

# FY 2025-26 & FY 2026-27 OPERATING & CAPITAL IMPROVEMENT BIENNIAL BUDGET



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## Budget Message

June 9, 2025

To the Board of Directors and Customers of Jurupa Community Services District (JCSD):

On behalf of the Jurupa Community Services District (JCSD), I am pleased to present the Fiscal Year 2025–26 and Fiscal Year 2026–27 Biennial Budget. This document reflects JCSD’s enduring commitment to the responsible stewardship of public funds, long-term financial sustainability, and the continued delivery of high-quality water, wastewater, and community services to the residents and businesses of Jurupa Valley and Eastvale.

More than a financial blueprint, this budget serves as a strategic roadmap that aligns the District’s resources with its mission, operational goals, and long-range priorities. It supports key initiatives focused on infrastructure reliability, environmental sustainability, customer service excellence, and operational efficiency. Through sound financial discipline, the budget also preserves healthy reserves and provides the fiscal foundation necessary to advance critical capital improvement projects that support growth and resiliency across our service area.

This budget was developed through a collaborative, District-wide process and reflects the strategic guidance of the Board of Directors. It incorporates multi-year revenue and expenditure forecasts, capital financing strategies, and rate assumptions based on the 2024 Water and Wastewater Rate Studies. These elements are intentionally aligned with JCSD’s adopted goals, performance metrics, and planning documents to ensure that resource allocation is both efficient and mission-driven.

Recognizing the evolving challenges facing the public utilities, specifically in the water sector, including supply reliability, regulatory requirements, and economic pressures—this biennial budget reinforces our commitment to innovation, workforce development and retention, and infrastructure modernization. Strategic investments in these areas are essential to sustaining JCSD’s ability to deliver safe, reliable, and affordable services, while positioning the District for continued success in an increasingly complex operating environment.

This biennium also advances our efforts to diversify water supply sources and renew aging infrastructure through targeted capital investments. These initiatives are guided by a disciplined approach to debt management, reserve planning, and asset lifecycle analysis—ensuring that today’s decisions support both current operational stability and future system resiliency.

The FY 2025–26 and FY 2026–27 Biennial Budget reflects JCSD’s ongoing evolution as a forward-thinking public agency. It addresses today’s service delivery needs while preparing the District to navigate tomorrow’s challenges with confidence and accountability. This budget is a testament to the leadership of our Board of Directors. Their vision and steadfast commitment to fiscal responsibility, strategic planning, and community service continue to empower staff to uphold the District’s mission and deliver results that benefit our entire service area—now and into the future.

## District-wide Goals & Strategies

In 2018, the Jurupa Community Services District (JCSD) adopted an updated Strategic Plan that established a clear and comprehensive framework to guide the District’s long-term priorities, organizational development, and resource allocation. This foundational document serves as a living blueprint for advancing the District’s mission of delivering safe, sustainable, and high-quality water, wastewater, and parks and recreation services. The plan articulates broad objectives and guiding principles designed to ensure operational excellence, environmental stewardship, fiscal responsibility, and community value.



The Strategic Plan continues to play a central role in both short- and long-term decision-making across all District functions. It provides direction for aligning initiatives with key organizational goals, such as ensuring the reliability and diversification of the water supply portfolio, improving service delivery through innovation and customer responsiveness, and attracting and retaining a talented workforce committed to the District’s core values. These priorities remain fundamental as the District navigates increasingly complex regulatory, environmental, and operational challenges.

During the development of the Biennial Budget, the Strategic Plan was used as a guide to ensure alignment between financial planning and the District’s long-range goals. District-wide objectives were revisited and refined to reflect updated conditions, growth trends, and emerging needs. Each operating division collaborated to translate these objectives into practical action plans and department-specific initiatives, forming the basis of the updated Goals and Objectives section within this budget. These initiatives are designed to ensure consistent execution of District priorities while addressing department-specific challenges and opportunities.

To further institutionalize performance management and accountability, JCSD has implemented performance measures across all departments. These metrics are designed to track progress against strategic priorities, evaluate program outcomes, and inform operational adjustments where necessary. Beginning with this biennial budget cycle, performance results will be included in the Department Information section, reinforcing a commitment to transparency, continuous improvement, and results-driven service delivery.

Recognizing the need to remain agile and responsive in a changing service environment, JCSD plans to initiate a comprehensive update to its Strategic Plan during FY 2025–26. This update will incorporate new community feedback, emerging industry trends, regulatory shifts, and anticipated infrastructure demands. The process will involve broad engagement across departments and stakeholders and will culminate in a refreshed roadmap that ensures continued alignment between organizational capacity and community needs.

Together, the integration of strategic planning, performance management, and budget alignment ensures that JCSD is not only addressing current operational demands but also proactively positioning the District for long-term success and resiliency.

## Short-term Factors Influencing the Budget

As part of the development of the FY 2025–26 and FY 2026–27 Biennial Budget, the Jurupa Community Services District (JCSD) has carefully evaluated several short-term factors currently influencing both operating and capital budgets. These factors reflect a rapidly evolving economic, environmental, and regulatory landscape, and underscore the importance of strategic financial planning and operational adaptability.

### Inflationary Pressures and Rising Operating Costs

JCSD, like many public agencies, continues to navigate the financial impacts of inflation. Rising labor costs—including wages, healthcare premiums, and contractual merit and step increases—have placed upward pressure on the District’s personnel budget. Concurrently, the escalating cost of essential materials such as water treatment chemicals, system components, and construction supplies has increased the cost of routine operations and capital improvement project delivery. These inflationary conditions are reflected in this budget and will continue to be monitored throughout the biennium.

### Supply Chain Disruptions and Equipment Delays

Persistent global supply chain disruptions have impacted the availability and lead times for key infrastructure components such as meters, pumps, control panels, and fleet equipment. In response, JCSD has strategically re-phased elements of its Capital Improvement Program (CIP), incorporated schedule contingencies, and adjusted procurement and maintenance strategies to mitigate risk and minimize service impacts.

### Workforce Recruitment and Retention Challenges

Maintaining a highly skilled and stable workforce remains a top priority. In the current competitive labor market, JCSD has taken proactive steps to enhance its employee value proposition, including completing a comprehensive classification and compensation study to improve salary competitiveness with surrounding agencies. In addition, the District continues to invest in employee development, cross-training, and succession planning, including evaluating

successive promotions as a retention tool where appropriate. These measures are reflected in both operating budgets and human capital strategies.

### Climate-Driven Operational Demands

The effects of climate variability—such as drought, extreme heat, and intense storm events—continue to shape short-term operational needs and long-term planning. Variations in the reliability of imported water sources have required the District to adjust operations and explore alternative or higher-cost sources to maintain supply continuity. In response, the biennial budget includes funding for a Water Source Reliability Study, which will assess the long-term sustainability, availability, and quality of JCSD’s water supply portfolio under various future scenarios. The study will inform strategic investments and help ensure resilient service delivery in the face of climate uncertainties.

### Evolving Regulatory Requirements

The District remains committed to meeting a growing array of regulatory obligations. New and emerging mandates—such as PFAS testing and treatment, lead service line inventory reporting, and expanded groundwater sustainability requirements—are driving new operational protocols and capital needs. JCSD has incorporated these priorities into its short-term budget planning, ensuring regulatory compliance while safeguarding public health and environmental stewardship.

### Interest Rate Environment and Capital Financing

Fluctuations in interest rates continue to influence JCSD’s approach to capital financing. While the District maintains a strong financial position, rising borrowing costs have prompted a more conservative and strategic outlook on debt issuance. This budget reflects a balanced approach that prioritizes pay-as-you-go funding, while leveraging grant opportunities and using external financing only when fiscally prudent.

### Customer Behavior and Revenue Variability

Changes in customer consumption patterns—driven by conservation efforts, weather conditions, and rate structures—have introduced variability in revenue projections. In response, JCSD has enhanced its financial forecasting models to better align projected revenues with expected demand, while maintaining a strong focus on rate stability, affordability, and service value.

### Technology and Cybersecurity Investments

The District continues to invest in technology and cybersecurity as foundational components of operational resilience. This includes targeted investments in asset management systems, SCADA enhancements, cybersecurity protocols, and workforce training. These initiatives support data-driven decision-making, enhance transparency, and protect critical infrastructure from emerging threats.

In summary, the Budget reflects JCSD’s commitment to proactive and resilient financial management in the face of near-term challenges. By strategically addressing inflation, climate variability, regulatory requirements, and workforce dynamics, the District is well-positioned to continue delivering reliable, high-quality services while advancing its long-term goals and maintaining the trust of the communities it serves.

## Significant Budgetary Items

The Biennial Budget incorporates several significant items that directly influence the District’s operating and capital planning, beginning with the application of adopted 2024 water and wastewater rates. These rates serve as the foundation for projecting operating revenues over the two-year period.

For the Water Enterprise, a 5% rate adjustment is scheduled for each fiscal year, in accordance with the 2024 rate study. Additionally, a key structural revision has been made to the multi-family customer class. This class has been transitioned from a uniform rate structure to a tiered residential rate structure, aligning more closely with the cost-of-service principles and promoting equity across customer classes. This restructuring is part of a broader initiative to improve rate design transparency and support conservation efforts.

On the operating expenditure side, the District is strategically planning to source a portion of its supply from a lower-cost imported water provider to reduce overall purchase water costs. This cost-saving measure not only enhances operational efficiency but also reduces JCSD's reliance on groundwater pumping, thereby preserving its adjudicated groundwater allocation water rights within the Chino Basin. In recent years, the District has underutilized its annual groundwater allotment as part of a long-term resource management strategy. This approach has enabled JCSD to accumulate additional groundwater storage credits, effectively strengthening its reserve position and improving long-term water supply reliability.

The market value of stored groundwater rights, while currently discounted relative to Metropolitan Water District wholesale rates, represents a valuable long-term asset. Beginning in FY 2025–26, the District has budgeted for the sale of a portion of its stored water rights to offset rising operational costs. This action serves two purposes: it helps moderate rate impacts for customers and supports the District's reinvestment in critical infrastructure and system reliability initiatives.

Together, these budgetary actions reflect JCSD's commitment to balancing affordability with long-term resource stewardship and financial sustainability. By leveraging cost-saving opportunities and aligning rates with service delivery costs, the District continues to maintain strong fiscal health while advancing its strategic goals.

For the Wastewater Enterprise, the remaining four years of the adopted rate study include incremental rate adjustments of 3% annually. These adjustments are reflected in the revenue projections for the FY 2025–26 and FY 2026–27 budget. Wastewater revenues are generally more stable in nature, as the volumetric (variable) component for residential and institutional customers is capped at 8 billing units, limiting revenue volatility tied to fluctuations in usage. Overall, wastewater operating revenues have remained consistent and predictable, providing a reliable foundation for the District's financial planning efforts.

On the operating expense side, the primary cost driver continues to be pass-through treatment costs from the three regional treatment agencies with which JCSD holds capacity rights. As the District does not own or operate its own treatment or disposal facilities, it relies on contractual agreements with external agencies for wastewater treatment services. These pass-through costs are subject to rate adjustments and capital recovery charges set by the agencies and represent a significant portion of the Wastewater Enterprise's annual expenditures.

A key benefit to the Wastewater Enterprise's non-operating revenue stream is the receipt of ad valorem property tax revenue assessed on parcels within the Jurupa Valley service area. This source of revenue has experienced growth in recent years as a result of the statewide dissolution of redevelopment agencies (RDAs). As former RDA obligations expire, their share of the tax allocation is redistributed among the remaining taxing entities. JCSD has benefited from this redistribution, receiving an increased portion of the property tax pool, which provides ongoing, unrestricted revenue that helps stabilize the enterprise fund and support long-term financial planning.

These dynamics position the Wastewater Enterprise on solid financial footing while reinforcing the importance of continued cost monitoring, strategic rate planning, and leveraging external revenues to offset operating and capital pressures.

For the Parks and Community Services function, the primary source of revenue continues to be assessment revenues collected through the District's Community Facilities Districts (CFDs). In FY 2025–26, these assessments are escalated by 2.5%, consistent with the March-to-March Consumer Price Index (CPI) adjustment. The same 2.5% escalation is proposed for FY 2026–27, reflecting a steady and predictable growth pattern in line with inflationary trends and prior-year methodology.

The second-largest revenue category is community services income, which includes fees and charges associated with recreational programming and events. In this biennial budget, community services revenue has been adjusted to more accurately reflect historical actuals, and new programming has been added to enhance community engagement. Expanded offerings include special events such as the Community Campout, Eggcellent Adventure, and seasonal youth camps, which are expected to contribute positively to both community participation and revenue generation.

On the expenditure side, operating costs for Parks and Community Services have remained relatively stable. Modest adjustments have been made within each budget category to reflect realignment with recent spending trends and actuals. These adjustments are intended to maintain high service levels, ensure fiscal responsibility, and support continued investment in programs and facilities that benefit the District's residents.



Overall, the Parks budget reflects a balanced approach that prioritizes operational efficiency, enhances community experiences, and ensures the sustainable use of assessment and programmatic revenues.

The Biennial Budget for JCSD’s administrative and internal service departments reflects a combination of modest ongoing cost escalations and strategic one-time investments. These efforts are designed to enhance internal operations, support staff safety, advance technological capacity, and strengthen communication and security throughout the District.

A central focus of this budget cycle is employee development and retention, safety and regulatory compliance. To proactively mitigate operational hazards, the District will conduct a comprehensive assessment of confined space and arc flash risks. This initiative will identify and document potential exposures across District sites and inform future training, safety protocols, and equipment planning. Ensuring a safe work environment not only protects employees but also supports organizational resiliency and compliance with industry standards.

In parallel with safety investments, the District is experiencing rising insurance costs, with premium increases estimated at approximately 15% in the first fiscal year. This reflects a broader, statewide trend among public agencies, driven by heightened claims exposure and tightening insurance markets. These escalating costs underscore the importance of JCSD’s commitment to preventative risk management, such as the confined space and arc flash assessments, which can help reduce long-term liabilities.

Looking ahead, the District is also investing in future-readiness and digital modernization. To support evolving operational needs, the budget includes funding for an Artificial Intelligence (AI) Readiness Study, which will evaluate the potential integration of AI-driven technologies into JCSD’s internal processes. This study complements the planned update to the Geographic Information System (GIS) Master Plan, ensuring that spatial data management remains accurate, integrated, and capable of supporting both day-to-day operations and long-range planning.

In support of enhanced public outreach and emergency responsiveness, JCSD will also be reevaluating its reverse dialer communication platform. As the District continues to expand and diversify its service area, maintaining effective communication with ratepayers and the broader community remains a priority. Upgrading this system will align with ongoing investments in data and technology, ensuring JCSD can promptly and reliably deliver time-sensitive information.

Finally, to strengthen security for District facilities, JCSD has taken steps to upgrade security cameras and increase patrol services across its facilities. This expanded coverage reinforces the District’s broader commitment to employee well-being, asset protection, and public safety.

Together, these investments form a cohesive approach to strengthening internal capacity, safeguarding District resources, and preparing for future challenges—ensuring administrative operations remain aligned with JCSD’s broader mission of service excellence and fiscal responsibility.

## Budget Overview

Revenues and expenditures for all fund enterprises:

Description	FY 25-26	FY 26-27
	Adopted Budget	Adopted Budget
Operating Revenue	\$ 91,878,128	\$ 96,364,660
Operating Expenses	90,426,048	95,190,484
Non-Operating Revenue	133,294,609	92,919,999
Non-Operating Expenses	31,497,958	23,222,963
<b>Net Change in Fund Balance</b>	<b>\$ (17,215,347)</b>	<b>\$ 2,057,820</b>
<b>Capital Outlay</b>	<b>\$ 120,464,078</b>	<b>\$ 68,813,392</b>

## Capital Improvement Plan (CIP)

The Jurupa Community Services District (JCSD) remains committed to maintaining and enhancing the infrastructure and amenities that are essential to the well-being of the community. Known for its reliable utilities, high-quality public facilities, and beautiful parks, the District approaches capital planning with a long-term, strategic mindset. The annual Capital Improvement Program (CIP) review serves as a guiding tool to identify, prioritize, and fund infrastructure projects that support JCSD's mission of delivering safe, sustainable, and efficient services.

As part of the CIP update process, staff conducted a comprehensive evaluation of system needs, community expectations, and fiscal constraints. Projects were reprioritized to reflect updated development trends, funding availability, and external challenges such as labor shortages and extended lead times for construction materials, which continue to impact project delivery timelines across the industry. Despite these challenges, the Adopted CIP reflects a carefully balanced investment strategy that advances system reliability, improves public spaces, and enhances service delivery.

The FY 2025–26 and FY 2026–27 capital plan outlines major infrastructure investments, including \$142.1 million for Water, \$43.6 million for Wastewater, and \$3.6 million for Parks. A key wastewater initiative is the Pyrite Street / State Route 60 Sewer Line Repair and Replacement Project, identified in the District's 2020 Sewer Master Plan. Condition assessments revealed significant deterioration, including sagging pipeline segments that pose a risk to reliable conveyance. In response, the Board approved a task order with DRP Engineering, Inc. in July 2023 for design engineering and bid preparation services. The project reflects JCSD's proactive approach to critical infrastructure renewal and its continued reliance on master planning to guide capital investment.

That same planning-driven approach applies to water infrastructure. Following the completion of the Water Quality Evaluation Study (WQES) in 2021, the District initiated several near-term capital projects, including the construction of three PFAS removal treatment facilities and a new groundwater production well. These projects significantly improved water quality and supply resilience. With those projects now operational or underway, the District is preparing for the next phase through the Source Water Reliability Study (SWRS). This comprehensive study will evaluate current and projected customer demand, assess vulnerabilities across the District's water portfolio, and develop a long-term supply diversification strategy. The SWRS ensures that future capital investments are not only reactive but also forward-looking and integrated with broader growth and resource management goals.

A major capital project planned for the upcoming budget period is the construction of a recycled water system that will transport treated water from the WRCRWA treatment plant to parks, schools, and street landscaping areas throughout the City of Eastvale. Additionally, the District proposes connecting this new system to its existing non-potable water pipelines, which currently deliver potable water to irrigation customers in the City of Jurupa Valley. To support this initiative, the District has secured \$45 million in grant funding and \$19.8 million in low-interest State Revolving Fund (SRF) loans. The total construction cost is estimated at approximately \$71 million over the two-year budget cycle.

The District is also moving forward with its Advanced Metering Infrastructure (AMI) project, which will replace aging water meters with modern AMI meters. This upgrade will enhance our water management systems and significantly improve the customer experience. AMI technology will provide real-time water usage data and leak detection alerts, helping customers monitor and manage their water consumption more effectively. The District has secured \$5 million in grant funding for the project and anticipates spending approximately \$15 million on construction over the next two budget years.

In addition to system expansion and treatment improvements, JCSD continues to invest in the renewal of existing infrastructure through its annual Water and Wastewater Repair and Replacement (R&R) Program. The FY 2025–26 program will focus on the 44<sup>th</sup> Street area in Jurupa Valley, where aging and undersized water and sewer pipelines were identified through condition assessments and leak history analysis. Coordinating these improvements within a single project reduces overall costs, shortens construction schedules, and minimizes community disruption, highlighting the District's commitment to efficient, customer-focused infrastructure delivery.

Beyond core utility infrastructure, JCSD also recognizes the importance of capital investment in community amenities and public facilities. Within the Parks capital program, the District is advancing improvements to the Harada Neighborhood Center, which will enhance the functionality, appearance, and overall experience of one of the community's most utilized recreational assets. These improvements align with the District's goal of maintaining vibrant and accessible community spaces that foster engagement and promote health and wellness.

Additionally, to support sustainable operations and reduce water use across the parks system, the District is investing in an automated irrigation control system. This project will modernize irrigation infrastructure by integrating weather-based and remote control technologies, improving water efficiency, reducing manual oversight, and extending the life of landscaping assets. The initiative reflects the intersection of technology, sustainability, and service quality—a growing area of focus across JCSD’s departments.

These capital projects form a comprehensive and interconnected investment plan that supports the District’s long-term vision. Whether through the rehabilitation of underground pipelines, the enhancement of community centers, or the modernization of park systems, each initiative contributes to a more resilient, efficient, and community-oriented service delivery model. JCSD’s CIP remains a critical vehicle for advancing strategic priorities while honoring its commitment to fiscal responsibility and public trust.

## Conclusion

As you explore the pages of this biennial budget, we invite you to view it not just as a financial document, but as a reflection of the thoughtful planning, technical expertise, and shared commitment that drive our daily work. Behind every line item is a coordinated effort to deliver reliable water and wastewater services, maintain quality infrastructure, and provide meaningful recreation opportunities that enhance the lives of those we serve.

This budget embodies the strategic direction set forth by the Jurupa Community Services District, aligning fiscal decisions with community priorities, operational needs, and long-term sustainability. It serves as a guiding framework for the next two fiscal years, outlining planned investments in critical capital infrastructure, identifying funding strategies, and reinforcing our responsibility to current and future ratepayers.

More than a financial plan, this document is also a statement of intent—affirming the District’s ability to leverage its resources to meet regulatory obligations, reinvest in aging infrastructure, and continue delivering essential services at the highest level. The capital improvements outlined here are not only necessary, but they are also foundational to supporting growth, resilience, and the continued well-being of our community.

We are grateful to the Board of Directors for their leadership, vision, and unwavering support of the District’s mission and financial stewardship. This budget would not be possible without the dedication and collaboration of staff across all departments, whose efforts reflect a shared commitment to public service, equity, and operational excellence. Together, we remain focused on delivering value, transparency, and progress as we plan for a stronger and more connected future.

Respectfully,

A handwritten signature in black ink, appearing to read "Chris Berch", with a stylized flourish at the end.

Chris Berch  
General Manager



**RESOLUTION NO. 3482**

**RESOLUTION OF THE BOARD OF DIRECTORS OF  
JURUPA COMMUNITY SERVICES DISTRICT ADOPTING  
THE BIENNIAL BUDGET FOR FISCAL YEARS 2025-2026  
and 2026-2027**

**WHEREAS**, this District's General Manager has prepared a proposed Biennial Operating and Capital Improvement Budget for Fiscal Years 2025-2026 and 2026-2027, which has been made available for public review; and

**WHEREAS**, on June 9, 2025, this Board of Directors conducted a public hearing on the adoption of the proposed Biennial Budget, with notice of the public hearing published in a newspaper of general circulation within the District at least two weeks in advance of the hearing, and has considered all comments on the proposed Biennial Budget provided at the hearing; and

**WHEREAS**, adoption of the proposed Biennial Budget will also constitute authorization for the General Manager to pay routine budgeted expenditures associated with budgeted expenses including, but not limited to:

- Watermaster assessments;
- Chino Basin Desalter Authority payments;
- Source Water Purchases;
- Western Riverside County Regional Wastewater Authority/City of Riverside Wastewater Charges;
- Inland Empire Brine Line (IEBL) Charges;
- Parks maintenance contract invoices;
- Annual Software Maintenance
- Annual CalPERS Unfunded Liability Payment(s)
- CalPERS Pension Contributions
- OPES Retiree Health Insurance Premium Payments
- OPES Unfunded Liability Payment(s)
- Annual Liability and Workers Compensation Insurance Payments
- Annual Debt Service Payments

- FY 2025-2026 and FY 2026-2027 Salary Schedule Including Payroll Taxes
- Capital Project Expenditures Approved by the Board; and
- Utility bills

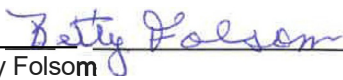
**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of Jurupa Community Services District hereby adopts a Biennial Budget for Fiscal Years 2025-2026 and 2026-2027, attached hereto as Exhibit "A."

SECTION 2. That the District's General Manager is hereby authorized to pay routine budgeted expenditures as described in the above recitals of this Resolution.

SECTION 3. That the District's Department Heads are hereby authorized to exceed on a need basis individual operating budget accounts within the budget categories of personnel services for authorized positions, operations, and capital outlay, and are authorized to move appropriations from one object to another, within each budgetary department program, and between departments within the same fund, provided that total appropriations for the fund are not exceeded as adopted.

SECTION 4. That all active unexpended project (O&M, R&R, Expansion) annual appropriation balances that existed at end of Fiscal Year 2025-26 will be re-appropriated for continued use in Fiscal Year 2026-27.

**ADOPTED** this 9<sup>th</sup> day of June 2025.

  
 Betty Folsom  
 President of the Board of Directors

**ATTEST:**

  
 Maria E. Ayala  
 Executive Services Manager/  
 Secretary to the Board of Directors

FY 2025-26 & FY 2026-27

# INTRODUCTION



## Introduction Contents

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# BUDGET GUIDE

This budget document is the District's biennial financial plan prepared by District Management and approved by the Governing Board. The financial plan serves as a policy document, operations guide, and as a means of transparent communication. The budget document is a comprehensive and balanced financial plan that features the key elements of the budget and the major changes and expectations to help users gain an understanding of the District's financial status and future plans. To help readers navigate this document an outline of each of the major sections of the budget is included below.

## Budget Message

This section includes the General Manager's Budget Message, District-Wide Goals and Strategies, Short-term factors influencing the budget, significant budgetary items, budget overview, Capital Improvement Plan, and the Budget Resolution.

## Introduction

The Introduction section includes the Budget Guide, History & Profile, Organization and Administration, Statistical Section, Organizational Structure, and District Vision.

## Financial Structure, Process & Policy

This section presents an in-depth District-wide overview of the District's financial structure, budget process, and significant policies.

## Financial Summaries

This section is a comprehensive summary and detail of the District's major funds and their Operating & Capital Budgets.

## Department Information

This section provides comprehensive information for each functional program within the District including their operational budget. The Biennial Budget is organized into:

Personnel Summary • Mission, Goals, Accomplishments, & KPIs

Departmental Budgets • Board/GM Services • Records Retention • Human Resources • Finance and Accounting • Information Technology • Customer Service & Meters • Engineering & Water Resources/Development Engineering • Water Administration • Wastewater Administration • Parks Administration

Internal Programs • Emergency Preparedness Program & Safety Program • Public Affairs • Conservation • Government Affairs • Fleet Maintenance • Facilities Maintenance • Mechanical • Electrical & Instrumentation • Operations Technology SCADA • Planning • IT GIS • Streetlight and Landscape Maintenance • Community Facility Districts

## Capital & Debt

This section presents the Capital Improvement Projects for the Biennial Budget and describes the District's debt.



The budget represents actions needed to implement the District's short-term and long-term goals and objectives.

# HISTORY & PROFILE

The District was formed on July 30, 1956 under the provisions of the Community Services District Law of the State of California (Government Code, Title 6, Division 2), for the purpose of installing a wastewater system within the Jurupa community. The District has authority to provide a wide range of governmental services and is governed by a five-member Board of Directors (the “Board”).

The District encompasses a 48-square mile region located in the extreme northwestern portion of Riverside County, approximately 47 miles east of the Los Angeles civic center and four miles west of the downtown area of the City of Riverside. The District serves the City of Eastvale and a portion of the City of Jurupa Valley located in Riverside County which includes the communities of Jurupa, Mira Loma, Eastvale, Glen Avon, Pedley, Sunnyslope, Sky Country and Indian Hills.

The District is situated within an area identified as the “Jurupa Region” by the Riverside County Department of Economic and Community Development. The Jurupa Region is bordered on the north and west by San Bernardino County, on the east by the community of Rubidoux, while its southern boundaries vary, but are generally north of the Santa Ana River.

1960

The District’s first general manager and secretary were hired. General obligation bonds were sold to finance the wastewater collection system and a treatment plant, which were completed in 1961. Local citizens began to request the Board of Directors solve other problems, the most important one being the development of a good water supply. A study was completed which recommended the sale of water revenue bonds to finance the consolidation and improvement of three existing water companies in the Jurupa area. These three companies were the Jurupa Heights Water Company, the La Bonita and the Monte Rue Acres Mutual Water Company.

1972

The state and federal agencies mandated the consolidation of various facilities, including those operated by Rubidoux Community Services District, the District and the City of Riverside, into a regional wastewater treatment plant, now known as the City of Riverside Regional Wastewater Treatment Plant (the “Riverside Plant”), which is operated by the City of Riverside.

1979

In 1979, the District completed a large project consisting of three reservoirs, six miles of transmission pipeline, four new wells, one new booster station, a large pump station and wastewater interceptor line from the District’s wastewater treatment plant to the Riverside Plant. The District entered into an agreement with a local property owner to build a sewage treatment plant, which would provide reclaimed water to irrigate a golf course located at the Indian Hills residential development. Since 1979 the District has grown, through annexation, from 26 square miles to 40.8 square miles and from 1,500 water connections to 33,346 water connections and over 32,000 wastewater connections, serving a population of approximately 134,000. The District also provides water, through inter-ties, to its neighboring water agencies of the City of Norco and the Santa Ana River Water Company.

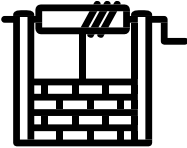
1996

The District administers an illumination district, lighting maintenance districts, landscape maintenance districts and provides graffiti control, placing charges on the property tax bills to cover the energy charges of the street lights and the operation and maintenance of landscaping within public rights-of-way throughout the District’s service area.

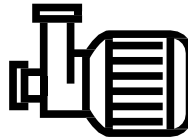
The District formulated a community park plan and has formed 48 community facilities districts to provide the financing mechanism for acquiring, improving and maintaining approximately 228 acres of community and neighborhood parks.

# WATER

The District provides potable water in its service area (see “Service Area Map” section) and also provides water to its neighboring water agencies of the City of Norco and the Santa Ana River Water Company. The following illustrations lists the Water System major facilities:



26 Groundwater Wells



10 Pump/Booster Stations



469 Miles of Pipeline

## Water Service Area

The District has two general regions, an older area that has been in service for 45 or more years and newer areas that have been in service for fifteen years or less. From 2001 to 2006, the District experienced a dramatic increase in growth. The facilities needed to accommodate this growth were financed by developers and funded either through the use of Community Facilities District special taxes and bonds or facility capacity fees.

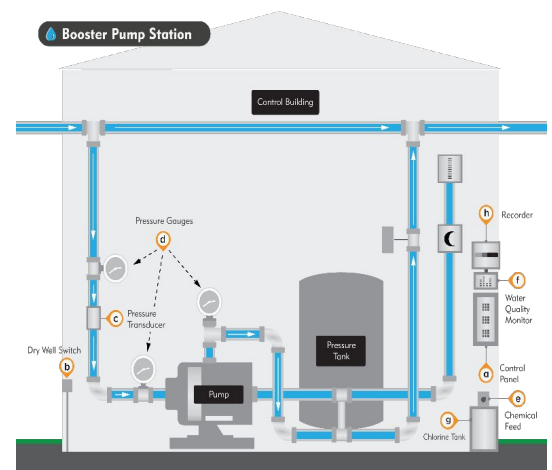
The District estimates that the current population within the District is approximately 135,000, or 5.5% of the population of Riverside County. The District’s primary water sources are local groundwater basins. To ensure a reliable water supply for both existing and future residents, the District participates in a joint power authority (JPA) with neighboring agencies called the Chino Basin Desalter Authority (CDA). Local groundwater supplies include untreated water pumped from the Chino Basin for potable and non-potable uses and groundwater pumped from the Riverside Basin for non-potable use. JCSD produced and purchased 23,935-acre feet of water in the fiscal year 2023-2024.

The District provides water services to approximately 33,7150 residential, commercial, and irrigation connections from local groundwater sources. Residential customers make up approximately 94% of the District’s customer base and consume approximately 75% of the water produced annually by the District.

JCSD pledges to provide a reliable, high quality water source to our customers and pursue alternative sources of future water supplies including regional recycled water projects. The District is committed to remaining a regional leader in promoting water conservation and continuing to make investments in our Conservation and Outreach programs to ensure compliance with State mandates. The District encourages customers to use water efficiently to help the District achieve its water supply diversification goals and objectives and to achieve State-mandated water use targets.

## Water Supply

The District’s primary water supply is local groundwater from the Chino Basin aquifer. The District maintains 26 active groundwater wells; 19 of which are potable and 7 are raw water wells. In addition to groundwater, the District also purchases: (i) desalted water from the Chino Desalter Authority (the “CDA”) and (ii) treated domestic water from the City of Ontario and Rubidoux Community Services District.



Booster Stations

## Water Rights

Chino Basin Groundwater Aquifer: The District receives a substantial portion of its water supply from the underlying Chino Basin groundwater aquifer, which is an adjudicated groundwater supply. A judgment entered in the Superior Court of the County of San Bernardino in 1978 in the case Chino Basin Municipal Water District v. City of Chino, et al. appointed the Chino Basin Municipal Water District as “Watermaster” of the groundwater and adjudicated rights to the groundwater and storage capacity within the Chino Basin.

The District currently has rights to produce 19,393 acre-feet of water annually before being required to purchase replenishment water. The right to produce 19,393 acre-feet consists of:

- “Appropriative rights” to the basin in the amount of 1,535 acre-feet annually.
- “Safe yield rights” to the basin in the amount of 1,535 acre-feet annually.
- “Land conversion water rights” to the basin in the amount of 15,248 acre-feet annually pursuant to a Peace Agreement with respect to the Chino Basin dated June 29, 2000 (“Peace Agreement”). The Peace Agreement terminates December 31, 2031, although is subject to extension for an additional 30 years. Land conversion rights are acquired as agricultural land is converted to urban uses. The District is entitled to receive an additional two acre-feet of water for each acre of land converted within the District’s boundaries.
- Reallocation of agricultural rights (excluding land-use conversions) to the basin totaling 1,075 acre- feet annually.

The Watermaster is responsible for monitoring the amount of water extracted by basin pumpers so they do not take more than their adjudicated amount. Should the District take more than its allocation, it is required to pay for replacing that water.

The Chino Basin aquifer relies on recharge from imported water purchased from the Metropolitan Water District of Southern California (the “MWD”). The MWD obtains its water from the State Water Project and the Colorado River. As a result of long-term drought conditions in the Colorado River Basin and the federal court decision that restricts pumping from the Sacramento-San Joaquin River Delta, MWD imposed water supply allocations on its member agencies effective July 1, 2009 and has cut off recharge water, which indirectly affects the District.

Chino Desalter Authority: The District also purchases 11,733 acre-feet of desalted water from the CDA on a take-or-pay basis. Desalted water provides a secure source of water when there is a reduction in other supplies. The replenishment cost is included within the cost of the desalted water.

Additional Rights: The District currently holds additional rights of approximately 44,604 acre-feet of stored (supplemental) water within the Chino Basin aquifer. This water is available to be delivered on an as-needed basis.

Alternative Future Water Sources: The restrictions on the State Water Project as a result of the federal court decision that restricts pumping from the Sacramento-San Joaquin River Delta, is forcing southern California water agencies, including the District, to develop local resources. The development of brackish water and seawater has become a more viable alternative. In the past 10 years the cost of desalting seawater has been reduced by more than half from \$2,200 per acre foot to approximately \$1,100 per acre foot.

## Water Storage

The District has 16 water storage reservoirs in locations throughout the District, with a total capacity of 58 million gallons. District reservoirs are welded steel tanks. Recently the District has added a new heli-hydrant used for firefighting helicopters to quickly refill their water during aerial firefighting operations, and more heli-hydrants are proposed to be installed in strategic locations in our service area.

## Distribution System

The water distribution system consists of 8 pressure zones with static water levels ranging from 870 to 1,350 feet in elevation. Water is distributed via a total of 469 miles of pipelines ranging in diameter from 8 inches to 30 inches.

There are seven booster stations within the Water System, which are operated by electric motors. Pressure reducing valves are located in two station locations, transferring flow from upper to lower zones.



# WASTEWATER

The District's Wastewater System is centered on a regional approach to treatment as a cost-effective way to treat wastewater. The Wastewater System comprises wastewater mains, trunk wastewaters, lift stations and force mains through which the District discharges wastewater to regional wastewater treatment facilities in the area. The District does not own nor operate its own wastewater treatment and disposal facilities. Rather, the District has capacity rights, in three different wastewater treatment facilities:

- City of Riverside Regional Wastewater Treatment Plant (Riverside Plant)
- Santa Ana Watershed Project Authority (SAWPA), Inland Empire Brine Line (Brine Line), which is tributary to the Orange County Sanitation District (OCSD) Treatment Plant
- Western Riverside County Regional Wastewater Authority Treatment Plant (WRCRWA)

The District has three tributary service areas (Zones). Dischargers in Zone 1 discharge to the Riverside Plant and are located in Jurupa Valley, East of Etiwanda Avenue. Dischargers in Zone 2 discharge to WRCRWA Plant and are primarily located in Eastvale and Jurupa Valley, West of Etiwanda Avenue. Dischargers in Zone 3 discharge to the Brine Line and are primarily located within Community Facilities District 1, an industrial zone. The Brine Line system is designed to convey and treat brine and industrial sewage flows, although sanitary wastewater from restrooms from the industrial and commercial buildings and approximately 100 residences flow to the Brine Line.

The District's collection and trunk wastewater system includes 391 miles of pipe, ranging in diameter from 4" to 48". From 2001 to Present, the District experienced a dramatic increase in growth in the western half of the District, especially the City of Eastvale. The facilities needed to accommodate this growth were financed by developers and funded either through the use of community facilities district special taxes and bonds or facility capacity fees.

## Regional Treatment Capacity Rights

### Riverside Capacity Rights

The original capacity rights purchased from the City of Riverside under an agreement dated December 1, 1976 for advanced treatment of partially treated wastewater and then on May 4, 1978, entitled the District to deliver 2.3 MGD of raw sewage to the Riverside Plant for treatment. In 1990, the District acquired an additional 1.7 MGD of wastewater treatment capacity right in the Riverside Plant, for total capacity rights of 4.0 MGD. On December 8, 2015, the District entered into a Settlement Agreement with the City of Riverside that entitles the District to discharge an additional 1 MGD beginning in the year 2030, for a total of 5 MGD. The Settlement Agreement obligates the District to contribute annual fixed amounts to Riverside's Capital Fund (\$287,500 per year for the first 10 years, then \$400,000 per year for the next 10 years). The Riverside Plant is located on the southern bank of the Santa Ana River in the northwestern corner of the City of Riverside. The Riverside Plant provides wastewater treatment for areas within the City of Riverside, as well as for areas within the District, the Rubidoux Community Services District, and the Edgemont Community Services District.

### Brine Line Capacity Rights

SAWPA was formed in 1972 for planning, constructing, and operating the Brine Line. Brine Line and appurtenant works provide a means for intercepting and transporting saline wastewater from the upper Santa Ana River Watershed for treatment at the OCSD's Treatment Plant No.1 in Fountain Valley and discharge of the effluent to the Pacific Ocean five miles offshore from the Santa Ana River. OCSD has contracted with the Santa Ana Watershed Project Authority ("SAWPA") to treat up to 30 MGD of wastewater from the Brine Line, which includes the capacity owned by the District. Western has entered into an agreement with SAWPA whereby Western will purchase OCSD's Capacity Rights from SAWPA.

The Brine Line Agreement allows Western to assign up to 4.68 million gallons per day (MGD) of pipeline capacity rights in the Brine Line System to the District. Under this agreement the District may purchase up to 4.68 MGD of

discharge capacity for wastewater conveyance, with equivalent treatment and disposal rights purchased separately from the Orange County Sanitation District (OCSD) in minimum increments of 10,000 gallons per day. The District paid Western an initial fee of \$1.961 per gallon for the pipeline capacity rights. The cost for treatment and disposal capacity is determined by rates set by the Santa Ana Watershed Project Authority (SAWPA), Western, and OCSD. In addition to capacity purchase costs, the District reimburses Western for all operating, maintenance, and capital replacement costs incurred under Western's agreement with SAWPA for conveying, treating, and disposing of the District's wastewater.

In June 1989, the District entered into an agreement with the Western Municipal Water District (Western), a Member Agency of SAWPA, to purchase 4.68 MGD of Western's Brine Line capacity rights entitling the District to discharge sewage and wastewater into the Brine Line for transmission and 0.320 MGD to the OCSD wastewater treatment plant for treatment and disposal. Over the years, through several agreements, transfers and purchases the District's Brine Line Capacity has decreased to 3.493 MGD and the District's OCSD Treatment and Disposal Capacity has increased to 1.155 MGD.

The Brine Line system is designed to accommodate industrial sewage flows, which represents the bulk of the District's flows to Brine Line. The District's nominal residential sewage flow through the Brine Line System for transmission, treatment and disposal of domestic wastewater is considered to be temporary in nature.

### WRCRWA Capacity Rights

The District owns capacity rights of 6 million gallons per day ("MGD") within the WRCRWA. The WRCRWA Plant is a 14 MGD plant with the potential for expansion to an ultimate size of 24 MGD, located in the City of Eastvale. WRCRWA was formed under a joint exercise of powers agreement (JPA Agreement) for constructing, maintaining, and operating the WRCRWA Plant. WRCRWA is composed of five-member agencies, the District, City of Corona, Western Municipal Water District, Home Gardens Sanitary District and the City of Norco. The governing body of WRCRWA is a board of directors which consists of ten individuals, two appointed by each member agency. New WRCRWA members may only be admitted upon unanimous consent of the existing member agencies. Any member agency may withdraw from WRCRWA by providing written notice to the other member agencies at least 120 days before the end of any fiscal year. Any withdrawing member agency is entitled to receive its proportionate share of WRCRWA's assets or the corresponding equivalent value and is responsible for discharge of its proportionate share of WRCRWA's liabilities.

### Treatment Rates

Each of the Treatment Agencies has a unique way of charging for Treatment Services.

#### City of Riverside

JCSD pays the City of Riverside four types of charges for wastewater treatment service. Flow based charges, BOD surcharges, TSS surcharges and capital charges based upon projected budgets. Once the budget year is complete and all actual expenses are known the charges are reconciled to the actual expense.

#### Brine Line

JCSD pays Western for Brine Line Conveyance and Treatment. The Brine Line Fixed Charges based upon ownership of Brine Line and Treatment Capacity. Brine Line Variable Charges are based upon actual flow, BOD and TSS. The capital charges are built into the rates.

#### WRCRWA

WRCRWA fixed and variable rate component is pursuant to resolution adopted by WRCRWA, each member agency pays fixed rates per MGD of capacity in order to defray operation and maintenance costs which do not vary significantly in proportion to the flow delivered by each agency to the system. The District's allocation for the fixed rate fees relating to treatment and administration is 6 MGD. WRCRWA has a fixed conveyance rate, but JCSD is not subject to that rate because it does not use WRCRWA facilities for conveyance. Since the District is a member agency of the WRCRWA JPA and owns 42.85% share of the treatment plant facilities based upon capacity ownership the District also contributes capital costs and debt service to the treatment plant.

# PARKS AND RECREATION

In 1995, the Jurupa Community Services District (JCSD) Parks & Recreation Department was formed and began providing parks and recreation services for the Eastvale area, with our service boundaries being known as the “JCSD Parks Territory” (Territory). The Parks & Recreation Department is one of 216 nationally accredited agencies through National Recreation and Park Association’s (NRPA) Commission of Accreditation for Parks and Recreation Agencies (CAPRA). Eastvale incorporated into a city in 2010 with JCSD continuing to provide parks and recreation services to over 60,000 residents within the 14 square- mile Territory.

Presently, the JCSD Parks & Recreation Department is responsible for providing recreation programs, community related activities and special events; managing over 240 acres of parkland, which includes 15 parks, first-class athletic fields, two splash pads, trails, a 30,000 square foot community center, and a 5,000 square foot activity center; a 2.61 mile bicycle and equestrian trail, Kids Zone program in facilities at 5 elementary schools; graffiti abatement; and maintaining over 5.0 million square feet of frontage landscaping.

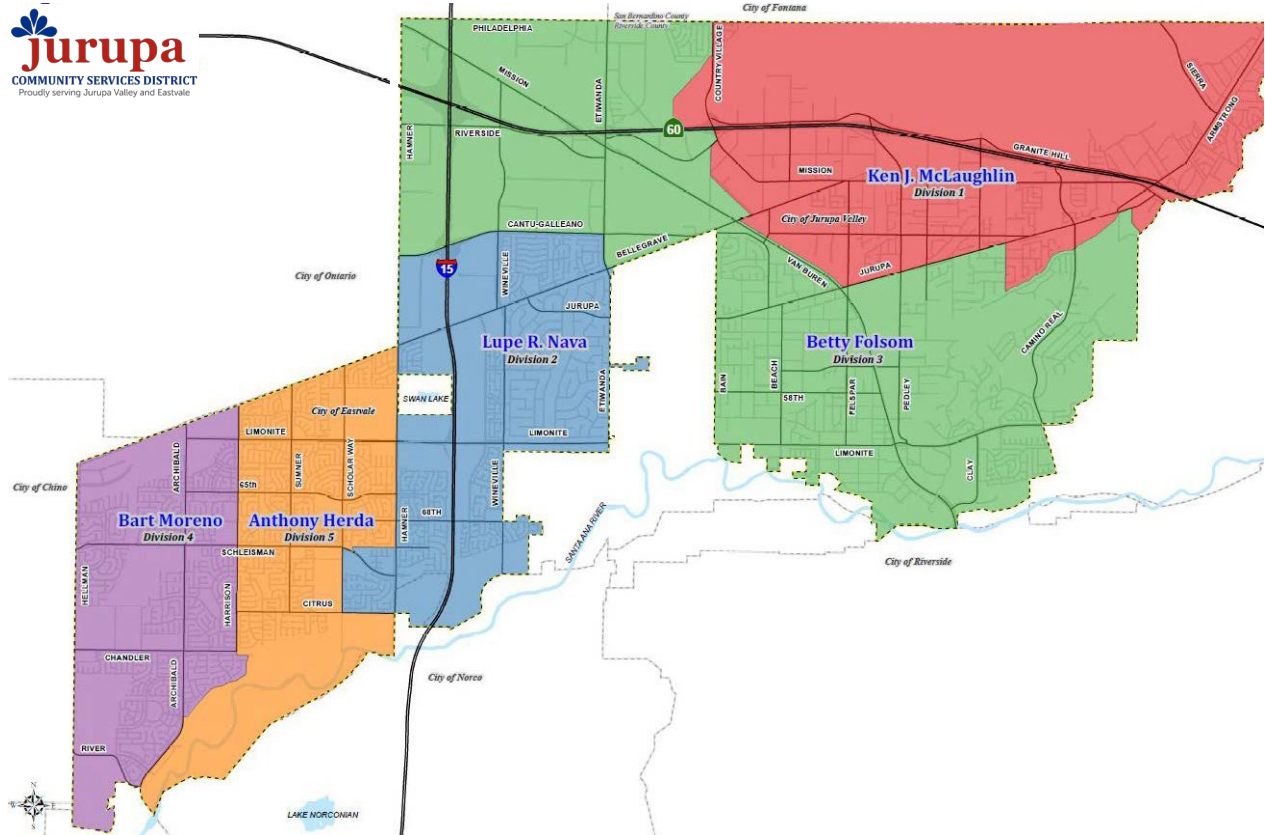
The parks are primarily utilized by organized youth sports leagues for soccer, softball, baseball, youth football, and cheerleading and adult sports such as cricket, basketball, softball, tennis, and pickleball. Most parks have playground equipment for the kids and picnic shelters for use by the public on a reservation basis for gatherings such as family, birthdays, and other celebrations.





# ORGANIZATION

The District was formed on July 30, 1956 under the provisions of the Community Services District Law of the State of California (Government Code, Title 6, Division 2), for the purpose of installing a wastewater system within the Jurupa community. The District is governed by a five-member Board of Directors (the "Board").



Director  
Ken McLaughlin  
Div. 1



Director  
Lupe R. Nava  
Div. 2



President  
Betty Folsom  
Div. 3

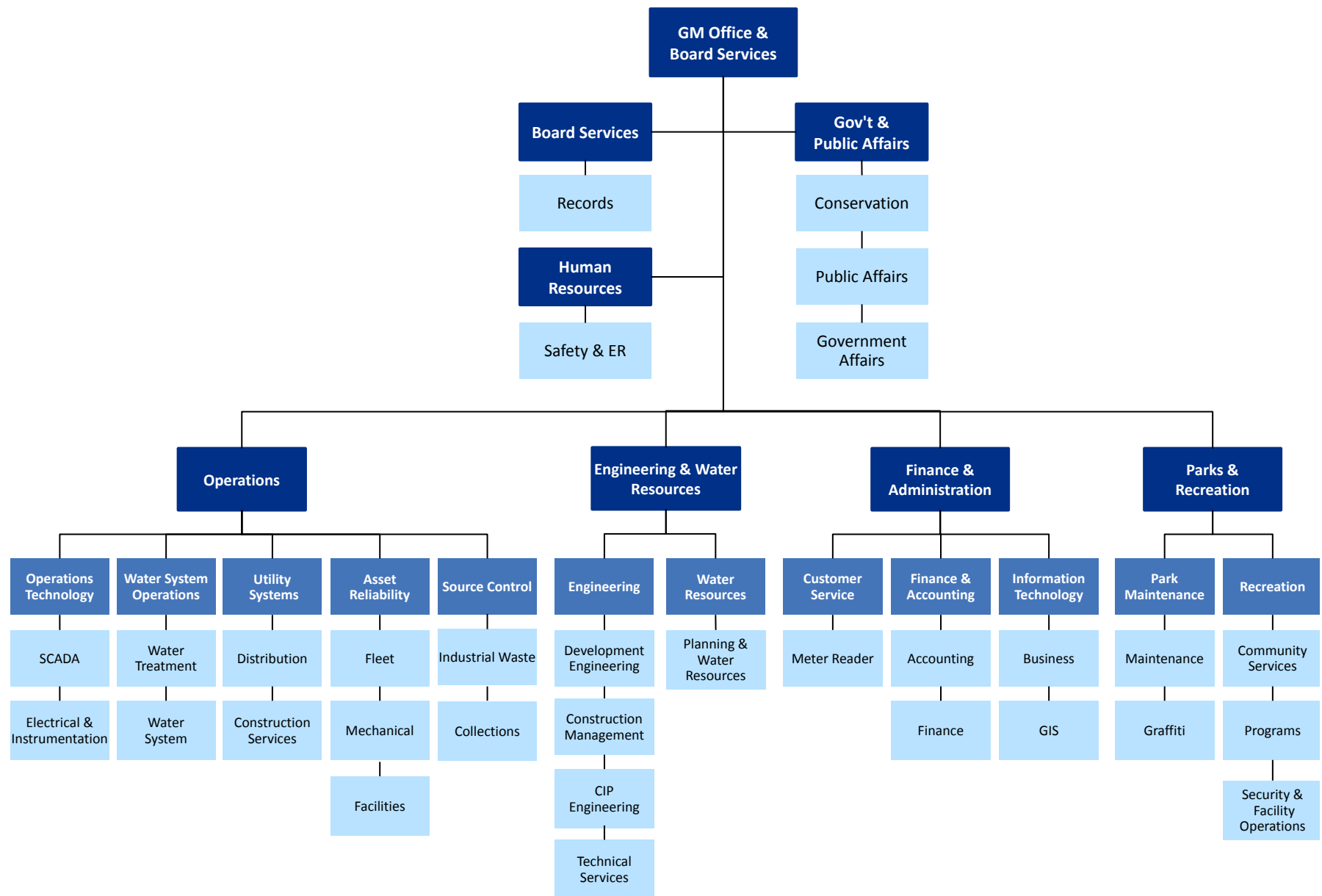


Director  
Bart Moreno  
Div. 4



Vice President  
Anthony Herda  
Div. 5

## Organizational Structure





# CLIMATE

Jurupa Valley, California gets 14 inches of rain, on average, per year. The US average is 39 inches of rain per year. Jurupa Valley averages 0 inches of snow per year. The US average is 26 inches of snow per year. On average, there are 272 sunny days per year in Jurupa Valley region. The US average is 205 sunny days.



Summer High: Average July high is around 92.

Winter Low: Average January low is 39.

Sperling's Comfort Index for Jurupa Valley region is 72 out of 100. A higher score indicates a more comfortable year-round climate. The US average for the comfort index is 54. The index is based on the total number of days annually within the comfort range of 70-80 degrees.

Climate is typically mild winters, warm summers, and moderate rainfall, consistent with interior coastal Southern California. The usually mild climatological pattern is interrupted infrequently by periods of extremely hot weather or winter storms.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Jurupa Community Services District  
California**

For the Biennium Beginning

**July 01, 2023**

*Christopher P. Morill*

Executive Director

# STATISTICAL SECTION

Approximately 75% of the District's water consumption are from residential customers within the service area. Population growth projections vary within the District's service area due to a number of proposed developments with unspecified timing for completion.

## Ten Largest Customers Fiscal Years Ended June 30, 2024 and 2015

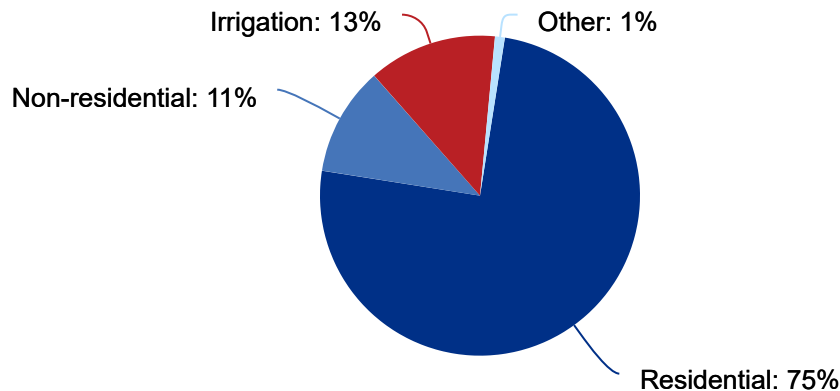
### FISCAL YEARS ENDED JUNE 30, 2024

Customer Name	HCF of Water	% of Total HCF	Revenue	% of Total Revenue
1. MC Management	142,924	1.37%	\$ 349,403	0.85%
2. Metal Container Corporation	76,371	0.73%	232,132	0.56%
3. Lewis Homecoming	82,678	0.79%	217,216	0.53%
4. Koss Oak Quarry LLC	120,350	1.15%	195,913	0.48%
5. Vesada Apartments	37,155	0.36%	157,887	0.38%
6. Del Real Foods	59,255	0.57%	131,551	0.32%
7. Serafina HOA	39,589	0.38%	124,704	0.30%
8. Lewis Retail Center	25,658	0.25%	94,416	0.23%
9. CNUSD Roosevelt HS	37,000	0.35%	89,315	0.22%
10. Millard Refrigerated Services	28,695	0.28%	67,354	0.16%
	<b>649,675</b>	<b>6.23%</b>	<b>\$ 1,659,891</b>	<b>4.03%</b>

### FISCAL YEARS ENDED JUNE 30, 2015

Customer Name	HCF of Water	% of Total HCF	Revenue	% of Total Revenue
1. MC Management	123,716	1.11%	\$ 311,978	1.01%
2. Metal Container Corporation	111,925	1.01%	284,251	0.92%
3. Lewis Homecoming	89,119	0.80%	253,264	0.82%
4. Koss Oak Quarry LLC	199,381	1.79%	179,051	0.58%
5. Bravo Estates	60,641	0.54%	136,798	0.44%
6. Serafina HOA	37,017	0.33%	118,933	0.38%
7. Del Real Foods	50,110	0.45%	113,392	0.37%
8. Lewis Retail Center	33,013	0.30%	92,437	0.30%
9. Millard Refrigerated Services	37,839	0.34%	87,949	0.28%
10. JCSD Park Irrigation	39,575	0.36%	86,795	0.28%
	<b>782,336</b>	<b>7.03%</b>	<b>\$ 1,664,848</b>	<b>5.38%</b>

### Usage by Customer Class



## Principal Employers County of Riverside Current Fiscal Year and Nine Years Ago

Employer	2015		2024	
	Number of Employees	Percentage of Total Employment	Number of Employees	Percentage of Total Employment
County of Riverside	20,684	2.17%	23,772	2.17%
Amazon			14,317	1.31%
March Air Reserve Base	8,500	0.89%		
Stater Brothers Markets	6,900	0.72%		
Walmart	6,550	0.69%		
University of California, Riverside	5,768	0.60%	8,593	0.78%
Kaiser Permanente Riverside Medical Center	5,300	0.56%		
State of California			8,398	0.77%
Walmart			6,465	0.59%
Moreno Valley Unified School District			6,020	0.55%
Kaiser Permanente Riverside Medical Center			5,817	0.53%
Corona-Norco Unified School District	4,932	0.52%		
Temescula Valley Unified School District	4,000	0.42%		
Riverside Unified School District	3,871	0.41%	5,431	0.50%
Hemet Unified Schood District	3,400	0.36%		
Stater Brothers Markets			4,990	0.46%
Mount San Jacinto Community College			4,638	0.42%
<b>Total</b>	<b>69,905</b>	<b>7.34%</b>	<b>88,441</b>	<b>8.08%</b>

Sources: County of Riverside, Riverside County Economic Development Agency

## Demographic Statistics Last Ten Calendar Years

Calendar Year	Riverside County		City of Eastvale		City of Jurupa Valley	
	Population	Growth (%)	Population	Growth (%)	Population	Growth (%)
2024	2,442,378	0.60%	68,884	(0.3%)	104,721	0.10%
2023	2,439,234	0.30%	69,514	3.40%	105,384	-2.50%
2022	2,435,525	(0.8%)	69,929	1.8%	108,097	0.9
2021	2,454,453	0.5	67,626	0.5%	107,083	0.7
2020	2,442,304	0.1	66,413	0.4%	106,318	0.2
2019	2,440,124	1.00%	66,078	2.3%	106,054	4.70%
2018	2,415,955	1.30%	64,855	3.8%	101,315	3.20%
2017	2,384,783	1.60%	64,613	3.8%	101,315	3.20%
2016	2,347,828	1.30%	63,162	2.8%	98,177	0.40%
2015	2,317,924	1.20%	60,825	(0.1%)	97,768	N/A

Notes:

<sup>(1)</sup>City of Eastvale incorporated on October 1, 2010

<sup>(2)</sup>City of Jurupa Valley incorporated on July 1, 2011

Source: California Department of Finance

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*Intentionally*



FY 2025-26 & FY 2026-27

# FINANCIAL STRUCTURE, PROCESS, & POLICY

## Financial Structure, Process, & Policy Contents

- 💧 Fund Structure
- 💧 Basis of the Budget
- 💧 Financial Policies
- 💧 Accounting System
- 💧 Internal Controls
- 💧 Employee Compensation

## Financial Structure, Process, & Policy

### Fund Descriptions and Fund Structure

The District's budget is organized through the utilization of funds, with each fund representing a different service component of the District. Every fund is considered its own separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund net position, revenues, and expenditures or expenses, as appropriate. Financial activities are allocated to and accounted for in the individual funds based upon the purposes for which they are to be spent.

The District provides two separate utility services with distinct enterprise operating funds. Each fund is supported by its own service charges, variable fees, and other revenues. The water and wastewater operating funds are utilized for day-to-day operations and maintenance activities, which occur as actual expenses. Rates that are assessed to customers via Water Sales, Meter Service Charges, Wastewater Service Charges, Parcel Assessments are the primary revenue sources of these funds. These activities require cash, checks and wire transfers on a regular basis and affect the District's cash flow.

The water fund accounts for the cost of pumping/treating groundwater, importing and purchasing water, and delivering quality water to the customers. The wastewater fund accounts for the cost of collecting sewage from residential and commercial accounts and transporting it either of the three wastewater treatment facilities.

Currently the District utilizes funds titled as: Water, Wastewater, Parks, Graffiti, Lighting & Landscaping Funds, Streetlight Capital Fund, Water Capital Fund, Wastewater Capital Fund, Parks Capital Fund and Administration which is later transferred through an allocation methodology to the other funds. These represent all the Funds that are included in the District's audited financial statements. The accounts of the District are established for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations. Funds are organized into three major categories:

### Governmental Funds

*Eastvale Parks* – This fund is used to account for the Eastvale parks special assessment revenue and facility fees restricted for Eastvale park maintenance and improvements.

*Eastvale Parks Capital Fund* – This fund accounts for funding of the District's long-term parks related capital improvement projects. It is funded by the cash collected for parks capital fees and by surpluses generated by the park's operations (excess of revenue of expenses before depreciation). Reserves will be used to fund park infrastructures expansion, repairs, rehabilitations, and replacement projects.

*Graffiti Abatement* – This fund is used to account for the Eastvale parks special assessment revenue restricted for Eastvale park maintenance to be used for graffiti abatement activities within the District and the allocation of ad-valorem property taxes to fund Jurupa Valley graffiti abatement activities.

*Illumination District No. 2* – This fund is used to account for the revenues received from property taxes and special assessments restricted for Illumination District No. 2.

*Landscape and Lighting* – This fund is used to account for the revenues received from special assessment revenue restricted for the Landscape and Lighting Districts 91-1, 98-1, 2001-1, 2001-2 and 2003-1.

*Streetlight Capital Fund* – This fund is used to account for the revenues received from special assessment revenue to fund streetlight infrastructure improvements.

## Enterprise Funds

**Water** – This fund accounts for the water transmission and distribution operations of the District.

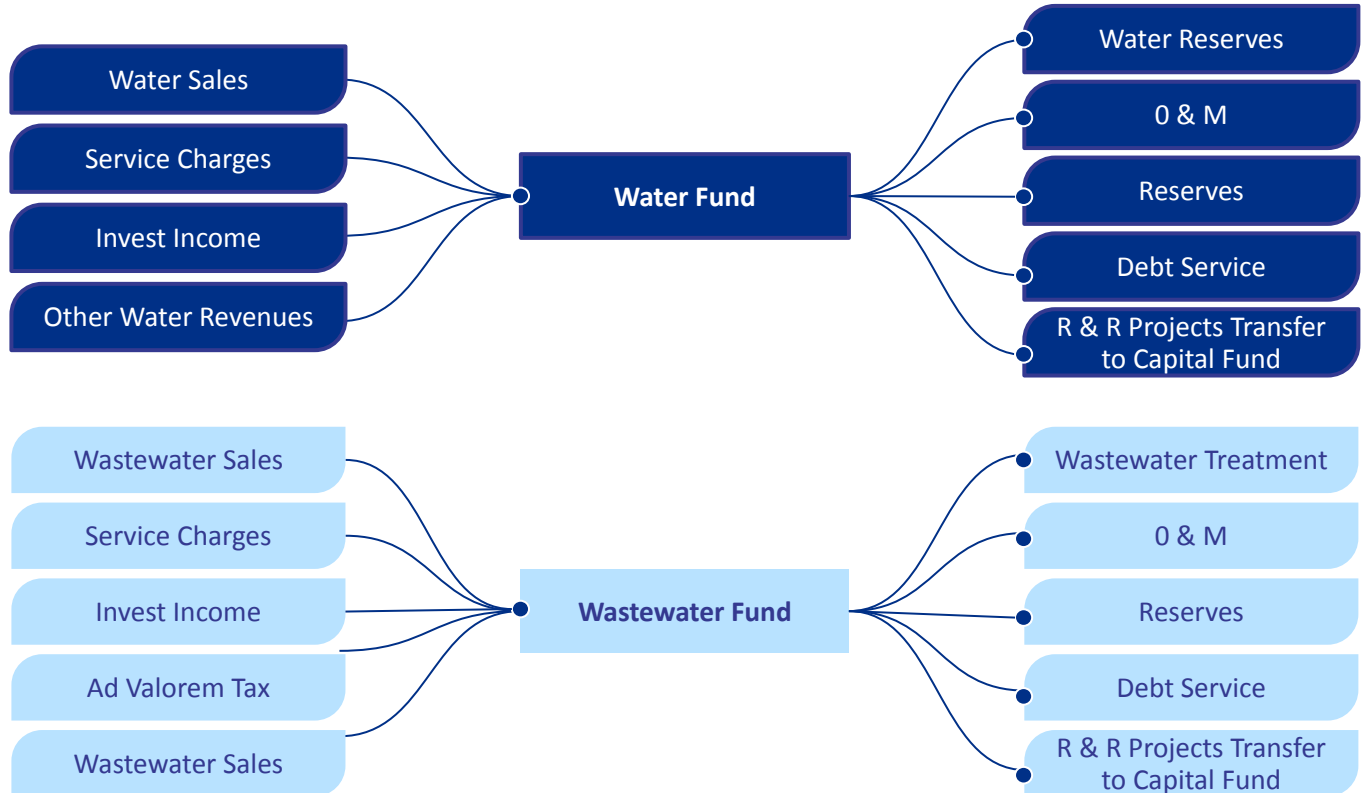
**Wastewater** – This fund accounts for the wastewater service operations of the District.

**Water Capital Fund** – This fund accounts for funding of the District’s long-term water related capital improvement projects. It is funded by the cash collected for water facility fees and by surpluses generated by water operations (excess of revenue over expenses before depreciation). Reserves will be used to fund infrastructure expansion, repairs, rehabilitations, and replacement projects.

**Wastewater Capital Fund** – This fund accounts for funding for the District’s long-term wastewater related capital improvement projects. It is funded by the cash collected for wastewater facility fees and by surpluses generated by wastewater operations (excess of revenue over expenses before depreciation). Reserves will be used to fund infrastructure expansion, repairs, rehabilitations, and replacement projects.

## Fiduciary Fund

**Community Facilities Districts Agency Fund** – This fund is used to account for receipts and disbursements associated with Community Facilities Districts, which are administered by, but are not the liability of the District.



## Relationship between Divisions, Departments, and Funds/Programs

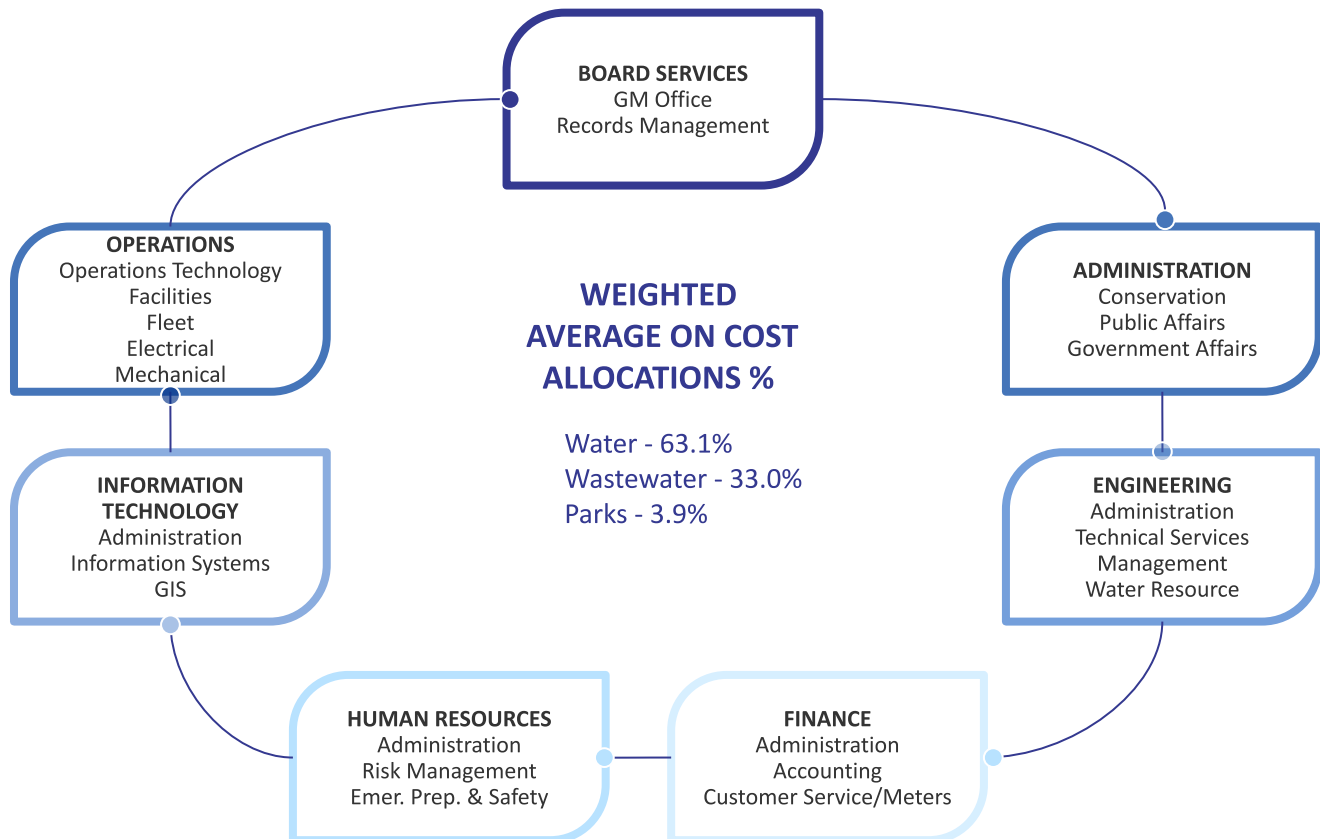
The following chart shows the relationship between the District's departments and the enterprise funds that are charged for their activities.

Division/Department	PROPRIETARY - ENTERPRISE FUNDS				GOVERNMENTAL - SPECIAL FUNDS				FIDUCIARY	GENERAL
	Water Operations		Wastewater Operations		Parks Operations		Graffiti	Landscape & Lighting	CFD	General
	O & M 100	Capital 600	O & M 200	Capital 601	O & M 300	Capital 603	O & M 301	O & M 302-330	O & M 800-856	Admin 101
<b>OPERATIONS DIVISION</b>										
Advanced Water Treatment	✓									
Water System	✓									
Distribution	✓	✓								
Wastewater System			✓	✓						
Facilities	✓		✓							✓
Fleet Maintenance	✓		✓							✓
Electrical & Instrumentation	✓		✓							✓
Mechanical	✓		✓							✓
Water Quality	✓									
Source Control			✓							
<b>ENGINEERING &amp; WATER RESOURCES</b>										
Engineering/Development	✓	✓	✓	✓						✓
Planning	✓	✓	✓	✓						✓
<b>PARKS &amp; RECREATION DIVISION</b>										
Sports & Other Programs					✓					
Facility Operation					✓					
Maintenance					✓			✓		
Kids Zone					✓					
Special Events					✓					
Reservations					✓					
Security					✓					
Reception Operations					✓					
Graffiti					✓		✓			
<b>FINANCE &amp; ADMINISTRATION DIVISION</b>										
Customer Service	✓		✓							✓
Meter	✓		✓							✓
Finance	✓		✓		✓			✓	✓	✓
Accounting	✓		✓		✓					✓
Business	✓	✓	✓	✓	✓	✓				✓
SCADA	✓		✓							✓
GIS	✓		✓							✓
<b>GM OFFICE &amp; BOARD SERVICES DIVISION</b>										
Board & GM	✓		✓		✓					✓
Records	✓		✓		✓					✓
Human Resources	✓		✓		✓					✓
Emergency Preparedness & Safety	✓		✓		✓					✓
Conservation	✓		✓							✓
Public Affairs	✓		✓							✓
Government Affairs	✓		✓							✓



## Department and Fund Relationship

District-wide expenses which are general in nature and not attributable to a specific fund are allocated to the District's Administration Fund. Expenses incurred by administration departments are allocated to the water, wastewater and parks funds based on the activity. Departments with activities that fully align with the purpose of one fund or the other, are funded 100%; otherwise, the general functions of the Administration Fund are allocated based on cost drivers determined by the level of benefit received by the respective fund.



## Basis of the Budget

The District's financial records are kept in accordance with Generally Accepted Accounting Principles (GAAP) for governmental and enterprise funds. The District follows the GAAP requirement that enterprise funds use the full accrual basis of accounting and modified accrual basis for governmental funds. Consequently, revenues are recognized in the accounting period in which they are earned, and operating expenses are recognized in the accounting period incurred. However, there are exceptions where the accrual basis is not conducive to effective presentation of the District's budget, in which case, GAAP is not followed. Therefore, the Budget is a mix of accrual and cash basis accounting, which differs from the District's CAFR which is full accrual accounting in conformity with GAAP for enterprise funds and modified accrual for governmental funds. Those exceptions are as follows:

- Compensated absence liabilities that are expected to be liquidated with current expendable financial resources are accrued as earned by employees (GAAP standard) as opposed to being expended when paid (budget procedure).
- Principal payments on Long Term Debt are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.
- Capital Outlay are capitalized on a GAAP basis, however, on a Budget basis, they are treated as expenses.
- Depreciation expense is recorded on a GAAP basis but is not contemplated on the Budget basis.
- Interest expenses are capitalized during construction on a GAAP basis but are reported as an expense on a Budget basis.

- Pension expense is budgeted based on employer contribution rates assigned by CalPERS. For financial statement reporting, pension expense is recorded based on the change in the net pension liability in accordance with GASB.
- Other post-employment benefits (OPEB) are budgeted based on the District's anticipated fiscal year contribution. For financial statement reporting, OPEB expense is recorded based on the change in net OPEB liability in accordance with GASB.

The activities of enterprise funds closely resemble those of ongoing businesses in which the purpose is to conserve and add to resources while meeting operating expenses from current revenues. Enterprise funds account for operations that provide services on a continuous basis and are entirely financed by revenues derived from user charges. The District maintains a self-balancing set of accounts established to record the financial position and operating results that pertain to each activity and/or fund.

## The Budget Process

The budget reflects the direction of the District and is the District's communication tool to the public. The budget represents guidelines established to address the District's short-term and long-term goals and objectives. This document also demonstrates the District's ability to use financial resources for completing critical capital projects for current and future customers as well as the District's commitment to meet its financial obligations.

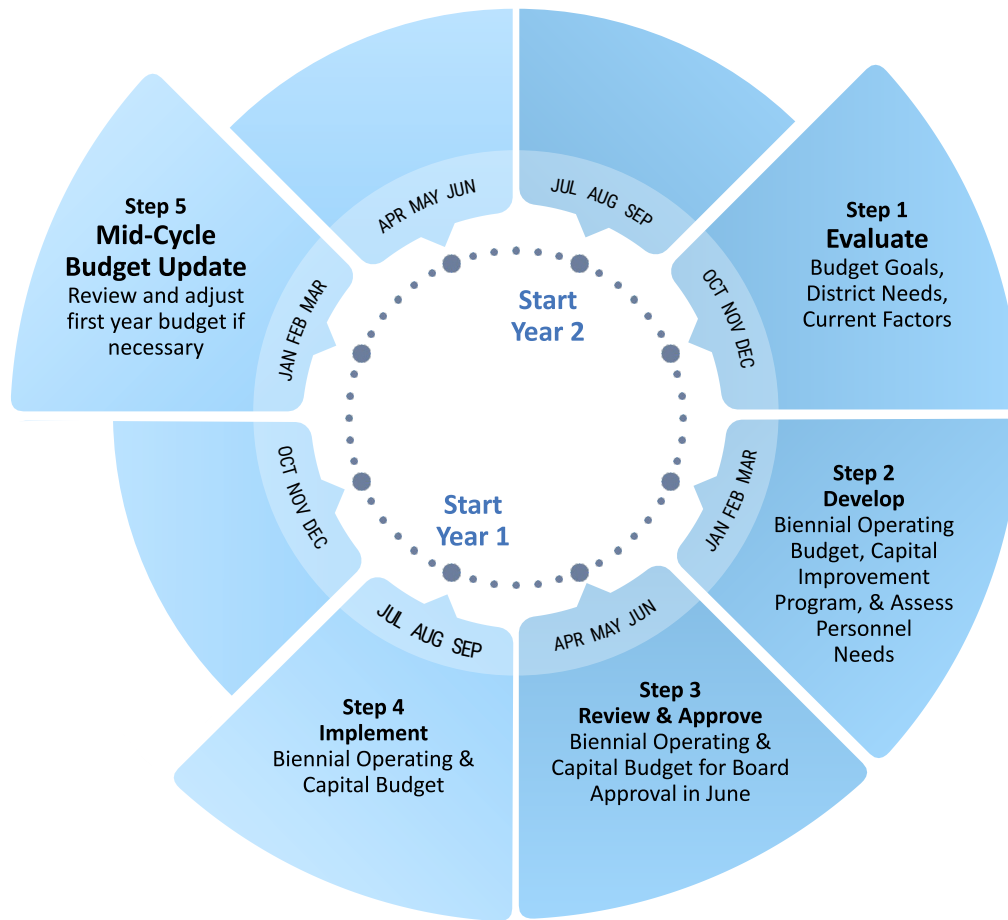
The District's departmental goals and objectives for FY 2025-26 & FY 2026-27 section, found later in the budget document, identifies the goals and objectives, and encompasses their impact on operations and the proposed budget. Managers have the task of monitoring the progress of these goals and objectives as outlined in the departmental summaries. The District budgets on an annual basis to integrate the long-range planning developed in the Financial Plan Model and 10-Year CIP.

At a public Budget Workshop on May 29, 2025, staff presented the proposed Biennial Operating and Capital Improvement Budget for FY 2025-26 & FY 2026-27. Opportunities for Board discussion and public comment are an integral part of the budget process and as such the proposed budgets were on the agenda for discussion at the Budget Workshop meeting prior to the budget's adoption. District staff integrated feedback and have presented the final Biennial Fiscal Year FY 2025-26 & FY 2026-27 budget, which is scheduled for Board consideration and action on June 9, 2025.

The Districts biennial budget process is outlined below:

During Phase 1 of the budget process Budget goals are developed and submitted by departments (Early December) and all personnel involved in the budget process will receive a refresher training of how to utilize the Budget application software (Last week of January). During Phase 2 (Month of February), all budget requirements for both operating and capital improvement projects are addressed and entered directly into the Budget module, while the Finance staff addresses rates and the revenue budgets. Phase 3 (Mid-March), Finance staff will review all submitted departmental budgets and coordinate meetings with respective department heads to discuss any significant changes. Also, prior year department accomplishments goals are due. Phase 4 (Early April) consists of reviewing and compiling the complete operating and capital budget into a draft budget for Executive Management to review. During Phase 5 (Late April/ Early May) staff prepares and presents a Budget Workshop to the Board of Directors. If needed, a second workshop is scheduled for continued discussions with the Board of Directors. Phase 6 (June) staff presents a final Biennial Budget for final review and adoption. After adoption of the Biennial Budget a mid-cycle Budget analysis is performed to compare actual results-to-date to the first-year budget. In addition, staff reviews the second-year budget based on information available at that time to determine if any adjustments are recommended for the second-year budget. This mid-cycle budget variance analysis and second-year adjustments are reviewed with the Board of Directors. Operational adjustments and/or amendments to the Budget are proposed and adopted by the Board as necessary. Budget amendments can also be adopted by the Board of Directors throughout the fiscal year as unexpected operational needs and capital projects arise. This approach allows the Board of Directors and staff the opportunity to place a greater emphasis on each aspect of the budget preparation process.

## Budget Calendar



Budget Process	Date
Deadline for submission of Operating and Capital Budgets, along with any personnel request to the Finance Department.	2/28/2025
Personnel meeting with Executive Team to discuss new personnel requests for the budget.	Early/Mid-March
Finance to review submitted departmental budgets, meet with department manager/supervisor to discuss any questions/changes, and finalize budgets.	Early/Mid-March
Final day to submit any last-minute operating budget changes and budget goals due to Finance.	3/17/2025
Finance to meet with Engineering, other departments and the GM to go over Capital Projects and Capital Projects forms.	3/28/2025
Draft Budget sent to Executive Team for review.	5/1/2025
Review Draft Budget to Board Services to package for Budget Workshop.	5/14/2025
Budget Workshop with the Board to review Draft Operating and Capital Budget.	5/29/2025
Final Board adoption of the FY 2025-26 & FY 2026-27 proposed budget.	6/9/2025

The District received the GFOA's Distinguished Budget Presentation Award for both its FY 2023-24 and FY 2024-25 budget documents. To qualify for the Budget award, the budget document had to meet stringent guidelines and criteria.

## Balanced Budget

The District budget is balanced when operating revenues are equal to or greater than operating expenditures including debt service and ending fund balances meet at or above target policy levels. The District establishes its budget on the principle of overall revenue neutrality, as outlined in the American Water Works Association (AWWA) Principles of Water Rates, Fees and Charges recommendations for government-owned utilities. The District's rates and charges are set to ensure that revenues are sufficient to recover the total cash needs in a given fiscal year.

## Financial Policies

The District has formally adopted the following financial policies:

### Reserve Policy

The policy states the purpose, source, and target funding levels for each of its designated reserves.

These reserves have been established to meet internal requirements and/or external legal requirements. These policy guidelines enable restricting funds for future infrastructure needs, replacement of aging facilities, bond reserves, and various operating reserves to mitigate unexpected occurrences. These reserves are critical to the District's financial strength and high bond rating.

### Debt and Financial Management Policy

The debt and financial management policy are designed to establish parameters for issuing debt and provide guidance to decision makers with respect to all options available to finance infrastructure and other capital projects so that the most prudent, equitable and cost-effective method of financing can be chosen. The policy also documents the objectives to be achieved by staff both prior and after debt issuance. It promotes objectivity in the decision-making process and facilitates the financing process by establishing important policy decisions in advance.

### Investment Policy

The investment policy is intended to outline the guidelines and practices to be used in effectively managing the District's available cash and investment portfolio. It applies to all cash and investment assets of the District except those funds maintained in deferred compensation accounts for employees. All District monies, including those not required for immediate expenditure, are to be invested in compliance with governing provisions of law (California Government Code Sections 53600 et seq.). The policy lists in detail authorized investments as well as the percentage of portfolio limitations and required ratings for each investment type.

### Capital Asset Policy

The District has a significant investment in a variety of capital assets, which are used to provide water and wastewater services to customers and park facilities to residents. The purpose of this policy is to ensure that the District's capital assets are acquired, safeguarded, controlled, disposed of, and accounted for in accordance with state and federal regulations, generally accepted accounting principles, internal controls, and audit requirements. It is the purpose of this policy to provide clear guidelines for the financial treatment of capitalizable and non-capitalizable transactions. This policy addresses the following issues related to capital assets:

- Asset types and lives
- Budgeting for Capital Asset Purchases
- Accounting
- Depreciation Management of Assets

## Purchasing Policy

This policy provides uniform procedures for acquiring services and materials for the District to assure purchases are accomplished in a manner providing maximum benefit and minimum cost to the District.

All purchases of services, materials, equipment, or supplies to be paid for by the District must adhere to the methods and dollar limits as outlined in the policy. The policy does not apply to non-discretionary operating expenditures such as, but not limited to, payroll utilities, fees, and taxes. From time to time, the Board of Directors may provide direction that creates more restrictive purchasing definitions, methods of purchasing, delivery policy and dollar limits as documented in the approved Board minutes. If this policy is ever in conflict with Board directions, the direction of the Board shall govern until this policy can be revised to be consistent with the Board direction.

## Authority and Dollar Limits

The General Manager shall oversee and be responsible for all procurement and related expenditures by Department Directors and managerial staff within their departments. Authorized purchasing limits are listed below.

General Manager (or designee)	\$ 100,000
Directors/Deputy Director	\$ 50,000
Department Managers/Superintendents	\$ 25,000
Department Supervisors/Principal Engineer	\$ 12,500

Only the General Manager and Department Directors may delegate their authority in their absence. Such designations shall be in writing or electronic format, and the designation shall specify a period of time. The General Manager will inform the Board President whenever he/she delegates his/her authority. Department Directors will inform the General Manager whenever they delegate their authority.

## Reserve Fund Types

There are two major types of reserve funds: Legally Restricted Reserves, and Unrestricted Reserves. Legally Restricted Reserves have restrictions imposed by an outside source, such as bond covenants, District contractual obligations, etc. Unrestricted Reserves are funds set aside for Operations (to cover cash flow requirements during periods of short fall), and to fund either the replacement of or emergency repair of District capital equipment and infrastructure. Funding shall be determined at the end of each fiscal year through the analysis of available funds remaining based on the District’s operations as presented in the audited financial statements.

## Legally Restricted Reserves

Bond Reserve Fund: This fund is governed by legal bond covenants for the District’s revenue bonds. Bond covenants require that this fund be maintained at a level sufficient to fund maximum annual debt service payments. These funds are held by the bond trustee during the term of the bonds and are to be used in the event that the District is unable to meet its required semi-annual debt service obligation.

Reserve funds for each revenue bond issue will be used to make the last two semi-annual debt service payments for that issue. Annual interest earnings on bond reserve funds shall be applied to each year’s debt service payments. Reserve funds related to state revolving fund loans shall be treated identically to revenue bond reserve funds as these loans are contractually defined as parity debt to the District’s senior lien bonds.

## Unrestricted Reserves

The purpose of the Jurupa Community Services District's (JCSD) Reserve Policy is to ensure that the District will have at all times sufficient funding available to meet the District's operating, capital, and debt service obligations. Reserves will be managed in a manner that allows the District to fund costs consistent with its annually updated Capital Replacement Program as well as other long-term plans while avoiding significant rate fluctuations due to changes in cash flow requirements.

*Operating reserves:* Used to maintain working capital for current operations, including vendor payments, payroll expenses, system-wide maintenance, and other budgeted operating expenses. A "Reserve for Operations" is hereby authorized in each Enterprise Fund to which the Board may appropriate unrestricted District reserves.

The District shall endeavor to maintain in each Reserve for Operations a target amount sufficient to pay for four months of budgeted operating expenditures. This level is consistent with the level recommended in the District's Financial Model. Adequate reserves and sound financial policies promote JCSD's bond ratings in the capital markets; provide financing flexibility; avoid potential restrictive debt covenants; and ensure the District's customers of stable rates. The Reserve Policy covers all reserve funds of the District. At the end of each fiscal year compliance with the Reserve Policy will be reported to the District's Board of Directors as part of each Fiscal Year-End Financial Report.

Funds appropriated to a Reserve for Operations shall be invested in the same manner as other District funds.

*Capital Replacement Fund:* This is to fund either the replacement of or emergency repair of District capital equipment and infrastructure. Funding shall be determined at the end of each fiscal year through the analysis of available funds remaining based on the District's operations as presented in the audited financial statements. It is recommended that the reserve should be at a target level of one year average CIP based on the next 5 years of budgeted CIP. This target level should be evaluated for increase as often as annually but no longer than every five years. The Board of Directors shall take action to approve recommended project appropriations from the replacement reserve fund. Should emergency replacement be necessary during any fiscal year, the Board of Directors may take action to amend the budget and appropriate needed funds as required by such emergency.

Funds appropriated to a Reserve for Capital Replacement shall be invested in the same manner as other District funds.

*Rate Stabilization Fund:* This fund is designed to shield the Water Fund from the financial effects of extraordinary circumstances. This reserve is in place to allow the District to meet the costs of necessary services while lessening the impact of otherwise significant changes in water rates. The funding shall be determined at the end of each fiscal year through the analysis of available funds remaining based on the District's operations as presented in the audited financial statements. It is recommended that the reserve should be at a target level of 10% of the Water Operating Budget. This target level should be evaluated for increase as often as annually but no longer than every five years.

Funds appropriated to a Reserve for Rate Stabilization shall be invested in the same manner as other District funds.

**CalPERS Funding:** The District's overall objective is to fund the CalPERS pension plan to a level of 100% of the total accrued liability, whenever possible. Every June 30<sup>th</sup>, CalPERS completes a new actuarial valuation and will calculate the District's total pension liability as of the new valuation date. If the District's funded assets are not equivalent to this new liability amount, the District will incur a new UAL at that point in time. The pension liability may increase or decrease from year to year, due to the following factors:

- Changes in actuarial assumptions and experience changes (e.g., changes in the discount rate, changes in demographic experience, etc.).
- Changes in actuarial gains and losses due to asset returns being higher or lower than expected.
- Changes in plan benefits.

Any new increase or decrease in the liability resulting from the annual actuarial valuation is identified as a separate line item, or amortization base, on the annual CalPERS actuarial valuation report. In addition, the District adopted a funding policy beginning in FY 2019-20 that funds the net unfunded CalPERS pension liability over a 10-year period.

*Retiree Health Benefits Reserve Fund:* To comply with Government Accounting Standards Board (GASB) Standard 45, the District established a trust fund to fund the actuarial value of other post-employment benefits (OPEB) for retirees and their beneficiaries, primarily medical insurance premiums. The OPEB reserve target level was set at \$1,500,000. This base amount shall be adjusted based on information contained within required periodic actuarial studies needed to determine the District's funding requirements. This reserve may be used in the event that operating funds are not adequate to meet annual retiree medical cost obligations within the current year. In addition to the OPEB reserve, the District adopted a funding policy beginning in FY 2019-20 that funds the net OPEB liability. The policy directs the District to annually appropriate the pay-go costs of OPEB for current retirees in the annual budget. In addition, the policy requires that the District fund the OPEB obligation by contributing an additional level dollar amount of \$1,500,000 annually to the OPEB Trust until fully funded.

In addition to the restricted and unrestricted reserves identified above, the Board may approve the creation of other such reserves, whether temporary or permanent, as the Board deems necessary. In such an event, the Board will identify the purpose, for which such reserves are created, provide guidance as to how funds are to be appropriated for the reserves and establish limits and restrictions pertaining to these accounts.

## Accounting System

The Finance Department is responsible for providing financial services for the District, including financial accounting and reporting, accounts payable and receivable, purchasing, custody and investment of funds, billing and collection of water and wastewater charges, taxes, and other revenues. The District accounts for its activities as an enterprise fund and prepares its financial statements on the accrual basis of accounting, under which revenues are recognized when earned and expenses are recorded when liabilities are incurred. It is the intent of the Board of Directors to manage the District's operations as a business, thus matching revenues against the costs of providing the services. For Government funds the financial statements are prepared using the modified accrual basis where revenues are recognized when they become both measurable and available, while expenses are recognized when the related fund liability is incurred.

## Internal Controls

The District operates within a system of internal accounting controls established and continually reviewed by management to provide reasonable assurance that assets are adequately safeguarded, and transactions are recorded in accordance with District policies and procedures. When establishing and reviewing controls, management must consider the cost of the control and the value of the benefit derived from its utilization. Management normally maintains or implements only those controls for which its value adequately exceeds its costs.



## Employee Compensation

In accordance with the Board's Strategic Vision, the District is committed to paying a fair and sustainable wage with the dual purpose of attracting and retaining a talented workforce. The District provides an array of benefits, including:

**PERS** – New Member of CalPERS 2% @ 62 (New members will be required to pay 7.75% of the normal cost). Classic Member of CalPERS 2.7% @ 55

**Social Security** – The District participates in Social Security - (District pays 7.65% and the employee pays 7.65%)

**PERS Health** – Various HMO and PPO plans (District pays up to 85% at the Kaiser plan premium) Delta – Dental (Paid by the District)

**VSP** – Vision (Paid by the District - employee only) Employee Assistance Program

**Short Term Disability** – 66 2/3 benefit Long-Term Disability – Colonial and Aflac

**Life Insurance** – \$100,000 paid by the District - (Voluntary plans available) Education – Paid by the District, per the Personnel Manual

**Flexible Spending Account (FSA) Plan** – After 6 months of employment, employees may participate in the Section 125 Cafeteria Program

**Deferred Comp** – Offered by the District through CalPERS and Nationwide

**Paid Holidays** – 13 days per year, plus 2 floating holidays

**Vacation** – The District provides 2 – 5 weeks per year based on years of service

**Sick Leave** – 12 days per year

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*Intentionally*

FY 2025-26 & FY 2026-27

# FINANCIAL SUMMARIES

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Jurupa Community Services District  
Major Funds Financial Summary  
FY 2025-2026

	District's Major Funds			Total District's Major Funds
	Water	Wastewater Fund	Park Fund	
<b>Operating Revenue</b>				
Assessment Revenue	\$ -	\$ -	\$ 11,451,061	\$ 11,451,061
Community Services	-	-	2,328,200	2,328,200
Monthly Meter Service Charge	24,024,486	-	-	24,024,486
Other Charges & Services	1,250,000	1,500	-	1,251,500
Recreation Revenue	-	-	1,290,340	1,290,340
Sewer Service Charge	-	25,610,922	-	25,610,922
Water Consumption Sales	25,178,836	-	-	25,178,836
<b>Total Operating Revenue</b>	<b>50,453,322</b>	<b>25,612,422</b>	<b>15,069,601</b>	<b>91,135,345</b>
<b>Operating Expenses</b>				
Community Services	-	-	2,734,324	2,734,324
General Administration	17,952,982	9,392,674	-	27,345,656
Park & Facility Maintenance	-	-	9,039,697	9,039,697
Park Security & Facility Operations	-	-	1,856,472	1,856,472
Recreation Program	-	-	888,583	888,583
Source Control	-	12,549,944	-	12,549,944
Technical Services	1,098,971	-	-	1,098,971
Utility Services	2,829,302	-	-	2,829,302
Wastewater System	-	3,168,920	-	3,168,920
Water Systems Operations	24,513,008	-	-	24,513,008
<b>Total Operating Expenses</b>	<b>46,394,263</b>	<b>25,111,538</b>	<b>14,519,076</b>	<b>86,024,877</b>
<b>Net Operating Gain/(Loss)</b>	<b>\$ 4,059,059</b>	<b>\$ 500,884</b>	<b>\$ 550,525</b>	<b>\$ 5,110,468</b>
<b>Non-Operating Revenue</b>				
Investment Earnings	\$ 3,044,000	\$ 1,900,000	\$ 100,000	\$ 5,044,000
Other Revenues	120,000	-	180,964	300,964
Property Tax Revenue	3,000,000	5,140,000	-	8,140,000
Transfers In	-	2,064,704	-	2,064,704
<b>Total Non-Operating Revenue</b>	<b>6,164,000</b>	<b>9,104,704</b>	<b>280,964</b>	<b>15,549,668</b>
<b>Non-Operating Expenses</b>				
Debt Service Expenses	2,443,442	5,806,115	-	8,249,557
Other Non-Operating Expenses	21,177,700	15,647,929	1,679,700	38,505,329
<b>Total Non-Operating Expenses</b>	<b>23,621,142</b>	<b>21,454,044</b>	<b>1,679,700</b>	<b>46,754,886</b>
<b>Net Non-Operating Gain/(Loss)</b>	<b>\$ (17,457,142)</b>	<b>\$ (12,349,340)</b>	<b>\$ (1,398,736)</b>	<b>\$ (31,205,218)</b>
<b>Total Net Change in Fund Balance</b>	<b>\$ (13,398,083)</b>	<b>\$ (11,848,456)</b>	<b>\$ (848,211)</b>	<b>\$ (26,094,750)</b>

Jurupa Community Services District  
Major Funds Financial Summary  
FY 2026-2027

	District's Major Funds			Total District's Major Funds
	Water	Wastewater Fund	Park Fund	
<b>Operating Revenue</b>				
Assessment Revenue	\$ -	\$ -	\$ 11,732,065	\$ 11,732,065
Community Services	-	-	2,382,810	2,382,810
Monthly Meter Service Charge	25,136,371	-	-	25,136,371
Other Charges & Services	1,250,000	1,500	-	1,251,500
Recreation Revenue	-	-	1,314,100	1,314,100
Sewer Service Charge	-	26,197,383	-	26,197,383
Water Consumption Sales	27,581,469	-	-	27,581,469
<b>Total Operating Revenue</b>	<b>53,967,840</b>	<b>26,198,883</b>	<b>15,428,975</b>	<b>95,595,698</b>
<b>Operating Expenses</b>				
Community Services	-	-	2,766,942	2,766,942
General Administration	18,567,804	9,614,887	-	28,182,691
Park & Facility Maintenance	-	-	9,406,682	9,406,682
Park Security & Facility Operations	-	-	1,919,949	1,919,949
Recreation Program	-	-	905,094	905,094
Source Control	-	13,124,158	-	13,124,158
Technical Services	1,201,360	-	-	1,201,360
Utility Services	2,971,416	-	-	2,971,416
Wastewater System	-	3,272,241	-	3,272,241
Water Systems Operations	26,747,209	-	-	26,747,209
<b>Total Operating Expenses</b>	<b>49,487,789</b>	<b>26,011,286</b>	<b>14,998,667</b>	<b>90,497,742</b>
<b>Net Operating Gain/(Loss)</b>	<b>\$ 4,480,051</b>	<b>\$ 187,597</b>	<b>\$ 430,308</b>	<b>\$ 5,097,956</b>
<b>Non-Operating Revenue</b>				
Investment Earnings	\$ 3,040,000	\$ 1,900,000	\$ 100,000	\$ 5,040,000
Other Revenues	120,000	-	180,964	300,964
Property Tax Revenue	3,000,000	5,290,000	-	8,290,000
Transfers In	-	2,064,704	-	2,064,704
<b>Total Non-Operating Revenue</b>	<b>6,160,000</b>	<b>9,254,704</b>	<b>280,964</b>	<b>15,695,668</b>
<b>Non-Operating Expenses</b>				
Debt Service Expenses	2,473,946	5,854,750	-	8,328,696
Other Non-Operating Expenses	11,209,438	12,198,928	1,161,500	24,569,866
<b>Total Non-Operating Expenses</b>	<b>13,683,384</b>	<b>18,053,678</b>	<b>1,161,500</b>	<b>32,898,562</b>
<b>Net Non-Operating Gain/(Loss)</b>	<b>\$ (7,523,384)</b>	<b>\$ (8,798,974)</b>	<b>\$ (880,536)</b>	<b>\$ (17,202,894)</b>
<b>Total Net Change in Fund Balance</b>	<b>\$ (3,043,333)</b>	<b>\$ (8,611,377)</b>	<b>\$ (450,228)</b>	<b>\$ (12,104,938)</b>



Jurupa Community Services District  
Capital Funds Financial Summary  
FY 2025-2026

	Capital Projects Funds					
	Streetlight Capital Fund	Water Capital Fund	Wastewater Capital Fund	Parks Capital Fund	Total Capital Projects Funds	
<b>Operating Expenses</b>						
CIP	\$ -	\$ 2,095,526	\$ 1,317,005	\$ -	\$ 3,412,531	
<b>Total Operating Expenses</b>	<b>\$ -</b>	<b>\$ 2,095,526</b>	<b>\$ 1,317,005</b>	<b>\$ -</b>	<b>\$ 3,412,531</b>	
<b>Non-Operating Revenue</b>						
Facility Fees	-	24,457,671	23,630,609	2,626,902	50,715,182	
Grant Funding	-	36,000,000	-	-	36,000,000	
Loan Proceeds	-	8,075,000	-	-	8,075,000	
Transfers In	142,730	12,218,700	9,915,787	276,000	22,553,217	
<b>Total Non-Operating Revenue</b>	<b>142,730</b>	<b>80,751,371</b>	<b>33,546,396</b>	<b>2,902,902</b>	<b>117,343,399</b>	
<b>Non-Operating Expenses</b>						
CIP	-	83,581,450	20,755,528	576,000	104,912,978	
Non-Departmental	142,730	-	-	-	142,730	
<b>Total Non-Operating Expenses</b>	<b>142,730</b>	<b>83,581,450</b>	<b>20,755,528</b>	<b>576,000</b>	<b>105,055,708</b>	
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ (4,925,605)</b>	<b>\$ 11,473,863</b>	<b>\$ 2,326,902</b>	<b>\$ 8,875,160</b>	

Jurupa Community Services District  
 Capital Funds Financial Summary  
 FY 2026-2027

	Capital Projects Funds				Total Capital Projects Funds
	Streetlight Capital Fund	Water Capital Fund	Wastewater Capital Fund	Parks Capital Fund	
<b>Operating Expenses</b>					
CIP	\$ -	\$ 2,248,983	\$ 1,413,017	\$ -	\$ 3,662,000
<b>Total Operating Expenses</b>	<b>\$ -</b>	<b>\$ 2,248,983</b>	<b>\$ 1,413,017</b>	<b>\$ -</b>	<b>\$ 3,662,000</b>
<b>Non-Operating Revenue</b>					
Facility Fees	-	20,165,485	12,106,933	5,351,288	37,623,706
Grant Funding	-	25,000,000	-	-	25,000,000
Transfers In	142,652	5,116,288	8,792,006	127,800	14,178,746
<b>Total Non-Operating Revenue</b>	<b>142,652</b>	<b>50,281,773</b>	<b>20,898,939</b>	<b>5,479,088</b>	<b>76,802,452</b>
<b>Non-Operating Expenses</b>					
CIP	-	43,634,226	14,581,673	627,800	58,843,699
Non-Departmental	142,652	-	-	-	142,652
<b>Total Non-Operating Expenses</b>	<b>142,652</b>	<b>43,634,226</b>	<b>14,581,673</b>	<b>627,800</b>	<b>58,986,351</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 4,398,564</b>	<b>\$ 4,904,249</b>	<b>\$ 4,851,288</b>	<b>\$ 14,154,101</b>

## Water Fund Balance Summary

### FY 2025-26

	Working Capital	Facility Fees / Loan Proceeds	Total
Fund Balance FY 2025-26 Beg. Balance (Estimated)	\$ 81,197,954	\$ 24,230,870	\$ 105,428,824
Total Reserve Requirements (Per Policy)	(33,027,357)	-	(33,027,357)
<b>Sub-Total</b>	<b>\$ 48,170,597</b>	<b>\$ 24,230,870</b>	<b>\$ 72,401,467</b>
<b>BUDGETED FY 2025-26 ACTIVITY</b>			
Operating Revenue	\$ 50,453,322	\$ -	\$ 50,453,322
Operating Expenses	46,394,263	2,095,526	48,489,789
Non-Operating Revenue	6,164,000	68,532,671	74,696,671
Non-Operating Expenses	2,518,442	-	2,518,442
<b>Total Income/(Loss)</b>	<b>\$ 7,704,617</b>	<b>\$ 66,437,145</b>	<b>\$ 74,141,762</b>
<b>Total Available for Capital Projects</b>	<b>\$ 55,875,214</b>	<b>\$ 90,668,015</b>	<b>\$ 146,543,229</b>
<b>BUDGETED FY 2025-26 CAPITAL ACTIVITY</b>			
Water Source Development	\$ 4,500,000	\$ 56,140,000	\$ 60,640,000
Water Reservoir Projects	-	350,000	350,000
Annual Reservoir Maintenance	-	-	-
Water Distribution Projects	1,493,750	3,163,750	4,657,500
Pipeline Replacement	4,424,000	1,076,000	5,500,000
Operations and Maintenance Projects	7,390,400	10,633,000	18,023,400
Third Party Projects	182,500	-	182,500
Water Technology Projects	376,950	-	-
Vehicles and Equipment	2,735,100	-	2,735,100
<b>Total Capital Needs</b>	<b>\$ 21,102,700</b>	<b>\$ 71,362,750</b>	<b>\$ 92,465,450</b>
<b>Ending Unrestricted Balance</b>	<b>\$ 34,772,514</b>	<b>\$ -</b>	<b>\$ 34,772,514</b>
<b>Ending Restricted Balance</b>	<b>\$ 33,027,357</b>	<b>\$ 19,305,265</b>	<b>\$ 52,332,622</b>
<b>Total Fund Balance</b>	<b>\$ 67,799,871</b>	<b>\$ 19,305,265</b>	<b>\$ 87,105,136</b>

## Water Fund Balance Summary FY 2026-27

	Working Capital	Facility Fees / Loan Proceeds	Total
Fund Balance FY 2026-27 Beg. Balance (Estimated)	\$ 67,799,871	\$ 19,305,265	\$ 87,105,136
Total Reserve Requirements (Per Policy)	(32,770,667)	-	(32,770,667)
<b>Sub-Total</b>	<b>\$ 35,029,204</b>	<b>\$ 19,305,265</b>	<b>\$ 54,334,469</b>
<b>BUDGETED FY 2026-27 ACTIVITY</b>			
Operating Revenue	\$ 53,967,840	\$ -	\$ 53,967,840
Operating Expenses	49,487,789	2,248,983	51,736,772
Non-Operating Revenue	6,160,000	45,165,485	51,325,485
Non-Operating Expenses	2,548,946	-	2,548,946
<b>Total Income/(Loss)</b>	<b>\$ 8,091,105</b>	<b>\$ 42,916,502</b>	<b>\$ 51,007,607</b>
<b>Total Available for Capital Projects</b>	<b>\$ 43,120,309</b>	<b>\$ 62,221,767</b>	<b>\$ 105,342,076</b>
<b>BUDGETED FY 2026-27 CAPITAL ACTIVITY</b>			
Water Source Development	\$ -	\$ 27,100,000	\$ 27,100,000
Water Reservoir Projects	-	250,000	250,000
Annual Reservoir Maintenance	-	-	-
Water Distribution Projects	1,074,938	4,059,438	5,134,376
Pipeline Replacement	1,520,000	180,000	1,700,000
Operations and Maintenance Projects	7,206,650	6,928,500	14,135,150
Third Party Projects	182,500	-	182,500
Water Technology Projects	200,350	-	-
Vehicles and Equipment	950,000	-	950,000
<b>Total Capital Needs</b>	<b>\$ 11,134,438</b>	<b>\$ 38,517,938</b>	<b>\$ 49,652,376</b>
<b>Ending Unrestricted Balance</b>	<b>\$ 31,985,871</b>	<b>\$ -</b>	<b>\$ 31,985,871</b>
<b>Ending Restricted Balance</b>	<b>\$ 32,770,667</b>	<b>\$ 23,703,829</b>	<b>\$ 56,474,496</b>
<b>Total Fund Balance</b>	<b>\$ 64,756,538</b>	<b>\$ 23,703,829</b>	<b>\$ 88,460,367</b>

## Wastewater Fund Balance Summary

### FY 2025-26

	Working Capital	Facility Fees / Loan Proceeds	Total
Fund Balance FY 2025-26 Beg. Balance (Estimated)	\$ 49,607,201	\$ 28,803,334	\$ 78,410,535
Total Reserves Requirements (Per Policy)	(22,540,087)	-	(22,540,087)
<b>Sub-Total</b>	<b>\$ 27,067,114</b>	<b>\$ 28,803,334</b>	<b>\$ 55,870,448</b>
<b>BUDGETED FY 2025-26 ACTIVITY</b>			
Operating Source of Funds	\$ 25,612,422	\$ -	\$ 25,612,422
Non-Operating Source of Funds	9,104,704	23,630,609	32,735,313
Operating Uses of Funds	25,111,538	1,317,005	26,428,543
Non-Operating Uses of Funds	6,249,157	-	6,249,157
<b>Total Income/(Loss)</b>	<b>\$ 3,356,431</b>	<b>\$ 22,313,604</b>	<b>\$ 25,670,035</b>
<b>Total Available for Capital Projects</b>	<b>\$ 30,423,545</b>	<b>\$ 51,116,938</b>	<b>\$ 81,540,483</b>
<b>BUDGETED FY 2025-26 CAPITAL ACTIVITY</b>			
Trunk Sewer	\$ 75,000	\$ 175,000	\$ 250,000
Lift Station and Forcemain	1,485,000	565,000	2,050,000
WRCRWA/Riverside Annual Capital	786,137	3,638,341	4,424,478
Pipeline Replacement	7,238,000	5,065,400	12,303,400
Operations and Maintenance	2,841,600	1,396,000	4,237,600
Third Party Projects	267,500	-	267,500
Technology Projects	247,050	-	247,050
Vehicles and Equipment	2,264,000	-	2,264,000
<b>Total Capital Needs</b>	<b>\$ 15,204,287</b>	<b>\$ 10,839,741</b>	<b>\$ 26,044,028</b>
<b>Ending Unrestricted Balance</b>	<b>15,219,258</b>	<b>-</b>	<b>15,219,258</b>
<b>Ending Restricted Balance</b>	<b>\$ 22,540,087</b>	<b>\$ 40,277,197</b>	<b>\$ 62,817,284</b>
<b>Total Fund Balance</b>	<b>\$ 37,759,345</b>	<b>\$ 40,277,197</b>	<b>\$ 78,036,542</b>

## Wastewater Fund Balance Summary FY 2026-27

	Working Capital	Facility Fees / Loan Proceeds	Total
Fund Balance FY 2026-27 Beg. Balance (Estimated)	\$ 37,759,345	\$ 40,277,197	\$ 78,036,542
Total Reserves Requirements (Per Policy)	(22,952,905)	-	(22,952,905)
<b>Sub-Total</b>	<b>\$ 14,806,440</b>	<b>\$ 40,277,197</b>	<b>\$ 55,083,637</b>
<b>BUDGETED FY 2026-27 ACTIVITY</b>			
Operating Source of Funds	\$ 26,198,883	\$ -	\$ 26,198,883
Non-Operating Source of Funds	9,254,704	12,106,933	21,361,637
Operating Uses of Funds	26,011,286	1,413,017	27,424,303
Non-Operating Uses of Funds	6,318,129	-	6,318,129
<b>Total Income/(Loss)</b>	<b>\$ 3,124,172</b>	<b>\$ 10,693,916</b>	<b>\$ 13,818,088</b>
<b>Total Available for Capital Projects</b>	<b>\$ 17,930,612</b>	<b>\$ 50,971,113</b>	<b>\$ 68,901,725</b>
<b>BUDGETED FY 2026-27 CAPITAL ACTIVITY</b>			
Trunk Sewer	\$ 240,000	\$ 1,060,000	\$ 1,300,000
Lift Station and Forcemain	3,055,000	1,015,000	4,070,000
WRCRWA/Riverside Annual Capital	639,156	2,560,474	3,199,630
Pipeline Replacement	4,716,000	524,000	5,240,000
Operations and Maintenance	2,676,043	630,193	3,306,236
Third Party Projects	267,500	-	267,500
Technology Projects	141,850		
Vehicles and Equipment	-	-	-
<b>Total Capital Needs</b>	<b>\$ 11,735,549</b>	<b>\$ 5,789,667</b>	<b>\$ 17,525,216</b>
<b>Ending Unrestricted Balance</b>	<b>6,195,063</b>	<b>-</b>	<b>6,195,063</b>
<b>Ending Restricted Balance</b>	<b>\$ 22,952,905</b>	<b>\$ 45,181,446</b>	<b>\$ 68,134,351</b>
<b>Total Fund Balance</b>	<b>\$ 29,147,968</b>	<b>\$ 45,181,446</b>	<b>\$ 74,329,414</b>

Parks Fund Balance Summary  
FY 2025-26

	Working Capital	Facility Fees	Totals
Fund Balance FY 2025-26 Beg. Balance (Estimated)	\$ 13,990,186	\$ 5,136,425	\$ 19,126,611
<b>RESERVE REQUIREMENTS</b>			
OPEB Reserve Requirement (Per Reserve Policy)	-	-	-
<b>Sub-Total</b>	<b>\$ 13,990,186</b>	<b>\$ 5,136,425</b>	<b>\$ 19,126,611</b>
<b>BUDGETED FY 2025-26 ACTIVITY</b>			
Operating Source of Funds	\$ 15,069,601	\$ -	\$ 15,069,601
Non Operating Source of Funds	280,964	2,902,902	3,183,866
Operating Uses of Funds	14,519,076	-	14,519,076
Non-Operating Uses of Funds	301,700	-	301,700
<b>Total Income/(Loss)</b>	<b>\$ 529,789</b>	<b>\$ 2,902,902</b>	<b>\$ 3,432,691</b>
<b>Total Available for Capital Projects</b>	<b>\$ 14,519,975</b>	<b>\$ 8,039,327</b>	<b>\$ 22,559,302</b>
<b>BUDGETED FY 2025-26 CAPITAL ACTIVITY</b>			
Parks & Recreation	\$ 1,016,000	\$ 300,000	\$ 1,316,000
Technology Projects	26,000		
Vehicles and Equipment	612,000	-	612,000
<b>Total Capital Needs</b>	<b>\$ 1,654,000</b>	<b>\$ 300,000</b>	<b>\$ 1,954,000</b>
<b>Ending Unrestricted Balance</b>	<b>\$ 12,865,975</b>	<b>\$ -</b>	<b>\$ 12,865,975</b>
<b>Ending Restricted Balance</b>	<b>\$ -</b>	<b>\$ 7,739,327</b>	<b>\$ 7,739,327</b>
<b>Total Fund Balance</b>	<b>\$ 12,865,975</b>	<b>\$ 7,739,327</b>	<b>\$ 20,605,302</b>



## Parks Fund Balance Summary FY 2026-27

	Working Capital	Facility Fees	Totals
Fund Balance FY 2026-27 Beg. Balance (Estimated)	\$ 12,865,975	\$ 7,739,327	\$ 20,605,302
<b>RESERVE REQUIREMENTS</b>			
OPEB Reserve Requirement (Per Reserve Policy)	-	-	-
<b>Sub-Total</b>	<b>\$ 12,865,975</b>	<b>\$ 7,739,327</b>	<b>\$ 20,605,302</b>
<b>BUDGETED FY 2026-27 ACTIVITY</b>			
Operating Source of Funds	\$ 15,428,975	\$ -	\$ 15,428,975
Non Operating Source of Funds	280,964	5,479,088	5,760,052
Operating Uses of Funds	14,998,667	-	14,998,667
Non-Operating Uses of Funds	153,500	-	153,500
<b>Total Income/(Loss)</b>	<b>\$ 557,772</b>	<b>\$ 5,479,088</b>	<b>\$ 6,036,860</b>
<b>Total Available for Capital Projects</b>	<b>\$ 13,423,747</b>	<b>\$ 13,218,415</b>	<b>\$ 26,642,162</b>
<b>BUDGETED FY 2026-27 CAPITAL ACTIVITY</b>			
Other Park Projects	\$ 686,000	\$ 500,000	\$ 1,186,000
Technology Projects	127,800		
Vehicles and Equipment	322,000	-	322,000
<b>Total Capital Needs</b>	<b>\$ 1,135,800</b>	<b>\$ 500,000</b>	<b>\$ 1,635,800</b>
<b>Ending Unrestricted Balance</b>	<b>\$ 12,287,947</b>	<b>\$ -</b>	<b>\$ 12,287,947</b>
<b>Ending Restricted Balance</b>	<b>\$ -</b>	<b>\$ 12,718,415</b>	<b>\$ 12,718,415</b>
<b>Total Fund Balance</b>	<b>\$ 12,287,947</b>	<b>\$ 12,718,415</b>	<b>\$ 25,006,362</b>

Condensed Statement of Activities  
(In thousands of dollars)

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2024	2023	2024	2023	2024	2023
<b>REVENUES:</b>						
Program revenues						
Charges for services	\$ 14,339	\$ 13,594	\$ 65,137	\$ 63,347	\$ 79,476	\$ 76,941
Capital grants and contributions	6	5	13,562	2,656	13,568	2,661
General revenues:			-		-	
Property taxes	651	194	8,107	6,720	8,758	6,914
Interest earnings	493	115	9,369	2,514	9,862	2,629
Lease Revenue	270	223	100	58	370	281
Other Income	272	98	766	472	1,038	570
<b>Total Revenues:</b>	<b>16,031</b>	<b>14,229</b>	<b>97,041</b>	<b>75,767</b>	<b>113,072</b>	<b>89,996</b>
<b>EXPENSES:</b>						
Eastvale parks	15,194	15,234	-	-	15,194	15,234
Graffiti abatement	268	235	-	-	268	235
Illumination District No 2	327	323	-	-	327	323
Landscape & lighting	378	1,966	-	-	378	1,966
Streetlight Fund	53	56	-	-	53	56
Water	-	-	51,431	49,246	51,431	49,246
Wastewater	-	-	29,151	27,200	29,151	27,200
<b>Total Expenses:</b>	<b>16,220</b>	<b>17,814</b>	<b>80,582</b>	<b>76,446</b>	<b>96,802</b>	<b>94,260</b>
<b>Changes in Net Position</b>	<b>(189)</b>	<b>(3,585)</b>	<b>16,459</b>	<b>(679)</b>	<b>16,270</b>	<b>(4,264)</b>
Beginning of year, as previously reported	84,107	87,692	542,282	542,961	626,389	630,653
Beginning of year, as restated	85,128	87,692	542,282	542,961	627,410	630,653
<b>Net position at end of year</b>	<b>\$ 84,939</b>	<b>\$ 84,107</b>	<b>\$ 558,741</b>	<b>\$ 542,282</b>	<b>\$ 643,680</b>	<b>\$ 626,389</b>

## Net Position

The District operates two enterprise funds, five governmental funds, and one fiduciary fund. Net position is the difference between assets and liabilities reported in a proprietary fund. Net position can be considered a measure of net worth. The District has three components of net position:

**Net Investment in Capital Assets** – This component of net position consists of capital assets, net of accumulated depreciation and reduced by any debt outstanding against the acquisition, construction, or improvement of those assets.

**Restricted** – This component of net position consists of externally constrained resources imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

**Unrestricted** – This component of net position consists of net position that does not meet the definition of restricted or net investment in capital assets and is available for the District's use.

The net position schedule below, illustrates the change in net position for each fund, presenting changes year over year of the net position for each component.

### Net Position by Component Last Ten Fiscal Years

	FISCAL YEAR				
	2015	2016	2017	2018	2019
<b>GOVERNMENTAL ACTIVITIES</b>					
Net investments in capital assets	\$ 73,936,877	\$ 72,497,545	\$ 70,260,874	\$ 69,070,485	\$ 69,918,619
Restricted	20,466,194	22,351,155	26,499,388	22,020,339	21,027,047
Unrestricted	-	-	-	-	(1,205,418)
<b>Total Governmental Activities Net Position</b>	<b>\$ 94,403,071</b>	<b>\$ 94,848,700</b>	<b>\$ 96,760,262</b>	<b>\$ 91,090,824</b>	<b>\$ 89,740,248</b>
<b>BUSINESS-TYPE ACTIVITIES</b>					
Net investments in capital assets	\$ 231,907,024	\$ 256,090,032	\$ 293,498,091	\$ 289,104,450	\$ 288,025,417
Restricted	63,760,491	58,938,788	66,245,588	73,838,906	86,110,012
Unrestricted	59,216,890	62,141,958	72,543,803	78,997,591	94,823,053
<b>Total Business-Type Activities Net Position</b>	<b>\$ 354,884,405</b>	<b>\$ 377,170,778</b>	<b>\$ 432,287,482</b>	<b>\$ 441,940,947</b>	<b>\$ 468,958,482</b>
<b>Total Net Position</b>	<b>\$ 449,287,476</b>	<b>\$ 472,019,478</b>	<b>\$ 529,047,744</b>	<b>\$ 533,031,771</b>	<b>\$ 558,698,730</b>

	FISCAL YEAR				
	2020	2021	2022	2023	2024
<b>GOVERNMENTAL ACTIVITIES</b>					
Net investments in capital assets	\$ 70,860,555	\$ 71,943,499	\$ 69,877,890	\$ 67,655,147	\$ 67,657,289
Restricted	18,739,164	16,730,132	19,059,258	17,610,547	18,350,298
Unrestricted	(1,608,663)	(1,328,675)	(1,245,123)	(1,158,229)	(1,067,859)
<b>Total Governmental Activities Net Position</b>	<b>\$ 87,991,056</b>	<b>\$ 87,344,956</b>	<b>\$ 87,692,025</b>	<b>\$ 84,107,465</b>	<b>\$ 84,939,728</b>
<b>BUSINESS-TYPE ACTIVITIES</b>					
Net investments in capital assets	\$ 301,777,705	\$ 325,589,669	\$ 334,027,496	\$ 356,034,743	\$ 368,355,369
Restricted	93,888,735	93,156,446	90,915,923	84,205,535	71,281,985
Unrestricted	111,477,309	114,067,148	117,947,997	102,041,806	119,104,251
<b>Total Business-Type Activities Net Position</b>	<b>\$ 507,143,749</b>	<b>\$ 532,813,263</b>	<b>\$ 542,891,416</b>	<b>\$ 542,282,084</b>	<b>\$ 558,741,605</b>
<b>Total Net Position</b>	<b>\$ 595,134,805</b>	<b>\$ 620,158,219</b>	<b>\$ 630,583,441</b>	<b>\$ 626,389,549</b>	<b>\$ 643,681,333</b>

## Changes in Net Position - Enterprise Operations

### Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>OPERATING REVENUES:</b>										
Water revenues	\$ 31,035,318	\$ 31,295,176	\$ 32,812,650	\$ 37,271,413	\$ 37,606,080	\$ 39,788,551	\$ 42,447,372	\$ 41,257,288	\$ 40,244,679	\$ 41,911,862
Sewer revenues	16,523,992	17,481,851	17,779,196	19,402,012	20,092,289	20,643,836	21,499,516	22,468,265	23,102,831	23,224,639
<b>Total Operating Revenue</b>	<b>47,559,310</b>	<b>48,777,027</b>	<b>50,591,846</b>	<b>56,673,425</b>	<b>57,698,369</b>	<b>60,432,387</b>	<b>63,946,888</b>	<b>63,725,553</b>	<b>63,347,510</b>	<b>65,136,501</b>
<b>OPERATING EXPENSES</b>										
Source of supply	11,665,300	15,202,199	12,417,801	13,830,391	12,335,800	16,551,480	17,355,190	-	-	-
Pumping	352,476	334,563	317,521	376,135	364,691	405,295	397,918	-	-	-
Water treatment	2,525,369	1,650,611	1,557,694	1,745,925	699,656	841,458	1,930,750	-	-	-
Transmission and distribution	2,773,225	2,671,853	2,223,930	2,923,168	3,922,784	3,075,564	3,212,322	-	-	-
Sewage collection	2,021,785	2,110,436	2,136,235	3,361,591	2,738,005	2,996,073	2,596,538	-	-	-
Sewage treatment	6,295,203	6,028,798	9,380,600	8,407,348	8,698,544	7,027,284	9,337,330	-	-	-
Water system	-	-	-	-	-	-	-	18,217,237	21,534,342	21,675,451
Distribution	-	-	-	-	-	-	-	3,247,281	3,695,223	2,501,242
Water quality	-	-	-	-	-	-	-	919,398	852,515	759,258
Wastewater system	-	-	-	-	-	-	-	2,039,601	1,994,957	2,073,665
Source control	-	-	-	-	-	-	-	10,211,782	10,109,651	11,069,894
Customer service	1,815,536	1,725,399	2,269,934	1,830,620	1,786,368	2,093,798	2,058,679	2,341,508	2,505,546	3,310,151
General administrative	9,623,471	9,610,717	9,663,031	12,776,651	11,336,667	13,715,886	12,205,593	10,345,867	16,896,668	16,494,547
Operations and maintenance	195,770	173,520	7,185	1,120,268	1,258,245	134,797	120,527	-	735,191	2,269
<b>Total Operating Expenses</b>	<b>37,268,135</b>	<b>39,508,097</b>	<b>39,973,931</b>	<b>46,372,099</b>	<b>43,140,760</b>	<b>46,841,635</b>	<b>49,214,847</b>	<b>47,322,674</b>	<b>58,324,093</b>	<b>57,886,477</b>
Operating income (loss) before depreciation	10,291,175	9,268,931	10,617,915	10,301,326	14,557,609	13,590,752	14,732,041	16,402,879	5,023,417	7,250,024
Depreciation	(7,633,402)	(8,404,250)	(10,915,415)	(11,246,037)	(13,030,537)	(12,768,754)	(14,616,389)	(13,602,041)	(14,596,360)	(14,618,392)
Amortization	-	-	-	-	-	-	(199,114)	(216,671)	(244,211)	(714,528)
<b>Other Income (loss)</b>	<b>2,657,773</b>	<b>864,681</b>	<b>(297,500)</b>	<b>(944,711)</b>	<b>1,527,072</b>	<b>821,998</b>	<b>(83,462)</b>	<b>2,584,167</b>	<b>(9,817,154)</b>	<b>(8,082,896)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>										
Property tax revenue	2,443,908	2,687,080	3,021,312	3,368,006	3,695,768	4,305,123	5,686,692	5,802,115	6,720,674	8,107,338
Investment earnings	350,102	918,795	1,309,827	1,835,447	3,302,790	4,883,124	3,518,751	1,631,820	3,163,875	9,369,358
Interest expense	(503,916)	(996,448)	(1,228,649)	(2,093,405)	(2,075,824)	(3,800,704)	(3,200,353)	(3,045,993)	(2,930,952)	(2,849,205)
Lease revenue	-	-	-	-	-	-	-	-	57,762	99,982
Grant revenues, net	-	-	-	-	-	-	-	-	-	3,701,284
Operations and maintenance	-	-	-	-	-	-	-	(2,854,654)	(475,520)	(4,300,378)
Other non-operating revenues (expenses), net	91,310	281,767	(703,199)	(1,583,643)	3,620,009	1,832,370	(2,870,250)	(6,323,682)	(53,898)	552,964
<b>Total Non-Operating Revenues (Expenses), net</b>	<b>2,381,404</b>	<b>2,891,194</b>	<b>2,399,291</b>	<b>1,526,404</b>	<b>8,542,743</b>	<b>7,219,913</b>	<b>3,134,840</b>	<b>(4,790,394)</b>	<b>6,481,941</b>	<b>14,681,343</b>
<b>Income (Loss) Before Capital Contributions</b>	<b>5,039,177</b>	<b>3,755,875</b>	<b>2,101,791</b>	<b>581,693</b>	<b>10,069,815</b>	<b>8,041,911</b>	<b>3,051,378</b>	<b>(2,206,227)</b>	<b>(3,335,213)</b>	<b>6,598,447</b>
<b>CAPITAL CONTRIBUTIONS:</b>										
Facility fees	13,438,121	11,714,598	17,199,658	9,348,086	14,587,938	13,932,733	14,898,303	10,747,630	1,546,129	6,918,773
Contributions in aid of construction	12,811,299	6,815,900	5,690,476	8,580,557	2,359,780	16,210,622	7,719,833	1,536,750	1,109,556	2,942,299
<b>Capital contributions</b>	<b>26,249,420</b>	<b>18,530,498</b>	<b>22,890,134</b>	<b>17,928,643</b>	<b>16,947,718</b>	<b>30,143,355</b>	<b>22,618,136</b>	<b>12,284,380</b>	<b>2,655,685</b>	<b>9,861,072</b>
<b>Change in Net Position</b>	<b>\$ 31,288,597</b>	<b>\$ 22,286,373</b>	<b>\$ 24,991,925</b>	<b>\$ 18,510,335</b>	<b>\$ 27,017,533</b>	<b>\$ 38,185,266</b>	<b>\$ 25,669,514</b>	<b>\$ 10,078,153</b>	<b>\$ (679,528)</b>	<b>\$ 16,459,519</b>

## Changes in Fund Balances - Governmental Funds

### Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>REVENUES</b>										
Property tax	\$ 298,788	\$ 264,522	\$ 163,613	\$ 173,284	\$ 194,630	\$ 199,525	\$ 232,788	\$ 244,435	\$ 194,117	\$ 651,003
Special assessments	8,268,007	8,629,390	8,871,387	9,542,254	10,009,927	10,457,652	10,618,952	10,618,017	10,920,021	11,326,081
Charges for services	1,749,704	1,978,491	2,296,666	2,515,361	2,600,152	4,634,445	940,150	2,575,066	2,673,981	3,011,496
Capital grants and contributions	6,997,463	2,774,515	239,734	-	-	-	-	-	74,140	934,760
Interest	177,633	243,015	152,365	246,408	730,973	733,459	30,499	74,300	114,915	492,879
Lease revenue	-	-	-	-	-	-	-	248,221	321,848	270,362
Other revenue	-	-	-	-	-	-	199,650	117,409	207,264	277,973
<b>Total Revenues</b>	<b>17,491,595</b>	<b>13,889,933</b>	<b>11,723,765</b>	<b>12,477,307</b>	<b>13,535,682</b>	<b>16,025,081</b>	<b>12,022,039</b>	<b>13,877,448</b>	<b>14,506,286</b>	<b>16,964,554</b>
<b>EXPENSES</b>										
Current:										
Eastvale parks	8,602,426	8,974,857	9,329,213	8,087,798	10,237,972	10,290,282	10,051,246	11,534,304	11,986,950	12,466,522
Graffiti abatement	340,051	294,523	193,612	199,332	219,629	216,759	249,987	289,435	234,819	267,966
Illumination District No. 2	268,044	315,767	254,931	305,172	260,284	254,043	228,159	290,137	322,611	326,838
Landscape and lighting	1,021,114	980,941	896,897	1,119,984	1,006,600	1,356,044	1,375,277	1,027,772	1,966,602	377,697
Debt Service										
Capital outlay	3,295,125	1,715,824	338,236	1,195,353	3,024,400	3,242,861	96,933	191,792	149,216	1,560,494
Non-Operating Expenditures	-	-	-	-	-	50,924	110,278	1,181,560	729,181	781,255
<b>Total Expenditures</b>	<b>13,526,760</b>	<b>12,281,912</b>	<b>11,012,889</b>	<b>10,907,639</b>	<b>14,748,885</b>	<b>15,410,913</b>	<b>12,111,880</b>	<b>14,515,000</b>	<b>15,389,379</b>	<b>15,780,772</b>
<b>Other financing sources(uses)</b>										
Change in Fund Balances	3,964,835	1,608,021	710,876	1,569,669	(1,213,203)	614,168	(89,841)	(637,552)	(883,093)	1,183,782
Fund Balance at Beginning of Year	13,068,731	17,033,566	18,641,587	19,352,463	18,496,367	17,283,164	17,897,332	17,801,491	17,169,939	16,286,846
Fund Balance at Beginning of Year, as restat	-	-	-	(2,425,764)	-	-	-	-	-	-
<b>Fund Balance at End of Year</b>	<b>\$ 17,033,566</b>	<b>\$ 18,641,587</b>	<b>\$ 19,352,463</b>	<b>\$ 18,496,368</b>	<b>\$ 17,283,164</b>	<b>\$ 17,897,332</b>	<b>\$ 17,807,491</b>	<b>\$ 17,163,939</b>	<b>\$ 16,286,846</b>	<b>\$ 17,470,628</b>

<sup>(1)</sup> Change in accounting principle and restatement of Beginning Fund Balance.

<sup>(2)</sup> Fiscal year 2017-18 beginning Fund Balance was restated due to the implementation of GASB 75.

Source: Jurupa Community Services District

## Revenue Sources

The District receives a percentage of revenues from user rates and charges on water and wastewater services. Rates are adopted by the Board based on comprehensive cost of service studies performed for each service type. Rate adjustments are adopted at public hearings conducted in accordance with requirements established by California Propositions 26 and/or 218. The District has revenues categories that are based on rates, property taxes and or fees:

### Water Fund

- Service charges are fixed charges assessed to customers monthly based on the size of the service connection/ meter to their property
- Water sales are based on the volume of water used by a customer during a billing period. Customer usage is tracked and charged on a tiered basis with rates increasing as usage increases
- Water services include charges for fire lines, and various fees and penalties

### Wastewater Fund

- Wastewater services are a fixed monthly charge for residential, commercial, institutional, and irrigation customers based on per Equivalent Dwelling Unit (EDU) and volumetric charges
- Wastewater treatment charges vary based on the treatment facility that processes the waste discharge. JCSD's sewer system is split between three separate service areas that each discharge to separate treatment facilities

### Park Fund

- Special taxes are levied on properties within the Community Facilities District "CFD" usually based on the square footage of the lot of the home for ongoing maintenance of Parks and Park Improvements and Landscape
- Parks and Recreation Fees are collected through recreational programs, community services, and special events provided throughout the year

### Graffiti Fund

- The District contracts with the city of Jurupa Valley to provide graffiti removal services and receives funds transferred from ad-valorem tax revenue received in other funds

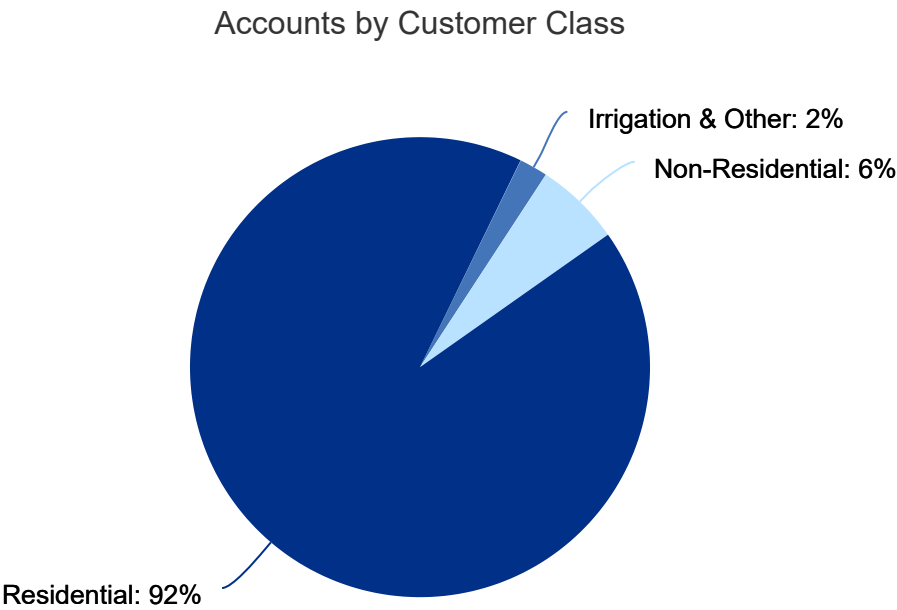
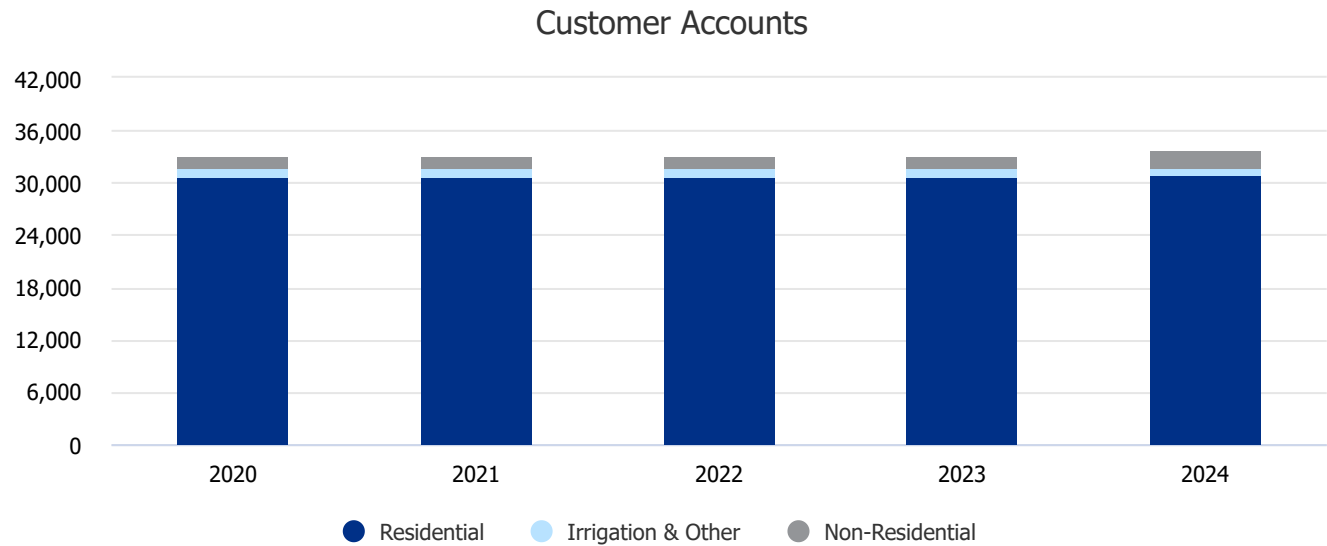
### Lighting and Landscape Funds

- Special taxes are levied on properties within the Lighting and Landscape districts for ongoing energy charges of the streetlights and the operation and maintenance of landscaping within public rights-of- ways throughout the service area.



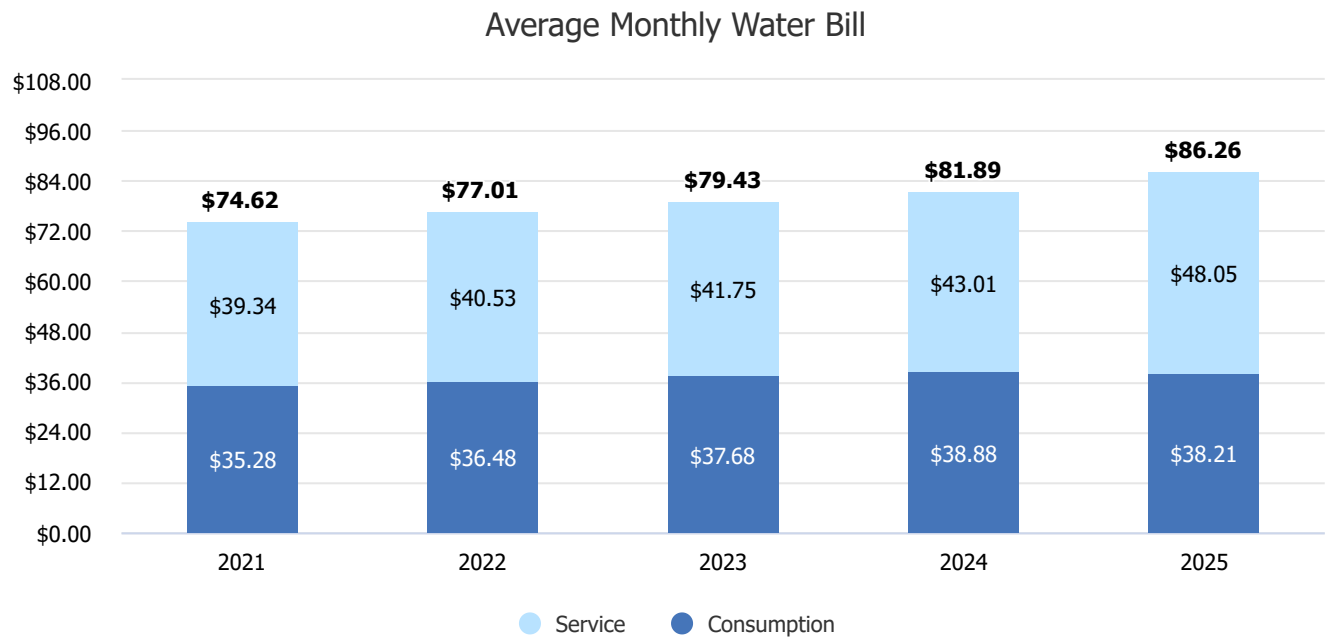
### Customer Statistics through the Years

The chart below depicts the historical customer counts by category for the last five years. The District has grown over 11% in customers through the five years shown below:



Monthly Average Bill

Shown below is a five-year historical average monthly bill for a single family residential customer with a ¾” meter, consuming 20 units (14,960 gallons) a month.



How Rates are Determined

The Board of Directors periodically commissions a comprehensive rate study to determine the annual cash needs of the water and wastewater systems. The study calculates the amount of revenue needed to fund operating, capital, debt and reserve contributions for both the water and wastewater systems. The comprehensive rate study also considers increasing water costs, increasing regulatory requirements for wastewater discharge and potential mandates in water conservation.

The rates have been determined according to industry standard cost of service methodology. The rates will appropriately recover costs from each customer class, fund the capital program and maintain authorized reserve levels.

Rates

The District currently charges a fixed monthly service charge based on the size of the customers’ meter. The service charges increase based on the hydraulic capacity associated with each meter. Single family residential customers are billed based on metered water use in a four-tier inclining block rate structure. Multi-family residential and all other customer classes are charged a flat uniform rate. The operations, maintenance and improvements of District’s water system are funded solely from water user rates and charges.

## Rates Increase

During fiscal year 2023-2024 the District completed a comprehensive five-year rate study. The major objectives of the study included the following:

- Develop a financial plan for each enterprise fund that meets the utilities' revenue requirements, including operations and maintenance (O&M) costs and the capital improvement plan (CIP) while adequately funding reserves in accordance with industry best practices and achieving debt coverage requirements
- Conduct cost of service analyses that ensures the nexus between the cost to serve customers and the responsibility of each class, per Proposition 218 and industry standards
- Review the current rate structures and evaluation of alternative rate structures, customer classes, and fixed and variable cost recovery for the water and wastewater operations to achieve Board of Directors and District objectives
- Implement five-year rate schedules that are compliant with Proposition 218 while also ensuring financial sufficiency to fund operating and capital costs over the study period

The Board of Directors approved the five-year rate plan on April 8, 2024. The rate plan implements the water and wastewater rates for FY 2024-25 through FY 2028-29.

Shown below are the fixed monthly and usage water rate over the years.

Meter Size	2018	2019	2020	2021	2022	2023	2024	2025
5/8 Inch	\$ 30.54	\$ 32.51	\$ 38.19	\$ 39.34	\$ 40.53	\$ 41.75	\$ 43.01	\$ 48.05
3/4 Inch	36.46	38.82	38.19	39.34	40.53	41.75	43.01	48.05
1 Inch	60.86	64.79	58.89	60.66	62.48	64.36	66.30	73.72
1 1/2 Inch	124.03	132.03	110.66	113.98	117.40	120.93	124.56	137.87
2 Inch	194.72	207.28	172.77	177.96	183.30	188.80	194.47	214.86
3 Inch	583.08	620.69	369.47	380.56	391.98	403.74	415.86	458.66
4 Inch	1,144.72	1,218.56	659.35	679.14	699.52	720.51	742.13	817.94
6 Inch	1,865.13	1,985.44	1,352.98	1,393.57	1,435.38	1,478.45	1,522.81	1,677.52
8 Inch	2,090.65	2,225.51	2,905.88	2,993.06	3,082.86	3,175.35	3,270.62	3,602.24
10 Inch	2,659.86	2,831.43	4,355.25	4,485.91	4,620.49	4,759.11	4,901.89	5,398.77

## Variable Usage Water Rates

### Single Family Residential

	2018	2019	2020	2021	2022	2023	2024	2025
Tier 1	\$ 1.49	\$ 1.52	\$ 1.06	\$ 1.10	\$ 1.14	\$ 1.18	\$ 1.22	\$ 1.15
Tier 2	1.89	1.93	2.67	2.76	2.85	2.94	3.03	2.44
Tier 3	2.18	2.22	3.14	3.24	3.34	3.45	3.56	3.64
Tier 4	2.43	2.48	3.34	3.45	3.56	3.67	3.79	4.00

Jurupa Community Services District  
Water Fund Summary - Fund 100  
FY 2025-2026 & 2026-2027 Budget

Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
<b>Operating Revenue</b>				
Monthly Meter Service Charge	\$ 20,613,540	\$ 21,187,955	\$ 24,024,486	\$ 25,136,371
Other Charges & Services	1,533,469	1,070,000	1,250,000	1,250,000
Water Consumption Sales	19,764,852	25,803,021	25,178,836	27,581,469
<b>Total Operating Revenue</b>	<b>\$ 41,911,861</b>	<b>\$ 48,060,976</b>	<b>\$ 50,453,322</b>	<b>\$ 53,967,840</b>
<b>Operating Expenses</b>				
General Administration	\$ 13,030,303	\$ 14,096,653	\$ 17,952,982	\$ 18,567,804
Technical Services	759,258	1,210,854	1,098,971	1,201,360
Utility Services	2,507,187	2,555,407	2,829,302	2,971,416
Water Systems Operations	21,646,845	26,805,587	24,513,008	26,747,209
<b>Total Operating Expenses</b>	<b>37,943,593</b>	<b>44,668,501</b>	<b>46,394,263</b>	<b>49,487,789</b>
<b>Net Operating Gain/(Loss)</b>	<b>\$ 3,968,268</b>	<b>\$ 3,392,475</b>	<b>\$ 4,059,059</b>	<b>\$ 4,480,051</b>
<b>Non-Operating Revenue</b>				
Capital Contributions	\$ 2,942,299	\$ -	\$ -	\$ -
Grant Funding	4,743,268	-	-	-
Investment Earnings	3,530,320	1,548,821	3,044,000	3,040,000
Other Revenues	790,709	133,895	120,000	120,000
Property Tax Revenue	-	-	3,000,000	3,000,000
<b>Total Non-Operating Revenue</b>	<b>\$ 12,006,596</b>	<b>\$ 1,682,716</b>	<b>\$ 6,164,000</b>	<b>\$ 6,160,000</b>
<b>Non-Operating Expenses</b>				
Debt Service Expenses	\$ 908,105	\$ 1,838,555	\$ 2,443,442	\$ 2,473,946
General Administration	(1,008)	-	-	-
Other Non-Operating Expenses	10,972,640	14,585,203	21,177,700	11,209,438
Utility Services	(5,945)	-	-	-
Water Systems Operations	28,607	-	-	-
<b>Total Non-Operating Expenses</b>	<b>11,902,399</b>	<b>16,423,758</b>	<b>23,621,142</b>	<b>13,683,384</b>
<b>Net Non-Operating Gain/(Loss)</b>	<b>\$ 104,197</b>	<b>\$ (14,741,042)</b>	<b>\$ (17,457,142)</b>	<b>\$ (7,523,384)</b>
<b>Total Net Change in Fund Balance</b>	<b>\$ 4,072,465</b>	<b>\$ (11,348,567)</b>	<b>\$ (13,398,083)</b>	<b>\$ (3,043,333)</b>

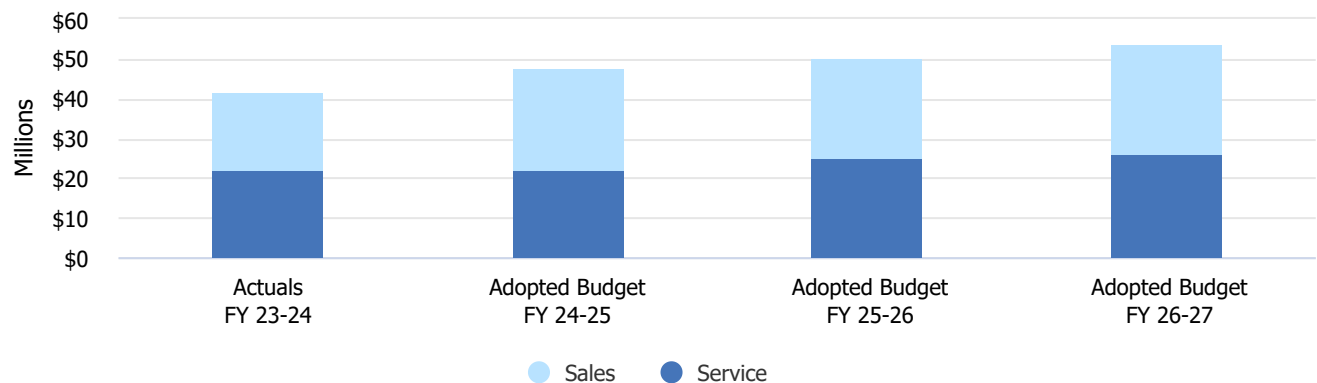
## Water Operating Revenue

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4001 Water Sales - Residential	\$ 14,039,551	\$ 18,347,640	\$ 17,073,718	\$ 18,189,199
4002 Water Sales - Commercial	3,101,148	3,585,664	3,483,583	3,712,173
4004 Water Sales - Potable Irrigation	2,186,352	3,238,806	3,270,720	3,480,223
4005 Water Sales - Non-Potable	360,595	505,411	488,983	520,211
4006 Water Sales - Other	75,333	75,500	75,500	75,500
4007 Water Sales - Water Rights	-	-	786,332	1,604,163
4010 Wholesale Water Sales	1,873	50,000	-	-
<b>Total Water Consumption Sales</b>	<b>\$ 19,764,852</b>	<b>\$ 25,803,021</b>	<b>\$ 25,178,836</b>	<b>\$ 27,581,469</b>

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
<b>Revenues</b>				
4008 Water - Fireflow Fees	\$ -	\$ 10,000	\$ -	\$ -
4009 Meter Fees	75,224	10,000	-	-
4020 Water - Monthly Service Charge	20,613,498	21,187,955	24,024,486	25,136,371
4021 Water - Irrigation Meter Service Charge	42	-	-	-
4022 Water - Other Service Charge	346,078	100,000	100,000	100,000
4023 Water - Late Fees and Charges	927,128	950,000	950,000	950,000
4024 Water - Processing Fee Revenue	185,039	-	200,000	200,000
<b>Total Other Revenues</b>	<b>\$ 22,147,009</b>	<b>\$ 22,257,955</b>	<b>\$ 25,274,486</b>	<b>\$ 26,386,371</b>

<b>Total Operating Revenue</b>	<b>\$ 41,911,861</b>	<b>\$ 48,060,976</b>	<b>\$ 50,453,322</b>	<b>\$ 53,967,840</b>
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## Wells Operations Revenues

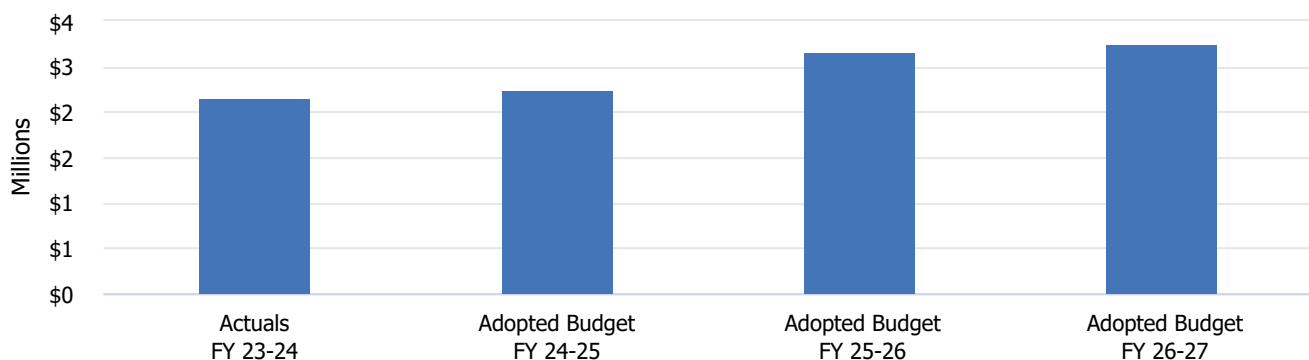


## Water Operating Expenses – Water System Operations

### Offsite Treatment – Wells

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 435,035	\$ 474,961	\$ 599,272	\$ 644,925
5002 Salaries - Part-time	2,357	-	9,511	-
5003 Salaries - Overtime	42,560	49,975	50,000	50,000
Benefits Expenses	196,042	152,759	199,970	208,437
5004 Salaries - Holiday	46,820	-	-	-
5005 Salaries - Vacation	48,995	-	-	-
5006 Salaries - Sick	18,534	-	-	-
5007 Salaries - Comp Time	13,287	-	-	-
5010 Salaries - Jury Duty	1,769	-	-	-
5011 Salaries - Vacation/Sick Buyback	10,741	-	13,922	15,014
5013 Cell Phone Reimbursement	5,042	2,501	2,501	2,501
5063 Payroll Taxes	45,079	37,473	44,704	46,289
5070 Adjustment for Vacancy	-	(35,883)	(43,369)	(45,733)
5104 Conferences and Meetings	386	-	-	-
5106 Postage	131	-	-	-
5108 Regulatory Requirements	27,643	21,916	30,000	30,000
5112 Education Reimbursement	4,350	-	-	-
5114 Post Employment Benefit Expense	(21,933)	-	-	-
5201 Outside Services	130,410	121,571	210,850	247,050
5209 Uniforms	1,840	-	-	-
5301 Materials and Supplies	94,562	58,080	61,500	61,500
5303 Safety Materials	699	-	-	-
5304 Chemicals	2,522	8,000	40,000	40,000
5307 Equipment Less than \$10,000	-	2,000	6,000	6,000
5403 Reservoir Maintenance	-	31,000	-	-
5406 Meter Repairs	-	4,000	-	-
5407 General Repairs	-	8,000	8,000	8,000
5414 Chlorine Equipment Repairs & Maintenance	21,460	15,000	25,000	25,000
5501 Electricity	1,457,458	1,747,200	1,887,600	1,981,980
5502 Water	5,921	10,000	15,000	16,000
5601 IT Equipment	5,512	6,300	3,500	3,500
<b>Total Expenses</b>	<b>\$ 2,597,222</b>	<b>\$ 2,714,853</b>	<b>\$ 3,163,961</b>	<b>\$ 3,340,463</b>

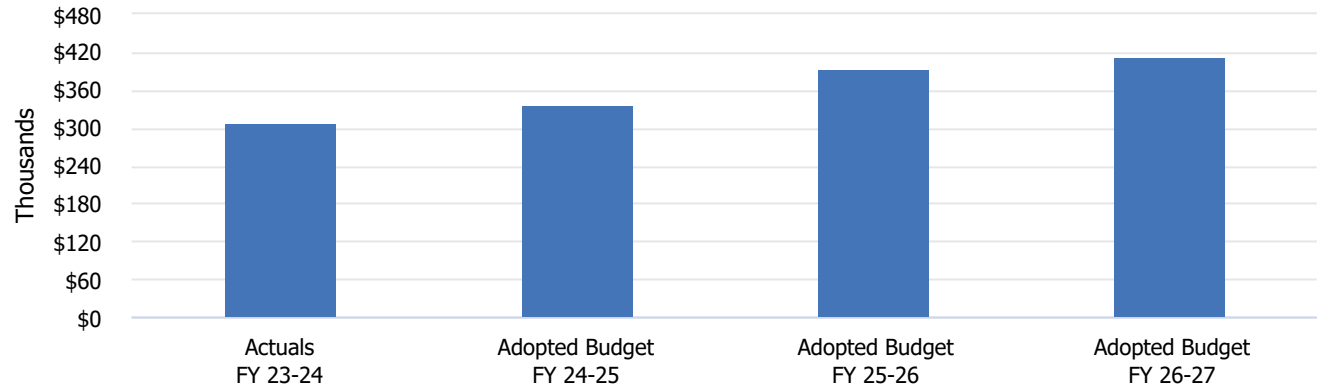
### Wells Operations



## Offsite Treatment – Irrigation

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 77,291	\$ 119,668	\$ 150,054	\$ 160,969
5002 Salaries - Part-time	-	-	1,359	-
5003 Salaries - Overtime	37,182	7,206	8,000	8,000
Benefits Expenses	43,856	42,508	51,311	53,437
5004 Salaries - Holiday	7,504	-	-	-
5005 Salaries - Vacation	9,547	-	-	-
5006 Salaries - Sick	2,489	-	-	-
5007 Salaries - Comp Time	4,572	-	-	-
5011 Salaries - Vacation/Sick Buyback	1,592	-	3,512	3,779
5013 Cell Phone Reimbursement	290	740	740	740
5063 Payroll Taxes	10,640	9,409	11,121	11,625
5070 Adjustment for Vacancy	-	(8,977)	(10,868)	(11,491)
5106 Postage	36	-	-	-
5114 Post Employment Benefit Expense	(3,050)	-	-	-
5201 Outside Services	2,110	-	-	-
5301 Materials and Supplies	25,671	15,000	15,000	15,000
5406 Meter Repairs	-	2,000	-	-
5501 Electricity	89,364	148,233	163,000	171,000
<b>Total Expenses</b>	<b>\$ 309,094</b>	<b>\$ 335,787</b>	<b>\$ 393,229</b>	<b>\$ 413,059</b>

## Irrigation Wells Operations

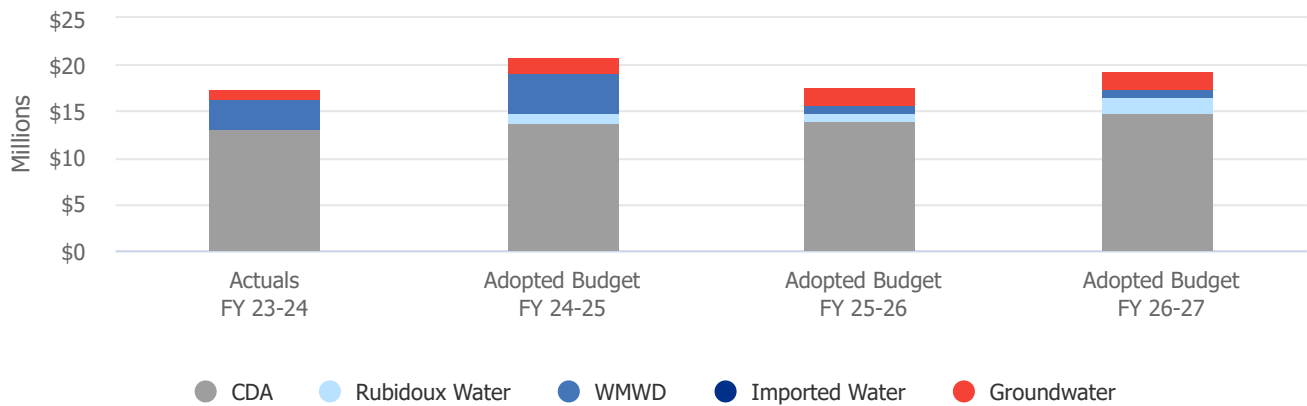




## Offsite Treatment – Source Water Cost

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5701 Groundwater Assessment	\$ 1,123,500	\$ 1,542,084	\$ 1,737,476	\$ 1,936,058
5702 Prior Year Assessment Adjustment	-	200,000	200,000	200,000
5703 CDA Water Purchases	14,190,808	15,066,932	15,073,662	15,827,345
5704 Rubidoux Water Purchases	-	992,250	822,741	1,678,807
5708 CDA LRP Credit	(926,684)	(958,938)	(758,143)	(682,329)
5710 Western CDA water purchase	3,168,886	2,975,000	756,000	794,400
5711 CDA Prior Year Adjustment	(36,588)	(250,000)	(250,000)	(250,000)
5712 Western Water Purchase	-	1,428,000	-	-
<b>Total Expenses</b>	<b>\$ 17,519,922</b>	<b>\$ 20,995,328</b>	<b>\$ 17,581,736</b>	<b>\$ 19,504,281</b>

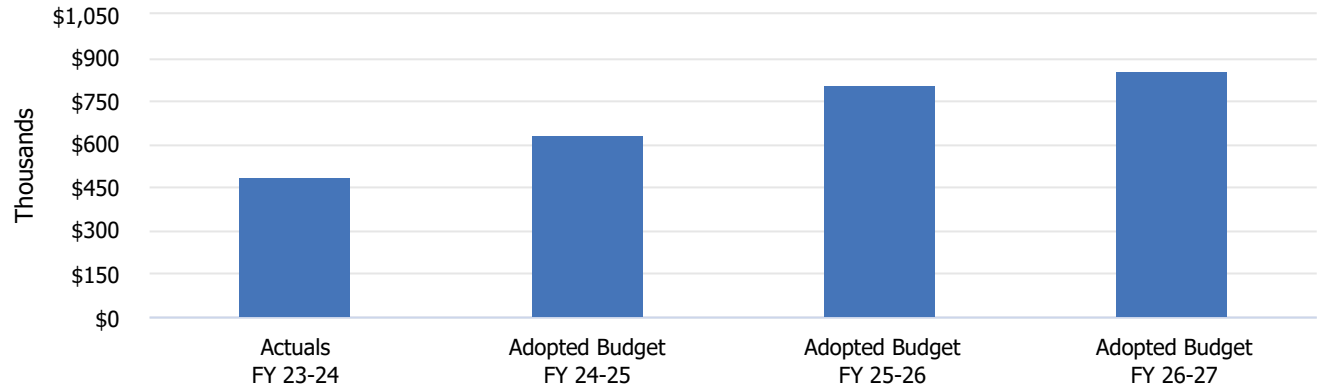
Source Water Costs



## Offsite Treatment – Booster Pumping

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 48,434	\$ 174,207	\$ 219,763	\$ 235,396
5002 Salaries - Part-time	-	-	2,717	-
5003 Salaries - Overtime	9,173	9,974	10,000	10,000
Benefits Expenses	17,402	62,551	75,784	78,954
5004 Salaries - Holiday	1,783	-	-	-
5005 Salaries - Vacation	1,364	-	-	-
5006 Salaries - Sick	606	-	-	-
5007 Salaries - Comp Time	867	-	-	-
5011 Salaries - Vacation/Sick Buyback	1,402	-	4,710	5,049
5013 Cell Phone Reimbursement	444	1,145	1,145	1,145
5063 Payroll Taxes	4,901	13,700	16,714	17,460
5070 Adjustment for Vacancy	-	(13,079)	(15,982)	(16,841)
5108 Regulatory Requirements	3,530	3,000	5,500	5,500
5201 Outside Services	40,253	68,000	88,000	88,000
5301 Materials and Supplies	8,093	10,000	17,000	17,000
5307 Equipment Less than \$10,000	905	2,000	2,000	2,000
5501 Electricity	319,486	302,400	380,000	410,000
6101 Capital Repairs and Maintenance	28,607	-	-	-
<b>Total Expenses</b>	<b>\$ 487,250</b>	<b>\$ 633,898</b>	<b>\$ 807,351</b>	<b>\$ 853,663</b>

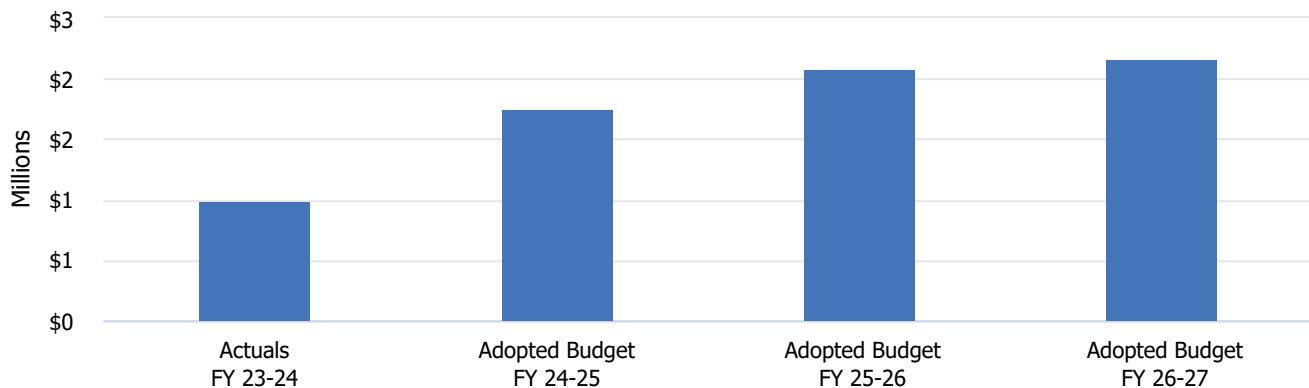
## Booster Pumping



## Offsite Treatment – Water Treatment

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 410,073	\$ 450,973	\$ 647,657	\$ 697,863
5002 Salaries - Part-time	49,738	-	35,059	26,568
5003 Salaries - Overtime	79,302	60,001	75,000	75,000
Benefits Expenses	252,815	284,990	356,922	364,785
5004 Salaries - Holiday	16,475	-	-	-
5005 Salaries - Vacation	20,990	-	-	-
5006 Salaries - Sick	11,538	-	-	-
5007 Salaries - Comp Time	4,922	-	-	-
5010 Salaries - Jury Duty	885	-	-	-
5011 Salaries - Vacation/Sick Buyback	6,490	-	18,837	20,310
5013 Cell Phone Reimbursement	2,294	3,791	3,791	3,791
5063 Payroll Taxes	45,874	35,388	50,975	53,094
5070 Adjustment for Vacancy	-	(48,372)	(48,488)	(51,146)
5071 CalPERS Unfunded Liability	132,328	132,300	184,776	184,776
5104 Conferences and Meetings	301	-	-	-
5108 Regulatory Requirements	1,336	4,000	4,000	4,000
5114 Post Employment Benefit Expense	(592,291)	234,375	245,902	245,902
5201 Outside Services	104,967	62,000	80,000	80,000
5209 Uniforms	371	-	-	-
5211 Research and Monitoring	895	-	-	-
5301 Materials and Supplies	98,843	55,000	70,000	70,000
5303 Safety Materials	4,298	-	-	-
5304 Chemicals	337,702	414,230	421,500	421,500
5307 Equipment Less than \$10,000	-	2,000	5,000	5,000
5407 General Repairs	-	3,000	3,000	3,000
5501 Electricity	47,779	59,144	65,000	68,500
5502 Water	19,224	21,000	25,000	25,000
5503 Refuse	-	1,900	2,800	2,800
5509 Sewer	132,151	350,000	275,000	290,000
<b>Total Expenses</b>	<b>\$ 1,189,300</b>	<b>\$ 2,125,720</b>	<b>\$ 2,521,731</b>	<b>\$ 2,590,743</b>

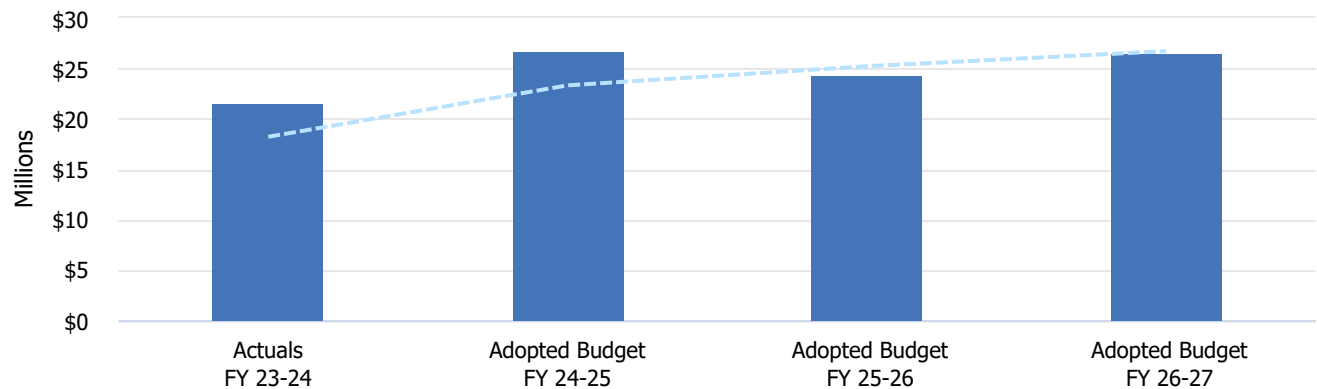
### Water Treatment



## Onsite Treatment – CDA

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 1,021,976	\$ 1,611,077	\$ 2,239,471	\$ 2,449,316
5002 Salaries - Part-time	19,058	-	4,076	-
5003 Salaries - Overtime	214,681	200,003	200,000	200,000
Benefits Expenses	380,696	527,489	675,628	716,626
5004 Salaries - Holiday	54,996	-	-	-
5005 Salaries - Vacation	44,191	-	-	-
5006 Salaries - Sick	47,697	-	-	-
5007 Salaries - Comp Time	22,097	-	-	-
5011 Salaries - Vacation/Sick Buyback	15,062	-	35,595	38,292
5013 Cell Phone Reimbursement	14,248	10,930	10,930	10,930
5063 Payroll Taxes	107,802	125,908	172,976	183,827
5069 CDA Less Reimbursed Costs	(2,393,494)	(2,679,706)	(3,440,073)	(3,687,372)
5070 Adjustment for Vacancy	-	-	(156,387)	(169,403)
5071 CalPERS Unfunded Liability	-	110,700	163,684	163,684
5201 Outside Services	21,747	90,000	90,000	90,000
5301 Materials and Supplies	982	-	45,000	45,000
5506 Wireless Devices	925	3,600	4,100	4,100
<b>Total Expenses</b>	<b>\$ (427,336)</b>	<b>\$ 1</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>
<b>Total Water System</b>	<b>\$ 21,675,452</b>	<b>\$ 26,805,587</b>	<b>\$ 24,513,008</b>	<b>\$ 26,747,209</b>

## Water System Operations

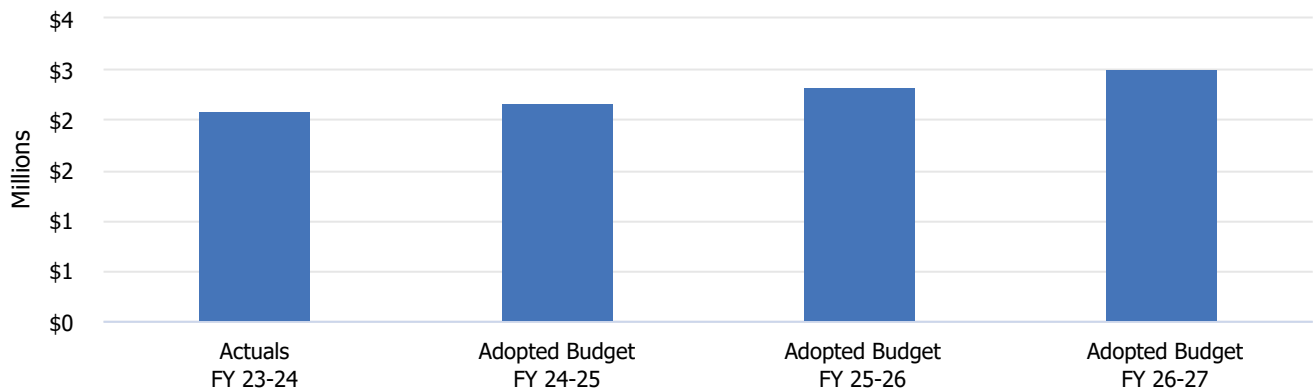


## Water Operating Expenses – Utility Services

### Distribution – Transmission & Distribution

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 847,676	\$ 1,306,285	\$ 1,332,107	\$ 1,446,109
5003 Salaries - Overtime	172,382	135,041	150,000	150,000
Benefits Expenses	283,086	410,667	389,858	415,780
5004 Salaries - Holiday	57,017	-	-	-
5005 Salaries - Vacation	49,477	-	-	-
5006 Salaries - Sick	27,795	-	-	-
5007 Salaries - Comp Time	26,864	-	-	-
5010 Salaries - Jury Duty	487	-	-	-
5011 Salaries - Vacation/Sick Buyback	1,972	-	9,858	10,749
5013 Cell Phone Reimbursement	7,654	4,200	4,200	4,200
5063 Payroll Taxes	95,109	102,567	104,329	113,107
5070 Adjustment for Vacancy	-	(99,896)	(91,766)	(99,245)
5071 CalPERS Unfunded Liability	149,824	39,150	40,626	40,626
5105 Training	34	-	-	-
5107 Memberships, Dues and Publications	5,446	-	-	-
5114 Post Employment Benefit Expense	-	23,436	24,590	24,590
5201 Outside Services	225,646	179,700	250,000	250,000
5209 Uniforms	5,523	-	-	-
5210 Equipment Rental	-	5,000	5,000	5,000
5211 Research and Monitoring	2,290	2,000	2,000	2,000
5301 Materials and Supplies	508,999	400,657	560,500	560,500
5303 Safety Materials	5,256	8,000	8,000	8,000
5307 Equipment Less than \$10,000	31,326	27,000	35,000	35,000
5402 Fire Hydrant Maintenance	1,228	5,000	5,000	5,000
5502 Water	2,096	-	-	-
5604 Software Maintenance	-	6,600	-	-
6100 Capitalized Labor	(5,945)	-	-	-
<b>Total Expenses</b>	<b>\$ 2,501,242</b>	<b>\$ 2,555,407</b>	<b>\$ 2,829,302</b>	<b>\$ 2,971,416</b>

### Transmission & Distribution

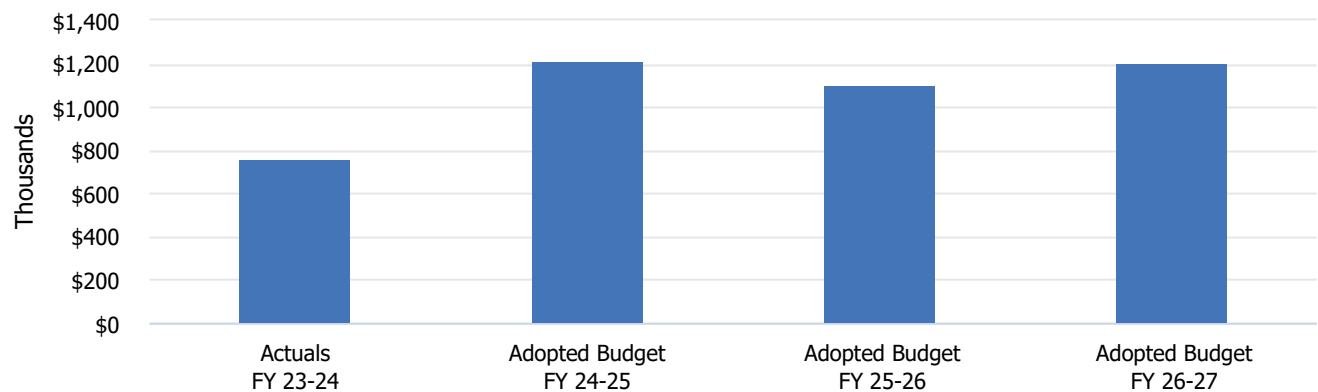


## Water Operating Expenses – Technical Services

### Water Quality – JCSD Source Wells & Entry Points

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 279,377	\$ 425,349	\$ 461,307	\$ 506,870
5002 Salaries - Part-time	5,138	-	12,774	26,568
5003 Salaries - Overtime	5,165	9,974	7,500	7,500
Benefits Expenses	107,354	127,432	164,983	174,163
5004 Salaries - Holiday	16,742	-	-	-
5005 Salaries - Vacation	22,966	-	-	-
5006 Salaries - Sick	14,004	-	-	-
5007 Salaries - Comp Time	1,835	-	-	-
5011 Salaries - Vacation/Sick Buyback	-	-	7,730	8,396
5013 Cell Phone Reimbursement	750	3,459	3,459	3,459
5063 Payroll Taxes	26,742	33,212	36,725	40,680
5070 Adjustment for Vacancy	-	(33,234)	(32,708)	(36,366)
5071 CalPERS Unfunded Liability	65,296	65,250	72,880	72,880
5114 Post Employment Benefit Expense	(10,183)	46,875	24,590	24,590
5115 Office Supplies	87	-	-	-
5201 Outside Services	25,445	10,000	20,000	30,000
5209 Uniforms	(25)	-	-	-
5211 Research and Monitoring	187,553	470,337	277,731	291,620
5301 Materials and Supplies	3,357	5,600	11,000	15,000
5307 Equipment Less than \$10,000	6,147	5,600	-	-
5601 IT Equipment	1,508	6,000	6,000	6,000
5602 Software	-	35,000	25,000	30,000
<b>Total Expenses</b>	<b>\$ 759,258</b>	<b>\$ 1,210,854</b>	<b>\$ 1,098,971</b>	<b>\$ 1,201,360</b>

### Source Wells & Entry Points



## Water Operating Expenses – Internal Programs & Admin Department

### Internal Programs

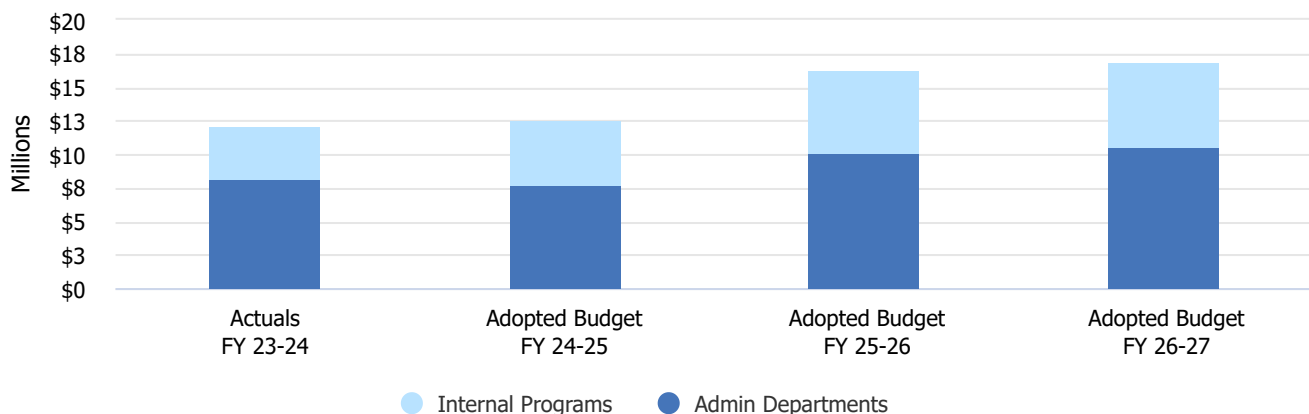
Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5130 Emergency Preparedness & Safety	\$ 324,226	\$ 284,149	\$ 423,285	\$ 326,054
5131 Fleet Services	562,031	475,627	804,908	788,158
5132 Public Affairs	289,086	434,763	603,377	522,368
5133 Government Affairs	117,404	166,939	293,279	325,061
5134 Facilities	1,359,145	936,046	1,231,109	1,365,864
5135 Conservation	501,920	743,779	778,340	792,164
5136 Planning	154,534	843,616	815,720	967,050
5138 Development Engineering Allocation	-	-	573,302	695,761
5139 SCADA	546,676	973,877	575,499	555,469
<b>Total Internal Programs</b>	<b>\$ 3,855,022</b>	<b>\$ 4,858,796</b>	<b>\$ 6,098,819</b>	<b>\$ 6,337,949</b>

### Administration Departments

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5120 Board/GM Services	\$ 903,437	\$ 993,870	\$ 1,005,895	\$ 1,183,769
5121 Finance and Administration Department	1,816,248	1,890,215	2,340,208	2,529,361
5122 Information Technology Department	772,655	856,506	1,102,782	1,246,774
5123 Records Retention Department	192,450	185,202	343,068	358,955
5124 Human Resources Department	479,675	526,818	644,769	643,179
5125 Customer Service	1,690,383	1,473,681	1,972,294	2,014,360
5126 Engineering & Development	2,304,390	1,754,436	2,739,086	2,603,275
<b>Total Admin Departments</b>	<b>\$ 8,159,238</b>	<b>\$ 7,680,728</b>	<b>\$ 10,148,102</b>	<b>\$ 10,579,673</b>

<b>Total Admin and Internal Programs</b>	<b>\$ 12,014,260</b>	<b>\$ 12,539,524</b>	<b>\$ 16,246,921</b>	<b>\$ 16,917,622</b>
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### Internal Programs & Admin Departments





## Water Non-Operating Activity

### Non-Operating Revenues

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4301 Secured Property Taxes	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000
4403 Water in Storage Contribution	2,942,299	-	-	-
4404 Grant Funding	4,743,268	-	-	-
4501 Interest Income	3,447,067	1,500,000	3,000,000	3,000,000
4502 Streetlight Inter Fund Interest Income	52,508	48,821	44,000	40,000
4503 Interest Revenue	30,745	-	-	-
4601 Rental Income	6,000	40,000	-	-
4602 Gain/Loss on Sale of Assets	-	20,000	-	-
4603 Reimbursed Costs	593,193	25,000	-	-
4605 Miscellaneous Income	122,279	15,000	50,000	50,000
4607 Lease Revenue	69,237	33,895	70,000	70,000
<b>Total Non-Operating Revenue</b>	<b>\$ 12,006,596</b>	<b>\$ 1,682,716</b>	<b>\$ 6,164,000</b>	<b>\$ 6,160,000</b>

### Debt Service Expenses

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
6001 Long-Term Debt Principal	\$ -	\$ 845,000	\$ 795,000	\$ 830,000
6002 Interest Expense	974,638	981,055	1,711,562	1,707,066
6003 Bond Discount/Premium Expense	(70,820)	12,500	(70,820)	(70,820)
6004 Cost of Issuance Expense	(3,586)	-	-	-
6019 Lease Financing - Interest	588	-	-	-
6021 Subscription Financing - Interest	14,022	-	-	-
6022 Debt Service	(18,587)	-	-	-
<b>Total Debt Expense</b>	<b>\$ 896,255</b>	<b>\$ 1,838,555</b>	<b>\$ 2,435,742</b>	<b>\$ 2,466,246</b>

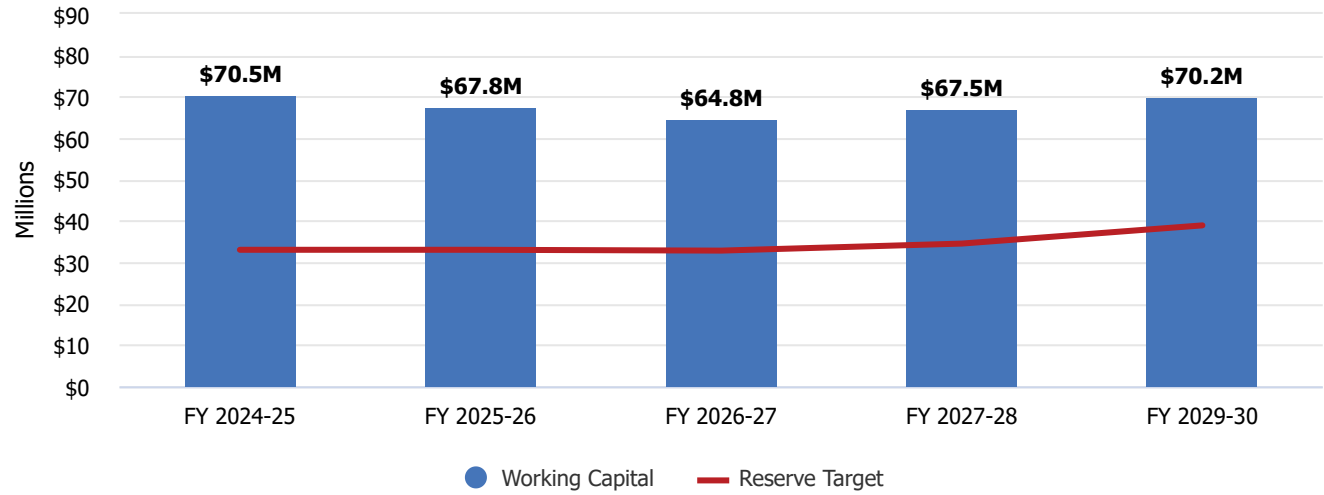
### Non-Operating Expenses

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
6005 Fiscal Agent Fees	\$ 6,897	\$ 7,688	\$ 7,700	\$ 7,700
6006 Investment and Arbitrage Expense	72,225	74,825	75,000	75,000
6007 Unrealized Gain/Loss	(2,614,545)	-	-	-
6008 Depreciation Expense	8,732,179	-	-	-
6009 Uncollectible Accounts	(458,102)	153,750	-	-
6016 Amortization Expense	261,302	-	-	-
6017 Applied Grant Funding	1,041,984	-	-	-
6100 Capitalized Labor	(6,953)	-	-	-
6101 Capital Repairs and Maintenance	3,901,826	2,907,950	8,884,000	6,018,150
6105 Capital Outlay - Vehicles and Equipment	65,485	-	-	-
6112 Non-Lease Component	298	-	-	-
6113 Lease Variable Payment	1,821	-	-	-
6116 Variable Subscription Expense	1,727	-	-	-
7002 Transfers Out	-	11,440,990	-	-
7006 Transfer to Capital Fund	-	-	12,218,700	5,116,288
<b>Total Non-Operating Expenses</b>	<b>\$ 11,006,144</b>	<b>\$ 14,585,203</b>	<b>\$ 21,185,400</b>	<b>\$ 11,217,138</b>

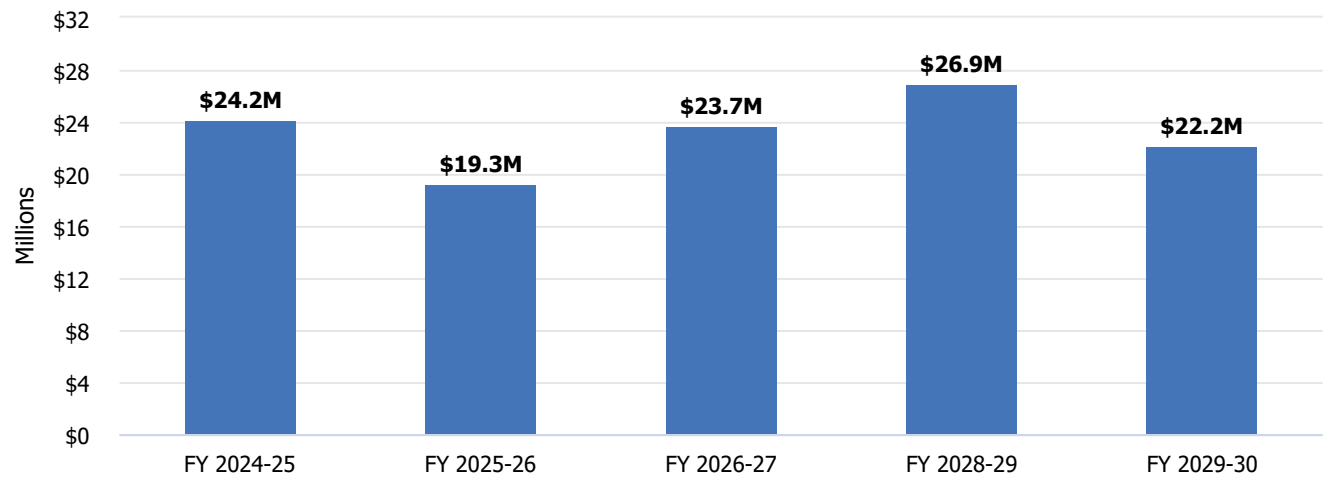
## Water Capital Fund

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
<b>Revenues</b>				
4401 Facility Fees	\$ 5,132,586	\$ 24,692,885	\$ 24,457,671	\$ 20,165,485
4404 Grant Funding	-	39,450,000	36,000,000	25,000,000
4405 Loan Proceeds	-	10,500,000	8,075,000	-
4605 Miscellaneous Income	3,414	-	-	-
4903 Transfer In for Working Capital	-	-	12,218,700	5,116,288
7001 Transfer In	-	11,440,990	-	-
<b>Total Revenues</b>	<b>5,136,000</b>	<b>86,083,875</b>	<b>80,751,371</b>	<b>50,281,773</b>
<b>Expenses</b>				
5001 Salaries - Regular	722,076	1,582,863	1,588,597	1,714,358
5002 Salaries - Part-time	2,456	-	-	-
5003 Salaries - Overtime	27,285	-	-	-
Benefits Expenses	194,365	454,964	465,821	492,092
5004 Salaries - Holiday	14,915	-	-	-
5005 Salaries - Vacation	4,978	-	-	-
5006 Salaries - Sick	7,933	-	-	-
5007 Salaries - Comp Time	4,205	-	-	-
5011 Salaries - Vacation/Sick Buyback	-	-	25,561	27,405
5013 Cell Phone Reimbursement	2,388	5,446	5,446	5,446
5063 Payroll Taxes	56,097	122,788	120,105	127,763
5070 Adjustment for Vacancy	-	(108,303)	(110,004)	(118,081)
5201 Outside Services	867	-	-	-
5209 Uniforms	1,137	-	-	-
6100 Capitalized Labor	(1,020,325)	-	-	-
6101 Capital Repairs and Maintenance	-	11,440,990	-	-
6105 Capital Outlay - Vehicles and Equipment	(6,003)	-	-	-
6109 Capital Outlay - Working Capital	-	-	12,218,700	5,116,288
6110 Capital Outlay - CIP (Construction in Progress)	-	59,839,280	71,362,750	38,517,938
<b>Total Expenses</b>	<b>12,374</b>	<b>73,338,028</b>	<b>85,676,976</b>	<b>45,883,209</b>
<b>Net Change in Fund Balance</b>	<b>\$ 5,123,626</b>	<b>\$ 12,745,847</b>	<b>\$ (4,925,605)</b>	<b>\$ 4,398,564</b>

## Summary of Water Working Capital Reserves (Forecasted)



## Summary of Water Facility Fees (Forecasted)



## Wastewater Fund Revenues

### How Rates are Determined

The wastewater rates for single family, multi-family and institutional customers include a fixed monthly service charge based on the number of EDU's and a variable HCF charge applied to the quantity of water delivered to the parcel. For residential customers, the variable HCF charge will be calculated based on 100% of monthly water consumption capped at 8 HCF per EDU, which represents the average sewer flows District-wide to the Sewer Treatment Plant Facilities.

The District provides wastewater treatment services for customers generating industrial wastewater within the District's service area. This type of wastewater contains waste generated from any producing, manufacturing, processing or treatment process. Industrial waste customers of the District are those that introduce industrial wastewater into the District's sewer system or those commercial/ industrial customers that discharge to the sewer lines. For industrial waste dischargers, the District's HCF and Treatment Charge rates shall differ by the entity responsible for providing treatment of the waste collected by the District. The three treatment agencies that provide treatment of wastes for the District are Orange County Sanitation District ("OCSD"), City of Riverside ("Riverside") and the Western Riverside County Regional Wastewater Authority ("WRCRWA"). Each treatment agency has a different rate structure for treatment of industrial wastes generated by the District and charges the District differently for treatment of these industrial waste discharges. For customers that discharge into the Orange County Sanitation District, the District shall allocate and pass these charges through to the industrial waste dischargers producing these discharges in accordance with how the District is charged for these discharges, in addition to billing the industrial dischargers for the District's own collection charges.

Below are the fixed monthly and usage wastewater rates over the years:

### Fixed Monthly Sewer Rate

	2018	2019	2020	2021	2022	2023	2024	2025
Monthly	\$ 25.39	\$ 25.90	\$ 22.80	\$ 23.72	\$ 24.67	\$ 25.66	\$ 26.69	\$ 26.18

### Monthly Usage Rate

	2018	2019	2020	2021	2022	2023	2024	2025
Per HCF	\$ 1.60	\$ 1.64	\$ 2.08	\$ 2.17	\$ 2.26	\$ 2.36	\$ 2.46	\$ 2.70

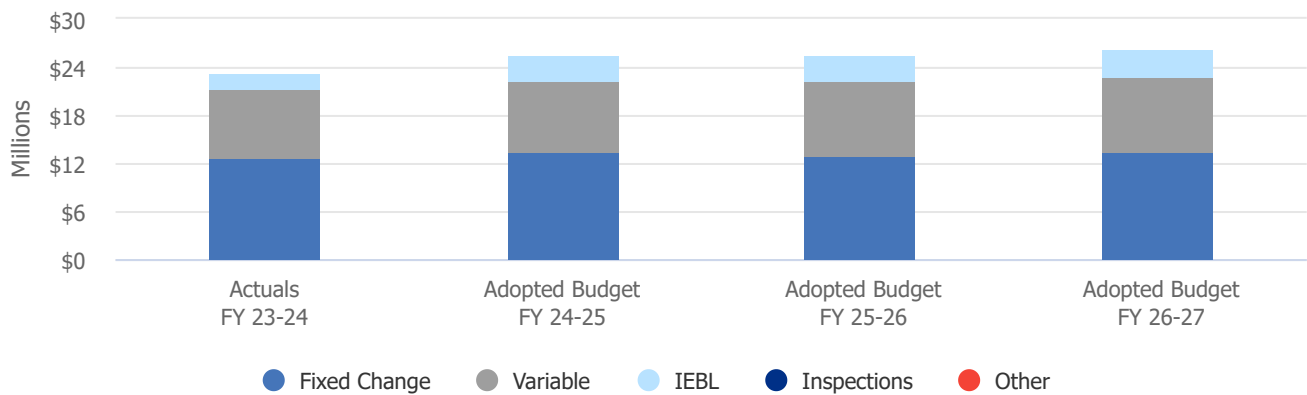
Jurupa Community Services District  
Wastewater Fund Summary - Fund 200  
FY 2025-2026 & 2026-2027 Budget

Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
<b>Operating Revenue</b>				
Other Charges & Services	\$ 450	\$ 1,500	\$ 1,500	\$ 1,500
Sewer Service Charge	23,224,189	25,583,340	25,610,922	26,197,383
<b>Total Operating Revenue</b>	<b>\$ 23,224,639</b>	<b>\$ 25,584,840</b>	<b>\$ 25,612,422</b>	<b>\$ 26,198,883</b>
<b>Operating Expenses</b>				
General Administration	\$ 6,775,402	\$ 7,379,353	\$ 9,392,674	\$ 9,614,887
Source Control	11,069,896	13,186,154	12,549,944	13,124,158
Wastewater System	2,073,665	2,389,084	3,168,920	3,272,241
<b>Total Operating Expenses</b>	<b>19,918,963</b>	<b>22,954,591</b>	<b>25,111,538</b>	<b>26,011,286</b>
<b>Net Operating Gain/(Loss)</b>	<b>\$ 3,305,676</b>	<b>\$ 2,630,249</b>	<b>\$ 500,884</b>	<b>\$ 187,597</b>
<b>Non-Operating Revenue</b>				
Grant Funding	\$ 13,584	\$ -	\$ -	\$ -
Investment Earnings	1,808,752	500,000	1,900,000	1,900,000
Other Revenues	40,903	-	-	-
Property Tax Revenue	8,107,338	6,157,251	5,140,000	5,290,000
Transfers In	-	2,064,704	2,064,704	2,064,704
<b>Total Non-Operating Revenue</b>	<b>\$ 9,970,577</b>	<b>\$ 8,721,955</b>	<b>\$ 9,104,704</b>	<b>\$ 9,254,704</b>
<b>Non-Operating Expenses</b>				
Debt Service Expenses	\$ 1,815,923	\$ 4,780,002	\$ 5,806,115	\$ 5,854,750
Other Non-Operating Expenses	5,993,195	13,499,164	15,647,929	12,198,928
<b>Total Non-Operating Expenses</b>	<b>7,809,118</b>	<b>18,279,166</b>	<b>21,454,044</b>	<b>18,053,678</b>
<b>Net Non-Operating Gain/(Loss)</b>	<b>\$ 2,161,459</b>	<b>\$ (9,557,211)</b>	<b>\$ (12,349,340)</b>	<b>\$ (8,798,974)</b>
<b>Total Net Change in Fund Balance</b>	<b>\$ 5,467,135</b>	<b>\$ (6,926,962)</b>	<b>\$ (11,848,456)</b>	<b>\$ (8,611,377)</b>

## Wastewater Operating Revenues

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4101 Sewer - Base Charge	\$ 12,847,265	\$ 13,501,720	\$ 12,993,360	\$ 13,384,505
4102 Sewer - Variable Rate	8,378,796	8,775,208	9,257,145	9,374,436
4106 Sewer - IEBL Treatment Charges	1,966,989	3,273,662	3,327,667	3,405,692
4107 Sewer - Inspections	450	1,500	1,500	1,500
4109 Sewer - Other Service Charge	50	750	750	750
4110 Sewer - Riverside Treatment Charge	31,089	32,000	32,000	32,000
<b>Total Operating Revenue</b>	<b>\$ 23,224,639</b>	<b>\$ 25,584,840</b>	<b>\$ 25,612,422</b>	<b>\$ 26,198,883</b>

### Wastewater Operating Revenues



## Wastewater Operating Expenses – Wastewater System

## Wastewater System – Collections Riverside Zone

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 305,665	\$ 296,031	\$ 450,124	\$ 488,379
5003 Salaries - Overtime	90,605	65,016	70,000	70,000
Benefits Expenses	151,593	105,414	137,451	145,507
5004 Salaries - Holiday	30,887	-	-	-
5005 Salaries - Vacation	20,532	-	-	-
5006 Salaries - Sick	22,695	-	-	-
5007 Salaries - Comp Time	20,164	-	-	-
5011 Salaries - Vacation/Sick Buyback	3,383	-	7,730	8,389
5013 Cell Phone Reimbursement	1,103	591	591	591
5063 Payroll Taxes	38,652	23,438	35,383	38,172
5070 Adjustment for Vacancy	-	(29,661)	(31,534)	(34,022)
5071 CalPERS Unfunded Liability	102,779	102,750	88,763	88,763
5107 Memberships, Dues and Publications	5,225	-	-	-
5108 Regulatory Requirements	6,086	-	-	-
5114 Post Employment Benefit Expense	-	58,593	49,180	49,180
5201 Outside Services	106,852	67,200	91,700	61,700
5209 Uniforms	1,594	-	-	-
5210 Equipment Rental	-	-	20,000	10,000
5301 Materials and Supplies	29,476	27,680	34,000	34,000
5303 Safety Materials	594	12,000	12,000	12,000
5307 Equipment Less than \$10,000	3,026	7,000	12,500	12,500
5308 Tools	1,647	5,000	3,000	3,000
5502 Water	11,798	12,000	13,000	13,000
5509 Sewer	590	-	-	-
5601 IT Equipment	-	-	2,500	2,500
5603 Software Licensing	2,191	2,000	10,000	20,000
<b>Total Expenses</b>	<b>\$ 957,137</b>	<b>\$ 755,052</b>	<b>\$ 1,006,388</b>	<b>\$ 1,023,659</b>



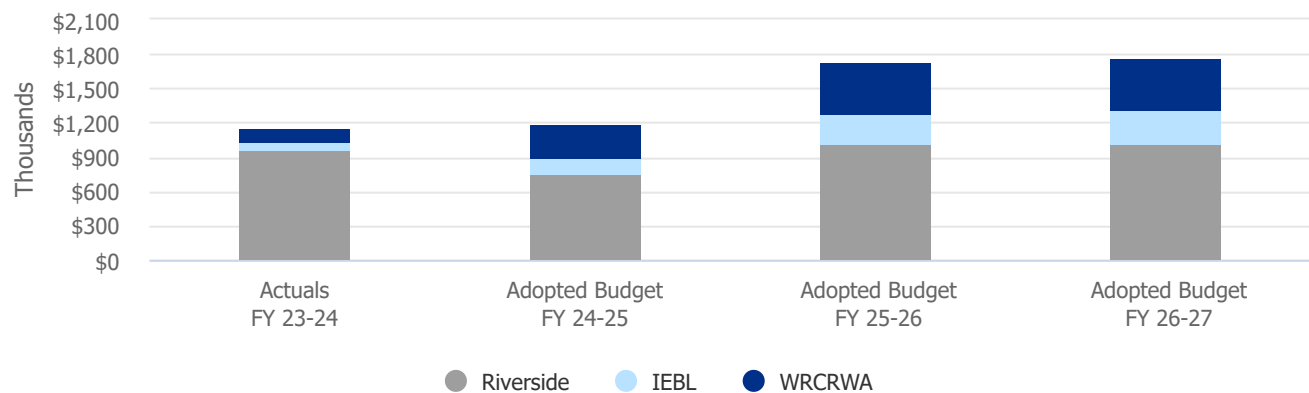
## Wastewater System – Collections IEBL Zone

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 24,175	\$ 78,583	\$ 115,327	\$ 125,095
5003 Salaries - Overtime	1,583	6,998	7,000	7,000
Benefits Expenses	13,817	30,714	55,882	58,722
5004 Salaries - Holiday	1,910	-	-	-
5005 Salaries - Vacation	2,484	-	-	-
5006 Salaries - Sick	1,393	-	-	-
5007 Salaries - Comp Time	360	-	-	-
5011 Salaries - Vacation/Sick Buyback	488	-	2,550	2,762
5013 Cell Phone Reimbursement	193	252	252	252
5063 Payroll Taxes	2,539	6,161	8,960	9,549
5070 Adjustment for Vacancy	-	(6,136)	(8,250)	(8,878)
5108 Regulatory Requirements	11,217	7,500	7,500	7,500
5201 Outside Services	91	5,000	16,000	16,000
5301 Materials and Supplies	5,625	3,000	22,900	22,900
5303 Safety Materials	-	-	12,000	12,000
5307 Equipment Less than \$10,000	340	1,000	12,500	6,000
5308 Tools	-	-	3,000	3,000
5603 Software Licensing	2,191	2,000	10,000	20,000
<b>Total Expenses</b>	<b>\$ 68,406</b>	<b>\$ 135,072</b>	<b>\$ 265,621</b>	<b>\$ 281,902</b>

## Wastewater System – Collections WRCRWA Zone

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 41,346	\$ 183,285	\$ 240,597	\$ 260,469
5003 Salaries - Overtime	5,403	13,003	10,000	10,000
Benefits Expenses	26,570	71,541	79,496	83,893
5004 Salaries - Holiday	3,983	-	-	-
5005 Salaries - Vacation	4,839	-	-	-
5006 Salaries - Sick	3,171	-	-	-
5007 Salaries - Comp Time	852	-	-	-
5011 Salaries - Vacation/Sick Buyback	1,415	-	5,534	6,000
5013 Cell Phone Reimbursement	358	360	360	360
5063 Payroll Taxes	4,870	14,549	18,926	20,307
5070 Adjustment for Vacancy	-	(14,137)	(17,228)	(18,533)
5108 Regulatory Requirements	9,882	-	-	-
5201 Outside Services	135	17,000	69,000	39,000
5301 Materials and Supplies	13,702	15,000	28,900	28,900
5303 Safety Materials	-	-	12,000	12,000
5307 Equipment Less than \$10,000	2,080	2,500	4,000	4,000
5601 IT Equipment	-	-	2,500	2,500
5603 Software Licensing	4,143	2,000	10,000	20,000
<b>Total Expenses</b>	<b>\$ 122,749</b>	<b>\$ 305,101</b>	<b>\$ 464,085</b>	<b>\$ 468,896</b>
<b>Total Collection Expenses</b>	<b>\$ 1,148,292</b>	<b>\$ 1,195,225</b>	<b>\$ 1,736,094</b>	<b>\$ 1,774,457</b>

## Collection Expenses



## Wastewater System – Lift Station Riverside

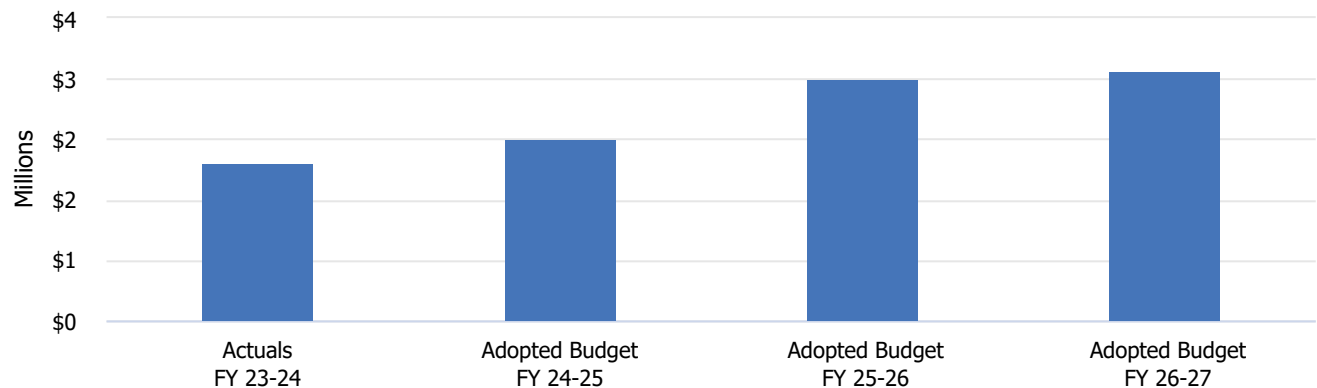
Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 42,549	\$ 204,614	\$ 199,385	\$ 214,195
5003 Salaries - Overtime	21,128	29,995	30,000	30,000
Benefits Expenses	25,605	77,611	73,049	76,730
5004 Salaries - Holiday	1,059	-	-	-
5005 Salaries - Vacation	1,017	-	-	-
5006 Salaries - Sick	1,207	-	-	-
5007 Salaries - Comp Time	298	-	-	-
5011 Salaries - Vacation/Sick Buyback	340	-	5,184	5,619
5013 Cell Phone Reimbursement	-	951	950	950
5063 Payroll Taxes	5,264	16,234	15,853	16,986
5070 Adjustment for Vacancy	-	(16,470)	(14,674)	(15,676)
5108 Regulatory Requirements	1,249	5,300	5,300	5,300
5114 Post Employment Benefit Expense	39,063	58,593	49,180	49,180
5201 Outside Services	127,676	52,530	109,000	109,000
5210 Equipment Rental	-	-	20,000	10,000
5301 Materials and Supplies	17,440	25,000	25,000	25,000
5307 Equipment Less than \$10,000	7,881	12,000	17,000	17,000
5501 Electricity	325,986	247,150	315,000	340,000
5502 Water	19,066	25,000	28,000	28,000
5503 Refuse	9,883	15,500	12,000	12,000
5509 Sewer	337	-	-	-
<b>Total Expenses</b>	<b>\$ 647,048</b>	<b>\$ 754,008</b>	<b>\$ 890,227</b>	<b>\$ 924,284</b>

## Wastewater System - Lift Station WRCWRA

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 14,953	\$ 156,191	\$ 149,964	\$ 160,802
5003 Salaries - Overtime	7,229	4,997	7,500	7,500
Benefits Expenses	9,515	59,069	55,360	58,026
5004 Salaries - Holiday	388	-	-	-
5005 Salaries - Vacation	407	-	-	-
5006 Salaries - Sick	463	-	-	-
5007 Salaries - Comp Time	190	-	-	-
5011 Salaries - Vacation/Sick Buyback	136	-	3,696	3,999
5013 Cell Phone Reimbursement	-	822	822	822
5063 Payroll Taxes	1,851	12,347	11,903	12,729
5070 Adjustment for Vacancy	-	(11,671)	(11,046)	(11,778)
5108 Regulatory Requirements	3,892	5,900	5,900	5,900
5201 Outside Services	31,434	28,760	64,400	65,400
5210 Equipment Rental	-	-	10,000	10,000
5301 Materials and Supplies	29,345	8,500	18,500	18,500
5307 Equipment Less than \$10,000	2,939	3,000	17,000	17,000
5501 Electricity	172,686	168,511	200,000	216,000
5502 Water	2,897	3,425	3,600	3,600
5503 Refuse	-	-	5,000	5,000
<b>Total Expenses</b>	<b>\$ 278,325</b>	<b>\$ 439,851</b>	<b>\$ 542,599</b>	<b>\$ 573,500</b>

<b>Total Wastewater System</b>	<b>\$ 2,073,665</b>	<b>\$ 2,389,084</b>	<b>\$ 3,168,920</b>	<b>\$ 3,272,241</b>
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## Wastewater System



## Wastewater Operating Expenses – Source Control

### Source Control – Riverside

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 39,743	\$ 143,406	\$ 86,489	\$ 94,167
5003 Salaries - Overtime	2,156	1,498	2,500	2,500
Benefits Expenses	19,151	41,456	27,894	30,004
5004 Salaries - Holiday	6,973	-	-	-
5005 Salaries - Vacation	7,422	-	-	-
5006 Salaries - Sick	3,641	-	-	-
5007 Salaries - Comp Time	2,740	-	-	-
5013 Cell Phone Reimbursement	180	225	225	225
5063 Payroll Taxes	4,907	11,095	6,695	7,251
5070 Adjustment for Vacancy	-	(13,357)	(6,054)	(6,571)
5071 CalPERS Unfunded Liability	69,495	69,450	21,089	21,089
5114 Post Employment Benefit Expense	-	70,312	24,590	24,590
5201 Outside Services	8,290	25,000	15,000	15,750
5211 Research and Monitoring	20,527	21,204	18,000	18,900
5301 Materials and Supplies	1,985	2,500	2,500	2,500
5307 Equipment Less than \$10,000	-	5,000	6,000	5,000
5601 IT Equipment	-	-	3,500	1,000
5602 Software	-	1,100	2,500	2,500
<b>Total Expenses</b>	<b>\$ 187,210</b>	<b>\$ 378,889</b>	<b>\$ 210,928</b>	<b>\$ 218,905</b>

### Source Control – IEBL

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 135,651	\$ 137,130	\$ 171,026	\$ 186,148
5003 Salaries - Overtime	11,770	20,995	20,000	20,000
Benefits Expenses	44,764	49,496	52,976	57,046
5004 Salaries - Holiday	3,026	-	-	-
5005 Salaries - Vacation	3,893	-	-	-
5006 Salaries - Sick	1,484	-	-	-
5007 Salaries - Comp Time	1,365	-	-	-
5013 Cell Phone Reimbursement	144	375	375	375
5063 Payroll Taxes	12,077	10,663	13,235	14,318
5070 Adjustment for Vacancy	-	(10,934)	(11,862)	(12,876)
5201 Outside Services	21,529	50,000	55,000	57,750
5211 Research and Monitoring	45,076	44,438	55,000	57,750
5301 Materials and Supplies	2,404	15,120	15,000	15,000
5307 Equipment Less than \$10,000	4,332	8,300	20,000	10,000
5601 IT Equipment	-	-	7,000	2,000
5602 Software	1,500	1,100	5,000	5,000
<b>Total Expenses</b>	<b>\$ 289,015</b>	<b>\$ 326,683</b>	<b>\$ 402,750</b>	<b>\$ 412,511</b>

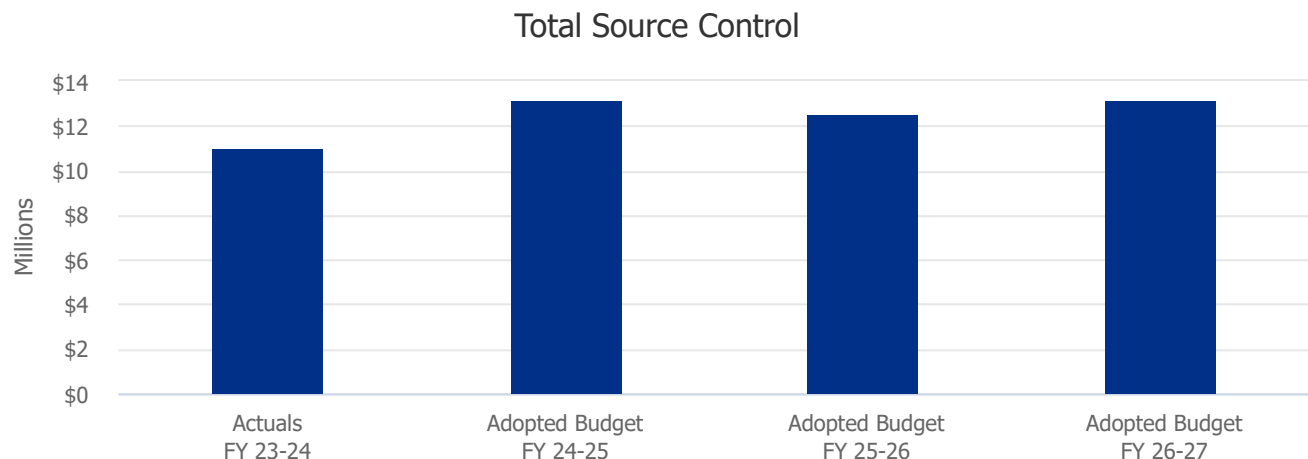
## Source Control – WRCWRA

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 29,766	\$ 47,970	\$ 55,602	\$ 60,550
5003 Salaries - Overtime	899	1,498	1,500	1,500
Benefits Expenses	11,445	16,994	18,197	19,566
5004 Salaries - Holiday	2,813	-	-	-
5005 Salaries - Vacation	3,893	-	-	-
5006 Salaries - Sick	256	-	-	-
5007 Salaries - Comp Time	1,224	-	-	-
5013 Cell Phone Reimbursement	144	150	150	150
5063 Payroll Taxes	3,068	3,729	4,304	4,661
5070 Adjustment for Vacancy	-	(3,518)	(3,905)	(4,239)
5201 Outside Services	8,290	25,000	15,000	15,750
5211 Research and Monitoring	17,220	22,680	18,000	18,900
5301 Materials and Supplies	1,191	1,000	2,500	2,500
5307 Equipment Less than \$10,000	-	5,000	6,000	5,000
5601 IT Equipment	-	-	3,500	1,000
5602 Software	-	2,200	2,500	2,500
<b>Total Expenses</b>	<b>\$ 80,209</b>	<b>\$ 122,703</b>	<b>\$ 123,348</b>	<b>\$ 127,838</b>

## Source Control – Wastewater System Treatment

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5801 City of Riverside	\$ 2,381,137	\$ 2,923,955	\$ 2,912,653	\$ 3,058,285
5802 City of Riverside Surcharges	465,984	260,000	260,000	260,000
5804 IEBL Treatment Charges	2,063,715	2,800,000	2,500,000	2,600,000
5805 IEBL Treatment Charges - Eastvale	12,600	11,904	13,200	13,200
5806 WRCRWA Treatment Charges	4,990,122	5,732,135	5,310,410	5,575,931
5807 WRCRWA Administrative Charges	599,904	629,885	816,655	857,488
<b>Total Expenses</b>	<b>\$ 10,513,462</b>	<b>\$ 12,357,879</b>	<b>\$ 11,812,918</b>	<b>\$ 12,364,904</b>

<b>Total Source Control Expenses</b>	<b>\$ 11,069,896</b>	<b>\$ 13,186,154</b>	<b>\$ 12,549,944</b>	<b>\$ 13,124,158</b>
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## Wastewater Operating Expenses – Internal Programs & Administration Departments

### Internal Programs

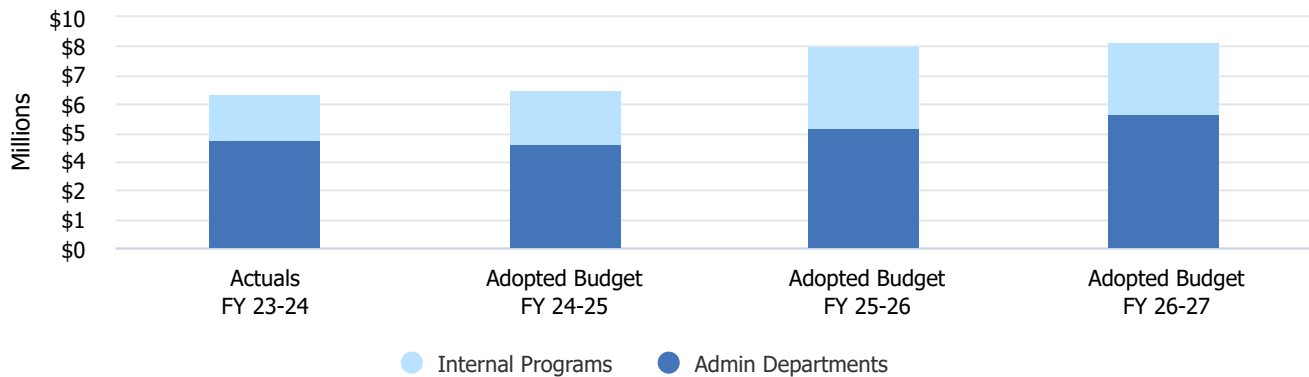
Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5130 Emergency Preparedness & Safety	\$ 175,029	\$ 153,394	\$ 220,043	\$ 161,826
5131 Fleet Services	441,160	363,883	459,608	450,044
5132 Public Affairs	156,060	234,701	313,663	259,259
5133 Government Affairs	63,381	90,120	152,460	161,333
5134 Facilities	712,720	490,853	854,648	773,926
5136 Planning	81,039	442,384	566,280	547,950
5138 Development Engineering Allocation	-	-	397,991	394,232
5139 SCADA	286,673	510,691	399,517	314,740
<b>Total Internal Programs</b>	<b>\$ 1,916,062</b>	<b>\$ 2,286,026</b>	<b>\$ 3,364,210</b>	<b>\$ 3,063,310</b>

### Administration Departments

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5120 Board/GM Services	\$ 487,709	\$ 536,528	\$ 522,911	\$ 587,522
5121 Finance and Administration Department	980,478	1,020,409	1,216,549	1,255,359
5122 Information Technology Department	417,109	462,374	573,278	618,792
5123 Records Retention Department	103,891	99,979	178,343	178,154
5124 Human Resources Department	183,828	201,894	237,919	237,302
5125 Customer Service	1,619,768	1,404,602	1,541,948	1,681,272
5126 Engineering & Development	711,825	541,946	725,284	998,891
<b>Total Administration Departments</b>	<b>\$ 4,504,608</b>	<b>\$ 4,267,732</b>	<b>\$ 4,996,232</b>	<b>\$ 5,557,292</b>

<b>Total Admin and Internal Programs</b>	<b>\$ 6,420,670</b>	<b>\$ 6,553,758</b>	<b>\$ 8,360,442</b>	<b>\$ 8,620,602</b>
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### Internal Programs & Admin Departments





## Wastewater Non-Operating Activity

### Non-Operating Revenues

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4301 Secured Property Taxes	\$ 7,664,627	\$ 5,821,026	\$ 4,700,000	\$ 4,850,000
4302 Unsecured Property Taxes	352,327	267,581	350,000	350,000
4303 Homeowners Property Tax Relief	90,384	68,644	90,000	90,000
<b>Total Property Tax Revenue</b>	<b>\$ 8,107,338</b>	<b>\$ 6,157,251</b>	<b>\$ 5,140,000</b>	<b>\$ 5,290,000</b>

### Interest and Other Revenues

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4404 Grant Funding	\$ 13,584	\$ -	\$ -	\$ -
4501 Interest Income	1,808,752	500,000	1,900,000	1,900,000
4603 Reimbursed Costs	40,752	-	-	-
4605 Miscellaneous Income	151	-	-	-
7001 Transfer In	-	2,064,704	2,064,704	2,064,704
<b>Total Revenues</b>	<b>\$ 1,863,239</b>	<b>\$ 2,564,704</b>	<b>\$ 3,964,704</b>	<b>\$ 3,964,704</b>

### Debt Service Expenses

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
6001 Long-Term Debt Principal	\$ -	\$ 2,955,806	\$ 3,074,335	\$ 3,164,940
6002 Interest Expense	1,828,123	1,839,496	2,752,030	2,710,060
6003 Bond Discount/Premium Expense	(27,245)	(15,300)	(27,250)	(27,250)
6004 Cost of Issuance Expense	(3,704)	-	-	-
6021 Subscription Financing - Interest	8,148	-	-	-
<b>Total Debt Expense</b>	<b>\$ 1,805,322</b>	<b>\$ 4,780,002</b>	<b>\$ 5,799,115</b>	<b>\$ 5,847,750</b>

### Non-Operating Expenses

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
6005 Fiscal Agent Fees	\$ 6,897	\$ 10,250	\$ 7,000	\$ 7,000
6006 Investment and Arbitrage Expense	39,473	41,000	41,000	41,000
6007 Unrealized Gain/Loss	(1,446,487)	-	-	-
6008 Depreciation Expense	5,886,213	-	-	-
6009 Uncollectible Accounts	69,361	125,000	-	-
6011 Tax Collection Expense	20,875	12,500	20,500	20,500
6016 Amortization Expense	453,226	-	-	-
6017 Applied Grant Funding	13,584	-	-	-
6101 Capital Repairs and Maintenance	405,072	1,553,200	5,289,100	2,943,543
6105 Capital Outlay - Vehicles and Equipment	(43,398)	-	-	-
7002 Transfers Out	598,980	11,757,214	381,542	401,879
7006 Transfer to Capital Fund	-	-	9,915,787	8,792,006
<b>Total Non-Operating Expenses</b>	<b>\$ 6,003,796</b>	<b>\$ 13,499,164</b>	<b>\$ 15,654,929</b>	<b>\$ 12,205,928</b>

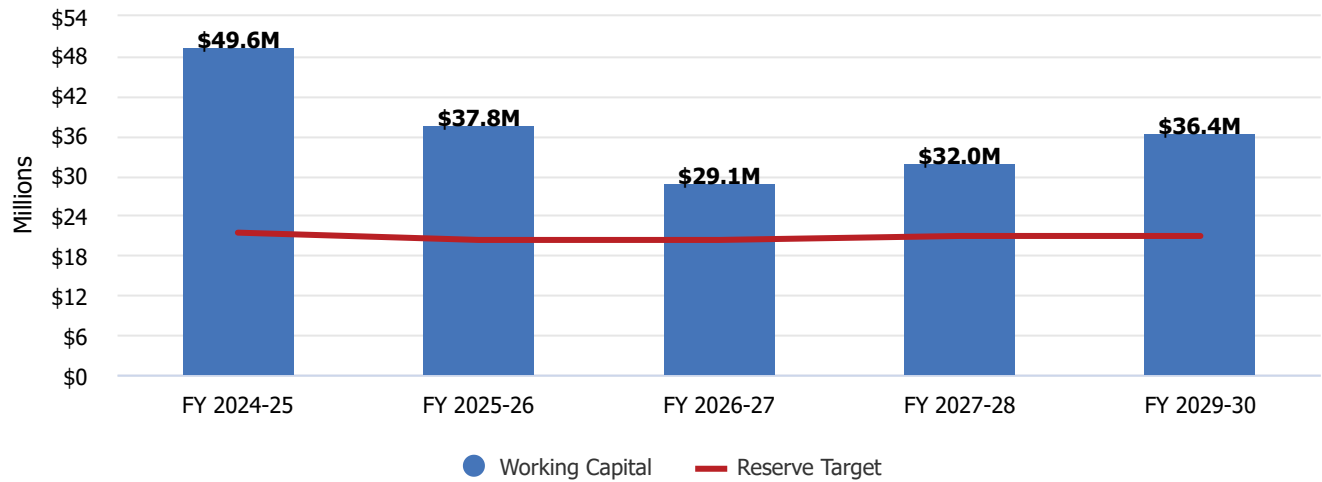
Note 1: Transfer to Graffiti, Street Lighting and Landscape Funds

## Wastewater Capital Fund

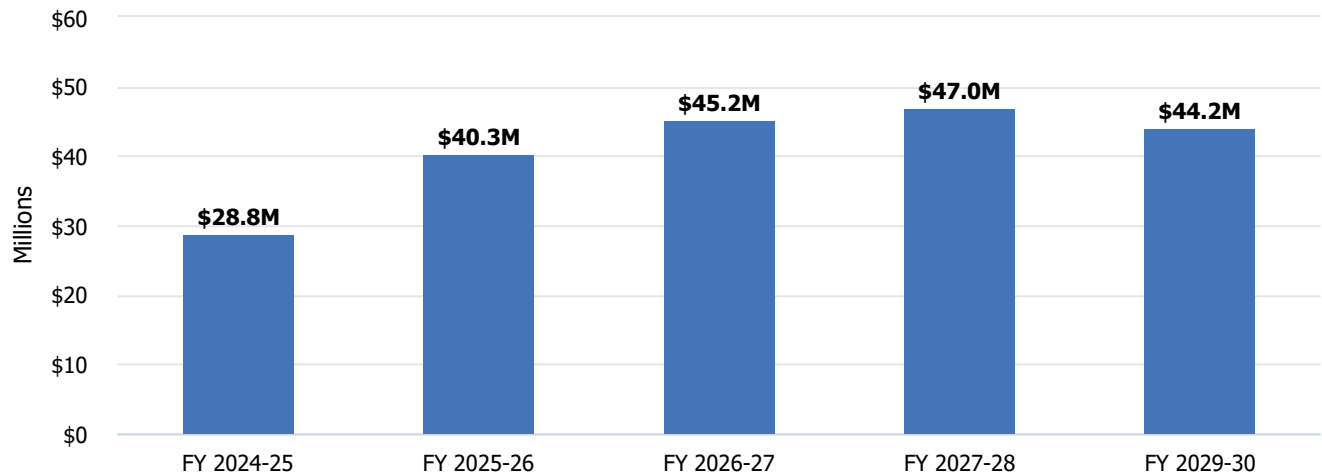
### Revenues and Expenses

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
<b>Revenues</b>				
4401 Facility Fees	\$ 1,786,187	\$ 13,908,716	\$ 23,630,609	\$ 12,106,933
4903 Transfer In for Working Capital	-	-	9,915,787	8,792,006
7001 Transfer In	-	11,472,800	-	-
<b>Total Revenues</b>	<b>1,786,187</b>	<b>25,381,516</b>	<b>33,546,396</b>	<b>20,898,939</b>
<b>Expenses</b>				
5001 Salaries - Regular	134,228	568,740	1,006,798	1,085,830
5002 Salaries - Part-time	1,635	-	-	-
5003 Salaries - Overtime	3,587	-	-	-
Benefits Expenses	33,448	151,140	286,485	302,552
5006 Salaries - Sick	399	-	-	-
5011 Salaries - Vacation/Sick Buyback	-	-	17,041	18,270
5013 Cell Phone Reimbursement	-	5,445	-	-
5063 Payroll Taxes	10,514	43,613	75,997	80,734
5070 Adjustment for Vacancy	-	(36,266)	(69,316)	(74,369)
6100 Capitalized Labor	(193,915)	-	-	-
6101 Capital Repairs and Maintenance	-	11,472,800	1,375,000	630,193
6109 Capital Outlay - Working Capital	-	-	9,915,787	8,792,006
6110 Capital Outlay - CIP (Construction in Progress)	-	5,124,450	9,464,741	5,159,474
7002 Transfers Out	-	2,064,704	-	-
<b>Total Expenses</b>	<b>(10,104)</b>	<b>19,394,626</b>	<b>22,072,533</b>	<b>15,994,690</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,796,291</b>	<b>\$ 5,986,890</b>	<b>\$ 11,473,863</b>	<b>\$ 4,904,249</b>

### Summary of Wastewater Working Capital Reserves (Forecasted)



### Summary of Wastewater Facility Fees (Forecasted)



## Park Fund Revenues

### Parks

There are fifteen parks and two community centers in the Eastvale service area. The Department operates and maintains recreational facilities including recreation centers, playgrounds, athletic fields, gymnasiums, skate parks, dog off-leash areas and more.

### Recreational Programs

Recreational programs and activities build self-esteem, confidence, social harmony, independent thinking, and self-discipline while improving overall health. Programs include youth development, computer technology, music, karate, gymnastics, dance, organized sports, day camps, holiday events, senior and teen activities, tiny tot classes and much more.

The parks department receives special property tax assessment revenues for the funding of ongoing maintenance of parks and park improvements, these are received by way of Community Facility District's (CFD's). The District has over 40 CFD's, a CFD is a Special Tax District provided in state law that funds the installation of public improvements and ongoing services within an identified area. A special tax is levied on taxable property within the district boundaries. Revenue received from the special tax is used to fund authorized public facilities and or services. In FY 25-26, parks are projected to receive approximately \$11.5M in special tax assessments.

Jurupa Community Services District  
 Eastvale Park Fund Summary - Fund 300  
 FY 2025-2026 & 2026-2027 Budget

Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
<b>Operating Revenue</b>				
Assessment Revenue	\$ 10,573,287	\$ 10,965,121	\$ 11,451,061	\$ 11,732,065
Community Services	1,614,196	2,766,495	2,328,200	2,382,810
Recreation Revenue	1,296,552	1,228,440	1,290,340	1,314,100
<b>Total Operating Revenue</b>	<b>\$ 13,484,035</b>	<b>\$ 14,960,056</b>	<b>\$ 15,069,601</b>	<b>\$ 15,428,975</b>
<b>Operating Expenses</b>				
Community Services	\$ 1,954,103	\$ 2,423,598	\$ 2,734,324	\$ 2,766,942
Park & Facility Maintenance	8,061,180	8,769,770	9,039,697	9,406,682
Park Security & Facility Operations	1,398,608	1,367,266	1,856,472	1,919,949
Recreation Program	1,053,098	1,198,227	888,583	905,094
<b>Total Operating Expenses</b>	<b>12,466,989</b>	<b>13,758,861</b>	<b>14,519,076</b>	<b>14,998,667</b>
<b>Net Operating Gain/(Loss)</b>	<b>\$ 1,017,046</b>	<b>\$ 1,201,195</b>	<b>\$ 550,525</b>	<b>\$ 430,308</b>
<b>Non-Operating Revenue</b>				
Facility Fees	\$ 934,760	\$ -	\$ -	\$ -
Grant Funding	5,999	-	-	-
Investment Earnings	324,022	100,000	100,000	100,000
Other Revenues	482,696	180,964	180,964	180,964
<b>Total Non-Operating Revenue</b>	<b>\$ 1,747,477</b>	<b>\$ 280,964</b>	<b>\$ 280,964</b>	<b>\$ 280,964</b>
<b>Non-Operating Expenses</b>				
Non-Departmental	\$ 110,062	\$ -	\$ -	\$ -
Other Non-Operating Expenses	1,956,495	744,304	1,679,700	1,161,500
Park & Facility Maintenance	(454)	-	-	-
<b>Total Non-Operating Expenses</b>	<b>2,066,103</b>	<b>744,304</b>	<b>1,679,700</b>	<b>1,161,500</b>
<b>Net Non-Operating Gain/(Loss)</b>	<b>\$ (318,626)</b>	<b>\$ (463,340)</b>	<b>\$ (1,398,736)</b>	<b>\$ (880,536)</b>
<b>Total Net Change in Fund Balance</b>	<b>\$ 698,420</b>	<b>\$ 737,855</b>	<b>\$ (848,211)</b>	<b>\$ (450,228)</b>

## Eastvale Parks Operating Revenues

### Recreation Programs Revenues

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4260 Youth Programs	\$ 191,430	\$ 278,340	\$ 102,240	\$ 115,200
4261 Field Allocations	354,743	208,000	350,000	350,000
4262 Adult Sports	3,929	35,200	9,200	9,200
4263 Youth Sports	182,287	156,900	266,400	277,200
4264 Contract Classes	554,421	550,000	550,000	550,000
4265 Senior Programs	9,742	-	12,500	12,500
<b>Total Revenues</b>	<b>\$ 1,296,552</b>	<b>\$ 1,228,440</b>	<b>\$ 1,290,340</b>	<b>\$ 1,314,100</b>

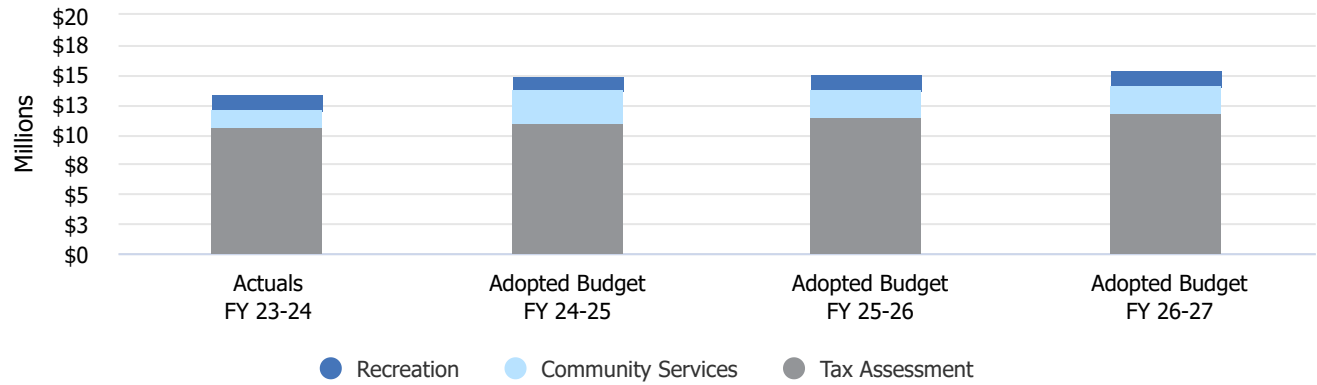
### Community Services Revenues

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4220 Kids Zone Clara Barton	\$ 191,016	\$ 319,400	\$ 260,505	\$ 260,505
4221 Kids Zone - Eastvale	97,822	179,400	103,875	103,875
4222 Kids Zone - Reagan	205,537	540,875	392,195	438,375
4223 Kids Zone - Rondo	246,355	540,875	360,275	360,275
4224 Kids Zone - Rosa Parks	241,189	540,875	392,195	392,195
4230 Special Events - PIP	190,834	225,500	250,000	250,000
4231 Special Events - Summer Concerts	8,466	12,350	4,500	4,500
4232 Special Events - Fall Festival	22,050	25,500	22,500	22,500
4233 Special Events - Winter Wonderland	7,656	10,350	16,250	16,250
4234 Special Events - Miscellaneous	34,920	25,220	7,600	7,600
4235 Special Events - Community Campout	-	-	2,500	2,500
4237 Special Events - Eggcellent Adventure	-	-	5,000	5,000
4239 Special Events - Youth Camps	-	-	131,100	138,100
4240 Reservations - HNC	4,730	1,000	3,000	3,000
4241 Reservations - ECC	182,398	194,100	204,575	204,575
4242 Reservations - Desi	156,115	131,050	142,380	142,560
4243 Reservations - Picnic Shelters	25,108	20,000	29,750	31,000
<b>Total Revenues</b>	<b>\$ 1,614,196</b>	<b>\$ 2,766,495</b>	<b>\$ 2,328,200</b>	<b>\$ 2,382,810</b>

## Tax Assessment Revenues

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 10,573,287	\$ 10,965,121	\$ 11,451,061	\$ 11,732,065
<b>Total Revenues</b>	<b>\$ 10,573,287</b>	<b>\$ 10,965,121</b>	<b>\$ 11,451,061</b>	<b>\$ 11,732,065</b>
<b>Total Park Revenues</b>	<b>\$ 13,484,035</b>	<b>\$ 14,960,056</b>	<b>\$ 15,069,601</b>	<b>\$ 15,428,975</b>

## Park Revenues



## Recreation Programs – Senior Programs

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 8,451	\$ 9,862	\$ 22,630	\$ 24,711
5002 Salaries - Part-time	42,781	39,639	20,069	20,069
5003 Salaries - Overtime	1,059	999	1,000	1,000
Benefits Expenses	4,759	2,308	4,772	5,130
5004 Salaries - Holiday	581	-	-	-
5005 Salaries - Vacation	459	-	-	-
5006 Salaries - Sick	2,571	-	-	-
5007 Salaries - Comp Time	155	-	-	-
5011 Salaries - Vacation/Sick Buyback	96	-	-	-
5013 Cell Phone Reimbursement	170	182	-	-
5063 Payroll Taxes	4,633	4,055	1,756	1,915
5070 Adjustment for Vacancy	-	(2,852)	(1,458)	(1,588)
5120 Board/GM Services	444	486	360	398
5121 Finance and Administration Department	892	925	838	850
5122 Information Technology Department	380	419	395	419
5123 Records Retention Department	95	91	123	121
5124 Human Resources Department	4,086	4,468	4,190	4,136
5129 Park Operations Administrative Expenses	5,686	6,070	16,142	16,940
5130 Emergency Preparedness & Safety	159	139	152	110
5131 Fleet Services	778	656	908	894
5132 Public Affairs	142	213	216	176
5133 Government Affairs	58	82	105	109
5201 Outside Services	701	-	-	-
5301 Materials and Supplies	5,806	5,000	10,000	10,000
<b>Total Expenses</b>	<b>\$ 84,942</b>	<b>\$ 72,742</b>	<b>\$ 82,198</b>	<b>\$ 85,390</b>



## Recreation Programs – Youth Programs

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 8,482	\$ 10,712	\$ 5,626	\$ 6,143
5002 Salaries - Part-time	146,925	226,460	79,383	79,383
5003 Salaries - Overtime	40	-	-	-
Benefits Expenses	11,917	1,562	1,464	1,572
5004 Salaries - Holiday	564	-	-	-
5005 Salaries - Vacation	509	-	-	-
5006 Salaries - Sick	2,698	-	-	-
5007 Salaries - Comp Time	112	-	-	-
5011 Salaries - Vacation/Sick Buyback	96	-	-	-
5013 Cell Phone Reimbursement	221	156	-	-
5063 Payroll Taxes	13,330	19,616	435	475
5070 Adjustment for Vacancy	-	(12,925)	(376)	(410)
5115 Office Supplies	116	1,200	-	-
5120 Board/GM Services	2,024	2,228	577	616
5121 Finance and Administration Department	4,070	4,237	1,342	1,316
5122 Information Technology Department	1,731	1,920	632	649
5123 Records Retention Department	431	415	197	187
5124 Human Resources Department	19,488	21,397	8,394	7,966
5129 Park Operations Administrative Expenses	25,933	27,794	32,342	32,627
5130 Emergency Preparedness & Safety	726	637	243	170
5131 Fleet Services	3,551	3,006	1,454	1,384
5132 Public Affairs	648	974	346	272
5133 Government Affairs	263	374	168	169
5201 Outside Services	19,984	21,200	1,000	1,000
5209 Uniforms	600	500	-	-
5212 Printing	588	1,500	-	-
5301 Materials and Supplies	12,281	13,000	6,600	6,600
<b>Total Expenses</b>	<b>\$ 277,328</b>	<b>\$ 345,963</b>	<b>\$ 139,827</b>	<b>\$ 140,119</b>

## Recreation Programs – Field Allocations

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 15,982	\$ 20,527	\$ 14,031	\$ 14,881
5002 Salaries - Part-time	-	12,807	12,042	12,042
5003 Salaries - Overtime	610	-	-	-
Benefits Expenses	5,738	5,446	3,732	3,838
5004 Salaries - Holiday	1,003	-	-	-
5005 Salaries - Vacation	1,499	-	-	-
5006 Salaries - Sick	1,238	-	-	-
5007 Salaries - Comp Time	372	-	-	-
5011 Salaries - Vacation/Sick Buyback	96	-	409	430
5013 Cell Phone Reimbursement	316	330	-	-
5063 Payroll Taxes	1,738	2,770	1,118	1,185
5070 Adjustment for Vacancy	-	(2,094)	(964)	(1,017)
5120 Board/GM Services	311	342	198	217
5121 Finance and Administration Department	626	650	461	463
5122 Information Technology Department	266	295	217	228
5123 Records Retention Department	66	64	68	66
5124 Human Resources Department	2,704	2,967	2,531	2,465
5129 Park Operations Administrative Expenses	3,990	4,264	9,751	10,095
5130 Emergency Preparedness & Safety	112	98	83	60
5131 Fleet Services	546	461	500	487
5132 Public Affairs	100	149	119	96
5133 Government Affairs	40	57	58	60
5201 Outside Services	1,025	2,500	-	-
5301 Materials and Supplies	1,143	2,000	2,000	2,000
<b>Total Expenses</b>	<b>\$ 39,521</b>	<b>\$ 53,633</b>	<b>\$ 46,354</b>	<b>\$ 47,596</b>

## Recreation Programs – Adult Sports

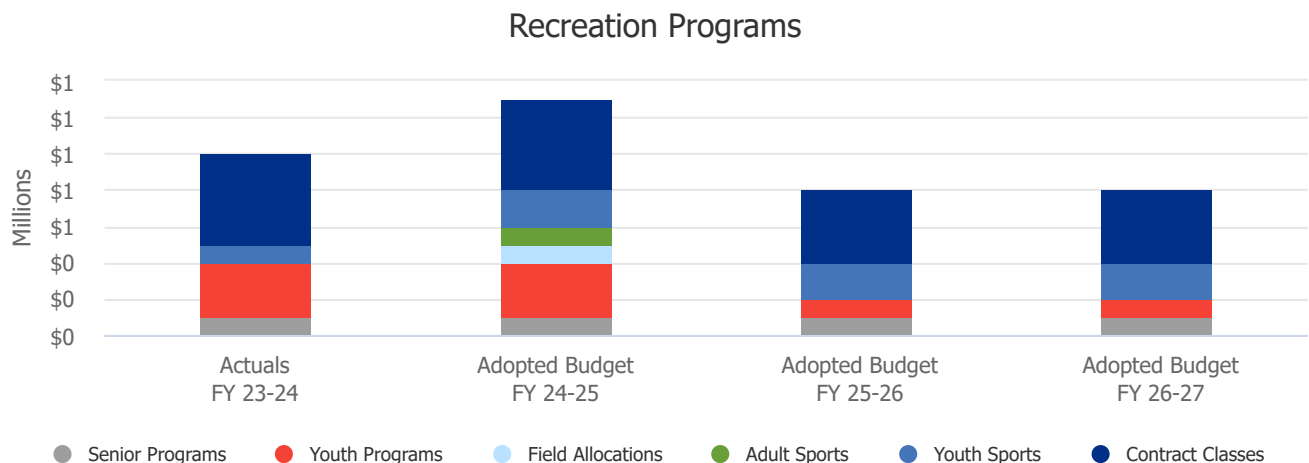
Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 5,074	\$ 7,026	\$ 5,659	\$ 6,070
5002 Salaries - Part-time	229	29,680	4,747	4,747
5003 Salaries - Overtime	153	-	-	-
Benefits Expenses	1,798	1,962	1,430	1,496
5004 Salaries - Holiday	347	-	-	-
5005 Salaries - Vacation	623	-	-	-
5006 Salaries - Sick	716	-	-	-
5007 Salaries - Comp Time	153	-	-	-
5011 Salaries - Vacation/Sick Buyback	96	-	102	108
5013 Cell Phone Reimbursement	90	105	-	-
5063 Payroll Taxes	603	3,035	446	478
5070 Adjustment for Vacancy	-	(2,090)	(382)	(408)
5115 Office Supplies	-	500	-	-
5120 Board/GM Services	319	348	77	84
5121 Finance and Administration Department	642	661	178	180
5122 Information Technology Department	273	300	84	89
5123 Records Retention Department	68	65	26	26
5124 Human Resources Department	2,998	3,296	1,004	984
5129 Park Operations Administrative Expenses	4,090	4,338	3,870	4,031
5130 Emergency Preparedness & Safety	115	99	32	23
5131 Fleet Services	560	469	193	190
5132 Public Affairs	102	152	46	37
5133 Government Affairs	41	58	22	23
5201 Outside Services	158	600	-	-
5301 Materials and Supplies	912	3,600	500	500
<b>Total Expenses</b>	<b>\$ 20,160</b>	<b>\$ 54,204</b>	<b>\$ 18,034</b>	<b>\$ 18,658</b>

## Recreation Programs – Youth Sports

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 15,982	\$ 20,527	\$ 19,612	\$ 20,755
5002 Salaries - Part-time	28,582	64,848	69,644	69,644
5003 Salaries - Overtime	610	-	-	-
Benefits Expenses	6,304	5,447	5,267	5,399
5004 Salaries - Holiday	1,003	-	-	-
5005 Salaries - Vacation	1,499	-	-	-
5006 Salaries - Sick	1,544	-	-	-
5007 Salaries - Comp Time	372	-	-	-
5011 Salaries - Vacation/Sick Buyback	96	-	613	646
5013 Cell Phone Reimbursement	316	330	-	-
5063 Payroll Taxes	4,419	7,086	1,566	1,656
5070 Adjustment for Vacancy	-	(4,912)	(1,353)	(1,423)
5120 Board/GM Services	981	1,082	909	1,018
5121 Finance and Administration Department	1,972	2,057	2,116	2,175
5122 Information Technology Department	839	932	997	1,072
5123 Records Retention Department	209	202	310	309
5124 Human Resources Department	6,878	7,567	8,780	8,387
5129 Park Operations Administrative Expenses	12,569	13,496	33,826	34,354
5130 Emergency Preparedness & Safety	352	309	383	280
5131 Fleet Services	1,721	1,460	2,292	2,288
5132 Public Affairs	314	473	545	449
5133 Government Affairs	127	182	265	280
5201 Outside Services	19,673	20,300	25,640	30,000
5209 Uniforms	1,272	1,500	-	-
5212 Printing	1,620	-	-	-
5301 Materials and Supplies	20,178	23,950	27,400	30,000
<b>Total Expenses</b>	<b>\$ 129,432</b>	<b>\$ 166,836</b>	<b>\$ 198,812</b>	<b>\$ 207,289</b>

## Recreation Programs – Contract Classes

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 14,556	\$ 27,207	\$ 24,476	\$ 26,630
5002 Salaries - Part-time	8,572	13,417	13,380	13,380
5003 Salaries - Overtime	139	-	-	-
Benefits Expenses	8,211	5,202	7,044	7,509
5004 Salaries - Holiday	1,042	-	-	-
5005 Salaries - Vacation	755	-	-	-
5006 Salaries - Sick	1,238	-	-	-
5007 Salaries - Comp Time	198	-	-	-
5011 Salaries - Vacation/Sick Buyback	344	-	-	-
5013 Cell Phone Reimbursement	437	480	-	-
5063 Payroll Taxes	2,207	3,398	1,897	2,062
5070 Adjustment for Vacancy	-	(2,485)	(1,671)	(1,810)
5106 Postage	11,307	12,000	-	-
5110 Rents and Leases	-	3,000	-	-
5115 Office Supplies	-	1,200	-	-
5120 Board/GM Services	3,130	3,444	2,247	2,400
5121 Finance and Administration Department	6,292	6,550	5,227	5,127
5122 Information Technology Department	2,677	2,968	2,463	2,527
5123 Records Retention Department	667	642	766	728
5124 Human Resources Department	3,321	3,641	3,589	3,575
5129 Park Operations Administrative Expenses	40,101	42,968	13,828	14,643
5130 Emergency Preparedness & Safety	1,123	985	945	661
5131 Fleet Services	5,490	4,647	5,664	5,392
5132 Public Affairs	1,001	1,507	1,348	1,059
5133 Government Affairs	407	578	655	659
5201 Outside Services	343,681	318,000	320,000	320,000
5212 Printing	44,772	54,000	1,000	1,000
5301 Materials and Supplies	47	1,500	500	500
<b>Total Expenses</b>	<b>\$ 501,715</b>	<b>\$ 504,849</b>	<b>\$ 403,358</b>	<b>\$ 406,042</b>
<b>Total Recreation Expenses</b>	<b>\$ 1,053,098</b>	<b>\$ 1,198,227</b>	<b>\$ 888,583</b>	<b>\$ 905,094</b>



## Community Services – Kid Zone Clara Barton

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 9,254	\$ 10,712	\$ 13,898	\$ 15,176
5002 Salaries - Part-time	133,240	157,953	120,791	120,791
5003 Salaries - Overtime	80	-	-	-
Benefits Expenses	8,657	1,823	3,875	4,142
5004 Salaries - Holiday	570	-	-	-
5005 Salaries - Vacation	514	-	-	-
5006 Salaries - Sick	3,004	-	-	-
5007 Salaries - Comp Time	112	-	-	-
5011 Salaries - Vacation/Sick Buyback	96	-	-	-
5013 Cell Phone Reimbursement	258	156	156	156
5063 Payroll Taxes	12,400	13,934	1,077	1,174
5070 Adjustment for Vacancy	-	(9,229)	(942)	(1,025)
5105 Training	-	250	500	500
5110 Rents and Leases	3,956	4,100	4,050	4,120
5120 Board/GM Services	1,487	1,639	997	1,067
5121 Finance and Administration Department	2,990	3,118	2,318	2,280
5122 Information Technology Department	1,272	1,413	1,093	1,124
5123 Records Retention Department	317	305	340	324
5124 Human Resources Department	13,845	15,215	13,266	12,629
5129 Park Operations Administrative Expenses	19,053	20,453	51,111	51,727
5130 Emergency Preparedness & Safety	534	469	419	294
5131 Fleet Services	2,608	2,212	2,512	2,398
5132 Public Affairs	476	717	598	471
5133 Government Affairs	193	275	291	293
5201 Outside Services	15,493	14,000	4,200	4,200
5209 Uniforms	1,796	2,000	-	-
5212 Printing	129	2,900	2,000	2,000
5301 Materials and Supplies	4,767	10,000	8,000	8,000
5407 General Repairs	-	-	5,000	5,000
<b>Total Expenses</b>	<b>\$ 237,101</b>	<b>\$ 254,415</b>	<b>\$ 235,550</b>	<b>\$ 236,841</b>

## Community Services – Kid Zone Eastvale

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 9,120	\$ 10,712	\$ 13,898	\$ 15,176
5002 Salaries - Part-time	76,623	94,325	102,350	102,350
5003 Salaries - Overtime	80	-	-	-
Benefits Expenses	4,526	1,823	3,875	4,142
5004 Salaries - Holiday	570	-	-	-
5005 Salaries - Vacation	514	-	-	-
5006 Salaries - Sick	1,123	-	-	-
5007 Salaries - Comp Time	112	-	-	-
5011 Salaries - Vacation/Sick Buyback	96	-	-	-
5013 Cell Phone Reimbursement	258	156	156	156
5063 Payroll Taxes	7,613	8,655	1,077	1,174
5070 Adjustment for Vacancy	-	(5,784)	(942)	(1,025)
5105 Training	-	250	250	250
5120 Board/GM Services	880	971	776	833
5121 Finance and Administration Department	1,769	1,847	1,806	1,780
5122 Information Technology Department	752	837	851	878
5123 Records Retention Department	187	181	265	253
5124 Human Resources Department	8,612	9,468	11,437	10,903
5129 Park Operations Administrative Expenses	11,272	12,118	44,064	44,658
5130 Emergency Preparedness & Safety	316	278	327	229
5131 Fleet Services	1,543	1,310	1,957	1,872
5132 Public Affairs	281	425	466	368
5133 Government Affairs	114	163	226	229
5201 Outside Services	12,121	4,000	-	-
5209 Uniforms	945	1,000	-	-
5212 Printing	129	2,500	2,000	2,000
5301 Materials and Supplies	4,987	6,200	4,000	4,000
<b>Total Expenses</b>	<b>\$ 144,543</b>	<b>\$ 151,435</b>	<b>\$ 188,839</b>	<b>\$ 190,226</b>

## Community Services – Kid Zone Reagan

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 11,235	\$ 10,712	\$ 13,898	\$ 15,176
5002 Salaries - Part-time	144,118	225,851	251,225	251,225
5003 Salaries - Overtime	80	-	-	-
Benefits Expenses	7,066	1,823	3,875	4,142
5004 Salaries - Holiday	570	-	-	-
5005 Salaries - Vacation	514	-	-	-
5006 Salaries - Sick	2,700	-	-	-
5007 Salaries - Comp Time	112	-	-	-
5011 Salaries - Vacation/Sick Buyback	96	-	-	-
5013 Cell Phone Reimbursement	258	156	156	156
5063 Payroll Taxes	13,774	19,565	1,077	1,174
5070 Adjustment for Vacancy	-	(12,905)	(942)	(1,025)
5105 Training	-	250	500	500
5110 Rents and Leases	584	4,600	4,610	4,700
5120 Board/GM Services	1,993	2,194	1,799	1,919
5121 Finance and Administration Department	4,007	4,172	4,186	4,099
5122 Information Technology Department	1,705	1,890	1,973	2,021
5123 Records Retention Department	425	409	614	582
5124 Human Resources Department	19,429	21,342	26,203	24,835
5129 Park Operations Administrative Expenses	25,537	27,367	100,956	101,725
5130 Emergency Preparedness & Safety	715	627	757	528
5131 Fleet Services	3,496	2,960	4,536	4,312
5132 Public Affairs	638	960	1,079	847
5133 Government Affairs	259	368	525	527
5201 Outside Services	14,817	14,000	4,200	4,200
5209 Uniforms	1,585	2,000	-	-
5212 Printing	129	2,900	2,000	2,000
5301 Materials and Supplies	5,420	10,000	8,000	8,000
5407 General Repairs	-	-	5,000	5,000
<b>Total Expenses</b>	<b>\$ 261,262</b>	<b>\$ 341,241</b>	<b>\$ 436,227</b>	<b>\$ 436,643</b>



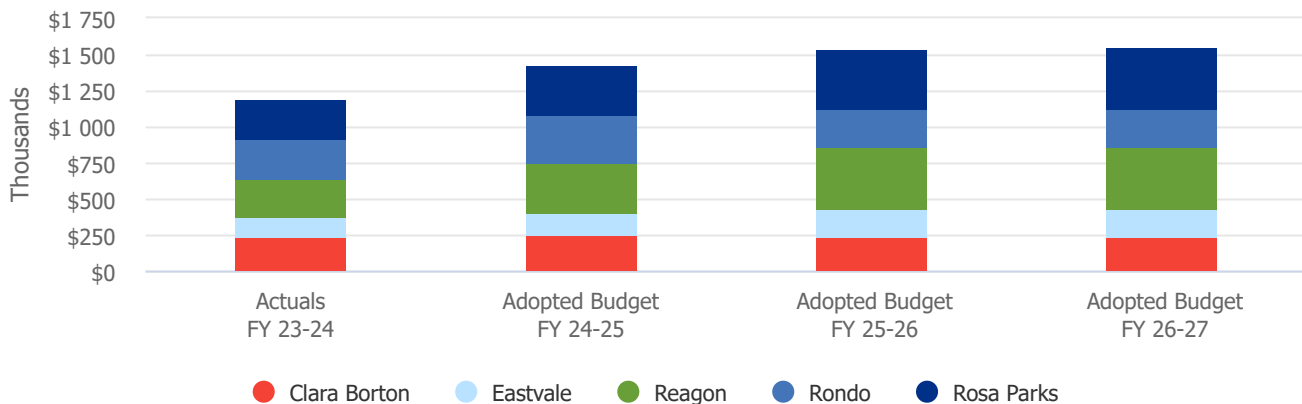
## Community Services – Kid Zone Rondo

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 9,322	\$ 10,712	\$ 13,898	\$ 15,176
5002 Salaries - Part-time	155,071	225,851	144,333	144,333
5003 Salaries - Overtime	80	-	-	-
Benefits Expenses	6,623	1,823	3,875	4,142
5004 Salaries - Holiday	570	-	-	-
5005 Salaries - Vacation	514	-	-	-
5006 Salaries - Sick	2,103	-	-	-
5007 Salaries - Comp Time	112	-	-	-
5011 Salaries - Vacation/Sick Buyback	96	-	-	-
5013 Cell Phone Reimbursement	258	156	156	156
5063 Payroll Taxes	14,455	19,565	1,077	1,174
5070 Adjustment for Vacancy	-	(12,905)	(942)	(1,025)
5105 Training	-	250	500	500
5110 Rents and Leases	3,879	1,700	-	-
5120 Board/GM Services	1,978	2,171	1,060	1,134
5121 Finance and Administration Department	3,976	4,129	2,465	2,422
5122 Information Technology Department	1,691	1,871	1,162	1,194
5123 Records Retention Department	421	405	361	344
5124 Human Resources Department	19,429	21,342	15,601	14,832
5129 Park Operations Administrative Expenses	25,337	27,089	60,107	60,751
5130 Emergency Preparedness & Safety	710	621	446	312
5131 Fleet Services	3,469	2,930	2,671	2,548
5132 Public Affairs	633	950	636	500
5133 Government Affairs	257	365	309	311
5201 Outside Services	15,689	14,000	-	-
5209 Uniforms	1,796	2,000	-	-
5212 Printing	129	2,900	2,000	2,000
5301 Materials and Supplies	3,954	10,000	8,000	8,000
<b>Total Expenses</b>	<b>\$ 272,552</b>	<b>\$ 337,925</b>	<b>\$ 257,715</b>	<b>\$ 258,804</b>

## Community Services – Kid Zone Rosa Parks

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 9,254	\$ 10,712	\$ 13,898	\$ 15,176
5002 Salaries - Part-time	156,354	225,851	246,327	246,327
5003 Salaries - Overtime	80	-	-	-
Benefits Expenses	7,325	1,823	3,875	4,142
5004 Salaries - Holiday	570	-	-	-
5005 Salaries - Vacation	514	-	-	-
5006 Salaries - Sick	3,216	-	-	-
5007 Salaries - Comp Time	112	-	-	-
5011 Salaries - Vacation/Sick Buyback	96	-	-	-
5013 Cell Phone Reimbursement	258	156	156	156
5063 Payroll Taxes	14,762	19,565	1,077	1,174
5070 Adjustment for Vacancy	-	(12,907)	(942)	(1,025)
5105 Training	-	250	500	500
5110 Rents and Leases	-	4,000	4,040	4,120
5120 Board/GM Services	1,993	2,188	1,766	1,883
5121 Finance and Administration Department	4,007	4,162	4,108	4,023
5122 Information Technology Department	1,705	1,886	1,936	1,983
5123 Records Retention Department	425	408	602	571
5124 Human Resources Department	19,429	21,342	25,717	24,377
5129 Park Operations Administrative Expenses	25,537	27,303	99,084	99,847
5130 Emergency Preparedness & Safety	715	626	743	519
5131 Fleet Services	3,496	2,953	4,451	4,232
5132 Public Affairs	638	957	1,059	831
5133 Government Affairs	259	368	515	517
5201 Outside Services	14,438	14,000	4,200	4,200
5209 Uniforms	1,796	2,000	-	-
5212 Printing	129	2,900	2,000	2,000
5301 Materials and Supplies	5,818	10,000	8,000	8,000
5407 General Repairs	-	-	5,000	5,000
<b>Total Expenses</b>	<b>\$ 272,926</b>	<b>\$ 340,543</b>	<b>\$ 428,112</b>	<b>\$ 428,553</b>
<b>Total Kid Zone</b>	<b>\$ 1,188,384</b>	<b>\$ 1,425,559</b>	<b>\$ 1,546,443</b>	<b>\$ 1,551,067</b>

Kid Zone Expenses



## Community Services – Special Events Picnic in the Park

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 14,903	\$ 20,417	\$ 24,306	\$ 26,298
5002 Salaries - Part-time	7,136	15,857	18,734	18,734
5003 Salaries - Overtime	6,683	25,004	15,000	15,000
Benefits Expenses	5,455	4,083	6,427	6,792
5004 Salaries - Holiday	1,004	-	-	-
5005 Salaries - Vacation	907	-	-	-
5006 Salaries - Sick	972	-	-	-
5007 Salaries - Comp Time	239	-	-	-
5011 Salaries - Vacation/Sick Buyback	137	-	204	215
5013 Cell Phone Reimbursement	320	328	328	328
5063 Payroll Taxes	2,574	2,962	1,900	2,053
5070 Adjustment for Vacancy	-	(3,433)	(1,642)	(1,768)
5120 Board/GM Services	2,157	2,375	1,914	2,045
5121 Finance and Administration Department	4,336	4,517	4,452	4,369
5122 Information Technology Department	1,844	2,047	2,098	2,153
5123 Records Retention Department	459	443	653	620
5124 Human Resources Department	2,969	3,260	5,614	5,473
5129 Park Operations Administrative Expenses	27,631	29,632	21,631	22,416
5130 Emergency Preparedness & Safety	774	679	805	563
5131 Fleet Services	3,783	3,205	4,824	4,595
5132 Public Affairs	690	1,039	1,148	902
5133 Government Affairs	280	399	558	561
5201 Outside Services	119,205	211,000	220,000	220,000
5210 Equipment Rental	4,138	-	-	-
5212 Printing	6,265	15,000	7,000	7,000
5301 Materials and Supplies	15,802	10,000	20,000	20,000
<b>Total Expenses</b>	<b>\$ 230,663</b>	<b>\$ 348,814</b>	<b>\$ 355,954</b>	<b>\$ 358,349</b>

## Community Services – Special Events Summer Concerts

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 19,057	\$ 24,918	\$ 14,031	\$ 14,881
5002 Salaries - Part-time	2,306	6,505	2,950	2,950
5003 Salaries - Overtime	2,285	3,496	3,500	3,500
Benefits Expenses	5,997	5,270	3,732	3,838
5004 Salaries - Holiday	1,222	-	-	-
5005 Salaries - Vacation	1,199	-	-	-
5006 Salaries - Sick	1,146	-	-	-
5007 Salaries - Comp Time	311	-	-	-
5011 Salaries - Vacation/Sick Buyback	137	-	409	430
5013 Cell Phone Reimbursement	395	404	404	404
5063 Payroll Taxes	2,250	2,564	1,118	1,185
5070 Adjustment for Vacancy	-	(2,158)	(964)	(1,017)
5120 Board/GM Services	685	752	374	403
5121 Finance and Administration Department	1,377	1,430	869	860
5122 Information Technology Department	586	648	410	424
5123 Records Retention Department	146	140	127	122
5124 Human Resources Department	2,557	2,821	1,976	1,941
5129 Park Operations Administrative Expenses	8,778	9,382	7,614	7,952
5130 Emergency Preparedness & Safety	246	215	157	111
5131 Fleet Services	1,202	1,015	942	905
5132 Public Affairs	219	329	224	178
5133 Government Affairs	89	126	109	111
5201 Outside Services	11,889	49,400	31,200	31,200
5212 Printing	152	2,500	1,500	1,500
5301 Materials and Supplies	262	3,100	3,100	3,100
<b>Total Expenses</b>	<b>\$ 64,493</b>	<b>\$ 112,857</b>	<b>\$ 73,782</b>	<b>\$ 74,978</b>

## Community Services – Special Events Fall Festival

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 14,875	\$ 20,417	\$ 20,998	\$ 22,807
5002 Salaries - Part-time	6,921	6,098	7,466	7,466
5003 Salaries - Overtime	4,643	2,497	3,000	3,000
Benefits Expenses	4,908	4,083	5,087	5,410
5004 Salaries - Holiday	1,004	-	-	-
5005 Salaries - Vacation	907	-	-	-
5006 Salaries - Sick	972	-	-	-
5007 Salaries - Comp Time	239	-	-	-
5011 Salaries - Vacation/Sick Buyback	137	-	102	108
5013 Cell Phone Reimbursement	320	328	328	328
5063 Payroll Taxes	2,360	2,152	1,636	1,775
5070 Adjustment for Vacancy	-	(1,779)	(1,391)	(1,505)
5120 Board/GM Services	529	583	376	413
5121 Finance and Administration Department	1,064	1,109	876	883
5122 Information Technology Department	453	503	413	435
5123 Records Retention Department	113	109	128	125
5124 Human Resources Department	2,204	2,405	2,993	2,983
5129 Park Operations Administrative Expenses	6,783	7,277	11,531	12,219
5130 Emergency Preparedness & Safety	190	167	158	114
5131 Fleet Services	929	787	949	929
5132 Public Affairs	169	255	226	182
5133 Government Affairs	69	98	110	113
5201 Outside Services	35,291	31,400	15,200	15,200
5212 Printing	-	2,500	2,000	2,000
5301 Materials and Supplies	5,111	6,600	7,000	7,000
<b>Total Expenses</b>	<b>\$ 90,191</b>	<b>\$ 87,589</b>	<b>\$ 79,186</b>	<b>\$ 81,985</b>

## Community Services – Special Events Winter Wonderland

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 14,875	\$ 20,417	\$ 27,030	\$ 29,382
5002 Salaries - Part-time	6,054	6,098	5,973	5,973
5003 Salaries - Overtime	5,725	2,996	5,000	5,000
Benefits Expenses	4,771	4,083	7,268	7,727
5004 Salaries - Holiday	1,004	-	-	-
5005 Salaries - Vacation	907	-	-	-
5006 Salaries - Sick	1,282	-	-	-
5007 Salaries - Comp Time	239	-	-	-
5011 Salaries - Vacation/Sick Buyback	137	-	102	108
5013 Cell Phone Reimbursement	320	328	328	328
5063 Payroll Taxes	2,166	2,152	2,103	2,283
5070 Adjustment for Vacancy	-	(1,804)	(1,825)	(1,975)
5120 Board/GM Services	553	612	535	586
5121 Finance and Administration Department	1,111	1,163	1,246	1,253
5122 Information Technology Department	473	527	587	617
5123 Records Retention Department	118	114	183	178
5124 Human Resources Department	2,204	2,405	3,598	3,602
5129 Park Operations Administrative Expenses	7,082	7,630	13,864	14,753
5130 Emergency Preparedness & Safety	198	175	225	161
5131 Fleet Services	970	825	1,350	1,318
5132 Public Affairs	177	268	321	259
5133 Government Affairs	72	103	156	161
5201 Outside Services	24,700	29,000	37,400	37,400
5212 Printing	-	2,500	1,500	1,500
5301 Materials and Supplies	9,095	12,000	2,500	2,500
<b>Total Expenses</b>	<b>\$ 84,233</b>	<b>\$ 91,592</b>	<b>\$ 109,444</b>	<b>\$ 113,114</b>

## Community Services – Special Events Miscellaneous

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 14,899	\$ 20,417	\$ 18,815	\$ 20,423
5002 Salaries - Part-time	11,548	8,131	3,291	3,291
5003 Salaries - Overtime	4,651	3,995	3,000	3,000
Benefits Expenses	5,078	4,083	4,861	5,163
5004 Salaries - Holiday	1,004	-	-	-
5005 Salaries - Vacation	907	-	-	-
5006 Salaries - Sick	1,162	-	-	-
5007 Salaries - Comp Time	239	-	-	-
5011 Salaries - Vacation/Sick Buyback	137	-	102	108
5013 Cell Phone Reimbursement	320	328	328	328
5063 Payroll Taxes	2,785	2,320	1,466	1,590
5070 Adjustment for Vacancy	-	(1,964)	(1,262)	(1,364)
5120 Board/GM Services	459	508	257	285
5121 Finance and Administration Department	923	966	597	609
5122 Information Technology Department	393	438	282	300
5123 Records Retention Department	98	95	88	86
5124 Human Resources Department	2,204	2,405	2,375	2,382
5129 Park Operations Administrative Expenses	5,885	6,337	9,151	9,759
5130 Emergency Preparedness & Safety	165	145	108	78
5131 Fleet Services	806	685	647	640
5132 Public Affairs	147	222	154	126
5133 Government Affairs	60	85	75	78
5201 Outside Services	14,678	19,300	7,800	7,800
5212 Printing	1,405	4,000	500	500
5301 Materials and Supplies	7,075	7,000	3,000	3,000
<b>Total Expenses</b>	<b>\$ 77,028</b>	<b>\$ 79,496</b>	<b>\$ 55,635</b>	<b>\$ 58,182</b>

## Community Services – Special Events Community Campout

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ -	\$ -	\$ 8,450	\$ 9,007
5002 Salaries - Part-time	-	-	1,933	1,933
5003 Salaries - Overtime	-	-	1,500	1,500
Benefits Expenses	-	-	2,199	2,278
5011 Salaries - Vacation/Sick Buyback	-	-	204	215
5063 Payroll Taxes	-	-	670	713
5070 Adjustment for Vacancy	-	-	(576)	(611)
5120 Board/GM Services	-	-	116	127
5121 Finance and Administration Department	-	-	269	271
5122 Information Technology Department	-	-	127	134
5123 Records Retention Department	-	-	39	38
5124 Human Resources Department	-	-	1,142	1,127
5129 Park Operations Administrative Expenses	-	-	4,399	4,617
5130 Emergency Preparedness & Safety	-	-	49	35
5131 Fleet Services	-	-	292	285
5132 Public Affairs	-	-	69	56
5133 Government Affairs	-	-	34	35
5201 Outside Services	-	-	3,000	3,000
5212 Printing	-	-	500	500
5301 Materials and Supplies	-	-	1,000	1,000
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,416</b>	<b>\$ 26,260</b>



## Community Services – Special Events Barks &amp; Brews

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ -	\$ -	\$ 1,434	\$ 1,566
5002 Salaries - Part-time	-	-	747	747
5003 Salaries - Overtime	-	-	1,500	1,500
Benefits Expenses	-	-	330	358
5063 Payroll Taxes	-	-	111	121
5070 Adjustment for Vacancy	-	-	(94)	(102)
5120 Board/GM Services	-	-	45	49
5121 Finance and Administration Department	-	-	104	104
5122 Information Technology Department	-	-	49	51
5123 Records Retention Department	-	-	15	15
5124 Human Resources Department	-	-	356	347
5129 Park Operations Administrative Expenses	-	-	1,371	1,422
5130 Emergency Preparedness & Safety	-	-	19	13
5131 Fleet Services	-	-	113	109
5132 Public Affairs	-	-	27	21
5133 Government Affairs	-	-	13	13
5212 Printing	-	-	300	300
5301 Materials and Supplies	-	-	3,000	3,000
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,440</b>	<b>\$ 9,634</b>

## Community Services – Special Events Eggcellent Adventure

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ -	\$ -	\$ 1,434	\$ 1,566
5002 Salaries - Part-time	-	-	2,170	2,170
5003 Salaries - Overtime	-	-	3,000	3,000
Benefits Expenses	-	-	330	358
5063 Payroll Taxes	-	-	111	121
5070 Adjustment for Vacancy	-	-	(94)	(102)
5120 Board/GM Services	-	-	79	85
5121 Finance and Administration Department	-	-	185	182
5122 Information Technology Department	-	-	87	90
5123 Records Retention Department	-	-	27	26
5124 Human Resources Department	-	-	646	621
5129 Park Operations Administrative Expenses	-	-	2,488	2,543
5130 Emergency Preparedness & Safety	-	-	33	23
5131 Fleet Services	-	-	200	191
5132 Public Affairs	-	-	48	38
5133 Government Affairs	-	-	23	23
5201 Outside Services	-	-	1,000	1,000
5212 Printing	-	-	1,000	1,000
5301 Materials and Supplies	-	-	4,000	4,000
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,767</b>	<b>\$ 16,935</b>

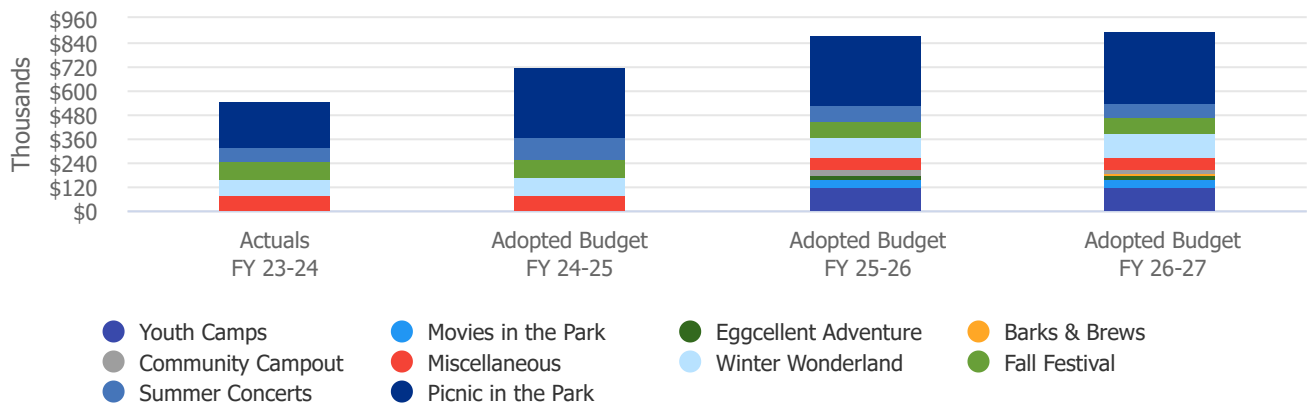
## Community Services – Special Events Movies in the Park

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ -	\$ -	\$ 13,672	\$ 14,881
5002 Salaries - Part-time	-	-	2,059	2,059
5003 Salaries - Overtime	-	-	2,000	2,000
Benefits Expenses	-	-	3,853	4,112
5063 Payroll Taxes	-	-	1,059	1,152
5070 Adjustment for Vacancy	-	-	(929)	(1,007)
5120 Board/GM Services	-	-	176	196
5121 Finance and Administration Department	-	-	409	419
5122 Information Technology Department	-	-	193	207
5123 Records Retention Department	-	-	60	60
5124 Human Resources Department	-	-	1,667	1,678
5129 Park Operations Administrative Expenses	-	-	6,421	6,874
5130 Emergency Preparedness & Safety	-	-	74	54
5131 Fleet Services	-	-	444	441
5132 Public Affairs	-	-	106	87
5133 Government Affairs	-	-	51	54
5201 Outside Services	-	-	5,000	5,000
5212 Printing	-	-	1,000	1,000
5301 Materials and Supplies	-	-	1,000	1,000
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,315</b>	<b>\$ 40,267</b>

## Community Services – Special Events Youth Camps

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ -	\$ -	\$ 8,383	\$ 9,154
5002 Salaries - Part-time	-	-	50,400	50,400
Benefits Expenses	-	-	2,269	2,430
5063 Payroll Taxes	-	-	649	708
5070 Adjustment for Vacancy	-	-	(565)	(615)
5120 Board/GM Services	-	-	536	574
5121 Finance and Administration Department	-	-	1,246	1,226
5122 Information Technology Department	-	-	587	604
5123 Records Retention Department	-	-	183	174
5124 Human Resources Department	-	-	5,774	5,516
5129 Park Operations Administrative Expenses	-	-	22,248	22,593
5130 Emergency Preparedness & Safety	-	-	225	158
5131 Fleet Services	-	-	1,350	1,290
5132 Public Affairs	-	-	321	253
5133 Government Affairs	-	-	156	158
5201 Outside Services	-	-	20,350	20,350
5212 Printing	-	-	1,500	1,500
5301 Materials and Supplies	-	-	4,400	4,400
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,012</b>	<b>\$ 120,873</b>
<b>Total Special Events</b>	<b>\$ 546,608</b>	<b>\$ 720,348</b>	<b>\$ 883,951</b>	<b>\$ 900,577</b>

### Special Events Expenses



## Community Services – Reservation HNC

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 2,657	\$ 4,113	\$ 8,270	\$ 9,007
5002 Salaries - Part-time	1,330	-	-	-
5003 Salaries - Overtime	37	-	-	-
Benefits Expenses	859	714	2,258	2,415
5004 Salaries - Holiday	175	-	-	-
5005 Salaries - Vacation	71	-	-	-
5006 Salaries - Sick	26	-	-	-
5007 Salaries - Comp Time	19	-	-	-
5011 Salaries - Vacation/Sick Buyback	41	-	-	-
5013 Cell Phone Reimbursement	75	76	76	76
5063 Payroll Taxes	370	349	641	697
5070 Adjustment for Vacancy	-	(263)	(558)	(606)
5120 Board/GM Services	39	39	65	75
5121 Finance and Administration Department	78	73	152	161
5122 Information Technology Department	33	33	72	79
5123 Records Retention Department	8	7	22	23
5124 Human Resources Department	323	368	765	786
5129 Park Operations Administrative Expenses	499	481	2,947	3,220
5130 Emergency Preparedness & Safety	14	11	28	21
5131 Fleet Services	68	52	165	169
5132 Public Affairs	12	17	39	33
5133 Government Affairs	5	6	19	21
<b>Total Expenses</b>	<b>\$ 6,739</b>	<b>\$ 6,076</b>	<b>\$ 14,961</b>	<b>\$ 16,177</b>

## Community Services – Reservation ECC

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 11,125	\$ 18,979	\$ 24,476	\$ 26,630
5002 Salaries - Part-time	34,970	38,828	54,527	54,527
5003 Salaries - Overtime	436	999	1,000	1,000
Benefits Expenses	5,563	3,715	7,044	7,509
5004 Salaries - Holiday	831	-	-	-
5005 Salaries - Vacation	614	-	-	-
5006 Salaries - Sick	1,060	-	-	-
5007 Salaries - Comp Time	159	-	-	-
5011 Salaries - Vacation/Sick Buyback	261	-	-	-
5013 Cell Phone Reimbursement	295	330	330	330
5063 Payroll Taxes	4,114	4,808	1,897	2,062
5070 Adjustment for Vacancy	-	(3,382)	(1,671)	(1,810)
5120 Board/GM Services	701	767	632	687
5121 Finance and Administration Department	1,409	1,458	1,470	1,468
5122 Information Technology Department	599	661	693	724
5123 Records Retention Department	149	143	216	208
5124 Human Resources Department	4,762	5,214	7,769	7,519
5129 Park Operations Administrative Expenses	8,978	9,564	29,934	30,799
5130 Emergency Preparedness & Safety	251	219	266	189
5131 Fleet Services	1,229	1,034	1,593	1,544
5132 Public Affairs	224	335	379	303
5133 Government Affairs	91	129	184	189
5201 Outside Services	10,261	20,400	11,500	11,500
5209 Uniforms	-	1,000	-	-
5212 Printing	-	3,000	3,000	3,000
5301 Materials and Supplies	2,134	9,000	1,000	1,000
<b>Total Expenses</b>	<b>\$ 90,216</b>	<b>\$ 117,201</b>	<b>\$ 146,239</b>	<b>\$ 149,378</b>

## Community Services – Reservation DESI

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 11,604	\$ 13,537	\$ 32,510	\$ 35,501
5002 Salaries - Part-time	16,319	20,532	15,826	15,826
5003 Salaries - Overtime	567	2,497	1,000	1,000
Benefits Expenses	3,454	3,043	6,829	7,337
5004 Salaries - Holiday	817	-	-	-
5005 Salaries - Vacation	522	-	-	-
5006 Salaries - Sick	788	-	-	-
5007 Salaries - Comp Time	193	-	-	-
5011 Salaries - Vacation/Sick Buyback	96	-	-	-
5013 Cell Phone Reimbursement	265	255	255	255
5063 Payroll Taxes	2,616	2,759	2,523	2,752
5070 Adjustment for Vacancy	-	(2,131)	(2,093)	(2,280)
5120 Board/GM Services	522	576	456	506
5121 Finance and Administration Department	1,049	1,096	1,060	1,081
5122 Information Technology Department	446	497	500	533
5123 Records Retention Department	111	107	155	153
5124 Human Resources Department	2,792	3,070	4,686	4,684
5129 Park Operations Administrative Expenses	6,683	7,192	18,054	19,184
5130 Emergency Preparedness & Safety	187	165	192	139
5131 Fleet Services	915	778	1,149	1,137
5132 Public Affairs	167	252	273	223
5133 Government Affairs	68	97	133	139
5201 Outside Services	22,303	27,025	17,000	17,000
5209 Uniforms	-	2,000	-	-
5212 Printing	-	3,000	-	-
5301 Materials and Supplies	52	1,000	500	500
<b>Total Expenses</b>	<b>\$ 72,536</b>	<b>\$ 87,347</b>	<b>\$ 101,008</b>	<b>\$ 105,670</b>

## Community Services – Reservation Picnic Shelters

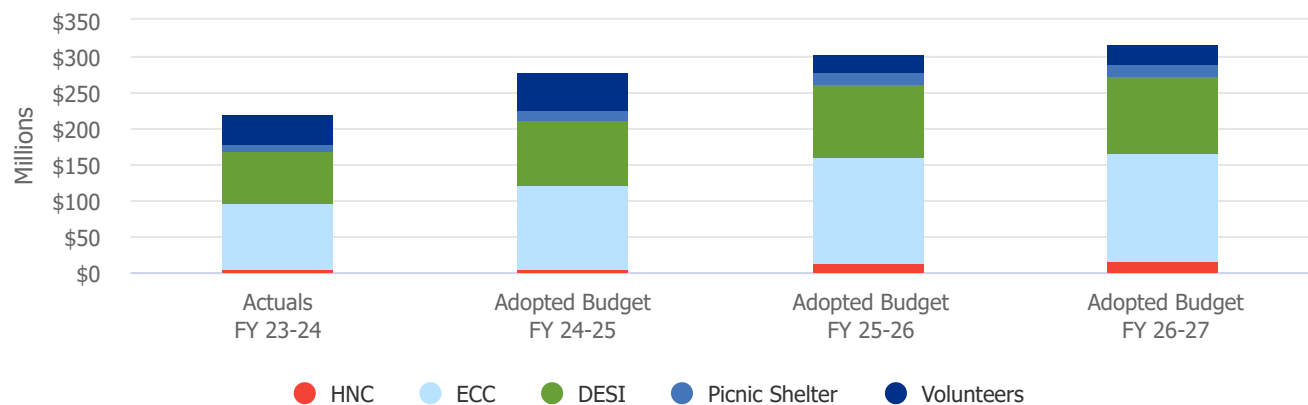
Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 3,746	\$ 6,639	\$ 8,270	\$ 9,007
5002 Salaries - Part-time	34	-	-	-
5003 Salaries - Overtime	33	-	-	-
Benefits Expenses	1,251	1,534	2,258	2,415
5004 Salaries - Holiday	300	-	-	-
5005 Salaries - Vacation	402	-	-	-
5006 Salaries - Sick	568	-	-	-
5007 Salaries - Comp Time	100	-	-	-
5011 Salaries - Vacation/Sick Buyback	137	-	-	-
5013 Cell Phone Reimbursement	80	105	105	105
5063 Payroll Taxes	419	544	641	697
5070 Adjustment for Vacancy	-	(441)	(558)	(606)
5115 Office Supplies	-	1,000	-	-
5120 Board/GM Services	86	92	72	82
5121 Finance and Administration Department	172	174	167	175
5122 Information Technology Department	73	79	79	86
5123 Records Retention Department	18	17	24	25
5124 Human Resources Department	529	594	765	786
5129 Park Operations Administrative Expenses	1,097	1,143	2,947	3,220
5130 Emergency Preparedness & Safety	31	26	30	23
5131 Fleet Services	150	124	181	184
5132 Public Affairs	27	40	43	36
5133 Government Affairs	11	15	21	23
5301 Materials and Supplies	-	2,500	1,000	1,000
<b>Total Expenses</b>	<b>\$ 9,264</b>	<b>\$ 14,185</b>	<b>\$ 16,045</b>	<b>\$ 17,258</b>



## Community Services – Reservation Volunteers

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 8,342	\$ 9,866	\$ 7,809	\$ 8,527
5002 Salaries - Part-time	7,429	19,313	188	188
5003 Salaries - Overtime	548	-	-	-
Benefits Expenses	2,817	2,312	1,690	1,819
5004 Salaries - Holiday	576	-	-	-
5005 Salaries - Vacation	459	-	-	-
5006 Salaries - Sick	983	-	-	-
5007 Salaries - Comp Time	155	-	-	-
5011 Salaries - Vacation/Sick Buyback	96	-	-	-
5013 Cell Phone Reimbursement	168	180	180	180
5063 Payroll Taxes	1,474	2,372	605	660
5070 Adjustment for Vacancy	-	(1,702)	(505)	(550)
5120 Board/GM Services	311	343	128	142
5121 Finance and Administration Department	626	653	299	303
5122 Information Technology Department	266	296	141	149
5123 Records Retention Department	66	64	44	43
5124 Human Resources Department	2,410	2,631	743	764
5129 Park Operations Administrative Expenses	3,990	4,285	2,863	3,130
5130 Emergency Preparedness & Safety	112	98	54	39
5131 Fleet Services	546	463	324	319
5132 Public Affairs	100	150	77	63
5133 Government Affairs	40	58	37	39
5201 Outside Services	6,974	10,000	5,000	5,000
5301 Materials and Supplies	1,868	1,000	5,000	5,000
5604 Software Maintenance	-	500	1,000	1,000
<b>Total Expenses</b>	<b>\$ 40,356</b>	<b>\$ 52,882</b>	<b>\$ 25,677</b>	<b>\$ 26,815</b>
<b>Total Reservation</b>	<b>\$ 219,111</b>	<b>\$ 277,691</b>	<b>\$ 303,930</b>	<b>\$ 315,298</b>

## Reservation Expenses



## Eastvale Parks Operating Expenses – Park & Facility Maintenance

### Park & Facility Maintenance – HNC Facility

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 31,269	\$ 47,447	\$ 42,114	\$ 44,796
5002 Salaries - Part-time	190	-	-	-
5003 Salaries - Overtime	2,413	2,009	2,000	2,000
Benefits Expenses	12,092	18,136	14,527	15,238
5004 Salaries - Holiday	2,032	-	-	-
5005 Salaries - Vacation	2,216	-	-	-
5006 Salaries - Sick	1,596	-	-	-
5007 Salaries - Comp Time	290	-	-	-
5011 Salaries - Vacation/Sick Buyback	243	-	800	851
5013 Cell Phone Reimbursement	173	119	119	119
5063 Payroll Taxes	3,125	3,704	3,333	3,537
5070 Adjustment for Vacancy	-	(3,571)	(3,039)	(3,221)
5120 Board/GM Services	638	705	814	886
5121 Finance and Administration Department	1,283	1,341	1,894	1,893
5122 Information Technology Department	546	607	893	933
5123 Records Retention Department	136	131	278	269
5124 Human Resources Department	3,792	4,177	4,153	4,158
5129 Park Operations Administrative Expenses	8,180	8,795	16,003	17,029
5130 Emergency Preparedness & Safety	229	202	343	244
5131 Fleet Services	1,120	951	2,052	1,991
5132 Public Affairs	204	308	488	391
5133 Government Affairs	83	118	237	243
5201 Outside Services	16,693	25,000	30,000	30,000
5301 Materials and Supplies	2,745	2,500	3,000	3,000
5407 General Repairs	-	-	5,000	5,000
<b>Total Expenses</b>	<b>\$ 91,288</b>	<b>\$ 112,679</b>	<b>\$ 125,009</b>	<b>\$ 129,357</b>

## Park &amp; Facility Maintenance – ECC Facility

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 41,924	\$ 61,324	\$ 58,317	\$ 61,766
5002 Salaries - Part-time	15,878	86,803	-	-
5003 Salaries - Overtime	2,468	3,496	3,500	3,500
Benefits Expenses	17,444	22,168	19,630	20,494
5004 Salaries - Holiday	2,712	-	-	-
5005 Salaries - Vacation	3,685	-	-	-
5006 Salaries - Sick	3,296	-	-	-
5007 Salaries - Comp Time	354	-	-	-
5011 Salaries - Vacation/Sick Buyback	243	-	1,194	1,261
5013 Cell Phone Reimbursement	507	173	173	173
5063 Payroll Taxes	5,519	11,983	4,620	4,883
5070 Adjustment for Vacancy	-	(9,297)	(4,188)	(4,420)
5120 Board/GM Services	4,267	4,692	3,605	3,958
5121 Finance and Administration Department	8,577	8,923	8,387	8,458
5122 Information Technology Department	3,649	4,043	3,952	4,169
5123 Records Retention Department	909	874	1,230	1,200
5124 Human Resources Department	11,845	13,016	5,834	5,812
5129 Park Operations Administrative Expenses	54,664	58,538	22,479	23,807
5130 Emergency Preparedness & Safety	1,531	1,341	1,517	1,090
5131 Fleet Services	7,484	6,331	9,088	8,896
5132 Public Affairs	1,365	2,052	2,162	1,747
5133 Government Affairs	554	788	1,051	1,087
5201 Outside Services	145,006	103,742	150,000	150,000
5301 Materials and Supplies	44,781	51,000	50,000	50,000
5411 Planting Repairs	-	-	5,000	5,000
5412 Irrigation Repairs	1,486	-	-	-
5501 Electricity	156,103	220,000	225,000	240,000
5502 Water	15,993	35,000	30,000	31,500
5503 Refuse	3,755	12,000	10,000	10,000
5504 Gas	13,255	30,000	30,000	30,000
5509 Sewer	4,410	-	5,000	5,000
<b>Total Expenses</b>	<b>\$ 573,664</b>	<b>\$ 728,990</b>	<b>\$ 647,551</b>	<b>\$ 669,381</b>

## Park & Facility Maintenance – Desi Facility

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 34,309	\$ 51,304	\$ 42,114	\$ 44,796
5002 Salaries - Part-time	174	-	-	-
5003 Salaries - Overtime	2,379	2,009	2,000	2,000
Benefits Expenses	13,156	19,052	14,527	15,238
5004 Salaries - Holiday	2,225	-	-	-
5005 Salaries - Vacation	2,514	-	-	-
5006 Salaries - Sick	1,824	-	-	-
5007 Salaries - Comp Time	316	-	-	-
5011 Salaries - Vacation/Sick Buyback	243	-	800	851
5013 Cell Phone Reimbursement	195	140	140	140
5063 Payroll Taxes	3,410	4,004	3,333	3,537
5070 Adjustment for Vacancy	-	(3,825)	(3,039)	(3,221)
5120 Board/GM Services	1,721	1,893	1,421	1,546
5121 Finance and Administration Department	3,459	3,600	3,306	3,302
5122 Information Technology Department	1,471	1,631	1,558	1,628
5123 Records Retention Department	367	353	485	469
5124 Human Resources Department	4,115	4,516	4,153	4,158
5129 Park Operations Administrative Expenses	22,045	23,616	16,003	17,029
5130 Emergency Preparedness & Safety	617	541	598	426
5131 Fleet Services	3,018	2,554	3,582	3,473
5132 Public Affairs	551	828	852	682
5133 Government Affairs	224	318	414	424
5201 Outside Services	92,250	87,400	80,000	80,000
5301 Materials and Supplies	16,001	10,000	10,000	10,000
5407 General Repairs	-	5,000	15,000	15,000
5410 Tree Maintenance	12,130	7,000	10,000	10,000
5412 Irrigation Repairs	398	-	1,000	1,000
5501 Electricity	21,486	40,000	30,000	31,500
5502 Water	11,296	20,000	15,000	16,000
5503 Refuse	4,569	4,200	5,000	5,000
5504 Gas	326	360	400	400
5505 Phone	-	3,000	3,600	3,600
5509 Sewer	1,081	-	2,000	2,000
<b>Total Expenses</b>	<b>\$ 257,870</b>	<b>\$ 289,494</b>	<b>\$ 264,247</b>	<b>\$ 270,978</b>

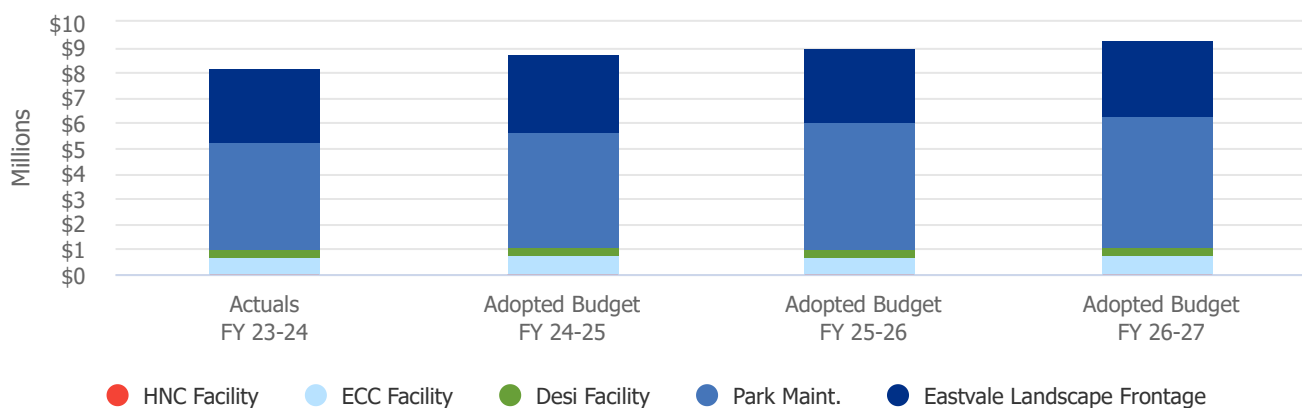
## Park &amp; Facility Maintenance – Park Maintenance

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 675,553	\$ 788,048	\$ 1,171,346	\$ 1,252,663
5002 Salaries - Part-time	68,143	217,109	-	-
5003 Salaries - Overtime	58,510	49,997	75,000	75,000
Benefits Expenses	356,584	369,994	496,275	521,124
5004 Salaries - Holiday	42,836	-	-	-
5005 Salaries - Vacation	36,327	-	-	-
5006 Salaries - Sick	31,151	-	-	-
5007 Salaries - Comp Time	7,330	-	-	-
5011 Salaries - Vacation/Sick Buyback	16,573	-	20,807	22,007
5013 Cell Phone Reimbursement	4,593	3,645	3,645	3,645
5063 Payroll Taxes	72,964	80,203	92,848	99,097
5070 Adjustment for Vacancy	-	(75,450)	(89,064)	(94,745)
5105 Training	1,990	-	10,000	10,000
5120 Board/GM Services	26,931	29,628	25,530	28,616
5121 Finance and Administration Department	54,141	56,349	59,397	61,144
5122 Information Technology Department	23,031	25,533	27,990	30,139
5123 Records Retention Department	5,736	5,521	8,707	8,677
5124 Human Resources Department	79,773	87,604	116,849	117,442
5129 Park Operations Administrative Expenses	345,042	369,648	450,204	481,041
5130 Emergency Preparedness & Safety	9,665	8,471	10,743	7,882
5131 Fleet Services	47,236	39,976	64,358	64,309
5132 Public Affairs	8,617	12,961	15,314	12,628
5133 Government Affairs	3,500	4,977	7,444	7,858
5201 Outside Services	776,352	695,000	750,000	800,000
5209 Uniforms	31,050	30,290	35,000	35,000
5210 Equipment Rental	52,704	10,000	25,000	25,000
5301 Materials and Supplies	330,073	370,000	370,000	400,000
5407 General Repairs	-	20,000	20,000	20,000
5410 Tree Maintenance	130,705	150,000	150,000	150,000
5411 Planting Repairs	1,207	80,000	20,000	20,000
5412 Irrigation Repairs	108,398	90,000	110,000	110,000
5501 Electricity	258,677	275,000	275,000	300,000
5502 Water	398,924	625,000	500,000	525,000
5503 Refuse	109,843	120,000	120,000	120,000
5509 Sewer	6,737	-	10,000	10,000
6100 Capitalized Labor	(454)	-	-	-
<b>Total Expenses</b>	<b>\$ 4,180,442</b>	<b>\$ 4,539,504</b>	<b>\$ 4,952,393</b>	<b>\$ 5,223,527</b>

## Park & Facility Maintenance – Landscape Frontage

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 76,435	\$ 96,243	\$ 87,172	\$ 91,494
5003 Salaries - Overtime	406	-	5,000	5,000
Benefits Expenses	25,599	34,567	32,030	33,178
5004 Salaries - Holiday	5,262	-	-	-
5005 Salaries - Vacation	2,627	-	-	-
5006 Salaries - Sick	2,014	-	-	-
5007 Salaries - Comp Time	589	-	-	-
5011 Salaries - Vacation/Sick Buyback	972	-	787	819
5013 Cell Phone Reimbursement	108	108	108	108
5063 Payroll Taxes	7,112	7,476	6,808	7,124
5070 Adjustment for Vacancy	-	(6,918)	(6,340)	(6,631)
5120 Board/GM Services	15,058	16,561	17,010	18,429
5121 Finance and Administration Department	30,271	31,498	39,574	39,377
5122 Information Technology Department	12,877	14,272	18,648	19,410
5123 Records Retention Department	3,207	3,086	5,801	5,588
5124 Human Resources Department	7,730	8,480	8,591	8,486
5129 Park Operations Administrative Expenses	192,920	206,623	33,101	34,761
5130 Emergency Preparedness & Safety	5,404	4,735	7,158	5,076
5131 Fleet Services	26,411	22,345	42,880	41,416
5132 Public Affairs	4,818	7,245	10,203	8,132
5133 Government Affairs	1,957	2,782	4,959	5,061
5201 Outside Services	1,206,713	1,200,000	1,210,000	1,235,000
5301 Materials and Supplies	1,682	5,000	5,000	5,000
5407 General Repairs	20,304	20,000	20,000	20,000
5410 Tree Maintenance	399,332	360,000	365,000	365,000
5411 Planting Repairs	-	20,000	20,000	20,000
5412 Irrigation Repairs	319,887	400,000	400,000	400,000
5501 Electricity	16,932	45,000	30,000	30,000
5502 Water	564,357	600,000	600,000	630,000
5509 Sewer	6,478	-	-	-
<b>Total Expenses</b>	<b>\$ 2,957,462</b>	<b>\$ 3,099,103</b>	<b>\$ 2,963,490</b>	<b>\$ 3,021,828</b>
<b>Total Park &amp; Facility Maintenance</b>	<b>\$ 8,060,726</b>	<b>\$ 8,769,770</b>	<b>\$ 8,952,690</b>	<b>\$ 9,315,071</b>

Park & Facility Maintenance Expenses



## Park Security &amp; Facility Operations – Parks Security

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 89,917	\$ 110,429	\$ 144,035	\$ 156,860
5002 Salaries - Part-time	737	-	-	-
5003 Salaries - Overtime	4,562	2,497	10,000	10,000
Benefits Expenses	33,100	36,265	49,373	52,767
5004 Salaries - Holiday	4,698	-	-	-
5005 Salaries - Vacation	829	-	-	-
5006 Salaries - Sick	95	-	-	-
5007 Salaries - Comp Time	2,142	-	-	-
5011 Salaries - Vacation/Sick Buyback	243	-	-	-
5013 Cell Phone Reimbursement	(6)	-	-	-
5063 Payroll Taxes	8,787	9,247	11,248	12,224
5070 Adjustment for Vacancy	-	(7,922)	(10,233)	(11,093)
5120 Board/GM Services	2,608	2,869	3,329	3,766
5121 Finance and Administration Department	5,243	5,457	7,745	8,046
5122 Information Technology Department	2,231	2,473	3,649	3,966
5123 Records Retention Department	556	535	1,135	1,142
5124 Human Resources Department	4,527	4,975	14,263	14,577
5129 Park Operations Administrative Expenses	33,417	35,798	54,954	59,709
5130 Emergency Preparedness & Safety	936	820	1,401	1,037
5131 Fleet Services	4,575	3,871	8,391	8,463
5132 Public Affairs	835	1,255	1,997	1,662
5133 Government Affairs	339	482	971	1,034
5201 Outside Services	368,507	305,000	330,000	350,000
5209 Uniforms	347	-	2,000	2,000
5301 Materials and Supplies	-	-	5,000	5,000
5601 IT Equipment	-	-	1,750	1,750
<b>Total Expenses</b>	<b>\$ 569,225</b>	<b>\$ 514,051</b>	<b>\$ 641,008</b>	<b>\$ 682,910</b>

## Park Security & Facility Operations – HNC Reception Ops

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 34,675	\$ 48,900	\$ 36,401	\$ 39,750
5002 Salaries - Part-time	55,147	33,948	51,188	51,188
5003 Salaries - Overtime	60	-	-	-
Benefits Expenses	13,502	11,405	9,735	10,432
5004 Salaries - Holiday	2,256	-	-	-
5005 Salaries - Vacation	4,075	-	-	-
5006 Salaries - Sick	6,815	-	-	-
5007 Salaries - Comp Time	950	-	-	-
5011 Salaries - Vacation/Sick Buyback	957	-	-	-
5013 Cell Phone Reimbursement	546	570	570	570
5063 Payroll Taxes	8,592	6,615	2,818	3,074
5070 Adjustment for Vacancy	-	(5,072)	(2,448)	(2,663)
5115 Office Supplies	895	1,200	1,000	1,000
5120 Board/GM Services	763	839	771	844
5121 Finance and Administration Department	1,534	1,596	1,793	1,803
5122 Information Technology Department	653	723	845	889
5123 Records Retention Department	163	156	263	256
5124 Human Resources Department	26,366	28,967	8,445	8,261
5129 Park Operations Administrative Expenses	9,776	10,472	32,536	33,838
5130 Emergency Preparedness & Safety	274	240	324	232
5131 Fleet Services	1,338	1,133	1,943	1,896
5132 Public Affairs	244	367	462	372
5133 Government Affairs	99	141	225	232
5209 Uniforms	400	500	-	-
5212 Printing	-	500	500	500
5301 Materials and Supplies	785	5,000	5,000	5,000
5505 Phone	906	4,000	1,000	1,000
5601 IT Equipment	-	1,000	-	-
5602 Software	-	-	20,000	20,000
<b>Total Expenses</b>	<b>\$ 171,771</b>	<b>\$ 153,200</b>	<b>\$ 173,371</b>	<b>\$ 178,474</b>



## Park Security &amp; Facility Operations – ECC Reception Ops

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 72,935	\$ 71,462	\$ 105,924	\$ 113,564
5002 Salaries - Part-time	229,364	250,652	293,733	293,733
5003 Salaries - Overtime	1,529	-	1,500	1,500
Benefits Expenses	26,688	18,323	28,410	29,699
5004 Salaries - Holiday	3,925	-	-	-
5005 Salaries - Vacation	6,554	-	-	-
5006 Salaries - Sick	9,096	-	-	-
5007 Salaries - Comp Time	1,325	-	-	-
5011 Salaries - Vacation/Sick Buyback	1,081	-	1,840	1,937
5013 Cell Phone Reimbursement	817	982	982	982
5063 Payroll Taxes	27,259	26,566	8,345	8,937
5070 Adjustment for Vacancy	-	(18,399)	(7,226)	(7,707)
5105 Training	248	1,000	1,000	1,000
5110 Rents and Leases	3,598	75,000	-	-
5115 Office Supplies	1,699	2,620	2,125	2,125
5120 Board/GM Services	3,574	3,935	3,365	3,628
5121 Finance and Administration Department	7,184	7,483	7,829	7,751
5122 Information Technology Department	3,056	3,391	3,690	3,821
5123 Records Retention Department	761	733	1,148	1,100
5124 Human Resources Department	6,731	7,399	39,255	37,717
5129 Park Operations Administrative Expenses	45,786	49,091	151,243	154,489
5130 Emergency Preparedness & Safety	1,282	1,125	1,416	999
5131 Fleet Services	6,268	5,309	8,484	8,152
5132 Public Affairs	1,143	1,721	2,019	1,601
5133 Government Affairs	464	661	981	996
5201 Outside Services	26,659	20,000	30,000	30,000
5209 Uniforms	1,997	2,500	15,000	15,000
5212 Printing	1,049	3,500	3,500	3,500
5301 Materials and Supplies	11,106	17,000	15,000	15,000
5505 Phone	5,336	17,400	6,000	6,000
5507 Internet	7,344	13,000	8,000	8,000
5602 Software	-	-	35,000	35,000
<b>Total Expenses</b>	<b>\$ 515,858</b>	<b>\$ 582,454</b>	<b>\$ 768,563</b>	<b>\$ 778,524</b>

## Park Security & Facility Operations – Desi Reception Ops

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 48,723	\$ 65,984	\$ 48,446	\$ 52,903
5002 Salaries - Part-time	28,326	6,302	97,935	97,935
5003 Salaries - Overtime	2,251	999	1,000	1,000
Benefits Expenses	14,434	16,236	10,725	11,569
5004 Salaries - Holiday	3,428	-	-	-
5005 Salaries - Vacation	4,318	-	-	-
5006 Salaries - Sick	6,509	-	-	-
5007 Salaries - Comp Time	1,201	-	-	-
5011 Salaries - Vacation/Sick Buyback	957	-	-	-
5013 Cell Phone Reimbursement	892	980	980	980
5063 Payroll Taxes	7,574	5,660	3,751	4,092
5070 Adjustment for Vacancy	-	(4,808)	(3,146)	(3,428)
5115 Office Supplies	81	1,200	1,000	1,000
5120 Board/GM Services	716	788	1,188	1,295
5121 Finance and Administration Department	1,440	1,499	2,764	2,766
5122 Information Technology Department	613	679	1,303	1,364
5123 Records Retention Department	153	147	405	393
5124 Human Resources Department	5,879	6,469	14,306	13,889
5129 Park Operations Administrative Expenses	9,177	9,831	55,119	56,889
5130 Emergency Preparedness & Safety	257	225	500	357
5131 Fleet Services	1,256	1,063	2,995	2,910
5132 Public Affairs	229	345	713	571
5133 Government Affairs	93	132	346	356
5212 Printing	-	-	5,000	5,000
5301 Materials and Supplies	-	-	5,000	5,000
5505 Phone	-	1,830	-	-
5507 Internet	3,247	2,000	3,200	3,200
5602 Software	-	-	20,000	20,000
<b>Total Expenses</b>	<b>\$ 141,754</b>	<b>\$ 117,561</b>	<b>\$ 273,530</b>	<b>\$ 280,041</b>

## Eastvale Parks Operating Expenses – Internal Programs & Administration Departments

### Internal Programs

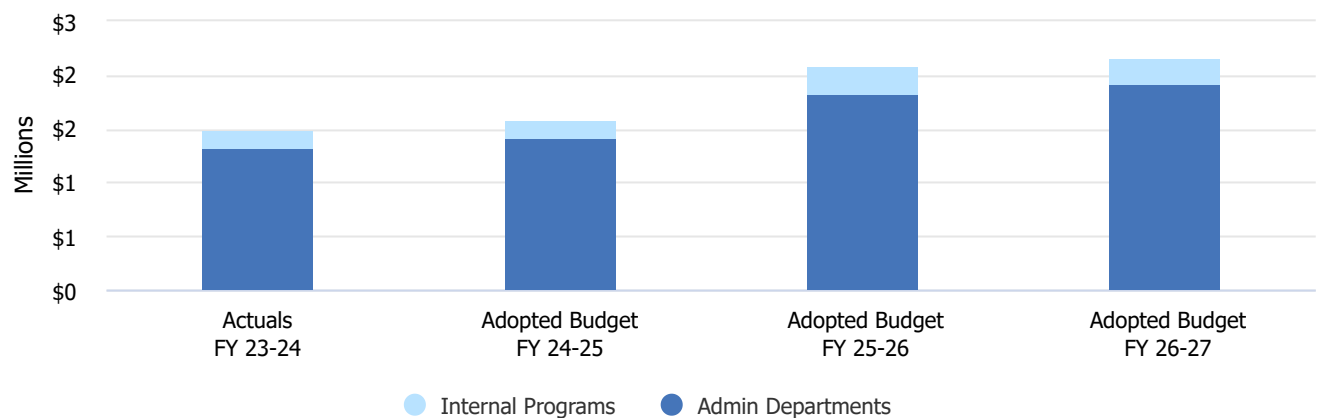
Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5130 Emergency Preparedness & Safety	\$ 27,940	\$ 24,488	\$ 31,128	\$ 22,378
5131 Fleet Services	136,562	115,565	186,481	182,602
5132 Public Affairs	24,911	37,466	44,372	35,857
5133 Government Affairs	10,116	14,385	21,567	22,313
<b>Total Internal Programs</b>	<b>\$ 199,529</b>	<b>\$ 191,904</b>	<b>\$ 283,548</b>	<b>\$ 263,150</b>

### Administration Departments

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5120 Board/GM Services	\$ 77,858	\$ 85,650	\$ 73,975	\$ 81,256
5121 Finance and Administration Department	156,520	162,893	172,101	173,611
5122 Information Technology Department	66,584	73,812	81,104	85,578
5123 Records Retention Department	16,585	15,962	25,230	24,642
5124 Human Resources Department	293,931	322,821	381,225	373,629
5129 Park Operations Administrative Expenses	997,518	1,068,595	1,468,809	1,530,381
<b>Total Admin Departments</b>	<b>\$ 1,608,996</b>	<b>\$ 1,729,733</b>	<b>\$ 2,202,444</b>	<b>\$ 2,269,097</b>

<b>Operating Expenses</b>	<b>\$ 1,808,525</b>	<b>\$ 1,921,637</b>	<b>\$ 2,485,992</b>	<b>\$ 2,532,247</b>
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### Internal Programs & Admin Departments



## Eastvale Parks Non-Operating Activity

### Non-Operating Revenues

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4401 Facility Fees	\$ 934,760	\$ -	\$ -	\$ -
4404 Grant Funding	5,999	-	-	-
4501 Interest Income	270,195	100,000	100,000	100,000
4503 Interest Revenue	53,827	-	-	-
4603 Reimbursed Costs	75,742	-	-	-
4605 Miscellaneous Income	190,419	-	-	-
4607 Lease Revenue	216,535	180,964	180,964	180,964
<b>Total Non-Operating Revenue</b>	<b>\$ 1,747,477</b>	<b>\$ 280,964</b>	<b>\$ 280,964</b>	<b>\$ 280,964</b>

### Non-Operating Expenses

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
6006 Investment and Arbitrage Expense	\$ 6,134	\$ 5,638	\$ 5,700	\$ 5,700
6007 Unrealized Gain/Loss	(222,684)	-	-	-
6010 Other Expenses	99,583	-	-	-
6100 Capitalized Labor	(454)	-	-	-
6101 Capital Repairs and Maintenance	512,511	510,000	1,378,000	1,008,000
6104 Capital Outlay - Structure and Improvements	1,107,456	-	-	-
6105 Capital Outlay - Vehicles and Equipment	453,038	-	-	-
6110 Capital Outlay - CIP (Construction in Progress)	-	208,850	-	-
6112 Non-Lease Component	298	-	-	-
6113 Lease Variable Payment	1,954	-	-	-
6114 Initial Implementation Stage Outlay	159	-	-	-
7002 Transfers Out	(997,520)	19,816	20,000	20,000
7006 Transfer to Capital Fund	-	-	276,000	127,800
<b>Total Non-Operating Expenses</b>	<b>\$ 960,475</b>	<b>\$ 744,304</b>	<b>\$ 1,679,700</b>	<b>\$ 1,161,500</b>

## Parks Capital Fund

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
<b>Revenues</b>				
4401 Facility Fees	\$ -	\$ 1,338,413	\$ 2,626,902	\$ 5,351,288
4903 Transfer In for Working Capital	-	-	276,000	127,800
7001 Transfer In	-	208,850	-	-
<b>Total Revenues</b>	-	<b>1,547,263</b>	<b>2,902,902</b>	<b>5,479,088</b>
<b>Expenses</b>				
6101 Capital Repairs and Maintenance	-	208,850	-	-
6109 Capital Outlay - Working Capital	-	-	276,000	127,800
6110 Capital Outlay - CIP (Construction in Progress)	-	50,000	300,000	500,000
<b>Total Expenses</b>	-	<b>258,850</b>	<b>576,000</b>	<b>627,800</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 1,288,413</b>	<b>\$ 2,326,902</b>	<b>\$ 4,851,288</b>

## Graffiti Abatement

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
<b>Revenues</b>				
4604 Restitution Revenues	\$ 622	\$ -	\$ -	\$ -
4605 Miscellaneous Income	126	-	-	-
4606 Contract Revenue	100,000	140,800	100,000	100,000
4901 Assessment Transfers	167,150	165,130	269,342	283,379
<b>Total Revenues</b>	<b>267,898</b>	<b>305,930</b>	<b>369,342</b>	<b>383,379</b>
<b>Expenses</b>				
5001 Salaries - Regular	120,803	174,837	217,670	227,909
5003 Salaries - Overtime	5,046	5,005	5,000	5,000
Benefits Expenses	62,093	70,788	94,389	97,820
5004 Salaries - Holiday	7,746	-	-	-
5005 Salaries - Vacation	9,942	-	-	-
5006 Salaries - Sick	8,595	-	-	-
5007 Salaries - Comp Time	1,196	-	-	-
5011 Salaries - Vacation/Sick Buyback	2,536	-	6,762	7,067
5013 Cell Phone Reimbursement	1,184	1,215	1,215	1,215
5063 Payroll Taxes	13,317	13,679	17,460	18,261
5070 Adjustment for Vacancy	-	(13,276)	(16,814)	(17,553)
5201 Outside Services	9,592	6,000	10,000	10,000
5209 Uniforms	200	1,600	1,200	1,200
5301 Materials and Supplies	24,050	45,000	30,000	30,000
5506 Wireless Devices	1,667	1,080	2,460	2,460
<b>Total Expenses</b>	<b>267,967</b>	<b>305,928</b>	<b>369,342</b>	<b>383,379</b>
<b>Net Change in Fund Balance</b>	<b>\$ (69)</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>

## Long-Range Financial Plans

The District has placed a significant effort in the creation of strategic objectives that help guide our organization into the future. These objectives help lead us through challenging times while keeping our focus and attention on our organization's mission and foundational principles. This allows the Board of Directors to focus on policy, while delegating the details of achievement of goals to staff.

The objective of the Long-Range Financial Plan ("LRFP") is to identify strategies and actions to ensure sufficient financial resources to enable the District to achieve its mission and to utilize those financial resources effectively. The plan projects the operating budget and incorporates the capital improvement program to determine the financial impact of future operating and capital needs and develops strategies to address those needs. The LRFP projects financial and operational data of key operational aspects of the District such as: rate revenue, cell tower leases, water purchases, utility costs, salaries and benefits, other revenues and expenses, capital expense cash flows, long-term investments, and debt service. The long-range financial planning model also monitors the impacts of changes in future financial plans on the key financial ratios that the District is required to maintain for debt covenants and credit-rating purposes. Updates are continually made to the model to reflect changes in existing assumptions and future outlooks to create adaptive financial management strategies.

The long-range planning and annual operating and capital budgeting processes are interrelated and form a single planning and budgeting system. The availability of funds required to finance the capital construction and operations of the District is tracked through the model. Capital typically spans across a long-term time horizon, to enable the District to plan out the financing needs for future capital expenditures and determine the ability of the District to fund them through internal fund-balance reserves, grants, state loans, revenues or the issuance of debt. As a water and wastewater utility, the Districts' long term planning efforts have always included consideration of the age, condition, and efficiency of infrastructure used to deliver services to District customers, along with compliance with water quality regulations. In recent years, the preservation and sustainability of water supplies has also become a prominent issue in planning for future operations. Based on these identified priorities, the District has developed goals that will have a significant impact on the District's operating budget over the next few years, including: cost recovery through user rates versus development fees, connection to other external water sources capital outlay, water supply to meet future demand build out, replacement of aging pipelines and increased water storage capacity.

The main output from the long-range financial plan is the identification of revenue adjustments needed to maintain the long-term financial health of the District. The financial model includes the detailed assumptions, analyses and plans driving these results. The District has historically maintained a strong financial position based upon conservative planning and budgeting, maintenance of adequate unrestricted cash balances, and solid debt service coverage. A major objective of the LRFP is to ensure that this strong performance continues through timely and thoughtful financial analysis, budgeting, and planning.

## Five-Year Fund Forecast

The District has forecast current year FY 2025-26 & FY 2026-27 year-end results and projected five additional fiscal years beyond using the District's 5-year financial model. This forecast includes analysis of long-term obligations to determine the best financing fit for the District to balance current cash flow while reducing costs. These cost savings measures include the expedited funding of pension and post-employment benefit liabilities and debt refunding. A significant portion of the CIP included in the five-year CIP plan presented in the Capital & Debt section will be funded using current working capital or facility fees collected from new developments; the larger significant projects such as the Northern source pipeline will be funded by either grants, state revolving funds, or otherwise financed.

## Rates and Charges

As discussed in the previous section, water and wastewater rate revenue is expected to increase over the next five years due to new development and rate adjustments. Water and wastewater rate increases were adopted in April 2024 with a five-year implementation schedule.

Water and wastewater sales are expected to experience growth over the next five years due to development resulting in additional utility accounts. Sales per capita is expected to remain relatively neutral. Meter service charge revenue is expected to grow to reflect scheduled annual rate adjustments (5% water / 3% wastewater) and development.

## Operating Cost Forecast

Operating costs for the District include salaries and benefits, maintenance and operation of the water production and distribution facilities, the wastewater collection system, contract services and materials and supplies.

Salaries are adjusted in accordance with each employee bargaining units Memorandum of Understanding (MOU) with employee. The current MOU is in force through June 2029. In accordance with the MOU, retirement plan contributions, which are based on a percentage of salary, are expected to have nominal increases over the next year. In general, contract services and supplies are expected to increase with inflation.

## Debt Service Forecast

Debt service costs include principal and interest on Revenue Bonds and Loans issued to finance utility system improvements. Future debt service cost projections include an additional loan from the State Revolving Fund to finance the construction of the more significant source water infrastructure capital projects.

## Rate Funded Capital Expenditures Forecast

Revenue funded capital project spending is projected to average \$12.5M annually for water and \$10.4M for wastewater over the next five years. Projects included in the forecast are discussed in the five-year CIP section of this budget. For all five years, the cash reserves exceed the cash reserve targets. Unrestricted Reserves in excess of those needed to meet financial reserve targets are available to pay for a significant portion of the capital program over the next five years.

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FY 2025-26 & FY 2026-27

# DEPARTMENT INFORMATION

## Department Information Contents

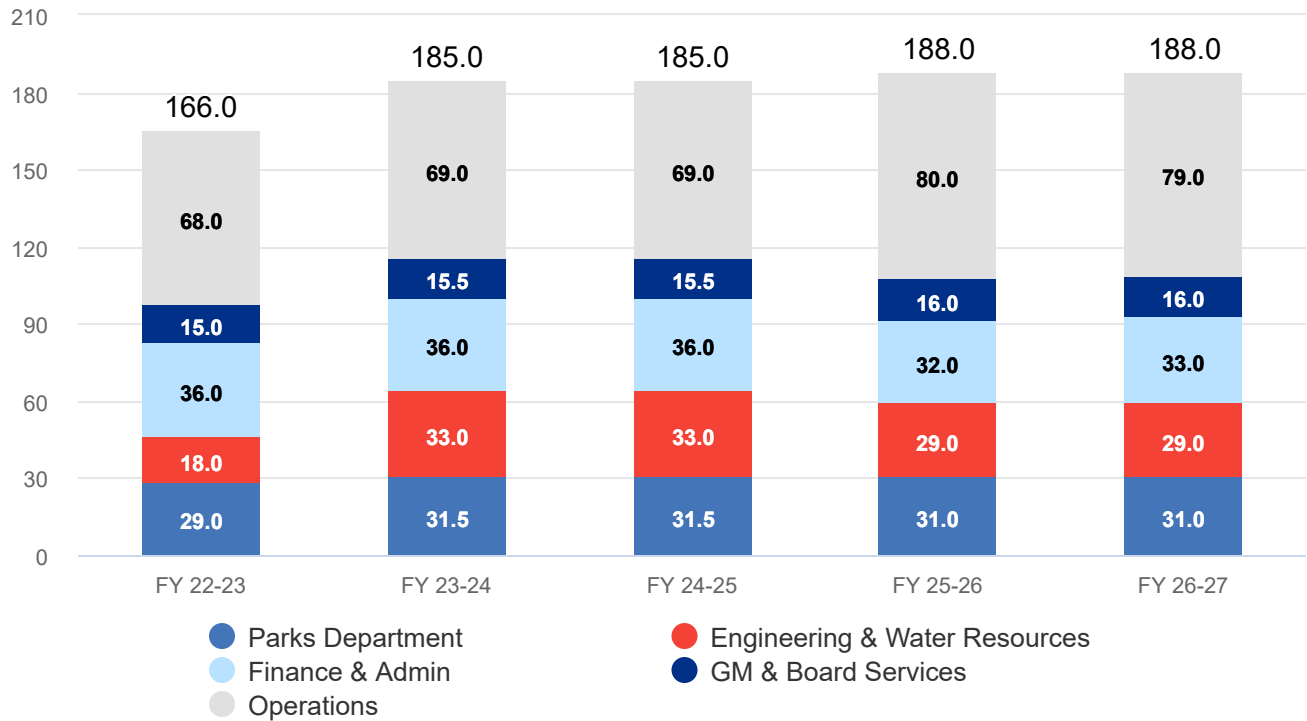
- 💧 Personnel Summary
- 💧 Goals & Objectives by Division
- 💧 Departmental Budget Detail

# PERSONNEL SUMMARY

The success of the day-to-day District operations relies on the commitment of its highly qualified workforce. A historical summary of the authorized positions and a discussion of changes in authorized personnel for FY 2025-26 and FY 2026-27 follow. The District's FY 2025-26 and FY 2026-27 budget reflects the staff positions authorized by the Board of Directors.

## Authorized Positions

The table below highlights the changes in personnel: All authorized positions are funded in the Adopted budget for FY 2025-26 and FY 2026-27.



\* Graph above does not include interns.

For purposes of the Authorized Positions table on the previous page, divisions are grouped as follows:

#### G.M. Office & Board Services Division

- Board/G.M. Services
- Record Retention
- Human Resources
- Emergency Preparedness & Safety
- Public Affairs

#### Finance & Administration Division

- Finance
- Accounting
- Customer Service
- Meters
- Information Technology
- IT GIS

#### Engineering & Water Resources

- Engineering & Development
- Water Resources & Planning
- Technical Services
- Construction Management

#### Operations Division

- Wastewater Administration
- Wastewater System - Operations
- Source Control
- Water Administration
- Water System – Operations
- Utility Services
- Asset Reliability
- OPS Technology

#### Parks & Recreation Division

- Parks Administration
- Parks & Facility Maintenance
- Parks Recreation Programs
- Community Services
- Parks Security & Operations
- Graffiti Abatement

## Changes in Personnel FY 2025-26 & FY 2026-27

Workforce planning is a living process that requires continuous evaluation and adjustment to align changing District needs with our staffing needs. With the development of the fiscal year goals, objectives, and budget, an assessment of District staffing needs is conducted. Department staffing requests are reviewed by the Executive management team. This process includes an evaluation of staffing requests to determine if they are necessary to support the District's mission, vision, and strategic plan.

Several methods were utilized to determine the District's future workforce needs. The various methods have a common goal of obtaining the right people, with the right skills, in the right roles, at the right time, and at the right cost that can be supported by the District's Reserve Targets and is sustainable.

In addition, several changes are in response to vacancies that currently exist. Additional Adopted organizational changes were evaluated. Following are the summarized changes that will occur in FY 2025-26 & FY 2026-27.

### Information Technology Supervisor

The IT Supervisor will provide oversight and expertise with the District's Enterprise software, Support Services, and Cybersecurity considerations. They will be responsible for supervising IT support staff, as well as supporting the District's IT capital projects, and maintaining the District's core infrastructure. They will participate in developing and innovating the District's Business applications, providing support to the SCADA system, and providing assistance in the implementation of the District's IT Master Plan. This position will also ensure that all support requests are completed within the designated Service Level Agreements, and forecasted projects for the next biennial budget cycle. The list of projects, as well as the IT and SCADA Master Plans, support the addition of 1.0 FTE to the IT Department to accommodate the increased workload.

### Advanced Water Treatment Operators

The Chino Basin Desalter Authority (CDA) was formed as a Joint Powers Authority to manage the production, treatment, and distribution of highly treated potable water to cities and water agencies throughout its service area. CDA oversees three treatment facilities and is composed of eight member agencies.

The Chino II Desalter began operating in 2006 to treat the Chino Basin groundwater for Nitrate and TDS using advanced water treatment techniques like ion exchange (IX) and reverse osmosis (R.O.). Although these processes are highly effective at providing clean drinking water, the waste (concentrate) produced from R.O. is costly.

In 2016, in an attempt to reduce cost and capacity in the brine line, the Concentrate Reduction Facility was placed in service. Through a series of complex treatment processes, the CRF treats the concentrate stream from the primary R.O. system at Chino II. The combination of Chino II and the CRF produces additional drinking water, ultimately increasing total groundwater recovery from 83% to 95%.

Seven operators currently handle the operational workload between the two facilities. These operators are responsible for the day-to-day operation and ensuring all compliance is met. These responsibilities include daily monitoring and inspections, chemical dosing, instrumentation verification, plant adjustments, updating and maintaining logs and reports, and general plant facility maintenance. Generally, the staff is divided to address the needs at each plant. We currently operate with what would be considered minimum staffing at each facility, three at Chino II and four at CRF.

After a thorough evaluation of the department's staffing requirements, including an assessment of operational demands, employee fatigue factors, and the structure of the standby rotation, CDA determined that reclassifying the currently vacant supervisor position into two Operator positions would more effectively support the department's workload and service delivery needs. This strategic reallocation of resources is intended to enhance coverage, reduce overtime reliance, and improve overall operational efficiency. Following this change, the department will consist of nine Operators reporting to one Supervisor, aligning staffing levels more appropriately with the department's day-to-day and emergency response requirements.

## Administrative Assistant (Human Resources)

Recruiting for a part-time, high-level position such as the Training and Development Advisor has proven to be a significant challenge. Due to the advanced expertise required for this role, it is difficult to attract qualified candidates who are willing to work on a part-time basis. To better align with operational needs and optimize available resources, we propose reallocating funding from this position to establish a full-time Administrative Assistant role within the Human Resources Department.

The department has experienced a sustained increase in administrative workload, particularly in areas such as employee onboarding, benefits administration, compliance documentation, and other essential HR functions. A full-time Administrative Assistant would provide consistent and dedicated support, helping to maintain operational efficiency, improve response times, and ensure high-quality service delivery.

Furthermore, the District has expanded its safety training efforts in recent years, including both OSHA-mandated programs and broader risk management initiatives. These training efforts require substantial administrative coordination, including scheduling, tracking attendance, and maintaining training records. The additional Administrative Assistant would support the Safety & Emergency Response Officer by handling clerical responsibilities, thereby allowing him to focus more effectively on critical safety initiatives such as field inspections, emergency preparedness, and hazard mitigation.

This strategic reallocation of resources will strengthen both the administrative capacity and safety functions of the organization, supporting overall operational effectiveness.

## Fleet & Facilities Crew Leader

In 2015, the Fleet and Facilities Department consisted of two (2) Fleet Mechanics, two (2) Facilities Maintenance Workers, and one (1) Supervisor. At that time, staff maintained seventy-one (71) vehicles, four (4) pieces of heavy equipment, the main office, and supported other District facilities.

Currently the Department consists of two (2) Fleet Mechanics, two ((2) Fleet & Facilities Workers and one (1) Supervisor. However, the District's fleet has grown to one hundred and two (102) vehicles and multiple off-road heavy equipment units—representing a 44% and 200% increase, respectively, since 2015.

Fleet & Facilities supports every department daily. With limited staffing, the team continuously adjusts workloads to meet demand while maintaining service quality. The Supervisor currently handles both technical and administrative responsibilities, including budgeting, invoicing, work orders, compliance, contracts, procurement, and RFPs.

Adding a Crew Leader position would help distribute workload, improve field coordination, and allow the Supervisor to focus on higher-level functions. The Lead would also support complex technical tasks and assist with administrative duties, improving overall efficiency and service delivery. This added capacity would allow the Superintendent to dedicate more time to strategic functions, including budget planning, contract management, regulatory oversight, procurement, and long-term asset planning—ultimately improving operational efficiency, responsiveness, and service quality throughout the organization.

## Department Summaries

Jurupa Community Services District utilizes department-based budgeting.

Requested funds are associated with the expected results, and indicators measure performance and will be reviewed with the Governing Board. This results-oriented strategy allows monitoring expenses related to a department or activity and tracking measurable benefits. Department-based budgeting results can be used in cost-benefit analyses, just as in a business environment, to determine the value of decisions and enhance transparency.

Department goals and objectives have been designed to correlate directly with the District's Strategic Plan and built from the agency ideals and organizational endeavors. Based on these goals and objectives, key performance measures monitor progress toward meeting program objectives. Department-based budgeting also increases accountability and transparency. The ratepayers and Governing Board can more easily see where dollars are invested, monitor the effectiveness of departments, and advance policy engagement.

Each Department has developed performance measures to quantify these work efforts. The progress on these performance measures is included in each department section commencing with the FY 2025-26 and 2026-27 budget. For prior years for which these performance measures have not been quantified will be noted as "-". Incorporated KPIs are also industry benchmarks to help staff understand the District's performance compared to the water and wastewater industry. The Fiscal Year 2025-26 and FY 2024-25-27 Budget is organized into departments and internal programs. Departments support the administrative functions of the operational departments, while Internal programs support a specific purpose or needs of other departments.

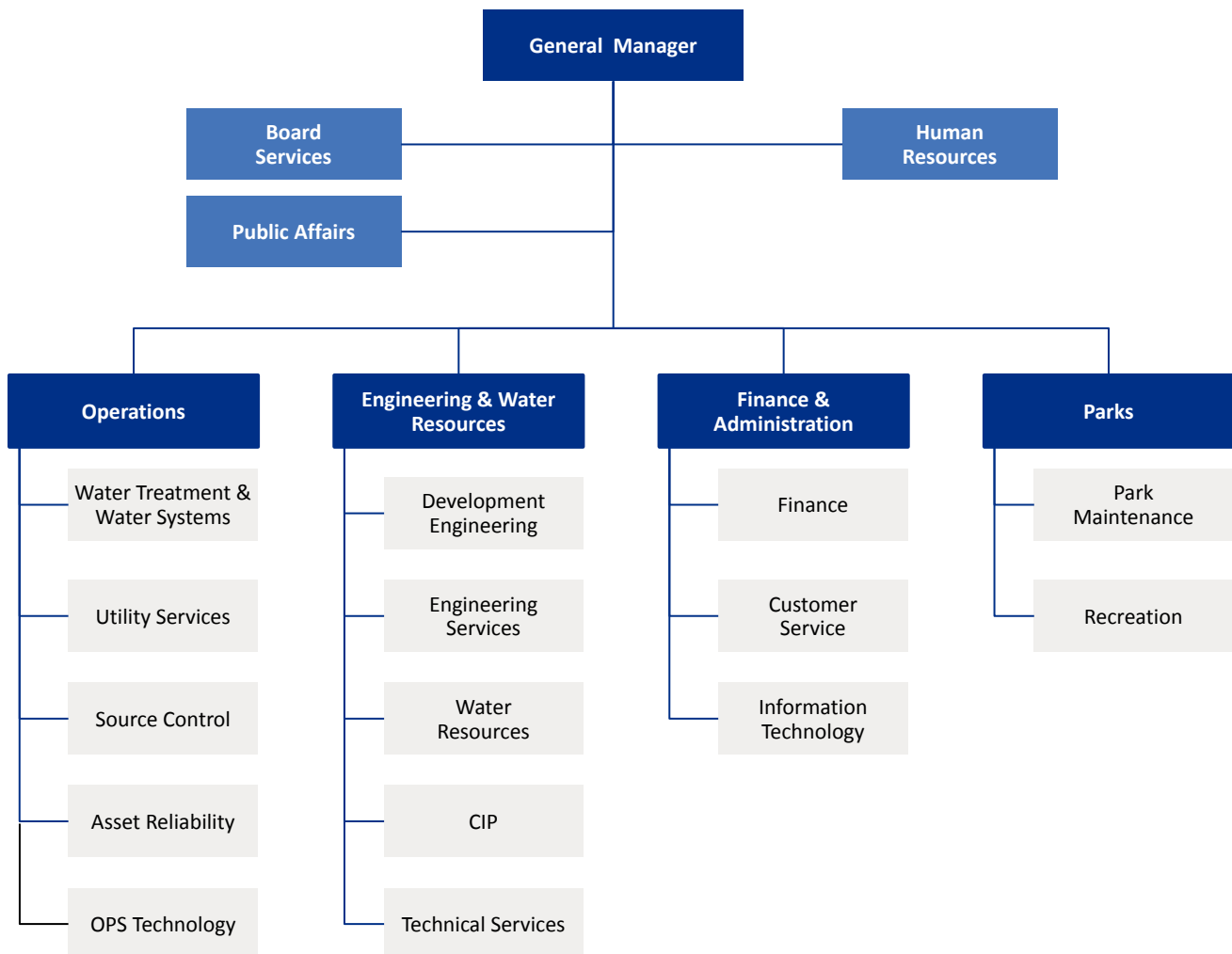


## Departments

- Board/G.M. Services
- Records Retention
- Human Resources
- Finance & Accounting
- Information Technology
- Customer Service & Meters
- Engineering/Development
- Water Administration
- Wastewater Administration
- Parks Administration

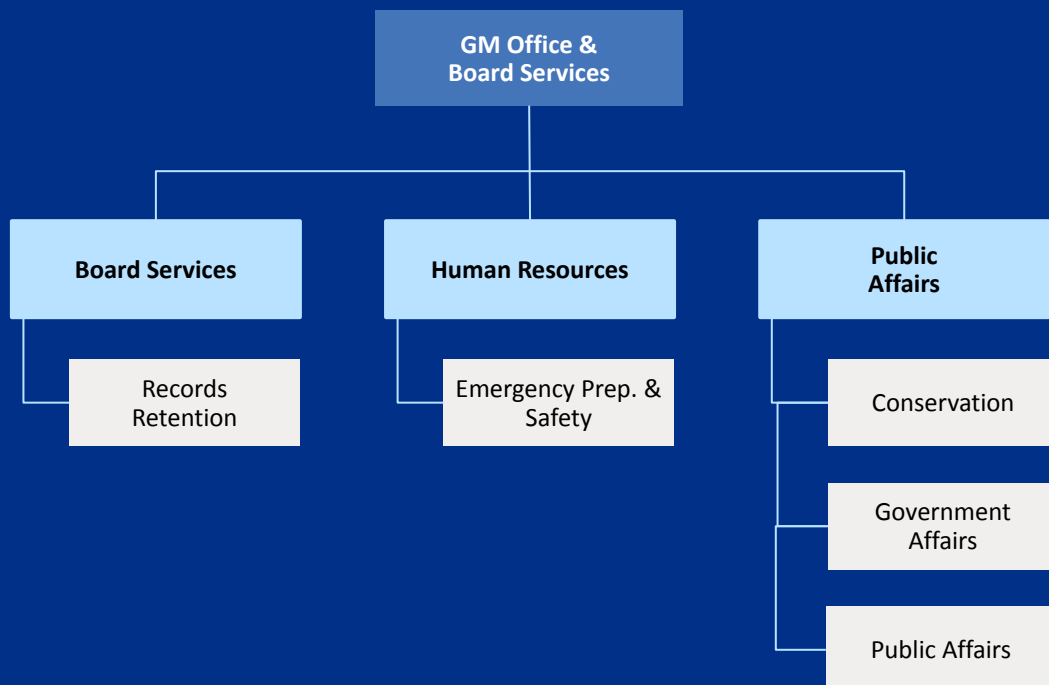
## Internal Programs

- Emergency Preparedness & Safety
- Public Affairs
- Conservation
- Government Affairs
- Fleet Maintenance
- Facilities Maintenance
- Mechanical
- Electrical & Instrumentation
- OPS Technology
- Planning
- IT GIS



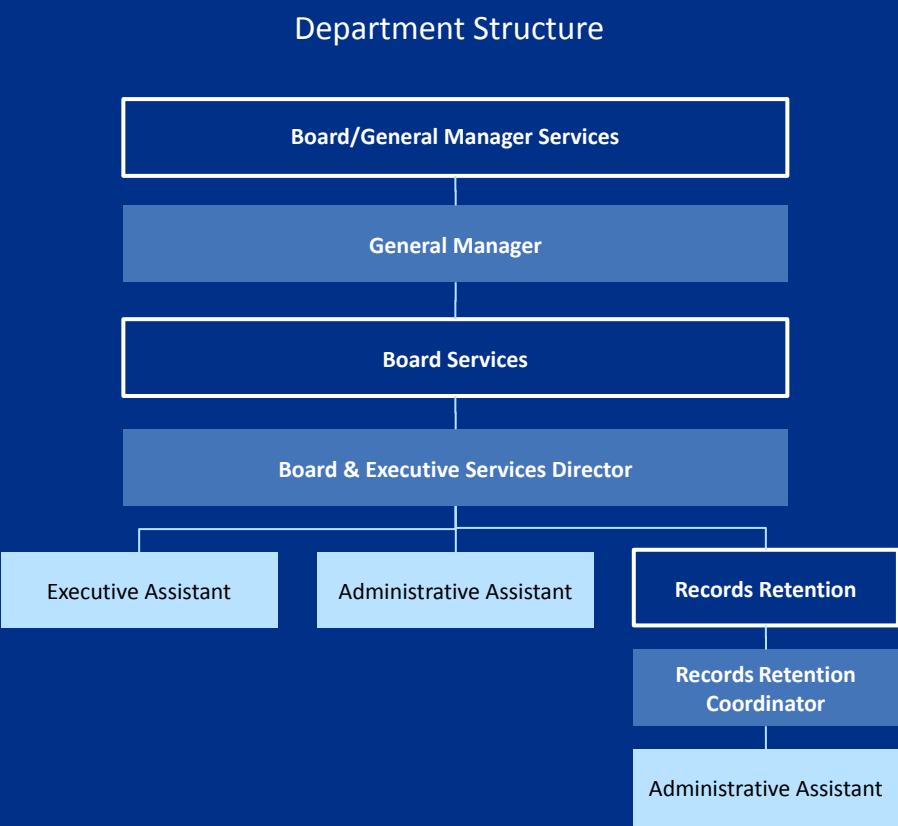
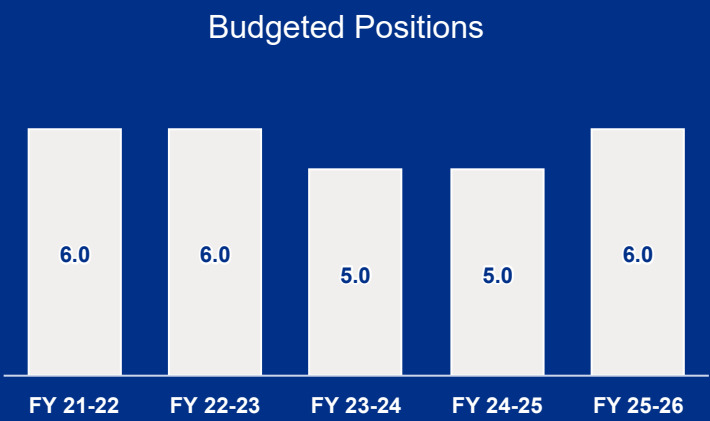


# GM Office & Board Services



# Board Services

Department Personnel	
General Manager	1.00
Administrative Assistant	2.00
Board and Executive Services Director	1.00
Executive Assistant	1.00
Records Coordinator	1.00
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Total Full-Time	6.00



## Board / General Manager Services

### MISSION STATEMENT:

The Office of the General Manager/Board Services is dedicated to advancing the District’s mission through strategic leadership, transparent governance, and organizational excellence. We provide high-level administrative support to the General Manager and the Board of Directors, ensuring effective policy implementation, alignment with Board goals, and strong interagency collaboration. As stewards of legislative processes and official records, we uphold the highest standards of integrity and accountability. Through our Records Retention Division, we safeguard the District’s information assets and facilitate timely, compliant access to public records, in full support of transparency and responsible government.

### GOALS

- 1** Implement an Automated Agenda Management System (Strategic Plan – AG4)
- 2** Codification and Policy Management Repository (Strategic Plan – AG4)
- 3** Board of Director Operating Agreements Review and Professional Development (Strategic Plan – AG1, AG2, and AG3)
- 4** Expand Districtwide Utilization of OnBase (Strategic Plan – F1)
- 5** Community Engagement and Transparency (Strategic Plan - AG1)
- 6** Strategic Plan Update (Strategic Plan – AG1, AG2, and AG3)

### OBJECTIVES

- Select and configure agenda platform for all Board and Committee meetings.
- Develop districtwide agenda system plan to consist of users manual, staff training, pilot program, and work to full implementation.
- Achieve 100% electronic routing, approval and attachment inclusion for Board and Committee items.
- Reduce agenda packet compilation time by at least 25%.
- Select codification platform and establish content standards for ordinances and policies.
- Launch public web portal with JCSD ordinances.
- Develop a timeline and protocol for ensuring timely updates to online ordinances and policies.
- Develop an annual Board Training Calendar.
- Seek and track professional development opportunities and trainings for Board of Directors.
- Evaluate OnBase digital records’ repositories for accessibility and to meet differing records retention needs.
- Consistent training and education districtwide for staff for OnBase and records management best practices.
- Successfully conduct 2026 Board Election for three (3) Board seats (Board Divisions 1, 3 and 5).
- Effectively coordinate Board and key staff participation in local and regional events and meetings.
- Ensuring compliance with legal regulations (e.g. Brown Act) for all public meetings and Public Records Act request responses.
- Internal comprehensive review of existing strategic plan.
- Board of Director and stakeholder engagement to gather input for plan revisions.
- Prepare Draft of updated strategic plan incorporating Board direction.
- Adopt updated strategic plan and communicate to public and staff.

## PERFORMANCE MEASURES:

Dept Goal	Measure	Target	ACTUAL		Est. FY 2025	BUDGET	
			FY 2023	FY 2024		FY 2026	FY 2027
1	Agenda templates completed for all meeting bodies (Board and five (5) committees).	6	-	-	-	6	-
1	Designated staff trained on agenda management platform.	100%	-	-	-	100%	-
2	100% of ordinances digitized, indexed and codified.	>450	-	-	-	50%	100%
2	100% of active JCSD policies digitized and indexed.	100%	-	-	-	25%	100%
3	Hold quarterly topic training for Board of Directors.	4	-	-	-	4	4
4	Host Records Liaisons Meetings.	4	-	-	2	3	3
4	Create department specific records retention repositories.	4	-	-	2	3	4
5	Communicate events and meetings and coordinate attendance for same for participatory interest by Board and key staff.	10	5	5	8	15	20
5	Actively Respond to CA Public Records Request within 10-day statutory period.	100%	100%	100%	98%	100%	100%
6	Confirm Strategic Plan Consultant.	1	-	-	-	1	-
6	Hold Board Workshop and stakeholder Engagement Sessions.	4	-	-	-	2	-
6	Hold internal staff briefings to communicate updated strategic plans and for department workplans to be aligned with same.	2	-	-	-	-	2

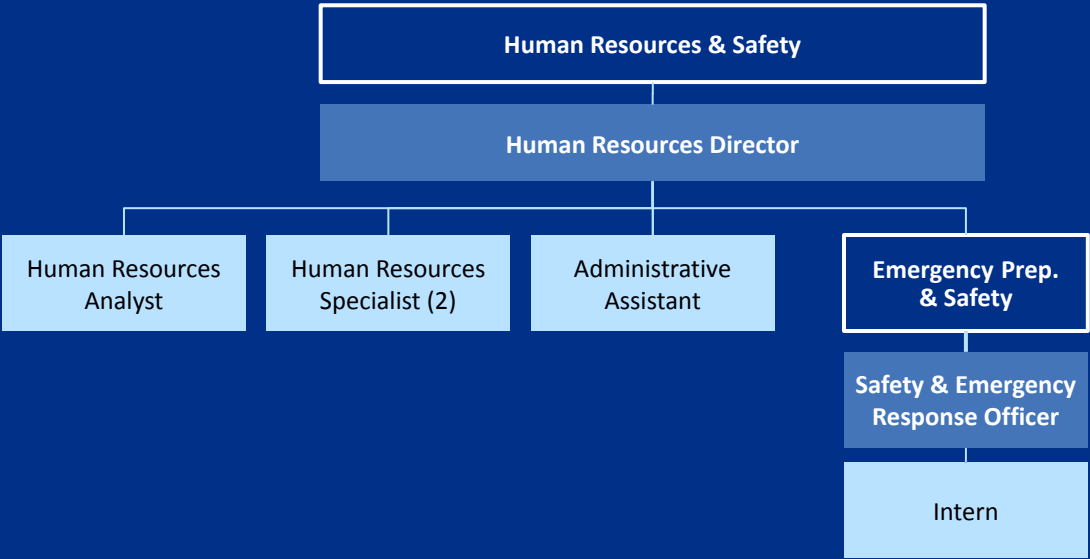
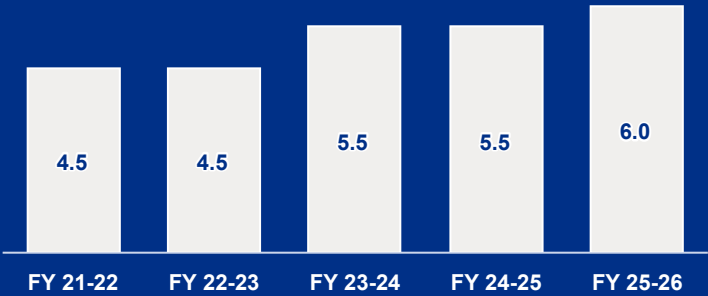
## PRIOR YEAR ACCOMPLISHMENTS:

- Adoption of JCSD Board of Director Operating Agreements and Elected Official Handbook.
- Established districtwide email retention policy and protocols.
- Adoption of Legal Hold Policy, and CA Public Records Act Process Policy.
- 2024 Board Election, Two (2) Seats (Divisions 2, 4).
- OnBase system upgrade and individual department workshops.
- Over 230 CA Public Records Act Requests received and processed within legal guidelines.
- Establishment of fifth Board committee – Government and Public Affairs Committee.
- Inaugural Employee Service Commemoration event to recognize employee milestone anniversaries.

# Human Resources

Department Personnel	
Safety & Emerg Response Officer	1.00
Administrative Assistant	1.00
Human Resources Analyst	1.00
Human Resource Specialist	2.00
Human Resources Director	1.00
Total Full-Time	6.00
Intern	0.50
Total Part-Time	0.50

Budgeted Positions



# Human Resources

## MISSION STATEMENT:

Human Resources strives to partner with employees across the District to promote collaboration, reinforce customer service, and inspire excellence. Human Resources is responsible for fostering a workforce which supports District goals and objectives in a safe and secure environment, while overseeing recruitment and onboarding, benefits, retirement, policies and procedures, employee and labor relations, training and development, employee engagement, classification and compensation, safety and emergency preparedness programs.

## GOALS

**1** Organizational Culture (Strategic Plan - WD3)  
- Promote an engaging organizational culture that supports a positive and encouraging work environment

**2** Training & Development (Strategic Plan - WD 1/8) - Ensure that the District provides technical and leadership training that supports a growth mindset, topnotch performance and outstanding leadership

**3** Safety (Strategic Plan - WD8) - Evaluate and enhance the District's safety programs to foster a proactive safety culture and ensure alignment with industry best practices in risk management.

## OBJECTIVES

- 🚩 Employee Engagement – Conduct annual surveys to measure and promote strong employee engagement and plan monthly activities that support team building.
- 🚩 Performance Reviews – Complete all performance reviews in a timely, constructive and results oriented manner.
- 🚩 Top Workplace – Achieve recognition as a Top Workplace in Inland Empire (by Inland News Group).
- 🚩 Training Program – Continue to offer formal training programs that support technical and leadership development, as well as safety for all team classifications.
- 🚩 Leadership Academy – Establish a regional leadership academy in partnership with neighboring water agencies to develop emerging leaders and support long-term succession planning.
- 🚩 Training Resource Guide –Implement JCSD LEADS, a training resource guide for current and future employees that highlights resources and career planning tool to support professional growth.
- 🚩 Inspections - Conduct annual safety inspections of all District sites to ensure that safeguards are in place, including proper housekeeping to prevent accidents/injuries.
- 🚩 Confined Space – Collaborate with a confined space safety consultant to assess all District-designated confined spaces and provide recommendations for updating the Standard Operating Procedure for safe entries.
- 🚩 Hazard Mitigation Plan – Update the District's Hazard Mitigation Plan to enhance preparedness, reduce risk, and ensure compliance with federal and state requirements.

## PERFORMANCE MEASURES:

Dept Goal	Measure	Target	ACTUAL		Est.	BUDGET	
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1	Employee engagement survey participation.	>90%	86%	84%	99%	99%	100%
1	Timely performance reviews.	>95%	92%	91%	95%	96%	97%
2	Non-retirement turnover rate.	<9%	8%	9%	7%	8%	8%
	Number of employees promoted (flex included).	>15	14	16	12	16	17
3	Lost time accidents.	<3	3	4	2	2.00	2.00
2	Conduct safety inspections	>50	25	25	25	55	55

## PRIOR YEAR ACCOMPLISHMENTS:

## FY 2023/2024

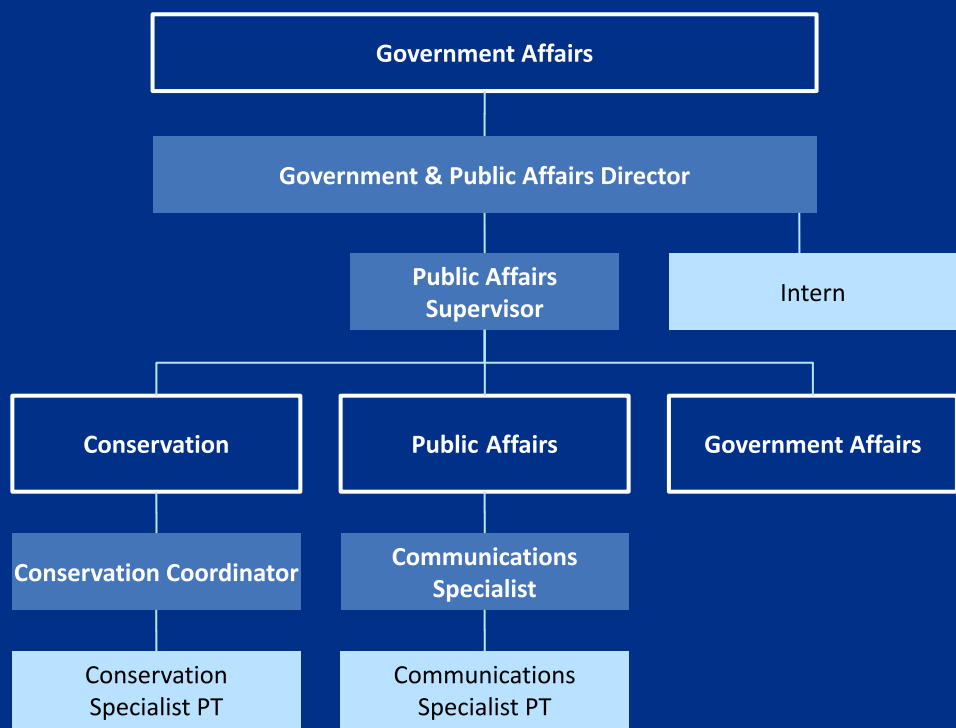
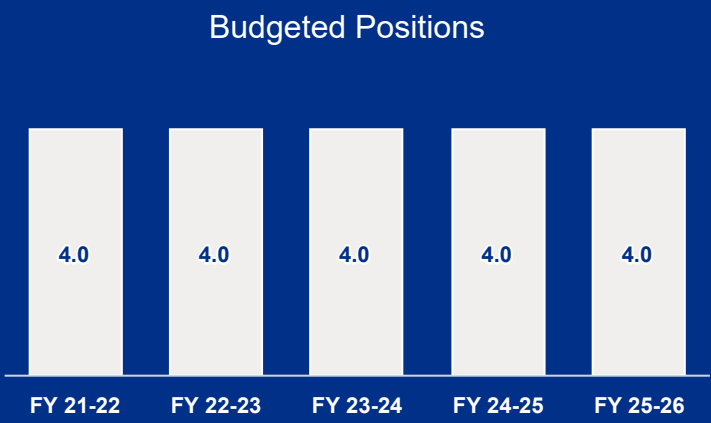
- Completed customized Total Compensation reports for all full-time staff to highlight complete salary and benefit package.
- Updated the Education Reimbursement Policy for full-time staff to streamline the process and better support employees in continuing their education and advancing their skills.
- Hosted the region's first Confined Space Rodeo, bringing together teams from Cucamonga Valley Water District, Inland Empire Utilities Agency, and Rancho California Water District for a day of critical safety training and practical competition in confined space entry and rescue.

## FY 2024/2025

- Received Top Workplace designation in the Inland Empire for 2024.
- Implemented a new Injury Reporting SOP and provided in-person training for District staff.
- Conducted District-wide Class and Compensation Study and facilitated implementation.
- Successfully negotiated four-year MOU agreement with all bargaining units.

# Public Affairs

Department Personnel	
Conservation Coordinator	1.00
Government & Public Affairs Director	1.00
Communication Specialist	1.00
Public Affairs Supervisor	1.00
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Total Full-Time	4.00
Communications Specialist	0.50
Conservation Specialist PT	0.50
Intern	0.50
<hr/>	
Total Part-Time	1.50





# Government Affairs

## MISSION STATEMENT:

The Public Affairs Department manages public information, communicates with stakeholders, raises JCSD's profile by publicizing its services, advocates within legislative arenas, manages government affairs, and promotes responsible water use and conservation.

## GOALS

**1** Strengthen community relationships by continuing to be a reliable, trusted source of information.(Strategic Plan – SP7)

**2** Enhance community relationships by participating in professional, industry and community organizations (Strategic Plan – SP7)

**3** Build a government affairs program through the development of legislative relationships (Strategic Plan – SP7)

## OBJECTIVES

- Maintain social media postings with relevant material consisting of JCSD's services and information from all departments.
- Manage the agency website, including the news section, calendar, home page, and department access.
- Administer the mobile application, My JCSD, to allow for community reporting on issues related to JCSD's services.
- Manage or host all community events outside of those managed by the Parks and Recreation Department.
- Lead other agency departments in their external communications and interactions with the public and direct all District external communications.
- Produce and distribute written materials, including newsletters, the annual consumer confidence report, utility billing inserts, electronic communications, etc., as needed.
- Execute and manage at least six community events per year to enhance public engagement and trust.
- Attend at least three professional, industry, or community meetings per month.
- Collaborate with regional partners on programs and projects.
- Maintain existing and initiate additional relationships with local community groups.
- Manage JCSD's government and legislative affairs initiatives and relationships.
- Direct JCSD's state and federal advocates and manage the Legislative & Regulatory Guidelines.
- Inform and advise the Board of Directors on legislative and political matters facing JCSD.
- Enhance relationships with local, state, and federal elected officials and their staff.
- Communicate JCSD's positions on relevant legislative and regulatory proposals.

## GOALS

4

Develop and expand JCSD's water-use efficiency and conservation framework to promote long-term water savings (Strategic Plan – SP1)

## OBJECTIVES

- ▣ Ensure that customers are informed and have access to water efficiency tools, educational opportunities, and financial incentives when available.
- ▣ With the Water Resources Division, manage implementation of the "Conservation as a California Way of Life".
- ▣ Respond to drought conditions by implementing the Drought Outreach Plan, and utilizing JCSD's Mandatory Water Conservation Program and the Water Shortage Contingency Plan, as needed.
- ▣ Communicate educational material with high water-using customers and recognize water-efficient customers.

## PERFORMANCE MEASURES:

Dept Goal	Measure	Target	ACTUAL		Est.	BUDGET	
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1	Utilize social media to communicate with the public on a regular basis.	500	325	350	425	450	450
1	Communicate with ratepayers on a consistent basis through utility bills, emails, press releases, publications, website updates, videos, and direct mail.	40	30	30	30	30	35
3	Communicate JCSD's positions and comments to legislators or staff on a consistent basis.	14	20	14	10	15	15
4	Investigate and educate high water using customers.	500	500	500	500	500	550
4	Host educational water efficiency and/or conservation related outreach events.	-	12	13	14	14	15

## PRIOR YEAR ACCOMPLISHMENTS:

### Public Outreach

- **Recycled Water Groundbreaking Event** – JCSD hosted a successful groundbreaking event for the Regional Recycled Water Project, drawing over 20 public agencies and elected officials from across the region.
- **Rate Study Communications and Outreach** – The Public Outreach team led communications related to JCSD's comprehensive Rate Study. Efforts included clear and transparent messaging across multiple platforms, customer outreach, and presentations to ensure stakeholders were informed and engaged throughout the process.
- **Community Awards** – JCSD held its second annual Community Awards Ceremony, celebrating customers and community leaders whose efforts support the District's mission, values, and commitment to service. The event fostered community pride and strengthened local partnerships.
- **Website Redesign and Launch** – JCSD launched a completely redesigned website, offering enhanced functionality, improved navigation, and a modernized look. The new site reflects JCSD's evolving brand and provides customers with easier access to services and information.
- **District Awards Program Management** – The Public Outreach team coordinated and submitted over ten award applications on behalf of multiple departments. These efforts contributed to JCSD receiving numerous recognitions from professional associations and community organizations.
- **Top Workplace Video Campaign** – The Public Outreach team developed and produced JCSD's most viewed video to date, highlighting the District's regional leadership and its designation as a Top Workplace. The video has received over 16,000 views.

## Conservation

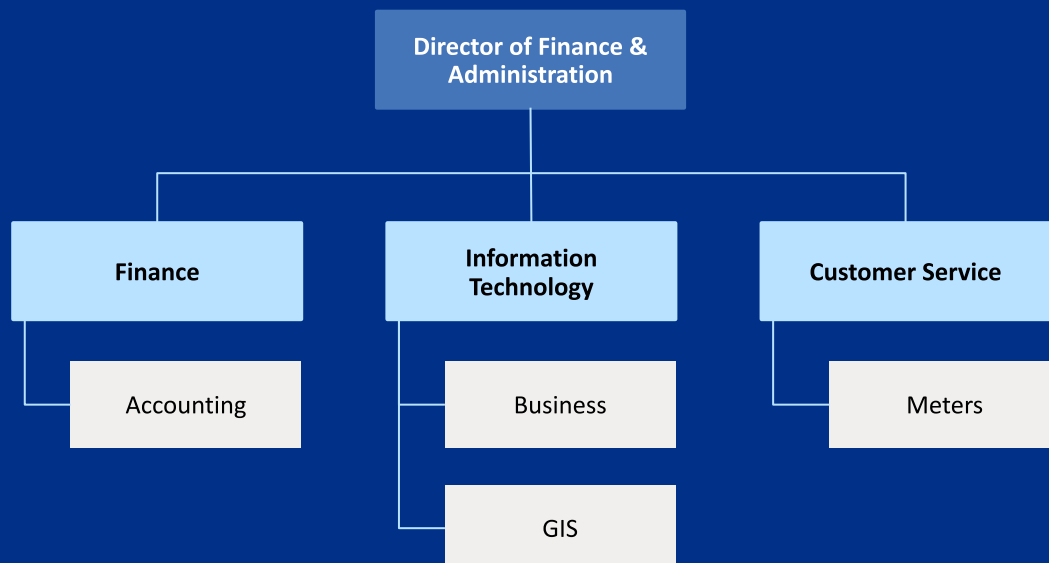
- **Regulatory Preparedness** – The Conservation team led internal preparations for compliance with the forthcoming Conservation as a California Way of Life regulations. This included analysis, strategy development, and collaboration with operations and planning staff to meet efficiency targets.
- **Public Event Participation** – Conservation staff participated in over 30 community events, distributing educational materials and promoting JCSD’s conservation programs, increasing awareness of water-saving practices.
- **Landscape Workshops** – JCSD hosted seven free landscape workshops across Eastvale and Jurupa Valley, educating residents on sustainable gardening, efficient irrigation, and drought-resilient plant selection. These events supported JCSD’s long-term conservation goals and customer engagement.

## Government Affairs

- **Senate Floor Recognition** – JCSD was formally recognized on the floor of the California State Senate for earning the statewide Collection System of the Year Award from the California Water Environment Association.
- **State and Federal Legislative Delegations** – JCSD led multiple delegations to Sacramento and Washington, D.C., advocating on behalf of the District’s priorities. These visits facilitated direct engagement with elected officials and key staff to advance key projects and legislative goals.
- **Congressional Funding** – Government Affairs staff worked closely with Congressman Takano’s office to advance \$1 million in federal funding for JCSD’s Well 29 Project. The funding was included in the U.S. House Appropriations Committee’s FY 2025 spending bill.
- **State and Federal Advocacy** – JCSD retained its first professional advocates at the state and federal level to help represent the interests of the District and its ratepayers.
- **Legislative Coalition on SB 90** – JCSD led a coalition to implement amendments to Senate Bill 90, enabling Proposition 4 funding eligibility for heli-hydrant infrastructure.

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# Finance & Administration

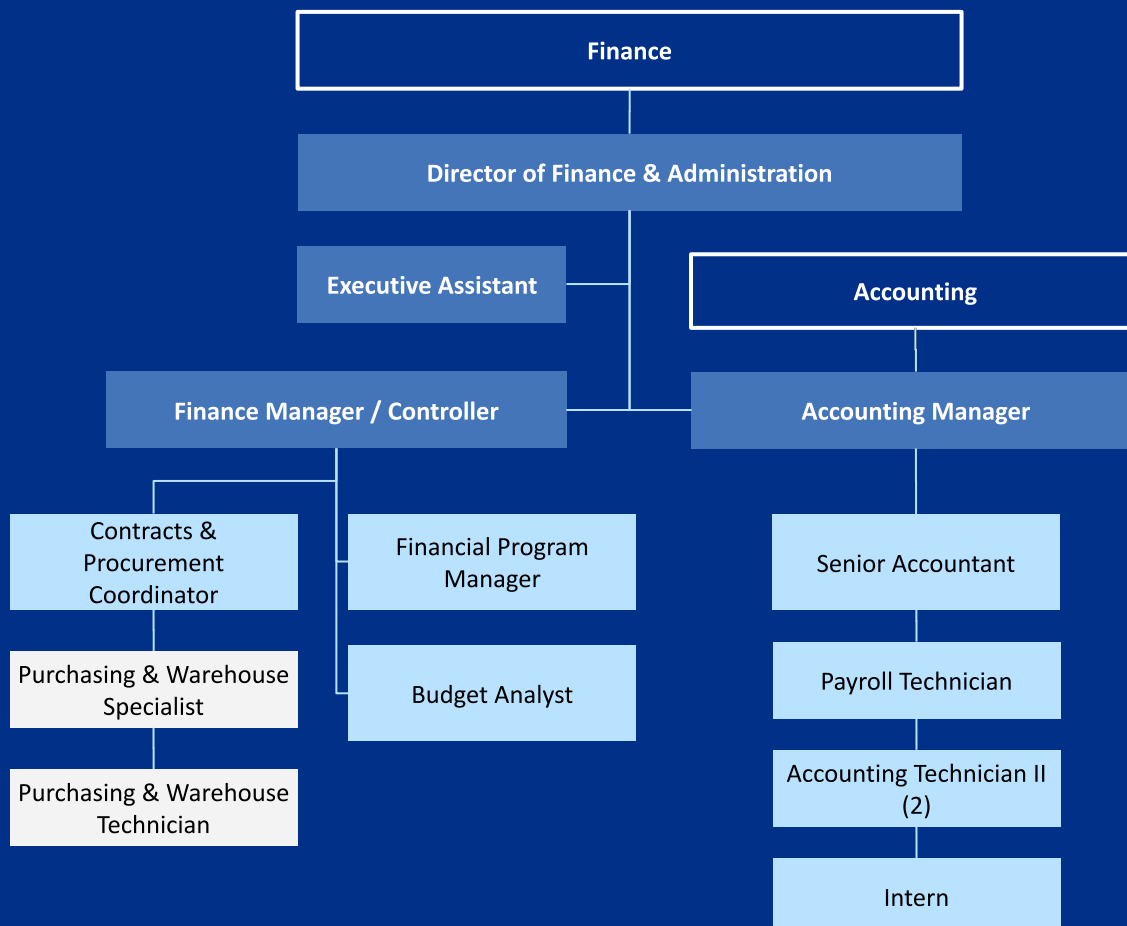
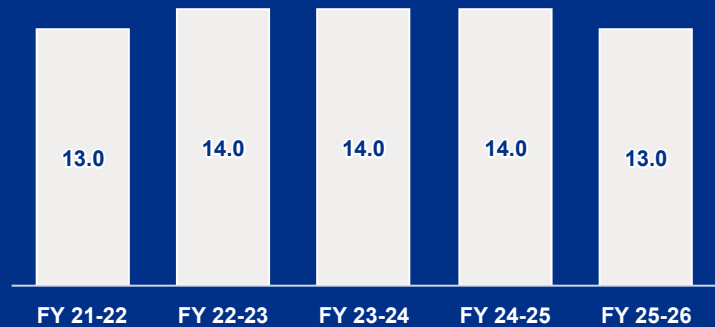


# Finance

## Department Personnel

Budget Analyst	1.00
Accounting Technician II	2.00
Finance Manager / Controller	1.00
Purchasing and Warehouse Specialist	1.00
Senior Accountant	1.00
Contacts and Procurement Coordinator	1.00
Finance and Administration Services	
Director	1.00
Purchasing and Warehouse Technician	1.00
Accounting Manager	1.00
Payroll Technician	1.00
Executive Assistant	1.00
Financial Program Manager	1.00
<b>Total Full-Time</b>	<b>13.00</b>
Intern	0.50
<b>Total Part-Time</b>	<b>0.50</b>

## Budgeted Positions



## Finance Department

### MISSION STATEMENT:

To safeguard and enhance the District's financial health by fostering responsible stewardship of resources promoting best management practices across all departments, and delivering high-quality, accurate, and timely administrative support.

### GOALS

**1** Assure and support continued compliance with applicable laws and regulations, determining and recommending changes as appropriate (Strategic Plan – F1)

**2** Utilize technology to improve efficiency and decrease costs (Strategic Plan – F3)

**3** Protect and improve the financial resources of the District (Strategic Plan – F2)

### OBJECTIVES

- ▶ Utilize the contract platform to monitor critical contract elements, including terms, milestones, renewal dates, and other pertinent information, ensuring compliance and alignment with organizational objectives
- ▶ Ensure timely ongoing dissemination of financial information, including performance to budget, water sales and purchases, and wastewater, as part of the District's overall financial health.
- ▶ Leverage data-driven insights to refine forecasting methodologies and enhance the accuracy of future financial planning.
- ▶ Develop and provide financial reporting tools (dashboards) to internal and external stakeholders.
- ▶ Identify and analyze significant financial variances from rate model to understand underlying factors and their potential impact on the District's financial health and sustainability.
- ▶ Develop a prioritized funding strategy for District's infrastructure plan that aligns with the Strategic Plan and regulatory requirements.
- ▶ Maintain the District's strong credit rating by proactively managing liquidity to ensure financial safety and full compliance with debt covenants.

### PERFORMANCE MEASURES:

Dept Goal	Measure	Target	ACTUAL		Est. FY 2025	BUDGET	
			FY 2023	FY 2024		FY 2026	FY 2027
1	Frequency of procurement related trainings districtwide.	6 annually	6	5	5	6	6
2,3	Credit Agency Bond Rating.	AA+	AA+	AA+	AA+	AA+	AA+
2,3	Debt Service Coverage Ratio.	Min. 2.5	3.79	3.30	3.15	3.1	3.1
2,3	Current ratio/liquidity.	Min. 3.5	5.34	5.32	5.30	5.0	5.0
1	Average Time to Process Contracts.	7 days	-	-	-	7 days	7 days
1	Average time to process AP Invoice	7 days	-	-	7 days	7 days	7 days

## PRIOR YEAR ACCOMPLISHMENTS:

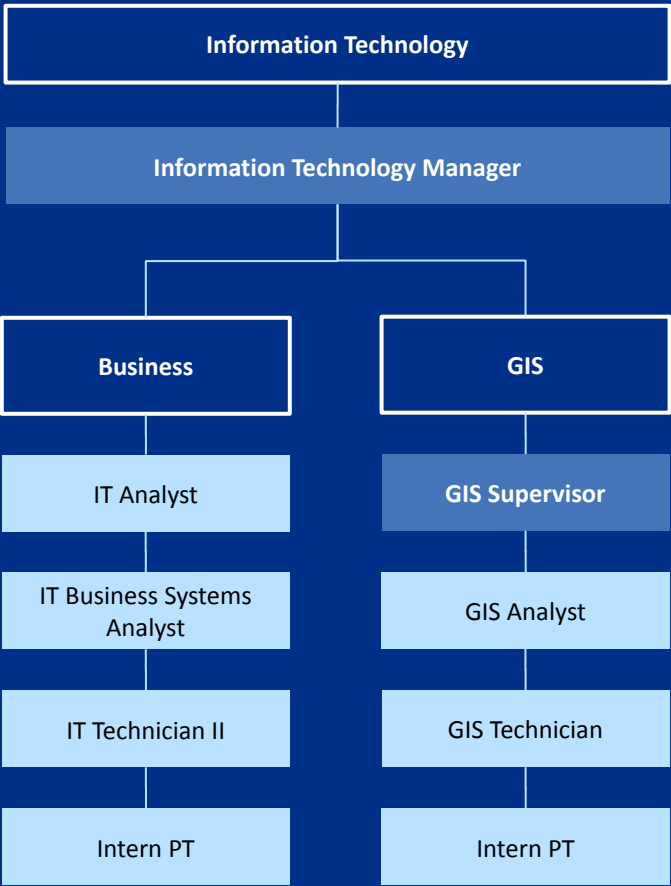
- Received GFOA Award for District's Biennial Budget for FY 2023-24 & FY 2024-25 Distinguished Budget Presentation Award.
- Received GFOA Award For District's FY 2022-23 & FY 2023-24 Annual Comprehensive Finance Report (ACFR).
- Successfully implemented Gravity Budgeting software, enhancing the efficiency, accuracy, and transparency of the budget development process.
- Decreased future debt cash outflows by refinancing outstanding bonds at a lower interest rate.



# Information Technology

Department Personnel	
Information Technology Manager	1.00
Information Tech. GIS Analyst	1.00
Information Technology Analyst	1.00
Information Technology Business Systems Analyst	1.00
Information Technology Technician II	1.00
GIS Supervisor	1.00
GIS Technician I	1.00
Total Full-Time	7.00
Intern	1.00
Total Part-Time	1.00

Budgeted Positions



# Information Technology

## MISSION STATEMENT:

The Information Technology Department supports JCSD’s mission by delivering reliable, secure, and innovative technology solutions. Guided by the IT Master Plan, we empower staff and the community through efficient systems, strategic collaboration, and responsive support across all District services.

Our GIS Team enhances access to geographic data through user-friendly apps and tools, enabling smarter decisions and greater efficiency.

Together, we’re building a connected, resilient, and tech-forward future for our community.

## GOALS

**1** Effectively Deliver Technology Services and Ensure Reliable Infrastructure for Business and Operation Requirements  
(Strategic Plan – F7)

**2** Improve Cybersecurity Posture Districtwide  
(Strategic Plan – F7)

**3** Update GIS Master Plan  
(Strategic Plan – F7)

**4** Improve Data Accessibility.  
(Strategic Plan – F5)

## OBJECTIVES

- Implement an all flash storage solution for Enterprise Applications.
- Improve identity and access management.
- Enhance backups and disaster recovery.
- Improve service levels for end users.
- Provide detailed reports for departments.
- Conduct a Districtwide Cybersecurity Table Top.
- Continue email phishing campaigns to reduce click rate.
- Develop a Cybersecurity training program Districtwide.
- Engage with other agencies to improve knowledge transfer.
- Review existing GIS infrastructure, tools, and workflow.
- Establish/enhance GIS data standards, metadata guidelines, and governance policies.
- Update the GIS matrix to align with the IT Master Plan and the District’s goals.
- Collaborate with internal departments to understand their GIS needs.
- Expand public access to GIS resources, such as interactive maps and dashboards.
- Create Department Specific Reports.
- Utilize Historical data.
- Improve Monitoring.

## PERFORMANCE MEASURES:

Dept Goal	Measure	Target	ACTUAL		Est. FY 2025	BUDGET	
			FY 2023	FY 2024		FY 2026	FY 2027
1	Average resolution time for help desk tickets.	<24hr	-	-	<24hr	<24hr	<24hr
1	Percent of 'Excellent' scores on IT satisfaction surveys.	>90%	-	-	>90%	>90%	>90%
2	Percentage of spam/phishing email click rate.	<10%	-	-	<10%	<10%	<10%
2,5	Number of district-wide cybersecurity training sessions.	1 session quarterly	-	-	1 session quarterly	1 session quarterly	1 session quarterly
2	Attend and host workshops for cybersecurity awareness.	1 quarterly	-	-	1 quarterly	1 quarterly	1 quarterly

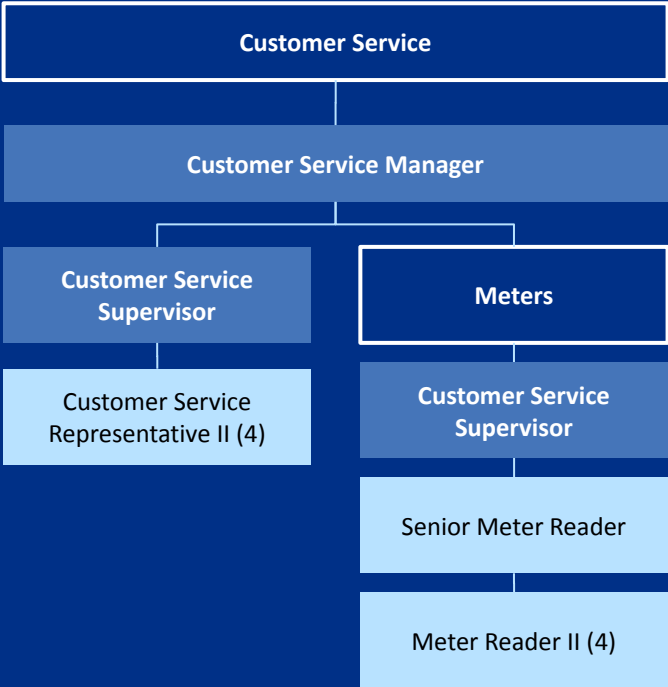
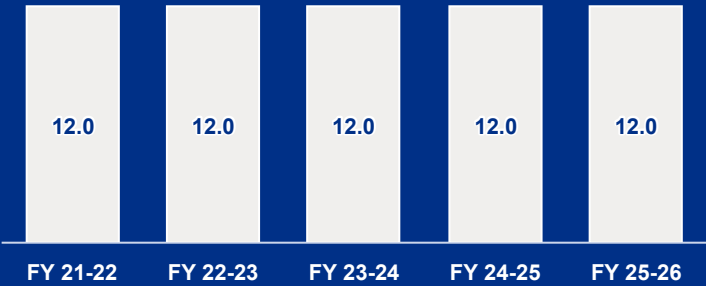
## PRIOR YEAR ACCOMPLISHMENTS:

- Board adoption of the IT Master Plan (November 2024).
- Board adoption of the SCADA Master Plan (November 2024).
- Successfully secured a \$250,000 State and Local Cybersecurity Grant Program (SLCGP) award through CalOES.
- Developed the Graffiti Data Story Map, providing real-time graffiti data and streamlining the Parks Department's monthly reporting.
- Created a CIP and Development application for Engineering to track and edit projects.
- Developed the Service Line Upgrade Program for Utility Services to monitor poly service replacements.
- Launched the JCSD Public HUB, offering customers access to services via maps and interactive applications.

# Customer Service

Department Personnel	
Customer Service Manager	1.00
Senior Meter Reader	1.00
Customer Service Representative II	4.00
Meter Reader II	4.00
Customer Service Supervisor	2.00
Total Full-Time	12.00

Budgeted Positions



# Customer Service

## MISSION STATEMENT:

The Customer Service team is dedicated to providing prompt, accurate, and friendly support to our community. We manage billing, meter services, and customer assistance programs with care and professionalism, ensuring compliance with industry best practices. By working closely with other departments and local agencies, we strive to make every interaction a positive experience.

## GOALS

- 1** Enhance and improve efficiencies by utilizing modern technology into daily operations and processes (Strategic Plan F4)
- 2** Team Building - Develop opportunities to strengthen our team, support career growth and education, and build stronger relationships with other departments to increase customer and staff satisfaction (Strategic Plan WD3)
- 3** Community Engagement - Engage in focused efforts to increase communication and involvement with our local community to better understand and meet customer needs (Strategic Plan CO2)

## OBJECTIVES

- 🚩 Upgrade to an Advanced Metering Infrastructure (AMI) System that provides efficient automatic meter reading capabilities and accurate data collection and analysis for responsive water consumption information.
- 🚩 Upgrade online chatbot to be interactive and learn from historical inquiries as well as allow option to directly chat live with staff.
- 🚩 Expand available self-service options through the District website and AMI portal, i.e., leak adjustment processing and consumption information available online.
- 🚩 IVR improvement/upgrades to meet standards for best practices.
- 🚩 Encourage staff development, cross-training, and staff engagement to assist career development and foster healthy working relationships.
- 🚩 Establish a consistent and meaningful recognition program to celebrate outstanding staff performance. Highlighting excellence fosters a culture of appreciation, encourages peer learning, and motivates all team members to strive for high performance.
- 🚩 Outreach – Explore and develop possible customer assistance partnership opportunities and increase awareness of available programs through direct communication.
- 🚩 Ease of Access – Update and expand breadth of information available on the Customer Service webpage as well as contributing information to be made available through social media platforms.
- 🚩 Develop and implement a user-friendly AMI customer portal that provides real-time consumption data and sends alerts for unusually high usage. This tool empowers customers to monitor their water use, identify potential issues early, and make informed conservation decisions.

## PERFORMANCE MEASURES:

Dept Goal	Measure	Target	ACTUAL		Est.	BUDGET	
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1	Percent of online applications for Customer Care Program enrollment.	20% online	-	-	-	20%	20%
2	Hours of Training Attended by Employee/Year.	10 hrs/Quarter	-	-	-	10 hrs/Qtr	10 hrs/Qtr
1,3	Number of customers that enroll in AMI Portal (Eye on Water).	100 enrollments/ Quarter	-	-	-	-	100 /Quarter
	Percent of customers with water service reinstated within 24 hours of shutoff (processing for non-payment)	85%	-	-	-	85%	85%

## PRIOR YEAR ACCOMPLISHMENTS:

- In alignment with our goals to enhance the customer experience through accurate meter reads and strengthen community engagement via improved access to information, we have completed a feasibility study on automated meter infrastructure (AMI).
- Customer Service secured \$5 million in grant funding through the U.S. Bureau of Reclamation's WaterSMART Water and Energy Efficiency Grant Program to support the implementation of our Automated Meter Infrastructure (AMI) project.

# Engineering & Water Resources Division

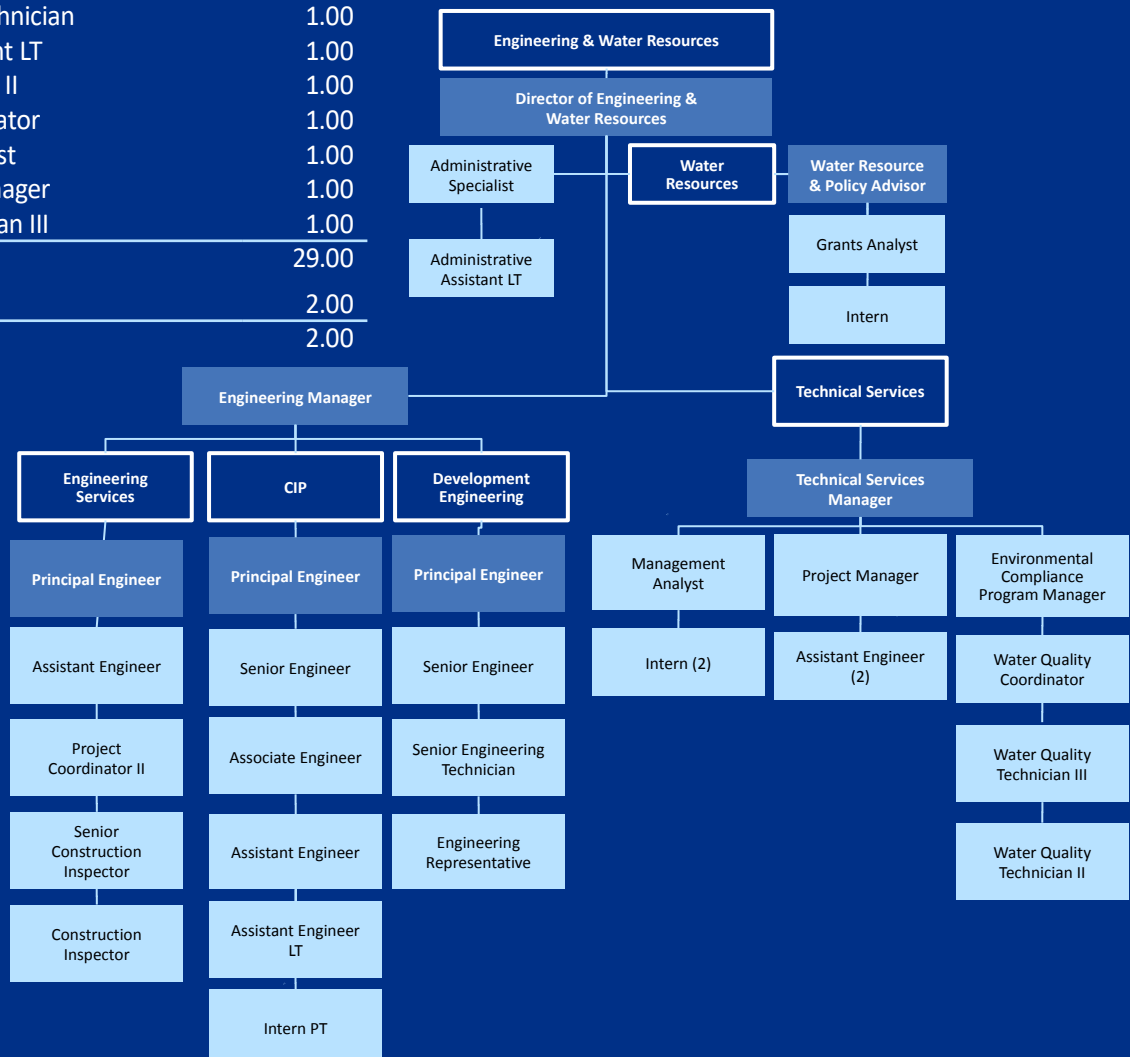
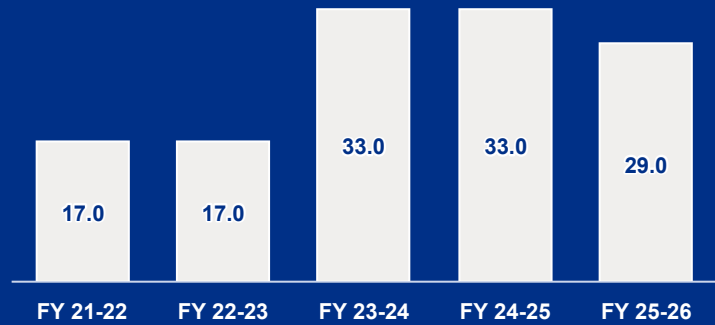


# Engineering & Water Resources

## Department Personnel

Senior Construction Inspector	1.00
Assistant Engineer	4.00
Construction Inspector	1.00
Management Analyst	1.00
Engineering Manager	1.00
Principal Engineer	3.00
Senior Engineer	2.00
Grants Analyst	1.00
Environmental Compliance Program Manager	1.00
Water Resources Program Manager	1.00
Assistant Engineer	1.00
Associate Engineer	1.00
Project Coordinator II	1.00
Water Quality Technician II	1.00
Project Manager	1.00
Engineering and Water Resources Director	1.00
Senior Engineering Technician	1.00
Administrative Assistant LT	1.00
Engineering Technician II	1.00
Water Quality Coordinator	1.00
Administrative Specialist	1.00
Technical Services Manager	1.00
Water Quality Technician III	1.00
<b>Total Full-Time</b>	<b>29.00</b>
Intern	2.00
<b>Total Part-Time</b>	<b>2.00</b>

## Budgeted Positions





# Engineering

## MISSION STATEMENT:

Striving to provide professional planning and engineering services for our customers, governmental agencies, and the development community, while protecting the District's infrastructure and facilitating the delivery of a safe, reliable water supply for years to come.

## GOALS

- 1** Implement an efficient and proactive program to complete different phases of CIP projects identified in the budget (Strategic Plan – WR 1)
- 2** Implement internal procedures to maximize the ability to manage development projects effectively, while coordinating community growth with relevant public agencies (Strategic Plan – CO5)
- 3** Develop programs in the Engineering Department to provide continuous support related to all District projects (Strategic Plan – AG2)
- 4** Identify and develop programs to enhance the department's and staff's knowledge and capabilities to support the District's goals and staff career development (Strategic Plan- AG2)
- 5** Ensure and Maintain Regulatory Compliance through Exceptional Planning and Oversight (Strategic Plan - WR5)

## OBJECTIVES

- ▀ Projects on Schedule – Develop an efficient project schedule tracker to meet project milestones in every phase of a project.
- ▀ Projects on Budget – Complete planned projects on-time, on-budget, while meeting the project deliverables.
- ▀ Effectively Manage Available Resources – Implement the needs related to project management, inspection, permits, and outside agencies.
- ▀ Collaborate with local agencies – Maintaining a close relationship with local agencies while establishing uniform requirements and promoting developmental growth.
- ▀ Streamline development processes – Improve internal procedures to facilitate the workflow related to the development process.
- ▀ Regulatory Compliance – Continue to update standards and regulations in accordance with applicable requirements.
- ▀ Standardized work procedures - Develop and implement internal programs, standards, and procedures to enhance internal services.
- ▀ Budget and Resource Planning – Accurately project the expenditures and resources needed to facilitate services.
- ▀ Expand Outside Services - Explore and evaluate economical professional services provided to the District.
- ▀ Work Environment – Conduct regular training, workshop, and lunch and learn sessions.
- ▀ Business Practices – Review and evaluate all projects for best practices and lessons learned that can be applied to future projects or District standards/specifications.
- ▀ Support cross-training programs for staff career development that align with staff's career goals and the District's workforce needs.
- ▀ Maintain full compliance with federal, state, and local drinking water standards.
- ▀ Execute state-approved monitoring and sampling program.
- ▀ Track the annual inspection, testing, and maintenance of backflow devices to ensure annual testing of backflow prevention assemblies (BPAs).

## GOALS

**6** Enhance and Build Customer Confidence, Trust, and Satisfaction (Strategic Plan - WR8)

## OBJECTIVES

- ▣ Provide aesthetically pleasing water with acceptable taste, odor, and clarity.
- ▣ Prevent degradation of water quality from treatment to the distribution system to customer taps.
- ▣ Leverage benchmarking, internal audits, and data to improve water quality outcomes and operational efficiency.
- ▣ Investigate complaints quickly and track trends to identify any underlying issues.
- ▣ Support customer education and transparency by providing water quality reports and community engagement.

## PERFORMANCE MEASURES:

Dept Goal	Measure	Target	ACTUAL		Est.	BUDGET	
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1, 3	Construction Contract Change Orders less than 10% of original contract value.	<8%	3%	0%	17%	10%	8%
1, 3, 5	Capital Spending within Fiscal Year Budget.	>75%	23%	78%	50%	70%	80%
2	Adhere to internal timelines and milestones for completing the plan check process.	>90%	90%	87%	90%	90%	90%
4	Conduct/Attend regular training, workshop, and lunch and learns sessions.	10	-	-	8	10	10
5	% of Water Quality samples that meet regulatory standards.	100%	100%	100%	100%	100%	100%
5	Percentage of required BPA devices tested by certified testers.	100%	-	-	-	100%	100%
6	Customer complaints related to taste, odor, and color per 1,000 accounts annually.	<4/1,000 Customers	2	2	N/A	4	4
6	Average time (hours) to investigate and close complaints.	<24 Hours	<24 Hours	<24 Hours	<24 Hours	<24 Hours	<24 Hours

**PRIOR YEAR ACCOMPLISHMENTS:**

- Development: Collected \$7.0M capacity fees for water and sewer for a total of in FY23/24. FY 24/25 is in line to achieve similar numbers. In addition, the District collected \$900K in deposit fees from development to cover the District's costs for providing plan check and inspection services.
- Completed \$37M in capital improvement projects in FY 23/24, with similar expenditures anticipated for FY 24/25.
- Received \$48M in Grants, and \$86M in low-interest SRF loans for a total of \$134M in funding support for Recycled Water and Etiwanda Projects.
- Completed the Well Nos. 14, 15, and 22 Piping and Treatment Project, recovering approximately 4,500 gallons per minute of water supply capacity that had been impacted by per- and polyfluoroalkyl substances.
- FY 23/24 successfully utilized and implemented 43 task orders for professional services in the amount of \$9.5M; FY 24/25 successfully utilized and implemented 21 task orders for professional services in the amount of \$1.7M.
- Received Innovative Project of the Year award from Association of California Water Agencies for the implementation of the Heli-Hydrant Project.
- Initiated construction on the Recycled Water program, beginning with the Pump Station located at the Western Riverside County Regional Wastewater Authority (WRCRWA) treatment plant. Design of the recycled water pipelines were completed and are set to begin construction in early FY 25/26.
- Successfully completed and submitted the Lead Service Inventory to the State Water Resources Control Board (SWRCB), ensuring full compliance with the Revised Lead and Copper Rule (RLCR).
- Developed a comprehensive Cross-Connection Control Plan (CCCP) and updated the District's Cross-Connection Control and Backflow Prevention Program to achieve full compliance with the SWRCB's Cross-Connection Control Policy Handbook (CCCPH) requirements.

# Water Resources

## MISSION STATEMENT:

The mission of the Water Resources Division is to ensure the sustainable management and enhancement of water resources by securing funding, working to secure sustainable sources of water, and fostering regional partnerships. We are committed to delivering projects that promote water conservation, improve infrastructure, and support community resilience to ensure a reliable and equitable water future for all.

## GOALS

**1** Maximize funding opportunities for implementation of the capital program (Strategic Plan - CO4)

**2** Maintain compliance with all funding agreement requirements (Strategic Plan – CO4)

**3** Engage with Federal and State elected officials to secure support and success for funding initiatives (Strategic Plan - AG5)

**4** Identify Alternative Water Sources and Regional Partnerships (Strategic Plan - WR5)

## OBJECTIVES

- Monitor and evaluate federal, state, and local funding opportunities.
- Submit competitive grant applications that align with the District’s Strategic Plan.
- Train staff in grant writing and fund management skills by attending workshops and conferences.

- Ensure all grant-funded projects adhere to funding requirements and obligations.
- Provide timely and accurate progress reporting to funding agencies.
- Develop and maintain a documentation system to ensure readiness for compliance audits and site visits.

- Foster strong relationships with State and Federal elected officials to create advocates for JCSD’s funding priorities.
- Secure letters of support from elected officials to strengthen grant applications and proposals.
- Collaborate with other local agencies and community partners to amplify requests for funding supported by elected officials.

- Explore options such as desalination, groundwater recharge, and recycled water to supplement existing sources and diversify the District’s water supply portfolio.
- Form strategic alliances with neighboring regions and organizations for shared resource management and development.
- Conduct assessments to determine the viability of alternative sources, considering environmental, economic, and social impacts.
- Ensure all alternative sources adhere to local, state, and federal regulations.

## GOALS

**5** Long-Term Planning for Future Water Resources (Strategic Plan - WR1, 3, 10)

**6** Develop and Utilize Model for Water Supply Source Costs (Strategic Plan - WR5)

## OBJECTIVES

- Complete the Source Water Reliability Study to develop detailed projections and models for future water availability and demand, optimize water sources based on thorough economic evaluations, and evaluate cost-effective strategies to bolster long term quality supplies.
- Align long-term planning with environmental sustainability and community resilience.
- Participate in regional negotiations to optimize basin-wide resources. These efforts will strategize and advocate for basin-wide improvements and improved rules and regulations for all basin parties.
- Complete software model that calculates melded costs of procuring or producing water from each supply source.
- Coordinate with Operations Department to communicate fiscal impact of each supply source and collaboratively incorporate the model into the water resource management process within the District.

## PERFORMANCE MEASURES:

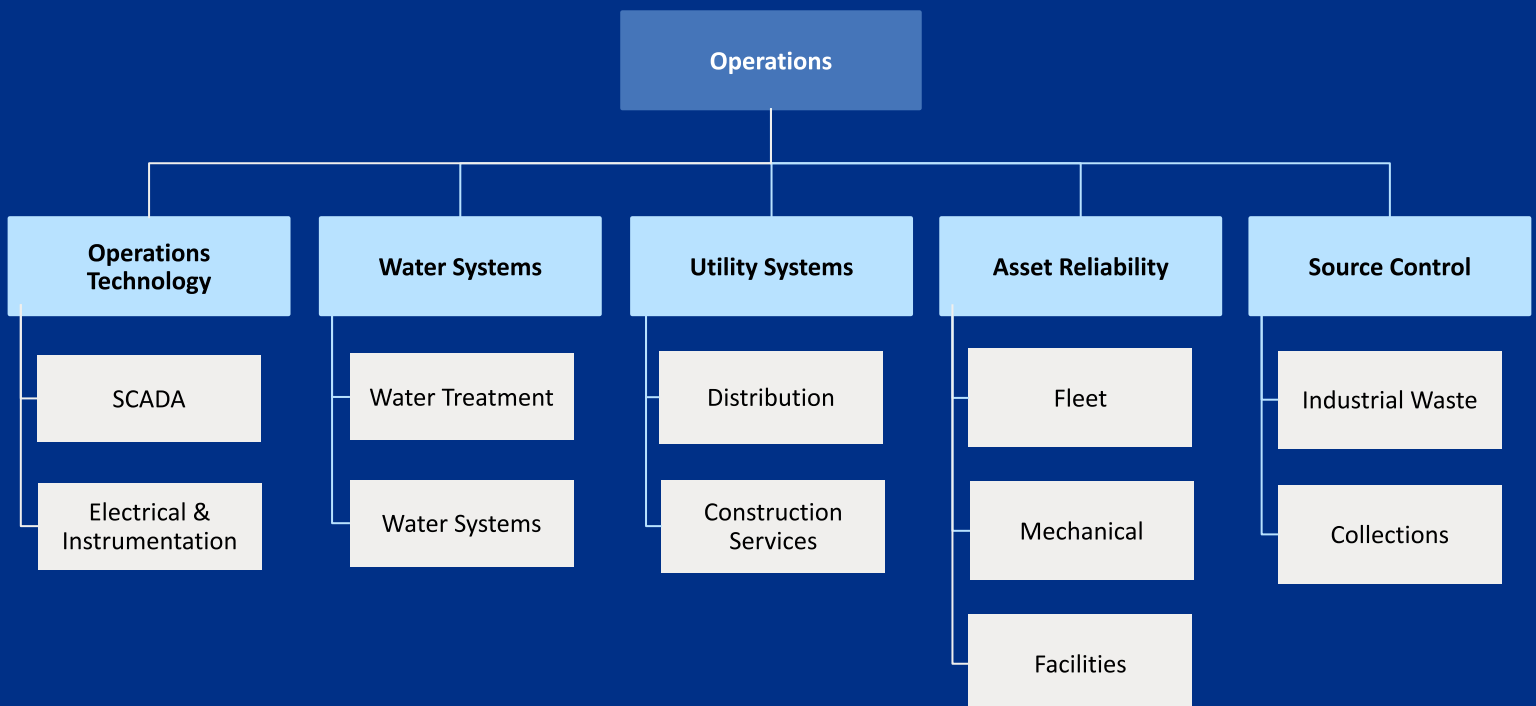
Dept Goal	Measure	Target	ACTUAL		Est. FY 2025	BUDGET	
			FY 2023	FY 2024		FY 2026	FY 2027
1	Submit three (3) grant applications per fiscal year that align with the District's mission.	3	-	4	4	3	3
2	Submit funding agreement reports and invoices by imposed deadline.	100%	-	100%	100%	100%	100%
1, 3	Attend workshops and trainings.	6	2	3	6	6	6
4	Facilitate recycled water connections to end users.	109	-	-	-	50	109
6	Meet with Operations team monthly to review water cost model and collaborate on water resource management.	12 meetings	-	N/A	3	12	12

## PRIOR YEAR ACCOMPLISHMENTS:

- Developed and implemented a grant funding utilization tracker to monitor expenditure and project progress reporting for the District's Recycled Water Project.
- Submitted grant applications for the Recycled Water Project, Etiwanda Pipeline Project, Advanced Meter Infrastructure, Heli-Hydrant, Cybersecurity initiatives, and Hazard Mitigation efforts. Additionally, Congressional Directed Spending requests were submitted for the Well 19 Replacement project.
- Ensured compliance by preparing and submitting all grant-related quarterly and bi-annual reports to funding agencies on time.

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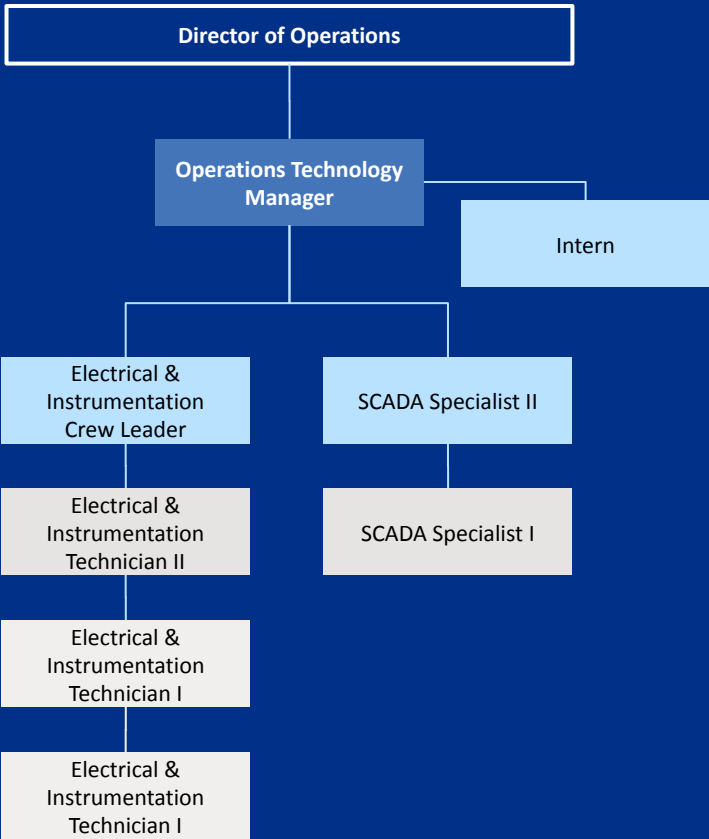
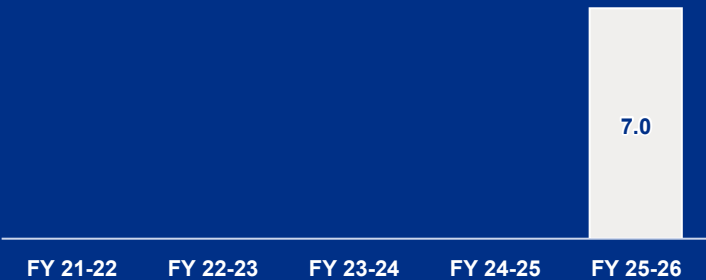
# Operations Division



# Operations Technology

Department Personnel	
Electrical & Instrumentation Crew Leader	1.00
Electrical & Instrument Technician I	2.00
Electrical & Instrument Technician II	1.00
Operations Technology Manager	1.00
SCADA Specialist I	1.00
SCADA Specialist II	1.00
Total Full-Time	7.00

Budgeted Positions





# Operations Technology

## MISSION STATEMENT:

To deliver efficient and reliable SCADA, Electrical, and Instrumentation services that enhance the monitoring, control, and performance of water and wastewater systems. We are committed to maintaining the highest standards of safety, compliance, and innovation, ensuring seamless integration of technology and infrastructure to meet the current and future needs of the community.

## GOALS

- 1** Support the development and implementation of a comprehensive Asset Management Plan (Strategic Plan - WR2)
- 2** Replace & upgrade the wireless SCADA communications network (Strategic Plan - F7)
- 3** Upgrade the SCADA System (Strategic Plan - F6)
- 4** Electrical Reliability and Safety Optimization Study (Strategic Plan - WR8)
- 6** Create service agreements for SCADA, Electrical & Instrumentation support (Strategic Plan - AG2)

## OBJECTIVES

- ▀ Define workflows for SCADA, Electrical & Instrumentation assets.
- ▀ Develop PM schedules in Cityworks for SCADA, Electrical & Instrumentation.
- ▀ Provide detailed reports for departments.
- ▀ Create RFP for “Wireless Network Design” and post for bidding.
- ▀ Work with prospective firm to develop a plan to upgrade the system with a minimal downtime.
- ▀ Engage with internal stakeholders to better understand their needs and current issues.
- ▀ Create RFP for “SCADA Hardware & Software Selection, Implementation, & Roadmap” which will include the “Wireless Network Design”.
- ▀ Work with prospective firm to choose all hardware & software with a Gantt chart timeline and engage with internal stakeholders.
- ▀ Improve Operations Technology Cybersecurity Protocols.
- ▀ Create Instrumentation, Controls, & Electrical Standards.
- ▀ Create RFP for “Arc Flash Study, Equipment Audit, & System Optimization”.
- ▀ Perform Arc Flash Analysis on all Electrical Infrastructure.
- ▀ Perform an Electrical System Audit (Verification of trip settings, wire size, fuses, breakers, etc.).
- ▀ Create Professional Services RFP to procure service agreements for SCADA, Electrical & Instrumentation support.
- ▀ Identify all critical SCADA, electrical, and instrumentation assets to ensure service agreements comprehensively cover maintenance, troubleshooting, and operational support requirements.
- ▀ Structure service agreements to support the organization’s long-term strategic goals, including technology upgrades and infrastructure improvements.

## GOALS

- 7** Develop a cross-training program for SCADA, Electrical & Instrumentation. (Strategic Plan - WR8)

## OBJECTIVES

- ▣ Determine what type of training is needed for the Operations Technology Department.
- ▣ Develop training program to cross-train internal employees.

## PERFORMANCE MEASURES:

Dept Goal	Measure	Target	ACTUAL		Est.	BUDGET	
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1	Percentage of workflows completed for Electrical and Instrumentation.	100%	N/A	40%	50%	75%	100%
2	Limit SCADA Interruptions at Treatment Plants, Productio System, and Lift Stations	0%	N/A	3%	0%	0%	0%
3	Percentage of staff completing cybersecurity training.	100%	N/A	70%	80%	90%	100%
4	Total agreements finalized with vendors.	4	N/A	1	2	3	4
5	Using the SCADA Master Plan, upgrade and standardize new network for cybersecurity and reliability at all facilities.	100%	N/A	N/A	N/A	50%	100%

## PRIOR YEAR ACCOMPLISHMENTS:

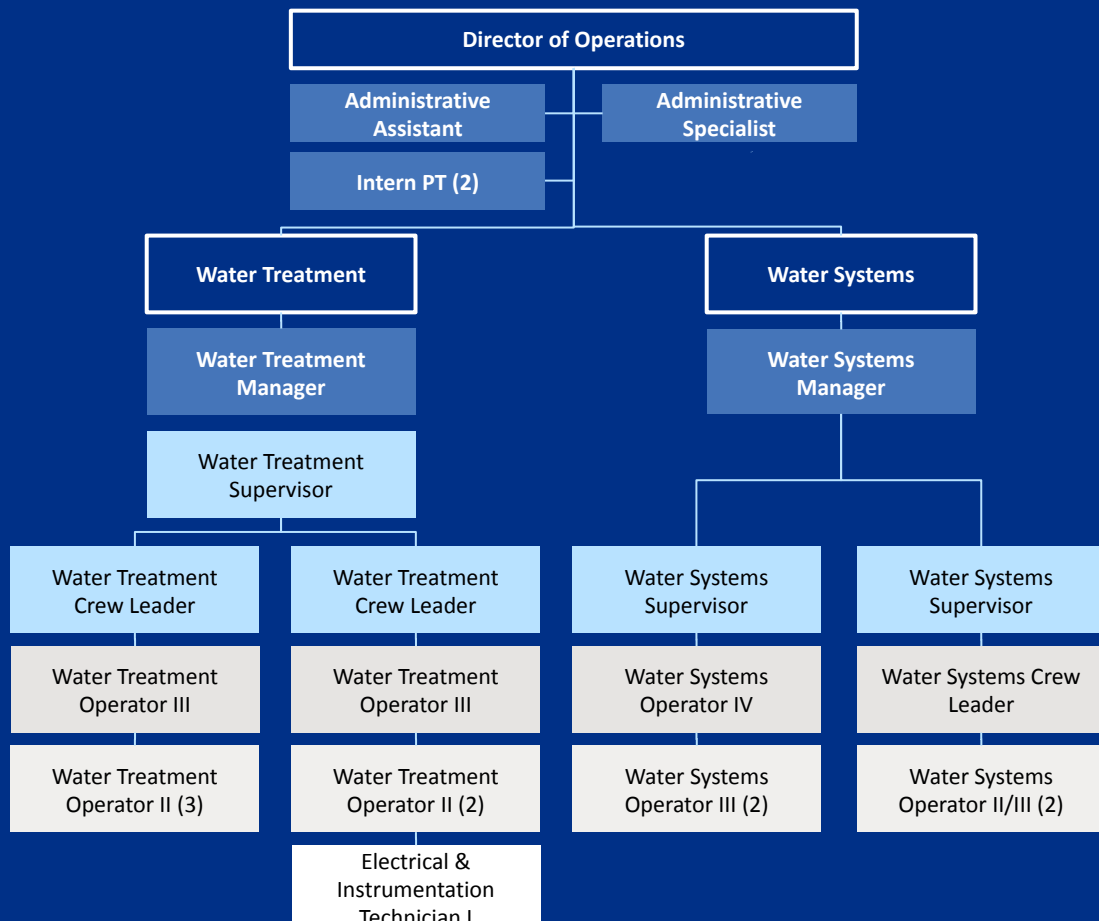
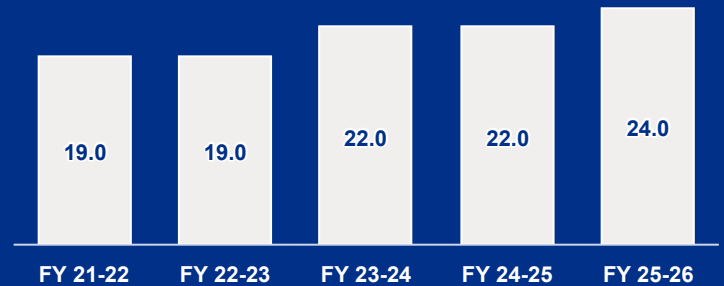
- Completed the SCADA Masterplan Assessment.
- Teagarden PFOS Plant: Installed, built, and commissioned the RTU, and integrated it with the SCADA system, enabling real-time monitoring and enhanced operational control.
- Installed a new Automatic Transfer Switch in main electrical cabinet at Roger D. Teagarden.
- Introduced new communication technology at Well 41 with the installation of a cellular modem, improving the efficiency and reliability of remote monitoring.

# Water Systems

## Department Personnel

Administrative Assistant	1.00
Water Systems Oper. III	2.00
Water Treatment Operator III	3.00
Water Systems Crew Leader	1.00
Water Systems Manager	1.00
Water Treatment Manager	1.00
Water Treatment Operator II	4.00
Water Systems Operator II	1.00
Water Systems Supervisor	2.00
Water Treatment Supervisor	1.00
Electrical & Instrument Technician I	1.00
Water Systems Operator IV	2.00
Operations Director	1.00
Administrative Specialist	1.00
Water Treatment Crew Leader	2.00
<b>Total Full-Time</b>	<b>24.00</b>
Intern	1.50
<b>Total Part-Time</b>	<b>1.50</b>

## Budgeted Positions



# Water System

## MISSION STATEMENT:

The Water System Department strives to provide the community with an uninterrupted potable drinking water source that meets all regulatory requirements. This highly certified and skilled team continuously operates, monitors, and optimizes water system operations.

## GOALS

- 1

Reliable System Operation at the Best Value to our Customers (Strategic Plan WR3)
- 2

Effective use of Technology to Enhance Reliability and Reduce System Costs (Strategic Plan W2).
- 3

Develop an efficient and effective training program that promotes technical competency and prepares staff for succession (Strategic Plan WR8)

## OBJECTIVES

- Meet 100% of water demands and regulatory water quality requirements.

Optimize reservoir maintenance schedule to balance the water demand needs of the District.

Optimize field data collection and utilization of available data for decision-making.

Model system use prioritization based on water quantity, quality and power rates – update annually.

Conduct monthly technical training sessions for onsite and offsite treatment staff.

Develop a Standard Operating Procedure (SOP) Roadmap that prioritizes new procedures and outlines a timeline for development and team training by 2025.

Implement staff cross-training such that all staff are functionally competent at all core functions as specified in their job specification.

## PERFORMANCE MEASURES:

Dept Goal	Measure	Target	ACTUAL		Est.	BUDGET	
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1	All system demands are met with high-quality potable water.	100%	0%	0%	0%	0%	0%
2	Unscheduled plant failures or downtime due to equipment reliability or operational disruptions.	< 30 hours/Year Optimization	-	-	-	<30	<30
3	Reduce O&M cost per MG produced.	5%	N/A	N/A	N/A	5%	5%

## PRIOR YEAR ACCOMPLISHMENTS:

- 100% of water demands met.
- 100% of regulatory water quality requirements met.
- The Roger D. Teagarden PFAS Water Treatment Plant addition.
- New Iberia Pressure Reducing Station.
- Completion of Heli Hydrant.
- Armstrong Booster Capital Improvement Project.
- Mira Loma C Reservoir Rehabilitation.

# Water Treatment

## MISSION STATEMENT:

The mission of the Water Treatment Department is to consistently deliver safe, high-quality drinking water to our community by utilizing advanced treatment methods, responsible water management practices, and unwavering commitment to environmental stewardship, ensuring the health and well-being of our residents.

## GOALS

- 1** Reliable Treatment Operation for all CDA Member Agencies (Strategic Plan WR3)
- 2** Effective use of Technology to Enhance Reliability and Reduce Treatment Costs (Strategic Plan W2)
- 3** Develop an efficient and effective training program that promotes technical competency and prepares staff for succession (Strategic Plan WR8)

## OBJECTIVES

- Meet 100% of water demands and regulatory water quality requirements.
- Optimize plant maintenance schedule to balance the water demand needs of all CDA members.
- Optimize field data collection and utilization of available data for decision-making.
- Utilize Microsoft Power BI dashboard to predict RO system cleaning and membrane replacement.
- Conduct monthly technical training sessions for treatment staff.
- Develop an updated O&M manual to include new and expanded treatment processes for current and future treatment staff.
- Implement a training program to ensure that all staff are functionally competent at all core functions for effective treatment plant operations.

## PERFORMANCE MEASURES:

Dept Goal	Measure	Target	ACTUAL		Est.	BUDGET	
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1	Contractual allocations for Chino II Desalter delivered.	>20k AcFt	23k AcFt	23.2k AcFt	23.4k AcFt	>20k AcFt	>20k AcFt
2	All regulatory and compliance requirements met.	100%	100%	100%	100%	100%	100%
3	Utilize model/system to monitor, measure, and report on RO system efficiency.	100%	25%	25%	50%	50%	75%
4	Minimize unplanned operational disruptions.	<30hrs./Year	N/A	24	20	<30hrs	<30hrs

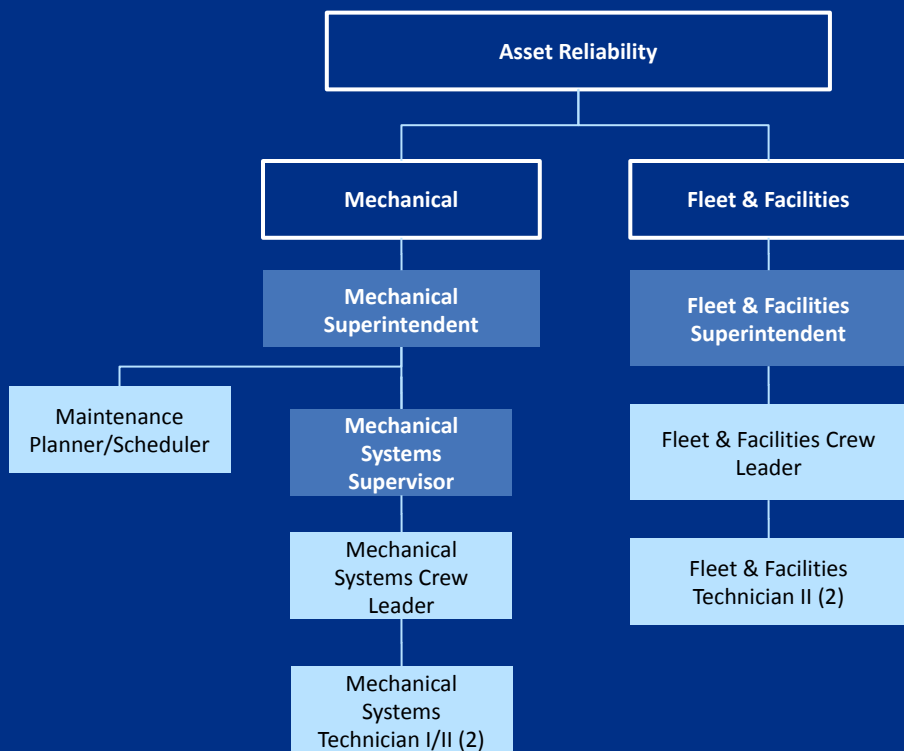
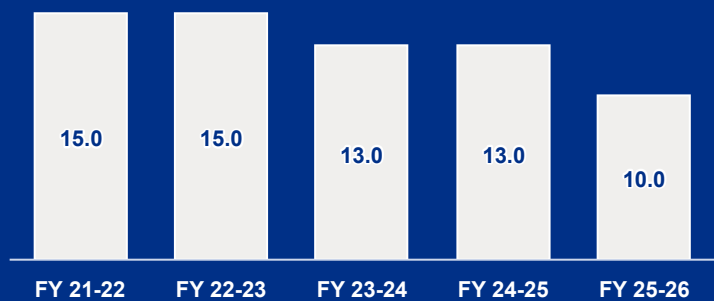
## PRIOR YEAR ACCOMPLISHMENTS:

- 100% of water demands met.
- 100% of regulatory water quality requirements met.
- CL2 generation room capital improvement project complete (tanks, pump skid, generator).
- CRF pellet pump project complete.

# Asset Reliability

Department Personnel	
Mechanical Superintendent	1.00
Mechanical Systems Tech I	1.00
Fleet & Facilities Technician II	2.00
Maintenance Planner/Scheduler	1.00
Fleet and Facilities Crew Leader	1.00
Mechanical Systems Technician II	1.00
Fleet and Facilities Superintendent	1.00
Mechanical Systems Crew Leader	1.00
Mechanical Systems Supervisor	1.00
Total Full-Time	10.00

Budgeted Positions



# Asset Reliability

## MISSION STATEMENT:

The Asset Reliability Department strives to optimize asset performance and reliability to support the treatment, production, and delivery of potable water and the collection of wastewater.

This skilled and technical team uses optimized maintenance strategies to ensure reliability while minimizing life cycle costs.

## GOALS

- 1** Support the development and implementation of a comprehensive Asset Management Plan (Strategic Plan – WR2)
- 2** Utilize technology and data to evaluate and enhance the performance of the Asset Reliability department (Strategic Plan – WD3)
- 3** Develop a team that embraces a Reliability Centered Maintenance philosophy (Strategic Plan – WD1)

## OBJECTIVES

- Define the condition, age, and replacement schedule for all District water, sewer, fleet, and facilities assets by December 2025.
- Develop reoccurring maintenance and restoration plans for high-valued assets by July 2026.
- Including but not limited to: Reservoirs, Wells, Booster Pump Stations & Lift Stations.
- Utilize Computerized Maintenance Management Systems (CMMS) to create unit specific (i.e., Fleet, Facilities, Mechanical, Electrical, and Instrumentation) inspections and work orders.
- Use CMMS programs to capture, track, monitor, and report on equipment performance data to maximize life cycle cost.
- Coordinate pump efficiency testing for all pumps with greater than 50 horsepower motors bi-annually and deliver efficiency results to drive rehabilitation and replacement schedules.
- Establish a baseline for fuel consumption and promote conservation.
- Train field staff on vehicle weekly inspections and then monitor compliance.
- Clarify expectations of monthly and quarterly inspections and re-establish baselines.

## PERFORMANCE MEASURES:

Dept Goal	Measure	Target	ACTUAL		Est.	BUDGET	
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1	Develop long-term rehabilitation plans for all high-value assets. Establish working capital for multi-year projects.	4	1	1	2	2	4
2	Percent of Preventive Maintenance vs. Reactive Maintenance.	≥40% Preventive	N/A	N/A	10%	20%	30%
3	Reduce fuel consumption.	10% Reduction%	N/A	N/A	5%	10%	10%
4	Reduce maintenance work order backlog.	≤10%	N/A	N/A	5%	10%	10%

## PRIOR YEAR ACCOMPLISHMENTS:

- Migrated from an on-premise to a cloud-based fleet maintenance management system. That provides a work order system for preventive and corrective maintenance. The system increased the visibility of repair history and improved access by providing a mobile solution to field staff.
- Implemented a fleet management solution that provides vehicle telematics, including GPS location.
- Through targeted training, increased the level of certification for the fleet staff.

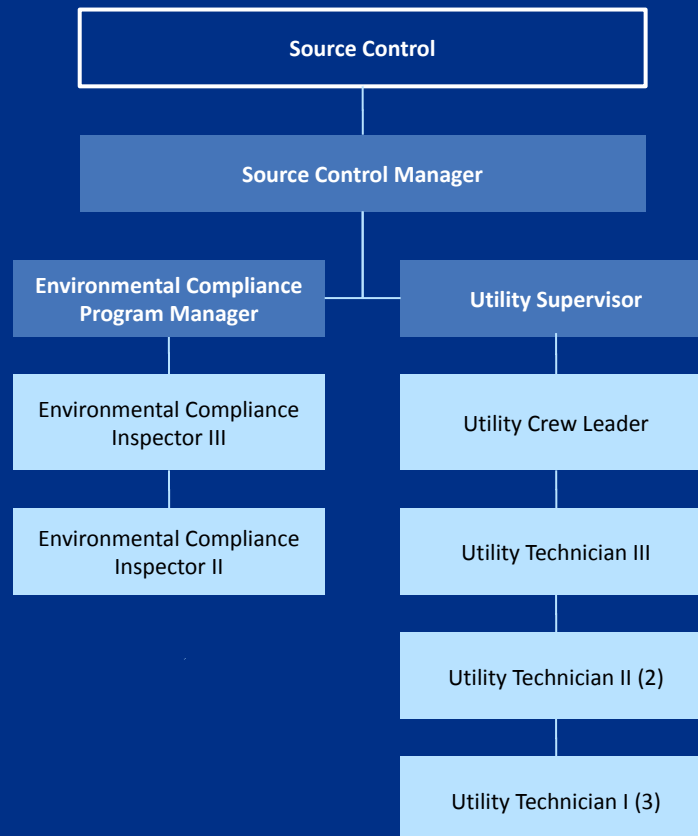


# Source Control

## Department Personnel

Utility Technician I	2.00
Utility Technician II	2.00
Utility Technician III	1.00
Utility Supervisor	1.00
Environmental Compliance Program Manager	1.00
Manager	1.00
Utility Crew Leader	1.00
Source Control Manager	1.00
Utility Technician I	1.00
Environmental Compliance Inspector III	1.00
Environmental Compliance Inspector II	1.00
<b>Total Full-Time</b>	<b>12.00</b>

## Budgeted Positions



## Source Control

### MISSION STATEMENT:

The Source Control Department strives to ensure 100% compliance with all regulatory requirements. Using research, monitoring, and outreach, this team is committed to ensuring the health of the community and the protection of the environment.

### GOALS

- 1** Maintain 100% Regulatory Compliance Through Exceptional Planning and Oversight (Strategic Plan WR5)
- 2** Stay up to Date on Regulatory Changes and Provide Timely Outreach to Affected Parties (Strategic Plan WR8)
- 3** Develop and Implement State of the Art Business Processes to Support Efficient District Operations. (Strategic Plan WR8)

### OBJECTIVES

- ▣ Conduct an annual audit of all regulatory permits to confirm full compliance.
- ▣ Provide an annual regulatory overview to all operations staff, covering permit conditions, sampling schedules, and other relevant requirements.
- ▣ Update the sampling plan on an annual basis.
- ▣ Participate in classes, workshops, and seminars to stay informed on current and emerging environmental regulations.
- ▣ Network with local agencies to gain a deeper understanding of regional water quality concerns.
- ▣ Host semiannual “brown bag” sessions for operations staff to discuss emerging technologies and regulatory developments.
- ▣ Build team proficiency with recycled water regulations to support the successful implementation of the recycled water program.

### PERFORMANCE MEASURES:

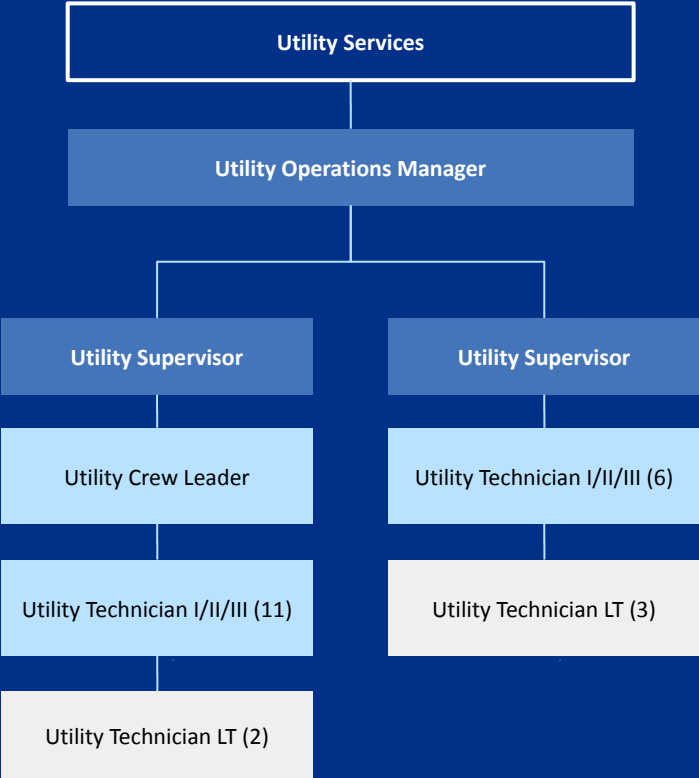
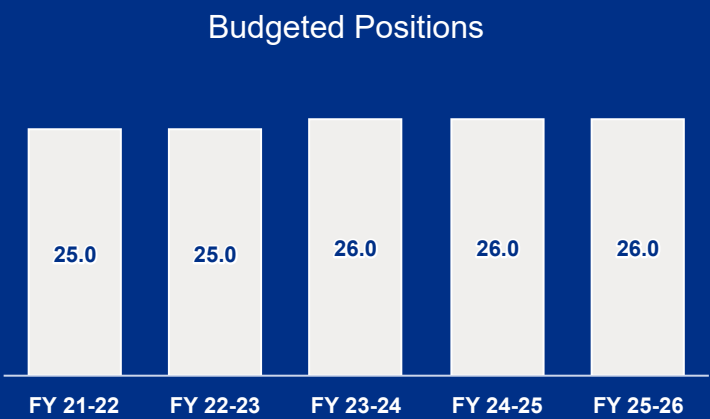
Dept Goal	Measure	Target	ACTUAL		Est.	BUDGET	
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1	Required sampling and reporting completed on time.	100%	100%	100%	100%	100%	100%
2	Ensure that all permitted users are inspected annually.	100%	N/A	N/A	N/A	100%	100%
3	Zero Sanitary Sewer Overflows due to poor maintenance blockages.	0	-	-	-	-	-
4	Inspect and clean the Sewer System over a five-year period.	25%/year	25%	25%	25%	25%	25%

#### PRIOR YEAR ACCOMPLISHMENTS:

- 100% of regulatory compliance met.
- Cleaned over 120 miles of sewer pipe.
- Inspected over 50 miles of sewer pipe.
- Received CWEA 2023 best medium collections system award (regional).
- Received CWEA 2023 best medium collections system (state).

# Utility Services

Department Personnel	
Utility Technician I	14.00
Utility Technician II	4.00
Utility Technician III	2.00
Utility Supervisor	2.00
Utility Technician II - LT	1.00
Utilities Operations Manager	1.00
Utility Crew Leader	1.00
Total Full-Time	25.00



# Utility Services

## MISSION STATEMENT:

The Utility Services Department strives to protect the community's health and safety by maintaining reliable water and wastewater utility infrastructure. This dedicated, and skilled team proudly serves the community.

## GOALS

- 1** Minimize Water disruptions through efficient and effective Operations and Maintenance programs. (Strategic Plan WR1)
- 2** Work with cities on current regional issues and look for opportunities to foster partnerships. (Strategic Plan WR1)
- 3** Refine Utility Services Onboarding Program for event efficiency and effective training results (Strategic Plan WD3).

## OBJECTIVES

- Respond to service disruptions (i.e., service leaks, mainline repair, valve replacement, etc.) in a timely manner.
- Identify and prioritize a list of system problem areas and develop a rehabilitation timeline.
- Conduct flushing, air vac, valve, and hydrant maintenance to ensure water system reliability.
- Coordinate with cities of Eastvale and Jurupa Valley to replace water services in alignment with the cities' capital project to maximize cost savings and minimize inconvenience to the public through the Service Line Upgrades Program (SLUP).
- Identify opportunities to expand Construction Services capabilities beyond the SLUP program.
- Evaluate the effectiveness of prior program events by interviewing current staff.
- Following program evaluation, obtain any necessary professional service agreements with consultants for specialized training.
- Optimize and standardize training programs for existing and new employees.

## PERFORMANCE MEASURES:

Dept Goal	Measure	Target	ACTUAL		Est. FY 2025	BUDGET	
			FY 2023	FY 2024		FY 2026	FY 2027
1	Response time to reported leaks within 24 hours.	100%	100%	100%	100%	100%	100%
2	Leaks per 100 miles/year.	<25 miles/year	-	-	-	<25	<25
3	Average time for leaks to be repaired.	1 week	1	1	1	1	1
4	Complete identified poly service replacements with Construction Services team prior to City paving project.	100%	0%	100%	100%	100%	100%

## PRIOR YEAR ACCOMPLISHMENTS:

- 425- Meter Leaks.
- >10k ft of Service lines replaced.
- 2- Dead-end Flushing Cycles (800 Locations).
- Commissioning of Service Line Upgrade Project (SLUP) in Eastvale.

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*Intentionally*

# Parks & Recreation Division



Parks &  
Recreation

Park  
Maintenance

Recreation

# Parks

## Department Personnel

Management Analyst	1.00
Irrigation Technician	1.00
Administrative Specialist	1.00
Parks Maintenance Supervisor	2.00
Parks and Recreation Director	1.00
<b>Total Full-Time</b>	<b>6.00</b>

## Department Personnel (Recreation)

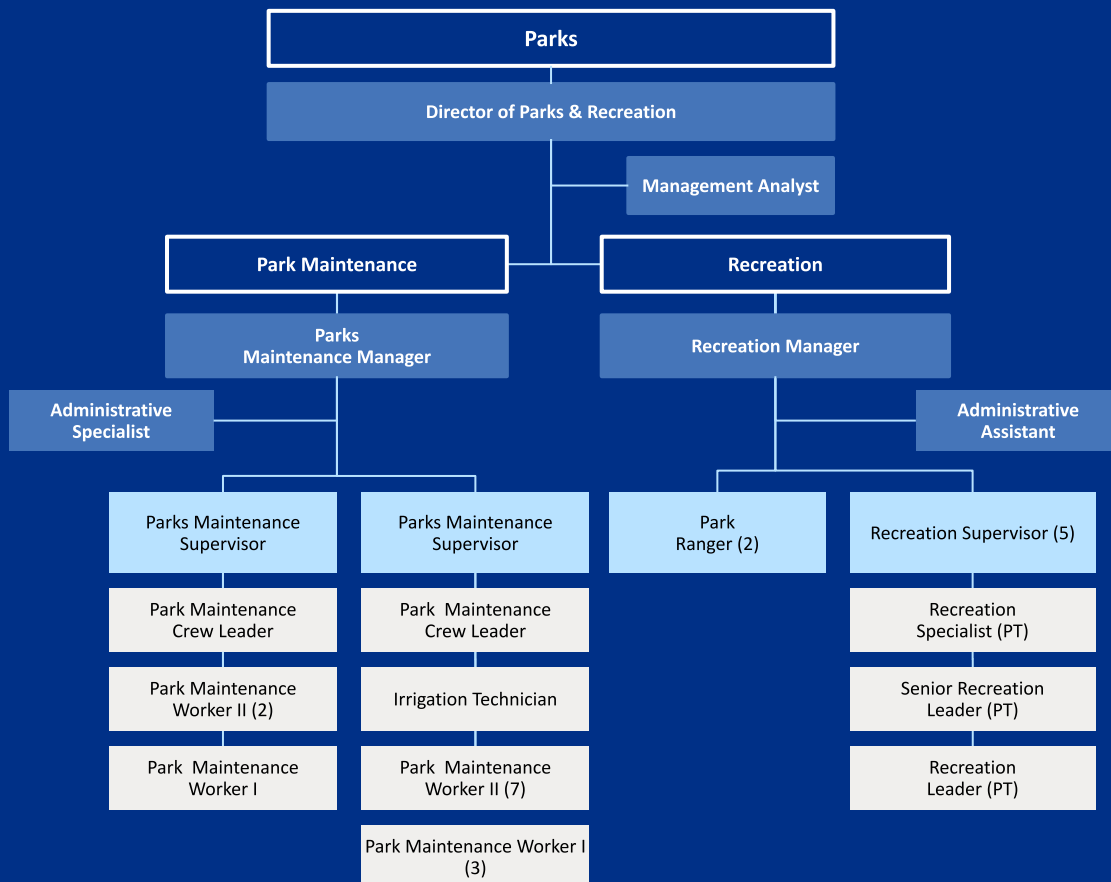
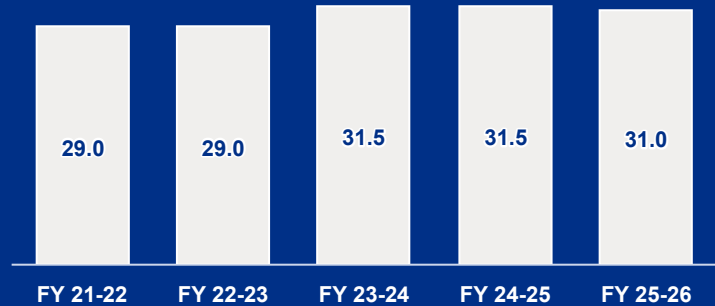
Administrative Assistant	1.00
Park Ranger	2.00
Recreation Manager	1.00
Recreation Supervisor	5.00
<b>Total Full-Time</b>	<b>9.00</b>

## Department Personnel (Maintenance)

Park Maintenance Crew Leader	2.00
Park Maintenance Manager	1.00
Park Maintenance Worker II	13.00
<b>Total Full-Time</b>	<b>16.00</b>

**Total Parks Department Full-Time 31.00**

## Budgeted Positions





## Parks & Recreation – Park Maintenance

### MISSION STATEMENT:

The Park Maintenance Division is responsible for maintaining 15 parks across nearly 240 acres, two community centers, a special event venue, and over five million square feet of public frontage landscaping. Committed to excellence, the division also manages graffiti abatement and follows best practices in park maintenance to foster community pride and enhance the enjoyment of our shared public spaces.

### GOALS

- 1** Collaborative Community Beautification (Strategic Plan PR1 & PR2) Utilize community-driven initiatives to enhance parks, facilities, and public spaces
- 2** Excellence in Park and Facility Management (Strategic Plan PR6) Maintain high standards for the management of parks and facilities by following established best practices
- 3** Community Outreach and Education (Strategic Plan PR5) Promote community awareness of division operations and accessible reporting mechanisms for parks, facilities, frontages, and graffiti

### OBJECTIVES

- ▀ Incorporate feedback gathered through the Park Ambassador Program to guide park and facility improvements, ensuring alignment with program goals and community vision.
- ▀ Begin to implement capital improvement projects identified within the 2025 JCSD Parks & Recreation Master Plan.
- ▀ Maintain the visual appeal of the cities of Eastvale and Jurupa Valley by promptly addressing and removing graffiti in public/private spaces.
- ▀ Strengthen preventive maintenance program to ensure parks and facilities remain in top condition.
- ▀ Increase staffing versatility through targeted training and education, enhancing flexibility and expertise.
- ▀ Optimize equipment performance to ensure reliable, high-performance operations.
- ▀ Use social media and other marketing mediums to increase visibility of the department and outline the reporting process.
- ▀ Engage in community outreach events to connect directly with residents and promote awareness of available services and reporting options.

### PERFORMANCE MEASURES:

Dept Goal	Measure	Target	ACTUAL		Est. FY 2025	BUDGET	
			FY 2023	FY 2024		FY 2026	FY 2027
1	Complete 90% of all Park Ambassador work orders received.	90% Annually	-	-	90%	90%	90%
2	Complete the painting of designated parks as outlined in the park structure painting program.	3 Annually	-	-	3	3	3
2	All field staff attend external educational and/or training seminars.	8 hours per employee annually	-	-	N/A	8 hours per employee	8 hours per employee
3	Attend community outreach events.	4 annually	-	-	N/A	4	4

## PRIOR YEAR ACCOMPLISHMENTS:

### FY 2023/2024

1. Capital Improvement and Maintenance Projects The following projects were successfully completed to enhance park infrastructure and amenities:

- Resurfaced parking lots at Deer Creek, Providence Ranch, Cedar Creek, McCune Family, Orchard, and James C. Huber Parks.
- Installed new fencing around both ballfields at Providence Ranch Park.
- Resurfaced the two tennis courts and installed a new lighting system at McCune Family Park.
- Installed new park furniture (benches, picnic tables, and trash receptacles) at Cedar Creek Park.
- Installed new flooring in the Pinnacle Room in the Eastvale Community Center. Constructed two new tennis courts, resurfaced two existing tennis courts, resurfaced the full-court basketball court, and renovated both playgrounds at Mountain View Park.
- Completed comprehensive turf renovations at all three dog parks and Eastvale Community Park.

2. Systemwide Improvements

- Replaced all park signage across the park system to include updated information, logos, and contact details.
- Completed painting of all structures and facilities at Half Moon, Deer Creek, Symphony, and McCune Family Parks.
- Refreshed planter areas at Half Moon, Deer Creek, Symphony, and Mountain View Parks with new plants and mulch.
- Completed comprehensive turf renovations at all three dog parks and Eastvale Community Park.

3. Community Projects and Volunteer Engagement

- Coordinated with a local Boy Scout Troop to support the construction of a butterfly garden at Riverwalk Park as part of an Eagle Scout project.

4. Environmental Stewardship and Partnerships

- Continued collaboration with the Eastvale Kiwanis Club on monthly street clean-up events and annual Earth Day initiatives, strengthening community engagement and promoting environmental responsibility.

### FY 2024/2025

1. Capital Improvement and Maintenance Projects

The following projects were successfully completed to enhance park infrastructure and amenities:

- Resurfaced the two half-court basketball courts at McCune Family Park.
- Resurfaced the two playgrounds at Half Moon Park.
- Installed a new lighting system in the dog park at Harada Heritage Park.
- Painted the exterior of the Eastvale Community Center.
- Purchased and installed new park furniture (benches, picnic tables, and trash receptacles) at Deer Creek Park.
- Resurfaced the parking lots at American Heroes, Dairyland, Riverwalk, Mountain View, and Eastvale Community Parks.
- Converted two tennis courts at Mountain View Park into eight Pickleball courts.

2. Systemwide Improvements

- Replaced all park signage across the park system to include updated information, logos, and contact details.

- Completed painting of all structures and facilities at Half Moon, Deer Creek, Symphony, and McCune Family Parks.
- Refreshed planter areas at Half Moon, Deer Creek, Symphony, and Mountain View Parks with new plants and mulch.
- Completed comprehensive turf renovations at all three dog parks and Eastvale Community Park.

### 3. Community Engagement and Partnerships

- Launched the Park Ambassador Program to engage volunteers in monitoring park conditions and reporting issues.
- Coordinated with Eastvale Little League on the installation of a new scoreboard at Harada Heritage Park.
- Collaborated with Eastvale Girls Softball Association on the installation of a new softball monument at McCune Family Park.
- Partnered with the Eastvale Kiwanis Club to support monthly street clean-ups and Earth Day events.
- Co-hosted an Arbor Day event with the City of Eastvale.
- Partnered with the Riverside County Regional Park and Open-Space District to install new wayfinding signage along the Eastvale Trail system.

# Parks & Recreation Department – Recreation

## MISSION STATEMENT:

The Recreation Division is dedicated to providing Eastvale residents with exceptional programs, services, and events. National accreditation and awards and recognition from local, statewide, and national organizations assures residents are receiving top-notch facilities and programs that meet the highest standards set forth by parks and recreation professionals across the United States.

## GOALS

**1** Enhance Community Engagement through Innovative Programming (Strategic Plan PR5) Expand our range of special events and programs to meet the diverse needs of the Eastvale community

**2** Elevate Department Visibility (Strategic Plan PR5) Increase community awareness of the department through targeted, strategic efforts

**3** Advance the 2025 Parks & Recreation Master Plan (Strategic Plan PR1) Implement the recreational components of the 2025 Parks & Recreation Master Plan to foster community connections, broaden program offerings, and enhance the use of parks and facilities

## OBJECTIVES

- ▀ Develop and implement recreational opportunities tailored for individuals with diverse abilities.
- ▀ Design and introduce new programs specifically for teens, focusing on recreational, educational, and social activities that encourage personal growth and community involvement.
- ▀ Launch new senior programming that emphasizes physical wellness, social connection, and lifelong learning.
- ▀ Broaden social media engagement by growing followers, diversifying content, and launching innovative campaigns.
- ▀ Consistently promote the department’s mission, vision, and values across all services.
- ▀ Strengthen collaborations with existing community partners while establishing new partnerships with local businesses, organizations, and other stakeholders.
- ▀ Develop and execute a comprehensive implementation strategy that outlines key milestones, resource needs, funding opportunities, and timelines.
- ▀ Increase community awareness of the Master Plan through targeted outreach, informational campaigns, and feedback opportunities to encourage understanding and support.
- ▀ Establish partnerships with local businesses, non-profit organizations and other stakeholders to maximize resources, expand program offerings, and ensure alignment with community needs.

## PERFORMANCE MEASURES:

Dept Goal	Measure	Target	ACTUAL		Est. FY 2025	BUDGET	
			FY 2023	FY 2024		FY 2026	FY 2027
1	Offer classes, programs, or events for individuals with diverse abilities.	4 annually	-	-	N/A	4	4
1	Enhance the Teen Crew Program by incorporating guest speakers focused on career development, skill-building, and personal growth.	6 annually%	-	-	6	6	6
1	Implement continuous senior programs or events that support physical health, social engagement, and educational enrichment.	3	-	-	3	3	3

## PERFORMANCE MEASURES:

Dept Goal	Measure	Target	ACTUAL		Est. FY 2025	BUDGET	
			FY 2023	FY 2024		FY 2026	FY 2027
2	Increase social media followers.	Increase Instagram + 1,000 annually and Facebook + 10% annually	-	-	-	Increase Instagram + 1,000 annually and Facebook + 10% annually	Increase Instagram + 1,000 annually and Facebook + 10% annually
2	Establish new partnership with local business, organization, or key stakeholder to introduce innovative programs, sponsor their initiatives, or enhance awareness of JCSD's services.	1 annually	-	-	-	1	1
3	Communicate the implementation progress of the JCSD Parks & Recreation Master Plan.	4 mediums annually	-	-	-	4 mediums annually	4 mediums annually

## PRIOR YEAR ACCOMPLISHMENTS:

### FY 2023/2024

- Partnered with Feeding America IE to offer a monthly food distribution program at Eastvale Community Park.
- Launched the intergenerational Students and Seniors Program at The Desi House.
- Offered the following new special events:

#### 1. Barks & Brews

#### 2. Eastvale Community Center Open House & Spring Market

- Partnered with the Philistine Rondo School of Discovery Photo Club to display photographs in the Eastvale Community Center.
- Awards and Recognition:

1. Received the 2023 California Park & Recreation Society (CPRS) Award of Excellence for the "Friday 411 with JCSD" video series in the Marketing & Communications category.
2. California Association of Parks & Recreation Districts (CARPD) Award of Distinction: Recognized for Outstanding Innovation in the Students & Seniors Program.

- Sponsored and/or collaborated with local community partners to offer/host the following events and programs:

3. Move through Motivation's 24-Hour Challenge and 5k Run/Walk
  4. Chamber of Commerce's National Day of Prayer Breakfast
  5. Veteran's Day Event (in partnership with the City of Eastvale).
  6. Walk, Bike, Roll to School Event (in partnership with the Corona/Norco Unified School District, Riverside County Sheriff's Department, and the City of Eastvale).
- Successfully executed the Picnic in the Park event, attracting over 20,000 attendees during the three-day event.
  - Launched a Monthly E-Newsletter distributed to 38,000 recipients to enhance marketing efforts for programs, events, and services.

## FY 2024/2025

- Partnered with Feeding America IE to offer a monthly food distribution program at Eastvale Community Park.
  - Successfully launched the Teen CREW Program to engage youth in leadership and service opportunities.\_
  - Expanded the Senior Services Division with innovative intergenerational programming, including events such as Senior Spooktacular.\_
  - Began offering inclusive Adaptive Recreation Programs to better serve community members with diverse abilities.\_
  - Renewed partnership with the Philistine Rondo School of Discovery Photo Club to continue showcasing student photography at the Eastvale Community Center.\_
  - Continued to sponsor and/or collaborate with local community partners to offer/host the following events and programs:
7. Move through Motivation's 24-Hour Challenge and 5k Run/Walk
  8. Chamber of Commerce's National Day of Prayer Breakfast
  9. Veteran's Day Event (in partnership with the City of Eastvale).
  10. Walk, Bike, Roll to School Event (in partnership with the Corona/Norco Unified School District, Riverside County Sheriff's Department, and the City of Eastvale).
- Once again successfully executed Picnic in the Park, drawing over 20,000 attendees over three days.
  - Received the Eastvale Chamber of Commerce Champion of the Year Award, recognizing the District's outstanding service to the community.





## **DEPARTMENTAL BUDGET DETAIL**

## Board/G.M. Services

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 485,050	\$ 638,361	\$ 644,411	\$ 673,873
5002 Salaries - Part-time	17,471	-	-	-
5003 Salaries - Overtime	9,895	3,000	3,000	3,000
Benefits Expenses	216,949	207,738	230,123	238,810
5004 Salaries - Holiday	32,181	-	-	-
5005 Salaries - Vacation	55,177	-	-	-
5006 Salaries - Sick	16,880	-	-	-
5007 Salaries - Comp Time	757	-	-	-
5008 Salaries - Directors	46,675	96,000	95,998	96,015
5011 Salaries - Vacation/Sick Buyback	-	-	11,540	11,540
5013 Cell Phone Reimbursement	2,103	2,643	2,643	2,643
5063 Payroll Taxes	39,722	46,719	43,462	44,537
5068 Other Employer Paid Benefit	21,123	-	47,355	49,690
5070 Adjustment for Vacancy	-	(49,453)	(47,710)	(49,622)
5071 CalPERS Unfunded Liability	90,581	90,600	123,059	123,059
5101 Travel	36	-	-	-
5102 Travel - Directors	881	25,000	25,000	25,000
5104 Conferences and Meetings	46,165	10,000	10,000	10,000
5105 Training	16,751	35,800	35,800	35,800
5106 Postage	1,708	-	-	-
5107 Memberships, Dues and Publications	76,666	66,600	78,200	81,400
5111 Election Expense	-	120,000	-	240,000
5113 Employee Recognition	755	-	10,000	10,000
5114 Post Employment Benefit Expense	(48,266)	-	-	-
5115 Office Supplies	12,545	32,750	24,750	26,750
5117 Sponsorships	-	10,000	10,000	10,000
5201 Outside Services	150,376	60,000	65,800	65,800
5204 Legal Expense	123,553	100,000	100,000	100,000
5207 Strategic Planning	125	50,000	50,000	15,000
5301 Materials and Supplies	19,151	10,000	10,000	10,000
5506 Wireless Devices	3,976	3,240	4,200	4,200
5601 IT Equipment	-	2,500	2,500	2,500
5603 Software Licensing	40	14,550	22,650	22,550
6010 Other Expenses	29,978	40,000	-	-
<b>Total Board/GM Services</b>	<b>\$ 1,469,004</b>	<b>\$ 1,616,048</b>	<b>\$ 1,602,781</b>	<b>\$ 1,852,545</b>



## Records Retention

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 134,443	\$ 139,713	\$ 305,623	\$ 317,848
5003 Salaries - Overtime	595	-	-	-
Benefits Expenses	51,152	38,147	74,299	75,669
5004 Salaries - Holiday	11,168	-	-	-
5005 Salaries - Vacation	10,676	-	-	-
5006 Salaries - Sick	4,462	-	-	-
5007 Salaries - Comp Time	909	-	-	-
5011 Salaries - Vacation/Sick Buyback	7,389	8,885	7,371	7,666
5013 Cell Phone Reimbursement	1,360	810	810	810
5063 Payroll Taxes	13,876	12,036	24,269	25,227
5070 Adjustment for Vacancy	-	(10,850)	(20,578)	(21,321)
5071 CalPERS Unfunded Liability	17,396	17,400	39,517	39,517
5104 Conferences and Meetings	1,197	3,400	3,850	3,850
5105 Training	-	8,000	8,000	8,000
5106 Postage	-	-	200	200
5107 Memberships, Dues and Publications	415	1,000	1,000	1,000
5114 Post Employment Benefit Expense	31,250	46,875	49,180	49,180
5115 Office Supplies	2,176	6,500	6,500	6,500
5201 Outside Services	10,396	9,300	11,100	11,100
5204 Legal Expense	2,972	7,500	7,500	7,500
5604 Software Maintenance	11,092	28,000	28,000	29,000
<b>Total Records Retention</b>	<b>\$ 312,924</b>	<b>\$ 316,716</b>	<b>\$ 546,641</b>	<b>\$ 561,746</b>

## Human Resources

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 376,353	\$ 447,647	\$ 639,092	\$ 684,442
5002 Salaries - Part-time	5,423	16,182	-	-
5003 Salaries - Overtime	562	499	500	500
Benefits Expenses	265,848	115,044	165,902	174,465
5004 Salaries - Holiday	26,330	-	-	-
5005 Salaries - Vacation	24,367	-	-	-
5006 Salaries - Sick	10,909	-	-	-
5007 Salaries - Comp Time	2,312	-	-	-
5010 Salaries - Jury Duty	730	-	-	-
5011 Salaries - Vacation/Sick Buyback	8,514	5,237	12,160	13,036
5013 Cell Phone Reimbursement	2,763	2,457	2,457	2,457
5063 Payroll Taxes	33,242	34,879	46,743	49,189
5068 Other Employer Paid Benefit	-	-	9,400	9,872
5070 Adjustment for Vacancy	-	(31,098)	(42,066)	(44,928)
5104 Conferences and Meetings	19,483	11,700	16,800	16,800
5105 Training	11,392	29,195	29,075	29,075
5106 Postage	-	100	100	100
5107 Memberships, Dues and Publications	1,051	1,965	2,160	2,160
5113 Employee Recognition	52,772	55,300	59,300	59,300
5114 Post Employment Benefit Expense	(17,722)	-	24,590	24,590
5115 Office Supplies	2,557	3,100	4,200	4,200
5201 Outside Services	43,777	183,000	98,400	28,000
5204 Legal Expense	22,355	70,000	70,000	70,000
5206 Other Professional Services	-	13,100	35,100	47,100
5209 Uniforms	(134)	-	-	-
5214 Recruitment	39,871	54,000	46,750	46,750
5301 Materials and Supplies	4,467	4,000	1,500	1,500
5601 IT Equipment	4,225	-	-	-
5602 Software	-	-	6,250	-
5604 Software Maintenance	15,986	35,225	35,500	35,500
<b>Total Human Resources</b>	<b>\$ 957,433</b>	<b>\$ 1,051,532</b>	<b>\$ 1,263,913</b>	<b>\$ 1,254,108</b>

## Finance

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 527,358	\$ 603,314	\$ 713,715	\$ 745,179
5003 Salaries - Overtime	464	-	-	-
Benefits Expenses	231,801	211,247	224,698	249,053
5004 Salaries - Holiday	38,625	-	-	-
5005 Salaries - Vacation	34,977	-	-	-
5006 Salaries - Sick	27,865	-	-	-
5007 Salaries - Comp Time	3,834	-	-	-
5010 Salaries - Jury Duty	558	-	-	-
5011 Salaries - Vacation/Sick Buyback	30,052	25,673	18,865	19,599
5013 Cell Phone Reimbursement	3,649	3,651	3,651	3,651
5063 Payroll Taxes	43,742	45,331	50,434	52,054
5064 State Taxes	5,071	-	-	-
5068 Other Employer Paid Benefit	-	-	12,491	13,116
5070 Adjustment for Vacancy	-	(50,777)	(49,735)	(52,644)
5071 CalPERS Unfunded Liability	126,278	126,300	150,552	150,552
5104 Conferences and Meetings	6,966	6,500	6,500	6,500
5105 Training	1,141	4,000	3,000	3,000
5106 Postage	95	-	-	-
5107 Memberships, Dues and Publications	3,604	3,980	3,590	4,000
5109 Insurance Expense	617,376	619,000	877,162	1,000,386
5112 Education Reimbursement	3,742	-	-	-
5114 Post Employment Benefit Expense	75,469	140,625	122,951	122,951
5115 Office Supplies	478	2,750	1,750	1,750
5201 Outside Services	14,073	35,000	35,000	35,000
5204 Legal Expense	56,009	30,000	35,000	35,000
5206 Other Professional Services	700	800	800	800
5212 Printing	4,559	3,725	3,550	150
5301 Materials and Supplies	167	500	500	500
5506 Wireless Devices	1,331	3,300	1,800	1,800
5601 IT Equipment	-	1,250	1,250	1,250
5603 Software Licensing	-	2,500	-	-
5604 Software Maintenance	-	91,875	133,875	135,975
<b>Total Finance</b>	<b>\$ 1,859,984</b>	<b>\$ 1,910,544</b>	<b>\$ 2,351,399</b>	<b>\$ 2,529,622</b>

## Accounting

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 530,278	\$ 717,296	\$ 837,076	\$ 903,438
5002 Salaries - Part-time	-	-	12,774	-
5003 Salaries - Overtime	9,167	10,003	10,000	10,000
Benefits Expenses	180,327	229,369	219,940	232,236
5004 Salaries - Holiday	40,197	-	-	-
5005 Salaries - Vacation	29,021	-	-	-
5006 Salaries - Sick	32,158	-	-	-
5007 Salaries - Comp Time	2,017	-	-	-
5010 Salaries - Jury Duty	329	-	-	-
5011 Salaries - Vacation/Sick Buyback	10,566	8,696	7,361	7,655
5013 Cell Phone Reimbursement	3,315	3,420	3,420	3,420
5063 Payroll Taxes	49,450	54,685	63,621	66,264
5070 Adjustment for Vacancy	-	(52,495)	(55,717)	(59,159)
5071 CalPERS Unfunded Liability	26,434	26,400	37,226	37,226
5104 Conferences and Meetings	1,078	5,200	5,200	5,200
5105 Training	775	4,300	2,500	2,500
5106 Postage	780	-	-	-
5107 Memberships, Dues and Publications	1,076	3,220	3,295	3,730
5112 Education Reimbursement	5,250	-	-	-
5113 Employee Recognition	151	1,000	1,000	1,000
5114 Post Employment Benefit Expense	15,653	70,313	49,180	49,180
5115 Office Supplies	4,011	4,000	4,000	4,000
5201 Outside Services	82,251	34,200	23,000	29,500
5203 Audit Expense	50,050	51,500	45,000	45,000
5204 Legal Expense	-	10,000	10,000	10,000
5206 Other Professional Services	-	1,250	1,250	1,250
5209 Uniforms	3,336	3,122	6,122	7,037
5212 Printing	400	560	1,040	560
5301 Materials and Supplies	-	500	500	500
5506 Wireless Devices	1,239	1,225	1,225	1,225
5601 IT Equipment	250	1,250	1,250	1,250
5603 Software Licensing	13,704	36,200	78,200	55,200
5604 Software Maintenance	-	8,000	9,000	10,500
<b>Total Accounting</b>	<b>\$ 1,093,263</b>	<b>\$ 1,233,214</b>	<b>\$ 1,377,463</b>	<b>\$ 1,428,712</b>

## Information Technology

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 285,323	\$ 416,738	\$ 522,686	\$ 717,007
5002 Salaries - Part-time	17,810	16,991	12,774	13,284
5003 Salaries - Overtime	1,344	998	-	-
Benefits Expenses	52,971	84,960	91,503	131,585
5004 Salaries - Holiday	24,653	-	-	-
5005 Salaries - Vacation	34,603	-	-	-
5006 Salaries - Sick	29,754	-	-	-
5007 Salaries - Comp Time	3,654	-	-	-
5011 Salaries - Vacation/Sick Buyback	15,087	11,494	3,763	4,093
5013 Cell Phone Reimbursement	1,961	1,889	6,180	6,180
5063 Payroll Taxes	29,582	33,622	38,983	53,194
5070 Adjustment for Vacancy	-	(30,825)	(33,485)	(45,958)
5071 CalPERS Unfunded Liability	49,863	49,800	33,516	33,516
5104 Conferences and Meetings	1,896	7,500	11,000	11,000
5105 Training	8,213	6,000	19,000	19,000
5106 Postage	43	75	75	75
5107 Memberships, Dues and Publications	441	16,480	18,480	16,480
5110 Rents and Leases	11,747	34,000	36,384	36,384
5112 Education Reimbursement	-	5,250	-	-
5113 Employee Recognition	362	1,000	1,500	1,500
5114 Post Employment Benefit Expense	46,875	70,313	49,180	49,180
5115 Office Supplies	6,532	3,000	5,200	5,200
5201 Outside Services	109,580	115,000	166,000	116,000
5204 Legal Expense	383	3,000	3,000	3,000
5214 Recruitment	369	2,000	-	-
5301 Materials and Supplies	2,698	-	3,804	3,804
5506 Wireless Devices	1,563	4,120	4,040	4,040
5507 Internet	163,769	138,100	183,127	183,127
5601 IT Equipment	27,312	15,000	31,853	31,853
5602 Software	66,914	-	-	-
5603 Software Licensing	103,946	222,600	257,800	250,700
5604 Software Maintenance	157,100	187,000	290,799	306,899
<b>Total Information Technology</b>	<b>\$ 1,256,348</b>	<b>\$ 1,416,105</b>	<b>\$ 1,757,162</b>	<b>\$ 1,951,143</b>

## Customer Service

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 500,376	\$ 562,739	\$ 658,073	\$ 751,143
5002 Salaries - Part-time	34	-	-	-
5003 Salaries - Overtime	5,223	7,502	7,500	7,500
Benefits Expenses	229,337	214,888	249,231	264,613
5004 Salaries - Holiday	34,093	-	-	-
5005 Salaries - Vacation	26,054	-	-	-
5006 Salaries - Sick	24,476	-	-	-
5007 Salaries - Comp Time	868	-	-	-
5010 Salaries - Jury Duty	339	-	-	-
5011 Salaries - Vacation/Sick Buyback	9,303	16,693	12,731	15,593
5013 Cell Phone Reimbursement	1,313	1,068	1,068	1,068
5063 Payroll Taxes	46,496	43,567	49,131	55,637
5070 Adjustment for Vacancy	-	(44,738)	(45,888)	(51,780)
5071 CalPERS Unfunded Liability	48,236	48,300	68,033	68,033
5104 Conferences and Meetings	1,322	2,000	3,000	3,000
5105 Training	199	3,000	4,000	4,000
5106 Postage	230,846	203,000	219,000	219,000
5112 Education Reimbursement	361	2,000	2,000	2,000
5113 Employee Recognition	163	600	1,000	1,000
5114 Post Employment Benefit Expense	4,112	70,313	73,770	73,770
5115 Office Supplies	2,696	7,050	5,000	5,000
5201 Outside Services	628,936	386,150	475,500	475,500
5204 Legal Expense	3,640	3,000	3,000	3,000
5212 Printing	54,260	45,000	50,000	54,500
5301 Materials and Supplies	248	1,000	1,000	1,000
5306 Meter Replacement	254,363	-	-	-
5307 Equipment Less than \$10,000	-	1,000	1,000	1,000
5601 IT Equipment	580	2,500	1,500	1,500
5604 Software Maintenance	22,270	60,450	138,450	228,450
5904 Low Income Rate Assistance	68,869	100,000	120,000	120,000
<b>Total Customer Service</b>	<b>\$ 2,199,013</b>	<b>\$ 1,737,082</b>	<b>\$ 2,098,099</b>	<b>\$ 2,304,527</b>

## Meters

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 339,198	\$ 467,133	\$ 591,910	\$ 653,999
5003 Salaries - Overtime	21,854	8,002	8,000	8,000
Benefits Expenses	168,189	166,992	225,530	235,632
5004 Salaries - Holiday	18,855	-	-	-
5005 Salaries - Vacation	21,810	-	-	-
5006 Salaries - Sick	18,126	-	-	-
5007 Salaries - Comp Time	1,686	-	-	-
5011 Salaries - Vacation/Sick Buyback	7,236	5,955	21,706	23,990
5013 Cell Phone Reimbursement	735	750	750	750
5063 Payroll Taxes	33,121	37,911	46,704	51,135
5070 Adjustment for Vacancy	-	(36,409)	(42,404)	(46,349)
5071 CalPERS Unfunded Liability	41,459	41,400	36,476	36,476
5104 Conferences and Meetings	630	1,500	2,000	2,000
5105 Training	525	2,000	3,000	3,000
5113 Employee Recognition	409	600	1,000	1,000
5114 Post Employment Benefit Expense	14,306	70,313	98,361	98,361
5201 Outside Services	596	2,000	2,000	2,000
5209 Uniforms	4,746	7,430	7,000	7,000
5301 Materials and Supplies	8,775	3,550	3,750	3,750
5306 Meter Replacement	411,189	400,000	400,000	300,000
5307 Equipment Less than \$10,000	655	3,500	2,500	2,500
5506 Wireless Devices	6,086	5,400	7,860	7,860
<b>Total Meters</b>	<b>\$ 1,120,186</b>	<b>\$ 1,188,027</b>	<b>\$ 1,416,143</b>	<b>\$ 1,391,104</b>

## Engineering/Development

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 1,458,330	\$ 1,258,529	\$ 1,745,453	\$ 1,865,904
5002 Salaries - Part-time	34,153	-	36,583	38,617
5003 Salaries - Overtime	5,903	3,499	3,500	3,500
Benefits Expenses	546,486	358,655	547,318	571,123
5004 Salaries - Holiday	150,374	-	-	-
5005 Salaries - Vacation	96,961	-	-	-
5006 Salaries - Sick	58,529	-	-	-
5007 Salaries - Comp Time	8,636	-	-	-
5011 Salaries - Vacation/Sick Buyback	41,868	33,008	35,653	37,972
5013 Cell Phone Reimbursement	18,062	6,203	6,203	6,203
5063 Payroll Taxes	131,775	90,100	123,951	129,436
5068 Other Employer Paid Benefit	-	-	12,165	12,774
5070 Adjustment for Vacancy	-	(98,494)	(121,263)	(128,968)
5071 CalPERS Unfunded Liability	219,856	219,900	349,595	349,595
5104 Conferences and Meetings	18,396	25,000	45,700	45,700
5105 Training	13,573	10,000	7,000	7,000
5106 Postage	47	-	-	-
5107 Memberships, Dues and Publications	8,401	7,000	15,000	17,000
5112 Education Reimbursement	10,500	-	5,250	5,250
5114 Post Employment Benefit Expense	52,271	164,063	221,311	221,311
5115 Office Supplies	7,936	4,250	3,250	3,250
5200 Development Engineering Services	(1,870)	-	-	-
5201 Outside Services	23,229	60,000	90,000	90,000
5202 Engineering Services	127,323	80,000	100,000	100,000
5204 Legal Expense	162,890	70,000	163,500	163,500
5209 Uniforms	5,003	5,022	4,000	4,000
5301 Materials and Supplies	536	2,000	5,000	5,000
5506 Wireless Devices	8,947	1,560	5,500	5,500
5601 IT Equipment	3,132	5,000	4,000	4,000
5603 Software Licensing	3,160	45,750	49,500	49,500
5604 Software Maintenance	-	-	6,200	6,200
6100 Capitalized Labor	(198,193)	-	-	-
<b>Total Engineering/Development</b>	<b>\$ 3,016,214</b>	<b>\$ 2,351,045</b>	<b>\$ 3,464,369</b>	<b>\$ 3,613,367</b>



## Water Administration

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 365,396	\$ 722,207	\$ 629,602	\$ 587,520
5003 Salaries - Overtime	1,242	-	2,500	2,500
Benefits Expenses	760,269	354,758	321,810	298,520
5004 Salaries - Holiday	34,335	-	-	-
5005 Salaries - Vacation	35,448	-	-	-
5006 Salaries - Sick	30,625	-	-	-
5007 Salaries - Comp Time	455	-	-	-
5011 Salaries - Vacation/Sick Buyback	18,586	-	4,764	5,237
5013 Cell Phone Reimbursement	4,459	2,717	2,717	2,717
5063 Payroll Taxes	30,780	50,787	48,318	44,295
5068 Other Employer Paid Benefit	-	-	11,825	12,415
5070 Adjustment for Vacancy	-	(56,526)	(42,190)	(38,743)
5104 Conferences and Meetings	51,357	86,425	143,050	143,050
5105 Training	60,798	104,360	125,652	125,652
5107 Memberships, Dues and Publications	6,861	7,500	9,050	9,050
5108 Regulatory Requirements	112,101	127,500	139,663	149,438
5112 Education Reimbursement	-	10,000	15,750	15,750
5114 Post Employment Benefit Expense	(588,337)	-	-	-
5115 Office Supplies	6,574	12,150	14,000	11,150
5120 Board/GM Services	903,437	993,870	1,005,895	1,183,769
5121 Finance and Administration Department	1,816,248	1,890,215	2,340,208	2,529,361
5122 Information Technology Department	772,655	856,506	1,102,782	1,246,774
5123 Records Retention Department	192,450	185,202	343,068	358,955
5124 Human Resources Department	479,675	526,818	644,769	643,179
5125 Customer Service	1,690,383	1,473,681	1,972,294	2,014,360
5126 Engineering & Development	2,304,390	1,754,436	2,739,086	2,603,275
5130 Emergency Preparedness & Safety	324,226	284,149	423,285	326,054
5131 Fleet Services	562,031	475,627	804,908	788,158
5132 Public Affairs	289,086	434,763	603,377	522,368
5133 Government Affairs	117,404	166,939	293,279	325,061
5134 Facilities	1,359,145	936,046	1,231,109	1,365,864
5135 Conservation	501,920	743,779	778,340	792,164
5136 Planning	154,534	843,616	815,720	967,050
5138 Development Engineering Allocation	-	-	573,302	695,761
5139 SCADA	546,676	973,877	575,499	555,469
5201 Outside Services	(22,929)	5,700	60,730	60,730
5204 Legal Expense	7,065	14,000	15,500	15,500
5209 Uniforms	64,741	63,650	97,550	97,550
5212 Printing	705	3,000	1,800	1,800
5301 Materials and Supplies	2,149	9,250	14,250	14,250
5506 Wireless Devices	29,456	31,050	35,770	35,751
5601 IT Equipment	2,897	6,600	3,500	3,500
5602 Software	1,010	2,001	-	-
5603 Software Licensing	-	-	950	950
5604 Software Maintenance	-	-	49,500	51,600
6100 Capitalized Labor	(1,008)	-	-	-
<b>Total Water Administration</b>	<b>\$ 13,029,295</b>	<b>\$ 14,096,653</b>	<b>\$ 17,952,982</b>	<b>\$ 18,567,804</b>

## Wastewater Administration

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 222,029	\$ 446,261	\$ 481,777	\$ 456,900
5003 Salaries - Overtime	17,986	-	1,500	1,500
Benefits Expenses	321,871	205,508	243,096	229,345
5004 Salaries - Holiday	19,470	-	-	-
5005 Salaries - Vacation	11,490	-	-	-
5006 Salaries - Sick	7,027	-	-	-
5007 Salaries - Comp Time	1,837	-	-	-
5011 Salaries - Vacation/Sick Buyback	355	-	2,569	2,807
5013 Cell Phone Reimbursement	1,909	2,241	2,241	2,241
5063 Payroll Taxes	19,668	30,487	36,792	34,070
5070 Adjustment for Vacancy	-	(34,224)	(32,814)	(30,759)
5104 Conferences and Meetings	60,278	23,025	70,550	70,550
5105 Training	30,832	50,180	63,543	63,543
5107 Memberships, Dues and Publications	7,456	7,000	7,950	7,950
5108 Regulatory Requirements	-	20,000	22,208	23,318
5112 Education Reimbursement	-	2,500	5,250	5,250
5114 Post Employment Benefit Expense	(425,324)	-	-	-
5115 Office Supplies	4,867	7,000	7,625	7,625
5120 Board/GM Services	487,709	536,528	522,911	587,522
5121 Finance and Administration Department	980,478	1,020,409	1,216,549	1,255,359
5122 Information Technology Department	417,109	462,374	573,278	618,792
5123 Records Retention Department	103,891	99,979	178,343	178,154
5124 Human Resources Department	183,828	201,894	237,919	237,302
5125 Customer Service	1,619,768	1,404,602	1,541,948	1,681,272
5126 Engineering & Development	711,825	541,946	725,284	998,891
5130 Emergency Preparedness & Safety	175,029	153,394	220,043	161,826
5131 Fleet Services	441,160	363,883	459,608	450,044
5132 Public Affairs	156,060	234,701	313,663	259,259
5133 Government Affairs	63,381	90,120	152,460	161,333
5134 Facilities	712,720	490,853	854,648	773,926
5136 Planning	81,039	442,384	566,280	547,950
5138 Development Engineering Allocation	-	-	397,991	394,232
5139 SCADA	286,673	510,691	399,517	314,740
5201 Outside Services	4,870	3,800	40,505	40,505
5204 Legal Expense	160	5,000	3,000	3,000
5209 Uniforms	25,284	28,232	53,700	53,700
5212 Printing	470	2,000	1,200	1,200
5301 Materials and Supplies	1,403	6,000	9,500	9,500
5506 Wireless Devices	15,952	14,985	11,040	11,040
5601 IT Equipment	4,842	5,600	1,000	1,000
<b>Total Wastewater Administration</b>	<b>\$ 6,775,402</b>	<b>\$ 7,379,353</b>	<b>\$ 9,392,674</b>	<b>\$ 9,614,887</b>

## Parks Administration

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 339,822	\$ 458,511	\$ 573,798	\$ 617,852
5002 Salaries - Part-time	115	-	-	-
5003 Salaries - Overtime	357	5,005	5,000	5,000
Benefits Expenses	140,435	163,285	213,954	222,681
5004 Salaries - Holiday	26,123	-	-	-
5005 Salaries - Vacation	22,634	-	-	-
5006 Salaries - Sick	23,948	-	-	-
5007 Salaries - Comp Time	2,274	-	-	-
5011 Salaries - Vacation/Sick Buyback	7,457	-	3,358	3,492
5013 Cell Phone Reimbursement	2,332	2,283	2,283	2,283
5014 Flexible Spending Account	77	-	-	-
5063 Payroll Taxes	28,159	31,124	39,165	41,982
5068 Other Employer Paid Benefit	-	-	11,592	12,171
5070 Adjustment for Vacancy	-	(41,710)	(37,956)	(40,743)
5071 CalPERS Unfunded Liability	173,988	174,000	231,061	231,061
5101 Travel	3,443	3,000	3,500	3,500
5104 Conferences and Meetings	904	-	18,200	20,000
5105 Training	21,963	24,600	5,000	5,000
5106 Postage	-	-	12,000	15,000
5107 Memberships, Dues and Publications	6,593	6,855	7,000	7,000
5112 Education Reimbursement	7,568	-	-	-
5114 Post Employment Benefit Expense	95,420	187,500	196,721	196,721
5115 Office Supplies	11,202	15,400	22,400	22,400
5201 Outside Services	39,196	25,000	25,000	25,000
5204 Legal Expense	14,420	20,000	20,000	20,000
5212 Printing	3,649	5,000	59,000	65,000
5301 Materials and Supplies	3,479	-	-	-
5506 Wireless Devices	18,209	15,240	19,980	19,980
5601 IT Equipment	895	5,000	5,000	5,000
5604 Software Maintenance	2,858	31,000	30,000	30,000
<b>Total Parks Administration</b>	<b>\$ 997,520</b>	<b>\$ 1,131,093</b>	<b>\$ 1,466,056</b>	<b>\$ 1,530,380</b>

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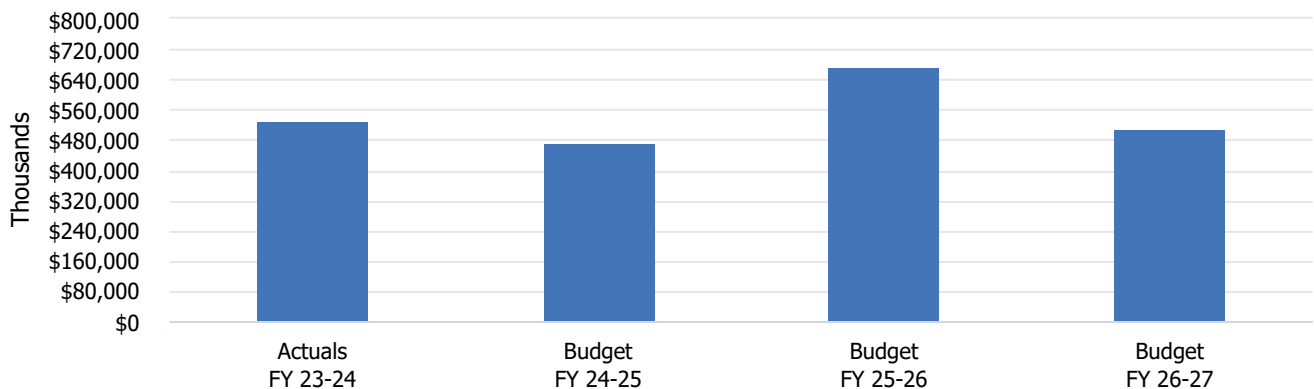
FY 2025-26 & FY 2026-27

# INTERNAL PROGRAMS

## Internal Programs Detail – Emergency Preparedness & Safety

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 131,244	\$ 157,041	\$ 173,948	\$ 183,086
5002 Salaries - Part-time	45,206	-	12,673	13,284
5003 Salaries - Overtime	104	-	-	-
Benefits Expenses	77,977	43,362	54,934	56,056
5004 Salaries - Holiday	10,656	-	-	-
5005 Salaries - Vacation	10,953	-	-	-
5006 Salaries - Sick	5,370	-	-	-
5007 Salaries - Comp Time	107	-	-	-
5011 Salaries - Vacation/Sick Buyback	5,237	36,127	6,027	6,344
5013 Cell Phone Reimbursement	1,554	1,704	1,704	1,704
5063 Payroll Taxes	15,203	14,522	14,256	14,440
5070 Adjustment for Vacancy	-	(13,830)	(13,092)	(13,661)
5071 CalPERS Unfunded Liability	23,787	23,850	32,639	32,639
5104 Conferences and Meetings	1,498	2,000	2,000	2,000
5105 Training	485	2,000	2,000	2,000
5114 Post Employment Benefit Expense	15,625	23,437	24,590	24,590
5115 Office Supplies	350	200	200	200
5201 Outside Services	76,288	74,388	249,388	74,388
5209 Uniforms	-	936	950	950
5301 Materials and Supplies	60,592	56,720	56,720	56,720
5303 Safety Materials	44,504	46,931	54,980	54,980
5506 Wireless Devices	456	480	540	540
<b>Total Emergency Preparedness &amp; Safety</b>	<b>\$ 527,196</b>	<b>\$ 469,868</b>	<b>\$ 674,457</b>	<b>\$ 510,260</b>

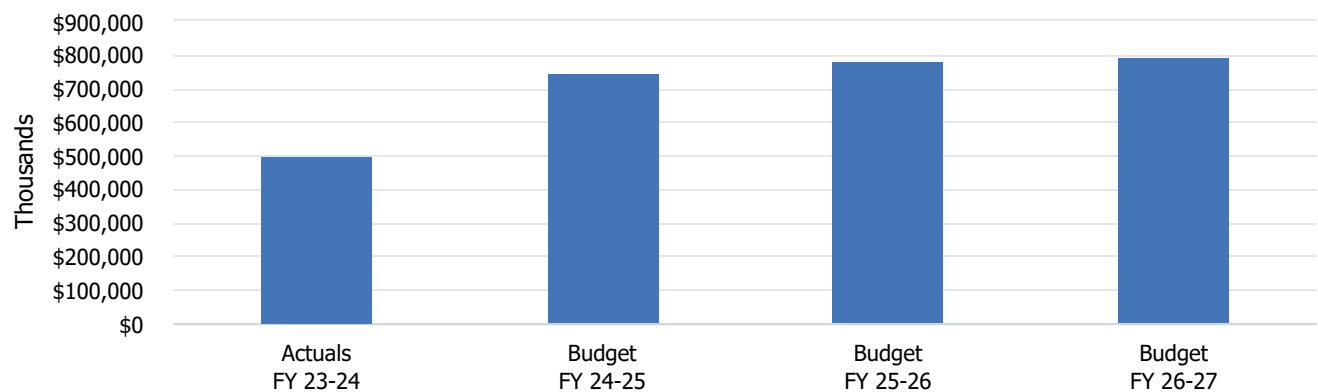
### Emergency Preparedness & Safety



## Internal Programs Detail – Conservation

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 233,346	\$ 196,428	\$ 185,591	\$ 196,638
5002 Salaries - Part-time	23,128	25,583	19,200	18,351
5003 Salaries - Overtime	10,357	9,998	10,000	10,000
Benefits Expenses	45,345	50,299	46,980	48,925
5004 Salaries - Holiday	15,169	-	-	-
5005 Salaries - Vacation	9,481	-	-	-
5006 Salaries - Sick	7,017	-	-	-
5011 Salaries - Vacation/Sick Buyback	-	-	5,049	5,182
5013 Cell Phone Reimbursement	1,608	1,629	1,629	1,629
5063 Payroll Taxes	22,120	17,171	15,223	15,656
5070 Adjustment for Vacancy	-	(15,054)	(12,920)	(13,556)
5071 CalPERS Unfunded Liability	-	-	988	988
5104 Conferences and Meetings	6,518	4,500	7,100	9,100
5105 Training	1,382	3,200	3,000	2,000
5106 Postage	-	5,000	500	500
5107 Memberships, Dues and Publications	1,559	6,125	3,000	3,000
5115 Office Supplies	685	1,500	600	600
5201 Outside Services	16,966	49,750	66,250	69,250
5204 Legal Expense	585	5,000	5,000	5,000
5212 Printing	1,575	29,750	13,850	12,600
5213 Advertising	-	32,500	20,000	20,000
5301 Materials and Supplies	39,858	40,000	53,000	45,000
5506 Wireless Devices	2,153	1,600	1,800	1,800
5601 IT Equipment	893	500	500	500
5901 Conservation Classes/Seminars	3,097	6,800	6,000	6,000
5902 Conservation Rebate Incentives	43,257	210,000	185,000	185,000
5903 Conservation Education Programs	15,819	61,500	141,000	148,000
<b>Total Conservation</b>	<b>\$ 501,918</b>	<b>\$ 743,779</b>	<b>\$ 778,340</b>	<b>\$ 792,163</b>

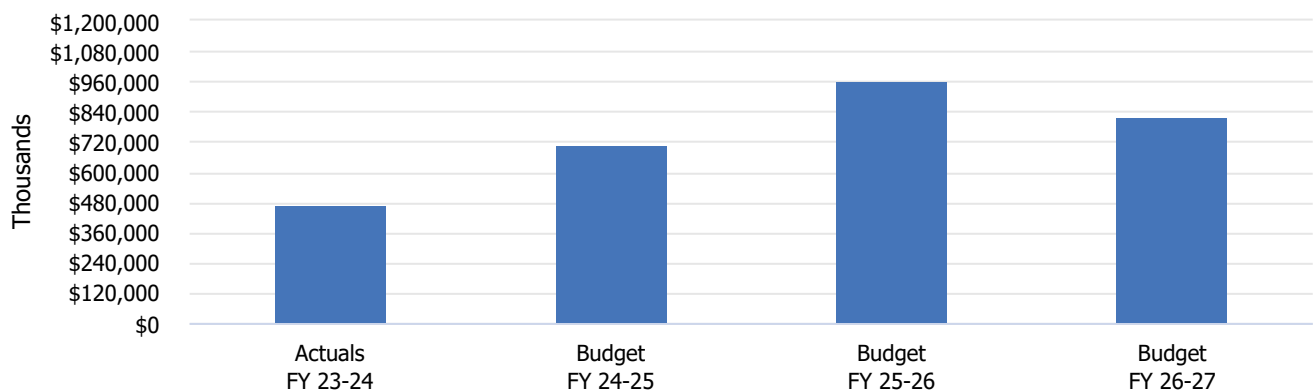
## Conservation



## Internal Programs Detail – Public Affairs

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 76,211	\$ 177,013	\$ 173,221	\$ 188,292
5002 Salaries - Part-time	212	28,368	12,119	-
5003 Salaries - Overtime	2,857	3,499	3,500	3,500
Benefits Expenses	42,826	40,992	49,848	52,914
5004 Salaries - Holiday	5,129	-	-	-
5005 Salaries - Vacation	3,794	-	-	-
5006 Salaries - Sick	3,426	-	-	-
5011 Salaries - Vacation/Sick Buyback	-	-	344	344
5013 Cell Phone Reimbursement	18	18	18	18
5063 Payroll Taxes	6,727	16,308	13,253	13,020
5068 Other Employer Paid Benefit	-	-	9,400	9,872
5070 Adjustment for Vacancy	-	(13,311)	(12,439)	(12,729)
5104 Conferences and Meetings	7,824	8,300	13,750	13,750
5105 Training	-	7,000	4,000	4,000
5106 Postage	27,511	36,700	32,500	33,000
5107 Memberships, Dues and Publications	-	1,600	2,600	2,600
5114 Post Employment Benefit Expense	(11,442)	-	-	-
5115 Office Supplies	458	2,000	2,300	2,300
5117 Sponsorships	23,092	-	30,000	35,000
5201 Outside Services	150,938	224,700	469,450	314,050
5204 Legal Expense	11,797	2,500	3,000	3,000
5212 Printing	37,170	77,300	61,300	61,300
5213 Advertising	31,372	37,100	31,800	31,800
5301 Materials and Supplies	45,093	21,400	26,000	26,000
5603 Software Licensing	5,046	35,445	35,450	35,450
<b>Total Public Affairs</b>	<b>\$ 470,059</b>	<b>\$ 706,932</b>	<b>\$ 961,414</b>	<b>\$ 817,481</b>

### Public Affairs

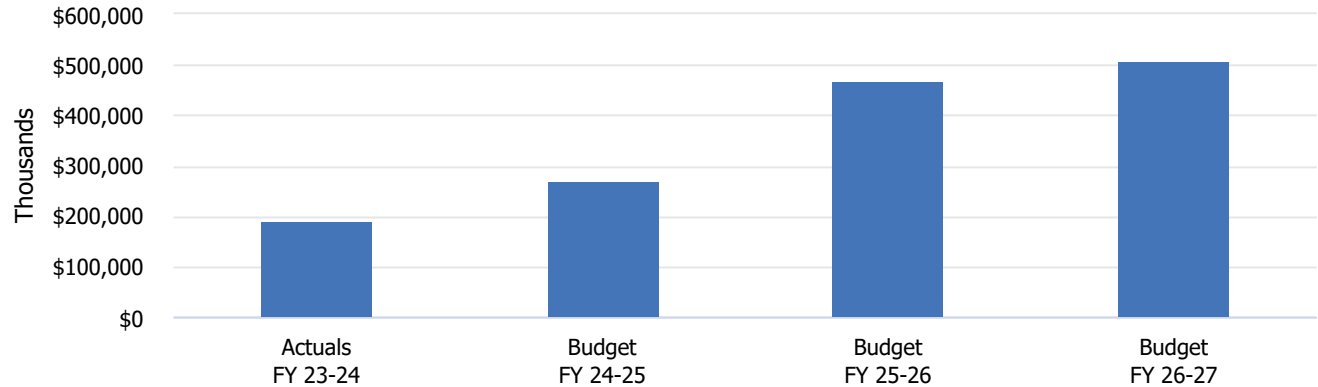




## Internal Programs Detail – Government Affairs

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 42,978	\$ 53,807	\$ 207,252	\$ 225,886
5002 Salaries - Part-time	-	-	13,027	17,644
Benefits Expenses	9,206	11,625	45,116	48,223
5004 Salaries - Holiday	5,497	-	-	-
5005 Salaries - Vacation	2,418	-	-	-
5006 Salaries - Sick	1,524	-	-	-
5011 Salaries - Vacation/Sick Buyback	-	-	172	172
5013 Cell Phone Reimbursement	134	9	9	9
5063 Payroll Taxes	4,416	4,018	16,062	17,493
5070 Adjustment for Vacancy	-	(3,473)	(14,081)	(15,471)
5103 Travel - Legislative	2,343	-	13,350	10,350
5104 Conferences and Meetings	8,011	13,900	16,600	16,600
5117 Sponsorships	1,500	-	-	-
5201 Outside Services	97,388	175,000	150,000	168,000
5204 Legal Expense	-	10,000	2,500	2,500
5212 Printing	500	-	-	-
5301 Materials and Supplies	-	1,000	500	500
5603 Software Licensing	14,990	5,560	16,800	16,800
<b>Total Government Affairs</b>	<b>\$ 190,905</b>	<b>\$ 271,446</b>	<b>\$ 467,307</b>	<b>\$ 508,706</b>

## Government Affairs



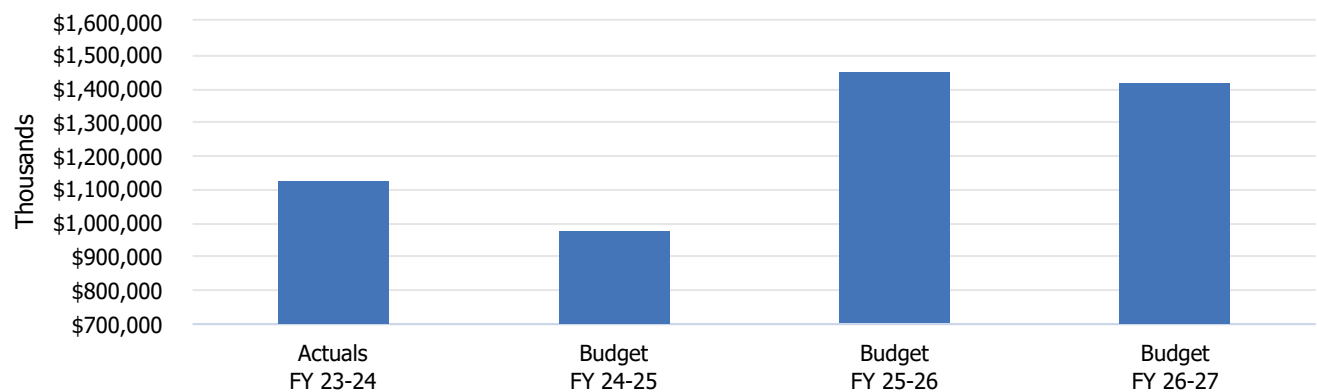
## Internal Programs Detail – Facilities Maintenance

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 95,748	\$ 159,919	\$ 266,847	\$ 284,736
5002 Salaries - Part-time	11,024	-	-	-
5003 Salaries - Overtime	1,085	2,507	2,500	2,500
Benefits Expenses	43,661	59,801	102,000	104,433
5004 Salaries - Holiday	3,848	-	-	-
5005 Salaries - Vacation	7,647	-	-	-
5006 Salaries - Sick	6,193	-	-	-
5007 Salaries - Comp Time	377	-	-	-
5011 Salaries - Vacation/Sick Buyback	2,331	-	6,752	7,133
5013 Cell Phone Reimbursement	1,507	1,065	1,065	1,065
5063 Payroll Taxes	9,245	12,519	21,016	21,980
5070 Adjustment for Vacancy	-	(13,209)	(19,831)	(20,914)
5071 CalPERS Unfunded Liability	28,351	28,350	-	-
5105 Training	95	-	-	-
5107 Memberships, Dues and Publications	215	-	-	-
5108 Regulatory Requirements	4,111	4,000	5,500	5,500
5114 Post Employment Benefit Expense	15,625	23,438	-	-
5201 Outside Services	354,196	394,250	732,400	732,400
5204 Legal Expense	107	-	-	-
5206 Other Professional Services	15,620	-	-	-
5209 Uniforms	12,697	11,186	-	-
5301 Materials and Supplies	46,103	40,000	77,000	78,000
5303 Safety Materials	287	-	-	-
5307 Equipment Less than \$10,000	-	5,000	5,000	5,000
5501 Electricity	103,428	120,000	130,000	143,000
5502 Water	4,862	7,350	7,000	7,000
5503 Refuse	23,694	15,750	25,000	25,000
5504 Gas	622	2,500	2,500	2,500
5505 Phone	-	18,000	-	-
5506 Wireless Devices	1,208	2,000	2,000	2,000
5509 Sewer	3,053	12,500	10,000	10,000
5601 IT Equipment	-	3,000	2,500	2,500
5603 Software Licensing	-	2,000	-	-
<b>Total Facilities Maintenance</b>	<b>\$ 796,940</b>	<b>\$ 911,926</b>	<b>\$ 1,379,249</b>	<b>\$ 1,413,833</b>

## Internal Programs Detail – Fleet Maintenance

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 178,174	\$ 116,969	\$ 300,861	\$ 321,011
5003 Salaries - Overtime	11,798	7,520	10,000	10,000
Benefits Expenses	94,634	49,941	122,742	125,651
5004 Salaries - Holiday	11,704	-	-	-
5005 Salaries - Vacation	23,236	-	-	-
5006 Salaries - Sick	6,423	-	-	-
5007 Salaries - Comp Time	5,267	-	-	-
5011 Salaries - Vacation/Sick Buyback	7,151	21,457	7,196	7,587
5013 Cell Phone Reimbursement	2,304	963	963	963
5063 Payroll Taxes	17,517	10,583	23,681	24,754
5070 Adjustment for Vacancy	-	(12,781)	(22,230)	(23,456)
5071 CalPERS Unfunded Liability	48,116	48,150	66,309	66,309
5104 Conferences and Meetings	1,103	-	-	-
5105 Training	273	-	-	-
5107 Memberships, Dues and Publications	549	-	-	-
5108 Regulatory Requirements	5,235	7,550	12,225	14,925
5114 Post Employment Benefit Expense	46,875	70,313	73,770	73,770
5115 Office Supplies	144	-	-	-
5116 Vehicle Charges	1,154	-	-	-
5201 Outside Services	96,812	173,500	235,200	220,260
5209 Uniforms	1,633	2,372	-	-
5301 Materials and Supplies	157,933	132,500	187,500	175,750
5305 Fuel	368,139	304,500	365,000	350,000
5307 Equipment Less than \$10,000	14,399	5,250	19,500	5,000
5601 IT Equipment	817	3,000	2,500	2,500
5603 Software Licensing	1,500	9,000	9,480	9,480
5604 Software Maintenance	25,688	27,700	36,300	36,300
<b>Total Fleet Maintenance</b>	<b>\$ 1,128,578</b>	<b>\$ 978,487</b>	<b>\$ 1,450,997</b>	<b>\$ 1,420,804</b>

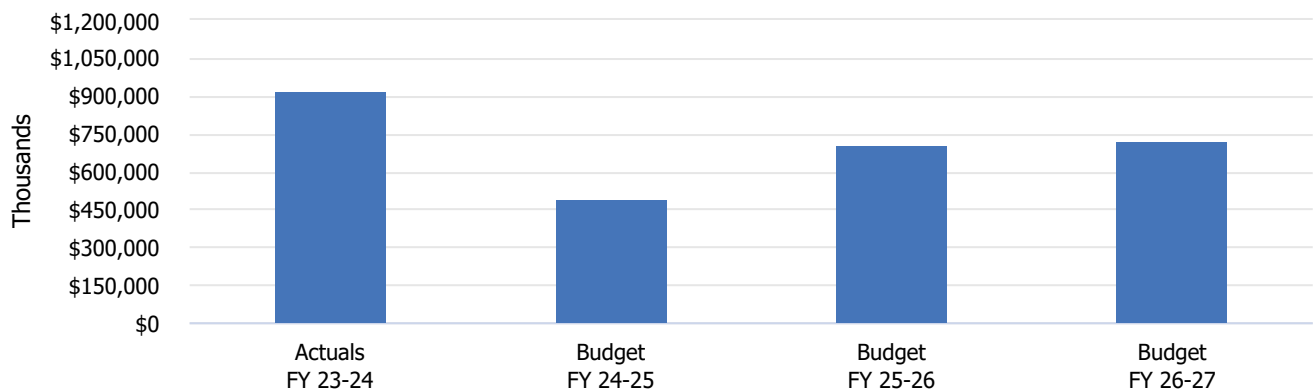
## Fleet Maintenance



## Internal Programs Detail – Mechanical

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 359,163	\$ 166,208	\$ 213,917	\$ 229,269
5002 Salaries - Part-time	-	-	12,167	12,652
5003 Salaries - Overtime	52,730	20,000	50,000	50,000
Benefits Expenses	172,350	74,676	98,054	101,619
5004 Salaries - Holiday	26,524	-	-	-
5005 Salaries - Vacation	38,632	-	-	-
5006 Salaries - Sick	30,109	-	-	-
5007 Salaries - Comp Time	11,651	-	-	-
5011 Salaries - Vacation/Sick Buyback	1,697	10,776	2,430	2,547
5013 Cell Phone Reimbursement	3,769	429	429	429
5063 Payroll Taxes	39,850	13,687	17,772	18,726
5070 Adjustment for Vacancy	-	(18,587)	(15,919)	(16,942)
5071 CalPERS Unfunded Liability	85,934	85,950	91,797	91,797
5105 Training	5,479	-	-	-
5108 Regulatory Requirements	1,779	-	-	-
5114 Post Employment Benefit Expense	23,554	70,313	98,361	98,361
5201 Outside Services	12,004	26,500	26,500	26,500
5209 Uniforms	1,247	1,600	-	-
5301 Materials and Supplies	22,841	10,500	21,000	21,000
5303 Safety Materials	6,103	5,000	7,500	7,500
5308 Tools	7,243	10,000	20,000	20,000
5309 Specialty Tools	16,335	6,000	60,000	60,000
5506 Wireless Devices	4,639	-	-	-
5601 IT Equipment	580	8,000	2,500	2,500
<b>Total Mechanical</b>	<b>\$ 924,213</b>	<b>\$ 491,052</b>	<b>\$ 706,508</b>	<b>\$ 725,958</b>

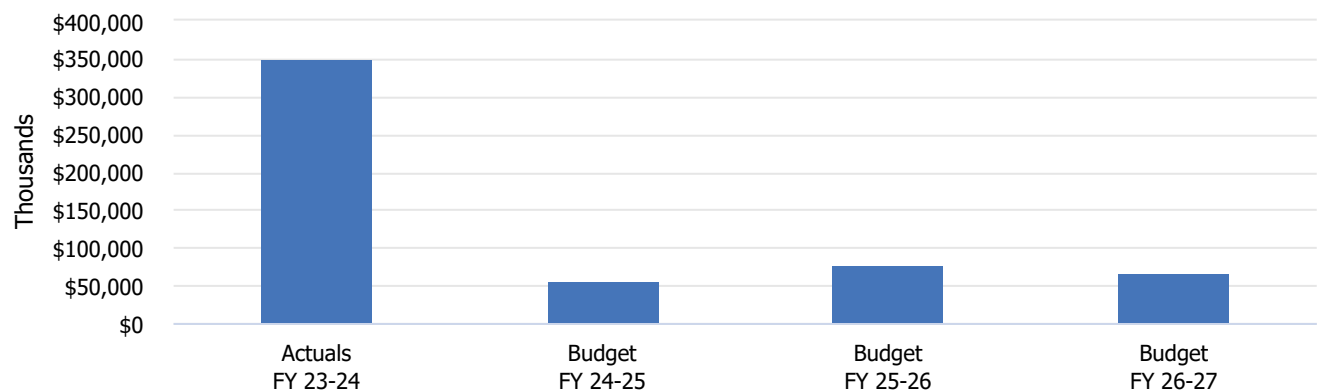
### Mechanical



## Internal Programs Detail – Electrical and Instrumentation

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 162,043	\$ -	\$ 5,157	\$ 5,539
5003 Salaries - Overtime	23,820	20,000	20,000	20,000
Benefits Expenses	77,264	-	1,866	1,974
5004 Salaries - Holiday	10,825	-	-	-
5005 Salaries - Vacation	12,165	-	-	-
5006 Salaries - Sick	6,962	-	-	-
5007 Salaries - Comp Time	3,306	-	-	-
5011 Salaries - Vacation/Sick Buyback	-	662	-	-
5013 Cell Phone Reimbursement	775	-	-	-
5063 Payroll Taxes	16,141	46	400	429
5070 Adjustment for Vacancy	-	(1,036)	(371)	(397)
5201 Outside Services	-	10,500	10,500	10,500
5209 Uniforms	200	2,000	-	-
5301 Materials and Supplies	8,405	10,500	10,500	10,500
5308 Tools	29,255	10,000	25,000	15,000
5601 IT Equipment	-	2,500	2,500	2,500
6100 Capitalized Labor	(454)	-	-	-
<b>Total Electrical &amp; Instrumentation</b>	<b>\$ 350,707</b>	<b>\$ 55,172</b>	<b>\$ 75,552</b>	<b>\$ 66,045</b>

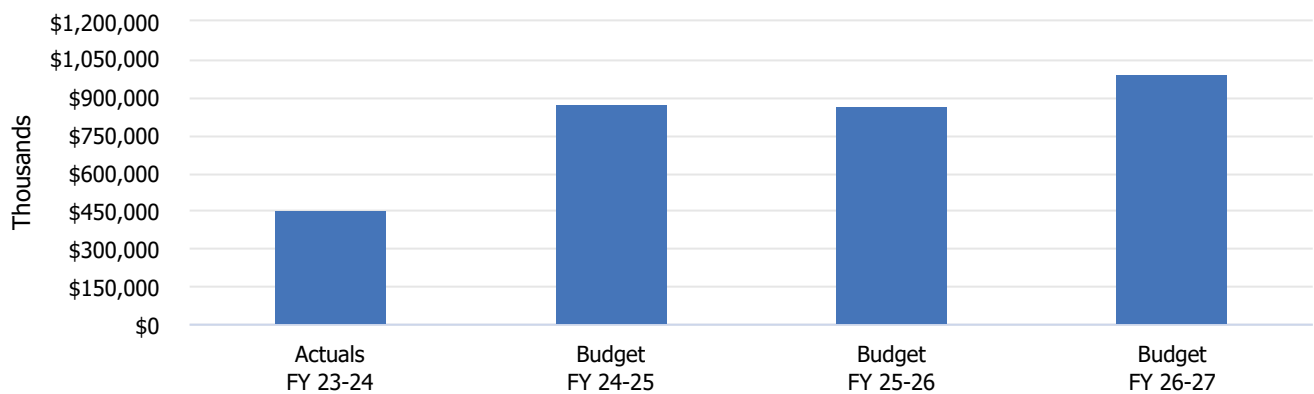
## Electrical and Instrumentation



## Internal Programs Detail – SCADA

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 130,303	\$ 400,345	\$ 448,383	\$ 472,800
5003 Salaries - Overtime	34	-	-	-
Benefits Expenses	28,829	83,759	102,204	107,666
5004 Salaries - Holiday	9,969	-	-	-
5005 Salaries - Vacation	2,867	-	-	-
5006 Salaries - Sick	4,378	-	-	-
5007 Salaries - Comp Time	1,348	-	-	-
5011 Salaries - Vacation/Sick Buyback	1,021	-	-	-
5013 Cell Phone Reimbursement	554	500	-	-
5063 Payroll Taxes	11,346	30,866	33,654	34,483
5070 Adjustment for Vacancy	-	(25,775)	(29,212)	(30,747)
5105 Training	2,626	6,000	-	-
5107 Memberships, Dues and Publications	-	1,000	-	-
5115 Office Supplies	1,504	1,425	-	-
5201 Outside Services	155,600	70,000	65,000	65,000
5209 Uniforms	4,112	1,686	-	-
5301 Materials and Supplies	3,147	-	10,000	10,000
5307 Equipment Less than \$10,000	5,592	2,000	-	-
5415 Scada Repairs & Maintenance	66,961	250,000	200,000	300,000
5506 Wireless Devices	3,694	2,280	-	-
5601 IT Equipment	655	10,000	3,500	3,500
5604 Software Maintenance	19,898	37,700	33,000	30,500
<b>Total SCADA</b>	<b>\$ 454,438</b>	<b>\$ 871,786</b>	<b>\$ 866,529</b>	<b>\$ 993,202</b>

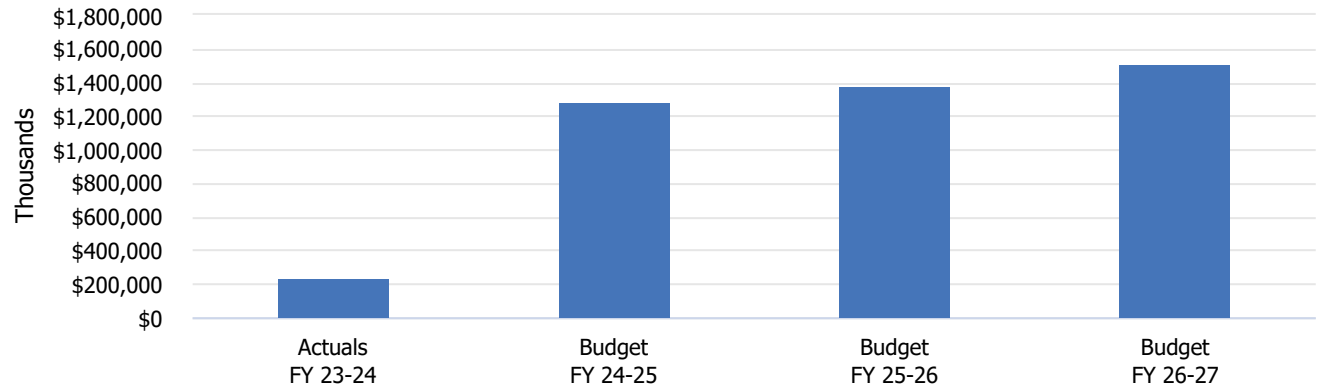
### SCADA



## Internal Programs Detail – Planning

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5201 Outside Services	\$ 32,601	\$ -	\$ -	\$ -
5202 Engineering Services	194,480	1,186,000	1,282,000	1,415,000
5204 Legal Expense	8,493	100,000	100,000	100,000
<b>Total Planning</b>	<b>\$ 235,574</b>	<b>\$ 1,286,000</b>	<b>\$ 1,382,000</b>	<b>\$ 1,515,000</b>

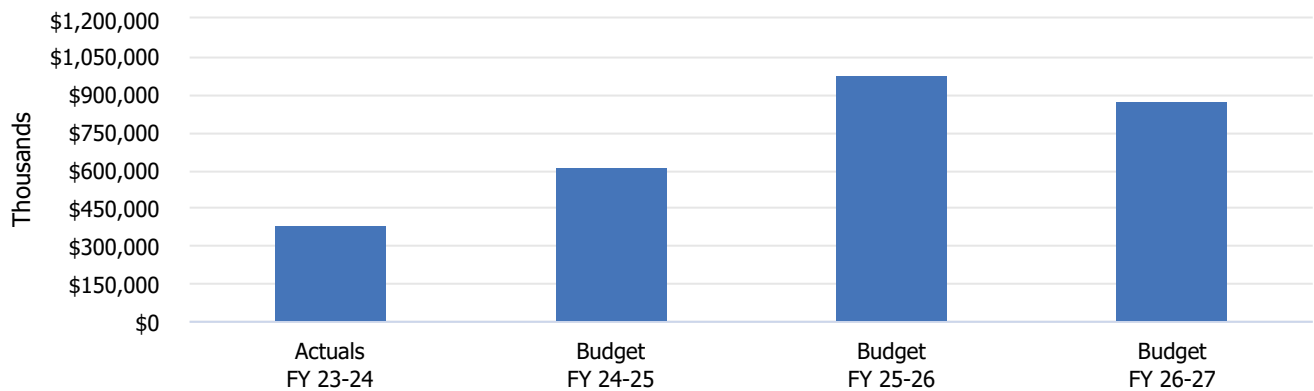
## Planning



## Internal Programs Detail – IT GIS

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
5001 Salaries - Regular	\$ 205,765	\$ 376,570	\$ 484,739	\$ 520,381
5002 Salaries - Part-time	-	18,732	12,167	13,284
5003 Salaries - Overtime	-	998	-	-
Benefits Expenses	72,358	97,085	122,505	127,936
5004 Salaries - Holiday	17,582	-	-	-
5005 Salaries - Vacation	15,005	-	-	-
5006 Salaries - Sick	19,440	-	-	-
5007 Salaries - Comp Time	2,910	-	-	-
5011 Salaries - Vacation/Sick Buyback	1,021	4,386	9,751	10,328
5013 Cell Phone Reimbursement	2,546	2,000	3,420	3,420
5063 Payroll Taxes	20,078	30,903	37,730	39,653
5070 Adjustment for Vacancy	-	(26,532)	(33,345)	(35,579)
5104 Conferences and Meetings	1,984	8,000	14,650	14,650
5105 Training	4,560	6,640	7,000	7,000
5107 Memberships, Dues and Publications	-	-	438	438
5115 Office Supplies	-	-	2,260	-
5201 Outside Services	1,251	35,000	245,000	100,000
5506 Wireless Devices	2,083	2,000	2,700	2,700
5601 IT Equipment	12,329	2,000	3,000	3,000
5604 Software Maintenance	-	55,000	63,000	63,000
<b>Total IT GIS</b>	<b>\$ 378,912</b>	<b>\$ 612,782</b>	<b>\$ 975,015</b>	<b>\$ 870,211</b>

### GIS





FY 2025-26 & FY 2026-27

# LIGHTING & LANDSCAPING DISTRICTS

## Street Lighting District Summary

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
Assessment Revenue	\$ 289,765	\$ 309,723	\$ 312,818	\$ 322,499
Other Revenues	5,812	-	-	-
Transfers In	145,804	60,700	82,200	86,300
<b>Total Revenues</b>	<b>441,381</b>	<b>370,423</b>	<b>395,018</b>	<b>408,799</b>
Benefits Expense	2,181	-	-	-
Other Non-Operating Expense	142,875	33,009	151,442	151,442
Payroll Tax Expense	648	-	-	-
Professional Services	91,821	57,432	80,273	84,277
Salaries Expense	9,056	-	-	-
Transfers Out	-	114,585	-	-
Utilities	164,930	146,601	152,181	159,794
<b>Total Expenses</b>	<b>411,511</b>	<b>351,627</b>	<b>383,896</b>	<b>395,513</b>
<b>Net Change in Fund Balance</b>	<b>\$ 29,870</b>	<b>\$ 18,796</b>	<b>\$ 11,122</b>	<b>\$ 13,286</b>



## Illumination District No. 2

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 204,002	\$ 212,657	\$ 213,458	\$ 218,632
4901 Assessment Transfers	45,000	53,000	80,000	84,000
<b>Total Revenues</b>	<b>249,002</b>	<b>265,657</b>	<b>293,458</b>	<b>302,632</b>
5001 Salaries - Regular	4,827	-	-	-
Benefits Expenses	1,398	-	-	-
5004 Salaries - Holiday	315	-	-	-
5005 Salaries - Vacation	135	-	-	-
5006 Salaries - Sick	45	-	-	-
5007 Salaries - Comp Time	90	-	-	-
5011 Salaries - Vacation/Sick Buyback	315	-	-	-
5013 Cell Phone Reimbursement	19	-	-	-
5063 Payroll Taxes	405	-	-	-
5201 Outside Services	64,822	24,345	49,500	51,975
5204 Legal Expense	90	-	-	-
5205 Assessment Engineering Services	4,692	11,074	4,709	4,944
5501 Electricity	132,688	115,653	121,100	127,155
6014 Streetlight Acquisition Costs	117,075	-	118,558	118,558
7002 Transfers Out	-	114,585	-	-
<b>Total Expenses</b>	<b>326,916</b>	<b>265,657</b>	<b>293,867</b>	<b>302,632</b>
<b>Net Change in Fund Balance</b>	<b>\$ (77,914)</b>	<b>\$ -</b>	<b>\$ (409)</b>	<b>\$ -</b>

## Lighting District 2001-1

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 66,126	\$ 72,234	\$ 75,739	\$ 79,526
4901 Assessment Transfers	100,104	7,700	1,700	1,800
<b>Total Revenues</b>	<b>166,230</b>	<b>79,934</b>	<b>77,439</b>	<b>81,326</b>
5001 Salaries - Regular	2,448	-	-	-
Benefits Expenses	696	-	-	-
5004 Salaries - Holiday	168	-	-	-
5005 Salaries - Vacation	72	-	-	-
5006 Salaries - Sick	24	-	-	-
5007 Salaries - Comp Time	48	-	-	-
5011 Salaries - Vacation/Sick Buyback	168	-	-	-
5013 Cell Phone Reimbursement	16	-	-	-
5063 Payroll Taxes	216	-	-	-
5201 Outside Services	7,891	3,693	6,492	6,815
5204 Legal Expense	48	-	-	-
5205 Assessment Engineering Services	4,853	12,513	14,650	15,375
5501 Electricity	32,242	23,480	23,444	24,620
6011 Tax Collection Expense	-	2,665	2,544	2,544
6014 Streetlight Acquisition Costs	17,100	21,117	21,118	21,118
<b>Total Expenses</b>	<b>65,990</b>	<b>63,468</b>	<b>68,248</b>	<b>70,472</b>
<b>Net Change in Fund Balance</b>	<b>\$ 100,240</b>	<b>\$ 16,466</b>	<b>\$ 9,191</b>	<b>\$ 10,854</b>

## Lighting District 2001-2

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 23,050	\$ 24,832	\$ 23,621	\$ 24,341
4901 Assessment Transfers	700	-	500	500
<b>Total Revenues</b>	<b>23,750</b>	<b>24,832</b>	<b>24,121</b>	<b>24,841</b>
5001 Salaries - Regular	306	-	-	-
Benefits Expenses	87	-	-	-
5004 Salaries - Holiday	21	-	-	-
5005 Salaries - Vacation	9	-	-	-
5006 Salaries - Sick	3	-	-	-
5007 Salaries - Comp Time	6	-	-	-
5011 Salaries - Vacation/Sick Buyback	21	-	-	-
5063 Payroll Taxes	27	-	-	-
5201 Outside Services	4,084	1,748	3,164	3,323
5204 Legal Expense	6	-	-	-
5205 Assessment Engineering Services	4,416	4,059	1,758	1,845
5501 Electricity	-	7,468	7,637	8,019
6011 Tax Collection Expense	-	417	412	412
6014 Streetlight Acquisition Costs	8,700	8,810	8,810	8,810
<b>Total Expenses</b>	<b>17,686</b>	<b>22,502</b>	<b>21,781</b>	<b>22,409</b>
<b>Net Change in Fund Balance</b>	<b>\$ 6,064</b>	<b>\$ 2,330</b>	<b>\$ 2,340</b>	<b>\$ 2,432</b>

## Streetlight Capital Fund

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4901 Assessment Transfers	\$ 142,878	\$ -	\$ 142,730	\$ 142,652
<b>Total Revenues</b>	<b>\$ 142,878</b>	<b>\$ -</b>	<b>\$ 142,730</b>	<b>\$ 142,652</b>
6001 Long-Term Debt Principal	-	-	97,744	101,654
6002 Interest Expense	52,508	-	44,986	40,998
<b>Total Expenses</b>	<b>52,508</b>	<b>-</b>	<b>142,730</b>	<b>142,652</b>
<b>Net Change in Fund Balance</b>	<b>\$ 90,370</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Landscape District Summary

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
Assessment Revenue	\$ 320,151	\$ 328,306	\$ 329,965	\$ 346,463
Transfers In	338,050	78,000	50,000	52,200
<b>Total Revenues</b>	<b>658,201</b>	<b>406,306</b>	<b>379,965</b>	<b>398,663</b>
Benefits Expense	474	-	-	-
Landscape Development & Maintenance	156,077	237,529	210,602	221,134
Payroll Tax Expense	130	-	-	-
Professional Services	10,496	34,155	19,253	20,217
Salaries Expense	1,813	-	-	-
Utilities	124,161	175,899	137,030	141,153
<b>Total Expenses</b>	<b>293,151</b>	<b>447,583</b>	<b>366,885</b>	<b>382,504</b>
<b>Net Change in Fund Balance</b>	<b>\$ 365,050</b>	<b>\$ (41,277)</b>	<b>\$ 13,080</b>	<b>\$ 16,159</b>



## Landscaping District 98-1

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 92,826	\$ 95,831	\$ 94,146	\$ 98,853
4901 Assessment Transfers	68,527	13,000	9,000	9,200
<b>Total Revenues</b>	<b>161,353</b>	<b>108,831</b>	<b>103,146</b>	<b>108,053</b>
5001 Salaries - Regular	840	-	-	-
Benefits Expenses	258	-	-	-
5004 Salaries - Holiday	70	-	-	-
5005 Salaries - Vacation	28	-	-	-
5006 Salaries - Sick	7	-	-	-
5007 Salaries - Comp Time	28	-	-	-
5013 Cell Phone Reimbursement	6	-	-	-
5063 Payroll Taxes	70	-	-	-
5201 Outside Services	910	12,493	7,483	7,858
5204 Legal Expense	532	-	-	-
5205 Assessment Engineering Services	2,513	-	-	-
5409 Landscape Maintenance	35,584	74,731	58,284	61,200
5410 Tree Maintenance	30,147	-	-	-
5412 Irrigation Repairs	1,802	-	-	-
5501 Electricity	529	1,428	1,400	1,470
5502 Water	18,241	22,032	22,960	21,378
<b>Total Expenses</b>	<b>91,565</b>	<b>110,684</b>	<b>90,127</b>	<b>91,906</b>
<b>Net Change in Fund Balance</b>	<b>\$ 69,788</b>	<b>\$ (1,853)</b>	<b>\$ 13,019</b>	<b>\$ 16,147</b>

## Landscaping District 91-1

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 195,895	\$ 200,020	\$ 196,098	\$ 205,903
4901 Assessment Transfers	269,523	65,000	41,000	43,000
<b>Total Revenues</b>	<b>465,418</b>	<b>265,020</b>	<b>237,098</b>	<b>248,903</b>
5001 Salaries - Regular	240	-	-	-
Benefits Expenses	72	-	-	-
5004 Salaries - Holiday	20	-	-	-
5005 Salaries - Vacation	8	-	-	-
5006 Salaries - Sick	2	-	-	-
5007 Salaries - Comp Time	8	-	-	-
5063 Payroll Taxes	20	-	-	-
5201 Outside Services	910	16,177	5,650	5,933
5204 Legal Expense	152	-	-	-
5205 Assessment Engineering Services	2,968	-	-	-
5409 Landscape Maintenance	69,548	145,835	134,667	141,400
5410 Tree Maintenance	7,983	-	-	-
5412 Irrigation Repairs	750	-	-	-
5501 Electricity	1,024	2,550	1,030	1,082
5502 Water	91,222	132,600	95,690	100,475
<b>Total Expenses</b>	<b>174,927</b>	<b>297,162</b>	<b>237,037</b>	<b>248,890</b>
<b>Net Change in Fund Balance</b>	<b>\$ 290,491</b>	<b>\$ (32,142)</b>	<b>\$ 61</b>	<b>\$ 13</b>

## Landscaping District 2003-1C

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 31,430	\$ 32,455	\$ 39,721	\$ 41,707
<b>Total Revenues</b>	<b>\$ 31,430</b>	<b>\$ 32,455</b>	<b>\$ 39,721</b>	<b>\$ 41,707</b>
5001 Salaries - Regular	480	-	-	-
Benefits Expenses	144	-	-	-
5004 Salaries - Holiday	40	-	-	-
5005 Salaries - Vacation	16	-	-	-
5006 Salaries - Sick	4	-	-	-
5007 Salaries - Comp Time	16	-	-	-
5063 Payroll Taxes	40	-	-	-
5201 Outside Services	-	5,485	6,120	6,426
5204 Legal Expense	304	-	-	-
5205 Assessment Engineering Services	2,207	-	-	-
5409 Landscape Maintenance	10,195	16,963	17,651	18,534
5412 Irrigation Repairs	68	-	-	-
5501 Electricity	388	969	520	546
5502 Water	12,757	16,320	15,430	16,202
<b>Total Expenses</b>	<b>26,659</b>	<b>39,737</b>	<b>39,721</b>	<b>41,708</b>
<b>Net Change in Fund Balance</b>	<b>\$ 4,771</b>	<b>\$ (7,282)</b>	<b>\$ -</b>	<b>\$ (1)</b>



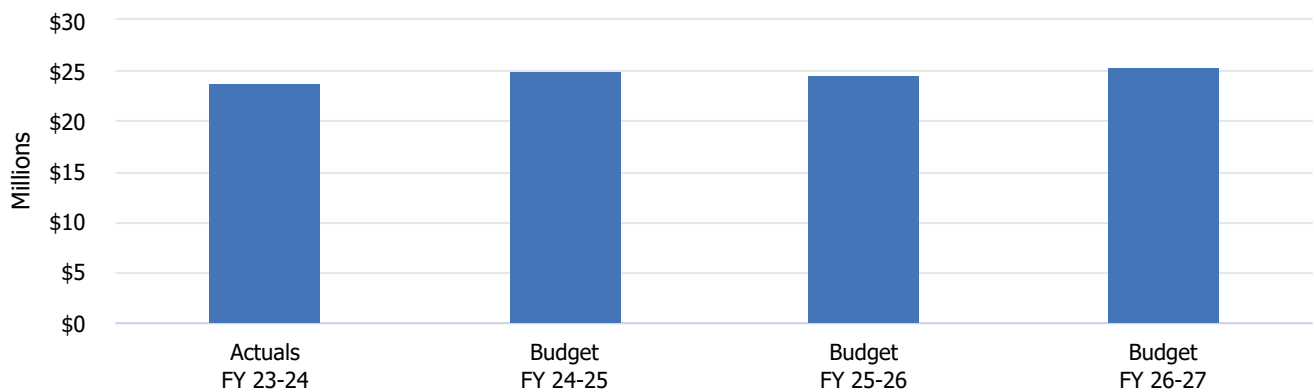
FY 2025-26 & FY 2026-27

# COMMUNITY FACILITY DISTRICTS

## Community Facilities District Summary

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 26,910,042	\$ 25,029,115	\$ 25,250,287	\$ 26,056,527
4501 Interest Income	1,514,137	-	-	-
4603 Reimbursed Costs	140,724	-	-	-
7001 Transfer In	10,477,309	-	-	-
<b>Total Revenues</b>	<b>39,042,212</b>	<b>25,029,115</b>	<b>25,250,287</b>	<b>26,056,527</b>
Salaries	106,201	91,395	290,402	301,823
Benefits / Taxes Expenses	34,315	57,270	41,789	43,735
5070 Adjustment for Vacancy	-	-	(8,403)	(8,753)
5201 Outside Services	9,982	48,031	50,000	50,000
5204 Legal Expense	71,682	27,600	30,000	30,000
5205 Assessment Engineering Services	241,996	166,060	175,281	178,780
6001 Long-Term Debt Principal	(55,000)	12,464,094	11,551,703	12,549,418
6002 Interest Expense	15,003,979	12,017,940	12,396,451	12,193,176
6003 Bond Discount/Premium Expense	(7,686,875)	-	-	-
6004 Cost of Issuance Expense	1,151,443	-	-	-
6005 Fiscal Agent Fees	119,893	111,320	135,750	135,750
6006 Investment and Arbitrage Expense	13,126	34,270	38,750	38,750
6007 Unrealized Gain/Loss	(367,702)	-	-	-
6011 Tax Collection Expense	-	11,139	11,596	11,624
7002 Transfers Out	15,213,641	-	-	-
<b>Total Expenses</b>	<b>23,856,681</b>	<b>25,029,119</b>	<b>24,713,319</b>	<b>25,524,303</b>
<b>Net Change in Fund Balance</b>	<b>\$ 15,185,531</b>	<b>\$ (4)</b>	<b>\$ 536,968</b>	<b>\$ 532,224</b>

### Community Facilities District



## Community Facilities District No. 1

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 2,106,614	\$ -	\$ -	\$ -
4501 Interest Income	47	-	-	-
<b>Total Revenues</b>	<b>2,106,661</b>	<b>-</b>	<b>-</b>	<b>-</b>
Salaries	1,935	-	-	-
Benefits / Taxes Expenses	657	-	-	-
5201 Outside Services	217	-	-	-
5204 Legal Expense	191	-	-	-
5205 Assessment Engineering Services	3,294	-	-	-
6001 Long-Term Debt Principal	5,000	-	-	-
6002 Interest Expense	145,040	-	-	-
6003 Bond Discount/Premium Expense	(189,884)	-	-	-
6005 Fiscal Agent Fees	3,825	-	-	-
6006 Investment and Arbitrage Expense	131	-	-	-
7002 Transfers Out	1,598	-	-	-
<b>Total Expenses</b>	<b>(27,996)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ 2,134,657</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 2

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 1,233,579	\$ 1,257,265	\$ 1,169,556	\$ 1,196,800
4501 Interest Income	115,428	-	-	-
7001 Transfer In	1,065,677	-	-	-
<b>Total Revenues</b>	<b>2,414,684</b>	<b>1,257,265</b>	<b>1,169,556</b>	<b>1,196,800</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	746	600	600	600
5205 Assessment Engineering Services	4,506	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	810,000	775,000	840,000
6002 Interest Expense	721,800	434,500	347,500	308,750
6003 Bond Discount/Premium Expense	(900,062)	-	-	-
6004 Cost of Issuance Expense	66,131	-	-	-
6005 Fiscal Agent Fees	2,020	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	48	745	775	775
6011 Tax Collection Expense	-	1,114	1,114	1,114
7002 Transfers Out	741	-	-	-
<b>Total Expenses</b>	<b>(101,293)</b>	<b>1,257,265</b>	<b>1,135,491</b>	<b>1,161,941</b>
<b>Net Change in Fund Balance</b>	<b>\$ 2,515,977</b>	<b>\$ -</b>	<b>\$ 34,065</b>	<b>\$ 34,859</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

### Community Facilities District No. 3

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 563,342	\$ 567,295	\$ 553,819	\$ 550,529
4501 Interest Income	11	-	-	-
<b>Total Revenues</b>	<b>563,353</b>	<b>567,295</b>	<b>553,819</b>	<b>550,529</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	2,570	3,610	3,507	3,577
6001 Long-Term Debt Principal	(5,000)	380,000	370,000	390,000
6002 Interest Expense	201,125	175,327	155,494	132,100
6003 Bond Discount/Premium Expense	(57,413)	-	-	-
6005 Fiscal Agent Fees	3,825	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	131	745	775	775
6011 Tax Collection Expense	-	317	317	317
7002 Transfers Out	1,598	-	-	-
<b>Total Expenses</b>	<b>149,804</b>	<b>567,295</b>	<b>537,688</b>	<b>534,494</b>
<b>Net Change in Fund Balance</b>	<b>\$ 413,549</b>	<b>\$ -</b>	<b>\$ 16,131</b>	<b>\$ 16,035</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

### Community Facilities District No. 4

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 869,945	\$ 1,002,344	\$ 890,102	\$ 887,733
4501 Interest Income	62,116	-	-	-
4603 Reimbursed Costs	7,231	-	-	-
7001 Transfer In	914,805	-	-	-
<b>Total Revenues</b>	<b>1,854,097</b>	<b>1,002,344</b>	<b>890,102</b>	<b>887,733</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	600,000	550,000	575,000
6002 Interest Expense	446,374	390,394	302,000	274,500
6003 Bond Discount/Premium Expense	(39,735)	-	-	-
6004 Cost of Issuance Expense	73,879	-	-	-
6005 Fiscal Agent Fees	2,438	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	263	745	775	775
6011 Tax Collection Expense	-	300	300	300
7002 Transfers Out	778,081	-	-	-
<b>Total Expenses</b>	<b>1,267,697</b>	<b>1,002,345</b>	<b>864,177</b>	<b>861,877</b>
<b>Net Change in Fund Balance</b>	<b>\$ 586,400</b>	<b>\$ (1)</b>	<b>\$ 25,925</b>	<b>\$ 25,856</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facility District No. 5

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 204,281	\$ 202,364	\$ 201,450	\$ 203,561
4501 Interest Income	4	-	-	-
<b>Total Revenues</b>	<b>204,285</b>	<b>202,364</b>	<b>201,450</b>	<b>203,561</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	2,570	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	135,000	135,000	145,000
6002 Interest Expense	65,040	55,558	48,550	40,400
6003 Bond Discount/Premium Expense	(20,312)	-	-	-
6005 Fiscal Agent Fees	3,825	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	131	745	775	775
6011 Tax Collection Expense	-	155	155	155
7002 Transfers Out	1,598	-	-	-
<b>Total Expenses</b>	<b>55,820</b>	<b>202,364</b>	<b>195,582</b>	<b>197,632</b>
<b>Net Change in Fund Balance</b>	<b>\$ 148,465</b>	<b>\$ -</b>	<b>\$ 5,868</b>	<b>\$ 5,929</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facility District No. 6

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 233,472	\$ 224,381	\$ 216,360	\$ 223,209
4501 Interest Income	5	-	-	-
<b>Total Revenues</b>	<b>233,477</b>	<b>224,381</b>	<b>216,360</b>	<b>223,209</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	150,000	145,000	160,000
6002 Interest Expense	73,327	62,500	52,950	44,400
6003 Bond Discount/Premium Expense	(22,938)	-	-	-
6005 Fiscal Agent Fees	3,825	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	131	745	775	775
6011 Tax Collection Expense	-	231	231	231
7002 Transfers Out	1,598	-	-	-
<b>Total Expenses</b>	<b>62,340</b>	<b>224,382</b>	<b>210,058</b>	<b>216,708</b>
<b>Net Change in Fund Balance</b>	<b>\$ 171,137</b>	<b>\$ (1)</b>	<b>\$ 6,302</b>	<b>\$ 6,501</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facility District No. 7

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 627,930	\$ 629,140	\$ 561,985	\$ 560,646
4501 Interest Income	66,164	-	-	-
7001 Transfer In	611,860	-	-	-
<b>Total Revenues</b>	<b>1,305,954</b>	<b>629,140</b>	<b>561,985</b>	<b>560,646</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	365,000	330,000	345,000
6002 Interest Expense	410,700	252,250	203,500	187,000
6003 Bond Discount/Premium Expense	(525,715)	-	-	-
6004 Cost of Issuance Expense	39,864	-	-	-
6005 Fiscal Agent Fees	2,020	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	48	745	775	775
6011 Tax Collection Expense	-	239	239	239
7002 Transfers Out	740	-	-	-
<b>Total Expenses</b>	<b>(65,946)</b>	<b>629,140</b>	<b>545,616</b>	<b>544,316</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,371,900</b>	<b>\$ -</b>	<b>\$ 16,369</b>	<b>\$ 16,330</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facility District No. 10

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 406,809	\$ 409,169	\$ 407,411	\$ 405,363
4501 Interest Income	8	-	-	-
<b>Total Revenues</b>	<b>406,817</b>	<b>409,169</b>	<b>407,411</b>	<b>405,363</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	315	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	(5,000)	270,000	270,000	285,000
6002 Interest Expense	145,621	127,240	113,389	96,200
6003 Bond Discount/Premium Expense	(41,583)	-	-	-
6005 Fiscal Agent Fees	3,825	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	131	745	775	775
6011 Tax Collection Expense	-	279	279	279
7002 Transfers Out	1,598	-	-	-
<b>Total Expenses</b>	<b>111,113</b>	<b>409,170</b>	<b>395,545</b>	<b>393,556</b>
<b>Net Change in Fund Balance</b>	<b>\$ 295,704</b>	<b>\$ (1)</b>	<b>\$ 11,866</b>	<b>\$ 11,807</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facility District No. 11

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 724,329	\$ 717,900	\$ 640,327	\$ 641,820
4501 Interest Income	76,239	-	-	-
7001 Transfer In	705,559	-	-	-
<b>Total Revenues</b>	<b>1,506,127</b>	<b>717,900</b>	<b>640,327</b>	<b>641,820</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	309	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	415,000	375,000	395,000
6002 Interest Expense	473,750	290,950	234,500	215,750
6003 Bond Discount/Premium Expense	(604,580)	-	-	-
6004 Cost of Issuance Expense	45,934	-	-	-
6005 Fiscal Agent Fees	2,020	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	48	745	775	775
6011 Tax Collection Expense	-	299	299	299
7002 Transfers Out	740	-	-	-
<b>Total Expenses</b>	<b>(75,573)</b>	<b>717,900</b>	<b>621,676</b>	<b>623,126</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,581,700</b>	<b>\$ -</b>	<b>\$ 18,651</b>	<b>\$ 18,694</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facility District No. 12

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 858,890	\$ 854,581	\$ 765,194	\$ 762,826
4501 Interest Income	91,190	-	-	-
7001 Transfer In	843,284	-	-	-
<b>Total Revenues</b>	<b>1,793,364</b>	<b>854,581</b>	<b>765,194</b>	<b>762,826</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	1,033	600	600	600
5205 Assessment Engineering Services	2,587	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	495,000	450,000	470,000
6002 Interest Expense	566,075	347,650	280,750	258,250
6003 Bond Discount/Premium Expense	(722,238)	-	-	-
6004 Cost of Issuance Expense	55,002	-	-	-
6005 Fiscal Agent Fees	2,020	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	48	745	775	775
6011 Tax Collection Expense	-	280	280	280
7002 Transfers Out	740	-	-	-
<b>Total Expenses</b>	<b>(91,956)</b>	<b>854,581</b>	<b>742,907</b>	<b>740,607</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,885,320</b>	<b>\$ -</b>	<b>\$ 22,287</b>	<b>\$ 22,219</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facility District No. 14

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 835,625	\$ 816,620	\$ 792,879	\$ 793,189
4501 Interest Income	33	-	-	-
<b>Total Revenues</b>	<b>835,658</b>	<b>816,620</b>	<b>792,879</b>	<b>793,189</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	(10,000)	435,000	420,000	450,000
6002 Interest Expense	399,616	369,660	337,600	307,700
6003 Bond Discount/Premium Expense	(78,781)	-	-	-
6005 Fiscal Agent Fees	5,830	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	263	745	775	775
6011 Tax Collection Expense	-	309	309	309
7002 Transfers Out	1,598	-	-	-
<b>Total Expenses</b>	<b>324,923</b>	<b>816,620</b>	<b>769,786</b>	<b>770,086</b>
<b>Net Change in Fund Balance</b>	<b>\$ 510,735</b>	<b>\$ -</b>	<b>\$ 23,093</b>	<b>\$ 23,103</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facility District No. 15

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 498,524	\$ 574,739	\$ 516,110	\$ 515,544
4501 Interest Income	49,851	-	-	-
4603 Reimbursed Costs	7,231	-	-	-
7001 Transfer In	729,010	-	-	-
<b>Total Revenues</b>	<b>1,284,616</b>	<b>574,739</b>	<b>516,110</b>	<b>515,544</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	225,000	215,000	225,000
6002 Interest Expense	364,487	337,888	274,000	263,250
6003 Bond Discount/Premium Expense	(19,344)	-	-	-
6004 Cost of Issuance Expense	70,329	-	-	-
6005 Fiscal Agent Fees	2,438	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	263	745	775	775
6011 Tax Collection Expense	-	201	201	201
7002 Transfers Out	647,533	-	-	-
<b>Total Expenses</b>	<b>1,072,103</b>	<b>574,740</b>	<b>501,078</b>	<b>500,528</b>
<b>Net Change in Fund Balance</b>	<b>\$ 212,513</b>	<b>\$ (1)</b>	<b>\$ 15,032</b>	<b>\$ 15,016</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution



## Community Facility District No. 16

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 531,954	\$ 536,649	\$ 475,130	\$ 475,851
4501 Interest Income	52,806	-	-	-
7001 Transfer In	489,375	-	-	-
<b>Total Revenues</b>	<b>1,074,135</b>	<b>536,649</b>	<b>475,130</b>	<b>475,851</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	325,000	290,000	305,000
6002 Interest Expense	328,825	199,800	159,250	144,750
6003 Bond Discount/Premium Expense	(432,349)	-	-	-
6004 Cost of Issuance Expense	30,966	-	-	-
6005 Fiscal Agent Fees	2,020	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	48	745	775	775
6011 Tax Collection Expense	-	198	164	164
7002 Transfers Out	740	-	-	-
<b>Total Expenses</b>	<b>(63,353)</b>	<b>536,649</b>	<b>461,291</b>	<b>461,991</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,137,488</b>	<b>\$ -</b>	<b>\$ 13,839</b>	<b>\$ 13,860</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facility District No. 17

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 1,086,498	\$ 1,073,803	\$ 954,943	\$ 953,346
4501 Interest Income	121,648	-	-	-
7001 Transfer In	1,123,814	-	-	-
<b>Total Revenues</b>	<b>2,331,960</b>	<b>1,073,803</b>	<b>954,943</b>	<b>953,346</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	595,000	535,000	560,000
6002 Interest Expense	753,675	466,900	380,000	353,250
6003 Bond Discount/Premium Expense	(931,931)	-	-	-
6004 Cost of Issuance Expense	75,063	-	-	-
6005 Fiscal Agent Fees	2,020	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	48	745	775	775
6011 Tax Collection Expense	-	252	252	252
7002 Transfers Out	740	-	-	-
<b>Total Expenses</b>	<b>(93,988)</b>	<b>1,073,803</b>	<b>927,129</b>	<b>925,579</b>
<b>Net Change in Fund Balance</b>	<b>\$ 2,425,948</b>	<b>\$ -</b>	<b>\$ 27,814</b>	<b>\$ 27,767</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facility District No. 18

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 1,021,684	\$ 1,013,980	\$ 913,553	\$ 922,371
4501 Interest Income	19	-	-	-
<b>Total Revenues</b>	<b>1,021,703</b>	<b>1,013,980</b>	<b>913,553</b>	<b>922,371</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	560,000	435,000	545,000
6002 Interest Expense	480,900	441,650	439,389	337,750
6003 Bond Discount/Premium Expense	(62,620)	-	-	-
6005 Fiscal Agent Fees	2,384	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	131	745	775	775
6011 Tax Collection Expense	-	679	679	679
7002 Transfers Out	625	-	-	-
<b>Total Expenses</b>	<b>427,817</b>	<b>1,013,980</b>	<b>886,945</b>	<b>895,506</b>
<b>Net Change in Fund Balance</b>	<b>\$ 593,886</b>	<b>\$ -</b>	<b>\$ 26,608</b>	<b>\$ 26,865</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 19

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 1,492,872	\$ 1,484,405	\$ 1,339,361	\$ 1,344,754
4501 Interest Income	30	-	-	-
<b>Total Revenues</b>	<b>1,492,902</b>	<b>1,484,405</b>	<b>1,339,361</b>	<b>1,344,754</b>
Salaries	1,935	2,031	3,410	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,438	3,507
6001 Long-Term Debt Principal	-	820,000	640,000	795,000
6002 Interest Expense	710,425	652,425	648,083	498,250
6003 Bond Discount/Premium Expense	(92,368)	-	-	-
6005 Fiscal Agent Fees	2,384	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	131	745	775	775
6011 Tax Collection Expense	-	329	329	329
7002 Transfers Out	625	-	-	-
<b>Total Expenses</b>	<b>627,594</b>	<b>1,484,405</b>	<b>1,300,350</b>	<b>1,305,586</b>
<b>Net Change in Fund Balance</b>	<b>\$ 865,308</b>	<b>\$ -</b>	<b>\$ 39,011</b>	<b>\$ 39,168</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 21

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 603,370	\$ 601,674	\$ 533,077	\$ 533,541
4501 Interest Income	67,587	-	-	-
7001 Transfer In	625,407	-	-	-
<b>Total Revenues</b>	<b>1,296,364</b>	<b>601,674</b>	<b>533,077</b>	<b>533,541</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	330,000	295,000	310,000
6002 Interest Expense	419,275	259,850	210,500	195,750
6003 Bond Discount/Premium Expense	(517,910)	-	-	-
6004 Cost of Issuance Expense	41,568	-	-	-
6005 Fiscal Agent Fees	2,020	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	48	745	775	775
6011 Tax Collection Expense	-	173	173	173
7002 Transfers Out	740	-	-	-
<b>Total Expenses</b>	<b>(47,862)</b>	<b>601,674</b>	<b>517,550</b>	<b>518,000</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,344,226</b>	<b>\$ -</b>	<b>\$ 15,527</b>	<b>\$ 15,541</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 22

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 229,314	\$ 226,764	\$ 207,189	\$ 210,342
4501 Interest Income	5	-	-	-
<b>Total Revenues</b>	<b>229,319</b>	<b>226,764</b>	<b>207,189</b>	<b>210,342</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	85,000	55,000	85,000
6002 Interest Expense	135,850	129,975	134,139	107,000
6003 Bond Discount/Premium Expense	(10,155)	-	-	-
6005 Fiscal Agent Fees	2,384	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	131	745	775	775
6011 Tax Collection Expense	-	138	138	138
7002 Transfers Out	625	-	-	-
<b>Total Expenses</b>	<b>135,232</b>	<b>226,764</b>	<b>201,154</b>	<b>204,215</b>
<b>Net Change in Fund Balance</b>	<b>\$ 94,087</b>	<b>\$ -</b>	<b>\$ 6,035</b>	<b>\$ 6,127</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 23

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 281,525	\$ 281,340	\$ 289,808	\$ 284,451
4501 Interest Income	8	-	-	-
<b>Total Revenues</b>	<b>281,533</b>	<b>281,340</b>	<b>289,808</b>	<b>284,451</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	130,000	135,000	135,000
6002 Interest Expense	146,650	139,450	134,250	128,850
6003 Bond Discount/Premium Expense	(24,292)	-	-	-
6005 Fiscal Agent Fees	3,405	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	131	745	775	775
6011 Tax Collection Expense	-	239	239	239
<b>Total Expenses</b>	<b>132,291</b>	<b>281,340</b>	<b>281,366</b>	<b>276,166</b>
<b>Net Change in Fund Balance</b>	<b>\$ 149,242</b>	<b>\$ -</b>	<b>\$ 8,442</b>	<b>\$ 8,285</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 24

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 654,832	\$ 656,881	\$ 635,359	\$ 638,987
4501 Interest Income	11	-	-	-
<b>Total Revenues</b>	<b>654,843</b>	<b>656,881</b>	<b>635,359</b>	<b>638,987</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	(15,000)	305,000	285,000	330,000
6002 Interest Expense	360,834	340,032	319,778	278,100
6003 Bond Discount/Premium Expense	(48,527)	-	-	-
6005 Fiscal Agent Fees	3,825	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	131	745	775	775
6011 Tax Collection Expense	-	198	198	198
7002 Transfers Out	1,598	-	-	-
<b>Total Expenses</b>	<b>309,258</b>	<b>656,881</b>	<b>616,853</b>	<b>620,375</b>
<b>Net Change in Fund Balance</b>	<b>\$ 345,585</b>	<b>\$ -</b>	<b>\$ 18,506</b>	<b>\$ 18,612</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 25

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 858,591	\$ 867,534	\$ 770,039	\$ 776,682
4501 Interest Income	111,811	-	-	-
7001 Transfer In	1,031,809	-	-	-
<b>Total Revenues</b>	<b>2,002,211</b>	<b>867,534</b>	<b>770,039</b>	<b>776,682</b>
Salaries	1,935	-	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	3,031	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	420,000	375,000	400,000
6002 Interest Expense	690,300	435,650	360,500	341,750
6003 Bond Discount/Premium Expense	(803,815)	-	-	-
6004 Cost of Issuance Expense	72,800	-	-	-
6005 Fiscal Agent Fees	2,020	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	48	745	775	775
6011 Tax Collection Expense	-	233	233	233
7002 Transfers Out	740	-	-	-
<b>Total Expenses</b>	<b>(31,510)</b>	<b>867,534</b>	<b>747,610</b>	<b>754,060</b>
<b>Net Change in Fund Balance</b>	<b>\$ 2,033,721</b>	<b>\$ -</b>	<b>\$ 22,429</b>	<b>\$ 22,622</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 26

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 282,588	\$ 285,005	\$ 294,586	\$ 295,076
4501 Interest Income	11,583	-	-	-
<b>Total Revenues</b>	<b>294,171</b>	<b>285,005</b>	<b>294,586</b>	<b>295,076</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	130,000	135,000	140,000
6002 Interest Expense	148,525	143,213	138,988	134,263
6003 Bond Discount/Premium Expense	1,364	-	-	-
6005 Fiscal Agent Fees	-	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	525	745	775	775
6011 Tax Collection Expense	-	142	142	142
<b>Total Expenses</b>	<b>156,811</b>	<b>285,006</b>	<b>286,007</b>	<b>286,482</b>
<b>Net Change in Fund Balance</b>	<b>\$ 137,360</b>	<b>\$ (1)</b>	<b>\$ 8,579</b>	<b>\$ 8,594</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 27

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 449,373	\$ 447,612	\$ 463,333	\$ 454,887
4501 Interest Income	14	-	-	-
<b>Total Revenues</b>	<b>449,387</b>	<b>447,612</b>	<b>463,333</b>	<b>454,887</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	200,000	210,000	210,000
6002 Interest Expense	247,100	235,800	227,800	219,400
6003 Bond Discount/Premium Expense	(38,359)	-	-	-
6005 Fiscal Agent Fees	2,005	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	131	745	775	775
6011 Tax Collection Expense	-	161	161	161
<b>Total Expenses</b>	<b>217,274</b>	<b>447,612</b>	<b>449,838</b>	<b>441,638</b>
<b>Net Change in Fund Balance</b>	<b>\$ 232,113</b>	<b>\$ -</b>	<b>\$ 13,495</b>	<b>\$ 13,249</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 28

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 353,459	\$ 350,501	\$ 360,012	\$ 363,927
4501 Interest Income	9	-	-	-
<b>Total Revenues</b>	<b>353,468</b>	<b>350,501</b>	<b>360,012</b>	<b>363,927</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	155,000	160,000	170,000
6002 Interest Expense	192,600	183,700	177,500	171,100
6003 Bond Discount/Premium Expense	(29,920)	-	-	-
6005 Fiscal Agent Fees	2,005	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	131	745	775	775
6011 Tax Collection Expense	-	150	150	150
<b>Total Expenses</b>	<b>171,213</b>	<b>350,501</b>	<b>349,527</b>	<b>353,327</b>
<b>Net Change in Fund Balance</b>	<b>\$ 182,255</b>	<b>\$ -</b>	<b>\$ 10,485</b>	<b>\$ 10,600</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 29

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 802,721	\$ 781,647	\$ 734,483	\$ 736,589
4501 Interest Income	34	-	-	-
<b>Total Revenues</b>	<b>802,755</b>	<b>781,647</b>	<b>734,483</b>	<b>736,589</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	(25,000)	360,000	325,000	380,000
6002 Interest Expense	434,553	409,789	376,006	322,850
6003 Bond Discount/Premium Expense	(46,138)	-	-	-
6005 Fiscal Agent Fees	3,825	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	131	745	775	775
6011 Tax Collection Expense	-	207	207	207
7002 Transfers Out	1,598	-	-	-
<b>Total Expenses</b>	<b>375,366</b>	<b>781,647</b>	<b>713,090</b>	<b>715,134</b>
<b>Net Change in Fund Balance</b>	<b>\$ 427,389</b>	<b>\$ -</b>	<b>\$ 21,393</b>	<b>\$ 21,455</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 30

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 456,198	\$ 454,304	\$ 403,791	\$ 408,632
4501 Interest Income	53,719	-	-	-
7001 Transfer In	496,149	-	-	-
<b>Total Revenues</b>	<b>1,006,066</b>	<b>454,304</b>	<b>403,791</b>	<b>408,632</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	235,000	210,000	225,000
6002 Interest Expense	332,300	207,500	170,000	159,500
6003 Bond Discount/Premium Expense	(401,553)	-	-	-
6004 Cost of Issuance Expense	33,830	-	-	-
6005 Fiscal Agent Fees	2,020	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	48	745	775	775
6011 Tax Collection Expense	-	153	153	153
7002 Transfers Out	740	-	-	-
<b>Total Expenses</b>	<b>(26,218)</b>	<b>454,304</b>	<b>392,030</b>	<b>396,730</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,032,284</b>	<b>\$ -</b>	<b>\$ 11,761</b>	<b>\$ 11,902</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 31

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 724,024	\$ 711,213	\$ 727,117	\$ 726,293
4501 Interest Income	30,076	-	-	-
<b>Total Revenues</b>	<b>754,100</b>	<b>711,213</b>	<b>727,117</b>	<b>726,293</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	310,000	320,000	335,000
6002 Interest Expense	410,725	389,350	373,850	357,850
6003 Bond Discount/Premium Expense	(24,403)	-	-	-
6005 Fiscal Agent Fees	-	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	525	745	775	775
6011 Tax Collection Expense	-	212	212	212
<b>Total Expenses</b>	<b>393,244</b>	<b>711,213</b>	<b>705,939</b>	<b>705,139</b>
<b>Net Change in Fund Balance</b>	<b>\$ 360,856</b>	<b>\$ -</b>	<b>\$ 21,178</b>	<b>\$ 21,154</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 32

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 235,444	\$ 236,221	\$ 206,769	\$ 211,611
4501 Interest Income	25,687	-	-	-
7001 Transfer In	239,326	-	-	-
<b>Total Revenues</b>	<b>500,457</b>	<b>236,221</b>	<b>206,769</b>	<b>211,611</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	125,000	110,000	120,000
6002 Interest Expense	160,450	99,450	78,750	73,250
6003 Bond Discount/Premium Expense	(198,454)	-	-	-
6004 Cost of Issuance Expense	15,557	-	-	-
6005 Fiscal Agent Fees	2,020	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	48	745	775	775
6011 Tax Collection Expense	-	120	120	120
7002 Transfers Out	740	-	-	-
<b>Total Expenses</b>	<b>(13,242)</b>	<b>236,221</b>	<b>200,747</b>	<b>205,447</b>
<b>Net Change in Fund Balance</b>	<b>\$ 513,699</b>	<b>\$ -</b>	<b>\$ 6,022</b>	<b>\$ 6,164</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution



## Community Facilities District No. 33

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 1,010,094	\$ 1,003,239	\$ 949,122	\$ 950,358
4501 Interest Income	154,362	-	-	-
<b>Total Revenues</b>	<b>1,164,456</b>	<b>1,003,239</b>	<b>949,122</b>	<b>950,358</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	430,000	380,000	400,000
6002 Interest Expense	872,288	561,238	529,250	510,250
6003 Bond Discount/Premium Expense	(161,776)	-	-	-
6004 Cost of Issuance Expense	110,047	-	-	-
6005 Fiscal Agent Fees	4,500	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	1,050	745	775	775
6011 Tax Collection Expense	-	351	351	351
<b>Total Expenses</b>	<b>832,506</b>	<b>1,003,240</b>	<b>921,478</b>	<b>922,678</b>
<b>Net Change in Fund Balance</b>	<b>\$ 331,950</b>	<b>\$ (1)</b>	<b>\$ 27,644</b>	<b>\$ 27,680</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 34

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 440,126	\$ 506,038	\$ 443,983	\$ 444,189
4501 Interest Income	40,949	-	-	-
4603 Reimbursed Costs	7,231	-	-	-
7001 Transfer In	600,423	-	-	-
<b>Total Revenues</b>	<b>1,088,729</b>	<b>506,038</b>	<b>443,983</b>	<b>444,189</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	220,000	200,000	210,000
6002 Interest Expense	297,244	274,213	219,000	209,000
6003 Bond Discount/Premium Expense	(18,150)	-	-	-
6004 Cost of Issuance Expense	55,525	-	-	-
6005 Fiscal Agent Fees	2,438	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	263	745	775	775
6011 Tax Collection Expense	-	175	175	175
7002 Transfers Out	525,553	-	-	-
<b>Total Expenses</b>	<b>869,270</b>	<b>506,039</b>	<b>431,052</b>	<b>431,252</b>
<b>Net Change in Fund Balance</b>	<b>\$ 219,459</b>	<b>\$ (1)</b>	<b>\$ 12,931</b>	<b>\$ 12,937</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 35

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 220,528	\$ 221,801	\$ 224,568	\$ 225,804
4501 Interest Income	5	-	-	-
<b>Total Revenues</b>	<b>220,533</b>	<b>221,801</b>	<b>224,568</b>	<b>225,804</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	100,000	100,000	105,000
6002 Interest Expense	115,700	110,000	106,000	102,000
6003 Bond Discount/Premium Expense	(18,368)	-	-	-
6005 Fiscal Agent Fees	2,005	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	-	745	775	775
6011 Tax Collection Expense	-	150	150	150
<b>Total Expenses</b>	<b>105,734</b>	<b>221,801</b>	<b>218,027</b>	<b>219,227</b>
<b>Net Change in Fund Balance</b>	<b>\$ 114,799</b>	<b>\$ -</b>	<b>\$ 6,541</b>	<b>\$ 6,577</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 36

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 310,876	\$ 311,920	\$ 321,716	\$ 321,922
4501 Interest Income	12,673	-	-	-
<b>Total Revenues</b>	<b>323,549</b>	<b>311,920</b>	<b>321,716</b>	<b>321,922</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	4,282	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	120,000	125,000	130,000
6002 Interest Expense	187,038	180,138	175,338	170,338
6003 Bond Discount/Premium Expense	(757)	-	-	-
6005 Fiscal Agent Fees	-	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	525	745	775	775
6011 Tax Collection Expense	-	131	131	131
<b>Total Expenses</b>	<b>194,056</b>	<b>311,920</b>	<b>312,346</b>	<b>312,546</b>
<b>Net Change in Fund Balance</b>	<b>\$ 129,493</b>	<b>\$ -</b>	<b>\$ 9,370</b>	<b>\$ 9,376</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 37

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 418,196	\$ 410,956	\$ 424,342	\$ 424,715
4501 Interest Income	6,419	-	-	-
<b>Total Revenues</b>	<b>424,615</b>	<b>410,956</b>	<b>424,342</b>	<b>424,715</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	210,000	215,000	220,000
6002 Interest Expense	195,200	189,050	184,850	180,013
6003 Bond Discount/Premium Expense	3,306	-	-	-
6005 Fiscal Agent Fees	4,940	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	1,050	745	775	775
6011 Tax Collection Expense	-	255	255	255
<b>Total Expenses</b>	<b>210,893</b>	<b>410,956</b>	<b>411,982</b>	<b>412,345</b>
<b>Net Change in Fund Balance</b>	<b>\$ 213,722</b>	<b>\$ -</b>	<b>\$ 12,360</b>	<b>\$ 12,370</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 38

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 715,379	\$ 769,159	\$ 684,517	\$ 680,037
4501 Interest Income	87,873	-	-	-
4603 Reimbursed Costs	7,231	-	-	-
7001 Transfer In	967,181	-	-	-
<b>Total Revenues</b>	<b>1,777,664</b>	<b>769,159</b>	<b>684,517</b>	<b>680,037</b>
Salaries	1,935	4,062	6,560	6,820
Benefits / Taxes Expenses	625	2,490	-	-
5201 Outside Services	217	2,000	2,000	2,000
5204 Legal Expense	191	1,200	1,200	1,200
5205 Assessment Engineering Services	6,817	7,220	7,014	7,154
6001 Long-Term Debt Principal	-	320,000	295,000	305,000
6002 Interest Expense	573,430	425,531	345,500	330,750
6003 Bond Discount/Premium Expense	(415,082)	-	-	-
6004 Cost of Issuance Expense	78,417	-	-	-
6005 Fiscal Agent Fees	4,458	4,840	5,430	5,430
6006 Investment and Arbitrage Expense	310	1,490	1,550	1,550
6011 Tax Collection Expense	-	325	325	325
7002 Transfers Out	363,975	-	-	-
<b>Total Expenses</b>	<b>615,293</b>	<b>769,158</b>	<b>664,579</b>	<b>660,229</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,162,371</b>	<b>\$ 1</b>	<b>\$ 19,938</b>	<b>\$ 19,808</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 39

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 748,855	\$ 750,556	\$ 682,459	\$ 681,378
4501 Interest Income	13	-	-	-
<b>Total Revenues</b>	<b>748,868</b>	<b>750,556</b>	<b>682,459</b>	<b>681,378</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	310,000	205,000	295,000
6002 Interest Expense	450,200	428,700	445,500	354,250
6003 Bond Discount/Premium Expense	(35,900)	-	-	-
6005 Fiscal Agent Fees	2,384	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	131	745	775	775
6011 Tax Collection Expense	-	205	205	205
7002 Transfers Out	625	-	-	-
<b>Total Expenses</b>	<b>423,837</b>	<b>750,556</b>	<b>662,582</b>	<b>661,532</b>
<b>Net Change in Fund Balance</b>	<b>\$ 325,031</b>	<b>\$ -</b>	<b>\$ 19,877</b>	<b>\$ 19,846</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 42

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 129,808	\$ 134,353	\$ 136,762	\$ 134,960
4501 Interest Income	5,152	-	-	-
<b>Total Revenues</b>	<b>134,960</b>	<b>134,353</b>	<b>136,762</b>	<b>134,960</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	60,000	60,000	60,000
6002 Interest Expense	64,988	62,581	60,781	58,831
6003 Bond Discount/Premium Expense	1,106	-	-	-
6005 Fiscal Agent Fees	2,200	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	525	745	775	775
6011 Tax Collection Expense	-	120	120	120
<b>Total Expenses</b>	<b>75,216</b>	<b>134,352</b>	<b>132,778</b>	<b>131,028</b>
<b>Net Change in Fund Balance</b>	<b>\$ 59,744</b>	<b>\$ 1</b>	<b>\$ 3,984</b>	<b>\$ 3,932</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 43

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 482,958	\$ 471,584	\$ 483,699	\$ 484,677
4501 Interest Income	(3,411)	-	-	-
<b>Total Revenues</b>	<b>479,547</b>	<b>471,584</b>	<b>483,699</b>	<b>484,677</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	180,000	185,000	195,000
6002 Interest Expense	290,075	279,775	272,575	263,325
6003 Bond Discount/Premium Expense	(32,401)	-	-	-
6005 Fiscal Agent Fees	2,420	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	525	745	775	775
6011 Tax Collection Expense	-	158	158	158
<b>Total Expenses</b>	<b>267,016</b>	<b>471,584</b>	<b>469,610</b>	<b>470,560</b>
<b>Net Change in Fund Balance</b>	<b>\$ 212,531</b>	<b>\$ -</b>	<b>\$ 14,089</b>	<b>\$ 14,117</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 45

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 274,686	\$ 269,474	\$ 279,037	\$ 275,123
4501 Interest Income	4,389	-	-	-
<b>Total Revenues</b>	<b>279,075</b>	<b>269,474</b>	<b>279,037</b>	<b>275,123</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	95,000	100,000	100,000
6002 Interest Expense	168,050	162,550	158,750	154,750
6003 Bond Discount/Premium Expense	(9,691)	-	-	-
6005 Fiscal Agent Fees	-	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	525	745	775	775
6011 Tax Collection Expense	-	273	282	282
<b>Total Expenses</b>	<b>165,281</b>	<b>269,474</b>	<b>270,909</b>	<b>267,109</b>
<b>Net Change in Fund Balance</b>	<b>\$ 113,794</b>	<b>\$ -</b>	<b>\$ 8,128</b>	<b>\$ 8,014</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 46

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 402,261	\$ 401,893	\$ 413,770	\$ 411,917
4501 Interest Income	2,408	-	-	-
<b>Total Revenues</b>	<b>404,669</b>	<b>401,893</b>	<b>413,770</b>	<b>411,917</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	135,000	140,000	145,000
6002 Interest Expense	263,188	254,988	249,588	242,588
6003 Bond Discount/Premium Expense	(8,725)	-	-	-
6005 Fiscal Agent Fees	2,420	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	525	745	775	775
6011 Tax Collection Expense	-	254	254	254
7002 Transfers Out	2,200	-	-	-
<b>Total Expenses</b>	<b>266,005</b>	<b>401,893</b>	<b>401,719</b>	<b>399,919</b>
<b>Net Change in Fund Balance</b>	<b>\$ 138,664</b>	<b>\$ -</b>	<b>\$ 12,051</b>	<b>\$ 11,998</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 47

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 507,199	\$ 506,444	\$ 521,870	\$ 524,080
4501 Interest Income	21,451	-	-	-
<b>Total Revenues</b>	<b>528,650</b>	<b>506,444</b>	<b>521,870</b>	<b>524,080</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	195,000	195,000	210,000
6002 Interest Expense	310,738	299,538	299,538	286,538
6003 Bond Discount/Premium Expense	2,355	-	-	-
6005 Fiscal Agent Fees	2,620	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	525	745	775	775
6011 Tax Collection Expense	-	255	255	200
<b>Total Expenses</b>	<b>322,635</b>	<b>506,444</b>	<b>506,670</b>	<b>508,815</b>
<b>Net Change in Fund Balance</b>	<b>\$ 206,015</b>	<b>\$ -</b>	<b>\$ 15,200</b>	<b>\$ 15,265</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 48

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 275,556	\$ 271,974	\$ 281,190	\$ 282,014
4501 Interest Income	4,489	-	-	-
<b>Total Revenues</b>	<b>280,045</b>	<b>271,974</b>	<b>281,190</b>	<b>282,014</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	105,000	110,000	115,000
6002 Interest Expense	161,156	155,156	150,956	146,556
6003 Bond Discount/Premium Expense	(1,490)	-	-	-
6005 Fiscal Agent Fees	-	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	525	745	775	775
6011 Tax Collection Expense	-	166	166	166
<b>Total Expenses</b>	<b>166,588</b>	<b>271,973</b>	<b>272,999</b>	<b>273,799</b>
<b>Net Change in Fund Balance</b>	<b>\$ 113,457</b>	<b>\$ 1</b>	<b>\$ 8,191</b>	<b>\$ 8,215</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 51

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 143,739	\$ 143,194	\$ 147,723	\$ 147,929
4501 Interest Income	2,930	-	-	-
<b>Total Revenues</b>	<b>146,669</b>	<b>143,194</b>	<b>147,723</b>	<b>147,929</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	2,587	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	64,094	66,703	69,418
6002 Interest Expense	71,042	67,331	64,723	62,008
6005 Fiscal Agent Fees	2,420	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	525	745	775	775
6011 Tax Collection Expense	-	118	118	118
<b>Total Expenses</b>	<b>79,542</b>	<b>143,194</b>	<b>143,421</b>	<b>143,621</b>
<b>Net Change in Fund Balance</b>	<b>\$ 67,127</b>	<b>\$ -</b>	<b>\$ 4,302</b>	<b>\$ 4,308</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 52

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 666,463	\$ 659,712	\$ 675,204	\$ 680,973
4501 Interest Income	29,775	-	-	-
<b>Total Revenues</b>	<b>696,238</b>	<b>659,712</b>	<b>675,204</b>	<b>680,973</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,429	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	235,000	240,000	255,000
6002 Interest Expense	425,100	412,600	403,200	393,600
6003 Bond Discount/Premium Expense	(44,550)	-	-	-
6005 Fiscal Agent Fees	2,200	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	525	745	775	775
6011 Tax Collection Expense	-	461	461	461
<b>Total Expenses</b>	<b>389,672</b>	<b>659,712</b>	<b>655,538</b>	<b>661,138</b>
<b>Net Change in Fund Balance</b>	<b>\$ 306,566</b>	<b>\$ -</b>	<b>\$ 19,666</b>	<b>\$ 19,835</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 53

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 250,393	\$ 255,494	\$ 260,619	\$ 262,267
4501 Interest Income	6,678	-	-	-
<b>Total Revenues</b>	<b>257,071</b>	<b>255,494</b>	<b>260,619</b>	<b>262,267</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	4,272	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	90,000	90,000	95,000
6002 Interest Expense	157,100	153,700	151,000	147,400
6003 Bond Discount/Premium Expense	(13,875)	-	-	-
6005 Fiscal Agent Fees	2,420	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	525	745	775	775
6011 Tax Collection Expense	-	143	150	150
<b>Total Expenses</b>	<b>153,410</b>	<b>255,494</b>	<b>253,027</b>	<b>254,627</b>
<b>Net Change in Fund Balance</b>	<b>\$ 103,661</b>	<b>\$ -</b>	<b>\$ 7,592</b>	<b>\$ 7,640</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution



## Community Facilities District No. 54

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 448,107	\$ 445,026	\$ 457,579	\$ 461,700
4501 Interest Income	14,942	-	-	-
4603 Reimbursed Costs	50,000	-	-	-
<b>Total Revenues</b>	<b>513,049</b>	<b>445,026</b>	<b>457,579</b>	<b>461,700</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	3,744	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	150,000	155,000	165,000
6002 Interest Expense	291,800	283,200	277,200	271,000
6003 Bond Discount/Premium Expense	(36,156)	-	-	-
6005 Fiscal Agent Fees	2,100	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	525	745	775	775
6011 Tax Collection Expense	-	175	175	175
<b>Total Expenses</b>	<b>264,981</b>	<b>445,026</b>	<b>444,252</b>	<b>448,252</b>
<b>Net Change in Fund Balance</b>	<b>\$ 248,068</b>	<b>\$ -</b>	<b>\$ 13,327</b>	<b>\$ 13,448</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 55

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ 246,926	\$ 230,967	\$ 234,833	\$ 236,893
4501 Interest Income	6,103	-	-	-
<b>Total Revenues</b>	<b>253,029</b>	<b>230,967</b>	<b>234,833</b>	<b>236,893</b>
Salaries	1,935	2,031	3,280	3,410
Benefits / Taxes Expenses	625	1,245	-	-
5201 Outside Services	217	1,000	1,000	1,000
5204 Legal Expense	191	600	600	600
5205 Assessment Engineering Services	2,587	3,610	3,507	3,577
6001 Long-Term Debt Principal	-	80,000	80,000	85,000
6002 Interest Expense	143,700	139,200	136,000	132,800
6003 Bond Discount/Premium Expense	(12,706)	-	-	-
6005 Fiscal Agent Fees	2,420	2,420	2,715	2,715
6006 Investment and Arbitrage Expense	525	745	775	775
6011 Tax Collection Expense	-	116	116	116
<b>Total Expenses</b>	<b>139,494</b>	<b>230,967</b>	<b>227,993</b>	<b>229,993</b>
<b>Net Change in Fund Balance</b>	<b>\$ 113,535</b>	<b>\$ -</b>	<b>\$ 6,840</b>	<b>\$ 6,900</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 56

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ (14,461)	\$ -	\$ 270,635	\$ 272,902
4501 Interest Income	508	-	-	-
4603 Reimbursed Costs	61,800	-	-	-
<b>Total Revenues</b>	<b>47,847</b>	<b>-</b>	<b>270,635</b>	<b>272,902</b>
Salaries	1,935	-	3,280	3,410
Benefits / Taxes Expenses	625	-	-	-
5201 Outside Services	-	-	1,000	1,000
5204 Legal Expense	(1,492)	-	600	600
5205 Assessment Engineering Services	2,481	-	3,507	3,577
6001 Long-Term Debt Principal	-	-	60,000	65,000
6002 Interest Expense	-	-	190,750	187,750
6004 Cost of Issuance Expense	286,531	-	-	-
6005 Fiscal Agent Fees	5,700	-	2,715	2,715
6006 Investment and Arbitrage Expense	-	-	775	775
6011 Tax Collection Expense	-	-	126	126
7002 Transfers Out	2,413,222	-	-	-
<b>Total Expenses</b>	<b>2,709,002</b>	<b>-</b>	<b>262,753</b>	<b>264,953</b>
<b>Net Change in Fund Balance</b>	<b>\$ (2,661,155)</b>	<b>\$ -</b>	<b>\$ 7,882</b>	<b>\$ 7,949</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 57

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ (14,461)	\$ -	\$ 270,635	\$ 272,902
4501 Interest Income	508	-	-	-
4603 Reimbursed Costs	61,800	-	-	-
<b>Total Revenues</b>	<b>47,847</b>	<b>-</b>	<b>270,635</b>	<b>272,902</b>
Salaries	1,935	-	3,280	3,410
Benefits / Taxes Expenses	625	-	-	-
5201 Outside Services	-	-	1,000	1,000
5204 Legal Expense	(1,492)	-	600	600
5205 Assessment Engineering Services	2,481	-	3,507	3,577
6001 Long-Term Debt Principal	-	-	60,000	65,000
6002 Interest Expense	-	-	190,750	187,750
6004 Cost of Issuance Expense	286,531	-	-	-
6005 Fiscal Agent Fees	5,700	-	2,715	2,715
6006 Investment and Arbitrage Expense	-	-	775	775
6011 Tax Collection Expense	-	-	126	126
7002 Transfers Out	2,413,222	-	-	-
<b>Total Expenses</b>	<b>2,709,002</b>	<b>-</b>	<b>262,753</b>	<b>264,953</b>
<b>Net Change in Fund Balance</b>	<b>\$ (2,661,155)</b>	<b>\$ -</b>	<b>\$ 7,882</b>	<b>\$ 7,949</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 58

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ (14,461)	\$ -	\$ 270,635	\$ 272,902
4501 Interest Income	508	-	-	-
4603 Reimbursed Costs	61,800	-	-	-
<b>Total Revenues</b>	<b>47,847</b>	<b>-</b>	<b>270,635</b>	<b>272,902</b>
Salaries	1,935	-	3,280	3,410
Benefits / Taxes Expenses	625	-	-	-
5201 Outside Services	-	-	1,000	1,000
5204 Legal Expense	(1,492)	-	600	600
5205 Assessment Engineering Services	2,481	-	3,507	3,577
6001 Long-Term Debt Principal	-	-	60,000	65,000
6002 Interest Expense	-	-	190,750	187,750
6004 Cost of Issuance Expense	286,531	-	-	-
6005 Fiscal Agent Fees	5,700	-	2,715	2,715
6006 Investment and Arbitrage Expense	-	-	775	775
6011 Tax Collection Expense	-	-	126	126
7002 Transfers Out	2,413,222	-	-	-
<b>Total Expenses</b>	<b>2,709,002</b>	<b>-</b>	<b>262,753</b>	<b>264,953</b>
<b>Net Change in Fund Balance</b>	<b>\$ (2,661,155)</b>	<b>\$ -</b>	<b>\$ 7,882</b>	<b>\$ 7,949</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

## Community Facilities District No. 59

Acct No. – Description	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget	FY 26-27 Adopted Budget
4320 Assessment Revenues	\$ (14,461)	\$ -	\$ 270,635	\$ 272,902
4501 Interest Income	508	-	-	-
4603 Reimbursed Costs	61,800	-	-	-
<b>Total Revenues</b>	<b>47,847</b>	<b>-</b>	<b>270,635</b>	<b>272,902</b>
Salaries	1,935	-	3,280	3,410
Benefits / Taxes Expenses	625	-	-	-
5201 Outside Services	-	-	1,000	1,000
5204 Legal Expense	(1,492)	-	600	600
5205 Assessment Engineering Services	2,481	-	3,507	3,577
6001 Long-Term Debt Principal	-	-	60,000	65,000
6002 Interest Expense	-	-	190,750	187,750
6004 Cost of Issuance Expense	286,531	-	-	-
6005 Fiscal Agent Fees	5,700	-	2,715	2,715
6006 Investment and Arbitrage Expense	-	-	775	775
6011 Tax Collection Expense	-	-	126	126
7002 Transfers Out	2,413,222	-	-	-
<b>Total Expenses</b>	<b>2,709,002</b>	<b>-</b>	<b>262,753</b>	<b>264,953</b>
<b>Net Change in Fund Balance</b>	<b>\$ (2,661,155)</b>	<b>\$ -</b>	<b>\$ 7,882</b>	<b>\$ 7,949</b>

Note: Preliminary subject to change upon Adoption of Ordinance / Resolution

FY 2025-26 & FY 2026-27

# CAPITAL & DEBT

## Capital Expenditures

Jurupa Community Services District defines capital expenditures as 1) routine purchases and replacement of assets with a cost exceeding \$10,000 and an expected life of more than two years.

The District's FY 2025-26 & FY 2026-27 Capital Budget contains \$120,464,078 & \$68,813,390, respectively in total capital expenditures. Of this amount, \$100,425,978 are current year (Year 1) and \$56,614,005 (Year 2) costs pertaining to projects shown in the District's Capital Improvement Program, presented in greater detail in the remainder of this section. The remaining Adopted capital expenditures of \$20,038,100 for FY 2025-26 and \$12,199,385 FY 2026-27 are routine asset purchases, referred to as Capital Outlay, which appear in each year's budget as requests to replace vehicles, computers, and office equipment, and to conduct infrastructure planning and third-party projects.

A summary of the Adopted Biennial Capital Budget is shown below.

### Capital Expenditures Summary

Capital Improvement Program 25-26	
Parks Neighborhood Centers	\$ 550,000
Technology	650,000
Wastewater Lift Station & Force Mains	2,050,000
Wastewater Operations & Maintenance Projects	105,000
Wastewater Pipeline Replacement Projects	12,304,000
Wastewater Treatment Plant Improvements	4,424,478
Wastewater Trunk Projects	250,000
Water Distribution Projects	4,657,500
Water Operations & Maintenance Projects	8,945,000
Water Pipeline Replacement Projects	5,800,000
Water Reservoir Projects	350,000
Water Source Development	60,340,000
<b>Total CIP Expenditures</b>	<b>\$ 100,425,978</b>

Capital Outlay Expenditures 25-26	
Parks Equipment	\$ 302,000
Parks Neighborhood Centers	300,000
Parks Operations & Maintenance Projects	466,000
Parks Vehicles	310,000
Wastewater Equipment	14,000
Wastewater Operations & Maintenance Projects	4,132,600
Wastewater Third Party Projects	267,500
Wastewater Vehicles	2,250,000
Water Equipment	565,100
Water Operations & Maintenance Projects	9,078,400
Water Third Party Projects	182,500
Water Vehicles	2,170,000
<b>Total Capital Outlay</b>	<b>\$ 20,038,100</b>

Capital Improvement Program 26-27	
Parks Operations & Maintenance Projects	\$ 500,000
Technology	470,000
Wastewater Lift Station & Force Mains	4,070,000
Wastewater Pipeline Replacement Projects	5,240,000
Wastewater Treatment Plant Improvements	3,199,630
Wastewater Trunk Projects	1,300,000
Water Distribution Projects	5,134,375
Water Operations & Maintenance Projects	7,650,000
Water Pipeline Replacement Projects	2,700,000
Water Reservoir Projects	250,000
Water Source Development	26,100,000
<b>Total CIP Expenditures</b>	<b>\$ 56,614,005</b>

Capital Outlay Expenditures 26-27	
Parks Equipment	\$ 77,000
Parks Neighborhood Centers	250,000
Parks Operations & Maintenance Projects	436,000
Parks Vehicles	245,000
Wastewater Operations & Maintenance Projects	3,306,235
Wastewater Third Party Projects	267,500
Water Equipment	215,000
Water Operations & Maintenance Projects	6,485,150
Water Third Party Projects	182,500
Water Vehicles	735,000
<b>Total Capital Outlay</b>	<b>\$ 12,199,385</b>

## Capital Outlay Expenditures

The District defines capital outlay expenditures as an individually significant acquisition of capital assets that are expected to last more than two years and have an individual cost of \$10,000 or more. This threshold is applied at the individual asset level. Capital outlay assets typically do not require planning or permitting and have shorter useful lives than assets in the Capital Improvement Program. Conversely, the capital improvement program is comprised of the District's facility needs that cover a five-year period. The CIP includes long-term capital outlay investment in plants, pipelines, conveyance system, land, facilities, and other significant improvements.

### Impact of Capital Expenditures on Operating Budget

The District takes into consideration the impacts that capital expenditures have on the operating budget. Many of the District's CIPs are to replace or repair aging infrastructure to maintain system reliability. As the District systematically updates the infrastructure, savings are realized on energy as the technology improves and the District makes a concerted effort to realize the maximum savings possible. Some of the larger CIPs are to improve our access to local water sources by drilling wells and building treatment facilities. This allows the District more flexibility when planning the use of local sources within the water production mix. The following table illustrates the impact on operating budget for these capital outlays budgeted during this biennial budget.

Project Title	FY 2025-26 Operating Impact	FY 2026-27 Operating Impact
<b>Water Capital Projects</b>		
250KVA Generator 2027 - Asset Reliability #E051	\$ -	\$ 160,000
68 <sup>th</sup> Street Extension	150,000	100,000
Agate Booster Station Improvements	60,000	340,000
Asphalt Patching	907,500	842,500
Backhoe Trailer 2027 - Distribution #E071	-	55,000
Camera Surveillance & Access Control	1,200,000	-
CNG Dump Truck 2026 - Construction Crew	300,000	-
CNG Dump Truck #2 2026 - Construction Crew	300,000	-
Compressor - Construction Crew #2410	25,000	-
Compressor - Construction Crew #2411	25,000	-
Compressor - Distribution #249	25,000	-
CTEC #249 Bed - Distribution #341	84,700	-
Districtwide Asset Management	943,500	314,500
Drinking Water Trailer - Community Affairs	40,000	-
Dump Truck CNG 2026 - Distribution #024	300,000	-
Dump Truck CNG 2026 - Distribution #075	300,000	-
EH Wachs Vavle Truck 2027	-	240,000
Electrical Assets Maintenance	200,000	200,000
Electronic O&M Manuals	943,500	-
E-Transit 2026 - Water Systems #1511	85,000	-
Facilities Rehabilitation Project	75,000	75,000
Ford E-Transit 2026 - Conservation #1514	95,000	-
Ford Lighntning Truck - SCADA #1510	80,000	-
Ford Lightning 2026 - Asset Reliability #086	75,000	-
Ford Lightning 2026 - Distribution #1513	80,000	-
Ford Lightning 2026 - Engineering #141	75,000	-
Ford Lightning 2027 - Distribution #166	-	80,000
Ford Lightning 2027 - Pool #161	-	80,000
Ford Lightning 2027 - Treatment #165	-	80,000
Ford Lightning Truck 2026 - Asset Reliability	80,000	-

Project Title	FY 2025-26 Operating Impact	FY 2026-27 Operating Impact
Ford Lightning Truck 2026 - Engineering #155	75,000	-
Full Size SUV 2026 - Community Affairs	65,000	-
Generator 25KVA - Asset Reliability #E013	35,000	-
Generator 25KVA - Asset Reliability #E992	35,000	-
GIS Water and Wastewater Pipeline Realignment	168,900	28,150
Harbor Construction Bed - Construction Crew #342	75,200	-
Harbor Construction Bed - Construction Crew #343	75,200	-
Headquarters Improvement	50,000	50,000
Headquarters Parking Lot Improvement	975,000	975,000
IT Master Plan Ph 1 - Water	292,500	-
IT Master Plan - Ph 2	-	292,500
Jurupa Road Grade Separation	32,500	32,500
Localized System Repairs	807,500	742,500
Meter Replacement Program - System Flow Meters	50,000	50,000
New Electric Vehicle Charging	130,000	1,050,000
New Emergency Evacuation Center Power Backup	200,000	-
New High School Well Bypass	200,000	-
Reservoir Facility Maintenance	250,000	250,000
Roger Teagarden Vessel Coating	300,000	300,000
Source Water Reliability Study	550,000	250,000
Third Party Relocations	150,000	150,000
Towable Manlift 2026	65,000	-
Treatment Plant Maintenance	225,000	225,000
Utility Truck 2026 - Asset Reliability #151	85,000	-
Utility Truck 2026 - Asset Reliability #157	85,000	-
Utility Truck 2026 - Asset Reliability #159	85,000	-
Utility Truck 2026 - Water Systems #158	85,000	-
Utility Truck 2027 - Asset Reliability #162	-	85,000
Utility Truck 2027 - Distribution #186	-	85,000
Utility Truck 2027 - Distribution #196	-	85,000
Well Maintenance & Booster Program	400,000	400,000
<b>Total Water Capital Projects</b>	<b>\$ 11,996,000</b>	<b>\$ 7,617,650</b>
<b>Wastewater Capital Projects</b>		
14K Dump Trailer#	\$ 14,000	\$ -
Asphalt Patching - Various Locations	250,000	250,000
Camera Surveillance & Access Control	600,000	-
District Wide Asset Management Plan	487,500	162,500
Electric Vehicle Charging	70,000	565,385
Electronic O&M Manuals	487,500	-
Emergency Evacuation Center Power Backup	100,000	-
GIS Wastewater Pipeline Realignment	131,100	21,850
HQ Improvements	525,000	525,000
IT Master Plan Ph 1 - Wastewater	181,500	-
IT Master Plan - Ph 2 Wastewater	-	181,500
Jet Truck 2026	550,000	-
Jurupa Road Grade Separation	17,500	17,500
Lift Station Program	600,000	600,000
Limonite Widening (Bain to Homestead)	100,000	100,000
Localized System Repairs	600,000	600,000
Regional LS Remodel	100,000	400,000

Project Title	FY 2025-26 Operating Impact	FY 2026-27 Operating Impact
Third Party JCSD Relocations	150,000	150,000
Vactor 2026	850,000	-
Vactor #2 2026	850,000	-
<b>Total Wastewater Capital Projects</b>	<b>\$ 6,664,100</b>	<b>\$ 3,573,735</b>
<b>Parks Capital Projects</b>		
60' Mower - Parks	\$ 25,000	\$ -
72" Mower #1 2026	20,000	-
72" Mower #2	20,000	-
72" Mower #3	20,000	-
Basketball Court Resurfacing - American Heroes and Symphony Parks	60,000	-
Basketball Court Resurfacing - Providence Ranch and Sendero Parks 2027	-	60,000
Dairyland Park Furniture Replacement	-	100,000
Eastvale Community Center Gymnasium Floor Restriping	50,000	-
Field Groomer 2027	-	57,000
Ford Lightning 2026	80,000	-
Ford Lightning 2027 - Parks #163	-	80,000
Ford Lightning 2027 - Parks #164	-	80,000
Gator Utility Cart 2027 - Parks	-	20,000
Generator 25KVA - Parks #P0810	35,000	-
Graffiti Truck 2026	100,000	-
Harada Heritage Park Basin Fence Repainting	-	100,000
Infield Groomer #P189	57,000	-
IT Master Plan - Ph 1 Parks	26,000	-
IT Master Plan Ph 2 - Parks	-	26,000
Kubota - Parks	50,000	-
Mountain View Park Furniture Replacement	100,000	-
Parking Lot Improvements - Phase 1	55,000	-
Park Planter Improvements - Phase 1	250,000	-
Park Planter Improvements Phase 2 - 2027	-	250,000
Playground Resurfacing - Providence Ranch Park	-	150,000
Shade Sails Replacement	75,000	-
Standard Pick Up #2	65,000	-
Standard Pick Up 2026	65,000	-
Symphony Playground Resurfacing	150,000	-
Trimax Mower - Parks	75,000	-
Utility Truck 2027 - Parks #172	-	85,000
<b>Total Parks Capital Projects</b>	<b>\$ 1,378,000</b>	<b>\$ 1,008,000</b>



## Capital Improvement Program

The District's Capital Improvement Program (CIP) is a five-year planning schedule with the first two years (FY 2025-26 & FY 2026-27 ) adopted as part of the Capital Budget for the upcoming fiscal year. A project included in the District's CIP is an individually significant construction project with a cost of more than \$10,000, and either creates a new capital asset, improves an existing asset (increases its service capacity, etc.), or significantly extends an asset's expected useful life.

The Engineering Department is responsible for maintaining the District's Capital Improvement Program and consults various sources for project planning. The primary sources for these planning efforts are the District's Water Master Plan and Wastewater Collection System Master Plan.

The Master Plans identify the infrastructure improvements needed to serve a growing population. In addition, each project being considered must meet one or more of the following criteria:

- Preservation of public health and water quality
- Improvements required that result from local, state or federal legislation/mandates
- Reduction of current maintenance expenditures and avoidance of costly future rehabilitation
- Preservation of existing facilities/infrastructure
- Positive impacts on customers
- External funding (grant/debt proceeds) has been secured for specific project

For FY 2025-26 & FY 2026-27, the District has Adopted the use of operating revenue, reserves, and facility fees to fund current year phases of Capital Improvement Program projects totaling \$120,464,078 and \$68,813,390, respectively. Total project costs for Capital Improvement projects are budgeted to approximate \$287 million over the next five years. Projects funded for the biennial budget include:

- Recycled Water Program Phase 1 – Installation of over 56,000 ft of new recycled water pipeline ranging from 8 to 24 inch, 5,000 gpm pump station located at the WRCRWA, and conversion of irrigation customer to recycled water at JCSD parks, schools, and landscaping areas.
- Advanced Metering Infrastructure - Replace 32,000+ outdated radio read residential water meters to an Advanced Metering Infrastructure (AMI) System that provides efficient automatic meter reading capabilities and accurate data collection and analysis for responsive water consumption information.
- Pyrite / 60 Fwy Sewer Main Replacement - Upsize 5,508 LF of 8-inch pipe with 10, 12, and 15-inch PVC diameter pipe, remove and replace existing Sewer Access Points, and reconnect existing laterals.
- FY 23/24 R&R Project (Country Village) - Address hydraulic deficiencies by replacing aged and damaged infrastructure and upsize and repair approximately 5,350 LF of sewer pipeline.

The following pages include the District’s current Capital Improvement Program and detailed description of each project.

### Water CIP Five Year Program Schedule (FY 2026-2030)

Project	Year 1 FY 2025-26	Year 2 FY 2026-27	Year 3 FY 2027-28	Year 4 FY 2028-29	Year 5 FY 2029-30	5 Year Project Total
Technology	\$ 376,950	\$ 200,350	\$ 175,500	\$ -	\$ 70,200	\$ 823,000
Water Distribution Projects	4,657,500	5,134,375	4,341,094	4,558,148	4,786,056	23,477,173
Water Equipment	565,100	215,000	-	-	-	780,100
Water Operations & Maintenance Projects	18,023,400	14,135,150	10,274,500	4,842,250	3,241,000	50,516,300
Water Pipeline Replacement Projects	5,500,000	1,700,000	5,100,000	5,100,000	7,100,000	24,500,000
Water Reservoir Projects	350,000	250,000	-	-	-	600,000
Water Source Development	15,340,000	1,100,000	2,200,000	-	-	18,640,000
Water Third Party Projects	182,500	182,500	150,000	150,000	150,000	815,000
Water Vehicles	2,170,000	735,000	-	-	-	2,905,000
<b>Water Subtotal</b>	<b>\$ 47,165,450</b>	<b>\$ 23,652,375</b>	<b>\$ 22,241,094</b>	<b>\$ 14,650,398</b>	<b>\$ 15,347,256</b>	<b>\$ 123,056,573</b>

### Wastewater CIP Five Year Program Schedule (FY 2026-2030)

Project	Year 1 FY 2025-26	Year 2 FY 2026-27	Year 3 FY 2027-28	Year 4 FY 2028-29	Year 5 FY 2029-30	5 Year Project Total
Technology	\$ 247,050	\$ 141,850	\$ 108,900	\$ -	\$ 43,560	\$ 541,360
Wastewater Equipment	14,000	-	-	-	-	14,000
Wastewater Lift Station & Force Mains	2,050,000	4,070,000	2,450,000	2,550,000	650,000	11,770,000
Wastewater Operations & Maintenance Projects	4,237,600	3,306,235	1,720,577	1,802,427	1,618,962	12,685,801
Wastewater Pipeline Replacement Projects	12,304,000	5,240,000	4,500,000	500,000	7,100,000	29,644,000
Wastewater Third Party Projects	267,500	267,500	1,992,500	150,000	150,000	2,827,500
Wastewater Treatment Plant Improvements	4,424,478	3,199,630	2,850,000	2,930,000	3,010,000	16,414,108
Wastewater Trunk Projects	250,000	1,300,000	1,020,000	2,450,000	4,420,000	9,440,000
Wastewater Vehicles	2,250,000	-	-	-	-	2,250,000
<b>Wastewater Subtotal</b>	<b>\$ 26,044,628</b>	<b>\$ 17,525,215</b>	<b>\$ 14,641,977</b>	<b>\$ 10,382,427</b>	<b>\$ 16,992,522</b>	<b>\$ 85,586,769</b>

## Recycled Water CIP Five Year Program Schedule (FY 2026-2030)

Project	Year 1 FY 2025-26	Year 2 FY 2026-27	Year 3 FY 2027-28	Year 4 FY 2028-29	Year 5 FY 2029-30	5 Year Project Total
Water Pipeline Replacement Projects	\$ 300,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,300,000
Water Source Development	45,000,000	25,000,000	-	-	-	70,000,000
<b>Parks Subtotal</b>	<b>\$ 45,300,000</b>	<b>\$ 26,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,300,000</b>

## Parks CIP Five Year Program Schedule (FY 2026-2030)

Project	Year 1 FY 2025-26	Year 2 FY 2026-27	Year 3 FY 2027-28	Year 4 FY 2028-29	Year 5 FY 2029-30	5 Year Project Total
Parks Equipment	\$ 302,000	\$ 77,000	\$ -	\$ -	\$ -	\$ 379,000
Parks Neighborhood Centers	850,000	250,000	250,000	-	-	1,350,000
Parks Operations & Maintenance Projects	466,000	936,000	1,105,000	1,285,400	1,080,000	4,872,400
Parks Vehicles	310,000	245,000	-	-	-	555,000
Technology	26,000	127,800	15,600	-	6,240	175,640
<b>Parks Subtotal</b>	<b>\$ 1,954,000</b>	<b>\$ 1,635,800</b>	<b>\$ 1,370,600</b>	<b>\$ 1,285,400</b>	<b>\$ 1,086,240</b>	<b>\$ 7,332,040</b>

## Water Capital Projects Budget

Work Order – Description	Total Adopted Project Costs	Expenditures thru 4/30/25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Planned 2028-29	Planned 2029-30	Planned 2030-31
<b>Water</b>								
<b>Technology</b>								
C245126 - Firewall Update	292,500	-	292,500	-	-	-	-	-
C255136 - File Storage Update - Water	84,450	-	84,450	-	-	-	-	-
C275141 - Backup and Disaster Recovery Appliance - Water	87,750	-	-	87,750	-	-	-	-
C275142 - Infrastructure Refresh - Water	112,600	-	-	112,600	-	-	-	-
C28XXXX - Enterprise Asset Management Improvements - Water	175,500	-	-	-	175,500	-	-	-
C30XXXX - VoIP Phone System Refresh / Cloud Assessment - Water	70,200	-	-	-	-	-	70,200	-
<b>Total Technology</b>	<b>823,000</b>	<b>-</b>	<b>376,950</b>	<b>200,350</b>	<b>175,500</b>	<b>-</b>	<b>70,200</b>	<b>-</b>
<b>Water Distribution Projects</b>								
C225098 - 1200 Pressure Zone Pump Station	1,331,188	81,188	250,000	1,000,000	-	-	-	-
C231005 - Poly Services - Service Line Upgrades	48,888,614	5,471,516	3,937,500	4,134,375	4,341,094	4,558,148	4,786,056	21,659,925
C245116 - Jurupa Road Waterlines Relocation & Replacement	72,653	2,653	70,000	-	-	-	-	-
C245117 - Manor Dr/Canal St. Clean-up/Abandonment	403,757	3,757	400,000	-	-	-	-	-
<b>Total Water Distribution Projects</b>	<b>50,696,212</b>	<b>5,559,114</b>	<b>4,657,500</b>	<b>5,134,375</b>	<b>4,341,094</b>	<b>4,558,148</b>	<b>4,786,056</b>	<b>21,659,925</b>
<b>Water Equipment</b>								
M262001 - Compressor - Construction Crew #2410	25,000	-	25,000	-	-	-	-	-
M262002 - Compressor - Construction Crew #2411	25,000	-	25,000	-	-	-	-	-
M262003 - Compressor - Distribution #249	25,000	-	25,000	-	-	-	-	-
M262004 - CTEC #249 Bed - Distribution #341	84,700	-	84,700	-	-	-	-	-
M262005 - Drinking Water Trailer - Community Affairs	40,000	-	40,000	-	-	-	-	-
M262006 - Ford Lightning Truck 2026 - Asset Reliability	80,000	-	80,000	-	-	-	-	-
M262007 - Generator 25KVA - Asset Reliability #E013	35,000	-	35,000	-	-	-	-	-
M262008 - Generator 25KVA - Asset Reliability #E992	35,000	-	35,000	-	-	-	-	-
M262009 - Harbor Construction Bed - Construction Crew #342	75,200	-	75,200	-	-	-	-	-
M262010 - Harbor Construction Bed - Construction Crew #343	75,200	-	75,200	-	-	-	-	-
M262011 - Towable Manlift 2026	65,000	-	65,000	-	-	-	-	-
M272000 - 250KVA Generator 2027 - Asset Reliability #E051	160,000	-	-	160,000	-	-	-	-
M272001 - Backhoe Trailer 2027 - Distribution #E071	55,000	-	-	55,000	-	-	-	-
<b>Total Water Equipment</b>	<b>780,100</b>	<b>-</b>	<b>565,100</b>	<b>215,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water Operations &amp; Maintenance Projects</b>								
C235112 - Advanced Metering Infrastructure	23,202,696	202,696	8,400,000	7,300,000	7,300,000	-	-	-
C245127 - IT SCADA	3,270,000	-	350,000	350,000	350,000	350,000	350,000	1,520,000
C265143 - HQ Fire Alarm System Upgrades - Water	195,000	-	195,000	-	-	-	-	-
M241007 - Electronic O&M Manuals	943,500	-	943,500	-	-	-	-	-
M241010 - IT Master Plan Ph 1 - Water	292,500	-	292,500	-	-	-	-	-
M241018 - GIS Water and Wastewater Pipeline Realignment	197,050	-	168,900	28,150	-	-	-	-

## Water Capital Projects Budget

Work Order – Description	Total Adopted Project Costs	Expenditures thru 4/30/25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Planned 2028-29	Planned 2029-30	Planned 2030-31
M245119 - Camera Surveillance & Access Control	1,200,000	-	1,200,000	-	-	-	-	-
M245124 - Districtwide Asset Management	2,704,700	-	943,500	314,500	314,500	314,500	314,500	503,200
M245125 - Meter Replacement Program - System Flow Meters	150,000	-	50,000	50,000	50,000	-	-	-
M251006 - Electrical Assets Maintenance	1,800,000	-	200,000	200,000	200,000	200,000	200,000	800,000
M251017 - Facilities Rehabilitation Project	1,300,000	-	75,000	75,000	75,000	75,000	200,000	800,000
M251023 - Source Water Reliability Study	800,000	-	550,000	250,000	-	-	-	-
M261000 - Well Maintenance & Booster Program	4,100,000	-	400,000	400,000	400,000	400,000	500,000	2,000,000
M261001 - Asphalt Patching	4,550,000	-	907,500	842,500	400,000	400,000	400,000	1,600,000
M261002 - Headquarters Improvement	600,000	-	50,000	50,000	50,000	50,000	100,000	300,000
M261003 - Localized System Repairs	3,950,000	-	807,500	742,500	300,000	350,000	350,000	1,400,000
M261004 - Treatment Plant Maintenance	2,270,000	-	225,000	225,000	225,000	225,000	250,000	1,120,000
M261020 - Reservoir Facility Maintenance	2,390,000	-	250,000	250,000	250,000	250,000	250,000	1,140,000
M261021 - Roger Teagarden Vessel Coating	600,000	-	300,000	300,000	-	-	-	-
M265144 - 68 <sup>th</sup> Street Extension	2,550,000	-	150,000	100,000	345,000	1,955,000	-	-
M265145 - Agate Booster Station Improvements	400,000	-	60,000	340,000	-	-	-	-
M265146 - Harrel Headquarters Energy Improvement	1,258,000	-	-	-	-	-	314,500	943,500
M265147 - Headquarters Parking Lot Improvement	1,950,000	-	975,000	975,000	-	-	-	-
M265148 - New Electric Vehicle Charging	1,282,000	-	130,000	1,050,000	15,000	15,000	12,000	60,000
M265149 - New Emergency Evacuation Center Power Backup	200,000	-	200,000	-	-	-	-	-
M265150 - New High School Well Bypass	200,000	-	200,000	-	-	-	-	-
M271021 - IT Master Plan - Ph 2	292,500	-	-	292,500	-	-	-	-
M29XXXX - Computer Refresh - Water	117,000	-	-	-	-	117,000	-	-
M29XXXX - IT Master Plan Ph 3 - Water	140,750	-	-	-	-	140,750	-	-
<b>Total Water Operations &amp; Maintenance Projects</b>	<b>62,905,696</b>	<b>202,696</b>	<b>18,023,400</b>	<b>14,135,150</b>	<b>10,274,500</b>	<b>4,842,250</b>	<b>3,241,000</b>	<b>12,186,700</b>
<b>Water Pipeline Replacement Projects</b>								
C225099 - Water Pipeline Condition Assessment	465,537	65,537	200,000	200,000	-	-	-	-
C245118 - FY 23/24 R&R Project 44 <sup>th</sup> St.	5,800,000	-	4,800,000	1,000,000	-	-	-	-
C265151 - New Norco Waterline Acquisition	500,000	-	500,000	-	-	-	-	-
C275152 - FY 26/27 R&R Project	5,000,000	-	-	500,000	4,500,000	-	-	-
C28XXXX - FY 27/28 R&R Project	5,000,000	-	-	-	600,000	4,400,000	-	-
C29XXXX - FY 28/29 R&R Project	7,000,000	-	-	-	-	700,000	6,300,000	-
C30XXXX - FY 29/30 R&R Project	8,000,000	-	-	-	-	-	800,000	7,200,000
C31XXXX - FY 30/31 R&R Project	9,000,000	-	-	-	-	-	-	9,000,000
C32XXXX - FY 31/32 R&R Project	10,000,000	-	-	-	-	-	-	10,000,000
C33XXXX - FY 32/33 R&R Project	1,000,000	-	-	-	-	-	-	1,000,000
<b>Total Water Pipeline Replacement Projects</b>	<b>51,765,537</b>	<b>65,537</b>	<b>5,500,000</b>	<b>1,700,000</b>	<b>5,100,000</b>	<b>5,100,000</b>	<b>7,100,000</b>	<b>27,200,000</b>
<b>Water Reservoir Projects</b>								
C215080 - Lindsay Reservoir	52,870,000	-	-	-	-	-	-	52,870,000

## Water Capital Projects Budget

Work Order – Description	Total Adopted Project Costs	Expenditures thru 4/30/25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Planned 2028-29	Planned 2029-30	Planned 2030-31
C245113 - Heli-Hydrant	700,747	100,747	350,000	250,000	-	-	-	-
<b>Total Water Reservoir Projects</b>	<b>53,570,747</b>	<b>100,747</b>	<b>350,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,870,000</b>
<b>Water Source Development</b>								
C195054 - Well 19/30 Land Purchase	5,351,143	1,711,143	340,000	1,100,000	2,200,000	-	-	-
C251021 - Land Purchase - Xylem	15,000,000	-	15,000,000	-	-	-	-	-
<b>Total Water Source Development</b>	<b>20,351,143</b>	<b>1,711,143</b>	<b>15,340,000</b>	<b>1,100,000</b>	<b>2,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water Third Party Projects</b>								
M191008 - Jurupa Road Grade Separation	3,618,111	3,553,111	32,500	32,500	-	-	-	-
M261031 - Third Party Relocations	1,350,000	-	150,000	150,000	150,000	150,000	150,000	600,000
<b>Total Water Third Party Projects</b>	<b>4,968,111</b>	<b>3,553,111</b>	<b>182,500</b>	<b>182,500</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>600,000</b>
<b>Water Vehicles</b>								
M262000 - CNG Dump Truck 2026 - Construction Crew	300,000	-	300,000	-	-	-	-	-
M262012 - Utility Truck 2026 - Water Systems #158	85,000	-	85,000	-	-	-	-	-
M262013 - CNG Dump Truck #2 2026 - Construction Crew	300,000	-	300,000	-	-	-	-	-
M262014 - Dump Truck CNG 2026 - Distribution #024	300,000	-	300,000	-	-	-	-	-
M262015 - Dump Truck CNG 2026 - Distribution #075	300,000	-	300,000	-	-	-	-	-
M262016 - E-Transit 2026 - Water Systems #1511	85,000	-	85,000	-	-	-	-	-
M262017 - Ford E-Transit 2026 - Conservation #1514	95,000	-	95,000	-	-	-	-	-
M262018 - Ford Lightning Truck - SCADA #1510	80,000	-	80,000	-	-	-	-	-
M262019 - Ford Lightning 2026 - Asset Reliability #086	75,000	-	75,000	-	-	-	-	-
M262020 - Ford Lightning 2026 - Distribution #1513	80,000	-	80,000	-	-	-	-	-
M262021 - Ford Lightning 2026 - Engineering #141	75,000	-	75,000	-	-	-	-	-
M262022 - Ford Lightning Truck 2026 - Engineering #155	75,000	-	75,000	-	-	-	-	-
M262023 - Full Size SUV 2026 - Community Affairs	65,000	-	65,000	-	-	-	-	-
M262024 - Utility Truck 2026 - Asset Reliability #151	85,000	-	85,000	-	-	-	-	-
M262025 - Utility Truck 2026 - Asset Reliability #157	85,000	-	85,000	-	-	-	-	-
M262026 - Utility Truck 2026 - Asset Reliability #159	85,000	-	85,000	-	-	-	-	-
M272003 - EH Wachs Vavle Truck 2027	240,000	-	-	240,000	-	-	-	-
M272004 - Ford Lightning 2027 - Distribution #166	80,000	-	-	80,000	-	-	-	-
M272005 - Ford Lightning 2027 - Pool #161	80,000	-	-	80,000	-	-	-	-
M272006 - Ford Lightning 2027 - Treatment #165	80,000	-	-	80,000	-	-	-	-
M272007 - Utility Truck 2027 - Asset Reliability #162	85,000	-	-	85,000	-	-	-	-
M272008 - Utility Truck 2027 - Distribution #186	85,000	-	-	85,000	-	-	-	-
M272009 - Utility Truck 2027 - Distribution #196	85,000	-	-	85,000	-	-	-	-
<b>Total Water Vehicles</b>	<b>2,905,000</b>	<b>-</b>	<b>2,170,000</b>	<b>735,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Water</b>	<b>248,765,546</b>	<b>11,192,348</b>	<b>47,165,450</b>	<b>23,652,375</b>	<b>22,241,094</b>	<b>14,650,398</b>	<b>15,347,256</b>	<b>114,516,625</b>

## Wastewater Capital Projects Budget

Work Order – Description	Total Adopted Project Costs	Expenditures thru 4/30/25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Planned 2028-29	Planned 2029-30	Planned 2030-31
<b>Wastewater</b>								
<b>Technology</b>								
C245126 - Firewall Update - Wastewater	181,500	-	181,500	-	-	-	-	-
C255136 - File Storage Update - Wastewater	65,550	-	65,550	-	-	-	-	-
C275141 - Backup and Disaster Recovery Appliance - Wastewater	54,450	-	-	54,450	-	-	-	-
C275142 - Infrastructure Refresh - Wastewater	87,400	-	-	87,400	-	-	-	-
C28XXXX - Enterprise Asset Management Improvements - Wastewater	108,900	-	-	-	108,900	-	-	-
C30XXXX - VoIP Phone System Refresh / Cloud Assessment	43,560	-	-	-	-	-	43,560	-
<b>Total Technology</b>	<b>541,360</b>	<b>-</b>	<b>247,050</b>	<b>141,850</b>	<b>108,900</b>	<b>-</b>	<b>43,560</b>	<b>-</b>
<b>Wastewater Equipment</b>								
M262027 - 14K Dump Trailer#	14,000	-	14,000	-	-	-	-	-
<b>Total Wastewater Equipment</b>	<b>14,000</b>	<b>-</b>	<b>14,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Wastewater Lift Station &amp; Force Mains</b>								
C245120 - Linares LS Improvement & FM Abandonment	2,420,000	-	150,000	270,000	950,000	1,050,000	-	-
C255134 - Regional LS Master Plan & Improvements	5,650,000	-	1,000,000	1,000,000	1,500,000	1,500,000	650,000	-
C265153 - Chandler & Hamner LS Abandonment	200,000	-	200,000	-	-	-	-	-
C265154 - Lakeside LS Abandonment	2,000,000	-	200,000	1,800,000	-	-	-	-
C265155 - River Road Lift Station & FM Capacity R&R	1,500,000	-	500,000	1,000,000	-	-	-	-
<b>Total Wastewater Lift Station &amp; Force Mains</b>	<b>11,770,000</b>	<b>-</b>	<b>2,050,000</b>	<b>4,070,000</b>	<b>2,450,000</b>	<b>2,550,000</b>	<b>650,000</b>	<b>-</b>
<b>Wastewater Operations &amp; Maintenance Projects</b>								
C265143 - HQ Fire Alarm System Upgrades - Wastewater	105,000	-	105,000	-	-	-	-	-
M241007 - Electronic O&M Manuals	487,500	-	487,500	-	-	-	-	-
M241010 - IT Master Plan Ph 1 - Wastewater	181,500	-	181,500	-	-	-	-	-
M241018 - GIS Wastewater Pipeline Realignment	152,950	-	131,100	21,850	-	-	-	-
M245119 - Camera Surveillance & Access Control	600,000	-	600,000	-	-	-	-	-
M245124 - District Wide Asset Management Plan	1,397,500	-	487,500	162,500	162,500	162,500	162,500	260,000
M261007 - Asphalt Patching - Various Locations	1,250,000	-	250,000	250,000	250,000	250,000	250,000	-
M261008 - Lift Station Program	5,400,000	-	600,000	600,000	600,000	600,000	600,000	2,400,000
M261009 - Localized System Repairs	7,000,000	-	600,000	600,000	600,000	600,000	600,000	4,000,000
M265147 - Headquarter Parking Lot Improvement	1,050,000	-	525,000	525,000	-	-	-	-
M265148 - Electric Vehicle Charging	692,461	-	70,000	565,385	8,077	8,077	6,462	34,460
M265149 - Emergency Evacuation Center Power Backup	100,000	-	100,000	-	-	-	-	-
M265165 - Regional LS Remodel	500,000	-	100,000	400,000	-	-	-	-
M271021 - IT Master Plan - Ph 2 Wastewater	181,500	-	-	181,500	-	-	-	-
M28XXXX - Cliff Valley LS Generator	100,000	-	-	-	100,000	-	-	-
M29XXXX - Computer Refresh - Wastewater	72,600	-	-	-	-	72,600	-	-

## Wastewater Capital Projects Budget

Work Order – Description	Total Adopted Project Costs	Expenditures thru 4/30/25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Planned 2028-29	Planned 2029-30	Planned 2030-31
M29XXXX - IT Master Plan Ph 3 - Wastewater	109,250	-	-	-	-	109,250	-	-
<b>Total Wastewater Operations &amp; Maintenance Projects</b>	<b>19,380,261</b>	<b>-</b>	<b>4,237,600</b>	<b>3,306,235</b>	<b>1,720,577</b>	<b>1,802,427</b>	<b>1,618,962</b>	<b>6,694,460</b>
<b>Wastewater Pipeline Replacement Projects</b>								
C245123 - Pyrite/60 Fwy Sewer Main Replacement	5,900,000	-	5,900,000	-	-	-	-	-
C255135 - FY 23/24 R&R Project Country Village	4,944,000	-	4,944,000	-	-	-	-	-
C255140 - FY 24/25 R&R Project	5,000,000	-	500,000	4,500,000	-	-	-	-
C265157 - FY 22/23 R&R Project 44 <sup>th</sup> St.	1,200,000	-	960,000	240,000	-	-	-	-
C275156 - FY 26/27 R&R Project	5,000,000	-	-	500,000	4,500,000	-	-	-
C29XXXX - FY 28/29 R&R project	6,800,000	-	-	-	-	500,000	6,300,000	-
C30XXXX - FY 29/30 R&R Project	8,000,000	-	-	-	-	-	800,000	7,200,000
C31XXXX - FY 30/31 R&R Project	9,801,000	-	-	-	-	-	-	9,801,000
C32XXXX - FY 31/32 R&R Project	10,000,000	-	-	-	-	-	-	10,000,000
C33XXXX - FY 32/33 R&R Project	10,000,000	-	-	-	-	-	-	10,000,000
<b>Total Wastewater Pipeline Replacement Projects</b>	<b>66,645,000</b>	<b>-</b>	<b>12,304,000</b>	<b>5,240,000</b>	<b>4,500,000</b>	<b>500,000</b>	<b>7,100,000</b>	<b>37,001,000</b>
<b>Wastewater Third Party Projects</b>								
M191008 - Jurupa Road Grade Separation	87,500	-	17,500	17,500	52,500	-	-	-
M261022 - Limonite Widening (Bain to Homestead)	1,990,000	-	100,000	100,000	1,790,000	-	-	-
M261023 - Third Party JCSD Relocations	1,350,000	-	150,000	150,000	150,000	150,000	150,000	600,000
<b>Total Wastewater Third Party Projects</b>	<b>3,427,500</b>	<b>-</b>	<b>267,500</b>	<b>267,500</b>	<b>1,992,500</b>	<b>150,000</b>	<b>150,000</b>	<b>600,000</b>
<b>Wastewater Treatment Plant Improvements</b>								
C265158 - Riverside Treatment Plant	2,790,000	-	290,000	290,000	290,000	290,000	290,000	1,340,000
C265159 - WRCRWA	26,614,108	-	4,134,478	2,909,630	2,560,000	2,640,000	2,720,000	11,650,000
<b>Total Wastewater Treatment Plant Improvements</b>	<b>29,404,108</b>	<b>-</b>	<b>4,424,478</b>	<b>3,199,630</b>	<b>2,850,000</b>	<b>2,930,000</b>	<b>3,010,000</b>	<b>12,990,000</b>
<b>Wastewater Trunk Projects</b>								
C175037 - Glen Avon Trunk Sewer	4,850,000	-	250,000	800,000	-	-	3,800,000	-
C255133 - Pedley Trunk Sewer	4,590,000	-	-	500,000	1,020,000	2,450,000	620,000	-
<b>Total Wastewater Trunk Projects</b>	<b>9,440,000</b>	<b>-</b>	<b>250,000</b>	<b>1,300,000</b>	<b>1,020,000</b>	<b>2,450,000</b>	<b>4,420,000</b>	<b>-</b>
<b>Wastewater Vehicles</b>								
M262028 - Jet Truck 2026	550,000	-	550,000	-	-	-	-	-
M262029 - Vactor 2026	850,000	-	850,000	-	-	-	-	-
M262030 - Vactor #2 2026	850,000	-	850,000	-	-	-	-	-
<b>Total Wastewater Vehicles</b>	<b>2,250,000</b>	<b>-</b>	<b>2,250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Wastewater</b>	<b>142,872,229</b>	<b>-</b>	<b>26,044,628</b>	<b>17,525,215</b>	<b>14,641,977</b>	<b>10,382,427</b>	<b>16,992,522</b>	<b>57,285,460</b>



## Recycled Water Capital Projects Budget

Work Order – Description	Total Adopted Project Costs	Expenditures thru 4/30/25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Planned 2028-29	Planned 2029-30	Planned 2030-31
<b>Recycled Water</b>								
<b>Water Pipeline Replacement Projects</b>								
C265164 - New Recycled Water System Extensions	1,300,000	-	300,000	1,000,000	-	-	-	-
<b>Total Water Pipeline Replacement Projects</b>	<b>1,300,000</b>	<b>-</b>	<b>300,000</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water Source Development</b>								
C215078 - JCSD Regional Recycled Water System	79,614,708	9,614,708	45,000,000	25,000,000	-	-	-	-
<b>Total Water Source Development</b>	<b>79,614,708</b>	<b>9,614,708</b>	<b>45,000,000</b>	<b>25,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Recycled Water</b>	<b>80,914,708</b>	<b>9,614,708</b>	<b>45,300,000</b>	<b>26,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Parks Capital Projects Budget

Work Order – Description	Total Adopted Project Costs	Expenditures thru 4/30/25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Planned 2028-29	Planned 2029-30	Planned 2030-31
<b>Parks</b>								
<b>Parks Equipment</b>								
M262031 - 72" Mower #1 2026	20,000	-	20,000	-	-	-	-	-
M262032 - 60' Mower - Parks	25,000	-	25,000	-	-	-	-	-
M262033 - 72" Mower #2	20,000	-	20,000	-	-	-	-	-
M262034 - 72" Mower #3	20,000	-	20,000	-	-	-	-	-
M262035 - Generator 25KVA - Parks #P0810	35,000	-	35,000	-	-	-	-	-
M262036 - Infield Groomer #P189	57,000	-	57,000	-	-	-	-	-
M262037 - Kubota - Parks	50,000	-	50,000	-	-	-	-	-
M262038 - Trimax Mower - Parks	75,000	-	75,000	-	-	-	-	-
M272010 - Field Groomer 2027	57,000	-	-	57,000	-	-	-	-
M272011 - Gator Utility Cart 2027 - Parks	20,000	-	-	20,000	-	-	-	-
<b>Total Parks Equipment</b>	<b>379,000</b>	<b>-</b>	<b>302,000</b>	<b>77,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Parks Neighborhood Centers</b>								
C265160 - Harada Neighborhood Center Improvements	250,000	-	250,000	-	-	-	-	-
C265161 - Riverwalk Park Restroom Installation	300,000	-	300,000	-	-	-	-	-
M261024 - Eastvale Community Center Gymnasium Floor Restriping	50,000	-	50,000	-	-	-	-	-
M261025 - Park Planter Improvements - Phase 1	250,000	-	250,000	-	-	-	-	-
M271022 - Park Planter Improvements Phase 2 - 2027	250,000	-	-	250,000	-	-	-	-
M28XXXX - Park Planter Improvements - Phase 3 2028	250,000	-	-	-	250,000	-	-	-
<b>Total Parks Neighborhood Centers</b>	<b>1,350,000</b>	<b>-</b>	<b>850,000</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Parks Operations &amp; Maintenance Projects</b>								
C275162 - Automated Park Irrigation System 2027	500,000	-	-	500,000	-	-	-	-
M241010 - IT Master Plan - Ph 1 Parks	26,000	-	26,000	-	-	-	-	-
M261026 - Basketball Court Resurfacing - American Heroes and Symphony Parks	60,000	-	60,000	-	-	-	-	-
M261027 - Mountain View Park Furniture Replacement	100,000	-	100,000	-	-	-	-	-
M261028 - Parking Lot Improvements - Phase 1	55,000	-	55,000	-	-	-	-	-
M261029 - Symphony Playground Resurfacing	150,000	-	150,000	-	-	-	-	-
M261030 - Shade Sails Replacement	75,000	-	75,000	-	-	-	-	-
M271021 - IT Master Plan Ph 2 - Parks	26,000	-	-	26,000	-	-	-	-
M271023 - Basketball Court Resurfacing - Providence Ranch and Sendero Parks 2027	60,000	-	-	60,000	-	-	-	-
M271024 - Dairyland Park Furniture Replacement	100,000	-	-	100,000	-	-	-	-
M271025 - Harada Heritage Park Basin Fence Repainting	100,000	-	-	100,000	-	-	-	-
M271026 - Playground Resurfacing - Providence Ranch Park	150,000	-	-	150,000	-	-	-	-
M28XXXX - Basketball Court Resurfacing - Orchard Park	30,000	-	-	-	30,000	-	-	-

## Parks Capital Projects Budget

Work Order – Description	Total Adopted Project Costs	Expenditures thru 4/30/25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Planned 2028-29	Planned 2029-30	Planned 2030-31
M28XXX - Parking Lot Improvements - Sendero Park	25,000	-	-	-	25,000	-	-	-
M28XXX - Playground Equipment Replacement - McCune Family Park	600,000	-	-	-	600,000	-	-	-
M28XXX - Playground Resurfacing - Deer Creek and Harada Heritage Parks	350,000	-	-	-	350,000	-	-	-
M28XXX - Riverwalk Park Furniture Replacement 2028	100,000	-	-	-	100,000	-	-	-
M29XXX - Computer Refresh - Parks	10,400	-	-	-	-	10,400	-	-
M29XXX - Harada Heritage Park Furniture Replacement	500,000	-	-	-	-	500,000	-	-
M29XXX - Playground Equipment Replacement - Orchard Park 2029	600,000	-	-	-	-	600,000	-	-
M29XXX - Playground Resurfacing - American Heroes Park	175,000	-	-	-	-	175,000	-	-
M30XXX - American Heroes Park Furniture Replacement	100,000	-	-	-	-	-	100,000	-
M30XXX - Basketball Court Resurfacing - James C. Huber Park	30,000	-	-	-	-	-	30,000	-
M30XXX - Playground Equipment Replacement - Cedar Creek Park	600,000	-	-	-	-	-	600,000	-
M30XXX - Playground Resurfacing - Riverwalk and Sendero Parks	350,000	-	-	-	-	-	350,000	-
<b>Total Parks Operations &amp; Maintenance Projects</b>	<b>4,872,400</b>	<b>-</b>	<b>466,000</b>	<b>936,000</b>	<b>1,105,000</b>	<b>1,285,400</b>	<b>1,080,000</b>	<b>-</b>
<b>Parks Vehicles</b>								
M262039 - Graffiti Truck 2026	100,000	-	100,000	-	-	-	-	-
M262040 - Standard Pick Up #2	65,000	-	65,000	-	-	-	-	-
M262041 - Standard Pick Up 2026	65,000	-	65,000	-	-	-	-	-
M262042 - Ford Lightning 2026	80,000	-	80,000	-	-	-	-	-
M272012 - Ford Lightning 2027 - Parks #163	80,000	-	-	80,000	-	-	-	-
M272013 - Ford Lightning 2027 - Parks #164	80,000	-	-	80,000	-	-	-	-
M272014 - Utility Truck 2027 - Parks #172	85,000	-	-	85,000	-	-	-	-
<b>Total Parks Vehicles</b>	<b>555,000</b>	<b>-</b>	<b>310,000</b>	<b>245,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Technology</b>								
C245126 - Firewall Update - Parks	26,000	-	26,000	-	-	-	-	-
C275141 - Backup and Disaster Recovery Appliance - Parks	7,800	-	-	7,800	-	-	-	-
C275163 - ECC Wireless Upgrade	120,000	-	-	120,000	-	-	-	-
C28XXX - Enterprise Asset Management Improvements - Parks	15,600	-	-	-	15,600	-	-	-
C30XXX - VoIP Phone System Refresh / Cloud Assessment - Parks	6,240	-	-	-	-	-	6,240	-
<b>Total Technology</b>	<b>175,640</b>	<b>-</b>	<b>26,000</b>	<b>127,800</b>	<b>15,600</b>	<b>-</b>	<b>6,240</b>	<b>-</b>
<b>Total Parks</b>	<b>7,332,040</b>	<b>-</b>	<b>1,954,000</b>	<b>1,635,800</b>	<b>1,370,600</b>	<b>1,285,400</b>	<b>1,086,240</b>	<b>-</b>

## Vehicle Capital Projects Budget

Work Order – Description	Total Adopted Project Costs	Expenditures thru 4/30/25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Planned 2028-29	Planned 2029-30	Planned 2030-31
<b>Parks Vehicles</b>								
M262039 - Graffiti Truck 2026	100,000	-	100,000	-	-	-	-	-
M262040 - Standard Pick Up #2	65,000	-	65,000	-	-	-	-	-
M262041 - Standard Pick Up 2026	65,000	-	65,000	-	-	-	-	-
M262042 - Ford Lightning 2026	80,000	-	80,000	-	-	-	-	-
M272012 - Ford Lightning 2027 - Parks #163	80,000	-	-	80,000	-	-	-	-
M272013 - Ford Lightning 2027 - Parks #164	80,000	-	-	80,000	-	-	-	-
M272014 - Utility Truck 2027 - Parks #172	85,000	-	-	85,000	-	-	-	-
<b>Total Parks Vehicles</b>	<b>555,000</b>	<b>-</b>	<b>310,000</b>	<b>245,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Wastewater Vehicles</b>								
M262028 - Jet Truck 2026	550,000	-	550,000	-	-	-	-	-
M262029 - Vactor 2026	850,000	-	850,000	-	-	-	-	-
M262030 - Vactor #2 2026	850,000	-	850,000	-	-	-	-	-
<b>Total Wastewater Vehicles</b>	<b>2,250,000</b>	<b>-</b>	<b>2,250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water Vehicles</b>								
M262000 - CNG Dump Truck 2026 - Construction Crew	300,000	-	300,000	-	-	-	-	-
M262012 - Utility Truck 2026 - Water Systems #158	85,000	-	85,000	-	-	-	-	-
M262013 - CNG Dump Truck #2 2026 - Construction Crew	300,000	-	300,000	-	-	-	-	-
M262014 - Dump Truck CNG 2026 - Distribution #024	300,000	-	300,000	-	-	-	-	-
M262015 - Dump Truck CNG 2026 - Distribution #075	300,000	-	300,000	-	-	-	-	-
M262016 - E-Transit 2026 - Water Systems #1511	85,000	-	85,000	-	-	-	-	-
M262017 - Ford E-Transit 2026 - Conservation #1514	95,000	-	95,000	-	-	-	-	-
M262018 - Ford Lightning Truck - SCADA #1510	80,000	-	80,000	-	-	-	-	-
M262019 - Ford Lightning 2026 - Asset Reliability #086	75,000	-	75,000	-	-	-	-	-
M262020 - Ford Lightning 2026 - Distribution #1513	80,000	-	80,000	-	-	-	-	-
M262021 - Ford Lightning 2026 - Engineering #141	75,000	-	75,000	-	-	-	-	-
M262022 - Ford Lightning Truck 2026 - Engineering #155	75,000	-	75,000	-	-	-	-	-
M262023 - Full Size SUV 2026 - Community Affairs	65,000	-	65,000	-	-	-	-	-
M262024 - Utility Truck 2026 - Asset Reliability #151	85,000	-	85,000	-	-	-	-	-
M262025 - Utility Truck 2026 - Asset Reliability #157	85,000	-	85,000	-	-	-	-	-
M262026 - Utility Truck 2026 - Asset Reliability #159	85,000	-	85,000	-	-	-	-	-
M272003 - EH Wachs Vavle Truck 2027	240,000	-	-	240,000	-	-	-	-
M272004 - Ford Lightning 2027 - Distribution #166	80,000	-	-	80,000	-	-	-	-
M272005 - Ford Lightning 2027 - Pool #161	80,000	-	-	80,000	-	-	-	-
M272006 - Ford Lightning 2027 - Treatment #165	80,000	-	-	80,000	-	-	-	-
M272007 - Utility Truck 2027 - Asset Reliability #162	85,000	-	-	85,000	-	-	-	-
M272008 - Utility Truck 2027 - Distribution #186	85,000	-	-	85,000	-	-	-	-

## Vehicle Capital Projects Budget

Work Order – Description	Total Adopted Project Costs	Expenditures thru 4/30/25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Planned 2028-29	Planned 2029-30	Planned 2030-31
M272009 - Utility Truck 2027 - Distribution #196	85,000	-	-	85,000	-	-	-	-
<b>Total Water Vehicles</b>	<b>2,905,000</b>	<b>-</b>	<b>2,170,000</b>	<b>735,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Equipment Capital Projects Budget

Work Order – Description	Total Adopted Project Costs	Expenditures thru 4/30/25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Planned 2028-29	Planned 2029-30	Planned 2030-31
<b>Parks Equipment</b>								
M262031 - 72" Mower #1 2026	20,000	-	20,000	-	-	-	-	-
M262032 - 60' Mower - Parks	25,000	-	25,000	-	-	-	-	-
M262033 - 72" Mower #2	20,000	-	20,000	-	-	-	-	-
M262034 - 72" Mower #3	20,000	-	20,000	-	-	-	-	-
M262035 - Generator 25KVA - Parks #P0810	35,000	-	35,000	-	-	-	-	-
M262036 - Infield Groomer #P189	57,000	-	57,000	-	-	-	-	-
M262037 - Kubota - Parks	50,000	-	50,000	-	-	-	-	-
M262038 - Trimax Mower - Parks	75,000	-	75,000	-	-	-	-	-
M272010 - Field Groomer 2027	57,000	-	-	57,000	-	-	-	-
M272011 - Gator Utility Cart 2027 - Parks	20,000	-	-	20,000	-	-	-	-
<b>Total Parks Equipment</b>	<b>379,000</b>	<b>-</b>	<b>302,000</b>	<b>77,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Wastewater Equipment</b>								
M262027 - 14K Dump Trailer#	14,000	-	14,000	-	-	-	-	-
<b>Total Wastewater Equipment</b>	<b>14,000</b>	<b>-</b>	<b>14,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water Equipment</b>								
M262001 - Compressor - Construction Crew #2410	25,000	-	25,000	-	-	-	-	-
M262002 - Compressor - Construction Crew #2411	25,000	-	25,000	-	-	-	-	-
M262003 - Compressor - Distribution #249	25,000	-	25,000	-	-	-	-	-
M262004 - CTEC #249 Bed - Distribution #341	84,700	-	84,700	-	-	-	-	-
M262005 - Drinking Water Trailer - Community Affairs	40,000	-	40,000	-	-	-	-	-
M262006 - Ford Lightning Truck 2026 - Asset Reliability	80,000	-	80,000	-	-	-	-	-
M262007 - Generator 25KVA - Asset Reliability #E013	35,000	-	35,000	-	-	-	-	-
M262008 - Generator 25KVA - Asset Reliability #E992	35,000	-	35,000	-	-	-	-	-
M262009 - Harbor Construction Bed - Construction Crew #342	75,200	-	75,200	-	-	-	-	-
M262010 - Harbor Construction Bed - Construction Crew #343	75,200	-	75,200	-	-	-	-	-
M262011 - Towable Manlift 2026	65,000	-	65,000	-	-	-	-	-
M272000 - 250KVA Generator 2027 - Asset Reliability #E051	160,000	-	-	160,000	-	-	-	-
M272001 - Backhoe Trailer 2027 - Distribution #E071	55,000	-	-	55,000	-	-	-	-
<b>Total Water Equipment</b>	<b>780,100</b>	<b>-</b>	<b>565,100</b>	<b>215,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## IT Equipment Capital Projects Budget

Work Order – Description	Total Adopted Project Costs	Expenditures thru 4/30/25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Planned 2028-29	Planned 2029-30	Planned 2030-31
<b>Technology</b>								
C245126 - Firewall Update	292,500	-	292,500	-	-	-	-	-
C245126 - Firewall Update - Parks	26,000	-	26,000	-	-	-	-	-
C245126 - Firewall Update - Wastewater	181,500	-	181,500	-	-	-	-	-
C255136 - File Storage Update - Wastewater	65,550	-	65,550	-	-	-	-	-
C255136 - File Storage Update - Water	84,450	-	84,450	-	-	-	-	-
C275141 - Backup and Disaster Recovery Appliance - Parks	7,800	-	-	7,800	-	-	-	-
C275141 - Backup and Disaster Recovery Appliance - Wastewater	54,450	-	-	54,450	-	-	-	-
C275141 - Backup and Disaster Recovery Appliance - Water	87,750	-	-	87,750	-	-	-	-
C275142 - Infrastructure Refresh - Wastewater	87,400	-	-	87,400	-	-	-	-
C275142 - Infrastructure Refresh - Water	112,600	-	-	112,600	-	-	-	-
C275163 - ECC Wireless Upgrade	120,000	-	-	120,000	-	-	-	-
C28XXXX - Enterprise Asset Management Improvements - Parks	15,600	-	-	-	15,600	-	-	-
C28XXXX - Enterprise Asset Management Improvements - Wastewater	108,900	-	-	-	108,900	-	-	-
C28XXXX - Enterprise Asset Management Improvements - Water	175,500	-	-	-	175,500	-	-	-
C30XXXX - VoIP Phone System Refresh / Cloud Assessment	43,560	-	-	-	-	-	43,560	-
C30XXXX - VoIP Phone System Refresh / Cloud Assessment - Parks	6,240	-	-	-	-	-	6,240	-
C30XXXX - VoIP Phone System Refresh / Cloud Assessment - Water	70,200	-	-	-	-	-	70,200	-
<b>Total Technology</b>	<b>1,540,000</b>	<b>-</b>	<b>650,000</b>	<b>470,000</b>	<b>300,000</b>	<b>-</b>	<b>120,000</b>	<b>-</b>

## Capital Projects Budget - FY 2025-26 Funding Sources

Work Order	Description	Funding Sources						
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks Working Capital	Parks Fees Funding
Parks								
Parks Equipment								
M262031	72” Mower #1 2026	-	-	-	-	-	20,000	-
M262032	60’ Mower - Parks	-	-	-	-	-	25,000	-
M262033	72” Mower #2	-	-	-	-	-	20,000	-
M262034	72” Mower #3	-	-	-	-	-	20,000	-
M262035	Generator 25KVA - Parks #P0810	-	-	-	-	-	35,000	-
M262036	Infield Groomer #P189	-	-	-	-	-	57,000	-
M262037	Kubota - Parks	-	-	-	-	-	50,000	-
M262038	Trimax Mower - Parks	-	-	-	-	-	75,000	-
Total Parks Equipment		-	-	-	-	-	302,000	-
Parks Neighborhood Centers								
C265160	Harada Neighborhood Center Improvements	-	-	-	-	-	250,000	-
C265161	Riverwalk Park Restroom Installation	-	-	-	-	-	-	300,000
M261024	Eastvale Community Center Gymnasium Floor Restriping	-	-	-	-	-	50,000	-
M261025	Park Planter Improvements - Phase 1	-	-	-	-	-	250,000	-
Total Parks Neighborhood Centers		-	-	-	-	-	550,000	300,000
Parks Operations & Maintenance Projects								
M241010	IT Master Plan - Ph 1 Parks	-	-	-	-	-	26,000	-
M261026	Basketball Court Resurfacing - American Heroes and Symphony Parks	-	-	-	-	-	60,000	-
M261027	Mountain View Park Furniture Replacement	-	-	-	-	-	100,000	-
M261028	Parking Lot Improvements - Phase 1	-	-	-	-	-	55,000	-
M261029	Symphony Playground Resurfacing	-	-	-	-	-	150,000	-
M261030	Shade Sails Replacement	-	-	-	-	-	75,000	-
Total Parks Operations & Maintenance Projects		-	-	-	-	-	466,000	-
Parks Vehicles								
M262031	Graffiti Truck 2026	-	-	-	-	-	100,000	-
M262032	Standard Pick Up #2	-	-	-	-	-	65,000	-
M262033	Standard Pick Up 2026	-	-	-	-	-	65,000	-
M262039	Ford Lightning 2026	-	-	-	-	-	80,000	-
Total Parks Vehicles		-	-	-	-	-	310,000	-



## Capital Projects Budget - FY 2025-26 Funding Sources

Work Order	Description	Funding Sources						
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks Working Capital	Parks Fees Funding
Technology								
C245126	Firewall Update - Parks	-	-	-	-	-	26,000	-
Total Technology		-	-	-	-	-	26,000	-
Total Parks		-	-	-	-	-	1,654,000	300,000
Recycled Water								
Water Pipeline Replacement Projects								
C265164	New Recycled Water System Extensions	-	-	300,000	-	-	-	-
Total Water Pipeline Replacement Projects		-	-	300,000	-	-	-	-
Water Source Development								
C215078	JCSD Regional Recycled Water System	-	-	5,925,000	31,000,000	8,075,000	-	-
Total Water Source Development		-	-	5,925,000	31,000,000	8,075,000	-	-
Total Recycled Water		-	-	6,225,000	31,000,000	8,075,000	-	-
Wastewater								
Technology								
C245126	Firewall Update - Wastewater	-	181,500	-	-	-	-	-
C255136	File Storage Update - Wastewater	-	65,550	-	-	-	-	-
Total Technology		-	247,050	-	-	-	-	-
Wastewater Equipment								
M262027	14K Dump Trailer#	-	14,000	-	-	-	-	-
Total Wastewater Equipment		-	14,000	-	-	-	-	-
Wastewater Lift Station & Force Mains								
C245120	Linares LS Improvement & FM Abandonment	-	75,000	75,000	-	-	-	-
C255134	Regional LS Master Plan & Improvements	-	800,000	200,000	-	-	-	-
C265153	Chandler & Hamner LS Abandonment	-	180,000	20,000	-	-	-	-
C265154	Lakeside LS Abandonment	-	180,000	20,000	-	-	-	-
C265155	River Road Lift Station & FM Capacity R&R	-	250,000	250,000	-	-	-	-
Total Wastewater Lift Station & Force Mains		-	1,485,000	565,000	-	-	-	-

## Capital Projects Budget - FY 2025-26 Funding Sources

Work Order	Description	Funding Sources						
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks Working Capital	Parks Fees Funding
Wastewater Operations & Maintenance Projects								
C265143	HQ Fire Alarm System Upgrades - Wastewater	-	84,000	21,000	-	-	-	-
M241007	Electronic O&M Manuals	-	-	487,500	-	-	-	-
M241010	IT Master Plan Ph 1 - Wastewater	-	181,500	-	-	-	-	-
M241018	GIS Wastewater Pipeline Realignment	-	131,100	-	-	-	-	-
M245119	Camera Surveillance & Access Control	-	360,000	240,000	-	-	-	-
M245124	District Wide Asset Management Plan	-	-	487,500	-	-	-	-
M261007	Asphalt Patching - Various Locations	-	250,000	-	-	-	-	-
M261008	Lift Station Program	-	600,000	-	-	-	-	-
M261009	Localized System Repairs	-	600,000	-	-	-	-	-
M265148	Electric Vehicle Charging	-	35,000	35,000	-	-	-	-
M265149	Emergency Evacuation Center Power Backup	-	100,000	-	-	-	-	-
M	HQ Improvements	-	420,000	105,000	-	-	-	-
M	Regional LS Remodel	-	80,000	20,000	-	-	-	-
Total Wastewater Operations & Maintenance Projects		-	2,841,600	1,396,000	-	-	-	-
Wastewater Pipeline Replacement Projects								
C245123	Pyrite/60 Fwy Sewer Main Replacement	-	1,475,000	4,425,000	-	-	-	-
C255135	FY 23/24 R&R Project Country Village	-	4,449,600	494,400	-	-	-	-
C255140	FY 24/25 R&R Project	-	450,000	50,000	-	-	-	-
C265157	FY 22/23 R&R Project 44 <sup>th</sup> St.	-	864,000	96,000	-	-	-	-
Total Wastewater Pipeline Replacement Projects		-	7,238,600	5,065,400	-	-	-	-
Wastewater Third Party Projects								
M191008	Jurupa Road Grade Separation	-	17,500	-	-	-	-	-
M261022	Limonite Widening (Bain to Homestead)	-	100,000	-	-	-	-	-
M261023	Third Party JCSD Relocations	-	150,000	-	-	-	-	-
Total Wastewater Third Party Projects		-	267,500	-	-	-	-	-

## Capital Projects Budget - FY 2025-26 Funding Sources

		Funding Sources						
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks Working Capital	Parks Fees Funding
Work Order	Description							
Wastewater Treatment Plant Improvements								
C265158	Riverside Treatment Plant	-	290,000	-	-	-	-	-
C265159	WRCRWA	-	496,137	3,638,341	-	-	-	-
Total Wastewater Treatment Plant Improvements		-	786,137	3,638,341	-	-	-	-
Wastewater Trunk Projects								
C175037	Glen Avon Trunk Sewer	-	75,000	175,000	-	-	-	-
Total Wastewater Trunk Projects		-	75,000	175,000	-	-	-	-
Wastewater Vehicles								
M262028	Jet Truck 2026	-	550,000	-	-	-	-	-
M262029	Vactor 2026	-	850,000	-	-	-	-	-
M262030	Vactor #2 2026	-	850,000	-	-	-	-	-
Total Wastewater Vehicles		-	2,250,000	-	-	-	-	-
Total Wastewater		-	15,204,887	10,839,741	-	-	-	-
Water Technology								
C245126	Firewall Update	292,500	-	-	-	-	-	-
C255136	File Storage Update - Water	84,450	-	-	-	-	-	-
Total Technology		376,950	-	-	-	-	-	-
Water Distribution Projects								
C225098	1200 Pressure Zone Pump Station	-	-	250,000	-	-	-	-
C231005	Poly Services - Service Line Upgrades	1,023,750	-	2,913,750	-	-	-	-
C245116	Jurupa Road Waterlines Relocation & Replacement	70,000	-	-	-	-	-	-
C245117	Manor Dr/Canal St. Clean-up/Abandonment	400,000	-	-	-	-	-	-
Total Water Distribution Projects		1,493,750	-	3,163,750	-	-	-	-
Water Equipment								
M262001	Compressor - Construction Crew #2410	25,000	-	-	-	-	-	-
M262002	Compressor - Construction Crew #2411	25,000	-	-	-	-	-	-
M262003	Compressor - Distribution #249	25,000	-	-	-	-	-	-
M262004	CTEC #249 Bed - Distribution #341	84,700	-	-	-	-	-	-
M262005	Drinking Water Trailer - Community Affairs	40,000	-	-	-	-	-	-
M262006	Ford Lightning Truck 2026 - Asset Reliability	80,000	-	-	-	-	-	-

## Capital Projects Budget - FY 2025-26 Funding Sources

Work Order	Description	Funding Sources						
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks Working Capital	Parks Fees Funding
M262007	Generator 25KVA - Asset Reliability #E013	35,000	-	-	-	-	-	-
M262008	Generator 25KVA - Asset Reliability #E992	35,000	-	-	-	-	-	-
M262009	Harbor Construction Bed - Construction Crew #342	75,200	-	-	-	-	-	-
M262010	Harbor Construction Bed - Construction Crew #343	75,200	-	-	-	-	-	-
M262011	Towable Manlift 2026	65,000	-	-	-	-	-	-
<b>Total Water Equipment</b>		<b>565,100</b>	-	-	-	-	-	-
<b>Water Operations &amp; Maintenance Projects</b>								
C235112	Advanced Metering Infrastructure	918,000	-	2,482,000	5,000,000	-	-	-
C245127	IT SCADA	350,000	-	-	-	-	-	-
C265143	HQ Fire Alarm System Upgrades - Water	156,000	-	39,000	-	-	-	-
M241007	Electronic O&M Manuals	-	-	943,500	-	-	-	-
M241010	IT Master Plan Ph 1 - Water	292,500	-	-	-	-	-	-
M241018	GIS Water and Wastewater Pipeline Realignment	168,900	-	-	-	-	-	-
M245119	Camera Surveillance & Access Control	720,000	-	480,000	-	-	-	-
M245124	Districtwide Asset Management	-	-	943,500	-	-	-	-
M245125	Meter Replacement Program - System Flow Meters	50,000	-	-	-	-	-	-
M251006	Electrical Assets Maintenance	200,000	-	-	-	-	-	-
M251017	Facilities Rehabilitation Project	75,000	-	-	-	-	-	-
M251023	Source Water Reliability Study	275,000	-	275,000	-	-	-	-
M261000	Well Maintenance & Booster Program	400,000	-	-	-	-	-	-
M261001	Asphalt Patching	907,500	-	-	-	-	-	-
M261002	Headquarters Improvement	50,000	-	-	-	-	-	-
M261003	Localized System Repairs	807,500	-	-	-	-	-	-
M261004	Treatment Plant Maintenance	225,000	-	-	-	-	-	-
M261020	Reservoir Facility Maintenance	250,000	-	-	-	-	-	-
M261021	Roger Teagarden Vessel Coating	300,000	-	-	-	-	-	-
M265144	68 <sup>th</sup> Street Extension	-	-	150,000	-	-	-	-
M265145	Agate Booster Station Improvements	-	-	60,000	-	-	-	-
M265147	Headquarters Parking Lot Improvement	780,000	-	195,000	-	-	-	-
M265148	New Electric Vehicle Charging	65,000	-	65,000	-	-	-	-

## Capital Projects Budget - FY 2025-26 Funding Sources

Work Order	Description	Funding Sources						
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks Working Capital	Parks Fees Funding
M265149	New Emergency Evacuation Center Power Backup	200,000	-	-	-	-	-	-
M265150	New High School Well Bypass	200,000	-	-	-	-	-	-
<b>Total Water Operations &amp; Maintenance Projects</b>		<b>7,390,400</b>	<b>-</b>	<b>5,633,000</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water Pipeline Replacement Projects</b>								
C225099	Water Pipeline Condition Assessment	200,000	-	-	-	-	-	-
C245118	FY 23/24 R&R Project 44 <sup>th</sup> St.	4,224,000	-	576,000	-	-	-	-
C265151	New Norco Waterline Acquisition	-	-	500,000	-	-	-	-
<b>Total Water Pipeline Replacement Projects</b>		<b>4,424,000</b>	<b>-</b>	<b>1,076,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water Reservoir Projects</b>								
C245113	Heli-Hydrant	-	-	350,000	-	-	-	-
<b>Total Water Reservoir Projects</b>		<b>-</b>	<b>-</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water Source Development</b>								
C195054	Well 19/30 Land Purchase	-	-	340,000	-	-	-	-
C251021	Land Purchase - Xylem	4,500,000	-	10,500,000	-	-	-	-
<b>Total Water Source Development</b>		<b>4,500,000</b>	<b>-</b>	<b>10,840,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water Third Party Projects</b>								
M191008	Jurupa Road Grade Separation	32,500	-	-	-	-	-	-
M261031	Third Party Relocations	150,000	-	-	-	-	-	-
<b>Total Water Third Party Projects</b>		<b>182,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water Vehicles</b>								
M262000	CNG Dump Truck 2026 - Construction Crew	300,000	-	-	-	-	-	-
M262012	Utility Truck 2026 - Water Systems #158	85,000	-	-	-	-	-	-
M262013	CNG Dump Truck #2 2026 - Construction Crew	300,000	-	-	-	-	-	-
M262014	Dump Truck CNG 2026 - Distribution #024	300,000	-	-	-	-	-	-
M262015	Dump Truck CNG 2026 - Distribution #075	300,000	-	-	-	-	-	-
M262016	E-Transit 2026 - Water Systems #1511	85,000	-	-	-	-	-	-
M262017	Ford E-Transit 2026 - Conservation #1514	95,000	-	-	-	-	-	-
M262018	Ford Lightning Truck - SCADA #1510	80,000	-	-	-	-	-	-
M262019	Ford Lightning 2026 - Asset Reliability #086	75,000	-	-	-	-	-	-
M262020	Ford Lightning 2026 - Distribution #1513	80,000	-	-	-	-	-	-
M262021	Ford Lightning 2026 - Engineering #141	75,000	-	-	-	-	-	-
M262022	Ford Lightning Truck 2026 - Engineering #155	75,000	-	-	-	-	-	-

## Capital Projects Budget - FY 2025-26 Funding Sources

Work Order	Description	Funding Sources						
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks Working Capital	Parks Fees Funding
M262023	Full Size SUV 2026 - Community Affairs	65,000	-	-	-	-	-	-
M262024	Utility Truck 2026 - Asset Reliability #151	85,000	-	-	-	-	-	-
M262025	Utility Truck 2026 - Asset Reliability #157	85,000	-	-	-	-	-	-
M262026	Utility Truck 2026 - Asset Reliability #159	85,000	-	-	-	-	-	-
<b>Total Water Vehicles</b>		<b>2,170,000</b>	-	-	-	-	-	-
<b>Total Water</b>		<b>21,102,700</b>	-	<b>21,062,750</b>	<b>5,000,000</b>	-	-	-

## Capital Projects Budget - FY 2026-27 Funding Sources

		Funding Sources						
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks (Working Capital)	Parks Fees Funding
Work Order	Description							
Parks								
Parks Equipment								
M272010	Field Groomer 2027	-	-	-	-	-	57,000	-
M272011	Gator Utility Cart 2027 - Parks	-	-	-	-	-	20,000	-
Total Parks Equipment		-	-	-	-	-	77,000	-
Parks Neighborhood Centers								
M271022	Park Planter Improvements Phase 2 - 2027	-	-	-	-	-	250,000	-
Total Parks Neighborhood Centers		-	-	-	-	-	250,000	-
Parks Operations & Maintenance Projects								
C275162	Automated Park Irrigation System 2027	-	-	-	-	-	-	500,000
M271021	IT Master Plan Ph 2 - Parks	-	-	-	-	-	26,000	-
M271023	Basketball Court Resurfacing - Providence Ranch and Sendero Parks 2027	-	-	-	-	-	60,000	-
M271024	Dairyland Park Furniture Replacement	-	-	-	-	-	100,000	-
M271025	Harada Heritage Park Basin Fence Repainting	-	-	-	-	-	100,000	-
M271026	Playground Resurfacing - Providence Ranch Park	-	-	-	-	-	150,000	-
Total Parks Operations & Maintenance Projects		-	-	-	-	-	436,000	500,000
Parks Vehicles								
M272012	Ford Lightning 2027 - Parks #163	-	-	-	-	-	80,000	-
M272013	Ford Lightning 2027 - Parks #164	-	-	-	-	-	80,000	-
M272014	Utility Truck 2027 - Parks #172	-	-	-	-	-	85,000	-
Total Parks Vehicles		-	-	-	-	-	245,000	-
Technology								
C275141	Backup and Disaster Recovery Appliance - Parks	-	-	-	-	-	7,800	-
C275163	ECC Wireless Upgrade	-	-	-	-	-	120,000	-
Total Technology		-	-	-	-	-	127,800	-
Total Parks		-	-	-	-	-	1,135,800	500,000

## Capital Projects Budget - FY 2026-27 Funding Sources

Work Order	Description	Funding Sources						
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks (Working Capital)	Parks Fees Funding
Recycled Water								
Water Pipeline Replacement Projects								
C265164	New Recycled Water System Extensions	-	-	1,000,000	-	-	-	-
Total Water Pipeline Replacement Projects		-	-	1,000,000	-	-	-	-
Water Source Development								
C215078	JCSD Regional Recycled Water System	-	-	-	25,000,000	-	-	-
Total Water Source Development		-	-	-	25,000,000	-	-	-
Total Recycled Water		-	-	1,000,000	25,000,000	-	-	-
Wastewater Technology								
C275141	Backup and Disaster Recovery Appliance - Wastewater	-	54,450	-	-	-	-	-
C275142	Infrastructure Refresh - Wastewater	-	87,400	-	-	-	-	-
Total Technology		-	141,850	-	-	-	-	-
Wastewater Lift Station & Force Mains								
C245120	Linares LS Improvement & FM Abandonment	-	135,000	135,000	-	-	-	-
C255134	Regional LS Master Plan & Improvements	-	800,000	200,000	-	-	-	-
C265154	Lakeside LS Abandonment	-	1,620,000	180,000	-	-	-	-
C265155	River Road Lift Station & FM Capacity R&R	-	500,000	500,000	-	-	-	-
Total Wastewater Lift Station & Force Mains		-	3,055,000	1,015,000	-	-	-	-
Wastewater Operations & Maintenance Projects								
M241018	GIS Wastewater Pipeline Realignment	-	21,850	-	-	-	-	-
M245124	District Wide Asset Management Plan	-	-	162,500	-	-	-	-
M261007	Asphalt Patching - Various Locations	-	250,000	-	-	-	-	-
M261008	Lift Station Program	-	600,000	-	-	-	-	-
M261009	Localized System Repairs	-	600,000	-	-	-	-	-
M265148	Electric Vehicle Charging	-	282,693	282,693	-	-	-	-
M271021	IT Master Plan - Ph 2 Wastewater	-	181,500	-	-	-	-	-



## Capital Projects Budget - FY 2026-27 Funding Sources

Work Order	Description	Funding Sources						
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks (Working Capital)	Parks Fees Funding
M26XXXX	HQ Improvements	-	420,000	105,000	-	-	-	-
M26XXXX	Regional LS Remodel	-	320,000	80,000	-	-	-	-
<b>Total Wastewater Operations &amp; Maintenance Projects</b>		-	<b>2,676,043</b>	<b>630,193</b>	-	-	-	-
<b>Wastewater Pipeline Replacement Projects</b>								
C255140	FY 24/25 R&R Project	-	4,050,000	450,000	-	-	-	-
C265157	FY 22/23 R&R Project 44 <sup>th</sup> St.	-	216,000	24,000	-	-	-	-
C275156	FY 26/27 R&R Project	-	450,000	50,000	-	-	-	-
<b>Total Wastewater Pipeline Replacement Projects</b>		-	<b>4,716,000</b>	<b>524,000</b>	-	-	-	-
<b>Wastewater Third Party Projects</b>								
M191008	Jurupa Road Grade Separation	-	17,500	-	-	-	-	-
M261022	Limonite Widening (Bain to Homestead)	-	100,000	-	-	-	-	-
M261023	Third Party JCSD Relocations	-	150,000	-	-	-	-	-
<b>Total Wastewater Third Party Projects</b>		-	<b>267,500</b>	-	-	-	-	-
<b>Wastewater Treatment Plant Improvements</b>								
C265158	Riverside Treatment Plant	-	290,000	-	-	-	-	-
C265159	WRCRWA	-	349,156	2,560,474	-	-	-	-
<b>Total Wastewater Treatment Plant Improvements</b>		-	<b>639,156</b>	<b>2,560,474</b>	-	-	-	-
<b>Wastewater Trunk Projects</b>								
C175037	Glen Avon Trunk Sewer	-	240,000	560,000	-	-	-	-
C255133	Pedley Trunk Sewer	-	-	500,000	-	-	-	-
<b>Total Wastewater Trunk Projects</b>		-	<b>240,000</b>	<b>1,060,000</b>	-	-	-	-
<b>Total Wastewater</b>		-	<b>11,735,549</b>	<b>5,789,667</b>	-	-	-	-
<b>Water Technology</b>								
C275141	Backup and Disaster Recovery Appliance - Water	87,750	-	-	-	-	-	-
C275142	Infrastructure Refresh - Water	112,600	-	-	-	-	-	-
<b>Total Technology</b>		<b>200,350</b>	-	-	-	-	-	-

## Capital Projects Budget - FY 2026-27 Funding Sources

Work Order	Description	Funding Sources						
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks (Working Capital)	Parks Fees Funding
Water Distribution Projects								
C225098	1200 Pressure Zone Pump Station	-	-	1,000,000	-	-	-	-
C231005	Poly Services - Service Line Upgrades	1,074,938	-	3,059,438	-	-	-	-
Total Water Distribution Projects		1,074,938	-	4,059,438	-	-	-	-
Water Equipment								
M272000	250KVA Generator 2027 - Asset Reliability #E051	160,000	-	-	-	-	-	-
M272001	Backhoe Trailer 2027 - Distribution #E071	55,000	-	-	-	-	-	-
Total Water Equipment		215,000	-	-	-	-	-	-
Water Operations & Maintenance Projects								
C235112	Advanced Metering Infrastructure	1,971,000	-	5,329,000	-	-	-	-
C245127	IT SCADA	350,000	-	-	-	-	-	-
M241018	GIS Water and Wastewater Pipeline Realignment	28,150	-	-	-	-	-	-
M245124	Districtwide Asset Management	-	-	314,500	-	-	-	-
M245125	Meter Replacement Program - System Flow Meters	50,000	-	-	-	-	-	-
M251006	Electrical Assets Maintenance	200,000	-	-	-	-	-	-
M251017	Facilities Rehabilitation Project	75,000	-	-	-	-	-	-
M251023	Source Water Reliability Study	125,000	-	125,000	-	-	-	-
M261000	Well Maintenance & Booster Program	400,000	-	-	-	-	-	-
M261001	Asphalt Patching	842,500	-	-	-	-	-	-
M261002	Headquarters Improvement	50,000	-	-	-	-	-	-
M261003	Localized System Repairs	742,500	-	-	-	-	-	-
M261004	Treatment Plant Maintenance	225,000	-	-	-	-	-	-
M261020	Reservoir Facility Maintenance	250,000	-	-	-	-	-	-
M261021	Roger Teagarden Vessel Coating	300,000	-	-	-	-	-	-
M265144	68 <sup>th</sup> Street Extension	-	-	100,000	-	-	-	-
M265145	Agate Booster Station Improvements	-	-	340,000	-	-	-	-
M265147	Headquarters Parking Lot Improvement	780,000	-	195,000	-	-	-	-
M265148	New Electric Vehicle Charging	525,000	-	525,000	-	-	-	-
M271021	IT Master Plan - Ph 2	292,500	-	-	-	-	-	-
Total Water Operations & Maintenance Projects		7,206,650	-	6,928,500	-	-	-	-

## Capital Projects Budget - FY 2026-27 Funding Sources

Work Order	Description	Funding Sources						
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks (Working Capital)	Parks Fees Funding
Water Pipeline Replacement Projects								
C225099	Water Pipeline Condition Assessment	200,000	-	-	-	-	-	-
C245118	FY 23/24 R&R Project 44 <sup>th</sup> St.	880,000	-	120,000	-	-	-	-
C275152	FY 26/27 R&R Project	440,000	-	60,000	-	-	-	-
Total Water Pipeline Replacement Projects		1,520,000	-	180,000	-	-	-	-
Water Reservoir Projects								
C245113	Heli-Hydrant	-	-	250,000	-	-	-	-
Total Water Reservoir Projects		-	-	250,000	-	-	-	-
Water Source Development								
C195054	Well 19/30 Land Purchase	-	-	1,100,000	-	-	-	-
Total Water Source Development		-	-	1,100,000	-	-	-	-
Water Third Party Projects								
M191008	Jurupa Road Grade Separation	32,500	-	-	-	-	-	-
M261031	Third Party Relocations	150,000	-	-	-	-	-	-
Total Water Third Party Projects		182,500	-	-	-	-	-	-
Water Vehicles								
M272003	EH Wachs Vavle Truck 2027	240,000	-	-	-	-	-	-
M272004	Ford Lightning 2027 - Distribution #166	80,000	-	-	-	-	-	-
M272005	Ford Lightning 2027 - Pool #161	80,000	-	-	-	-	-	-
M272006	Ford Lightning 2027 - Treatment #165	80,000	-	-	-	-	-	-
M272007	Utility Truck 2027 - Asset Reliability #162	85,000	-	-	-	-	-	-
M272008	Utility Truck 2027 - Distribution #186	85,000	-	-	-	-	-	-
M272009	Utility Truck 2027 - Distribution #196	85,000	-	-	-	-	-	-
Total Water Vehicles		735,000	-	-	-	-	-	-
Total Water		11,134,438	-	12,517,938	-	-	-	-

FY 2025-26 & FY 2026-27

# CAPITAL IMPROVEMENT PROJECTS

# Pyrite/60 Fwy Sewer Main Replacement

\$ 5,900,000

## PROJECT NAME

## PROJECTED COST



## Project Number

C245123

## Project Location

## Fund

Wastewater

## Department Priority

1 - Desirable - "Would Like to Do"

## Planning

Description	Starting Date - Estimated	End Date - Estimated
Design		
Construction	5/31/2025	2/28/2026

## Project Description

- Upsize 5,508 LF of 8-inch pipe with 10, 12, and 15-inch PVC diameter pipe.
- Remove and replace existing Sewer Access Points.
- Reconnect existing laterals.
- Jack & Bore casing.
- Grind and asphalt concrete capping.

## Project Budget

\$ 5,900,000

Description	FY 2025 Actual	FY 2026 Capital Budget	FY 2027 Planned Budget	FY 2028 Planned Budget	FY 2029 Planned Budget	Future Periods	Project Total
Construction	\$ -	\$ 5,900,000	\$ -	\$ -	\$ -	-	\$ 5,900,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 5,900,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 5,900,000</b>

## Funding Sources

\$ 5,900,000

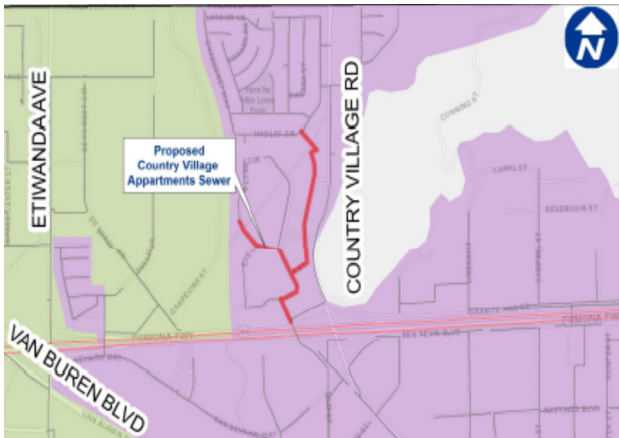
Description	FY 2025 Actual	FY 2026 Capital Budget	FY 2027 Planned Budget	FY 2028 Planned Budget	FY 2029 Planned Budget	Future Periods	Project Total
Wastewater Working Capital	\$ -	\$ 1,475,000	\$ -	\$ -	\$ -	-	\$ 1,475,000
Wastewater Facility Fees	\$ -	\$ 4,425,000	\$ -	\$ -	\$ -	-	\$ 4,425,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 5,900,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 5,900,000</b>

# FY 23/24 R&R Project Country Village

\$ 4,944,000

PROJECT NAME

PROJECTED COST



## Project Number

C255135

## Project Location

## Fund

Wastewater

## Department Priority

1 - Desirable - "Would Like to Do"

## Planning

Description	Starting Date - Estimated	End Date - Estimated
Design		
Construction		

## Project Description

- Address hydraulic deficiencies by replacing aged and damaged infrastructure.
- Upsize and repair approximately 5,350 LF of sewer pipeline.
- Design complete.
- Construction completion anticipated July 2026.

## Project Budget

\$ 4,944,000

Description	FY 2025 Actual	FY 2026 Capital Budget	FY 2027 Planned Budget	FY 2028 Planned Budget	FY 2029 Planned Budget	Future Periods	Project Total
Construction	\$ -	\$ 4,944,000	\$ -	\$ -	\$ -	-	\$ 4,944,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 4,944,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 4,944,000</b>

## Funding Sources

\$ 4,944,000

Description	FY 2025 Actual	FY 2026 Capital Budget	FY 2027 Planned Budget	FY 2028 Planned Budget	FY 2029 Planned Budget	Future Periods	Project Total
Wastewater Working Capital	\$ -	\$ 4,449,600	\$ -	\$ -	\$ -	-	\$ 4,449,600
Wastewater Facility Fees	\$ -	\$ 494,400	\$ -	\$ -	\$ -	-	\$ 494,400
<b>Total</b>	<b>\$ -</b>	<b>\$ 4,944,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 4,944,000</b>

# Advanced Metering Infrastructure

\$ 23,000,000

PROJECT NAME

PROJECTED COST

Smart Water Solution Offering for Jurupa Community Services District



Project Number

C235112

Project Location

Fund

Water

Department Priority

1 - Desirable - "Would Like to Do"

Planning

Description

Starting Date -  
Estimated

End Date -  
Estimated

Design

Construction

## Project Description

- Replace 32,000+ outdated radio read residential water meters to an Advanced Metering Infrastructure (AMI) System.
- Provides real-time data transmission.
- Enhanced accuracy, and improved operational efficiency through a cloud-based infrastructure that eliminates the need for manual meter reading or drive-by collection.
- \$5 Million in grant funding.

## Project Budget

\$ 23,000,000

Description	FY 2025 Actual	FY 2026 Capital Budget	FY 2027 Planned Budget	FY 2028 Planned Budget	FY 2029 Planned Budget	Future Periods	Project Total
Construction	\$ -	\$ 8,400,000	\$ 7,300,000	\$ 7,300,000	\$ -	-	\$ 23,000,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 8,400,000</b>	<b>\$ 7,300,000</b>	<b>\$ 7,300,000</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 23,000,000</b>

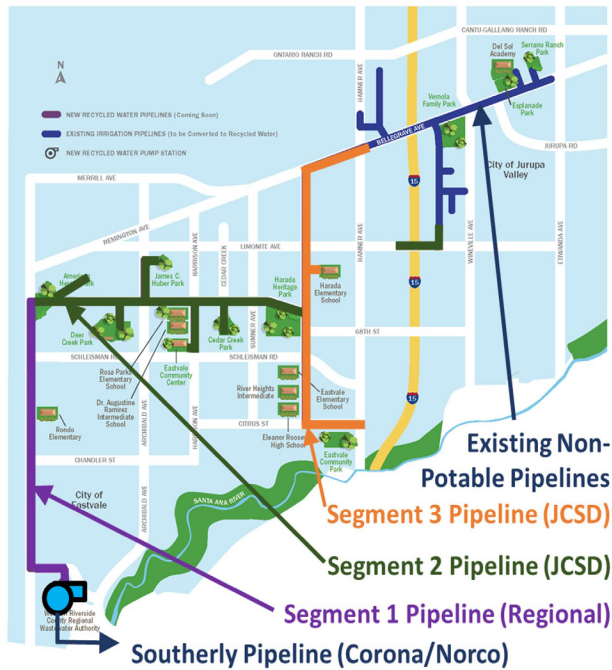
## Funding Sources

\$ 23,000,000

Description	FY 2025 Actual	FY 2026 Capital Budget	FY 2027 Planned Budget	FY 2028 Planned Budget	FY 2029 Planned Budget	Future Periods	Project Total
Water Working Capital	\$ -	\$ 918,000	\$ 1,971,000	\$ 1,971,000	\$ -	-	\$ 4,860,000
Water Facility Fees	\$ -	\$ 2,482,000	\$ 5,329,000	\$ 5,329,000	\$ -	-	\$ 13,140,000
Grant	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	-	\$ 5,000,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 8,400,000</b>	<b>\$ 7,300,000</b>	<b>\$ 7,300,000</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 23,000,000</b>

**\$ 70,000,000**

### PROJECTED COST



C215078

## Recycled Water

#### 4 - Imperative - "Must Do"

Description	Starting Date - Estimated	End Date - Estimated
-------------	------------------------------	-------------------------

## Construction

- Over 56,000 feet of new recycled water pipeline ranging from 8 to 24-inch.

- 5,000 gpm pump station located at the WRCWRA.
- Conversion of irrigation customers to recycled water at parks, schools, and landscaping areas.
- The project is expected to serve an average of 660 acre-feet per year of recycled water to JCSD customers.
- Partnership with WRCRWA members on pump station and regional pipeline as well as potential sale of water to IEUA.

**\$ 70,000,000**

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029		
Description	Actual	Capital Budget	Planned Budget	Planned Budget	Planned Budget	Future Periods	Project Total
Construction	\$ -	\$ 45,000,000	\$ 25,000,000	\$ -	\$ -	\$ -	\$ 70,000,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 45,000,000</b>	<b>\$ 25,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,000,000</b>

**\$ 70,000,000**

Description	FY 2025		FY 2026	FY 2027	FY 2028	FY 2029	Future Periods	Project Total
	Actual		Capital Budget	Planned Budget	Planned Budget	Planned Budget		
Grant	\$	-	\$ 21,000,000	\$ 16,000,000	\$ -	\$ -	\$ -	\$ 37,000,000
3 <sup>rd</sup> Party Contributions	\$	-	\$ 10,000,000	\$ 9,000,000	\$ -	\$ -	\$ -	\$ 19,000,000
Loan	\$	-	\$ 8,075,000	\$ -	\$ -	\$ -	\$ -	\$ 8,075,000
Water Facility Fees	\$	-	\$ 5,925,000	\$ -	\$ -	\$ -	\$ -	\$ 5,925,000
Total	\$	-	\$ 45,000,000	\$ 25,000,000	\$ -	\$ -	\$ -	\$ 70,000,000



## Debt

The District maintains a formal debt management policy and actively pursues grant opportunities and low-cost financing options as needed throughout each biennial budget cycle. As a member agency of the Western Riverside County Regional Wastewater Authority, the District participates in the State Revolving Fund (SRF) Loan program, receiving an SRF Loan in 2018 for plant expansion. Additionally, the District obtained an additional SRF Loan in 2022 to support its Regional Water Recycling Program.

In 2020, the District refunded its 2010 Certificates of Participation Series A by issuing 2020 Series Revenue Refunding Bonds, lowering debt service costs and providing greater financial flexibility. The District's outstanding debt is categorized into Senior Obligations (issued prior to 2012) and Subordinate Obligations (issued in 2012 and later).

All debt obligations have financed vital capital improvement projects that could not be funded through current revenues alone, ensuring the District's continued ability to deliver reliable, high-quality services to the community.

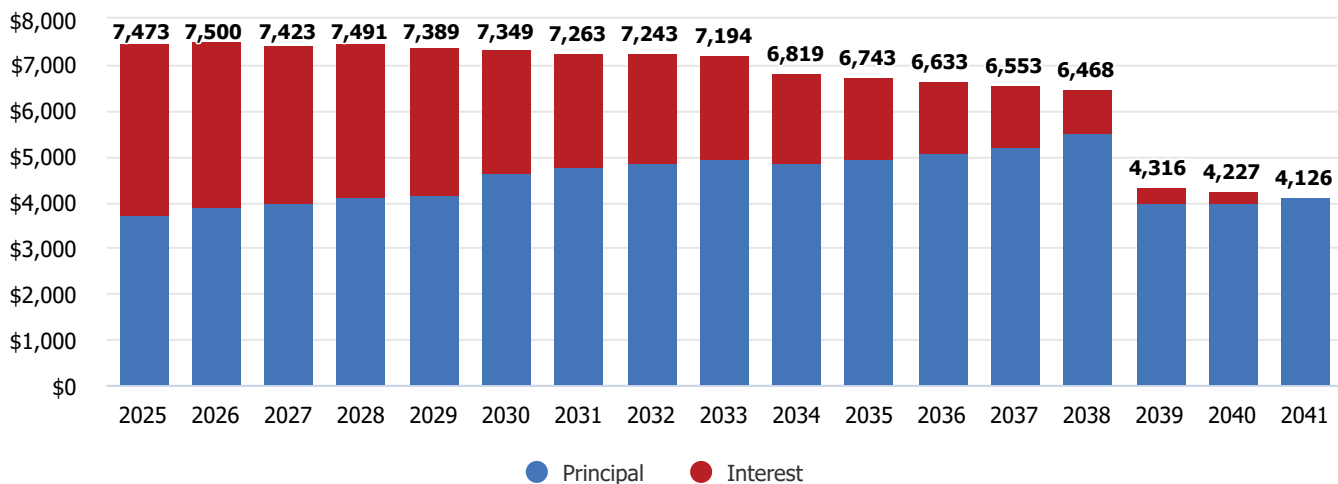
The table below summarizes the long-term bonds of the District's Water and Wastewater Funds:

Year of Issuance	Debt ranking	Use of Proceeds	Principal Balance as of June 2025
<b>2004</b>	Senior	Loan for construction of wastewater treatment plant.	\$ 3,639,572
<b>2010</b>	Senior	Refinance the Refunded Obligations, finance acquisition, construction, installation and equipping Water System to increase water supply and construct transmission facilities	18,045,000
<b>2010</b>	Senior	Certificates of Participation for wastewater improvements to trunk systems necessary to provide adequate flow conveyance	24,635,000
<b>2018</b>	Subordinate	Revolving Fund Loan for construction to expand treatment capacity at wastewater treatment plant	23,586,217
<b>2020</b>	Senior	Refinancing of the 2010 Installment Sale Agreement and the 2010 Series A Certificates (Water)	2,030,000
<b>2020</b>	Senior	Refinancing of the 2010 Installment Sale Agreement and the 2010 Series A Certificates (Wastewater)	260,000
<b>2022</b>	Senior	Revolving Fund Loan for construction of Recycled Water Program	42,259
<b>Total Bond Debt</b>			<b>\$ 72,238,048</b>

Principal and interest payments on bonds are included in the table and graph below:

Year(s)	Principal	Interest	Total
2026	3,869,333	3,733,646	7,602,979
2027	3,994,937	3,422,806	7,417,743
2028	4,131,123	3,254,847	7,385,970
2029	4,308,016	3,075,259	7,383,275
2030-2032	14,535,854	8,234,918	22,770,772
2033-2036	20,376,895	7,579,711	27,956,606
2037-2041	22,014,632	3,460,926	25,475,558
2042-2043			-
<b>Total</b>	<b>73,230,790</b>	<b>32,762,113</b>	<b>105,992,903</b>

(Amounts Expressed in Thousands)



The District’s creditworthiness is evaluated by independent rating agencies and serves as a key indicator of its ability to meet debt obligations, directly influencing the interest rates paid on borrowings. Currently, the District’s Senior Obligations—specifically the 2010 and 2020 Series—hold strong ratings of “AA+” (water) and “AA” (wastewater) from Standard & Poor’s and Fitch Ratings. The Water Recycling Program SRF Loan and Subordinate Obligations do not have published ratings from these agencies.

There is no statutory debt limit imposed by the California Government Code; however, the District’s borrowing capacity is governed by debt coverage requirements established in its bond covenants. These covenants require minimum debt service coverage ratios (net revenues to debt service) as follows:

- 2010 Senior Obligations: at least 1.10 times coverage
- 2020 Senior Obligations: at least 1.20 times coverage
- Subordinate Obligations: at least 1.25 times coverage
- 2022 Regional Water Recycling Program SRF Loan: at least 1.20 times coverage

As detailed in the financial summaries section, the District’s budgets are structured to meet all annual debt service requirements and to strengthen its net position over time. The table below demonstrates that for the past five fiscal years, the District has consistently exceeded the minimum required debt service coverage ratio required by the bond covenants.

## Debt Coverage Ratio Last Five Fiscal Years

	2019-20	2020-21	2021-22	2022-23	2023-24
<b>REVENUES</b>					
Water Revenues	\$ 39,788,551	\$ 42,447,372	\$ 41,257,288	\$ 40,244,679	\$ 41,453,355
Sewer Revenues	20,643,836	21,499,516	22,468,265	23,102,831	23,224,639
Investment Earnings	4,883,124	3,518,751	1,631,820	3,163,875	9,369,358
Property Taxes	4,305,123	5,686,692	5,802,115	6,720,674	8,107,338
Other Revenue	1,835,140	270,580	247,722	198,685	194,844
<b>Total Revenues</b>	<b>71,455,774</b>	<b>73,422,911</b>	<b>71,407,210</b>	<b>73,430,744</b>	<b>82,349,534</b>
<b>EXPENSES</b>					
Source of supply	16,551,480	17,355,190	-	-	-
Pumping	405,295	397,918	-	-	-
Water treatment	841,458	1,930,750	-	-	-
Transmission and distribution	3,075,564	3,212,322	-	-	-
Sewage collection	2,996,076	2,596,538	-	-	-
Sewage treatment	7,027,285	9,337,330	-	-	-
Water system	-	-	18,217,237	21,534,342	21,675,451
Distribution	-	-	3,247,281	3,695,223	2,501,242
Water quality	-	-	919,398	852,515	759,258
Wastewater system	-	-	2,039,601	1,994,957	2,073,665
Source control	-	-	10,211,782	10,109,651	11,069,894
Customer service	2,093,798	2,058,679	2,341,508	2,505,546	3,310,151
General administrative	13,710,893	12,350,810	10,345,867	16,896,668	16,494,547
Operations and maintenance	124,891	639,179	2,854,654	477,701	4,278,291
Other expenses	-	2,611,057	-	548,985	22,087
CIP Program	-	-	-	735,191	2,269
<b>Total Expenses</b>	<b>46,826,740</b>	<b>52,489,773</b>	<b>50,177,328</b>	<b>59,350,779</b>	<b>62,186,855</b>
<b>Net Revenues</b>	<b>24,629,034</b>	<b>20,933,138</b>	<b>21,229,882</b>	<b>14,079,965</b>	<b>20,162,679</b>
<b>Debt Service</b>					
Principal	3,331,838	2,429,474	3,372,430	3,530,805	3,690,434
Interest	3,800,705	3,107,586	3,045,993	2,930,951	2,849,205
<b>Total Debt Service</b>	<b>\$ 7,132,543</b>	<b>\$ 5,537,060</b>	<b>\$ 6,418,423</b>	<b>\$ 6,461,756</b>	<b>\$ 6,539,639</b>
<b>Net Revenues after Debt Service</b>	<b>\$ 17,496,491</b>	<b>\$ 15,396,078</b>	<b>\$ 14,811,459</b>	<b>\$ 7,618,209</b>	<b>\$ 13,623,040</b>
<b>Debt Service Coverage Ratio</b>	<b>3.45</b>	<b>3.78</b>	<b>3.31</b>	<b>2.18</b>	<b>3.08</b>

FY 2025-26 & FY 2026-27

# GLOSSARY

# GLOSSARY AND ACRONYMS

Definitions for technical terms and acronyms found in the budget document

## A

**Account** – A record of financial transactions for an asset, liability, equity, revenue and expense item or classification.

**Accrual Basis of Accounting** – The method of recording financial transactions in the accounting period in which revenues are earned and expenses are incurred, rather than only after cash is received or paid.

**ACH** – Automated Clearing House electronic payment to vendors

**Acre-Foot (AF)** – The volume of water equal to 325,949 gallons or 435.6 hundred cubic feet of water. An Acre-Foot of water would cover one acre to the depth of one foot.

**ACWA** – Association of California Water Agencies: A statewide association of water agencies

**Ad Valorem** – “to the value”; tax on the value of property

**ADA** – Americans with Disabilities Act

**Adoption** – Formal action by the Board of Directors

**AFY** – Area Feet per Year

**Amortization** – The paying off of debt in regular installments over a period of time.

**Appropriation** – The act of setting aside money for a specific purpose

**AQMD** – Air Quality Management District: regulates air quality and pollution

**Asset** – A resource that is owned or held by an entity, which has monetary value.

**AutoCAD** – A software application for designing and drafting.

**AWWA** – America Water Works Association: A non-profit focused on managing and treating water

## B

**BCF** – Billion Cubic Feet

**Balanced Budget** – A budget for which expenses are equal to income.

**Budget** – Jurupa Community Services District’s financial plan balancing Adopted expenses and Adopted revenues for a Fiscal Year.

**Brackish** – Water that has more salinity than fresh water, but not as much as seawater.

## C

**CAFR** – Comprehensive Annual Financial Report: The official annual report of the District, which includes a Statements of Net Positions, Statements of Revenue, Expenses, and Changes in Net Position, Statement of Cash Flow, statistical information, and a management discussion and analysis of the information reported.

**CalPERS** – California Public Employees Retirement System

**Capital Expenses** – Expenditures which result in the acquisition or construction of fixed assets, including land, buildings, improvements, machinery and equipment.

**Capitalized Expenses** – expenses that are placed on the books as an asset rather than an expense.

**Capital Spending Plan (CSP)** – Listing of potential capital projects.

**Certificates of Participation (COP)** – A form of lease-purchase financing used to construct or acquire capital facilities and equipment.

**CEQA** – California Environmental Quality Act

**CFS** – Cubic Feet per Second

**COLA** – Cost of Living Adjustment

**Community Facility District (CFD)** – A community facilities district is a special taxing district that allows the financing of the installation, operation and maintenance of public improvements such as roads, water and wastewater facilities, flood control and drainage projects.

**CPA** – Certified Public Accountant

**CPUC** – California Public Utility Commission: An agency that regulates services and utilities

**CSMFO** – California Society of Municipal Finance Officers: The professional organization of state, county, and local finance officers

**Customer Accounts** – Costs associated with meter reading and maintaining meters

**Customer Care Program** – also known as “LIRA” see LIRA - a program to assist low income households with their utility bill; customers on the program will receive a monthly credit of \$10.00 towards their bill.

**CUWCC** – California Urban Water Conservation Council: An organization that promotes efficient water usage in California

**CMMS** – Computerized Maintenance Management System: Software that organizes a company’s maintenance operations

## D

**Debt** – The repayment cost of the interest on long-term debt.

**Debt Service** – Principal and interest payments associated with the repayment of long-term borrowing.

**Depreciation** – A portion of the cost of a fixed asset which is charged as an expense during a year, representing an estimate of the value of the asset used up during that year as a result of wear, deterioration, obsolesce, or action of the physical elements.

**Desalter** – a facility that treats groundwater for use as drinkable water

**District** – In this report, District refers to Jurupa Community Services District; also see JCSD

**DWR** – Department of Water Resources: Manages water resources, systems, and infrastructure

## E

**EDU** – Equivalent Dwelling Unit: The level of demand created by one single-family dwelling unit

**Enterprise Fund** – A fund that is a self-supporting enterprise, where the fees charged to external users for goods or services cover the cost of providing those goods or services.

**Expenses** – An outflow of assets, not necessarily in cash, in exchange for materials or services received for the ordinary course of business.

## F

**Facility fees** – a charge imposed by the District on new development wishing to connect to the water and/or wastewater systems or on existing users that wish to upsize their connection or increase required capacity within the systems.

**Fiscal Year** – A twelve-month period of time with the annual budget and annual financial statements. For the District, the Fiscal Year runs from July 1 to June 30.

**Fitch** – A credit rating agency

**Fixed Asset** – A tangible item which provides benefit over more than one year, such as property, plant, and equipment.

**FOG** – Fats, Oils, and Grease

**FMLA** – Family and Medical Leave Act

**Fund** – A set of accounts used to account for a specific activity or set of activities that are similar in nature.

**Fund Balance/Net Position** – The difference between the assets and liabilities for a particular fund at any given point in time.

## G

**G&A** – General and Administrative: Expenses not related to providing water services

**GAAP** – See Generally Accepted Accounting Principles

**GASB** – Governmental Accounting Standards Board

**Generally Accepted Accounting Principles (GAAP)** – The uniform accounting principles, standards, and procedures for the presentation of financial reports. For local governments, GAAP is set by the Government Accounting Standards Board.

**GIS** – Geographic Information System: Software used for analyzing geographic information GM – General Manager

**GFOA** – Governmental Finance Officers Association: An organization with the goal of promoting quality in public financial management

## H

**HCF** – Hundred Cubic Feet; Unit of measure of water volume equivalent to 748 gallons or 1/435.6 acre- feet.

**HR** – Human Resources

## I

**IEBL** – Inland Empire Brine Line: A pipeline for the disposal of high-saline waste

**IEUA** – See Inland Empire Utilities Agency

**Inland Empire Utilities Agency (IEUA)** – A supplemental water supplier and regional wastewater treatment agency with domestic and industrial disposal systems and energy recovery/production facilities

**IT** – Information Technology

## J

**JCSD** – Jurupa Community Services District: A special district that provides water and wastewater services to the cities of Jurupa and Eastvale and also oversees the parks in Eastvale.

**JPA** – Joint Powers Authority

## L

**LAFCO** – Local Agency Formation Commission

**LAIF** – Local Agency Investment Fund: An investment portfolio for public agencies

**LIRA** – Low Income Rate Assistance – see Customer Care Program

## M

**MCL** – Maximum Containment Level: the highest concentration of chemicals permitted in drinking water

**Metropolitan Water District of Southern California (MWD)** – A consortium of 26 cities and water districts that provides water to nearly 19 million people in parts of Los Angeles, Orange, San Diego, Riverside and San Bernardino counties. Imports water from the Colorado River and Northern California Bay Delta and sells it at wholesale to its member agencies.

**MGD** – Million gallons per day.

**MOU** – Memorandum of Understanding: A mutual agreement between two or more parties

## N

**Net Assets** – This is an equity account which represents the difference between assets and liabilities.

**Non-Operating Sources (Uses)** – income (costs) that do not revolve around the District's core business activities

**Non-Potable** – water that is not safe for human consumption

## O

**Offset** – funding from other sources that reduce the burden of the District's cost for capital projects

**OPEB** – Other Post-Employment Benefits

**Operating Revenues (Expenses)** – Income earned (costs incurred) in conducting the normal business operations of JCSD (for expenses, not including capital expenditures or debt repayment)

## P

**Pay-Go** – Pay as You Go

**PERS** – Public Employees Retirement System (also CALPERS): A pension fund for public employees

**Potable** – water that is safe for human consumption

**Projected** – An estimate of revenue or expense based on past trends, the present economic conditions and future forecasts.

## R

**Recharge** – capturing storm water to restore groundwater levels

**Recycled water** – water that has been treated to remove harmful contaminants and may be used for non- potable purposes, such as irrigation.

**Request for Proposal** – is utilized by the District to solicit vendor bids

**Reserves** – Assets that are set aside for future use.

**Resolution** – An order of a legislative body that is less formal than an ordinance.

**Retail Water** – domestic and agricultural customers that the District provides water directly to

**Revenue** – An inflow of assets in exchange for goods or services.

**RFP** – see Request for Proposal

## S

**S&P** – Standard & Poor’s: A credit rating agency

**SAR** – See Upper SAR HCP SARCCUP – Santa Ana River Conservation and Conjunctive Use Program

**SARI** – Santa Ana Regional Interceptor (now IEBL)

**SAWPA** – Santa Ana Watershed Project Authority: Provides services to member agencies, such as owning and administering the IEBL

**SCADA** – Supervisory Control and Data Acquisition: A system for controlling and monitoring processes

**SCE** – Southern California Edison: electricity supplier for Southern California

**Sewer** – See Wastewater

**SOPs** – Standard Operating Procedures

**Source of Supply** – The cost of maintaining water source facilities Sources (Uses) – revenues (expenses)

**Special District** – a special government designation that operates apart from local government entities

**SRF** – State Revolving Fund: provides low-interest loans for investments in water infrastructure

**SSMP** – Sewer System Management Plan

**Strategic Plan** – Defines the long-term goals, objectives and performance indicators of the District.

**SWRCB** – State Water Resources Control Board: Responsible for managing California’s water

## T

**Tier** – a level of water use with a specific rate

## W

**Wastewater** – “used” water that if reclaimed and recycled for other purposes; also called sewer water Watermaster – a position responsible for maintaining water quality and quantity standards

**Wholesale Water** – Water that customers buy and then sell to their own customers

**WIFI** – a facility allowing computers, smartphones, or other devices to connect to the Internet or communicate with one another wirelessly within a particular area

**WMWD** – Western Municipal Water District (“Western”): Provides water services to most of Western Riverside county

**WRCRWA** – West Riverside County Regional Wastewater Authority: A collaboration between member agencies to treat wastewater



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*Intentionally*



# 2025-26 & 2026-27 OPERATING & CAPITAL IMPROVEMENT BIENNIAL BUDGET



  
**jurupa**  
**COMMUNITY SERVICES DISTRICT**  
Proudly serving Jurupa Valley and Eastvale

District Board Meetings  
Second and Fourth Monday  
of Each Month at 6:00pm  
District Headquarters Board Room  
11201 Harrel Street, Jurupa Valley, CA 91752

Jurupa Community Services District  
11201 Harrel Street,  
Jurupa Valley, CA 91752