Countywide Service Review for: Local Parks and Recreation

LAFCO 3282



WORKSHOP

LAFCO

for San Bernardino County

Accepted and Filed _____

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Executive Summary

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I. Authority and Purpose of the Study

This countywide service review and special study provides a comprehensive, data-driven review of the local agencies and special districts responsible for delivering public park, open space, and recreational infrastructure within San Bernardino County. Prepared in fulfillment of the statutory service review requirements outlined in the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code §56000 et seq.), this report is organized geographically across the County's four distinct regions: Valley, North Desert, Mountain, and South Desert.

Collectively, these municipal departments and specialized districts operate a diverse network of parks, open space, trails, community centers, and recreational programs serving both urban and rural populations. The review concludes that while local providers generally possess adequate administrative and foundational operational capacities to deliver services today and meet near-term community needs, they face a compounding set of financial, infrastructural, and organizational challenges that threaten their long-term institutional sustainability.

II. Systemic Regional Themes and Operational Realities

Park and recreation services throughout the County are characterized by strong community engagement, effective use of joint-use agreements, and a wide range of programs tailored to youth, families, seniors, and underserved residents. While larger cities have built robust systems with well-developed master plans and extensive facilities, smaller jurisdictions and

special districts often rely heavily on volunteers, grants, and partnerships to maintain service levels.

To capture the modern landscape of public space management across the county, the review isolates five core structural themes:

A. The Fiscal "Service Obligation" Dichotomy

Public recreation functions almost universally operate under a "service obligation" deficit, meaning program fees and user charges do not fully recover baseline operational costs. Nearly all county agencies are experiencing increasing fiscal pressure, with rising costs outpacing natural revenue growth. The county is fundamentally split by how agencies bridge this net operational gap:

- **Discretionary General Fund Subsidies:** High-growth, economically stable municipalities leverage robust commercial sales tax bases and increasing property values to seamlessly absorb these annual service deficits through substantial General Fund transfers.

- **Static Parcel Taxes and Inflationary Decay:** Conversely, remote, smaller, or unincorporated special districts face acute structural vulnerabilities when bound to voter-approved parcel taxes that lack built-in inflationary escalators. Over multi-decade timelines, this purchasing power decay leaves stagnant funding levels that freeze revenue lines, cripple capital capitalization, stymie modernization, and generate extensive backlogs of deferred park and facility maintenance.

B. Proactive Long-Term Liability Restructuring

Escalating contract costs, public safety commitments, and long-term employee retirement obligations—specifically expanding Unfunded Actuarial Liabilities (“UAL”) and Other Post-Employment Benefits (“OPEB”)—represent the single largest fiscal threat to discretionary quality-of-life municipal funding. Several agencies face structural deficits or project them within the next decade due to these fixed pressures. To prevent pension and benefits debt from completely crowding out park operations, progressive county agencies are moving away from traditional, volatile refinancing mechanisms. Instead, local strategies have pivoted to aggressive cash reserve "buy-downs," structured internal budgeting frameworks that bypass high-interest bonds, and the capitalization of independent, irrevocable Section 115 Stabilization Trusts to shelter discretionary operating dollars from market volatility. (*See Appendix C for more information)*

C. Divergent Parkland Adequacy Standards

Planned suburban jurisdictions often maintain higher park acreage standards, while older built out cities and rural districts experience long standing deficits. In response,

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agencies increasingly pursue creative service models, including mobile recreation units, modular neighborhood facilities, and joint use partnerships to expand access in underserved areas. Recreation providers also play key roles in environmental preservation, overseeing significant open space resources used for passive recreation and habitat conservation.

D. Decentralization and Specialized Mobile Delivery Models

To overcome immense geographic isolation, limited capital funding, and socioeconomic transportation barriers, local departments are actively shifting away from traditional, centralized park facility models. High-performing agencies are embedding resources into high-need communities through "centers on wheels"—mobile recreation vans delivering weekly summer camps and after-school programming to remote neighborhoods. Furthermore, agencies lacking available land or immediate capital funding continue to rely heavily on extensive joint-use agreements and easements with local school districts to maximize neighborhood access to athletic fields and indoor gymnasiums.

E. Multi-Jurisdictional Environmental and Wilderness Preservation

Recreational delivery within the region extends far beyond manicured athletic turf; it is structurally integrated with large-scale wilderness, desert, and alluvial fan preservation efforts. Local special districts and municipalities utilize creative resource management leases and joint-use partnerships with federal entities like the Bureau of Land Management to cross-utilize vast acreage. Furthermore, several jurisdictions maintain expansive wilderness preserves where trail systems are deliberately left unmaintained to concurrently protect endangered natural habitats while affording passive pedestrian, equestrian, and mountain biking access.

III. Policy Outlook and Systemic Needs

Ultimately, this review demonstrates that park and recreation infrastructure in San Bernardino County is undergoing a critical capital and operational transition. Across the system, capital investment remains heavily dependent on competitive State grant programs, resulting in uneven modernization and maintenance outcomes between wealthier communities and smaller, resource-constrained jurisdictions.

Moving forward, the long-term viability of the region's public spaces will depend on proactive planning, targeted investment in infrastructure, the exploration of shared service opportunities, and the identification of stable revenue sources. Increasingly, forward-thinking jurisdictions are relying on voter-approved, dedicated local sales tax measures to balance general funds, address deferred parkway maintenance, and fund modern athletic facilities to ensure that public spaces remain clean, safe, and equitably distributed. LAFCO’s role in highlighting systemwide conditions and supporting efficient, sustainable service

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delivery remains essential as agencies work to preserve and enhance these resources for current and future residents.

IV. Recommendation for the Commission to Initiate a Special Study for Hesperia Recreation and Park District

This service concludes that boundaries of the Hesperia Recreation and Park District and the City of Hesperia significantly overlap. Currently, the District qualifies to be a subsidiary district of the City since at least 70% of the registered voters reside in the City and at least 70% of its territory is within City boundaries. Establishment as a subsidiary district could reduce planning redundancies, as the District and City already coordinate on joint-use of facilities and future park sites, and provide economies of scale.

LAFCO staff recommends that the Commission initiate and study the duplication of authorized service providers, to include the Hesperia community.

V. Recommendation for the Commission to Signal its Intent to Establish a Sphere of Influence for County Service Area 120

This service review concludes that County Service Area 120 possesses adequate administrative and service capacities with limited financial capacity to provide an appropriate level of regional park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

In 2019, LAFCO designated a zero sphere of influence for CSA 120, indicating its position that a change of organization take place which would assign the service obligations and responsibilities for CSA 120 to another agency.

This service review recommends that the Commission allow one year for an agency to apply to LAFCO to reorganize the service obligations and responsibilities for CSA 120 to another agency (September 16, 2027). Should LAFCO not receive such an application by said date, then the Commission would initiate a sphere of influence designation for the CSA 120.

VI. Recommendation for the Commission to Continue to Monitor

This service review recommends that the Commission continue to monitor the following agencies because they have not produced the requested financial statements, as well as these missing years not being on file with the County Auditor as required by Government Code section 26909. Should these agencies not be able to produce said audits in due time, this service review recommends that the Commission determine that said agencies have consistently failed to perform timely audits pursuant to Government Code section 56375.1.

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Agency Name	Missing Audit Years
Baker Community Services District	2020, 2021, 2024
Barstow Heights Community Services District	2020, 2021, 2022, 2023, 2024
Daggett Community Services District	2024 (in progress)
Newberry Community Services District	2020, 2021, 2022, 2023, 2024
Town of Apple Valley	2023, 2024 (in progress)
Yermo Community Servies District	2023, 2024

VII. Determinations for Stressed Agencies

The following agencies have in their own documents expressed challenges with the general fund. Although there is no LAFCO solution to their challenges, this service review recommends that the Commission make the following determinations:

City of Chino Hills

This service review concludes that the City of Chino Hills possesses adequate administrative and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

However, the City's FY 2026/27 Proposed Budget identifies that, "The Five-Year Outlook projects continued shortfalls due to rising subsidies, increasing contract and infrastructure costs, and deferred facility maintenance. If these trends persist, available General Fund reserves are projected to be depleted by 2034." Therefore, this service review concludes that the City's General Fund is challenged which could affect service level solvency and ultimately affect park and recreation services.

City of Colton

This service review concludes that the City of Colton possesses adequate administrative, financial, and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review concludes that Colton faces a significant shortage of soccer and outdoor field space, causing over 1,000 youth to rely on inadequate school facilities. It has secured a site and funding for the project.

City of Grand Terrace

This service review concludes that the City of Grand Terrace possesses adequate administrative and service capacities to provide an appropriate level of public park and

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recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review determines that the financial narrative of Grand Terrace centers on the strain of high public safety costs combined with a large backlog of infrastructure needs, which the current General Fund is challenged to cover without new, dedicated local revenue, while simultaneously keeping pace with the rising cost of emergency public safety contracts.

City of Highland

This service review concludes that the City of Highland possesses adequate administrative and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

The service review concludes that the City is observing a multi-year upward trend in General Fund expenditures (particularly for staffing and public safety contracts) that is beginning to outpace the natural growth of its unrestricted revenue sources. This creates pressure on the General Fund's ability to maintain existing service levels. According to the City, it has over $50 million in unfunded capital projects and deficits are projected to begin in FY 2027/28 and grow rapidly.

City of Needles

This service review concludes that the City of Needles possesses adequate administrative, service, and financial capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the City of Needles. Although, this service review concludes that despite successfully resolving its critical water crisis through grant funding, Needles faces significant infrastructure and modernization needs. These challenges strain the general fund and may affect the service levels of general activities such as parks and recreation.

Daggett Community Services District
Yermo Community Services District

In 2009, LAFCO adopted a single sphere of influence for the Daggett CSD and Yermo CSD to include the Harvard area. Multiple LAFCO studies have recommended consolidation of the Daggett and Yermo CSDs.

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This service review concludes that both districts possess adequate administrative and service capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services based on local needs and conditions, notwithstanding the challenge of limited resources typical of small, remote special districts.

For Daggett CSD, long-term financial capacity remains a significant concern. Daggett CSD currently operates with governmental revenues mainly from property taxes that pay for streetlights, park and recreation, and fire protection as well as business revenues from water sales that pay for the water system. An analysis of the CSD's audits since 2015 reveals a significant portion of the CSD's administration is paid from water revenue. This is common since a portion of the administration's time is dedicated to its water service; therefore, a portion of the administration's costs derive from water sales. When the CSD's retail water operations are formally assumed by Golden State Water Company, the CSD will lack a revenue source that supplements administrative costs.

Yermo CSD has initiated an application to LAFCO to divest its fire protection and emergency medical functions and allow for the San Bernardino County Fire Protection District ("County Fire") to annex over Yermo and assume responsibility for the services. If approved by LAFCO, Yermo CSD will have less property tax revenue to operate and manage a self-sustaining park and recreation program.

Morongo Valley Community Services District

This service review concludes that the Morongo Valley Community Services District appears to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the Morongo Valley Community Services District. Although, this service review concludes that while the CSD benefits from a growing tax base and an absence of long-term retirement debt, the reduction of its unassigned fund balance presents an ongoing challenge to its financial stability and operational flexibility that the District is actively addressing. Further, the CSD faces significant financial challenges with its fire department. The District is actively evaluating service delivery models, staffing structures, and funding mechanisms to address these challenges and maintain service levels. These challenges could affect the service levels of general activities such as parks and recreation. The CSD operates on a thin budgetary margin; unexpected expenses such as the immediate replacement of a fire truck or the State Office of Emergency Services canceling the fire crew contract could jeopardize its viability.

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Rim of the World Recreation and Park District

This service review concludes that the Rim of the World Recreation and Park District possesses adequate administrative and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the Rim of the World Recreation and Park District. Although, this service review concludes the while the District is unburdened by pension debt, its current operations appear to be under pressure as the District had no unassigned fund balance in fiscal year 2024. This was mostly due to the District assigning fund balance for specific items in the amounts of $654,800. The District operates on a modest annual budget of approximately $1.2 million. A central challenge is the reliance on a fixed $22 per parcel special tax, which accounts for roughly two-thirds of the budget. Because this tax does not adjust for inflation, revenue remains stagnant while operational costs for utilities, insurance, and salaries continue to rise.

VIII. Opportunities for Agency Consideration

Barstow Heights Community Services District
City of Barstow

This service review concludes that the Barstow Heights Community Services District possesses adequate administrative capacity to provide an appropriate level of park services, notwithstanding the challenge of limited resources typical of small, remote special districts. While this capacity is sufficient for basic and near-term operations, the District limited finances are insufficient to address significant capital needs or maintenance.

This service review concludes that when the City of Barstow succeeded to the Barstow Park and Recreation District in 2004, it succeeded to the Park District contract with the Barstow Heights Community Services District. Pursuant to the contract, the Park District was to provide maintenance of the CSD's two parks. The City succeeded to this contract and now performs this service. Additionally, as a condition of the approval of the dissolution, the City was required to continue to provide park and recreation services to the residents outside the boundaries of the City but within the former Park District's boundaries in the same manner and at the same cost as in-City residents.

In 2008 the Commission assigned a zero sphere of influence for the Barstow Heights Community Services District, thereby signaling the intent that the CSD be dissolved with the City of Barstow as the successor.

For this service review, Barstow Heights Community Services District was unable to provide financial statements for years 2020 through 2024. LAFCO staff recommends that the

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Commission continue to monitor Barstow Heights Community Services District until it provides said audits as well as for 2025.

Accordingly, this service review recommends that the City of Barstow initiate an application to dissolve the Barstow Heights Community Services District with the City of Barstow assuming ownership and service responsibility for its two parks.

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Introduction to Service Review

Purpose of Report

The terms 'park' and 'recreation' have evolved to have varied meanings, and the literature on these topics is voluminous. It would be impractical for a service review to cover every topic; instead this report focuses on providing significant value for the Commission's decision-making. LAFCO does, however, have a state-mandated role to evaluate the ability of agencies to provide services, ensuring they are efficient and effective, and verifying that the agency is accountable.

Report Scope

The service review fulfills the requirements in the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. Generally, service reviews evaluate current municipal service provision and the long-term impacts of population growth. Unlike other reports restricted to existing boundaries, service reviews take a broader view to explore service provision options.

Report Objective

At a minimum, service reviews require written statements covering six determinations:

1. Growth and population projections for the affected area;

2. Location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence;

3. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies … in any disadvantaged unincorporated communities within or contiguous to the sphere of influence;

4. Financial ability of agencies to provide service;

5. Status of, and opportunities for, shared services; and,

6. Accountability for community service needs, including governmental structure and operational efficiencies.

LAFCO may then use this service review as a basis to:

- Initiate a focused service review for an agency or defined area.

- Continue to monitor an agency. Periodic updates will be presented to the Commission until the Commission determines otherwise.

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- Initiate agency sphere of influence updates, where warranted, to help address identified service deficiencies. "Sphere of influence" means a plan for the probable physical boundaries and service area of a local agency, as determined by the Commission (§56076). Spheres are designed to both proactively guide and respond to the need for the extension of infrastructure and delivery of municipal services to areas of emerging growth and development. The requirement for LAFCOs to conduct service reviews was established to acknowledge the importance of spheres and recognize that periodic updates of agency spheres should be conducted with the benefit of current information available through service reviews.

Methodology

San Bernardino LAFCO conducted its initial round of service reviews on a community-by-community basis, consistent with its sphere of influence policies, addressing the full range of public services. In April 2016, the Commission modified the scope of second-round service reviews to address services on a countywide basis rather than community-by-community. This holistic approach updates agency reviews from the first round.

Agency Outreach

LAFCO staff conducted an extensive outreach utilizing the following tools:

- *Questionnaire*. LAFCO requested each agency to complete a questionnaire.
- *Interviews.* When warranted, staff met with agency representatives to clarify circumstances or review recommendations.
- *Working Copy*. Each agency was provided with a working copy of its agency profile for technical review and input.
- *Proposed Draft*. Each agency was provided with the first draft of the service review for review and comment, LAFCO staff provided responses to comments received on the first draft (Appendix A to this service review).
- *Notice of the LAFCO hearing*. LAFCO provided the required notice of the Commission hearing to all agencies and interested parties, which is also noticed on the LAFCO website.
- *Staff report with final draft*. The staff report outlining recommendations for Commission action, along with the final draft, was provided to all agencies and interested parties, which is also available on the LAFCO website.

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Sources:

This service review relies upon all the local park and recreation agencies in the county, the review of plans and studies of the said agencies, their budgets and financial statements, and a review of the literature. LAFCO staff also utilized the use of GIS mapping and aerial imagery to identify population growth areas, disadvantaged communities, and walk-time analysis. LAFCO staff conducted in-person and remote interviews with specific agencies.

Report Structure and Agency Listing

This service review is organized geographically by the county's four major geographic regions[1]:

- Valley Region: Densely developed urban areas.
- North Desert Region: Includes the Victor Valley, Barstow, and I-15/I-40 corridors.
- Mountain Region: Includes the San Bernardino Mountains.
- South Desert Region: Serves the Morongo Basin and Colorado River communities.

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Table 1-1:
Local Park & Recreation Providers in San Bernardino County by Region

Region	Agency
Valley	Bloomington Recreation & Park District
	City of Chino
	City of Chino Hills
	City of Colton
	City of Fontana
	City of Grand Terrace
	City of Highland
	City of Loma Linda
	City of Montclair
	City of Ontario
	City of Rancho Cucamonga
	City of Redlands
	City of Rialto
	City of San Bernardino
	City of Upland
	City of Yucaipa
	County Service Area 63 (Oak Glen)

[1] These regions reflect the San Bernardino County Fire Protection District's regional service zones. The description is general and does not preclude the review from extending beyond the described boundary.

North Desert	Baker Community Services District
	Barstow Heights Community Services District
	City of Adelanto
	City of Barstow
	City of Victorville
	County Service Area 29 (Lucerne Valley)
	County Service Area 42 (Oro Grande)
	County Service Area 70 Zone P6 (El Mirage)
	County Service Area 70 Zone W (Hinkley)
	Daggett Community Services District
	Helendale Community Services District
	Hesperia Recreation and Park District
	Newberry Community Services District
	Phelan Pinon Hills Community Services District
	Town of Apple Valley
	Wrightwood Community Services District
	Yermo Community Services District
Mountain	Big Bear City Community Services District
	Big Bear Municipal Water District
	Big Bear Valley Recreation and Park District
	City of Big Bear Lake
	County Service Area 18 (Cedarpines Park)
	County Service Area 70 Zone D1 (Arrowhead)
	Rim of the World Recreation and Park District
	Big Bear City Community Services District
South Desert	Big River Community Services District
	City of Needles
	City of Twentynine Palms
	County Service Area 20 (Joshua Tree)
	County Service Area 70 Zone M (Wonder Valley)
	Morongo Valley Community Services District
	Town of Yucca Valley
Regional	County Regional Parks Department
	County Service Area 120 (North Etiwanda Preserve)

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Agencies not Reviewed

LAFCO authorizes the following districts park and recreation powers, and these districts do not actively provide such services; however, the districts have historically requested that they be able to maintain these powers should the need arise for said services to be provided in conjunction with their water facilities. Due to the lack of active service provision, these agencies are not reviewed in this service review.

- Arrowbear Park County Water District
- East Valley Water District
- Hesperia Water District
- Hi-Desert Water District
- Running Springs Water District

County Service Area 82 (Searles Valley)

CSA 82 is not reviewed in this service review due to the limited role it has for the one-acre park on Trona Road. Given the arid environment, the park is a combination of gravel and dirt. Located on the grounds is a parking area, restrooms, picnic tables with shade roof, and a kiosk displaying history and activity information. CSA 82 has no park master plan for the park and no plans for expansion or additional parks. No recreational activities are provided; however, recreational services are provided by the San Bernardino County Department of Aging and Adult Services at the Doris Bray Senior Center located on Market Street in Trona. In 1993, the County transferred ownership through grant deed to the Searles Valley Community Services Council, Inc. (a non-profit organization). The transfer was done in conjunction with a maintenance and operations agreement between the non-profit organization and County Economic and Community Development for the continued operation of the facility as a senior center. Currently, the property and senior center is owned and operated by the Trona Community Senior Center Operations, Inc.



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PART I: Park and Recreation Services
SECTION 1: National Themes

Who Provides Parks and Types of Parks

Park is a general term encompassing various types and levels of service. A park can be provided by the local agency up to the federal government, even nonprofits. Facilities can be provided by local, state, and federal governments, as well as by nonprofit organizations. While service reviews evaluate parks and recreation as municipal services, LAFCO's direct purview is limited to the county, cities, and special districts.

Local agencies: Provide accessible active recreation facilities, such as sports courts/fields, community centers, and neighborhood parks (plus some broader open space roles). This group includes cities, the county, and special districts.

Regional agencies: Focus on conserving larger landscapes and habitats while providing hiking and camping in large open spaces. These include regional park and open space districts and joint powers authorities.

State agencies: Preserve significant natural and cultural areas. Agencies such as the Department of Fish and Wildlife, Department of Water Resources, and state universities protect fish and wildlife resources, forests, and broad areas of public land.

Federal agencies: Primarily manage iconic natural and cultural resources rather than developing recreation. This is accomplished through systems like the National Parks System, National Forests, and public lands overseen by the Bureau of Land Management ("BLM").

Nonprofits/Other: Land trusts and community organizations often own publicly accessible preserves or partner with public agencies to offer programs and services.

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Local and regional parks are generally classified by their size, purpose, and service area:

Community Parks (over 15 acres): A community park is planned primarily to provide opportunities for organized activities and sports and can also provide indoor facilities to meet a wider range of recreation interests. As a result, they require more support facilities, such as parking, restrooms, and covered play areas.

Neighborhood Parks (3-15 acres): Designed for unsupervised, non-organized recreation within walking distance (one-half mile) of residents. Since these parks are located within a short distance of most users, the activities they offer serve the entire neighborhood, including children. Typical facilities found in a neighborhood park include: playgrounds, picnic areas, trails, open grass areas for passive use, outdoor basketball courts, and multi-use open grass areas.

Pocket Parks (under 1 acre): Also known as a mini-park. While the locations, elements, and uses of pocket parks vary considerably, the common defining characteristic of a pocket park is its small size. In inner-city areas, pocket parks are often part of urban regeneration efforts by transforming underutilized or blighted spaces into vibrant community assets. They may also be created as a component of the public space requirement of large building projects.

Natural Open Space: Undeveloped land left in its natural state with recreation uses as a secondary objective. It is usually owned or managed by a governmental agency and may or may not have public access. In some cases, environmentally sensitive areas are considered open space and can include wildlife habitats, stream and creek corridors, or unique and/or endangered plant species.

Special Use Areas: Sites occupied by specialized facilities, such as community gardens or buildings dedicated to a single sport.

Regional Parks: Large areas designed to serve beyond the city limits, often owned and maintained by county agencies to provide unique recreation opportunities.

Undeveloped Land: This land is undeveloped and has not yet been designated for a specific park use.

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Sources:

National Park and Recreation Association, https://www.nrpa.org/. Accessed 17 October 2025.

"Pocket Park Tool Kit". The Trust for Public Land. https://www.tpl.org/sites/default/files/Pocket%20Park%20Tool%20Kit_FINAL.pdf. Accessed 18 November 2025.

The Complexity of Defining Parks

Parks are unique places where children play, people exercise, families bond, and seniors socialize. They serve as venues for mentoring youth, celebrating events, and connecting with nature. However, defining what constitutes a "park" is complex. For a service review, LAFCO primarily evaluates the agency, yet the facilities are an integral part of the assessment. A key question arises: can the definition of a park extend beyond its name to include its specific use, such as schools, trails, or open spaces?

The Complexity of Defining "Parks" for the special use of grant programs:

- **What is a park?**

  While this distinction is not unique to the service review of these agencies, it provides essential context for the overall discussion. Identifying park acreage boundaries is obvious in some cases, but many others are less clear. Clearly defined standards are necessary to differentiate park space from other government plots, such as libraries, courthouses, and city halls. These standards also help categorize bikeways along channels, schoolyards, indoor recreation centers, and nonprofit recreation sites like a Boys and Girls Club.

- **Should open space areas be included in the California Protected Area Database but tracked differently than a "park," and why?** Some wildlife preserves and Bureau of Land Management ("BLM") properties, for example, are protected open space areas but may have no recreational access or only "restricted" public recreational access including special permits required to enter the public agency property. Other forests, BLM, and protected open space areas have a trail or other designated public recreation facility where the public can experience nature.

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California State Parks has developed guiding principles to determine what should be counted as a park, particularly for grant programs:

- **Restricted Access:** These lands are open space preserves owned by public agencies but are generally only open to the public via special permits.
  - Excluded: Isolated, non-contiguous parcels without designated recreation facilities (remote patchwork lands) and wildlife preserves requiring special permits.
  - Included: Open space land that is part of a larger contiguous area offering formal designated public recreation, such as trails or campgrounds.

- **Mixed-Use Sites:** Suburban communities often group non-park services (libraries, courthouses, or city halls) with park services on large government plots.
  - Using parcel boundaries for these cases would overestimate actual park acreage.

  - The standard practice is to remove large, distinct non-recreational sections (like a library) from the acreage count, while small sections embedded within the park are included.

- **Schools:** School grounds provide recreational resources when joint-use agreements allow public access during non-school hours.
  - To be considered as a public park, the land must have an official multi-year joint-use agreement, public park signage, or be listed on a local government website as a public park resource.
  - School lands where park grant funds have been invested are also included.

- **Cemeteries:** Historic cemeteries operated by public agencies are considered protected areas bur are not counted towards a community's park acreage.

- **Trail Corridors:** These are the most complex examples to categorize.
  - Some function solely as transportation routes for non-motorized travel, while others mix transportation with park amenities like benches, fitness stops, or restrooms.
  - Each corridor is reviewed individually to determine if it is locally considered a linear park or primarily a bikeway.

Source:
California State Parks, Office of Grants and Local Services.
https://www.parks.ca.gov/?page_id=1008. Accessed 18 September 2025.

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Why Cities have Different Names for Parks and Recreation?

It is a common trend in municipal government for cities to rename their 'Parks and Recreation' departments to titles such as "Quality of Life," "Community Services," or "Community and Cultural Services". This shift occurs for several strategic and philosophical reasons primarily focused on expanding a department's scope, improving political standing, and securing a stronger budget position.

1. Broadening the Scope and Mission

The most fundamental reason for a name change is that a department's responsibilities often grow far beyond managing "parks and recreation."

- Beyond Green Space: Modern departments often manage a diverse range of facilities and programs, including:
  - Community Centers and senior centers
  - Libraries (often grouped under "Community Services")
  - Special Events, festivals, and parades
  - Code Enforcement or anti-blight programs (in departments named "Quality of Life")
  - Animal Services or municipal golf courses
- Reflecting Value: Titles such as "Community Services" or "Quality of Life" act as umbrella terms that better reflect the comprehensive impact the department has on residents' daily lives.

2. Political and Financial Strategy

A name change can be a strategic move to protect departmental funding within the municipal budget process.

- Essential Service Messaging: Parks and Recreation are often perceived as discretionary amenities and are among the first to face cuts during a budget crunch.
- The "Essential Service" Argument: By renaming a department to "Quality of Life," city administrations elevate its status. This title aligns the department with critical municipal goals—such as public health and social cohesion—making it politically more difficult to defund.
- Highlighting Multi-Benefit Value: New titles underscore that parks serve as:
  - Public Health Infrastructure: Promoting physical activity.
  - Economic Drivers: Increasing property values and attracting businesses and talent.
  - Social Fabric: Providing safe gathering places.

3. Organizational Efficiency and Integration

In some cases, a name change reflects an actual organizational merger within the city government.

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- Consolidating Resources: A city might merge smaller division, such as Code Enforcement, with Parks and Recreation department to achieve economies of scale.
- County Example: For San Bernardino County, local park service is a division (Special Districts Division) within the Public Works Department. This structure allows for shared administrative and financial support services across various community-focused functions.

Ultimately, these name changes are a modern effort to rebrand the department as a core, indispensable pillar of municipal government.

Sources:
National Park and Recreation Association, https://www.nrpa.org/. Accessed 17 October 2025.
Park Needs Assessment, City of Los Angeles, https://needs.parks.lacity.gov/. Accessed 19 September 2025.

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What are the Challenges Facing Local Parks and Recreation

The challenges cities face in providing and maintaining parks and recreation services are complex, primarily revolving around funding, equity, and asset management. Parks are often viewed as discretionary services, placing them in direct competition with essential services like police and fire for limited General Fund dollars.

Here are the main challenges for a city's Parks and Recreation department:

1. Funding and Fiscal Challenges

The largest challenge for most municipal park systems is securing adequate and consistent funding.

- Funding Competition: Parks and recreation are generally considered non-essential services by many local governments. Consequently, their budget allocations often take a lower priority compared to public safety during budget negotiations or fiscal crises.

- Deferred Maintenance Backlog: Many city facilities, including pools, recreation centers, and park infrastructure, are aging. Due to chronic underfunding, cities accumulate substantial backlogs of deferred maintenance (e.g., fixing broken equipment, patching sidewalks, repairing restrooms) that become exponentially more expensive to address later.

- Grant Disparity: It is often easier to secure grants or bond funding for the creation of new parks than it is to fund the ongoing operations and maintenance of existing ones.

- Rising Personnel Costs: The cost of public employees is rapidly increasing, driven by rising retirement and health costs. These expenses consume a larger share of the operating budget and limit the staff available for maintenance and programming.

  Further, Safety and Miscellaneous pension plans are presented separately in a City's financial report; however, aggregating the related pension liabilities and annual contributions provides a more complete representation of the City's General Fund-supported long-term obligations, which are directly relevant to evaluating the City's ongoing fiscal capacity to sustain appropriate park and open space service levels.

- Reliance on Fees: Many departments rely on fees from sports leagues, camping, and facility rentals to support operations. While this generates revenue, it can equity issues by creating barriers for low-income residents or causing agencies to prioritize high-revenue facilities, such as golf courses, over local neighborhood parks.

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2. Equity and Access Disparities

A major challenge is ensuring that all residents have fair access to adequate green space, which is often not the case due to historical planning or disinvestment.

- Unequal Distribution: Parks in low-income neighborhoods are typically fewer in number, smaller in size, and of poorer quality, with less investment in amenities and maintenance.

- Safety and Maintenance Concerns: In park-poor communities, poor park quality often leads to high rates of vandalism and safety concerns, such as insufficient lighting or criminal activity. Additionally, parks can be ripe for attracting homelessness. This directly discourages residents from using these facilities.

- Geographic and Physical Barriers: Many residents do not live within a half-mile or 10-minute walk of a park. Access can be physically blocked by major infrastructure such as freeways, which often separate underserved neighborhoods from large regional parks.

3. Operational and Environmental Challenges

- Evolving Community Needs: Demographic shifts such as having fewer children or more older adults and dog owners, mean that infrastructure needs are constantly changing. Departments must constantly adapt programming and infrastructure (increasing the need for dog parks, senior programming, and walking trails) to stay relevant.

- Climate Resilience: Parks are increasingly expected to mitigate the urban heat island effect, manage stormwater runoff, and provide cooling centers, which adds to the operational burden and costs.

- Competing Land Use: In rapidly growing cities, acquiring new land for parks is extremely difficult and expensive due to high property costs and competition from housing developers. This forces cities to be creative with land use such as utilizing joint-use agreements with schools or converting vacant lots into pocket parks.

- Emergency Response: Parks and recreation agencies are now expected to be on the front lines of emergency response, transforming facilities into emergency shelters, food distribution centers, or cooling centers during natural disasters.

4. Purpose and Image

Marketing park and recreation services to the public requires a different approach than trying to gain budget support from governing bodies. Local park agencies typically market their services as being "fun" to encourage the public to use local parks and recreation programs. However, city council, or county board of supervisors generally do not prioritize "having fun"

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over public health and safety such as police and fire. Local directors often feel that they are competing with other public service agencies for budget support.

Further, many park agencies are providing social services such as meals, counseling services, health screenings, clothing distribution, after school tutoring, providing a positive alternative to gangs, life skills classes, etc. Therapeutic recreational programs for war veterans suffering from post-traumatic stress disorder and employment development programs are also cited as examples of park agency functions.

Sources:

City Parks Alliance, https://cityparksalliance.org/. Accessed 19 September 2025.
Government Finance Research Center, University of Illinois Chicago, https://gfrc.uic.edu/. Accessed 19 September 2025.
National Park and Recreation Association, https://www.nrpa.org/. Accessed 17 October 2025.
Park Needs Assessment, City of Los Angeles, https://needs.parks.lacity.gov/. Accessed 19 September 2025.

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PART I: Park and Recreation Services
SECTION 2: Countywide Themes

1. Introduction

San Bernardino County's system of local park and recreation providers is diverse, consisting of 24 cities, numerous community services districts, independent and dependent special districts, and County Service Areas serving unincorporated communities. These agencies collectively maintain thousands of acres of parkland, hundreds of facilities, extensive trail systems, and a full range of recreation programs.

Despite these differences, a review of agency operations reveals a clear set of shared challenges, emerging trends, and systemwide conditions shaping the long-term sustainability of public park and recreation services throughout the county.

This section summarizes major cross-cutting themes identified in the Service Review and provides a narrative framework to support Commission findings and determinations.

2. Systemwide Strengths

Adequate Operational Capacity Across Agencies

All agencies reviewed demonstrate sufficient administrative capacity and organizational competence to deliver park and recreation services at levels consistent with their community needs. Larger cities, such as Fontana, Ontario, Rancho Cucamonga, Chino, and Chino Hills, operate highly developed and professionally staffed departments. Smaller cities and districts maintain more limited personnel but still fulfill core service responsibilities, often supplementing with volunteers, contract staff, or nonprofit partners.

Strong Community Engagement and Volunteerism

Many communities sustain robust engagement through youth sports leagues, senior programming, community gardens, trail stewardship, and volunteer-based maintenance. In cities like Grand Terrace and several desert/rural districts, volunteer participation plays a crucial role in sustaining local recreation programs and lowering programmatic costs.

Effective Use of Joint-Use Agreements

Joint-use agreements with local school districts are a defining characteristic of the region's recreation system. Most cities rely on access to school athletic fields, gymnasiums, and open space to supplement limited municipal acreage. These partnerships significantly expand recreational opportunities at relatively low cost and are especially vital in smaller or built-out communities.

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3. Key Challenges Facing the Region

Long-Term Financial Pressures and Structural Deficits

While agencies are currently able to deliver services, nearly all face long-term fiscal pressures. Many report structural deficits or project them within the next several years as operating costs rise faster than general revenues.

Examples include:

- **Chino Hills** forecasts depletion of General Fund reserves by 2034 due to rising contract and infrastructure costs.
- **Chino**, prior to its new sales tax revenue, routinely ran deficits exceeding $3–4 million annually.
- **Grand Terrace** faces an estimated $45 million backlog of unfunded infrastructure and park maintenance needs and recently saw a sales tax measure fail.
- **Highland** projects future deficits driven by increasing public safety contract costs and more than $50 million in deferred capital needs.

In small cities and special districts, even modest increases in contract costs or capital requirements create significant financial stress.

Rising Pension and OPEB Costs

Growing pension liabilities and retiree benefit costs have become a major challenge for nearly all agencies. While several cities have adopted Section 115 Trusts to stabilize future payments (e.g., Fontana, Chino, Ontario), many others—particularly smaller districts—have no prefunding mechanism. This ongoing cost growth reduces the fiscal capacity available for park operations and capital renewal.

Capital Backlogs and Deferred Maintenance

A universal theme across the system is the presence of significant deferred maintenance needs:

- Aging playgrounds, irrigation systems, restrooms, and courts
- Outdated athletic fields, parking lots, and lighting systems
- Worn trail infrastructure
- Insufficient ADA accessibility in older parks

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Where capital investment has occurred, it is often episodic and grant-dependent, rather than part of a predictable funding strategy. This contributes to inconsistent levels of park quality from one community to another.

Heavy Reliance on State and Federal Grants

Many agencies rely extensively on Proposition 68 funding, Natural Resources Agency grants, American Resue Plan Act ("ARPA") allocations, and other state programs to meet even baseline capital needs. Communities with limited staff capacity or grant-writing expertise risk falling behind as competitive grant funding becomes the primary mechanism for park modernization.

Limited Parkland in Older or Built-Out Cities

Built-out communities, such as San Bernardino, Montclair, and parts of Colton and Chino, face long-standing deficits in park acreage relative to their adopted standards. Older development patterns, small lot sizes, and limited land availability make expanding parkland costly and challenging without major land acquisition or redevelopment.

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5. Trends in Recreation Programming

Expansion of Wellness, Senior, and Social-Service Programming

Many agencies now extend beyond traditional recreation to include:

- Senior nutrition programs
- Counseling and youth development services
- Wellness/fitness initiatives
- Mobile recreation programs for underserved neighborhoods

These reflect evolving community expectations and the role of parks as broader quality-of-life providers.

Growing Emphasis on Trails and Open Space

Cities such as Chino Hills, Fontana, and Highland prioritize trail systems and open space preservation as demand for passive recreation grows. Grant funding has supported regional trail projects connecting communities across the valley and mountain regions.

6. Opportunities for Consideration

Several agencies lack current park master plans. Oversight bodies may encourage updates to ensure:

- Accurate assessment of parkland deficits
- Planned capital improvement schedules
- Identification of funding strategies

Communities with limited financial capacity may benefit from:

- Shared maintenance crews
- Joint procurement of equipment
- Regionalized programming
- Collaborative grant-writing support

Older, dense, or lower-income communities require creative solutions, such as:

- Schoolyard conversions
- Pocket parks and micro-parks
- Adaptive reuse of underutilized parcels
- Trail-to-park networks

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7. Conclusion

San Bernardino County's park and recreation system remains robust, diverse, and deeply valued by its residents. Agencies are generally well managed and responsive to community needs. However, rising costs, aging infrastructure, and uneven fiscal capacity across jurisdictions pose long-term challenges to service sustainability.

Addressing these pressures will require a combination of updated planning, financial innovation, collaboration, and continued reliance on state and federal grant opportunities. LAFCO's role in highlighting systemwide conditions, encouraging proactive planning, and promoting efficient service delivery is essential in supporting the long-term health of park and recreation services throughout the County.

PART II: Agency Profiles and Reviews
SECTION 1: Valley Agencies

Bloomington Recreation & Park District

City of Chino

City of Chino Hills

City of Colton

City of Fontana

City of Grand Terrace

City of Highland

City of Loma Linda

City of Montclair

City of Ontario

City of Rancho Cucamonga

City of Redlands

City of Rialto

City of San Bernardino

City of Upland

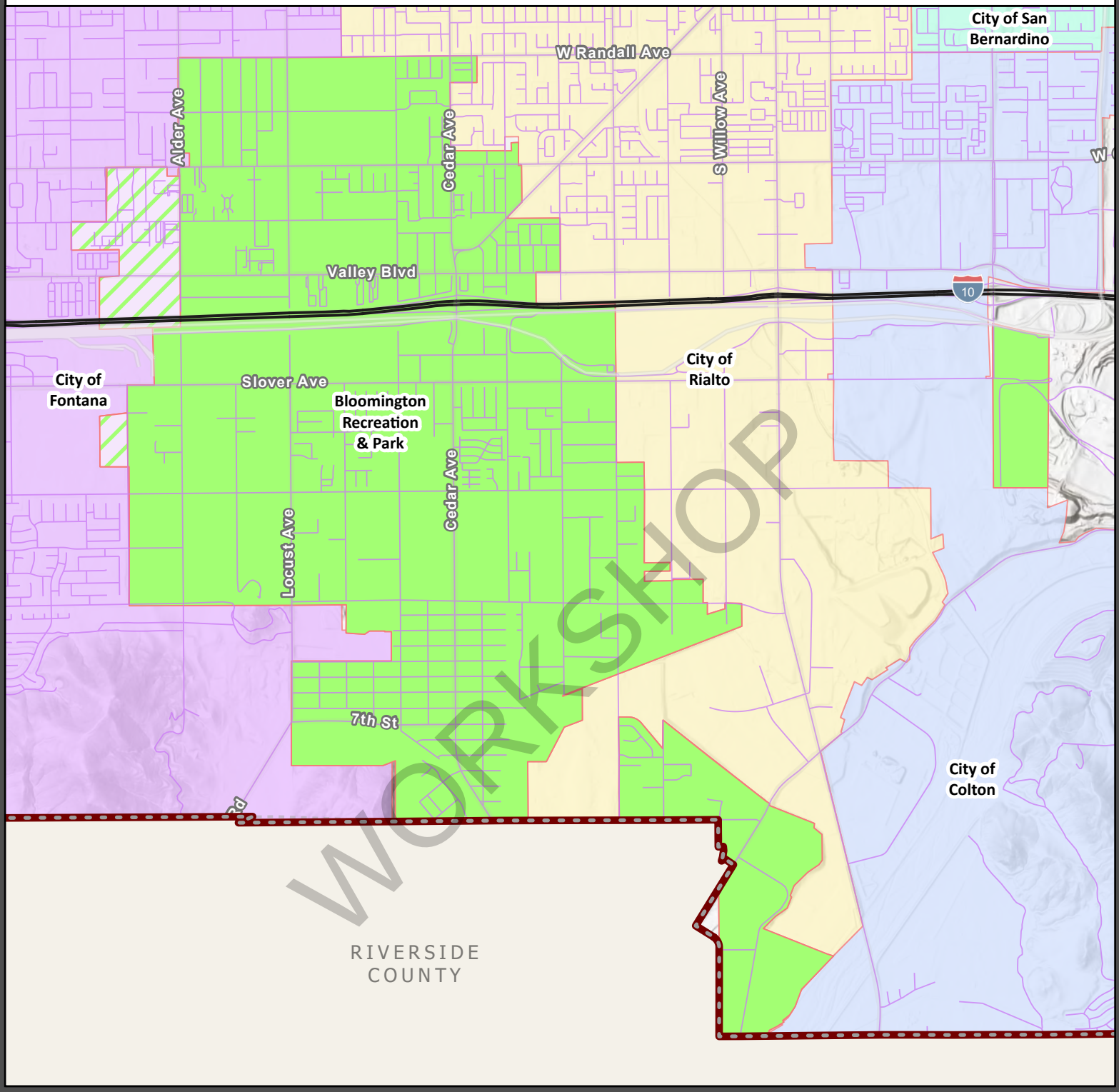
City of Yucaipa

County Service Area 63 (Oak Glen)

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Bloomington Recreation & Park



Principal Act	Public Resources Code 5400 and 5780, Chapter 4, Division 5, Public Resources Code 5431			Year Formed	1972	Governance	Board of Directors
Area	7.18 sq. mi	Population (Esri)	25,567	Website	https://www.bloomingtoncsd.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.23 0.45 0.9 1.35 1.8 Miles

N

- City of Colton
- City of Fontana
- City of Rialto
- City of San Bernardino
- Bloomington Recreation & Park
- Bloomington R&P within City of Fontana

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Author: Arturo Pastor Map Created: 3/3/26

Workshop Draft

1. LAFCO Conclusion and Recommendation

This service review concludes that Bloomington Recreation and Park District possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to Bloomington Recreation and Park District.

2. Overview and Brief History

The following is taken from the County's Community Action Plan for Bloomington:

> Bloomington is the largest and most developed unincorporated community in San Bernardino County. The original Bloomington town was first laid out in 1887. Some of the original community remains in the area around Cedar Avenue and Valley Boulevard, but most has been replaced by Interstate 10 (I-10) and the Colton Rail Yard.
>
> Today Bloomington is a residential mix of large-lot rural estate homes, contemporary single-family detached housing subdivisions, a small amount of rental apartments, and several mobile home parks. The areas along I-10 have a variety of industrial businesses, and there is a mix of small retail business and restaurants along Valley Boulevard and Cedar Avenue. With 700 acres of vacant land and a number of underutilized properties, Bloomington still has considerable development potential.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1972 The County board of Supervisors forms Bloomington Recreation and Park District to maintain a park site.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services. It should be noted that a portion of Bloomington RPD's boundary is in the City of Fontana.

4. General Operations

Bloomington RPD is governed by the County Board of Supervisors and administered by the Special Districts Division of the Public Works Department. This District has a Board appointed Municipal Advisory Council and utilizes the Bloomington Community Center for

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meetings. The District manages developed parkland and recreational facilities that serve as community gathering hubs.

- Ayala Park: New seven-acre community park and community center, including walking paths, exercise equipment, three play structures with rubberized play zones, lighted basketball court with glass backboards, picnic shelters, small & Large dog park, gazebo and a turfed area for passive park use. The Community Center is available for rent with technology features.



- Kessler Park: This park has a multi-purpose layout: shaded structures, a playground, skate park, multiple baseball fields, a batting cage, and an equestrian arena. Some areas of this park are currently under construction.



5. Service Delivery Unique to the Agency

- Summer Prom: Beginning in 2025, the District hosts a Summer Senior Prom at the Ayala Park Community Center.

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- Splash Pad: Ayala Park includes a splash pad that is free to the public.
- Skate Park: Located at Kessler Park.
- Senior Nutrition Breakfast: free for eligible residents.
- Industrial Integration: Due to Bloomington's logistical positioning along major transit corridors, the District frequently coordinates with surrounding commercial stakeholders to mitigate the impact of industrial growth on public green spaces.
- Preschool for 4-5 year olds

6. Master or Strategic Plan

While Bloomington RPD lacks a standalone master plan, its planning and budgeting items are integrated into the County's broader planning documents. The County's Community Action Guide for Bloomington includes the following action statement related to parks and recreation and quality of life:

- Complete the improvements to Kessler Park, and clean up and improve Ayala Park.
- Build and maintain a community recreation center in Bloomington, including a community swimming pool.
- Improve and expand the senior center and provide more activities.

A review of the recent capital improvements shows that most of these action statements have occurred, see Section 8C below.

7. Previous Service Reviews

The District's first service review (by agency), is available via the link located underneath the agency map on the first page of this profile. No specific issues regarding park and recreation facilities were identified at that time.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). The information below incorporates all the information and sources identified above.

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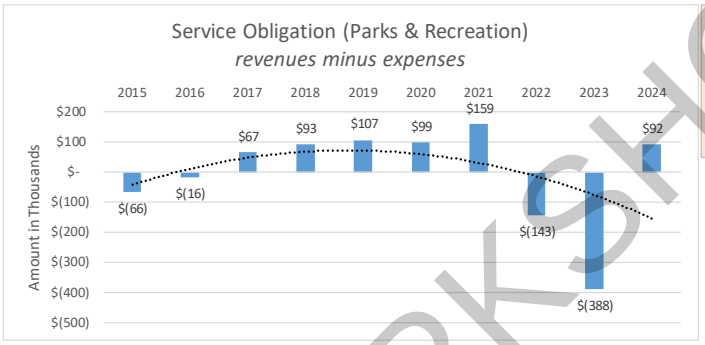
A. Overview

The District's management is handled through the County Special Districts Division of its Public Works Department. Bloomington RPD's primary source of funding is receipt of a share of the ad valorem property tax.

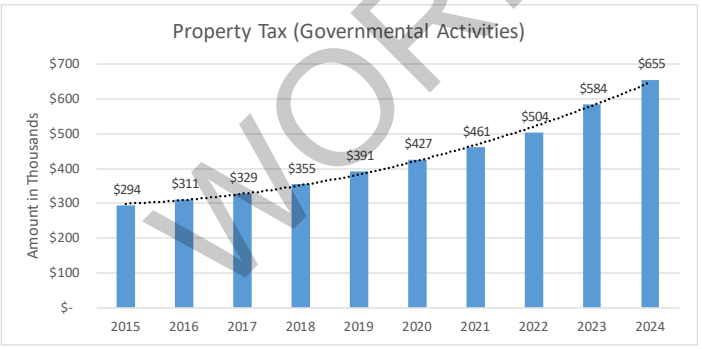
B. Fiscal Indicators

Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

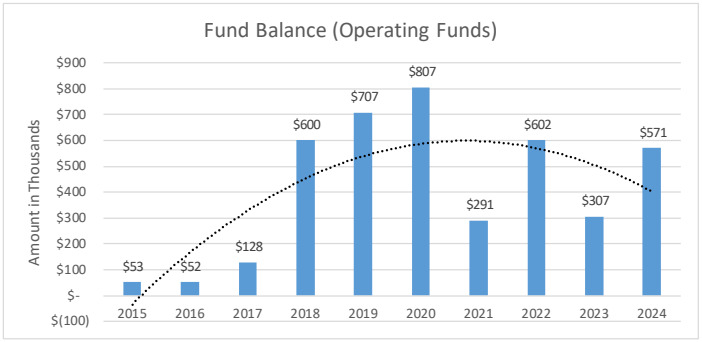
Bloomington RPD: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property (see below).
source: Statement of Rev, Exp & Changes in Fund Balance



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Rev, Exp & Changes in Fund Balance



Fund balance that is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Statement of Rev, Exp & Changes in Fund Balance

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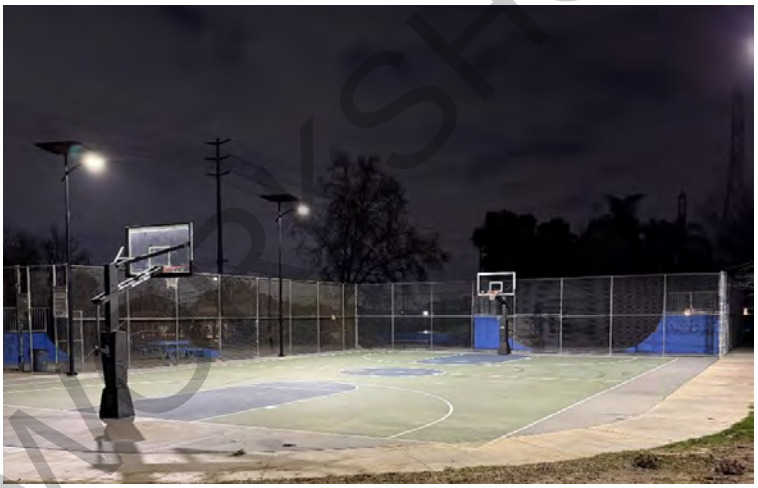
It may appear that the District's service obligation (revenues minus expenditures) experiences gains and sharp losses, this is a result of transfers-in from county capital funds and transfers-out to the District's capital fund to pay for the park improvements described in this review.

C. Capital Outlay and Grant Funding

In 2021/22, the County received a $1,500,000 grant from the State of California Natural Resources Agency for improvements to Ayala Park to include new playground, recreational games, basketball court, dog park, exercise stations, zip line, shade structures, parking, and lighting.

The County recently completed several notable facility upgrades at Kessler Park (Kessler Park Revitalization Project). The total costs were roughly $4.9 million.

- Basketball Lighting Project: The Project involved the installation of seven solar-powered LED lights at the basketball court and East parking lot at Kessler Park.



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- Park Scoreboard Installation: Bloomington Little League donated the scoreboard to the District in 2024, and the County completed the installation and maintains the scoreboard.

- Mural: Highlights key elements of the community. Created by local artist Rosy Cortez, the mural incorporates images of a train running through Bloomington's neighborhoods, a Little League player and symbols of the town's history and culture.



9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

Bloomington RPD Website Checklist website accessed 1/12/2026 https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

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Sources:

District
Audits
Budgets
Bloomington Community Action Guide, Countywide Plan, 2019.
Questionnaire
Website. https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/. Accessed 17 October 2025

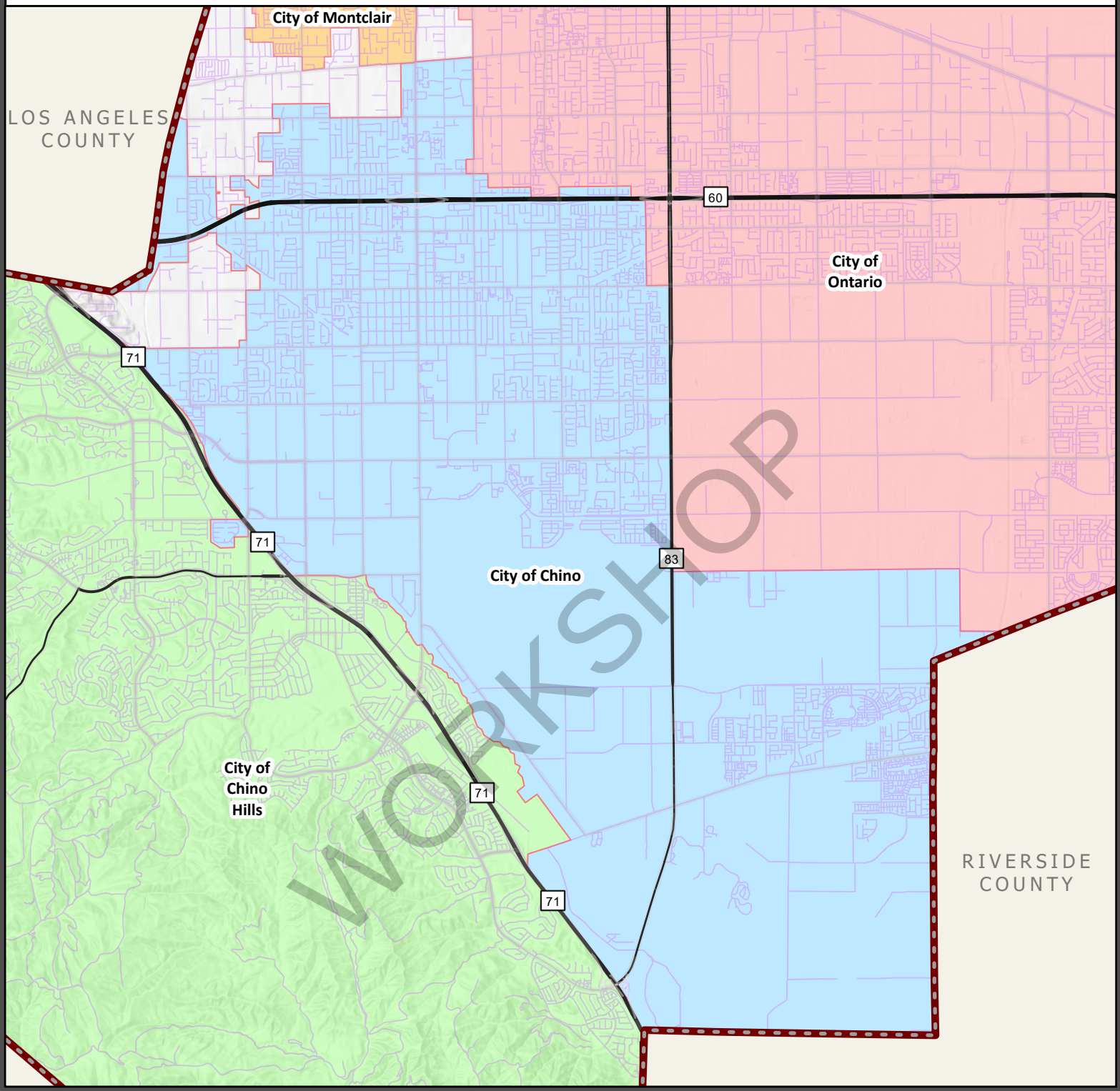
LAFCO
Fiscal Indicators Program
LAFCO 2920 – Service Review and Sphere of Influence Update for Bloomington Recreation and Park District (2004)

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025, https://www.parksforcalifornia.org/projects/

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Workshop Draft

City of Chino



Principal Act	Government Code Title 4 - §34000			Year Formed	1910	Governance	City Council
Area	30.03 sq. mi	Population (Esri)	95,751	Website	https://www.cityofchino.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.45 0.9 1.8 2.7 3.6 Miles

N

City of Chino
City of Chino Hills
City of Montclair
City of Ontario

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

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Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Chino possesses adequate administrative, financial, and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the City of Chino.

2. Overview and Brief History

In 1791, the Mexican governor of Alta, California Juan Bautista Alvarado, granted Rancho Santa Ana del Chino (future home of the City of Chino) to Antonio Maria Lugo. Two years later Governor Micheltorena, granted additional territory to Lugo's son-in-law Isaac Williams, who took charge of the Rancho and maintained large herds of horses and cattle. During the California Gold Rush, the Rancho became a popular stopover for travelers.

In 1850, California was admitted to the union, and the process of separating privately held lands from the public domain began. Richard Gird, then owner of the Rancho, began subdividing his land in 1887, transforming the property into the "Town of Chino", which later incorporated as the City of Chino in 1910.

Agricultural and Suburban Evolution

- Agricultural Hub: Fueled by fertile topsoil, the Chino Valley became an agricultural mecca from the 1890s through the mid-20th century, initially producing sugar beets followed by sweet corn, peaches, walnuts, tomatoes, and strawberries.

- Dairy Industry Boom: The dairy industry flourished from the 1950s through the 1980s due to specialized zoning in southwest San Bernardino County. Chino's highly efficient operations made it the largest milk-producing community in the nation.

- Suburban Growth: In the 1970s, Chino developed into a suburban city, forming the western anchor of the Inland Empire. Today, the City encompasses approximately 31 square miles and serves an economically diverse population of roughly 90,000 residents.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1910 The City of Chino incorporates.

1990 The Chino Rural Fire Protection District dissolves and the Chino Valley Independent Fire District forms to include the whole of the communities of

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Chino Hills and the Chino Agricultural Preserve; the City of Chino and its sphere of influence; and the City of Ontario sphere of influence area. The proposal included the special condition on distribution of property tax revenues from the City of Chino to the new agency.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The City provides park and recreation services through its Community Services, Parks and Recreation Department, and maintenance for the parks system is through its Public Works Services Division. The Department operates a robust park system, bike trails, a community center and gym, skate park, after-school learning site, community garden, teen center, senior center, two museums, organized sports, community theater, before and after school care programs, and camps. The City also offers counseling services and prevention programs to residents and students within the Chino Valley Unified School District.

Chino maintains 26 City-maintained parks totaling 255 acres, with organizations like the Trust for Public Land identifying up to 43 parklands when including other local and regional facilities.

Key Facilities

Facility / Hub	Primary Features and Amenities
Ruben S. Ayala Park	A major sports park featuring numerous athletic fields irrigated entirely with reclaimed water.
Chino Rancho Park	Developed with a $2.9 million Proposition 68 grant; features lighted pickleball courts, an all-inclusive playground, and a shaded outdoor workout area.
Carolyn Owens Community Center	The primary central hub for recreation programming, classes, facility rentals, and department administration.
Preserve Community Center	A joint-use facility with the school district offering a gymnasium and the after-school "High Five Program".
Neighborhood Activity Center	A dedicated recreation space hosting youth sports leagues, open gym time, and a boxing club.

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Facility / Hub	Primary Features and Amenities
Chino Community Garden	Located on Riverside Drive; provides reservable resident plots, a Little Free Library, and a Monarch butterfly demonstration habitat.

Programming & Activities

The department offers year-round programming, which is detailed in its guide, the "Chino Connection," including:

- Youth Sports: Basketball, flag football, volleyball, boxing, and Pee Wee Sports. The department also partners with numerous youth sports organizations (e.g., Little League, AYSO).
- Adult Sports: Leagues for softball, basketball, horseshoes, and women's soccer.
- Social Services: Includes Human Services programs and the Healthy Chino initiative, demonstrating the department's role extends beyond pure recreation into public well-being.

Governance

The department is advised by a seven-member Community Services, Parks & Recreation Commission, which acts in an advisory capacity to the City Council on matters concerning the quality of life in Chino. These issues are focused in the areas of Recreation, Human Services, Parks, and Open Space.

5. Service Delivery Unique to the Agency

A. Irrigation: Ruben S. Ayala park is irrigated with reclaimed water.

B. Virtual Programs: During the Covid-19 pandemic, virtual programming was added to include programs for tiny tots, exercise, bingo, and other classes. The Chino Youth Museum also provided weekly virtual programming.

C. Youth Focus: Operates the Chino Youth Museum in conjunction with the Chino Youth Museum Board of Directors and the Old Schoolhouse Museum in conjunction with the Chino Valley Historical Society.

The City contracts with the City of Chino Hills, and in partnership with the Chino Valley Unified School District, provides several school-based programs for students and their families including youth counseling, teen counseling and access to the Hope Family

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Resource Center (which provides food, clothing, counseling, parent education, tutoring and Medi-Cal application assistance).

D. Community Garden: The City of Chino Community Garden, located at 5976 Riverside Drive, features reservable plots for Chino residents, themed demonstration gardens that include a Monarch butterfly habitat, open park area, drought tolerant landscaping, fruit trees, community gathering pavilions, and a Little Free Library. There are three sized plots that can be reserved: Category 1 includes a raised bed plot at 40 square feet; Category 2 plots are at grade and range from 85-144 square feet; and Category 3 plots are also at grade and range from 168-192 square feet.

E. Joint Use: The City has joint use agreements with the Chino Valley Unified School District (for use of the Cal Aero Preserve), Chino High School Track, and Chaffey College, and various youth organizations for the use of sports fields and snack bars. Additionally, the City has memorandums of understanding with the Chino Community Theatre to operate the City-owned 99 seat community theatre and the Chino Valley Historical Society to preserve Chino's historical artifacts.

6. Master or Strategic Plan

In 2021, the City adopted its Parks & Facilities Master Plan. The Plan's purpose is to create a clear vision, action plan, and financial strategy for the community. This document intends to be dynamic and forward-thinking to strengthen existing programs, facilities, and amenities to serve as a road map for the future. The Plan identified five action items:

1. Dedicated marketing/branding support (including staff position) to assist with increasing awareness, branding campaign, tracking return on investment (ROI), etc.

2. Focus on long-term financial sustainability.

3. Partner with the City to reenergize the downtown area (E.g., Civic Center, more walkways/connection, new Special Events, a Farmers' Market).

4. Prioritize trail connectivity and increase equity of access to park land City-wide.

5. Upgrade existing facilities/amenities and explore new amenities to enhance the user experience.

The city also has ongoing long-range planning, including a Parks and Recreation Element within its General Plan, ensuring park standards and funding mechanisms (like the Quimby Act) are implemented to meet the needs of a growing population. In Chino, the adopted standard for provision of parks to residents is three acres of parkland per 1,000 residents. This standard includes formative, neighborhood and community parks, mini parks, and

WORKSHOP

regional parks under the City's jurisdiction. The City has adopted ordinances under the Quimby Act requiring developers to set aside land, donate conservation easements or pay fees for park improvements.

7. Previous Service Reviews

The City's first service review (by agency), second (countywide water), and third (countywide wastewater) are available via the links located underneath the agency map on the first page of this profile. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

The City of Chino's General Fund is the city's main operational budget, which has historically shown a structural operating deficit (recurring expenses exceed recurring revenue) but is financially stable due to large General Fund Reserves and a significant new sales tax measure.

- Size: The General Fund's total operating revenues are typically around $90 million to $100 million annually.
- Structural Deficit: Prior to new revenue measures, Chino consistently budgeted for an operating deficit (e.g., $3.6 million deficit projected for FY 2024-2025) because rising expenses, particularly pension costs, outpaced natural revenue growth.
- High Reserves: The City maintains very strong General Fund Reserves, often projected to be over $56 million, representing well over the recommended minimum for financial best practices. This allows the City to cover deficits and fund one-time projects without impacting core services.

  On June 21, 2011, the City Council adopted a fund balance policy establishing a 15% operating reserve and an Emergency Contingency Reserve of up to $10 million. While the policy allows for a higher emergency reserve, the City has maintained it at 2.5%, resulting in total reserves of 17.5%. This aligns with the

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Government Finance Officers Association's best practice of maintaining at least two months' worth of operating expenditure (16.7%) to address economic uncertainties. In accordance with the City's current policy, these reserves are classified as Unassigned Fund Balance in the Annual Comprehensive Financial Report.

Since 2015, the Parks and Community Services has increased its full-time employees from 21 in 2014 to 38 in 2020 with a corresponding decrease in part-time employees from 155 to 90.

B. Revenues

Chino's revenue base is diversified, but it relies heavily on sales tax and property values. The revenue structure was fundamentally strengthened by the passage of a new sales tax measure.

Revenue Source	Significance
Measure V (New Sales Tax)	Largest new source. A 1¢ (one cent) sales tax approved in March 2024, projected to generate up to $28 million annually (approx. $24.8 million allocated in FY 2024-25). This revenue is critical for balancing the structural deficit and funding capital projects.
Sales Tax	A top revenue source, reflecting strong retail activity in the area.
Property Tax	The City's share of the 1% property tax levy; continues to grow due to new development and increasing property values.
Development Fees	Revenue from building permits and development applications, which fluctuates based on the housing and industrial market.

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C. Measure V

A major use of the new Measure V revenue in FY 2024-25 was explicitly to address the General Fund's ongoing structural budget shortfall (allocating over $7 million) and fund personnel retention (allocating almost $3 million) to keep salaries competitive,

especially for police officers. According to the FY 2025/26 Budget, this additional funding has allowed revenues to exceed expenditures, increasing the estimated ending fund balance from $37,694,757 to $45,895,474 by June 30, 2026.

The new Measure V revenue is split between preserving existing services and funding deferred maintenance (capital projects). This initiative raised the city's sales tax rate from 7.75% to 8.75% and is expected to generate $28 million annually. The revenue will be dedicated to supporting essential city services, including public safety, infrastructure improvements, and community programs.

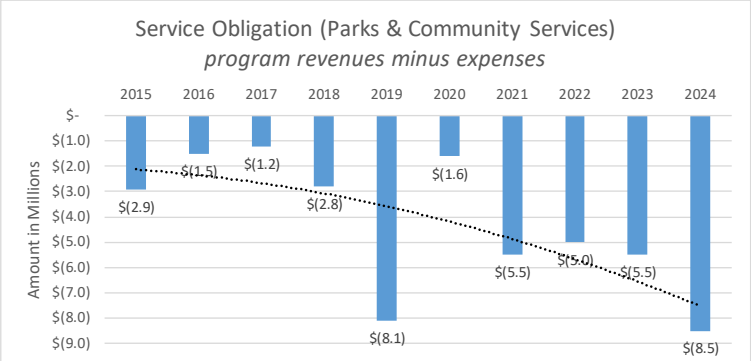
- Preservation of Essential Services: Funding core services, staffing retention, and covering the structural deficit.
- Capital Projects: Dedicated to critical infrastructure and parks, including:
    - Ayala Park Improvements: Renovations for fields, restrooms, and accessibility.
    - Local Street Rehabilitation: Grind and overlay of various streets.
    - Euclid Ave Bridge Project: Long-term project for bridge replacement and modernization.

D. Fiscal Indicators

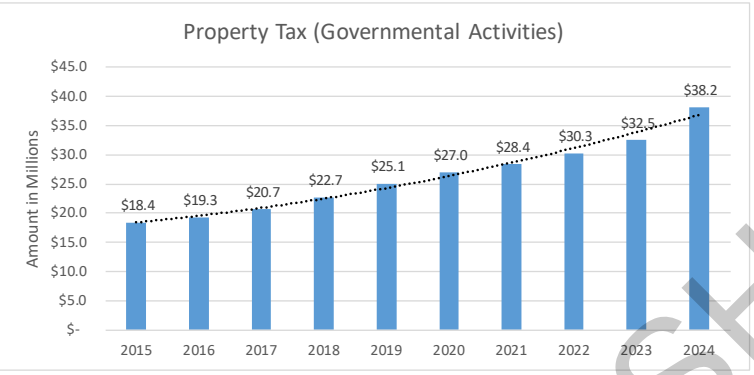
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

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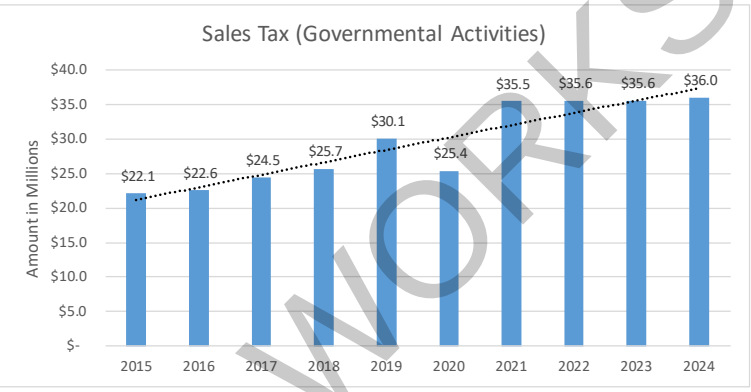
City of Chino: Funding the Service



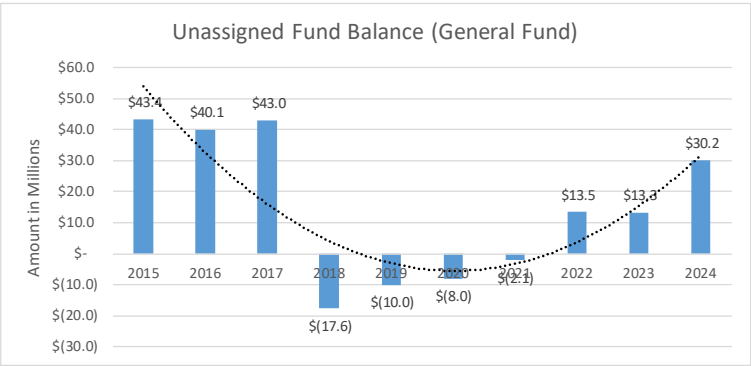
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.



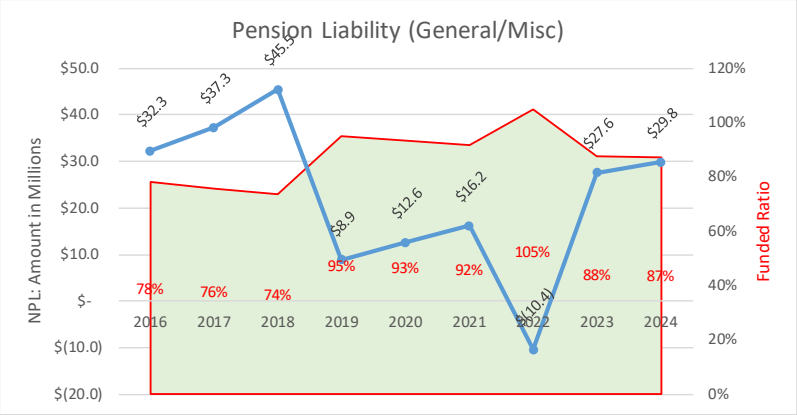
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



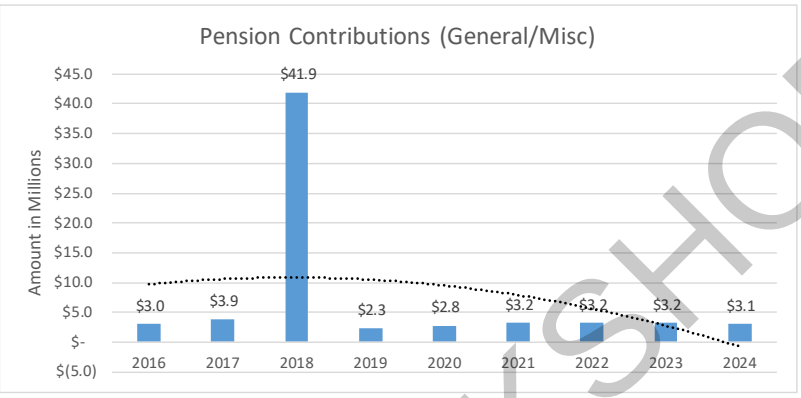
Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

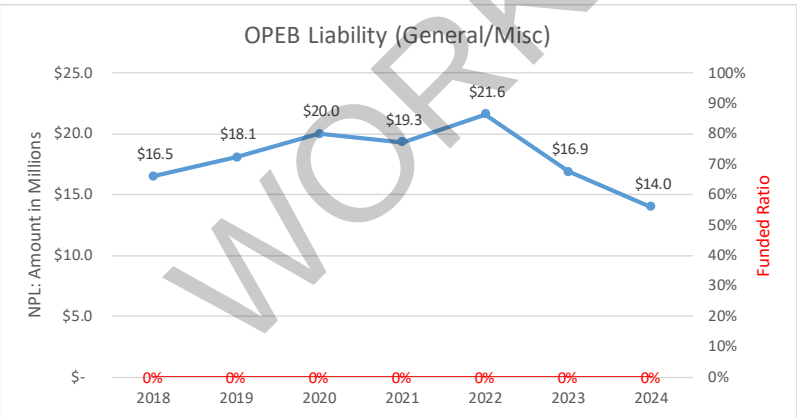
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City of Chino: Pension and Other Post-Employment Benefits

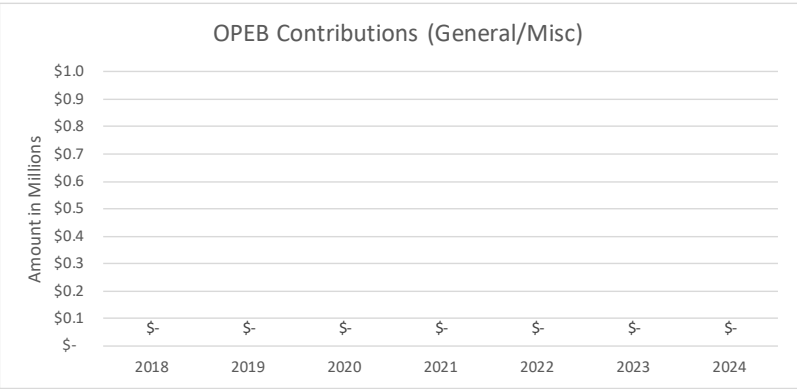


Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules





There are no assets accumulated in a trust that meets the criteria of GASB codification to pay related benefits for the OPEB plan.



There are no assets accumulated in a trust that meets the criteria of GASB codification to pay related benefits for the OPEB plan.

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Pension Liability and Contributions

In 2017, CalPERS notified cities throughout California that pension costs were going to increase substantially over the next seven years. Based on the information that CalPERS provided to the City of Chino, pension costs would increase 103.5% or $8.1 million per year by FY 2024-25. Facing these large increases, the City of Chino utilized an internal financing method (City Pension Note) to prepay 80% of the outstanding Unfunded Pension Liability, thus reducing the projected increase to just $2.5 million per year over the same seven-year period.

For FY 2020-21, the City's Pension Plans were fully funded. However, for FY 2021-22 PERS experienced a negative 6.1% rate of return, lowering the City's funded status to a projected 88%. This funded status still compares favorably to PERS projected overall funded status of approximately 71% for Public Agencies. The City's annual pension expense remained stable for the next two years as PERS amortized investment losses over a 20-year period.

E. Capital Outlay and Grant Funding

The City's Park Development Capital Projects Fund accounts for the acquisition and development of parks and is financed by developer fees, state allocations, Measure V, and other grants.

Recent accomplishments include:

- Ayala Park Improvements. New fencing, 40-foot-tall backstops, pro-style bleachers with shade covers, shaded dugouts, bullpens, scorekeeper boxes, and accessibility improvements to the restrooms and concession stand. The renovation also includes nearly 39,000 square feet of concrete, designed to provide an accessible path of travel for park visitors to enjoy Ayala Park's many amenities. Measure V allocated roughly $2.8 for this project.

- Receipt of roughly $2.9 million from the California Prop. 68 Statewide Park Program for the creation of the Chino Rancho Park to include two pickleball courts with lighting, outdoor exercise equipment with shade structure, inclusive playground, picnic area with shade, restroom, parking lot, and landscaping throughout the park.

- Completed sports field turf renovations at City sports parks. Renovations included four soccer fields.

- Replaced restroom fixtures, resurfaced flooring, interior paint and improved layout and design to comply with ADA guidelines within City public park

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restrooms at the Community Garden, Heritage, Mountain View, Villa Park. Replacements include dilapidated and outdated restroom stall doors, sinks, toilets, and other fixtures.

- Walnut Park Playground Improvements. Status: Design phase. The Project includes expanding the existing parking lot to the north and improving the empty City owned parcel to increase parking stalls and improve accessibility to the park. Measure V is schedule to allocate roughly $900,000 to the project.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

WORKSHOP

City of Chino Website Checklist website accessed 12/18/2025 https://www.cityofchino.org/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	x	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	x	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	

The following criteria are recommended for agency websites by a number of governance associations and organizations.		
	Yes	***No***
Description of services?	X	
Service area map?	X	
City Council schedule?	X	
Budgets (past 3 years)?	X	
Audits (past 3 years)?	X	
List of elected officials and terms of office?	X	
List of key agency staff with contact information?	X	
Meeting agendas/minutes (last six months)?	X	
1. *Notes:* Enterprise System Catalog accessed through search portal. 2. Maps accessed through search portal. 3. No terms of office details listed for individual elected officials, only general information.		

Sources:

City
Audits
Budgets
General Plan
Questionnaire
Website. https://www.cityofchino.org/. Accessed 15 October 2025

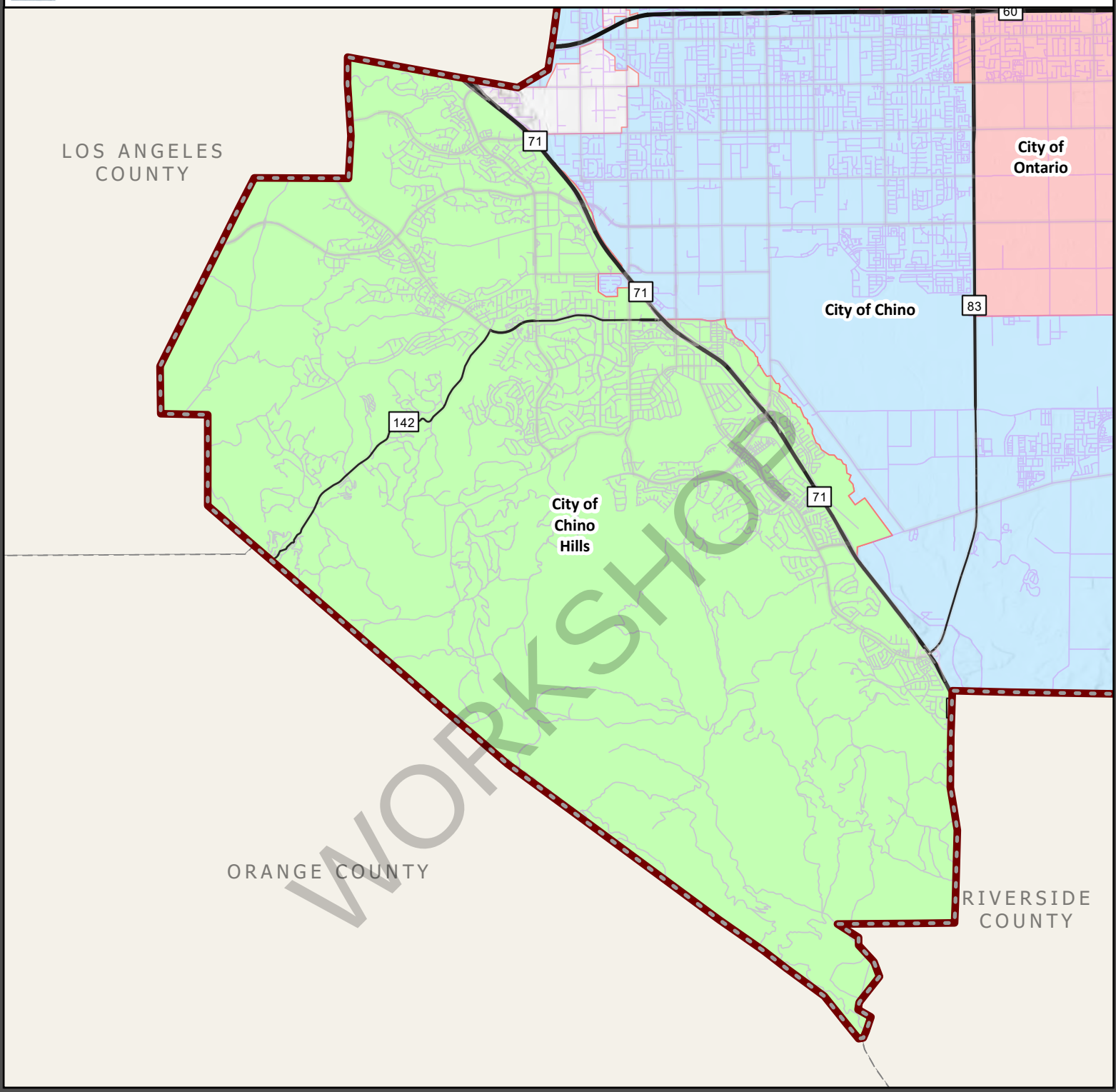
LAFCO
Fiscal Indicators Program
LAFCO 2898 – Service Review and Sphere of Influence Update for the City of Chino (2002)
LAFCO 3187 – Countywide Service Review for Water (2017)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025, https://www.parksforcalifornia.org/projects/

WORKSHOP

Workshop Draft

City of Chino Hills



Principal Act	Government Code Title 4 - §34000			Year Formed	1991	Governance	City Council
Area	44.95 sq. mi	Population (Esri)	76,436	Website	https://www.chinohills.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

- City of Chino
- City of Chino Hills
- City of Ontario

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Chino Hills possesses adequate administrative and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

However, the City's FY 2026/27 Proposed Budget identifies that, "The Five-Year Outlook projects continued shortfalls due to rising subsidies, increasing contract and infrastructure costs, and deferred facility maintenance. If these trends persist, available General Fund reserves are projected to be depleted by 2034." Therefore, this service review concludes that the City's General Fund is challenged which could affect service level solvency and ultimately affect park and recreation services.

This service review does not have any specific recommendations for Commission action related to the City of Chino Hills.

2. Overview and Brief History

The region's rolling hills and river valleys were originally utilized by the Tongva (Gabrielino) and Serrano peoples, with early settlements situate near what is now the Los Serranos Country Club. Following the 1771 founding of Mission San Gabriel, the territory transitioned into cattle grazing pastures, later becoming part of the Rancho Santa Ana del Chino Mexican land grant in 1841.

Founded in 1907, Boys Republic made Chino Hills its home in 1909. In the early 1920s and 30s, the area became a rural getaway for Los Angeles tourists and bootleggers looking for geographic isolation during Prohibition. The Los Serranos Golf & Country Club opened in 1925 as a destination resort, though many subdivisions stalled following the 1929 stock market crash.

In 1979, San Bernardino County initiated the Chino Hills Specific Plan, which mapped out massive housing development for the region. The area transitioned from dairy farms and equestrian acreage into a sprawling, middle-class suburb. The population skyrocketed from about 12,000 residents in 1989 to over 42,000 shortly. Facing explosive, unregulated growth, residents pushed for localized governance. Chino Hills officially incorporated as its own independent city on December 1, 1991. Five years prior, in 1986 the Chino Hills State Park spans over 14,000 acres, preserving the original rolling grasslands and functioning as a vital wildlife corridor connecting to the Santa Ana Mountains.

The City is classified as a "contract city", defined by the State of California as a city that contracts with another agency or private organization to provide various governmental

WORKSHOP

services.[1] For example, the City is responsible for law enforcement, but chooses to contract with the County Sheriff's Department for such services.

The City is in the southwestern corner of San Bernardino County and borders Los Angeles County on its northwest side, Orange County to its south and southwest, and Riverside County to its southeast.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1978 LAFCO detaches the community from the City of Chino sphere of influence and grants a sphere of influence for the Community of Chino Hills. (LAFCO 1738)

1991 Following LAFCO and voter approval, the City of Chino Hills incorporated and the proposal included several dissolutions and detachments to county service areas that provided the community with municipal services. (LAFCO 2560)

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The Community Services Department offers a wide variety of programs and services for everyone in the community. The department also serves as a City liaison to numerous community organizations. In addition, the department provides staff support for the Parks and Recreation Commission, Chino Hills Community Foundation, Public Art Committee, Teen Advisory Board, and the Boat Parade Committee. The Parks & Landscape Maintenance Division of the Public Works Department is responsible for the maintenance of 44 parks and facilities, approximately 700 acres of public landscaping, 42,000 trees, and 3,350 acres of public open space and trails through a combination of City staff and contracts. Division staff also manage the Citywide Graffiti Abatement Program.

Chino Hills is home to 44 parks, 5 community facilities, 48 miles of trails, and over 3,000 acres of community-owned open space. Examples include:

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[1] Such cities provide many of the basic services (i.e., law enforcement, fire protection, engineering, libraries, and park) through contracts with outside entities with the contract specifying the levels of service to be provided and the financial compensation for the service. Most cities in California which incorporated after Proposition 13 did so as contract cities as a cost savings measure.

- Chino Hills Community Park: A major sports facility featuring synthetic turf fields for youth baseball, adult softball, and soccer. It also includes concession buildings, picnic areas, and a tot lot.
- Neighborhood Parks: Such as Alterra Park, Butterfield Park, Danbury Park, and English Springs Park, providing local amenities like playgrounds and picnic shelters.
- Founders Recreation Center: A key hub for recreational classes and events.
- McCoy Equestrian & Recreation Center: A specialized facility ideal for equestrian events, and its beautiful residence is suitable for receptions, parties, and meetings, featuring a bride's room and outdoor patio.
- Grand Avenue Park, Mystic Canyon Community Building, and Sleepy Hollow Community Building: These centers offer meeting rooms and facilities for public use.

The department is advised by a five-member Parks & Recreation Commission, which acts in an advisory capacity to the City Council. These issues are focused in the areas of parks, recreation, and open space.

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5. Service Delivery Unique to the Agency

A. Big League Dreams Chino Hills Sports Park: Big League Dreams Chino Hills Sports Park is a 34-acre City-owned facility that is operated and managed by Big League Dreams USA. Big League Dreams also features a covered multi-use recreational structure that can house indoor soccer, and corporate events. It features six major league replica stadiums.

B. City Trail System: Over 3,000 acres of community-owned open space, 48 miles of trails, and the protected open spaces of both Chino Hills State Park (7,300 acres in Chino Hills) and the Tres Hermanos Ranch (1,750 acres in Chino Hills), and over 14,000 City-owned trees. There are 16 trailheads leading to 28 trails that offer 48 miles of walking, hiking, and equestrian enjoyment.

C. Open Space: The City is adjacent to the Chino Hills State Park, a major natural open-space area covering over 14,000 acres with miles of trails for hiking, biking, and horseback riding.

D. Irrigation with Recycled Water: The City receives recycled water from the Inland Empire Utilities Agency for landscaping/park facilities. Additionally, recycling waterlines are being constructed as new developments occur.

E. Joint Use Agreements: The City has many joint use agreements including:

- Joint use agreement with Chino Valley Unified School District for Los Serranos Park.
- Lease agreement for Big League Dreams Sports Park.
- Contracts with the City of Chino, and in partnership with the Chino Valley Unified School District, to provide several school-based programs for CUVSD students and their families (youth counseling, teen counseling, tobacco use prevention education program, and the Hope family resource center).

6. Master or Strategic Plan

The Parks and Open Space Master Plan has established a standard of providing five usable acres of parkland for every 1,000 residents. This standard was developed after review of parkland standards established by the National Recreation and Park Association, State of California, and several cities in the region. The Plan also identified specific community needs driven by rapid growth, which include:

- An aquatic facility and programming.
- Indoor basketball courts and a gymnasium.
- Enhanced senior programming and a dedicated community center with a senior component.

7. Previous Service Reviews

The City's first service review (by agency), second (countywide water), and third (countywide wastewater) are available via the links located underneath the agency map on the first page of this profile. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

The City's General Fund operates on an approximately $55.3 million annual budget. Although balanced on paper for FY 2024/25, the City faces compounding long-term structural deficits because recurring contract costs and maintenance obligations are expanding faster than routine revenue streams.

WORKSHOP

Major General Fund Expenditures
The largest portion of the General Fund is dedicated to ensuring public safety, a top priority for the City.

- Public Safety (Sheriff's Contract): This is the single largest expenditure. Chino Hills contracts with the San Bernardino County Sheriff's Department for all police services. The annual cost of this contract is a major commitment and consumes the largest percentage of the General Fund. For FY 2025/26, the Sheriff's contract totaled nearly $19 million, or about 32% of the total General Fund.
- Public Works/Maintenance: Funding for street maintenance, facility operations, and the upkeep of the Parks and Recreation system.
- General Government: Funding for City Administration, Finance, Planning, and other support services.

Fiscal Challenges and Stability
While Chino Hills is financially sound, its budget is facing pressure, requiring the City to seek long-term solutions:

- Structural Deficit: The City has experienced projected operating deficits (e.g., a $2.2 million deficit projected in a recent fiscal year) where its recurring expenditures exceed recurring revenues.
- Use of Reserves: These projected deficits must be covered by drawing down the General Fund Reserves, which the City uses as its savings account. While the General Fund Reserve is large (recently totaling over $46 million), continued deficits could substantially reduce the balance over five years if new, stable revenue sources are not found.
- High Public Safety Costs: The continuously increasing cost of the Sheriff's contract is a major driver of expenditure growth, contributing significantly to the structural budget challenges.
- Landscape and Lighting District (L&L): The FY 2025/26 Budget identifies that:

  "Over the past five years, L&L reserves have steadily declined from $760,016 in 2021 to a projected ending balance of $145,428 in FY 2025-26, representing an 81% decrease. With the depletion of L&L reserves, funding for L&L maintenance and repair expenditures such as playground equipment replacement and landscape area maintenance has necessitated a subsidy, increasing the strain on the General Fund.

  Since 1995, the L&L expenditures have been supported mostly by fees collected, use of L&L reserves, and subsidies from the General Fund. Every year since FY 1999-00, except for FY 2003-04, the General Fund has provided a subsidy to L&L District No. 1. As costs increase year over year, the L&L reserves for each zone are being depleted. Once the L&L reserves are fully

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depleted, the shortfall is funded by a subsidy from the General Fund. It is anticipated that this subsidy will continue to increase going forward. In FY 2025-26, eight of the ten zones will need subsidies from the General Fund totaling $3.8 million. Looking forward five years to FY 2029-30, an estimated $4.9 million from the General Fund will be needed.

Until fees are increased, service level reductions may be needed to compensate for the shortfalls in the L&L Funds. We anticipate that this will continue to be a priority issue for the City Council and staff this fiscal year."

The FY 2026/27 Proposed Budget identifies that the General Fund is currently operating at an estimated $4.1 million structural deficit, with ongoing expenditures exceeding revenues and requiring the use of reserves. The Five-Year Outlook projects continued shortfalls due to rising subsidies, increasing contract and infrastructure costs, and deferred facility maintenance. If these trends persist, available General Fund reserves are projected to be depleted by 2034. As the City's infrastructure continues to age, maintaining the capacity to fund core services and capital needs, while remaining adaptable to changing economic conditions, will be increasingly important.

B. Fiscal Indicators

Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

Property Tax
The City's share of this levy is lower than most cities in the region, resulting in comparatively limited property tax revenue. At the current allocation, the City receives approximately $400 annually for every $1 million in assessed home value.

In addition to the base allocation, the City receives incremental property tax revenues from a negotiated agreement with San Bernardino County on commercial and industrial properties. This agreement provides modest enhancements to revenue but does not materially change the City's overall structural position.

Unassigned Fund Balance/Unrestricted Reserves
For FY 2025-26, the General Fund's total estimated ending fund balance is $46.9 million. This includes approximately $34.9 in unrestricted reserves and $12 million in restricted reserves. The decrease in unrestricted reserves compared to the prior year reflects the strategic use of reserves to support ongoing City operations, as current operating revenues were insufficient to fully cover operational costs.

WORKSHOP

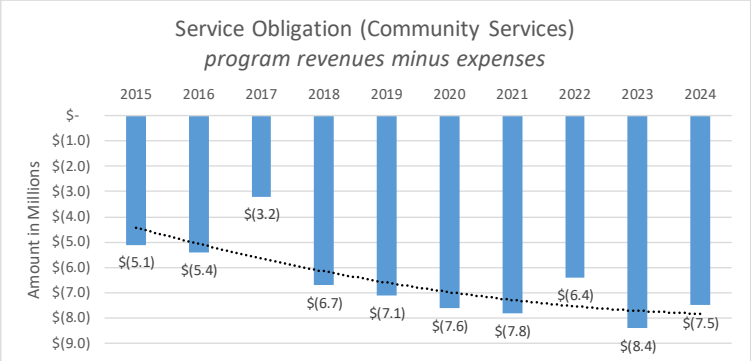
Pension Liability and Contributions

The Public Agency Retirement Services ("PARS") Pension Stabilization program provides an alternative to sending funds to the San Bernardino Employees' Retirement Association ("SBCERA"). The funding of the trust occurs in addition to all required annual payments to SBCERA. A retirement trust of this nature is irrevocable, meaning that any funds on deposit in the retirement trust may only be utilized to pay for qualified pension-related expenses.

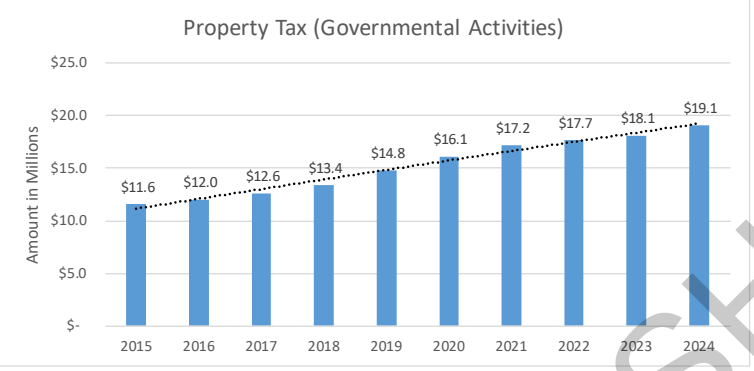
During FY 2016-17, an initial contribution of $5 million from the General Fund was made to the PARS trust to address net pension unfunded liabilities. In February 2018, a contribution of $930,000 was made from the Water Utility Fund and a contribution of $388,000 was made from the Sewer Utility Fund bringing the total amount contributed to $6.3 million. The fair market value of all funds as of March 31, 2025, was $9.7 million.

WORKSHOP

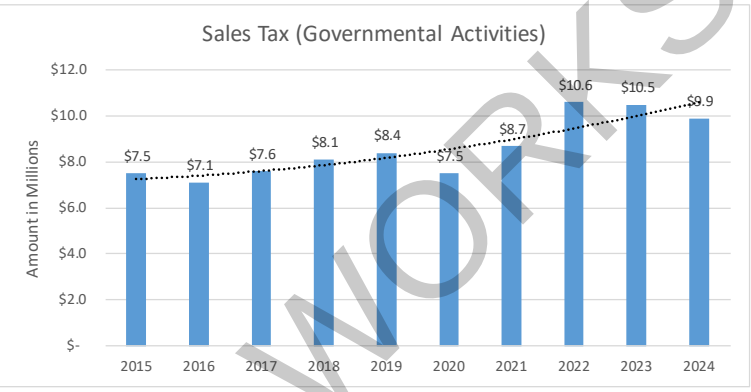
City of Chino Hills: Funding the Service



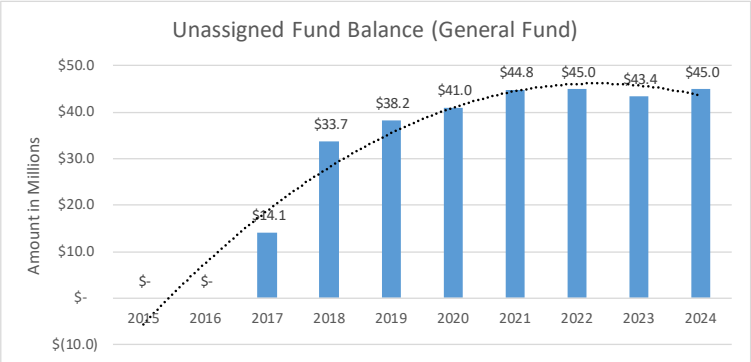
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.



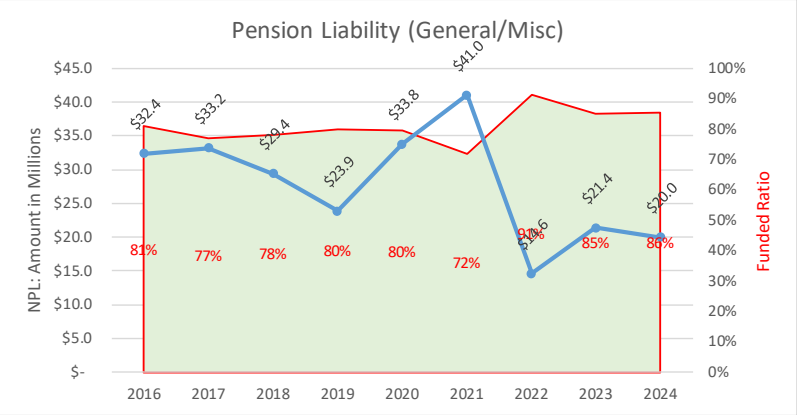
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



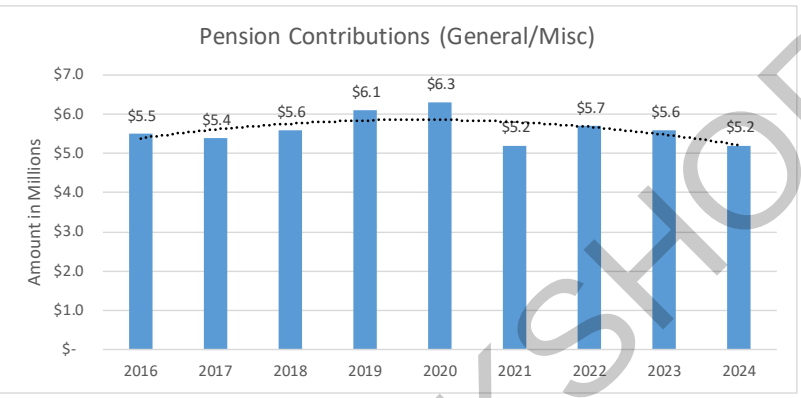
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source: Balance Sheet

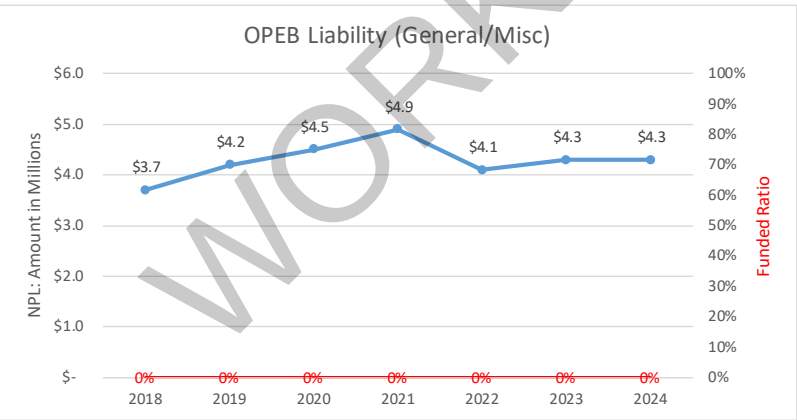
WORKSHOP

City of Chino Hills: Pension and Other Post-Employment Benefits

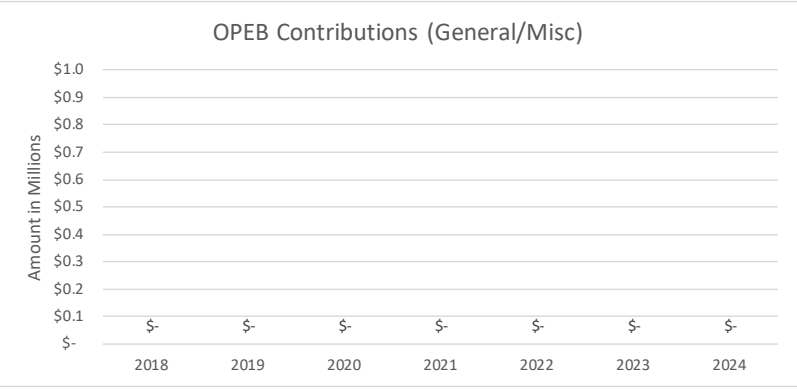


Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules





The plan is not funded through a qualifying trust, therefore, there is no fiduciary net position to offset the total OPEB liability.



The plan is not funded through a qualifying trust, therefore, there are no contributions.

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C. Capital Outlay and Grant Funding

On June 28, 2022 (Item No. 44), the County Board of Supervisors approved Contract No. 22-467 with the City to support the public health and social service needs of County residents by assisting in the enhancements of the Chino Hills Skate Park through the addition of lights, shade structures, seating, and parking enhancements, in an amount not-to-exceed $125,000.

Major Accomplishments during 2024/25 include:

- Replace the Grand Avenue Park turf under warranty due to defects.
- Resurfacing project for the Grand Avenue Park hockey rink and pickleball courts.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

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City of Chino Hills Website Checklist website accessed 12/18/2025 https://www.chinohills.org/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	

WORKSHOP

The following criteria are recommended for agency websites by a number of governance associations and organizations.		
	Yes	***No***
Description of services?	X	
Service area map?		X
City Council schedule?	X	
Budgets (past 3 years)?	X	
Audits (past 3 years)?	X	
List of elected officials and terms of office?	X	
List of key agency staff with contact information?	X	
Meeting agendas/minutes (last six months)?	X	
Notes:		

Sources:

City
Audits
Budgets
General Plan
Questionnaire
Website. https://www.chinohills.org/. Accessed 15 January 2026

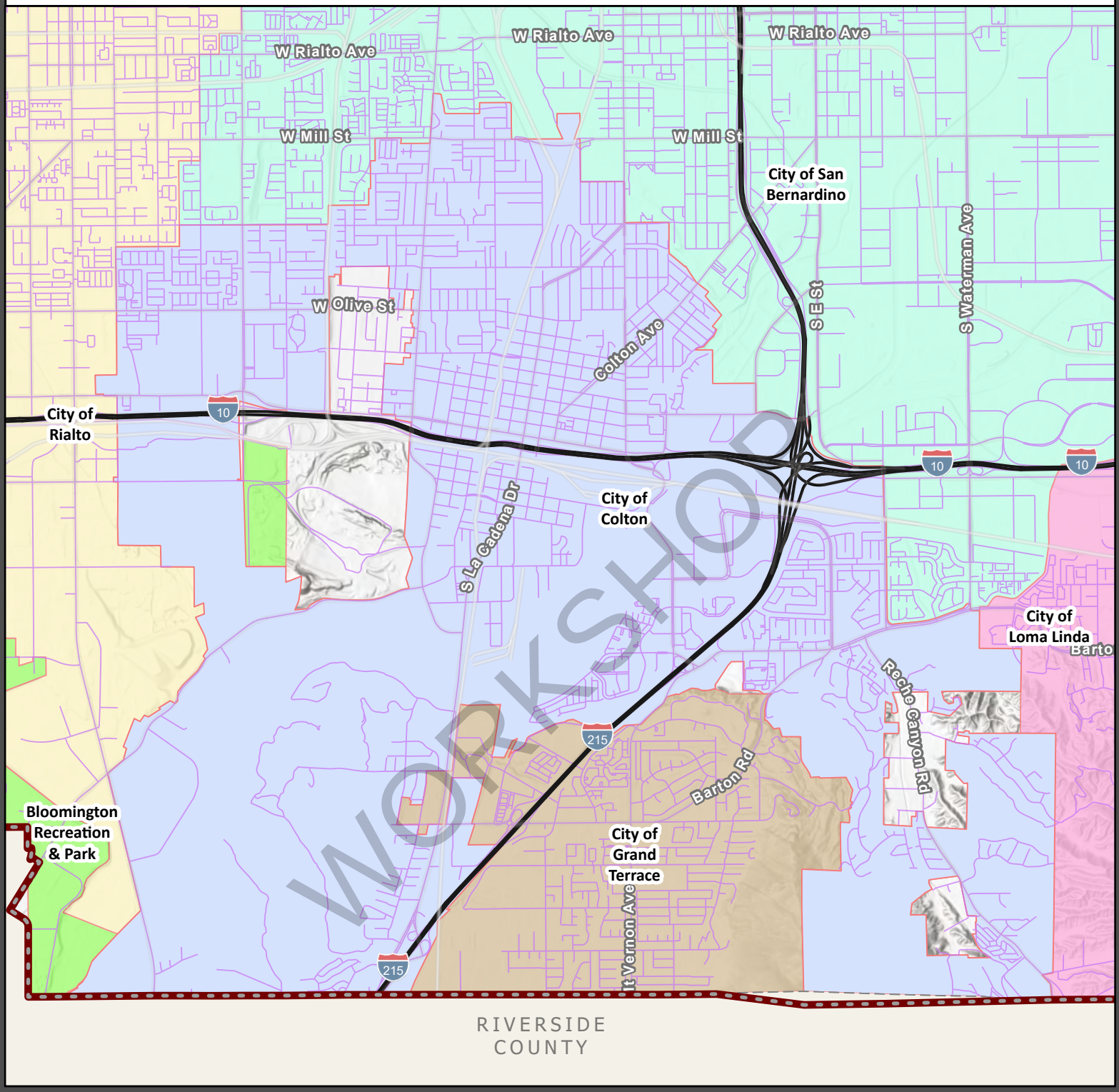
LAFCO
Fiscal Indicators Program
LAFCO 2899 – Service Review and Sphere of Influence Update for the City of Chino Hills (2002)
LAFCO 3187 – Countywide Service Review for Water (2017)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)

State of California, Department of Parks and Recreation
Accessed 15 September 2025, https://www.parksforcalifornia.org/projects/

WORKSHOP

Workshop Draft

City of Colton



WORKSHOP

Principal Act	Government Code Title 4 - §34000			Year Formed	1887	Governance	City Council
Area	16.06 sq. mi	Population (Esri)	52,635	Website	https://www.ci.colton.ca.us		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.3 0.6 1.2 1.8 2.4 Miles

N

City of Colton
City of Grand Terrace
City of Loma Linda
City of Rialto
City of San Bernardino
Bloomington Recreation & Park

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Author: Arturo Pastor Map Created: 3/3/26

Workshop Draft

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Colton possesses adequate administrative, financial, and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review concludes that Colton faces a significant shortage of soccer and outdoor field space, causing over 1,000 youth to rely on inadequate school facilities. It has secured a site and funding for the project.

This service review does not have any specific recommendations for Commission action related to the City of Colton.

2. Overview and Brief History

The area that today comprises Colton has long served as a crossroads and center of regional activity. In the late 1700s, explorers from Mexico first passed through on their way north to Monterey. The first permanent settlement occurred in the early 1800s with the establishment of the Jurupa and San Bernardino ranchos, which were Mexican land grants. The ranchos supported agricultural activity that was important to the growing region.

The ranchos were gradually subdivided, and smaller ranches and citrus orchards dotted the area. As the final transcontinental leg of the Southern Pacific Railway pushed through in 1875 on its way to Los Angeles, a formal town was laid out on a traditional grid street pattern, evidenced today in Colton's downtown and the south Colton neighborhood. Railroad activity ultimately was expanded so that both east-west and north-south regional lines crossed in Colton. In 1887, Colton incorporated as a city.

With the waning of the citrus industry, other businesses dependent upon rail for materials delivery and shipment were established along the rail lines. The frenzied residential building period of post-World War II, followed 30 to 40 years later by explosive subdivision growth throughout the Inland Empire, created many new neighborhoods. A modest amount of commercial development followed to support demand for goods and services.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The City's recreational infrastructure is managed under the Community Services Department, which integrates recreation programming, park maintenance, and community

WORKSHOP

event coordination. The Department is comprised of three divisions, Recreation, Library and Early Childhood Education, and is also responsible for oversight of the contracted vendor of the city-owned cemetery. Colton's system includes 12 parks on roughly 50 acres, four community centers, and an aquatics facility, allowing for diverse public use and private rentals. The City also maintains baseball and softball fields that are available for rental by leagues and private groups and a community pool at the Gonzales Center, offering recreation swim, swim lessons, and pool party rentals. The four community centers are:

In addition, Colton has four community centers with a wide variety of recreational facilities to serve the diverse needs of Colton residents:

- Gonzales Center, 670 Colton Avenue (multi use facility, aquatics center, racquetball court, basketball courts, gym, dance studio)
- Hutton Center, 660 Colton Avenue (multi use facility with senior population focus)
- Luque Center, 294 East O Street (multi use facility with homeless services focus)
- Thompson Teen Center, 651 Mt. Vernon Street (teen lounge and boxing arena)

Colton's park system has historically operated under a severe deficit of athletic field space, leaving local sports leagues reliant on heavily impacted school district facilities. To permanently address this constraint, the City has prioritized regional sports field development in its multi-year capital program:

- **Colton Sports Complex Project**: The City has successfully secured a dedicated site and necessary funding to construct a multi-field outdoor sports complex. Once complete, this facility will feature synthetic turf soccer and baseball fields, sports lighting, concessions, and modernized ADA-compliant infrastructure to accommodate over 1,000 local youth athletes.
- **Park Infrastructure Modernization**: Recent capital allocations have funded playground equipment replacements, shade pavilion installations, and turf renovations across existing neighborhood parks.

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5. Service Delivery Unique to the Agency

A. Rec-on-the-Road: A mobile recreation program is a "community center on wheels" visiting multiple sites per week to provide after school and summer programming to youth and supporting multiple city events.

B. Food/Medical Assistance: The Community Services Department offers emergency food assistance twice a month, and the Luque Community Center provides food, clothing, medical assistance, and personal hygiene supplies for residents in need.

C. Joint Use Agreements: The City has joint use agreements with Colton Unified School District for park management/sharing and early care and education facilities.

D. 50+ Club: Colton offers exercise, travel and social activities specifically designed for those 50 years of age and older through its "50+ Club".

E. Recycled Water: During summer months, the grey water from the splash pad is used to irrigate grass at Veteran's Park.

F. Santa Ana River Trail: The City maintains over six miles between the Riverside County line on the west and the City of San Bernardino on the east. The trail is completely paved and provides a Class 1 bike trail for enthusiasts of all ages.

6. Master or Strategic Plan

The City's General Plan Open Space Element was last updated in 1987, and the City's Master Plan of Parks and Recreation was last updated in 2004. Both documents are out of date and were not used in the development of this profile.

The City has a goal of providing one acre of parkland per 1,000 residents, however that is not an adopted standard. Colton has adopted ordinances that require developers to set aside land, donate conservation easements, or pay fees for park improvements.

7. Previous Service Reviews

This City's first service review (by agency), second (countywide water), third (countywide wastewater), and fourth (countywide fire and emergency response) are available via the links located underneath the agency map on the first page of this profile. The previous reviews did not include recommendations for commission action.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

The City's public park and recreation functions are funded primarily through the General Fund, supplemented by program fees, facility rentals, and state or federal grants. Financial and operational resources are structured to remain balanced while absorbing the capital maintenance costs of expanding public spaces. The financial health of Colton's General Fund relies on a unique blend of local taxes and a substantial revenue transfer from its municipal utility.

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Major General Fund Revenue Sources

Colton has a diverse revenue portfolio, with a highly significant source coming from its city-owned electric utility.

Revenue Source	Approximate General Fund Share (FY 2024-25)	Context
Sales and Use Tax	~$11.87 Million	A major component, representing revenue from retail sales within the city.
Property Taxes (including VLF)	~$16.35 Million	The largest single source of tax revenue, derived from property values.
Electric Utility Transfer (Measure V)	~$12.0 Million	A significant local revenue source. This is a permanent transfer of up to 20% of the Electric Utility's gross revenues into the General Fund, authorized by voters through Measure V (2018). It provides an ongoing funding source that supports General Fund operations and municipal services
Measure S (Local District Sales Tax)	~$10.0 Million	An additional local sales tax dedicated to specific services.

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Major General Fund Expenditures

The vast majority of General Fund spending is dedicated to public safety and personnel costs.

1. Public Safety Dominance

Public safety consumes the largest portion of the General Fund, totaling nearly $49 million in the FY 2024-2025 budget.

Department	Projected FY 2024-25 Expenditure	Context
Police Department	~$29.85 Million	The largest single expense, funding operations, salaries, and benefits.
Fire Department	~$19.09 Million	Funding fire suppression and paramedic services.

2. Personnel Costs

Over 72% of the General Fund's total expenditures (approx. $47.67 million in FY 2024-25) are allocated to Salaries and Benefits, which includes the rising cost of pension obligations (PERS Unfunded Liability Expense).

3. Other Core Services

The General Fund also pays for non-safety operations, including:

- Public Works: Maintenance of city streets, facilities, and utilities.
- Community Services: Funding for parks, recreation, and library services (often requiring General Fund transfers to the Library Operations Fund).
- Development Services: Funds for Planning, Building & Safety, and updates to the General Plan elements.

Financial Health and Challenges

Colton faces the common challenge of rising personnel and pension costs increasing faster than general revenues, which consumes a higher percentage of the budget each year. The reliance on the utility revenue transfer (Measure V) is essential for maintaining the City's service levels and fiscal stability.

B. Measure V

The passage of Measure V in November 2018 provided the City stabilization to continue to provide services at the current level and for future, General Fund services amidst the acutely rising pension and OPEB costs.

WORKSHOP

The prior measure, Measure D, allows the City to transfer a limited amount of money each year from its Electric Utility Surplus Reserves to the City's General Fund, where the money can be used for general services for the community. These services include 911 Emergency Response (police, fire, emergency paramedics), fire protection, neighborhood police patrols, streets and park maintenance services, services for senior citizens and disabled residents, and library and recreational programs. Measure D's term was for five years and this funding mechanism required a vote of the people for extension.

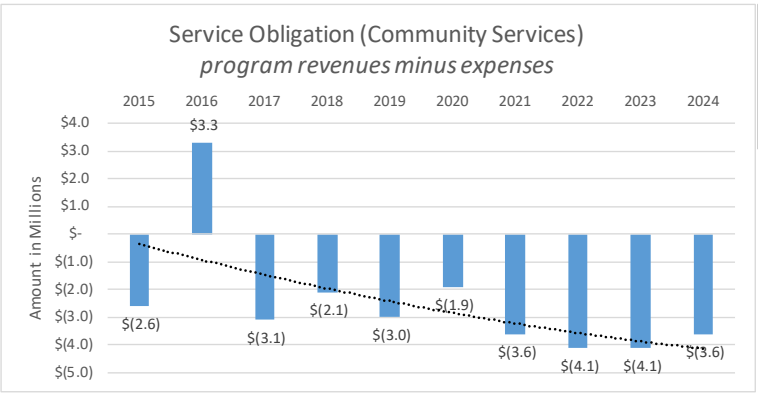
The subsequent passage of Measure V in essence replaced Measure D in November 2018 and provided some stabilization to current and future General Fund services amidst the acutely rising pension costs. According to the Measure V ballot pamphlet, without Measure V the City would have to reduce general City services, such as police, firefighter, paramedic and senior and community services. At that time (and still today), there were no other funding sources available to maintain these services. Measure V continues in perpetuity until ended by voters.

C. Fiscal Indicators

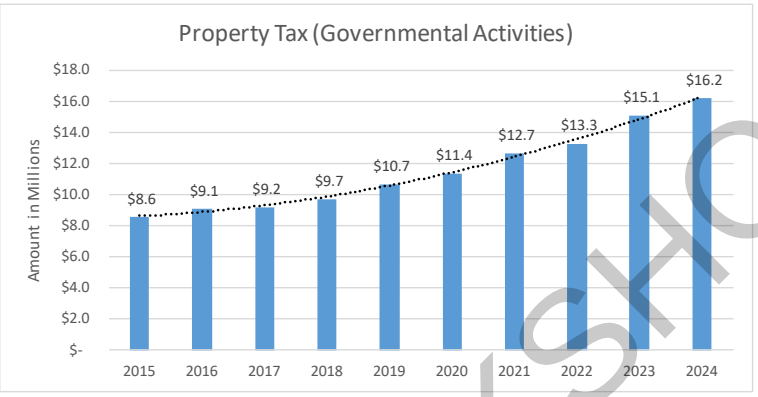
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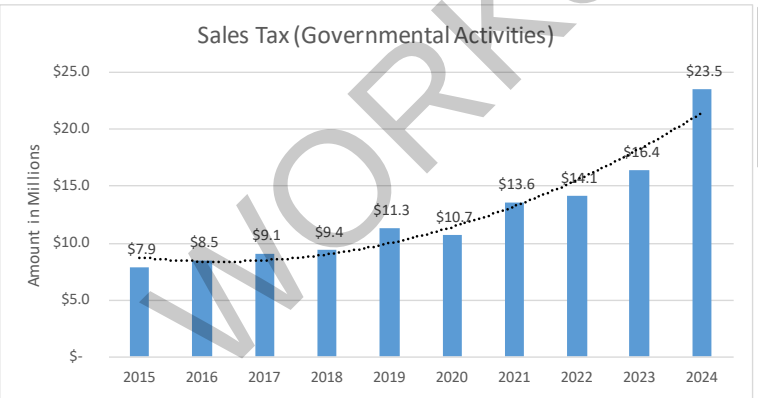
City of Colton: Funding the Service



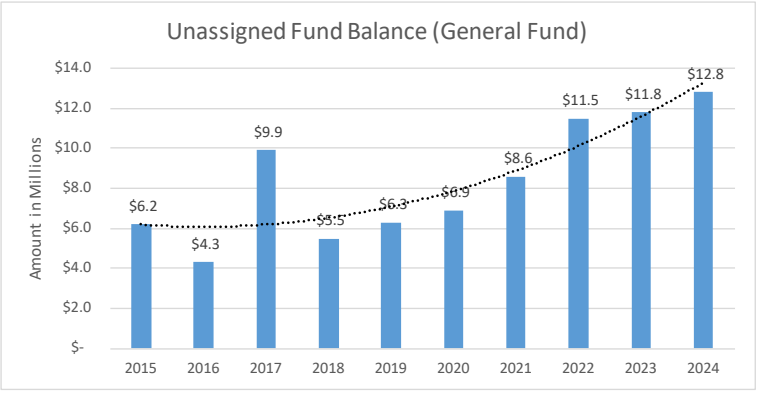
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source: Statement of Activities



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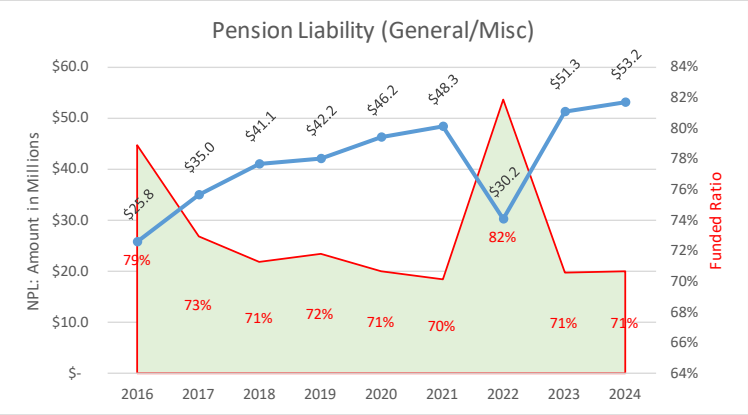
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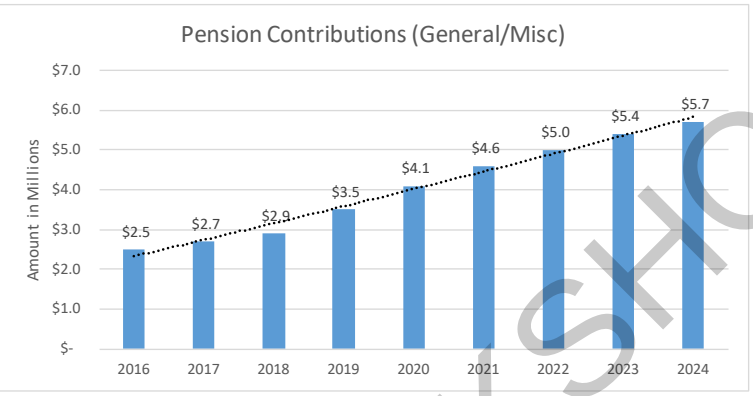
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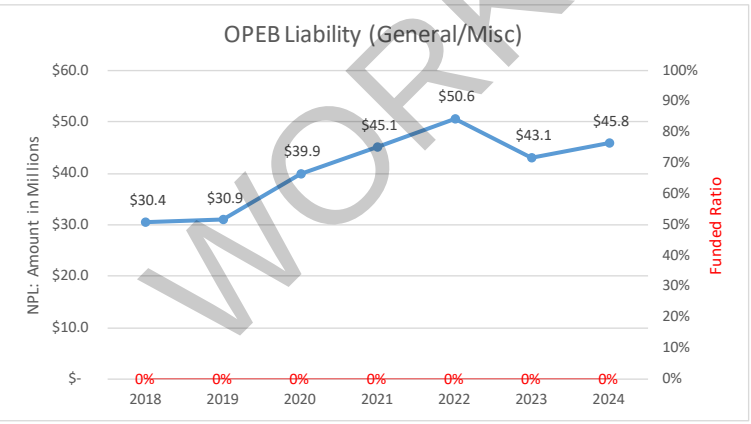
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City of Colton: Pension and Other Post-Employment Benefits

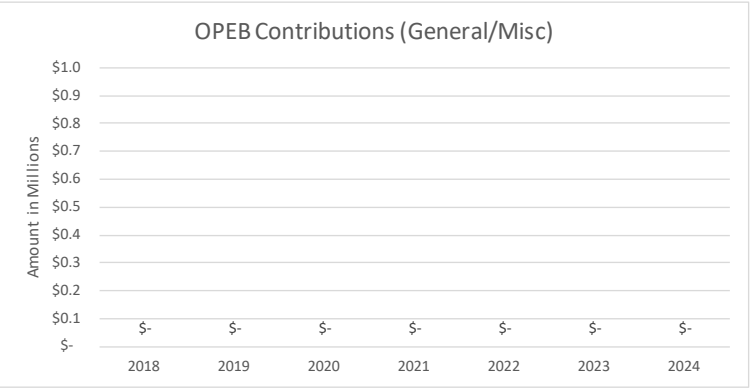


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sources: Pension and OPEB Schedules





There are no assets accumulated in a trust that meets the criteria of GASB codification to pay related benefits for the OPEB plan.



There are no assets accumulated in a trust that meets the criteria of GASB codification to pay related benefits for the OPEB plan.

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Pension Obligations and Payments

The figure above does not identify OPEB contributions that accumulate in a trust. However, the City's Annual Comprehensive Financial Report reflects committed General Fund reserves that have been designated by City Council policy to assist in addressing future pension and OPEB obligations. However, these balances are not held in an irrevocable trust that meets the requirements of GASB Statement No. 75 for recognition as OPEB plan assets. Accordingly, while the City has established committed reserves for future OPEB obligations as part of its long-term fiscal planning strategy, the City continues to report the full OPEB liability in accordance with GASB requirements because there are currently no qualifying trust assets offsetting the liability. The committed reserve balance is therefore a fiscal policy mechanism rather than a GASB-recognized OPEB trust arrangement.

Following the CalPERS investment loss of 6% in FY 2021/22, the City's pension funding status declined, further elevating its unfunded liability. Additional policy changes by CalPERS—such as the shortened amortization period for new losses from 30 years to 20 years—have compounded the impact, accelerating the pace at which the City must pay down its obligations. Combined with continued volatility in market performance and inflationary pressures, these factors drive up the City's annual required contributions to CalPERS. As pension costs consume a growing share of the General Fund, the City faces reduced fiscal flexibility to address other rising expenses or expand community services. Without structural changes or additional revenue, maintaining current service levels will become increasingly challenging in future budget cycles.

D. Capital Outlay and Grant Funding

Colton faces a significant shortage of soccer and outdoor field space, causing over 1,000 youth to rely on inadequate school facilities. To tackle this, Colton has been working with consultants and the community in designing and developing plans to construct and operate a community soccer park facility on 21 acres of a currently 45-acre parcel of City-owned land within and adjacent to the Santa Ana River Watershed Habitat Conservation area. The proposed project anticipates providing field space needed by local soccer teams for practice and games.

The City Council has adopted a Conceptual Master Plan for the site that includes 21 acres of community sports fields, parking, and other ancillary site improvements, along with 24 acres of restoration and development of a dedicated wildlife habitation conservation park. The project is being funded by a State of California grant, including $18 million secured by Assembly Member Gomez Reyes for the Colton Soccer Complex Development.

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9. Website Transparency

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City of Colton Website Checklist website accessed 12/18/2025 www.coltonca.gov			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	

WORKSHOP

Sources:

City
Audits
Budgets
General Plan
Questionnaire
Website. www.coltonca.gov. Accessed 4 December 2025

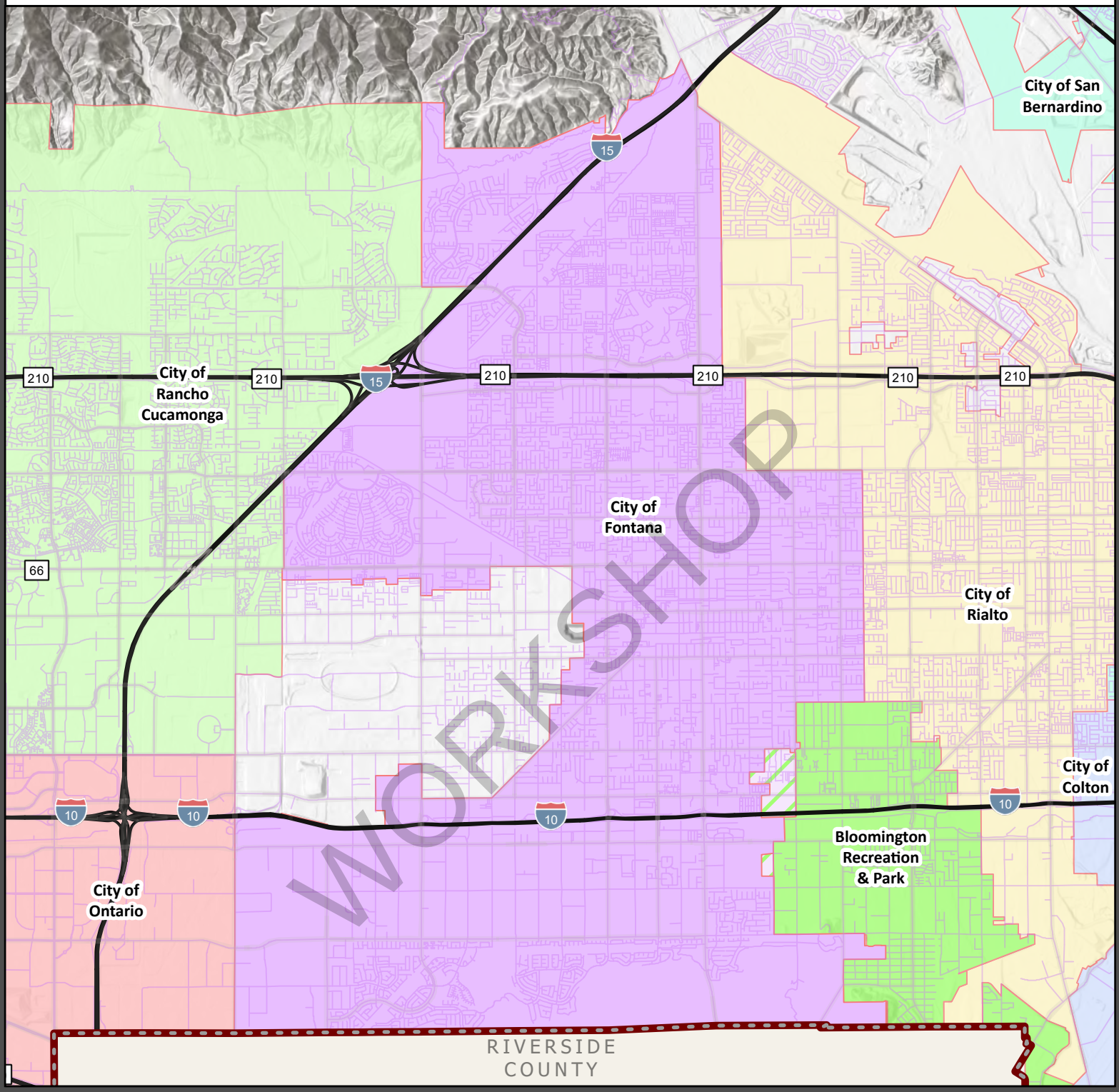
LAFCO
Fiscal Indicators Program
LAFCO 2929 – Service Review and Sphere of Influence Update for the City of Colton (2004)
LAFCO 3187 – Countywide Service Review for Water (2017)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)
LAFCO 3231 – Countywide Service Review for Fire/ Emergency Medical Services/Dispatch (2020)

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025, https://www.parksforcalifornia.org/projects/

WORKSHOP

Workshop Draft

City of Fontana



Principal Act	Government Code Title 4 - §34000			Year Formed	1952	Governance	City Council
Area	43.37 sq. mi	Population (Esri)	217,633	Website	https://www.fontanaca.gov		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

City of Colton
City of Fontana
City of Ontario
City of Rancho Cucamonga
City of Rialto
City of San Bernardino
Bloomington Recreation & Park
Bloomington R&P within City of Fontana

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Fontana possesses adequate administrative, financial, and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the City of Fontana.

2. Overview and Brief History

Fontana, formerly Rosena from 1890 to 1919, was founded in 1919 by Azariel Blanchard Miller. The name *fontana* is Italian for fountain or water source, reflecting the city's proximity to the Santa Ana River. Within a few years of its founding, it developed into an agricultural town characterized by citrus orchards, vineyards and chicken ranches and straddling U.S. Route 66 (now known as Foothill Boulevard).

The Fontana area was radically transformed during World War II when Henry J. Kaiser constructed the Kaiser Steel plant just outside the city limits. At the time, it was one of only two steel mills west of the Mississippi River. To support the plant workers' health needs, Henry J. Kaiser constructed the Fontana Kaiser Permanente medical facility, now the largest managed care organization in the United States.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1952 The County Board of Supervisors and the voters approved incorporating the City of Fontana.

1982 Over the years, city annexations to the north included detachments from the North Fontana Park and Recreation District. What remained of the District overlayed the City. In 1981, the City initiated an application, which LAFCO approved, to dissolve the District, thereby assuming responsibility for service provision.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

WORKSHOP

4. General Operations

The City of Fontana's Parks and Recreation services are comprehensive, managed by the Community Services Department, which integrates parks, large sports complexes, aquatics, fitness, cultural arts, and social programs. Fontana maintains one of the largest and most varied park systems in the region. Park maintenance is primarily handled by the Public Works Department's Parks & Landscape Division. The City Council has authorized the Parks, Community and Human Services Commission to foster positive relations and understanding between the Community Services Department, the Public Works Department, the Parks, Community and Human Services Commission, and all community members. The Commission consists of five members all appointed by City Council.

Park System and Facilities

Fontana maintains 54 parks, numerous sports facilities, 5 recreational aquatics facilities, and 10 community centers throughout the city, ensuring broad access for residents.

Major Sports and Activity Centers

- Fontana Park: Opened in October 2008, offers a wide range of amenities including Fontana's largest Community Center a year-round Aquatic Center, fully managed Skate and BMX Park, sports pavilion, dog park, and passive play area.
- Jack Bulik Sports Center: A large complex offering fields and facilities for leagues and tournaments. This park also includes the Dodger's Dreamfield which provides recreational sports opportunities for the community's special needs organizations.
- Ralph M. Lewis Sports Complex: Another major venue designed for large-scale sports use.
- McDermott Sports Complex & Park West: Provides extensive space for outdoor sports leagues and events.
- Central City Park**:** Located on the Pacific Electric Trail and opened in 2020, this park is a large soccer/football complex with three artificial turf fields. Amenities include a community garden, picnic area, horseshoe courts, and an ADA accessible playground.
- South Fontana Sports Park: Opened in 2023. Another large soccer/football complex with four artificial turf sports fields, a outdoor fitness station, picnic areas, and an ADA accessible playground.

WORKSHOP



Aquatics and Fitness Hubs

The City operates multiple aquatic and fitness centers to serve different areas:

- Fontana Park Aquatic Center: A facility featuring a 14-lane competition pool, two water slides, a zero-depth play area, and an instructional pool.
- Jessie Turner Health & Fitness Community Center: A large, 43,000-square-foot facility featuring a fitness room, indoor gymnasium, multi-purpose rooms, and a banquet room.
- Miller Fitness Center and Miller Pool: Another community center with fitness and aquatic amenities.
- Don Day Center and Heritage Center: Both feature pools and offer various classes and rental options.

5. Service Delivery Unique to the Agency

- Joint Use Agreements and Leases:
    - Exclusive Use and Co-operative Use Agreements with Fontana Unified School District for the use of school district sports fields and facilities.
    - Lease agreement with Southern California Edison for the use of public utility owned property as part of Martin Tudor Park.

WORKSHOP

  - Lease agreements with Metropolitan Water District for the use of public utility owned properties related to landscaping, parks, and open space.

- Irrigation: The City uses recycled water a 13 locations for irrigation.
- Mary Vagle Nature Center: Offers nature programs and environmental education, focusing on the local ecosystem and trails.
- Art Depot Gallery: Hosts cultural arts programs and classes for the community.
- Fontana Skate Parks: Dedicated facilities for skating and BMX.
- Martin Tudor Jurupa Hills Park: A large park that includes a splash park and shelter rentals.
- Healthy Fontana: This city-wide initiative promotes health and wellness through programs like Fontana Walks, garden workshops, and support for local farmers' markets.
- Special Needs: The Above the Limits program provides dedicated services and classes for individuals with special needs.
- Special Olympics Regional Games: City hosted the Special Olympics Regional Games at Fontana Park. The Games served over 300 athletes from more than 10 various Special Olympics programs throughout the state and with over 2,500 people in attendance. Following the inspirational Opening Ceremony, these athletes successfully competed in Bocce, Swimming, and Basketball.

WORKSHOP

6. Master or Strategic Plan

The "Fontana Forward General Plan Update 2015-2035" includes a chapter dedicated to Conservation, Open Space, Parks and Trails, guiding the long-term vision for facility provision and quality of life.

The Conservation, Open Space, Parks and Trails Element of the Fontana Forward General Plan Update 2015-2035 is a comprehensive blueprint designed to ensure the preservation, enhancement, and strategic growth of the city's natural resources and recreational assets. This element moves beyond simply listing parks; it treats green space as essential infrastructure that contributes to the public health, economic vitality, and environmental resilience of the city. The element is based on the idea of creating a healthy, aesthetically pleasing, and resilient community. Its primary goals include:

- Preservation and Enhancement: To preserve a comprehensive, interconnecting system of open space that balances natural habitat protection with human use and enjoyment.
- Public Health: To provide ample and convenient opportunities for recreation and physical activity, supporting the "Building a Healthier Fontana" initiative.
- Aesthetics: To protect and enhance the natural beauty and scenic resources of the community.

Fontana adheres to specific guidelines to ensure its growing population is adequately served:

- Acreage Standard: The General Plan establishes a goal of providing three acres of parkland per 1,000 residents.
- Addressing Gaps: To meet projected population growth (forecasted to reach approximately 270,000 by 2035), the plan identifies a need for additional park acreage. New development areas are required to include new parks and open space to mitigate the increase in population.

7. Previous Service Reviews

The City's first service review (by agency), second (countywide water), third (countywide wastewater), and fourth (countywide fire protection/emergency medical) are available via the links located underneath the agency map on the first page of this profile. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

The City of Fontana's General Fund is the main operating fund, characterized by a large total size and a consistent reliance on a strong sales tax base to fund its expenditures. The General Fund is stable, maintaining reserves and funding an adequate level of public safety services.

WORKSHOP

Fontana's General Fund is considered financially resilient due to its conservative fiscal management:

- **Healthy Reserves:** The City maintains substantial General Fund Reserves, including a Contingency Reserve (currently 25% of recurring expenditures with a goal of 40% per the City's fund balance policy), General Liability and Worker's Comp Reserve, . This strategy buffers the City from economic downturns.
- **Targeted Savings:** The City strategically allocates funds to reserves, such as increasing the PERS Reserve (Pension Stabilization Trust) to mitigate the long-term, growing liability of its CalPERS employee pension debt and the OPEB 115 Trust to mitigate the future costs for retiree health.
- **Positive Variances:** Fontana often ends the fiscal year with a positive budget variance (spending less than projected revenues), further adding to its overall financial health.

In summary, the City of Fontana uses its strong sales tax revenue base to maintain a high level of service in public safety and parks, supported by a fiscal strategy that emphasizes high reserve balances and proactive debt management.

B. Measure T

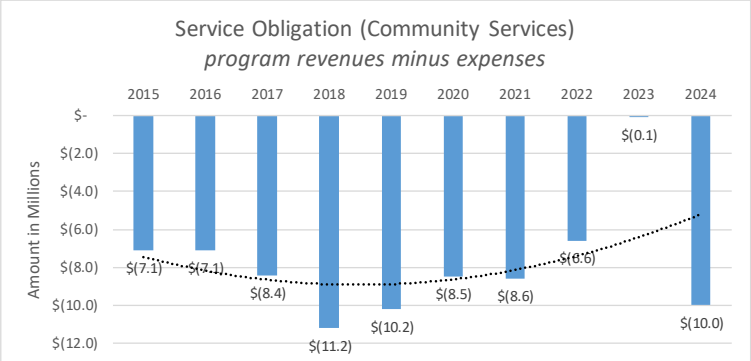
Measure T is a one-cent sales tax increase, excluding essential services such as groceries and medicine, that was approved by voters in November 2024. Measure T funding is available to fund all city general government uses, including: maintaining 911 response times; supporting after-school, youth sports, and gang prevention programs; preventing property crimes; keeping public areas safe and clean and protecting local drinking water sources; fixing potholes and repairing city streets; and maintaining City public safety buildings and equipment.

C. Fiscal Indicators

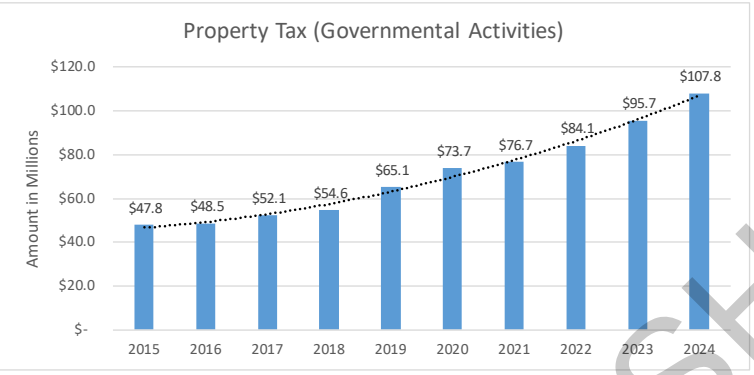
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

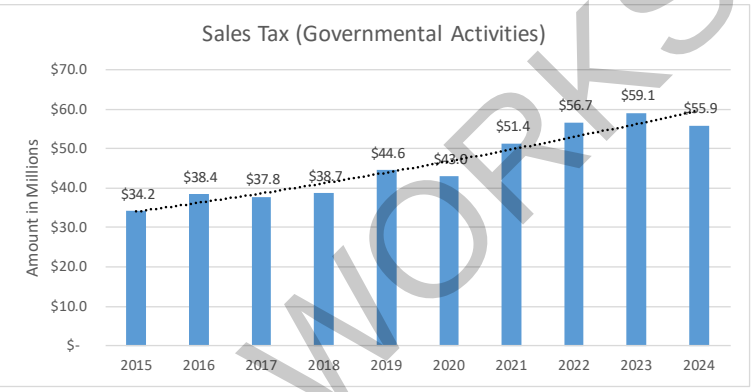
City of Fontana: Funding the Service



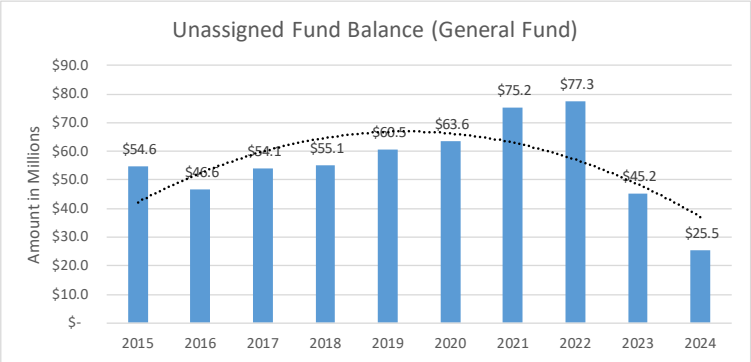
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.



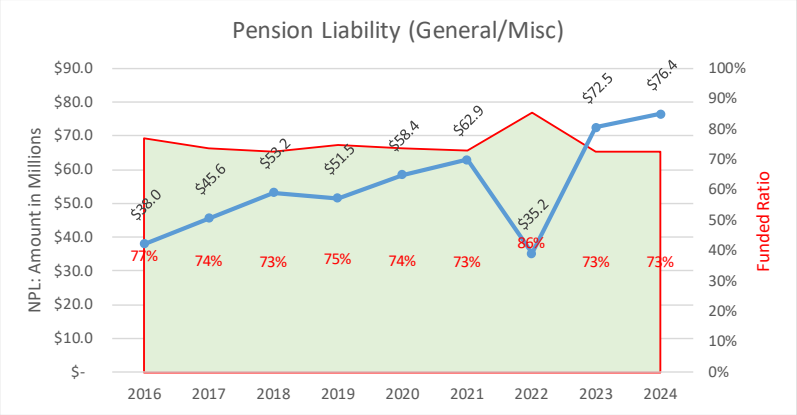
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



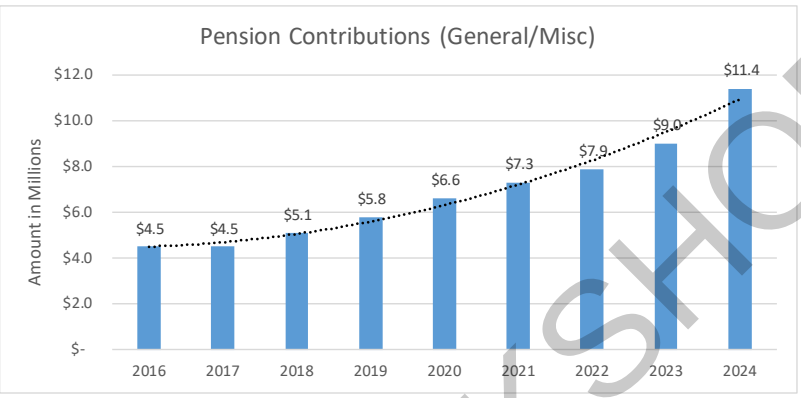
Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

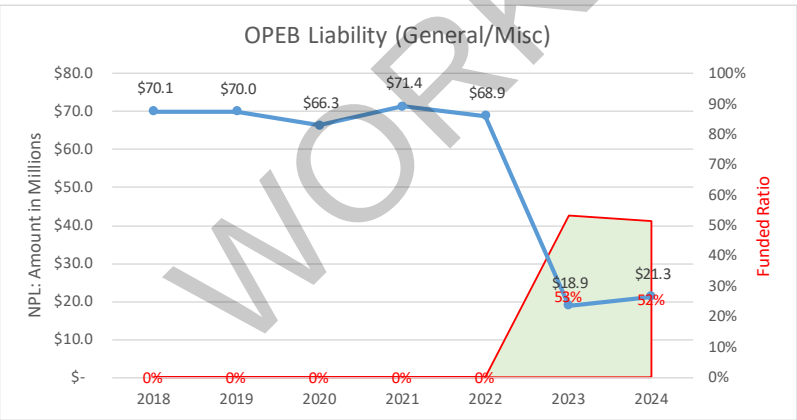
WORKSHOP

City of Fontana: Pension and Other Post-Employment Benefits

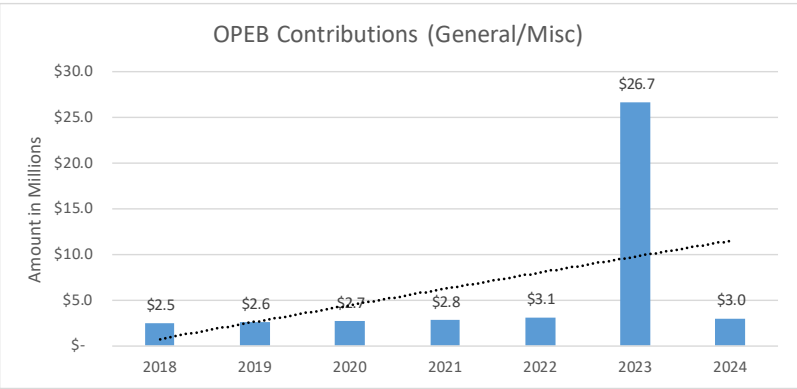


Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules





The City determined it is not practical to restate the Plan's fiduciary net position for the period 2017-2021.



The City determined it is not practical to restate the Plan's fiduciary net position for the period 2017-2021.

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Pension Liability and Contributions

In 2021-22, Council approved the establishment of a Pension Section 115 Trust and the balance of that reserve was budgeted at $11.7 million, according to the FY Biennial 2025/26 - 2026/27 Budget and its current balance is $14.4 million per the City's 2025-26 Third Quarter Budget Status Report . This reserve will be available to offset some PERS rate increases in future years.

D. Capital Outlay and Grant Funding

The City supplements its operational budget with a dedicated seven-year Capital Improvement Budget. Recent major park additions include:

- **Central City Park (2020)**: Developed with a community garden, horseshoe pits, and sports fields connected directly to the regional Pacific Electric Trail. The project received the Award of Excellence for park design from the California Park & Recreation Society.
- **South Fontana Park (FY 2022/23)**: Completed an 18-acre, $4.9 million sports complex featuring four lighted artificial turf fields with multi-sport striping, a fully inclusive ADA-compliant playground, outdoor exercise equipment, and dedicated concession facilities.
- **San Sevaine Trail (FY 2022/23)**: Secured a grant from the State Department of Parks and Recreation's Recreational Trails Program to construct a 1.25-mile paved multi-use trail along the San Sevaine Channel, linking the Pacific Electric Trail to Banyan Street across Fontana and Rancho Cucamonga.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

WORKSHOP

City of Fontana Website Checklist website accessed 12/18/2025 https://www.fontanaca.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link? www.fontana.org	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	

WORKSHOP

Sources:

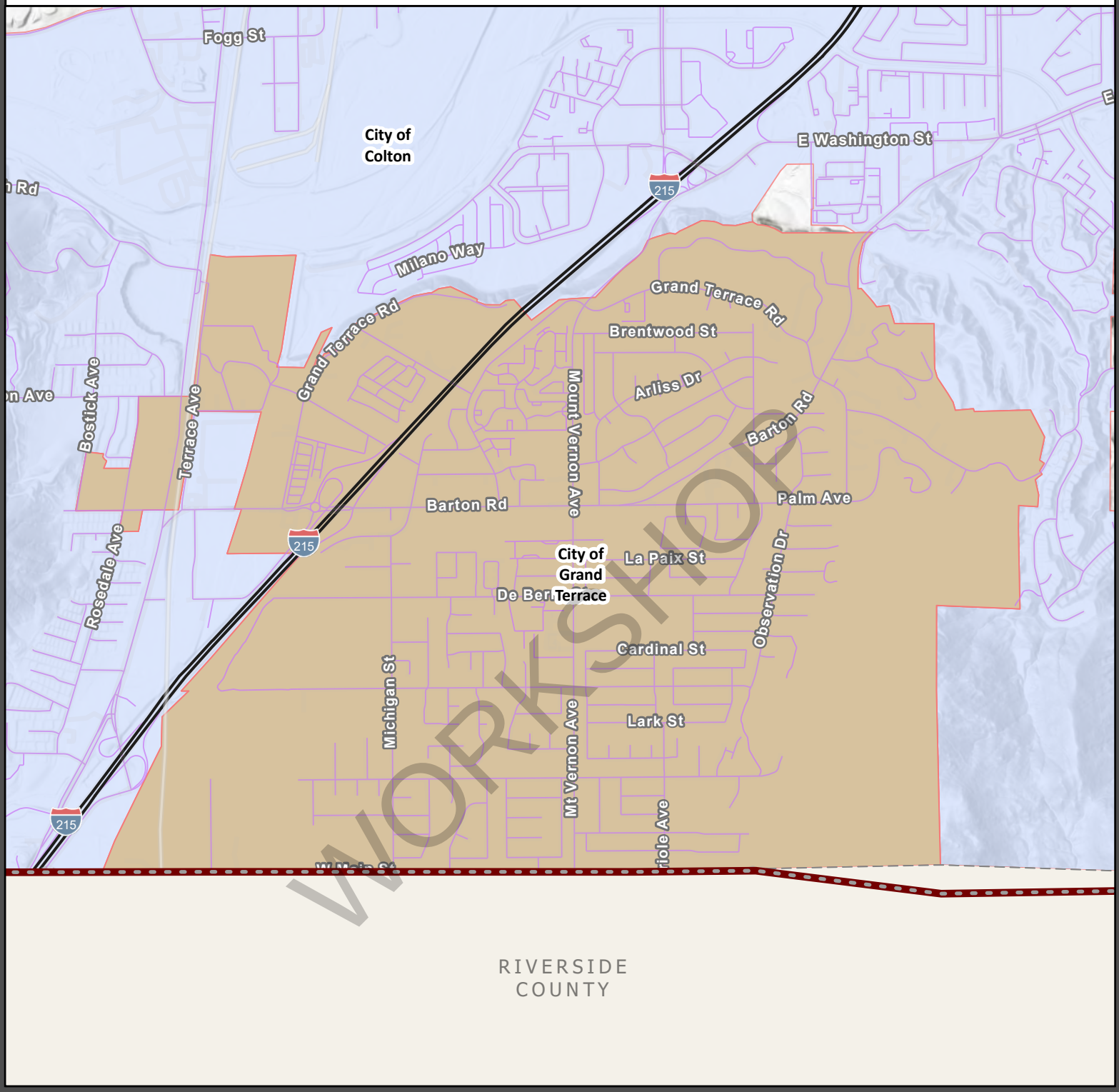
City
Audits
Budgets
General Plan
Questionnaire
Website. https://www.fontanaca.gov/. Accessed 15 April 2026

LAFCO
Fiscal Indicators Program
LAFCO 2906 – Service Review and Sphere of Influence Update for the City of Chino (2002)
LAFCO 3187 – Countywide Service Review for Water (2017)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)
LAFCO 3231 – Countywide Service Review for Fire/ Emergency Medical Services (2020)

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025,
https://www.parksforcalifornia.org/projects/

Workshop Draft

City of Grand Terrace



Principal Act	Government Code Title 4 - §34000			Year Formed	1978	Governance	City Council
Area	3.51 sq. mi	Population (Esri)	13,557	Website	https://www.grandterrace-ca.gov		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.13 0.25 0.5 0.75 1 Miles

N

City of Colton

City of Grand Terrace

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Grand Terrace possesses adequate administrative and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review determines that the financial narrative of Grand Terrace centers on the strain of high public safety costs combined with a large backlog of infrastructure needs, which the current General Fund is challenged to cover without new, dedicated local revenue, while simultaneously keeping pace with the rising cost of emergency public safety contracts.

This service review does not have any specific recommendations for Commission action related to the City of Grand Terrace.

2. Overview and Brief History

Grand Terrace's roots go back to Mexican land grants dating from the period between 1830 and 1840. Mormon settlers came shortly after, arriving in the San Bernardino Valley, during the 1850s. Originally, the area was simply referred to as "the Terrace", but the word "Grand" was added around 1898 due to the scenic views which surround the city. In 1905, Seventh-day Adventists, whose medical university is now located in nearby Loma Linda, settled in the area. At the time colloquially known as "South Colton," Grand Terrace experienced steady growth during the suburbanization of Southern California in the latter half of the 20th century.

The development of the region, called East Riverside or the Grand Terrace-Highgrove area, became viable with the construction of the 22.5-mile Gage Canal. This infrastructure transported water from the Santa Ana River marshlands below the Terrace, rapidly transforming Grand Terrace into a thriving citrus-growing community. Geographically, the city is uniquely nestled between two mountain ridges: Blue Mountain to the east and the La Loma Hills to the west.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1976 In the 1960s and 70s, the Grand Terrace Chamber of Commerce organized the community, which led to the formation of a local governing body in 1976, which was called the Municipal Advisory Council or MAC.

1978 The residents went to the polls to decide the issue of cityhood. The response was an 82% vote for incorporation. On November 30, 1978, the Charter City Council

WORKSHOP

was installed at Terrace Hills Junior High and Grand Terrace officially became the 16th city in San Bernardino County (LAFCO 1772).

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The City's public park and recreation services are administered under the Public Works Department. The municipal network focuses on the upkeep of neighborhood green spaces and specialized facilities, heavily relying on partnerships with non-profit groups and volunteer organizations to drive community programming. Currently, no municipal parks are irrigated with non-potable water.

The City operates a Senior Center which offers arts and crafts, bingo, card games, guitar lessons and health screenings. In addition, the City has several active sports leagues which are supported by all-volunteer groups that maintain youth activities year-round in Grand Terrace.

The Blue Mountain Trail is maintained by the City and provides important access to the local open space and scenic views.

WORKSHOP



Grand Terrace Dog Park

5. Service Delivery Unique to the Agency

A. Joint Use: The City has joint use agreements with the Colton Joint Unified School District and the County of San Bernardino which play an integral part in providing active recreational facilities to City residents.

B. Contracting: Instead of directly running all programs, the City partners with non-profit organizations to provide extensive recreational and educational opportunities.

- The REC Center: The City highlights its partnership with The REC Center (a non-profit organization), which provides a wide variety of recreation, education, and creative arts programs for the community. Programs offered include yoga, music (guitar, piano, band, vocals), fine art, cheer, and Tae Kwon Do.
- Community Leagues: The City supports several active, all-volunteer sports leagues for youth.

C. Senior Services: The City provides facility and maintenance costs to support activities for the social interaction and health of the local senior citizen population. These programs are run by volunteers. Hot lunches are served each weekday to seniors by the Family Services Association. Information and referral services are also provided to the senior citizen population, and meeting areas are provided for various activities such as crafts, bridge, pinochle, and bingo.

6. Master or Strategic Plan

According to the City's General Plan Open Space and Conservation Element (2010), the City anticipates a build-out population of 17,500. Using the City's General Plan policy of providing an average of 5.0 acres of parks and open space for every 1,000 residents, it will require approximately 87.5 acres of park to meet that goal.

All new development within the City is required to pay a Development Impact Fee for parks. This fund accounts for all revenue collected for Park Improvement Fees under the City's Municipal Code. This fund is used for purchasing land and developing and maintaining the City's park system.

In addition, General Plan Policy 4.1.10 states that the "…City will consider the feasibility of utilizing various methodologies and techniques to provide open space for identified future needs. These programs may include…application of Quimby Act to subdivision approvals."

7. Previous Service Reviews

The City's first service review (by agency) and second (countywide wastewater) are available via the links located underneath the agency map on the first page of this profile. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets,

WORKSHOP

capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

The City faces significant and recognized challenges with both parks and recreation service delivery and infrastructure repairs, primarily due to a substantial funding deficit. The City's financial situation has directly resulted in a large backlog of unfunded projects that includes crucial infrastructure and essential park maintenance. Moving forward, Grand Terrace rests on its strongest cash and reserve footing of the decade, positioning it well mitigate its long-term benefit liabilities.

Infrastructure and Repair Challenges

The City of Grand Terrace is struggling to fund necessary repairs and maintenance for its aging infrastructure.

- Massive Unfunded Backlog: The City has identified a significant shortfall of approximately $45 million in unfunded projects and services. This backlog includes essential capital improvements and repairs that are currently being deferred.
- Streets, Sidewalks, and Facilities: The lack of structural funding means maintenance and improvement projects for streets, sidewalks, and city facilities (which would include park amenities and buildings) are continuously delayed, making them more expensive to fix in the future.
- Financial Constraint: The Town's General Fund, at around $8.2 million, is not structurally equipped to cover the rising costs of essential services *and* tackle this multi-million dollar capital improvement deficit. Officials have stated that without additional revenue, these shortfalls will negatively impact the necessary investments in streets, sidewalks, facilities, and parks.

Park and Recreation Service Delivery Challenges

The challenges in service delivery for Parks and Recreation are directly tied to the overall budget constraints and the resulting lack of investment in public spaces.

- Park Maintenance: Funding for parks and recreation maintenance is part of the general infrastructure and public services budget, meaning it is directly impacted by the funding crisis. Without adequate revenue, the ability to keep public spaces, streets, parks, and sidewalks safe and clean is severely strained.

WORKSHOP

- Quality of Life Priority: While the Town prioritizes maintaining these quality of life services (which includes parks and recreation), the reality is that the financial pressures from the high cost of public safety services (Sheriff's and Fire contracts) often "crowd out" the available funds for maintenance.
- Disaster Recovery (Contextual): While not a permanent structural issue, the City has also faced challenges in recovery after major events (like the January 2025 wildfires mentioned in the search data), where departments noted damage at multiple parks and playgrounds requiring immediate and long-term funding for repair and replacement.

Impact of Measure M's Defeat (November 2024)

The defeat of Measure M—a proposed 1% sales tax intended to generate about $1 million annually—directly impacts the City's ability to address these challenges.

- The funds from Measure M were specifically intended to support the preservation of public safety and quality of life services, which would have allowed the City to begin addressing the critical capital needs for infrastructure and parks.
- The rejection of Measure M leaves the $45 million shortfall and the strain on park maintenance unresolved, guaranteeing that improvement projects will continue to be deferred.

In short, Grand Terrace's parks and infrastructure face significant service delivery and repair challenges that stem from a critical lack of dedicated funding, a situation made more difficult by the failure of the recent local sales tax measure.

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General Fund

The City of Grand Terrace's General Fund is the main operating budget for the city, financing day-to-day essential services. The City has a long history of balanced budgets but is facing significant pressure from rising operational costs and a large backlog of unfunded infrastructure projects.

Grand Terrace relies on taxes collected from local economic activity, though the city receives only a small portion of the total sales tax generated within its limits.

- Sales and Use Tax: Historically generating between $800,000 and $1.4 million annually, sales tax revenues experienced an exponential expansion in 2024, surging to $3,679,516 due to heightened regional economic capture.
- Property Taxes: Core property tax receipts from governmental activities more than doubled over the decade, climbing from $2.3 million in 2015 to $4.9 million

in 2024, comfortably offsetting the annual net cost of services. This base will expand further following the March 2022 dissolution of the Community Redevelopment Agency Successor Agency, returning tax increments to the active rolls.

- Services Revenue: This category, which includes various fees for municipal services, is also a major contributor.
- Franchise Fees and Licenses/Permits**:** Fees from utilities and business licenses contribute the remainder of the operating revenue.

Major General Fund Expenditures

The largest portion of the General Fund is allocated to the essential public services that the community prioritizes.

- Public Safety: This includes the contracts for police services (San Bernardino County Sheriff's Department), fire protection, and emergency medical response. The increasing cost of these contracted public safety services is the primary driver of the city's future financial challenges.
- Infrastructure Maintenance: Funds are dedicated to the upkeep of the city's aging infrastructure, including roads, sidewalks, and city facilities.
- Quality of Life Initiatives: This funds services like parks and recreation maintenance, neighborhood improvement projects, and general administrative functions.

Reserve Position and Long-Term Liabilities

- Liquidity Rebound: Grand Terrace has aggressively transformed its cash safety net. After dipping to a dangerously low level of just $5,051 in 2017, the unassigned fund balance experienced a massive rebound, climbing from $571,236 in 2021 to a record high of $5,716,975 by June 30, 2024. This provides an exceptional operational cushion.
- Pension Liabilities: The Net Pension Liability (NPL) remains sensitive to market volatility. Following a market recovery that dropped the NPL to a low of $588,367 in 2023, liabilities returned to historical norms in 2024, standing at $6,098,734 with a stable 77.97% funding ratio.
- OPEB Management: The City carries an outstanding Other Post-Employment Benefit (OPEB) liability of $1,401,835. Because these obligations are handled on

WORKSHOP

a pay-as-you-go framework from the General Fund rather than through a dedicated investment trust, the plan operates with a 0% funding ratio.

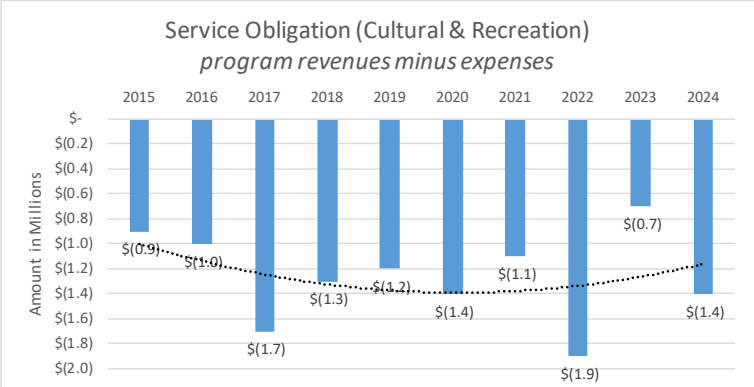
The financial narrative of Grand Terrace centers on the strain of high public safety costs combined with a large backlog of infrastructure needs, which the current General Fund is challenged to cover without new, dedicated local revenue, while simultaneously keeping pace with the rising cost of emergency public safety contracts.

B. Fiscal Indicators

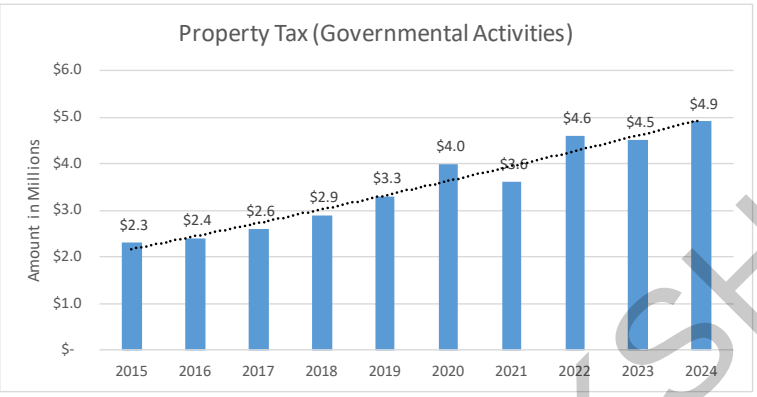
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

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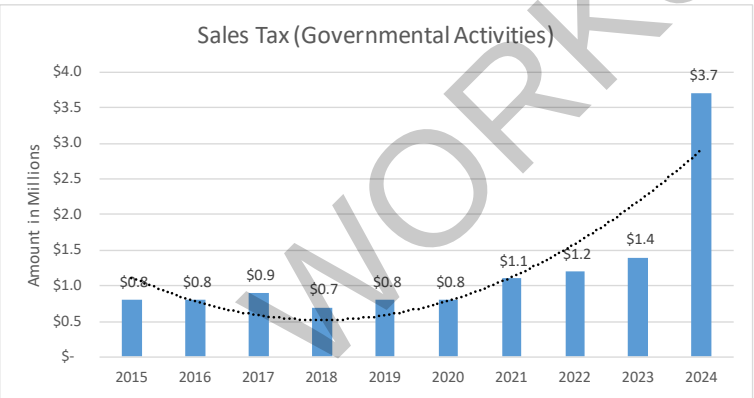
City of Grand Terrace: Funding the Service



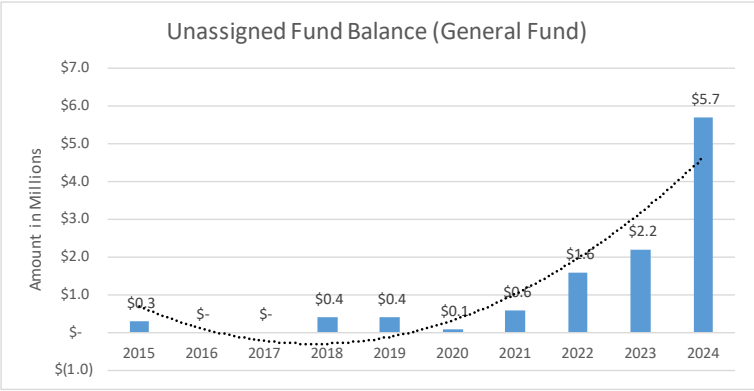
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Activities



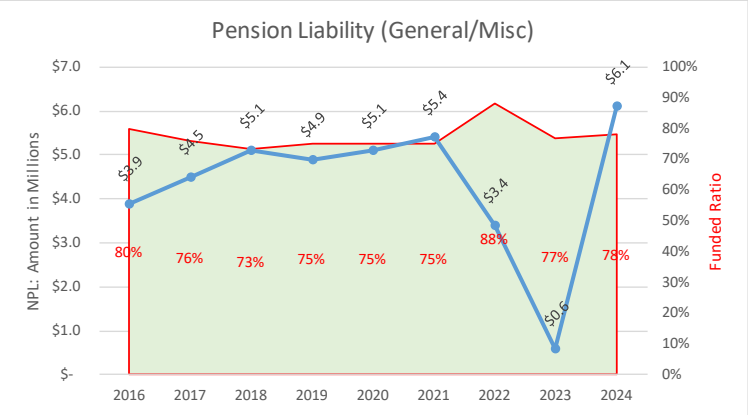
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



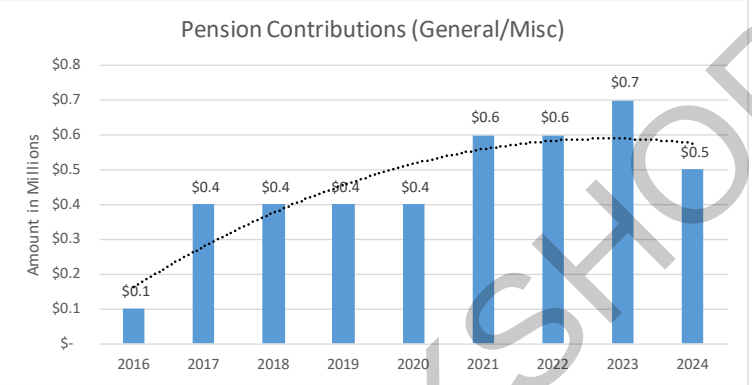
Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

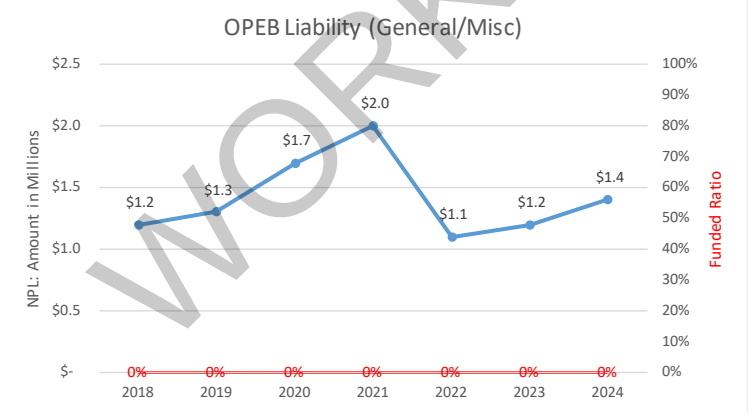
WORKSHOP

City of Grand Terrace: Pension and Other Post-Employment Benefits

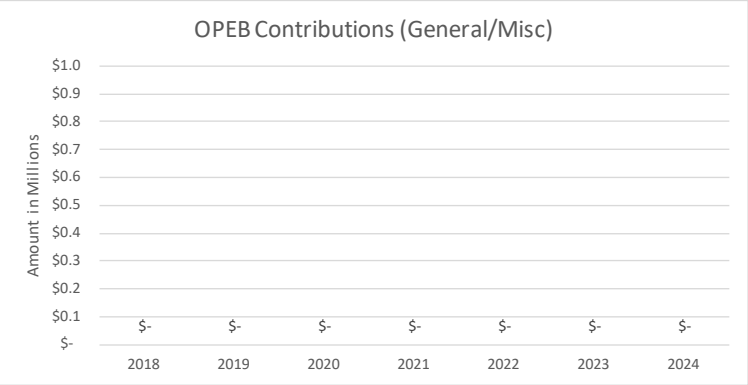


Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules





There are no assets accumulated in a trust that meets the criteria of GASB codification to pay related benefits for the OPEB plan.



There are no assets accumulated in a trust that meets the criteria of GASB codification to pay related benefits for the OPEB plan.

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C. Capital Outlay and Grant Funding

Outside of routine maintenance allocations authorized in the annual budget, recent capital milestones remain modest, highlighted by a $19,000 grant received in 2021 from the State of California Department of Parks and Recreation for neighborhood playground improvements.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

WORKSHOP

City of Grand Terrace Website Checklist website accessed 12/18/2025 https://www.grandterrace-ca.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?		X
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?		X

The following criteria are recommended for agency websites by a number of governance associations and organizations.		
	Yes	***No***
Description of services?	X	
Service area map?		X
City Council schedule?	X	
Budgets (past 3 years)?	X	
Audits (past 3 years)?	X	
List of elected officials and terms of office?	X	
List of key agency staff with contact information?	X	
Meeting agendas/minutes (last six months)?	X	
Notes:		

Sources:

City
Audits
Budgets
General Plan
Questionnaire
Website. https://www.grandterrace-ca.gov/. Accessed 15 January 2026

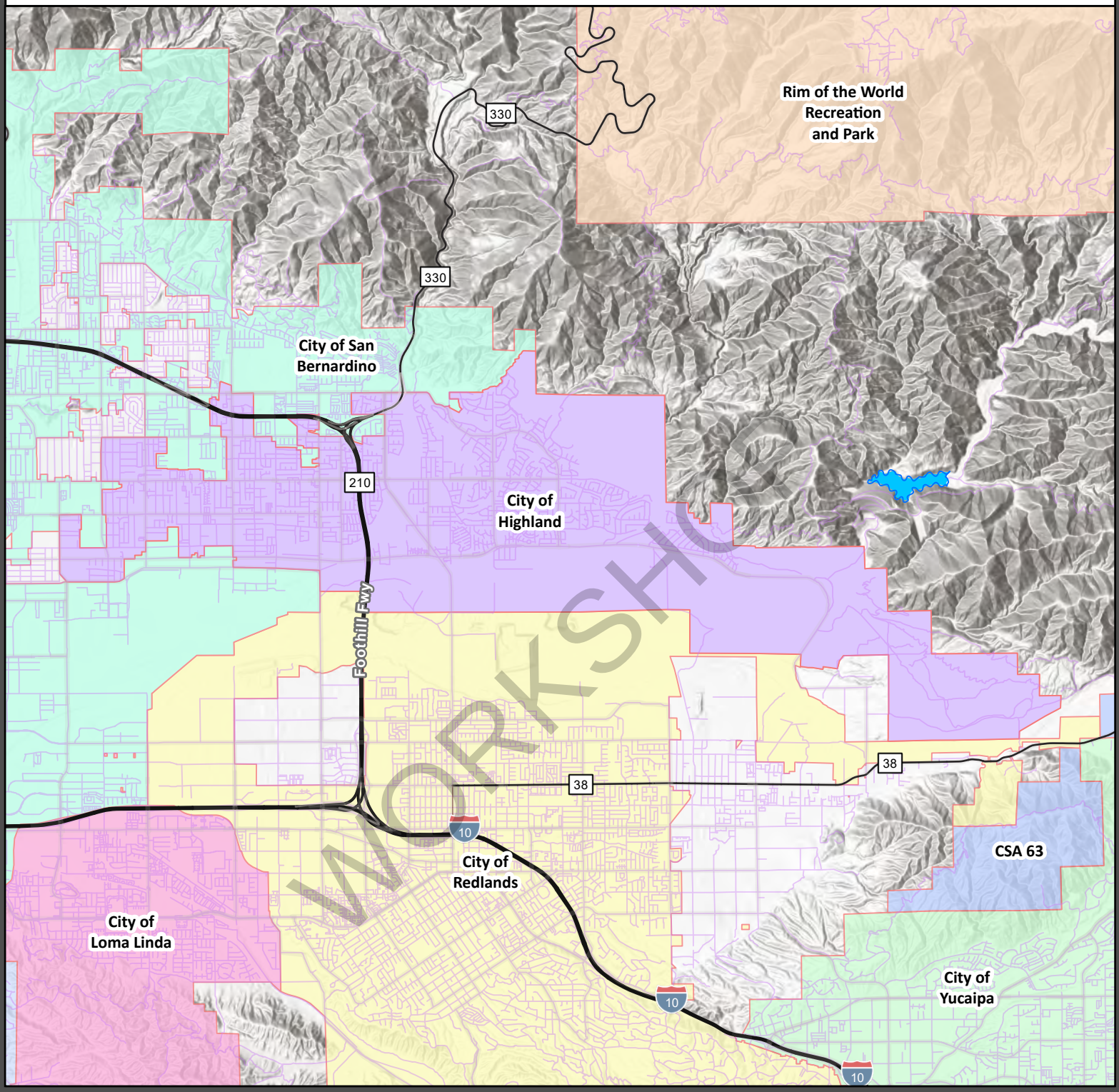
LAFCO
Fiscal Indicators Program
LAFCO 2924 – Service Review and Sphere of Influence Update for the City of Grand Terrace (2003)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025, https://www.parksforcalifornia.org/projects/

WORKSHOP

Workshop Draft

City of Highland



Principal Act	Government Code Title 4 - §34000			Year Formed	1987	Governance	City Council
Area	18.68 sq. mi	Population (Esri)	56,798	Website	https://www.cityofhighland.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

City of Colton
City of Highland
City of Loma Linda
City of Redlands
City of San Bernardino
City of Yucaipa
Rim of the World Recreation and Park
CSA 63
Lakes

100

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Highland possesses adequate administrative and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

The service review concludes that the City is observing a multi-year upward trend in General Fund expenditures (particularly for staffing and public safety contracts) that is beginning to outpace the natural growth of its unrestricted revenue sources. This creates pressure on the General Fund's ability to maintain existing service levels. According to the City, it has over $50 million in unfunded capital projects and deficits are projected to begin in FY 2027/28 and grow rapidly.

This service review does not have any specific recommendations for Commission action related to the City of Highland.

2. Overview and Brief History

Spanish explorers first traveled through the Highland area in 1772, with permanent settlements established as early as 1856. Henry Rabel, who emigrated from Germany in 1845, played a critical role in early development by constructing a small hotel and bathhouses to capitalize on the region's natural hot springs. Known to the indigenous Serrano people for their therapeutic benefits, these springs were part of the historic Rancho Agua Caliente, which extended from the Santa Ana River northward to the mountains.

Between 1883 and 1888, the construction of the North Fork Water Ditch brought vital irrigation water to the region, enabling growers to establish extensive citrus groves. Local population and commerce expanded dramatically following the arrival of the Santa Fe Railroad in 1881, which allowed regional orange and lemon packing facilities to prosper. Geographically, Highland is situated four miles east of San Bernardino and sixteen miles northeast of Riverside, bisected by the Interstate 210 freeway and flanked by the San Bernardino and San Gabriel Mountains.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1983 The Highland Chamber of Commerce applied to incorporate Highland. The LAFCO Commission denied the application due to lack of viability and sustainability. (LAFCO 2220)

1987 The City of Highland formed in 1987 as a general law city following LAFCO approval and subsequent vote of the electorate. Today, the City is the

WORKSHOP

responsible entity for local park and recreation services within its boundaries. (LAFCO 2425)

The City is classified as a "contract city", defined by the State of California as a city that contracts with another agency or private organization to provide various governmental services.[1] For example, the City is responsible for law enforcement, but chooses to contract with the County Sheriff's Department for such services.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The City administers public recreational services through its Community Development Department, offering specialized programs to assist youth, seniors, and families. General maintenance of the city's parks, facilities, streetscapes, and urban canopy is managed by the Public Works division in coordination with Community Services. Highland's park system encompasses seven distinct facilities totaling 37.25 acres, highlighted by a dedicated sports field complex and a centralized community center.

- Aurantia Park is approximately ten acres in size and contains picnic facilities including a children's play structure, a large parking lot, a public restroom, an orange grove, two large, fenced dog play areas, and a walking trail system with an historic bridge that was relocated from Greenspot Road over Plunge Creek. It also has four ball fields that are used by Central Little League.

- Highland Community Park is approximately 20 acres in size with four lighted baseball fields, a soccer/sport field, playground, picnic tables, restrooms, and a snack bar. The adjacent community center and library buildings share the parking lot with the park.

Additionally, Memorial Park is located next to the Police Station on Base Line and has an eternal flame and pond to memorialize the men and women who served our country in the military and public safety.

The City provides bike trails, hiking trails, a gym, and an aquatic center to help meet resident recreational needs. The City of Highland Community Trails Committee is a five-member appointed board responsible for recommending improvements to the existing

[1] Such cities provide many of the basic services (i.e., law enforcement, fire protection, engineering, libraries, and park) through contracts with outside entities with the contract specifying the levels of service to be provided and the financial compensation for the service. Most cities in California which incorporated after Proposition 13 did so as contract cities as a cost savings measure.

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trail system and coordinating the City's Annual Trails Day Event. Currently, the City contracts with the local YMCA to operate recreational and fitness programs at the Highland Community Center located within the Highland Community Park facility.

5. Service Delivery Unique to the Agency

A. Grocery Delivery Program: A specialized social-recreational initiative designed to assist the local senior population. The program fully funds annual memberships to Instacart Express, eliminating home delivery fees so seniors can bypass grocery lines and maintain health protocols.

B. YMCA Programs: To optimize delivery, the City contracts directly with the local YMCA to operate fitness, recreational, and team sports programs at the Highland Community Center. Courses are structured for youth and adults, spanning gymnastics, day camps, martial arts, dance, and indoor basketball or volleyball leagues.

C. Parks Maintenance District and Trails District: Specialized assessment zones fund the upkeep of regional open spaces. Properties within the Parks Maintenance District fund the joint upkeep of Canyon Oaks, Cunningham, Oak Creek, and Seeley Parks via City crews and private landscape contractors. Dedicated Trails Districts are funded via targeted property assessments to expand, repair, and maintain multi-use trails for citizens, bicycles, and equestrian users.

D. Joint Use Agreement: The City has an agreement for a park and that is with the Redland School District for the use of the Beattie Middle School fields.

6. Master or Strategic Plan

The City adopted a General Plan Conservation and Open Space Element in 2006. This includes a Parks and Recreation component, which includes policies and programs addressing, among other issues, park adequacy, design, and meeting the diversity of recreational needs among the Highland population. Currently, the City does not have a Parks Master Plan.

In Highland, the City's adopted standard for provision of parks (referenced in both the General Plan and Municipal Code) establishes a ratio of 2.5 acres of parkland per 1,000 residents. This ratio consists of two acres of developed, active park acreage (e.g., neighborhood and community recreational facilities) and one-half acre of undeveloped natural parkland. The City has adopted ordinances under the Quimby Act requiring developers to set aside land, donate conservation easements or pay fees for park improvements.

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7. Previous Service Reviews

The City's first service review (by agency) and second (countywide fire and emergency response) are available via the links located underneath the agency map on the first page of this profile. The previous service review did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

Highland is mainly a residential community and as a result, the City's highest revenue source is property taxes. The City has a light industrial and manufacturing area in town with many small retail shops and three large plazas. These plazas supply the City with jobs and sales tax revenues. This light manufacturing and industrial base add to a stable unemployment rate in Highland.

The City of Highland's General Fund is the main operating fund, responsible for financing core municipal services. While the city aims for a balanced budget, it is facing financial pressure due to rising operational costs and the need for significant capital investment. The General Fund is relatively small, with recent total expenditures and revenues budgeted in the range of $13 million to $14 million annually. The City's "service obligation" for parks and recreation—the net cost of providing services after subtracting program-specific charges and grants—has significantly improved over the last decade. However, overall, costs are rising faster than revenues, particularly for public safety contracts and infrastructure and capital needs. According to the City, it has over $50 million in unfunded capital projects and deficits are projected to begin in FY 2027/28 and grow rapidly. Note that the deficits do not include any additional public safety needs or unfunded infrastructure projects.

Major General Fund Revenue Sources

Highland's General Fund relies on a mix of local taxes, with Sales Tax being a critical component.

- Sales and Use Tax: Representing a critical component of discretionary operations, sales tax collections experienced a steady upward trajectory,

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climbing from $1.68 million in 2015 to a record high of $4.06 million in 2023, before moderating slightly to $3.85 million in 2024.

- Property Taxes: Property tax receipts more than doubled over a ten-year tracking period, increasing from $8.57 million in 2015 to $18.20 million in 2024, providing a highly stable operational foundation.
- Utility Franchise Taxes & User Fees: Fees collected from utilities and for various services contribute the remaining portion of the operating revenue.

Major General Fund Expenditures

The overwhelming majority of the General Fund is spent on Public Safety and essential operations.

- Public Safety: This is the largest expenditure area, covering the costs for Police Services (contracted through the San Bernardino County Sheriff's Department) and Fire/EMS services (contracted through CalFire). The estimated costs for the five-year period of 2025 through 2030 for law enforcement services is $102 million and for fire protection services is $47 million.
- General Operations: This includes funding for the core administrative functions (City Manager, Finance, etc.), Parks and Trails maintenance, Streets maintenance, and the Library.
- Transfers to Reserves: Highland prioritizes transferring funds to reserves for budget stabilization and for future needs/deferred projects, such as major equipment replacement and infrastructure improvements.

Fiscal Challenges

Despite conservative budgeting, the City faces key financial pressures:

- Structural Pressure: The City is observing a multi-year upward trend in General Fund expenditures (particularly for staffing and public safety contracts) that is beginning to outpace the natural growth of its unrestricted revenue sources. This creates pressure on the General Fund's ability to maintain existing service levels.
- Capital Needs: The City often engages in aggressive budgeting to allow for large equipment purchases and infrastructure projects (roads, utilities, parks). This necessitates drawing on General Fund reserves or capital funds, often creating a temporary budgeted deficit to address critical one-time needs.
- Revenue Vulnerability: Unrestricted revenues, which are vital for funding day-to-day operations like police and street maintenance, are vulnerable to external

WORKSHOP

economic factors and state-level policy decisions. However, Highland's structural tax surpluses have allowed the City to aggressively build and reinforce its primary fiscal safety net:

- Reserve Expansion: Robust structural tax surpluses have allowed Highland to aggressively fortify its primary fiscal safety net. After dipping to a low of $1.11 million in 2016, the City's unassigned fund balance expanded dramatically to finish at $5.27 million at the close of fiscal year 2024.

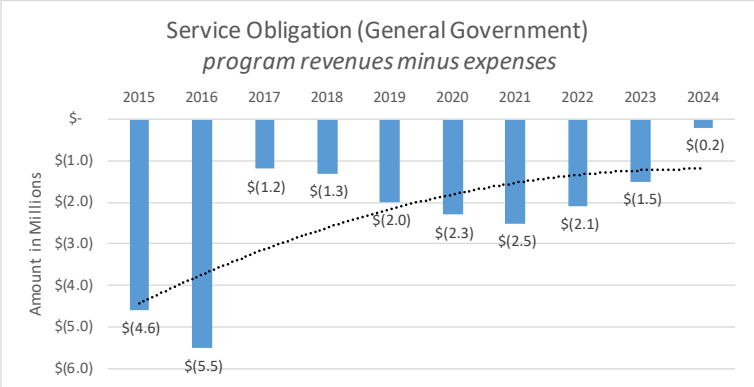
- Fiscal Cushion: This $5.27 million unassigned reserve provides the City with fiscal cushion, representing approximately 22 times the net annual service deficit recorded across municipal activities in 2024.

B. Fiscal Indicators

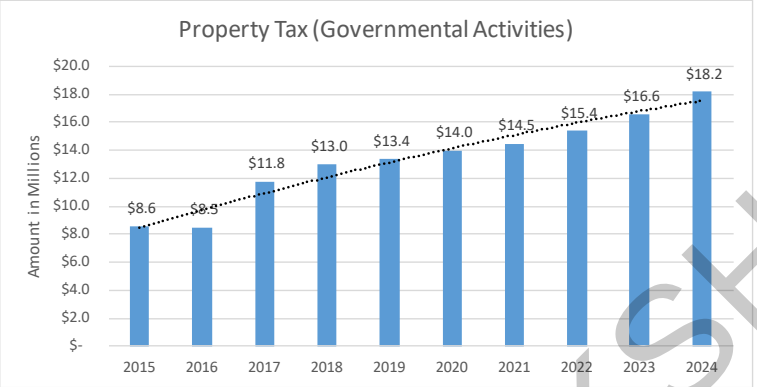
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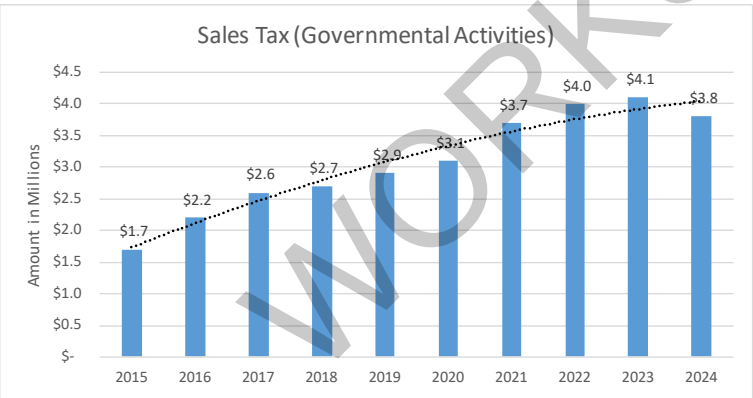
City of Highland: Funding the Service



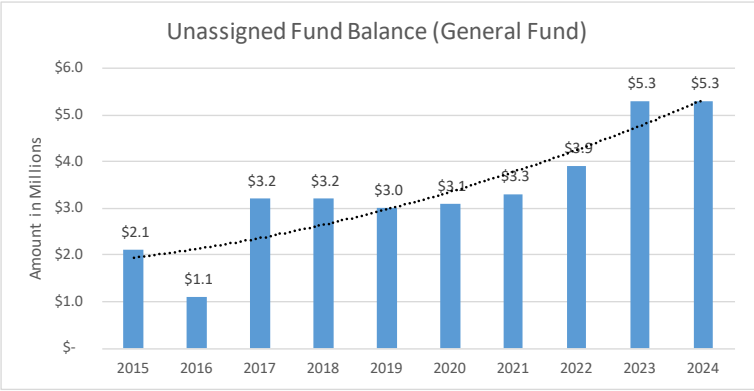
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source: Statement of Activities



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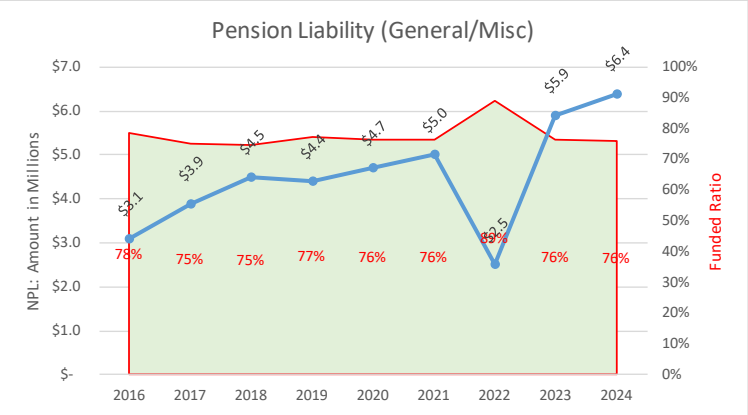
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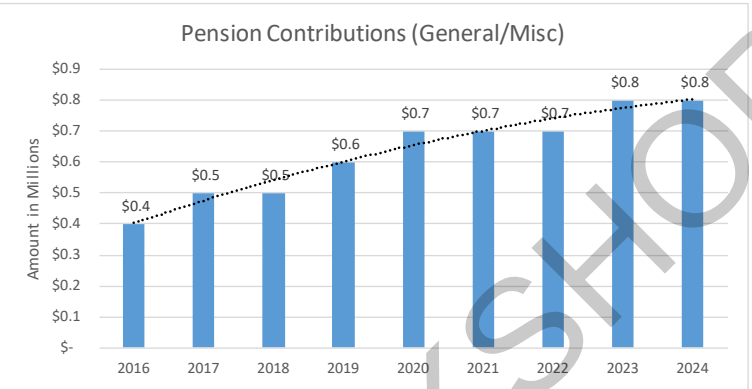
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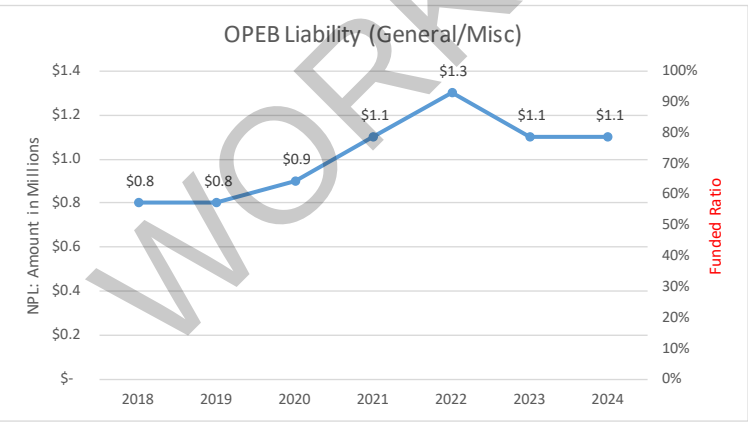
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City of Highland: Pension and Other Post-Employment Benefits

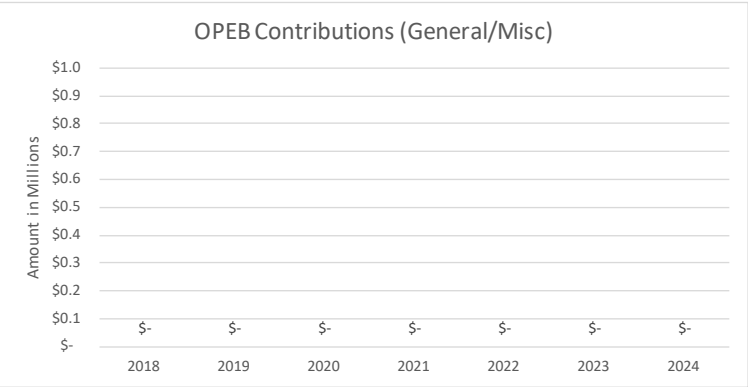


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sources: Pension and OPEB Schedules





No assets are accumulated in a trust that meets the criteria in GASBS NO. 75, paragraph 4, to pay related benefits.



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Pension Liability and Contributions

While short-term liquidity and operations are highly secure, the City's long-term balance sheet requires ongoing monitoring due to standard retirement market fluctuations:

- Net Pension Liability: In alignment with regional municipal trends, Highland's Net Pension Liability (NPL) is subject to retirement market fluctuations. Following an exceptional investment year that temporarily reduced the liability to $2.52 million in 2022, outstanding liabilities returned to baseline norms in 2024, standing at $6.35 million with a stable 75.88% funding ratio

- OPEB Management: The City carries an outstanding liability of $1.11 million for Other Post-Employment Benefits (OPEB) as of 2024. Because the City has accumulated zero assets in a dedicated pre-funding investment trust, this plan operates with a 0% funding ratio, meaning retirement medical distributions are fulfilled entirely on a pay-as-you-go basis from the General Fund.

C. Capital Outlay and Grant Funding

Since its incorporation, Highland has adhered to a strict "pay-as-you-go" capital financing philosophy. The General Fund carries zero bonded debt, and capital projects are funded directly using cash reserves accumulated over multiple fiscal cycles. Recent capital and grant milestones include:

- Recreational Trails Grant (2023): The California Department of Parks and Recreation awarded the City a $1,560,000 grant through its Recreational Trails Program. These funds are legally restricted to constructing two miles of new trail, installing interpretive signage, developing an outdoor education presentation arena, creating culvert canyon crossings, and engineering a new trailhead parking lot.

- Trail Renovation: The same state grant successfully funded the complete physical renovation of 10,450 linear feet of existing municipal trail infrastructure.

- Active Planning: The City is currently utilizing its reserve funds to advance the design and engineering of the multi-phase *Natural Parkland Trail Project*.

The City identifies that there is currently five acres of active parkland in the process of being constructed or will be completed in the next two years.

WORKSHOP

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

City of Highland Website Checklist website accessed 12/22/2025 https://www.highlandca.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?		X
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	x	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

WORKSHOP

Sources:

City
Audits
Budgets
General Plan
Park and Recreation Summary
Questionnaire
Website. https://www.highlandca.gov/. Accessed 13 February 2026

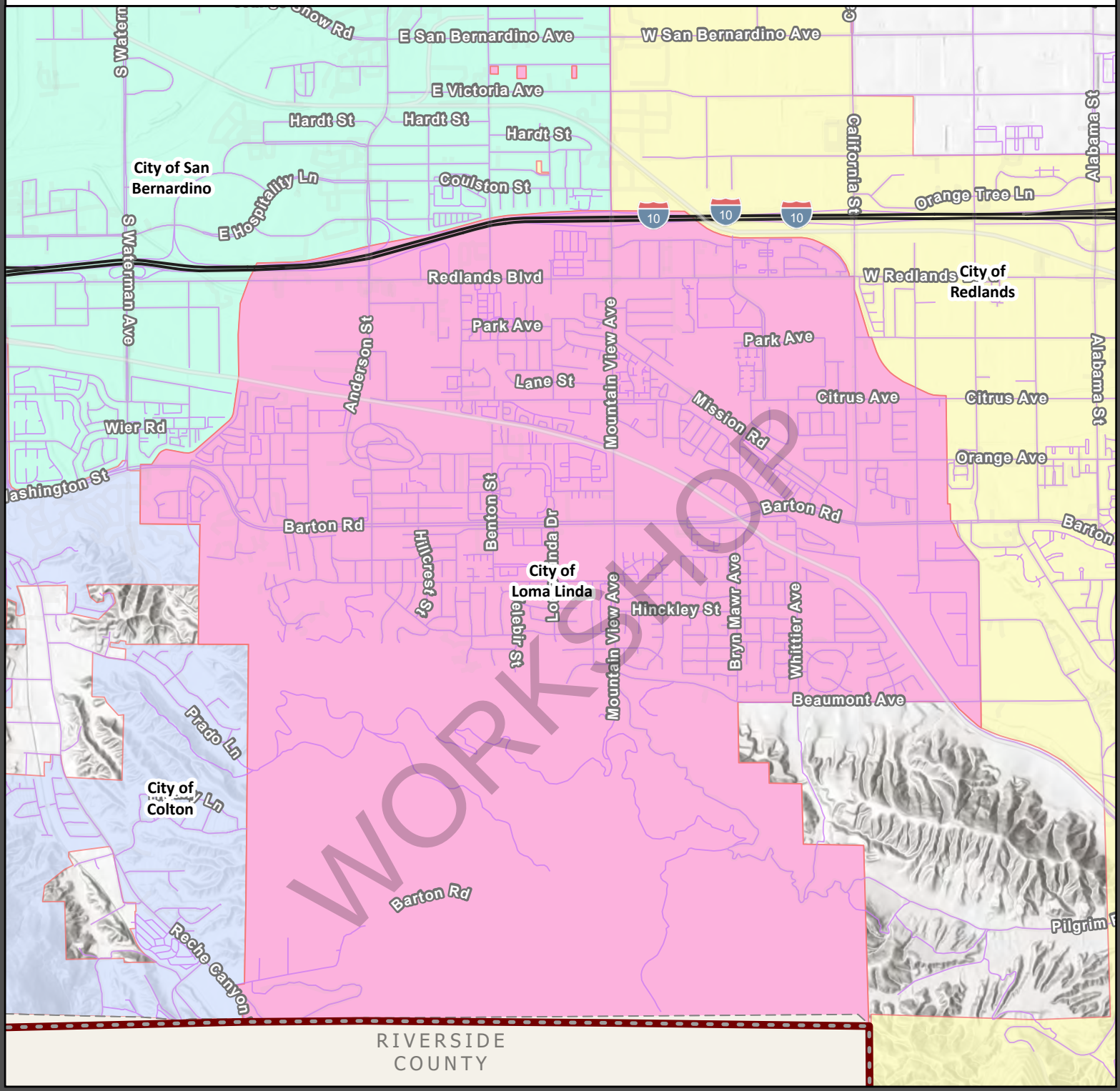
LAFCO
Fiscal Indicators Program
LAFCO 2927 – Service Review and Sphere of Influence Update for the City of Highland (2004)
LAFCO 3231 – Countywide Service Review for Fire/ Emergency Medical Services/Dispatch (2020)

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025, https://www.parksforcalifornia.org/projects/

WORKSHOP

Workshop Draft

City of Loma Linda



Principal Act	Government Code Title 4 - §34000			Year Formed	1970	Governance	City Council
Area	8.95 sq. mi	Population (Esri)	25,793	Website	https://www.lomalinda-ca.gov		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.2 0.4 0.8 1.2 1.6 Miles

N

City of Colton
City of Loma Linda
City of Redlands
City of San Bernardino

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Loma Linda possesses adequate administrative, financial, and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the City of Loma Linda.

2. Overview and Brief History

In the late 1800s railroad companies encouraged development of tourist hotels along their railroad lines. Loma Linda had its origins as a hotel development known as Mound City. Mound City developers built cottages, shops, and the Mound City Hotel. Unfortunately, the project failed. In the late 1890s, a group of Los Angeles businessmen and physicians purchased the hotel and reopened it as a health resort and convalescent home called Loma Linda ("Beautiful Hill").

In 1905, the Seventh-Day Adventist Church purchased the Loma Linda Resort Hotel and converted it into the Loma Linda Sanitarium. The Sanitarium eventually became a full-service medical facility and medical college, the forerunners of Loma Linda University and Medical Center. The City of Loma Linda incorporated in 1970 and has a long history of being a health-conscious community. In 1993, Loma Linda became the first "smoke free" city in San Bernardino County. The City is bordered on the north by the City of San Bernardino, on the east by Redlands, on the west by Colton, and on the south by Riverside County.

The City is classified as a "contract city", defined by the State of California as a city that contracts with another agency or private organization to provide various governmental services.[1] For example, the City is responsible for law enforcement, but chooses to contract with the County Sheriff's Department for such services.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1970 LAFCO and the voters approve the incorporation of the City of Loma Linda.

2020 The approval of LAFCO 3239 added approximately 640 additional acres to the City's South Hills Preserve under City jurisdiction. The area is generally located south of Beaumont Avenue, west of Whitter Avenue, north of the county line,

[1] Such cities provide many of the basic services (i.e., law enforcement, fire protection, engineering, libraries, and park) through contracts with outside entities with the contract specifying the levels of service to be provided and the financial compensation for the service. Most cities in California which incorporated after Proposition 13 did so as contract cities as a cost savings measure.

WORKSHOP

and east of Mountain View Avenue. Now totaling 850 acres, the Preserve area provides a significant recreational amenity to the City and is used for passive recreational activities, including trails for pedestrian and bicycle use.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

Municipal park maintenance is provided through the City's Public Works Department/Facilities Division, while long-range planning and oversight are guided by the citizen-appointed Parks, Recreation & Beautification Committee. The city's parks offer a variety of active uses, including lighted baseball diamonds, basketball courts, volleyball courts, youth playgrounds, and a dog park. The City also maintains specialized biking trails, hiking trails, a community center, and a community garden Key parks include:

- Hulda Crooks Park: A large park (19.6 acres) featuring a lighted walking track, two lighted tennis courts, a basketball court, and a dog park with separate areas for small and large dogs.
- Leonard Bailey Park: Features a 9.2-acre space with a lighted walking track, a baseball field (reservable), a soccer field (reservable), and playground equipment.
- Elmer Digneo Park: A 4.0-acre park featuring a Pickleball Court, a half basketball court, and playground equipment.

5. Service Delivery Unique to the Agency

A. South Hills Preserve: The approval of LAFCO 3239 on July 15, 2020 added approximately 640 additional acres to the City's South Hills Preserve under City jurisdiction. The area is generally located south of Beaumont Avenue, west of Whitter Avenue, north of the county line, and east of Mountain View Avenue. Now totaling 850 acres, the Preserve area provides a significant recreational amenity to the City and is used for passive recreational activities, including unmaintained trails for pedestrian and bicycle use.

B. Joint Use: The City maintains active joint-use agreements with local school districts and the San Bernardino County Flood Control District to utilize school sites and drainage easements for public park and trail access.

C. Irrigation: The City irrigates Hulda Crooks Park with non-potable water.

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6. Master or Strategic Plan

The City does not have an adopted master plan for park and recreation. Although, the City's General Plan Public Services and Facilities Element (2009) indicates that the City has a goal of providing five acres of parkland per 1,000 residents. The City has adopted ordinances under the Quimby Act requiring developers to set aside land, donate conservation easements and/or pay fees for park improvements.

7. Previous Service Reviews

This City's first service review (by agency), second (countywide water), third (wastewater), and fourth (countywide fire and emergency response) are available via the links located underneath the agency map on the first page of this profile section. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

General Fund Pressures and Voters Decisions

Loma Linda operates with a conservative budgeting strategy, but its financial condition is currently marked by an explicit need for additional revenue.

- Tight Margins: For Fiscal Year 2024/25, General Fund revenues were projected at approximately $28.6 million against expenditures of around $29.2 million, resulting in a narrow operational margin and structural imbalances.
- Economic Anchor: As the city's largest economic and employment center, the Loma Linda University Health system heavily drives the local economy and sales tax base, though the medical institution itself is a tax-exempt entity.
- Fiscal Emergency Declaration: In 2024, the City Council adopted a formal resolution declaring a fiscal emergency, highlighting that current revenues are insufficient to sustain essential municipal services and address deferred infrastructure needs.

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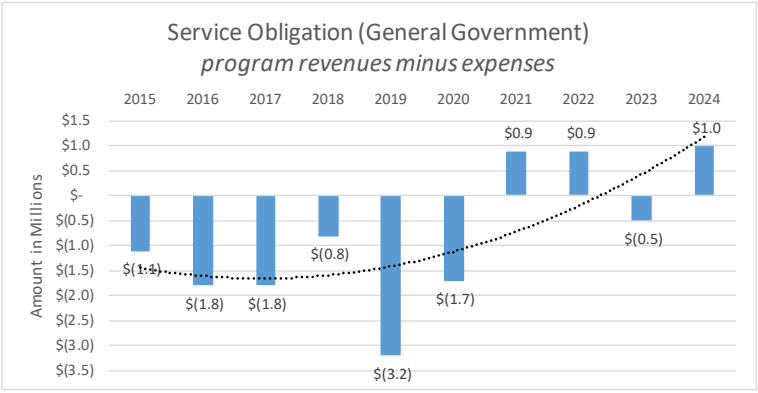
- Measure Defeat: Following this declaration, the City Council placed the "City of Loma Linda Essential Services Measure" on the June 2, 2026, ballot. This proposed local transactions and use (sales) tax was designed to generate dedicated revenue to cover rising Police and Fire/EMS contract costs. However, the measure was defeated by voters, leaving the structural funding gap unresolved and complicating future service delivery.

B. Fiscal Indicators

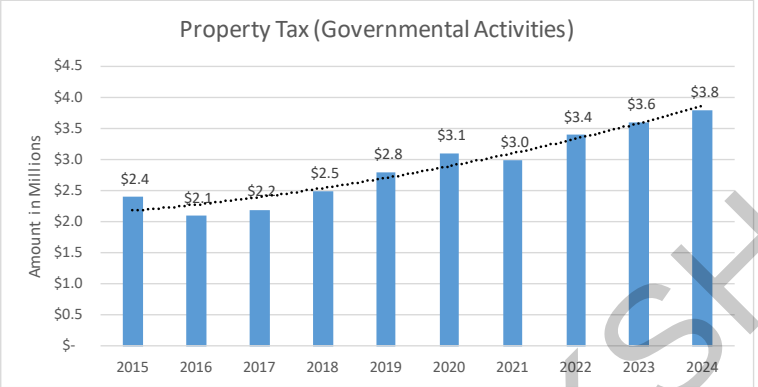
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

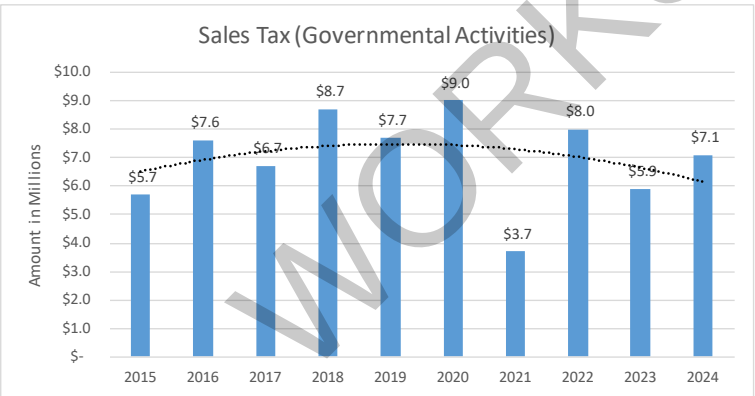
City of Loma Linda: Funding the Service



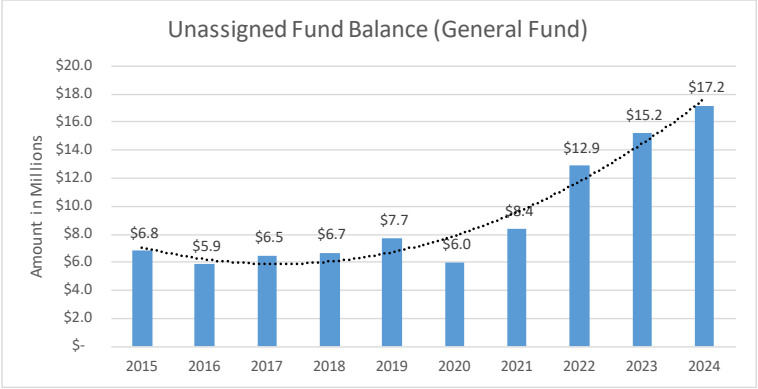
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Activities



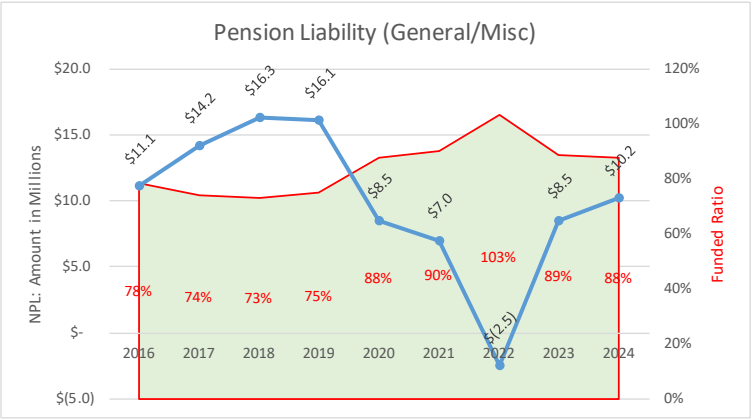
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



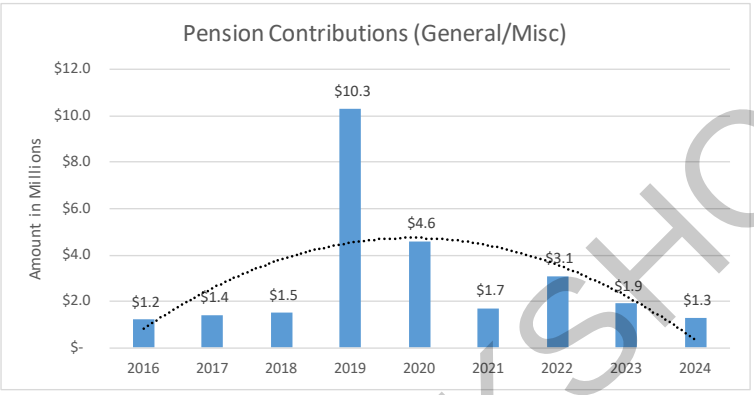
Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

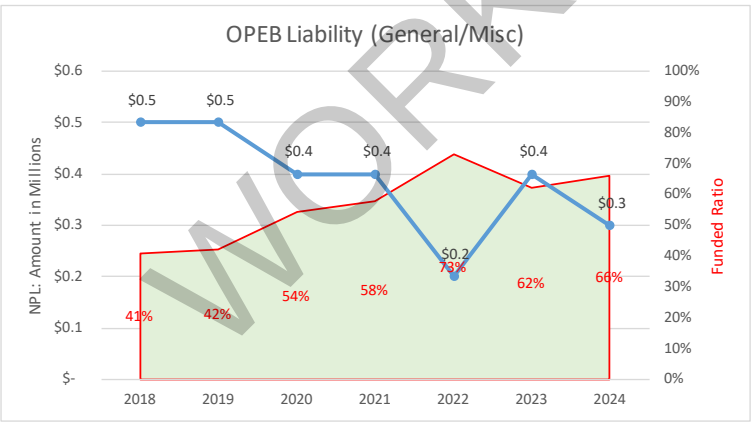
WORKSHOP

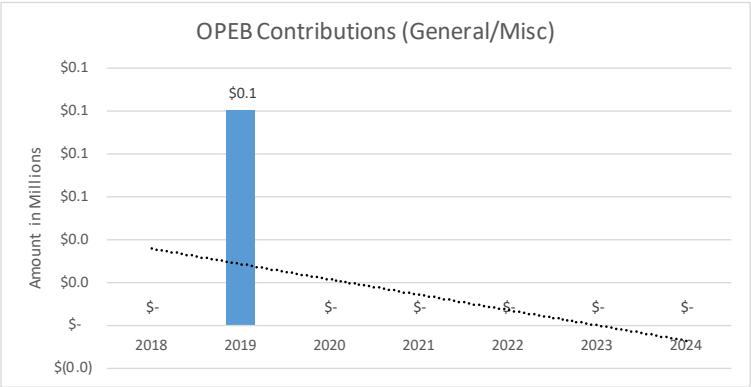
City of Loma Linda: Pension and Other Post-Employment Benefits



Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules







WORKSHOP

Pension Liability and Contributions

The City reduced its CalPERS liability by buying down the debt to make the liability more manageable. This buy down of the liability creates less uncertainty in future years and increases Loma Linda sustainability for the future. The City Council approved $6,593,000 in 2019 and $2,000,000 in 2020 of general fund reserves to be used to pay down the pension unfunded actuarial liability (UAL) for miscellaneous and safety employees.

Additionally, the City Council approved the use of fund reserves to pay down the pension unfunded actuarial liability (UAL) for miscellaneous employees in the Water fund ($1,395,000 in 2019 and $423,176 in 2020) and in the sewer fund ($512,000 in 2019 and $155,316 in 2020). The buy down of retirement liability was funded in a large part by Loma Linda reserves. That left Loma Linda reserves at a decade low amount, which have somewhat rebounded.

C. Capital Outlay and Grant Funding

Recent improvements include:

- New pickleball courts at Leonard Bailey Park
- Various projects for the Art in Public Places



Pickle Ball Courts at Bailey Park

WORKSHOP

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

City of Loma Linda Website Checklist website accessed 12/22/2025 https://www.lomalinda-ca.gov			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?		x
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?			X
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?			X

WORKSHOP

Sources:

City

Audits
Budgets
General Plan
Questionnaire
Website. https://www.lomalinda-ca.gov. Accessed 1 March 2026

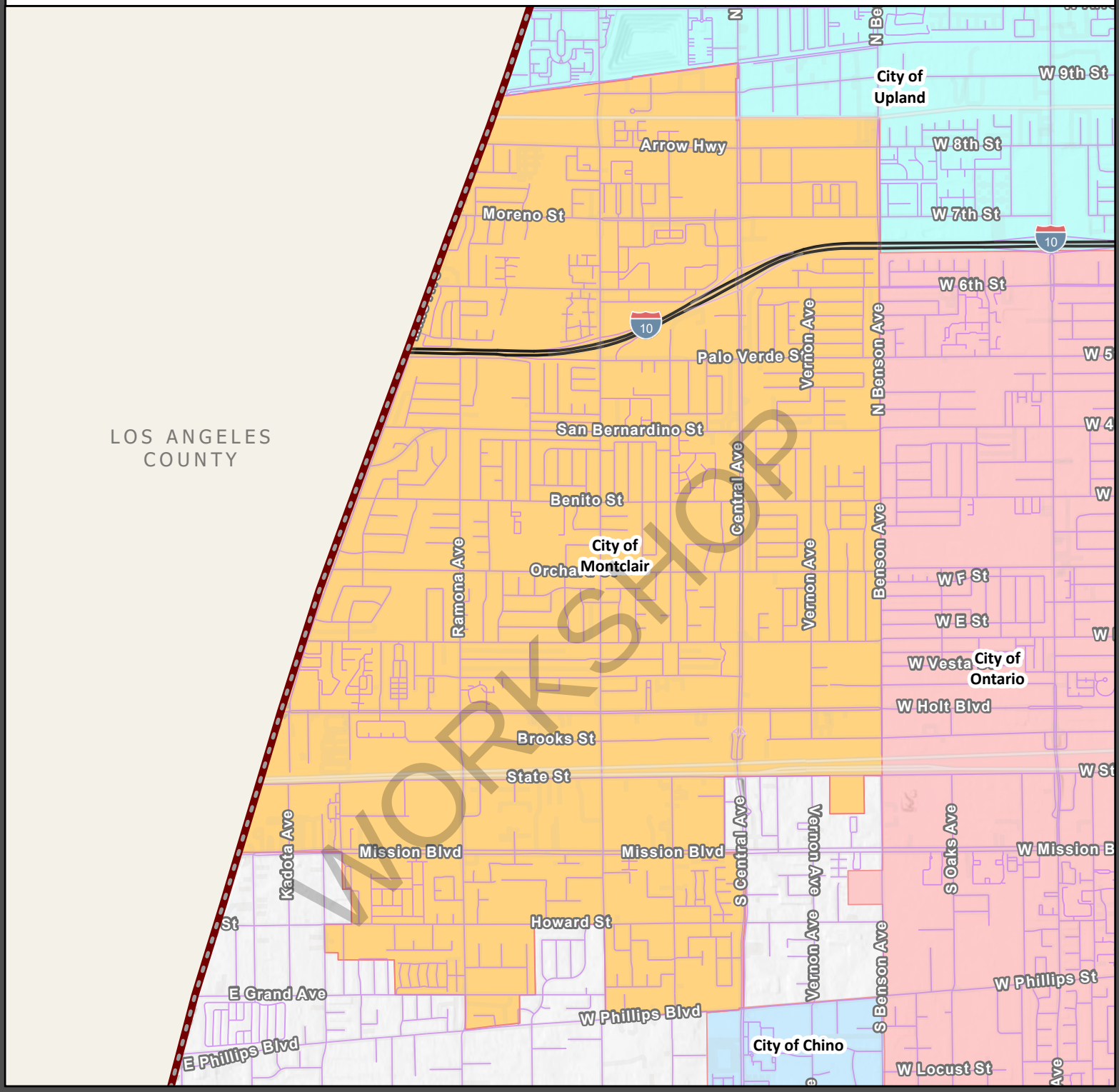
LAFCO

Fiscal Indicators Program
LAFCO 2928 – Service Review and Sphere of Influence Update for the City of Loma Linda (2004)
LAFCO 3187 – Countywide Service Review for Water (2017)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)
LAFCO 3231 - Countywide Service Review for Fire and Emergency Response (2020)

WORKSHOP

Workshop Draft

City of Montclair



Principal Act	Government Code Title 4 - §34000			Year Formed	1956	Governance	City Council
Area	5.54 sq. mi	Population (Esri)	37,023	Website	https://www.cityofmontclair.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.17 0.35 0.7 1.05 1.4 Miles

N

City of Chino
City of Montclair
City of Ontario
City of Upland

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Montclair possesses adequate administrative, financial, and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the City of Montclair.

2. Overview and Brief History

The following is taken and summarized from the City's 2026 Budget:

> The Serrano people were the earliest known inhabitants of the land that is now Montclair. The area served as a point along the Old Spanish Trail, an early trade route linking Santa Fe, New Mexico with Pueblo de los Angelos (Los Angeles). Following the Mexican-American War, competing routes blazed by America's Army of the West effectively ended use of the trail.
>
> In 1897, Mrs. Edward Fraser was instrumental in founding "The Township of Marquette," giving the area its first modern name. This signaled the beginning of land development and the formation of a viable community. In the early 1900s, Emil Firth, a Los Angeles land developer, named a 1,000-acre land tract (the future site of the City of Montclair) "Monte Vista." All the tracts were laid out in 10-, 20-, and 40-acre lots with special financing terms to entice the planting of orchards and construction of homes. Settlers moved in shortly after the tract opened in 1907, and citrus trees became a viable industry.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1956 The Monte Vista Land Tract experienced a population boom after World War II. As the population grew, residents opposed to annexation by a neighboring city formed the Monte Vista Improvement Association with the objective of incorporating the Monte Vista Land Tract. Residents were asked to vote on the incorporation proposal in the 1956 election. Incorporation of the City of Monte Vista was approved by a vote of 682 to 455.

1958 During the City's first years of operation, the federal government refused to open a post office in the community because a town with the same name already existed in Northern California. On April 8, 1958, the citizens of the City of Monte Vista rectified the problem by voting to change the town's name to "Montclair."

WORKSHOP

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The City of Montclair's Parks and Recreation programming is managed by the Human Services Department, which takes a broad approach, integrating traditional parks and recreational programming with essential social and health services for all ages. Park and facility maintenance is handled by the Public Works Department's Parks and Facilities Division. The Human Services Department coordinates park and facility rentals, including reservations for picnic tables and approved inflatable playground equipment at designated parks. Montclair maintains a park system covering over 76 acres across 11 city parks (owned and leased parkland). The facilities range from large community parks to small neighborhood green spaces.

- Alma Hofman Park (a.k.a. Shark Park): This is the most prominent park, serving as a major community hub. Includes a Skate Park, two tennis courts, one full basketball court, playground equipment, and a Splash Pad (typically open during summer months).



Skate Park



Montclair Splash Pad

- Sunset Park: This park has recently been renovated and serves as a site for community activities. It includes, a Fruit Park, two playgrounds and two adjacent restrooms, a mural, cultural art, a walking trail, exercise stations amphitheater and the pilot of the San Antonio Creek trail. It is also the site of the "Walk & Talk" weekly walking club.

WORKSHOP

- Waterwise Community Center Park & Gardens: Previously known as Wilderness Park, this site focuses on environmental education. Includes exercise equipment and dirt walking paths. The adjacent Chino Basin Conservation District operates a 2-acre demonstration garden dedicated to water-efficient landscaping.
- Special Use Parks: Several parks, like Essex and Saratoga Park, are primarily open for authorized league use, featuring dedicated facilities like baseball or softball fields.
- Small pocket parks are available throughout the community as well.

The Senior Center is a major hub providing crucial services. It hosts programs like the elderly nutrition program serving daily lunch, the Montclair Walkers group (walking for health and fun) and presentations from partners A variety of government and nonprofit partners.

5. Service Delivery Unique to the Agency

A. Irrigation: Six parks and City Hall are irrigated with non-potable water. The City identifies that as recycled water lines expand throughout the City, more facilities will the opportunity to use non-potable water.

B. Montclair After-School Program: Provides supervised educational and recreational activities.

C. Youth Center: Offers a dedicated space for young people with regular school-year hours.

D. Youth Sports and Summer Day Camp.

E. Montclair To College: Montclair to College (MTC) is a college readiness program brought to Montclair High School students and their families by the City of Montclair, the Montclair Community Foundation, Chaffey College, and the Chaffey Joint Union High School District. If completed successfully, MTC allows students the opportunity to earn a two-year scholarship to Chaffey College- a value of approximately $4,500! The MTC scholarship includes tuition, textbooks, parking, and enrollment fees.

F. Healthy Montclair includes a community health worker program, monthly medical clinic, exercise classes, health education, a fruit park and a community garden.

6. Master or Strategic Plan

The City enforces an adopted standard requiring three acres of parkland for every 1,000 residents. This ratio encompasses all mini, neighborhood, community, and regional parks under the City's jurisdiction. To preserve this balance against future urban development,

WORKSHOP

Montclair implements Quimby Act ordinances mandating that housing developers set aside land, donate conservation easements, or pay dedicated impact fees. Currently, park improvement fees are set at $2,800 per single-family or multi-family residential unit.

7. Previous Service Reviews

The City's first service review (by agency), second (countywide wastewater), and third (countywide fire protection/emergency medical response) are available via the links located underneath the agency map on the first page of this profile. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund. However, the fire protection service review did identify a circumstance regarding review of development projects as it relates to fire protection:

> *Following the 2005 dissolution of the Monte Vista Fire Protection District, Montclair assumed emergency service responsibility for a 1.2-square-mile unincorporated sphere area. LAFCO studies indicate that while the City can review projects in this county zone, land-use notifications have historically bypassed the Fire Department. To ensure safety conditions are met, LAFCO recommends establishing a formal protocol for the County Land Use Services Department to transmit project notifications directly to the City Fire Department.*

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. <u>Overview</u>

The City of Montclair's General Fund is the city's primary operating budget, financing core administrative and operational services. The General Fund is characterized by strong revenue collection and strategic transfers to support other necessary municipal functions.

For FY 2024/25, the General Fund's total revenues are generally budgeted to be around $50–$55 million (based on a review of recent budget figures, which often reflect transfers and adjustments). Montclair's General Fund revenue is highly dependent on local taxes, reflecting the economic activity within the city.

The largest allocation of the General Fund is committed to Public Safety and personnel costs, followed by transfers to cover other necessary services.

WORKSHOP

The City's fiscal strategy is aimed at maintaining its General Fund reserves to weather economic uncertainties and ensuring continuous funding for public safety and mandated obligations like pension payments.

B. Measure L

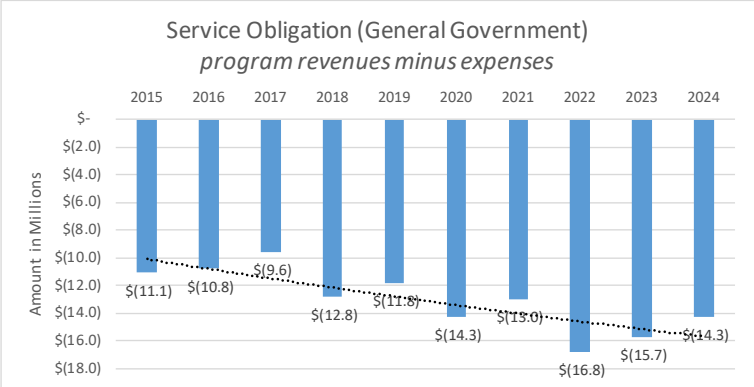
Measure L, the 1% transactions and use tax measure, was approved by Montclair voters on November 3, 2020. For Fiscal Year 2025–26, Measure L is projected to generate approximately $10.764 million in sales tax revenue per year. Tax earnings generated by Measure L are used to fund general government operations funded by the General Fund.

C. Fiscal Indicators

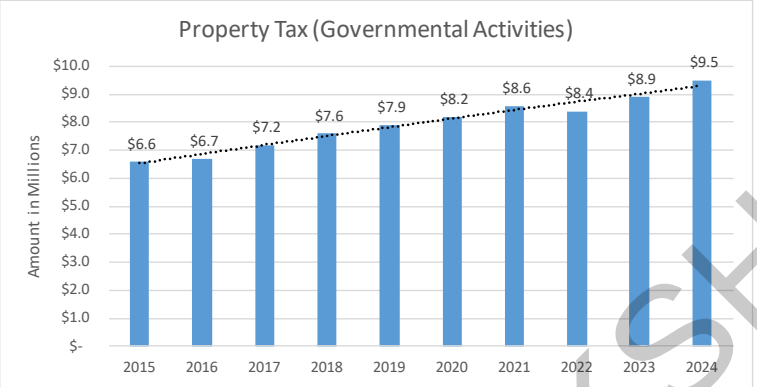
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

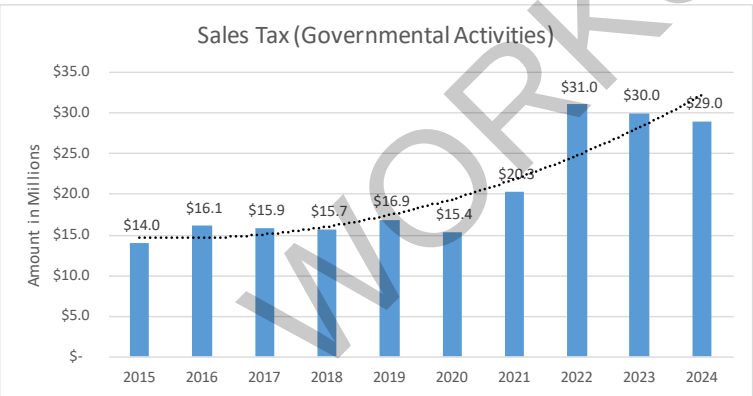
City of Montclair: Funding the Service



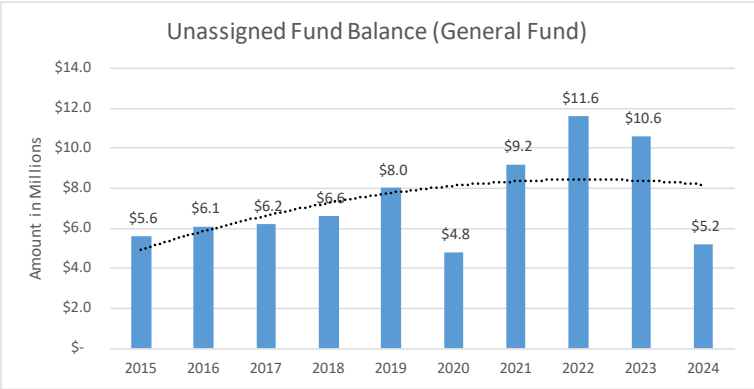
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Activities



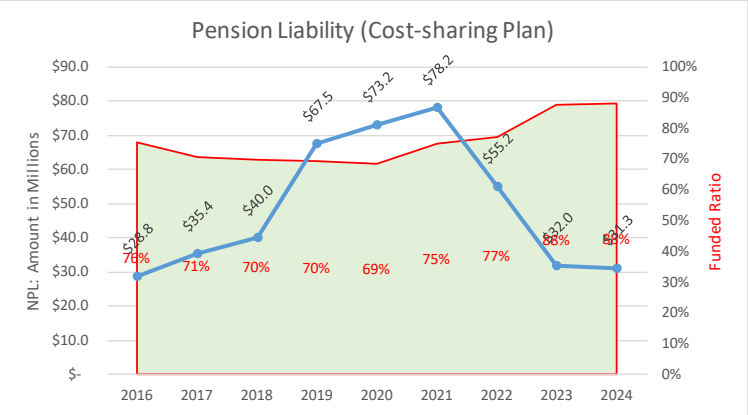
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



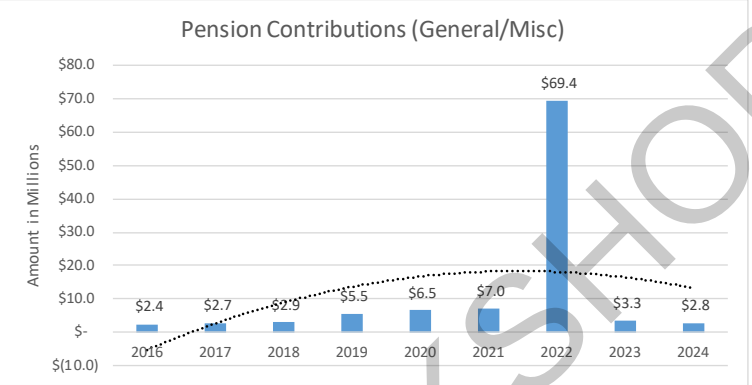
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source: Balance Sheet

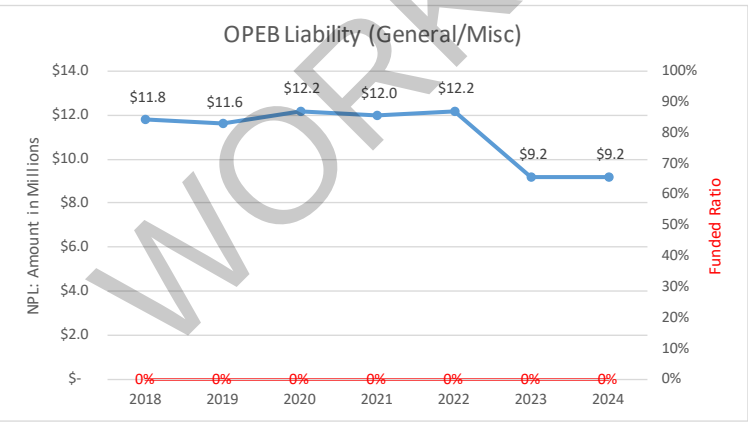
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City of Montclair: Pension and Other Post-Employment Benefits

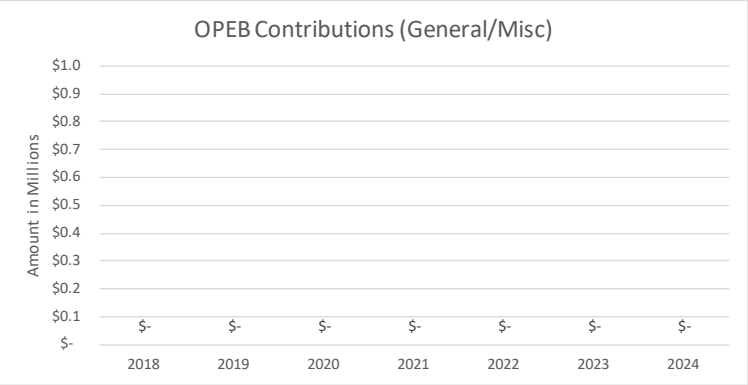


Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules





No assets are accumulated in a trust that meets the criteria in GASBS NO. 75, paragraph 4, to pay related benefits.



No assets are accumulated in a trust that meets the criteria in GASBS NO. 75, paragraph 4, to pay related benefits.

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Unassigned Reserve

Identified in the FY 2025/26 Budget, as of June 30, 2026, the Fiscal Year 2025/26 General Operating Fund's Unassigned Reserve Fund Balance estimate of $6,540,554 is projected to be approximately 16.55 percent of proposed General Fund Operating Appropriations—$39,524,482. The Fiscal Year 2025–26 year–end estimate remains short of the City Council's minimum Operating Fund Unassigned Reserve Ratio of not less than 25 percent of the annual General Fund Operating Budget.

Despite the projected reduction to the Fiscal Year 2025/26 end of year estimate for the Unassigned Reserve Fund, the budget notes that Montclair's total combined reserves, including the proposed General Operating Fund's end of year Unassigned Reserve Fund balance of $6,540,554 and Special Purpose Reserve Funds balance of $31,936,097, together, equal $38,476,651.

Pension Liability and Contributions

In 2021, the City issued a $63 million Pension Obligation Bond (POB) to aggressively restructure its CalPERS Unfunded Accrued Liability (UAL). This refinancing maneuver did not create new debt; instead, it converted an unpredictable pension liability into a fixed-rate obligation with controlled annual payments continuing until maturity in June 2041.

Through concerted cost-control efforts, the City successfully reduced its outstanding Other Post-Employment Benefit ("OPEB") liability from $12.2 million in 2021 down to $8.828 million in 2024. This retirement medical plan is managed on a pay-as-you-go framework, backed by a dedicated $2 million allocation within the Special Purpose OPEB/Retiree Medical Liability Reserve Fund.

D. Capital Outlay and Grant Funding

The City successfully secured a $5.1 million Proposition 68 Statewide Park Program grant from the California Department of Parks and Recreation. These grant funds are restricted to constructing a new 2,500-square-foot recreation center equipped with an indoor/outdoor stage, a shaded natural playground, walking trails, public art installations, outdoor fitness stations, and a lighted parking lot. This facility will be known as Reeder Ranch Park located on Holt Boulevard. Additionally, the City was successful in ontaining a Clean California Grant to reconstruct Sunset Park. This work is complete and the park is fully operational.

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9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

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WORKSHOP

City of Montclair Website Checklist website accessed 12/22/2025 https://www.cityofmontclair.org			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	

Sources:

City
Audits
Budgets
General Plan
Questionnaire
Website. https://www.cityofmontclair.org. Accessed 1 January 2026

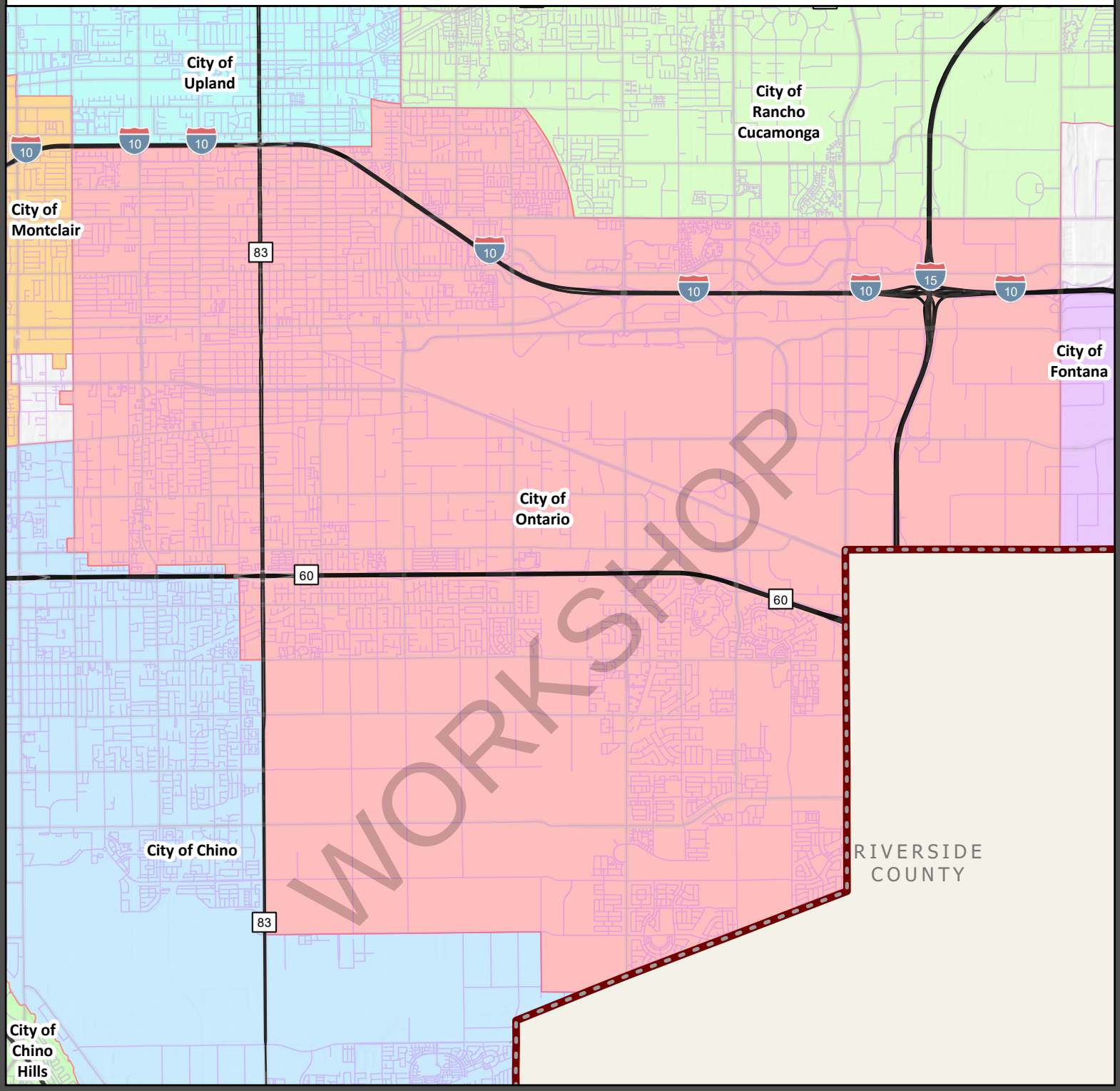
LAFCO
Fiscal Indicators Program
LAFCO 2896 – Service Review and Sphere of Influence Update for the City of Montclair (2002)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)
LAFCO 3231 – Countywide Service Review for Fire/ Emergency Medical Services/Dispatch (2020)

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025, https://www.parksforcalifornia.org/projects/

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Workshop Draft

City of Ontario



Principal Act	Government Code Title 4 - §34000			Year Formed	1890	Governance	City Council
Area	49.91 sq. mi	Population (Esri)	191,500	Website	https://www.ontarioca.gov		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.45 0.9 1.8 2.7 3.6 Miles

N

- City of Chino
- City of Chino Hills
- City of Fontana
- City of Montclair
- City of Ontario
- City of Rancho Cucamonga
- City of Upland

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Ontario possesses adequate administrative, financial, and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the City of Ontario.

2. Overview and Brief History

The City's history is briefly summarized in excerpts from the City's website below:

> George Chaffey Jr. and his brother William founded Ontario, which means "the City on the side of a mountain," in September of 1881. The brothers purchased the "San Antonio lands", 6,218 acres with water rights. This purchase would become the center of the "Model Colony". The Chaffey brothers also expanded their holdings to include the land south of the Southern Pacific Railroad and north to the San Antonio Canyon, an important source of water. On Dec 10th, 1891, Ontario was incorporated as a city of the sixth class under the California Constitution.
>
> Since World War II, Ontario has become a much more diversified community. The city has expanded from the 0.38 square mile area incorporated back in 1891, up to almost 50 square miles. The economy now reflects an industrial and manufacturing base. Ten thousand acres are zoned for industrial use. With three major railroads, the San Bernardino, Pomona, and Devore Freeways (10, 60, and 15), and the Ontario International Airport, Ontario is well provided with major transportation resources.

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3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The City provides public recreational services through its Recreation & Community Services Department, managing dynamic programming and developed parklands that support local sports leagues and community gatherings. Ongoing landscape care, urban forestry, and facility maintenance are administered by the Public Works Department.

Ontario operates 32 public parks, three dog parks, and seven community centers. These public parks offer opportunities for both passive and active recreation. The City operates four pools at Anthony Munoz Park, Bon View Park, Vineyard Park and Westwind Park. The City also uses the pool at Colony High School for expanded aquatics programming. There are two gyms and four indoor fitness centers located in community centers across the City. Ontario residents also have access to Guasti Regional Park, which is owned and managed by San Bernardino County Regional Parks Department.

In addition, the City provides a wide variety of recreation classes and programs throughout the City with a specific emphasis on making participation affordable and accessible for all residents. Program offerings vary seasonally, but the primary program areas include arts and crafts, dance and exercise, excursions, tiny tots, adult sports, youth sports, aquatics, teen programs, senior programs and community/special events. There are two community gardens – the Huerta del Valle Community Garden in located at Bon View Park and the Seeds of Joy Community Garden is located at Anthony Munoz Park.

5. Service Delivery Unique to the Agency

A. Irrigation: Seven parks, the Ontario Motor Speedway, and a golf course are irrigated with reclaimed water.

B. Ontario Living Magazine: The City of Ontario publishes *Ontario Living Magazine* quarterly, which details available park and recreation activities, camps and classes available to Ontario residents.

C. Joint Use: Ontario has joint use agreements with four school districts within the City for use of parkland during school hours. An agreement with the local flood control district allows use of parkland over the west Cucamonga Creek Channel. The City also has easements with electric/gas utility companies to allow use of open space areas within utility corridors.

D. Ontario Sports Empire: The City is a partner in the Ontario Sports Empire. Ontario Sports Empire is the largest mixed-use sports complex west of the Rocky Mountains. With 20 multipurpose fields, 14 youth diamond fields, 8 full-size diamonds, 4 football/rugby fields, and 2 championship fields, the venue is built to accommodate regional and national tournaments as well as local games.

6. Master or Strategic Plan

In Ontario, the adopted standard for provision of parks to residents is three acres of parkland per 1,000 residents. This standard includes formative, neighborhood and community parks, mini parks, and regional parks under the City's jurisdiction. The City has adopted ordinances under the Quimby Act requiring developers to set aside land, donate

WORKSHOP

conservation easements or pay fees for park improvements. Ontario does not have a special tax or assessment to help fund park and recreation services.

According to the City's Recreation & Parks Master Plan (2021), the City currently has 260 acres of parks serving an estimated population of 185,010. This results in a resident/acreage ratio of 1.41 acres, which is 1.59 acres below the adopted standard of 3 acres per 1,000 population. The Master Plan estimates that Ontario's population will increase to 209,100 by 2045. With planned park development estimated to add an additional 643 acres of parkland, the resident/acreage ratio in 2045 is expected to be 2.3 acres per 1,000 population, suggesting that additional park acreage will be needed to fully meet Ontario's future population.

In 2022 the City approved the comprehensive General Plan Update: The Ontario Plan (TOP) 2025. This plan provides a dynamic framework for continuous, comprehensive leadership in transforming the city into the Premier Community. It blends city governance with sustainable community goals, outlining the future direction of the community and integrating these elements into a unified guidance system that will shape the city's development for the next 20 years and beyond. Additionally, the plan sets policies that support adaptability to future changes.

7. Previous Service Reviews

This City's first service review (by agency), second (countywide water), third (wastewater), and fourth (countywide fire and emergency response) are available via the links located underneath the agency map on the first page of this profile section. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

The City of Ontario's General Fund is the largest and most critical operating fund, and it is a massive financial engine reflecting the city's scale, robust economy, and commitment to maintaining a high level of municipal service. The 2025 audit identifies that major challenges are the City's revenues which will soon be outpaced in the forthcoming fiscal years by increasing pension expenses, rising medical benefits costs, and the overall cost of labor. The City's budget maintains a strong commitment to

WORKSHOP

reserves, meeting and often exceeding its adopted General Fund reserve goal (historically aiming for 15-20% of appropriations) to ensure resilience against economic shocks.

General Fund Revenue Sources
Ontario's General Fund revenue is highly diversified, but it relies significantly on key tax streams that are driven by the city's economic vitality and status as a major regional hub. Tax revenues experienced an increase of $19.10 million or 10.36 percent from the FY 2024 to FY 2025. Of the total General Fund revenue, 44.86 percent comes from sales taxes. This increase was due to the opening of the new Amazon facility in fall of 2024.

Strategic Transfers and Capital Support
Ontario distinguishes itself through its significant use of the General Fund to proactively address long-term financial liabilities and foster economic growth:

- Pension Liability (UAL/RSIP): The City makes large General Fund transfers to fund its Unfunded Actuarial Liability (UAL) for CalPERS. This strategy mitigates future cost volatility and accelerates the reduction of long-term debt.
- Economic Development: Significant General Fund amounts are transferred to support Economic Development Activities and attract/retain businesses, ensuring the continued health of the revenue base.
- Technology and Equipment: Transfers are allocated for funding Information Technology (IT) infrastructure and the replacement purchase of crucial equipment, such as cardiac monitors for Fire/EMS.

B. Measure Q

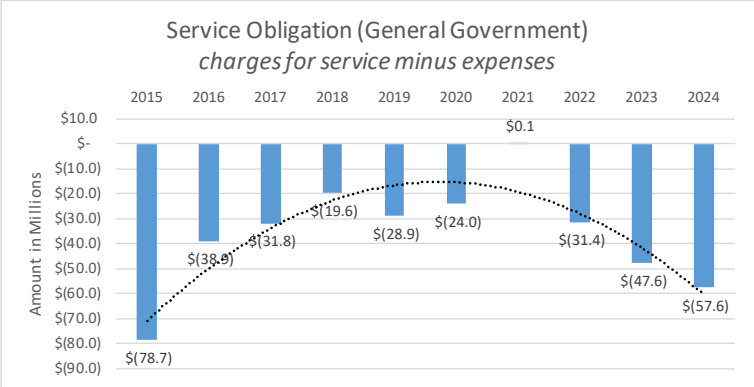
Measure Q was approved by Ontario voters in November 2022 and became effective on April 1, 2023, resulting in the implementation of a Transactions and Use Tax of one percent on all destination-based taxable sales in Ontario. This revenue source is estimated to bring in $63.00 million in Fiscal Year 2024-25. Fiscal year 2025-26 Measure Q revenues are projected at $64.30 million for the City's General Fund. Measure Q revenues are slated to be used to expand City services and programs as well as invest various Capital Improvement Program (CIP) projects.

C. Fiscal Indicators

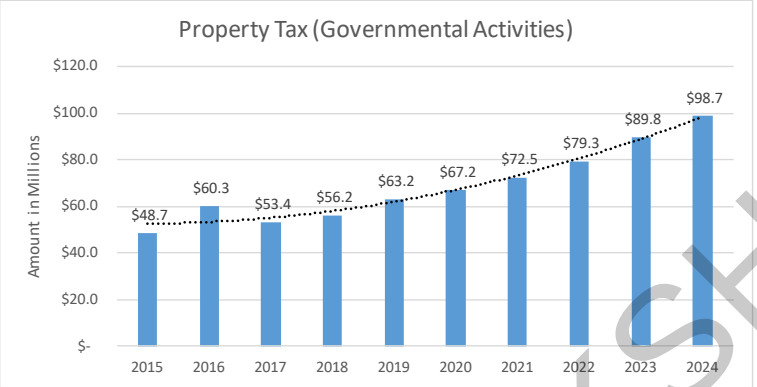
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

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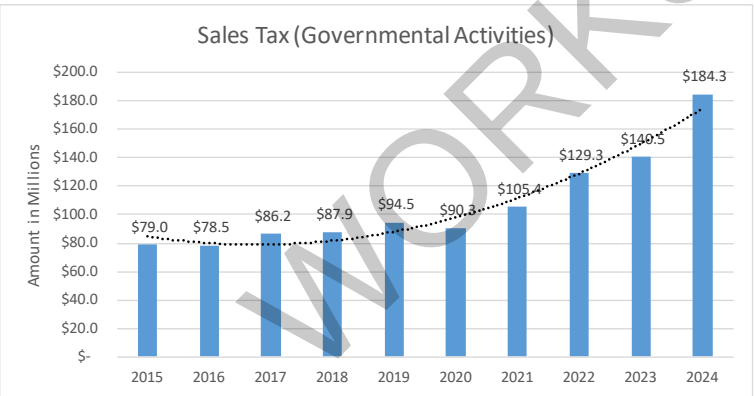
City of Ontario: Funding the Service



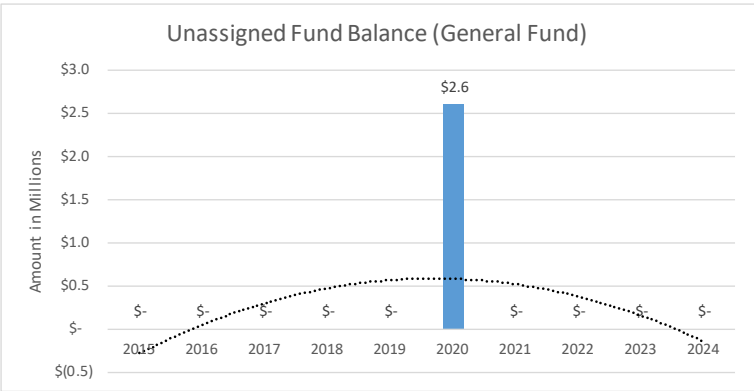
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source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
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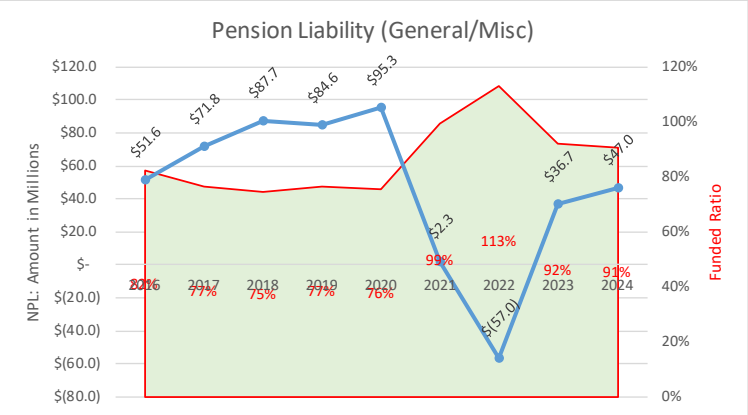
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source: Balance Sheet

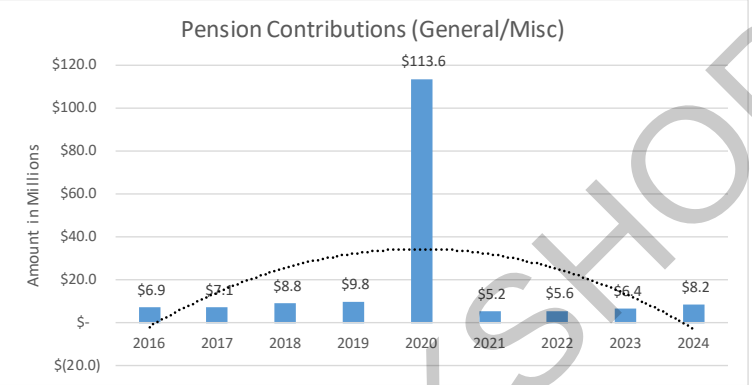
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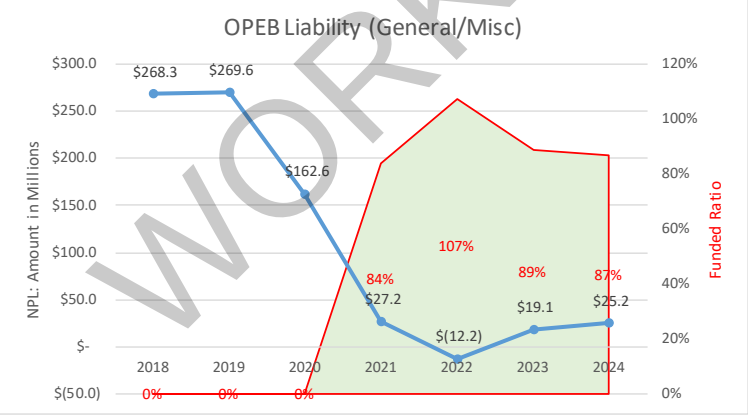
City of Ontario: Pension and Other Post-Employment Benefits

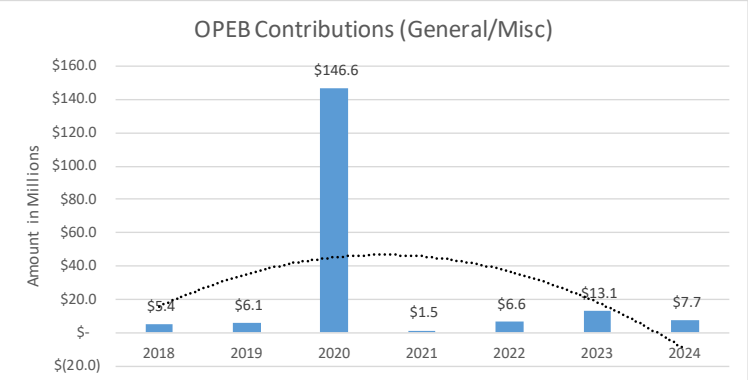


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sources: Pension and OPEB Schedules







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Fund Balance
In the fiscal indicator chart above, the Unassigned Fund Balance is low to zero. However, this is not representative of the City's overall fund balance.

Included in the Fund Balance Policy is the 20 Percent Stabilization Plan – the goal of the City Council to achieve a minimum of 20 percent of the annual general fund appropriations, as Assigned Fund Balance in the general fund. Based on the current year's general fund appropriations, the amount assigned to the 20 percent Stabilization Plan will either increase or decrease accordingly. This assigned balance is intended to be used for specific and defined emergency events, such as an earthquake, to address immediate needs in resources without impacting City services and to minimize the potential for disruption of municipal services to its citizens. As of June 30, 2025, the City's General Fund had an assigned fund balance for the stability arrangement of $87.5 million, which achieves the goal of 20 percent of the General Fund Adopted Budget for Fiscal Year 2024-25.

This 20 percent of the General Fund is separate from the General Fund Contingency, also established in the Fund Balance Policy. The City's General Fund Contingency consists of amounts formally set aside and/or arrangements to maintain amounts for working capital needs, contingencies, and contractual obligations. Assigned amounts under General Fund Contingency include Economic Uncertainties of $20 million and Continuing Appropriations of $111,638.

Pension Liability and Contributions

The City initially joined the California Employers' Retiree Benefit Trust (CERBT) to pre-fund its Other Post Employment Benefit (OPEB) liability in Fiscal Year 2019-20, establishing a Section 115 Trust with the initial deposit of $140 million. To diversify the Section 115 Trust, on February 6, 2024, the City Council approved the PARS Trust with the initial transfer amount of $75 million from CERBT to Public Agency Retirement Services (PARS). The City continues to make annual CERBT contributions and that amount may increase each year by the Annual CPI Index. As of June 30, 2025, the OPEB Trust fund balances were $111,089,979 in CEBRT and $85,313,627 in PARS.

The City issued pension obligation bonds on May 12, 2020, in the amount of $236.6 million for the CalPERS Safety Plans (Police and Fire) per City Council direction. The pay down of the City's CalPERS safety plans Unfunded Actuarial Liability (UAL) will potentially save the city up to $110 million over the life of the bond financing. Also, to stabilize future pension cost increases for its Miscellaneous employee group, on May 19, 2020, City Council authorized staff to utilize the City's Investment Portfolio with available cash balances to pay down the current UAL amount of $102.5 million for this group. This resulted in the City saving approximately $60 million, with combined savings

WORKSHOP

of about $170 million for all three CalPERS pension plans: Fire Safety, Police Safety, and Miscellaneous. The issuance of pension obligation bonds assisted the City in achieving the General Fund goal of stabilizing existing CalPERS cost; however, it will come at heightened levels in the coming years.

D. Capital Outlay and Grant Funding

The Capital Projects Fund accounts for financial transactions of general capital improvements. The fund balance of $48.26 million as of June 30, 2025, reflected a decrease of $94.41 million compared to the prior year. The decrease was due to the City's investments in the Ontario Sports Empire and other capital projects within the last year.

Recent additions and enhancements include:

- New playground at Bon View Park, a fitness court and playground at Homer F. Briggs Park, and the new X-Treme Fitness Course at John Galvin Park, ensuring residents have access to modern, inclusive recreational facilities.

- Ontario completed the Anthony Munoz Community Center renovation project, which will increase the Center's size from 2,500 square feet to approximately 12,000 square feet. The remodeled facility includes a large multipurpose room, activity rooms, a tot classroom, two outdoor courtyards, a kitchen and a swimming pool.

- The Great Park in Ontario Ranch encompasses approximately 400 acres and is located between Ontario Ranch Road on the north, Eucalyptus Avenue on the south, Haven Avenue on the east and Campus Avenue on the west.

The CIP projects for parks and recreation below will be funded by future anticipated Measure Q revenues: Ontario Regional Sports Complex and various park and community center improvements citywide.

Additionally, ss the future home of the Single-A Dodgers baseball affiliate, the Ontario Sports Empire will further elevate the City's reputation as a premier destination for sports and entertainment. Beyond its recreational appeal, the complex is projected to attract 1.2 million visitors annually, generate $1.5 million in new tax revenue, and create 610 full-time jobs, becoming a significant economic driver for the region. With construction already underway, opening day is scheduled for April 2026.

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9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

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City of Ontario Website Checklist website accessed 12/23/2025 https://www.ontarioca.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes: There are general department phone numbers, but no agency staff phone numbers.			

WORKSHOP

Sources:

City
Audits
Budgets
General Plan
Questionnaire
Website. https://www.ontarioca.gov/. Accessed 15 March 2026

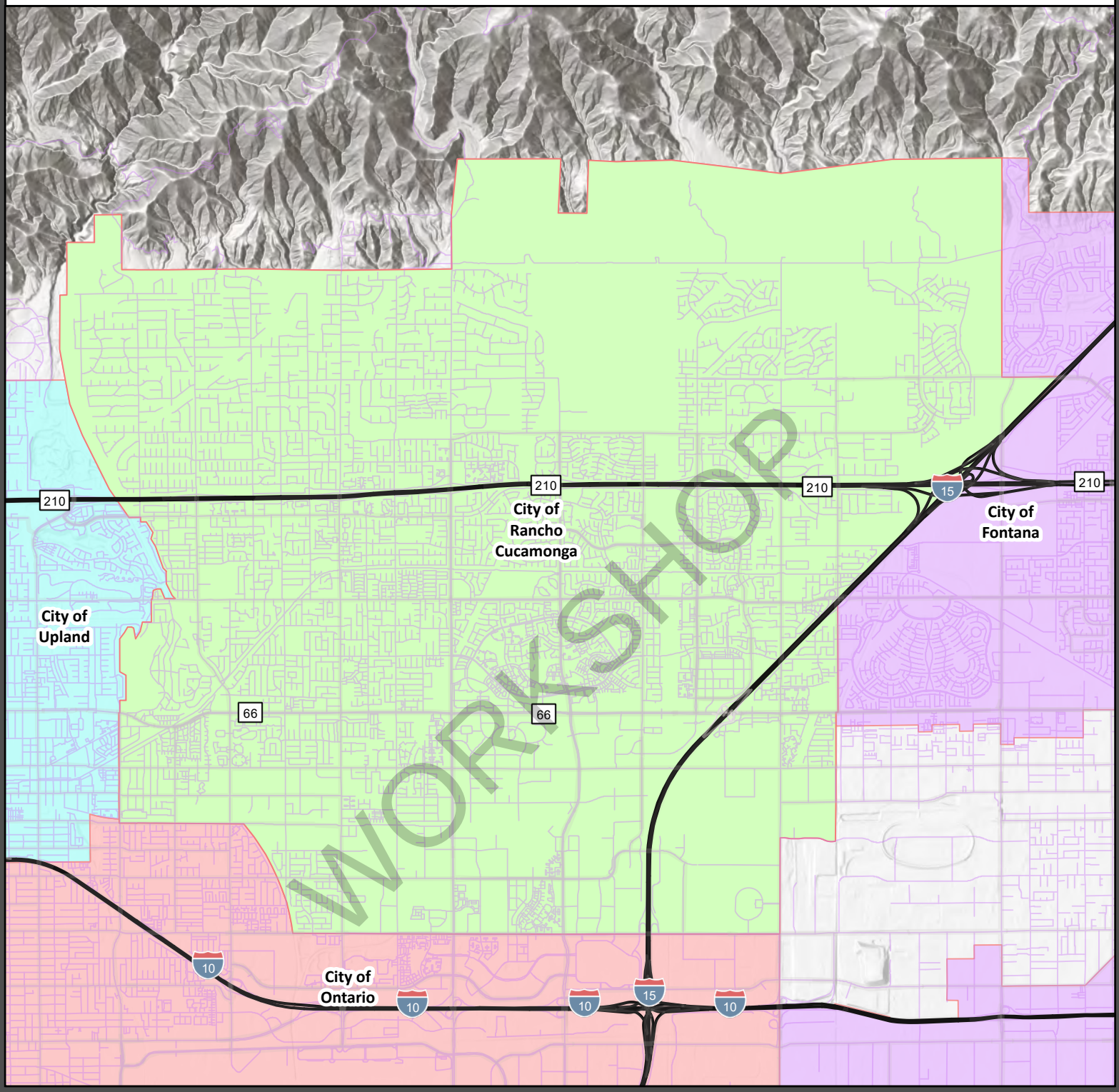
LAFCO
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LAFCO 3187 – Countywide Service Review for Water (2017)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)
LAFCO 3231 – Countywide Service Review for Fire/ Emergency Medical Services/Dispatch (2020)

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025, https://www.parksforcalifornia.org/projects/

WORKSHOP

Workshop Draft

City of Rancho Cucamonga



WORKSHOP

Principal Act	Government Code Title 4 - §34000			Year Formed	1977	Governance	City Council
Area	46.51 sq. mi	Population (Esri)	174,323	Website	https://www.cityofrc.us		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.45 0.9 1.8 2.7 3.6 Miles

N

City of Fontana
City of Ontario
City of Rancho Cucamonga
City of Upland

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Author: Arturo Pastor Map Created: 3/3/26

Workshop Draft

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Rancho Cucamonga possesses adequate administrative, financial, and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the City of Rancho Cucamonga.

2. Overview and Brief History

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Early Native American Settlement (c. 1200 AD)
The Tongva (or Kich) people established a village near present-day Red Hill. The name "Cucamonga" derives from the Tongva word *Kukamongan*, meaning "sandy place."

Spanish Mission & Mexican Era (18th Century–1850s)
Following Gaspar de Portolá's expedition, the land was absorbed into the Spanish Mission System under Father Junípero Serra. In 1839, Mexican Governor Juan Bautista Alvarado granted 13,000 acres to Tubercio Tapia, a merchant who established California's first winery on the land. The land was purchased by John Rains and his wife completing the historic *Casa de Rancho Cucamonga* in 1860.

Agricultural & Infrastructure Growth (Late 19th & Early 20th Centuries)
In 1887, Chinese laborers dug irrigation tunnels in Cucamonga Canyon, and the Santa Fe Railroad was extended through the area. The Pacific Electric Railway followed in 1913. Agriculture thrived, driven by olives, peaches, citrus, and extensive vineyards. The city's multicultural roots are preserved today through landmarks like *Our Lady of Mt. Carmel* (honoring Mexican agricultural laborers) and the *Chinatown House* (honoring Chinese infrastructure workers).

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1977 Rancho Cucamonga officially became a city in 1977 when the three unincorporated communities of Alta Loma, Cucamonga, and Etiwanda voted to incorporate as one city.

2020 The City annexes over 4,000 acres of the project known as the Etiwanda Heights Neighborhood and Conservation Plan (Specific Plan).

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The City manages public recreational infrastructure through its Community Services Department, which oversees developed parklands, fitness facilities, trail networks, and community centers. Ongoing maintenance—including turf management, sports field grooming, and playground tracking—is administered by the Public Works Department.

Central Park Complex
This is the heart of the city's recreation system and a major focus of recent master planning efforts.

- Central Park: A 100-acre site partially developed which currently features a community facility, a large courtyard, outdoor pavilion, and passive recreation areas. It is designed to be a refuge and escape from the urban environment.
- Goldy S. Lewis Community Center: Located within Central Park, hosts a wide variety of city programs, rental spaces and classes for all ages.
- James L. Brulte Senior Center: Also located within Central Park, provides dedicated services and activities for adults 50+, including congregate meal programs, an on-site gym and social activities like ping pong and Mahjong.

Sports and Cultural Venues

- RC Sports Center: A dedicated hub for sports programming and training.
- Epicenter Sports Complex: Includes Quakes Stadium (Morongo Field) and surrounding fields for community leagues and tournaments. The area is subject to the Epicenter Master Plan, which aims to transform the area into a lively, walkable sports and entertainment district.
- Victoria Gardens Cultural Center (VGCC): Home to the Lewis Family Playhouse, this facility provides professional theatrical productions, concerts, and arts programming, underscoring the department's role in cultural enrichment.

Local Parks
The City maintains trails and over 30 parks, including:

- Garcia Park: A 5-acre local park with a ball field, basketball court, and playground, currently planned for a field lighting project to improve evening access.
- Red Hill Community Park: A beloved hub undergoing a South Beautification Project to enhance its natural beauty and passive recreation opportunities.
- Pacific Electric Trail: A crucial regional recreational and transportation corridor that runs through the city.

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5. Service Delivery Unique to the Agency

A. North Etiwanda Preserve: The City's primary role is coordinating public access to the hiking trail(s) and open space area(s) of the Etiwanda Preserve, while the San Bernardino County and regional conservation agencies are responsible for habitat conservation and environmental stewardship across the massive alluvial fan habitat.

B. Park Rangers: The City employs Park Rangers to protect and preserve parkland and open spaces, addressing non-emergency issues like maintenance and security concerns.

C. Special Events: The department coordinates large-scale, family-friendly events such as the 4th of July Fireworks Spectacular, Breakfast with Santa and the Holiday Food Basket Program (though resources often involve compiling lists of local providers).

D. Joint Use: The City has joint use agreement with various school districts for fields and open space.

E. Irrigation: Victoria Arbors Park, Red Hill Park and the Epicenter are irrigated with recycled water. Most of the City's irrigation systems are designed to be converted to recycled water use, however additional recycled water use is restricted at this time due to lack of availability.

6. Master or Strategic Plan

The City has adopted ordinances that require developers to set aside land, donate conservation easements, or pay fees for park improvements. The City does not levy a citywide special tax or assessment to support park and recreation services, although localized assessment districts exist for maintenance. While the City does not have a formal standard requiring every neighborhood to be within one-half mile of a park, it maintains a strategic goal of providing accessible open space and recreation opportunities equitably, with residents ideally located within a walkable distance (typically one-quarter to one-half mile) of a local park or trail connection. The opening of Los Amigos Park in 2017 helped further this accessibility goal.

The City engaged in a multi-year effort to "reVISION" the Central Park Master Plan, dividing the remaining undeveloped land into smaller, buildable segments (1-11 acres) to allow development to proceed as grants and funding become available. This effort was necessary after a $100 million in identified funding was taken by the State with the elimination of Redevelopment Agencies in 2011.

Park and recreation concepts are in the General Plan and also the Epicenter Master Plan. According to the City, it will be working on a Parks and Recreation Master Plan in the coming year.

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7. Previous Service Reviews

The City's first service review (by agency), second (countywide water), third (countywide wastewater), and fourth (countywide wastewater) are available via the links located underneath the agency map on the first page of this profile. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

General Fund expenditures are focused heavily on contracted services and personnel costs, reflecting the community's demand for safety and quality of life.

- Public Safety (Highest Priority): This is the largest single expenditure. Rancho Cucamonga contracts with the San Bernardino County Sheriff's Department for its police services. The General Fund covers the substantial cost of this contract, ensuring rapid and effective law enforcement response.
- Fire Services: The Fire District operations are supported by the Fire General Fund, separate from the City General Fund.
- Community Services & Public Works: Significant funding is allocated for the Community Services and Public Works Departments, covering the operation and maintenance of the city's parks, community centers, and recreation.
- General Government: Funding for core administration, finance, planning, and other support services.

Strategic Reserve Policy
The Fiscal Indicators figures show that the City has $0 as Undesignated Reserve for the General Fund. However, Rancho Cucamonga has a robust, proactive, and conservative General Fund Reserve Policies designed to mitigate economic shocks and catastrophic events.

- Target Goal: The City has a high target goal for its General Fund Reserves, aiming for a minimum of 30% of General Fund Revenues to be achieved over time. This far exceeds the Government Finance Officers Association (GFOA) recommended minimum.

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- Reserve Categories: The General Fund Reserve is formally split into two distinct categories:
    1. Stability Reserve: Maintained to mitigate revenue shortfalls during single fiscal years or prolonged economic downturns.
    2. Catastrophic Reserve: Maintained to sustain operations in the case of a major public emergency, such as earthquakes, fires, or floods.

This policy ensures that the General Fund can maintain vital services, even when faced with unexpected drops in revenue or major emergencies, without relying on immediate tax increases or severe service cuts.

B. Dissolution of Redevelopment Agencies

The dissolution of the California Redevelopment Agencies (RDAs) in 2011 had a major, detrimental impact on the City of Rancho Cucamonga's ability to fund large-scale park and capital projects, particularly the ambitious plans for Central Park. The impact was financial and strategic:

Financial Loss and Service Disruption

- Loss of $100 Million: The most significant impact was the elimination of a projected $100 million in identified funding that the City had reserved over 25 years specifically for capital projects, including the build-out of Central Park improvements. This funding was intended to come from the RDA's tax increment financing, which was dissolved and redirected by the State of California.
- Funding Disruption: Prior to 2011, much of the development and upgrading of Central Park's limited existing facilities (like the Community and Senior Centers) had been funded by Redevelopment Agency funds and grants. The sudden loss of this funding mechanism halted Phase II development and forced the city to completely re-evaluate its park construction strategy.

Strategic Consequences for Central Park

The financial setback required the city to dramatically change its planning approach for its largest park asset.

- The "reVISION" Process: The loss of the RDA funds directly led to the multi-year Central Park Master Plan "reVISION" process. This effort was required because the original master plan envisioned large, 20- to 30-acre development phases—projects that were no longer financially feasible.
- Smaller, Phased Development: The updated plan was designed to be more "financially responsible," shifting the strategy to smaller, more manageable 3- to 10-acre buildable segments. This approach allows the City to proceed with development only as small grants and specific, limited funding become available, rather than relying on one large, dedicated source.

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- Increased Grant Dependence: The City was forced to rely more heavily on competitive and uncertain sources, such as State grants and public-private partnerships, to fund the remaining segments of the park, a process that is highly complex and has seen mixed success.

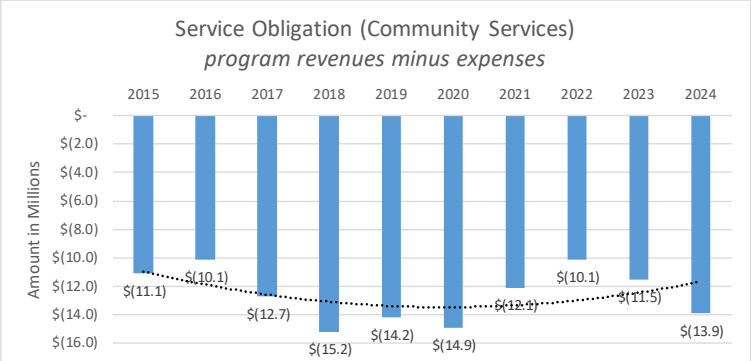
In summary, despite the City of Rancho Cucamonga's healthy General Fund and strong reserve policy, the elimination of the RDA created a massive, immediate funding gap for its long-term park development goals, forcing a costly shift in planning and execution that continues today.

C. Fiscal Indicators

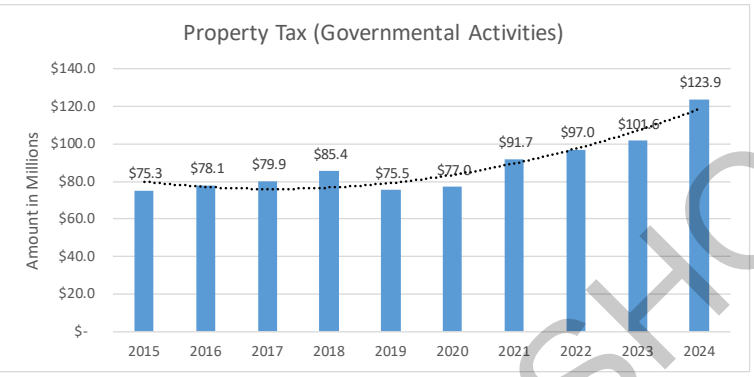
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

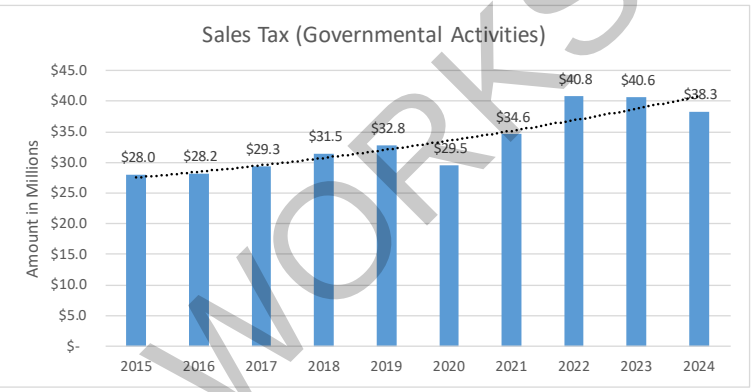
City of Rancho Cucamonga: Funding the Service



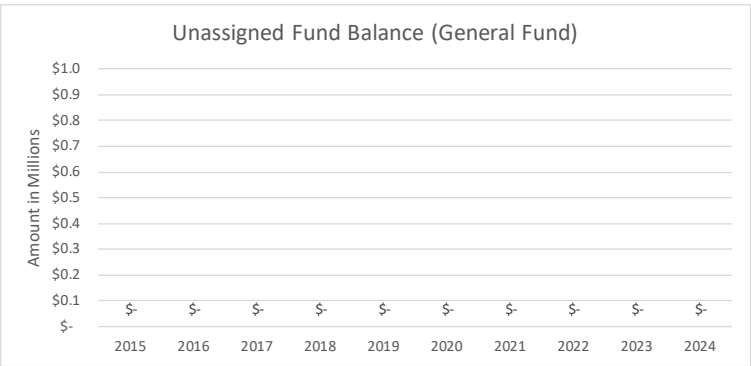
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.



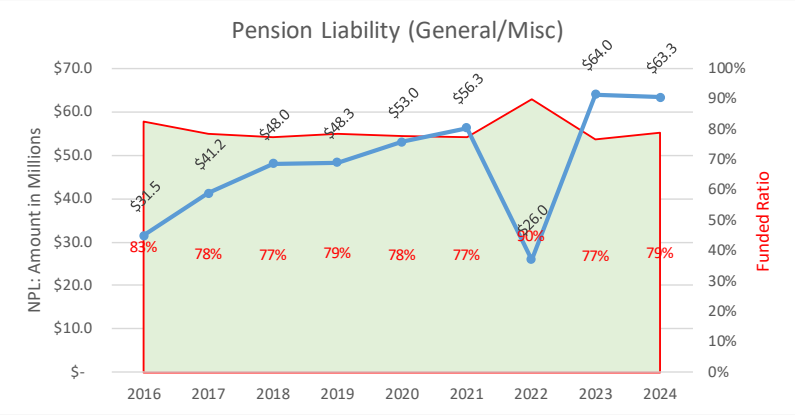
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



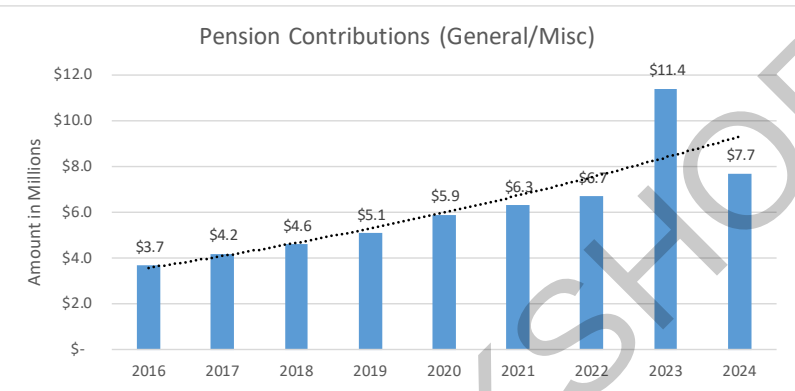
Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

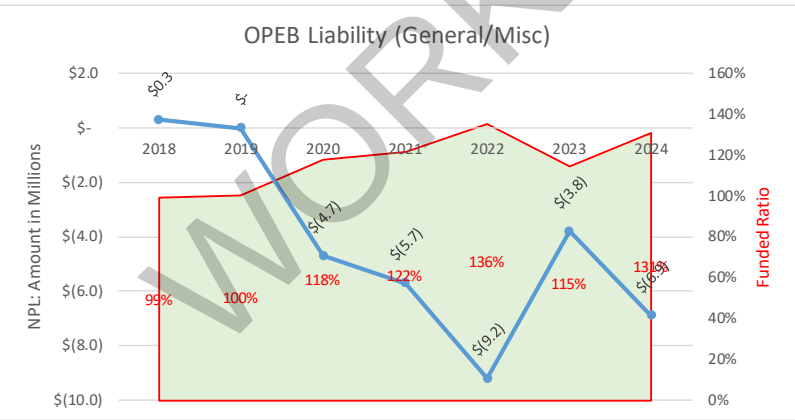
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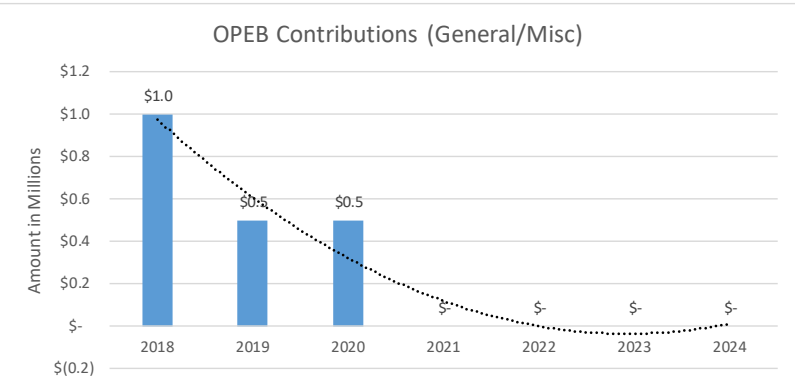
City of Rancho Cucamonga: Pension and Other Post-Employment Benefits



Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules







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D. Capital Outlay and Grant Funding

In 2020, San Bernardino LAFCO approved the annexation of 4,085 acres to the City (LAFCO 3241 - Etiwanda Heights Neighborhood and Conservation Plan) which became effective November 9, 2020. According to the City, depending on the timing of development, an additional 85 acres of parks and 11 miles of new trails could be added to the City's park and recreation inventory over the next five-to-ten years.

In 2021, the City received a $ 3 million from California Department of Parks and Recreation, with the support of Assembly Member James Ramos a new dog park at Central Park. The new park will include three separate dog play areas, agility features, a picnic shade structure, walking paths, a public restroom, nearby parking, and convenient and safe access from Base Line Road with the addition of a signal light at Spruce Avenue.

In 2024, the City received a $1 million grant from the California Department of Parks and Recreation from its Habitat Conservation Fund to acquire roughly 122 acres for a new park, called the Cucamonga Canyon Land Conservation Project.

The City has a Ground Lease Agreement for a future community park for recreational use with the Cucamonga Valley Water District.

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9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

City of Rancho Cucamonga Website Checklist website accessed 12/23/2025 https://www.cityofrc.us/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	

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Sources:

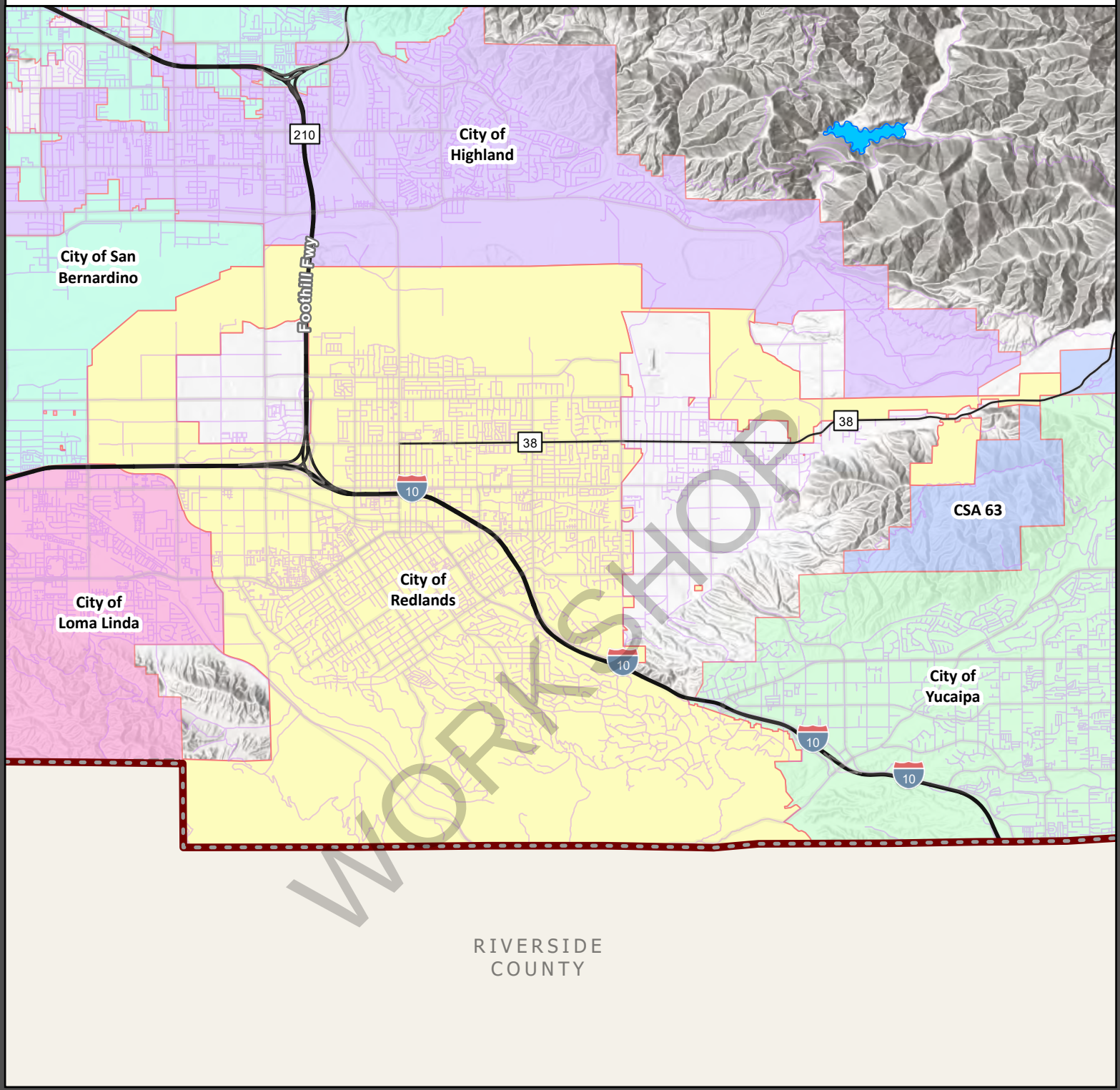
City
Audits
Budgets
General Plan
Questionnaire
Website. https://www.cityofrc.us/. Accessed 22 February 2026

LAFCO
Fiscal Indicators Program
LAFCO 2903 – Service Review and Sphere of Influence Update for the City of Chino (2003)
LAFCO 3187 – Countywide Service Review for Water (2017)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)
LAFCO 3231 - Countywide Service Review for Fire and Emergency Response (2020)

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025, https://www.parksforcalifornia.org/projects/

Workshop Draft

City of Redlands



Principal Act	Government Code Title 4 - §34000			Year Formed	1888	Governance	City Council
Area	36.3 sq. mi	Population (Esri)	73,458	Website	https://www.cityofredlands.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

- City of Highland
- City of Loma Linda
- City of Redlands
- City of San Bernardino
- City of Yucaipa
- CSA 63
- Lakes

155

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Redlands possesses adequate administrative, financial, and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the City of Redlands.

2. Overview and Brief History

Located at the base of the San Bernardino Mountains, 60 miles northeast of Los Angeles and 45 miles west of Palm Springs, the City of Redlands was founded in 1881 and incorporated in 1888. For much of its history, Redlands was the "Washington Navel Orange Capital of the World" with the citrus industry serving as the centerpiece of its economy.

In the 1880s, the arrival of the Southern Pacific and Atchison, Topeka and Santa Fe Railroads connecting Southern California to San Francisco and Salt Lake City triggered a land boom, with speculators seeing the area with its hot, dry climate and ready access to water as an ideal center for citrus production. The City of Redlands was soon established by Frank E. Brown, a civil engineer, and E. G. Judson, a New York stockbroker, to provide a center for the growing citrus industry. They named their city "Redlands" after the color of the adobe soil.

In the spring of 1882, the first orange grove was planted in Redlands. For almost 75 years, the City of was the center of the largest navel orange-producing region in the world. By the late 1930s, Redlands was a fruit-packing center surrounded by more than 15,000 acres of citrus groves. While suburban development replaced many historic groves in the late 20th century, Redlands continues to actively preserve its architectural heritage and citrus legacy. Today, the City functions as a residential, educational, and cultural hub in eastern San Bernardino County.

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3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The City manages public recreational infrastructure through its Facilities and Community Services Department, which oversees developed parklands, preservation areas, and community programs. Ongoing landscape care, athletic field maintenance, and tree tracking are administered by the Public Works Department.

The City of Redlands maintains parks which comprise over 253 acres of land (not including open space), an extensive system of hiking and biking trails, three community gardens, one community center with a gymnasium, two senior centers, and a skate park. The City offers youth and adult sports and recreation services through community sponsored programs and privately organized clubs and leagues. The list of recreation opportunities offered is extensive and include, among others, golf, cheer, yoga, creative writing, volleyball, tennis, ballet, Tai Chi, karate, basketball, and piano.

Recreational facilities in Redlands include the Redlands Community Center, the Community Senior Center, the Joslyn Senior Center, neighborhood community gardens, and the Carriage House (multi-use special event facility). Large open spaces, including the San Timoteo Canyon, Live Oak Canyon, and the Crafton Hills also provide recreational space.

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Major Parks and Complexes

- Redlands Sports Park: A premier sports facility with eight full-sized lighted soccer fields in Phase I and plans for expansion, making it a major hub for organized sports leagues.
- Ford Park: A 27-acre park that features two ponds for fishing, lighted tennis courts, picnic areas, and the Redlands Dog Park.
- Sylvan Park: A 23.3-acre park with open grassy areas, a softball field, picnic facilities, and the historic Mill Creek Zanja flowing through it. It is also home to the Redlands Lawn Bowling Club.
- Community Park (Oakmont Park): An 18.2-acre park with lighted baseball fields, tennis courts, and picnic facilities.
- Prospect Park: An 11.4-acre natural park with trails and picnic facilities, notably containing the Avice Meeker Sewall Theater, an outdoor amphitheater.

Historical and Downtown Parks

- Smiley Park: Located at the Civic Center, this 9.2-acre park is home to the A.K. Smiley Public Library, the Lincoln Shrine, and the Redlands Bowl, a major outdoor amphitheater.
- Ed Hales Park: A 0.7-acre downtown park that serves as a central gathering place in the business district.

5. Service Delivery Unique to the Agency

A. Joint Use Agreements: The City of Redlands currently has joint use agreements with the Redlands Unified School District allowing public access to school recreational facilities. The agreement with the school district allows the City and the District to use facilities, parks, sports fields and classrooms as needed for community activities, such as the community gardens, adult and youth sports, and after school programs.

B. Community Gardens: The City of Redlands Community Gardens provide an inexpensive way to grow organic fruits and vegetables. The City operates three community gardens with a total of 85 rentable plots which are managed by the City's Recreation Division.

C. Senior Transportation Program: The Senior Transportation Program is designed to meet the transportation needs of seniors and those with disabilities in the Redlands community. The service is available to residents of the City of Redlands who are 55 years of age and older or who are physically or mentally unable to utilize other forms of transportation.

D. Redlands Bowl: Partners with local non-profit organizations to support free public performing arts programming at this iconic outdoor amphitheater.

6. Master or Strategic Plan

Parks, open space, and recreation uses account for about 16 percent of land in Redlands, which is the third largest land use. This category includes public parks, open space and recreation, private open space, and the Hillside Memorial Park Cemetery. The large open spaces along the Santa Ana River Wash and in the San Timoteo and Live Oak Canyons make up a significant proportion of this combined total. According to the City, residents greatly value the open space and consider the ring of open space around the town, the "Emerald Necklace", an asset distinguishing Redlands from other cities in the region.

The general standard used by the City to determine the amount of land required for dedication is five acres per 1,000 residents (as codified in Chapter 17.15 of the Municipal Code). If the subdivider/developer is required to pay a fee in lieu of parkland dedication, the amount of the fee is equal to the fair market value of the portion of the park or recreational facilities required to serve the needs of the residents using the standard five acres per 1,000 residents.

Redlands is guided by its General Plan 2035 Update, which includes policies for Conservation, Open Space, Parks, and Trails.

- Trails and Connectivity: The plan prioritizes the expansion of the multi-use trail system, ensuring connectivity and providing recreational amenities like rest areas and water facilities along the trails.

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- Liveability: The long-term strategy aims to enhance the city's liveability by ensuring high-quality, safe, and vibrant parks and open spaces are spread equitably across the Redlands.
- Park Access: According to the Trust for Public Land, 48% of Redlands residents live within a 10-minute walk of a park, a metric the city continues to work on improving.

7. Previous Service Reviews

This City's first service review (by agency), second (countywide water), third (wastewater), and fourth (countywide fire and emergency response) are available via the links located underneath the agency map on the first page of this profile section. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

The City of Redlands' economy is based largely in the service and trade sectors (health care, retail trade, logistics, technology, and education). Redlands is actively working to increase its financial resilience by meeting specific reserve targets, although it faces ongoing pressure from rising operational costs.

- Reserve Goal: The City has a stated goal of maintaining General Fund reserves at 10% of General Fund revenues. Recent reports indicate the City is working toward this goal, but may not have fully reached it, showing a commitment to building a financial buffer.
- Budget Stabilization Fund (BSF): The City uses a BSF to manage volatility. While there is a goal allowing for withdrawal when revenue growth is slow, recent budgets have not included a withdrawal from the BSF, indicating a preference for reserving those funds.
- Capital Investment: The City monitors its capital and technology investment, often setting a target goal (such as 1.5% of General Fund revenues) to ensure consistent investment in aging infrastructure and modernizing technology.

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Workshop Draft

The City's budget strategy aims for structural balance (ongoing revenue meeting ongoing expenditures) and prioritizes fully funding pension and benefit costs at actuarially-determined levels.

B. Measure T

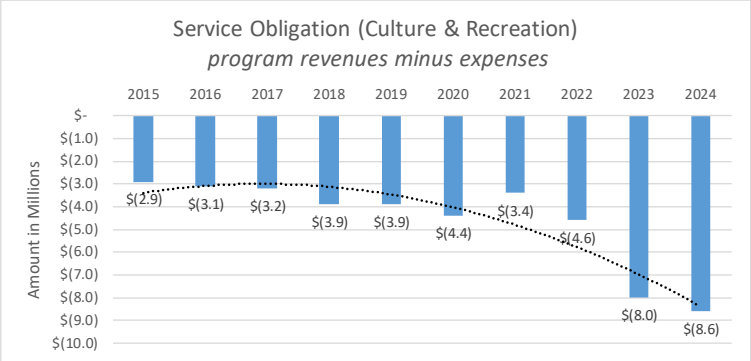
On July 2, 2020, the Redlands City Council voted unanimously to place Measure T, a public safety and city services measure, on the November 2020 ballot. 57.35% of the voters in the 2020 election approved Measure T, allowing for the collection of a one-cent sales tax that will generate up to an estimated $10.7 million in local funding to preserve public safety, city services and local infrastructure. Among other City services and programs, a portion of Measure T funding will be used to enhance the maintenance of public areas and parks and recreation facilities.

C. Fiscal Indicators

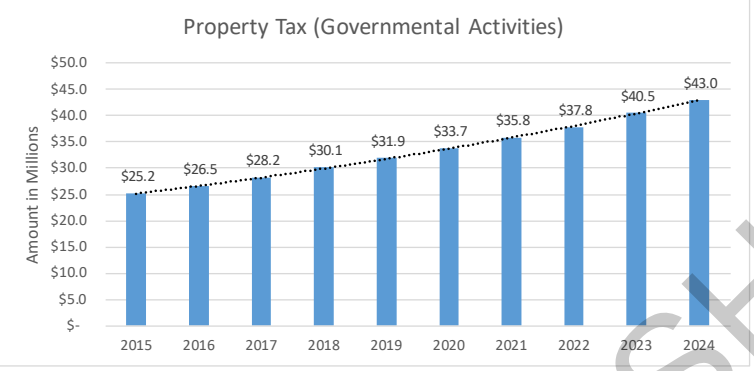
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

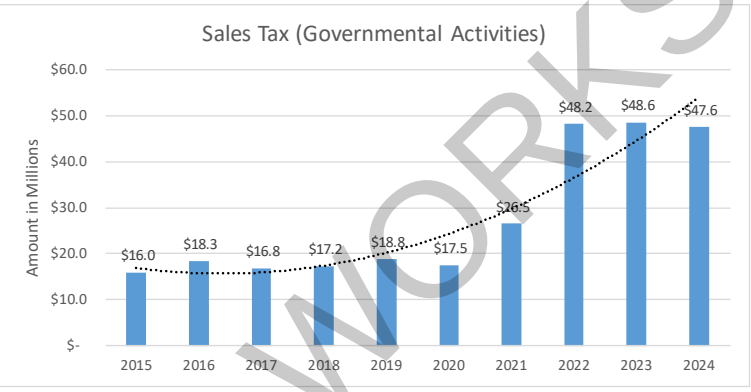
City of Redlands: Funding the Service



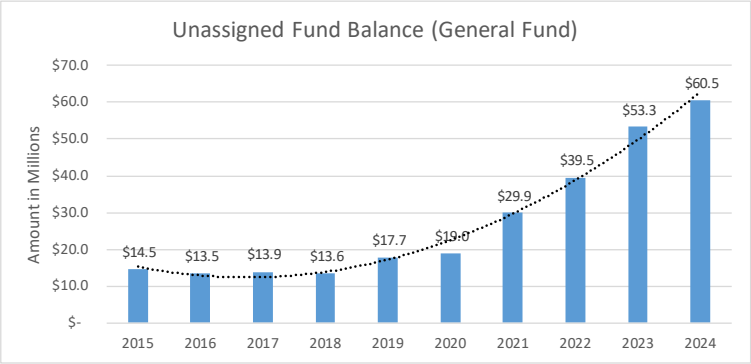
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.



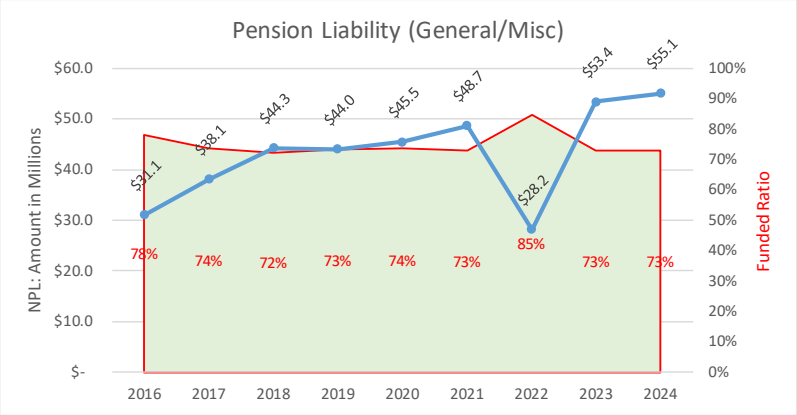
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



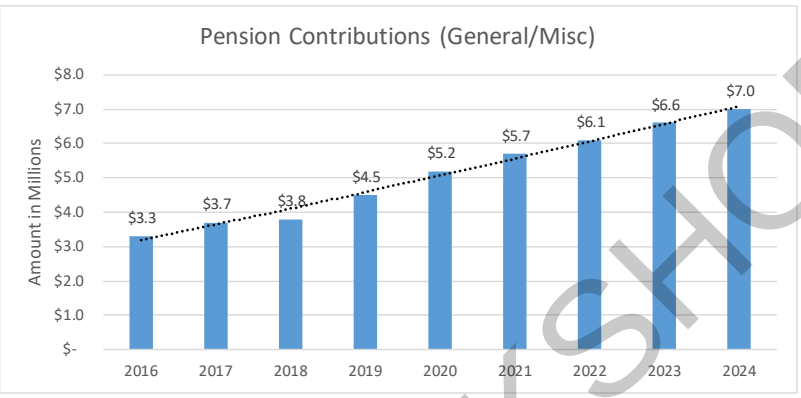
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source: Balance Sheet

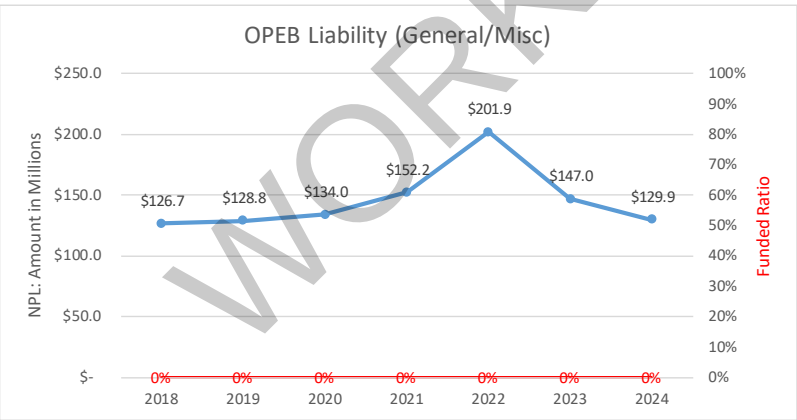
WORKSHOP

City of Redlands: Pension and Other Post-Employment Benefits

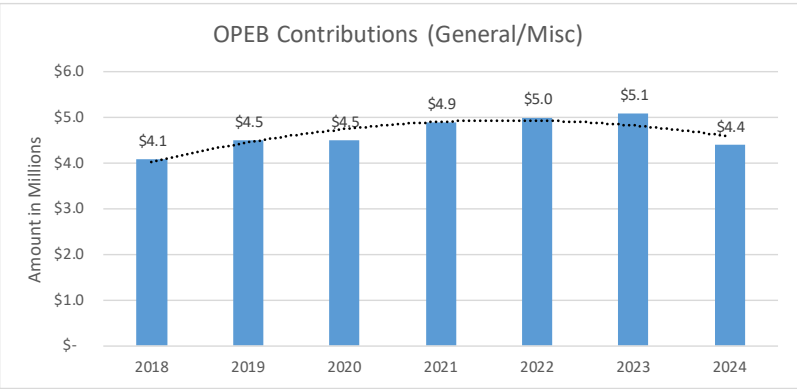


Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules





There are no assets accumulated in a trust that meets the criteria of GASB codification to pay related benefits for the OPEB plan.



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Pension Liability and Contributions

After two years of favorable trends, the City's total OPEB liability increased by $11.1 million, or 8.2%, primarily due to changes in actuarial assumptions and the normal accrual of benefits, partially offset by continued contributions and plan experience.

The City's net pension liability decreased by $5.2 million, or 3.1%, during the fiscal year, primarily reflecting favorable investment performance and actuarial experience within the pension plans, partially offset by the normal accrual of benefits.

D. Capital Outlay and Grant Funding

Current improvements completed or in progress include:

- **Texonia Park Revitalization Project**: Continued funding is included for the multi-phase revitalization of Texonia Park, representing a substantial reinvestment in neighborhood park infrastructure and recreational amenities. Planned improvements include construction of a new parking lot, ADA accessible walking paths, restroom renovations, new picnic areas, an inclusive playground, sports field improvements, shade structures, a fitness challenge course, splash pad amenities, dog park improvements, and basketball court rehabilitation. Many project components are anticipated to qualify for development Impact Fee (DIF) funding eligibility and are intended to improve accessibility, recreational opportunities, and long-term usability of the facility.

- **Sylvan Park Restroom Improvements**: Funding is included to refurbish an existing restroom facility at Sylvan Park, including plumbing upgrades, fixture replacement, accessibility improvements, and modernization of finishes to improve functionality, reliability, and user experience at the park facility.

- **Joslyn Senior Center Roof Replacement**: The Proposed Biennial Budget includes replacement of the aging roof system at the Joslyn Senior Center, which has exceeded its useful life and requires replacement to protect the facility and maintain continued operations and programming for the Center's patrons.

- **Bergamot Specific Plan:** 434 new single-family homes plus a new 12-acre public park (now dedicated to the City) located to the north and west of Citrus Valley High School.

- **Additional Accomplishments Include:** Annual Dog Park renovation and seeding, Ford Park and Sylvan Park annual Day of Service events, Texonia Park Renovation design work completed and awarded grant funds, BMX pump track design work

WORKSHOP

completed, Parks Master Plan completed, acceptance of Coyazo Park, and closed out 685 graffiti abatement work orders.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

City of Redlands Website Checklist website accessed 12/23/2025 www.cityofredlands.org			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	

WORKSHOP

Sources:

City

Audits
Budgets
General Plan
Questionnaire
Website. www.cityofredlands.org. Accessed 22 February 2026

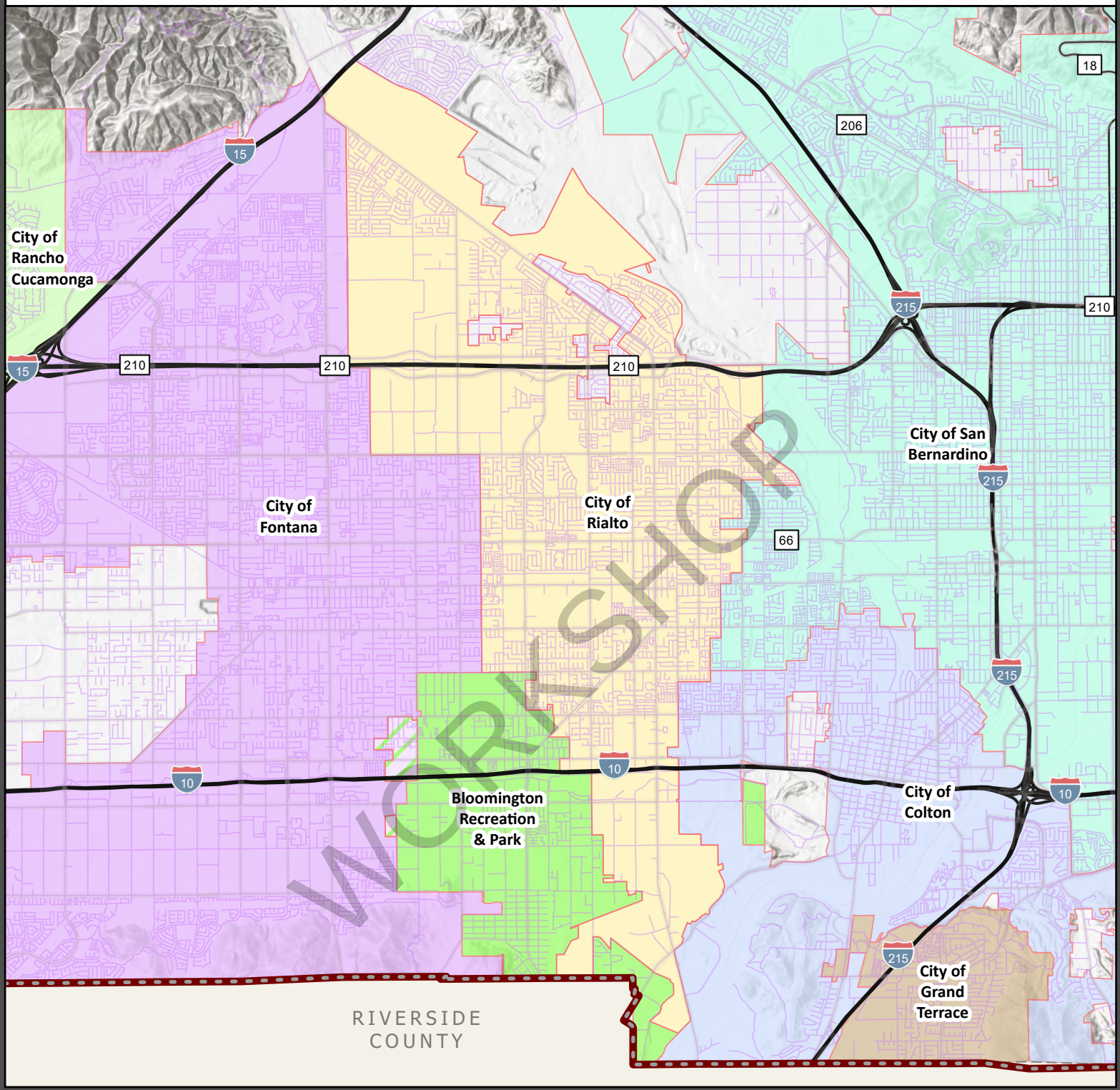
LAFCO

Fiscal Indicators Program
LAFCO 2929 – Service Review and Sphere of Influence Update for the City of Redlands (2004)
LAFCO 3187 – Countywide Service Review for Water (2017)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)
LAFCO 3231 – Countywide Service Review for Fire/ Emergency Medical Services/Dispatch (2020)

WORKSHOP

Workshop Draft

City of Rialto



Principal Act	Government Code Title 4 - §34000			Year Formed	1911	Governance	City Council
Area	24.13 sq. mi	Population (Esri)	105,016	Website	https://www.ci.rialto.ca.us		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

- City of Colton
- City of Fontana
- City of Grand Terrace
- City of Rancho Cucamonga
- City of Rialto
- City of San Bernardino
- Bloomington Recreation & Park
- Bloomington R&P within City of Fontana

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Rialto possesses adequate administrative, financial, and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the City of Rialto.

2. Overview and Brief History

The following is taken and summarized from the City's website:

> The City of Rialto was incorporated in 1911, but can trace its roots to the 15th century when the Serrano Indians settled in the region. Over the next 500 years, Rialto went through multiple iterations – as a Mexican land grant, a ranching and railroad center, a popular stop along Route 66, and, ultimately, a thriving population and economic center for Southern California's Inland Empire. It wasn't until 1887 that Rialto's townsite was laid out by the Semi-Tropic Land and Water Company after the Santa Fe Railroad was extended between San Bernardino and Los Angeles.
>
> In the fall of 1888, the first school was built and Brooke School District was formed, operating as such until 1920. The prominent Rialto Trapp family bought the first schoolhouse in 1921, remodeled the building, and members of the family resided in it until it was destroyed by fire. Foothill Boulevard was repaired in 1913 and became U.S. Route 66 a section of the U.S. highway system. In 1914, Los Angeles' Pacific Electric Railway completed its San Bernardino Line through the City of Rialto, with a junction at Riverside Avenue for the Riverside Line.

WORKSHOP

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The City's Parks, Recreation and Community Services Department through it three divisions - Administration, Recreation and Community Services, and Parks Maintenance - maintains ten parks spanning 253 acres, three community gardens, three recreation centers, the Rialto Park Cemetery, a fitness center, and the Tom Sawyer Pool. The Carl Johnson Center has a Teen Center and recreational classes.

A review of the City's FY 2025/26 Budget identifies robust growth across it recreational programs:

- Teen Center Expansion: Achieved a 56% increase in Teen Center visits compared to 2023, with 1,802 total visits and 66 active participants
- Expanded mobile recreation program to Willow Village apartments, resulting in a 63% increase in participation with 681 visits this fiscal year
- Increased recreational swimming revenue by 24% with innovative programming
- Floating Pumpkins Event saw an increase of 37% more attendees than the previous year at its signature aquatic event
- Summer Camp saw an increase of 42% serving 293 participants with enriching activities and field trips

5. Service Delivery Unique to the Agency

A. Onsite Service Modules: The City has strategically placed portable facilities on school district property: mobile modulars at Boyd, and Hugh Banks Elementary schools that bring our services directly to where families gather. Also, the Rec N' Roll mobile recreation program brings the recreation directly to neighborhoods in need, including weekly programming at Willow Village Apartments, to overcome transportation barriers. This innovative approach has allowed the city to reach children who might otherwise miss out on recreational opportunities. This past year, the City expanded this program to Willow Village apartments, resulting in a 63% increase in participation with 681 visits.

B. Joint Use: The City maintains agreements for the joint use of facilities and partners with over 40 sports leagues, non-profits, and faith-based community groups.

C. Partnerships: With over 40 organizations including sports leagues, non-profits, and community groups like Sunrise Church, homeless services providers, Rotary Club, Rialto Kiwanis, CEMEX and many more.

D. Cemetery: The Department operates and manages the Rialto Park Cemetery since 1902.

6. Master or Strategic Plan

The City does not currently have a master or strategic plan related to its park and recreation services. Long-range facility planning and park land preservation are integrated directly into the broader elements of the City's General Plan.

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7. Previous Service Reviews

The City's first service review (by agency), second (countywide water), third (countywide wastewater), and fourth (countywide fire protection and emergency medical) are available via the links located underneath the agency map on the first page of this profile. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

The financial structure of Rialto's General Fund is heavily influenced by a local tax measure targeting specific wholesale industries. While the city aims for a balanced budget, it has historically faced financial strain and relies on specialized local revenue measures to maintain service levels.

Major General Fund Revenue Sources
Rialto's revenue base is significantly bolstered by local taxation, including a unique business tax measure.

- Property Taxes: This is typically the largest single revenue source, providing a stable base of funding for the General Fund.
- Sales Tax: The second-largest source, reflecting local consumer spending and commercial activity.
- Measure U (Wholesale Liquid Fuel Storage Tax): This is a crucial and dedicated local revenue source for the General Fund.
    - Source: Approved by voters in November 2014, Measure U imposes a business license tax (up to $1.00 per cubic foot) on businesses operating wholesale liquid fuel storage facilities (commonly called "tank farms").
    - Goal: The tax was intended to generate up to $10 million annually to restore and maintain services, specifically police, fire, public works, and parks.
- Utility Users Tax (UUT): An 8% tax levied on home and business utilities generates approximately 22% of total General Fund operating revenue.
- Licenses and Permits: Revenue from business licenses, building permits, and other fees.

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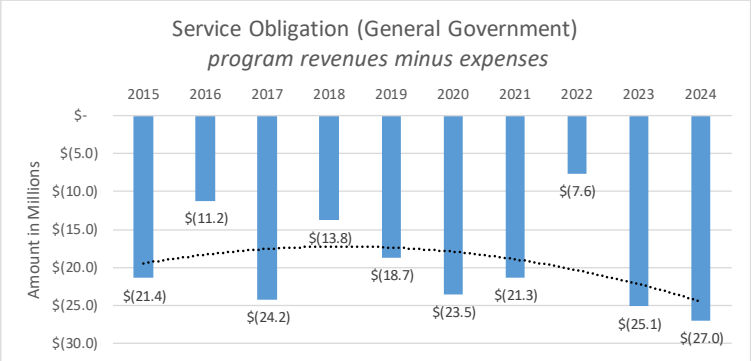
The City's financial strategy relies on its new revenue sources (like Measure U) to prevent the recurrence of the severe staffing and service cuts that were experienced during the last major economic downturn.

B. Fiscal Indicators

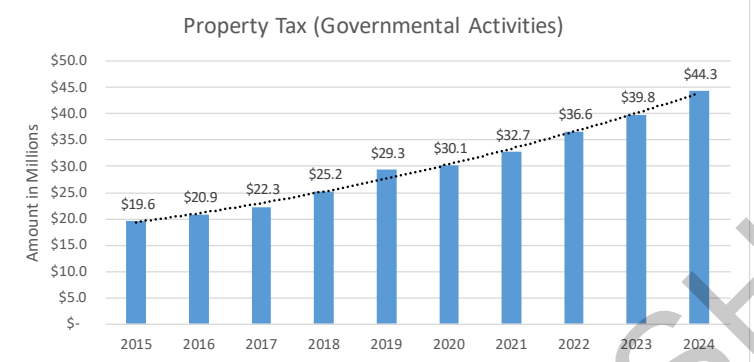
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WORKSHOP

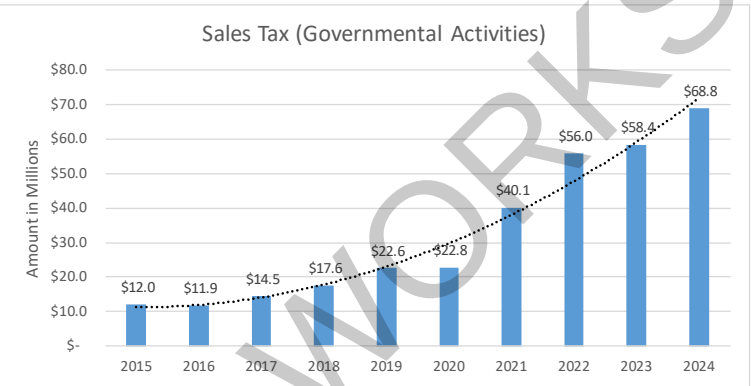
City of Rialto: Funding the Service



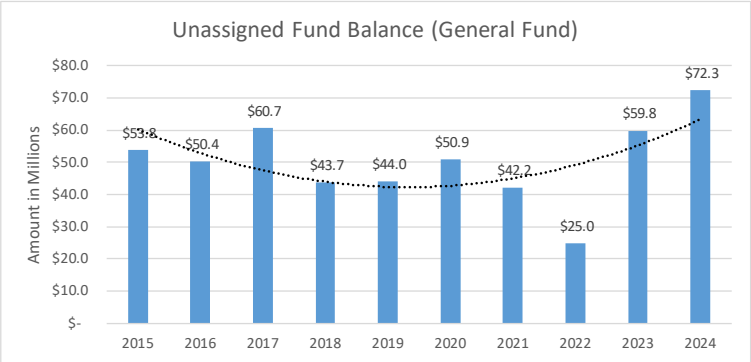
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.



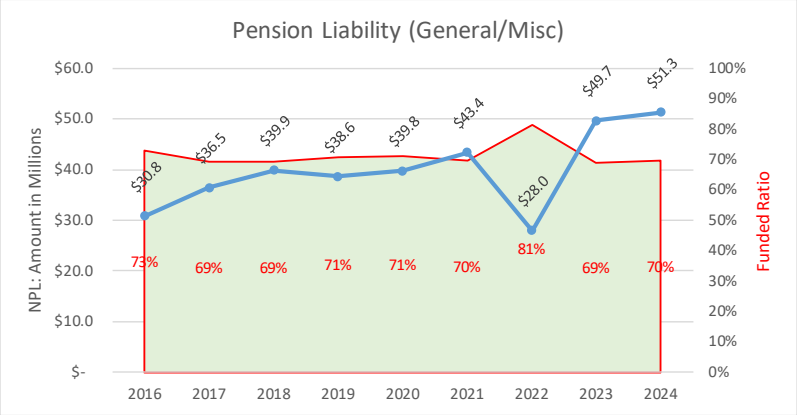
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source: Statement of Activities

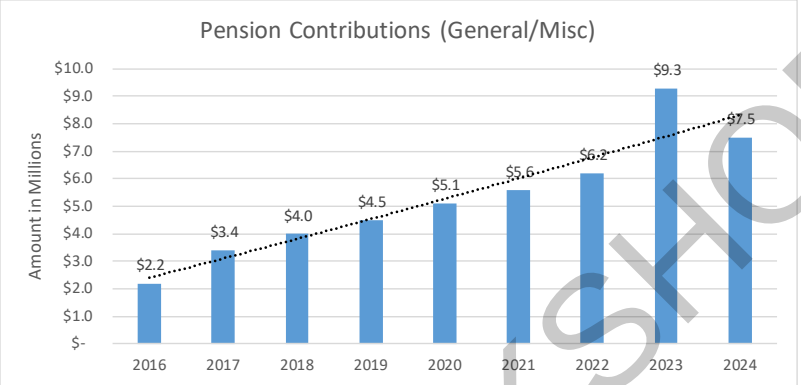


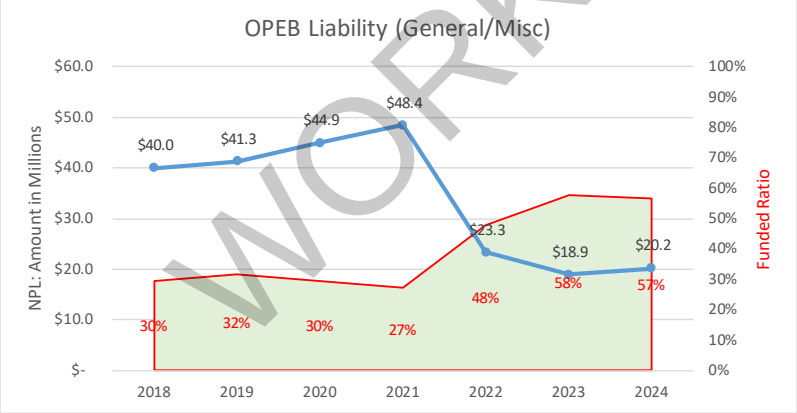
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source: Balance Sheet

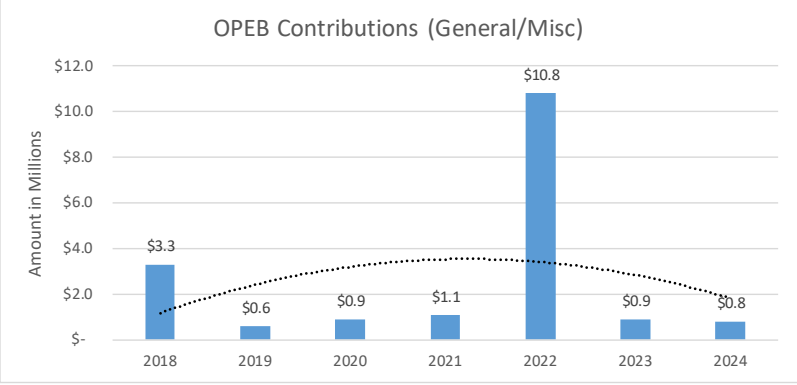
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City of Rialto: Pension and Other Post-Employment Benefits









Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules

WORKSHOP

Pension and OPEB

The Net Pension Liability (NPL) has risen incrementally in tandem with workforce costs and demographic shifts. After a strong market performance temporarily dropped the NPL to $27.98 million in 2022, liabilities climbed back to $51.31 million in 2024. The corresponding pension funding ratio stands at 69.5%, representing a standard long-term funding threshold for regional public entities.

The City significantly reduced its outstanding retiree medical liability by making a substantial $10.8 million contribution against its actuarially determined contribution of $3.4 million in FY 2021/22.

C. Capital Outlay and Grant Funding

The Capital Improvement Program (CIP) is a five-year plan that outlines expenditures and funding sources for capital projects. Most projects are supported by grants or other restricted funding sources. The plan is reviewed annually, and projects may be revised or re-prioritized due to factors such as rising construction costs or shifting community priorities. Capital project allocations are incorporated into each fund's operating budget.

Recent improvements include:

- Ferguson playground resurfacing project was completed
- Rialto City Park Court resurfacing and tennis court conversion to pickle ball courts was completed

This past year, grant achievements include:

- Secured $17,277 in CDBG funding for Wildlife Educational Field Trips
- Continued pursuit of additional funding opportunities to enhance program accessibility and quality
- Secured the necessary funding via CDBG to complete building 400 upgrades
- Omni-Trans Grant $455,073 for Senior and Disabled community transportation program
- Received an additional $497,000 for Rialto's Bike Share Program
- Received $2,500 in Coach training funds from NRPA and Professional Training for coaches

WORKSHOP

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

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City of Rialto Website Checklist website accessed 12/23/2025 https://www.rialtoca.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	

WORKSHOP

Sources:

City

Audits
Budgets
General Plan
Questionnaire
Website. https://www.rialtoca.gov/. Accessed 12 January 2026

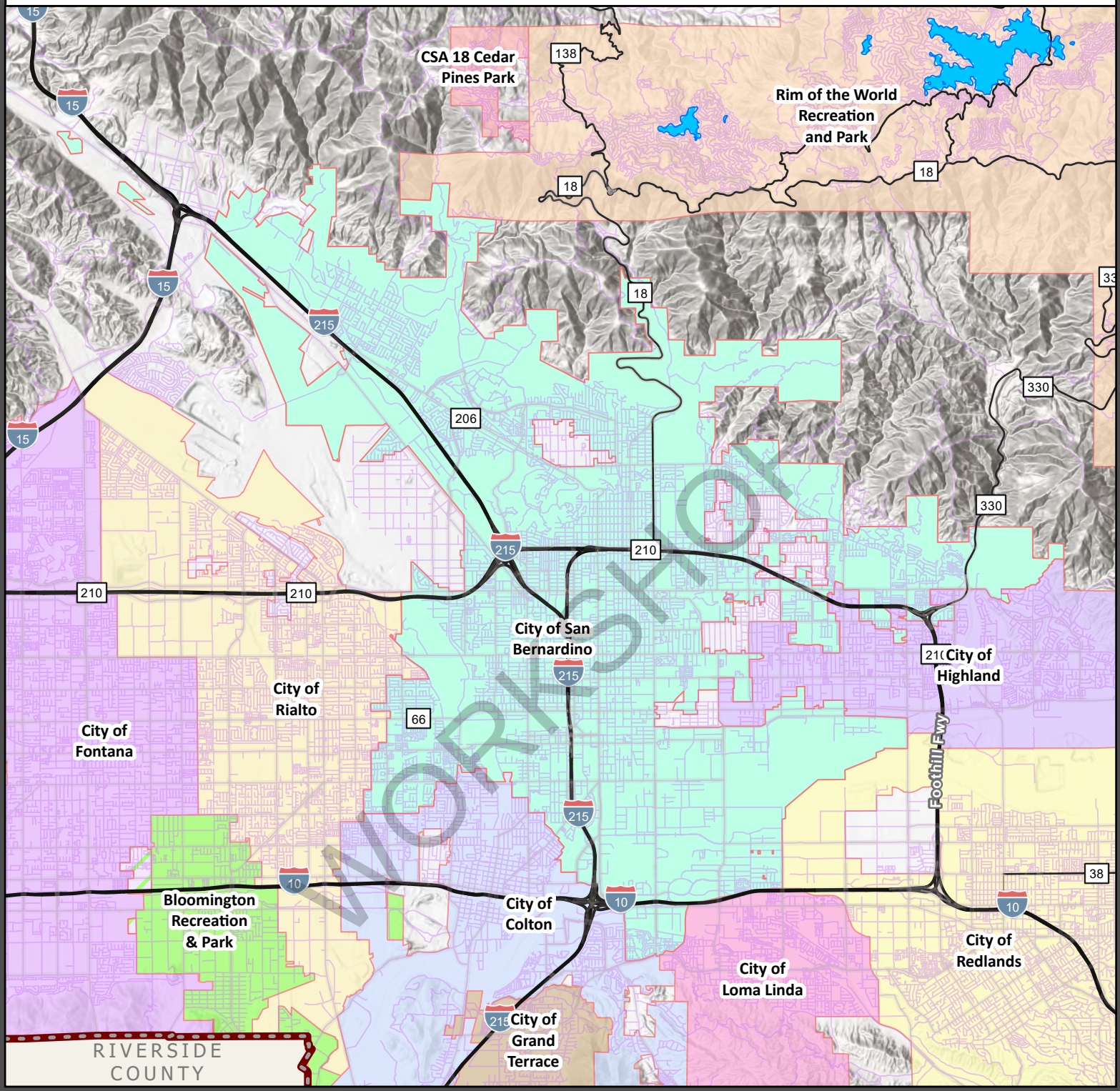
LAFCO

Fiscal Indicators Program
LAFCO 2921 – Service Review and Sphere of Influence Update for the City of Rialto (2003)
LAFCO 3187 – Countywide Service Review for Water (2017)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)
LAFCO 3231 - Countywide Service Review for Fire and Emergency Response (2020)

WORKSHOP

Workshop Draft

City of San Bernardino



Principal Act	Government Code Title 4 - §34000			Year Formed	1854	Governance	City Council
Area	62.42 sq. mi	Population (Esri)	219,014	Website	https://www.sbcity.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

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- City of Colton
- City of Fontana
- City of Grand Terrace
- City of Highland
- City of Loma Linda
- City of Redlands
- City of Rialto
- City of San Bernardino
- CSA 18 Cedar Pines Park
- Rim of the World Recreation and Park
- Bloomington Recreation & Park
- Bloomington R&P within City of Fontana

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of San Bernardino possesses adequate administrative, financial, and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review concludes that despite severe historical funding shortfalls for park maintenance, recent General Fund revenue growth allows the city to preserve baseline operations and support recent recreational initiatives.

This service review does not have any specific recommendations for Commission action related to the City of San Bernardino.

2. Overview and Brief History

Agriculture was the initial mainstay of the San Bernardino Valley's economy with early settlers irrigating their crops by diverting water from the Santa Ana River and Mill Creek. The Valley's earliest irrigation ditch, the Mill Creek Zanja, was constructed in 1820 by Serrano peoples and ultimately stretched 12 miles to support agricultural cultivation. Mormons arrived in the valley in 1851, making camp at the mouth of a canyon of what is now known as Lytle Creek.

In 1839, the Mexican government initiated a colonizing effort in the valley led by José del Carmen Lugo. The Lugo family primarily raised livestock before selling the Rancho San Bernardino in 1851 to a group of Mormon settlers, who made camp near Lytle Creek but were recalled to Salt Lake City six years later. Following these early settlements, San Bernardino County was created in 1853 from portions of Los Angeles and San Diego counties, and the City of San Bernardino formally incorporated in 1854.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The City's Parks, Recreation, and Community Services Department operates 38 parks encompassing approximately 500 acres of developed land and open space. The department is dedicated to ensuring that all residents of the City of San Bernardino are provided access to information, services, and resources.

The City utilizes several indoor facilities to deliver its programming, often focusing on specific demographics:

WORKSHOP

- General Community Centers: Facilities like the Center for Individual Development, Delmann Heights Community Center, and Lytle Creek Community Center serve as hubs for various programs, athletics, and camps.
- Senior Centers: The department operates two dedicated centers - Fifth Street Senior Center and Perris Hill Senior Center - providing essential resources and activities for the senior community.
- Aquatics: The Jerry Lewis Family Swim Center offers year-round aquatics programs, including recreational swimming and classes for all ages.

5. Service Delivery Unique to the Agency

A. Adaptive Recreation: A range of programs and classes are offered for all ages and abilities, particularly at the Center for Individual Development, including the provision of sensory stations at city events.

B. Back 2 Nature Program: Funded by the California Outdoor Equity Grant Program, Back 2 Nature is designed to provide opportunities for urban youth to experience and enjoy the outdoors.

C. Murals: Murals are an engaging form of public art that can have a positive impact on our community. Murals help transform urban spaces into vibrant and attractive areas. Many of San Bernardino's murals are created through collaborative efforts that include local artists, residents, and community organizations.

6. Master or Strategic Plan

In May 2026, the City completed its Parks Master Plan (2026). This was explicitly done to serve as a blueprint for equitable access and to reflect community values and unmet needs. The master plan aims to ensure that parks are safe, well-maintained, and equitably distributed throughout the city, with the goal of having a park accessible within a 10-minute walk for all residents. The Plan identified a park acreage deficit as the City is well below its goal, currently averaging only 2.0 acres of parkland per 1,000 residents. The long-term goal established in the 2050 General Plan is 5.0 acres per 1,000 residents. The Plan identifies the following recommendations:

1. Enhanced Security and Safety Measures
2. Increase Funding for Sustainable Operations and Growth
3. Comprehensive Facility Upgrades and Renovations
4. Investment in Staff Development and Competitive Compensation
5. Strengthen Branding and Community Engagement

WORKSHOP

7. Previous Service Reviews

This City's first service review (by agency), second (countywide water), and third (wastewater) are available via the links located underneath the agency map on the first page of this profile section. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

San Bernardino's fiscal position is characterized by a successful recovery from its August 2012 bankruptcy—which formally closed in 2022—yet its current baseline operations remain heavily reliant on voter-approved tax interventions to prevent structural shortfalls.

The 2026 Parks Master Plan highlights a critical capital deficit: San Bernardino historically invests only $2,400 per developed park acre annually, contrasted against a regional municipal average of $8,300 per acre. This persistent underfunding has generated a substantial backlog of deferred maintenance across municipal facilities.

The General Fund has shown recent growth in revenue, allowing the city to maintain service levels and fund new initiatives added in the last couple of fiscal years. The FY 2025 budget includes a slight budgeted use of reserves to support ongoing initiatives. Although the FY 2024/25 budget required a modest drawdown of liquid reserves, the City projects a small operating surplus for FY 2025/26, reflecting a stable upward trajectory.

B. Measure S

Originally passed to renew and expand a previous public safety transaction tax (Measure Z), Measure S generates critical revenue for the General Fund. These funds are legally essential to sustain public safety, coordinate youth/senior programs, and prevent severe structural deficits in street, park, and library maintenance.

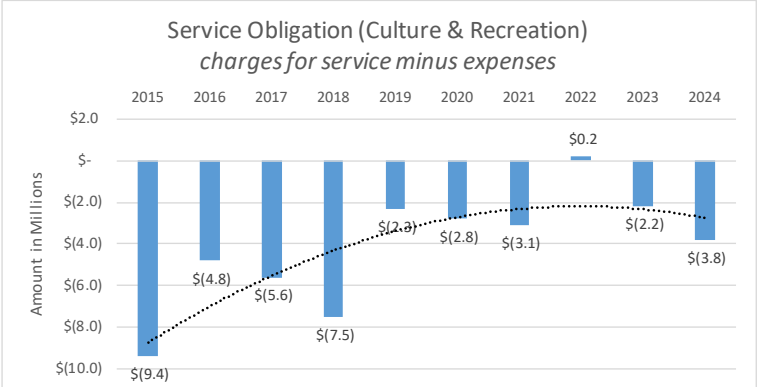
WORKSHOP

C. Fiscal Indicators

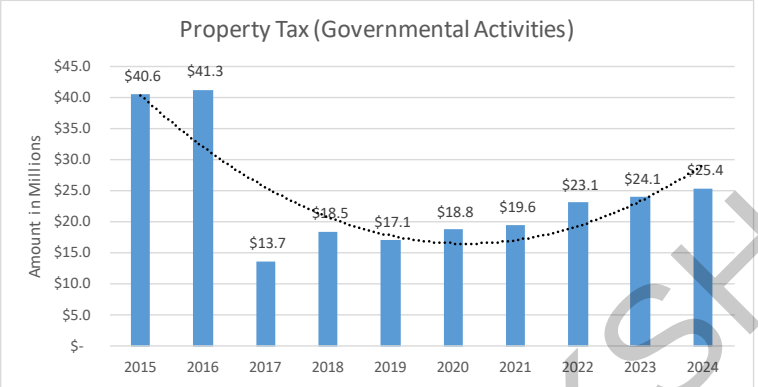
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

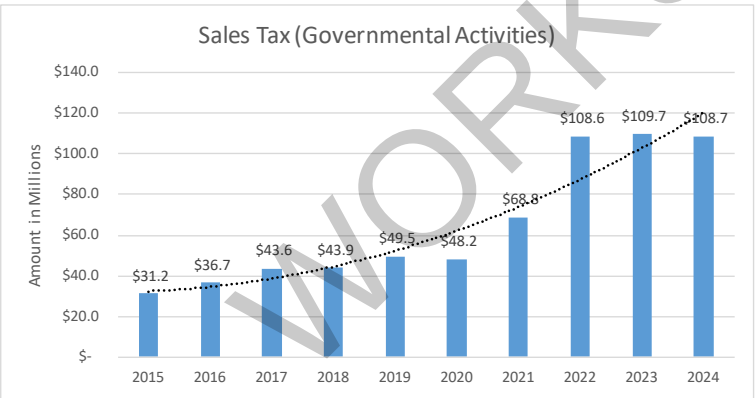
City of San Bernradino: Funding the Service



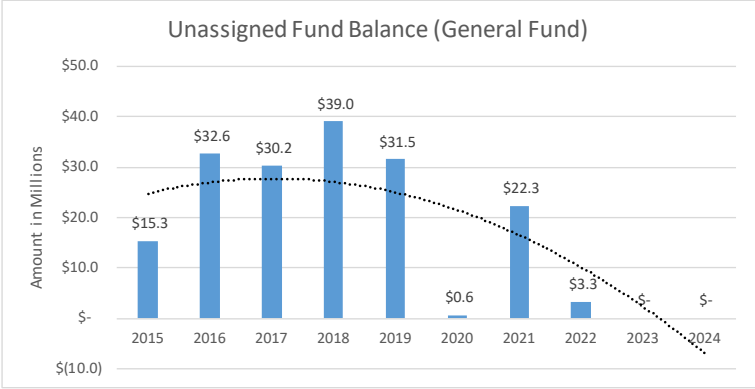
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Activities



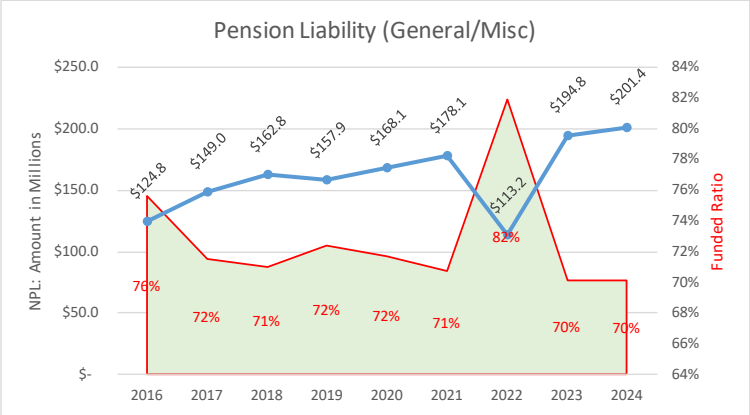
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



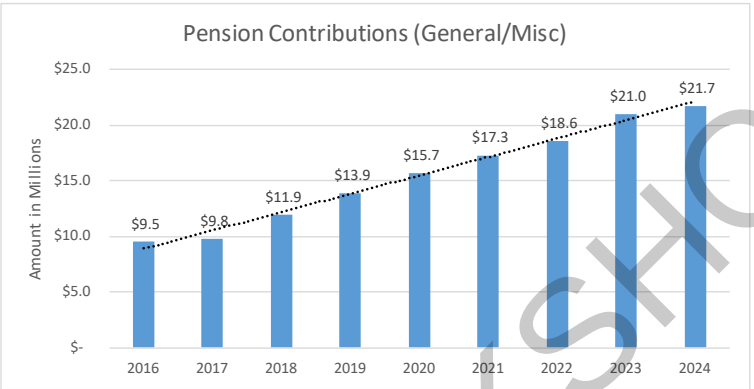
Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

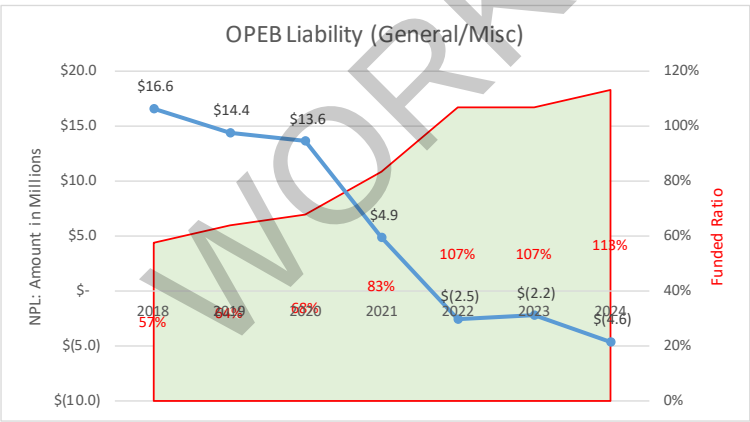
WORKSHOP

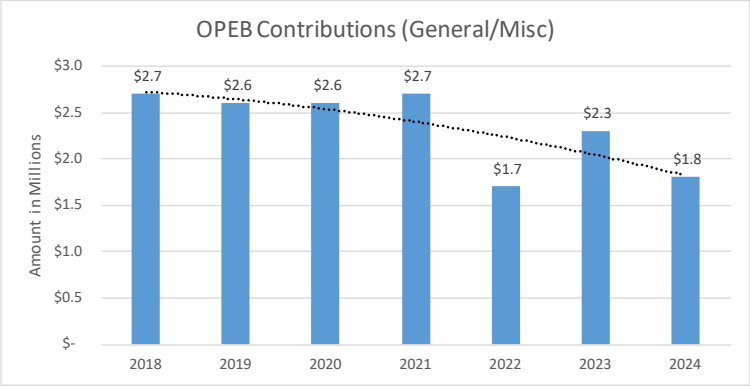
City of San Bernardino: Pension and Other Post-Employment Benefits



Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules







WORKSHOP

D. Capital Outlay and Grant Funding

Discretionary operational funds are supplemented by targeted state resources, including a $605,000 grant from the California Department of Parks and Recreation's Outdoor Equity Program to fund 72 community activity days and 42 regional natural excursions over a three-year cycle.

The 2026 Parks Master Plan highlights a critical capital deficit: San Bernardino historically invests only $2,400 per developed park acre annually, contrasted against a regional municipal average of $8,300 per acre. This persistent underfunding has generated a substantial backlog of deferred maintenance across municipal facilities. However, the FY 2027-31 Capital Improvement Program allocates roughly $16.2 million for park improvements.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

WORKSHOP

City of San Bernardino Website Checklist website accessed 12/23/2025 https://www.sanbernardino.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	

The following criteria are recommended for agency websites by a number of governance associations and organizations.		
	Yes	*No*
Description of services?	X	
Service area map?	X	
City Council schedule?	X	
Budgets (past 3 years)?	X	
Audits (past 3 years)?	X	
List of elected officials and terms of office?	X	
List of key agency staff with contact information?	X	
Meeting agendas/minutes (last six months)?	X	
Notes:		

WORKSHOP

Sources:

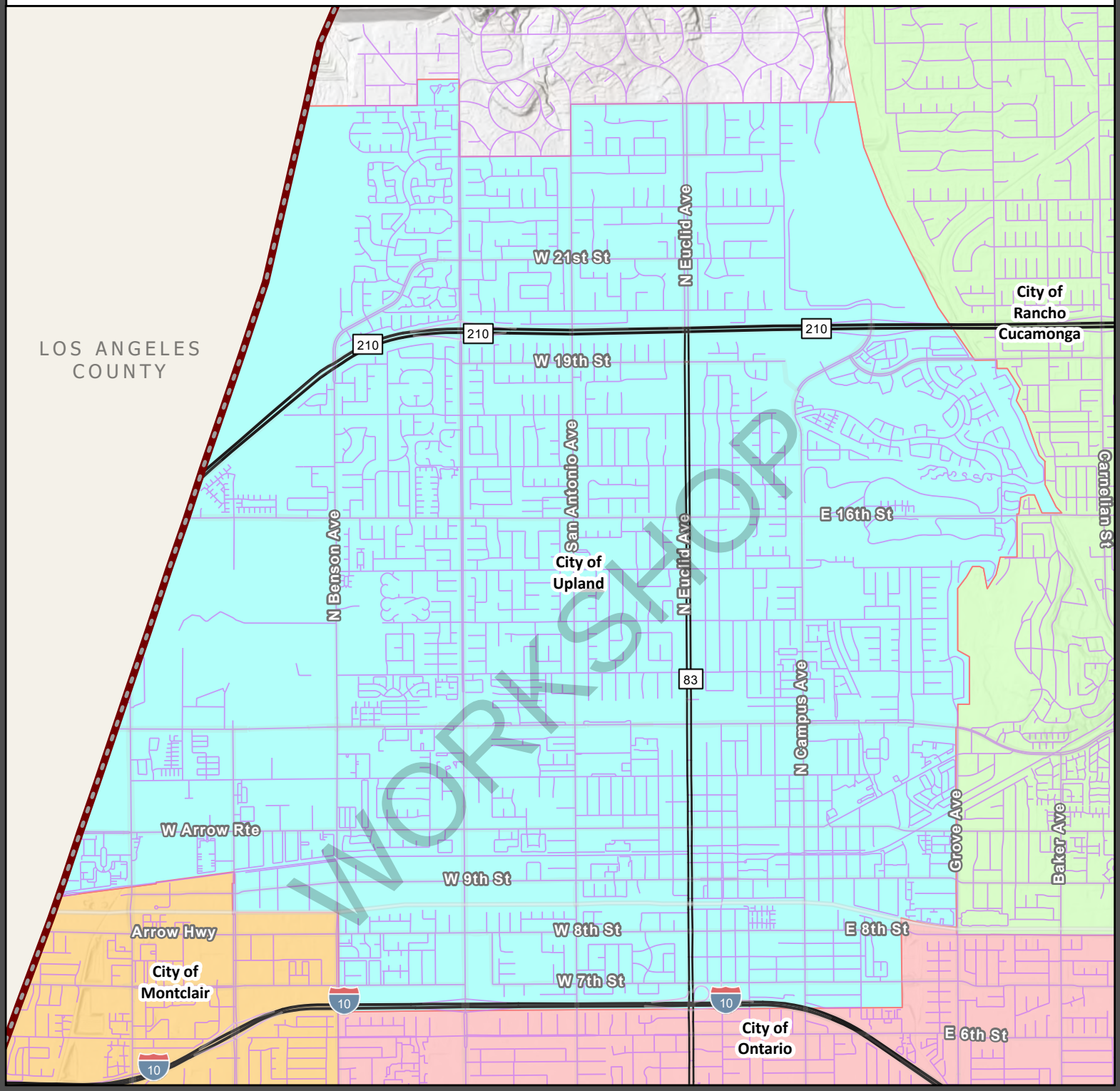
City
Audits
Budgets
General Plan
Parks Master Plan Update 2026
Questionnaire
Website. https://www.sanbernardino.gov/. Accessed 15 March 2026

LAFCO
Fiscal Indicators Program
LAFCO 2925 – Service Review and Sphere of Influence Update for the City of San Bernardino (2003)
LAFCO 3187 – Countywide Service Review for Water (2017)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025, https://www.parksforcalifornia.org/projects/

Workshop Draft

City of Upland



Principal Act	Government Code Title 4 - §34000			Year Formed	1906	Governance	City Council
Area	15.67 sq. mi	Population (Esri)	79,953	Website	https://www.uplandca.gov		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

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City of Montclair
City of Ontario
City of Rancho Cucamonga
City of Upland

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Upland possesses adequate administrative, financial, and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the City of Upland.

2. Overview and Brief History

The following is taken from the City's budget:

> In 1882, George Chaffey arrived in Upland, and shortly after engineered the historic Euclid Avenue. Chaffey also developed a water system for the area that depended on gravity flow from the canyons of the San Gabriel Mountains to the valley below. With access to a reliable source of water, lemon grower associations were started. In 1897, citrus grower Charles D. Adams suggested the name "Upland" for a new citrus association proposed in the rich farm area. Adams offered the name of Upland – indicating its location uphill from its more established neighbor, Ontario. To separate itself from Ontario, in 1906 the Upland voters approved cityhood.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The City of Upland's parks and recreation services are managed by the Recreation and Community Services Division. The City identifies 13 parks within its limits. One facility to highlight is the George M. Gibson Senior Center - A dedicated center offering social, nutritional, recreational, and educational activities for local seniors (age 55+), including fitness activities, support groups, and classes.

5. Service Delivery Unique to the Agency

Youth & Senior Scholarship Program (Build-A-Dream): This vital initiative raises funds for low-income youth and seniors, ensuring they can participate in recreational programs and activities.

WORKSHOP

6. Master or Strategic Plan

Upland leaders are implementing a Five-Year Parks and Recreation Master Plan to create more recreational opportunities. Community input revealed that residents prioritized updating local trails (over 70% of respondents rated this "very important") and improving park facilities. Initial priorities include updates to Eighth Street Park, followed by renovations at Depot Park and Jefferson Memorial Park. The plan aims to increase community events and facilities like multi-use sports courts and fields (e.g., for pickleball, volleyball, or soccer) and improve park safety. Securing state, federal, and private grant funding is a major part of the strategy as the general parks budget is often limited.

7. Previous Service Reviews

The City's first service review (by agency), second (countywide water), and third (countywide wastewater) are available via the links located underneath the agency map on the first page of this profile. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview: The City's financial strategy is heavily focused on long-term planning, conservative reserve management, and proactive pension debt reduction. The City adopted its first-ever two-year budget for Fiscal Years 2024/2025 and 2025/2026 to provide a stable, long-term financial outlook. Upland is recognized for its aggressive and strategic efforts to ensure long-term fiscal health, primarily by addressing its largest long-term liabilities and shoring up reserves.

B. Pension Liabilities and Contributions: The City is proactively tackling its Unfunded Accrued Liability (UAL) for CalPERS, which exceeds $100 million combined for all plans. The City adopted the BLAST Strategy to prioritize the accelerated payoff of this debt, which initially increased the pension expense. The term "BLAST" is an acronym for Bonds, Lease Investment, Additional Discretionary Payment (ADP), Savings, and Transfer. This innovative and financial maneuver enables Upland to aggressively pay down its pension liability without resorting to traditional, high-risk Pension Obligation Bonds (POBs). This move is projected to save the city tens of millions in unfunded liability payments over the next two decades.

WORKSHOP

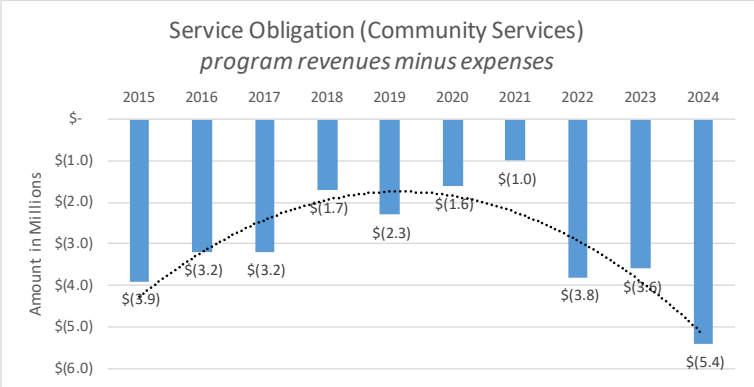
C. Reserves: The City maintains a formal reserve policy, but has recently discussed increasing its target to better withstand economic volatility. The City has been recommended to increase its Economic Uncertainty Reserve to 25.0% of General Fund operating expenditures (roughly $15.4 million for FY 2024/2025). This is a strategic move due to the high reliance on sales tax revenue, which is susceptible to economic downturns. The Finance Committee has recommended shifting some reserve funding streams to address the dire need for road and infrastructure funding, which requires significant, multi-million dollar annual investment to prevent the Pavement Condition Index (PCI) from declining into the "Poor" category.

D. Fiscal Indicators

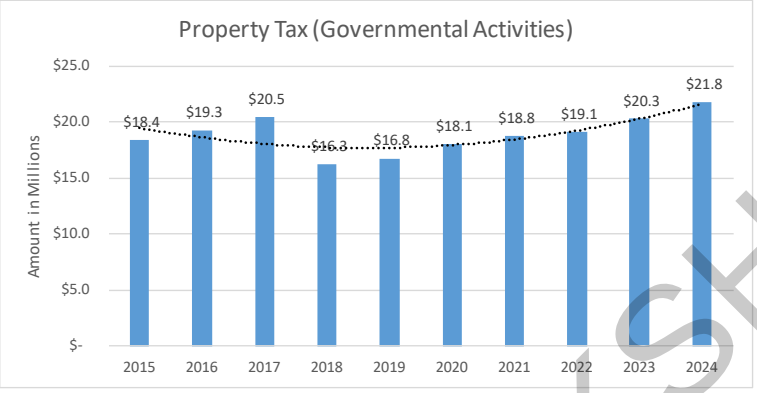
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

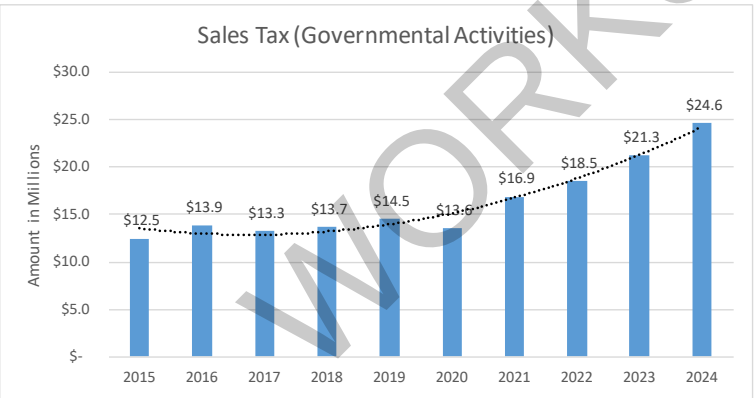
City of Upland: Funding the Service



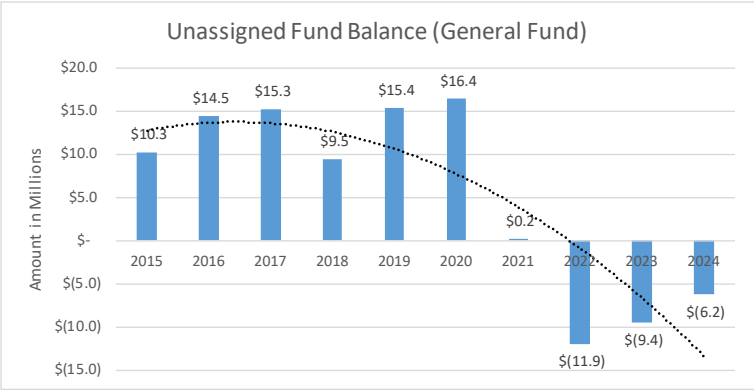
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Activities



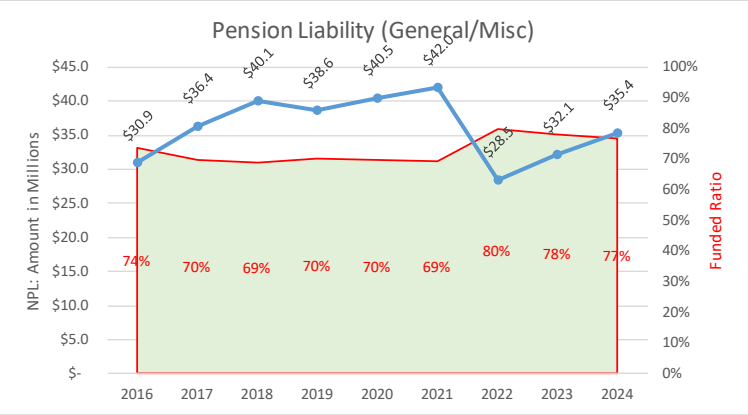
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



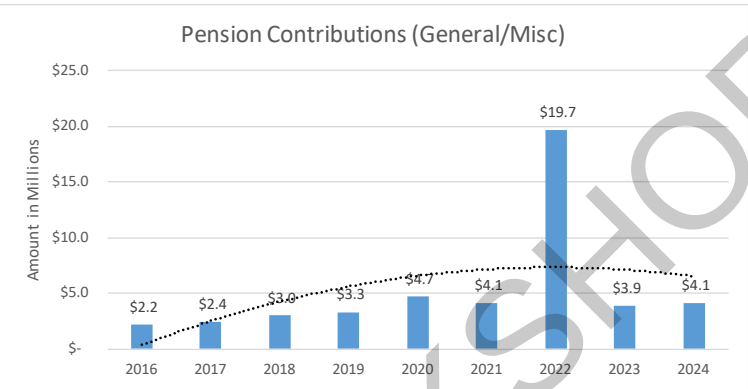
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source: Balance Sheet

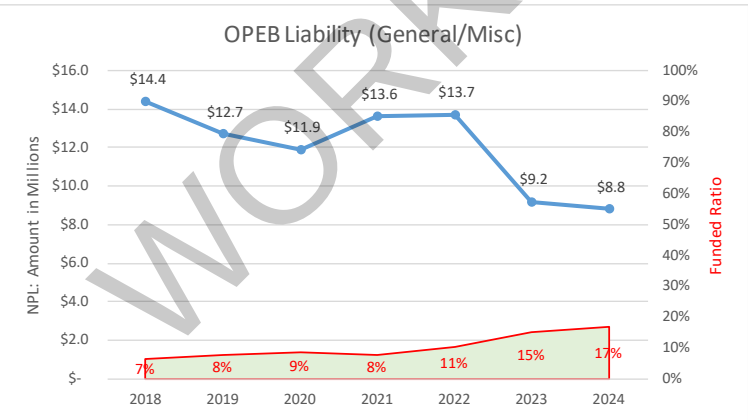
WORKSHOP

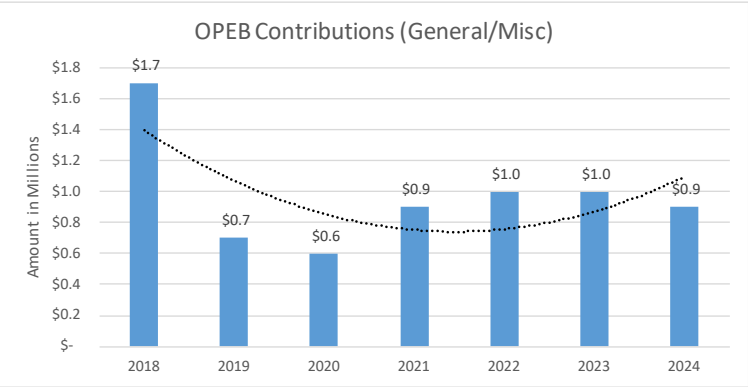
City of Upland: Pension and Other Post-Employment Benefits



Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules







WORKSHOP

E. Capital Outlay and Grant Funding

Recent major grants include $1 million from County Supervisors Hagman and Armendarez Discretionary Funding for the Baldy View Dog Park. Additionally, the FY 2025/26 Capital Improvement Program identifies $3.9 million for park acquisition and development.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

WORKSHOP

City of Upland Website Checklist website accessed 12/29/2025 https://uplandca.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	

The following criteria are recommended for agency websites by a number of governance associations and organizations.		
	Yes	***No***
Description of services?	X	
Service area map?	X	
City Council schedule?	X	
Budgets (past 3 years)?	X	
Audits (past 3 years)?	X	
List of elected officials and terms of office?	X	
List of key agency staff with contact information?	X	
Meeting agendas/minutes (last six months)?	X	

Sources:

City

Audits
Budgets
General Plan
Questionnaire
Website. https://uplandca.gov/. Accessed 1 March 2026

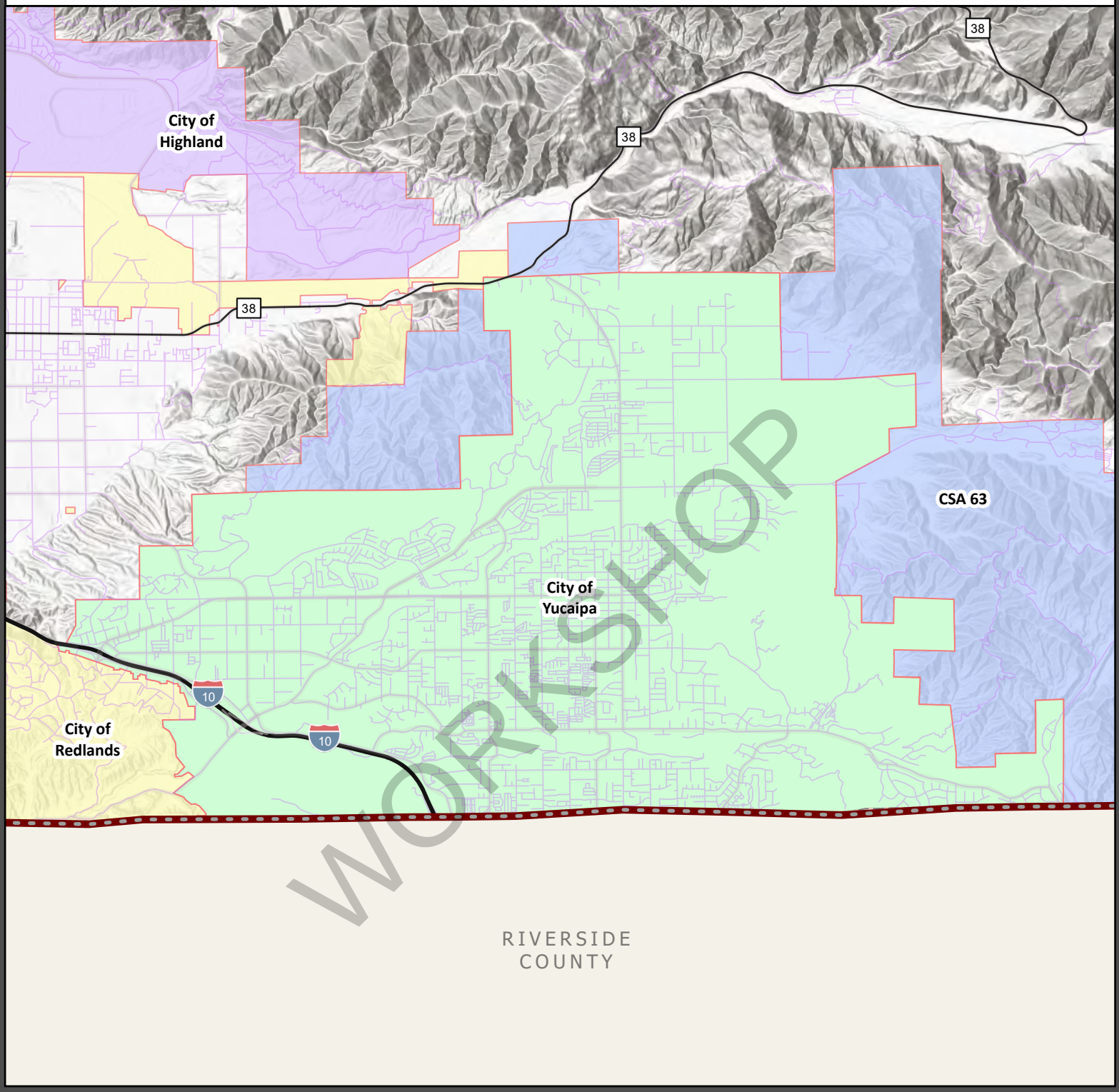
LAFCO

Fiscal Indicators Program
LAFCO 2894 – Service Review and Sphere of Influence Update for the City of Upland (2002)
LAFCO 3187 – Countywide Service Review for Water (2017)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)

WORKSHOP

Workshop Draft

City of Yucaipa



Principal Act	Government Code Title 4 - §34000			Year Formed	1989	Governance	City Council
Area	28.25 sq. mi	Population (Esri)	55,068	Website	https://www.yucaipa.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.47 0.95 1.9 2.85 3.8 Miles

N

City of Highland
City of Redlands
City of Yucaipa
CSA 63

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Yucaipa possesses adequate administrative, financial, and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the City of Yucaipa.

2. Overview and Brief History

Prior to Spanish colonization and the arrival of European settlers, the Yucaipa Valley was known as Yukaipa't, which means "green valley" in the Serrano language. The land was home to the Serrano people for thousands of years. The fertile valley was watered by springs and creeks running out of the San Bernardino Mountains, sustaining a large Serrano population at a rancheria site now marked as California Historical Landmark No. 620.

Near the rancheria is the Yucaipa Adobe, the oldest house in San Bernardino County. Diego Sepúlveda, nephew of Antonio María Lugo, built the adobe in 1842 on land that was part of the Rancho San Bernardino.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1987 A community group applied to LAFCO to incorporate, and LAFCO approved the application. The effort was narrowly defeated at election. (LAFCO 2426)

Shortly after the election defeat, the Yucaipa Chamber of Commerce requested that LAFCO reduce the sphere of influence for Redlands and grant that sphere area to the Community of Yucaipa. This was done in anticipation of a subsequent incorporation effort. (LAFCO 2426A)

1989 The second effort to incorporate was led by the County Board of Supervisors. This time the voters approved the incorporation measure by a vote of 6,318 to 2,504. (LAFCO 2537)

3. General Operations

The City provides public recreational infrastructure through its Community Services Department, managing dynamic programming, local sports complexes, and community facilities. Ongoing maintenance—including turf management, tree tracking, and playground inspections—is administered by the Public Works Division of the Development Services Department.

WORKSHOP

Major facilities include:

- Yucaipa Community Park: A large 32.5-acre park featuring scenic views, three multi-purpose fields, tennis courts, and various other recreational activities (including picnic shelters and walking trails). It includes an Amphitheater available for rent.
- Bryant Glen Sports Complex: Consists of four multi-purpose playing fields, and is adjacent to the Yucaipa Community Park.
- 13th Street Sports Complex: Features several Little League fields, a T-ball field, and the adjacent Yucaipa Skate Park and Yucaipa BMX park.
- Rick McCown Soccer Complex: Dedicated to soccer with five fields (some partially lit) used for leagues, tournaments, and training (County facility).

Community Centers include:

- Yucaipa Community Center (YCC): The primary hub for the department. It features a Community Gymnasium (available for large groups, business expos, and shows), as well as a Dance & Fitness Room and various reservable activity and meeting rooms.
- Scherer Community Center: Another key facility offering space for programs and events. Programs are geared towards the senior population.
- 7th Street Pool: The City's municipal swimming pool operates during the hot summer months (May through September), offering a 25-yard pool, a small slide, and picnic tables.
- Yucaipa Performing Arts Center (YPAC): A major cultural facility (opened in 2019) used for concerts, theater productions, comedy shows, and private events.

WORKSHOP

4. Service Delivery Unique to the Agency

- Regional Trails Network: The City maintains and expands an extensive municipal trail system that connects local neighborhoods directly to regional open space corridors and the foothills.
- Yucaipa Performing Arts Center: In 2016, Yucaipa broke ground on a multipurpose performing arts center on the corner of Acacia Avenue and California Street. Sitting on 2.7 acres in uptown, the venue hosts a variety of events, including community theater, open-air concerts, dance, and other arts-related events. The performing arts center officially opened in Spring 2019.

- Adaptive Programs (Triple A): The Triple A program provides a safe, entry-level multi-sport experience specifically for children with special needs, emphasizing skill development and inclusion (parent participation is required).
- Joint Use Agreements: The City partners with organizations like Crafton Hills College to allow public access to their recreational facilities (pool, gymnasium, courts) and with the Yucaipa-Calimesa Joint Unified School District for use of select facilities after school and on weekends.
- Irrigation: Several city facilities are irrigated with recycled water. Additionally, through the Yucaipa Valley Water District new parks and developments within their District will be required to have potable and non- potable water services. This includes Dunlap Neighborhood Park, Serrano Lake Park and El Dorado/Five Winds.
- Yucaipa Regional Park: While not a city-managed facility, the massive Yucaipa Regional Park is a major recreational asset for the community and is operated by the San Bernardino County Regional Parks Department. This park boasts three fishing lakes (stocked seasonally), a popular swim complex with dual flume water slides and a sandy beach area, tent and RV camping sites (42 full hookup sites), and extensive hiking trails.
- Wildwood Canyon State Park: This park in the eastern foothills of the San Bernardino Mountains features broad grasslands, canopies of centuries-old interior live oak, and historic ranches and homesteads.
- Wildwood Mountain Bike Trail: This mountain bike trail is approximately 12,750 linear feet and includes switchbacks along the hillside and is mountain bike specific and includes features such as bermed turns, rollers, jumps, and alternate mountain bike technical trail features such as rock drops and rock gardens.
- Golden Wheels: The city provides transportation to seniors.

WORKSHOP

6. Master or Strategic Plan

The provision of parks is guided by the City's long-term vision, as outlined in the Parks, Recreation, Trails, and Open Space Element of the Yucaipa General Plan. This document affirms the importance of these resources and sets forth policies for their preservation, conservation, and provision for the community's quality of life.

In 2015, the City approved its Parks and Recreation Master Plan which sets priorities for parks and recreation programs and facilities. The Plan identifies the top seven priorities: renovate Scherer Senior Center/Community Center, develop area adjacent to existing equestrian center, new neighborhood parks in south Yucaipa, implement 2001 Trails Master Plan, explore recreational opportunities for Flood Control Basin Area, address teen center programming and facilities and Yucaipa Community Center, and address service area gaps with respect to new neighborhood parks in moderate and higher density residential areas.

7. Previous Service Reviews

The City's first service review (by agency) and second (countywide fire protection and emergency medical) are available via the links located underneath the agency map on the first page of this profile. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

The City' General Fund is the main operating fund, but it is currently facing a significant and rapidly growing structural budget deficit. Despite this challenge, the City has strong financial reserves built up from past surplus years, which provides a critical buffer. As of June 30, 2025, the City had no debt outstanding. Long-term liabilities are comprised of the Net Pension Liability, the Total Other Post-employment Benefits Liability.

Measure S 1% local sales tax significantly outpaced expectations this past year, reaching nearly $9 million against an original projection of $6 million. This surplus has provided a vital fiscal bridge, helping to offset a structural deficit largely driven by an annual escalation in public safety contract costs and growing maintenance requirements.

The key financial challenge for Yucaipa is the structural deficit, where ongoing annual expenditures exceed ongoing annual revenues. The General Fund deficit was approximately $5.5 million in FY 2023-24 and increased to around $7.5 million in FY 2024-25, and potentially over $10 million the following year. This deficit is due to expenditure growth (around 8%) outpacing revenue growth (around 4%) for several years, starting in 2019. The causes of rising expenditures are increasing public safety costs, increased operating costs, and unrealized revenue.

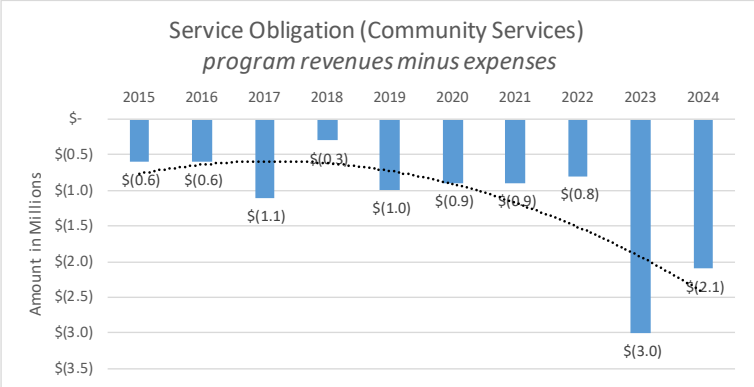
The City's financial stability relies entirely on its historically strong reserve funds. The City is currently in fair financial condition as it relates to reserve balances. Total reserves are approximately $38 million, with about $20 million available as cash ("Rainy Day Fund"). This cash reserve is currently being used to cover the annual deficits.

B. Fiscal Indicators

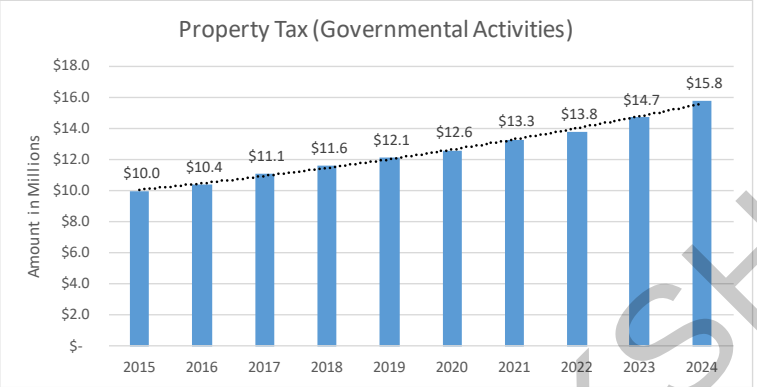
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

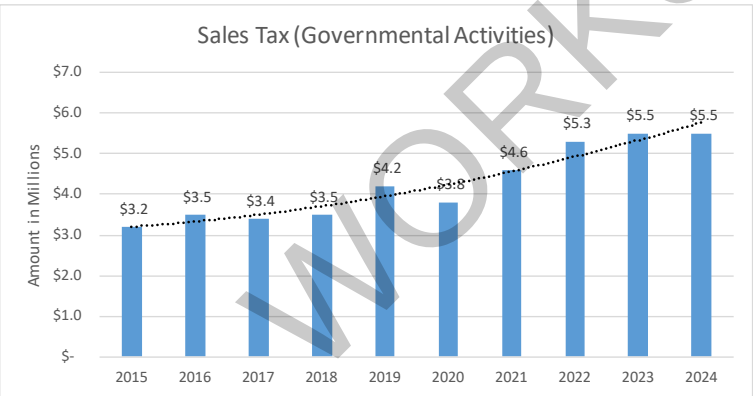
City of Yucaipa: Funding the Service



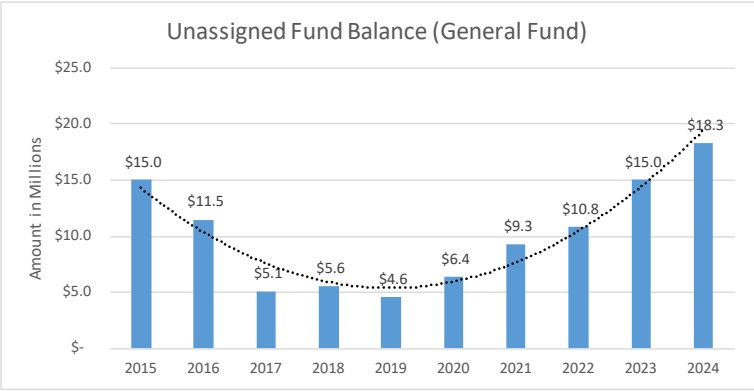
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Activities



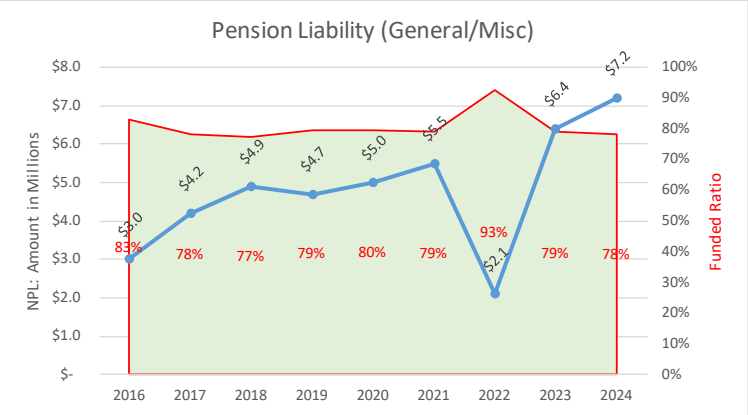
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



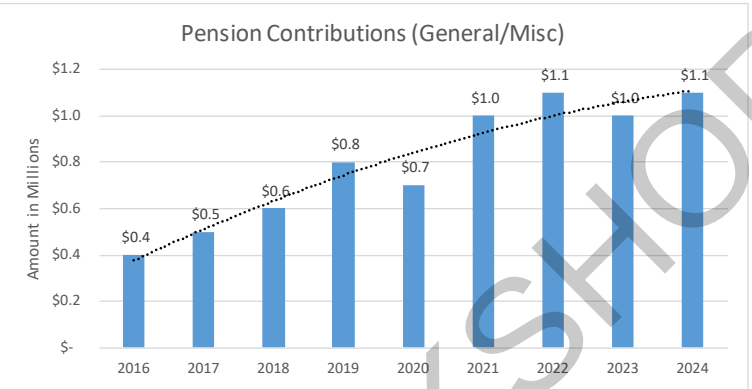
Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

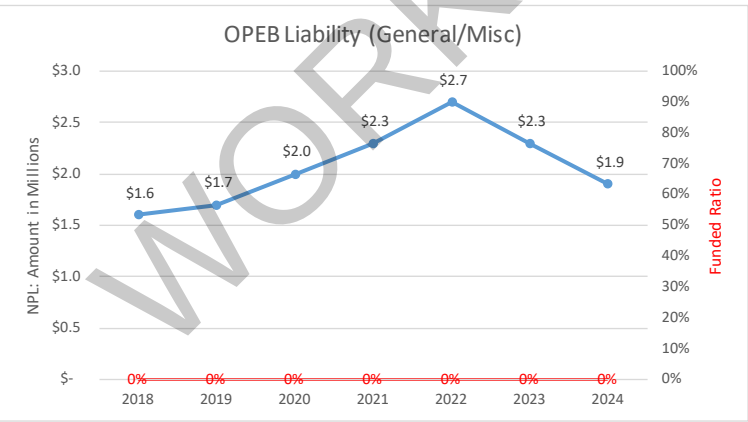
WORKSHOP

City of Yucaipa: Pension and Other Post-Employment Benefits

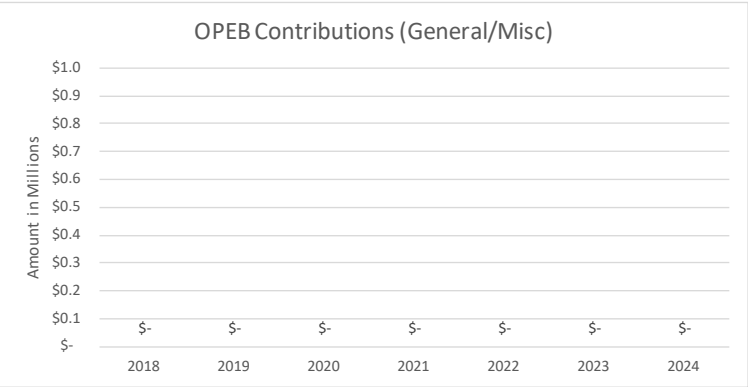


Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules





No assets are accumulated in a trust that meets the criteria in GASBS No. 75, paragraph 4, to pay related benefits.



No assets are accumulated in a trust that meets the criteria in GASBS No. 75, paragraph 4, to pay related benefits.

WORKSHOP

C. Capital Outlay and Grant Funding

Since incorporation, the City has preferred to pay cash for capital projects rather than take on debt. As a result, key facilities (including parks, a community center, Fire Station 3, Yucaipa Police Department, city hall, and the Yucaipa Performing Arts Center) were built without borrowing money. The City also uses its reserves to leverage grants and outside funding for these projects, allowing it to keep improving local infrastructure.

The City identifies two projects that require additional funding to complete.

- Dunlap Park. Estimated cost of $11.9 million with $10.0 million needed
- 7th St Pickleball Facility. Estimated cost of $1.2 million with $720,000 needed.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

City of Yucaipa Website Checklist website accessed 12/29/2025 https://yucaipa.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	

WORKSHOP

The following criteria are recommended for agency websites by a number of governance associations and organizations.		
	Yes	***No***
Description of services?	X	
Service area map?	X	
City Council schedule?	X	
Budgets (past 3 years)?	X	
Audits (past 3 years)?	X	
List of elected officials and terms of office?		X
List of key agency staff with contact information?	X	

Sources:

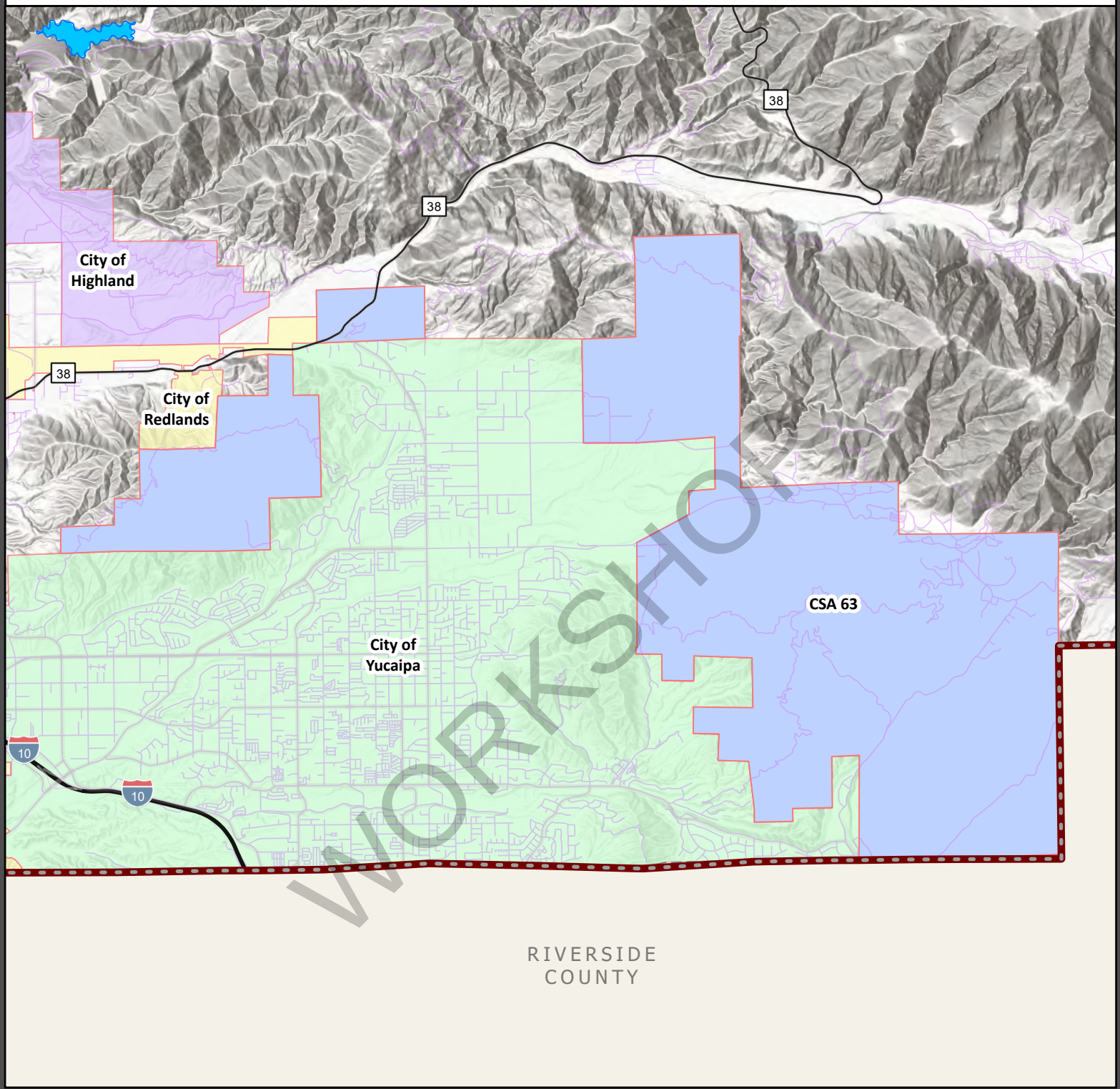
City
Audits
Budgets
General Plan
Questionnaire
Website. https://yucaipa.gov/. Accessed 25 November 2025

LAFCO
Fiscal Indicators Program
LAFCO 2931 – Service Review and Sphere of Influence Update for the City of Yucaipa (2003)
LAFCO 3231 - Countywide Service Review for: Fire Protection/Emergency Medical Services/Dispatch (2020)

WORKSHOP

Workshop Draft

CSA 63



Principal Act	Government Code 25210, Title 3, Division 2, Part 2, Chapter 2.2			**Year Formed**	1967	**Governance**	Board of Supervisors
Area	16.38 sq. mi	**Population (Esri)**	507	**Website**	https://specialdistricts.sbcounty.gov/service-areas/csa-63		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

City of Highland
City of Redlands
City of Yucaipa
CSA 63
Lakes

202

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that County Service Area 63 possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to County Service Area 63.

2. Overview and Brief History

The following is taken from the County's Community Action Plan for Oak Glen:

> Oak Glen was once inhabited by the Serrano and Cahuilla Native American tribes, which used the land for its natural resources. Beginning in the mid-1800s, Oak Glen became an established agricultural community. Today, the Parrish Ranch Apple Shed and Wilshire Oak Glen Apples are reminders of the first Oak Glen settlers. During the 1950s, the community economy shifted from wholesale and shipping to "U-pick" farms, cider mills, and other attractions featuring apple-centric products. Additionally, several rare apple varieties that are no longer commercially available are grown in the community.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1967 The County board of Supervisors forms CSA 63 to maintain a park site.

1989 LAFCO and the electorate approve the formation of the City of Yucaipa, which detached a portion of CSA 63 (LAFCO 2537).

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

CSA 63 is governed by the County Board of Supervisors and administered by the Special Districts Division of the Public Works Department. CSA 63 maintains a 19-acre park site which contains a historical schoolhouse, tennis court, playground, picnic area and paved parking lot for unincorporated areas in Yucaipa and Oak Glen. Located four miles northeast of Yucaipa, the District serves approximately 10,000 park visitors annually.

WORKSHOP

The District does not utilize a formal Advisory Commission or Municipal Advisory Council, opting instead to hold public meetings with residents as needed. Community engagement is further supported through a quarterly newsletter and an active local Museum Association.

5. Service Delivery Unique to the Agency

- Forest Proximity: Reflecting its wilderness setting, 30 percent of the land within the Community Plan area is part of the San Bernardino National Forest .
- Perimeter Trails: The park has hiking trails around the perimeter.
- Oak Glen Schoolhouse Museum: The parkland houses a historic two-story schoolhouse built in 1927 that offers guided public tours. The facility is a standard "stick" frame building featuring a distinct exterior composed of stones transported by horse and sled from Mill Creek.

6. Master or Strategic Plan

While CSA 63 lacks a standalone master plan, its planning and budgeting items are integrated into the County's broader planning documents.

The County's Community Action Guide for Oak Glen includes the following action statement related to parks and recreation: Enhance existing and permit new recreational facilities such as lodging, organized camps and campgrounds to support continual use year round.

7. Previous Service Reviews

The District's first service review (by agency), is available via the link located underneath the agency map on the first page of this profile. No specific issues regarding park and recreation facilities were identified at that time.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). The information below incorporates all the information and sources identified above.

A. Overview

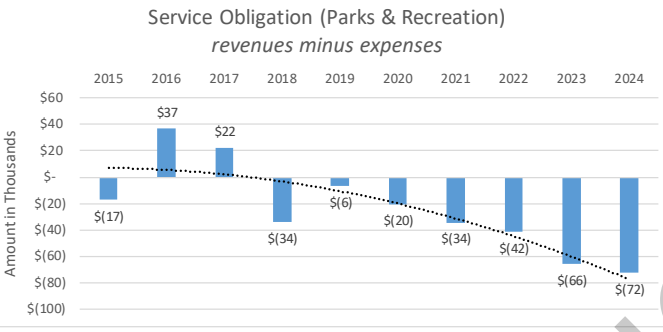
The District's management is handled through the County Special Districts Division of its Public Works Department. CSA 63's primary source of funding is receipt of a share of the ad valorem property tax.

WORKSHOP

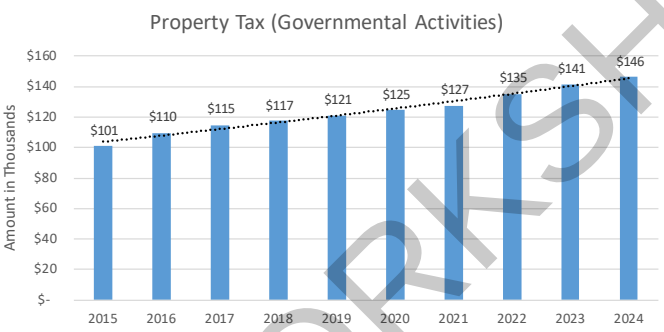
B. Fiscal Indicators

Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

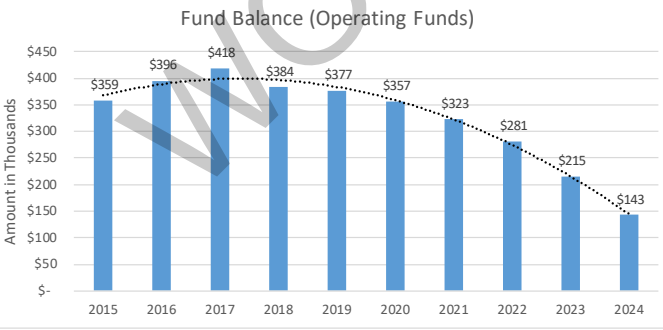
County Service Area 63: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property (see below).
source: Statement of Rev, Exp & Changes in Fund Balance



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Rev, Exp & Changes in Fund Balance



Fund balance that is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Statement of Rev, Exp & Changes in Fund Balance

WORKSHOP

C. Capital Outlay and Grant Funding

The County completed several notable facility upgrades in 2023:

- Court Modernization: Resurfaced the park's tennis courts to integrate lines for four new pickleball courts.

- Historic Preservation: Cleaned and repainted the Oak Glen Schoolhouse Museum structure.





9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

County Service Area 63 Website Checklist website accessed 1/12/2026 https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?			X
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

WORKSHOP

Sources:

District
Audits
Budgets
Oak Glen Community Action Guide, Countywide Plan, 2019.
Questionnaire
Website. https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/. Accessed 17 October 2025

LAFCO
Fiscal Indicators Program
LAFCO 2934 – Service Review and Sphere of Influence Update for County Service Area 42 (2003)

WORKSHOP

PART II: Agency Profiles and Reviews
SECTION 2: North Desert Agencies

Baker Community Services District

Barstow Heights Community Services District

City of Adelanto

City of Barstow

City of Victorville

County Service Area 29 (Lucerne Valley)

County Service Area 42 (Oro Grande)

County Service Area 70 Zone P6 (El Mirage)

County Service Area 70 Zone W (Hinkley)

Daggett Community Services District

Helendale Community Services District

Hesperia Rec and Park District

Newberry Community Services District

Phelan Pinon Hills Community Services District

Town of Apple Valley

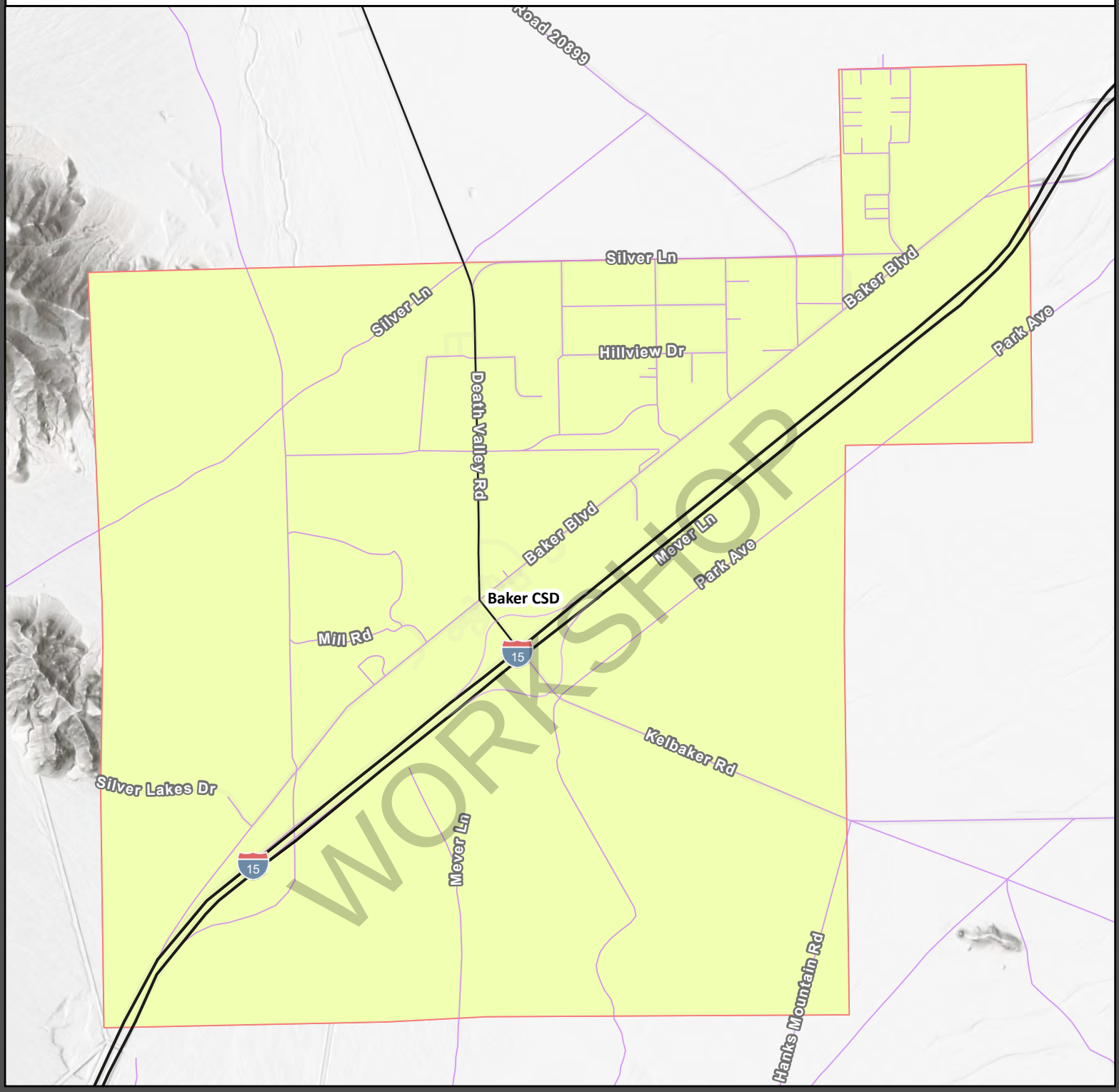
Wrightwood Community Services District

Yermo Community Services District

WORKSHOP

Workshop Draft

Baker CSD



Principal Act	Government Code 61100, Division 3, Title 5, superseded by Division 3, Title 6			Year Formed	1956	Governance	Board of Directors
Area	4.45 sq. mi	Population (Esri)	321	Website	https://www.bakercsd.com		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.13 0.25 0.5 0.75 1 Miles

N

Baker CSD

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the Baker Community Services District possesses adequate service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services based on local needs and conditions, notwithstanding the challenge of limited resources typical of small, remote special districts.

However, Baker Community Services District was unable to provide financial statements for years 2020, 2021, and 2024. LAFCO staff recommends that the Commission continue to monitor Baker Community Services District until it provides said audits as well as for 2025.

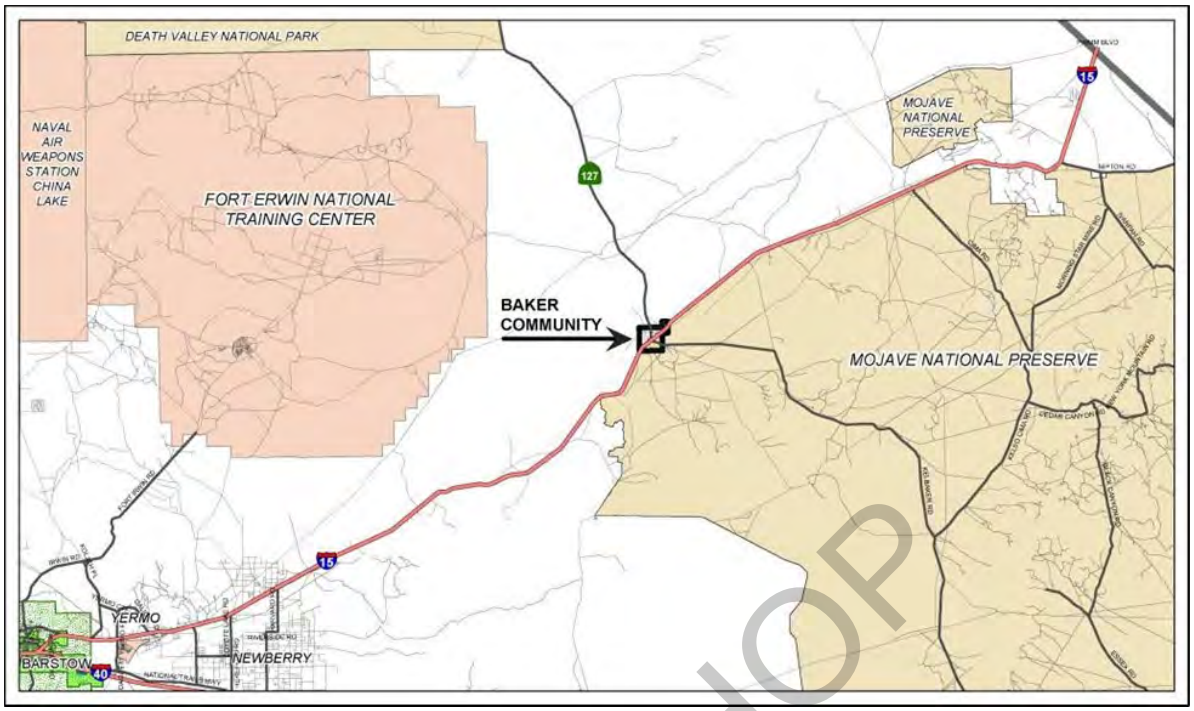
2. Overview and Brief History

Baker is known as the "Gateway to Death Valley", "Entrance to the Mojave National Preserve" and "Home of the World's Tallest Thermometer" which stands 134 feet to commemorate a record high temperature of 134 degrees recorded in Death Valley. The community offers services to travelers along Interstate 15.

The community of Baker exists almost in a world of its own, over fifty miles away from the nearest community that offers municipal-level services. Baker looks inward to find solutions to most of its service needs. In many cases, no other agency exists to provide essential community services.



WORKSHOP



Originally called Berry Siding, the area was renamed Baker for Sir Richard C. Baker who took over the Tonopah and Tidewater Railroad in 1913. The Great Depression did not hit Baker hard due to the installation of a power line to carry electricity from San Bernardino to the construction site of the Hoover Dam. A portion of the line traveled through Baker and the community benefited from that construction and the travel between Los Angeles and the dam. A flood occurred in 1938 causing a large loss for T&T Railroad which then ceased operating in 1940. Further, the World War II effort resulted in the removal of rails for use overseas. In the 1940s the community opened its first K-8 school, with high school students at that time attended school in Barstow for the week and traveled home for the weekend.

The first courthouse (Justice Court) was opened in 1952, and the Baker Community Services District was formed in 1956 to provide water, sewer, trash, fire protection, park and recreation, and streetlighting services to the community. Justice Courts were later closed with the CSD assuming the former Justice Court facility which remains as the CSD facility.

WORKSHOP

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

Due to its remote location, Baker's park system is small, focusing on maintaining core community amenities. The CSD is responsible for the maintenance and operation of any local parks or recreational facilities.

Facilities and Park Assets

- **Chet Huffman Park:** The primary outdoor recreational area for community residents.



- **Jesse Meyer Center:** A large indoor space used for community gatherings and events.



- **Recreation Building:** The former Justice Court facility, which now serves as a dedicated space for recreational activities.

WORKSHOP



WORKSHOP

5. Service Delivery Unique to the Agency

A. Trails: The District provides access to several regional trail systems, including the Lava Beds Trail, Dumont Dunes, and the Hollow Hills Wilderness Trail.

6. Master or Strategic Plan

The District has limited facilities which does not necessitate a master or strategic plan.

The County's Community Action Plan for Baker includes the following action statement: Work with local volunteers and the Baker CSD to provide a diversity of recreational programs and activities in Baker for persons of all ages.

7. Previous Service Reviews

This District's first service review (by agency), second (water), third (wastewater), and fourth (fire protection and emergency medical) are available via the links located underneath the agency map on the first page of this profile section. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal

trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

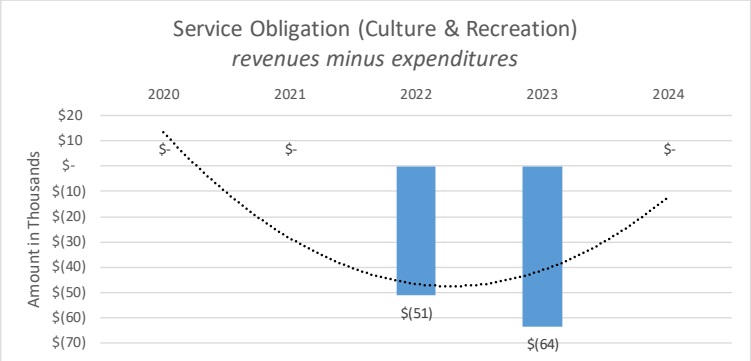
The District operates with governmental and business-type (enterprise) activities. Services provided by the District that are reported as governmental-type activities include general administration, parks and recreation, fire, and road maintenance. These services are primarily funded through property tax revenue. Services provided by the District that are reported as business-type activities include water, sewer, trash, and television. Each of these four services operates from a separate fund.

B. Fiscal Indicators

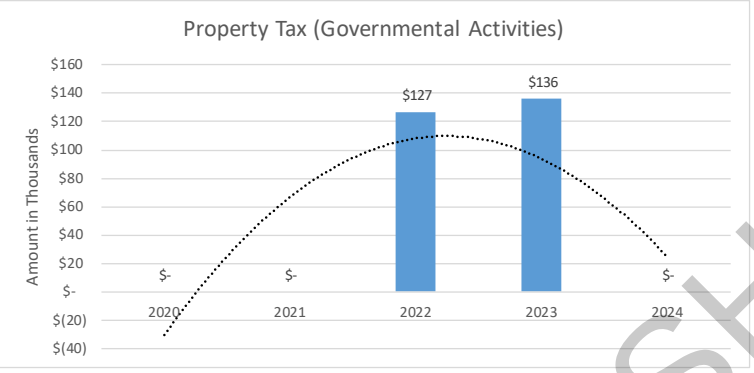
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

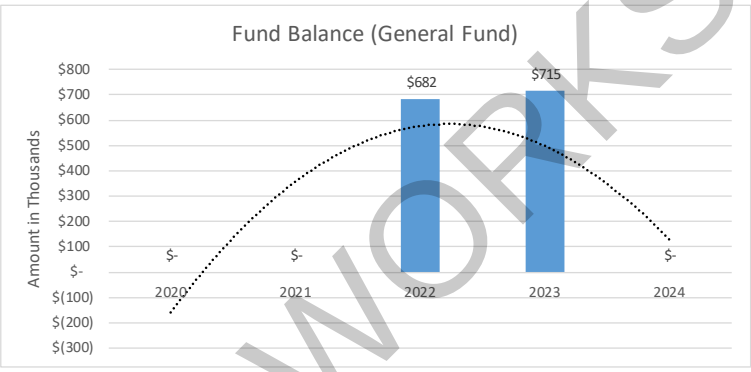
Baker CSD: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Rev, Exp, & Changes in Fund Balance



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Rev, Exp, & Changes in Fund Balance



Fund balance that is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Statement of Rev, Exp, & Changes in Fund Balance

WORKSHOP

C. <u>Capital Outlay and Grant Funding</u>

The District has limited facilities which does not currently require a standalone master plan or formal capital improvement program.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

WORKSHOP

Baker Community Services District Website Checklist website accessed 12/30/2025 https://bakercsd.com/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information? *(required for independent special districts by 1/1/2020)*	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?		X
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?		X
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?		X
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?			X
City Council schedule?		X	
Budgets (past 3 years)?			X
Audits (past 3 years)?			X
List of elected officials and terms of office?		X	
List of key agency staff with contact information?			X
Meeting agendas/minutes (last six months)?			X

Sources:

County

Baker Community Action Guide, Countywide Plan, 2019.

District

Audits

Website: https://bakercsd.com/ Accessed 17 January 2026.

LAFCO

Fiscal Indicators Program

LAFCO 3159: Service Review and Sphere of Influence Update for Baker Community Services District (2013)

LAFCO 3187 – Countywide Service Review for Water (2017)

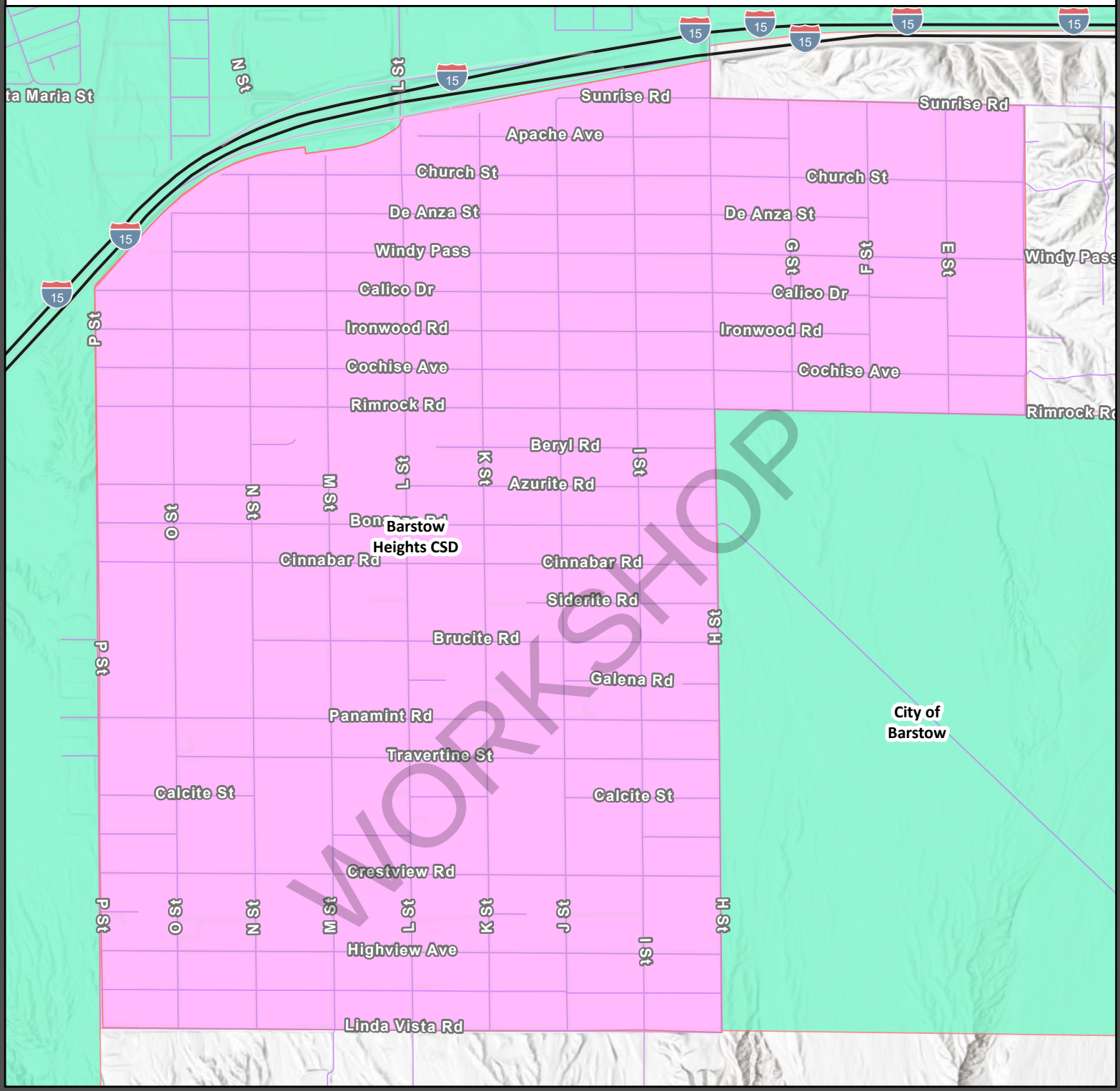
LAFCO 3190 – Countywide Service Review for Wastewater (2018)

LAFCO 3231 – Countywide Service Review for Fire Protection/Emergency Medical Services/Dispatch

WORKSHOP

Workshop Draft

Barstow Heights CSD



Principal Act	Government Code 61100, Division 3, Title 5, superseded by Division 3, Title 6			Year Formed	1957	Governance	Board of Directors
Area	1.69 sq. mi	Population (Esri)	1,952	Website	https://www.barstowheights.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.07 0.15 0.3 0.45 0.6 Miles

N

Barstow Heights CSD

City of Barstow

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the Barstow Heights Community Services District possesses adequate administrative capacity to provide an appropriate level of park services, notwithstanding the challenge of limited resources typical of small, remote special districts. While this capacity is sufficient for basic and near-term operations, the District limited finances are insufficient to address significant capital needs or maintenance.

This service review concludes that when the City of Barstow succeeded to the Barstow Park and Recreation District in 2004, it succeeded to the Park District contract with the Barstow Heights Community Services District. Pursuant to the contract, the Park District was to provide maintenance of the CSD's two parks. The City succeeded to this contract and now performs this service. Additionally, as a condition of the approval of the dissolution, the City was required to continue to provide park and recreation services to the residents outside the boundaries of the City but within the former Park District's boundaries in the same manner and at the same cost as in-City residents.

In 2008 the Commission assigned a zero sphere of influence for the Barstow Heights Community Services District, thereby signaling the intent that the CSD be dissolved with the City of Barstow as the successor.

For this service review, Barstow Heights Community Services District was unable to provide financial statements for years 2020 through 2024. LAFCO staff recommends that the Commission continue to monitor Barstow Heights Community Services District until it provides said audits as well as for 2025.

Accordingly, this service review recommends that the City of Barstow initiate an application to dissolve the Barstow Heights Community Services District with the City of Barstow assuming ownership and service responsibility for its two parks.

WORKSHOP

2. Overview and Brief History

Barstow originated at the junction of pioneer trails which comprised the "Mormon Corridor". Founded in 1880 during a silver-mining rush, it was first known as Fishpond and then Waterman Junction. Because of the mining activities in Calico and Daggett, in 1883 the railroads constructed a line from Mojave, California through Barstow to Needles, California. In 1886, the community was renamed in honor of William Barstow Strong, then president of the Santa Fe Railroad. While mining declined, Barstow endured as a railroad town and tourist spot along the legendary Route 66. In 1911, the Harvey House was built to provide food and lodging for travelers and quickly became a gathering spot for the locals.

Growth was further stimulated in the 1940s by the establishment of a U.S. Marine Corps supply depot and the Fort Irwin training center. In 1947 incorporation of the community

was approved by the electorate by a vote of 620 to 540. Today, Barstow remains a vital transportation hub where Interstates 15 and 40 and State Highway 58 converge.

A brief history of the major governmental events related to formation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1947 The Barstow Park and Recreation District is formed and the Board of Directors was established as the County Board of Supervisors. The County provided for the administration and operation of the District.

1957 The Barstow Heights Community Services District is formed by resolution of the County of San Bernardino Board of Supervisors to provide water, sewage and storm water disposal, garbage disposal, fire protection, park and recreation, streetlighting, mosquito abatement, and police services. However, the District did not perform all of the authorized services.

1999 The Barstow Park and Recreation District is reorganized and became an independent special district with the board of directors appointed by the Barstow City Council and County Board of Supervisors. It was felt that an independent body with strong ties to the City and community could address the long-term funding questions that the District was experiencing.

2004 Barstow Park and Recreation District is dissolved (LAFCO 2950). The governing bodies of the City of Barstow and the Barstow Park and Recreation District jointly initiated a proposal in 2003 to dissolve the Park and Recreation District and assign the City of Barstow as the successor entity to alleviate problems associated with the dwindling resources of the district. The City was conditioned to provide the current level and range of service provided by the District to those areas outside the corporate boundaries of the City, but within the former District's boundaries.

WORKSHOP

3. Boundary and Sphere of Influence Review

In 2008, the Commission assigned a zero sphere of influence for the Barstow Heights Community Services District, thereby signaling its desire that the District be dissolved with the City of Barstow as the successor.

4. General Operations

The CSD provides park and recreation services for the Barstow Heights neighborhood. While many local park agencies manage their own facilities, the CSD is primarily focused on the improvement and maintenance of its two neighborhood parks through a unique partnership with the City of Barstow.

The District is responsible for two specific parks that serve as the primary green spaces for the Barstow Heights community:

- **Barstow Heights Park:** Located at the corner of Rimrock Road and H Street. This 1.1-acre park features walking and running paths, lush greenery, and playground equipment. It is situated right next to the District's administrative office.
- **Venner Park:** Located at the corner of Panamint Road and K Street. The District has focused on upgrades here, including using grant money for new exercise equipment and security cameras to improve safety.

Service Model

A defining feature of the District's service is its partnership with the City of Barstow.

- **Service Model:** Currently, the City of Barstow's maintenance crews perform the day-to-day labor, such as mowing lawns and keeping the parks clean.
- **Current Struggle:** As of late 2025/early 2026, the District has been navigating a difficult period where the City of Barstow is understaffed. This has led to discussions about assuming maintenance directly.
- **Funding Constraint:** A significant hurdle for the District is that it currently lacks the funding for full-time staff, as basic park maintenance only requires about 10–12 hours of labor per week.

Community Hub and Administration

The District provides more than just outdoor space; it acts as a civic center for the neighborhood:

- **BHCSD Office & Community Building:** Located at 28075 Rimrock Rd. This building is used for Board meetings (typically held the 4th Thursday of each month) and serves as a point of contact for residents.
- **Special Projects:** The District has recently engaged in creative community improvements, such as commissioning a mural and discussing the use of undeveloped District property for educational missions regarding the desert landscape.
- **Ground Squirrel Management:** A quirky but persistent part of the District's recreation service involves ongoing efforts to manage the ground squirrel population to keep the park grounds safe and level for walkers.

WORKSHOP

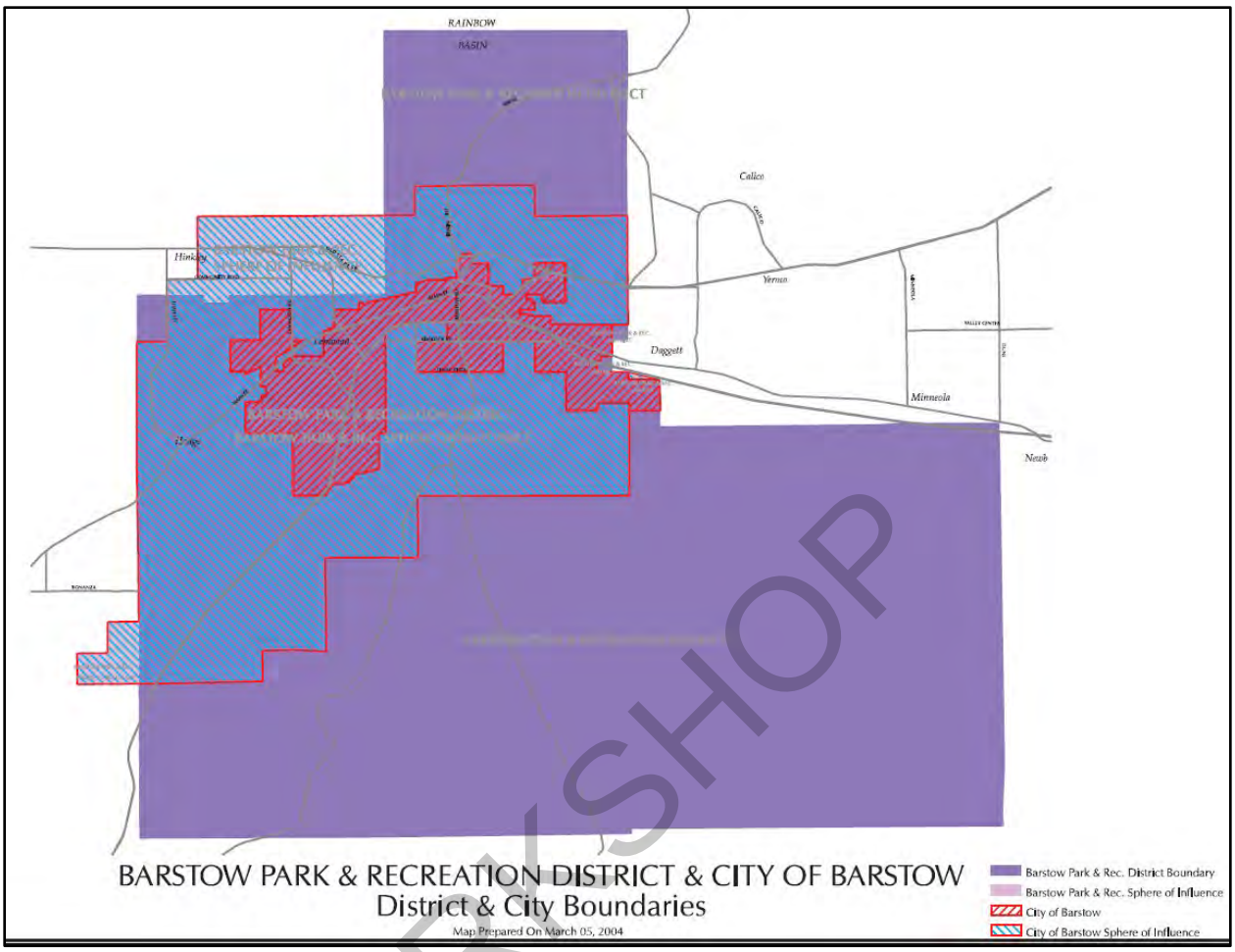
In summary, the Barstow Heights CSD provides a hyper-local recreational service that ensures its specific neighborhood maintains high-quality parks, even as it balances the logistical challenges of relying on city-wide maintenance crews.

5. Service Delivery Unique to the Agency

Former Barstow Park and Recreation District and Maintenance of the Parks of the Barstow Heights CSD

The former Barstow Park and Recreation District comprised 503 square miles with 23.7 square miles within the corporate boundaries of the City, at that time. When the City succeeded to the Barstow Park and Recreation District in 2004, it succeeded to the Barstow Park and Recreation District contract with the Barstow Heights Community Services District. Pursuant to the contract, the Barstow Park and Recreation District was to provide maintenance of the CSD's two parks. The City succeeded to this contract and now performs this service. Additionally, as a condition of the approval of the dissolution, the City was required to continue to provide park and recreation services to the residents outside the boundaries of the City but within the former District's boundaries in the same manner and at the same cost as in-City residents. The level of service has increased due to the upgrading of facilities and improvements to the Sports Park. The range of services generally remains the same since the former District's facilities were generally located either within the City or near the City and not in the far reaches of its former boundaries.

WORKSHOP



WORKSHOP

6. Master or Strategic Plan

The District has limited facilities which does not necessitate a master or strategic plan.

Review of the County's Community Action Plan

LAFCO reviewed the County's North Desert Communities Community Action Plan which identifies the following related to park and recreation for Barstow Heights:

- Strengths: nice parks for children, close to desert for offroad vehicles, open areas
- Weaknesses: none related to park and recreation
- Opportunities: being annexed into the City of Barstow
- Threats: none related to park and recreation

7. Previous Service Reviews

This District's first service review (by agency), is available via the link located underneath the agency map on the first page of this profile section. In 2008, the Commission assigned a

zero sphere of influence for the Barstow Heights Community Services District, thereby signaling its desire that the District be dissolved with the City of Barstow as the successor.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

INSERT ANALYSIS AFTER RECEIPT OF AUDITS

B. Fiscal Indicators

Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

INSERT ANALYSIS AFTER RECEIPT OF AUDITS

C. Capital Outlay and Grant Funding

The District has limited facilities which does not necessitate a capital improvement plan.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

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WORKSHOP

Barstow Heights Community Services District Website Checklist website accessed 12/30/2025 http://barstowheights.blogspot.com/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information? *(required for independent special districts by 1/1/2020)*	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?		X
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?		X
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?			X
City Council schedule?			X
Budgets (past 3 years)?			X
Audits (past 3 years)?			X
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	

WORKSHOP

Sources:

<u>County</u>

North Desert Communities Action Guide, Countywide Plan, 2019.

<u>District</u>

Website: https://barstowheights.blogspot.com/ Accessed 19 January 2026.

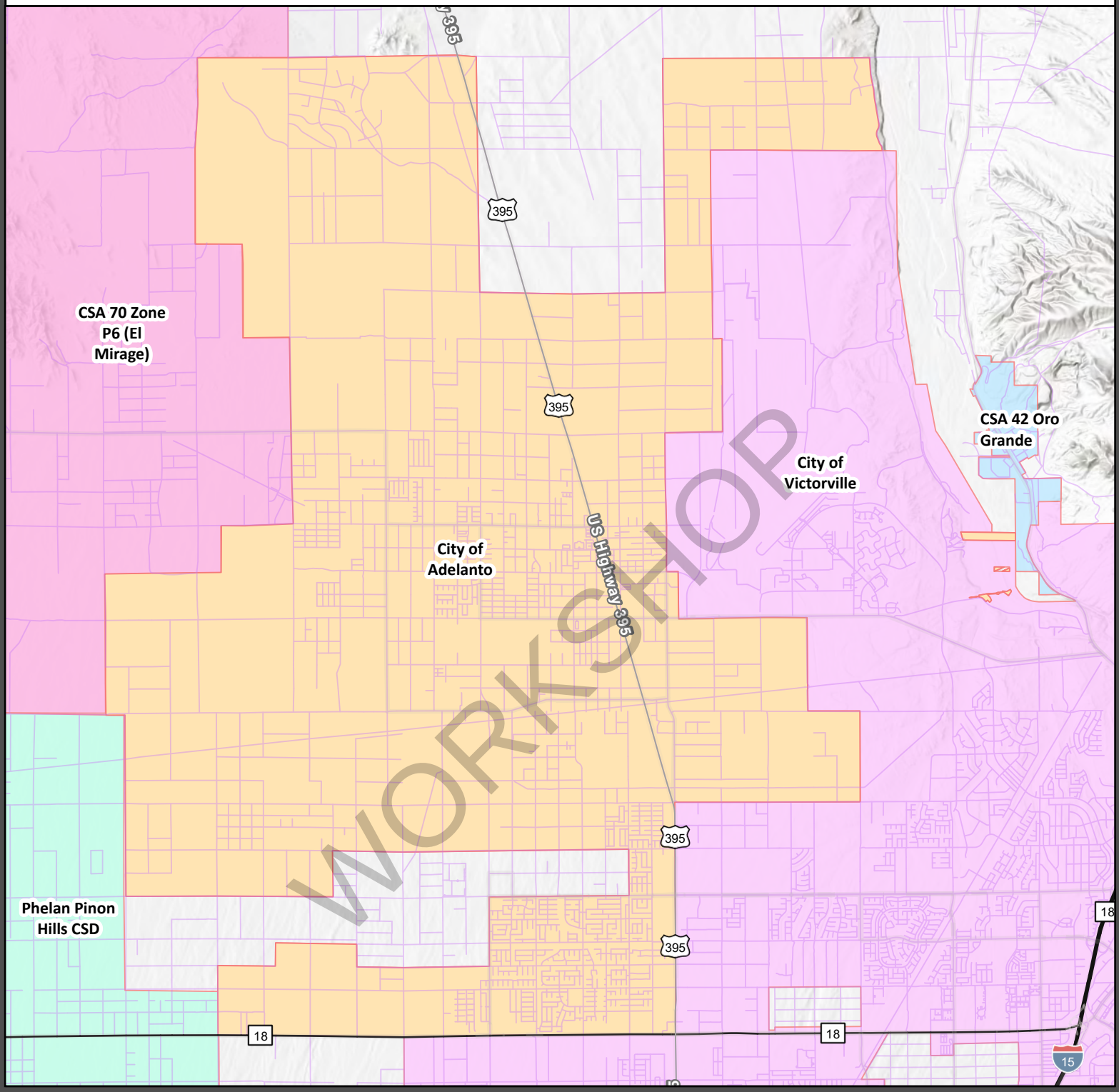
<u>LAFCO</u>

Fiscal Indicators Program

LAFCO 3011 – Service Review and Sphere of Influence Establishment for the Barstow Heights Community Services District (2010)

Workshop Draft

City of Adelanto



Principal Act	Government Code Title 4 - §34000			Year Formed	1970	Governance	City Council
Area	52.86 sq. mi	Population (Esri)	39,050	Website	https://www.ci.adelanto.ca.us		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

- City of Adelanto
- City of Victorville
- CSA 42 Oro Grande
- Phelan Pinon Hills CSD
- CSA 70 Zone P6 (El Mirage)

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Author: Arturo Pastor Map Created: 3/3/26

Workshop Draft

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Adelanto possesses adequate administrative and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review concludes that while Adelanto has successfully expanded its tax revenues and reduced its OPEB liability, the ongoing negative unassigned fund balance represents a structural financial challenge that threatens long-term stability. The City was allocated a small share of the property tax upon incorporation, which was severely reduced by the ERAF shift. The City's general fund continually reports expenditures that exceed revenues.

A large expense to the City is its contract with the San Bernardino County Fire Protection District for fire protection and emergency medical services. Annexation to County Fire would remove the circumstance where the City's contract costs steadily increase.

This service review does not have any specific recommendations for Commission action related to the City of Adelanto.

2. Overview and Brief History

Adelanto was founded in 1915 by E. H. Richardson, the inventor of the Hotpoint electric iron. He sold his patent and purchased the land that would someday become the City of Adelanto for $75,000. Richardson planned to develop one of the first master planned communities in Southern California, subdividing his land into one-acre plots for veterans who suffered respiratory ailments during World War I. While his full vision was never realized, his planning laid the foundation for the current city.

The name Adelanto means "progress" or "advance" in Spanish. The area was famous for deciduous fruit trees and cider until the Depression, when orchards were replaced by poultry ranches. In 1941, the Victorville Army Air Field—later renamed George Air Force Base—was established to the east.

The City is classified as a "contract city", defined by the State of California as a city that contracts with another agency or private organization to provide various governmental services.[1] For example, the City is responsible for law enforcement, but chooses to contract with the County Sheriff's Department for such services.

[1] Such cities provide many of the basic services (i.e., law enforcement, fire protection, engineering, libraries, and park) through contracts with outside entities with the contract specifying the levels of service to be provided and the financial compensation for the service. Most cities in California which incorporated after Proposition 13 did so as contract cities as a cost savings measure.

WORKSHOP

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1970 Adelanto incorporated in 1970 became San Bernardino County's smallest city with 470 registered voters and an estimated population of 2,600 at the time of incorporation.

1992 In 1992, the State enacted legislation that shifted partial financial responsibility for funding education to local governments to meet its obligations to fund education at specified levels under Proposition 98. The State instructed auditors to shift the allocation of local property tax revenues from local government to the "Educational Revenue Augmentation Fund" (ERAFs), directing that specified amounts of local government property taxes be deposited into these funds to support schools. On average, city property tax shares were reduced by 24%, but the City of Adelanto was hit particularly hard by reducing its property tax share from around 14% to less than 2%, a reduction of approximately 80%.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The City of Adelanto's Parks and Recreation services focus primarily on maintaining parks and facilities, which are handled through the Engineering & Public Services Department. The City operates a modest system of developed parkland and a major event center.

The City's manages over 30 acres of developed park land:

- Chamberlain Park: New park in Old Adelanto area featuring a splash pad, basketball courts, and picnic area.
- John Mgrdichian Park: Also known as Desert Trails park, features a baseball field and large playground.
- Marconi Park: Includes a sports field with a scoreboard, a playground, and basketball court.
- Richardson Park: Adjacent to City Hall, features various sports fields, playground, and picnic area.
- Sierra Park: Small residential park with a playground and picnic area.
- Adelanto Stadium and Event Center: A professional-level baseball facility and a major regional economic hub managed separately from neighborhood parks.

WORKSHOP

5. Service Delivery Unique to the Agency

- While the city operates neighborhood parks, it also manages a major regional facility, the Adelanto Stadium and Event Center. This is a major recreational and economic hub for the city. Reservations for the stadium are handled separately from neighborhood park reservations, indicating its status as a large-scale venue for sports, concerts, and community events.

- The Adelanto Park is available to the community and is owned and maintained by the Adelanto School District including four acres off Jonathan Street adjacent to the Community Swimming Pool.

6. Master or Strategic Plan

The City currently lacks a Parks & Facilities Master Plan. However, the Adelanto North 2035 Comprehensive Sustainable Plan includes a dedicated chapter for Parks and Recreation and Open Space and Recreation to guide long-term development for its growing population.

7. Previous Service Reviews

The City's first service review (by agency), second (countywide water), third (countywide wastewater), and fourth (countywide fire and emergency response) are available via the links located underneath the agency map on the first page of this profile.

Previous LAFCO service reviews determined that the City of Adelanto experiences serious financial, operational and managerial challenges. As an outgrowth from LAFCO's 2017 Countywide Service Review for Water (LAFCO 3187) and its 2018 Countywide Service Review for Wastewater (LAFCO 3190), the Commission initiated a sphere of influence amendment for the City of Adelanto to determine the appropriate sphere of influence for the City. At its April 2019 hearing, the Commission reduced the sphere for the City of Adelanto by approximately 8.4 square miles.

LAFCO concluded that the City of Adelanto continues to experience serious financial and operational challenges. In turn, the City's ability to continue to pay its contract with County Fire significantly strains the City's ability to support other general fund activities.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

WORKSHOP

A. Overview

The General Fund is the City's main operational budget, financing day-to-day services such as public safety and general maintenance. The General Fund budget has seen significant changes in recent years, largely due to volatility and new revenue sources. It's important to note that the City's budget has been focused on achieving structural balance following a period where expenditures outpaced revenues.

Key General Fund Sources
Adelanto's General Fund revenue is highly concentrated in specific tax and fee categories, reflecting the city's unique economic drivers:

Revenue Category	Projected FY 2025/26 Revenue	Context
Taxes and Assessments	~$10.67 Million	This category includes key revenue streams like Sales Tax and Property Tax.
Cannabis Fees	~$5.54 Million	A significant revenue source for Adelanto, derived from local fees and taxes on the commercial cannabis industry.
License and Permits	~$2.28 Million	Revenue from business licenses, building permits, and other permits issued by the city.
Transfers In	~$3.19 Million	Funds moved from specialized accounts into the General Fund to support operations.

WORKSHOP

Major General Fund Expenditures

The largest portion of the General Fund is dedicated to Public Safety, which covers contract services with the San Bernardino County Sheriff's Department and the Fire Department.

Department/Area	Projected FY 2025/26 Expenditure	Services Funded
Police (Sheriff's Contract)	~$8.1 Million	Law enforcement services provided through the County Sheriff's Department.
Fire (County Fire Contract)	~$6.7 Million	Fire suppression, emergency medical services, and fire prevention.
Public Works	~$1.8 Million	Basic infrastructure maintenance, including streets, water, and park facilities.
General Government	~$1.6 Million	City administration, City Manager's office, and general municipal functions.

B. Measure R

The City has utilized specific local taxes to bolster services. While Adelanto had a Measure R (approved in March 2024), it is a Special Parcel Tax on Vacant Properties designed to specifically fund services like public safety, parks/recreation, capital improvements, and illegal dumping enforcement. This special tax revenue is typically held in a Special Fund to be spent only on those dedicated purposes, providing relief to the General Fund for those specific areas.

C. Stabilization through Cannabis Revenue

Adelanto has strategically relied on revenue from the commercial cannabis industry to achieve financial stability. This revenue stream has transitioned the City from potential insolvency to a stable and balanced General Fund budget.

For Fiscal Year (FY) 2025–2026, Cannabis Fees are projected to bring in approximately $5.54 million to the General Fund. This makes it one of the largest single revenue sources, second only to the combined Taxes and Assessments category. This revenue stream provided a necessary financial lifeline following years of budget deficits, particularly after other expected revenue (like fees from its private prisons) failed to keep the city financially afloat, leading to a near-bankruptcy situation around 2010.

WORKSHOP

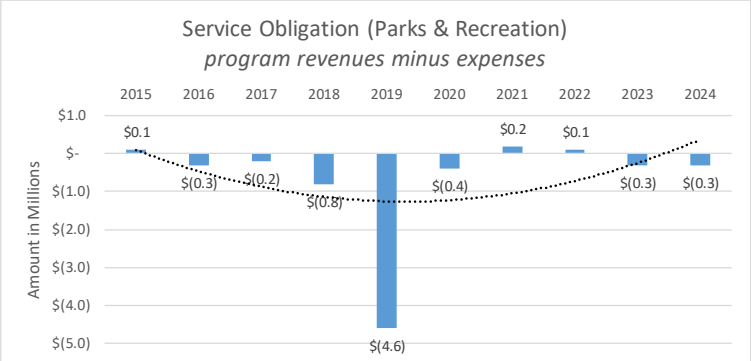
In short, the decision to allow, tax, and regulate the cannabis industry has been fundamental to Adelanto's fiscal recovery and its ability to maintain public safety and basic infrastructure in the current budget environment.
Adelanto's significant reliance on cannabis revenue brings substantial challenges to the long-term stability of its General Fund. While the revenue has been a lifeline for the city, the cannabis market in Southern California is highly volatile and faces several systemic pressures.

D. Fiscal Indicators

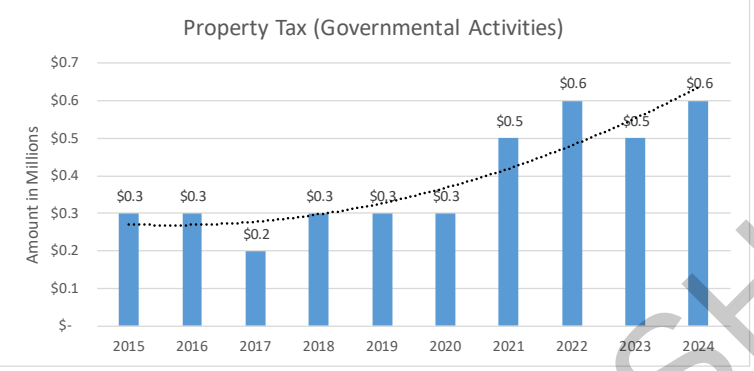
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WORKSHOP

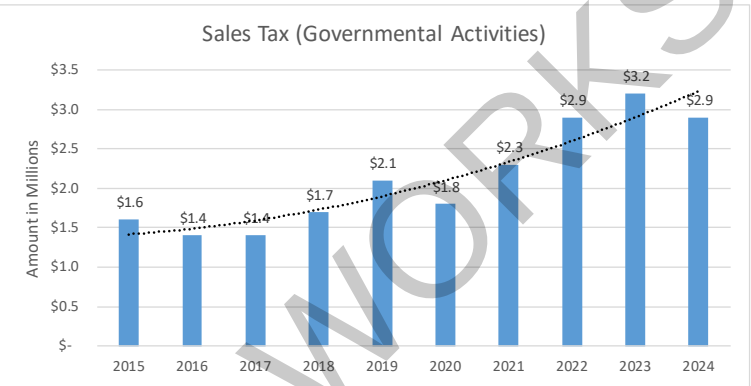
City of Adelanto: Funding the Service



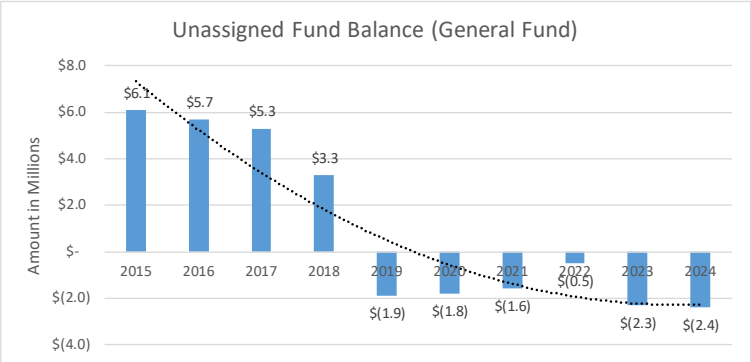
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.



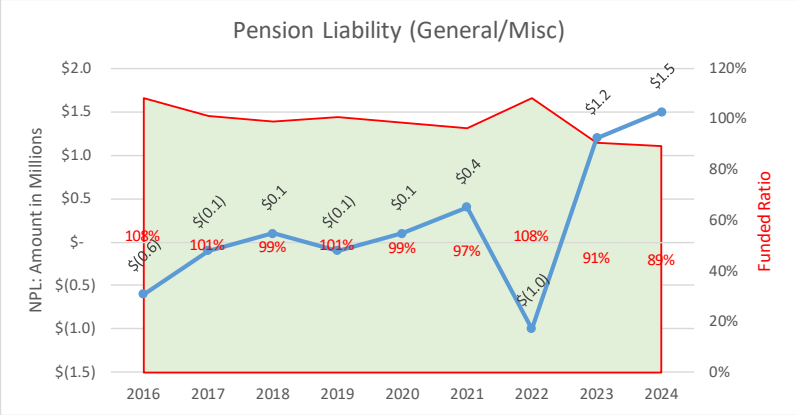
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



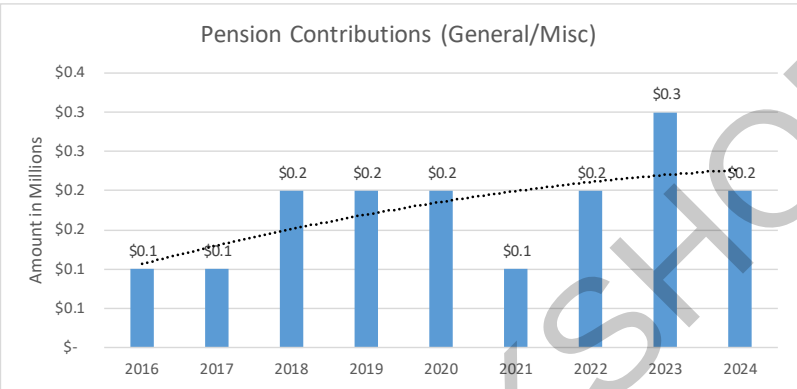
Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

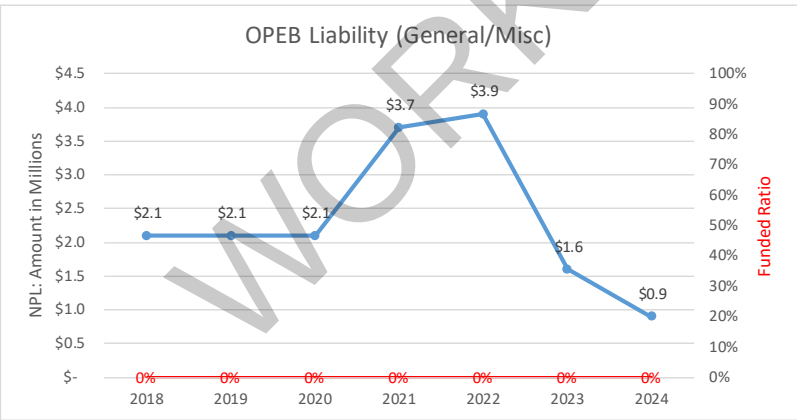
WORKSHOP

City of Adelanto: Pension and Other Post-Employment Benefits

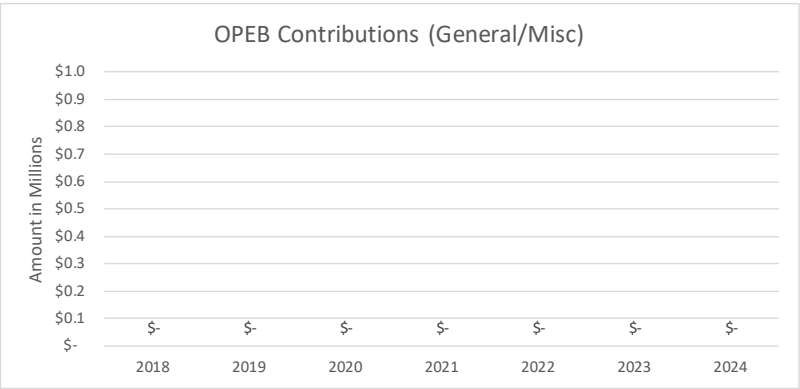


Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules





There are no assets accumulated in a trust that meets the criteria of GASB codification to pay related benefits for the OPEB plan.



There are no assets accumulated in a trust that meets the criteria of GASB codification to pay related benefits for the OPEB plan.

WORKSHOP

The City exhibits a financial profile marked by a severe and persistent liquidity crisis, despite significant growth in its primary tax revenues.

Service Funding and Revenue Trends
Park and recreation services are classified as general government services, like police and fire protection, and depend mainly on tax revenues rather than user fees. The park and recreation "service obligation", representing the net cost to the general fund, has been highly volatile over the last decade.

To cover these obligations, the City relies on a growing general tax base:

- Sales Taxes: This is the City's primary revenue engine, nearly doubling from $1.6 million in 2015 to a peak of $3.2 million in 2023, before moderating to $2.9 million in 2024.
- Property Taxes: Receipts have shown steady growth, more than doubling from approximately $271,000 in 2015 to nearly $600,000 in 2024.

Reserves and Liquidity
The most critical indicator of the City's financial distress is its unassigned fund balance. This primary reserve has collapsed from a healthy $6.1 million surplus in 2015 to a negative balance starting in 2019. As of 2024, the City reports a negative unassigned fund balance of $2.39 million. This persistent deficit indicates that the City lacks the liquid assets necessary to cover its current obligations and is essentially operating without a fiscal safety net.

Long-Term Liabilities
The City's long-term obligations present a mixed outlook regarding retirement and health benefits:

- Pension Liability: The City is mainly a contract city and has few employees enrolled in a pension plan. Nonetheless, its pension liability has fluctuated in the past few years due to market conditions. Following several years of being overfunded, the City now carries an NPL of $1.49 million as of 2024, with the funding ratio declining to 89.08%.
- OPEB Obligations: The City's liability for other post-employment benefits (OPEB) has improved significantly, dropping from a peak of $3.9 million in 2022 to $871,737 in 2024. However, the City has zero assets accumulated in a trust to pay these benefits, leaving the obligation entirely unfunded.

In summary, while Adelanto has successfully expanded its tax revenues and reduced its OPEB liability, the ongoing negative unassigned fund balance represents a structural financial challenge that threatens long-term stability.

WORKSHOP

City Response to Working Copy of Service Review

Audit Results and Financial Integrity

While the Service Review emphasizes historical fiscal challenges, it does not fully reflect the City's current financial trajectory and corrective actions already implemented. The City's Fiscal Year 2024 Annual Financial Report received an unmodified audit opinion, confirming that the City's financial statements are fairly presented in accordance with generally accepted accounting principles. This independent validation reflects strengthened financial reporting practices and improved internal oversight.

Structural Balance and Current Budget Position

The City's adopted Fiscal Year 2025–2026 budget further demonstrates measurable progress toward structural balance. The General Fund reflects approximately $23.52 million in revenues and $23.48 million in expenditures, resulting in a balanced operating position. This alignment represents a deliberate shift from prior fiscal periods and reflects disciplined financial planning, controlled expenditures, and conservative revenue assumptions.

Historical Fund Balance Context

The City acknowledges the negative unassigned fund balance referenced in the Service Review; however, this condition reflects accumulated impacts from prior fiscal periods, including significant reductions in property tax allocations resulting from ERAF and historical expenditure levels exceeding revenues. It does not reflect the City's current operating practices. The City has transitioned to a structurally balanced budget model and is implementing a measured, multi-year approach to restoring reserves and improving overall financial resilience.

Revenue Structure and Stabilization

With respect to revenue composition, the City recognizes LAFCO's concern regarding reliance on cannabis-related revenues. These revenues have served as a critical and lawful stabilization mechanism, allowing the City to maintain essential public safety and infrastructure services following prior fiscal distress. The City continues to apply conservative forecasting practices and is actively pursuing revenue diversification through economic development, permits, and expanded tax activity, including projected taxes and assessments exceeding $10.6 million in the current budget.

Expenditure Obligations and Cost Management

The Service Review also notes the cost of public safety contracts, particularly fire services. The City acknowledges these expenditures and notes that such costs are consistent with the City's designation as a contract city. The City continues to actively monitor these obligations and implement cost management strategies to ensure long-term sustainability.

WORKSHOP

Financial Position and Long-Term Outlook

Finally, while the Service Review emphasizes liquidity constraints, it is important to consider the City's broader financial position. As of June 30, 2024, the City reports total assets exceeding $223 million and total net position of approximately $138.6 million, reflecting a substantial investment in infrastructure and long-term community assets. The City continues to actively manage liquidity through cash flow monitoring, expenditure controls, and timing of obligations to ensure the continued delivery of essential services.

Conclusion

In summary, while the City acknowledges the historical financial challenges identified in the LAFCO Service Review, it respectfully notes that the report does not fully reflect the measurable progress achieved in recent fiscal periods. The City has adopted a balanced budget, implemented enhanced financial controls, and improved overall fiscal oversight. These actions establish a more stable financial position and a defined trajectory toward continued improvement. The Finance Department remains committed to transparency, prudent financial management, and ongoing coordination with LAFCO, and will continue refining its strategies to maintain fiscal stability in a changing economic environment.

E. Capital Outlay and Grant Funding

As stated in the FY 2025/26 Budget, "Several Capital Improvement Projects are planned to be funded but are subject to funding resources coming from grants." The constant need to seek external funding is another major challenge, as evidenced by the City's ongoing applications for grants to afford large-scale capital improvements

During 2022 and 20234, the Adelanto Stadium underwent critical upgrades and renovations to include a VIP area, new multi-purpose conference room, banquet hall, and a lighted stage.

A review of the CA State Parks, Project Gallery or State Park Grant Programs Projects, identifies that since 2020 CA State Parks allocated $3,800,000 to the City to improve Bellflower Park and create the new Chamberlaine Park. The new park includes playground, splash pad, basketball court, covered picnic area, restroom/shower, tetherball court, exercise equipment, turf areas, walking paths, perimeter fence, with landscaping and lighting throughout the park.

Recently, the Public Works crew has been focused on rehabilitating Sierra Park and John Mgrdichian (Desert Trails) Park, including its facilities such as restrooms, significant landscaping improvements, and playground repairs.

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9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

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City of Adelanto Website Checklist website accessed 12/17/2025 https://adelantoca.gov			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?			X
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

WORKSHOP

Sources:

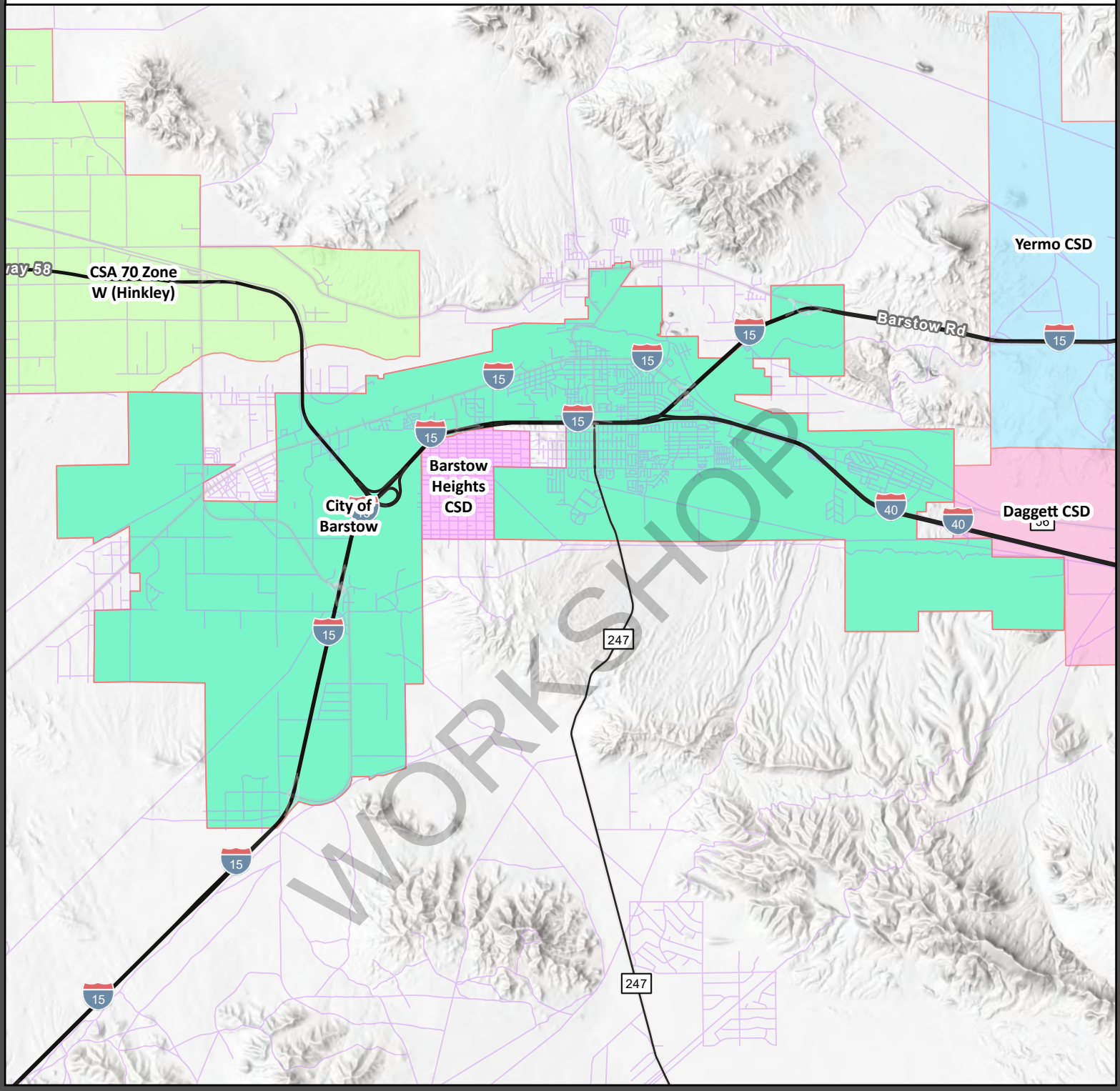
City
Audits
Budgets
General Plan
Questionnaire
Website. https://adelantoca.gov/. Accessed 15 October 2025

LAFCO
Fiscal Indicators Program
LAFCO 3187 – Countywide Service Review for Water (2017)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)
LAFCO 3231 – Countywide Service Review for Fire Protection/Emergency Medical Services/Dispatch

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025, https://www.parksforcalifornia.org/projects/

Workshop Draft

City of Barstow



Principal Act	Government Code Title 4 - §34000			Year Formed	1947	Governance	City Council
Area	41.3 sq. mi	Population (Esri)	25,032	Website	https://www.cityofbarstow.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

- Barstow Heights CSD
- City of Barstow
- Daggett CSD
- Yermo CSD
- CSA 70 Zone W (Hinkley)

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Barstow possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review concludes that when the City succeeded to the Barstow Park and Recreation District in 2004, it succeeded to the Park District contract with the Barstow Heights Community Services District. Pursuant to the contract, the Park District was to provide maintenance of the CSD's two parks. The City succeeded to this contract and now performs this service. Additionally, as a condition of the approval of the dissolution, the City was required to continue to provide park and recreation services to the residents outside the boundaries of the City but within the former Park District's boundaries in the same manner and at the same cost as in-City residents.

This service review concludes that in 2008 the Commission assigned a zero sphere of influence for the Barstow Heights Community Services District, thereby signaling its desire that the CSD be dissolved with the City of Barstow as the successor.

This service review recommends that the City of Barstow initiate an application to dissolve the Barstow Heights Community Services District with the City of Barstow assuming ownership and service responsibility for its two parks.

2. Overview and Brief History

The community originated at the junction of pioneer trails which comprised the "Mormon Corridor". Founded in 1880 during a silver-mining rush, it was first known as Fishpond and then Waterman Junction. Because of the mining activities in Calico and Daggett, in 1883 the railroads constructed a line from Mojave, California through Barstow to Needles, California. In 1886, the community was renamed in honor of William Barstow Strong, then president of the Santa Fe Railroad. While mining declined, Barstow endured as a railroad town and tourist spot along the legendary Route 66. In 1911, the Harvey House was built to provide food and lodging for travelers and quickly became a gathering spot for the locals.

Growth was further stimulated in the 1940s by the establishment of a U.S. Marine Corps supply depot and the Fort Irwin training center. In 1947 incorporation of the community was approved by the electorate by a vote of 620 to 540. Today, Barstow remains a vital transportation hub where Interstates 15 and 40 and State Highway 58 converge.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

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1947 The Barstow Park and Recreation District is formed and the Board of Directors was established as the County Board of Supervisors. The County provided for the administration and operation of the District.

1999 The Barstow Park and Recreation District is reorganized and became an independent special district with the board of directors appointed by the Barstow City Council and County Board of Supervisors. It was felt that an independent body with strong ties to the City and community could address the long-term funding questions that the District was experiencing.

2004 Barstow Park and Recreation District is dissolved (LAFCO 2950). The governing bodies of the City of Barstow and the Barstow Park and Recreation District jointly initiated a proposal in 2003 to dissolve the Park and Recreation District and assign the City of Barstow as the successor entity to alleviate problems associated with the dwindling resources of the district. The City was conditioned to provide the current level and range of service provided by the District to those areas outside the corporate boundaries of the City, but within the former District's boundaries.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The City of Barstow's Parks and Recreation services are managed by the Community Services Department. The system centers around several major hubs, neighborhood parks, and specialized facilities.

Key Parks and Facilities
Barstow's parks system is centered around several major hubs and neighborhood parks:

Facility	Key Features and Services
Robert A. Sessions Memorial Sportspark	The premier sports venue, featuring six lighted ball fields (all with electronic scoreboards), two soccer fields, volleyball courts, batting cages, and a covered in-line roller hockey arena. It hosts adult softball leagues and annual events like the Fourth of July celebration.

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Facility	Key Features and Services
Cora Harper Fitness Center	A main hub for community recreation, offering a gym, weight room, arts and craft facilities, handball/racquetball courts, aerobics, and sauna rooms. It is also the main office for Parks and Recreation.
Eda Henderson Pool	The city's outdoor public pool offers seasonal aquatics programs, including swimming lessons and recreational swim.
Barstow Skate Park	A dedicated facility built by California Skateparks, partially funded by the Tony Hawk Foundation, geared toward mid-level skaters.
Historic Harvey House	A major historical landmark that serves as a popular rental facility for large events, including ballrooms and meeting spaces.
Neighborhood Parks	Include parks like Foglesong Park, Jasper Park, Lillian Park, Sturnacle Park, Venner Park, and Waterman Park, providing local residents with play areas and picnic spots.

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Programs and Community Engagement

The department uses its facilities to host a variety of organized activities and special events throughout the year:

- **Organized Sports:** Staff facilitates spring, summer, and fall adult softball leagues at the Sportspark and supports various youth sports and activities.
- **Special Events:** The department plays a role in numerous annual community events, including holiday celebrations, parades, and community cleanup days.
- **Off-Road Recreation:** While not managed by the city, the Barstow area is a gateway to vast recreational opportunities, including over 144,000 acres in five major BLM Off-Highway Vehicle (OHV) Areas (like Stoddard Valley) for off-roading, camping, and desert exploring.

Maintenance and Public Services

Maintenance for the parks, grounds, and facilities is handled by the Public Services Division (part of the Community Services Department). This division is responsible for:

- Repairing and maintaining city buildings, streets, sidewalks, and storm drains.
- Maintaining the Sportspark, Harvey House, and city parks.
- Graffiti removal, traffic sign maintenance, and lighting (including Christmas lights and street lights).
- Golf course maintenance for the municipal courses.

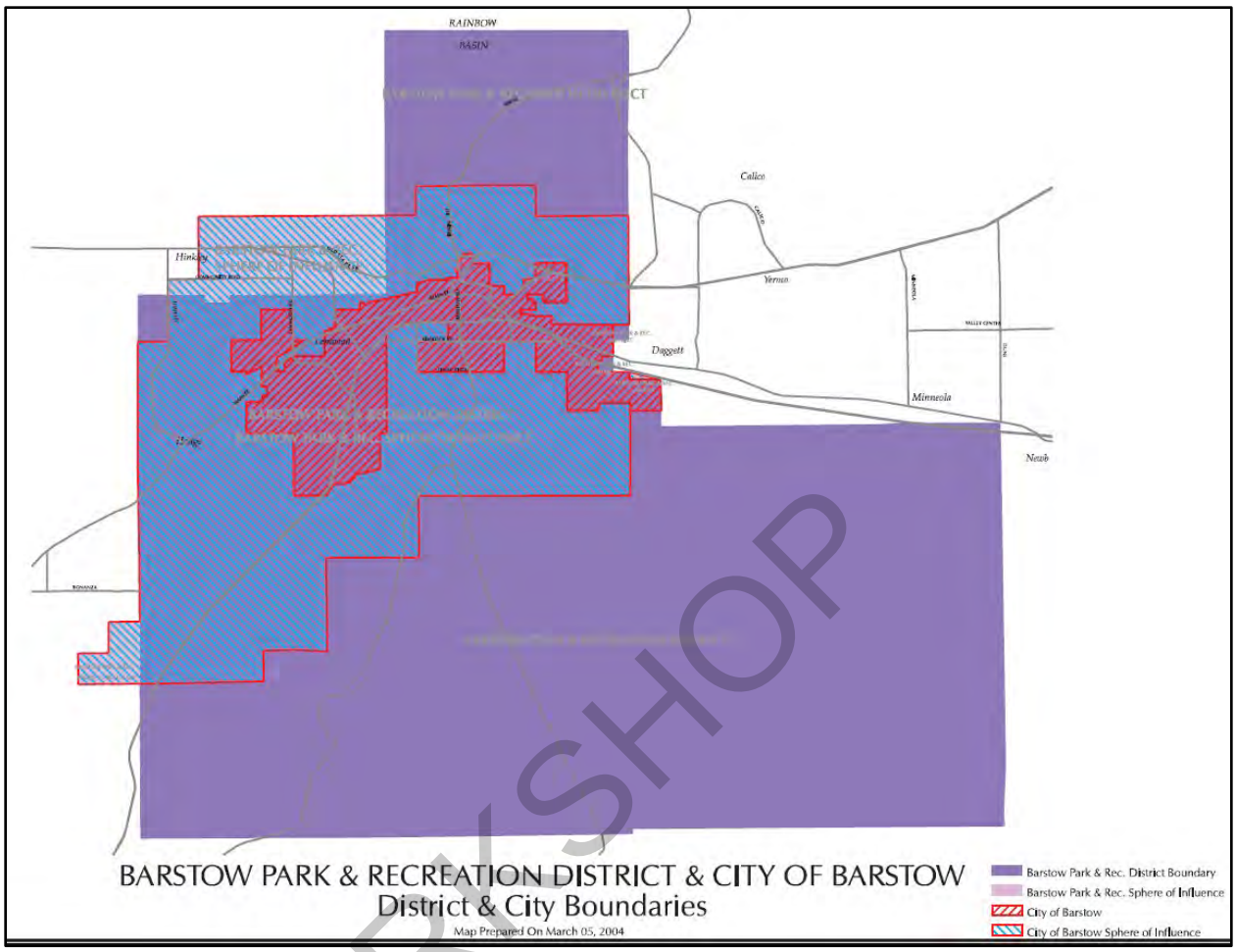
The integration of Parks and Recreation within the broader Community Services structure allows for streamlined management of public assets.

5. Service Delivery Unique to the Agency

A. Former Barstow Park and Recreation District and Maintenance of the Parks of the Barstow Heights CSD

The former Barstow Park and Recreation District comprised 503 square miles with 23.7 square miles within the corporate boundaries of the City, at that time. When the City succeeded to the Barstow Park and Recreation District in 2004, it succeeded to the Barstow Park and Recreation District contract with the Barstow Heights Community Services District. Pursuant to the contract, the Barstow Park and Recreation District was to provide maintenance of the CSD's two parks. The City succeeded to this contract and now performs this service. Additionally, as a condition of the approval of the dissolution, the City was required to continue to provide park and recreation services to the residents outside the boundaries of the City but within the former District's boundaries in the same manner and at the same cost as in-City residents. The level of service has increased due to the upgrading of facilities and improvements to the Sports Park. The range of park and recreation services generally remains the same since the former District's facilities were generally located either within the City or near the City and not in the far reaches of its former boundaries.

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B. Joint Use Agreement

The City has a joint-use agreement with Barstow Unified School District for Pitcher Park.

C. Gateway to Off-Highway Vehicle Areas

There are five major BLM areas around Barstow with more than 144,000 acres open to OHV recreational use. Located about seven miles south of Barstow off Interstate 15, Stoddard Valley Off-Highway Vehicle (OHV) is one of the most popular OHV areas. Stoddard Valley contains a variety of landscapes for off-highway vehicles and often hosts competitive OHV events within this area.

6. Master or Strategic Plan

The City currently does not have adopted park master plans or studies. The 2015-2020 General Plan has a Resource and Conservation and Open Space Element, and the draft of the pending General Plan has an Open Space and Conservation Element.

7. Previous Service Reviews

The City's first service review (by agency), second (countywide wastewater), and third (countywide fire and emergency response) are available via the links located underneath the agency map on the first page of this profile.

While previous service reviews identified that revenue has struggled to keep pace with the growing costs of municipal and emergency services, the City continues to manage its resources to maintain an appropriate level of service.

The most recent service from 2020 identifies that revenues have not kept pace with the growing costs associated with providing local municipal services and facilities, including emergency response services provided by the Barstow Fire Protection District, which has operated at a significant deficit since FY 2013-14. In FY 2017-18, the Barstow Fire Protection District suffered recurring losses from operations and had a deficit fund balance of $3,432,294 in the General Fund and a deficit net position of $11,458,977 on the government-wide financial statements that raised substantial doubt about its ability to continue as a going concern.

LAFCO determined that continued monitoring take place for the City of Barstow and its subsidiary district, the Barstow Fire Protection District. LAFCO monitored the City and the Fire Protection District for two years and determined that no further monitoring was necessary.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

The General Fund is the primary operating fund for the City. Barstow's General Fund is structured to achieve a budgetary surplus, ensuring ongoing revenues cover ongoing expenditures.

While specific, definitive figures for the current fiscal year (FY 2024-2025) require reviewing the full adopted budget document, the General Fund's size is generally in the range of $18 million to $25 million annually. For example, a previous year's budget projected General Fund revenues of approximately $19.3 million against expenditures of around $19.2 million, demonstrating the goal of a balanced budget with a small operating surplus.

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Major Revenue Sources
Like most California cities, Barstow relies on consumption and property taxes for most of its General Fund revenue.

- **Sales and Use Tax:** This is the largest single revenue source, often accounting for over 25% of total General Fund revenues, bolstered by Barstow's position as a major stop on the I-15 corridor.
- **Property Taxes:** This is the City's share of the 1% property tax levy.
- **Utility Users Tax (UUT):** A tax imposed on users of utilities (gas, electric, phone, cable) within the City.
- **Licenses and Permits:** Fees collected from business licenses, building permits, and planning applications.

Major Expenditure Areas
The largest portion of Barstow's General Fund is consistently dedicated to Public Safety, often taking well over half of the total budget.

- **Police Services:** Barstow maintains its own Police Department, meaning the General Fund is heavily responsible for officer salaries, benefits, and operating expenses—the largest single draw on the fund.
- **Fire Services:** The General Fund partially covers the operational costs of the Fire Department, including personnel and equipment.

B. Measure Q

Barstow has a voter-approved local tax allowing for the collection of a one-cent sales tax to fund public safety and citywide services. Measure Q has specific provisions:

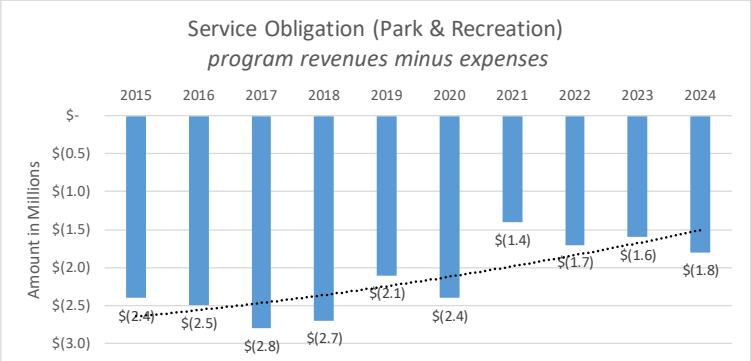
- **Accountability:** Measure Q requires a Resident Oversight Commission to **r**eview expenditures and financial reports, ensuring public accountability for how the revenue is spent on its stated priorities.
- **Local Control Guarantee:** All funds must stay in Barstow and cannot be taken by the State or County.
- **Trigger:** The measure also includes a specific trigger: if local police or fire services were to be transferred to another agency, the Measure Q sales tax would automatically end.

C. Fiscal Indicators

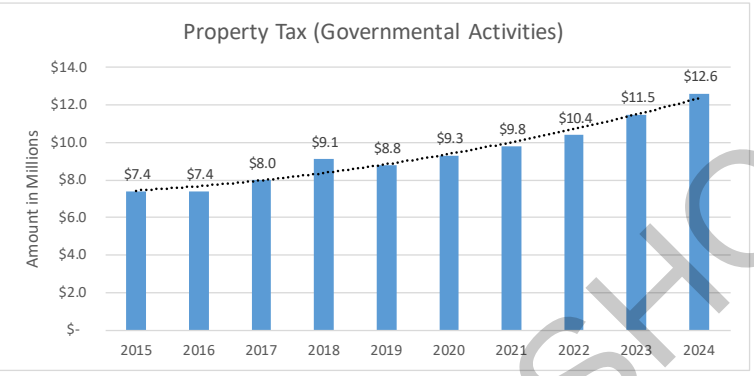
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

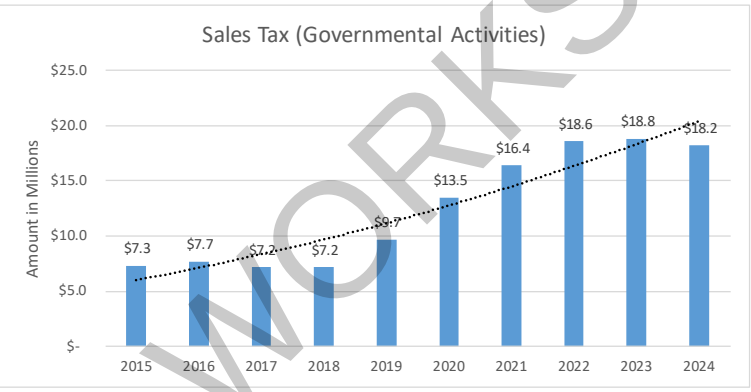
City of Barstow: Funding the Service



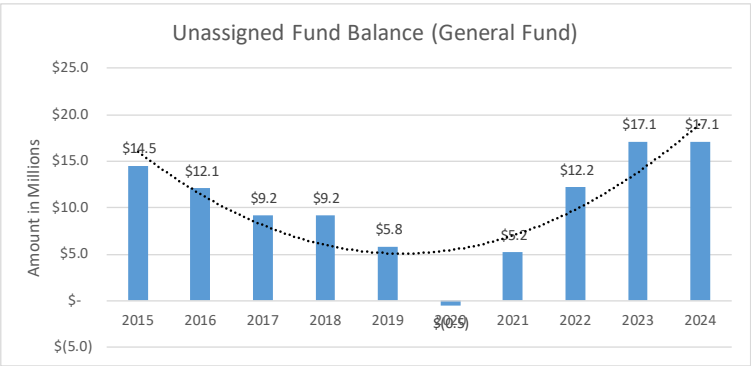
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.



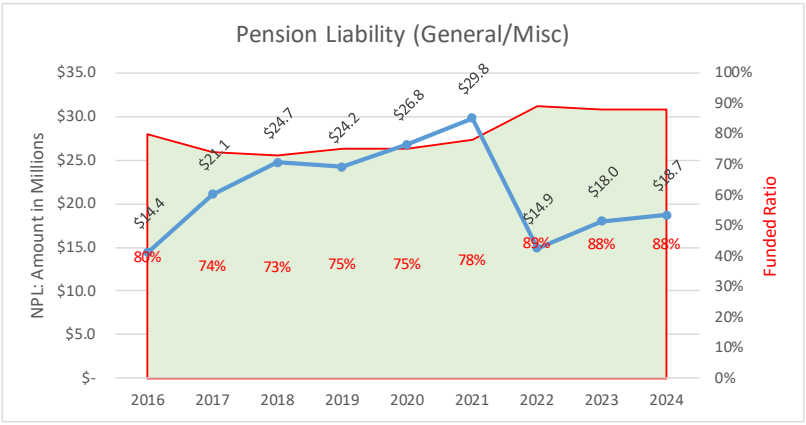
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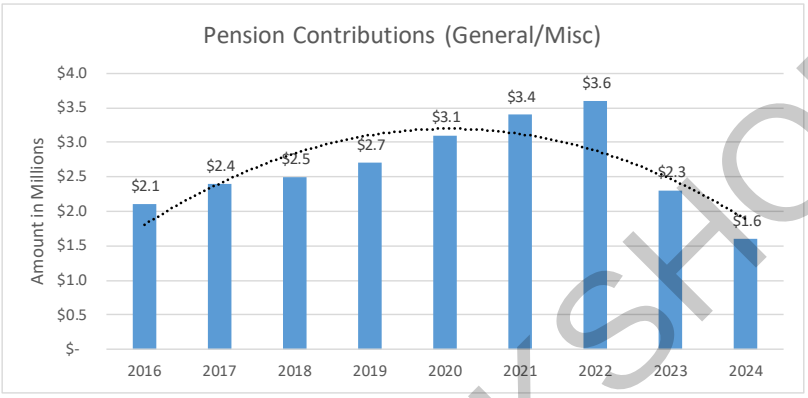
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source: Balance Sheet

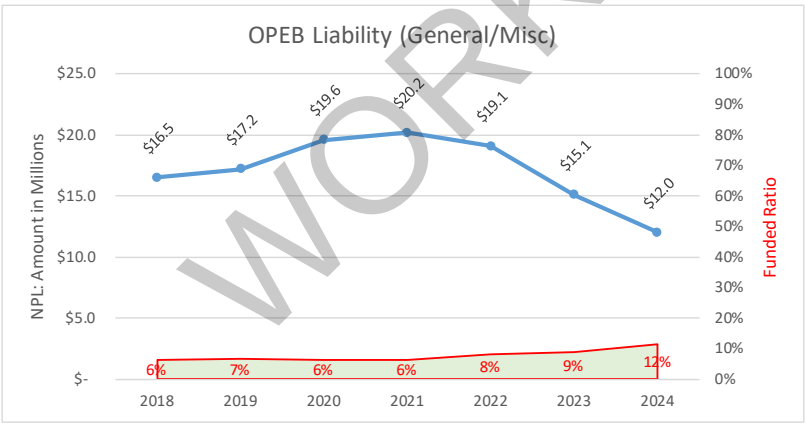
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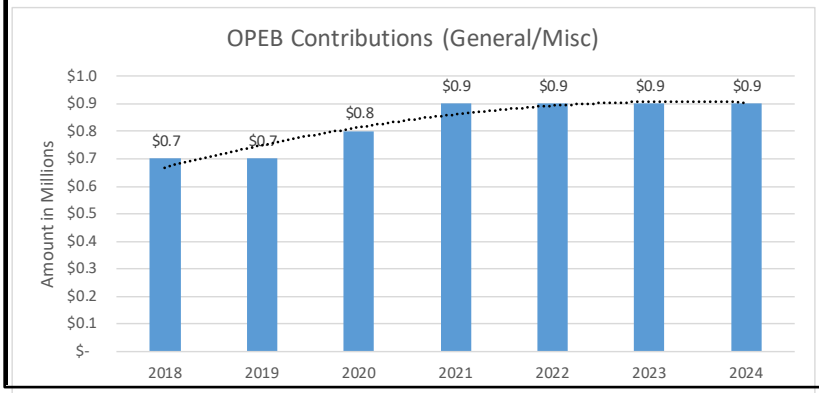
City of Barstow: Pension and Other Post-Employment Benefits



Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules







WORKSHOP

The City of Barstow displays a financial profile characterized by explosive growth in consumption-based tax revenues and a successful restoration of its liquidity reserves following a period of significant fiscal pressure.

Service Funding and Revenue Trends
The City's general tax base has seen remarkable expansion over the last decade, primarily driven by sales tax receipts:

- **Service Obligation**: Park and recreation services are classified as general government services, like police and fire protection, and depend mainly on tax revenues rather than user fees. The park and recreation "service obligation", representing the net cost to the general fund, incurred an obligation of $1.84 million to the general fund in 2024. While significant, the scale of this obligation has generally decreased from its 2017 peak of $2.79 million, indicating that program revenues are covering a larger share of operational costs than in the past.
- **Sales Tax Surge**: Sales tax revenue has more than doubled since 2015, growing from $7.26 million to a peak of $18.81 million in 2023. While there was a slight moderation to $18.22 million in 2024, this remains the City's largest and most dynamic revenue source.
- **Property Tax Growth**: Property tax revenues have also shown consistent strength, increasing every year from $7.40 million in 2015 to $12.61 million in 2024.

Reserves and Liquidity
The City's unassigned fund balance, its primary fiscal safety net, has undergone a dramatic recovery:

- **Liquidity Crisis and Recovery**: The reserve dropped from $14.47 million in 2015 to a deficit of $479,717 in 2020. However, the City has since executed a rapid turnaround, rebuilding the balance to $17.09 million by 2024.
- **Current Resilience**: This current reserve level is the highest in a decade and provides the City with a substantial cushion, representing over nine times the annual net cost of services.

Long-Term Liabilities
Barstow's long-term obligations show improving funding metrics despite substantial nominal totals:

- **Pension Status**: The Net Pension Liability (NPL) peaked at $29.8 million in 2021 but has since stabilized at $18.7 million as of 2024. Most notably, the pension funding ratio has improved significantly from 73% in 2018 to 88% in 2024, placing it in a much stronger long-term position.

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- **OPEB Obligations**: The liability for other post-employment benefits (OPEB) remains a significant challenge, totaling $11.95 million in 2024. While this liability has decreased from a peak of $20.24 million in 2021, it remains poorly funded with a ratio of only 11.6%.
- **Secondary Liabilities**: Other liabilities (likely related to specialized benefit tiers) have decreased notably, falling from a peak of $3.64 million in 2022 to $1.62 million in 2024.

Overall, the City of Barstow has utilized its surging sales tax base to successfully navigate a 2020 liquidity crisis, resulting in record-high reserves and a significantly improved pension funding profile. However, the low funding ratio for OPEB remains a long-term fiscal headwind.

D. Capital Outlay and Grant Funding

The 2025/26 Budget identifies several priority capital projects:

- Foglesong Park ball field lights, Amended Budget 2024/25: $492,882
- Lilian Park parking, paths, and shade, Proposed 2026-28: $203,822

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

WORKSHOP

City of Barstow Website Checklist website accessed 12/17/2025 https://www.barstowca.org			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?		X
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?			X
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?			X
Meeting agendas/minutes (last six months)?		X	
Notes:			

WORKSHOP

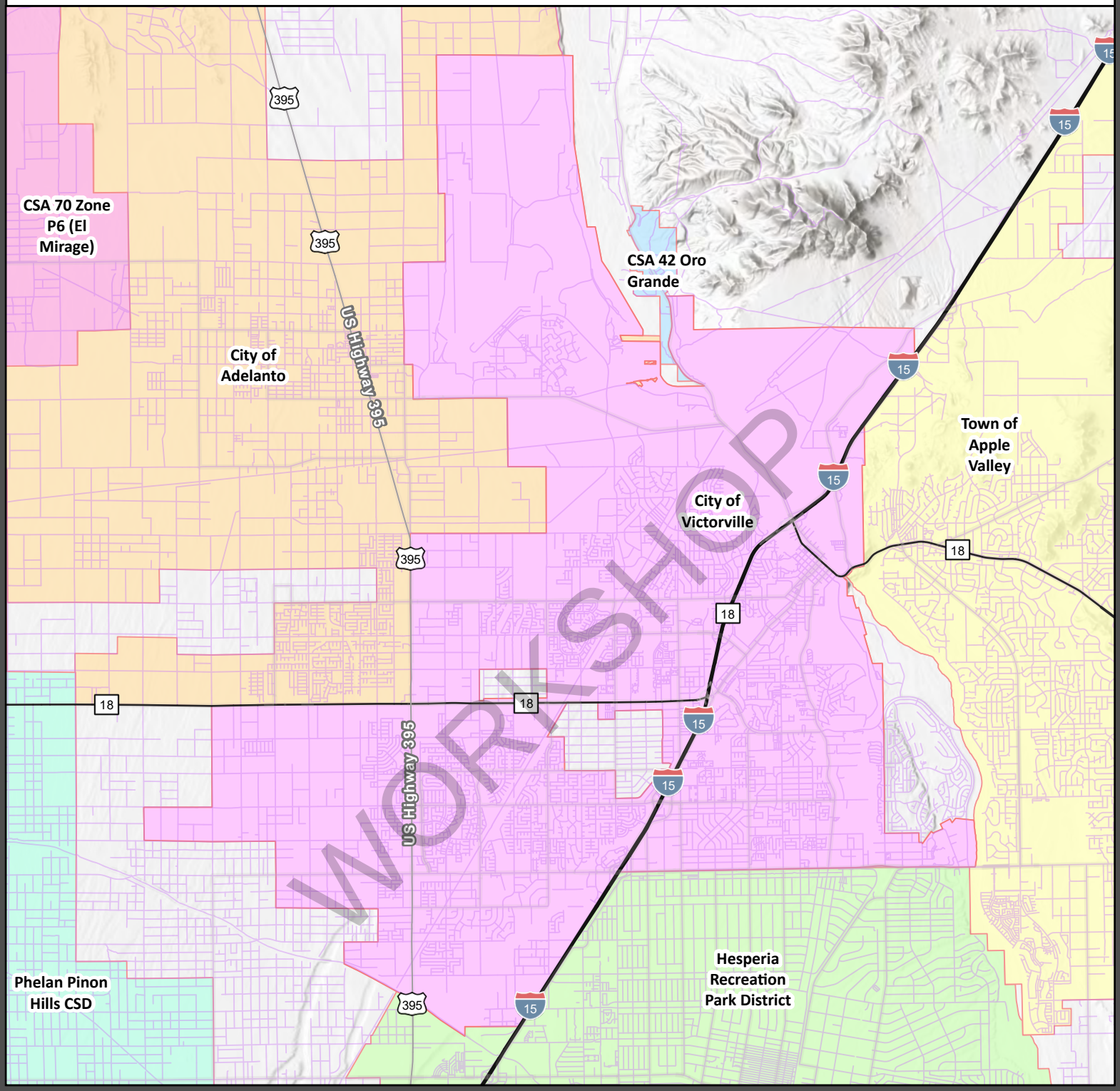
Sources:

City
Audits
Budgets
General Plan
Questionnaire
Website. https://www.barstowca.org/. Accessed 25 October 2025

LAFCO
Fiscal Indicators Program
LAFCO 3016 – Service Review and Sphere of Influence Update for the City of Barstow (2008)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)
LAFCO 3231 – Countywide Service Review for Fire Protection/Emergency Medical Services/Dispatch

Workshop Draft

City of Victorville



Principal Act	Government Code Title 4 - §34000			Year Formed	1962	Governance	City Council
Area	74.03 sq. mi	Population (Esri)	140,868	Website	https://www.victorvilleca.gov		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ¾ 1½ 3 4½ 6 Miles

N

- City of Adelanto
- City of Victorville
- CSA 42 Oro Grande
- Hesperia Recreation Park District
- Phelan Pinon Hills CSD
- Town of Apple Valley
- CSA 70 Zone P6 (El Mirage)

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Author: Arturo Pastor Map Created: 3/3/26

Workshop Draft

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Victorville possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the City of Victorville.

2. Overview and Brief History

In 1885, present-day Victorville was known as the town of Victor, named after Jacob Nash Victor, a construction superintendent. Established at a railroad station near the Mojave River, in 1886 plans for the Town of Victor were prepared encompassing approximately 200 acres.

The availability of water and fertile soil led to agricultural development shortly after the establishment of the railroad depot. Near the turn of the century, large deposits of limestone and granite were discovered and the cement manufacturing industry emerged as an important industry of the Victor Valley. In 1901, the United States Post Office changed the community's name from "Victor" to "Victorville" due to the confusion associated with the community of Victor, Colorado.

In 1926, U.S. Route 66 was established, which was one of the main arteries of the National Highway System linking Chicago with Los Angeles. A portion of this highway provided a direct transportation corridor through Victorville. During World War II, Victorville Army Airfield, later renamed George Air Force Base, was completed. The base was deactivated on December 15, 1992 under the Base Closure and Realignment Act and has been renamed Southern California Logistics Airport.

The City incorporated on September 21, 1962, as a general law city. The City is bordered by Apple Valley on the east, Hesperia on the south, and Adelanto on the west.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

- The Victorville Recreation and Park District was originally formed on July 2, 1945 as a county-governed park and recreation district. In May 1978, LAFCO approved a reorganization (LAFCO 1677) which included the detachment and establishment of the Victorville Recreation and Park District as a subsidiary district of the City with the city council acting as the ex-officio board of directors.

WORKSHOP

- In 2007, LAFCO designated a zero sphere of influence for the Victorville RPD (LAFCO 3040). In 2008, the City applied to dissolve the Victorville RPD (LAFCO 3072), with the City designated as the successor agency to all the agency's services and functions. The District included all lands within the boundaries of the City as well as the unincorporated Mountain View Acres unincorporated island area, the unincorporated Spring Valley Lake community and the Coad Road unincorporated island area.

  The LAFCO Commission approved the dissolution proposal with the following condition:

  Pursuant to the provisions of Government Code Section 56844 (r) the City of Victorville shall continue to provide the current level and range of service now provided by the Victorville Recreation and Park District to those areas outside the corporate boundaries of the City, but within the current district boundaries and shall provide to the Commission, prior to issuance of the Certificate of Completion for LAFCO 3072, an out-of-agency contract so specifying these provisions…

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The City's parks and recreation services are managed by the Community Services Department, which integrates the Library, Recreation, Facilities, and Parks Divisions. The department emphasizes broad access and support for families with limited financial resources. Victorville also has its own community theater. The major facilities are:

- Westwinds Sports Center: A major recreational hub featuring a large gymnasium, five racquetball courts, lighted baseball field, pickleball courts, table tennis, and is available for private rentals.
- Hook Community Center: This center is the main hub for the Recreation Division offices and is a key location for aquatics and program registration.

5. Service Delivery Unique to the Agency

- Virtual Recreation Center: The City uses social media platforms to post exercise and craft videos, a practice started during the COVID-19 pandemic to maintain resident engagement.

WORKSHOP

- Non-potable Irrigation: Three park facilities currently utilize non-potable water for irrigation with future expansion planned as infrastructure becomes available.

- Recreation Assistance Program: The City has a dedicated program that helps children and families with limited financial resources participate in recreational programs and activities.

- Joint Use Agreements: The City has joint use agreements with the following agencies. For the school districts, the City maintains school sports fields in exchange for allowing public use.

    - Adelanto Elementary School District for Mesa Linda Park and Gym and Eagle Ranch Park
    - Victor Elementary School District for Liberty Park and Mojave Vista Park
    - Victor Valley Union High School District for Hook Park
    - Hesperia Unified School District for Hollyvalle Park
    - Los Angeles Department of Water & Power for parking at Rockview Nature Park3

- Stay Healthy Victorville!: A community collaborative of various stakeholders that promotes healthy lifestyles through coordinated programs and infrastructure improvements.

6. Master or Strategic Plan

The City completed a Parks and Recreation Master Plan in December 2020. The plan identifies that Victorville currently provides 2.5 acres of parkland per 1,000 residents and projects a need for an additional 15 acres over the next five years to maintain this ratio.

The City has adopted ordinances under the Quimby Act requiring developers to set aside land, donate conservation easements or pay fees for park improvements. Victorville does not have a special tax or assessment to help fund park and recreation services.

7. Previous Service Reviews

This City's first service review (by agency), second (countywide water), third (wastewater), and fourth (countywide fire) are available via the links located underneath the agency map on the first page of this profile section. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets,

WORKSHOP

capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

Victorville's General Fund has been significantly bolstered by the voter-approved Measure P, a one-cent sales tax increase that took effect in 2021. This measure generates approximately $29 million annually , expanding essential services like Police, Fire, Code Compliance, Animal Care and Control, Community Services, and Homelessness and Housing. A review of the City's finances reveals two noteworthy items:

- **Reserve Policy:** The City Council aims to keep its General Fund reserve above 17% of General Fund revenue, a key financial goal to ensure stability during economic downturns.

- **Measure P Capital Investment:** Measure P funding is strategically used for major, long-term investments, including:
  - A $4 million annual contribution toward a Capital Reserve Fund for a New Police Station.
  - Funding for fire apparatus replacement reserves.
  - Support for the operations and maintenance of the Wellness Center.
  - Investment in parks, which are essential for quality of life.

B. Measure P

In 2020 Victorville voters approved Measure P, a one-cent sales tax increase that took effect on April 1, 2021. The measure increased Victorville's sales tax rate from 7.75 percent to 8.75 percent. The passage of Measure P has contributed to the development of multi-year cash flows to analyze fiscal sustainability and to implement fiscal strategies to avert any future gaps in funding.

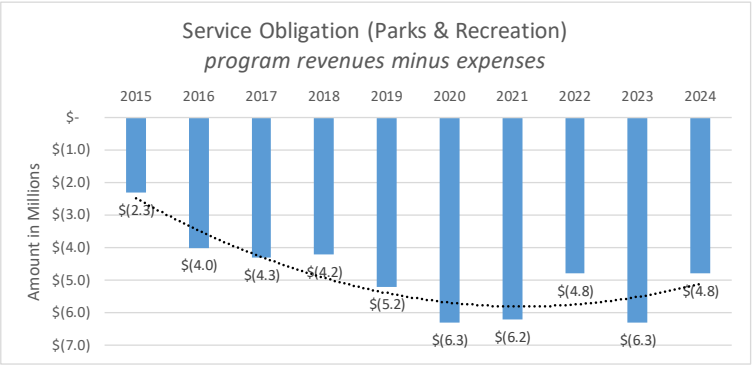
According to the City, annual revenue generated by Measure P during is approximately $29 million. A portion of that funding is designated for facility upgrades at recreation centers.

C. Fiscal Indicators

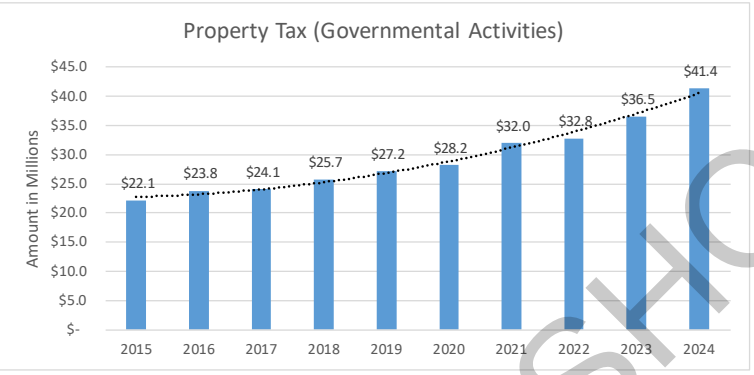
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

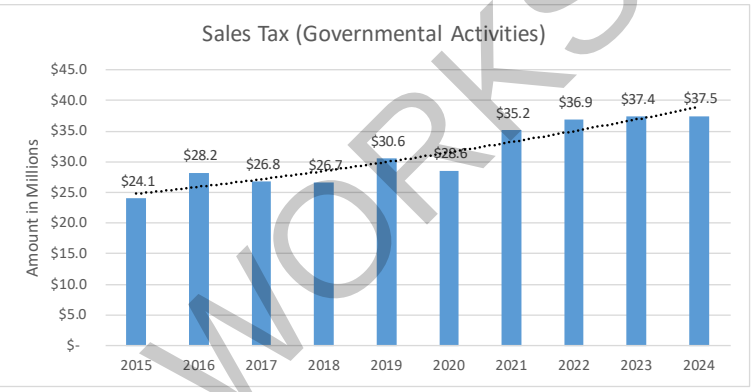
City of Victorville: Funding the Service



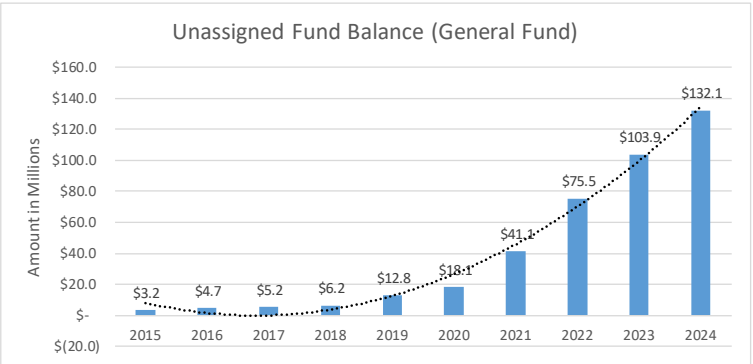
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.



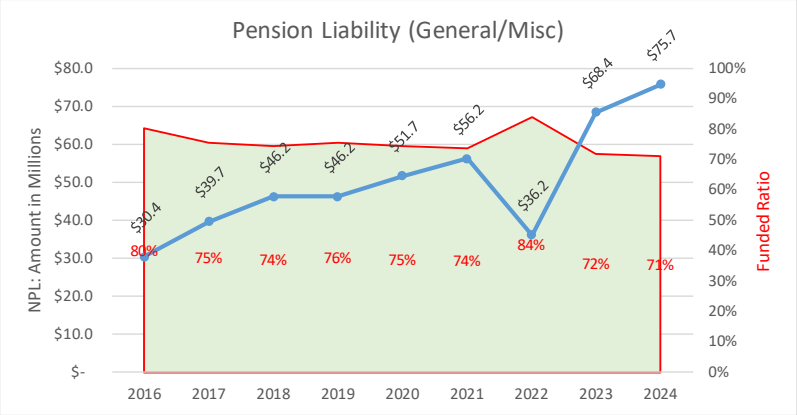
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



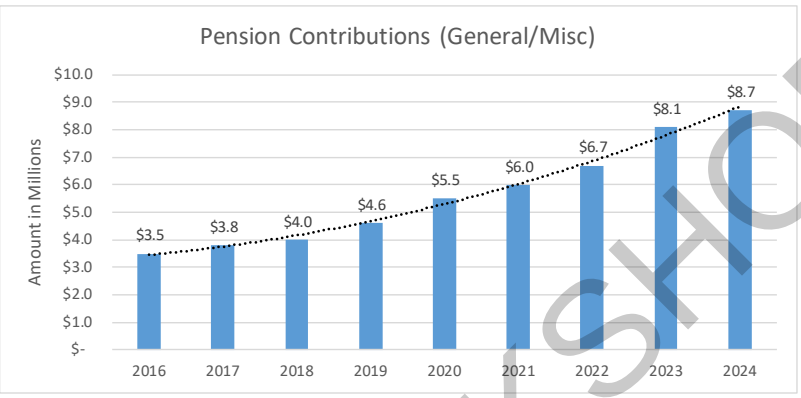
Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

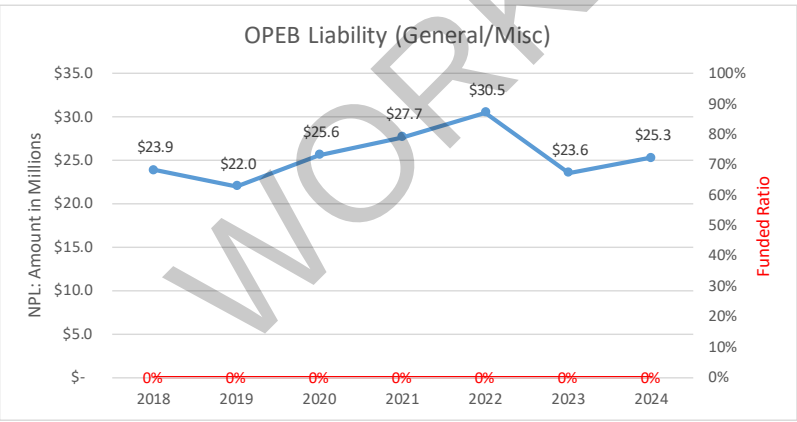
WORKSHOP

City of Victorville: Pension and Other Post-Employment Benefits

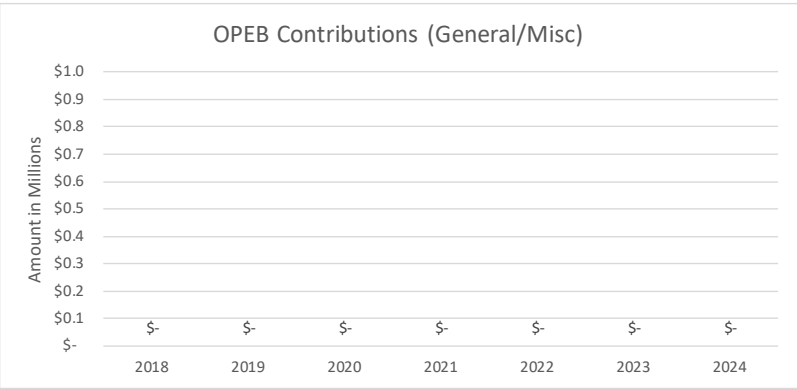


Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules





There are no assets accumulated in a trust that meets the criteria of GASB codification to pay related benefits for the OPEB plan.



There are no assets accumulated in a trust that meets the criteria of GASB codification to pay related benefits for the OPEB plan.

WORKSHOP

The City maintains a financial profile defined by revenue growth and accumulation of liquid reserves, though it faces mounting long-term retirement liabilities.

Service Funding and Revenue Trends

The City's core tax revenues have experienced substantial growth over the last decade, providing a strong foundation for municipal operations:

- Property Tax Expansion: Property tax receipts have increased every year since 2015, rising from $22.1 million to $41.4 million in 2024.
- Sales Tax Performance: Sales tax revenue has grown by approximately 56% over the same period, increasing from $24.1 million in 2015 to $37.5 million in 2024.
- Service Obligation: The "service obligation"—the net cost of providing public services after accounting for program-specific charges and grants—has fluctuated between $2.3 million and $6.3 million. In 2024, this deficit stood at $4.8 million, a figure easily covered by the City's nearly $79 million in annual property and sales tax revenue.

Reserve Health and Liquidity

The most striking aspect of Victorville's finances is the exponential growth of its unassigned fund balance:

- Explosive Growth: This primary reserve has grown from $3.2 million in 2015 to over $132 million by 2024.
- Recent Acceleration: The accumulation accelerated dramatically after 2020, with the balance jumping from $18.1 million to $132.1 million in just four years. This provides the City with an immense liquidity cushion that represents more than 27 times the current annual net cost of services.

Long-Term Liabilities

While current liquidity is record-high, long-term obligations show signs of increasing pressure:

- Pension Liability: The Net Pension Liability (NPL) has more than doubled since 2016, rising from $30.4 million to $75.7 million in 2024. The 2023/24 financial statements identify that pension costs are expected to continue to rise annually. This increase will affect pension costs for all employees and the remaining unfunded liability that exists for the former Victorville fire employees.
- Funding Ratio Decline: The pension funding ratio has generally trended downward, falling from 80.1% in 2016 to 70.9% in 2024, despite a temporary improvement in 2022.
- OPEB and Secondary Obligations: The City carries a $25.3 million liability for other post-employment benefits (OPEB), which remains entirely unfunded as no assets have been accumulated in a dedicated trust. Additionally, secondary retirement liabilities have grown from $3.5 million to $8.7 million over the last eight years.

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Overall, the City is in a position of exceptional short-term strength due to its massive cash reserves and growing tax base. However, the consistent rise in unfunded retirement and medical liabilities represents a significant long-term fiscal challenge.

D. Capital Outlay and Grant Funding

A review of the CA State Parks, Project Gallery or State Park Grant Programs Projects, identifies that since 2020 CA State Parks allocated $3.3 million to the City to renovate the Eva Dell Park. New construction includes a new splash pad, walking loop with lighting, sport field lighting, two covered picnic areas, public art, and parking lot. Renovations were made to the existing playground to be all inclusive with shade, ball field lighting, and two parking lots.

The following major projects was identified in the FY 2024/2025 budget: Greentree restroom replacements at hole 5 & 14, $900,000.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

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WORKSHOP

City of Victorville Website Checklist website accessed 12/29/2025 https://www.victorvilleca.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
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Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

WORKSHOP

Sources:

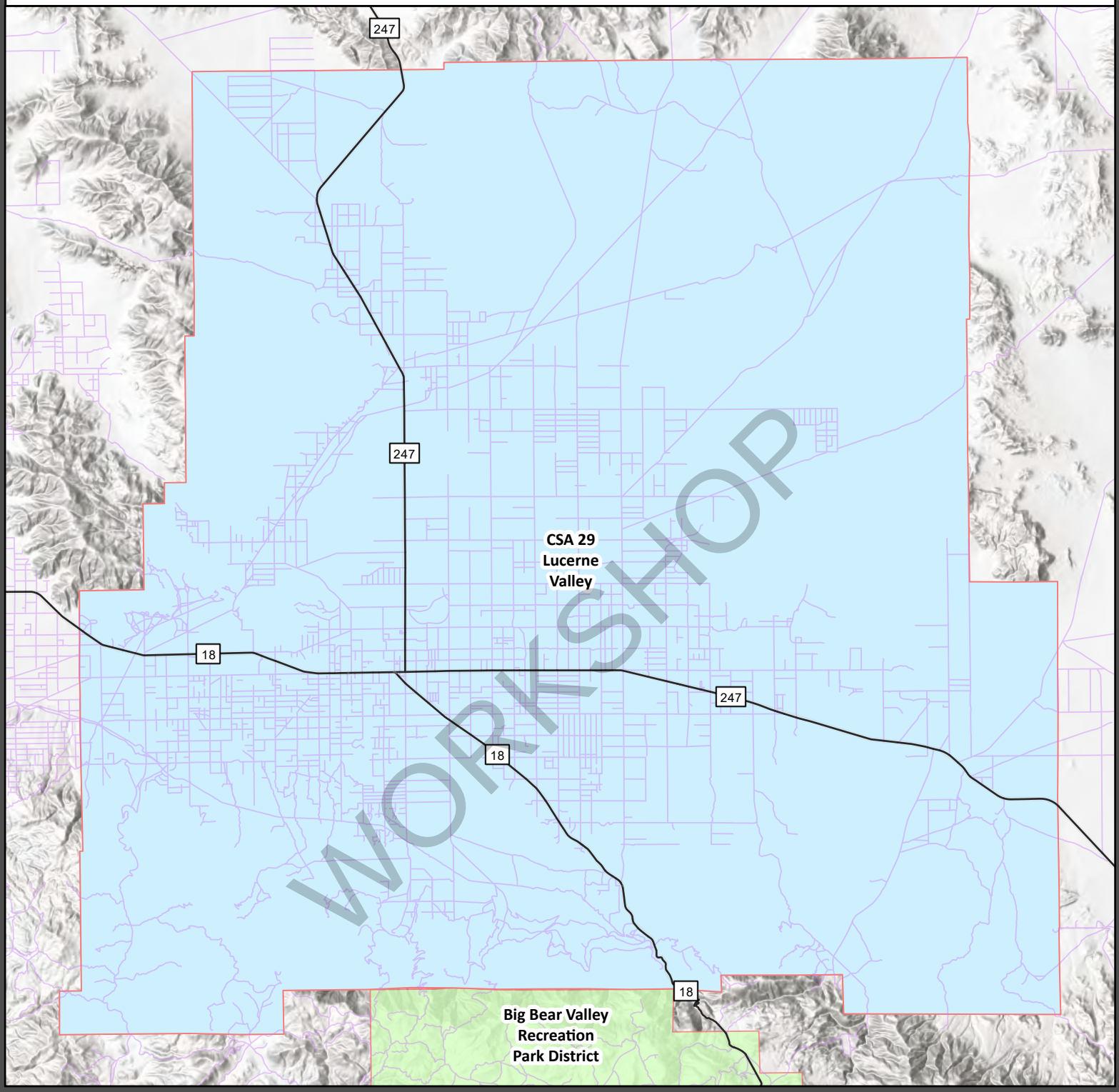
City
Audits
Budgets
General Plan
Questionnaire
Website: https://www.victorvilleca.gov/home. Accessed 17 January 2026.

LAFCO
Fiscal Indicators Program
LAFCO 3040 – Victorville Park and Recreation District Zero Sphere of Influence (2007)
LAFCO 3072 – Dissolution of the Victorville Recreation and Park District (2008)
LAFCO 3187 – Countywide Service Review for Water (2017)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)
LAFCO 3231 – Countywide Service Review for Fire/ Emergency Medical Services (2020)

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025,
https://www.parksforcalifornia.org/projects/

Workshop Draft

CSA 29 Lucerne Valley



Principal Act	Government Code 25210, Title 3, Division 2, Part 2, Chapter 2.2			**Year Formed**	1969	**Governance**	Board of Supervisors
Area	433.97 sq. mi	**Population (Esri)**	5,933	**Website**	https://specialdistricts.sbcounty.gov/service-areas/csa-29-lucerne-valley		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 1 2 4 6 8 Miles

N

Big Bear Valley Recreation Park District

CSA 29 Lucerne Valley

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that County Service Area 29 possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to County Service Area 29.

2. Overview and Brief History

In the early 1900s, the area now known as Lucerne Valley was a vital center for the growth for alfalfa production in the western United States. Agricultural potential led to early community development at the intersection of Highways 18 and 247. To recognize the viability and success of alfalfa farming in the area, the name of the community was changed to Lucerne (the French word for alfalfa) in 1916. Formed in 1948, the first form of government for the community was the Lucerne Valley Park and Recreation District. In 1947, the "Dunton Quarry" limestone mine opened midway up the Cushenbury Canyon. Significant growth occurred in the 1950s when Kaiser Industries extended the railroad to construct a cement plant and limestone quarry. The Lucerne Valley Fire Protection District was formed in 1962-63 and the high school opened in 1991. Lucerne Valley continues to be an important source for alfalfa and is one of the largest limestone producing districts in the country with the major mining companies digging into the north face of the San Bernardino Mountains.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1948 The County forms the Lucerne Valley Park and Recreation District.

1964 The County and the electorate approve the formation of County Service Area 29 to provide cemetery services to Lucerne Valley.

1980 Annexation to CSA 29 and dissolution of Lucerne Valley Park and Recreation District with addition of park powers for CSA 29 (LAFCO 2359).

1989 Annexation to CSA 29 and detachment from Apple Valley Park and Recreation District (LAFCO 2474).

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

WORKSHOP

4. General Operations

CSA 29 is governed by the County Board of Supervisors and administered by the Special Districts Division of the Public Works Department. CSA 29 owns and operates the following:

- Pioneer Park: Located off Hwy 247 it incudes picnic shelters, playground, snack bar, basketball courts, baseball fields, skate park, and tennis courts.
- Russell Park: Located on Visalia Ave it includes picnic shelters, playground, BBQ grills, and a volleyball court.
- Midway Park: Located on Rabbit Springs Rd. it includes a picnic shelter, playground, meeting halls, horse arena, and livestock building. The property offers the Herald Keesee lighted rodeo arena with spectator area, barn, and competition area, and a multi purpose recreation hall which was the original Lucerne Valley school house.

5. Service Delivery Unique to the Agency

- Joint Use: CSA 29 has an agreement with the Lucerne Valley Unified School District for joint use of facilities. The twenty-year agreement expires in 2029.
- Off-Highway Vehicle Park: Partially within the eastern portion of the community is the Johnson Valley Off-Highway Vehicle Park. The park is managed by the Bureau of Land Management.

6. Master or Strategic Plan

While CSA 29 lacks a standalone master plan, its planning and budgeting items are integrated into the County's broader planning documents.

The County's Community Action Guide for Lucerne Valley includes the following action statements related to parks and recreation:

- Provide better senior programs and activities on a level comparable to those provided to in other neighboring communities.
- Establish priorities and identify opportunities for park development and establish a park and recreation plan for the Lucerne Valley Community. Encourage the development of recreational facilities within community parks, such as swimming pools, athletic facilities and community centers.
- Coordinate with the County Trails and Greenways Committee to develop and maintain a system of public trails for hiking, bicycling and horseback riding.
- Establish a plan for the development of a local trail system.

WORKSHOP

7. Previous Service Reviews

The District's first service review (by agency) is available via the link located underneath the agency map on the first page of this profile. No specific issues regarding park and recreation facilities were identified at that time.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). The information below incorporates all the information and sources identified above.

A. Overview

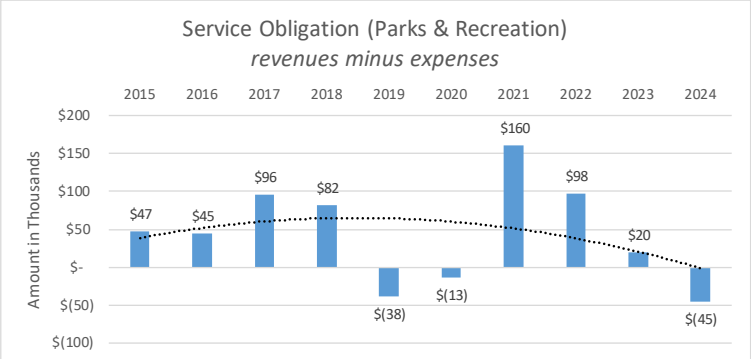
The District's management is handled through the County Special Districts Division of its Public Works Department. CSA 29's primary source of funding is receipt of a share of the ad valorem property tax. CSA 29 maintains a stable financial profile characterized by a growing tax base and generally self-sustaining operations, although it has recently experienced a significant reduction in its liquid reserves due to capital improvements.

B. Fiscal Indicators

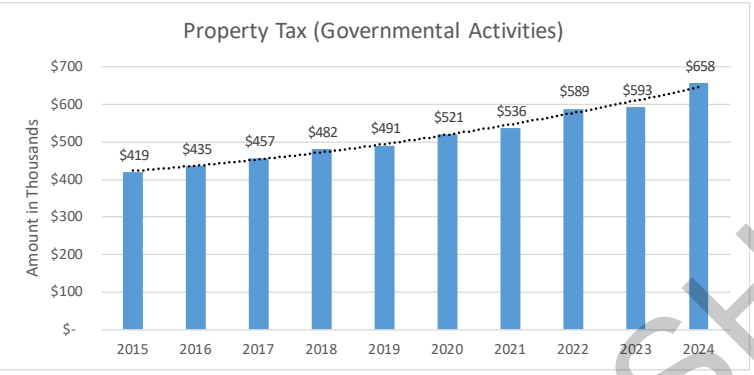
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

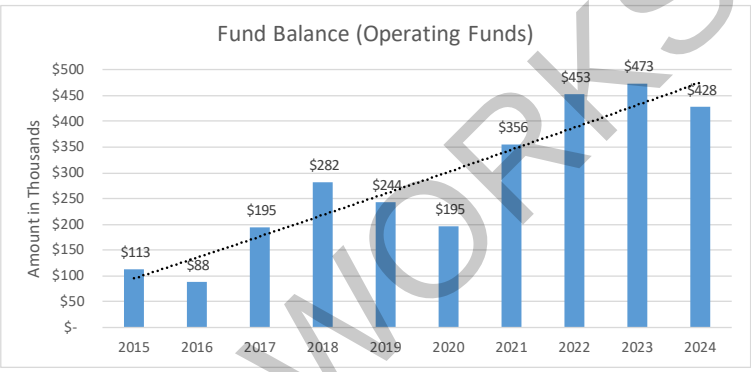
County Service Area 29: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property (see below).
source: Statement of Rev, Exp & Changes in Fund Balance



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Rev, Exp & Changes in Fund Balance



Fund balance that is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Statement of Rev, Exp & Changes in Fund Balance

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Service Funding and Revenue Trends

- **Operational Performance**: The agency's "service obligation"—the net result of program charges and grants minus operating expenses—has been positive in seven of the last ten reported years.
- **Historical Context**: While the agency achieved operational surpluses in seven of the last ten years, it experienced periodic deficits in 2019 (-$38,229), 2020 (-$13,275), and most recently in 2024 (-$45,330).
- **Tax Revenue Growth**: Property tax revenues have provided a reliable and growing foundation for the agency, increasing from $419,251 in 2015 to $657,555 in 2024.

Reserves and Liquidity
The agency's fund balance, which serves as its core liquidity reserve, has followed a significant upward trajectory since 2015:

- **Reserve Accumulation**: The balance grew from $113,368 in 2015 to a peak of $472,839 in 2023.
- **Recent Adjustment**: In 2024, the fund balance saw a modest decrease to $427,509, likely reflecting the utilization of funds to cover the year's service deficit.
- **Historical Resilience**: Despite periodic fluctuations, the 2024 reserve remains nearly four times higher than the levels seen a decade ago, providing a substantial fiscal safety net for future operations.

Overall Financial Health
The financial trajectory of CSA 29 is one of long-term stability. The steady expansion of the property tax base provides a reliable subsidy for community services, and the agency's ability to maintain high reserve levels relative to its historical performance indicates a conservative and resilient fiscal structure. While the 2024 fiscal year showed a combined service deficit and a slight reduction in reserves, the agency's overall liquidity remains robust compared to its typical annual operational needs. No long-term pension or other post-employment benefit (OPEB) data was provided for this specific agency.

C. Capital Outlay and Grant Funding

The 2025/26 Capital Improvement Program Projects budget, administered by Department of Public Works, identifies the Community Center Renovation Project at a cost of $940,086 with a status of "construction". Over the years, the Community Center has become outdated and deteriorated due to age, severe weather events, and extensive use of the facilities. On June 27, 2023 (Item No. 127), the Board approved the Capital Improvement Program Project, which proposes the renovation of the kitchen equipment, windows, meeting rooms, and existing bathrooms to ensure the community center complies with the current Americans with Disabilities Act (ADA) accessibility standards. The kitchen upgrade will provide new opportunities that include cooking classes and special events such as pancake breakfasts, wedding receptions, food service at public events, and community cook-offs. The Project will also include repairs to park walkways, modifications to existing facilities, such as reconstruction of damaged curbs, and providing ADA access to the basketball court, skatepark, restrooms, baseball field, and park benches located at Pioneer Park within the District.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

WORKSHOP

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

County Service Area 29 Website Checklist website accessed 1/12/2026 https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

Sources:
District
Audits
Budgets

WORKSHOP

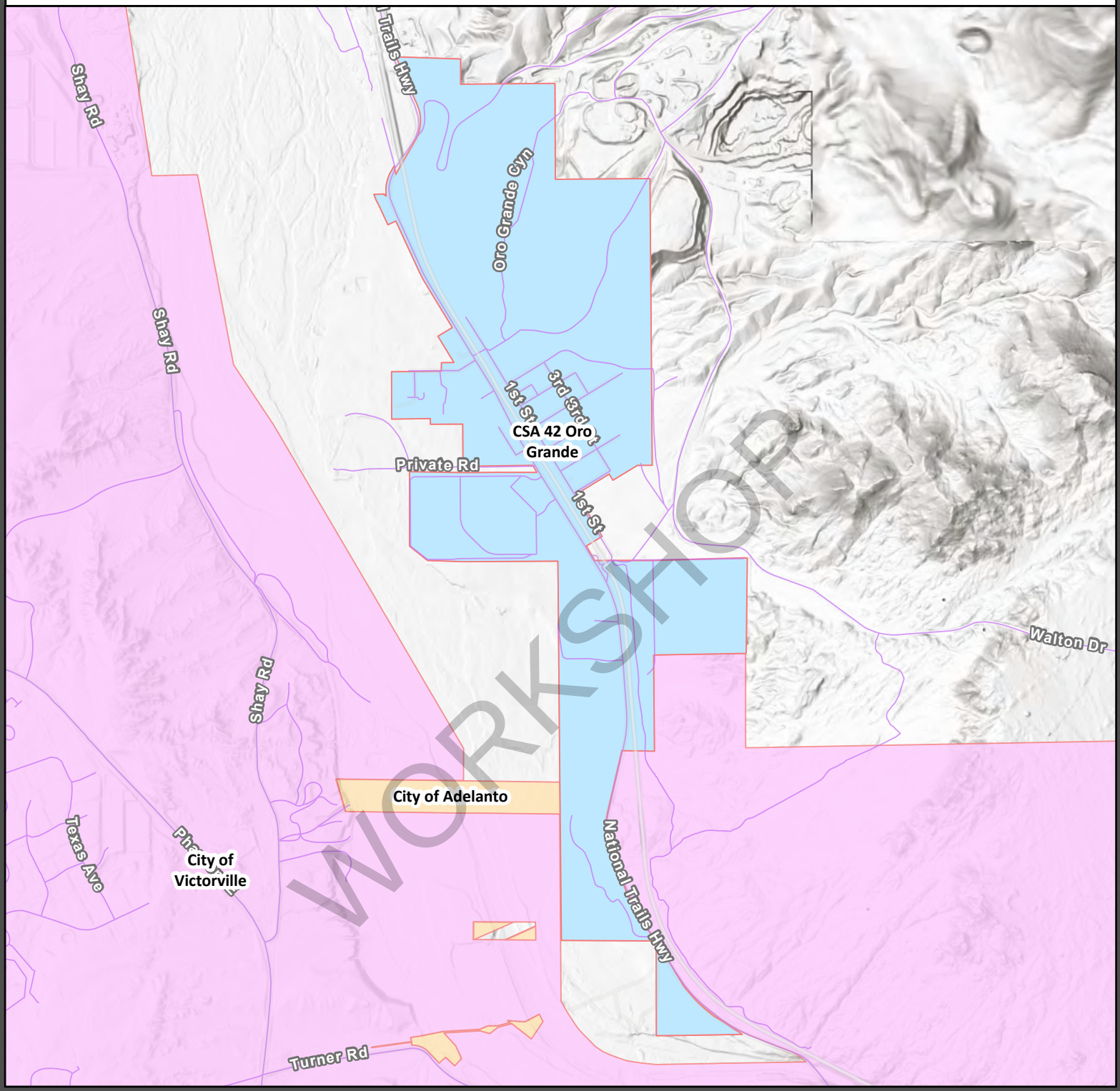
Lucerne Valley Community Action Guide, Countywide Plan, 2019.
Questionnaire
Website. https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/. Accessed 17 October 2025

LAFCO
Fiscal Indicators Program
LAFCO 3021 – Service Review and Sphere of Influence Update for County Service Area 29 (2008)

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Workshop Draft

CSA 42 Oro Grande



Principal Act	Government Code 25210, Title 3, Division 2, Part 2, Chapter 2.2			Year Formed	1965	Governance	Board of Supervisors
Area	0.98 sq. mi	Population (Esri)	221	Website	https://specialdistricts.sbcounty.gov/service-areas/csa-42-oro-grande		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.13 0.25 0.5 0.75 1 Miles

N

- City of Adelanto
- City of Victorville
- CSA 42 Oro Grande

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that County Service Area 42 possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to County Service Area 42.

2. Overview and Brief History

The following is taken from the County's Community Action Plan for Oro Grande:

> The Oro Grande community was a part of several trade and transportation routes including the Mojave Trail and Old Spanish Trail. Old Spanish Trail was developed into a wagon road, and in 1859, Aaron G. Lane established a ranch and store where the trail crossed the Mojave River. The area around the store became known as Lane's Crossing. In 1873, a gold and silver strike was found at Silver Mountain east of Lane's ranch and led to the creation of the Silver Mountain Mining District. In the 1880's, other strikes were found in the southwest and led to the organization of the Red Mountain Gold and Silver Mining District. Around this time, housing was developed in Oro Grande ("Big Gold") and shortly after limestone quarries were opened. From 1907 to present, cement remained the main economic driver of the town. In 1926, Route 66 was constructed through Oro Grande. Many remainders of development along the route exist today, including the Antique Station, the Iron Hog Saloon, and Mojave Joe's Trading Post.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1965 Riverside/TXI Cement Company sold its lands, parcels, and homes to its workers. At that time, County Service Area 42 was formed and the municipal services were transferred to it. Riverside/TXI Cement was included within the boundaries of CSA 42 to help continue to finance these services through its taxes.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

CSA 42 is governed by the County Board of Supervisors and administered by the Special Districts Division of the Public Works Department. CSA 42 owns and operates a single park

WORKSHOP

that includes a community center. According to the CSA 42 website, the community center is closed until further notice (see Section 8C below for capital improvement).

5. Service Delivery Unique to the Agency

None identified.

6. Master or Strategic Plan

While CSA 42 lacks a standalone master plan, its planning and budgeting items are integrated into the County's broader planning documents.

The County's Community Action Guide for Oro Grande includes the following action statement related to parks and recreation: Collaborate with CSA 42 and Special Districts to provide improvements to the ball field and community center.

7. Previous Service Reviews

The District's first and second service review (by agency), third (water), and fourth (wastewater) are available via the links located underneath the agency map on the first page of this profile. No specific issues regarding park and recreation facilities were identified at that time.

The water service review designated the CSA 42 water system as a "hot spot" because it classified as a disadvantaged community; system lacks an inter-tie connection; previous service review determined system did not meet required storage capacity; and substantial rate increases have been implemented to pay for capital upgrades.

The wastewater service review identified that there is no public document that provides year-end actuals of the CSA 42 wastewater service. Unlike the other agencies in the county, the various enterprise functions of CSA 42 are not separately identified in the audits, and the County's budget does not provide actuals from prior years for its county service areas. A review of the current audits for CSA 42 now identifies separate accounting for the water and wastewater activities.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). The information below incorporates all the information and sources identified above.

WORKSHOP

A. Overview

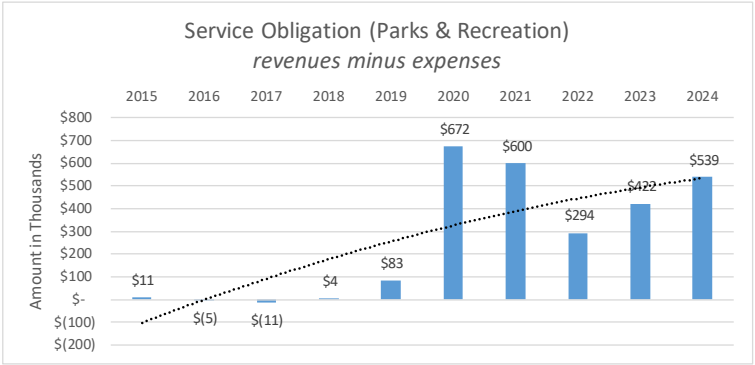
The District's management is handled through the County Special Districts Division of its Public Works Department. CSA 42's primary source of funding is receipt of a share of the ad valorem property tax. Economic interests include the TXI/Riverside Cement Company, which has been in the area since 1923 and was included within the boundaries of CSA 42 during its formation to help finance municipal services through its taxes.

B. Fiscal Indicators

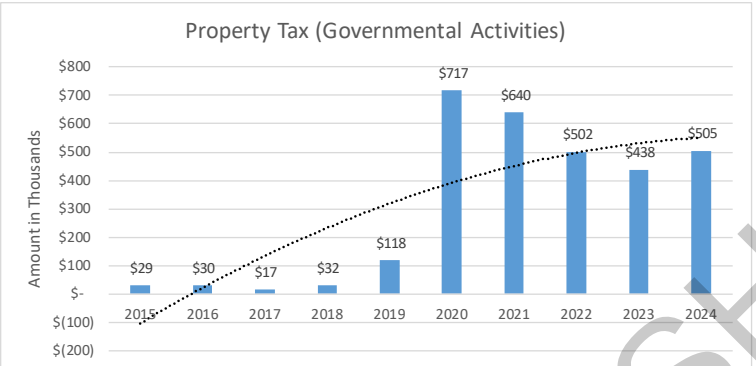
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

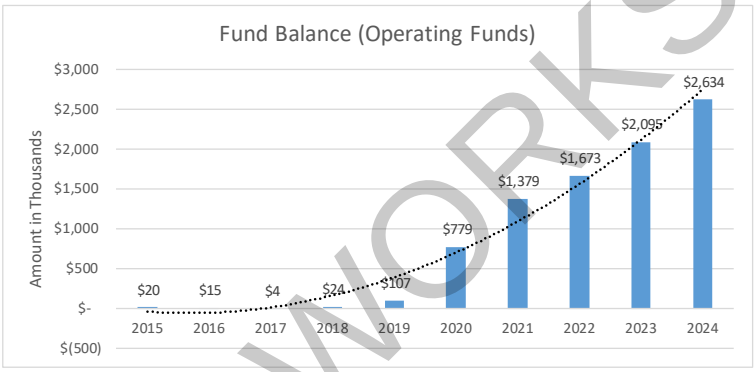
County Service Area 42: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property (see below).
source: Statement of Rev, Exp & Changes in Fund Balance



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Rev, Exp & Changes in Fund Balance



Fund balance that is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Statement of Rev, Exp & Changes in Fund Balance

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Originally, the pass-through for the redevelopment increment related to creation of the Victor Valley Economic Development Agency ("VVEDA") did not go to CSA 42 and it was frozen at its $28,000 tax base since 1993. For example, the CSA 42 share for 2011 would have been $ 167,000, in 2010 would have been $232,000, and in 2009 would have been $370,000. Instead, in 2011 CSA 42 received $28,861. Therefore, since 1993 CSA 42 did not benefit from the improvements from the TXI facility. In 2012, the County and VVEDA negotiated financing measures to grant additional tax funds to CSA 42 to "alleviate any financial burden or detriment caused to any taxing agency by the redevelopment project" (VVEDA bylaws Section 512: Payments to Taxing Agencies to Alleviate Financial Burden". The result of these negotiations brought some revenue relief.

Due to the dissolution of redevelopment agencies in 2012, with subsequent legislation in 2015 regarding succession, beginning in FY 2019/20 CSA 42 began receiving a significant increase in property tax receipts. Therefore, these funds have substantially increased its fund balance and its ability to fund much needed projects.

Overall, CSA 42 is in a robust fiscal position. The current fund balance provides a massive liquidity cushion, representing nearly five times the annual net operational surplus reported in 2024. This level of reserve accumulation suggests the agency has significant capacity to fund future capital projects or manage potential economic shifts.

C. Capital Outlay and Grant Funding

The Capital Improvement Program Projects budget, administered by Department of Public Works, identifies the following project:

Oro Grande demolition and park improvements, $1.2 million, status: construction phase. The CSA 42 Oro Grande - Oro Grande Park Revitalization Project Phase 1 includes the demolition of the community center structure. Phase 2 includes various future park improvements. Phase 2 of the Project includes replacement of playground equipment, resurfacing and restriping the basketball court, installation of fitness equipment, installation of shade structures, ADA parking improvements and other park improvements such as landscaping and flatwork.

In 2022, the Board of Supervisors approved the use of $888,811 from the County's American Rescue Plan Act ("ARPA") Coronavirus Local Fiscal Recovery Fund for eligible costs associated with the Oro Grande Park Improvement Project. In 2024, the Board allocated an additional $267,029 from the same source.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record

WORKSHOP

Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

County Service Area 42 Website Checklist website accessed 1/12/2026 https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

WORKSHOP

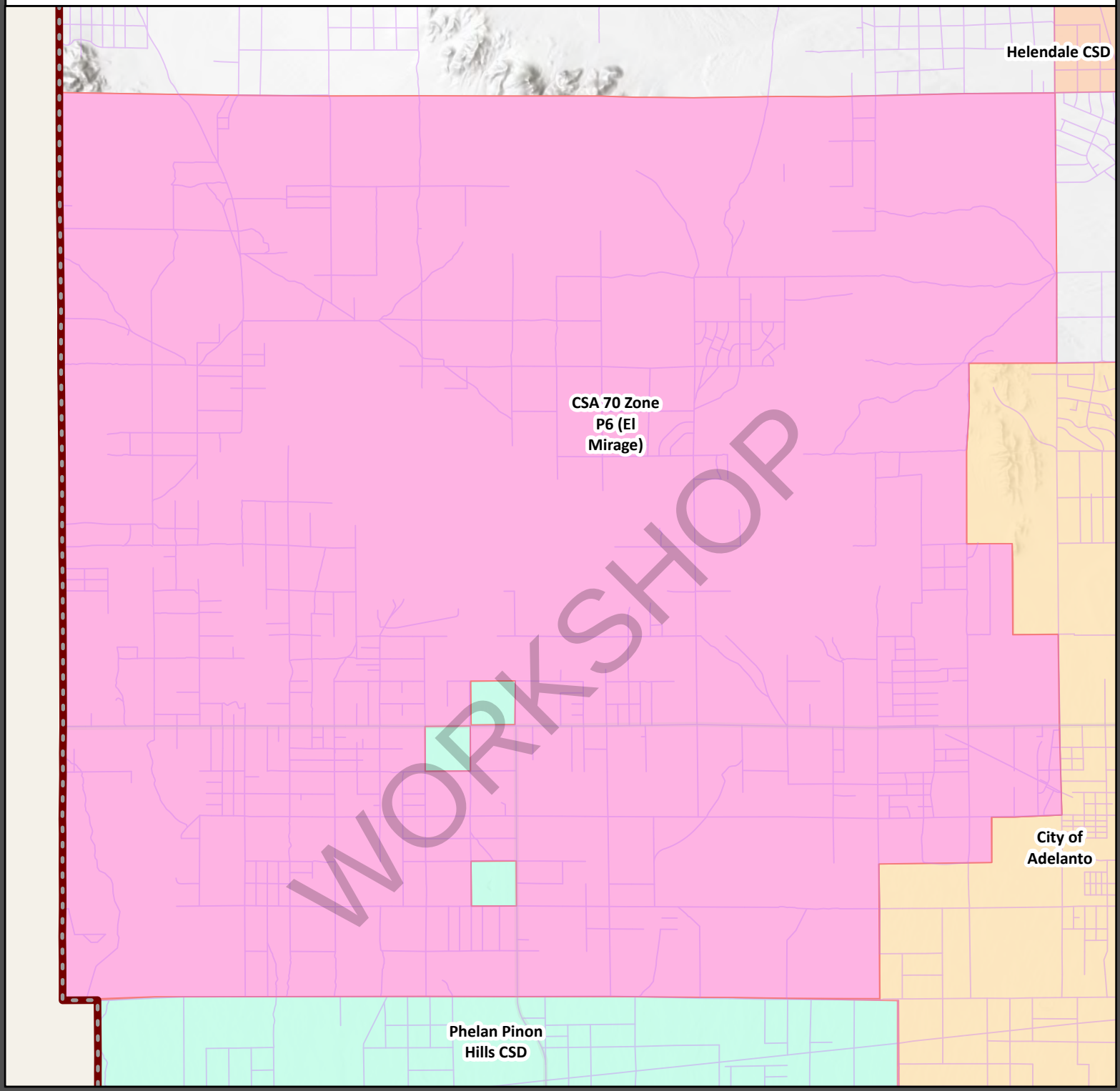
Sources:

District
Audits
Budgets
Oro Grande Community Action Guide, Countywide Plan, 2019.
Questionnaire
Website. https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/. Accessed 17 October 2025

LAFCO
Fiscal Indicators Program
LAFCO 3018 – Service Review and Sphere of Influence Update for County Service Area 42 (2007)
LAFCO 3164 – Service Review and Sphere of Influence Amendments for County Service Area 42 (2011)

Workshop Draft

CSA 70 Zone P6 (El Mirage)



Principal Act	Government Code 25210, Title 3, Division 2, Part 2, Chapter 2.2			Year Formed	1990	Governance	Board of Supervisors
Area	105.15 sq. mi	Population (Esri)	741	Website	https://specialdistricts.sbcounty.gov/service-areas/csa-70-el-mirage		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

City of Adelanto
Helendale CSD
Phelan Pinon Hills CSD
CSA 70 Zone P6 (El Mirage)
279

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that County Service Area 70 Zone P6 possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to County Service Area 70 Zone P6.

2. Overview and Brief History

The western sphere of influence of the City of Adelanto extends into the unincorporated El Mirage community. The El Mirage community extends westward to the County line and includes the El Mirage Off-Highway Vehicle Area which is managed by the Bureau of Land Management.

The following is taken from the County's Community Action Plan for El Mirage:

> The El Mirage community is south of the dry El Mirage Lake bed and home to the El Mirage Airport. This airfield opened in 1942 as a satellite field for the Victorville AAF and was used as a training facility during World War II. After WWII, the field was used as a civil airfield. From the 1980's to the present, the El Mirage Field was used by General Atomics as their unmanned air vehicle flight test center. The Aviation Warehouse is located nearby and sells or leases miscellaneous vintage aircraft equipment and supplies to movie producers. The El Mirage lake area is now known as the El Mirage Dry Lake Off-Highway Vehicle Recreation Area, managed by the Bureau of Land Management. Access is available by permit.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1990 Residents of El Mirage submitted petitions to the County Board of Supervisors requesting formation of an zone for the purpose of providing park and recreation services. The election provided for a special tax with an annual rate not to exceed $9 per parcel for the El Mirage community. In 1991, the voters approved the formation of P-6 with a $9 annual special tax.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

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4. General Operations

CSA 70 Zone P-6 is governed by the County Board of Supervisors and administered by the Special Districts Division of the Public Works Department. P-6 owns and operates a community park and community/senior center on an approximate 4.25 acre parcel. The park contains a baseball field, basketball court, playground, picnic areas, and an open grass area. The park and community center is located at 1400 Community Lane, north of El Mirage Road and west of St. Anthony Avenue. According to Special Districts Department staff, the community center was built by the El Mirage Improvement Association around 1962 for the seniors of the community to socialize and hold functions and transferred to County Special Districts when P-6 was formed in 1990.

5. Service Delivery Unique to the Agency

The County identifies that senior meals and food bank giveaways are provided.

The Municipal Advisory Council (MAC) provides a consistent and inviting community forum for the public to provide comments on a number of local and countywide topics. County officials, staff, and other non-county agency staff continually use MAC meetings as an opportunity to provide the public with information or updates. MAC Meetings are held on the third Thursday of every month.

6. Master or Strategic Plan

While Zone P6 lacks a standalone master plan, its planning and budgeting items are integrated into the County's broader planning documents.

The County's Community Action Guide for El Mirage includes the following action statement related to parks and recreation:

- Advocate to the County Board of Supervisors to ensure the MAC board is representative of the all of El Mirage.
- Develop a volunteer drive to increase the number of residents that are involved in the planning and operation of local community events.
- Develop a working relationship with San Bernardino County Special Districts to improve the effectiveness of County Service Area 70.
- Develop a contact list of community volunteers including contact information and what activities and organizations they are involved in to help with finding local expertise within the community.
- Develop and host community events and activities, such as movies in the park and fun activities for youth, to improve the recreational and cultural offerings within the community.

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- Coordinate with the MAC to provide for activities for youth during MAC meetings or provide for an additional meeting to coordinate with area youth on activities and issues that they face.

7. Previous Service Reviews

The District's first service review (by agency) is available via the link located underneath the agency map on the first page of this profile. No specific issues regarding park and recreation facilities were identified at that time.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). The information below incorporates all the information and sources identified above.

A. Overview

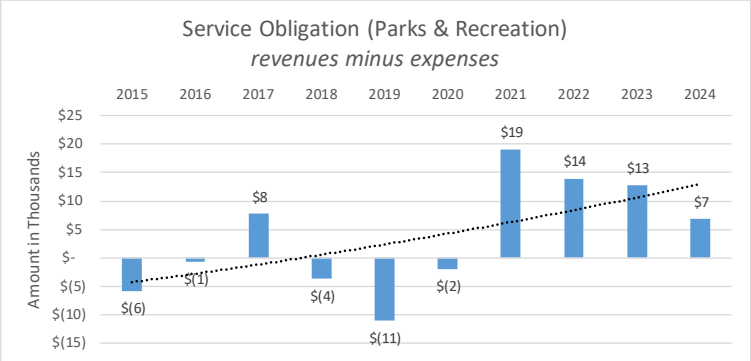
The District's management is handled through the County Special Districts Division of its Public Works Department. Zone P6's primary source of funding is charges for service followed by the 1990 voter-approved special tax of $9 per parcel that does not include an inflation factor. For context, $9 in 1990 would have the purchasing power of approximately $22.93 in 2026.

B. Fiscal Indicators

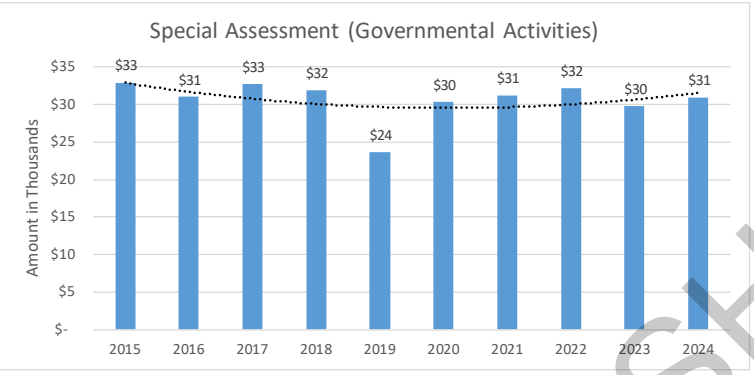
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

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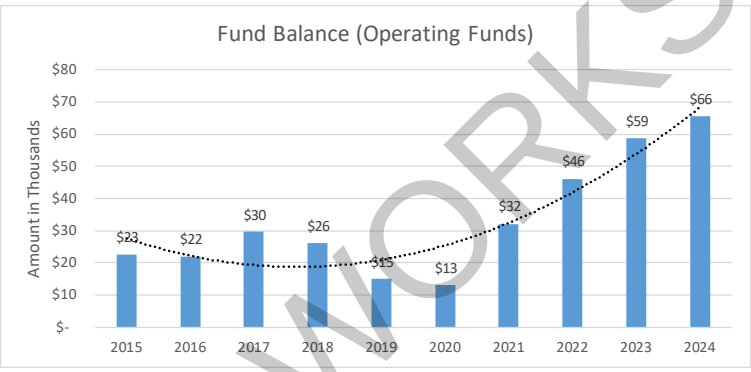
County Service Area Zone P6: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property (see below).
source: Statement of Rev, Exp & Changes in Fund Balance



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
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Fund balance that is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Statement of Rev, Exp & Changes in Fund Balance

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C. Capital Outlay and Grant Funding

No significant improvements have occurred within the past 10 years or are planned.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

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County Service Area 70 Zone P6 Website Checklist website accessed 1/12/2026 https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
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Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

WORKSHOP

Sources:
District
Audits
Budgets
El Mirage Community Action Guide, Countywide Plan, 2019.
Questionnaire

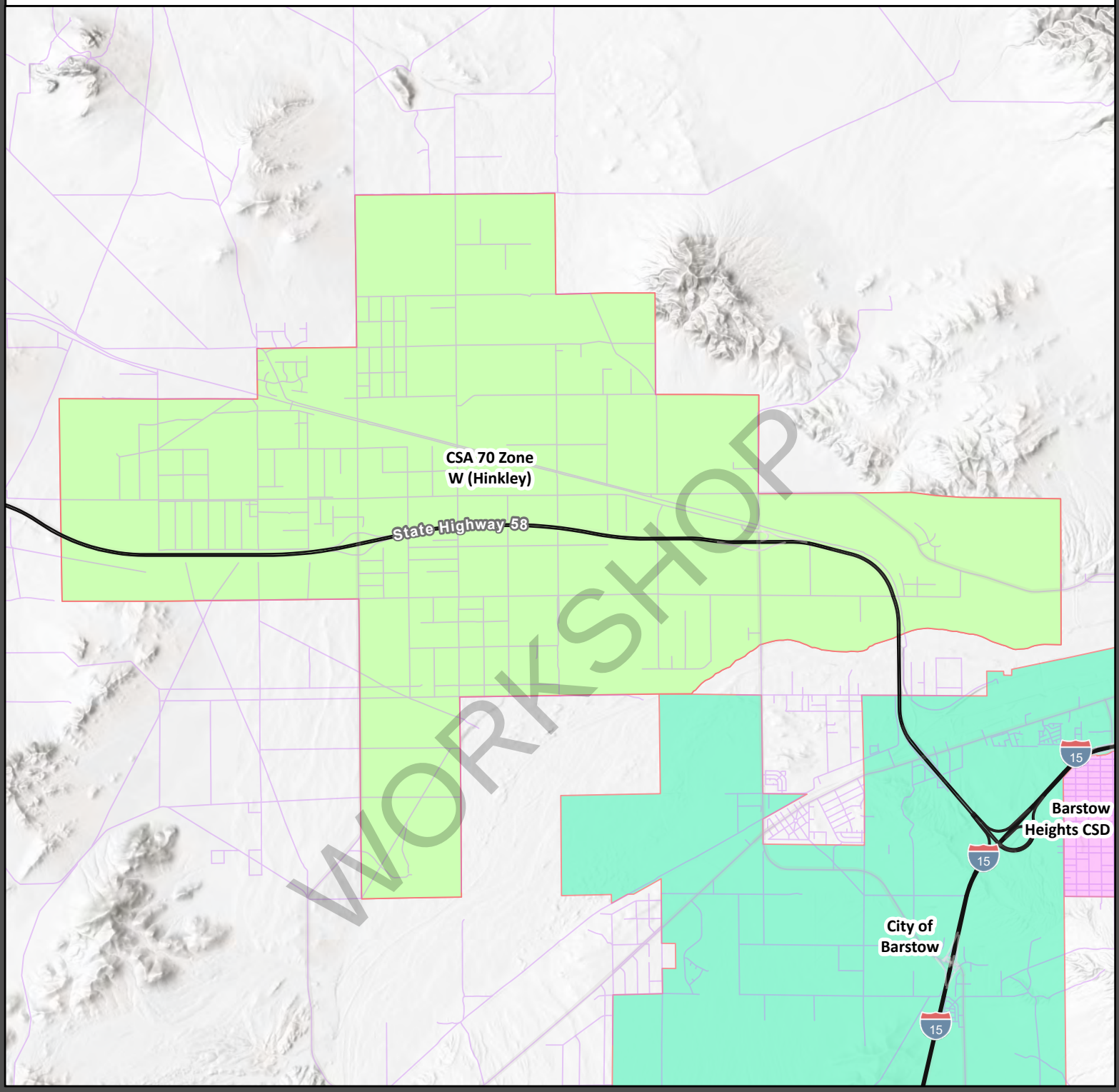
Website. https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/. Accessed 17 October 2025

LAFCO
Fiscal Indicators Program
Service Review for County Service Area 70 Zone P6 (2009)

WORKSHOP

Workshop Draft

CSA 70 Zone W (Hinkley)



Principal Act	Government Code 25210, Title 3, Division 2, Part 2, Chapter 2.2			**Year Formed**	1973	**Governance**	Board of Supervisors
Area	29.89 sq. mi	**Population (Esri)**	824	**Website**	https://specialdistricts.sbcounty.gov/service-areas/csa-70-w-hinkley		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

Barstow Heights CSD
City of Barstow
CSA 70 Zone W (Hinkley)

286

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that County Service Area 70 Zone W possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to County Service Area 70 Zone W.

2. Overview and Brief History

Zone W encompasses approximately 30.5 square miles (approximately 19,520 acres) northwest of the City of Barstow and the Mojave River along State Highway 58. It retains its rural character and agricultural pursuits. The District serves approximately 5,000 community residents. This District does not utilize an Advisory Commission or Municipal Advisory Council.

The Board of Supervisors formed County Service Area 70 Zone W (Zone W) in 1973 to provide recreation services through a community center and fire protection to the Hinkley community. For some time, the Barstow Park and Recreation District overlaid the south/southeastern portion of Zone W until its dissolution in 2004. In 2008, the county formed the San Bernardino County Fire Protection District (County Fire) and all county-governed fire agencies were assumed by County Fire.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

CSA 70 Zone W is governed by the County Board of Supervisors and administered by the Special Districts Division of the Public Works Department. The District does not own or operate any parks at the present time, it operates a community center in the Hinkley community for recreational purposes.

According to Special Districts Department staff, the community center has heavy use by the seniors in the community. The property of the community center includes additional acreage and the District is considering adding additional uses to the property, such as park facilities including potentially playground equipment and picnic areas.

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5. Service Delivery Unique to the Agency

The County identifies that a meal program is provided.

6. Master or Strategic Plan

While Zone W lacks a standalone master plan, its planning and budgeting items are integrated into the County's broader planning documents.

7. Previous Service Reviews

The District's first service review (by agency) is available via the link located underneath the agency map on the first page of this profile. No specific issues regarding park and recreation facilities were identified at that time.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). The information below incorporates all the information and sources identified above.

A. Overview

The District's management is handled through the County Special Districts Division of its Public Works Department. The primary source of revenue for Zone W is its share of the general property tax levy.

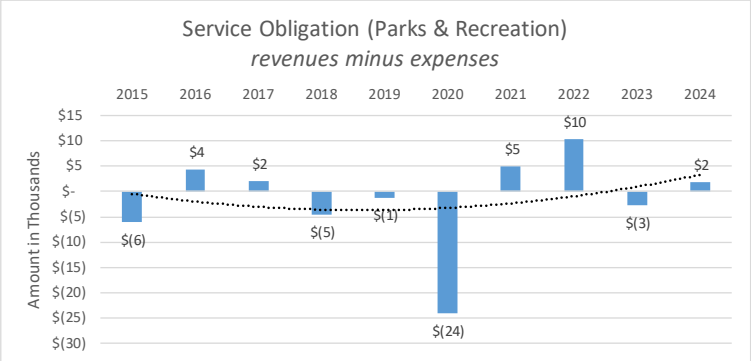
B. Fiscal Indicators

Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

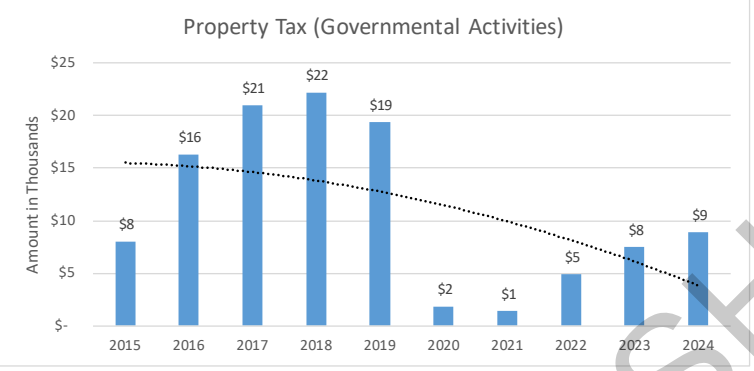
In 2019, its receipt of property tax revenue dropped significantly from $19,426 to $1,848.

WORKSHOP

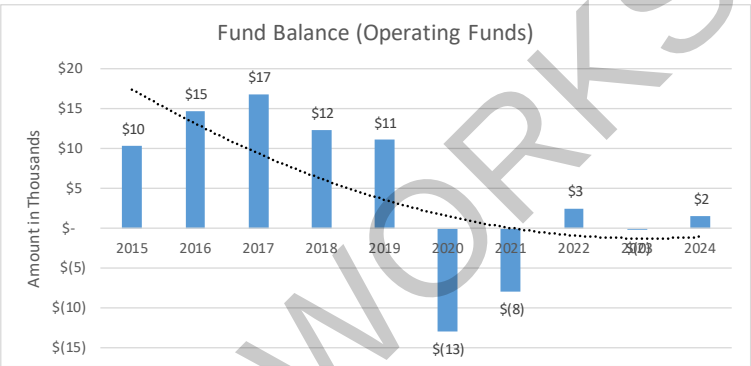
County Service Area Zone W: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property (see below).
source: Statement of Rev, Exp & Changes in Fund Balance



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Rev, Exp & Changes in Fund Balance



Fund balance that is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Statement of Rev, Exp & Changes in Fund Balance

WORKSHOP

C. <u>Capital Outlay and Grant Funding</u>

No significant improvements have occurred within the past 10 years or are planned.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

County Service Area 70 Zone W Website Checklist website accessed 1/12/2026 https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

Sources:
District
Audits
Budgets
Questionnaire

WORKSHOP

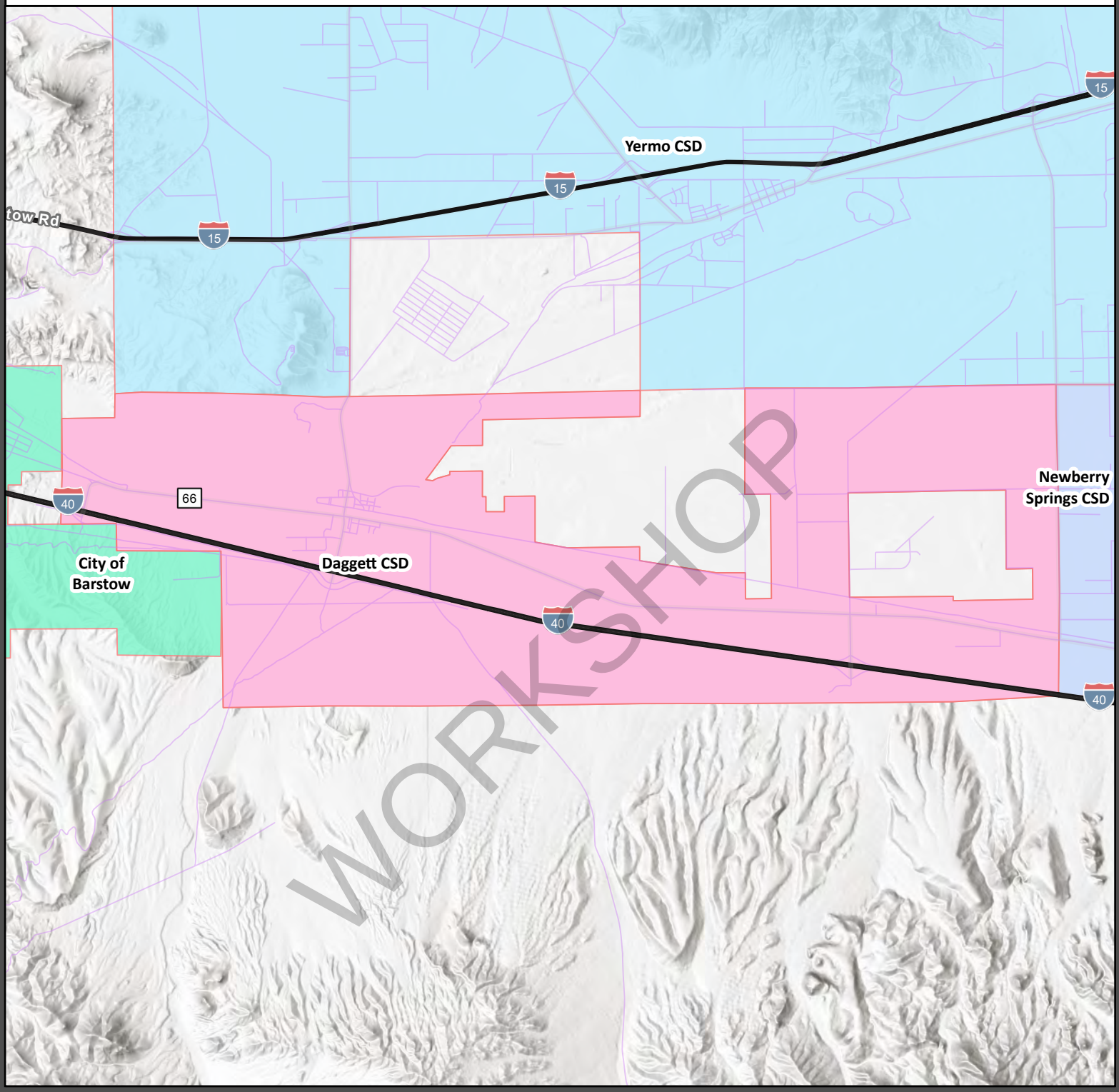
Website. https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/. Accessed 17 October 2025

LAFCO
Fiscal Indicators Program
Service Review for County Service Area 70 Zone W (2009)

WORKSHOP

Workshop Draft

Daggett CSD



Principal Act	Government Code 61100, Division 3, Title 5, superseded by Division 3, Title 6			Year Formed	1955	Governance	Board of Directors
Area	20.63 sq. mi	Population (Esri)	381	Website	https://www.daggettcsd.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

City of Barstow
Daggett CSD
Newberry Springs CSD
Yermo CSD

292

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

In 2009, LAFCO adopted a single sphere of influence for the Daggett CSD and Yermo CSD to include the Harvard area. Multiple LAFCO studies have recommended consolidation of the Daggett and Yermo CSDs.

This service review concludes that the Daggett Community Services District possesses adequate administrative and service capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services based on local needs and conditions, notwithstanding the challenge of limited resources typical of small, remote special districts.

However, long-term financial capacity remains a significant concern. Daggett CSD currently operates with governmental revenues mainly from property taxes that pay for streetlights, park and recreation, and fire protection as well as business revenues from water sales that pay for the water system. An analysis of the CSD's audits since 2015 reveals a significant portion of the CSD's administration is paid from water revenue. This is common since a portion of the administration's time is dedicated to its water service; therefore, a portion of the administration's costs derive from water sales. When the CSD's retail water operations are formally assumed by Golden State Water Company, the CSD will lack a revenue source that supplements administrative costs.

Daggett Community Services District was unable to provide financial statements for 2024. LAFCO staff recommends that the Commission continue to monitor Daggett Community Services District until it provides said audit as well as for 2025.

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2. Overview and Brief History

Daggett was founded in the 1880's, after the discovery of silver in the Calico mines to the north. In 1882, the Southern Pacific Railroad with the Atlantic & Pacific Railroad traveled through the community, naming it for John Daggett, the Lieutenant Governor of California. While Daggett was considered for a central rail hub, the main rail station was established in Barstow. In 1903, the San Pedro, Los Angeles & Salt Lake Railroad (later Union Pacific Railroad) also passed through Daggett, on route from Las Vegas to Los Angeles. The community has a unique legacy as the site of the first commercial solar power plants, SEGS I and II, built in the mid-1980s. It was also home to Solar One, a specialized thermal energy plant that operated until the late 1990s.

A brief history of the major governmental events related to formation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1955 The voters approved the formation of the Daggett Community Services District with the authorized functions for providing water, sewer, refuse, fire protection,

park and recreation, street lighting, mosquito abatement, and police services to the Daggett community.

1976 Daggett CSD identified to LAFCO that the active functions were water, streetlighting, park and recreation, and fire protection.

1989 Sphere expansion and annexation to Daggett CSD of 320 acres and detachment from Barstow Recreation and Park District in order for the area to receive CSD services (LAFCO 2492 and 2493).

2001 Since 1984 Daggett CSD has been providing water service within a portion of Yermo CSD territory. This expansion was prompted by the need for water service to the Silver Valley High School and Silver Valley Unified School District offices. In contemplating the construction needs of the School District, it requested that Daggett CSD provide the service because no other entity within the area could provide the level of service required. Between 1984 and 2001, Daggett CSD allowed residents along the water main In Daggett Yermo/Ghost Town Road to connect. In 2001, LAFCO approved an out-of-agency service contract authorizing Daggett CSD to provide domestic water and water for fire protection purposes within a defined service area inside Yermo CSD territory. (Service Contract #135)

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

In June 2009, LAFCO adopted a single sphere of influence for the Daggett CSD and Yermo CSD to include the Harvard area. Multiple LAFCO studies have recommended consolidation of the Daggett and Yermo CSDs. However, neither district has demonstrated interest or pursued this recommendation to date.

4. General Operations

Parks and Recreation Facility

Daggett owns and operates two parks located adjacent to the district headquarters and operates a community center that is located on County property. The parks are in the northern portion of the district and are approximately one-half acre each.

The District's recreational services focus primarily on the provision and maintenance of a single, centralized indoor facility, the Daggett Community Center. This 4,000 square-foot building serves as the civic and social hub for the entire community.

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- Amenities: The facility is fully equipped for events with a commercial-grade stove/oven, refrigerator, microwave, heating and air conditioning (A/C & Heat), tables, chairs, and restrooms.
- Focus: The primary recreational service provided is the rental of the facility for special events and gatherings, allowing residents and non-residents to use the large space for community and private activities.

Oversight and Administration

- Management: The General Manager and CSD staff oversee the maintenance of the facilities and the coordination of rentals.
- Limited Programming: Unlike larger municipal parks departments, the Daggett CSD does not provide organized recreational programming (such as sports leagues or senior classes), indicating that its focus is primarily on facility provision and maintenance rather than programmatic services.

5. Service Delivery Unique to the Agency

There are no unique services provided.

6. Master or Strategic Plan

While the District lacks a standalone master plan, its planning and budgeting items are integrated into its budget.

County Community Action Guide

LAFCO reviewed the County's Community Action Guide for Daggett. The following are identified in the Guide related to parks and recreation:

- Strengths: parks
- Weaknesses: lack of activities for teenagers/kids, need a larger park, park equipment, funding, grants
- Opportunities: grants
- Threats: trash dumping on landscape and natural resources

7. Previous Service Reviews

This District's previous service reviews are available via the links located underneath the agency map on the first page of this profile section. These service reviews are as follows: first (by agency), second (special study for Daggett, Newberry, Yermo), third (countywide

WORKSHOP

water), and fourth (countywide fire protection and emergency medical). These service reviews identified systemic challenges to obtain efficient and effective service delivery.

In June 2009, LAFCO adopted a single sphere of influence for the Daggett CSD and Yermo CSD to include the Harvard area. Multiple LAFCO studies have recommended consolidation of the Daggett and Yermo CSDs. However, neither district has demonstrated interest or pursued this recommendation to date.

Currently, the water system is experiencing significant challenges due to aging and limited facilities. The Golden State Water Company has a project to extend its Barstow system out to Daggett which will consolidate the two water systems. When this occurs and the CSD ceases to provide the service, the CSD will need to take the appropriate actions to divest its water function pursuant to Government Code section 61107(c).

> "If a board of directors desires to divest itself of a power that is authorized pursuant to this chapter and if the termination of that power would not require another public agency to provide a new or higher level of services or facilities, the board of directors may, by ordinance, divest itself of that power." When there's no additional service burden, subdivision (c) doesn't require LAFCO review.

The Countywide Service Review for Fire Protection and Emergency Medical Response in 2020 identified that the CSD is the agency responsible for fire protection and non-transport emergency medical services within its boundary, to include Interstate 40 and critical infrastructure such as the Daggett Solar Power project (3500 acres, 650 megawatts). Daggett CSD historically relies on a volunteer fire chief and volunteer fire fighters. LAFCO concluded that:

- The volunteer department has been a source of pride for the community, and the volunteer emergency responders should be recognized for their service.
- Considering the continual challenge of maintaining an adequate volunteer roster to meet both service demand needs and training requirements, the fire protection and emergency medical services provided by Daggett CSD meet the needs of the residents and landowners within their boundaries.
- A response to the heavily traveled interstates or critical infrastructure can mean a delayed response to residents within the CSD.
- Daggett CSD would be at-risk should the volunteer fire chief leave service.
- The Daggett CSD Board of Directors may not fully understand the responsibilities, requirements, and constraints of being responsible for fire protection and emergency services as well as a volunteer fire department.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets,

WORKSHOP

capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

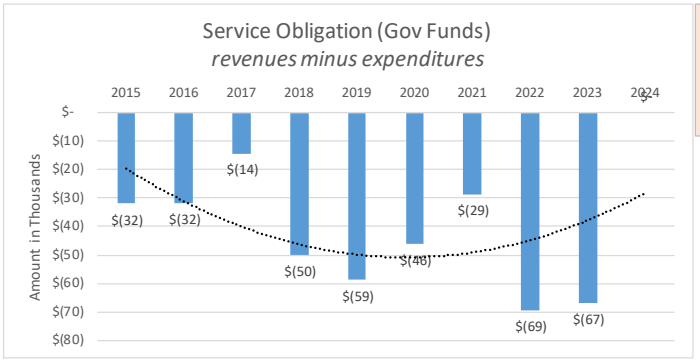
Daggett CSD currently operates with governmental revenues mainly from property taxes that pay for streetlights, park and recreation, and fire protection as well as business revenues from water sales that pay for the water system. An analysis of the CSD's audits since 2015 reveals a significant portion of the CSD's administration is paid from water revenue. This is common since a portion of the administration's time is dedicated to its water service; therefore, a portion of the administration's payments derive from water sales. This service review concludes that when the CSD ceases to provide retail water within two years, there will no longer be an additional revenue source to pay for administration.

B. Fiscal Indicators

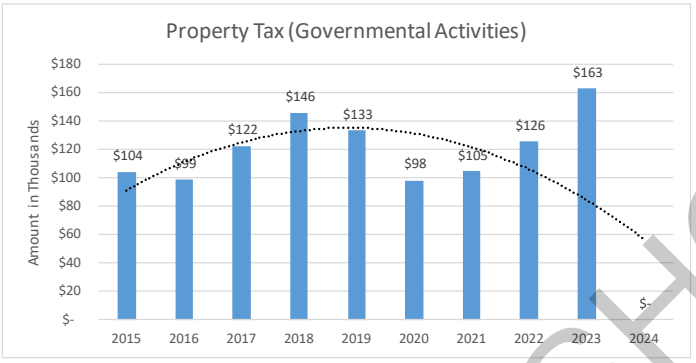
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

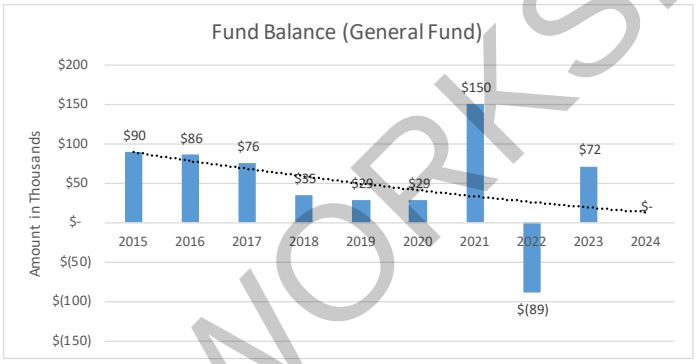
Daggett CSD: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Rev, Exp, & Changes in Fund



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Rev, Exp, & Changes in Fund



Fund balance that is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Statement of Rev, Exp, & Changes in Fund Balance

WORKSHOP

In 2021 the District received a grant to upgrade the park, remodel the community center kitchen, and install backup generators. This accounts for the sharp increase in the Fund Balance in 2021 with corresponding decrease the following year.

The District does not provide a pension or other post-employment benefits.

C. <u>Capital Outlay and Grant Funding</u>

In 2021 the District received a grant to upgrade the park, remodel the community center kitchen, and install backup generators.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

Daggett Community Services District Website Checklist website accessed 1/5/2026 https://www.daggettcsd.org/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information? *(required for independent special districts by 1/1/2020)*	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?		X
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?			X
City Council schedule?		X	
Budgets (past 3 years)?			X
Audits (past 3 years)?			X
List of elected officials and terms of office?		X	
List of key agency staff with contact information?			
Meeting agendas/minutes (last six months)?		X	

WORKSHOP

Sources:

County

Daggett Community Action Guide, Countywide Plan, 2019.

District

Audits

Questionnaire

Website: https://www.daggettcsd.org/ Accessed 22 February 2026.

LAFCO

Fiscal Indicators Program

LAFCO 3045 – Service Review and Sphere of Influence Update for the Daggett Community Services District (2009)

LAFCO 3176 - Special Study for Daggett, Newberry and Yermo Community Services Districts including Plan for Service and Service Review (2015)

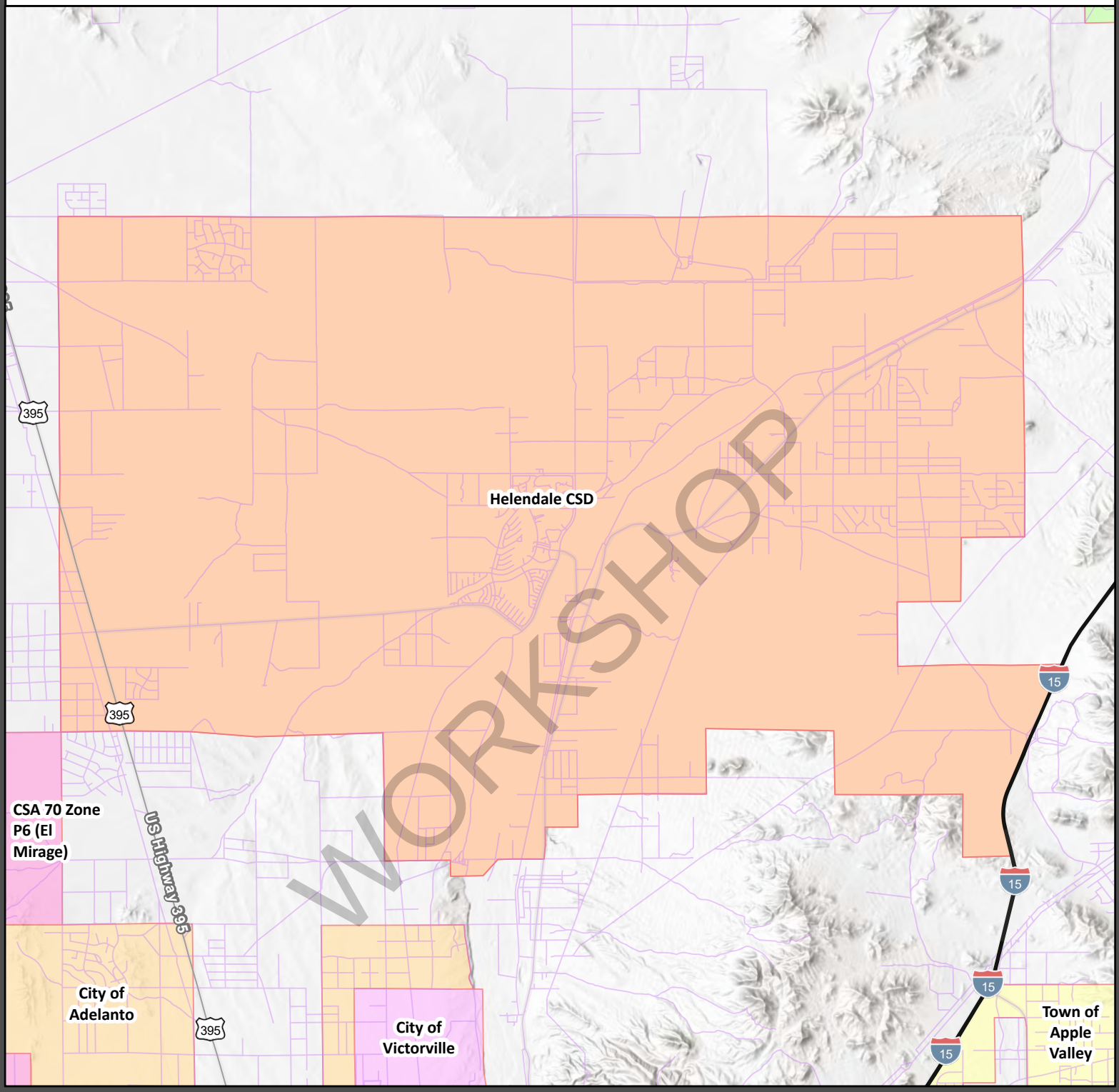
LAFCO 3187 – Countywide Service Review for Water (2017)

LAFCO 3231 – Countywide Service Review for Fire Protection/Emergency Medical Services/Dispatch (2020)

WORKSHOP

Workshop Draft

Helendale CSD



Principal Act	Government Code 61100, Division 3, Title 5, superseded by Division 3, Title 6			Year Formed	2006	Governance	Board of Directors
Area	130.57 sq. mi	Population (Esri)	6,981	Website	https://www.hcsp.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ¾ 1½ 3 4½ 6 Miles

N

- City of Adelanto
- City of Victorville
- Helendale CSD
- Town of Apple Valley
- CSA 70 Zone P6 (El Mirage)
- CSA 70 Zone W (Hinkley)

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the Helendale Community Services District possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the Helendale Community Services District.

2. Overview and Brief History

The following is taken from the District's budget:

> The original name given to the area by the Mojave Indians was Point of Rocks. The Santa Fe Railroad arrived in the 1880s and built a station at Point of Rocks, which provided a watering stop for the steam engine locomotives moving trains across the High Desert. On December 15, 1897, the name was changed to Helen in honor of Helen A. Wells, daughter of railroad executive Arthur G. Wells. On September 22, 1918, the name was changed to Helendale.
>
> Route 66, or National Trails Highway, was paved and officially opened in the Helendale area in 1926. Helendale has an historical marker commemorating the old road that is located 100 yards south of the intersection of Route 66 and Vista Road.
>
> In 1969, the primarily rural agricultural area began to change with the construction on a resort community within Helendale that included two manmade lakes that covered approximately 277 acres. The community called Silver Lakes opened in the early 1970s and was marketed to mid-level executives as a vacation home with attractive, affordable amenities such as golf, swimming, tennis in a desert oasis.

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A brief history of the major governmental events related to formation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1971 The County Board of Supervisors formed County Service Area 70 Zones B and C to operate and maintain the water and sewer facilities installed by the developers of Silver Lakes.

2006 A local group conducted a fiscal analysis that showed there were cost savings and efficiencies to be gained if the services were controlled locally. The group applied to LAFCO to form an independent district to govern and operate water, wastewater, solid waste management, park and recreation, graffiti abatement, and streetlighting (LAFCO 2996). The LAFCO Commission approved the formation which was formally approved by the voters.

Prior to the CSD's formation, there was no existing park and recreation entity; however, the Silver Lakes Association owned and operated a park. The primary purpose of the new CSD was to prepare plans for future community park functions, prepare ordinances regarding supplemental funding activities, and to work to ensure that lands are set aside for future regional park activities.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The Helendale Community Services District ("CSD" or "District") actively provides parks and recreation services for the communities of Helendale and Silver Lakes. It maintains a large community park, senior center, and manages a dedicated parks department.

Park Facilities and Amenities

The Helendale CSD maintains and operates a large multi-use community park complex.

- Helendale Community Park: This is the main recreational hub for the community.
  - Sports Facilities: Features a soccer and football field, two softball fields, and two beach volleyball courts.
  - Unique Amenities: Includes a Remote Control Car Track, a Disc Golf Course, two Horseshoe Pits, and Tetherball Courts.
  - General Use: Provides a playground, a fitness area, picnic shelters, barbecues, and restrooms.

- Helendale Dog Park: Located on Smithson Rd., this facility is dedicated to pets and includes a pet water fountain and an agility course. The dog park features two separate areas – one for large dogs and the other dedicated to small dogs.

- Senior Center: Offering daily social activities for older adults.

5. Service Delivery Unique to the Agency

A. Thrift Store: The CSD operates a Thrift Store, which is a unique community service by offering affordable goods.

B. Joint Use Agreements: The CSD has agreements for joint use or cost savings with Helendale School District, Grace Bible Church, and Barstow Senior Nutrition Program.

WORKSHOP

C. Concerts in the Park: Due to the favorable climate, the CSD can offer numerous dates for it Concerts in the Park program, which is free.

D. Virtual Recreation: The CSD maintains a Virtual Recreation Page, offering compiled resources for arts and crafts, virtual field trips (including National Parks 360-degree tours), family fitness, and entertainment.

E. Farmers Market: In 2018, the Helendale Certified Farmers Market opened at the Community center and has been very well received by residents.

6. Master or Strategic Plan

While the District lacks a standalone master plan, its planning and budgeting items are integrated into its budget and capital improvement program.

Review of the County's Community Action Plan

LAFCO reviewed the Action Statements from the County's Helendale Community Action Plan and found that most of the Action Statements under *Section E: Improve Open Space and Recreational Opportunities for Helendale Residents* have occurred. These include:

- Continue the development of, and expand upon, a parks and recreation program that is for all Helendale residents, including completing development of Helendale Community Park.
- Enhance recreation programs for youth as well as programs for life-long learning.
- Create a little league park and practice fields.
- Establish more family-friendly programming such as "Movies in the Park".
- Enhance the existing Dog Park.
- Coordinate with the Helendale School District on a joint use agreement to expand before and after school activities for youth.

The County's Community Action Plan for Helendale recommended that the Helendale Community Services District, similar to the Hesperia Recreation and Park District, work with the San Bernardino County Flood Control District to open access to the river and the wash for recreational uses. A joint agreement for recreational use of the river and the wash will allow CSD staff to access flood-prone areas, provide recreational amenities and an alternate transportation corridor, and aid in the preservation and future restoration of this important riparian area.

7. Previous Service Reviews

This District's first service review (by agency), second (countywide water), and third (wastewater) are available via the links located underneath the agency map on the first

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page of this profile section. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

Prior to the CSD's formation, there was no existing park and recreation entity; however, the Silver Lakes Association owned and operated a park. The primary purpose of the new CSD was to prepare plans for future community park functions, prepare ordinances regarding supplemental funding activities, and to work to ensure that lands are set aside for future regional park activities. In 2008, the District purchased an 80-acre ranch that included 10 residential dwelling units. As a property asset, rental of these units has paid the debt service on the park property helping all other available funds to be used for park development.

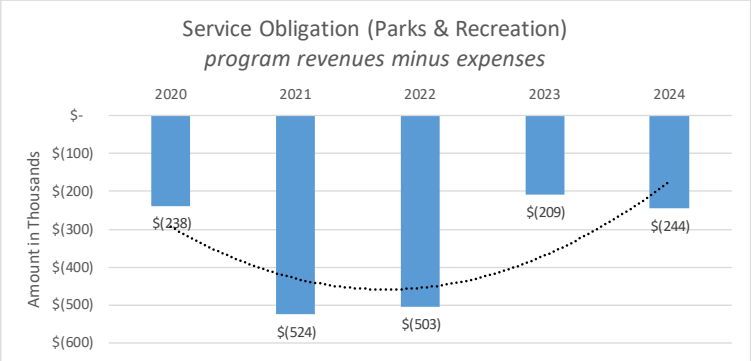
The Helendale Community Park is funded from the proceeds from the recycling center and Board discretionary funds. The discretionary funds include franchise fees, property taxes, site leases, and rents. The streetlighting bill is paid by the park fund with revenue from property taxes.

B. Fiscal Indicators

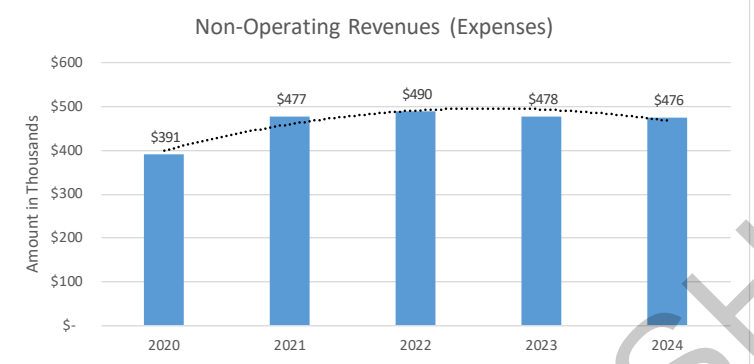
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

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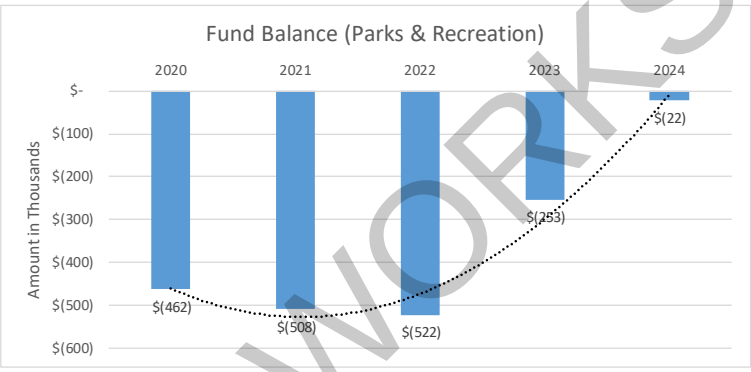
Helendale CSD: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property.
source: Statement of Rev, Exp & Changes in Fund Balance



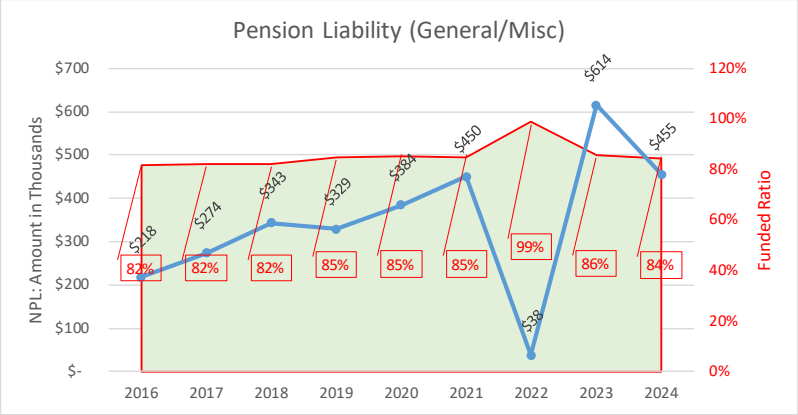
This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Rev, Exp & Changes in Fund Balance



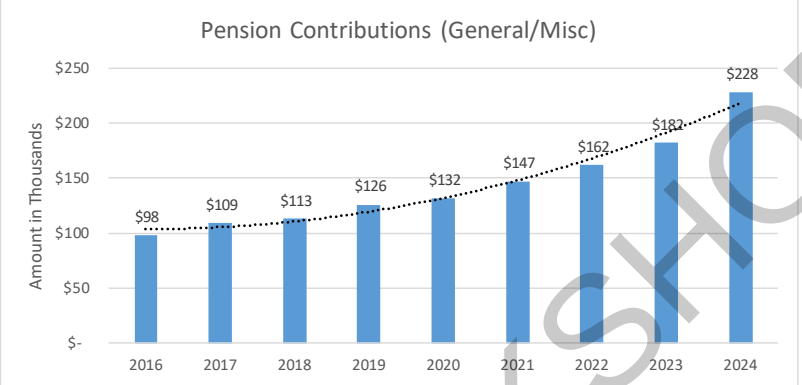
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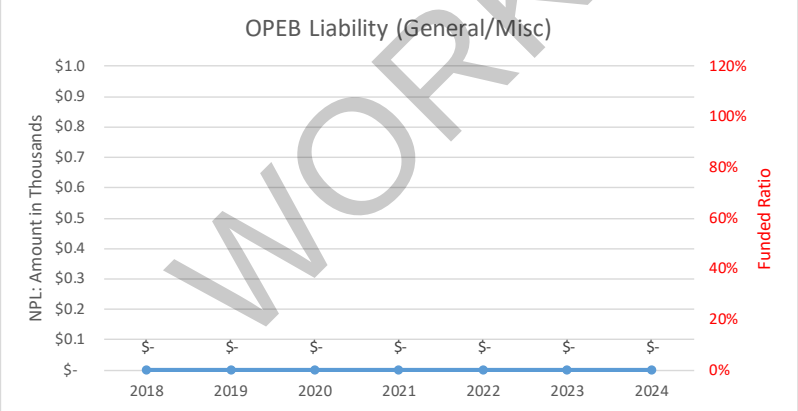
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Helendale CSD: Pension and Other Post-Employment Benefits

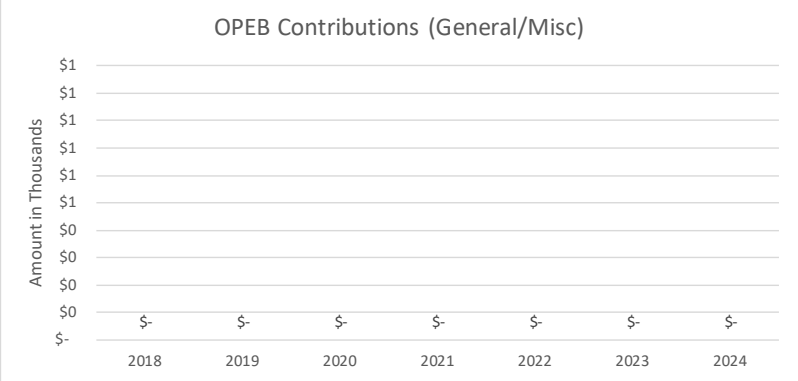


Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules





The District does not provide OPEB.



The District does not provide OPEB.

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The CSD's park function operates with an "operating loss," which is typical for tax-subsidized governmental activities. This gap is bridged by stable revenue streams, including property taxes and investment incomes, totaling approximately $475,000 to $490,000 annually.

Fiscal Strategy and Stability

The Fund Balance indicator above shows that the park and recreation function has a running deficit, quite large in previous years. Simply referencing this indicator does not provide context to the CSD's finances. A few factors reveal that while the fund balance operates with a running deficit, it is healthy.

First, in 2018 the District adopted Resolution 2018-01, for the purpose of establishing a repayment agreement between the Wastewater and Parks and Recreation funds for the transfer of 35 acres of property in the amount $842,007 with 0% interest. The purpose of the transfer is for the expansion of the wastewater irrigation area to spread secondary water. As of June 30, 2024, the outstanding balance from the parks and recreation function was $673,607.

Second, the CSD Board designates interfund transfers from the General fund to the Parks and Recreation fund any funds remaining from current fiscal years operations.

Third, the CSD Board designates interfund transfers from the Recycle fund to the Parks and Recreation fund to utilize resources to help build reserves towards future repairs of existing assets in the Parks and Recreation fund.

Long-Term Liabilities

The District's retirement obligations show volatility consistent with market fluctuations but remain relatively well-funded. The Net Pension Liability ("NPL") stood at $455,400 in 2024, with a strong funding ratio of 84.3%. This is a significant recovery from 2023, when the liability peaked at $614,279. Notably, the CSD achieved a near-fully funded status in 2022 with a 98.9% ratio before market adjustments increased the obligation.

C. Capital Outlay and Grant Funding

The District has capital improvement plans for its water, wastewater, and park functions. Those recently related to parks and recreation are:

- In 2018, the District completed three large picnic pavilions that allow shaded areas for picnics and other events. Two baseball fields, concrete pathways, two sand volleyball courts, small picnic shelters with barbeques, an outdoor fitness area and additional playground features were also added.

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- In 2019, the restroom and snack shack were completed, and an RC track was built for remote control cars.
- In 2023, installation of lighting for at least one baseball field and the addition of a nature play area.



The 2025/26 Budget includes a five-year capital improvement plan for parks. Plans for 2025–2030 include a $2 million multipurpose building for the basketball court and senior center, as well as a $500,000 parking lot at the Community Park.

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5 Year Park Capital Improvement Plan

Project List	FY 2025	FY 2026	FY 2027	FY2028	FY 2029	FY 2030	Grant Only
Electronic Gates (2)	$ 20,000						
Community Center Card Lock	$ 5,000						
Ride on Lawnmower	$ 4,000						
Leaf and Lawn Vaccuum	$ 3,500						
Bathroom Unit for Park - Done							
Community Center Parking Lot Lights	$ 10,000						
Sports field Lighting - Done							
DG Walking Path Memorial Grove		$ 10,000					
Concrete for dancing at park		$ 6,000					
Epoxy Floors in Park Bathrooms		$ 3,000					
Sewer replacement Community Center		$ 100,000					
Dog Park West			$ 50,000				
Community Center Parking Lot Resurfacing			$ 20,000				
Community Center HVAC Unit D			$ 20,000				
Stadium seating (towable)			$ 30,000				
Building for Basketball Court and Sr Center			$ 2,000,000				
Parking Lot Lighting (Wild Road) using LED/Solar				$ 20,000			
Additional Playground Features							$20,000
Improvements to Unit D					$ 65,000		
Parking Lot at Community Park					$ 500,000		
Pickleball Courts - Done							
Solid Surfacing at Wild Rd playground							$85,000
Lighting for Baseball Fields							$500,000
New Flooring Community Center						$ 30,000	
Total Park Capital Improvement Plan		**$ 119,000**	**$ 2,120,000**	**$ 20,000**	**$ 565,000**	**$ 30,000**	**$585,000**

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9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

Helendale Community Services District Website Checklist website accessed 1/5/2026 https://www.helendalecsd.org/index.php			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information? *(required for independent special districts by 1/1/2020)*	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	

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Sources:

County

Helendale Community Action Guide, Countywide Plan, 2019.

District

Audits

Budgets

Questionnaire

Website: https://www.helendalecsd.org. Accessed 17 January 2026.

LAFCO

Fiscal Indicators Program

LAFCO 2996 – Reorganization including Formation of Helendale Community Services District and Dissolution of County Service Area 70 Improvement Zones B and C (2006)

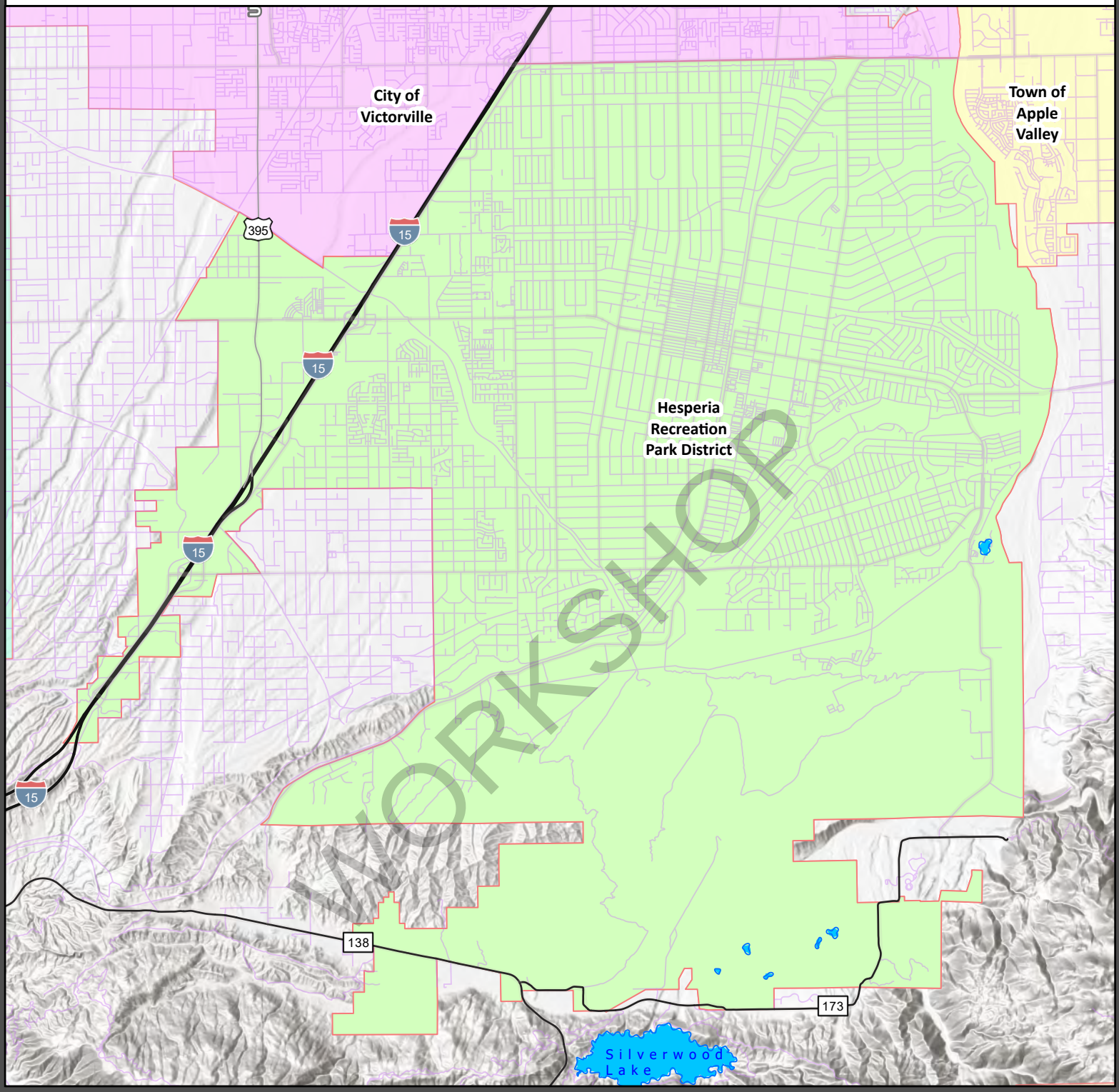
LAFCO 3089 – Service Review and Sphere of Influence Establishment for the Helendale Community Services District (2010)

LAFCO 3187 – Countywide Service Review for Water (2017)

LAFCO 3190 – Countywide Service Review for Wastewater (2018)

Workshop Draft

Hesperia Recreation Park District



Principal Act	Public Resources Code 5400 and 5780, Chapter 4, Division 5, Public Resources Code 5431			**Year Formed**	1957	**Governance**	Board of Directors
Area	84.74 sq. mi	**Population (Esri)**	102,552	**Website**	https://www.hesperiaparks.com		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

- City of Victorville
- Hesperia Recreation Park District
- Phelan Pinon Hills CSD
- Rim of the World Recreation and Park
- Town of Apple Valley
- Lakes

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Author: Arturo Pastor Map Created: 3/3/26

Workshop Draft

1. LAFCO Conclusion and Recommendation

This service review concludes that the Hesperia Recreation and Park District possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service concludes that boundaries of the District and the City of Hesperia significantly overlap. Currently, the District qualifies to be a subsidiary district of the City since at least 70% of the registered voters reside in the City and at least 70% of its territory is within City boundaries. Establishment as a subsidiary district could reduce planning redundancies, as the District and City already coordinate on joint-use of facilities and future park sites, and provide economies of scale.

LAFCO staff recommends that the Commission initiate and study the duplication of authorized service providers, to include the Hesperia community.

2. Overview and Brief History

The Hesperia Recreation and Park District ("District") is an independent special district formed in 1957 as a county park, recreation, and parkway district. In 1977, it was reorganized as a park and recreation district providing park and recreation and streetlighting services. Although a 2001 rewrite of the Recreation and Park District Law (SB 707) generally eliminated streetlighting as an authorized service, a special provision was included to allow the District to continue providing these facilities and services.

The District covers approximately 100 square miles and is authorized by LAFCO to provide streetlighting and park and recreation services. The District includes the City of Hesperia and portions of the unincorporated areas of Oak Hills, Summit Valley, and Phelan.

3. Boundary and Sphere of Influence Review

The District is larger that the City of Hesperia by approximately 11 square miles, but its sphere of influence is coterminous with the City's sphere.

4. General Operations

The District provides a comprehensive range of park and recreation activities, including neighborhood and community parks, sports fields, trails, campgrounds, and an aquatic center. It also maintains street medians, parkways, detention basins, and streetlights through landscape maintenance districts. In total, the District manages approximately 323 acres of parkland.

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Parks, open space, trails, streetlights, and other required infrastructure are provided by new development using a combination of impact fees, bonds, developer financing and assessment districts. Ongoing maintenance and operations are funded through property taxes and annexation into existing parks, landscaping and lighting districts. The District also utilizes joint use agreements with the City of Hesperia, Hesperia Unified School District, sports organizations, the local 4H Club, Meals on Wheels and other groups/organizations to provide services.

Major Parks and Facilities

HRPD maintains a diverse array of facilities, ranging from traditional ball fields to specialized skate plazas and a destination lake park.

Facility	Key Features
Hesperia Lake Park	Features fishing (stocked trout/catfish), camping (RV and tent), an equestrian camp, and a soccer field.
Rick Novack Community Center	Home to a high-school regulation gymnasium, dance studio, and assembly rooms. Primary hub for indoor sports.
Lime Street Park	Includes a Skate Plaza, Dog Park (small/large dog sections), tennis/pickleball courts, and a full basketball court.
Hesperia Community Park	A massive sports complex with eight baseball/softball fields, used heavily for league play.
Percy Bakker Center	Primarily serves the senior community and is the site of the district's recurring Intergenerational Dinners.
Power Play Center	A dedicated facility used for indoor pickleball and other community activities.
Hesperia Civic Plaza Park	Located near City Hall; hosts major community events like movies and concerts.

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Signature Community Events

HRPD is known for hosting large-scale events that draw residents from across the High Desert:

- **Hesperia Days (September):** A multi-day celebration featuring a Rodeo, 5K Run/Walk/Skate, parade, and a fireworks show at Hesperia Lake Park.

- **Intergenerational Dinners:** A unique, free monthly dinner (held on the 3rd Thursday) at the Percy Bakker Center. Guests must participate in a theme-based activity or game to receive their complimentary meal.
- **Hesperia Fall Festival:** Formerly "Hot Rod Halloween," this event features a car show, trick-or-treating, and live music.
- **Summer Series:** Movies in the Park and the Bobcat's Summer Concert Series, held on weekends throughout July and August.

5. Service Delivery Unique to the Agency

A. Streetlighting

Since its formation the District has operated and maintained the streetlights within the community. The District was formed in 1957 as a county park, recreation, and parkway district. As a county park, recreation, and parkway district, the District was authorized to provide streetlighting services. In 1977, it was reorganized as a park and recreation district providing park and recreation and streetlighting services. In 2001, SB 707 sponsored by the Senate Local Government Committee rewrote Recreation and Park District law (Public Resources Code Section 5780 et seq.), eliminating streetlighting as an authorized service. To recognize the service provided by the District, a special provision was included within SB 707, Public Resources Code §5786.7(c), that allows the Hesperia Recreation and Park District to provide streetlighting facilities and services. The District currently comprises approximately 85 square miles and is currently authorized by LAFCO to provide streetlighting and park and recreation services. The District operates 1,449 streetlights which are owned by Southern California Edison. Operations of the streetlights are paid by the District with funding from one or a combination of funding sources – the District's Assessment District #1 and/or Landscape, Lighting and Maintenance Assessment districts.

Currently, the streetlights are adequate to serve the community. Most of the streetlights are located within the City with some within unincorporated County jurisdiction. The County has a Night Sky Ordinance, which has a purpose to encourage outdoor lighting practices and systems that will minimize light pollution, conserves energy, and curtail the degradation of the nighttime visual environment, minimizing the requirement for streetlighting in the unincorporated area. There are, however, signal lights atop of the traffic signals that illuminate the intersections maintained by County Transportation. Future developments may require public streetlights for major intersections for public safety purposes.

B. Shared Facilities and Agreements

- The District participates with the City of Hesperia and the Hesperia Unified School District to coordinate joint uses of facilities and projects. The District states that this coordination saves revenue through joint-use of facilities.

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- The Hesperia Lake is within the boundaries of the Hesperia Water District, which owns the Lake. Through agreement, the Hesperia Recreation and Park District is allowed to provide recreation programs at the site which include water classes and summer camp.

- The City owns the land for the last two parks constructed, Malibu Park and Civic Plaza. The land for each park is then leased to the Hesperia Recreation and Park District (District) for one dollar per year.

    - Hesperia Civic Plaza Park (Downtown Community Park) – located just west of City Hall, completed in June 2008 in cooperation with the City. The park has an amphitheater, walking paths, a reflection garden, water features, and activity areas. It was constructed with City and District funds and its opening coincided with the 20th Anniversary of the City's incorporation. LAFCO staff is aware that the City and the District are discussing options for the ongoing maintenance of the Park, which include the City maintaining ownership and the District performing maintenance and upkeep.

    - Malibu Park – construction completed by the developer of the Mission Crest Project by Empire, which was conditioned by the City as a part of development approval. The park is located between Interstate 15 and Escondido Avenue, south of Main Street.

C. Volunteer Park Ranger Program
A successful program for residents ages 18 and over that fosters community relationships and supports park safety.

D. HARD Foundation
The Hesperia Area Recreation District (HARD) Foundation is a 501(c)(3) non-profit established to support the District through grant acquisition, scholarships, and funding accessibility programs like "Kids Kamp".

E. Irrigation with Non-Potable Water
The Hesperia Community Park is irrigated with non-potable water.

F. Therapeutic Programs
The District partners with the Rock'n Our Disabilities Foundation to provide social, recreational, educational, and mentoring opportunities for families and individuals with special needs. The programs serve individuals with a wide variety of both physical and mental challenges.

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G. BMX Racing

The District features a USA/BMX approved racetrack at Live Oak Park and partners with the Rock'n Our Disabilities Foundation to provide therapeutic programs at the Rick Novack Community Center.

H. Camping and Fishing

Hesperia Lake is open for camping and fishing throughout the year. A variety of sites are available at Hesperia Lake to accommodate RV's and tent campers. All sites have picnic tables and fire rings. RV sites will accommodate a vehicle up to 40 feet in length. All sites have electricity and most sites have water.

6. Master or Strategic Plan

The District completed its first Master Plan in 1980. Updates were completed to the Master Plan in 1988, 2000, 2003, 2006, 2012, 2019, and lastly in 2023.

7. Previous Service Reviews

A service review for the District (LAFCO 3010) was completed by LAFCO in 2008. The review identified establishment of the Hesperia Recreation and Park District as a subsidiary district of the City as a viable government structure option. The review stated that this option would provide economies of scale and reduce redundancies in planning, as the District and City already coordinate on joint use of facilities and future park sites. No other significant issues were identified in the service review.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

Its financial health relies on a combination of property taxes, specialized assessments, and revenue-generating programs. As of the FY 2023/24 and FY 2024/25 budget cycles, the District's finances are characterized by the following:

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Revenue Type	Estimated (FY 23/24)	Description
Property Taxes	~$1,400,000	The District's share of local property tax levies.
RDA Pass-through	~$1,875,000	Funds received from the dissolution of redevelopment agencies.
Special Assessments	~$1,969,590	Levies from Landscape and Lighting Assessment Districts (AD #1 & #2).
Program/Rental Fees	~$350,000+	Income from classes, sports leagues, and facility rentals.
Developer Impact Fees	~$1,200,000	Fees paid by developers to mitigate the impact of new construction on parks.

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Major Expenditures

The District's spending is primarily driven by the maintenance of its of service area and personnel.

- **Personnel Costs:** The District employs approximately 162 people (full-time and part-time). Major positions include park rangers, maintenance workers, and administrative staff. In 2022, total wages were roughly $2.08 million with nearly $1 million in benefits.
- **Facilities & Maintenance:** Ongoing costs include turf maintenance, irrigation, and utilities for major hubs like Hesperia Lake Park and the Rick Novack Community Center.
- **Energy Efficiency Projects:** The District recently entered into a $4.945 million, 20-year financing agreement (at 4.5% interest) to fund large-scale energy efficiency upgrades, including HVAC changeouts at the Novack, Power Play, and Epicentre facilities. These are designed to be "budget neutral" via energy savings.

Fund Structure & Stability

The District utilizes a complex fund system to ensure restricted money (like developer fees or assessments) is spent correctly:

- **General Fund:** This is the main operating fund. In FY 2023-24, it projected a healthy balance with roughly $3.6 million in revenue against $2.65 million in expenses.
- **Assessment Districts:** These are used specifically for the maintenance of designated landscape and lighting zones. Some zones occasionally run at a deficit and require transfers from the General Fund to stay balanced.
- **HARD Foundation:** The non-profit arm of the District handles approximately $1.7 million to $2 million annually, specifically for recreational activities and scholarships.

Financial Challenges

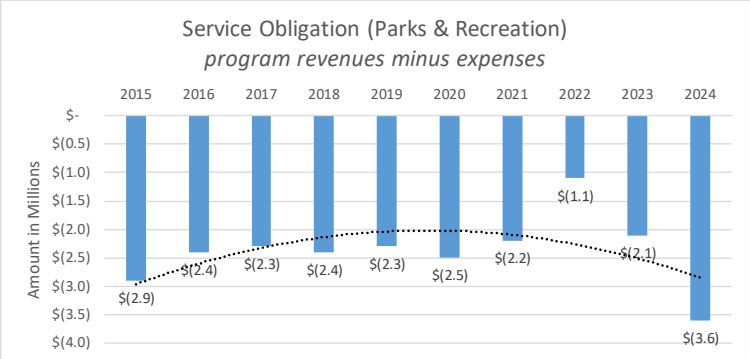
- **Fixed Revenue vs. Inflation:** Like many special districts, the Hesperia Recreation and Park District faces the challenge of rising labor and utility costs while some assessment revenues remain relatively static.
- **Unforeseen Maintenance:** Recent budget amendments included over $230,000 for emergency repairs, such as fire sprinkler systems and roof replacements at commercial properties (the Hercules Complex) owned by the District.

B. Fiscal Indicators

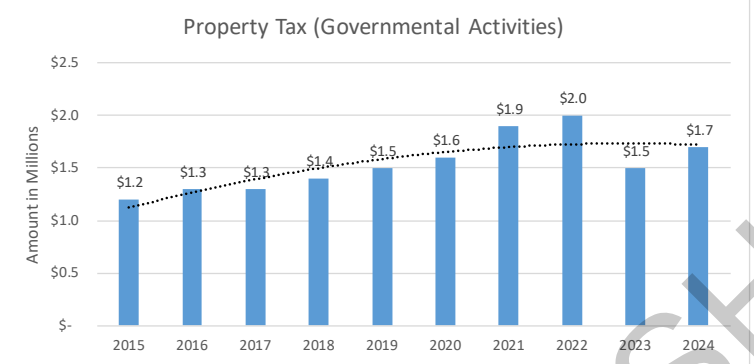
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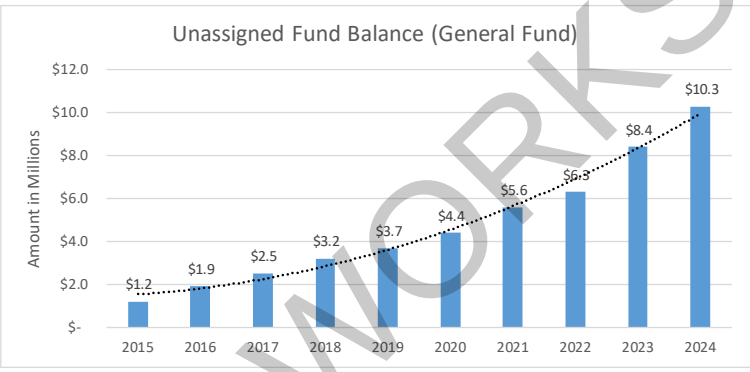
Hesperia RPD: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



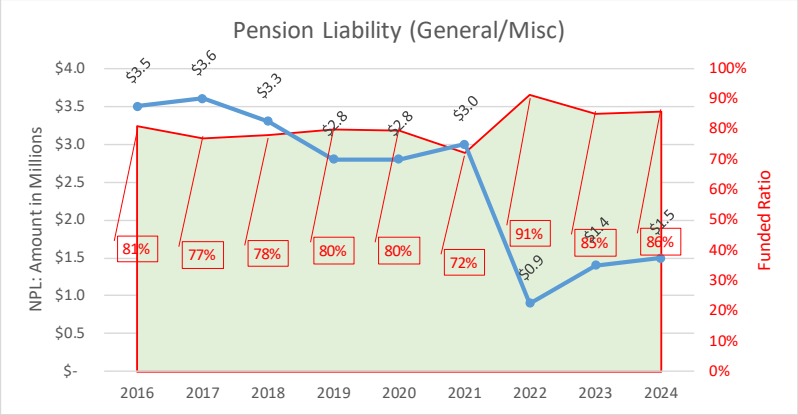
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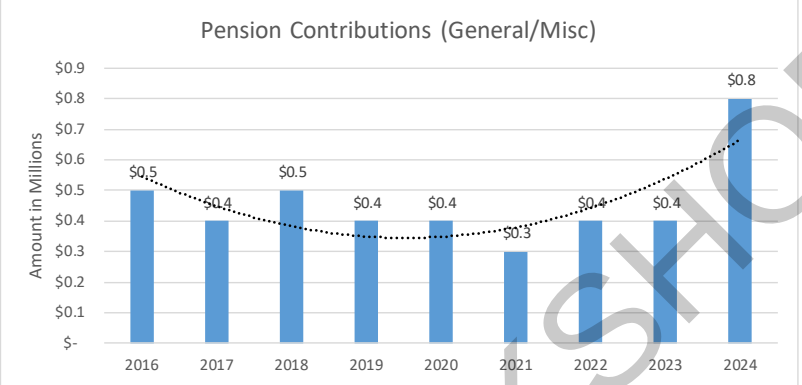
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source: Balance Sheet

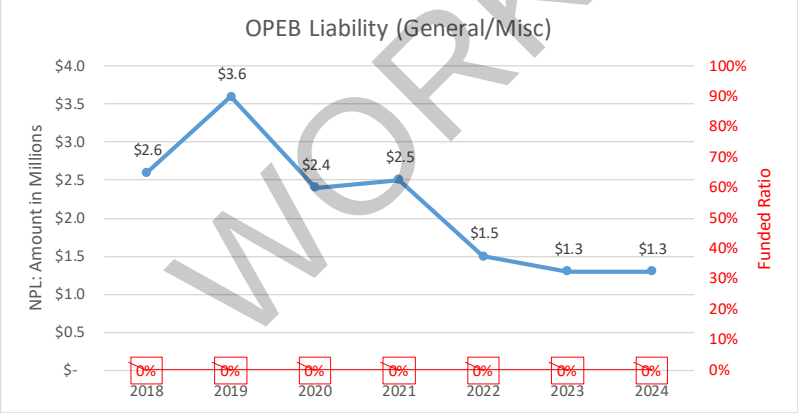
WORKSHOP

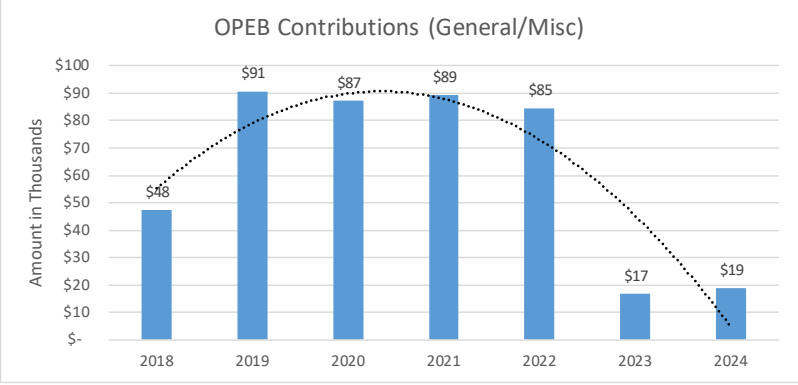
Hesperia RPD: Pension and Other Post-Employment Benefits



Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules







WORKSHOP

The District demonstrates a financial profile characterized by rising service costs and a exceptionally strong, growing reserve position.

Service Funding and Revenue Trends
The District's "service obligation"—representing the net cost of providing services after accounting for specific charges and grants—has trended toward larger deficits over the last decade. In 2024, this obligation reached $3.6 million, the highest level in ten years. While property tax revenues provide a steady foundation, they have not matched the growth in service costs; property tax receipts totaled $1.7 million in 2024, down from a high of $2 million in 2022. This widening gap suggests that the District is increasingly reliant on its broader revenue base to maintain its community offerings.

Reserve Health and Liquidity
The most significant trend in the District's finances is the consistent and aggressive growth of its unassigned fund balance. This reserve has increased every single year since 2015, rising from $1.2 million to over $10.3 million by 2024. This 10-year accumulation indicates a highly conservative fiscal strategy, providing a massive liquidity cushion that represents nearly three times the current annual net cost of services.

Long-Term Liabilities
The District has made notable progress in managing its long-term pension and benefit obligations:

- **Pension Liability**: The Net Pension Liability (NPL) saw a dramatic reduction in 2022, dropping below $1 million. As of 2024, the NPL sits at $1.5 million with a funding ratio of 85.57%, which is considered a strong position for public agencies.
- **Other Liabilities**: Additional liabilities, likely related to other post-employment benefits or secondary pension tiers, have remained stable or decreased over recent years, totaling approximately $1.3 million in 2024.
- **Asset Performance**: Funding ratios for these liabilities have generally improved from 2021 levels, suggesting that the District's long-term obligations are being sustainably addressed through market performance and contributions.

Overall, while the immediate cost of providing services is increasing, the District's massive cash reserves and well-funded retirement obligations place it in a very resilient financial position compared to many other special districts.

C. Capital Outlay and Grant Funding

The District's most significant investments are directed toward revitalizing existing hubs and introducing new recreational corridors. The 2025/26 Budget identifies several priority capital projects:

WORKSHOP

- **Lime Street Park ($4.4 Million)**: A flagship renovation project funded by a Proposition 68 grant, including ball field modernization, a splash pad, and a pickleball court.
- **Hesperia Golf Course Trail**: Secured $192,675 for the design of a new 4.5-mile recreational trail.
- **Energy Modernization ($4.9 Million)**: A 20-year budget-neutral financing agreement for HVAC and efficiency upgrades designed to be repaid through energy savings.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

Hesperia Recreation and Park District Website Checklist website accessed 1/05/2026 https://www.hesperiaparks.com/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information? *(required for independent special districts by 1/1/2020)*	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?		X
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	

WORKSHOP

The following criteria are recommended for agency websites by a number of governance associations and organizations.		
	Yes	***No***
Description of services?	X	
Service area map?		
City Council schedule?	X	
Budgets (past 3 years)?		X
Audits (past 3 years)?		X
List of elected officials and terms of office?	X	
List of key agency staff with contact information?	X	
Meeting agendas/minutes (last six months)?	X	

Sources:

District

Audits

Budgets

Master Plan

Questionnaire

Website. https://www.hesperiaparks.com/. Accessed 07 November 2025

LAFCO

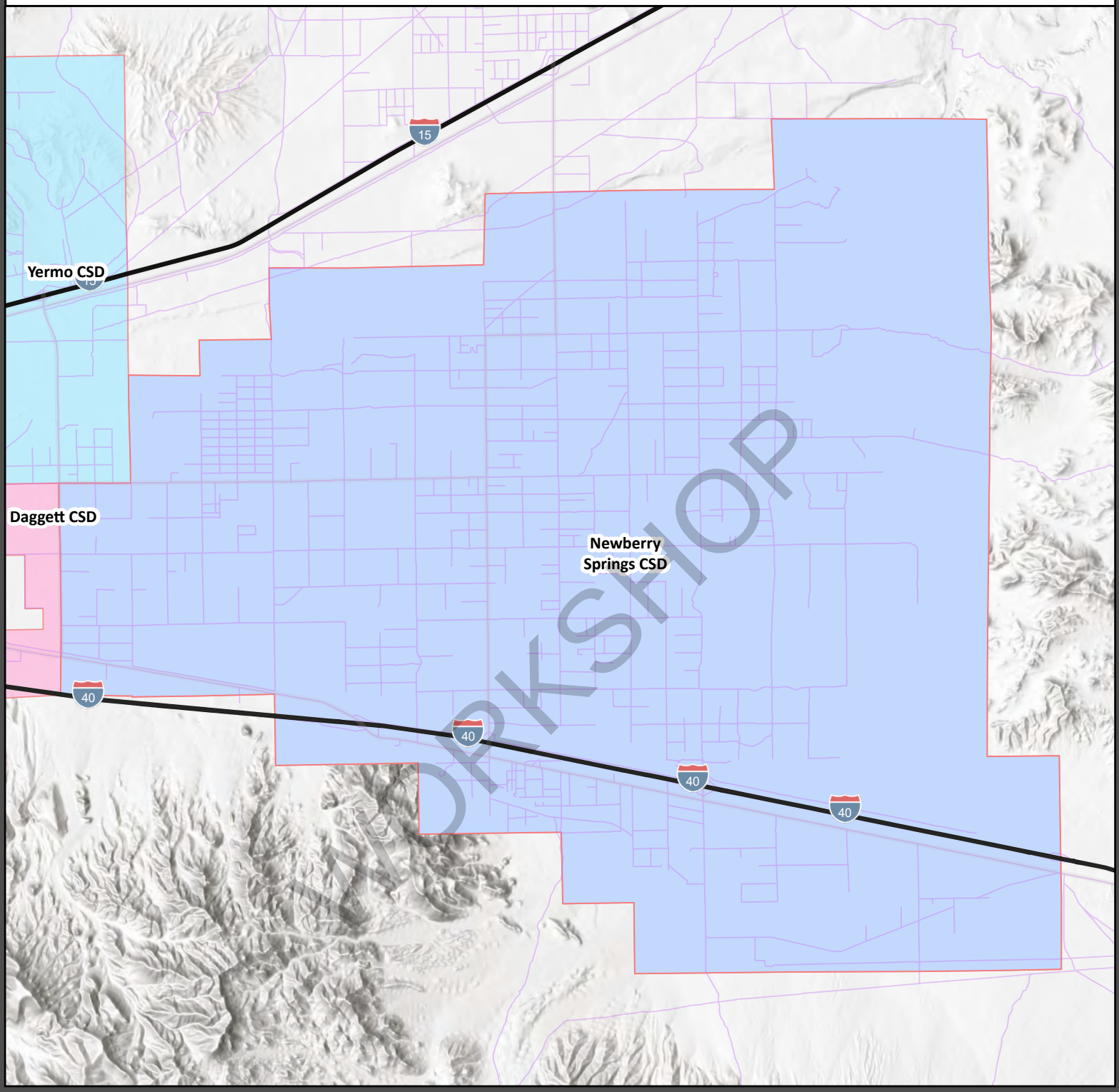
Fiscal Indicators Program

LAFCO 3010 – Service Review and Sphere of Influence Update for Hesperia Recreation and Parks District Service Review (2008)

WORKSHOP

Workshop Draft

Newberry Springs CSD



Principal Act	Government Code 61100, Division 3, Title 5, superseded by Division 3, Title 6			Year Formed	1955	Governance	Board of Directors
Area	114.78 sq. mi	Population (Esri)	1,816	Website	https://www.newberrycsd.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

- Daggett CSD
- Newberry Springs CSD
- Yermo CSD

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the Newberry Community Services District possesses adequate administrative and service capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services based on local needs and conditions, notwithstanding the challenge of limited resources typical of small, remote special districts.

This service review contains no specific recommendations for Commission action related to the Newberry Community Services District.

2. Overview and Brief History

The following is taken from the County's Community Action Plan for Newberry Springs:

> The Newberry Springs community was originally referred to as "Water." The community lies above the Mojave Aquifer and has supplied water to the surrounding arid region since the early settlements. North of Newberry Springs, Camp Cady was established in 1860 as a military base camp to suppress Piute attacks on wagon trains traveling through the area. During the 1880s, the Atlantic and Pacific Railroad hauled tank cars of water from Newberry Springs to other stations and towns in the region. In 1980, the California Department of Fish and Game designated Camp Cady as a wildlife area. The Camp Cady Wildlife Area contains 1,900 acres of desert riparian habitat along the Mojave River and the ruins of the original Camp Cady. Agriculture remains a key component of the local economy, with key crops including pistachios and alfalfa. Additionally, Newberry Springs is the home of several championship water ski lakes.

A brief history of the major governmental events related to formation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1958 Voters approved the formation of the Newberry CSD with the authorized functions for water, sewer, refuse, fire protection, park and recreation, police, and streetlighting.

1976 Yermo CSD identified to LAFCO that the active functions were streetlighting, park and recreation, and fire protection.

1985 Three square mile sphere expansion and annexation to Newberry CSD and detachment from Barstow Recreation and Park District, to better reflect the Newberry community (LAFCO 2306 and 2307).

WORKSHOP

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The District owns and operates a centralized 9.8-acre park facility that serves as the community's recreational core, featuring a community center, playground, picnic area, and ball field. The ball field is equipped with lights for night play and can be configured for baseball or soccer.

The Community Center was built in 1954 and provides a location for food distribution, disaster shelter, health clinics, veterinary clinics, and community and group events. Newberry states that the building is in above average condition due to ongoing upkeep and maintenance. Due to the age of the facility, Newberry indicates that future remodeling projects need to occur.

5. Service Delivery Unique to the Agency

No unique services were identified.

6. Master or Strategic Plan

While the District lacks a standalone master plan, its planning and budgeting items are integrated into its budget.

A review of the County's Community Action Plan for Newberry Springs identifies the following related to parks and recreation:

- Strengths: gateway to Mojave Trails Monument, natural beauty, nearby Newberry mountain wilderness, off road riding
- Weaknesses: lack of recreational facilities
- Opportunities: tourism along Route 66, ecotourism, youth/after-school & summer programs
- Threats: aging population

Action Statements related to parks and recreation include:

- Host seasonal community events to attract visitors to the area.
- Coordinate desert tour trips
- Establish a Route 66 Village with arts and crafts, farmers market, car shows, etc.

WORKSHOP

7. Previous Service Reviews

This District's previous service reviews are available via the links located underneath the agency map on the first page of this profile section. These service reviews are as follows: first (by agency), second (special study for Daggett, Newberry, Yermo), and third (countywide fire protection and emergency medical). These service reviews identified systemic challenges to obtain efficient and effective service delivery.

The Countywide Service Review for Fire Protection and Emergency Medical Response in 2020 identified that the CSD is the agency responsible for fire protection and non-transport emergency medical services within its boundary, to include Interstate 40 and critical infrastructure such as the Daggett Solar Power project and railways. Newberry CSD historically relies on a volunteer fire chief and volunteer fire fighters. LAFCO concluded that:

- The volunteer department has been a source of pride for the community, and the volunteer emergency responders should be recognized for their service.
- Considering the continual challenge of maintaining an adequate volunteer roster to meet both service demand needs and training requirements, the fire protection and emergency medical services provided by Newberry CSD meet the needs of the residents and landowners within their boundaries.
- A response to the heavily traveled interstates or critical infrastructure can mean a delayed response to residents within the CSD.
- Newberry CSD would be at-risk should the volunteer fire chief leave service.
- The Newberry CSD Board of Directors may not fully understand the responsibilities, requirements, and constraints of being responsible for fire protection and emergency services as well as a volunteer fire department.

WORKSHOP

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. <u>Overview</u>

The District's parks and recreation services are funded primarily from property taxes and occasional grants.

B. Fiscal Indicators

Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

INSERT AUDIT INFORMATION

The District does not provide a pension or other post-employment benefits.

C. Capital Outlay and Grant Funding

The CSD recently purchased vacant property. On April 8, it held a committee meeting to discuss plans and potential development of the property. Prior to the meeting, it conducted community outreach asking for insight into the potential use. The CSD plans to pursue grants for this property.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

Newberry Community Services District Website Checklist website accessed 1/5/2026 https://www.newberrycsd.net/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information? *(required for independent special districts by 1/1/2020)*	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?		X

WORKSHOP

Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?		X

The following criteria are recommended for agency websites by a number of governance associations and organizations.		
	Yes	***No***
Description of services?	X	
Service area map?	X	
City Council schedule?	X	
Budgets (past 3 years)?		X
Audits (past 3 years)?		X
List of elected officials and terms of office?	X	
List of key agency staff with contact information?	X	
Meeting agendas/minutes (last six months)?	X	

Sources:

County

Newberry Community Action Guide, Countywide Plan, 2019.

District

Audits

Questionnaire

Website: https://www.newberrycsd.net/ Accessed 22 February 2026.

LAFCO

Fiscal Indicators Program

LAFCO 3046 – Service Review and Sphere of Influence Update for the Newberry Community Services District (2009)

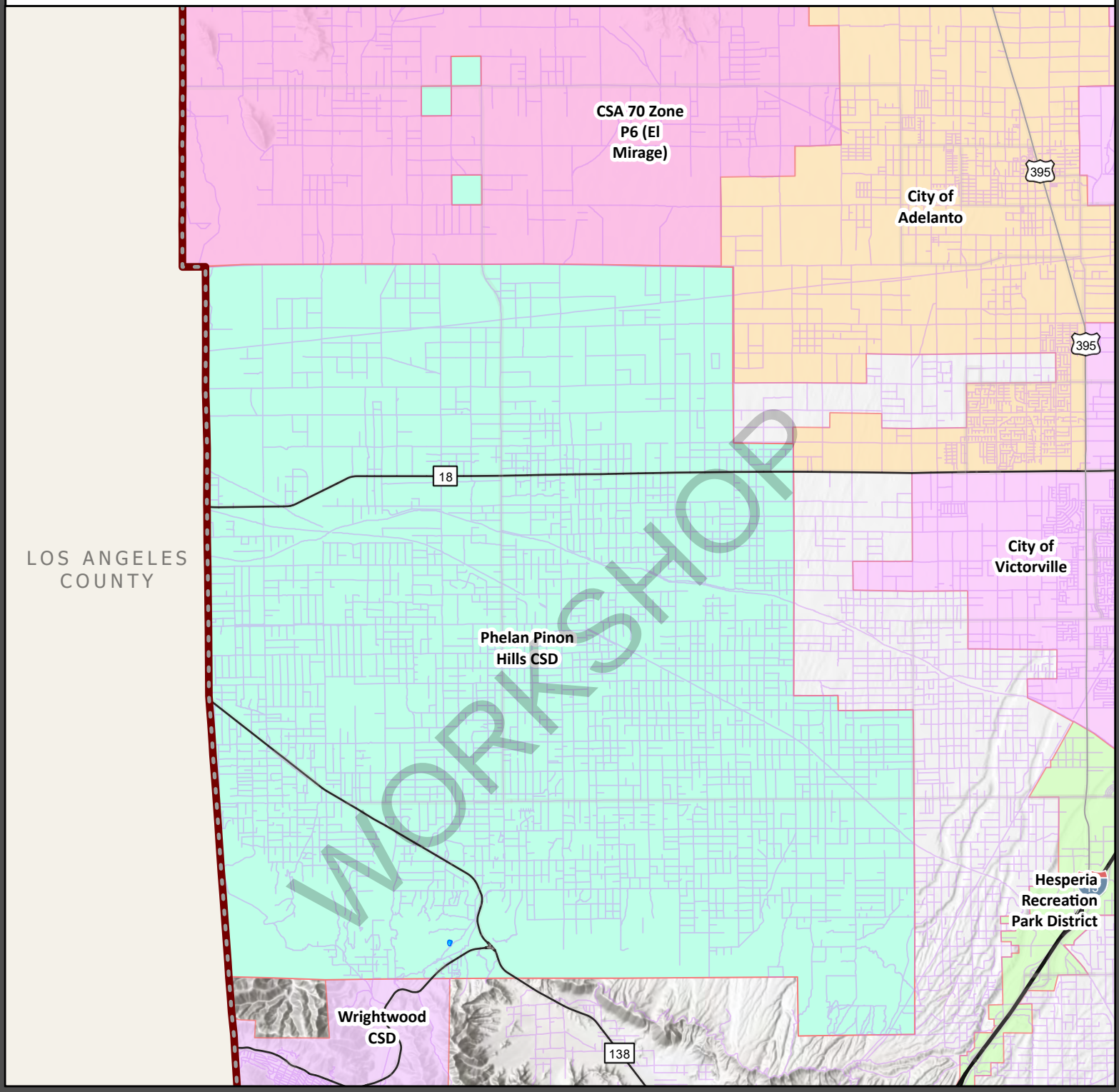
LAFCO 3176 - Special Study for Daggett, Newberry and Yermo Community Services Districts including Plan for Service and Service Review (2015)

LAFCO 3231 – Countywide Service Review for Fire Protection/Emergency Medical Services/Dispatch (2020)

WORKSHOP

Workshop Draft

Phelan Pinon Hills CSD



Principal Act	Government Code 61100, Division 3, Title 5, superseded by Division 3, Title 6		**Year Formed**	2008	**Governance**	Board of Directors
Area	127.87 sq. mi	**Population (Esri)**	22,068	**Website**	https://www.pphcsd.org	

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ¾ 1½ 3 4½ 6 Miles

N

- City of Adelanto
- City of Victorville
- Hesperia Recreation Park District
- Phelan Pinon Hills CSD
- Wrightwood CSD
- CSA 70 Zone P6 (El Mirage)
- Lakes

331

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the Phelan Piñon Community Services District possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the Phelan Piñon Hills Community Services District.

2. Overview and Brief History

The following is taken from County's Community Action Guide for Phelan Piñon Hills:

> The Phelan community was named after Senator James D. Phelan and his brother John Thomas Phelan. As homesteaders moved to the area at the turn of the century, mining and lumbering became common practice. More recently, the areas at higher elevations have gained a reputation as a recreational playground. The community boasts recreational facilities, including trails for hiking and rock climbing at higher elevations. Phelan Piñon Hills are rural communities, offering the opportunity for certain rural recreational activities.

A brief history of the major governmental events related to formation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1966 LAFCO approved the formation of County Area 56 to serve Wrightwood with park and recreation, streetlighting, and animal control services.

1983 The Piñon Hills community was annexed to CSA 56.

2007 LAFCO and the electorate approved formation of the Phelan Piñon Hills Community Services District, Detachment from County Service Area 56, and the Dissolution of County Service Area 9, County Service Area 56 Improvement Zone F-1 and County Service Area 70 Improvement Zones L and P-4

2011 The LAFCO Commission approves the activation of solid waste powers for the CSD (LAFCO 3167).

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

WORKSHOP

4. General Operations

The CSD maintains and operates two community recreational centers, each comprising a park and a community center.

- Phelan Community Park: Equipped with a playground, basketball court, walking paths, and covered picnic areas. Phelan Community Park is also home to the local Farmers Market, Phelan Community Center, and Phelan Senior Center.

- Piñon Hills Community Park: Features a playground, walking paths, and scenic views. Piñon Hills Park is also home to the Piñon Hills Community Center and Piñon Hills Senior Center.



WORKSHOP

The CSD offers active programming, often detailed through sign-up pages and community calendars:

- Classes and Events: The District organizes year-round events and classes, including sports programs, educational classes, and community events like a Farmers Market held at the Phelan Park.

- Senior Services: The District provides services and dedicated space for Phelan Seniors and Piñon Hills Seniors groups at their respective community centers.

- Community Input: The District prioritizes resident engagement, holding public stakeholder meetings to plan park features (e.g., for equestrian areas, dog parks, and skate parks).

5. Service Delivery Unique to the Agency

The District coordinates with local organizations for community use; however, no formal joint use agreements are currently in place.

6. Master or Strategic Plan

The District utilizes a Parks and Recreation Master Plan (2019) to guide the development, enhancement, and long-term planning of facilities and services. The plan identifies existing conditions, maintenance and replacement needs, and opportunities for expansion of park and community center facilities. Implementation of the Master Plan is carried out through the District's Capital Improvement Plan and phased development approach, with projects prioritized based on community needs and available funding. The District is currently advancing improvements to the Phelan Community Park consistent with this planning framework.

Review of the County's Community Action Plan

LAFCO reviewed the Action Statements from the County's Phelan Piñon Hills Community Action Plan which identify the following action statements:

- Statement E: Create or provide a cost-effective approach to developing equestrian trials and trails for non-motorized vehicles.
  - E.1: Establish a community equestrian center and park areas in coordination with local equestrian groups.
  - E.2: Protect and develop equestrian, walking, bicycle, and multi-use trails using dedicated easements (utility and drainage) or connecting destinations (e.g. park, trails, etc.)

- Statement F: Increase community involvement in community beautification and social cohesion.
  - F.4: Coordinate with youth and cultural organizations to offer programs and activities in Phelan Piñon Hills.
  - F.5: Establish a multifunctional space to be used by the youth and community.

7. Previous Service Reviews

This District's first service review (by agency) and second (countywide water) are available via the links located underneath the agency map on the first page of this profile section. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

WORKSHOP

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

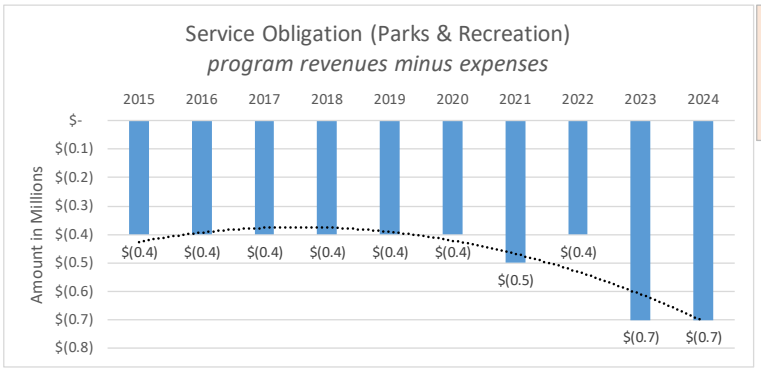
The Phelan Piñon Hills CSD demonstrates a strong and rapidly improving financial profile, characterized by robust revenue growth with accumulation of liquid reserves.

B. Fiscal Indicators

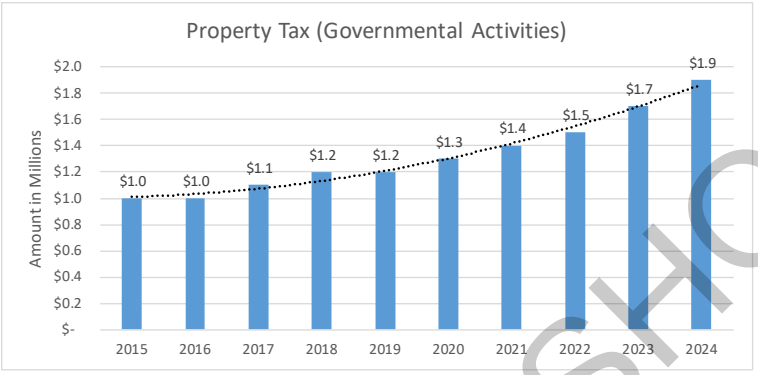
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

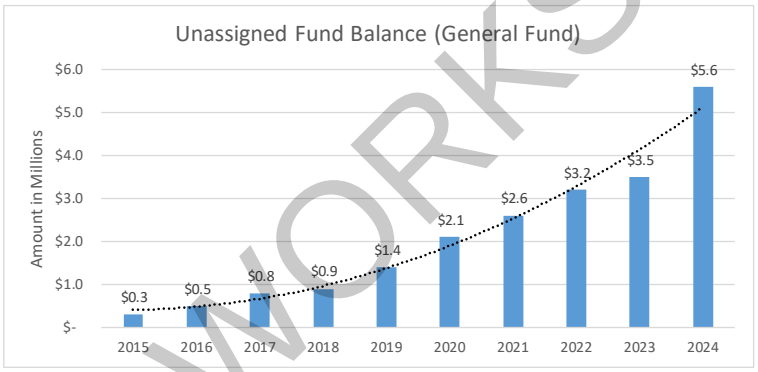
Phelan Piñon Hills CSD: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



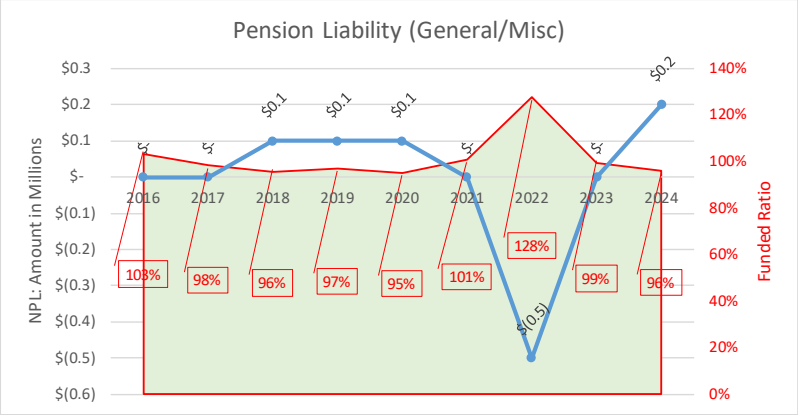
This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Activities



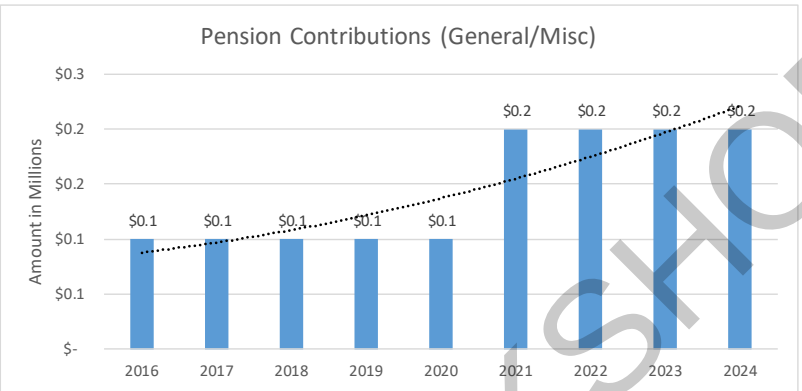
Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

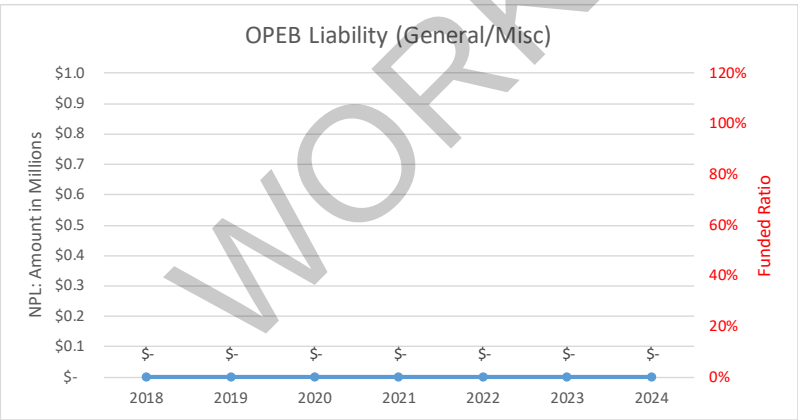
WORKSHOP

Phelan Piñon Hills CSD: Pension and Other Post-Employment Benefits

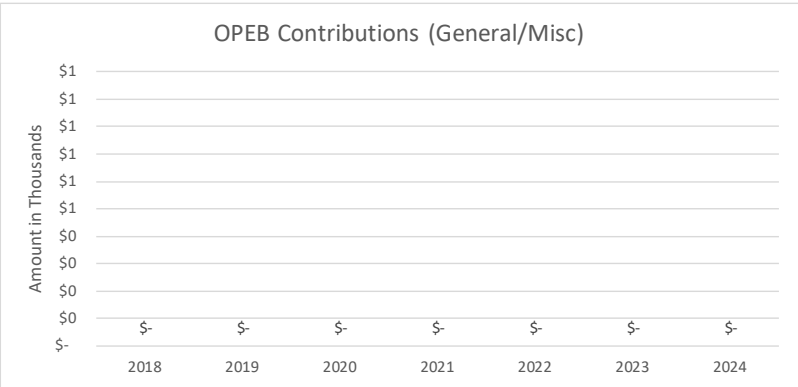


Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules





The CSD does not offer Other Post-Employment Benefits



WORKSHOP

Service Funding and Revenue Trends

The District's core operations consistently require a subsidy from general tax revenues. The "service obligation"—the net cost of providing services after program-specific charges and grants—has trended toward a larger deficit over the last decade:

- **Operational Gap**: The net cost of services grew from $376,642 in 2015 to $671,754 in 2024.
- **Tax Revenue Growth**: This increasing gap has been more than offset by steady growth in property tax revenues, which nearly doubled from $951,981 in 2015 to over $1.86 million in 2024.
- **Structural Surplus**: The District consistently maintains a structural surplus where property tax receipts far exceed the net cost of providing public services.

Reserves and Liquidity

The most prominent feature of the District's finances is the exponential growth of its unassigned fund balance, which serves as its primary fiscal safety net:

- **Accumulation**: This reserve grew from $288,875 in 2015 to over $5.58 million by the end of fiscal year 2024. This liquidity provides a safety net representing more than eight times the annual net cost of services.
- **Recent Acceleration**: The accumulation accelerated significantly in recent years, with the balance jumping from $3.45 million to $5.58 million between 2023 and 2024 alone.
- **Financial Resilience**: The current reserve level represents more than eight times the annual net cost of services, providing the District with an extraordinary level of liquidity and protection against economic shifts.

Long-Term Liabilities

The District maintains a relatively healthy position regarding retirement obligations, though these figures show the volatility typical of market-based plans:

- **Pension Funding**: The District has frequently held a net pension asset position (more assets than liabilities), including a notable $539,181 asset in 2022 with a funding ratio of 127.83%. As of 2024, it reported a modest net pension liability of $222,608 with a funding ratio of 96.02%.
- **Secondary Obligations**: Other long-term liabilities have remained relatively stable and low, totaling $210,266 in 2024.
- **OPEB Management**: The District reports no significant liabilities or unfunded obligations for other post-employment benefits (OPEB) across the reported periods.

WORKSHOP

Overall, the Phelan Piñon Hills CSD is in a good fiscal position. Its ability to grow its property tax base while simultaneously building record-high cash reserves and maintaining a well-funded pension plan provides it with stability and operational flexibility.

C. Capital Outlay and Grant Funding

In 2022 the District secured $2 million in federal funding for the Civic Center Building, which is home to administrative staff activities and the Emergency Operations Center. The District also secured a 20-year lease of $6 million-dollars, which will be paid for with the interest revenue staff obtained through investments of reserves.

In 2023, the District secured an American Rescue Plan Act ("ARPA") grant from the County of San Bernardino for existing park improvements.

The most critical aspect of the PPCSD's services is its commitment to fixing a severe park deficiency identified in its 2019 Parks Master Plan:

- Severe Deficiency: The District's park acreage was previously at a low level of 0.23 acres per 1,000 population, with only 4.8 total park acres available for a population of over 21,000.
- Park Expansion Project: The PPCSD is undertaking a massive multi-phase project to develop a 14.79-acre public park adjacent to the existing Phelan Community Park site. This project is intended to significantly increase the park acreage per capita. In 2025, the County approved a zoning amendment and conditional use permit for the site.

Planned New Park Amenities (Phased Construction)

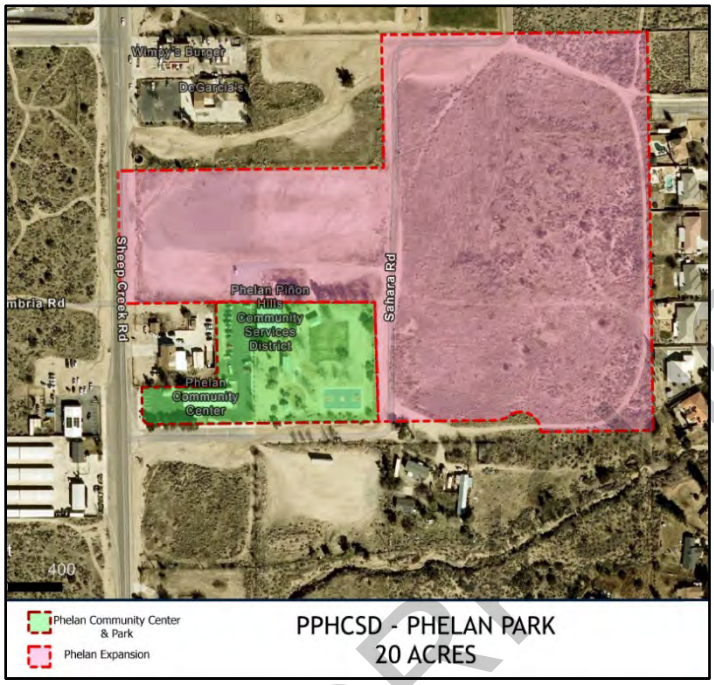
This new park will include:

Phase	Key Amenities	Estimated Start
Phase I (8.04 acres)	Skate Park and Pump Track area, Playgrounds (2-5 and 5-12 years), Multi-Purpose Field, Large and Small Dog Parks, Restrooms/Concessions Building, and Bicycle Trails.	Within 2–3 years (from late 2024)
Phase II (5.96 acres)	Equestrian Arena and vehicle parking, Multi-Purpose/Softball Field, and additional Bicycle Trails.	Within 3–6 years (from late 2024)

WORKSHOP

Funding for Enhancements

The District has successfully secured grant funding for immediate enhancements at the existing Phelan Park, including: pickleball courts, community teaching garden, and outdoor fitness equipment. Approximately $455,000 was secured from the County of San Bernardino to initiate a modest expansion and implement improvements to Phelan Park. The expansion entails the addition of pickleball courts, a new community teaching garden, exercise equipment, additional concrete pathways, and enhancements for ADA accessibility.



WORKSHOP

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

Phelan Piñon Hills Community Services District Website Checklist website accessed 1/6/2026 https://www.pphcsd.org/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information? *(required for independent special districts by 1/1/2020)*	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

WORKSHOP

Sources:

County

Phelan Piñon Hills Community Action Guide, Countywide Plan, 2019.

District

Audits

Budgets

Questionnaire

Website: https://www.pphcsd.org/. Accessed 17 January 2026.

LAFCO

Fiscal Indicators Program

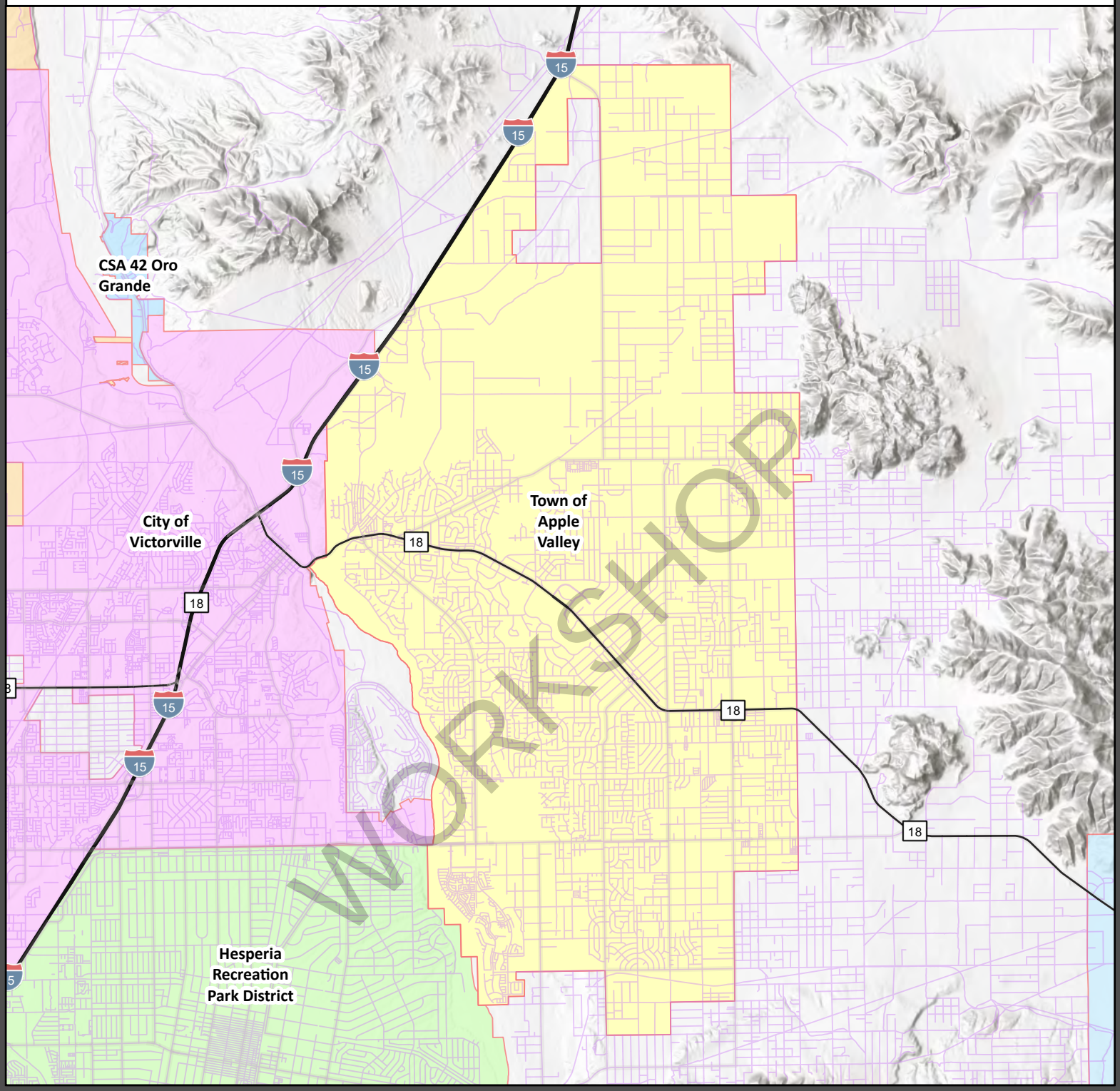
LAFCO 3070 – Formation of the Phelan Piñon Hills Community Services District, Detachment from County Service Area 56, and the Dissolution of County Service Area 9, County Service Area 56 Improvement Zone F-1 and County Service Area 70 Improvement Zones L and P-4 (2007)

LAFCO 3160 – Service Review and Sphere of Influence Establishment for the Phelan Piñon Hills Community Services District (2012)
LAFCO 3167 – Activation of Solid Waste and Recycling Function and Services for the Phelan Piñon Hills Community Services District (2011)
LAFCO 3187 – Countywide Service Review for Water (2017)

WORKSHOP

Workshop Draft

Town of Apple Valley



Principal Act	Government Code Title 4 - §34000			Year Formed	1988	Governance	Town Council
Area	77.05 sq. mi	Population (Esri)	74,660	Website	https://www.applevalley.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ¾ 1½ 3 4½ 6 Miles

N

- City of Adelanto
- City of Victorville
- CSA 29 Lucerne Valley
- CSA 42 Oro Grande
- Hesperia Recreation Park District
- Town of Apple Valley

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Author: Arturo Pastor Map Created: 3/3/26

Workshop Draft

1. LAFCO Conclusion and Recommendation

This service review concludes that the Town of Apple Valley possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

For this service review, the Town of Apple Valley was unable to provide financial statements for years 2023 and 2024. LAFCO staff recommends that the Commission continue to monitor the Town until it provides said audits as well as for 2025.

2. Overview and Brief History

In the late 1800s, the discovery of silver and gold attracted settlers to the area now known as the Town of Apple Valley ("Town"). By the early 1900s, federal land availability led to a rise in apple farming and the development of health retreats, as the dry desert air was considered beneficial for respiratory ailments.

The area experienced significant residential growth starting in 1946 with the Apple Valley Building and Development Company. Historically centered on mining and agriculture, the community saw a second major growth wave in the 1980s, characterized by single-family homes on large lots. Today, the Town is located 90 miles northeast of Los Angeles, bordered by Hesperia and Victorville. The predominant land use is low to very low-density residential units. Commercial development is concentrated along major roads, and small pockets of industrial land uses are generally concentrated in the northern portions of the town.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1947 The Apple Valley Recreation and Park District was formed in 1947 and provided all park and recreation services within its boundaries – an area more than twice the size of the current Town.

1998 Following LAFCO and voter approval, the Town of Apple Valley incorporated (LAFCO 2470).

2001 The Recreation and Park District was dissolved. The Town became the successor agency, inheriting all property tax revenues and the requirement to provide the same level of service to residents outside Town boundaries who were previously part of the District (LAFCO 2868).

3. Boundary and Sphere of Influence Review

WORKSHOP

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The Park and Recreation Department manages, operates, and maintains 132 acres of public facilities that include the Town Hall Recreation Center, a conference center, aquatics center, James Woody Community Center, a golf course, a performing arts center, two gymnasiums, 11 parks and playgrounds, an equestrian center and numerous ball fields. The table below identifies some of the special-use facilities and major community hubs:

Facility	Key Features and Amenities
Civic Center Park	A 22-acre hub featuring an amphitheater, year-round aquatic center, dog park, and fitness equipment.
Lenny Brewster Sports Center	A 39-acre sports park featuring 11 full-size soccer fields, two baseball/softball fields, a perimeter walking path, an outdoor basketball/pickleball court, and playground equipment.
Horseman's Center	An 80-acre facility with equestrian arenas, a BMX park, campsites, playground equipment, and hiking trails.
James A. Woody Community Center Park	Features a community center, skate park, and eight lighted baseball fields.
Corwin Park & Lion's Park	Smaller sites like Corwin and Lion's Parks provide playgrounds and picnic areas.

WORKSHOP

5. Service Delivery Unique to the Agency

- Apple Valley Golf Course: The Town owns and operates the Apple Valley Golf Course, a 71-par municipal course that provides a well-maintained and accessible recreational amenity for residents and visitors. The course features a balanced layout suitable for golfers of varying skill levels, offering a mix of challenging holes and scenic views characteristic of the surrounding High Desert landscape. In addition to the course itself, the facility supports community engagement and leisure activities, contributing to the Town's overall parks and recreation system.

- Proximity to Open Space and Off-Highway Areas: The community benefits from a unique network of equestrian trails, and is close to extensive outdoor areas for hiking, rock-

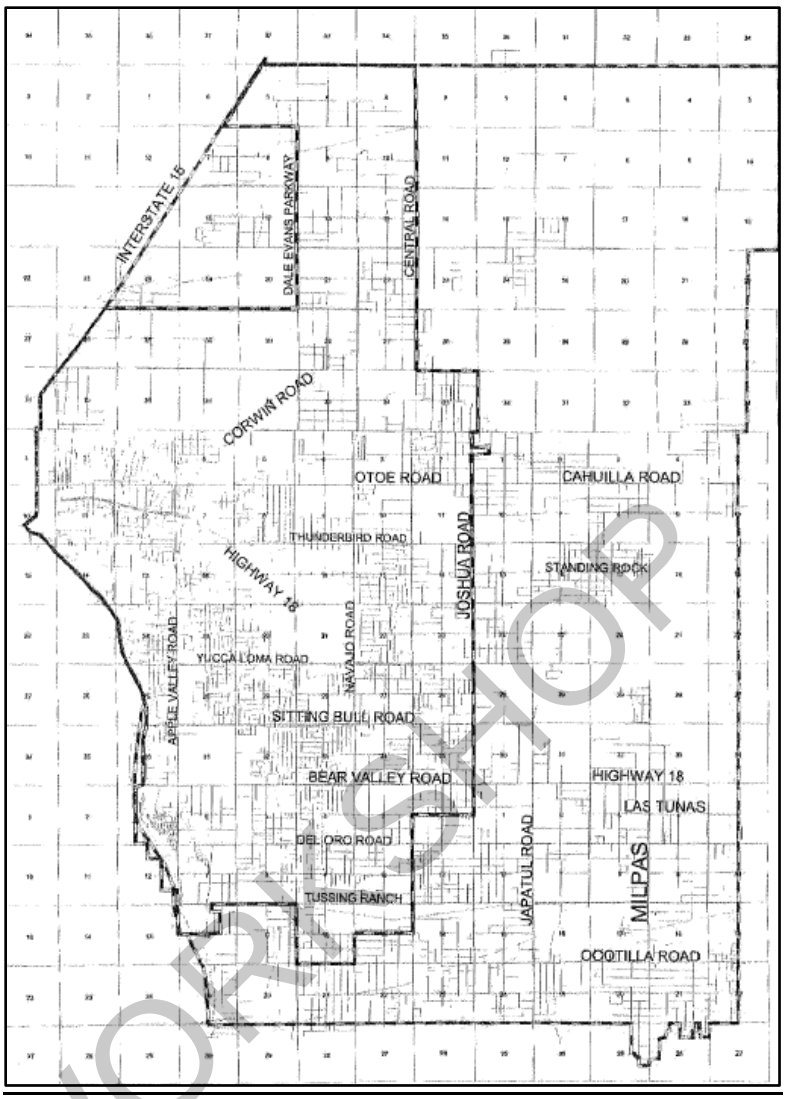
scrambling, and off-highway vehicle (OHV) riding at nearby Stoddard Valley and El Mirage OHV Areas.

- Horsemen's Center Park: Horsemen's Center Park is a unique 80-acre facility offering rural park amenities including open riding, two horseshoe arenas, perimeter hiking and riding trails, a BMX park, playground, grass and picnic areas, and seven campsites. The entire facility is also available to reserve for family events and corporate retreats.

- Healthy Apple Valley Initiative: Established in 2010, this program promotes physical health through events and policies, such as "smoke-free" parks. It includes a mobile play van that provides active play and healthy snacks to low-income children.

- Former Apple Valley Park and Recreation District: The Recreation and Park District was dissolved in 2001. The Town became the successor agency, inheriting all property tax revenues and the requirement to provide the same level of service to residents outside Town boundaries who were previously part of the District. The map below shows the boundaries of the Town and former District in 2001.

WORKSHOP



WORKSHOP

- Irrigation with Reclaimed Water: Reclaimed water serves the Apple Valley Golf Course.

- Joint Use Agreements: The Town reports that it has joint use agreements in place with local school districts for use of school facilities for recreational uses.

    - The agreement includes the Town providing an After School Activities Program and Day Camp program at some school sites. The School District also allows the Town use of their gym for basketball, and the School District uses the Town's gym and Aquatic Center for programming.

    - Agreements to lease a portion of the School District properties at three locations. The School District owns the property, and the Town maintains the operations of the following parks: McConnell Park, Thunderbird Park, and Sycamore Rocks Park.

6. Master or Strategic Plan

The Town's Parks and Recreation Master Plan was completed in 2013.

7. Previous Service Reviews

This Town's first service review (by agency) and second (countywide wastewater) are available via the links located underneath the agency map on the first page of this profile section. The previous service reviews did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

Apple Valley's General Fund relies on a few core revenue streams, with sales tax being the most significant. However, the Town faces recurring "budgetary pressures" as inflation outpaces revenue and costs for contracted services, such as law enforcement, continue to rise.

B. Measure P

The Town has faced notable General Fund budget deficits in multiple years, including projected shortfalls of over $5 million in FY 2023/24. The Town's pursuit of acquiring the local water system, currently owned by Liberty Utilities (Apple Valley Ranchos Water Company), has had a major, costly impact on the budget. The effort to acquire the water system created a massive, unplanned debt burden secured against the Town's own assets, severely complicating the already challenging structural deficits discussed previously. This led to the Town seeking a locally controlled revenue source, a sales tax measure, Measure P. Measure P in November 2024 was the Town's proposal for a local sales tax increase to address structural budget deficits and fund essential services.

C. Fiscal Indicators

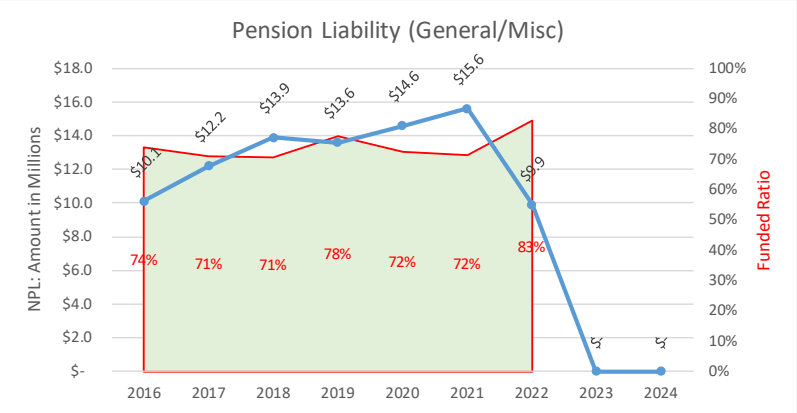
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's

WORKSHOP

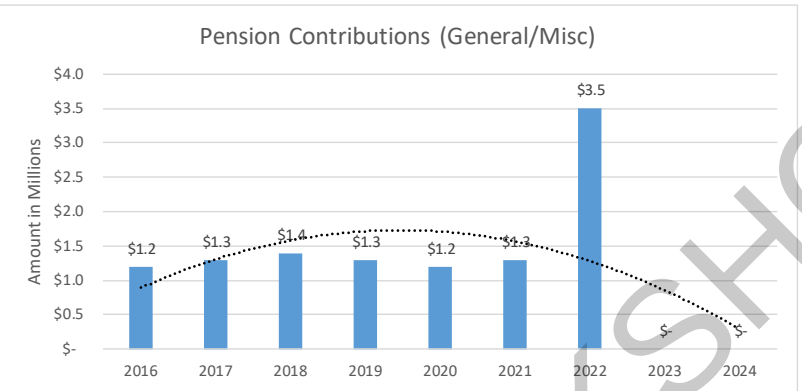
standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

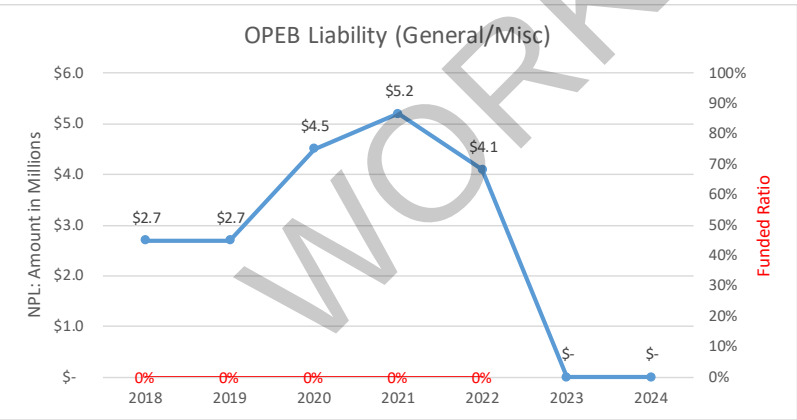
WORKSHOP

Town of Apple Valley: Pension and Other Post-Employment Benefits

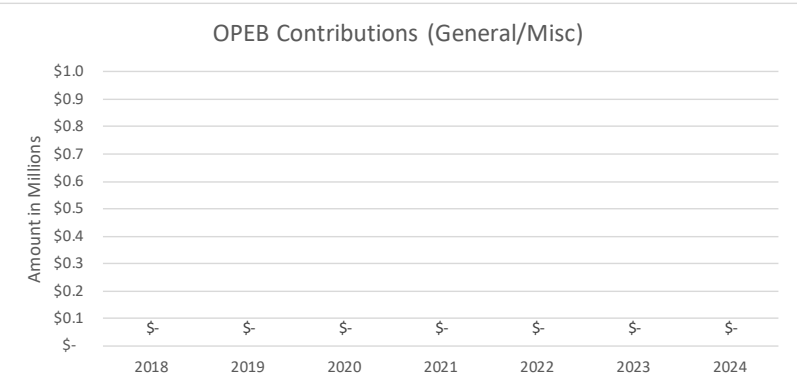


Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules





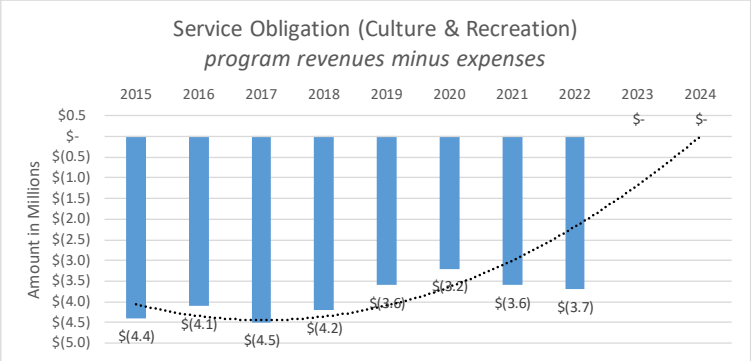
There are no assets accumulated in a trust that meets the criteria of GASB codification to pay related benefits for the OPEB plan.



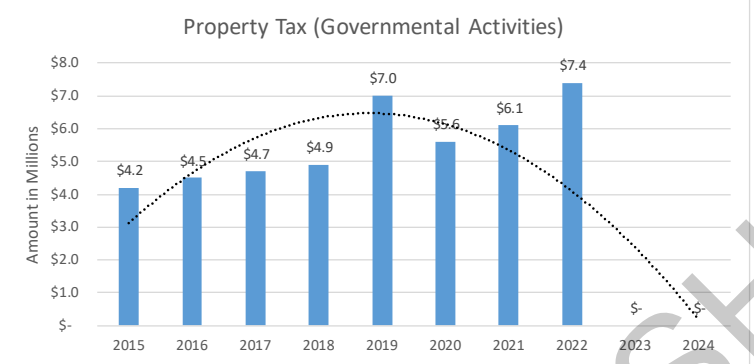
There are no assets accumulated in a trust that meets the criteria of GASB codification to pay related benefits for the OPEB plan.

WORKSHOP

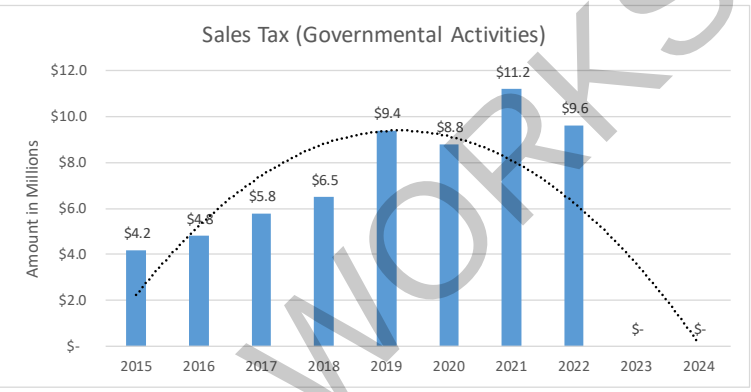
Town of Apple Valley: Funding the Service



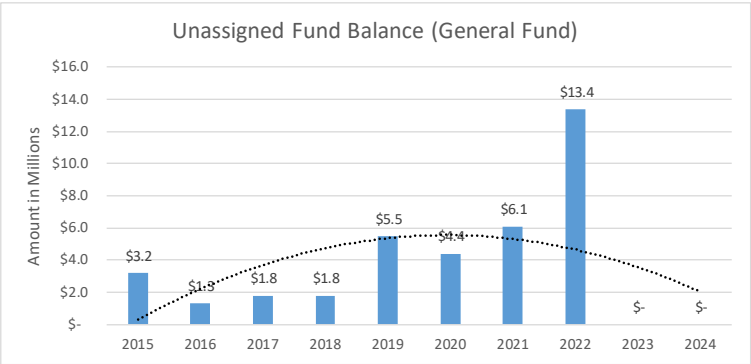
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.



This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

WORKSHOP

D. Capital Outlay and Grant Funding

In 2021/22, California State Parks issued $8.5 million from Prop. 68 funds to the Town to construct the Captain Joseph McConnell Jr. U.S. Air Force Park. Features include: a new rubberized running track with football field with lighting, baseball field, two soccer fields, all-abilities inclusive playground, walkway, small picnic shelter, large picnic shelter, dog park with big and small areas, restroom, parking lot with lighting, with landscaping and lighting throughout the park.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

WORKSHOP

Town of Apple Valley Website Checklist website accessed 12/29/2025 https://applevalley.org/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?		X
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	

Service area map?		X
City Council schedule?	X	
Budgets (past 3 years)?	X	
Audits (past 3 years)?		X
List of elected officials and terms of office?	X	
List of key agency staff with contact information?		X
Meeting agendas/minutes (last six months)?	X	

Sources:

City
Audits
Budgets
General Plan
Questionnaire
Website. https://www.applevalley.org/. Accessed 28 October 2025

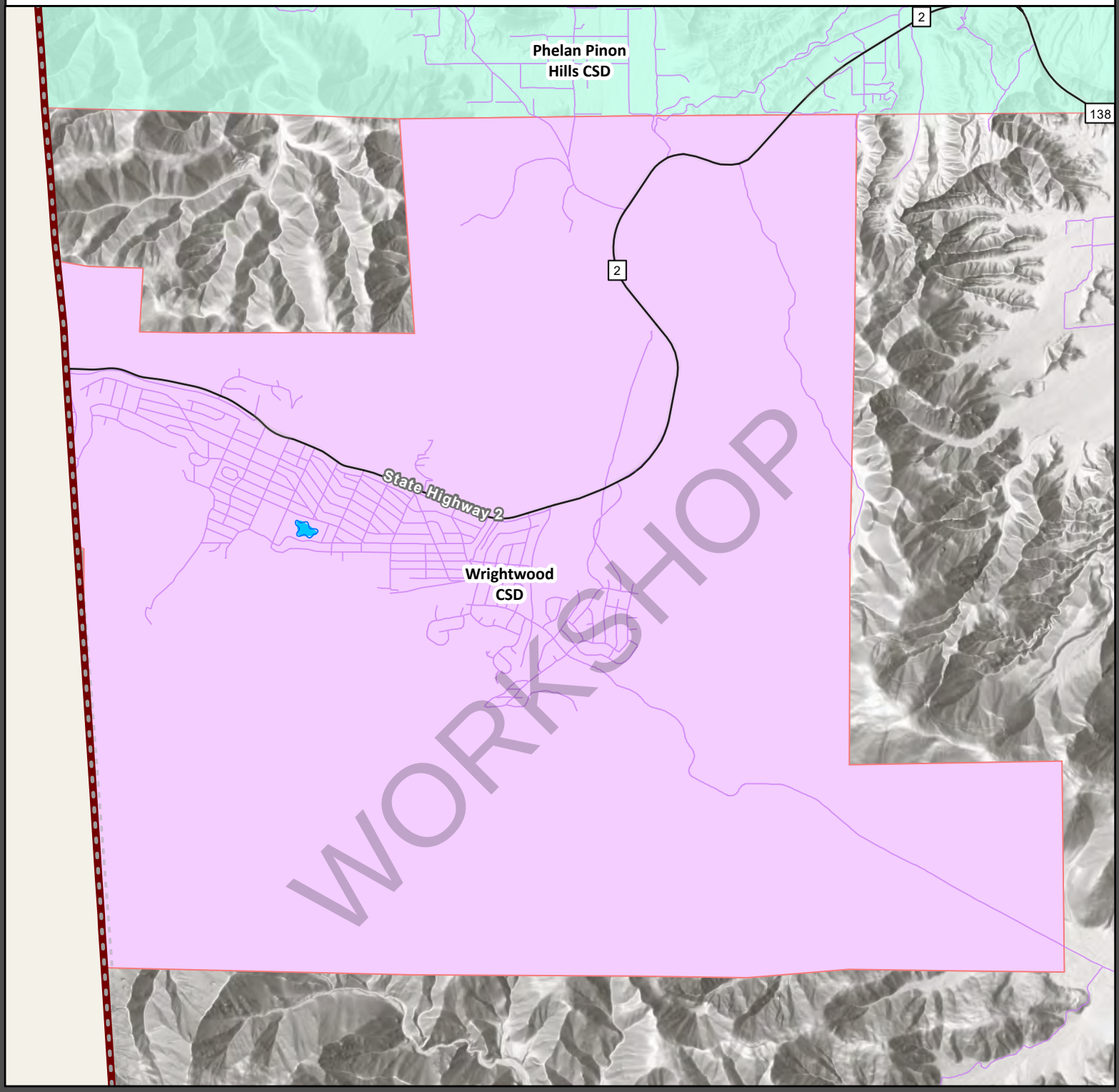
LAFCO
Fiscal Indicators Program
LAFCO 3013 – Service Review and Sphere of Influence Update for the Town of Apple Valley (2008)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025, https://www.parksforcalifornia.org/projects/

WORKSHOP

Workshop Draft

Wrightwood CSD



Principal Act	Government Code 61100, Division 3, Title 5, superseded by Division 3, Title 6			Year Formed	2017	Governance	Board of Directors
Area	13.53 sq. mi	Population (Esri)	4,601	Website	https://www.wrightwoodcsd.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.23 0.45 0.9 1.35 1.8 Miles

N

Phelan Pinon Hills CSD
Wrightwood CSD
Lakes

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the Wrightwood Community Services District possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services based on local needs and conditions, notwithstanding the challenge of limited resources typical of small, remote special districts.

This service review contains no specific recommendations for Commission action related to the Wrightwood Community Services District.

2. Overview and Brief History

Wrightwood is a small, unincorporated mountain community nestled in the Swarthout Valley of the eastern San Gabriel Mountains. While it spans both San Bernardino and Los Angeles Counties, San Bernardino services as the principal county for its roughly 5,000 residents.

The following history is taken from the Wrightwood CSD website.

> The Serrano people were the first people to inhabit this area, alternating between Wrightwood in the summer and the foot of the mountains in the winter. The Swarthout family came to San Bernardino in 1851 with a large wagon train of Mormon immigrants from Salt Lake City, Utah. The area they used for grazing became known as the Swarthout Valley.
>
> In 1906, Sumner Wright purchased a small cabin and some property in the area from a prospector, Samuel Guffy. In 1924, Wright subdivided his property to form the village of Wrightwood, but lost the rights to the land in the 1930s. Early plans for the development of Wrightwood positioned it as a year-round resort—the Land of Four Seasons. Many early settlements were weekend cabins, occupied seasonally. In the 1930s and beyond, properties in the area continued to be sold and Wrightwood steadily grew, with both seasonal and year-round residents.

A brief history of the major governmental events related to formation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1966 County Service Area 56 was formed to serve the Wrightwood community with park and recreation, streetlighting and animal control services.

1980 The County Board of Supervisors initiated, and LAFCO approved, a reorganization to consolidate services, to the Wrightwood community under a single entity, County Service Area 56.

WORKSHOP

2017 On November 3, 2015, the Board of Supervisors for San Bernardino County initiated the formation of a community services district to provide for a single, multi-purpose special district for the Wrightwood community in both Los Angeles and San Bernardino Counties (LAFCO 3202). The Wrightwood Community Services District ("Wrightwood CSD", "CSD" or "District") formation was approved by LAFCO on July 11, 2016 with the following functions and services as active powers: street lighting, parks and recreation, sold waste and recycling, and planning and engineering for wastewater service. Subsequently, the CSD formation was approved by Wrightwood voters on March 7, 2017 with an effective date of July 1, 2017.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The District's recreational services are centered around community facilities that act as hubs for both social gathering and active play.

Facilities and Park Assets

- Wrightwood Community Building: This facility is the main indoor hub for the CSD. It hosts the CSD office and is the primary location for recreational classes, public meetings, and community events.
- Park Maintenance: The WCSD oversees the local parks within its jurisdiction, ensuring their upkeep. Vivian Null Park is a notable local park known for its gazebo and popular during the fall season.
- Sports Fields: The District is indirectly involved with sports by providing access or support to fields. The Wrightwood Elementary School field, which is utilized by Wrightwood Little League as well, rely on nearby public restrooms maintained by the CSD near the Community Center.
- Dillon Adams Memorial Skate Park: Skateboarding recreation area featuring a skate ramp, drop-in transitions, and ledge features.
- Facility Rentals: The WCSD offers facility rentals for events, meetings, and private use at the Community Building.

WORKSHOP

Programs and Community Engagement

WCSD maintains a focus on providing diverse, age-specific programming, with a particular emphasis on Wrightwood's large senior population (ages 65 and older).

- Youth Activities: Includes creative movement, kids dance, and ballet classes.
- Adult & Social Clubs: Features corn hole leagues, swing dance, softball, and a popular free weekly line dance class.
- Senior Services: "Lunch and Learn" events and a monthly lunch program.

5. Service Delivery Unique to the Agency

A. Veteran Park Memorial: A peaceful community space honoring local veterans, featuring an open green area, shaded seating, and a memorial dedicated to those who served.

B. Joint Use Agreements: Joint use agreement with Snowline Unified School District School for use of the Children's Park.

6. Master or Strategic Plan

While the District lacks a standalone master plan, its planning and budgeting items are integrated into its budget and capital improvement program.

The County's Community Action Plan for Wrightwood identifies that the community values the natural beauty of the forested mountains which produce clean air and offer trails for recreation. Community amenities include:

- Village trail
- Skate park
- Outdoor adventures: ski, hike, bike, etc..
- The Big Pines Recreation Area offers a variety of recreational opportunities and facilities year-round, including ten campgrounds and give picnic areas.
- A section of the Pacific Crest Trail and other trails offer hiking opportunities.
- Jackson Lake provides fishing opportunities
- Grassy Hollow Visitor Center is just a few miles west of Big Pines.
- Mountain High Resort is located less than five miles from the community.

However, the Community Plan identifies the following weaknesses regarding recreation: dedicated dog park and inadequate snow-play areas.

WORKSHOP

7. Previous Service Reviews

This District's first service review (by agency) is available via the links located underneath the agency map on the first page of this profile section. The previous service review did not identify issues or opportunities related to park and recreation, related services, or the general fund.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

The Parks and Streetlight Fund provides park and recreation services along with one community center and one senior center for Wrightwood, as well as payments for streetlights and landscaping on public property.

The most recent audit identifies material weaknesses, and the District has responded by hiring an independent accountant to review records and report proper classifications.

Criteria: The District reports two separate funds -- the Parks & Streetlights Fund and the Solid Waste Fund. Each fund should account for its own revenue sources and expenditures/expenses. All transactions should be properly classified and/or allocated to the appropriate fund.

Condition: During our audit, we identified certain revenues were posted to the incorrect fund.

Cause: The bookkeeper is not familiar with fund accounting and management failed to catch and correct the errors because there was no regular review of fund allocations.

Effect: The error, if not corrected, would have misstated the revenue and expenses for Parks and Streetlights. If the revenue and expenditures are classified and/or allocated to the incorrect fund, the fund balances will be misstated. Repeat Finding: Yes (2020-001), (2021-001), (2022-001), (2023-001)

Recommendation: We recommend the District provide training for proper fund accounting to employees who are responsible for bookkeeping. In addition, the general manager should review and validate the fund allocations

WORKSHOP

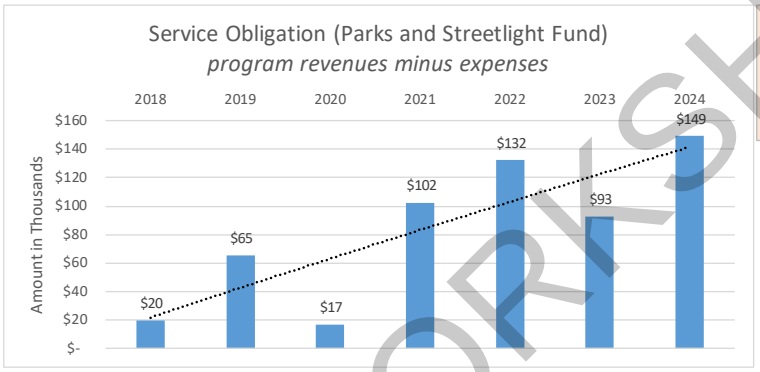
on a periodic basis. In the absence of general manager, a member of the board or an independent accountant should perform the review.

Wrightwood Community Services District's Response: The District's has hired an independent accountant to review the District's accounting records. Management will continue to work with the accountant to ensure the proper classifications are reported.

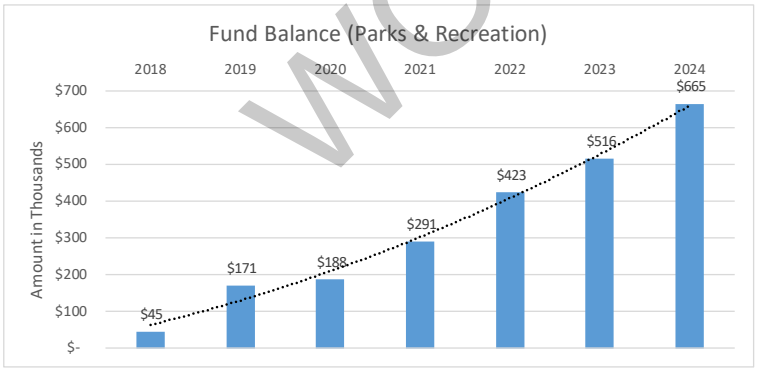
B. Fiscal Indicators

Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

Wrightwood CSD: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property.
source: Statement of Rev, Exp & Changes in Fund Balance



Fund balance that is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Statement of Rev, Exp & Changes in Fund Balance

WORKSHOP

C. Capital Outlay and Grant Funding

In 2024, the County allocated roughly $325,000 from Discretionary Fund – District Specific Priorities Program budget for the public restroom facility improvements project with work to be completed by June 2026.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

WORKSHOP

Wrightwood Community Services District Website Checklist website accessed 1/12/2026 https://wrightwoodcsd.org/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information? *(required for independent special districts by 1/1/2020)*	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?		X
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?			X
Audits (past 3 years)?			X
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	

Sources:

County

Wrightwood Community Action Guide, Countywide Plan, 2019.

District

Audits

Budgets

Questionnaire

Website: https://wrightwoodcsd.org/ Accessed 17 January 2026.

LAFCO

Fiscal Indicators Program

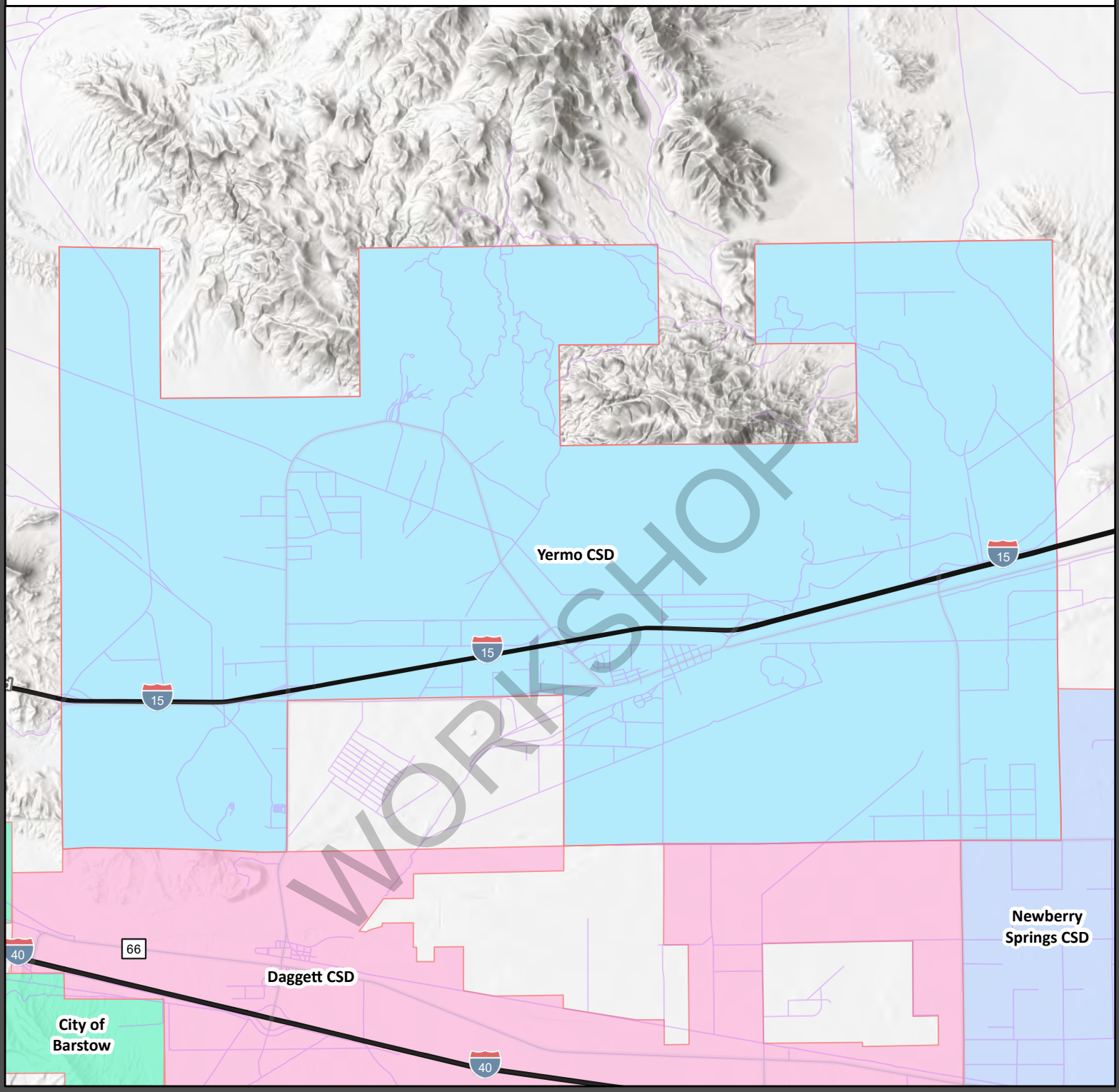
LAFCO 3202: Formation of the Wrightwood Community Services District and Dissolution of County Service Area 56 (2016)

LAFCO 3234: Service Review for the Wrightwood Community Services District (2019)

WORKSHOP

Workshop Draft

Yermo CSD



Principal Act	Government Code 61100, Division 3, Title 5, superseded by Division 3, Title 6			Year Formed	1962	Governance	Board of Directors
Area	48.83 sq. mi	Population (Esri)	1,281	Website	https://www.yermocsd.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

City of Barstow
Daggett CSD
Newberry Springs CSD
Yermo CSD

362

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

In 2009, LAFCO adopted a single sphere of influence for the Daggett CSD and Yermo CSD to include the Harvard area. Multiple LAFCO studies have recommended consolidation of the Daggett and Yermo CSDs.

This service review concludes that the Yermo Community Services District possesses adequate administrative and service capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services based on local needs and conditions, notwithstanding the challenge of limited resources typical of small, remote special districts.

However, the Yermo CSD has initiated an application to LAFCO to divest its fire protection and emergency medical functions and allow for the San Bernardino County Fire Protection District ("County Fire") to annex over Yermo and assume responsibility for the services. If approved by LAFCO, Yermo CSD will have less property tax revenue to operate and manage a self-sustaining park and recreation program.

For this service review, Yermo Community Services District was unable to provide financial statements for years 2023 and 2024. LAFCO staff recommends that the Commission continue to monitor Yermo Community Services District until it provides said audits as well as for 2025.

2. Overview and Brief History

The following is taken from the County's Community Action Plan for Yermo:

> Yermo's name is derived from the Spanish word for "wilderness". The community began as a mining town and later served as a rest stop for travelers between Southern California and Las Vegas. Notably, first Del Taco opened in Yermo in 1964. When the Interstate 15 highway opened in 1968, Yermo was immediately bypassed by traffic and many local businesses in Yermo began to close. Today, Yermo is known as the "Gateway to the Calicos", serving as the primary entry point for tourists entering the historic Calico Ghost Town.

A brief history of the major governmental events related to formation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1962 The voters approved the formation of the Yermo Community Services District, whereby it succeeded to the Yermo Fire Protection District. The initial active service powers were fire protection, park and recreation, and streetlighting.

1976 Yermo CSD identified to LAFCO that the active functions were streetlighting, park and recreation, and fire protection.

WORKSHOP

2001 Since 1984 Daggett CSD has been providing water service within a portion of Yermo CSD territory. This expansion was prompted by the need for water service to the Silver Valley High School and Silver Valley Unified School District offices. In contemplating the construction needs of the School District, it requested that Daggett CSD provide the service because no other entity within the area could provide the level of service required. Between 1984 and 2001, Daggett CSD allowed residents along the water main In Daggett Yermo/Ghost Town Road to connect. In 2001, LAFCO approved an out-of-agency service contract authorizing Daggett CSD to provide domestic water and water for fire protection purposes within a defined service area inside Yermo CSD territory. (Service Contract #135)

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

In June 2009, LAFCO adopted a single sphere of influence for the Daggett CSD and Yermo CSD to include the Harvard area. Multiple LAFCO studies have recommended consolidation of the Daggett and Yermo CSDs. However, neither district has demonstrated interest or pursued this recommendation to date.

4. General Operations

Yermo owns and operates one community park and a community center. The community center and community park are on the same parcel on approximately 1.1 acres located on McCormick Street off Yermo Road. The community center has a gymnasium with facilities for basketball and volleyball. The community park has grass fields with grilling and playground equipment.

The CSD's service area is close to the popular Calico Ghost Town Regional Park (managed by the County), and the area is traversed by I-15 and Route 66, which creates a mix of local needs and tourist-oriented facilities.

5. Service Delivery Unique to the Agency

Yermo operates a sports park located on a four-acre portion of Silver Valley Unified School District property (9.6 acres) located next to the Yermo Elementary School. The sports park has two soccer fields and a softball field. Yermo CSD owns all the facilities that are located on the land. To facilitate the use of this land for its sports park, Yermo entered into an agreement with the School District for use of each other's property. LAFCO staff inquired into the possibility of a property exchange to secure this property. Yermo states that the intent was to enter into a use agreement in the short run and then exchange properties; however, the exchange of properties has not taken place. Pursuant to the agreement:

WORKSHOP

- Yermo has granted the School District use of its property on Bedford Drive behind the Silver Valley High School. The school uses the land to park its buses.

- In April 2026, the School District and the CSD permanently exchanged properties. Previously, the School District granted Yermo use of a portion (four acres) of its property (10 acres) on School Road located behind the Yermo Elementary School. Additionally, the School District paid all the utility costs for the park (water and electricity) and paid Yermo annually for Yermo to maintain the park. The Elementary School was also allowed use of the park during school hours.

6. Master or Strategic Plan

While the District lacks a standalone master plan, its planning and budgeting items are integrated into its budget.

A review of the County's Community Action Plan for Yermo identifies that local programs such as Yermo Days and Wasteland Weekend have brought thousands of visitors to the community for these and similar festivals and events. A new BMX and off-road park have brought outdoor recreational enthusiasts to the nearby area. Action Statements related to parks and recreation include:

- Construct and implement a community garden program.
- Engage community youth to participate and volunteer in community service and programs.
- Host local events like a themed "Yermo Days" community festival, parade and rodeo (i.e., "Wasteland Weekend") to appeal to travelers passing through.
- Construct a BMX park or off-road park.

7. Previous Service Reviews

This District's previous service reviews are available via the links located underneath the agency map on the first page of this profile section. These service reviews are as follows: first (by agency), second (special study for Daggett, Newberry, Yermo), and third (countywide fire protection and emergency medical). These service reviews identified systemic challenges to obtain efficient and effective service delivery.

In June 2009, LAFCO adopted a single sphere of influence for the Daggett CSD and Yermo CSD to include the Harvard area, and retained a separate sphere for Newberry CSD. Multiple LAFCO studies have recommended consolidation of the Daggett and Yermo CSDs. However, neither district has demonstrated interest or pursued this recommendation to date.

WORKSHOP

The Countywide Service Review for Fire Protection and Emergency Medical Response in 2020 identified that the CSD is the agency responsible for fire protection and non-transport emergency medical services within its boundary, to include Interstate 15 and critical infrastructure. Yermo CSD historically relies on a volunteer fire chief and volunteer fire fighters. LAFCO concluded that:

- The volunteer department has been a source of pride for the community, and the volunteer emergency responders should be recognized for their service.
- Considering the continual challenge of maintaining an adequate volunteer roster to meet both service demand needs and training requirements, the fire protection and emergency medical services provided by Yermo CSD meet the needs of the residents and landowners within their boundaries.
- A response to the heavily traveled interstates or critical infrastructure can mean a delayed response to residents within the CSD.
- Yermo CSD would be at-risk should the volunteer fire chief leave service.
- The Yermo CSD Board of Directors may not fully understand the responsibilities, requirements, and constraints of being responsible for fire protection and emergency services as well as a volunteer fire department.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

The parks and recreation are funded primarily from property taxes.

B. Fiscal Indicators

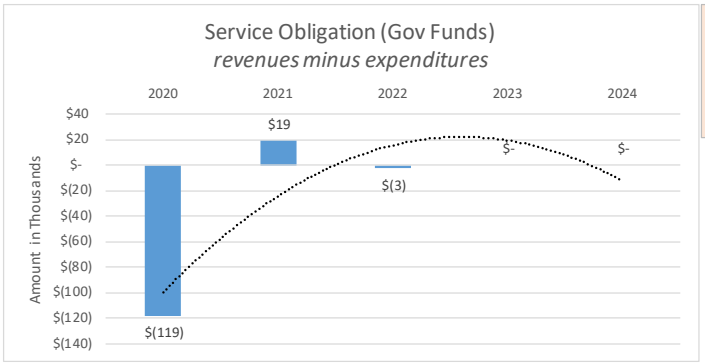
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

According to the CSD, the most recently completed audit is for 2022, completed in August 2025. The CSD states that its auditor is scheduled to begin work on July 1, 2026 for years 2023, 2024, and 2025.

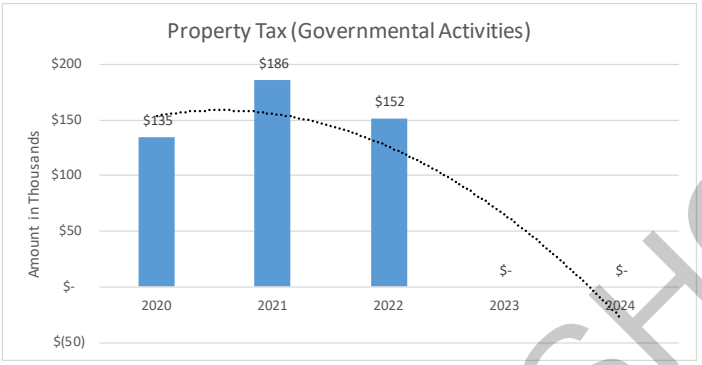
The District does not provide a pension or other post-employment benefits.

WORKSHOP

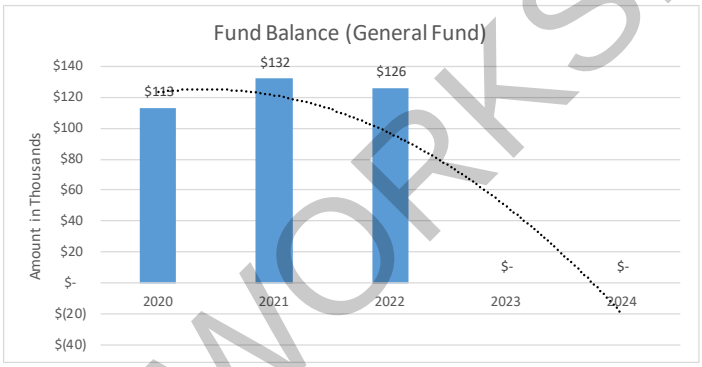
Yermo CSD: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Rev, Exp, & Changes in Fund



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Rev, Exp, & Changes in Fund



Fund balance that is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Statement of Rev, Exp, & Changes in Fund Balance

WORKSHOP

C. Capital Outlay and Grant Funding

An in-ground concrete skate park was constructed within the Norman Smith Community Park. Funding for this project came from the 2009-10 County First District Community Development Block Grant funds, totaling $168,177. According to the County board agenda item which awarded the construction contract, "This project will benefit the communities of Yermo, Newberry Springs, Daggett, Calico, Calico Lakes and the entire Silver Valley area serving a combined population of over 8,000 residents." According to the contract between the County and Yermo CSD, the CSD shall maintain and operate the skate park for public benefit for residents in Yermo and surrounding unincorporated areas at the sole expense of the CSD for a period of no less than 10 years from the completion of the project. The project was completed in 2011, so Yermo CSD was maintain this facility for the area at-large at least until 2021 and continues today.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

The CSD identifies that it is working on a new website that will be compliant.

WORKSHOP

Yermo Community Services District Website Checklist website accessed 1/12/2026 https://yermocalicocsd.com/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information? *(required for independent special districts by 1/1/2020)*	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?		X
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?		X
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?		X
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?			X
City Council schedule?			X
Budgets (past 3 years)?			X
Audits (past 3 years)?			X
List of elected officials and terms of office?		X	
List of key agency staff with contact information?			X
Meeting agendas/minutes (last six months)?			X

Sources:

County

Yermo Community Action Guide, Countywide Plan, 2019.

District

Audits

Questionnaire

Website: https://yermocommunityservicesdistrict.com/Accessed 22 February 2026.

LAFCO

Fiscal Indicators Program

LAFCO 3008 – Service Review and Sphere of Influence Update for the Yermo Community Services District (2009)

LAFCO 3176 - Special Study for Daggett, Newberry and Yermo Community Services Districts including Plan for Service and Service Review (2015)

LAFCO 3231 – Countywide Service Review for Fire Protection/Emergency Medical Services/Dispatch (2020)

WORKSHOP

PART II: Agency Profiles and Reviews
SECTION 3: Mountain Agencies

Big Bear City Community Services District

Big Bear Municipal Water District

Big Bear Valley Recreation & Park District

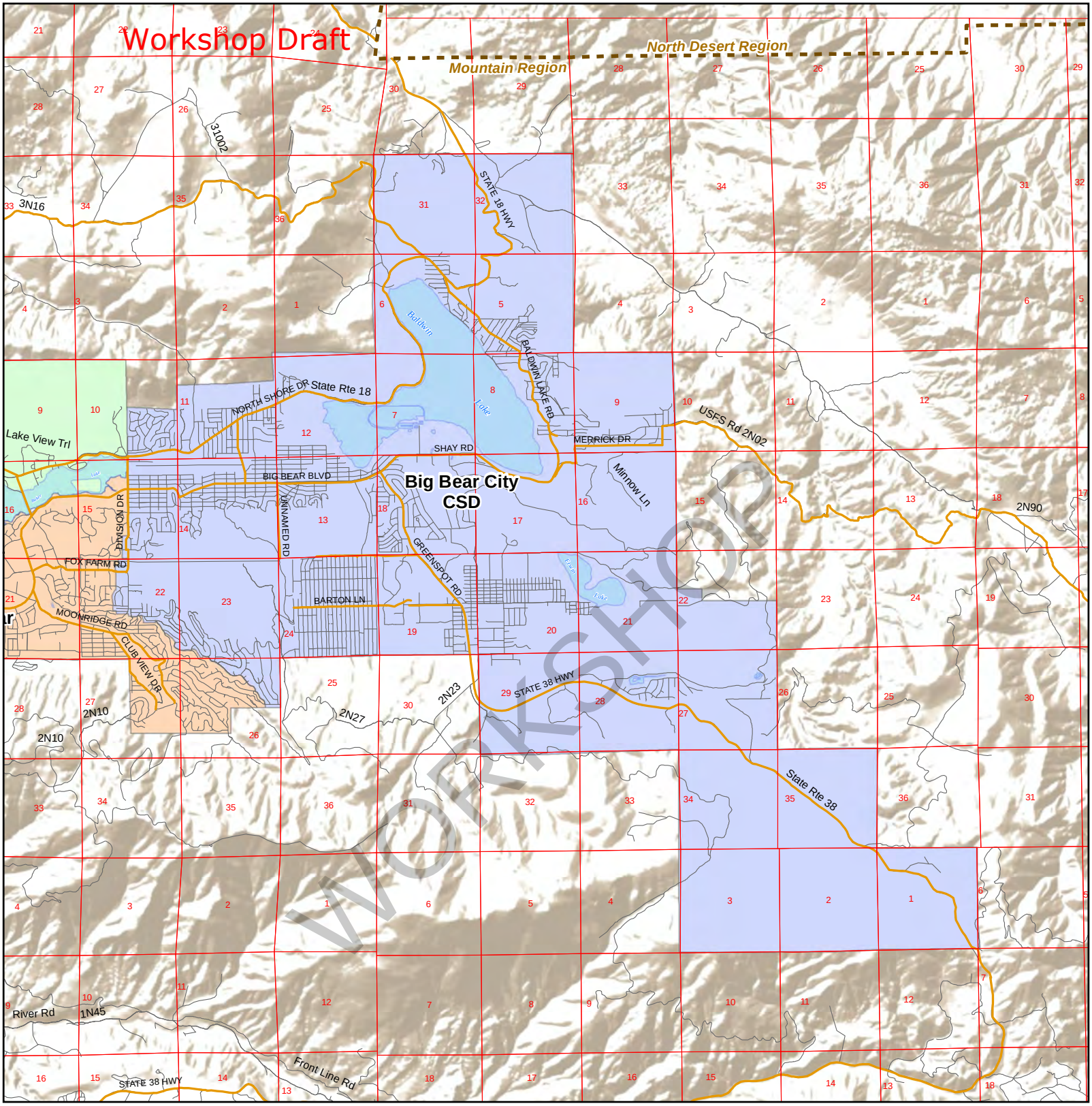
City of Big Bear Lake

County Service Area 18 (Cedarpines Park)

County Service Area 70 Zone D-1 (Lake Arrowhead)

Rim of the World Rec & Park District

WORKSHOP



Big Bear City Community Services District

0 0.75 1.5 3 Miles

N

*In instances of overlapping agencies, the boundary of the underlying agency is reduced.

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

LAFCO

Workshop Draft

- Big Bear City Community Services District
- City of Big Bear Lake
- County Service Area 53B
- Regions

371

Date Created: 3/5/2018

1. LAFCO Conclusion and Recommendation

Although LAFCO authorizes the Big Bear City Community Services District the function of parks and recreation, the CSD provides "passive recreational pursuits" on lands appurtenant to its facilities. Therefore, LAFCO conducted a partial service review for the CSD.

This service review does not have any recommendations for Commission action related to the Big Bear City Community Services District.

2. Overview and Brief History

Big Bear Lake was inhabited by the indigenous Serrano people for over 2,000 years before it was explored by European settlers. Once populated by only the indigenous and the grizzly bears, from which the area received its name, Bear Valley grew rapidly during the Southern California Gold Rush from 1860 to 1912. In 1860, the discovery of gold in the area generated a flurry of mining activity, which created a demand for timber, logging, and sawmills. As mining declined, cattle ranching flourished from approximately 1880 until the 1940s. Peak mountain cattle ranching lasted from about 1880 until the 1940s, concentrated primarily in the Bear Valley area. The Southern Pacific Railroad arrived in southern California in 1876 and the area began to grow rapidly. People looked to the mountains for additional water resources for their new agricultural communities. In 1883, Frank E. Brown organized the Bear Valley Land and Water Company, purchased land and in 1884, built the first dam in the area. The new mountain lake created by the 1884 dam began to attract recreational interests. In 1911, the present day multiple-arch dam, which tripled the capacity of the lake, was constructed.

By 1915, the "101 Mile Rim of the World" highway was completed, and with the development of capable automobiles, the number of resorts in the area continually increased. By the 1920s the area transitioned into a resort-oriented economy where recreation replaced ranching and mining as the predominant economic stimulus. In 1934, the Big Bear Sports District was formed to develop winter sports and the first ski lift (known as Lynn Lift) was constructed in 1949. By 1952, three additional ski areas were developed in Big Bear: Rebel Ridge, Goldmine and Snow Summit. Two ski areas remain in operation today, Bear Mountain and Snow Summit. Hollywood soon discovered Big Bear, and several movies, particularly westerns, have been filmed in the region.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1934 The County formed the Big Bear Valley Recreation and Park District as a dependent, or board-governed, district.

1966 The CSD formed when the voters approved the formation of the Big Bear City Community Services District and the dissolution of the Big Bear City Fire

WORKSHOP

Protection District, Big Bear City Lighting District, and the Big Bear City Sanitary District (LAFCO 348). The CSD is an independent special district with a five-member board of directors. The District's service area includes the unincorporated communities of Big Bear City, Sugarloaf, Moonridge, Lake Williams Baldwin Lake and Erwin Lake. In 2020, the CSD had an estimated population of 12,503 residents and encompasses approximately 21.2 square miles. Currently, the CSD is authorized to provide the functions of water, sewer, streetlighting, fire protection, solid waste and park and recreation services.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The CSD does not actively operate parks or recreational activities within its boundaries. Primary services for the area are provided by the Big Bear Valley Parks and Recreation District, a dependent special district governed and operated by the County Board of Supervisors. The Park District's facilities include a 2.5-acre zoo, seven parks, three ball fields, a swim beach, and various community buildings.

The CSD owns Erwin Lake Park and since 1986 has leased the 1.25-acre area to the Park District which operates and maintains the facility. The lease expires in March 2026, and in November 2025 the County approved Amendment No. 4 to the lease through March 2031 for $1 per year.

The Bear Valley Recreation and Park District had plans to construct a 5.48-acre park, called Paradise Park, located at the east end of the valley on land owned by the CSD. According to the CSD, Paradise Park was never realized and there are no plans for the site.

5. Service Delivery Unique to the Agency

The CSD retains park powers to maintain three parcels designated for "passive recreational pursuits":

A. Xeriscape Demonstration Garden: The garden contains plants that are drought tolerant and recommended for landscaping in the Bear Valley. The garden contains a walking path and picnic bench.

B. Botts-Barnes-Core Big Bear City Community Park: The CSD owns a parcel immediately adjacent to the CSD fire station. This passive park area was originally an Eagle Scout Project and is now used for community events.

WORKSHOP

C. Conservation Areas: This property contains ten acres originally set aside as a wildlife habitat reserve to protect the Checkerbloom, an endangered plant species. This land was set aside as a mitigation declaration and will remain open space in perpetuity.

Another conservation area has been preserved through a mitigation declaration to protect vital open space and support the habitat of the protected Three-Spined Unarmored Stickleback. The site remains undeveloped to ensure the long-term survival of this sensitive aquatic species and to maintain ecological integrity.

6. Master or Strategic Plan

The CSD has not completed a master plan or strategic plan for park and recreation services. The CSD does not have a park fee collection program (e.g., Quimby Act fees) that is used to acquire additional parkland. According to the CSD, there are no plans to expand services in the foreseeable future.

7. Previous Service Reviews

The CSD's first service review (by agency), second (countywide water), third (countywide wastewater), and fourth (countywide fire and emergency response) are available via the links located underneath the agency map on the first page of this profile.

The first service review identified that a duplication of park and recreation services exists since the Park District overlays the entirety of the CSD boundary, and noted that this could be addressed through either:

- A detachment of the CSD area from the Park District's boundaries, making the CSD the sole responsible park and recreation provider within its boundaries, or
- For the Park District to succeed to any of the CSD's park and recreation programs.

The service review also noted that CSD representatives, at that time, identified the desire to maintain park powers due to questions about the Park District's ability to develop Paradise Park and questions of ongoing finances for operation and maintenance once built. Further, the review also noted that should the Park District be unable to develop the park, the CSD was committed to develop the facility. The CSD now has no plans to develop the Paradise Park property for park purposes.

8. Financial Ability to Provide Services

A. Overview

Currently, the CSD does not actively operate any parks or provide any recreational activities for the residents within its boundaries.

WORKSHOP

B. Capital Outlay

Currently, the CSD does not actively operate any parks or provide any recreational activities for the residents within its boundaries.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

WORKSHOP

Big Bear City Community Services District Website Checklist website accessed 1/26/2026 https://www.bbccsd.org/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information? *(required for independent special districts by 1/1/2020)*	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?		X
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?		X

The following criteria are recommended for agency websites by a number of governance associations and organizations.		
	Yes	***No***
Description of services?	X	
Service area map?	X	
City Council schedule?	X	
Budgets (past 3 years)?	X	
Audits (past 3 years)?	X	
List of elected officials and terms of office?		X
List of key agency staff with contact information?	X	
Meeting agendas/minutes (last six months)?	X	
Notes:		

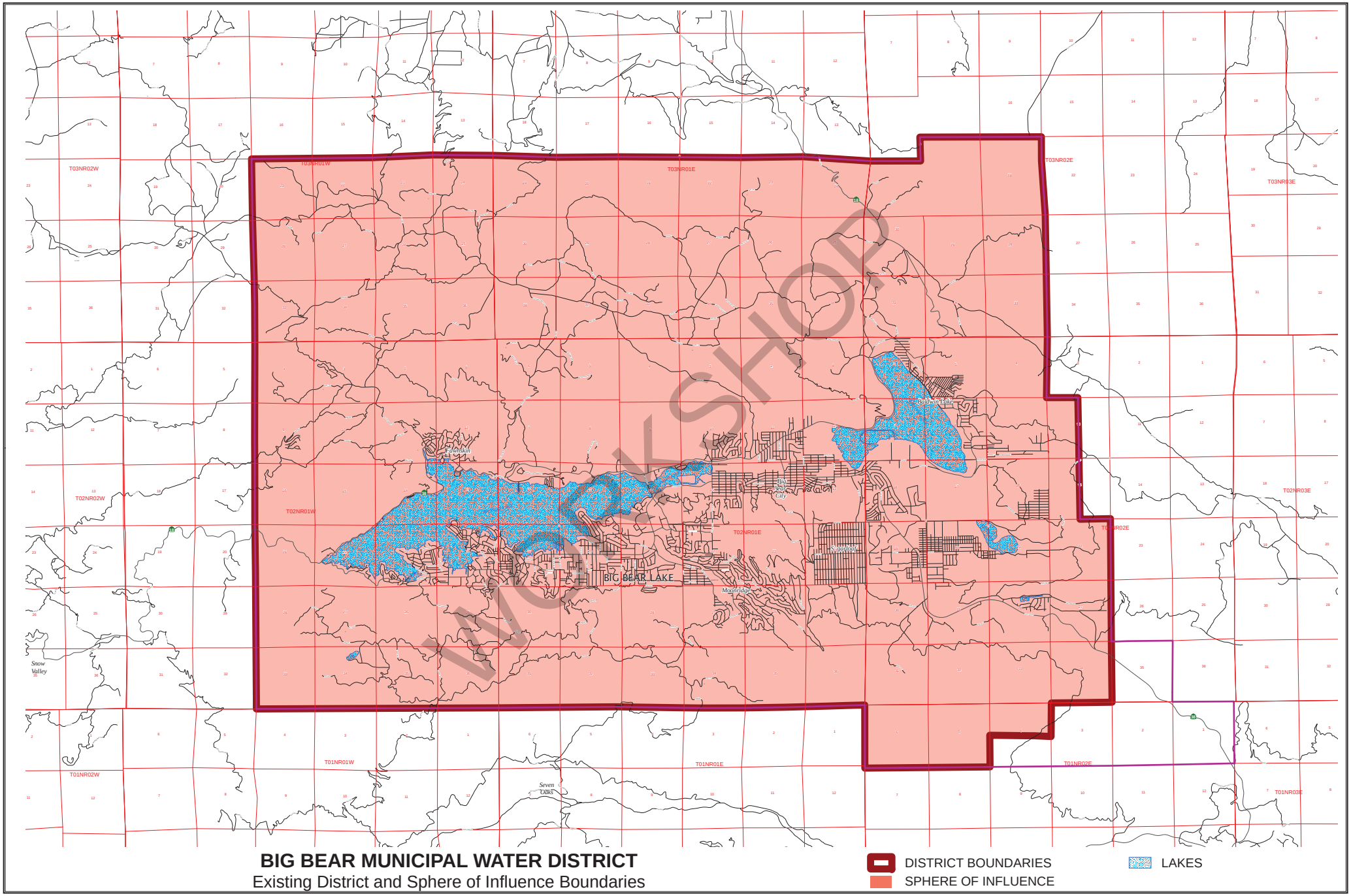
WORKSHOP

Sources:

CSD
Budgets
Financial Statements
Questionnaire
Website. www.bbccsd.org. Accessed 29 May 2025.

LAFCO
Fiscal Indicators Program
LAFCO 3150 – Service Review and Sphere of Influence Update for the Big Bear City Community Services District (2011)
LAFCO 3187 – Countywide Service Review for Water (2017)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)
LAFCO 3231 – Countywide Service Review for Fire/ Emergency Medical Services/Dispatch (2020)

San Bernardino County
Bear Valley Community Action Guide, Draft. Countywide Plan. May 2019.



BIG BEAR MUNICIPAL WATER DISTRICT

Existing District and Sphere of Influence Boundaries

DISTRICT BOUNDARIES

SPHERE OF INFLUENCE

LAKES

1. LAFCO Conclusion and Recommendation

Although LAFCO authorizes the Big Bear Municipal Water District the function of parks and recreation, the District provides limited services both related and not related to its primary facilities. Therefore, LAFCO conducted a partial service review for the District.

This service review concludes that the Big Bear Municipal Water District possesses adequate administrative, service, and financial capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review concludes that there is an overlap of local park and recreation service providers in Big Bear Valley. However, due to the unique recreational needs of the lake, special legislation (Water Code Section 71661) authorizes the District to operate public recreational facilities that are not attached to a water reservoir, provided such proposals are approved by voters.

This service review does not have any specific recommendations for Commission action related to the Big Bear Municipal Water District.

2. Overview and Brief History

Big Bear Lake was inhabited by the indigenous Serrano people for over 2,000 years before it was explored by European settlers. Once populated by only the indigenous and the grizzly bears, from which the area received its name, Bear Valley grew rapidly during the Southern California Gold Rush from 1860 to 1912. In 1860, the discovery of gold in the area generated a flurry of mining activity, which created a demand for timber, logging, and sawmills. As mining declined, cattle ranching flourished from approximately 1880 until the 1940s. Peak mountain cattle ranching lasted from about 1880 until the 1940s, concentrated primarily in the Bear Valley area. The Southern Pacific Railroad arrived in southern California in 1876 and the area began to grow rapidly. People looked to the mountains for additional water resources for their new agricultural communities. In 1883, Frank E. Brown organized the Bear Valley Land and Water Company, purchased land and in 1884, built the first dam in the area. The new mountain lake created by the 1884 dam began to attract recreational interests. In 1911, the present day multiple-arch dam, which tripled the capacity of the lake, was constructed.

By 1915, the "101 Mile Rim of the World" highway was completed, and with the development of capable automobiles, the number of resorts in the area continually increased. By the 1920s the area transitioned into a resort-oriented economy where recreation replaced ranching and mining as the predominant economic stimulus. In 1934, the Big Bear Sports District was formed to develop winter sports and the first ski lift (known as Lynn Lift) was constructed in 1949. By 1952, three additional ski areas were developed in Big Bear: Rebel Ridge, Goldmine and Snow Summit. Two ski areas remain in operation

WORKSHOP

today, Bear Mountain and Snow Summit. Hollywood soon discovered Big Bear, and several movies, particularly westerns, have been filmed in the region.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1964 The County Board of Supervisors and the electorate approved the formation of the Big Bear Municipal Water District for the purpose of attempting to stabilize the level of Big Bear Lake, owned by Bear Valley Mutual Water Company.

1975 The Big Bear Pest Abatement District transferred its responsibility for weed abatement a major portion of its property tax revenue to the Municipal Water District, which had been performing the service for the lake.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The District administers permits for commercial marina operations, public and private boat docks, public launch ramps, and boating on Big Bear Lake. Additionally, the District manages the wildlife habitat in Stanfield Marsh for wildlife viewing and fishing. Two public launch ramps include park amenities such as restrooms, picnic tables, and fishing docks.

5. Service Delivery Unique to the Agency

While Municipal Water District Law generally restricts recreational facilities to those related to district facilities, the Municipal Water District does not provide traditional retail or wholesale water services. Due to the unique recreational needs of the lake, special legislation (Water Code Section 71661) authorizes the Municipal Water District to operate public recreational facilities that are not attached to a water reservoir, provided such proposals are approved by voters.

6. Master or Strategic Plan

There is no need for the Municipal Water District to have a master or strategic plan for park and recreation.

7. Previous Service Reviews

LAFCO completed a service review for the Municipal Water District in 2011 (LAFCO 3129) and was included in the *Countywide Service Review for Water* in 2018. No specific issues

WORKSHOP

regarding governance or park and recreation facilities were identified at that time. The reviews are accessible via the link underneath the agency map on the first page of this profile section.

8. Financial Ability to Provide Services

A. Overview

Two-thirds of the Municipal Water District's revenue is derived from its share of the one percent property tax levy. The remainder comes from boat permit, dock licenses, marina compensation, and water sales for snow making. Its budget allocation is as follows:

- **In-Lieu Water Purchases**: Approximately one-third of the budget is used to purchase State Project Water to reduce water releases from Big Bear Lake.
- **Lake Improvement**: Another third supports direct lake programs, including dam maintenance, water quality protection, and public education.
- **Operations**: The remaining third covers management, administration, and debt service.

B. Capital Outlay

Notable projects in the past 15 years include:

- **Carol Morrison East Public Launch**: Construction of a new office, ramp replacement, vessel decontamination station, and video surveillance.
- **Infrastructure Upgrades**: Replacement of asphalt parking lots and installation of new underground water and electrical lines.

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9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these

criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

Big Bear Municipal Water District Website Checklist website accessed 2/5/2026 https://www.bbmwd.com/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information? *(required for independent special districts by 1/1/2020)*	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?			X
Audits (past 3 years)?			X
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

WORKSHOP

Sources:

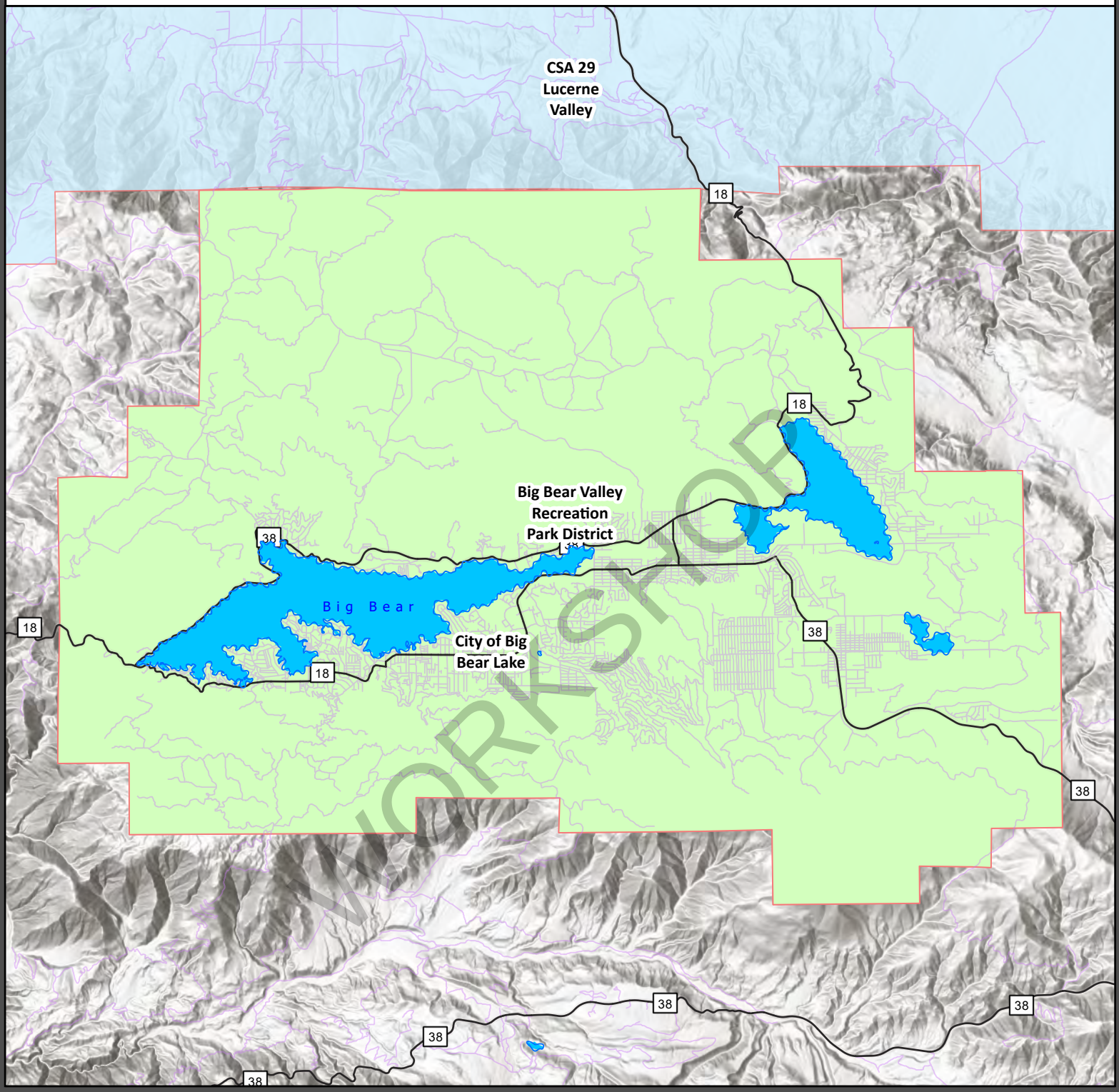
District
Budgets
Financial Statements
Website. https://www.bbmwd.com/. Accessed 29 May 2025.

LAFCO
Fiscal Indicators Program
LAFCO 3150 – Service Review and Sphere of Influence Update for the Big Bear City Community Services District (2011)

San Bernardino County
Bear Valley Community Action Guide, Draft. Countywide Plan. May 2019.

Workshop Draft

Big Bear Valley Recreation Park District



Principal Act	Public Resources Code 5400 and 5780, Chapter 4, Division 5, Public Resources Code 5431		Year Formed	1934	Governance	Board of Directors
Area	105.8 sq. mi	Population (Esri)	17,934	Website	https://www.bbvparks.com	

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

Big Bear Valley Recreation Park District
City of Big Bear Lake
CSA 29 Lucerne Valley
Lakes

382

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the Big Bear Valley Recreation and Park District possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review concludes that whereas there is an overlap of local park and recreation service providers in the Big Bear Valley, removal of parks and recreation from the City of Big Bear Lake and Big Bear Municipal Water District would not result in significant efficiencies.

This service review does not have any specific recommendations for Commission action related to the Big Bear Valley Recreation and Park District.

2. Overview and Brief History

Big Bear Lake was inhabited by the indigenous Serrano people for over 2,000 years before it was explored by European settlers. Once populated by only the indigenous and the grizzly bears, from which the area received its name, Bear Valley grew rapidly during the Southern California Gold Rush from 1860 to 1912. In 1860, the discovery of gold in the area generated a flurry of mining activity, which created a demand for timber, logging, and sawmills. As mining declined, cattle ranching flourished from approximately 1880 until the 1940s. Peak mountain cattle ranching lasted from about 1880 until the 1940s, concentrated primarily in the Bear Valley area. The Southern Pacific Railroad arrived in southern California in 1876 and the area began to grow rapidly. People looked to the mountains for additional water resources for their new agricultural communities. In 1883, Frank E. Brown organized the Bear Valley Land and Water Company, purchased land and in 1884, built the first dam in the area. The new mountain lake created by the 1884 dam began to attract recreational interests. In 1911, the present day multiple-arch dam, which tripled the capacity of the lake, was constructed.

By 1915, the "101 Mile Rim of the World" highway was completed, and with the development of capable automobiles, the number of resorts in the area continually increased. By the 1920s the area transitioned into a resort-oriented economy where recreation replaced ranching and mining as the predominant economic stimulus. In 1934, the Big Bear Sports District was formed to develop winter sports and the first ski lift (known as Lynn Lift) was constructed in 1949. By 1952, three additional ski areas were developed in Big Bear: Rebel Ridge, Goldmine and Snow Summit. Two ski areas remain in operation today, Bear Mountain and Snow Summit. Hollywood soon discovered Big Bear, and several movies, particularly westerns, have been filmed in the region.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

WORKSHOP

1934 The County formed the Big Bear Valley Recreation and Park District as a dependent, or board-governed, district.

1959 The Big Bear Alpine Zoo (formally Moonridge Animal Park) opened in 1959 after a wildfire in the San Bernardino National Forest displacing local wildlife.

1980 The City of Big Bear Lake incorporated; it currently operates three parks and a system of trails within its boundaries.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The Big Bear Valley Recreation and Park District is a dependent special district of San Bernardino County that serves as the primary provider of recreational facilities and programs for the entire Big Bear Valley.

The Park District is governed by the County Board of Supervisors and administered by the Special Districts Division of the County's Public Works Department; it is within the political boundaries of the Third Supervisorial District.

Major Parks and Specialty Facilities
The District manages several expansive parks with specialized amenities for sports, water access, and community gatherings:

Park Name	Key Amenities	Location
Meadow Park	16.25 acre facility, pickleball courts tennis courts, volleyball court, 2 lighted ball fields, play lot, group picnic pavilion, group picnic grove, restrooms.	Big Bear Lake
Swim Beach	A seasonal (Memorial Day–Labor Day) white sand beach with lifeguards, water slides, and volleyball.	Big Bear Lake
Sugarloaf Park	6 acre facility, Ball park, Skate Park, Skate/BMX, basketball court, play lot, group picnic pavilion, restrooms	Sugarloaf
Ranch Park	13-acre site with a pool, cabins, and soccer fields; often used for camps and retreats.	Big Bear City
Dana Point	6 acre facility, restrooms, picnic facilities, lake access	Fawnskin

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Park Name	Key Amenities	Location
Ski Beach	2 acre facility, play lot, lake access, fishing pier, restrooms	Big Bear Lake
Erwin Lake Park	1.25 acre facility, play lot, volleyball court, walking path, group picnic pavilion, portable restrooms.	Erwin Lake
Miller Park	1.1 acre park, play ground, basketball court, tennis court, picnic facilities, outdoors had portable restrooms. Big Bear's original school house.	Fawnskin
Senior Center	Knitting, Cards and games, Bingo, Senior Nutrition Program	Big Bear Lake

WORKSHOP

5. Service Delivery Unique to the Agency

A. Big Bear Alpine Zoo: The District's most unique asset is the Big Bear Alpine Zoo (formerly Moonridge Animal Park). It is one of only two alpine zoos in the United States. It functions primarily as a rehabilitation and release facility for injured, orphaned, and imprinted wild animals. Animals that cannot be released (due to the extent of their injuries or being "imprinted" by humans) remain at the zoo. There are grizzly bears, black bears, cougars, wolves, and eagles.

B. Specialized Parks: The District operates a dedicated dog park ("Bark Park") in Big Bear Lake and a BMX park in Sugarloaf.

C. Shared Facilities and Programs: The District has the following MOUs for shared facilities and programs:

- MOU for facility use and partnering in an afterschool childcare program. The Beyond the Bell program represents a combined effort on the part of the Bear Valley Unified School District, Soroptimist International of Big Bear Valley, and the Big Bear Valley Recreation and Park District, which is aimed at providing safe, quality, affordable care to school aged valley residents. The program is available at Baldwin Lane Elementary School and includes afterschool care for children in grades kindergarten through six.
- Big Bear City CSD Lease agreement to house Erwin Park on hatchery
- MOU with Big Bear Senior Citizens for facility use
- MOU with the Friends of the Big Bear Alpine Zoo
- MOU with Big Bear Community Church for space to have a skate park
- MOU with Soroptimist international to support after school childcare

6. Master or Strategic Plan

While the District lacks a standalone master plan, its planning and budgeting items are integrated into the County's broader planning documents.

7. Previous Service Reviews

The District's first service review (by agency) is available via the link located underneath the agency map on the first page of this profile. No specific issues regarding park and recreation facilities were identified at that time.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). The information below incorporates all the information and sources identified above.

A. Overview

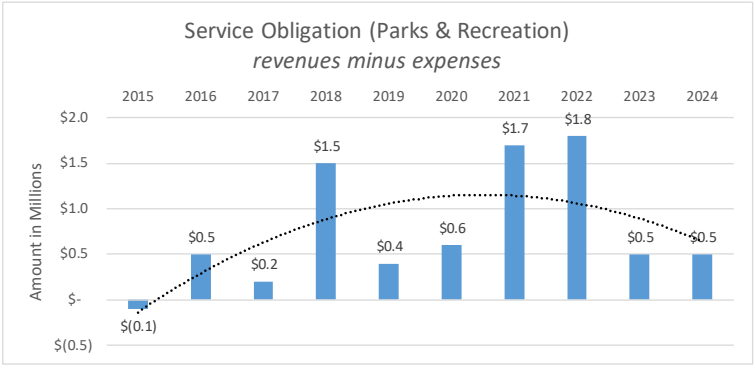
The District's management is handled through the County Public Works Department. While the Zoo is owned by the District, the County manages its budget separately. The Zoo's primary revenue comes from user fees, supplemented by an allocated share of the District's property tax receipts.

B. Fiscal Indicators

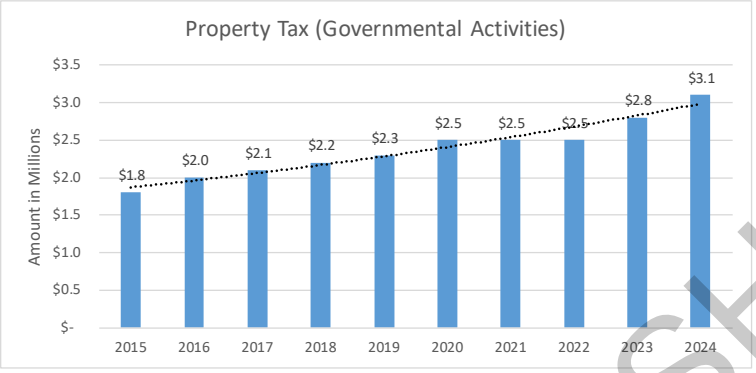
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

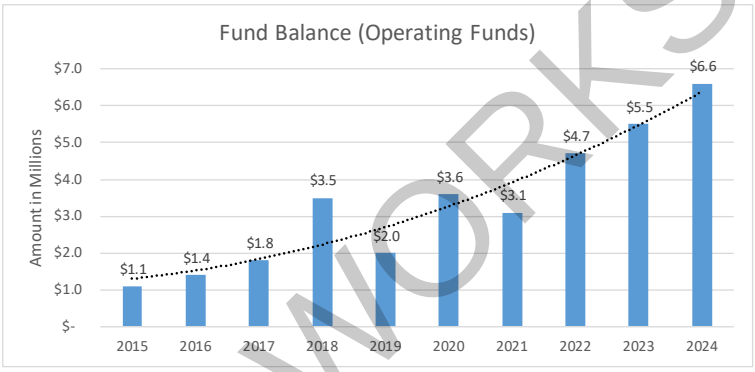
Big Bear Valley RPD: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Activities



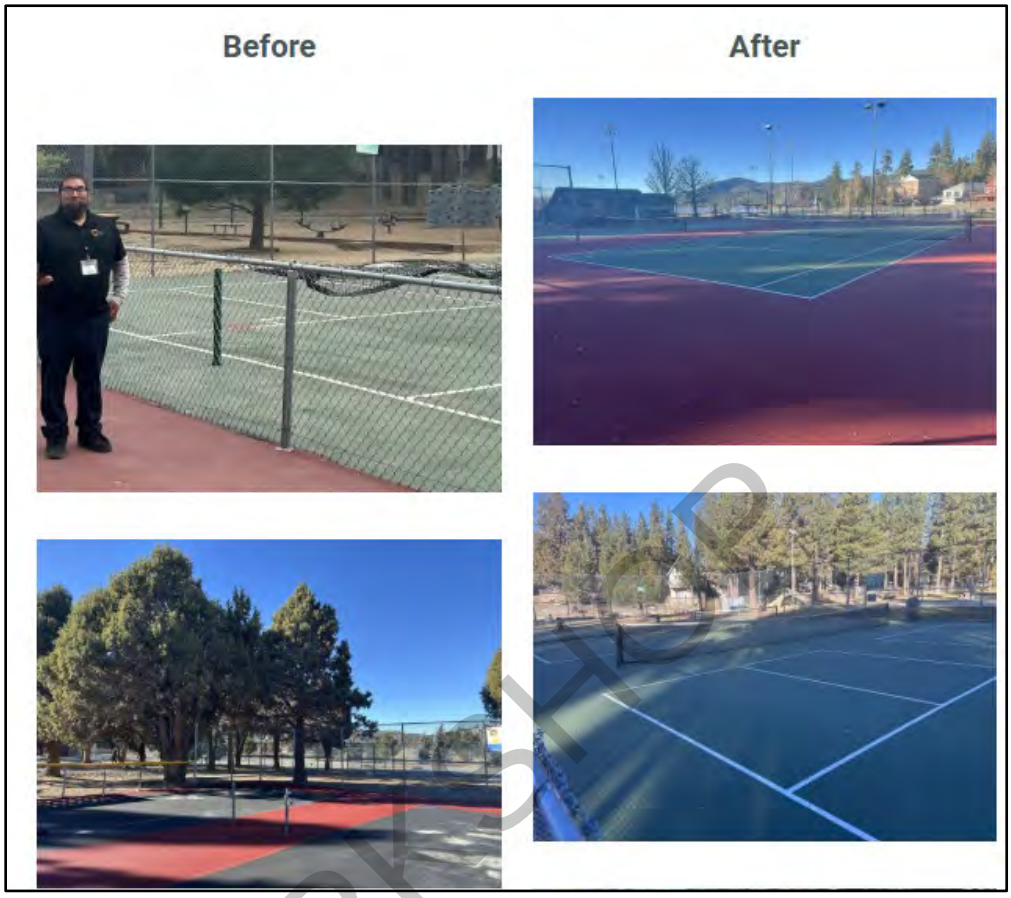
Fund balance that is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Statement of Rev, Exp & Changes in Fund Balance

WORKSHOP

C. Capital Outlay and Grant Funding

The District has focused on modernizing aging infrastructure to improve safety and playability. Recent upgrades include:

- Purchase of a new New Holland U80D Tractor Cab Skip Loader: (an all-weather workhorse) to its fleet, strengthening the District's ability to maintain parks, trails, and recreation facilities across the Valley.
- Meadows Park Pickleball Court Rehab Project: The project restored the quality of the facility, and all four courts were fully resurfaced. The new surface provides smooth and consistent playing experience and enhance safety by removing the uneven areas that developed over time.



- Big Bear Tennis Court Rehab Project: The project replaced an existing single tennis court with a more sustainable dark green concrete surface and added a new double tennis court. In addition, the former single tennis court was reconstructed as a multi-purpose facility capable of accommodating both basketball and tennis.

WORKSHOP



The 2025/26 Budget identifies the following capital improvement program projects:

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Special Districts Big Bear Valley Rec & Park District – Big Bear Valley Rec & Park District									
1	Big Bear – 2052 Erwin Ranch Rd.	3	Big Bear Multi-Purpose Courts	3161	N/A	409,589	409,589	409,589	Bid
2	Big Bear – 2052 Erwin Ranch Rd.	3	Ranch Court Clubhouse Pathway and Parking Lot Light	2580	N/A	40,000	40,000	40,000	Planned
3	Big Bear – 2052 Erwin Ranch Rd.	3	Ranch Park Basketball Court Replacement	2580	N/A	200,000	200,000	200,000	Planned
4	Big Bear – 2080 Erwin Ranch Rd.	3	Tennis Courts Rehabilitation	3161	30300164	200,000	186,344	186,344	Bid
5	Big Bear City (Erwin Lake) – 1140 Hatchery Dr.	3	Erwin Park Play Structure Replacement	2580	N/A	150,000	150,000	150,000	Planned
6	Big Bear Lake – 42801 Moonridge Rd.	3	Alpine Zoo Shade Structure Installation	2582	30300175	1,104,472	87,692	87,692	Construction
7	Fawnskin – 1178 Chickasaw Rd.	3	Miller Park Play Structure Replacement	2580	N/A	150,000	150,000	150,000	Planned

WORKSHOP

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

Big Bear Valley Recreation and Park District Website Checklist website accessed 1/12/2026 https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?			X
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

WORKSHOP

Sources:

District

Audits

Budgets

Questionnaire

Websites. https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/. Accessed 17 October 2025

LAFCO

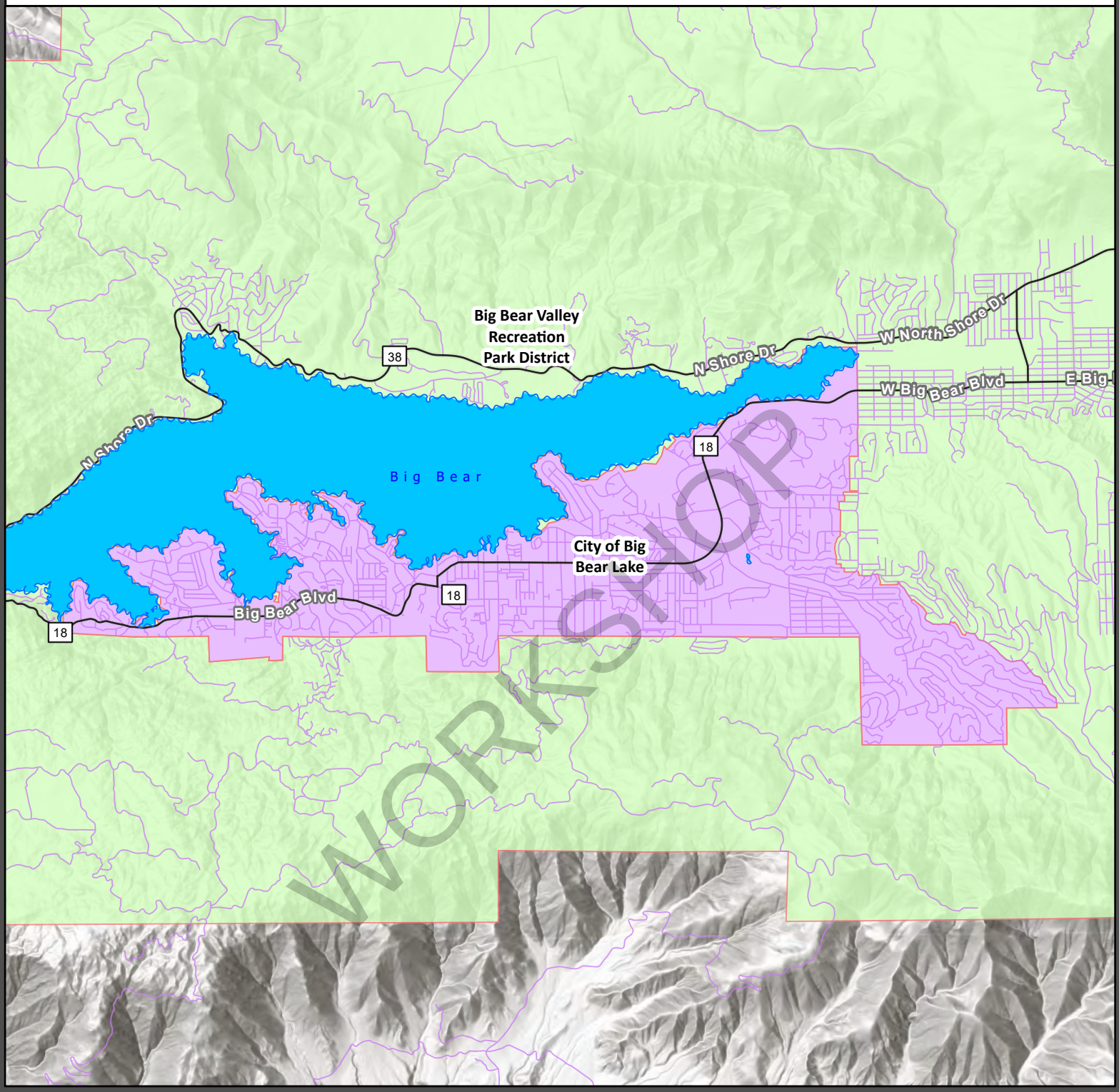
Fiscal Indicators Program

LAFCO 3109 – Service Review and Sphere of Influence Update for the Big Bear Valley Recreation and Park District (2011)

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Workshop Draft

City of Big Bear Lake



Principal Act	Government Code Title 4 - §34000			Year Formed	1980	Governance	City Council
Area	6.44 sq. mi	Population (Esri)	4,898	Website	https://www.citybigbearlake.com		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.35 0.7 1.4 2.1 2.8 Miles

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Big Bear Valley Recreation Park District

City of Big Bear Lake

Lakes

392

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Big Bear Lake possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review concludes that whereas there is an overlap of local park and recreation service providers in the City of Big Bear Lake, the City does not have a dedicated department for parks and recreation. Therefore, removal of parks and recreation from the City would not result in significant efficiencies.

This service review does not have any specific recommendations for Commission action related to the City of Big Bear Lake.

2. Overview and Brief History

Big Bear Lake was inhabited by the indigenous Serrano people for over 2,000 years before it was explored by European settlers. Once populated by only the indigenous and the grizzly bears, from which the area received its name, Bear Valley grew rapidly during the Southern California Gold Rush from 1860 to 1912. In 1860, the discovery of gold in the area generated a flurry of mining activity, which created a demand for timber, logging, and sawmills. As mining declined, cattle ranching flourished from approximately 1880 until the 1940s. Peak mountain cattle ranching lasted from about 1880 until the 1940s, concentrated primarily in the Bear Valley area. The Southern Pacific Railroad arrived in southern California in 1876 and the area began to grow rapidly. People looked to the mountains for additional water resources for their new agricultural communities. In 1883, Frank E. Brown organized the Bear Valley Land and Water Company, purchased land and in 1884, built the first dam in the area. The new mountain lake created by the 1884 dam began to attract recreational interests. In 1911, the present day multiple-arch dam, which tripled the capacity of the lake, was constructed.

By 1915, the "101 Mile Rim of the World" highway was completed, and with the development of capable automobiles, the number of resorts in the area continually increased. By the 1920s the area transitioned into a resort-oriented economy where recreation replaced ranching and mining as the predominant economic stimulus. In 1934, the Big Bear Sports District was formed to develop winter sports and the first ski lift (known as Lynn Lift) was constructed in 1949. By 1952, three additional ski areas were developed in Big Bear: Rebel Ridge, Goldmine and Snow Summit. Two ski areas remain in operation today, Bear Mountain and Snow Summit. Hollywood soon discovered Big Bear, and several movies, particularly westerns, have been filmed in the region.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

WORKSHOP

1934 The County formed the Big Bear Valley Recreation and Park District as a dependent, or board-governed, district.

1975-77 In 1975, the Commission received an application, initiated by registered voter petition, to incorporate the City of Big Bear Valley. The proposal encompassed the entire Bear Valley through a reorganization of the overlaying districts (LAFCO 1561). The Commission reviewed and the County Board of Supervisors approved the application which limited the proposed incorporation to the Big Bear Lake south shore area, described as generally the boundaries of the Big Bear Lake Fire Protection District and the Big Bear Lake Sanitation District. The Commission limited the incorporation to the south shore area due to significant protests from Big Bear City and Fawnskin. However, the incorporation measure was defeated at the 1977 election.

1980 The Commission received an application initiated by registered voter petition to incorporate the south shore of Big Bear Lake (LAFCO 2002). The Commission reiterated its position that the entire Bear Valley is a common service area and should be served by one centrally located government. Due to the failure of the previous incorporation attempt and the controversy surrounding the Commission's position for a valley-wide incorporation, the Commission held a workshop, several hearings, and a community meeting as well as staff conducting a random survey regarding a valley-wide incorporation.

Given the extensive opposition to a valley-wide incorporation, staff recommended and the Commission approved the incorporation proposal for the south shore only utilizing the boundaries of the Big Bear Lake Sanitation District as the boundaries for the new city. The Commission supported the proposal on the basis that the south shore was an identifiable community that had the economic and fiscal ability to support itself, the community should determine for itself if it wanted a locally elected government and the opposition expressed by the Fawnskin (north shore area) and Big Bear City residents appeared sufficient to defeat a valley-wide incorporation effort. The Commission's approval also included the dissolution of the Big Bear Lake Sanitation District, the Big Bear Lake Vehicle Parking District No.1 and establishment of the Big Bear Lake FPD as a subsidiary district of the city. At the November 1980 election, 54% of the electorate voted in favor of incorporation (1,152 yes, 971 no).

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

WORKSHOP

4. General Operations

The City primarily focuses on maintaining three main parks and a system of trails within its limits, while the Big Bear Valley Recreation and Park District manages broader recreation programming and larger park facilities throughout the valley.

The City does not have a parks and recreation department; instead, City Administration oversees programming and the Public Works Department maintains the facilities. The City owns, operates, and maintains three parks: Boulder Bay Park, Veteran's Park, and Rotary Park. In Boulder Bay Park, the city installed a fishing dock and launch ramp for non-motorized vessels, such as kayaks, and canoes. The City also owns approximately 30 lake access points which provide public access to Big Bear Lake. Two of these properties, the Paine Road Lake Access Project and Lot A of Tract 13966, have been improved as passive lake access points with minimal landscaping, benches and trash receptacles.

The City also operates three trails: Happy Hills Trail, Knickerbocker Trail, and Rathbun Creek Trai and has agreements and/or easements for the Knickerbocker Creek and Rathbun Creek bike trails over portions of San Bernardino County Flood Control District property.

In addition, the Big Bear Valley Recreation and Park District, which is the park and recreation service provider for the overall Bear Valley community, including the City, has several park and recreation facilities within the City itself:

1. Meadow Park (41220 Park Ave, Big Bear Lake)
2. Big Bear Alpine Zoo (43285 Moonridge Road, Big Bear Lake)
3. Big Bear Senior Center (42651 Big Bear Boulevard, Big Bear Lake)
4. Youth Center Skate Park – leased (40946 Big Bear Boulevard, Big Bear Lake)
5. Rainbow Kids Club – Child Care Program (Big Bear Elementary, 40940 Pennsylvania Avenue, Big Bear Lake)

WORKSHOP

5. Service Delivery Unique to the Agency

The Big Bear Lake Performing Arts Center is a 400-seat theater. It develops community outreach programs and unique opportunities for individual performers, as well as for broad segments of the community through their direct involvement in community theater presentations.

6. Master or Strategic Plan

The City has three main documents (1) the General Plan Open Space, Parks, and Recreation Element (August 1999); (2) the Big Bear Valley Pedestrian, Bicycle and Equestrian Master Plan (February 2014); and (3) the City of Big Bear Lake Rathbun Corridor Sustainability Plan (May 2017). The General Plan Open Space, Parks, and Recreation Element Policy OPR 1.7 establishes a service level of 3 acres of parkland per 1,000 persons/population.

7. Previous Service Reviews

The City's first service review (by agency), second (countywide water), third (countywide wastewater), and fourth (countywide fire and emergency response) are available via the links located underneath the agency map on the first page of this profile.

The first service review identified that a duplication of park and recreation services exists since the Park District overlays the entirety of the City boundary, and noted that this could be addressed through either:

- A detachment of the City area from the Park District's boundaries, making the City the sole responsible park and recreation provider within its boundaries, or
- For the Park District to succeed to any of the City's park and recreation programs.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). The information below incorporates all the information and sources identified above.

A. Overview

Big Bear Lake is unique because its revenue structure is dominated by taxes generated by tourism and short-term visitors, rather than just residents. These three sources typically account for over 70% of the General Fund operating revenue.

The General Fund is primarily spent on essential services and the operational costs of maintaining the unique infrastructure demands of a mountain resort town. The largest expenditure from the General Fund is the contract with the San Bernardino County Sheriff's Department, costing approximately $6.2 million for FY 2024/25.

A review of the recent audits shows that the net position of governmental-type activities steadily increases due to continued growth in transient occupancy taxes ("TOT") as visitor volume remains high post-pandemic, increase in property taxes due to rising property sales, and investment in capital projects and infrastructure enhancements. The most recent budget tempers the revenue increase by stating that TOT may return to pre-pandemic levels.

B. Transient Occupancy Tax

In 2008, voters approved a 2% increase in the TOT rate, Measure Y. Voters also approved an advisory measure, Measure YY, recommending that the increased tax by

WORKSHOP

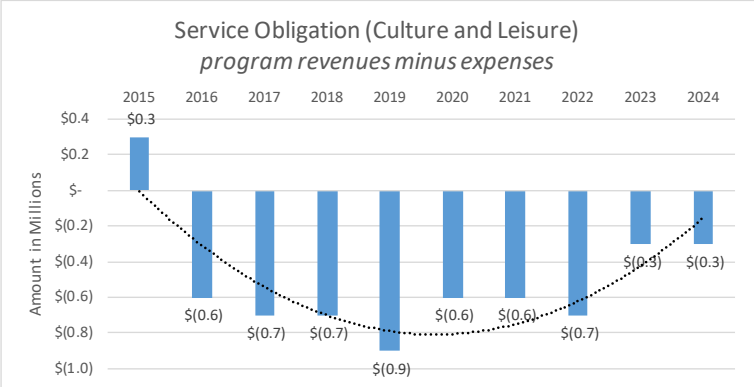
placed in a separate fund for capital and infrastructure enhancements. In 2022, voters passed Measure O increasing the TOT.

C. Fiscal Indicators

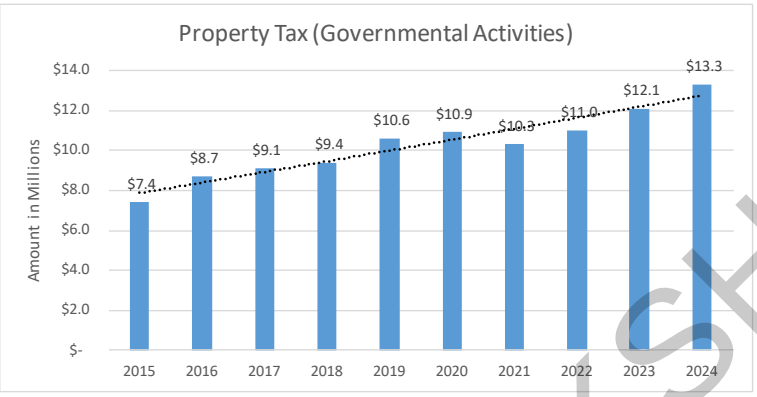
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

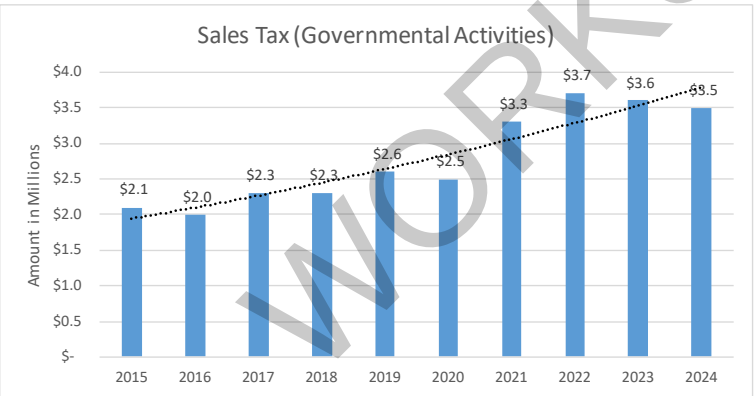
City of Big Bear Lake: Funding the Service



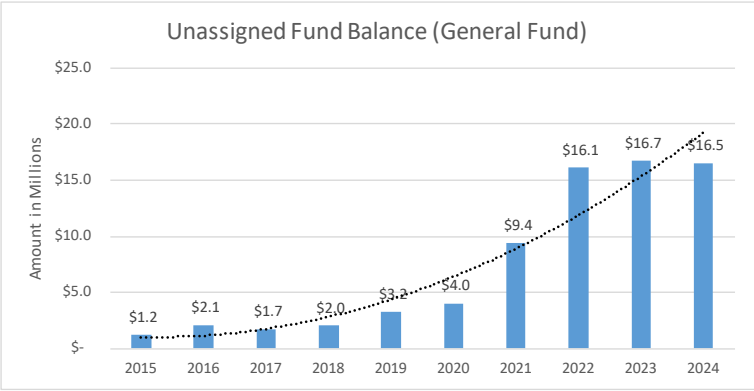
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Activities



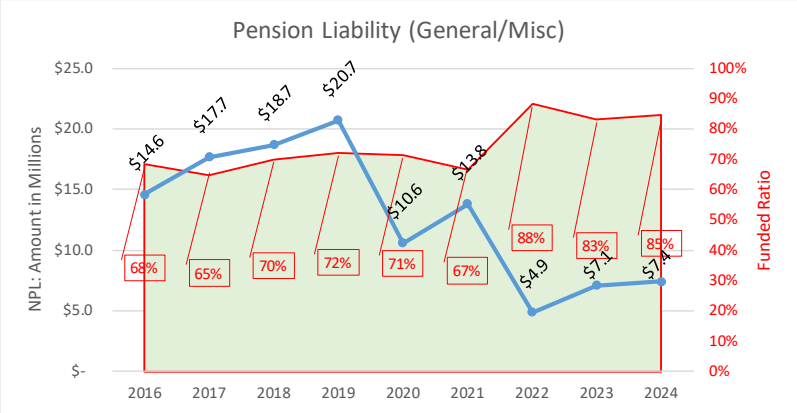
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities

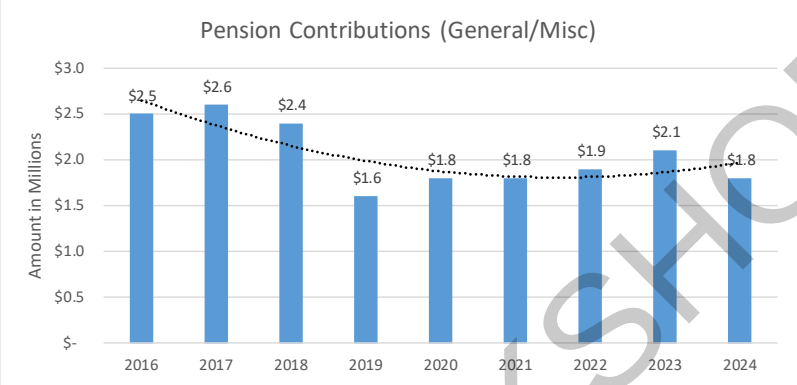


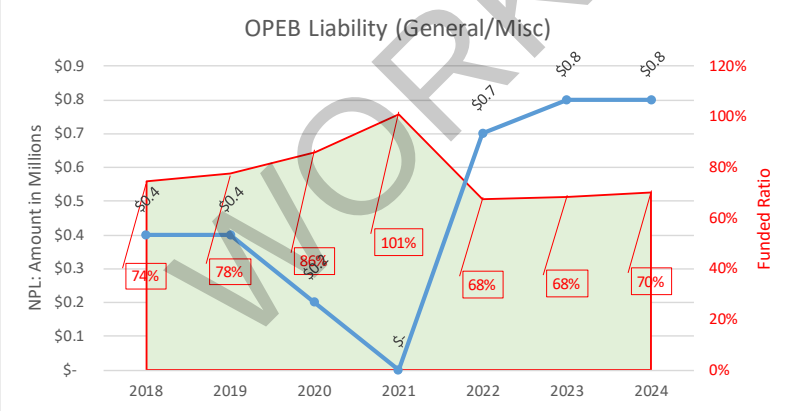
Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

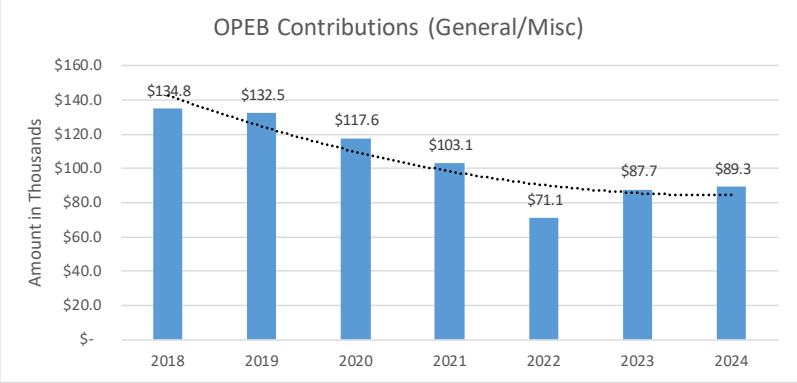
WORKSHOP

City of Big Bear Lake: Pension and Other Post-Employment Benefits









Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules

WORKSHOP

The City exhibits a very strong and rapidly improving financial position, characterized by robust revenue growth and an exceptional accumulation of liquid reserves.

Service Funding and Revenue Trends
Park and recreation services are classified as general government services, like police and fire protection, and depend mainly on tax revenues rather than user fees. The park and recreation "service obligation", representing the net cost to the general fund, is low, totaling only $284,379 in 2024. Over the last decade, this figure has remained relatively stable. Supporting these operations is a general tax base that has seen substantial growth:

- **Property Taxes**: Revenues have nearly doubled over the last ten years, rising from $7.4 million in 2015 to over $13.3 million in 2024.
- **Sales Taxes**: Growth in sales tax has also been healthy, increasing from $2.1 million in 2015 to $3.5 million in 2024, following a peak of $3.7 million in 2022.

Reserves and Liquidity
The most prominent feature of the City's finances is the exponential growth of its unassigned fund balance. This primary reserve grew from $1.2 million in 2015 to a peak of $16.7 million in 2023, settling at $16.5 million in 2024. The most dramatic increase occurred between 2020 and 2022, when the balance quadrupled from $4 million to over $16.1 million. This reserve level now represents nearly 58 times the annual net cost of services, providing the City with an extraordinary fiscal safety net.

Long-Term Liabilities
The City has made significant progress in reducing its long-term retirement pressures:

- **Pension Liability**: The Net Pension Liability (NPL) reached a peak of $20.7 million in 2019 but has since been significantly reduced to $7.4 million in 2024.
- **Funding Status**: The pension funding ratio has improved from approximately 68% in 2016 to 84.5% in 2024.
- **Other Obligations**: Secondary liabilities, likely related to other post-employment benefits, remain manageable at approximately $752,131 with a funding ratio of 70.2%.

Overall, Big Bear Lake's financial trajectory is one of increasing strength, combining a growing tax base with a dominant reserve position and a successfully deleveraging pension profile.

D. Capital Outlay and Grant Funding

The 2025/26 Budget includes a Five-Year Capital Replacement/Improvement Plan. The approved projects are shown below.

WORKSHOP

1. Construction of a new restroom facility to support Rathbun Creek Trail users. The Trail is part of the Big Bear Valley Pedestrian Bicycle Equestrian Master Plan (June 2013) and ultimately connects the lake to the U.S. Forest trail system. Currently, there are no public restrooms along the trail. Project cost is $660,000.

2. Construction of Segment 2 of Rathbun Creek Trail. This is a high priority trail and will connect distinct segments of the city. Project cost is $1,160,000.

3. Construction of Segment 4 of Rathbun Creek Trail. This is a high priority trail and will connect distinct segments of the city. Project cost is $1,500,000.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

WORKSHOP

City of Big Bear Lake Website Checklist website accessed 12/17/2025 https://www.citybigbearlake.com			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?		X

The following criteria are recommended for agency websites by a number of governance associations and organizations.		
	Yes	***No***
Description of services?	X	
Service area map?		X
City Council schedule?	X	
Budgets (past 3 years)?		X
Audits (past 3 years)?	X	
List of elected officials and terms of office?	X	
List of key agency staff with contact information?	X	
Meeting agendas/minutes (last six months)?	X	
Notes:		

Sources:

City
Audits
Budgets
Questionnaire
Website. https://www.citybigbearlake.com/index.php/en/. Accessed 17 October 2025

LAFCO
Fiscal Indicators Program
LAFCO 3150 – Service Review and Sphere of Influence Update for the Big Bear City Community Services District (2011)
LAFCO 3187 – Countywide Service Review for Water (2017)
LAFCO 3190 – Countywide Service Review for Wastewater (2018)
LAFCO 3231 – Countywide Service Review for Fire/ Emergency Medical Services/Dispatch (2020)

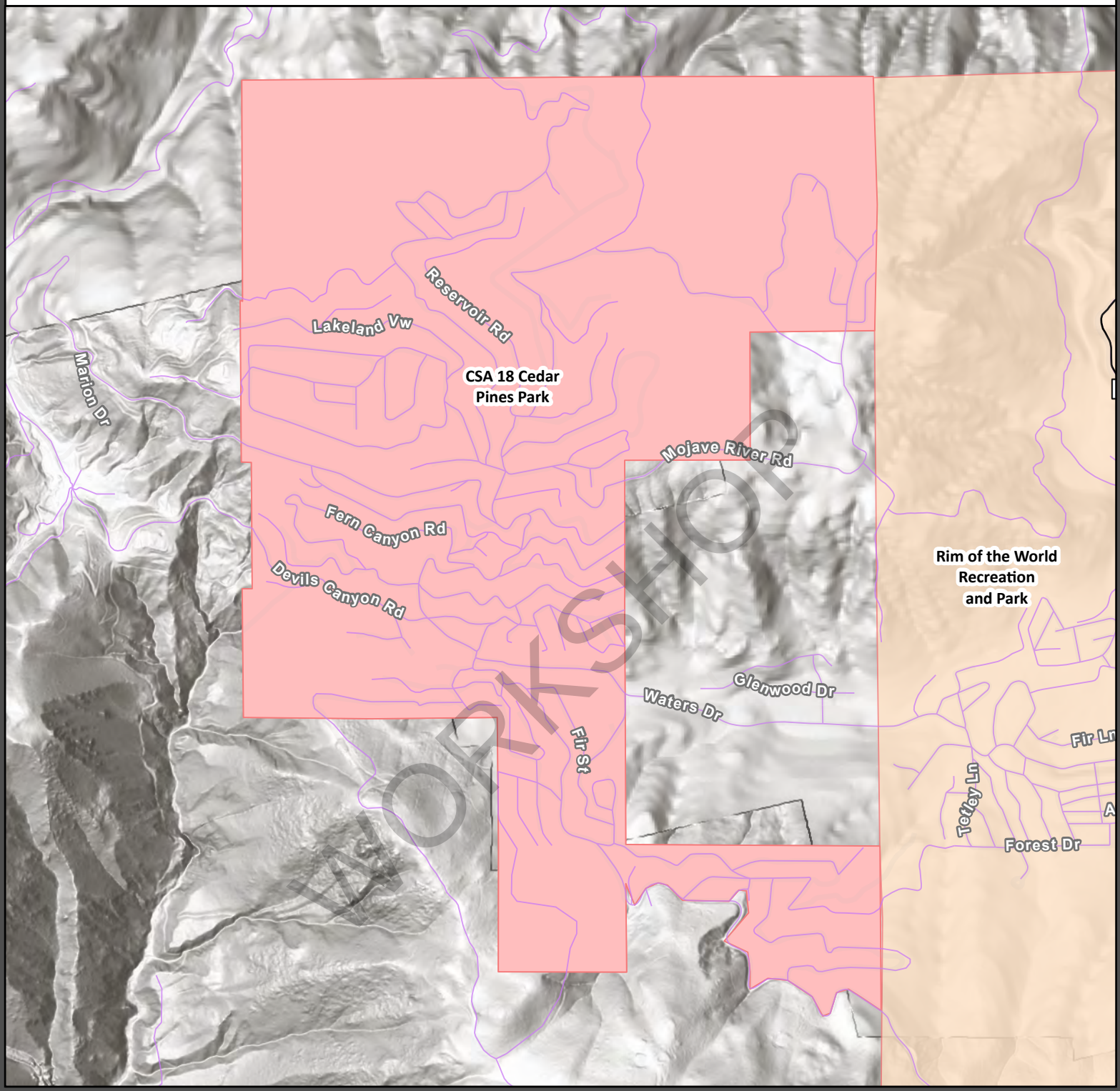
San Bernardino County
Bear Valley Community Action Guide, Draft. Countywide Plan. May 2019.

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025, https://www.parksforcalifornia.org/projects/

WORKSHOP

Workshop Draft

CSA 18 Cedar Pines Park



Principal Act	Government Code 25210, Title 3, Division 2, Part 2, Chapter 2.2			Year Formed	1967	Governance	Board of Supervisors
Area	1.46 sq. mi	Population (Esri)	661	Website	https://specialdistricts.sbcounty.gov/parks-and-recreation/csa-18-cedar-pines-park		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.1 0.2 0.4 0.6 0.8 Miles

N

CSA 18 Cedar Pines Park

Rim of the World Recreation and Park

403

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that County Service Area 18 possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to County Service Area 18.

2. Overview and Brief History

In the 1840s, the mountains became popular for their beauty – gaining a reputation as a summer vacation spot – and for their timber, which turned into a valuable commodity. In 1851, the Mormons built roads to facilitate the efficiency of lumber production. "Rim of the World Drive" (State Highway 18) generally follows the route of this early road.

In 1891, Congress enacted the Forest Reserve Act, and in 1893 the San Bernardino Forest Reserve was established due to general neglect of conservation practices and environmental needs. Local citizens began to recognize the value of the mountains as a watershed to protect and foster growth in the valley. By 1906, Henry Guernsey developed 50 foot by 100 foot lots for a "summer city in the pines," or a second-home area, which is now Crestline.

Completion of the 101 Mile Rim of the World Highway in 1915 improved access to the mountains. In 1923, a summer and winter resort began in Skyland. The grassy knoll near Seeley Creek was subdivided, and became "The Valley of Enchantment." Use of the mountains for recreation by visitors greatly increased with improvement in the road systems and automobiles, and a rapidly expanding population in southern California. By 1928, the Crest Forest area was being advertised as a summer retreat for San Bernardino businessmen. Homes were being built in Crestline, Skyland and the adjoining forest.

From 1936 to 1938, the federal Works Projects Administration constructed the dam that created Lake Gregory, named after Arthur Gregory. Over time, the Crest Forest area transitioned from a resort and second-home community into a primarily residential bedroom community. Family recreation remains a central focus, with Lake Gregory serving as the primary tourist attraction. [1]

[1] County of San Bernardino. 2007 General Plan. Crest Forest Community Plan. Adopted 13 March 2007.

WORKSHOP

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1955 The County Board of Supervisors and the electorate approved the formation of the Cedarpines Park and Recreation District.

1967 CSA 18 was formed to provide financing for road maintenance in the Cedarpines Park area.

1983 The Board of Supervisors expanded the powers of CSA 18 to include park and recreation services (LAFCO 2196), leading to the annexation of the Cedarpines Park area and the dissolution of the original recreation district (LAFCO 2197)

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

CSA 18 covers four square miles and is adjacent to the much larger Rim of the World Recreation and Park District. Currently, CSA 18 provides park and recreation to the majority of the Cedarpines Park area; the remainder is not within the boundary or sphere of influence of a park and recreation provider. While the area could theoretically be annexed into the larger Rim of the World Recreation and Park District—which would involve the transfer of all assets and liabilities and the application of a $22 special tax—LAFCO staff is not aware of any current interest in such a reorganization.

4. General Operations

CSA 18 is governed by the County Board of Supervisors and administered by the Special Districts Division of the Public Works Department. It serves the Crest Forest community, specifically the areas of Cedarpines Park and Valley View Park. CSA 18 maintains one five-acre park and a community center in Cedarpines Park. The facilities include a bathroom, playground equipment, and barbeque area.

5. Service Delivery Unique to the Agency

There is no unique service delivery.

6. Master or Strategic Plan

While CSA 18 lacks a standalone master plan, its planning and budgeting items are integrated into the County's broader planning documents.

WORKSHOP

7. Previous Service Reviews

The District's first service review (by agency) is available via the link located underneath the agency map on the first page of this profile. No specific issues regarding park and recreation facilities were identified at that time.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). The information below incorporates all the information and sources identified above.

A. Overview

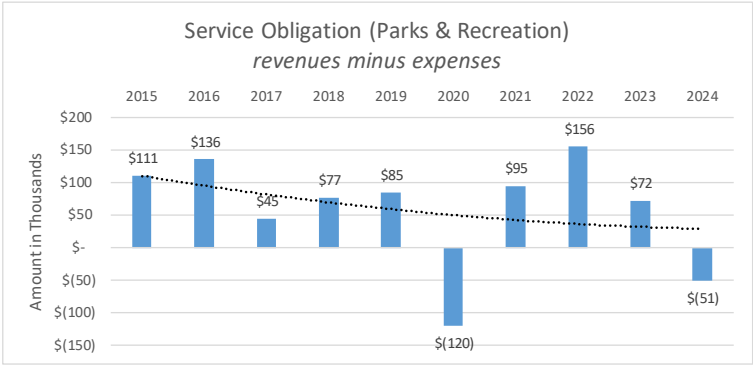
The District's management is handled through the County Special Districts Department. The primary sources of revenue for CSA 18 are the $50 per parcel annual service charge and share of the one percent ad-valorem property tax from approximately 3,800 parcels.

B. Fiscal Indicators

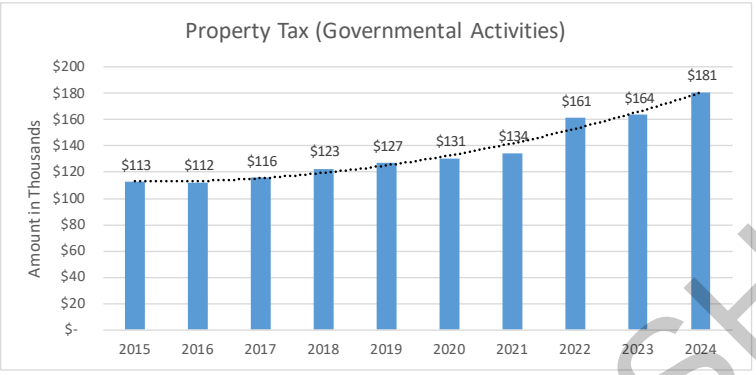
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

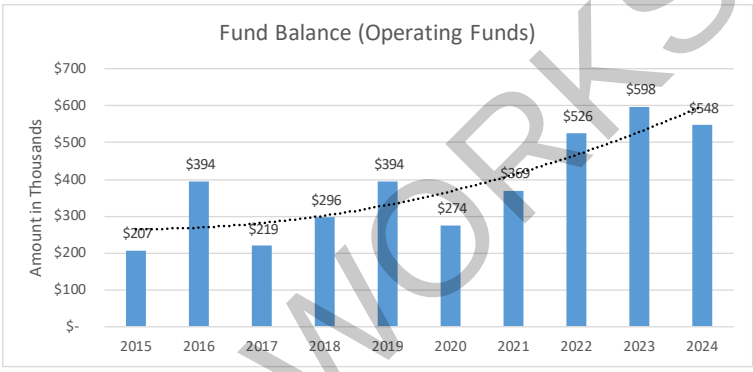
County Service Area 18: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property (see below).
source: Statement of Rev, Exp & Changes in Fund Balance



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Rev, Exp & Changes in Fund Balance



Fund balance that is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Statement of Rev, Exp & Changes in Fund Balance

WORKSHOP

C. Capital Outlay and Grant Funding

Because the agency maintains limited facilities, there is no requirement for major capital outlay beyond routine maintenance.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

County Service Area 18 Website Checklist website accessed 1/12/2026 https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?			X
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

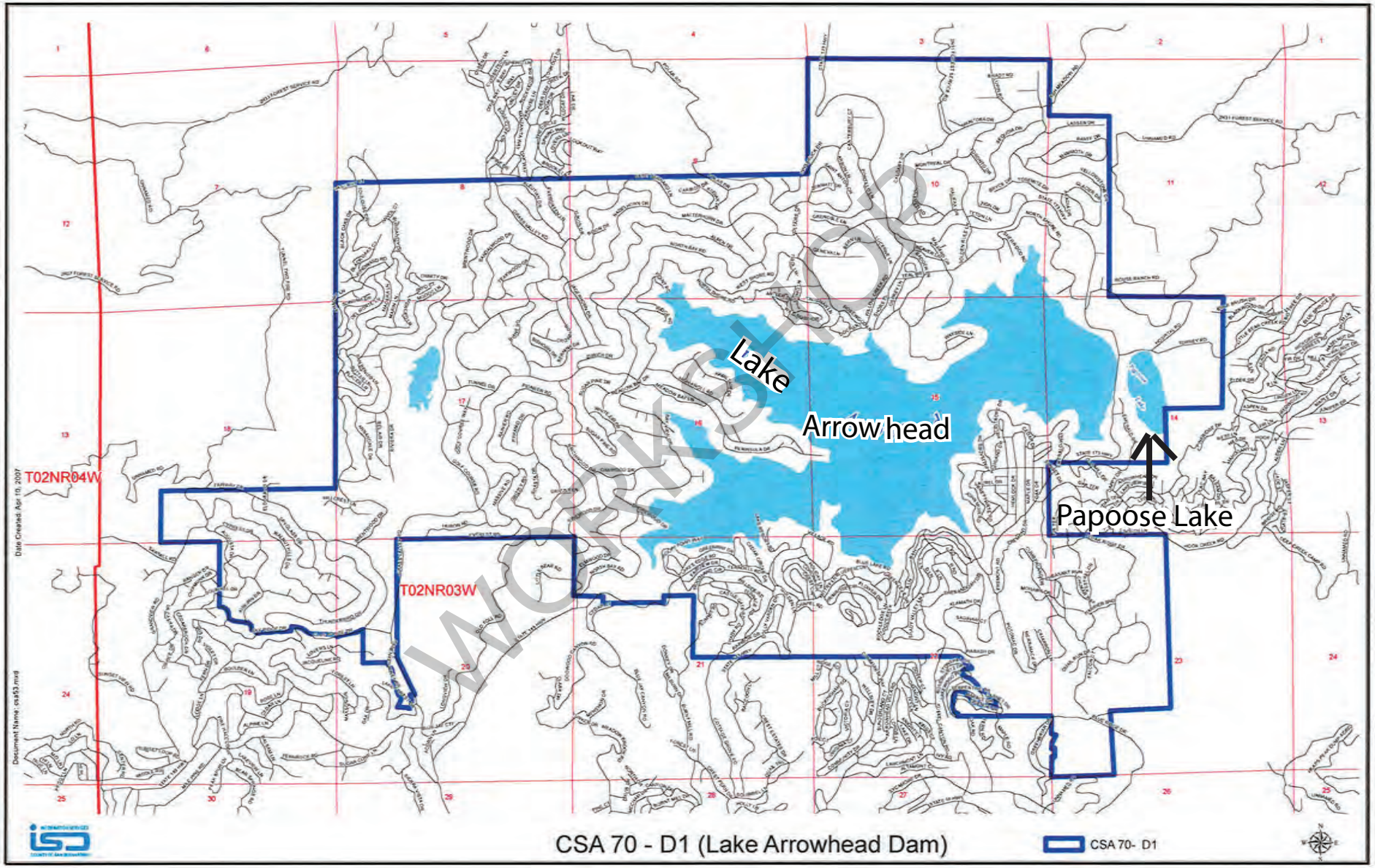
Sources:
District
Audits
Budgets

WORKSHOP

County of San Bernardino. 2007 General Plan. Crest Forest Community Plan. Adopted 13 March 2007.
Questionnaire
Websites. https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/. Accessed 17 October 2025

LAFCO
Fiscal Indicators Program
LAFCO 3117 – Service Review and Sphere of Influence Update for County Service Area 18 (2010)

WORKSHOP


Lake
Arrow head
Papoose Lake
T02NR04W
T02NR03W
CSA 70 - D1 (Lake Arrowhead Dam)
CSA 70- D1
WORKSHOP

1. LAFCO Conclusion and Recommendation

This service review concludes that County Service Area 70 Zone D-1 possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to County Service Area 70 Zone D-1.

2. Overview and Brief History

The following provides a historical perspective of the community. The first section is a narrative history and includes information from the Lake Arrowhead Community Services District website[1], the Department of Water Resources[2], Crestline-Lake Arrowhead Water Agency website[3], materials submitted from Lake Arrowhead Community Services District, and the Lake Arrowhead Community Plan[4], unless otherwise cited.

Little Bear Valley (now Lake Arrowhead) saw its first white settlers in the 1820s, an area previously used as hunting grounds by Paiute and Serrano Indians. By 1854, the San Bernardino Mountains became a primary source of lumber for Southern California. In 1891, the Arrowhead Reservoir Company began constructing a dam to contain water in the valley for a large-scale irrigation project.

Further development followed the completion of the 101-mile Rim of the World Highway in 1915 and Arrowhead Village in 1921. Post-WWII development ensued and resulted in a population boom for the area.

In 1960, the Lake Arrowhead Development Corporation (LADC) assumed control and built the present 18-hole golf course and club house, subdivided 18 residential tracts, and purchased an additional 120 acres of land. A water filtration plant was built to filter domestic water supplied to the Arrowhead Woods residences. In 1967, LADC merged with Boise Cascade Corporation of Boise, Idaho (Boise). Boise continued the subdivision of properties and developed five additional residential tracts and continued to operate the water utilities.

WORKSHOP

[1] Lake Arrowhead Community Services District. website. Accessed 11 August 2010. Last update unknown. http://www.lakearrowheadcsd.com/Index.aspx.
[2] California Department of Water Resources. Bulletin 119-19. "The Feasibility of Serving the Crestline-Lake Arrowhead Water Agency Area from the State Water Project". 1965.
[3] Spindler, Jennifer. Untitled. Excerpt from project at California State University San Bernardino Water Resources Institute. Undated. As accessed from the CLAWA website on 27 April 2010. Last update unknown. www.clawa.org.
[4] County of San Bernardino. 2007 General Plan. Lake Arrowhead Community Plan. Adopted 13 March 2007.

In the early 1970s, the Division of Safety of Dams, Department of Water Resources, determined that Lake Arrowhead Dam was unsafe and issued an order that if there was no action towards the correction of the dam, then the level of the lake would be lowered significantly, thus affecting the size of the lake. However, Lake Arrowhead and its dam are privately owned by the Arrowhead Lake Association ("ALA"), the property owners association of the area known as Arrowhead Woods. Instead of making significant repairs to the Lake Arrowhead Dam located at east side of the lake, the recommended course of action to come into safety compliance was to construct an additional dam easterly of the Lake Arrowhead Dam. Due to the cost of constructing the New Lake Arrowhead Dam, the ALA could not obtain independent financing. Therefore, public assistance was needed.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1974 County Service Area 70 Improvement Zone D-1 was formed by action of the County of San Bernardino Board of Supervisors for the purpose of constructing and providing a financing mechanism for the New Lake Arrowhead Dam, located on the east side of Lake Arrowhead (as allowed under special legislation thourgh SB 2141). With Zone D-1 formed, the Board of Supervisors placed a special bond and maximum tax rate election for the November election and the electorate approved both measures. The area of benefit is generally known as Arrowhead Woods and includes the owners of that area who receive benefit of lake privileges contained in the deed to their property and defined in the agreement signed between the property owners and the Lake Arrowhead Dam Corporation in 1964. This formation and construction of the New Lake Arrowhead Dam creating the public Papoose Lake maintained Lake Arrowhead as a private lake.

2008 The County Board of Supervisors, as the governing body of County Service Area 70 Zone D-1, adopted a resolution to add park services to Zone D-1 (park and recreation was already authorized for Zone D-1's parent agency, County Service Area 70) so that it could continue with its efforts to design and construct a park adjacent to Papoose Lake. Funds for the park construction came from the sale of 11.2 acres of land owned in the name of Zone D-1 to the Mountain Communities Hospital for $500,000.

WORKSHOP



3. Boundary and Sphere of Influence Review

The Rim of the World Recreation and Park District (ROWRPD) is also authorized to provide services within the Zone D-1 boundaries. While having two public agencies providing recreational services in one area is a duplication.

4. General Operations

Zone D-1 is governed by the County Board of Supervisors and administered by the Special Districts Division of the Public Works Department. Zone D-1 is authorized by the County Board of Supervisors, as the governing body of Zone D-1, to provide dam maintenance and park services. A board-appointed Advisory Commission provides recommendations on the operation and maintenance of the dam and park at Papoose Lake.

Located off Highway 173 and Torrey Road, MacKay Park is the only public park in the Lake Arrowhead area. The park contains a playground and small rock climbing walls for children, a gazebo, and barbecue.

5. Service Delivery Unique to the Agency

There is no unique service delivery.

6. Master or Strategic Plan

While Zone D-1 lacks a standalone master plan, its planning and budgeting items are integrated into the County's broader planning documents.

7. Previous Service Reviews

The Zone's first service review (by agency) is available via the link located underneath the agency map on the first page of this profile. No specific issues regarding park and recreation facilities were identified at that time.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). The information below incorporates all the information and sources identified above.

A. Overview

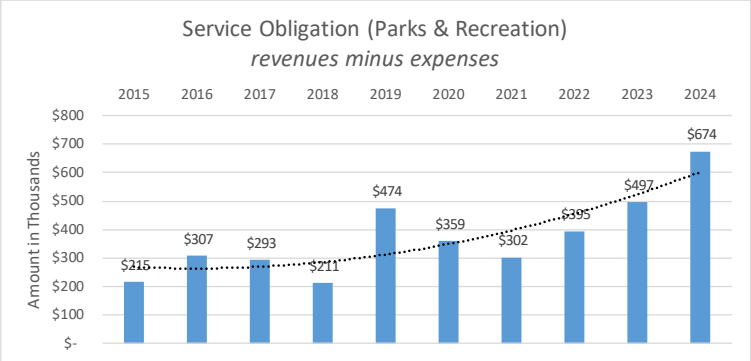
The District's management is handled through the County Special Districts Department. Zone D-1 does not receive operating revenues. Its primary financial support (averaging 93% of annual revenue) comes from its share of the one percent ad valorem general property tax levy.

B. Fiscal Indicators

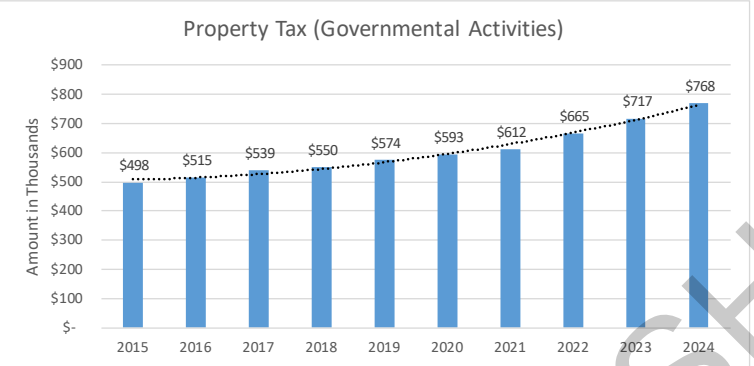
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

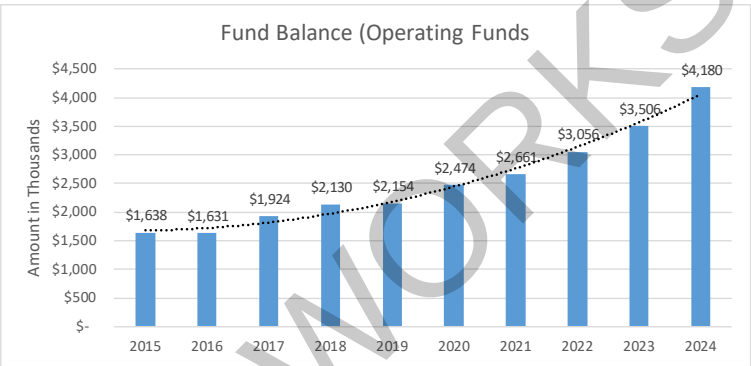
County Service Area 70 Zone D-1: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Rev, Exp & Changes in Fund Balance



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Rev, Exp & Changes in Fund Balance



Fund balance that is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Statement of Rev, Exp & Changes in Fund Balance

WORKSHOP

C. <u>Capital Outlay and Grant Funding</u>

Because the agency maintains limited facilities, there is no requirement for major capital outlay beyond routine maintenance. Recent improvements include:

- In 2021 the perimeter fence was improved
- In 2023 wind screens were installed on the pickleball courts



The 2025/26 Budget includes the following scheduled capital improvements:

Special Districts General Districts – CSA 70 D-1 Lake Arrowhead Dam									
21	Lake Arrowhead – 29419 South Torrey Rd.	3	Mackay Park Maintenance Building Replacement Design and Construction	3620	30300112	1,085,000	1,003,963	1,003,963	InDesign
22	Lake Arrowhead – 321 Rouse Ranch Rd.	3	MacKay Park Pickleball Courts	3620	30300165	792,871	78,377	78,377	Construction
23	Lake Arrowhead – 321 Rouse Ranch Rd.	3	Mackay Park Trails	3620	30300139	218,144	69,233	69,233	Construction

WORKSHOP

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

County Service Area 70 Zone D-1 Website Checklist website accessed 1/12/2026 https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?			X
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

WORKSHOP

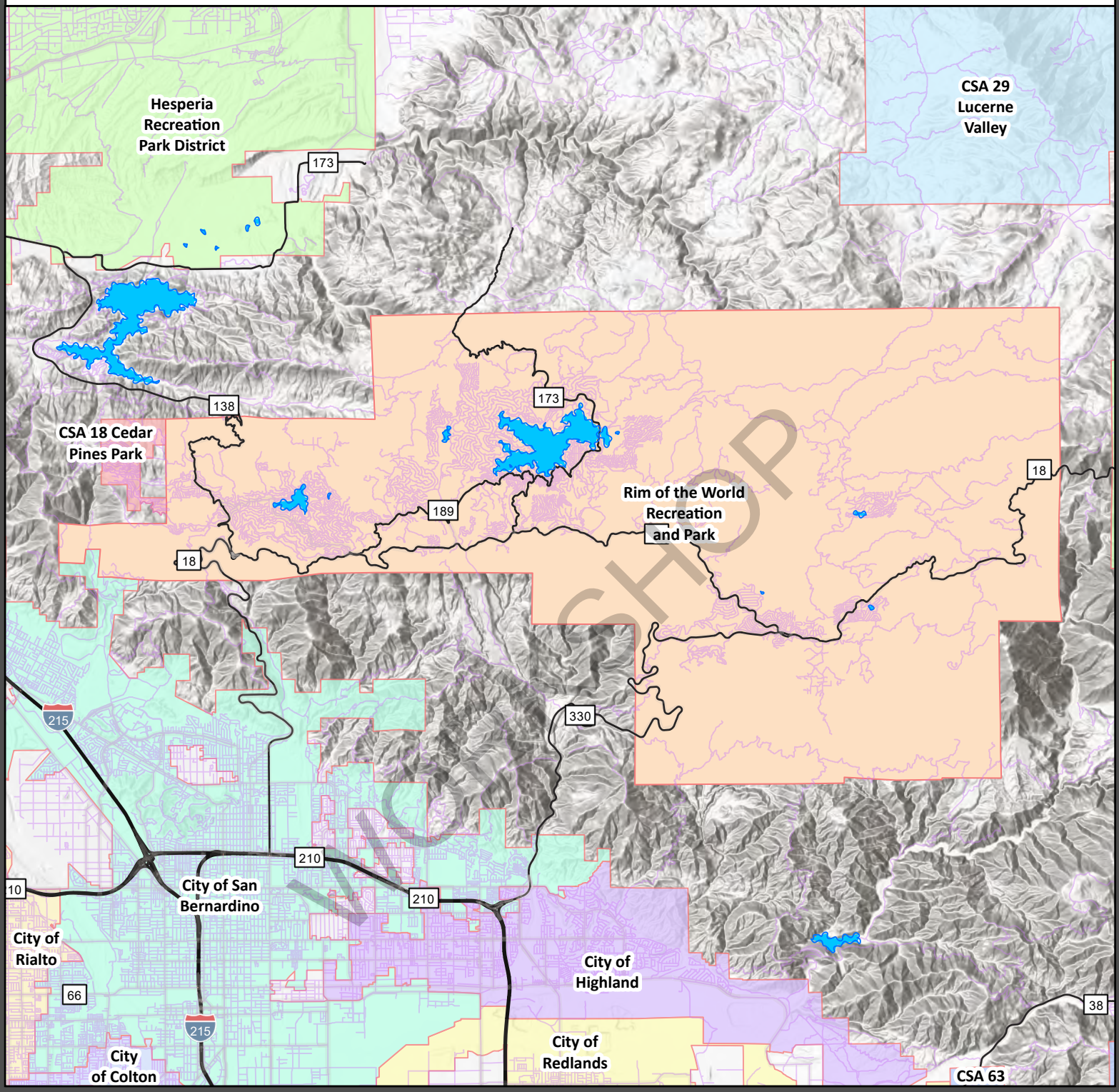
Sources:

District
Audits
Budgets
Questionnaire
Websites. https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/. Accessed 12 January 2026

LAFCO
Fiscal Indicators Program
Service Review and Sphere of Influence Update for the Lake Arrowhead Community (2010)

Workshop Draft

Rim of the World Recreation and Park



Principal Act	Public Resources Code 5400 and 5780, Chapter 4, Division 5, Public Resources Code 5431		Year Formed	1985	Governance	Board of Directors
Area	110.38 sq. mi	Population (Esri)	28,135	Website	https://www.rimrecandpark.org	

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ¾ 1½ 3 4½ 6 Miles

N

- Big Bear Valley Recreation Park District
- City of Colton
- City of Highland
- City of Redlands
- City of Rialto
- City of San Bernardino
- CSA 18 Cedar Pines Park
- CSA 29 Lucerne Valley
- Hesperia Recreation Park District
- Rim of the World Recreation and Park
- CSA 63
- Lakes

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Author: Arturo Pastor Map Created: 3/3/26

Workshop Draft

1. LAFCO Conclusion and Recommendation

This service review concludes that the Rim of the World Recreation and Park District possesses adequate administrative and service capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the Rim of the World Recreation and Park District. Although, this service review concludes the while the District is unburdened by pension debt, its current operations appear to be under pressure as the District had no unassigned fund balance in fiscal year 2024. This was mostly due to the District assigning fund balance for specific items in the amounts of $654,800. The District operates on a modest annual budget of approximately $1.2 million. A central challenge is the reliance on a fixed $22 per parcel special tax, which accounts for roughly two-thirds of the budget. Because this tax does not adjust for inflation, revenue remains stagnant while operational costs for utilities, insurance, and salaries continue to rise.

2. Overview and Brief History

The history of the Rim of the World Recreation and Park District ("ROWRPD" or "District") is closely linked to the history of the Crest Forest, Lake Arrowhead, and Running Springs communities, as well as the Rim of the World Unified School District. A brief history of the major governmental events for ROWRPD and its relationship with the Local Agency Formation Commission is described below, listed chronologically by end date:

1981 Prior to 1980, fulltime residents relied on school district facilities for recreational services. To provide a higher level of service, the County Board of Supervisors formed County Service Area ("CSA") 70 Improvement Zone P-3 to provide park and recreation services.

1983 The electorate within the boundaries of CSA 70 Zone P-3 approved a measure to establish an annual special tax of $10 per parcel to fund the operations of CSA 70 Zone P-3 and the County established an Advisory Commission to help coordinate the activities.

1985 Following a reorganization approved by the electorate, CSA 70 Zone P-3 was dissolved, and its responsibilities, assets, and special tax authority were transferred to the newly formed independent Rim of the World Recreation and Park District (LAFCO 2320).

1987 The Commission established the sphere of influence for ROWRPD coterminous with its boundaries (LAFCO 2368).

WORKSHOP

2000-02 While communities such as Crestline and Arrowbear expressed concerns regarding service levels and facility maintenance in 2000 and 2002, no formal applications for detachment were submitted to LAFCO.

2009 As a cost saving measure, the District releases its General Manager and the Board of Directors approves a contract with the County Special Districts Department to provide for management and administration of the District.

2010-13 Following a 2010 LAFCO service review, the District reorganizes and enacts a plan towards sustainability: the voters increased the annual special tax from $10 to $22 per parcel and hired a general manager and an accountant.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The District manages a network of ball fields, parks, and community centers often collaborating with the local school district.

Facility / Location	Type of Amenity
Twin Peaks Community Center	Community Hub (3,250 sq. ft.), available for events and hosting programs.
Robert Hootman Community Center	Community Hub in Running Springs (3,960 sq. ft.), also used for programs and rentals.
Twin Peaks Harich Ball Field	Sports Field and outdoor recreation area.
Running Springs Ball Field / Caplinger Soccer Field	Sports Field (leased from the school district).
Lake Gregory Ball Field	Sports Field in Crestline (leased from the school district).
Dance & Fitness Studio	Dedicated space in Rimforest for classes.
Firehouse Playground & Picnic Area	Local Park and gathering spot in Running Springs.
MTN Teen Center	Dedicated facility for teen programming (follows the RimUSD school calendar).

WORKSHOP

The District offers structured programming promoting health and wellness for all ages, including youth basketball and flag football leagues, dance and fitness classes (ballet, Pilates, and aerial fitness), and senior-specific exercise programs. Major community events include "Run Through the Pines" at Lake Gregory and "Halloween in the Park".:

5. Service Delivery Unique to the Agency

- Joint Use Agreements: The District has joint use agreements with the Rim of the World Unified School District and a lease agreement with the Running Springs Water District where it leases land for a basketball court and a future dog park.

- Snow: The mountain communities strive to maintain typical outdoor activities during the winter months.

6. Master or Strategic Plan

In conjunction with community members, the District developed a proposed system for pedestrian, bicycle, and equestrian facilities to provide residents and visitors with a plan for facilities that connect villages, points of recreation, transit hubs, schools, and job centers. Called the Active Transportation Plan, it includes on and off-street paved facilities, along with unpaved multipurpose trails. The planning has been completed and a final draft was submitted to the county of San Bernardino. In addition, the plan will list funding opportunities and establish a plan for constructing and maintaining bike paths, walking paths, and dirt trails in and between Rim Communities.

7. Previous Service Reviews

LAFCO conducted the previous service review for the District in 2010. The review outlined concerns related to management, operations, and finances. At that time, the District was in debt to the County for an operating loan, had a deficit of financial audits, was not in compliance with numerous provisions of State law and Recreation and Park District Law, and carried inadequate insurance. By 2012, the District made great strides in reorganizing its management as well as movement towards paying debt and completion of audits. By 2013 the final payment to the County loan was made which allowed for those dedicated funds to be redirected to deferred maintenance.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). The information below incorporates all the information and sources identified above.

WORKSHOP

A. Overview

The District operates on a modest annual budget of approximately $1.2 million. A central challenge is the reliance on a fixed $22 per parcel special tax, which accounts for roughly two-thirds of the budget. Because this tax does not adjust for inflation, revenue remains stagnant while operational costs for utilities, insurance, and salaries continue to rise.

Fiscal Challenges

- Mountain Environment: Serving a vast, low-density area of 110 square miles results in high per-resident costs.
- Weather Impact: Facilities are frequently subjected to severe snow and high winds, leading to higher maintenance and repair costs than parks in temperate climates lowland facilities.
- Fee Reliance: The District must generate approximately one-third of its budget through use fees, making it vulnerable to fluctuations in enrollment or economic downturns.

B. Full Cost Recovery Goal

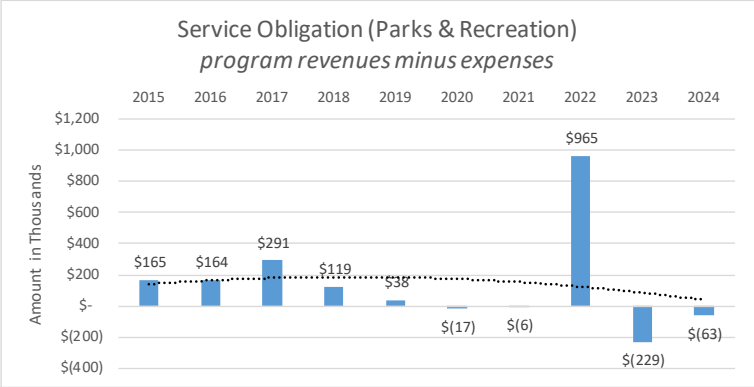
In 2024, the District commissioned a study to evaluate a "Full Cost Recovery Model". Currently, the District recovers only about 30% of its total costs through fees. The goal is to establish tiered pricing where programs with high individual benefits have higher recovery targets, while community-wide benefits like open space remain supported primarily by the parcel tax. This strategy requires careful balancing to ensure fiscal sustainability does not compromise equitable access for the community.

C. Fiscal Indicators

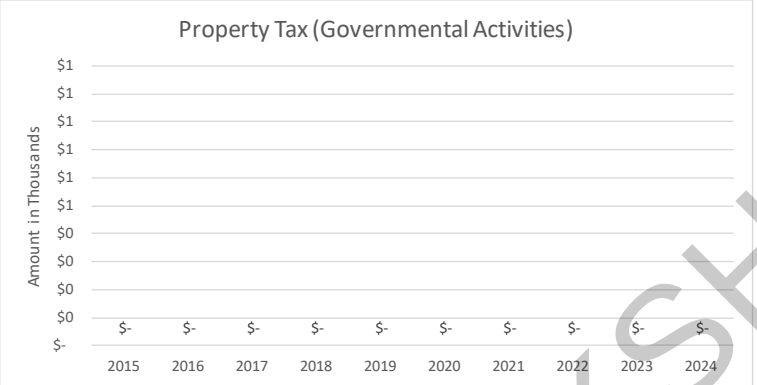
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

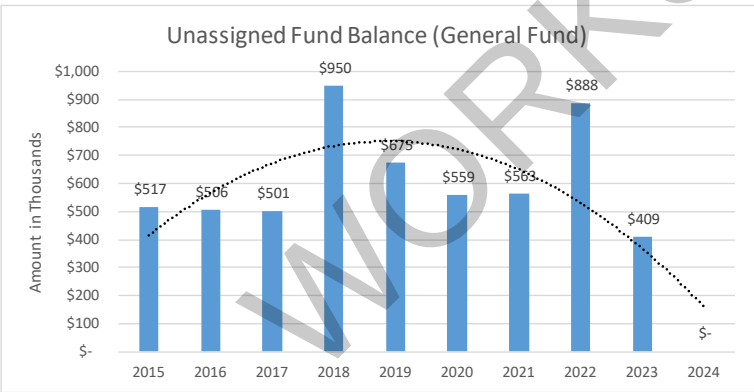
Rim of the World: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Activities



Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

WORKSHOP

The District presents a unique and increasingly precarious financial profile, characterized by high volatility in service funding and a complete depletion of its primary reserves in fiscal year 2024 as the entire $654,800 unassigned fund balance was assigned for specific items. However, if the intent to spend those funds was rescinded, the District would have had an unassigned balance.

Service Funding and Revenue Trends

The District's financial structure is highly unconventional compared to other municipal agencies in the region:

- Absence of Property Tax: The District does not receive a share of the property tax and must rely on program fees, special assessments, or specific grants to fund operations.
- Shift to Service Deficits: For the first half of the decade (2015–2019), the District's "service obligation"—the net difference between program revenues/grants and total expenses—remained positive, meaning operations were self-sustaining. However, this trend shifted in 2020, with the District recording service deficits in four of the last five years.
- Funding Volatility: The District experienced an extraordinary one-time surplus in 2022 of $965,022, which likely represents a major one-time grant or capital infusion. Excluding this outlier, the structural trend has been downward, with a deficit of $62,694 reported in 2024.

Reserves and Liquidity

The most critical area of concern for the District is the status of its liquidity:

- Reserve Depletion: The unassigned fund balance, which serves as the District's primary emergency cushion, has collapsed from a peak of nearly $950,000 in 2018 to $0 in 2024 due to the entire assignment of the unassigned fund balance which would have been $654,800 if not fully assigned
- Fiscal Fragility: A zero-dollar unassigned fund balance indicates that the District has no immediate fiscal safety net to cover unexpected expenses, revenue shortfalls, or cash-flow timing issues. This follows a sharp drop from 2022 ($887,551) to 2023 ($409,035), suggesting a rapid utilization of cash to sustain operations or capital projects.

Long-Term Liabilities

A notable point of strength in the District's financial reporting is the lack of long-term retirement debt:

- Pension and OPEB: The District reports zero Net Pension Liability (NPL) and zero liability for other post-employment benefits (OPEB).

  In 2013 the District withdrew from the San Bernardino County Employees Retirement Association. This action eliminated the District's annual pension obligation for ongoing activities, although it does have an early termination obligation to the retirement plan of $669,204 to be paid in 20 annual installments of $33,460.

In summary, while the Rim of the World RPD is unburdened by pension debt, its current operations appear to be under extreme pressure as the District had no unassigned fund balance in fiscal year 2024. This was mostly due to the District assigning fund balance for specific items in the amounts of $654,800. The transition to consistent service deficits and the total assignment of its unassigned fund balance by 2024 could point to a high level of financial distress if the fund balance remains fully assigned and limited operational flexibility moving forward.

WORKSHOP

D. Capital Outlay and Grant Funding

The District is actively investing in its aging infrastructure through County-allocated funds and grants such as Proposition 68. Recent improvements include:

- In 2022 the County allocated funds for improvements to the Twin Peak Senior/Community Center, and the Robert Hootman Senior/Community Center in Running Springs, to include purchase and installation of heating and air-conditioning systems; purchase and installation of energy-efficient windows; purchase of generators to mitigate power outages; and reconstruction of the parking lots contiguous to the Twin Peaks Senior/Community Center and the Robert Hootman Senior/Community Center.
- Running Springs Dog Park: A new dog park is being developed near the Running Springs Library.

The constant need to seek external funding is another major challenge, as evidenced by the District's ongoing applications for grants like Proposition 68 funds to afford large-scale capital improvements (like the $6.7 million in enhancements projected for Twin Peaks and Running Springs Ball Field).

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

WORKSHOP

Rim of the World Recreation and Park District Website Checklist website accessed 1/12/2026 https://www.rim-rec.org/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information? *(required for independent special districts by 1/1/2020)*	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?			X
Audits (past 3 years)?			X
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?			X

WORKSHOP

Sources:

District
Audits
Budgets
"Report on Cost of Services (User Fee) Study". May 2024.
Questionnaire
Website. https://www.rim-rec.org/. Accessed 17 October 2025

LAFCO
Fiscal Indicators Program
LAFCO 3129 – Service Review and Sphere of Influence Update for the Rim of the World Recreation and Park District (2010)

PART II: Agency Profiles and Reviews
SECTION 4: South Desert Agencies

Big River Community Services District

City of Needles

City of Twentynine Palms

County Service Area 20 (Joshua Tree)

County Service Area 70 Zone M (Wonder Valley)

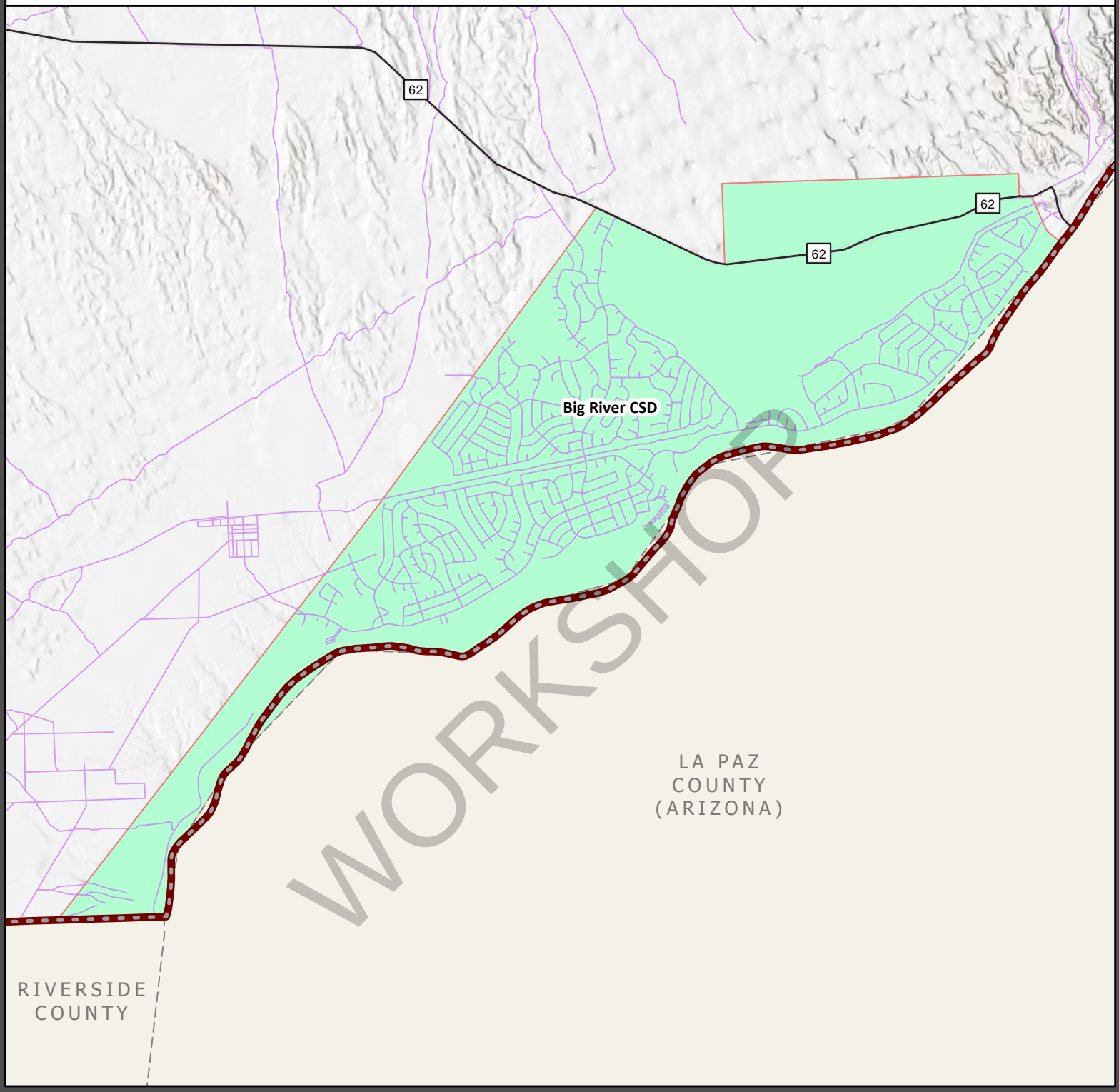
Morongo Valley Community Services District

Town of Yucca Valley

WORKSHOP

Workshop Draft

Big River CSD



Principal Act	Government Code 61100, Division 3, Title 5, superseded by Division 3, Title 6			**Year Formed**	1976	**Governance**	Board of Directors
Area	13.83 sq. mi	**Population (Esri)**	1,037	**Website**	https://www.bigrivercsd.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.42 0.85 1.7 2.55 3.4 Miles

N

Big River CSD

Lakes

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This review contains no updated conclusions or recommendations for the Big River Community Services District since the 2024 Service Review (LAFCO 3272).

2. LAFCO 2024 Service Review

In January 2024, LAFCO staff notified the Commission that it wished to isolate the Big River CSD from this Countywide Service Review due to its unique challenges – dwindling property tax, expiring master lease, and remote location. Subsequently, the Commission directed its staff to conduct an immediate service review of the CSD.

In November 2024, LAFCO approved the service review for the CSD under Gov Code 56430 (LAFCO 3272). Due to LAFCO 3272 being recently approved and still current, this Countywide Service Review does not provide an additional review or update. LAFCO 3272 review is included as Appendix D to this Countywide Service Review.

Below is the Executive Summary from LAFCO 3272.

> The Big River Community Servies District ("District" or "CSD") has historically experienced challenges with governance, management, and finances. The Local Agency Formation Commission's 2009 service review of the District identified systemic deficiencies which have intensified since then. These structural deficiencies resulted in mounting challenges with staffing, operations, and general governmental functions.
>
> Before the COVID pandemic the Commission initiated a countywide service review for park and recreation. Upon return to in-person meetings, LAFCO staff notified the Commission that it wished to isolate the Big River CSD due to its unique challenges – dwindling property tax, expiring master lease, and remote location. Subsequently, the Commission directed its staff to conduct a service review of the District.
>
> For this service review, LAFCO staff conducted interviews with the Third Supervisorial District, a representative from the Colorado River Indian Tribes ("CRIT"), County Assessor's Office, and conducted a site visit with interview to the District.
>
> The District lies within the Colorado River Indian Reservation, which is governed by the CRIT. The master lease which allows non-Indian properties expires in February 2029, and the fate of the non-Indian properties is not fully known – other than the CRIT previously stating that, absent any renewals, land and non-personal property will revert to the CRIT. The circumstance of the Big River Development and the CSD being within the Reservation has resulted in a reduction in assessed value, as determined by the County Assessor. The District experiences dwindling revenues due to four factors:

WORKSHOP

1. Removal from the tax roll. The San Bernardino County General Plan Land Use Zoning map identifies the Big River area as within "Indian Land". These lands are outside the governing control of the County Board of Supervisors. Being so, the County Assessor has removed the Indian lands from the tax rolls, as they are tax exempt, as well as sub-leases upon expiration. The Assessor has no information regarding potential lease renewals and defers to the CRIT for further information.

2. Devaluation of possessory interests. The leased lands, also referred to as possessory interests, are assessed on the value of the remaining term. This means that property tax values are declining due to the 2029 lease expiration. As an example, a certain parcel in 2010 had a value of $256,811 (tax assessed at $3,079) which in 2023 decreased in value to $136,400 (tax assessed at $1,780).

3. County Ordinance for low value parcels. Per County ordinance and Revenue and Taxation Code, most vacant parcels in Big River have an assessable (market value) below the $7,500 threshold for assessment. These parcels have $0 assessment.

4. District Assessments. Since the County Tax Collector is issuing fewer property tax bills, the District's own assessment can no longer be included on the property tax bill. As a result, the District now collects its own $59 assessment. This does present challenges though. The Assessor has only address information on active assessed parcels; therefore, it lacks a comprehensive database of all leased lands which potentially could be assessed by the District.

As a part of the 2009 service review, the Commission designated a zero sphere of influence for the District. The Commission based its action on the uncertainty of the District's physical presence and primary funding source past the expiration of the master lease when the balance of the development is likely to revert back to the underlying ownership, the CRIT. It is likely that when the lease reverts back to its underlying ownership this action will remove all property tax funding from the District. Without funding the District would not be able to function properly.

A Bureau of Indian Affairs rule effective 2013 generally hinders the ability of State and political subdivisions of the State to collect property taxes on leased trust lands. The BIA regulation generally provides that permanent improvements, activities under a lease, and leasehold or possessory interests are not subject to any fee, tax, assessment, levy, or other charge imposed by any State or political subdivision of a State. [1] However, the State and its political subdivisions, including local taxing jurisdictions, are not categorically barred from imposing taxes or other charges on leases of, or activities occurring on, trust lands if their interests in doing so outweigh federal and tribal interests to the contrary. The applicability of state taxes or other charges related to trust land activities

[1] Department of the Interior, Bureau of Indian Affairs, 25 CFR 162, Citation: 77 FR 72440, Document Number: 2012-28926, Published 5 December 2012, Effective 4 January 2013. https://www.ecfr.gov/current/title-25/chapter-I/subchapter-H/part-162

WORKSHOP

depends on a particularized inquiry that must consider the balance of state, federal, and tribal interests, which often involves a judicial determination. Regardless of whether a State tax applies, permanent improvements, activities under a lease, and the leasehold or possessory interests may be subject to taxation by the Indian tribe with jurisdiction.

The Supplementary Information regarding said BIA rule states that, "Nothing in these regulations is intended to preclude tribes, States, and local governments from entering into cooperative agreements to address these taxation issues, and in fact, the Department [of the Interior] strongly encourages such agreements."[2] LAFCO staff's position is the CRIT should consider entering into cooperative agreements with the County Assessor and the Big River CSD to address taxation and assessment issues.

1) Options available for sustainable service delivery.

By the County Assessor removing parcels from the tax roll, the County Treasurer does not issue a property tax bill. Therefore, the District's assessment cannot be collected by the County Treasurer. For the past two years, the District has been administering its own collection of its assessment. This necessary process involves significant staff time to request and collect payment. Currently, this is the primary means to maintain service delivery. Unfortunately, these funds are not adequate for the District to hire a general manager and fund significant improvements.

The District previously inquired about annexing territory in the hopes of acquiring additional property tax revenues. This is not an option because a transfer of property taxes requires a transfer of responsibility for local park and recreation services. Moreover, should the annexing area be a part of the Reservation, then the County Auditor most likely is not assessing that parcel. To the north and south, it is unlikely that the District would expand on the basis that the CRIT would not consent to the expansion of the District's boundaries or sphere of influence into additional CRIT territory.

2) Options available should the District not be able to provide sustainable service delivery.

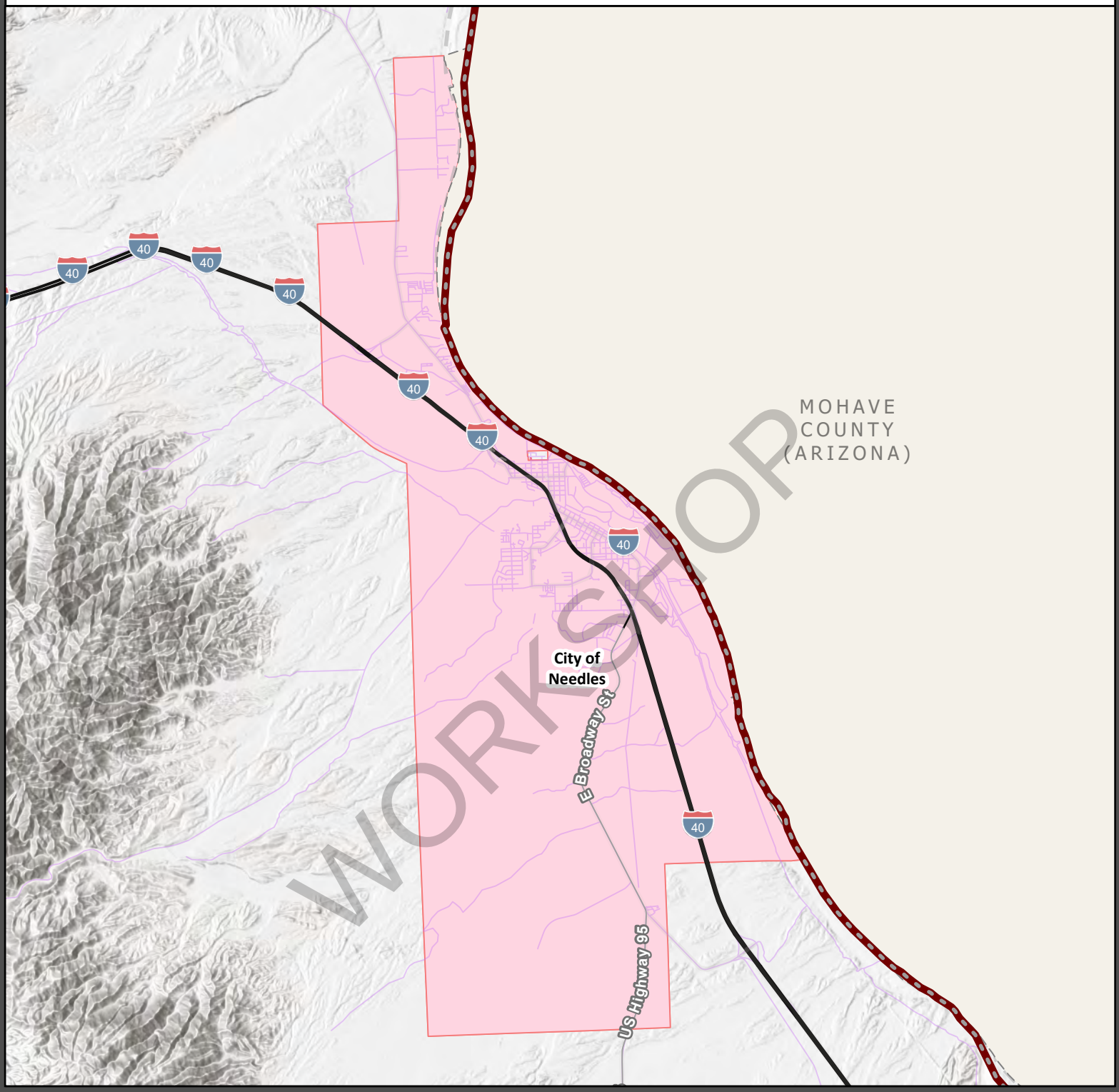
For local park and recreation services, the District is the sole agency in the community. Any transfer of the service responsibility would require the formation of a new entity. It is unlikely that the CRIT would consent to the overlay of a new entity over its territory. Unfortunately, it seems that should the District not be able to function, then there would be no local agency authorized under California law to continue said services. Most likely, the CRIT would assume control of the park and provide services as it deems.

[2] Ibid. "Residential, Business, and Wind and Solar Resource Leases on Indian Land". https://www.federalregister.gov/documents/2012/12/05/2012-28926/residential-business-and-wind-and-solar-resource-leases-on-indian-land#page-72467

WORKSHOP

Workshop Draft

City of Needles



Principal Act	Government Code Title 4 - §34000			Year Formed	1913	Governance	City Council
Area	31.09 sq. mi	Population (Esri)	4,820	Website	https://www.cityofneedles.com		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

City of Needles

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Needles possesses adequate administrative, service, and financial capacities to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the City of Needles. Although, this service review concludes that despite successfully resolving its critical water crisis through grant funding, Needles faces significant infrastructure and modernization needs. These challenges strain the general fund and may affect the service levels of general activities such as parks and recreation.

2. Overview and Brief History

The Mohave, one of the traditional Colorado River Indian Tribes, are people that have resided in the Mohave Valley for thousands of years. In the Mohave language, they call themselves the 'Aha Makhav', meaning people along the river.

The historic Mojave Road traverses through the Mojave National Preserve, generally from Fort Mohave on the western bank of the Colorado River to Camp Cady easterly of Newberry Springs. In 1859, Fort Mohave (originally 'Camp Colorado') was built along the eastern banks of the Colorado River to protect travelers and pioneers. The Needles area was founded in 1883 following the completion of the Atchison, Topeka and Santa Fe Railway, which crossed the Colorado River at this location. The name is derived from distinctive mountain peaks, the Needles, at the south end of the valley. In 1908, the Railway and the Fred Harvey Company built the Neoclassical and Beaux-Arts style El Garces Hotel and Santa Fe Station, the 'Crown Jewel' of the entire Fred Harvey chain. The landmark building is on the National Register of Historic Places.

The City of Needles incorporated in 1913, and became a charter city in 1959. Needles was a major stop on U.S. Route 66 highway from the 1920s through 1960s, marking the first arrival point in California for migrants from the mid-west dust bowl.

Needles is located at the eastern edge of the county on the west bank of Colorado River, approximately 144 miles east of Barstow, 26 miles south of Laughlin, Nevada, and 42 miles north of Lake Havusu City, Arizona. Interstate 40, the third longest east-west interstate highway in the United States, is the major highway through Needles.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

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4. General Operations

The Parks & Recreation Services Department provides essential community facilities and programs. The City has approximately 42 acres of recreational opportunities made up of park and recreational areas.

City Facilities

Following is a list of the parks with acreage and respective purposes:

PARK	ACRES	TYPE
River's Edge Golf Course	6.02	Soccer Field/Park
Duke Watkins Park	6.02	Playground & Turf, Skate Park
Ed Parry Ballpark	4.60	Baseball Field
Franz Flowers Ballpark	3.31	Softball Field
Nikki Bunch Ballpark	3.25	Softball Field
Jack Smith Park & Launching Facility	11.16	Marina/Boat Launch / Playground
Rodeo Grounds	5.72	Rodeo/Special Events
Santa Fe Park & El Garces Depot	0.82	City Park/WWI Monument
Manny Morris Beach side Park	1.4	Turf / Cabanas with adjoining Public Beach along river.

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In addition to parks, the City offers a range of community facilities and activities.

- The Duke Watkins Park includes the Needles Skate Park which was built with grant funds from the Tony Hawk Foundation.

- The Needles Municipal Aquatic Center, dedicated in 1990, features a 25-yard competition swimming pool, a two-story slide, and a kid wading pool. There is a park within the complex, complete with shade trees, picnic tables/benches and barbecue stands.

- The Parks Department offers recreation programs including: recreation classes, aquatic programs, sports programs, summer day camp, field allocation, facility rentals, special events, and an after school program.

- The Senior Citizens Center has several services to offer including transportation to medical facilities, shopping and appointments around town, and a senior noon meal program including home delivery to eligible participants.

5. Service Delivery Unique to the Agency

- Aquatic Center: The Aquatic Center features a 25-yard competition-sized pool, a thrilling two-story corkscrew slide, a dedicated kiddy play area with a wading pool, and a lush surrounding park with shaded picnic areas, benches, and barbecue stands. Programs include lap swim, morning exercise, group and private swim lessons, and serves as the home of the Needles Sand Sharks Swim Team.

- Lynne's Garden: Lynne's Garden: A dedicated community garden project where children in programs can learn about growing fruits and vegetables, particularly those that thrive in the desert.

- Agreement with School District: The City has a joint use agreement with the school district.

- Rivers Edge Golf Course: This championship par 71, 19-hole golf course is owned and operated by the City. It is the only golf course in the tri-state area located on the Colorado River.

- Jack Smith Boat Launch Facility: This unique facility provides access for launching boats onto the Colorado River, operating seasonally with associated day-use and annual pass fees.

6. Master or Strategic Plan

Park and Recreation planning is guided by the General Plan components of: (1) Open Space and Recreation and (2) Community Facilities and Utilities.

7. Previous Service Reviews

LAFCO completed a service review for the City in 2013 (LAFCO 3158). No specific issues regarding park and recreation facilities were identified at that time. The City was also reviewed in LAFCO's second round countywide service reviews for: (1) water and (2)

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wastewater. These reviews are available via the link underneath the agency map on the first page of this profile section.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

Despite successfully resolving its critical water crisis through grant funding, Needles faces significant infrastructure and modernization needs. These challenges strain the general fund and may affect the service levels of general activities such as parks and recreation.

The City acknowledges the fiscal trends identified in this service review; however, these conditions are actively managed through a combination of revenue stabilization strategies and disciplined financial oversight. These include enhancements to the Transient Occupancy Tax, ongoing evaluation of cannabis tax structures, and continued pursuit of competitive grant funding. Together, these efforts have allowed the City to maintain service levels, reinvest in infrastructure, and position itself for continued long-term stability.

B. Economic Challenges

- **Regional Disadvantage:** Needles is at an economic disadvantage compared to Arizona and Nevada border communities, as residents face higher tax rates and costs for goods like gasoline.

- **Hospital Operations:** In 2008, the City resumed operation of the local hospital to prevent its closure; however, a declining population threatens its long-term viability.

- **Revenue Sources:** The City's revenue is driven by tourism (Transient Occupancy Tax), property taxes, and the cannabis industry.

C. Key Revenue Initiatives

Needles has proactively sought to increase its General Fund revenue through local measures:

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- **Measure N (2022):** Approved by voters, this measure amended the Transient Occupancy Tax (TOT) to specifically include short-term residential rental units.2 This expanded the tax base, ensuring that revenue from the growing vacation rental market contributes to essential services like public safety and park improvements.

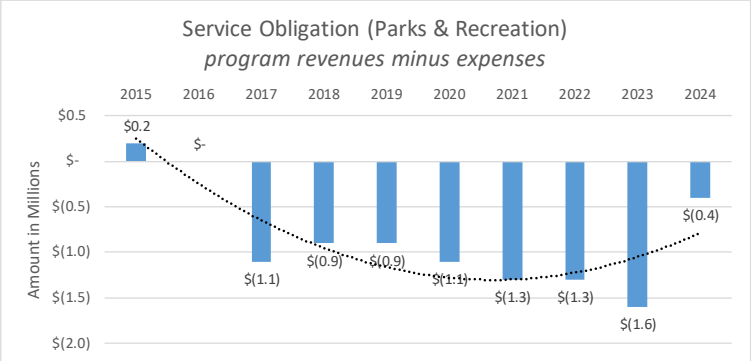
- **Cannabis Cultivation Tax Alternatives:** The City has explored measures to adjust its cannabis tax structure (moving from a gross receipts tax to a square-foot tax) to maintain a stable level of revenue from the industry.

D. Fiscal Indicators

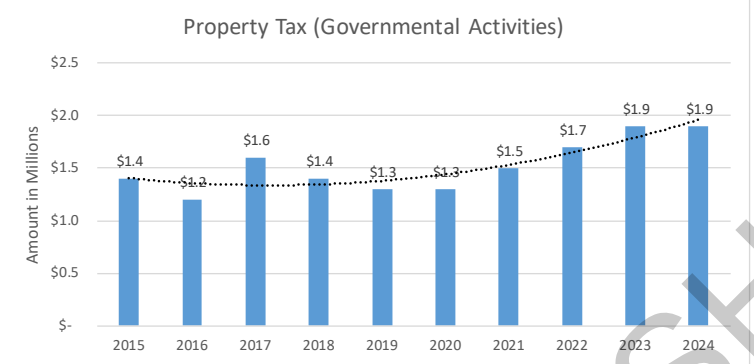
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

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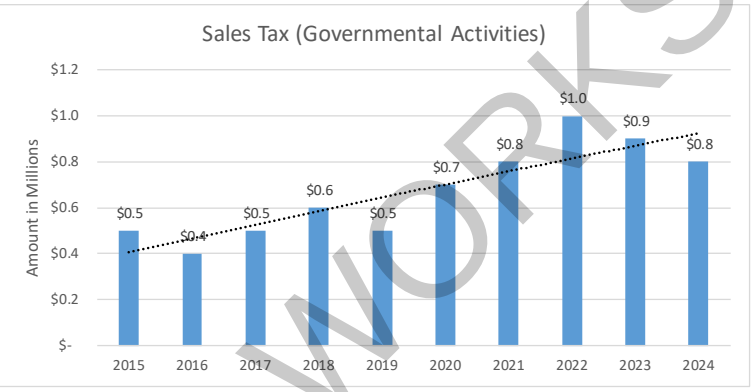
City of Needles: Funding the Service



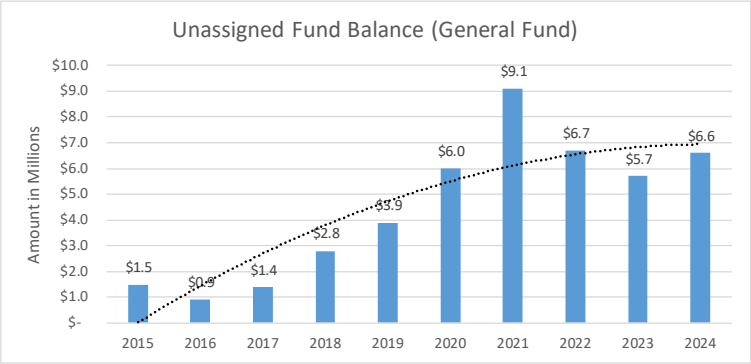
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Activities



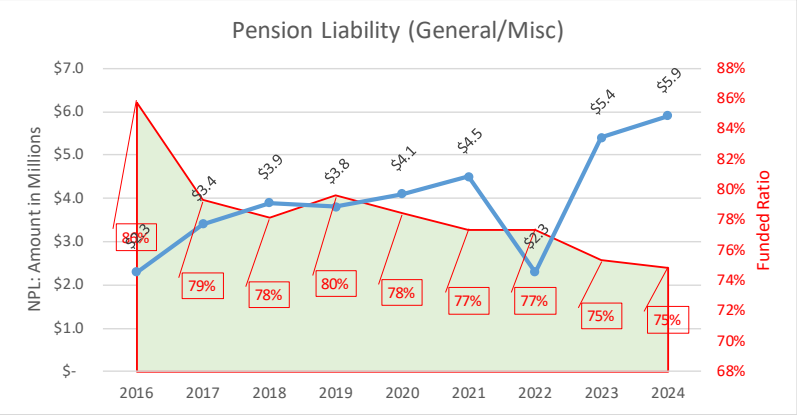
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



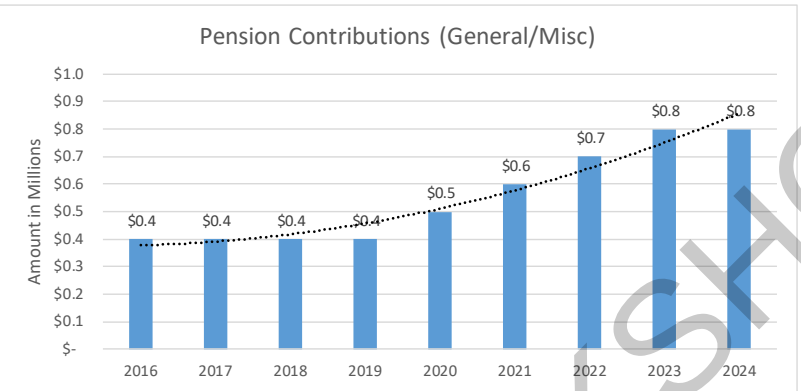
Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

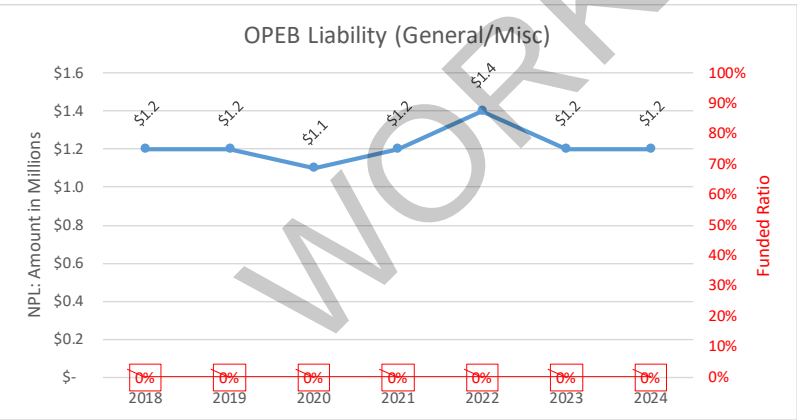
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City of Needles: Pension and Other Post-Employment Benefits

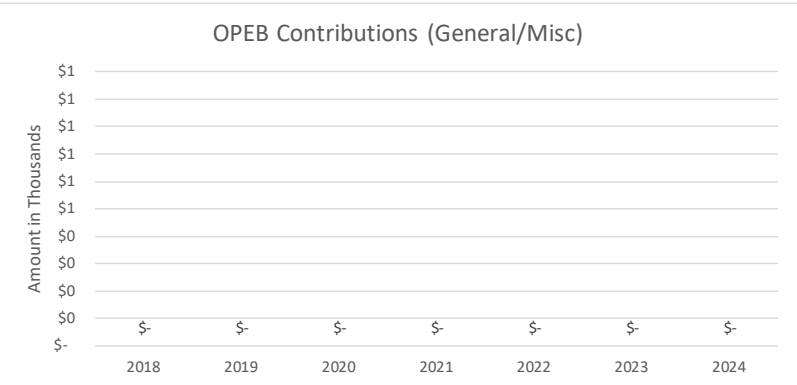


Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules





There are no assets accumulated in a trust that meets the criteria of GASB codification to pay related benefits for the OPEB plan.



There are no assets accumulated in a trust that meets the criteria of GASB codification to pay related benefits for the OPEB plan.

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The City exhibits a financial profile characterized by a widening gap in service funding and significant fluctuations in its primary reserve levels.

Service Funding and Revenue Trends
Park and recreation services are classified as general government services, like police and fire protection, and depend mainly on tax revenues rather than user fees. The park and recreation "service obligation", representing the net cost to the general fund, has shifted from a modest surplus of approximately $210,000 in 2015 to a consistent annual deficit that reached over $1.5 million by 2023. This growing gap indicates that a larger portion of the City's general tax revenues is now required to sustain basic operations.

While general tax revenues have grown, they have struggled to keep pace with the service deficit:

- Property Taxes: Receipts have grown steadily from $1.4 million in 2015 to $1.9 million in 2023.

- Sales Taxes: Revenue from sales tax has roughly doubled over the same period, growing from approximately $453,000 to a peak of nearly $1 million in 2022, before settling at $881,000 in 2023.

Reserves and Liquidity
The City's unassigned fund balance, which serves as a key indicator of liquidity and financial flexibility, has experienced substantial volatility. After dropping to a decade-low of under $1 million in 2016, the reserve grew dramatically to a peak of $9.1 million in 2021. However, this balance has since trended downward, falling to $5.7 million by the end of 2023. While the 2023 level remains high compared to historical averages, the $3.4 million decline over two years suggests the City is increasingly utilizing its reserves to cover funding gaps.

Long-Term Liabilities
The City's long-term obligations highlight ongoing pressures related to retirement and health benefits:

- Pension Liability: The Net Pension Liability (NPL) has more than doubled from $2.3 million in 2016 to $5.4 million in 2023. During this time, the pension funding ratio has declined from 85.7% to 75.3%.

- OPEB Obligations: The City carries a liability of approximately $1.2 million for other post-employment benefits (OPEB). Notably, the City has not accumulated assets in a dedicated trust to fund these specific benefits, resulting in a 0% funding ratio for this obligation.

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Overall, while the City maintains a larger reserve cushion than it did in the mid-2010s, the recent trend of declining fund balances combined with rising service costs and pension liabilities presents a tightening fiscal outlook.

E. Capital Outlay and Grant Funding

- **Infrastructure Deficit:** The city continues to face challenges with failing and aging infrastructure (water, utilities, etc.) and a lack of staff capacity, meaning the General Fund must constantly balance operating needs with immense capital needs.

- **Grant Reliance:** Due to its limited General Fund, the city heavily relies on State and Federal grants (often facilitated through programs like the BOOST Program) to fund major, one-time infrastructure upgrades and climate adaptation projects, as the operating budget alone cannot support them.

In 2021/22, the City received a $3,965,000 grant from the State of California Natural Resources Agency to renovate Duke Watkins Park. The project included:

- Constructing a new splash pad with Route 66 theme, asphalt pump track, small dog park, restroom, three picnic areas with shade, expression art wall, and parking lot.

- Renovating existing ball field with lighting, playground with shade, restroom, basketball court with lighting, parking lot, and landscaping throughout the park.

Over the past several years, the City has secured and delivered more than $7.1 million in park and recreation grant funding, resulting in meaningful upgrades and expanded community amenities. Key projects include:

- Jack Smith Walking Trail – $181,116 (State Parks)
- Duke Watkins Playground Equipment – $110,000 (Legacy Foundation)
- Golf Course Irrigation Improvements – $715,000 (DWR Drought Relief)
- Marina Park First Beach – $2,179,702 (Caltrans)
- Duke Watkins Park Improvements (Prop 68) – $3,965,400 (State Parks)

These investments reflect the City's ability to effectively leverage outside funding sources to maintain, modernize, and expand park facilities while minimizing impacts to the General Fund. Beyond parks, the City has secured over $28 million in total grant funding across infrastructure, utilities, and planning initiatives. This includes approximately $15.6 million in water and utility infrastructure projects and over $5.3 million in planning, transportation, and community development efforts.

This level of grant activity demonstrates strong administrative capacity and a consistent ability to deliver complex capital projects that directly support long-term service sustainability and infrastructure reliability.

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9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

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City of Needles Website Checklist website accessed 6/11/2026 https://cityofneedles.com/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		x	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	

Sources:

City
Audits
Budgets
Questionnaire
Website. https://cityofneedles.com/. Accessed 9 October 2025

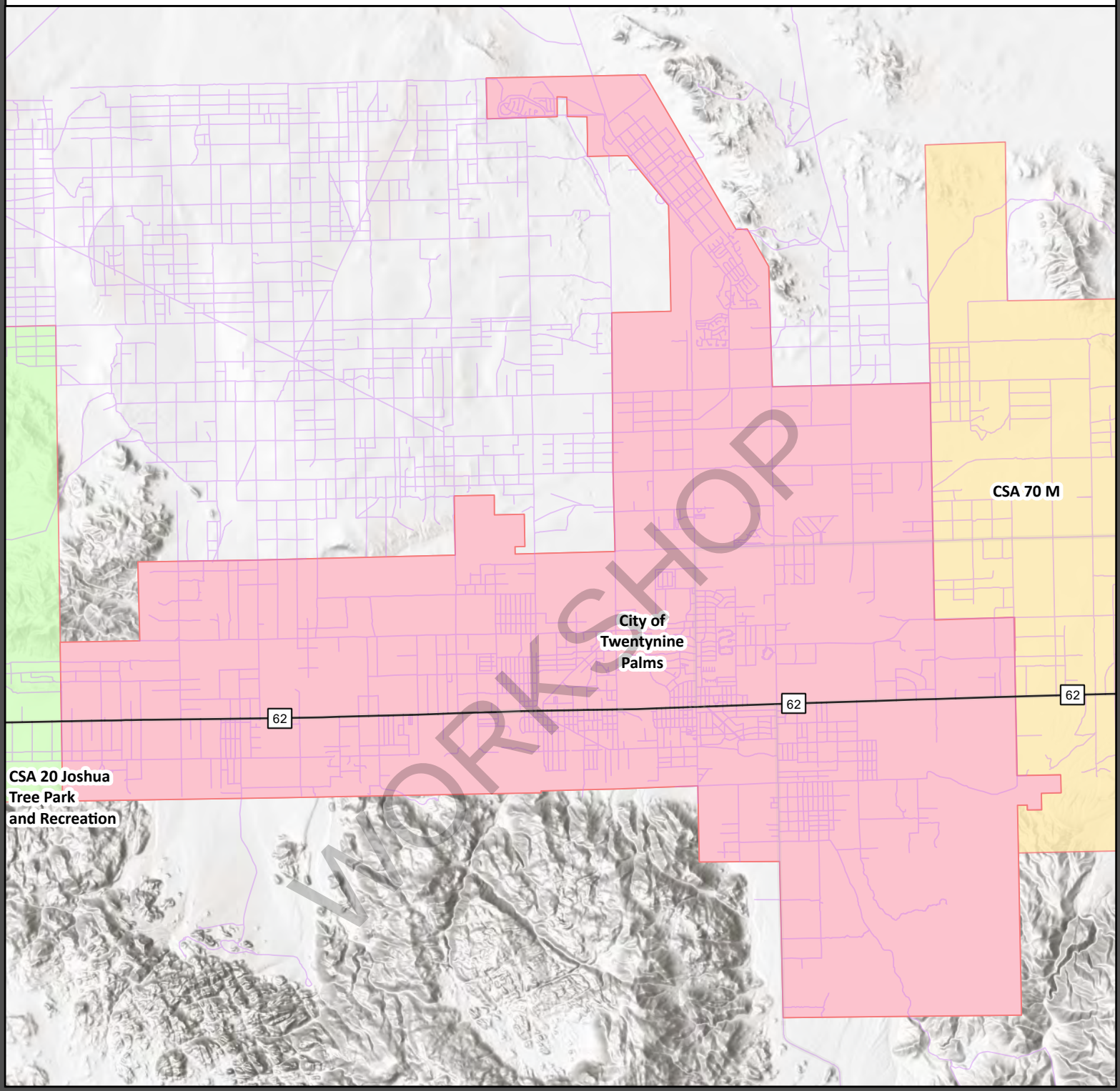
LAFCO
Fiscal Indicators Program
LAFCO 3158 – Service Review and Sphere of Influence Update for the City of Needles (2013)

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025, https://www.parksforcalifornia.org/projects/

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Workshop Draft

City of Twentynine Palms



Principal Act	Government Code Title 4 - §34000			**Year Formed**	1987	**Governance**	City Council
Area	58.81 sq. mi	**Population (Esri)**	27,101	**Website**	https://www.ci.twentynine-palms.ca.us		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

City of Twentynine Palms

CSA 20 Joshua Tree Park and Recreation

CSA 70 M

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Author: Arturo Pastor Map Created: 3/3/26

Workshop Draft

1. LAFCO Conclusion and Recommendation

This service review concludes that the City of Twentynine Palms possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the City of Twentynine Palms.

2. Overview and Brief History

When Colonel Henry Washington, Surveyor for the United States Government Land Office, arrived in 1855 the Oasis was primarily occupied by the Native American Chemehuevi Indian people. Gold prospectors followed in the 1870s and used the Oasis as a campsite. Because of the area's clean dry air and high elevation, Dr. James B. Luckie established a retreat for people afflicted with respiratory and heart problems in the 1920s.

Twentynine Palms, developed as a desert homesteading community in the 1920s, is situated in the Morongo Basin area of San Bernardino County, approximately 140 miles east of Los Angeles and 50 miles northeast of Palm Springs. Twentynine Palms was purportedly named for the palm trees located at the Oasis of Mara. Due to the abundance of fresh water and foliage, the oasis has historically attracted inhabitants.

During World War II, the area became strategically significant to the U.S. Army and the U.S. Navy, which practiced bombing and held aviation training exercises over the area. In 1952, the United States Marine Corps began constructing a base now known as the U.S. Marine Corps Air Ground Combat Center, the largest Marine Corps base in the United States.

Today, the community serves as a gateway to Joshua Tree National Park, which was designated a national monument in 1936 and a national park in 1994. The community is also the gateway to the 1,100-square-mile Marine Air Ground Task Force Training Command, Marine Corps Air Ground Combat Center, to the city's north.

The City incorporated on November 23, 1987, and encompasses approximately 58 square miles. As a municipality the City is responsible for, or the default agency for, all municipal services unless provided by another agency. For example, the City is not responsible for retail water or fire protection/emergency medical services/ambulance as those services are the responsibility of overlaying agencies. Hence, under its municipal powers, the City is the default agency for parks and recreation, streetlighting, and other services including potential sewer service. The City is classified as a "contract city", defined by the State of California as a city that contracts with another agency or private organization to provide

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various governmental services.[1] For example, the City is responsible for law enforcement, but chooses to contract with the County Sheriff's Department for such services.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1938 The County Board of Supervisors and the electorate approved the formation of the Twentynine Palms Park and Recreation District as a board-governed special district[2] in the Twentynine Palms and Wonder Valley areas.

1987 Registered voters submitted a reorganization application to incorporate the City of Twentynine Palms, dissolve County Service Area 8, and detach from County Service Area 70 (LAFCO 2427). LAFCO held a community workshop on the incorporation which was attended by numerous residents. The Commission approved the proposal because: 1) the area is a recognizable community; 2) the area is distant from the seat of county government that self-governance is warranted; 3) the boundaries adequately reflect the community; and 4) the area has a demonstrated ability to provide service at a lower cost than other urban areas. Following Commission approval, the required election measure passed with 52% of the vote (980 for, 894 against). Effective November 23, 1987, Twentynine Palms became a city.

1988 The Commission established the City's sphere of influence (LAFCO 2481). Future expansion was limited to the north and east due to contiguity with Joshua Tree to the west and the National Park to the south.

1992 The County Board of Supervisors, as the governing body of the Twentynine Palms Recreation and Park District, transferred jurisdictional responsibility for the District to the City Council. It was determined that decisions could be better rendered at the local level.

1993 As the governing body of the Twentynine Palms Recreation and Park District, the City applied to dissolve the district (LAFCO 2752) to receive the special district augmentation revenue that went to the district[3] and achieve economies of scale.

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[1] Such cities provide many of the basic services (i.e., law enforcement, fire protection, engineering, libraries, and park) through contracts with outside entities with the contract specifying the levels of service to be provided and the financial compensation for the service. Most cities in California which incorporated after Proposition 13 did so as contract cities as a cost savings measure.
[2] A board-governed special district is a special district that is governed by the County Board of Supervisors.
[3] Soon after passage of Proposition 13 in 1978, the state provided revenue to special districts to bail-out non-enterprise functions. In FY 1979-80 the state adopted a permanent bail-out measure which established the Special Districts Augmentation Fund. Under the law at that time, the full amount of property tax revenue of the District would transfer to the City without reference to the augmentation fund. However, in 1993 the state was considering reducing or even eliminating the augmentation fund which prompted the City need to act on the application to LAFCO.

Additionally, the proposal included the transfer of property taxes from the Park District to the City. The Commission approved the proposal with the condition that the City was required to continue to provide park and recreation services for residents in the outlying areas of the district.

1999 The City initiated an application to expand its sphere of influence with concurrent annexation of the residential portion of the Marine Corps Base, comprising 3.9 miles (LAFCO 2855 and 2856). The goal was to increase the City's population by including military personnel residing in on-base housing, thereby increasing revenues distributed through State subventions, particularly Motor Vehicle in Lieu revenues, while not incurring service or land use obligations on the military base.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The City of Twentynine Palms Parks & Recreation Department (part of the Community Services Administration) offers a range of services, facilities, and programs. The Community Services Administration provides administrative oversight of recreation, swimming pool, etc., schedules building use and rental, coordinates events, coordinates Community Development Block Grant ("CDBG") and other capital improvement grants for the parks, as well as coordinating with Public Works on park development and maintenance. The Department's mission statement is to create community through people, parks, and programs.

The City also offers a wide variety of recreation services to the community including, but not limited to: summer day camp programs, swim lessons, art and culture classes, dance, fitness and martial arts programs, lifeguard certification courses, CPR and First Aid training, holiday events, youth and adult sports programs, and a bicycle safety rodeo. The City has applied for Proposition 68 grant money to expand an existing park, develop a new park on City-owned property and open a new community center as part of a downtown revitalization project.

According to the City, Twentynine Palms has 174.9 acres of parkland, which includes parks, special use areas, and undeveloped parkland sites resulting in an overall park ratio of 4.2 acres of parkland per 1,000 persons.

The City's parks system is centered around two fully-equipped community parks and several specialized facilities:

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- **Luckie Park:** This is a major community park that serves as a core recreational area.
    - Facilities: It features sports facilities (including baseball/softball fields and a soccer field), picnic shelters, children's playgrounds, and barbecue areas.
    - Aquatics: It is home to the Luckie Park Pool, the city's public swimming pool, which offers seasonal aquatics programs like Red Cross swim lessons.
    - Indoor Hub: The Luckie Park Activity Center serves as a community center for programs and events.
- **Knott's Sky Park:** Another community park providing essential local amenities.
- **Twentynine Palms Community Center / Gymnasium:** Located at the new Freedom Plaza (a recent downtown revitalization project), this 11,000-square-foot facility serves as a major recreational hub. It offers open gym time for basketball and flexible space for special events and athletics.
- **Senior Center:** Provides a dedicated space for activities and services for the city's senior residents.
- **Twentynine Palms Skate Park:** A dedicated facility for skate activities.

5. Service Delivery Unique to the Agency

A. Mutual Use of Facilities
Although there is no formal joint use agreement, the City's Community Services Department and the Morongo Unified School District allow for joint use of a gymnasium and field. In addition, the City has used Flood Control District right-of-way to develop a walking/biking trail.

B. Irrigation with Non-Potable Water
The City irrigates Luckie Park and Knott's Sky Park with non-potable water.

C. Military Families
Many military members and their families live off base in the community and use the City's park and recreation services.

D. Joshua Tree National Park
Joshua Tree National Park is located on the southern boundary of the City. The park was declared a National Park in 1994 by Congress and had been a National Monument since 1936. Direct access to the park from the City greatly increases the recreational opportunities provided for the residents of Twentynine Palms.

E. Bureau of Land Management
The Bureau of Land Management has extensive holdings in the Twentynine Palms area, much of which is open for uses such as camping and wildlife watching.

F. Senior Center
The City's Senior Center is operated by a non-profit group, Reachout 29. The center offers a variety of activities and services for senior citizens such as a nutritional

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information workshop, bingo, computer classes, bridge club, aging and adult services, food distribution, in home supportive services, home weatherization programs, Braille institute visits, senior companion program, volunteer work and movie showings.

G. Art in Public Places
The City of Twentynine Palms established Art in Public Places in 2004 as part of its Public Arts Program. Art in Public Places is administered by the Public Arts Advisory Committee (PAAC). In addition to developing new arts programming, the PAAC will maintain an inventory of existing permanent public art and oversee assessment and maintenance of City owned works.

H. Theatre 29
A City owned facility, Theatre 29, is operated by a local community theatre group that stages performances throughout the year at Pioneer Park.

I. Youth Club
The Youth Club is a non-profit program located in Luckie Park offering after school and summer programs for youths ranging from ages seven to seventeen.

6. Master or Strategic Plan

The City completed a Master Plan of Parks and Recreation in 2008 and a Recreation Needs Assessment as part of the General Plan Recreation Element update in 2012. Both documents were used as background information in the discussion of City's future park needs that follows. Additionally, the City adopted a Community Trails Master Plan in 2014 that provides a framework and roadmap for developing a trail system that meets the needs of the community and visitors.

According to the City in 2021, Twentynine Palms will start experiencing a reduction in parkland per resident soon and will need to find an alternate source of parkland funding to keep up with the growing population and the need for additional parks. Currently, the City does not have a park fee collection program (e.g., Quimby Act fees) that is used to acquire additional parkland.

The City currently has 174.9 acres of parkland resulting in an overall park ratio of 4.2 acres of parkland per 1,000 persons. The Recreation Needs Assessment analyzed how successful the existing parks were in serving the residents of Twentynine Palms, using the criteria of providing parks within two miles of every resident. It was identified that Highway 62 and Adobe Road are significant barriers for park access, and that Luckie Park and Knott's Sky Park served most of the developed portions of the City.

According to the City, areas that are not being well served include the southeast and northeast areas. In addition, parks will be needed on the west side of the City in anticipation of serving new planned developments in that area. The Master Plan of Parks

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and Recreation identifies several needed upgrades to the City's existing parks and six potential future park areas designed to provide access to park facilities for the entire community.

In December 2025, the City Council adopted a Five-Year Strategic Plan to provide a framework and roadmap for developing a trail system that meets the needs of the community and visitors. Three actions related to parks and recreation are identified in this recent Strategic Plan:

1. Inventory locations at city parks, open spaces, and other public gather areas to ensure they have adequate shade structures, exploring additional cooling amenities as needed.
2. Identify specific steps to provide shade structures and additional cooling amenities to city parks, open spaces, and other pubic gathering areas.
3. Establish a youth-led advisory board to spearhead programming that supports teen and youth development and recreation. Support and facilitate the work of youth-led advisory board including regularly scheduled convening.

7. Previous Service Reviews

LAFCO completed a service review for the City of Twentynine Palms in June 2012. The review stated that the City, based on population projections, would need additional parkland to serve its residents beginning in 2040. No other specific issues regarding park and recreation facilities were identified at that time. LAFCO's 2018 service review for wastewater identified the City's efforts to construct a wastewater treatment and disposal facility. In 2022 the City requested that LAFCO conduct a service review of the community to determine any governmental or operational efficiencies. No other specific issues regarding park and recreation facilities were identified at that time.

These reviews are available via the link underneath the agency map on the first page of this profile section.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. <u>Overview</u>

The economy of the City is driven by two major sources: (1) The Marine Corps Air Ground Combat Center and (2) tourism related to the Joshua Tree National Park. After

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property taxes, transient occupancy tax ("TOT") is a critical source boosted by these two entities.

The General Fund is modest, requiring close monitoring and disciplined financial policies.

- **Size (FY 2025–2027):** The City Council recently approved a General Fund budget of approximately $14.6 million annually.
- **Goal:** The City consistently aims for a balanced budget (revenues matching expenditures) and often projects a small operating surplus for the fiscal year.
- **Fiscal Prudence:** Twentynine Palms maintains strong financial policies, including a goal to hold General Fund reserves at 10% of General Fund revenues and to maintain a Budget Stabilization Fund.

As with most cities, public safety and personnel are the primary demands on the General Fund.

- **Public Safety:** This is the largest expenditure area. The General Fund covers the substantial costs associated with law enforcement services (contracted through the San Bernardino County Sheriff's Department).
- **Program Subsidies:** The General Fund heavily subsidizes programs in Community Services (including Parks and Recreation) and Animal Control. Without this support, these programs would be unable to cover expenses.
- **Senior Center:** Recent budget adjustments have included General Fund transfers to support improvements and upgrades at the Senior Center.

Expenditures for Community Services/Parks are roughly $2.1 million (FY 2024/25), $2.2 million (2025/26), and $2.3 million (FY 2026/27), representing roughly 14.4%, 15.0%, and 14.9% of total expenditures, respectively.

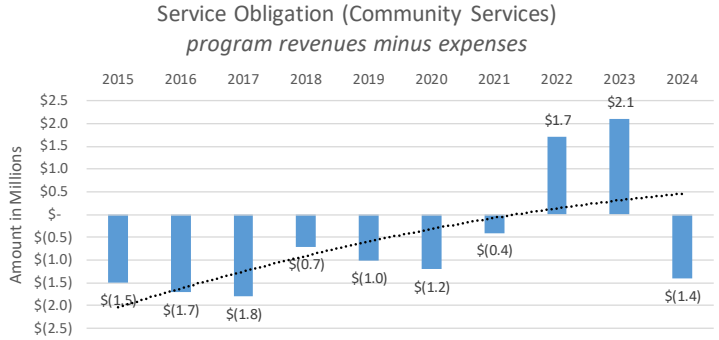
In 2022/23, the City received a grant from the State of California Natural Resources Agency in the amount of $1.3M for the reconstruction of the City's Luckie Park Pool. In 2023/24, Community Services expenditures increased by $784,168 due to the reopening of the pool in late May of 2023 as well as the reclassification of $565,703 in parks maintenance expenditures previously classified as Public Works Expenditures.

B. Fiscal Indicators

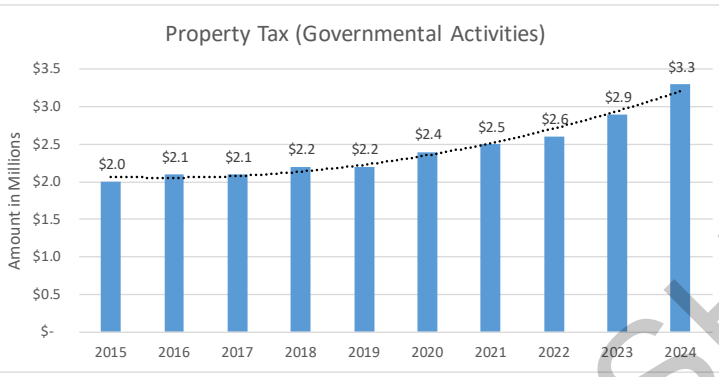
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

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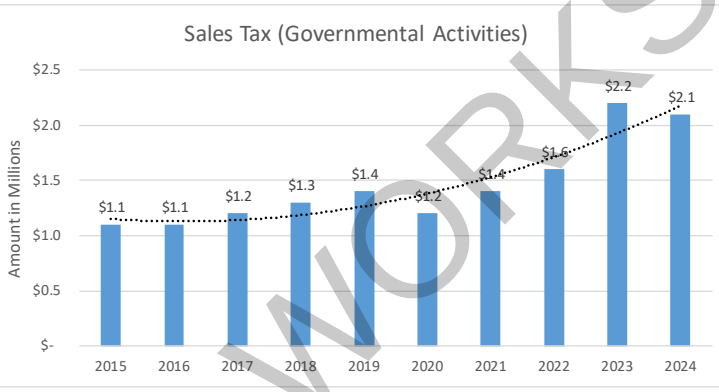
City of Twentynine Palms: Funding the Service



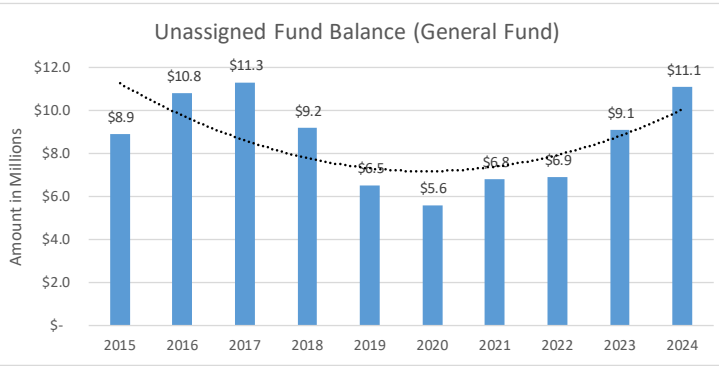
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Activities



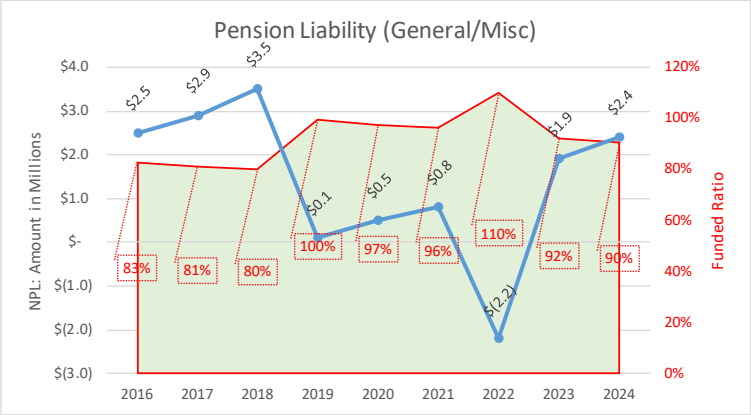
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



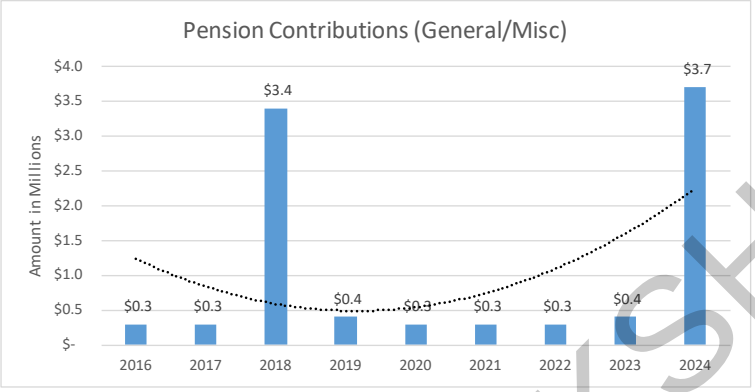
Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

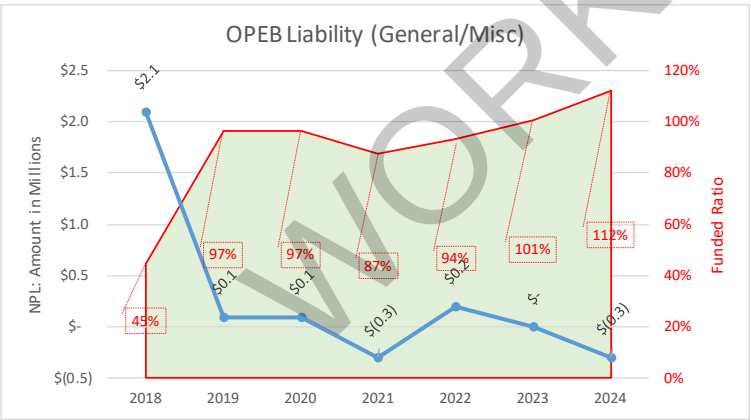
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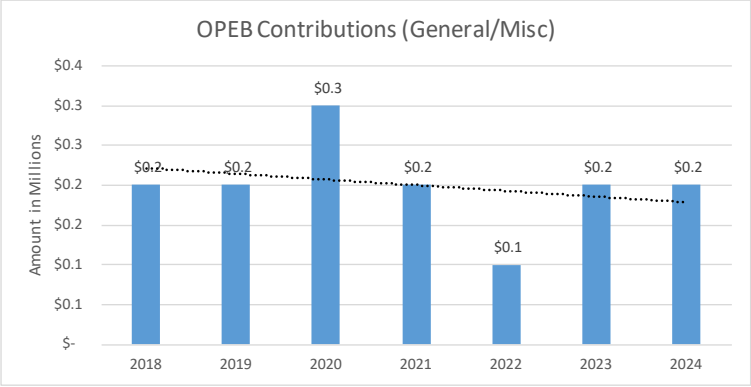
City of Twentynine Palms: Pension and Other Post-Employment Benefits



Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules







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The City demonstrates a financial profile characterized by strong revenue growth, a significant recovery in liquidity, and a robust funding position for its long-term liabilities.

Service Funding and Revenue Trends
The City's "service obligation"—the net cost of providing public services after accounting for program-specific charges and grants—has seen notable volatility. Historically, the City operated with annual service deficits ranging from approximately $1.1 million to $1.8 million. However, the City achieved significant operational surpluses in 2022 ($1.73 million) and 2023 ($2.08 million) before returning to a $1.41 million deficit in 2024.

Supporting these services is a steadily growing general tax base:

- **Property Taxes**: Revenues have increased every year for the past decade, growing from $2.04 million in 2015 to $3.27 million in 2024.

- **Sales Taxes**: This revenue stream has seen substantial growth, nearly doubling from $1.12 million in 2015 to a peak of $2.20 million in 2023, followed by a slight moderation to $2.13 million in 2024.

Reserves and Liquidity
The City's unassigned fund balance serves as its primary fiscal safety net and has undergone a major restoration. After reaching a 10-year low of $5.59 million in 2020, the reserve has more than doubled to reach $11.10 million in 2024. This current reserve level is the highest in a decade and provides the City with exceptional flexibility to manage economic shifts or emergency expenditures.

Long-Term Liabilities
The City's management of retirement and post-employment obligations is a primary area of financial strength:

- **Pension Liability**: The Net Pension Liability (NPL) stood at $2.43 million in 2024, with a funding ratio of 90.39%. Notably, in 2022, the City temporarily held a net pension asset position (more assets than liabilities) with a funding ratio of 109.75%.

  The City sponsors four rate plans (two miscellaneous and two inactive safety). In 2016, the City accepted the Twentynine Palms Water District (Water District) PERS Pension Liability within the LAFCO (Local Agency Formation Commission) proceedings that transferred the fire responsibility from the Water District to the San Bernardino County Fire Protection District. As part of the financial obligation, the Water District not only obligated the Pension Liability but also transferred cash to offset the Liability held in a PARS (Public Agency Retirement System) account. This represents the two safety rates of the inactive plan (PEPRA and Miscellaneous Safety) provided by the City.

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- **Other Liabilities**: The City has achieved an overfunded status for some of its other long-term benefit categories. In 2024, these secondary obligations showed a net asset of $285,472, representing a funding ratio of 112.08%.

Overall, the City appears to be in a stable financial position, supported by growing tax revenues, record-high cash reserves, and retirement plans that are well-funded.

C. Capital Outlay and Grant Funding

Based on the City's current two-year budget and grant applications, the following projects are planned to enhance recreational infrastructure:

- **Luckie Park Pool Reconstruction**: The City received a $1.3 million grant from the State of California Natural Resources Agency to remodel the aquatic center, including the chemical building and bathrooms. A review of the CA State Parks, Project Gallery or State Park Grant Programs Projects, identifies that since 2020 CA State Parks allocated $1,300,000 to the City.

- **Luckie Park Lot Improvements**: A $150,000 project funded by the Community Development Block Grant (CDBG) is designated for parking or lot upgrades.

- **City-Wide Channel Trail**: The City has allocated $439,001 (funded by Measure I) for the development of a channel trail for walking and biking.

- **Senior Center Upgrades**: $280,000 in general capital funding is set aside for improvements to the Senior Center facility.

- **Downtown Revitalization**: The City applied for Proposition 68 grant funding to open a new community center and develop a new park on City-owned property as part of a downtown project.

- **Future Park Expansion**: The Master Plan identifies six potential future park areas to address service gaps in the southeast, northeast, and western portions of the City.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

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Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

City of Twentynine Palms Website Checklist website accessed 12/29/2025 https://www.ci.twentynine-palms.ca.us/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?		
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?		X
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

WORKSHOP

Sources:

City
Audits
Budgets
Five-Year Strategic Plan, April 2025
General Plan
Questionnaire
Website. www.ci.twentynine-palms.ca.us. Accessed 8 October 2025

LAFCO
Fiscal Indicators Program

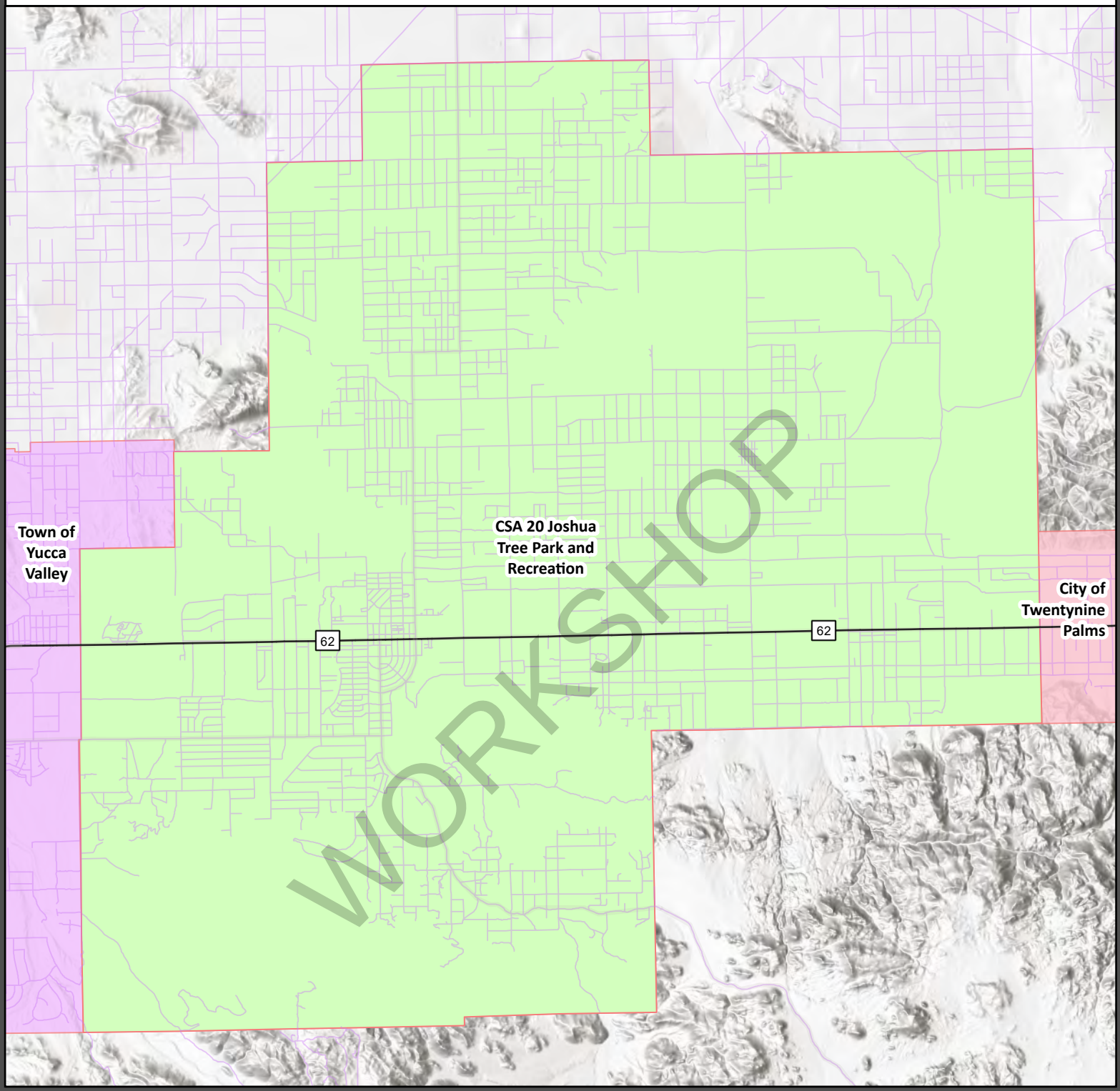
LAFCO 3101 – Service Review and Sphere of Influence Update for the City of Twentynine Palms (2012)

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025, https://www.parksforcalifornia.org/projects/

WORKSHOP

Workshop Draft

CSA 20 Joshua Tree Park and Recreation



Principal Act	Government Code 25210, Title 3, Division 2, Part 2, Chapter 2.2			Year Formed	1964	Governance	Board of Supervisors
Area	74.5 sq. mi	Population (Esri)	7,851	Website	https://specialdistricts.sbcounty.gov/parks-and-recreation/csa-20-joshua-tree		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ½ 1 2 3 4 Miles

N

City of Twentynine Palms

CSA 20 Joshua Tree Park and Recreation

Town of Yucca Valley

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Author: Arturo Pastor Map Created: 3/3/26

Workshop Draft

1. LAFCO Conclusion and Recommendation

This service review concludes that County Service Area 20 possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to County Service Area 20.

2. Overview and Brief History

The following narrative provides a historical perspective of the community as described in the *Joshua Tree Community Plan*[1].

> The Serrano Tribes were the first known inhabitants of the Joshua Tree area. While the Spanish and Mormons explored the region, neither group settled permanently; permanent settlement by ranchers and miners began in the 1850s as the area became a primary cattle drive route to Arizona. Development accelerated with the creation of an access route to the Morongo Basin, which achieved current highway status (Twentynine Palms Highway) in 1963.
>
> Recent growth has been fueled by recreational travel to the Colorado River and Joshua Tree National Park, which was established as a National Monument in 1936 and a National Park in 1994. Key community developments include the Hi-Desert Airport (1928), the Joshua Tree Fire Protection District (1948), and the Joshua Tree Community Center (1970s).

A brief history of the major governmental events related to CSA 20 or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1951 The County Board of Supervisors and the electorate approved the formation of the Joshua Tree Park and Recreation District as a board-governed special district.

1964 The County Board of Supervisors and the electorate approved the formation of County Service Area 20, a board-governed special district, to provide road and streetlighting services to Joshua Tree.

1993 The County Board of Supervisors initiated an application to reorganize all the Joshua Tree board-governed districts (County Service Area 20, Joshua Tree Recreation and Park District, and Joshua Tree Fire Protection District) with CSA 20 as the successor agency (LAFCO 2746). The stated reasons for reorganization

[1] County of San Bernardino. General Plan. *Joshua Tree Community Plan*. 12 April 2007.

WORKSHOP

were for more effective and efficient delivery of services and to achieve economies of scale in administration and delivery of the services. The possibility of including the independent Joshua Basin Water District in the reorganization proposal was evaluated but there was a lack of interest in transferring water service responsibility to the County. The Commission and the County Board of Supervisors approved the application which included the expansion of powers for CSA 20 to include fire protection and park and recreation services.

2008 The reorganization of the San Bernardino County Fire Protection District (LAFCO 3000), effective July 1, 2008, included the transfer of responsibility for fire services from CSA 20 (serving the Joshua Tree community) to the South Desert Service Zone of the newly reorganized San Bernardino County Fire Protection District.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

CSA 20 is governed by the County Board of Supervisors and administered by the Special Districts Division of the Public Works Department. It serves the Joshua Tree community in San Bernardino County, approximately 74 square miles generally between Yucca Valley and Twentynine Palms. CSA 20 owns, maintains, and operates four park sites: Sunburst Park (6171 Sunburst Avenue), Community Park (6617 Easterly Drive), Friendly Hills Park (7800 Sunny Vista Road), and Desert View Conservation Area (635 acres).

- Sunburst Park is a 20-acre site with a community center, two baseball fields, playgrounds, water play area, skateboard park, basketball court, tennis and racquetball facilities, picnic shelters/sites.
- Community Park is a 5-acre park with a pre-school/community center building, basketball court, picnic shelters/sites.
- Friendly Hills Park is a 2-acre park with playground and picnic shelters/sites.
- Desert View Conservation Area is a 635-acre natural open space with walking paths and equestrian trails.

5. Service Delivery Unique to the Agency

- Special Districts Department operates a pre-school program in Joshua Tree for children ages 2-4.

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- The Desert View Conservation Area ("DVCA") is comprised of approximately 605 acres of largely undisturbed habitat located south of State Highway 62 in Joshua Tree. Mountain biking, hiking, and horseback riding are all popular activities within the DVCA. The DVCA is managed by the Department of Public Works – Special Districts (Department) on behalf of CSA 20 Joshua Tree.

- Since 2011, CSA 20 is party to an agreement with the U.S. Department of the Navy (on behalf of Twentynine Palms Marine Corps Air Ground Combat Center) and Mojave Desert Land Trust. The agreement forms regional partnerships under which the Navy could work to preserve property and provide habitat in a manner that relieves or eliminates restrictions that inhibit military testing, operations or training, or limits development in the vicinity of military installations. Specific to CSA 20, the Desert View Conservation Area ("DVCA") is within the vicinity of the Twentynine Palms military installation and lies below the aviation corridor utilized for the base. The DVCA property, which is owned by CSA 20, holds significant conservation value and meets the established criteria contained within the Agreement. The CSA 20 DVCA project provides for development of a designated parking area, restroom, informational kiosk, and two complimenting trail routes (with signage) in the natural open space area of Joshua Tree. The improvements are designed to enhance both outdoor educational and recreational opportunities for the local community and visitors, while also protecting the wildlife area.

6. Master or Strategic Plan

While CSA 20 lacks a standalone master plan, its planning and budgeting items are integrated into the County's broader planning documents.

7. Previous Service Reviews

The District's first service review (by agency) is available via the link located underneath the agency map on the first page of this profile. No specific issues regarding park and recreation facilities were identified at that time.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). The information below incorporates all the information and sources identified above.

A. <u>Overview</u>

The District's management is handled through the County Special Districts Department. The primary sources of revenue for CSA 20 are its share of the one percent ad valorem

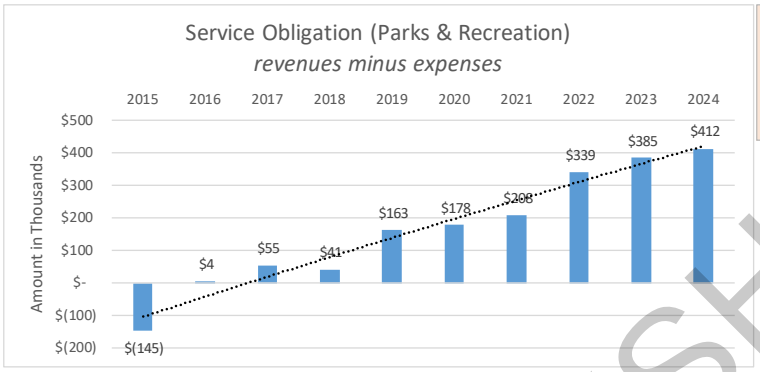
WORKSHOP

general levy. It also receives revenue from space rentals, lease/concession agreements and recreational programs.

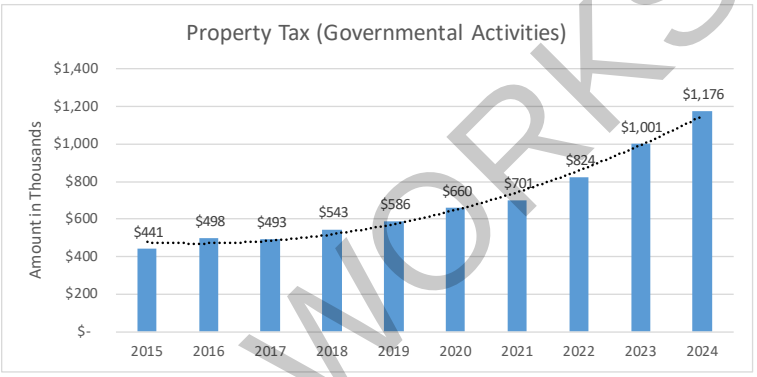
B. Fiscal Indicators

Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

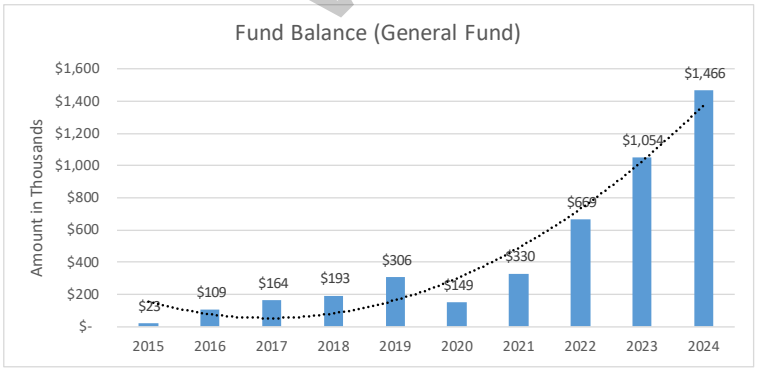
County Service Area 20: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Rev, Exp & Changes in Fund Balance



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Rev, Exp & Changes in Fund Balance



Fund balance that is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Statement of Rev, Exp & Changes in Fund Balance

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CSA 20 has demonstrated an strong financial trajectory over the last decade, transitioning to structural operational surpluses and a rapid accumulation of liquid reserves.

Service Funding and Revenue Trends

The agency's operational efficiency has improved significantly since 2015:

- Shift to Operational Surpluses: The "service obligation"—representing the net difference between program revenues (charges and grants) and total expenses—began the decade with a deficit of $144,794 in 2015. However, the agency achieved a small surplus in 2016 and has maintained a positive operational balance every year since, reaching a decade-high surplus of $412,391 in 2024.

- Strong Tax Base Growth: This operational success is supported by robust growth in property tax revenues, which have increased every year. Property tax receipts more than doubled over the ten-year period, rising from $441,092 in 2015 to over $1.17 million in 2024.

Reserve Health and Liquidity

The agency's fund balance serves as its primary fiscal safety net and has experienced exponential growth:

- Rapid Accumulation: The fund balance grew from a modest $22,939 in 2015 to over $1.46 million by 2024.

- Resilience and Volatility: While the balance saw a notable dip in 2020—dropping from $305,744 to $149,213—it rebounded aggressively in the following years. Between 2021 and 2024 alone, the reserve balance increased by approximately 344%.

- Fiscal Cushion: By the end of fiscal year 2024, the fund balance represented more than 3.5 times the annual net operational surplus, providing a substantial cushion for future capital projects or economic downturns.

Overall, CSA 20 appears to be in a stable and improving financial position. Its ability to consistently grow its primary revenue source while simultaneously increasing its operational surpluses has allowed for an expansion of its liquid reserves.

C. Capital Outlay and Grant Funding

Because the agency maintains limited facilities, there is no requirement for major capital outlay beyond routine maintenance. Recent improvements include:

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- Desert View Conservation Area Recreational Trails Project Phase II (2023)
  - Phase I from 2019 included the development of a designated parking area, restroom, main informational kiosk, and two complimenting trail routes in the natural open space area with signage. These improvements were funded through federal and state grants.
  - Phase II improvements include trail directional signage, informational kiosks with covered seating areas, habitat shelters, viewing platforms, discovery interpretive panels, picnic tables, and mileage posts.
  - $2,000,000 from the CA Wildlife Conservation Board (Status: In Design)

- Sunburst Park and Community Park Project (2024)
  - Includes design of the Project's plans and specifications and subsequent construction to clean up, beautify, and provide improved recreational opportunities at Sunburst Park and Community Park.
  - $3,774,000 from CA Department of Transportation for the Clean California Local Grant Program (Status: In Design)

- Community Center Door Replacement (2025)
  - Installation of two new automatic doors at the east and west entryway doors of the Community Center and reconstructing ADA-compliant concrete landings.
  - $120,000 from CSA 20 Operating Fund

- Community Center Roof Replacement Phase 1 (2026)
  - Scheduled roof replacement
  - $300,000 from CSA 20 Operating Fund (Status: Planned)

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

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County Service Area 20 Website Checklist website accessed 1/12/2026 https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?			X
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

WORKSHOP

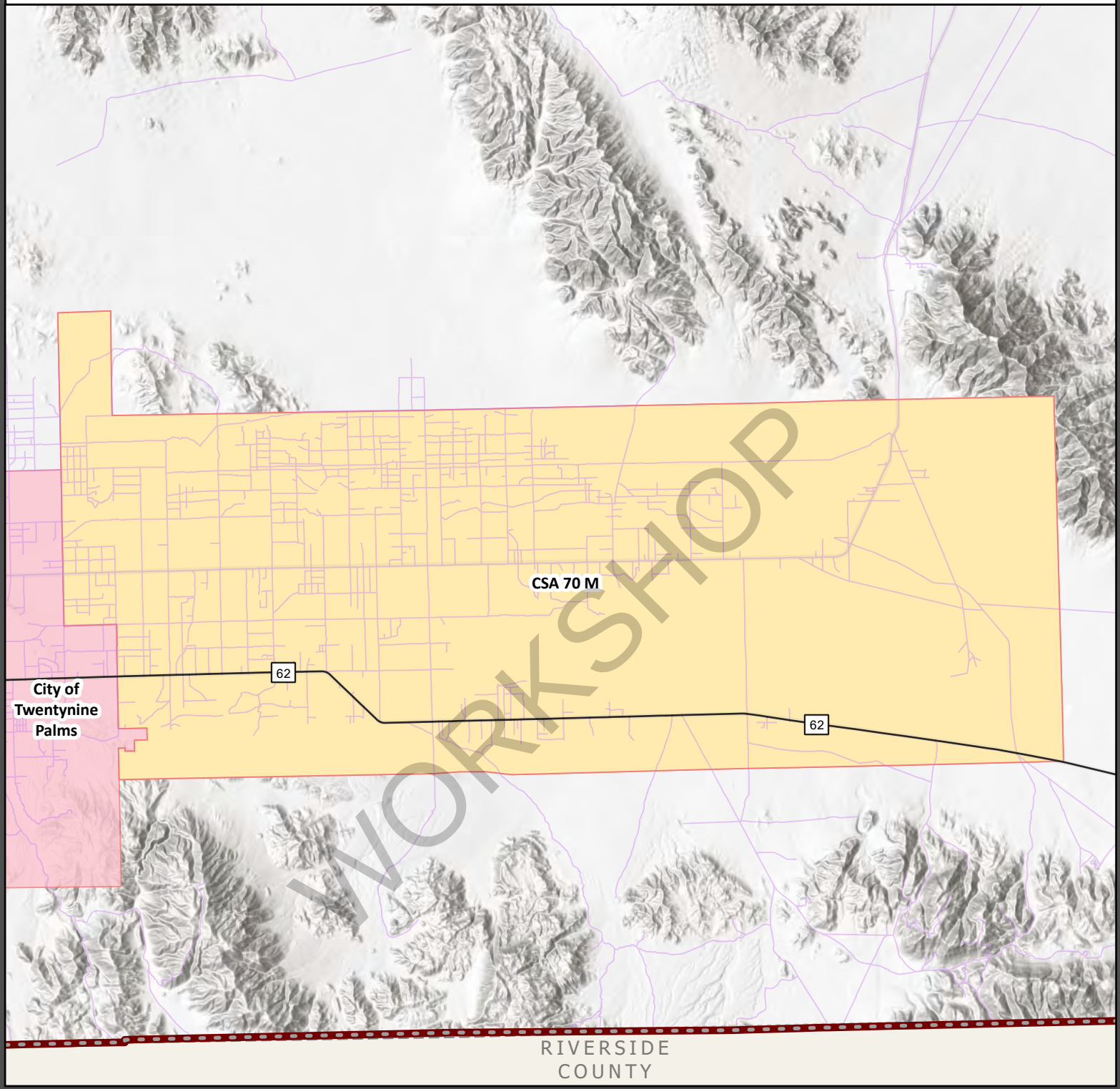
Sources:

District
Audits
Budgets
County of San Bernardino. 2007 General Plan. Joshua Tree Community Plan. Adopted 12 April 2007.
Questionnaire
Websites. https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/. Accessed 17 October 2025

LAFCO
Fiscal Indicators Program
LAFCO 3132 – Service Review and Sphere of Influence Update for County Service Area 20 (2011)

Workshop Draft

CSA 70 M



Principal Act	Government Code 25210, Title 3, Division 2, Part 2, Chapter 2.2			**Year Formed**	1991	**Governance**	Board of Supervisors
Area	132.7 sq. mi	**Population (Esri)**	892	**Website**	https://specialdistricts.sbcounty.gov/service-areas/csa-70-m		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 ¾ 1½ 3 4½ 6 Miles

N

City of Twentynine Palms

CSA 70 M

466

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that County Service Area 70 Zone M possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to County Service Area 70 Zone M.

2. Overview and Brief History

A brief history of the major governmental events related to CSA 70 Zone M or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

1972 The County Board of Supervisors formed County Service Area 70 Zone M to provide road services to the Wonder Valley community.

1991 In 1991, the community was detached from the Twentynine Palms Recreation and Park District, resulting in Zone M assuming ownership and maintenance of the Wonder Valley Community Center (LAFCO 2636). As a function of the proposal, the proposal included the transfer of property taxes from the Park District to CSA 70 Zone M.

2008 The reorganization of the San Bernardino County Fire Protection District (LAFCO 3000), included the transfer of responsibility for fire services from County Service Area 70 Zone M to the San Bernardino County Fire Protection District ("County Fire"). Included in the transfer was all the ad valorem property tax from CSA 70 Zone M and the special tax for fire protection from CSA 70 Zone M to County Fire.

3. Boundary and Sphere of Influence Review

This review identifies no boundary matters for the agency related to park and recreation services.

4. General Operations

CSA 70 Zone M is governed by the County Board of Supervisors and administered by the Special Districts Division of the Public Works Department. It serves a 135-square-mile area in the Wonder Valley community, east of Twentynine Palms. Zone M acts as the primary provider for both augmented road maintenance and park and recreation services within its boundaries.

WORKSHOP

CSA 70 M operates one park, encompassing about 10 acres. At that site, the Wonder Valley Community Center is roughly 4,100 square feet and the park play area is roughly 16,000 square feet. The park area contains children's play equipment, picnic tables, BBQ facilities, basketball court, and walking trail.

5. Service Delivery Unique to the Agency

There are no unique services provide by CSA 70 Zone M.

6. Master or Strategic Plan

While CSA 70 Zone M lacks a standalone master plan, its planning and budgeting items are integrated into the County's broader planning documents.

7. Previous Service Reviews

The District's first service review (by agency) is available via the link located underneath the agency map on the first page of this profile. No specific issues regarding park and recreation facilities were identified at that time.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). The information below incorporates all the information and sources identified above.

A. Overview

Because the 2008 reorganization transferred its share of property tax revenue to County Fire, Zone M's non-enterprise park activities now rely on alternative funding sources.

Revenue and Funding Challenges

- Primary Funding: Park services are currently funded by a $10 per-parcel annual service charge, as well as fees, concessions, and rent.
- Inflation Concerns: The $10 service charge is a flat rate that does not include an inflation factor, which is a point of concern for long-term fiscal sustainability.
- Road Service Debt: In 2022, the agency entered into a $280,000 agreement with the County Revolving Fund to purchase a motor grader for its road maintenance function, to be repaid over ten years.

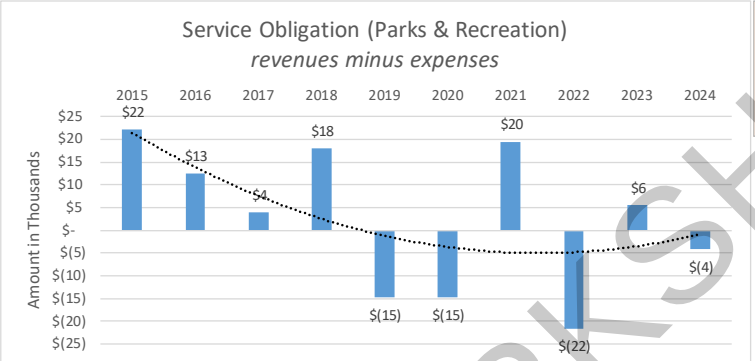
WORKSHOP

Not particular to park and recreation but to Zone M's road function, in October 2022, the CSA County Revolving Fund entered into an agreement with Zone M for the purchase of a motor grader. The County Revolving Fund advanced the amount of $280,000 to be repaid within ten years through a portion of the road special assessment taxes received annually.

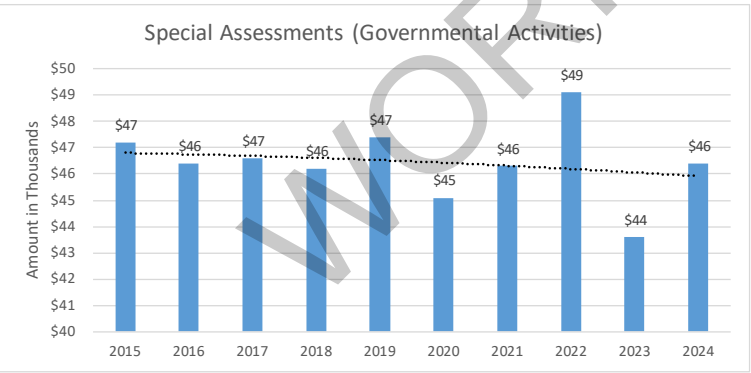
B. Fiscal Indicators

Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

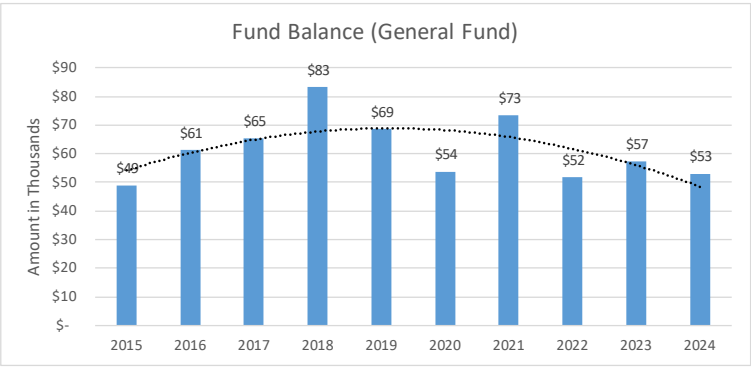
County Service Area 70 Zone M: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Rev, Exp & Changes in Fund Balance



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Rev, Exp & Changes in Fund Balance



Fund balance that is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Statement of Rev, Exp & Changes in Fund Balance

WORKSHOP

C. Capital Outlay and Grant Funding

Because the agency maintains limited facilities, there is no requirement for major capital outlay beyond routine maintenance.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

WORKSHOP

County Service Area 70 Zone M Website Checklist website accessed 1/12/2026 https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?			X
City Council schedule?		X	
Budgets (past 3 years)?		X	

Audits (past 3 years)?	X	
List of elected officials and terms of office?	X	
List of key agency staff with contact information?	X	
Meeting agendas/minutes (last six months)?	X	
Notes:		

Sources:

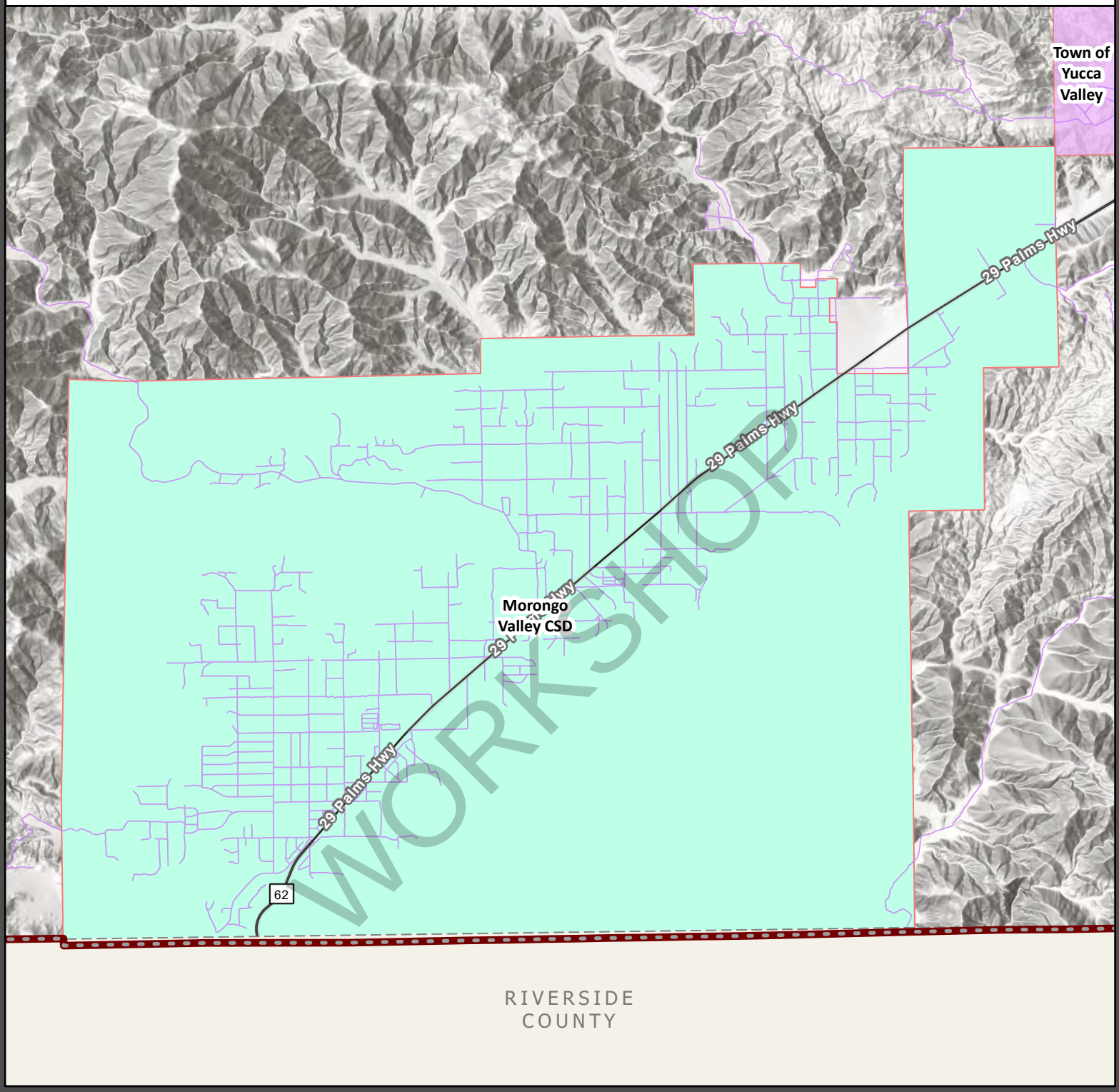
District
Audits
Budgets
Questionnaire
Websites. https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/. Accessed 17 October 2025

LAFCO
Fiscal Indicators Program
Service Review for County Service Area 70 Zone M (2012)

WORKSHOP

Workshop Draft

Morongo Valley CSD



Principal Act	Government Code 61100, Division 3, Title 5, superseded by Division 3, Title 6			Year Formed	1958	Governance	Board of Directors
Area	26.83 sq. mi	Population (Esri)	3,442	Website	https://www.mvcsd.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.35 0.7 1.4 2.1 2.8 Miles

N

Morongo Valley CSD

Town of Yucca Valley

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the Morongo Valley Community Services District appears to provide an appropriate level of public park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the Morongo Valley Community Services District. Although, this service review concludes that while the CSD benefits from a growing tax base and an absence of long-term retirement debt, the reduction of its unassigned fund balance presents an ongoing challenge to its financial stability and operational flexibility that the District is actively addressing. Further, the CSD faces significant financial challenges with its fire department. The District is actively evaluating service delivery models, staffing structures, and funding mechanisms to address these challenges and maintain service levels. These challenges could affect the service levels of general activities such as parks and recreation. The CSD operates on a thin budgetary margin; unexpected expenses such as the immediate replacement of a fire truck or the State Office of Emergency Services canceling the fire crew contract could jeopardize its viability.

WORKSHOP

2. Overview and Brief History

Morongo Valley is in the southwestern end of the Morongo Basin, north of Palm Springs, west of Yucca Valley, south of Pioneertown and east of the San Bernardino Mountains. Morongo Valley is mountainous with scattered development on large parcels of land. Wilderness and recreational areas surround the community. Development is primarily low-density residential lots with limited commercial development. The community has a current estimated population of 3,900 and is home to many retirement-aged residents.

In 1958, voters approved the formation of the Morongo Valley Community Services District ("CSD"). The CSD is an independent special district with a five-member board of directors, elected at large, and encompasses approximately 24 square miles. The CSD's original services included parks and recreation and street lighting. In 1962, the CSD assumed fire service responsibilities using an all-volunteer staff. Currently, LAFCO authorizes the CSD to provide the following functions: fire protection, parks and recreation, and streetlighting.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The CSD owns and operates Covington Park, the community's main public recreation facility. The park serves as a hub for recreation and community gatherings, featuring:

- Playgrounds: Three separate areas designed for different age groups.
- Skate Park: Known as The Slab.
- Nature Access: Hiking trails connecting to the local landscape.
- Cultural Space: Community building housing an Art Colony for local artists and workshops.

The District has demonstrated operational adaptability through staffing adjustments, pursuit of grant funding, and regional partnerships to sustain service delivery.

5. Service Delivery Unique to the Agency

- Sheriff's Work Release Program: The District partners with the San Bernardino County Sheriff's Department to utilize inmate work crews for general park maintenance and beautification. This partnership supplements staff work and supports community reintegration programs.

- Adjacent Open Lands: The Bureau of Land Management ("BLM") has extensive holdings in the Yucca Valley and Morongo Basin areas, much of which is open for uses such as off-roading, camping and wildlife watching. The CSD overlaps the Big Morongo Canyon Preserve, a wildlife corridor that links the BLM's San Gorgonio Wilderness with the San Bernardino National Forest and Joshua Tree National Park. Within the 30,000-acre Preserve sits the Big Morongo Regional Park (about 200 acres), which is owned by the County of San Bernardino. Under a Memo of Understanding with the County, the BLM manages the land and is supported by the Friends of Big Morongo Canyon Preserve and other volunteer groups.

6. Master or Strategic Plan

The District does not currently maintain a formal Parks Master Plan or adopted Recreation Element.

7. Previous Service Reviews

LAFCO has extensively reviewed the CSD since 2012. These include scheduled service reviews as mandated by Government Code Section 56430 and requested special studies conducted under Government Code Section 56378:

WORKSHOP

- **2012**: Service Review for the CSD
- **2015:** At the request of a CSD board member, Special Study for the CSD, with updates for the next two years
- **2020:** *Countywide Service Review for Fire Protection/Emergency Medical Services/Dispatch*, with updates for one year
- **2022:** Special Study for the CSD specific to fire protection services

The most recent service review, the *Countywide Service Review for Fire Protection/Emergency Medical Services/Dispatch*, recommended that the CSD coordinate with the County to: (1) seek local, state and federal grants and funding to support the Morongo Valley Fire Department and maintain local control; (2) advocate to Caltrans to decrease traffic speeds on State Route 62 to 40 MPH through the Morongo Valley business district, and (3) work with the California Highway Patrol to increase law enforcement activities along State Route 62, including enforcing any reduced traffic speeds. LAFCO staff in 2022 inquired on progress on its 2020 recommendations and significant movement was made by Caltrans and CHP on SR 62.

Not specific to parks and recreation, the 2022 special study offered the following options toward the development of a long-term, fiscally sustainable solution to fire and emergency service provision within the community.

Options	Challenges
Assumption of fire and emergency medical services by San Bernardino County Fire Protection District and its South Desert Service Zone	Will require some type of additional funding (e.g., parcel tax, etc.). Will result in increased response times if service comes from Yucca Valley. Will cost much more if County Fire assumes the current CSD fire station.
Assumption of fire and emergency medical services by California Department of Forestry and Fire Protection (Cal Fire)	Will require some type of additional funding (e.g., parcel tax, etc.). Will result in increased response times if service comes from Yucca Valley.
Reduction of district fire protection level of service until it reaches a sustainable level financially, recognizing the requirement to have a full-time paid paramedic position to continue to receive its benefit assessment	Will likely continue to strain the CSD's limited resources, jeopardize the agency's ability to attract and retain employees, and compromise service levels over the long-term.
Provide the level of service desired by the community: paramedic and two crews, three shifts, with redundancy, proper training, and adequate equipment	Will require some type of additional funding (e.g., parcel tax, etc.)

WORKSHOP

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

LAFCO has identified the CSD's severe fiscal constraints which threaten its operational sustainability. The CSD operates on a thin budgetary margin; unexpected expenses such as the immediate replacement of a fire truck or the State Office of Emergency Services canceling the fire crew contract could jeopardize its viability.

The road to recovery from the Great Recession has been especially challenging for rural communities. Due to relatively low commercial activity and housing turnover, the Morongo Valley community experienced low increases to its assessed value. In the case of Morongo Valley CSD, it took ten years for property taxes to return to 2009 levels. The District has worked hard to keep itself afloat and should be recognized for these efforts.

B. Fiscal Challenges and Trends

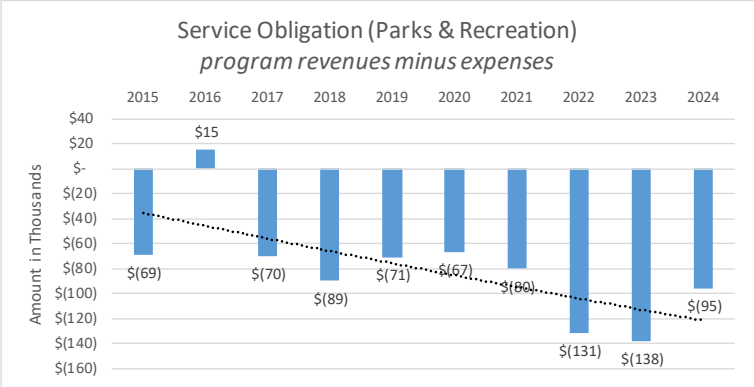
- **Slow Recovery:** Due to low commercial activity, it took ten years for property taxes to return to 2009 levels following the Great Recession.
- **Revenue Stabilization:** In recent years, assessed valuation has increased, leading to growth in property tax revenue and fire assessments.
- **Emergency Service Revenue:** The CSD generates supplemental revenue by participating in CalFire and U.S. Forest Service strike teams.
- **Expenditure Concerns:** Despite revenue gains, recent audits show significant increases in expenditures and a sharp decrease in the Unassigned Fund Balance. In 2024, fund balances decreased by approximately $230,149, leaving a total of $18,892.

C. Fiscal Indicators

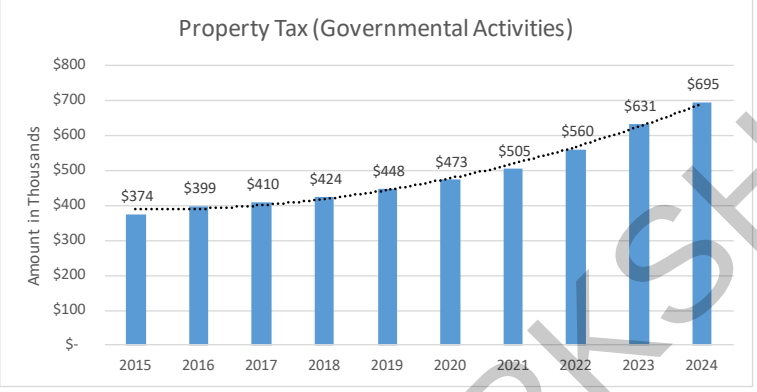
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

WORKSHOP

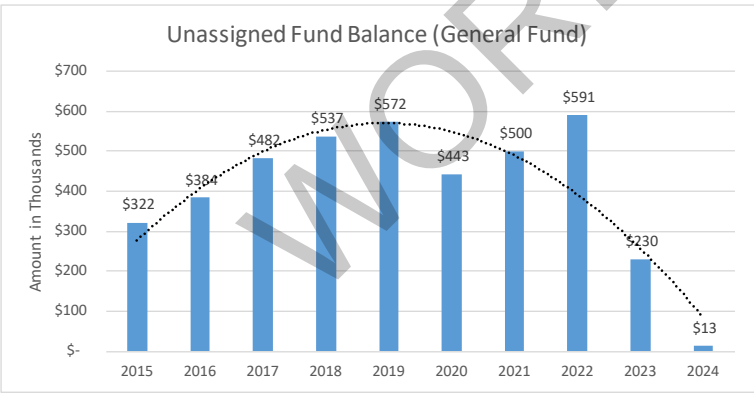
Morongo Valley CSD: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Activities



Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

WORKSHOP

The CSD is experiencing a period of significant fiscal strain, characterized by a near-depletion of its primary financial reserves despite a growing property tax base.

Revenue and Service Funding

The District's property tax revenue has shown strong and consistent growth over the last decade, nearly doubling from $373,931 in 2015 to $694,661 in 2024. However, the "service obligation"—the net cost of providing services after accounting for charges and

grants—has also increased. While the District maintained relatively stable service deficits of around $70,000 to $90,000 for much of the decade, these costs spiked in 2022 and 2023, exceeding $130,000 annually. Although the deficit improved to $95,356 in 2024, the structural gap between service costs and program revenues remains wider than it was in the mid-2010s.

Reserve Health and Liquidity
The most critical trend in the District's finances is the precipitous decline of its unassigned fund balance, which serves as its primary liquidity cushion. Between 2015 and 2022, the District generally maintained a healthy reserve, which peaked at $591,236 in 2022. However, this balance has since collapsed, falling to $229,721 in 2023 and dropping to just $13,426 by the end of fiscal year 2024. The reduction in fund balance reflects a period of increased operational demands and investment in maintaining service levels, and the District is evaluating strategies to rebuild reserves. This represents a 97.7% reduction in available liquidity in just two years. At these levels, the District has virtually no fiscal cushion to manage unexpected expenses or fluctuations in cash flow.

In summary, while the CSD benefits from a growing tax base and an absence of long-term retirement debt, the exhaustion of its unassigned fund balance presents an immediate challenge to its financial stability and operational flexibility.

D. Pension and OPEB Obligations and Payments

The CSD does not offer pensions or Other Post Employment Benefits ("OPEB") to employees; therefore, it carries no liabilities in these areas.

E. Capital Outlay and Grant Funding

The District continues to seek grant funding and does not have an adopted capital program or schedule.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

WORKSHOP

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

Morongo Valley Community Services District Website Checklist website accessed 1/5/2026 https://morongocsd.specialdistrict.org/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information? *(required for independent special districts by 1/1/2020)*	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

WORKSHOP

Sources:

District
Audits
Budgets
Questionnaire
Website. https://morongocsd.specialdistrict.org/. Accessed 9 October 2025

LAFCO
Fiscal Indicators Program
LAFCO 3151 – Service Review and Sphere of Influence Update for Morongo Valley CSD (2012)

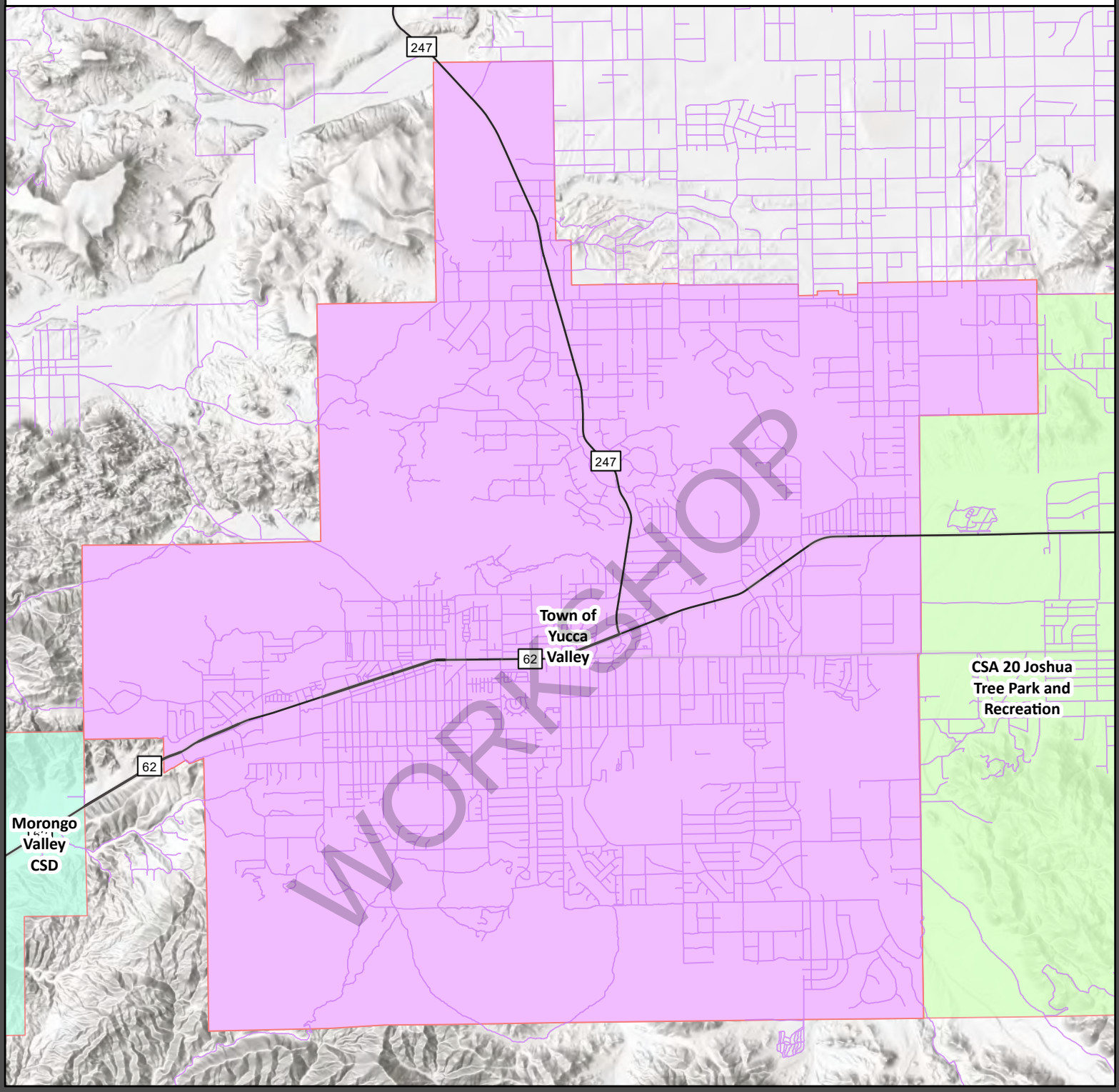
LAFCO 3189 – Special Study of Morongo Valley CSD (2015) and its subsequent updates
LAFCO 3231 – Countywide Service Review for Fire Protection/Emergency Medical Services/Dispatch
LAFCO 3253 - Special Study for the Morongo Valley Community Services District

San Bernardino County
San Bernardino County. Morongo Valley Community Action Guide, Draft. Countywide Plan. May 2019.

WORKSHOP

Workshop Draft

Town of Yucca Valley



Principal Act	Government Code Title 4 - §34000			Year Formed	1991	Governance	Town Council
Area	39.82 sq. mi	Population (Esri)	21,288	Website	https://www.yucca-valley.org		

LAFCO Service Reviews	
Round 1, by Agency	
Round 2, Water	
Round 2, Sewer	
Round 2, Fire/EMR	

0 0.42 0.85 1.7 2.55 3.4 Miles

N

CSA 20 Joshua Tree Park and Recreation

Town of Yucca Valley

Morongo Valley CSD

481

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Workshop Draft

Author: Arturo Pastor Map Created: 3/3/26

1. LAFCO Conclusion and Recommendation

This service review concludes that the Town of Yucca Valley possesses adequate administrative, service, and financial capacities to provide an appropriate level of park and recreation services. These capacities appear sufficient to continue providing effective services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to the Town of Yucca Valley.

2. Overview and Brief History

The earliest known inhabitants of the Morongo Basin were the Serrano people. These inhabitants migrated annually to higher hunting grounds through Big Morongo Canyon, where consistent spring water was available. The camps they established were eventually used by cattlemen as an alternate travel route.

In the late 1800s, Mark "Chuck" Warren and his family homesteaded in what is now Yucca Valley. They hand-dug the first well, "Warren's Well", which became renowned for its hospitality and reliability as a water source for travelers. Now a California historic site, Warren's well became the social center of the community.

A new influx of settlers came into the Basin in the 1920s. The clear air and hot, dry climate continued to attract people seeking relief from lung problems or arthritis. Development in the area started in 1923 with the first gas station at the "Lone Star Ranch." In the 1930s more gas stations and numerous food markets opened. Development accelerated post-World War II with the establishment of an access route to the basin. By 1949, when the community was renamed to "Yucca Valley," it had developed into a thriving desert town. In 1963, the access route gained highway status (Highway 62 – Twentynine Palms Highway) and opened the area to further development.

The Town is classified as a "contract city", defined by the State of California as a city that contracts with another agency or private organization to provide various governmental services.[1] For example, the City is responsible for law enforcement, but chooses to contract with the County Sheriff's Department for such services.

A brief history of the major governmental events related to incorporation or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

[1] Such cities provide many of the basic services (i.e., law enforcement, fire protection, engineering, libraries, and park) through contracts with outside entities with the contract specifying the levels of service to be provided and the financial compensation for the service. Most cities in California which incorporated after Proposition 13 did so as contract cities as a cost savings measure.

WORKSHOP

1956 The County Board of Supervisors and the electorate approved the formation of the Yucca Valley Park and Recreation District as a board-governed special district[2].

1974 In 1971, the Commission received a proposal being the first formal attempt to incorporate Yucca Valley (LAFCO 1087) and reorganize the overlaying service districts (LAFCO 1092). In 1973 the Board of Supervisors approved the reorganization and called for an election for incorporation and reorganization as one question on the ballot. In January 1974, the voters denied the incorporation and reorganization.

1977 In 1976, the Commission received a proposal initiated by registered voter petition as the second formal attempt to incorporate Yucca Valley (LAFCO 1648). Following Commission approval, the Board of Supervisors called for an election. The incorporation was defeated at the November 1977 election.

1982 LAFCO staff asked the Hi-Desert Water District to substantiate its claim that the District actively engaged in sewer and park and recreation services (LAFCO 2218). The Commission retained the park and recreation function because the District was actively assisting the former Yucca Valley Park and Recreation District in the area.

1985 In 1984, the Commission received a proposal initiated by registered voter petition as the third formal attempt to incorporate Yucca Valley (LAFCO 2304). Unlike the previous incorporation attempts, this proposal did not include the Yucca Mesa area as it was felt that support in the area was not adequate to justify inclusion. Following Commission approval, the Board of Supervisors called for an election. The incorporation was defeated at the November 1985 election by a vote of 1,465 for and 2,599 against.

1991 The Commission received a proposal initiated by registered voter petition as the fourth formal attempt to incorporate Yucca Valley (LAFCO 2661). As with the previous incorporation attempt, this proposal did not include the Yucca Mesa area as it was felt that support in the area was not adequate to justify inclusion. Additionally, this proposal chose the name "Town of Yucca Valley" instead of "City of Yucca Valley" to reflect its rural character.

The proposal was a reorganization that included the incorporation of the Town of Yucca Valley, dissolution of County Service Area 45 (streetlights), establishment of the Yucca Valley Park and Recreation District as a subsidiary district of the Town, detachments from County Service Area 38 (fire protection),

[2] A board-governed special district is a special district that is governed by the County Board of Supervisors.

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annexations to the Yucca Valley Fire Protection District, and detachment from County Service Area 70 (unincorporated countywide).

Following Commission approval, the Board of Supervisors called for an election. In November 1991, the electorate approved incorporation by a vote of 2,425 for and 2,414 against.

1993 The Commission approved a Town of Yucca Valley initiated proposal to dissolve the Yucca Valley Recreation and Park District (LAFCO 2753). The boundaries of the district exceeded the boundaries of the Town by approximately six square miles. As a condition of approval, the Town was required (and agreed) to continue providing park and recreation services, in the same manner as provided to residents of the Town, to the six square miles outside the Town's boundary.

3. Boundary and Sphere of Influence Review

This review identifies no boundary or sphere of influence matters for the agency related to park and recreation services.

4. General Operations

The Community Services Department manages a broad range of recreational and cultural programs. The divisions include Recreation, the Hi-Desert Nature Museum, Senior Center, and Facility Reservations. The department's mission is to enhance the quality of life, promote health and wellness, and strengthen the community through recreational and cultural programs.

The Parks, Recreation and Cultural Commission works in an advisory capacity to the Town Council and other relevant agencies to help shape public recreation, development of open spaces, parks, playgrounds, and other recreational facilities and programs.

The Town maintains several local parks and key community hubs:

- **Yucca Valley Community Center Complex:** This serves as the central hub for the Town's services and recreation. It houses:
    - The Recreation Division offices.
    - The Hi-Desert Nature Museum.
    - Grace Vargas Senior Center. The Senior Center is located adjacent to the Community Center at the Town Hall complex. The Senior Center land and building is owned by the Town, the Town operates most of the programs, and the County runs the meal program. The Senior Center serves five meals per week and approximately 14,000 meals per month through on-site meals and

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meals on wheels. According to the *Public Facilities Master Plan*, the community would like to have a Senior Center with a larger lounge and game rooms.

- Town Hall and the Library. The Community Center was constructed in 1970, when the population of Yucca Valley was 6,000. The Community Center is owned and operated by the Town. The Community Center also houses the office space for the Town Community Services Department. The total area is 11,922 square feet, with the majority available for rental.
- Outdoor Amenities: A lighted softball field, a lighted soccer field, volleyball and basketball courts, a skate park, a picnic area, and a display of public art.

- **Jacobs Park:** Includes four lighted tennis courts, t-ball fields, a playground, and a picnic area.

- **Remembrance Park:** A passive park featuring unique desert landscaping and public art, located near Highway 62.

- **Machris Park:** A 12-acre park in the Sky Harbor area with a lighted softball field, playground, community building, basketball court, and picnic area.

- **Paradise Park:** Includes playground equipment, a half-court basketball court, and a t-ball field. This is also the location of the Paradise Park After School Program.

The Recreation Division provides a wide range of programs, activities, and events managed by specialized staff (Supervisors for Aquatics/Events and Sports/Wellness).

- **Programming:** Includes Youth Sports (basketball, pee wee leagues), Adult Sports (co-ed softball), and a wide variety of Enrichment Classes (like gardening, music appreciation, and arts).

- **Fitness and Wellness:** Regular activities are scheduled for fitness, including Pickleball (clinics, drills, and ladder leagues), Slow Poke Hiking Club, and various fitness classes like Stretch 'N Tone.

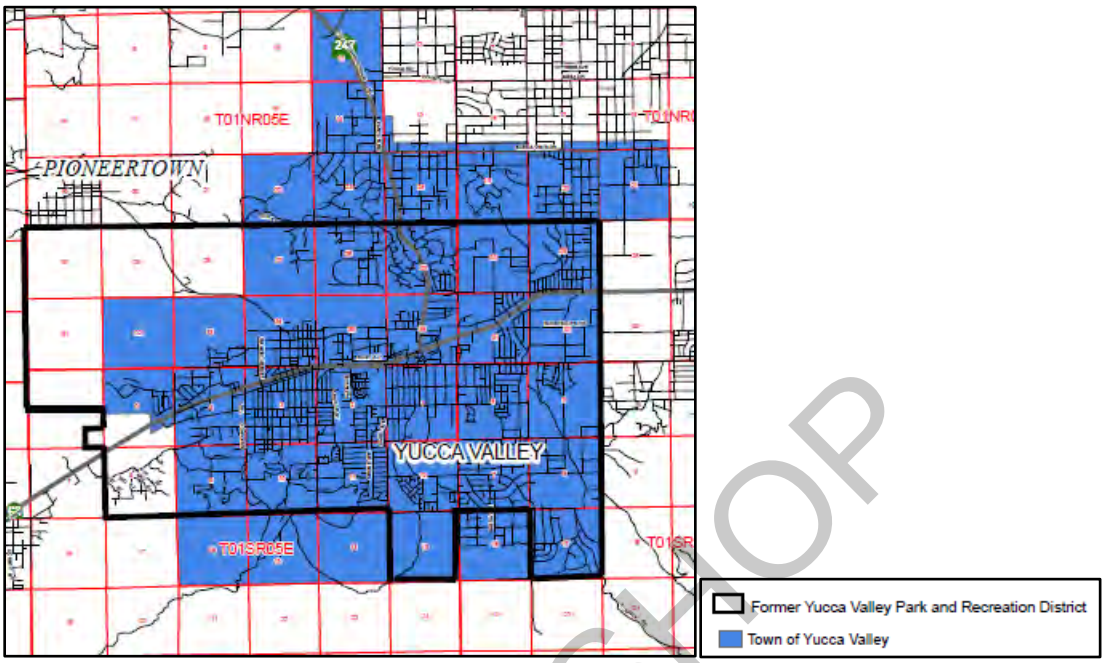
- **Senior Services:** Services are offered through the dedicated Grace Vargas Senior Center.

- **Oversight:** The Parks, Recreation and Cultural Commission works in an advisory capacity to the Town Council, advocating for leisure services, open spaces, and cultural facilities, including the Senior Center and Hi-Desert Museum.

When the Yucca Valley Recreation and Park District was dissolved in 1993, the dissolution required the Town to continue providing the same level of service to the former park

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district area (shown in the figure below). The Town provides recreational services to those within its boundaries and to outside residents with no difference in fees.



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5. Service Delivery Unique to the Agency

A. Arts

Public art is an important element in defining the quality of life in a growing community. The Yucca Valley Town Council adopted its first public art policy in the Fall of 2002. The Parks, Recreation and Cultural Commission oversees the Public Art Program and is administered through the Town of Yucca Valley Community Services Department. The Public Art Program includes a cataloged inventory of public art, identification of suitable locations for future placements and promotes dialogue with potential donors and contributors. Updates in the public art policy in 2022 led to the development of the Art in Daily Lives and Temporary Art Installation Programs. Through these programs, the Town hopes to connect, support and create more opportunities for the art community.

B. Contracting

The Town is primarily a contract services Town with few other labor provided services. Labor services include park maintenance, street maintenance, code compliance, animal care and control, facilities maintenance, engineering, planning and community development, community and recreation services and administrative services. Contract services include public safety, building and safety, supplemental engineering, information technology, selected public works services, legal services, and selected others.

C. Mutual Use of Facilities

The Town has joint use agreements to share and coordinate park and recreation with:

- Morongo Unified School District for use of the local Yucca Valley High School Pool. The Town provides maintenance of the pool facility in exchange for exclusive seasonal use for its summer Aquatics Program as well as use as a rental facility while school is not in session. Other lease agreements include use of the gymnasiums and Jacobs Park.

- Boys & Girls Club of the Hi-Desert for the Club's Gymnasium whereby the Town rents space for its Youth Basketball program.

The Town has other use agreements with Copper Mountain College and Living Hope Church for their respective gyms.

D. Joshua Tree National Park

Joshua Tree National Park is located south of the Town. The park was declared a National Park in 1994 by Congress and had been a National Monument since 1936. Direct access to the park from the Town greatly increases the recreational opportunities provided for the residents of Twentynine Palms. The entrance is located five miles south of the junction of Highway 62 and Park Boulevard at Joshua Tree Village.

E. Bureau of Land Management

The Bureau of Land Management has extensive holdings in the Yucca Valley and Morongo Basin areas, much of which is open for uses such as off-roading, camping and wildlife watching.

6. Master or Strategic Plan

The Town adopted a Park and Recreation Master Plan in 2019. The Master Plan includes recommendations for existing parks, new and expanded parks, sports facilities, indoor facilities, and recreation programs, along with the estimated major project costs.

7. Previous Service Reviews

LAFCO completed a service review for the Town of Yucca Valley in 2010 (LAFCO 3134). No specific issues regarding park and recreation facilities were identified at that time. The review is available via the link underneath the agency map on the first page of this profile section.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets,

WORKSHOP

capital improvement program). Additionally, LAFCO's Fiscal Indicators Program shows fiscal trends for an agency and allows for an agency comment. The information below incorporates all the information and sources identified above.

A. Overview

The Town utilizes the General Fund alongside Measures Y (fund capital improvements) and Z (provide substantial sewer cost relief) to its residents.

The FY 2024/25 and FY 2025/26 budget identifies a reserve level at 80% and 77% in each year and will provide for a reasonable number of resources in the event of economic hardships or emergency.

Infrastructure needs within the community remain great. Compounding the challenge is the fact that the Town has limited resources in meeting the many development needs. However, fiscal year 2017 represented a significant year in infrastructure funding for the Town with the full implementation of Measure Y (sales tax, general), Measure Z (sales tax, sewer and clean water), California Senate Bill 1 (SB1) and the Hi Desert Water District's Town-wide Sewer Project. Through the combined funding of these resources, the Town has secured more dedicated infrastructure funding than at any other time.

B. Measure Y

Since 2016, Measure Y funding has kept the Town's 278 acres of parks, playfields, open space and community facilities safe, clean, and well-maintained. Measure Y also allows the Town to invest in fixing potholes, paving, and maintaining the Town's 156 miles of streets/roads.

Key Expenditures and The Role of Measure Y

The Town's spending priorities are largely directed by the goals of its two reauthorized local sales tax measures (approved by voters in November 2024):

1. Public Safety (Highest Priority)

Public safety is the top priority and largest expenditure, covered by the General Fund and partially by Measure Y.

- **Sheriff's Contract:** The Town approved a $6.5 million Public Safety Contract with the San Bernardino County Sheriff's Department for the FY 2024-2026 budget.
- **Measure Y Contribution:** Measure Y specifically funds 25% of the total Public Safety contract and pays for specialized positions like Sheriff Specialists and Detectives to enhance law enforcement services beyond basic patrol.

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2. Infrastructure and Quality of Life (Measure Y)

Measure Y (a 1/2 cent sales tax) is essential for funding community assets and maintenance.

- **Infrastructure:** Measure Y allocates a minimum of $2.0 million annually for infrastructure, including road maintenance (slurry seal and crack seal projects) and capital project contingency.
- **Parks and Recreation:** Measure Y allocates $500,000 annually for capital improvements for the Town's park and recreation facilities.

The Town recently conducted an updated Community Priorities survey. Through this process, residents identified the following priorities:

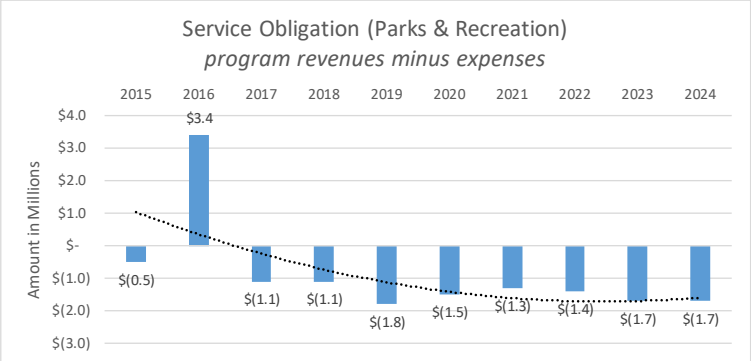
- Maintaining local streets and repairing potholes.
- Continuing to provide quick responses to 9-1-1 emergencies.
- Cleaning up trash and litter on Town streets, sidewalks, and public areas.
- Improving street intersections and signals to better manage traffic congestion.
- Maintaining police services including neighborhood police patrols, crime prevention, and investigation.
- Addressing homelessness within the Town.

C. Fiscal Indicators

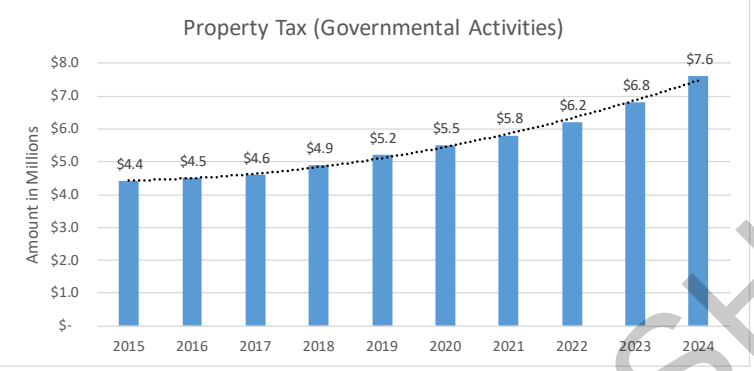
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

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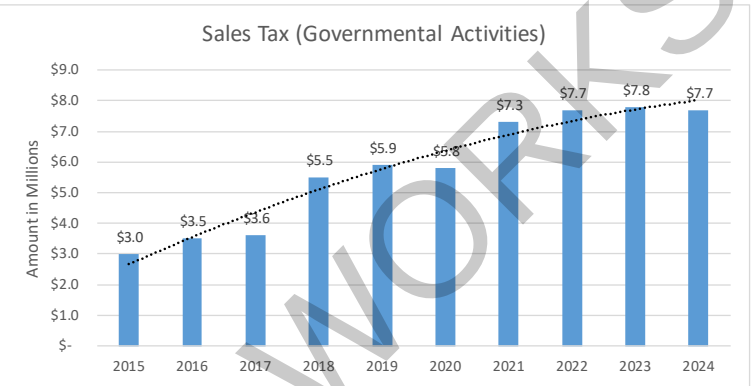
Town of Yucca Valley: Funding the Service



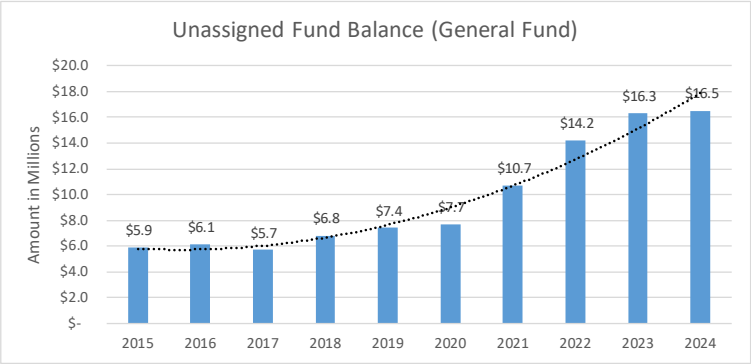
Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Activities



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.



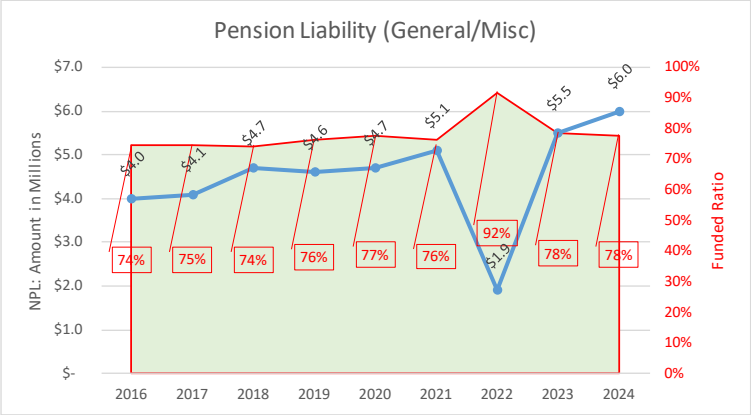
This indicator is important for park & recreation services as they are heavily reliant upon sales tax revenues. This revenue source is more sensitive to economic conditions which may impact an agency's ability to fund and provide services.
source: Statement of Activities



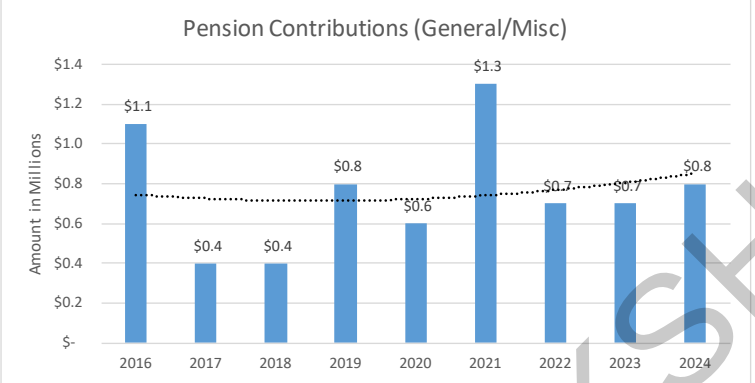
Unassigned fund balance is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Balance Sheet

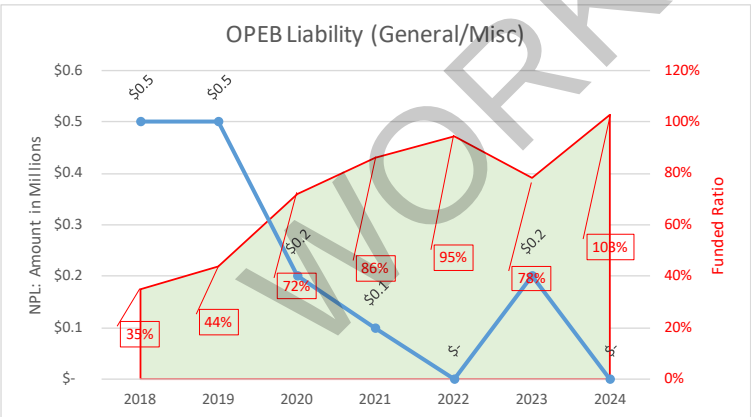
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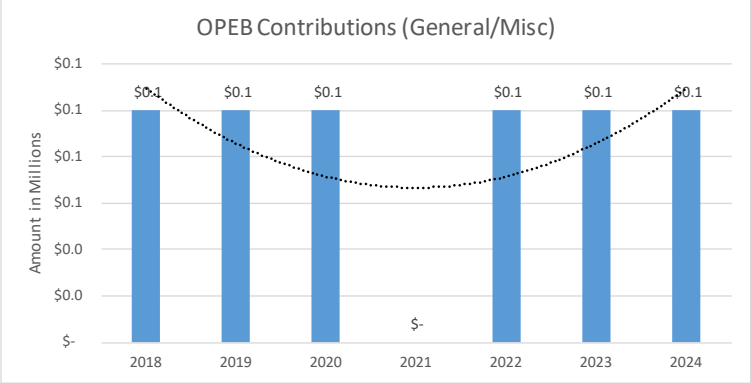
Town of Yucca Valley: Pension and Other Post-Employment Benefits



Increasing pension and OPEB payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, parks and recreation, streetlighting, roads, social services, etc.... In other words, increasing pension and OPEB payments affect service level solvency.
sources: Pension and OPEB Schedules







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The Town exhibits a robust financial position characterized by significant revenue growth, an exceptionally strong reserve profile, and effective management of long-term liabilities.

Revenue and Service Trends
The Town's primary revenue streams have seen substantial growth over the last decade, providing a solid foundation for municipal operations:

- **Service Obligation**: Park and recreation services are classified as general government services, like police and fire protection, and depend mainly on tax revenues rather than user fees. The park and recreation "service obligation", representing the net cost to the general fund, has trended toward a larger deficit, reaching $1.73 million in 2024. However, this gap is comfortably covered by the Town's growing general tax revenues.
- **Tax Base Growth**: Property tax revenues have increased steadily every year since 2015, rising from $4.37 million to $7.55 million in 2024.
- **Sales Tax Performance**: Sales tax receipts have more than doubled during the same period, growing from $3.00 million in 2015 to $7.68 million in 2024, reflecting strong local commercial activity.

Reserve Levels and Liquidity
The Town's most notable financial metric is the aggressive and consistent growth of its unassigned fund balance:

- **Liquidity Cushion**: This primary reserve has nearly tripled over the last ten years, increasing from $5.85 million in 2015 to $16.52 million in 2024.
- **Financial Resilience**: The current reserve level represents nearly ten times the annual net cost of services, providing the Town with an extraordinary level of protection against economic volatility or emergency expenditures.

Long-Term Liabilities
The Town's retirement and benefit obligations show a mix of volatility and successful long-term funding:

- **Pension Status**: The Net Pension Liability (NPL) has fluctuated significantly, reflecting broader market trends. After dropping to a decade-low of $1.94 million in 2022, the liability rose to $6.00 million in 2024, with a funding ratio of 77.65%.
- **Post-Employment Benefits (OPEB)**: The Town has achieved remarkable success in funding its other post-employment benefits. This category moved from a $523,663 liability in 2018 to a net asset position of $22,519 in 2024, achieving a funding ratio of 102.5%

Overall, the Town maintains a high level of fiscal health, supported by a growing tax base and a conservative reserve strategy that exceeds immediate operational needs.

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D. Capital Outlay and Grant Funding

In FY 2024/25, the Town Council continued to execute its strategic plan in alignment with the adopted budget. Highlights of the plan related to parks and recreation include continued improvements to existing parks, in conjunction with the State bond measure Proposition 68 and awarded grant funding.

In 2022, the Town secured additional funding for future infrastructure projects through the $20 million financing lease agreement to fund future costs of capital improvement projects. Major planned projects in the upcoming years include the Town Hall consolidation project, Senior Center rehabilitation, Community Center Athletic facility construction, and the Aquatics and Recreation facility. As supplemental funding to these projects, the Town was awarded over $7.5 million in funding from the County of San Bernardino via American Rescue Plan Act funds and the County's Board discretionary funds to allow for the timely completion and availability of facilities to the Town and surrounding unincorporated area's residents. In 2025, the Town reached the mid-way construction point for the Yucca Valley Aquatic and Recreation Center Facility Project, with a completion date estimated for July 2026. The Town indicates that this facility will be available to County residents at resident rates.

Pickle ball courts will open in spring 2026 and will be available to County residents at resident rates.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

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Town of Yucca Valley Website Checklist website accessed 12/29/2025 https://www.yucca-valley.org/home			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?		X
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

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Sources:

City
Audits
Budgets
Community Livability Survey, 2017
General Plan
Master Plan, 2019
Questionnaire
Website. www.yucca-valley.org. Accessed 9 October 2025

LAFCO
Fiscal Indicators Program
LAFCO 3134 – Service Review and Sphere of Influence Update for the Town of Yucca Valley (2010)

State of California, Department of Parks and Recreation
Local Park Access Planning and Grants, Accessed 15 September 2025, https://www.parksforcalifornia.org/projects/

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PART II: Agency Profiles and Reviews
SECTION 5: Regional Agencies

County Regional Parks Department

County Service Area 120 (North Etiwanda Preserve)

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Workshop Draft



LOS ANGELES COUNTY

Glen Helen Regional Park

Cucamonga Guasti Regional Park

Yucaipa Regional Park

Prado Regional Park

RIVERSIDE COUNTY

ORANGE COUNTY

WORKSHOP

N

W E

S

Author: Arturo Pastor | 05/27/2026

Regional Parks (4)

Sources:
San Bernardino County ITD

LAFCO for San Bernardino County

Regional Parks in the Valley Region

0 3.75 7.5 15 Miles

Workshop Draft

DISCLAIMER: Multiple special districts may overlap within the same geographic area. Boundaries are displayed for reference only. The order or visibility of districts on this map does not imply precedence, authority, or exclusivity of services. The information shown is intended to be used as general display and not as an official map.

Workshop Draft



Calico Ghost Town Regional Park

Yermo CSD

CSA 70 Zone W (Hinkley)

City of Barstow

Barstow Heights CSD

Newberry Springs CSD

Daggett CSD

Helendale CSD

CSA 70 Zone P6 (El Mirage)

CSA 42 Oro Grande

City of Adelanto

Town of Apple Valley

Mojave Narrows Regional Park

City of Victorville

CSA 29 Lucerne Valley

Phelan Pinon Hills CSD

Hesperia Recreation Park District

Mojave River Forks Regional Park

N

W E

S

Wrightwood CSD

WORKSHOP

Author: Arturo Pastor | 09/30/2025

Regional Parks (3)

Workshop Draft

Source:

San Bernardino County ITD

LAFCO for San Bernardino County

Disclaimer: The information shown is intended to be used as general display and not as an official map.

North Desert Regional Parks

0 5 10 20 Miles

Workshop Draft



Silverwood Lake

Lake Gregory Regional Park

Big Bear

Baldwin Lake

138

18

330

215

210

38

N

W

E

S

WORKSHOP

Author: Arturo Pastor | 04/28/2026

Regional Parks (1)

Lakes

Workshop Draft

DISCLAIMER: Multiple special districts may overlap within the same geographic area. Boundaries are displayed for reference only. The order or visibility of districts on this map does not imply precedence, authority, or exclusivity of services. The information shown is intended to be used as general display and not as an official map.

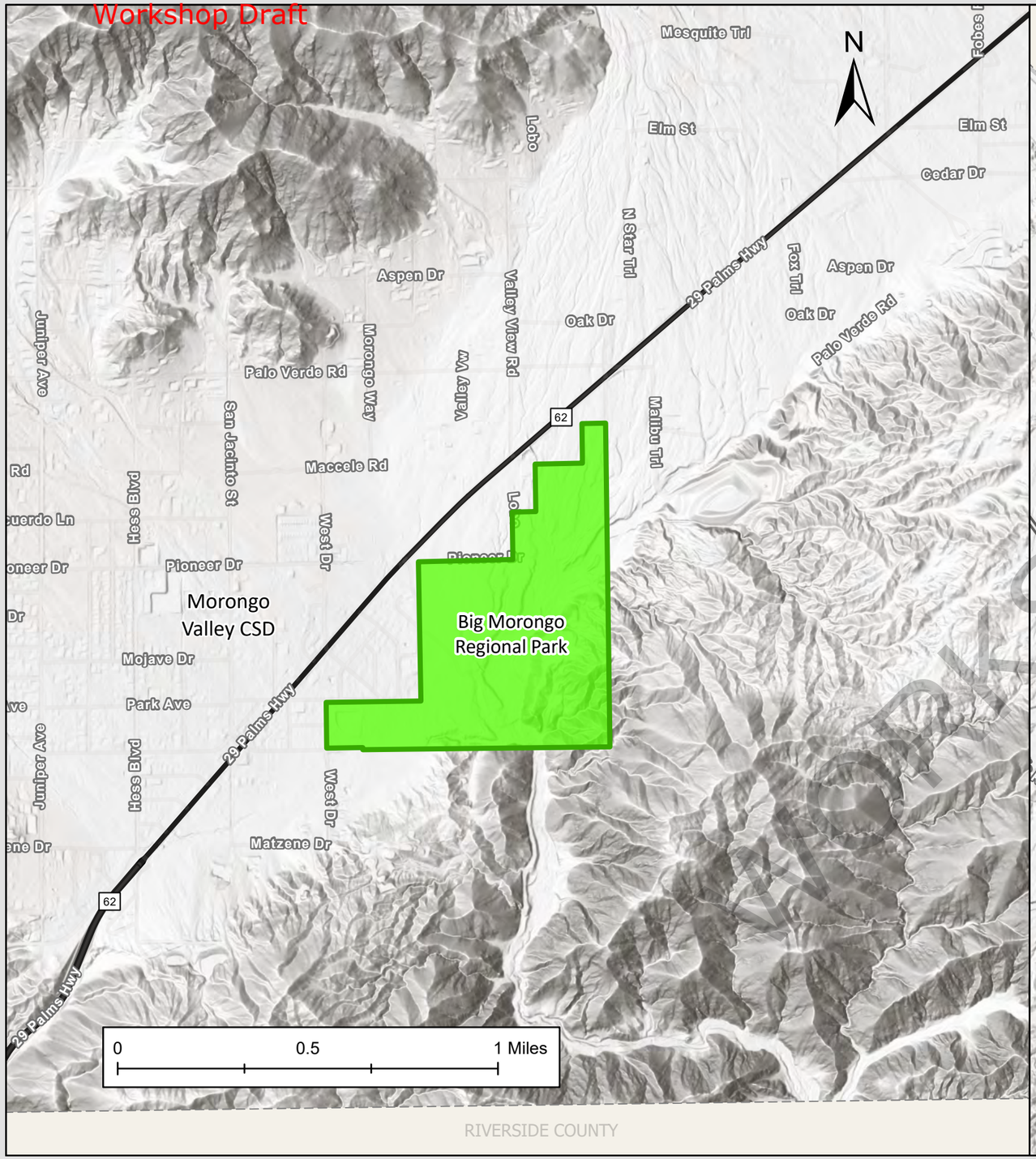
Sources:
San Bernardino County
ITD

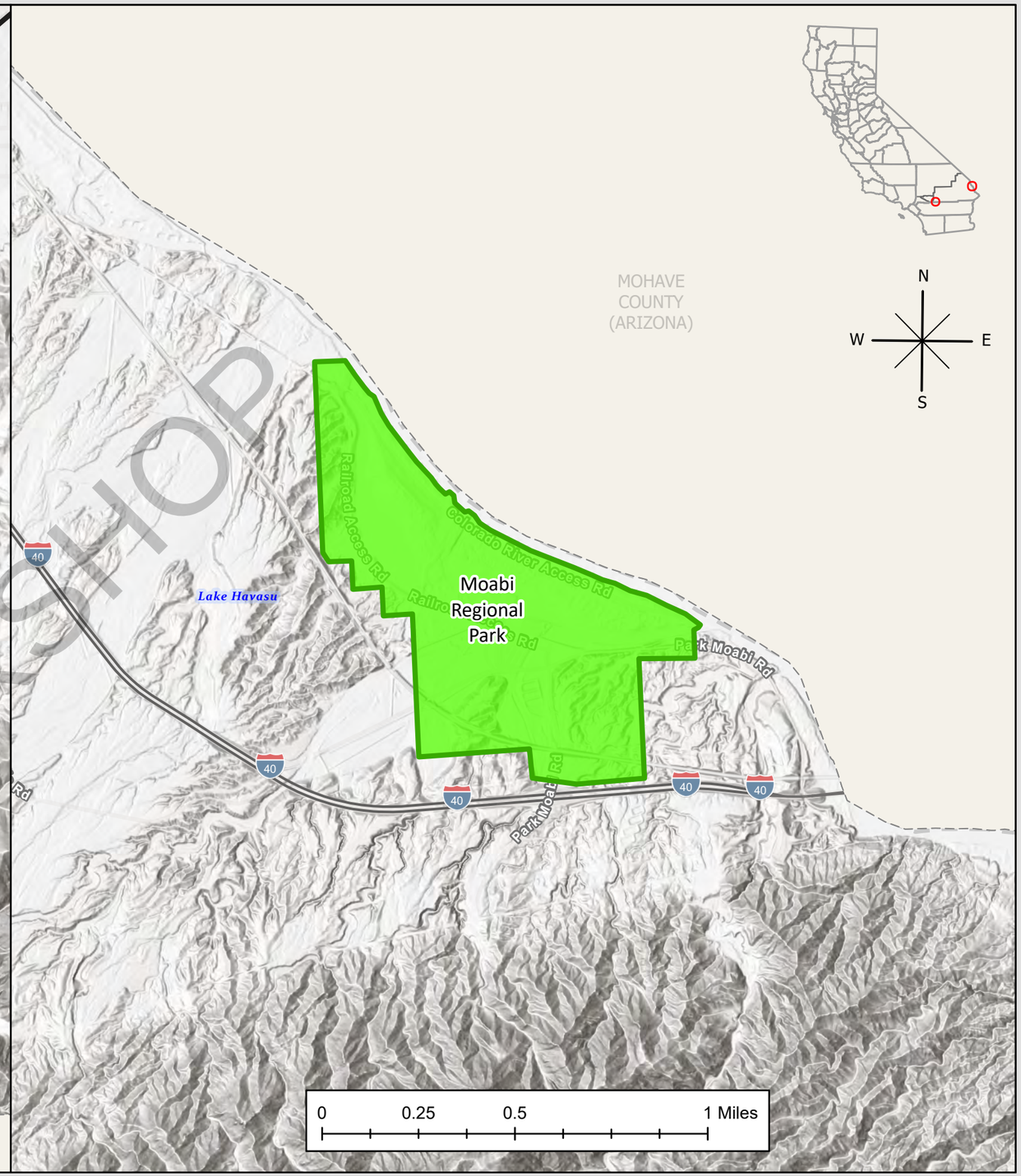
LAFCO
for San Bernardino County

Mountain Regional Parks

0 1.75 3.5 7 10.5 Miles

Workshop Draft





Regional Parks (2)

Blackout of Adjacent Counties

Workshop Draft

Source:

San Bernardino County ITD

LAFCO for San Bernardino County

Disclaimer: The information shown is intended to be used as general display and not as an official map.

Regional Parks in the South Desert Region

500

Author: Arturo Pastor | 09/30/2025

For changes of organization, LAFCO's direct purview is over cities and special districts. For service reviews, LAFCO's purview is over municipal services, which regional parks provided by the county are included. San Bernardino County Regional Parks are governed by the County Board of Supervisors and organized under its Regional Parks Department. Its budget is presented as a separate section in the County Budget although the presentation is summarized, and it lacks an individual financial audit because as a county department it is a part of the County Single Audit. Therefore, LAFCO conducted a partial service review for San Bernardino County Regional Parks.

LAFCO Conclusion and Recommendation

This service review concludes that San Bernardino County Regional Parks possesses adequate administrative, service, and financial capacities to provide an appropriate level of regional park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

This service review does not have any specific recommendations for Commission action related to San Bernardino County Regional Parks.

General Operations

San Bernardino County Regional Parks are governed by the County Board of Supervisors and organized under its Regional Parks Department. Regional Parks also has two commissions. The first is the Advisory Commission which has a seven-member commission recommending policy regarding the development and operation of a well-balanced system of Regional Parks. The second is the Fish and Game Commission which provides the Board of Supervisors with information regarding local or community concerns, and comments on plans which will aid the Board in being more responsive to local desires and needs relating to the propagation and protection of fish and wildlife.

The Department operates nine Regional Parks (plus a regional trail and one preserve), totaling over 8,000 acres. These parks offer recreation in the county's varied environments: from the valley areas to the mountains and the desert. Below is a summary and key features:

Park	Location/Setting	Primary Features & Activities
Glen Helen Regional Park	San Bernardino (Cajon Pass)	**Largest Venue:** Home to the Glen Helen Amphitheater (one of the largest outdoor venues in the US) and Glen Helen Raceway. **Recreation:** Fishing lakes, a large **swim complex** with a pool, dual waterslides, and a splash pad (seasonal), group picnic areas, hiking, and disc golf.

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Park	Location/Setting	Primary Features & Activities
Prado Regional Park	Chino (Southwest corner of the County)	**Recreational Hub:** Located where four counties (San Bernardino, Riverside, Orange, LA) connect. **Activities:** 60-acre fishing lake (stocked year-round), a splash pad, disc golf, extensive picnic facilities, and surrounding amenities like an Olympic shooting range, two 18-hole golf courses, and an equestrian center.
Yucaipa Regional Park	Yucaipa (near the mountains)	**Mountain Views:** Offers panoramic views of the San Bernardino Mountains and Mount San Gorgonio. **Activities:** Three lakes for fishing, a popular swim complex with dual flume water slides and a sandy beach area (seasonal), camping, and picnic areas.
Cucamonga-Guasti Regional Park	Ontario (Metro Area)	**Urban Oasis:** Provides 150 acres of outdoor recreation in an urbanized setting. **Activities:** Two lakes for fishing, a swim complex (seasonal), a water play park, numerous picnic areas, and paddle boating.
Mojave Narrows Regional Park	Victorville (High Desert)	**Desert Oasis:** Located alongside an old riverbed, featuring impressive strands of cottonwood and willow. **Activities:** Year-round fishing (two lakes), disc golf, equestrian and hiking trails, camping (tent and RV), and a splash pad.
Mojave River Forks Regional Park	Hesperia (High Desert)	**Scenic Nature:** Located near the Mojave River, offering a more rugged, scenic camping and nature experience with a focus on hiking and open space.
Calico Ghost Town Regional Park	Yermo (Desert)	**Historical:** A restored 1880s silver mining town. While not a typical park, it is managed by the Regional Parks Department and offers historical tours, museums, camping, and special events.
Moabi Regional Park	Needles (Colorado River)	**River Access:** Located right on the banks of the Colorado River, making it a prime destination

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Park	Location/Setting	Primary Features & Activities
		for boating, fishing, and water sports, with extensive camping facilities.
Lake Gregory Regional Park	Crestline (San Bernardino Mountains)	**Mountain Lake:** Offers lake recreation including swimming, fishing, and boat rentals in the beautiful mountain environment of the San Bernardino National Forest. Currently managed by a concessionaire.
Big Morongo Canyon Preserve	Morongo Valley	A unique transition zone between the high desert and the low desert, renowned for its bird-watching and hiking opportunities.
Santa Ana River Trail and Parkway	San Bernardino	When completed, the Santa Ana River Trail will span 110 miles – from the San Bernardino County National Forest in Mentone to the Pacific Ocean in Huntington Beach where the trail ends. Regional Parks is responsible for the creation, operation and maintenance of 22 miles of trail with four phases of development. Phases I, II and III are complete and comprise 11 miles of trail west from San Bernardino County border at Riverside Avenue east to California Street in Redlands. Phase IV-A is in design. Phase IV will run from California Street in Redlands to Orange Street in Mentone. The additional segments of Phase IV (B through E) will eventually connect the trail up to the San Bernardino National Forest for a total of another 11 miles.

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Common Features Across the System

- Camping: Six of the nine regional parks offer camping, which includes various options from dry tent sites to full hook-up RV sites. Some parks even offer pre-set RV trailer rentals.

- Fishing: Many parks, like Glen Helen, Prado, and Mojave Narrows, stock their lakes with trout (winter/spring) and catfish (summer/fall) for year-round recreational fishing.
- Water Fun: During the summer season (typically Memorial Day weekend through Labor Day), Glen Helen, Yucaipa, and Lake Gregory operate their popular swim complexes and water slides.

Goal of Self-Support

The department's vision, as stated on its website, includes the goal of maintaining a "self-supporting park system" through innovative amenities and community programs. This suggests that a significant portion of their operating revenue comes from park-generated fees.

- **Revenue Sources (Self-Funding):**
  - Entrance and Use Fees: Admission, parking, and facility rental fees (e.g., for picnic areas, shelters, and amphitheater events).
  - Camping Fees: Revenues from the six regional parks that offer tent and RV camping.
  - Concessions/Rentals: Income from concessions, boat rentals, and similar services.
- **Capital and Improvement Funding (External Sources):** Major capital projects and renovations are frequently funded through external sources and one-time allocations, demonstrating targeted investment:
  - Federal Funding: The parks department has successfully secured federal funding for specific projects, such as a **$1 million investment** for playground upgrades and shade structures at Glen Helen Regional Park, and nearly **$1 million** for restroom/shower facilities at Prado Regional Park.
  - State Grants: They utilize state grants like the **Prop. 68 Per Capita Grant Funding** from the California Department of Parks and Recreation for improvements like new splash pads, ADA amenities, and entry monuments (as seen at Glen Helen).
  - County General Funds/Reserves: The Board of Supervisors allocates County General Funds and reserves for significant improvements, such as new water slides, splash pads, and road/parking lot improvements.
  - ARPA Funding: Funds from the American Rescue Plan Act (ARPA) have been used for projects like new park solar lighting systems to promote safety and sustainability.

In short, the Regional Parks Department has a budget that covers its operational costs (primarily through user fees) and relies heavily on grants, federal funds, and county allocations for major capital improvements and expansion. The core operational budget (salaries, maintenance, utilities) is primarily offset by the user fees (entrance, camping, event rentals) generated by the parks themselves, reflecting the department's goal of being self-supporting.

WORKSHOP

San Bernardino County Regional Parks Master Plans

The County's Regional Parks Department regularly develops and updates master plans for its larger parks to guide future development and investment:

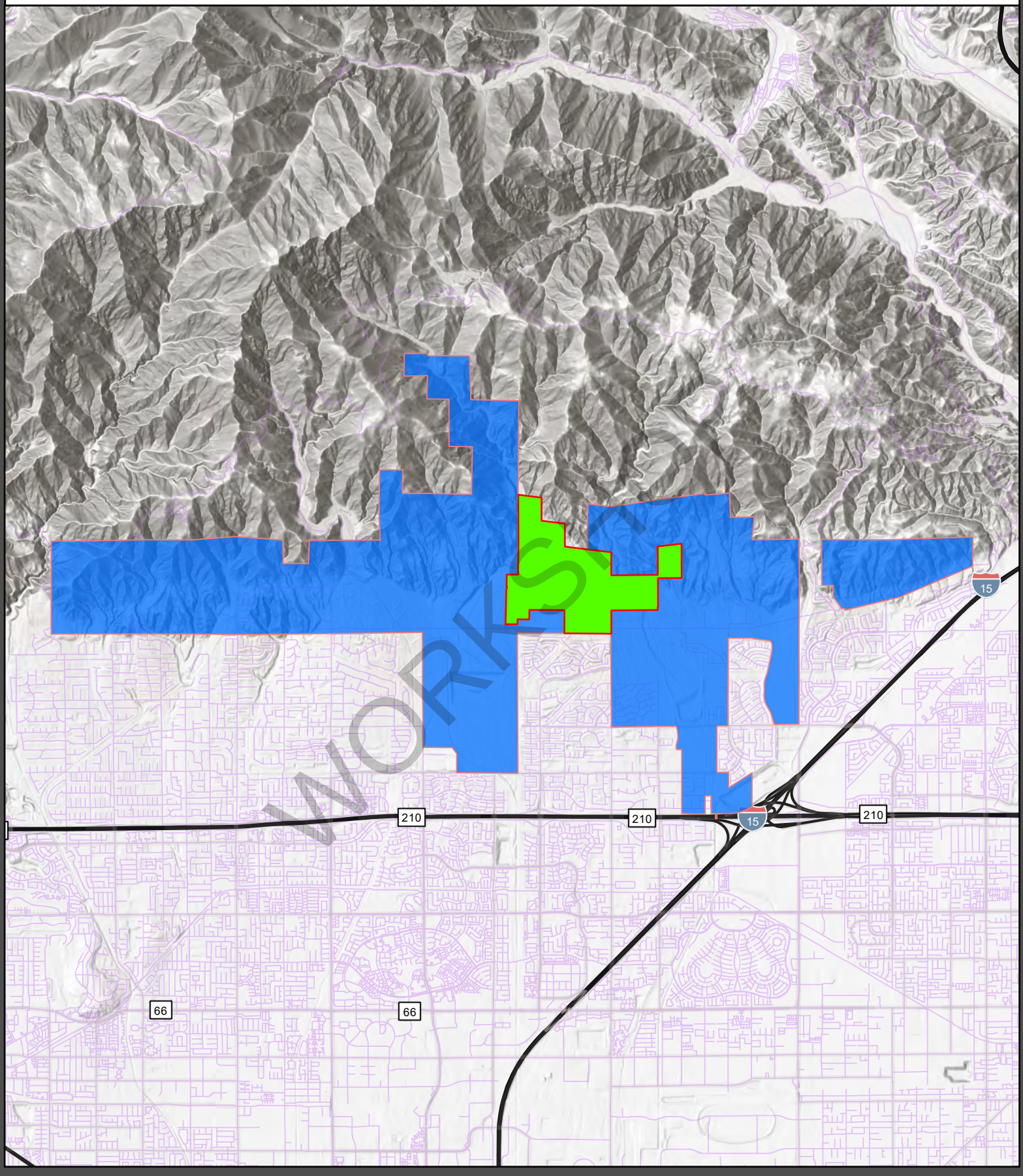
- **Individual Park Master Plan Updates:** The County is actively working on updating Master Plans to ensure the parks meet evolving community needs and generate revenue.
    - Prado Regional Park: The County approved an agreement to complete a Master Plan Update (building on a 2019 plan) to incorporate additional recreational features, expand the vision, and ensure fiscal responsibility.
    - Glen Helen Regional Park: The County actively sought public input for a Glen Helen Master Plan to guide future revitalization, upgrades, and park survey results.
- **Capital Improvement Project Reports (ARPA Funds):** County financial documents, particularly those related to the use of American Rescue Plan Act (ARPA) funds, detail numerous capital projects across the regional system, including:
    - New RV infrastructure and restroom replacements at Prado.
    - Lighting and amenity installation at Glen Helen.
    - Splash pad reconstruction at Mojave Narrows.

Sources:
County
Budgets
Questionnaire (2021)
Website. https://parks.sbcounty.gov/. Accessed 25 March 2026.

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CSA 120



WORKSHOP

0 ½ 1 2 3 4 Miles

N

CSA 120

North Etiwanda Preserve

506

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Author: Arturo Pastor Map Created: 3/3/26

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1. LAFCO Conclusion and Recommendation

This service review concludes that County Service Area 120 possesses adequate administrative and service capacities with limited financial capacity to provide an appropriate level of regional park and recreation services. These capacities appear sufficient to continue providing services in the near term based on local needs and conditions.

In 2019, LAFCO designated a zero sphere of influence for CSA 120, indicating its position that a change of organization take place which would assign the service obligations and responsibilities for CSA 120 to another agency.

This service review recommends that the Commission allow one year for an agency to apply to LAFCO to reorganize the service obligations and responsibilities for CSA 120 to another agency (September 16, 2027). Should LAFCO not receive such an application by said date, then the Commission would initiate a sphere of influence designation for the CSA 120.

2. Overview and Brief History

County Service Area 120

County Service Area 120 ("CSA 120") encompasses approximately 9,557 acres situated at the base of the San Gabriel Mountains, just north of the cities of Rancho Cucamonga and Fontana in San Bernardino County. Within this area, the Special Districts Division of San Bernardino County Public Works manages 18 conservation easements totaling more than 1,200 acres of protected land. One of the most significant conservation achievements in this region is the creation of the North Etiwanda Preserve in 1998.

North Etiwanda Preserve

The North Etiwanda Preserve was established as a habitat preservation area in 1998, when the San Bernardino County Board of Supervisors accepted mitigation land from San Bernardino Associated Governments ("SANBAG") for impacts related to construction of the 210 Freeway. The initial 762 acres acquired for the North Etiwanda Preserve consisted primarily of a unique Riversidean Alluvial Fan Sage Scrub plant community and was purchased by SANBAG to be preserved as natural habitat for impacts to the Coastal California Gnatcatcher and similar habitat consumed by the development of the freeway. Ongoing conservation efforts have enabled expansion of the Preserve to over 1,200 acres.

The North Etiwanda Preserve is located at the northern terminus of Etiwanda Avenue in the foothill area above Rancho Cucamonga.

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A brief history of the major governmental events related to CSA 20 or recreation for this community and its relationship with LAFCO is described below, listed chronologically:

2009 County Service Area 120 was formed to consolidate the open space habitat conservation management operations of CSA 70 Zones OS-1 and OS-3, districts created to acquire mitigation properties associated with the development in the west valley portion of San Bernardino County. (LAFCO 3113)

2019 LAFCO designated a zero sphere of influence for CSA 120, indicating its position that a change of organization take place which would assign the service obligations and responsibilities for CSA 120 to another agency. (LAFCO 3230)

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3. Boundary and Sphere of Influence Review

From the outset, CSA 120 experienced financial and operational challenges. When LAFCO was considering the sphere of influence establishment for CSA 120 in 2010, its preliminary concerns regarding the proposed sphere included funding, the operational ability to acquire additional mitigation lands, and whether or not a duplication of service providers in the area would result in the most efficient and effective mechanism for service delivery.

LAFCO continued to review CSA 120 in 2017 and 2018. LAFCO concluded that CSA 120 did not possess the ability to hold and manage additional mitigation lands, the lack of additional reporting, as well its inability to restore the endowment balances for those mitigation properties where mitigation work has not been performed but interest earnings used.

Consequently, at the June 2018 hearing, the Commission directed staff to: (1) initiate a sphere of influence amendment for CSA 120 with the direction that it be assigned a zero sphere of influence; and (2) convene a working group including representatives of CSA 120, LAFCO staff, and other affected and interested agencies to review the option for a possible reorganization to transfer responsibility for the mitigation lands currently being held and managed by CSA 120. In 2019, the Commission designated a zero sphere of influence for CSA 120, indicating its position that a change of organization take place which would assign the service obligations and responsibilities for CSA 120 to another agency.

LAFCO staff has convened several working group sessions to review options to transfer responsibility for the mitigation lands to another agency. To date, no agency has formally expressed its desire to assume responsibility.

4. General Operations

CSA 120 is governed by the County Board of Supervisors and administered by the Special Districts Division of the Public Works Department.

5. Service Delivery Unique to the Agency

- North Etiwanda Preserve Outdoor Education Program: The North Etiwanda Preserve outdoor education program introduces students to the environment in a way that supports achievement of California State Education Common Core Standards. The program is currently free to all K-12 grade levels and is offered in partnership with the Inland Empire Resource Conservation District. The Wildlife Trail Education Program was made possible from a Habitat Conservation Grant awarded to County Special Districts by California State Parks Office of Grants and Local Services.

- Partnerships: Partnerships with USC seismology faculty and independent researchers expanded scientific insight into local geology, plant resilience, and climate adaptation.

- Collaborations: Students from Chaffey College and Pomona College engaged in field-based learning in ecology, environmental studies, and ethnobotany, building valuable skills while contributing meaningful data to our long-term monitoring projects.

6. Master or Strategic Plan

The County Board of Supervisor approved a revised Management Plan on October 19, 2010. The newly adopted Management Plan replaces a version that had been in place since 1998. The Management Plan sets guidelines for the operation and management of sensitive habitats protected by conservation easements under the control of County Service Area 120. The Management Plan is complimentary to the Cooperative

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Management Agreement implemented when the North Etiwanda Preserve was established.

7. Previous Service Reviews

This is first service review for CSA 120.

8. Financial Ability to Provide Services

To make the required service review determination of an agency's financial ability to provide services, LAFCO referenced the agency's own financial documents (audits, budgets, capital improvement program). The information below incorporates all the information and sources identified above.

A. Overview

From 2018 to 2025, the preserve's initial cash balance has shown steady and responsible growth, reflecting prudent financial management and a commitment to sustainability. The County's conservative practices for CSA 120 have allowed the preserve to maintain stability while supporting its projects.

Parking revenue at the North Etiwanda Preserve has shown a steady rise since the implementation of parking fees on October 1, 2021. Annual revenues have grown from $40,000 in the first year to $60,000, then $80,000, and recently surpassed $100,000 in 2024/25. These funds now represent a vital component of the NEP operating budget, supporting ongoing maintenance and visitor services.

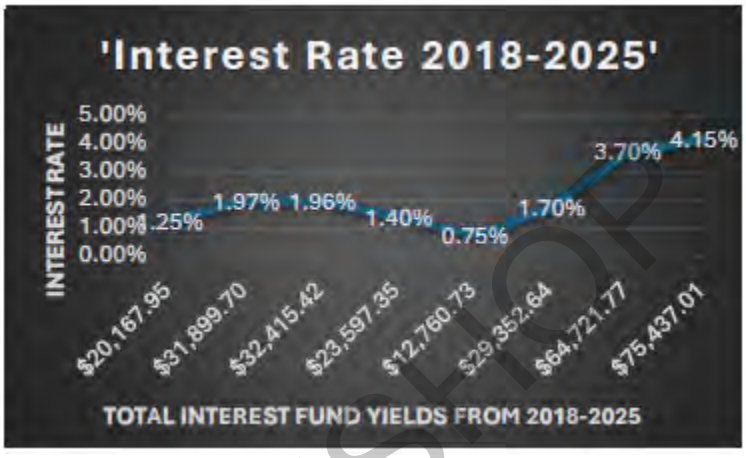
B. Endowment Funds

The preserve maintains a permanent reserve of endowment funds in the amount of $1,594,250. The interest earned from this amount becomes a part of an operating budget each year.

	Balance	Excess of Permanent Amount
Permanent Amount	$1,594,250.00	
Cash Balance 7/1/2023	$1,751,566.20	**$157,316.20**
Cash Balance 7/1/2024	$1,816,287.97	**$222,037.97**

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The graph below shows the growth of endowment fund interest yields from 2018 to 2025, reflecting a positive trend since the fund's inception. Interest earnings generally mirror broader economic conditions, as they are derived from conservative investments managed by the County's Auditor-Controller Department. These earnings play a vital role in funding the management and administration of CSA 120. During years of lower yields, the operating budget experiences added pressure, leading to greater dependence on parking revenue to meet management goals. In contrast, higher-yielding years signal a strong and expanding economy that supports long-term stability.

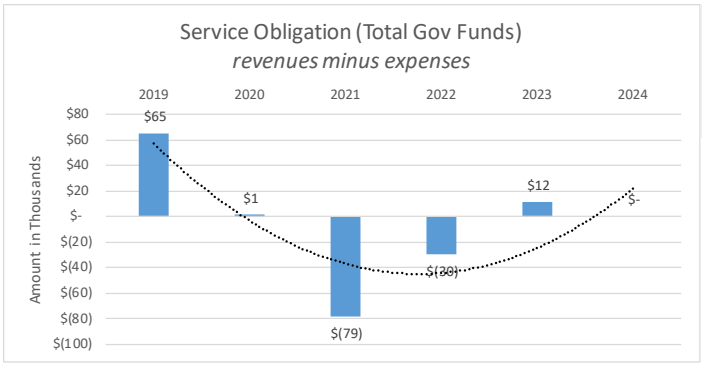


C. Fiscal Indicators

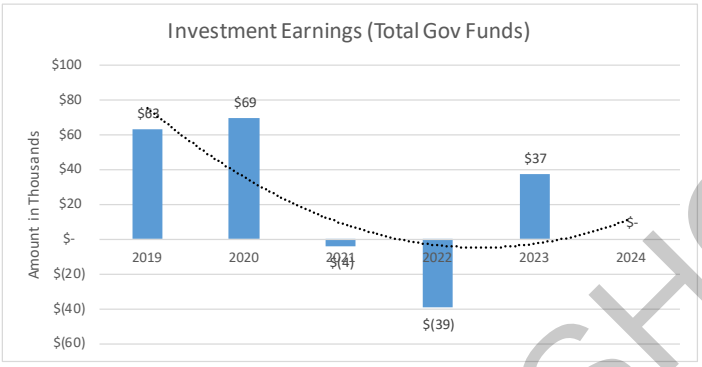
Select fiscal indicators are shown graphically below. While these primary metrics provide a snapshot of financial stability, a more comprehensive view of the agency's standing would also consider the condition of public infrastructure and the long-term capital improvement schedule.

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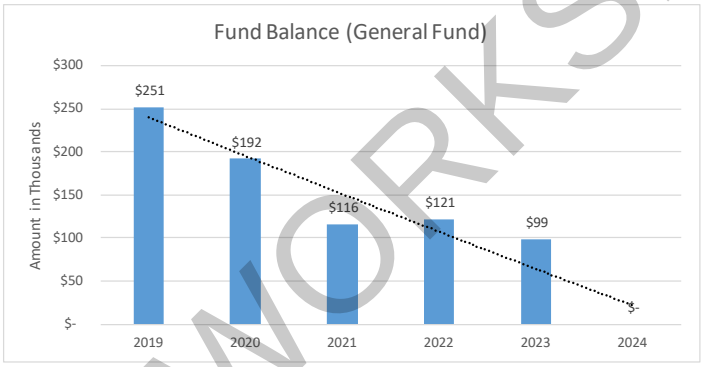
County Service Area 120: Funding the Service



Park & recreation is a governmental activity. Charges for service comprise a small percentage of park & recreation revenues and the remainder is funded by general taxes such as property and sales (see below).
source: Statement of Rev, Exp & Changes in Fund



This indicator is important for park & recreation services as they are heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the stability of an agency's revenue base.
source: Statement of Rev, Exp & Changes in Fund



Fund balance that is not restricted or assigned and can be used for any purpose. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.
source: Statement of Rev, Exp & Changes in Fund

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D. Capital Outlay and Grant Funding

The latest capital project at the preserve included resurfacing the parking lot and creating parking lanes using recycled fire hoses, emphasizing sustainability and functionality. New parking and information signs were installed and old ones replaced to enhance visitor experience.

Upcoming improvements include constructing a bathroom at the trailhead, adding shade structures along the main trail, and updating signage. Additionally, restoration projects are planned to remove invasive mustard plants and reestablish native vegetation, particularly white and black sage, to support ecological balance and habitat health.

9. Website Transparency

Senate Bill 929 added Government Code Sections 6279.6 and 53087.8 to provide the public easily accessible and accurate information through agency websites. By January 1, 2020, every California independent district is required to maintain a website.

The table, below, is not an exhaustive inventory of website criteria required under current law. Rather, it identifies key components (required by the Government Code and/or recommended by the California Special Districts Association and other organizations) for websites to enhance transparency and accountability.

Government Code Sections 54954.2 and 54957.5 require agencies to post all agendas 72 hours in advance on their websites. Government Code Section 6253 requires that agencies post content most requested by constituents (and most often requested via Public Record Act requests). Because of the difficulty for LAFCO staff to verify this information, these criteria are not included in the website checklist. However, agencies should address these criteria to comply with current website requirements.

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County Service Area 120 Website Checklist website accessed 1/12/2026 https://specialdistricts.sbcounty.gov/ and https://main.sbcounty.gov/			
Required			
		Yes	***No***
Government Code §53087.8	Agency maintains a website with current contact information?	X	
Government Code §6270.5	Agency has created an Enterprise System Catalog and posted it to website?	X	
Government Code §54954.2	Agency has current agenda posted to website homepage and is accessible through a prominent, direct link?	X	
Government Code §53908	Agency's website provides information on compensation of elected officials, officers and employees or has link to State Controller's Government Compensation website?	X	
The following criteria are recommended for agency websites by a number of governance associations and organizations.			
		Yes	***No***
Description of services?		X	
Service area map?		X	
City Council schedule?		X	
Budgets (past 3 years)?		X	
Audits (past 3 years)?		X	
List of elected officials and terms of office?		X	
List of key agency staff with contact information?		X	
Meeting agendas/minutes (last six months)?		X	
Notes:			

Sources:

County
Annual Reports (2023, 2024, 2025)
Audit
Budgets
North Etiwanda Preserve Management Plan (2010)
Website. https://specialdistricts.sbcounty.gov/nep/. Accessed 25 March 2026.

LAFCO
LAFCO 3230: Sphere of Influence Amendment for County Service Area 120 (Zero Sphere of Influence)

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PART III: Regional Reviews
County Overview

San Bernardino County's diverse geography and extensive natural resources, as well as its proximity to major economic and population centers, provide unique opportunities for varied industry sectors to thrive, including commerce, education, tourism and recreation. The County is the largest in the contiguous United States and covers over 20,000 sq. miles (enough to encompass the states of Connecticut, Delaware, Rhode Island, and Vermont). The County is commonly divided into four distinct areas – the Valley Region, the Mountain Region, the North Desert Region, and the South Desert Region.

The Valley Region contains the majority of the County's incorporated areas and is the most populous region. The Mountain Region is primarily composed of public lands owned and managed by federal and state agencies. The North Desert and South Desert Regions are the largest regions (approximately 94% of the County's land area) and include parts of the Mojave Desert. Table 3-1, below, compares the regions by area and population.

Table 3-1:
San Bernardino County Population by Region

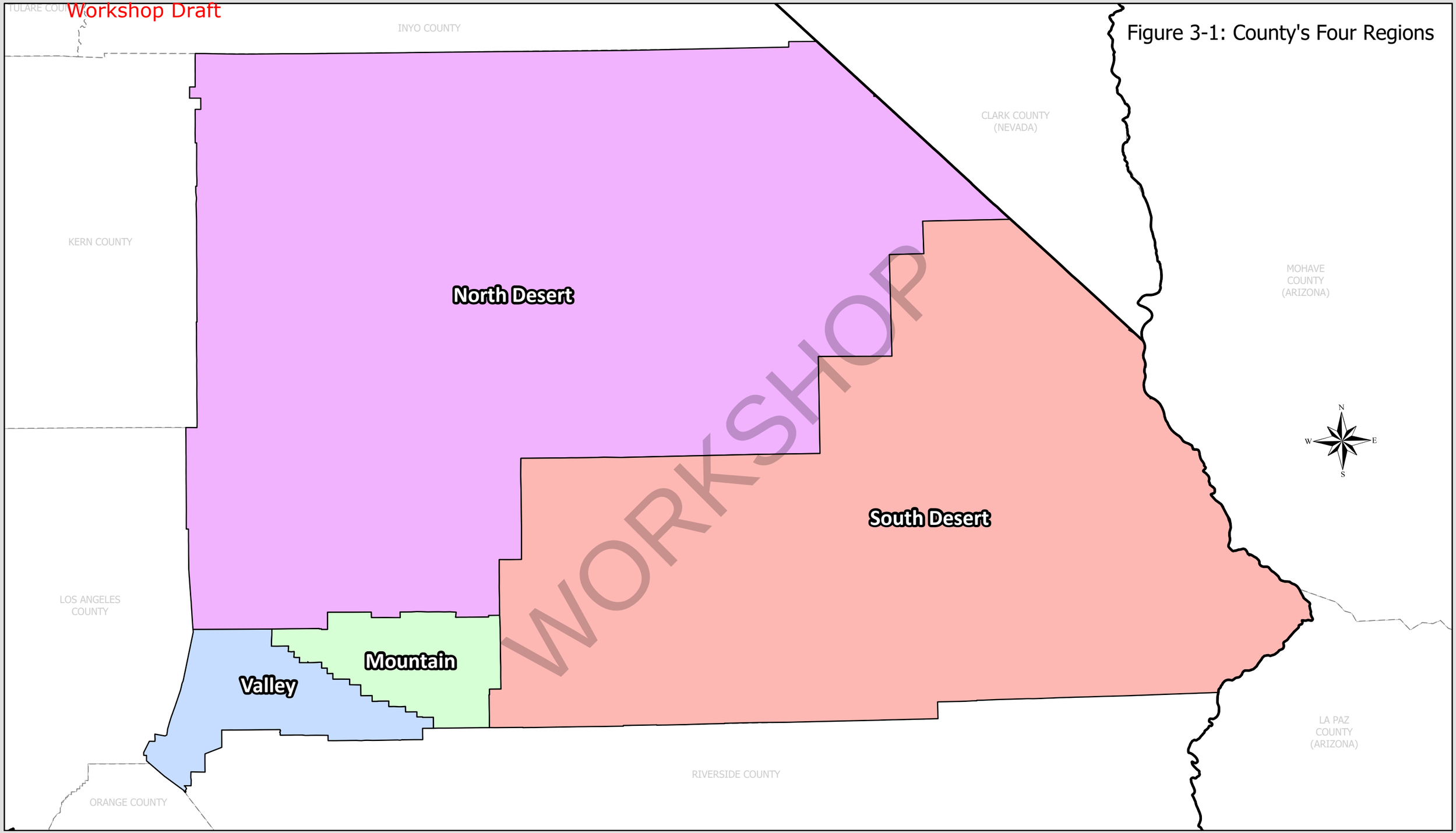
Region	Area Percent	Population Percent
Valley	3%	73%
North Desert	54%	21%
South Desert	40%	4%
Mountain	3%	2%
TOTAL	**100%**	**100%**

Given its vast land area, the County's overall population density is low, estimated at 108 people per square mile, which is lower than neighboring Riverside, San Diego, Orange and Los Angeles Counties. Within the Valley Region, however, population density in residential areas is over 3,000 people per square mile, which is on par with Los Angeles and Orange Counties. Figure 3-1, below, identifies the county regions.

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Figure 3-1: County's Four Regions



Valley
Mountain
North Desert
South Desert
Other Counties
State Boundaries

Workshop Draft

Author: Arturo Pastor | 06/04/2026

Sources:
Esri, County of San Bernardino ITD

LAFCO
for San Bernardino County

San Bernardino County Regions

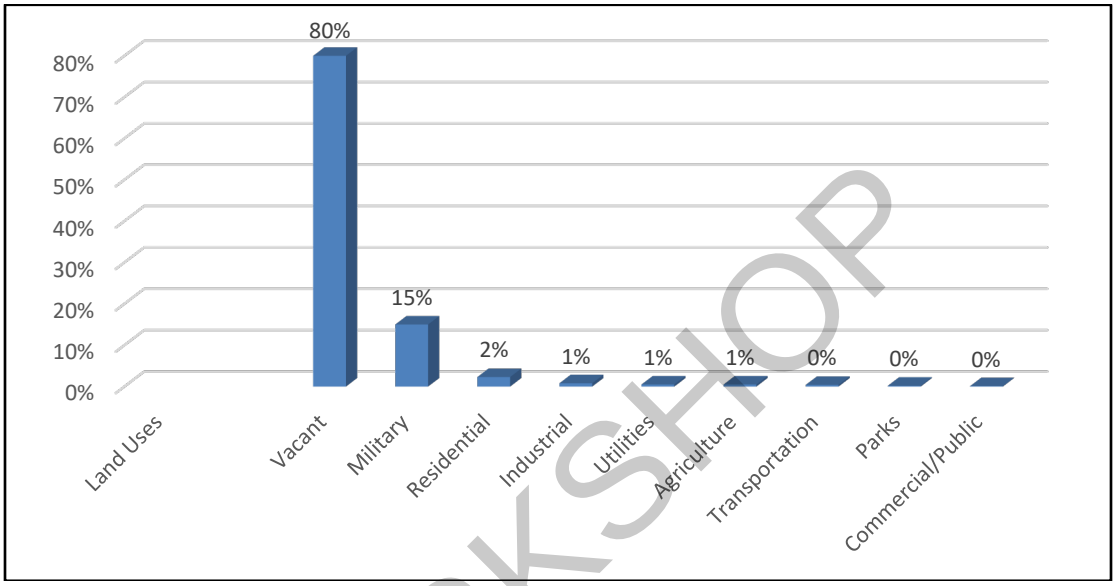
0 20 40 80 Miles

516

County Vacant Land

It is important to note – 80% of the land (roughly 16,200 sq. miles) is primarily vacant (Figure 3-2) and outside the governing control of the County's Board of Supervisors and 24 cities. This land is largely under federal government ownership and includes forests, wilderness areas, military facilities and national parks/preserves/monuments (Table 3-2). Figure 3-3 on the following page depicts land ownership within the County.

Figure 3-2: Land Uses within San Bernardino County



Source: San Bernardino County Community Indicators Report 2015

Table 3-2: Landownership within San Bernardino County

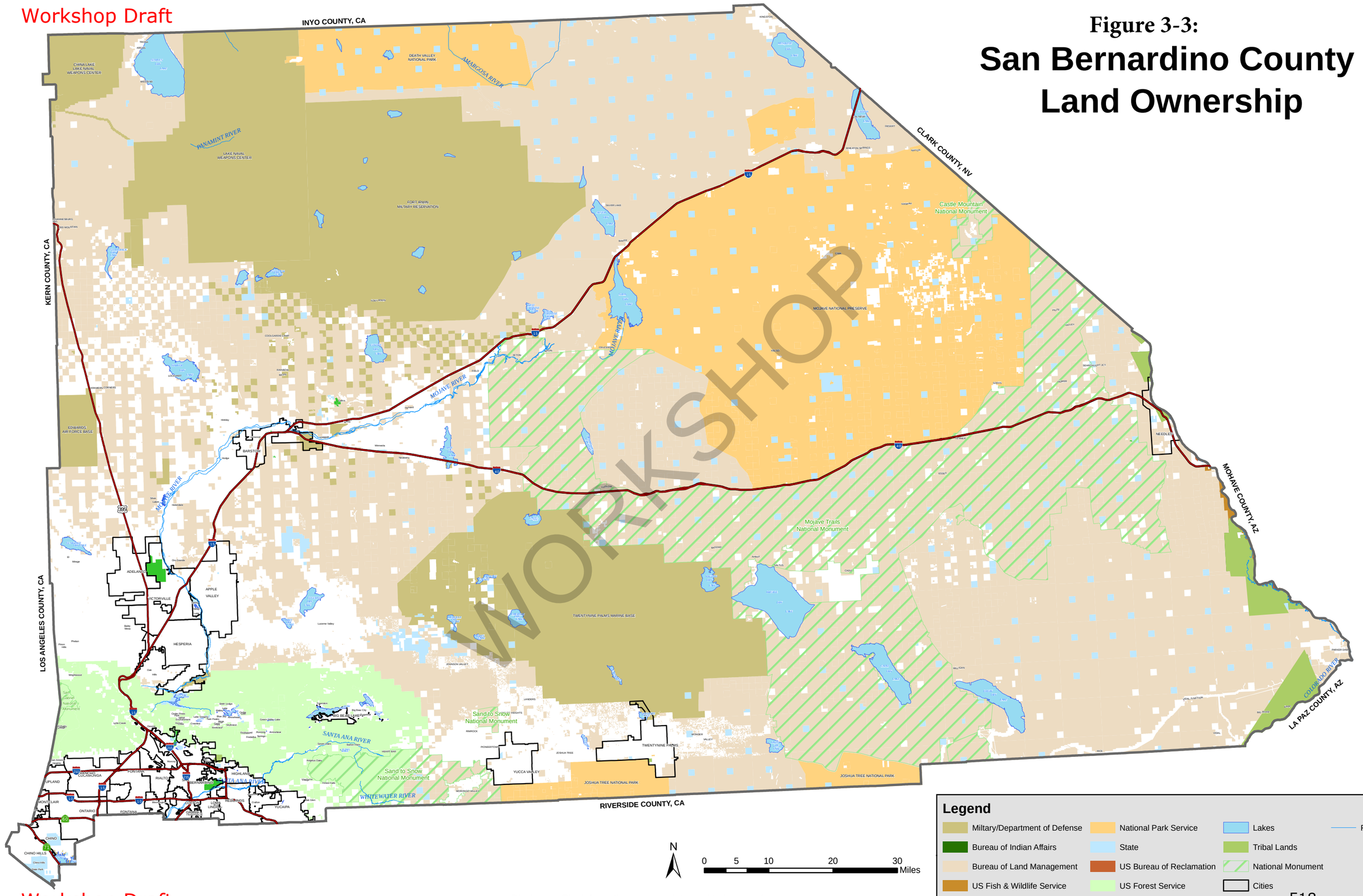
Land Ownership		
Land Owner	**Sq. Miles**	**Percent**
Bureau of Land Management	9,158	45.5%
Dept. of Defense	3,522	17.5%
Private Land	3,309	16.5%
National Park Service	2,849	14.2%
US Forest Service	736	3.7%
State of CA	412	2.0%
Bureau of Indian Affairs	99	0.5%
US Fish & Wildlife Service	10	0.0%
US Bureau of Reclamation	9	0.0%
Local Government	2	0.0%
TOTAL	20,106	100.0%
source: SB County		

In the past decade, four notable changes in public land ownership have occurred: (1) private lands along the railways from the Los Angeles County line to Barstow and east to Needles have transferred to the Bureau of Land Management, (2) expansion of Department of Defense lands, (3) increase of the National Parks Service Holdings with the expansion of Death Valley and Joshua Tree National Parks and the creation of the Mojave National Preserve, and (4) designation of four new national monuments in 2016.

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Figure 3-3:
San Bernardino County Land Ownership



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Legend

- Miltary/Department of Defense
- Bureau of Indian Affairs
- Bureau of Land Management
- US Fish & Wildlife Service
- Local Government
- National Park Service
- State
- US Bureau of Reclamation
- US Forest Service
- Private Lands
- Lakes
- Tribal Lands
- National Monument
- Cities
- County Boundary
- River

N

0 5 10 20 30 Miles

Disclaimer: The information shown is intended to be used for general display only and is not to be used as an official map.

Map Created: 1/11/2017

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PART III: Regional Updates
SECTION 1: Valley Region

OVERVIEW

As stated in the Introduction to this report, the focus and primary goal of this service review is to provide the Commission with recommendations to: (1) update the determinations from previous service reviews, (2) initiate sphere of influence updates where appropriate, and (3) continue monitoring where appropriate. To fulfill the service review requirements of Government Code §56430, a review of the items, listed below, is included in this section as they pertain to the Valley Region.

A. Agency Boundaries and Spheres of Influence
B. Local and Community Park Locations
C. Population Density
D. Disadvantaged Communities
E. 10-minute Walk Time Analysis

A. AGENCY BOUNDARIES AND SPHERES OF INFLUENCE

The Valley Region borders Los Angeles, Orange and Riverside counties and is generally defined as all the area south and west of the U.S. Forest boundaries. The San Bernardino Range, trending southeast, forms the eastern limit of the Valley, along with the Yucaipa and Crafton Hills. Alluvial highlands extending south from the San Bernardino and Jurupa Mountains mark the southern limits of the Valley. The Valley covers only three percent of the total County land but holds 73 percent of the County's population. Most of the land within the Valley region consists of incorporated cities.

Within the Valley, 17 agencies provide local park and recreation services. A map showing the boundaries and spheres of influence of those agencies is included as Figure 3-4. "Sphere of influence" means a plan for the probably physical boundaries and service area of a local agency, as determined by the Commission (§56076). Spheres both proactively guide and respond to the need for the extension of infrastructure and delivery of municipal services to areas of emerging growth and development. The requirement for LAFCOs to conduct service reviews was established to acknowledge the importance of spheres and recognize that periodic updates of agency spheres should be conducted with the benefit of current information available through service reviews.

Additionally, County Special Districts Division operates the North Etiwanda Preserve (County Service Area 120), which has extensive trails, and County Regional Parks operates four regional parks and the Santa Ana River Trail in the region.

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LOS ANGELES COUNTY

Upland
Rancho Cucamonga
Fontana
Rialto
San Bernardino
Highland
Montclair
Ontario
Bloomington
Colton
Loma Linda
Redlands
Grand Terrace
Yucaipa
CSA 63
Chino
Chino Hills

RIVERSIDE COUNTY

ORANGE COUNTY

WORKSHOP

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E
S

Author: Arturo Pastor | 05/27/2026

- City of Chino
- City of Chino Hills
- City of Colton
- City of Fontana
- City of Grand Terrace
- City of Highland
- City of Loma Linda
- City of Montclair
- City of Ontario
- City of Rancho Cucamonga
- City of Redlands
- City of Rialto
- City of San Bernardino
- City of Upland
- City of Yucaipa
- CSA 63
- Bloomington Recreation & Park
- Sphere Boundaries

Sources:
San Bernardino County
ITD

LAFCO
for San Bernardino County

Figure 3-4. Valley Region: Local Agency Boundaries & Spheres

0 3.75 7.5 15 Miles

Workshop Draft
DISCLAIMER: Multiple special districts may overlap within the same geographic area. Boundaries are displayed for reference only. The order or visibility of districts on this map does not imply precedence, authority, or exclusivity of services. The information shown is intended to be used as general display and not as an official map.

B. LOCAL AND COMMUNITY PARK LOCATIONS

Figure 3-5 marks the location of each local park in the region. Regional parks are mapped in the regional parks portion of this report: Part II, Section 5.

C. POPULATION DENSITY

The U.S. Census Bureau and ESRI estimate the current population in the Valley Region to be over 1.6 million. Compared to the County's other three regions, the Valley is highly dense with over 3,000 people per square mile in residential areas.

Table 3-3, below, and Figure 3-6 show the current population of the region's local park and recreation agencies. The five agencies responsible for the largest populations in the Valley include the Cities of San Bernardino, Fontana, Ontario, Rancho Cucamonga, and Rialto.

Table 3-3:
Population of Valley Region Agencies

Agency	Population 2025	Area (sq. mi)
Bloomington Recreation & Park District	25,567	7.18
City of Chino	95,751	30.03
City of Chino Hills	76,436	44.95
City of Colton	52,635	16.06
City of Fontana	217,633	43.37
City of Grand Terrace	13,557	3.51
City of Highland	56,798	18.68
City of Loma Linda	25,793	8.95
City of Montclair	37,023	5.54
City of Ontario	191,500	49.91
City of Rancho Cucamonga	174,323	46.51
City of Redlands	73,458	36.30
City of Rialto	105,016	24.13
City of San Bernardino	219,014	62.42
City of Upland	79,753	15.67
City of Yucaipa	55,068	28.25
County Service Area 63 (Oak Glen)	507	16.38

Source: ESRI Community Analyst, U.S. Census Bureau, Census 2020 Summary File 1. ESRI estimates for 2025

San Bernardino County, in general, is anticipated to see more population growth in the near term than the coastal regions of Southern California. The high cost of housing in the coastal counties of Los Angeles, Orange and San Diego has made the Inland Empire a destination of choice for many residents willing to commute to those areas.

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LOS ANGELES COUNTY

ORANGE COUNTY

RIVERSIDE COUNTY

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W E
S

Author: Arturo Pastor | 05/27/2026

- Park
- City of Chino
- City of Chino Hills
- City of Colton
- City of Fontana
- City of Grand Terrace
- City of Highland
- City of Loma Linda
- City of Montclair
- City of Ontario
- City of Rancho Cucamonga
- City of Redlands
- City of Rialto
- City of San Bernardino
- City of Upland
- City of Yucaipa
- CSA 63
- Bloomington Recreation & Park

Sources:
San Bernardino County
ITD

DISCLAIMER: Multiple special districts may overlap within the same geographic area. Boundaries are displayed for reference only. The order or visibility of districts on this map does not imply precedence, authority, or exclusivity of services. The information shown is intended to be used as general display and not as an official map.

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for San Bernardino County

Figure 3-5. Valley Region: Parks

0 3.75 7.5 15 Miles

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LOS ANGELES COUNTY

138
15
18
18
18
330
38
210
Rancho Cucamonga
Upland
Fontana
Rialto
San Bernardino
215
Highland
210
10
Montclair
10
Bloomington
Colton
10
Loma Linda
Redlands
Yucaipa
CSA 63
Grand Terrace
Ontario
60
Chino
71
Chino Hills

ORANGE COUNTY

RIVERSIDE COUNTY

WORKSHOP

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Author: Arturo Pastor | 05/27/2026

2025 Population | 2025 Population Density / sqmi

- 0 - 4,000
- 4,001 - 8,000
- 8,001 - 12,000
- 12,001 - 16,000
- 16,001 or above

Sources:
Esri Business Analyst

LAFCO
for San Bernardino County

Figure 3-6. Valley Region: 2025 Population Density

0 3.75 7.5 15 Miles

DISCLAIMER: Multiple special districts may overlap within the same geographic area. Boundaries are displayed for reference only. The order or visibility of districts on this map does not imply precedence, authority, or exclusivity of services. The information shown is intended to be used as general display and not as an official map.

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D. DISADVANTAGED COMMUNITIES

The State of California adopted a definition of disadvantaged community (or "DAC") through passage of Proposition 50, the Water Security, Clean Drinking Water, Coastal and Beach Protection Act of 2002. This measure added §79505.5(a) to the California Water Code and defines a disadvantaged community as a "community with an annual median household income that is less than 80 percent of the statewide annual median household income." For 2025, 80% of the statewide median household income is $80,909. State law requires various entities (i.e. LAFCO, cities and counties, and water agencies) to, in some manner, identify disadvantaged communities, which can be in both incorporated and unincorporated areas.

Disadvantaged Unincorporated Communities

Particular to annexations, the state mandate is to identify the location and characteristics of disadvantaged unincorporated communities (or "DUCs"). Gov. Code §56375 specifically prohibits an annexation to a city of any territory greater than ten acres where there exists a disadvantaged unincorporated community that is contiguous to the area of proposed annexation unless an application to annex the entire disadvantaged unincorporated community has also been filed. §56033.5 defines DUCs as "...inhabited territory [12 or more registered voters]...or as determined by Commission policy, that constitutes all or a portion of a "disadvantaged community"... with less than 80% of the median household income.

For LAFCO service reviews, the state requires that service reviews identify and describe the characteristics of disadvantaged communities of unincorporated areas at a minimum (commonly referred to as "DUCs"). For the purposes of defining a DUC, San Bernardino LAFCO policy defines a community as an inhabited area comprising no less than ten dwellings adjacent or in close proximity to one another. Uninhabited areas include vacant or government lands.

Table 3-4 identifies the unincorporated areas that meet the definition of a DUC.

Table 3-4: DUC characteristics – Valley Region

Sphere Area	Area (sq. miles)	Median Household Income	Population	Households
Bloomington	2.9	$ 60,879	9,131	2,338
Fontana Sphere	1.0	$ 66,715	4,920	1,193
Mentone (Redlands)	0.8	$ 75,288	2,791	1,094
Montclair sphere	0.3	$ 75,942	2,796	734
Muscoy (San Bernardino)	2.4	$ 65,818	9,125	2,071
Northeast San Bernardino Sphere	1.8	$ 64,947	14,241	3,973

Source: ESRI Community Analyst

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Disadvantaged Communities ("DACs")

Although the state requires that LAFCOs focus their service review analyses on disadvantaged communities within unincorporated areas (commonly referred to as "DUCs"), the reality is that disadvantaged communities do not necessarily follow jurisdictional boundaries and occur in incorporated areas (cities) as well. It is LAFCO's responsibility to also recognize and describe the characteristics of the disadvantaged communities countywide regardless of jurisdiction. Table 3-5 identifies the disadvantaged areas within incorporated territory.

Table 3-5:
DAC characteristics - Valley Region

AGENCY	Area (sq. miles)	Median Household Income	Population	Households
City of Chino	2.2	$ 77,035	13,039	4,575
City of Chino Hills	n/a	n/a	n/a	n/a
City of Colton	4.4	$ 62,912	34,317	10,845
City of Fontana	7.1	$ 68,217	61,221	17,470
City of Grand Terrace	0.9	$ 75,131	5,766	2,238
City of Highland	3.4	$ 55,997	28,526	8,190
City of Loma Linda	1.8	$ 52,213	7,032	3,087
City of Montclair	2.1	$ 65,244	17,024	5,000
City of Ontario	7.1	$ 68,933	66,822	20,515
City of Rancho Cucamonga	3.4	$ 69,895	31,088	12,499
City of Redlands	1.8	$ 63,912	15,304	6,101
City of Rialto	3.8	$ 70,235	39,468	11,322
City of San Bernardino	19.5	$ 57,595	144,781	43,870
City of Upland	3.6	$ 73,318	27,011	10,167
City of Yucaipa	5.4	$ 66,611	21,894	8,279

Source: ESRI Community Analyst

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Figure 3-7 identifies the location of the Valley Region DUCs, DACs and the area's population density. For this region, LAFCO uses a density factor of 12,000 people or more per square mile. (Previous mapping efforts relied on eliminating public lands as inhabited. The new approach more accurately interpolates population data directly into the block group data, focusing on DUC and DAC areas with high population density.)

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LOS ANGELES COUNTY

Upland
Rancho Cucamonga
Fontana
Rialto
San Bernardino
Highland
Montclair
Ontario
Bloomington
Colton
Redlands
Loma Linda
Grand Terrace
Yucaipa
CSA 63
Chino
Chino Hills

RIVERSIDE COUNTY

ORANGE COUNTY

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S

Author: Arturo Pastor | 05/27/2026

2025 Disadvantaged Community Population Density | 2025 Population Density / sqmi

- 0 - 4,000
- 4,000 - 8,000
- 8,000 - 12,000
- 12,000 - 16,000
- 16,000 or above

Sources:
Esri Business Analyst

LAFCO for San Bernardino County

Fig 3-7. Disadvantaged Communities Population Density Analysis

0 3.75 7.5 15 Miles

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E. 10-Minute Walk Time Analysis

The 10-minute walk or half-mile metric is the gold standard in urban planning and municipal parks management. This analysis determines park accessibility by measuring how easily a resident can reach a public green space from their home without a vehicle. Cities integrate 10-minute walk access metrics natively into their General Plan updates, Park Master Plans, and capital prioritization tools. The concept is spearheaded nationally by organizations like the Trust for Public Land (TPL), the National Recreation and Park Association (NRPA), and the Urban Land Institute (ULI) under the unified 10-Minute Walk Campaign.

Why 10 Minutes or Half a Mile?
Pairing these two units relies on human behavioral geography and average walking velocity:

- The Distance Proxy: 0.5 miles is universally accepted as the threshold for how far an average, able-bodied person is willing to walk to reach a routine local destination.
- The Convenience Threshold: When public park locations require driving, loading strollers, or taking public transit, utilization sharply declines. A park within a 10-minute walk shifts green spaces from an occasional "weekend destination" to critical daily infrastructure supporting physical exercise, mental well-being, and localized neighborhood attachment.

How Walk-Time Analysis is Calculated (GIS Modeling)
Historically, city planning used simple linear distance around a park's center. However, GIS modeling accounts for physical barriers such as drainage canyons and utility rights-of-way.

By layering the 10-minute walkable service area over U.S. Census block groups, this review runs highly specific demographic correlation studies. This uncovers structural access disparities for median household income. Other variables include race and ethnicity and age demographics; however, these two variables are more suited to a local service review.

Mitigating Access Shortfalls Without Buying Land
When a walk-time analysis indicates an urban sector is stranded in a high-priority "access gap," buying real estate for new park development is often cost-prohibitive. Municipalities instead use the analysis to execute lower-cost systemic fixes:

- Joint-Use Schoolyard Activations: Retrofitting and opening existing public schools to the public on evenings and weekends can bring access to surrounding households.
- Pedestrian Infrastructure Intervention: Removing a barrier or adding a link such as a footbridge can instantly provide access to homes inside an existing park's 10-minute walk boundary without altering the park's physical footprint.

Figure 3-8 shows the densely populated areas that lack a 10-minute walk to a park and are also classified as a disadvantaged community.

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LOS ANGELES COUNTY

ORANGE COUNTY

RIVERSIDE COUNTY

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Author: Arturo Pastor | 05/27/2026

Disadvantaged Community with no 10-Minute Walk-Time

Sources:
Esri Business Analyst, US Census

LAFCO for San Bernardino County

Figure 3-8. DAC/DUCs with > 10 min Walk-time to a Park

0 3.75 7.5 15 Miles

Workshop Draft

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PART III: Regional Updates
SECTION 2: North Desert Region

OVERVIEW

As stated in the Introduction to this report, the focus and primary goal of this service review is to provide the Commission with recommendations to: (1) update the determinations from previous service reviews, (2) initiate sphere of influence updates where appropriate, and (3) continue monitoring where appropriate. To fulfill the service review requirements of Government Code §56430, a review of the items, listed below, is included in this section as they pertain to the North Desert Region.

A. Agency Boundaries and Spheres of Influence
B. Local and Community Park Locations
C. Population Density
D. Disadvantaged Communities
E. 10-minute Walk Time Analysis

A. AGENCY BOUNDARIES AND SPHERES OF INFLUENCE

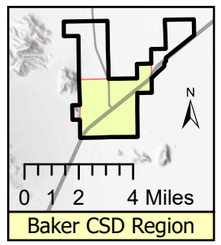
The North Desert Region, with approximately 10,779 square miles, is the largest region geographically in the County and the second largest in terms of population. The Mojave Basin lies in the High Desert and is located on the northeastern flanks of the San Bernardino and San Gabriel Mountains that separate the High Desert from the coastal basins and inland valleys of the greater Los Angeles and Orange County areas. Overall, land surface elevations within the Mojave Region range from 5,500 feet above sea level in the San Bernardino Mountains on the south to 1,500 feet near Afton Canyon on the east.

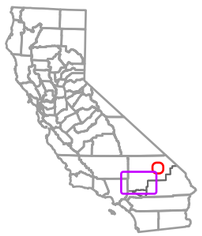
Within the North Desert, 17 agencies provide local park and recreation services. A map showing the boundaries and spheres of influence of those agencies is included as Figure 3-9. "Sphere of influence" means a plan for the probably physical boundaries and service area of a local agency, as determined by the Commission (§56076). Spheres both proactively guide and respond to the need for the extension of infrastructure and delivery of municipal services to areas of emerging growth and development. The requirement for LAFCOs to conduct service reviews was established to acknowledge the importance of spheres and recognize that periodic updates of agency spheres should be conducted with the benefit of current information available through service reviews.

Additionally, County Regional Parks operates three regional parks in the region.

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LOS ANGELES COUNTY

CSA 70 W Hinkley

Yermo

Barstow

Barstow Heights

Daggett

Newberry Springs

Helendale CSD

CSA 70 El Mirage

Adelanto

Victorville

Apple Valley

CSA 29 Lucerne Valley

Phelan Pinon Hills

Hesperia Rec & Park Dist.

Wrightwood

58

15

247

40

18

138

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Author: Arturo Pastor | 04/28/2026

- Barstow Heights CSD
- City of Adelanto
- City of Barstow
- City of Victorville
- CSA 29 Lucerne Valley
- CSA 42 Oro Grande
- Daggett CSD
- Helendale CSD
- Hesperia Recreation Park District
- Newberry Springs CSD
- Phelan Pinon Hills CSD
- Town of Apple Valley
- Wrightwood CSD
- Yermo CSD
- CSA 70 Zone P6 (El Mirage)
- CSA 70 Zone W (Hinkley)
- Spheres of Influence

Source: San Bernardino County ITD

LAFCO for San Bernardino County

Figure 3-9. North Desert Region Boundaries and Spheres

0 5 10 20 30 Miles

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B. LOCAL AND COMMUNITY PARK LOCATIONS

Figure 3-10 marks the location of each local park in the region. Regional parks are mapped in the regional parks portion of this report: Part II, Section 5.

C. POPULATION DENSITY

The U.S. Census Bureau and ESRI estimate the current population in the North Desert Region to be over 500,000. The areas responsible for the largest populations in the North Desert are Victorville, Hesperia, and Apple Valley. Other populated communities include Adelanto, Barstow, Helendale, Oak Hills, and Phelan Piñon Hills. Outside of these areas, the population is relatively sparse. In general, the North Desert is comprised of relatively small communities with low population densities.

Table 3-6, below, and Figure 3-11 show the current population of the region's local park and recreation agencies.

Table 3-6:
Population of North Desert Region Agencies

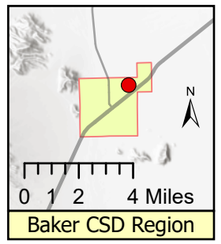
Agency	Population 2025	Area (sq. mi)
Baker Community Services District	321	4.45
Barstow Heights Community Services District	1,952	1.69
City of Adelanto	39,050	52.86
City of Barstow	25,032	41.30
City of Victorville	140,868	74.03
County Service Area 29 (Lucerne Valley)	5,933	433.97
County Service Area 42 (Oro Grande)	221	0.98
County Service Area 70 Zone P6 (El Mirage)	741	105.15
County Service Area 70 Zone W (Hinkley)	824	29.89
Daggett Community Services District	381	20.63
Helendale Community Services District	6,981	130.57
Hesperia Rec and Park District	102,552	84.74
Newberry Community Services District	1,816	114.78
Phelan Pinon Hills Community Services District	22,068	127.87
Town of Apple Valley	74,660	77.05
Wrightwood Community Services District	4,601	13.53
Yermo Community Services District	1,281	48.83

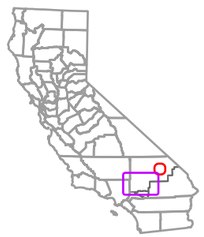
Source: ESRI Community Analyst, U.S. Census Bureau, Census 2020 Summary File 1.
ESRI estimates for 2025

San Bernardino County, in general, is anticipated to see more population growth in the near term than the coastal regions of Southern California. The high cost of housing in the coastal counties of Los Angeles, Orange and San Diego has made the Inland Empire a destination of choice for many residents willing to commute to those areas.

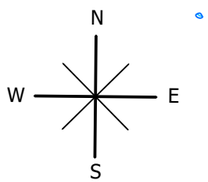
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LOS ANGELES COUNTY



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Park
Barstow Heights CSD
City of Adelanto
City of Barstow
City of Victorville
CSA 29 Lucerne Valley
CSA 42 Oro Grande
Daggett CSD
Helendale CSD
Hesperia Recreation Park District
Newberry Springs CSD
Phelan Pinon Hills CSD
Town of Apple Valley
Wrightwood CSD
Yermo CSD
CSA 70 Zone P6 (El Mirage)
CSA 70 Zone W (Hinkley)

Source: San Bernardino County ITD

LAFCO for San Bernardino County

Figure 3-10. North Desert Region Parks

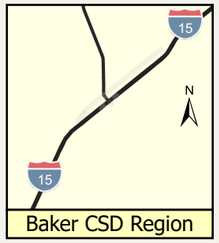
0 5 10 20 30 Miles

Author: Arturo Pastor | 04/28/2026

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58
CSA 70 Zone W (Hinkley)
Yermo CSD
Barstow
Barstow Heights CSD
Daggett CSD
Newberry Springs CSD
15
40
Helendale CSD
247
CSA 70 Zone P6 (El Mirage)
CSA 42 Oro Grande
Adelanto
Town of Apple Valley
Victorville
LOS ANGELES COUNTY
CSA 29 Lucerne Valley
Phelan Pinon Hills CSD
15
Hesperia Recreation Park District
247
Wrightwood CSD
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2025 Disadvantaged Community Population Density | 2025 Population Density / sqmi

- 0 - 2,000
- 2,001 - 4,000
- 4,001 - 6,000
- 6,001 - 8,000
- 8,001 or above
- DAC = Less than 80% of 2025 Statewide Median Household Income

Countyline

Other Regions

Author: Arturo Pastor | 05/27/2026

Disclaimer: The information shown is intended for general display only and is not to be used as an official map

Sources: Esri Business Analyst

LAFCO for San Bernardino County

Figure 3-11. 2025 North Desert Region Population Density

0 3.75 7.5 15 22.5 30 Miles

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D. DISADVANTAGED COMMUNITIES

The State of California adopted a definition of disadvantaged community (or "DAC") through passage of Proposition 50, the Water Security, Clean Drinking Water, Coastal and Beach Protection Act of 2002. This measure added §79505.5(a) to the California Water Code and defines a disadvantaged community as a "community with an annual median household income that is less than 80 percent of the statewide annual median household income." For 2025, 80% of the statewide median household income is $80,909. State law requires various entities (i.e. LAFCO, cities and counties, and water agencies) to, in some manner, identify disadvantaged communities, which can be in both incorporated and unincorporated areas.

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Particular to annexations, the state mandate is to identify the location and characteristics of disadvantaged unincorporated communities (or "DUCs"). Gov. Code §56375 specifically prohibits an annexation to a city of any territory greater than ten acres where there exists a disadvantaged unincorporated community that is contiguous to the area of proposed annexation unless an application to annex the entire disadvantaged unincorporated community has also been filed. Gov. Code §56033.5 defines DUCs as "...inhabited territory [12 or more registered voters]...or as determined by Commission policy, that constitutes all or a portion of a "disadvantaged community"... with less than 80% of the median household income.

For LAFCO service reviews, the state requires that service reviews identify and describe the characteristics of disadvantaged communities of unincorporated areas at a minimum (commonly referred to as "DUCs"). For the purposes of defining a DUC, San Bernardino LAFCO policy defines a community as an inhabited area comprising no less than ten dwellings adjacent or in close proximity to one another. Uninhabited areas include vacant or government lands.

Table 3-7 identifies one area, Barstow Heights, which meets the criteria of a DUC (high population density and less than 80% of the median household income).

Table 3-7:
DUC Characteristics – North Desert Region

INSERT

Source: ESRI Community Analyst

Disadvantaged Communities ("DACs")

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Although the state requires that LAFCOs focus their service review analyses on disadvantaged communities within unincorporated areas (commonly referred to as "DUCs"), the reality is that disadvantaged communities do not necessarily follow jurisdictional boundaries and occur in incorporated areas (cities) as well. It is LAFCO's responsibility to also recognize and describe the characteristics of the disadvantaged communities countywide regardless of jurisdiction. Table 3-8 identifies those areas that meet the criteria of a DAC within the North Desert Region with a population density exceeding 12,000 people per square mile. These areas include portions of North Colton, East Fontana, Montclair, West Ontario, Redlands, Rialto, East San Bernardino and South Upland.

Table 3-8:
DAC characteristics – North Desert Region

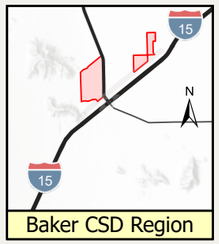
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Source: ESRI Community Analyst

Figure 3-12 identifies the location of the North Desert Region DUCs, DACs and the area's population density. For this region, LAFCO uses a density factor of 12,000 people or more per square mile. (Previous mapping efforts relied on eliminating public lands as inhabited. The new approach more accurately interpolates population data directly into the block group data, focusing on DUC and DAC areas with high population density.)

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2025 Disadvantaged Community Population Density | 2025 Population Density / sqmi

- 0 - 500
- 501 - 1,000
- 1,001 - 1,500
- 1,501 - 2,000
- 2,001 or above
- DAC = Less than 80% of 2025 Statewide Median Household Income

Countyline

Other Regions

Author: Arturo Pastor | 05/27/2026

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Sources: Esri Business Analyst, Bureau of the Census

LAFCO for San Bernardino County

Fig 3-12. Disadvantaged Communities Population Density Analysis

0 3.75 7.5 15 22.5 30 Miles

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E. 10-Minute Walk Time Analysis

The 10-minute walk or half-mile metric is the gold standard in urban planning and municipal parks management. This analysis determines park accessibility by measuring how easily a resident can reach a public green space from their home without a vehicle. Cities integrate 10-minute walk access metrics natively into their General Plan updates, Park Master Plans, and capital prioritization tools. The concept is spearheaded nationally by organizations like the Trust for Public Land (TPL), the National Recreation and Park Association (NRPA), and the Urban Land Institute (ULI) under the unified 10-Minute Walk Campaign.

Why 10 Minutes or Half a Mile?
Pairing these two units relies on human behavioral geography and average walking velocity:

- The Distance Proxy: 0.5 miles is universally accepted as the threshold for how far an average, able-bodied person is willing to walk to reach a routine local destination.
- The Convenience Threshold: When public park locations require driving, loading strollers, or taking public transit, utilization sharply declines. A park within a 10-minute walk shifts green spaces from an occasional "weekend destination" to critical daily infrastructure supporting physical exercise, mental well-being, and localized neighborhood attachment.

How Walk-Time Analysis is Calculated (GIS Modeling)
Historically, city planning used simple linear distance around a park's center. However, GIS modeling accounts for physical barriers such as drainage canyons and utility rights-of-way.

By layering the 10-minute walkable service area over U.S. Census block groups, this review runs highly specific demographic correlation studies. This uncovers structural access disparities for median household income. Other variables include race and ethnicity and age demographics; however, these two variables are more suited to a local service review.

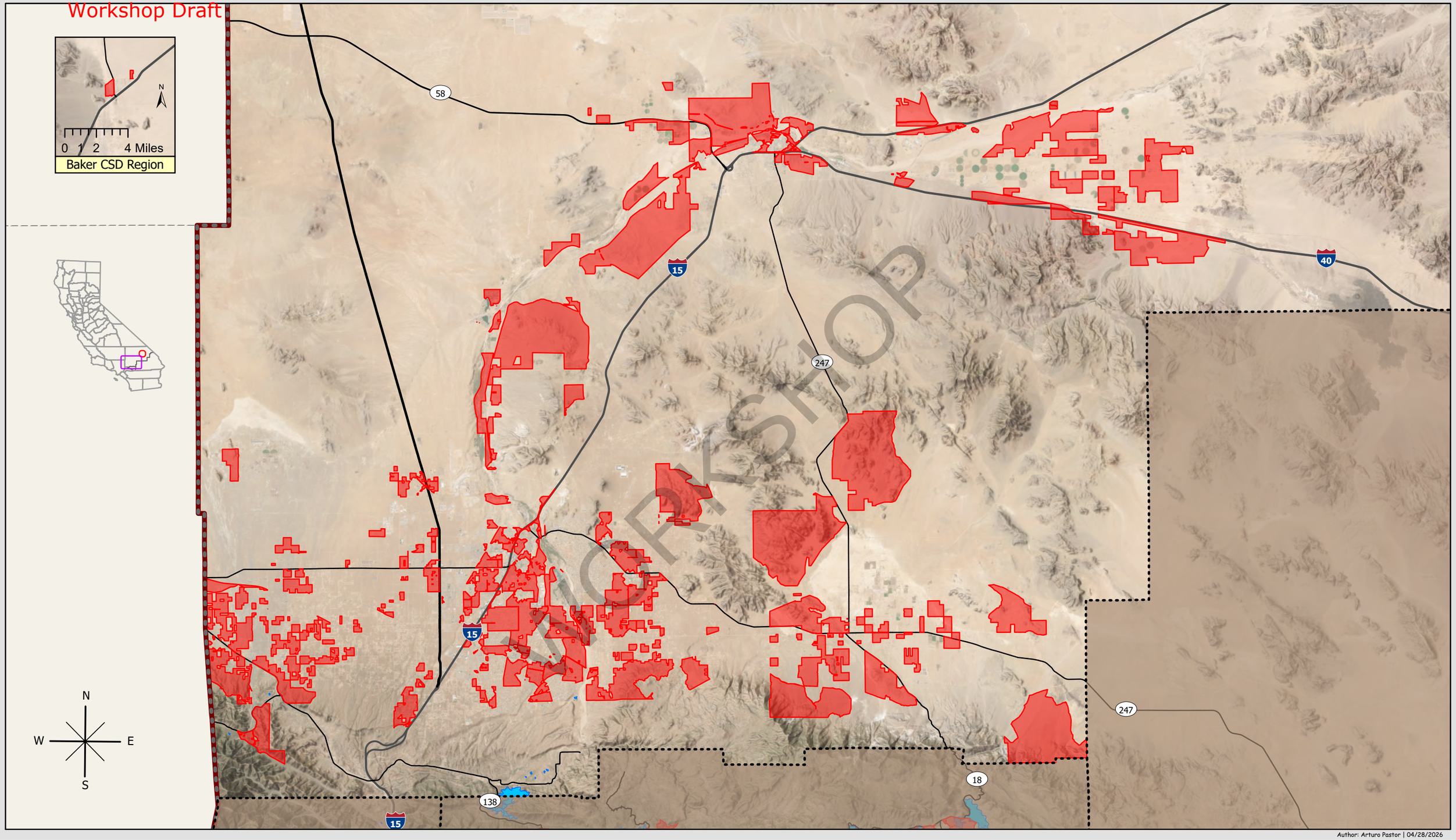
Mitigating Access Shortfalls Without Buying Land
When a walk-time analysis indicates an urban sector is stranded in a high-priority "access gap," buying real estate for new park development is often cost-prohibitive. Municipalities instead use the analysis to execute lower-cost systemic fixes:

- Joint-Use Schoolyard Activations: Retrofitting and opening existing public schools to the public on evenings and weekends can bring access to surrounding households.
- Pedestrian Infrastructure Intervention: Removing a barrier or adding a link such as a footbridge can instantly provide access to homes inside an existing park's 10-minute walk boundary without altering the park's physical footprint.

Figure 3-13 shows the densely populated areas that lack a 10-minute walk to a park and are also classified as a disadvantaged community.

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Author: Arturo Pastor | 04/28/2026

Disadvantaged Community with no 10-Minute Walk-Time

Source:
Esri Business Analyst
US Census
ParkServe TM

LAFCO for San Bernardino County

Fig 3-13. DAC/DUC with > 10 Min Walk-time to a Park

0 5 10 20 30 Miles

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PART III: Regional Updates
SECTION 3: Mountain Region

OVERVIEW

As stated in the Introduction to this report, the focus and primary goal of this service review is to provide the Commission with recommendations to: (1) update the determinations from previous service reviews, (2) initiate sphere of influence updates where appropriate, and (3) continue monitoring where appropriate. To fulfill the service review requirements of Government Code §56430, a review of the items, listed below, is included in this section as they pertain to the Valley Region.

A. Agency Boundaries and Spheres of Influence
B. Local and Community Park Locations
C. Population Density
D. Disadvantaged Communities
E. 10-minute Walk Time Analysis

A. AGENCY BOUNDARIES AND SPHERES OF INFLUENCE

The Mountain Region is generally defined as north of the southern base of the San Bernardino Mountains and east of the Cajon Pass. Large portions of the region are comprised of public lands, primarily the San Bernardino National Forest. From west to east, the region's major communities are Crest Forest, Lake Arrowhead, Hilltop (primarily Arrowbear Lake, Green Valley Lake, and Running Springs) and Bear Valley. The Santa Ana Canyon, forming the broad valley of the Santa Ana River, separates the western and eastern portions of the Mountain Region.

Within the Mountain Region, four agencies provide park and recreation services. A map showing the boundaries and spheres of influence of those agencies is included as Figure 3-14. "Sphere of influence" means a plan for the probably physical boundaries and service area of a local agency, as determined by the Commission (§56076). Spheres both proactively guide and respond to the need for the extension of infrastructure and delivery of municipal services to areas of emerging growth and development. The requirement for LAFCOs to conduct service reviews was established to acknowledge the importance of spheres and recognize that periodic updates of agency spheres should be conducted with the benefit of current information available through service reviews.

Additionally, three districts provide services on a limited scale (Big Bear Municipal Water District, Big Bear City Community Services District, and County Service Area 70 Zone D-1 in Arrowhead) as they are overlayed by one of two recreation and park districts (Rim of World or Big Bear Valley). County Regional Parks operates one regional park in the region.

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Silverwood Lake

138

CSA 18

Rim of the World

18

18

18

330

Big Bear Valley
Recreation & Park

Baldwin Lake

Big Bear

Big Bear Lake

18

38

215

210

N

W

E

S

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Big Bear Valley Recreation Park District

CSA 18 Cedar Pines Park

Rim of the World Recreation and Park

Lakes

City of Big Bear Lake

Spheres of Influence

Sources:
San Bernardino County
ITD

LAFCO
for San Bernardino County

Figure 3-14. Mountain Region Boundaries and Spheres

0 1.75 3.5 7 10.5 Miles

DISCLAIMER: Multiple special districts may overlap within the same geographic area. Boundaries are displayed for reference only. The order or visibility of districts on this map does not imply precedence, authority, or exclusivity of services. The information shown is intended to be used as general display and not as an official map.

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B. LOCAL AND COMMUNITY PARK LOCATIONS

Figure 3-15 marks the location of each local park in the region. Regional parks are mapped in the regional parks portion of this report: Part II, Section 5.

C. POPULATION DENSITY

The U.S. Census Bureau and ESRI estimate the current, permanent population in the Mountain Region to be roughly 52,000. The Mountain Region's population is mainly concentrated in the Crestline, Lake Arrowhead, Running Springs, and Big Bear Lake areas. Table 3-9, below, and Figure 3-16 show the current population of the region's local park and recreation agencies.

Table 3-9:
Population of Mountain Region Agencies

Agency	Population 2025	Area (sq. mi)
Big Bear Valley Rec & Park District	17,934	105.80
City of Big Bear Lake	4,898	6.44
County Service Area 18 (Cedarpines Park)	661	1.46
Rim of the World Rec & Park District	28,135	110.38

Source: ESRI Community Analyst, U.S. Census Bureau, Census 2020 Summary File 1. ESRI estimates for 2025

San Bernardino County, in general, is anticipated to see more population growth in the near term than the coastal regions of Southern California. The high cost of housing in the coastal counties of Los Angeles, Orange and San Diego has made the Inland Empire a destination of choice for many residents willing to commute to those areas.

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Silverwood Lake
Baldwin Lake
Big Bear

138
18
330
38
215
210

N
W
E
S

Author: Arturo Pastor | 04/28/2026

- Park
- Big Bear Valley Recreation Park District
- City of Big Bear Lake
- CSA 18 Cedar Pines Park
- Rim of the World Recreation and Park
- Lakes

Sources:
San Bernardino County
ITD

LAFCO
for San Bernardino County

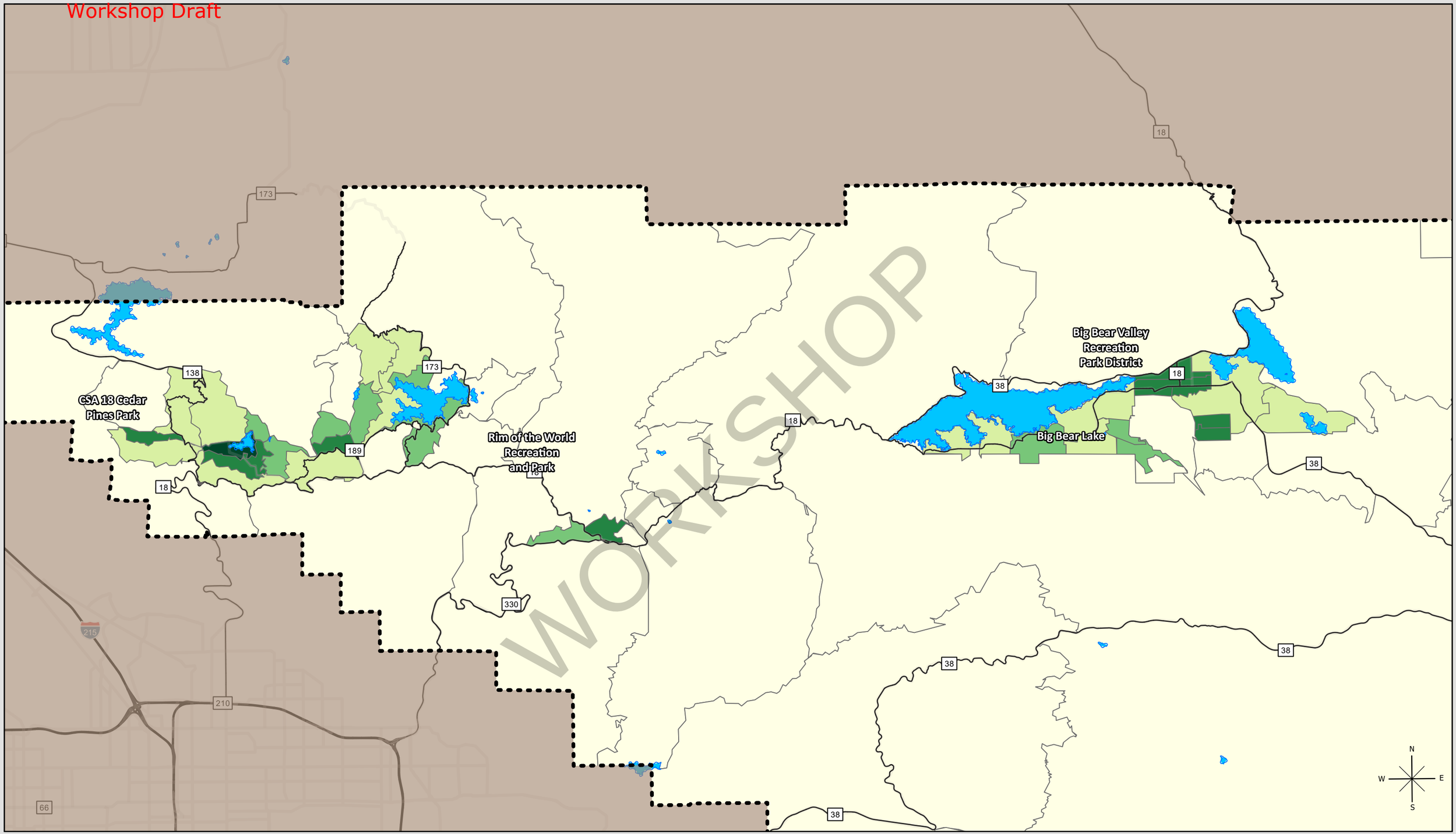
Figure 3-15. Mountain Region Parks

0 1.75 3.5 7 10.5 Miles

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2025 Population | 2025 Population Density / sqmi

- 0 - 500
- 501 - 1,000
- 1,001 - 2,000
- 2,001 - 3,000
- 3,001 or above

Other Regions

Lakes

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Author: Arturo Pastor | 05/27/2026

Sources: Esri Business Analyst

LAFCO for San Bernardino County

Figure 3-16. 2025 Mountain Region Population Density

0 3 6 12 Miles

D. DISADVANTAGED COMMUNITIES

The State of California adopted a definition of disadvantaged community (or "DAC") through passage of Proposition 50, the Water Security, Clean Drinking Water, Coastal and Beach Protection Act of 2002. This measure added §79505.5(a) to the California Water Code and defines a disadvantaged community as a "community with an annual median household income that is less than 80 percent of the statewide annual median household income." For 2025, 80% of the statewide median household income is $80,909. State law requires various entities (i.e. LAFCO, cities and counties, and water agencies) to, in some manner, identify disadvantaged communities, which can be in both incorporated and unincorporated areas.

Disadvantaged Unincorporated Communities

Particular to annexations, the state mandate is to identify the location and characteristics of disadvantaged unincorporated communities (or "DUCs"). Gov. Code §56375 specifically prohibits an annexation to a city of any territory greater than ten acres where there exists a disadvantaged unincorporated community that is contiguous to the area of proposed annexation unless an application to annex the entire disadvantaged unincorporated community has also been filed. Gov. Code §56033.5 defines DUCs as "...inhabited territory [12 or more registered voters]...or as determined by Commission policy, that constitutes all or a portion of a "disadvantaged community"... with less than 80% of the median household income.

For LAFCO service reviews, the state requires that service reviews identify and describe the characteristics of disadvantaged communities of unincorporated areas at a minimum (commonly referred to as "DUCs"). For the purposes of defining a DUC, San Bernardino LAFCO policy defines a community as an inhabited area comprising no less than ten dwellings adjacent or in close proximity to one another. Uninhabited areas include vacant or government lands.

Table 3-10 identifies six areas that meet the criteria of a DUC within the Mountain Region: North Big Bear City, Fawnskin, South Lake Arrowhead, West Sugarloaf, Twin Peaks, and North of Valley of Enchantment.

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Table 3-10:
DUC characteristics – Mountain Region

insert

Source: ESRI Community Analyst

Disadvantaged Communities ("DACs")

Although the state requires that LAFCOs focus their service review analyses on disadvantaged communities within unincorporated areas (commonly referred to as "DUCs"), the reality is that disadvantaged communities do not necessarily follow jurisdictional boundaries and occur in incorporated areas (cities) as well. It is LAFCO's responsibility to also recognize and describe the characteristics of the disadvantaged communities countywide regardless of jurisdiction.

Table 3-11 identifies those areas that meet the criteria of a DAC within the Mountain Region with a population density exceeding 12,000 people per square mile. As indicated, the majority of City of Big Bear Lake meets the criteria of a DAC.

Table 3-11:
DAC Characteristics – Mountain Region

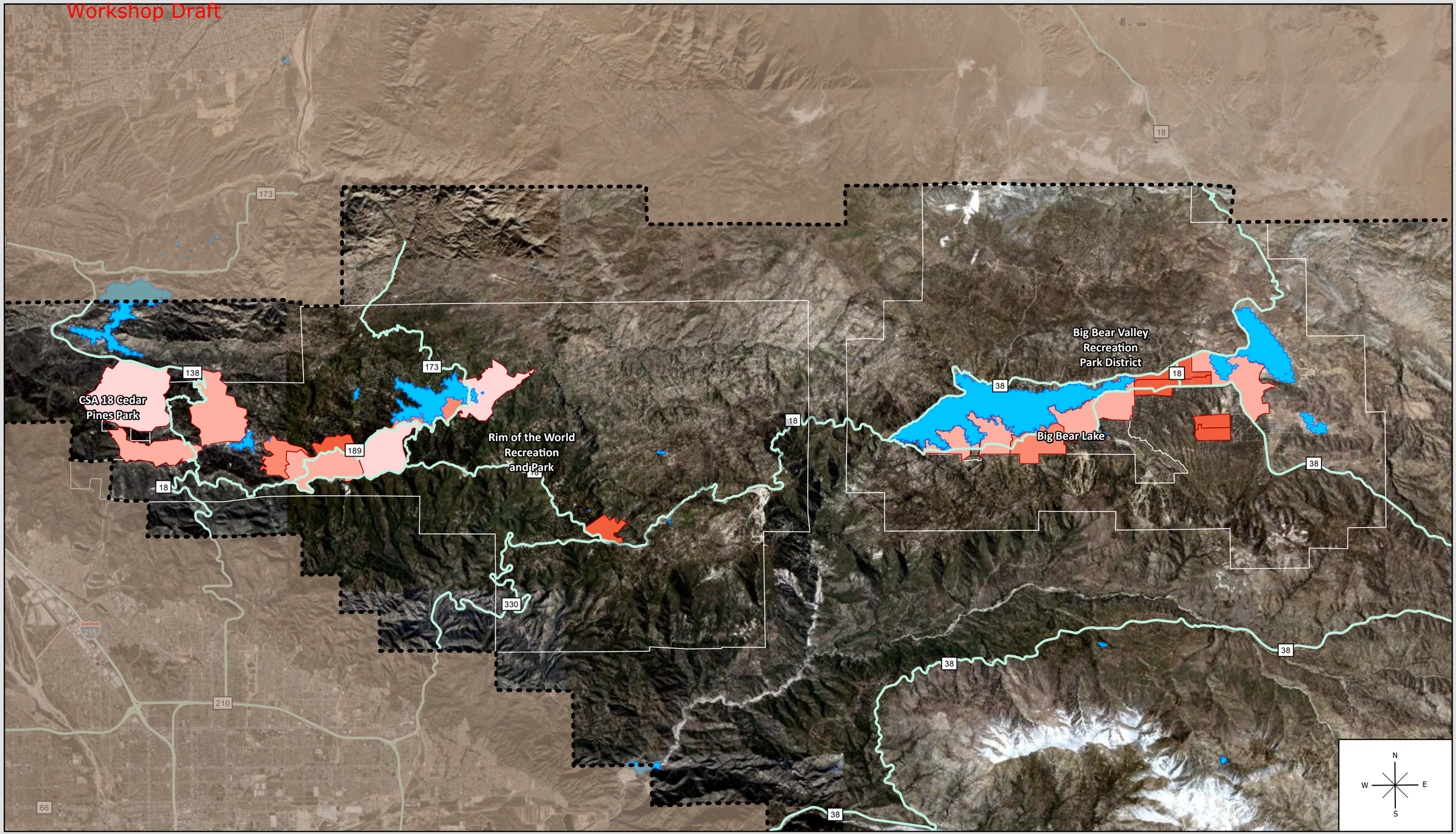
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Source: ESRI Community Analyst

Figure 3-17 identifies the location of Mountain DUCs, DACs and the area's population density. For this region, LAFCO uses a density factor of 2,000 people or more per square mile. (Previous mapping efforts relied on eliminating public lands as inhabited. The new approach more accurately interpolates population data directly into the block group data, focusing on DUC and DAC areas with high population density.

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2025 Disadvantaged Community Population Density | 2025 Population Density / sqmi

- 0 - 500
- 501 - 1,000
- 1,001 - 2,000
- 2,001 - 3,000
- 3,001 or above
- DACs: Less than 80% of 2025 Statewide Median Household Income

Other Regions

Lakes

Author: Arturo Pastor | 05/27/2026

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Sources: Esri Business Analyst

LAFCO for San Bernardino County

Figure 3-17. 2025 Disadvantaged Communities Population Density Analysis

0 3 6 12 Miles

546

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E. 10-Minute Walk Time Analysis

The 10-minute walk or half-mile metric is the gold standard in urban planning and municipal parks management. This analysis determines park accessibility by measuring how easily a resident can reach a public green space from their home without a vehicle. Cities integrate 10-minute walk access metrics natively into their General Plan updates, Park Master Plans, and capital prioritization tools. The concept is spearheaded nationally by organizations like the Trust for Public Land (TPL), the National Recreation and Park Association (NRPA), and the Urban Land Institute (ULI) under the unified 10-Minute Walk Campaign.

Why 10 Minutes or Half a Mile?
Pairing these two units relies on human behavioral geography and average walking velocity:

- The Distance Proxy: 0.5 miles is universally accepted as the threshold for how far an average, able-bodied person is willing to walk to reach a routine local destination.
- The Convenience Threshold: When public park locations require driving, loading strollers, or taking public transit, utilization sharply declines. A park within a 10-minute walk shifts green spaces from an occasional "weekend destination" to critical daily infrastructure supporting physical exercise, mental well-being, and localized neighborhood attachment.

How Walk-Time Analysis is Calculated (GIS Modeling)
Historically, city planning used simple linear distance around a park's center. However, GIS modeling accounts for physical barriers such as drainage canyons and utility rights-of-way.

By layering the 10-minute walkable service area over U.S. Census block groups, this review runs highly specific demographic correlation studies. This uncovers structural access disparities for median household income. Other variables include race and ethnicity and age demographics; however, these two variables are more suited to a local service review.

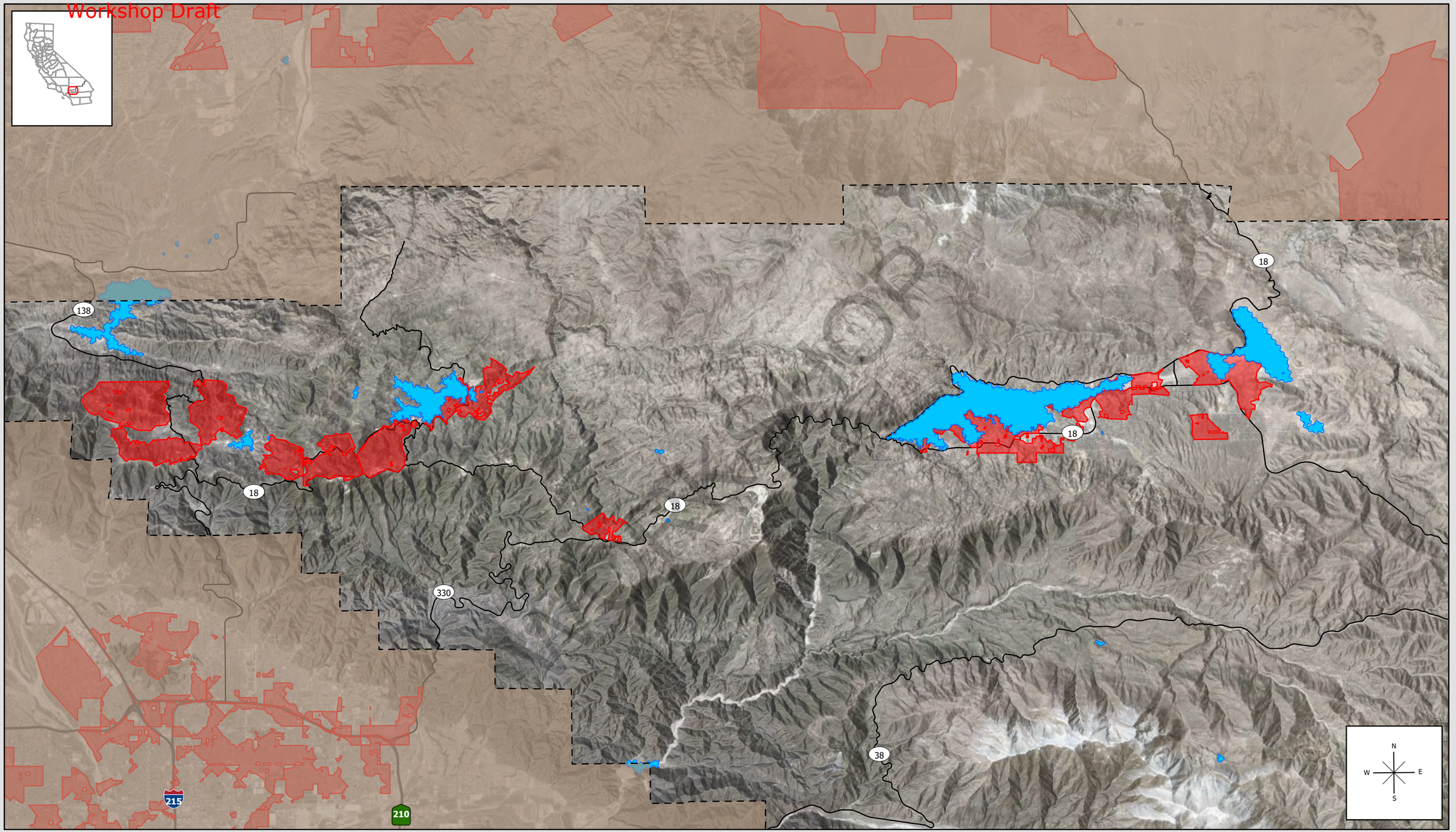
Mitigating Access Shortfalls Without Buying Land
When a walk-time analysis indicates an urban sector is stranded in a high-priority "access gap," buying real estate for new park development is often cost-prohibitive. Municipalities instead use the analysis to execute lower-cost systemic fixes:

- Joint-Use Schoolyard Activations: Retrofitting and opening existing public schools to the public on evenings and weekends can bring access to surrounding households.
- Pedestrian Infrastructure Intervention: Removing a barrier or adding a link such as a footbridge can instantly provide access to homes inside an existing park's 10-minute walk boundary without altering the park's physical footprint.

Figure 3-18 shows the densely populated areas that lack a 10-minute walk to a park and are also classified as a disadvantaged community.

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Author: Arturo Pastor | 04/28/2026

Disadvantaged Community with no 10-Minute Walk-Time

Lakes

Sources:
Esri Business Analyst,
US Census

LAFCO
for San Bernardino County

Figure 3-18. DAC/DUC with > 10 min Walk-time to a Park

0 1.75 3.5 7 10.5 Miles

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PART III: Regional Updates
SECTION 4: South Desert Region

OVERVIEW

As stated in the Introduction to this report, the focus and primary goal of this service review is to provide the Commission with recommendations to: (1) update the determinations from previous service reviews, (2) initiate sphere of influence updates where appropriate, and (3) continue monitoring where appropriate. To fulfill the service review requirements of Government Code §56430, a review of the items, listed below, is included in this section as they pertain to the Valley Region.

A. Agency Boundaries and Spheres of Influence
B. Local and Community Park Locations
C. Population Density
D. Disadvantaged Communities
E. 10-minute Walk Time Analysis

WORKSHOP

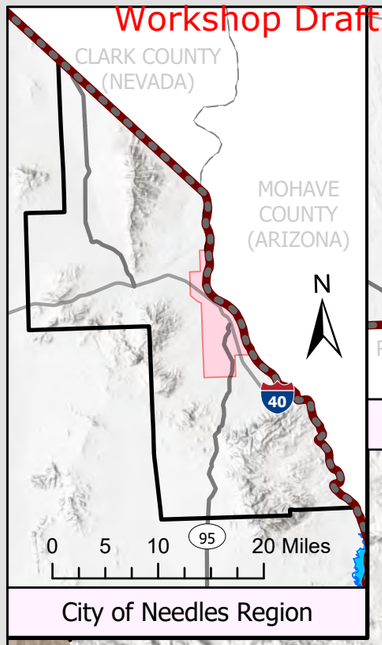
A. AGENCY BOUNDARIES AND SPHERES OF INFLUENCE

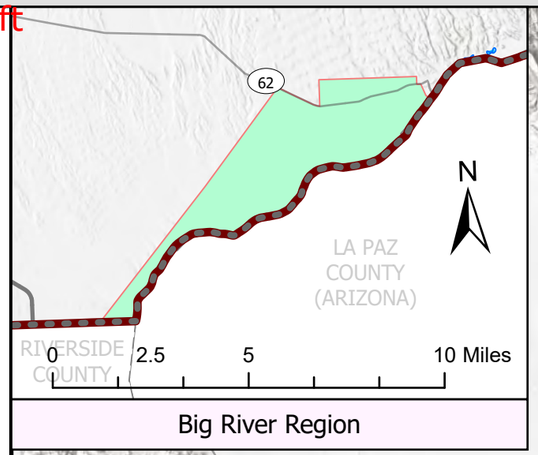
In general, South Desert communities are located along two major travel corridors: Interstate 40 (paralleling or overlaying historic Route 66) and Highway 62 (Twentynine Palms Highway). Communities include Morongo Valley, Yucca Valley, Yucca Mesa, Landers, Flamingo Heights, Pioneer Town, Joshua Tree, Twentynine Palms, Needles, and Big River. The South Desert covers approximately 40 percent of the total County land area but contains only four percent of the County's population.

The South Desert Region is primarily desert area, the majority of which is within the Mojave Desert and a portion within the Sonoran Desert (along the Colorado River area). Large portions of the South Desert are under government ownership, including the Marine Air Ground Task Force Training Command in Twentynine Palms and portions of Joshua Tree National Park. Outside of these areas, the largest landowner is the United States (with the Bureau of Land Management as manager of numerous recreational and wilderness areas). In general, the desert landscape, coupled with the lack of private land ownership, does not provide for large-scale development opportunities. In 2016, President Obama designated three new national monuments that are within the South Desert Region: Sand to Snow, Castle Mountain, and Mojave Trails.

Within the South Desert, seven agencies provide local park and recreation services. A map showing the boundaries and spheres of influence of those agencies is included as Figure 3-19. "Sphere of influence" means a plan for the probably physical boundaries and service area of a local agency, as determined by the Commission (§56076). Spheres both proactively guide and respond to the need for the extension of infrastructure and delivery

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CSA 20

Twentynine Palms

CSA 70 M

Yucca Valley

Morongo Valley

62

RIVERSIDE COUNTY



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W E
S

Author: Arturo Pastor | 04/28/2026

City of Twentynine Palms

CSA 20 Joshua Tree Park and Recreation

CSA 70 M

Morongo Valley CSD

Town of Yucca Valley

Spheres of Influence

City of Needles

Big River CSD

Source:
San Bernardino County
ITD

LAFCO
for San Bernardino County

Figure 3-19. South Desert Region Boundaries and Spheres

0 5 10 20 Miles

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of municipal services to areas of emerging growth and development. The requirement for LAFCOs to conduct service reviews was established to acknowledge the importance of spheres and recognize that periodic updates of agency spheres should be conducted with the benefit of current information available through service reviews.

Additionally, County Regional Parks operates two regional parks in the region.

B. LOCAL AND COMMUNITY PARK LOCATIONS

Figure 3-20 marks the location of each local park in the region. Regional parks are mapped in the regional parks portion of this report: Part II, Section 5.

C. POPULATION DENSITY

The U.S. Census Bureau and ESRI estimate the current population in the South Desert Region to be over 80,000. The South Desert's population is primarily concentrated in the Joshua Tree, Needles, Twentynine Palms, and Yucca Valley areas. Other populated communities include Cadiz, Havasu Lake, and Pioneer Town. Outside of these areas, the population is relatively sparse. In general, the South Desert is comprised of relatively small communities with population densities of less than 500 people per square mile.

Table 3-12, below, and Figure 3-21 show the current population of the region's local park and recreation agencies.

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Table 3-12:
Population of South Desert Region Agencies

Agency	Population 2025	Area (sq. mi)
Big River Community Services District	1,037	13.83
City of Needles	4,820	31.09
City of Twentynine Palms	27,101	58.81
County Service Area 20 (Joshua Tree)	7,851	74.50
County Service Area 70 Zone M (Wonder Valley)	892	132.70
Morongo Valley Community Services District	3,442	26.83
Town of Yucca Valley	21,288	39.82

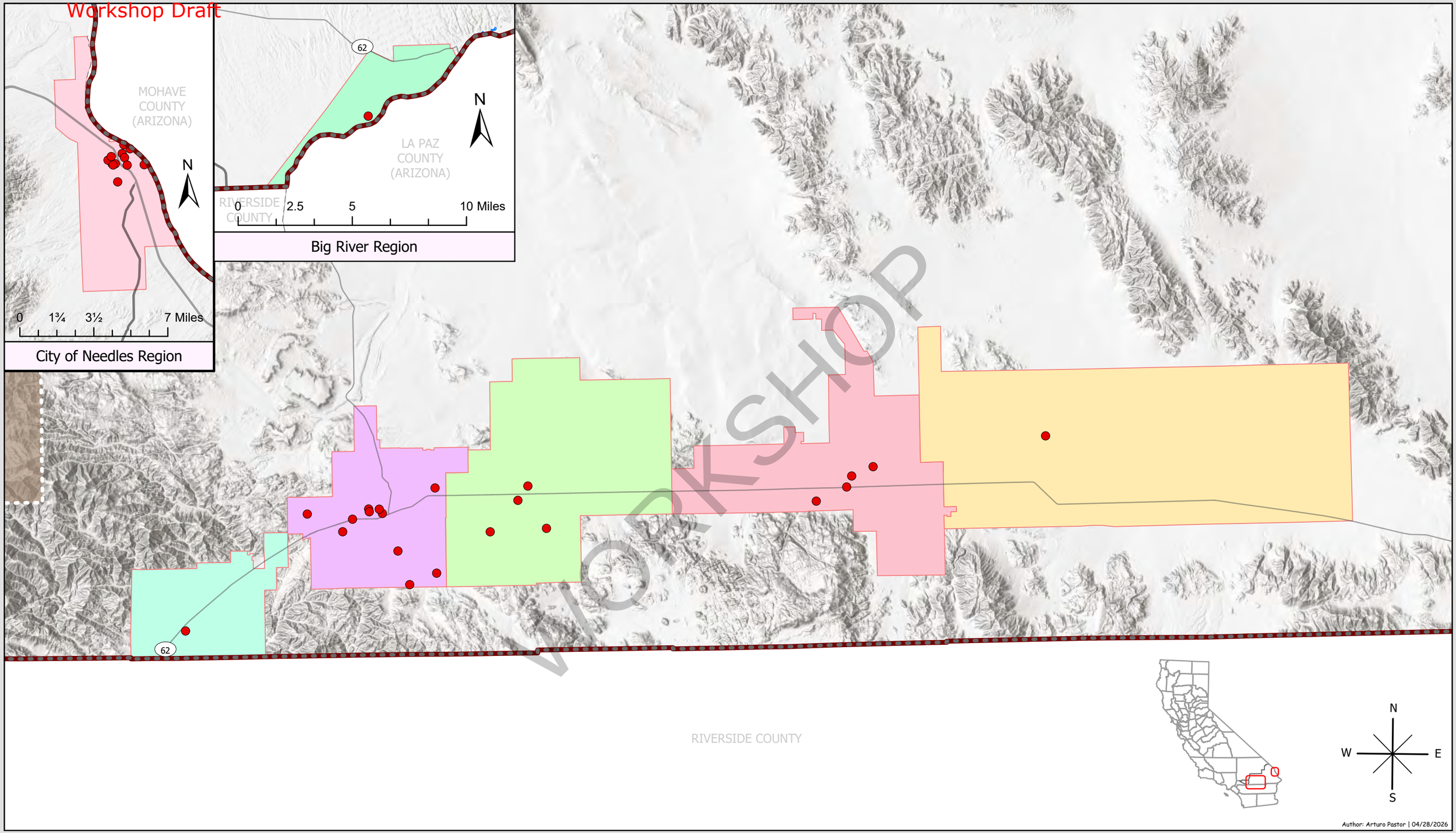
Source: ESRI Community Analyst, U.S. Census Bureau, Census 2020 Summary File 1.
ESRI estimates for 2025

San Bernardino County, in general, is anticipated to see more population growth in the near term than the coastal regions of Southern California. The high cost of housing in the coastal counties of Los Angeles, Orange and San Diego has made the Inland Empire a destination of choice for many residents willing to commute to those areas.

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City of Needles Region

Big River Region



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- Park
- City of Twentynine Palms
- CSA 20 Joshua Tree Park and Recreation
- CSA 70 M
- Morongo Valley CSD
- Town of Yucca Valley

Source:
San Bernardino County
ITD

LAFCO
for San Bernardino County

Figure 3-20. South Desert Region Parks

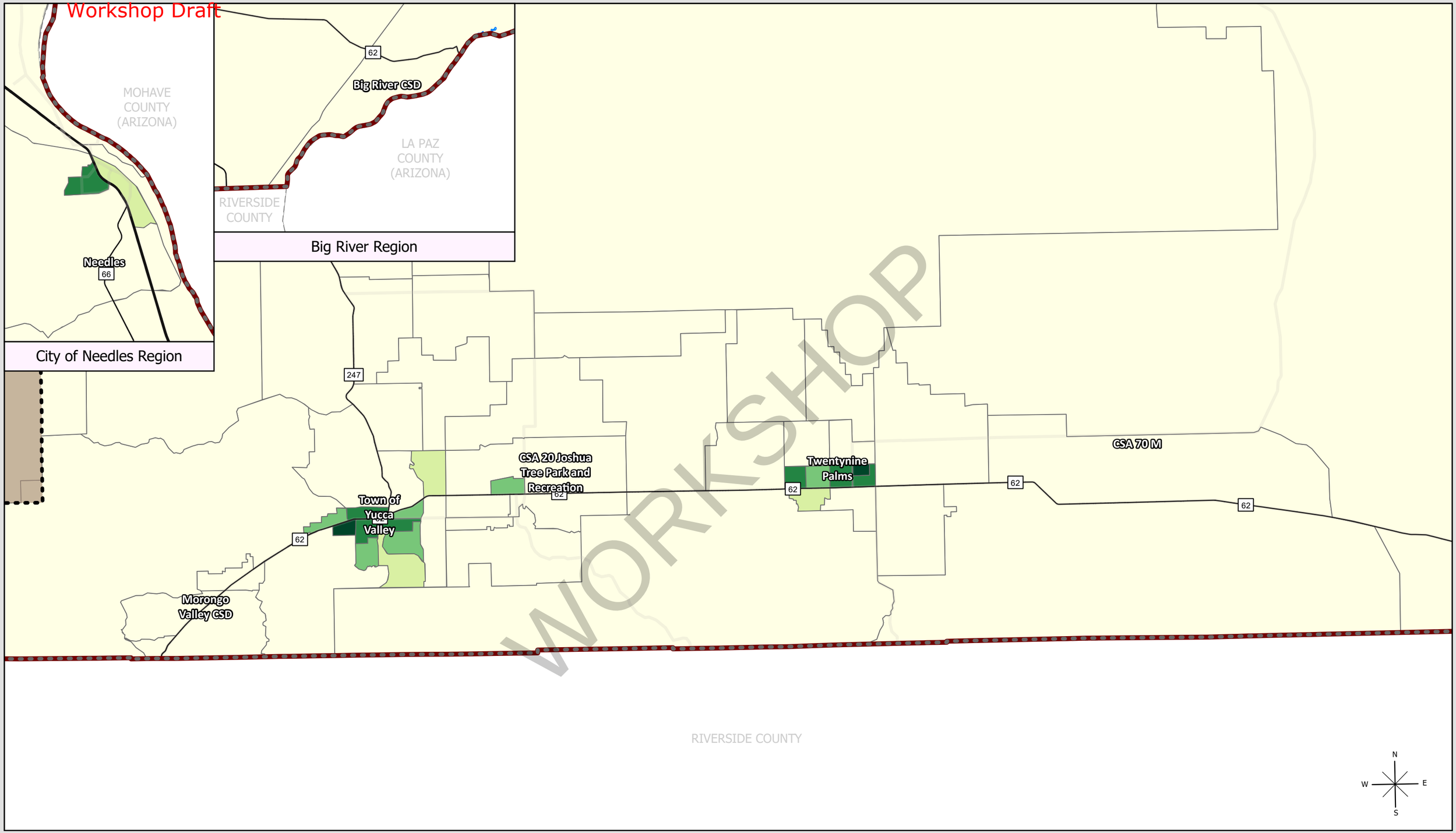
0 5 10 20 Miles

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City of Needles Region

Big River Region



2025 Disadvantaged Community Population Density | 2025 Population Density / sqmi

- 0 - 500
- 501 - 1,000
- 1,001 - 1,500
- 1,501 - 2,000
- 2,001 or above

Workshop Draft

Disclaimer: The information shown is intended for general display only and is not to be used as an official map

Author: Arturo Pastor | 05/27/2026

Sources:
Esri Business Analyst

LAFCO
for San Bernardino County

Figure 3-21. South Desert Region 2025 Population Density

0 5 10 20 Miles

D. DISADVANTAGED COMMUNITIES

The State of California adopted a definition of disadvantaged community (or "DAC") through passage of Proposition 50, the Water Security, Clean Drinking Water, Coastal and Beach Protection Act of 2002. This measure added §79505.5(a) to the California Water Code and defines a disadvantaged community as a "community with an annual median household income that is less than 80 percent of the statewide annual median household income." For 2025, 80% of the statewide median household income is $80,909. State law requires various entities (i.e. LAFCO, cities and counties, and water agencies) to, in some manner, identify disadvantaged communities, which can be in both incorporated and unincorporated areas.

Disadvantaged Unincorporated Communities

Particular to annexations, the state mandate is to identify the location and characteristics of disadvantaged unincorporated communities (or "DUCs"). Gov. Code §56375 specifically prohibits an annexation to a city of any territory greater than ten acres where there exists a disadvantaged unincorporated community that is contiguous to the area of proposed annexation unless an application to annex the entire disadvantaged unincorporated community has also been filed. Gov. Code §56033.5 defines DUCs as "...inhabited territory [12 or more registered voters]...or as determined by Commission policy, that constitutes all or a portion of a "disadvantaged community"... with less than 80% of the median household income.

For LAFCO service reviews, the state requires that service reviews identify and describe the characteristics of disadvantaged communities of unincorporated areas at a minimum (commonly referred to as "DUCs"). For the purposes of defining a DUC, San Bernardino LAFCO policy defines a community as an inhabited area comprising no less than ten dwellings adjacent or in close proximity to one another. Uninhabited areas include vacant or government lands.

Table 3-13 identifies the major DUCs in the South Desert.

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Table 3-13:
DUC characteristics – South Desert Region

insert

Source: ESRI Community Analyst

Disadvantaged Communities ("DACs")

Although the state requires that LAFCOs focus their service review analyses on disadvantaged communities within unincorporated areas (commonly referred to as "DUCs"), the reality is that disadvantaged communities do not necessarily follow jurisdictional boundaries and occur in incorporated areas (cities) as well. It is LAFCO's responsibility to also recognize and describe the characteristics of the disadvantaged communities countywide regardless of jurisdiction. Table 3-14 identifies those areas that meet the criteria of a DAC within the South Desert Region with a population density exceeding 500 people per square mile.

Table 3-14:
DAC characteristics – South Desert Region

insert

Source: ESRI Community Analyst

Figure 3-22 identifies the location of the South Desert Region DUCs, DACs and the area's population density. For this region, LAFCO uses a density factor of 500 people or more per square mile. (Previous mapping efforts relied on eliminating public lands as inhabited. The new approach more accurately interpolates population data directly into the block group data, focusing on DUC and DAC areas with high population density.)

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MOHAVE COUNTY (ARIZONA)

City of Needles Region

LA PAZ COUNTY (ARIZONA)

RIVERSIDE COUNTY

Big River Region

RIVERSIDE COUNTY

WORKSHOP

N
W E
S

2025 Disadvantaged Community Population Density | 2025 Population Density / sqmi

- 0 - 500
- 501 - 1,000
- 1,001 - 1,500
- 1,501 - 2,000
- 2,001 or above

DAC = Less than 80% of 2025 Statewide Median Household Income

Countyline

Other Regions

Disclaimer: The information shown is intended for general display only and is not to be used as an official map

Author: Arturo Pastor | 05/27/2026

Sources: Esri Business Analyst, Bureau of the Census

LAFCO for San Bernardino County

Figure 3-22. Disadvantaged Communities Population Density Analysis

0 2.5 5 10 15 20 Miles

Workshop Draft

E. 10-Minute Walk Time Analysis

The 10-minute walk or half-mile metric is the gold standard in urban planning and municipal parks management. This analysis determines park accessibility by measuring how easily a resident can reach a public green space from their home without a vehicle. Cities integrate 10-minute walk access metrics natively into their General Plan updates, Park Master Plans, and capital prioritization tools. The concept is spearheaded nationally by organizations like the Trust for Public Land (TPL), the National Recreation and Park Association (NRPA), and the Urban Land Institute (ULI) under the unified 10-Minute Walk Campaign.

Why 10 Minutes or Half a Mile?
Pairing these two units relies on human behavioral geography and average walking velocity:

- The Distance Proxy: 0.5 miles is universally accepted as the threshold for how far an average, able-bodied person is willing to walk to reach a routine local destination.
- The Convenience Threshold: When public park locations require driving, loading strollers, or taking public transit, utilization sharply declines. A park within a 10-minute walk shifts green spaces from an occasional "weekend destination" to critical daily infrastructure supporting physical exercise, mental well-being, and localized neighborhood attachment.

How Walk-Time Analysis is Calculated (GIS Modeling)
Historically, city planning used simple linear distance around a park's center. However, GIS modeling accounts for physical barriers such as drainage canyons and utility rights-of-way.

By layering the 10-minute walkable service area over U.S. Census block groups, this review runs highly specific demographic correlation studies. This uncovers structural access disparities for median household income. Other variables include race and ethnicity and age demographics; however, these two variables are more suited to a local service review.

Mitigating Access Shortfalls Without Buying Land
When a walk-time analysis indicates an urban sector is stranded in a high-priority "access gap," buying real estate for new park development is often cost-prohibitive. Municipalities instead use the analysis to execute lower-cost systemic fixes:

- Joint-Use Schoolyard Activations: Retrofitting and opening existing public schools to the public on evenings and weekends can bring access to surrounding households.
- Pedestrian Infrastructure Intervention: Removing a barrier or adding a link such as a footbridge can instantly provide access to homes inside an existing park's 10-minute walk boundary without altering the park's physical footprint.

Figure 3-23 shows the densely populated areas that lack a 10-minute walk to a park and are also classified as a disadvantaged community.

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CLARK COUNTY (NEVADA)

MOHAVE COUNTY (ARIZONA)

LA PAZ COUNTY (ARIZONA)

RIVERSIDE COUNTY

N

0 5 10 20 Miles

City of Needles Region

62

247

52

RIVERSIDE COUNTY

WORKSHOP

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W E

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Author: Arturo Pastor | 04/28/2026

Source:
Esri Business Analyst, US Census,
ParkServe TM

LAFCO for San Bernardino County

Figure 3-23. DAC/DUC with > 10 Min Walk-time to a Park

0 5 10 20 Miles

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APPENDIX A:
Comments to the First Draft and LAFCO Staff Responses

TBD

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APPENDIX B:
Acronyms and Definitions

Acronyms

CAFR	Comprehensive Annual Financial Report
CalPERS	California Public Employees Retirement System
CIP	Capital Improvement Plan/Program
CSA	County Service Area
CSD	Community Services District
DAC	Disadvantaged Community
DUC	Disadvantaged Unincorporated Community
FY	Fiscal Year
GIS	Geographic Information System
LAFCO	Local Agency Formation Commission
MSR	Municipal Service Review
NPL	Net Pension Liability
OPEB	Other Post-Employment Benefits
PEPRA	Public Employees Pension Reform Act
SBCERA	San Bernardino County Employees' Retirement Association
SOI	Sphere of Influence
UAL	Unfunded Accrued Liability

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Definitions

CalPERS: California Public Employees Retirement System, which provides retirement and health benefit services for full time City employees and retirees.

Capital Improvement Plan/Program: A capital improvement plan or program is a short range plan, usually five to ten years, which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan.

Dependent Special District: A special district whose board of directors is another legislative body, such as a city council or board of supervisors.

Fiduciary Fund: A fund used to account for assets held by the District in a trustee or agency capacity that cannot be used to support the District's own programs. The Pre-Need Burial Fund is a private-purpose trust fund which transfers funds from its earnings to the general fund to finance burial expenditures.

Fiscal Year (FY): A 12-month period to which the annual budget applies for recording financial transactions; typically beginning on July 1 and ending on the following June 30.

General Fund: A governmental fund used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Governmental Fund: A fund used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include the operations and maintenance of the cemetery.

Independent Special District: A special district that has a directly elected board of directors.

Other Post-Employment Benefits: Benefits (other than pensions) that are provided to retired employees. These benefits principally involve health care benefits, but may also include life insurance, disability, legal and other services.

Property tax in lieu of VLF: Mechanism in California that compensates local governments for revenue lost due to the reduction of the vehicle license fee, ensuring they receive equivalent funding through property taxes.

Section 115 Trust: Tax-exempt trust used by state and local government entities, municipalities, and public agencies to prefund employee retirement obligations. It allows agencies to invest and set aside funds specifically for defined benefit pensions and Other Post-Employment Benefits (OPEB), such as retiree healthcare.

Special District: A local government agency formed pursuant to general law of the state or special act.

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Sphere of Influence: A plan for the probable physical boundary and service area of a local agency.

Subsidiary District: A district of limited powers for which a city council is designated as the ex-officio board of directors of the district. At least 70 percent of district territory and 70 percent of the district's registered voters must be within the city limits for a district to become a subsidiary district.

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APPENDIX C:
Primers

Disadvantaged Communities

Pension Liability and Contributions

Spheres of Influence

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Disadvantaged Communities

The State of California adopted a definition of disadvantaged community (or "DAC") through passage of Proposition 50, the Water Security, Clean Drinking Water, Coastal and Beach Protection Act of 2002. This measure added §79505.5(a) to the California Water Code and defines a disadvantaged community as a *"community with an annual median household income that is less than 80 percent of the statewide annual median household income."* For 2016, 80% of the statewide median household income is $50,043.[1] State law requires various entities (i.e. LAFCO, cities and counties, and water agencies) to, in some manner, identify disadvantaged communities, which can be located in both incorporated and unincorporated areas.

Disadvantaged Unincorporated Communities

Gov. Code §56033.5 defines DUCs as "...*inhabited territory [12 or more registered voters]...or as determined by Commission policy, that constitutes all or a portion of a "disadvantaged community"...* with less than 80% of the median household income.

Particular to LAFCOs, the state mandate is to identify the location and characteristics of disadvantaged unincorporated communities (or "DUCs"). Gov. Code §56375 specifically prohibits an annexation to a city of any territory greater than ten acres where there exists a disadvantaged unincorporated community that is contiguous to the area of proposed annexation unless an application to annex the entire disadvantaged unincorporated community has also been filed.

Need for Consistency

The DAC definition, as defined in Water Code §79505.5(a), differs from the definition of a DUC in two important ways: (1) a DUC must be inhabited, and (2) DUCs comprise unincorporated territory only, not territory within cities. For purposes of further defining a DUC, San Bernardino LAFCO policy defines a community as an *inhabited area comprising no less than 10 dwelling units adjacent or in close proximity to one another.*

Alternatively, Gov. Code §65302.10 (General Plans) identifies a DUC as being 80% or less than the median household income. This is in contrast to Water Code §79505.5 and Gov. Code §56033.5 which reads less than 80%.

Other State agencies, such as the California EPA, use alternative criteria to identify disadvantaged communities for grant funding purposes. The different criteria used to identify disadvantaged communities at the local and state government levels is confusing and complicates implementation of a consistent approach to addressing our disadvantaged residents. While staff recognizes the difficulty in developing a one-size-fits-all definition, LAFCO staff's position is that additional work should occur Statewide to develop a method for identifying disadvantaged communities that is more consistent yet recognizes the diversity of communities and geographies in California.

[1] Environmental Systems Research Institute (ESRI)

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Pensions – Liability and Contributions

Public agencies can belong to the California State Public Employees Retirement System ("CalPERS"). This plan experienced lower than projected earnings combined with investment losses during the recession. This increased each member agency's Unfunded Actuarial Liability ("UAL")[2], which in turn increased employer contribution rates and UAL payments.

With the recent adoption of amortization and smoothing policy changes by the CalPERS Board to address the severity of the underfunding, significant employer contribution rate increases have already begun. A League of California Cities 2018 study states that, "Rising pension costs will require cities over the next seven years to nearly double the percentage of their general fund dollars they pay to CalPERS. For many cities, pension costs will dramatically increase to unsustainable levels."[3] The 2018 study also revealed that increasing pension costs as a percentage of General Fund spending would affect cities more than the state.

Many factors determine an agency's long-term fiscal health, but an important element is developing and articulating clear fiscal policies. Such policies will help mitigate fiscal crisis and allow for a prudent response. The important thing is not the size of the liability, as the monthly payments and the agency's ability to make those payments given their resources.

In July 2020, CalPERS, the nation's largest pension trust fund, issued actuarial reports for each agency plan that identifies annual contributions that participating agencies must make to CalPERS through FY 2026-27. The minimum required employer contribution includes two components:

- **Normal Cost %** - this represents the annual cost of service accrual for the upcoming fiscal year, for active employees. Normal cost is shown as a percentage of payroll and paid as part of the payroll reporting process. This cost is often divided between the employer and its employees.

- **Unfunded Accrued Liability ("UAL") Payment** – this represents the amortized dollar amount needed to fund past service credit earned (or accrued) for members wo are currently receiving benefits, active members, and for members entitled to deferred benefits.

[2] Colloquially, the phrase "unfunded liabilities" is interchangeable with "unfunded actuarially accrued liabilities" (UAAL), "unfunded actuarial liability" (UAL), or "net pension liability" (NPL).
[3] League of California Cities. League of California Cities Retirement System Sustainability Study and Findings. January 2018.

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CalPERS saw its trust fund plummet in value during the Great Recession as its pension obligations mushroomed, leaving it with only slightly more than 70 percent of the assets needed to satisfy promised pensions. To reduce its unfunded liability, CalPERS has been ramping up mandatory payments from local governments. Agencies that employ large numbers of police officer and firefighters are hit hardest because they have the highest pensions and therefore the highest pension costs.

PEPRA

The Public Employees' Pension Reform Act of 2013 ("PEPRA") became effective on January 1, 2013. CalPERS expects employer rates to stop growing around 2024 as more new employees are hired with lower pensions under PEPRA.

EFFECTS ON SERVICE DELIVERY

The annual CalPERS *Funding Levels and Risks Review*, clearly states that the ability of local government employers to pay their annual pension costs is a primary concern. The report states, "The greatest risk to the system continues to be the ability of employers to make their required contributions."[4]

Throughout California, the rapidly escalating pension obligations are pushing some agencies to the brink of insolvency, forcing them to slash spending for not only safety services but other municipal services as well. To close budget gaps, a proliferation of sales tax ballot measures have been presented to voters throughout California with mixed results. Land use planning has also been impacted as agencies look to promote development that maximizes property tax and/or sales tax revenues. Unfortunately, as the figures indicate, the squeeze will tighten.

Whereas any agency may be cash solvent, budget solvent, and long-run solvent, it may not be service-level solvent. Service level solvency is the ability of an agency to fund the services at levels that its citizens desire. An agency may appear to be financially solvent, but it may not be able to support general activities at an adequate level. An increase in service level or large expense would affect cash, budget, or long-run solvency.

Increasing pension payments as a percentage of general fund spending will affect an agency's ability to fund operations and capital investment of all general fund activities, to include but not limited to fire protection, emergency medical services, law enforcement, park and recreation, streetlighting, roads, social services, etc…. In other words, increasing pension and OPEB payments affect service level solvency.

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[4] California Public Employees' Retirement System. *2019 Annual Review of Funding Levels and Risks*. November 2019. https://www.calpers.ca.gov/docs/board-agendas/201911/financeadmin/item-7a-01_a.pdf

SECTION 115 TRUST

A Section 115 Trust is a tax-exempt trust used by state and local government entities, municipalities, and public agencies to prefund employee retirement obligations. It allows agencies to invest and set aside funds specifically for defined benefit pensions and Other Post-Employment Benefits (OPEB), such as retiree healthcare.

Because these trusts qualify under Section 115 of the Internal Revenue Code, any investment earnings and accumulations within the trust are completely exempt from federal income taxes. This allows public agencies—including local California municipalities—to leverage compound growth, diversify investments, and lower long-term out-of-pocket costs while retaining local control of the funds.

Common uses for a Section 115 Trust include:

- **Pension Prefunding:** Offsetting future pension costs and managing unfunded liabilities.
- **OPEB Funding:** Stashing away money to cover retiree health, vision, dental, and life insurance benefits.
- **Rate Stabilization:** Creating a "rainy day" reserve fund to stabilize agency budgets during economic downturns.

A Section 115 trust acts as a flexible investment shell for public money.

- **Tax-Free Growth:** All investment gains accumulate completely free of federal income tax.
- **Investment Freedom:** Allows agencies to invest in diversified portfolios (stocks/bonds) rather than restrictive, low-yield municipal funds.
- **Pension Offsets:** Municipalities use them to combat rising pension costs from state systems like CalPERS.
- **Reversible Strands:** Some multi-asset Section 115 trusts allow the agency to redirect funds back to the general fund under very strict, specific stabilization rules.

An OPEB trust is a single-purpose vehicle designed strictly for retiree welfare benefits.
Strict Restrictions: Money placed in an OPEB trust can never be used for pensions or general operational costs.

- **Irrevocable Status:** Once funds are contributed, they leave the agency's general asset pool permanently to protect retiree benefits.
- **Accounting Benefits:** Contributing to an OPEB trust immediately lowers the agency's net OPEB liability on its balance sheet under GASB 75 rules.

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Spheres of Influence

Government Code Section 56076 defines a "sphere of influence" as a plan for the probable physical boundaries and service area of a local agency, as determined by LAFCO.

The purpose of a sphere of influence is to encourage the logical and orderly development and coordination of local government agencies to provide for the present and future needs of the county and its communities. The statement of purpose adopted by San Bernardino LAFCO for spheres of influence include seven points. Those pertinent to this study are:

- To promote orderly growth of communities, whether or not services are provided by a city or district (board governed or independently governed);

- To encourage economical use and extension of facilities by assisting governmental agencies in planning the logical and economical extension of governmental facilities and services, thereby avoiding duplication of services;

- To provide assistance to property owners in relating to the proper agency to comprehensively plan for the use of their property;

- To encourage the establishment of urban-type services only within an adopted sphere of influence.

San Bernardino LAFCO has adopted ten polices related to a sphere of influence. Those pertinent to this analysis are:

- RESPONSIBILITY/OBLIGATION FOR A SPHERE OF INFLUENCE AREA

  When a sphere of influence is assigned, a city or district is required to commence long range land use and service planning activities, thereby enabling it to respond to any annexation requests it might receive from landowners or residents within the sphere. By accepting a sphere of influence, a city or district agrees to plan for the provision of services.

- URBAN DEVELOPMENT WITHIN A CITY SPHERE

  LAFCO takes the position that any new urban development which occurs within a city sphere of influence should take place as close to the city's urban area as possible. This position is emphasized for two reasons: first, so that contiguous areas may easily be annexed to the city; and secondly, so that the new urban area can be served by reasonable extension of the city's already developed municipal services.

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Service Review for the Big River Community Services District

LAFCO 3272



WORKSHOP

LAFCO

for San Bernardino County

Accepted and Filed November 20, 2024

Workshop Draft

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EXECUTIVE SUMMARY

The Big River Community Servies District ("District" or "CSD") has historically experienced challenges with governance, management, and finances. The Local Agency Formation Commission's 2009 service review of the District identified systemic deficiencies which have intensified since then. These structural deficiencies resulted in mounting challenges with staffing, operations, and general governmental functions.

Before the COVID pandemic the Commission initiated a countywide service review for park and recreation. Upon return to in-person meetings, LAFCO staff notified the Commission that it wished to isolate the Big River CSD due to its unique challenges – dwindling property tax, expiring master lease, and remote location. Subsequently, the Commission directed its staff to conduct a service review of the District.

For this service review, LAFCO staff conducted interviews with the Third Supervisorial District, a representative from the Colorado River Indian Tribes ("CRIT"), County Assessor's Office, and conducted a site visit with interview to the District.

The District lies within the Colorado River Indian Reservation, which is governed by the CRIT. The master lease which allows non-Indian properties expires in February 2029, and the fate of the non-Indian properties is not fully known – other than the CRIT previously stating that, absent any renewals, land and non-personal property will revert to the CRIT. The circumstance of the Big River Development and the CSD being within the Reservation has resulted in a reduction in assessed value, as determined by the County Assessor. The District experiences dwindling revenues due to four factors:

1. Removal from the tax roll. The San Bernardino County General Plan Land Use Zoning map identifies the Big River area as within "Indian Land". These lands are outside the governing control of the County Board of Supervisors. Being so, the County Assessor has removed the Indian lands from the tax rolls, as they are tax exempt, as well as sub-leases upon expiration. The Assessor has no information regarding potential lease renewals and defers to the CRIT for further information.

2. Devaluation of possessory interests. The leased lands, also referred to as possessory interests, are assessed on the value of the remaining term. This means that property tax values are declining due to the 2029 lease expiration. As an example, a certain parcel in 2010 had a value of $256,811 (tax assessed at $3,079) which in 2023 decreased in value to $136,400 (tax assessed at $1,780).

3. County Ordinance for low value parcels. Per County ordinance and Revenue and Taxation Code, most vacant parcels in Big River have an assessable (market value) below the $7,500 threshold for assessment. These parcels have $0 assessment.

4. District Assessments. Since the County Tax Collector is issuing fewer property tax bills, the District's own assessment can no longer be included on the property

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tax bill. As a result, the District now collects its own $59 assessment. This does present challenges though. The Assessor has only address information on active assessed parcels; therefore, it lacks a comprehensive database of all leased lands which potentially could be assessed by the District.

As a part of the 2009 service review, the Commission designated a zero sphere of influence for the District. The Commission based its action on the uncertainty of the District's physical presence and primary funding source past the expiration of the master lease when the balance of the development is likely to revert back to the underlying ownership, the CRIT. It is likely that when the lease reverts back to its underlying ownership this action will remove all property tax funding from the District. Without funding the District would not be able to function properly.

A Bureau of Indian Affairs rule effective 2013 generally hinders the ability of State and political subdivisions of the State to collect property taxes on leased trust lands. The BIA regulation generally provides that permanent improvements, activities under a lease, and leasehold or possessory interests are not subject to any fee, tax, assessment, levy, or other charge imposed by any State or political subdivision of a State. [1] However, the State and its political subdivisions, including local taxing jurisdictions, are not categorically barred from imposing taxes or other charges on leases of, or activities occurring on, trust lands if their interests in doing so outweigh federal and tribal interests to the contrary. The applicability of state taxes or other charges related to trust land activities depends on a particularized inquiry that must consider the balance of state, federal, and tribal interests, which often involves a judicial determination. Regardless of whether a State tax applies, permanent improvements, activities under a lease, and the leasehold or possessory interests may be subject to taxation by the Indian tribe with jurisdiction.

The Supplementary Information regarding said BIA rule states that, "Nothing in these regulations is intended to preclude tribes, States, and local governments from entering into cooperative agreements to address these taxation issues, and in fact, the Department [of the Interior] strongly encourages such agreements."[2] LAFCO staff's position is the CRIT should consider entering into cooperative agreements with the County Assessor and the Big River CSD to address taxation and assessment issues.

1) Options available for sustainable service delivery.

By the County Assessor removing parcels from the tax roll, the County Treasurer does not issue a property tax bill. Therefore, the District's assessment cannot be collected by the County Treasurer. For the past two years, the District has been administering its own collection of its assessment. This necessary process involves significant staff

[1] Department of the Interior, Bureau of Indian Affairs, 25 CFR 162, Citation: 77 FR 72440, Document Number: 2012-28926, Published 5 December 2012, Effective 4 January 2013. https://www.ecfr.gov/current/title-25/chapter-I/subchapter-H/part-162

[2] Ibid. "Residential, Business, and Wind and Solar Resource Leases on Indian Land". https://www.federalregister.gov/documents/2012/12/05/2012-28926/residential-business-and-wind-and-solar-resource-leases-on-indian-land#page-72467

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time to request and collect payment. Currently, this is the primary means to maintain service delivery. Unfortunately, these funds are not adequate for the District to hire a general manager and fund significant improvements.

The District previously inquired about annexing territory in the hopes of acquiring additional property tax revenues. This is not an option because a transfer of property taxes requires a transfer of responsibility for local park and recreation services. Moreover, should the annexing area be a part of the Reservation, then the County Auditor most likely is not assessing that parcel. To the north and south, it is unlikely that the District would expand on the basis that the CRIT would not consent to the expansion of the District's boundaries or sphere of influence into additional CRIT territory.

2) Options available should the District not be able to provide sustainable service delivery.

For local park and recreation services, the District is the sole agency in the community. Any transfer of the service responsibility would require the formation of a new entity. It is unlikely that the CRIT would consent to the overlay of a new entity over its territory. Unfortunately, it seems that should the District not be able to function, then there would be no local agency authorized under California law to continue said services. Most likely, the CRIT would assume control of the park and provide services as it deems.

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SECTION 1: Purpose of Service Review

A. Purpose of Service Review

This service review fulfills the requirements as identified in the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code §56000 et. seq.). LAFCO has a state-mandated role to review the ability of an agency to provide a service, if that service is efficient and effective, and if the agency is accountable for community service needs. Additionally, service reviews evaluate how agencies currently provide municipal services within their service area and the impacts on those services that may occur over the long-term due to population growth and other issues.

The requirement for LAFCOs to conduct service reviews was established as an acknowledgement of the importance of spheres of influence, and recognition that periodic updates of agency spheres should be conducted (§56425[g]) with the benefit of current information available through service reviews (§56430[a]). Service reviews require LAFCO to prepare written statements of six determinations:

1. Growth and population projections for the affected area;
2. Location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence;
3. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies related to sewers, municipal and industrial water, and fire protection in any disadvantaged unincorporated communities within or contiguous to the sphere of influence;
4. Financial ability of agencies to provide service;
5. Status of, and opportunities for, shared services; and,
6. Accountability for community service needs, including government structure and operational efficiencies.

B. Objective

The primary objective of this service review is to provide the Commission with recommendations to: (1) update the determinations from the 2009 service review; (2) initiate a sphere of influence update, if appropriate; (3) identify possible reorganization options; and (4) monitor the District if appropriate.

C. Methodology

Staff referred to a variety of sources for this report, including:

- Previous service review and determinations.

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- LAFCO's geographic information system ("GIS") which was used to map Indian territory, County general plan land use designations, disadvantaged unincorporated communities, and demographic/income report.

- State Controller's website on Local Government Financial Data

- Interviews with a representative from the Third Supervisorial District and Colorado River Indian Tribes

- LAFCO outreach , including:

    - Site visit and interviews

    - Providing a working copy of the service review for review and comment;

    - Notice of the LAFCO hearing to stakeholders and interested parties which was posted on the LAFCO website;

    - LAFCO staff report, along with the first draft, which were provided to all agencies, stakeholders, and interested parties and posted on the LAFCO website.

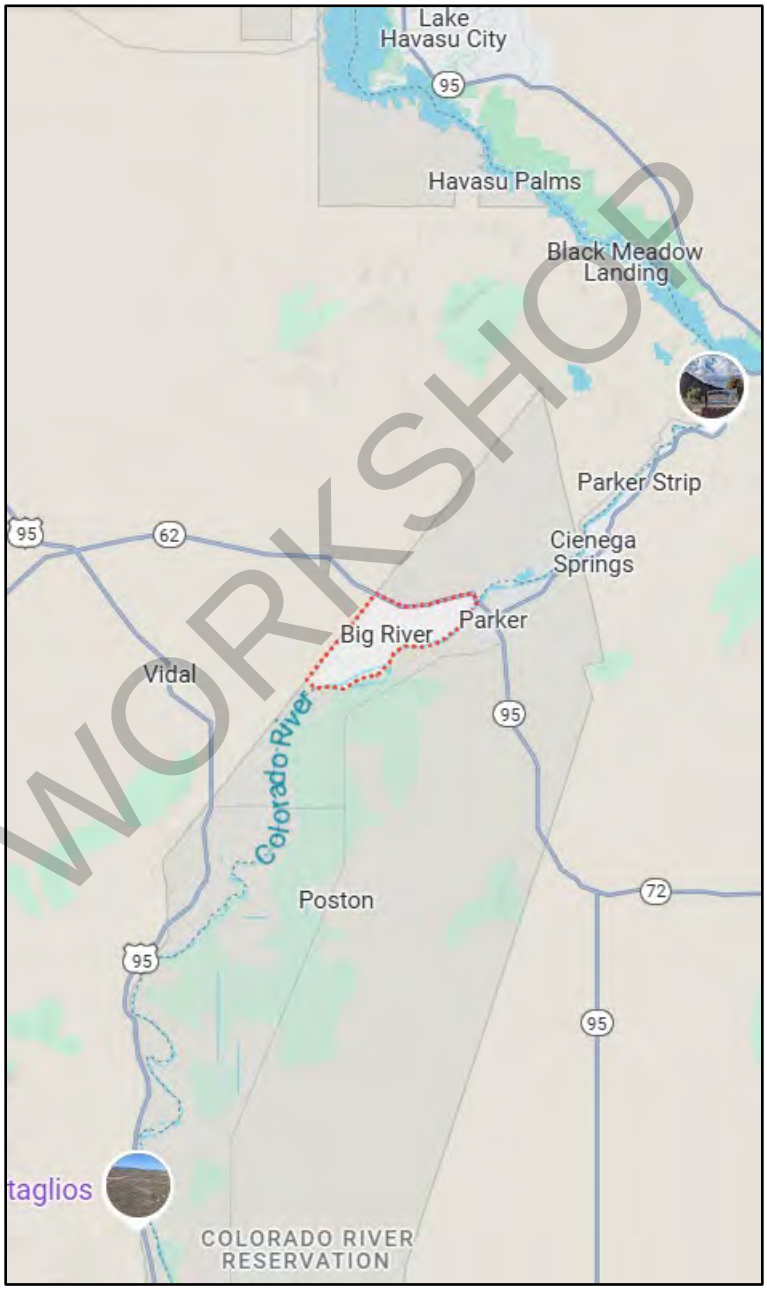
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SECTION 2: Big River History

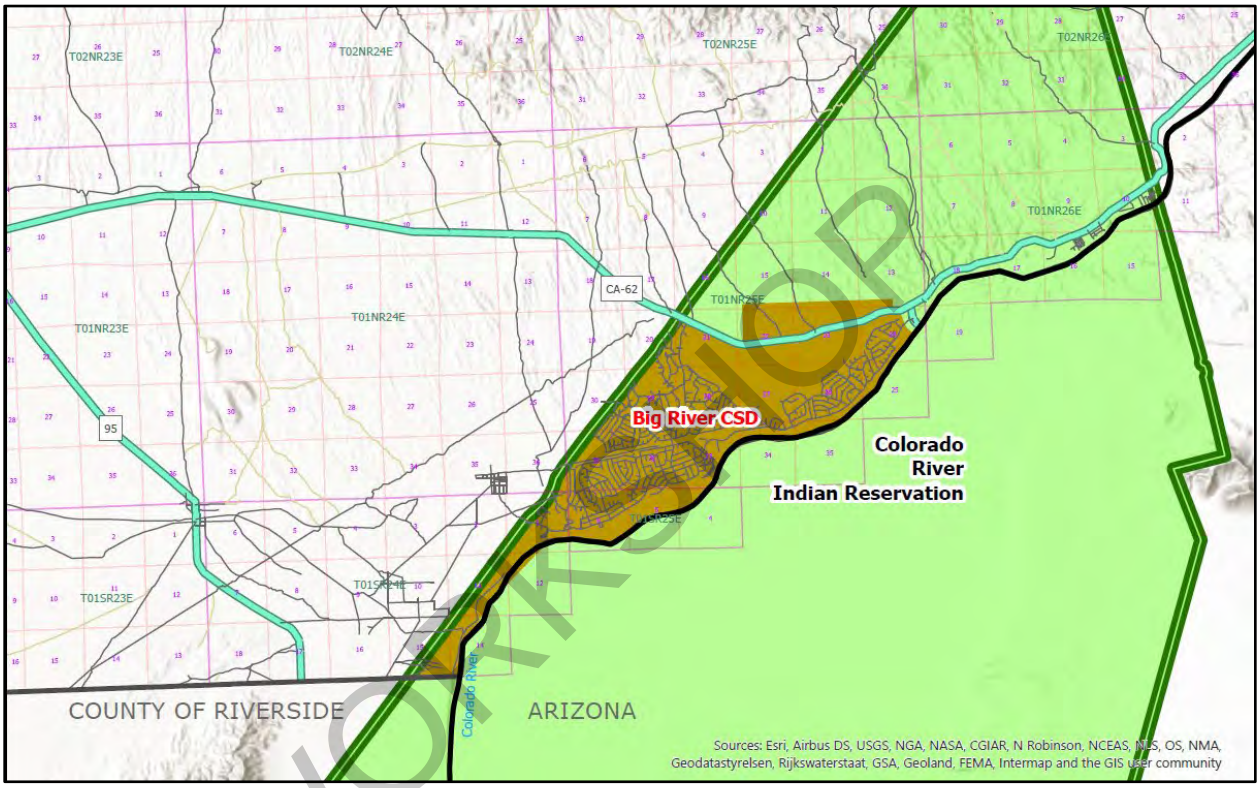
A. LOCATION:

Big River is located generally near the southeast corner of San Bernardino County along the Colorado River. The community is south of Lake Havasu City, AZ and CA Highway 62; west of the state line; north of the Riverside County line; and east of U.S. Highway 95. The map below shows the general location of the community.



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As shown on the map on page 8, the community is within the Colorado River Indian Tribe (CRIT) reservation. The map below shows the CRIT reservation as well as the boundaries of the Big River CSD. The CRIT reservation is identified by green outline, and the Big River CSD is overlayed in brown. As identified on the map, the CRIT reservation is primarily in Arizona and extends into San Bernardino and Riverside Counties in California.



The Big River community is served by multiple public agencies. The public agency providing direct services to the residents and landowners within the community is the Big River Community Services District (park and recreation). Regional service providers include Mojave Desert Resource Conservation District, San Bernardino County Fire Protection District and its South Desert Service Zone, and San Bernardino County Flood Control District. The CRIT provided consent in 2007 to the overlay of the San Bernardino County Fire Protection District (LAFCO 3000 – County Fire Reorganization).

B. COMMUNITY HISTORY:

Big River is primarily comprised of residential, recreation, and vacant lands. Historically, the Indians of the Colorado River Tribes have made Big River their home, but through the development of one of the earliest planned unit developments the community has grown to include a non-native population. The community was developed by the Colorado River Company primarily in the late 1960s, 70s and early 80s. The seasonal

population increases in the winter as those seeking a warmer climate migrate south and in the summer due to the Colorado River's attractiveness for water activities.

A brief history of the major governance events shaping the community is described below:

1865 The Colorado River Indian Reservation ("Reservation") was established as an act of Congress.

1870s The Reservation boundaries were expanded and clarified by executive orders issued in 1873, 1874, and 1876. The description of the northwest boundary of the Reservation in these orders refers to fixed monuments, rather than the changeable course of the Colorado River.

1964 As a part of the development proposal for the lands in the Big River area, the Central California Land Development Company (the original developer of the planned unit development), entered into a master lease agreement in 1964 with the Secretary of the Interior, on behalf of the Colorado River Indian Tribes. The master lease agreement designates the Central California Land Development Company as prime lessee with authority to divide the lands into leasehold estates. The master lease further allows the developer to execute, sell, and transfer property rights in the leasehold estates. The master lease is for a term of sixty-five years which will expire in 2029.

The Act of April 30, 1964 fixed the Reservation boundaries and confirmed CRIT's beneficial title to the land.

1976 In April 1976, the Big River Property Owners Association submitted an application, with a signed petition determined to represent 48% of the registered voters within the Big River community (224 voters) to initiate the formation of a community services district. The application states that formation of the district would provide for an orderly transfer from the development company, the Colorado River Company, administration to local government control for specific services. LAFCO reviewed and considered the application for formation of Big River CSD (LAFCO 1604) and approved the formation. The County Board of Supervisors placed the question of the formation of the Big River CSD (District) and on December 13, 1976 the voters approved the formation by a vote of 137 to 35. At the time of its formation, the district encompassed 14 square miles, was authorized to perform the full range of services available under its principal act at the time, and was authorized to levy a tax rate of up to $1.00 per $100 of assessed valuation on the leasehold interests.

At the same time, LAFCO processed an application to annex the Big River and Parker Dam communities to County Service Area 38 ("CSA 38") in order to receive fire protection services from the County (LAFCO 1614). The application also included the formation of an improvement zone to CSA 38 (formed as Zone J) to fund the service which included a supplemental tax rate. The Big River CSD formation proponents favored the annexation to

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CSA 38, and the Departmental Review Committee recommended that the CSA 38 annexation boundaries be adjusted to conform to those of the new proposed CSD in the Big River area. The annexation for CSA 38 was approved as modified.

As a part of the processing for the above proposals, LAFCO staff provided the CRIT with information regarding the proposals and requested a response indicating their position on the proposed actions. LAFCO received the CRIT's response opposing the Big River CSD formation after LAFCO and the County Board of Supervisors' placed the matter on the ballot.

1978 The Big River Property Owners Association submitted an application for detachment of the community from the Needles Desert Communities Hospital District and Needles Cemetery District (LAFCO 1810). The LAFCO staff report for this proposal states that although the community was taxed by these districts, they did not serve Big River to any significant degree. Most residents indicated that they received hospital and/or burial services from agencies in Parker Arizona rather than Needles. Even though the districts opposed the proposal, the Commission approved the detachments on the basis that it would not affect the districts' services and neither district showed that they did indeed provide direct service to the Big River community.

1982 LAFCO initiated and approved the sphere of influence establishment for the District as coterminous with its boundaries (LAFCO 2205).

1996/97 Within the Big River planned unit development, all lands owned by the CRIT were removed from the tax and assessment rolls in 1996 which also removed them from paying the ad valorem property tax or Big River CSD assessments. In 1997 the CRIT purchased the interest of the Big River Development Company (the successor to the Central California Land Development Company) and created Big River Development Enterprise (BRDE) an Arizona corporation. The BRDE exists as an instrumentality of the CRIT but operates as a separate business enterprise created under tribal law. In turn, the leasehold interests in the name of Big River Development and/or the Central California Land Development Company were transferred to the BRDE and removed from the tax rolls.

2005/06 LAFCO staff apprised all the community services districts within the County of the rewrite of Community Services District Law (Senate Bill 135 [Kehoe]), effective January 1, 2006. The update of CSD Law included the new provisions related to governance and latent powers for community services districts. One provision specific to Big River CSD was the enforcement of covenants, conditions, and restrictions. Government Code Section 61105 (e) states that a community services district that was authorized to enforce covenants, conditions, and restrictions under the old 1995 CSD Law, but did not use that power, cannot enforce covenants, conditions, and restrictions under the new CSD Law. Big River CSD is one of those districts.

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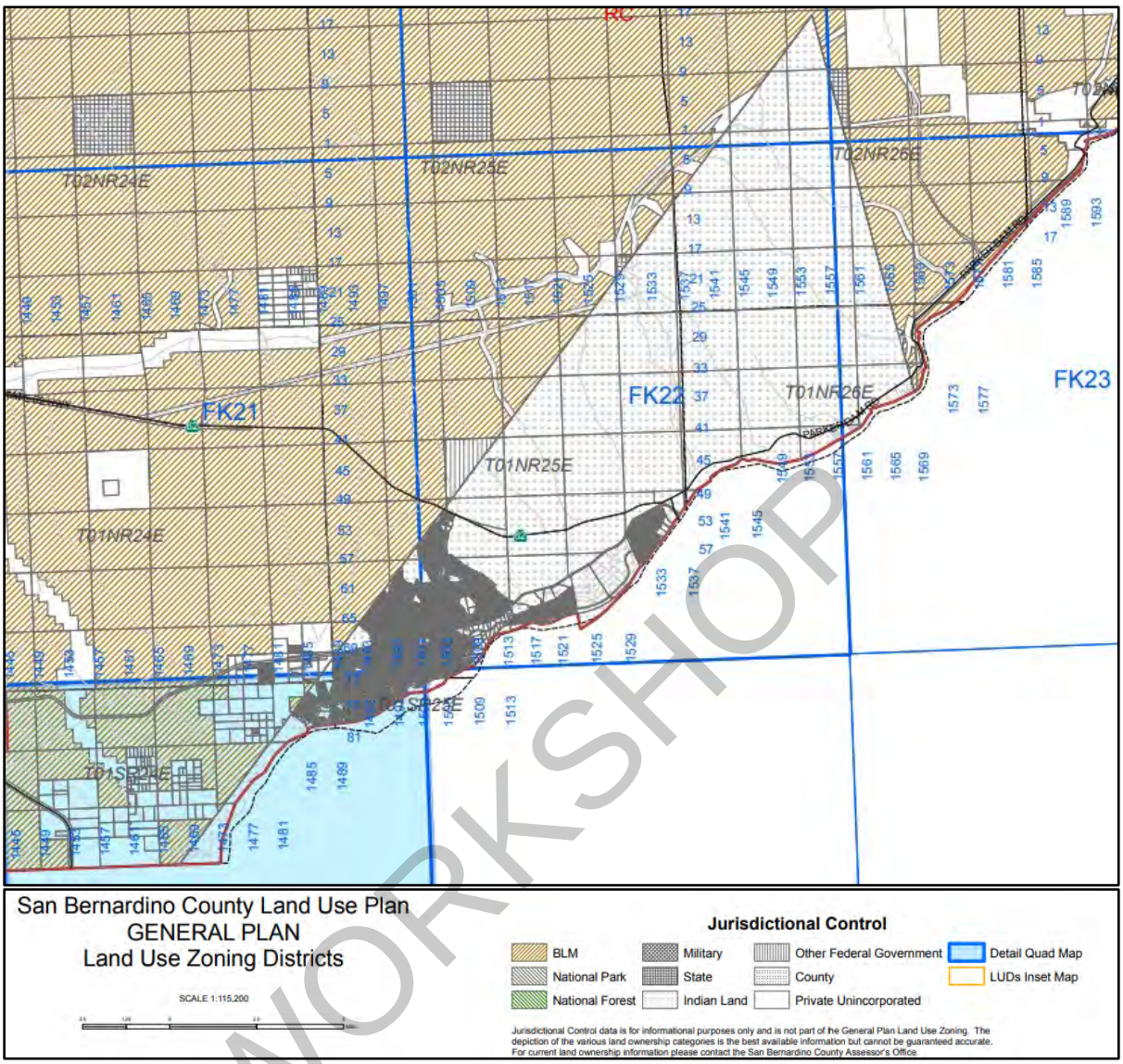
2007/08 Pursuant to the reorganization of County Fire (LAFCO 3000), County Service Area 38 Improvement Zone J (Big River) was dissolved (effective July 1, 2008) and its general ad valorem property tax revenues were transferred to the South Desert Service Zone of County Fire for continued funding of fire services. The transfer of taxes applied only to the leaseholds not previously removed from the tax rolls. Because the County Fire Reorganization included tribal sovereign lands, consent was required from the CRIT with no opposition from the Bureau of Indian Affairs. Through resolution, the CRIT consented to the overlay.

C. CRIT RESERVATION

The crux of the issue is that the Big River CSD is located on Indian lands and the determination of its future based upon its unique status of receiving its revenues through leaseholds terminating in 2029.

The San Bernardino County General Plan Land Use Zoning map below identifies the Big River area as within “Indian Land”. These lands are outside the governing control of the County Board of Supervisors.

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Within the Big River planned unit development, all lands owned by the CRIT were removed from the assessment rolls in 1996 and pay no property tax or assessments. LAFCO staff inquired into the process for the removal from the assessment rolls, and in a letter dated December 9, 2008 from the CRIT they state that the properties were removed from the assessment rolls in an informal manner. This process was verified by County Assessor representatives in 2009. Since that time, the process for removal from the assessment rolls is through forwarding the expiring sub-lease documents to the County Assessor for processing.

For those parcels that have possessory interests that are recorded, these possessory interests are on the assessment rolls and pay property taxes or assessments. At a meeting with LAFCO staff on September 10, 2008, CRIT representatives identified that in 2029 the balance of the development would revert to the underlying ownership – the CRIT. This includes the developed portion of the Big River Park. If the CRIT actions in

the past are maintained, this action would remove all property tax funding from the District. The District does issue and collect its assessment through its own process.

A Bureau of Indian Affairs rule effective 2013 generally hinders the ability of State and political subdivisions of the State to collect property taxes on leased trust lands. The BIA regulation generally provides that permanent improvements, activities under a lease, and leasehold or possessory interests are not subject to any fee, tax, assessment, levy, or other charge imposed by any State or political subdivision of a State. [3] However, the State and its political subdivisions, including local taxing jurisdictions, are not categorically barred from imposing taxes or other charges on leases of, or activities occurring on, trust lands if their interests in doing so outweigh federal and tribal interests to the contrary. The applicability of state taxes or other charges related to trust land activities depends on a particularized inquiry that must consider the balance of state, federal, and tribal interests, which often involves a judicial determination. Regardless of whether a State tax applies, permanent improvements, activities under a lease, and the leasehold or possessory interests may be subject to taxation by the Indian tribe with jurisdiction.

The Supplementary Information regarding said BIA rule states that, "Nothing in these regulations is intended to preclude tribes, States, and local governments from entering into cooperative agreements to address these taxation issues, and in fact, the Department [of the Interior] strongly encourages such agreements."[4] LAFCO staff's position is the CRIT should consider entering into cooperative agreements with the County Assessor and the Big River CSD to address taxation and assessment issues.

D. SPHERE OF INFLUENCE AND 2009 SERVICE REVIEW

As a part of the 2009 service review, the Commission designated a zero sphere of influence for the District. The Commission based its action on the uncertainty of the District's physical presence and primary funding source past the expiration of the master lease when the balance of the development is likely to revert back to the underlying ownership, the CRIT. It is likely that when the lease reverts back to its underlying ownership this action will remove all property tax funding from the District. Without funding the District would not be able to function properly and warrants assigning a zero sphere of influence.

Government Code Section 56076 defines a sphere of influence as a "plan for the probable physical boundaries and service area of a local agency, as determined by the commission". The Commission's action did not affect the District's current boundary or the services it actively provides as authorized by the Commission. Rather, it signaled the Commission's position that the District should be dissolved upon the expiration of the master lease, given the likelihood of the removal of its primary funding source.

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[3] Department of the Interior, Bureau of Indian Affairs, 25 CFR 162, Citation: 77 FR 72440, Document Number: 2012-28926, Published 5 December 2012, Effective 4 January 2013. https://www.ecfr.gov/current/title-25/chapter-I/subchapter-H/part-162

[4] Ibid. "Residential, Business, and Wind and Solar Resource Leases on Indian Land". https://www.federalregister.gov/documents/2012/12/05/2012-28926/residential-business-and-wind-and-solar-resource-leases-on-indian-land#page-72467

SECTION 3: Options for Sustainability

It is well documented that the District, despite good intentions, has struggled for many years to provide adequate services and has fallen short due to staffing, financial and other issues.

1. Options available for sustainable service delivery.

By the County Assessor removing parcels from the tax roll, the County Treasurer does not issue a property tax bill. Therefore, the District's assessment cannot be collected by the County Treasurer. For the past two years, the District has been administering its own collection of its assessment. This necessary process involves significant staff time to request and collect payment. Currently, this is the sole option to maintain service delivery. Unfortunately, these funds are not adequate for the District to hire a general manager and fund significant improvements.

The District previously inquired about annexing territory in the hopes of acquiring additional property tax revenues. This is not an option because a transfer of property taxes requires a transfer of responsibility for local park and recreation services. Moreover, should the annexing area be a part of the Reservation, then the County Auditor most likely is not assessing that parcel. To the north and south, it is unlikely that the District would expand on the basis that the CRIT would not consent to the expansion of the District's boundaries or sphere of influence into additional CRIT territory.

2. Options available should the District not be able to provide sustainable service delivery.

For local park and recreation services, the District is the sole agency in the community. Any transfer of the service responsibility would require the formation of a new entity. It is unlikely that the CRIT would consent to the overlay of a new entity over its territory. Unfortunately, it seems that should the District not be able to function, then there would be no local agency authorized under California law to continue said services. Most likely, the CRIT would assume control of the park and provide services as it deems.

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SECTION 4: Service Review

1. Growth and population projections for the affected area

Big River is primarily a recreational and retirement community that is comprised of residential, recreation, and vacant lands. There is some commercial activity which includes car repair, storage units, church, beauty shop, and several restaurants. The figure shows that the population has decreased from 2010 to 2020 but has stabilized through 2024. Further, households, particularly owner-occupied households, decreased significantly from 2010 to 2020.

Profile	2010 Census	2020 Census	2024 Est.
Population	1,341	1,070	1,052
Households	668	545	548
Owner-Occupied	547	444	447
Renter-Occupied	121	101	101

Source: ArcGIS Business Analyst

2. Location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence

In 2009 the Commission designated a zero sphere of influence for the District. For the purposes of this determination, the District's boundary will be used in lieu of a sphere of influence.

A. Definition

The state requires that service reviews identify and describe the characteristics of disadvantaged communities.

The State of California adopted a definition of disadvantaged community through passage of Proposition 50, the Water Security, Clean Drinking Water, Coastal and Beach Protection Act of 2002. This measure added §79505.5(a) to the California Water Code and defines a disadvantaged community as a "community with an annual median household income that is less than 80 percent of the statewide annual median household income." For 2021, 80% of the statewide median household income is $60,188.[5] State law requires various entities (i.e. LAFCO, cities and counties, and water agencies) to, in some manner, identify disadvantaged communities, which can be in both incorporated and unincorporated areas.

[5] LAFCO policy is to update disadvantaged communities every five years, in years ending in 1 and 6. The next update will be in 2026.

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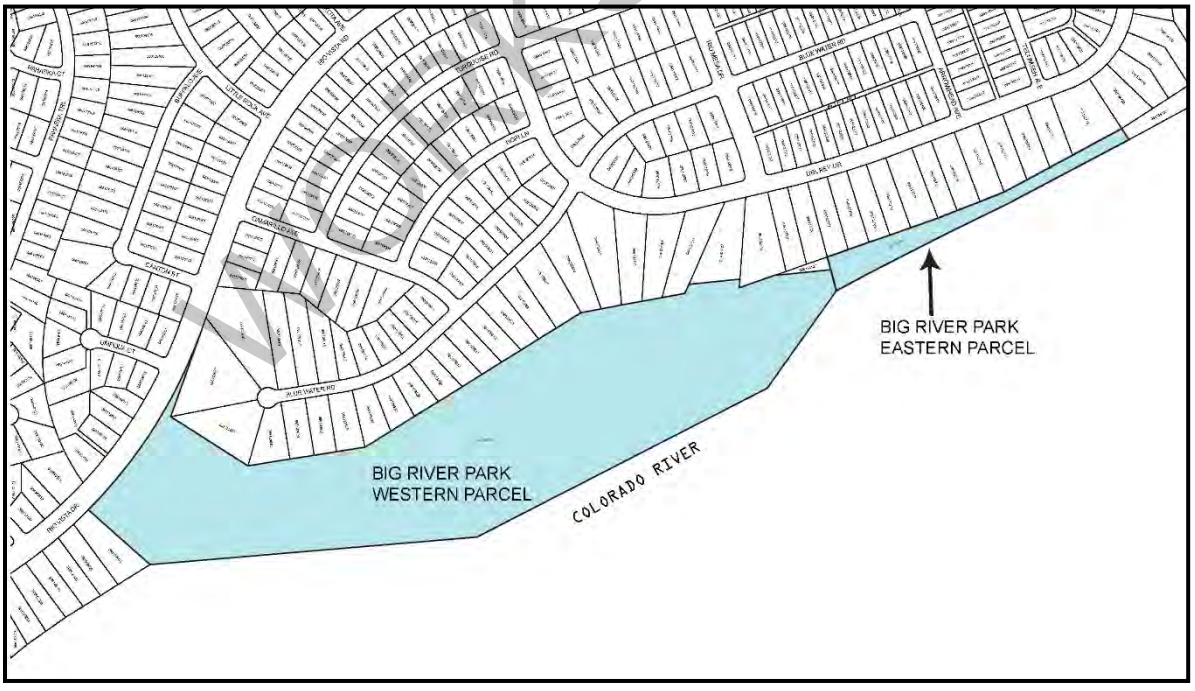
The table below is the community profile:

Characteristics	Big River
Area, sq. miles	14
Population (2024)	1,052
Households (2024)	548
Median Household Income	$47,211
Characteristics	Natural desert setting along the river, rural lifestyle, wide open spaces and natural features. There is very little commercial or industrial development.

Source: ESRI Community Analyst

3. Present and planned capacity of public facilities and adequacy of public services

The sole active service that the CSD provides is park and recreation. The District maintains the "Big River Park" which includes a clubhouse, gazebo, open grass areas, picnic facilities, and two boat launch ramps. The clubhouse is for use by those within the community and is the meeting place for Alcoholics Anonymous meetings, the local garden club, wedding receptions, and other group activities. Recreational activities include youth activities during Christmas, Easter, and Halloween.
Big River Park is located on the bank of the Colorado River and is comprised of two parcels as shown on the map below.



The eastern parcel comprises three acres and is an open space area for park and recreation activities. According to the County assessment rolls, this parcel is owned by the Colorado River Indian Reservation with Big River CSD having a leasehold

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possessory interest. The western parcel comprises approximately 40 acres and contains the clubhouse, pagoda, and boat ramps. According to the County assessment rolls, this parcel is owned by the Colorado River Indian Reservation. Unlike the eastern parcel, the western parcel does not have a leasehold possessory interest in the name of the Big River CSD. LAFCO staff is of the understanding that it was the intent at the time of the District's formation that both of these parcels were to be transferred to the District. According to the 2009 service review and the District's formation documents, the documents to transfer the leaseholds to the District were recorded by the County. However, the County assessment rolls do not reflect the transfer of the western parcel (identified as parcel #1 in the recorded documents) which remains in the name of the Colorado River Indian Reservation. Nonetheless, the District has operated the Big River Park utilizing both parcels since its formation.

4. Financial ability of agencies to provide service

Due to financial challenges, the District has not contracted with an independent auditor to conduct an independent audit for many years. As stated throughout this report, the root cause of the District's challenges is lack of general levy property tax assessments by the County Assessor which results in fewer property tax revenues for the District. This presented the District with tough choices - a true dilemma – with undesirable outcomes of either paying roughly 15% of the annual budget on an audit or complying with the Government Code. Another reason for the lack of audits is the lack of open operations due to the COVID pandemic, whereby the overlaying CRIT governing body limited the open activities at the park, leading to limited staffing which led to lack of proper filings. According to the District, it has been organizing the District's finances and states that the files are now in an acceptable format for inspection.

LAFCO discussed with the District and County Auditor on the possible paths that the CSD and the County Auditor could take to conduct the backlog of audits. Pursuant to Government Code Section 26909, the County Auditor is responsible for the conduct of audits of independent special districts when the districts themselves fail to have them performed. However, the law specifies that the costs be borne by the special district. Therefore, this path does not promote the conduct of audits.

A second option that Gov Code 26909 allows is for financial reviews to be conducted in lieu of financial statements. To utilize this provision, Gov Code 26909 identifies four requirements:

1. Unanimous approval of the district board of directors and county board of supervisors.

2. All of the special district's revenues and expenditures are transacted through the county's financial system.

3. The special district's annual revenues do not exceed one hundred fifty thousand dollars ($150,000).

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4. The special district shall pay for any costs incurred by the county auditor in performing a financial compilation. Those costs shall be a charge against any unencumbered funds of the district available for that purpose.

Exclusive of Requirement #1 which has not been considered yet, the one requirement that the CSD does not meet is #2 – it does not use the county's financial system for all revenues and expenditures.

Revenue Category	2017	2018	2019	2020	2021	2022	2023
Property Assessments	71,799	64,793	67,261		45,032	52,032	60,062
Other Taxes and Assessments	4,126	3,607	552		430	32,100	46,244
Property Tax, 1%	18,606	20,717	17,527		28,197	28,120	31,841
Charges for Services	7,661	8,738	7,497		8,634	15,000	16,959
Rents, Leases, Concessions	3,431	2,937	2,600			9,312	3,600
Homeowners Property Tax Relief	192	174	157		115	110	110
TOTAL	**105,815**	**100,966**	**95,594**	**-**	**82,408**	**136,674**	**158,706**
Expenditure Category	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Services and Supplies	48,693	36,061	38,845		61,218	74,392	60,712
Salaries and Wages	51,387	49,393	52,026		45,733	46,000	33,759
Employee Benefits	16,398	14,765	8,974		9,874	9,874	4,324
Other	169	-					
TOTAL	**116,647**	**100,219**	**99,845**	**-**	**116,825**	**130,266**	**98,795**
Revenues - Expenditures	(10,832)	747	(4,251)	-	(34,417)	6,408	59,911

5. Status of, and opportunities for, shared services

The District has indicated that it does not currently share facilities with other public agencies.

6. Accountability for community service needs, including government structure and operational efficiencies

A. Governmental Structure

Big River CSD is an independent district and is governed by a five-member board of directors. Representation on the board of directors is at-large and members are voted by the electorate or are appointed by the County Board of Supervisors.

The District lacks the funds to hire a general manager.

Office hours are Friday and Saturday from 8am until 12pm. The park is open each day from 8am until 8pm.

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Sources:

Big River Community Services District
Site Visit and Interview, July 2023

California State Controller
By the Numbers, Local Government Financial Data
Accessed 28 October 2024

LAFCO
Fiscal Indicators Program
LAFCO 3102 – Service Review and Sphere of Influence Update for Big River Community Services District (2009)

San Bernardino County
Interview, Third Supervisorial District, 7 September 2023
Information provided by County Assessor Office, 6 November 2024

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