

SPECIAL DISTRICTS

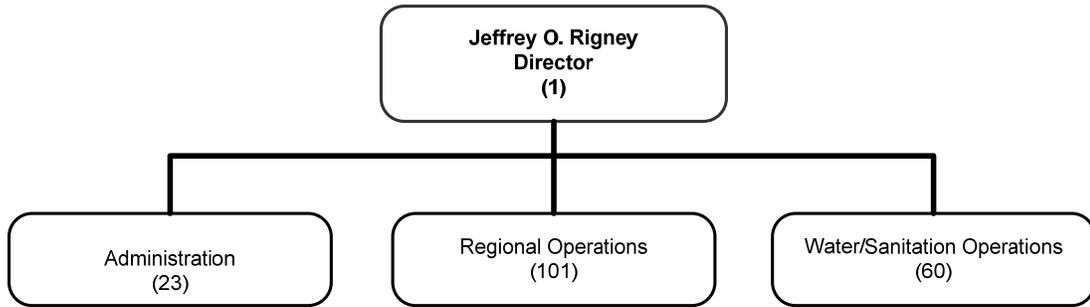
Jeffrey O. Rigney

DEPARTMENT MISSION STATEMENT

The Special Districts Department promotes safe, healthy, enjoyable, and dynamic communities by providing essential programs and municipal services that meet the current and future needs of the communities served.



ORGANIZATIONAL CHART



2012-13 ACCOMPLISHMENTS

- Partnered with the City of Big Bear Lake on the relocation of the Big Bear Alpine Zoo.
- Worked with the Hi Desert Water District to provide potable water to the community of Pioneer Town.
- Worked on cooperative agreement between Big Horn Water district, Hi Desert Water District and County. Service Area 70 Zones W-1 (Landers) and W-4 (Pioneer Town) to ensure the protection of the Ames-Reche water basin.



COUNTY GOALS AND OBJECTIVES AND DEPARTMENT PERFORMANCE MEASURES

COUNTY GOAL: OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER

Objective(s): • *Implement information management best-practices that would unify technology platforms and move toward a standardized enterprise approach.*

Department Strategy:

- *Replace water meter reading with automated water meter infrastructure.*
- *Procure and implement a Computer Maintenance Management System (CMMS) for our water and sanitation division.*
- *Increase use of newly implemented automated bill payment system for our water and sanitation customers to reduce non-pay disconnects.*

Measurement	2011-12 Actual	2012-13 Target	2012-13 Estimate	2013-14 Target
Install automated meters and infrastructure in County Service Area 70 Zone J.	N/A	N/A	N/A	50%
Implement the CMMS phases which include: repairs, maintenance and inventory.	N/A	N/A	N/A	100%
Reduce number of customer "non-pay disconnects" by 20%.	N/A	N/A	N/A	100%

SUMMARY OF BUDGET UNITS

2013-14

	Requirements	Sources	Net County Cost	Fund Balance	Net Budget	Staffing
Special Revenue Funds						
General Districts - Consolidated	19,454,527	11,395,840		8,058,687		94
Park Districts - Consolidated	8,374,382	6,033,307		2,341,075		90
Road Districts - Consolidated	3,771,000	1,715,825		2,055,175		1
Streetlight Districts - Consolidated	1,395,728	759,445		636,283		0
Total Special Revenue Funds	32,995,637	19,904,417		13,091,220		185
Enterprise Funds						
CSA 60 Apple Valley Airport	5,572,889	2,234,189			(3,338,700)	0
CSA 60 Apple Valley Airport - CIP	4,117,693	64,000			(4,053,693)	0
CSA 70 HL Havasu Lake	83,393	77,693			(5,700)	0
Sanitation Districts - Consolidated	9,825,815	6,701,592			(3,124,223)	0
Water Districts - Consolidated	10,957,363	7,380,918			(3,576,445)	0
Total Enterprise Funds	30,557,153	16,458,392			(14,098,761)	0
Total - All Funds	63,552,790	36,362,809		13,091,220	(14,098,761)	185



5-YEAR REQUIREMENTS TREND					
	2009-10	2010-11	2011-12	2012-13	2013-14
General Districts - Consolidated	10,155,887	10,821,931	12,055,579	21,213,132	19,454,527
CSA 60 Apple Valley Airport	3,115,569	3,347,296	5,566,790	6,144,933	5,572,889
CSA 60 Apple Valley Airport - CIP	2,684,015	7,270,462	5,360,429	4,922,355	4,117,693
CSA 70 HL Havasu Lake	91,989	63,788	61,391	91,344	83,393
Park Districts - Consolidated	9,670,753	9,114,100	8,672,414	9,822,079	8,374,382
Road Districts - Consolidated	4,189,959	3,883,186	3,713,962	3,654,828	3,771,000
Sanitation Districts - Consolidated	15,469,165	20,839,057	10,289,110	10,803,634	9,825,815
Streetlight Districts - Consolidated	3,033,093	3,190,589	1,413,810	1,394,389	1,395,728
Water Districts - Consolidated	9,517,933	11,251,210	10,398,320	12,451,646	10,957,363
Total	57,928,363	69,781,619	57,531,805	70,498,340	63,552,790

5-YEAR SOURCES TREND					
	2009-10	2010-11	2011-12	2012-13	2013-14
General Districts - Consolidated	4,436,646	4,662,387	4,683,484	12,476,182	11,395,840
CSA 60 Apple Valley Airport	2,377,776	2,652,261	3,716,654	3,117,287	2,234,189
CSA 60 Apple Valley Airport - CIP	2,797,488	46,038	(905,155)	619,918	64,000
CSA 70 HL Havasu Lake	65,717	66,542	66,373	92,478	77,693
Park Districts - Consolidated	7,127,005	8,968,383	5,466,011	6,611,139	6,033,307
Road Districts - Consolidated	1,569,638	1,806,409	2,040,647	1,740,855	1,715,825
Sanitation Districts - Consolidated	10,438,599	15,329,024	6,135,766	6,623,369	6,701,592
Streetlight Districts - Consolidated	904,764	927,500	803,612	801,902	759,445
Water Districts - Consolidated	6,772,281	10,111,010	7,477,336	8,813,406	7,380,918
Total	36,489,914	44,569,554	29,484,728	40,896,536	36,362,809

5-YEAR FUND BALANCE TREND					
	2009-10	2010-11	2011-12	2012-13	2013-14
General Districts - Consolidated	5,719,241	6,159,544	7,372,095	8,736,950	8,058,687
Park Districts - Consolidated	2,543,748	145,717	3,206,403	3,210,940	2,341,075
Road Districts - Consolidated	2,620,321	2,076,777	1,673,315	1,913,973	2,055,175
Streetlight Districts - Consolidated	2,128,329	2,263,089	610,198	592,487	636,283
Total	13,011,639	10,645,127	12,862,011	14,454,350	13,091,220

5-YEAR NET BUDGET TREND					
	2009-10	2010-11	2011-12	2012-13	2013-14
CSA 60 Apple Valley Airport	(737,793)	(695,035)	(1,850,136)	(3,027,646)	(3,338,700)
CSA 60 Apple Valley Airport - CIP	113,473	(7,224,424)	(6,265,584)	(4,302,437)	(4,053,693)
CSA 70 HL Havasu Lake	(26,272)	2,754	4,982	1,134	(5,700)
Sanitation Districts - Consolidated	(5,030,566)	(5,510,033)	(4,153,344)	(4,180,265)	(3,124,223)
Water Districts - Consolidated	(2,745,652)	(1,140,200)	(2,920,984)	(3,638,240)	(3,576,445)
Total	(8,426,810)	(14,566,938)	(15,185,066)	(15,147,454)	(14,098,761)

Note: Beginning in fiscal year 2012-13, Capital Expenditures have been included and Depreciation has been excluded in requirements in enterprise funds for budgetary purposes. In the table above, prior years have been restated for consistency.



General Districts Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

County Service Area (CSA) 40 Elephant Mountain was established by an act of the County of San Bernardino Board of Supervisors on August 11, 1969 to provide ten channels of ultra high frequency (UHF) television translator service broadcast from Elephant Mountain, and five channels of very high frequency (VHF) television translator service broadcast from Newberry Springs to the 100 square mile area encompassing Barstow, Daggett, Hinkley, Newberry Springs and Yermo. This CSA provides service to approximately 35,000 households and is financed by property taxes and rental income. This CSA does not utilize an Advisory Commission or Municipal Advisory Council (MAC). Community meetings are held as needed.

Budget at a Glance

Total Requirements	\$19,454,527
Total Sources	\$11,395,840
Fund Balance	\$8,058,687
Use of Fund Balance	\$3,490,480
Total Staff	94

CSA 70 Countywide was established by an act of the County of San Bernardino Board of Supervisors on December 29, 1969 to provide a centralized mechanism for administration of personnel and operations which serve all board governed special districts. The employees are engaged in multi-district operations funded by the various sanitation, water, road, streetlights, and park and recreation districts. Staff provides centralized and regional management services, administration, engineering, fiscal, human resources, lien administration, park maintenance, payroll, information services, road maintenance and inspection services.

CSA 70 D-1 Lake Arrowhead was established by an act of the County of San Bernardino Board of Supervisors on August 26, 1974 to maintain a dam located on the east side of Lake Arrowhead known as Papoose Lake. The Improvement Zone is financed by property taxes, which fund security, maintenance, replacement shrubbery, reforestation, and engineering services. This Improvement Zone has a Board appointed Advisory Commission and utilizes the CSA 70 D-1 Office for meetings.

CSA 70 DB-1 Bloomington was established by the County of San Bernardino Board of Supervisors on February 10, 2004. On January 23, 2004, property owners approved an annual service charge per parcel with a 2.5% annual inflationary increase, currently \$633.20. The Improvement Zone is responsible for the maintenance of two detention basins and four landscaped intersections in the Bloomington area. This Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 EV-1 East Valley was established by the San Bernardino County Board of Supervisors on April 23, 1996. The District is responsible for the maintenance of the Alabama Street storm drain in the Redlands Citrus Plaza area. Funding for this Improvement Zone's operation is generated through a developer buy-in charge, which was received in fiscal year 2008-09. This Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 DB-2 Big Bear was established by an act of the County of San Bernardino Board of Supervisors on April 27, 2010. The Improvement Zone maintains a detention basin, open space and storm drain conveyances to the basin of a newly developed tract on Maple Drive in the Big Bear area. This Improvement Zone's operations are funded by an annual service charge levied on property owners within the District. The district does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 120 North Etiwanda Preserve was formed on July 1, 2009 as a result of Local Agency Formation Commission Resolution No. 3051. The resolution included the dissolution of CSA 70 OS-1 and OS-3. The CSA provides for the management, protection and operation of 1,202 acres of open space and mitigation property. Acreage is primarily composed of mitigated Riversidean Alluvial Fan Sage Habitat located north of Rancho Cucamonga and east of Day Creek Blvd. The CSA is primarily financed by interest income generated annually from a non-wasting endowment fund. Additional endowments are received when mitigation acreage and management responsibility is accepted by the CSA. The CSA also receives grants and other funding for operation of the open space district. This CSA has an advisory commission and utilizes the Second Supervisorial District's Rancho Office for meetings.



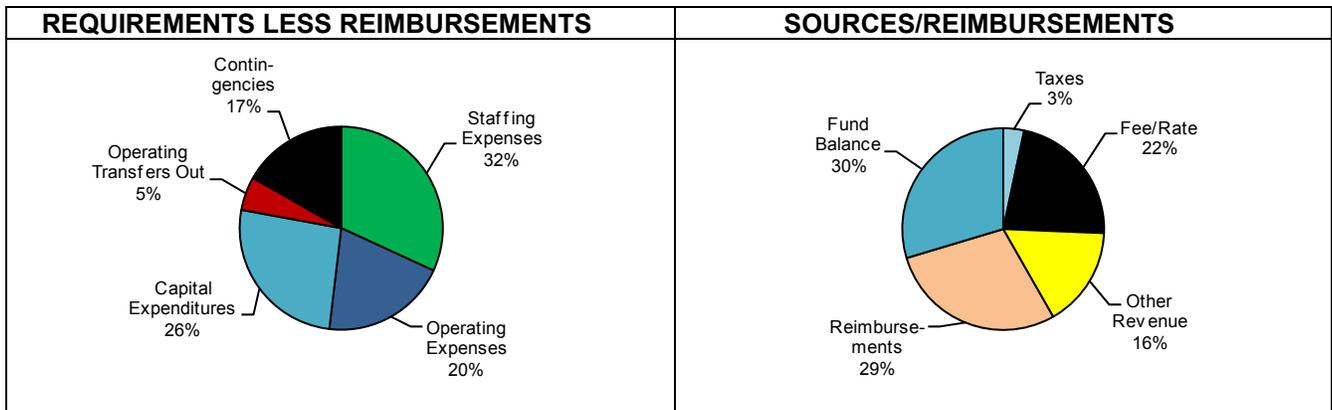
CSA 70 TV-2 Morongo Valley was established by an act of the County of San Bernardino Board of Supervisors on October 18, 1976 to provide nine channels of UHF television and one channel of VHF television translator service to the 38 square miles of the Morongo Valley area. This Improvement Zone provides service to approximately 2,000 households and is financed by property tax revenue. This Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 TV-4 Wonder Valley was established by an act of the County of San Bernardino Board of Supervisors on July 11, 1995 to provide eight channels of UHF television translator service broadcast from Pinto Mountain, for the direct benefit of Wonder Valley. This Improvement Zone provides service to approximately 2,000 households and is financed by a special tax of \$5 per parcel on 4,871 parcels, which funds a part-time TV production assistant for community television, and a basic community television program service. This Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

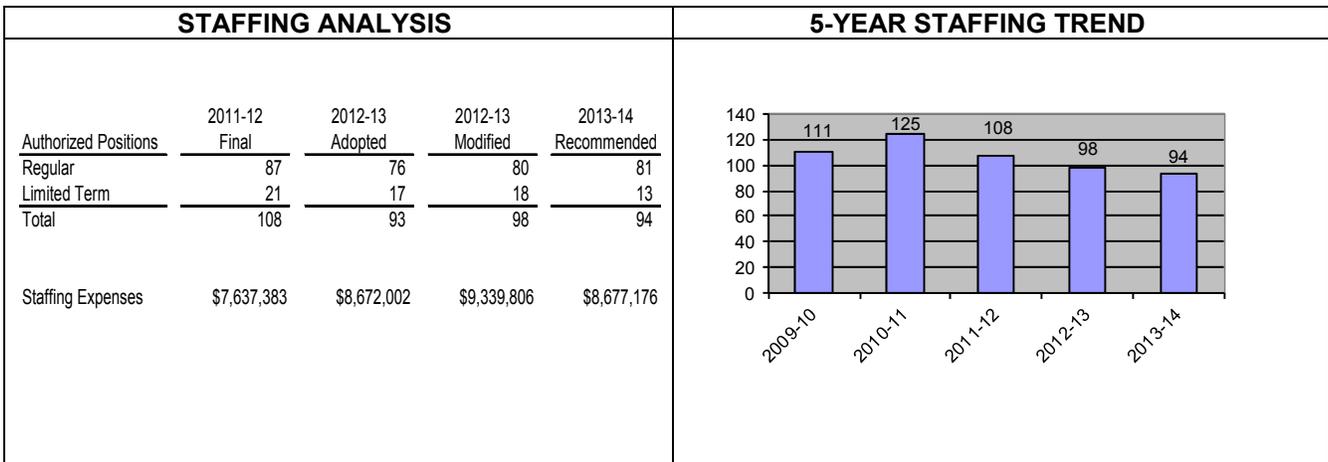
CSA 70 TV-5 Mesa was established by an act of the County of San Bernardino Board of Supervisors on July 11, 1995 to provide eight channels of UHF translator service broadcast from Pinto Mountain to the 100 square mile area encompassing Copper Mesa, Desert Heights, Flamingo Heights, Landers, and Yucca Mesa. This Improvement Zone provides service to approximately 18,000 households and is financed by a special tax of \$25 per improved parcel on 6,842 parcels that was approved by voters in 1995. This Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

Community Facilities District (CFD 2006-1) Lytle Creek was established by the San Bernardino County Board of Supervisors on March 13, 2007. Also, on March 13, 2007, the Board adopted an ordinance authorizing the levying of special taxes to finance the maintenance of public infrastructure. 2009-10 was the first year of the special tax levy. The CFD is responsible for the maintenance of open space and storm drain protection services in the Glen Helen area. This CFD does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

2013-14 RECOMMENDED BUDGET



BUDGETED STAFFING



ANALYSIS OF 2013-14 RECOMMENDED BUDGET

GROUP: Special Districts
 DEPARTMENT: Special Districts
 FUND: General Districts - Consolidated

BUDGET UNIT: Various
 FUNCTION: Operating
 ACTIVITY: General

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Estimate	2012-13 Modified Budget	2013-14 Recommended Budget	Change From 2012-13 Modified Budget
Requirements							
Staffing Expenses	8,876,081	8,044,915	7,637,383	7,898,272	9,339,806	8,677,176	(662,630)
Operating Expenses	4,543,627	4,324,568	3,431,632	4,195,886	6,237,729	5,454,294	(783,435)
Capital Expenditures	329,794	580,290	930,475	1,325,560	7,209,700	7,083,575	(126,125)
Contingencies	0	0	0	0	5,582,732	4,568,207	(1,014,525)
Total Exp Authority	13,749,502	12,949,773	11,999,490	13,419,718	28,369,967	25,783,252	(2,586,715)
Reimbursements	(10,709,510)	(9,375,017)	(8,611,660)	(7,679,538)	(7,722,435)	(7,783,725)	(61,290)
Total Appropriation	3,039,992	3,574,756	3,387,830	5,740,180	20,647,532	17,999,527	(2,648,005)
Operating Transfers Out	1,100,500	258,048	53,000	615,600	565,600	1,455,000	889,400
Total Requirements	4,140,492	3,832,804	3,440,830	6,355,780	21,213,132	19,454,527	(1,758,605)
Sources							
Taxes	1,201,530	932,011	927,580	899,340	915,929	909,548	(6,381)
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	12,436	39,570	18,996	240,528	183,157	36,805	(146,352)
Fee/Rate	1,999,476	3,112,983	1,705,841	3,896,735	5,311,904	6,066,169	754,265
Other Revenue	923,476	433,153	818,097	493,555	254,156	268,818	14,662
Total Revenue	4,136,918	4,517,717	3,470,514	5,530,158	6,665,146	7,281,340	616,194
Operating Transfers In	0	0	1,211,795	147,359	5,811,036	4,114,500	(1,696,536)
Total Sources	4,136,918	4,517,717	4,682,309	5,677,517	12,476,182	11,395,840	(1,080,342)
				Fund Balance	8,736,950	8,058,687	(678,263)
				Budgeted Staffing	98	94	(4)



DETAIL OF 2013-14 RECOMMENDED BUDGET

	2013-14			
	Requirements	Sources	Fund Balance	Staffing
Special Revenue Funds				
CSA 40 Elephant Mountain (Fund SIS)	1,154,625	318,579	836,046	2
CSA 70 Countywide (Fund SKV)	13,929,950	10,094,537	3,835,413	92
CSA 70 D-1 Lake Arrowhead (Fund SLA)	1,876,519	508,399	1,368,120	0
CSA 70 DB-1 Bloomington (Fund SLB)	150,771	44,244	106,527	0
CSA 70 EV-1 East Valley (Fund SFC)	234,881	251	234,630	0
CSA 70 DB-2 Big Bear (Fund EIB)	61,632	16,748	44,884	0
CSA 120 North Etiwanda Preserve (Fund SOH)	73,368	47,000	26,368	0
CSA 70 TV-2 Morongo Valley (Fund SLD)	835,975	148,965	687,010	0
CSA 70 TV-4 Wonder Valley (Fund SLF)	181,299	23,453	157,846	0
CSA 70 TV-5 Mesa (Fund SLE)	591,442	165,491	425,951	0
CFD 2006-1 Lytle Creek (Fund CXI)	364,065	28,173	335,892	0
Total Special Revenue Funds	19,454,527	11,395,840	8,058,687	94

CSA 40 Elephant Mountain – Requirements of \$1.2 million primarily includes salaries and benefits that fund 2 positions of which include 1 regular and 1 limited-term position; operating expenses for television translator services operations and maintenance, purchase of a digital transmitter and equipment upgrades, travel/training costs, and transfers for indirect costs for salaries/benefits and service/supplies; operating transfers out for the Pinto Mountain roadway project, and contingencies. Sources of \$318,579 are primarily from property taxes and other revenue. Fund balance of \$836,046 funds budgeted contingencies and planned use to fund capital expenditures.

CSA 70 Countywide – Requirements of \$13.9 million primarily includes salaries and benefits for 92 positions of which 80 are regular and 12 are limited-term positions; operating expenses for department-wide administrative support services, vehicle services, maintenance costs, transfers for shared positions with other departments, contract services for other County departments including Regional Parks, Behavioral Health, and Airports, and various department-wide service contracts; capital expenditures for vehicle and equipment purchases, as well as capital improvement projects for Lake Gregory Dam, Prado Regional Park, and Calico Regional Park; and contingencies. Reimbursements of \$7.8 million represent funding received from all CSAs and Districts to fund countywide operations. Sources of \$10.1 million primarily include revenue to fund projects for Lake Gregory, Calico, Moabi, and Prado Regional Parks; other countywide water and sanitation services for Regional Parks, Sheriff's Department, and Airports; countywide engineering and lien administration revenues. Fund balance of \$3.8 million funds budgeted contingencies, current capital expenditures, and future operations.

CSA 70 D-1 Lake Arrowhead – Requirements of \$1.9 million includes operating expenses for dam maintenance and operations, transfers for allocated indirect operational cost reimbursements; operating transfers out for capital improvement projects such as detention basin, fence repair, and a new office building; and contingencies. Sources of \$508,399 primarily include property taxes. Fund balance of \$1.4 million funds budgeted contingencies and future capital improvement projects.

CSA 70 DB-1 Bloomington – Requirements of \$150,771 primarily include operating expenses for detention basin maintenance and landscaping; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$44,244 are primarily from service charges. Fund balance of \$106,527 funds budgeted contingencies and planned use to support operations for required repairs and improvements.

CSA 70 EV-1 East Valley – Requirements of \$234,881 primarily include operating expenses for maintaining storm drain protection and contingencies. There are no anticipated sources from developers expected for 2013-14. Fund balance of \$234,630 funds budgeted contingencies and planned use to support future maintenance projects.



CSA 70 DB-2 Big Bear – Requirements of \$61,632 primarily include operating expenses for detention basin, open space, and storm drain maintenance and contingencies. Sources of \$16,748 are primarily from service charges. Fund balance of \$44,884 funds budgeted contingencies.

CSA 120 North Etiwanda Preserve – Requirements of \$73,368 include operating expenses for the maintenance and operation of the preserve, conservation studies, and transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$47,000 are primarily from Proposition 117 Habitat Conservation Grant, operating transfers in from interest earned on the endowment trust fund, and mitigation acceptance fees. Fund balance of \$26,368 funds contingencies and future maintenance programs.

CSA 70 TV-2 Morongo Valley – Requirements of \$835,975 include operating expenses for television translator services maintenance and operations, transfers for allocated indirect operational cost reimbursements, acquisition of backup digital TV equipment; and contingencies. Sources of \$148,965 are primarily from property taxes. Fund balance of \$687,010 funds budgeted contingencies and planned use to fund capital expenditures.

CSA 70 TV-4 Wonder Valley – Requirements of \$181,299 include operating expenses for television translator services maintenance and operations, transfers for allocated indirect operational cost reimbursements, the purchase of digital monitoring equipment; and contingencies. Sources of \$23,453 are primarily from service charges. Fund balance of \$157,846 funds planned budgeted contingencies and planned use to fund capital expenditures and support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 TV-5 Mesa – Requirements of \$591,442 include operating expenses for television translator services maintenance and operations, transfers for allocated indirect operational cost reimbursements, the purchase of digital monitoring equipment; and contingencies. Sources of \$165,491 are primarily from service charges. Fund balance of \$425,951 funds budgeted contingencies and planned use to fund capital expenditures and support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CFD 2006-1 Lytle Creek – Requirements of \$364,065 primarily include: operating expenses for maintaining open spaces and storm drain protection; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$28,173 are primarily from service charges. Fund balance of \$335,892 funds budgeted contingencies and future maintenance projects.

BUDGET CHANGES AND OPERATIONAL IMPACT

Major requirement changes include a decrease in staffing expenses of \$662,630 primarily due to a reduction of hours for limited-term employees; a decrease in operating expenses of \$783,435 due to a decrease in associated expenses for County projects; and a decrease in contingencies of \$1.0 million and an increase in operating transfers out of \$889,400 primarily to fund the CSA 70 D-1 Lake Arrowhead Dam new office building and other projects. Major changes in sources include an increase in current services of \$754,265 for engineering and water and sanitation services for Regional Parks, Architecture and Engineering, and other County projects; and a decrease of \$1.7 million in operating transfers in due to reduced level of funding for capital projects and the reprogramming of funding for carryover capital projects for Regional Parks and Architecture and Engineering to current services.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$8.7 million fund 94 budgeted positions of which 81 are regular positions and 13 are limited term positions. This is a decrease of 4 positions due to the decrease of 1 Water & Sanitation Supervisor, 1 Construction Inspector, and 5 Public Service Employees, offset by an increase of 1 Electrical Technician, 1 Maintenance Worker III, and 1 limited term equipment operators which was transferred from the CSA 70 R-15 Landers road district. The cost associated with services of this position will be charged back to the appropriate districts as those services are performed.



2013-14 POSITION SUMMARY

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
CSA 40 Elephant Mountain	1	1	2	1	1	0	2
CSA 70 Countywide	80	12	92	81	10	1	92
Total	81	13	94	82	11	1	94

CSA 40 Elephant Mountain		CSA 70 Countywide	
<u>Classification</u>		<u>Classification</u>	
1	BG CSA 70/Tv-5 Comm Engineer Tech	2	Assistant Regional Manager
1	BG Public Service Employee	1	BG Treatment Plant Operator III
2	Total	1	BG Administrative Supervisor I
		1	BG Automated Systems Analyst II
		1	BG Automated Systems Analyst I
		1	BG Building Construction Engineer III
		1	BG Buyer I
		1	BG Communications Technician
		1	BG CSA 18 District Coordinator
		2	BG CSA 70 Accounts Representative
		2	BG CSA 70 Build Const Eng III
		1	BG CSA 70 Construction Inspector
		3	BG CSA 70 Customer Service Rep
		1	BG CSA 70 Director of Special Districts
		1	BG CSA 70 Executive Assistant
		11	BG CSA 70 Maintenance Worker I
		9	BG CSA 70 Maintenance Worker II
		7	BG CSA 70 Maintenance Worker III
		1	BG CSA 70 Sampling Technician
		2	BG CSA 70 Staff Analyst I
		1	BG CSA Assessment Technician
		1	BG Deputy Director
		1	BG District Coordinator
		1	BG District Planner
		1	BG Electrical Technician
		1	BG Electrical Technician II
		1	BG Engineering Technician 3
		1	BG Fiscal Assistant
		1	BG MIS Supervisor
		2	BG Office Assistant II
		1	BG Payroll Specialist
		1	BG Principal Budget Officer
		2	BG PSE-Equipment Operator
		9	BG Public Service Employee
		2	BG Regional Manager
		1	BG Regulatory Compliance Specialist
		2	BG Staff Analyst II
		1	BG Storekeeper
		1	BG Supervising Fiscal Specialist
		1	BG Supervising Office Assistant I
		2	BG Treatment Plant Operations I
		1	BG Water & Sanitation Acct Tech
		2	BG Water & Sanitation Supervisor
		1	BG Water & Sanitation Operations Mgr
		1	BG Division Manager, Engineering
		1	Fiscal Specialist
		1	PSE-WAS Supervisor
		1	Treatment Plant Operator 4
		92	Total

SPECIAL DISTRICTS



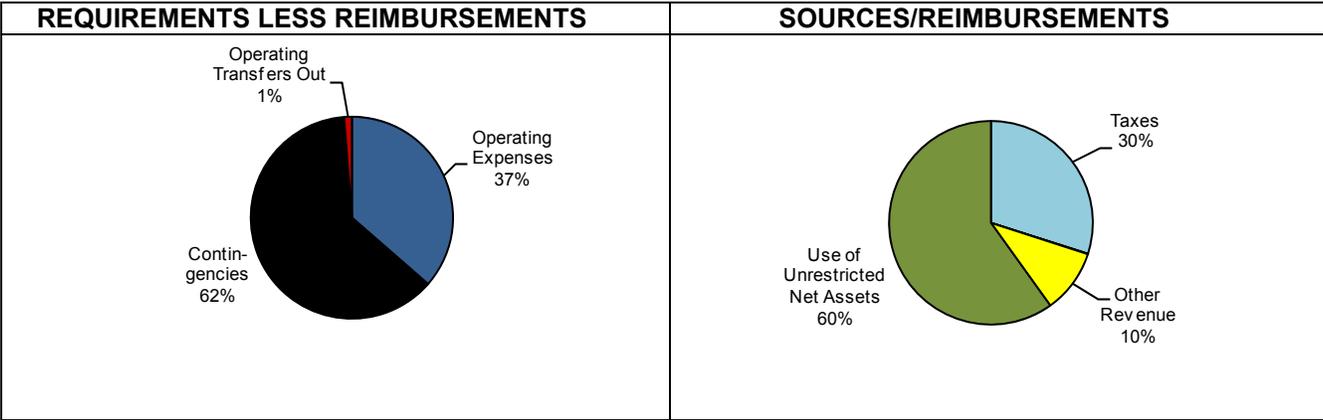
CSA 60 – Apple Valley Airport

DESCRIPTION OF MAJOR SERVICES

County Service Area 60 (CSA 60) funds the operation, capital projects and maintenance of Apple Valley Airport, which is administered and staffed by the County of San Bernardino Department of Airports. Apple Valley Airport, which was built in 1970, is a public airport providing general aviation services to the High Desert region. CSA 60 is primarily funded by local property tax and revenue generated from leasing activities.

Budget at a Glance	
Total Requirements	\$5,572,889
Total Sources	\$2,234,189
Net Budget	(\$3,338,700)
Estimated Unrestricted Net Assets	\$4,872,383
Use of Unrestricted Net Assets	\$3,338,700
Total Staff	0

2013-14 RECOMMENDED BUDGET



SPECIAL DISTRICTS



ANALYSIS OF 2013-14 RECOMMENDED BUDGET

GROUP: Operations and Community Services
 DEPARTMENT: Airports
 FUND: CSA 60 - Apple Valley Airport

BUDGET UNIT: EBJ 400
 FUNCTION: Public Ways and Facilities
 ACTIVITY: Transportation

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Estimate	2012-13 Modified Budget	2013-14 Recommended Budget	Change From 2012-13 Modified Budget
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	1,305,452	1,365,828	1,431,096	1,473,389	2,018,763	2,029,536	10,773
Capital Expenditures	(21,107)	0	167,687	0	0	0	0
Contingencies	0	0	0	0	3,606,170	3,473,353	(132,817)
Total Exp Authority	1,284,345	1,365,828	1,598,783	1,473,389	5,624,933	5,502,889	(122,044)
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	1,284,345	1,365,828	1,598,783	1,473,389	5,624,933	5,502,889	(122,044)
Operating Transfers Out	0	0	0	563,000	520,000	70,000	(450,000)
Total Requirements	1,284,345	1,365,828	1,598,783	2,036,389	6,144,933	5,572,889	(572,044)
Sources							
Taxes	1,896,751	1,792,854	1,888,386	1,641,281	1,667,539	1,667,539	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	23,417	42,315	31,951	19,698	10,000	0	(10,000)
Fee/Rate	(7,946)	(6,255)	(13,158)	1,276	6,599	3,600	(2,999)
Other Revenue	891,490	823,345	650,292	685,188	1,433,149	563,050	(870,099)
Total Revenue	2,803,712	2,652,259	2,557,471	2,347,443	3,117,287	2,234,189	(883,098)
Operating Transfers In	0	0	0	0	0	0	0
Total Sources	2,803,712	2,652,259	2,557,471	2,347,443	3,117,287	2,234,189	(883,098)
Net Budget	1,519,367	1,286,431	958,688	311,054	(3,027,646)	(3,338,700)	(311,054)
Budgeted Staffing					0	0	0

MAJOR EXPENDITURES AND REVENUE IN 2013-14 RECOMMENDED BUDGET

Requirements of \$2.0 million include \$831,276 in transfers to reimburse the Airport's general fund budget for staffing costs and services and supplies costs for personnel assigned to support the Apple Valley Airport, and general airport operating expenses that include utilities. Contingencies of \$3.5 million are set aside for unanticipated expenses and for future capital projects. Sources of \$2.2 million primarily consist of \$1.7 million from tax revenue receipts and \$533,050 for leasing related activity revenues.

BUDGET CHANGES AND OPERATIONAL IMPACT

Major changes reflect a decrease of \$572,044 in requirements, which includes a net decrease of \$450,000 to operating transfers out due to the one-time transfer of \$500,000 to the Apple Valley Airport – Capital Improvement Fund for land acquisition in 2012-13, and a minor decrease in contingencies that are set aside for unanticipated expenses and for future capital projects. The overall decrease in sources of \$883,098 reflects budgeting the other revenue source category at a realistic level for 2013-14.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with this budget unit. However, this budget reimburses the Airport's general fund budget for staffing costs incurred in connection with service to the Apple Valley Airport.



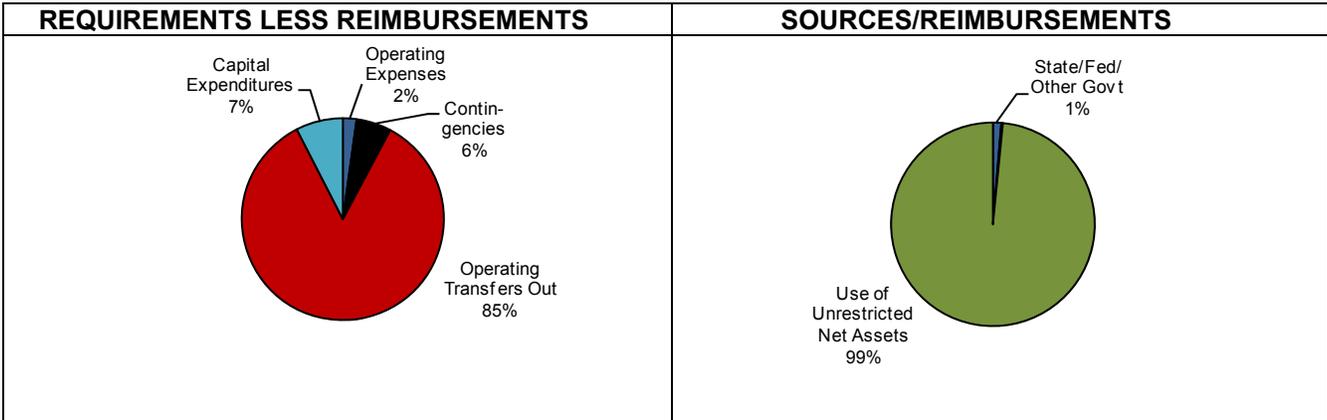
CSA 60 – Apple Valley Airport – Capital Improvement Fund

DESCRIPTION OF MAJOR SERVICES

County Service area 60 (CSA 60), through the Department of Airports, manages the Capital Improvement Program (CIP) for Apple Valley Airport. Projects include utility, storm water, fire suppression plans, Airport Master Plan and construction/rehabilitation of numerous runways, taxiways, and airport facilities. Projects are funded with proceeds from CSA 60 – Apple Valley Airport budget and when available, Federal Aviation Administration and Cal Trans Aeronautics grants.

Budget at a Glance	
Total Requirements	\$4,117,693
Total Sources	\$64,000
Net Budget	(\$4,053,693)
Estimated Unrestricted Net Assets	\$4,634,219
Use of Unrestricted Net Assets	\$4,053,693
Total Staff	0

2013-14 RECOMMENDED BUDGET



SPECIAL DISTRICTS



ANALYSIS OF 2013-14 RECOMMENDED BUDGET

GROUP: Operations and Community Services
 DEPARTMENT: Airports
 FUND: CSA 60 - Apple Valley Airport Capital Improvement Fund

BUDGET UNIT: RAI 400
 FUNCTION: Public Ways and Facilities
 ACTIVITY: Transportation

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Estimate	2012-13 Modified Budget	2013-14 Recommended Budget	Change From 2012-13 Modified Budget
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	385,298	20,834	761,633	350,336	351,550	90,000	(261,550)
Capital Expenditures	11,045	2,711	17,627	213,850	460,860	310,000	(150,860)
Contingencies	0	0	0	0	657,805	230,679	(427,126)
Total Exp Authority	396,343	23,545	779,260	564,186	1,470,215	630,679	(839,536)
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	396,343	23,545	779,260	564,186	1,470,215	630,679	(839,536)
Operating Transfers Out	0	0	185,772	199,361	3,452,140	3,487,014	34,874
Total Requirements	396,343	23,545	965,032	763,547	4,922,355	4,117,693	(804,662)
Sources							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	57,715	0	0	0	0	54,000	54,000
Fee/Rate	0	0	0	0	0	0	0
Other Revenue	0	56,935	25,955	14,803	119,918	10,000	(109,918)
Total Revenue	57,715	56,935	25,955	14,803	119,918	64,000	(55,918)
Operating Transfers In	2,251,178	0	0	500,000	500,000	0	(500,000)
Total Sources	2,308,893	56,935	25,955	514,803	619,918	64,000	(555,918)
Net Budget	1,912,550	33,390	(939,077)	(248,744)	(4,302,437)	(4,053,693)	248,744
Budgeted Staffing					0	0	0

MAJOR EXPENDITURES AND REVENUE IN 2013-14 RECOMMENDED BUDGET

Requirements of \$4.1 million consist primarily of operating transfers out of \$3.5 million to Architecture and Engineering for the management of capital improvement projects, including \$3.2 million for the fuel facility replacement project at Apple Valley Airport. Contingencies of \$230,679 are set aside for future projects and/or unanticipated expenses. Capital expenditures of \$310,000 represent three new projects including \$200,000 for fog sealing and striping at Apple Valley Airport. Sources of \$64,000 consist primarily of funding from the Federal Aviation Administration for a runway rehabilitation project.

BUDGET CHANGES AND OPERATIONAL IMPACT

Major changes include a decrease of \$804,662 in requirements primarily due to a decrease in direct construction related services and supplies expenses, and a decrease in contingencies due to use of funding for planned projects. Sources have decreased by \$555,918 primarily due to the one-time operating transfer in of \$500,000 from the Apple Valley Airport budget in 2012-13 for land acquisition that is not relevant for 2013-14.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with this budget unit.



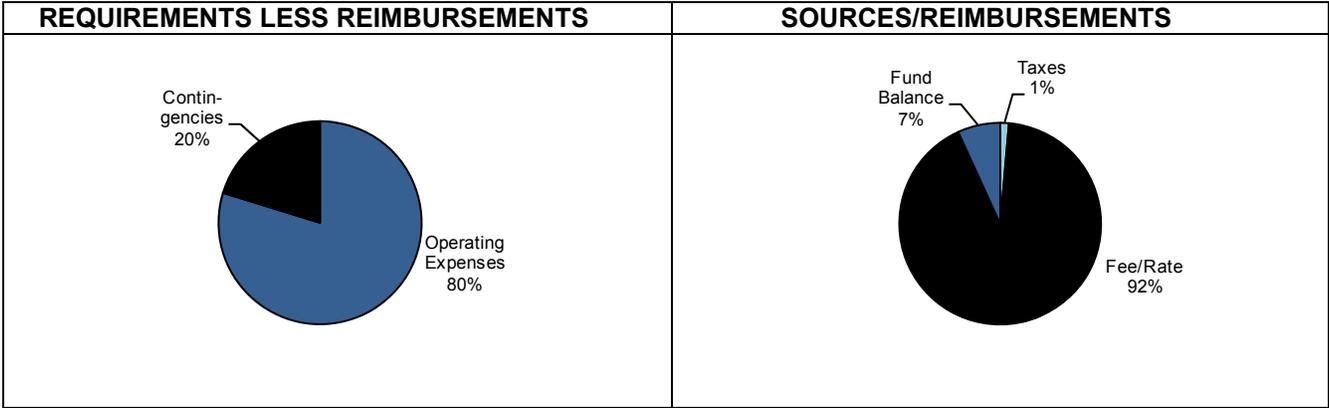
CSA 70 Havasu Lake

DESCRIPTION OF MAJOR SERVICES

County Service Area (CSA) 70, Zone HL was established by an act of the County of San Bernardino Board of Supervisors on April 1, 1990 to provide refuse collection services within the community of Havasu Lake. The District is financed by an annual service charge.

Budget at a Glance	
Total Requirements	\$83,393
Total Sources	\$77,693
Fund Balance	\$5,700
Use of Fund Balance	\$0
Total Staff	0

2013-14 RECOMMENDED BUDGET



SPECIAL DISTRICTS



ANALYSIS OF 2013-14 RECOMMENDED BUDGET

GROUP: Special Districts
 DEPARTMENT: Special Districts
 FUND: CSA70 HL Havasu Lake

BUDGET UNIT: EJA 487
 FUNCTION: Operating
 ACTIVITY: General

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Estimate	2012-13 Modified Budget	2013-14 Recommended Budget	Change From 2012-13 Modified Budget
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	65,618	66,748	60,870	61,398	83,638	66,505	(17,133)
Capital Expenditures	0	0	0	0	0	0	0
Contingencies	0	0	0	(1,200)	7,706	16,888	9,182
Total Exp Authority	65,618	66,748	60,870	60,198	91,344	83,393	(7,951)
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	65,618	66,748	60,870	60,198	91,344	83,393	(7,951)
Operating Transfers Out	30,000	0	0	0	0	0	0
Total Requirements	95,618	66,748	60,870	60,198	91,344	83,393	(7,951)
Sources							
Taxes	51,150	1,193	1,242	1,167	250	1,167	917
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0
Fee/Rate	0	63,235	63,046	64,368	73,178	76,479	3,301
Other Revenue	30,854	93	39	47	19,050	47	(19,003)
Total Revenue	82,004	64,521	64,327	65,582	92,478	77,693	(14,785)
Operating Transfers In	0	0	2,000	1,450	0	0	0
Total Sources	82,004	64,521	66,327	67,032	92,478	77,693	(14,785)
				Fund Balance	(1,134)	5,700	6,834
				Budgeted Staffing	0	0	0

MAJOR EXPENDITURES AND REVENUE IN 2013-14 RECOMMENDED BUDGET

Requirements of \$83,393 represent operating expenses to fund other professional and specialized services and transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$77,693 primarily include user service charges.

BUDGET CHANGES AND OPERATIONAL IMPACT

Major changes in requirements and sources include a decrease in operating expenses of \$17,133 and a decrease in other revenue of \$19,003 due to the Zone not requiring a revolving loan to support operations in 2013-14.

STAFFING CHANGES AND OPERATIONAL IMPACT

There are no staffing associated with this budget unit.



Park Districts Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of parks throughout the County Service Areas (CSA). Revenue is received through property taxes, state aid, federal aid and service charges.

Budget at a Glance

Total Requirements	\$8,374,382
Total Sources	\$6,033,307
Fund Balance	\$2,341,075
Use of Fund Balance	\$894,095
Total Staff	90

CSA 20 Joshua Tree was established by an act of the County of San Bernardino Board of Supervisors on June 1, 1964. Resolution 1993-22 consolidated the services of fire with streetlighting, park and recreation. This park CSA provides financing for four parks, three ball fields, one recreation center building, a water playground, a skateboard park, and a 12,000 sq. ft. community center. This park CSA also provides maintenance for approximately 298 streetlights. Financing of this District is derived from property taxes and a \$30 improved parcel and \$10 unimproved parcel service charge. Currently there are approximately 4,468 improved parcels and 5,527 unimproved parcels. The park CSA serves a population of approximately 11,000. This park CSA has a Board appointed Municipal Advisory Council (MAC) and utilizes the Joshua Tree Community Center for meetings.

CSA 29 Lucerne Valley was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1964. The park CSA provides park and recreation services, a cemetery, television translators, and streetlighting to the community of Lucerne Valley. The park CSA serves approximately 3,000 residents and provides an equestrian center for local horse groups and for events. Services are funded primarily by property taxes. This park CSA has a Board appointed MAC and utilizes the Lucerne Valley Community Center for meetings.

CSA 42 Oro Grande was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965 to provide water, sewer, park, refuse collection, and streetlighting services to the community of Oro Grande. This park CSA serves approximately 123 residences. In 2009-10 the District consolidated park and streetlight services to increase operational efficiencies and reduce administrative activities. The park CSA funds the operation and maintenance of 40 streetlights. Services are funded by property taxes, park program fees, and other miscellaneous revenue. This park CSA does not utilize an Advisory Commission or MAC. Community meetings are held as needed in the Oro Grande Community Building.

CSA 56 Wrightwood was established by an act of the County of San Bernardino Board of Supervisors on September 19, 1966 to provide park and recreation services along with one community center and one senior center. The community of Wrightwood provides various park and recreation activities for approximately 3,000 users. Services are funded primarily by property taxes. This park CSA has a Board appointed MAC and utilizes the Wrightwood Community Center for meetings.

CSA 63 Oak Glen-Yucaipa was established by an act of the County of San Bernardino Board of Supervisors on December 18, 1967 to maintain 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. This park CSA is located 4 miles northeast of Yucaipa and serves approximately 10,000 park visitors annually. Services are funded primarily by property taxes. This park CSA does not utilize an Advisory Commission or MAC. Community meetings are held. The park CSA distributes a quarterly newsletter and has an active Museum Association.

CSA 70 M Wonder Valley is located ten miles east of Twenty-Nine Palms and was established by an act of the County of San Bernardino Board of Supervisors on July 1, 1991 to provide park services to the community of Wonder Valley. This park Improvement Zone is financed by a \$10 per parcel, per year service charge levied on 4,634 parcels. This park Improvement Zone has a Board appointed Advisory Commission and utilizes the Wonder Valley Community Center for meetings.

CSA 70 P-6 El Mirage was established by an act of the County of San Bernardino Board of Supervisors on October 15, 1990. This park Improvement Zone provides park and recreation services for approximately 3,710 users through a special tax of \$9.00 per parcel, per year billed on 3,562 parcels. This park Improvement Zone has a Board appointed MAC and utilizes the El Mirage Community Center for meetings.



CSA 70 P-8 Fontana was established by an act of the County of San Bernardino Board of Supervisors and a service charge of \$394 per parcel for the first year was approved on July 13, 1993, to provide park maintenance and streetlighting services for Tract 15305 in an unincorporated area east of Fontana. Per the Board Agenda Item of July 13, 1993, after the first year service charge of \$375 the service charge for future years is to be based on actual maintenance costs. The 2013-14 service charge will be \$174 per parcel and will be levied on 25 parcels. This park Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 P-10 Mentone was established by an act of the County of San Bernardino Board of Supervisors on November 28, 1995 to provide park maintenance, landscaping, and streetlighting services. There are 28 streetlights in the District. The park Improvement Zone is financed by a service charge with a maximum charge of \$500 per parcel, per year. The 2013-14 service charge is \$375 per parcel and will be levied on 128 residential properties. This park Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 P-12 Montclair was established by an act of the County of San Bernardino Board of Supervisors on February 7, 2006 and voters approved a \$700 per parcel, per year service charge with a 1.5% inflationary increase to provide landscaping, graffiti removal, block wall maintenance, and streetlighting services to Tract 17509 in the Montclair area. The service charge for 2013-14 is \$731.98 per parcel and will be levied on 37 parcels. This park Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 P-13 El Rancho Verde was established by an act of the County of San Bernardino Board of Supervisors and on August 1, 2006 to provide landscape improvements to the Riverside Avenue median in the unincorporated area of El Rancho Verde. A \$142.65 per parcel, per year service charge for 509 parcels, approved by property owners in the improvement zone, covers ongoing maintenance costs associated with landscape improvements. This park Improvement Zone utilizes a Municipal Advisory Council (MAC). Community meetings are held as needed at the El Rivino Country Club.

CSA 70 P-14 Mentone was established by an act of the County of San Bernardino Board of Supervisors on December 19, 2006 to provide landscape maintenance, streetlighting services and a detention basin to Tract 16602 in the Mentone area. A service charge of \$1,100 per parcel, per year, with a 2.5% inflationary increase was approved July 10, 2007. Therefore, the service charge was reduced in 2012-13 from \$1,214.20 per parcel to \$350 per parcel. The 2013-14 service charge of \$350 will be levied on 108 parcels. This park Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 P-16 Eagle Crest was established by an act of the County of San Bernardino Board of Supervisors on January 23, 2007 to provide landscape maintenance and streetlighting services to Tract 16756 in the Mentone area. At that time a service charge of \$388 per parcel, per year with a 2.5% inflationary increase was approved to fund the services provided by this District. The 2012-13 service charge of \$407.65 will be levied on 44 parcels. Therefore, no 2.5% inflationary increase is required for 2013-14. This park Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 W Hinkley was established by an act of the County of San Bernardino Board of Supervisors on April 30, 1973, to provide park services and a community center to the community of Hinkley. The park Improvement Zone serves approximately 5,000 community residents and is funded by property taxes. This park Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed in the Community Center.

CSA 82 Searles Valley was established by an act of the County of San Bernardino Board of Supervisors on June 28, 1976. Located in the Northwest corner of the County, this budget represents maintenance costs for the roadside park in Searles Valley. This park CSA serves approximately 800 park users. The park CSA is primarily financed by revenues from CSA 82, Sanitation District (EFY-495). This park CSA has a Board appointed MAC and an Advisory Commission. They utilize the Doris Bray Senior Center for meetings.

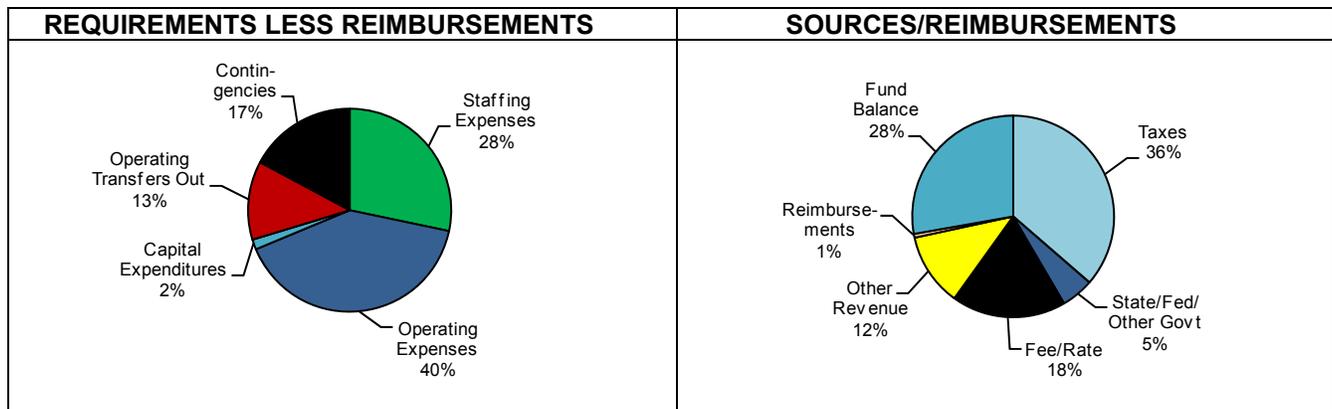


The Big Bear Valley Recreation and Park District was established by an act of the County of San Bernardino Board of Supervisors on April 23, 1934. The District currently maintains 6 developed parks, 2 undeveloped parks, several community buildings including the Big Bear Valley Senior Center, 3 ball fields, and a swim beach. The District serves approximately 60,000 park users and is funded by property taxes and park service fees. This District has a Board appointed Advisory Commission that meets monthly at the Big Bear Senior Center.

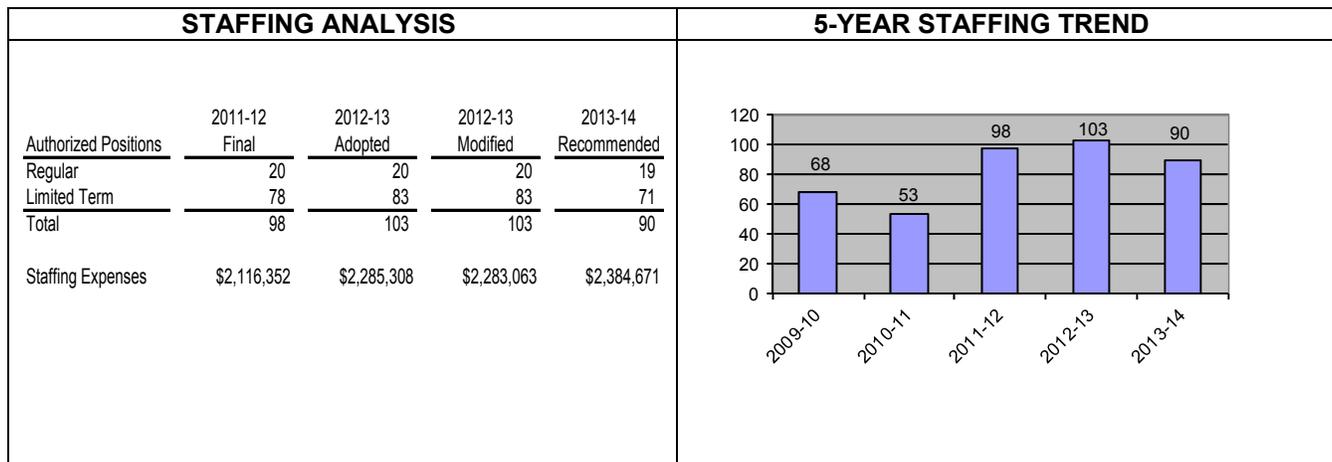
The Big Bear Alpine Zoo (formerly known as Moonridge Animal Park) is managed and funded by the Big Bear Valley Recreation and Park District and operates on 2.5 acres in the Moonridge area of Big Bear Valley. The zoo is open year round for visitors to see alpine species on exhibit. The zoo receives approximately 99,600 visitors annually. The Big Bear Valley Park advisory commission serves as advisory to this District

The Bloomington Recreation and Park District was established by an act of the County of San Bernardino Board of Supervisors on July 19, 1972. The District maintains 2 community parks, an equestrian arena, sports fields, and a community center which are funded primarily by property taxes. This District has a Board appointed MAC and utilizes the Bloomington Community Center for meetings.

2013-14 RECOMMENDED BUDGET



BUDGETED STAFFING



ANALYSIS OF 2013-14 RECOMMENDED BUDGET

GROUP: Special Districts
DEPARTMENT: Special Districts
FUND: Park Districts - Consolidated

BUDGET UNIT: Various
FUNCTION: Operating
ACTIVITY: Park and Streetlighting

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Estimate	2012-13 Modified Budget	2013-14 Recommended Budget	Change From 2012-13 Modified Budget
Requirements							
Staffing Expenses	2,479,071	2,242,990	2,116,352	1,996,101	2,283,063	2,384,671	101,608
Operating Expenses	3,092,448	2,853,745	3,271,653	1,975,627	3,599,101	3,405,008	(194,093)
Capital Expenditures	34,283	45,147	138,177	1,293,738	231,300	135,000	(96,300)
Contingencies	0	0	0	0	2,034,739	1,446,980	(587,759)
Total Exp Authority	5,605,802	5,141,882	5,526,182	5,265,466	8,148,203	7,371,659	(776,544)
Reimbursements	(97,627)	(297,569)	(46,787)	(54,283)	(81,061)	(51,558)	29,503
Total Appropriation	5,508,175	4,844,313	5,479,395	5,211,183	8,067,142	7,320,101	(747,041)
Operating Transfers Out	1,487,689	1,205,523	602,491	1,125,089	1,752,702	1,054,281	(698,421)
Total Requirements	6,995,864	6,049,836	6,081,886	6,336,272	9,819,844	8,374,382	(1,445,462)
Sources							
Taxes	3,852,647	3,120,334	3,124,708	3,050,039	3,060,289	3,064,638	4,349
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	1,280,513	318,190	109,975	148,767	1,090,394	438,047	(652,347)
Fee/Rate	973,110	1,747,291	1,554,701	1,581,404	1,669,091	1,545,431	(123,660)
Other Revenue	901,633	890,087	427,451	192,821	368,221	766,378	398,157
Total Revenue	7,007,903	6,075,902	5,216,835	4,973,031	6,187,995	5,814,494	(373,501)
Operating Transfers In	0	198,198	312,295	495,613	423,146	218,813	(204,333)
Total Sources	7,007,903	6,274,100	5,529,130	5,468,644	6,611,141	6,033,307	(577,834)
				Fund Balance	3,208,703	2,341,075	(867,628)
				Budgeted Staffing	103	90	(13)

DETAIL OF 2013-14 RECOMMENDED BUDGET

	2013-14			
	Requirements	Sources	Fund Balance	Staffing
Special Revenue Funds				
CSA 20 Joshua Tree (Fund SGD)	1,399,916	1,034,128	365,788	9
CSA 29 Lucerne Valley (Fund SGG)	570,878	494,482	76,396	4
CSA 42 Oro Grande (Fund SIV)	50,901	44,507	6,394	1
CSA 56 Wrightwood (Fund SKD)	499,892	353,162	146,730	3
CSA 63 Oak Glen-Yucaipa (Fund SKM)	458,625	107,895	350,730	3
CSA 70 M Wonder Valley (Fund SYR)	84,263	58,495	25,768	1
CSA 70 P-6 El Mirage (Fund SYP)	64,705	33,029	31,676	1
CSA 70 P-8 Fontana (Fund SMK)	41,819	4,571	37,248	0
CSA 70 P-10 Mentone (Fund RGT)	117,902	49,141	68,761	0
CSA 70 P-12 Montclair (Fund SLL)	95,200	28,956	66,244	0
CSA 70 P-13 El Rancho Verde (Fund SLU)	153,149	75,051	78,098	0
CSA 70 P-14 Mentone (Fund RCZ)	286,893	38,896	247,997	0
CSA 70 P-16 Eagle Crest (Fund RWZ)	65,614	16,339	49,275	0
CSA 70 W Hinkley (Fund SLT)	51,679	20,248	31,431	0
CSA 82 Searles Valley (Fund SOZ)	48,448	25,157	23,291	0
Big Bear Valley Recreation and Park District (Fund SSA)	2,582,711	2,273,597	309,114	50
Big Bear Alpine Zoo (Fund SSF)	963,970	815,210	148,760	16
Bloomington Recreation and Park District (Fund SSD)	837,817	560,443	277,374	2
Total Special Revenue Funds	8,374,382	6,033,307	2,341,075	90



CSA 20 Joshua Tree – Requirements of \$1.4 million include staffing expenses to fund 9 positions of which 5 are regular and 4 are limited-term positions; operating expenses for park and streetlight operations and maintenance, transfers for allocated indirect operational cost reimbursements, capital expenditures for various park improvement projects, and operating transfers out to the Desert View Conservation project. Sources of \$1.0 million are primarily from property taxes, special assessments, grant revenue and other revenue for various park services and concessions. Fund balance of \$365,788 primarily funds budgeted contingencies and planned use to fund capital expenditures.

CSA 29 Lucerne Valley – Requirements of \$570,878 include staffing expenses to fund 4 positions of which 3 are regular and 1 is a limited-term positions; operating expenses for park operations and maintenance costs, and transfers for allocated indirect operational cost reimbursements. Sources of \$494,482 are primarily from property taxes, grant revenue, and other revenue. Fund balance of \$76,396 primarily funds budgeted contingencies and planned use to support operations.

CSA 42 Oro Grande – Requirements of \$50,901 includes staffing expenses for 1 limited-term position; operating expenses for park operations, and transfers for allocated indirect operational cost reimbursements. Sources of \$44,507 are primarily from property taxes and operating transfers in from CSA 70 Countywide to support operations pending a Redevelopment Agency settlement for increased share of property taxes. Fund balance of \$6,394 primarily funds budgeted contingencies.

CSA 56 Wrightwood – Requirements of \$499,892 include staffing expenses for 3 limited-term positions; operating expenses for park operations and maintenance, transfers for allocated indirect operational cost reimbursements; operating transfers out for a skate park project; and contingencies. Sources of \$353,162 include property taxes, rents, concessions, and interest. Fund balance of \$146,730 primarily funds budgeted contingencies and planned use to fund capital expenditures and to support operations.

CSA 63 Oak Glen-Yucaipa – Requirements of \$458,625 include staffing expenses to fund 3 limited-term positions; operating expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$107,895 are primarily from property taxes and other revenue. Fund balance of \$350,730 primarily funds budgeted contingencies and planned use to fund a capital expenditure.

CSA 70 M Wonder Valley – Requirements of \$84,263 include staffing expenses for 1 limited-term position; operating expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; operating transfers out to a parking lot repaving project, and contingencies. Sources of \$58,495 are primarily from special assessments and other revenue. Fund balance of \$25,768 primarily funds budgeted contingencies and planned use to fund a capital expenditure.

CSA 70 P-6 El Mirage – Requirements of \$64,705 include staffing expenses to fund 1 limited-term position; operating expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; capital expenditures for light-emitting diode (LED) streetlights, and reimbursements for the LED streetlights. Sources of \$33,029 are primarily from special taxes. Fund balance of \$31,676 funds current year capital expenditures.

CSA 70 P-8 Fontana – Requirements of \$41,819 include operating expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$4,571 are primarily from service charges. Fund balance of \$37,248 primarily funds budgeted contingencies and planned use for operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 P-10 Mentone – Requirements of \$117,902 include operating expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$49,141 are primarily from service charges. Fund balance of \$68,761 primarily funds budgeted contingencies and to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.



CSA 70 P-12 Montclair – Requirements of \$95,200 include operating expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$28,956 are primarily from service charges. Fund balance of \$66,244 primarily funds budgeted contingencies.

CSA 70 P-13 El Rancho Verde – Requirements of \$153,149 include operating expenses; maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$75,051 are primarily from service charges. Fund balance of \$78,098 primarily funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 P-14 Mentone – Requirements of \$286,893 include operating expenses; maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$38,896 are primarily from service charges. Fund balance of \$247,997 primarily funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 P-16 Eagle Crest – Requirements of \$65,614 include operating expenses, maintenance, transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$16,339 are primarily from service charges. Fund balance of \$49,275 primarily funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 W Hinkley – Requirements of \$51,679 include operating expenses, maintenance, transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$20,248 are primarily from property taxes. Fund balance \$31,431 primarily funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 82 Searles Valley – Requirements of \$48,448 include operating expenses for park operations, maintenance, transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$25,157 are primarily from an annual operating transfer in from CSA 82 Searles Valley Sanitation District. Fund balance of \$23,291 primarily funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

Big Bear Valley Recreation and Park District – Requirements of \$2.6 million include staffing expenses to fund 50 positions of which 7 are regular positions and 43 are limited-term; operating expenses for park and facility operations, maintenance, transfers for allocated indirect operational cost reimbursements; capital expenditures for various park improvement projects; contingencies; and operating transfers out of for the property tax split with Big Bear Alpine Zoo. Sources of \$2.3 million are primarily from property taxes, and fee/rate revenue from park programs, services, concessions. Fund balance of \$309,114 primarily funds budgeted contingencies and planned use to fund capital expenditures.

Big Bear Alpine Zoo (formerly known as Moonridge Animal Park) – Requirements of \$963,970 include staffing expenses for 16 positions of which include 2 regular positions and 14 limited-term positions; operating expenses for park and facility operations, transfers for allocated indirect operational cost reimbursements; and maintenance including veterinary services, animal feed, and property rental. Sources of \$815,210 are primarily from fee/rate revenue for entrance, park services, and concessions; other revenue; and operating transfers in from Big Bear Valley Recreation and Park District for property tax share split and interest earned on the Big Bear Alpine Zoo capital improvement project to assist in property rental costs until the Zoo is able to move to its new location. Fund balance of \$148,760 primarily funds budgeted contingencies and to support operations.

Bloomington Recreation and Park District – Requirements of \$837,817 include salaries and benefits for 2 regular park employees, operating expenses for park operations, maintenance, transfers for allocated indirect operational cost reimbursements; contingencies and operating transfers out to Ayala Park for a capital improvement project. Sources of \$560,443 are primarily from property taxes and fee/rate revenue for park services. Fund balance of \$277,374 primarily funds contingencies and planned use to fund capital expenditures and to support operations.



BUDGET CHANGES AND OPERATIONAL IMPACT

Major changes in requirements include a decrease in operating expenses of \$194,093 primarily due to reduced allocations for indirect costs; a decrease in contingencies of \$589,994 primarily to fund a Bloomington Recreation and Park District capital improvement project; and a decrease in operating transfers out of \$698,421 primarily due to a reduction in capital improvement projects for 2013-14 in comparison to the prior year. Major changes in sources include a decrease in state, federal, or government aid of \$652,347 due to a decrease in grant revenue for 2013-14; an increase in other revenue of \$398,159 due to an increase in residual equity transfers in as a result of completed capital improvement projects; and a decrease in operating transfers in of \$204,333 due to Board discretionary funding received in the prior year.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$2.4 million fund 90 positions of which 19 are regular and 71 are limited-term positions, many of which are part-time and seasonal. The decrease of 13 positions is due to the elimination of 1 limited-term Public Service Employee (PSE) position in CSA 29 Lucerne Valley; 3 limited-term PSE Lifeguard positions and 2 limited-term PSE positions in CSA 56 Wrightwood; 1 limited-term Maintenance Worker 1 in CSA 70 M Wonder Valley; and 11 limited-term PSE positions and 1 Maintenance Worker I position due to a reclassification in Big Bear Valley Recreation and Park District. These decreases are offset by the increase of 2 limited-term PSE positions in CSA 56 Wrightwood; 1 limited-term PSE in CSA 70 M Wonder Valley; 2 Maintenance Worker II's in Big Bear Valley Recreation and Park District (1 due to the reclassification); and 1 limited-term PSE in Big Bear Alpine Zoo.



2013-14 POSITION SUMMARY

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
CSA 20 Joshua Tree	4	5	9	8	1	0	9
CSA 29 Lucerne Valley	3	1	4	4	0	0	4
CSA 42 Oro Grande	0	1	1	1	0	0	1
CSA 56 Wrightwood	0	3	3	1	0	2	3
CSA 63 Oak Glen-Yucaipa	0	3	3	3	0	0	3
CSA 70 Zone M Wonder Valley	1	0	1	0	0	1	1
CSA 70 Zone P-6 El Mirage	0	1	1	1	0	0	1
Big Bear Valley Recreation and Park District	7	43	50	37	11	2	50
Big Bear Alpine Zoo	2	14	16	15	0	1	16
Bloomington Recreation and Park District	2	0	2	2	0	0	2
Total	19	71	90	72	12	6	90

<p>CSA 29 Joshua Tree</p> <p><u>Classification</u></p> <p>1 BG CSA 20 Park Maint Worker I</p> <p>1 BG CSA 70 District Svcs Coordinator</p> <p>1 BG Joshua Tree PSE Attendant</p> <p>2 BG PSE Pre-School Aide</p> <p>1 BG PSE Teacher</p> <p>1 BG Recreation Assistant</p> <p>1 Recreation Coordinator</p> <p>1 BG Park Maint Worker 2</p> <hr/> <p>9 Total</p>	<p>CSA 29 Lucerne Valley</p> <p><u>Classification</u></p> <p>1 BG CSA 29 Park Maintenance Worker II</p> <p>1 BG CSA 29 Public Service Employee</p> <p>1 BG District Services Coordinator</p> <p>1 BG Park Maintenance Worker III</p> <hr/> <p>4 Total</p>	<p>CSA 42 Oro Grande</p> <p><u>Classification</u></p> <p>1 BG PSE Park Maintenance Worker</p> <hr/> <p>1 Total</p>
<p>CSA 56 Wrightwood</p> <p><u>Classification</u></p> <p>3 BG Public Service Employee</p> <hr/> <p>3 Total</p>	<p>CSA 63 Oak Glen - Yucaipa</p> <p><u>Classification</u></p> <p>3 BG Public Service Employee</p> <hr/> <p>3 Total</p>	<p>CSA 70 Zone M Wonder Valley</p> <p><u>Classification</u></p> <p>1 BG Public Service Employee</p> <hr/> <p>1 Total</p>
<p>CSA 70 Zone P-6 El Mirage</p> <p><u>Classification</u></p> <p>1 CSA 70 Facilities Attendant</p> <hr/> <p>1 Total</p>	<p>Big Bear Valley Recreation and Park District</p> <p><u>Classification</u></p> <p>41 BG BB P&R-PSE Park Service Empl</p> <p>1 BG Big Bear P&R Maint Superintendent</p> <p>1 BG Big Bear P&R Maint Worker I</p> <p>1 BG Big Bear P&R Rec Superintendent</p> <p>1 BG General Manager</p> <p>1 BG Office Assistant II</p> <p>2 BG Park Maintenance Worker 2</p> <p>1 BG PSE-Food Services Manager</p> <p>1 BG PSE-Guest Services Coordinator</p> <hr/> <p>50 Total</p>	<p>Big Bear Alpine Zoo</p> <p><u>Classification</u></p> <p>11 BG BB P&R-PSE Park Service Emp</p> <p>1 BG Big Bear Animal Keeper I</p> <p>1 BG Moon Ridge Zoo Curator</p> <p>1 BG PSE Zoo Instructor</p> <p>2 BG PSE Zoo Service Employee</p> <hr/> <p>16 Total</p>
<p>Bloomington Recreation and Park District</p> <p><u>Classification</u></p> <p>2 BG CSA 70 Park Maintenance Worker I</p> <hr/> <p>2 Total</p>		

SPECIAL DISTRICTS



Road Districts Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of road districts throughout the County offering various services from snowplowing to basic road maintenance to 40 County Service Areas (CSA) and Improvement Zones. Sources include property taxes, specialty taxes and service charges.

Budget at a Glance

Total Requirements	\$3,771,000
Total Sources	\$1,715,825
Fund Balance	\$2,055,175
Use of Fund Balance	\$466,799
Total Staff	1

CSA 18 Cedarpines was established by an act of the County of San Bernardino Board of Supervisors on July 17, 1967 to maintain 17.3 miles of paved and dirt roadways, one community center and one five-acre park. This road CSA receives property taxes revenue and a \$50 per parcel service charge on approximately 3,781 parcels. This road CSA does not utilize an Advisory Commission or Municipal Advisory Council (MAC). Community meetings are held as needed.

CSA 59 Deer Lodge Park was established by an act of the County of San Bernardino Board of Supervisors on December 19, 1966 to maintain 5 miles of paved roads. This road CSA receives property taxes revenue to fund road maintenance and snow removal services. On June 7, 2011 voters approved an annual special tax of \$220 per parcel per year with a 2.5% inflationary factor for road paving and road maintenance services. The 2013-14 per parcel special tax is \$231.14, currently there are 706 parcels billed for the special tax. This road CSA does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 68 Valley of the Moon was established by an act of the County of San Bernardino Board of Supervisors on December 1, 1969 to maintain 4 miles of paved roads. This road CSA receives property taxes revenue to fund road maintenance and snow removal services. This road CSA does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 69 Lake Arrowhead Road was established by an act of the County of San Bernardino Board of Supervisors on December 22, 1969 to maintain 4 miles of paved roads. This road CSA receives property taxes revenue and a \$100 service charge levied on each of 394 parcels of land for the maintenance of roads and snow removal services. This road CSA does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 G Wrightwood Road was established by an act of the County of San Bernardino Board of Supervisors on November 29, 1971 to maintain 7.3 miles of paved and unpaved roads. This road Improvement Zone receives property taxes revenue to fund road maintenance and snow removal services. On June 3, 2003, voters approved an annual special tax of \$375 per parcel. There are 464 parcels currently billed the special tax in this Improvement Zone. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 M Wonder Valley was established by an act of the County of San Bernardino Board of Supervisors on August 14, 1972 to provide road maintenance for 178.4 miles of road to the community of Wonder Valley. This road Improvement Zone is located 10 miles east of Twenty-Nine Palms and receives a \$15 service charge currently billed on 4,634 parcels of land to fund its maintenance service. This road Improvement Zone has a Board appointed Advisory Commission and utilizes the Wonder Valley Community Center for meetings.

Permanent Road Division (PRD) G-1 Wrightwood was established by an act of the County of San Bernardino Board of Supervisors on April 18, 2006 to provide financing for a road improvement project in CSA 70, Zone G (Wrightwood).

CSA 70 R-2 Twin Peaks was established by an act of the County of San Bernardino Board of Supervisors on November 4, 1974 to maintain 1.5 miles of paved roads. This road Improvement Zone receives property taxes revenue to fund road maintenance and snow removal services. On June 3, 2008 voters approved a special tax of \$225 per parcel, per year with a 2.5% inflationary factor increase each year thereafter.

There are currently 303 parcels which will be billed the 2013-14 special tax of \$254.58 to fund road improvements and increased operating expenses. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.



CSA 70 R-3 Erwin Lake was established by an act of the County of San Bernardino Board of Supervisors on November 4, 1974 to maintain 9 miles of paved roads. This road Improvement Zone receives property taxes revenue and a \$12 service charge currently billed on 1,114 parcels of land to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-4 Cedar Glen was established by an act of the County of San Bernardino Board of Supervisors on September 26, 1977 to maintain 964 feet of paved roads. This road Improvement Zone receives a \$100 service charge on 26 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-5 Sugarloaf was established by an act of the County of San Bernardino Board of Supervisors on March 5, 1980 to maintain 20.9 miles of paved and unpaved roads. On May 1, 2007 voters approved a special tax of \$60 per parcel, per year with a 2.5% inflationary factor. This road Improvement Zone receives a \$69.60 special tax for 2013-14 on 3,520 parcels to fund road maintenance and snow removal services. This road Improvement Zone has a board appointed MAC and utilizes the Sugarloaf Fire Station for meetings.

CSA 70 R-7 Lake Arrowhead was established by an act of the County of San Bernardino Board of Supervisors on December 15, 1980 to maintain 965 feet of paved roads. This road Improvement Zone receives a \$700 per parcel service charge on 9 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-8 Riverside Terrace located in the Chino area was established by an act of the County of San Bernardino Board of Supervisors on March 16, 1982 to maintain 1 mile of paved road. On June 5, 2007 voters approved an increase in the annual service charge from \$250 per parcel to \$350 per parcel with a 2.5% inflationary factor. The 2013-14 service charge of \$376.91 will be billed on 67 parcels to fund the road maintenance services. No 2.5% annual inflationary increase is required for 2013-14. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-9 Rim Forest was established by an act of the County of San Bernardino Board of Supervisors on May 9, 1983 to maintain 1 mile of paved road. This road Improvement Zone receives a \$60 per parcel, per year service charge on 149 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-12 Baldwin Lake was established by an act of the County of San Bernardino Board of Supervisors on July 9, 1984 to maintain 1.62 miles of unpaved road. On August 19, 2008 voters approved an increase in the service charge from \$50 per parcel, per year to \$288 per parcel, per year with an annual 2.5% inflation increase every year thereafter. There are currently 33 parcels which will be billed the \$325.84 service charge for 2013-14 to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-13 Lake Arrowhead North Shore was established by an act of the County of San Bernardino Board of Supervisors on July 9, 1984 to maintain 1.39 miles of paved roads. This road Improvement Zone receives a \$100 per parcel annual service charge on 88 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-15 Landers was established by an act of the County of San Bernardino Board of Supervisors on July 9, 1984 to maintain 162 miles of unpaved roads in the community of Landers. This road Improvement Zone receives a \$20 per parcel service charge on 3,497 parcels to fund road grading and road maintenance services. CSA 70 R-15 and CSA 70 M share the cost of 1 full-time Equipment Operator I position. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-16 Running Springs was established by an act of the County of San Bernardino Board of Supervisors on May 14, 1984 to maintain .94 miles of paved roads in the community of Running Springs. This road Improvement Zone receives a \$600 per parcel, per year special tax on 25 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.



CSA 70 R-19 Copper Mountain in the vicinity of 29 Palms was established by an act of the County of San Bernardino Board of Supervisors on May 19, 1986 to maintain 91.7 miles of unpaved road. This road Improvement Zone receives a \$20 per parcel, per year service charge on 2,051 parcels to fund road maintenance services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-20 Flamingo Heights was established by an act of the County of San Bernardino Board of Supervisors on April 7, 1986 to maintain 36.9 miles of unpaved roads. This road Improvement Zone receives a \$15 per parcel, per year service charge on 762 parcels to fund road maintenance services. This road Improvement Zone has a board appointed Advisory Commission and utilizes the Flamingo Heights Community Center for meetings.

CSA 70 R-21 Mountain View was established by an act of the County of San Bernardino Board of Supervisors on August 17, 1987 to maintain approximately 1,290 feet of paved roads. This road Improvement Zone receives a \$90 per parcel, per year service charge on 24 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-22 Twin Peaks was established by an act of the County of San Bernardino Board of Supervisors on August 21, 1989 to maintain 2 miles of paved road in the community of Twin Peaks. This road Improvement Zone receives a per parcel, per year service charge of \$100 on 187 parcels and a per parcel, per year special tax of \$100 on 10 annexed parcels which was approved by voters on July 16, 2002 to fund road maintenance and snow removal services. This road Improvement Zone utilizes an Advisory Commission. Community meetings are held as needed.

CSA 70 R-23 Mile High Park was established by an act of the County of San Bernardino Board of Supervisors on July 8, 1991 to maintain 1 mile of paved road. This road Improvement Zone receives an annual service charge of \$240 on each improved parcel of land and \$120 for each unimproved parcel. There are currently 58 improved parcels and 24 unimproved parcels billed to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-25 Lucerne Valley was established by an act of the County of San Bernardino Board of Supervisors on August 21, 1989 to maintain .56 mile of unpaved road in the community of Lucerne Valley. This road Improvement Zone receives a \$60 per parcel, per year service charge on 18 parcels to hold in reserve in case of emergency needs. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-26 Yucca Mesa was established by an act of the County of San Bernardino Board of Supervisors on August 21, 1989 to maintain 8.8 miles of roads. This road Improvement Zone receives a \$35 per parcel, per year service charge on 184 parcels to fund road maintenance and road grading services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-29 Yucca Mesa was established by an act of the County of San Bernardino Board of Supervisors on August 12, 1991 to maintain 7 miles of road. This road Improvement Zone receives a \$30 per parcel, per year service charge on 209 parcels to fund road maintenance and road grading services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-30 Verdemont was established by an act of the County of San Bernardino Board of Supervisors on July 1, 1991 to maintain 1 mile of unpaved road in the Devore/Glen Helen area. This road Improvement Zone receives a \$100 per parcel, per year service charge on 23 parcels to fund road maintenance and road grading services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-31 Lytle Creek was established by an act of the County of San Bernardino Board of Supervisors on August 12, 1991 to maintain 1.14 miles of paved road in the community of Lytle Creek. This road Improvement Zone receives a \$30 per parcel, per year service charge on 94 parcels to fund road maintenance services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.



CSA 70 R-33 Big Bear City was established by an act of the County of San Bernardino Board of Supervisors on August 22, 1995 to maintain .76 mile of paved road on Fairway Blvd. in the City of Big Bear. This road Improvement Zone receives a \$100 per parcel, per year service charge on 97 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-34 Big Bear was established by an act of the County of San Bernardino Board of Supervisors on January 11, 1994 to maintain approximately 1,026 feet of unpaved road on Alley Way in the community of Big Bear. This road Improvement Zone receives a \$100 per parcel, per year service charge on 26 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-35 Cedar Glen was established by an act of the County of San Bernardino Board of Supervisors on July 12, 1994 to maintain approximately 745 feet of paved road. This road Improvement Zone receives a \$150 per parcel, per year service charge on 17 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-36 Pan Springs was established by an act of the County of San Bernardino Board of Supervisors on July 12, 1994 to maintain .77 mile of paved road near Big Bear Airport. This road Improvement Zone receives a \$100 per parcel, per year service charge on 90 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-39 Highland Estates was established by the County of San Bernardino Board of Supervisors on January 03, 2001 to maintain 3.7 miles of paved roads. This road Improvement Zone receives a \$405 per parcel, per year service charge on 177 parcels of land to fund road maintenance services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-40 Upper No. Bay, Lake Arrowhead was approved by the County of San Bernardino Board of Supervisors on March 20, 2001 to maintain approximately 0.5 miles of the paved Upper North Bay access road for residents in the Blue Jay area of Lake Arrowhead. This road Improvement Zone receives a \$500 per parcel, per year special tax on 35 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-41 Quail Summit was approved by the County of San Bernardino Board of Supervisors on January 29, 2002 to maintain approximately 1.23 miles of paved road and 11 streetlights in the Quail Summit tract in Oak Hills. On March 26, 2002 voters approved an annual service charge of \$166 per parcel, per year with an annual inflationary increase of 1.5% every year thereafter. The service charge for 2013-14 is \$184.23 which will be billed on 33 parcels to fund road maintenance and streetlight costs. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-42 Windy Pass was approved by the County of San Bernardino Board of Supervisors on September 11, 2002 to maintain approximately 2.15 miles of paved roadway in the Barstow Heights area. On July 16, 2002 voters approved a special tax, of \$750 per parcel, per year, currently billed on 60 parcels, to fund road paving and maintenance services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-44 Saw Pit Canyon was established through voter approval on August 16, 2005. This road Improvement Zone was formed to provide road improvement and maintenance, including: several large culverts; headwall installations and maintenance; land slide restoration; snow removal; and road grading services. This Improvement Zone receives a \$1,000 per parcel, per year special tax on 11 parcels. This road Improvement Zone consists of 1.14 miles of road which includes Ascension Road, Ascension Court, and Alder Glen Road in the Sawpit Canyon area of Cedar Pines Park. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

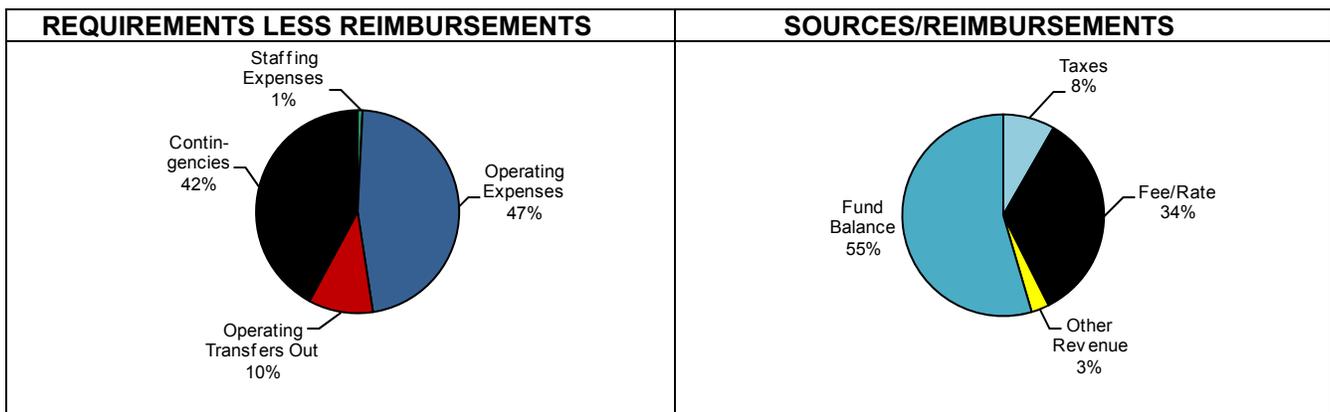
CSA 70 R-45 Erwin Lake was approved by the County of San Bernardino Board of Supervisors on August 18, 2009, to maintain approximately .72 miles of dirt road in the Erwin Lake area on the east end of Big Bear Valley. The service charge for 2013-14 is \$172.30 which will be billed on 58 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.



CSA 70 R-46 So. Fairway Drive was established through voter approval on August 10, 2010 to assess a \$325 per parcel per year special tax with a 2.5% inflationary factor each year thereafter. The 2013-14 special tax of \$341.46 on 17 parcels will fund road maintenance, snow removal, and road grading services. This road Improvement Zone will include South Fairway Drive in the unincorporated area of Lake Arrowhead. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 79 R-1 Green Valley Lake was established by an act of the County of San Bernardino Board of Supervisors on September 14, 1993 to maintain approximately .65 mile of paved road in "The Meadow" area of Green Valley Lake. On August 7, 2007, voters approved a \$325 per parcel, per year special tax with a 2.5% inflationary factor each year thereafter. The 2013-14 special tax of \$408.22 on 66 parcels will fund road maintenance, paving, and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

2013-14 RECOMMENDED BUDGET



ANALYSIS OF 2013-14 RECOMMENDED BUDGET

GROUP: Special Districts
 DEPARTMENT: Special Districts
 FUND: Road Districts - Consolidated

BUDGET UNIT: Various
 FUNCTION: Operating
 ACTIVITY: Road

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Estimate	2012-13 Modified Budget	2013-14 Recommended Budget	Change From 2012-13 Modified Budget
Requirements							
Staffing Expenses	176,587	62,090	78,794	92,328	114,331	29,394	(84,937)
Operating Expenses	1,488,206	1,589,095	1,454,628	957,962	1,474,953	1,765,234	290,281
Capital Expenditures	134,186	0	0	330,286	330,286	0	(330,286)
Contingencies	0	0	0	0	1,266,858	1,588,376	321,518
Total Exp Authority	1,798,979	1,651,185	1,533,422	1,380,576	3,186,428	3,383,004	196,576
Reimbursements	(55,547)	(10,000)	(4,089)	6,000	0	0	0
Total Appropriation	1,743,432	1,641,185	1,529,333	1,386,576	3,186,428	3,383,004	196,576
Operating Transfers Out	399,196	551,400	287,282	393,900	468,400	387,996	(80,404)
Total Requirements	2,142,628	2,192,585	1,816,615	1,780,476	3,654,828	3,771,000	116,172
Sources							
Taxes	1,445,037	322,429	303,969	312,829	308,889	312,829	3,940
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	4,485	0	151,965	3,612	3,768	3,612	(156)
Fee/Rate	15,078	1,225,364	1,314,472	1,345,663	1,315,780	1,291,254	(24,526)
Other Revenue	192,356	137,199	102,972	160,174	13,018	8,730	(4,288)
Total Revenue	1,656,956	1,684,992	1,873,378	1,822,278	1,641,455	1,616,425	(25,030)
Operating Transfers In	0	99,361	111,171	99,400	99,400	99,400	0
Total Sources	1,656,956	1,784,353	1,984,549	1,921,678	1,740,855	1,715,825	(25,030)
				Fund Balance	1,913,973	2,055,175	141,202
				Budgeted Staffing	2	1	(1)



DETAIL OF 2013-14 RECOMMENDED BUDGET

	2013-14			
	Requirements	Sources	Fund Balance	Staffing
<u>Special Revenue Funds</u>				
CSA 18 Cedarpines (Fund SFY)	432,708	262,493	170,215	0
CSA 59 Deer Lodge Park (Fund SKJ)	292,083	154,531	137,552	0
CSA 68 Valley of the Moon (Fund SKP)	83,068	41,920	41,148	0
CSA 69 Lake Arrowhead Road (Fund SKS)	134,280	63,352	70,928	0
CSA 70 G Wrightwood Road (Fund SLG)	372,989	159,672	213,317	0
CSA 70 M Wonder Valley (Fund SLP)	109,601	69,402	40,199	1
CSA 70 PRD G-1 Wrightwood (Fund SLK)	99,428	99,414	14	0
CSA 70 R-2 Twin Peaks (Fund SMA)	159,101	70,429	88,672	0
CSA 70 R-3 Erwin Lake (Fund SMD)	100,885	68,296	32,589	0
CSA 70 R-4 Cedar Glen (Fund SMG)	9,433	3,075	6,358	0
CSA 70 R-5 Sugarloaf (Fund SMP)	779,892	241,018	538,874	0
CSA 70 R-7 Lake Arrowhead (Fund SMS)	11,206	5,716	5,490	0
CSA 70 R-8 Riverside Terrace (Fund SMY)	198,783	25,775	173,008	0
CSA 70 R-9 Rim Forest (Fund SNG)	12,895	8,595	4,300	0
CSA 70 R-12 Baldwin Lake (Fund SOA)	28,250	9,869	18,381	0
CSA 70 R-13 Lake Arrowhead North Shore (Fund SOE)	29,769	8,711	21,058	0
CSA 70 R-15 Landers (Fund SOG)	167,104	68,988	98,116	0
CSA 70 R-16 Running Springs (Fund SOJ)	31,363	15,162	16,201	0
CSA 70 R-19 Copper Mountain (Fund SNA)	59,736	40,904	18,832	0
CSA 70 R-20 Flamingo Heights (Fund SNS)	21,413	11,745	9,668	0
CSA 70 R-21 Mountain View (Fund SNM)	5,438	2,834	2,604	0
CSA 70 R-22 Twin Peaks (Fund SOB)	29,557	19,714	9,843	0
CSA 70 R-23 Mile High Park (Fund RCA)	42,833	17,350	25,483	0
CSA 70 R-25 Lucerne Valley (Fund SOC)	2,673	1,424	1,249	0
CSA 70 R-26 Yucca Mesa (Fund SOD)	18,177	6,521	11,656	0
CSA 70 R-29 Yucca Mesa (Fund RCB)	12,376	6,553	5,823	0
CSA 70 R-30 Verdemont (Fund RCC)	4,807	2,711	2,096	0
CSA 70 R-31 Lytle Creek (Fund RCE)	6,717	3,023	3,694	0
CSA 70 R-33 Big Bear City (Fund RCN)	56,991	9,346	47,645	0
CSA 70 R-34 Big Bear (Fund RCM)	11,467	2,644	8,823	0
CSA 70 R-35 Cedar Glen (Fund RCQ)	6,131	2,361	3,770	0
CSA 70 R-36 Pan Springs (Fund RCR)	48,118	10,152	37,966	0
CSA 70 R-39 Highland Estates (Fund RCK)	75,382	65,982	9,400	0
CSA 70 R-40 Upper No. Bay, Lake Arrowhead (Fund RGW)	73,384	18,941	54,443	0
CSA 70 R-41 Quail Summit (Fund RGY)	23,818	8,691	15,127	0
CSA 70 R-42 Windy Pass (Fund RHL)	122,016	54,405	67,611	0
CSA 70 R-44 Saw Pit Canyon (Fund SYT)	11,618	11,503	115	0
CSA 70 R-45 Erwin Lake (Fund SMO)	26,128	10,722	15,406	0
CSA 70 R-46 South Fairway Drive (Fund SYX)	20,375	8,347	12,028	0
CSA 79 R-1 Green Valley Lake (Fund RCP)	39,007	23,534	15,473	0
Total Special Revenue Funds	3,771,000	1,715,825	2,055,175	1



CSA 18 Cedarpines – Requirements of \$432,708 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$262,493 are primarily from special taxes and service charges. Fund balance of \$170,215 primarily funds budgeted contingencies and planned use to support operations for required road repairs.

CSA 59 Deer Lodge Park – Requirements of \$292,083 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$154,531 are from special taxes and service charges. Fund balance of \$137,552 primarily funds budgeted contingencies and planned use to fund a road improvement project.

CSA 68 Valley of the Moon – Requirements of \$83,068 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$41,920 are from property taxes. Fund balance of \$41,148 funds operating expenses for required road repairs.

CSA 69 Lake Arrowhead Road – Requirements of \$134,280 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs and contingencies. Sources of \$63,352 are from property taxes. Fund balance of \$70,928 primarily funds budgeted contingencies.

CSA 70 G Wrightwood Road – Requirements of \$372,989 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, contingencies, and operating transfers out to the CSA 70 PRD G-1 loan payment fund. Sources of \$159,672 are from property taxes and service charges. Fund balance of \$213,317 funds budgeted contingencies.

CSA 70 M Wonder Valley – Requirements of \$109,601 primarily includes salaries and benefits for 1 extra help position, operating expenses for road maintenance, transfers for indirect costs and contingencies. Sources of \$69,402 are from service charges. Fund balance of \$40,199 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 Permanent Road Division (PRD) G-1 Wrightwood – Requirements of \$99,428 represents the debt payment of a project loan. Sources of \$99,414 are from an operating transfer in from CSA 70 Zone G operating fund. Fund balance of \$14 funds budgeted contingencies.

CSA 70 R-2 Twin Peaks – Requirements of \$159,101 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, contingencies, and operating transfers out for a road paving project. Sources of \$70,429 are from property taxes and service charges. Fund balance of \$88,672 funds budgeted contingencies.

CSA 70 R-3 Erwin Lake – Requirements of \$100,885 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, contingencies, and operating transfers out for a road paving project. Sources of \$68,296 are from property taxes and service charges. Fund balance of \$32,589 funds budgeted contingencies.

CSA 70 R-4 Cedar Glen – Requirements of \$9,433 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs and contingencies. Sources of \$3,075 are from service charges. Fund balance of \$6,358 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-5 Sugarloaf – Requirements of \$779,892 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, contingencies, and operating transfers out for a road paving project. Sources of \$241,018 are from special taxes. Fund balance of \$538,874 funds budgeted contingencies, operating expenses for required road repairs, and operating transfers out for a road paving project.

CSA 70 R-7 Lake Arrowhead – Requirements of \$11,206 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, and contingencies. Sources of \$5,716 are from service charges. Fund balance of \$5,490 funds budgeted contingencies.



CSA 70 R-8 Riverside Terrace – Requirements of \$198,783 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$25,775 are from service charges and other financing sources due to residual equity from completed capital improvement project. Fund balance of \$173,008 funds budgeted contingencies.

CSA 70 R-9 Rim Forest – Requirements of \$12,895 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, and contingencies. Sources of \$8,595 are from service charges. Fund balance of \$4,300 funds operating expenses for required road repairs.

CSA 70 R-12 Baldwin Lake – Requirements of \$28,250 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, and contingencies. Sources of \$9,869 are from service charges. Fund balance of \$18,381 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-13 Lake Arrowhead North Shore – Requirements of \$29,769 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, and contingencies. Sources of \$8,711 are from service charges. Fund balance of \$21,058 funds budgeted contingencies and expenses for required road repairs.

CSA 70 R-15 Landers – Requirements of \$167,104 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$68,988 are from service charges. Fund balance of \$98,116 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-16 Running Springs – Requirements of \$31,363 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, and contingencies. Sources of \$15,162 are from special taxes. Fund balance of \$16,201 funds budgeted contingencies and expenses for required road repairs and operations.

CSA 70 R-19 Copper Mountain – Requirements of \$59,736 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$40,904 are from service charges. Fund balance of \$18,832 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-20 Flamingo Heights – Requirements of \$21,413 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$11,745 are from service charges. Fund balance of \$9,668 funds operating expenses for required road repairs.

CSA 70 R-21 Mountain View – Requirements of \$5,438 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$2,834 are from service charges. Fund balance of \$2,604 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-22 Twin Peaks – Requirements of \$29,557 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$19,714 are from service charges. Fund balance of \$9,843 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-23 Mile High Park – Requirements of \$42,833 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$17,350 are from service charges. Fund balance of \$25,483 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-25 Lucerne Valley – Requirements of \$2,673 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$1,424 are from service charges. Fund balance of \$1,249 funds budgeted contingencies and operating expenses for required road repairs.



CSA 70 R-26 Yucca Mesa – Requirements of \$18,177 primarily includes expenses for road maintenance and grading services, transfers for indirect costs, and contingencies. Sources of \$6,521 are from service charges. Fund balance of \$11,656 funds budgeted contingencies.

CSA 70 R-29 Yucca Mesa – Requirements of \$12,376 primarily includes operating expenses for road maintenance and grading services, transfers for indirect costs, and contingencies. Sources of \$6,553 are from service charges. Fund balance of \$5,823 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-30 Verdemont – Requirements of \$4,807 primarily includes operating expenses for road maintenance and grading services, transfers for indirect costs, and contingencies. Sources of \$2,711 are from service charges. Fund balance of \$2,096 funds required road repairs and planned use to support operations.

CSA 70 R-31 Lytle Creek – Requirements of \$6,717 primarily includes operating expenses for road maintenance and grading services, and transfers for indirect costs. Sources of \$3,023 are from service charges. Fund balance of \$3,694 funds operating expenses for required road projects.

CSA 70 R-33 Big Bear City – Requirements of \$56,991 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$9,346 are from service charges. Fund balance of \$47,645 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-34 Big Bear – Requirements of \$11,467 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$2,644 are from service charges. Fund balance of \$8,823 funds budgeted contingencies and expenses for required road repairs and planned use to support operations.

CSA 70 R-35 Cedar Glen – Requirements of \$6,131 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$2,361 are from service charges. Fund balance of \$3,770 funds budgeted contingencies and planned use to support operations.

CSA 70 R-36 Pan Springs – Requirements of \$48,118 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$10,152 are from service charges. Fund balance of \$37,966 funds budgeted contingencies.

CSA 70 R-39 Highland Estates – Requirements of \$75,382 primarily includes operating expenses for road maintenance, debt service for a CSA Revolving Loan, transfers for indirect costs, and contingencies. Sources of \$65,982 are from service charges. Fund balance of \$9,400 funds planned use to support operations.

CSA 70 R-40 Upper No. Bay, Lake Arrowhead – Requirements of \$73,384 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$18,941 are from special taxes. Fund balance of \$54,443 funds budgeted contingencies.

CSA 70 R-41 Quail Summit – Requirements of \$23,818 primarily includes operating expenses for road maintenance and streetlighting, transfers for indirect costs, and contingencies. Sources of \$8,691 are from service charges. Fund balance of \$15,127 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-42 Windy Pass – Requirements of \$122,016 primarily includes operating expenses for road maintenance and paving services, transfers for indirect costs, and contingencies. Sources of \$54,405 are from special taxes. Fund balance of \$67,611 funds budgeted contingencies.

CSA 70 R-44 Saw Pit Canyon – Requirements of \$11,618 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$11,503 are from special taxes. Fund balance of \$115 funds budgeted contingencies.



CSA 70 R-45 Erwin Lake South – Requirements of \$26,128 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$10,722 are from service charges. Fund balance of \$15,406 funds budgeted contingencies.

CSA 70 R-46 So. Fairway Drive – Requirements of \$20,375 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$8,347 are from service charges. Fund balance of \$12,028 funds operating expenses for required road repairs.

CSA 79 R-1 Green Valley Lake – Requirements of \$39,007 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$23,534 are from special taxes. Fund balance of \$15,473 funds budgeted contingencies.

BUDGET CHANGES AND OPERATIONAL IMPACT

Major changes in requirements include a decrease in capital expenditures of \$330,286 due to a reduction in road paving projects compared to prior year and an increase of contingencies of \$321,518 as a result of operations due to no significant winter storm events resulting in reduced snowplowing and road repair expenditures. There are no significant changes in sources.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$29,394 fund 1 limited term position and are decreasing by \$84,937 primarily due to a reduction of 1 limited term Public Service Employee Equipment Operator position which was transferred to CSA 70 Countywide into a shared position and the reduction of hours for the 1 remaining limited term position.



Sanitation Districts Enterprise Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of sanitation collection systems and wastewater treatment facilities throughout the County Service Areas (CSA) and Improvement Zones. Sources include property taxes, service charges and user fees.

Budget at a Glance	
Total Requirements	\$9,825,815
Total Sources	\$6,701,592
Net Budget	(\$3,124,223)
Estimated Unrestricted Net Assets	\$3,124,223
Use of Unrestricted Net Assets	\$1,832,223
Total Staff	0

CSA 42 Oro Grande was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965 to provide sewer services to the community of Oro Grande. This sanitation CSA is located five miles northwest of Victorville, provides sewer services to 188 Equivalent Dwelling Units (EDU). The sanitation CSA does not utilize an Advisory Commission or Municipal Advisory Council (MAC). Community meetings are held as needed in the Oro Grande Community Building.

CSA 53B Fawnskin is located on the north shore of Big Bear Lake. The sanitation CSA was established by an act of the County of San Bernardino Board of Supervisors on January 2, 1968. The sewage collection system, which includes an innovative vacuum system, services 1,252 EDUs. Sewage treatment is provided by contract with Big Bear Area Regional Water Agency (BBARWA). This sanitation CSA has a Board appointed Advisory Commission and utilizes the Fawnskin Fire Station for meetings.

CSA 64, Spring Valley Lake was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1968. This sanitation CSA is located southeast of the City of Victorville, provides sewer services to 4,317 EDUs and maintains three lift stations. The sanitation CSA does not utilize an Advisory Commission or MAC. Community meetings are held with residents as needed in the Community Building (Great Room).

CSA 70 GH Glen Helen was established by an act of the County of San Bernardino Board of Supervisors on August 17, 2004 to provide park and recreation, sanitation, and streetlight services to the Glen Helen area. The sanitation Improvement Zone provides sanitation services to the San Bernardino Sheriff's Department Detention facility as well as a Master Planned community currently in development. The sanitation Improvement Zone currently provides sewer service to 533 EDUs.

CSA 70 S-3 Lytle Creek was established by an act of the County of San Bernardino Board of Supervisors on December 2, 1974 to provide sanitation services to residents in the Lytle Creek Community and the U.S. Forest Service. The sanitation Improvement Zone currently provides sewer service to 801 EDUs. The sanitation Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed in the Lytle Creek Community Building.

CSA 70 S-7 Lenwood was established by an act of the County of San Bernardino Board of Supervisors on December 19, 1977 to provide sewer services to the community of Lenwood. The sanitation Improvement Zone recently completed construction of a new sewer system to replace individual septic systems within Lenwood but is limited to specific property owners who approved assessments to pay the debt service. The City of Barstow performs routine maintenance of the system; this sanitation Improvement Zone is responsible for non-routine repairs. The sanitation Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

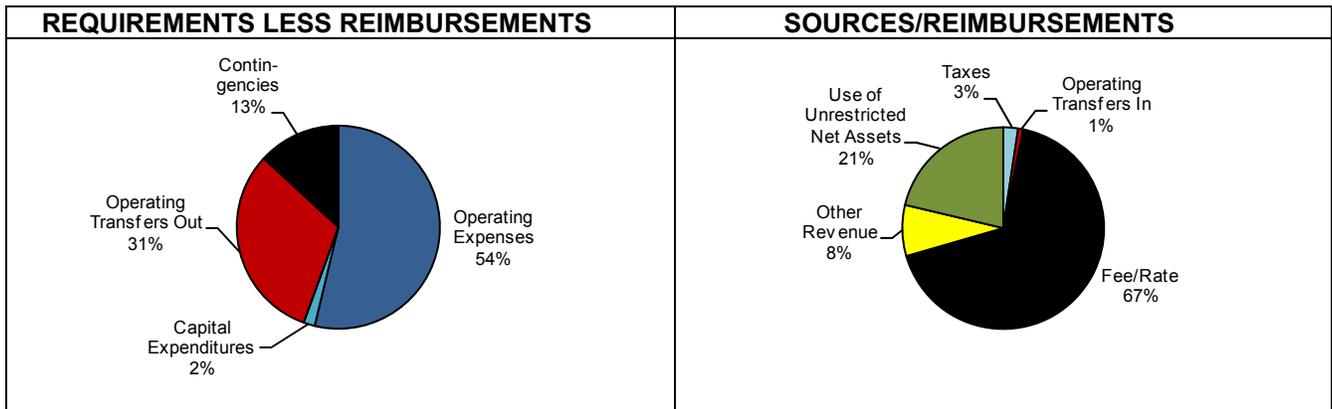
CSA 70 SP-2 High Country was established by an act of the County of San Bernardino Board of Supervisors on May 20, 1985 and is located 1.5 miles west of Hesperia. The sanitation Improvement Zone owns and operates a sewer collection system that provides service to 231 EDUs in the High Country Development tract of homes. Through an out-of-area service agreement with the City of Hesperia, the Improvement Zone also provides service to 286 EDUs within city boundaries. The sanitation Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed in the Rick Novack Community Center.



CSA 79 Green Valley Lake was established by an act of the County of San Bernardino Board of Supervisors on September 7, 1971 to maintain a sewer collection system and interceptor, with sewage treatment provided through a contract with Running Springs Water District. The sanitation CSA provides sewer service to 1,252 EDUs. This sanitation CSA has a Board appointed Advisory Commission and utilizes the Green Valley Lake Fire Station for meetings.

CSA 82 Searles Valley was established by an act of the County of San Bernardino Board of Supervisors on June 28, 1976. On June 6, 2000, the sanitation CSA combined and included Improvement Zones SV-3 (Trona) and SV-4 (Pioneer Town) through the Board of Supervisors Resolution No. 2000-132. The newly combined sanitation CSA 82 provides sewage collection service to 768 EDUs as well as streetlight services. The sanitation CSA has a Board appointed MAC and an Advisory Commission and utilizes the Trona Community Senior Center for meetings.

2013-14 RECOMMENDED BUDGET



ANALYSIS OF 2013-14 RECOMMENDED BUDGET

GROUP: Special Districts
 DEPARTMENT: Special Districts
 FUND: Sanitation Districts - Consolidated

BUDGET UNIT: Various
 FUNCTION: Operations
 ACTIVITY: Sanitation Districts

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Estimate	2012-13 Modified Budget	2013-14 Recommended Budget	Change From 2012-13 Modified Budget
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	7,930,717	12,314,121	4,995,122	4,924,321	5,822,594	5,282,131	(540,463)
Capital Expenditures	222,679	11,950	6,284	0	166,500	175,450	8,950
Contingencies	0	0	0	0	2,276,408	1,292,000	(984,408)
Total Exp Authority	8,153,396	12,326,071	5,001,406	4,924,321	8,265,502	6,749,581	(1,515,921)
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	8,153,396	12,326,071	5,001,406	4,924,321	8,265,502	6,749,581	(1,515,921)
Operating Transfers Out	2,254,452	405,669	1,098,453	2,276,704	2,538,132	3,076,234	538,102
Total Requirements	10,407,848	12,731,740	6,099,859	7,201,025	10,803,634	9,825,815	(977,819)
Sources							
Taxes	1,580,039	1,118,806	199,962	208,750	197,342	204,751	7,409
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	6,909	14,057	51,112	633	644	633	(11)
Fee/Rate	6,959,378	5,103,761	5,410,429	5,233,448	5,055,951	5,793,462	737,511
Other Revenue	2,100,512	5,079,861	397,602	702,152	631,832	633,092	1,260
Total Revenue	10,646,838	11,316,485	6,059,105	6,144,983	5,885,769	6,631,938	746,169
Operating Transfers In	0	4,954	98,769	0	737,600	69,654	(667,946)
Total Sources	10,646,838	11,321,439	6,157,874	6,144,983	6,623,369	6,701,592	78,223
Net Budget	238,990	(1,410,301)	58,015	(1,056,042)	(4,180,265)	(3,124,223)	1,056,042
Budgeted Staffing					0	0	0

DETAIL OF 2013-14 RECOMMENDED BUDGET

	2013-14			
	Requirements	Sources	Net Budget	Staffing
Enterprise Funds				
CSA 42 Oro Grande (Fund EAP)	335,964	224,275	(111,689)	0
CSA 53 B Fawnskin (Fund EBA)	1,240,850	959,387	(281,463)	0
CSA 64 Spring Valley Lake (Fund EBM)	3,121,553	2,243,784	(877,769)	0
CSA 70 GH Glen Helen (Fund ELH)	1,318,089	917,021	(401,068)	0
CSA 70 S-3 Lytle Creek (Fund ECP)	894,719	583,837	(310,882)	0
CSA 70 S-7 Lenwood (Fund ECR)	472,633	11,672	(460,961)	0
CSA 70 SP-2 High Country (Fund EFA)	408,299	298,573	(109,726)	0
CSA 79 Green Valley Lake (Fund EFP)	1,424,463	1,080,376	(344,087)	0
CSA 82 Searles Valley (Fund EFY)	609,245	382,667	(226,578)	0
Total Enterprise Funds	9,825,815	6,701,592	(3,124,223)	0

CSA 42 Oro Grande – Requirements of \$335,964 include operating expenses for sewer services including operations and maintenance costs, charges from Victor Valley Wastewater Reclamation Authority, and transfers for allocated indirect operational cost reimbursements; operating transfers out for a connection meter capital project; and contingencies. Sources of \$224,275 are primarily from user fees, connection fees, and service charges.

CSA 53B Fawnskin – Requirements of \$1.2 million include operating expenses for sewer services including operations and maintenance costs, charges from Big Bear Area Regulatory Wastewater Agency, and transfers for allocated indirect operational cost reimbursements; operating transfers out to the CSA’s replacement reserve for future capital projects and to fund various capital improvement projects including manhole sealing, pipeline repair, wetwell lids; and contingencies. Sources of \$959,387 are primarily from user fees, connection fees, and service charges.



CSA 64 Spring Valley Lake – Requirements of \$3.1 million include operating expenses for sewer services including operations and maintenance costs, charges from Victor Valley Wastewater Reclamation Authority, and transfers for allocated indirect operational cost reimbursements; operating transfers out to fund a manhole sealing capital project; and contingencies. Sources of \$2.2 million are primarily from taxes, user fees, connection fees, and service charges.

CSA 70 GH Glen Helen – Requirements of \$1.3 million include operating expenses for sewer services including operations and maintenance costs and transfers for allocated indirect operational cost reimbursements; operating transfers out to replacement reserves to fund capital improvement projects; and contingencies. Sources of \$917,021 are primarily from user fees, connection fees, service charges, and developer charges.

CSA 70 S-3 Lytle Creek – Requirements of \$894,719 include operating expenses for sewer services including operations and maintenance costs and transfers for allocated indirect operational cost reimbursements; equipment; operating transfers out to replacement reserves for future capital improvement projects and to fund a manhole sealing project and a Chemical Feed Degreaser System; and contingencies. Sources of \$583,837 are primarily from user fees, connection fees, and service charges.

CSA 70 S-7 Lenwood – Requirements of \$472,633 include operating expenses for sewer services including operations and maintenance costs and transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$11,672 are primarily from connection charges through an agreement with the City of Barstow.

CSA 70 SP-2 High Country – Requirements of \$408,299 include operating expenses for sewer services including operations and maintenance costs, professional services including an agreement with the City of Hesperia for waste processing, and transfers for allocated indirect operational cost reimbursements; operating transfers out to replacement reserves for depreciation and to fund future projects; and contingencies. Sources of \$298,573 are primarily from user fees, connection fees, and service charges.

CSA 79 Green Valley Lake – Requirements of \$1.4 million include operating expenses for sewer services including operations and maintenance costs, professional services including charges from Running Springs Water District, and transfers for allocated indirect operational cost reimbursements; operating transfers out for the Awanahoe lift station project and a manhole sealing project; and contingencies. Sources of \$1.1 million are primarily from user fees, connection fees, and service charges.

CSA 82 Searles Valley – Requirements of \$609,245 include operating expenses for sewer services including operations and maintenance costs and transfers for allocated indirect operational cost reimbursements; operating transfers out to fund maintenance in the CSA 82 park/rest stop and to the replacement reserves to fund a new pump station, sewer main lines, a manhole sealing project, and future improvement projects; and contingencies. Sources of \$382,667 are primarily from taxes, user fees, connection fees, and service charges.

BUDGET CHANGES AND OPERATIONAL IMPACT

Major changes in requirements include a decrease in operating expenses of \$540,463 primarily as a result of lower charges from Victor Valley Wastewater Reclamation Authority for waste treatment for CSA 64 Spring Valley Lake; a decrease in contingencies of \$984,408 and an increase in operating transfers out of \$538,102 as a result of transferring fund balance to replacement reserve accounts. Major changes in sources consist of an increase in fee/rate revenue of \$737,511 due to increases in user rates and a decrease of operating transfers in of \$667,946 due to a reduction in required reserve usage for operations and capital improvement projects.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with Sanitation Districts.



Streetlight Districts Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of streetlighting within eleven County Service Areas (CSA) and Improvement Zones throughout the County. Sources include property taxes or per parcel service charges.

Budget at a Glance	
Total Requirements	\$1,395,728
Total Sources	\$759,445
Fund Balance	\$636,283
Use of Fund Balance	\$36,066
Total Staff	0

CSA 30 Red Mountain was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1964 to provide funding for the maintenance and operation of 14 streetlights in the community of Red Mountain. This streetlight CSA is funded through property tax revenue. This streetlight CSA does not utilize an Advisory Commission or Municipal Advisory Council (MAC). Community meetings are held as needed.

CSA 53A Big Bear was established on September 19, 1966 by an act of the County of San Bernardino Board of Supervisors to provide streetlight services to the community of Fawnskin in the Big Bear area. This streetlight CSA receives property taxes to fund the operation and maintenance of 15 streetlights. The streetlight CSA has a Board appointed Advisory Commission and utilizes the Fawnskin Fire Station for meetings.

CSA 54 Crest Forest was established by an act of the County of San Bernardino Board of Supervisors on September 19, 1966 to provide streetlight services to the community of Crest Forest. This streetlight CSA receives property taxes to fund the operation and maintenance of 87 streetlights. This streetlight CSA does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 EV-1 Citrus Plaza was established by an act of the County of San Bernardino Board of Supervisors on April 23, 1996. Community Facilities District 2010-1 was formed in 2010 to provide an ongoing funding mechanism for the streetlight energy charges of 119 streetlights in the unincorporated area of the County known as the "Donut Hole". The Rate and Method of Apportionment sets a special tax for each parcel to pay for the streetlighting energy charges. There are currently 46 parcels billed for this special tax. This streetlight Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 GH Glen Helen was established by an act of the County of San Bernardino Board of Supervisors on August 24, 2004, to providing services for Tract 15900. Tract 15900 is an approved development of approximately 2,086 housing units in a development area known as "Lytle Creek North Development" project, which includes a provision for the installation of 480 streetlights in this area. On January 30, 2007, voters approved a service charge of \$41.71 per parcel, per year with an annual 2.5% inflationary increase to fund streetlight services. The service charge for 2013-14 is \$48.37 per parcel and is currently billed on 812 parcels. This streetlight Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 SL-2 Chino was established by an act of the County of San Bernardino Board of Supervisors and a \$122 per parcel, per year with a 1.5% inflationary increase was approved by voters on November 16, 2004. The fund balance exceeds the 25% reserve requirement therefore, no inflationary increase is required and the 2013-14 service charge is \$100 per parcel and will be billed on 26 parcels. This streetlight Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 SL-3 Mentone was established by an act of the County of San Bernardino Board of Supervisors and voters approved a service charge of \$40 per parcel, per year with a 1.5% annual inflationary increase on February 15, 2005. This streetlight Improvement Zone funds 12 streetlights in the community of Mentone. No inflationary increase is required for 2013-14 and 69 parcels will be billed \$42.46 for 2013-14. This streetlight Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.



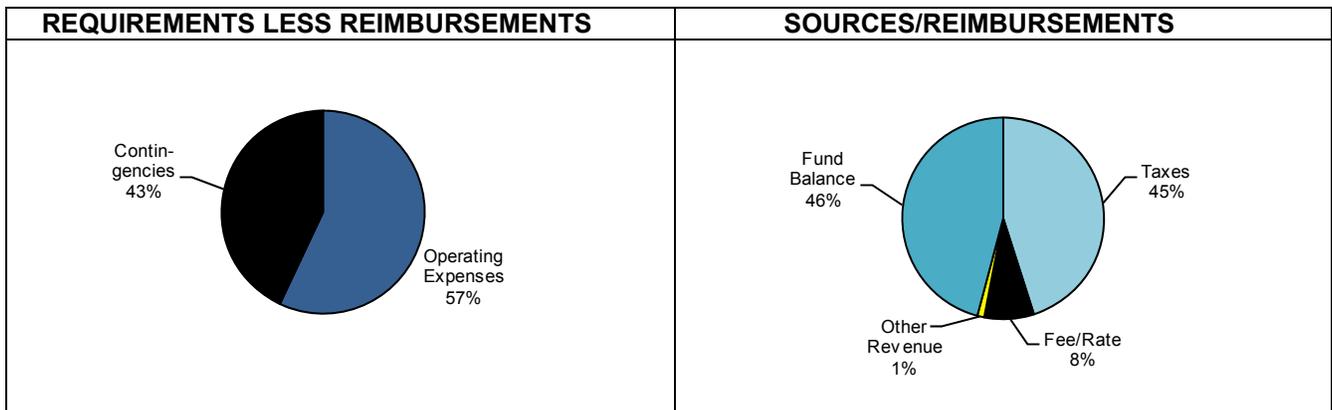
CSA 70 SL-4 Bloomington was established by an act of the County of San Bernardino Board of Supervisors and voters approved a \$247 per parcel, per year service charge with a 2.5% annual inflationary increase on August 22, 2006. This streetlight Improvement Zone funds 5 streetlights in the community of Bloomington. The fund balance exceeds the 25% reserve requirement therefore, no inflationary increase is required and the 2013-14 service charge is \$100 per parcel and will be billed on 31 parcels. This streetlight Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 SL-5 Muscoy was established by an act of the County of San Bernardino Board of Supervisors and voters approved a service charge of \$18 per parcel, per year with an annual 2.5% inflationary increase on June 5, 2007. No inflationary increase is required for 2013-14 and the 2013-14 service charge of \$18.45 will be billed on 2,160 parcels. This streetlight Improvement Zone funds 207 streetlights in the community of Muscoy. This streetlight Improvement Zone has a MAC. Community meetings are held as needed.

CSA 73 Arrowbear Lake was established by an act of the County of San Bernardino Board of Supervisors on December 28, 1970. This streetlight Improvement Zone receives property taxes to fund the operation and maintenance of 17 streetlights. This streetlight Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA SL-1 Countywide was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965. This streetlight CSA receives property taxes to fund the operation and maintenance of 3,993 streetlights in communities throughout the County. This streetlight CSA does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

2013-14 RECOMMENDED BUDGET



ANALYSIS OF 2013-14 RECOMMENDED BUDGET

GROUP: Special Districts
 DEPARTMENT: Special Districts
 FUND: Streetlight Districts - Consolidated

BUDGET UNIT: Various
 FUNCTION: Operating
 ACTIVITY: Streetlighting

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Estimate	2012-13 Modified Budget	2013-14 Recommended Budget	Change From 2012-13 Modified Budget
Requirements							
Staffing Expenses	31,670	4,364	0	0	0	0	0
Operating Expenses	804,748	2,565,860	802,750	753,665	907,495	795,511	(111,984)
Capital Expenditures	0	0	0	0	0	0	0
Contingencies	0	0	0	0	486,894	600,217	113,323
Total Exp Authority	836,418	2,570,224	802,750	753,665	1,394,389	1,395,728	1,339
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	836,418	2,570,224	802,750	753,665	1,394,389	1,395,728	1,339
Operating Transfers Out	0	0	14,979	0	0	0	0
Total Requirements	836,418	2,570,224	817,729	753,665	1,394,389	1,395,728	1,339
Sources							
Taxes	916,897	797,741	654,266	625,286	654,053	625,286	(28,767)
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	10,351	30,693	8,141	8,364	8,141	(223)
Fee/Rate	0	92,964	106,881	121,918	109,796	110,423	627
Other Revenue	30,026	14,941	6,302	41,451	29,689	15,595	(14,094)
Total Revenue	946,923	915,997	798,142	796,796	801,902	759,445	(42,457)
Operating Transfers In	0	8,980	14,979	665	0	0	0
Total Sources	946,923	924,977	813,121	797,461	801,902	759,445	(42,457)
				Fund Balance	592,487	636,283	43,796
				Budgeted Staffing	0	0	0

DETAIL OF 2013-14 RECOMMENDED BUDGET

	2013-14			
	Requirements	Sources	Fund Balance	Staffing
Special Revenue Funds				
CSA 30 Red Mountain (Fund SGJ)	3,937	3,810	127	0
CSA 53A Big Bear (Fund SJP)	29,793	9,071	20,722	0
CSA 54 Crest Forest (Fund SJV)	62,321	34,497	27,824	0
CSA 70 EV-1 Citrus Plaza (Fund SQW)	89,325	42,368	46,957	0
CSA 70 GH Glen Helen (Fund RWX)	74,865	35,450	39,415	0
CSA 70 SL-2 Chino (Fund SQX)	7,642	3,127	4,515	0
CSA 70 SL-3 Mentone (Fund SQZ)	6,313	2,937	3,376	0
CSA 70 SL-4 Bloomington (Fund SMC)	34,307	4,203	30,104	0
CSA 70 SL-5 Muscoy (Fund SMJ)	77,439	40,943	36,496	0
CSA 73 Arrowbear Lake (Fund SOP)	3,857	3,857	0	0
CSA SL-1 Countywide (Fund SQV)	1,005,929	579,182	426,747	0
Total Special Revenue Funds	1,395,728	759,445	636,283	0

CSA 30 Red Mountain – Requirements are \$3,937 include Edison energy costs for streetlights and transfers for allocated indirect operational cost reimbursements. Sources of \$3,810 are primarily from property taxes. Fund balance of \$127 funds minor planned use to support operations for streetlighting charges.

CSA 53A Big Bear – Requirements are \$29,793 include Edison energy costs for streetlights and transfers for allocated indirect operational cost reimbursements. Sources of \$9,071 are primarily from property taxes. Fund balance of \$20,722 funds budgeted contingencies and minor planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.



CSA 54 Crest Forest - Requirements are \$62,321 include Edison energy costs for streetlights and transfers for allocated indirect operational cost reimbursements. Sources of \$34,497 are primarily from per parcel service charges. Fund balance of \$27,824 funds budgeted contingencies and minor planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 EV-1 Citrus Plaza – Requirements of \$89,325 include Edison energy costs for streetlights and transfers for allocated indirect operational cost reimbursements. Sources of \$42,368 are from property taxes and per parcel service charges. Fund balance of \$46,957 funds budgeted contingencies.

CSA 70 GH Glen Helen - Requirements of \$74,865 primarily include Edison energy costs for streetlights and transfers for allocated indirect operational cost reimbursements. Sources of \$35,450 are primarily from property taxes and per parcel service charges. Fund balance of \$39,415 funds budgeted contingencies and planned use to support operations.

CSA 70 SL-2 Chino - Requirements of \$7,642 include Edison energy costs for streetlights and transfers for allocated indirect operational cost reimbursements. Sources of \$3,127 are primarily from property taxes and per parcel service charges. Fund balance of \$4,515 funds budgeted contingencies and planned use to support operations.

CSA 70 SL-3 Mentone - Requirements of \$6,313 primarily include Edison energy costs for streetlights and transfers for allocated indirect operational cost reimbursements. Sources of \$2,937 are primarily from property taxes and per parcel service charges. Fund balance of \$3,376 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 SL-4 Bloomington - Requirements of \$34,307 primarily include Edison energy costs for streetlights and transfers for allocated indirect operational cost reimbursements. Sources of \$4,203 are primarily from property taxes and per parcel service charges. Fund balance of \$30,104 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 SL-5 Muscoy - Requirements of \$77,439 primarily include Edison energy costs for streetlights and transfers for allocated indirect operational cost reimbursements. Sources of \$40,943 are primarily from property taxes and per parcel service charges. Fund balance of \$36,496 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 73 Arrowbear Lake - Requirements of \$3,857 primarily include Edison energy costs for streetlights and transfers for allocated indirect operational cost reimbursements. Sources of \$3,857 are primarily from property taxes.

CSA SL-1 Countywide - Requirements of \$1.0 million primarily include Edison energy costs for streetlights and transfers for allocated indirect operational cost reimbursements. Sources of \$579,182 are primarily from property taxes. Fund balance of \$426,747 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

BUDGET CHANGES AND OPERATIONAL IMPACT

Major changes in requirements include a decrease in operating expenses of \$111,984 due to lower than anticipated Edison energy costs and a decrease in allocation transfers for indirect costs to CSA 70 Countywide; and an increase in contingencies of \$113,323 as a result of prior year operations due to the lower than expected energy costs and lower indirect costs. Sources include a total decrease \$42,457 primarily due to reduced contributions from developers in CSA 70 GH Glen Helen.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with Streetlight Districts.



Water Districts Enterprise Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of water distribution systems throughout unincorporated areas of the County Service Areas (CSA) and Improvement Zones. Sources include property taxes, service charges and user fees.

Budget at a Glance

Total Requirements	\$10,957,363
Total Sources	\$7,380,918
Net Budget	(\$3,576,445)
Estimated Unrestricted Net Assets	\$3,576,445
Use of Unrestricted Net Assets	\$2,281,445
Total Staff	0

CSA 42 Oro Grande was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965 and is located 5 miles northwest of Victorville. The water CSA provides financing for the operation and maintenance of water connections for 137 customers. The water CSA does not utilize an Advisory Commission or Municipal Advisory Council (MAC). Community meetings are held as needed in the Oro Grande Community Building.

CSA 64 Spring Valley Lake was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1968 to provide water services in the community of Spring Valley Lake. The water CSA provides financing for the operation and maintenance of water connections for 3,825 customers. The water CSA also maintains five wells, one booster station and three water tanks. The water CSA does not utilize an Advisory Commission or MAC. Community meetings are held as needed in the Community Building (Great Room).

CSA 70 CG Cedar Glen was established by an act of the County of San Bernardino Board of Supervisors on July 12, 2005 to provide water service to the community of Cedar Glen. This water Improvement Zone serves approximately 331 customers. The water Improvement Zone has undertaken a multi-phase capital improvement project to upgrade system infrastructure. The water Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 F Morongo Valley was established by an act of the County of San Bernardino Board of Supervisors on September 20, 1971 to provide water service to the community of Morongo Valley. This water Improvement Zone maintains three wells, one booster station and a reservoir that stores 260,000 gallons of water for service to 84 customers. The water Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed in the Covington Park Community Room.

CSA 70 J Oak Hills was established by an act of the County of San Bernardino Board of Supervisors on December 28, 1971 and is located 16 miles southwest of Victorville. The water Improvement Zone provides service to 3,180 customers. This water Improvement Zone also maintains four wells, five booster stations, nine water storage reservoirs and approximately 130 miles of water pipelines ranging from 6 inches to 16 inches in diameter. The water Improvement Zone has a Board appointed Advisory Commission and utilizes the Oak Hills Community Building for meetings.

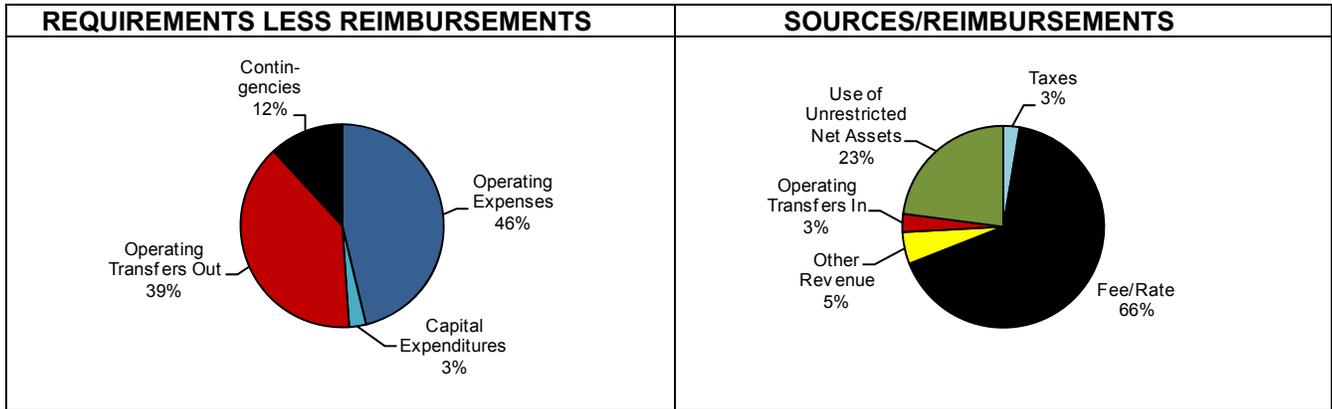
CSA 70 W-1 Goat Mountain was established by an act of the County of San Bernardino Board of Supervisors on November 5, 1973 and is located 10 miles north of Yucca Valley in the Landers area. The water Improvement Zone provides financing for the operation and maintenance of water connections for 646 customers. This water Improvement Zone also maintains three wells, two booster stations and 420,000 gallons of reservoir storage. The water Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed in the Belfield Hall.

CSA 70 W-3 Hacienda was established by an act of the County of San Bernardino Board of Supervisors on December 6, 1976 and is located 10 miles north of Yucca Valley. The water Improvement Zone provides financing for the operation and maintenance of water connections for 167 customers. This water Improvement Zone also maintains two wells, four booster stations and 110,000 gallons of reservoir storage. The water Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed in the Covington Park Community Room.



CSA 70 W-4 Pioneertown was established by an act of the County of San Bernardino Board of Supervisors on January 14, 1980 and is located five miles northwest of Yucca Valley. The water Improvement Zone provides financing for the operation and maintenance of 120 water connections. This water Improvement Zone also maintains six wells and 310,000 gallons of reservoir storage. The water Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed in the Pioneer Mission Church.

2013-14 RECOMMENDED BUDGET



ANALYSIS OF 2013-14 RECOMMENDED BUDGET

GROUP: Special Districts
 DEPARTMENT: Special Districts
 FUND: Water Districts - Consolidated

BUDGET UNIT: Various
 FUNCTION: Operating
 ACTIVITY: Water

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Estimate	2012-13 Modified Budget	2013-14 Recommended Budget	Change From 2012-13 Modified Budget
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	5,758,051	6,230,731	6,067,743	5,920,955	6,554,528	5,064,758	(1,489,770)
Capital Expenditures	78,167	1,086,119	124,312	79,300	393,500	295,000	(98,500)
Contingencies	0	0	0	0	2,391,688	1,295,000	(1,096,688)
Total Exp Authority	5,836,218	7,316,850	6,192,055	6,000,255	9,339,716	6,654,758	(2,684,958)
Reimbursements	0	(8,360)	7,513	0	0	0	0
Total Appropriation	5,836,218	7,308,490	6,199,568	6,000,255	9,339,716	6,654,758	(2,684,958)
Operating Transfers Out	1,117,218	2,152,781	736,773	1,395,664	3,111,930	4,302,605	1,190,675
Total Requirements	6,953,436	9,461,271	6,936,341	7,395,919	12,451,646	10,957,363	(1,494,283)
Sources							
Taxes	485,121	312,471	225,927	262,079	273,555	262,079	(11,476)
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	2,500	4,799	225,219	4,682	616,875	4,682	(612,193)
Fee/Rate	4,719,918	5,639,455	5,905,130	6,556,167	6,565,674	6,603,955	38,281
Other Revenue	1,638,149	287,112	622,472	252,761	449,302	221,601	(227,701)
Total Revenue	6,845,688	6,243,837	6,978,748	7,075,689	7,905,406	7,092,317	(813,089)
Operating Transfers In	0	3,783,444	554,639	258,435	908,000	288,601	(619,399)
Total Sources	6,845,688	10,027,281	7,533,387	7,334,124	8,813,406	7,380,918	(1,432,488)
Net Budget	(107,748)	566,010	597,046	(61,795)	(3,638,240)	(3,576,445)	61,795
Budgeted Staffing					0	0	0



DETAIL OF 2013-14 RECOMMENDED BUDGET

	2013-14			
	Requirements	Sources	Net Budget	Staffing
Enterprise Funds				
CSA 42 Oro Grande (Fund EAS)	428,335	168,056	(260,279)	0
CSA 64 Spring Valley Lake (Fund ECB)	3,911,906	2,570,276	(1,341,630)	0
CSA 70 CG Cedar Glen (Fund ELL)	848,011	510,379	(337,632)	0
CSA 70 F Morongo Valley (Fund EBY)	173,495	172,611	(884)	0
CSA 70 J Oak Hills (Fund ECA)	4,592,015	3,285,314	(1,306,701)	0
CSA 70 W-1 Goat Mountain (Fund ECS)	595,594	384,717	(210,877)	0
CSA 70 W-3 Hacienda (Fund ECY)	274,073	178,289	(95,784)	0
CSA 70 W-4 Pioneertown (Fund EDD)	133,934	111,276	(22,658)	0
Total Enterprise Funds	10,957,363	7,380,918	(3,576,445)	0

CSA 42 Oro Grande – Requirements of \$428,335 include operating expenses for water connection services including operations and maintenance costs and transfers for allocated indirect operational cost reimbursements; operating transfers out including transfers for depreciation and capital improvements; and contingencies. Sources of \$168,056 are primarily from user fees, connection fees, and service charges.

CSA 64 Spring Valley Lake – Requirements of \$3.9 million primarily includes operating expenses for water connection services including operations and maintenance costs and transfers for allocated indirect operational cost reimbursements; operating transfers out to fund various capital improvement projects including Service Line Replacement, depreciation for future replacement projects, a Well Rehab project, a Manifold Well project, Hesperia Interconnection, a Meter Replacement project and Chlorinator project; and contingencies. Sources of \$2.6 million are primarily from property taxes, user fees, connection fees, service charges, and operating transfers in from the replacement reserve fund for capital improvement projects.

CSA 70 CG Cedar Glen – Requirements of \$848,011 include operating expenses for water connection services including operations and maintenance costs, and transfers for allocated indirect operational cost reimbursements; operating transfers out to fund a Uranium Cleanup Project and a meter replacement project; and contingencies. Sources of \$510,379 are primarily from user fees, connection fees, and service charges.

CSA 70 F Morongo Valley – Requirements of \$173,495 include operating expenses for water connection services, including operations and maintenance costs, transfers for allocated indirect operational cost reimbursements, other charges for loan payments consisting of a CSA Revolving Loan and a County loan payment; and contingencies. Sources of \$172,611 are primarily from user fees, connection fees, and service charges.

CSA 70 J Oak Hills – Requirements of \$4.6 million primarily includes operating expenses for water connection services including operations and maintenance costs, transfers for allocated indirect operational cost reimbursements;, and other charges for debt service; operating transfers out to fund a Radio Read Meters project, Booster upgrade project, a Roof Repair project for Well 1 and Booster 3, Well House projects, and a Chlorinator upgrade project; and contingencies. Sources of \$3.3 million are primarily from user fees, connection fees, service charges, taxes, and operating transfers in from the replacement reserve fund to assist in the costs of the above mentioned capital improvement projects.

CSA 70 W-1 Goat Mountain – Requirements of \$595,594 primarily includes operating expenses for water connection services including operations and maintenance costs, transfers for allocated indirect operational cost reimbursements;, operating transfers out to provide funding for the Rehab Pressure Reducing Valve (PRV) Stations project, the Reservoir A Rehab project, the Meter Replacement project, the Service Line Replacement project, and Chlorinator project; and contingencies. Sources of \$384,717 are primarily from user fees, connection fees, service charges, taxes, and operating transfers in from the replacement reserve fund to assist in the costs of the above mentioned capital improvement projects.



CSA 70 W-3 Hacienda – Requirements of \$274,073 include operating expenses for water connection services including operations and maintenance costs and transfers for allocated indirect operational cost reimbursements; operating transfers out to provide funding for a Meter Replacement project, Water Mainline Valve Insertion project, a Uranium Cleanup project, and Chlorinator project; and contingencies. Sources of \$178,289 are primarily from user fees, connection fees, service charges, and operating transfers in from the replacement reserve fund to assist in the costs of the above mentioned capital improvement projects.

CSA 70 W-4 Pioneertown – Requirements of \$133,934 primarily includes operating expenses for water connection services including operations and maintenance costs and transfers for allocated indirect operational cost reimbursements; operating transfers out to provide funding for a Meter Replacement project, Offsite Pipeline project, Water Manifolds at Wells 4 & 5; and contingencies. Sources of \$111,276 are primarily from user fees, connection fees, service charges, and operating transfers in from the replacement reserve fund to assist in the costs of the above mentioned capital improvement projects.

BUDGET CHANGES AND OPERATIONAL IMPACT

Major changes in requirements include a decrease in operating expenses of \$1.5 million primarily due to a decrease in services and supplies as a result of fewer tank inspections and pump repairs, a decrease in debt service and water mitigation purchases, a decrease in indirect costs, and a decrease in vehicle and equipment purchases compared to 2012-13; a decrease in contingencies of \$1.1 million and an increase in operating transfers out of \$1.2 million due to the transferring of fund balance to replacement reserve accounts for future capital improvement projects. Major changes in sources include a decrease of \$612,193 in grant revenue, a decrease in other revenue of \$227,701 due to decrease in connection fees expected for CSA 42 Oro Grande and CSA 64 Spring Valley Lake, and a decrease in operating transfers in of \$619,399 from replacement reserves for capital improvement projects as compared to prior year.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with Water Districts.

