

**County Department of Special  
Districts Response to Application  
submitted by Bighorn and  
Questions of LAFCO Staff:**

- a. Email Response on Rate Study  
Question and Capital Improvement  
Program**

**Attachment 4a**

## Rollings-McDonald, Kathleen

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**Subject:** FW: W-1  
**Attachments:** SKM\_C654e14102010360.pdf; SKM\_C654e14102012170.pdf;  
SKM\_C654e14102012171.pdf

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**From:** Rigney, Jeff  
**Sent:** Thursday, November 13, 2014 1:44 PM  
**To:** Rollings-McDonald, Kathleen  
**Subject:** FW: W-1

Kathy,

My apologies, I had thought this was sent to you and the same time I received it. Please let me know if you have any questions or require further information.

Jeffrey O. Rigney  
Director  
Special Districts Department  
San Bernardino County  
909-387-5967

1. Please see the attached CIP listing from the Board Approved FY 2014/15 budget (1<sup>st</sup> attachment). Also, see link below that is posted on the County website:

<http://www.sbcounty.gov/Uploads/CAO/Budget/2014-2015-0/County/Recommended/2014-2015-0-CountyRecommended.pdf>

The Department policy, which has been approved by the CEO, is for every CSA and Zone to contribute 40% of operating costs to a Replacement Reserve fund for future Capital Improvement Projects. Each year the needs of each system is evaluated and prioritized as part of the planning process. Next, is to ensure that funding of available in the Replacement Reserve fund. If funding is available, then projects are budgeted, otherwise, they are deferred until a time when the funding is available.

2. Rates are determined by an estimate of annual operating costs in comparison to annual revenues. Operating costs consist of utility charges, testing, and maintenance costs. The largest cost for operations is for the allocation of pooled personnel, supplies, administration, and vehicle/equipment costs. In fiscal year 2013, these allocated costs for CSA 70 W-1 were \$316,594. At the time that the FY 2014 rates were calculated, this amount was used with an estimate of a 3% increase. However, due to the reorganization of Special Districts Water and Sanitation Division and setting up Regions for personnel to report to and be responsible for, a reduction in personnel, and the offset of revenues from outside contract work, the amount of the indirect costs allocation was decreased overall by approximately \$800,000. As a result, CSA 70 W-1 experienced a decrease in costs.

In addition to covering operating costs, it is the Department's policy, beginning in fiscal year 2013/14, is that all CSAs and Zones should keep a 25% operating contingency and contribute 40% of operating costs to Replacement Reserves for future replacement of infrastructure.

Lastly, beginning in fiscal year 2013/14, and approved by the CEO, the Department implemented a policy that 50% of revenue for water districts would be from meter charges and 50% from usage charges. This would provide a more consistent revenue stream regardless of usage changes year-to-year. On the initial calculation for fiscal year 2013/14, all of these factors indicated about a 53% overall increase in the average user monthly billing. (see 2<sup>nd</sup> attachment) It was decided to phase this increase in at 20% for the first year and an estimated 20% the second year. However, with the decrease in the indirect costs spread as mentioned above, the 20% for the first year covered all of the requirements for fiscal year 2014/15 (see 3<sup>rd</sup> attachment)

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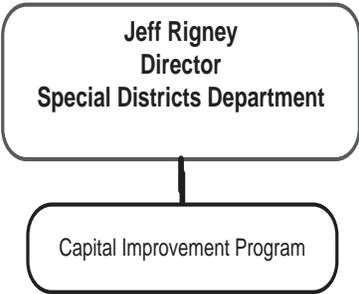
# Special Districts Department CAPITAL IMPROVEMENT PROGRAM Jeff Rigney

## MISSION STATEMENT

*The Capital Improvement Program receives and evaluates capital expenditure requests, recommends priorities for the acquisition or improvement of land, facilities and infrastructure, oversees and monitors major capital projects, and guides growth and change of County facilities and infrastructure by anticipating future needs.*



## ORGANIZATIONAL CHART



## SUMMARY OF BUDGET UNITS

Funding for capital projects is included in Capital Improvement Program funds for Special Districts General, Parks, Roads, Sanitation, and Water County Service Areas and Zones.



## DESCRIPTION OF MAJOR SERVICES

The Capital Improvement Program (CIP) is an internal planning tool administered by the Special Districts Department (Department) to provide the Board of Supervisors (Board) with information to assist in the decision-making process for the allocation of limited resources to capital projects. The CIP provides for the acquisition, construction, reconstruction, fixtures and equipment, renovation, rehabilitation or replacement of facilities, equipment, and infrastructure with a life expectancy of at least five years and capital costs of \$5,000 or more. The program:

- Recommends priorities for capital projects based on capital improvement criteria for the Department's general, parks, roads, sanitation, and water facilities and infrastructure;
- Prepares the annual CIP budget, monitors and directs implementation of approved projects through the department;
- Provides direct oversight for major capital projects;
- Performs long-range planning to:
  - Link department capital and operational budget plans to Countywide strategic plans
  - Conduct physical condition assessments through periodic surveys of facilities to identify major, large-scale projects to repair and rehabilitate department assets
  - Identify opportunities for energy efficiencies, life-cycle increases, and maintenance operating cost reductions
  - Identify future infrastructure needs of the department
  - Develop formal estimates of costs and seek adequate project funding

## BUDGET HISTORY

The CIP is funded by a number of sources, including the County general fund, and County Service Area (CSA) and Improvement Zone operating and reserve funding, and various other funding sources including grants:

- Discretionary General Funding: Funded from County General Fund discretionary dollars provided to CIP for department projects.
- Other Funding: Underlying funding source is from CSA and Improvement Zone funding, or is from a dedicated source for a specified purpose (such as grants).

The Department's CIP includes construction, rehabilitation, and repair projects for numerous facilities, structures, and infrastructure. CIP funds are budgeted in various capital budget units and expended in various capital asset object codes: 4005-Land, 4010-Improvements to Land, 4030-Structures and Improvements to Structures, 2445-Professional Services, and 5030-Operating Transfers Out.

## ANALYSIS OF 2014-15 RECOMMENDED BUDGET

Each year, Department Regional Managers are requested to submit possible capital improvement projects for the individual CSAs and Improvement Zones, including Big Bear Recreation and Park District and Bloomington Recreation and Park District. The Engineering Division prepares feasibility studies, scopes of work, and estimates for these projects. The Engineering Division also works closely with the Administrative/Budget Division to evaluate available funding for the projects. A total of 76 projects for a total of \$20.1 million are being requested by the Department within this budget for 2014-15.



## 2014-15 RECOMMENDED BUDGET

The following are funded in the 2014-15 Recommended Budget of \$20.1 million:

- General Districts \$4.4 million**
  - Snowdrop Road - \$4.0 million for design and construction of a new road in the Rancho Cucamonga area funded by a voter approved special assessment that was initiated in 2013-14.
  - CSA 40 Elephant Mountain – \$150,140 for service road paving.
  - CSA 70 D-1 Lake Arrowhead Dam - \$180,000 for construction of a detention basin for flood control that was initiated in 2013-14.
  - CSA 70 D-1 Lake Arrowhead Dam - \$66,000 for road repair.
  - CSA 70 TV-4 Wonder Valley - \$101,003 for replacing and updating television translator.
  
- Park Districts \$273,878**
  - CSA 20 Joshua Tree Park - \$200,000 for Desert View Conservatory to design and construct an interpretive trail system that was initiated in 2013-14.
  - CSA 20 Joshua Tree Park - \$50,000 for pavement resurfacing project.
  - CSA 20 Joshua Tree Park - \$10,135 from roof enclosure project to transfer remaining funds to operating fund SGD-200 due to completion of project.
  - CSA 56 Wrightwood Park - \$13,743 for Skatepark improvement fund to transfer remaining funds to operating fund due to completion of project.
  
- Big Bear Valley Recreation and Park District \$5.9 million**
  - Big Bear Alpine Zoo - \$5.8 million for design and construction of a new zoo site for relocation was initiated in 2013-14.
  - Big Bear Alpine Zoo – \$83,600 from relocation project fund for lease payment for existing location.
  - Erwin Park - \$21,685 for Erwin Park clubhouse renovation was initiated in 2013-14.
  
- Bloomington Recreation and Park District \$598,587**
  - Kessler Park - \$306,372 for Kessler Park improvements including ball field lighting, tot lot, and equestrian facilities that was initiated in 2013-14.
  - Kessler Park - \$290,000 for Kessler Park improvement fund to transfer remaining funds to operating fund SSD-625 after reimbursement from grant.
  - Kessler Park - \$425 for Kessler Park improvement fund to transfer remaining funds to operating fund SSD-625 due to completion of project.
  - Ayala Park - \$1,790 for Ayala Park to transfer out remaining funds to operating fund SSD-625 due to completion of project.
  
- Road Districts \$1.3 million**
  - Paving Projects – \$768,529 for road paving projects in CSA 59 Deer Lodge Park (\$190,000), CSA 69 Lake Arrowhead (\$548,529), and CSA 70 R-2 Twin Peaks (\$30,000)
  - Slurry Seal Projects – \$523,760 for slurry seal projects in CSA 70 R-33 Big Bear City (\$6,735), R-39 Pan Springs (\$40,125), R-5 Sugarloaf (\$375,000), and R-42 Windy Pass (\$101,900).
  
- Sanitation Districts \$3.0 million**
  - CSA 42 Oro Grande – \$54,659 for replacement of 300 feet of sewer line that was initiated in 2013-14.
  - CSA 53B Fawnskin – \$250,000 for vacuum system upgrades.
  - CSA 53B Fawnskin – \$30,000 for manhole raising project.
  - CSA 70 GH Glen Helen – \$9,500 to complete installation of manhole and piping for a Vector Dump Basin at the waste treatment plant that was initiated in 2013-14.
  - CSA 70 GH Glen Helen – \$16,000 to complete installation of an isolation valve at the Glen Helen Wastewater Treatment Plant that was initiated in 2013-14.
  - CSA 70 GH Glen Helen - \$940,000 to complete construction of sludge drying beds at the Glen Helen Wastewater Treatment Plant that was initiated in 2013-14.



- CSA 70 GH Glen Helen - \$68,630 to install new SCADA alarm system to monitor equipment operation at the Glen Helen Wastewater Treatment Plant.
- CSA 70 GH Glen Helen - \$95,000 for clarifier upgrade project.
- CSA 70 S-3 Lytle Creek – \$84,000 for Sludge Drying Bed repair/maintenance.
- CSA 70 S-3 Lytle Creek – \$66,000 for chemical feed degreaser system replacement.
- CSA 79 Green Valley Lake – \$359,785 to complete construction of 50,000 gallons additional wet well capacity to extend emergency response time at Awanhee Lift Station was initiated in 2013-14.
- CSA 79 Green Valley Lake – \$60,000 for televising and repair of sewer lines.
- CSA 82 Searles Valley – \$375,816 for Pioneer Point outfall replacement and repairs.
- Transfers to Reserves – The following transfers to reserves are also programmed as a result of remaining fund balances following project completion or the cancellation of projects:
  - CSA 42 Oro Grande (\$29,566) cancellation of the Victor Valley Wastewater Reclamation Authority connection vault and meter project.
  - CSA 64 Spring Valley Lake (\$162,852) cancellation of manhole sealing project.
  - CSA 64 Spring Valley Lake (\$106,344) cancellation of the Victor Valley Wastewater Reclamation Authority connection vault and meter project.
  - CSA 70 S-3 Lytle Creek (\$52,803) completion of project.
  - CSA 79 Green Valley Lake (\$4,500) cancellation of manhole sealing project.
  - CSA 79 Green Valley Lake (\$90,285) cancellation of pump rehabilitation project.
  - CSA 82 Searles Valley (\$100,666) cancellation of slip lining project.

- **Water Districts**

**\$4.6 million**

- CSA 70 J Oak Hills – \$146,421 to complete phase I of radio read meter replacement project that was initiated in 2013-14.
- CSA 70 J Oak Hills – \$1.4 million for phase II of radio read meter replacement project.
- CSA 70 J Oak Hills – \$165,000 to complete water line extensions and looping project that was initiated in 2013-14.
- CSA 70 J Oak Hills – \$150,000 to complete pipeline replacement project east of Escondido Road that was initiated in 2013-14.
- CSA 70 J Oak Hills – \$144,500 to complete replacement of 2,500 feet of existing pipeline within the Improvement Zone that has reached its full service life. This project was initiated in 2013-14.
- CSA 70 J Oak Hills – \$71,248 to construct a new booster station at Site 2A to increase water pressure at higher elevations within the Improvement Zone.
- CSA 70 J Oak Hills – \$120,000 to complete construction project for well house that was initiated in 2013-14.
- CSA 70 J Oak Hills – \$22,400 for well house roof repairs.
- CSA 42 Oro Grande – \$110,500 for land acquisition for possible tank site.
- CSA 42 Oro Grande – \$107,000 to complete the design phase of Reservoir 2 that was initiated in 2013-14.
- CSA 42 Oro Grande – \$79,986 to complete a mainline replacement project that was initiated in 2013-14.
- CSA 64 Spring Valley Lake – \$233,330 to complete phase I of the radio read meter replacement project that was initiated in 2013-14.
- CSA 64 Spring Valley Lake – \$251,820 to complete drilling and site preparation for Well #7 that was initiated in 2013-14.
- CSA 64 Spring Valley Lake – \$250,000 to complete site preparation for new 3 million gallon reservoir that was initiated in 2013-14.
- CSA 64 Spring Valley Lake – \$1,944 to complete design of new 3 million gallon reservoir that was initiated in 2013-14.
- CSA 64 Spring Valley Lake – \$87,150 to install pump motor.
- CSA 70 W-1 Landers – \$298,916 for completion of rehabilitation of pressure relief system that was designed in 2013-14.
- CSA 70 W-1 Landers – \$61,600 for completion of rehabilitation of Reservoir A, Site 2 that was initiated in 2013-14.
- CSA 70 W-1 Landers – \$150,000 for radio read meter replacement project that was initiated in 2013-14.



- CSA 70 W-1 Landers – \$150,000 to complete service line replacement project that was initiated in 2013-14.
- CSA 70 W-3 Hacienda – \$50,000 for radio read meter replacement project.
- CSA 70 W-3 Hacienda – \$30,390 for replacement of aged booster station.
- CSA 70 W-4 Pioneertown – \$60,919 for completion of design phase for offsite supply pipeline that was initiated in 2013-14.
- CSA 70 W-4 Pioneertown – \$275,000 for debt payment after grant reimbursement proceeds are received.
- Transfers to Reserves – The following transfers to reserves are also programmed as a result of remaining fund balances following project completion or the cancellation of projects:
  - CSA 70 CG Cedar Glen (\$937) completion of water system improvements project.
  - CSA 70 CG Cedar Glen (\$1,280) completion of water system improvements project.
  - CSA 70 J Oak Hills (\$208) completion of reservoir rehabilitation project.
  - CSA 70 J Oak Hills (\$58,331) cancellation of pump motor installation project.
  - CSA 64 Spring Valley Lake (\$132,900) cancellation of pressure relief valve rehabilitation project.
  - CSA 64 Spring Valley Lake (\$15,739) completion of well #4 rehabilitation project.
  - CSA 70 W-3 Hacienda (\$500) cancellation of mainline valve insertion project.
  - CSA 70 W-4 Pioneertown (\$34,188) cancellation of meter replacement project.
  - CSA 70 W-4 Pioneertown (\$50) cancellation of manifold piping project.

The 2014-15 new projects in the amount of \$5.2 million and carry over projects in the amount of \$14.9 million are included in the department's 2014-15 CIP program. These projects will extend the useful life of facilities, ensure continued service of infrastructures, and decrease operating expenses in some cases.



## Special Districts 2014-15 Capital Improvement Program Projects

Proj.	Location/ Address	Budget Book Group	Project Name-Description	CIP Log #	Fund	Proj #
1	CSA 70 TV-4 Wonder Valley	General Districts	Power System - replace and update the existing TV translator	1Z31	CAL	1Z31
2	CSA 70 Countywide	General Districts	Snow Drop Road Project - Design and construct a new road	4013	CLO	4013
3	CSA 40 Elephant Mountain	General Districts	Roadway Paving - paving of the service road	2005	CLY	2005
4	CSA 70 D-1 Lake Arrowhead Dam	General Districts	Detention Basin - construct a detention basin	2048	CSY	2048
5	CSA 70 D-1 Lake Arrowhead Dam	General Districts	Road Sealing	4012	CSY	4012
6	CSA 56 Wrightwood Park	Park Districts	Skatepark - to transfer remaining funds to operating fund SKD-380 due to completion of project.	2006	CDW	2006
7	CSA 20 Joshua Tree	Park Districts	Pavement Resurfacing Project	4017	CEW	4017
8	CSA 20 Joshua Tree	Park Districts	Desert View Conservation Program - design and construct improvements for an interpretive trail system	1Z05	CFU	1Z05
9	CSA 20 Joshua Tree	Park Districts	Roof enclosure project	3028	CQB	3028
10	Big Bear Alpine Zoo	Big Bear Valley Recreation and Park District	Relocation Project - design, construct new zoo, and relocate existing zoo to the new site	1Z19	CRR	1Z19
11	Big Bear Alpine Zoo	Big Bear Valley Recreation and Park District	Relocation Project - for lease payment at existing location until relocation has been completed	1Z19	CRR	1Z19
12	Big Bear Recreation and Park District	Big Bear Valley Recreation and Park District	Erwin Park Clubhouse Renovation	2004	CSZ	2004
13	Bloomington Recreation and Park District	Bloomington Recreation and Park District	Ayala Park Improvement Project - Transfer of remaining funds to operating fund SSD-625 due to completion of project.	1Z18	CAQ	1Z18
14	Bloomington Recreation and Park District	Bloomington Recreation and Park District	Kessler Park Improvements - multiple phased project to construct new facilities at an existing park including tot lot, baseball fields, skate park, concession building, and equestrian facilities	0009	CNJ	0009
15	Bloomington Recreation and Park District	Bloomington Recreation and Park District	Kessler Park Lighting - ballfield lighting, tot lot, and equestrian facilities - transfer remaining fund to operating fund SDD-625 after reimbursement of grant.	4007	CNJ	4007
16	Bloomington Recreation and Park District	Bloomington Recreation and Park District	Kessler Park Improvements - transfer remaining funds to operating fund SSD-625	NA	CNJ	NA
17	CSA 69 Lake Arrowhead	Road Districts	Road Paving Project - rehabilitate and repave road	3048	CFB	3048
18	CSA 70 R-36 Pan Springs	Road Districts	Road Slurry Seal Project - reseal existing roads	3031	CLV	3031
19	CSA 59 Deer Lodge Park	Road Districts	Road Paving Project - rehabilitate and repave road	4010	CMS	4010
20	CSA 70 R-33 Big Bear City	Road Districts	Road Slurry Seal Project - reseal existing roads	3030	CNS	3030
21	CSA 70 R-5 Sugarloaf	Road Districts	Road Slurry Seal Project - reseal existing roads	4009	CPG	4009
22	CSA 70 R-2 Twin Peaks	Road Districts	Road Paving Project - rehabilitate and repave road	4011	CPS	4011
23	CSA 70 R-42 Windy Pass	Road Districts	Road Slurry Seal Project - reseal existing roads	3032	CWR	3032
24	CSA 70 S-3 Lytle Creek	Sanitation Districts	Repair sludge drying beds	3049	CCU	3049
25	CSA 70 S-3 Lytle Creek	Sanitation Districts	Replace chemical feed degreaser system	3043	CCU	3043
26	CSA 70 S-3 Lytle Creek	Sanitation Districts	Transfer remaining funds to reserve fund at completion of project.	0	CCU	
27	CSA 82 Searles Valley	Sanitation Districts	Transfer remaining funds to reserve fund due to cancellation of slip line project	3037	CJN	3037
28	CSA 70 GH Glen Helen	Sanitation Districts	Factor Dump Basin - install a dump manhole and piping for factor truck unloading at the Lytle Creek North Wastewater Treatment Plant	1Z41	CVX	1Z41
29	CSA 70 GH Glen Helen	Sanitation Districts	Clarifier upgrade project	3044	CVX	3044
30	CSA 70 GH Glen Helen	Sanitation Districts	Isolation Valve - install an isolation valve at the Glen Helen Wastewater Treatment Plant	2071	CXL	2071
31	CSA 70 GH Glen Helen	Sanitation Districts	Sludge Drying Beds - build sludge drying beds at the Glen Helen Wastewater Treatment Plant	2072	CXL	2072
32	CSA 70 GH Glen Helen	Sanitation Districts	SCADA Alarms - install new SCADA alarms for the processing equipment at the Lytle Creek North Wastewater Treatment Plant	1Z42	CXL	1Z42



### Special Districts 2014-15 Capital Improvement Program Projects

Total Project Cost	NEW PROJECTS/FUNDING			CARRYOVER			2014-15 Recommended Requirements	Proj.
	Discretionary General Funding	Department/ Other Funding	Total New Projects	Discretionary General Funding	Department/ Other Dept Funding	Total Carryover Balances		
101,003			-		101,003	101,003	101,003	1
3,950,285			-		3,950,285	3,950,285	3,950,285	2
150,140		99,712	99,712		50,428	50,428	150,140	3
180,000			-		180,000	180,000	180,000	4
66,000		20,000	20,000		46,000	46,000	66,000	5
13,743			-		13,743	13,743	13,743	6
50,000		50,000	50,000			-	50,000	7
200,000		200,000	200,000			-	200,000	8
10,135			-		10,135	10,135	10,135	9
5,789,297			-		5,789,297	5,789,297	5,789,297	10
83,600			-		83,600	83,600	83,600	11
21,685			-		21,685	21,685	21,685	12
1,790			-		1,790	1,790	1,790	13
1,271,372			-		306,372	306,372	306,372	14
290,000			-		290,000	290,000	290,000	15
425			-		425	425	425	16
548,529			-		548,529	548,529	548,529	17
40,125		40,125	40,125			-	40,125	18
190,000		190,000	190,000			-	190,000	19
6,735		3,000	3,000		3,735	3,735	6,735	20
375,000		340,000	340,000		35,000	35,000	375,000	21
30,000			-		30,000	30,000	30,000	22
101,900		91,000	91,000		10,900	10,900	101,900	23
84,000			-		84,000	84,000	84,000	24
66,000			-		66,000	66,000	66,000	25
52,803			-		52,803	52,803	52,803	26
100,666			-		100,666	100,666	100,666	27
9,500			-		9,500	9,500	9,500	28
95,000			-		95,000	95,000	95,000	29
16,000		2,200	2,200		13,800	13,800	16,000	30
940,000			-		940,000	940,000	940,000	31
68,630			-		68,630	68,630	68,630	32



## Special Districts 2014-15 Capital Improvement Program Projects

Proj.	Location/ Address	Budget Book Group	Project Name-Description	CIP Log #	Fund	Proj #
33	CSA 53B Fawnskin	Sanitation Districts	Vacuum System upgrades	1Z13	EAI	1Z13
34	CSA 53B Fawnskin	Sanitation Districts	Manhole Raising project	4004	EBB	4004
35	CSA 64 Spring Valley Lake	Sanitation Districts	Transfer remaining funds to reserve fund due to cancellation of manhole sealing project	1Z33	EBL	1Z33
36	CSA 64 Spring Valley Lake	Sanitation Districts	Transfer remaining funds to reserve fund due to cancellation of Victor Valley Wastewater Reclamation Authority connection vault and meter project	2070	EBL	2070
37	CSA 82 Searles Valley	Sanitation Districts	Pioneer Point outfall replacement and repairs	4008	EFF	4008
38	CSA 42 Oro Grande	Sanitation Districts	Sewer Line Replacement - replace approximately 300 feet of existing sewerline that currently cannot be accessed by maintenance equipment	1Z32	EKA	1Z32
39	CSA 42 Oro Grande	Sanitation Districts	Transfer of funds to reserve fund due to cancellation of Victor Valley Wastewater Reclamation Authority connection vault and meter project.	2069	EKA	2069
40	CSA 79 Green Valley Lake	Sanitation Districts	Awanhee Lift Station - construction of 50,000 gallon of additional wet well capacity to extend the needed emergency response times	1Z28	ENF	1Z28
41	CSA 79 Green Valley Lake	Sanitation Districts	Televising and repairs of sewer lines	4006	ENF	4006
42	CSA 79 Green Valley Lake	Sanitation Districts	Transfer of funds to reserve fund due to cancellation of manhole sealing project.	1006	ENF	1006
43	CSA 79 Green Valley Lake	Sanitation Districts	Transfer of funds to reserve fund due to cancellation of pump rehabilitation project	2016	ENF	2016
44	CSA 70 J Oak Hills	Water Districts	Transfer of funds to reserve fund due to completion of water reservoir rehabilitation project	1010	CAM	1010
45	CSA 70 J Oak Hills	Water Districts	Radio Read Meter - replace existing manual read meters with radio read meters for more efficient and accurate meter measurement	1Z35	CCN	1Z35
46	CSA 70 J Oak Hills	Water Districts	Radio Read Meter Phase II - replace existing manual read meters with radio read meters for more efficient and accurate meter measurement	0	CCN	
47	CSA 70 W-1 Landers	Water Districts	PRV Stations - rehabilitate the pressure relief systems	2060	CCW	2060
48	CSA 70 W-1 Landers	Water Districts	Reservoir A / Site 2 - rehabilitate reservoir A at Site 2	2061	CCW	2061
49	CSA 70 W-1 Landers	Water Districts	Radio Read Meter - replace existing manual read meters with radio read meters for more efficient and accurate meter measurement	2062	CCW	2062
50	CSA 70 W-1 Landers	Water Districts	Service Line Replacement - replace service lines as needed throughout the district	2063	CCW	2063
51	CSA 70 W-4 Pioneertown	Water Districts	Transfer of funds to reserve fund due to cancellation of meter replacement project	2050	CEA	2050
52	CSA 64 Spring Valley	Water Districts	Radio Read Meter - replace existing manual read meters with radio read meters for more efficient and accurate meter measurement	2049	CEK	2049
53	CSA 70 J Oak Hills	Water Districts	Water Line Extensions - design and construct critical pipelines to close loops and eliminate dead end lines in the system	1Z02	CJU	1Z02
54	CSA 70 W-4 Pioneertown	Water Districts	Offsite Pipeline Supply - design and construct a 3.5 mile water pipeline, a 75,000 gallon water reservoir, and a 2000gpm pump station	1Z27	CQP	1Z27
55	CSA 70 W-4 Pioneertown	Water Districts	Payment of debt after proceeds of grant reimbursement are received.	360	CQP	360
56	CSA 70 J Oak Hills	Water Districts	Pipeline Replacement E. of Escondido - Project with Public Works to replace pipeline on Escondido	4016	CQR	4016
57	CSA 70 J Oak Hills	Water Districts	Water Pipeline Replacement - replace approximately 2500 feet of existing waterlines that have reached their full service life	1Z03	CQR	1Z03
58	CSA 70 J Oak Hills	Water Districts	Booster Site 2A - construct a new replacement booster to pump additional water to high pressure zones in the district	2041	CQS	2041
59	CSA 70 J Oak Hills	Water Districts	Well House - install an enclosure around an existing well	2042	CQS	2042
60	CSA 70 J Oak Hills	Water Districts	Well house roofing repairs	2043	CQS	2043



### Special Districts 2014-15 Capital Improvement Program Projects

Total Project Cost	NEW PROJECTS/FUNDING			CARRYOVER			2014-15 Recommended Requirements	Proj.
	Discretionary General Funding	Department/ Other Funding	Total New Projects	Discretionary General Funding	Department/ Other Dept Funding	Total Carryover Balances		
250,000		214,509	214,509		35,491	35,491	250,000	33
30,000		10,303	10,303		19,697	19,697	30,000	34
			-		162,852	162,852	162,852	35
106,344			-		106,344	106,344	106,344	36
375,816		375,816	375,816			-	375,816	37
54,659			-		54,659	54,659	54,659	38
29,566			-		29,566	29,566	29,566	39
359,785		206,637	206,637		153,148	153,148	359,785	40
60,000		44,572	44,572		15,428	15,428	60,000	41
4,500			-		4,500	4,500	4,500	42
90,285			-		90,285	90,285	90,285	43
208			-		208	208	208	44
146,421			-		146,421	146,421	146,421	45
1,350,000		1,350,000	1,350,000			-	1,350,000	46
298,916			-		298,916	298,916	298,916	47
61,600			-		61,600	61,600	61,600	48
150,000		150,000	150,000			-	150,000	49
150,000		150,000	150,000			-	150,000	50
34,188			-		34,188	34,188	34,188	51
233,330		233,330	233,330			-	233,330	52
165,000		165,000	165,000			-	165,000	53
60,919		60,919	60,919			-	60,919	54
-		69,081	69,081		205,919	205,919	275,000	55
150,000		150,000	150,000			-	150,000	56
144,500		144,500	144,500			-	144,500	57
71,248		39,700	39,700		31,548	31,548	71,248	58
120,000		100,000	100,000		20,000	20,000	120,000	59
40,400			-		22,400	22,400	22,400	60



## Special Districts 2014-15 Capital Improvement Program Projects

Proj.	Location/ Address	Budget Book Group	Project Name-Description	CIP Log #	Fund	Proj #
61	CSA 70 J Oak Hills	Water Districts	Transfer of funds to reserve fund due to cancellation of pump motor installation	3039	CQS	3039
62	CSA 70 CG Cedar Glen	Water Districts	Transfer out of remaining fund to reserve fund due to completion of water system improvement project.	1Z15	CRD	1Z15
63	CSA 70 CG Cedar Glen	Water Districts	Transfer out of remaining fund to reserve fund due to completion of water system improvement project.	1Z16	CRL	1Z16
64	CSA 64 Spring Valley	Water Districts	Install pump motor	3041	CSJ	3041
65	CSA 42 Oro Grande	Water Districts	Land Acquisition / Design - the purchase of land and design	2066	EAV	2066
66	CSA 42 Oro Grande	Water Districts	Reservoir 2 (Design) - the design of reservoir 2	2067	EAV	2067
67	CSA 64 Spring Valley	Water Districts	Well #7 - design and site prep for a new well to comply with CA Dept of Health Requirements for water storage in the district	1Z37	EDB	1Z37
68	CSA 64 Spring Valley	Water Districts	Reservoir Site Preparation	1Z38	EDB	1Z38
69	CSA 64 Spring Valley	Water Districts	Transfer funds to reserve fund due to cancellation of pressure relief valve rehabilitation project.	2009	EDB	2009
70	CSA 64 Spring Valley	Water Districts	Transfer of remaining funds to reserve fund due to completion of Well #4 rehavilitation project	2010	EDB	2010
71	CSA 64 Spring Valley	Water Districts	Complete Design Phase of a reservoir to comply with CA Dept of Health requirements.	0	EDC	
72	CSA 70 W-3 Hacienda	Water Districts	Radio Read Meter - replace existing manual read meters with radio read meters for more efficient and accurate meter measurement	2056	EJQ	2056
73	CSA 70 W-3 Hacienda	Water Districts	Booster Replacement - replace aged booster stations	2059	EJQ	2059
74	CSA 70 W-3 Hacienda	Water Districts	Transfer funds to reserve fund due to cancellation of mainline valve insertion project.	350	EJQ	350
75	CSA 42 Oro Grande	Water Districts	Main Line Replacement - to replace existing water mainline	2081	ELR	2081
76	CSA 70 W-4 Pioneertown	Water Districts	Transfer of funds to reserve fund due to cancellation of manifold piping project.	360	END	360



Special Districts  
2014-15 Capital Improvement Program Projects

Total Project Cost	NEW PROJECTS/FUNDING			CARRYOVER			2014-15 Recommended Requirements	Proj.
	Discretionary General Funding	Department/ Other Funding	Total New Projects	Discretionary General Funding	Department/ Other Dept Funding	Total Carryover Balances		
58,331			-		58,331	58,331	58,331	61
			-		937	937	937	62
			-		1,280	1,280	1,280	63
87,150		87,150	87,150			-	87,150	64
110,500			-		110,500	110,500	110,500	65
107,000			-		107,000	107,000	107,000	66
251,820		251,820	251,820			-	251,820	67
250,000		250,000	250,000			-	250,000	68
132,900			-		132,900	132,900	132,900	69
40,000			-		15,739	15,739	15,739	70
1,944			-		1,944	1,944	1,944	71
50,000		50,000	50,000			-	50,000	72
30,390		1,004	1,004		29,386	29,386	30,390	73
350			-		500	500	500	74
79,980		79,986	79,986		(6)	(6)	79,980	75
50			-		50	50	50	76
20,642,463	-	5,220,364	5,220,364	-	14,855,057	14,855,057	20,075,421	0



**CSA 70 W1 Landers Water**

**ECS-345**

**Cost of Service**

	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>	
	<b>Actual</b>	<b>Estimate</b>	<b>Projected</b>	<b>First run</b>
Services/Supplies	75,876	91,643	94,392	
Transfers/Indirect Costs	353,411	316,594	326,092	
Mitigation	0	0	0	
<b>Total Operating Costs</b>	<b>429,287</b>	<b>408,237</b>	<b>420,484</b>	
Debt Service	0	0	0	
Depreciation	0	143,800	135,000	Target goal is \$135,000 - 40% of op costs \$33,000 into replacement from taxes
<b>Total Requirements</b>	<b>429,287</b>	<b>552,037</b>	<b>555,484</b>	
Contingencies	337,519	190,451	114,395	Target is \$105,121 - 25% of Op Costs
<b>Revenues</b>				
Water Sales/Services	188,310	201,957	259,704	0.286 increase
Meter Revenue	139,592	142,487	259,704	0.823 increase
Interest	1,058	1,007	1,076	
Other(Other Serv/Grants/etc.)	170,487	34,309	35,000	
<b>Total Revenue</b>	<b>499,447</b>	<b>379,760</b>	<b>555,484</b>	

<b>Beginning Fund Balance</b>	<b>FY15</b>			
Operating Fund (ECS-345)	275,426	327,372	114,395	114,395
Replacement Reserve (EFQ-345)	489,892	446,454	734,454	
Expansion Reserve (EDY-345)	314,150	315,715	316,515	

\*Current valuation of system = \$1,255,499



**CSA 70 W-1 Landers WATER**

**Monthly Service Charge**

	#	\$259,704	50%	%	\$\$				
<u>Meter Size</u>	<u>Meters</u>	<u>Current</u>	<u>Proposed</u>	<u>Increase</u>	<u>Increase</u>	<u>HCF/min</u>	<u>Base Capacity Factor</u>	<u>New calculated proposed charge</u>	
3/4"	409	\$24.59	\$43.63	77%	\$19.04	30	1	\$43.63	\$214,136.04
1"	49	\$35.66	\$72.72	104%	\$37.06	50	1.666667	\$72.72	\$42,757.40
1 1/2"	0	\$62.44	\$145.43	133%	\$82.99	100	3.333333	\$145.43	\$0.00
2"	1	\$91.42	\$232.69	155%	\$141.27	160	5.333333	\$232.69	\$2,792.32
3"	0	\$157.02	\$465.39	196%	\$308.37	320	10.66667	\$465.39	\$0.00
4"	0	\$241.32	\$727.17	201%	\$485.85	500	16.66667	\$727.17	\$0.00
6"	0	\$447.65	\$1,454.33	225%	\$1,006.68	1000	33.33333	\$1,454.33	\$0.00
8"	0	\$661.84	\$2,326.93	252%	\$1,665.09	1600	53.33333	\$2,326.93	\$0.00
	<u>459</u>					<u>3760</u>			<u>\$259,685.76</u>

**CSA 70 W-1**

From file CSA70W1 Tier Detail under usage folder

\$ 259,704.00

Tier 1	Tier 2	Tier 3
18,032	13,349	2,463

2012 usage

\$ 7.08 \$ 8.14 \$ 9.36 Proposed

\$ 127,666.56 \$ 108,687.56 \$ 23,061.81 \$ 259,415.93 Revenue

Base 15% over base 15% over tier 2

\$ 3.98 \$ 4.44 \$ 5.71 Current

78% 83% 64% Increase

**CSA 70 W1 Landers Water**

**ECS-345**

**Cost of Service**

**FY13      FY14      FY15**

**Actual      Estimate      Projected**

1/6/2014

Services/Supplies	67,095	93,520	96,326
Transfers/Indirect Costs	315,594	173,557	196,857
Mitigation	0	0	0
<b>Total Operating Costs</b>	<b>382,689</b>	<b>267,077</b>	<b>293,183</b>

Debt Service	8,141	8,141	8,142
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Depreciation	0	180,000	117,273	Target goal is 40% of op costs
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<b>Total Requirements</b>	<b>382,689</b>	<b>447,077</b>	<b>418,598</b>
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Contingencies	96,951	55,211	96,665	Target is 25% of Op Costs
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**Revenues**

Water Sales/Services	155,446	127,437	166,077
Meter Revenue	200,457	245,094	235,050
Penalties	6,767	30,525	10,000
Interest	918	562	563
Use of fund balance		0	
Other(Other Serv/Grants/etc.)	9,020	7,419	7,419

Meter	0%
Usage	0%

<b>Total Revenue</b>	<b>372,608</b>	<b>411,037</b>	<b>419,109</b>
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**Beginning Fund Balance**

Operating Fund (ECS-345)	327,372	201,088	98,309
Replacement Reserve (EFQ-345)	446,454	540,279	458,506
Expansion Reserve (EDY-345)	315,715	316,744	318,294

\*Current valuation of system = \$1,255,499



CSA 70 W-1 Landers WATER											
<b>Monthly Service Charge</b>											
	#	\$195,309	50%		%	\$\$					
Meter Size	Meters	Current	Proposed	Increase	Increase	GPM	Base Capacity Factor	New calculated proposed charge			
3/4"	577	\$29.36	\$29.36	0%	\$0.00	30	1	\$29.36	\$203,288.64		
1"	68	\$48.93	\$48.93	0%	\$0.00	50	1.666666667	\$48.93	\$39,926.88		
1 1/2"	0	\$97.87	\$97.87	0%	\$0.00	100	3.333333333	\$97.87	\$0.00		
2"	1	\$156.59	\$156.59	0%	\$0.00	160	5.333333333	\$156.59	\$1,879.08		
3"	0	\$313.17	\$313.17	0%	\$0.00	320	10.66666667	\$313.17	\$0.00		
4"	0	\$489.33	\$489.33	0%	\$0.00	500	16.66666667	\$489.33	\$0.00		
6"	0	\$978.67	\$978.67	0%	\$0.00	1000	33.33333333	\$978.67	\$0.00		
8"	0	\$1,565.87	\$1,565.87	0%	\$0.00	1600	53.33333333	\$1,565.87	\$0.00		
	646					3760					\$245,094.60

**CSA 70 W-1**

From file CSA70W1 Tier Detail under usage folder

\$ 195,309.00

<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	
18,038	13,368	1,063	2012 usage

\$ 4.77	\$ 5.49	\$ 6.31	Proposed
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\$ 86,041.26 \$ 73,330.16 \$ 6,705.75 \$ 166,077.17 Revenue

Base 15% over base 15% over tier 2

\$ 4.77	\$ 5.49	\$ 6.31	Current
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0%	0%	0%	Increase
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## 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	
Requirements Less Reimbursements*	\$9,947,857
Sources/Reimbursements	\$7,655,257
Net Budget**	(\$2,292,600)
Estimated Unrestricted Net Assets	\$2,292,600
Use of Unrestricted Net Assets	\$779,927
Total Staff	0
<small>*Includes Contingencies</small>	

**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 funding for the operation and maintenance of water connections for 136 customers.

**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 funding for the operation and maintenance of water connections for 3,834 customers. The water CSA also maintains five wells, one booster station and three water tanks.

**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 332 customers.

**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.

**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 3,191 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.

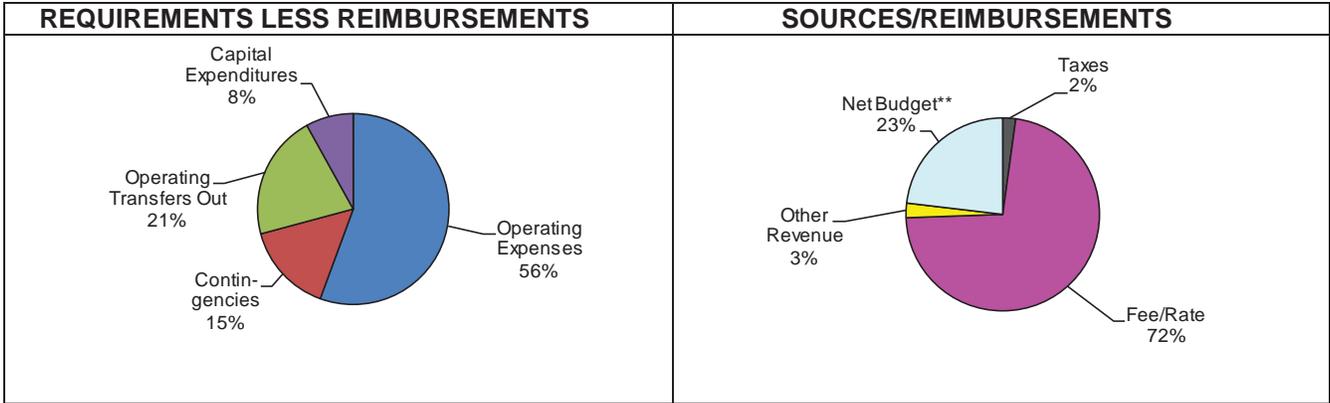
**CSA 70 W-1 Goat Mountain** was established by an act of the County of San Bernardino Board of Supervisors on November 5, 1973, and is located 10 miles north of Yucca Valley in the Landers area. The water Improvement Zone provides funding for the operation and maintenance of water connections for 646 customers. This water Improvement Zone also maintains three wells, two booster stations and 420,000 gallons of reservoir storage.

**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 funding 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.

**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 funding for the operation and maintenance of water connections for 120 customers. This water Improvement Zone also maintains six wells and 310,000 gallons of reservoir storage.

\*\* Net Budget reflects Total Sources less Total Requirements for Internal Service and Enterprise funds. When Net Budget is negative, it means that the department will be using assets that have been carried over from the prior year.





**ANALYSIS OF 2014-15 RECOMMENDED BUDGET**

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

BUDGET UNIT: Various  
 FUNCTION: Operations  
 ACTIVITY: Water

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
<b>Requirements</b>							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	6,230,731	6,067,743	6,042,513	5,075,719	5,268,006	5,531,645	263,639
Capital Expenditures	1,086,119	124,312	26,725	3,458	309,000	798,499	489,499
Contingencies	0	0	0	0	1,213,538	1,512,673	299,135
Total Exp Authority	7,316,850	6,192,055	6,069,238	5,079,177	6,790,544	7,842,817	1,052,273
Reimbursements	(8,360)	7,513	0	0	0	0	0
Total Appropriation	7,308,490	6,199,568	6,069,238	5,079,177	6,790,544	7,842,817	1,052,273
Operating Transfers Out	2,152,781	736,773	1,420,003	4,042,187	4,122,038	2,105,040	(2,016,998)
Total Requirements	9,461,271	6,936,341	7,489,241	9,121,364	10,912,582	9,947,857	(964,725)
<b>Sources</b>							
Taxes	312,471	225,927	201,461	215,465	262,079	214,034	(48,045)
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	4,799	225,219	4,524	4,495	4,682	4,495	(187)
Fee/Rate	5,639,455	5,905,130	6,750,128	7,271,588	6,603,955	7,165,126	561,171
Other Revenue	287,112	622,472	437,963	239,602	221,601	239,602	18,001
Total Revenue	6,243,837	6,978,748	7,394,076	7,731,150	7,092,317	7,623,257	530,940
Operating Transfers In	3,783,444	554,639	312,400	151,150	288,601	32,000	(256,601)
Total Sources	10,027,281	7,533,387	7,706,476	7,882,300	7,380,918	7,655,257	274,339
Net Budget*	566,010	597,046	217,235	(1,239,064)	(3,531,664)	(2,292,600)	1,239,064
				Budgeted Staffing	0	0	0

\*\*Net Budget reflects Total Sources less Total Requirements for Internal Service and Enterprise funds. When Net Budget is negative, it means that the department will be using assets that have been carried over from the prior year.



## DETAIL OF 2014-15 RECOMMENDED BUDGET

	2014-15			
	Requirements	Sources	Net Budget	Staffing
<b>Enterprise Funds</b>				
CSA 42 Oro Grande (Fund EAS)	260,075	247,100	(12,975)	0
CSA 64 Spring Valley Lake (Fund ECB)	3,712,404	2,894,871	(817,533)	0
CSA 70 CG Cedar Glen (Fund ELL)	834,364	586,177	(248,187)	0
CSA 70 F Morongo Valley (Fund EBY)	129,926	112,635	(17,291)	0
CSA 70 J Oak Hills (Fund ECA)	4,031,360	3,103,329	(928,031)	0
CSA 70 W-1 Goat Mountain (Fund ECS)	617,153	425,407	(191,746)	0
CSA 70 W-3 Hacienda (Fund ECY)	208,456	166,805	(41,651)	0
CSA 70 W-4 Pioneertown (Fund EDD)	154,119	118,933	(35,186)	0
Total Enterprise Funds	9,947,857	7,655,257	(2,292,600)	0

**CSA 42 Oro Grande** – Requirements of \$260,075 include operating and maintenance costs, transfers for allocated indirect operational cost reimbursements, operating transfers out to provide funding for the Chlorinator project, and contingencies. Sources of \$247,100 are primarily from user fees, connection fees, and service charges.

**CSA 64 Spring Valley Lake** – Requirements of \$3.7 million primarily include operating and maintenance costs; transfers for allocated indirect operational cost reimbursements; operating transfers out to fund various capital improvement projects including Service Line Replacement, a Meter Replacement project, the installation of a pump and motor, a Chlorinator project, and depreciation for future replacement projects; and contingencies. Sources of \$2.9 million are primarily from property taxes, user fees, and service charges.

**CSA 70 CG Cedar Glen** – Requirements of \$834,364 include operating and maintenance costs, transfers for allocated indirect operational cost reimbursements, operating transfers out to the replacement reserves for future projects, debt service, and contingencies. Sources of \$586,177 are primarily from user fees, service charges, and special assessments.

**CSA 70 F Morongo Valley** – Requirements of \$129,926 include operating expenses for water connection services, including operations and maintenance costs, transfers for allocated indirect cost reimbursements, other charges for loan payments consisting of a CSA Revolving Loan and a County loan payment; and contingencies. Sources of \$112,635 are primarily from user fees and service charges.

**CSA 70 J Oak Hills** – Requirements of \$4.0 million primarily include operating and maintenance costs; transfers for allocated indirect operational cost reimbursements; other charges for debt service; operating transfers out to provide funding for the Water Pipeline Replacement project, Booster Site 2 project, and the Well House project; and contingencies. Sources of \$3.1 million are primarily from user fees, service charges, and an operating transfer in from the expansion reserve fund to assist in the cost of debt service.

**CSA 70 W-1 Goat Mountain** – Requirements of \$617,153 primarily include: operating 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 Meter Replacement project, the Service Line Replacement project, and the Chlorinator project; and contingencies. Sources of \$425,407 are primarily from user fees and service charges.

**CSA 70 W-3 Hacienda** – Requirements of \$208,456 include operating and maintenance costs, transfers for allocated indirect operational cost reimbursements, operating transfers out to provide funding for the Meter Replacement project, and contingencies. Sources of \$166,805 are primarily from user fees and service charges.



**CSA 70 W-4 Pioneertown** – Requirements of \$154,119 primarily includes operating and maintenance costs, transfers for allocated indirect operational cost reimbursements, operating transfers out to the replacement reserves for future capital improvement projects, and contingencies. Sources of \$118,933 are primarily from user fees and service charges.

### **BUDGET CHANGES AND OPERATIONAL IMPACT**

Requirements are decreasing by \$964,725. Major changes in requirements include an increase in operating expenses of \$263,639 primarily due to an increase in the allocation of both direct and indirect costs for CSA 70 Countywide support and services and supplies; an increase in capital expenditures of \$489,499 due to an increase in programmed capital improvement projects, an increase in contingencies of \$299,135 as a result of prior year operations, and a decrease in operating transfers out of \$2.0 million as a result of replacement reserves now being used to fund projects instead of the operating funds.

Sources are increasing by \$274,339. Major changes in sources include an increase in fee/rate revenue of \$561,171 primarily due to increased user rates in some districts and a decrease in operating transfers in of \$256,601 due to capital projects being funded by replacement reserve funds rather than operations.

### **STAFFING CHANGES AND OPERATIONAL IMPACT**

There is no staffing associated with Water Districts.



## SPECIAL DISTRICTS DEPARTMENT 2014-15 RESERVES

DISTRICT TYPE DISTRICT NAME and PROJECT NAME	FUND DEPT	2014-15 REQUIREMENTS	FUND BALANCE	FUNDING SOURCES OPERATING TRANSFER			
				DISTRICT FUNDS	LOAN or GRANT	CDH	OTHER
<b>GENERAL DISTRICTS</b>							
<b><u>CSA 70 Countywide Special Districts</u></b>							
Termination Benefits Reserve	SKW 105	2,539,022	2,527,022	12,000	0	0	0
General Reserve	SKU 105	1,035,338	833,338	202,000	0	0	0
General Reserve	CAN 105	4,649,366	4,649,366	0	0	0	0
CSA Loan Fund	SKI 105	689,328	89,328	600,000	0	0	0
North Etiwand Trust Reserve	VFG 547	1,620,065	1,610,065	10,000	0	0	0
<b>District Totals</b>		<u>10,533,119</u>	<u>9,709,119</u>	<u>824,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FOR GENERAL RESERVES</b>		<u>10,533,119</u>	<u>9,709,119</u>	<u>824,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>PARK DISTRICTS</b>							
<b><u>CSA70 P-17 Bloomington</u></b>							
Reserve Fund	SML 216	10,087	10,087				
<b>District Totals</b>		<u>10,087</u>	<u>10,087</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FOR PARK RESERVES</b>		<u>10,087</u>	<u>10,087</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>ROAD DISTRICTS</b>							
RESERVES MAINTAINED IN DISTRICT OPERATIONS BUDGET							
<b>SANITATION DISTRICTS</b>							
<b><u>CSA 42 Oro Grande</u></b>							
Capital Replacement Reserve	EAW 310	312,836	189,975	122,861			
Capital Expansion Reserve	EAZ 310	8,754	8,754	0	0	0	0
<b>District Totals</b>		<u>321,590</u>	<u>198,729</u>	<u>122,861</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>CSA 53 B Fawnskin</u></b>							
Capital Replacement Reserve	EAE 365	1,190,187	1,074,187	116,000	0	0	0
Capital Expansion Reserve	EAK 365	179,473	175,578	3,895	0	0	0
<b>District Totals</b>		<u>1,369,660</u>	<u>1,249,765</u>	<u>119,895</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>CSA 64 Spring Valley Lake</u></b>							
Capital Replacement Reserve	EBR 420	2,394,660	1,505,649	889,011	0	0	0
Capital Expansion Reserve	EBU 420	1,159,537	1,140,649	18,888	0	0	0
<b>District Totals</b>		<u>3,554,197</u>	<u>2,646,298</u>	<u>907,899</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>CSA 70 GH Glen Helen</u></b>							
Capital Replacement Reserve	ELI 306	2,114,496	1,609,748	504,748	0	0	0
<b>District Totals</b>		<u>2,114,496</u>	<u>1,609,748</u>	<u>504,748</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>CSA 70 S-3 Lytle Creek</u></b>							
Capital Replacement Reserve	ECM 305	829,380	689,545	139,835	0	0	0
Capital Expansion Reserve	EFN 305	184,539	184,139	400	0	0	0
<b>District Totals</b>		<u>1,013,919</u>	<u>873,684</u>	<u>140,235</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>CSA 70 SP-2 High Country</u></b>							
Capital Replacement Reserve	EFU 490	447,398	437,200	10,198	0	0	0
Capital Expansion Reserve	EFX 490	325,732	324,832	900	0	0	0
<b>District Totals</b>		<u>773,130</u>	<u>762,032</u>	<u>11,098</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>CSA 70 SP-7 Lenwood</u></b>							
Capital Replacement Reserve	ECZ 315	369,727	369,727	0	0	0	0
Capital Expansion Reserve	ECU 315	122,119	122,119	0	0	0	0
<b>District Totals</b>		<u>491,846</u>	<u>491,846</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>CSA 79 Green Valley Lake</u></b>							
Capital Replacement Reserve	EFS 485	832,082	615,965	216,117	0	0	0
Capital Expansion Reserve	EJS 485	101,344	100,698	646	0	0	0
<b>District Totals</b>		<u>933,426</u>	<u>716,663</u>	<u>216,763</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>CSA 82 Searles Valley</u></b>							
Capital Replacement Reserve	EIG 495	523,047	421,579	101,468	0	0	0
Capital Expansion Reserve	EGB 495	257,289	256,589	700	0	0	0
<b>District Totals</b>		<u>780,336</u>	<u>678,168</u>	<u>102,168</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FOR SANITATION RESERVES</b>		<u>11,352,600</u>	<u>9,226,933</u>	<u>2,125,667</u>	<u>0</u>	<u>0</u>	<u>0</u>



**SPECIAL DISTRICTS DEPARTMENT  
2014-15 RESERVES**

DISTRICT TYPE DISTRICT NAME and PROJECT NAME	FUND DEPT	2014-15 REQUIREMENTS	FUND BALANCE	FUNDING SOURCES OPERATING TRANSFER				
				DISTRICT FUNDS	LOAN or GRANT	CDH	OTHER	
<b>STREETLIGHTS</b>								
RESERVES MAINTAINED IN DISTRICT OPERATIONS BUDGET								
<b>WATER DISTRICTS</b>								
<b>CSA 42 Oro Grande</b>								
Capital Replacement Reserve	EAX 310	456,337	452,157	4,180	0	0	0	0
Capital Expansion Reserve	EAT 310	134,108	134,108	0	0	0	0	0
<b>District Totals</b>		<b>590,445</b>	<b>586,265</b>	<b>4,180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CSA 64 Spring Valley Lake</b>								
Capital Replacement Reserve	EIV 420	3,415,532	2,366,069	1,049,463	0	0	0	0
Capital Expansion Reserve	EBT 420	479,912	476,412	3,500	0	0	0	0
<b>District Totals</b>		<b>3,895,444</b>	<b>2,842,481</b>	<b>1,052,963</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CSA 70 CG Cedar Glen</b>								
Capital Replacement Reserve	ELO 563	884,517	528,660	355,857	0	0	0	0
Capital Expansion Reserve	ELN 563	7,408	5,395	2,013	0	0	0	0
<b>District Totals</b>		<b>891,925</b>	<b>534,055</b>	<b>357,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CSA 70 F Morongo Valley</b>								
Capital Replacement Reserve	EIO 135	193,481	146,474	47,007	0	0	0	0
Capital Expansion Reserve	EBX 135	141,023	140,523	500	0	0	0	0
<b>District Totals</b>		<b>334,504</b>	<b>286,997</b>	<b>47,507</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CSA 70 J Oak Hills</b>								
Capital Replacement Reserve	EFO 165	2,968,696	2,159,627	809,069	0	0	0	0
Capital Expansion Reserve	EFG 165	3,091,837	3,057,837	34,000	0	0	0	0
Rate Stabilization Fund	EFZ 165	2,151,967	2,150,767	1,200	0	0	0	0
<b>District Totals</b>		<b>8,212,500</b>	<b>7,368,231</b>	<b>844,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CSA 70 W-1 Goat Mountain</b>								
Capital Replacement Reserve	EFQ 345	358,764	227,316	131,448	0	0	0	0
Capital Expansion Reserve	EDY 345	319,263	318,263	1,000	0	0	0	0
<b>District Totals</b>		<b>678,027</b>	<b>545,579</b>	<b>132,448</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CSA 70 W-3 Hacienda</b>								
Capital Replacement Reserve	EFT 350	233,697	205,872	27,825	0	0	0	0
Capital Expansion Reserve	ECW 350	13,721	13,571	150	0	0	0	0
<b>District Totals</b>		<b>247,418</b>	<b>219,443</b>	<b>27,975</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CSA 70 W-4 Pioneertown</b>								
Capital Replacement Reserve	EFW 360	178,626	115,657	62,969	0	0	0	0
<b>District Totals</b>		<b>178,626</b>	<b>115,657</b>	<b>62,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FOR WATER RESERVES</b>		<b>15,028,889</b>	<b>12,498,708</b>	<b>2,530,181</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL FOR RESERVES</b>		<b>36,924,695</b>	<b>31,444,847</b>	<b>5,479,848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2014-15 RESERVES**

The department's 2014-15 recommended reserves represent both operational and capital improvement projects/program reserves. Operational reserves include general reserves and contingencies as well as termination benefits. Capital improvement projects/program reserves include funding for future projects for both water and sanitation division for system replacement and expansion.



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