



# FY 2020-2021 Annual Operating & Capital Improvement Budget



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## COMMUNITY SERVICES DISTRICT

Proudly serving Jurupa Valley and Eastvale

### Budget Message

June 22, 2020

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

As JCSD staff and Board of Directors are currently analyzing and reviewing the submittal of the Fiscal Year (FY) 2020-21 Budget, the circumstances around the coronavirus, COVID-19 took many quick, evolving turns. Cases were discovered in all states and fatality figures were growing daily. This is a time of great uncertainty for our whole nation as we all confront the spread of the virus.

JCSD has been proactive in our steps to monitor the situation and our response to the outbreak. As the coronavirus situation continues to evolve, our residents can be rest assured that JCSD will continue to monitor any new developments in the interest of our staff and our residents.

In an effort to continue providing uninterrupted, high quality water and wastewater services to our customers and safeguard the health and safety of our employees, the JCSD Board of Directors proactively cancelled offsite travel and closed our offices to the public on March 16, 2020. Alternative methods of communicating to staff and paying utility bills were implemented to ensure smooth business transactions for our customers. To make sure all of our customers have access to water for basic personal health & safety during these challenging times, all late fees and disconnections were suspended temporarily. An Emergency Proclamation was adopted by the Board of Directors that will assist in requesting mutual aid and may make JCSD eligible for emergency funding and reimbursements.

We are carefully monitoring the state and national advisories regarding COVID-19. We are also taking precautionary steps to protect the health of our employees. JCSD's water supply is 100% groundwater. According to the World Health Organization and the American Water Works Association, groundwater sources are not sources for COVID-19 transmission and existing testing throughout our distribution system requires a chlorine residual to ensure your water is clean and safe for consumption.

The biggest change we have experienced has been with our Parks and Recreation division. In March, JCSD closed all recreation programs, splash pads, building and sports field rentals and all facilities. In April, the decision was made to close our skate parks, dog parks, exercise equipment, playgrounds, public restrooms and parks parking lots. All JCSD sponsored events are currently cancelled through June 2020. Parks and recreation activities are being monitored on a daily basis based upon state and local public health guidelines.

JCSD staff have increased our engagement with our community via our website, e-mails and social media sites, to keep our customers as updated as we efficiently can. Our office staff are available during regular business hours to assist in any way needed. Our water and wastewater operations are proceeding normally.

Our staff routinely conduct drills as part of our normal business routine to plan for emergencies to ensure that our core water and wastewater services are not compromised.

JCSD remains committed to upholding the core values that have shaped our legacy of success for over 60 years, while adapting to changing conditions and maximizing the value of our investments. We continue to assess future water supply reliability and protecting our assets with state-of-the-art technologies and security measures. We will continue to invest in a wide range of local and regional programs to promote our core functions. As the local service provider, JCSD will ensure our systems are managed effectively to protect public health and the environment.

The FY 2020-21 Budget provides a financial plan that includes a forecast of operating and non-operating revenues and expenditures; financing of long-term capital improvement projects to support infrastructure needs; and funding for the repayment of long-term debt. The budget also considers the future growth of the community and the need to expand and diversify our water portfolio. This budget demonstrates the commitment of the entire organization to maintain financial stability and to uphold the public trust within our community.

The JCSD staff depends on the vision and leadership of the Board of Directors, which has provided staff with the resources necessary to maintain our reputation as an essential service provider. The Board's dedication to JCSD's mission and its continued foresight are appreciated not only during this current trying time, but more significantly, for decades to come.

### District wide goals & strategies

In 2018, the District defined its blueprint by which to achieve its broad objectives through the updated Strategic Plan. Our commitment is to utilize this blueprint as a guide in our decision-making process, both in the short and long term. These guiding objectives provides us with a directional compass of the District's goals such as securing reliable water supplies for our customers, providing service beyond expectation, and supporting our agency to attract and retain a quality workforce that reinforces our vision and values.

During the budget process for FY 2020-2021, several District-wide goals were developed in order to align the operating divisions with the Strategic Plan. These goals were incorporated and converted into action plans by the various teams to support the accomplishment of these goals. The planning efforts culminated in a Goals & Objectives Workshop held on February 24, 2020 in which all the managers and supervisors gave a group presentation highlighting the alignment of the action plans for their respective areas with the broader District goals and objectives.

Performance measures in each department have been developed to quantify these work efforts. The progress on these performance measures will be included in the Department Information section of this Budget commencing this year going forward. The following District-wide strategic goals have been established:



- **Water Resources**  
Ensure high quality water service for the community and diversify water portfolio to maximize economic and operational efficiencies and to secure supply reliability into the future.
- **Wastewater Services**  
Provide superior sanitary service and operate an industrial waste wastewater system that results in no Wastewater System Overflows, meets best practices in protecting the environment and reliably recovers water resources for the beneficial uses of our customers.
- **Parks & Recreation**  
Develop parks and recreational services and facilities to reflect current customer needs and future opportunities.
- **Finance**  
Practice innovative financial policy and advanced technology to increase efficiencies and provide the District with long-term fiscal stability.
- **Workforce Development**  
Build an adaptable workforce culture that encourages and rewards exceptional performance, fosters teamwork and supports customer focused service.
- **Administration & Governance**  
Achieve administrative excellence through open, accountable governance of resources to build trust and provide outstanding service.
- **Community Outreach & Strategic Partnerships**  
Prioritize a consistent dialogue between the District and its stakeholders to keep a pulse on customer needs and provide responsive solutions to community issues.

### Short-term factors influencing the budget

The world around us has changed dramatically and the ways in which individuals manage their businesses and their daily lives have been affected by the current pandemic. Unprecedented economic downturn, the instant availability of information through social media and technology, and an increased level of uncertainty in our economy have led to a general feeling of uneasiness, that have dictated the way we act and operate differently. The public sector is not insulated from these events and must be responsive to the impact these changes have on our ability to manage and operate our business. The public--our customers--expect a higher level of responsiveness, accountability, and progression on how we manage and provide our services. Difficult business decisions may be in our future, but these challenges represent the opportunities that all businesses will need to position themselves to grow and manage in this new economic climate.

This new reality stimulated the need to look introspectively at our organization and re-evaluate our forecast of the budget. At the time of preparation of the FY2020-21 budget, there was limited analysis on the effect the COVID-19 pandemic would have on the local economy in the upcoming budget. In response to the current economic uncertainty, staff reviewed planned activities for FY 2020-21, temporarily deferred non-priority projects and needed staffing adjustments. Following a mid-year review of the local economy and its effect on operations, the FY 2020-21 Budget may be amended to better reflect evolving District business and economic needs.

Revenues that are most susceptible to be impacted by the pandemic include utility consumption charges, recreation programs, and collectability on delinquent utility accounts. Major funds such as Water, Wastewater, and Parks have capacity in their respective budgets to accommodate a short-term reduction in revenue either by deferring expenditures on larger projects or utilizing reserves.

### Significant Budgetary Items

Of the increase in total operating expenses, the single largest category that increased is the purchase of external water (source water excluding District groundwater wells) within the Source Water Cost account. This category increased by \$2.0 million from FY 2019-2020 to FY 2020-2021. Purchase of external water is expected to provide 64% of the water supply portfolio mix in FY 2020-21 compared to 61% of the mix in FY 2019-20. The remainder of the District's water supply comes from groundwater production which is budgeted to be 36% of the mix in FY 2020-21 resulting in electricity expense of \$1.1 million for FY 2020-21. The District's booster pumps which are required to move both purchased external water and locally sourced water around the District will result in electricity costs of about \$225K FY 2020-21.

Also, it is anticipated in FY 2020-21, that the District's Engineering staff will bring updated Water and Wastewater Masterplans to the Board of Directors for review and approval. These Masterplan documents will provide pertinent infrastructure information to be incorporated into the Long-Term Financial Model. This modeling will provide the District with valuable information in strategic planning for future infrastructure repairs and improvements.

One of the goals in the District's Strategic Plan is to increase the District's production capabilities to meet anticipated growth. The District continues to actively plan and research infrastructure development projects to increase the District's production capabilities in pursuit of this goal. As part of this goal, the District will undertake an asset management gap analysis study in FY 2020-21, which includes a physical inventory and assessment of the District's equipment, infrastructure, and facilities. The process will establish a baseline from which better financial decisions can be made. Asset management will prioritize rehabilitation and replacement needs, reduce emergency repairs, address system challenges such as regulatory requirements, and assure that rate revenues are used effectively and efficiently.

Other significant aspects of the FY 2020-21 Operating Budget are: a balanced budget supporting the goals of the Strategic Plan; implementation of the recently updated five-year Rate Model to ensure sound financial planning and reserve levels; ongoing water supply rate increases from Chino Basin Desalter Authority, City of Ontario, and Western Municipal Water District due to higher energy costs and increasing operating costs; 3% water rate increase budgeted for January 1, 2021 and a 4% rate increase for wastewater rates, effective January 1, 2021.

## Budget Overview

<b>Funds</b>	<b>Revenues</b>	<b>Expenses</b>	<b>Net Operating</b>
Water	\$ 39,944,502	\$ 32,909,213	\$ 7,035,289
Wastewater	20,835,663	17,583,831	3,251,832
Street Lighting	1,078,885	401,290	677,595
Street Lighting Capital	-	-	-
Landscape Maint.	329,058	384,148	(55,090)
Graffiti Abatement	259,257	259,257	-
Eastvale Parks	12,121,200	12,120,926	274
<b>Grand Total</b>	<b>\$ 74,568,565</b>	<b>\$ 63,658,665</b>	<b>\$ 10,909,900</b>

### Capital Improvement Plan

The infrastructure needs of the District are significant, and require assessment, prioritization, and effective fiscal planning. The District operates and maintains a vast network of pipelines, storage and treatment facilities to deliver water to customers and provide wastewater service. Maintaining high-quality service requires ongoing reinvestment in reservoirs, pump stations, pipelines, and treatment plants. The budget was developed after analyzing a portfolio of investments and determining the highest priority projects based on regulatory compliance, safety, cost-effectiveness and improving service to our customers.

Over the next five to ten years, the District needs to make a major commitment to managing its infrastructure. Although approximately half of the domestic (potable) water system is relatively young, regulatory requirements require a large capital investment in the system for treatment. One of the pillars of the Water Management Plan is source substitution. A major source substitution program would be to extend a pipeline, to a neighboring agency which would serve as another source of potable water to the District, therefore, reducing reliance on local groundwater.

Historically, a significant source of funding for capital improvements has been financed on a pay-as-you-go basis from revenues derived from rates and developer connection fees. However, a financial commitment of this size will require alternative funding sources. The District will need to pursue bond financing, state revolving fund loans, grants or other financing mechanisms to meet the future water and wastewater related needs of the District.

In FY 2020-21, projected Water and Wastewater System capital expenditures will total \$31.2 million and \$20.9 million, respectively.

## Conclusion

As you carefully review the information contained within this budget, we hope what you take away from this document will be the importance as well as the teamwork and expertise it takes to provide the highest level of water, wastewater, and parks and recreation services to our community.

This budget reflects the Board of Directors' goals and priorities as outlined in the Strategic Plan. A key goal of this budget document is to provide the District with a roadmap for prioritizing major capital improvement and replacement programs and fulfill the District's mission statement. This document also demonstrates the District's ability to use its fiscal resources for completing ambitious capital projects for current and future customers as well as the District's commitment to meet its financial obligations.

I would like to thank the Board of Directors for their leadership and continued interest in, and support of, the highest level of prudent fiscal management the District can offer. I would also like to extend my appreciation to all of the District's employees and to the department managers for presenting goals and objectives for this year's budget that will support the District's mission, and for their dedication to providing the highest level of professionalism, teamwork and customer service.

Respectfully,

Chris Berch  
General Manager

## RESOLUTION NO. 3034

### RESOLUTION OF THE BOARD OF DIRECTORS OF JURUPA COMMUNITY SERVICES DISTRICT ADOPTING A BUDGET FOR FISCAL YEAR 2020-2021

**WHEREAS**, this District's General Manager has prepared a proposed budget for Fiscal Year 2020-21, which has been made available for public review; and

**WHEREAS**, on June 22, 2020, this Board of Directors conducted a public hearing on the adoption of the proposed budget, with notice of the public hearing published in a newspaper of general circulation within the District at least two weeks in advance of the hearing, and has considered all comments on the proposed budget provided at the hearing; and

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

- Watermaster assessments;
- Chino Basin Desalter Authority payments;
- Source Water Purchases;
- Western Riverside County Regional Wastewater Authority/City of Riverside Wastewater Charges;
- Inland Empire Brine Line (IEBL) Fees;
- Parks maintenance contract invoices;
- Annual CalPERS Unfunded Liability Payment(s);
- CalPERS Pension Contributions;
- OPEB Retiree Health Premium Payments;
- OPEB Unfunded Liability Payment(s);
- Annual Liability and Workers Compensation Payments;
- Annual Debt Service Payments;
- FY 2020-2021 Salary Schedule including payroll taxes;
- Capital Project Expenditures Approved by the Board; and



- Utility bills

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of Jurupa Community Services District hereby adopts a budget for Fiscal Year 2019-2020, attached hereto as Exhibit "A."

**ADOPTED** this 22<sup>nd</sup> day of June 2020.

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President of the Board of Directors

**ATTEST:**

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Secretary of the Board of Directors

# INTRODUCTION

IXP WATER TREATMENT



# INTRODUCTION

## Budget Guide

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

## Budget Message

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

## Introduction

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

## Financial Structure, Process & Policy

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

## Financial Summaries

This section is a comprehensive summary and detail of the District’s Operating & Capital Budgets.

## Department Information

This section provides comprehensive information for each functional program within the District including their operational budget. The FY 2020-2021 Budget is organized into:

Water Operations • Wastewater Operations • Parks Operations

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

Internal Programs • Emergency Preparedness Program • Safety Program • Community Affairs • Legislative Affairs • Fleet Maintenance • Facilities Maintenance • Conservation Program • Planning • IT SCADA • Graffiti Abatement Program • Streetlight/Landscape Maintenance • Community Facility Districts

## Capital & Debt

This section presents the Capital Improvement Projects for the FY 2020-2021 Budget and describes the District’s debt.

## History & Profile

The District was formed on July 30, 1956 under the provisions of the Community Services District Law of the State of California (Government Code, Title 6, Division 2), for the purpose of installing a wastewater system within the Jurupa community. The District has authority to provide a wide range of governmental services and is governed by a five-member Board of Directors (the "Board"). The District encompasses a 48-square mile region located in the extreme northwestern portion of Riverside County, approximately 47 miles east of the Los Angeles civic center and four miles west of the downtown area of the City of Riverside. The District serves the City of Eastvale and a portion of the City of Jurupa Valley located in Riverside County which includes the communities of Jurupa, Mira Loma, Eastvale, Glen Avon, Pedley, Sunnyslope, Sky Country and Indian Hills.

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

**1960**

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

**1972**

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

**1979**

In 1979, the District completed a large project consisting of three reservoirs, six miles of transmission pipeline, four new wells, one new booster station, a large pump station and wastewater interceptor line from the District's wastewater treatment plant to the Riverside Plant. The District entered into an agreement with a local property owner to build a sewage treatment plant, which would provide reclaimed water to irrigate a golf course located at the Indian Hills residential development. Since 1979 the District has grown, through annexation, from 26 square miles to 40.8 square miles and from 1,500 water connections to 32,200 water connections and over 30,000 wastewater connections, serving a population of approximately 129,000. The District also provides water, through inter-ties, to its neighboring water agencies of the City of Norco and the Santa Ana River Water Company.

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

1996

The District formulated a community park plan and has formed over 45 community facilities districts to provide the financing mechanism for the acquisition, improvement and maintenance of approximately 250 acres of community and neighborhood parks.

## Water

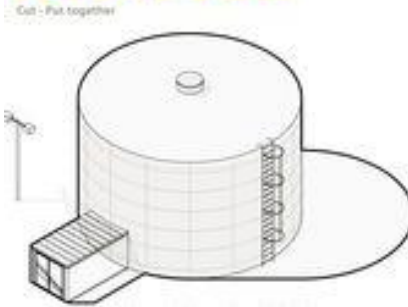
The District provides potable water in its service area (see “Service Area Map” section) and also provides water to its neighboring water agencies of the City of Norco and the Santa Ana River Water Company.

The following illustrations lists the Water System major facilities:



24 Wells

## Water Reservoir



16 Reservoirs

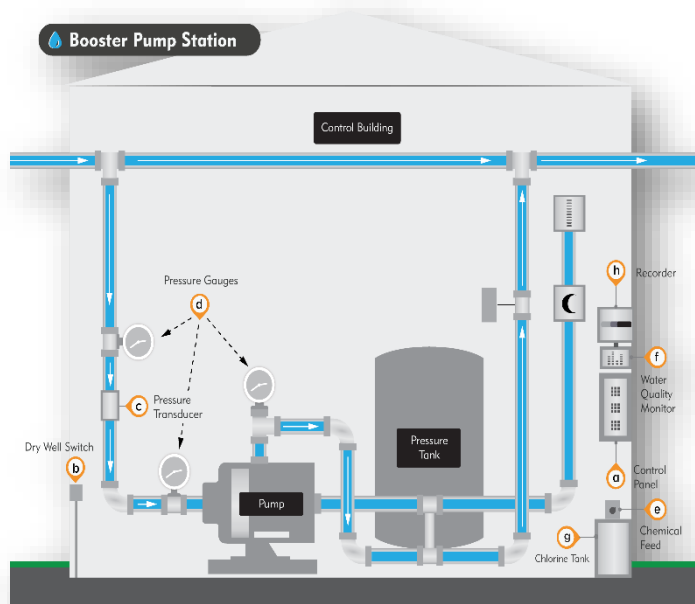


457 Miles of Pipeline

## Water Service Area

The District has two general regions, an older area that has been in service for 40 or more years and newer areas that have been in service for fifteen years or less. From 2001 to 2006, the District experienced a dramatic increase in growth. The facilities needed to accommodate this growth were financed by developers and funded either through the use of Community Facilities District special taxes and bonds or facility capacity fees.

The District estimates that the current population within the District is approximately 129,000, or 5.3% of the population of Riverside County. The District’s primary water sources are local groundwater basins. To ensure a reliable water supply for both existing and future residents, the District participates in a joint power authority (JPA) with neighboring agencies called the Chino Basin Desalter Authority (CDA). Local groundwater supplies include untreated water pumped from the Chino Basin for potable and non-potable uses and groundwater pumped from



7 Booster Stations



the Riverside Basin for non-potable use. JCSD produced and purchased approximately 24,679-acre feet of water in fiscal year 2018-2019.

The District provides water services to approximately 33,167 residential, commercial, and irrigation connections from local groundwater sources. Residential customers make up approximately 94% of the District's customer base and consume approximately 73% of the water produced annually by the District.

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

## Water Supply

The District's primary water supply is local groundwater from the Chino Basin aquifer. In addition to groundwater, the District also purchases (i) desalted water from the Chino Desalter Authority (the "CDA") and (ii) treated domestic water from the Rubidoux Community Services District.

## Water Rights

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

The District currently has rights to produce 16,839 acre-feet of water annually before being required to purchase replenishment water. The right to produce 16,839 acre-feet consists of:

- "Appropriative rights" to the basin in the amount of 2,061 acre-feet annually, and
- "Land conversion water rights" to the basin in the amount of 14,778 acre-feet annually pursuant to a Peace Agreement with respect to the Chino Basin dated June 29, 2000 ("Peace Agreement"). The Peace Agreement terminates December 31, 2031, although is subject to extension for an additional 30 years. Land conversion rights are acquired as agricultural land is converted to urban uses. The District is entitled to receive an additional two acre-feet of water for each acre of land converted within the District's boundaries.

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

The Chino Basin aquifer relies on recharge from imported water purchased from the Metropolitan Water District of Southern California (the "MWD"). The MWD obtains its water from the State Water Project and the Colorado River. As a result of long-term drought conditions in the Colorado River Basin and the federal

court decision that restricts pumping from the Sacramento-San Joaquin River Delta, MWD imposed water supply allocations on its member agencies effective July 1, 2009 and has cut off recharge water, which indirectly affects the District.

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

Additional Rights. The District currently holds additional rights of approximately 33,605 acre-feet of stored (supplemental) water within the Chino Basin aquifer. This water is available to be delivered on an as-needed basis.

Alternative Future Water Sources. The restrictions on the State Water Project as a result of the federal court decision that restricts pumping from the Sacramento-San Joaquin River Delta, is forcing southern California water agencies, including the District, to develop local resources. The development of brackish water and seawater has become a more viable alternative. In the past 10 years the cost of desalting seawater has been reduced by more than half from \$2,200 per acre foot to approximately \$1,000 per acre foot.

## Water Storage

The District has 16 water storage reservoirs in locations throughout the District, with a total capacity of 46.2 million gallons. District reservoirs are welded steel tanks.

## Distribution System

The water distribution system consists of 7 pressure zones with static water levels ranging from 870 to 1,350 feet in elevation. Water is distributed via a total of 457 miles of pipelines ranging in diameter from 8 inches to 30 inches.

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

## Wastewater

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

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

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

sanitary wastewater from restrooms from the industrial and commercial buildings and approximately 100 residences flows to the Brine Line.

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

## Regional Treatment Capacity Rights

### Riverside Capacity Rights

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

### Brine Line Capacity Rights

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

The Brine Line Agreement provides for assignment by Western of its 4.68 MGD pipeline capacity rights in the Brine Line System to the District. The Brine Line Agreement entitles the District to purchase a discharge right of up to 4.68 MGD for the delivery of wastewater and up to an equivalent capacity for treatment and disposal rights, which must be purchased from the OCSD in minimum increments of 10,000 gallons per day. The District made an initial payment to Western of \$1.961 per gallon for the pipeline use right and now that the line is in use, the price per gallon in effect at the time for treatment and disposal rights is established by SAWPA and Western. The cost of OCSD treatment and disposal capacity is based on OCSD's charges for such capacity to SAWPA and municipalities. In addition to the payments required for its discharge right, the District pays to Western any operating and maintenance costs (including capital cost replacement charges) incurred by Western pursuant to its agreement with SAWPA for the delivery, treatment, and disposal of wastewater discharged by the District.

In June 1989, the District entered into an agreement with the Western Municipal Water District (Western), a Member Agency of SAWPA, to purchase 4.68 MGD of Western's Brine Line capacity rights entitling the

District to discharge sewage and wastewater into the Brine Line for transmission and 0.320 MGD to the OCSD wastewater treatment plant for treatment and disposal. Over the years, through several agreements, transfers and purchases the District's Brine Line Capacity has decreased to 3.493 MGD and the District's OCSD Treatment and Disposal Capacity has increased to 1.155 MGD.

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

### WRCRWA Capacity Rights

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

### Treatment Rates

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

#### City of Riverside

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

#### Brine Line

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

#### WRCRWA

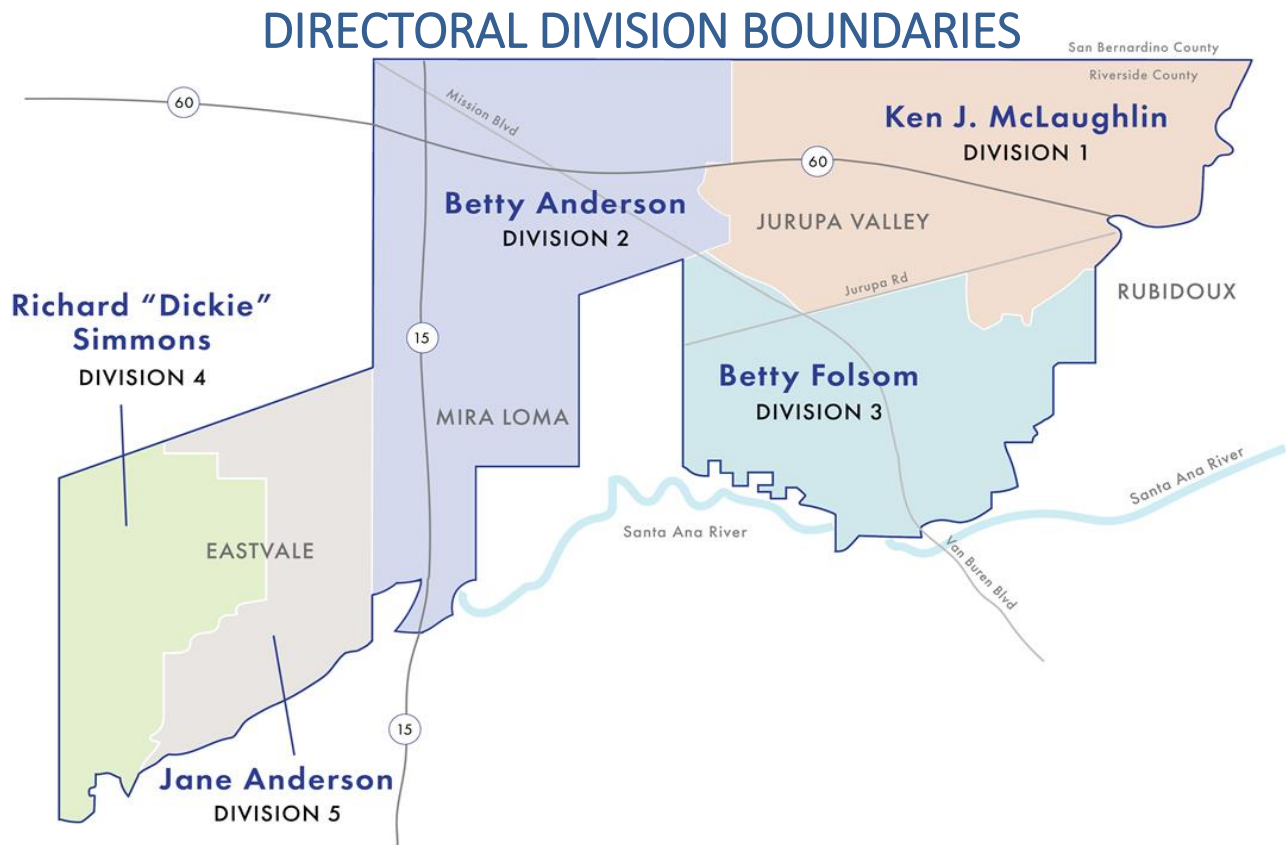
WRCRWA fixed and variable rate component is pursuant to resolution adopted by WRCRWA, each member agency pays fixed rates per MGD of capacity in order to defray operation and maintenance costs which do not vary significantly in proportion to the flow delivered by each agency to the system. The District's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

## Organization

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

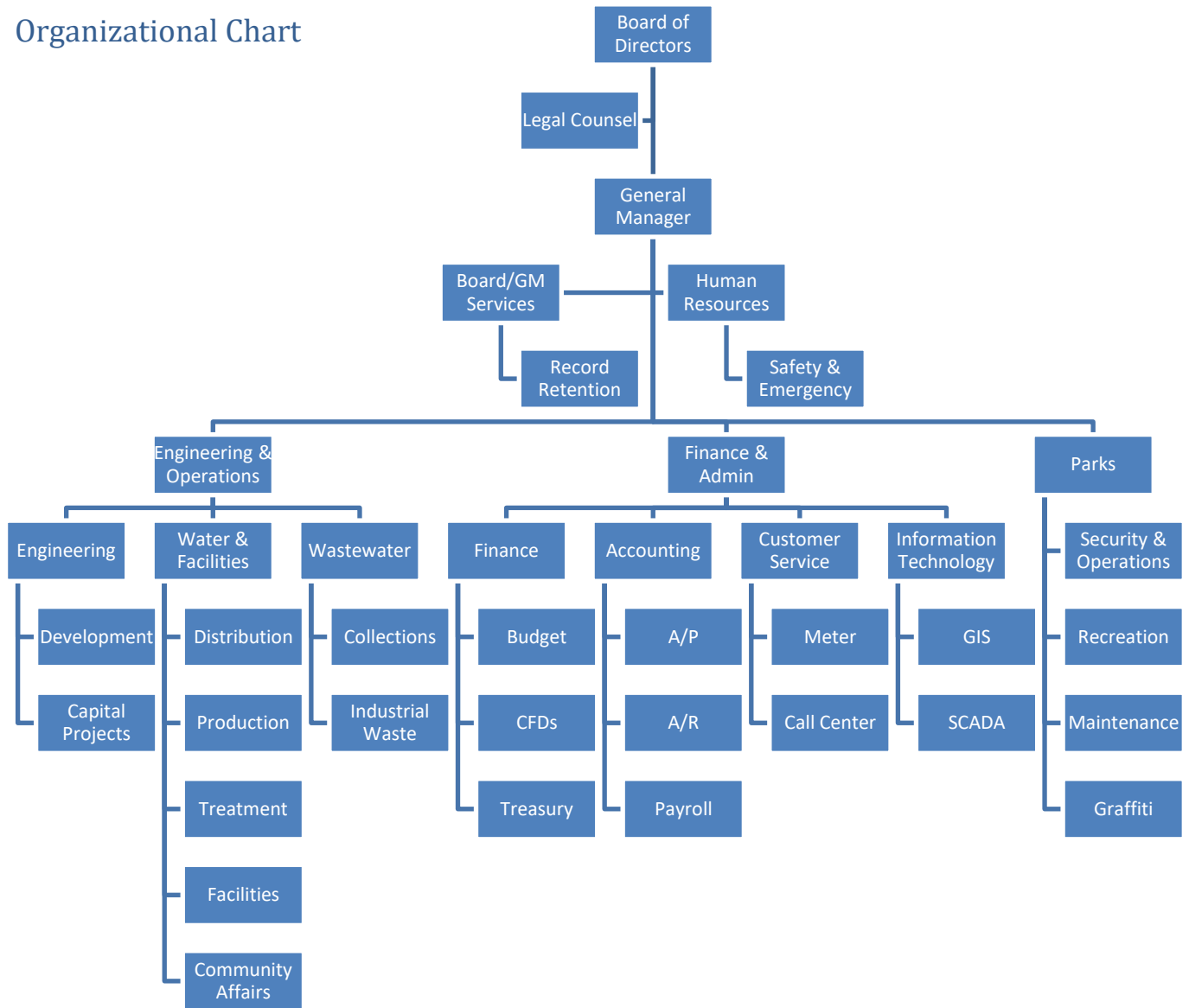
# BOARD OF DIRECTORS

				
President Richard "Dickie" Simmons	Vice President Betty Folsom	Director Ken J. McLaughlin	Director Betty Anderson	Director Jane Anderson





# Organizational Chart



## Climate

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



Summer High: Average July high is around 92 Winter Low: Average January low is 39

Sperling's Comfort Index for Jurupa Valley region is a 72 out of 100. A higher score indicates a more comfortable year-round climate. The US average for the comfort index is 54. The index is based on the total number of days annually within the comfort range of 70-80 degrees. Climate is typically mild winters, warm summers, and moderate rainfall, consistent with interior coastal Southern California. The usually mild climatological pattern is interrupted infrequently by periods of extremely hot weather or winter storms.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Jurupa Community Services District  
California**

For the Fiscal Year Beginning

**July 1, 2019**

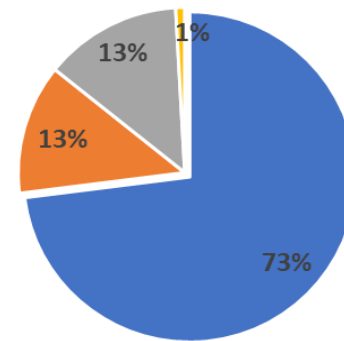
*Christopher P. Morill*

Executive Director

## Statistical Section

Approximately 73% of the District's water consumption are from residential customers within the service area. Population growth projections vary within the District's service area due to a number of proposed developments with unspecified timing for completion.

Usage by Customer Class



■ residential ■ non-residential ■ irrigation ■ other

### TEN LARGEST CUSTOMERS Fiscal Year Ended June 30, 2019 and 2010

#### Fiscal Year Ended June 30, 2019

Customer Name	HCF of Water	% of Total HCF	Revenue	% of Total Revenue
1. Koss Oak Quarry LLC	167,653	1.55%	\$ 195,318	0.5540%
2. MC Management	134,328	1.24%	362,672	1.0288%
3. Metal Container Corporation	93,233	0.86%	260,457	0.7388%
4. Del Real Foods	92,560	0.86%	228,351	0.6477%
5. Lewis Homecoming	74,930	0.69%	277,920	0.7883%
6. Serafina HOA	44,865	0.42%	137,886	0.3911%
7. Bravo Estates	37,392	0.35%	110,344	0.3130%
8. Lewis Retail Center	34,477	0.32%	109,500	0.3106%
9. C V Apts/Mira Loma Assoc	32,337	0.30%	84,494	0.2397%
10. Millard Refrigerated Services	31,458	0.29%	83,522	0.2369%
	<u>743,233</u>	<u>6.88%</u>	<u>\$ 1,850,465</u>	<u>5.2490%</u>

#### Fiscal Year Ended June 30, 2010

Customer Name	HCF of Water	% of Total HCF	Revenue	% of Total Revenue
1. Metal Container	139,824	1.257%	\$ 260,741	1.320%
2. Swan Lake - M.C. Management	141,889	1.276%	259,454	1.314%
3. Lewis Homecoming	62,956	0.566%	133,051	0.674%
4. Serafina Homeowners Assoc.	36,387	0.327%	122,840	0.622%
5. Harada Park	43,689	0.393%	96,939	0.491%
6. Del Real Foods	46,501	0.418%	88,925	0.450%
7. Bravo Estates	41,704	0.375%	83,829	0.424%
8. So. California Housing Authority	27,602	0.248%	54,490	0.276%
9. Shaw Investments	17,531	0.158%	41,948	0.212%
10. Quicksilver	16,541	0.149%	32,808	0.166%
	<u>574,624</u>	<u>5.166%</u>	<u>\$ 1,175,026</u>	<u>5.950%</u>

**RIVERSIDE COUNTY PRINCIPAL EMPLOYERS**  
**Current Fiscal Year and Nine Years Ago**

Employer	2010		2019	
	Number of Employees	Percentage of Total Employment	Number of Employees	Percentage of Total Employment
County of Riverside	18,456	2.36%	21,215	2.03%
March Air Reserve Base	8,600	1.10%	9,000	0.86%
University of California, Riverside	7,321	0.94%	8,735	0.84%
Kaiser Permanente	3,600	0.46%	5,592	0.54%
Corona-Norco Unified School District			4,989	0.48%
Pechanga Resort & Casino	4,000	0.51%	4,683	0.45%
Riverside Unified School District	5,099	0.65%	4,335	0.41%
Hemet Unified School District			4,302	0.41%
Eisenhower Medical Center			3,743	0.36%
Moreno Valley Unified School District			3,684	0.35%
Wal-Mart	6,550	0.84%		0.00%
Stater Brothers Market	6,900	0.88%		0.00%
Abott Vascular	4,500	0.58%		0.00%
Temecula Valley Unified School District	2,752	0.35%		0.00%
	<b>67,778</b>	<b>8.67%</b>	<b>70,278</b>	<b>6.73%</b>

**DEMOGRAPHIC STATISTICS**  
**Last Ten Calendar Years**

Calendar Year	Riverside County		City of Eastvale		City of Jurupa Valley	
	Population	Growth (%)	Population	Growth (%)	Population	Growth (%)
2019	2,440,124	1.0%	66,078	1.9%	106,318	0.2%
2018	2,415,955	1.3%	64,855	0.4%	106,054	4.7%
2017	2,384,783	1.6%	64,613	2.3%	101,315	3.2%
2016	2,347,828	1.3%	63,162	3.8%	98,177	0.4%
2015	2,317,924	1.2%	60,825	2.8%	97,738	0.0%
2014	2,291,093	1.1%	59,151	-0.1%	97,774	0.5%
2013	2,266,549	1.2%	59,185	3.4%	97,246	0.5%
2012	2,239,715	1.2%	57,251	3.0%	96,745	0%
2011	2,212,874	1.5%	55,602	n/a	n/a	n/a
2010	2,179,692	1.8%	n/a	n/a	n/a	n/a

Notes: (1) City of Eastvale incorporated on October 1, 2010  
(2) City of Jurupa Valley incorporated on July 1, 2011

# FINANCIAL STRUCTURE, PROCESS, & POLICY

• MAY • 61



FINANCIAL STRUCTURE, PROCESS, & POLICY



## Financial Structure, Process, & Policy

### Fund Structure

The District's budget is organized through the utilization of funds, with each fund representing a different service component of the District. Every fund is considered its own separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund net position, revenues, and expenditures or expenses, as appropriate. Financial activities are allocated to and accounted for in the individual funds based upon the purposes for which they are to be spent. The District currently utilizes funds titled: Water, Wastewater, Parks, Graffiti, Lighting & Landscaping Funds, Streetlight Capital Fund and Administration which is later transferred through an allocation methodology to the other funds. These represent all the Funds that are included in the District's audited financial statements. The accounts of the District are established for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations. Funds are organized into three major categories:

### Governmental Funds

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

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

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

*Landscape and Lighting* – This fund is used to account for the revenues received from special assessment revenue restricted for the Landscape and Lighting Districts 91-1, 98-1, 98-2, 2001-1, 2001-2, 2001-3 and 2003-1.

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

### Enterprise Funds

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

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

### Fiduciary Fund

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

## Basis of Accounting and Measurement Focus

The District's financial records are kept in accordance with Generally Accepted Accounting Principles (GAAP) for governmental enterprise funds. Governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues, subject to accrual (generally 60 days after the year-end) are recognized when due. The primary sources susceptible to accrual for the District are property tax, interest earnings, investment revenue and operating and capital grant revenues. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

The accrual basis of accounting is followed by the proprietary enterprise funds. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset created, such as, unbilled but utilized utility services are recorded at year end.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred, regardless of when the related cash flows take place. Operating revenues and expenses, such as water sales, wastewater service, solid waste collection and purchases of water, result from exchange transactions associated with the principal activity of the District. Exchange transactions are those in which each party receives and gives up essentially equal values. Management, administration and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories, such as interest income and interest expense, are reported as non-operating revenues and expenses.

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category, governmental, proprietary, and fiduciary, are presented even though the latter are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major governmental and enterprise funds.

However, there are exceptions where the accrual basis is not conducive to effective presentation of the District's budget because it does not allow discrete presentation of some significant uses of current financial resources. In these cases, GAAP is not followed, and instead those uses of current resources are shown as expenditures rather than as a reduction to a previously recorded liability, or a capitalized cost. Therefore, the Budget is a mix of accrual and cash basis accounting.

Exceptions to GAAP used for the District's budget presentation are as follows:

- Principal payments on Long Term Debt are applied to reduce the outstanding liability on a GAAP basis; shown as a current expenditure on a Budget basis.
- Capital Outlay and Construction costs are capitalized and expenses over the useful life of the asset on a GAAP basis; shown as a current expenditure on a Budget basis.



- Depreciation is recorded annually to expense the cost of a capital asset over its useful life on a GAAP basis but is not contemplated on the Budget basis.
- Pension expense is budgeted based on employer contribution rates assigned by CalPERS. For financial statement reporting, pension expense is recorded based on the change to the net pension liability in accordance with Governmental Accounting Standards Board Statement No. 68.
- Other post-employment benefits (OPEB) is budgeted based on the District's anticipated fiscal year contribution. For financial statement reporting, OPEB expense is recorded based on the change in net OPEB liability in accordance with GASB.

## Fund/Administration Relationship

The cost of operating expenses, including employee wages and benefits, are allocated to each department and program based on actual expenses tracked by the District's time keeping and project accounting system, with allocation to the Water, Wastewater, and/or Parks based on allocation drivers determined by level of benefit received. District-wide expenses which are general in nature and not attributable to a category are allocated to the District's Administration Fund.

## Basis of the Budget

A major element of financial data activity rests in the act of budgeting. Budgeting is the process of allocating finite resources to the prioritized needs of the District. The budget represents the legal authority to spend money. Adoption of the District's budget implies that a set of decisions has been made by the Board of Directors and administrators that culminates in matching District's resources with the needs. As such, the budget is a product of the planning process.

The budget also provides an important tool for the control and evaluation of sources and the uses of resources. Using the accounting system to enact the will of the board, administrators are able to execute and control activities that have been authorized by the budget and to evaluate financial performance on the basis of comparisons between budgeted and actual operations. Thus, the budget is implicitly linked to financial accountability and relates directly to the financial reporting objectives established by GASB.

The District's basis of budgeting follows with its basis of accounting. The District collects and records revenues and expenditures within the following categories: Proprietary Funds and Governmental Funds. Proprietary funds are business-type funds. They include the Enterprise Funds and Internal Service Funds. These funds are accounted for using the accrual basis where revenues are recognized when they are earned, while expenses are recognized when the related fund liability is incurred. On the other hand, Governmental Funds include the Special Revenue Funds, Capital Project Funds, and Debt Service Funds. These funds are accounted for using the modified accrual basis where revenues are recognized when they become both measurable and available, while expenses are recognized when the related fund liability is incurred.

The planning and control functions inherent to any organization, underscore the importance of sound budgeting practices for the following reasons:

- The services provided by Jurupa Community Services District are not subject to competitive market forces. Thus, enacting and adhering to the budget establishes restrictions in the absence of a competitive market.
- These services provided by JCSD are considered critical to the public health and welfare.

- The scope and diversity of water and wastewater operations make comprehensive financial planning essential for good decision making.

The financial planning process is critical to the expression of citizen preferences and is the avenue for reaching consensus among stakeholders, Directors of the Board, and staff on the future direction of the District's operations.

The link between financial planning and budget preparation gives the budget document a unique role in the organization. Budgets in the public arena are often considered the definitive policy document because an adopted budget represents the financial plan used by the District to achieve its goals and objectives. The budget reflects:

- The prioritization of activities in which the District will be involved,
- The relative influence of various participants and advisory committees in the budget development process, and
- The District's plan for acquiring and using its resources.

Budgeting is an invaluable tool for both planning and evaluation. Budgeting provides a vehicle for translating goals and projects into financial resource plans-that is, developing a plan to meet performance goals should be directly linked to determining budgetary allocations. The link between goals and financial planning is critical to effective budgeting and enhances the evaluation of budgetary and accountability. Performance evaluation allows stakeholders to hold directors and administrators in the District's organization accountable for their actions. Because accountability to citizens often is stated explicitly in state laws and state constitutions, it is a cornerstone of budgeting and financial reporting.

- Financial reporting should provide information to determine whether current-year revenues were sufficient to pay for current-year services.
- Financial reporting should demonstrate whether resources were obtained and used in accordance with the District's legally adopted budget. It should also demonstrate compliance with other finance-related legal or contractual requirements.
- Financial reporting should provide information to assist users in assessing the service efforts, costs, and accomplishments of the District.

Although a balanced budget requirement where budgeted operating revenues equal or exceed operating and maintenance expenditures is necessary to ensure long-term fiscal health in any organization, variations such as the use of fund balance reserves to pay for current services may be appropriate over a short period. However, all departures from this fundamental objective must be in accordance with applicable state and local laws and policies and be approved by the Board of Directors.

Finally, the budget is evaluated for its effectiveness in attaining the District's stated goals and objectives. Evaluation typically involves an examination of how funds were expended, the outcomes that resulted from the expenditure of funds, and the degree to which these outcomes achieved the stated objectives. This phase is fundamental in developing the subsequent year's budgetary allocations. In effect, budget preparation is not only an annual exercise to determine the allocation of funds but is also part of a continuous cycle of planning and evaluation to achieve the stated goals and objectives of the District.

## The Budget Process

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

In February 2020 the Executive Management Team hosted a departmental goals and objectives planning session to discuss District initiatives and strategic objectives that drive resource needs in order to best serve ratepayers, aligning to the District's overall Strategic Plan. The District's departmental goals and objectives for FY 20-21 section, found later in the budget document, identifies the goals and objectives and encompasses their impact on operations and the proposed budget. Managers have the task of monitoring the progress of these goals and objectives as outlined in the departmental summaries. This evaluation process will be implemented this budget year going forward to establish if departmental goals are being met. The District budgets on an annual basis in order to integrate the long-range planning developed in the Financial Plan Model and 10-Year CIP.

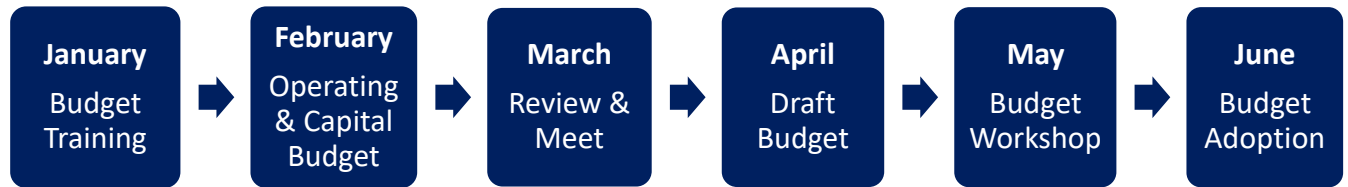
At a public Budget Workshop on May 20, 2020, staff presented the proposed Operating and Capital Improvement Budget for FY 20-21. Opportunities for Board discussion and public comment are an integral part of the budget process and as such the proposed budgets were agendaized for discussion at the Budget Workshop meeting prior to the budget's adoption. District staff integrated feedback and have presented the final Fiscal Year 20-21 budget, which is scheduled for Board consideration and action on June 22, 2020.

The District's annual budget process is outlined below:

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

The District received the GFOA's Distinguished Budget Presentation Award for its FY 2019-2020 budget document. This is the first budget document for which the District has received the GFOA award. To qualify for the Budget award, the budget document had to meet stringent guidelines and criteria.

## Budget Calendar



Budget Process	Date
Deadline for submission of Operating and Capital Budgets, along with any personnel request to the Finance Department.	2/28/2020
Personnel meeting with Executive Team to discuss new personnel requests for the budget.	Mid-March
Finance to review submitted departmental budgets, meet with department manager/supervisor to discuss any questions/changes, and finalize budgets.	Late March
Finance to meet with Engineering, departments and the GM to go over Capital Projects and Capital Projects forms.	4/16/2020
Final day to submit any last minute budget changes and budget goals due to Finance.	4/16/2020
Draft Budget sent to Executive Team for review.	4/29/2020
Review Draft Budget to Board Services to package for Budget Workshop.	5/15/2020
Budget Workshop with the Board to review Draft Operating and Capital Budget.	5/20/2020
Final Board adoption of the FY 20-21 proposed budget.	6/22/2020

## Financial Policies

The District has formally adopted the following financial policies:

### Reserve Policy

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

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

### Debt and Financial Management Policy

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

### Investment Policy

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

### Accounting System

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

### Internal Controls

The District operates within a system of internal accounting controls established and continually reviewed by management to provide reasonable assurance that assets are adequately safeguarded, and transactions are recorded in accordance with District policies and procedures. When establishing and reviewing controls, management must consider the cost of the control and the value of the benefit derived from its

utilization. Management normally maintains or implements only those controls for which its value adequately exceeds its costs.

### Purchasing Policy

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

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

### Authority and Dollar Limits

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

General Manager (or designee)	\$75,000
Department Directors	\$35,000
Deputy Director	\$20,000
Department Managers	\$15,000
Executive Services Manager/Board Secretary	\$15,000
Department Supervisors	\$7,500

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

### Reserve Fund Types

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

### Legally Restricted Reserves

Bond Reserve Fund: This fund is governed by legal bond covenants for the District’s revenue bonds. Bond covenants require that this fund be maintained at a level sufficient to fund maximum annual debt service

payments. These funds are held by the bond trustee during the term of the bonds and are to be used in the event that the District is unable to meet its required semi-annual debt service obligation.

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

## Unrestricted Reserves

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

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

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

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

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

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

*Rate Stabilization Fund*: This fund is designed to shield the Water Fund from the financial effects of extraordinary circumstances. This reserve is in place to allow the District to meet the costs of necessary services while lessening the impact of otherwise significant changes in water rates. The funding shall be

determined at the end of each fiscal year through the analysis of available funds remaining based on the District's operations as presented in the audited financial statements. It is recommended that the reserve should be at a target level of 10% of the Water Operating Budget. This target level should be evaluated for increase as often as annually but no longer than every five years.

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

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

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

Any new increase or decrease in the liability resulting from the annual actuarial valuation is identified as a separate line item, or amortization base, on the annual CalPERS actuarial valuation report

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

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



## Employee Compensation

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

PERS – New Member of CalPERS 2% @ 62 (New members will be required to pay 6.75% of the normal cost).

Classic Member of CalPERS 2.7% @ 55 – (Employee pays 5%)

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

PERS Health – Various HMO and PPO plans

Delta – Dental (Paid by the District)

VSP – Vision (Paid by the District - employee only)

Employee Assistance Program

Short Term Disability – 66 2/3 benefit

Long-Term Disability – Colonial and Aflac

Life Insurance – \$50,000 paid by the District - (Voluntary plans available)

Education – Paid by the District, per the Personnel Manual

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

Deferred Comp – Offered by the District through CalPERS and Nationwide

Paid Holidays – 12 days per year, plus 2 floating holidays

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

Sick Leave – 12 days per year

# FINANCIAL SUMMARIES

FINANCIAL SUMMARIES



Description	Water	Wastewater	Street Lighting	Street Light Capital	Landscape Maint.	Graffiti Abatement	Eastvale - Parks, Landscape	Total FY 2020-21	Community Facilities Districts
<b>OPERATING SOURCE OF FUNDS</b>									
Sales - Water	\$ 19,141,952							\$ 19,141,952	
Services - Water	20,802,550							20,802,550	
Wastewater Services		20,835,663						20,835,663	
Illumination Assessment			995,885					995,885	
Landscape Assessment					329,058			329,058	
Community Facilities Districts'								-	26,340,179
Miscellaneous Income								-	
Recreation Program							1,106,700	1,106,700	
Community Services							1,886,500	1,886,500	
Parks Tax Assessment							9,128,000	9,128,000	
Contract Revenue						100,000		100,000	
Tax / Other Transfer In			83,000	-		159,257		242,257	
<b>Total Operating Sources</b>	<b>39,944,502</b>	<b>20,835,663</b>	<b>1,078,885</b>	<b>-</b>	<b>329,058</b>	<b>259,257</b>	<b>12,121,200</b>	<b>74,568,565</b>	<b>26,340,179</b>
<b>OPERATING USE OF FUNDS</b>									
Source of Supply	16,824,005							16,824,005	
Booster Pumping	511,167							511,167	
Water Treatment	1,839,673							1,839,673	
Transmission & Distribution	2,954,828							2,954,828	
Collection Systems		1,253,309						1,253,309	
Pretreatment Services		1,049,544						1,049,544	
Wastewater Treatment		515,696						515,696	
Lift Stations		8,659,162						8,659,162	
Internal Programs	3,321,421	1,492,887						4,814,308	
Customer Service	1,194,890	1,138,879						2,333,769	
General Administration	6,263,229	3,474,354						9,737,583	
Park Recreation Programs							1,142,198	1,142,198	
Community Services Programs							1,840,849	1,840,849	
Park and Facility Maintenance							7,870,889	7,870,889	
Park Security and Facility Operations							1,266,990	1,266,990	
Graffiti Expenses						259,257		259,257	
Street Lighting / Landscape Expenses			401,290		384,148			785,438	
CFD Expenses								-	26,340,179
<b>Total Operating Uses</b>	<b>32,909,213</b>	<b>17,583,831</b>	<b>401,290</b>	<b>-</b>	<b>384,148</b>	<b>259,257</b>	<b>12,120,926</b>	<b>63,658,665</b>	<b>26,340,179</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>7,035,289</b>	<b>3,251,832</b>	<b>677,595</b>	<b>-</b>	<b>(55,090)</b>	<b>-</b>	<b>274</b>	<b>10,909,900</b>	<b>-</b>
<b>Non Operating Sources of Funds</b>									
Miscellaneous Income	40,000	-						40,000	
Property / Ad Valorem Tax	-	3,435,000						3,435,000	
Interest Earnings	1,500,000	500,000					250,000	2,250,000	
Rent and Leases	35,000	-					180,000	215,000	
Others / Facility Fees	9,446,706	5,387,287					1,697,259	16,531,252	
Transfer In				141,254				141,254	
Transfer from Unrestricted Reserves	4,771,552	10,720,778	-	1,824	55,090	150,000	2,013,042	17,712,286	-
Transfer from Restricted Reserves	10,397,733	2,717,417						13,115,150	
<b>Total Non - Operating Sources</b>	<b>26,190,991</b>	<b>22,760,482</b>	<b>-</b>	<b>143,078</b>	<b>55,090</b>	<b>150,000</b>	<b>4,140,301</b>	<b>53,439,942</b>	<b>-</b>
<b>Non - Operating Use of Funds</b>									
Interest on Long Term Debt	1,111,980	2,084,648		62,740				3,259,368	
Principal on Long Term Debt	720,000	2,719,474		80,338				3,519,812	
Other Non Operating Expenses	175,675	127,700						303,375	
Transfer to Unrestricted Reserves	-	-	73,078				21,663	94,741	
Streetlight Acquisition Transfer			463,263					463,263	
Transfer Out			141,254					141,254	
Tax Transfer Out	-	223,146					19,111	242,257	
Capital O & M Expenses	11,874,186	14,817,346				150,000	389,500	27,231,032	
Capital Facility Fee - CIP	19,344,439	6,040,000					3,710,301	29,094,740	
<b>Total Non - Operating Uses</b>	<b>33,226,280</b>	<b>26,012,314</b>	<b>677,595</b>	<b>143,078</b>	<b>-</b>	<b>150,000</b>	<b>4,140,575</b>	<b>64,349,842</b>	<b>-</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Water Fund Balance Summary

	<u>Working Capital</u>	<u>Facility Fees</u>	<u>Total</u>
Fund Balance FY 2020-21 Beg. Balance	<u>\$ 68,668,155</u>	<u>\$ 50,702,361</u>	<u>\$119,370,516</u>
Total Reserve Requirements (Per Policy)	<u>(28,382,221)</u>		<u>\$ (28,382,221)</u>
<b>SUB-TOTAL</b>	<u><b>\$40,285,933</b></u>	<u><b>\$ 50,702,361</b></u>	<u><b>\$ 90,988,295</b></u>
<b><u>BUDGETED FY 2020-21 ACTIVITY</u></b>			
Operating Source of Funds	\$ 39,944,502	\$ -	\$ 39,944,502
Non-Operating Source of Funds	2,075,000	8,946,706	11,021,706
Operating Uses of Funds	(32,909,213)	-	(32,909,213)
Non-Operating Uses of Funds	(2,007,655)	-	(2,007,655)
<b>TOTAL INCOME/(LOSS)</b>	<u><b>\$ 7,102,634</b></u>	<u><b>\$ 8,946,706</b></u>	<u><b>\$ 16,049,340</b></u>
<b>TOTAL AVAILABLE FOR CAPITAL PROJECTS</b>	<u><b>\$47,388,567</b></u>	<u><b>\$ 59,649,067</b></u>	<u><b>\$107,037,634</b></u>
<b><u>BUDGETED FY 2020-21 CAPITAL ACTIVITY</u></b>			
Water Source Development	\$ 201,000	\$ 9,984,439	\$ 10,185,439
Water Reservoir Projects	640,000	2,710,000	3,350,000
Annual Reservoir Maintenance	2,385,536	-	2,385,536
Water Distribution Projects	1,550,000	6,650,000	8,200,000
Pipeline Replacement	2,705,000	-	2,705,000
Operations and Maintenance Projects	2,489,650	-	2,489,650
Third Party Projects	1,375,000	-	1,375,000
Vehicles and Equipment	528,000	-	528,000
<b>Total Capital Needs</b>	<u><b>11,874,186</b></u>	<u><b>19,344,439</b></u>	<u><b>31,218,625</b></u>
<b>Ending Unrestricted Balance</b>	<u><b>\$35,514,381</b></u>		<u><b>\$ 35,514,381</b></u>
<b>Ending Restricted Balance</b>	<u><b>\$28,382,217</b></u>	<u><b>\$ 40,304,628</b></u>	<u><b>\$ 68,686,846</b></u>
<b>Total Fund Balance</b>	<u><b>\$63,896,598</b></u>	<u><b>\$ 40,304,628</b></u>	<u><b>\$104,201,227</b></u>

## Wastewater Fund Balance Summary

	<u>Working Capital</u>	<u>Facility Fees</u>	<u>Total</u>
Fund Balance FY 2020-21 Beg. Balance	\$ 38,431,198	\$ 33,124,991	\$ 71,556,189
Total Reserves Requirements (Per Policy)	<u>(19,723,715)</u>		<u>\$(19,723,715)</u>
<b>Sub-Total</b>	<u>\$ 18,707,483</u>	<u>\$ 33,124,991</u>	<u>\$ 51,832,474</u>
<b><u>BUDGETED FY 2020-21 ACTIVITY</u></b>			
Operating Source of Funds	\$ 20,835,663	\$ -	\$ 20,835,663
Non-Operating Source of Funds	3,935,000	5,387,287	9,322,287
Operating Uses of Funds	(17,583,831)	-	(17,583,831)
Non-Operating Uses of Funds	(3,090,264)	(2,064,704)	(5,154,968)
<b>TOTAL INCOME/(LOSS)</b>	<u>\$ 4,096,568</u>	<u>\$ 3,322,583</u>	<u>\$ 7,419,151</u>
<b>TOTAL AVAILABLE FOR CAPITAL PROJECTS</b>			
	<u>\$ 22,804,051</u>	<u>\$ 36,447,574</u>	<u>\$ 59,251,625</u>
<b><u>BUDGETED FY 2020-21 CAPITAL ACTIVITY</u></b>			
Lift Station and Forcemain	2,560,000	5,540,000	8,100,000
WRCRWA/Riverside Annual Capital	1,586,496	-	1,586,496
Pipeline Replacement	7,700,000	500,000	8,200,000
Operations and Maintenance	1,495,850	-	1,495,850
Third Party Projects	600,000	-	600,000
Vehicles and Equipment	875,000	-	875,000
<b>Total Capital Needs</b>	<u>14,817,346</u>	<u>6,040,000</u>	<u>20,857,346</u>
<b>Ending Unrestricted Balance</b>	<u>\$ 7,986,705</u>		<u>\$ 7,986,705</u>
<b>Ending Restricted Balance</b>	<u>\$ 19,723,715</u>	<u>\$ 30,407,574</u>	<u>\$ 50,131,289</u>
<b>Total Fund Balance</b>	<u>\$ 27,710,420</u>	<u>\$ 30,407,574</u>	<u>\$ 58,117,994</u>

## Parks Fund Balance Summary

	<u>Working Capital</u>	<u>Facility Fees</u>	<u>Totals</u>
Fund Balance FY 2020-21 Beg. Balance (Estimated)	\$ 10,586,886	\$ 4,147,676	\$ 14,734,562
<b><u>RESERVE REQUIREMENTS</u></b>			
OPEB Reserve Requirement (Per Reserve Policy)	(181,706)	-	(181,706)
<b>Sub-Total</b>	<b>\$ 10,405,180</b>	<b>\$ 4,147,676</b>	<b>\$ 14,552,856</b>
<b><u>BUDGETED FY 2020-21 ACTIVITY</u></b>			
Operating Source of Funds	12,121,200	-	12,121,200
Non Operating Source of Funds	430,000	1,697,259	2,127,259
Operating Uses of Funds	(12,120,926)	-	(12,120,926)
Non-Operating Uses of Funds	(19,111)	-	(19,111)
<b>TOTAL INCOME/(LOSS)</b>	<b>\$ 411,163</b>	<b>\$ 1,697,259</b>	<b>\$ 2,108,422</b>
<b>TOTAL AVAILABLE FOR CAPITAL PROJECTS</b>	<b>\$ 10,816,343</b>	<b>\$ 5,844,935</b>	<b>\$ 16,661,277</b>
<b><u>BUDGETED FY 2020-21 CAPITAL ACTIVITY</u></b>			
Community Parks	\$ -	\$ 3,010,301	3,010,301
Parks & Recreation	350,000	700,000	1,050,000
Other Park Projects	39,500	-	39,500
<b>Total Capital Needs</b>	<b>\$ 389,500</b>	<b>\$ 3,710,301</b>	<b>\$ 4,099,801</b>
<b>Ending Unrestricted Balance</b>	<b>\$ 10,426,843</b>	<b>\$ 2,134,634</b>	<b>\$ 12,561,477</b>
<b>Ending Restricted Balance</b>	<b>\$ 181,706</b>	<b>\$ 2,134,634</b>	<b>\$ 2,316,340</b>
<b>Total Fund Balance</b>	<b>\$ 10,608,549</b>	<b>\$ 2,134,634</b>	<b>\$ 12,743,183</b>

**Condensed Statement of Activities**  
(In thousands of dollars)

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2018</u>
Revenues:						
Program revenues						
Charges for services	\$ 12,610	\$ 12,058	\$ 57,927	\$ 56,883	\$ 70,537	\$ 68,940
Capital grants and contributions	-	-	16,948	17,929	16,948	-
General revenues:						
Property taxes	195	173	3,696	3,368	3,891	3,541
Interest earnings	474	246	3,303	1,835	3,777	2,082
Total Revenues:	<u>13,279</u>	<u>12,477</u>	<u>81,874</u>	<u>80,015</u>	<u>95,153</u>	<u>92,492</u>
Expenses:						
Eastvale parks	13,122	14,096	-	-	13,122	14,096
Graffiti abatement	220	199	-	-	220	199
Illumination District No 2	260	305	-	-	260	305
Landscape & lighting	1,007	1,120	-	-	1,007	1,120
Streetlight	19	-	1	-	20	-
Water	-	-	33,583	37,316	33,583	37,316
Wastewater	-	-	21,273	24,189	21,273	24,189
Total Expenses:	<u>14,628</u>	<u>15,720</u>	<u>54,857</u>	<u>61,505</u>	<u>69,485</u>	<u>77,225</u>
Changes in Net Position	(1,349)	(3,243)	27,017	18,510	25,668	15,267
Beginning of year, as previously reported	91,090	96,760	441,941	432,287	533,031	529,048
Equity Restatement, implementation of GASB 75	-	(2,426)	-	(8,857)	-	(11,283)
Restatement of contributed capital assets	-	-	-	-	-	-
Beginning of year, as restated	<u>91,090</u>	<u>94,334</u>	<u>441,941</u>	<u>423,430</u>	<u>533,031</u>	<u>517,765</u>
<b>Net position at end of year</b>	<u>\$ 89,742</u>	<u>\$ 91,091</u>	<u>\$ 468,958</u>	<u>\$ 441,941</u>	<u>\$ 558,699</u>	<u>\$ 533,032</u>

## Net Position

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

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

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

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

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

### NET POSITION BY COMPONENT Last Ten Fiscal Years

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
<b>Governmental Activities</b>					
Net investments in capital assets	\$ 41,652,715	\$ 50,214,974	\$ 61,964,267	\$ 72,754,938	\$ 73,870,004
Restricted	2,020,169	13,556,184	12,029,046	22,546,481	17,335,230
Unrestricted	11,159,957	-	-	(4,740,905)	-
Total governmental activities Net Position	\$ 54,832,841	\$ 63,771,158	\$ 73,993,313	\$ 90,560,514	\$ 91,205,234
<b>Business-type Activities</b>					
Net investments in capital assets	121,863,659	183,903,232	191,775,304	196,258,228	223,149,508
Restricted	102,168,641	50,040,745	56,433,611	68,895,228	67,618,050
Unrestricted	38,466,581	32,978,728	37,888,258	44,400,938	36,870,195
Total business-type activities Net Position	\$ 262,498,881	\$ 266,922,705	\$ 286,097,173	\$ 309,554,394	\$ 327,637,753
Total Net Position	\$ 317,331,722	\$ 330,693,863	\$ 360,090,486	\$ 400,114,908	\$ 418,842,987
<b>Governmental Activities</b>					
Net investments in capital assets	\$ 73,936,877	\$ 72,497,545	\$ 70,260,874	\$ 69,070,485	\$ 69,918,619
Restricted	20,466,194	22,351,155	26,499,388	22,020,339	19,821,629
Unrestricted	-	-	-	-	-
Total governmental activities Net Position	\$ 94,403,071	\$ 94,848,700	\$ 96,760,262	\$ 91,090,824	\$ 89,740,248
<b>Business-type Activities</b>					
Net investments in capital assets	231,907,024	256,090,032	293,498,091	289,104,450	288,025,417
Restricted	63,760,491	58,938,788	66,245,588	73,838,906	86,110,012
Unrestricted	59,216,890	62,141,958	72,543,803	78,997,591	94,823,053
Total business-type activities Net Position	\$ 354,884,405	\$ 377,170,778	\$ 432,287,482	\$ 441,940,947	\$ 468,958,482
Total Net Position	\$ 449,287,476	\$ 472,019,478	\$ 529,047,744	\$ 533,031,771	\$ 558,698,730



**CHANGES IN NET POSITION - ENTERPRISE OPERATIONS**  
**Last Five Fiscal Years**

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
<b>Operating Revenues:</b>					
Water revenues	\$ 31,035,318	\$ 31,295,176	\$ 32,812,650	\$ 37,271,413	\$ 37,606,080
Sewer revenues	16,523,992	17,481,851	17,779,196	19,402,012	20,092,289
Total Operating Revenue	<u>47,559,310</u>	<u>48,777,027</u>	<u>50,591,846</u>	<u>56,673,425</u>	<u>57,698,369</u>
<b>Operating expenses</b>					
Source of supply	11,665,300	15,202,199	12,417,801	13,830,391	12,335,800
Pumping	352,476	334,563	317,521	376,135	364,691
Water treatment	2,525,369	1,650,611	1,557,694	1,745,925	699,656
Transmission and distribution	2,773,225	2,671,853	2,223,930	2,923,168	3,922,784
Sewage collection	2,021,785	2,110,436	2,136,235	3,361,591	2,738,005
Sewage treatment	6,295,203	6,028,798	9,380,600	8,407,348	8,698,544
Customer service	1,815,536	1,725,399	2,269,934	1,830,620	1,786,368
General administrative	9,623,471	9,610,717	9,663,031	12,776,651	11,336,667
Operations and maintenance	195,770	173,520	7,185	1,120,268	1,258,245
Total Operating Expenses	<u>37,268,135</u>	<u>39,508,096</u>	<u>39,973,931</u>	<u>46,372,099</u>	<u>43,140,760</u>
Operating income (loss) before depreciation	10,291,175	9,268,931	10,617,915	10,301,326	14,557,609
Depreciation	<u>(7,633,402)</u>	<u>(8,404,250)</u>	<u>(10,915,415)</u>	<u>(11,246,037)</u>	<u>(13,030,537)</u>
Other Income (loss)	2,657,773	864,681	(297,500)	(944,711)	1,527,072
<b>Non-operating revenues (expenses)</b>					
Property tax revenue	2,443,908	2,687,080	3,021,312	3,368,006	3,695,768
Investment earnings	350,102	918,795	1,309,827	1,835,447	3,302,790
Interest expense	(503,916)	(996,448)	(1,228,649)	(2,093,405)	(2,075,824)
Other non-operating revenues (expenses), net	<u>91,310</u>	<u>281,767</u>	<u>(703,199)</u>	<u>(1,583,643)</u>	<u>3,620,009</u>
Total Non-Operating Revenues (Expenses), net	<u>2,381,404</u>	<u>2,891,194</u>	<u>2,399,291</u>	<u>1,526,404</u>	<u>8,542,743</u>
Income (Loss) Before Capital Contributions	5,039,177	3,755,875	2,101,791	581,693	10,069,815
<b>Capital contributions:</b>					
Facility fees	13,438,121	11,714,598	17,199,658	9,348,086	14,587,938
Contributions in aid of construction	12,811,299	6,815,900	5,690,476	8,580,557	2,359,780
Special Item	-	-	-	-	-
Capital contributions	<u>26,249,420</u>	<u>18,530,498</u>	<u>22,890,134</u>	<u>17,928,643</u>	<u>16,947,718</u>
Other Financing Source: Transfers (Out)	-	-	-	-	-
Change in Net Position	<u>\$ 31,288,597</u>	<u>\$ 22,286,373</u>	<u>\$ 24,991,925</u>	<u>\$ 18,510,335</u>	<u>\$ 27,017,533</u>

**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**Last Five Fiscal Years**

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
<b>Revenues</b>					
Property tax	\$ 298,788	\$ 264,522	\$ 163,613	\$ 173,284	\$ 194,630
Special assessments	8,268,007	8,629,390	8,871,387	9,542,255	10,009,927
Charges for services	1,749,704	1,978,491	2,296,666	2,515,361	2,600,152
Capital grants and contributions	6,997,463	2,774,515	239,734	-	-
Interest	177,633	243,015	152,365	246,408	730,973
<b>Total Revenues</b>	<u>17,491,595</u>	<u>13,889,933</u>	<u>11,723,765</u>	<u>12,477,308</u>	<u>13,535,682</u>
<b>Expenditures</b>					
Current:					
Eastvale parks	8,602,426	8,974,857	9,329,213	8,087,798	10,237,972
Graffiti abatement	340,051	294,523	193,612	199,332	219,629
Illumination District No. 2	268,044	315,767	254,931	305,172	260,284
Landscape and lighting	1,021,114	980,941	896,897	1,119,984	1,006,600
Debt Service					
Principal	-	-	-	-	-
Capital outlay	3,295,125	1,715,824	338,236	1,195,353	3,024,400
<b>Total Expenditures</b>	<u>13,526,760</u>	<u>12,281,912</u>	<u>11,012,889</u>	<u>10,907,639</u>	<u>14,748,885</u>
<b>Other financing sources(uses)</b>					
Proceeds from loan payable	-	-	-	-	-
Transfers in(out)	-	-	-	-	-
<b>Total other financing sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balances	3,964,835	1,608,021	710,877	1,569,669	(1,213,203)
Fund Balance at Beginning of Year	13,068,731	17,033,566	18,641,587	19,352,464	18,496,367
Fund Balance at Beginning of Year, as restated	-	-	-	(2,425,764)	18,496,367
Fund Balance at End of Year	<u>\$ 17,033,566</u>	<u>\$ 18,641,587</u>	<u>\$ 19,352,464</u>	<u>\$ 18,496,368</u>	<u>\$ 17,283,164</u>

## 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 single family, multi-family, commercial, institutional, and irrigation customers based on per Equivalent Dwelling Unit (EDU) and volumetric charges
- Wastewater treatment charges vary based on the treatment facility that processes the waste discharge. JCSD's sewer system is split between three separate service areas that each discharge to separate treatment facilities

### Park Fund

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

### Graffiti Fund

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

### Lighting and Landscape Funds

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

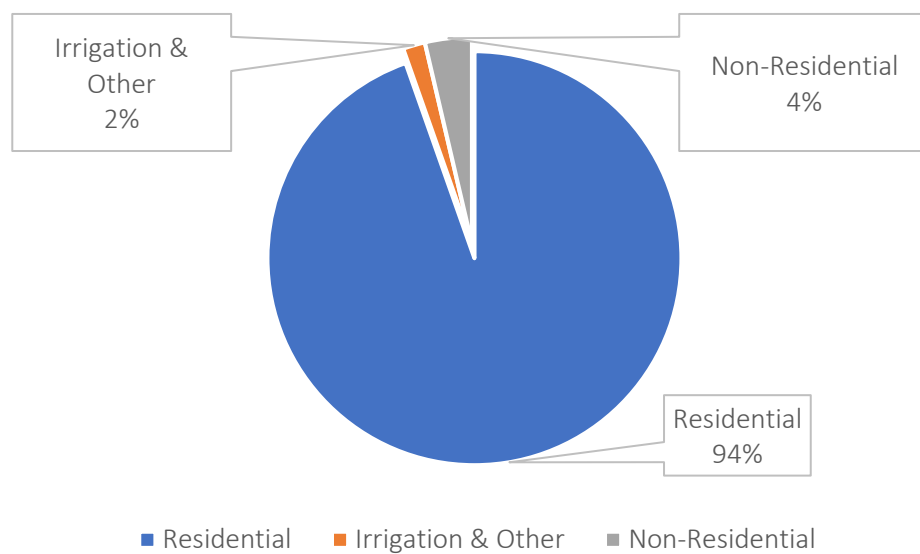
## Customer Statistics through the Years

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

### Customer Accounts through the Years

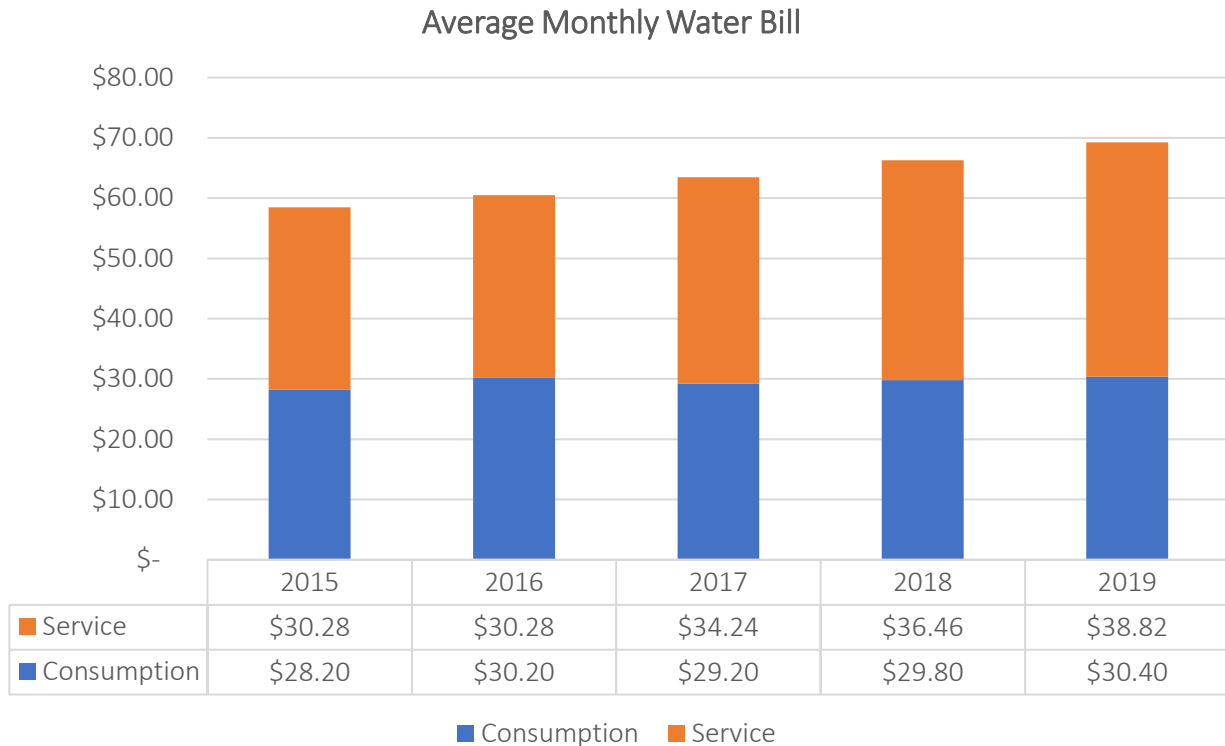


### Accounts by Customer Class



## Monthly Average Bill

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



## How Rates are Determined

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

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

## Rates

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

## Rate Increase

During fiscal year 2019-2020 the District completed a comprehensive five-year rate study. The major objectives of the study included the following:

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

The Board of Directors approved the five-year rate plan on March 9, 2020. The rate plan implements the water and wastewater rates for FY 2020-21 through FY 2024-25.

Shown below are the fixed monthly and usage water rate for the last five years.

### Fixed Monthly Base Water Rate by Meter Size

Meter Size	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
5/8 Inch	\$ 25.36	\$ 25.36	\$ 28.68	\$ 30.54	\$ 32.51
3/4 Inch	30.28	30.28	34.24	36.46	38.82
1 Inch	50.54	50.54	57.16	60.86	64.79
1 1/2 Inch	102.99	102.99	116.47	124.03	132.03
2 Inch	161.69	161.69	182.86	194.72	207.28
3 Inch	484.18	484.18	547.57	583.08	620.69
4 Inch	950.56	950.56	1,075.00	1,144.72	1,218.56
6 Inch	1,548.78	1,548.78	1,751.54	1,865.13	1,985.44
8 Inch	1,736.05	1,736.05	1,963.32	2,090.65	2,225.51
10 Inch	2,208.71	2,208.71	2,497.86	2,659.86	2,831.43

## Variable Usage Water Rates

Potable Water					
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Tier 1	\$ 1.41	\$ 1.51	\$ 1.46	\$ 1.49	\$ 1.52
Tier 2	1.79	1.92	1.85	1.89	1.93
Tier 3	2.06	2.21	2.13	2.18	2.22
Tier 4	2.3	2.46	2.38	2.43	2.48

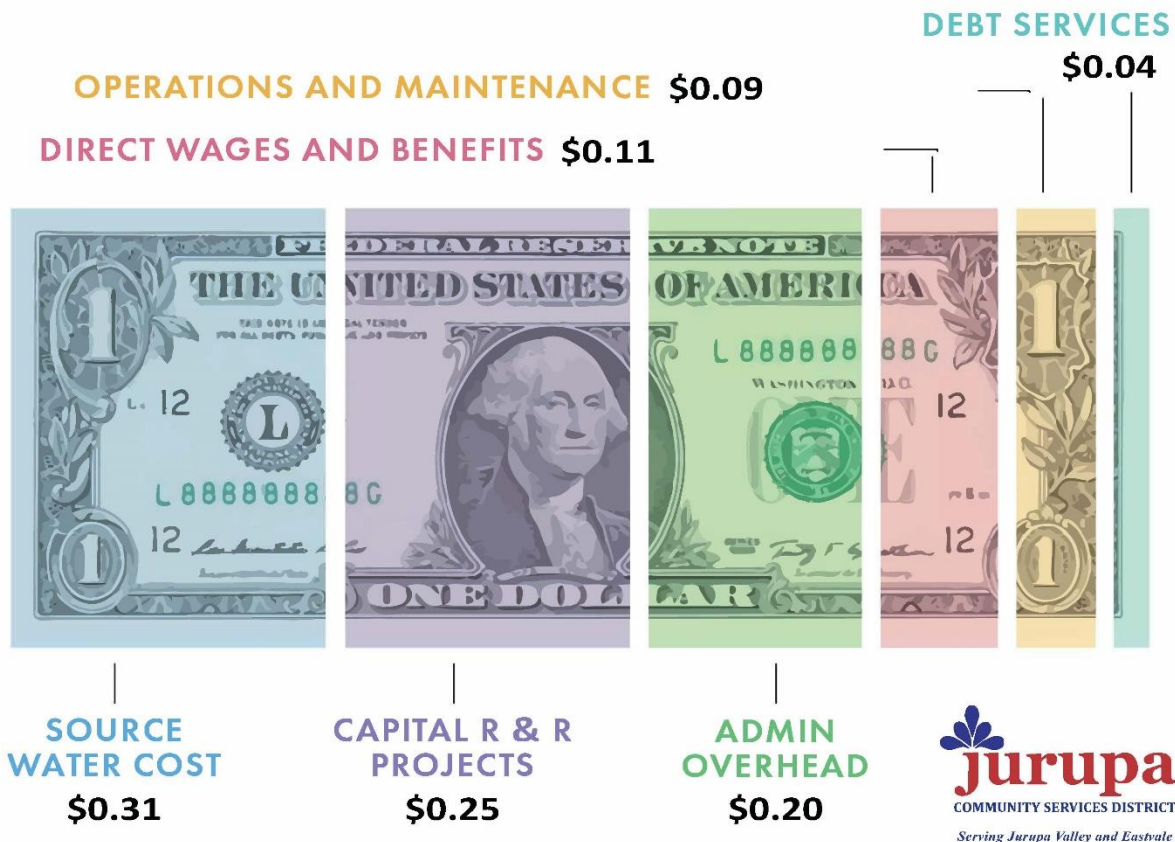
Irrigation (Potable)					
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Tier 1	\$ 1.94	\$ 2.05	\$ 2.08	\$ 2.16	\$ 2.23

Irrigation (Non-potable)					
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Tier 1	\$ 0.90	\$ 0.94	\$ 0.98	\$ 1.02	\$ 1.06

# WATER SERVICE

WHERE DOES YOUR DOLLAR GO?



**Water Fund Summary - Fund 100**  
**FY 2020-2021 Budget**

Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget
<b>Operating Revenue</b>				
Sales - Water	\$ 17,907,220	\$ 19,705,500	\$ 19,635,510	\$ 19,141,952
Services - Water	19,698,861	20,140,000	19,805,618	20,802,550
<b>Total Operating Revenue</b>	<b>\$ 37,606,081</b>	<b>\$ 39,845,500</b>	<b>\$ 39,441,128</b>	<b>\$ 39,944,502</b>
<b>Operating Expenses</b>				
Source of Supply	\$ 12,285,300	\$ 17,439,987	\$ 16,068,334	\$ 16,824,005
Booster Pumping	342,605	563,111	563,913	511,167
Water Treatment	2,178,810	1,926,837	1,694,852	1,839,673
Transmission and Distribution	2,554,559	2,856,797	2,914,353	2,954,828
Internal Programs	2,010,205	2,310,167	2,943,059	3,321,421
Customer Service	1,429,095	1,502,991	1,796,266	1,194,890
General Administration	5,988,283	6,400,014	6,766,243	6,263,229
<b>Total Operating Expenses</b>	<b>\$ 26,788,857</b>	<b>\$ 32,999,905</b>	<b>\$ 32,747,021</b>	<b>\$ 32,909,213</b>
<b>Net Gain / (Loss) Water Operating</b>	<b>\$ 10,817,224</b>	<b>\$ 6,845,595</b>	<b>\$ 6,694,107</b>	<b>\$ 7,035,289</b>
<b>Non - Operations Revenue</b>				
Non - Operating Revenue	\$ 13,598,449	\$ 11,687,000	\$ 8,419,815	\$ 11,021,706
Transfer from Restricted Reserves		\$ 7,170,000	\$ 23,095,185	\$ 10,397,733
Transfer from Unrestricted Reserves	-		6,107,409	4,771,552
<b>Total Non - Operating Revenues</b>	<b>\$ 13,598,449</b>	<b>\$ 18,857,000</b>	<b>\$ 37,622,409</b>	<b>\$ 26,190,991</b>
<b>Non - Operating Expenses</b>				
Other Non - Operating Expenses / Uses	\$ (1,694,434)	\$ 251,000	\$ 156,856	\$ 163,175
Principal on Long Term Debt	657,631	670,000	695,000	720,000
Interest On Long Term Debt	1,280,018	1,179,762	1,151,910	1,124,480
Transfer to Reserves	18,431,088	2,467,883		-
Capital Operations & Maintenance	2,401,588	4,333,950	12,872,750	11,874,186
Capital Facility Fees - CIP	3,339,782	16,800,000	29,440,000	19,344,439
<b>Total Non - Operating Expenses</b>	<b>\$ 24,415,673</b>	<b>\$ 25,702,595</b>	<b>\$ 44,316,516</b>	<b>\$ 33,226,280</b>
<b>Total Net Gain/(Loss) Non - Operating</b>	<b>\$ (10,817,224)</b>	<b>\$ (6,845,595)</b>	<b>\$ (6,694,107)</b>	<b>\$ (7,035,289)</b>
<b>Total Gain / (Loss) Water Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



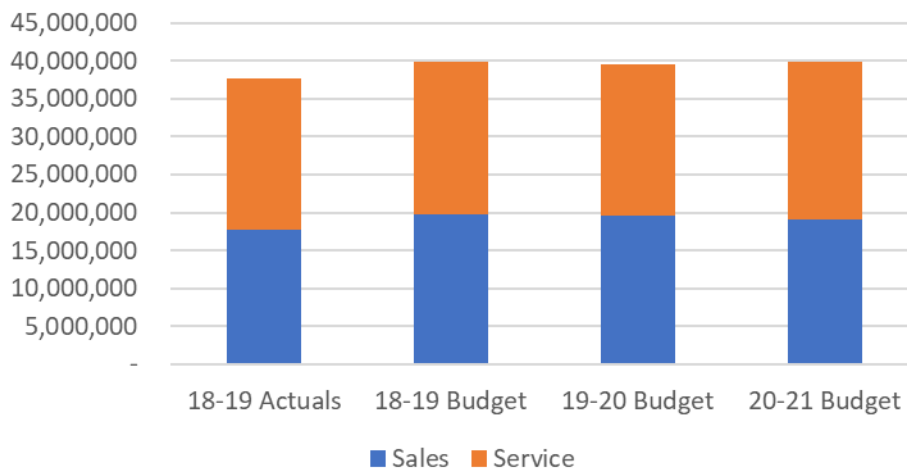
## Water Operating Revenue

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4001	Water Sales - Residential	11,907,449	13,640,000	13,025,532	12,779,411
4002	Water Sales - Comm./ Industrial	2,768,607	3,360,000	3,103,525	3,469,718
4004	Water Sales - Potable Irrigation	2,659,145	2,330,000	3,077,544	2,505,568
4005	Water Sales - Non - Potable	314,163	300,000	353,409	311,755
4006	Water Sales - Other	75,333	75,500	75,500	75,500
<b>Total Water Sales Revenues</b>		<b>17,724,697</b>	<b>19,705,500</b>	<b>19,635,510</b>	<b>19,141,952</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4020	Water - Monthly Service Charge	18,346,799	18,180,000	18,195,618	19,367,550
4008	Water - Fireflow Fees	13,250	10,000	10,000	10,000
4009	Meter Fees	95,094	300,000	150,000	100,000
4010	Wholesale Water Sales	74,179	500,000	100,000	75,000
4022	Water - Other Service Charge	521,645	300,000	450,000	450,000
4023	Water - Late Fees and Charges	830,417	850,000	900,000	800,000
<b>Total Water Service Revenues</b>		<b>19,881,384</b>	<b>20,140,000</b>	<b>19,805,618</b>	<b>20,802,550</b>

<b>Total Water Sales And Service Revenues</b>		<b>37,606,081</b>	<b>39,845,500</b>	<b>39,441,128</b>	<b>39,944,502</b>
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### Water Operating Revenues

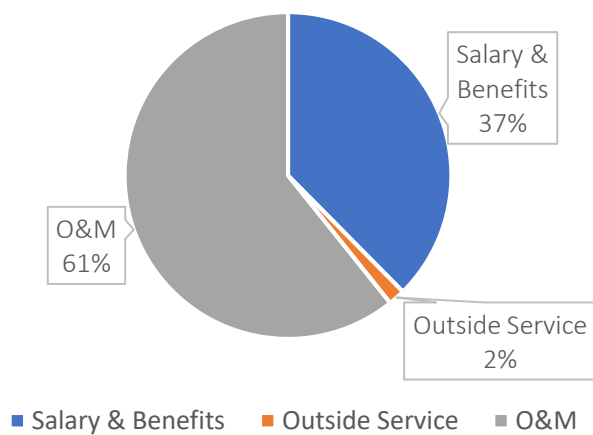


## Water Operating Expenses - Source of Supply

### Source of Supply – Wells

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	518,082	340,295	362,955	397,003
5002	Part Time / Intern Salaries	-	11,440	-	-
5003	Overtime Salaries	61,802	45,005	61,800	45,000
	Benefits Expenses	216,691	178,161	206,779	315,731
	Payroll Taxes	61,302	28,521	28,076	35,094
5108	Regulatory Requirements	22,173	19,000	19,000	17,500
5112	Education Reimbursements	952	-	-	-
5201	Outside Services	17,968	47,000	47,000	35,000
5210	Equipment Rental	8,368	13,000	16,000	10,000
5211	Research and Monitoring	130,241	136,000	100,000	167,500
5301	Materials and Supplies	55,134	60,000	50,000	25,000
5302	Pressure Reducing Stations Materials	2,373	20,000	20,000	7,500
5303	Safety Materials	168	3,000	3,000	3,000
5304	Chemicals	15,546	20,000	20,000	10,000
5307	Equipment less than \$5,000	1,504	3,000	3,000	2,000
5404	Control Valve Repairs	-	10,000	10,000	5,000
5406	Meter Repairs	-	-	8,000	3,000
5407	General Repairs	14,038	8,000	-	8,000
5414	Chlorine Equipment Repairs	8,854	20,000	20,000	10,000
5415	SCADA Maintenance & Repairs	46,414	100,000	-	-
5501	Electricity	1,199,146	1,521,273	1,673,400	1,000,000
5502	Water	5,215	10,000	10,000	10,000
5603	Software Licensing	1,571	-	2,880	2,880
<b>Total Wells Expenses</b>		<b>2,387,542</b>	<b>2,593,695</b>	<b>2,661,890</b>	<b>2,109,208</b>

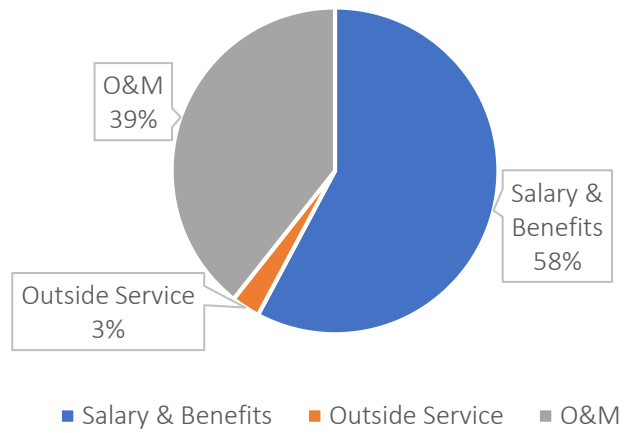
### Wells Expenses



## Source of Supply – Irrigation

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Wages and Salaries	43,509	85,204	86,891	95,354
5003	Overtime Salaries	6,663	7,198	7,213	7,000
	Benefits Expenses	13,325	31,437	26,829	31,893
	Payroll Taxes	707	6,824	6,947	8,068
5201	Outside Services	1,638	17,000	17,000	7,000
5301	Materials and Supplies	2,023	15,000	12,000	10,000
5406	Meter Repairs	-	-	2,000	2,000
5407	General Repairs	527	2,000	-	-
5501	Electricity	46,487	86,240	94,864	84,864
5502	Water	-	500	500	-
<b>Total Irrigation Expenses</b>		<b>114,879</b>	<b>251,403</b>	<b>254,244</b>	<b>246,179</b>

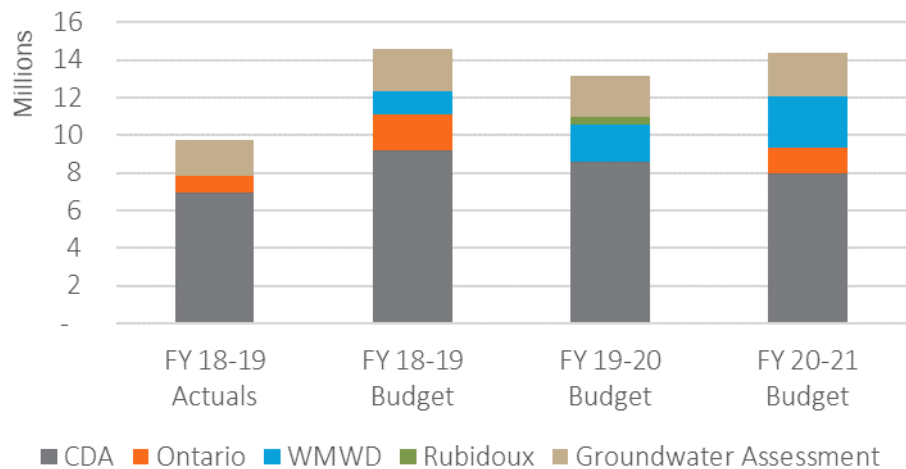
### Irrigation Expenses



## Source of Supply – Source Water Cost

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	-	-	-	51,420
	Benefits Expenses	-	-	-	9,215
	Payroll Taxes	-	-	-	4,076
5701	Groundwater Assessment	1,960,657	2,068,639	1,950,000	2,106,306
5702	Prior Year Assessment Adjustment	-	200,000	200,000	200,000
5703	CDA Water Purchases	10,138,633	10,184,250	10,559,700	10,532,970
5704	Rubidoux Water Purchases	-	-	445,000	-
5707	DYY City of Ontario	890,343	1,942,000	-	1,343,750
5708	CDA LRP Credit	(1,175,472)	(500,000)	(1,000,000)	(864,477)
5710	Western CDA Water Purchase	-	1,200,000	1,997,500	2,746,026
5711	CDA Prior Year Adjustment	(2,031,282)	(500,000)	(1,000,000)	(1,660,668)
<b>Total Source Water Expenses</b>		<b>9,782,879</b>	<b>14,594,889</b>	<b>13,152,200</b>	<b>14,468,618</b>
<b>Total Source of Supply Expenses</b>		<b>12,285,300</b>	<b>17,439,987</b>	<b>16,068,334</b>	<b>16,824,005</b>

### Source Water Costs

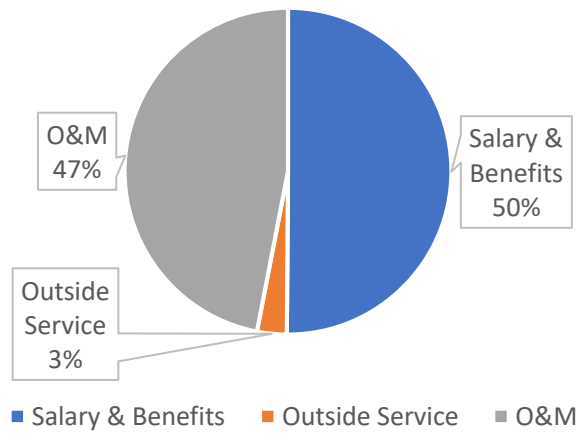


## Water Operating Expenses – Booster Pumping

### Booster Pumping

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	96,778	153,676	159,821	172,154
5003	Overtime Salaries	10,706	15,699	15,448	10,001
	Benefits Expenses	29,348	54,294	50,254	59,500
	Payroll Taxes	1,505	12,474	12,826	14,512
5108	Regulatory Requirements	2,906	2,000	3,000	3,000
5201	Outside Services	7,685	29,000	29,000	15,000
5301	Materials & Supplies	6,185	15,000	15,000	10,000
5307	Equipment less than \$5,000	366	2,000	2,000	2,000
5406	Meter Repairs	-	-	3,000	-
5407	General Repairs	622	3,000	-	-
5501	Electricity	186,504	275,968	273,564	225,000
<b>Total Booster Pumping Expenses</b>		<b>342,605</b>	<b>563,111</b>	<b>563,913</b>	<b>511,167</b>

### Booster Pumping Expenses

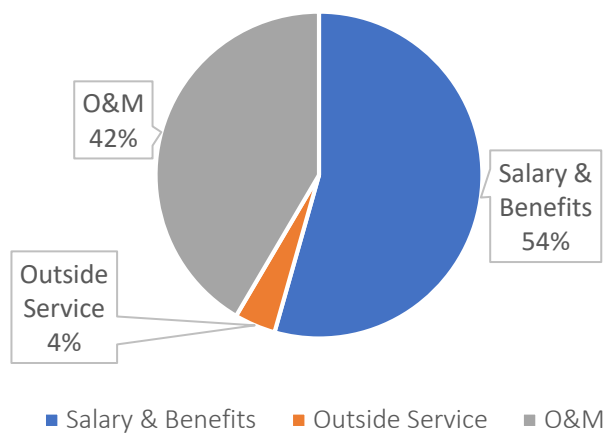


## Water Operating Expenses – Water Treatment

### Water Treatment

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Wages and Salaries	838,720	486,905	456,663	473,022
5003	Overtime Salaries	81,440	75,000	30,900	50,000
	Benefits Expenses	429,358	316,318	344,021	436,113
	Payroll Taxes	102,813	38,838	36,492	41,478
5105	Training	-	500	500	-
5107	Memberships, Dues and Publications	230	500	500	500
5108	Regulatory Requirements	1,777	5,000	5,000	4,000
5115	Office Supplies	-	1,000	1,000	1,000
5201	Outside Services	95,208	100,000	90,000	75,000
5210	Equipment Rental	-	8,500	6,500	1,500
5211	Research and Monitoring	48,751	55,000	50,000	65,000
5301	Materials and Supplies	104,845	80,000	80,000	60,000
5303	Safety Materials	435	500	500	500
5304	Chemicals	174,518	365,000	265,000	325,000
5307	Equipment less than \$5,000	6,073	4,000	4,000	2,000
5407	General Repairs	1,901	10,000	10,000	1,000
5501	Electricity	23,345	55,176	43,176	40,000
5502	Water	7,852	10,200	10,200	10,200
5503	Refuse	1,111	1,900	1,900	1,900
5505	Phone	10,373	12,000	12,000	960
5509	Sewer	245,005	300,000	246,000	250,000
5603	Software Licensing	5,055	-	-	-
5604	Software Maintenance	-	500	500	500
<b>Total Water Treatment Expenses</b>		<b>2,178,810</b>	<b>1,926,837</b>	<b>1,694,852</b>	<b>1,839,673</b>

### Water Treatment Expenses

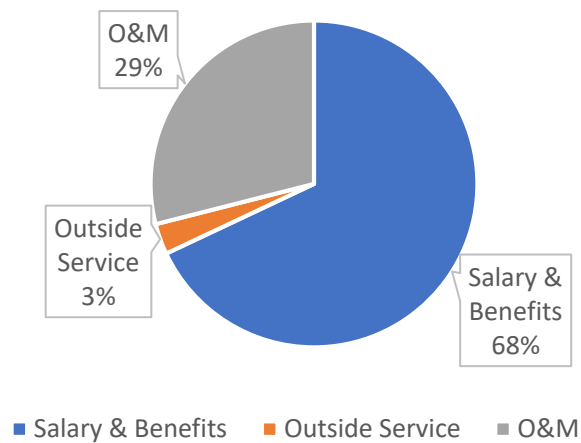


## Water Operating Expenses – Transmission & Distribution

### Transmission & Distribution

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	974,972	1,165,373	1,119,008	1,171,875
5003	Overtime Salaries	136,235	142,532	149,350	125,000
	Benefits Expenses	402,969	526,444	499,958	610,023
	Payroll Taxes	84,570	93,948	90,037	102,090
5201	Outside Services	78,100	94,000	106,500	90,000
5210	Equipment Rental	686	5,000	5,000	5,000
5211	Research and Monitoring	44,136	34,000	54,000	54,000
5301	Materials and Supplies	377,962	300,000	325,000	325,000
5302	Pressure Reducing Stations Materials	5,860	10,000	10,000	5,000
5303	Safety Materials	3,423	4,000	4,000	3,500
5306	Meter Replacement	403,139	375,000	436,500	400,000
5307	Equipment less than \$5,000	16,370	15,500	10,500	12,000
5402	Fire Hydrant Maintenance	-	10,000	10,000	5,000
5403	Reservoir Maintenance Program	21,621	50,000	60,000	30,000
5404	Control Valves Repairs	242	5,000	5,000	1,000
5407	General Repairs	-	15,000	15,000	-
5501	Electricity	2,266	11,000	7,000	7,840
5603	Software Licensing	-	-	7,500	7,500
<b>Total Transmission &amp; Distribution Expenses</b>		<b>2,552,551</b>	<b>2,856,797</b>	<b>2,914,353</b>	<b>2,954,828</b>

### Transmission & Distribution Expenses



## Water Operating Expenses – Internal Programs & Admin Department

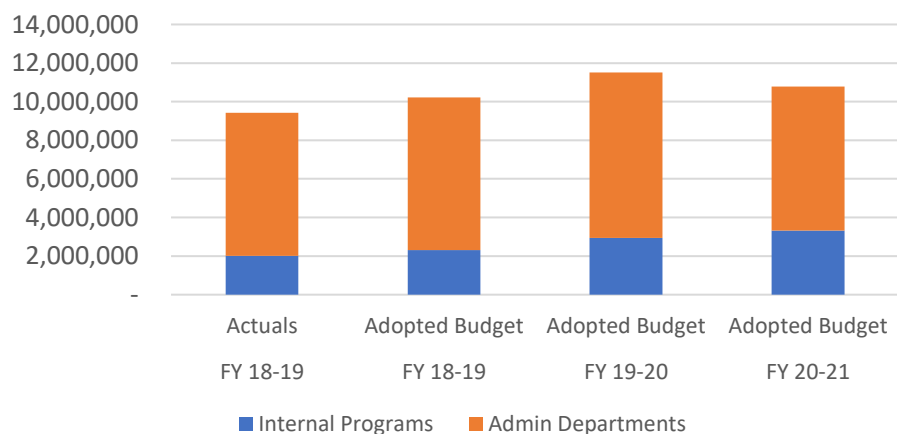
### Internal Programs

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
	Safety	129,216	117,474	121,878	146,385
	Fleet Maintenance	552,685	513,791	535,794	533,056
	Community Affairs	228,284	235,826	327,635	325,598
	Legislative Affairs	9,678	31,672	25,299	24,675
	Facilities Maintenance	660,137	563,713	527,639	554,187
	Conservation	274,535	462,434	428,515	528,793
	Planning	103,004	333,000	513,000	780,000
	Emergency Preparedness	52,666	52,258	77,991	125,655
	SCADA Maintenance	-	-	385,308	303,073
<b>Total Internal Programs Expenses</b>		<b>2,010,205</b>	<b>2,310,167</b>	<b>2,943,059</b>	<b>3,321,421</b>

### Administration Departments

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
	Board / GM Services	788,737	900,739	726,129	841,416
	Finance and Administration	1,292,191	1,397,328	1,440,716	1,417,842
	Information Technology	595,642	719,450	662,196	804,849
	Records Retention	164,434	204,998	222,312	223,802
	Human Resources	760,606	839,479	911,278	606,604
	Customer Service	1,429,095	1,502,991	1,796,266	1,194,890
	Engineering	548,820	514,310	746,470	709,766
	Development Engineering	250,578	412,373	374,325	531,331
	Water Operations	1,587,275	1,411,338	1,682,818	1,127,620
<b>Total Administration Depart. Expenses</b>		<b>7,417,378</b>	<b>7,903,006</b>	<b>8,562,510</b>	<b>7,458,119</b>
<b>Total Internal Programs &amp; Admin Dept</b>		<b>9,427,583</b>	<b>10,213,173</b>	<b>11,505,569</b>	<b>10,779,540</b>

### Internal Programs & Admin Department





## Water Non-Operating Activity

### Non-Operating Revenues

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4401	Facility Fees	8,598,586	9,630,000	6,344,815	8,946,706
4402	Contribution in Aid of Construction	2,453,165	1,000,000	500,000	500,000
4501	Interest Income	2,405,677	1,000,000	1,500,000	1,500,000
4501	Streetlight InterFund Interest	18,751	-	-	-
4601	Rental Income	42,211	32,000	35,000	35,000
4602	Gain Or Loss on Sale of Assets	6,710	-	-	-
4603	Reimbursed Costs	4,967	-	-	-
4605	Miscellaneous Income	68,382	25,000	40,000	40,000
	Transfer from Restricted Reserves	-	7,170,000	23,095,185	10,397,733
	Transfer from Unrestricted Reserves			6,107,409	4,771,552
<b>Total Non-Operating Revenues</b>		<b>13,598,449</b>	<b>18,857,000</b>	<b>37,622,409</b>	<b>26,190,991</b>

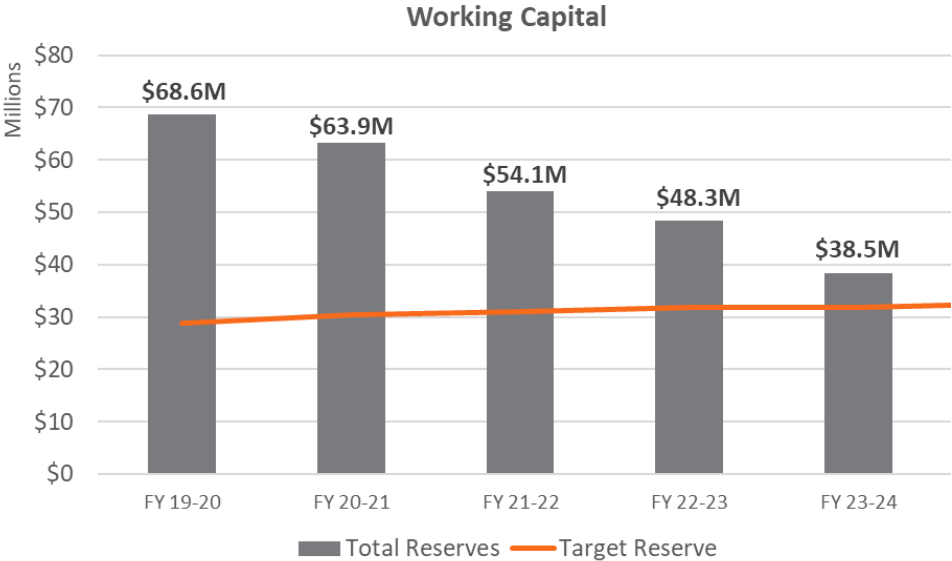
### Debt Service Expenses

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
6001	Long Term Debt Principal	657,631	670,000	695,000	720,000
6002	Interest on Long Term Debt	1,198,429	1,167,262	1,139,410	1,111,980
6003	Amortized Debt Expense	12,369	12,500	12,500	12,500
<b>Total Debt Service Expenses</b>		<b>1,868,429</b>	<b>1,849,762</b>	<b>1,846,910</b>	<b>1,844,480</b>

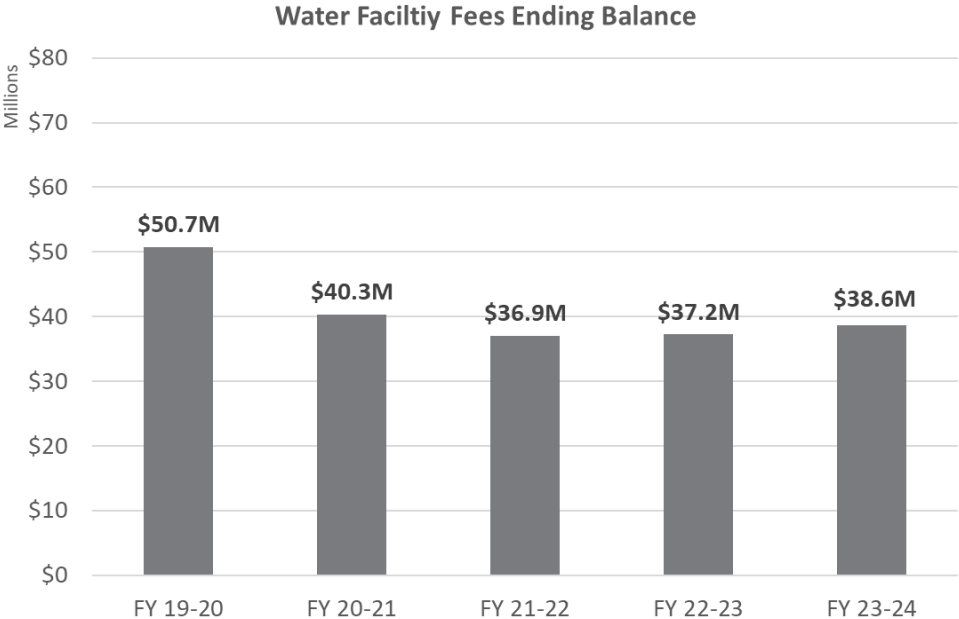
### Non-Operating Expenses

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
6005	Fiscal Agent Fees	3,872	3,500	3,500	3,900
6006	Investment and Arbitrage Expense	65,348	47,500	47,000	51,182
6007	Unrealized Gain / Loss	(1,807,739)	-	-	-
6009	Uncollectible Accounts	113,305	200,000	106,356	108,093
6101	Capital O & M Expenses	2,401,588	4,333,950	12,872,750	11,874,186
	Capital Facility Fees CIP	3,339,782	16,800,000	29,440,000	19,344,439
	Transfer to Reserves	18,431,088	2,467,883		-
<b>Total Non Operating Expenses</b>		<b>22,547,244</b>	<b>23,852,833</b>	<b>42,469,606</b>	<b>31,381,800</b>
<b>Total Non Operating Activity</b>		<b>(10,817,224)</b>	<b>(6,845,595)</b>	<b>(6,694,107)</b>	<b>(7,035,289)</b>

## Summary of Water Working Capital Reserves (Forecasted)



## Summary of Water Facility Fees (Forecasted)



## Wastewater Fund Revenues

### How Rates are Determined

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

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

Below are the fixed monthly and usage wastewater rates for the last five years:

#### Fixed Monthly Sewer Rate

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Monthly	\$ 23.95	\$ 23.95	\$ 24.89	\$ 25.39	\$ 25.90

#### Monthly Usage Rate

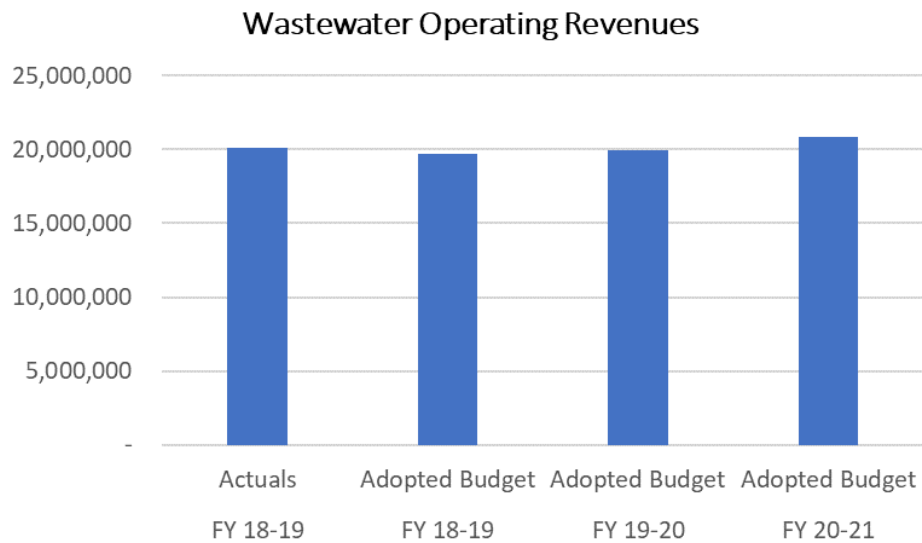
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Per HCF	\$ 1.51	\$ 1.61	\$ 1.57	\$ 1.60	\$ 1.64

**Wastewater Fund Summary - Fund 200**  
**FY 2020-2021 Budget**

	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
<b>Operating Revenue</b>				
Wastewater Services	\$ 20,092,289	\$ 19,733,900	\$ 19,939,870	\$ 20,835,663
<b>Total Operating Revenue</b>	<b>\$ 20,092,289</b>	<b>\$ 19,733,900</b>	<b>\$ 19,939,870</b>	<b>\$ 20,835,663</b>
<b>Operating Expenses</b>				
Collection Systems	\$ 1,081,990	\$ 1,261,234	\$ 1,350,667	\$ 1,253,309
Lift Stations	918,823	1,192,284	1,087,246	1,049,544
Pretreatment	474,647	507,170	495,924	515,696
Wastewater Treatment	8,223,897	8,808,869	7,546,945	8,659,162
Internal Programs	654,684	819,229	1,239,460	1,492,887
Customer Service	357,273	375,748	449,067	1,138,879
General Administration	2,683,496	2,836,497	3,059,534	3,474,354
<b>Total Operating Expenses</b>	<b>\$ 14,394,809</b>	<b>\$ 15,801,031</b>	<b>\$ 15,228,843</b>	<b>\$ 17,583,831</b>
<b>Net Gain/(Loss) Wastewater Operating</b>	<b>\$ 5,697,480</b>	<b>\$ 3,932,869</b>	<b>\$ 4,711,026</b>	<b>\$ 3,251,832</b>
<b>Non - Operating Revenue</b>				
Property Taxes	\$ 3,695,769	\$ 2,716,000	\$ 3,370,000	\$ 3,435,000
Interest and Other Revenue	9,396,677	5,300,000	5,226,820	5,887,287
Transfer from Unrestricted Reserves	-	7,320,590	4,103,511	10,720,778
Transfer from Restricted Reserves	4,676,419	2,301,500	17,864,680	2,717,417
<b>Total Non Operating Revenues</b>	<b>\$ 17,768,865</b>	<b>\$ 17,638,090</b>	<b>\$ 30,565,011</b>	<b>\$ 22,760,482</b>
<b>Non - Operating Expenses</b>				
Other Non - Operating Expense / Uses	\$ (547,297)	\$ 126,200	\$ 126,200	\$ 127,700
Principal on Long Term Debt	2,657,548	2,603,701	2,637,151	2,719,474
Interest on Long Term Debt	1,768,617	2,217,480	2,158,113	2,084,648
Transfer to Reserves	7,498,886	-	-	-
Capital Operations & Maintenance	1,158,580	9,557,836	9,420,458	14,817,346
Capital Facility Fees - CIP	10,665,769	6,801,500	20,627,500	6,040,000
Tax Transfer Out	264,242	264,242	306,615	223,146
<b>Total Non - Operating Expenses</b>	<b>\$ 23,466,345</b>	<b>\$ 21,570,959</b>	<b>\$ 35,276,037</b>	<b>\$ 26,012,314</b>
<b>Total Gain/(Loss) Non - Operating</b>	<b>\$ (5,697,480)</b>	<b>\$ (3,932,869)</b>	<b>\$ (4,711,026)</b>	<b>\$ (3,251,832)</b>
<b>Total Gain/(Loss) Wastewater Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Wastewater Operating Revenues

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4101	Sewer - Base Charge	12,267,955	12,010,000	12,418,721	12,903,530
4102	Sewer - Variable Rate	5,474,790	5,280,000	5,927,249	5,769,764
4106	Sewer - IEBL Treatment Charges	2,317,307	2,410,000	1,560,000	2,128,469
4107	Sewer - Inspections	1,200	1,500	1,500	1,500
4109	Sewer - Other Service Charge	350	400	400	400
4110	Sewer- Riverside Treatment Charge	30,687	32,000	32,000	32,000
<b>Total Operating Revenues</b>		<b>20,092,289</b>	<b>19,733,900</b>	<b>19,939,870</b>	<b>20,835,663</b>



## Wastewater Operating Expenses -Collection Systems

### Collection System– Riverside Zone

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	368,934	329,139	366,632	355,183
5003	Overtime Salaries	79,023	48,425	74,994	74,994
	Benefits Expenses	163,525	143,938	185,078	210,333
	Payroll Taxes	61,206	27,196	29,950	33,821
5108	Regulatory Requirements	4,085	4,080	4,080	5,000
5201	Outside Services	39,274	144,500	85,100	40,000
5210	Equipment Rental	-	2,000	1,500	1,000
5211	Research and Monitoring	7,988	13,080	13,080	9,000
5301	Materials and Supplies	59,559	55,000	60,000	50,000
5303	Safety Materials	10,347	15,000	16,000	20,000
5307	Equipment less than \$5,000	21,461	25,000	44,500	25,000
5407	General Repairs	-	5,000	3,000	500
5502	Water	12,961	11,000	12,000	15,000
<b>Total Riverside Zone Expenses</b>		<b>828,363</b>	<b>823,358</b>	<b>895,914</b>	<b>839,831</b>

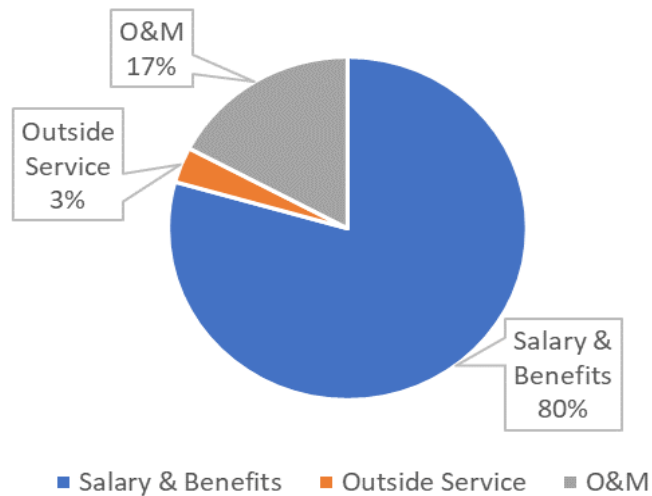
### Collection System – IEBL Zone

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	11,137	41,908	48,752	48,775
5003	Overtime Salaries	18,186	5,413	15,505	15,505
	Benefits Expenses	5,455	15,350	18,950	16,371
	Payroll Taxes	413	3,431	3,977	4,981
5108	Regulatory Requirements	13,570	12,750	13,600	12,900
5201	Outside Services	7,683	9,800	3,300	2,000
5211	Research and Monitoring	22,301	20,000	20,000	20,000
5301	Materials and Supplies	1,770	5,000	2,500	1,500
5307	Equipment less than \$5,000	-	1,000	1,000	1,000
<b>Total IEBL Zone Expenses</b>		<b>80,515</b>	<b>114,652</b>	<b>127,584</b>	<b>123,032</b>

## Collection System – WRCRWA Zone

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Wages and Salaries	73,440	161,256	160,258	155,053
5003	Overtime Salaries	10,885	11,300	14,007	14,007
	Benefits Expenses	20,545	56,961	59,832	52,390
	Payroll Taxes	1,194	13,207	13,072	13,496
5108	Regulatory Requirements	6,004	6,000	6,000	8,000
5201	Outside Services	18,841	19,500	16,500	10,000
5211	Research and Monitoring	21,419	17,000	17,000	22,000
5301	Materials and Supplies	8,002	7,500	9,000	5,000
5303	Safety Materials	-	-	1,000	-
5307	Equipment less than \$5,000	12,782	8,000	8,000	8,000
5407	General Repairs	-	22,500	22,500	2,500
<b>Total WRCRWA Zone Expenses</b>		<b>173,112</b>	<b>323,224</b>	<b>327,169</b>	<b>290,446</b>
<b>Total Wastewater Collections Expenses</b>		<b>1,081,990</b>	<b>1,261,234</b>	<b>1,350,667</b>	<b>1,253,309</b>

### Collection System Expenses



## Wastewater Operating Expenses -Lift Stations

### Lift Stations – Riverside

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	121,711	146,042	158,932	134,174
5003	Overtime Salaries	49,398	44,550	39,993	39,993
	Benefits Expenses	72,914	79,635	109,049	137,266
	Payroll Taxes	2,389	11,815	12,801	13,430
5108	Regulatory Requirements	4,427	4,000	4,000	4,000
5201	Outside Services	16,692	20,360	20,360	12,000
5301	Materials and Supplies	29,308	30,000	35,000	22,000
5303	Safety Materials	45	-	-	-
5304	Chemicals	249,277	225,000	250,000	250,000
5307	Equipment less than \$5,000	14,680	15,000	33,500	15,000
5407	General Repairs	32,532	92,000	-	-
5415	SCADA Repairs and Maintenance	3,585	40,000	-	-
5501	Electricity	121,871	150,000	150,000	130,000
5502	Water	26,014	26,400	26,400	29,000
5503	Refuse	5,468	10,000	10,000	10,000
5505	Phone	4,957	4,140	4,140	4,140
<b>Total Riverside Lift Station Expenses</b>		<b>755,268</b>	<b>898,942</b>	<b>854,175</b>	<b>801,003</b>

### Lift Stations – WRCWRA

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	54,597	72,205	69,989	70,975
5003	Overtime Salaries	16,232	15,313	16,503	16,503
	Benefits Expenses	19,852	25,904	27,063	25,044
	Payroll Taxes	989	5,750	5,606	6,769
5108	Regulatory Requirements	4,002	4,000	4,000	4,000
5201	Outside Services	8,692	21,000	29,660	25,000
5301	Materials and Supplies	3,225	5,000	5,000	5,000
5307	Equipment less than \$5,000	1,925	2,250	2,250	2,250
5407	General Repairs	21,198	35,000	-	-
5415	SCADA Repairs and Maintenance	2,914	35,000	-	-
5501	Electricity	26,785	70,000	70,000	90,000
5502	Water	3,144	1,920	3,000	3,000
<b>Total WRCWRA Lift Station Expenses</b>		<b>163,555</b>	<b>293,342</b>	<b>233,071</b>	<b>248,541</b>
<b>Total Wastewater Lift Expenses</b>		<b>918,823</b>	<b>1,192,284</b>	<b>1,087,246</b>	<b>1,049,544</b>



## Wastewater Operating Expenses – Pretreatment

### Pretreatment – Riverside

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	76,694	75,504	77,737	78,944
5003	Overtime Salaries	1,692	1,413	2,500	2,499
	Benefits Expenses	36,979	43,793	47,654	78,774
	Payroll Taxes	20,899	6,022	6,196	6,405
5104	Conferences and Meetings	595	-	-	-
5105	Training	262	-	-	-
5211	Research and Monitoring	10,612	7,500	10,000	11,000
5301	Materials and Supplies	1,152	1,500	1,500	1,500
5307	Equipment less than \$5,000	1,105	3,000	4,000	1,000
5602	Software	-	3,500	1,500	1,500
<b>Total Riverside Pretreatment Expenses</b>		<b>149,990</b>	<b>142,232</b>	<b>151,087</b>	<b>181,622</b>

### Pretreatment - IEBL

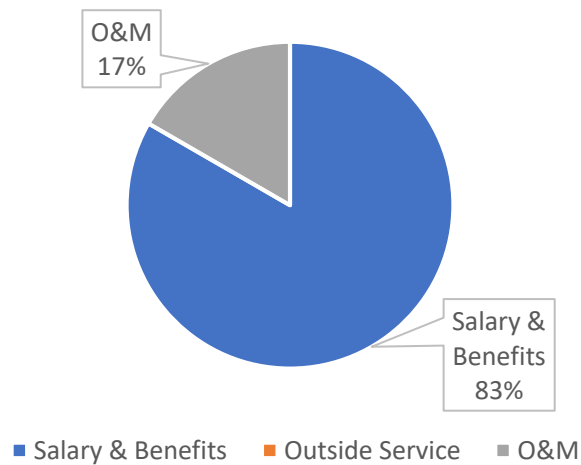
Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	158,034	158,192	133,933	146,613
5003	Overtime Salaries	7,356	1,156	6,501	6,501
	Benefits Expenses	40,167	53,873	34,209	35,749
	Payroll Taxes	2,333	12,522	10,647	11,990
5201	Outside Services	5,698	-	-	-
5211	Research and Monitoring	65,916	67,800	75,000	60,000
5301	Materials and Supplies	7,612	20,000	16,000	7,000
5307	Equipment less than \$5,000	-	-	8,000	4,000
<b>Total IEBL Pretreatment Expenses</b>		<b>287,116</b>	<b>313,543</b>	<b>284,290</b>	<b>271,853</b>

## Pretreatment - WRCWRA

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Wages and Salaries	29,047	31,110	42,076	41,278
5003	Overtime Salaries	1,564	643	1,801	1,801
	Benefits Expenses	6,108	11,399	10,289	11,430
	Payroll Taxes	437	2,493	3,381	3,412
5301	Materials and Supplies	385	1,500	1,500	1,000
5602	Software	-	4,250	1,500	3,300
<b>Total WRCWRA Pretreatment Expenses</b>		<b>37,541</b>	<b>51,395</b>	<b>60,547</b>	<b>62,221</b>

<b>Total Pretreatment Expenses</b>	<b>474,647</b>	<b>507,170</b>	<b>495,924</b>	<b>515,696</b>
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### Pretreatment Expenses



## Wastewater Operating Expenses – Treatment

### Treatment - Riverside

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5801	City Of Riverside Treatment	2,270,105	2,313,868	2,145,000	2,394,821
5802	City Of Riverside Surcharges	68,155	83,067	52,500	109,533
5803	City Of Riverside - Outside Services	20,798	20,800	-	-
<b>Total Riverside Treatment Expenses</b>		<b>2,359,058</b>	<b>2,417,735</b>	<b>2,197,500</b>	<b>2,504,354</b>

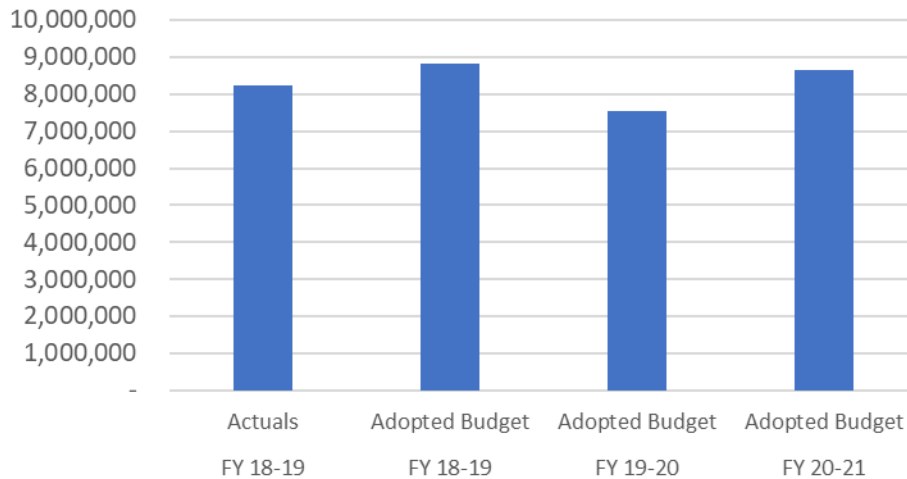
### Treatment – IEBL

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5804	IEBL Treatment Charges	1,778,778	2,411,719	1,558,987	2,128,469
<b>Total IEBL Treatment Expenses</b>		<b>1,778,778</b>	<b>2,411,719</b>	<b>1,558,987</b>	<b>2,128,469</b>

### Treatment – WRCRWA

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5805	IEBL Treatment Charges - Eastvale	10,800	9,000	9,000	9,000
5806	WRCRWA Treatment Charges	3,436,567	3,381,472	3,184,650	3,445,342
5807	WRCRWA Administrative Charges	638,694	588,943	596,808	571,997
<b>Total WRCRWA Treatment Expenses</b>		<b>4,086,061</b>	<b>3,979,415</b>	<b>3,790,458</b>	<b>4,026,339</b>
<b>Total Treatment Expenses</b>		<b>8,223,897</b>	<b>8,808,869</b>	<b>7,546,945</b>	<b>8,659,162</b>

### Wastewater Treatment Expenses



## Wastewater Operating Expenses - Internal Programs & Administration Departments

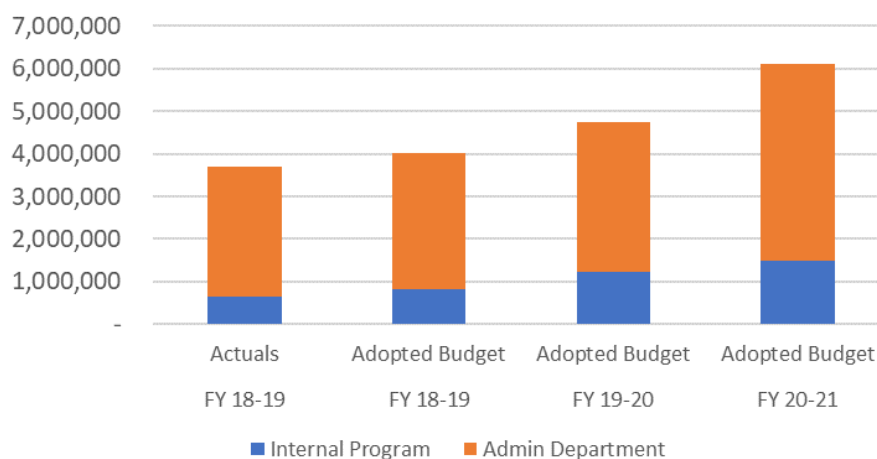
### Internal Programs

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
	Safety Program	44,358	40,327	41,839	78,857
	Fleet Maintenance	204,942	190,600	261,179	276,047
	Community Affairs	78,366	80,955	112,472	175,399
	Legislative Affairs	3,322	10,872	8,685	13,292
	Facilities Maintenance	165,034	140,928	131,910	298,408
	Conservation Program	68,637	115,608	107,129	-
	Planning	71,946	222,000	342,000	420,000
	Emergency Preparedness	18,079	17,939	26,773	67,690
	SCADA Maintenance	-	-	207,474	163,193
<b>Total Internal Programs Expenses</b>		<b>654,684</b>	<b>819,229</b>	<b>1,239,460</b>	<b>1,492,887</b>

### Administration Departments

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
	Board / GM Services Department	270,763	309,209	249,268	453,269
	Finance and Administration Department	443,590	479,680	494,574	763,788
	Information Technology Department	204,474	246,975	227,321	433,570
	Records Retention Department	56,447	70,372	76,316	120,562
	Human Resources Department	261,104	288,179	312,827	206,011
	Customer Service Department	357,273	375,748	449,067	1,138,879
	Engineering Department	369,058	342,874	497,646	461,465
	Development Engineering	250,579	412,373	374,325	345,453
	Wastewater Operations Department	827,481	686,834	827,258	690,236
<b>Total Administration Dept. Expenses</b>		<b>3,040,769</b>	<b>3,212,244</b>	<b>3,508,602</b>	<b>4,613,233</b>
<b>Total Internal Programs &amp; Admin Dept</b>		<b>3,695,452</b>	<b>4,031,473</b>	<b>4,748,062</b>	<b>6,106,120</b>

Internal Programs & Admin Dept



## Wastewater Non-Operating Activity

### Non-Operating Revenues

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4301	Secured Property Taxes	3,504,386	2,560,000	3,190,000	3,250,000
4302	Unsecured Property Taxes	153,593	122,000	140,000	145,000
4303	Homeowners Property Tax Relief	37,790	34,000	40,000	40,000
4401	Facility Fees	5,989,350	4,500,000	4,826,820	5,387,287
4402	Contributions in Aid of Construction	1,013,574	400,000	-	-
4501	Interest Income	878,362	400,000	400,000	500,000
4603	Reimbursed Costs	1,408,750	-	-	-
7001	Transfer In	106,641	-	-	-
	Transfer from Unrestricted Reserves	-	7,320,590	4,103,511	10,720,778
	Transfer from Restricted Reserves	4,676,419	2,301,500	17,864,680	2,717,417
<b>Total Non-Operating Revenues</b>		<b>17,768,865</b>	<b>17,638,090</b>	<b>30,565,011</b>	<b>22,760,482</b>

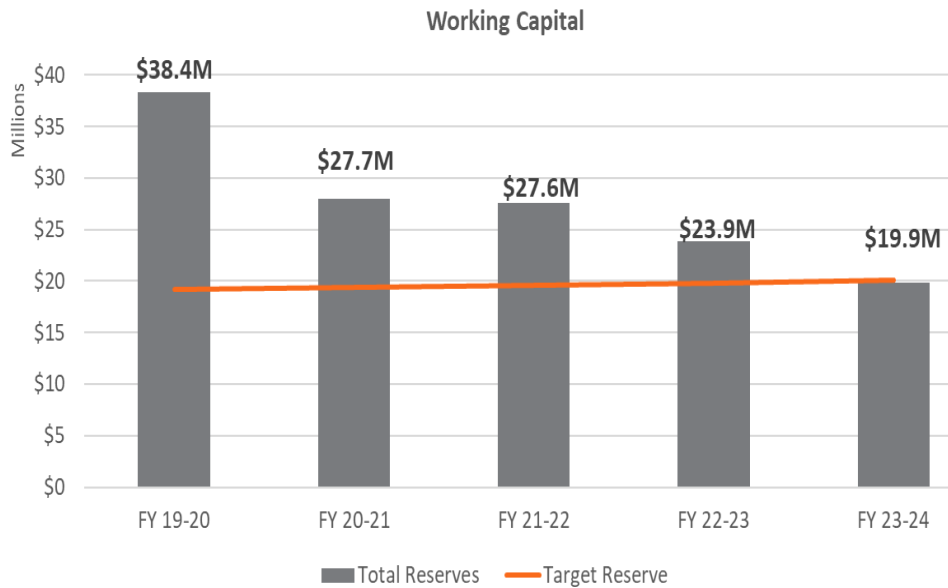
### Debt Service Expenses

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
6001	Long Term Debt Principal	2,657,548	2,603,701	2,637,151	2,719,474
6002	Interest On Long Term Debt	1,783,892	2,232,780	2,173,413	2,099,948
6003	Amortization Debt Expense	(15,275)	(15,300)	(15,300)	(15,300)
<b>Total Debt Service Expenses</b>		<b>4,426,165</b>	<b>4,821,181</b>	<b>4,795,264</b>	<b>4,804,122</b>

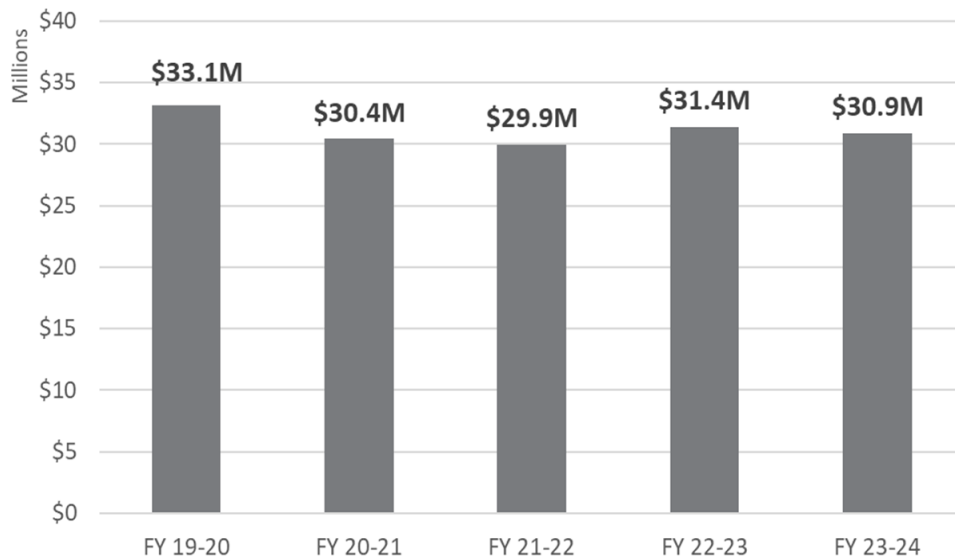
### Non-Operating Expenses

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
6005	Fiscal Agent Fees	3,872	3,500	3,500	3,500
6006	Investment And Arbitrage Expense	22,433	18,000	18,000	19,500
6007	Unrealized Gain / Loss - Series A 2010	(655,495)	-	-	-
6009	Uncollectible Accounts	76,210	100,000	100,000	100,000
6011	Tax Collection Expense	5,683	4,700	4,700	4,700
6101	Capital O & M Expenses	1,158,580	9,557,836	9,420,458	14,817,346
	Capital Facility Fees CIP	10,665,769	6,801,500	20,627,500	6,040,000
7002	Tax Revenue Transfer To/From	264,242	264,242	306,615	223,146
	Transfer to Reserves	7,498,886	-	-	-
<b>Total Non-Operating Expenses</b>		<b>19,040,180</b>	<b>16,749,778</b>	<b>30,480,773</b>	<b>21,208,192</b>
<b>Total Non-Operating Activity</b>		<b>(5,697,480)</b>	<b>(3,932,869)</b>	<b>(4,711,026)</b>	<b>(3,251,832)</b>

## Summary of Wastewater Working Capital Reserves (Forecasted)



## Summary of Wastewater Facility Fees (Forecasted)



## Park Fund Revenues

### Parks

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

### Recreational Programs

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

The parks department receives special property tax assessment revenues for the funding of ongoing maintenance of parks and park improvements, these are received by way of Community Facility District's (CFD's). The District has over 40 CFD's, a CFD is a Special Tax District provided in state law that funds the installation of public improvements and ongoing services within an identified area. A special tax is levied on taxable property within the district boundaries. Revenue received from the special tax is used to fund authorized public facilities and or services. In FY 20-21, parks are projected to receive approximately \$9.1M in special tax assessments.

Commencing in FY 2020-21, the parks department implemented a modification to their chart of accounts to clarify how each functional activity is operating financially on a granular level. When comparing the FY 2020-21 budget to prior years, consideration must be given to the reorganization of the revenue and expenditure accounts into their functional activities.

**Eastvale Parks Summary  
FY 2020-2021 Budget**

Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
<b>Operating Revenues</b>				
Recreation Revenues	\$ 1,997,372	\$ 1,787,000	\$ 2,037,000	\$ -
Events Revenues	345,665	339,000	398,000	-
Recreation Programs	-	-	-	1,106,700
Community Services Revenues	-	-	-	1,886,500
Tax Assessment Revenues	8,547,629	8,380,000	8,950,000	9,128,000
<b>Total Operating Revenue</b>	<b>\$ 10,890,666</b>	<b>\$ 10,506,000</b>	<b>\$ 11,385,000</b>	<b>\$ 12,121,200</b>
<b>Operating Expenses</b>				
Park Operations	1,628,644	1,965,901	1,845,867	-
Park Maintenance	3,318,215	3,666,158	3,514,716	-
General Landscaping Maintenance	2,576,158	2,883,007	2,677,029	-
Recreation	1,598,756	1,395,641	1,348,332	-
Reservations	92,331	135,039	154,324	-
Community Events	342,487	443,238	445,438	-
Recreation Program Expenses	-	-	-	1,142,198
Community Services	-	-	-	1,840,849
Park and Facility Maintenance	-	-	-	7,870,889
Park Security and Facility Operations	-	-	-	1,266,990
Internal Program	196,363	-	209,739	-
Administration	989,723	-	1,380,122	-
<b>Total Expenses</b>	<b>\$ 10,742,677</b>	<b>\$ 10,488,983</b>	<b>\$ 11,575,567</b>	<b>\$ 12,120,926</b>
<b>Net Operating Gain/(Loss)</b>	<b>\$ 147,989</b>	<b>\$ 17,017</b>	<b>\$ (190,567)</b>	<b>\$ 274</b>
<b>Non-Operating Revenues</b>				
Non Operating Revenues	629,661	280,000	4,222,095	2,127,259
Tax Revenue Transfer	10,280	-	-	-
Transfer from Restricted Reserves	1,484,856	4,290,000	-	2,013,042
Transfer from Unrestricted Reserves	269,018	3,154,293	-	-
<b>Total Non-Operating Revenues</b>	<b>\$ 2,393,815</b>	<b>\$ 7,724,293</b>	<b>\$ 4,222,095</b>	<b>\$ 4,140,301</b>
<b>Non - Operating Expenses</b>				
Other Non - Operating Expense	(257,383)	-	-	-
Capital O & M Expenses	1,266,966	3,404,000	218,000	389,500
Capital Facility Fees CIP	1,484,912	4,290,000	3,388,222	3,710,301
Transfer to Graffiti	47,310	47,310	30,525	19,111
Transfer to Designated Reserves	-	-	394,781	21,663
<b>Total Non-Operating Expenses</b>	<b>\$ 2,541,804</b>	<b>\$ 7,741,310</b>	<b>\$ 4,031,528</b>	<b>\$ 4,140,575</b>
<b>Total Gain/(Loss) Non - Operating</b>	<b>\$ (147,989)</b>	<b>\$ (17,017)</b>	<b>\$ 190,567</b>	<b>\$ (274)</b>
<b>Total Net Gain/(Loss) Parks Fund</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>



## Eastvale Parks Operating Revenues

### Recreation Revenues

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4201	Electrical Revenue	\$ 74,971	\$ 90,000	\$ 90,000	
4202	Processing Fee Revenue	20,845	20,000	25,000	
4204	Classes Revenue	512,664	530,000	575,000	
4205	Background Fee Revenue	3,355	3,000	3,000	
4206	Batting Cage Revenue	36,429	38,000	38,000	
4210	Youth Sports Revenue	163,760	140,000	170,000	
4211	Adult Sports Revenue	34,665	38,000	38,000	
4212	Kids Zone Revenue	1,090,296	860,000	1,023,000	
4213	Café Revenue	41,467	38,000	40,000	
4214	Gym Revenue	1,263	5,000	5,000	
4215	Membership Cards	17,657	25,000	30,000	
<b>Total Recreation Revenues</b>		<b>1,997,372</b>	<b>1,787,000</b>	<b>2,037,000</b>	

### Events Revenues

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4207	Reservation Revenue	\$ 126,183	\$ 143,000	\$ 152,000	
4208	Event Revenue	143,350	140,000	190,000	
4209	Athletic Field Rental Revenue	76,132	56,000	56,000	
<b>Total Events Revenues</b>		<b>345,665</b>	<b>339,000</b>	<b>398,000</b>	

### Recreation Programs Revenues (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4260	Youth Programs	\$ -	\$ -	\$ -	208,400
4261	Field Allocations	-	-	-	210,000
4262	Adult Sports	-	-	-	39,000
4263	Youth Sports	-	-	-	158,300
4264	Contract Classes	-	-	-	491,000
<b>Total Recreation Programs Revenues</b>					<b>1,106,700</b>

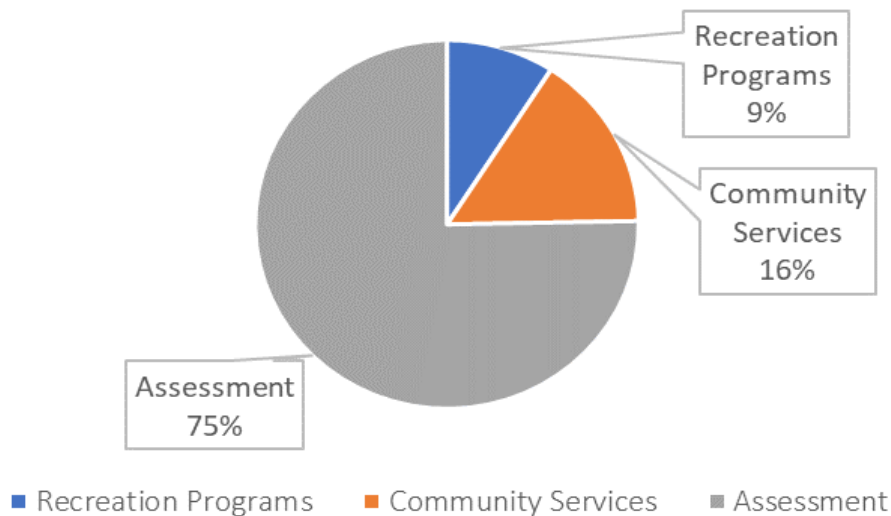
## Community Services Revenues (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4220	Kids Zone - Clara Barton	\$ -	\$ -	\$ -	286,650
4221	Kids Zone - Eastvale	-	-	-	191,100
4222	Kids Zone - Reagan	-	-	-	350,350
4223	Kids Zone - Rondo	-	-	-	254,800
4224	Kids Zone - Rosa Parks	-	-	-	286,650
4230	Special Events - PIP	-	-	-	161,000
4231	Special Events - Summer Concerts	-	-	-	13,250
4232	Special Events - Fall Festival	-	-	-	35,000
4233	Special Events - Winter Wonderland	-	-	-	14,750
4234	Special Events - Miscellaneous	-	-	-	29,250
4240	Reservations - HNC	-	-	-	18,500
4241	Reservations - ECC	-	-	-	143,600
4242	Reservations - DESI	-	-	-	69,100
4243	Reservations - Picnic Shelters	-	-	-	32,500
<b>Total Community Services Revenues</b>					<b>1,886,500</b>

## Tax Assessment Revenues

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenue	\$ 8,547,629	\$ 8,380,000	\$ 8,950,000	9,128,000
<b>Total Tax Assessment Revenues</b>		<b>8,547,629</b>	<b>8,380,000</b>	<b>8,950,000</b>	<b>9,128,000</b>
<b>TOTAL EASTVALE PARKS REVENUES</b>		<b>10,890,666</b>	<b>10,506,000</b>	<b>11,385,000</b>	<b>12,121,200</b>

## Parks Operating Revenues



## Eastvale Parks Operating Expenses – Operations

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Operations Salaries	\$ 201,354	\$ 229,304	\$ 277,555	
5002	Part Time Salaries	286,139	326,084	265,950	
5003	Overtime Salaries	1,975	5,500	5,500	
	Benefits Expense	91,499	77,424	101,216	
	Payroll Taxes	15,771	18,894	52,078	
5105	Training	390	-	-	
5107	Memberships, Dues and Publications	440	-	-	
5110	Rents and Leases	62,232	62,560	72,000	
5115	Office Supplies	3,538	-	-	
5201	Outside Services	394,738	412,540	441,400	
5212	Printing	10,856	-	-	
5301	Materials and Supplies	69,844	78,000	127,900	
5501	Electricity	317,425	350,000	345,000	
5502	Water	45,694	41,000	55,000	
5503	Refuse	58,729	55,000	55,000	
5504	Gas	5,067	13,000	13,000	
5505	Phone	44,839	23,928	23,928	
5601	IT Equipment	17,035	21,000	6,000	
5602	Software	158	3,800	4,340	
5603	Software Licensing	921	3,700	-	
<b>Total Operations Expenses</b>		<b>1,628,644</b>	<b>1,721,734</b>	<b>1,845,867</b>	

## Eastvale Parks Operating Expenses – Parks Maintenance

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Park Maintenance Salaries	\$ 649,174	\$ 641,879	\$ 816,763	
5002	Part Time Salaries	64,625	-	-	
5003	Overtime Salaries	93,844	45,000	45,000	
	Benefits Expense	302,315	283,814	376,591	
	Payroll Taxes	73,876	52,687	66,967	
5105	Training	1,997	3,000	3,500	
5107	Memberships, Dues and Publications	205	-	-	
5201	Outside Services	758,744	529,880	673,195	
5209	Uniforms	33,745	25,000	27,000	
5210	Equipment Rental	35,940	71,000	71,000	
5301	Materials and Supplies	335,259	356,700	436,700	
5303	Safety Materials	-	5,000	-	
5407	General Repairs	181,913	494,500	95,500	
5410	Tree Trimming	206,500	80,000	259,000	
5411	Planting Repairs	30,110	65,000	25,000	
5412	Irrigation Repairs	104,139	65,000	79,300	
5502	Water	445,829	489,200	539,200	
<b>Total Parks Maintenance Expenses</b>		<b>3,318,215</b>	<b>3,207,660</b>	<b>3,514,716</b>	

## Eastvale Parks Operating Expenses – General Landscaping Maintenance

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	General Frontage Salaries	\$ 37,093	\$ 54,729	\$ 47,519	
	Benefits Expense	11,726	21,119	18,380	
	Payroll Taxes	519	4,354	3,778	
5201	Outside Services - Contracts	1,240,920	1,516,580	1,415,580	
5301	Materials and Supplies	830	2,500	2,625	
5410	Tree Trimming	378,036	150,312	233,094	
5411	Planting Repairs	3,259	20,000	21,000	
5412	Irrigation Repairs	357,185	250,000	340,000	
5501	Electricity	40,119	40,794	54,050	
5502	Water	506,471	440,004	541,003	
<b>Total General Frontage Expenses</b>		<b>2,576,158</b>	<b>2,500,392</b>	<b>2,677,029</b>	

## Eastvale Parks Operating Expenses – Recreation

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Recreation Salaries	\$ 163,958	\$ 139,338	\$ 153,631	
5002	Part Time Salaries	631,133	536,307	591,946	
5003	Overtime Salaries	6,725	11,979	12,007	
	Benefits Expense	89,008	64,438	83,265	
	Payroll Taxes	101,451	11,108	77,678	
5105	Training	382	-	3,000	
5106	Postage	2,455	-	-	
5110	Rents / Leases	-	11,100	11,655	
5115	Office Supplies	180	-	-	
5201	Outside Services	463,012	267,800	269,950	
5209	Uniforms	2,496	4,000	4,000	
5212	Printing/Advertising	31,303	53,700	53,700	
5301	Materials and Supplies	106,653	86,500	87,500	
<b>Total Recreation Expenses</b>		<b>1,598,756</b>	<b>1,186,270</b>	<b>1,348,332</b>	

## Eastvale Parks Operating Expenses – Reservations

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Reservation Salaries	\$ 39,196	\$ 32,495	\$ 44,179	
5002	Part Time Salaries	20,280	48,543	55,247	
5003	Overtime Salaries	4,214	2,168	2,185	
	Benefits Expense	16,042	12,865	17,111	
	Payroll Taxes	879	2,589	9,602	
5201	Outside Services	11,314	19,200	20,000	
5301	Materials and Supplies	406	4,000	6,000	
<b>Total Reservations Expenses</b>		<b>92,331</b>	<b>121,860</b>	<b>154,324</b>	

## Eastvale Parks Operating Expenses – Community Events

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Community Events Salaries	\$ 41,699	\$ 35,040	\$ 42,713	
5002	Part Time Salaries	26,555	61,871	66,414	
5003	Overtime Salaries	42,345	40,054	40,015	
	Benefits Expense	20,721	12,614	15,373	
	Payroll Taxes	1,545	2,802	10,723	
5201	Outside Services	192,384	182,150	217,200	
5212	Printing	-	6,000	6,000	
5301	Materials and Supplies	17,238	43,500	47,000	
<b>Total Community Events Expenses</b>		<b>342,487</b>	<b>384,031</b>	<b>445,438</b>	

## Eastvale Parks Operating Expenses – Recreation Programs

### Recreation Programs - Youth Programs (New Account Structure)

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Operations Salaries	-	-	-	20,996
5002	Part Time Salaries	-	-	-	198,180
	Benefits Expense	-	-	-	14,987
	Payroll Taxes	-	-	-	19,768
5115	Office Supplies	-	-	-	1,200
5201	Outside Services	-	-	-	24,200
5209	Uniforms	-	-	-	1,500
5213	Advertising	-	-	-	2,000
5301	Materials and Supplies	-	-	-	20,500
5120	Board / GM Services	-	-	-	1,492
5121	Finance and Administration	-	-	-	2,513
5122	Information Technology	-	-	-	1,427
5123	Records Retention	-	-	-	397
5124	Human Resources	-	-	-	24,929
5129	Parks Department	-	-	-	31,066
5130	Safety Program	-	-	-	259
5131	Fleet Services	-	-	-	3,284
5132	Community Affairs	-	-	-	577
5133	Legislative Affairs	-	-	-	44
5137	Emergency Preparedness	-	-	-	223
<b>Total Youth Program Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>369,541</b>

### Recreation Programs – Field Allocation (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	27,447
5002	Part Time Salaries	-	-	-	53,789
	Benefits Expense	-	-	-	13,564
	Payroll Taxes	-	-	-	7,063
5115	Office Supplies	-	-	-	1,200
5201	Outside Services	-	-	-	2,500
5212	Printing	-	-	-	1,000
5301	Materials and Supplies	-	-	-	3,000
5120	Board / GM Services	-	-	-	584
5121	Finance and Administration	-	-	-	983
5122	Information Technology	-	-	-	558
5123	Records Retention	-	-	-	155
5124	Human Resources	-	-	-	10,756
5129	Parks Department	-	-	-	12,943
5130	Safety Program	-	-	-	102
5131	Fleet Services	-	-	-	1,285
5132	Community Affairs	-	-	-	226
5133	Legislative Affairs	-	-	-	17
5137	Emergency Preparedness	-	-	-	87
<b>Total for Field Allocation Expenses</b>		-	-	-	<b>137,260</b>

### Recreation Programs – Adult Sports (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	11,017
5002	Part Time Salaries	-	-	-	19,594
	Benefits Expense	-	-	-	5,035
	Payroll Taxes	-	-	-	2,620
5115	Office Supplies	-	-	-	500
5201	Outside Services	-	-	-	500
5213	Advertising	-	-	-	1,000
5301	Materials and Supplies	-	-	-	2,400
5120	Board / GM Services	-	-	-	195
5121	Finance and Administration	-	-	-	328
5122	Information Technology	-	-	-	186
5123	Records Retention	-	-	-	52
5124	Human Resources	-	-	-	3,670
5129	Parks Department	-	-	-	4,381
5130	Safety Program	-	-	-	34
5131	Fleet Services	-	-	-	428
5132	Community Affairs	-	-	-	75
5133	Legislative Affairs	-	-	-	6
5137	Emergency Preparedness	-	-	-	29
<b>Total Adult Sports Expenses</b>		-	-	-	<b>52,049</b>

### Recreation Programs – Youth Sports (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	25,353
5002	Part Time Salaries	-	-	-	80,495
	Benefits Expense	-	-	-	14,082
	Payroll Taxes	-	-	-	9,313
5115	Office Supplies	-	-	-	1,200
5201	Outside Services	-	-	-	30,800
5209	Uniforms	-	-	-	1,500
5212	Printing	-	-	-	1,000
5301	Materials and Supplies	-	-	-	20,900
5120	Board / GM Services	-	-	-	973
5121	Finance and Administration	-	-	-	1,639
5122	Information Technology	-	-	-	930
5123	Records Retention	-	-	-	259
5124	Human Resources	-	-	-	13,034
5129	Parks Department	-	-	-	17,726
5130	Safety Program	-	-	-	169
5131	Fleet Services	-	-	-	2,142
5132	Community Affairs	-	-	-	376
5133	Legislative Affairs	-	-	-	29
5137	Emergency Preparedness	-	-	-	145
	<b>Total Youth Sports Expenses</b>	-	-	-	<b>222,065</b>

### Recreation Programs – Contract Classes (New Account Structure)

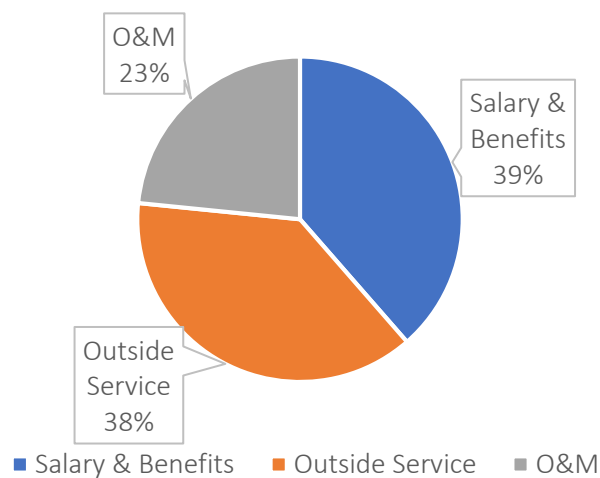
Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	41,481
5002	Part Time Salaries	-	-	-	18,971
	Benefits Expense	-	-	-	16,848
	Payroll Taxes	-	-	-	4,942
5106	Postage	-	-	-	2,500
5110	Rents and Leases	-	-	-	3,000
5115	Office Supplies	-	-	-	1,200
5201	Outside Services	-	-	-	207,000
5212	Printing	-	-	-	18,800
5301	Materials and Supplies	-	-	-	1,000
5120	Board / GM Services	-	-	-	2,075
5121	Finance and Administration	-	-	-	3,497
5122	Information Technology	-	-	-	1,985
5123	Records Retention	-	-	-	552
5124	Human Resources	-	-	-	8,605
5129	Parks Department	-	-	-	22,723
5130	Safety Program	-	-	-	361
5131	Fleet Services	-	-	-	4,569
5132	Community Affairs	-	-	-	803
5133	Legislative Affairs	-	-	-	61
5137	Emergency Preparedness	-	-	-	310
	<b>Total for Contract Classes Expenses</b>	-	-	-	<b>361,283</b>
<b>TOTAL EASTVALE PARK RECREATION PROGRAMS</b>		-	-	-	<b>1,142,198</b>

## Eastvale Parks Operating Expenses – Community Services

### Community Services – Kid Zone Clara Barton (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	13,443
5002	Part Time Salaries	-	-	-	89,605
	Benefits Expense	-	-	-	6,256
	Payroll Taxes	-	-	-	9,226
5105	Training	-	-	-	500
5110	Rents and Leases	-	-	-	3,800
5115	Office Supplies	-	-	-	1,200
5201	Outside Services	-	-	-	116,800
5209	Uniforms	-	-	-	1,200
5212	Printing	-	-	-	2,900
5301	Materials and Supplies	-	-	-	25,400
5506	Wireless Devices	-	-	-	462
5601	IT Equipment	-	-	-	2,500
5120	Board / GM Services	-	-	-	843
5121	Finance and Administration	-	-	-	1,421
5122	Information Technology	-	-	-	806
5123	Records Retention	-	-	-	224
5124	Human Resources	-	-	-	12,148
5129	Parks Department	-	-	-	16,032
5130	Safety Program	-	-	-	147
5131	Fleet Services	-	-	-	1,856
5132	Community Affairs	-	-	-	326
5133	Legislative Affairs	-	-	-	25
5137	Emergency Preparedness	-	-	-	126
<b>Total for Kids Zone - Clara Barton Expenses</b>		-	-	-	<b>307,246</b>

### Kids Zone Clara Barton Expenses

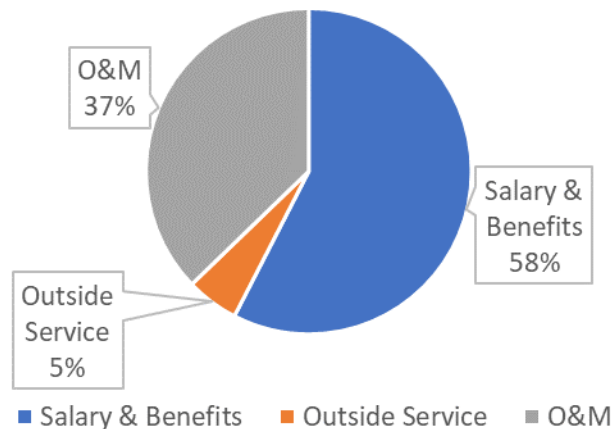




## Community Services – Kid Zone Eastvale (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	13,443
5002	Part Time Salaries	-	-	-	57,907
	Benefits Expense	-	-	-	4,988
	Payroll Taxes	-	-	-	6,319
5105	Training	-	-	-	250
5115	Office Supplies	-	-	-	800
5201	Outside Services	-	-	-	7,500
5209	Uniforms	-	-	-	1,000
5212	Printing	-	-	-	2,900
5301	Materials and Supplies	-	-	-	21,900
5506	Wireless Devices	-	-	-	462
5601	IT Equipment	-	-	-	2,500
5120	Board / GM Services	-	-	-	584
5121	Finance and Administration	-	-	-	983
5122	Information Technology	-	-	-	558
5123	Records Retention	-	-	-	155
5124	Human Resources	-	-	-	8,478
5129	Parks Department	-	-	-	11,153
5130	Safety Program	-	-	-	102
5131	Fleet Services	-	-	-	1,285
5132	Community Affairs	-	-	-	226
5133	Legislative Affairs	-	-	-	17
5137	Emergency Preparedness	-	-	-	87
<b>Total for Kids Zone - Eastvale Expenses</b>		-	-	-	<b>143,598</b>

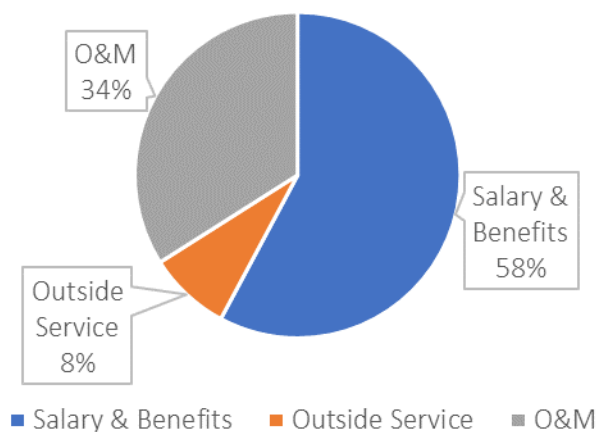
### Kids Zone Eastvale Expenses



## Community Services – Kid Zone Reagan (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	13,443
5002	Part Time Salaries	-	-	-	89,605
	Benefits Expense	-	-	-	6,256
	Payroll Taxes	-	-	-	9,226
5105	Training	-	-	-	250
5110	Rents and Leases	-	-	-	4,300
5115	Office Supplies	-	-	-	1,200
5201	Outside Services	-	-	-	16,800
5209	Uniforms	-	-	-	1,200
5212	Printing	-	-	-	2,900
5301	Materials and Supplies	-	-	-	22,900
5506	Wireless Devices	-	-	-	462
5601	IT Equipment	-	-	-	2,500
5120	Board / GM Services	-	-	-	843
5121	Finance and Administration	-	-	-	1,421
5122	Information Technology	-	-	-	806
5123	Records Retention	-	-	-	224
5124	Human Resources	-	-	-	12,148
5129	Parks Department	-	-	-	16,032
5130	Safety Program	-	-	-	147
5131	Fleet Services	-	-	-	1,856
5132	Community Affairs	-	-	-	326
5133	Legislative Affairs	-	-	-	25
5137	Emergency Preparedness	-	-	-	126
<b>Total for Kids Zone - Reagan Expenses</b>		-	-	-	<b>204,996</b>

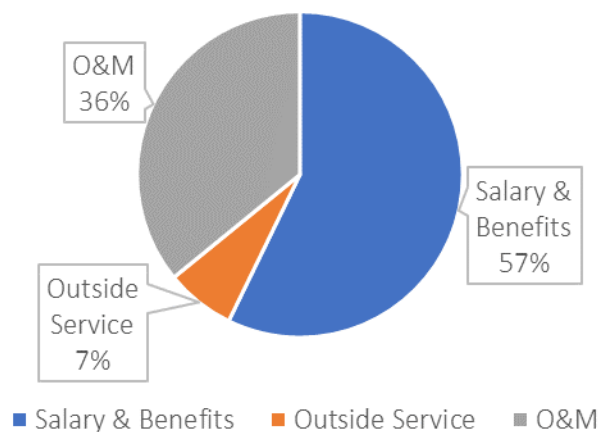
### Kids Zone Reagan Expenses



## Community Services – Kid Zone Rondo (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	13,443
5002	Part Time Salaries	-	-	-	89,605
	Benefits Expense	-	-	-	6,256
	Payroll Taxes	-	-	-	9,226
5105	Training	-	-	-	250
5110	Rents and Leases	-	-	-	4,300
5115	Office Supplies	-	-	-	1,200
5201	Outside Services	-	-	-	14,300
5209	Uniforms	-	-	-	1,200
5212	Printing	-	-	-	2,900
5301	Materials and Supplies	-	-	-	26,400
5506	Wireless Devices	-	-	-	462
5601	IT Equipment	-	-	-	2,500
5120	Board / GM Services	-	-	-	843
5121	Finance and Administration	-	-	-	1,421
5122	Information Technology	-	-	-	806
5123	Records Retention	-	-	-	224
5124	Human Resources	-	-	-	12,148
5129	Parks Department	-	-	-	17,209
5130	Safety Program	-	-	-	147
5131	Fleet Services	-	-	-	1,856
5132	Community Affairs	-	-	-	326
5133	Legislative Affairs	-	-	-	25
5137	Emergency Preparedness	-	-	-	126
<b>Total for Kids Zone - Rondo Expenses</b>		-	-	-	<b>207,173</b>

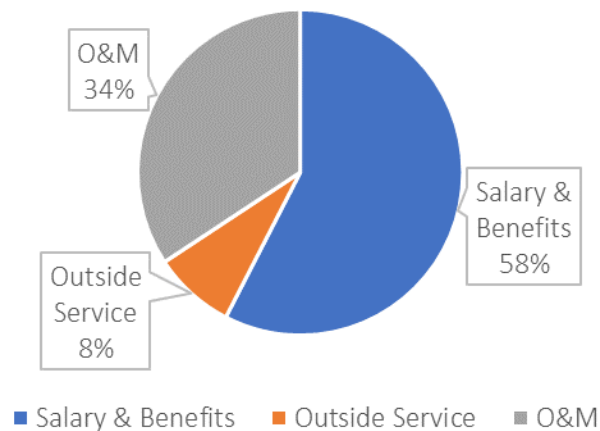
### Kids Zone Rondo Expenses



## Community Services – Kid Zone Rosa Parks (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	13,443
5002	Part Time Salaries	-	-	-	89,605
	Benefits Expense	-	-	-	6,256
	Payroll Taxes	-	-	-	9,226
5105	Training	-	-	-	250
5110	Rents and Leases	-	-	-	4,000
5115	Office Supplies	-	-	-	1,200
5201	Outside Services	-	-	-	16,800
5209	Uniforms	-	-	-	1,200
5212	Printing	-	-	-	2,900
5301	Materials and Supplies	-	-	-	22,900
5506	Wireless Devices	-	-	-	462
5601	IT Equipment	-	-	-	2,500
5120	Board / GM Services	-	-	-	843
5121	Finance and Administration	-	-	-	1,421
5122	Information Technology	-	-	-	806
5123	Records Retention	-	-	-	224
5124	Human Resources	-	-	-	12,148
5129	Parks Department	-	-	-	17,209
5130	Safety Program	-	-	-	147
5131	Fleet Services	-	-	-	1,856
5132	Community Affairs	-	-	-	326
5133	Legislative Affairs	-	-	-	25
5137	Emergency Preparedness	-	-	-	126
<b>Total for Kids Zone - Rosa Parks Expenses</b>		-	-	-	<b>205,873</b>

### Kids Zone Rosa Parks Expenses



### Community Services – Special Events Picnic in the Park (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	3,739
5002	Part Time Salaries	-	-	-	10,359
5003	Overtime Salaries	-	-	-	9,601
	Benefits Expense	-	-	-	1,090
	Payroll Taxes	-	-	-	1,224
5201	Outside Services	-	-	-	165,000
5212	Printing	-	-	-	4,000
5301	Materials and Supplies	-	-	-	11,000
5120	Board / GM Services	-	-	-	1,297
5121	Finance and Administration	-	-	-	2,186
5122	Information Technology	-	-	-	1,241
5123	Records Retention	-	-	-	345
5124	Human Resources	-	-	-	4,176
5129	Parks Department	-	-	-	13,257
5130	Safety Program	-	-	-	226
5131	Fleet Services	-	-	-	2,856
5132	Community Affairs	-	-	-	502
5133	Legislative Affairs	-	-	-	38
5137	Emergency Preparedness	-	-	-	194
<b>Total for Special Events - PIP Expenses</b>		-	-	-	<b>232,329</b>

### Community Services – Special Events Summer Concerts (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	3,739
5002	Part Time Salaries	-	-	-	4,868
5003	Overtime Salaries	-	-	-	3,000
	Benefits Expense	-	-	-	875
	Payroll Taxes	-	-	-	722
5201	Outside Services	-	-	-	39,770
5212	Printing	-	-	-	2,500
5301	Materials and Supplies	-	-	-	1,800
5120	Board / GM Services	-	-	-	324
5121	Finance and Administration	-	-	-	546
5122	Information Technology	-	-	-	310
5123	Records Retention	-	-	-	86
5124	Human Resources	-	-	-	3,037
5129	Parks Department	-	-	-	4,710
5130	Safety Program	-	-	-	56
5131	Fleet Services	-	-	-	714
5132	Community Affairs	-	-	-	125
5133	Legislative Affairs	-	-	-	10
5137	Emergency Preparedness	-	-	-	48
<b>Total for Special Events - Summer Concerts</b>		-	-	-	<b>67,242</b>

### Community Services – Special Events Fall Festival (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	3,739
5002	Part Time Salaries	-	-	-	4,868
5003	Overtime Salaries	-	-	-	3,000
	Benefits Expense	-	-	-	875
	Payroll Taxes	-	-	-	722
5201	Outside Services	-	-	-	20,300
5212	Printing	-	-	-	2,500
5301	Materials and Supplies	-	-	-	7,700
5120	Board / GM Services	-	-	-	259
5121	Finance and Administration	-	-	-	437
5122	Information Technology	-	-	-	248
5123	Records Retention	-	-	-	69
5124	Human Resources	-	-	-	3,037
5129	Parks Department	-	-	-	4,382
5130	Safety Program	-	-	-	45
5131	Fleet Services	-	-	-	571
5132	Community Affairs	-	-	-	100
5133	Legislative Affairs	-	-	-	8
5137	Emergency Preparedness	-	-	-	39
<b>Total for Special Events - Fall Festival</b>		-	-	-	<b>52,900</b>

### Community Services – Special Events Winter Wonderland (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	3,739
5002	Part Time Salaries	-	-	-	3,994
5003	Overtime Salaries	-	-	-	3,000
	Benefits Expense	-	-	-	835
	Payroll Taxes	-	-	-	640
5201	Outside Services	-	-	-	37,350
5212	Printing	-	-	-	2,000
5301	Materials and Supplies	-	-	-	4,800
5120	Board / GM Services	-	-	-	324
5121	Finance and Administration	-	-	-	546
5122	Information Technology	-	-	-	310
5123	Records Retention	-	-	-	86
5124	Human Resources	-	-	-	3,037
5129	Parks Department	-	-	-	4,881
5130	Safety Program	-	-	-	56
5131	Fleet Services	-	-	-	714
5132	Community Affairs	-	-	-	125
5133	Legislative Affairs	-	-	-	10
5137	Emergency Preparedness	-	-	-	48
<b>Total for Events - Winter Wonderland</b>		-	-	-	<b>66,497</b>

### Community Services – Special Events Miscellaneous (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	3,739
5002	Part Time Salaries	-	-	-	12,730
5003	Overtime Salaries	-	-	-	3,000
	Benefits Expense	-	-	-	1,190
	Payroll Taxes	-	-	-	1,442
5201	Outside Services	-	-	-	15,800
5212	Printing	-	-	-	4,000
5301	Materials and Supplies	-	-	-	8,700
5120	Board / GM Services	-	-	-	259
5121	Finance and Administration	-	-	-	437
5122	Information Technology	-	-	-	248
5123	Records Retention	-	-	-	69
5124	Human Resources	-	-	-	3,796
5129	Parks Department	-	-	-	4,979
5130	Safety Program	-	-	-	45
5131	Fleet Services	-	-	-	571
5132	Community Affairs	-	-	-	100
5133	Legislative Affairs	-	-	-	8
5137	Emergency Preparedness	-	-	-	39
<b>Total for Events - Miscellaneous</b>		-	-	-	<b>61,153</b>

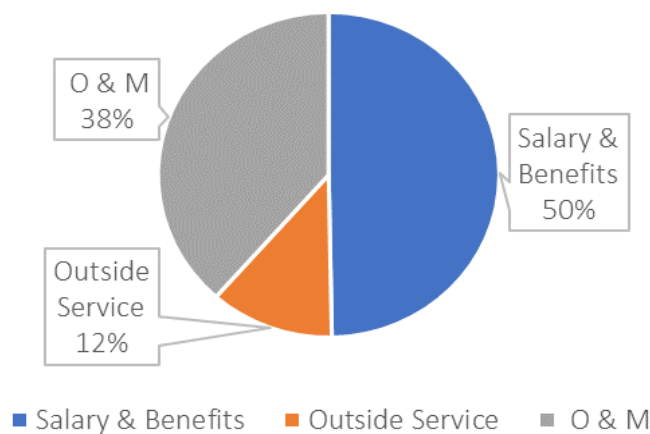
### Community Services – Reservation HNC (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	5,614
5002	Part Time Salaries	-	-	-	7,613
	Benefits Expense	-	-	-	2,054
	Payroll Taxes	-	-	-	1,102
5201	Outside Services	-	-	-	1,000
5212	Printing	-	-	-	200
5301	Materials and Supplies	-	-	-	1,500
5120	Board / GM Services	-	-	-	65
5121	Finance and Administration	-	-	-	109
5122	Information Technology	-	-	-	62
5123	Records Retention	-	-	-	17
5124	Human Resources	-	-	-	1,645
5129	Parks Department	-	-	-	1,792
5130	Safety Program	-	-	-	11
5131	Fleet Services	-	-	-	143
5132	Community Affairs	-	-	-	25
5133	Legislative Affairs	-	-	-	2
5137	Emergency Preparedness	-	-	-	10
<b>Total for Reservation - HNC</b>		-	-	-	<b>22,964</b>

## Community Services – Reservation ECC (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	13,141
5002	Part Time Salaries	-	-	-	45,552
5003	Overtime Salaries	-	-	-	1,201
	Benefits Expense	-	-	-	6,585
	Payroll Taxes	-	-	-	5,165
5105	Training	-	-	-	250
5115	Office Supplies	-	-	-	1,000
5201	Outside Services	-	-	-	17,000
5209	Uniforms	-	-	-	500
5212	Printing	-	-	-	1,700
5301	Materials and Supplies	-	-	-	29,200
5601	IT Equipment	-	-	-	1,000
5120	Board / GM Services	-	-	-	648
5121	Finance and Administration	-	-	-	1,093
5122	Information Technology	-	-	-	620
5123	Records Retention	-	-	-	172
5124	Human Resources	-	-	-	6,960
5129	Parks Department	-	-	-	10,458
5130	Safety Program	-	-	-	113
5131	Fleet Services	-	-	-	1,428
5132	Community Affairs	-	-	-	251
5133	Legislative Affairs	-	-	-	19
5137	Emergency Preparedness	-	-	-	97
<b>Total for Reservation - ECC</b>		-	-	-	<b>144,153</b>

### Reservation ECC Expenses

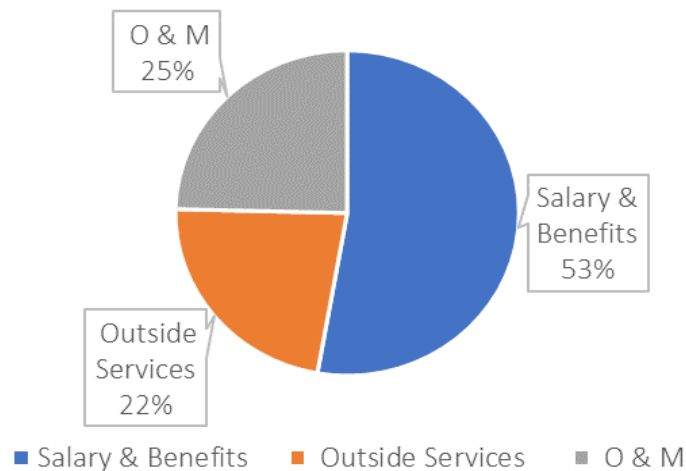




## Community Services – Reservation DESI (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	13,141
5002	Part Time Salaries	-	-	-	17,347
5003	Overtime Salaries	-	-	-	1,201
	Benefits Expense	-	-	-	5,452
	Payroll Taxes	-	-	-	2,577
5105	Training	-	-	-	400
5115	Office Supplies	-	-	-	1,000
5201	Outside Services	-	-	-	17,000
5209	Uniforms	-	-	-	1,000
5212	Printing	-	-	-	2,200
5301	Materials and Supplies	-	-	-	1,200
5601	IT Equipment	-	-	-	1,000
5120	Board / GM Services	-	-	-	324
5121	Finance and Administration	-	-	-	546
5122	Information Technology	-	-	-	310
5123	Records Retention	-	-	-	86
5124	Human Resources	-	-	-	3,923
5129	Parks Department	-	-	-	5,577
5130	Safety Program	-	-	-	56
5131	Fleet Services	-	-	-	714
5132	Community Affairs	-	-	-	125
5133	Legislative Affairs	-	-	-	10
5137	Emergency Preparedness	-	-	-	48
<b>Total for Reservation - DESI</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>75,239</b>

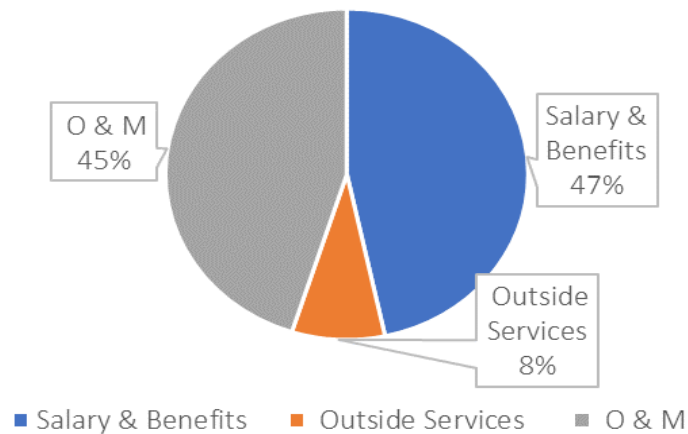
### Reservation Desi Expenses



## Community Services – Reservation Picnic Shelters (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	3,944
5002	Part Time Salaries	-	-	-	1,499
	Benefits Expense	-	-	-	856
	Payroll Taxes	-	-	-	447
5115	Office Supplies	-	-	-	1,000
5201	Outside Services	-	-	-	1,200
5212	Printing	-	-	-	1,500
5301	Materials and Supplies	-	-	-	1,500
5120	Board / GM Services	-	-	-	65
5121	Finance and Administration	-	-	-	109
5122	Information Technology	-	-	-	62
5123	Records Retention	-	-	-	17
5124	Human Resources	-	-	-	886
5129	Parks Department	-	-	-	1,195
5130	Safety Program	-	-	-	11
5131	Fleet Services	-	-	-	143
5132	Community Affairs	-	-	-	25
5133	Legislative Affairs	-	-	-	2
5137	Emergency Preparedness	-	-	-	10
<b>Total for Reservation - Picnic Shelters</b>		-	-	-	<b>14,471</b>

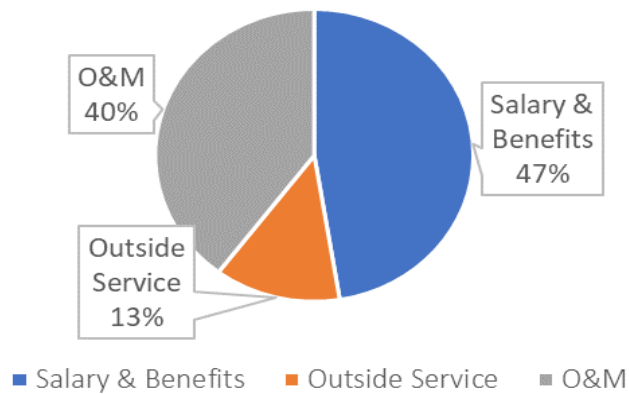
### Reservation Picnic Shelters Expenses



## Community Services – Reservation Volunteers (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	1,850
5002	Part Time Salaries	-	-	-	12,730
	Benefits Expense	-	-	-	751
	Payroll Taxes	-	-	-	1,279
5115	Office Supplies	-	-	-	1,200
5201	Outside Services	-	-	-	4,500
5209	Uniforms	-	-	-	500
5212	Printing	-	-	-	1,000
5301	Materials and Supplies	-	-	-	4,800
5120	Board / GM Services	-	-	-	130
5121	Finance and Administration	-	-	-	219
5122	Information Technology	-	-	-	124
5123	Records Retention	-	-	-	34
5124	Human Resources	-	-	-	2,531
5129	Parks Department	-	-	-	2,987
5130	Safety Program	-	-	-	23
5131	Fleet Services	-	-	-	286
5132	Community Affairs	-	-	-	50
5133	Legislative Affairs	-	-	-	4
5137	Emergency Preparedness	-	-	-	19
<b>Total for Reservation - Volunteers</b>		-	-	-	<b>35,016</b>
<b>TOTAL COMMUNITY SERVICES EXPENSES</b>		-	-	-	<b>1,840,849</b>

### Reservation Volunteers Expenses

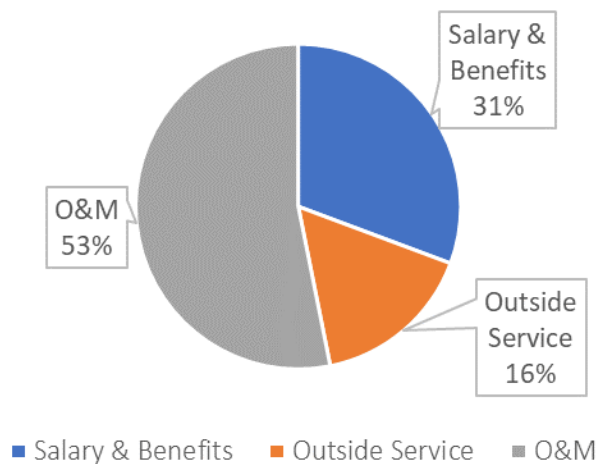


## Eastvale Parks Operating Expenses – Park & Facility Maintenance

### Park & Facility Maintenance – Park Maintenance (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	572,827
5002	Part Time Salaries	-	-	-	143,678
5003	Overtime Salaries	-	-	-	45,001
	Benefits Expense	-	-	-	209,985
	Payroll Taxes	-	-	-	57,405
5201	Outside Services	-	-	-	623,200
5209	Uniforms	-	-	-	35,000
5210	Equipment Rental	-	-	-	21,000
5301	Materials and Supplies	-	-	-	368,800
5407	General Repairs	-	-	-	235,000
5410	Tree Maintenance	-	-	-	208,000
5411	Planting Repairs	-	-	-	5,000
5412	Irrigation Repairs	-	-	-	90,000
5502	Water	-	-	-	579,200
5120	Board / GM Services	-	-	-	21,725
5121	Finance and Administration	-	-	-	36,608
5122	Information Technology	-	-	-	20,781
5123	Records Retention	-	-	-	5,778
5124	Human Resources	-	-	-	195,254
5129	Parks Department	-	-	-	318,372
5130	Safety Program	-	-	-	3,780
5131	Fleet Services	-	-	-	47,832
5132	Community Affairs	-	-	-	8,407
5133	Legislative Affairs	-	-	-	637
5137	Emergency Preparedness	-	-	-	3,244
<b>Total for Park Maintenance</b>		-	-	-	<b>3,856,514</b>

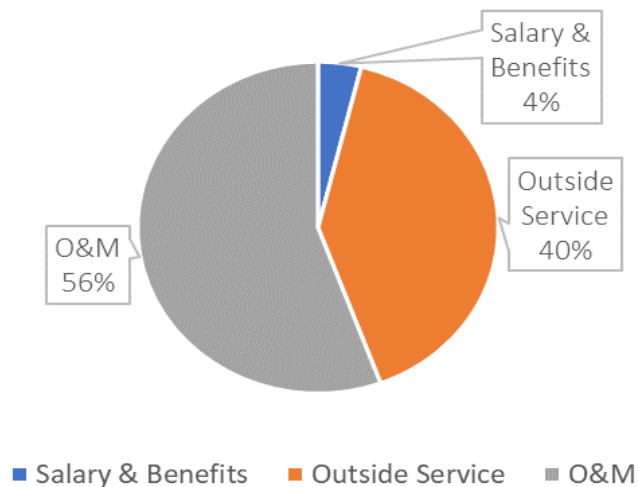
Park Maintenance Expenses



## Park & Facility Maintenance – Eastvale Park Maintenance (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	79,763
	Benefits Expense	-	-	-	22,516
	Payroll Taxes	-	-	-	5,677
5201	Outside Services	-	-	-	1,130,000
5301	Materials and Supplies	-	-	-	3,000
5407	General Repairs	-	-	-	65,000
5410	Tree Maintenance	-	-	-	309,000
5412	Irrigation Repairs	-	-	-	340,000
5501	Electricity	-	-	-	54,050
5502	Water	-	-	-	505,633
5120	Board / GM Services	-	-	-	17,315
5121	Finance and Administration	-	-	-	29,177
5122	Information Technology	-	-	-	16,562
5123	Records Retention	-	-	-	4,605
5124	Human Resources	-	-	-	13,667
5129	Parks Department	-	-	-	143,900
5130	Safety Program	-	-	-	3,012
5131	Fleet Services	-	-	-	38,123
5132	Community Affairs	-	-	-	6,700
5133	Legislative Affairs	-	-	-	508
5137	Emergency Preparedness	-	-	-	2,586
<b>Total for Eastvale Park Maintenance</b>		-	-	-	<b>2,790,794</b>
<b>TOTAL FOR PARK MAINTENANCE</b>					<b>6,647,308</b>

Eastvale Park Expenses



Park & Facility Maintenance – ECC Facility Maintenance (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	86,039
5002	Part Time Salaries	-	-	-	57,468
5003	Overtime Salaries	-	-	-	3,500
	Benefits Expense	-	-	-	27,121
	Payroll Taxes	-	-	-	11,358
5201	Outside Services	-	-	-	96,700
5301	Materials and Supplies	-	-	-	34,000
5501	Electricity	-	-	-	281,500
5502	Water	-	-	-	55,000
5120	Board / GM Services	-	-	-	4,410
5121	Finance and Administration	-	-	-	7,431
5122	Information Technology	-	-	-	4,218
5123	Records Retention	-	-	-	1,173
5124	Human Resources	-	-	-	39,608
5129	Parks Department	-	-	-	65,047
5130	Safety Program	-	-	-	767
5131	Fleet Services	-	-	-	9,709
5132	Community Affairs	-	-	-	1,706
5133	Legislative Affairs	-	-	-	129
5137	Emergency Preparedness	-	-	-	659
<b>Total for ECC Facility Maintenance</b>		-	-	-	<b>787,543</b>

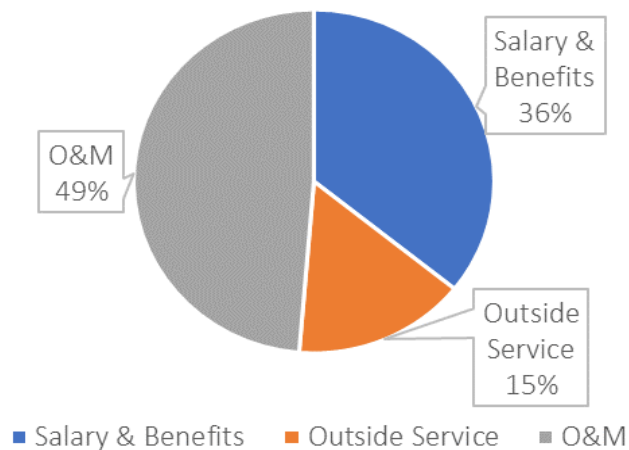
Park & Facility Maintenance – HNC Facility Maintenance (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	59,365
5003	Overtime Salaries	-	-	-	1,000
	Benefits Expense	-	-	-	18,010
	Payroll Taxes	-	-	-	4,487
5201	Outside Services	-	-	-	35,000
5301	Materials and Supplies	-	-	-	4,500
5503	Refuse	-	-	-	75,000
5120	Board / GM Services	-	-	-	1,167
5121	Finance and Administration	-	-	-	1,967
5122	Information Technology	-	-	-	1,117
5123	Records Retention	-	-	-	310
5124	Human Resources	-	-	-	10,756
5129	Parks Department	-	-	-	17,432
5130	Safety Program	-	-	-	203
5131	Fleet Services	-	-	-	2,570
5132	Community Affairs	-	-	-	452
5133	Legislative Affairs	-	-	-	34
5137	Emergency Preparedness	-	-	-	174
<b>Total for HNC Facility Maintenance</b>		-	-	-	<b>233,545</b>

## Park & Facility Maintenance – Desi Facility Maintenance (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	51,688
5003	Overtime Salaries	-	-	-	1,000
	Benefits Expense	-	-	-	15,840
	Payroll Taxes	-	-	-	3,881
5201	Outside Services	-	-	-	31,500
5501	Electricity	-	-	-	12,000
5502	Water	-	-	-	55,000
5120	Board / GM Services	-	-	-	1,038
5121	Finance and Administration	-	-	-	1,748
5122	Information Technology	-	-	-	993
5123	Records Retention	-	-	-	276
5124	Human Resources	-	-	-	9,238
5129	Parks Department	-	-	-	15,241
5130	Safety Program	-	-	-	181
5131	Fleet Services	-	-	-	2,285
5132	Community Affairs	-	-	-	402
5133	Legislative Affairs	-	-	-	30
5137	Emergency Preparedness	-	-	-	155
<b>Total for DESI Facility Maintenance</b>		-	-	-	<b>202,494</b>
<b>TOTAL FOR FACILITY MAINTENANCE</b>					<b>1,223,581</b>
<b>TOTAL FOR PARK AND FACILITY MAINTENANCE</b>					<b>7,870,889</b>

### Desi Facility Maintenance Expenses



### Park Security & Facility Operations – Parks Security (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	59,304
	Benefits Expense	-	-	-	15,839
	Payroll Taxes	-	-	-	5,052
5201	Outside Services	-	-	-	253,000
5120	Board / GM Services	-	-	-	2,010
5121	Finance and Administration	-	-	-	3,388
5122	Information Technology	-	-	-	1,923
5123	Records Retention	-	-	-	535
5124	Human Resources	-	-	-	14,932
5129	Parks Department	-	-	-	27,198
5130	Safety Program	-	-	-	350
5131	Fleet Services	-	-	-	4,426
5132	Community Affairs	-	-	-	778
5133	Legislative Affairs	-	-	-	59
5137	Emergency Preparedness	-	-	-	300
<b>Total for Parks Security</b>		-	-	-	<b>389,093</b>

### Park Security & Facility Operations – ECC Reception Ops (New Account Structure)

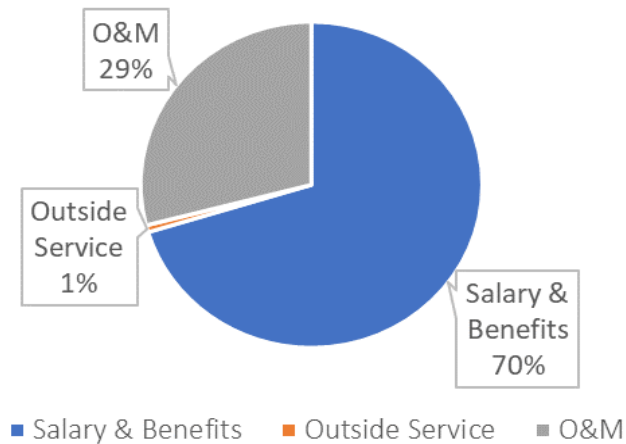
Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	39,178
5002	Part Time Salaries	-	-	-	250,720
5003	Overtime Salaries	-	-	-	2,499
	Benefits Expense	-	-	-	22,585
	Payroll Taxes	-	-	-	25,949
5105	Training	-	-	-	1,000
5110	Rents and Leases	-	-	-	73,200
5115	Office Supplies	-	-	-	5,000
5201	Outside Services	-	-	-	14,400
5209	Uniforms	-	-	-	2,500
5212	Printing	-	-	-	1,500
5301	Materials and Supplies	-	-	-	18,200
5505	Phone	-	-	-	17,400
5507	Internet	-	-	-	11,000
5602	Software	-	-	-	1,000
5120	Board / GM Services	-	-	-	2,659
5121	Finance and Administration	-	-	-	4,480
5122	Information Technology	-	-	-	2,543
5123	Records Retention	-	-	-	707
5124	Human Resources	-	-	-	37,963
5129	Parks Department	-	-	-	50,288
5130	Safety Program	-	-	-	463
5131	Fleet Services	-	-	-	5,854
5132	Community Affairs	-	-	-	1,029
5133	Legislative Affairs	-	-	-	78
5137	Emergency Preparedness	-	-	-	397
<b>Total for ECC Reception Operations</b>		-	-	-	<b>592,592</b>



## Park Security & Facility Operations – HNC Reception Ops (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	30,394
5002	Part Time Salaries	-	-	-	72,758
	Benefits Expense	-	-	-	9,952
	Payroll Taxes	-	-	-	8,946
5105	Training	-	-	-	500
5115	Office Supplies	-	-	-	1,200
5201	Outside Services	-	-	-	1,200
5209	Uniforms	-	-	-	1,200
5212	Printing	-	-	-	1,500
5301	Materials and Supplies	-	-	-	4,500
5505	Phone	-	-	-	3,660
5602	Software	-	-	-	500
5120	Board / GM Services	-	-	-	778
5121	Finance and Administration	-	-	-	1,311
5122	Information Technology	-	-	-	744
5123	Records Retention	-	-	-	207
5124	Human Resources	-	-	-	14,551
5129	Parks Department	-	-	-	17,422
5130	Safety Program	-	-	-	135
5131	Fleet Services	-	-	-	1,713
5132	Community Affairs	-	-	-	301
5133	Legislative Affairs	-	-	-	23
5137	Emergency Preparedness	-	-	-	116
<b>Total for HNC Reception Operations</b>		-	-	-	<b>173,613</b>

### HNC Reception Operations Expenses

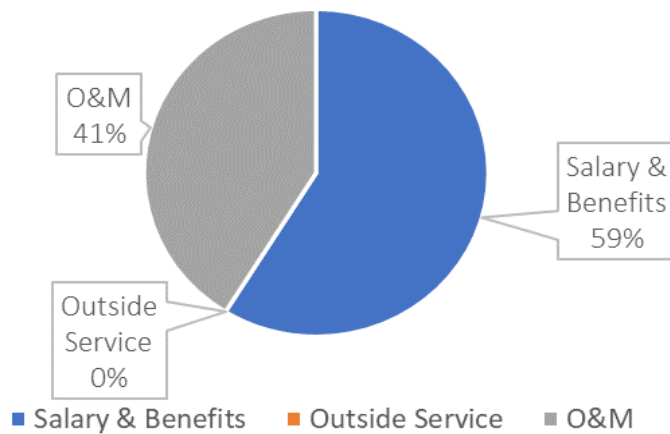


## Park Security & Facility Operations – Desi Reception Ops (New Account Structure)

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Operations Salaries	-	-	-	34,459
5002	Part Time Salaries	-	-	-	15,600
	Benefits Expense	-	-	-	11,662
	Payroll Taxes	-	-	-	4,009
5105	Training	-	-	-	500
5301	Materials and Supplies	-	-	-	5,000
5505	Phone	-	-	-	1,830
5507	Internet	-	-	-	2,000
5120	Board / GM Services	-	-	-	778
5121	Finance and Administration	-	-	-	1,311
5122	Information Technology	-	-	-	744
5123	Records Retention	-	-	-	207
5124	Human Resources	-	-	-	14,175
5129	Parks Department	-	-	-	17,127
5130	Safety Program	-	-	-	135
5131	Fleet Services	-	-	-	1,713
5132	Community Affairs	-	-	-	301
5133	Legislative Affairs	-	-	-	23
5137	Emergency Preparedness	-	-	-	116
<b>Total for DESI Reception Operations</b>		-	-	-	<b>111,692</b>

<b>TOTAL FOR SECURITY AND FACILITY OPERATIONS</b>	-	-	-	<b>1,266,990</b>
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### Desi Reception Operations Expenses



# Eastvale Parks Operating Expenses -Internal Programs & Administration Departments

## Internal Programs

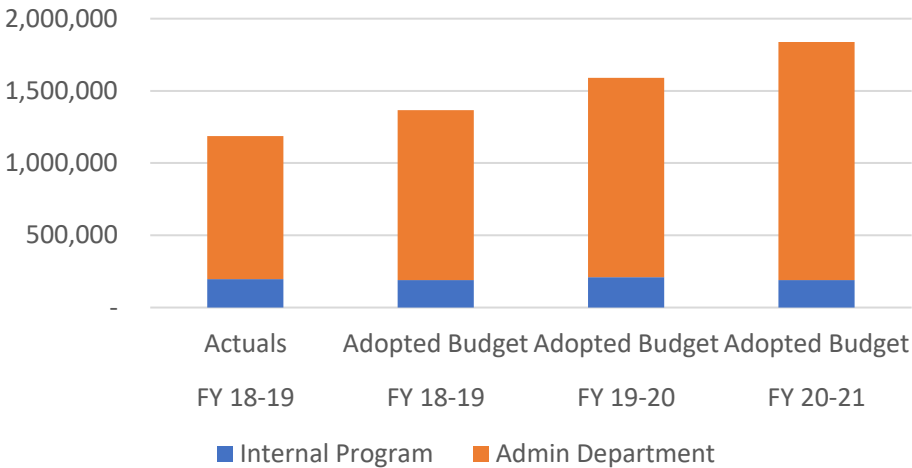
Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
	Safety Program	19,286	17,534	18,191	11,282
	Fleet Services	133,697	124,304	127,230	142,783
	Community Affairs	34,070	35,198	48,901	25,095
	Legislative Affairs	1,449	4,727	3,776	1,902
	Emergency Preparedness	7,861	7,800	11,641	9,684
<b>Total for Internal Programs Expenses</b>		<b>196,363</b>	<b>189,563</b>	<b>209,739</b>	<b>190,746</b>

## Administration Departments

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
	Board / GM Services	117,721	134,439	108,377	64,850
	Finance and Administration Department	192,862	208,556	215,032	109,276
	Information Technology Department	88,902	107,381	98,835	62,031
	Records Retention Department	24,542	30,597	33,181	17,249
	Human Resources Department	113,525	125,295	136,012	501,233
	Parks Department	452,171	571,205	788,685	892,717
<b>Total for Administration Dept. Expenses</b>		<b>989,723</b>	<b>1,177,473</b>	<b>1,380,122</b>	<b>1,647,356</b>

<b>TOTAL INTERNAL PROGRAMS &amp; ADMIN DEPT</b>		<b>1,186,086</b>	<b>1,367,036</b>	<b>1,589,861</b>	<b>1,838,102</b>
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Internal Programs & Admin Dept



## Eastvale Parks Non-Operating Activity

### Non-Operating Revenues

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4401	Facility Fees	-	-	3,782,095	1,697,259
4501	Interest Income	473,590	140,000	260,000	250,000
4601	Rental Income	143,715	140,000	180,000	180,000
4602	Gain / Loss on Sale of Assets	12,300	-	-	-
4605	Miscellaneous Income	56	-	-	-
4910	Tax Revenue Transfer to/from Other Funds	10,280	-	-	-
	Transfer from Restricted Reserves	1,484,912	4,290,000		2,013,042
	Transfer from Unrestricted Reserves	269,018	3,154,293	-	-
<b>Total Non-Operating Revenues</b>		<b>2,393,871</b>	<b>7,724,293</b>	<b>4,222,095</b>	<b>4,140,301</b>

### Non-Operating Expenses

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
6006	Investment and Arbitrage Expense	9,753	-	-	-
6007	Unrealized Gain / Loss	(267,137)	-	-	-
6101	Capital Operations & Maintenance Expen:	1,266,966	3,404,000	218,000	389,500
	Capital Facility Fees CIP	1,484,912	4,290,000	3,388,222	3,710,301
7002	Transfer to Graffiti	47,310	47,310	30,525	19,111
	Transfer to Designated Reserves	-	-	394,781	21,663
<b>Total Non-Operating Expenses</b>		<b>2,541,804</b>	<b>7,741,310</b>	<b>4,031,528</b>	<b>4,140,575</b>
<b>TOTAL NON-OPERATING ACTIVITY</b>		<b>(147,933)</b>	<b>(17,017)</b>	<b>190,567</b>	<b>(274)</b>

## Long-Range Financial Plans

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

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

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

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

## FIVE-YEAR FUND FORECAST

The District has forecast current year FY 2019-20 year-end results and projected four additional fiscal years beyond using the District's 5-year financial model. This forecast includes analysis of long-term obligations to determine the best financing fit for the District to balance current cash flow while reducing costs. These cost savings measures include the expedited funding of pension and post-employment benefit liabilities and debt refunding. A significant portion of the CIP included in the five-year CIP plan presented in the

Capital & Debt section will be funded using current working capital or facility fees collected from new developments; the larger significant projects such as the Northern source pipeline will be funded by either grants, state revolving funds, or otherwise financed.

## RATES AND CHARGES

As discussed in the previous section, water and wastewater rate revenue is expected to increase over the next five years due to new development and rate adjustments. Water and wastewater rate increases were adopted in March 2020 with a five-year implementation schedule.

Water and wastewater sales are expected to experience growth over the next five years due to development resulting in additional utility accounts. Sales per capita is expected to remain relatively neutral. Meter service charge revenue is expected to grow to reflect scheduled annual rate adjustments (3% water/4% wastewater) and development.

## OPERATING COST FORECAST

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

Salaries are adjusted in accordance with each employee bargaining units Memorandum of Understanding (MOU) with employee. The current MOU is in force through June 2021. In accordance with the MOU, retirement plan contributions, which are based on a percentage of salary, are expected to have nominal increases over the next year. In general, contract services and supplies are expected to increase with inflation.

## DEBT SERVICE FORECAST

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

## RATE FUNDED CAPITAL EXPENDITURES FORECAST

Revenue funded capital project spending is projected to average \$10.7M annually for water and \$10.2M for wastewater \$10.7 over the next five years. Projects included in the forecast are discussed in the five-year CIP section of this budget. For all five years, the cash reserves exceed the cash reserve targets. Unrestricted Reserves in excess of those needed to meet financial reserve targets are available to pay for a significant portion of the capital program over the next five years.

# DEPARTMENT INFORMATION

DEPARTMENT INFORMATION

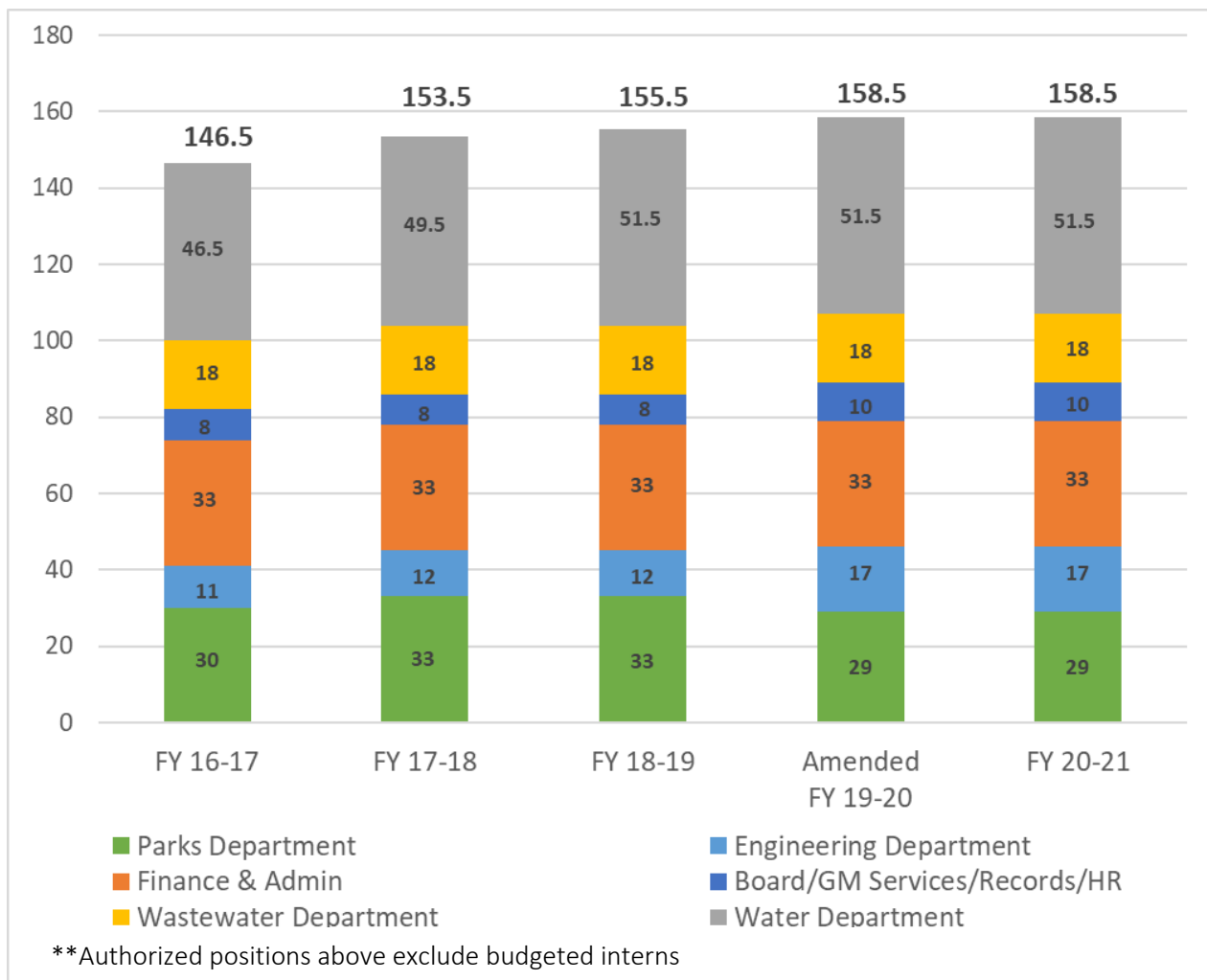


## PERSONNEL SUMMARY

The success of the day to day District operations is reliant on the commitment of its highly qualified work force. A historical summary of the authorized positions, a discussion of changes in authorized personnel for both FY 2019-20 and FY 2020-21 follow. The District's FY 2020-21 budget reflects the staff positions that have been authorized by the Board of Directors.

### Authorized Positions

The table below highlights the changes in personnel: All authorized positions are funded in the proposed budget for FY 2020-21.





For purposes of the Authorized Positions table above, departments are grouped as follows:

#### Board/GM Services

- Board/GM Services
- Record Retention
- Human Resources
- Emergency Preparedness
- Safety

#### Engineering Department

- Engineering
- Development Engineering
- Planning
- Community Affairs
- Legislative Affairs
- Conservation

#### Finance & Administration

- Finance
- Customer Service
- Information Technology
- IT SCADA

#### Parks Department

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

#### Wastewater Department

- Wastewater Administration
- Wastewater Operations
- Wastewater Collection
- Wastewater Industrial Waste

#### Water Department

- Water Administration
- Water Operations
- Water Production
- Water Treatment
- Water Distribution
- Facilities Maintenance
- Fleet Maintenance

### Changes in Personnel FY 2019-20

During the FY 2019-2020, to ensure that the District's organizational structure meets current operational needs, effectively supports succession planning, exhibits industry best practices, and aligns with the District's strategic planning goals, an evaluation of strengths, vulnerabilities and opportunities was initiated.

This evaluation has helped to identify several organizational adjustments that will provide immediate value to the District. These adjustments are not inclusive of all the recommended changes but center on those that will provide immediate focused and/or leadership support to the District.

In addition, several of the changes are in response to vacancies that were in place or are imminent due to planned retirements. Additional proposed organizational changes are still being evaluated. Following are the summarized changes that have occurred during FY 2019-20.

#### Deputy Director of Operations

The Deputy Director of Operations is a new position and has replaced the Water Operations & Facilities Manager position (vacant due to retirement in September 2019) within the District's organizational structure. In addition, this position oversees all wastewater operations. The current Sewer Operations Manager position is considered a "terminus position" and will not be replaced following the incumbent's planned retirement.

This reports directly to the Director of Engineering & Operations. This adjustment was made based on the size and scope of responsibilities of the operations group. With over 80 positions, this elevated position is responsible for all day-to-day operations and maintenance for the water and sewer enterprises. Combining water and sewer provides enhanced operational efficiency through team alignment and functional cross-training.

This position will result in a net zero headcount change for the District initially and a minus one headcount following the retirement of the Sewer Operations Manager.

#### Water Resource & Policy Manager

During the current FY 2019-20, the Water Resource & Policy Manager position was created and will be responsible for strategic water resource planning and compliance, water-use efficiency programs, legislative and intergovernmental actions for grants and represents the District's water resource interests externally. With nearly 60% of the annual Water Operating budget based on the production and acquisition of water and the need to effectively plan for long-term water supply reliability for the District, the use of this position is critical to secure cost-effective water needs. The Community Affairs Supervisor position is currently reporting to the Director of Parks & Community Affairs. Once this position is filled, the Community Affairs and Conservation Department will report to the Water Resource & Policy Manager.

Since this position was reflected in the FY 2019-20 Amended Budget, this position will result in a net zero headcount change for the District in FY 2020-21.

#### Parks & Recreation Manager

During the current FY 2019-20, the Parks & Recreation Manager position became vacant. Following an assessment of the duties of this position, an evaluation of the skillset and ability of the Park Services Supervisor and Park Maintenance Supervisor to assume additional duties and the significant fiscal constraints within the Parks & Recreation Division, the Board of Directors elected to eliminate the Parks & Recreation Manager position from the District's staffing plan and amend the FY 2019-20 budget accordingly.

Following the elimination of this position, staff will move forward with a review of the duties and compensation for subordinate staff to this position, such as the Park Services Supervisor, Park Maintenance Supervisor, and other support positions. This review will be done as part of the compensation study that is

currently in process by the District. It is anticipated that as part of next year's budget review, there will be additional amendments made to these positions that will reduce the cost savings realized by eliminating this position.

Since the elimination of this position was reflected in the FY 2019-20 Amended Budget, this position will result in a net zero headcount change for the District in FY 2020-21.

### Changes in Personnel FY 2020-21

In response to the current economic uncertainty associated with Covid-19, staff is deferring requests for any additional staff during the FY 2020-2021 budget but are planning to review the need for staffing adjustments to the Budget mid-year or when conditions otherwise stabilize.

The only staffing change proposed for the budget, was a reclassification for the Engineering Technician to promote to a Project Supervisor. The District operates and maintains a vast network of pipelines, storage, and treatment facilities to deliver water to customers and provide wastewater service. Maintaining high-quality service requires ongoing reinvestment in these infrastructures. To support the ongoing capital needs of the District, this reclass will primarily focus on moving capital projects to completion.

This position will independently manage the Capital Improvement Projects (CIP) and other projects related to the design and construction of water and wastewater distribution and collection systems. The position will manage projects from start to finish, from project planning to overseeing final inspection. The position also coordinates with consultants, designers, District staff, contractors, and other agencies to deliver projects.

This position reclassification will result in a net zero headcount change for the District.



## DEPARTMENT SUMMARIES

Jurupa Community Services District utilizes department based budgeting. Requested funds are associated with the expected results and performance is measured by indicators and will be reviewed with the

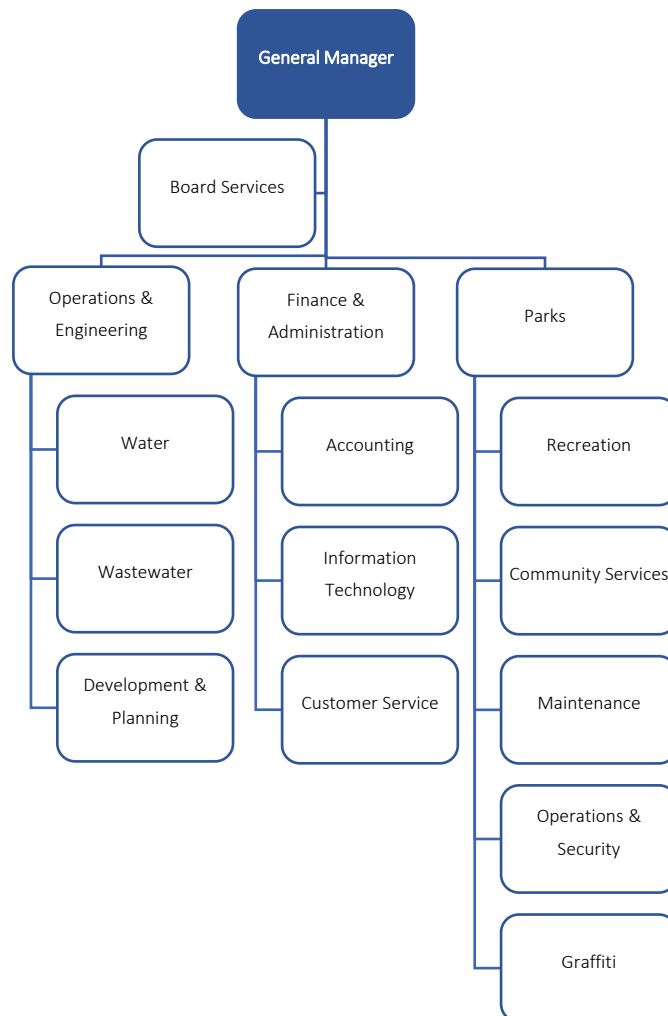
Governing Board. This result's oriented strategy provides the ability to monitor expenses related to a department or activity and track measurable benefits. Department-based budgeting results can be used in cost-benefit analyses, just as it would be in a business environment to determine the value of decisions and enhance transparency.

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

Each department has developed performance measures to quantify these work efforts. The progress on these performance measures are included in each department section commencing with the FY 2020-21 budget. For prior years for which these performance measures have not been quantified will be noted as "N/A". Incorporated KPIs are also industry benchmarks to help staff understand the District's performance in comparison to the water and wastewater industry. The Fiscal Year 2020-21 Budget is organized into the departments and internal programs. Departments support the administrative functions of the operational departments while Internal programs support a specific purpose or needs of other departments.

## Departments

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



## Internal Programs

- Emergency Preparedness
- Safety
- Community Affairs
- Legislative Affairs
- Fleet Maintenance
- Facilities Maintenance
- Conservation
- Planning
- Information Technology
- IT SCADA

# Board/GM Services

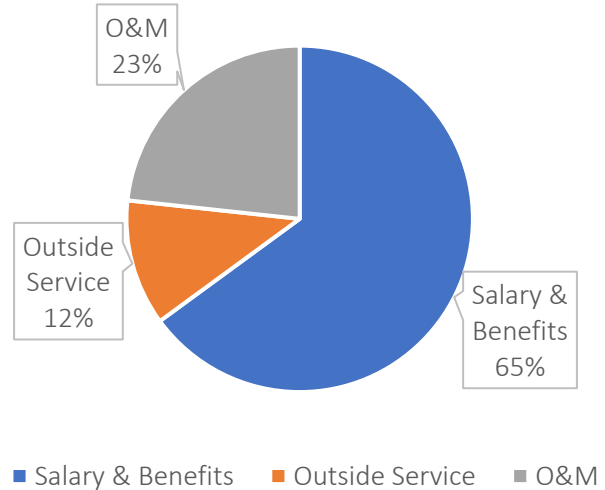
## Department Personnel

General Manager	1
Executive Services Manager/Secretary to the Board of Directors	1
Administrative Assistant	1
Administrative Secretary II	1
<b>Total Full Time</b>	<b>4</b>

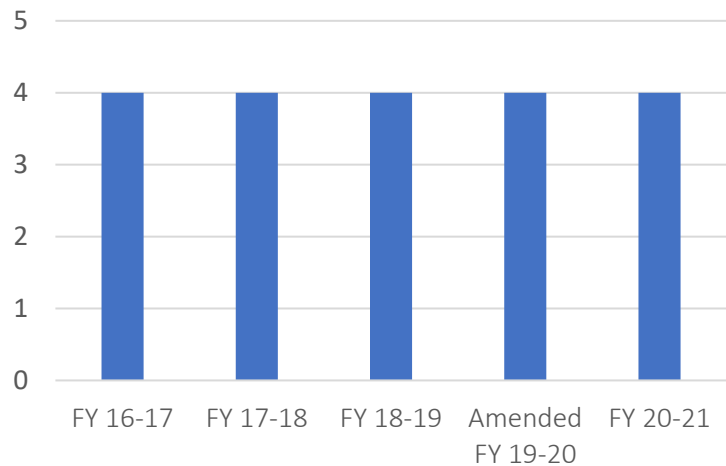
## Department Structure



## Department Expenses



## Budgeted Positions



## Mission

The Office of the Board/General Manager Services is responsible for the daily District operations, key objectives and initiatives, planning and programs, development and implementation of adopted policies, and strategic planning. The General Manager provides overall leadership and management of all District staff. This includes the management of all matters pertaining to the business of the Board and research on actions and policies of the Board by staff.

The Administrative staff are responsible for providing support to the General Manager and the Board of Directors. The General Manager serves as the liaison to the Board of Directors to implement the Board's goals and vision for the District. The General Manager is the first point of contact for surrounding regional entities and stakeholders and has compliance/reporting responsibilities for the District.

## Goals & Objectives

### Goal One – Organizational Leadership

Implement clear organizational action based on well-defined Board and Executive Team policies and procedures

#### Objectives

1. Goals and Objectives - Establish and implement goals, objectives and key performance indicators consistent with the Strategic Plan, the adopted budget and industry best practices
2. Performance Evaluation – Facilitate the General manager evaluations annually
3. Board Handbook - Update the Board of Directors Handbook and communicate new policies to staff

### Goal Two – Community Engagement and Transparency

Promote community engagement and transparency in Board of Directors meetings and elections

#### Objectives

1. 2020 Elections – Successfully coordinate 2020 elections in accordance with all internal and regulatory requirements
2. Community Participation – Ensure consistent Board of Directors and staff participation in community events
3. Transparency – Ensure that all agendas and documentation meet the industry standards for transparency

### Goal Three – Culture of Leadership

Cultivate a culture of progressive leadership that promotes creativity, challenges the status-quo and ensures an exciting/rewarding workplace

#### Objectives

1. Celebrate Success – Regularly extend meaningful and sincere acknowledgement and appreciation for outstanding accomplishments to coworkers and the JCSD team
2. Benchmarking – Participate in the 2020 American Water Works Association Utility Benchmarking survey

Human Resources

Finance &amp; Accounting

Information Technology

Records Retention

Customer Service

Engineering

Development Engineering

Water Administration

Wastewater Administration

Parks Administration

3. New Ideas – Facilitate a staff workgroup that will focus on identifying opportunities to amend stale policy and strive for greatness

## Prior Year Accomplishments (FY 2019/20)

1. Maintained strategic priorities through the Board of Directors Committee and Board meetings
2. Conducted a search for and hired a District General Manager and several key Executive Team members
3. Ensured financial strength by managing reserves and budget to within Board established policies
4. Implemented the use of Board workshops to provide detailed briefings on critical topics and receive specific policy feedback and direction
5. Promoted new standards for culture of teamwork, mutual respect and thoughtful leadership

## Levels of Service

The Board/GM Services Department has established Key Performance Indicators (KPIs) that align with the following Strategic Plan goals:

1. Enhance internal communications (E2)
2. Update best practices (F2)
3. Leverage governance opportunities to support alternative funding and community needs (F5)
4. Position JCSD as a leader in local and regional issues (G5)

## Key Performance Indicators

District Goal	Key Performance Indicator	Target	FY 2017/18	FY 2018/19	FY 2019/20
E2	Conduct All-Hands meetings	4	1	2	4
F2	Update KPI performance monthly	12	N/A	N/A	N/A
F2	Timely submittal of all documentation pursuant to transparency policies	100%	100%	100%	100%
G5	Strengthen Regional Partnerships through JCSD hosted events	10	2	3	3



## Department Budget Detail – Board/GM Services

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Wages and Salaries	\$ 432,914	\$ 446,113	\$ 476,690	\$ 500,596
5003	Overtime Salaries	1,576	1,300	2,000	2,000
	Benefits Expenses	205,909	190,316	202,024	231,698
	Payroll Taxes	26,098	33,948	31,285	34,740
5008	Directors Fees	23,000	36,000	36,000	36,000
5102	Travel - Directors	5,923	20,000	25,000	25,000
5104	Employee Conferences and Seminars	3,795	14,000	11,000	8,000
5105	Employee Training	-	3,000	3,000	3,000
5106	Postage	18	20,000	-	-
5107	Memberships, Dues, and Publications	45,296	56,300	54,500	58,500
5111	Election Expense	115,417	300,000	-	120,000
5115	Office Supplies	17,078	35,000	36,500	32,600
5117	Sponsorships	4,300	10,000	10,000	10,000
5201	Outside Services	209,255	39,600	42,800	145,800
5202	Engineering Services	21,326	5,000	15,000	28,000
5204	Legal Services	26,525	85,000	85,000	75,000
5207	Strategic Planning	13,416	2,000	10,000	10,000
5301	Materials and Supplies	17,149	35,000	25,000	25,000
5506	Wireless Devices	833	1,600	2,700	1,000
5601	IT Equipment	2,543	5,000	5,000	2,500
5603	Software Licensing	151	210	275	100
6010	Other Expenses	4,699	5,000	10,000	10,000
<b>Board/GM Services Department Total</b>		<b>1,177,221</b>	<b>1,344,387</b>	<b>1,083,774</b>	<b>1,359,534</b>

### Significant Changes

Budgeted Outside Services increased \$100K for Re-divisioning after 2020 census data.

Budgeted Election Expense increase \$120K for November, 2020 elections.

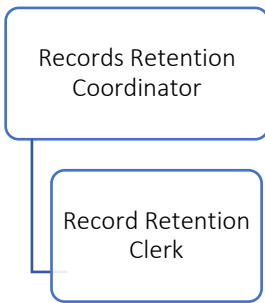


# RECORDS RETENTION

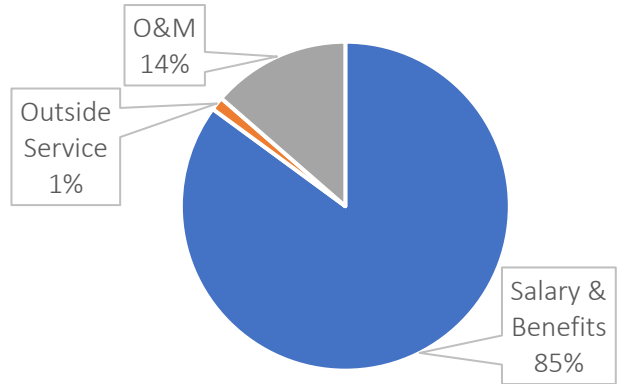
## Department Personnel

Record Retention Coordinator	1
Record Retention Clerk	1
<b>Total Full Time</b>	<b>2</b>

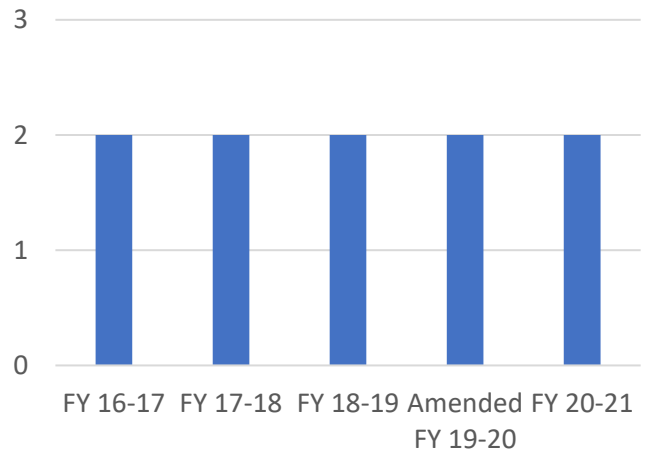
## Department Structure



## Department Expenses



## Budgeted Positions



## Mission

The Department takes responsibility for the systematic control of the creation, receipt, maintenance, use and disposition of District records. The department manages records through their lifecycle and minimizes costs associated with the storage and retrieval of documents. The Records Retention department responds to California Public Records Requests received

## Goals and Objectives

### Goal One – Expand District wide use of OnBase

Promote the use of On-Base for the District’s record retention and retrieval needs

#### Objectives

1. Expand the use of OnBase eForms and eSignatures
2. Utilize OnBase to manage Engineering documents and CityWorks images
3. Re-implement the OnBase-Agenda automated workflow solution

### Goal Two – Update and Develop Policies

Develop District policies that support legal record retention requirements

#### Objectives

1. Develop new polices: Social Media, Mobile Devices, and Email Policy
2. Update existing policies: Computer Usage and Record Retention Schedule
3. Conduct policy training workshops for staff and Board Members

### Goal Three - Create Preventive Maintenance (PM) & Work Order Templates

Develop an electronic library of updated infrastructure maintenance manuals and implement electronic work orders

#### Objectives

1. Locate and scan existing O&M manuals into OnBase
2. Develop a list of equipment with maintenance schedules
3. Create PMs in CityWorks

## Prior Year Accomplishments (FY 2019/20)

1. Worked with Individual users to improve their understanding of the Districts Records Retention procedures and the requirements set forth in the District’s Records Retention Schedule
2. Timely Completed over 70 PRA requests
3. Maintained the District’s transparency and compliance with all PRA regulations
4. Set up an electronic process allowing Engineering, Operations and Community Affairs to directly submit their documents in OnBase for proper retention and disposition

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

## Level of Service

The Records Retention Department has established Key Performance Indicator (KPIs) that align with the following Strategic Plan goals:

1. Improve information technology (D7)
2. Update best practices (F2)

## Key Performance Indicators

District Goal	Key Performance Indicator	Target	FY 2017/18	FY 2018/19	FY 2019/20
D7	Increase the number of OnBase Power users with Importing rights	10	2	4	6
F2	Create policies that compliment and support Records Management	8	1	1	3
D7	Number of PM's Created and Used	300	N/A	N/A	110

## Department Budget Detail – Records Retention

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Wages and Salaries	\$ 144,956	\$ 177,538	\$ 178,554	\$ 193,441
5002	Overtime Salaries	-	-	-	
	Benefits Expenses	56,944	67,030	80,290	98,384
	Payroll Taxes	12,106	14,749	14,815	15,788
5104	Employee Conferences and Seminars	1,634	3,880	3,880	3,400
5105	Employee Training	-	6,100	6,100	8,000
5107	Memberships, Dues, and Publications	430	670	670	800
5115	Office Supplies	3,092	7,000	7,000	7,000
5201	Outside Services	2,357	1,000	12,500	4,800
5204	Legal Services	3,643	1,500	1,500	5,000
5604	Software Maintenance	20,261	26,500	26,500	25,000
<b>Records Retention Department Total</b>		<b>245,423</b>	<b>305,967</b>	<b>331,809</b>	<b>361,613</b>

## Significant Changes

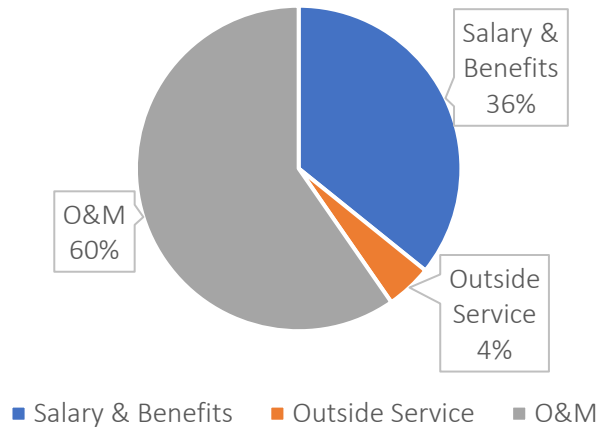
No significant changes in the Record Retention department budget for FY 2020-21

# HUMAN RESOURCES

## Department Personnel

Human Resources Manager	1
Safety & Emergency Response Officer	1
Human Resources Analyst	1
Human Resources Specialist	1
<b>Total Full Time</b>	<b>4</b>
Intern	0.5
<b>Total Part Time</b>	<b>0.5</b>

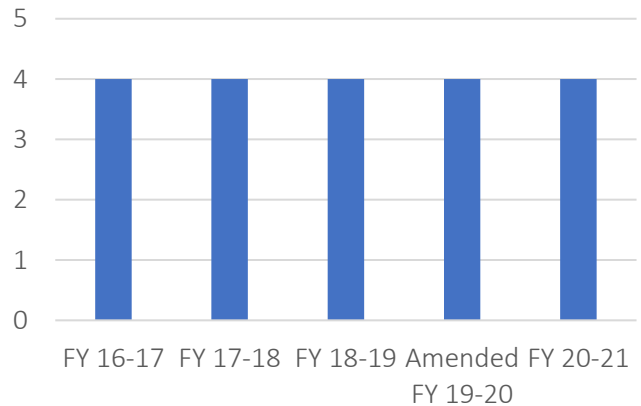
## Department Expense



## Department Structure



## Budgeted Positions



## Mission

The Human Resources Department is the first point of contact for all employees. This department is responsible for fostering a workforce which supports District goals and objectives in a safe and secure environment. Human Resources is responsible for recruitment and onboarding, benefit and pension plans development, policies and procedures, employee and labor relations, training and development, employee engagement, classification and compensation, safety programs and emergency preparedness programs as well as administration of employee documentation and files. Human Resources strives to partner with employees across the District to promote collaboration, reinforce customer service, and inspire excellence.

## Goals & Objectives

### Goal One – Organizational Culture

Promote an engaging organizational culture that supports a positive and encouraging work environment

#### Objectives

1. Employee Engagement – Conduct annual surveys to measure and promote strong employee engagement
2. Performance Reviews – Complete all performance reviews in a timely, constructive and results oriented manner
3. Top Workplace – Achieve recognition as a Top Workplace in Inland Empire (by Inland News Group)

### Goal Two – Recruitment & Retention

Implement internal processes and programs that maximize talent attraction and retention of high-performing team members

#### Objectives

1. Labor Agreements – Negotiate a multiyear MOU that thoughtfully balances District fiscal commitments and employee morale
2. Total Compensation Report – Develop and distribute a report for staff that outlines district total compensation (salary and all benefits)
3. New Hire Screening – Expand the hiring process to include a more holistic assessment, encompassing technical competencies and organizational fit

### Goal Three – Training & Development

Ensure that the District provides technical and leadership training that supports top-notch performance and outstanding leadership

#### Objectives

1. Training Program – Launch a formal training program that supports technical and leadership development, as well as safety for all team classifications
2. Career Ladder – Develop and implement a career ladder planning tool that will be used to support professional growth and career planning for all team members
3. Succession Plan – Create a succession plan to support staffing needs and current goals

Board/GM  
Services

Human  
Resources

Finance &  
Accounting

Information  
Technology

Records  
Retention

Customer  
Service

Engineering

Development  
Engineering

Water  
Administration

Wastewater  
Administration

Parks  
Administration

## Prior Year Accomplishments (FY 2019/20)

1. MOU Extension – Executed 2-year MOU for each bargaining unit
2. Critical Staffing – Filled critical leadership and staff positions with outstanding candidates
3. Performance Reviews – Implemented process to ensure annual review feedback to all team members
4. Customer Service – Staffing and process overhaul that cultivates a culture of support and collaboration

## Levels of Service

The Human Resources Department has established Key Performance Indicators (KPIs) that align with the following Strategic Plan goals:

1. Enhance internal communication (E2)
2. Review and communicate performance expectations (E5)
3. Refocus recruitment strategy (E7)
4. Ensure employee safety and support well-being (E8)

## Key Performance Indicators

District Goal	Key Performance Indicator	Target	FY 2017/18	FY 2018/19	FY 2019/20
E2	Employee engagement survey participation	>80%	43%	55%	48%
E5	Timely performance reviews	>95%	60%	55%	53%
E7	Non-retirement turnover rate	<7%	7%	5%	8%
E8	Lost time accidents	<2	1	3	1
E8	Training hours per employee	>80	62	70	77

## Department Budget Detail – Human Resources

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Wages and Salaries	\$ 303,316	\$ 270,566	\$ 264,435	\$ 288,487
5002	Intern / Part Time Salaries	12,011	11,440	11,874	14,088
5003	Overtime Salaries	344	500	1,000	1,000
	Benefits Expense	136,256	112,343	118,515	143,772
	Payroll Taxes	24,321	22,241	20,620	22,841
5060	Long - Term Disability Insurance	70,774	80,000	80,000	96,000
5061	Short - Term Disability Insurance	57,291	-	60,000	60,000
5062	Worker's Compensation Insurance	351,518	500,000	525,000	400,000
5104	Employee Conferences and Seminars	605	8,500	10,350	10,350
5105	Employee Training	4,604	10,350	20,350	69,400
5107	Memberships, Dues, and Publications	574	848	848	1,130
5112	Education Reimbursements	149	-	-	-
5113	Employee Recognition Events	15,371	36,500	45,000	35,000
5115	Office Supplies	2,244	4,800	3,750	4,100
5201	Outside Services	84,859	75,000	90,000	60,000
5204	Legal Services	43,889	70,000	70,000	70,000
5206	Other Professional Services	11,378	25,000	21,700	15,200
5301	Materials and Supplies	1,313	5,500	2,500	2,500
5506	Wireless Devices	-	-	-	480
5601	IT Equipment	-	-	-	2,500
5602	Software Licensing	111	570	480	-
5604	Software Maintenance	14,307	18,795	14,195	17,000
<b>Human Resources Department Total</b>		<b>1,135,235</b>	<b>1,252,953</b>	<b>1,360,617</b>	<b>1,313,848</b>

### Significant Changes

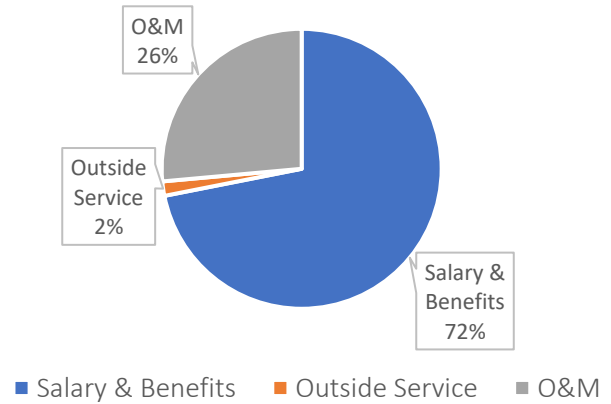
\$125K decrease in budgeted Workers Compensation Insurance premium as result of improved insured risk profile

# FINANCE & ACCOUNTING

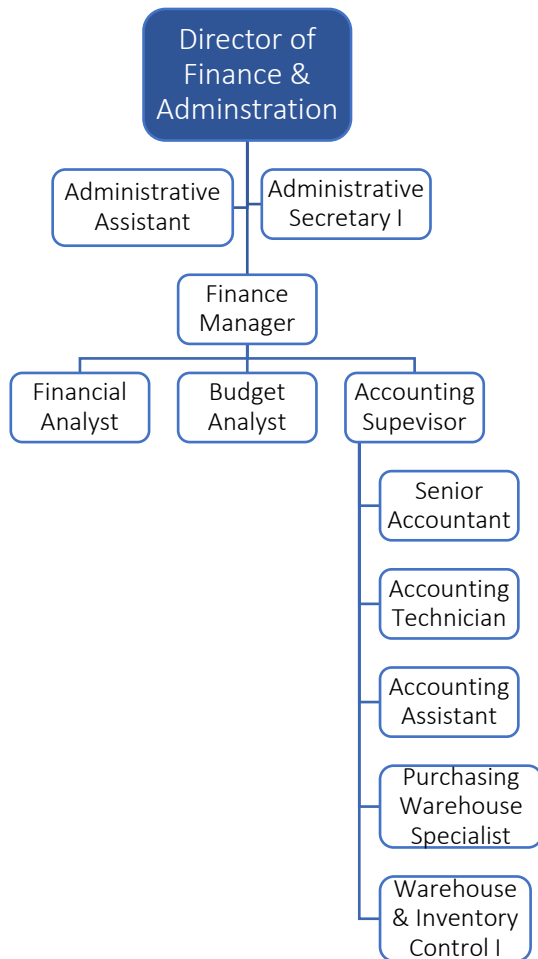
## Department Personnel

Director of Finance & Administration	1
Finance Manager	1
Accounting Supervisor	1
Financial Analyst	1
Budget Analyst	1
Senior Accountant	1
Administrative Assistant	1
Administrative Secretary I	1
Purchasing Warehouse Specialist	1
Accounting Technician	1
Accounting Assistant	1
Warehouse & Inventory Control I	1
<b>Total Full Time</b>	<b>12</b>

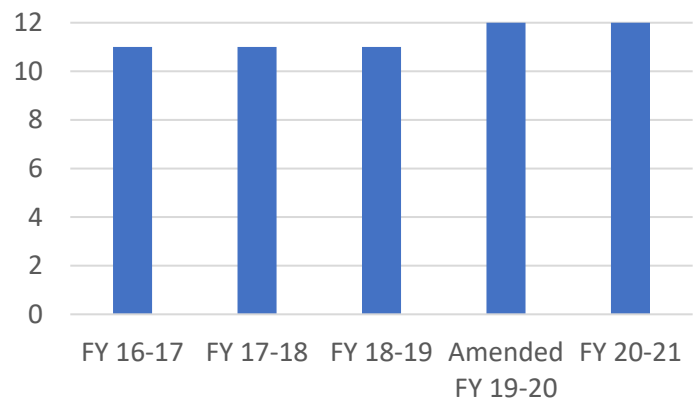
## Department Expenses



## Department Structure



## Budgeted Positions





Board/GM Services
Human Resources
<b>Finance &amp; Accounting</b>
Information Technology
Records Retention
Customer Service
Engineering
Development Engineering
Water Administration
Wastewater Administration
Parks Administration

## Mission

To provide accurate, timely and authoritative financial information and analysis to management for use in strategic planning, investment planning and evaluation of operations. To develop and implement sound fiscal policies and procedures that ensure accurate reporting responsible stewardship and safeguarding of assets. To pursue the establishment of a stable, reliable and readily accessible technology infrastructure to sufficiently meet the District's needs. The Finance and Accounting Department is committed to being professional, courteous, and efficient showing genuine concern for the needs and well-being of all citizens, vendors, management, and employees.

## Goals & Objectives

### Goal One – Continually Strengthen Financial Stability

Monitor District water and sewer rate structure and manage district debt structure to provide for financial stability

#### Objectives

1. Gain Efficient use of Capital – Monitor opportunities to refund District Certificates of Participation and CFD bonds and target high bond credit ratings to reduce interest expense and maintain low cost of funding
2. Seek Flexible Sources of Financing – Negotiate loan agreement with SWRCB for the State Revolving Fund Loan for the JCSD Regional Recycled Water Program
3. Rate Predictability and Equity -- Complete cost of service/rate study for IEBL customers to achieve fair allocation of cost of service recovery and to ease the administrative burden

### Goal Two – Maintain and Improve Sound Financial Policies

Verify District financial policies and practices adhere to industry best practices

#### Objectives

1. Investments – Update Investment Policy for benchmarking of invested funds to increase investment income
2. Claims for Damages – Facilitate coordination of damage and insurance claims against other parties for expedited resolution and greater recovery of damages
3. Increased Focus on Contract Management- Implement District procedures to adhere to industry best practices and quality control standards when negotiating vendor contracts

### Goal Three – Enhance Accounting and Financial Reporting for the Internal and External Stakeholders

Verify that the District financial reporting adhere to industry best practices

#### Objectives

1. Two-Year Budget - Create and implement two-year budget format for District’s budget document
2. GFOA Budget Award – Submit and attain award from Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the FY 2020-21 Budget report

3. Comprehensive Annual Financial Report – Achieve Certificate of Excellence in Financial Reporting from GFOA for FY 2019-20 Comprehensive Annual Financial Report

#### Goal Four – Streamline Payroll Workflows

Implement Executime electronic time keeping system for paperless payroll processing; provide training for new software, integrate added reporting features, manage time off request and empower team members

##### Objectives

1. Implementation - Complete software implementation during FY 2020-21
2. Employee Engagement – Conduct employee training and empower employees to use online processes
3. Modernize Workflow – Utilize Executime abilities to integrate with New World ERP to reduce timesheet gathering, reconciliation of manual timesheet input, payroll processing and share accountability for data

#### Goal Five – Increase Application of Financial Reporting Software

Expand integrations of Caseware software for monthly financial reporting and budgeting and continue to advance reporting features

##### Objectives

1. Launch Monthly Financial Reporting – Standardized monthly financial statements reporting using Caseware for ease of preparation and analysis during fiscal FY 2020-21
2. Expand Comprehensive Annual Financial Report (CAFR) – Continue to expand features in Caseware for seamless preparation of CAFR into second year of implementation
3. Evaluate Budget Reporting – Assess use of Caseware for budget document and reporting to modernize preparation and distribution of information

#### Prior Year Accomplishments (FY 2019/20)

1. Updated five-year customer rate plan - Completed Comprehensive Cost of Service Study and financial model; adopted new rate plan, implemented new rate structure and updated reservice policies
2. Debt Service savings – Refunded bonds for qualifying CFD's resulting in over \$11.5M of interest savings for our residents reducing both District debt service payments and CFD Mello Roo's tax assessments. Refunded bonds for District Water and Wastewater COP debt resulting in over \$1.1M of interest savings
3. Completed streetlight financing and performed LED fixture conversion to provide energy cost savings and visual and environmental enhancements
4. Received GFOA Award for District's FY 2018-19 CAFR
5. Received GFOA Award for District's Annual FY 2019-20 Budget
6. Implemented Caseware for the compilation and preparation of the CAFR for FY 2018-19
7. Updated the District's Procurement Policy and received Board approval

## Levels of Service

The Finance Department has established Key Performance Indicators (KPIs) that align with the Following Strategic Plan goals:

1. Enhance reporting and transparency (D1)
2. Assess District's financial health (D2)
3. Prioritize new programs, software and applications (D6)
4. Obtain local and regional recognition (D3)

## Key Performance Indicators

District Goal	Key Performance Indicator	Target	FY 2017/18	FY 2018/19	FY 2019/20
D2	Debt Service Coverage Ratio	>1.5x	3.5x	4.6x	Not yet available
D2	District Bond Ratings	AA (Sewer) AA+ (Water)	AA (Sewer) AA+ (Water)	AA (Sewer) AA+ (Water)	AA (Sewer) AA+ (Water)
D6	Days to prepare and present CAFR after fiscal year end	167 days	149 Days	211 Days	Not yet available
D2	Number of District financial Policies updated	3	2	2	3
D2	Reserve balance policy targets met at year-end	5	5	5	5

## Department Budget Detail - Finance

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	\$ 900,873	\$ 952,780	\$ 952,907	\$ 1,018,475
5003	Overtime Salaries	4,148	1,500	1,000	1,000
	Benefits Expense	353,415	376,210	434,381	553,013
	Payroll Taxes	69,387	70,714	71,247	74,673
5104	Employee Conferences and Seminars	2,624	10,000	10,500	9,500
5105	Employee Training	1,037	3,500	3,500	3,500
5107	Memberships, Dues, and Publications	3,472	3,600	4,100	3,920
5109	Insurance Expense	349,644	350,000	355,000	400,000
5115	Office Supplies	8,604	8,000	9,250	8,500
5201	Outside Services	45,557	131,000	100,000	38,000
5203	Auditing Services	46,200	37,000	35,000	35,000
5204	Legal Services	47,700	20,000	25,000	15,000
5206	Other Professional Services	1,431	2,500	2,500	2,500
5209	Uniforms	3,116	3,200	4,000	4,000
5212	Printing	2,322	2,500	3,325	3,325
5301	Materials and Supplies	1,624	1,000	2,000	3,000
5506	Wireless Devices	1,255	3,440	1,500	1,500
5601	IT Equipment	-	-	18,312	2,500
5602	Software	142	-	-	-
5603	Software Licensing	796	3,120	11,300	12,500
5604	Software Maintenance	85,297	105,500	105,500	101,001
<b>Finance Department Total</b>		<b>1,928,644</b>	<b>2,085,564</b>	<b>2,150,322</b>	<b>2,290,907</b>

### Significant Changes

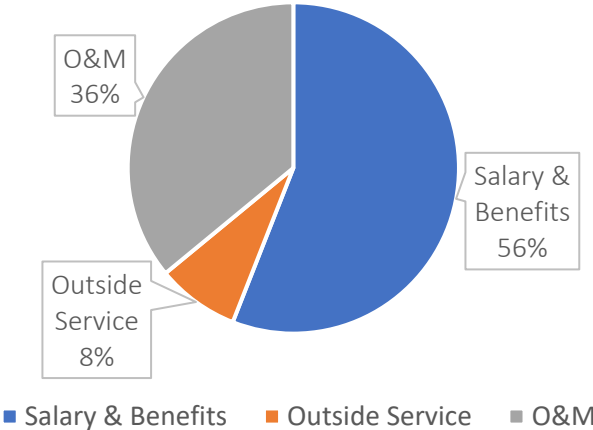
\$45k increase in budgeted commercial liability insurance premium due to rate increase

# INFORMATION TECHNOLOGY

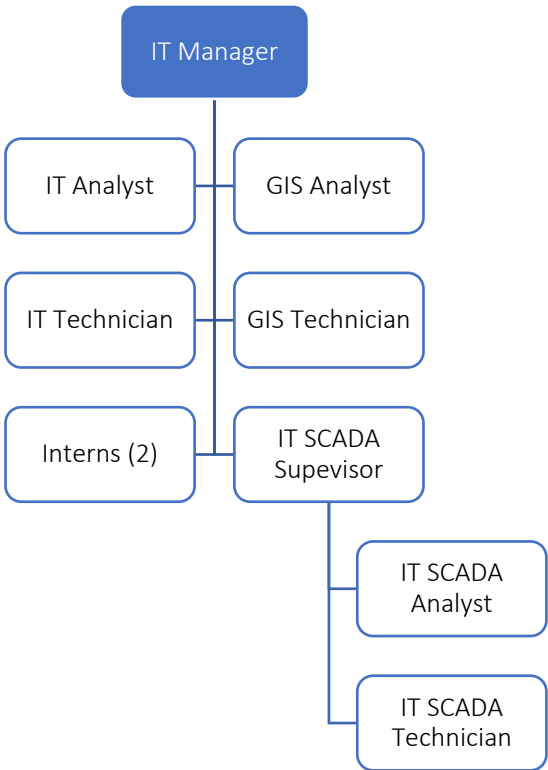
## Department Personnel

Information Technology Manager	1
IT SCADA Supervisor	1
IT Analyst	1
IT SCADA Analyst	1
GIS Analyst	1
IT Technician	1
IT SCADA Technician	1
GIS Technician	1
<b>Total Full Time</b>	<b>8</b>
Intern	1
<b>Total Part Time</b>	<b>1</b>

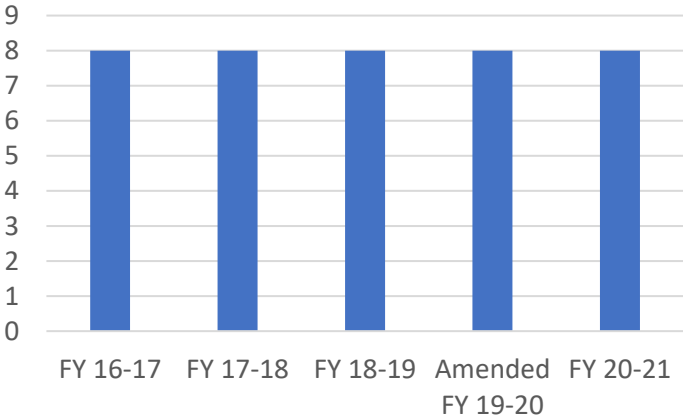
## Department Expenses



## Department Structure



## Budgeted Positions



## Mission

Information Technology will endeavor to exceed expectations for technology-based services in a cost-effective manner to facilitate the District's commitment to providing water, wastewater, parks and recreation, graffiti abatement, and other essential services to the Community. The Department will maintain, enhance, and secure the District's current hardware, software, and network infrastructure and provide services and training that is directed toward users efficiently. The Geographic Information System team will maintain, update, and enhance the District's geographic information and develop mobile and web applications for employee access to the District's Geographic Information System.

## Goals and Objectives

### Goal One - Network Infrastructure

Maintain and Improve network infrastructure to meet current industry best practices

#### Objectives

1. Network Equipment - Refresh network equipment
2. Network Capacity - Expand network capacity for growth
3. Network Speed - Improve network backbone speed

### Goal Two - Mobile Workforce

Encourage the use of mobile technology for District staff

#### Objectives

1. Implement training on District applications for field staff
2. Increase usage of District applications in the field
3. Develop methods to further secure District data using Multi-Factor Authentication for Outlook and VPN connections

### Goal Three - Enhanced Security

Improve network security to conform with industry best practices

#### Objectives

1. Evaluate and implement Next-Generation Antivirus
2. Develop a compensation IT Disaster Recovery plan
3. Provide training to educate staff about best practices when accessing e-mail and other digital content

### Goal Four - Integrate GIS Data with other District Applications

Develop GIS capabilities for data retention that enhance the District's decision-making process

#### Objectives

1. Integrate CityWorks using APIs and scripts for bi-directional communication between New World, CitySourced, and OnBase
2. Integrate additional Mobile Applications for field use
3. Collect data necessary to drive and support District decision making

Board/GM  
Services

Human  
Resources

Finance &  
Accounting

Information  
Technology

Records  
Retention

Customer  
Service

Engineering

Development  
Engineering

Water  
Administration

Wastewater  
Administration

Parks  
Administration

## Goal Five - Training and Development

Encourage training of District staff on GIS applications

### Objectives

1. Determine CityWorks training needs using post-implementation review feedback from staff
2. Develop and Implement specific CityWorks training for each department or individual
3. Provide advanced training for GIS staff to improve skillset and provide improved support to staff

## Goal Six - Enhance Communication with Staff and Outside Agencies

Promote regional interagency cooperation and transparency

### Objectives

1. Implement workflows and create procedures to expedite digitizing and data conversion into GIS
2. Collaborate and partner with outside agencies to share data
3. Publish information on the District website to enhance community engagement and transparency

## Prior Year Accomplishments (FY 2019/20)

1. Upgraded wireless access points at the HQ building A and building B
2. Begin the implementation and training of CityWorks
3. QA and QC of GIS data for the Water and Sewer Master Plan
4. Deployed mobile devices to field staff
5. Created and configured two GIS mobile app for field use
6. Configured and deployed Office upgrade for Field use
7. Configured and deployed VPN district-wide

## Level of Service

The Information Technology and Geographic Information Systems Department have established Key Performance Indicator (KPIs) that align with the following Strategic Plan goals:

1. Prioritize new programs, software, and applications (D6)
2. Improve information technology (D7)

## Key Performance Indicators

District Goal	Key Performance Indicator	Target	FY 2017/18	FY 2018/19	FY 2019/20
D7	Number of helpdesk tickets	> 350	550	525	410
D6	The number of successful integrations	6	N/A	1	1
D7	Processing time for new GIS data	< 2 Days	2-3 Weeks	2 Weeks	1 Weeks
D7	Number of GIS corrections	< 60	300	180	120
D7	Increased number of work orders in CityWorks	> 500	N/A	N/A	3000

## Department Budget Detail – Information Technology

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	\$ 405,421	\$ 486,954	\$ 416,277	\$ 452,898
5002	Intern / Part Time Salaries	7,664	11,440	11,874	28,176
5002	Overtime Salaries	490	-	-	-
	Benefits Expenses	123,631	154,287	150,904	209,465
	Payroll Taxes	31,553	40,145	32,857	37,231
5104	Employee Conferences and Seminars	3,865	11,400	10,800	-
5105	Employee Training	2,509	11,220	8,140	640
5106	Postage	-	100	50	50
5107	Memberships, Dues, and Publications	11,103	10,520	12,240	12,240
5110	Rents and Leases	24,521	25,000	25,000	34,000
5115	Office Supplies	724	3,500	3,000	3,000
5201	Outside Services	40,618	25,000	30,000	105,000
5204	Legal Services	-	1,000	1,000	3,000
5209	Uniforms	240	-	-	-
5506	Wireless Devices	3,618	2,720	2,400	3,800
5507	Internet	97,673	108,000	84,000	138,000
5601	IT Equipment	3,723	22,000	22,800	10,000
5601	CMMS Equipment and Data	-	-	30,000	-
5602	Software	12,987	-	-	-
5603	Software Licensing	66,666	116,520	108,310	200,750
5604	Software Maintenance	52,012	44,000	38,700	62,200
<b>Information Technology Department Total</b>		<b>889,018</b>	<b>1,073,806</b>	<b>988,352</b>	<b>1,300,450</b>

### Significant Changes

\$115K increase in budgeted Software Licensing due to added costs for Office 365 and next-generation antivirus software. \$75K increase in budgeted Outside Services for IT technical consultant to facilitate implementation of software systems.



# IT SCADA

## Mission

The IT SCADA team will endeavor to exceed expectations for reliable Instrumentation & telemetry for the District's SCADA network.

## Goals and Objectives

### Goal One – Staff Development of the SCADA Division

Develop SCADA department by recruitment and retention of qualified staff

#### Objectives

1. Staff Recruiting - Interview and retain qualified SCADA professionals
2. SCADA System Training - Train new SCADA staff on the current system
3. SCADA Industry Training - Provide industry training to improve support

### Goal Two – SCADA Training

Encourage training of District staff on SCADA systems

#### Objectives

1. SCADA Training Materials - Develop SCADA training materials for field staff
2. Field Staff Training - Conduct basic SCADA training for field staff
3. Encourage Performance - Identify staff that excel during training

### Goal Three - SCADA Consultant

Implement succession planning for SCADA consultant

#### Objectives

1. SCADA System Documentation - Complete written documentation of existing SCADA system
2. SCADA Consultant Transition - Transition SCADA responsibilities to new consultant
3. Ensure Accurate Documentation – Engage consultant to validate accuracy of SCADA documentation

## Prior Year Accomplishments (FY 2019/20)

1. Developed transition plan for current SCADA consultant and retained new SCADA consultant through RFP bidding process.
2. Developed the initial training material for SCADA
3. Identified District employees for SCADA training

## Level of Service

The SCADA Department has established Key Performance Indicator (KPIs) that align with the following Strategic Plan goals:

1. Improve information technology (D7)
2. Identify potential leaders and develop skillsets (E1)

## Key Performance Indicators

District Goal	Key Performance Indicator	Target	FY 2017/18	FY 2018/19	FY 2019/20
D7	Percent of completed SCADA system documentation	100%	N/A	N/A	60%
D7	Number of SCADA professionals hired	3	N/A	N/A	N/A
E1	Number of current staff members trained on the SCADA system	8	N/A	N/A	5

## Department Budget Detail – IT SCADA

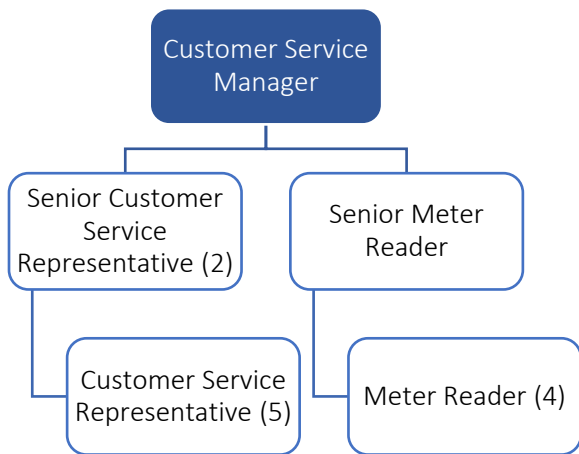
Refer to the Department Information - Internal Programs section of the Budget to view the department budget detail for the IT SCADA

# CUSTOMER SERVICE

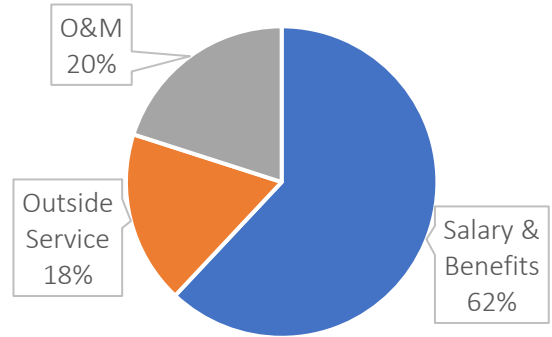
## Department Personnel

Customer Service Manager	1
Senior Customer Service Representative	2
Senior Meter Reader	1
Customer Service Representative	5
Meter Reader	4
<b>Total Full Time</b>	<b>13</b>

## Department Structure

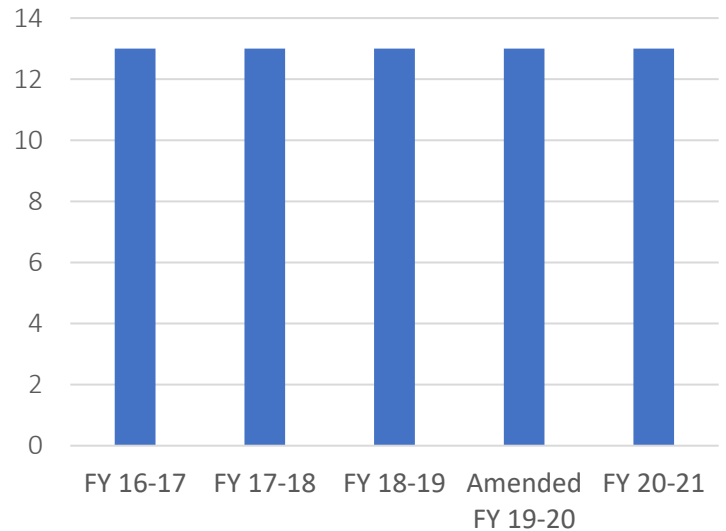


## Department Expenses



■ Salary & Benefits ■ Outside Service ■ O&M

## Budgeted Positions



Board/GM Services
Human Resources
Finance & Accounting
Information Technology
Records Retention
<b>Customer Service</b>
Engineering
Development Engineering
Water Administration
Wastewater Administration
Parks Administration

## Mission

The Customer Service Department is the main point of contact for JCSD customers. This department is focused on providing accurate and clear information as well as thorough and responsive assistance to all District stakeholders. Customer Service is responsible for meter reading, meter testing, and customer billing activities as well as administration of customer assistance programs and ensuring policies and procedures in compliance with industry best practices and relevant legislative requirements. Customer Service strives to collaborate with other District departments as well as outside agencies to guarantee our customers are receiving excellent service in every interaction with our staff

## Goals & Objectives

### Goal One – Enhancing the Customer Experience

Provide accurate and consistent information and assistance to our customers in the most efficient and convenient manner available

#### Objectives

1. Customer Bill improvement – Review and revise our customer billing format to provide clear and easily understandable account information
2. Improved Call Handling Performance – Create standards and increase tracking and monitoring in order to improve consistent and efficient handling of customer calls
3. Ensure Accurate Meter Reads – Expanding and prioritizing the meter testing program to better monitor accuracy and consumption data

### Goal Two – Process Efficiency and Technological Improvements

Evaluate opportunities to streamline workflow with a specific focus on the increased use of available technology to create a more effective service platform

#### Objectives

1. Call Routing – Implement a new call routing application that provides greater data collection and analysis capabilities
2. Explore a Cellular Pilot Program – Investigate and determine feasibility of a limited implementation of cellular meter reading equipment for meters that have no fixed location
3. Paperless Workflow – Initiate the use of technological capabilities to assign and respond to work assignments through existing and in-development technology resources

### Goal Three – Community Engagement

Engage in focused efforts to increase communication and involvement with our local community to better understand and meet customer needs

#### Objectives

1. Outreach – Increase awareness of available programs through direct communication as well as customer surveys
2. Customer Education – In collaboration with the Community Affairs team, develop a library of informational videos to increase customer knowledge as well promote District programs and services

- Ease of Access – Update and expand breadth of information available on the Customer Service webpage as well as contributing information to be made available through social media platforms

### Prior Year Accomplishments (FY 2019/20)

- Customer Care Program – Designed, implemented, and promoted the District’s customer low-income rate assistance program
- Delinquency Policy Updates – Revised existing Delinquency Policy and associated practices in compliance with recent legislation
- Cross Training – Implemented cross training between field and office staff to increase staff knowledge and encourage a collaborative team environment

### Levels of Service

The Customer Service Department has established Key Performance Indicators (KPIs) that align with the following Strategic Plan goals:

- Enhance customer experience (D4)
- Prioritize new programs, software and applications (D6)

### Key Performance Indicators

District Goal	Key Performance Indicator	Target	FY 2017/18	FY 2018/19	FY 2019/20
D4	Number of accounts enrolled in Customer Care Program	700	NA	NA	500
D4	Call hold time	<2 min	NA	NA	NA
D6	Number of views on District YouTube videos	350	NA	NA	76

## Department Budget Detail – Customer Service

Acct No.	Description	FY 18-19	FY 19-20	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Wages and Salaries	\$ 771,258	\$ 815,362	\$ 801,751	\$ 815,615
5003	Overtime Salaries	26,083	23,000	23,000	23,000
	Benefits Expenses	364,897	391,109	470,051	541,415
	Payroll Taxes	59,580	66,148	65,011	66,689
5104	Employee Conferences and Seminars	102	3,500	3,500	3,500
5105	Employee Training	300	3,000	3,000	4,000
5106	Postage - Billing Statements	132,207	158,000	188,000	203,000
5107	Memberships, Dues, and Publications	-	100	-	-
5110	Rent and Leases	7,787	7,500	7,500	7,500
5112	Education Reimbursements	-	2,000	2,000	2,000
5113	Employee Recognition	-	-	-	1,200
5115	Office Supplies	8,844	6,000	8,200	7,900
5201	Outside Services	327,563	284,100	443,000	419,150
5204	Legal Services	3,044	3,000	4,000	3,000
5209	Uniforms	7,053	7,500	7,500	10,000
5212	Printing - Billing Statements	39,009	45,000	45,000	49,500
5301	Materials and Supplies	2,400	6,000	6,000	6,000
5307	Equipment less than \$5,000	-	5,000	4,000	2,000
5506	Wireless Devices	7,134	9,500	7,500	5,400
5601	IT Equipment	-	1,000	1,000	2,500
5603	Software Licensing	111	-	-	-
5604	Software Maintenance	28,994	41,920	55,320	60,400
5904	Low Income Rate Assistance	-	-	100,000	100,000
<b>Customer Service Department Total</b>		<b>1,786,366</b>	<b>1,878,739</b>	<b>2,245,333</b>	<b>2,333,769</b>

### Significant Changes

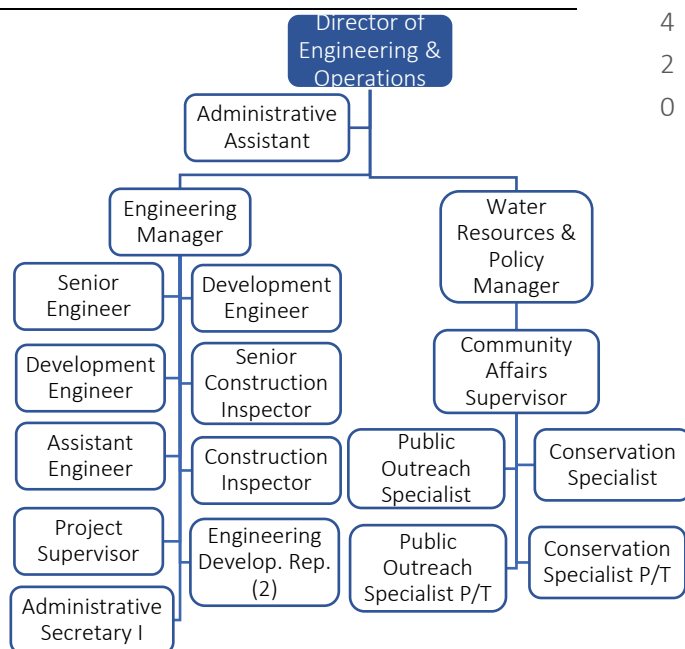
\$25K decrease in budgeted Outside Services due to reduction of electronic check scanning fees for customer utility bill deposits

# Engineering/Development

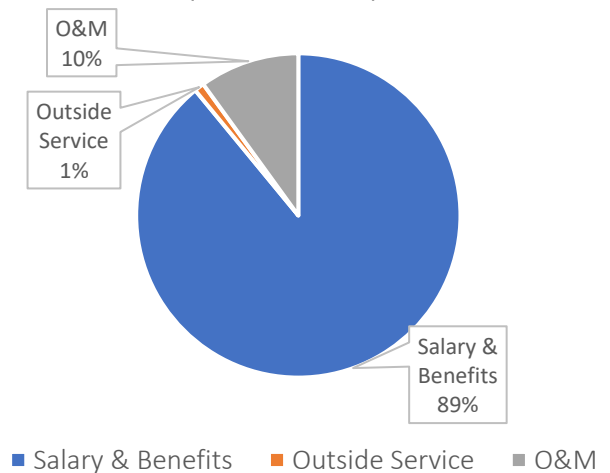
## Department Personnel

Director of Engineering & Operations	1
Engineering Manager	1
Senior Engineer	1
Senior Construction Inspector	1
Assistant Engineer	1
Construction Inspector	1
Project Supervisor	1
Administrative Assistant	1
Administrative Secretary I	1
<hr/>	
Total Full Time (Engineering)	9
Development Engineer	1
Engineering Development Rep.	2
<hr/>	
Total Full Time (Development Eng.)	3
Water Resources & Policy Manager	1
Community Affairs Supervisor	1
Public outreach Specialist	1
Conservation Specialist	1
Public outreach Specialist (P/T)	0.5
Conservation Specialist (P/T)	0.5
<hr/>	
Total Full Time (Comm Affairs/Consv.)	5
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Total Engineering Department (FTE)	17

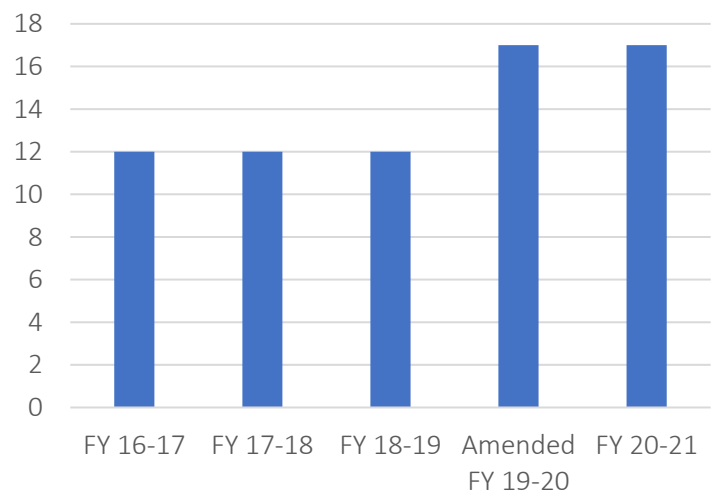
## Department Structure



## Department Expenses



## \*Budgeted Positions



\*FY 19-20 Community Affairs & Conservation departments were moved from Parks to Engineering.

## Mission

The Engineering department provides professional planning and engineering services to our customers, governmental agencies, and the development community. The department is dedicated to maintaining a high level of responsiveness thereby promoting a business-friendly environment.

- *Engineering:* The department is charged with overseeing, planning, designing, and implementing numerous projects contained within the District’s Master Water and Sewer plans. In addition, engineering personnel are challenged to work with programs and other agencies for the successful completion of capital improvement projects.
- *Development:* The department is charged with overseeing, planning, designing policies and standards that promote a safe and reliable drinking water supply and wastewater collection and conveyance, and integrating and coordinating each project in conjunction with communities and agencies.

## Goals & Objectives

### Goal One – Capital Improvement Project (CIP) Budget Execution

Implement an efficient and proactive program to complete different phases of CIP projects identified in the budget

#### Objectives

1. Project on Schedule – Develop an efficient project schedule tracker to track and proactively work to meet project milestones in every phase of a project
2. Projects on Budget – Complete planned projects on-time, on-budget with minimal change orders while meeting the project deliverables
3. Project Efficiency – Identify and manage critical path items within each project to efficiently execute the project and stay on schedule and on budget. Including coordination with regulatory agencies and property owners for permits and right of ways in early stage of design

### Goal Two – Development Project Execution

Implement and improve internal procedures to maximize the District’s ability to manage development projects effectively and coordinate community growth with relevant public agencies

#### Objectives

1. Proactive Communication and Coordination with Project Stakeholders – Actively participate in the City’s Development Review Committee meetings for better coordination throughout the entire project stages and relay District’s concerns in a timely manner. In addition, communicate the District’s requirements with developers as early as possible
2. Enhance Plan Check Service Quality and Procedures – Adhere to internal timelines and milestones for completing the plan check process, as outlined in the Development Handbook. Provide all major plan check comments to the requestor at the first plan check
3. Completion of Standards Manual Updates – Complete Standards Manual Updates and continue to compile revisions, comments, and new data for annual updates to the Standards Manual

Board/GM Services

Human Resources

Finance & Accounting

Information Technology

Records Retention

Customer Service

Engineering

Development Engineering

Water Administration

Wastewater Administration

Parks Administration



## Goal Three – Improve Program Efficiency

Ensure that the Engineering Department provides continuous support to the developers and District's operations group in an effective and efficient manner

### Objectives

1. Preliminary Design Report (PDR)- All major CIP projects shall conduct a PDR to provide insight, and design options to facilitate improved scope of work for the final design phase
2. Resource allocation – Develop a master project schedule for both Development and CIP and allocate staff effectively for construction management, inspection services, and project management
3. Training & Professional Development – Promote training and professional development opportunities for all of the staff in the department

## Prior Year Accomplishments (FY 2019/20)

1. CIP Project completion – Completed \$2.8 Million Water and Sewer Projects
2. Development– Collected \$8,598,586 capacity fees for water and \$5,989,350 for sewer in FY18/19. FY 19/20 is in line to achieve similar numbers. In addition, collected \$1,140,312 in deposit fees from development to provide plan check, inspection, and the District staff time. These numbers are for FY 18/19, but FY 19/20 is in line to achieve similar results
3. New Program Projects: Started Sewer and Water Master Plan Updates, Standard Manual Updates, groundwater modeling, and Building B projects. In addition, continue to work on land acquisition for Well 19 and future water treatment facility and imported water supply
4. Grants: Completed and submitted Prop 68 Groundwater treatment and remediation project

## Levels of Service

The Engineering Department has established Key Performance Indicators (KPIs) that align with the following Strategic Plan goals:

1. Prioritize and fund repair and replacement projects to address aging infrastructure (A1)
2. Develop reservoir lifecycle maintenance plan (A3)
3. Develop a non-potable/recycled water system (A4)
4. Protect current sources and pursue new water sources to augment JCSD's existing portfolio (A5)
5. Develop new reservoirs, water lines, booster stations and treatment facilities (A6)
6. Prioritize and fund repair and replacement projects to address aging infrastructure (B6)

## Key Performance Indicators

District Goal	Key Performance Indicator	Target	FY 2017/18	FY 2018/19	FY 2019/20
<b>A2</b>	Manage project expenditures to remain within 10% of the authorized project budget	>80%	n/a	n/a	n/a
<b>B1</b>	Attend all City development coordination meetings and actively contribute to resolve identified issues	>95%	n/a	n/a	n/a
<b>B2</b>	Adhere to internal timelines and milestones for completing the Development plan check process	>80%	n/a	n/a	n/a
<b>C2</b>	Track and ensure CIP project deliverables are on schedule	>90%	n/a	n/a	n/a
<b>C3</b>	Ensure that employee individual training plans are supported and completed	>95%	n/a	n/a	n/a

## Department Budget Detail -Engineering

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	\$ 562,163	\$ 470,271	\$ 692,516	\$ 608,513
5003	Overtime Salaries	1,009	2,000	3,000	3,000
	Benefits Expenses	244,698	224,735	304,840	338,022
	Payroll Taxes	49,297	36,858	51,040	45,096
5104	Employee Conferences and Seminars	1,556	2,250	4,000	5,000
5105	Employee Training	1,185	2,500	7,480	10,000
5107	Memberships, Dues, and Publications	910	1,500	5,700	2,000
5115	Office Supplies	2,098	5,000	5,000	5,000
5201	Outside Services	521	30,000	30,000	20,000
5202	Engineering Services	16,704	45,000	45,000	30,000
5204	Legal Services	31,860	20,000	25,000	25,000
5209	Uniforms	2,399	1,850	3,350	5,000
5301	Materials and Supplies	54	1,000	1,000	1,000
5506	Wireless Devices	1,655	5,000	1,500	1,500
5601	IT Equipment	1,585	1,500	5,670	2,500
5603	Software Licensing	-	7,720	59,020	69,600
5604	Software Maintenance	185	-	-	-
<b>Engineering Department Total</b>		<b>917,879</b>	<b>857,184</b>	<b>1,244,116</b>	<b>1,171,231</b>

## Significant Changes

No significant changes in the Engineering department budget for FY 2020-21

## Department Budget Detail – Development Engineering

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	\$ 338,052	\$ 551,248	\$ 491,077	\$ 552,583
5003	Overtime Salaries	219	-	1,000	1,000
	Benefits Expenses	117,421	186,944	174,330	232,433
	Payroll Taxes	21,562	44,253	39,053	42,798
5104	Employee Conferences and Seminars	-	2,000	2,500	1,000
5105	Employee Training	1,108	2,000	2,000	2,000
5107	Memberships, Dues, and Publications	878	1,000	1,800	1,000
5115	Office Supplies	1,940	3,000	3,000	2,000
5201	Outside Services	-	2,500	200	200
5202	Engineering Services	17,783	20,000	20,000	25,000
5204	Legal Services	1,677	10,000	10,000	15,000
5209	Uniforms	304	1,300	400	500
5301	Materials and Supplies	81	500	500	500
5601	IT Equipment	19	-	270	270
5603	Software Licensing	111	-	2,520	500
<b>Development Engineering Department Total</b>		<b>501,155</b>	<b>824,745</b>	<b>748,650</b>	<b>876,784</b>

### Significant Changes

No significant changes in the Engineering department budget for FY 2020-21

# CONSERVATION

Promoting the efficient use of water is vital for our customers and the economy of our region. Conservation is responsible for responding to citizen requests and complaints, promoting tap water, meeting regulatory requirements including 20 by 2020 and Making Water Conservation a California Way of Life, programs and projects and educating the community about water. Water efficiency has multiple benefits including promoting sustainability and reduced costs for customers and JCSD

## Goals & Objectives

### Goal One – Increase Rebate Participation

#### Objectives

1. Utilize GIS and New World data to target non-participating neighborhoods
2. Develop and market to select neighborhoods
3. Build sustained outreach plan to garner customer support and participation in water use efficiency programs

### Goal Two – Promote Tap Water

JCSD tap water is safe and reliable. Many residents spend a significant amount of money on unnecessary bottled water or “water store” water

#### Objectives

1. Complete the Trust the Tap campaign
2. Evaluate the Trust the Tap campaign
3. Implement a District-wide Trust the Tap Campaign

### Goal Three – Develop water use efficiency framework to promote long-term water savings

Ensure that the District continues to maintain a GPCD that is in compliance with Making Water Conservation a California Way of Life and other upcoming regulations.

#### Objectives

1. Investigate state mandated requirements and available options for a new Water Conservation Program (Ordinance No. 389)
2. Develop and implement Program as required by law
3. Establish and communicate water use efficiency standards in each customer class

## Prior Year Accomplishments (FY 2019/20)

1. Development and implementation of the Flume Program
2. Increased rebate participation
3. Met 20 by 2020 (SBX7-7) standard
4. Secured outside funding for Trust the Tap and Flume Device Program

## Levels of Service

The Conservation Department has established Key Performance Indicators (KPIs) that align with the following Strategic Plan goals:

1. Develop water use efficiency framework to promote long-term water savings (A10)

## Key Performance Indicators

District Goal	Key Performance Indicator	Target	FY 2017/18	FY 2018/19	FY 2019/20
A10	Utilize the Flume Device dashboard to communicate and educate 30 residential customers per month	360 per year	N/A	N/A	N/A
A10	Investigate and educate 30 high water using residential customers per month.	360 per year	N/A	N/A	125
A10	Develop and communicate landscape water budget for 4 CII customers per month	48 per year	N/A	N/A	N/A
A10	Utilize existing water use and sewer flow data to develop and communicate indoor usage water use to 10% of residential customers	2,800	N/A	N/A	N/A

## Department Budget Detail – Conservation

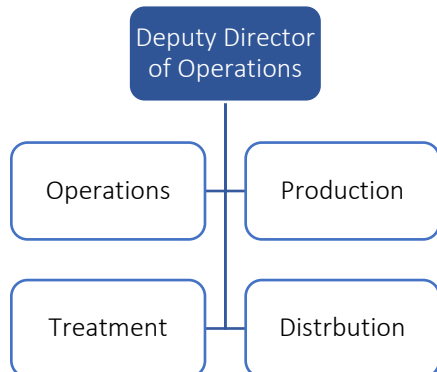
Refer to the Department Information - Internal Programs section of the Budget to view the department budget detail for the Conservation

# WATER

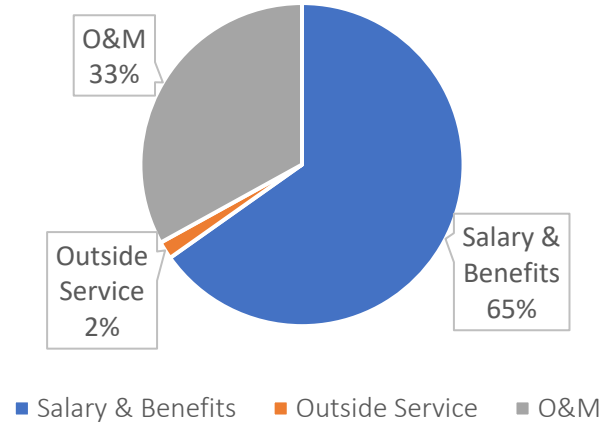
## Department Personnel

Deputy Director of Operations	1
Operations Assistant	1
Administrative Secretary I	1
Facilities & Fleet Supervisor	1
Fleet Mechanic I/II	2
Electrician I/II	1.5
Facilities Maintenance Worker I/II	2
<b>Total Full Time (Operations)</b>	<b>9.5</b>
Water Systems Supervisor	1
Water Production Foreman	1
Water Operation II	4
Pump Maintenance I/II	4
Water Quality Technician I/II	2
<b>Total Full Time (Production)</b>	<b>12</b>
Water Treatment Supervisor	1
Water Treatment Operator II/III/IV	11
Instrumentation Technician I	2
<b>Total Full Time (Treatment)</b>	<b>14</b>
Water Distribution Supervisor	1
Water Service & Maintenance Foreman	1
Water Service Maintenance II	6
Service & Maintenance Welder	1
Water Service & Maintenance I	7
<b>Total Full Time (Distribution)</b>	<b>16</b>
<b>Total Water Department Full Time</b>	<b>51.5</b>

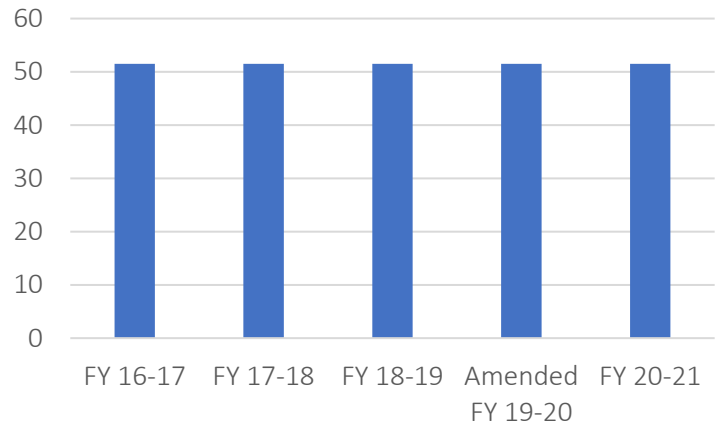
## Department Structure



## Department Expenses



## Budgeted Positions



## Mission

Water Operations serves as frontline responders for all potable water use, maintenance, and customer support. The Water Operations Department focuses on maintaining critical infrastructure and producing a reliable water supply that meets all State and Federal regulations. The team maintains and operates: 17 well sites, 16 reservoirs, 3 water treatment facilities, and transmission pipeline.

## Goals & Objectives

### Goal One – System Integrity

Ensure all water systems are maintained and operating. Supplying appropriate water pressure, quality, and service to JCSD’s customers

#### Objectives

1. Dedicate efforts towards system maintenance
2. Maintain disinfectant residual >0.20 parts per million
3. Develop construction crew for infrastructure replacement

### Goal Two – Training and Development

Promote and develop staff for daily operation and career advancement opportunities

#### Objectives

1. Develop and maintain Standard Operating Procedures
2. Improve staff knowledge to support system operation
3. Develop probationary period expected range of knowledge and training expectations

### Goal Three – Maintain 100% Compliance

Ensure that the District maintains all State and Federal compliance to protect the District’s water supply to improve reliability and quality

#### Objectives

1. Ensure team members understand current and new regulations
2. Develop sampling schedule and monitoring plan
3. Maintain required regulatory certification

## Prior Year Accomplishments (FY 2019/2020)

### Prior Year Accomplishments (FY 2019/20)

1. Maintained chlorine residual >0.20 mg/L in 100% of samples taken
2. Efficiency update to Water System operation relative to Southern California Edison’s rate structure and time of use policy
3. Maintained compliance with all environmental permit and regulatory requirements

Board/GM  
Services

Human  
Resources

Finance &  
Accounting

Information  
Technology

Records  
Retention

Customer  
Service

Engineering

Development  
Engineering

Water  
Administration

Wastewater  
Administration

Parks  
Administration



## Levels of Service

The Water Operations Department has established Key Performance Indicators (KPIs) that align with the following Strategic Plan goals:

1. Review and communicate performance expectations (E5)
2. Improve staff knowledge and training programs to support efficiency (A8)
3. Prioritize and fund repair and replacement projects to address aging infrastructure (A1)
4. Consider staffing requirements to accommodate growth, increased regulations and to maintain adequate levels of plant service (A7)

## Key Performance Indicators

District Goal	Key Performance Indicator	Target	FY 2017/18	FY 2018/19	FY 2019/20
A1	Percent of Leaks Repaired/Total Leaks	100%	295	324	248
A1	Number of Valves Exercised	1800	192	533	198
A8	Number of SOPs developed	10	0	0	0
A8	System and Facility Training: Hours/Employee	10	0	0	0
A7	Number of Certification Exams Passed	10	NA	NA	NA

## Department Budget Detail – Water Administration

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	\$ 256,677	\$ 324,744	\$ 307,157	\$ 384,391
	Benefits Expenses	511,217	263,789	240,079	323,293
	Payroll Taxes	22,834	24,995	23,270	27,536
5104	Employee Conferences and Seminars	7,586	10,000	10,000	15,000
5105	Employee Training	6,401	10,000	10,000	18,500
5107	Memberships, Dues, and Publications	1,849	6,000	6,000	7,000
5108	Regulatory Requirements	67,815	71,800	78,500	93,000
5112	Education Reimbursements	-	3,000	3,000	3,000
5114	Post Employment Benefits Expense	454,354	340,000	581,502	-
5115	Office Supplies	14,733	11,000	16,600	12,000
5201	Outside Services	7,794	20,000	30,000	20,000
5202	Engineering Services	-	-	15,000	-
5204	Legal Services	142,551	200,000	260,000	10,000
5209	Uniforms	70,152	49,000	60,000	80,000
5301	Materials and Supplies	-	500	-	-
5307	Equipment less than \$5,000	-	-	-	-
5506	Wireless Devices	15,376	29,200	14,000	24,000
5601	IT Equipment	2,521	16,500	5,500	6,600
5602	Software	-	-	-	100,000
5603	Software Licensing	1,711	-	-	-
5604	Software Maintenance	4,035	30,810	22,210	3,300
6010	Other Expenses	(332)	-	-	-
<b>Water Administration Department Total</b>		<b>1,587,274</b>	<b>1,411,338</b>	<b>1,682,818</b>	<b>1,127,620</b>

### Significant Changes

\$250K decrease in budgeted Legal costs associated with issues relating to safe year yield

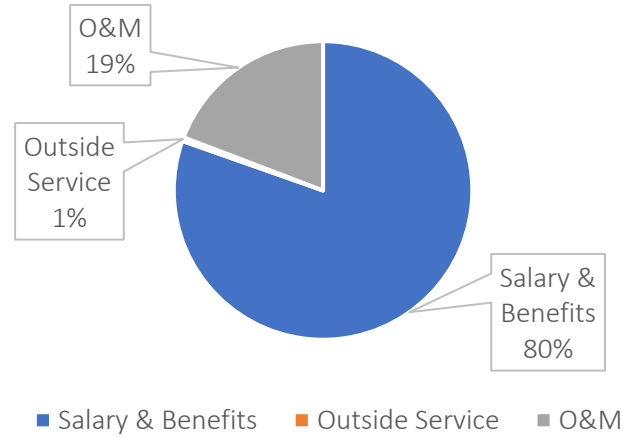
\$100K increase in budgeted software costs

# WASTEWATER

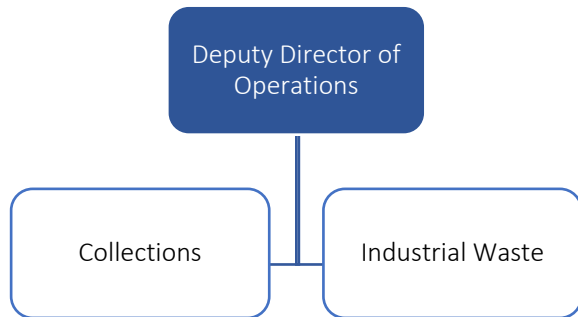
## Department Personnel

Sewer Operations Manager	1
Sewer Systems Supervisor	1
Source Control Supervisor	1
Sewer Service & Maintenance Foreman	1
Sewer System Pump Maintenance Worker	1
Industrial Water Inspector I/II	2
Sewer Sample Technician	1
Sewer Service & Maintenance I/II	8
Sewer System Video Technician	1
Administrative Secretary I	1
<b>Total Full Time</b>	<b>18</b>

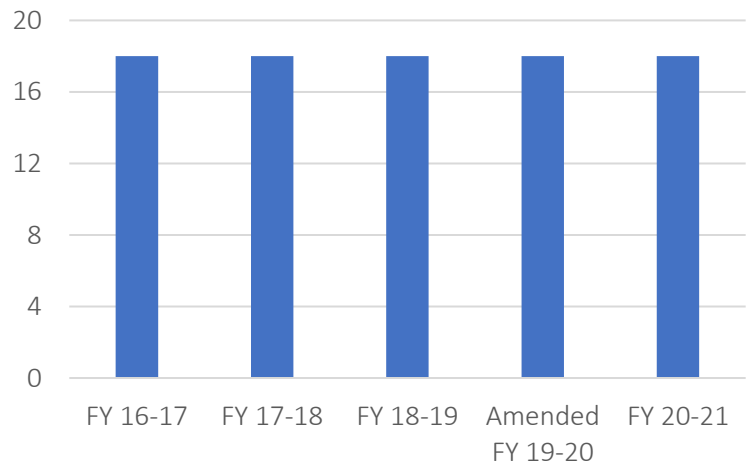
## Department Expenses



## Department Structure



## Budgeted Positions



## Mission

The Wastewater Operations department strives to maintain exceptional service, providing reliable sanitary sewer service to the community as well as regulatory oversight to over 100 industrial users. The collection system consists of mainline pipe and 11 lift stations that collect wastewater and divert flow for treatment.

## Goals & Objectives

### Goal One – Collection System Integrity

Ensure all wastewater systems are maintained, operating, and inspected providing JCSD customers with exceptional wastewater service

#### Objectives

1. Have zero sanitary sewer overflows
2. Identify and repair compromised infrastructure
3. Evaluate CIP needs through complete system assessment

### Goal Two – Training and Development

Promote and develop staff for daily operation and career advancement opportunities

#### Objectives

1. Develop and maintain Standard Operating Procedures
2. Improve staff knowledge to support system operation
3. Develop probationary period expected range of knowledge and training expectations

### Goal Three – Maintain 100% Compliance

Ensure that the District maintains all State and Federal compliance

#### Objectives

1. Update sampling plan
2. Evaluate and further develop FOG program
3. Maintain required regulatory certification

## Prior Year Accomplishments

Prior Year Accomplishments (FY 2019/20)

1. Zero sewer system overflows
2. Equipped Regional Road Lift Station Wet Well #2 with submersible pumps, flow meters, and appurtenances
3. Emergency by-pass connections now operational at all active lift stations
4. All enforcement actions for pre-treatment and industrial users were resolved and closed

Board/GM  
Services

Human  
Resources

Finance &  
Accounting

Information  
Technology

Records  
Retention

Customer  
Service

Engineering

Development  
Engineering

Water  
Administration

Wastewater  
Administration

Parks  
Administration

## Levels of Service

The Water Operations Department has established Key Performance Indicators (KPIs) that align with the following Strategic Plan goals:

1. Update and organize information (B5)
2. Increase staff training (B1)
3. Prioritize and fund repair and replacement projects to address aging infrastructure (B6)
4. Consider staffing requirements to accommodate growth, increased regulations and to maintain adequate levels of service (A7)

## Key Performance Indicators

District Goal	Key Performance Indicator	Target	FY 2017/18	FY 2018/19	FY 2019/20
<b>B6</b>	Miles of pipe cleaned	190	230	192	195
<b>B6</b>	Miles of pipe video inspected	90	51	69	58
<b>B5</b>	Number of SOPs developed	3	0	0	0
<b>B1</b>	System and Facility Training: Hours/Employee	10	0	0	0
<b>A7</b>	Number of Certification Exams Passed	5	NA	NA	NA

## Department Budget Detail – Wastewater Administration

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	\$ 309,549	\$ 272,666	\$ 293,118	\$ 356,934
5003	Overtime Salaries	1,834	-	-	-
	Benefits Expenses	247,871	138,142	147,372	172,126
	Payroll Taxes	17,259	20,787	21,843	25,786
5104	Employee Conferences and Seminars	2,641	6,000	6,000	6,000
5105	Employee Training	2,426	3,750	7,750	12,500
5107	Memberships, Dues, and Publications	6,208	8,060	5,880	7,000
5114	Post Employment Benefits Expense	160,818	120,000	210,669	-
5115	Office Supplies	5,667	7,000	7,500	7,800
5201	Outside Services	10,422	22,810	39,310	2,830
5204	Legal Services	6,436	15,000	15,000	15,000
5209	Uniforms	25,137	35,200	30,160	38,400
5211	Research and Monitoring	13,712	14,019	16,796	18,000
5301	Materials and Supplies	-	1,000	1,000	1,000
5506	Wireless Devices	11,520	9,500	9,500	16,000
5601	IT Equipment	-	-	3,800	2,600
5603	Software Licensing	111	-	-	-
5604	Software Maintenance	5,870	12,900	11,560	8,260
<b>Wastewater Administration Department Total</b>		<b>827,481</b>	<b>686,834</b>	<b>827,258</b>	<b>690,236</b>

### Significant Changes

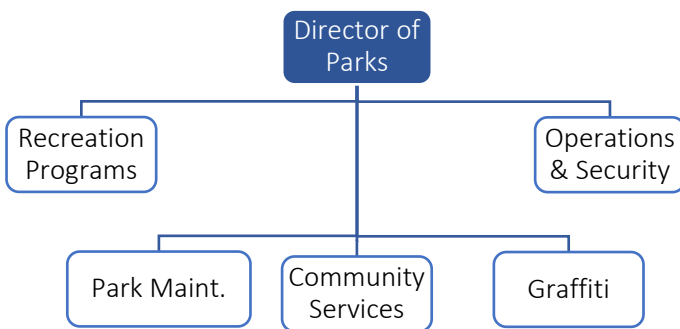
\$36K decrease in budgeted outside services

# PARKS

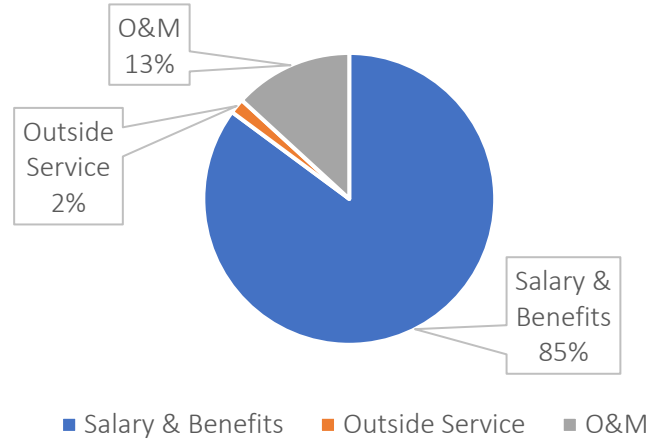
## Department Personnel

Director of Parks	1
Administrative Assistant	1
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Total Full Time (Operations)	2
Parks Services Supervisor	1
Administrative Assistant	1
Administrative Secretary I	1
Park Steward	1
Recreation Coordinator	3
<hr/>	
Total Full Time (Recreation)	7
Parks Maintenance Supervisor	1
Parks Maintenance Foreman	2
Parks Maintenance Worker II	2
General Laborer/Graffiti	3
Parks Maintenance Worker I	7
Irrigation Technician	1
Electrician	0.5
P/T General Maintenance Worker	3
P/T Parks Maintenance Worker	0.5
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Total Full Time (Maintenance)	20
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Total Parks Department Full Time	29

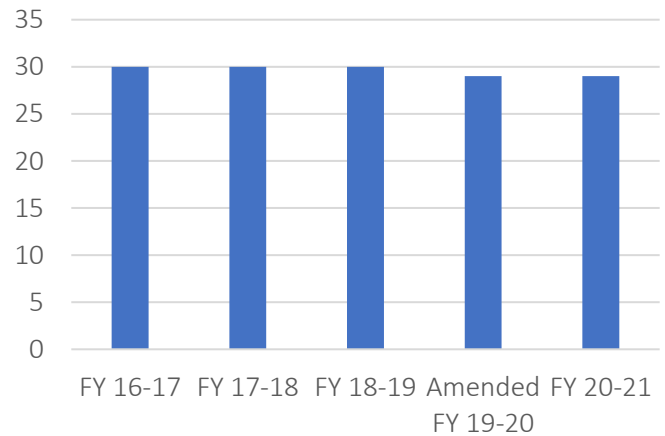
## Department Structure



## Department Expenses



## Budgeted Positions



## Mission

The mission of the JCSD Parks and Recreation Department is to strive to efficiently and effectively utilize available resources in the development and maintenance of quality park facilities and provide safe, fun and diverse recreational opportunities which enrich the quality of life for residents and visitors alike

## Goals & Objectives

### Goal One – Obtain Re-Accreditation in 2021

Objectives:

1. Complete Self-Assessment – Collaborate with District departments to complete the 2021 CAPRA self-assessment
2. Schedule Site Visit – work in conjunction with the National Parks and Recreation Association Commission for Accreditation of Parks and Recreation Association to schedule a site visit between the dates of March thru June 2021
3. Attend in-Person Interview – assign staff to attend the National Parks and Recreation Association annual Conference in September 2021 for the in-person interview

### Goal Two – Workforce Development

Promote annual training hours per employee, staff surveys and staff attendance to training opportunities

Objectives:

1. Orientation – Develop an orientation process for parks employees to include customer service, program registration and special event management
2. Cross Training Pathways – Develop training process for employees to promote self-development and assist with recruitment and retention
3. Mini-Conference – Conduct annual mini-conference training for all staff

### Goal Three – Review structure and staffing

Objectives:

1. Structure – review structure of the parks and recreation department and propose proper structure to meet the need of the community
2. Staffing levels – review staffing levels to ensure safe, and fun services to the community
3. Propose enhanced organizational chart and budget format for review and acceptance by the Board of Directors

## Prior Year Accomplishments (FY 2019/20)

1. Re-Accreditation extension – a one-year extension for re-accreditation was accepted by CAPRA
2. Critical Staffing – Filled the Director of Parks and Recreation position
3. 2018 Master Plan – updated and approved the 2018 Parks and Recreation Department Master Plan

Board/GM  
Services

Human  
Resources

Finance &  
Accounting

Information  
Technology

Records  
Retention

Customer  
Service

Engineering

Development  
Engineering

Water  
Administration

Wastewater  
Administration

Parks  
Administration



4. Restructuring budget format to include the breakdown of programs into specific areas and funding areas and revenue
5. Approve the ADA Transition Plan

## Levels of Service

The Parks and Recreation Department has established Key Performance Indicators (KPI's) that align with the following Strategic Plan Goals:

1. Assess department structure and staffing (C3)
2. Enhance public outreach (C5)
3. Assess and streamline resources (C6)
4. Position JCSD as a leader in local and regional issues (G5)

## Key Performance Indicators

District Goal	Key Performance Indicator	Target	FY 2017/18	FY 2018/19	FY 2019/20
C3	Annual training hours for all Parks Department employees	>30 hrs.	12 hrs.	12 hrs.	20 hrs.
C6	Accurately process all expense/revenue into restructured department budget	>100% accuracy	N/A	N/A	N/A
C5	Provide bi-monthly updates, via social media, highlighting staff training successes and/or events	>6 posts	N/A	N/A	N/A

## Department Budget Detail – Parks Administration

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	\$ 187,806	\$ 195,182	\$ 259,673	\$ 256,856
5003	Overtime Salaries	-	-	-	-
	Benefits Expenses	106,080	95,288	143,093	484,541
	Payroll Taxes	16,953	15,455	20,623	18,660
5101	Travel	1,388	-	-	3,000
5105	Employee Training	7,380	11,000	9,500	6,200
5107	Memberships, Dues, and Publications	4,722	4,300	4,300	8,000
5114	Post-Employment Benefits Expense	-	143,000	234,516	-
5115	Office Supplies	21,942	15,000	20,000	30,000
5201	Outside Services	66,099	50,000	50,000	15,000
5204	Legal Services	10,549	10,000	15,000	15,000
5209	Uniforms	-	2,000	2,000	-
5212	Printing	732	2,000	2,000	1,000
5301	Materials and Supplies	4,614	-	-	-
5506	Wireless Devices	12,083	13,620	13,620	20,000
5601	IT Equipment	459	-	-	9,200
5604	Software Maintenance	11,364	14,360	14,360	25,260
<b>Parks Administration Department Total</b>		<b>452,171</b>	<b>571,205</b>	<b>788,685</b>	<b>892,717</b>

### Significant Changes

\$11K increase in budgeted Software maintenance, \$9k increase in budgeted IT Equipment and \$6K increase in budgeted Wireless Devices resulting from the Parks department reliance on improvements in technology systems that support park operations

# PARK AND FACILITY MAINTENANCE

The Park Maintenance activity is responsible for park landscape maintenance, turf care and athletic preparation to include all fields used for scheduled activities. Park Maintenance strives to promote collaboration with user groups and public input to provide top level park conditions with aesthetics, function, and safety in mind. Park maintenance is also responsible for repairs to a myriad of amenities, as needed, in accordance with approved maintenance standards.

## Goals & Objectives

### Goal One – Training and Development

Provide training within the department to support growth in performance and leadership skills

Objectives:

1. Cross Training – Cross training between staff in the park maintenance and landscape field with building maintenance, irrigation, and graffiti abatement to improve efficiency
2. Certification Classes – Develop a training program to help with technical and leadership development for on board succession
3. Irrigation cost reduction/tracking – Have a water audit performed to help with water reduction and water cost savings

### Goal Two – Administration streamlining

Ensure that the District has a standardized way of handling contracts to attract a greater number of contractors when solicitation for bids

Objectives:

1. Contracts (renewal/expiring/monitoring) – Develop and implement a process for contract managing and renewal of contracts in a timely matter
2. Bids & RFP's – Develop and implement a standard Contract writing process District wide to increase efficiency in writing contracts
3. Budget balancing – Conduct monthly budget reports and review within the department to make sure we are not exceeding revenues

### Goal Three – Asset replacement Program

Ensure the department has a program in place to keep up with the aging of park amenities and landscaped areas to meet the expectation of the community

Objectives:

1. Benches, Tables, Trash Cans – Continue to do quarterly EPIE inspections, while implementing the CMMS work order system for aging amenities throughout the parks
2. Frontage plants, and tree replacement – Implement a yearly rehabilitation plan to prioritize areas in need of care due to loss of plants and trees
3. Playground surfacing, replace and protect – Develop and implement a program to both replace playground surfacing and protect them with follow up protection coatings

## Prior Year Accomplishments (FY 2019/20)

1. Asset Replacement – Replaced aging amenities at McCune Family Park and Providence Ranch Park
2. CIP Projects – Desi House phase I to be completed
3. Staffing – Filled all remaining open field staff positions

## Levels of Service

Parks Maintenance Department has established Key Performance Indicators (KPIs) that align with the following Strategic Goals:

1. Advance the 2012 Parks Master Plan (C1)
2. Assess department structure and staffing (C3)
3. Assess safety needs at parks and facilities (C4)
4. Assess and streamline resources (C6)

## Key Performance Indicators

District Goal	Key Performance Indicator	Target	FY 2017/18	FY 2018/19	FY 2019/20
C1	CMMS inspections and work orders completed	>622	N/A	N/A	622
C4	Number of safety inspection conducted	>376	N/A	N/A	376
C4	Replacement of aging park amenities	>93	N/A	82	93
C6	In-House parks irrigation repairs to reduce contractor costs	<\$15,000	N/A	N/A	\$50,815

## Department Budget Detail – Park and Facility Maintenance

Refer to the Financial Summaries – Parks Fund Detail section of the Budget to view the department budget detail for Park and Facility Maintenance

# PARK RECREATION PROGRAMS

The Parks and Recreation Department strives to provide the Eastvale community with the best possible programs, services, and special events. Awards and recognition from local, statewide, and national organizations assures residents they are receiving high-quality facilities and programs that meet the highest standards set forth by athletic, parks, and recreation professionals across the United States.

## Goals & Objectives

### Goal One – Fiscal Management Enhancement

Promote and expand opportunities to offer cost-effective programs and events

Objectives:

1. Sponsorships & Grants – Seek and obtain additional funding for non-cost recovery community events programs via sponsorships and/or grants
2. Community Partnerships – Expand program and event cost reduction opportunities via volunteerism and collaboration with local community groups
3. Program Analysis – Conduct comprehensive cost analysis of current programs and events to evaluate both resource efficiency and effectiveness of marketing strategies

### Goal Two – Desi House Programming

Launch programming plan along with facility procedures and fees to initiate recreational opportunities at the Desi house

Objectives:

1. Program Development – Develop recreational program options utilizing interior/exterior spaces. Utilize contracted class instructors when appropriate
2. User-Rental Fees– Determine appropriate fees and usage guidelines to generate revenue streams aligned with projected cost recovery terms
3. Grand Opening – Coordinate and promote grand opening event for completed Desi House project to include local stakeholders and pertinent media outlets

### Goal Three – Youth Program Expansion

Initiate new recreation services focusing on pre-school age populations, new school facilities, and emerging technology

Objectives:

1. New Kids Zone site – Launch new afterschool program services at Rondo Elementary, providing appropriate staffing and supervision
2. Tiny Tots Program – Expand Tiny Tot program offerings to include new times, days, and potentially new sites
3. Innovative Classes – Promote and expand current youth-oriented program offerings to be inclusive of technology and new locations

## Prior Year Accomplishments (FY 2019/20)

1. Community Collaboration- Partnered with local community groups to reduce labor costs of recreation programs
2. Fiscal Management – Restructured department budget to enhance accountability, planning, and transparency objectives
3. Resource Management – Updated athletic field allocation manual to improve service delivery for local user groups and other community stakeholders
4. Parks Master plan - Successfully developed and updated Parks Master Plan

## Levels of Service

The Parks and Recreation Department has established Key Performance Indicators (KPIs) that align with the following Strategic Plan goals:

5. Evaluate local recreational land use (C2)
6. Assess department structure and staffing (C3)
7. Enhance public outreach (C5)
8. Assess and streamline resources (C6)

## Key Performance Indicators

District Goal	Key Performance Indicator	Target	FY 2017/18	FY 2018/19	FY 2019/20
C2	Utilization of available activity/rental space for recreation programs.	>80%	55%	58%	64%
C3	Annual onboarding/training hours for employees	>30 hrs.	12 hrs.	12 hrs.	20 hrs.
C5	Increase customer engagement via website/social media traffic.	>100 hits p/wk.	N/A	30	58
C6	Decrease total staff labor costs at community events via increased volunteerism (# volunteer hours).	>9,000	6,950	7,800	8,100

## Department Budget Detail – Park Recreation Programs

Refer to the Financial Summaries – Parks Fund Detail section of the Budget to view the department budget detail for Park Recreation Programs

# PARKS SECURITY & OPERATIONS

The Parks and Recreation Department strives to provide the Eastvale community with the best possible programs, services, and special events. Awards and recognition from local, statewide, and national organizations assures residents they are receiving high-quality facilities and programs that meet the highest standards set forth by athletic, parks, and recreation professionals across the United States.

## Goals & Objectives

### Goal One – Park Security Enhancement

Promote and expand opportunities to enhance park and facility security tools

Objectives:

1. Park Security Enhancement - Coordinate installation of camera technology to enhance security throughout the parks system
2. Camera Site Index - Perform site evaluations for camera/infrastructure product placement and develop timeline based on site priorities
3. ECP Internet Access - Obtain cost estimates and funding opportunities for developing internet infrastructure needs at Eastvale Community Park

### Goal Two – Desi House Operations

Launch operations plan along with facility procedures to support recreational opportunities at the Desi house

Objectives:

1. Levels of Service - Establish hours of operation and protocols for public use and access to facility
2. Staff Support - Coordinate staffing support levels, including training for dedicated site staff to operate facility during all hours of operation
3. Community Engagement - Promote communication with neighboring residents to ensure prompt responses to concerns and/or mitigation of event/program conflicts

### Goal Three – Park Security Protocols

Develop park security standards of operations aligned with District Strategic Plan

Objectives:

1. Roles and Responsibilities - Update scheduling and resource allocations of park security measures utilizing Parks Deputy, Park Steward, and private security personnel.
2. Incident Reporting - Develop communication and reporting protocols for all park security personnel and facility staff
3. Community Collaboration - Explore innovative opportunities to enhance park safety measures by expanding park program activities to promote community interaction

## Prior Year Accomplishments (FY 2019/20)

1. Park Security Operations – Developed standard operating procedures for private park security services with input from the Riverside County Sheriff’s Department
2. Park Ordinance Enforcement – In collaboration with Riverside County Sheriff’s Department, assisted with streamlining “no trespass” enforcement measures to promote positive park facility experiences for park guests
3. Special Event Safety – Revamped new event security measures in cooperation with local and regional public safety agencies

## Levels of Service

The Parks and Recreation Department has established Key Performance Indicators (KPIs) that align with the following Strategic Plan goals:

1. Assess department structure and staffing (C3)
2. Assess safety needs at parks and facilities (C4)
3. Enhance public outreach (C5)
4. Assess and streamline resources (C6)

## Key Performance Indicators

District Goal	Key Performance Indicator	Target	FY 2017/18	FY 2018/19	FY 2019/20
C4	Camera installations and upgrades at Harada Heritage park.	>100% coverage	40%	40%	40%
C5	Schedule public meetings with residents regarding new facilities (Desi House).	>3	N/A	N/A	N/A
C6	New community-based program activities at high-crime activity park locations.	>5	N/A	N/A	N/A

## Department Budget Detail – Parks Security & Operations

Refer to the Financial Summaries – Parks Fund Detail section of the Budget to view the department budget detail for Parks Security & Operations



# GRAFFITI ABATEMENT

The Graffiti Abatement activity provides a high-quality service that will assist in diminishing gang activity, protect our neighborhoods, and improve the quality of life. JCSD continues to eradicate graffiti outside the JCSD Service Territory through an agreement with the City of Jurupa Valley and JCSD Parks and Recreation Department. This agreement expires 2020.

## Goals & Objectives

### Goal One - Reasonable Abatement Timeline

Ensure that the District is performing graffiti abatement and tracking incidents with quick turnaround times

#### Objectives:

1. Tracking software – Utilize tracking software to ensure 24-hour turnaround times
2. Easy customer access to report graffiti – Provide multiple user-friendly ways to make sure the graffiti is reported
3. Retain qualified staff – conduct timely reviews and provide obtainable goals to promote strong employee engagement

### Goal Two – Utilize available resources to ensure efficient removal techniques

Ensure that staff is using proper graffiti abatement techniques and knowledge of products

#### Objectives:

1. Graffiti products – Review resources pertaining to graffiti removal products
2. Cross training – Provide cross training to Parks Maintenance staff to improve efficiency
3. Graffiti deterrents – Expand techniques and keep up to date on effective graffiti abatement deterrents

### Goal Three – Educate public on ways to effectively report graffiti

Ensure that the District provides the education to the public of the many ways to report graffiti to help with the turnaround time of the graffiti abatement

#### Objectives:

1. City Sourced – Promote the use of the City Sourced app
2. Ad in Eastvale Edition – Provide information in the Eastvale Edition with direction on how to report graffiti
3. Ad in Jurupa Valley News – Provide information in the Jurupa Valley News with direction on how to report graffiti

## Prior Year Accomplishments (FY 2019/20)

1. Customer Service – Graffiti staff continued to work pro-actively and efficiently in collaboration with the City of Jurupa Valley to eradicate graffiti
2. Quality Service – Graffiti staff removed a total of 3415 incidents, amounting to a total of 43,106 square feet of graffiti throughout the service area

## Levels of Service

Graffiti Department has established Key Performance Indicators (KPIs) that align with the following Strategic Goals:

1. Assess safety needs at parks and facilities (C4)
2. Enhance public outreach (C5)

## Key Performance Indicators

District Goal	Key Performance Indicator	Target	FY 2017/18	FY 2018/19	FY 2019/20
C4	Diminish gang activity by reducing the number of graffiti/tagging incidents	<3415	3616	2894	3415
C5	Enhance public outreach through abatement turn-around time	<48 hrs.	48hrs	48hrs	48hrs

## Department Budget Detail - Graffiti

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4604	Restitution Revenues	1,044	-	-	-
4606	Contract Revenues	100,000	100,000	100,000	100,000
4901	Tax Revenue Transfers	119,630	236,552	254,374	159,257
<b>Total Revenues</b>		<b>220,674</b>	<b>336,552</b>	<b>354,374</b>	<b>259,257</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	127,270	186,967	199,365	147,065
5003	Overtime Labor	5,003	-	5,000	5,000
	Benefits Expenses	43,787	84,355	82,004	53,555
	Payroll Taxes	9,014	15,262	16,237	11,637
5201	Outside Services	6,000	7,500	7,500	6,000
5301	Materials and Supplies	27,423	42,468	42,468	35,000
5506	Wireless Devices	1,130	-	1,800	1,000
<b>Total Expenses</b>		<b>219,627</b>	<b>336,552</b>	<b>354,374</b>	<b>259,257</b>

<b>Graffiti Net Operating Surplus (Deficit)</b>		<b>1,047</b>	<b>-</b>	<b>-</b>	<b>-</b>
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Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
	Capital O & M Expenses	-	-	-	150,000
<b>Total Non-Operating Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>

<b>Net Change in Fund Balance</b>		<b>1,047</b>	<b>-</b>	<b>-</b>	<b>(150,000)</b>
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## Significant Changes

No significant changes in the Graffiti budget for FY 2020-21

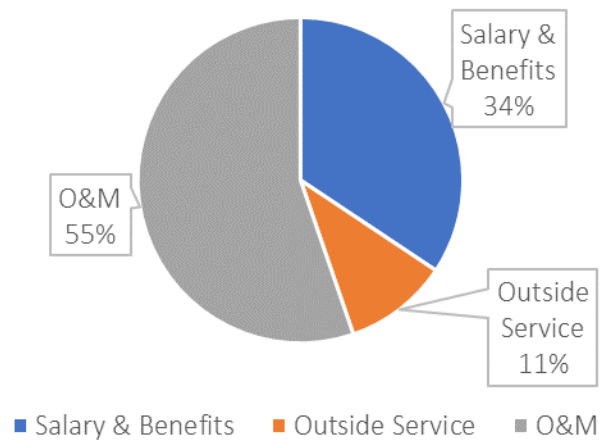
# INTERNAL PROGRAMS



## Internal Programs Detail – Emergency Preparedness

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	\$ 32,405	\$ 37,033	\$ 36,751	\$ 50,647
5002	Part Time / Intern Salaries	2,241	-	-	-
	Benefits Expenses	10,659	9,764	9,481	15,186
	Payroll Taxes	477	2,890	2,863	3,886
5104	Conferences, Meetings and Seminars	-	-	1,000	1,000
5201	Outside Services	28,037	21,100	51,100	21,100
5301	Materials and Supplies	4,753	6,750	14,750	110,750
5506	Wireless Devices	34	460	460	460
<b>Emergency Preparedness Total</b>		<b>78,606</b>	<b>77,997</b>	<b>116,405</b>	<b>203,029</b>

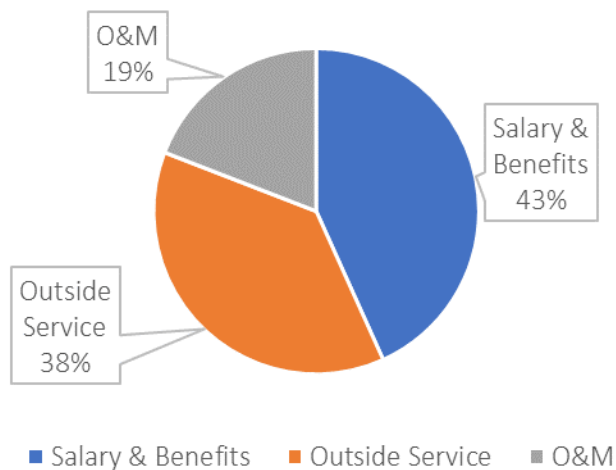
### Internal Program Expenses



## Internal Programs Detail – Safety

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	\$ 90,122	\$ 80,174	\$ 81,500	\$ 74,059
	Benefits Expense	24,582	20,709	20,858	22,548
	Payroll Taxes	8,330	6,252	6,350	5,692
5104	Conferences / Seminars	-	1,000	1,000	1,000
5105	Training	461	1,000	2,000	2,000
5201	Outside Services	32,245	27,000	31,000	89,000
5301	Materials and Supplies	7,407	9,000	9,000	9,000
5303	Safety Materials	29,293	30,200	30,200	33,225
5506	Wireless Devices	418	-	-	-
<b>Safety Total</b>		<b>192,858</b>	<b>175,335</b>	<b>181,908</b>	<b>236,524</b>

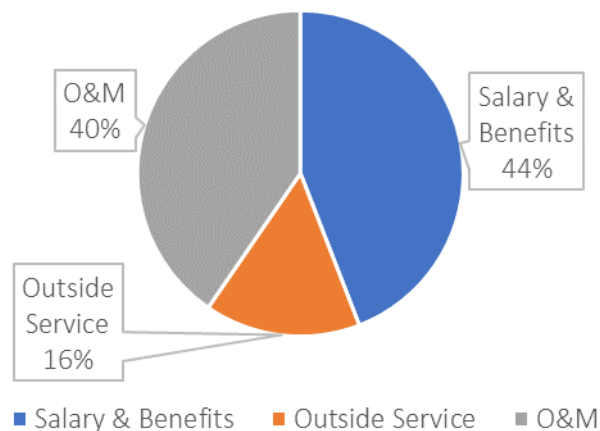
### Internal Program Expenses



## Internal Programs Detail – Community Affairs

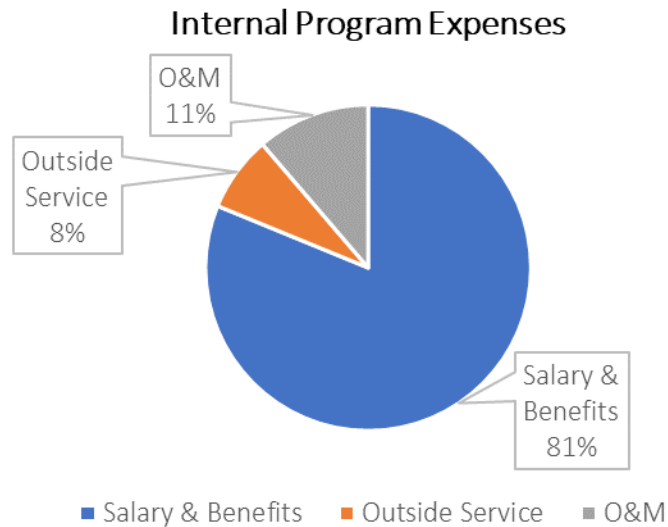
Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Wages and Salaries	\$ 109,419	\$ 104,786	\$ 121,100	\$ 144,043
5002	Part Time Salaries	627	11,440	14,400	15,660
5003	Overtime Salaries	5,246	3,200	5,000	5,000
	Benefits Expense	46,529	45,716	53,874	55,629
	Payroll Taxes	5,534	9,305	10,788	11,740
5104	Conferences and Seminars	127	792	795	795
5105	Training	3,442	7,500	17,500	9,500
5106	Postage	19,966	27,100	30,700	44,800
5107	Memberships / Dues	1,415	1,150	4,250	3,925
5115	Office Supplies	511	1,500	1,500	1,500
5201	Outside Services	105,857	79,140	129,000	81,400
5204	Legal Expenses	2,700	-	-	-
5212	Printing	21,180	31,050	46,100	55,100
5213	Advertising	2,084	9,300	14,900	13,400
5301	Materials and Supplies	16,081	20,000	20,000	10,000
5604	Software Licensing	-	-	19,100	73,600
<b>Community Affairs Total</b>		<b>340,718</b>	<b>351,979</b>	<b>489,007</b>	<b>526,092</b>

### Internal Program Expenses



## Internal Programs Detail – Legislative Affairs

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	\$ 9,755	\$ 22,288	\$ 23,114	\$ 24,602
	Benefits Expense	2,506	5,825	5,934	5,948
	Payroll Taxes	159	1,658	1,711	1,819
5103	Legislative Travel	-	2,500	4,500	4,500
5201	Outside Services	2,028	15,000	-	3,000
5603	Software Licensing	-	-	2,500	-
<b>Legislative Affairs Total</b>		<b>14,448</b>	<b>47,271</b>	<b>37,759</b>	<b>39,869</b>

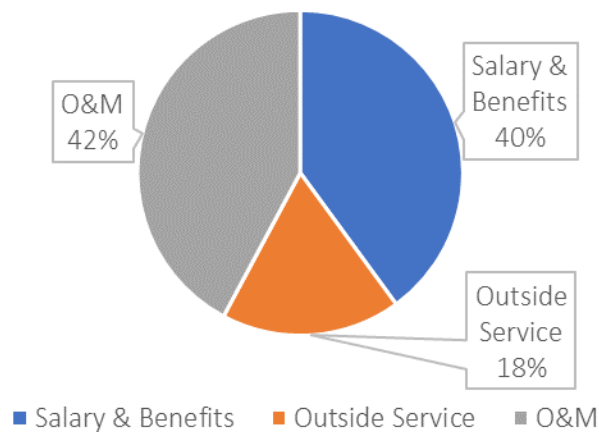




## Internal Programs Detail – Fleet Maintenance

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Wages & Salaries	\$ 179,645	\$ 177,351	\$ 207,342	\$ 221,410
5003	Overtime Salaries	8,432	5,640	6,182	5,999
	Benefits Expense	87,333	87,853	107,356	135,796
	Payroll Taxes	11,626	14,051	16,423	17,209
5105	Training	966	2,000	2,000	1,500
5108	Regulatory Requirements	4,342	8,000	8,000	6,000
5115	Office Supplies	-	-	-	1,000
5201	Outside Services	215,719	135,000	170,000	170,000
5209	Uniforms	1,838	2,000	2,000	2,000
5301	Materials and Supplies	133,256	120,000	120,000	120,000
5303	Safety Materials	3,183	2,000	3,000	3,000
5305	Fuel Purchases	222,278	230,000	230,000	230,000
5307	Equipment less than \$5,000	6,970	8,000	8,000	8,000
5604	Software Maintenance	15,736	36,800	43,900	29,972
<b>Fleet Maintenance Total</b>		<b>891,324</b>	<b>828,695</b>	<b>924,203</b>	<b>951,886</b>

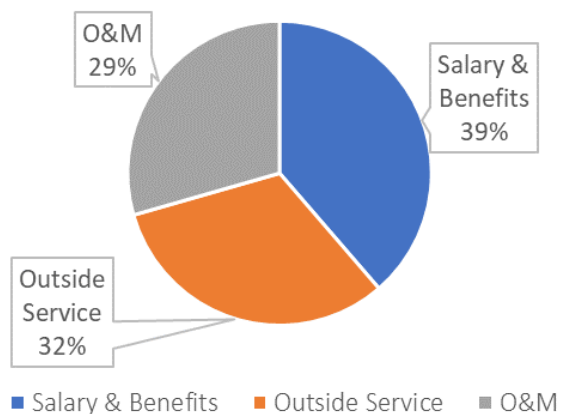
### Internal Program Expenses



## Internal Programs Detail – Facilities Maintenance

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Wages and Salaries	\$ 267,201	\$ 227,373	\$ 158,878	\$ 167,757
5003	Overtime Labor	37,511	19,527	25,749	25,002
	Benefits Expenses	115,129	101,790	97,170	123,795
	Payroll Taxes	31,452	17,921	12,532	13,061
5105	Training	1,326	4,000	4,000	4,000
5108	Regulatory Requirements	6,050	6,100	6,100	6,100
5110	Rents and Leases	18,614	17,000	18,000	20,000
5115	Office Supplies	-	1,400	-	1,500
5201	Outside Services	97,331	115,000	115,000	272,000
5209	Uniforms	18,004	5,000	9,500	15,000
5301	Materials and Supplies	24,639	25,000	30,000	35,000
5303	Safety Materials	4,892	2,000	3,500	3,000
5307	Equipment Less Than \$5,000	5,999	8,000	8,000	6,000
5407	General Repairs	9,622	45,000	30,000	15,000
5501	Electricity	56,426	70,000	80,000	80,000
5502	Water	4,880	6,000	5,000	5,000
5503	Refuse	8,195	13,200	14,000	15,000
5504	Gas	650	500	550	1,000
5505	Phone	22,826	13,000	36,000	36,000
5506	Wireless Devices	906	1,600	1,100	1,500
5601	IT Equipment	-	1,000	-	1,500
5603	Software Licensing	37	3,350	1,870	3,600
5604	Software Maintenance	3,978	880	2,600	1,780
<b>Facilities Maintenance Total</b>		<b>735,668</b>	<b>704,641</b>	<b>659,549</b>	<b>852,595</b>

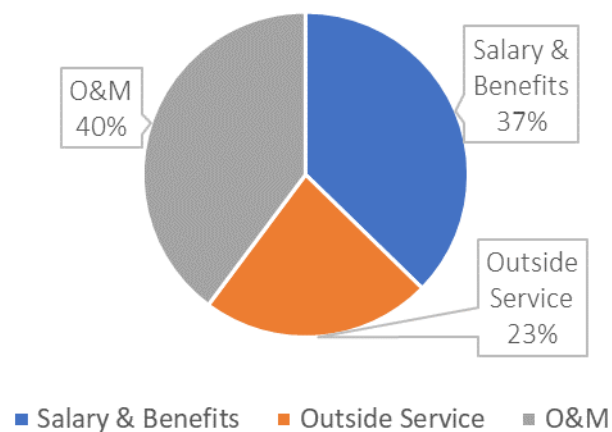
### Internal Program Expenses



## Internal Programs Detail – Conservation

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Wages and Salaries	\$ 104,434	\$ 94,222	\$ 108,023	\$ 107,807
5002	Part Time Salaries	1,089	11,440	26,274	29,748
5003	Overtime Salaries	8,013	4,800	4,801	4,801
	Benefits Expenses	30,461	27,356	34,826	43,957
	Payroll Taxes	11,641	8,504	9,875	10,980
5105	Employee Training	4,416	4,500	4,000	7,400
5106	Postage	3,999	15,000	10,000	10,000
5107	Memberships / Dues	-	2,000	2,875	3,000
5115	Office Supplies	491	1,000	1,800	1,800
5201	Outside Services	49,822	74,500	102,600	121,000
5204	Legal Expense	5,489	20,000	5,000	5,000
5212	Printing	15,260	46,000	36,000	27,000
5213	Advertising	1,326	28,700	14,500	3,000
5301	Materials and Supplies	1,551	33,300	23,300	35,500
5506	Wireless Devices	1,573	-	1,500	1,600
5601	IT Equipment	192	500	500	500
5603	Software Licensing	111	6,820	120	-
5901	Classes/Seminars	1,352	2,400	2,650	1,700
5902	Rebate Incentives	61,596	150,000	100,000	77,000
5903	Conservation Education Programs	40,355	47,000	47,000	37,000
<b>Conservation Total</b>		<b>343,171</b>	<b>578,042</b>	<b>535,644</b>	<b>528,793</b>

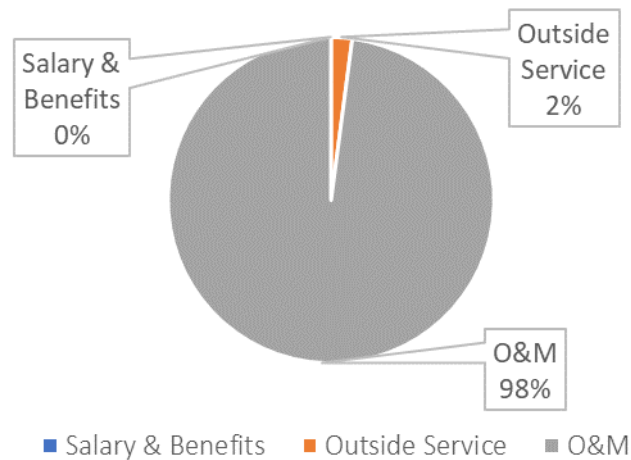
### Internal Program Expenses



## Internal Programs Detail – Planning

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	\$ 2,057	\$ -	\$ -	\$ -
	Benefits Expenses	568	-	-	-
	Payroll Taxes	30	-	-	-
5201	Outside Services	462	55,000	55,000	25,000
5202	Engineering Services	131,470	500,000	800,000	1,125,000
5204	Legal Services	-	-	-	50,000
<b>Planning Total</b>		<b>134,587</b>	<b>555,000</b>	<b>855,000</b>	<b>1,200,000</b>

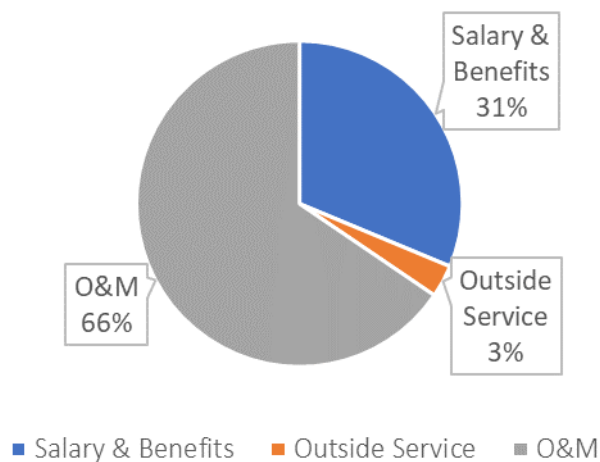
### Internal Program Expenses



## Internal Programs Detail – IT SCADA

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Wages and Salaries	\$ -	\$ -	\$ 231,489	\$ 101,714
5003	Overtime Salaries	-	-	500	500
	Benefits Expenses	-	-	125,544	35,681
	Payroll Taxes	-	-	23,249	7,971
5105	Employee Training	-	-	2,500	2,500
5107	Memberships / Dues	-	-	500	500
5115	Office Supplies	-	-	-	-
5201	Outside Services	-	-	15,000	15,000
5209	Uniforms	-	-	5,000	5,000
5301	Materials and Supplies	-	-	-	-
5307	Equipment less than \$5,000	-	-	2,000	2,000
5415	SCADA Maintenance	-	-	170,000	250,000
5505	Phone	-	-	7,000	7,000
5506	Wireless Devices	-	-	3,000	3,000
5601	IT Equipment	-	-	6,000	6,800
5604	Software Maintenance	-	-	-	28,600
<b>IT SCADA Total</b>		-	-	<b>591,782</b>	<b>466,266</b>

### Internal Program Expenses



# LIGHTING & LANDSCAPING DISTRICTS

LIGHTING & LANDSCAPE DISTRICTS





## Street Lighting District Summary

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
	Illumination Assessments	\$ 1,148,928	\$ 1,173,207	\$ 1,126,428	\$ 995,885
	Tax Revenue Transfer To/From	75,000	75,000	82,766	83,000
	Transfer from Reserves	-	349,626	10,354	
	<b>Total Revenues</b>	<b>1,223,928</b>	<b>1,597,833</b>	<b>1,219,548</b>	<b>1,078,885</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
	Lighting District Expense	\$ 575,284	\$ 1,124,369	\$ 588,480	\$ 401,290
	Streetlight Acquisition Transfer	-	424,905	602,477	463,263
	Transfer to Street Light Capital Fund	-	-	-	141,254
	Transfer to Reserves	-	48,559	28,591	73,078
	<b>Total Expenses</b>	<b>575,284</b>	<b>1,597,833</b>	<b>1,219,548</b>	<b>1,078,885</b>

<b>Net Change in Fund Balance</b>	<b>648,644</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Illumination District No. 2

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 209,266	\$ 209,292	\$ 209,292	\$ 209,292
4910	Tax Revenue Transfer To/From	75,000	75,000	82,766	83,000
<b>Total Revenues</b>		<b>284,266</b>	<b>284,292</b>	<b>292,058</b>	<b>292,292</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
	Lighting District Expense	\$ 260,284	\$ 284,292	\$ 184,289	\$ 116,433
6014	Streetlight Acquisition Transfer	-	-	107,769	7,700
7002	Transfer to Streetlight Capital Fund	-	-	-	111,848
7002	Transfer to Reserves	-	-	-	56,311
<b>Total Expenses</b>		<b>260,284</b>	<b>284,292</b>	<b>292,058</b>	<b>292,292</b>

<b>Net Change in Fund Balance</b>		<b>23,982</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Lighting District 98-2

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 119,719	\$ 121,445	\$ 119,838	\$ 123,823
7001	Transfer from Reserves	-	52,737	10,354	697
<b>Total Revenues</b>		<b>119,719</b>	<b>174,182</b>	<b>130,192</b>	<b>124,520</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
	Lighting District Expense	\$ 87,691	\$ 104,692	\$ 55,196	\$ 45,139
6014	Streetlight Acquisition Transfer	-	62,297	74,996	79,381
7002	Transfer to Reserves	-	7,193	-	-
<b>Total Expenses</b>		<b>87,691</b>	<b>174,182</b>	<b>130,192</b>	<b>124,520</b>

<b>Net Change in Fund Balance</b>		<b>32,028</b>	<b>-</b>	<b>-</b>	<b>-</b>
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### Lighting District 2001-1

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 80,891	\$ 86,068	\$ 76,280	\$ 58,941
7001	Transfer from Reserves	-	29,115	-	-
<b>Total Revenues</b>		<b>80,891</b>	<b>115,183</b>	<b>76,280</b>	<b>58,941</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
	Lighting District Expense	\$ 73,442	\$ 75,369	\$ 40,689	\$ 33,231
6014	Streetlight Acquisition Transfer	-	35,665	30,437	4,870
7002	Transfer to Streetlight Capital	-	-	-	19,688
7002	Transfer to Reserves	-	4,149	5,154	1,152
<b>Total Expenses</b>		<b>73,442</b>	<b>115,183</b>	<b>76,280</b>	<b>58,941</b>

<b>Net Change in Fund Balance</b>		<b>7,449</b>	<b>-</b>	<b>-</b>	<b>-</b>
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### Lighting District 2001-2

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 103,574	\$ 105,617	\$ 98,558	\$ 83,884
7001	Transfer from Reserves	-	36,777	-	-
<b>Total Revenue</b>		<b>103,574</b>	<b>142,394</b>	<b>98,558</b>	<b>83,884</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
	Lighting District Expenses	\$ 72,339	\$ 92,328	\$ 47,171	\$ 32,268
6014	Streetlight Acquisition Transfer	-	44,883	49,718	40,313
7002	Transfer to Streetlight Capital Fund	-	-	-	9,718
7002	Transfer to Reserves	-	5,183	1,669	1,585
<b>Total Expenses</b>		<b>72,339</b>	<b>142,394</b>	<b>98,558</b>	<b>83,884</b>

<b>Net Change in Fund Balance</b>		<b>31,235</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Lighting District 2001-3

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 635,478	\$ 650,785	\$ 622,460	\$ 519,945
7001	Transfer from Reserves	-	230,997	-	-
<b>Total Revenue</b>		<b>635,478</b>	<b>881,782</b>	<b>622,460</b>	<b>519,945</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
	Lighting District Expense	\$ 341,812	\$ 567,688	\$ 261,135	\$ 174,219
6014	Streetlight Acquisition Transfer	-	282,060	339,557	330,999
7001	Transfer to Reserves	-	32,034	21,768	14,727
<b>Total Expenses</b>		<b>341,812</b>	<b>881,782</b>	<b>622,460</b>	<b>519,945</b>

<b>Net Change in Fund Balance</b>		<b>293,666</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Streetlight Capital Fund

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
	Transfer in From Lighting Districts	\$ -	\$ -	\$ -	\$ 141,254
	Transfer from Reserves	-	-	-	1,824
<b>Total Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>143,078</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
	Debt Service Principle	\$ -	\$ -	\$ -	\$ 80,338
	Debt Service Interest Expense	-	-	-	62,740
<b>Total Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>143,078</b>

<b>Net Change in Fund Balance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Landscape District Summary

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
	Landscape Assessments	\$ 303,090	\$ 304,923	\$ 315,645	\$ 329,058
	Transfer from Reserves	-	6,642	3,745	55,090
	<b>Total Revenue</b>	<b>303,090</b>	<b>311,565</b>	<b>319,390</b>	<b>384,148</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
	Landscape Expense	\$ 431,927	\$ 290,340	\$ 316,433	\$ 384,148
	Transfer to Reserves	-	21,225	2,957	-
	<b>Total Expenses</b>	<b>431,927</b>	<b>311,565</b>	<b>319,390</b>	<b>384,148</b>

<b>Net Change in Fund Balance</b>	<b>(128,837)</b>	<b>-</b>	<b>-</b>	<b>-</b>
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### Landscaping District 98-1

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 75,228	\$ 76,442	\$ 75,556	\$ 86,557
7001	Transfer from Reserves	-	4,725	3,052	10,740
<b>Total Revenue</b>		<b>75,228</b>	<b>81,167</b>	<b>78,608</b>	<b>97,297</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5409	Zone A - Philadelphia & County Line	\$ 10,276	\$ 8,313	\$ 8,913	\$ 10,153
5409	Zone B - Bellgrave And Glenroy	8,766	7,389	7,185	9,527
5409	Zone C - Jurupa And Camino Real	36,443	8,711	8,217	9,900
5409	Zone D - Camino Real	11,743	8,698	8,382	11,510
5409	Zone E - Tract 25085-2	-	7,939	7,488	9,772
5409	Zone F - Tract 29490	15,130	10,342	9,933	11,831
5409	Zone G - Tract 25674	-	8,026	8,100	9,739
5409	Zone H - Tract 28808	-	7,185	7,052	8,592
5409	Zone I - Tract 22565	9,390	7,733	7,432	9,310
5409	Zone J - Tract 31301	15,802	6,831	5,906	6,963
5409	Zone K	152	-	-	-
5409	Zone N	(2,556)	-	-	-
<b>Total Expenses</b>		<b>105,146</b>	<b>81,167</b>	<b>78,608</b>	<b>97,297</b>

<b>Net Change in Fund Balance</b>	<b>(29,918)</b>	<b>-</b>	<b>-</b>	<b>-</b>
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### Landscaping District 91-1

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 197,272	\$ 197,481	\$ 197,481	\$ 197,151
7001	Transfer from Reserves	-	1,201	693	44,350
<b>Total Revenue</b>		<b>197,272</b>	<b>198,682</b>	<b>198,174</b>	<b>241,501</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5409	Empire Business Center Landscape	\$ 186,419	\$ 111,325	\$ 129,593	\$ 158,171
5409	Koll Company Landscape Expense	95,817	66,132	65,624	83,330
7002	Transfer to Reserves	-	21,225	2,957	-
<b>Total Expenses</b>		<b>282,236</b>	<b>198,682</b>	<b>198,174</b>	<b>241,501</b>

<b>Net Change in Fund Balance</b>	<b>(84,964)</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Landscaping District 2003-1C

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 30,590	\$ 31,000	\$ 42,608	\$ 45,350
7001	Transfer from Reserves	-	716	-	-
<b>Total Revenue</b>		<b>30,590</b>	<b>31,716</b>	<b>42,608</b>	<b>45,350</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5409	Landscape Expense - Zone A	\$ 26,887	\$ 6,076	\$ 10,133	\$ 11,315
5409	Landscape Expense - Zone B	8,085	9,906	9,249	9,665
5409	Landscape Expense - Zone C	6,967	5,470	7,291	8,528
5409	Landscape Expense - Zone D	2,606	10,264	15,935	15,842
<b>Total Expenses</b>		<b>44,545</b>	<b>31,716</b>	<b>42,608</b>	<b>45,350</b>

<b>Net Change in Fund Balance</b>		<b>(13,955)</b>	<b>-</b>	<b>-</b>	<b>-</b>
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# COMMUNITY FACILITIES DISTRICT

COMMUNITY FACILITIES DISTRICT



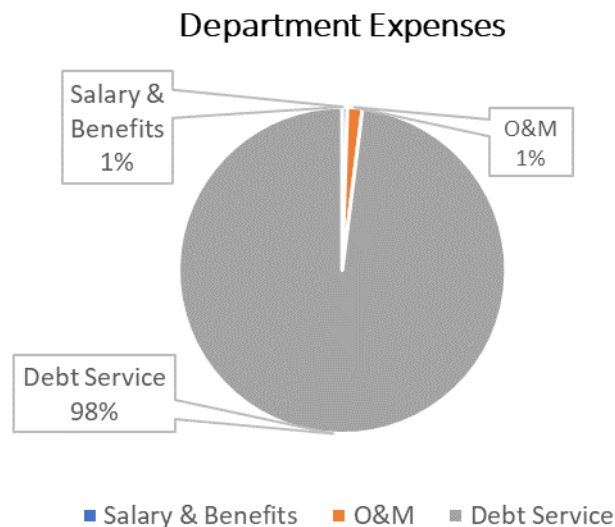


## Community Facilities District Summary

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenue	\$ 26,020,857	\$ 26,030,373	\$ 26,461,913	\$ 26,340,179
4501	Interest Income	297,774	-	-	-
<b>Total Revenues</b>		<b>26,318,631</b>	<b>26,030,373</b>	<b>26,461,913</b>	<b>26,340,179</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	60,906	73,935	76,855	80,637
	Benefits / Taxes Expenses	20,831	45,315	47,105	49,423
5201	Outside Services	30,247	43,000	43,000	43,000
5204	Legal Expense	26,965	53,010	26,890	21,580
5205	Assessment Engineering	346,919	173,269	180,000	185,640
6001	Principal Payment	260,000	10,990,451	11,562,504	12,054,641
6002	Interest Expense	15,136,738	14,511,737	14,395,105	13,765,944
6003	Bond Discount/Premium Expense	401,287	-	-	-
6005	Fiscal Agent Fees	61,825	84,210	92,950	105,535
6006	Investment and Arbitrage Expense	22,731	41,880	23,770	23,200
6011	Tax Collection Expense	\$ -	\$ 13,566	\$ 13,734	\$ 10,579
<b>Total Expenses</b>		<b>16,368,449</b>	<b>26,030,373</b>	<b>26,461,913</b>	<b>26,340,179</b>

<b>Net Change in Fund Balance</b>	<b>9,950,182</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 1

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenue	\$ 2,400,066	\$ 2,356,967	\$ 2,358,650	\$ 2,363,409
4501	Interest Income	4,503	-	-	-
7001	Transfer In	5,181	-	-	-
<b>Total Revenues</b>		<b>2,409,750</b>	<b>2,356,967</b>	<b>2,358,650</b>	<b>2,363,409</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	803	1,000	1,000	1,000
5204	Legal Expense	211	1,230	580	500
5205	Assessment Engineering	20,413	4,000	4,200	4,320
6001	Principal Payment	-	1,835,000	1,920,000	1,995,000
6002	Interest Expense	615,219	509,832	427,088	356,494
6005	Fiscal Agent Fees	1,235	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	260	267	205
<b>Total Expenses</b>		<b>639,827</b>	<b>2,356,967</b>	<b>2,358,650</b>	<b>2,363,409</b>

<b>Net Change in Fund Balance</b>		<b>1,769,923</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 2

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenue	\$ 1,081,494	\$ 1,102,730	\$ 1,128,400	\$ 1,152,250
4501	Interest Income	1,458	-	-	-
<b>Total Revenues</b>		<b>1,082,952</b>	<b>1,102,730</b>	<b>1,128,400</b>	<b>1,152,250</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Expense	741	1,230	580	500
5205	Assessment Engineering	7,771	4,000	4,200	4,320
6001	Principal Payment	-	475,000	525,000	575,000
6002	Interest Expense	638,675	614,450	590,700	564,450
6003	Bond Discount/Premium Expense	(94,743)	-	-	-
6005	Fiscal Agent Fees	1,100	2,055	2,035	2,250
6006	Investment and Arbitrage Expense	-	750	520	540
6011	Tax Collection Expense	-	1,405	1,405	1,090
<b>Total Expenses</b>		<b>555,753</b>	<b>1,102,730</b>	<b>1,128,400</b>	<b>1,152,250</b>

<b>Net Change in Fund Balance</b>		<b>527,199</b>	<b>-</b>	<b>-</b>	<b>-</b>
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### Community Facilities District No. 3

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ 670,441	\$ 684,852	\$ 685,384	\$ 680,999
4501	Interest Income	1,097	-	-	-
7001	Transfer In	9,413	-	-	-
<b>Total Revenues</b>		<b>680,951</b>	<b>684,852</b>	<b>685,384</b>	<b>680,999</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Expense	211	1,230	580	500
5205	Assessment Engineering	7,490	4,000	4,200	4,320
6001	Principal Payment	-	335,000	350,000	360,000
6002	Interest Expense	356,931	337,556	323,668	308,969
6005	Fiscal Agent Fees	1,210	2,055	2,035	2,250
6006	Investment and Arbitrage Expense	-	750	520	540
6011	Tax Collection Expense	-	421	421	320
<b>Total Expenses</b>		<b>368,051</b>	<b>684,852</b>	<b>685,384</b>	<b>680,999</b>

<b>Net Change in Fund Balance</b>		<b>312,900</b>	<b>-</b>	<b>-</b>	<b>-</b>
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### Community Facilities District No. 4

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ 1,010,170	\$ 1,007,945	\$ 1,006,889	\$ 1,010,839
4501	Interest Income	1,611	-	-	-
<b>Total Revenues</b>		<b>1,011,781</b>	<b>1,007,945</b>	<b>1,006,889</b>	<b>1,010,839</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Expense	863	1,230	580	500
5205	Assessment Engineering	6,152	4,000	4,200	4,320
6001	Principal Payment	-	455,000	475,000	500,000
6002	Interest Expense	568,656	540,682	520,206	498,831
6005	Fiscal Agent Fees	1,100	2,055	2,035	2,250
6006	Investment and Arbitrage Expense	-	750	520	540
6011	Tax Collection Expense	-	388	388	298
<b>Total Expenses</b>		<b>578,980</b>	<b>1,007,945</b>	<b>1,006,889</b>	<b>1,010,839</b>

<b>Net Change in Fund Balance</b>		<b>432,801</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 5

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 244,609	\$ 245,500	\$ 247,731	\$ 241,963
4501	Interest Income	567	-	-	-
<b>Total Revenues</b>		<b>245,176</b>	<b>245,500</b>	<b>247,731</b>	<b>241,963</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,755	\$ 1,761	\$ 1,835
	Benefits / Taxes Expenses	496	1,075	1,079	1,125
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,270	1,230	580
5205	Assessment Engineering	7,045	4,423	4,000	4,200
6001	Principal Payment	-	125,000	125,000	125,000
6002	Interest Expense	117,800	107,956	110,650	105,462
6005	Fiscal Agent Fees	1,210	1,815	1,815	2,035
6006	Investment and Arbitrage Expense	-	1,000	990	520
6011	Tax Collection Expense	-	206	206	206
<b>Total Expenses</b>		<b>128,475</b>	<b>245,500</b>	<b>247,731</b>	<b>241,963</b>

<b>Net Change in Fund Balance</b>		<b>116,701</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 6

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 273,837	\$ 277,946	\$ 276,578	\$ 275,817
4501	Interest Income	505	-	-	-
<b>Total Revenues</b>		<b>274,342</b>	<b>277,946</b>	<b>276,578</b>	<b>275,817</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	6,652	4,000	4,200	4,320
6001	Principal Payment	-	140,000	145,000	150,000
6002	Interest Expense	133,713	125,756	119,969	113,869
6005	Fiscal Agent Fees	2,420	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	315	314	238
<b>Total Expenses</b>		<b>145,205</b>	<b>277,946</b>	<b>276,578</b>	<b>275,817</b>

<b>Net Change in Fund Balance</b>		<b>129,137</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 7

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 639,397	\$ 632,040	\$ 630,987	\$ 627,499
4501	Interest Income	978	-	-	-
<b>Total Revenues</b>		<b>640,375</b>	<b>632,040</b>	<b>630,987</b>	<b>627,499</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,755	\$ 1,761	\$ 1,922
	Benefits / Taxes Expenses	496	1,075	1,079	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	599	1,270	1,230	500
5205	Assessment Engineering	6,156	4,423	4,000	4,320
6001	Principal Payment	-	265,000	275,000	300,000
6002	Interest Expense	316,806	354,400	343,800	315,550
6005	Fiscal Agent Fees	1,100	1,815	1,815	2,250
6006	Investment and Arbitrage Expense	113	1,000	990	540
6011	Tax Collection Expense	-	302	312	239
<b>Total Expenses</b>		<b>326,983</b>	<b>632,040</b>	<b>630,987</b>	<b>627,499</b>

<b>Net Change in Fund Balance</b>		<b>313,392</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 10

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 493,109	\$ 496,488	\$ 500,969	\$ 495,594
4501	Interest Income	894	-	-	-
<b>Total Revenues</b>		<b>494,003</b>	<b>496,488</b>	<b>500,969</b>	<b>495,594</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,451	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	7,255	4,000	4,200	4,320
6001	Principal Payment	-	240,000	255,000	260,000
6002	Interest Expense	258,312	244,238	234,300	223,600
6005	Fiscal Agent Fees	-	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	375	374	284
<b>Total Expenses</b>		<b>267,988</b>	<b>496,488</b>	<b>500,969</b>	<b>495,594</b>

<b>Net Change in Fund Balance</b>		<b>226,015</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 11

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 716,966	\$ 723,276	\$ 721,945	\$ 720,764
4501	Interest Income	1,021	-	-	-
<b>Total Revenues</b>		<b>717,987</b>	<b>723,276</b>	<b>721,945</b>	<b>720,764</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,449	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	6,880	4,000	4,200	4,320
6001	Principal Payment	-	315,000	330,000	345,000
6002	Interest Expense	364,796	396,000	380,250	363,750
6005	Fiscal Agent Fees	1,100	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	401	400	304
<b>Total Expenses</b>		<b>375,195</b>	<b>723,276</b>	<b>721,945</b>	<b>720,764</b>

<b>Net Change in Fund Balance</b>		<b>342,792</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 12

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 867,511	\$ 865,538	\$ 860,958	\$ 856,539
4501	Interest Income	1,285	-	-	-
<b>Total Revenues</b>		<b>868,796</b>	<b>865,538</b>	<b>860,958</b>	<b>856,539</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits Expenses	496	1,079	1,125	1,178
5201	Outside Services	1,344	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,882	4,000	4,200	4,320
6001	Principal Payment	-	380,000	395,000	410,000
6002	Interest Expense	436,046	473,300	454,300	434,550
6005	Fiscal Agent Fees	1,100	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	363	363	279
<b>Total Expenses</b>		<b>446,529</b>	<b>865,538</b>	<b>860,958</b>	<b>856,539</b>

<b>Net Change in Fund Balance</b>		<b>422,267</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 14

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ 998,170	\$ 1,019,890	\$ 1,013,954	\$ 989,866
4501	Interest Income	5,047	-	-	-
<b>Total Revenues</b>		<b>1,003,217</b>	<b>1,019,890</b>	<b>1,013,954</b>	<b>989,866</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	6,863	4,000	4,200	4,320
6001	Principal Payment	-	380,000	390,000	410,000
6002	Interest Expense	647,419	625,788	610,213	565,593
6005	Fiscal Agent Fees	2,860	3,630	4,070	4,500
6006	Investment and Arbitrage Expense	1,312	990	520	540
6011	Tax Collection Expense	-	412	411	313
<b>Total Expenses</b>		<b>660,874</b>	<b>1,019,890</b>	<b>1,013,954</b>	<b>989,866</b>

<b>Net Change in Fund Balance</b>		<b>342,343</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 15

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ 580,235	\$ 576,339	\$ 573,109	\$ 575,586
4501	Interest Income	830	-	-	-
<b>Total Revenues</b>		<b>581,065</b>	<b>576,339</b>	<b>573,109</b>	<b>575,586</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,449	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	6,369	4,000	4,200	4,320
6001	Principal Payment	-	170,000	175,000	185,000
6002	Interest Expense	404,825	394,200	386,550	378,675
6005	Fiscal Agent Fees	1,100	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	264	264	201
<b>Total Expenses</b>		<b>414,713</b>	<b>576,339</b>	<b>573,109</b>	<b>575,586</b>

<b>Net Change in Fund Balance</b>		<b>166,352</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 16

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 540,465	\$ 538,936	\$ 536,106	\$ 538,709
4501	Interest Income	3,798	-	-	-
<b>Total Revenues</b>		<b>544,263</b>	<b>538,936</b>	<b>536,106</b>	<b>538,709</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,451	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	6,255	4,000	4,200	4,320
6001	Principal Payment	-	245,000	255,000	270,000
6002	Interest Expense	257,629	281,800	269,550	256,800
6005	Fiscal Agent Fees	1,100	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	261	261	199
<b>Total Expenses</b>		<b>267,405</b>	<b>538,936</b>	<b>536,106</b>	<b>538,709</b>

<b>Net Change in Fund Balance</b>		<b>276,858</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 17

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 1,081,278	\$ 1,073,153	\$ 1,065,323	\$ 1,072,661
4501	Interest Income	1,431	-	-	-
<b>Total Revenues</b>		<b>1,082,709</b>	<b>1,073,153</b>	<b>1,065,323</b>	<b>1,072,661</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,451	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	6,396	4,000	4,200	4,320
6001	Principal Payment	-	445,000	460,000	490,000
6002	Interest Expense	571,093	615,950	593,700	570,700
6005	Fiscal Agent Fees	1,100	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	328	328	251
<b>Total Expenses</b>		<b>581,010</b>	<b>1,073,153</b>	<b>1,065,323</b>	<b>1,072,661</b>

<b>Net Change in Fund Balance</b>		<b>501,699</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 18

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 1,019,325	\$ 1,008,552	\$ 1,016,171	\$ 1,018,558
4501	Interest Income	1,298	-	-	-
<b>Total Revenues</b>		<b>1,020,623</b>	<b>1,008,552</b>	<b>1,016,171</b>	<b>1,018,558</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,451	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	4,189	1,230	580	500
5205	Assessment Engineering	5,843	4,000	4,200	4,320
6001	Principal Payment	-	420,000	445,000	465,000
6002	Interest Expense	533,580	575,750	558,950	541,150
6005	Fiscal Agent Fees	1,650	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	927	926	698
<b>Total Expenses</b>		<b>547,472</b>	<b>1,008,552</b>	<b>1,016,171</b>	<b>1,018,558</b>

<b>Net Change in Fund Balance</b>		<b>473,151</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 19

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 1,481,669	\$ 1,486,975	\$ 1,486,394	\$ 1,490,711
4501	Interest Income	2,066	-	-	-
<b>Total Revenues</b>		<b>1,483,735</b>	<b>1,486,975</b>	<b>1,486,394</b>	<b>1,490,711</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,451	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	210	1,230	580	500
5205	Assessment Engineering	5,930	4,000	4,200	4,320
6001	Principal Payment	-	625,000	650,000	680,000
6002	Interest Expense	787,208	849,675	824,675	798,675
6005	Fiscal Agent Fees	1,650	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	425	424	326
<b>Total Expenses</b>		<b>797,208</b>	<b>1,486,975</b>	<b>1,486,394</b>	<b>1,490,711</b>

<b>Net Change in Fund Balance</b>		<b>686,527</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 21

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ 625,590	\$ 599,455	\$ 601,625	\$ 598,985
4501	Interest Income	926	-	-	-
<b>Total Revenues</b>		<b>626,516</b>	<b>599,455</b>	<b>601,625</b>	<b>598,985</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	898	1,230	580	500
5205	Assessment Engineering	5,634	4,000	4,200	4,320
6001	Principal Payment		245,000	260,000	270,000
6002	Interest Expense	317,523	342,350	330,100	317,100
6005	Fiscal Agent Fees	2,750	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	230	230	175
<b>Total Expenses</b>		<b>329,014</b>	<b>599,455</b>	<b>601,625</b>	<b>598,985</b>

<b>Net Change in Fund Balance</b>		<b>297,502</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 22

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ 229,501	\$ 227,436	\$ 229,256	\$ 226,826
4501	Interest Income	2,253	-	-	-
<b>Total Revenues</b>		<b>231,754</b>	<b>227,436</b>	<b>229,256</b>	<b>226,826</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,611	4,000	4,200	4,320
6001	Principal Payment	-	65,000	70,000	70,000
6002	Interest Expense	143,470	150,375	147,775	144,975
6005	Fiscal Agent Fees	1,815	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	186	186	141
<b>Total Expenses</b>		<b>153,316</b>	<b>227,436</b>	<b>229,256</b>	<b>226,826</b>

<b>Net Change in Fund Balance</b>		<b>78,438</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 23

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ 321,368	\$ 323,943	\$ 319,926	\$ 282,905
4501	Interest Income	7,625	-	-	-
<b>Total Revenues</b>		<b>328,993</b>	<b>323,943</b>	<b>319,926</b>	<b>282,905</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,384	4,000	4,200	4,320
6001	Principal Payment	-	110,000	110,000	115,000
6002	Interest Expense	205,881	201,744	198,306	155,950
6005	Fiscal Agent Fees	1,890	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	1,313	990	520	540
6011	Tax Collection Expense	-	324	325	245
<b>Total Expenses</b>		<b>216,888</b>	<b>323,943</b>	<b>319,926</b>	<b>282,905</b>

<b>Net Change in Fund Balance</b>		<b>112,105</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 24

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ 780,735	\$ 773,281	\$ 805,361	\$ 811,934
4501	Interest Income	1,345	-	-	-
<b>Total Revenues</b>		<b>782,080</b>	<b>773,281</b>	<b>805,361</b>	<b>811,934</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,451	\$ 1,755	\$ 1,761	\$ 1,922
	Benefits / Taxes Expenses	496	1,075	1,079	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,270	1,230	500
5205	Assessment Engineering	5,921	4,423	4,000	4,320
6001	Principal Payment	-	275,000	265,000	295,000
6002	Interest Expense	544,131	485,687	528,225	505,025
6005	Fiscal Agent Fees	1,210	1,815	1,815	2,250
6006	Investment and Arbitrage Expense	-	1,000	990	540
6011	Tax Collection Expense	-	256	261	199
<b>Total Expenses</b>		<b>553,683</b>	<b>773,281</b>	<b>805,361</b>	<b>811,934</b>

<b>Net Change in Fund Balance</b>		<b>228,397</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 25

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ 864,627	\$ 856,380	\$ 865,550	\$ 859,393
4501	Interest Income	119,553	-	-	-
<b>Total Revenues</b>		<b>984,180</b>	<b>856,380</b>	<b>865,550</b>	<b>859,393</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,451	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,290	4,000	4,200	4,320
6001	Principal Payment	260,000	305,000	330,000	340,000
6002	Interest Expense	1,174,197	539,200	523,950	507,450
6005	Fiscal Agent Fees	750	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	225	990	520	540
6011	Tax Collection Expense	-	305	305	233
<b>Total Expenses</b>		<b>1,442,883</b>	<b>856,380</b>	<b>865,550</b>	<b>859,393</b>

<b>Net Change in Fund Balance</b>		<b>(458,703)</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 26

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenue	\$ 284,207	\$ 287,453	\$ 284,572	\$ 287,641
4501	Interest Earnings	2,994	-	-	-
<b>Total Revenues</b>		<b>287,201</b>	<b>287,453</b>	<b>284,572</b>	<b>287,641</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Wages And Salaries	\$ 1,451	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,509	4,000	4,200	4,320
6001	Principal Payment	-	115,000	115,000	120,000
6002	Interest Expense	165,051	160,388	158,088	155,787
6005	Fiscal Agent Fees	1,815	1,815	2,035	2,250
6006	Investment And Arbitrage Expense	1,312	990	520	540
6011	Tax Collection Expense	-	190	189	144
<b>Total Expenses</b>		<b>176,108</b>	<b>287,453</b>	<b>284,572</b>	<b>287,641</b>

<b>Net Change in Fund Balance</b>		<b>111,093</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 27

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ 531,530	\$ 514,207	\$ 514,690	\$ 448,323
4501	Interest Income	11,767	-	-	-
<b>Total Revenues</b>		<b>543,297</b>	<b>514,207</b>	<b>514,690</b>	<b>448,323</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,590	4,000	4,200	4,320
6001	Principal Payment	-	175,000	180,000	175,000
6002	Interest Expense	632,169	327,119	323,182	261,450
6005	Fiscal Agent Fees	1,815	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	1,312	990	520	540
6011	Tax Collection Expense	-	213	213	163
<b>Total Expenses</b>		<b>643,306</b>	<b>514,207</b>	<b>514,690</b>	<b>448,323</b>

<b>Net Change in Fund Balance</b>		<b>(100,009)</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 28

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ 399,177	\$ 399,975	\$ 395,895	\$ 350,612
4501	Interest Income	4,296	-	-	-
<b>Total Revenues</b>		<b>403,473</b>	<b>399,975</b>	<b>395,895</b>	<b>350,612</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	4,719	4,000	4,200	4,320
6001	Principal Payment	-	140,000	140,000	135,000
6002	Interest Expense	251,900	247,900	244,400	203,750
6005	Fiscal Agent Fees	2,085	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	1,845	990	520	540
6011	Tax Collection Expense	-	200	200	152
<b>Total Expenses</b>		<b>262,969</b>	<b>399,975</b>	<b>395,895</b>	<b>350,612</b>

<b>Net Change in Fund Balance</b>		<b>140,504</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 29

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ 894,764	\$ 959,903	\$ 955,786	\$ 956,887
4501	Interest Income	3,027	-	-	-
<b>Total Revenues</b>		<b>897,791</b>	<b>959,903</b>	<b>955,786</b>	<b>956,887</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,735	4,000	4,200	4,320
6001	Principal Payment	-	315,000	325,000	340,000
6002	Interest Expense	651,294	632,756	619,219	604,969
6005	Fiscal Agent Fees	1,210	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	272	272	208
<b>Total Expenses</b>		<b>660,659</b>	<b>959,903</b>	<b>955,786</b>	<b>956,887</b>

<b>Net Change in Fund Balance</b>		<b>237,132</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 30

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ 450,296	\$ 459,279	\$ 459,699	\$ 455,565
4501	Interest Income	1,429	-	-	-
<b>Total Revenues</b>		<b>451,725</b>	<b>459,279</b>	<b>459,699</b>	<b>455,565</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	12,080	1,230	580	500
5205	Assessment Engineering	5,226	4,000	4,200	4,320
6001	Principal Payment	-	180,000	190,000	195,000
6002	Interest Expense	249,194	267,200	258,200	248,700
6005	Fiscal Agent Fees	1,100	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	204	204	155
<b>Total Expenses</b>		<b>269,809</b>	<b>459,279</b>	<b>459,699</b>	<b>455,565</b>

<b>Net Change in Fund Balance</b>		<b>181,916</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 31

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 746,181	\$ 744,703	\$ 741,023	\$ 743,122
4501	Interest Income	14,896	-	-	-
<b>Total Revenues</b>		<b>761,077</b>	<b>744,703</b>	<b>741,023</b>	<b>743,122</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,412	4,000	4,200	4,320
6001	Principal Payment	-	270,000	275,000	285,000
6002	Interest Expense	473,219	462,550	454,450	446,200
6005	Fiscal Agent Fees	1,865	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	1,312	990	520	540
6011	Tax Collection Expense	-	278	278	212
<b>Total Expenses</b>		<b>484,228</b>	<b>744,703</b>	<b>741,023</b>	<b>743,122</b>

<b>Net Change in Fund Balance</b>		<b>276,849</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 32

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 236,012	\$ 238,338	\$ 238,008	\$ 238,383
4501	Interest Income	532	-	-	-
<b>Total Revenues</b>		<b>236,544</b>	<b>238,338</b>	<b>238,008</b>	<b>238,383</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,226	4,000	4,200	4,320
6001	Principal Payment	-	95,000	100,000	105,000
6002	Interest Expense	121,687	131,300	126,550	121,550
6005	Fiscal Agent Fees	1,100	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	163	163	123
<b>Total Expenses</b>		<b>130,433</b>	<b>238,338</b>	<b>238,008</b>	<b>238,383</b>

<b>Net Change in Fund Balance</b>		<b>106,111</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 33

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 1,005,924	\$ 1,004,680	\$ 1,005,444	\$ 1,005,014
4501	Interest Income	21,515	-	-	-
<b>Total Revenues</b>		<b>1,027,439</b>	<b>1,004,680</b>	<b>1,005,444</b>	<b>1,005,014</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,332	4,000	4,200	4,320
6001	Principal Payment	-	355,000	365,000	375,000
6002	Interest Expense	639,709	635,525	626,650	615,700
6005	Fiscal Agent Fees	3,630	3,630	4,070	4,500
6006	Investment and Arbitrage Expense	2,625	990	520	540
6011	Tax Collection Expense	-	465	464	354
<b>Total Expenses</b>		<b>653,716</b>	<b>1,004,680</b>	<b>1,005,444</b>	<b>1,005,014</b>

<b>Net Change in Fund Balance</b>		<b>373,723</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 34

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 502,186	\$ 506,144	\$ 508,139	\$ 505,623
4501	Interest Income	863	-	-	-
<b>Total Revenues</b>		<b>503,049</b>	<b>506,144</b>	<b>508,139</b>	<b>505,623</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	495	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,225	4,000	4,200	4,320
6001	Principal Payment	-	165,000	175,000	180,000
6002	Interest Expense	339,338	329,038	321,612	313,737
6005	Fiscal Agent Fees	1,100	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	231	232	176
<b>Total Expenses</b>		<b>348,082</b>	<b>506,144</b>	<b>508,139</b>	<b>505,623</b>

<b>Net Change in Fund Balance</b>		<b>154,967</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 35

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 244,359	\$ 246,763	\$ 243,483	\$ 224,862
4501	Interest Income	1,944	-	-	-
<b>Total Revenues</b>		<b>246,303</b>	<b>246,763</b>	<b>243,483</b>	<b>224,862</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,091	4,000	4,200	4,320
6001	Principal Payment	-	90,000	90,000	90,000
6002	Interest Expense	148,034	144,688	141,988	123,000
6005	Fiscal Agent Fees	1,815	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	1,312	990	520	540
6011	Tax Collection Expense	-	200	200	152
<b>Total Expenses</b>		<b>158,672</b>	<b>246,763</b>	<b>243,483</b>	<b>224,862</b>

<b>Net Change in Fund Balance</b>		<b>87,631</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 36

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 317,387	\$ 313,990	\$ 315,409	\$ 312,631
4501	Interest Income	12,849	-	-	-
<b>Total Revenues</b>		<b>330,236</b>	<b>313,990</b>	<b>315,409</b>	<b>312,631</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	830	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	6,607	4,000	4,200	4,320
6001	Principal Payment	-	100,000	105,000	105,000
6002	Interest Expense	156,162	201,938	198,938	195,787
6005	Fiscal Agent Fees	-	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	1,650	990	520	540
6011	Tax Collection Expense	-	177	176	134
<b>Total Expenses</b>		<b>167,406</b>	<b>313,990</b>	<b>315,409</b>	<b>312,631</b>

<b>Net Change in Fund Balance</b>		<b>162,830</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 37

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ 414,961	\$ 411,685	\$ 412,625	\$ 414,371
4501	Interest Income	10,891	-	-	-
<b>Total Revenues</b>		<b>425,852</b>	<b>411,685</b>	<b>412,625</b>	<b>414,371</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	841	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,100	4,000	4,200	4,320
6001	Principal Payment	-	185,000	190,000	195,000
6002	Interest Expense	218,100	212,650	208,950	205,150
6005	Fiscal Agent Fees	4,600	3,630	4,070	4,500
6006	Investment and Arbitrage Expense	2,625	990	520	540
6011	Tax Collection Expense	-	345	345	261
<b>Total Expenses</b>		<b>236,729</b>	<b>411,685</b>	<b>412,625</b>	<b>414,371</b>

<b>Net Change in Fund Balance</b>		<b>189,123</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 38

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ 775,442	\$ 766,713	\$ 764,006	\$ 767,692
4501	Interest Income	1,254	-	-	-
<b>Total Revenues</b>		<b>776,696</b>	<b>766,713</b>	<b>764,006</b>	<b>767,692</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	2,000	2,000	2,000
5204	Legal Services	211	2,460	1,160	1,000
5205	Assessment Engineering	9,242	8,000	8,400	8,640
6001	Principal Payment	-	240,000	250,000	265,000
6002	Interest Expense	498,584	505,369	493,943	482,043
6005	Fiscal Agent Fees	2,200	3,630	4,070	4,500
6006	Investment and Arbitrage Expense	-	1,980	1,040	1,080
6011	Tax Collection Expense	-	434	433	329
<b>Total Expenses</b>		<b>512,446</b>	<b>766,713</b>	<b>764,006</b>	<b>767,692</b>

<b>Net Change in Fund Balance</b>		<b>264,250</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 39

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 748,032	\$ 749,544	\$ 749,564	\$ 750,115
<b>Total Revenues</b>		<b>748,032</b>	<b>749,544</b>	<b>749,564</b>	<b>750,115</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,181	4,000	4,200	4,320
6001	Principal Payment	-	235,000	245,000	255,000
6002	Interest Expense	477,500	502,400	493,000	483,200
6005	Fiscal Agent Fees	1,650	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	187	990	520	540
6011	Tax Collection Expense	-	269	269	205
<b>Total Expenses</b>		<b>486,938</b>	<b>749,544</b>	<b>749,564</b>	<b>750,115</b>

<b>Net Change in Fund Balance</b>		<b>261,094</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 42

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 134,572	\$ 132,670	\$ 131,089	\$ 130,339
4501	Interest Income	7,217	-	-	-
<b>Total Revenues</b>		<b>141,789</b>	<b>132,670</b>	<b>131,089</b>	<b>130,339</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	-	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,079	4,000	4,200	4,320
6001	Principal Payment	-	50,000	50,000	50,000
6002	Interest Expense	73,237	70,632	69,631	68,506
6005	Fiscal Agent Fees	1,815	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	1,613	990	520	540
6011	Tax Collection Expense	-	163	163	123
<b>Total Expenses</b>		<b>83,901</b>	<b>132,670</b>	<b>131,089</b>	<b>130,339</b>

<b>Net Change in Fund Balance</b>		<b>57,888</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 43

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 476,623	\$ 469,661	\$ 473,481	\$ 472,845
4501	Interest Income	16,282	-	-	
<b>Total Revenues</b>		<b>492,905</b>	<b>469,661</b>	<b>473,481</b>	<b>472,845</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	263	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,095	4,000	4,200	4,320
6001	Principal Payment	-	140,000	150,000	155,000
6002	Interest Expense	292,599	317,575	311,975	305,975
6005	Fiscal Agent Fees	2,300	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	1,013	990	520	540
6011	Tax Collection Expense	-	211	211	160
<b>Total Expenses</b>		<b>303,427</b>	<b>469,661</b>	<b>473,481</b>	<b>472,845</b>

<b>Net Change in Fund Balance</b>		<b>189,478</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 45

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 130,419	\$ 12,150	\$ 11,610	\$ 59,804
<b>Total Revenues</b>		<b>130,419</b>	<b>12,150</b>	<b>11,610</b>	<b>59,804</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	551	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	3,354	4,000	4,200	4,320
6002	Interest Expense	-	-		45,557
6005	Fiscal Agent Fees	-	1,815	2,035	4,500
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	275	315	287
<b>Total Expenses</b>		<b>6,062</b>	<b>12,150</b>	<b>11,610</b>	<b>59,804</b>

<b>Net Change in Fund Balance</b>		<b>124,357</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 46

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 221,302	\$ 12,073	\$ 401,394	\$ 402,344
<b>Total Revenues</b>		<b>221,302</b>	<b>12,073</b>	<b>401,394</b>	<b>402,344</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	535	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	21,944	4,000	4,200	4,320
6001	Principal Payment	-	-	110,000	115,000
6002	Interest Expense	-	-	279,788	275,387
6005	Fiscal Agent Fees	-	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	198	311	247
<b>Total Expenses</b>		<b>24,636</b>	<b>12,073</b>	<b>401,394</b>	<b>402,344</b>

<b>Net Change in Fund Balance</b>		<b>196,666</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 47

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
4320	Assessment Revenues	\$ 506,305	\$ 506,408	\$ 506,177	\$ 506,508
4501	Interest Income	20,814	-	-	-
<b>Total Revenues</b>		<b>527,119</b>	<b>506,408</b>	<b>506,177</b>	<b>506,508</b>

Acct No.	Description	FY 18-19 Actuals	FY 18-19 Adopted Budget	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	830	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	5,245	4,000	4,200	4,320
6001	Principal Payment	-	155,000	160,000	160,000
6002	Interest Expense	325,627	339,188	334,538	334,537
6005	Fiscal Agent Fees	2,275	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	1,312	990	520	540
6011	Tax Collection Expense	-	345	344	261
<b>Total Expenses</b>		<b>337,446</b>	<b>506,408</b>	<b>506,177</b>	<b>506,508</b>

<b>Net Change in Fund Balance</b>		<b>189,673</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 48

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ (101,405)	\$ 272,950	\$ 275,672	\$ 272,434
4501	Interest Income	1,756	-	-	-
7001	Transfer In	77,800	-	-	-
<b>Total Revenues</b>		<b>(21,849)</b>	<b>272,950</b>	<b>275,672</b>	<b>272,434</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	15,562	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	36,814	4,000	4,200	4,320
6001	Principal Payment	-	85,000	90,000	90,000
6002	Interest Expense	-	175,856	174,156	170,556
6003	Bond Discount/Premium Expense	289,724	-	-	-
6005	Fiscal Agent Fees	-	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	-	990	520	540
6011	Tax Collection Expense	-	219	221	168
<b>Total Expenses</b>		<b>344,257</b>	<b>272,950</b>	<b>275,672</b>	<b>272,434</b>

<b>Net Change in Fund Balance</b>		<b>(366,106)</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Community Facilities District No. 51

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
4320	Assessment Revenues	\$ 182,020	\$ 143,462	\$ 142,881	\$ 143,257
4501	Interest Income	3,357	-	-	-
7001	Transfer In	95,000	-	-	-
<b>Total Revenues</b>		<b>280,377</b>	<b>143,462</b>	<b>142,881</b>	<b>143,257</b>

Acct No.	Description	FY 18-19	FY 18-19	FY 19-20	FY 20-21
		Actuals	Adopted Budget	Adopted Budget	Adopted Budget
5001	Salaries	\$ 1,450	\$ 1,761	\$ 1,835	\$ 1,922
	Benefits / Taxes Expenses	496	1,079	1,125	1,178
5201	Outside Services	535	1,000	1,000	1,000
5204	Legal Services	211	1,230	580	500
5205	Assessment Engineering	43,001	4,000	4,200	4,320
6001	Principal Payment	-	50,451	52,504	54,641
6002	Interest Expense	29,424	80,976	78,922	76,785
6003	Bond Discount/Premium Expense	203,000	-	-	-
6005	Fiscal Agent Fees	-	1,815	2,035	2,250
6006	Investment and Arbitrage Expense	1,650	990	520	540
6011	Tax Collection Expense	-	160	160	121
<b>Total Expenses</b>		<b>279,767</b>	<b>143,462</b>	<b>142,881</b>	<b>143,257</b>

<b>Net Change in Fund Balance</b>		<b>610</b>	<b>-</b>	<b>-</b>	<b>-</b>
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# CAPITAL & DEBT

CAPITAL & DEBT



## Capital Expenditures

Jurupa Community Services District defines capital expenditures as 1) routine purchases and replacement of assets with a cost exceeding \$5,000 and an expected life of more than two years.

The District's FY 2020-21 Capital Budget contains \$56,325,772 in total capital expenditures. Of this amount, \$45,837,236 are current year (Year 1) costs pertaining to projects shown in the District's Capital Improvement Program, presented in greater detail in the remainder of this section. The remaining proposed capital expenditures of \$10,488,536 are routine asset purchases, referred to as Capital Outlay, which appear in each year's budget as requests to replace vehicles, computer and office equipment, and to conduct infrastructure planning and third-party projects.

A summary of the proposed FY 2020-2021 Capital Budget is shown below.

### Capital Expenditures Summary

Capital Improvement Program		Capital Outlay Expenditures	
Water Source Development	\$10,185,439	Annual Water Reservoir Projects	\$ 2,385,536
Water Reservoir Projects	3,350,000	Water Operations and Maintenance Projects	2,489,650
Water Distribution Projects	8,200,000	Water Third Party Projects	1,375,000
Water Pipeline Replacement Program	2,705,000	Wastewater Operations and Maintenance Projects	1,495,850
Lift Station and Force Main Projects	8,100,000	Wastewater Third Party Projects	600,000
Treatment Plant Capital Improvements	1,586,496	Vehicle Replacement	1,245,000
Wastewater Pipeline Replacement Program	8,200,000	Field Equipment	308,000
Neighborhood Parks Project – Desi House	3,010,301	Parks and Recreation – Operations and Maintenance	589,500
Parks and Recreation – Operations and Maintenance	500,000		
<b>TOTAL CIP EXPENDITURES</b>	<b>\$45,837,236</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$10,488,536</b>



## Capital Outlay Expenditures

The District defines capital outlay expenditures as an individually significant acquisition of capital assets that are expected to last more than two years and have an individual cost of \$5,000 or more. This threshold is applied at the individual asset level.

Each year as part of the budget process the District’s Program Managers and Supervisors compile and submit a list of capital outlay request for consideration. Then staff reviews and prioritizes the list of equipment based on a need’s assessment and the amount of funding available. Items that benefit more than one fund are allocated to the water, wastewater systems and parks as appropriate.

### Capital Outlay Expenditures FY 2020-21

	Water	Wastewater	Graffiti	Parks	Project Totals
Annual Water Reservoir Projects	\$ 2,385,536				\$ 2,385,536
Water Operations and Maintenance Projects	2,489,650				2,489,650
Water Third Party Projects	1,375,000				1,375,000
Wastewater Operations and Maintenance Projects		1,495,850			1,495,850
Wastewater Third Party Projects		600,000			600,000
Vehicle Replacement	245,000	850,000	150,000		1,245,000
Equipment	283,000	25,000			308,000
Parks and Recreation Capital Projects				550,000	550,000
Parks and Recreation Operation and Maintenance Projects				39,500	39,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$6,778,186</b>	<b>\$2,970,850</b>	<b>\$150,000</b>	<b>\$589,500</b>	<b>\$10,488,536</b>

## Capital Improvement Program

The District's Capital Improvement Program (CIP) is a five-year planning schedule with the first year (FY 2020-21) adopted as part of the Capital Budget for the upcoming fiscal year. A project included in the District's CIP is an individually significant construction project with a cost of more than \$5,000, and either creates a new capital asset, improves an existing asset (increases its service capacity, etc.), or significantly extends an asset's expected useful life.

The Engineering Department is responsible for maintaining the District's Capital Improvement Program and consults various sources for project planning. The primary sources for these planning efforts are the District's Water Master Plan and Wastewater Collection System Master Plan - both will be updated during the 2020-21 fiscal year.

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

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

For FY 2020-21, the District has proposed the use of operating revenue, reserves, and facility fees to fund current year phases of Capital Improvement Program projects totaling \$45,337,236. Total project costs for Capital Improvement projects are budgeted to approximate \$202 million over the next five years. Projects funded for the current year include:

- **Well 29 Equipping** – Equipping of a new potable water well
- **Pressure Zone Improvements (1100PZ)** – This project will include adding three pressure-reducing stations to the 1100 PZ to mitigate historically high pressures at the bottom of the zone. This project is designed to avoid costly repairs stemming from high pressure at the bottom of the zone.
- **Granite Hills Pipeline** – Installation of a 36" water pipeline design to transfer water between 1110 PZ and 1100 PZ. This project will create a more efficient transfer of water supply between 1110 to 1100 zone and to minimize the use of booster pumps.
- **Regional Lift Station Facility Upgrades** – Upgrades to the Regional Lift Station including pumps, structural repairs, SCE service upgrade and valve replacements Upgrading pumps and other equipment to ensure reliability of the plant. This project will Upgrade pumps and other equipment to ensure reliability of the plant.
- **Regional Force Main Segment** – Installation of 24" sewer force main and gravity main from the Van Buren Bridge to the Riverside Treatment Plant. This will be the last segment needed of the new



regional force main, which will convey wastewater flows through the existing connection on the Van Buren bridge in lieu of the existing connection under the Santa Ana River.

- **Benedict Reservoir** – This project will improve and maximize the storage capacity of the 1200pz to meet current and future demands. The projects consist of the following:
  - Demolition of the existing 0.21 MG Reservoir and constructing a 1.1 MG Reservoir to support the 1200 PZ
  - Armstrong Booster Station – New building structure to house 3 pumping units, including new electrical and SCADA equipment
  - Recoating of exterior of existing 1.0 MG reservoir at the site
  
- **UPRR Crossings and Glen Avon Trunk Sewer** – Repair and replacement of approximately 3,600 linear feet of 8-inch thru 12-inch diameter sewer mains, jack & bore 24-inch diameter steel casings underneath UPRR, and Van Buren Blvd at 56th, 60th, and 63rd streets. Also, under 60 Freeway crossing at Campbell Street. This project will replace aging major sewer crossings in Van Buren Blvd, UPRR, and 60 Freeway.

The following pages include the Districts current Capital Improvement Program and detailed description of each project

### WATER CIP FIVE YEAR PROGRAM SCHEDULE (FY 2021-2025)

	YEAR 1 FY 2020-21	YEAR 2 FY 2021-22	YEAR 3 FY 2022-23	YEAR 4 FY 2023-24	YEAR 5 FY 2024-25	PROJECT TOTAL
Water Source Development	\$ 10,185,439	\$ 13,800,000	\$ 15,735,000	\$ 15,000,000	\$ 35,520,653	\$ 90,241,092
Water Reservoir Projects	3,350,000	2,200,000	3,500,000	3,075,000	-	12,125,000
Water Distribution Projects	8,200,000	3,390,000	750,000	5,750,000	645,000	18,735,000
Water Pipeline Replacement Program	2,705,000	3,095,000	3,100,000	4,100,000	5,100,000	18,100,000
<b>WATER SUBTOTAL</b>	<b>\$24,440,439</b>	<b>\$22,485,000</b>	<b>\$23,085,000</b>	<b>\$27,925,000</b>	<b>\$41,265,653</b>	<b>\$139,201,092</b>

## WASTEWATER CIP FIVE YEAR PROGRAM SCHEDULE (FY 2021-2025)

	YEAR 1 FY 20-21	YEAR 2 FY 21-22	YEAR 3 FY 22-23	YEAR 4 FY 23-24	YEAR 5 FY 24-25	PROJECT TOTAL
Trunk Sewer	\$ -	\$ 150,000	\$ 600,000	\$ 4,310,000	\$ 3,300,000	\$ 8,360,000
Lift Station and Force Main Project	8,100,000	2,872,250	200,000	1,550,000	-	12,722,250
Treatment Plant Capital Improvements	1,586,496	1,037,500	1,037,500	1,037,500	1,037,500	5,736,496
Wastewater Pipeline Replacement Program	8,200,000	2,654,467	4,400,000	4,100,000	5,100,000	24,454,467
<b>WASTEWATER SUBTOTAL</b>	<b>\$ 17,886,496</b>	<b>\$ 6,714,217</b>	<b>\$ 6,237,500</b>	<b>\$ 10,997,500</b>	<b>\$ 9,437,500</b>	<b>\$ 51,273,213</b>

## PARKS CIP FIVE YEAR PROGRAM SCHEDULE (FY 2021-2025)

	YEAR 1 FY 2020-21	YEAR 2 FY 2021-22	YEAR 3 FY 2022-23	YEAR 4 FY 2023-24	YEAR 5 FY 2024-25	PROJECT TOTAL
Community Parks Projects	-	-	-	-	8,028,252	8,028,252
Neighborhood Parks Project	3,010,301	-	-	-	-	3,010,301
Parks and Recreation Projects	500,000	-	-	-	-	500,000
<b>PARKS SUBTOTAL</b>	<b>\$ 3,510,301</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,028,252</b>	<b>\$ 11,538,553</b>

Capital Projects Budget										
Work Order	Description	Total Proposed Project Costs	Expenditures thru 3/31/20	Planned 2020-21	Planned 2021-22	Planned 2022-23	Planned 2023-24	Beyond 2024	Total Remaining Project	
C133403	CDA Expansion (Project offset with \$19M + grant funds - net capital cost of \$21 million)	40,100,000	38,967,296	250,000	-	-	-	-	250,000	
C205071	CDA Expansion Phase 3 Well 12 and Pipeline	2,100,000	542,226	750,000	-	-	-	-	750,000	
C133656	IEUA - Regional Recycled Water Program - JCSD portion net of grant - \$6.6 million	6,600,000	348,140	325,000	6,275,000	-	-	-	6,600,000	
C215078	JCSD Recycled Water Program - \$13.8 million project less \$9.8 million grant funding	4,000,000	-	175,000	3,825,000	-	-	-	4,000,000	
C155002	Fontana Water Company Interconnection	800,000	811	15,000	50,000	735,000	-	-	800,000	
C133289	Well 29 Equipping	5,200,000	319,843	-	-	-	-	4,883,125	4,883,125	
C195054	Well 19 / Well 30 Land Purchase	5,250,000	18,820	2,100,000	3,150,000	-	-	-	5,250,000	
C155003	Imported Water - northern source water pipeline	50,000,000	4,579	200,000	500,000	15,000,000	15,000,000	19,300,000	50,000,000	
C195055	Van Buren Interconnect	6,000,000	29,789	5,970,439	-	-	-	-	5,970,439	
C215079	Roger Teagarden IXP Upgrades	20,000,000	-	300,000	-	-	-	1,152,000	18,548,000	
C195056	Well 13 Treatment Plant Expansion (IXP)	10,200,000	14,472	-	-	-	-	10,185,528	10,185,528	
C205077	Future Groundwater Treatment Plant 20/21 Land Purchase	11,000,000	-	100,000	-	-	-	-	100,000	
<b>Total Water Source Development</b>		<b>\$ 161,250,000</b>	<b>\$ 40,245,975</b>	<b>\$10,185,439</b>	<b>\$13,800,000</b>	<b>\$15,735,000</b>	<b>\$15,000,000</b>	<b>\$35,520,653</b>	<b>\$ 97,151,564</b>	
C215080	Lindsay Reservoir & Pipeline	7,125,000	-	150,000	400,000	3,500,000	3,075,000	-	7,125,000	
C195057	Benedict Reservoir & Armstrong Booster Station	5,000,000	325,039	3,200,000	1,800,000	-	-	-	5,000,000	
<b>Total Water Reservoir Projects</b>		<b>\$ 12,125,000</b>	<b>\$ 325,039</b>	<b>\$ 3,350,000</b>	<b>\$ 2,200,000</b>	<b>\$ 3,500,000</b>	<b>\$ 3,075,000</b>	<b>\$ -</b>	<b>\$ 12,125,000</b>	
C205072	Mira Loma B 1.7MG, Indian Hills 2A .5MG and 2B 1.0MG	1,400,000	21,473	885,536	-	-	-	-	885,536	
C215081	CFD A 6MG / Pedley A 1MG	2,000,000	-	1,500,000	500,000	-	-	-	2,000,000	
	FY 22 / 23 Reservoir Project	1,000,000	-	-	1,000,000	-	-	-	1,000,000	
	FY 23 / 24 Reservoir Project	1,000,000	-	-	-	1,000,000	-	-	1,000,000	
	Future Annual Reservoir Program	Annual					1,000,000	1,000,000	2,000,000	
<b>Total Annual Water Reservoir Projects</b>		<b>\$ 5,400,000</b>	<b>\$ 21,473</b>	<b>\$ 2,385,536</b>	<b>\$ 1,500,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 6,885,536</b>	
C133736	Pressure Zone Break Improvements 1100 Zone	2,100,000	167,489	1,500,000	600,000	-	-	-	2,100,000	
C133861	MP Granite Hills Pipeline (Ph 1 & Ph 2) & PR Station	9,240,000	62,929	6,650,000	2,590,000	-	-	-	9,240,000	
	Pressure Zone Improvements Program	6,100,000	-	-	100,000	250,000	5,750,000	-	6,100,000	
	56th Street Booster Station Expansion	645,000	-	-	-	-	-	645,000	645,000	
C215082	Limonite Avenue Gap Project-Waterline	650,000	-	50,000	100,000	500,000	-	-	650,000	
<b>Total Water Distribution</b>		<b>\$ 18,735,000</b>	<b>\$ 230,418</b>	<b>\$ 8,200,000</b>	<b>\$ 3,390,000</b>	<b>\$ 750,000</b>	<b>\$ 5,750,000</b>	<b>\$ 645,000</b>	<b>\$ 18,085,000</b>	

Capital Projects Budget										
Work Order	Description	Total Proposed Project Costs	Expenditures thru 3/31/20	Planned 2020-21	Planned 2021-22	Planned 2022-23	Planned 2023-24	Beyond 2024	Total Remaining Project	
C15007	Pipeline Replacement - Ben Nevis - Belgrave (6080LF)									
C195059	Pipeline Replacement - Felspar, 53rd and 54th Street	3,500,000	52,703	2,505,000	995,000	-	-	-	3,500,000	
C215083	FY 20 / 21 R&R Project	2,000,000	-	200,000	1,800,000	-	-	-	2,000,000	
	FY 21 / 22 R&R Project	3,000,000	-	300,000	2,700,000	-	-	-	3,000,000	
	FY 22 / 23 R&R Project	4,000,000	-	-	400,000	-	3,600,000	-	4,000,000	
	FY 23 / 24 R&R Project	5,000,000	-	-	-	-	500,000	4,500,000	5,000,000	
	FY 24 / 25 R&R Project	6,000,000	-	-	-	-	-	600,000	6,000,000	
	Future Annual Pipeline Replacement	Annual	-	-	-	-	-	-	7,000,000	
	<b>Total Pipeline Replacement</b>	<b>\$ 23,500,000</b>	<b>\$ 52,703</b>	<b>\$ 2,705,000</b>	<b>\$ 3,095,000</b>	<b>\$ 3,100,000</b>	<b>\$ 4,100,000</b>	<b>\$ 5,100,000</b>	<b>\$ 25,100,000</b>	
M191000	Headquarters Improvements	50,000	50,532	-	-	-	-	-	-	
M191001	Building B Improvements	1,125,000	48,173	250,000	875,000	-	-	-	1,125,000	
M211001	Well Maintenance and Booster Program	Annual	-	300,000	300,000	300,000	300,000	300,000	1,500,000	
M211002	Asphalt Patching	Annual	-	400,000	400,000	400,000	400,000	400,000	2,000,000	
M211003	Reservoir Facility Maintenance	Annual	-	225,000	225,000	225,000	225,000	225,000	1,125,000	
M211004	Localized System Repairs	Annual	-	500,000	1,200,000	1,200,000	1,200,000	1,200,000	5,300,000	
M211005	Treatment Plant Component Replacement Program	Annual	-	225,000	225,000	225,000	225,000	225,000	1,125,000	
C133589	IT - SCADA (SCADA Infrastructure)	Annual	432,073	325,000	325,000	325,000	325,000	325,000	1,625,000	
ALLOC	IT Equipment	Annual	-	187,600	-	-	-	-	187,600	
ALLOC	District Wide Shared Projects	Annual	-	77,050	-	-	-	-	77,050	
	<b>Total Water Operations and Maintenance Annual</b>	<b>\$ 1,175,000</b>	<b>\$ 530,778</b>	<b>\$ 2,489,650</b>	<b>\$ 3,550,000</b>	<b>\$ 2,675,000</b>	<b>\$ 2,675,000</b>	<b>\$ 2,675,000</b>	<b>\$ 14,064,650</b>	
M161011	Third Party Relocations	Annual	1,776	125,000	125,000	125,000	125,000	150,000	650,000	
M191008	Jurupa Road Grade Separation	2,500,000	22,867	1,250,000	1,250,000	-	-	-	2,500,000	
	<b>Total Third Party Projects</b>	<b>\$ 2,500,000</b>	<b>\$ 24,643</b>	<b>\$ 1,375,000</b>	<b>\$ 1,375,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 150,000</b>	<b>\$ 3,150,000</b>	
	<b>Total Capital Projects - Water</b>	<b>\$ 224,685,000</b>	<b>\$ 41,431,029</b>	<b>\$ 30,690,625</b>	<b>\$ 28,910,000</b>	<b>\$ 26,885,000</b>	<b>\$ 31,725,000</b>	<b>\$ 45,090,653</b>	<b>\$ 176,561,750</b>	

Capital Projects Budget

Work Order	Description	Total Proposed Project Costs	Expenditures thru 3/31/20	Planned 2020-21	Planned 2021-22	Planned 2022-23	Planned 2023-24	Beyond 2024	Total Remaining Project
C175037	Glen Avon Trunk Sewer	6,800,000	239	-	100,000	400,000	3,000,000	3,300,000	3,500,000
	Pedley Trunk Sewer	1,560,000	-	-	50,000	200,000	1,310,000	-	1,560,000
	<b>Total Trunk Sewer</b>	<b>\$ 8,360,000</b>	<b>\$ 239</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 600,000</b>	<b>\$ 4,310,000</b>	<b>\$ 3,300,000</b>	<b>\$ 5,060,000</b>
C15008	Regional Lift Station Facility Upgrades	7,600,000	845,845	3,200,000	1,080,672	-	-	-	4,280,672
C165036	Regional Force Main Segment 3	6,950,000	291,620	4,900,000	1,741,578	-	-	-	6,641,578
C155009	River Rd Lift Station Phase 2 Expansion	1,800,000	8,390	-	50,000	200,000	1,550,000	-	1,800,000
	<b>Total Lift Station and Force Main</b>	<b>\$ 16,350,000</b>	<b>\$ 1,145,855</b>	<b>\$ 8,100,000</b>	<b>\$ 2,872,250</b>	<b>\$ 200,000</b>	<b>\$ 1,550,000</b>	<b>\$ -</b>	<b>\$ 12,722,250</b>
C195062	WRCRWA Annual Capital Improvements	Annual	1,815,373	1,298,996	750,000	750,000	750,000	750,000	4,298,996
C195063	Riverside Capital Improvements	Annual	195,391	287,500	287,500	287,500	287,500	287,500	1,437,500
	<b>Total - Treatment Plant Capital Improvements</b>	<b>\$ -</b>	<b>\$ 2,010,764</b>	<b>\$ 1,586,496</b>	<b>\$ 1,037,500</b>	<b>\$ 1,037,500</b>	<b>\$ 1,037,500</b>	<b>\$ 1,037,500</b>	<b>\$ 5,736,496</b>
Work Order	Description	Total Proposed Project Costs	Expenditures thru 3/31/20	Planned 2020-21	Planned 2021-22	Planned 2022-23	Planned 2023-24	Beyond 2024	Total Remaining Project
C195064	UPRR Crossings and Glen Avon Trunk Sewer Phase 1	4,000,000	199,346	3,500,000	325,466	-	-	-	3,825,466
C165031	FY 19/20 - Apple, Iberia, IXP, Inland	2,800,000	-	200,000	1,300,000	1,300,000	-	-	2,800,000
C195061	Sky 2 Conversion	3,400,000	180,941	2,500,000	729,001	-	-	-	3,229,001
C215084	FY 20/21 R&R Project	2,000,000	-	2,000,000	-	-	-	-	2,000,000
	<b>FY 21/22 R&amp;R Project</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>2,700,000</b>	<b>-</b>	<b>-</b>	<b>3,000,000</b>
	<b>FY 22/23 R&amp;R Project</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>3,600,000</b>	<b>-</b>	<b>4,000,000</b>
	<b>FY 23/24 R&amp;R Project</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>4,500,000</b>	<b>5,000,000</b>
	<b>FY 24/25 R&amp;R Project</b>	<b>6,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600,000</b>	<b>5,400,000</b>
C195065	Future Annual Pipeline Replacement Program	Annual	7,330	-	-	-	-	-	7,000,000
	<b>Total Pipeline Replacement</b>	<b>\$ 30,200,000</b>	<b>\$ 387,617</b>	<b>\$ 8,200,000</b>	<b>\$ 2,654,467</b>	<b>\$ 4,400,000</b>	<b>\$ 4,100,000</b>	<b>\$ 5,100,000</b>	<b>\$ 36,254,467</b>
M211009	Sewer Subsidence	Annual	-	250,000	250,000	250,000	250,000	250,000	1,250,000
M211006	Asphalt Patching - Various Locations	Annual	-	55,000	55,000	55,000	55,000	55,000	275,000
M211007	Lift Station Program	Annual	-	350,000	350,000	350,000	350,000	600,000	2,000,000
M211008	Localized System Repairs	Annual	-	750,000	750,000	750,000	750,000	1,000,000	4,000,000
ALOC	IT Equipment	Annual	-	64,400	-	-	-	-	64,400
ALOC	District Wide Shared Projects	Annual	-	26,450	-	-	-	-	26,450
	<b>Total Sewer Operations and Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,495,850</b>	<b>\$ 1,405,000</b>	<b>\$ 1,405,000</b>	<b>\$ 1,405,000</b>	<b>\$ 1,905,000</b>	<b>\$ 7,615,850</b>
M191015	Third Party JCSD Relocations	Annual	261	100,000	105,000	105,000	105,000	105,000	520,000
M201009	Limonite Widening (Bain to Homestead)	2,000,000	4,366	-	200,000	1,800,000	-	-	2,000,000
M191008	Jurupa Road Grade Separation	1,500,000	-	500,000	500,000	500,000	-	-	1,500,000
	<b>Total Sewer Third Party</b>	<b>\$ 3,500,000</b>	<b>\$ 4,627</b>	<b>\$ 600,000</b>	<b>\$ 805,000</b>	<b>\$ 2,405,000</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	<b>\$ 4,020,000</b>
	<b>Total Capital Projects - Sewer</b>	<b>\$ 58,410,000</b>	<b>\$ 3,549,102</b>	<b>\$ 19,982,346</b>	<b>\$ 8,924,217</b>	<b>\$ 10,047,500</b>	<b>\$ 12,507,500</b>	<b>\$ 11,447,500</b>	<b>\$ 71,409,063</b>
	<b>Total Capital Projects - Water &amp; Sewer</b>	<b>\$ 283,095,000</b>	<b>\$ 44,980,131</b>	<b>\$ 50,672,971</b>	<b>\$ 37,834,217</b>	<b>\$ 36,932,500</b>	<b>\$ 44,232,500</b>	<b>\$ 56,538,153</b>	<b>\$ 247,970,813</b>

Capital Projects Budget

Work Order	Description	Total Proposed Project Costs	Expenditures thru 3/31/20	Planned 2020-21	Planned 2021-22	Planned 2022-23	Planned 2023-24	Beyond 2024	Total Remaining Project
	Combination Truck	750,000	-	750,000	-	-	-	-	750,000
	Cargo Van	50,000	-	50,000	-	-	-	-	50,000
	Graffiti Truck (4x4)	150,000	-	150,000	-	-	-	-	150,000
	1 Ton Service Truck	50,000	-	50,000	-	-	-	-	50,000
	1 Ton Service Truck	50,000	-	50,000	-	-	-	-	50,000
	Light Truck	35,000	-	35,000	-	-	-	-	35,000
	1 Ton Service Truck	50,000	-	50,000	-	-	-	-	50,000
	Light Truck (2)	70,000	-	70,000	-	-	-	-	70,000
	Sedan	40,000	-	40,000	-	-	-	-	40,000
	2 Ton Service Truck w/Mini Crane	160,000	-	-	160,000	-	-	-	160,000
	Sedan	40,000	-	-	40,000	-	-	-	40,000
	Light Truck	35,000	-	-	35,000	-	-	-	35,000
	Light Truck	35,000	-	-	35,000	-	-	-	35,000
	1 Ton Service Truck	50,000	-	-	50,000	-	-	-	50,000
	1 Ton Service Truck	50,000	-	-	50,000	-	-	-	50,000
	1 Ton Service Truck	50,000	-	-	50,000	-	-	-	50,000
	Plug-In Hybrid	45,000	-	-	45,000	-	-	-	45,000
	2 Ton Service Truck	130,000	-	-	-	130,000	-	-	130,000
	Light Truck	35,000	-	-	-	35,000	-	-	35,000
	Light Truck	35,000	-	-	-	35,000	-	-	35,000
	Cargo Van	40,000	-	-	-	40,000	-	-	40,000
	Light Truck	35,000	-	-	-	35,000	-	-	35,000
	Graffiti Truck (4x4)	150,000	-	-	-	150,000	-	-	150,000
	Dump Truck/Trailer Combo	190,000	-	-	-	-	190,000	-	190,000
	Light Truck	40,000	-	-	-	-	40,000	-	40,000
	1 Ton Service Truck	60,000	-	-	-	-	60,000	-	60,000
	1 Ton Service Truck	60,000	-	-	-	-	60,000	-	60,000
	Sedan	45,000	-	-	-	-	45,000	-	45,000
	Light Truck	40,000	-	-	-	-	40,000	-	40,000
	CCTV Van	400,000	-	-	-	-	-	400,000	400,000
	Service Truck w/Mini Crane	120,000	-	-	-	-	-	120,000	120,000
	Light Truck	40,000	-	-	-	-	-	40,000	40,000
	Cargo Van	45,000	-	-	-	-	-	45,000	45,000
	1 Ton Service Truck	60,000	-	-	-	-	-	60,000	60,000
	Light Truck	40,000	-	-	-	-	-	40,000	40,000
<b>Total Vehicles</b>		<b>\$ 3,275,000</b>	<b>\$ -</b>	<b>\$ 1,245,000</b>	<b>\$ 465,000</b>	<b>\$ 425,000</b>	<b>\$ 435,000</b>	<b>\$ 705,000</b>	<b>\$ 3,275,000</b>

Capital Projects Budget

Work Order	Description	Total Proposed Project Costs	Expenditures thru 3/31/20	Planned 2020-21	Planned 2021-22	Planned 2022-23	Planned 2023-24	Beyond 2024	Total Remaining Project
	Valve Machine/Refinish Bed for #111 Backhoe (4x4)	73,000	-	73,000	-	-	-	-	73,000
	Mowers (4)	150,000	-	150,000	-	-	-	-	150,000
	V-Mac Compressor & Toolbox lighting for 185	25,000	-	25,000	-	-	-	-	25,000
	18' Cold Planer # PC3058 Catepillar	25,000	-	25,000	-	-	-	-	25,000
	Backhoe Trailer	35,000	-	35,000	-	-	-	-	35,000
	Mechanical Sectional Rodder	85,000	-	-	85,000	-	-	-	85,000
	<b>Total Equipment</b>	<b>\$ 393,000</b>	<b>\$ -</b>	<b>\$ 308,000</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 393,000</b>
	<b>Total Vehicles and Equipment</b>	<b>\$ 3,668,000</b>	<b>\$ -</b>	<b>\$ 1,553,000</b>	<b>\$ 550,000</b>	<b>\$ 425,000</b>	<b>\$ 435,000</b>	<b>\$ 705,000</b>	<b>\$ 3,668,000</b>
C195067	HQ Wireless Redesign	50,000	-	50,000	-	-	-	-	50,000
C195068	HQ Secondary Line	55,000	-	55,000	-	-	-	-	55,000
C215085	Data Storage	80,000	-	80,000	-	-	-	-	80,000
C215086	Network Equipment	80,000	-	80,000	-	-	-	-	80,000
C215087	Plotter	15,000	-	15,000	-	-	-	-	15,000
	<b>Total IT Equipment</b>	<b>\$ 280,000</b>	<b>\$ -</b>	<b>\$ 280,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 280,000</b>
C165032	Board Room Improvements	125,000	128,337	25,000	-	-	-	-	25,000
C165033	Computerized Maintenance Management System (CMMS)	315,000	231,511	90,000	-	-	-	-	90,000
	<b>Total General District Wide</b>	<b>\$ 440,000</b>	<b>\$ 359,848</b>	<b>\$ 115,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115,000</b>

Capital Projects Budget										
Work Order	Description	Total Proposed Project Costs	Expenditures thru 3/31/20	Planned 2020-21	Planned 2021-22	Planned 2022-23	Planned 2023-24	Beyond 2024	Total Remaining Project	
CI45000	Community Parks Improvements - Phase II	9,593,000	1,565,560	-	-	-	-	8,028,252	8,028,252	
<b>Total Capital Projects - Parks &amp; Recreation (Community Center and Parks Projects)</b>		<b>\$ 9,593,000</b>	<b>\$ 1,565,560</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,028,252</b>	<b>\$ 8,028,252</b>	
CI33512	Eastvale Trail & Desi House	6,882,000	2,630,517	3,010,301	-	-	-	-	3,010,301	
<b>Total Capital Projects - Parks &amp; Recreation (Neighborhood Parks Project)</b>		<b>\$ 6,882,000</b>	<b>\$ 2,630,517</b>	<b>\$ 3,010,301</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,010,301</b>	
M181020	General Frontage Rehab	1,000,000	625,208	200,000	175,000	-	-	-	375,000	
M181021	Parks Equipment Replacement	400,000	210,997	-	165,000	-	-	-	165,000	
CI85049	Symphony Park Enhancements	250,000	-	-	-	-	-	250,000	250,000	
C205074	Parks ECC Infrastructure	60,000	-	-	60,000	-	-	-	60,000	
C215088	ADA Compliance Project	200,000	-	200,000	200,000	-	-	-	400,000	
M211010	Eastvale Frontage Tree Replacement	150,000	-	150,000	-	-	-	-	150,000	
C205075	ECC Camera Redesign	80,000	-	-	-	-	-	-	-	
	VSI Software Replacement & Implementation	80,000	-	-	80,000	-	-	-	80,000	
CI85051	Park /Trail Exercise Equipment	70,000	-	-	-	-	-	70,000	70,000	
CI85052	River Trail Access	300,000	5,713	-	-	-	-	300,000	300,000	
CI95066	Harada Park Wireless and Camera Redesign	100,000	-	-	-	-	-	100,000	100,000	
	Tree GIS Software Purchase	-	-	-	-	-	-	-	-	
	McCune Softball Outfield Fencing	25,000	-	-	25,000	-	-	-	25,000	
C215089	Kids Zone Modular - Rondo Elementary (New)	500,000	-	500,000	-	-	-	-	500,000	
<b>Total Capital Projects - Parks &amp; Recreation (Working Capital Projects)</b>		<b>\$ 3,215,000</b>	<b>\$ 841,918</b>	<b>\$ 1,050,000</b>	<b>\$ 705,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 720,000</b>	<b>\$ 2,475,000</b>	
ALLOC	IT Equipment	Annual	-	28,000	-	-	-	-	28,000	
ALLOC	District Wide Shared Projects	Annual	-	11,500	-	-	-	-	11,500	
<b>Total Capital Projects - Parks &amp; Recreation (O &amp; M)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,500</b>	
<b>Total Capital Projects - Parks &amp; Recreation</b>		<b>\$ 19,690,000</b>	<b>\$ 5,037,995</b>	<b>\$ 4,099,801</b>	<b>\$ 705,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,748,252</b>	<b>\$ 13,553,053</b>	
<b>Total Capital Projects - Water, Sewer, Parks</b>		<b>\$ 306,453,000</b>	<b>\$ 50,018,126</b>	<b>\$ 56,325,772</b>	<b>\$ 39,089,217</b>	<b>\$ 37,357,500</b>	<b>\$ 44,667,500</b>	<b>\$ 65,991,405</b>	<b>\$ 265,191,866</b>	



Capital Projects Budget - FY 2020-21 Funding Sources

Work Order	Description	Funding Sources							
		Water Working Capital	Sewer Working Capital	Facility Fees	Other Funding Sources	Parks (Working Capital)	Park Capital Fees	Graffiti (Working Capital)	
C133403	CDA Expansion (Project offset with \$19M + grant funds - net capital cost of \$21 million)	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
C205071	CDA Expansion Phase 3 Well 12 and Pipeline	-	-	750,000	-	-	-	-	-
C133656	IEUA - Regional Recycled Water Program - JCSD portion net of grant - \$6.6 million	-	-	325,000	-	-	-	-	-
C215078	JCSD Recycled Water Program - \$13.8 million project less \$9.8 million Grant funding	-	-	175,000	-	-	-	-	-
C155002	Fontana Water Company Interconnection	-	-	15,000	-	-	-	-	-
C195054	Well 19 / Well 30 Land Purchase	-	-	2,100,000	-	-	-	-	-
C155003	Imported Water - northern source water pipeline	-	-	200,000	-	-	-	-	-
C195055	Van Buren Interconnect	-	-	5,970,439	-	-	-	-	-
C215079	Roger Teagarden IXP Upgrades	201,000	-	99,000	-	-	-	-	-
C205077	Future Groundwater Treatment Plant 20 / 21 Land Purchase	-	-	100,000	-	-	-	-	-
<b>Total Water Source Development</b>		<b>\$ 201,000</b>	<b>\$ -</b>	<b>\$ 9,984,439</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
C215080	Lindsay Reservoir & Pipeline	\$ -	\$ -	150,000	\$ -	\$ -	\$ -	\$ -	\$ -
C195057	Benedict Reservoir & Armstrong Booster Station	640,000	-	2,560,000	-	-	-	-	-
<b>Total Water Reservoir Projects</b>		<b>\$ 640,000</b>	<b>\$ -</b>	<b>\$ 2,710,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
C205072	Mira Loma B 1.7MG, Indian Hills 2A .5MG and 2B 1.0MG	\$ 885,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C215081	CFD A 6MG / Pedley A 1MG	1,500,000	-	-	-	-	-	-	-
<b>Total Annual Water Reservoir Projects</b>		<b>\$ 2,385,536</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
C133736	Pressure Zone Break Improvements	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C133861	MP Granite Hills Pipeline (Ph2 & Ph3) and PR Station	-	-	6,650,000	-	-	-	-	-
C215083	Limonite Avenue Gap Project-Waterline	50,000	-	-	-	-	-	-	-
<b>Total Water Distribution</b>		<b>\$ 1,550,000</b>	<b>\$ -</b>	<b>\$ 6,650,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Capital Projects Budget - FY 2020-21 Funding Sources

Work Order	Description	Funding Sources							
		Water Working Capital	Sewer Working Capital	Facility Fees	Other Funding Sources	Parks (Working Capital)	Park Capital Fees	Graffiti (Working Capital)	
C195059	Pipeline Replacement - Felspar, 53rd and 54th Street	\$ 2,505,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FY 20 / 21 R&R Project	200,000	-	-	-	-	-	-	-
	<b>Total Pipeline Replacement</b>	<b>\$ 2,705,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
M191001	Building B Improvements	250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
M211001	Well Maintenance and Booster Program	300,000	-	-	-	-	-	-	-
M211002	Asphalt Patching	400,000	-	-	-	-	-	-	-
M211003	Reservoir Facility Maintenance	225,000	-	-	-	-	-	-	-
M211004	Localized System Repairs	500,000	-	-	-	-	-	-	-
M201005	Treatment Plant Component Replacement Program	225,000	-	-	-	-	-	-	-
C133589	IT - SCADA (SCADA Infrastructure)	325,000	-	-	-	-	-	-	-
	ALLOE IT Equipment	187,600	-	-	-	-	-	-	-
	ALLOE District Wide Shared Projects	77,050	-	-	-	-	-	-	-
	<b>Total Water Operations and Maintenance Projects</b>	<b>\$ 2,489,650</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
M161011	Third Party Relocations	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
M191008	Jurupa Road Grade Separation	1,250,000	-	-	-	-	-	-	-
	<b>Total Third Party Projects</b>	<b>\$ 1,375,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Capital Projects - Water</b>	<b>\$11,346,186</b>	<b>\$ -</b>	<b>\$19,344,439</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Capital Projects Budget - FY 2020-21 Funding Sources

Work Order	Description	Funding Sources							
		Water Working Capital	Sewer Working Capital	Facility Fees	Other Funding Sources	Parks (Working Capital)	Park Capital Fees	Graffiti (Working Capital)	
C155008	Regional Lift Station Facility Upgrades	\$ -	\$ 2,560,000	\$ 640,000	\$ -	\$ -	\$ -	\$ -	
C165036	Regional Force Main Segment 3	-	-	4,900,000	-	-	-	-	
<b>Total Lift Station and Forcemain</b>		<b>\$ -</b>	<b>\$ 2,560,000</b>	<b>\$ 5,540,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
C195062	WRCRWA Annual Capital Improvements	\$ -	\$ 1,298,996	\$ -	\$ -	\$ -	\$ -	\$ -	
C195063	Riverside Capital Improvements	-	287,500	-	-	-	-	-	
<b>Total - Treatment Plant Capital Improvements</b>		<b>\$ -</b>	<b>\$ 1,586,496</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
C195064	UPRR Crossings and Glen Avon Trunk Sewer Phase 1	\$ -	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	
C165031	FY 19/20 - Apple, Iberia, IXP, Inland	-	200,000	-	-	-	-	-	
C195061	Sky 2 Conversion	-	2,000,000	500,000	-	-	-	-	
C215084	FY 20/21 R&R Project	-	2,000,000	-	-	-	-	-	
<b>Total Pipeline Replacement</b>		<b>\$ -</b>	<b>\$ 7,700,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
M211009	Sewer Subsidence	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	
M211006	Asphalt Patching - Various Locations	-	55,000	-	-	-	-	-	
M211007	Lift Station Program	-	350,000	-	-	-	-	-	
M211008	Localized System Repairs	-	750,000	-	-	-	-	-	
ALLOE IT Equipment		-	64,400	-	-	-	-	-	
ALLOE District Wide Shared Projects		-	26,450	-	-	-	-	-	
<b>Total Sewer Operations and Maintenance</b>		<b>\$ -</b>	<b>\$ 1,495,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
M191015	Third Party JCSD Relocations	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	
M191008	Jurupa Road Grade Separation	-	500,000	-	-	-	-	-	
<b>Total Sewer Third Party</b>		<b>\$ -</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Capital Projects - Sewer</b>		<b>\$ -</b>	<b>\$ 13,942,346</b>	<b>\$ 6,040,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Capital Projects - Water &amp; Sewer</b>		<b>\$ 11,346,186</b>	<b>\$ 13,942,346</b>	<b>\$ 25,384,439</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Capital Projects Budget - FY 2020-21 Funding Sources

Work Order	Description	Funding Sources							
		Water Working Capital	Sewer Working Capital	Facility Fees	Other Funding Sources	Parks (Working Capital)	Park Capital Fees	Graffiti (Working Capital)	
	Combination Truck	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Cargo Van	50,000	-	-	-	-	-	-	-
	Graffiti Truck (4x4)	-	-	-	-	-	-	-	150,000
	1 Ton Service Truck	-	50,000	-	-	-	-	-	-
	1 Ton Service Truck	50,000	-	-	-	-	-	-	-
	Light Truck	35,000	-	-	-	-	-	-	-
	1 Ton Service Truck	-	50,000	-	-	-	-	-	-
	Light Truck (2)	70,000	-	-	-	-	-	-	-
	Sedan	40,000	-	-	-	-	-	-	-
	<b>Total Vehicles</b>	<b>\$ 245,000</b>	<b>\$ 850,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>
	Valve Machine/Refinish Bed for #111	\$ 73,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Backhoe (4x4)	150,000	-	-	-	-	-	-	-
	V-Mac Compressor & Toolbox lighting for 185	-	25,000	-	-	-	-	-	-
	18" Cold Planer # PC3058 Catepillar	25,000	-	-	-	-	-	-	-
	Backhoe Trailer	35,000	-	-	-	-	-	-	-
	<b>Total Equipment</b>	<b>\$ 283,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Vehicles and Equipment</b>	<b>\$ 528,000</b>	<b>\$ 875,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>

Capital Projects Budget - FY 2020-21 Funding Sources

Work Order	Description	Funding Sources							
		Water Working Capital	Sewer Working Capital	Facility Fees	Other Funding Sources	Parks (Working Capital)	Park Capital Fees	Graffiti (Working Capital)	
C133512	Eastvale Trail & Desi House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,010,301	\$ -	
<b>Total Capital Projects - Parks &amp; Recreation (Neighborhood Parks)</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,010,301	\$ -	
M181020	General Frontage Rehab	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	
	ADA Compliance Project	-	-	-	-	-	200,000	-	
	Eastvale Frontage Tree Replacement	-	-	-	-	150,000	-	-	
	Kids Zone Modular - Rondo Elementary (New)	-	-	-	-	-	500,000	-	
<b>Total Capital Projects - Parks &amp; Recreation (Working Capital Projects)</b>		\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 700,000	\$ -	
ALLOC	IT Equipment	\$ -	\$ -	\$ -	\$ -	\$ 28,000	\$ -	\$ -	
	ALLOC District Wide Shared Projects	-	-	-	-	11,500	-	-	
<b>Total Capital Projects - Parks &amp; Recreation (Operations and Maintenance)</b>		\$ -	\$ -	\$ -	\$ -	\$ 39,500	\$ -	\$ -	
<b>Total Capital Projects - Parks &amp; Recreation</b>		\$ -	\$ -	\$ -	\$ -	\$ 389,500	\$ 3,710,301	\$ -	
<b>Total Capital Projects - Water, Sewer, Parks</b>		\$ 11,874,186	\$ 14,817,346	\$ 25,384,439	\$ -	\$ 389,500	\$ 3,710,301	\$ 150,000	

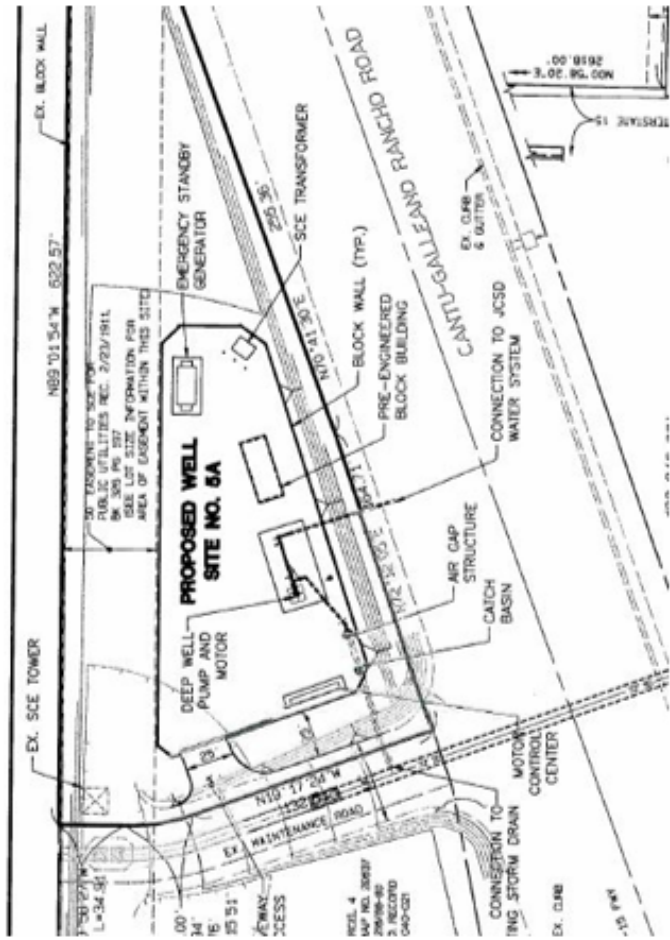
# CAPITAL IMPROVEMENT PROJECTS





# CAPITAL IMPROVEMENT PROGRAM: PROJECT DESCRIPTION

<b>Project Name:</b>	Well 29 Equipping
<b>Project No.:</b>	C133289
<b>Project Location:</b>	NW Corner of Wineville Ave. and Cantu-Galleano Rancho Rd.
<b>System:</b>	Water (100% Facility Fee)
<b>Project Need:</b>	To add a new potable water well
<b>Project Description:</b>	Drilling and equipping of a new potable water well.
<b>Project Status:</b>	<ul style="list-style-type: none"> <li>• Design: on hold</li> <li>• This project has been put on hold.</li> </ul>
<b>Estimated Project Amount:</b>	<b>\$5,250,000.00</b>
<b>Item</b>	<b>Estimated Cost</b>
Design	\$117,588.00
CEQA Compliance	
Geotechnical	
Construction Contract	
Inspection/Other	
<b>Total Project Budget</b>	<b>\$5,250,000.00</b>





**Jurupa** CAPITAL IMPROVEMENT PROGRAM:  
Community Services District PROJECT DESCRIPTION

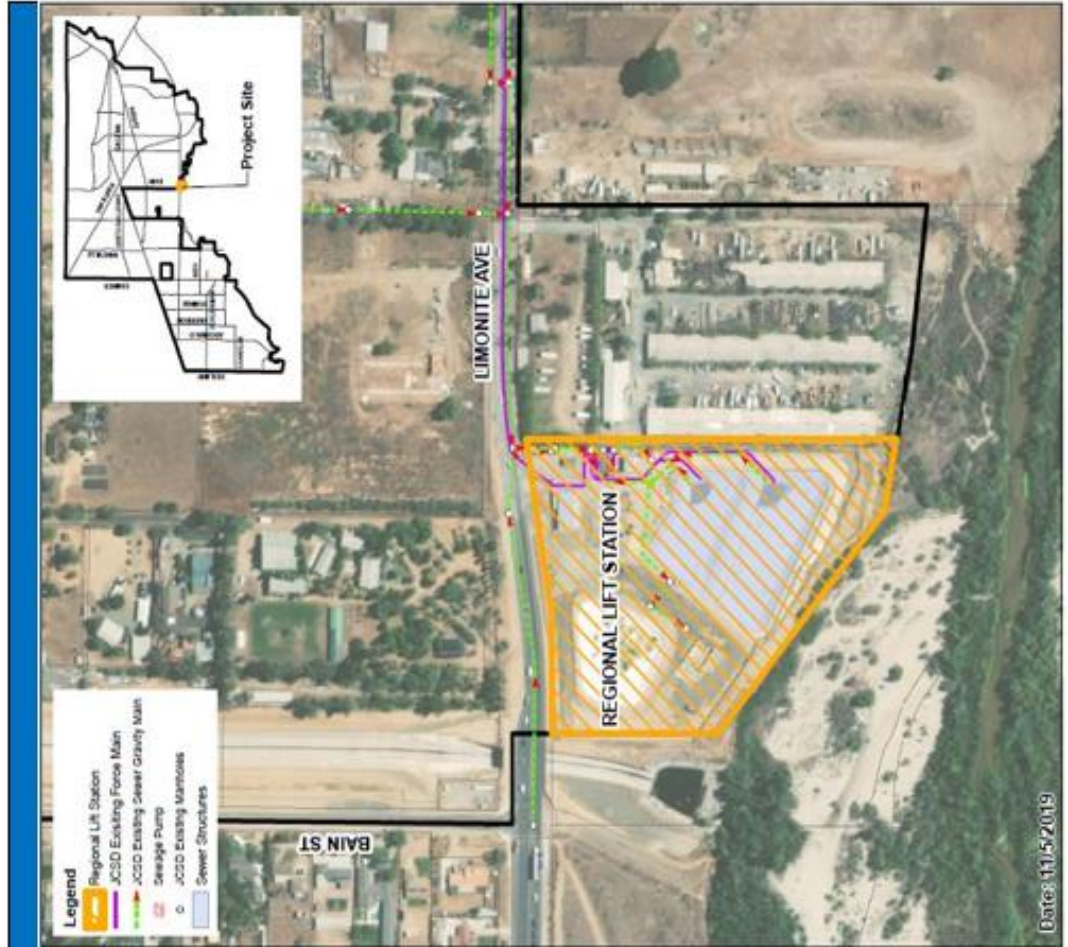


<b>Project Name:</b>	Pressure Zone Improvements (1100PZ)
<b>Project No.:</b>	C133736
<b>Project Location:</b>	Three PRS stations as shown in the Map
<b>System:</b>	Water (Working Capital 100%)
<b>Project Need:</b>	Avoid costly repairs stemming from high pressure at the bottom of the Zone
<b>Project Description:</b>	This project will include adding three pressure-reducing stations to the 1100 PZ to mitigate historically high pressures at the bottom of the zone.
<b>Project Status:</b>	<ul style="list-style-type: none"> <li>• Design FY 19-20</li> <li>• Construction FY 20-21</li> <li>• Staff has obtained signatures from (12) local businesses regarding the change in pressure in relation to their existing fire systems. JCSD and Webb have finalized the locations of the PR stations and are working to finalize the design; design is at 100% design phase submittal.</li> </ul>
<b>Estimated Project Amount:</b>	<b>\$2,800,000.00</b>
<b>Item</b>	<b>Estimated Cost</b>
Design	\$138,644.00
CEQA Compliance	NOE-Completed
Geotechnical	
Construction Contract	
Inspection/Other	
<b>Total Project Budget</b>	<b>\$2,800,000.00</b>



**CAPITAL IMPROVEMENT PROGRAM:  
PROJECT DESCRIPTION**

<b>Project Name:</b>	Regional Lift Station Facility Upgrades
<b>Project No.:</b>	C155008
<b>Project Location:</b>	10124 Limonite Ave, Riverside, CA 92509
<b>System:</b>	Sewer (Working Capital-80%, Facility- 20%)
<b>Project Need:</b>	Upgrading pumps and other equipment to ensure reliability of the plant
<b>Project Description:</b>	Upgrades to the Regional Lift Station including pumps, structural repairs, SCE service upgrade and valve replacements.
<b>Project Status:</b>	<ul style="list-style-type: none"> <li>Construction FY 2020</li> <li>A pre-construction meeting was held on January 13, 2020. The contractor plans to mobilize to the site during the week of March 16, 2020, to begin construction.</li> </ul>
<b>Estimated Project Amount:</b>	<b>\$7,600,000.00</b>
<b>Item</b>	<b>Estimated Cost</b>
Design	\$387,687.00
CEQA Compliance	Completed
Geotechnical	
Construction Contract	\$5,410,300.00
Inspection/Other	\$392,356.42
<b>Total Project Budget</b>	<b>\$7,600,000.00</b>



**Jurupa** CAPITAL IMPROVEMENT PROGRAM:  
Community Services District PROJECT DESCRIPTION

<b>Project Name:</b>	Regional Force Main Segment 3
<b>Project No.:</b>	C165036

<b>Project Location:</b>	City of Jurupa Valley, City of Riverside
<b>System:</b>	Sewer (100% Facility fees)

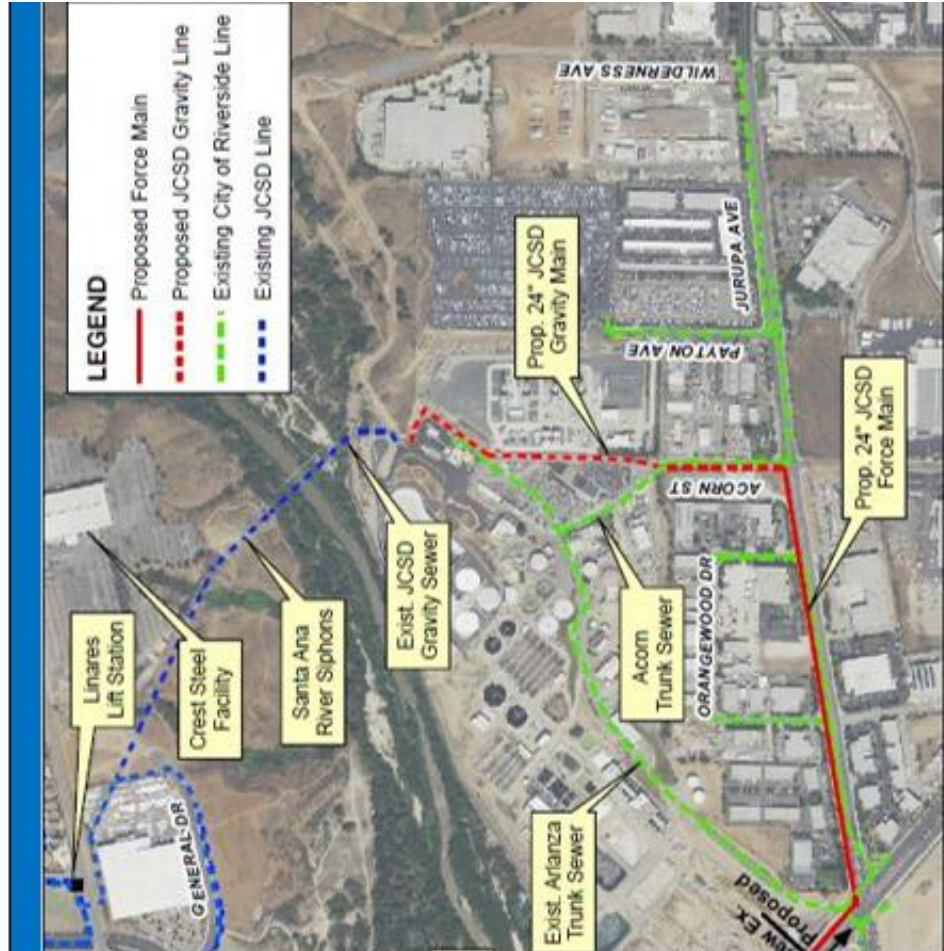
**Project Need:** This project is the last needed segment of the new regional force main which will convey wastewater flows through the Van Buren bridge in lieu of the existing connection under the Santa Ana River.

**Project Description:** Installation of 24" sewer force main and gravity main from the Van Buren Bridge to the Riverside Treatment Plant.

**Project Status:**

- Construction: FY 2020
- Webb Associates (Webb) is finalizing design and packaging the project to bid. JCSD and Webb are finalizing all needed permits for the project with local agencies.

<b>Estimated Project Amount:</b>	<b>\$6,500,000.00</b>
<b>Item</b>	<b>Estimated Cost</b>
Design	\$198,344.00
CEQA Compliance	Completed
Geotechnical	\$150,000
Construction Contract	\$4,950,000
Inspection/Other	
<b>Total Project Budget</b>	<b>\$6,500,000.00</b>







# CAPITAL IMPROVEMENT PROGRAM: PROJECT DESCRIPTION

<b>Project Name:</b>	Benedict Reservoir (1200PZ)
<b>Project No.:</b>	C195057
<b>Project Location:</b>	City of Jurupa Valley
<b>System:</b>	Water (75% facility fees / 25% working capital)
<b>Project Need:</b>	This project will improve and maximize the storage capacity of the 1200pz to meet current and future demands
<b>Project Description:</b>	<ul style="list-style-type: none"> <li>Demolition of the existing 0.21 MG Reservoir and constructing a 1.1 MG Reservoir to support the 1200 PZ.</li> <li>Armstrong Booster Station – New building structure to house 3 pumping units, including new electrical and SCADA equipment</li> <li>Recoating of exterior of existing 1.0 MG reservoir at the site.</li> </ul>
<b>Project Status:</b>	<ul style="list-style-type: none"> <li>Construction: FY 2020</li> <li>Project is anticipated to be bidding in April/May 2020</li> </ul>
<b>Estimated Project Amount:</b>	<b>\$6,000,000.00</b>
<b>Item</b>	<b>Estimated Cost</b>
Design	\$318,105.00
CEQA Compliance	Completed
Geotechnical	\$200,000.00
Construction Contract	\$2,500,000.00
Inspection/Other	\$225,000.00
<b>Total Project Budget</b>	<b>\$6,000,000.00</b>





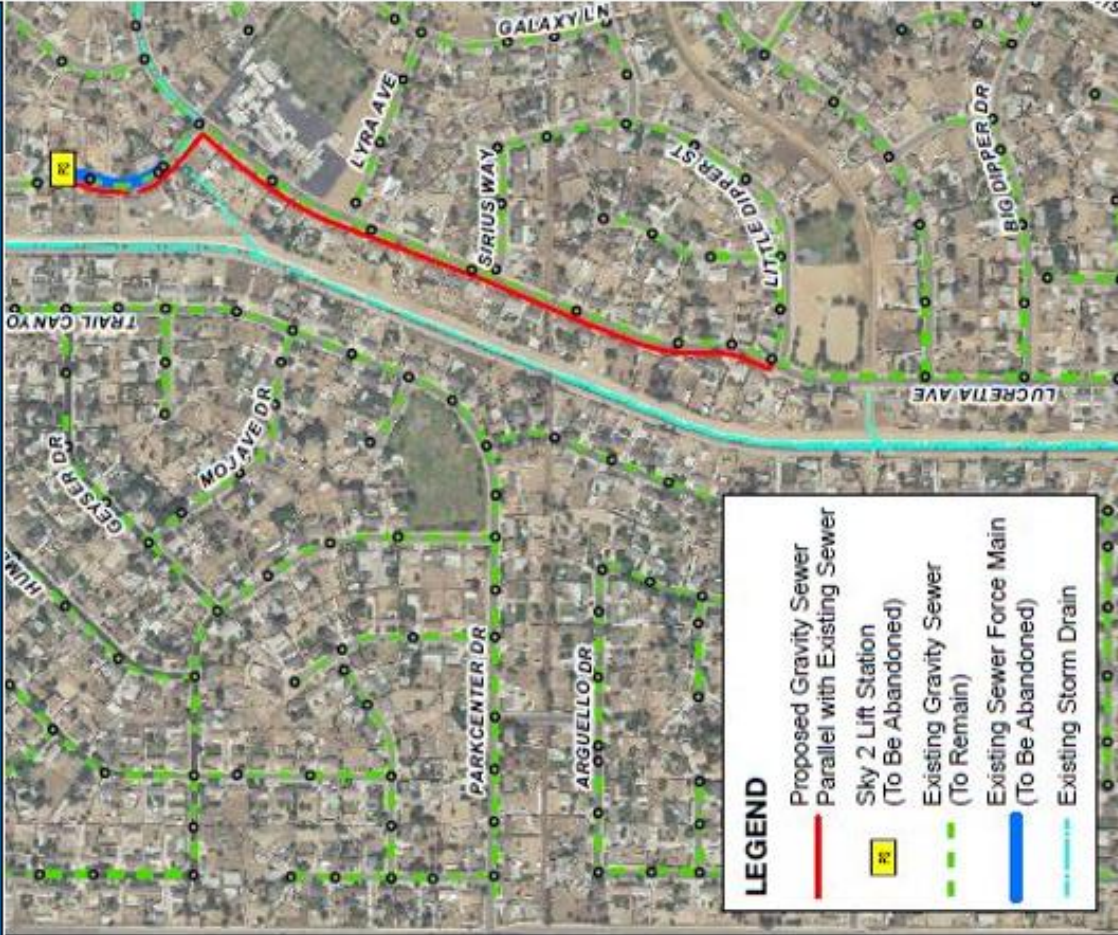
**Jurupa** CAPITAL IMPROVEMENT PROGRAM:  
Community Services District PROJECT DESCRIPTION

<b>Project Name:</b>	Sky 2 Lift Station Conversion
<b>Project No.:</b>	C195061
<b>Project Location:</b>	5230/5270 Rigel Way, Mira Loma
<b>System:</b>	Sewer (Working Capital 100%)
<b>Project Need:</b>	Abandoning aging existing small lift station to increase reliability and remove lift station footprint in the residential community.
<b>Project Description:</b>	Demolition of the existing Sky 2 Lift Station and installing a gravity system to convey wastewater. In Lucretia and Riegel Way.

**Project Status:**

- Construction FY 2020
- This project was bid on March 3, 2020; Board approved a construction award at the April 13, 2020 Board meeting.

<b>Estimated Project Amount:</b>	<b>\$3,200,000.00</b>
<b>Item</b>	<b>Estimated Cost</b>
Design	\$174,400
CEQA Compliance	Completed
Geotechnical	\$68,031.50
Construction Contract	\$2,234,158.00
Inspection/Other	\$104,300.00
<b>Total Project Budget</b>	<b>\$3,200,000.00</b>







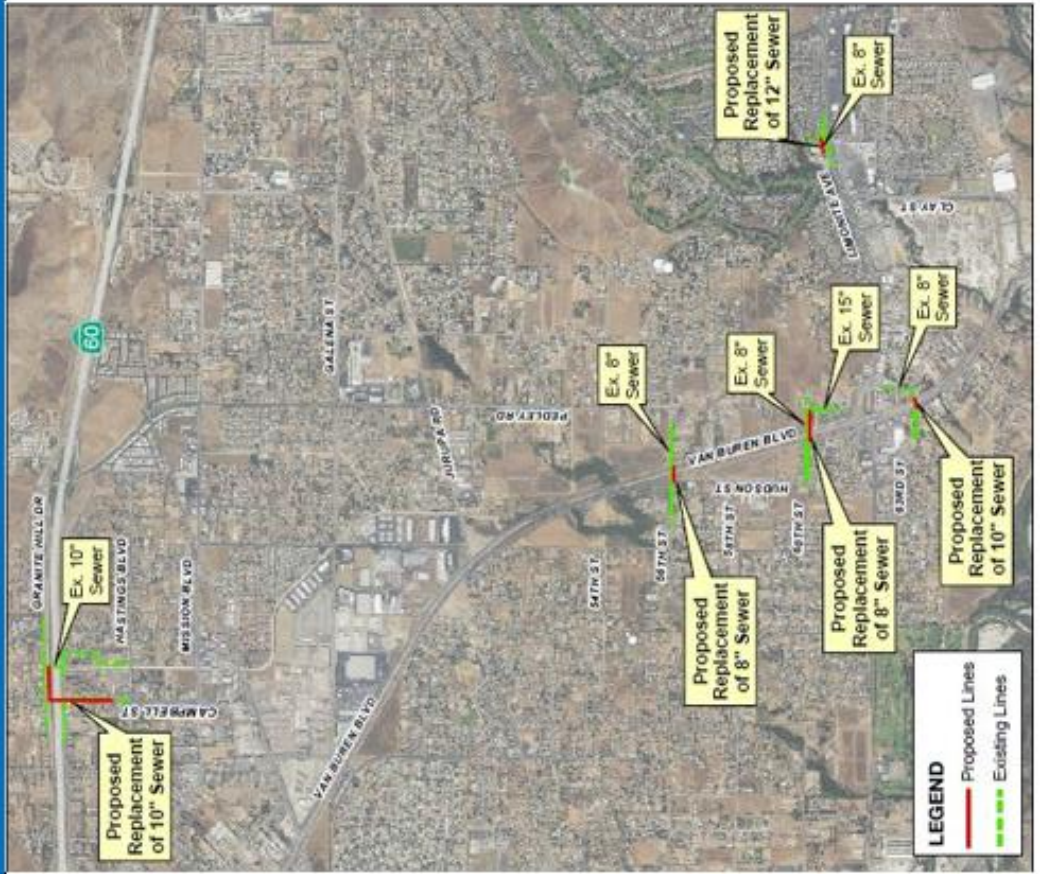
## CAPITAL IMPROVEMENT PROGRAM: PROJECT DESCRIPTION

<b>Project Name:</b>	UPRR Crossings and Glen Avon Trunk Sewer Phase 1
<b>Project No.:</b>	C195064
<b>Project Location:</b>	Various locations in the City of Jurupa Valley
<b>System:</b>	Sewer (Working Capital 100%)
<b>Project Need:</b>	To replace aging major sewer crossings in Van Buren Blvd, UPRR, and 60 Fwy with R&R in Limonite Avenue.
<b>Project Description:</b>	R&R of approximately 3,600 linear feet of 8-inch thru 12-inch diameter sewer mains, jack & bore 24-inch diameter steel casings underneath UPRR, and Van Buren Blvd at 56 <sup>th</sup> , 60 <sup>th</sup> , and 63 <sup>rd</sup> streets. Also, under 60 Fwy crossing at Campbell Street.

**Project Status:**

- Construction: FY 20-21
- Project to appear at the 4/27/20 Board meeting for award of Construction

Item	Estimated Cost
<b>Estimated Project Amount:</b>	<b>\$4,000,000.00</b>
Design	\$165,500.00
CEQA Compliance	NOE-Completed
Geotechnical	\$80,167.50
Construction Contract	\$2,765,903.00
Inspection/Other	\$81,800.00
<b>Total Project Budget</b>	<b>\$4,000,000.00</b>





## CAPITAL IMPROVEMENT PROGRAM: PROJECT DESCRIPTION

<b>Project Name:</b>	FY 19/20 Sewer R&R Project
<b>Project No.:</b>	C195065
<b>Project Location:</b>	City of Jurupa Valley
<b>System:</b>	Sewer (100% sewer working capital)
<b>Project Need:</b>	
<b>Project Description:</b>	Annual sewer R&R in various locations on Iberia, Mapleton, Foxtail, and Apple
<b>Project Status:</b>	<ul style="list-style-type: none"> <li>• Design FY 20-21</li> <li>• Design kick off meeting was held on 4/9/20</li> </ul>
<b>Estimated Project Amount:</b>	<b>\$2,800,000.00</b>
<b>Item</b>	<b>Estimated Cost</b>
Design	\$199,960.00
CEQA Compliance	
Geotechnical	\$80,000.00
Construction Contract	\$1,400,000.00
Inspection/Other	\$40,000.00
<b>Total Project Budget</b>	<b>\$2,800,000.00</b>



### LEGEND

- ① IXP Discharge Etiwanda Avenue Trunk Sewer (110 lf)
- ② Inland Avenue and DeForest Drive. (200 lf)
- ③ Iberia Tract (101 Homes) Sewer Conversion. (500 lf)
- ④ Foxtail Lane and Easement. (875 lf)
- ⑤ Mapleton Circle. (340 lf)
- ⑥ Apple Ave. (1,050 lf)
- ⑦ 33rd Street (185 lf)





## CAPITAL IMPROVEMENT PROGRAM: PROJECT DESCRIPTION

<b>Project Name:</b>	Jurupa Road Grade Separation		
<b>Project No.:</b>	M191008		
<b>Project Location:</b>	Jurupa Rd & Van Buren Blvd. Intersection		
<b>System:</b>	Water & Sewer (100% working capital)		
<b>Project Need:</b>	In coordination with local agencies, this project will meet the needs of the upcoming County of Riverside, City of Jurupa Road Grade Separation Project		
<b>Project Description:</b>	Relocation of water and sewer facilities due to County's grade separation project at Jurupa Avenue and Van Buren Boulevard.		
<b>Project Status:</b>	<ul style="list-style-type: none"> <li>• Design: FY 2019</li> <li>• Construction: FY 2020 - 2021</li> <li>• Staff is working with the County and the design engineer to coordinate the design work</li> </ul>		
<b>Estimated Project Amount:</b>	<b>\$3,100,000.00</b>	<b>Estimated Cost</b>	
<b>Item</b>			
Design			\$113,574.00
CEQA Compliance			
Geotechnical			\$150,000.00
Construction Contract			
Inspection/Other			\$200,000.00
<b>Total Project Budget</b>			<b>\$3,100,000.00</b>



# Debt

The District has established a debt management policy and the District has no plans to issue any new debt in FY 2021, but issued the Western Riverside County Regional Wastewater Authority State Revolving Fund Loan in March 2018 and is currently refinancing the 2010 Certificate of Participation. The District’s debt is divided into Senior Obligations (issues prior to 2012 and Subordinate Obligations (2012 and later issues). District’s debt was derived from capital improvement projects that could not be financed from current revenues.

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

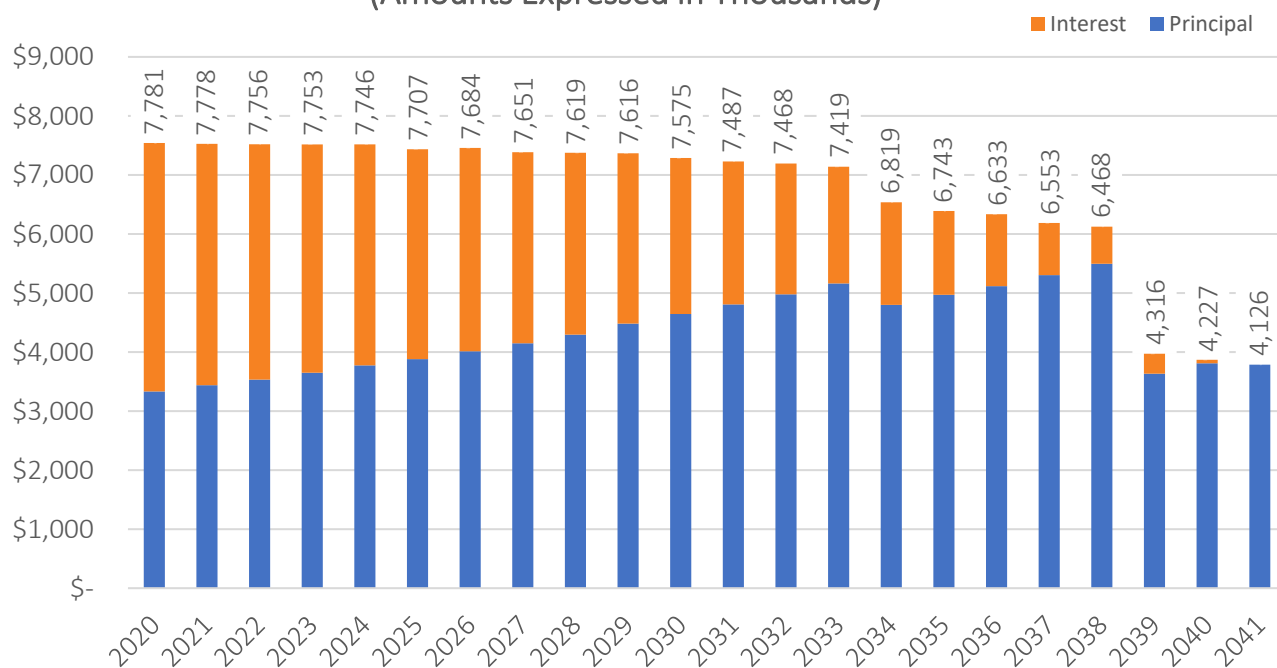
Year of Issuance	Debt ranking	Use of Proceeds	Principle Balance as of May 2020
2004	Senior	Loan for construction of wastewater treatment plant.	\$5,747,740
2010	Senior	Refinance the Refunded Obligations, finance acquisition, construction, installation and equipping Water System to increase water supply and construct transmission facilities	5,665,000
2010	Senior	Refinance the Refunded Obligations, finance acquisition, construction, installation and equipping Water System to increase water supply and construct transmission facilities	19,940,000
2010	Senior	Certificates of Participation for improvements to trunk systems necessary to provide adequate flow conveyance	3,740,000
2010	Senior	Certificates of Participation for improvements to trunk systems necessary to provide adequate flow conveyance	27,495,000
2018	Subordinate	Revolving Fund Loan for construction to expand treatment capacity at wastewater treatment plant	32,671,937
		<b>TOTAL BOND DEBT</b>	<b>\$95,259,677</b>



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

Year(s)	Principal	Interest	Total
2020	3,331,837	4,448,609	7,780,446
2021	3,439,474	4,338,548	7,778,022
2022	3,532,430	4,223,476	7,755,906
2023	3,650,806	4,101,732	7,752,538
2024	3,774,723	3,971,160	7,745,883
2025-2029	20,822,712	17,454,107	38,276,819
2030-2034	24,391,433	12,375,529	36,766,962
2035-2039	24,520,948	6,191,413	30,712,361
2040-2041	7,795,000	558,610	8,353,610
<b>Total</b>	<b>95,259,677</b>	<b>57,663,318</b>	<b>152,922,995</b>

(Amounts Expressed in Thousands)



The District’s credit risk is evaluated by credit rating agencies and is a strong indication of the District’s ability to make debt payments, which effects the interest rate the District pays. The District’s debt rating on the Senior Obligations is “AA-” from Standard & Poor’s and “Aa2” from Moody’s Investor Services. The District’s debt rating on the Subordinate Obligation is not available from Standard & Poor’s and Fitch Ratings.

There is no specific provision within the California Government Code that limits the amount of debt that may be issued by the District. The District's future borrowing capacity is limited by the debt coverage ratio and additional debt limitations required by the existing bond covenants. The covenants on the senior obligations require the ratio to exceed 1.1 times coverage and the subordinate obligations require it to exceed 1.25 times coverage (net revenues/debt service).

As shown on the table of projected operating results for the Water and Wastewater Funds in the financial summaries section, the District is budgeting to meet its annual debt service and continue to increase net position. The table shown below, illustrates the last five fiscal years of debt service coverage ratio exceeding the required bond covenant.

<b>Debt Coverage Ratio Last Five Fiscal Years</b>					
	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b>Revenues</b>					
Water Revenues	\$ 31,035,318	\$ 31,295,176	\$ 32,812,650	\$ 37,271,413	\$ 37,606,081
Sewer Revenues	16,523,992	17,481,851	17,779,196	19,402,012	20,092,289
Investment Earnings	350,102	918,795	1,309,827	1,835,447	3,302,790
Property Taxes	2,443,908	2,687,080	3,021,312	3,368,006	3,695,769
Other Revenue	91,310	281,767	-	-	3,620,009
Total Revenues	<u>50,444,630</u>	<u>52,664,669</u>	<u>54,922,985</u>	<u>61,876,877</u>	<u>68,316,938</u>
<b>Expenses</b>					
Source of supply	11,665,300	15,202,199	12,417,801	13,830,391	12,335,798
Pumping	352,476	334,563	317,521	376,135	364,691
Water treatment	2,525,369	1,650,611	1,557,694	1,745,925	700,041
Transmission and distribution	2,773,225	2,671,853	2,223,930	2,923,168	3,922,784
Sewage collection	2,021,785	2,110,436	2,136,235	3,361,591	2,738,006
Sewage treatment	6,295,203	6,028,798	9,380,600	8,407,348	8,698,159
Customer service	1,815,536	1,725,399	2,269,934	1,830,620	1,786,368
General administrative	9,623,501	9,610,717	9,663,031	12,776,651	11,336,667
Operations and maintenance	195,770	173,520	7,185	1,120,268	1,258,245
Other expenses	-	-	703,199	1,583,643	-
Total Expenses	<u>37,268,165</u>	<u>39,508,096</u>	<u>40,677,130</u>	<u>47,955,742</u>	<u>43,140,759</u>
Net Revenues	13,176,465	13,156,573	14,245,855	13,921,135	25,176,179
<b>Debt Service</b>					
Principal	1,823,770	1,848,859	1,885,895	1,871,871	1,797,272
Interest	503,916	996,448	1,228,649	2,093,405	2,097,873
Total Debt Service	<u>2,327,686</u>	<u>2,845,307</u>	<u>3,114,544</u>	<u>3,965,276</u>	<u>3,895,145</u>
Net Revenues after Debt Service	<u>\$ 10,848,779</u>	<u>\$ 10,311,266</u>	<u>\$ 11,131,311</u>	<u>\$ 9,955,859</u>	<u>\$ 21,281,034</u>
Debt Service Coverage Ratio	<u>5.66</u>	<u>4.62</u>	<u>4.57</u>	<u>3.51</u>	<u>6.46</u>

# GLOSSARY

PICNIC IN THE PARK



# Glossary and Acronyms

## Definitions for technical terms and acronyms found in the budget document

### A

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

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

ACH – Automated Clearing House electronic payment to vendors

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

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

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

ADA – Americans with Disabilities Act

Adoption – Formal action by the Board of Directors

AFY – Area Feet per Year

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

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

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

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

AutoCAD – A software application for designing and drafting.

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

### B

BCF – Billion Cubic Feet

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

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

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

## C

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

CalPERS – California Public Employees Retirement System

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

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

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

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

CEQA – California Environmental Quality Act

CFS – Cubic Feet per Second

COLA – Cost of Living Adjustment

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

CPA – Certified Public Accountant

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

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

Customer Accounts – Costs associated with meter reading and maintaining meters

Customer Care Program – also known as “LIRA” see LIRA - a program to assist low income households with their utility bill; customers on the program will receive a monthly credit of \$10.00 towards their bill.

CUWCC – California Urban Water Conservation Council: An organization that promotes efficient water usage in California

CMMS – Computerized Maintenance Management System: Software that organizes a company’s maintenance operations

## D

Debt – The repayment cost of the interest on long-term debt.

Debt Service – Principal and interest payments associated with the repayment of long-term borrowing.

Depreciation – A portion of the cost of a fixed asset which is charged as an expense during a year, representing an estimate of the value of the asset used up during that year as a result of wear, deterioration, obsolescence, or action of the physical elements.

Desalter – a facility that treats groundwater for use as drinkable water

District – In this report, District refers to Jurupa Community Services District; also see JCSD

DWR – Department of Water Resources: Manages water resources, systems, and infrastructure

## E

EDU – Equivalent Dwelling Unit: The level of demand created by one single-family dwelling unit

Enterprise Fund – A fund that is a self-supporting enterprise, where the fees charged to external users for goods or services cover the cost of providing those goods or services.

Expenses – An outflow of assets, not necessarily in cash, in exchange for materials or services received for the ordinary course of business.

## F

Facility fees - a charge imposed by the District on new development wishing to connect to the water and/or wastewater systems or on existing users that wish to upsize their connection or increase required capacity within the systems.

Fiscal Year – A twelve-month period of time with the annual budget and annual financial statements. For the District, the Fiscal Year runs from July 1 to June 30.

Fitch – A credit rating agency

Fixed Asset – A tangible item which provides benefit over more than one year, such as property, plant, and equipment.

FOG – Fats, Oils, and Grease

FMLA – Family and Medical Leave Act

Fund – A set of accounts used to account for a specific activity or set of activities that are similar in nature.

Fund Balance/Net Position – The difference between the assets and liabilities for a particular fund at any given point in time.

## G

G&A – General and Administrative: Expenses not related to providing water services

GAAP – See Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

Generally Accepted Accounting Principles (GAAP) – The uniform accounting principles, standards, and procedures for the presentation of financial reports. For local governments, GAAP is set by the Government Accounting Standards Board.

GIS – Geographic Information System: Software used for analyzing geographic information

GM – General Manager

GFOA – Governmental Finance Officers Association: An organization with the goal of promoting quality in public financial management

## H

HCF – Hundred Cubic Feet; Unit of measure of water volume equivalent to 748 gallons or 1/435.6 acre-feet.

HR – Human Resources

## I

IEBL – Inland Empire Brine Line: A pipeline for the disposal of high-saline waste

IEUA – See Inland Empire Utilities Agency

Inland Empire Utilities Agency (IEUA) – A supplemental water supplier and regional wastewater treatment agency with domestic and industrial disposal systems and energy recovery/production facilities

IT – Information Technology

## J

JCSD – Jurupa Community Services District: A special district that provides water and wastewater services to the cities of Jurupa and Eastvale and also oversees the parks in Eastvale.

JPA – Joint Powers Authority

## L

LAFCO – Local Agency Formation Commission

LAIF – Local Agency Investment Fund: An investment portfolio for public agencies

LIRA – Low Income Rate Assistance – see Customer Care Program

## M

MCL – Maximum Containment Level: the highest concentration of chemicals permitted in drinking water

Metropolitan Water District of Southern California (MWD) – A consortium of 26 cities and water districts that provides water to nearly 19 million people in parts of Los Angeles, Orange, San Diego, Riverside and San Bernardino counties. Imports water from the Colorado River and Northern California Bay Delta and sells it at wholesale to its member agencies.

MGD – Million gallons per day.

MOU – Memorandum of Understanding: A mutual agreement between two or more parties

## N

Net Assets – This is an equity account which represents the difference between assets and liabilities.

Non-Operating Sources (Uses) – income (costs) that do not revolve around the District’s core business activities

Non-Potable – water that is not safe for human consumption

## O

Offset – funding from other sources that reduce the burden of the District’s cost for capital projects

OPEB – Other Post-Employment Benefits

Operating Revenues (Expenses) – Income earned (costs incurred) in conducting the normal business operations of JCSD (for expenses, not including capital expenditures or debt repayment)

## P

Pay-Go – Pay as You Go

PERS – Public Employees Retirement System (also CALPERS): A pension fund for public employees

Potable – water that is safe for human consumption

Projected – An estimate of revenue or expense based on past trends, the present economic conditions and future forecasts.

## R

Recharge – capturing storm water to restore groundwater levels

Recycled water – water that has been treated to remove harmful contaminants and may be used for non-potable purposes, such as irrigation.

Request for Proposal – is utilized by the District to solicit vendor bids

Reserves – Assets that are set aside for future use.

Resolution – An order of a legislative body that is less formal than an ordinance.

Retail Water – domestic and agricultural customers that the District provides water directly to

Revenue – An inflow of assets in exchange for goods or services.

RFP – see Request for Proposal



## S

S&P – Standard & Poor’s: A credit rating agency

SAR – See Upper SAR HCP SARCCUP – Santa Ana River Conservation and Conjunctive Use Program

SARI – Santa Ana Regional Interceptor (now IEBL)

SAWPA – Santa Ana Watershed Project Authority: Provides services to member agencies, such as owning and administrating the IEBL

SCADA – Supervisory Control and Data Acquisition: A system for controlling and monitoring processes

SCE – Southern California Edison: electricity supplier for Southern California

Sewer – See Wastewater

SOPs – Standard Operating Procedures

Source of Supply – The cost of maintaining water source facilities Sources (Uses) – revenues (expenses)

Special District – a special government designation that operates apart from local government entities

SRF – State Revolving Fund: provides low-interest loans for investments in water infrastructure

SSMP – Sewer System Management Plan

Strategic Plan – Defines the long-term goals, objectives and performance indicators of the District.

SWRCB – State Water Resources Control Board: Responsible for managing California’s water

## T

Tier – a level of water use with a specific rate

## W

Wastewater – “used” water that if reclaimed and recycled for other purposes; also called sewer water

Watermaster – a position responsible for maintaining water quality and quantity standards

Wholesale Water – Water that customers buy and then sell to their own customers

WIFI – a facility allowing computers, smartphones, or other devices to connect to the Internet or communicate with one another wirelessly within a particular area

WMWD – Western Municipal Water District (“Western”): Provides water services to most of Western Riverside county

WRCRWA – West Riverside County Regional Wastewater Authority: A collaboration between member agencies to treat wastewater

WTP – Water Treatment Plant