

***Service Review for the
Big River Community Services District***

LAFCO 3272



LAFCO

for San Bernardino County

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EXECUTIVE SUMMARY

The Big River Community Services 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

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>

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.

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:

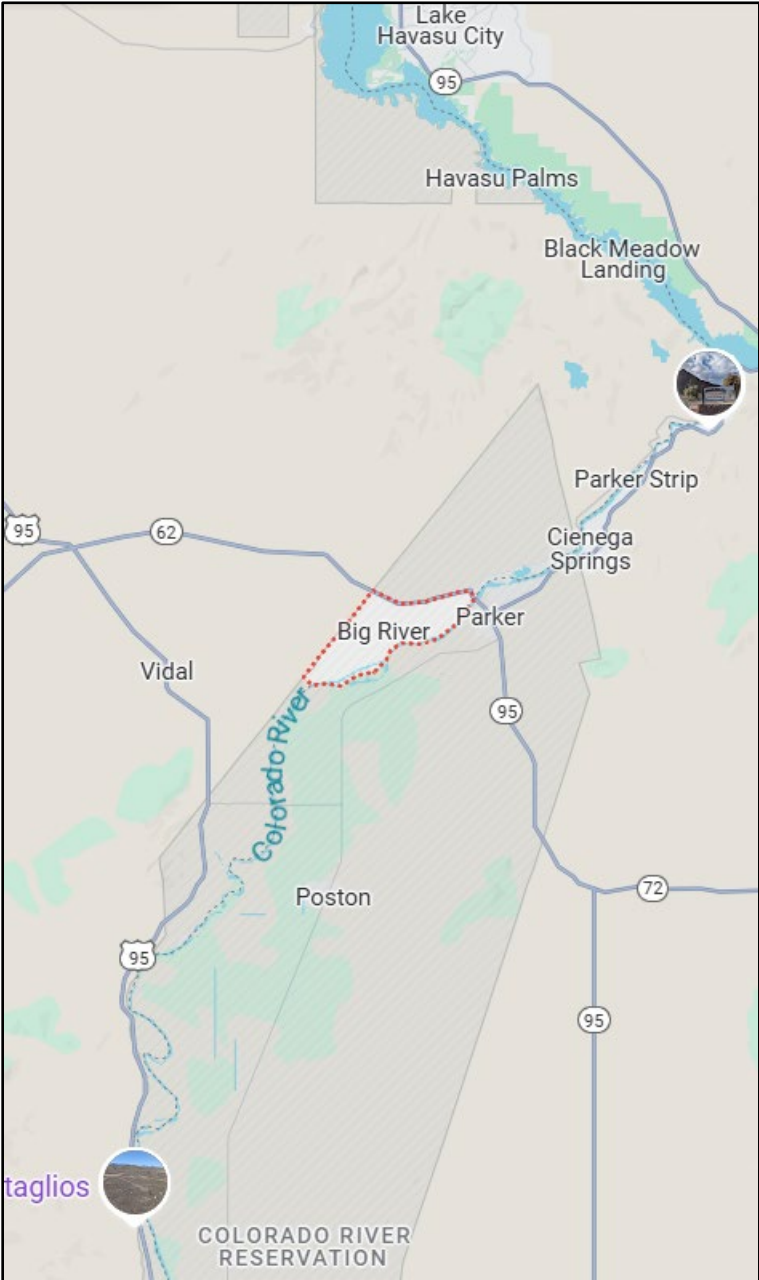
- Previous service review and determinations.

- 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.

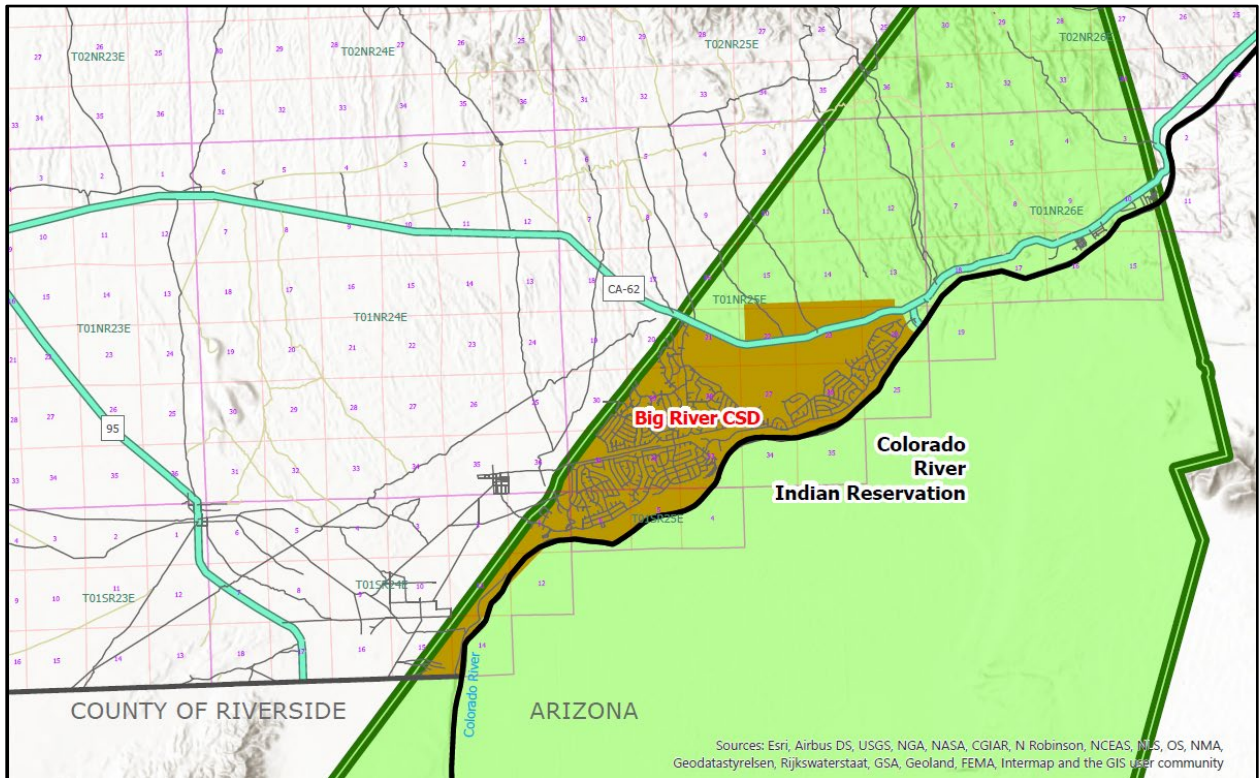
SECTION 2: Big River History

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.



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 overlaid 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

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.

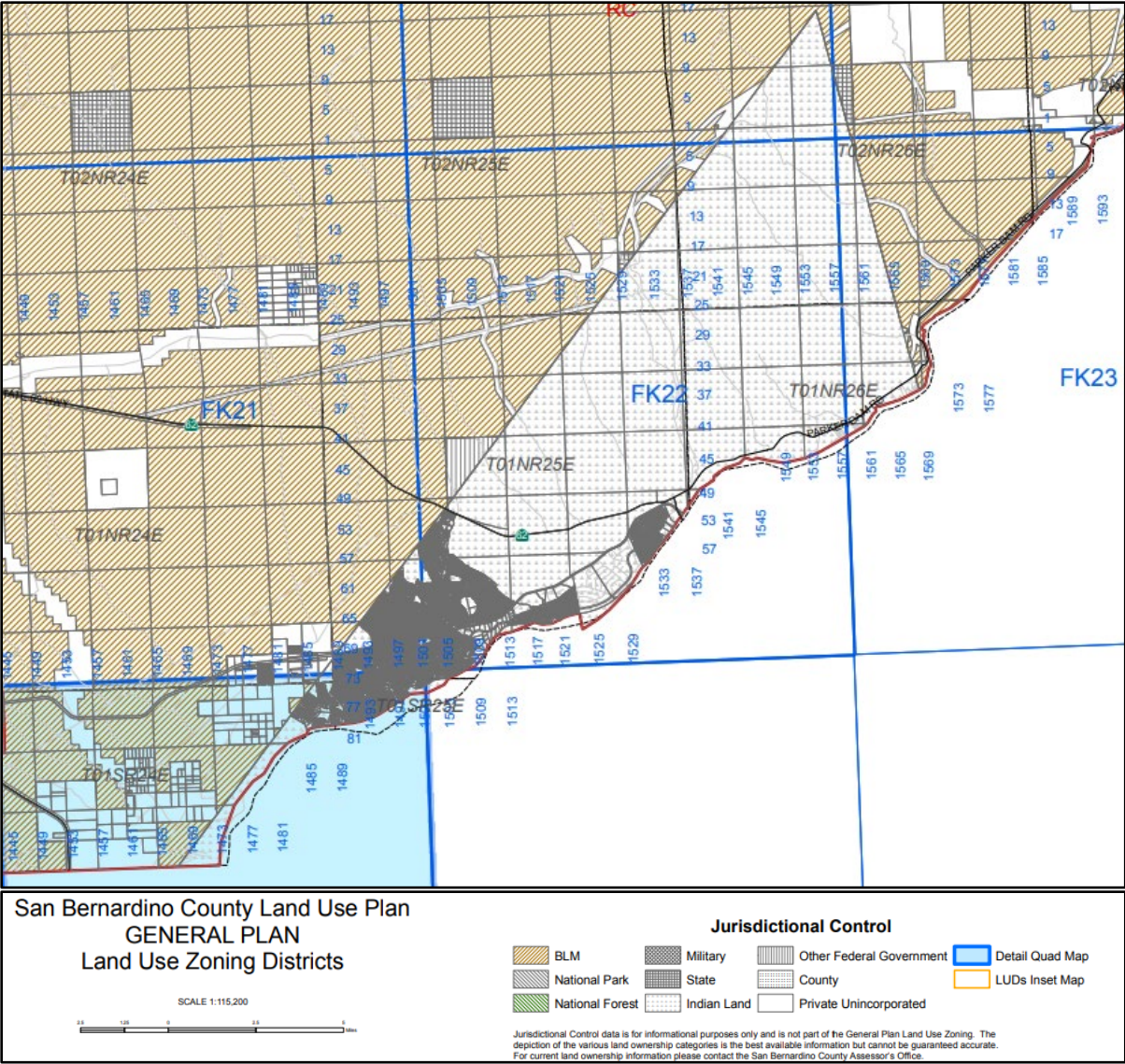
- 1978 The Big River Property Owners Association submitted an application for detachment of the community from the Needles Desert Communities Hospital District and Needles Cemetery District (LAFCO 1810). The LAFCO staff report for this proposal states that although the community was taxed by these districts, 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.

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.



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.

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.

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.

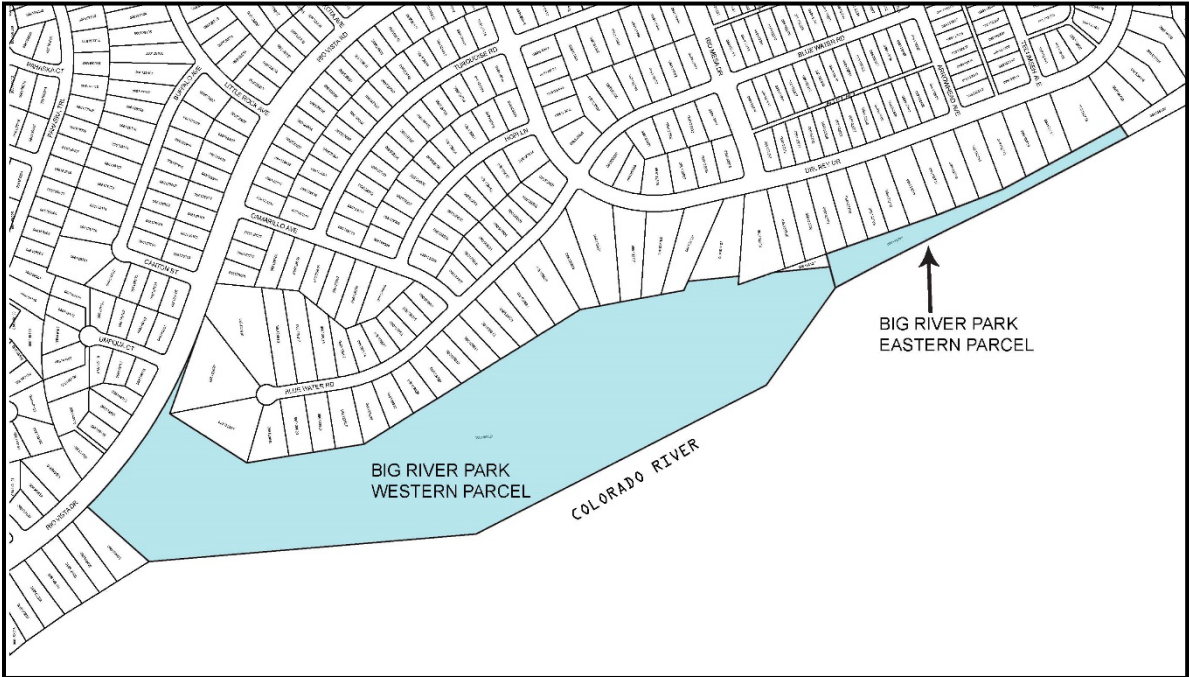
The table below is the community profile:

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

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).

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.

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
