



FY 2025-26 MID-CYCLE BUDGET REPORT

(JULY 1, 2025 - DECEMBER 31, 2025)

Biennial Publication of Jurupa Community Services District
11201 Harrel Street, Jurupa Valley, CA 91752

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FY 2025-26 July 1, 2025

EXECUTIVE SUMMARY

Executive Summary Contents

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- 💧 Parks Fund Executive Summary

Water Fund Executive Summary – FY 2025-26

Overview:

The Water Fund experienced strong operating performance through December 31, 2025, with actual revenues and gains exceeding projections in certain areas. Non-operating activity significantly impacts the overall net position, resulting in a notable variance between budgeted and actual results.

Operating Performance:

- **Total Operating Revenues:** \$25.66 YTD, achieving approximately **50.87% of the \$50.45M budget.**
 - Sales – Water: \$12.80M
 - Services – Water: \$12.86M
- **Total Operating Expenses:** \$22.67M YTD, approximately **47.74% of the \$47.49M budget.**
 - Key expense drivers include Source Water Costs (\$8.00M) and General Administration (\$8.92M).
- **Net Operating Gain:** \$2.99M, exceeding the budgeted \$2.96M, indicating efficient management of operational costs relative to revenues.

Non-Operating Activity:

- **Non-Operating Revenues:** \$14.19M, significantly above budgeted \$6.16M.
- **Non-Operating Expenses:** \$8.27M, significantly below the budgeted \$23.62M, creating a positive variance.
- **Net Non-Operating Activity:** \$5.91M gain, in contrast to the budgeted loss of \$17.46M.

Overall Fund Performance:

- **Net Gain/Loss for Water Fund:** \$8.90M YTD gain, surpassing the budgeted loss of \$17.46M.
- The Water Fund is currently in a strong financial position, benefiting from both higher-than-expected operating gains and lower non-operating expenses.

Key Takeaways:

- Operational efficiencies are yielding positive results.
- Source Water Costs remain the largest single operating expense, warranting ongoing monitoring.
- Non-operating expense management has contributed significantly to the positive fund performance.
- Overall, the Water Fund is performing better than anticipated at mid-year.

Wastewater Fund Executive Summary – FY 2025-26

Overview:

The Wastewater Fund is showing moderate operating performance through December 31, 2025, with operating revenues roughly tracking expectations, while non-operating activity is contributing to a negative overall net position.

Operating Performance:

- **Total Operating Revenues:** \$12.63M YTD, representing **49.3% of the \$25.61M budget.**
 - Wastewater Services accounted for all operating revenue.
- **Total Operating Expenses:** \$11.98M YTD, approximately **42.38% of the \$28.28M budget.**
 - Major expense drivers include Wastewater Treatment (\$5.69M) and General Administration (\$4.50M).
- **Net Operating Gain:** \$0.64M gain, significantly above the budgeted loss of \$2.67M, reflecting higher-than-expected expense consumption relative to revenues.

Non-Operating Activity:

- **Non-Operating Revenues:** \$3.89M YTD, below the budgeted \$9.10M.
- **Non-Operating Expenses:** \$7.85M YTD, significantly below the budgeted \$21.45M.
- **Net Non-Operating Activity:** \$(3.96M), improving the expected budgeted loss of \$(12.35M).

Overall Fund Performance:

- **Net Gain/Loss for Wastewater Fund:** \$(3.32M) YTD loss, compared to the budgeted loss of \$(9.71M).
- The Fund's actual performance is better than anticipated due to lower non-operating expenses, partially offsetting a weaker operating gain.

Key Takeaways:

- Operating revenues are steady, but operating gains are below budget.
- Wastewater Treatment and administrative costs are the largest contributors to operating expenses and should continue to be monitored.
- Non-operating expenditures are significantly lower than budgeted, mitigating the overall fund loss.
- Overall, the Wastewater Fund is performing better than expected mid-year, despite a modest operating surplus.

Parks Fund Executive Summary – FY 2025-26

Overview:

The Parks Fund shows steady performance through December 31, 2025, with operating revenues covering most operating expenses and non-operating activity contributing positively to the net fund position.

Operating Performance:

- **Total Operating Revenues:** \$6.88M YTD, representing **45.67% of the \$15.07M budget.**
 - Major revenue sources:
 - Assessment Revenues: \$5.73M
 - Community Services Revenues: \$0.52M
 - Recreation Revenues: \$0.62M
- **Total Operating Expenses:** \$6.84M YTD, approximately **47.13% of the \$14.52M budget.**
 - Largest expense categories include Park and Facility Expenses (\$4.40M) and Community Services Expenses (\$1.03M).
- **Net Operating Gain:** \$0.04M, below the budgeted \$.55M, reflecting timing differences in revenue collection and program expenses.

Non-Operating Activity:

- **Non-Operating Revenues:** \$0.34M, exceeding the budgeted \$0.28M.
- **Non-Operating Expenses:** \$1.13M, including depreciation of \$1.08M.
- **Net Non-Operating Activity:** (\$0.79M) loss, improving the expected budgeted loss of (\$1.40M).

Overall Fund Performance:

- **Net Gain/Loss for Parks Fund:** The fund reports a year-to-date loss of (\$1.65M), which is unfavorable compared to the budgeted loss of (\$0.85M). This variance is largely attributable to timing differences in revenue recognition, with key revenues (e.g., Picnic in the Park event proceeds) anticipated in the latter part of the fiscal year.

Key Takeaways:

- Operating revenues are tracking steadily, with assessment revenues as the primary driver.
- Park and facility expenses are the largest component of operating costs and should continue to be monitored.
- Non-operating revenues exceeded expectations, helping offset operating shortfalls.

- Overall, the Parks Fund shows stable financial performance at mid-year.

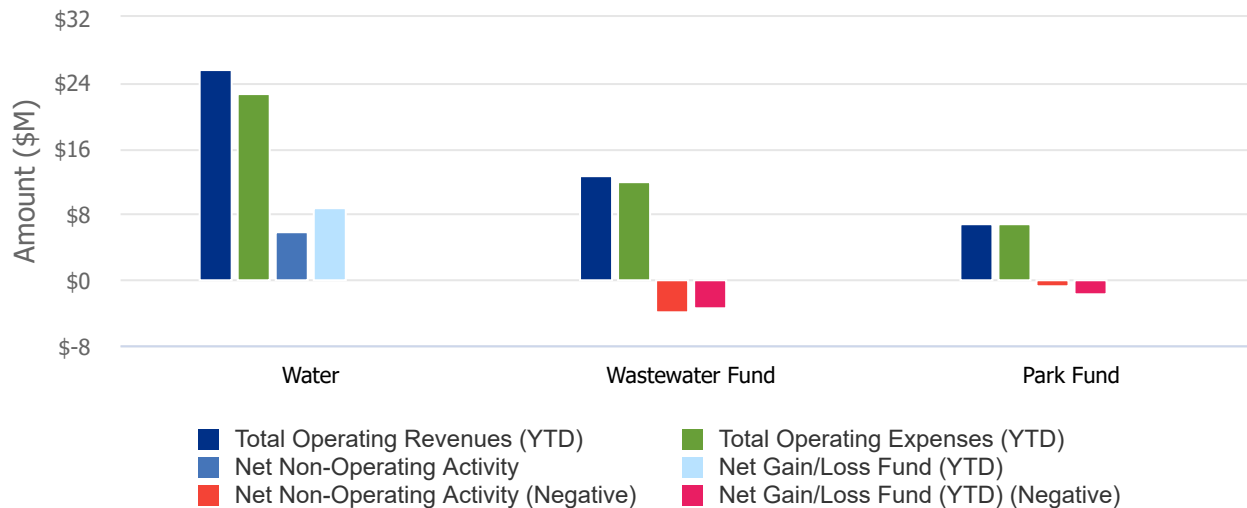
FY 2025-26 Mid-Year Executive Summary – Water, Wastewater, and Parks Funds

Fund	Total Operating Revenues (YTD)	Total Operating Expenses (YTD)	Net Non-Operating Activity	Net Gain/Loss Fund (YTD)
Water	\$25.66	\$22.67	\$5.91	\$8.90
Wastewater Fund	\$12.63	\$11.98	\$(3.96)	\$(3.31)
Park Fund	\$6.88	\$7.74	\$(0.79)	\$(1.65)

Key Takeaways:

- **Water Fund:** Strong operating performance; net gain surpasses budget due to efficient cost management and favorable non-operating activity.
- **Wastewater Fund:** Operating revenues steady, but operating gain below budget; lower non-operating expenses mitigate overall fund loss.
- **Parks Fund:** Stable financial position; assessment revenues are primary driver; non-operating revenues exceed expectations.
- Overall, Water and Parks Funds are exceeding expectations mid-year, while Wastewater
- Fund is performing better than projected for non-operating activity.

Mid Year FY 2025-26 Financial Summary



FY 2025-26 July 1, 2025

FINANCIAL OVERVIEW

Financial Overview Contents

💧 Revenue Sources

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.

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Intentionally

FY 2025-26 July 1, 2025

FUND BALANCE

Fund Balance Contents

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- 💧 Water Fund Detail
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- 💧 Wastewater Detail
- 💧 Parks' Fund Summary
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- 💧 Parks' Capital Fund
- 💧 Graffiti Fund

Water Fund Summary - Fund 100
FY 2025-2026 & 2026-2027 Budget

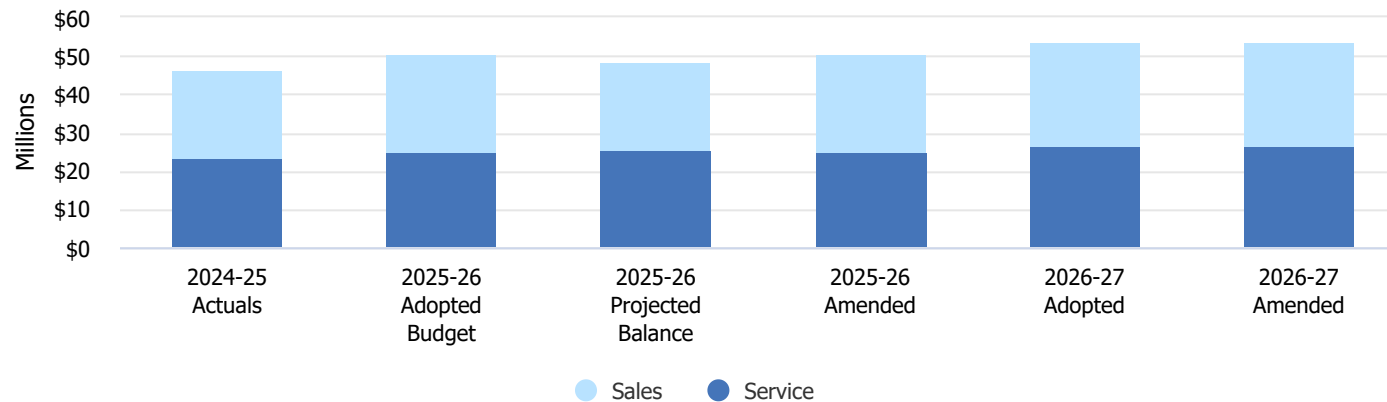
Description	2025-26 Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
Operating Revenue											
Monthly Meter Service Charge	\$ 24,024,486	\$ 12,012,243	\$ 11,879,705	\$ (132,538)	\$ 22,185,984	\$ 23,759,410	\$ 24,024,486	\$ -	\$ 25,136,371	\$ 25,136,371	\$ -
Other Charges & Services	1,250,000	625,000	979,524	354,524	1,297,586	1,744,891	1,250,000	-	1,250,000	1,250,000	-
Water Consumption Sales	25,178,836	12,589,419	12,803,983	214,564	22,835,399	22,756,963	25,178,836	-	27,581,469	27,581,469	-
Total Operating Revenue	\$ 50,453,322	\$ 25,226,662	\$ 25,663,212	\$ 436,550	\$ 46,318,969	\$ 48,261,264	\$ 50,453,322	\$ -	\$ 53,967,840	\$ 53,967,840	\$ -
Operating Expenses											
General Administration	\$ 17,952,982	\$ 8,976,497	\$ 8,920,517	\$ 55,980	\$ 14,841,482	\$ 17,733,507	\$ 17,796,886	\$ (156,096)	\$ 18,567,804	\$ 18,746,650	\$ 178,846
Technical Services	1,098,971	549,488	629,438	(79,950)	767,050	1,138,058	1,098,971	-	1,201,360	1,201,360	-
Utility Services	2,829,302	1,414,653	1,465,620	(50,967)	2,590,710	2,861,979	2,969,302	140,000	2,971,416	3,111,416	140,000
Water Systems Operations	24,512,561	12,256,295	11,657,260	599,035	23,661,065	21,497,425	24,512,561	-	26,746,524	26,746,524	-
Total Operating Expenses	47,492,787	23,196,933	22,672,835	524,098	41,860,307	43,230,969	47,476,691	(16,096)	49,487,104	49,805,950	318,846
Net Operating Gain/(Loss)	\$ 2,960,535	\$ 2,029,729	\$ 2,990,377	\$ (960,648)	\$ 4,458,662	\$ 5,030,295	\$ 2,976,631	\$ 16,096	\$ 4,480,736	\$ 4,161,890	\$ (318,846)
Non-Operating Revenue											
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ 2,811,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	-	-	-	-	3,518,854	-	-	-	-	-	-
Investment Earnings	3,044,000	1,522,000	2,647,757	1,125,757	4,998,884	3,090,660	3,044,000	-	3,040,000	3,040,000	-
Other Revenues	120,000	60,000	10,038,367	9,978,367	2,427,729	10,212,605	120,000	-	120,000	120,000	-
Property Tax Revenue	3,000,000	1,500,000	1,500,000	-	3,000,000	3,000,000	3,000,000	-	3,000,000	3,000,000	-
Total Non-Operating Revenue	\$ 6,164,000	\$ 3,082,000	\$ 14,186,124	\$ 11,104,124	\$ 16,756,728	\$ 16,303,265	\$ 6,164,000	\$ -	\$ 6,160,000	\$ 6,160,000	\$ -
Non-Operating Expenses											
Debt Service Expenses	\$ 2,443,442	\$ 1,221,721	\$ 1,272,121	\$ (50,400)	\$ 440,974	\$ 1,749,242	\$ 2,443,442	\$ -	\$ 2,473,946	\$ 2,473,946	\$ -
Other Non-Operating Expenses	21,177,700	10,588,850	6,320,400	4,268,450	10,287,630	12,642,593	21,177,700	-	11,209,438	11,209,438	-
Utility Services	-	-	328,097	(328,097)	1,198,816	-	-	-	-	-	-
Water Systems Operations	-	-	351,664	(351,664)	242,025	703,328	-	-	-	-	-
Total Non-Operating Expenses	23,621,142	11,810,571	8,272,282	3,538,289	12,169,445	15,095,163	23,621,142	-	13,683,384	13,683,384	-
Net Non-Operating Gain/(Loss)	\$ (17,457,142)	\$ (8,728,571)	\$ 5,913,842	\$ (14,642,413)	\$ 4,587,283	\$ 1,208,102	\$ (17,457,142)	\$ -	\$ (7,523,384)	\$ (7,523,384)	\$ -
Total Net Change in Fund Balance	\$ (14,496,607)	\$ (6,698,842)	\$ 8,904,219	\$ (15,603,061)	\$ 9,045,945	\$ 6,238,397	\$ (14,480,511)	\$ 16,096	\$ (3,042,648)	\$ (3,361,494)	\$ (318,846)

Water Operating Revenue

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended					
4001 Water Sales - Residential	\$ 17,073,718	\$ 8,536,859	\$ 9,140,484	\$ 603,625	\$ 16,083,023	\$ 16,245,699	\$ 17,073,718	\$ -	\$ 18,189,199	\$ 18,189,199	\$ -	
4002 Water Sales - Commercial	3,483,583	1,741,792	1,696,647	(45,145)	3,425,581	3,015,509	3,483,583	-	3,712,173	3,712,173	-	
4004 Water Sales - Potable Irrigation	3,270,720	1,635,360	1,716,609	81,249	2,859,676	3,050,989	3,270,720	-	3,480,223	3,480,223	-	
4005 Water Sales - Non-Potable	488,983	244,492	212,576	(31,916)	385,740	377,819	488,983	-	520,211	520,211	-	
4006 Water Sales - Other	75,500	37,750	37,667	(83)	81,379	66,947	75,500	-	75,500	75,500	-	
4007 Water Sales - Water Rights	786,332	393,166	-	(393,166)	-	-	786,332	-	1,604,163	1,604,163	-	
Total Water Consumption Sales	\$ 25,178,836	\$ 12,589,419	\$ 12,803,983	\$ 214,564	\$ 22,835,399	\$ 22,756,963	\$ 25,178,836	\$ -	\$ 27,581,469	\$ 27,581,469	\$ -	

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended					
Revenues												
4009 Meter Fees	\$ -	\$ -	\$ 214,157	\$ 214,157	\$ 37,270	\$ 214,157	\$ -	\$ -	\$ -	\$ -	\$ -	
4020 Water - Monthly Service Charge	24,024,486	12,012,243	11,879,705	(132,538)	22,185,984	23,759,410	24,024,486	-	25,136,371	25,136,371	-	
4022 Water - Other Service Charge	100,000	50,000	137,467	87,467	117,493	274,934	100,000	-	100,000	100,000	-	
4023 Water - Late Fees and Charges	950,000	475,000	564,320	89,320	939,044	1,128,640	950,000	-	950,000	950,000	-	
4024 Water - Processing Fee Revenue	200,000	100,000	63,580	(36,420)	203,779	127,160	200,000	-	200,000	200,000	-	
Total Revenues	\$ 25,274,486	\$ 12,637,243	\$ 12,859,229	\$ 221,986	\$ 23,483,570	\$ 25,504,301	\$ 25,274,486	\$ -	\$ 26,386,371	\$ 26,386,371	\$ -	

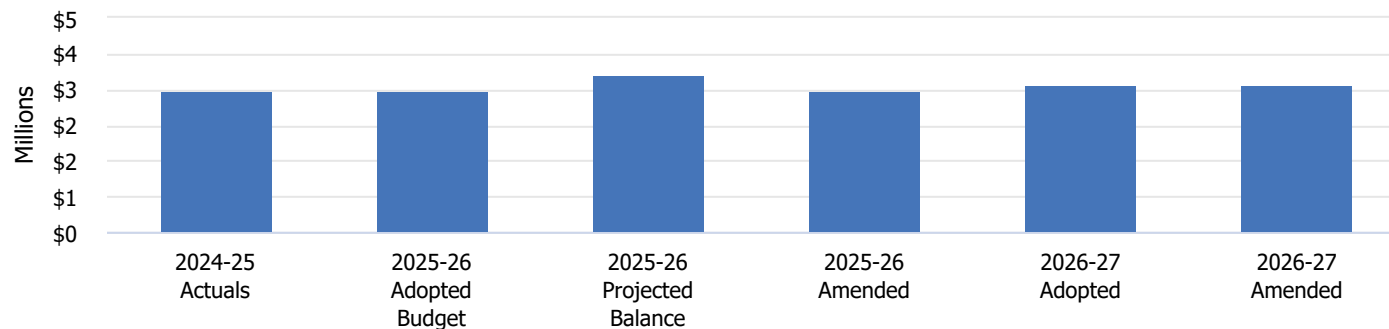
Wells Operations Revenues



Water Operating Expenses – Water System Operations Offsite Treatment – Wells

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		2026-27 Adopted	2026-27 Amended	
Salaries - Regular	\$ 615,695	\$ 307,848	\$ 273,427	\$ 34,421	\$ 680,868	\$ 546,854	\$ 615,695	\$ -	\$ 662,440	\$ 662,440	\$ -	
5002 Salaries - Part Time	9,511	4,756	-	4,756	-	-	9,511	-	-	-	-	
5003 Salaries - Over Time	50,000	25,000	51,645	(26,645)	75,836	103,290	50,000	-	50,000	50,000	-	
Benefits Expenses	199,970	99,987	171,033	(71,046)	366,526	342,066	199,970	-	208,437	208,437	-	
5063 Payroll Taxes	44,704	22,352	23,022	(670)	53,094	46,044	44,704	-	46,289	46,289	-	
5070 Adjustment for Vacancy	(43,369)	(21,685)	-	(21,685)	-	-	(43,369)	-	(45,733)	(45,733)	-	
5108 Regulatory Requirements	30,000	15,000	10,918	4,082	20,719	21,836	30,000	-	30,000	30,000	-	
5114 Post Employment Benefit Expense	-	-	-	-	(138,470)	-	-	-	-	-	-	
5201 Outside Services	210,850	105,425	38,032	67,393	130,070	76,064	172,350	(38,500)	247,050	203,550	(43,500)	
5209 Uniforms	-	-	-	-	200	-	-	-	-	-	-	
5301 Materials and Supplies	61,500	30,750	87,956	(57,206)	152,280	175,912	100,000	38,500	61,500	105,000	43,500	
5304 Chemicals	40,000	20,000	-	20,000	5,561	-	40,000	-	40,000	40,000	-	
5307 Equipment Less than \$10,000	6,000	3,000	-	3,000	994	-	6,000	-	6,000	6,000	-	
5403 Reservoir Maintenance	-	-	-	-	4,115	-	-	-	-	-	-	
5406 Meter Repairs	-	-	-	-	1,015	-	-	-	-	-	-	
5407 General Repairs	8,000	4,000	-	4,000	9,490	-	8,000	-	8,000	8,000	-	
5414 Chlorine Equipment Repairs & Maintenance	25,000	12,500	(1,823)	14,323	19,367	(3,646)	25,000	-	25,000	25,000	-	
5501 Electricity	1,887,600	943,800	971,112	(27,312)	1,564,285	1,725,991	1,887,600	-	1,981,980	1,981,980	-	
5502 Water	15,000	7,500	4,444	3,056	14,279	7,898	15,000	-	16,000	16,000	-	
5601 IT Equipment	3,500	1,750	-	1,750	164	-	3,500	-	3,500	3,500	-	
6101 Capital Repairs and Maintenance	-	-	244,847	(244,847)	219,268	489,694	-	-	-	-	-	
Total Expenses	\$ 3,163,961	\$ 1,581,983	\$ 1,874,613	\$ (292,630)	\$ 3,179,661	\$ 3,532,003	\$ 3,163,961	\$ -	\$ 3,340,463	\$ 3,340,463	\$ -	

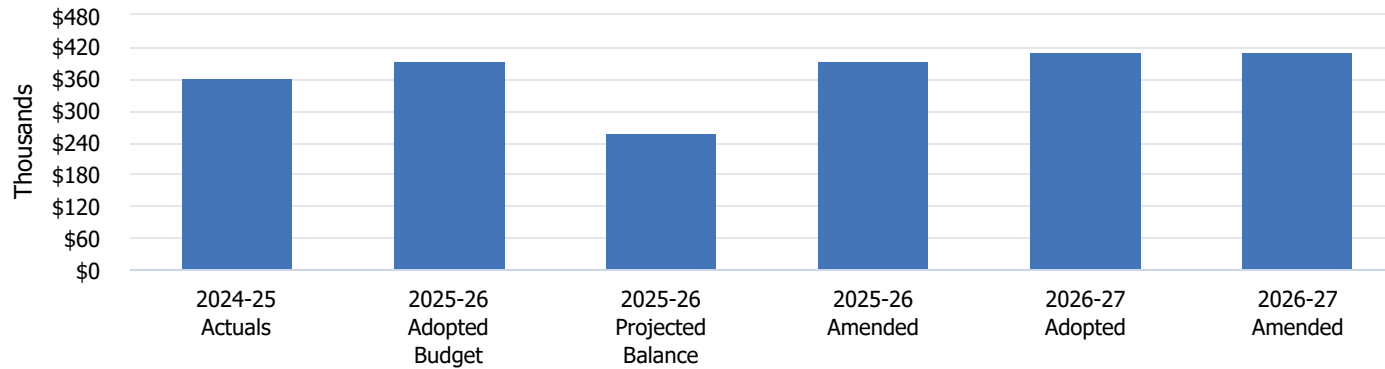
Wells Operations



Offsite Treatment – Irrigation

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 154,306	\$ 77,153	\$ 44,790	\$ 32,363	\$ 113,323	\$ 89,580	\$ 154,306	\$ -	\$ 165,488	\$ 165,488	\$ -	
5002 Salaries - Part Time	1,359	680	-	680	-	-	1,359	-	-	-	-	
5003 Salaries - Over Time	8,000	4,000	4,953	(953)	23,788	9,906	8,000	-	8,000	8,000	-	
Benefits Expenses	51,311	25,657	19,899	5,758	40,375	39,798	51,311	-	53,437	53,437	-	
5063 Payroll Taxes	11,121	5,561	3,381	2,180	10,398	6,762	11,121	-	11,625	11,625	-	
5070 Adjustment for Vacancy	(10,868)	(5,434)	-	(5,434)	-	-	(10,868)	-	(11,491)	(11,491)	-	
5201 Outside Services	-	-	16,879	(16,879)	67,797	33,758	-	-	-	-	-	
5301 Materials and Supplies	15,000	7,500	2,831	4,669	26,136	5,662	15,000	-	15,000	15,000	-	
5304 Chemicals	-	-	-	-	3,074	-	-	-	-	-	-	
5307 Equipment Less than \$10,000	-	-	-	-	1,675	-	-	-	-	-	-	
5501 Electricity	163,000	81,500	40,121	41,379	74,090	71,308	163,000	-	171,000	171,000	-	
5601 IT Equipment	-	-	-	-	629	-	-	-	-	-	-	
Total Expenses	\$ 393,229	\$ 196,617	\$ 132,854	\$ 63,763	\$ 361,285	\$ 256,774	\$ 393,229	\$ -	\$ 413,059	\$ 413,059	\$ -	

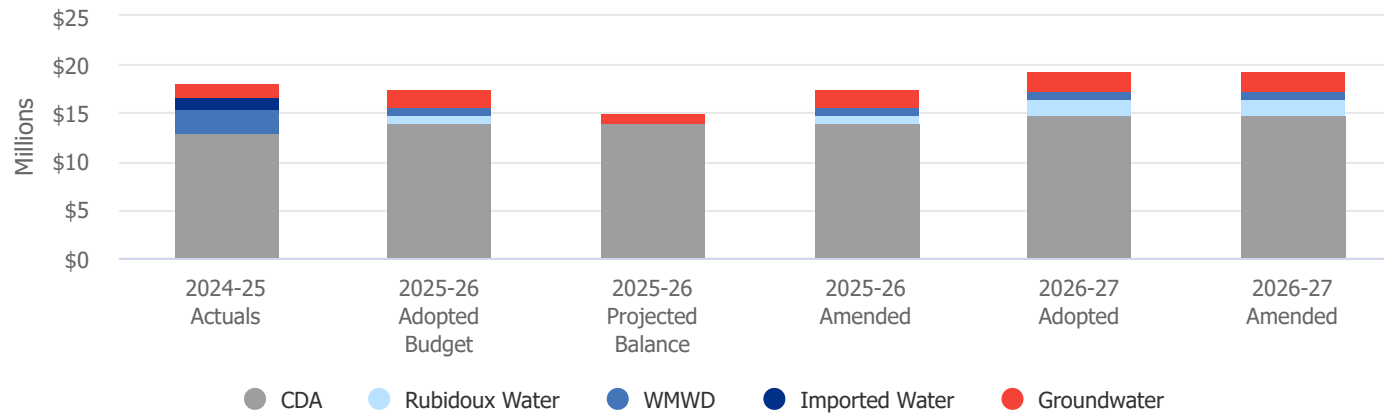
Irrigation Wells Operations



Offsite Treatment – Source Water Cost

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended				
5701 Groundwater Assessment	\$ 1,737,476	\$ 868,738	\$ 943,061	\$ (74,323)	\$ 1,471,156	\$ 943,061	\$ 1,737,476	\$ -	\$ 1,936,022	\$ 1,936,022	\$ -	
5702 Prior Year Assessment Adjustment	200,000	100,000	-	100,000	-	-	200,000	-	200,000	200,000	-	
5703 CDA Water Purchases	15,073,050	7,536,525	7,440,878	95,647	14,215,954	14,881,756	15,073,050	-	15,826,703	15,826,703	-	
5704 Rubidoux Water Purchases	822,906	411,453	-	411,453	-	-	822,906	-	1,678,800	1,678,800	-	
5707 DYY City of Ontario	-	-	-	-	1,097,325	-	-	-	-	-	-	
5708 CDA LRP Credit	(758,143)	(379,072)	(379,071)	(1)	(842,381)	(758,143)	(758,143)	-	(682,329)	(682,329)	-	
5710 Western CDA water purchase	756,000	378,000	-	378,000	2,582,421	-	756,000	-	794,400	794,400	-	
5711 CDA Prior Year Adjustment	(250,000)	(125,000)	-	(125,000)	(397,194)	-	(250,000)	-	(250,000)	(250,000)	-	
Total Expenses	\$ 17,581,289	\$ 8,790,644	\$ 8,004,868	\$ 785,776	\$ 18,127,281	\$ 15,066,674	\$ 17,581,289	\$ -	\$ 19,503,596	\$ 19,503,596	\$ -	

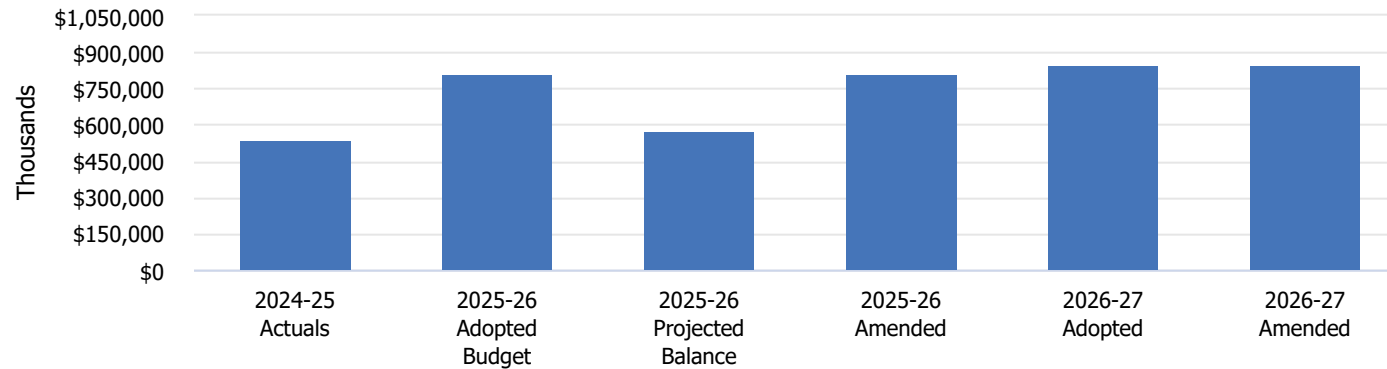
Source Water Costs



Offsite Treatment – Booster Pumping

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 225,618	\$ 112,810	\$ 56,162	\$ 56,648	\$ 68,667	\$ 112,324	\$ 225,618	\$ -	\$ 241,590	\$ 241,590	\$ -	
5002 Salaries - Part Time	2,717	1,359	-	1,359	-	-	2,717	-	-	-	-	
5003 Salaries - Over Time	10,000	5,000	5,767	(767)	5,045	11,534	10,000	-	10,000	10,000	-	
Benefits Expenses	75,784	37,895	24,335	13,560	25,213	48,670	75,784	-	78,954	78,954	-	
5063 Payroll Taxes	16,714	8,357	4,281	4,076	5,579	8,562	16,714	-	17,460	17,460	-	
5070 Adjustment for Vacancy	(15,982)	(7,991)	-	(7,991)	-	-	(15,982)	-	(16,841)	(16,841)	-	
5106 Postage	-	-	-	-	13	-	-	-	-	-	-	
5108 Regulatory Requirements	5,500	2,750	(541)	3,291	3,168	(1,082)	5,500	-	5,500	5,500	-	
5201 Outside Services	88,000	44,000	37,501	6,499	40,578	75,002	88,000	-	88,000	88,000	-	
5301 Materials and Supplies	17,000	8,500	760	7,740	9,583	1,520	17,000	-	17,000	17,000	-	
5304 Chemicals	-	-	-	-	404	-	-	-	-	-	-	
5307 Equipment Less than \$10,000	2,000	1,000	-	1,000	-	2,000	2,000	-	2,000	2,000	-	
5501 Electricity	380,000	190,000	178,537	11,463	377,191	317,320	380,000	-	410,000	410,000	-	
Total Expenses	\$ 807,351	\$ 403,680	\$ 306,802	\$ 96,878	\$ 535,441	\$ 575,850	\$ 807,351	\$ -	\$ 853,663	\$ 853,663	\$ -	

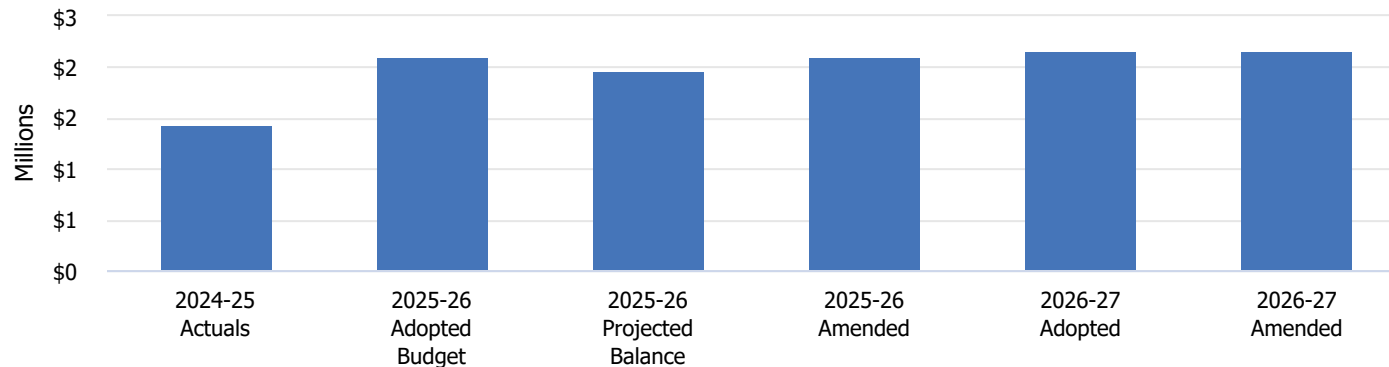
Booster Pumping



Offsite Treatment – Water Treatment

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		Adopted	Amended	
Salaries - Regular	\$ 670,285	\$ 335,144	\$ 365,659	\$ (30,515)	\$ 616,194	\$ 731,318	\$ 670,285	\$ -	\$ 721,964	\$ 721,964	\$ -	
5002 Salaries - Part Time	35,059	17,530	4,451	13,079	55,461	8,902	35,059	-	26,568	26,568	-	
5003 Salaries - Over Time	75,000	37,500	72,374	(34,874)	109,012	144,748	75,000	-	75,000	75,000	-	
Benefits Expenses	356,922	178,462	142,756	35,706	226,126	285,512	356,922	-	364,785	364,785	-	
5063 Payroll Taxes	50,975	25,488	30,664	(5,176)	58,770	61,328	50,975	-	53,094	53,094	-	
5070 Adjustment for Vacancy	(48,488)	(24,244)	-	(24,244)	-	-	(48,488)	-	(51,146)	(51,146)	-	
5071 CalPERS Unfunded Liability	184,776	92,388	186,036	(93,648)	132,328	186,036	184,776	-	184,776	184,776	-	
5108 Regulatory Requirements	4,000	2,000	2,099	(99)	2,167	4,198	4,000	-	4,000	4,000	-	
5114 Post Employment Benefit Expense	245,902	122,951	234,375	(111,424)	-	234,375	245,902	-	245,902	245,902	-	
5201 Outside Services	80,000	40,000	19,791	20,209	62,549	39,582	80,000	-	80,000	80,000	-	
5211 Research and Monitoring	-	-	316	(316)	316	632	-	-	-	-	-	
5301 Materials and Supplies	70,000	35,000	117,297	(82,297)	343,797	234,594	70,000	-	70,000	70,000	-	
5303 Safety Materials	-	-	-	-	15	-	-	-	-	-	-	
5304 Chemicals	421,500	210,750	79,321	131,429	28,831	140,980	421,500	-	421,500	421,500	-	
5307 Equipment Less than \$10,000	5,000	2,500	-	2,500	-	-	5,000	-	5,000	5,000	-	
5407 General Repairs	3,000	1,500	-	1,500	809	-	3,000	-	3,000	3,000	-	
5501 Electricity	65,000	32,500	30,829	1,671	46,921	54,793	65,000	-	68,500	68,500	-	
5502 Water	25,000	12,500	4,272	8,228	9,147	7,593	25,000	-	25,000	25,000	-	
5503 Refuse	2,800	1,400	-	1,400	1,884	-	2,800	-	2,800	2,800	-	
5509 Sewer	275,000	137,500	2,467	135,033	3,464	4,385	275,000	-	290,000	290,000	-	
6101 Capital Repairs and Maintenance	-	-	106,817	(106,817)	22,757	213,634	-	-	-	-	-	
Total Expenses	\$ 2,521,731	\$ 1,260,869	\$ 1,399,524	\$ (138,655)	\$ 1,720,548	\$ 2,352,610	\$ 2,521,731	\$ -	\$ 2,590,743	\$ 2,590,743	\$ -	

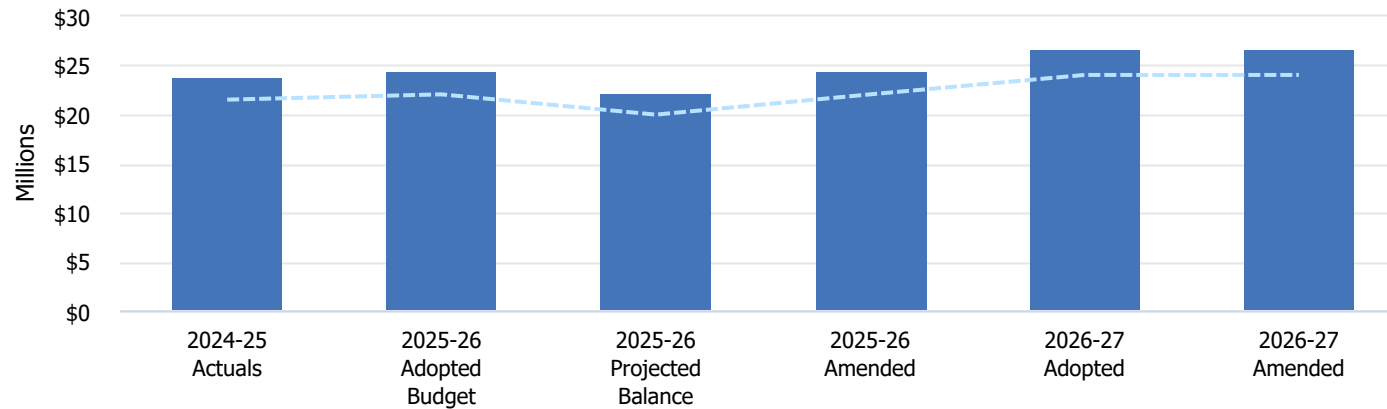
Water Treatment



Onsite Treatment – CDA

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended	2026-27 Adopted		2026-27 Amended		
Salaries - Regular	\$ 2,285,996	\$ 1,142,999	\$ 896,876	\$ 246,123	\$ 1,466,710	\$ 1,793,752	\$ 2,285,996	\$ -	\$ 2,498,538	\$ 2,498,538	\$ -	
5002 Salaries - Part Time	4,076	2,038	-	2,038	3,554	-	4,076	-	-	-	-	
5003 Salaries - Over Time	200,000	100,000	182,664	(82,664)	280,322	365,328	200,000	-	200,000	200,000	-	
Benefits Expenses	675,628	337,816	326,479	11,337	480,338	652,958	675,628	-	716,626	716,626	-	
5063 Payroll Taxes	172,976	86,488	81,987	4,501	135,402	163,974	172,976	-	183,827	183,827	-	
5069 CDA Less Reimbursed Costs	(3,440,073)	(1,720,037)	(1,395,604)	(324,433)	(2,573,322)	(2,791,208)	(3,440,073)	-	(3,687,372)	(3,687,372)	-	
5070 Adjustment for Vacancy	(156,387)	(78,194)	-	(78,194)	-	-	(156,387)	-	(169,403)	(169,403)	-	
5071 CalPERS Unfunded Liability	163,684	81,842	163,684	(81,842)	110,660	163,684	163,684	-	163,684	163,684	-	
5106 Postage	-	-	-	-	38	-	-	-	-	-	-	
5201 Outside Services	90,000	45,000	10,694	34,306	49,562	21,388	90,000	-	90,000	90,000	-	
5209 Uniforms	-	-	-	-	638	-	-	-	-	-	-	
5301 Materials and Supplies	45,000	22,500	19,254	3,246	9,808	38,508	45,000	-	45,000	45,000	-	
5307 Equipment Less than \$10,000	-	-	-	-	(14,648)	-	-	-	-	-	-	
5405 Equipment Repairs	-	-	-	-	9,711	-	-	-	-	-	-	
5503 Refuse	-	-	-	-	1,020	-	-	-	-	-	-	
5506 Wireless Devices	4,100	2,050	1,246	804	3,979	2,492	4,100	-	4,100	4,100	-	
5507 Internet	-	-	2,936	(2,936)	7,014	5,872	-	-	-	-	-	
5603 Software Licensing	-	-	-	-	8,088	-	-	-	-	-	-	
Total Expenses	\$ 45,000	\$ 22,502	\$ 290,216	\$ (267,714)	\$ (21,126)	\$ 416,748	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ -	
Total Water System	\$ 24,512,561	\$ 12,256,295	\$ 12,008,877	\$ 247,418	\$ 23,903,090	\$ 22,200,659	\$ 24,512,561	\$ -	\$ 26,746,524	\$ 26,746,524	\$ -	

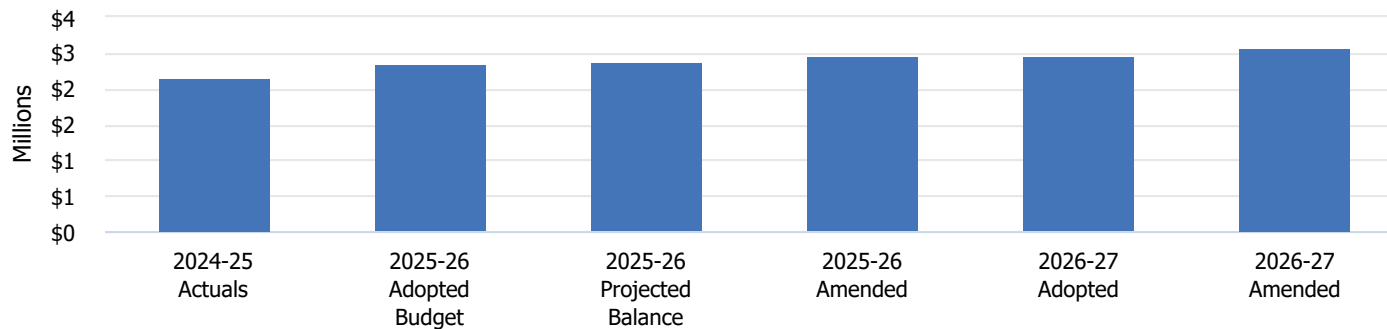
Water System Operations



Water Operating Expenses – Utility Services
Distribution – Transmission & Distribution

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		2026-27 Adopted	2026-27 Amended	
Salaries - Regular	\$ 1,346,165	\$ 673,083	\$ 496,179	\$ 176,904	\$ 954,010	\$ 992,358	\$ 1,346,165	\$ -	\$ 1,461,058	\$ 1,461,058	\$ -	
5003 Salaries - Over Time	150,000	75,000	124,834	(49,834)	250,257	249,668	150,000	-	150,000	150,000	-	
Benefits Expenses	389,858	194,930	187,817	7,113	290,864	375,634	389,858	-	415,780	415,780	-	
5063 Payroll Taxes	104,329	52,165	48,106	4,059	97,367	96,212	104,329	-	113,107	113,107	-	
5070 Adjustment for Vacancy	(91,766)	(45,883)	-	(45,883)	-	-	(91,766)	-	(99,245)	(99,245)	-	
5071 CalPERS Unfunded Liability	40,626	20,313	45,823	(25,510)	41,554	45,823	40,626	-	40,626	40,626	-	
5107 Memberships, Dues and Publications	-	-	-	-	6,897	-	-	-	-	-	-	
5114 Post Employment Benefit Expense	24,590	12,295	23,438	(11,143)	-	23,438	24,590	-	24,590	24,590	-	
5201 Outside Services	250,000	125,000	89,407	35,593	210,819	178,814	250,000	-	250,000	250,000	-	
5209 Uniforms	-	-	533	(533)	3,755	1,066	-	-	-	-	-	
5210 Equipment Rental	5,000	2,500	-	2,500	1,296	-	5,000	-	5,000	5,000	-	
5211 Research and Monitoring	2,000	1,000	69	931	1,261	138	2,000	-	2,000	2,000	-	
5301 Materials and Supplies	560,500	280,250	417,519	(137,269)	629,036	835,038	700,500	140,000	560,500	700,500	140,000	
5303 Safety Materials	8,000	4,000	8,789	(4,789)	11,107	17,578	8,000	-	8,000	8,000	-	
5307 Equipment Less than \$10,000	35,000	17,500	23,106	(5,606)	13,081	46,212	35,000	-	35,000	35,000	-	
5402 Fire Hydrant Maintenance	5,000	2,500	-	2,500	-	-	5,000	-	5,000	5,000	-	
5407 General Repairs	-	-	-	-	75,816	-	-	-	-	-	-	
5413 New Meter Service Installation	-	-	-	-	(1,071)	-	-	-	-	-	-	
5502 Water	-	-	-	-	1,006	-	-	-	-	-	-	
5604 Software Maintenance	-	-	-	-	3,655	-	-	-	-	-	-	
Total Expenses	\$ 2,829,302	\$ 1,414,653	\$ 1,465,620	\$ (50,967)	\$ 2,590,710	\$ 2,861,979	\$ 2,969,302	\$ 140,000	\$ 2,971,416	\$ 3,111,416	\$ 140,000	

Transmission & Distribution

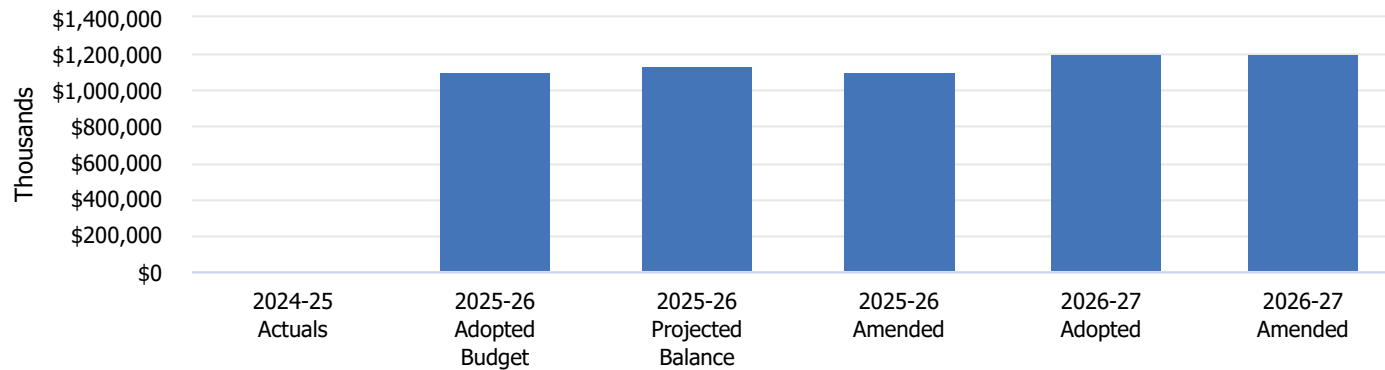


Water Operating Expenses – Technical Services

Water Quality – JCSD Source Wells & Entry Points

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended					
Salaries - Regular	\$ 472,496	\$ -	\$ 272,181	\$ (272,181)	\$ -	\$ 563,044	\$ 472,496	\$ -	\$ 518,725	\$ 518,725	\$ -	
5002 Salaries - Part Time	12,774	-	9,341	(9,341)	-	-	12,774	-	26,568	26,568	-	
5003 Salaries - Over Time	7,500	-	7,869	(7,869)	-	15,738	7,500	-	7,500	7,500	-	
Benefits Expenses	164,983	-	77,533	(77,533)	-	155,066	164,983	-	174,163	174,163	-	
5063 Payroll Taxes	36,725	-	22,497	(22,497)	-	44,994	36,725	-	40,680	40,680	-	
5070 Adjustment for Vacancy	(32,708)	-	-	-	-	-	(32,708)	-	(36,366)	(36,366)	-	
5071 CalPERS Unfunded Liability	72,880	-	73,943	(73,943)	-	73,943	72,880	-	72,880	72,880	-	
5104 Conferences and Meetings	-	-	175	(175)	-	350	-	-	-	-	-	
5114 Post Employment Benefit Expense	24,590	-	46,875	(46,875)	-	46,875	24,590	-	24,590	24,590	-	
5201 Outside Services	20,000	-	13,875	(13,875)	-	27,750	20,000	-	30,000	30,000	-	
5204 Legal Expense	-	-	-	-	254	-	-	-	-	-	-	
5211 Research and Monitoring	277,731	-	94,797	(94,797)	-	189,594	277,731	-	291,620	291,620	-	
5301 Materials and Supplies	11,000	-	1,466	(1,466)	-	2,932	11,000	-	15,000	15,000	-	
5307 Equipment Less than \$10,000	-	-	4,785	(4,785)	-	9,570	-	-	-	-	-	
5601 IT Equipment	6,000	-	4,101	(4,101)	-	8,202	6,000	-	6,000	6,000	-	
5602 Software	25,000	-	-	-	-	-	25,000	-	30,000	30,000	-	
Total Expenses	\$ 1,098,971	\$ -	\$ 629,438	\$ (629,438)	\$ 254	\$ 1,138,058	\$ 1,098,971	\$ -	\$ 1,201,360	\$ 1,201,360	\$ -	

Source Wells & Entry Points



Water Operating Expenses – Internal Programs & Admin Department

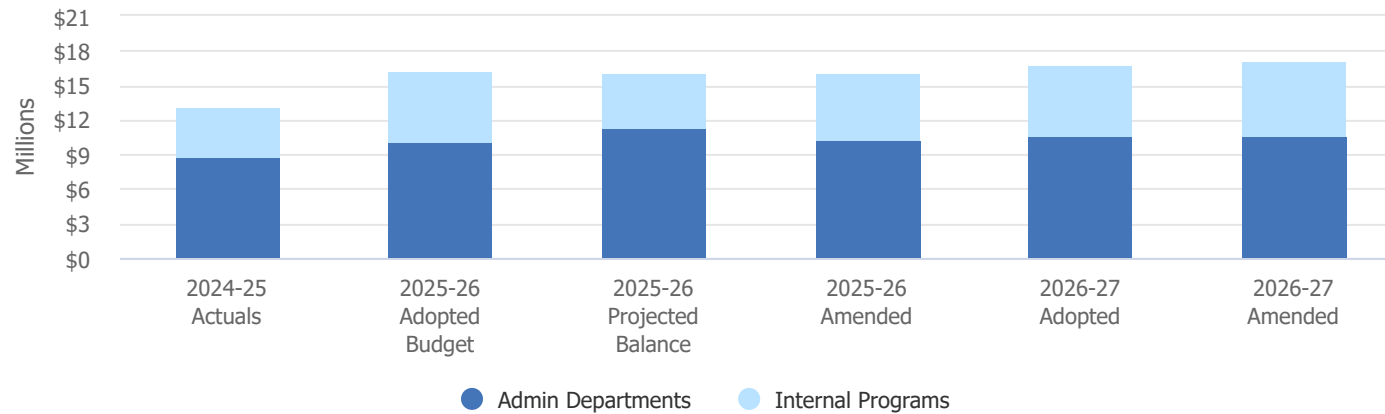
Internal Programs

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26				Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended			2026-27 Adopted	2026-27 Amended	
5130 Emergency Preparedness & Safety	\$ 423,285	\$ 211,643	\$ 162,063	\$ 49,580	\$ 298,826	\$ 324,126	\$ 423,285	\$ -	\$ 326,054	\$ 326,054	\$ -		
5131 Fleet Services	804,908	402,454	388,263	14,191	607,389	776,526	804,908	-	788,158	788,158	-		
5132 Public Affairs	603,377	301,689	139,871	161,818	309,636	279,742	489,781	(113,596)	522,368	635,964	113,596		
5133 Government Affairs	293,279	146,640	88,979	57,661	111,653	177,958	293,279	-	325,061	325,061	-		
5134 Facilities	1,231,109	615,555	677,246	(61,691)	1,265,142	1,354,492	1,231,109	-	1,365,864	1,365,864	-		
5135 Conservation	778,340	389,170	313,436	75,734	670,794	626,872	778,340	-	792,164	792,164	-		
5136 Planning	815,720	407,860	181,586	226,274	313,776	363,172	815,720	-	967,050	967,050	-		
5138 Development Engineering Allocation	573,302	286,651	261,584	25,067	-	523,168	573,302	-	695,761	695,761	-		
5139 SCADA	575,499	287,750	226,298	61,452	778,487	452,596	500,499	(75,000)	555,469	630,469	75,000		
Total Internal Programs	\$ 6,098,819	\$ 3,049,412	\$ 2,439,326	\$ 610,086	\$ 4,355,703	\$ 4,878,652	\$ 5,910,223	\$ (188,596)	\$ 6,337,949	\$ 6,526,545	\$ 188,596		

Administration Departments

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
5120 Board/GM Services	\$ 1,005,895	\$ 502,948	\$ 570,507	\$ (67,559)	\$ 968,085	\$ 1,141,014	\$ 1,038,395	\$ 32,500	\$ 1,183,769	\$ 1,174,019	\$ (9,750)	
5121 Finance and Administration Department	2,340,208	1,170,104	1,308,141	(138,037)	1,845,559	2,616,282	2,340,208	-	2,529,361	2,529,361	-	
5122 Information Technology Department	1,102,782	551,391	833,569	(282,178)	889,241	1,667,138	1,102,782	-	1,246,774	1,246,774	-	
5123 Records Retention Department	343,068	171,534	166,650	4,884	244,912	333,300	343,068	-	358,955	358,955	-	
5124 Human Resources Department	644,769	322,385	311,128	11,257	555,464	622,256	644,769	-	643,179	643,179	-	
5125 Customer Service	1,972,294	986,147	953,222	32,925	1,522,502	1,906,444	1,972,294	-	2,014,360	2,014,360	-	
5126 Engineering & Development	2,739,086	1,369,543	1,485,725	(116,182)	2,864,200	2,971,450	2,739,086	-	2,603,275	2,603,275	-	
Total Admin Departments	\$ 10,148,102	\$ 5,074,052	\$ 5,628,942	\$ (554,890)	\$ 8,889,963	\$ 11,257,884	\$ 10,180,602	\$ 32,500	\$ 10,579,673	\$ 10,569,923	\$ (9,750)	
Total Admin and Internal Programs	\$ 16,246,921	\$ 8,123,464	\$ 8,068,268	\$ 55,196	\$ 13,245,666	\$ 16,136,536	\$ 16,090,825	\$ (156,096)	\$ 16,917,622	\$ 17,096,468	\$ 178,846	

Internal Programs & Admin Departments



Water Non-Operating Activity Non-Operating Revenues

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		2026-27 Adopted	2026-27 Amended	
4301 Secured Property Taxes	\$ 3,000,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	
4403 Water in Storage Contribution	-	-	-	-	2,811,261	-	-	-	-	-	-	
4404 Grant Funding	-	-	-	-	3,518,854	-	-	-	-	-	-	
4501 Interest Income	3,000,000	1,500,000	2,602,427	1,102,427	4,920,509	3,000,000	3,000,000	-	3,000,000	3,000,000	-	
4502 Streetlight Inter Fund Interest Income	44,000	22,000	23,470	1,470	48,821	46,940	44,000	-	40,000	40,000	-	
4503 Interest Revenue	-	-	21,860	21,860	29,554	43,720	-	-	-	-	-	
4601 Rental Income	-	-	2,400	2,400	4,800	4,800	-	-	-	-	-	
4602 Gain/Loss on Sale of Assets	-	-	10,850	10,850	15,203	10,850	-	-	-	-	-	
4603 Reimbursed Costs	-	-	3,791,876	3,791,876	2,265,023	3,791,876	-	-	-	-	-	
4605 Miscellaneous Income	50,000	25,000	6,061,403	6,036,403	73,466	6,061,403	50,000	-	50,000	50,000	-	
4607 Lease Revenue	70,000	35,000	171,838	136,838	69,237	343,676	70,000	-	70,000	70,000	-	
Total Non-Operating Revenue	\$ 6,164,000	\$ 3,082,000	\$ 14,186,124	\$ 11,104,124	\$ 16,756,728	\$ 16,303,265	\$ 6,164,000	\$ -	\$ 6,160,000	\$ 6,160,000	\$ -	

Debt Service Expenses

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		2026-27 Adopted	2026-27 Amended	
6001 Long-Term Debt Principal	\$ 795,000	\$ 397,500	\$ 795,000	\$ (397,500)	\$ -	\$ 795,000	\$ 795,000	\$ -	\$ 830,000	\$ 830,000	\$ -	
6002 Interest Expense	1,711,562	855,781	464,879	390,902	955,489	929,758	1,711,562	-	1,707,066	1,707,066	-	
6003 Bond Discount/Premium Expense	(70,820)	(35,410)	(35,410)	-	(70,820)	(70,820)	(70,820)	-	(70,820)	(70,820)	-	
6004 Cost of Issuance Expense	-	-	(1,793)	1,793	13,964	(1,793)	-	-	-	-	-	
6018 Lease Financing - Principal	-	-	8,656	(8,656)	-	17,312	-	-	-	-	-	
6019 Lease Financing - Interest	-	-	516	(516)	718	1,032	-	-	-	-	-	
6020 Subscription Financing - Principal	-	-	30,437	(30,437)	-	60,874	-	-	-	-	-	
6021 Subscription Financing - Interest	-	-	3,388	(3,388)	2,017	6,776	-	-	-	-	-	
6022 Debt Service	-	-	-	-	(455,837)	-	-	-	-	-	-	
Total Debt Expense	\$ 2,435,742	\$ 1,217,871	\$ 1,265,673	\$ (47,802)	\$ 445,531	\$ 1,738,139	\$ 2,435,742	\$ -	\$ 2,466,246	\$ 2,466,246	\$ -	

Non-Operating Expenses

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
6005 Fiscal Agent Fees	\$ 7,700	\$ 3,850	\$ 3,400	\$ 450	\$ 7,485	\$ 6,800	\$ 7,700	\$ -	\$ 7,700	\$ 7,700	\$ -	
6006 Investment and Arbitrage Expense	75,000	37,500	39,872	(2,372)	70,873	79,744	75,000	-	75,000	75,000	-	
6007 Unrealized Gain/Loss	-	-	19,311	(19,311)	(1,385,408)	38,622	-	-	-	-	-	
6008 Depreciation Expense	-	-	5,668,410	(5,668,410)	10,024,272	11,336,820	-	-	-	-	-	
6009 Uncollectible Accounts	-	-	94,910	(94,910)	202,966	189,820	-	-	-	-	-	
6016 Amortization Expense	-	-	44,439	(44,439)	640,669	88,878	-	-	-	-	-	
6101 Capital Repairs and Maintenance	8,884,000	4,442,000	745,849	3,696,151	2,400,228	835,504	8,884,000	-	6,018,150	6,018,150	-	
6102 Capital Outlay - Land	-	-	249,900	(249,900)	200	499,800	-	-	-	-	-	
6105 Capital Outlay - Vehicles and Equipment	-	-	146,941	(146,941)	(239,801)	293,882	-	-	-	-	-	
6113 Lease Variable Payment	-	-	(6,423)	6,423	2,430	(12,846)	-	-	-	-	-	
7006 Transfer to Capital Fund	12,218,700	6,109,350	-	6,109,350	-	-	12,218,700	-	5,116,288	5,116,288	-	
Total Non-Operating Expenses	\$ 21,185,400	\$ 10,592,700	\$ 7,006,609	\$ 3,586,091	\$ 11,723,914	\$ 13,357,024	\$ 21,185,400	\$ -	\$ 11,217,138	\$ 11,217,138	\$ -	

Water Capital Fund

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Revenues												
4401 Facility Fees	\$ 24,457,671	\$ 12,228,836	\$ 17,695,309	\$ 5,466,473	\$ 4,648,011	\$ 35,390,618	\$ 24,457,671	\$ -	\$ 20,165,485	\$ 20,165,485	\$ -	
4404 Grant Funding	36,000,000	18,000,000	8,725,532	(9,274,468)	-	17,451,064	36,000,000	-	25,000,000	25,000,000	-	
4405 Loan Proceeds	8,075,000	4,037,500	-	(4,037,500)	-	-	8,075,000	-	-	-	-	
4903 Transfer In for Working Capital	12,218,700	6,109,350	-	(6,109,350)	-	-	12,218,700	-	5,116,288	5,116,288	-	
Total Revenues	80,751,371	40,375,686	26,420,841	(13,954,845)	4,648,011	52,841,682	80,751,371	-	50,281,773	50,281,773	-	
Expenses												
Salaries - Regular	1,619,604	809,803	776,790	33,013	1,033,561	1,553,580	1,619,604	-	1,747,209	1,747,209	-	
5002 Salaries - Part Time	-	-	1,806	(1,806)	-	3,612	-	-	-	-	-	
5003 Salaries - Over Time	-	-	54,165	(54,165)	126,213	108,330	-	-	-	-	-	
Benefits Expenses	465,821	232,912	250,524	(17,612)	426,380	501,048	465,821	-	492,092	492,092	-	
5063 Payroll Taxes	120,105	60,053	61,329	(1,276)	90,123	122,658	120,105	-	127,763	127,763	-	
5070 Adjustment for Vacancy	(110,004)	(55,002)	-	(55,002)	-	-	(110,004)	-	(118,081)	(118,081)	-	
5201 Outside Services	-	-	14,607	(14,607)	4,958	29,214	-	-	-	-	-	
5209 Uniforms	-	-	1,382	(1,382)	3,250	2,764	-	-	-	-	-	
6100 Capitalized Labor	-	-	-	-	(1,633,551)	-	-	-	-	-	-	
6105 Capital Outlay - Vehicles and Equipment	-	-	-	-	29,766	-	-	-	-	-	-	
6109 Capital Outlay - Working Capital	12,218,700	6,109,350	-	6,109,350	-	-	12,218,700	-	5,116,288	5,116,288	-	
6110 Capital Outlay - CIP (Construction in Progress)	71,362,750	35,681,375	-	35,681,375	-	-	71,362,750	-	38,517,938	38,517,938	-	
Total Expenses	85,676,976	42,838,491	1,160,603	41,677,888	80,700	2,321,206	85,676,976	-	45,883,209	45,883,209	-	
Net Change in Fund Balance	\$ (4,925,605)	\$ (2,462,805)	\$ 25,260,238	\$ (27,723,043)	\$ 4,567,311	\$ 50,520,476	\$ (4,925,605)	\$ -	\$ 4,398,564	\$ 4,398,564	\$ -	

Wastewater Fund Summary - Fund 200

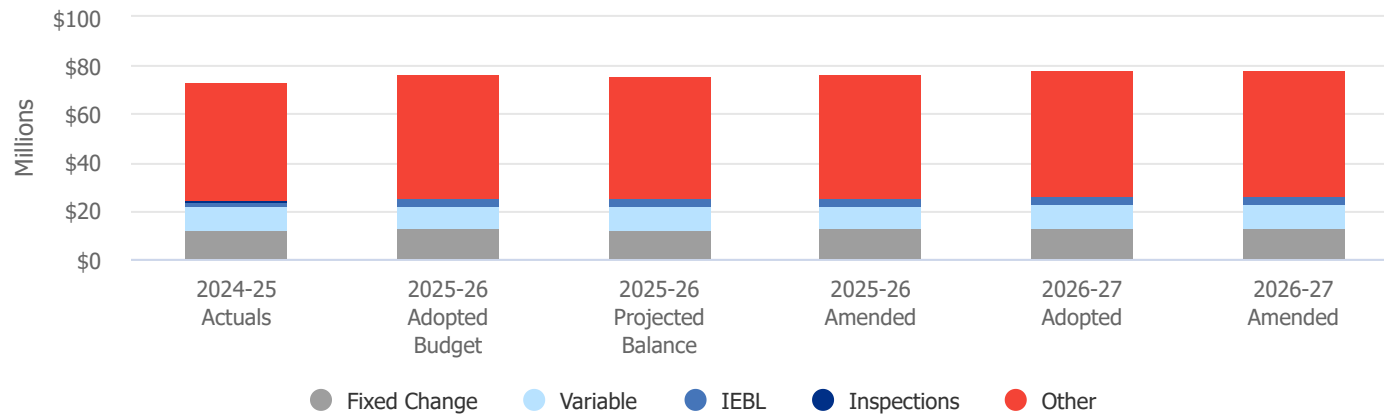
FY 2025-2026 & 2026-2027 Budget

Description	2025-26 Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
Operating Revenue											
Other Charges & Services	\$ 1,500	\$ 750	\$ 200	\$ (550)	\$ 21,684	\$ 400	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
Sewer Service Charge	25,610,922	12,805,462	12,625,928	(179,534)	24,411,134	25,251,856	25,610,922	-	26,197,383	26,197,383	-
Total Operating Revenue	\$ 25,612,422	\$ 12,806,212	\$ 12,626,128	\$ (180,084)	\$ 24,432,818	\$ 25,252,256	\$ 25,612,422	\$ -	\$ 26,198,883	\$ 26,198,883	\$ -
Operating Expenses											
General Administration	\$ 9,392,674	\$ 4,696,345	\$ 4,501,309	\$ 195,036	\$ 7,513,958	\$ 9,002,618	\$ 9,301,114	\$ (91,560)	\$ 9,614,887	\$ 9,718,697	\$ 103,810
Source Control	12,549,944	6,274,979	6,093,143	181,836	10,846,835	12,094,096	12,549,944	-	13,124,158	13,124,158	-
Wastewater System	6,337,840	1,584,472	1,390,329	194,143	803,307	5,742,520	6,337,840	-	3,272,241	3,272,241	-
Total Operating Expenses	28,280,458	12,555,796	11,984,781	571,015	19,164,100	26,839,234	28,188,898	(91,560)	26,011,286	26,115,096	103,810
Net Operating Gain/(Loss)	\$ (2,668,036)	\$ 250,416	\$ 641,347	\$ (390,931)	\$ 5,268,718	\$ (1,586,978)	\$ (2,576,476)	\$ 91,560	\$ 187,597	\$ 83,787	\$ (103,810)
Non-Operating Revenue											
Investment Earnings	\$ 1,900,000	\$ 950,000	\$ 1,306,532	\$ 356,532	\$ 2,624,708	\$ 2,613,064	\$ 1,900,000	\$ -	\$ 1,900,000	\$ 1,900,000	\$ -
Other Revenues	-	-	17,521	17,521	123,845	35,042	-	-	-	-	-
Property Tax Revenue	5,140,000	2,570,000	2,570,000	-	5,416,461	5,140,000	5,140,000	-	5,290,000	5,290,000	-
Transfers In	2,064,704	1,032,352	-	(1,032,352)	-	-	2,064,704	-	2,064,704	2,064,704	-
Total Non-Operating Revenue	\$ 9,104,704	\$ 4,552,352	\$ 3,894,053	\$ (658,299)	\$ 8,165,014	\$ 7,788,106	\$ 9,104,704	\$ -	\$ 9,254,704	\$ 9,254,704	\$ -
Non-Operating Expenses											
Debt Service Expenses	\$ 5,806,115	\$ 2,903,058	\$ 3,899,334	\$ (996,276)	\$ 1,700,155	\$ 4,724,337	\$ 5,806,115	\$ -	\$ 5,854,750	\$ 5,854,750	\$ -
Other Non-Operating Expenses	15,647,929	7,823,965	3,937,106	3,886,859	7,003,360	7,874,212	15,647,929	-	12,198,928	12,198,928	-
Wastewater System	-	-	17,283	(17,283)	-	34,566	-	-	-	-	-
Total Non-Operating Expenses	21,454,044	10,727,023	7,853,723	2,873,300	8,703,515	12,633,115	21,454,044	-	18,053,678	18,053,678	-
Net Non-Operating Gain/(Loss)	\$ (12,349,340)	\$ (6,174,671)	\$ (3,959,670)	\$ (2,215,001)	\$ (538,501)	\$ (4,845,009)	\$ (12,349,340)	\$ -	\$ (8,798,974)	\$ (8,798,974)	\$ -
Total Net Change in Fund Balance	\$ (15,017,376)	\$ (5,924,255)	\$ (3,318,323)	\$ (2,605,932)	\$ 4,730,217	\$ (6,431,987)	\$ (14,925,816)	\$ 91,560	\$ (8,611,377)	\$ (8,715,187)	\$ (103,810)

Wastewater Operating Revenues

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended				
4101 Sewer - Base Charge	\$ 12,993,360	\$ 6,496,680	\$ 6,317,650	\$ (179,030)	\$ 12,714,745	\$ 12,635,300	\$ 12,993,360	\$ -	\$ 13,384,505	\$ 13,384,505	\$ -	
4102 Sewer - Variable Rate	9,257,145	4,628,573	5,005,903	377,330	9,229,442	10,011,806	9,257,145	-	9,374,436	9,374,436	-	
4105 Sewer - Pretreatment Violations	-	-	-	-	250	-	-	-	-	-	-	
4106 Sewer - IEBL Treatment Charges	3,327,667	1,663,834	1,287,000	(376,834)	2,435,823	2,574,000	3,327,667	-	3,405,692	3,405,692	-	
4107 Sewer - Inspections	1,500	750	200	(550)	20,074	400	1,500	-	1,500	1,500	-	
4108 Sewer - Use Permits	-	-	-	-	1,360	-	-	-	-	-	-	
4109 Sewer - Other Service Charge	750	375	50	(325)	250	100	750	-	750	750	-	
4110 Sewer - Riverside Treatment Charge	32,000	16,000	15,325	(675)	30,874	30,650	32,000	-	32,000	32,000	-	
Total Operating Revenue	\$ 25,612,422	\$ 12,806,212	\$ 12,626,128	\$ (180,084)	\$ 24,432,818	\$ 25,252,256	\$ 25,612,422	\$ -	\$ 26,198,883	\$ 26,198,883	\$ -	

Wastewater Operating Revenues



Wastewater Operating Expenses – Wastewater System
Wastewater System – Collections Riverside Zone

Acct No. – Description	2025-26				2024-25	2025-26			Adopted vs Amended Increase/Decrease	2026-27	2026-27	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Actuals	Projected Balance	2025-26 Amended				
Salaries - Regular	\$ 916,890	\$ 229,223	\$ 258,224	\$ (29,001)	\$ 354,378	\$ 974,893	\$ 916,890	\$ -	\$ 497,359	\$ 497,359	\$ -	
5003 Salaries - Over Time	140,000	35,000	78,482	(43,482)	103,348	226,964	140,000	-	70,000	70,000	-	
Benefits Expenses	274,902	68,727	94,509	(25,782)	146,712	326,469	274,902	-	145,507	145,507	-	
5063 Payroll Taxes	70,766	17,692	25,747	(8,055)	40,933	86,877	70,766	-	38,172	38,172	-	
5070 Adjustment for Vacancy	(63,068)	(15,767)	-	(15,767)	-	(31,534)	(63,068)	-	(34,022)	(34,022)	-	
5071 CalPERS Unfunded Liability	177,526	44,381	89,870	(45,489)	103,325	178,633	177,526	-	88,763	88,763	-	
5114 Post Employment Benefit Expense	98,360	24,590	58,594	(34,004)	-	107,774	98,360	-	49,180	49,180	-	
5201 Outside Services	183,400	45,850	48,325	(2,475)	-	188,350	183,400	-	61,700	61,700	-	
5210 Equipment Rental	40,000	10,000	-	10,000	-	20,000	40,000	-	10,000	10,000	-	
5301 Materials and Supplies	68,000	17,000	9,525	7,475	-	53,050	68,000	-	34,000	34,000	-	
5303 Safety Materials	24,000	6,000	5,097	903	4,419	22,194	24,000	-	12,000	12,000	-	
5307 Equipment Less than \$10,000	25,000	6,250	-	6,250	-	12,500	25,000	-	12,500	12,500	-	
5308 Tools	6,000	1,500	249	1,251	-	3,498	6,000	-	3,000	3,000	-	
5502 Water	26,000	6,500	5,711	789	12,850	24,422	26,000	-	13,000	13,000	-	
5509 Sewer	-	-	323	(323)	600	646	-	-	-	-	-	
5601 IT Equipment	5,000	1,250	-	1,250	-	2,500	5,000	-	2,500	2,500	-	
5603 Software Licensing	20,000	5,000	-	5,000	-	10,000	20,000	-	20,000	20,000	-	
Total Expenses	\$ 2,012,776	\$ 503,196	\$ 674,656	\$ (171,460)	\$ 766,565	\$ 2,207,236	\$ 2,012,776	\$ -	\$ 1,023,659	\$ 1,023,659	\$ -	

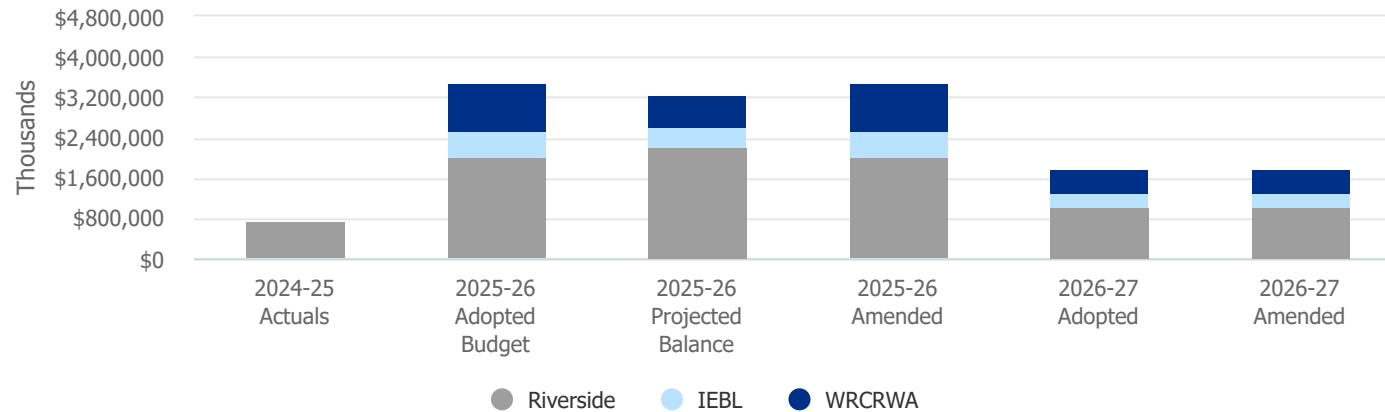
Wastewater System – Collections IEBL Zone

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	2025-26 Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 236,258	\$ 59,065	\$ 7,362	\$ 51,703	\$ 3	\$ 132,853	\$ 236,258	\$ -	\$ 128,109	\$ 128,109	\$ -	
5003 Salaries - Over Time	14,000	3,500	2,055	1,445	-	11,110	14,000	-	7,000	7,000	-	
Benefits Expenses	111,764	27,943	5,959	21,984	-	67,800	111,764	-	58,722	58,722	-	
5063 Payroll Taxes	17,920	4,480	772	3,708	-	10,504	17,920	-	9,549	9,549	-	
5070 Adjustment for Vacancy	(16,500)	(4,125)	-	(4,125)	-	(8,250)	(16,500)	-	(8,878)	(8,878)	-	
5108 Regulatory Requirements	15,000	3,750	11,400	(7,650)	-	30,300	15,000	-	7,500	7,500	-	
5201 Outside Services	32,000	8,000	29,077	(21,077)	-	74,154	32,000	-	16,000	16,000	-	
5301 Materials and Supplies	45,800	11,450	8,341	3,109	-	39,582	45,800	-	22,900	22,900	-	
5303 Safety Materials	24,000	6,000	5,097	903	-	22,194	24,000	-	12,000	12,000	-	
5307 Equipment Less than \$10,000	25,000	6,250	-	6,250	-	12,500	25,000	-	6,000	6,000	-	
5308 Tools	6,000	1,500	249	1,251	-	3,498	6,000	-	3,000	3,000	-	
5603 Software Licensing	20,000	5,000	-	5,000	-	10,000	20,000	-	20,000	20,000	-	
Total Expenses	\$ 531,242	\$ 132,813	\$ 70,312	\$ 62,501	\$ 3	\$ 406,245	\$ 531,242	\$ -	\$ 281,902	\$ 281,902	\$ -	

Wastewater System – Collections WRCRWA Zone

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 492,982	\$ 123,246	\$ 21,299	\$ 101,947	\$ 9	\$ 289,089	\$ 492,982	\$ -	\$ 266,829	\$ 266,829	\$ -	
5003 Salaries - Over Time	20,000	5,000	6,191	(1,191)	-	22,382	20,000	-	10,000	10,000	-	
Benefits Expenses	158,992	39,749	16,870	22,879	-	113,236	158,992	-	83,893	83,893	-	
5063 Payroll Taxes	37,852	9,463	2,245	7,218	-	23,416	37,852	-	20,307	20,307	-	
5070 Adjustment for Vacancy	(34,456)	(8,614)	-	(8,614)	-	(17,228)	(34,456)	-	(18,533)	(18,533)	-	
5201 Outside Services	138,000	34,500	29,071	5,429	-	127,142	138,000	-	39,000	39,000	-	
5301 Materials and Supplies	57,800	14,450	8,943	5,507	-	46,786	57,800	-	28,900	28,900	-	
5303 Safety Materials	24,000	6,000	5,097	903	-	22,194	24,000	-	12,000	12,000	-	
5307 Equipment Less than \$10,000	8,000	2,000	-	2,000	-	4,000	8,000	-	4,000	4,000	-	
5308 Tools	-	-	49	(49)	-	98	-	-	-	-	-	
5601 IT Equipment	5,000	1,250	-	1,250	-	2,500	5,000	-	2,500	2,500	-	
5603 Software Licensing	20,000	5,000	-	5,000	-	10,000	20,000	-	20,000	20,000	-	
Total Expenses	\$ 928,170	\$ 232,044	\$ 89,765	\$ 142,279	\$ 9	\$ 643,615	\$ 928,170	\$ -	\$ 468,896	\$ 468,896	\$ -	
Total Collection Expenses	\$ 3,472,188	\$ 868,053	\$ 834,733	\$ 33,320	\$ 766,577	\$ 3,257,096	\$ 3,472,188	\$ -	\$ 1,774,457	\$ 1,774,457	\$ -	

Collection Expenses



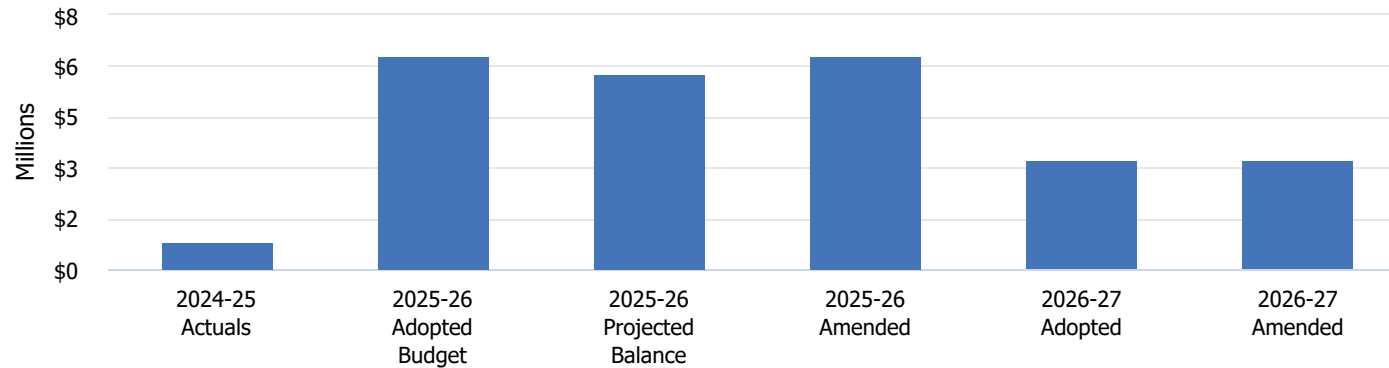
Wastewater System – Lift Station Riverside

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	2025-26 Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 411,038	\$ 102,760	\$ 36,850	\$ 65,910	\$ 7	\$ 279,219	\$ 411,038	\$ -	\$ 220,764	\$ 220,764	\$ -	
5003 Salaries - Over Time	60,000	15,000	10,090	4,910	-	50,180	60,000	-	30,000	30,000	-	
Benefits Expenses	146,098	36,527	22,530	13,997	-	118,109	146,098	-	76,730	76,730	-	
5063 Payroll Taxes	31,706	7,927	3,640	4,287	-	23,133	31,706	-	16,986	16,986	-	
5070 Adjustment for Vacancy	(29,348)	(7,337)	-	(7,337)	-	(14,674)	(29,348)	-	(15,676)	(15,676)	-	
5108 Regulatory Requirements	10,600	2,650	1,473	1,177	1,302	8,246	10,600	-	5,300	5,300	-	
5114 Post Employment Benefit Expense	98,360	24,590	58,594	(34,004)	-	107,774	98,360	-	49,180	49,180	-	
5201 Outside Services	218,000	54,500	71,765	(17,265)	29,196	252,530	218,000	-	109,000	109,000	-	
5210 Equipment Rental	40,000	10,000	-	10,000	-	20,000	40,000	-	10,000	10,000	-	
5301 Materials and Supplies	50,000	12,500	14,420	(1,920)	-	53,840	50,000	-	25,000	25,000	-	
5303 Safety Materials	-	-	1	(1)	-	2	-	-	-	-	-	
5307 Equipment Less than \$10,000	34,000	8,500	-	8,500	-	17,000	34,000	-	17,000	17,000	-	
5501 Electricity	630,000	157,500	101,720	55,780	-	518,440	630,000	-	340,000	340,000	-	
5502 Water	56,000	14,000	11,367	2,633	-	50,734	56,000	-	28,000	28,000	-	
5503 Refuse	24,000	6,000	4,371	1,629	1,489	20,742	24,000	-	12,000	12,000	-	
5509 Sewer	-	-	173	(173)	-	346	-	-	-	-	-	
6101 Capital Repairs and Maintenance	-	-	17,283	(17,283)	-	34,566	-	-	-	-	-	
Total Expenses	\$ 1,780,454	\$ 445,117	\$ 354,277	\$ 90,840	\$ 31,994	\$ 1,540,187	\$ 1,780,454	\$ -	\$ 924,284	\$ 924,284	\$ -	

Wastewater System - Lift Station WRCWRA

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 308,964	\$ 77,241	\$ 19,511	\$ 57,730	\$ 7	\$ 193,504	\$ 308,964	\$ -	\$ 165,623	\$ 165,623	\$ -	
5003 Salaries - Over Time	15,000	3,750	2,669	1,081	-	12,838	15,000	-	7,500	7,500	-	
Benefits Expenses	110,720	27,682	13,635	14,047	-	82,630	110,720	-	58,026	58,026	-	
5063 Payroll Taxes	23,806	5,952	1,743	4,209	-	15,389	23,806	-	12,729	12,729	-	
5070 Adjustment for Vacancy	(22,092)	(5,523)	-	(5,523)	-	(11,046)	(22,092)	-	(11,778)	(11,778)	-	
5108 Regulatory Requirements	11,800	2,950	-	2,950	-	5,900	11,800	-	5,900	5,900	-	
5201 Outside Services	128,800	32,200	70,973	(38,773)	-	206,346	128,800	-	65,400	65,400	-	
5210 Equipment Rental	20,000	5,000	-	5,000	-	10,000	20,000	-	10,000	10,000	-	
5301 Materials and Supplies	37,000	9,250	10,232	(982)	-	38,964	37,000	-	18,500	18,500	-	
5307 Equipment Less than \$10,000	34,000	8,500	-	8,500	-	17,000	34,000	-	17,000	17,000	-	
5501 Electricity	400,000	100,000	97,737	2,263	-	395,474	400,000	-	216,000	216,000	-	
5502 Water	7,200	1,800	1,399	401	3,240	6,398	7,200	-	3,600	3,600	-	
5503 Refuse	10,000	2,500	-	2,500	1,489	5,000	10,000	-	5,000	5,000	-	
Total Expenses	\$ 1,085,198	\$ 271,302	\$ 217,899	\$ 53,403	\$ 4,736	\$ 978,397	\$ 1,085,198	\$ -	\$ 573,500	\$ 573,500	\$ -	
Total Wastewater System	\$ 6,337,840	\$ 1,584,472	\$ 1,406,909	\$ 177,563	\$ 803,307	\$ 5,775,680	\$ 6,337,840	\$ -	\$ 3,272,241	\$ 3,272,241	\$ -	

Wastewater System



Wastewater Operating Expenses – Source Control

Source Control – Riverside

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		2026-27 Adopted	2026-27 Amended	
Salaries - Regular	\$ 86,714	\$ 43,358	\$ 31,329	\$ 12,029	\$ 51,689	\$ 62,658	\$ 86,714	\$ -	\$ 94,392	\$ 94,392	\$ -	
5003 Salaries - Over Time	2,500	1,250	1,065	185	876	2,130	2,500	-	2,500	2,500	-	
Benefits Expenses	27,894	13,949	12,826	1,123	20,352	25,652	27,894	-	30,004	30,004	-	
5063 Payroll Taxes	6,695	3,348	2,494	854	4,254	4,988	6,695	-	7,251	7,251	-	
5070 Adjustment for Vacancy	(6,054)	(3,027)	-	(3,027)	-	-	(6,054)	-	(6,571)	(6,571)	-	
5071 CalPERS Unfunded Liability	21,089	10,544	21,950	(11,406)	69,495	21,950	21,089	-	21,089	21,089	-	
5114 Post Employment Benefit Expense	24,590	12,295	70,313	(58,018)	-	70,313	24,590	-	24,590	24,590	-	
5201 Outside Services	15,000	7,500	2,940	4,560	14,835	5,880	15,000	-	15,750	15,750	-	
5211 Research and Monitoring	18,000	9,000	8,286	714	26,916	16,572	18,000	-	18,900	18,900	-	
5301 Materials and Supplies	2,500	1,250	1,784	(534)	813	3,568	2,500	-	2,500	2,500	-	
5307 Equipment Less than \$10,000	6,000	3,000	6,720	(3,720)	-	13,440	6,000	-	5,000	5,000	-	
5601 IT Equipment	3,500	1,750	-	1,750	-	-	3,500	-	1,000	1,000	-	
5602 Software	2,500	1,250	-	1,250	-	-	2,500	-	2,500	2,500	-	
Total Expenses	\$ 210,928	\$ 105,467	\$ 159,707	\$ (54,240)	\$ 189,230	\$ 227,151	\$ 210,928	\$ -	\$ 218,905	\$ 218,905	\$ -	

Source Control – IEBL

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		2026-27 Adopted	2026-27 Amended	
Salaries - Regular	\$ 171,401	\$ 85,701	\$ 108,696	\$ (22,995)	\$ 168,093	\$ 217,392	\$ 171,401	\$ -	\$ 186,523	\$ 186,523	\$ -	
5003 Salaries - Over Time	20,000	10,000	7,385	2,615	12,281	14,770	20,000	-	20,000	20,000	-	
Benefits Expenses	52,976	26,490	34,511	(8,021)	47,673	69,022	52,976	-	57,046	57,046	-	
5063 Payroll Taxes	13,235	6,618	8,947	(2,329)	14,314	17,894	13,235	-	14,318	14,318	-	
5070 Adjustment for Vacancy	(11,862)	(5,931)	-	(5,931)	-	-	(11,862)	-	(12,876)	(12,876)	-	
5201 Outside Services	55,000	27,500	7,350	20,150	50,824	14,700	55,000	-	57,750	57,750	-	
5211 Research and Monitoring	55,000	27,500	31,394	(3,894)	44,561	62,788	55,000	-	57,750	57,750	-	
5301 Materials and Supplies	15,000	7,500	7,497	3	5,055	14,994	15,000	-	15,000	15,000	-	
5303 Safety Materials	-	-	(73)	73	-	(73)	-	-	-	-	-	
5307 Equipment Less than \$10,000	20,000	10,000	-	10,000	6,793	-	20,000	-	10,000	10,000	-	
5601 IT Equipment	7,000	3,500	-	3,500	-	-	7,000	-	2,000	2,000	-	
5602 Software	5,000	2,500	-	2,500	-	-	5,000	-	5,000	5,000	-	
Total Expenses	\$ 402,750	\$ 201,378	\$ 205,707	\$ (4,329)	\$ 349,594	\$ 411,487	\$ 402,750	\$ -	\$ 412,511	\$ 412,511	\$ -	

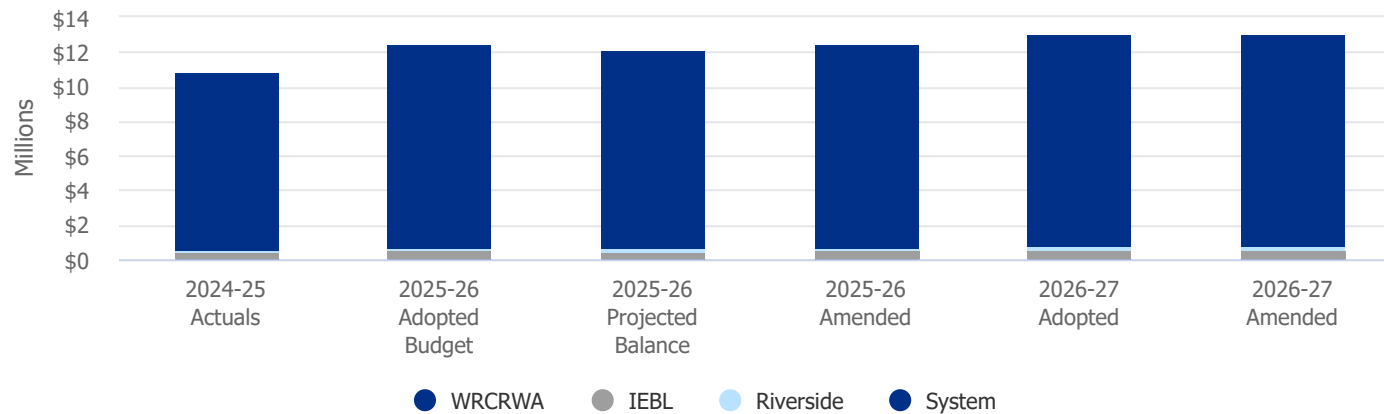
Source Control – WRCWRA

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 55,752	\$ 27,876	\$ 20,189	\$ 7,687	\$ 30,819	\$ 40,378	\$ 55,752	\$ -	\$ 60,700	\$ 60,700	\$ -	
5003 Salaries - Over Time	1,500	750	1,257	(507)	198	2,514	1,500	-	1,500	1,500	-	
Benefits Expenses	18,197	9,099	8,383	716	12,544	16,766	18,197	-	19,566	19,566	-	
5063 Payroll Taxes	4,304	2,152	1,675	477	2,554	3,350	4,304	-	4,661	4,661	-	
5070 Adjustment for Vacancy	(3,905)	(1,953)	-	(1,953)	-	-	(3,905)	-	(4,239)	(4,239)	-	
5201 Outside Services	15,000	7,500	566	6,934	8,417	1,132	15,000	-	15,750	15,750	-	
5211 Research and Monitoring	18,000	9,000	2,729	6,271	14,857	5,458	18,000	-	18,900	18,900	-	
5301 Materials and Supplies	2,500	1,250	-	1,250	968	-	2,500	-	2,500	2,500	-	
5307 Equipment Less than \$10,000	6,000	3,000	2,311	689	10,703	4,622	6,000	-	5,000	5,000	-	
5601 IT Equipment	3,500	1,750	-	1,750	-	-	3,500	-	1,000	1,000	-	
5602 Software	2,500	1,250	-	1,250	-	-	2,500	-	2,500	2,500	-	
Total Expenses	\$ 123,348	\$ 61,674	\$ 37,110	\$ 24,564	\$ 81,060	\$ 74,220	\$ 123,348	\$ -	\$ 127,838	\$ 127,838	\$ -	

Source Control – Wastewater System Treatment

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended	Adopted		Amended		
5801 City of Riverside	\$ 2,912,653	\$ 1,456,327	\$ 1,411,988	\$ 44,339	\$ 2,857,828	\$ 2,823,976	\$ 2,912,653	\$ -	\$ 3,058,285	\$ 3,058,285	\$ -	
5802 City of Riverside Surcharges	260,000	130,000	44,173	85,827	49,706	88,346	260,000	-	260,000	260,000	-	
5804 IEBL Treatment Charges	2,500,000	1,250,000	1,140,089	109,911	2,264,205	2,280,178	2,500,000	-	2,600,000	2,600,000	-	
5805 IEBL Treatment Charges - Eastvale	13,200	6,600	6,000	600	12,600	12,000	13,200	-	13,200	13,200	-	
5806 WRCRWA Treatment Charges	5,310,410	2,655,205	2,680,052	(24,847)	4,343,276	5,360,104	5,310,410	-	5,575,931	5,575,931	-	
5807 WRCRWA Administrative Charges	816,655	408,328	408,317	11	699,336	816,634	816,655	-	857,488	857,488	-	
Total Expenses	\$ 11,812,918	\$ 5,906,460	\$ 5,690,619	\$ 215,841	\$ 10,226,951	\$ 11,381,238	\$ 11,812,918	\$ -	\$ 12,364,904	\$ 12,364,904	\$ -	
Total Source Control Expenses	\$ 12,549,944	\$ 6,274,979	\$ 6,093,143	\$ 181,836	\$ 10,846,835	\$ 12,094,096	\$ 12,549,944	\$ -	\$ 13,124,158	\$ 13,124,158	\$ -	

Total Source Control



Wastewater Operating Expenses – Internal Programs & Administration Departments

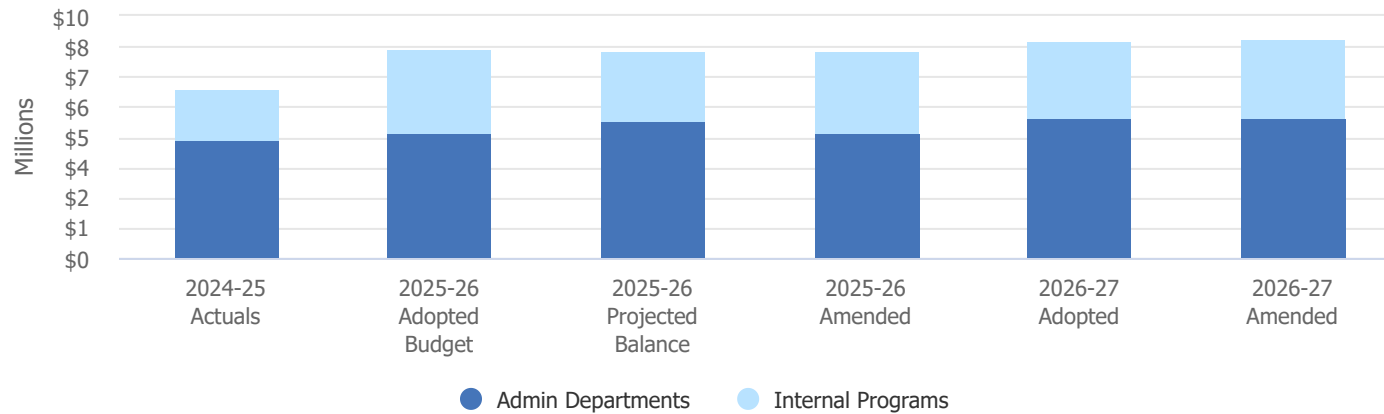
Internal Programs

Acct No. – Description	2025-26 Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
5130 Emergency Preparedness & Safety	\$ 220,043	\$ 110,022	\$ 84,259	\$ 25,763	\$ 161,317	\$ 168,518	\$ 220,043	\$ -	\$ 161,826	\$ 161,826	\$ -
5131 Fleet Services	459,608	229,804	221,745	8,059	464,689	443,490	459,608	-	450,044	450,044	-
5132 Public Affairs	313,663	156,832	72,721	84,111	167,153	145,442	254,603	(59,060)	259,259	318,319	59,060
5133 Government Affairs	152,460	76,230	46,262	29,968	60,274	92,524	152,460	-	161,333	161,333	-
5134 Facilities	854,648	427,324	470,240	(42,916)	663,428	940,480	854,648	-	773,926	773,926	-
5136 Planning	566,280	283,140	126,083	157,057	164,541	252,166	566,280	-	547,950	547,950	-
5138 Development Engineering Allocation	397,991	198,996	181,628	17,368	-	363,256	397,991	-	394,232	394,232	-
5139 SCADA	399,517	199,759	157,128	42,631	408,231	314,256	349,517	(50,000)	314,740	364,740	50,000
Total Internal Programs	\$ 3,364,210	\$ 1,682,107	\$ 1,360,066	\$ 322,041	\$ 2,089,633	\$ 2,720,132	\$ 3,255,150	\$ (109,060)	\$ 3,063,310	\$ 3,172,370	\$ 109,060

Administration Departments

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Projected Balance		2024-25 Actuals	2025-26 Amended	2026-27 Adopted		2026-27 Amended		
5120 Board/GM Services	\$ 522,911	\$ 261,456	\$ 296,616	\$ (35,160)	\$ 522,609	\$ 593,232	\$ 540,411	\$ 17,500	\$ 587,522	\$ 582,272	\$ (5,250)	
5121 Finance and Administration Department	1,216,549	608,275	680,125	(71,850)	996,302	1,360,250	1,216,549	-	1,255,359	1,255,359	-	
5122 Information Technology Department	573,278	286,639	433,387	(146,748)	480,046	866,774	573,278	-	618,792	618,792	-	
5123 Records Retention Department	178,343	89,172	86,644	2,528	132,213	173,288	178,343	-	178,154	178,154	-	
5124 Human Resources Department	237,919	118,960	114,790	4,170	212,872	229,580	237,919	-	237,302	237,302	-	
5125 Customer Service	1,541,948	770,974	750,560	20,414	1,460,225	1,501,120	1,541,948	-	1,681,272	1,681,272	-	
5126 Engineering & Development	725,284	362,642	393,512	(30,870)	884,753	787,024	725,284	-	998,891	998,891	-	
Total Administration Departments	\$ 4,996,232	\$ 2,498,118	\$ 2,755,634	\$ (257,516)	\$ 4,689,020	\$ 5,511,268	\$ 5,013,732	\$ 17,500	\$ 5,557,292	\$ 5,552,042	\$ (5,250)	
Total Admin and Internal Programs	\$ 8,360,442	\$ 4,180,225	\$ 4,115,700	\$ 64,525	\$ 6,778,653	\$ 8,231,400	\$ 8,268,882	\$ (91,560)	\$ 8,620,602	\$ 8,724,412	\$ 103,810	

Internal Programs & Admin Departments



Wastewater Non-Operating Activity

Non-Operating Revenues

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended	2026-27 Adopted		2026-27 Amended		
4301 Secured Property Taxes	\$ 4,700,000	\$ 2,350,000	\$ 2,350,000	\$ -	\$ 4,520,167	\$ 4,700,000	\$ 4,700,000	\$ -	\$ 4,850,000	\$ 4,850,000	\$ -	
4302 Unsecured Property Taxes	350,000	175,000	175,000	-	713,306	350,000	350,000	-	350,000	350,000	-	
4303 Homeowners Property Tax Relief	90,000	45,000	45,000	-	182,988	90,000	90,000	-	90,000	90,000	-	
Total Property Tax Revenue	\$ 5,140,000	\$ 2,570,000	\$ 2,570,000	\$ -	\$ 5,416,461	\$ 5,140,000	\$ 5,140,000	\$ -	\$ 5,290,000	\$ 5,290,000	\$ -	

Interest and Other Revenues

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended	2026-27 Adopted		2026-27 Amended		
4501 Interest Income	\$ 1,900,000	\$ 950,000	\$ 1,306,532	\$ 356,532	\$ 2,624,708	\$ 2,613,064	\$ 1,900,000	\$ -	\$ 1,900,000	\$ 1,900,000	\$ -	
7001 Transfer In	2,064,704	1,032,352	-	(1,032,352)	-	-	2,064,704	-	2,064,704	2,064,704	-	
Total Revenues	\$ 3,964,704	\$ 1,982,352	\$ 1,306,532	\$ (675,820)	\$ 2,624,708	\$ 2,613,064	\$ 3,964,704	\$ -	\$ 3,964,704	\$ 3,964,704	\$ -	

Debt Service Expenses

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended					
6001 Long-Term Debt Principal	\$ 3,074,335	\$ 1,537,168	\$ 3,074,333	\$ (1,537,165)	\$ 13	\$ 3,074,335	\$ 3,074,335	\$ -	\$ 3,164,940	\$ 3,164,940	\$ -	
6002 Interest Expense	2,752,030	1,376,015	816,964	559,051	1,718,930	1,633,928	2,752,030	-	2,710,060	2,710,060	-	
6003 Bond Discount/Premium Expense	(27,250)	(13,625)	(13,623)	(2)	(27,245)	(27,246)	(27,250)	-	(27,250)	(27,250)	-	
6004 Cost of Issuance Expense	-	-	(1,852)	1,852	15,027	(3,704)	-	-	-	-	-	
6020 Subscription Financing - Principal	-	-	16,431	(16,431)	-	32,862	-	-	-	-	-	
6021 Subscription Financing - Interest	-	-	1,829	(1,829)	1,072	3,658	-	-	-	-	-	
Total Debt Expense	\$ 5,799,115	\$ 2,899,558	\$ 3,894,082	\$ (994,524)	\$ 1,707,797	\$ 4,713,833	\$ 5,799,115	\$ -	\$ 5,847,750	\$ 5,847,750	\$ -	

Non-Operating Expenses

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended					
6005 Fiscal Agent Fees	\$ 7,000	\$ 3,500	\$ 3,400	\$ 100	\$ 7,485	\$ 6,800	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -	
6006 Investment and Arbitrage Expense	41,000	20,500	21,203	(703)	38,743	42,406	41,000	-	41,000	41,000	-	
6007 Unrealized Gain/Loss	-	-	6,380	(6,380)	(770,866)	12,760	-	-	-	-	-	
6008 Depreciation Expense	-	-	3,442,322	(3,442,322)	6,255,782	6,884,644	-	-	-	-	-	
6009 Uncollectible Accounts	-	-	41,305	(41,305)	72,833	82,610	-	-	-	-	-	
6011 Tax Collection Expense	20,500	10,250	5,489	4,761	18,585	10,978	20,500	-	20,500	20,500	-	
6016 Amortization Expense	-	-	208,710	(208,710)	672,801	417,420	-	-	-	-	-	
6101 Capital Repairs and Maintenance	5,289,100	2,644,550	17,283	2,627,267	191,619	34,566	5,289,100	-	2,943,543	2,943,543	-	
6105 Capital Outlay - Vehicles and Equipment	-	-	22,778	(22,778)	4,758	45,556	-	-	-	-	-	
7002 Transfers Out	381,542	190,771	190,771	-	503,978	381,542	381,542	-	401,879	401,879	-	
7006 Transfer to Capital Fund	9,915,787	4,957,894	-	4,957,894	-	-	9,915,787	-	8,792,006	8,792,006	-	
Total Non-Operating Expenses	\$ 15,654,929	\$ 7,827,465	\$ 3,959,641	\$ 3,867,824	\$ 6,995,718	\$ 7,919,282	\$ 15,654,929	\$ -	\$ 12,205,928	\$ 12,205,928	\$ -	

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

Wastewater Capital Fund

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Revenues												
4401 Facility Fees	\$ 23,630,609	\$ 11,815,305	\$ 11,725,380	\$ (89,925)	\$ 3,736,077	\$ 23,450,760	\$ 23,630,609	\$ -	\$ 12,106,933	\$ 12,106,933	\$ -	
4603 Reimbursed Costs	-	-	-	-	49,739	-	-	-	-	-	-	
4903 Transfer In for Working Capital	9,915,787	4,957,894	-	(4,957,894)	-	-	9,915,787	-	8,792,006	8,792,006	-	
Total Revenues	33,546,396	16,773,199	11,725,380	(5,047,819)	3,785,816	23,450,760	33,546,396	-	20,898,939	20,898,939	-	
Expenses												
Salaries - Regular	1,023,839	511,920	125,954	385,966	53,203	251,908	1,023,839	-	1,104,100	1,104,100	-	
5002 Salaries - Part Time	-	-	798	(798)	-	1,596	-	-	-	-	-	
5003 Salaries - Over Time	-	-	382	(382)	4,701	764	-	-	-	-	-	
Benefits Expenses	286,485	143,244	48,373	94,871	74,709	96,746	286,485	-	302,552	302,552	-	
5063 Payroll Taxes	75,997	37,999	9,141	28,858	10,950	18,282	75,997	-	80,734	80,734	-	
5070 Adjustment for Vacancy	(69,316)	(34,658)	-	(34,658)	-	-	(69,316)	-	(74,369)	(74,369)	-	
6100 Capitalized Labor	-	-	-	-	(112,782)	-	-	-	-	-	-	
6101 Capital Repairs and Maintenance	1,375,000	687,500	-	687,500	-	-	1,375,000	-	630,193	630,193	-	
6109 Capital Outlay - Working Capital	9,915,787	4,957,894	-	4,957,894	-	-	9,915,787	-	8,792,006	8,792,006	-	
6110 Capital Outlay - CIP (Construction in Progress)	9,464,741	4,732,371	-	4,732,371	-	-	9,464,741	-	5,159,474	5,159,474	-	
Total Expenses	22,072,533	11,036,270	184,648	10,851,622	30,781	369,296	22,072,533	-	15,994,690	15,994,690	-	
Net Change in Fund Balance	\$ 11,473,863	\$ 5,736,929	\$ 11,540,732	\$ (5,803,803)	\$ 3,755,035	\$ 23,081,464	\$ 11,473,863	\$ -	\$ 4,904,249	\$ 4,904,249	\$ -	

Eastvale Park Fund Summary - Fund 300
 FY 2025-2026 & 2026-2027 Budget

Description	2025-26 Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
Operating Revenue											
Assessment Revenue	\$ 11,451,061	\$ 5,725,531	\$ 5,725,530	\$ (1)	\$ 10,995,043	\$ 11,451,060	\$ 11,451,061	\$ -	\$ 11,732,065	\$ 11,732,065	\$ -
Community Services	2,328,200	1,164,103	522,085	(642,018)	1,617,372	1,044,170	2,328,200	-	2,382,810	2,382,810	-
Other Revenues	-	-	10,870	10,870	12,780	21,740	-	-	-	-	-
Recreation Revenue	1,290,340	645,170	623,571	(21,599)	935,131	658,564	1,290,340	-	1,314,100	1,314,100	-
Total Operating Revenue	\$ 15,069,601	\$ 7,534,804	\$ 6,882,056	\$ (652,748)	\$ 13,560,326	\$ 13,175,534	\$ 15,069,601	\$ -	\$ 15,428,975	\$ 15,428,975	\$ -
Operating Expenses											
Community Services	\$ 2,734,324	\$ 1,367,273	\$ 1,083,594	\$ 283,679	\$ 2,118,298	\$ 2,167,188	\$ 2,734,324	\$ -	\$ 2,766,942	\$ 2,766,942	\$ -
Park & Facility Maintenance	9,039,697	4,519,881	4,401,073	118,808	8,641,758	8,793,836	9,031,353	(8,344)	9,406,682	9,415,026	8,344
Park Security & Facility Operations	1,856,472	928,258	909,254	19,004	1,423,974	1,818,508	1,856,472	-	1,919,949	1,919,949	-
Recreation Program	888,583	444,314	448,887	(4,573)	1,102,578	898,329	888,583	-	905,094	905,094	-
Total Operating Expenses	14,519,076	7,259,726	6,842,808	416,918	13,286,608	13,677,861	14,510,732	(8,344)	14,998,667	15,007,011	8,344
Net Operating Gain/(Loss)	\$ 550,525	\$ 275,078	\$ 39,248	\$ 235,830	\$ 273,718	\$ (502,327)	\$ 558,869	\$ 8,344	\$ 430,308	\$ 421,964	\$ (8,344)
Non-Operating Revenue											
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ 465,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	-	-	-	-	214,044	-	-	-	-	-	-
Investment Earnings	100,000	50,000	204,821	154,821	454,338	409,642	100,000	-	100,000	100,000	-
Other Revenues	180,964	90,482	136,539	46,057	233,664	247,836	180,964	-	180,964	180,964	-
Total Non-Operating Revenue	\$ 280,964	\$ 140,482	\$ 341,360	\$ 200,878	\$ 1,367,046	\$ 657,478	\$ 280,964	\$ -	\$ 280,964	\$ 280,964	\$ -
Non-Operating Expenses											
General Administration	\$ -	\$ -	\$ (900,571)	\$ 900,571	\$ (1,211,031)	\$ (1,376,754)	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	-	-	44,859	(44,859)	78,983	89,718	-	-	-	-	-
Other Non-Operating Expenses	1,679,700	839,850	1,985,067	(1,145,217)	1,670,300	3,970,134	1,679,700	-	1,161,500	1,161,500	-
Park & Facility Maintenance	-	-	-	-	428	-	-	-	-	-	-
Total Non-Operating Expenses	1,679,700	839,850	1,129,355	(289,505)	538,680	2,683,098	1,679,700	-	1,161,500	1,161,500	-
Net Non-Operating Gain/(Loss)	\$ (1,398,736)	\$ (699,368)	\$ (787,995)	\$ 88,627	\$ 828,366	\$ (2,025,620)	\$ (1,398,736)	\$ -	\$ (880,536)	\$ (880,536)	\$ -
Total Net Change in Fund Balance	\$ (848,211)	\$ (424,290)	\$ (1,649,318)	\$ 1,225,028	\$ (108,947)	\$ (3,904,701)	\$ (839,867)	\$ 8,344	\$ (450,228)	\$ (458,572)	\$ (8,344)

Eastvale Parks Operating Revenues

Recreation Programs Revenues

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended					
4260 Youth Programs	\$ 102,240	\$ 51,120	\$ 21,601	\$ (29,519)	\$ 165,258	\$ 43,202	\$ 102,240	\$ -	\$ 115,200	\$ 115,200	\$ -	
4261 Field Allocations	350,000	175,000	277,264	102,264	-	(34,050)	350,000	-	350,000	350,000	-	
4262 Adult Sports	9,200	4,600	1,095	(3,505)	(341)	2,190	9,200	-	9,200	9,200	-	
4263 Youth Sports	266,400	133,200	106,757	(26,443)	259,046	213,514	266,400	-	277,200	277,200	-	
4264 Contract Classes	550,000	275,000	215,481	(59,519)	504,205	430,962	550,000	-	550,000	550,000	-	
4265 Senior Programs	12,500	6,250	1,373	(4,877)	6,963	2,746	12,500	-	12,500	12,500	-	
Total Revenues	\$ 1,290,340	\$ 645,170	\$ 623,571	\$ (21,599)	\$ 935,131	\$ 658,564	\$ 1,290,340	\$ -	\$ 1,314,100	\$ 1,314,100	\$ -	

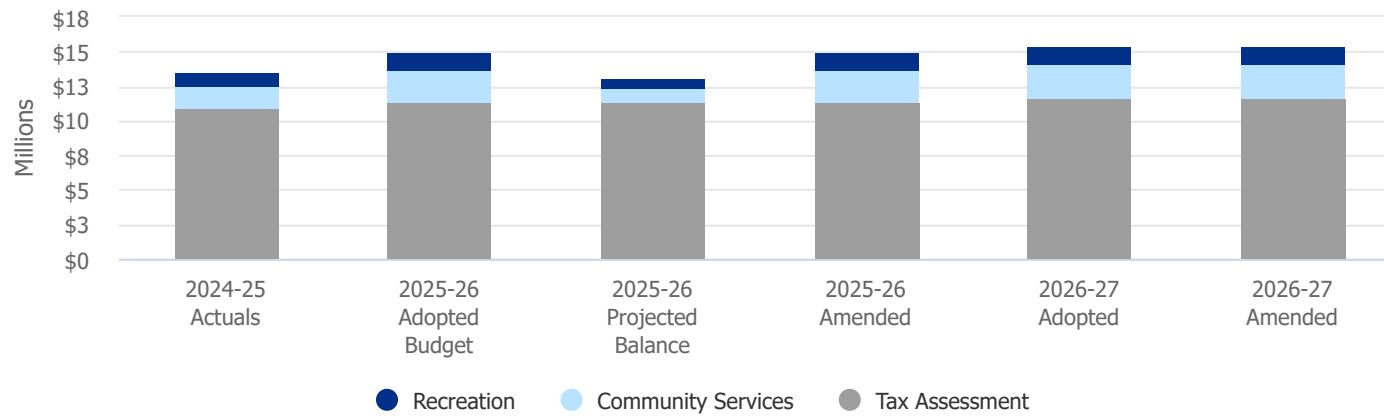
Community Services Revenues

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended					
4220 Kids Zone Clara Barton	\$ 260,505	\$ 130,253	\$ 74,222	\$ (56,031)	\$ 179,608	\$ 148,444	\$ 260,505	\$ -	\$ 260,505	\$ 260,505	\$ -	
4221 Kids Zone - Eastvale	103,875	51,938	21,434	(30,504)	92,594	42,868	103,875	-	103,875	103,875	-	
4222 Kids Zone - Reagan	392,195	196,098	70,962	(125,136)	205,551	141,924	392,195	-	438,375	438,375	-	
4223 Kids Zone - Rondo	360,275	180,138	99,746	(80,392)	239,861	199,492	360,275	-	360,275	360,275	-	
4224 Kids Zone - Rosa Parks	392,195	196,098	88,089	(108,009)	259,327	176,178	392,195	-	392,195	392,195	-	
4230 Special Events - PIP	250,000	125,000	8	(124,992)	254,357	16	250,000	-	250,000	250,000	-	
4231 Special Events - Summer Concerts	4,500	2,250	2,715	465	8,350	5,430	4,500	-	4,500	4,500	-	
4232 Special Events - Fall Festival	22,500	11,250	13,277	2,027	20,711	26,554	22,500	-	22,500	22,500	-	
4233 Special Events - Winter Wonderland	16,250	8,125	9,770	1,645	12,738	19,540	16,250	-	16,250	16,250	-	
4234 Special Events - Miscellaneous	7,600	3,800	3,535	(265)	20,394	7,070	7,600	-	7,600	7,600	-	
4235 Special Events - Community Campout	2,500	1,250	-	(1,250)	-	-	2,500	-	2,500	2,500	-	
4237 Special Events - Eggcellent Adventure	5,000	2,500	-	(2,500)	-	-	5,000	-	5,000	5,000	-	
4239 Special Events - Youth Camps	131,100	65,550	25,952	(39,598)	-	51,904	131,100	-	138,100	138,100	-	
4240 Reservations - HNC	3,000	1,500	180	(1,320)	4,000	360	3,000	-	3,000	3,000	-	
4241 Reservations - ECC	204,575	102,288	79,879	(22,409)	218,683	159,758	204,575	-	204,575	204,575	-	
4242 Reservations - Desi	142,380	71,190	29,136	(42,054)	79,648	58,272	142,380	-	142,560	142,560	-	
4243 Reservations - Picnic Shelters	29,750	14,875	3,180	(11,695)	21,550	6,360	29,750	-	31,000	31,000	-	
Total Revenues	\$ 2,328,200	\$ 1,164,103	\$ 522,085	\$ (642,018)	\$ 1,617,372	\$ 1,044,170	\$ 2,328,200	\$ -	\$ 2,382,810	\$ 2,382,810	\$ -	

Tax Assessment Revenues

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
4320 Assessment Revenues	\$ 11,451,061	\$ 5,725,531	\$ 5,725,530	\$ (1)	\$ 10,995,043	\$ 11,451,060	\$ 11,451,061	\$ -	\$ 11,732,065	\$ 11,732,065	\$ -	
Total Revenues	\$ 11,451,061	\$ 5,725,531	\$ 5,725,530	\$ (1)	\$ 10,995,043	\$ 11,451,060	\$ 11,451,061	\$ -	\$ 11,732,065	\$ 11,732,065	\$ -	
Total Park Revenues	\$ 15,069,601	\$ 7,534,804	\$ 6,871,186	\$ (663,618)	\$ 13,547,546	\$ 13,153,794	\$ 15,069,601	\$ -	\$ 15,428,975	\$ 15,428,975	\$ -	

Park Revenues



Recreation Programs – Senior Programs

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 22,630	\$ 11,315	\$ 9,194	\$ 2,121	\$ 11,864	\$ 18,388	\$ 22,630	\$ -	\$ 24,711	\$ 24,711	\$ -	
5002 Salaries - Part Time	20,069	10,035	12,330	(2,295)	42,394	24,660	20,069	-	20,069	20,069	-	
5003 Salaries - Over Time	1,000	500	43	457	656	86	1,000	-	1,000	1,000	-	
Benefits Expenses	4,772	2,387	3,242	(855)	5,265	6,484	4,772	-	5,130	5,130	-	
5063 Payroll Taxes	1,756	878	1,650	(772)	4,669	3,300	1,756	-	1,915	1,915	-	
5070 Adjustment for Vacancy	(1,458)	(729)	-	(729)	-	-	(1,458)	-	(1,588)	(1,588)	-	
5120 Board/GM Services	360	180	205	(25)	476	410	360	-	398	398	-	
5121 Finance and Administration Department	838	419	471	(52)	907	942	838	-	850	850	-	
5122 Information Technology Department	395	198	300	(102)	437	600	395	-	419	419	-	
5123 Records Retention Department	123	62	60	2	120	120	123	-	121	121	-	
5124 Human Resources Department	4,190	2,095	2,024	71	4,731	4,048	4,190	-	4,136	4,136	-	
5129 Park Operations Administrative Expenses	16,142	8,071	9,906	(1,835)	6,903	19,812	16,142	-	16,940	16,940	-	
5130 Emergency Preparedness & Safety	152	76	58	18	147	116	152	-	110	110	-	
5131 Fleet Services	908	454	441	13	841	882	908	-	894	894	-	
5132 Public Affairs	216	108	50	58	152	100	216	-	176	176	-	
5133 Government Affairs	105	53	32	21	55	64	105	-	109	109	-	
5201 Outside Services	-	-	1,456	(1,456)	1,474	2,912	-	-	-	-	-	
5301 Materials and Supplies	10,000	5,000	2,825	2,175	7,756	5,650	10,000	-	10,000	10,000	-	
Total Expenses	\$ 82,198	\$ 41,102	\$ 44,287	\$ (3,185)	\$ 88,847	\$ 88,574	\$ 82,198	\$ -	\$ 85,390	\$ 85,390	\$ -	

Recreation Programs – Youth Programs

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		Adopted	Amended	
Salaries - Regular	\$ 5,626	\$ 2,813	\$ 4,085	\$ (1,272)	\$ 18,119	\$ 8,170	\$ 5,626	\$ -	\$ 6,143	\$ 6,143	\$ -	
5002 Salaries - Part Time	79,383	39,692	53,908	(14,216)	146,357	107,816	79,383	-	79,383	79,383	-	
5003 Salaries - Over Time	-	-	-	-	25	-	-	-	-	-	-	
Benefits Expenses	1,464	732	16,142	(15,410)	26,806	32,284	1,464	-	1,572	1,572	-	
5063 Payroll Taxes	435	218	4,499	(4,281)	13,700	8,998	435	-	475	475	-	
5070 Adjustment for Vacancy	(376)	(188)	-	(188)	-	-	(376)	-	(410)	(410)	-	
5120 Board/GM Services	577	289	327	(38)	2,169	654	577	-	616	616	-	
5121 Finance and Administration Department	1,342	671	750	(79)	4,135	1,500	1,342	-	1,316	1,316	-	
5122 Information Technology Department	632	316	478	(162)	1,992	956	632	-	649	649	-	
5123 Records Retention Department	197	99	95	4	549	190	197	-	187	187	-	
5124 Human Resources Department	8,394	4,197	4,048	149	22,567	8,096	8,394	-	7,966	7,966	-	
5129 Park Operations Administrative Expenses	32,342	16,171	19,813	(3,642)	31,486	39,626	32,342	-	32,627	32,627	-	
5130 Emergency Preparedness & Safety	243	122	93	29	670	186	243	-	170	170	-	
5131 Fleet Services	1,454	727	944	(217)	4,308	1,888	1,454	-	1,384	1,384	-	
5132 Public Affairs	346	173	80	93	694	160	346	-	272	272	-	
5133 Government Affairs	168	84	51	33	250	102	168	-	169	169	-	
5201 Outside Services	1,000	500	(555)	1,055	16,641	(555)	1,000	-	1,000	1,000	-	
5209 Uniforms	-	-	-	-	40	-	-	-	-	-	-	
5212 Printing	-	-	-	-	114	-	-	-	-	-	-	
5301 Materials and Supplies	6,600	3,300	3,462	(162)	15,407	6,924	6,600	-	6,600	6,600	-	
Total Expenses	\$ 139,827	\$ 69,916	\$ 108,220	\$ (38,304)	\$ 306,029	\$ 216,995	\$ 139,827	\$ -	\$ 140,119	\$ 140,119	\$ -	

Recreation Programs – Field Allocations

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 14,440	\$ 7,221	\$ 6,615	\$ 606	\$ 21,316	\$ 13,230	\$ 14,440	\$ -	\$ 15,311	\$ 15,311	\$ -	
5002 Salaries - Part Time	12,042	6,021	-	6,021	126	-	12,042	-	12,042	12,042	-	
5003 Salaries - Over Time	-	-	-	-	895	-	-	-	-	-	-	
Benefits Expenses	3,732	1,868	2,056	(188)	6,123	4,112	3,732	-	3,838	3,838	-	
5063 Payroll Taxes	1,118	559	547	12	1,870	1,094	1,118	-	1,185	1,185	-	
5070 Adjustment for Vacancy	(964)	(482)	-	(482)	-	-	(964)	-	(1,017)	(1,017)	-	
5120 Board/GM Services	198	99	113	(14)	334	226	198	-	217	217	-	
5121 Finance and Administration Department	461	231	259	(28)	636	518	461	-	463	463	-	
5122 Information Technology Department	217	109	165	(56)	307	330	217	-	228	228	-	
5123 Records Retention Department	68	34	33	1	84	66	68	-	66	66	-	
5124 Human Resources Department	2,531	1,266	1,215	51	3,131	2,430	2,531	-	2,465	2,465	-	
5129 Park Operations Administrative Expenses	9,751	4,876	5,944	(1,068)	4,844	11,888	9,751	-	10,095	10,095	-	
5130 Emergency Preparedness & Safety	83	42	32	10	103	64	83	-	60	60	-	
5131 Fleet Services	500	250	-	250	120	-	500	-	487	487	-	
5132 Public Affairs	119	60	28	32	107	56	119	-	96	96	-	
5133 Government Affairs	58	29	18	11	38	36	58	-	60	60	-	
5301 Materials and Supplies	2,000	1,000	-	1,000	-	-	2,000	-	2,000	2,000	-	
Total Expenses	\$ 46,354	\$ 23,183	\$ 17,025	\$ 6,158	\$ 40,034	\$ 34,050	\$ 46,354	\$ -	\$ 47,596	\$ 47,596	\$ -	

Recreation Programs – Adult Sports

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		Adopted	Amended	
Salaries - Regular	\$ 5,761	\$ 2,881	\$ 2,616	\$ 265	\$ 7,054	\$ 5,232	\$ 5,761	\$ -	\$ 6,178	\$ 6,178	\$ -	
5002 Salaries - Part Time	4,747	2,374	-	2,374	-	-	4,747	-	4,747	4,747	-	
5003 Salaries - Over Time	-	-	-	-	224	-	-	-	-	-	-	
Benefits Expenses	1,430	716	784	(68)	1,958	1,568	1,430	-	1,496	1,496	-	
5063 Payroll Taxes	446	223	216	7	609	432	446	-	478	478	-	
5070 Adjustment for Vacancy	(382)	(191)	-	(191)	-	-	(382)	-	(408)	(408)	-	
5120 Board/GM Services	77	39	42	(3)	342	84	77	-	84	84	-	
5121 Finance and Administration Department	178	89	96	(7)	652	192	178	-	180	180	-	
5122 Information Technology Department	84	42	61	(19)	314	122	84	-	89	89	-	
5123 Records Retention Department	26	13	12	1	87	24	26	-	26	26	-	
5124 Human Resources Department	1,004	502	478	24	3,472	956	1,004	-	984	984	-	
5129 Park Operations Administrative Expenses	3,870	1,935	2,341	(406)	4,965	4,682	3,870	-	4,031	4,031	-	
5130 Emergency Preparedness & Safety	32	16	12	4	106	24	32	-	23	23	-	
5131 Fleet Services	193	97	90	7	605	180	193	-	190	190	-	
5132 Public Affairs	46	23	10	13	109	20	46	-	37	37	-	
5133 Government Affairs	22	11	7	4	39	14	22	-	23	23	-	
5201 Outside Services	-	-	-	-	599	-	-	-	-	-	-	
5301 Materials and Supplies	500	250	-	250	-	-	500	-	500	500	-	
Total Expenses	\$ 18,034	\$ 9,020	\$ 6,765	\$ 2,255	\$ 21,135	\$ 13,530	\$ 18,034	\$ -	\$ 18,658	\$ 18,658	\$ -	

Recreation Programs – Youth Sports

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 20,225	\$ 10,113	\$ 9,190	\$ 923	\$ 21,512	\$ 18,380	\$ 20,225	\$ -	\$ 21,401	\$ 21,401	\$ -	
5002 Salaries - Part Time	69,644	34,822	16,245	18,577	33,226	32,490	69,644	-	69,644	69,644	-	
5003 Salaries - Over Time	-	-	-	-	1,157	-	-	-	-	-	-	
Benefits Expenses	5,267	2,634	3,213	(579)	6,182	6,426	5,267	-	5,399	5,399	-	
5063 Payroll Taxes	1,566	783	2,121	(1,338)	4,883	4,242	1,566	-	1,656	1,656	-	
5070 Adjustment for Vacancy	(1,353)	(677)	-	(677)	-	-	(1,353)	-	(1,423)	(1,423)	-	
5120 Board/GM Services	909	455	515	(60)	1,051	1,030	909	-	1,018	1,018	-	
5121 Finance and Administration Department	2,116	1,058	1,182	(124)	2,004	2,364	2,116	-	2,175	2,175	-	
5122 Information Technology Department	997	499	753	(254)	966	1,506	997	-	1,072	1,072	-	
5123 Records Retention Department	310	155	151	4	266	302	310	-	309	309	-	
5124 Human Resources Department	8,780	4,390	4,232	158	7,965	8,464	8,780	-	8,387	8,387	-	
5129 Park Operations Administrative Expenses	33,826	16,913	20,713	(3,800)	15,259	41,426	33,826	-	34,354	34,354	-	
5130 Emergency Preparedness & Safety	383	192	146	46	324	292	383	-	280	280	-	
5131 Fleet Services	2,292	1,146	1,106	40	1,859	2,212	2,292	-	2,288	2,288	-	
5132 Public Affairs	545	273	126	147	336	252	545	-	449	449	-	
5133 Government Affairs	265	133	80	53	121	160	265	-	280	280	-	
5201 Outside Services	25,640	12,820	13,749	(929)	21,454	27,498	25,640	-	30,000	30,000	-	
5209 Uniforms	-	-	-	-	1,002	-	-	-	-	-	-	
5212 Printing	-	-	-	-	261	-	-	-	-	-	-	
5301 Materials and Supplies	27,400	13,700	12,674	1,026	26,411	25,348	27,400	-	30,000	30,000	-	
Total Expenses	\$ 198,812	\$ 99,409	\$ 86,196	\$ 13,213	\$ 146,239	\$ 172,392	\$ 198,812	\$ -	\$ 207,289	\$ 207,289	\$ -	

Recreation Programs – Contract Classes

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		Adopted	Amended	
Salaries - Regular	\$ 24,476	\$ 12,238	\$ 11,848	\$ 390	\$ 30,043	\$ 23,696	\$ 24,476	\$ -	\$ 26,630	\$ 26,630	\$ -	
5002 Salaries - Part Time	13,380	6,690	4,326	2,364	1,224	8,652	13,380	-	13,380	13,380	-	
5003 Salaries - Over Time	-	-	-	-	5	-	-	-	-	-	-	
Benefits Expenses	7,044	3,524	4,268	(744)	9,187	8,536	7,044	-	7,509	7,509	-	
5063 Payroll Taxes	1,897	949	1,220	(271)	2,356	2,440	1,897	-	2,062	2,062	-	
5070 Adjustment for Vacancy	(1,671)	(836)	-	(836)	-	-	(1,671)	-	(1,810)	(1,810)	-	
5106 Postage	-	-	-	-	9,165	-	-	-	-	-	-	
5115 Office Supplies	-	-	-	-	296	-	-	-	-	-	-	
5120 Board/GM Services	2,247	1,124	1,274	(150)	3,354	2,548	2,247	-	2,400	2,400	-	
5121 Finance and Administration Department	5,227	2,614	2,921	(307)	6,394	5,842	5,227	-	5,127	5,127	-	
5122 Information Technology Department	2,463	1,232	1,861	(629)	3,081	3,722	2,463	-	2,527	2,527	-	
5123 Records Retention Department	766	383	372	11	848	744	766	-	728	728	-	
5124 Human Resources Department	3,589	1,795	1,730	65	3,846	3,460	3,589	-	3,575	3,575	-	
5129 Park Operations Administrative Expenses	13,828	6,914	8,465	(1,551)	48,683	16,930	13,828	-	14,643	14,643	-	
5130 Emergency Preparedness & Safety	945	473	362	111	1,035	724	945	-	661	661	-	
5131 Fleet Services	5,664	2,832	2,734	98	5,933	5,468	5,664	-	5,392	5,392	-	
5132 Public Affairs	1,348	674	312	362	1,073	624	1,348	-	1,059	1,059	-	
5133 Government Affairs	655	328	199	129	387	398	655	-	659	659	-	
5201 Outside Services	320,000	160,000	144,487	15,513	318,181	288,974	320,000	-	320,000	320,000	-	
5212 Printing	1,000	500	-	500	54,953	-	1,000	-	1,000	1,000	-	
5301 Materials and Supplies	500	250	-	250	250	-	500	-	500	500	-	
Total Expenses	\$ 403,358	\$ 201,684	\$ 186,379	\$ 15,305	\$ 500,294	\$ 372,758	\$ 403,358	\$ -	\$ 406,042	\$ 406,042	\$ -	
Total Recreation Expenses	\$ 888,583	\$ 444,314	\$ 448,872	\$ (4,558)	\$ 1,102,578	\$ 898,299	\$ 888,583	\$ -	\$ 905,094	\$ 905,094	\$ -	

Community Services – Kid Zone Clara Barton

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 14,054	\$ 7,027	\$ 4,356	\$ 2,671	\$ 13,108	\$ 8,712	\$ 14,054	\$ -	\$ 15,332	\$ 15,332	\$ -	
5002 Salaries - Part Time	120,791	60,396	45,689	14,707	143,996	91,378	120,791	-	120,791	120,791	-	
5003 Salaries - Over Time	-	-	-	-	25	-	-	-	-	-	-	
Benefits Expenses	3,875	1,940	3,377	(1,437)	8,332	6,754	3,875	-	4,142	4,142	-	
5063 Payroll Taxes	1,077	539	4,069	(3,530)	13,414	8,138	1,077	-	1,174	1,174	-	
5070 Adjustment for Vacancy	(942)	(471)	-	(471)	-	-	(942)	-	(1,025)	(1,025)	-	
5105 Training	500	250	132	118	-	264	500	-	500	500	-	
5110 Rents and Leases	4,050	2,025	4,036	(2,011)	3,956	8,072	4,050	-	4,120	4,120	-	
5120 Board/GM Services	997	499	566	(67)	1,593	1,132	997	-	1,067	1,067	-	
5121 Finance and Administration Department	2,318	1,159	1,297	(138)	3,038	2,594	2,318	-	2,280	2,280	-	
5122 Information Technology Department	1,093	547	827	(280)	1,464	1,654	1,093	-	1,124	1,124	-	
5123 Records Retention Department	340	170	165	5	403	330	340	-	324	324	-	
5124 Human Resources Department	13,266	6,633	6,404	229	16,032	12,808	13,266	-	12,629	12,629	-	
5129 Park Operations Administrative Expenses	51,111	25,556	31,340	(5,784)	23,131	62,680	51,111	-	51,727	51,727	-	
5130 Emergency Preparedness & Safety	419	210	161	49	492	322	419	-	294	294	-	
5131 Fleet Services	2,512	1,256	1,214	42	2,819	2,428	2,512	-	2,398	2,398	-	
5132 Public Affairs	598	299	139	160	510	278	598	-	471	471	-	
5133 Government Affairs	291	146	88	58	184	176	291	-	293	293	-	
5201 Outside Services	4,200	2,100	824	1,276	17,524	1,648	4,200	-	4,200	4,200	-	
5209 Uniforms	-	-	-	-	912	-	-	-	-	-	-	
5212 Printing	2,000	1,000	109	891	-	218	2,000	-	2,000	2,000	-	
5301 Materials and Supplies	8,000	4,000	1,766	2,234	4,017	3,532	8,000	-	8,000	8,000	-	
5407 General Repairs	5,000	2,500	-	2,500	-	-	5,000	-	5,000	5,000	-	
Total Expenses	\$ 235,550	\$ 117,781	\$ 106,559	\$ 11,222	\$ 254,950	\$ 213,118	\$ 235,550	\$ -	\$ 236,841	\$ 236,841	\$ -	

Community Services – Kid Zone Eastvale

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 14,054	\$ 7,027	\$ 3,887	\$ 3,140	\$ 11,982	\$ 7,774	\$ 14,054	\$ -	\$ 15,332	\$ 15,332	\$ -	
5002 Salaries - Part Time	102,350	51,175	32,397	18,778	64,014	64,794	102,350	-	102,350	102,350	-	
5003 Salaries - Over Time	-	-	-	-	25	-	-	-	-	-	-	
Benefits Expenses	3,875	1,940	2,622	(682)	6,522	5,244	3,875	-	4,142	4,142	-	
5063 Payroll Taxes	1,077	539	2,917	(2,378)	6,487	5,834	1,077	-	1,174	1,174	-	
5070 Adjustment for Vacancy	(942)	(471)	-	(471)	-	-	(942)	-	(1,025)	(1,025)	-	
5105 Training	250	125	-	125	-	-	250	-	250	250	-	
5120 Board/GM Services	776	388	440	(52)	943	880	776	-	833	833	-	
5121 Finance and Administration Department	1,806	903	1,009	(106)	1,797	2,018	1,806	-	1,780	1,780	-	
5122 Information Technology Department	851	426	643	(217)	866	1,286	851	-	878	878	-	
5123 Records Retention Department	265	133	129	4	239	258	265	-	253	253	-	
5124 Human Resources Department	11,437	5,719	5,521	198	9,973	11,042	11,437	-	10,903	10,903	-	
5129 Park Operations Administrative Expenses	44,064	22,032	27,017	(4,985)	13,685	54,034	44,064	-	44,658	44,658	-	
5130 Emergency Preparedness & Safety	327	164	125	39	291	250	327	-	229	229	-	
5131 Fleet Services	1,957	979	944	35	1,668	1,888	1,957	-	1,872	1,872	-	
5132 Public Affairs	466	233	108	125	302	216	466	-	368	368	-	
5133 Government Affairs	226	113	69	44	109	138	226	-	229	229	-	
5201 Outside Services	-	-	-	-	14,699	-	-	-	-	-	-	
5209 Uniforms	-	-	-	-	952	-	-	-	-	-	-	
5212 Printing	2,000	1,000	-	1,000	-	-	2,000	-	2,000	2,000	-	
5301 Materials and Supplies	4,000	2,000	575	1,425	2,579	1,150	4,000	-	4,000	4,000	-	
Total Expenses	\$ 188,839	\$ 94,425	\$ 78,403	\$ 16,022	\$ 137,133	\$ 156,806	\$ 188,839	\$ -	\$ 190,226	\$ 190,226	\$ -	

Community Services – Kid Zone Reagan

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 14,054	\$ 7,027	\$ 4,099	\$ 2,928	\$ 12,769	\$ 8,198	\$ 14,054	\$ -	\$ 15,332	\$ 15,332	\$ -	
5002 Salaries - Part Time	251,225	125,613	48,258	77,355	155,974	96,516	251,225	-	251,225	251,225	-	
5003 Salaries - Over Time	-	-	-	-	25	-	-	-	-	-	-	
Benefits Expenses	3,875	1,940	3,478	(1,538)	8,710	6,956	3,875	-	4,142	4,142	-	
5063 Payroll Taxes	1,077	539	4,255	(3,716)	14,484	8,510	1,077	-	1,174	1,174	-	
5070 Adjustment for Vacancy	(942)	(471)	-	(471)	-	-	(942)	-	(1,025)	(1,025)	-	
5105 Training	500	250	-	250	-	-	500	-	500	500	-	
5110 Rents and Leases	4,610	2,305	-	2,305	-	-	4,610	-	4,700	4,700	-	
5120 Board/GM Services	1,799	900	1,018	(118)	2,136	2,036	1,799	-	1,919	1,919	-	
5121 Finance and Administration Department	4,186	2,093	2,335	(242)	4,072	4,670	4,186	-	4,099	4,099	-	
5122 Information Technology Department	1,973	987	1,488	(501)	1,962	2,976	1,973	-	2,021	2,021	-	
5123 Records Retention Department	614	307	297	10	540	594	614	-	582	582	-	
5124 Human Resources Department	26,203	13,102	12,642	460	22,499	25,284	26,203	-	24,835	24,835	-	
5129 Park Operations Administrative Expenses	100,956	50,478	61,869	(11,391)	31,002	123,738	100,956	-	101,725	101,725	-	
5130 Emergency Preparedness & Safety	757	379	289	90	659	578	757	-	528	528	-	
5131 Fleet Services	4,536	2,268	2,186	82	3,778	4,372	4,536	-	4,312	4,312	-	
5132 Public Affairs	1,079	540	250	290	683	500	1,079	-	847	847	-	
5133 Government Affairs	525	263	159	104	246	318	525	-	527	527	-	
5201 Outside Services	4,200	2,100	824	1,276	17,099	1,648	4,200	-	4,200	4,200	-	
5209 Uniforms	-	-	-	-	912	-	-	-	-	-	-	
5212 Printing	2,000	1,000	-	1,000	129	-	2,000	-	2,000	2,000	-	
5301 Materials and Supplies	8,000	4,000	2,635	1,365	6,746	5,270	8,000	-	8,000	8,000	-	
5407 General Repairs	5,000	2,500	-	2,500	-	-	5,000	-	5,000	5,000	-	
Total Expenses	\$ 436,227	\$ 218,120	\$ 146,082	\$ 72,038	\$ 284,425	\$ 292,164	\$ 436,227	\$ -	\$ 436,643	\$ 436,643	\$ -	

Community Services – Kid Zone Rondo

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 14,054	\$ 7,027	\$ 4,796	\$ 2,231	\$ 14,803	\$ 9,592	\$ 14,054	\$ -	\$ 15,332	\$ 15,332	\$ -	
5002 Salaries - Part Time	144,333	72,167	69,655	2,512	151,903	139,310	144,333	-	144,333	144,333	-	
5003 Salaries - Over Time	-	-	-	-	50	-	-	-	-	-	-	
Benefits Expenses	3,875	1,940	3,787	(1,847)	8,704	7,574	3,875	-	4,142	4,142	-	
5063 Payroll Taxes	1,077	539	5,920	(5,381)	14,427	11,840	1,077	-	1,174	1,174	-	
5070 Adjustment for Vacancy	(942)	(471)	-	(471)	-	-	(942)	-	(1,025)	(1,025)	-	
5105 Training	500	250	-	250	-	-	500	-	500	500	-	
5110 Rents and Leases	-	-	4,036	(4,036)	3,956	8,072	-	-	-	-	-	
5120 Board/GM Services	1,060	530	599	(69)	2,119	1,198	1,060	-	1,134	1,134	-	
5121 Finance and Administration Department	2,465	1,233	1,374	(141)	4,040	2,748	2,465	-	2,422	2,422	-	
5122 Information Technology Department	1,162	581	876	(295)	1,946	1,752	1,162	-	1,194	1,194	-	
5123 Records Retention Department	361	181	175	6	536	350	361	-	344	344	-	
5124 Human Resources Department	15,601	7,801	7,526	275	22,499	15,052	15,601	-	14,832	14,832	-	
5129 Park Operations Administrative Expenses	60,107	30,054	36,833	(6,779)	30,760	73,666	60,107	-	60,751	60,751	-	
5130 Emergency Preparedness & Safety	446	223	170	53	654	340	446	-	312	312	-	
5131 Fleet Services	2,671	1,336	1,286	50	3,748	2,572	2,671	-	2,548	2,548	-	
5132 Public Affairs	636	318	147	171	678	294	636	-	500	500	-	
5133 Government Affairs	309	155	93	62	244	186	309	-	311	311	-	
5201 Outside Services	-	-	1,612	(1,612)	18,522	3,224	-	-	-	-	-	
5209 Uniforms	-	-	-	-	912	-	-	-	-	-	-	
5212 Printing	2,000	1,000	166	834	129	332	2,000	-	2,000	2,000	-	
5301 Materials and Supplies	8,000	4,000	2,756	1,244	6,748	5,512	8,000	-	8,000	8,000	-	
Total Expenses	\$ 257,715	\$ 128,864	\$ 141,807	\$ (12,943)	\$ 287,378	\$ 283,614	\$ 257,715	\$ -	\$ 258,804	\$ 258,804	\$ -	

Community Services – Kid Zone Rosa Parks

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended				
Salaries - Regular	\$ 14,054	\$ 7,027	\$ 5,364	\$ 1,663	\$ 14,689	\$ 10,728	\$ 14,054	\$ -	\$ 15,332	\$ 15,332	\$ -	
5002 Salaries - Part Time	246,327	123,164	69,629	53,535	154,705	139,258	246,327	-	246,327	246,327	-	
5003 Salaries - Over Time	-	-	-	-	25	-	-	-	-	-	-	
Benefits Expenses	3,875	1,940	4,097	(2,157)	9,813	8,194	3,875	-	4,142	4,142	-	
5063 Payroll Taxes	1,077	539	5,974	(5,435)	14,467	11,948	1,077	-	1,174	1,174	-	
5070 Adjustment for Vacancy	(942)	(471)	-	(471)	-	-	(942)	-	(1,025)	(1,025)	-	
5105 Training	500	250	-	250	-	-	500	-	500	500	-	
5110 Rents and Leases	4,040	2,020	-	2,020	-	-	4,040	-	4,120	4,120	-	
5120 Board/GM Services	1,766	883	1,002	(119)	2,136	2,004	1,766	-	1,883	1,883	-	
5121 Finance and Administration Department	4,108	2,054	2,297	(243)	4,072	4,594	4,108	-	4,023	4,023	-	
5122 Information Technology Department	1,936	968	1,463	(495)	1,962	2,926	1,936	-	1,983	1,983	-	
5123 Records Retention Department	602	301	293	8	540	586	602	-	571	571	-	
5124 Human Resources Department	25,717	12,859	12,421	438	22,499	24,842	25,717	-	24,377	24,377	-	
5129 Park Operations Administrative Expenses	99,084	49,542	60,789	(11,247)	31,002	121,578	99,084	-	99,847	99,847	-	
5130 Emergency Preparedness & Safety	743	372	285	87	659	570	743	-	519	519	-	
5131 Fleet Services	4,451	2,226	2,150	76	3,778	4,300	4,451	-	4,232	4,232	-	
5132 Public Affairs	1,059	530	246	284	683	492	1,059	-	831	831	-	
5133 Government Affairs	515	258	156	102	246	312	515	-	517	517	-	
5201 Outside Services	4,200	2,100	712	1,388	16,604	1,424	4,200	-	4,200	4,200	-	
5209 Uniforms	-	-	-	-	823	-	-	-	-	-	-	
5212 Printing	2,000	1,000	-	1,000	208	-	2,000	-	2,000	2,000	-	
5301 Materials and Supplies	8,000	4,000	3,888	112	6,799	7,776	8,000	-	8,000	8,000	-	
5407 General Repairs	5,000	2,500	-	2,500	-	-	5,000	-	5,000	5,000	-	
Total Expenses	\$ 428,112	\$ 214,062	\$ 170,766	\$ 43,296	\$ 285,710	\$ 341,532	\$ 428,112	\$ -	\$ 428,553	\$ 428,553	\$ -	
Total Kid Zone	\$ 1,546,443	\$ 773,252	\$ 643,617	\$ 129,635	\$ 1,249,596	\$ 1,287,234	\$ 1,546,443	\$ -	\$ 1,551,067	\$ 1,551,067	\$ -	

Community Services – Special Events Picnic in the Park

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		2026-27 Adopted	2026-27 Amended	
Salaries - Regular	\$ 24,838	\$ 12,419	\$ 9,378	\$ 3,041	\$ 21,445	\$ 18,756	\$ 24,838	\$ -	\$ 26,841	\$ 26,841	\$ -	
5002 Salaries - Part Time	18,734	9,367	218	9,149	24,773	436	18,734	-	18,734	18,734	-	
5003 Salaries - Over Time	15,000	7,500	7	7,493	17,845	14	15,000	-	15,000	15,000	-	
Benefits Expenses	6,427	3,216	2,715	501	7,715	5,430	6,427	-	6,792	6,792	-	
5063 Payroll Taxes	1,900	950	760	190	5,206	1,520	1,900	-	2,053	2,053	-	
5070 Adjustment for Vacancy	(1,642)	(821)	-	(821)	-	-	(1,642)	-	(1,768)	(1,768)	-	
5105 Training	-	-	-	-	510	-	-	-	-	-	-	
5120 Board/GM Services	1,914	957	1,085	(128)	2,311	2,170	1,914	-	2,045	2,045	-	
5121 Finance and Administration Department	4,452	2,226	2,489	(263)	4,406	4,978	4,452	-	4,369	4,369	-	
5122 Information Technology Department	2,098	1,049	1,586	(537)	2,123	3,172	2,098	-	2,153	2,153	-	
5123 Records Retention Department	653	327	317	10	585	634	653	-	620	620	-	
5124 Human Resources Department	5,614	2,807	2,705	102	3,438	5,410	5,614	-	5,473	5,473	-	
5129 Park Operations Administrative Expenses	21,631	10,816	13,238	(2,422)	33,546	26,476	21,631	-	22,416	22,416	-	
5130 Emergency Preparedness & Safety	805	403	308	95	713	616	805	-	563	563	-	
5131 Fleet Services	4,824	2,412	2,330	82	4,088	4,660	4,824	-	4,595	4,595	-	
5132 Public Affairs	1,148	574	266	308	739	532	1,148	-	902	902	-	
5133 Government Affairs	558	279	169	110	267	338	558	-	561	561	-	
5201 Outside Services	220,000	110,000	-	110,000	129,474	-	220,000	-	220,000	220,000	-	
5210 Equipment Rental	-	-	-	-	8,660	-	-	-	-	-	-	
5212 Printing	7,000	3,500	-	3,500	9,782	-	7,000	-	7,000	7,000	-	
5301 Materials and Supplies	20,000	10,000	1,483	8,517	20,943	2,966	20,000	-	20,000	20,000	-	
Total Expenses	\$ 355,954	\$ 177,981	\$ 39,054	\$ 138,927	\$ 298,569	\$ 78,108	\$ 355,954	\$ -	\$ 358,349	\$ 358,349	\$ -	

Community Services – Special Events Summer Concerts

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 14,844	\$ 7,423	\$ 6,698	\$ 725	\$ 26,026	\$ 13,396	\$ 14,844	\$ -	\$ 15,715	\$ 15,715	\$ -	
5002 Salaries - Part Time	2,950	1,475	2,567	(1,092)	2,842	5,134	2,950	-	2,950	2,950	-	
5003 Salaries - Over Time	3,500	1,750	(7)	1,757	2,329	(14)	3,500	-	3,500	3,500	-	
Benefits Expenses	3,732	1,868	2,150	(282)	7,355	4,300	3,732	-	3,838	3,838	-	
5063 Payroll Taxes	1,118	559	785	(226)	2,507	1,570	1,118	-	1,185	1,185	-	
5070 Adjustment for Vacancy	(964)	(482)	-	(482)	-	-	(964)	-	(1,017)	(1,017)	-	
5120 Board/GM Services	374	187	214	(27)	734	428	374	-	403	403	-	
5121 Finance and Administration Department	869	435	490	(55)	1,400	980	869	-	860	860	-	
5122 Information Technology Department	410	205	312	(107)	674	624	410	-	424	424	-	
5123 Records Retention Department	127	64	62	2	186	124	127	-	122	122	-	
5124 Human Resources Department	1,976	988	957	31	2,961	1,914	1,976	-	1,941	1,941	-	
5129 Park Operations Administrative Expenses	7,614	3,807	4,683	(876)	10,657	9,366	7,614	-	7,952	7,952	-	
5130 Emergency Preparedness & Safety	157	79	61	18	227	122	157	-	111	111	-	
5131 Fleet Services	942	471	459	12	1,299	918	942	-	905	905	-	
5132 Public Affairs	224	112	52	60	235	104	224	-	178	178	-	
5133 Government Affairs	109	55	33	22	85	66	109	-	111	111	-	
5201 Outside Services	31,200	15,600	30,896	(15,296)	36,799	61,792	31,200	-	31,200	31,200	-	
5212 Printing	1,500	750	418	332	-	836	1,500	-	1,500	1,500	-	
5301 Materials and Supplies	3,100	1,550	-	1,550	1,572	-	3,100	-	3,100	3,100	-	
Total Expenses	\$ 73,782	\$ 36,896	\$ 50,830	\$ (13,934)	\$ 97,888	\$ 101,660	\$ 73,782	\$ -	\$ 74,978	\$ 74,978	\$ -	

Community Services – Special Events Fall Festival

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		2026-27 Adopted	2026-27 Amended	
Salaries - Regular	\$ 21,428	\$ 10,714	\$ 8,357	\$ 2,357	\$ 21,443	\$ 16,714	\$ 21,428	\$ -	\$ 23,243	\$ 23,243	\$ -	
5002 Salaries - Part Time	7,466	3,733	3,615	118	4,451	7,230	7,466	-	7,466	7,466	-	
5003 Salaries - Over Time	3,000	1,500	21	1,479	3,465	42	3,000	-	3,000	3,000	-	
Benefits Expenses	5,087	2,546	2,501	45	6,375	5,002	5,087	-	5,410	5,410	-	
5063 Payroll Taxes	1,636	818	945	(127)	2,318	1,890	1,636	-	1,775	1,775	-	
5070 Adjustment for Vacancy	(1,391)	(696)	-	(696)	-	-	(1,391)	-	(1,505)	(1,505)	-	
5120 Board/GM Services	376	188	214	(26)	567	428	376	-	413	413	-	
5121 Finance and Administration Department	876	438	490	(52)	1,082	980	876	-	883	883	-	
5122 Information Technology Department	413	207	312	(105)	521	624	413	-	435	435	-	
5123 Records Retention Department	128	64	62	2	144	124	128	-	125	125	-	
5124 Human Resources Department	2,993	1,497	1,454	43	2,553	2,908	2,993	-	2,983	2,983	-	
5129 Park Operations Administrative Expenses	11,531	5,766	7,115	(1,349)	8,235	14,230	11,531	-	12,219	12,219	-	
5130 Emergency Preparedness & Safety	158	79	61	18	175	122	158	-	114	114	-	
5131 Fleet Services	949	475	459	16	1,004	918	949	-	929	929	-	
5132 Public Affairs	226	113	52	61	181	104	226	-	182	182	-	
5133 Government Affairs	110	55	33	22	65	66	110	-	113	113	-	
5201 Outside Services	15,200	7,600	14,055	(6,455)	19,873	28,110	15,200	-	15,200	15,200	-	
5212 Printing	2,000	1,000	770	230	1,796	1,540	2,000	-	2,000	2,000	-	
5301 Materials and Supplies	7,000	3,500	3,539	(39)	5,364	7,078	7,000	-	7,000	7,000	-	
Total Expenses	\$ 79,186	\$ 39,597	\$ 44,055	\$ (4,458)	\$ 79,612	\$ 88,110	\$ 79,186	\$ -	\$ 81,985	\$ 81,985	\$ -	

Community Services – Special Events Winter Wonderland

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 27,460	\$ 13,730	\$ 8,925	\$ 4,805	\$ 21,413	\$ 17,850	\$ 27,460	\$ -	\$ 29,818	\$ 29,818	\$ -	
5002 Salaries - Part Time	5,973	2,987	3,839	(852)	4,695	7,678	5,973	-	5,973	5,973	-	
5003 Salaries - Over Time	5,000	2,500	7	2,493	5,430	14	5,000	-	5,000	5,000	-	
Benefits Expenses	7,268	3,637	2,553	1,084	6,431	5,106	7,268	-	7,727	7,727	-	
5063 Payroll Taxes	2,103	1,052	1,013	39	2,490	2,026	2,103	-	2,283	2,283	-	
5070 Adjustment for Vacancy	(1,825)	(913)	-	(913)	-	-	(1,825)	-	(1,975)	(1,975)	-	
5120 Board/GM Services	535	268	302	(34)	592	604	535	-	586	586	-	
5121 Finance and Administration Department	1,246	623	692	(69)	1,129	1,384	1,246	-	1,253	1,253	-	
5122 Information Technology Department	587	294	441	(147)	544	882	587	-	617	617	-	
5123 Records Retention Department	183	92	88	4	150	176	183	-	178	178	-	
5124 Human Resources Department	3,598	1,799	1,730	69	2,553	3,460	3,598	-	3,602	3,602	-	
5129 Park Operations Administrative Expenses	13,864	6,932	8,465	(1,533)	8,598	16,930	13,864	-	14,753	14,753	-	
5130 Emergency Preparedness & Safety	225	113	86	27	183	172	225	-	161	161	-	
5131 Fleet Services	1,350	675	648	27	1,048	1,296	1,350	-	1,318	1,318	-	
5132 Public Affairs	321	161	74	87	189	148	321	-	259	259	-	
5133 Government Affairs	156	78	47	31	68	94	156	-	161	161	-	
5201 Outside Services	37,400	18,700	18,344	356	25,061	36,688	37,400	-	37,400	37,400	-	
5212 Printing	1,500	750	983	(233)	917	1,966	1,500	-	1,500	1,500	-	
5301 Materials and Supplies	2,500	1,250	14,091	(12,841)	2,377	28,182	2,500	-	2,500	2,500	-	
Total Expenses	\$ 109,444	\$ 54,728	\$ 62,328	\$ (7,600)	\$ 83,868	\$ 124,656	\$ 109,444	\$ -	\$ 113,114	\$ 113,114	\$ -	

Community Services – Special Events Miscellaneous

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		Adopted	Amended	
Salaries - Regular	\$ 19,245	\$ 9,623	\$ 6,830	\$ 2,793	\$ 22,543	\$ 13,660	\$ 19,245	\$ -	\$ 20,859	\$ 20,859	\$ -	
5002 Salaries - Part Time	3,291	1,646	3,451	(1,805)	8,364	6,902	3,291	-	3,291	3,291	-	
5003 Salaries - Over Time	3,000	1,500	7	1,493	2,797	14	3,000	-	3,000	3,000	-	
Benefits Expenses	4,861	2,432	1,880	552	6,499	3,760	4,861	-	5,163	5,163	-	
5063 Payroll Taxes	1,466	733	807	(74)	2,706	1,614	1,466	-	1,590	1,590	-	
5070 Adjustment for Vacancy	(1,262)	(631)	-	(631)	-	-	(1,262)	-	(1,364)	(1,364)	-	
5120 Board/GM Services	257	129	147	(18)	492	294	257	-	285	285	-	
5121 Finance and Administration Department	597	299	336	(37)	938	672	597	-	609	609	-	
5122 Information Technology Department	282	141	214	(73)	452	428	282	-	300	300	-	
5123 Records Retention Department	88	44	43	1	125	86	88	-	86	86	-	
5124 Human Resources Department	2,375	1,188	1,141	47	2,553	2,282	2,375	-	2,382	2,382	-	
5129 Park Operations Administrative Expenses	9,151	4,576	5,584	(1,008)	7,145	11,168	9,151	-	9,759	9,759	-	
5130 Emergency Preparedness & Safety	108	54	42	12	152	84	108	-	78	78	-	
5131 Fleet Services	647	324	315	9	871	630	647	-	640	640	-	
5132 Public Affairs	154	77	36	41	157	72	154	-	126	126	-	
5133 Government Affairs	75	38	23	15	57	46	75	-	78	78	-	
5201 Outside Services	7,800	3,900	5,597	(1,697)	15,124	11,194	7,800	-	7,800	7,800	-	
5212 Printing	500	250	971	(721)	2,453	1,942	500	-	500	500	-	
5301 Materials and Supplies	3,000	1,500	2,750	(1,250)	9,648	5,500	3,000	-	3,000	3,000	-	
Total Expenses	\$ 55,635	\$ 27,823	\$ 30,174	\$ (2,351)	\$ 83,076	\$ 60,348	\$ 55,635	\$ -	\$ 58,182	\$ 58,182	\$ -	

Community Services – Special Events Community Campout

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 8,654	\$ 4,327	\$ 3,887	\$ 440	\$ 2	\$ 7,774	\$ 8,654	\$ -	\$ 9,222	\$ 9,222	\$ -	
5002 Salaries - Part Time	1,933	967	-	967	-	-	1,933	-	1,933	1,933	-	
5003 Salaries - Over Time	1,500	750	-	750	-	-	1,500	-	1,500	1,500	-	
Benefits Expenses	2,199	1,102	1,189	(87)	-	2,378	2,199	-	2,278	2,278	-	
5063 Payroll Taxes	670	335	328	7	-	656	670	-	713	713	-	
5070 Adjustment for Vacancy	(576)	(288)	-	(288)	-	-	(576)	-	(611)	(611)	-	
5120 Board/GM Services	116	58	67	(9)	-	134	116	-	127	127	-	
5121 Finance and Administration Department	269	135	154	(19)	-	308	269	-	271	271	-	
5122 Information Technology Department	127	64	98	(34)	-	196	127	-	134	134	-	
5123 Records Retention Department	39	20	20	-	-	40	39	-	38	38	-	
5124 Human Resources Department	1,142	571	552	19	-	1,104	1,142	-	1,127	1,127	-	
5129 Park Operations Administrative Expenses	4,399	2,200	2,702	(502)	-	5,404	4,399	-	4,617	4,617	-	
5130 Emergency Preparedness & Safety	49	25	19	6	-	38	49	-	35	35	-	
5131 Fleet Services	292	146	144	2	-	288	292	-	285	285	-	
5132 Public Affairs	69	35	16	19	-	32	69	-	56	56	-	
5133 Government Affairs	34	17	10	7	-	20	34	-	35	35	-	
5201 Outside Services	3,000	1,500	-	1,500	-	-	3,000	-	3,000	3,000	-	
5212 Printing	500	250	-	250	-	-	500	-	500	500	-	
5301 Materials and Supplies	1,000	500	-	500	-	-	1,000	-	1,000	1,000	-	
Total Expenses	\$ 25,416	\$ 12,714	\$ 9,186	\$ 3,528	\$ 2	\$ 18,372	\$ 25,416	\$ -	\$ 26,260	\$ 26,260	\$ -	

Community Services – Special Events Barks & Brews

Acct No. – Description	2025-26 Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
Salaries - Regular	\$ 1,434	\$ 717	\$ 693	\$ 24	\$ -	\$ 1,386	\$ 1,434	\$ -	\$ 1,566	\$ 1,566	\$ -
5002 Salaries - Part Time	747	374	547	(173)	-	1,094	747	-	747	747	-
5003 Salaries - Over Time	1,500	750	-	750	-	-	1,500	-	1,500	1,500	-
Benefits Expenses	330	168	197	(29)	-	394	330	-	358	358	-
5063 Payroll Taxes	111	56	104	(48)	-	208	111	-	121	121	-
5070 Adjustment for Vacancy	(94)	(47)	-	(47)	-	-	(94)	-	(102)	(102)	-
5120 Board/GM Services	45	23	25	(2)	-	50	45	-	49	49	-
5121 Finance and Administration Department	104	52	58	(6)	-	116	104	-	104	104	-
5122 Information Technology Department	49	25	37	(12)	-	74	49	-	51	51	-
5123 Records Retention Department	15	8	7	1	-	14	15	-	15	15	-
5124 Human Resources Department	356	178	166	12	-	332	356	-	347	347	-
5129 Park Operations Administrative Expenses	1,371	686	811	(125)	-	1,622	1,371	-	1,422	1,422	-
5130 Emergency Preparedness & Safety	19	10	7	3	-	14	19	-	13	13	-
5131 Fleet Services	113	57	54	3	-	108	113	-	109	109	-
5132 Public Affairs	27	14	6	8	-	12	27	-	21	21	-
5133 Government Affairs	13	7	4	3	-	8	13	-	13	13	-
5212 Printing	300	150	-	150	-	-	300	-	300	300	-
5301 Materials and Supplies	3,000	1,500	-	1,500	-	-	3,000	-	3,000	3,000	-
Total Expenses	\$ 9,440	\$ 4,728	\$ 2,716	\$ 2,012	\$ -	\$ 5,432	\$ 9,440	\$ -	\$ 9,634	\$ 9,634	\$ -

Community Services – Special Events Eggcellent Adventure

Acct No. – Description	2025-26				2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)							
Salaries - Regular	\$ 1,434	\$ 717	\$ 656	\$ 61	\$ -	\$ 1,312	\$ 1,434	\$ -	\$ 1,566	\$ 1,566	\$ -
5002 Salaries - Part Time	2,170	1,085	-	1,085	-	-	2,170	-	2,170	2,170	-
5003 Salaries - Over Time	3,000	1,500	-	1,500	-	-	3,000	-	3,000	3,000	-
Benefits Expenses	330	168	185	(17)	-	370	330	-	358	358	-
5063 Payroll Taxes	111	56	55	1	-	110	111	-	121	121	-
5070 Adjustment for Vacancy	(94)	(47)	-	(47)	-	-	(94)	-	(102)	(102)	-
5120 Board/GM Services	79	40	46	(6)	-	92	79	-	85	85	-
5121 Finance and Administration Department	185	93	106	(13)	-	212	185	-	182	182	-
5122 Information Technology Department	87	44	67	(23)	-	134	87	-	90	90	-
5123 Records Retention Department	27	14	13	1	-	26	27	-	26	26	-
5124 Human Resources Department	646	323	313	10	-	626	646	-	621	621	-
5129 Park Operations Administrative Expenses	2,488	1,244	1,531	(287)	-	3,062	2,488	-	2,543	2,543	-
5130 Emergency Preparedness & Safety	33	17	13	4	-	26	33	-	23	23	-
5131 Fleet Services	200	100	99	1	-	198	200	-	191	191	-
5132 Public Affairs	48	24	11	13	-	22	48	-	38	38	-
5133 Government Affairs	23	12	7	5	-	14	23	-	23	23	-
5201 Outside Services	1,000	500	-	500	-	-	1,000	-	1,000	1,000	-
5212 Printing	1,000	500	-	500	-	-	1,000	-	1,000	1,000	-
5301 Materials and Supplies	4,000	2,000	-	2,000	-	-	4,000	-	4,000	4,000	-
Total Expenses	\$ 16,767	\$ 8,390	\$ 3,102	\$ 5,288	\$ -	\$ 6,204	\$ 16,767	\$ -	\$ 16,935	\$ 16,935	\$ -

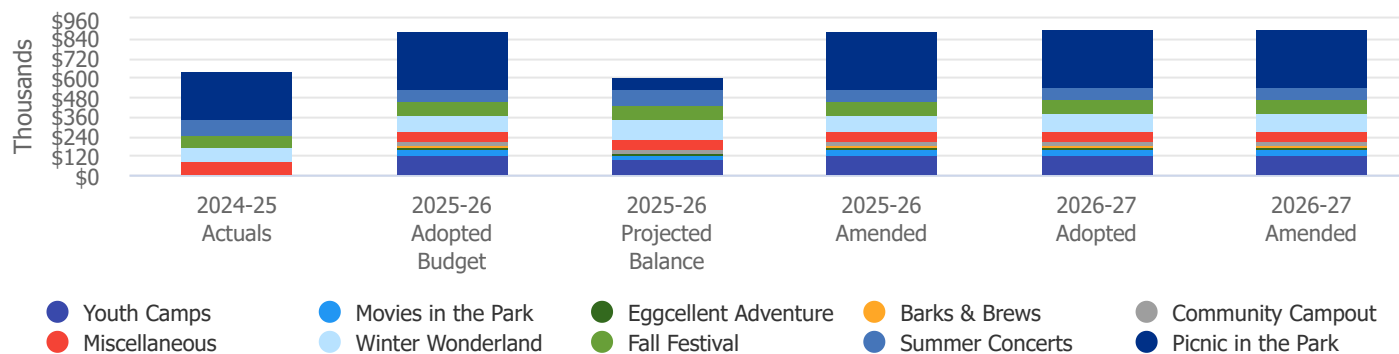
Community Services – Special Events Movies in the Park

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	2025-26 Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 13,672	\$ 6,836	\$ 6,319	\$ 517	\$ 2	\$ 12,638	\$ 13,672	\$ -	\$ 14,881	\$ 14,881	\$ -	
5002 Salaries - Part Time	2,059	1,030	-	1,030	-	-	2,059	-	2,059	2,059	-	
5003 Salaries - Over Time	2,000	1,000	-	1,000	-	-	2,000	-	2,000	2,000	-	
Benefits Expenses	3,853	1,929	2,052	(123)	-	4,104	3,853	-	4,112	4,112	-	
5063 Payroll Taxes	1,059	530	488	42	-	976	1,059	-	1,152	1,152	-	
5070 Adjustment for Vacancy	(929)	(465)	-	(465)	-	-	(929)	-	(1,007)	(1,007)	-	
5120 Board/GM Services	176	88	101	(13)	-	202	176	-	196	196	-	
5121 Finance and Administration Department	409	205	231	(26)	-	462	409	-	419	419	-	
5122 Information Technology Department	193	97	147	(50)	-	294	193	-	207	207	-	
5123 Records Retention Department	60	30	29	1	-	58	60	-	60	60	-	
5124 Human Resources Department	1,667	834	810	24	-	1,620	1,667	-	1,678	1,678	-	
5129 Park Operations Administrative Expenses	6,421	3,211	3,963	(752)	-	7,926	6,421	-	6,874	6,874	-	
5130 Emergency Preparedness & Safety	74	37	29	8	-	58	74	-	54	54	-	
5131 Fleet Services	444	222	216	6	-	432	444	-	441	441	-	
5132 Public Affairs	106	53	25	28	-	50	106	-	87	87	-	
5133 Government Affairs	51	26	16	10	-	32	51	-	54	54	-	
5201 Outside Services	5,000	2,500	530	1,970	-	1,060	5,000	-	5,000	5,000	-	
5212 Printing	1,000	500	-	500	-	-	1,000	-	1,000	1,000	-	
5301 Materials and Supplies	1,000	500	-	500	-	-	1,000	-	1,000	1,000	-	
Total Expenses	\$ 38,315	\$ 19,163	\$ 14,956	\$ 4,207	\$ 2	\$ 29,912	\$ 38,315	\$ -	\$ 40,267	\$ 40,267	\$ -	

Community Services – Special Events Youth Camps

Acct No. – Description	2025-26				2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)							
Salaries - Regular	\$ 8,383	\$ 4,192	\$ 2,592	\$ 1,600	\$ -	\$ 5,184	\$ 8,383	\$ -	\$ 9,154	\$ 9,154	\$ -
5002 Salaries - Part Time	50,400	25,200	22,766	2,434	-	45,532	50,400	-	50,400	50,400	-
Benefits Expenses	2,269	1,136	1,833	(697)	-	3,666	2,269	-	2,430	2,430	-
5063 Payroll Taxes	649	325	1,998	(1,673)	-	3,996	649	-	708	708	-
5070 Adjustment for Vacancy	(565)	(283)	-	(283)	-	-	(565)	-	(615)	(615)	-
5120 Board/GM Services	536	268	302	(34)	-	604	536	-	574	574	-
5121 Finance and Administration Department	1,246	623	692	(69)	-	1,384	1,246	-	1,226	1,226	-
5122 Information Technology Department	587	294	441	(147)	-	882	587	-	604	604	-
5123 Records Retention Department	183	92	88	4	-	176	183	-	174	174	-
5124 Human Resources Department	5,774	2,887	2,779	108	-	5,558	5,774	-	5,516	5,516	-
5129 Park Operations Administrative Expenses	22,248	11,124	13,599	(2,475)	-	27,198	22,248	-	22,593	22,593	-
5130 Emergency Preparedness & Safety	225	113	86	27	-	172	225	-	158	158	-
5131 Fleet Services	1,350	675	648	27	-	1,296	1,350	-	1,290	1,290	-
5132 Public Affairs	321	161	74	87	-	148	321	-	253	253	-
5133 Government Affairs	156	78	47	31	-	94	156	-	158	158	-
5201 Outside Services	20,350	10,175	-	10,175	-	-	20,350	-	20,350	20,350	-
5212 Printing	1,500	750	-	750	-	-	1,500	-	1,500	1,500	-
5301 Materials and Supplies	4,400	2,200	58	2,142	-	116	4,400	-	4,400	4,400	-
Total Expenses	\$ 120,012	\$ 60,010	\$ 48,003	\$ 12,007	\$ -	\$ 96,006	\$ 120,012	\$ -	\$ 120,873	\$ 120,873	\$ -
Total Special Events	\$ 883,951	\$ 442,030	\$ 304,404	\$ 137,626	\$ 643,017	\$ 608,808	\$ 883,951	\$ -	\$ 900,577	\$ 900,577	\$ -

Special Events Expenses



Community Services – Reservation HNC

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		Adopted	Amended	
Salaries - Regular	\$ 8,346	\$ 4,173	\$ 3,872	\$ 301	\$ 4,675	\$ 7,744	\$ 8,346	\$ -	\$ 9,083	\$ 9,083	\$ -	
5002 Salaries - Part Time	-	-	426	(426)	2,052	852	-	-	-	-	-	
5003 Salaries - Over Time	-	-	-	-	1	-	-	-	-	-	-	
Benefits Expenses	2,258	1,131	1,223	(92)	1,439	2,446	2,258	-	2,415	2,415	-	
5063 Payroll Taxes	641	321	337	(16)	540	674	641	-	697	697	-	
5070 Adjustment for Vacancy	(558)	(279)	-	(279)	-	-	(558)	-	(606)	(606)	-	
5120 Board/GM Services	65	33	38	(5)	42	76	65	-	75	75	-	
5121 Finance and Administration Department	152	76	86	(10)	80	172	152	-	161	161	-	
5122 Information Technology Department	72	36	55	(19)	38	110	72	-	79	79	-	
5123 Records Retention Department	22	11	11	-	11	22	22	-	23	23	-	
5124 Human Resources Department	765	383	368	15	374	736	765	-	786	786	-	
5129 Park Operations Administrative Expenses	2,947	1,474	1,801	(327)	606	3,602	2,947	-	3,220	3,220	-	
5130 Emergency Preparedness & Safety	28	14	11	3	13	22	28	-	21	21	-	
5131 Fleet Services	165	83	81	2	74	162	165	-	169	169	-	
5132 Public Affairs	39	20	9	11	13	18	39	-	33	33	-	
5133 Government Affairs	19	10	6	4	5	12	19	-	21	21	-	
5301 Materials and Supplies	-	-	-	-	164	-	-	-	-	-	-	
Total Expenses	\$ 14,961	\$ 7,486	\$ 8,324	\$ (838)	\$ 10,127	\$ 16,648	\$ 14,961	\$ -	\$ 16,177	\$ 16,177	\$ -	

Community Services – Reservation ECC

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 24,806	\$ 12,403	\$ 11,903	\$ 500	\$ 21,118	\$ 23,806	\$ 24,806	\$ -	\$ 26,960	\$ 26,960	\$ -	
5002 Salaries - Part Time	54,527	27,264	17,606	9,658	30,311	35,212	54,527	-	54,527	54,527	-	
5003 Salaries - Over Time	1,000	500	-	500	1,052	-	1,000	-	1,000	1,000	-	
Benefits Expenses	7,044	3,524	4,527	(1,003)	7,068	9,054	7,044	-	7,509	7,509	-	
5063 Payroll Taxes	1,897	949	2,355	(1,406)	4,448	4,710	1,897	-	2,062	2,062	-	
5070 Adjustment for Vacancy	(1,671)	(836)	-	(836)	-	-	(1,671)	-	(1,810)	(1,810)	-	
5120 Board/GM Services	632	316	356	(40)	751	712	632	-	687	687	-	
5121 Finance and Administration Department	1,470	735	817	(82)	1,431	1,634	1,470	-	1,468	1,468	-	
5122 Information Technology Department	693	347	520	(173)	690	1,040	693	-	724	724	-	
5123 Records Retention Department	216	108	104	4	190	208	216	-	208	208	-	
5124 Human Resources Department	7,769	3,885	3,754	131	5,514	7,508	7,769	-	7,519	7,519	-	
5129 Park Operations Administrative Expenses	29,934	14,967	18,372	(3,405)	10,899	36,744	29,934	-	30,799	30,799	-	
5130 Emergency Preparedness & Safety	266	133	101	32	232	202	266	-	189	189	-	
5131 Fleet Services	1,593	797	765	32	1,328	1,530	1,593	-	1,544	1,544	-	
5132 Public Affairs	379	190	87	103	240	174	379	-	303	303	-	
5133 Government Affairs	184	92	56	36	87	112	184	-	189	189	-	
5201 Outside Services	11,500	5,750	2,239	3,511	7,661	4,478	11,500	-	11,500	11,500	-	
5212 Printing	3,000	1,500	-	1,500	-	-	3,000	-	3,000	3,000	-	
5301 Materials and Supplies	1,000	500	-	500	512	-	1,000	-	1,000	1,000	-	
Total Expenses	\$ 146,239	\$ 73,124	\$ 63,562	\$ 9,562	\$ 93,532	\$ 127,124	\$ 146,239	\$ -	\$ 149,378	\$ 149,378	\$ -	

Community Services – Reservation DESI

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		2026-27 Adopted	2026-27 Amended	
Salaries - Regular	\$ 32,765	\$ 16,383	\$ 12,959	\$ 3,424	\$ 15,276	\$ 25,918	\$ 32,765	\$ -	\$ 35,756	\$ 35,756	\$ -	
5002 Salaries - Part Time	15,826	7,913	5,941	1,972	13,827	11,882	15,826	-	15,826	15,826	-	
5003 Salaries - Over Time	1,000	500	64	436	984	128	1,000	-	1,000	1,000	-	
Benefits Expenses	6,829	3,416	3,829	(413)	4,140	7,658	6,829	-	7,337	7,337	-	
5063 Payroll Taxes	2,523	1,262	1,537	(275)	2,579	3,074	2,523	-	2,752	2,752	-	
5070 Adjustment for Vacancy	(2,093)	(1,047)	-	(1,047)	-	-	(2,093)	-	(2,280)	(2,280)	-	
5120 Board/GM Services	456	228	260	(32)	559	520	456	-	506	506	-	
5121 Finance and Administration Department	1,060	530	596	(66)	1,066	1,192	1,060	-	1,081	1,081	-	
5122 Information Technology Department	500	250	380	(130)	513	760	500	-	533	533	-	
5123 Records Retention Department	155	78	76	2	141	152	155	-	153	153	-	
5124 Human Resources Department	4,686	2,343	2,263	80	3,234	4,526	4,686	-	4,684	4,684	-	
5129 Park Operations Administrative Expenses	18,054	9,027	11,077	(2,050)	8,114	22,154	18,054	-	19,184	19,184	-	
5130 Emergency Preparedness & Safety	192	96	74	22	173	148	192	-	139	139	-	
5131 Fleet Services	1,149	575	558	17	989	1,116	1,149	-	1,137	1,137	-	
5132 Public Affairs	273	137	64	73	179	128	273	-	223	223	-	
5133 Government Affairs	133	67	41	26	64	82	133	-	139	139	-	
5201 Outside Services	17,000	8,500	1,729	6,771	12,800	3,458	17,000	-	17,000	17,000	-	
5209 Uniforms	-	-	-	-	1,340	-	-	-	-	-	-	
5301 Materials and Supplies	500	250	-	250	708	-	500	-	500	500	-	
Total Expenses	\$ 101,008	\$ 50,508	\$ 41,448	\$ 9,060	\$ 66,686	\$ 82,896	\$ 101,008	\$ -	\$ 105,670	\$ 105,670	\$ -	

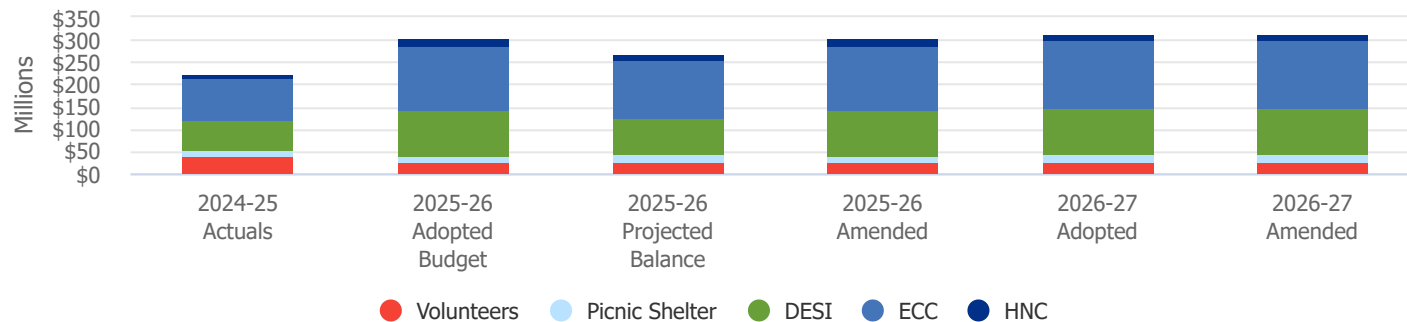
Community Services – Reservation Picnic Shelters

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 8,375	\$ 4,188	\$ 3,843	\$ 345	\$ 6,945	\$ 7,686	\$ 8,375	\$ -	\$ 9,112	\$ 9,112	\$ -	
5002 Salaries - Part Time	-	-	-	-	637	-	-	-	-	-	-	
5003 Salaries - Over Time	-	-	-	-	1	-	-	-	-	-	-	
Benefits Expenses	2,258	1,131	1,210	(79)	2,014	2,420	2,258	-	2,415	2,415	-	
5063 Payroll Taxes	641	321	295	26	591	590	641	-	697	697	-	
5070 Adjustment for Vacancy	(558)	(279)	-	(279)	-	-	(558)	-	(606)	(606)	-	
5120 Board/GM Services	72	36	42	(6)	92	84	72	-	82	82	-	
5121 Finance and Administration Department	167	84	96	(12)	175	192	167	-	175	175	-	
5122 Information Technology Department	79	40	61	(21)	84	122	79	-	86	86	-	
5123 Records Retention Department	24	12	12	-	23	24	24	-	25	25	-	
5124 Human Resources Department	765	383	368	15	613	736	765	-	786	786	-	
5129 Park Operations Administrative Expenses	2,947	1,474	1,801	(327)	1,332	3,602	2,947	-	3,220	3,220	-	
5130 Emergency Preparedness & Safety	30	15	12	3	28	24	30	-	23	23	-	
5131 Fleet Services	181	91	90	1	162	180	181	-	184	184	-	
5132 Public Affairs	43	22	10	12	29	20	43	-	36	36	-	
5133 Government Affairs	21	11	7	4	11	14	21	-	23	23	-	
5301 Materials and Supplies	1,000	500	-	500	-	-	1,000	-	1,000	1,000	-	
Total Expenses	\$ 16,045	\$ 8,029	\$ 7,847	\$ 182	\$ 12,737	\$ 15,694	\$ 16,045	\$ -	\$ 17,258	\$ 17,258	\$ -	

Community Services – Reservation Volunteers

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Projected Balance		2024-25 Actuals	2025-26 Amended	2026-27 Adopted		2026-27 Amended		
Salaries - Regular	\$ 7,989	\$ 3,995	\$ 3,487	\$ 508	\$ 10,801	\$ 6,974	\$ 7,989	\$ -	\$ 8,707	\$ 8,707	\$ -	
5002 Salaries - Part Time	188	94	4,864	(4,770)	9,631	9,728	188	-	188	188	-	
5003 Salaries - Over Time	-	-	-	-	656	-	-	-	-	-	-	
Benefits Expenses	1,690	847	1,048	(201)	2,856	2,096	1,690	-	1,819	1,819	-	
5063 Payroll Taxes	605	303	643	(340)	1,826	1,286	605	-	660	660	-	
5070 Adjustment for Vacancy	(505)	(253)	-	(253)	-	-	(505)	-	(550)	(550)	-	
5120 Board/GM Services	128	64	71	(7)	334	142	128	-	142	142	-	
5121 Finance and Administration Department	299	150	163	(13)	636	326	299	-	303	303	-	
5122 Information Technology Department	141	71	104	(33)	307	208	141	-	149	149	-	
5123 Records Retention Department	44	22	21	1	84	42	44	-	43	43	-	
5124 Human Resources Department	743	372	350	22	2,791	700	743	-	764	764	-	
5129 Park Operations Administrative Expenses	2,863	1,432	1,711	(279)	4,844	3,422	2,863	-	3,130	3,130	-	
5130 Emergency Preparedness & Safety	54	27	20	7	103	40	54	-	39	39	-	
5131 Fleet Services	324	162	153	9	590	306	324	-	319	319	-	
5132 Public Affairs	77	39	17	22	107	34	77	-	63	63	-	
5133 Government Affairs	37	19	11	8	38	22	37	-	39	39	-	
5201 Outside Services	5,000	2,500	948	1,552	6,873	1,896	5,000	-	5,000	5,000	-	
5301 Materials and Supplies	5,000	2,500	-	2,500	126	-	5,000	-	5,000	5,000	-	
5604 Software Maintenance	1,000	500	316	184	-	632	1,000	-	1,000	1,000	-	
Total Expenses	\$ 25,677	\$ 12,844	\$ 13,927	\$ (1,083)	\$ 42,603	\$ 27,854	\$ 25,677	\$ -	\$ 26,815	\$ 26,815	\$ -	
Total Reservation	\$ 303,930	\$ 151,991	\$ 135,108	\$ 16,883	\$ 225,685	\$ 270,216	\$ 303,930	\$ -	\$ 315,298	\$ 315,298	\$ -	

Reservation Expenses



Eastvale Parks Operating Expenses – Park & Facility Maintenance
 Park & Facility Maintenance – HNC Facility

Acct No. – Description	2025-26 Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
Salaries - Regular	\$ 43,033	\$ 21,517	\$ 15,434	\$ 6,083	\$ 30,195	\$ 30,868	\$ 43,033	\$ -	\$ 45,766	\$ 45,766	\$ -
5002 Salaries - Part Time	-	-	-	-	732	-	-	-	-	-	-
5003 Salaries - Over Time	2,000	1,000	410	590	1,046	820	2,000	-	2,000	2,000	-
Benefits Expenses	14,527	7,266	6,983	283	11,198	13,966	14,527	-	15,238	15,238	-
5063 Payroll Taxes	3,333	1,667	1,199	468	2,574	2,398	3,333	-	3,537	3,537	-
5070 Adjustment for Vacancy	(3,039)	(1,520)	-	(1,520)	-	-	(3,039)	-	(3,221)	(3,221)	-
5120 Board/GM Services	814	407	2,041	(1,634)	684	4,082	814	-	886	886	-
5121 Finance and Administration Department	1,894	947	4,680	(3,733)	1,304	9,360	1,894	-	1,893	1,893	-
5122 Information Technology Department	893	447	2,982	(2,535)	628	5,964	893	-	933	933	-
5123 Records Retention Department	278	139	596	(457)	173	1,192	278	-	269	269	-
5124 Human Resources Department	4,153	2,077	2,006	71	4,391	4,012	4,153	-	4,158	4,158	-
5129 Park Operations Administrative Expenses	16,003	8,002	9,816	(1,814)	9,930	19,632	16,003	-	17,029	17,029	-
5130 Emergency Preparedness & Safety	343	172	580	(408)	211	1,160	343	-	244	244	-
5131 Fleet Services	2,052	1,026	4,380	(3,354)	1,210	8,760	2,052	-	1,991	1,991	-
5132 Public Affairs	488	244	500	(256)	219	1,000	349	(139)	391	530	139
5133 Government Affairs	237	119	318	(199)	79	636	237	-	243	243	-
5201 Outside Services	30,000	15,000	7,828	7,172	26,081	15,656	30,000	-	30,000	30,000	-
5301 Materials and Supplies	3,000	1,500	165	1,335	5,870	330	3,000	-	3,000	3,000	-
5407 General Repairs	5,000	2,500	-	2,500	-	-	5,000	-	5,000	5,000	-
Total Expenses	\$ 125,009	\$ 62,510	\$ 59,918	\$ 2,592	\$ 96,525	\$ 119,836	\$ 124,870	\$ (139)	\$ 129,357	\$ 129,496	\$ 139

Park & Facility Maintenance – ECC Facility

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended				
Salaries - Regular	\$ 59,684	\$ 29,843	\$ 23,692	\$ 6,151	\$ 42,370	\$ 47,384	\$ 59,684	\$ -	\$ 63,200	\$ 63,200	\$ -	
5002 Salaries - Part Time	-	-	122	(122)	2,002	244	-	-	-	-	-	
5003 Salaries - Over Time	3,500	1,750	505	1,245	1,543	1,010	3,500	-	3,500	3,500	-	
Benefits Expenses	19,630	9,818	9,330	488	14,860	18,660	19,630	-	20,494	20,494	-	
5063 Payroll Taxes	4,620	2,310	1,847	463	3,661	3,694	4,620	-	4,883	4,883	-	
5070 Adjustment for Vacancy	(4,188)	(2,094)	-	(2,094)	-	-	(4,188)	-	(4,420)	(4,420)	-	
5120 Board/GM Services	3,605	1,803	461	1,342	4,572	922	3,605	-	3,958	3,958	-	
5121 Finance and Administration Department	8,387	4,194	1,057	3,137	8,716	2,114	8,387	-	8,458	8,458	-	
5122 Information Technology Department	3,952	1,976	674	1,302	4,200	1,348	3,952	-	4,169	4,169	-	
5123 Records Retention Department	1,230	615	135	480	1,157	270	1,230	-	1,200	1,200	-	
5124 Human Resources Department	5,834	2,917	2,815	102	13,717	5,630	5,834	-	5,812	5,812	-	
5129 Park Operations Administrative Expenses	22,479	11,240	13,779	(2,539)	66,365	27,558	22,479	-	23,807	23,807	-	
5130 Emergency Preparedness & Safety	1,517	759	131	628	1,411	262	1,517	-	1,090	1,090	-	
5131 Fleet Services	9,088	4,544	989	3,555	8,087	1,978	9,088	-	8,896	8,896	-	
5132 Public Affairs	2,162	1,081	113	968	1,462	226	1,546	(616)	1,747	2,363	616	
5133 Government Affairs	1,051	526	72	454	527	144	1,051	-	1,087	1,087	-	
5201 Outside Services	150,000	75,000	47,660	27,340	174,997	95,320	150,000	-	150,000	150,000	-	
5301 Materials and Supplies	50,000	25,000	25,001	(1)	90,827	50,002	50,000	-	50,000	50,000	-	
5410 Tree Maintenance	-	-	7,262	(7,262)	7,262	14,524	-	-	-	-	-	
5411 Planting Repairs	5,000	2,500	-	2,500	-	-	5,000	-	5,000	5,000	-	
5412 Irrigation Repairs	-	-	265	(265)	46	530	-	-	-	-	-	
5501 Electricity	225,000	112,500	103,006	9,494	176,823	206,012	225,000	-	240,000	240,000	-	
5502 Water	30,000	15,000	10,239	4,761	21,079	20,478	30,000	-	31,500	31,500	-	
5503 Refuse	10,000	5,000	5,127	(127)	8,755	10,254	10,000	-	10,000	10,000	-	
5504 Gas	30,000	15,000	1,001	13,999	11,954	2,002	30,000	-	30,000	30,000	-	
5509 Sewer	5,000	2,500	1,768	732	4,378	3,536	5,000	-	5,000	5,000	-	
Total Expenses	\$ 647,551	\$ 323,782	\$ 257,051	\$ 66,731	\$ 670,771	\$ 514,102	\$ 646,935	\$ (616)	\$ 669,381	\$ 669,997	\$ 616	

Park & Facility Maintenance – Desi Facility

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 43,054	\$ 21,527	\$ 15,479	\$ 6,048	\$ 34,535	\$ 30,958	\$ 43,054	\$ -	\$ 45,787	\$ 45,787	\$ -	
5002 Salaries - Part Time	-	-	2,783	(2,783)	769	5,566	-	-	-	-	-	
5003 Salaries - Over Time	2,000	1,000	410	590	1,038	820	2,000	-	2,000	2,000	-	
Benefits Expenses	14,527	7,266	6,996	270	12,425	13,992	14,527	-	15,238	15,238	-	
5063 Payroll Taxes	3,333	1,667	1,422	245	2,902	2,844	3,333	-	3,537	3,537	-	
5070 Adjustment for Vacancy	(3,039)	(1,520)	-	(1,520)	-	-	(3,039)	-	(3,221)	(3,221)	-	
5115 Office Supplies	-	-	101	(101)	394	202	-	-	-	-	-	
5120 Board/GM Services	1,421	711	805	(94)	1,844	1,610	1,421	-	1,546	1,546	-	
5121 Finance and Administration Department	3,306	1,653	1,845	(192)	3,515	3,690	3,306	-	3,302	3,302	-	
5122 Information Technology Department	1,558	779	1,176	(397)	1,694	2,352	1,558	-	1,628	1,628	-	
5123 Records Retention Department	485	243	235	8	466	470	485	-	469	469	-	
5124 Human Resources Department	4,153	2,077	2,006	71	4,765	4,012	4,153	-	4,158	4,158	-	
5129 Park Operations Administrative Expenses	16,003	8,002	9,816	(1,814)	26,764	19,632	16,003	-	17,029	17,029	-	
5130 Emergency Preparedness & Safety	598	299	229	70	569	458	598	-	426	426	-	
5131 Fleet Services	3,582	1,791	1,727	64	3,261	3,454	3,582	-	3,473	3,473	-	
5132 Public Affairs	852	426	197	229	590	394	609	(243)	682	925	243	
5133 Government Affairs	414	207	125	82	213	250	414	-	424	424	-	
5201 Outside Services	80,000	40,000	38,763	1,237	123,268	77,526	80,000	-	80,000	80,000	-	
5301 Materials and Supplies	10,000	5,000	2,173	2,827	4,941	4,346	10,000	-	10,000	10,000	-	
5407 General Repairs	15,000	7,500	-	7,500	-	-	15,000	-	15,000	15,000	-	
5410 Tree Maintenance	10,000	5,000	6,662	(1,662)	6,662	13,324	10,000	-	10,000	10,000	-	
5412 Irrigation Repairs	1,000	500	525	(25)	766	1,050	1,000	-	1,000	1,000	-	
5501 Electricity	30,000	15,000	11,967	3,033	23,595	23,934	30,000	-	31,500	31,500	-	
5502 Water	15,000	7,500	7,080	420	14,741	14,160	15,000	-	16,000	16,000	-	
5503 Refuse	5,000	2,500	2,358	142	4,541	4,716	5,000	-	5,000	5,000	-	
5504 Gas	400	200	129	71	355	258	400	-	400	400	-	
5505 Phone	3,600	1,800	-	1,800	-	-	3,600	-	3,600	3,600	-	
5509 Sewer	2,000	1,000	1,054	(54)	2,315	2,108	2,000	-	2,000	2,000	-	
Total Expenses	\$ 264,247	\$ 132,128	\$ 116,063	\$ 16,065	\$ 276,928	\$ 232,126	\$ 264,004	\$ (243)	\$ 270,978	\$ 271,221	\$ 243	

Park & Facility Maintenance – Park Maintenance

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended				
Salaries - Regular	\$ 1,195,798	\$ 597,900	\$ 508,838	\$ 89,062	\$ 815,544	\$ 1,017,676	\$ 1,195,798	\$ -	\$ 1,278,315	\$ 1,278,315	\$ -	
5002 Salaries - Part Time	-	-	57	(57)	966	114	-	-	-	-	-	
5003 Salaries - Over Time	75,000	37,500	27,917	9,583	58,974	55,834	75,000	-	75,000	75,000	-	
Benefits Expenses	496,275	248,140	284,011	(35,871)	372,764	568,022	496,275	-	521,124	521,124	-	
5063 Payroll Taxes	92,848	46,424	41,042	5,382	70,314	82,084	92,848	-	99,097	99,097	-	
5070 Adjustment for Vacancy	(89,064)	(44,532)	-	(44,532)	-	-	(89,064)	-	(94,745)	(94,745)	-	
5105 Training	10,000	5,000	3,630	1,370	4,625	7,260	10,000	-	10,000	10,000	-	
5120 Board/GM Services	25,530	12,765	14,458	(1,693)	28,858	28,916	25,530	-	28,616	28,616	-	
5121 Finance and Administration Department	59,397	29,699	33,151	(3,452)	55,015	66,302	59,397	-	61,144	61,144	-	
5122 Information Technology Department	27,990	13,995	21,124	(7,129)	26,508	42,248	27,990	-	30,139	30,139	-	
5123 Records Retention Department	8,707	4,354	4,223	131	7,301	8,446	8,707	-	8,677	8,677	-	
5124 Human Resources Department	116,849	58,425	56,420	2,005	92,377	112,840	116,849	-	117,442	117,442	-	
5129 Park Operations Administrative Expenses	450,204	225,102	276,115	(51,013)	418,896	552,230	450,204	-	481,041	481,041	-	
5130 Emergency Preparedness & Safety	10,743	5,372	4,107	1,265	8,908	8,214	10,743	-	7,882	7,882	-	
5131 Fleet Services	64,358	32,179	31,031	1,148	51,047	62,062	64,358	-	64,309	64,309	-	
5132 Public Affairs	15,314	7,657	3,545	4,112	9,230	7,090	10,948	(4,366)	12,628	16,994	4,366	
5133 Government Affairs	7,444	3,722	2,255	1,467	3,328	4,510	7,444	-	7,858	7,858	-	
5201 Outside Services	750,000	375,000	282,265	92,735	895,292	564,530	750,000	-	800,000	800,000	-	
5209 Uniforms	35,000	17,500	13,579	3,921	24,642	27,158	35,000	-	35,000	35,000	-	
5210 Equipment Rental	25,000	12,500	10,579	1,921	29,364	21,158	25,000	-	25,000	25,000	-	
5301 Materials and Supplies	370,000	185,000	180,184	4,816	403,628	360,368	370,000	-	400,000	400,000	-	
5407 General Repairs	20,000	10,000	4,842	5,158	-	9,684	20,000	-	20,000	20,000	-	
5410 Tree Maintenance	150,000	75,000	108,521	(33,521)	143,355	217,042	150,000	-	150,000	150,000	-	
5411 Planting Repairs	20,000	10,000	-	10,000	23,268	-	20,000	-	20,000	20,000	-	
5412 Irrigation Repairs	110,000	55,000	77,022	(22,022)	82,829	154,044	110,000	-	110,000	110,000	-	
5501 Electricity	275,000	137,500	101,249	36,251	196,484	202,498	275,000	-	300,000	300,000	-	
5502 Water	500,000	250,000	218,970	31,030	472,865	437,940	500,000	-	525,000	525,000	-	
5503 Refuse	120,000	60,000	53,821	6,179	107,018	107,642	120,000	-	120,000	120,000	-	
5509 Sewer	10,000	5,000	3,072	1,928	6,442	6,144	10,000	-	10,000	10,000	-	
6101 Capital Repairs and Maintenance	-	-	-	-	428	-	-	-	-	-	-	
Total Expenses	\$ 4,952,393	\$ 2,476,202	\$ 2,366,028	\$ 110,174	\$ 4,410,270	\$ 4,732,056	\$ 4,948,027	\$ (4,366)	\$ 5,223,527	\$ 5,227,893	\$ 4,366	

Park & Facility Maintenance – Landscape Frontage

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 88,067	\$ 44,034	\$ 39,863	\$ 4,171	\$ 73,175	\$ 79,726	\$ 88,067	\$ -	\$ 92,421	\$ 92,421	\$ -	
5003 Salaries - Over Time	5,000	2,500	98	2,402	543	196	5,000	-	5,000	5,000	-	
Benefits Expenses	32,030	16,016	15,714	302	24,170	31,428	32,030	-	33,178	33,178	-	
5063 Payroll Taxes	6,808	3,404	3,035	369	5,776	6,070	6,808	-	7,124	7,124	-	
5070 Adjustment for Vacancy	(6,340)	(3,170)	-	(3,170)	-	-	(6,340)	-	(6,631)	(6,631)	-	
5120 Board/GM Services	17,010	8,505	9,634	(1,129)	16,135	19,268	17,010	-	18,429	18,429	-	
5121 Finance and Administration Department	39,574	19,787	22,091	(2,304)	30,760	44,182	39,574	-	39,377	39,377	-	
5122 Information Technology Department	18,648	9,324	14,077	(4,753)	14,821	28,154	18,648	-	19,410	19,410	-	
5123 Records Retention Department	5,801	2,901	2,814	87	4,082	5,628	5,801	-	5,588	5,588	-	
5124 Human Resources Department	8,591	4,296	4,140	156	8,952	8,280	8,591	-	8,486	8,486	-	
5129 Park Operations Administrative Expenses	33,101	16,551	20,263	(3,712)	234,213	40,526	33,101	-	34,761	34,761	-	
5130 Emergency Preparedness & Safety	7,158	3,579	2,737	842	4,981	5,474	7,158	-	5,076	5,076	-	
5131 Fleet Services	42,880	21,440	20,678	762	28,542	41,356	42,880	-	41,416	41,416	-	
5132 Public Affairs	10,203	5,102	2,362	2,740	5,161	4,724	7,294	(2,909)	8,132	11,041	2,909	
5133 Government Affairs	4,959	2,480	1,503	977	1,861	3,006	4,959	-	5,061	5,061	-	
5201 Outside Services	1,210,000	605,000	578,480	26,520	1,219,534	1,156,960	1,210,000	-	1,235,000	1,235,000	-	
5301 Materials and Supplies	5,000	2,500	-	2,500	34	-	5,000	-	5,000	5,000	-	
5407 General Repairs	20,000	10,000	13,300	(3,300)	-	26,600	20,000	-	20,000	20,000	-	
5410 Tree Maintenance	365,000	182,500	320,935	(138,435)	364,399	641,870	365,000	-	365,000	365,000	-	
5411 Planting Repairs	20,000	10,000	-	10,000	-	-	20,000	-	20,000	20,000	-	
5412 Irrigation Repairs	400,000	200,000	118,642	81,358	376,726	237,284	400,000	-	400,000	400,000	-	
5501 Electricity	30,000	15,000	15,259	(259)	18,701	30,518	30,000	-	30,000	30,000	-	
5502 Water	600,000	300,000	359,697	(59,697)	746,691	719,394	600,000	-	630,000	630,000	-	
5509 Sewer	-	-	4,155	(4,155)	8,219	-	-	-	-	-	-	
Total Landscape Frontage	\$ 2,963,490	\$ 1,481,749	\$ 1,569,477	\$ (87,728)	\$ 3,187,476	\$ 3,130,644	\$ 2,960,581	\$ (2,909)	\$ 3,021,828	\$ 3,024,737	\$ 2,909	
Total Park & Facility Maintenance	\$ 8,952,690	\$ 4,476,371	\$ 4,368,537	\$ 107,834	\$ 8,641,970	\$ 8,728,764	\$ 8,944,417	\$ (8,273)	\$ 9,315,071	\$ 9,323,344	\$ 8,273	

Park Security & Facility Operations – Parks Security

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		Adopted	Amended	
Salaries - Regular	\$ 144,035	\$ 72,018	\$ 65,302	\$ 6,716	\$ 99,345	\$ 130,604	\$ 144,035	\$ -	\$ 156,860	\$ 156,860	\$ -	
5002 Salaries - Part Time	-	-	61	(61)	-	122	-	-	-	-	-	
5003 Salaries - Over Time	10,000	5,000	2,437	2,563	6,287	4,874	10,000	-	10,000	10,000	-	
Benefits Expenses	49,373	24,689	31,789	(7,100)	38,507	63,578	49,373	-	52,767	52,767	-	
5063 Payroll Taxes	11,248	5,624	5,491	133	8,951	10,982	11,248	-	12,224	12,224	-	
5070 Adjustment for Vacancy	(10,233)	(5,117)	-	(5,117)	-	-	(10,233)	-	(11,093)	(11,093)	-	
5120 Board/GM Services	3,329	1,665	1,886	(221)	2,795	3,772	3,329	-	3,766	3,766	-	
5121 Finance and Administration Department	7,745	3,873	4,324	(451)	5,328	8,648	7,745	-	8,046	8,046	-	
5122 Information Technology Department	3,649	1,825	2,755	(930)	2,567	5,510	3,649	-	3,966	3,966	-	
5123 Records Retention Department	1,135	568	551	17	707	1,102	1,135	-	1,142	1,142	-	
5124 Human Resources Department	14,263	7,132	6,882	250	5,242	13,764	14,263	-	14,577	14,577	-	
5129 Park Operations Administrative Expenses	54,954	27,477	33,681	(6,204)	40,570	67,362	54,954	-	59,709	59,709	-	
5130 Emergency Preparedness & Safety	1,401	701	536	165	863	1,072	1,401	-	1,037	1,037	-	
5131 Fleet Services	8,391	4,196	4,047	149	4,944	8,094	8,391	-	8,463	8,463	-	
5132 Public Affairs	1,997	999	462	537	894	924	1,997	-	1,662	1,662	-	
5133 Government Affairs	971	486	294	192	322	588	971	-	1,034	1,034	-	
5201 Outside Services	330,000	165,000	59,196	105,804	391,193	118,392	330,000	-	350,000	350,000	-	
5209 Uniforms	2,000	1,000	-	1,000	807	-	2,000	-	2,000	2,000	-	
5301 Materials and Supplies	5,000	2,500	495	2,005	3,524	990	5,000	-	5,000	5,000	-	
5601 IT Equipment	1,750	875	-	875	-	-	1,750	-	1,750	1,750	-	
Total Expenses	\$ 641,008	\$ 320,511	\$ 220,189	\$ 100,322	\$ 612,846	\$ 440,378	\$ 641,008	\$ -	\$ 682,910	\$ 682,910	\$ -	

Park Security & Facility Operations – HNC Reception Ops

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 36,971	\$ 18,486	\$ 10,782	\$ 7,704	\$ 47,567	\$ 21,564	\$ 36,971	\$ -	\$ 40,320	\$ 40,320	\$ -	
5002 Salaries - Part Time	51,188	25,594	13,371	12,223	51,716	26,742	51,188	-	51,188	51,188	-	
5003 Salaries - Over Time	-	-	-	-	37	-	-	-	-	-	-	
Benefits Expenses	9,735	4,869	3,735	1,134	16,146	7,470	9,735	-	10,432	10,432	-	
5063 Payroll Taxes	2,818	1,409	1,967	(558)	8,380	3,934	2,818	-	3,074	3,074	-	
5070 Adjustment for Vacancy	(2,448)	(1,224)	-	(1,224)	-	-	(2,448)	-	(2,663)	(2,663)	-	
5105 Training	-	-	-	-	142	-	-	-	-	-	-	
5115 Office Supplies	1,000	500	-	500	631	-	1,000	-	1,000	1,000	-	
5120 Board/GM Services	771	386	436	(50)	818	872	771	-	844	844	-	
5121 Finance and Administration Department	1,793	897	999	(102)	1,559	1,998	1,793	-	1,803	1,803	-	
5122 Information Technology Department	845	423	637	(214)	751	1,274	845	-	889	889	-	
5123 Records Retention Department	263	132	127	5	207	254	263	-	256	256	-	
5124 Human Resources Department	8,445	4,223	18,972	(14,749)	30,532	37,944	8,445	-	8,261	8,261	-	
5129 Park Operations Administrative Expenses	32,536	16,268	19,993	(3,725)	11,868	39,986	32,536	-	33,838	33,838	-	
5130 Emergency Preparedness & Safety	324	162	124	38	252	248	324	-	232	232	-	
5131 Fleet Services	1,943	972	935	37	1,446	1,870	1,943	-	1,896	1,896	-	
5132 Public Affairs	462	231	107	124	262	214	462	-	372	372	-	
5133 Government Affairs	225	113	68	45	94	136	225	-	232	232	-	
5209 Uniforms	-	-	-	-	130	-	-	-	-	-	-	
5212 Printing	500	250	-	250	-	-	500	-	500	500	-	
5301 Materials and Supplies	5,000	2,500	962	1,538	847	1,924	5,000	-	5,000	5,000	-	
5505 Phone	1,000	500	203	297	677	406	1,000	-	1,000	1,000	-	
5602 Software	20,000	10,000	19,476	(9,476)	-	38,952	20,000	-	20,000	20,000	-	
Total Expenses	\$ 173,371	\$ 86,691	\$ 92,894	\$ (6,203)	\$ 174,062	\$ 185,788	\$ 173,371	\$ -	\$ 178,474	\$ 178,474	\$ -	

Park Security & Facility Operations – ECC Reception Ops

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended				
Salaries - Regular	\$ 108,746	\$ 54,373	\$ 51,702	\$ 2,671	\$ 75,156	\$ 103,404	\$ 108,746	\$ -	\$ 116,483	\$ 116,483	\$ -	
5002 Salaries - Part Time	293,733	146,867	133,668	13,199	236,739	267,336	293,733	-	293,733	293,733	-	
5003 Salaries - Over Time	1,500	750	-	750	1,121	-	1,500	-	1,500	1,500	-	
Benefits Expenses	28,410	14,205	20,899	(6,694)	24,119	41,798	28,410	-	29,699	29,699	-	
5063 Payroll Taxes	8,345	4,173	14,689	(10,516)	26,893	29,378	8,345	-	8,937	8,937	-	
5070 Adjustment for Vacancy	(7,226)	(3,613)	-	(3,613)	-	-	(7,226)	-	(7,707)	(7,707)	-	
5105 Training	1,000	500	476	24	500	952	1,000	-	1,000	1,000	-	
5110 Rents and Leases	-	-	2,224	(2,224)	7,905	4,448	-	-	-	-	-	
5115 Office Supplies	2,125	1,063	179	884	706	358	2,125	-	2,125	2,125	-	
5120 Board/GM Services	3,365	1,683	1,907	(224)	3,829	3,814	3,365	-	3,628	3,628	-	
5121 Finance and Administration Department	7,829	3,915	4,372	(457)	7,300	8,744	7,829	-	7,751	7,751	-	
5122 Information Technology Department	3,690	1,845	2,786	(941)	3,517	5,572	3,690	-	3,821	3,821	-	
5123 Records Retention Department	1,148	574	557	17	969	1,114	1,148	-	1,100	1,100	-	
5124 Human Resources Department	39,255	19,628	4,085	15,543	7,795	8,170	39,255	-	37,717	37,717	-	
5129 Park Operations Administrative Expenses	151,243	75,622	92,849	(17,227)	55,586	185,698	151,243	-	154,489	154,489	-	
5130 Emergency Preparedness & Safety	1,416	708	542	166	1,182	1,084	1,416	-	999	999	-	
5131 Fleet Services	8,484	4,242	4,092	150	6,774	8,184	8,484	-	8,152	8,152	-	
5132 Public Affairs	2,019	1,010	467	543	1,225	934	2,019	-	1,601	1,601	-	
5133 Government Affairs	981	491	297	194	442	594	981	-	996	996	-	
5201 Outside Services	30,000	15,000	16,338	(1,338)	37,103	32,676	30,000	-	30,000	30,000	-	
5209 Uniforms	15,000	7,500	11,907	(4,407)	949	23,814	15,000	-	15,000	15,000	-	
5212 Printing	3,500	1,750	756	994	952	1,512	3,500	-	3,500	3,500	-	
5301 Materials and Supplies	15,000	7,500	3,357	4,143	3,392	6,714	15,000	-	15,000	15,000	-	
5505 Phone	6,000	3,000	580	2,420	1,563	1,160	6,000	-	6,000	6,000	-	
5507 Internet	8,000	4,000	-	4,000	-	-	8,000	-	8,000	8,000	-	
5602 Software	35,000	17,500	83,952	(66,452)	-	167,904	35,000	-	35,000	35,000	-	
Total Expenses	\$ 768,563	\$ 384,286	\$ 452,681	\$ (68,395)	\$ 505,717	\$ 905,362	\$ 768,563	\$ -	\$ 778,524	\$ 778,524	\$ -	

Park Security & Facility Operations – Desi Reception Ops

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended					
Salaries - Regular	\$ 49,426	\$ 24,713	\$ 20,720	\$ 3,993	\$ 67,844	\$ 41,440	\$ 49,426	\$ -	\$ 53,883	\$ 53,883	\$ -	
5002 Salaries - Part Time	97,935	48,968	29,101	19,867	10,923	58,202	97,935	-	97,935	97,935	-	
5003 Salaries - Over Time	1,000	500	-	500	2,624	-	1,000	-	1,000	1,000	-	
Benefits Expenses	10,725	5,364	6,844	(1,480)	15,650	13,688	10,725	-	11,569	11,569	-	
5063 Payroll Taxes	3,751	1,876	3,954	(2,078)	6,768	7,908	3,751	-	4,092	4,092	-	
5070 Adjustment for Vacancy	(3,146)	(1,573)	-	(1,573)	-	-	(3,146)	-	(3,428)	(3,428)	-	
5105 Training	-	-	-	-	77	-	-	-	-	-	-	
5115 Office Supplies	1,000	500	-	500	987	-	1,000	-	1,000	1,000	-	
5120 Board/GM Services	1,188	594	675	(81)	768	1,350	1,188	-	1,295	1,295	-	
5121 Finance and Administration Department	2,764	1,382	1,547	(165)	1,463	3,094	2,764	-	2,766	2,766	-	
5122 Information Technology Department	1,303	652	986	(334)	705	1,972	1,303	-	1,364	1,364	-	
5123 Records Retention Department	405	203	197	6	194	394	405	-	393	393	-	
5124 Human Resources Department	14,306	7,153	6,901	252	6,807	13,802	14,306	-	13,889	13,889	-	
5129 Park Operations Administrative Expenses	55,119	27,560	33,771	(6,211)	11,141	67,542	55,119	-	56,889	56,889	-	
5130 Emergency Preparedness & Safety	500	250	192	58	237	384	500	-	357	357	-	
5131 Fleet Services	2,995	1,498	1,448	50	1,358	2,896	2,995	-	2,910	2,910	-	
5132 Public Affairs	713	357	165	192	245	330	713	-	571	571	-	
5133 Government Affairs	346	173	105	68	89	210	346	-	356	356	-	
5212 Printing	5,000	2,500	908	1,592	-	1,816	5,000	-	5,000	5,000	-	
5301 Materials and Supplies	5,000	2,500	4,974	(2,474)	-	9,948	5,000	-	5,000	5,000	-	
5506 Wireless Devices	-	-	-	-	105	-	-	-	-	-	-	
5507 Internet	3,200	1,600	1,406	194	3,364	2,812	3,200	-	3,200	3,200	-	
5602 Software	20,000	10,000	29,476	(19,476)	-	58,952	20,000	-	20,000	20,000	-	
Total Expenses	\$ 273,530	\$ 136,770	\$ 143,370	\$ (6,600)	\$ 131,349	\$ 286,740	\$ 273,530	\$ -	\$ 280,041	\$ 280,041	\$ -	

Eastvale Parks Operating Expenses – Internal Programs & Administration Departments

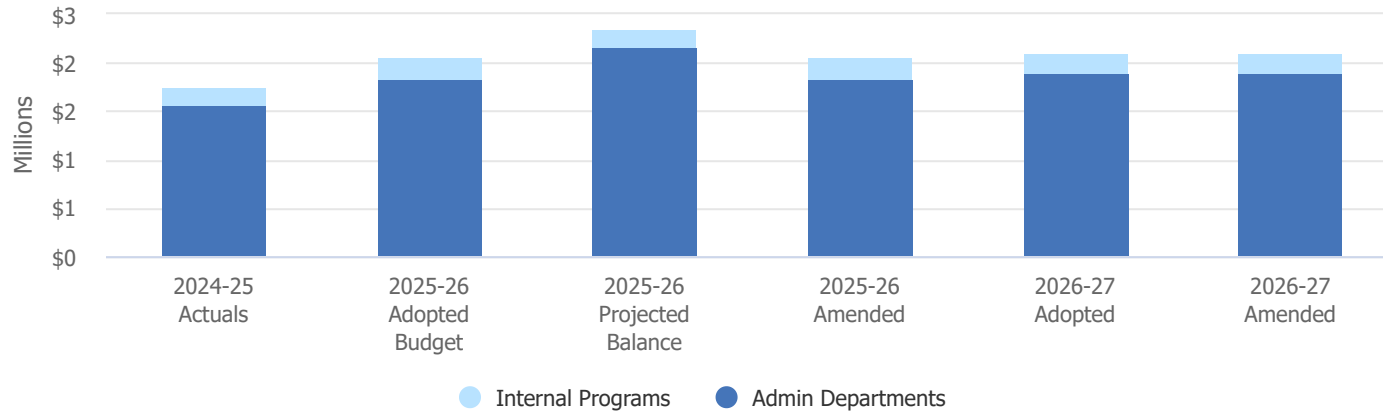
Internal Programs

Acct No. – Description	2025-26 Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
5130 Emergency Preparedness & Safety	\$ 31,128	\$ 15,574	\$ 11,908	\$ 3,666	\$ 25,753	\$ 23,816	\$ 31,128	\$ -	\$ 22,378	\$ 22,378	\$ -
5131 Fleet Services	186,481	93,248	89,945	3,303	147,579	179,890	186,481	-	182,602	182,602	-
5132 Public Affairs	44,372	22,195	10,271	11,924	26,684	20,542	36,028	(8,344)	35,857	44,201	8,344
5133 Government Affairs	21,567	10,795	6,536	4,259	9,621	13,072	21,567	-	22,313	22,313	-
Total Internal Programs	\$ 283,548	\$ 141,812	\$ 118,660	\$ 23,152	\$ 209,637	\$ 237,320	\$ 275,204	\$ (8,344)	\$ 263,150	\$ 271,494	\$ 8,344

Administration Departments

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
5120 Board/GM Services	\$ 73,975	\$ 36,996	\$ 41,909	\$ (4,913)	\$ 83,430	\$ 83,818	\$ 73,975	\$ -	\$ 81,256	\$ 81,256	\$ -	
5121 Finance and Administration Department	172,101	86,058	96,091	(10,033)	159,050	192,182	172,101	-	173,611	173,611	-	
5122 Information Technology Department	81,104	40,563	61,230	(20,667)	76,634	122,460	81,104	-	85,578	85,578	-	
5123 Records Retention Department	25,230	12,624	12,239	385	21,107	24,478	25,230	-	24,642	24,642	-	
5124 Human Resources Department	381,225	190,623	184,018	6,605	340,376	368,036	381,225	-	373,629	373,629	-	
5129 Park Operations Administrative Expenses	1,468,809	734,414	900,572	(166,158)	1,211,029	1,801,144	1,468,809	-	1,530,381	1,530,381	-	
Total Admin Departments	\$ 2,202,444	\$ 1,101,278	\$ 1,296,059	\$ (194,781)	\$ 1,891,626	\$ 2,592,118	\$ 2,202,444	\$ -	\$ 2,269,097	\$ 2,269,097	\$ -	
Operating Expenses	\$ 2,485,992	\$ 1,243,090	\$ 1,414,719	\$ (171,629)	\$ 2,101,263	\$ 2,829,438	\$ 2,477,648	\$ (8,344)	\$ 2,532,247	\$ 2,540,591	\$ 8,344	

Internal Programs & Admin Departments



Eastvale Parks Non-Operating Activity

Non-Operating Revenues

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		2026-27 Adopted	2026-27 Amended	
4402 Contributions in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	465,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4404 Grant Funding	-	-	-	-	-	214,044	-	-	-	-	-	-
4501 Interest Income	100,000	50,000	179,903	129,903	402,474	359,806	100,000	-	100,000	100,000	-	
4503 Interest Revenue	-	-	24,918	24,918	51,864	49,836	-	-	-	-	-	
4602 Gain/Loss on Sale of Assets	-	-	16,700	16,700	6,100	16,700	-	-	-	-	-	
4603 Reimbursed Costs	-	-	8,542	8,542	5,820	8,542	-	-	-	-	-	
4605 Miscellaneous Income	-	-	3,030	3,030	5,209	6,060	-	-	-	-	-	
4607 Lease Revenue	180,964	90,482	108,267	17,785	216,535	216,534	180,964	-	180,964	180,964	-	
Total Non-Operating Revenue	\$ 280,964	\$ 140,482	\$ 341,360	\$ 200,878	\$ 1,367,046	\$ 657,478	\$ 280,964	\$ -	\$ 280,964	\$ 280,964	\$ -	

Non-Operating Expenses

Acct No. – Description	2025-26				2024-25	2025-26			Adopted vs Amended Increase/Decrease	2026-27	2026-27	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Actuals	Projected Balance	2025-26 Amended				
6006 Investment and Arbitrage Expense	\$ 5,700	\$ 2,850	\$ 2,844	\$ 6	\$ 6,017	\$ 5,688	\$ 5,700	\$ -	\$ 5,700	\$ 5,700	\$ -	
6007 Unrealized Gain/Loss	-	-	831	(831)	(117,473)	1,662	-	-	-	-	-	
6008 Depreciation Expense	-	-	1,221,538	(1,221,538)	-	2,443,076	-	-	-	-	-	
6016 Amortization Expense	-	-	2,018	(2,018)	-	4,036	-	-	-	-	-	
6018 Lease Financing - Principal	-	-	20,308	(20,308)	33,926	40,616	-	-	-	-	-	
6019 Lease Financing - Interest	-	-	18,615	(18,615)	37,457	37,230	-	-	-	-	-	
6020 Subscription Financing - Principal	-	-	2,623	(2,623)	3,524	5,246	-	-	-	-	-	
6021 Subscription Financing - Interest	-	-	292	(292)	107	584	-	-	-	-	-	
6101 Capital Repairs and Maintenance	1,378,000	689,000	507,359	181,641	928,431	1,014,718	1,378,000	-	1,008,000	1,008,000	-	
6102 Capital Outlay - Land	-	-	-	-	215,000	-	-	-	-	-	-	
6103 Capital Outlay - Land Improvements	-	-	-	-	250,000	-	-	-	-	-	-	
6104 Capital Outlay - Structure and Improvements	-	-	39,950	(39,950)	198,967	79,900	-	-	-	-	-	
6105 Capital Outlay - Vehicles and Equipment	-	-	200,527	(200,527)	142,564	401,054	-	-	-	-	-	
6113 Lease Variable Payment	-	-	3,021	(3,021)	3,969	6,042	-	-	-	-	-	
6114 Initial Implementation Stage Outlay	-	-	-	-	2,014	-	-	-	-	-	-	
7002 Transfers Out	20,000	10,000	(890,571)	900,571	(1,165,823)	(1,356,754)	20,000	-	20,000	20,000	-	
7006 Transfer to Capital Fund	276,000	138,000	-	138,000	-	-	276,000	-	127,800	127,800	-	
Total Non-Operating Expenses	\$ 1,679,700	\$ 839,850	\$ 1,129,355	\$ (289,505)	\$ 538,680	\$ 2,683,098	\$ 1,679,700	\$ -	\$ 1,161,500	\$ 1,161,500	\$ -	

Parks Capital Fund

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Revenues												
4401 Facility Fees	\$ 2,626,902	\$ 1,313,451	\$ -	\$ (1,313,451)	\$ -	\$ 2,626,902	\$ 2,626,902	\$ -	\$ -	\$ 5,351,288	\$ 5,351,288	\$ -
4903 Transfer In for Working Capital	276,000	138,000	-	(138,000)	-	276,000	276,000	-	-	127,800	127,800	-
Total Revenues	2,902,902	1,451,451	-	(1,451,451)	-	2,902,902	2,902,902	-	-	5,479,088	5,479,088	-
Expenses												
6109 Capital Outlay - Working Capital	276,000	138,000	-	138,000	-	276,000	276,000	-	-	127,800	127,800	-
6110 Capital Outlay - CIP (Construction in Progress)	300,000	150,000	-	150,000	-	300,000	300,000	-	-	500,000	500,000	-
Total Expenses	576,000	288,000	-	288,000	-	576,000	576,000	-	-	627,800	627,800	-
Net Change in Fund Balance	\$ 2,326,902	\$ 1,163,451	\$ -	\$ 1,163,451	\$ -	\$ 2,326,902	\$ 2,326,902	\$ -	\$ -	\$ 4,851,288	\$ 4,851,288	\$ -

Graffiti Abatement

Acct No. – Description	2025-26				2024-25	2025-26			Adopted vs Amended Increase/Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Actuals	Projected Balance	2025-26 Amended				
Revenues												
4604 Restitution Revenues	\$ -	\$ -	\$ 544	\$ 544	\$ 2,988	\$ 1,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4605 Miscellaneous Income	-	-	575	575	-	1,150	-	-	-	-	-	-
4606 Contract Revenue	100,000	50,000	50,000	-	100,000	100,000	100,000	-	100,000	100,000	-	-
4901 Assessment Transfers	269,342	134,671	134,671	-	238,103	269,342	269,342	-	283,379	283,379	-	-
Total Revenues	369,342	184,671	185,790	1,119	341,091	371,580	369,342	-	383,379	383,379	-	-
Expenses												
Salaries - Regular	225,647	112,824	98,382	14,442	196,084	196,764	225,647	-	236,191	236,191	-	-
5003 Salaries - Over Time	5,000	2,500	7,175	(4,675)	10,972	14,350	5,000	-	5,000	5,000	-	-
Benefits Expenses	94,389	47,195	53,527	(6,332)	78,784	107,054	94,389	-	97,820	97,820	-	-
5063 Payroll Taxes	17,460	8,730	7,829	901	15,810	15,658	17,460	-	18,261	18,261	-	-
5070 Adjustment for Vacancy	(16,814)	(8,407)	-	(8,407)	-	-	(16,814)	-	(17,553)	(17,553)	-	-
5201 Outside Services	10,000	5,000	1,225	3,775	7,738	2,450	10,000	-	10,000	10,000	-	-
5209 Uniforms	1,200	600	-	600	562	-	1,200	-	1,200	1,200	-	-
5301 Materials and Supplies	30,000	15,000	7,336	7,664	29,356	14,672	30,000	-	30,000	30,000	-	-
5506 Wireless Devices	2,460	1,230	721	509	1,771	1,442	2,460	-	2,460	2,460	-	-
Total Expenses	369,342	184,672	176,195	8,477	341,077	352,390	369,342	-	383,379	383,379	-	-
Net Change in Fund Balance	\$ -	\$ (1)	\$ 9,595	\$ (9,596)	\$ 14	\$ 19,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2025-26 July 1, 2025

DEPARTMENT INFORMATION

Department Information Contents

- ◆ Administrative Departments Summary
- ◆ Administrative Allocations
- ◆ Department Details
- ◆ Internal Programs Allocations Summary
- ◆ Internal Programs Allocations
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Administrative Departments Summary

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Expenses												
Board/GM Services	\$ 1,602,781	\$ 801,395	\$ 909,031	\$ (107,636)	\$ 1,574,123	\$ 1,784,441	\$ 1,652,781	\$ 50,000	\$ 1,852,545	\$ 1,837,545	\$ (15,000)	
Records Retention	546,641	273,324	265,536	7,788	398,231	400,008	546,641	-	561,746	561,746	-	
Human Resources	1,263,913	631,960	609,936	22,024	1,108,711	1,189,872	1,263,913	-	1,254,108	1,254,108	-	
Accounting	1,377,463	688,734	707,097	(18,363)	1,027,957	1,302,655	1,377,463	-	1,428,712	1,428,712	-	
Finance	2,351,399	1,175,703	1,377,258	(201,555)	1,972,952	2,295,247	2,351,399	-	2,529,622	2,529,622	-	
Information Technology	1,757,162	878,584	1,328,190	(449,606)	1,445,919	2,296,586	1,757,162	-	1,951,143	1,951,143	-	
Meters	1,416,143	708,072	603,228	104,844	1,073,590	1,099,667	1,416,143	-	1,391,104	1,391,104	-	
Customer Service	2,098,099	1,049,053	1,106,958	(57,905)	1,918,677	2,073,541	2,098,099	-	2,304,527	2,304,527	-	
Engineering/Development	3,464,369	1,732,191	1,879,242	(147,051)	3,748,953	3,558,289	3,464,369	-	3,613,367	3,613,367	-	
Total Expenses	\$ 15,877,970	\$ 7,939,016	\$ 8,786,476	\$ (847,460)	\$ 14,269,113	\$ 16,000,306	\$ 15,927,970	\$ 50,000	\$ 16,886,874	\$ 16,871,874	\$ (15,000)	

Administrative Allocations Water Fund

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Expenses												
Board/GM Services Allocation	\$ 1,005,895	\$ 502,948	\$ 570,507	\$ (67,559)	\$ 968,085	\$ 1,141,014	\$ 1,038,395	\$ 32,500	\$ 1,183,769	\$ 1,174,019	\$ (9,750)	
Customer Service & Meters	1,972,294	986,147	953,222	32,925	1,522,502	1,906,444	1,972,294	-	2,014,360	2,014,360	-	
Engineering & Development	2,739,086	1,369,543	1,485,725	(116,182)	2,864,200	2,971,450	2,739,086	-	2,603,275	2,603,275	-	
Finance Allocation	2,340,208	1,170,104	1,308,141	(138,037)	1,845,559	2,616,282	2,340,208	-	2,529,361	2,529,361	-	
Human Resources Allocation	644,769	322,385	311,128	11,257	555,464	622,256	644,769	-	643,179	643,179	-	
Information Technology Allocation	1,102,782	551,391	833,569	(282,178)	889,241	1,667,138	1,102,782	-	1,246,774	1,246,774	-	
Records Retention Allocation	343,068	171,534	166,650	4,884	244,912	333,300	343,068	-	358,955	358,955	-	
Total Expenses	\$ 10,148,102	\$ 5,074,052	\$ 5,628,942	\$ (554,890)	\$ 8,889,963	\$ 11,257,884	\$ 10,180,602	\$ 32,500	\$ 10,579,673	\$ 10,569,923	\$ (9,750)	

Administrative Allocations Wastewater Fund

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	2025-26 Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Expenses												
Board/GM Services Allocation	\$ 522,911	\$ 261,456	\$ 296,616	\$ (35,160)	\$ 522,609	\$ 593,232	\$ 540,411	\$ 17,500	\$ 587,522	\$ 582,272	\$ (5,250)	
Customer Service & Meters	1,541,948	770,974	750,560	20,414	1,460,225	1,501,120	1,541,948	-	1,681,272	1,681,272	-	
Engineering & Development	725,284	362,642	393,512	(30,870)	884,753	787,024	725,284	-	998,891	998,891	-	
Finance Allocation	1,216,549	608,275	680,125	(71,850)	996,302	1,360,250	1,216,549	-	1,255,359	1,255,359	-	
Human Resources Allocation	237,919	118,960	114,790	4,170	212,872	229,580	237,919	-	237,302	237,302	-	
Information Technology Allocation	573,278	286,639	433,387	(146,748)	480,046	866,774	573,278	-	618,792	618,792	-	
Records Retention Allocation	178,343	89,172	86,644	2,528	132,213	173,288	178,343	-	178,154	178,154	-	
Total Expenses	\$ 4,996,232	\$ 2,498,118	\$ 2,755,634	\$ (257,516)	\$ 4,689,020	\$ 5,511,268	\$ 5,013,732	\$ 17,500	\$ 5,557,292	\$ 5,552,042	\$ (5,250)	

Administrative Allocations Park Fund

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	2025-26 Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Expenses												
Board/GM Services Allocation	\$ 73,975	\$ 36,996	\$ 41,909	\$ (4,913)	\$ 83,430	\$ 83,818	\$ 73,975	\$ -	\$ 81,256	\$ 81,256	\$ -	
Finance Allocation	172,101	86,058	96,091	(10,033)	159,050	192,182	172,101	-	173,611	173,611	-	
Human Resources Allocation	381,225	190,623	184,018	6,605	340,376	368,036	381,225	-	373,629	373,629	-	
Information Technology Allocation	81,104	40,563	61,230	(20,667)	76,634	122,460	81,104	-	85,578	85,578	-	
Records Retention Allocation	25,230	12,624	12,239	385	21,107	24,478	25,230	-	24,642	24,642	-	
Total Expenses	\$ 733,635	\$ 366,864	\$ 395,487	\$ (28,623)	\$ 680,597	\$ 790,974	\$ 733,635	\$ -	\$ 738,716	\$ 738,716	\$ -	

Board / G.M. Services

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended				
Salaries - Regular	\$ 754,592	\$ 377,297	\$ 385,042	\$ (7,745)	\$ 776,351	\$ 770,084	\$ 754,592	\$ -	\$ 784,071	\$ 784,071	\$ -	
5002 Salaries - Part Time	-	-	771	(771)	905	1,542	-	-	-	-	-	
5003 Salaries - Over Time	3,000	1,500	5,940	(4,440)	9,867	11,880	3,000	-	3,000	3,000	-	
Benefits Expenses	277,478	138,742	176,658	(37,916)	287,607	353,316	277,478	-	288,500	288,500	-	
5063 Payroll Taxes	43,462	21,731	17,492	4,239	49,601	34,984	43,462	-	44,537	44,537	-	
5070 Adjustment for Vacancy	(47,710)	(23,855)	-	(23,855)	-	-	(47,710)	-	(49,622)	(49,622)	-	
5071 CalPERS Unfunded Liability	123,059	61,530	123,681	(62,151)	90,581	123,681	123,059	-	123,059	123,059	-	
5101 Travel	-	-	-	-	554	-	-	-	-	-	-	
5102 Travel - Directors	25,000	12,500	-	12,500	(457)	-	25,000	-	25,000	25,000	-	
5104 Conferences and Meetings	10,000	5,000	17,046	(12,046)	52,155	34,092	10,000	-	10,000	10,000	-	
5105 Training	35,800	17,900	17,156	744	956	34,312	35,800	-	35,800	35,800	-	
5106 Postage	-	-	1,349	(1,349)	2,773	2,698	-	-	-	-	-	
5107 Memberships, Dues and Publications	78,200	39,100	19,536	19,564	75,897	39,072	78,200	-	81,400	81,400	-	
5111 Election Expense	-	-	-	-	3,134	-	-	-	240,000	240,000	-	
5113 Employee Recognition	10,000	5,000	203	4,797	4,126	406	10,000	-	10,000	10,000	-	
5114 Post Employment Benefit Expense	-	-	-	-	(48,646)	-	-	-	-	-	-	
5115 Office Supplies	24,750	12,375	9,940	2,435	17,895	9,940	24,750	-	26,750	26,750	-	
5117 Sponsorships	10,000	5,000	-	5,000	-	-	10,000	-	10,000	10,000	-	
5201 Outside Services	65,800	32,900	58,938	(26,038)	114,892	117,876	65,800	-	65,800	65,800	-	
5204 Legal Expense	100,000	50,000	64,645	(14,645)	82,566	129,290	100,000	-	100,000	100,000	-	
5206 Other Professional Services	-	-	-	-	6,800	-	-	-	-	-	-	
5207 Strategic Planning	50,000	25,000	-	25,000	-	100,000	100,000	50,000	15,000	-	(15,000)	
5301 Materials and Supplies	10,000	5,000	-	5,000	21,476	-	10,000	-	10,000	10,000	-	
5506 Wireless Devices	4,200	2,100	982	1,118	3,473	1,964	4,200	-	4,200	4,200	-	
5601 IT Equipment	2,500	1,250	303	947	1,687	606	2,500	-	2,500	2,500	-	
5602 Software	-	-	-	-	1,500	-	-	-	-	-	-	
5603 Software Licensing	22,650	11,325	-	11,325	-	-	22,650	-	22,550	22,550	-	
6010 Other Expenses	-	-	9,349	(9,349)	18,430	18,698	-	-	-	-	-	
7002 Transfers Out	-	-	(909,030)	909,030	(1,574,122)	-	-	-	-	-	-	
Total Board/GM Services	\$ 1,602,781	\$ 801,395	\$ 1	\$ 801,394	\$ 1	\$ 1,784,441	\$ 1,652,781	\$ 50,000	\$ 1,852,545	\$ 1,837,545	\$ (15,000)	

Records Retention

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 313,804	\$ 156,903	\$ 92,902	\$ 64,001	\$ 188,069	\$ 185,804	\$ 313,804	\$ -	\$ 326,324	\$ 326,324	\$ -	
Benefits Expenses	74,299	37,152	27,393	9,759	60,324	54,786	74,299	-	75,669	75,669	-	
5063 Payroll Taxes	24,269	12,135	7,285	4,850	15,779	14,570	24,269	-	25,227	25,227	-	
5070 Adjustment for Vacancy	(20,578)	(10,289)	-	(10,289)	-	-	(20,578)	-	(21,321)	(21,321)	-	
5071 CalPERS Unfunded Liability	39,517	19,758	39,517	(19,759)	17,396	39,517	39,517	-	39,517	39,517	-	
5104 Conferences and Meetings	3,850	1,925	312	1,613	216	624	3,850	-	3,850	3,850	-	
5105 Training	8,000	4,000	-	4,000	2,120	-	8,000	-	8,000	8,000	-	
5106 Postage	200	100	-	100	-	-	200	-	200	200	-	
5107 Memberships, Dues and Publications	1,000	500	-	500	340	-	1,000	-	1,000	1,000	-	
5114 Post Employment Benefit Expense	49,180	24,590	46,875	(22,285)	-	46,875	49,180	-	49,180	49,180	-	
5115 Office Supplies	6,500	3,250	1,362	1,888	459	2,724	6,500	-	6,500	6,500	-	
5201 Outside Services	11,100	5,550	2,054	3,496	6,524	4,108	11,100	-	11,100	11,100	-	
5204 Legal Expense	7,500	3,750	17,014	(13,264)	30,774	20,000	7,500	-	7,500	7,500	-	
5604 Software Maintenance	28,000	14,000	30,822	(16,822)	76,230	31,000	28,000	-	29,000	29,000	-	
7002 Transfers Out	-	-	(265,535)	265,535	(398,231)	-	-	-	-	-	-	
Total Records Retention	\$ 546,641	\$ 273,324	\$ 1	\$ 273,323	\$ -	\$ 400,008	\$ 546,641	\$ -	\$ 561,746	\$ 561,746	\$ -	

Human Resources

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 653,709	\$ 326,855	\$ 261,868	\$ 64,987	\$ 490,961	\$ 523,736	\$ 653,709	\$ -	\$ 699,935	\$ 699,935	\$ -	
5002 Salaries - Part Time	-	-	22,832	(22,832)	1,188	45,664	-	-	-	-	-	
5003 Salaries - Over Time	500	250	141	109	524	282	500	-	500	500	-	
Benefits Expenses	175,302	87,653	99,424	(11,771)	152,171	198,848	175,302	-	184,337	184,337	-	
5063 Payroll Taxes	46,743	23,372	19,632	3,740	37,267	39,264	46,743	-	49,189	49,189	-	
5070 Adjustment for Vacancy	(42,066)	(21,033)	-	(21,033)	-	-	(42,066)	-	(44,928)	(44,928)	-	
5104 Conferences and Meetings	16,800	8,400	11,345	(2,945)	9,701	22,690	16,800	-	16,800	16,800	-	
5105 Training	29,075	14,538	12,908	1,630	8,206	25,816	29,075	-	29,075	29,075	-	
5106 Postage	100	50	239	(189)	29	478	100	-	100	100	-	
5107 Memberships, Dues and Publications	2,160	1,080	1,160	(80)	6,979	2,320	2,160	-	2,160	2,160	-	
5113 Employee Recognition	59,300	29,650	24,405	5,245	65,812	48,810	59,300	-	59,300	59,300	-	
5114 Post Employment Benefit Expense	24,590	12,295	-	12,295	(17,168)	-	24,590	-	24,590	24,590	-	
5115 Office Supplies	4,200	2,100	3,471	(1,371)	3,799	6,942	4,200	-	4,200	4,200	-	
5201 Outside Services	98,400	49,200	43,680	5,520	219,020	87,360	98,400	-	28,000	28,000	-	
5204 Legal Expense	70,000	35,000	16,518	18,482	20,799	33,036	70,000	-	70,000	70,000	-	
5206 Other Professional Services	35,100	17,550	19,250	(1,700)	64,758	38,500	35,100	-	47,100	47,100	-	
5214 Recruitment	46,750	23,375	17,715	5,660	29,273	35,430	46,750	-	46,750	46,750	-	
5301 Materials and Supplies	1,500	750	692	58	330	1,384	1,500	-	1,500	1,500	-	
5602 Software	6,250	3,125	-	3,125	-	-	6,250	-	-	-	-	
5604 Software Maintenance	35,500	17,750	54,656	(36,906)	15,062	79,312	35,500	-	35,500	35,500	-	
7002 Transfers Out	-	-	(609,935)	609,935	(1,108,710)	-	-	-	-	-	-	
Total Human Resources	\$ 1,263,913	\$ 631,960	\$ 1	\$ 631,959	\$ 1	\$ 1,189,872	\$ 1,263,913	\$ -	\$ 1,254,108	\$ 1,254,108	\$ -	

Accounting

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 847,857	\$ 423,929	\$ 352,025	\$ 71,904	\$ 641,881	\$ 704,050	\$ 847,857	\$ -	\$ 914,513	\$ 914,513	\$ -	
5002 Salaries - Part Time	12,774	6,387	2,445	3,942	-	4,890	12,774	-	-	-	-	
5003 Salaries - Over Time	10,000	5,000	6,718	(1,718)	11,924	13,436	10,000	-	10,000	10,000	-	
Benefits Expenses	219,940	109,971	107,475	2,496	202,064	214,950	219,940	-	232,236	232,236	-	
5063 Payroll Taxes	63,621	31,811	25,822	5,989	48,774	51,644	63,621	-	66,264	66,264	-	
5070 Adjustment for Vacancy	(55,717)	(27,859)	-	(27,859)	-	-	(55,717)	-	(59,159)	(59,159)	-	
5071 CalPERS Unfunded Liability	37,226	18,613	37,226	(18,613)	26,434	37,226	37,226	-	37,226	37,226	-	
5104 Conferences and Meetings	5,200	2,600	2,304	296	3,064	4,608	5,200	-	5,200	5,200	-	
5105 Training	2,500	1,250	105	1,145	1,250	210	2,500	-	2,500	2,500	-	
5106 Postage	-	-	272	(272)	911	544	-	-	-	-	-	
5107 Memberships, Dues and Publications	3,295	1,648	1,141	507	1,881	2,282	3,295	-	3,730	3,730	-	
5112 Education Reimbursement	-	-	-	-	5,250	-	-	-	-	-	-	
5113 Employee Recognition	1,000	500	34	466	140	68	1,000	-	1,000	1,000	-	
5114 Post Employment Benefit Expense	49,180	24,590	70,313	(45,723)	(26,282)	70,313	49,180	-	49,180	49,180	-	
5115 Office Supplies	4,000	2,000	1,445	555	3,531	2,890	4,000	-	4,000	4,000	-	
5201 Outside Services	23,000	11,500	47,332	(35,832)	37,235	94,664	23,000	-	29,500	29,500	-	
5203 Audit Expense	45,000	22,500	-	22,500	40,000	-	45,000	-	45,000	45,000	-	
5204 Legal Expense	10,000	5,000	-	5,000	-	-	10,000	-	10,000	10,000	-	
5206 Other Professional Services	1,250	625	-	625	-	-	1,250	-	1,250	1,250	-	
5209 Uniforms	6,122	3,061	2,740	321	5,636	5,480	6,122	-	7,037	7,037	-	
5212 Printing	1,040	520	431	89	358	862	1,040	-	560	560	-	
5301 Materials and Supplies	500	250	745	(495)	448	1,490	500	-	500	500	-	
5506 Wireless Devices	1,225	613	192	421	707	384	1,225	-	1,225	1,225	-	
5601 IT Equipment	1,250	625	61	564	98	122	1,250	-	1,250	1,250	-	
5603 Software Licensing	78,200	39,100	41,250	(2,150)	15,966	82,500	78,200	-	55,200	55,200	-	
5604 Software Maintenance	9,000	4,500	7,021	(2,521)	6,687	10,042	9,000	-	10,500	10,500	-	
7002 Transfers Out	-	-	(707,098)	707,098	(1,027,958)	-	-	-	-	-	-	
Total Accounting	\$ 1,377,463	\$ 688,734	\$ (1)	\$ 688,735	\$ (1)	\$ 1,302,655	\$ 1,377,463	\$ -	\$ 1,428,712	\$ 1,428,712	\$ -	

Finance

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 736,231	\$ 368,117	\$ 344,650	\$ 23,467	\$ 695,434	\$ 689,300	\$ 736,231	\$ -	\$ 768,429	\$ 768,429	\$ -	
5003 Salaries - Over Time	-	-	59	(59)	49	118	-	-	-	-	-	
Benefits Expenses	237,189	118,597	118,721	(124)	223,342	237,442	237,189	-	262,169	262,169	-	
5063 Payroll Taxes	50,434	25,217	22,172	3,045	49,059	44,344	50,434	-	52,054	52,054	-	
5064 State Taxes	-	-	-	-	712	-	-	-	-	-	-	
5070 Adjustment for Vacancy	(49,735)	(24,868)	-	(24,868)	-	-	(49,735)	-	(52,644)	(52,644)	-	
5071 CalPERS Unfunded Liability	150,552	75,276	153,060	(77,784)	128,601	153,060	150,552	-	150,552	150,552	-	
5104 Conferences and Meetings	6,500	3,250	1,531	1,719	3,227	3,062	6,500	-	6,500	6,500	-	
5105 Training	3,000	1,500	165	1,335	2,635	330	3,000	-	3,000	3,000	-	
5106 Postage	-	-	-	-	120	-	-	-	-	-	-	
5107 Memberships, Dues and Publications	3,590	1,795	1,155	640	3,133	2,310	3,590	-	4,000	4,000	-	
5109 Insurance Expense	877,162	438,581	402,649	35,932	729,300	805,298	877,162	-	1,000,386	1,000,386	-	
5114 Post Employment Benefit Expense	122,951	61,475	140,625	(79,150)	(13,501)	140,625	122,951	-	122,951	122,951	-	
5115 Office Supplies	1,750	875	673	202	671	1,346	1,750	-	1,750	1,750	-	
5201 Outside Services	35,000	17,500	7,260	10,240	8,230	14,520	35,000	-	35,000	35,000	-	
5202 Engineering Services	-	-	(5,000)	5,000	-	(5,000)	-	-	-	-	-	
5204 Legal Expense	35,000	17,500	13,652	3,848	54,237	27,304	35,000	-	35,000	35,000	-	
5206 Other Professional Services	800	400	350	50	700	700	800	-	800	800	-	
5212 Printing	3,550	1,775	4,545	(2,770)	-	9,090	3,550	-	150	150	-	
5301 Materials and Supplies	500	250	34	216	393	68	500	-	500	500	-	
5506 Wireless Devices	1,800	900	192	708	1,233	384	1,800	-	1,800	1,800	-	
5601 IT Equipment	1,250	625	61	564	-	122	1,250	-	1,250	1,250	-	
5603 Software Licensing	-	-	120	(120)	240	240	-	-	-	-	-	
5604 Software Maintenance	133,875	66,938	170,584	(103,646)	85,137	170,584	133,875	-	135,975	135,975	-	
7002 Transfers Out	-	-	(1,377,257)	1,377,257	(1,972,952)	-	-	-	-	-	-	
Total Finance	\$ 2,351,399	\$ 1,175,703	\$ 1	\$ 1,175,702	\$ -	\$ 2,295,247	\$ 2,351,399	\$ -	\$ 2,529,622	\$ 2,529,622	\$ -	

Information Technology

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 532,629	\$ 266,315	\$ 281,166	\$ (14,851)	\$ 477,220	\$ 562,332	\$ 532,629	\$ -	\$ 727,280	\$ 727,280	\$ -	
5002 Salaries - Part Time	12,774	6,387	22,272	(15,885)	25,538	44,544	12,774	-	13,284	13,284	-	
5003 Salaries - Over Time	-	-	-	-	2,200	-	-	-	-	-	-	
Benefits Expenses	91,503	45,753	64,370	(18,617)	96,697	128,740	91,503	-	131,585	131,585	-	
5063 Payroll Taxes	38,983	19,492	21,914	(2,422)	39,764	43,828	38,983	-	53,194	53,194	-	
5070 Adjustment for Vacancy	(33,485)	(16,743)	-	(16,743)	-	-	(33,485)	-	(45,958)	(45,958)	-	
5071 CalPERS Unfunded Liability	33,516	16,758	386,717	(369,959)	50,642	386,717	33,516	-	33,516	33,516	-	
5104 Conferences and Meetings	11,000	5,500	8,847	(3,347)	3,173	17,694	11,000	-	11,000	11,000	-	
5105 Training	19,000	9,500	4,214	5,286	5,470	8,428	19,000	-	19,000	19,000	-	
5106 Postage	75	38	54	(16)	127	108	75	-	75	75	-	
5107 Memberships, Dues and Publications	18,480	9,240	2,104	7,136	19,403	4,208	18,480	-	16,480	16,480	-	
5110 Rents and Leases	36,384	18,192	6,013	12,179	9,953	12,026	36,384	-	36,384	36,384	-	
5112 Education Reimbursement	-	-	-	-	600	-	-	-	-	-	-	
5113 Employee Recognition	1,500	750	268	482	1,076	536	1,500	-	1,500	1,500	-	
5114 Post Employment Benefit Expense	49,180	24,590	70,313	(45,723)	-	70,313	49,180	-	49,180	49,180	-	
5115 Office Supplies	5,200	2,600	299	2,301	3,061	598	5,200	-	5,200	5,200	-	
5201 Outside Services	166,000	83,000	172,363	(89,363)	114,667	344,726	166,000	-	116,000	116,000	-	
5204 Legal Expense	3,000	1,500	-	1,500	-	-	3,000	-	3,000	3,000	-	
5214 Recruitment	-	-	-	-	1,206	-	-	-	-	-	-	
5301 Materials and Supplies	3,804	1,902	4,338	(2,436)	166	8,676	3,804	-	3,804	3,804	-	
5506 Wireless Devices	4,040	2,020	1,392	628	2,146	2,784	4,040	-	4,040	4,040	-	
5507 Internet	183,127	91,563	48,173	43,390	151,500	96,346	183,127	-	183,127	183,127	-	
5601 IT Equipment	31,853	15,927	6,763	9,164	15,687	13,526	31,853	-	31,853	31,853	-	
5602 Software	-	-	-	-	3,498	-	-	-	-	-	-	
5603 Software Licensing	257,800	128,900	24,782	104,118	206,084	257,800	257,800	-	250,700	250,700	-	
5604 Software Maintenance	290,799	145,400	201,828	(56,428)	216,041	292,656	290,799	-	306,899	306,899	-	
7002 Transfers Out	-	-	(1,328,185)	1,328,185	(1,445,921)	-	-	-	-	-	-	
Total Information Technology	\$ 1,757,162	\$ 878,584	\$ 5	\$ 878,579	\$ (2)	\$ 2,296,586	\$ 1,757,162	\$ -	\$ 1,951,143	\$ 1,951,143	\$ -	

Meters

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		2026-27 Adopted	2026-27 Amended	
Salaries - Regular	\$ 614,366	\$ 307,183	\$ 230,146	\$ 77,037	\$ 410,330	\$ 460,292	\$ 614,366	\$ -	\$ 678,739	\$ 678,739	\$ -	
5003 Salaries - Over Time	8,000	4,000	28,226	(24,226)	44,936	56,452	8,000	-	8,000	8,000	-	
Benefits Expenses	225,530	112,766	97,430	15,336	182,035	194,860	225,530	-	235,632	235,632	-	
5063 Payroll Taxes	46,704	23,352	19,904	3,448	35,599	39,808	46,704	-	51,135	51,135	-	
5070 Adjustment for Vacancy	(42,404)	(21,202)	-	(21,202)	-	-	(42,404)	-	(46,349)	(46,349)	-	
5071 CalPERS Unfunded Liability	36,476	18,238	36,476	(18,238)	41,750	36,476	36,476	-	36,476	36,476	-	
5104 Conferences and Meetings	2,000	1,000	399	601	1,245	798	2,000	-	2,000	2,000	-	
5105 Training	3,000	1,500	-	1,500	-	-	3,000	-	3,000	3,000	-	
5113 Employee Recognition	1,000	500	740	(240)	1,176	1,480	1,000	-	1,000	1,000	-	
5114 Post Employment Benefit Expense	98,361	49,180	70,313	(21,133)	(36,162)	70,313	98,361	-	98,361	98,361	-	
5201 Outside Services	2,000	1,000	196	804	372	392	2,000	-	2,000	2,000	-	
5209 Uniforms	7,000	3,500	2,342	1,158	5,327	4,684	7,000	-	7,000	7,000	-	
5301 Materials and Supplies	3,750	1,875	4,444	(2,569)	5,460	8,888	3,750	-	3,750	3,750	-	
5306 Meter Replacement	400,000	200,000	109,642	90,358	372,269	219,284	400,000	-	300,000	300,000	-	
5307 Equipment Less than \$10,000	2,500	1,250	605	645	2,713	1,210	2,500	-	2,500	2,500	-	
5506 Wireless Devices	7,860	3,930	2,365	1,565	6,540	4,730	7,860	-	7,860	7,860	-	
7002 Transfers Out	-	-	(603,227)	603,227	(1,073,587)	-	-	-	-	-	-	
Total Meters	\$ 1,416,143	\$ 708,072	\$ 1	\$ 708,071	\$ 3	\$ 1,099,667	\$ 1,416,143	\$ -	\$ 1,391,104	\$ 1,391,104	\$ -	

Customer Service

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 671,872	\$ 335,937	\$ 329,849	\$ 6,088	\$ 650,494	\$ 659,698	\$ 671,872	\$ -	\$ 767,804	\$ 767,804	\$ -	
5003 Salaries - Over Time	7,500	3,750	1,198	2,552	10,032	2,396	7,500	-	7,500	7,500	-	
Benefits Expenses	249,231	124,617	124,660	(43)	262,267	249,320	249,231	-	264,613	264,613	-	
5063 Payroll Taxes	49,131	24,566	24,769	(203)	51,742	49,538	49,131	-	55,637	55,637	-	
5070 Adjustment for Vacancy	(45,888)	(22,944)	-	(22,944)	-	-	(45,888)	-	(51,780)	(51,780)	-	
5071 CalPERS Unfunded Liability	68,033	34,017	70,062	(36,045)	50,082	70,062	68,033	-	68,033	68,033	-	
5104 Conferences and Meetings	3,000	1,500	420	1,080	1,466	840	3,000	-	3,000	3,000	-	
5105 Training	4,000	2,000	-	2,000	287	-	4,000	-	4,000	4,000	-	
5106 Postage	219,000	109,500	96,258	13,242	202,939	192,516	219,000	-	219,000	219,000	-	
5112 Education Reimbursement	2,000	1,000	310	690	-	620	2,000	-	2,000	2,000	-	
5113 Employee Recognition	1,000	500	586	(86)	637	1,172	1,000	-	1,000	1,000	-	
5114 Post Employment Benefit Expense	73,770	36,885	70,313	(33,428)	(49,386)	70,313	73,770	-	73,770	73,770	-	
5115 Office Supplies	5,000	2,500	778	1,722	2,053	1,556	5,000	-	5,000	5,000	-	
5201 Outside Services	475,500	237,750	252,243	(14,493)	527,000	504,486	475,500	-	475,500	475,500	-	
5204 Legal Expense	3,000	1,500	-	1,500	15,000	-	3,000	-	3,000	3,000	-	
5212 Printing	50,000	25,000	18,202	6,798	46,372	36,404	50,000	-	54,500	54,500	-	
5301 Materials and Supplies	1,000	500	65	435	1,422	130	1,000	-	1,000	1,000	-	
5307 Equipment Less than \$10,000	1,000	500	-	500	-	-	1,000	-	1,000	1,000	-	
5601 IT Equipment	1,500	750	51	699	2,258	102	1,500	-	1,500	1,500	-	
5604 Software Maintenance	138,450	69,225	60,688	8,537	67,282	121,376	138,450	-	228,450	228,450	-	
5904 Low Income Rate Assistance	120,000	60,000	56,506	3,494	76,730	113,012	120,000	-	120,000	120,000	-	
7002 Transfers Out	-	-	(1,107,256)	1,107,256	(1,918,677)	-	-	-	-	-	-	
Total Customer Service	\$ 2,098,099	\$ 1,049,053	\$ (298)	\$ 1,049,351	\$ -	\$ 2,073,541	\$ 2,098,099	\$ -	\$ 2,304,527	\$ 2,304,527	\$ -	

Engineering / Development

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 1,787,309	\$ 893,656	\$ 952,879	\$ (59,223)	\$ 2,157,370	\$ 1,905,758	\$ 1,787,309	\$ -	\$ 1,910,079	\$ 1,910,079	\$ -	
5002 Salaries - Part Time	36,583	18,292	30,226	(11,934)	41,623	60,452	36,583	-	38,617	38,617	-	
5003 Salaries - Over Time	3,500	1,750	7,691	(5,941)	30,578	15,382	3,500	-	3,500	3,500	-	
Benefits Expenses	559,483	279,745	333,594	(53,849)	679,185	667,188	559,483	-	583,897	583,897	-	
5063 Payroll Taxes	123,951	61,976	64,628	(2,652)	164,427	129,256	123,951	-	129,436	129,436	-	
5070 Adjustment for Vacancy	(121,263)	(60,632)	-	(60,632)	-	-	(121,263)	-	(128,968)	(128,968)	-	
5071 CalPERS Unfunded Liability	349,595	174,798	8,390	166,408	221,759	8,390	349,595	-	349,595	349,595	-	
5104 Conferences and Meetings	45,700	22,850	7,990	14,860	17,939	15,980	45,700	-	45,700	45,700	-	
5105 Training	7,000	3,500	9,548	(6,048)	16,434	19,096	7,000	-	7,000	7,000	-	
5107 Memberships, Dues and Publications	15,000	7,500	8,597	(1,097)	9,747	17,194	15,000	-	17,000	17,000	-	
5112 Education Reimbursement	5,250	2,625	903	1,722	5,250	1,806	5,250	-	5,250	5,250	-	
5114 Post Employment Benefit Expense	221,311	110,656	164,063	(53,407)	(59,187)	164,063	221,311	-	221,311	221,311	-	
5115 Office Supplies	3,250	1,625	1,818	(193)	3,495	3,636	3,250	-	3,250	3,250	-	
5201 Outside Services	90,000	45,000	6,095	38,905	122,976	12,190	90,000	-	90,000	90,000	-	
5202 Engineering Services	100,000	50,000	54,025	(4,025)	83,076	108,050	100,000	-	100,000	100,000	-	
5204 Legal Expense	163,500	81,750	178,569	(96,819)	221,002	357,138	163,500	-	163,500	163,500	-	
5209 Uniforms	4,000	2,000	2,241	(241)	3,832	4,482	4,000	-	4,000	4,000	-	
5301 Materials and Supplies	5,000	2,500	1,945	555	5,972	3,890	5,000	-	5,000	5,000	-	
5506 Wireless Devices	5,500	2,750	2,502	248	4,985	5,004	5,500	-	5,500	5,500	-	
5601 IT Equipment	4,000	2,000	4,917	(2,917)	5,393	9,834	4,000	-	4,000	4,000	-	
5603 Software Licensing	49,500	24,750	38,621	(13,871)	3,765	49,500	49,500	-	49,500	49,500	-	
5604 Software Maintenance	6,200	3,100	-	3,100	9,332	-	6,200	-	6,200	6,200	-	
7002 Transfers Out	-	-	(1,879,237)	1,879,237	(3,748,953)	-	-	-	-	-	-	
Total Engineering/Development	\$ 3,464,369	\$ 1,732,191	\$ 5	\$ 1,732,186	\$ -	\$ 3,558,289	\$ 3,464,369	\$ -	\$ 3,613,367	\$ 3,613,367	\$ -	

Water Administration

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 637,083	\$ 318,542	\$ 328,038	\$ (9,496)	\$ 526,312	\$ 656,076	\$ 637,083	\$ -	\$ 595,474	\$ 595,474	\$ -	
5003 Salaries - Over Time	2,500	1,250	6,819	(5,569)	3,965	13,638	2,500	-	2,500	2,500	-	
Benefits Expenses	333,635	166,819	184,939	(18,120)	383,063	369,878	333,635	-	310,935	310,935	-	
5063 Payroll Taxes	48,318	24,159	19,348	4,811	38,452	38,696	48,318	-	44,295	44,295	-	
5070 Adjustment for Vacancy	(42,190)	(21,095)	-	(21,095)	-	-	(42,190)	-	(38,743)	(38,743)	-	
5104 Conferences and Meetings	143,050	71,525	21,340	50,185	84,228	42,680	143,050	-	143,050	143,050	-	
5105 Training	125,652	62,826	13,469	49,357	62,828	26,938	125,652	-	125,652	125,652	-	
5106 Postage	-	-	14	(14)	88	28	-	-	-	-	-	
5107 Memberships, Dues and Publications	9,050	4,525	2,939	1,586	5,893	5,878	9,050	-	9,050	9,050	-	
5108 Regulatory Requirements	139,663	69,832	123,595	(53,763)	130,524	139,663	139,663	-	149,438	149,438	-	
5112 Education Reimbursement	15,750	7,875	-	7,875	8,481	-	15,750	-	15,750	15,750	-	
5114 Post Employment Benefit Expense	-	-	-	-	1,859	-	-	-	-	-	-	
5115 Office Supplies	14,000	7,000	2,187	4,813	6,526	4,374	14,000	-	11,150	11,150	-	
5201 Outside Services	60,730	30,365	54,137	(23,772)	184,260	108,274	60,730	-	60,730	60,730	-	
5202 Engineering Services	-	-	4	(4)	-	8	-	-	-	-	-	
5204 Legal Expense	15,500	7,750	5,308	2,442	11,835	10,616	15,500	-	15,500	15,500	-	
5209 Uniforms	97,550	48,775	55,129	(6,354)	74,052	110,258	97,550	-	97,550	97,550	-	
5212 Printing	1,800	900	-	900	198	-	1,800	-	1,800	1,800	-	
5301 Materials and Supplies	14,250	7,125	2,075	5,050	7,144	4,150	14,250	-	14,250	14,250	-	
5506 Wireless Devices	35,770	17,885	13,778	4,107	23,909	27,556	35,770	-	35,751	35,751	-	
5601 IT Equipment	3,500	1,750	1,232	518	1,554	2,464	3,500	-	3,500	3,500	-	
5602 Software	-	-	-	-	32,157	-	-	-	-	-	-	
5603 Software Licensing	950	475	-	475	8,488	-	950	-	950	950	-	
5604 Software Maintenance	49,500	24,750	17,898	6,852	-	35,796	49,500	-	51,600	51,600	-	
Total General Administration	\$ 1,706,061	\$ 853,033	\$ 852,249	\$ 784	\$ 1,595,816	\$ 1,596,971	\$ 1,706,061	\$ -	\$ 1,650,182	\$ 1,650,182	\$ -	

Wastewater Administration

Acct No. – Description	2025-26				Budget Variance (+ / -)	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025			2024-25 Actuals	Projected Balance	2025-26 Amended		Adopted	Amended	
Salaries - Regular	\$ 486,587	\$ 243,295	\$ 195,152	\$ 48,143	\$ 279,662	\$ 390,304	\$ 486,587	\$ -	\$ 461,948	\$ 461,948	\$ -	
5003 Salaries - Over Time	1,500	750	14,188	(13,438)	28,413	28,376	1,500	-	1,500	1,500	-	
Benefits Expenses	243,096	121,549	113,572	7,977	206,675	227,144	243,096	-	229,345	229,345	-	
5063 Payroll Taxes	36,792	18,396	13,276	5,120	22,915	26,552	36,792	-	34,070	34,070	-	
5070 Adjustment for Vacancy	(32,814)	(16,407)	-	(16,407)	-	-	(32,814)	-	(30,759)	(30,759)	-	
5104 Conferences and Meetings	70,550	35,275	12,191	23,084	32,440	24,382	70,550	-	70,550	70,550	-	
5105 Training	63,543	31,772	4,021	27,751	27,508	8,042	63,543	-	63,543	63,543	-	
5107 Memberships, Dues and Publications	7,950	3,975	2,370	1,605	8,494	4,740	7,950	-	7,950	7,950	-	
5108 Regulatory Requirements	22,208	11,104	-	11,104	21,150	-	22,208	-	23,318	23,318	-	
5112 Education Reimbursement	5,250	2,625	874	1,751	-	1,748	5,250	-	5,250	5,250	-	
5114 Post Employment Benefit Expense	-	-	-	-	(36,646)	-	-	-	-	-	-	
5115 Office Supplies	7,625	3,813	1,719	2,094	2,172	3,438	7,625	-	7,625	7,625	-	
5201 Outside Services	40,505	20,253	8,730	11,523	72,057	17,460	40,505	-	40,505	40,505	-	
5204 Legal Expense	3,000	1,500	1,995	(495)	3,127	3,990	3,000	-	3,000	3,000	-	
5209 Uniforms	53,700	26,850	9,690	17,160	25,528	19,380	53,700	-	53,700	53,700	-	
5212 Printing	1,200	600	-	600	132	-	1,200	-	1,200	1,200	-	
5301 Materials and Supplies	9,500	4,750	689	4,061	2,721	1,378	9,500	-	9,500	9,500	-	
5506 Wireless Devices	11,040	5,520	6,321	(801)	16,095	12,642	11,040	-	11,040	11,040	-	
5601 IT Equipment	1,000	500	821	(321)	1,052	1,642	1,000	-	1,000	1,000	-	
5602 Software	-	-	-	-	18,273	-	-	-	-	-	-	
5603 Software Licensing	-	-	-	-	3,537	-	-	-	-	-	-	
Total Administration Departments	\$ 1,032,232	\$ 516,120	\$ 385,609	\$ 130,511	\$ 735,305	\$ 771,218	\$ 1,032,232	\$ -	\$ 994,285	\$ 994,285	\$ -	

Parks Administration

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 579,439	\$ 289,720	\$ 260,922	\$ 28,798	\$ 428,999	\$ 521,844	\$ 579,439	\$ -	\$ 623,627	\$ 623,627	\$ -	
5002 Salaries - Part Time	-	-	6,322	(6,322)	-	12,644	-	-	-	-	-	
5003 Salaries - Over Time	5,000	2,500	238	2,262	3,550	476	5,000	-	5,000	5,000	-	
Benefits Expenses	225,546	112,775	105,553	7,222	172,170	211,106	225,546	-	234,852	234,852	-	
5063 Payroll Taxes	39,165	19,583	15,782	3,801	29,083	31,564	39,165	-	41,982	41,982	-	
5070 Adjustment for Vacancy	(35,203)	(17,602)	-	(17,602)	-	-	(35,203)	-	(40,743)	(40,743)	-	
5071 CalPERS Unfunded Liability	231,061	115,531	236,884	(121,353)	176,381	236,884	231,061	-	231,061	231,061	-	
5101 Travel	3,500	1,750	690	1,060	5,167	1,380	3,500	-	3,500	3,500	-	
5104 Conferences and Meetings	18,200	9,100	8,562	538	-	17,124	18,200	-	20,000	20,000	-	
5105 Training	5,000	2,500	1,297	1,203	32,164	2,594	5,000	-	5,000	5,000	-	
5106 Postage	12,000	6,000	6,807	(807)	13	13,614	12,000	-	15,000	15,000	-	
5107 Memberships, Dues and Publications	7,000	3,500	3,761	(261)	9,283	7,522	7,000	-	7,000	7,000	-	
5112 Education Reimbursement	-	-	-	-	5,250	-	-	-	-	-	-	
5114 Post Employment Benefit Expense	196,721	98,361	187,500	(89,139)	231,367	187,500	196,721	-	196,721	196,721	-	
5115 Office Supplies	22,400	11,200	6,168	5,032	17,288	12,336	22,400	-	22,400	22,400	-	
5201 Outside Services	25,000	12,500	924	11,576	24,965	1,848	25,000	-	25,000	25,000	-	
5204 Legal Expense	20,000	10,000	7,132	2,868	19,084	14,264	20,000	-	20,000	20,000	-	
5212 Printing	59,000	29,500	32,892	(3,392)	6,513	65,784	59,000	-	65,000	65,000	-	
5301 Materials and Supplies	-	-	804	(804)	4,680	1,608	-	-	-	-	-	
5506 Wireless Devices	19,980	9,990	6,176	3,814	21,739	12,352	19,980	-	19,980	19,980	-	
5601 IT Equipment	5,000	2,500	-	2,500	1,189	-	5,000	-	5,000	5,000	-	
5603 Software Licensing	-	-	-	-	5,659	-	-	-	-	-	-	
5604 Software Maintenance	30,000	15,000	12,155	2,845	16,488	24,310	30,000	-	30,000	30,000	-	
7002 Transfers Out	-	-	(900,571)	900,571	(1,211,031)	(1,376,754)	-	-	-	-	-	
Total Parks Administration	\$ 1,468,809	\$ 734,408	\$ (2)	\$ 734,410	\$ 1	\$ -	\$ 1,468,809	\$ -	\$ 1,530,380	\$ 1,530,380	\$ -	

Internal Programs Summary

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Expenses												
Emergency Preparedness & Safety	\$ 674,457	\$ 337,230	\$ 258,228	\$ 79,002	\$ 485,897	\$ 458,536	\$ 674,457	\$ -	\$ 510,260	\$ 510,260	\$ -	
IT GIS	975,015	487,509	383,427	104,082	447,332	713,854	850,015	(125,000)	870,211	995,211	125,000	
Public Affairs	961,414	480,710	222,863	257,847	503,473	445,726	780,414	(181,000)	817,481	998,481	181,000	
Government Affairs	467,307	233,655	141,776	91,879	181,549	283,552	467,307	-	508,706	508,706	-	
Conservation	778,340	389,174	313,436	75,738	670,795	624,764	778,340	-	792,163	792,163	-	
Planning	1,382,000	691,000	307,669	383,331	478,318	615,338	1,382,000	-	1,515,000	1,515,000	-	
Facilities Maintenance	1,379,249	689,627	473,409	216,218	1,081,179	923,380	1,379,249	-	1,413,833	1,413,833	-	
Fleet Maintenance	1,450,997	725,502	699,955	25,547	1,219,656	1,265,288	1,450,997	-	1,420,804	1,420,804	-	
Mechanical	706,508	353,257	674,076	(320,819)	797,398	1,184,321	706,508	-	725,958	725,958	-	
SCADA	866,529	433,267	832,891	(399,624)	-	1,665,782	866,529	-	993,202	993,202	-	
Electrical & Instrumentation	75,552	37,779	53,534	(15,755)	-	107,068	75,552	-	66,045	66,045	-	
Total Expenses	\$ 9,717,368	\$ 4,858,710	\$ 4,361,264	\$ 497,446	\$ 5,865,597	\$ 8,287,609	\$ 9,411,368	\$ (306,000)	\$ 9,633,663	\$ 9,939,663	\$ 306,000	

Internal Programs Allocations Water Fund

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Expenses												
Conservation Program Allocation	\$ 778,340	\$ 389,170	\$ 313,436	\$ 75,734	\$ 670,794	\$ 626,872	\$ 778,340	\$ -	\$ 792,164	\$ 792,164	\$ -	
Emergency Preparedness & Safety Program Allocation	423,285	211,643	162,063	49,580	298,826	324,126	423,285	-	326,054	326,054	-	
Facilities & Mechanical Allocation	1,231,109	615,555	677,246	(61,691)	1,265,142	1,354,492	1,231,109	-	1,365,864	1,365,864	-	
Fleet Services Allocation	804,908	402,454	388,263	14,191	607,389	776,526	804,908	-	788,158	788,158	-	
GIS Allocation	575,499	287,750	226,298	61,452	778,487	452,596	500,499	(75,000)	555,469	630,469	75,000	
Legislative Affairs Allocation	293,279	146,640	88,979	57,661	111,653	177,958	293,279	-	325,061	325,061	-	
Operations Technology Allocation	573,302	286,651	261,584	25,067	-	523,168	573,302	-	695,761	695,761	-	
Planning Allocation	815,720	407,860	181,586	226,274	313,776	363,172	815,720	-	967,050	967,050	-	
Public Affairs Allocation	603,377	301,689	139,871	161,818	309,636	279,742	489,781	(113,596)	522,368	635,964	113,596	
Total Expenses	\$ 6,098,819	\$ 3,049,412	\$ 2,439,326	\$ 610,086	\$ 4,355,703	\$ 4,878,652	\$ 5,910,223	\$ (188,596)	\$ 6,337,949	\$ 6,526,545	\$ 188,596	

Internal Programs Allocations Wastewater Fund

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Expenses												
Emergency Preparedness & Safety Program Allocation	\$ 220,043	\$ 110,022	\$ 84,259	\$ 25,763	\$ 161,317	\$ 168,518	\$ 220,043	\$ -	\$ 161,826	\$ 161,826	\$ -	
Facilities & Mechanical Allocation	854,648	427,324	470,240	(42,916)	663,428	940,480	854,648	-	773,926	773,926	-	
Fleet Services Allocation	459,608	229,804	221,745	8,059	464,689	443,490	459,608	-	450,044	450,044	-	
GIS Allocation	399,517	199,759	157,128	42,631	408,231	314,256	349,517	(50,000)	314,740	364,740	50,000	
Legislative Affairs Allocation	152,460	76,230	46,262	29,968	60,274	92,524	152,460	-	161,333	161,333	-	
Operations Technology Allocation	397,991	198,996	181,628	17,368	-	363,256	397,991	-	394,232	394,232	-	
Planning Allocation	566,280	283,140	126,083	157,057	164,541	252,166	566,280	-	547,950	547,950	-	
Public Affairs Allocation	313,663	156,832	72,721	84,111	167,153	145,442	254,603	(59,060)	259,259	318,319	59,060	
Total Expenses	\$ 3,364,210	\$ 1,682,107	\$ 1,360,066	\$ 322,041	\$ 2,089,633	\$ 2,720,132	\$ 3,255,150	\$ (109,060)	\$ 3,063,310	\$ 3,172,370	\$ 109,060	

Internal Programs Allocations Park Fund

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Expenses												
Emergency Preparedness & Safety Program Allocation	\$ 31,128	\$ 15,574	\$ 11,908	\$ 3,666	\$ 25,753	\$ 23,816	\$ 31,128	\$ -	\$ 22,378	\$ 22,378	\$ -	
Fleet Services Allocation	186,481	93,248	89,945	3,303	147,579	179,890	186,481	-	182,602	182,602	-	
Legislative Affairs Allocation	21,567	10,795	6,536	4,259	9,621	13,072	21,567	-	22,313	22,313	-	
Public Affairs Allocation	44,372	22,195	10,271	11,924	26,684	20,542	36,028	(8,344)	35,857	44,201	8,344	
Total Expenses	\$ 283,548	\$ 141,812	\$ 118,660	\$ 23,152	\$ 209,637	\$ 237,320	\$ 275,204	\$ (8,344)	\$ 263,150	\$ 271,494	\$ 8,344	

Emergency Preparedness & Safety

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 181,679	\$ 90,840	\$ 86,357	\$ 4,483	\$ 160,348	\$ 172,714	\$ 181,679	\$ -	\$ 191,134	\$ 191,134	\$ -	
5002 Salaries - Part Time	12,673	6,337	11,304	(4,967)	9,193	22,608	12,673	-	13,284	13,284	-	
Benefits Expenses	54,934	27,468	29,201	(1,733)	51,468	58,402	54,934	-	56,056	56,056	-	
5063 Payroll Taxes	14,256	7,128	7,374	(246)	12,912	14,748	14,256	-	14,440	14,440	-	
5070 Adjustment for Vacancy	(13,092)	(6,546)	-	(6,546)	-	-	(13,092)	-	(13,661)	(13,661)	-	
5071 CalPERS Unfunded Liability	32,639	16,319	34,482	(18,163)	25,196	34,482	32,639	-	32,639	32,639	-	
5104 Conferences and Meetings	2,000	1,000	678	322	2,351	1,356	2,000	-	2,000	2,000	-	
5105 Training	2,000	1,000	245	755	1,715	490	2,000	-	2,000	2,000	-	
5114 Post Employment Benefit Expense	24,590	12,295	23,438	(11,143)	-	23,438	24,590	-	24,590	24,590	-	
5115 Office Supplies	200	100	-	100	1,044	-	200	-	200	200	-	
5201 Outside Services	249,388	124,694	42,237	82,457	103,874	84,474	249,388	-	74,388	74,388	-	
5209 Uniforms	950	475	285	190	-	570	950	-	950	950	-	
5214 Recruitment	-	-	-	-	1,838	-	-	-	-	-	-	
5301 Materials and Supplies	56,720	28,360	4,737	23,623	53,950	9,474	56,720	-	56,720	56,720	-	
5303 Safety Materials	54,980	27,490	17,700	9,790	61,590	35,400	54,980	-	54,980	54,980	-	
5506 Wireless Devices	540	270	190	80	418	380	540	-	540	540	-	
7002 Transfers Out	-	-	(258,226)	258,226	(485,896)	-	-	-	-	-	-	
Total Emergency Preparedness & Safety	\$ 674,457	\$ 337,230	\$ 2	\$ 337,228	\$ 1	\$ 458,536	\$ 674,457	\$ -	\$ 510,260	\$ 510,260	\$ -	

IT GIS

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 497,910	\$ 248,956	\$ 180,694	\$ 68,262	\$ 320,383	\$ 361,388	\$ 497,910	\$ -	\$ 534,129	\$ 534,129	\$ -	
5002 Salaries - Part Time	12,167	6,084	-	6,084	236	-	12,167	-	13,284	13,284	-	
5003 Salaries - Over Time	-	-	-	-	598	-	-	-	-	-	-	
Benefits Expenses	122,505	61,253	48,603	12,650	85,772	97,206	122,505	-	127,936	127,936	-	
5063 Payroll Taxes	37,730	18,865	13,614	5,251	24,766	27,228	37,730	-	39,653	39,653	-	
5070 Adjustment for Vacancy	(33,345)	(16,673)	-	(16,673)	-	-	(33,345)	-	(35,579)	(35,579)	-	
5104 Conferences and Meetings	14,650	7,325	5,900	1,425	5,368	11,800	14,650	-	14,650	14,650	-	
5105 Training	7,000	3,500	4,839	(1,339)	4,343	9,678	7,000	-	7,000	7,000	-	
5107 Memberships, Dues and Publications	438	219	559	(340)	-	1,118	438	-	438	438	-	
5115 Office Supplies	2,260	1,130	67	1,063	-	134	2,260	-	-	-	-	
5201 Outside Services	245,000	122,500	64,700	57,800	183	129,400	120,000	(125,000)	100,000	225,000	125,000	
5506 Wireless Devices	2,700	1,350	574	776	1,608	1,148	2,700	-	2,700	2,700	-	
5601 IT Equipment	3,000	1,500	3,252	(1,752)	3,725	6,504	3,000	-	3,000	3,000	-	
5604 Software Maintenance	63,000	31,500	60,625	(29,125)	350	68,250	63,000	-	63,000	63,000	-	
7002 Transfers Out	-	-	(383,426)	383,426	(447,330)	-	-	-	-	-	-	
Total IT GIS	\$ 975,015	\$ 487,509	\$ 1	\$ 487,508	\$ 2	\$ 713,854	\$ 850,015	\$ (125,000)	\$ 870,211	\$ 995,211	\$ 125,000	

Public Affairs

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 173,583	\$ 86,792	\$ 8,836	\$ 77,956	\$ 53,419	\$ 17,672	\$ 173,583	\$ -	\$ 188,654	\$ 188,654	\$ -	
5002 Salaries - Part Time	12,119	6,060	-	6,060	17,199	-	12,119	-	-	-	-	
5003 Salaries - Over Time	3,500	1,750	10	1,740	4,289	20	3,500	-	3,500	3,500	-	
Benefits Expenses	59,248	29,626	7,385	22,241	29,755	14,770	59,248	-	62,786	62,786	-	
5063 Payroll Taxes	13,253	6,627	435	6,192	5,658	870	13,253	-	13,020	13,020	-	
5070 Adjustment for Vacancy	(12,439)	(6,220)	-	(6,220)	-	-	(12,439)	-	(12,729)	(12,729)	-	
5104 Conferences and Meetings	13,750	6,875	1,826	5,049	14,623	3,652	13,750	-	13,750	13,750	-	
5105 Training	4,000	2,000	2,991	(991)	1,966	5,982	4,000	-	4,000	4,000	-	
5106 Postage	32,500	16,250	362	15,888	2,941	724	32,500	-	33,000	33,000	-	
5107 Memberships, Dues and Publications	2,600	1,300	2,485	(1,185)	2,455	4,970	2,600	-	2,600	2,600	-	
5114 Post Employment Benefit Expense	-	-	-	-	(12,956)	-	-	-	-	-	-	
5115 Office Supplies	2,300	1,150	155	995	2,123	310	2,300	-	2,300	2,300	-	
5117 Sponsorships	30,000	15,000	11,700	3,300	22,980	23,400	30,000	-	35,000	35,000	-	
5201 Outside Services	469,450	234,725	125,628	109,097	215,967	251,256	288,450	(181,000)	314,050	495,050	181,000	
5204 Legal Expense	3,000	1,500	278	1,222	4,095	556	3,000	-	3,000	3,000	-	
5212 Printing	61,300	30,650	21,685	8,965	51,622	43,370	61,300	-	61,300	61,300	-	
5213 Advertising	31,800	15,900	3,437	12,463	39,292	6,874	31,800	-	31,800	31,800	-	
5301 Materials and Supplies	26,000	13,000	15,129	(2,129)	20,566	30,258	26,000	-	26,000	26,000	-	
5601 IT Equipment	-	-	-	-	119	-	-	-	-	-	-	
5602 Software	-	-	-	-	120	-	-	-	-	-	-	
5603 Software Licensing	35,450	17,725	20,519	(2,794)	27,240	41,038	35,450	-	35,450	35,450	-	
5604 Software Maintenance	-	-	2	(2)	-	4	-	-	-	-	-	
7002 Transfers Out	-	-	(222,866)	222,866	(503,473)	-	-	-	-	-	-	
Total Public Affairs	\$ 961,414	\$ 480,710	\$ (3)	\$ 480,713	\$ -	\$ 445,726	\$ 780,414	\$ (181,000)	\$ 817,481	\$ 998,481	\$ 181,000	

Government Affairs

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 207,433	\$ 103,717	\$ 57,403	\$ 46,314	\$ 11,725	\$ 114,806	\$ 207,433	\$ -	\$ 226,067	\$ 226,067	\$ -	
5002 Salaries - Part Time	13,027	6,514	-	6,514	-	-	13,027	-	17,644	17,644	-	
5003 Salaries - Over Time	-	-	2,381	(2,381)	-	4,762	-	-	-	-	-	
Benefits Expenses	45,116	22,559	13,323	9,236	1,943	26,646	45,116	-	48,223	48,223	-	
5063 Payroll Taxes	16,062	8,031	4,913	3,118	761	9,826	16,062	-	17,493	17,493	-	
5070 Adjustment for Vacancy	(14,081)	(7,041)	-	(7,041)	-	-	(14,081)	-	(15,471)	(15,471)	-	
5103 Travel - Legislative	13,350	6,675	4,847	1,828	7,481	9,694	13,350	-	10,350	10,350	-	
5104 Conferences and Meetings	16,600	8,300	3,171	5,129	16,362	6,342	16,600	-	16,600	16,600	-	
5105 Training	-	-	-	-	199	-	-	-	-	-	-	
5107 Memberships, Dues and Publications	-	-	-	-	950	-	-	-	-	-	-	
5201 Outside Services	150,000	75,000	54,063	20,937	126,708	108,126	150,000	-	168,000	168,000	-	
5204 Legal Expense	2,500	1,250	1,006	244	-	2,012	2,500	-	2,500	2,500	-	
5301 Materials and Supplies	500	250	89	161	-	178	500	-	500	500	-	
5602 Software	-	-	580	(580)	-	1,160	-	-	-	-	-	
5603 Software Licensing	16,800	8,400	-	8,400	15,420	-	16,800	-	16,800	16,800	-	
7002 Transfers Out	-	-	(141,777)	141,777	(181,549)	-	-	-	-	-	-	
Total Government Affairs	\$ 467,307	\$ 233,655	\$ (1)	\$ 233,656	\$ -	\$ 283,552	\$ 467,307	\$ -	\$ 508,706	\$ 508,706	\$ -	

Conservation

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 192,269	\$ 96,136	\$ 153,095	\$ (56,959)	\$ 296,231	\$ 306,190	\$ 192,269	\$ -	\$ 203,449	\$ 203,449	\$ -	
5002 Salaries - Part Time	19,200	9,600	12,152	(2,552)	27,436	24,304	19,200	-	18,351	18,351	-	
5003 Salaries - Over Time	10,000	5,000	8,412	(3,412)	14,531	16,824	10,000	-	10,000	10,000	-	
Benefits Expenses	46,980	23,492	33,753	(10,261)	51,235	67,506	46,980	-	48,925	48,925	-	
5063 Payroll Taxes	15,223	7,612	11,167	(3,555)	24,186	22,334	15,223	-	15,656	15,656	-	
5070 Adjustment for Vacancy	(12,920)	(6,460)	-	(6,460)	-	-	(12,920)	-	(13,556)	(13,556)	-	
5071 CalPERS Unfunded Liability	988	494	2,108	(1,614)	648	2,108	988	-	988	988	-	
5104 Conferences and Meetings	7,100	3,550	2,473	1,077	2,703	4,946	7,100	-	9,100	9,100	-	
5105 Training	3,000	1,500	153	1,347	100	306	3,000	-	2,000	2,000	-	
5106 Postage	500	250	-	250	854	-	500	-	500	500	-	
5107 Memberships, Dues and Publications	3,000	1,500	336	1,164	2,400	672	3,000	-	3,000	3,000	-	
5112 Education Reimbursement	-	-	-	-	129	-	-	-	-	-	-	
5115 Office Supplies	600	300	-	300	-	-	600	-	600	600	-	
5201 Outside Services	66,250	33,125	44,718	(11,593)	112,795	89,436	66,250	-	69,250	69,250	-	
5204 Legal Expense	5,000	2,500	382	2,118	2,772	764	5,000	-	5,000	5,000	-	
5212 Printing	13,850	6,925	10,465	(3,540)	8,408	20,930	13,850	-	12,600	12,600	-	
5213 Advertising	20,000	10,000	-	10,000	2,138	-	20,000	-	20,000	20,000	-	
5301 Materials and Supplies	53,000	26,500	4,374	22,126	31,586	8,748	53,000	-	45,000	45,000	-	
5506 Wireless Devices	1,800	900	1,851	(951)	2,319	3,702	1,800	-	1,800	1,800	-	
5601 IT Equipment	500	250	304	(54)	-	608	500	-	500	500	-	
5602 Software	-	-	-	-	4,188	-	-	-	-	-	-	
5901 Conservation Classes/Seminars	6,000	3,000	2,397	603	4,356	4,794	6,000	-	6,000	6,000	-	
5902 Conservation Rebate Incentives	185,000	92,500	19,998	72,502	34,853	39,996	185,000	-	185,000	185,000	-	
5903 Conservation Education Programs	141,000	70,500	5,298	65,202	46,927	10,596	141,000	-	148,000	148,000	-	
7002 Transfers Out	-	-	(313,436)	313,436	(670,794)	-	-	-	-	-	-	
Total Conservation	\$ 778,340	\$ 389,174	\$ -	\$ 389,174	\$ 1	\$ 624,764	\$ 778,340	\$ -	\$ 792,163	\$ 792,163	\$ -	

Planning

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits Expenses	-	-	-	-	55	-	-	-	-	-	-	-
5063 Payroll Taxes	-	-	-	-	11	-	-	-	-	-	-	-
5201 Outside Services	-	-	-	-	156,483	-	-	-	-	-	-	-
5202 Engineering Services	1,282,000	641,000	296,022	344,978	313,469	592,044	1,282,000	-	1,415,000	1,415,000	-	-
5204 Legal Expense	100,000	50,000	11,647	38,353	8,150	23,294	100,000	-	100,000	100,000	-	-
7002 Transfers Out	-	-	(307,668)	307,668	(478,317)	-	-	-	-	-	-	-
Total Planning	\$ 1,382,000	\$ 691,000	\$ 1	\$ 690,999	\$ 1	\$ 615,338	\$ 1,382,000	\$ -	\$ 1,515,000	\$ 1,515,000	\$ -	\$ -

Facilities Maintenance

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 274,664	\$ 137,333	\$ 53,077	\$ 84,256	\$ 168,058	\$ 106,154	\$ 274,664	\$ -	\$ 292,934	\$ 292,934	\$ -	
5002 Salaries - Part Time	-	-	-	-	8,640	-	-	-	-	-	-	
5003 Salaries - Over Time	2,500	1,250	1,338	(88)	6,429	2,676	2,500	-	2,500	2,500	-	
Benefits Expenses	102,000	51,002	24,024	26,978	65,964	48,048	102,000	-	104,433	104,433	-	
5063 Payroll Taxes	21,016	10,508	4,053	6,455	13,684	8,106	21,016	-	21,980	21,980	-	
5070 Adjustment for Vacancy	(19,831)	(9,916)	-	(9,916)	-	-	(19,831)	-	(20,914)	(20,914)	-	
5071 CalPERS Unfunded Liability	-	-	-	-	28,351	-	-	-	-	-	-	
5107 Memberships, Dues and Publications	-	-	-	-	215	-	-	-	-	-	-	
5108 Regulatory Requirements	5,500	2,750	3,480	(730)	4,052	6,960	5,500	-	5,500	5,500	-	
5114 Post Employment Benefit Expense	-	-	23,438	(23,438)	-	23,438	-	-	-	-	-	
5201 Outside Services	732,400	366,200	254,753	111,447	408,095	509,506	732,400	-	732,400	732,400	-	
5204 Legal Expense	-	-	-	-	63	-	-	-	-	-	-	
5206 Other Professional Services	-	-	-	-	135,003	-	-	-	-	-	-	
5209 Uniforms	-	-	84	(84)	23,102	168	-	-	-	-	-	
5301 Materials and Supplies	77,000	38,500	29,366	9,134	53,143	58,732	77,000	-	78,000	78,000	-	
5303 Safety Materials	-	-	-	-	3,863	-	-	-	-	-	-	
5307 Equipment Less than \$10,000	5,000	2,500	221	2,279	4,113	442	5,000	-	5,000	5,000	-	
5501 Electricity	130,000	65,000	65,118	(118)	120,422	130,236	130,000	-	143,000	143,000	-	
5502 Water	7,000	3,500	1,709	1,791	3,776	3,418	7,000	-	7,000	7,000	-	
5503 Refuse	25,000	12,500	10,925	1,575	29,327	21,850	25,000	-	25,000	25,000	-	
5504 Gas	2,500	1,250	66	1,184	858	132	2,500	-	2,500	2,500	-	
5506 Wireless Devices	2,000	1,000	-	1,000	1,251	-	2,000	-	2,000	2,000	-	
5509 Sewer	10,000	5,000	1,440	3,560	2,098	2,880	10,000	-	10,000	10,000	-	
5601 IT Equipment	2,500	1,250	317	933	672	634	2,500	-	2,500	2,500	-	
7002 Transfers Out	-	-	(473,408)	473,408	(1,081,177)	-	-	-	-	-	-	
Total Facilities Maintenance	\$ 1,379,249	\$ 689,627	\$ 1	\$ 689,626	\$ 2	\$ 923,380	\$ 1,379,249	\$ -	\$ 1,413,833	\$ 1,413,833	\$ -	

Fleet Maintenance

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 309,020	\$ 154,511	\$ 130,181	\$ 24,330	\$ 266,454	\$ 260,362	\$ 309,020	\$ -	\$ 329,561	\$ 329,561	\$ -	
5003 Salaries - Over Time	10,000	5,000	2,861	2,139	22,644	5,722	10,000	-	10,000	10,000	-	
Benefits Expenses	122,742	61,372	53,136	8,236	112,066	106,272	122,742	-	125,651	125,651	-	
5063 Payroll Taxes	23,681	11,841	9,901	1,940	21,601	19,802	23,681	-	24,754	24,754	-	
5070 Adjustment for Vacancy	(22,230)	(11,115)	-	(11,115)	-	-	(22,230)	-	(23,456)	(23,456)	-	
5071 CalPERS Unfunded Liability	66,309	33,155	66,309	(33,154)	48,116	66,309	66,309	-	66,309	66,309	-	
5108 Regulatory Requirements	12,225	6,113	2,079	4,034	6,698	4,158	12,225	-	14,925	14,925	-	
5114 Post Employment Benefit Expense	73,770	36,885	70,313	(33,428)	-	70,313	73,770	-	73,770	73,770	-	
5115 Office Supplies	-	-	-	-	490	-	-	-	-	-	-	
5201 Outside Services	235,200	117,600	66,711	50,889	201,744	133,422	235,200	-	220,260	220,260	-	
5209 Uniforms	-	-	13	(13)	1,604	26	-	-	-	-	-	
5301 Materials and Supplies	187,500	93,750	116,616	(22,866)	143,920	233,232	187,500	-	175,750	175,750	-	
5303 Safety Materials	-	-	-	-	747	-	-	-	-	-	-	
5305 Fuel	365,000	182,500	160,430	22,070	354,500	320,860	365,000	-	350,000	350,000	-	
5307 Equipment Less than \$10,000	19,500	9,750	7,538	2,212	3,961	15,076	19,500	-	5,000	5,000	-	
5601 IT Equipment	2,500	1,250	317	933	-	634	2,500	-	2,500	2,500	-	
5603 Software Licensing	9,480	4,740	1,500	3,240	7,260	3,000	9,480	-	9,480	9,480	-	
5604 Software Maintenance	36,300	18,150	12,050	6,100	27,851	26,100	36,300	-	36,300	36,300	-	
7002 Transfers Out	-	-	(699,952)	699,952	(1,219,657)	-	-	-	-	-	-	
Total Fleet Maintenance	\$ 1,450,997	\$ 725,502	\$ 3	\$ 725,499	\$ (1)	\$ 1,265,288	\$ 1,450,997	\$ -	\$ 1,420,804	\$ 1,420,804	\$ -	

Mechanical

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 216,776	\$ 108,389	\$ 263,799	\$ (155,410)	\$ 366,894	\$ 527,598	\$ 216,776	\$ -	\$ 232,245	\$ 232,245	\$ -	
5002 Salaries - Part Time	12,167	6,084	-	6,084	-	-	12,167	-	12,652	12,652	-	
5003 Salaries - Over Time	50,000	25,000	50,174	(25,174)	60,209	100,348	50,000	-	50,000	50,000	-	
Benefits Expenses	98,054	49,029	113,011	(63,982)	176,172	226,022	98,054	-	101,619	101,619	-	
5063 Payroll Taxes	17,772	8,886	23,572	(14,686)	32,378	47,144	17,772	-	18,726	18,726	-	
5070 Adjustment for Vacancy	(15,919)	(7,960)	-	(7,960)	-	-	(15,919)	-	(16,942)	(16,942)	-	
5071 CalPERS Unfunded Liability	91,797	45,899	93,518	(47,619)	85,934	93,518	91,797	-	91,797	91,797	-	
5104 Conferences and Meetings	-	-	-	-	557	-	-	-	-	-	-	
5105 Training	-	-	-	-	1,400	-	-	-	-	-	-	
5114 Post Employment Benefit Expense	98,361	49,180	70,313	(21,133)	(24,914)	70,313	98,361	-	98,361	98,361	-	
5201 Outside Services	26,500	13,250	3,294	9,956	8,122	6,588	26,500	-	26,500	26,500	-	
5209 Uniforms	-	-	-	-	751	-	-	-	-	-	-	
5301 Materials and Supplies	21,000	10,500	18,527	(8,027)	28,763	37,054	21,000	-	21,000	21,000	-	
5303 Safety Materials	7,500	3,750	8,340	(4,590)	11,341	16,680	7,500	-	7,500	7,500	-	
5308 Tools	20,000	10,000	13,820	(3,820)	32,919	27,640	20,000	-	20,000	20,000	-	
5309 Specialty Tools	60,000	30,000	15,708	14,292	13,915	31,416	60,000	-	60,000	60,000	-	
5506 Wireless Devices	-	-	-	-	2,957	-	-	-	-	-	-	
5601 IT Equipment	2,500	1,250	-	1,250	-	-	2,500	-	2,500	2,500	-	
7002 Transfers Out	-	-	(674,077)	674,077	(797,397)	-	-	-	-	-	-	
Total Mechanical	\$ 706,508	\$ 353,257	\$ (1)	\$ 353,258	\$ 1	\$ 1,184,321	\$ 706,508	\$ -	\$ 725,958	\$ 725,958	\$ -	

SCADA

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 448,383	\$ 224,192	\$ 434,586	\$ (210,394)	\$ -	\$ 869,172	\$ 448,383	\$ -	\$ 472,800	\$ 472,800	\$ -	
5003 Salaries - Over Time	-	-	87,562	(87,562)	-	175,124	-	-	-	-	-	
Benefits Expenses	102,204	51,104	109,825	(58,721)	-	219,650	102,204	-	107,666	107,666	-	
5063 Payroll Taxes	33,654	16,827	39,424	(22,597)	-	78,848	33,654	-	34,483	34,483	-	
5070 Adjustment for Vacancy	(29,212)	(14,606)	-	(14,606)	-	-	(29,212)	-	(30,747)	(30,747)	-	
5104 Conferences and Meetings	-	-	2,159	(2,159)	-	4,318	-	-	-	-	-	
5105 Training	-	-	482	(482)	-	964	-	-	-	-	-	
5201 Outside Services	65,000	32,500	3,750	28,750	-	7,500	65,000	-	65,000	65,000	-	
5209 Uniforms	-	-	393	(393)	-	786	-	-	-	-	-	
5301 Materials and Supplies	10,000	5,000	16,478	(11,478)	-	32,956	10,000	-	10,000	10,000	-	
5415 Scada Repairs & Maintenance	200,000	100,000	1,574	98,426	-	3,148	200,000	-	300,000	300,000	-	
5507 Internet	-	-	90,375	(90,375)	-	180,750	-	-	-	-	-	
5601 IT Equipment	3,500	1,750	4,425	(2,675)	-	8,850	3,500	-	3,500	3,500	-	
5602 Software	-	-	41,858	(41,858)	-	83,716	-	-	-	-	-	
5604 Software Maintenance	33,000	16,500	-	16,500	-	-	33,000	-	30,500	30,500	-	
7002 Transfers Out	-	-	(832,889)	832,889	-	-	-	-	-	-	-	
Total SCADA	\$ 866,529	\$ 433,267	\$ 2	\$ 433,265	\$ -	\$ 1,665,782	\$ 866,529	\$ -	\$ 993,202	\$ 993,202	\$ -	

Electrical & Instrumentation

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26 Projected Balance	2025-26 Amended	Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025									
Salaries - Regular	\$ 5,157	\$ 2,579	\$ 4,754	\$ (2,175)	\$ -	\$ 9,508	\$ 5,157	\$ -	\$ 5,539	\$ 5,539	\$ -	
5003 Salaries - Over Time	20,000	10,000	1,112	8,888	-	2,224	20,000	-	20,000	20,000	-	
Benefits Expenses	1,866	936	2,450	(1,514)	-	4,900	1,866	-	1,974	1,974	-	
5063 Payroll Taxes	400	200	449	(249)	-	898	400	-	429	429	-	
5070 Adjustment for Vacancy	(371)	(186)	-	(186)	-	-	(371)	-	(397)	(397)	-	
5201 Outside Services	10,500	5,250	759	4,491	-	1,518	10,500	-	10,500	10,500	-	
5301 Materials and Supplies	10,500	5,250	18,569	(13,319)	-	37,138	10,500	-	10,500	10,500	-	
5308 Tools	25,000	12,500	25,441	(12,941)	-	50,882	25,000	-	15,000	15,000	-	
5601 IT Equipment	2,500	1,250	-	1,250	-	-	2,500	-	2,500	2,500	-	
7002 Transfers Out	-	-	(53,536)	53,536	-	-	-	-	-	-	-	
Total Electrical & Instrumentation	\$ 75,552	\$ 37,779	\$ (2)	\$ 37,781	\$ -	\$ 107,068	\$ 75,552	\$ -	\$ 66,045	\$ 66,045	\$ -	

FY 2025-26 July 1, 2025

LIGHTING & LANDSCAPING DISTRICTS

Street Lighting District Summary

Acct No. – Description	2025-26				2024-25 Actuals	2025-26		Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended		Adopted	2026-27 Amended	
Assessment Revenue	\$ 312,818	\$ 156,410	\$ -	\$ (156,410)	\$ -	\$ 312,818	\$ 312,818	\$ -	\$ 322,499	\$ 322,499	\$ -
Transfers In	82,200	41,100	-	(41,100)	-	82,200	82,200	-	86,300	86,300	-
Total Revenues	395,018	197,510	-	(197,510)	-	395,018	395,018	-	408,799	408,799	-
Professional Services	80,273	40,143	-	40,143	-	80,273	80,273	-	84,277	84,277	-
Utilities	152,181	76,095	-	76,095	-	152,181	152,181	-	159,794	159,794	-
Other Non-Operating Expense	151,442	75,729	-	75,729	-	151,442	151,442	-	151,442	151,442	-
Total Expenses	383,896	191,967	-	191,967	-	383,896	383,896	-	395,513	395,513	-
Net Change in Fund Balance	\$ 11,122	\$ 5,543	\$ -	\$ 5,543	\$ -	\$ 11,122	\$ 11,122	\$ -	\$ 13,286	\$ 13,286	\$ -



Illumination District No. 2

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended	Adopted		Amended		
4320 Assessment Revenues	\$ 213,458	\$ 106,729	\$ -	\$ (106,729)	\$ -	\$ 213,458	\$ 213,458	\$ -	\$ 218,632	\$ 218,632	\$ -	
4901 Assessment Transfers	80,000	40,000	-	(40,000)	-	80,000	80,000	-	84,000	84,000	-	
Total Revenues	293,458	146,729	-	(146,729)	-	293,458	293,458	-	302,632	302,632	-	
5201 Outside Services	49,500	24,750	-	24,750	-	49,500	49,500	-	51,975	51,975	-	
5205 Assessment Engineering Services	4,709	2,355	-	2,355	-	4,709	4,709	-	4,944	4,944	-	
5501 Electricity	121,100	60,550	-	60,550	-	121,100	121,100	-	127,155	127,155	-	
6014 Streetlight Acquisition Costs	118,558	59,279	-	59,279	-	118,558	118,558	-	118,558	118,558	-	
Total Expenses	293,867	146,934	-	146,934	-	293,867	293,867	-	302,632	302,632	-	
Net Change in Fund Balance	\$ (409)	\$ (205)	\$ -	\$ (205)	\$ -	\$ (409)	\$ (409)	\$ -	\$ -	\$ -	\$ -	

Lighting District 2001-1

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended	Adopted		Amended		
4320 Assessment Revenues	\$ 75,739	\$ 37,870	\$ -	\$ (37,870)	\$ -	\$ 75,739	\$ 75,739	\$ -	\$ 79,526	\$ 79,526	\$ -	
4901 Assessment Transfers	1,700	850	-	(850)	-	1,700	1,700	-	1,800	1,800	-	
Total Revenues	77,439	38,720	-	(38,720)	-	77,439	77,439	-	81,326	81,326	-	
5201 Outside Services	6,492	3,251	-	3,251	-	6,492	6,492	-	6,815	6,815	-	
5205 Assessment Engineering Services	14,650	7,325	-	7,325	-	14,650	14,650	-	15,375	15,375	-	
5501 Electricity	23,444	11,726	-	11,726	-	23,444	23,444	-	24,620	24,620	-	
6011 Tax Collection Expense	2,544	1,277	-	1,277	-	2,544	2,544	-	2,544	2,544	-	
6014 Streetlight Acquisition Costs	21,118	10,561	-	10,561	-	21,118	21,118	-	21,118	21,118	-	
Total Expenses	68,248	34,140	-	34,140	-	68,248	68,248	-	70,472	70,472	-	
Net Change in Fund Balance	\$ 9,191	\$ 4,580	\$ -	\$ 4,580	\$ -	\$ 9,191	\$ 9,191	\$ -	\$ 10,854	\$ 10,854	\$ -	

Lighting District 2001-2

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended					
4320 Assessment Revenues	\$ 23,621	\$ 11,811	\$ -	\$ (11,811)	\$ -	\$ 23,621	\$ 23,621	\$ -	\$ 24,341	\$ 24,341	\$ -	
4901 Assessment Transfers	500	250	-	(250)	-	500	500	-	500	500	-	
Total Revenues	24,121	12,061	-	(12,061)	-	24,121	24,121	-	24,841	24,841	-	
5201 Outside Services	3,164	1,583	-	1,583	-	3,164	3,164	-	3,323	3,323	-	
5205 Assessment Engineering Services	1,758	879	-	879	-	1,758	1,758	-	1,845	1,845	-	
5501 Electricity	7,637	3,819	-	3,819	-	7,637	7,637	-	8,019	8,019	-	
6011 Tax Collection Expense	412	207	-	207	-	412	412	-	412	412	-	
6014 Streetlight Acquisition Costs	8,810	4,405	-	4,405	-	8,810	8,810	-	8,810	8,810	-	
Total Expenses	21,781	10,893	-	10,893	-	21,781	21,781	-	22,409	22,409	-	
Net Change in Fund Balance	\$ 2,340	\$ 1,168	\$ -	\$ 1,168	\$ -	\$ 2,340	\$ 2,340	\$ -	\$ 2,432	\$ 2,432	\$ -	

Streetlight Capital Fund

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended					
4901 Assessment Transfers	\$ 142,730	\$ 71,365	\$ -	\$ (71,365)	\$ -	\$ 142,730	\$ 142,730	\$ -	\$ 142,652	\$ 142,652	\$ -	
Total Revenues	\$ 142,730	\$ 71,365	\$ -	\$ (71,365)	\$ -	\$ 142,730	\$ 142,730	\$ -	\$ 142,652	\$ 142,652	\$ -	
6001 Long-Term Debt Principal	97,744	48,872	-	48,872	-	97,744	97,744	-	101,654	101,654	-	
6002 Interest Expense	44,986	22,493	-	22,493	-	44,986	44,986	-	40,998	40,998	-	
Total Expenses	142,730	71,365	-	71,365	-	142,730	142,730	-	142,652	142,652	-	

Landscape District Summary

Acct No. – Description	2025-26				2024-25 Actuals	2025-26		Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended		2026-27 Adopted	2026-27 Amended	
Assessment Revenue	\$ 329,965	\$ 164,983	\$ -	\$ (164,983)	\$ -	\$ 329,965	\$ 329,965	\$ -	\$ 346,463	\$ 346,463	\$ -
Transfers In	50,000	25,000	-	(25,000)	-	50,000	50,000	-	52,200	52,200	-
Total Revenues	379,965	189,983	-	(189,983)	-	379,965	379,965	-	398,663	398,663	-
Landscape Development & Maintenance	210,602	105,304	-	105,304	-	210,602	210,602	-	221,134	221,134	-
Professional Services	19,253	9,628	-	9,628	-	19,253	19,253	-	20,217	20,217	-
Utilities	137,030	68,515	-	68,515	-	137,030	137,030	-	141,153	141,153	-
Total Expenses	366,885	183,447	-	183,447	-	366,885	366,885	-	382,504	382,504	-
Net Change in Fund Balance	\$ 13,080	\$ 6,536	\$ -	\$ 6,536	\$ -	\$ 13,080	\$ 13,080	\$ -	\$ 16,159	\$ 16,159	\$ -



Landscaping District 98-1

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended	Adopted		2026-27 Amended		
4320 Assessment Revenues	\$ 94,146	\$ 47,073	\$ -	\$ (47,073)	\$ -	\$ 94,146	\$ 94,146	\$ -	\$ 98,853	\$ 98,853	\$ -	
4901 Assessment Transfers	9,000	4,500	-	(4,500)	-	9,000	9,000	-	9,200	9,200	-	
Total Revenues	103,146	51,573	-	(51,573)	-	103,146	103,146	-	108,053	108,053	-	
5201 Outside Services	7,483	3,743	-	3,743	-	7,483	7,483	-	7,858	7,858	-	
5409 Landscape Maintenance	58,284	29,143	-	29,143	-	58,284	58,284	-	61,200	61,200	-	
5501 Electricity	1,400	700	-	700	-	1,400	1,400	-	1,470	1,470	-	
5502 Water	22,960	11,480	-	11,480	-	22,960	22,960	-	21,378	21,378	-	
Total Expenses	90,127	45,066	-	45,066	-	90,127	90,127	-	91,906	91,906	-	
Net Change in Fund Balance	\$ 13,019	\$ 6,507	\$ -	\$ 6,507	\$ -	\$ 13,019	\$ 13,019	\$ -	\$ 16,147	\$ 16,147	\$ -	

Landscaping District 91-1

Acct No. – Description	2025-26				2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27		Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Budget Variance (+ / -)		Projected Balance	2025-26 Amended	Adopted		2026-27 Amended		
4320 Assessment Revenues	\$ 196,098	\$ 98,049	\$ -	\$ (98,049)	\$ -	\$ 196,098	\$ 196,098	\$ -	\$ 205,903	\$ 205,903	\$ -	
4901 Assessment Transfers	41,000	20,500	-	(20,500)	-	41,000	41,000	-	43,000	43,000	-	
Total Revenues	237,098	118,549	-	(118,549)	-	237,098	237,098	-	248,903	248,903	-	
5201 Outside Services	5,650	2,825	-	2,825	-	5,650	5,650	-	5,933	5,933	-	
5409 Landscape Maintenance	134,667	67,334	-	67,334	-	134,667	134,667	-	141,400	141,400	-	
5501 Electricity	1,030	515	-	515	-	1,030	1,030	-	1,082	1,082	-	
5502 Water	95,690	47,845	-	47,845	-	95,690	95,690	-	100,475	100,475	-	
Total Expenses	237,037	118,519	-	118,519	-	237,037	237,037	-	248,890	248,890	-	
Net Change in Fund Balance	\$ 61	\$ 30	\$ -	\$ 30	\$ -	\$ 61	\$ 61	\$ -	\$ 13	\$ 13	\$ -	

Landscaping District 2003-1C

Acct No. – Description	2025-26				Budget Variance (+ / -)	2024-25 Actuals	2025-26			Adopted vs Amended Increase/ Decrease	2026-27 Adopted	2026-27 Amended	Increase / Decrease
	Adopted Budget	Budget YTD 12/31/2025	Actuals YTD 12/31/2025	Projected Balance			2025-26 Amended						
4320 Assessment Revenues	\$ 39,721	\$ 19,861	\$ -	\$ (19,861)	\$ -	\$ 39,721	\$ 39,721	\$ -	\$ -	\$ 41,707	\$ 41,707	\$ -	
Total Revenues	\$ 39,721	\$ 19,861	\$ -	\$ (19,861)	\$ -	\$ 39,721	\$ 39,721	\$ -	\$ -	\$ 41,707	\$ 41,707	\$ -	
5201 Outside Services	6,120	3,060	-	3,060	-	6,120	6,120	-	-	6,426	6,426	-	
5409 Landscape Maintenance	17,651	8,827	-	8,827	-	17,651	17,651	-	-	18,534	18,534	-	
5501 Electricity	520	260	-	260	-	520	520	-	-	546	546	-	
5502 Water	15,430	7,715	-	7,715	-	15,430	15,430	-	-	16,202	16,202	-	
Total Expenses	39,721	19,862	-	19,862	-	39,721	39,721	-	-	41,708	41,708	-	
Net Change in Fund Balance	\$ -	\$ (1)	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ (1)	\$ -	

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Intentionally

FY 2025-26 July 1, 2025

CAPITAL IMPROVEMENT PROGRAM

CIP Summary

Project Number	Project Name	Initial Total Project Budget	Amended Project Budget	FY 2025-26 Adopted Budget	FY 2025-26 Carryover to FY 2026-27 (4.E)	FY 2025-26 Budget Amendment	FY 2025-26 Adjusted CIP Budget	FY 2025-26 Total Project Expenditures	FY 2026-27 Adopted Budget	FY 2025-26 Carryover to FY 2026-27 (4.E)	FY 2026-27 Budget Amendment	FY 2026-27 Adjusted CIP Budget
100	Water									0		
C195054	Well 19 Replacement Project	5,351,143	6,400,000	340,000		2,260,000	2,600,000	2,171,748	1,100,000	-	(350,000)	750,000
C215080	Lindsay Reservoir	52,870,000		-			-	-	-	-		-
C225098	1200 Pressure Zone Pump Station	1,331,188		250,000		100,000	350,000	38,932	1,000,000	-	(500,000)	500,000
C225099	Water Pipeline Condition Assessment	465,537		200,000		(150,000)	50,000	3,967	200,000	-	-	200,000
C231005	Poly Services - Service Line Upgrades	48,888,614		3,937,500			3,937,500	3,026,968	4,134,375	-		4,134,375
C235112	Advanced Metering Infrastructure	23,202,696		8,400,000		7,600,000	16,000,000	11,446,816	7,300,000	-	(2,184,490)	5,115,510
C245113	Heli-Hydrant	700,747	1,100,000	350,000	(300,000)		50,000	125,157	250,000	300,000	550,000	1,100,000
C245116	Jurupa Road Waterlines Relocation & Replacement	72,653		70,000		5,000	75,000	13,243	-	-		-
C245117	Manor Dr/Canal St. Clean-up/Abandonment	403,757		400,000	(350,000)	(15,000)	35,000	20,926	-	350,000	50,000	400,000
C245118	FY 23/24 R&R Project 44 th St.	5,800,000		4,800,000			4,800,000	4,262,607	1,000,000	-	(1,000,000)	-
C245126	Firewall Update	292,500		292,500	(298,870)	6,370	-	-	-	298,870	-	298,870
C245127	IT SCADA	3,270,000		350,000		(519)	349,481	70,880	350,000	-		350,000
C251021	Land Purchase - Xylem	15,000,000		15,000,000		(682,931)	14,317,069	14,317,069	-	-		-
C255136	File Storage Update - Water	84,450		84,450	-	(71,370)	13,080	-	-	-	(71,370)	(71,370)
C265143	HQ Fire Alarm System Upgrades - Water	195,000		195,000			195,000	25,018	-	-		-
C265151	New Norco Waterline Acquisition	500,000		500,000		(500,000)	-	3,287	-	-		-
C275141	Backup and Disaster Recovery Appliance - Water	87,750		-			-	-	87,750	-		87,750
C275142	Infrastructure Refresh - Water	112,600		-			-	-	112,600	-		112,600
C275152	FY 26/27 R&R Project	5,000,000		-			-	-	500,000	-		500,000
C28XXXX	Enterprise Asset Management Improvements - Water	175,500		-			-	-	-	-		-
C28XXXX	FY 27/28 R&R Project	5,000,000		-			-	-	-	-		-
C29XXXX	FY 28/29 R&R Project	7,000,000		-			-	-	-	-		-
C30XXXX	FY 29/30 R&R Project	8,000,000		-			-	-	-	-		-
C30XXXX	VoIP Phone System Refresh / Cloud Assessment - Water	70,200		-			-	-	-	-		-
C31XXXX	FY 30/31 R&R Project	9,000,000		-			-	-	-	-		-
C32XXXX	FY 31/32 R&R Project	10,000,000		-			-	-	-	-		-
C33XXXX	FY 32/33 R&R Project	1,000,000		-			-	-	-	-		-
M191008	Jurupa Road Grade Separation	3,618,111		32,500			32,500	9,706	32,500	-		32,500
M241007	Electronic O&M Manuals	943,500		943,500			943,500	-	-	-		-
M241010	IT Master Plan Ph 1 - Water	292,500		292,500	(292,500)		-	-	-	292,500	(195,000)	97,500
M241018	GIS Water and Wastewater Pipeline Realignment	197,050		168,900	(168,900)		-	-	28,150	168,900		197,050
M245119	Camera Surveillance & Access Control	1,200,000		1,200,000	(1,020,000)		180,000	114,323	-	1,020,000	180,000	1,200,000
M245124	Districtwide Asset Management	2,704,700		943,500			943,500	47,958	314,500	-	(164,500)	150,000
M245125	Meter Replacement Program - System Flow Meters	150,000		50,000			50,000	41,685	50,000	-		50,000
M251006	Electrical Assets Maintenance	1,800,000		200,000			200,000	5,935	200,000	-	275,000	475,000

CIP Summary

Project Number	Project Name	Initial Total Project Budget	Amended Project Budget	FY 2025-26 Adopted Budget	FY 2025-26 Carryover to FY 2026-27 (4.E)	FY 2025-26 Budget Amendment	FY 2025-26 Adjusted CIP Budget	FY 2025-26 Total Project Expenditures	FY 2026-27 Adopted Budget	FY 2025-26 Carryover to FY 2026-27 (4.E)	FY 2026-27 Budget Amendment	FY 2026-27 Adjusted CIP Budget
M251017	Facilities Rehabilitation Project	1,300,000		75,000			75,000	-	75,000	-		75,000
M251023	Source Water Reliability Study	800,000		550,000			550,000	-	250,000	-		250,000
M261000	Well Maintenance & Booster Program	4,100,000		400,000			400,000	330,143	400,000	-	600,000	1,000,000
M261001	Asphalt Patching	4,550,000		907,500			907,500	738,467	842,500	-		842,500
M261002	Headquarters Improvement	600,000		50,000		80,000	130,000	-	50,000	-	80,000	130,000
M261003	Localized System Repairs	3,950,000		807,500		(500,000)	307,500	42,452	742,500	-		742,500
M261004	Treatment Plant Maintenance	2,270,000		225,000			225,000	31,777	225,000	-		225,000
M261020	Reservoir Facility Maintenance	2,390,000		250,000		(250,000)	-	-	250,000	-		250,000
M261021	Roger Teagarden Vessel Coating	600,000		300,000			300,000	4,105	300,000	-	(300,000)	-
M261031	Third Party Relocations	1,350,000		150,000			150,000	-	150,000	-	850,000	1,000,000
M262000	CNG Dump Truck 2026 - Construction Crew	300,000		300,000			300,000	286,555	-	-		-
M262001	Compressor - Construction Crew #2410	25,000		25,000			25,000	-	-	-		-
M262002	Compressor - Construction Crew #2411	25,000		25,000			25,000	-	-	-		-
M262003	Compressor - Distribution #249	25,000		25,000			25,000	-	-	-		-
M262004	CTEC #249 Bed - Distribution #341	84,700		84,700			84,700	-	-	-		-
M262005	Drinking Water Trailer - Community Affairs	40,000		40,000			40,000	-	-	-		-
M262006	Ford Lightning Truck 2026 - Asset Reliability	80,000		80,000			80,000	-	-	-		-
M262007	Generator 25KVA - Asset Reliability #E013	35,000		35,000			35,000	-	-	-		-
M262008	Generator 25KVA - Asset Reliability #E992	35,000		35,000			35,000	-	-	-		-
M262009	Harbor Construction Bed - Construction Crew #342	75,200		75,200			75,200	-	-	-		-
M262010	Harbor Construction Bed - Construction Crew #343	75,200		75,200			75,200	-	-	-		-
M262011	Towable Manlift 2026	65,000		65,000			65,000	-	-	-		-
M262012	Utility Truck 2026 - Water Systems #158	85,000		85,000			85,000	-	-	-		-
M262013	CNG Dump Truck #2 2026 - Construction Crew	300,000		300,000			300,000	286,555	-	-		-
M262014	Dump Truck CNG 2026 - Distribution #024	300,000		300,000			300,000	286,555	-	-		-
M262015	Dump Truck CNG 2026 - Distribution #075	300,000		300,000			300,000	286,555	-	-		-
M262016	E-Transit 2026 - Water Systems #1511	85,000		85,000			85,000	-	-	-		-
M262017	Ford E-Transit 2026 - Conservation #1514	95,000		95,000			95,000	-	-	-		-
M262018	Ford Lightning Truck - SCADA #1510	80,000		80,000			80,000	-	-	-		-
M262019	Ford Lightning 2026 - Asset Reliability #086	75,000		75,000			75,000	-	-	-		-
M262020	Ford Lightning 2026 - Distribution #1513	80,000		80,000			80,000	-	-	-		-
M262021	Ford Lightning 2026 - Engineering #141	75,000		75,000			75,000	-	-	-		-
M262022	Ford Lightning Truck 2026 - Engineering #155	75,000		75,000			75,000	-	-	-		-
M262023	Full Size SUV 2026 - Community Affairs	65,000		65,000			65,000	65,431	-	-		-
M262024	Utility Truck 2026 - Asset Reliability #151	85,000		85,000			85,000	83,525	-	-		-
M262025	Utility Truck 2026 - Asset Reliability #157	85,000		85,000			85,000	83,525	-	-		-
M262026	Utility Truck 2026 - Asset Reliability #159	85,000		85,000			85,000	62,843	-	-		-
M265144	68 th Street Extension	2,550,000		150,000		(150,000)	-	482	100,000	-		100,000

CIP Summary

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M265145	Agate Booster Station Improvements	400,000		60,000		(60,000)	-	1,305	340,000	-	(340,000)	-
M265146	Harrel Headquarters Energy Improvement	1,258,000		-			-	-	-	-		-
M265147	Headquarters Parking Lot Improvement	1,950,000	2,600,000	975,000	(600,000)		375,000	40,459	975,000	600,000	(100,000)	1,475,000
M265148	New Electric Vehicle Charging	1,282,000		130,000		(84,550)	45,450	6,376	1,050,000	-	(725,000)	325,000
M265149	New Emergency Evacuation Center Power Backup	200,000		200,000	(200,000)		-	2,818	-	200,000		200,000
M265150	New High School Well Bypass	200,000	730,000	200,000	(160,000)		40,000	33,768	-	160,000	570,000	730,000
M271021	IT Master Plan - Ph 2	292,500		-			-	-	292,500	-		292,500
M272000	250KVA Generator 2027 - Asset Reliability #E051	160,000		-			-	-	160,000	-		160,000
M272001	Backhoe Trailer 2027 - Distribution #E071	55,000		-			-	-	55,000	-		55,000
M272003	EH Wachs Vavle Truck 2027	240,000		-			-	-	240,000	-		240,000
M272004	Ford Lightning 2027 - Distribution #166	80,000		-			-	-	80,000	-		80,000
M272005	Ford Lightning 2027 - Pool #161	80,000		-			-	-	80,000	-		80,000
M272006	Ford Lightning 2027 - Treatment #165	80,000		-			-	-	80,000	-		80,000
M272007	Utility Truck 2027 - Asset Reliability #162	85,000		-			-	-	85,000	-		85,000
M272008	Utility Truck 2027 - Distribution #186	85,000		-			-	-	85,000	-		85,000
M272009	Utility Truck 2027 - Distribution #196	85,000		-			-	-	85,000	-		85,000
M29XXXX	Computer Refresh - Water	117,000		-			-	-	-	-		-
M29XXXX	IT Master Plan Ph 3 - Water	140,750		-			-	-	-	-		-
C275XXX	870 Pressure Zone Break Project		3,000,000	-			-	-	-	-	400,000	400,000
M271XXX	Well 13 PFAS Resin Purchase		400,000	-			-	-	-	-	400,000	400,000
C155003	JCSD Intervalley Pipeline		60,000,000	-		750,000	750,000	-	-	-	10,000,000	10,000,000
C265167	District AV Modernization		260,000	-		65,000	65,000	-	-	-	195,000	195,000
Total 100 Water		248,765,546	74,490,000	47,165,450	(3,390,270)	8,402,000	52,177,180	38,419,921	23,652,375	3,390,270	8,219,640	35,262,285
110	Recycled Water											0
C215078	JCSD Regional Recycled Water System	79,614,708	85,000,000	45,000,000	(4,250,000)	(750,000)	40,000,000	22,142,264	25,000,000	4,250,000	(3,250,000)	26,000,000
C265164	New Recycled Water System Extensions	1,300,000		300,000	(88,000)	(52,000)	160,000	109,943	1,000,000	88,000	(218,000)	870,000
Total 110 Recycled Water		80,914,708	85,000,000	45,300,000	(4,338,000)	(802,000)	40,160,000	22,252,207	26,000,000	4,338,000	(3,468,000)	26,870,000
200	Wastewater Fund											0
C175037	Glen Avon Trunk Sewer	4,850,000		250,000			250,000	147,411	800,000	-		800,000
C245120	Linares LS Improvement & FM Abandonment	2,420,000		150,000	(150,000)		-	241	270,000	150,000	(150,000)	270,000
C245123	Pyrite/60 Fwy Sewer Main Replacement	5,900,000	5,400,000	5,900,000	(1,400,000)		4,500,000	4,417,891	-	1,400,000	(1,396,000)	4,000
C245126	Firewall Update - Wastewater	181,500		181,500	(190,786)	9,286	-	-	-	190,786	-	190,786
C255133	Pedley Trunk Sewer	4,590,000		-			-	-	500,000	-		500,000
C255134	Regional LS Master Plan & Improvements	5,650,000		1,000,000	(700,000)		300,000	121,753	1,000,000	700,000	(700,000)	1,000,000
C255135	FY 23/24 R&R Project Country Village	4,944,000		4,944,000	(3,800,000)		1,144,000	30,936	-	3,800,000	(800,000)	3,000,000
C255136	File Storage Update - Wastewater	65,550		65,550	-	(44,286)	21,264	-	-	-	-	-
C255140	FY 24/25 R&R Project	5,000,000		500,000	(201,000)	(29,000)	270,000	175,991	4,500,000	201,000	(1,951,000)	2,750,000

CIP Summary

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C265143	HQ Fire Alarm System Upgrades - Wastewater	105,000		105,000		29,000	134,000	13,471	-	-		-
C265153	Chandler & Hamner LS Abandonment	200,000		200,000	(150,000)		50,000	2,412	-	150,000	50,000	200,000
C265154	Lakeside LS Abandonment	2,000,000		200,000	(100,000)		100,000	7,307	1,800,000	100,000	(400,000)	1,500,000
C265155	River Road Lift Station & FM Capacity R&R	1,500,000	6,100,000	500,000	(340,000)		160,000	13,127	1,000,000	340,000	(90,000)	1,250,000
C265157	FY 22/23 R&R Project 44 th St.	1,200,000		960,000	(280,000)		680,000	2,418	240,000	280,000	(520,000)	-
C265158	Riverside Treatment Plant	2,790,000		290,000			290,000	-	290,000	-		290,000
C265159	WRCRWA	26,614,108		4,134,478	(2,600,000)		1,534,478	1,351,578	2,909,630	2,600,000		5,509,630
C275141	Backup and Disaster Recovery Appliance - Wastewater	54,450		-			-	-	54,450	-		54,450
C275142	Infrastructure Refresh - Wastewater	87,400		-			-	-	87,400	-		87,400
C275156	FY 26/27 R&R Project	5,000,000		-			-	-	500,000	-		500,000
C28XXXX	Enterprise Asset Management Improvements - Wastewater	108,900		-			-	-	-	-		-
C29XXXX	FY 28/29 R&R project	6,800,000		-			-	-	-	-		-
C30XXXX	FY 29/30 R&R Project	8,000,000		-			-	-	-	-		-
C30XXXX	VoIP Phone System Refresh / Cloud Assessment	43,560		-			-	-	-	-		-
C31XXXX	FY 30/31 R&R Project	9,801,000		-			-	-	-	-		-
C32XXXX	FY 31/32 R&R Project	10,000,000		-			-	-	-	-		-
C33XXXX	FY 32/33 R&R Project	10,000,000		-			-	-	-	-		-
M191008	Jurupa Road Grade Separation	87,500		17,500			17,500	5,226	17,500	-		17,500
M241007	Electronic O&M Manuals	487,500		487,500			487,500	-	-	-		-
M241010	IT Master Plan Ph 1 - Wastewater	181,500		181,500	(181,500)		-	-	-	181,500	(105,000)	76,500
M241018	GIS Wastewater Pipeline Realignment	152,950		131,100	(131,100)		-	-	21,850	131,100		152,950
M245119	Camera Surveillance & Access Control	600,000		600,000	(450,000)		150,000	61,559	-	450,000	150,000	600,000
M245124	District Wide Asset Management Plan	1,397,500		487,500			487,500	25,823	162,500	-	(87,500)	75,000
M261007	Asphalt Patching - Various Locations	1,250,000		250,000			250,000	-	250,000	-		250,000
M261008	Lift Station Program	5,400,000		600,000	(500,000)		100,000	38,950	600,000	500,000	(800,000)	300,000
M261009	Localized System Repairs	7,000,000		600,000	(100,000)		500,000	79,117	600,000	100,000	(100,000)	600,000
M261022	Limonite Widening (Bain to Homestead)	1,990,000		100,000	(100,000)		-	-	100,000	100,000	(175,000)	25,000
M261023	Third Party JCSD Relocations	1,350,000		150,000	(150,000)		-	-	150,000	150,000	(150,000)	150,000
M262027	14K Dump Trailer#	14,000		14,000			14,000	18,166	-	-		-
M262028	Jet Truck 2026	550,000		550,000			550,000	-	-	-		-
M262029	Vactor 2026	850,000		850,000			850,000	-	-	-		-
M262030	Vactor #2 2026	850,000		850,000			850,000	-	-	-		-
M265147	Headquarter Parking Lot Improvement	1,050,000	1,400,000	525,000	(400,000)		125,000	21,786	525,000	400,000	(120,000)	805,000
M265148	Electric Vehicle Charging	692,461		70,000	(45,500)		24,500	3,433	565,385	45,500	(435,885)	175,000
M265149	Emergency Evacuation Center Power Backup	100,000		100,000	(100,000)		-	1,517	-	100,000	(100,000)	-
M265165	Regional LS Remodel	500,000		100,000	(90,000)		10,000	2,012	400,000	90,000	(90,000)	400,000
M271021	IT Master Plan - Ph 2 Wastewater	181,500		-			-	-	181,500	-		181,500
M28XXXX	Cliff Valley LS Generator	100,000		-			-	-	-	-		-

CIP Summary

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M29XXXX	Computer Refresh - Wastewater	72,600	-	-	-	-	-	-	-	-	-	-
M29XXXX	IT Master Plan Ph 3 - Wastewater	109,250	-	-	-	-	-	-	-	-	-	-
C2656167	District AV Modernization		140,000	-		35,000	35,000	-	-	-	105,000	105,000
Total 200 Wastewater Fund		142,872,229	13,040,000	26,044,628	(12,159,886)	-	13,884,742	6,542,125	17,525,215	12,159,886	(7,865,385)	21,819,716
												-
300	Park Fund											0
C245126	Firewall Update - Parks	26,000	-	26,000	(20,800)	-	5,200	-	-	20,800	6,344	27,144
C265160	Harada Neighborhood Center Improvements	250,000	-	250,000	-	-	250,000	344,449	-	-	-	-
C265161	Riverwalk Park Restroom Installation	300,000	-	300,000	-	-	300,000	111,459	-	-	-	-
C275141	Backup and Disaster Recovery Appliance - Parks	7,800	-	-	-	-	-	-	7,800	-	-	7,800
C275162	Automated Park Irrigation System 2027	500,000	-	-	-	-	-	-	500,000	-	-	500,000
C275163	ECC Wireless Upgrade	120,000	-	-	-	-	-	-	120,000	-	-	120,000
C28XXXX	Enterprise Asset Management Improvements - Parks	15,600	-	-	-	-	-	-	-	-	-	-
C30XXXX	VoIP Phone System Refresh / Cloud Assessment - Parks	6,240	-	-	-	-	-	-	-	-	-	-
M241010	IT Master Plan - Ph 1 Parks	26,000	-	26,000	(26,000)	-	-	-	-	26,000	(6,344)	19,656
M261024	Eastvale Community Center Gymnasium Floor Restriping	50,000	-	50,000	-	-	50,000	-	-	-	-	-
M261025	Park Planter Improvements - Phase 1	250,000	-	250,000	-	-	250,000	-	-	-	-	-
M261026	Basketball Court Resurfacing - American Heroes and Symphony Parks	60,000	-	60,000	-	-	60,000	50,984	-	-	-	-
M261027	Mountain View Park Furniture Replacement	100,000	-	100,000	-	-	100,000	98,253	-	-	-	-
M261028	Parking Lot Improvements - Phase 1	55,000	-	55,000	-	-	55,000	47,100	-	-	-	-
M261029	Symphony Playground Resurfacing	150,000	-	150,000	-	-	150,000	66,989	-	-	-	-
M261030	Shade Sails Replacement	75,000	89,000	75,000	-	14,000	89,000	89,705	-	-	-	-
M262031	72" Mower #1 2026	20,000	-	20,000	-	-	20,000	14,928	-	-	-	-
M262032	60' Mower - Parks	25,000	-	25,000	-	-	25,000	-	-	-	-	-
M262033	72" Mower #2	20,000	-	20,000	-	-	20,000	14,928	-	-	-	-
M262034	72" Mower #3	20,000	-	20,000	-	-	20,000	14,928	-	-	-	-
M262035	Generator 25KVA - Parks #P0810	35,000	-	35,000	-	-	35,000	-	-	-	-	-
M262036	Infield Groomer #P189	57,000	-	57,000	-	-	57,000	43,846	-	-	-	-
M262037	Kubota - Parks	50,000	-	50,000	-	-	50,000	42,404	-	-	-	-
M262038	Trimax Mower - Parks	75,000	-	75,000	-	-	75,000	64,924	-	-	-	-
M262039	Graffiti Truck 2026	100,000	-	100,000	-	-	100,000	-	-	-	-	-
M262040	Standard Pick Up #2	65,000	-	65,000	-	-	65,000	58,072	-	-	-	-
M262041	Standard Pick Up 2026	65,000	-	65,000	-	-	65,000	58,072	-	-	-	-
M262042	Ford Lightning 2026	80,000	-	80,000	-	-	80,000	-	-	-	-	-
M271021	IT Master Plan Ph 2 - Parks	26,000	-	-	-	-	-	-	26,000	-	-	26,000
M271022	Park Planter Improvements Phase 2 - 2027	250,000	-	-	-	-	-	-	250,000	-	-	250,000

CIP Summary

Project Number	Project Name	Initial Total Project Budget	Amended Project Budget	FY 2025-26 Adopted Budget	FY 2025-26 Carryover to FY 2026-27 (4.E)	FY 2025-26 Budget Amendment	FY 2025-26 Adjusted CIP Budget	FY 2025-26 Total Project Expenditures	FY 2026-27 Adopted Budget	FY 2025-26 Carryover to FY 2026-27 (4.E)	FY 2026-27 Budget Amendment	FY 2026-27 Adjusted CIP Budget
M271023	Basketball Court Resurfacing - Providence Ranch and Sendero Parks 2027	60,000		-			-	-	60,000	-		60,000
M271024	Dairyland Park Furniture Replacement	100,000		-			-	-	100,000	-		100,000
M271025	Harada Heritage Park Basin Fence Repainting	100,000		-			-	-	100,000	-		100,000
M271026	Playground Resurfacing - Providence Ranch Park	150,000		-			-	-	150,000	-		150,000
M272010	Field Groomer 2027	57,000		-			-	-	57,000	-		57,000
M272011	Gator Utility Cart 2027 - Parks	20,000		-			-	-	20,000	-		20,000
M272012	Ford Lightning 2027 - Parks #163	80,000		-			-	-	80,000	-		80,000
M272013	Ford Lightning 2027 - Parks #164	80,000		-			-	-	80,000	-		80,000
M272014	Utility Truck 2027 - Parks #172	85,000		-			-	-	85,000	-		85,000
M28XXXX	Basketball Court Resurfacing - Orchard Park	30,000		-			-	-	-	-		-
M28XXXX	Park Planter Improvements - Phase 3 2028	250,000		-			-	-	-	-		-
M28XXXX	Parking Lot Improvements - Sendero Park	25,000		-			-	-	-	-		-
M28XXXX	Playground Equipment Replacement - McCune Family Park	600,000		-			-	-	-	-		-
M28XXXX	Playground Resurfacing - Deer Creek and Harada Heritage Parks	350,000		-			-	-	-	-		-
M28XXXX	Riverwalk Park Furniture Replacement 2028	100,000		-			-	-	-	-		-
M29XXXX	Computer Refresh - Parks	10,400		-			-	-	-	-		-
M29XXXX	Harada Heritage Park Furniture Replacement	500,000		-			-	-	-	-		-
M29XXXX	Playground Equipment Replacement - Orchard Park 2029	600,000		-			-	-	-	-		-
M29XXXX	Playground Resurfacing - American Heroes Park	175,000		-			-	-	-	-		-
M30XXXX	American Heroes Park Furniture Replacement	100,000		-			-	-	-	-		-
M30XXXX	Basketball Court Resurfacing - James C. Huber Park	30,000		-			-	-	-	-		-
M30XXXX	Playground Equipment Replacement - Cedar Creek Park	600,000		-			-	-	-	-		-
M30XXXX	Playground Resurfacing - Riverwalk and Sendero Parks	350,000		-			-	-	-	-		-
Total 300 Park Fund		7,332,040	89,000	1,954,000	(46,800)	14,000	1,921,200	1,121,040	1,635,800	46,800	-	1,682,600
Total		479,884,523	172,619,000	120,464,078	(19,934,956)	7,614,000	108,143,122	68,335,293	68,813,390	19,934,956	(3,113,745)	85,634,601

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FY 2025-26 MID-CYCLE BUDGET REPORT (JULY 1, 2025 - DECEMBER 31, 2025)



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