

**Board Governed County Service Areas  
2026-27 Recommended Budget  
Attachment A**

	<u>Appropriation</u>	<u>Operating Transfers Out</u>	<u>Contributions to Reserves/Net Position</u>	<u>Total Requirements</u>	<u>Available Reserves</u>	<u>Est. Net Position Available</u>	<u>Budgeted Staffing</u>
<b>Operations:</b>							
General Districts	\$ 11,569,242	\$ 0	\$ 0	\$ 11,569,242	\$ 16,904,625	\$ 0	114
Park Districts	10,483,536	0	0	10,483,536	7,194,913	0	22
Road Districts	2,970,854	121,938	0	3,092,792	6,784,578	0	1
Streetlight Districts	1,949,620	0	285,702	2,235,322	7,135,927	0	0
CSA 60 - Apple Valley Airport	6,445,706	10,697,599	0	17,143,305	0	33,145,360	0
CSA 70 HL (Havasu Lake)	172,949	0	0	172,949	0	42,454	0
Sanitation Districts	16,616,975	780,000	0	17,396,975	0	12,085,962	0
Water Districts	10,895,851	0	0	10,895,851	0	7,629,386	0
<b>Total Operations</b>	<b>\$ 61,104,733</b>	<b>\$ 11,599,537</b>	<b>\$ 285,702</b>	<b>\$ 72,989,972</b>	<b>\$ 38,020,043</b>	<b>\$ 52,903,162</b>	<b>137</b>
<b>Capital Improvement Program (CIP):</b>							
General Districts	\$ 18,349,291	\$ 500,000	\$ 0	\$ 18,849,291	\$ 2,661,895	\$ 0	0
Park Districts	0	0	0	0	9,861	0	0
Road Districts	0	0	0	0	114,440	0	0
CSA 60 - Apple Valley Airport	10,697,599	0	0	10,697,599	0	0	0
Sanitation Districts	2,401,055	65,000	0	2,466,055	0	1,312,820	0
Water Districts	5,277,300	0	0	5,277,300	0	3,079,203	0
<b>Total CIP</b>	<b>\$ 36,725,245</b>	<b>\$ 565,000</b>	<b>\$ 0</b>	<b>\$ 37,290,245</b>	<b>\$ 2,786,196</b>	<b>\$ 4,392,023</b>	<b>0</b>
<b>Reserves:</b>							
General Districts	\$ 0	\$ 1,106,000	\$ 0	\$ 1,106,000	\$ 7,491,664	\$ 0	0
Park Districts	0	0	0	0	0	0	0
Sanitation Districts	0	50,000	345,660	395,660	0	1,101,795	0
Water Districts	0	2,000,000	0	2,000,000	0	2,152,199	0
<b>Total Reserves</b>	<b>\$ 0</b>	<b>\$ 3,156,000</b>	<b>\$ 345,660</b>	<b>\$ 3,501,660</b>	<b>\$ 7,491,664</b>	<b>\$ 3,253,994</b>	<b>0</b>
<b>Grand Total</b>	<b>\$ 97,829,978</b>	<b>\$ 15,320,537</b>	<b>\$ 631,362</b>	<b>\$ 113,781,877</b>	<b>\$ 48,297,903</b>	<b>\$ 60,549,179</b>	<b>137</b>

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.