

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



TABLE OF CONTENTS

| | | | |
|---|-----------|---|------------|
| Budget Message | 4 | Water Fund Balance Summary | 50 |
| District Wide Goals & Strategies | 4 | Wastewater Fund Balance Summary | 52 |
| Short-term Factors Influencing the budget | 5 | Parks' Fund Balance Summary | 54 |
| Significant Budgetary Items | 6 | Historical Statement of Activities | 56 |
| Budget Overview | 8 | Net Position | 57 |
| Capital Improvement Plan | 9 | Historical Change in Net Position – Enterprise Funds | 58 |
| Conclusion | 10 | Historical Change in Fund Balances – Governmental Funds | 59 |
| Budget Resolution | 11 | Revenue Sources | 60 |
| Introduction | 13 | Water Fund | 60 |
| Budget Guide | 15 | Wastewater Fund | 60 |
| History & Profile | 16 | Park Fund | 60 |
| Water | 17 | Graffiti Fund | 60 |
| Wastewater | 19 | Lighting & Landscaping Fund | 60 |
| Parks | 21 | Customer Statistics through the Years | 61 |
| Organization | 22 | Monthly Average Bill | 62 |
| Organizational Chart | 23 | How Rates are Determined | 62 |
| Climate | 24 | Rates | 62 |
| GFOA Budget Award | 25 | Rate Increase | 63 |
| Statistical Section | 26 | Water Fund Summary | 64 |
| Financial Structure, Process, & Policy | 29 | Water Fund Detail | 65 |
| Fund Structure | 31 | Water Summary of Working Capital Reserves | 77 |
| Governmental Funds | 31 | Water Summary of Facility Fees | 77 |
| Enterprise Funds | 32 | Wastewater Detail | 80 |
| Fiduciary Funds | 32 | Wastewater Summary of Working Capital Reserves | 91 |
| Fund/Administration Relationship | 34 | Wastewater Summary of Facility Fees | 91 |
| Basis of the Budget | 34 | Parks' Fund Summary | 93 |
| The Budget Process | 35 | Parks' Fund Detail | 94 |
| Budget Calendar | 36 | Parks' Capital Fund | 133 |
| Financial Policies | 37 | Graffiti Fund | 133 |
| Reserve Policy | 37 | Long-Range Financial Plans | 134 |
| Debt and Financial Management Policy | 37 | Department Information | 137 |
| Investment Policy | 37 | Personnel Summary | 139 |
| Capital Asset Policy | 37 | Goals & Objectives by Division | 145 |
| Purchasing Policy | 38 | GM Office & Board Services Division | 145 |
| Authority and Dollar Limits | 38 | Board Services | 146 |
| Reserve Fund Types | 38 | Human Resources | 149 |
| Legally Restricted Reserves | 38 | Public Affairs | 152 |
| Unrestricted Reserves | 39 | Finance & Administration Division | 157 |
| Accounting System | 40 | Finance | 158 |
| Internal Controls | 40 | Information Technology | 161 |
| Employee Compensation | 41 | Customer Service | 164 |
| Financial Summaries | 43 | Engineering & Water Resources Division | 168 |
| Major Funds Financial Summary | 46 | Engineering & Water Resources | 169 |
| Capital Funds Summary | 48 | Operations Division | 176 |
| | | Operations Technology | 177 |

| | | | |
|---|------------|---|------------|
| Water Systems | 180 | Community Facility District No. 5 | 239 |
| Asset Reliability | 183 | Community Facility District No. 6 | 239 |
| Environmental Services | 186 | Community Facility District No. 7 | 240 |
| Utility Services | 189 | Community Facility District No. 10 | 240 |
| Parks & Recreation Division | 192 | Community Facility District No. 11 | 241 |
| Park & Facility Maintenance | 193 | Community Facility District No. 12 | 241 |
| Park Recreation Programs | 197 | Community Facility District No. 14 | 242 |
| Departmental Budget Detail | 201 | Community Facility District No. 15 | 242 |
| Board/GM Services | 202 | Community Facility District No. 16 | 243 |
| Records Retention | 203 | Community Facility District No. 17 | 243 |
| Human Resources | 204 | Community Facility District No. 18 | 244 |
| Finance & Accounting | 205 | Community Facility District No. 35 | 252 |
| Information Technology | 207 | Community Facility District No. 36 | 252 |
| Customer Service & Meters | 208 | Community Facility District No. 37 | 253 |
| Engineering/Development | 180 | Community Facility District No. 38 | 253 |
| Water | 211 | Community Facility District No. 39 | 254 |
| Wastewater | 212 | Community Facility District No. 42 | 254 |
| Parks | 213 | Community Facility District No. 43 | 255 |
| Internal Programs | 215 | Community Facility District No. 45 | 255 |
| Emergency Preparedness & Safety | 216 | Community Facility District No. 46 | 256 |
| Conservation | 217 | Community Facility District No. 47 | 256 |
| Public Affairs | 218 | Community Facility District No. 48 | 257 |
| Government Affairs | 219 | Community Facility District No. 51 | 257 |
| Facilities Maintenance | 220 | Community Facility District No. 52 | 258 |
| Fleet Maintenance | 221 | Community Facility District No. 53 | 258 |
| Mechanical | 222 | Community Facility District No. 54 | 259 |
| Electrical | 223 | Community Facility District No. 55 | 259 |
| Planning | 225 | Community Facility District No. 56 | 260 |
| IT GIS | 226 | Community Facility District No. 57 | 260 |
| Lighting & Landscaping Districts | 227 | Community Facility District No. 58 | 261 |
| Street Lighting District Summary Budget | 228 | Community Facility District No. 59 | 261 |
| Illumination District No. 2 Budget | 229 | | |
| Lighting District 2001-1 Budget | 229 | Capital & Debt | 263 |
| Lighting District 2001-2 Budget | 230 | Capital Expenditures | 264 |
| Streetlight Capital Fund Budget | 230 | Capital Expenditures Summary | 264 |
| Landscape District Summary Budget | 231 | Capital Outlay Expenditures | 265 |
| Landscaping District 98-1 Budget | 232 | Capital Improvement Program | 268 |
| Landscaping District 91-1 Budget | 233 | Capital Projects Budget | 271 |
| Landscaping District 2003-1C Budget | 234 | Capital Projects Budget FY 2025-26 & FY | |
| Community Facility Districts | 235 | 2026-27 Funding Sources | 283 |
| Community Facility District Summary | 236 | Capital Projects Budget FY 2025-26 & FY | |
| Community Facility District No. 1 | 237 | 2026-27 Funding Sources | 290 |
| Community Facility District No. 2 | 237 | Capital Improvement Projects | 296 |
| Community Facility District No. 3 | 238 | Debt | 301 |
| Community Facility District No. 4 | 238 | Glossary | 304 |



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 |
| Net Change in Fund Balance | \$ (17,215,347) | \$ 2,057,820 |
| Capital Outlay | \$ 120,464,078 | \$ 68,813,392 |

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 proposed 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 44th 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

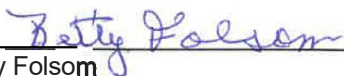
NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Jurupa Community Services District hereby adopts a Biennial Budget for Fiscal Years 2025-2026 and 2026-2027, attached hereto as Exhibit "A."

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 9th 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

- 💧 Budget Guide
- 💧 History & Profile
- 💧 Water
- 💧 Wastewater
- 💧 Parks
- 💧 Organization
- 💧 Organizational Chart
- 💧 Climate
- 💧 GFOA Budget Award
- 💧 Statistical Section

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.

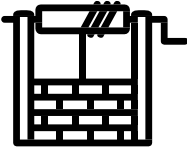
1996

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.

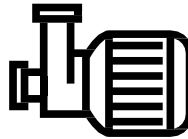
The District formulated a community park plan and has formed 48 community facilities districts to provide the financing mechanism for acquiring, improving and maintaining approximately 228 acres of community and neighborhood parks.

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.

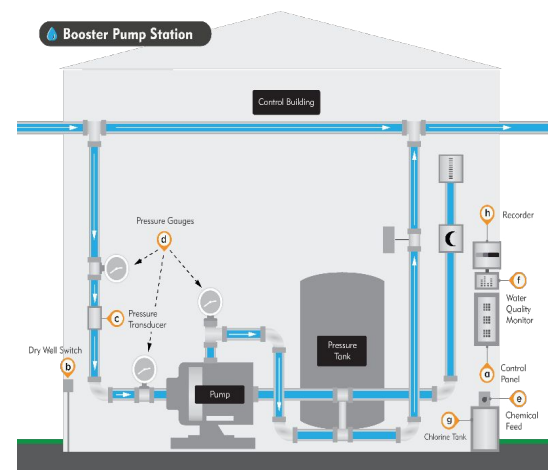
The District estimates that the current population within the District is approximately 135,000, or 5.5% of the population of Riverside County. The District’s primary water sources are local groundwater basins. To ensure a reliable water supply for both existing and future residents, the District participates 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.

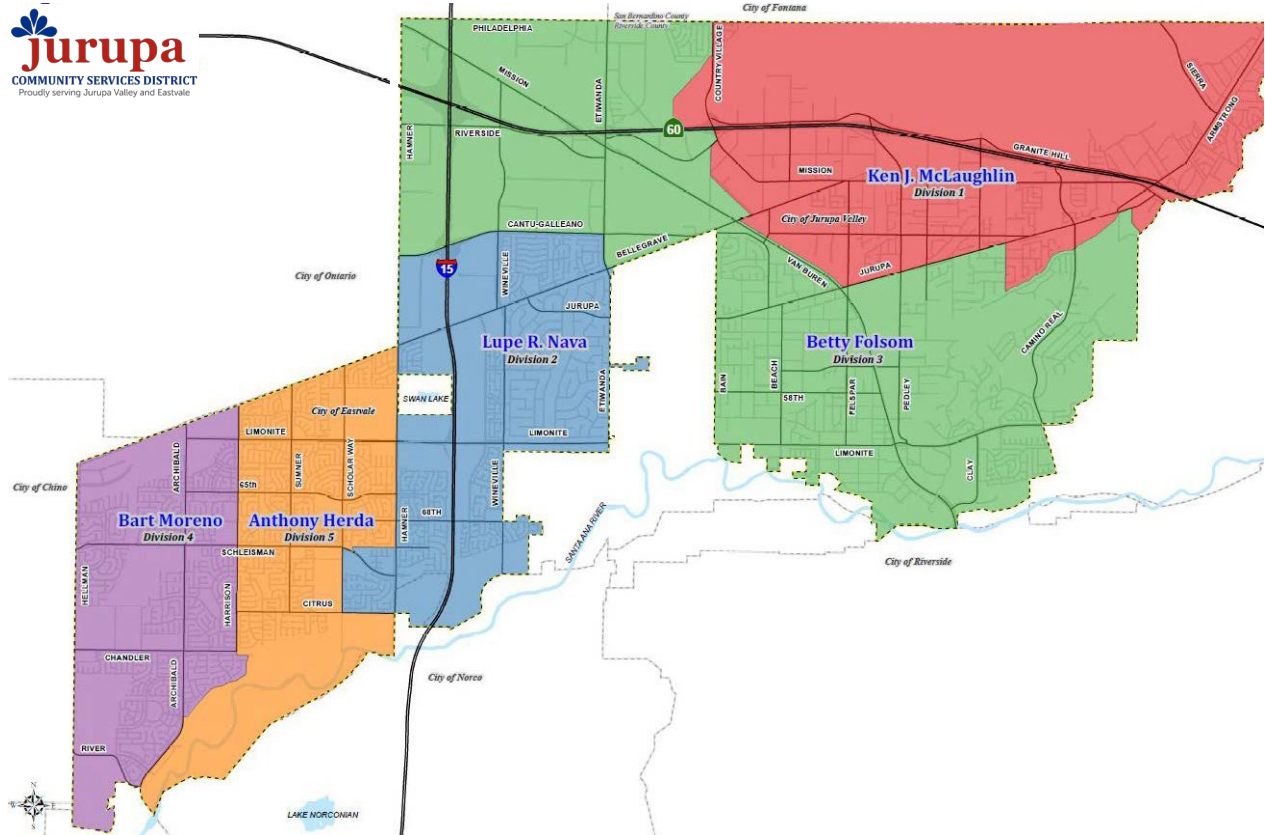
Presently, the JCSD Parks & Recreation Department is responsible for providing recreation programs, community related activities and special events; managing over 240 acres of parkland, which includes 15 parks, first-class athletic fields, two splash pads, trails, a 30,000 square foot community center, 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

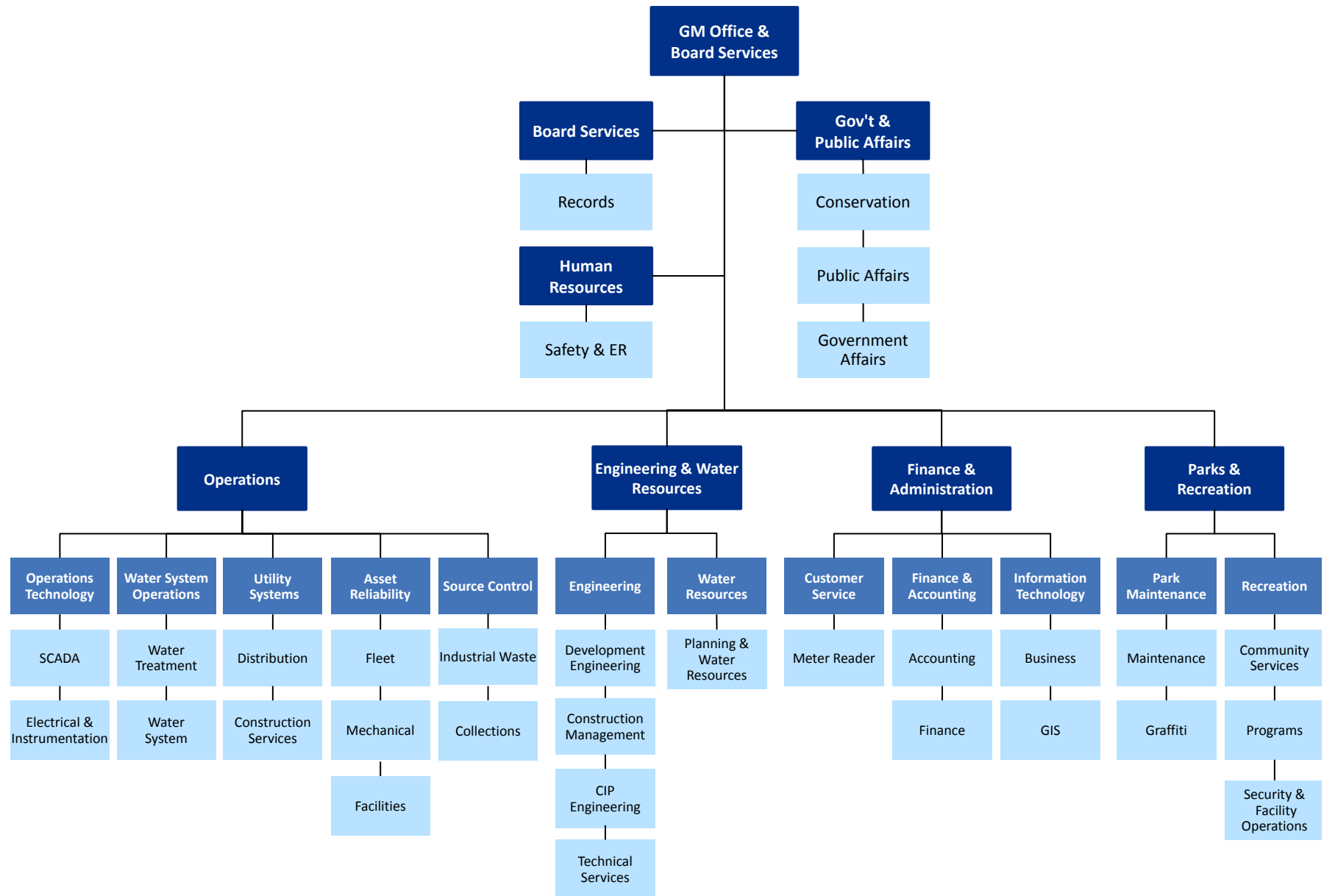


Director
Bart Moreno
Div. 4



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

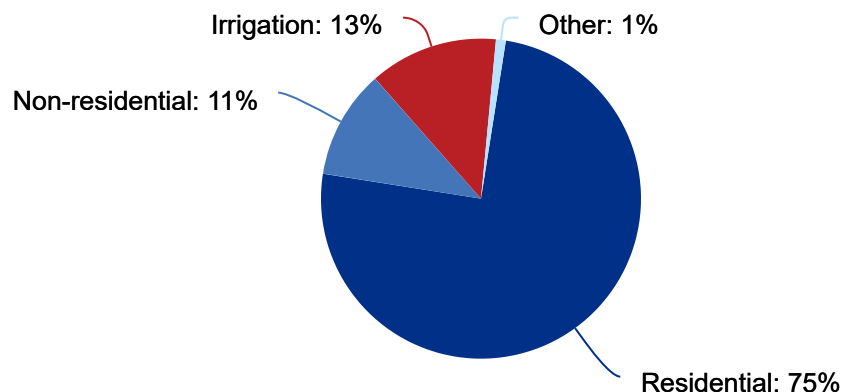
FISCAL YEARS ENDED JUNE 30, 2024

| 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% |
| | 649,675 | 6.23% | \$ 1,659,891 | 4.03% |

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% |
| | 782,336 | 7.03% | \$ 1,664,848 | 5.38% |

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% |
| Total | 69,905 | 7.34% | 88,441 | 8.08% |

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 | 3.4% | 105,384 | -2.50% |
| 2022 | 2,435,525 | -0.80% | 69,929 | 1.8% | 108,097 | 0.90% |
| 2021 | 2,454,453 | 0.50% | 67,626 | 0.5% | 107,083 | 0.70% |
| 2020 | 2,442,304 | 0.10% | 66,413 | 0.4% | 106,318 | 0.20% |
| 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:

⁽¹⁾City of Eastvale incorporated on October 1, 2010

⁽²⁾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.

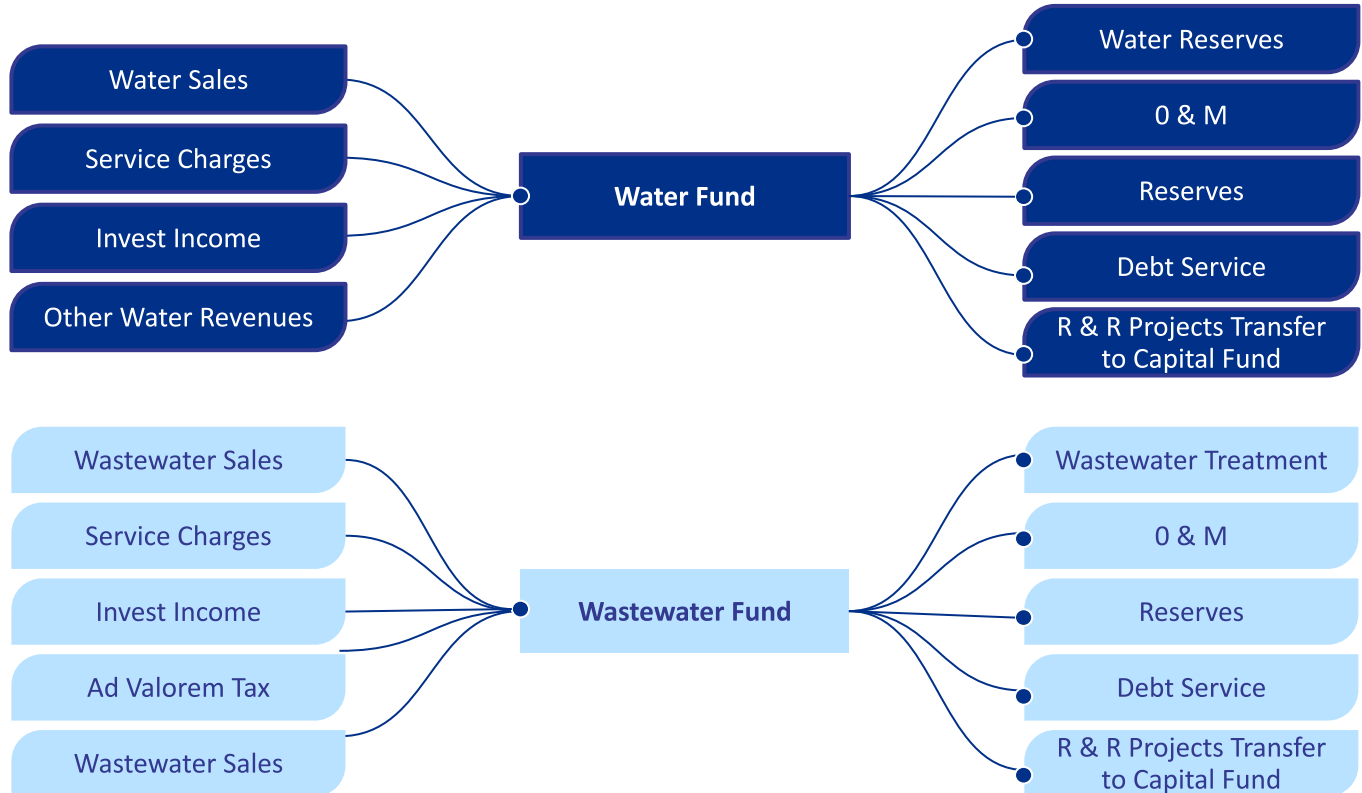
Wastewater – This fund accounts for the wastewater service operations of the District.

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.



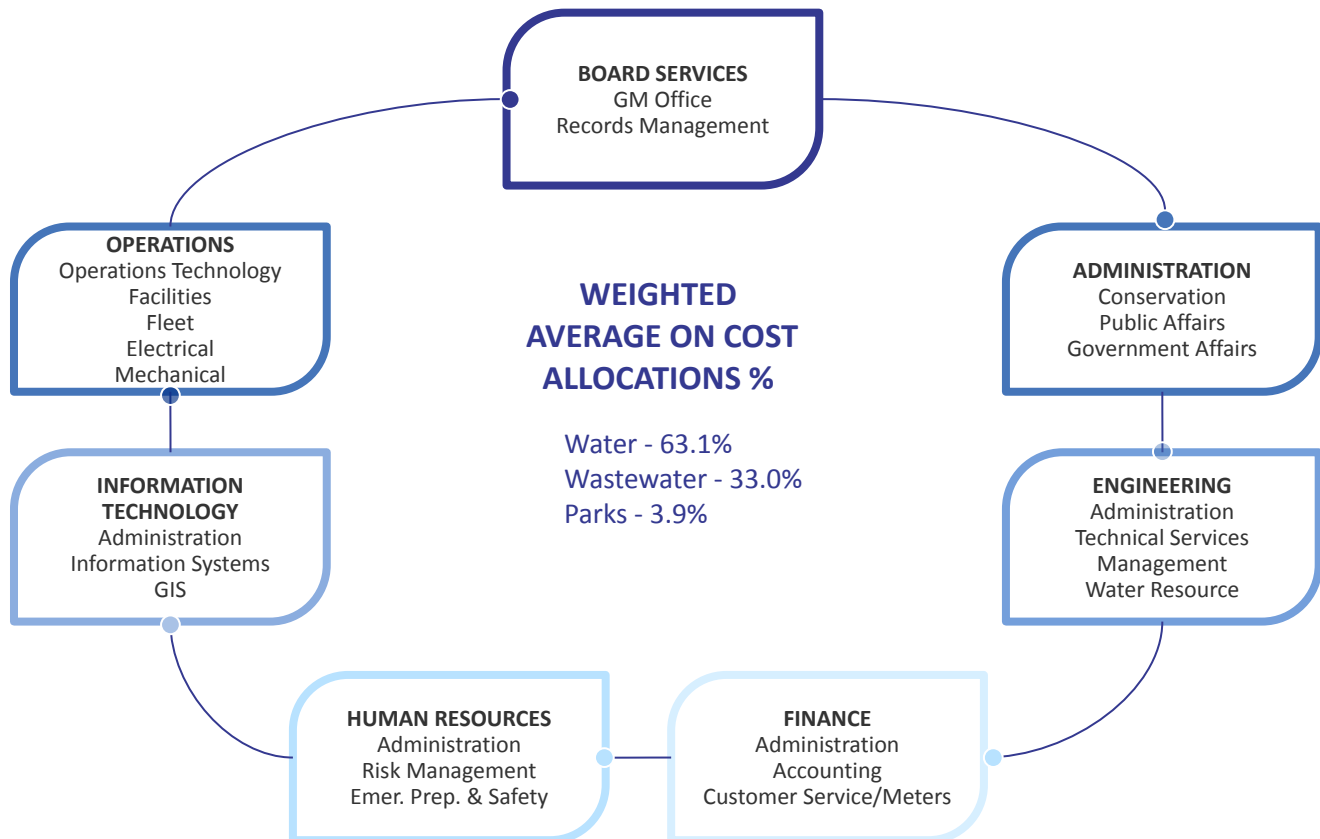
Relationship between Divisions, Departments, and Funds/Programs

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 |
| OPERATIONS DIVISION | | | | | | | | | | |
| Advanced Water Treatment | ✓ | | | | | | | | | |
| Water System | ✓ | | | | | | | | | |
| Utility Services | ✓ | ✓ | | | | | | | | |
| Wastewater System | | | ✓ | ✓ | | | | | | |
| Facilities | ✓ | | ✓ | | | | | | | ✓ |
| Fleet Maintenance | ✓ | | ✓ | | | | | | | ✓ |
| SCADA | ✓ | | ✓ | | | | | | | ✓ |
| Electrical & Instrumentation | ✓ | | ✓ | | | | | | | ✓ |
| Mechanical | ✓ | | ✓ | | | | | | | ✓ |
| Source Control | | | ✓ | | | | | | | |
| ENGINEERING & WATER RESOURCES | | | | | | | | | | |
| Engineering/Development | ✓ | ✓ | ✓ | ✓ | | | | | | ✓ |
| Technical Services | ✓ | | | | | | | | | ✓ |
| Planning | ✓ | ✓ | ✓ | ✓ | | | | | | ✓ |
| PARKS & RECREATION DIVISION | | | | | | | | | | |
| Sports & Other Programs | | | | | ✓ | | | | | |
| Facility Operation | | | | | ✓ | | | | | |
| Maintenance | | | | | ✓ | | | ✓ | | |
| Kids Zone | | | | | ✓ | | | | | |
| Special Events | | | | | ✓ | | | | | |
| Reservations | | | | | ✓ | | | | | |
| Security | | | | | ✓ | | | | | |
| Reception Operations | | | | | ✓ | | | | | |
| Graffiti | | | | | ✓ | | ✓ | | | |
| FINANCE & ADMINISTRATION DIVISION | | | | | | | | | | |
| Customer Service | ✓ | | ✓ | | | | | | | ✓ |
| Meter | ✓ | | ✓ | | | | | | | ✓ |
| Finance | ✓ | | ✓ | | ✓ | | | ✓ | ✓ | ✓ |
| Accounting | ✓ | | ✓ | | ✓ | | | | | ✓ |
| Information Technology | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | ✓ |
| GIS | ✓ | | ✓ | | | | | | | ✓ |
| GM OFFICE & BOARD SERVICES DIVISION | | | | | | | | | | |
| 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.

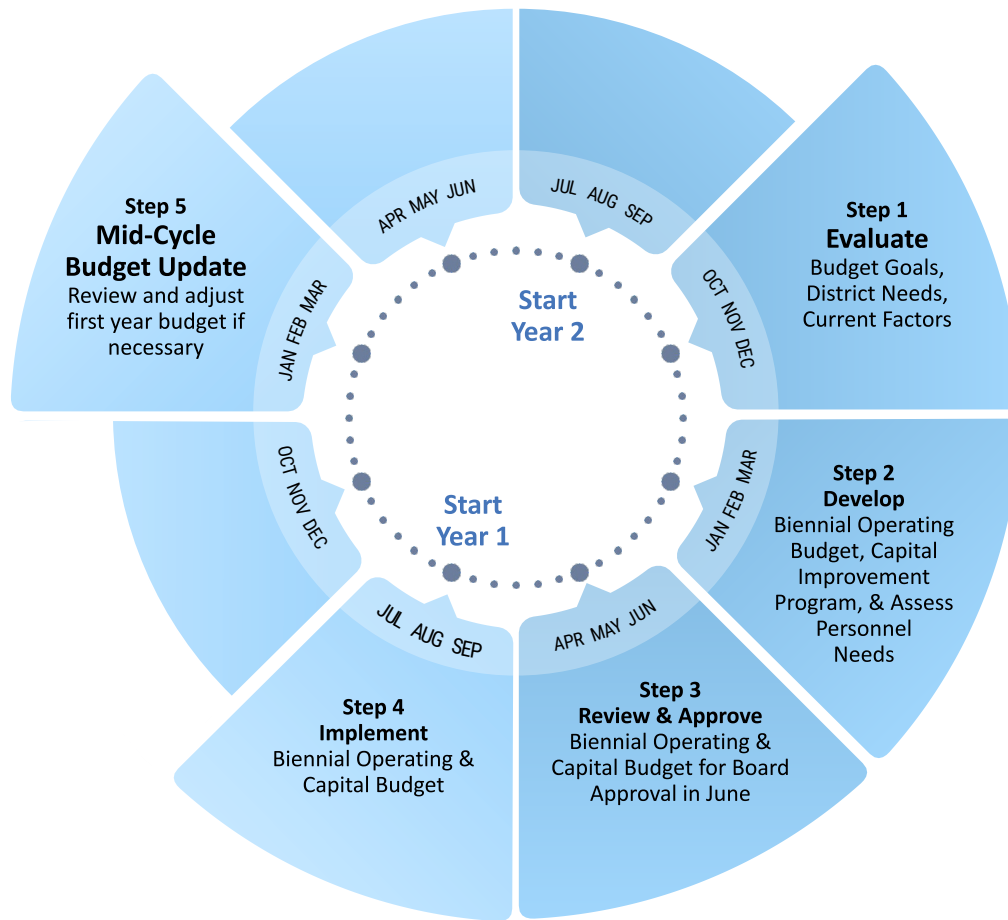
The District's departmental goals and objectives for FY 2025-26 & FY 2026-27 section, found later in the budget document, identifies the goals and objectives, and encompasses their impact on operations and the proposed budget. Managers have the task of monitoring the progress of these goals and objectives 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/Advisors | \$ 25,000 |
| Department Supervisors/Field 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 30th, 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

Financial Summaries Contents

- 💧 Major Funds Financial Summary
- 💧 Capital Funds Summary
- 💧 Water Fund Balance Summary
- 💧 Wastewater Fund Balance Summary
- 💧 Parks' Fund Balance Summary
- 💧 Historical Statement of Activities
- 💧 Net Position
- 💧 Historical Change in Net Position – Enterprise Funds
- 💧 Historical Change in Fund Balances – Governmental Funds
- 💧 Revenue Sources
- 💧 Water Fund Summary
- 💧 Water Fund Detail
- 💧 Water Summary of Working Capital Reserves
- 💧 Water Summary of Facility Fees
- 💧 Wastewater Detail
- 💧 Wastewater Summary of Working Capital Reserves
- 💧 Wastewater Summary of Facility Fees
- 💧 Parks' Fund Summary
- 💧 Parks' Fund Detail
- 💧 Parks' Capital Fund
- 💧 Graffiti Fund
- 💧 Long-Range Financial Plans

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Intentionally

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 | |
| Operating Revenue | | | | |
| 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 |
| Total Operating Revenue | 50,453,322 | 25,612,422 | 15,069,601 | 91,135,345 |
| Operating Expenses | | | | |
| 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 |
| Total Operating Expenses | 46,394,263 | 25,111,538 | 14,519,076 | 86,024,877 |
| Net Operating Gain/(Loss) | \$ 4,059,059 | \$ 500,884 | \$ 550,525 | \$ 5,110,468 |
| Non-Operating Revenue | | | | |
| 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 |
| Total Non-Operating Revenue | 6,164,000 | 9,104,704 | 280,964 | 15,549,668 |
| Non-Operating Expenses | | | | |
| 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 |
| Total Non-Operating Expenses | 23,621,142 | 21,454,044 | 1,679,700 | 46,754,886 |
| Net Non-Operating Gain/(Loss) | \$ (17,457,142) | \$ (12,349,340) | \$ (1,398,736) | \$ (31,205,218) |
| Total Net Change in Fund Balance | \$ (13,398,083) | \$ (11,848,456) | \$ (848,211) | \$ (26,094,750) |

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 | |
| Operating Revenue | | | | |
| 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 |
| Total Operating Revenue | 53,967,840 | 26,198,883 | 15,428,975 | 95,595,698 |
| Operating Expenses | | | | |
| 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 |
| Total Operating Expenses | 49,487,789 | 26,011,286 | 14,998,667 | 90,497,742 |
| Net Operating Gain/(Loss) | \$ 4,480,051 | \$ 187,597 | \$ 430,308 | \$ 5,097,956 |
| Non-Operating Revenue | | | | |
| 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 |
| Total Non-Operating Revenue | 6,160,000 | 9,254,704 | 280,964 | 15,695,668 |
| Non-Operating Expenses | | | | |
| 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 |
| Total Non-Operating Expenses | 13,683,384 | 18,053,678 | 1,161,500 | 32,898,562 |
| Net Non-Operating Gain/(Loss) | \$ (7,523,384) | \$ (8,798,974) | \$ (880,536) | \$ (17,202,894) |
| Total Net Change in Fund Balance | \$ (3,043,333) | \$ (8,611,377) | \$ (450,228) | \$ (12,104,938) |

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 |
| Operating Expenses | | | | | |
| CIP | \$ - | \$ 2,095,526 | \$ 1,317,005 | \$ - | \$ 3,412,531 |
| Total Operating Expenses | \$ - | \$ 2,095,526 | \$ 1,317,005 | \$ - | \$ 3,412,531 |
| Non-Operating Revenue | | | | | |
| 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 |
| Total Non-Operating Revenue | 142,730 | 80,751,371 | 33,546,396 | 2,902,902 | 117,343,399 |
| Non-Operating Expenses | | | | | |
| CIP | - | 83,581,450 | 20,755,528 | 576,000 | 104,912,978 |
| Non-Departmental | 142,730 | - | - | - | 142,730 |
| Total Non-Operating Expenses | 142,730 | 83,581,450 | 20,755,528 | 576,000 | 105,055,708 |
| Net Change in Fund Balance | \$ - | \$ (4,925,605) | \$ 11,473,863 | \$ 2,326,902 | \$ 8,875,160 |

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 | |
| Operating Expenses | | | | | |
| CIP | \$ - | \$ 2,248,983 | \$ 1,413,017 | \$ - | \$ 3,662,000 |
| Total Operating Expenses | \$ - | \$ 2,248,983 | \$ 1,413,017 | \$ - | \$ 3,662,000 |
| Non-Operating Revenue | | | | | |
| 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 |
| Total Non-Operating Revenue | 142,652 | 50,281,773 | 20,898,939 | 5,479,088 | 76,802,452 |
| Non-Operating Expenses | | | | | |
| CIP | - | 43,634,226 | 14,581,673 | 627,800 | 58,843,699 |
| Non-Departmental | 142,652 | - | - | - | 142,652 |
| Total Non-Operating Expenses | 142,652 | 43,634,226 | 14,581,673 | 627,800 | 58,986,351 |
| Net Change in Fund Balance | \$ - | \$ 4,398,564 | \$ 4,904,249 | \$ 4,851,288 | \$ 14,154,101 |

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) |
| Sub-Total | \$ 48,170,597 | \$ 24,230,870 | \$ 72,401,467 |
| BUDGETED FY 2025-26 ACTIVITY | | | |
| 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 |
| Total Income/(Loss) | \$ 7,704,617 | \$ 66,437,145 | \$ 74,141,762 |
| Total Available for Capital Projects | \$ 55,875,214 | \$ 90,668,015 | \$ 146,543,229 |
| BUDGETED FY 2025-26 CAPITAL ACTIVITY | | | |
| 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 |
| Total Capital Needs | \$ 21,102,700 | \$ 71,362,750 | \$ 92,465,450 |
| Ending Unrestricted Balance | \$ 34,772,514 | \$ - | \$ 34,772,514 |
| Ending Restricted Balance | \$ 33,027,357 | \$ 19,305,265 | \$ 52,332,622 |
| Total Fund Balance | \$ 67,799,871 | \$ 19,305,265 | \$ 87,105,136 |

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) |
| Sub-Total | \$ 35,029,204 | \$ 19,305,265 | \$ 54,334,469 |
| BUDGETED FY 2026-27 ACTIVITY | | | |
| 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 |
| Total Income/(Loss) | \$ 8,091,105 | \$ 42,916,502 | \$ 51,007,607 |
| Total Available for Capital Projects | \$ 43,120,309 | \$ 62,221,767 | \$ 105,342,076 |
| BUDGETED FY 2026-27 CAPITAL ACTIVITY | | | |
| 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 |
| Total Capital Needs | \$ 11,134,438 | \$ 38,517,938 | \$ 49,652,376 |
| Ending Unrestricted Balance | \$ 31,985,871 | \$ - | \$ 31,985,871 |
| Ending Restricted Balance | \$ 32,770,667 | \$ 23,703,829 | \$ 56,474,496 |
| Total Fund Balance | \$ 64,756,538 | \$ 23,703,829 | \$ 88,460,367 |

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) |
| Sub-Total | \$ 27,067,114 | \$ 28,803,334 | \$ 55,870,448 |
| BUDGETED FY 2025-26 ACTIVITY | | | |
| 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 |
| Total Income/(Loss) | \$ 3,356,431 | \$ 22,313,604 | \$ 25,670,035 |
| Total Available for Capital Projects | \$ 30,423,545 | \$ 51,116,938 | \$ 81,540,483 |
| BUDGETED FY 2025-26 CAPITAL ACTIVITY | | | |
| 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 |
| Total Capital Needs | \$ 15,204,287 | \$ 10,839,741 | \$ 26,044,028 |
| Ending Unrestricted Balance | 15,219,258 | - | 15,219,258 |
| Ending Restricted Balance | \$ 22,540,087 | \$ 40,277,197 | \$ 62,817,284 |
| Total Fund Balance | \$ 37,759,345 | \$ 40,277,197 | \$ 78,036,542 |

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) |
| Sub-Total | \$ 14,806,440 | \$ 40,277,197 | \$ 55,083,637 |
| BUDGETED FY 2026-27 ACTIVITY | | | |
| 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 |
| Total Income/(Loss) | \$ 3,124,172 | \$ 10,693,916 | \$ 13,818,088 |
| Total Available for Capital Projects | \$ 17,930,612 | \$ 50,971,113 | \$ 68,901,725 |
| BUDGETED FY 2026-27 CAPITAL ACTIVITY | | | |
| 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 | - | - | - |
| Total Capital Needs | \$ 11,735,549 | \$ 5,789,667 | \$ 17,525,216 |
| Ending Unrestricted Balance | 6,195,063 | - | 6,195,063 |
| Ending Restricted Balance | \$ 22,952,905 | \$ 45,181,446 | \$ 68,134,351 |
| Total Fund Balance | \$ 29,147,968 | \$ 45,181,446 | \$ 74,329,414 |

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 |
| RESERVE REQUIREMENTS | | | |
| OPEB Reserve Requirement (Per Reserve Policy) | - | - | - |
| Sub-Total | \$ 13,990,186 | \$ 5,136,425 | \$ 19,126,611 |
| BUDGETED FY 2025-26 ACTIVITY | | | |
| 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 |
| Total Income/(Loss) | \$ 529,789 | \$ 2,902,902 | \$ 3,432,691 |
| Total Available for Capital Projects | \$ 14,519,975 | \$ 8,039,327 | \$ 22,559,302 |
| BUDGETED FY 2025-26 CAPITAL ACTIVITY | | | |
| Parks & Recreation | \$ 1,016,000 | \$ 300,000 | \$ 1,316,000 |
| Technology Projects | 26,000 | | |
| Vehicles and Equipment | 612,000 | - | 612,000 |
| Total Capital Needs | \$ 1,654,000 | \$ 300,000 | \$ 1,954,000 |
| Ending Unrestricted Balance | \$ 12,865,975 | \$ - | \$ 12,865,975 |
| Ending Restricted Balance | \$ - | \$ 7,739,327 | \$ 7,739,327 |
| Total Fund Balance | \$ 12,865,975 | \$ 7,739,327 | \$ 20,605,302 |

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 |
| RESERVE REQUIREMENTS | | | |
| OPEB Reserve Requirement (Per Reserve Policy) | - | - | - |
| Sub-Total | \$ 12,865,975 | \$ 7,739,327 | \$ 20,605,302 |
| BUDGETED FY 2026-27 ACTIVITY | | | |
| 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 |
| Total Income/(Loss) | \$ 557,772 | \$ 5,479,088 | \$ 6,036,860 |
| Total Available for Capital Projects | \$ 13,423,747 | \$ 13,218,415 | \$ 26,642,162 |
| BUDGETED FY 2026-27 CAPITAL ACTIVITY | | | |
| Other Park Projects | \$ 686,000 | \$ 500,000 | \$ 1,186,000 |
| Technology Projects | 127,800 | | |
| Vehicles and Equipment | 322,000 | - | 322,000 |
| Total Capital Needs | \$ 1,135,800 | \$ 500,000 | \$ 1,635,800 |
| Ending Unrestricted Balance | \$ 12,287,947 | \$ - | \$ 12,287,947 |
| Ending Restricted Balance | \$ - | \$ 12,718,415 | \$ 12,718,415 |
| Total Fund Balance | \$ 12,287,947 | \$ 12,718,415 | \$ 25,006,362 |

Condensed Statement of Activities
(In thousands of dollars)

| | GOVERNMENTAL ACTIVITIES | | BUSINESS-TYPE ACTIVITIES | | TOTAL | |
|---|----------------------------|------------------|-----------------------------|-------------------|-------------------|-------------------|
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| REVENUES: | | | | | | |
| 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 |
| Total Revenues: | 16,031 | 14,229 | 97,041 | 75,767 | 113,072 | 89,996 |
| EXPENSES: | | | | | | |
| 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 |
| Total Expenses: | 16,220 | 17,814 | 80,582 | 76,446 | 96,802 | 94,260 |
| Changes in Net Position | (189) | (3,585) | 16,459 | (679) | 16,270 | (4,264) |
| 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 |
| Net position at end of year | \$ 84,939 | \$ 84,107 | \$ 558,741 | \$ 542,282 | \$ 643,680 | \$ 626,389 |

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 |
| GOVERNMENTAL ACTIVITIES | | | | | |
| 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) |
| Total Governmental Activities Net Position | \$ 94,403,071 | \$ 94,848,700 | \$ 96,760,262 | \$ 91,090,824 | \$ 89,740,248 |
| BUSINESS-TYPE ACTIVITIES | | | | | |
| 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 |
| Total Business-Type Activities Net Position | \$ 354,884,405 | \$ 377,170,778 | \$ 432,287,482 | \$ 441,940,947 | \$ 468,958,482 |
| Total Net Position | \$ 449,287,476 | \$ 472,019,478 | \$ 529,047,744 | \$ 533,031,771 | \$ 558,698,730 |

| | FISCAL YEAR | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2020 | 2021 | 2022 | 2023 | 2024 |
| GOVERNMENTAL ACTIVITIES | | | | | |
| 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) |
| Total Governmental Activities Net Position | \$ 87,991,056 | \$ 87,344,956 | \$ 87,692,025 | \$ 84,107,465 | \$ 84,939,728 |
| BUSINESS-TYPE ACTIVITIES | | | | | |
| 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 |
| Total Business-Type Activities Net Position | \$ 507,143,749 | \$ 532,813,263 | \$ 542,891,416 | \$ 542,282,084 | \$ 558,741,605 |
| Total Net Position | \$ 595,134,805 | \$ 620,158,219 | \$ 630,583,441 | \$ 626,389,549 | \$ 643,681,333 |

Changes in Net Position - Enterprise Operations

Last Ten Fiscal Years

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|
| OPERATING REVENUES: | | | | | | | | | | |
| 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 |
| Total Operating Revenue | 47,559,310 | 48,777,027 | 50,591,846 | 56,673,425 | 57,698,369 | 60,432,387 | 63,946,888 | 63,725,553 | 63,347,510 | 65,136,501 |
| OPERATING EXPENSES | | | | | | | | | | |
| 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 |
| Total Operating Expenses | 37,268,135 | 39,508,097 | 39,973,931 | 46,372,099 | 43,140,760 | 46,841,635 | 49,214,847 | 47,322,674 | 58,324,093 | 57,886,477 |
| 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) |
| Other Income (loss) | 2,657,773 | 864,681 | (297,500) | (944,711) | 1,527,072 | 821,998 | (83,462) | 2,584,167 | (9,817,154) | (8,082,896) |
| NON-OPERATING REVENUES (EXPENSES) | | | | | | | | | | |
| 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 |
| Total Non-Operating Revenues (Expenses), net | 2,381,404 | 2,891,194 | 2,399,291 | 1,526,404 | 8,542,743 | 7,219,913 | 3,134,840 | (4,790,394) | 6,481,941 | 14,681,343 |
| Income (Loss) Before Capital Contributions | 5,039,177 | 3,755,875 | 2,101,791 | 581,693 | 10,069,815 | 8,041,911 | 3,051,378 | (2,206,227) | (3,335,213) | 6,598,447 |
| CAPITAL CONTRIBUTIONS: | | | | | | | | | | |
| 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 |
| Capital contributions | 26,249,420 | 18,530,498 | 22,890,134 | 17,928,643 | 16,947,718 | 30,143,355 | 22,618,136 | 12,284,380 | 2,655,685 | 9,861,072 |
| Change in Net Position | \$ 31,288,597 | \$ 22,286,373 | \$ 24,991,925 | \$ 18,510,335 | \$ 27,017,533 | \$ 38,185,266 | \$ 25,669,514 | \$ 10,078,153 | \$ (679,528) | \$ 16,459,519 |

Changes in Fund Balances - Governmental Funds

Last Ten Fiscal Years

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| REVENUES | | | | | | | | | | |
| 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 |
| Total Revenues | 17,491,595 | 13,889,933 | 11,723,765 | 12,477,307 | 13,535,682 | 16,025,081 | 12,022,039 | 13,877,448 | 14,506,286 | 16,964,554 |
| EXPENSES | | | | | | | | | | |
| 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 |
| Total Expenditures | 13,526,760 | 12,281,912 | 11,012,889 | 10,907,639 | 14,748,885 | 15,410,913 | 12,111,880 | 14,515,000 | 15,389,379 | 15,780,772 |
| Other financing sources(uses) | | | | | | | | | | |
| 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) | - | - | - | - | - | - |
| Fund Balance at End of Year | \$ 17,033,566 | \$ 18,641,587 | \$ 19,352,463 | \$ 18,496,368 | \$ 17,283,164 | \$ 17,897,332 | \$ 17,807,491 | \$ 17,163,939 | \$ 16,286,846 | \$ 17,470,628 |

⁽¹⁾ Change in accounting principle and restatement of Beginning Fund Balance.

⁽²⁾ 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

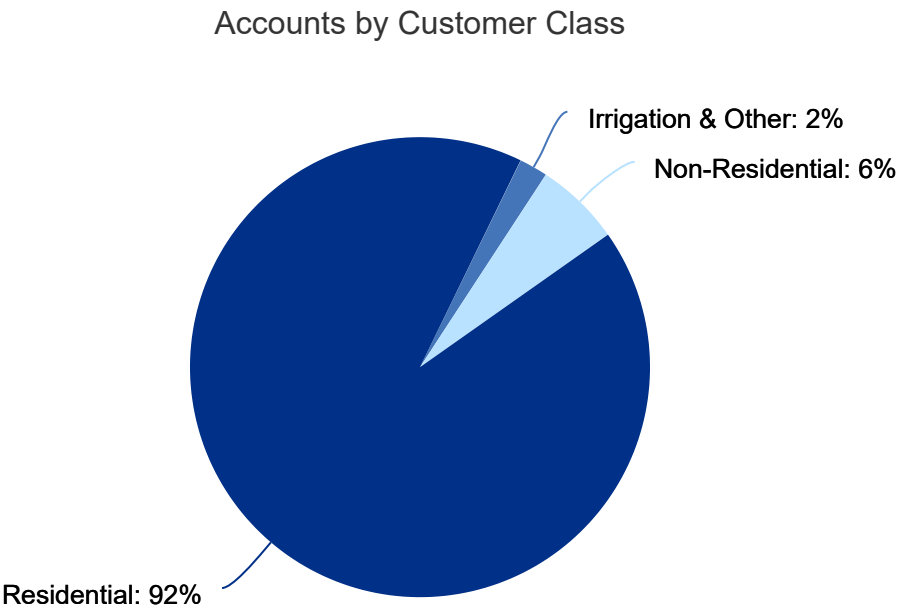
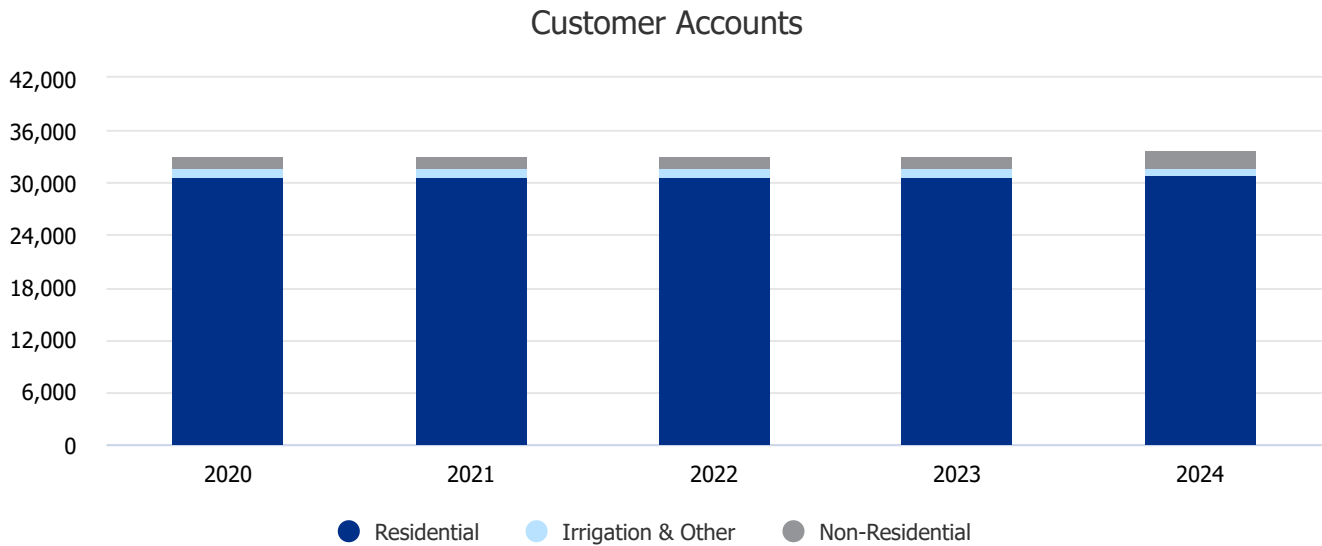
- The District contracts with the city of Jurupa Valley to provide graffiti removal services and receives funds transferred from ad-valorem tax revenue received in other funds

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.

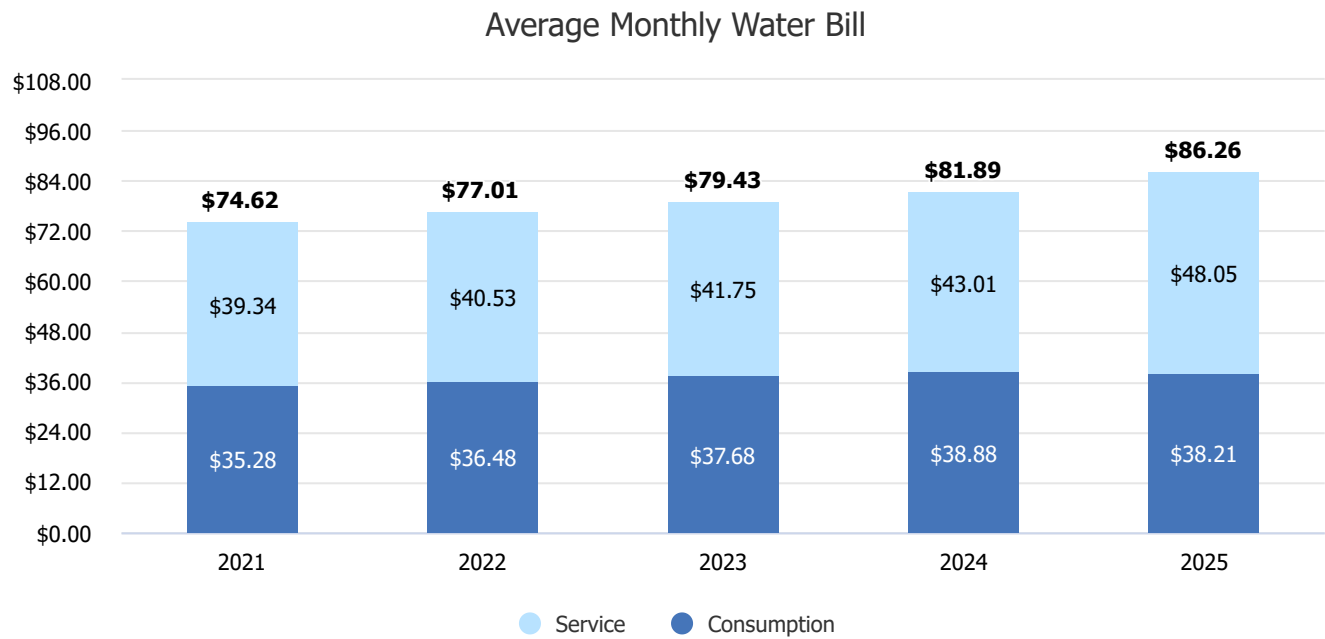
Customer Statistics through the Years

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

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 |
|---|----------------------|----------------------------|----------------------------|----------------------------|
| Operating Revenue | | | | |
| 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 |
| Total Operating Revenue | \$ 41,911,861 | \$ 48,060,976 | \$ 50,453,322 | \$ 53,967,840 |
| Operating Expenses | | | | |
| 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 |
| Total Operating Expenses | 37,943,593 | 44,668,501 | 46,394,263 | 49,487,789 |
| Net Operating Gain/(Loss) | \$ 3,968,268 | \$ 3,392,475 | \$ 4,059,059 | \$ 4,480,051 |
| Non-Operating Revenue | | | | |
| 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 |
| Total Non-Operating Revenue | \$ 12,006,596 | \$ 1,682,716 | \$ 6,164,000 | \$ 6,160,000 |
| Non-Operating Expenses | | | | |
| 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 | - | - | - |
| Total Non-Operating Expenses | 11,902,399 | 16,423,758 | 23,621,142 | 13,683,384 |
| Net Non-Operating Gain/(Loss) | \$ 104,197 | \$ (14,741,042) | \$ (17,457,142) | \$ (7,523,384) |
| Total Net Change in Fund Balance | \$ 4,072,465 | \$ (11,348,567) | \$ (13,398,083) | \$ (3,043,333) |

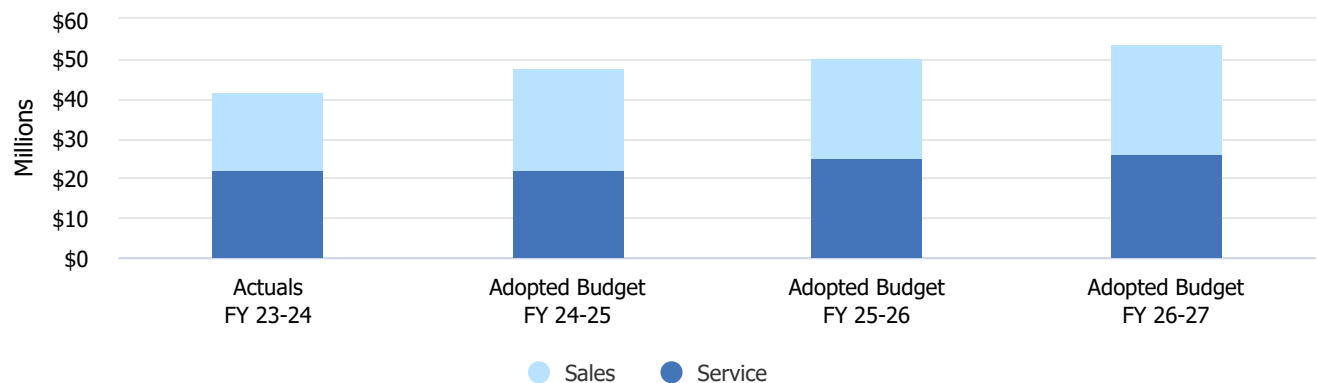
Water Operating Revenue

| 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 | - | - |
| Total Water Consumption Sales | \$ 19,764,852 | \$ 25,803,021 | \$ 25,178,836 | \$ 27,581,469 |

| Acct No. – Description | FY 23-24 Actuals | FY 24-25 Adopted Budget | FY 25-26 Adopted Budget | FY 26-27 Adopted Budget |
|--|----------------------|----------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| 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 |
| Total Other Revenues | \$ 22,147,009 | \$ 22,257,955 | \$ 25,274,486 | \$ 26,386,371 |

| | | | | |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| Total Operating Revenue | \$ 41,911,861 | \$ 48,060,976 | \$ 50,453,322 | \$ 53,967,840 |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|

Wells Operations Revenues

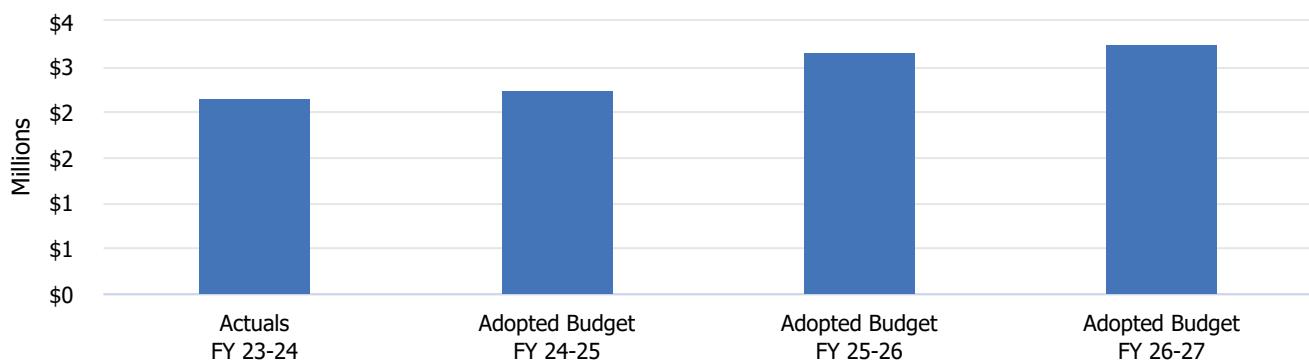


Water Operating Expenses – Water System Operations

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 |
| Total Expenses | \$ 2,597,222 | \$ 2,714,853 | \$ 3,163,961 | \$ 3,340,463 |

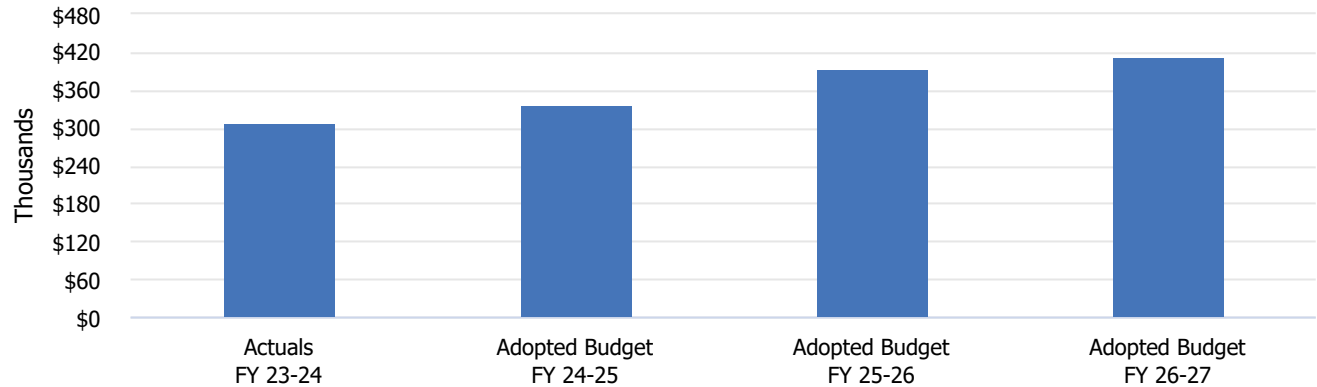
Wells Operations



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 |
| Total Expenses | \$ 309,094 | \$ 335,787 | \$ 393,229 | \$ 413,059 |

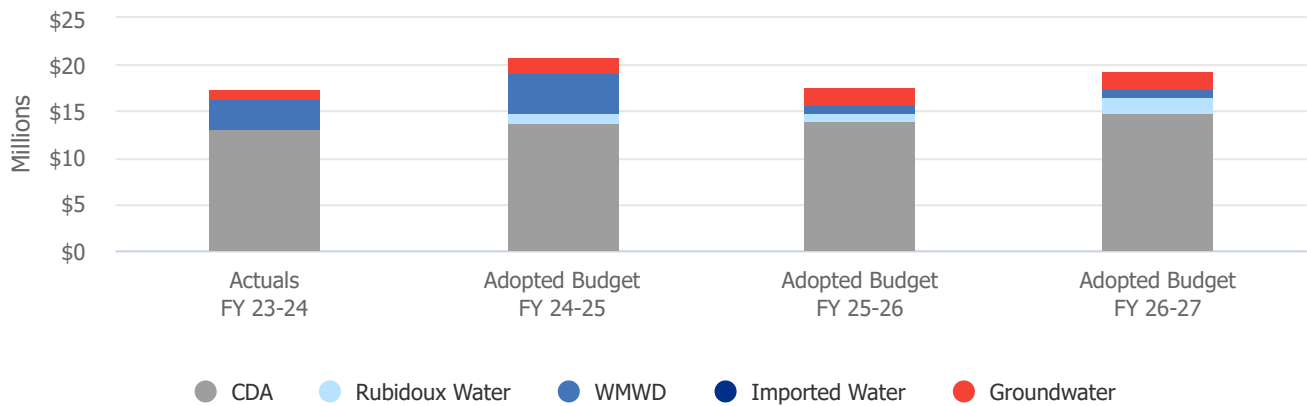
Irrigation Wells Operations



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 | - | - |
| Total Expenses | \$ 17,519,922 | \$ 20,995,328 | \$ 17,581,736 | \$ 19,504,281 |

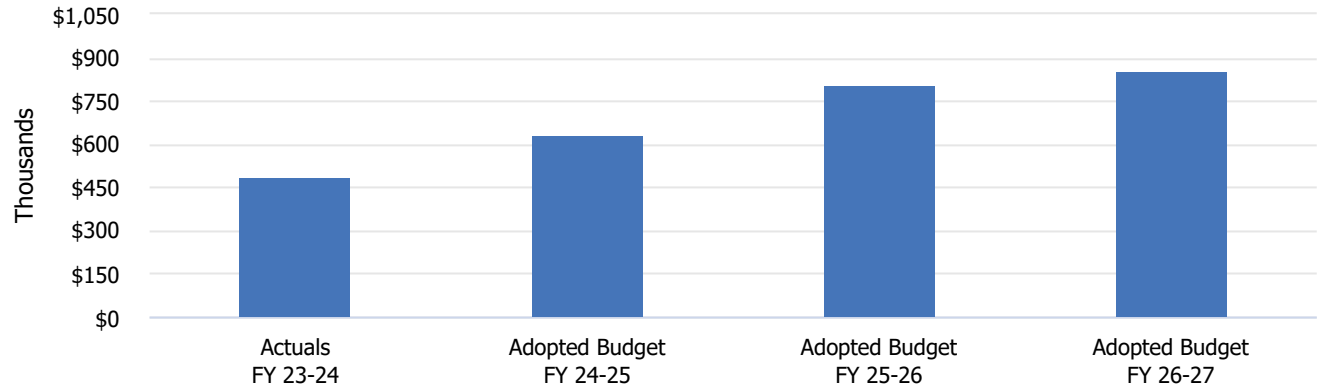
Source Water Costs



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 | - | - | - |
| Total Expenses | \$ 487,250 | \$ 633,898 | \$ 807,351 | \$ 853,663 |

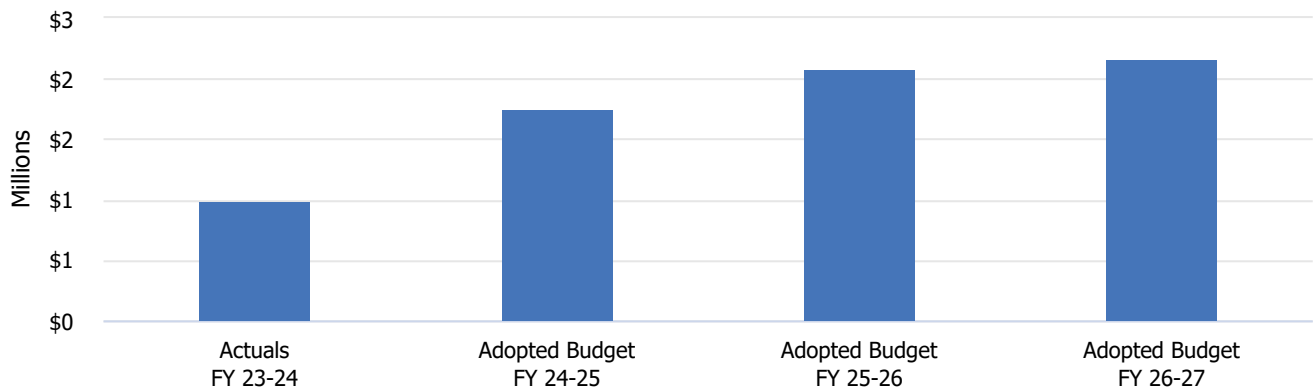
Booster Pumping



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 |
| Total Expenses | \$ 1,189,300 | \$ 2,125,720 | \$ 2,521,731 | \$ 2,590,743 |

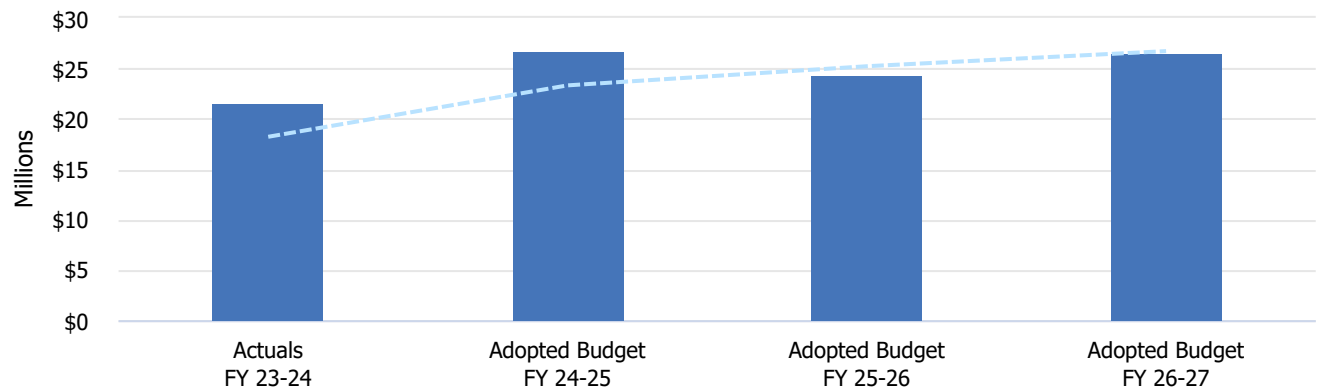
Water Treatment



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 |
| Total Expenses | \$ (427,336) | \$ 1 | \$ 45,000 | \$ 45,000 |
| Total Water System | \$ 21,675,452 | \$ 26,805,587 | \$ 24,513,008 | \$ 26,747,209 |

Water System Operations

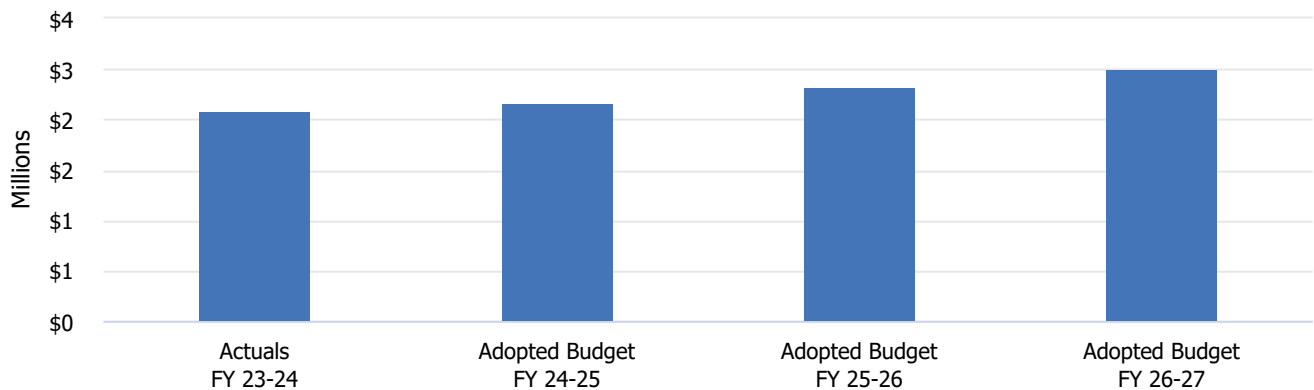


Water Operating Expenses – Utility Services

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) | - | - | - |
| Total Expenses | \$ 2,501,242 | \$ 2,555,407 | \$ 2,829,302 | \$ 2,971,416 |

Transmission & Distribution

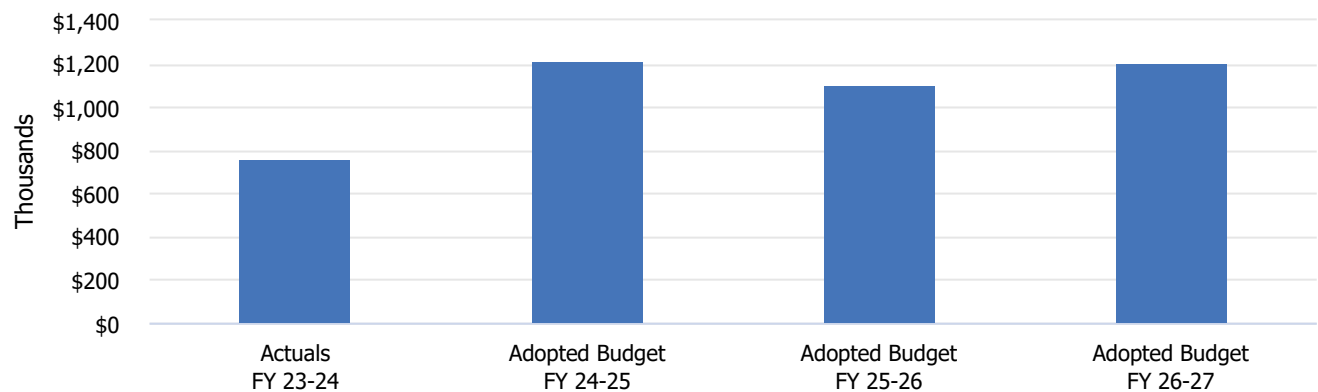


Water Operating Expenses – Technical Services

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 |
| Total Expenses | \$ 759,258 | \$ 1,210,854 | \$ 1,098,971 | \$ 1,201,360 |

Source Wells & Entry Points



Water Operating Expenses – Internal Programs & Admin Department

Internal Programs

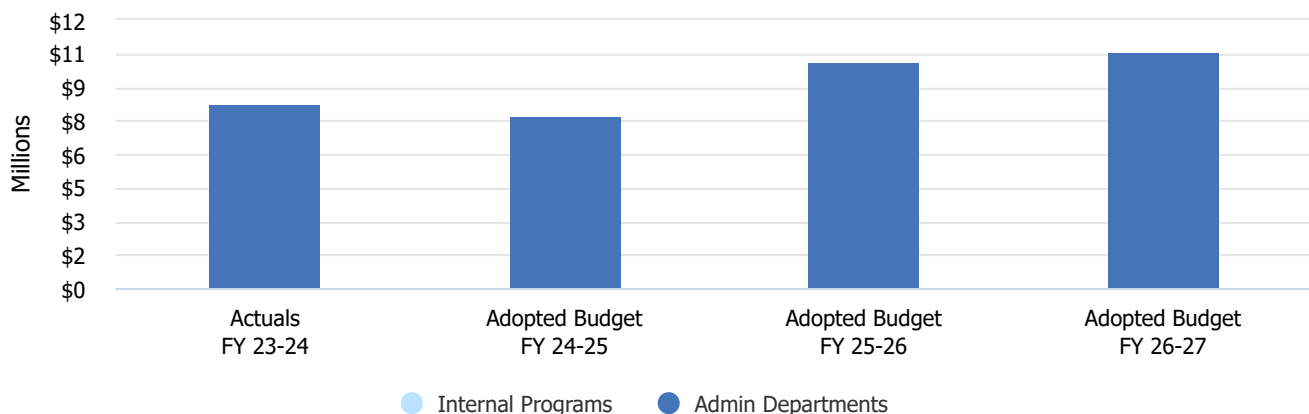
| Acct No. – Description | FY 23-24 Actuals | FY 24-25 Adopted Budget | FY 25-26 Adopted Budget | FY 26-27 Adopted Budget |
|---|---------------------|----------------------------|----------------------------|----------------------------|
| 5130 Emergency Preparedness & Safety | \$ 324,226 | \$ 284,149 | \$ 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 |
| Total Internal Programs | \$ 3,855,022 | \$ 4,858,796 | \$ 6,098,819 | \$ 6,337,949 |

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 |
| Total Admin Departments | \$ 8,159,238 | \$ 7,680,728 | \$ 10,148,102 | \$ 10,579,673 |

| | | | | |
|--|----------------------|----------------------|----------------------|----------------------|
| Total Admin and Internal Programs | \$ 12,014,260 | \$ 12,539,524 | \$ 16,246,921 | \$ 16,917,622 |
|--|----------------------|----------------------|----------------------|----------------------|

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 |
| Total Non-Operating Revenue | \$ 12,006,596 | \$ 1,682,716 | \$ 6,164,000 | \$ 6,160,000 |

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) | - | - | - |
| Total Debt Expense | \$ 896,255 | \$ 1,838,555 | \$ 2,435,742 | \$ 2,466,246 |

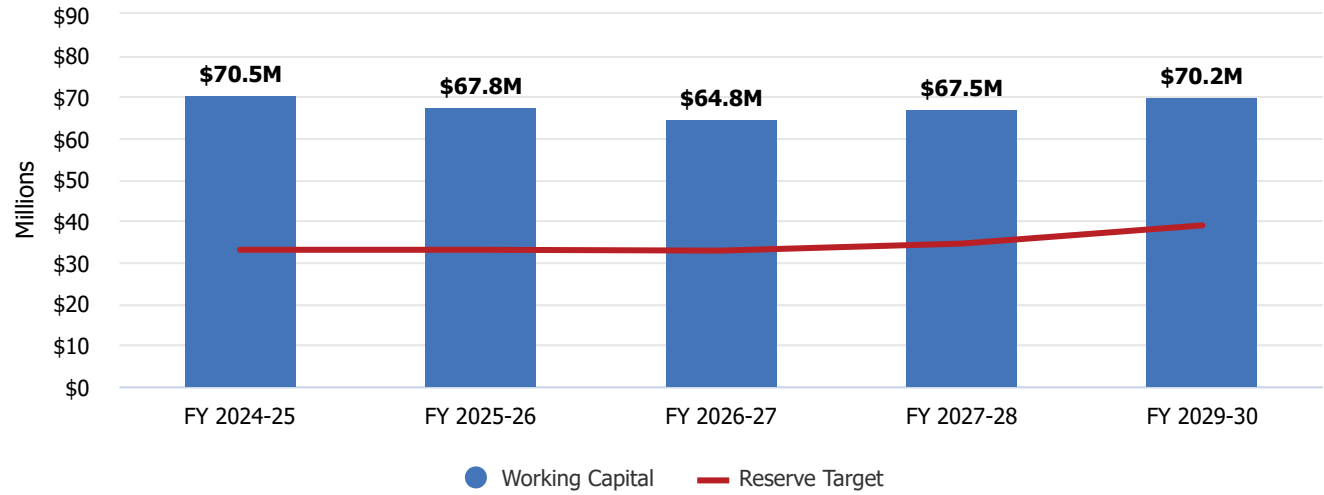
Non-Operating Expenses

| 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 |
| Total Non-Operating Expenses | \$ 11,006,144 | \$ 14,585,203 | \$ 21,185,400 | \$ 11,217,138 |

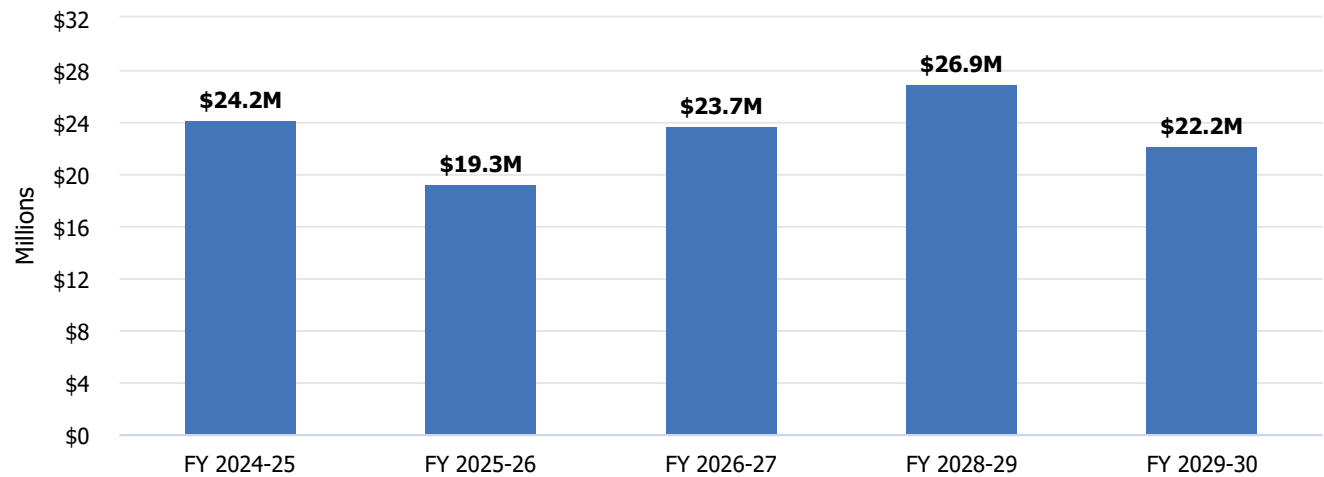
Water Capital Fund

| Acct No. – Description | FY 23-24 Actuals | FY 24-25 Adopted Budget | FY 25-26 Adopted Budget | FY 26-27 Adopted Budget |
|--|---------------------|----------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| 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 | - | - |
| Total Revenues | 5,136,000 | 86,083,875 | 80,751,371 | 50,281,773 |
| Expenses | | | | |
| 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 |
| Total Expenses | 12,374 | 73,338,028 | 85,676,976 | 45,883,209 |
| Net Change in Fund Balance | \$ 5,123,626 | \$ 12,745,847 | \$ (4,925,605) | \$ 4,398,564 |

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 |

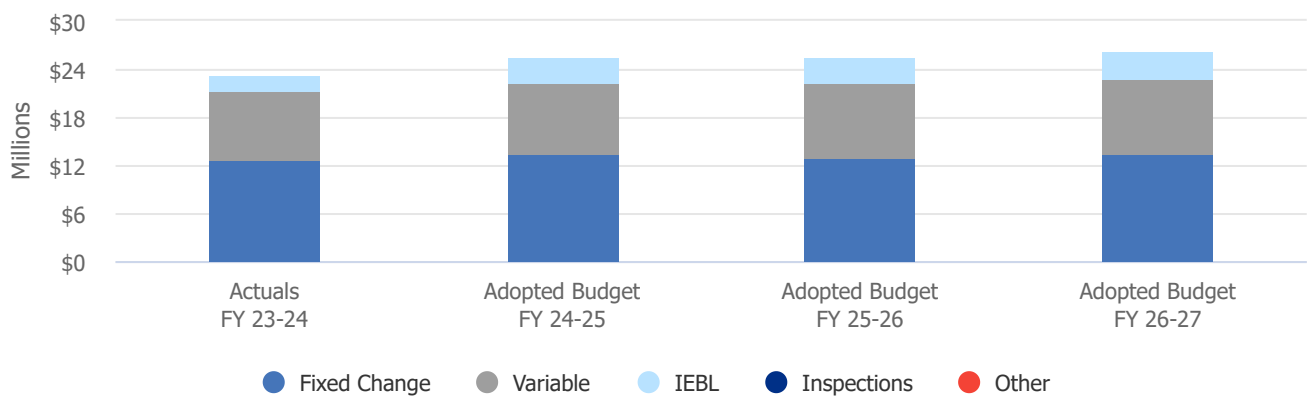
Jurupa Community Services District
Wastewater Fund Summary - Fund 200
FY 2025-2026 & 2026-2027 Budget

| Description | FY 23-24 Actuals | FY 24-25 Adopted Budget | FY 25-26 Adopted Budget | FY 26-27 Adopted Budget |
|---|----------------------|----------------------------|----------------------------|----------------------------|
| Operating Revenue | | | | |
| 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 |
| Total Operating Revenue | \$ 23,224,639 | \$ 25,584,840 | \$ 25,612,422 | \$ 26,198,883 |
| Operating Expenses | | | | |
| 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 |
| Total Operating Expenses | 19,918,963 | 22,954,591 | 25,111,538 | 26,011,286 |
| Net Operating Gain/(Loss) | \$ 3,305,676 | \$ 2,630,249 | \$ 500,884 | \$ 187,597 |
| Non-Operating Revenue | | | | |
| 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 |
| Total Non-Operating Revenue | \$ 9,970,577 | \$ 8,721,955 | \$ 9,104,704 | \$ 9,254,704 |
| Non-Operating Expenses | | | | |
| 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 |
| Total Non-Operating Expenses | 7,809,118 | 18,279,166 | 21,454,044 | 18,053,678 |
| Net Non-Operating Gain/(Loss) | \$ 2,161,459 | \$ (9,557,211) | \$ (12,349,340) | \$ (8,798,974) |
| Total Net Change in Fund Balance | \$ 5,467,135 | \$ (6,926,962) | \$ (11,848,456) | \$ (8,611,377) |

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 |
| Total Operating Revenue | \$ 23,224,639 | \$ 25,584,840 | \$ 25,612,422 | \$ 26,198,883 |

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 |
| Total Expenses | \$ 957,137 | \$ 755,052 | \$ 1,006,388 | \$ 1,023,659 |

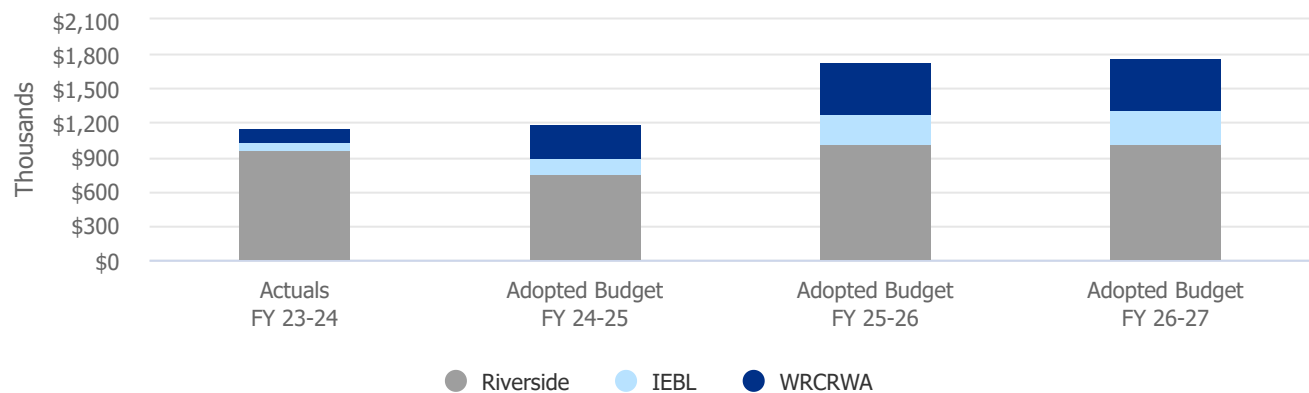
Wastewater System – Collections IEBL Zone

| 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 |
| Total Expenses | \$ 68,406 | \$ 135,072 | \$ 265,621 | \$ 281,902 |

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 |
| Total Expenses | \$ 122,749 | \$ 305,101 | \$ 464,085 | \$ 468,896 |
| Total Collection Expenses | \$ 1,148,292 | \$ 1,195,225 | \$ 1,736,094 | \$ 1,774,457 |

Collection Expenses



Wastewater System – Lift Station Riverside

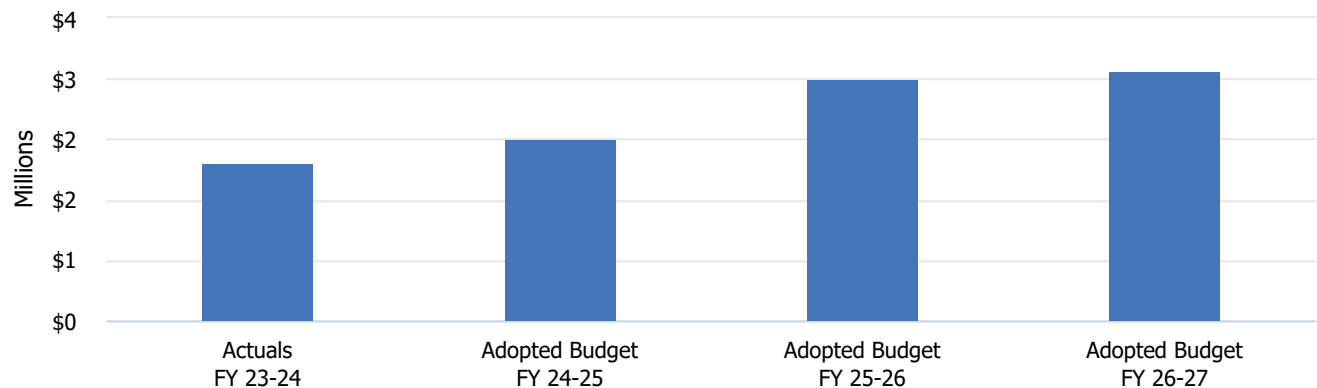
| Acct No. – Description | FY 23-24 Actuals | FY 24-25 Adopted Budget | FY 25-26 Adopted Budget | FY 26-27 Adopted Budget |
|---------------------------------------|---------------------|----------------------------|----------------------------|----------------------------|
| 5001 Salaries - Regular | \$ 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 | - | - | - |
| Total Expenses | \$ 647,048 | \$ 754,008 | \$ 890,227 | \$ 924,284 |

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 |
| Total Expenses | \$ 278,325 | \$ 439,851 | \$ 542,599 | \$ 573,500 |

| | | | | |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Total Wastewater System | \$ 2,073,665 | \$ 2,389,084 | \$ 3,168,920 | \$ 3,272,241 |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|

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 |
| Total Expenses | \$ 187,210 | \$ 378,889 | \$ 210,928 | \$ 218,905 |

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 |
| Total Expenses | \$ 289,015 | \$ 326,683 | \$ 402,750 | \$ 412,511 |

Source Control – WRCWRA

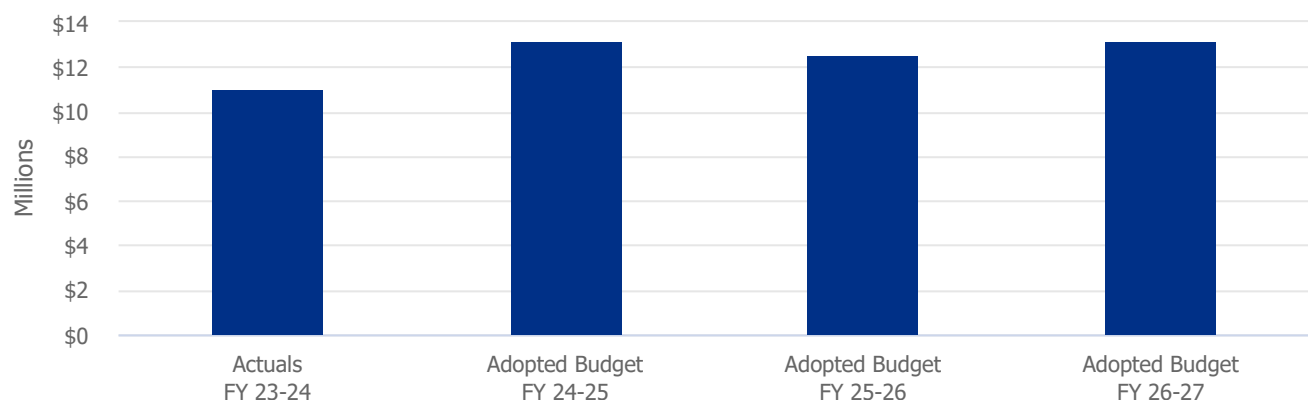
| Acct No. – Description | FY 23-24 Actuals | FY 24-25 Adopted Budget | FY 25-26 Adopted Budget | FY 26-27 Adopted Budget |
|-----------------------------------|---------------------|----------------------------|----------------------------|----------------------------|
| 5001 Salaries - Regular | \$ 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 |
| Total Expenses | \$ 80,209 | \$ 122,703 | \$ 123,348 | \$ 127,838 |

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 |
| Total Expenses | \$ 10,513,462 | \$ 12,357,879 | \$ 11,812,918 | \$ 12,364,904 |

| | | | | |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Total Source Control Expenses | \$ 11,069,896 | \$ 13,186,154 | \$ 12,549,944 | \$ 13,124,158 |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|

Total Source Control



Wastewater Operating Expenses – Internal Programs & Administration Departments

Internal Programs

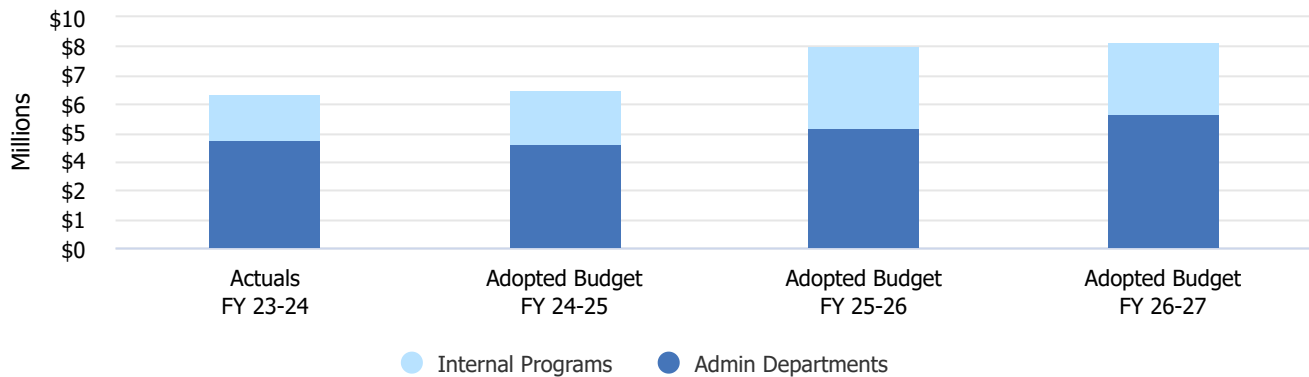
| Acct No. – Description | FY 23-24 Actuals | FY 24-25 Adopted Budget | FY 25-26 Adopted Budget | FY 26-27 Adopted Budget |
|---|---------------------|----------------------------|----------------------------|----------------------------|
| 5130 Emergency Preparedness & Safety | \$ 175,029 | \$ 153,394 | \$ 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 |
| Total Internal Programs | \$ 1,916,062 | \$ 2,286,026 | \$ 3,364,210 | \$ 3,063,310 |

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 |
| Total Administration Departments | \$ 4,504,608 | \$ 4,267,732 | \$ 4,996,232 | \$ 5,557,292 |

| | | | | |
|--|---------------------|---------------------|---------------------|---------------------|
| Total Admin and Internal Programs | \$ 6,420,670 | \$ 6,553,758 | \$ 8,360,442 | \$ 8,620,602 |
|--|---------------------|---------------------|---------------------|---------------------|

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 |
| Total Property Tax Revenue | \$ 8,107,338 | \$ 6,157,251 | \$ 5,140,000 | \$ 5,290,000 |

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 |
| Total Revenues | \$ 1,863,239 | \$ 2,564,704 | \$ 3,964,704 | \$ 3,964,704 |

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 | - | - | - |
| Total Debt Expense | \$ 1,805,322 | \$ 4,780,002 | \$ 5,799,115 | \$ 5,847,750 |

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 |
| Total Non-Operating Expenses | \$ 6,003,796 | \$ 13,499,164 | \$ 15,654,929 | \$ 12,205,928 |

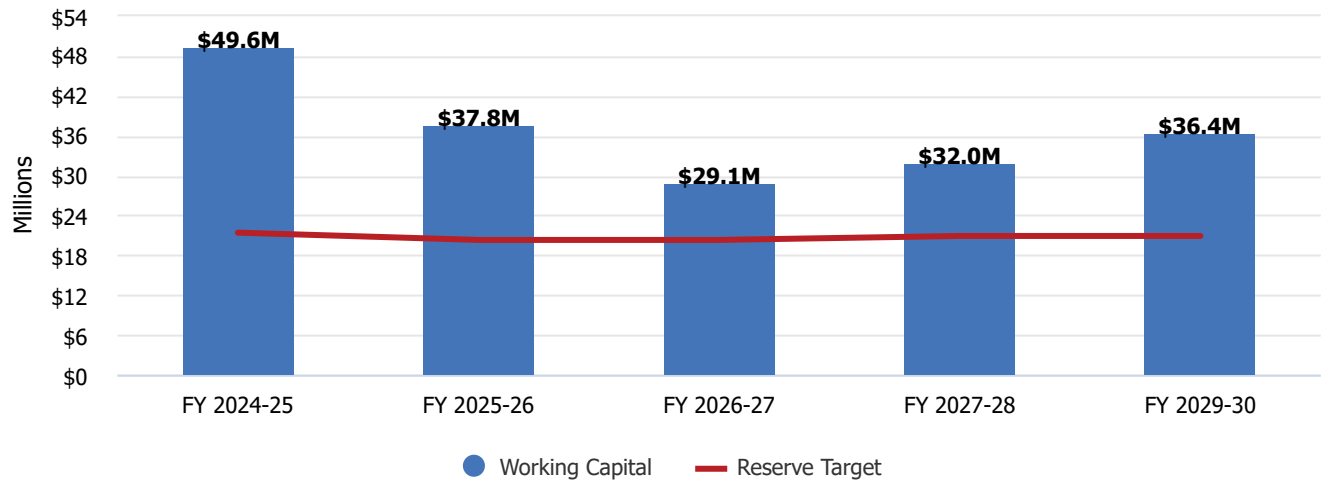
Note 1: Transfer to Graffiti, Street Lighting and Landscape Funds

Wastewater Capital Fund

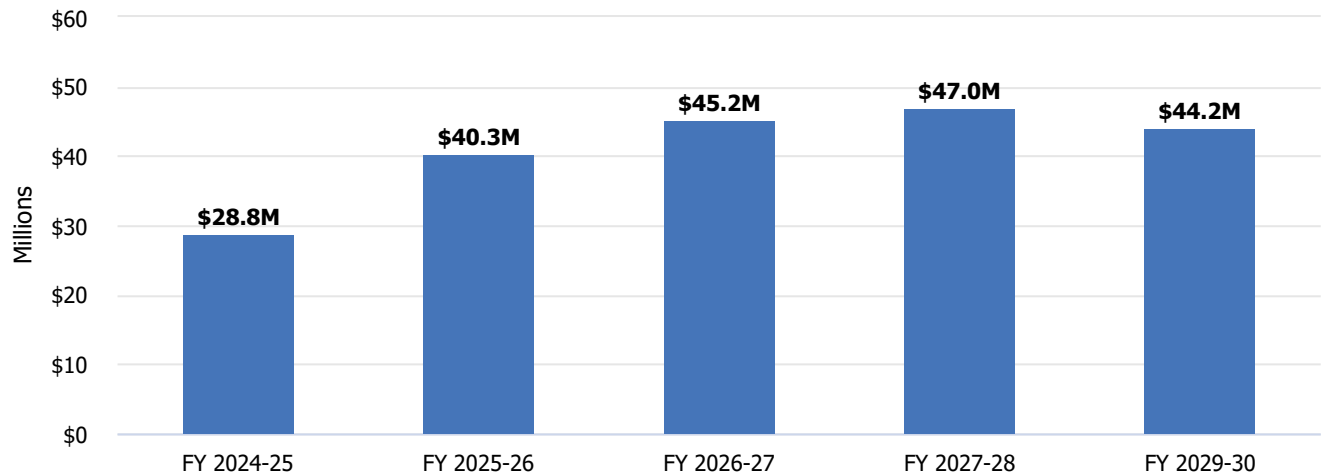
Revenues and Expenses

| Acct No. – Description | FY 23-24 Actuals | FY 24-25 Adopted Budget | FY 25-26 Adopted Budget | FY 26-27 Adopted Budget |
|--|---------------------|----------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| 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 | - | - |
| Total Revenues | 1,786,187 | 25,381,516 | 33,546,396 | 20,898,939 |
| Expenses | | | | |
| 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 | - | - |
| Total Expenses | (10,104) | 19,394,626 | 22,072,533 | 15,994,690 |
| Net Change in Fund Balance | \$ 1,796,291 | \$ 5,986,890 | \$ 11,473,863 | \$ 4,904,249 |

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 |
|---|----------------------|----------------------------|----------------------------|----------------------------|
| Operating Revenue | | | | |
| 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 |
| Total Operating Revenue | \$ 13,484,035 | \$ 14,960,056 | \$ 15,069,601 | \$ 15,428,975 |
| Operating Expenses | | | | |
| 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 |
| Total Operating Expenses | 12,466,989 | 13,758,861 | 14,519,076 | 14,998,667 |
| Net Operating Gain/(Loss) | \$ 1,017,046 | \$ 1,201,195 | \$ 550,525 | \$ 430,308 |
| Non-Operating Revenue | | | | |
| 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 |
| Total Non-Operating Revenue | \$ 1,747,477 | \$ 280,964 | \$ 280,964 | \$ 280,964 |
| Non-Operating Expenses | | | | |
| Non-Departmental | \$ 110,062 | \$ - | \$ - | \$ - |
| Other Non-Operating Expenses | 1,956,495 | 744,304 | 1,679,700 | 1,161,500 |
| Park & Facility Maintenance | (454) | - | - | - |
| Total Non-Operating Expenses | 2,066,103 | 744,304 | 1,679,700 | 1,161,500 |
| Net Non-Operating Gain/(Loss) | \$ (318,626) | \$ (463,340) | \$ (1,398,736) | \$ (880,536) |
| Total Net Change in Fund Balance | \$ 698,420 | \$ 737,855 | \$ (848,211) | \$ (450,228) |

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 |
| Total Revenues | \$ 1,296,552 | \$ 1,228,440 | \$ 1,290,340 | \$ 1,314,100 |

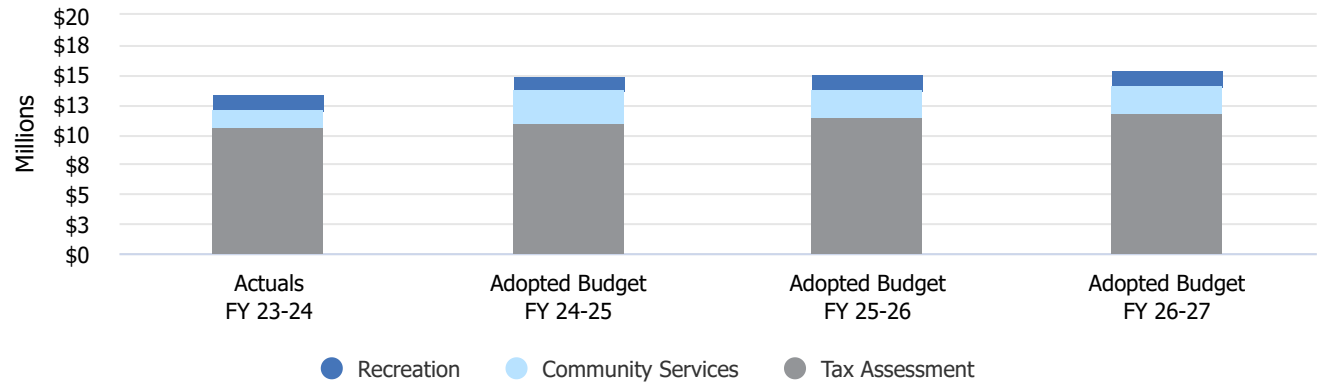
Community Services Revenues

| 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 |
| Total Revenues | \$ 1,614,196 | \$ 2,766,495 | \$ 2,328,200 | \$ 2,382,810 |

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 |
| Total Revenues | \$ 10,573,287 | \$ 10,965,121 | \$ 11,451,061 | \$ 11,732,065 |
| Total Park Revenues | \$ 13,484,035 | \$ 14,960,056 | \$ 15,069,601 | \$ 15,428,975 |

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 |
| Total Expenses | \$ 84,942 | \$ 72,742 | \$ 82,198 | \$ 85,390 |

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 |
| Total Expenses | \$ 277,328 | \$ 345,963 | \$ 139,827 | \$ 140,119 |

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 |
| Total Expenses | \$ 39,521 | \$ 53,633 | \$ 46,354 | \$ 47,596 |

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 |
| Total Expenses | \$ 20,160 | \$ 54,204 | \$ 18,034 | \$ 18,658 |

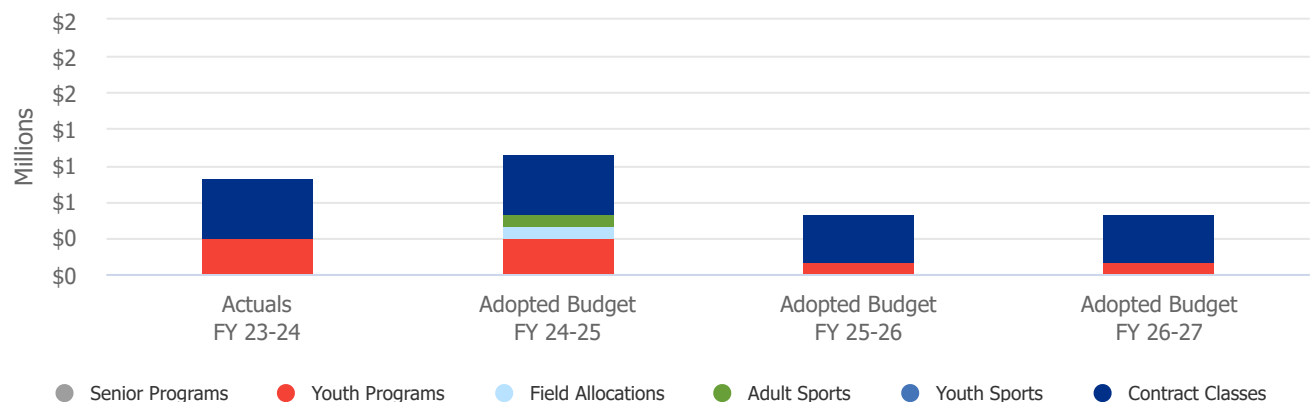
Recreation Programs – Youth Sports

| 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 |
| Total Expenses | \$ 129,432 | \$ 166,836 | \$ 198,812 | \$ 207,289 |

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 |
| Total Expenses | \$ 501,715 | \$ 504,849 | \$ 403,358 | \$ 406,042 |
| Total Recreation Expenses | \$ 1,053,098 | \$ 1,198,227 | \$ 888,583 | \$ 905,094 |

Recreation Programs



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 |
| Total Expenses | \$ 237,101 | \$ 254,415 | \$ 235,550 | \$ 236,841 |

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 |
| Total Expenses | \$ 144,543 | \$ 151,435 | \$ 188,839 | \$ 190,226 |

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 |
| Total Expenses | \$ 261,262 | \$ 341,241 | \$ 436,227 | \$ 436,643 |

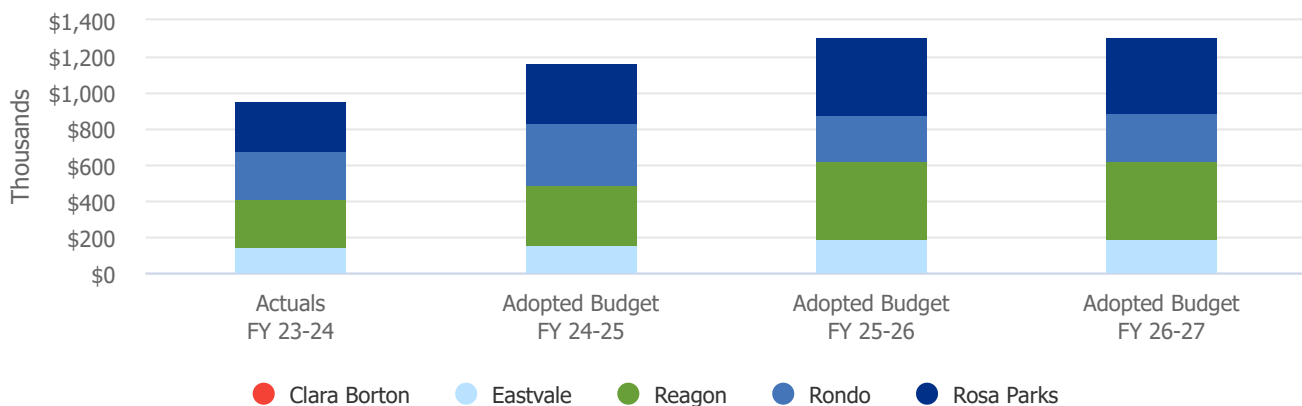
Community Services – Kid Zone Rondo

| 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 |
| Total Expenses | \$ 272,552 | \$ 337,925 | \$ 257,715 | \$ 258,804 |

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 |
| Total Expenses | \$ 272,926 | \$ 340,543 | \$ 428,112 | \$ 428,553 |
| Total Kid Zone | \$ 1,188,384 | \$ 1,425,559 | \$ 1,546,443 | \$ 1,551,067 |

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 |
| Total Expenses | \$ 230,663 | \$ 348,814 | \$ 355,954 | \$ 358,349 |

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 |
| Total Expenses | \$ 64,493 | \$ 112,857 | \$ 73,782 | \$ 74,978 |

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 |
| Total Expenses | \$ 90,191 | \$ 87,589 | \$ 79,186 | \$ 81,985 |

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 |
| Total Expenses | \$ 84,233 | \$ 91,592 | \$ 109,444 | \$ 113,114 |

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 |
| Total Expenses | \$ 77,028 | \$ 79,496 | \$ 55,635 | \$ 58,182 |

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 |
| Total Expenses | \$ - | \$ - | \$ 25,416 | \$ 26,260 |

Community Services – Special Events Barks & 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 |
| Total Expenses | \$ - | \$ - | \$ 9,440 | \$ 9,634 |

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 |
| Total Expenses | \$ - | \$ - | \$ 16,767 | \$ 16,935 |

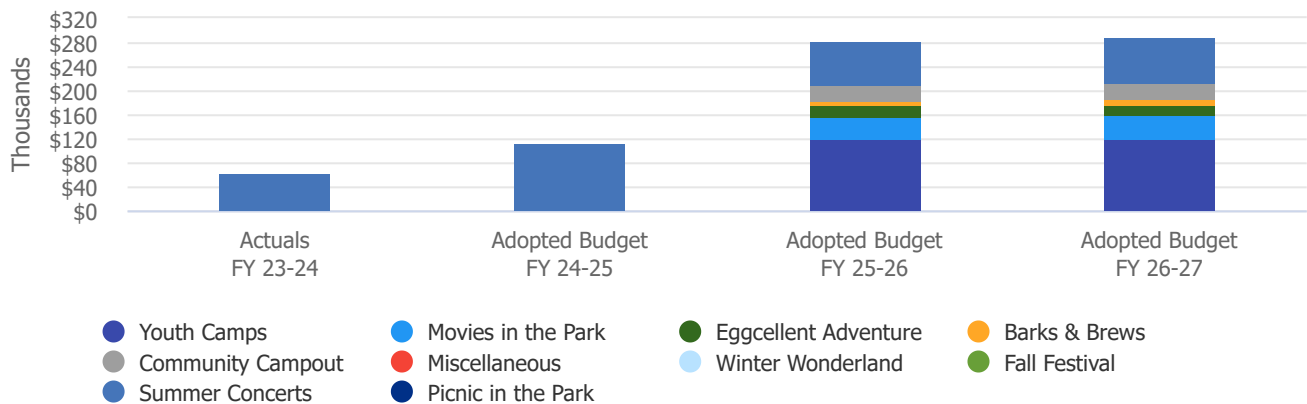
Community Services – Special Events Movies in the Park

| 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 |
| Total Expenses | \$ - | \$ - | \$ 38,315 | \$ 40,267 |

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 |
| Total Expenses | \$ - | \$ - | \$ 120,012 | \$ 120,873 |
| Total Special Events | \$ 546,608 | \$ 720,348 | \$ 883,951 | \$ 900,577 |

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 |
| Total Expenses | \$ 6,739 | \$ 6,076 | \$ 14,961 | \$ 16,177 |

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 |
| Total Expenses | \$ 90,216 | \$ 117,201 | \$ 146,239 | \$ 149,378 |

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 |
| Total Expenses | \$ 72,536 | \$ 87,347 | \$ 101,008 | \$ 105,670 |

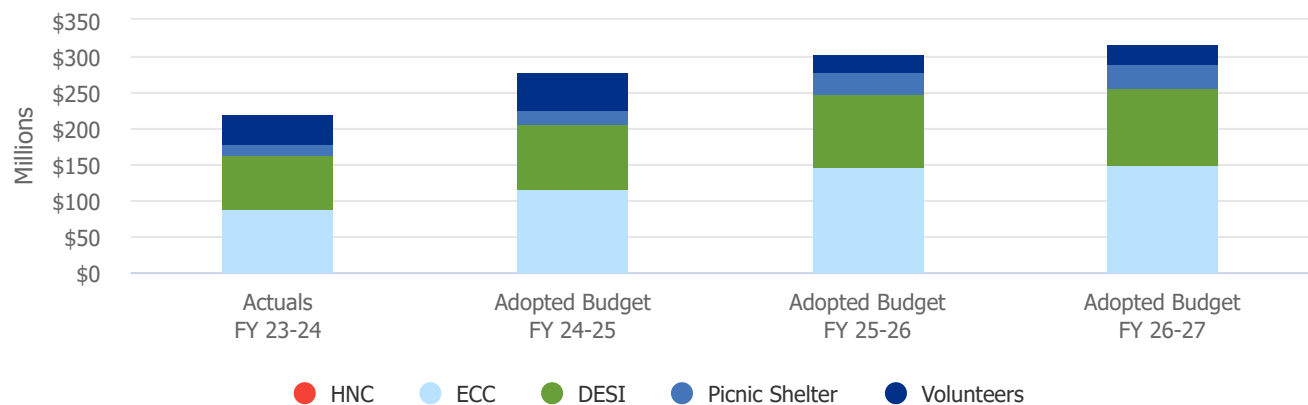
Community Services – Reservation Picnic Shelters

| 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 |
| Total Expenses | \$ 9,264 | \$ 14,185 | \$ 16,045 | \$ 17,258 |

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 |
| Total Expenses | \$ 40,356 | \$ 52,882 | \$ 25,677 | \$ 26,815 |
| Total Reservation | \$ 219,111 | \$ 277,691 | \$ 303,930 | \$ 315,298 |

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 |
| Total Expenses | \$ 91,288 | \$ 112,679 | \$ 125,009 | \$ 129,357 |

Park & 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 |
| Total Expenses | \$ 573,664 | \$ 728,990 | \$ 647,551 | \$ 669,381 |

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 |
| Total Expenses | \$ 257,870 | \$ 289,494 | \$ 264,247 | \$ 270,978 |

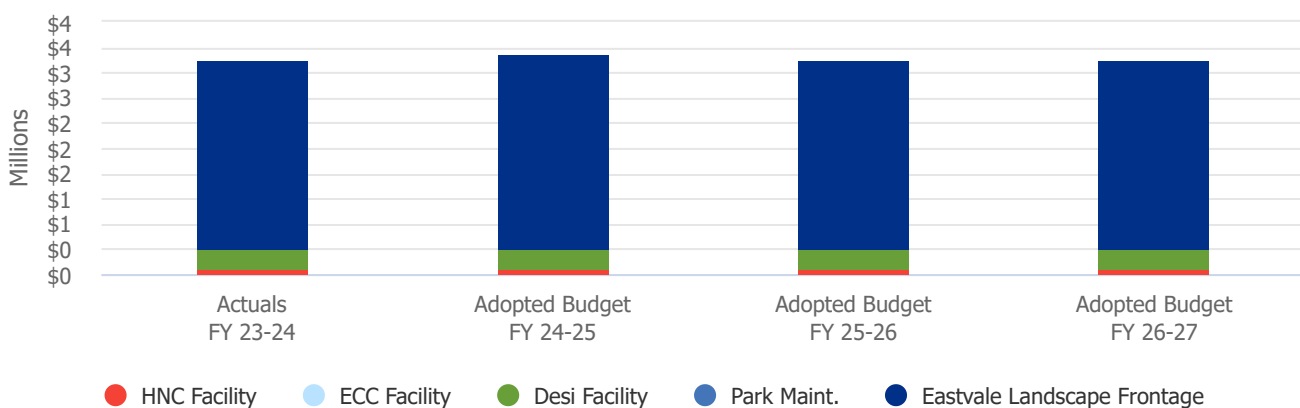
Park & Facility Maintenance – Park Maintenance

| 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) | - | - | - |
| Total Expenses | \$ 4,180,442 | \$ 4,539,504 | \$ 4,952,393 | \$ 5,223,527 |

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 | - | - | - |
| Total Expenses | \$ 2,957,462 | \$ 3,099,103 | \$ 2,963,490 | \$ 3,021,828 |
| Total Park & Facility Maintenance | \$ 8,060,726 | \$ 8,769,770 | \$ 8,952,690 | \$ 9,315,071 |

Park & Facility Maintenance Expenses



Park Security & 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 |
| Total Expenses | \$ 569,225 | \$ 514,051 | \$ 641,008 | \$ 682,910 |

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 |
| Total Expenses | \$ 171,771 | \$ 153,200 | \$ 173,371 | \$ 178,474 |

Park Security & 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 |
| Total Expenses | \$ 515,858 | \$ 582,454 | \$ 768,563 | \$ 778,524 |

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 |
| Total Expenses | \$ 141,754 | \$ 117,561 | \$ 273,530 | \$ 280,041 |

Eastvale Parks Operating Expenses – Internal Programs & Administration Departments

Internal Programs

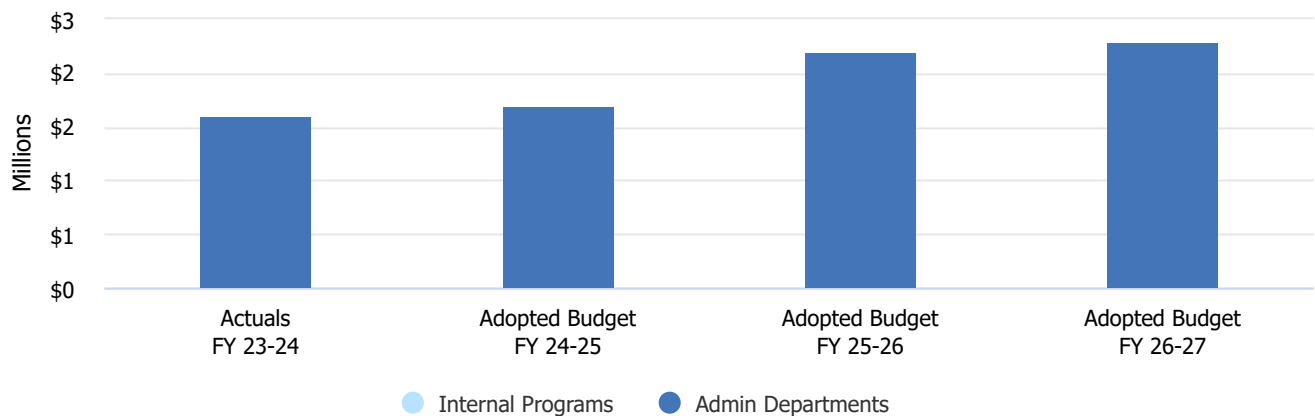
| Acct No. – Description | FY 23-24 Actuals | FY 24-25 Adopted Budget | FY 25-26 Adopted Budget | FY 26-27 Adopted Budget |
|--------------------------------------|---------------------|----------------------------|----------------------------|----------------------------|
| 5130 Emergency Preparedness & 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 |
| Total Internal Programs | \$ 199,529 | \$ 191,904 | \$ 283,548 | \$ 263,150 |

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 |
| Total Admin Departments | \$ 1,608,996 | \$ 1,729,733 | \$ 2,202,444 | \$ 2,269,097 |

| | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| Operating Expenses | \$ 1,808,525 | \$ 1,921,637 | \$ 2,485,992 | \$ 2,532,247 |
|---------------------------|---------------------|---------------------|---------------------|---------------------|

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 |
| Total Non-Operating Revenue | \$ 1,747,477 | \$ 280,964 | \$ 280,964 | \$ 280,964 |

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 |
| Total Non-Operating Expenses | \$ 960,475 | \$ 744,304 | \$ 1,679,700 | \$ 1,161,500 |

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 |
|--|---------------------|----------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| 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 | - | - |
| Total Revenues | - | 1,547,263 | 2,902,902 | 5,479,088 |
| Expenses | | | | |
| 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 |
| Total Expenses | - | 258,850 | 576,000 | 627,800 |
| Net Change in Fund Balance | \$ - | \$ 1,288,413 | \$ 2,326,902 | \$ 4,851,288 |

Graffiti Abatement

| Acct No. – Description | FY 23-24 Actuals | FY 24-25 Adopted Budget | FY 25-26 Adopted Budget | FY 26-27 Adopted Budget |
|---------------------------------------|---------------------|----------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| 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 |
| Total Revenues | 267,898 | 305,930 | 369,342 | 383,379 |
| Expenses | | | | |
| 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 |
| Total Expenses | 267,967 | 305,928 | 369,342 | 383,379 |
| Net Change in Fund Balance | \$ (69) | \$ 2 | \$ - | \$ - |

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. These projections are presented as follows: Water working capital and facility fees on page 77, Wastewater working capital and facility fees on page 91, and the 5-Year Capital Improvement Plan on page 266. The corresponding funding sources for the first two fiscal years are detailed starting on page 280. 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, includes an annual 4% cost-of-living adjustment (COLA) applied every July 1st. 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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Intentionally

FY 2025-26 & FY 2026-27

DEPARTMENT INFORMATION

Department Information Contents

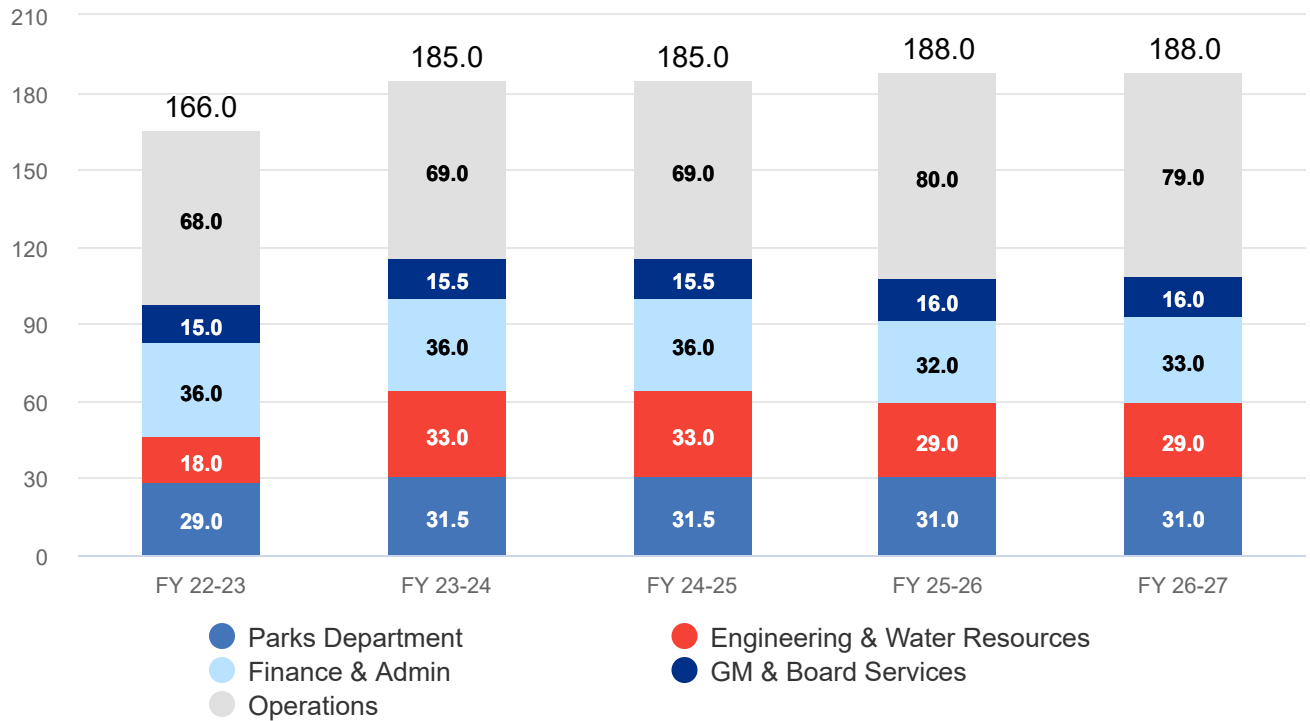
- 💧 Personnel Summary
- 💧 Goals & Objectives by Division
- 💧 Departmental Budget Detail

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 proposed 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 proposed 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.

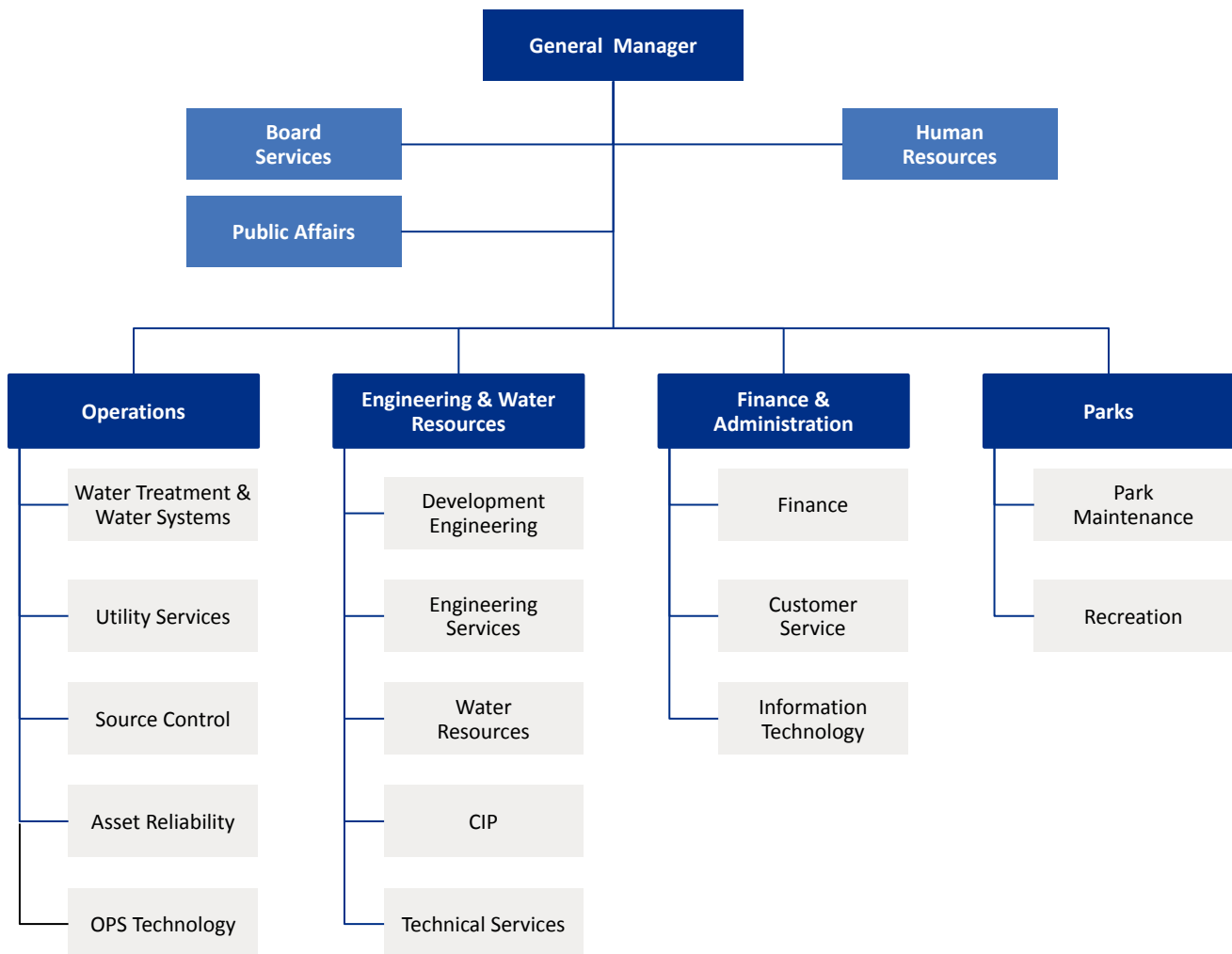


Departments

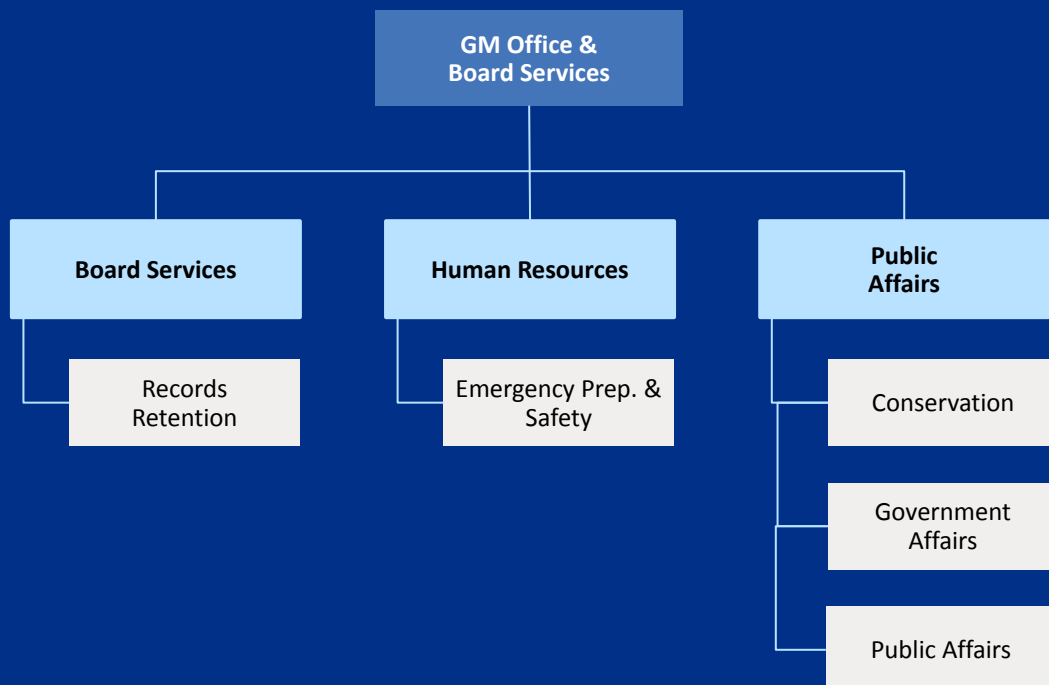
- Board/G.M. Services
- Records Retention
- Human Resources
- Finance & Accounting
- Information Technology
- Customer Service & Meters
- Engineering/Development
- Water Administration
- Wastewater Administration
- Parks Administration

Internal Programs

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



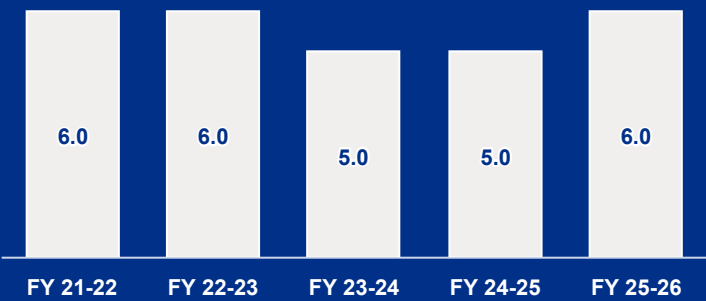
GM Office & Board Services



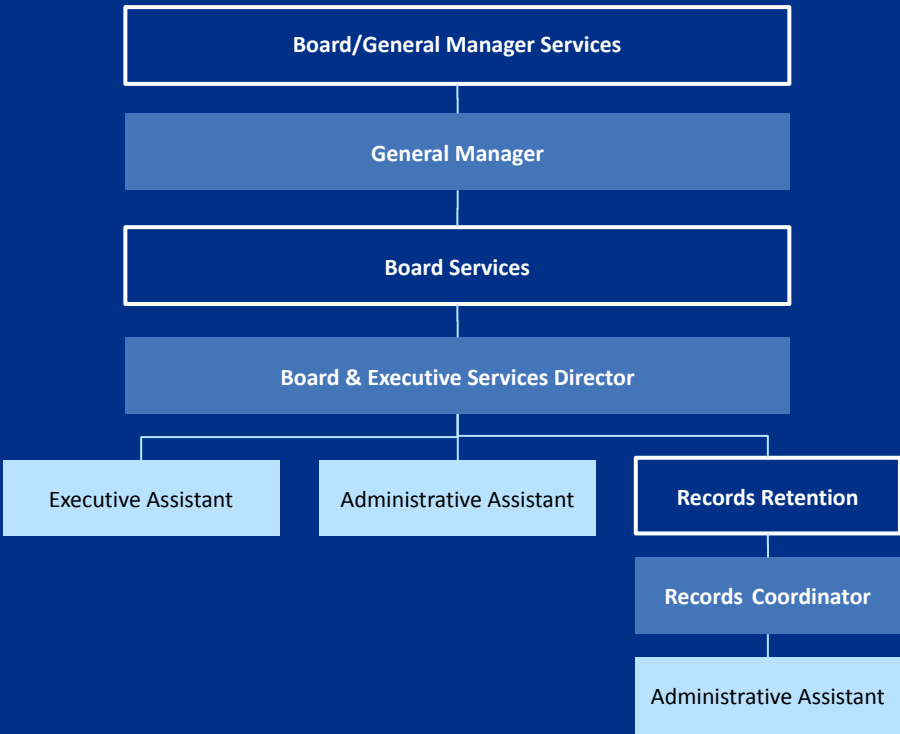
Board Services

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

Budgeted Positions



Department Structure



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 |

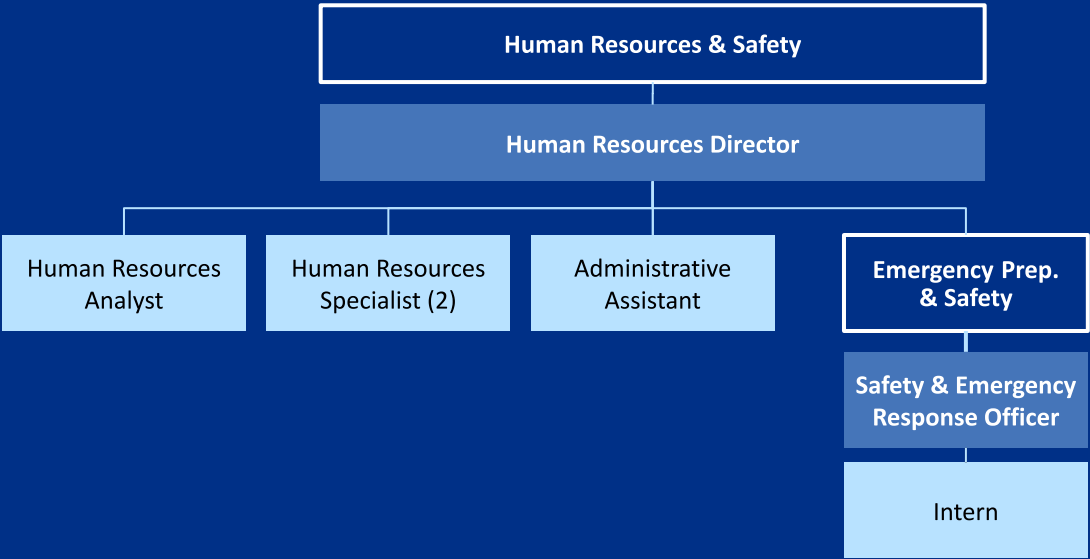
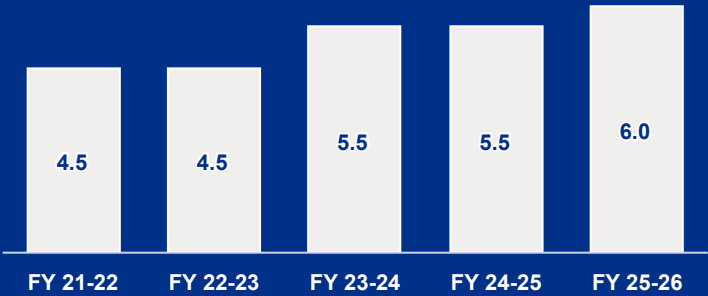
PRIOR YEAR ACCOMPLISHMENTS:

- 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 | 2 |
| 2 | Conduct safety inspections | >50 | 25 | 25 | 25 | 55 | 55 |

PRIOR YEAR ACCOMPLISHMENTS:

FY 2023/2024

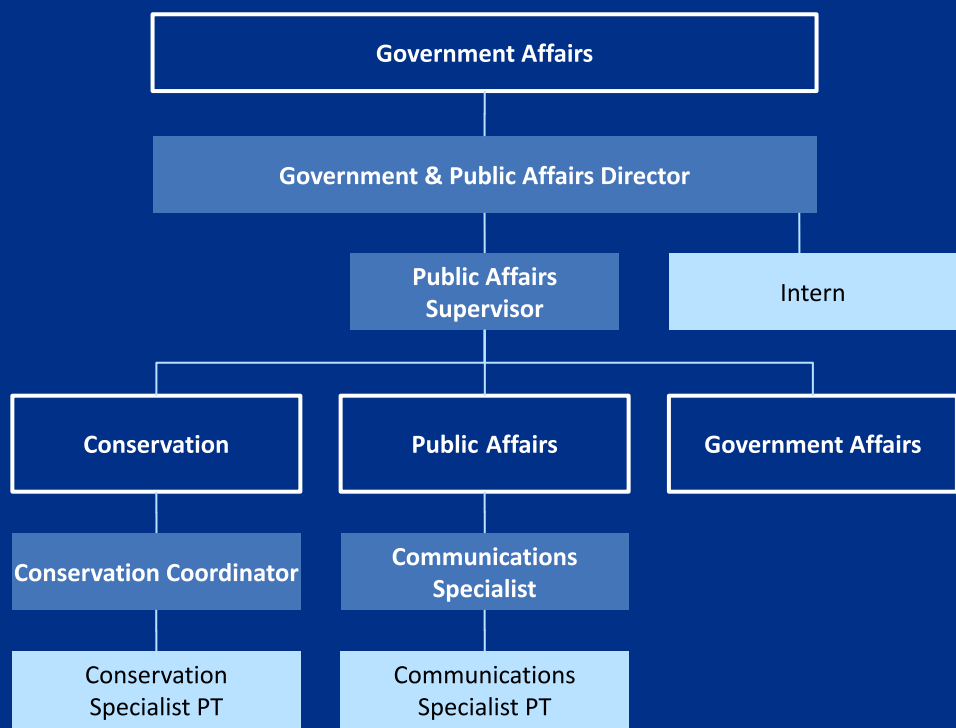
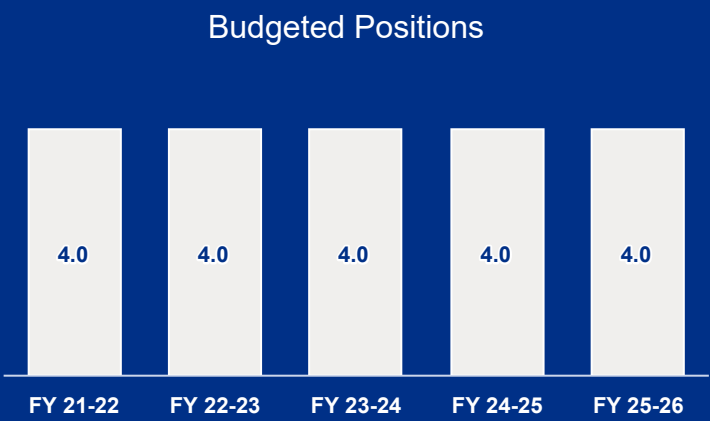
- Completed customized Total Compensation reports for all full-time staff to highlight complete salary and benefit package.
- Updated the Education Reimbursement Policy for full-time staff to streamline the process and better support employees in continuing their education and advancing their skills.
- 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 |
| <hr/> | |
| 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

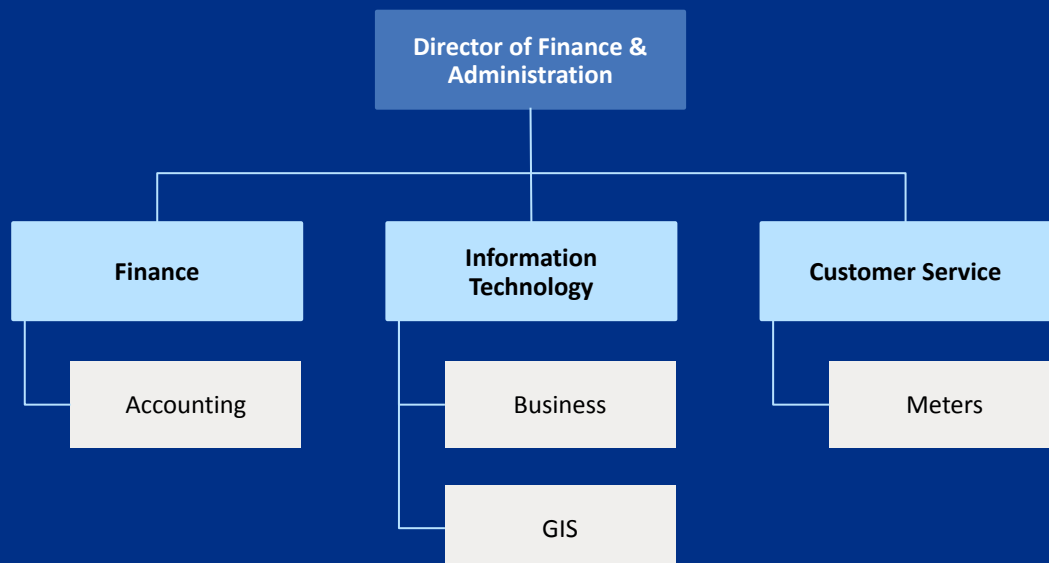
- **Regulatory Preparedness** – The Conservation team led internal preparations for compliance with the forthcoming Conservation as a California Way of Life regulations. This included analysis, strategy development, and collaboration with operations and planning staff to meet efficiency targets.
- **Public 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

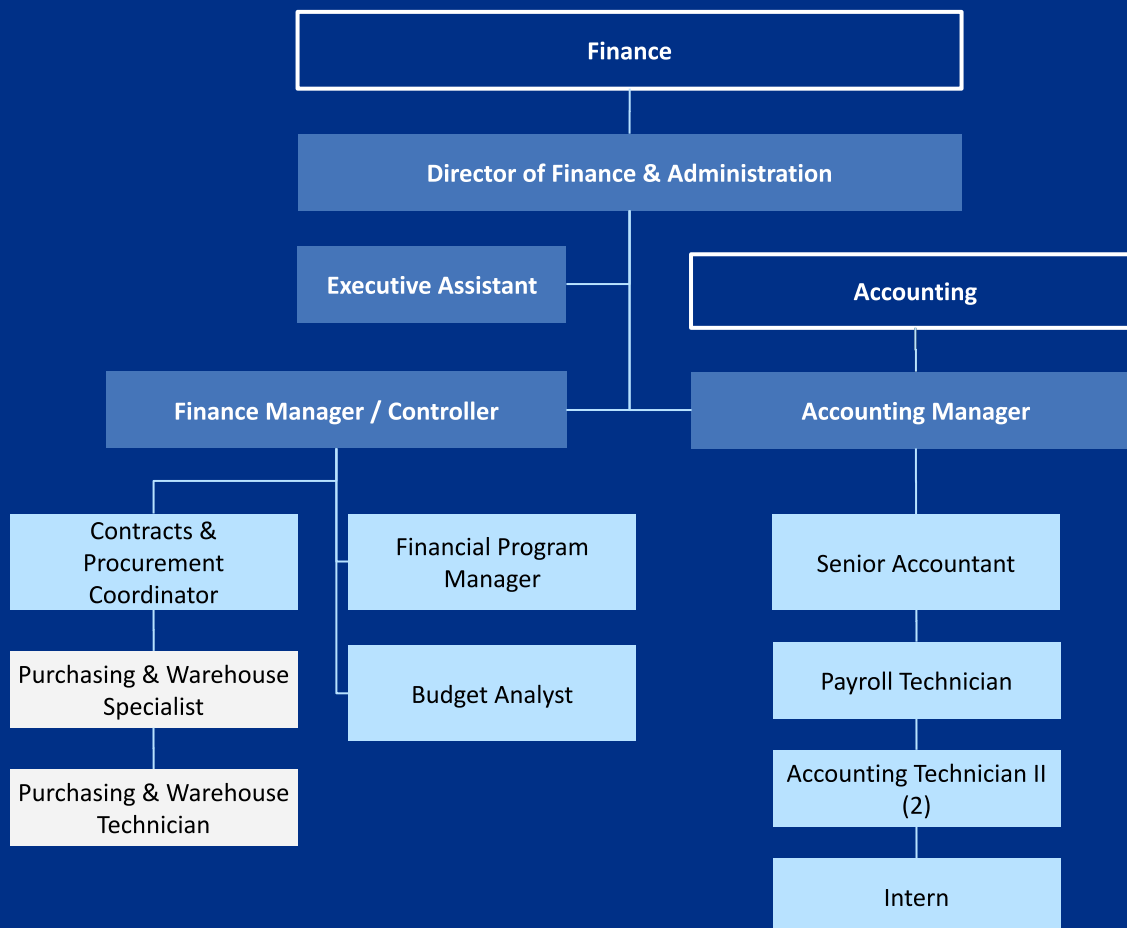
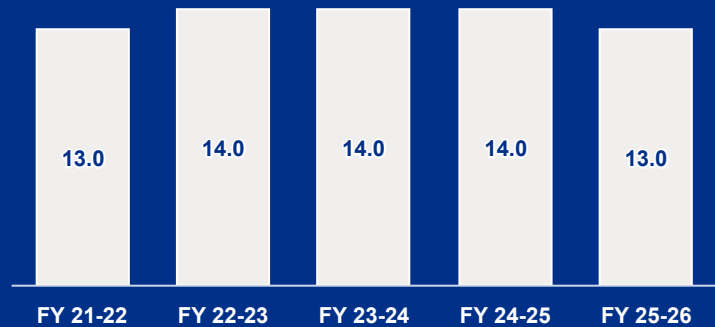


Finance

Department Personnel

| | |
|---------------------------------------|--------------|
| Budget Analyst | 1.00 |
| Accounting Technician II | 2.00 |
| Finance and Administration Services | |
| Director | 1.00 |
| Finance Manager / Controller | 1.00 |
| Senior Accountant | 1.00 |
| Contracts and Procurement Coordinator | 1.00 |
| Purchasing and Warehouse Specialist | 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 |
| Total Full-Time | 13.00 |
| Intern | 0.50 |
| Total Part-Time | 0.50 |

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 | 3.10 | 3.10 |
| 2,3 | Current ratio/liquidity. | Min. 3.5 | 5.34 | 5.32 | 5.30 | 5.00 | 5.00 |
| 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 |

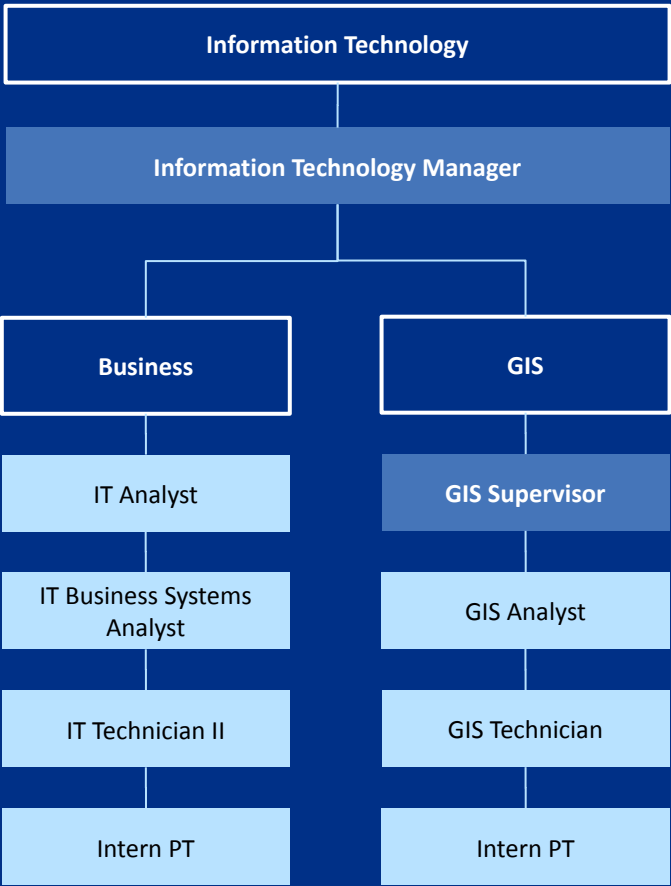
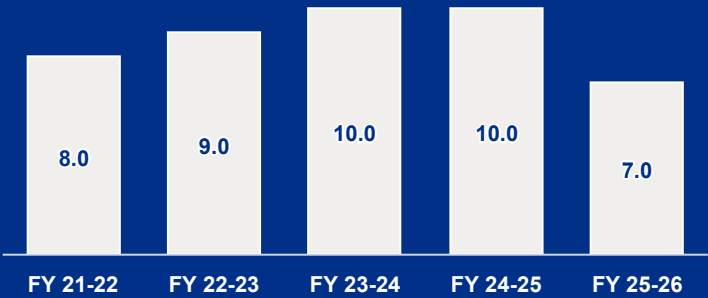
PRIOR YEAR ACCOMPLISHMENTS:

- 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:

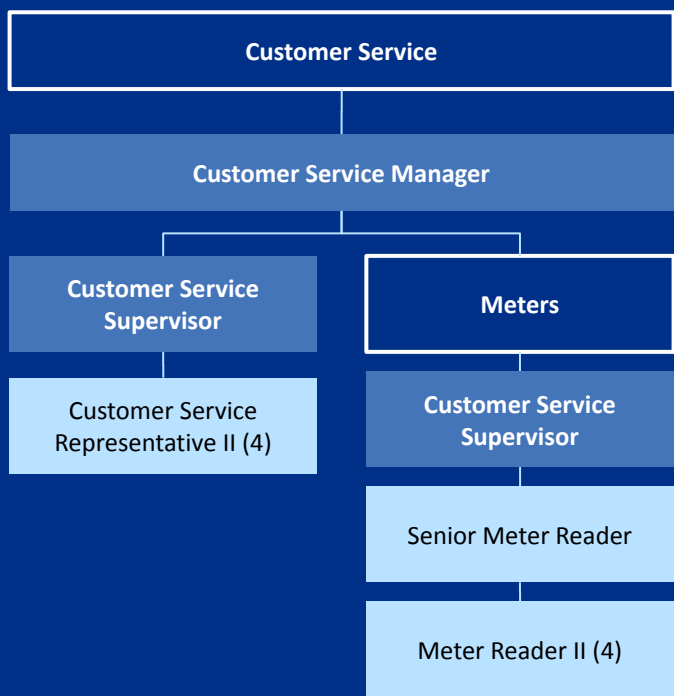
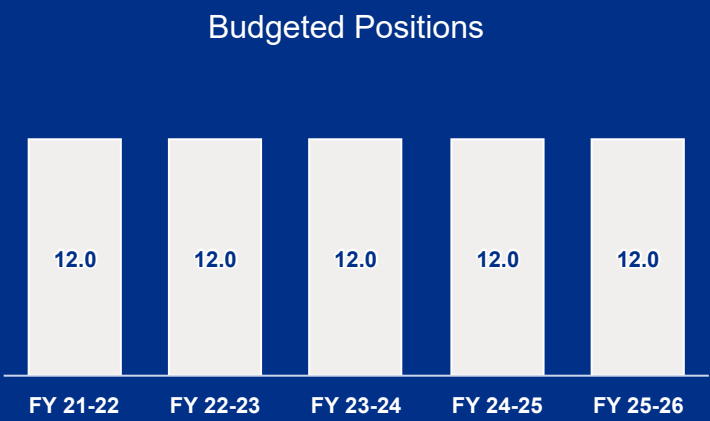
| Dept Goal | Measure | Target | ACTUAL | | Est. FY 2025 | BUDGET | |
|--------------|---|---------------------------|---------|---------|---------------------------|---------------------------|---------------------------|
| | | | FY 2023 | FY 2024 | | FY 2026 | FY 2027 |
| 1 | Average resolution time 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 |



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.

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Engineering & Water Resources Division

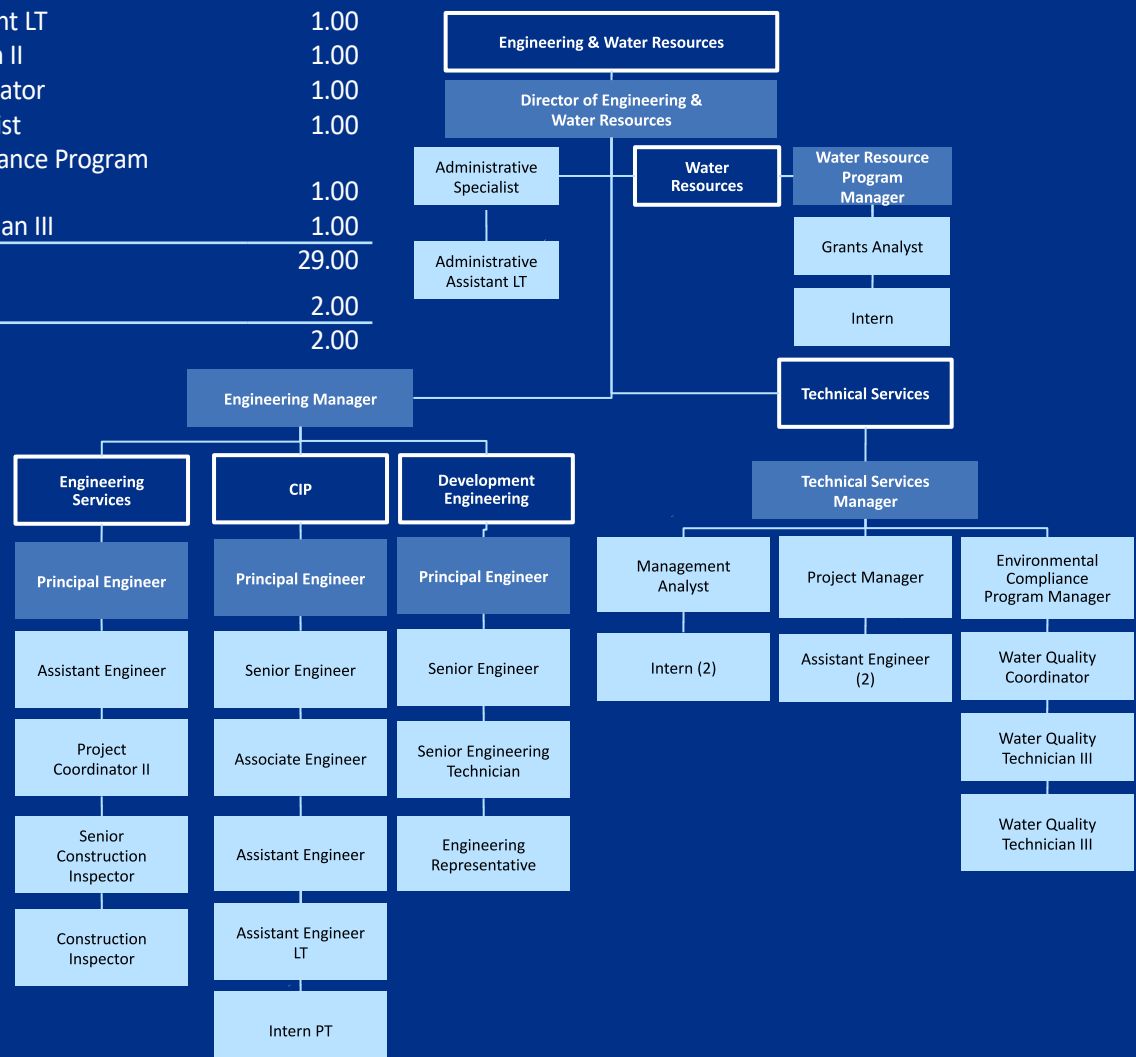


Engineering & Water Resources

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 |
| Technical Services 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 |
| Environmental Compliance Program Manager | 1.00 |
| Water Quality Technician III | 1.00 |
| Total Full-Time | 29.00 |
| Intern | 2.00 |
| Total Part-Time | 2.00 |

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. FY 2025 | BUDGET | |
|--------------|--|--------------------|-----------|-----------|-----------------|-----------|-----------|
| | | | FY 2023 | FY 2024 | | 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 | - | 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)

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.

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

- ▣ 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:

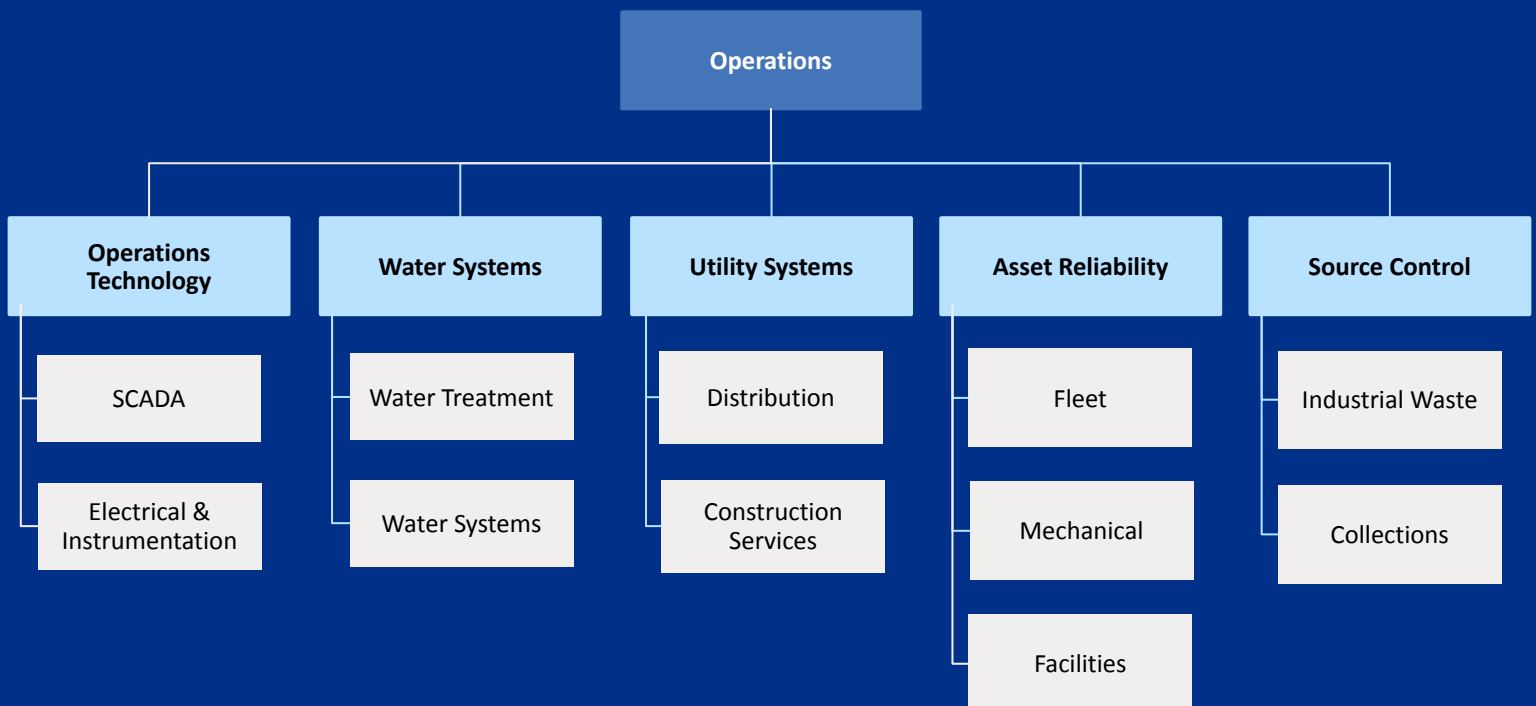
| Dept Goal | Measure | Target | ACTUAL | | Est. | BUDGET | |
|--------------|--|-------------|---------|---------|---------|---------|---------|
| | | | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
| 1 | Submit three (3) grant applications per fiscal year that align with the District's mission. | 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 | - | - | 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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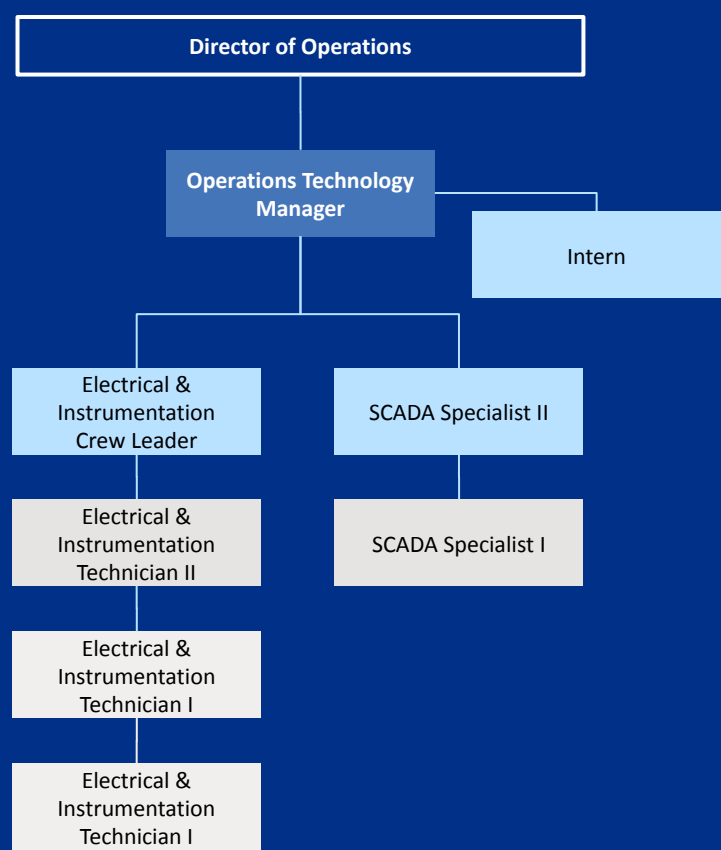
Operations Division



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

PRIOR YEAR ACCOMPLISHMENTS:

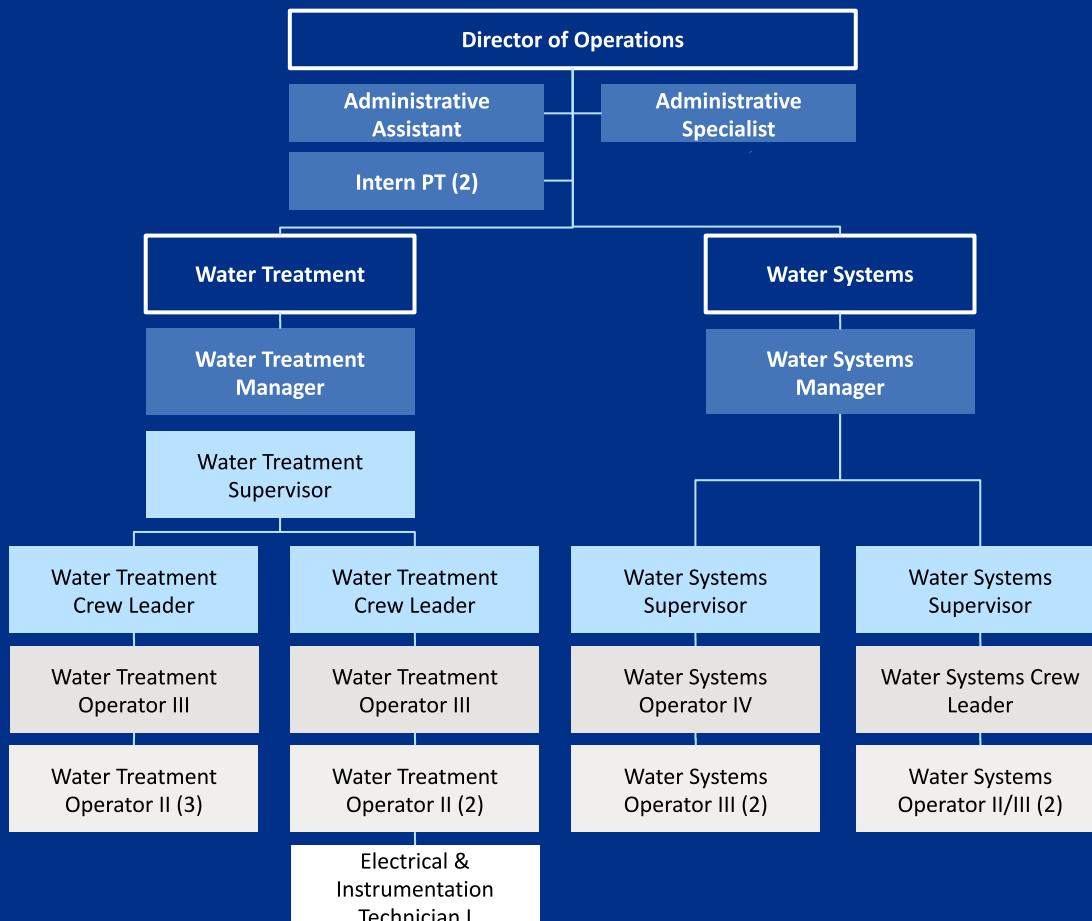
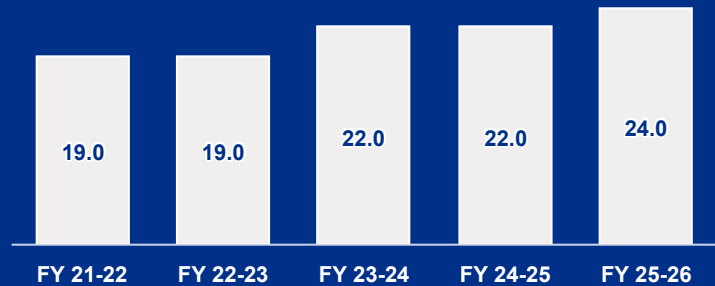
- Completed the SCADA Masterplan Assessment.
- Teagarden PFOS Plant: Installed, built, and commissioned the RTU, and integrated it with the SCADA system, enabling real-time monitoring and enhanced operational control.
- Installed a new Automatic Transfer Switch in main electrical cabinet at Roger D. 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 |
| Administrative Specialist | 1.00 |
| Water Treatment Manager | 1.00 |
| Water Systems 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 |
| Water Treatment Crew Leader | 2.00 |
| Total Full-Time | 24.00 |
| Intern | 1.50 |
| Total Part-Time | 1.50 |

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% | - | - | - | - | - |
| 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% | - | - | - | 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 | 23.2k 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 | - | 24 | 20 | <30hrs | <30hrs |

PRIOR YEAR ACCOMPLISHMENTS:

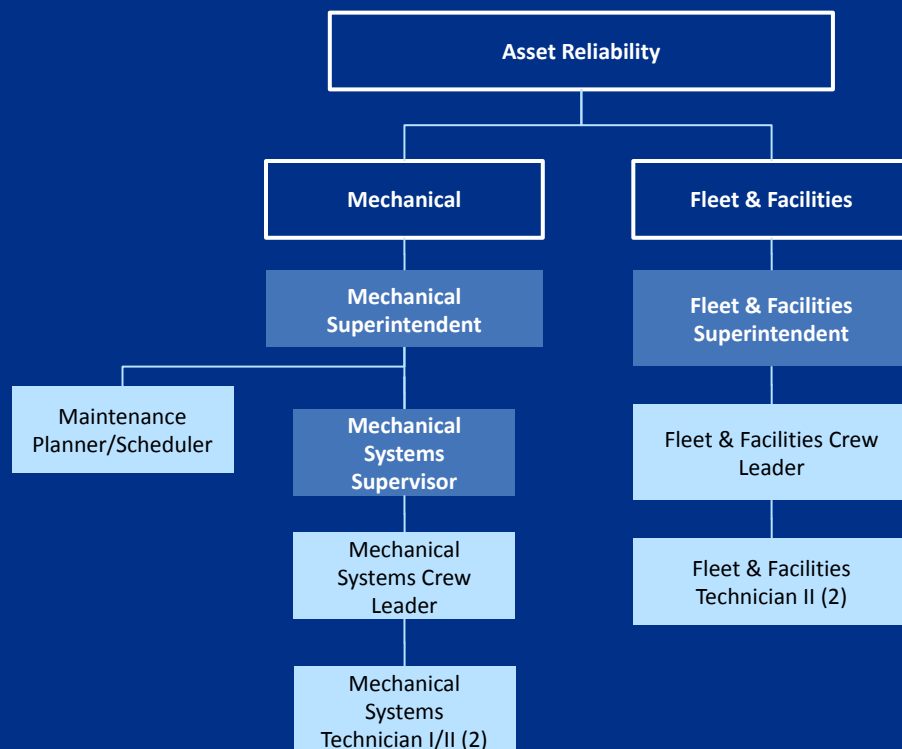
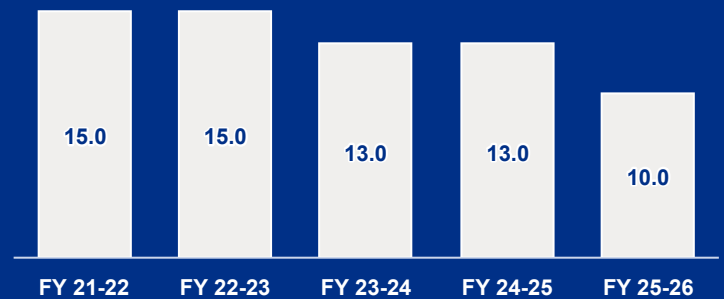
- 100% of water demands met.
- 100% of regulatory water quality requirements met.
- CL2 generation room capital improvement project complete (tanks, pump skid, generator).
- CRF pellet pump project complete.

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 | - | - | 10% | 20% | 30% |
| 3 | Reduce fuel consumption. | 10% Reduction% | - | - | 5% | 10% | 10% |
| 4 | Reduce maintenance work order backlog. | ≤10% | - | - | 5% | 10% | 10% |

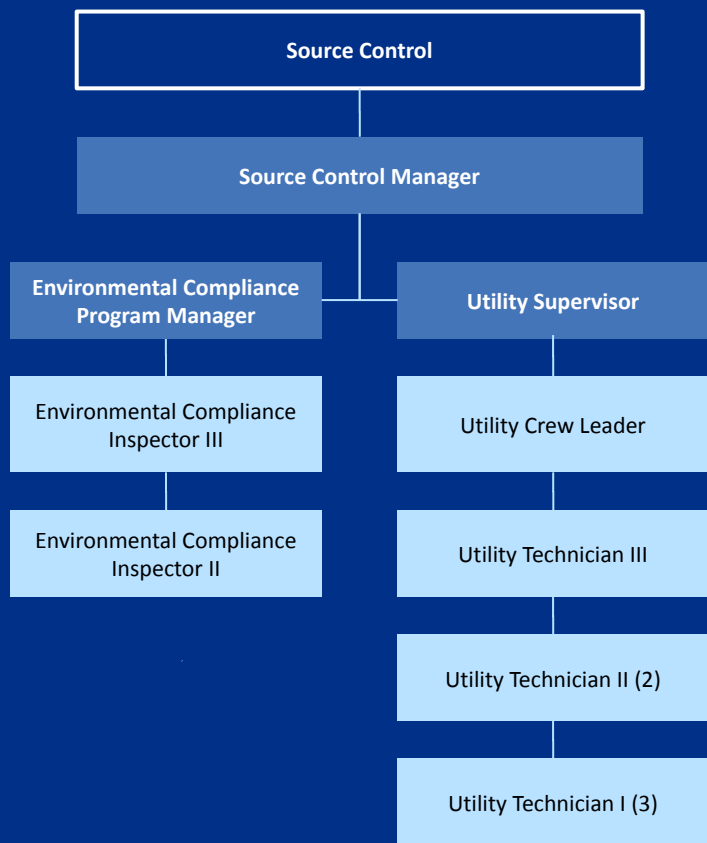
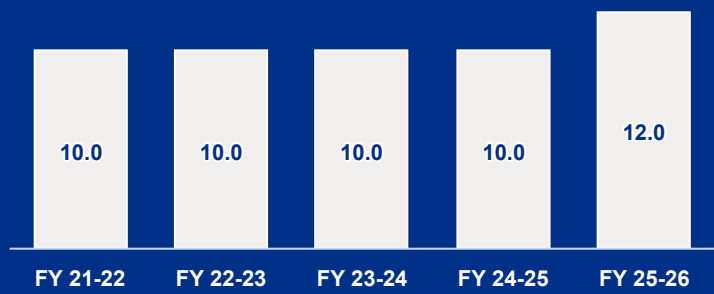
PRIOR YEAR ACCOMPLISHMENTS:

- 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 | |
| Manager | 1.00 |
| Environmental Compliance Inspector II | 1.00 |
| Utility Crew Leader | 1.00 |
| Source Control Manager | 1.00 |
| Utility Technician I | 1.00 |
| Environmental Compliance Inspector III | 1.00 |
| Total Full-Time | 12.00 |

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. FY 2025 | BUDGET | |
|--------------|--|----------|---------|---------|-----------------|---------|---------|
| | | | FY 2023 | FY 2024 | | 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% | - | - | - | 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% |

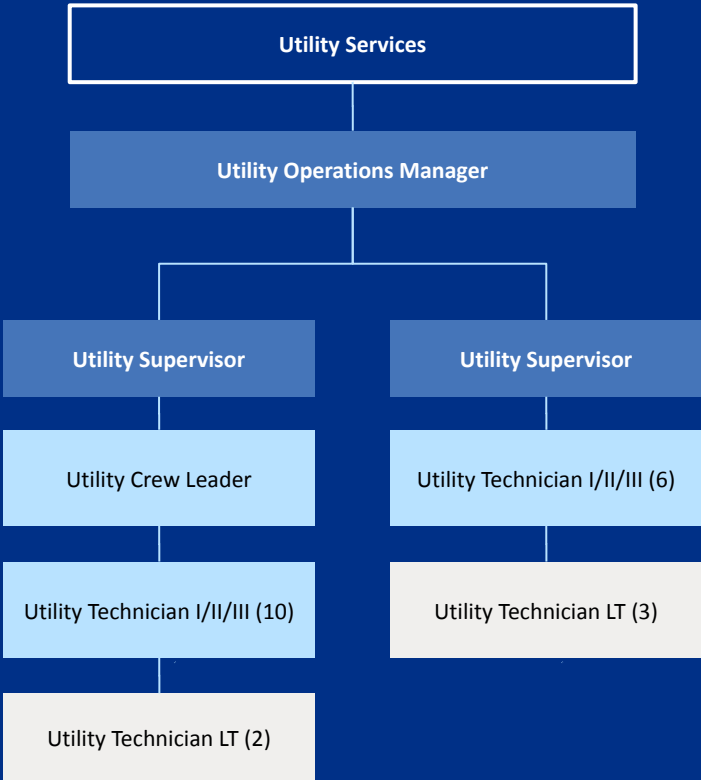
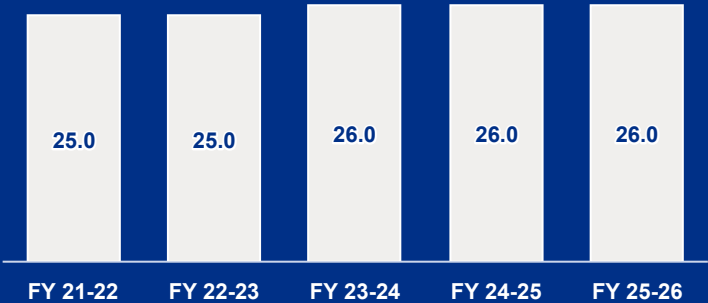
PRIOR YEAR ACCOMPLISHMENTS:

- 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 | 16.00 |
| Utility Technician II | 3.00 |
| 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 | 26.00 |

Budgeted Positions



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% | -% | 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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Parks & Recreation Division



Parks &
Recreation

Park
Maintenance

Recreation

Parks

Department Personnel

| | |
|-------------------------------|------|
| Management Analyst | 1.00 |
| Parks and Recreation Director | 1.00 |
| Total Full-Time | 2.00 |

Department Personnel (Recreation)

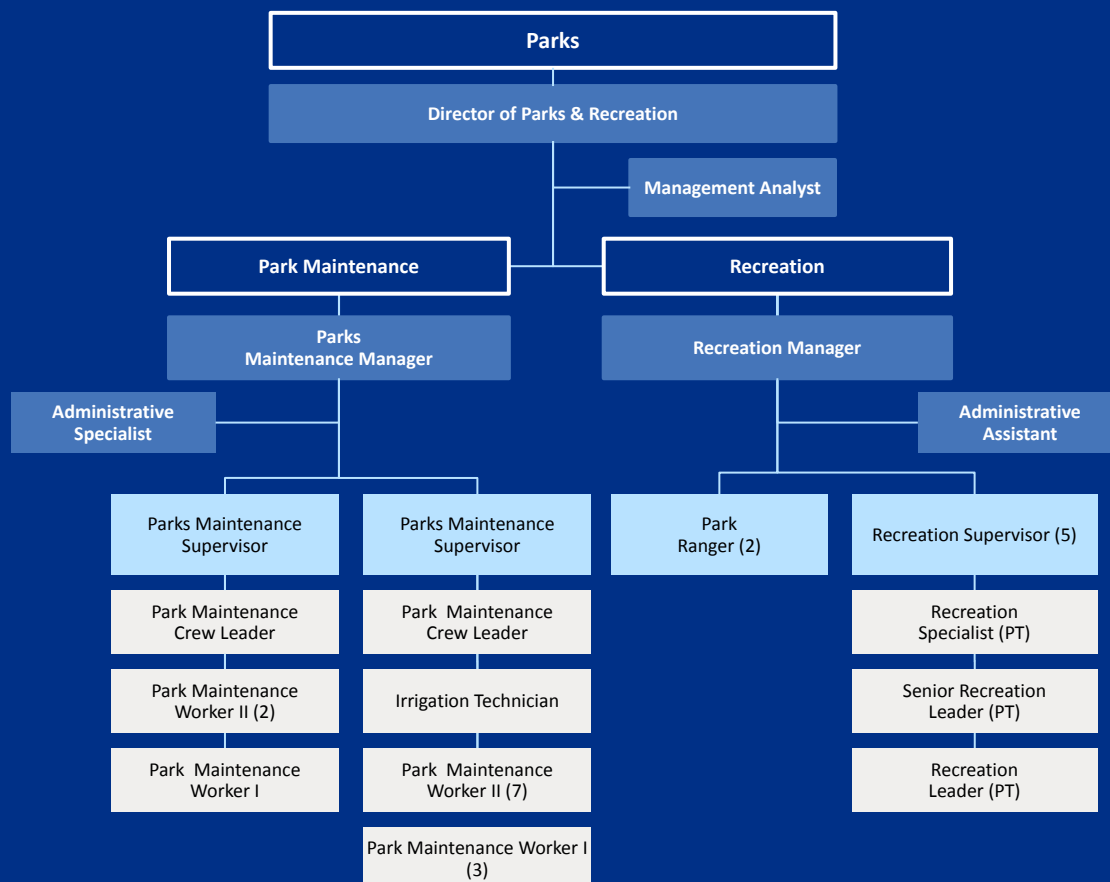
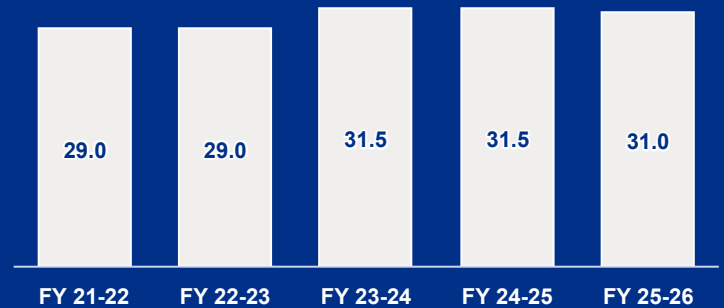
| | |
|--------------------------|------|
| Administrative Assistant | 1.00 |
| Park Ranger | 2.00 |
| Recreation Manager | 1.00 |
| Recreation Supervisor | 5.00 |
| Total Full-Time | 9.00 |

Department Personnel (Maintenance)

| | |
|------------------------------|-------|
| Irrigation Technician | 1.00 |
| Park Maintenance Crew Leader | 2.00 |
| Parks Maintenance Supervisor | 2.00 |
| Park Maintenance Manager | 1.00 |
| Park Maintenance Worker II | 13.00 |
| Administrative Specialist | 1.00 |
| Total Full-Time | 20.00 |

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 | - | - | - | 8 hours per employee | 8 hours per employee |
| 3 | Attend community outreach events. | 4 annually | - | - | - | 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 | - | - | - | 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.

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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 | - | - |
| Total Board/GM Services | \$ 1,469,004 | \$ 1,616,048 | \$ 1,602,781 | \$ 1,852,545 |

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 |
| Total Records Retention | \$ 312,924 | \$ 316,716 | \$ 546,641 | \$ 561,746 |

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 |
| Total Human Resources | \$ 957,433 | \$ 1,051,532 | \$ 1,263,913 | \$ 1,254,108 |

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 |
| Total Finance | \$ 1,859,984 | \$ 1,910,544 | \$ 2,351,399 | \$ 2,529,622 |

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 |
| Total Accounting | \$ 1,093,263 | \$ 1,233,214 | \$ 1,377,463 | \$ 1,428,712 |

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 |
| Total Information Technology | \$ 1,256,348 | \$ 1,416,105 | \$ 1,757,162 | \$ 1,951,143 |

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 |
| Total Customer Service | \$ 2,199,013 | \$ 1,737,082 | \$ 2,098,099 | \$ 2,304,527 |

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 |
| Total Meters | \$ 1,120,186 | \$ 1,188,027 | \$ 1,416,143 | \$ 1,391,104 |

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) | - | - | - |
| Total Engineering/Development | \$ 3,016,214 | \$ 2,351,045 | \$ 3,464,369 | \$ 3,613,367 |

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) | - | - | - |
| Total Water Administration | \$ 13,029,295 | \$ 14,096,653 | \$ 17,952,982 | \$ 18,567,804 |

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 |
| Total Wastewater Administration | \$ 6,775,402 | \$ 7,379,353 | \$ 9,392,674 | \$ 9,614,887 |

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) | (35,203) | (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 |
| Total Parks Administration | \$ 997,520 | \$ 1,131,093 | \$ 1,468,809 | \$ 1,530,380 |

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Intentionally

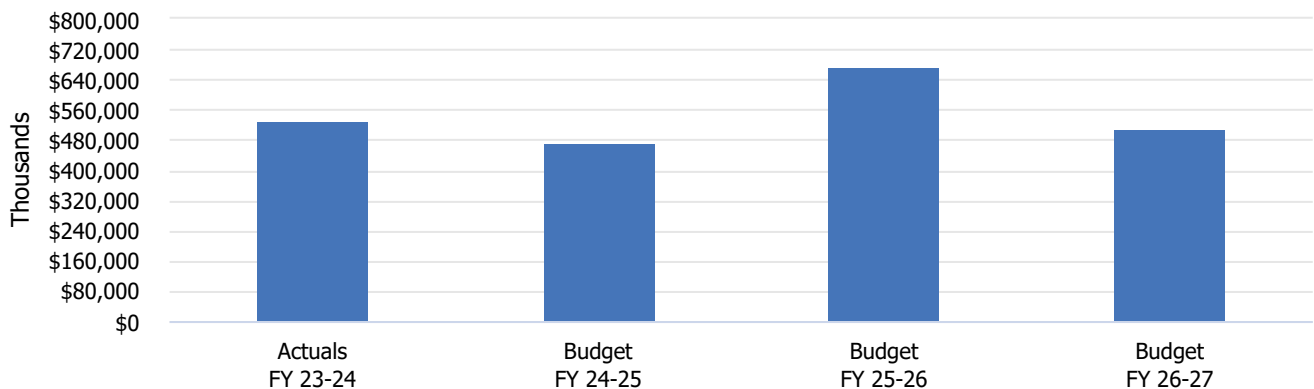
FY 2025-26 & FY 2026-27

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 |
| Total Emergency Preparedness & Safety | \$ 527,196 | \$ 469,868 | \$ 674,457 | \$ 510,260 |

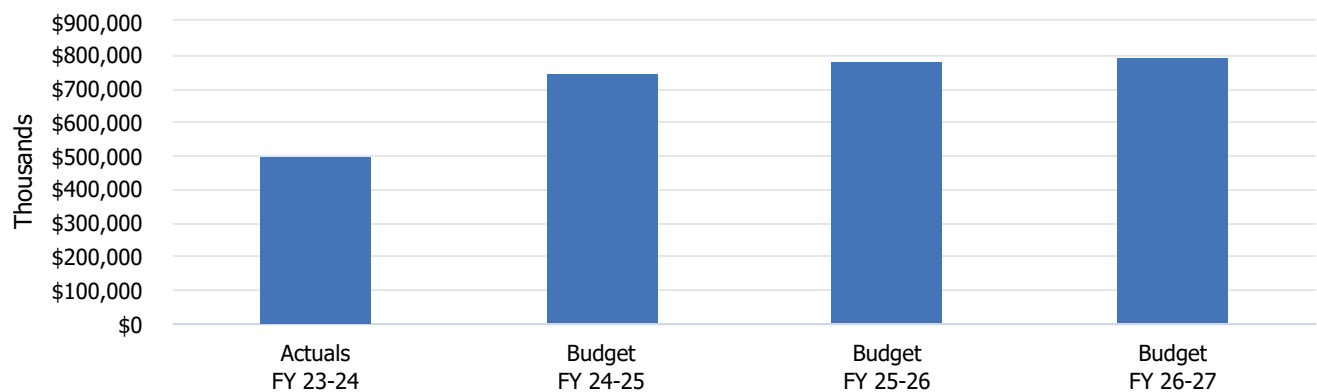
Emergency Preparedness & Safety



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 |
| Total Conservation | \$ 501,918 | \$ 743,779 | \$ 778,340 | \$ 792,163 |

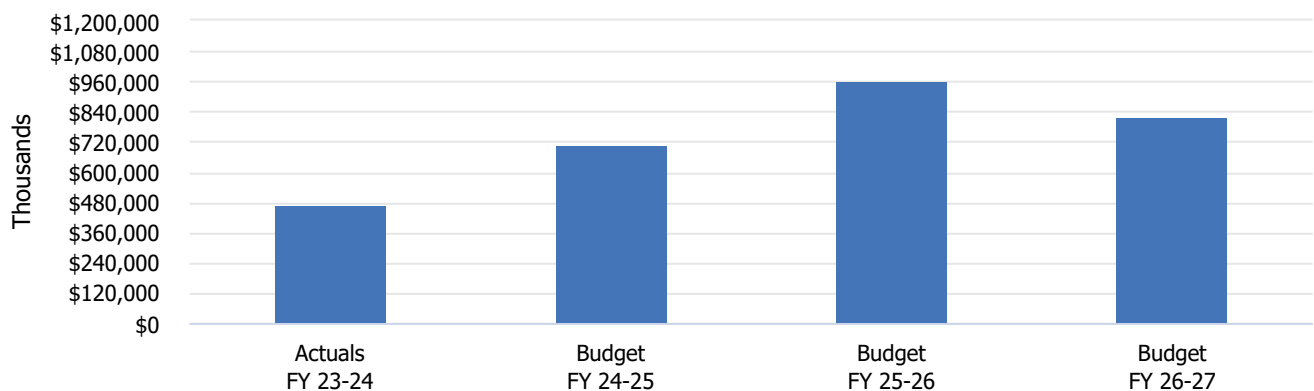
Conservation



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 |
| Total Public Affairs | \$ 470,059 | \$ 706,932 | \$ 961,414 | \$ 817,481 |

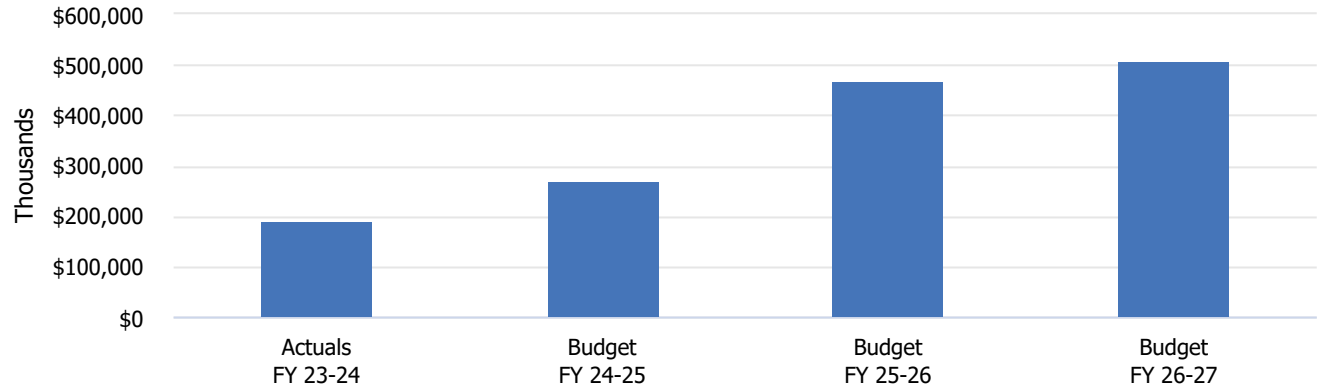
Public Affairs



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 |
| Total Government Affairs | \$ 190,905 | \$ 271,446 | \$ 467,307 | \$ 508,706 |

Government Affairs



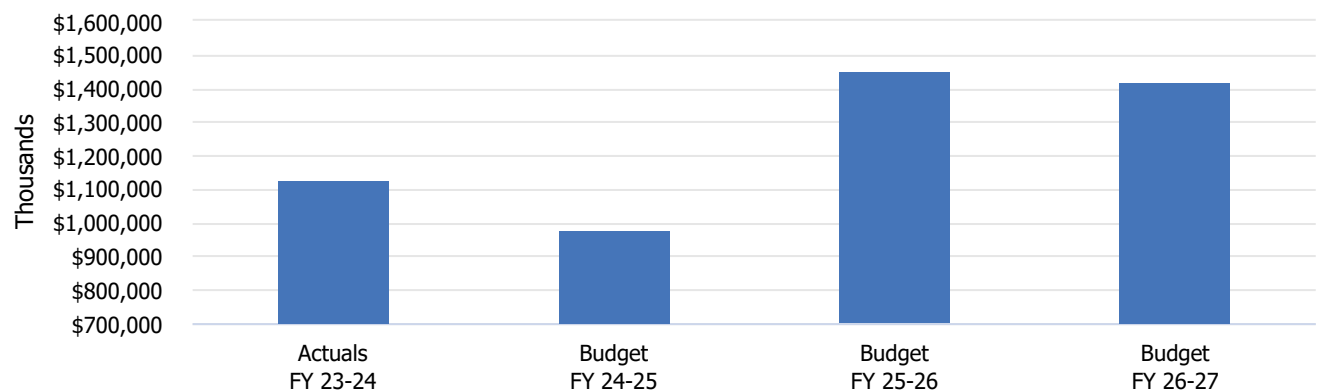
Internal Programs Detail – Facilities Maintenance

| 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 | - | - |
| Total Facilities Maintenance | \$ 796,940 | \$ 911,926 | \$ 1,379,249 | \$ 1,413,833 |

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 |
| Total Fleet Maintenance | \$ 1,128,578 | \$ 978,487 | \$ 1,450,997 | \$ 1,420,804 |

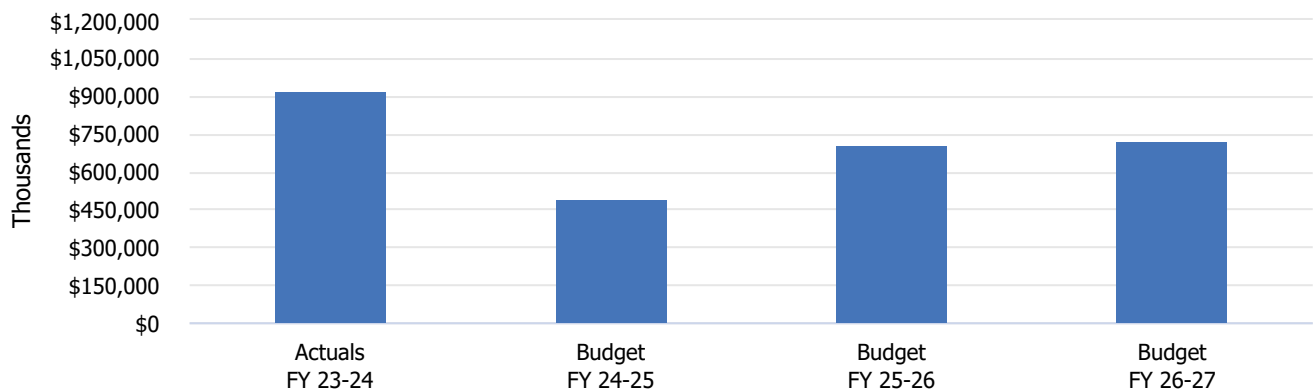
Fleet Maintenance



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 |
| Total Mechanical | \$ 924,213 | \$ 491,052 | \$ 706,508 | \$ 725,958 |

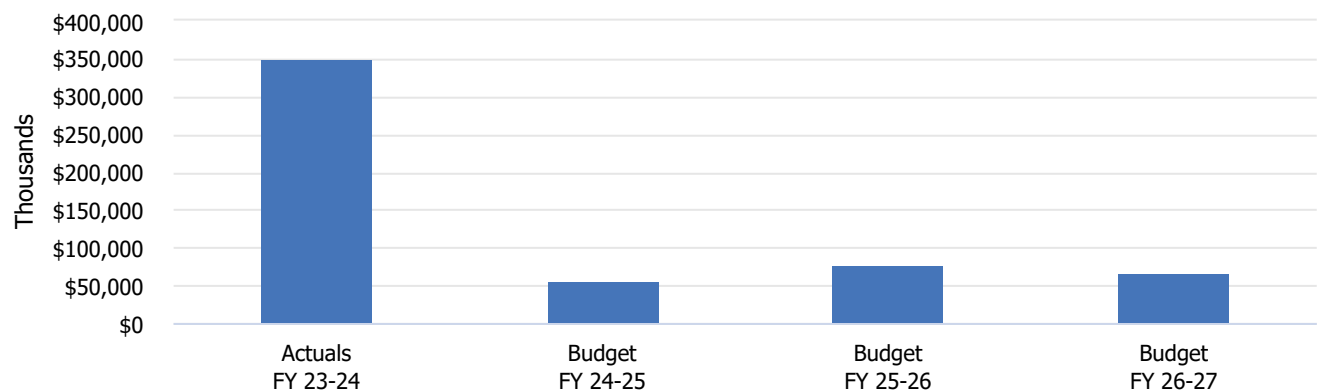
Mechanical



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) | - | - | - |
| Total Electrical & Instrumentation | \$ 350,707 | \$ 55,172 | \$ 75,552 | \$ 66,045 |

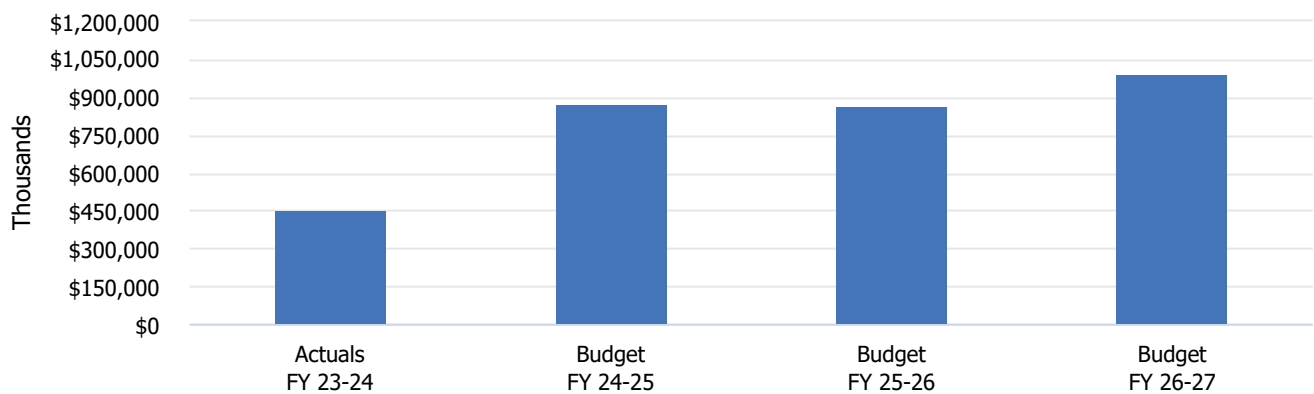
Electrical and Instrumentation



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 |
| Total SCADA | \$ 454,438 | \$ 871,786 | \$ 866,529 | \$ 993,202 |

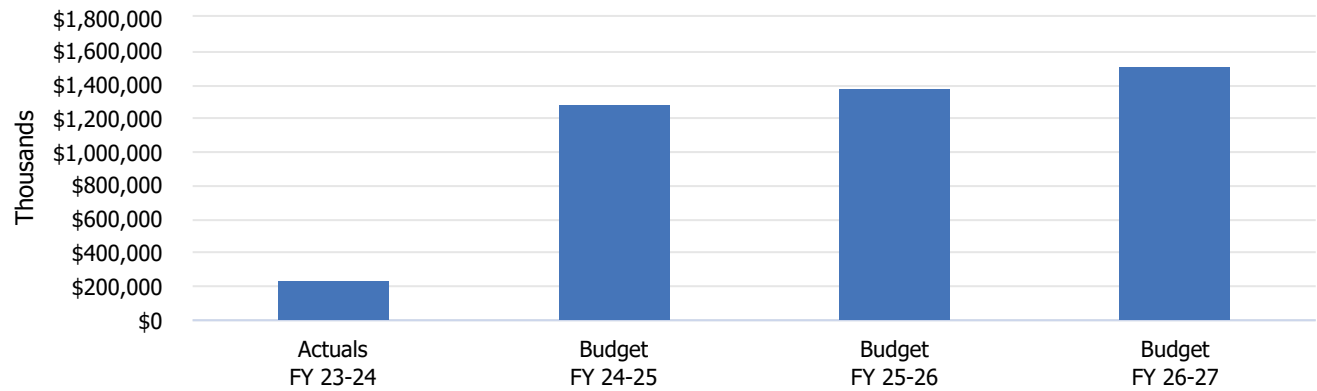
SCADA



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 |
| Total Planning | \$ 235,574 | \$ 1,286,000 | \$ 1,382,000 | \$ 1,515,000 |

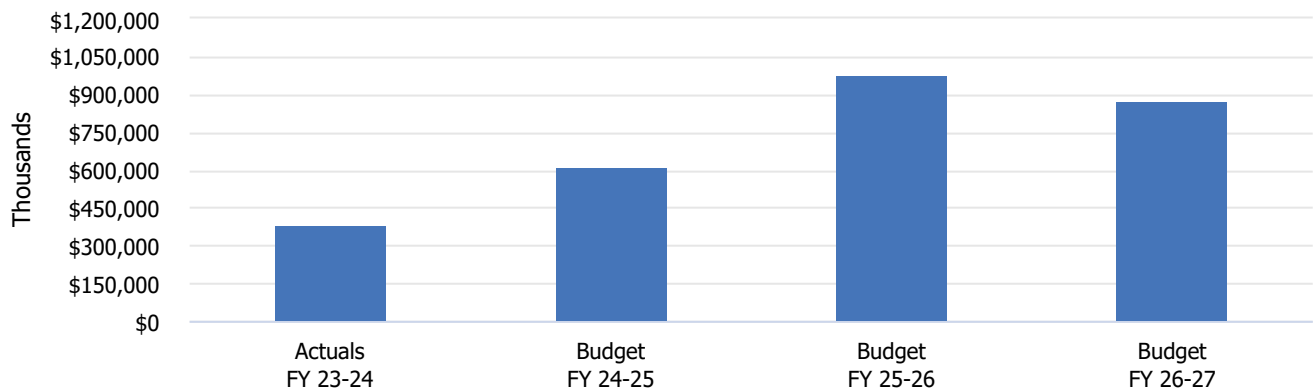
Planning



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 |
| Total IT GIS | \$ 378,912 | \$ 612,782 | \$ 975,015 | \$ 870,211 |

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 |
| Total Revenues | 441,381 | 370,423 | 395,018 | 408,799 |
| 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 |
| Total Expenses | 411,511 | 351,627 | 383,896 | 395,513 |
| Net Change in Fund Balance | \$ 29,870 | \$ 18,796 | \$ 11,122 | \$ 13,286 |



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 |
| Total Revenues | 249,002 | 265,657 | 293,458 | 302,632 |
| 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 | - | - |
| Total Expenses | 326,916 | 265,657 | 293,867 | 302,632 |
| Net Change in Fund Balance | \$ (77,914) | \$ - | \$ (409) | \$ - |

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 |
| Total Revenues | 166,230 | 79,934 | 77,439 | 81,326 |
| 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 |
| Total Expenses | 65,990 | 63,468 | 68,248 | 70,472 |
| Net Change in Fund Balance | \$ 100,240 | \$ 16,466 | \$ 9,191 | \$ 10,854 |

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 |
| Total Revenues | 23,750 | 24,832 | 24,121 | 24,841 |
| 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 |
| Total Expenses | 17,686 | 22,502 | 21,781 | 22,409 |
| Net Change in Fund Balance | \$ 6,064 | \$ 2,330 | \$ 2,340 | \$ 2,432 |

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 |
| Total Revenues | \$ 142,878 | \$ - | \$ 142,730 | \$ 142,652 |
| 6001 Long-Term Debt Principal | - | - | 97,744 | 101,654 |
| 6002 Interest Expense | 52,508 | - | 44,986 | 40,998 |
| Total Expenses | 52,508 | - | 142,730 | 142,652 |
| Net Change in Fund Balance | \$ 90,370 | \$ - | \$ - | \$ - |

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 |
| Total Revenues | 658,201 | 406,306 | 379,965 | 398,663 |
| 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 |
| Total Expenses | 293,151 | 447,583 | 366,885 | 382,504 |
| Net Change in Fund Balance | \$ 365,050 | \$ (41,277) | \$ 13,080 | \$ 16,159 |



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 |
| Total Revenues | 161,353 | 108,831 | 103,146 | 108,053 |
| 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 |
| Total Expenses | 91,565 | 110,684 | 90,127 | 91,906 |
| Net Change in Fund Balance | \$ 69,788 | \$ (1,853) | \$ 13,019 | \$ 16,147 |

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 |
| Total Revenues | 465,418 | 265,020 | 237,098 | 248,903 |
| 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 |
| Total Expenses | 174,927 | 297,162 | 237,037 | 248,890 |
| Net Change in Fund Balance | \$ 290,491 | \$ (32,142) | \$ 61 | \$ 13 |

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 |
| Total Revenues | \$ 31,430 | \$ 32,455 | \$ 39,721 | \$ 41,707 |
| 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 |
| Total Expenses | 26,659 | 39,737 | 39,721 | 41,708 |
| Net Change in Fund Balance | \$ 4,771 | \$ (7,282) | \$ - | \$ (1) |

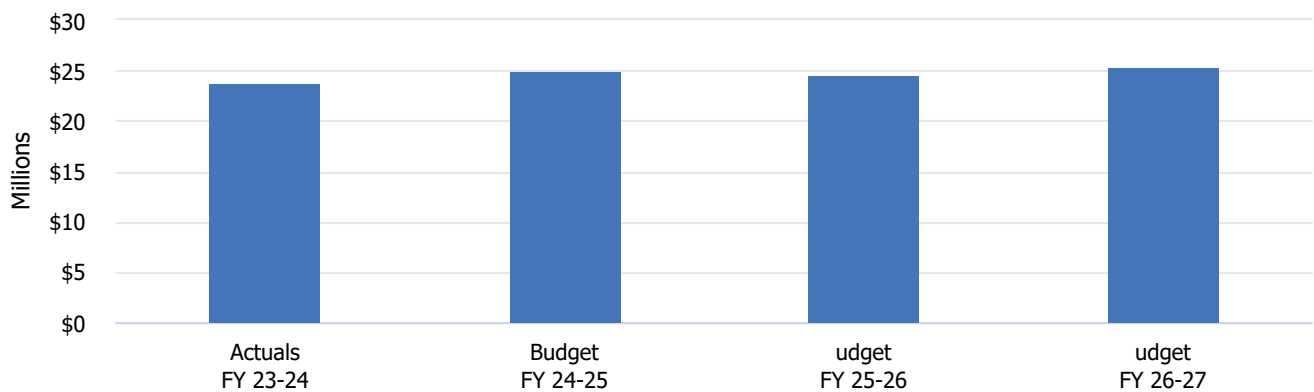
FY 2025-26 & FY 2026-27

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 | - | - | - |
| Total Revenues | 39,042,212 | 25,029,115 | 25,250,287 | 26,056,527 |
| 5001 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 | - | - | - |
| Total Expenses | 23,856,681 | 25,029,119 | 24,713,319 | 25,524,303 |
| Net Change in Fund Balance | \$ 15,185,531 | \$ (4) | \$ 536,968 | \$ 532,224 |

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 | - | - | - |
| Total Revenues | 2,106,661 | - | - | - |
| 5001 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 | - | - | - |
| Total Expenses | (27,996) | - | - | - |
| Net Change in Fund Balance | \$ 2,134,657 | \$ - | \$ - | \$ - |

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 | - | - | - |
| Total Revenues | 2,414,684 | 1,257,265 | 1,169,556 | 1,196,800 |
| 5001 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 | - | - | - |
| Total Expenses | (101,293) | 1,257,265 | 1,135,491 | 1,161,941 |
| Net Change in Fund Balance | \$ 2,515,977 | \$ - | \$ 34,065 | \$ 34,859 |

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 | - | - | - |
| Total Revenues | 563,353 | 567,295 | 553,819 | 550,529 |
| 5001 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 | - | - | - |
| Total Expenses | 149,804 | 567,295 | 537,688 | 534,494 |
| Net Change in Fund Balance | \$ 413,549 | \$ - | \$ 16,131 | \$ 16,035 |

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 | - | - | - |
| Total Revenues | 1,854,097 | 1,002,344 | 890,102 | 887,733 |
| 5001 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 | - | - | - |
| Total Expenses | 1,267,697 | 1,002,345 | 864,177 | 861,877 |
| Net Change in Fund Balance | \$ 586,400 | \$ (1) | \$ 25,925 | \$ 25,856 |

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 | - | - | - |
| Total Revenues | 204,285 | 202,364 | 201,450 | 203,561 |
| 5001 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 | - | - | - |
| Total Expenses | 55,820 | 202,364 | 195,582 | 197,632 |
| Net Change in Fund Balance | \$ 148,465 | \$ - | \$ 5,868 | \$ 5,929 |

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 | - | - | - |
| Total Revenues | 233,477 | 224,381 | 216,360 | 223,209 |
| 5001 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 | - | - | - |
| Total Expenses | 62,340 | 224,382 | 210,058 | 216,708 |
| Net Change in Fund Balance | \$ 171,137 | \$ (1) | \$ 6,302 | \$ 6,501 |

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 | - | - | - |
| Total Revenues | 1,305,954 | 629,140 | 561,985 | 560,646 |
| 5001 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 | - | - | - |
| Total Expenses | (65,946) | 629,140 | 545,616 | 544,316 |
| Net Change in Fund Balance | \$ 1,371,900 | \$ - | \$ 16,369 | \$ 16,330 |

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 | - | - | - |
| Total Revenues | 406,817 | 409,169 | 407,411 | 405,363 |
| 5001 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 | - | - | - |
| Total Expenses | 111,113 | 409,170 | 395,545 | 393,556 |
| Net Change in Fund Balance | \$ 295,704 | \$ (1) | \$ 11,866 | \$ 11,807 |

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 | - | - | - |
| Total Revenues | 1,506,127 | 717,900 | 640,327 | 641,820 |
| 5001 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 | - | - | - |
| Total Expenses | (75,573) | 717,900 | 621,676 | 623,126 |
| Net Change in Fund Balance | \$ 1,581,700 | \$ - | \$ 18,651 | \$ 18,694 |

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 | - | - | - |
| Total Revenues | 1,793,364 | 854,581 | 765,194 | 762,826 |
| 5001 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 | - | - | - |
| Total Expenses | (91,956) | 854,581 | 742,907 | 740,607 |
| Net Change in Fund Balance | \$ 1,885,320 | \$ - | \$ 22,287 | \$ 22,219 |

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 | - | - | - |
| Total Revenues | 835,658 | 816,620 | 792,879 | 793,189 |
| 5001 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 | - | - | - |
| Total Expenses | 324,923 | 816,620 | 769,786 | 770,086 |
| Net Change in Fund Balance | \$ 510,735 | \$ - | \$ 23,093 | \$ 23,103 |

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 | - | - | - |
| Total Revenues | 1,284,616 | 574,739 | 516,110 | 515,544 |
| 5001 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 | - | - | - |
| Total Expenses | 1,072,103 | 574,740 | 501,078 | 500,528 |
| Net Change in Fund Balance | \$ 212,513 | \$ (1) | \$ 15,032 | \$ 15,016 |

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 | - | - | - |
| Total Revenues | 1,074,135 | 536,649 | 475,130 | 475,851 |
| 5001 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 | - | - | - |
| Total Expenses | (63,353) | 536,649 | 461,291 | 461,991 |
| Net Change in Fund Balance | \$ 1,137,488 | \$ - | \$ 13,839 | \$ 13,860 |

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 | - | - | - |
| Total Revenues | 2,331,960 | 1,073,803 | 954,943 | 953,346 |
| 5001 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 | - | - | - |
| Total Expenses | (93,988) | 1,073,803 | 927,129 | 925,579 |
| Net Change in Fund Balance | \$ 2,425,948 | \$ - | \$ 27,814 | \$ 27,767 |

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 | - | - | - |
| Total Revenues | 1,021,703 | 1,013,980 | 913,553 | 922,371 |
| 5001 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 | - | - | - |
| Total Expenses | 427,817 | 1,013,980 | 886,945 | 895,506 |
| Net Change in Fund Balance | \$ 593,886 | \$ - | \$ 26,608 | \$ 26,865 |

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 | - | - | - |
| Total Revenues | 1,492,902 | 1,484,405 | 1,339,361 | 1,344,754 |
| 5001 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 | - | - | - |
| Total Expenses | 627,594 | 1,484,405 | 1,300,350 | 1,305,586 |
| Net Change in Fund Balance | \$ 865,308 | \$ - | \$ 39,011 | \$ 39,168 |

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 | - | - | - |
| Total Revenues | 1,296,364 | 601,674 | 533,077 | 533,541 |
| 5001 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 | - | - | - |
| Total Expenses | (47,862) | 601,674 | 517,550 | 518,000 |
| Net Change in Fund Balance | \$ 1,344,226 | \$ - | \$ 15,527 | \$ 15,541 |

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 | - | - | - |
| Total Revenues | 229,319 | 226,764 | 207,189 | 210,342 |
| 5001 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 | - | - | - |
| Total Expenses | 135,232 | 226,764 | 201,154 | 204,215 |
| Net Change in Fund Balance | \$ 94,087 | \$ - | \$ 6,035 | \$ 6,127 |

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 | - | - | - |
| Total Revenues | 281,533 | 281,340 | 289,808 | 284,451 |
| 5001 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 |
| Total Expenses | 132,291 | 281,340 | 281,366 | 276,166 |
| Net Change in Fund Balance | \$ 149,242 | \$ - | \$ 8,442 | \$ 8,285 |

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 | - | - | - |
| Total Revenues | 654,843 | 656,881 | 635,359 | 638,987 |
| 5001 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 | - | - | - |
| Total Expenses | 309,258 | 656,881 | 616,853 | 620,375 |
| Net Change in Fund Balance | \$ 345,585 | \$ - | \$ 18,506 | \$ 18,612 |

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 | - | - | - |
| Total Revenues | 2,002,211 | 867,534 | 770,039 | 776,682 |
| 5001 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 | - | - | - |
| Total Expenses | (31,510) | 867,534 | 747,610 | 754,060 |
| Net Change in Fund Balance | \$ 2,033,721 | \$ - | \$ 22,429 | \$ 22,622 |

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 | - | - | - |
| Total Revenues | 294,171 | 285,005 | 294,586 | 295,076 |
| 5001 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 |
| Total Expenses | 156,811 | 285,006 | 286,007 | 286,482 |
| Net Change in Fund Balance | \$ 137,360 | \$ (1) | \$ 8,579 | \$ 8,594 |

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 | - | - | - |
| Total Revenues | 449,387 | 447,612 | 463,333 | 454,887 |
| 5001 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 |
| Total Expenses | 217,274 | 447,612 | 449,838 | 441,638 |
| Net Change in Fund Balance | \$ 232,113 | \$ - | \$ 13,495 | \$ 13,249 |

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 | - | - | - |
| Total Revenues | 353,468 | 350,501 | 360,012 | 363,927 |
| 5001 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 |
| Total Expenses | 171,213 | 350,501 | 349,527 | 353,327 |
| Net Change in Fund Balance | \$ 182,255 | \$ - | \$ 10,485 | \$ 10,600 |

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 | - | - | - |
| Total Revenues | 802,755 | 781,647 | 734,483 | 736,589 |
| 5001 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 | - | - | - |
| Total Expenses | 375,366 | 781,647 | 713,090 | 715,134 |
| Net Change in Fund Balance | \$ 427,389 | \$ - | \$ 21,393 | \$ 21,455 |

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 | - | - | - |
| Total Revenues | 1,006,066 | 454,304 | 403,791 | 408,632 |
| 5001 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 | - | - | - |
| Total Expenses | (26,218) | 454,304 | 392,030 | 396,730 |
| Net Change in Fund Balance | \$ 1,032,284 | \$ - | \$ 11,761 | \$ 11,902 |

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 | - | - | - |
| Total Revenues | 754,100 | 711,213 | 727,117 | 726,293 |
| 5001 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 |
| Total Expenses | 393,244 | 711,213 | 705,939 | 705,139 |
| Net Change in Fund Balance | \$ 360,856 | \$ - | \$ 21,178 | \$ 21,154 |

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 | - | - | - |
| Total Revenues | 500,457 | 236,221 | 206,769 | 211,611 |
| 5001 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 | - | - | - |
| Total Expenses | (13,242) | 236,221 | 200,747 | 205,447 |
| Net Change in Fund Balance | \$ 513,699 | \$ - | \$ 6,022 | \$ 6,164 |

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 | - | - | - |
| Total Revenues | 1,164,456 | 1,003,239 | 949,122 | 950,358 |
| 5001 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 |
| Total Expenses | 832,506 | 1,003,240 | 921,478 | 922,678 |
| Net Change in Fund Balance | \$ 331,950 | \$ (1) | \$ 27,644 | \$ 27,680 |

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 | - | - | - |
| Total Revenues | 1,088,729 | 506,038 | 443,983 | 444,189 |
| 5001 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 | - | - | - |
| Total Expenses | 869,270 | 506,039 | 431,052 | 431,252 |
| Net Change in Fund Balance | \$ 219,459 | \$ (1) | \$ 12,931 | \$ 12,937 |

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 | - | - | - |
| Total Revenues | 220,533 | 221,801 | 224,568 | 225,804 |
| 5001 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 |
| Total Expenses | 105,734 | 221,801 | 218,027 | 219,227 |
| Net Change in Fund Balance | \$ 114,799 | \$ - | \$ 6,541 | \$ 6,577 |

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 | - | - | - |
| Total Revenues | 323,549 | 311,920 | 321,716 | 321,922 |
| 5001 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 |
| Total Expenses | 194,056 | 311,920 | 312,346 | 312,546 |
| Net Change in Fund Balance | \$ 129,493 | \$ - | \$ 9,370 | \$ 9,376 |

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 | - | - | - |
| Total Revenues | 424,615 | 410,956 | 424,342 | 424,715 |
| 5001 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 |
| Total Expenses | 210,893 | 410,956 | 411,982 | 412,345 |
| Net Change in Fund Balance | \$ 213,722 | \$ - | \$ 12,360 | \$ 12,370 |

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 | - | - | - |
| Total Revenues | 1,777,664 | 769,159 | 684,517 | 680,037 |
| 5001 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 | - | - | - |
| Total Expenses | 615,293 | 769,158 | 664,579 | 660,229 |
| Net Change in Fund Balance | \$ 1,162,371 | \$ 1 | \$ 19,938 | \$ 19,808 |

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 | - | - | - |
| Total Revenues | 748,868 | 750,556 | 682,459 | 681,378 |
| 5001 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 | - | - | - |
| Total Expenses | 423,837 | 750,556 | 662,582 | 661,532 |
| Net Change in Fund Balance | \$ 325,031 | \$ - | \$ 19,877 | \$ 19,846 |

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 | - | - | - |
| Total Revenues | 134,960 | 134,353 | 136,762 | 134,960 |
| 5001 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 |
| Total Expenses | 75,216 | 134,352 | 132,778 | 131,028 |
| Net Change in Fund Balance | \$ 59,744 | \$ 1 | \$ 3,984 | \$ 3,932 |

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) | - | - | - |
| Total Revenues | 479,547 | 471,584 | 483,699 | 484,677 |
| 5001 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 |
| Total Expenses | 267,016 | 471,584 | 469,610 | 470,560 |
| Net Change in Fund Balance | \$ 212,531 | \$ - | \$ 14,089 | \$ 14,117 |

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 | - | - | - |
| Total Revenues | 279,075 | 269,474 | 279,037 | 275,123 |
| 5001 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 |
| Total Expenses | 165,281 | 269,474 | 270,909 | 267,109 |
| Net Change in Fund Balance | \$ 113,794 | \$ - | \$ 8,128 | \$ 8,014 |

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 | - | - | - |
| Total Revenues | 404,669 | 401,893 | 413,770 | 411,917 |
| 5001 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 | - | - | - |
| Total Expenses | 266,005 | 401,893 | 401,719 | 399,919 |
| Net Change in Fund Balance | \$ 138,664 | \$ - | \$ 12,051 | \$ 11,998 |

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 | - | - | - |
| Total Revenues | 528,650 | 506,444 | 521,870 | 524,080 |
| 5001 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 |
| Total Expenses | 322,635 | 506,444 | 506,670 | 508,815 |
| Net Change in Fund Balance | \$ 206,015 | \$ - | \$ 15,200 | \$ 15,265 |

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 | - | - | - |
| Total Revenues | 280,045 | 271,974 | 281,190 | 282,014 |
| 5001 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 |
| Total Expenses | 166,588 | 271,973 | 272,999 | 273,799 |
| Net Change in Fund Balance | \$ 113,457 | \$ 1 | \$ 8,191 | \$ 8,215 |

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 | - | - | - |
| Total Revenues | 146,669 | 143,194 | 147,723 | 147,929 |
| 5001 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 |
| Total Expenses | 79,542 | 143,194 | 143,421 | 143,621 |
| Net Change in Fund Balance | \$ 67,127 | \$ - | \$ 4,302 | \$ 4,308 |

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 | - | - | - |
| Total Revenues | 696,238 | 659,712 | 675,204 | 680,973 |
| 5001 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 |
| Total Expenses | 389,672 | 659,712 | 655,538 | 661,138 |
| Net Change in Fund Balance | \$ 306,566 | \$ - | \$ 19,666 | \$ 19,835 |

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 | - | - | - |
| Total Revenues | 257,071 | 255,494 | 260,619 | 262,267 |
| 5001 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 |
| Total Expenses | 153,410 | 255,494 | 253,027 | 254,627 |
| Net Change in Fund Balance | \$ 103,661 | \$ - | \$ 7,592 | \$ 7,640 |

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 | - | - | - |
| Total Revenues | 513,049 | 445,026 | 457,579 | 461,700 |
| 5001 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 |
| Total Expenses | 264,981 | 445,026 | 444,252 | 448,252 |
| Net Change in Fund Balance | \$ 248,068 | \$ - | \$ 13,327 | \$ 13,448 |

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 | - | - | - |
| Total Revenues | 253,029 | 230,967 | 234,833 | 236,893 |
| 5001 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 |
| Total Expenses | 139,494 | 230,967 | 227,993 | 229,993 |
| Net Change in Fund Balance | \$ 113,535 | \$ - | \$ 6,840 | \$ 6,900 |

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 | - | - | - |
| Total Revenues | 47,847 | - | 270,635 | 272,902 |
| 5001 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 | - | - | - |
| Total Expenses | 2,709,002 | - | 262,753 | 264,953 |
| Net Change in Fund Balance | \$ (2,661,155) | \$ - | \$ 7,882 | \$ 7,949 |

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 | - | - | - |
| Total Revenues | 47,847 | - | 270,635 | 272,902 |
| 5001 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 | - | - | - |
| Total Expenses | 2,709,002 | - | 262,753 | 264,953 |
| Net Change in Fund Balance | \$ (2,661,155) | \$ - | \$ 7,882 | \$ 7,949 |

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 | - | - | - |
| Total Revenues | 47,847 | - | 270,635 | 272,902 |
| 5001 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 | - | - | - |
| Total Expenses | 2,709,002 | - | 262,753 | 264,953 |
| Net Change in Fund Balance | \$ (2,661,155) | \$ - | \$ 7,882 | \$ 7,949 |

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 | - | - | - |
| Total Revenues | 47,847 | - | 270,635 | 272,902 |
| 5001 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 | - | - | - |
| Total Expenses | 2,709,002 | - | 262,753 | 264,953 |
| Net Change in Fund Balance | \$ (2,661,155) | \$ - | \$ 7,882 | \$ 7,949 |

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

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Intentionally

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 proposed 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 proposed 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 |
| Total CIP Expenditures | \$ 100,425,978 |

| 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 |
| Total CIP Expenditures | \$ 56,614,005 |

| 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 |
| Total Capital Outlay | \$ 20,038,100 |

| 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 |
| Total Capital Outlay | \$ 12,199,385 |

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 |
|---|--------------------------------|--------------------------------|
| Water Capital Projects | | |
| 250KVA Generator 2027 - Asset Reliability #E051 | \$ - | \$ 160,000 |
| 68 th 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 Lightning 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 |
| Total Water Capital Projects | \$ 11,996,000 | \$ 7,617,650 |
| Wastewater Capital Projects | | |
| 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 |
| Headquarter Parking Lot Improvement | 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 | - |
| Total Wastewater Capital Projects | \$ 6,664,100 | \$ 3,573,735 |
| Parks Capital Projects | | |
| 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 |
| Total Parks Capital Projects | \$ 1,378,000 | \$ 1,008,000 |

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 proposed 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 |
| Water Subtotal | \$ 47,165,450 | \$ 23,652,375 | \$ 22,241,094 | \$ 14,650,398 | \$ 15,347,256 | \$ 123,056,573 |

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 |
| Wastewater Subtotal | \$ 26,044,628 | \$ 17,525,215 | \$ 14,641,977 | \$ 10,382,427 | \$ 16,992,522 | \$ 85,586,769 |

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 |
| Parks Subtotal | \$ 45,300,000 | \$ 26,000,000 | \$ - | \$ - | \$ - | 71,300,000 |

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 |
| Parks Subtotal | \$ 1,954,000 | \$ 1,635,800 | \$ 1,370,600 | \$ 1,285,400 | \$ 1,086,240 | 7,332,040 |

Water Capital Projects Budget

| Work Order – Description | Total Proposed 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 |
|--|------------------------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Water | | | | | | | | |
| Technology | | | | | | | | |
| 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 | - |
| Total Technology | 823,000 | - | 376,950 | 200,350 | 175,500 | - | 70,200 | - |
| Water Distribution Projects | | | | | | | | |
| 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 | - | - | - | - | - |
| Total Water Distribution Projects | 50,696,212 | 5,559,114 | 4,657,500 | 5,134,375 | 4,341,094 | 4,558,148 | 4,786,056 | 21,659,925 |
| Water Equipment | | | | | | | | |
| 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 | - | - | - | - |
| Total Water Equipment | 780,100 | - | 565,100 | 215,000 | - | - | - | - |
| Water Operations & Maintenance Projects | | | | | | | | |
| 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 Proposed 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 th 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 | - | - |
| Total Water Operations & Maintenance Projects | 62,905,696 | 202,696 | 18,023,400 | 14,135,150 | 10,274,500 | 4,842,250 | 3,241,000 | 12,186,700 |
| Water Pipeline Replacement Projects | | | | | | | | |
| C225099 - Water Pipeline Condition Assessment | 465,537 | 65,537 | 200,000 | 200,000 | - | - | - | - |
| C245118 - FY 23/24 R&R Project 44 th 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 |
| Total Water Pipeline Replacement Projects | 51,765,537 | 65,537 | 5,500,000 | 1,700,000 | 5,100,000 | 5,100,000 | 7,100,000 | 27,200,000 |
| Water Reservoir Projects | | | | | | | | |
| C215080 - Lindsay Reservoir | 52,870,000 | - | - | - | - | - | - | 52,870,000 |

Water Capital Projects Budget

| Work Order – Description | Total Proposed 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 | - | - | - | - |
| Total Water Reservoir Projects | 53,570,747 | 100,747 | 350,000 | 250,000 | - | - | - | 52,870,000 |
| Water Source Development | | | | | | | | |
| 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 | - | - | - | - | - |
| Total Water Source Development | 20,351,143 | 1,711,143 | 15,340,000 | 1,100,000 | 2,200,000 | - | - | - |
| Water Third Party Projects | | | | | | | | |
| 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 |
| Total Water Third Party Projects | 4,968,111 | 3,553,111 | 182,500 | 182,500 | 150,000 | 150,000 | 150,000 | 600,000 |
| Water Vehicles | | | | | | | | |
| 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 | - | - | - | - |
| Total Water Vehicles | 2,905,000 | - | 2,170,000 | 735,000 | - | - | - | - |
| Total Water | 248,765,546 | 11,192,348 | 47,165,450 | 23,652,375 | 22,241,094 | 14,650,398 | 15,347,256 | 114,516,625 |

Wastewater Capital Projects Budget

| Work Order – Description | Total Proposed 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 |
|---|------------------------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Wastewater | | | | | | | | |
| Technology | | | | | | | | |
| 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 | - |
| Total Technology | 541,360 | - | 247,050 | 141,850 | 108,900 | - | 43,560 | - |
| Wastewater Equipment | | | | | | | | |
| M262027 - 14K Dump Trailer# | 14,000 | - | 14,000 | - | - | - | - | - |
| Total Wastewater Equipment | 14,000 | - | 14,000 | - | - | - | - | - |
| Wastewater Lift Station & Force Mains | | | | | | | | |
| 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 | - | - | - | - |
| Total Wastewater Lift Station & Force Mains | 11,770,000 | - | 2,050,000 | 4,070,000 | 2,450,000 | 2,550,000 | 650,000 | - |
| Wastewater Operations & Maintenance Projects | | | | | | | | |
| 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 Proposed 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 | - | - |
| Total Wastewater Operations & Maintenance Projects | 19,380,261 | - | 4,237,600 | 3,306,235 | 1,720,577 | 1,802,427 | 1,618,962 | 6,694,460 |
| Wastewater Pipeline Replacement Projects | | | | | | | | |
| 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 th 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 |
| Total Wastewater Pipeline Replacement Projects | 66,645,000 | - | 12,304,000 | 5,240,000 | 4,500,000 | 500,000 | 7,100,000 | 37,001,000 |
| Wastewater Third Party Projects | | | | | | | | |
| 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 |
| Total Wastewater Third Party Projects | 3,427,500 | - | 267,500 | 267,500 | 1,992,500 | 150,000 | 150,000 | 600,000 |
| Wastewater Treatment Plant Improvements | | | | | | | | |
| 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 |
| Total Wastewater Treatment Plant Improvements | 29,404,108 | - | 4,424,478 | 3,199,630 | 2,850,000 | 2,930,000 | 3,010,000 | 12,990,000 |
| Wastewater Trunk Projects | | | | | | | | |
| 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 | - |
| Total Wastewater Trunk Projects | 9,440,000 | - | 250,000 | 1,300,000 | 1,020,000 | 2,450,000 | 4,420,000 | - |
| Wastewater Vehicles | | | | | | | | |
| M262028 - Jet Truck 2026 | 550,000 | - | 550,000 | - | - | - | - | - |
| M262029 - Vactor 2026 | 850,000 | - | 850,000 | - | - | - | - | - |
| M262030 - Vactor #2 2026 | 850,000 | - | 850,000 | - | - | - | - | - |
| Total Wastewater Vehicles | 2,250,000 | - | 2,250,000 | - | - | - | - | - |
| Total Wastewater | 142,872,229 | - | 26,044,628 | 17,525,215 | 14,641,977 | 10,382,427 | 16,992,522 | 57,285,460 |

Recycled Water Capital Projects Budget

| Work Order – Description | Total Proposed 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 |
|--|------------------------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Recycled Water | | | | | | | | |
| Water Pipeline Replacement Projects | | | | | | | | |
| C265164 - New Recycled Water System Extensions | 1,300,000 | - | 300,000 | 1,000,000 | - | - | - | - |
| Total Water Pipeline Replacement Projects | 1,300,000 | - | 300,000 | 1,000,000 | - | - | - | - |
| Water Source Development | | | | | | | | |
| C215078 - JCSD Regional Recycled Water System | 79,614,708 | 9,614,708 | 45,000,000 | 25,000,000 | - | - | - | - |
| Total Water Source Development | 79,614,708 | 9,614,708 | 45,000,000 | 25,000,000 | - | - | - | - |
| Total Recycled Water | 80,914,708 | 9,614,708 | 45,300,000 | 26,000,000 | - | - | - | - |

Parks Capital Projects Budget

| Work Order – Description | Total Proposed 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 |
|--|------------------------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Parks | | | | | | | | |
| Parks Equipment | | | | | | | | |
| 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 | - | - | - | - |
| Total Parks Equipment | 379,000 | - | 302,000 | 77,000 | - | - | - | - |
| Parks Neighborhood Centers | | | | | | | | |
| 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 | - | - | - |
| Total Parks Neighborhood Centers | 1,350,000 | - | 850,000 | 250,000 | 250,000 | - | - | - |
| Parks Operations & Maintenance Projects | | | | | | | | |
| 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 Proposed 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 | - |
| Total Parks Operations & Maintenance Projects | 4,872,400 | - | 466,000 | 936,000 | 1,105,000 | 1,285,400 | 1,080,000 | - |
| Parks Vehicles | | | | | | | | |
| 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 | - | - | - | - |
| Total Parks Vehicles | 555,000 | - | 310,000 | 245,000 | - | - | - | - |
| Technology | | | | | | | | |
| 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 | - |
| Total Technology | 175,640 | - | 26,000 | 127,800 | 15,600 | - | 6,240 | - |
| Total Parks | 7,332,040 | - | 1,954,000 | 1,635,800 | 1,370,600 | 1,285,400 | 1,086,240 | - |

Vehicle Capital Projects Budget

| Work Order – Description | Total Proposed 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 |
|--|------------------------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Parks Vehicles | | | | | | | | |
| 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 | - | - | - | - |
| Total Parks Vehicles | 555,000 | - | 310,000 | 245,000 | - | - | - | - |
| Wastewater Vehicles | | | | | | | | |
| M262028 - Jet Truck 2026 | 550,000 | - | 550,000 | - | - | - | - | - |
| M262029 - Vactor 2026 | 850,000 | - | 850,000 | - | - | - | - | - |
| M262030 - Vactor #2 2026 | 850,000 | - | 850,000 | - | - | - | - | - |
| Total Wastewater Vehicles | 2,250,000 | - | 2,250,000 | - | - | - | - | - |
| Water Vehicles | | | | | | | | |
| 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 Proposed 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 | - | - | - | - |
| Total Water Vehicles | 2,905,000 | - | 2,170,000 | 735,000 | - | - | - | - |

Equipment Capital Projects Budget

| Work Order – Description | Total Proposed 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 |
|--|------------------------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Parks Equipment | | | | | | | | |
| 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 | - | - | - | - |
| Total Parks Equipment | 379,000 | - | 302,000 | 77,000 | - | - | - | - |
| Wastewater Equipment | | | | | | | | |
| M262027 - 14K Dump Trailer# | 14,000 | - | 14,000 | - | - | - | - | - |
| Total Wastewater Equipment | 14,000 | - | 14,000 | - | - | - | - | - |
| Water Equipment | | | | | | | | |
| 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 | - | - | - | - |
| Total Water Equipment | 780,100 | - | 565,100 | 215,000 | - | - | - | - |

IT Equipment Capital Projects Budget

| Work Order – Description | Total Proposed 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 |
|---|------------------------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Technology | | | | | | | | |
| 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 | - |
| Total Technology | 1,540,000 | - | 650,000 | 470,000 | 300,000 | - | 120,000 | - |

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 |
| 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 | | | | | | | | |
| M262039 | Graffiti Truck 2026 | - | - | - | - | - | 100,000 | - |
| M262040 | Standard Pick Up #2 | - | - | - | - | - | 65,000 | - |
| M262041 | Standard Pick Up 2026 | - | - | - | - | - | 65,000 | - |
| M262042 | 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 | - | - | - | - | - |
| M265147 | Headquarter Parking Lot Improvement | - | 420,000 | 105,000 | - | - | - | - |
| M265148 | Electric Vehicle Charging | - | 35,000 | 35,000 | - | - | - | - |
| M265149 | Emergency Evacuation Center Power Backup | - | 100,000 | - | - | - | - | - |
| M265165 | 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 th 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 | - | - | - | - | - | - |
| Total Water Equipment | | 565,100 | - | - | - | - | - | - |
| Water Operations & Maintenance Projects | | | | | | | | |
| 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 th 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 | - | - | - | - | - | - |
| Total Water Operations & Maintenance Projects | | 7,390,400 | - | 5,633,000 | 5,000,000 | - | - | - |
| Water Pipeline Replacement Projects | | | | | | | | |
| C225099 | Water Pipeline Condition Assessment | 200,000 | - | - | - | - | - | - |
| C245118 | FY 23/24 R&R Project 44 th St. | 4,224,000 | - | 576,000 | - | - | - | - |
| C265151 | New Norco Waterline Acquisition | - | - | 500,000 | - | - | - | - |
| Total Water Pipeline Replacement Projects | | 4,424,000 | - | 1,076,000 | - | - | - | - |
| Water Reservoir Projects | | | | | | | | |
| C245113 | Heli-Hydrant | - | - | 350,000 | - | - | - | - |
| Total Water Reservoir Projects | | - | - | 350,000 | - | - | - | - |
| Water Source Development | | | | | | | | |
| C195054 | Well 19/30 Land Purchase | - | - | 340,000 | - | - | - | - |
| C251021 | Land Purchase - Xylem | 4,500,000 | - | 10,500,000 | - | - | - | - |
| Total Water Source Development | | 4,500,000 | - | 10,840,000 | - | - | - | - |
| 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 | | | | | | | | |
| 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 Lightntning 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 | - | - | - | - | - | - |
| Total Water Vehicles | | 2,170,000 | - | - | - | - | - | - |
| Total Water | | 21,102,700 | - | 21,062,750 | 5,000,000 | - | - | - |

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 |
| 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 | - | - | - | - | - |
| M265147 | Headquarter Parking Lot Improvement | - | 420,000 | 105,000 | - | - | - | - |
| M265148 | Electric Vehicle Charging | - | 282,693 | 282,693 | - | - | - | - |

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 |
| M265165 | Regional LS Remodel | - | 320,000 | 80,000 | - | - | - | - |
| M271021 | IT Master Plan - Ph 2 Wastewater | - | 181,500 | - | - | - | - | - |
| Total Wastewater Operations & Maintenance Projects | | - | 2,676,043 | 630,193 | - | - | - | - |
| Wastewater Pipeline Replacement Projects | | | | | | | | |
| C255140 | FY 24/25 R&R Project | - | 4,050,000 | 450,000 | - | - | - | - |
| C265157 | FY 22/23 R&R Project 44 th St. | - | 216,000 | 24,000 | - | - | - | - |
| C275156 | FY 26/27 R&R Project | - | 450,000 | 50,000 | - | - | - | - |
| Total Wastewater Pipeline Replacement Projects | | - | 4,716,000 | 524,000 | - | - | - | - |
| 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 | - | - | - | - | - |
| Wastewater Treatment Plant Improvements | | | | | | | | |
| C265158 | Riverside Treatment Plant | - | 290,000 | - | - | - | - | - |
| C265159 | WRCRWA | - | 349,156 | 2,560,474 | - | - | - | - |
| Total Wastewater Treatment Plant Improvements | | - | 639,156 | 2,560,474 | - | - | - | - |
| Wastewater Trunk Projects | | | | | | | | |
| C175037 | Glen Avon Trunk Sewer | - | 240,000 | 560,000 | - | - | - | - |
| C255133 | Pedley Trunk Sewer | - | - | 500,000 | - | - | - | - |
| Total Wastewater Trunk Projects | | - | 240,000 | 1,060,000 | - | - | - | - |
| Total Wastewater | | - | 11,735,549 | 5,789,667 | - | - | - | - |
| Water Technology | | | | | | | | |
| C275141 | Backup and Disaster Recovery Appliance - Water | 87,750 | - | - | - | - | - | - |
| C275142 | Infrastructure Refresh - Water | 112,600 | - | - | - | - | - | - |
| Total Technology | | 200,350 | - | - | - | - | - | - |

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 th 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

| | | Funding Sources | | | | | | |
|---|---|-----------------------|-----------------------|---------------|------------------------------|---------------|-------------------------|--------------------|
| Work Order | Description | 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 th 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 | - | - | - | - |

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Intentionally

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 |
| Total | \$ - | \$ 5,900,000 | \$ - | \$ - | \$ - | - | \$ 5,900,000 |

Funding Sources

\$ 5,900,000

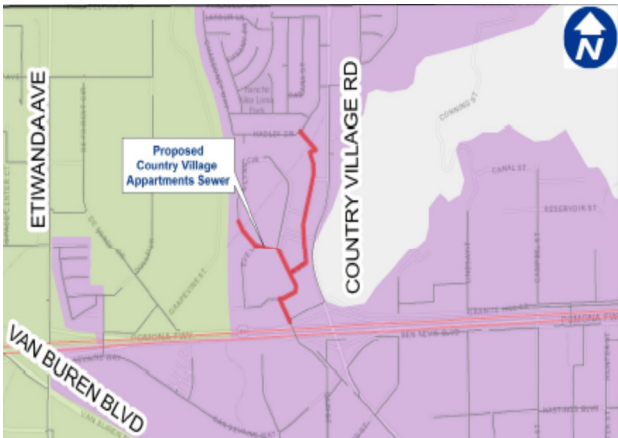
| Description | FY 2025 Actual | FY 2026 Capital Budget | FY 2027 Planned Budget | FY 2028 Planned Budget | FY 2029 Planned Budget | Future Periods | Project Total |
|----------------------------|----------------|------------------------|------------------------|------------------------|------------------------|----------------|---------------------|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

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 |
| Total | \$ - | \$ 4,944,000 | \$ - | \$ - | \$ - | - | \$ 4,944,000 |

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 |
| Total | \$ - | \$ 4,944,000 | \$ - | \$ - | \$ - | - | \$ 4,944,000 |

Advanced Metering Infrastructure

\$ 23,000,000

PROJECT NAME

PROJECTED COST



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 |
| Total | \$ - | \$ 8,400,000 | \$ 7,300,000 | \$ 7,300,000 | \$ - | \$ - | \$ 23,000,000 |

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 |
| Total | \$ - | \$ 8,400,000 | \$ 7,300,000 | \$ 7,300,000 | \$ - | \$ - | \$ 23,000,000 |

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.

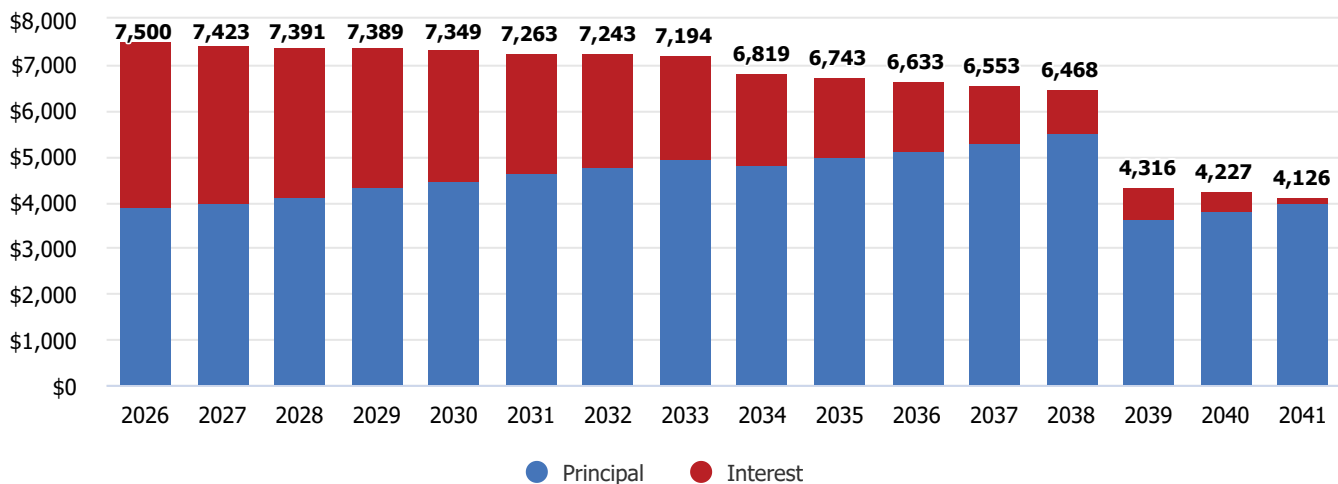
The table below summarizes the long-term bonds of the District's Water and Wastewater Funds:

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

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

| Year(s) | Principal | Interest | Total |
|--------------|-------------------|-------------------|--------------------|
| 2026 | 3,911,592 | 3,588,449 | 7,500,041 |
| 2027 | 3,994,937 | 3,428,006 | 7,422,943 |
| 2028 | 4,131,123 | 3,260,147 | 7,391,270 |
| 2029 | 4,308,016 | 3,080,759 | 7,388,775 |
| 2030-2032 | 13,840,854 | 8,014,107 | 21,854,961 |
| 2033-2036 | 19,821,894 | 7,565,835 | 27,387,729 |
| 2037-2041 | 22,229,632 | 3,460,926 | 25,690,558 |
| 2042-2043 | | | - |
| Total | 72,238,048 | 32,398,229 | 104,636,277 |

(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 |
|--|----------------------|----------------------|----------------------|---------------------|----------------------|
| REVENUES | | | | | |
| 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 |
| Total Revenues | 71,455,774 | 73,422,911 | 71,407,210 | 73,430,744 | 82,349,534 |
| EXPENSES | | | | | |
| 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 |
| Total Expenses | 46,826,740 | 52,489,773 | 50,177,328 | 59,350,779 | 62,186,855 |
| Net Revenues | 24,629,034 | 20,933,138 | 21,229,882 | 14,079,965 | 20,162,679 |
| Debt Service | | | | | |
| 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 |
| Total Debt Service | \$ 7,132,543 | \$ 5,537,060 | \$ 6,418,423 | \$ 6,461,756 | \$ 6,539,639 |
| Net Revenues after Debt Service | \$ 17,496,491 | \$ 15,396,078 | \$ 14,811,459 | \$ 7,618,209 | \$ 13,623,040 |
| Debt Service Coverage Ratio | 3.45 | 3.78 | 3.31 | 2.18 | 3.08 |

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 proposed expenses and proposed 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 5:30pm
District Headquarters Board Room
11201 Harrel Street, Jurupa Valley, CA 91752

District Headquarters
11201 Harrel Street,
Jurupa Valley, CA 91752

Jurupa Community Center District
11201 Harrel Street,
Jurupa Valley, CA 91752