

**Board Governed County Service Areas
2025-26 Recommended Budget
Attachment A**

	Appropriation	Operating Transfers Out	Contributions to Reserves/Net Position	Total Requirements	Available Reserves	Est. Net Position Available	Budgeted Staffing
Operations:							
General Districts	\$ 9,785,905	\$ -	\$ -	\$ 9,785,905	\$ 13,695,644	\$ -	112
Park Districts	10,949,055		-	10,949,055	5,850,192	-	21
Road Districts	3,285,622	127,438	-	3,413,060	5,876,542	-	1
Streetlight Districts	3,316,080	-	-	3,316,080	4,730,197	-	-
CSA 60 - Apple Valley Airport	4,242,072	14,183,833	-	18,425,905	-	-	-
CSA 70 HL (Havasu Lake)	150,810	-	-	150,810	-	99,795	-
Sanitation Districts	18,087,449	1,466,798	-	19,554,247	-	12,583,560	-
Water Districts	10,842,616	-	-	10,842,616	-	7,024,902	-
Total Operations	\$ 60,659,609	\$ 15,778,069	\$ -	\$ 76,437,678	\$ 30,152,575	\$ 19,708,257	134
Capital Improvement Program (CIP):							
General Districts	\$ 15,133,851	\$ 844,269	\$ -	\$ 15,978,120	\$ 816,709	\$ -	-
Road Districts	530,491	-	-	530,491	76,116	-	-
Park Districts	-	282,023	-	282,023	9,398	-	-
CSA 60 - Apple Valley Airport	14,393,833	-	-	14,393,833	-	-	-
Sanitation Districts	3,931,481	-	-	3,931,481	-	2,344,195	-
Water Districts	5,912,012	35,000	-	5,947,012	-	345,942	-
Total CIP	\$ 39,901,668	\$ 1,161,292	\$ -	\$ 41,062,960	\$ 902,223	\$ 2,690,137	-
Reserves:							
General Districts	\$ -	\$ 1,106,000	\$ -	\$ 1,106,000	\$ 7,230,461	\$ -	-
Park Districts	-	-	-	-	-	-	-
Sanitation Districts	-	-	352,400	352,400	-	8,756,506	-
Water Districts	-	2,230,000	-	2,230,000	-	3,891,758	-
Total Reserves	\$ -	\$ 3,336,000	\$ 352,400	\$ 3,688,400	\$ 7,230,461	\$ 12,648,264	-
Grand Total	\$ 100,561,277	\$ 20,275,361	\$ 352,400	\$ 121,189,038	\$ 38,285,259	\$ 35,046,658	134

To accommodate 2024-25 Mid-Year Supplemental budget adjustments that were approved by the Board of Supervisors on April 29, 2025 (Item No. 86), adjustments to appropriation, revenue, available reserves, and staffing are authorized.

To accommodate actual fund balance as determined by the Auditor-Controller/Treasurer/Tax Collector at year end, technical balancing adjustments to appropriation, revenue, and available reserves are authorized.

For all special revenue funds, adjustments will be made to either appropriation, revenue, and available reserves as appropriate. No adjustments will be made to the fixed asset appropriation units.

For all capital project funds, adjustments will be made to either appropriation, revenue, or available reserves as appropriate.