



COMMUNITY SERVICES DISTRICT

Proudly serving Jurupa Valley and Eastvale

OPERATING & CAPITAL IMPROVEMENT BIENNIAL BUDGET

**FISCAL YEAR 2023 - 24
&
FISCAL YEAR 2024 - 25**



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COMMUNITY SERVICES DISTRICT

Proudly serving Jurupa Valley and Eastvale

Budget Message

June 5, 2023

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

For budget development and cash flow planning, the Jurupa Community Services District (JCSD or District) uses a two-year financial planning cycle. The two-year process allows the Board and staff to concentrate primarily on the budget during the odd years; and address strategic planning, water rates, reserves, and financing strategies in the even years. Each part of the cycle complements the work done in the other year. Our biennial budgets identify our goals and objectives, key issues and challenges, and opportunities to explore the direction of future initiatives. Under the policy guidance of the Board and with the collaboration of District staff, we are confident that our management and delivery of the Operating and Capital Budget, goals and objectives will be successfully achieved.

In the past few years, we have endured challenges and overcome obstacles that many do not experience in a lifetime. Even though the worst of the pandemic is behind us, our nation’s economy still faces multiple challenges, including inflationary pressures, supply chain disruption, and a scarce labor market. Accordingly, more than ever, it is important that we continue to adhere to our strong, inherent fiscal management practices as we navigate through this time of economic uncertainty. Supply chain disruptions continue to affect the fulfillment of supplies and timely and reliable deliveries. In many cases, we receive only a portion of needed materials and supplies, which require additional procurement and price negotiations. The effects of the supply chain difficulties result in budgeted funds being left unspent and re-budgeted the following fiscal year due to delays in capital projects, construction, and equipment deliveries.

JCSD remains committed to upholding the core values that have shaped our legacy of success for over 65 years, while adapting to changing conditions and maximizing the value of our investments. We continue to assess future water supply reliability and protect 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 2023-24 and FY 2024-25 Biennial 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 repayment of long-term debt. The budget also considers the community’s future growth and the need to expand and diversify our water portfolio. Finally, as always, this budget strives to provide the highest quality government services possible to facilitate the continuation and enhancement of our community’s extraordinary quality of life and economic

opportunities while remaining steadfast in our adherence to an equal level of fiscal responsibility in providing those services.

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 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. We commit to utilizing this blueprint as a guide in our decision-making process, both in the short and long term. These guiding objectives provide 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 biennial budget process for FY 2023-2024 and FY 2024-2025, several District-wide goals were developed to align the operating divisions with the Strategic Plan. These goals were incorporated and converted into action plans by the various teams to support accomplishing these goals. The planning efforts culminated in updated Goals & Objectives incorporated in the Department Information section of this budget.

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

Climate change has made California’s dry and wet spells more extreme and unpredictable – after the three driest years on record, recent rain and snowfall have dramatically changed conditions in many parts of the state. Governor Gavin Newsom rolled back some drought emergency provisions that are no longer needed due to current water conditions while maintaining other measures that support regions and communities still facing water supply challenges and that continue building up long-term water resilience. Amid climate-driven weather whiplash, the state has taken action to boost water supplies through groundwater recharge, stormwater capture, reservoir storage, and more. While recent storms have helped ease drought impacts, regions and communities across the state continue to experience water supply shortages, especially communities that rely on groundwater supplies that have been severely depleted in recent years. This is an area the District has put great efforts into by diversifying its water supply sources to avoid sole reliance on groundwater. There are currently two significant CIP projects that address this concern in the budget.

During the past few years, the world around us changed dramatically, and how individuals managed their businesses and how their daily lives were affected by the COVID-19 pandemic. Higher highs and lower lows have characterized the economic swings that have occurred since the onset of the pandemic and the rebound that followed. Looking ahead, we anticipate a rebalancing of the economy, which will lead to a new set of expectations around stability. Within the District, we find that it’s never easy to balance the needs of the future with the needs of today. As demands on our resources continue to grow, we must thoughtfully and carefully grow to meet them. I believe this proposed budget achieves that. Larger trends have an impact at the District level, and the following themes became clear in reviewing the budget requests from departments.

- Reliability of groundwater
- Recruitment challenges
- Inflation
- Supply chain disruption
- Aging infrastructure

This new reality stimulated the need to look introspectively at our organization and re-evaluate our budget forecast, current needs, and needs that extend into years beyond the biennial budget. The purpose and functionality of the District implementing a biennial budget are to provide for a longer-term planning horizon and to better focus on the resources needed to perform the District’s mission.

The District has functional areas within the organization that support all utility services and parks. The costs related to those areas are allocated to the water, wastewater and parks using several defined percentages built on established criteria. Therefore, administrative and general or customer service cost centers have split costs. The allocation percentages are internally evaluated and updated during budget development by the Finance department and presented to the Finance Committee for review. Those changes will take place

in the FY 2023-24 budget and reallocates employment-related benefit costs directly to the receiving departments, as it was previously budgeted in Human Resources. This change had a nominal increase in allocated costs to both Water and Wastewater, the offset was over \$100,000 decrease to Parks allocation.

The District is no different from other private and public agencies; talent loss has resulted from a competitive labor market and has enticed staff to take jobs elsewhere. The pension benefits that once incentivized longevity were changed by the California Public Employees' Pension Reform Act (PEPRA) legislation in 2013, and we're seeing shorter tenures in some areas. Vacancies have continued to persist over the past year or two. Faced with challenges associated with recruiting and retaining staff due to low unemployment rates, the Personnel/Advisory/Policy committee presented a proposed organizational adjustment for targeted job classifications as part of the budget process to address many high vacancies and high turnover rate positions. To continue efforts to retain employees, an increased emphasis on succession planning, which is critical to our organization's success, creates an effective process for recognizing, developing, and retaining talent. By enhancing our selection of qualified leaders that are a good fit for the organization's mission and goals and have the necessary skills for our organization, we are continuing our efforts to provide a roadmap to enhance the continuity of services to our community.

The focus is on targeted areas such as skilled trade workers to sustain current service levels and infrastructure needs; however, long-term vacancies are being strategically reduced to stay within existing resources. The unemployment rate in Riverside County has decreased over the last few years, with 2020 seeing a peak of 15.4% unemployment rate, 2022 seeing a high of 5.4% rate, with our current rate being even lower at 4.5%. This low unemployment rate has posed a unique set of challenges. This created a trend that employees expect more from employers beyond salary and benefits. Telework is highly desirable, and additional hiring strategies are also being incorporated into the hiring process, including salary adjustments, targeted recruitment efforts, training, career ladders, intern program, and succession planning.

Significant budgetary items

Of the increase in total operating expenses, the single largest category is the purchase of external water (source water excluding District groundwater wells) within the Source Water Cost account. This category increased by \$1.3 million from FY 2022-23 to FY 2023-24. Purchase of external water is expected to provide 65% of the water supply portfolio mix in FY 2023-24 & FY 2024-25 compared to 59% of the mix in FY 2022-23. The remainder of the District's water supply comes from groundwater production which is budgeted to be 35% of the mix in FY 2023-24 & FY 2024-25 resulting in electricity expense of \$1.56 million for FY 2023-24 and \$1.74 million FY 2024-25. 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 \$270K FY 2023-24 and \$302K FY 2024-25.

Also, it is anticipated in the biennial budget, that the District's staff will bring forward a District-wide Asset Management plan to the Board of Directors for review and approval. The purpose of the asset management plan can be best defined as an integrated business approach within the District with the aim to minimize the lifecycle costs of owning, operating, and maintaining assets, at an acceptable level of risk, while continuously delivering established levels of service for present and future customers. It includes the planning, design, construction, operation and maintenance of infrastructure used to provide services. By

implementing asset management processes, infrastructure needs can be prioritized over time, while ensuring timely investments to minimize repair and rehabilitation costs and maintain District assets. This modeling will provide the District with valuable information in strategic planning for future infrastructure repairs and improvements.

Other significant aspects of the FY 2023-24 & FY 2024-25 Operating Budgets are: a balanced budget supporting the goals of the Strategic Plan; implementation of a new five-year rate plan and financial 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; and, a 17% increase in treatment costs from Western Riverside County Regional Wastewater Authority's (WRCRWA) and increases from City of Riverside wastewater treatment plants.

Budget overview

Revenues and expenditures for all fund enterprises:

DESCRIPTION	FY 2023-24	FY 2024-25
OPERATING REVENUES	\$85,050,345	\$88,911,802
NON-OPERATING REVENUES	\$19,370,356	\$98,470,945
OPERATING EXPENSES	\$79,156,128	\$80,973,597
NON-OPERATING EXPENSES	\$7,397,172	\$7,345,438
CAPITAL BUDGETS FOR ALL FUNDS	\$52,978,084	\$93,107,520

Capital Improvement Plan (CIP)

Infrastructure and amenities are critical to the quality of life of any community. The service area of the District is known for reliable utilities, quality public facilities, and beautiful parks. Each year staff reviews and updates the CIP. The CIP provides a schedule of planned improvements over the next several years and identifies the revenue sources that will pay for those improvements. As we updated the capital program, we took a hard look at community needs and reprioritized projects, timing, and funding to create a balanced set of amenities that will serve our community and address District goals. Worker shortages and long lead times for construction materials are delaying commencement of projects.

The proposed CIP schedule makes major investments in water and wastewater infrastructure. For example, in terms of significant water projects, the first two years of the CIP include \$63.3 million for the water source development type projects, one of the pillars of the Water Management Plan is source substitution. A major source substitution program that will be commencing construction during the biennial budget is the Etiwanda Intervalley Pipeline. This would entail extending a pipeline of approximately 65,800 linear feet to Cucamonga Valley Water District to their treatment plant, connecting to the District’s 1110 pressure zone tanks which can be transferred to other zones to mitigate the District’s ultimate supply deficit. The estimated total project costs are \$143.0 million, of which \$21.6 million of construction costs are expected to be incurred during the biennial budget year.



Another significant capital project that will be underway during the budget is constructing a recycled water system to convey recycled water from the WRCRWA treatment plant to existing parks, schools, and street landscaping throughout the city of Eastvale. The District also proposes to connect to the District's existing non-potable pipelines that currently serve potable water to existing irrigation customers located in the city of Jurupa Valley. The District has received funding from the SWRCB and the Riverside County Flood Control and Water Conservation District for this project. It is estimated the District will expend about \$32 million for this project during the two years.

On the wastewater side, the CIP provides \$30.7 million for infrastructure investment over the next two fiscal years. As a member of WRCRWA, our share of capital projects is \$2.3 million for an anaerobic digester, solar dryer discharge conveyor, and R&R replacement. Equally as important to building new facilities is the responsibility to maintain what we already own. As such, you will find various projects throughout the CIP related to the replacement and refurbishment of existing assets throughout the service area, including \$5.2 million for the Pyrite/60 freeway Wastewater main replacement to address hydraulic deficiencies and replace aged damaged infrastructure. This will consist of upsizing 6,050 linear feet of 8-inch and 10-inch pipelines with 12-inch.

Historically, a significant funding source 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 for the two water projects previously mentioned will require alternative funding sources. The District has successfully secured \$19 million state revolving fund loan for the Recycled Water Program and approximately \$40 million in grants to meet the future water-related needs of the District.

In FY 2023-24 & FY 2024-25, projected Water, Wastewater, and Parks capital expenditures will total \$113.5 million, \$30.7 million, and \$1.9 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.

The objectives and drivers for this budget reflect the policies and priorities of the Jurupa Community Services District. A key goal of this budget document is to provide the District with a roadmap for prioritizing major capital improvement and replacement programs and to fulfill the District's mission statement. This document also demonstrates the District's ability to use its fiscal resources to complete ambitious capital projects for current and future customers as well as the District's commitment to meet its financial obligations.

This budget serves as a policy document and a financial plan for the next two fiscal years. 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 the staff whose collaborative efforts resulted in a budget that is based on fair and reasonable rates as we continue to provide reliable, high-quality water, wastewater services, along with a caliber of recreational programs and special events for the community to enjoy.

Respectfully,



Chris Berch
General Manager

RESOLUTION NO. 3293

RESOLUTION OF THE BOARD OF DIRECTORS OF JURUPA COMMUNITY SERVICES DISTRICT ADOPTING THE BIENNIAL BUDGET FOR FISCAL YEARS 2023-2024 and 2024-2025

WHEREAS, this District's General Manager has prepared a proposed Biennial Operating and Capital Improvement Budget for Fiscal Years 2023-24 and 2024-25, which has been made available for public review; and

WHEREAS, on June 5, 2023, this Board of Directors conducted a public hearing on the adoption of the proposed Biennial Budget, with notice of the public hearing published in a newspaper of general circulation within the District at least two weeks in advance of the hearing, and has considered all comments on the proposed Biennial Budget provided at the hearing; and

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

- Watermaster assessments;
- Chino Basin Desalter Authority payments;
- Source Water Purchases;
- Western Riverside County Regional Wastewater Authority/City of Riverside Wastewater Charges;
- Inland Empire Brine Line (IEBL) 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 2023-2024 and FY 2024-25 Salary Schedule including payroll taxes;

- Capital Project Expenditures Approved by the Board; and
- Utility bills

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Jurupa Community Services District hereby adopts a Biennial Budget for Fiscal Years 2023-2024 and 2024-25, attached hereto as Exhibit "A."

SECTION 2. That Department Heads are hereby authorized to exceed on a need basis individual operating budget accounts within the budget categories of personnel services for authorized positions, operations, and capital outlay, and are authorized to move appropriations from one object to another, within each budgetary department program, and between departments within the same fund, provided that total appropriations for the fund are not exceeded as adopted.

SECTION 3. That all active unexpended project (O&M, R&R, Expansion) annual appropriation balances that existed at end of Fiscal Year 2023-24 will be re-appropriated for continued use in Fiscal Year 2024-25.

ADOPTED this 5th day of June 2023.



Lupe R. Nava
President of the Board of Directors

ATTEST:



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

INTRODUCTION

INTRODUCTION



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, 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 Biennial Budget is organized into:

Personnel Summary • Mission, Goals, Accomplishments, & KPIs

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

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

Capital & Debt

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



COMMUNITY SERVICES DISTRICT

Proudly serving Jurupa Valley and Eastvale

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 operated by the City of Riverside.

1979

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

1996

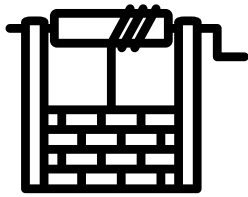
The District administers an illumination district, lighting maintenance districts, landscape maintenance districts and provides graffiti control, placing charges on the property tax bills to cover the energy charges of the street lights and the operation and maintenance of landscaping within public rights-of-way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

The District formulated a community park plan and has formed 47 community facilities districts to provide the financing mechanism for acquiring, improving and maintaining approximately 228 acres of community and neighborhood parks.

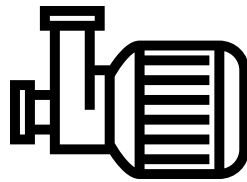
Water

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

The following illustrations lists the Water System major facilities:



18 Groundwater Wells



9 Pump Stations

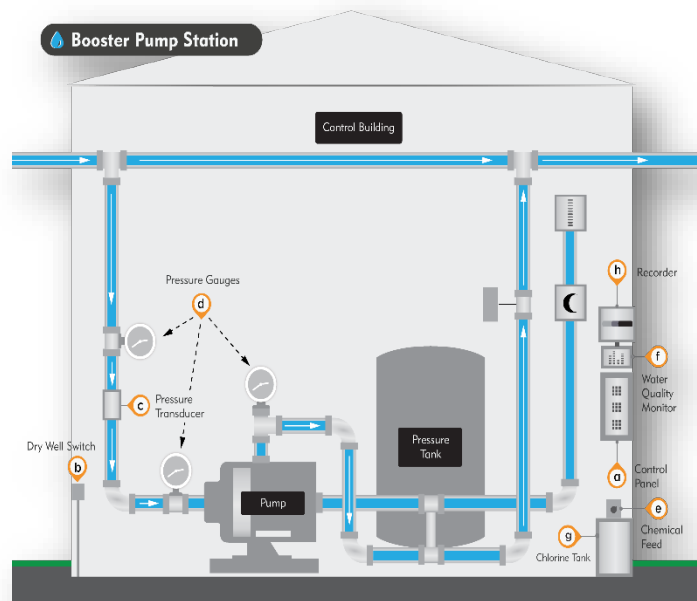


460 Miles of Pipeline

Water Service Area

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

The District estimates that the current population within the District is approximately 134,000, or 5.5% of the population of Riverside County. The District’s primary water sources are local groundwater basins. To ensure a reliable water supply for both existing and future residents, the District participates in a joint power authority (JPA) with neighboring agencies called the Chino Basin Desalter Authority (CDA). Local groundwater supplies include untreated water pumped from the Chino Basin for potable and non-potable uses and groundwater pumped from the Riverside Basin for non-potable use. JCSD produced and purchased 26,580-acre feet of water in the fiscal year 2021-2022.



7 Booster Stations

The District provides water services to approximately 33,250 residential, commercial, and irrigation connections from local groundwater sources. Residential customers make up approximately 96% of the District’s customer base and consume approximately 75% of the water produced annually by the District.

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

Water Supply

The District's primary water supply is local groundwater from the Chino Basin aquifer. The District maintains 18 active groundwater wells; 9 of which are potable and 9 are raw water wells. In addition to groundwater, the District also purchases: (i) desalted water from the Chino Desalter Authority (the “CDA”) and (ii) treated domestic water from the City of Ontario and Rubidoux Community Services District.

Water Rights

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

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

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

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

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

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

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

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

Water Storage

The District has 16 water storage reservoirs in locations throughout the District, with a total capacity of 58 million gallons. District reservoirs are welded steel tanks.

Distribution System

The water distribution system consists of 8 pressure zones with static water levels ranging from 870 to 1,350 feet in elevation. Water is distributed via a total of 460 miles of pipelines ranging in diameter from 8 inches to 30 inches.

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

Wastewater

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

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

The District has three tributary service areas (Zones). Dischargers in Zone 1 discharge to the Riverside Plant and are located in Jurupa Valley, East of Etiwanda Avenue. Dischargers in Zone 2 discharge to WRCRWA Plant and are primarily located in Eastvale and Jurupa Valley, West of Etiwanda Avenue. Dischargers in Zone 3 discharge to the Brine Line and are primarily located 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 flow to the Brine Line.

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

Regional Treatment Capacity Rights

Riverside Capacity Rights

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

Brine Line Capacity Rights

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

The Brine Line Agreement 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.

Parks and Recreation

In 1995, the Jurupa Community Services District (JCSD) Parks & Recreation Department was formed and began providing parks and recreation services for the Eastvale area, with our service boundaries being known as the “JCSD Parks Territory” (Territory). The Parks & Recreation Department is one of 172 nationally accredited agencies through National Recreation and Park Association’s (NRPA) Commission of Accreditation for Parks and Recreation Agencies (CAPRA). Eastvale incorporated into a city in 2010 with JCSD continuing to provide parks and recreation services to over 60,000 residents within the 14 square-mile Territory.

Presently, the JCSD Parks & Recreation Department is responsible for providing recreation programs, community related activities and special events; managing over 228 acres of parkland, which includes 15 parks, first-class athletic fields, two splash pads, trails, a 30,000 square foot community center, and a 6,500 square foot activity center; a 2.65 mile bicycle and equestrian trail, Kids Zone program in facilities at 5 elementary schools; graffiti abatement; and maintaining over 4 million square feet of frontage landscaping.






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



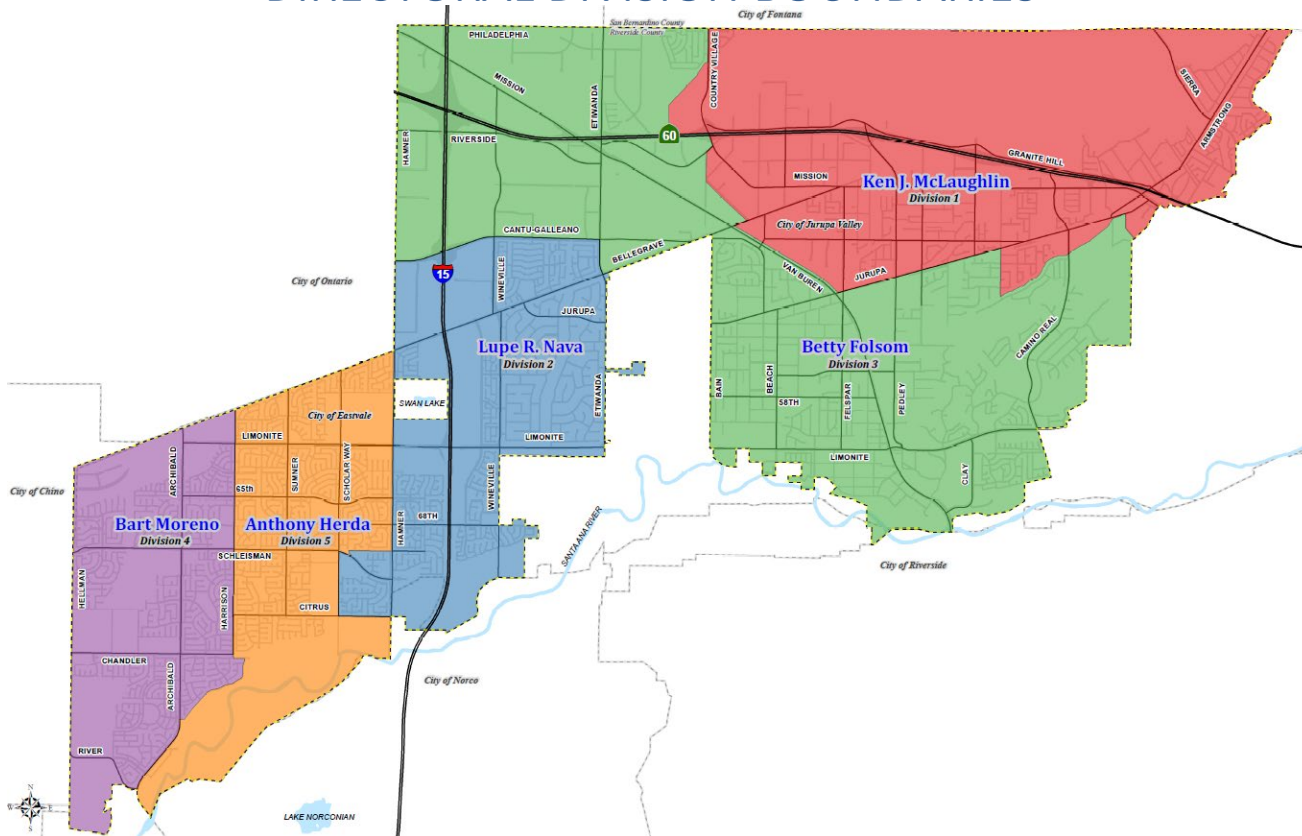
Organization

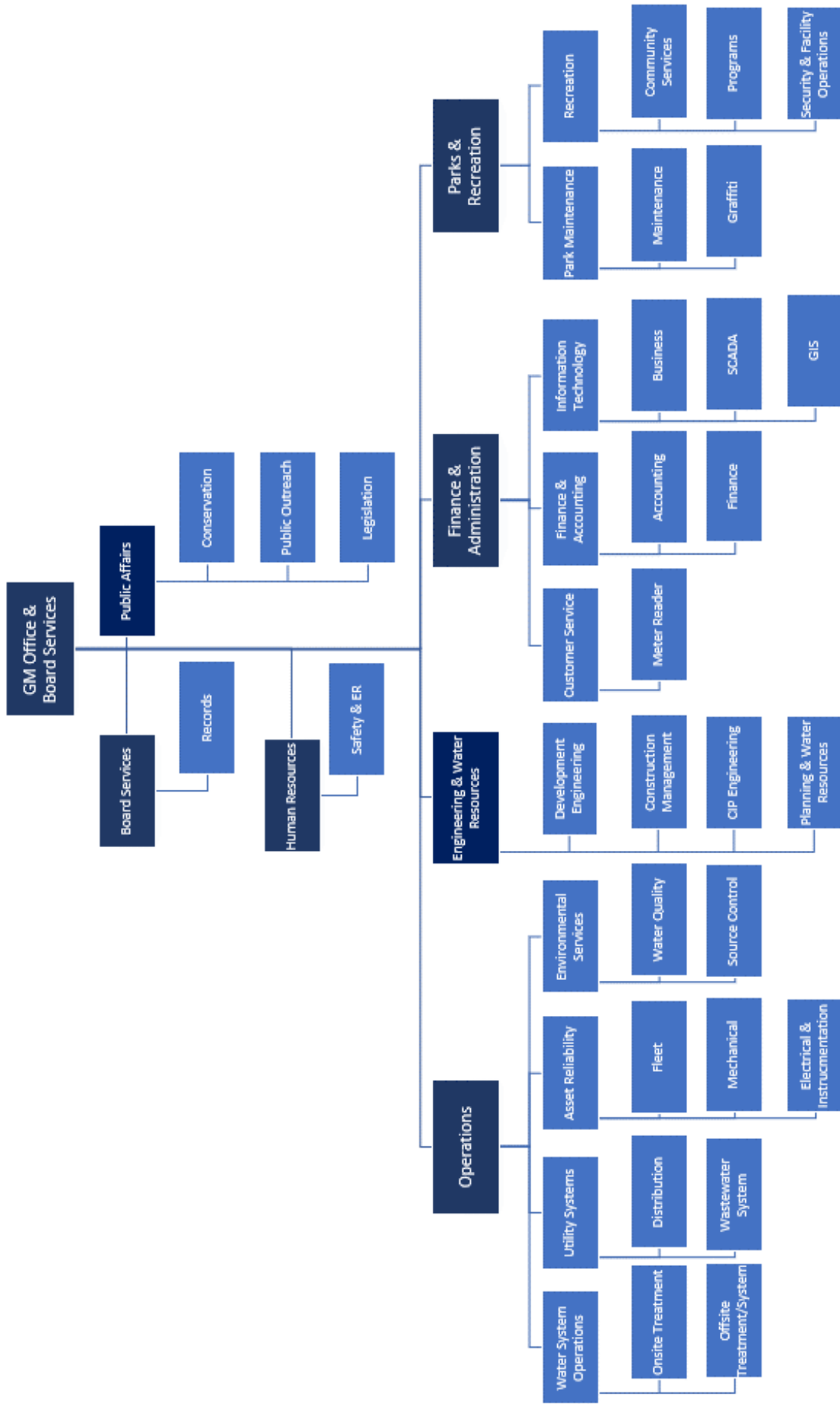
The District was formed on July 30, 1956 under the provisions of the Community Services District Law of the State of California (Government Code, Title 6, Division 2), for the purpose of installing a wastewater system within the Jurupa community. The District is governed by a five-member Board of Directors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

BOARD OF DIRECTORS

				
Director Ken McLaughlin Div. 1	President Lupe R. Nava Div. 2	Director Betty Folsom Div. 3	Vice President Bart Moreno Div. 4	Director Anthony Herda Div. 5

DIRECTORAL DIVISION BOUNDARIES





Climate

Jurupa Valley, California gets 14 inches of rain, on average, per year. The US average is 39 inches of rain per year. Jurupa Valley averages 0 inches of snow per year. The US average is 26 inches of snow per year.



On average, there are 272 sunny days per year in Jurupa Valley region. The US average is 205 sunny days.

Summer High:
Average July high is around 92.

Winter Low: Average January low is 39.

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

Climate is typically mild winters, warm summers, and moderate rainfall, consistent with interior coastal Southern California.

The usually mild climatological pattern is interrupted infrequently by periods of extremely hot weather or winter storms.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Jurupa Community Services District
California**

For the Biennium Beginning

July 01, 2021

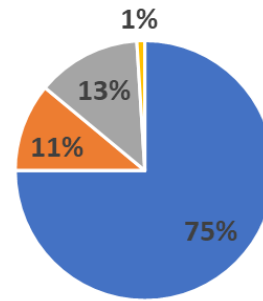
Christopher P. Morill

Executive Director

Statistical Section

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

Usage by Customer Class



■ Residential ■ Non-residential ■ Irrigation ■ Other

TEN LARGEST CUSTOMERS Fiscal Years Ended June 30, 2022 and 2013

Customer Name	Fiscal Year Ended June 30, 2022			
	HCF of Water	% of Total HCF	Revenue	% of Total Revenue
1. MC Management	147,011	1.21%	\$ 335,683	0.81 %
2. Metal Container Corporation	102,401	0.85%	262,873	0.64 %
3. Lewis Homecoming	104,829	0.87%	249,929	0.61 %
4. Koss Oak Quarry LLC	138,953	1.15%	209,082	0.51 %
5. CV Apts/Mira Loma Assoc	77,438	0.64%	174,311	0.42 %
6. Del Real Foods	67,553	0.56%	138,927	0.34 %
7. Vesada Apartments	31,757	0.26%	137,421	0.33 %
8. Serafina HOA	43,889	0.36%	125,757	0.30 %
9. Tarpon Prop Ownership 2 LLC	58,576	0.48%	99,062	0.24 %
10. CNUSD	29,174	0.24%	70,801	0.23 %
	801,581	6.62%	\$ 1,803,846	4.43 %

Customer Name	Fiscal Year Ended June 30, 2013			
	HCF of Water	% of Total HCF	Revenue	% of Total Revenue
1. Koss Oak Quarry LLC - Golf Course	240,870	2.04%	\$ 94,340	0.32 %
2. Millard Refrigerated	37,222	0.32%	78,386	0.27 %
3. Del Real Foods	52,660	0.45%	75,035	0.26 %
4. Metal Container Corporation	87,803	0.74%	52,725	0.18 %
5. Metal Container Corporation	29,217	0.25%	51,446	0.18 %
6. JUSD - Mira Loma Middle School	28,436	0.24%	48,521	0.17 %
7. Bravo Estates	38,087	0.32%	48,446	0.17 %
8. Lewis Homecoming	71,511	0.61%	47,717	0.16 %
9. Lewis Homecoming	22,826	0.19%	47,690	0.16 %
10. JARPD Centennial Park	25,355	0.21%	45,247	0.15 %
	633,987	5.37%	\$ 589,553	2.02 %

PRINCIPAL EMPLOYERS

County of Riverside

Current Fiscal Year and Nine Years Ago

Employer	2013		2022	
	Number of Employees	Percentage of Total Employment	Number of Employees	Percentage of Total Employment
County of Riverside	18,728	1.88%	23,772	2.07%
Amazon		-%	14,500	1.26%
March Air Reserve Base	9,000	0.91%	9,600	0.84%
University of California, Riverside	5,497	0.55%	8,593	0.75%
Moreno Valley Unified School District	3,355	0.34%	6,020	0.52%
Kaiser Permanente Riverside Medical Center	4,500	0.45%	5,817	0.51%
Corona-Norco Unified School District	4,633	0.47%	5,478	0.48%
Riverside Unified School District	5,000	0.50%	5,431	0.47%
Stater Brothers Markets	6,900	0.69%	4,699	0.41%
Mount San Jacinto Community College	1,711	0.17%	4,638	0.40%
Hemet Unified School District	3,270	0.33%	3,960	0.34%
Walmart	5,681	0.57%	2,561	0.22%
Total	68,275	6.86%	95,069	8.27%

Sources: County of Riverside, Riverside County Economic Development Agency

DEMOGRAPHIC STATISTICS

Last Ten Calendar Years

Calendar Year	Riverside	Growth (%)	City of	Growth (%)	City of Jurupa	Growth (%)
	County Population		Eastvale Population		Valley Population	
2022	2,435,525	(0.8)%	69,929	3	105,384	(2.5)%
2021	2,454,453	0.5 %	67,626	0	106,318	0.2 %
2020	2,442,304	0.1 %	66,413	2	106,054	4.7 %
2019	2,440,124	1.0 %	66,078	4	101,315	3.2 %
2018	2,415,955	1.3 %	64,855	3	98,177	0.4 %
2017	2,384,783	1.6 %	64,613	0	97,768	0.0 %
2016	2,347,828	1.3 %	63,162	3	97,774	0.5 %
2015	2,317,924	1.2 %	60,825	3	97,774	0.5
2014	2,291,093	1.1 %	59,151	3	97,774	0.5
2013	2,266,549	1.2 %	59,185	3	97,246	0.5

Notes:

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

Source: California Department of Finance

FINANCIAL STRUCTURE, PROCESS, & POLICY

FINANCIAL STRUCTURE, PROCESS, & POLICY



Financial Structure, Process, & Policy

Fund Descriptions and Fund Structure

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

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

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

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

Governmental Funds

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

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

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

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

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

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

Enterprise Funds

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

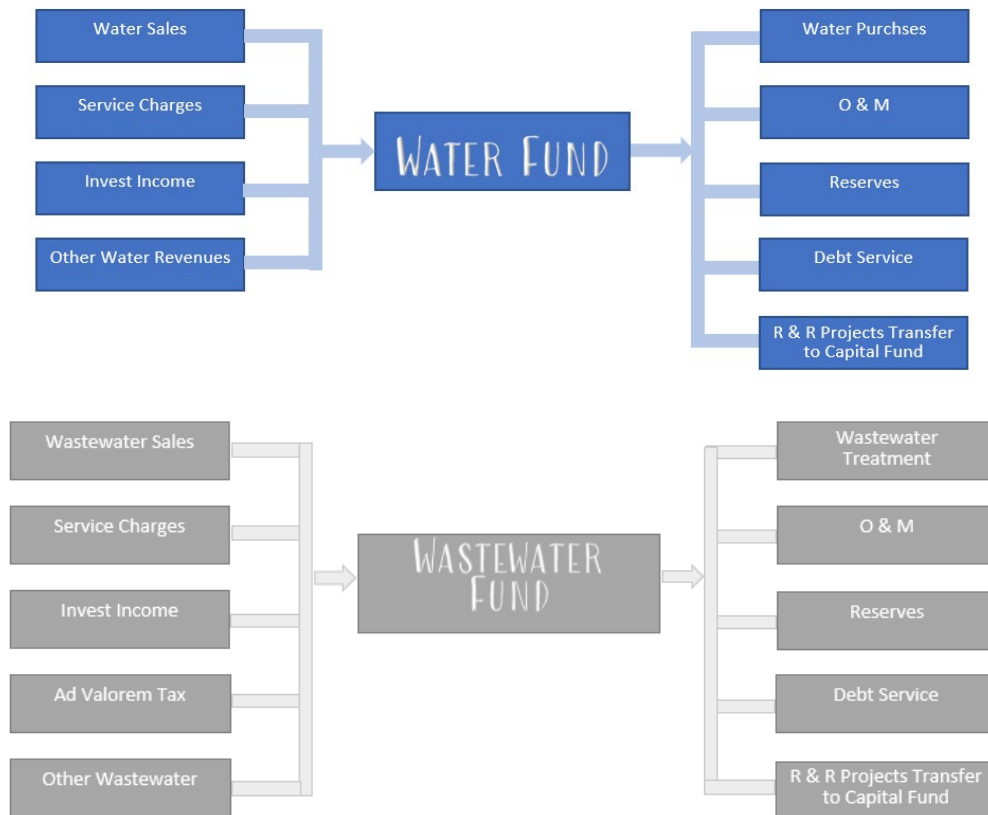
Wastewater – This fund accounts for the wastewater service operations of the District.

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

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

Fiduciary Fund

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



Relationship between Divisions, Departments, and Funds/Programs

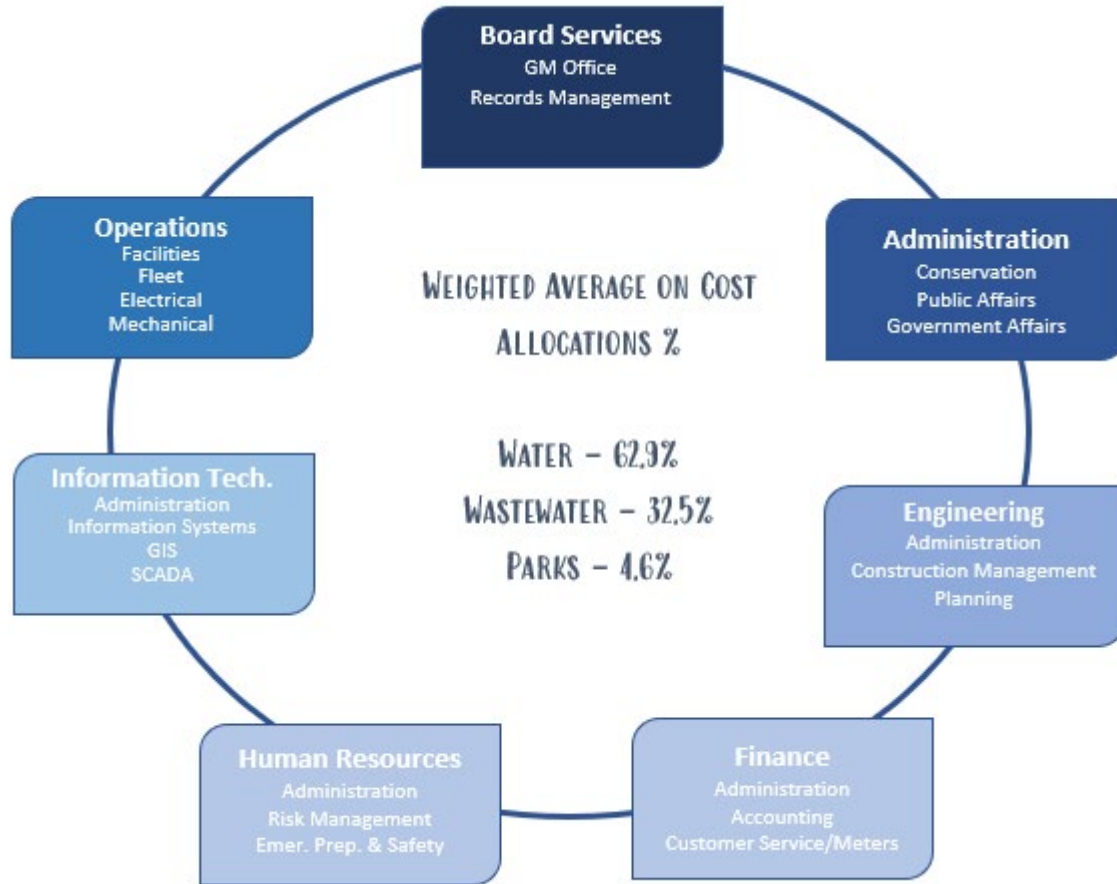
The following chart shows the relationship between the District's departments and the enterprise funds that are charged for their activities.

Division/Department	Proprietary - Enterprise Funds				Governmental - Special Funds				Fiduciary	General
	Water Operations		Wastewater Operations		Parks Operations		Graffiti	Landscape & Lighting	CFD	General
	O & M 100	Capital 600	O & M 200	Capital 601	O & M 300	Capital 603	O & M 301	O & M 302-330	O&M 800-856	Admin 101
Operations Division										
Advanced Water Treatment	X									
Water System	X									
Distribution	X	X								
Wastewater System			X	X						
Facilities	X		X							X
Fleet Maintenance	X		X							X
Electrical & Instrumentation	X		X							X
Mechanical	X		X							X
Water Quality	X									
Source Control			X							
Engineering & Water Resources										
Engineering/Development	X	X	X	X						X
Planning	X	X	X	X						X
Parks & Recreation Division										
Sports & Other Programs					X					
Facility Operation Maintenance					X			X		
Kids Zone					X					
Special Events					X					
Reservations					X					
Security					X					
Reception Operations					X					
Graffiti					X		X			
Finance & Administration Division										
Customer Service	X		X							X
Meter	X		X							X
Finance	X		X		X			X	X	X
Accounting	X		X		X					X
Business	X	X	X	X	X	X				X
SCADA	X		X							X
GIS	X		X							X
GM Office & Board Services Division										
Board & GM	X		X		X					X
Records	X		X		X					X
Human Resources	X		X		X					X
Emergency Preparedness & Safety	X		X		X					X
Conservation	X									X
Public Affairs	X		X							X
Government Affairs	X		X							X

Department and Fund Relationship

District-wide expenses which are general in nature and not attributable to a specific fund are allocated to the District's Administration Fund. Expenses incurred by administration departments are allocated to the

water, wastewater and parks funds based on the activity. Departments with activities that fully align with the purpose of one fund or the other, are funded 100%; otherwise, the general functions of the Administration Fund are allocated based on cost drivers determined by the level of benefit received by the respective fund.



Basis of the Budget

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

- Compensated absence liabilities that are expected to be liquidated with current expendable financial resources are accrued as earned by employees (GAAP standard) as opposed to being expended when paid (budget procedure).
- Principal payments on Long Term Debt are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.

- Capital Outlay are capitalized on a GAAP basis, however, on a Budget basis, they are treated as expenses.
- Depreciation expense is recorded on a GAAP basis but is not contemplated on the Budget basis.
- Interest expenses are capitalized during construction on a GAAP basis but are reported as an expense on a Budget basis.
- Pension expense is budgeted based on employer contribution rates assigned by CalPERS. For financial statement reporting, pension expense is recorded based on the change in the net pension liability in accordance with GASB.
- Other post-employment benefits (OPEB) are budgeted based on the District's anticipated fiscal year contribution. For financial statement reporting, OPEB expense is recorded based on the change in net OPEB liability in accordance with GASB.

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

The Budget Process

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

The District's departmental goals and objectives for FY 2023-24 & FY 2024-25 section, found later in the budget document, identifies the goals and objectives, and encompasses their impact on operations and the proposed budget. Managers have the task of monitoring the progress of these goals and objectives as outlined in the departmental summaries. The District budgets on an annual basis to integrate the long-range planning developed in the Financial Plan Model and 10-Year CIP.

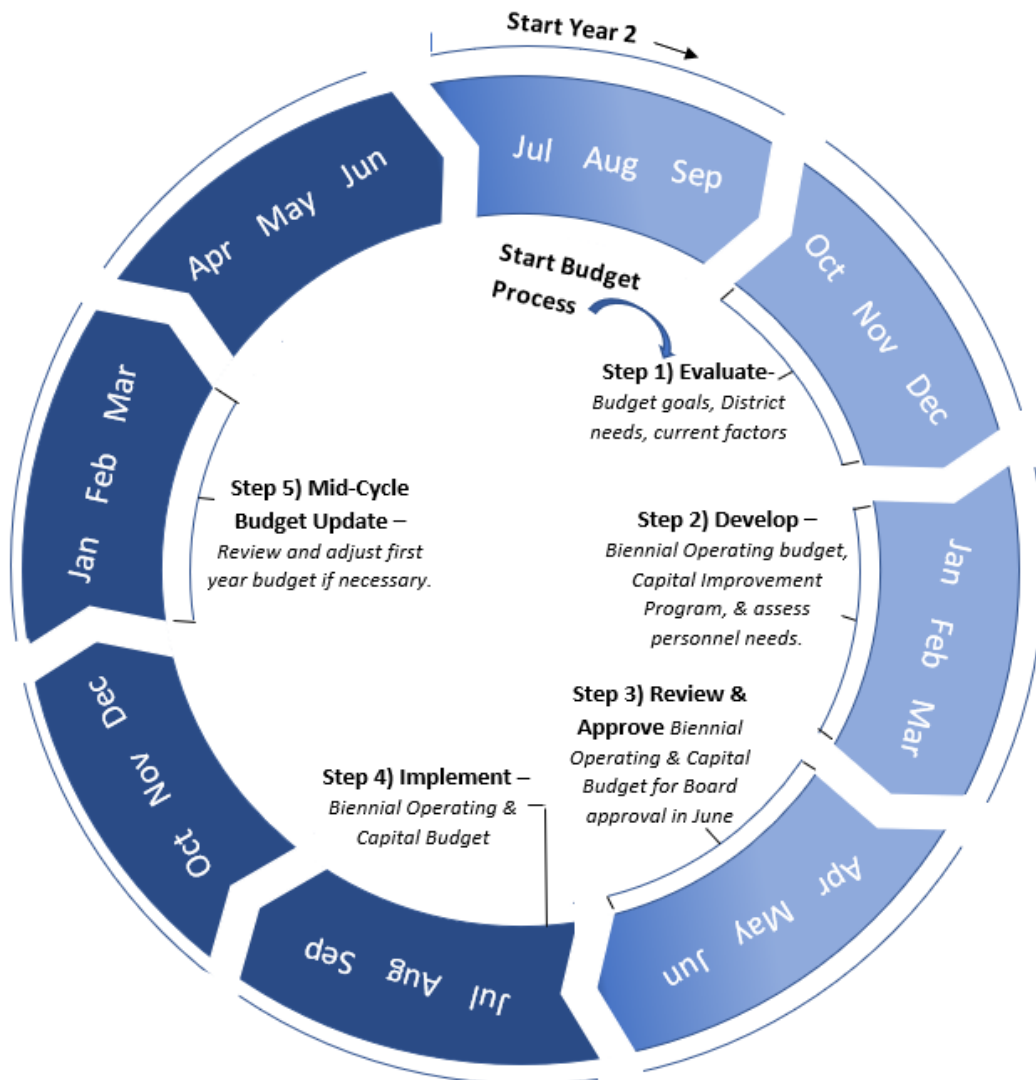
At a public Budget Workshop on May 16, 2023, staff presented the proposed Biennial Operating and Capital Improvement Budget for FY 2023-24 & FY 2024-25. Opportunities for Board discussion and public comment are an integral part of the budget process and as such the proposed budgets were on the agenda for discussion at the Budget Workshop meeting prior to the budget's adoption. District staff integrated feedback and have presented the final Biennial Fiscal Year 2023-24 & FY 2024-25 budget, which is scheduled for Board consideration and action on June 5, 2023.

The Districts biennial budget process is outlined below:

During Phase 1 of the budget process Budget goals are developed and submitted by departments (Early December) and all personnel involved in the budget process will receive a refresher training of how to utilize the Budget application software (Last week of January). During Phase 2 (Month of February), all budget requirements for both operating and capital improvement projects are addressed and entered directly into the Budget module, while the Finance staff addresses rates and the revenue budgets. Phase 3 (Mid-March), Finance staff will review all submitted departmental budgets and coordinate meetings with respective department heads to discuss any significant changes. Also, prior year department

accomplishments goals are due. Phase 4 (Early April) consists of reviewing and compiling the complete operating and capital budget into a draft budget for Executive Management to review. During Phase 5 (Late April) staff prepares and presents a Budget Workshop to the Board of Directors. If needed, a second workshop is scheduled for continued discussions with the Board of Directors. Phase 6 (June) staff presents a final Biennial Budget for final review and adoption. After adoption of the Biennial Budget a mid-cycle Budget analysis is performed to compare actual results-to-date to the first-year budget. In addition, staff reviews the second-year budget based on information available at that time to determine if any adjustments are recommended for the second-year budget. This mid-cycle budget variance analysis and second-year adjustments are reviewed with the Board of Directors. Operational adjustments and/or amendments to the Budget are proposed and adopted by the Board as necessary. Budget amendments can also be adopted by the Board of Directors though out the fiscal year as unexpected operational needs and capital projects arise. This approach allows the Board of Directors and staff the opportunity to place a greater emphasis on each aspect of the budget preparation process.

Budget Calendar



Budget Process	Date
Deadline for submission of Operating and Capital Budgets, along with any personnel request to the Finance Department.	2/24/2023
Personnel meeting with Executive Team to discuss new personnel requests for the budget.	Early/Mid-March
Finance to review submitted departmental budgets, meet with department manager/supervisor to discuss any questions/changes, and finalize budgets.	Early/Mid-March
Final day to submit any last-minute operating budget changes and budget goals due to Finance.	3/13/2023
Finance to meet with Engineering, other departments and the GM to go over Capital Projects and Capital Projects forms.	3/28/2023
Draft Budget sent to Executive Team for review.	4/22/2023
Review Draft Budget to Board Services to package for Budget Workshop.	5/4/2023
Budget Workshop with the Board to review Draft Operating and Capital Budget.	5/16/2023
Final Board adoption of the FY 2023-24 & FY 2024-25 proposed budget.	6/5/2023

The District received the GFOA’s Distinguished Budget Presentation Award for both its FY 2021-22 and FY 2022-23 budget documents. To qualify for the Budget award, the budget document had to meet stringent guidelines and criteria.

Balanced Budget

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

Financial Policies

The District has formally adopted the following financial policies:

Reserve Policy

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

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

Debt and Financial Management Policy

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

Investment Policy

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

Capital Asset Policy

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

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

Purchasing Policy

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

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

Authority and Dollar Limits

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

General Manager (or designee)	\$75,000
Directors/Deputy Director	\$35,000
Department Managers/Superintendents	\$15,000
Department Supervisors/Principal Engineer	\$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. In addition, the District adopted a funding policy beginning in FY 2019-20 that funds the net unfunded CalPERS pension liability over a 10-year period.

Retiree Health Benefits Reserve Fund: To comply with Government Accounting Standards Board (GASB) Standard 45, the District established a trust fund to fund the actuarial value of other post-employment benefits (OPEB) for retirees and their beneficiaries, primarily medical insurance premiums. The OPEB reserve target level was set at \$1,000,000. 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 directs the District to annually appropriate the pay-go costs of OPEB for current retirees in the annual budget. In addition, the policy requires that the District fund the OPEB obligation by contributing an additional level dollar amount of \$1,000,000 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.

Accounting System

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

Internal Controls

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

Employee Compensation

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

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

Classic Member of CalPERS 2.7% @ 55

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

PERS Health – Various HMO and PPO plans (District pays up to 80% at the Kaiser plan premium)

Delta – Dental (Paid by the District)

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

Employee Assistance Program

Short Term Disability – 66 2/3 benefit

Long-Term Disability – Colonial and Aflac

Life Insurance – \$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



Jurupa Community Services District
Financial Summary
FY 2023-2024 Budget

Description	Enterprise Funds		Governmental Funds			Capital Funds			TOTAL FY 2023-24
	Water	Wastewater	Graffiti Abatement	Streetlight / Landscape Districts	Eastvale - Parks, Landscape	Water	Wastewater	Eastvale Parks	
OPERATING SOURCE OF FUNDS									
Sales - Water	\$ 24,175,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,175,538
Services - Water	21,577,719	-	-	-	-	-	-	-	21,577,719
Wastewater Services	-	24,576,497	-	-	-	-	-	-	24,576,497
Illumination Assessment	-	-	-	305,796	-	-	-	-	305,796
Landscape Assessment	-	-	-	321,869	-	-	-	-	321,869
Park's Revenue	-	-	-	-	14,425,373	-	-	-	14,425,373
Contract Revenue	-	-	140,000	-	-	-	-	-	140,000
Tax Transfer In	-	-	155,218	183,800	-	-	-	-	339,018
Total Operating Sources	\$ 45,753,257	\$ 24,576,497	\$ 295,218	\$ 811,465	\$ 14,425,373	\$ -	\$ -	\$ -	\$ 85,861,809
OPERATING USE OF FUNDS									
Water Systems Operations	\$ 25,248,754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,248,754
Utility Services	2,495,994	2,353,304	-	-	-	-	-	-	4,849,298
Environmental Services	1,130,741	12,027,616	-	-	-	-	-	-	13,158,357
Internal Programs	5,176,149	2,446,306	-	-	-	-	-	-	7,622,455
Customer Service	1,791,473	1,707,498	-	-	-	-	-	-	3,498,971
General Administration	7,456,834	3,522,899	-	-	-	-	-	-	10,979,733
Parks Department	-	-	-	-	13,503,342	-	-	-	13,503,342
Graffiti Expenses	-	-	295,218	-	-	-	-	-	295,218
Street Lighting / Landscape Expenses	-	-	-	635,908	-	-	-	-	635,908
Total Operating Uses	\$ 43,299,945	\$ 22,057,623	\$ 295,218	\$ 635,908	\$ 13,503,342	\$ -	\$ -	\$ -	\$ 79,792,036
OPERATING SURPLUS(DEFICIT)	\$ 2,453,312	\$ 2,518,874	\$ -	\$ 175,557	\$ 922,031	\$ -	\$ -	\$ -	\$ 6,069,773
NON OPERATING SOURCES OF FUNDS (WORKING CAPITAL)									
Miscellaneous Income	\$ 146,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,289
Facility Fee Revenue	-	-	-	-	-	-	-	-	-
Property / Ad Valorem Tax	-	6,036,520	-	-	-	-	-	-	6,036,520
Interest Earnings	1,500,000	500,000	-	-	100,000	-	-	-	2,100,000
Rent and Leases	73,781	-	-	-	175,455	-	-	-	249,236
Transfer In	-	2,064,704	-	7,138	-	17,120,163	7,748,140	676,650	27,616,795
Total Non - Operating Sources	\$ 1,720,071	\$ 8,601,224	\$ -	\$ 7,138	\$ 275,455	\$ 17,120,163	\$ 7,748,140	\$ 676,650	\$ 36,148,841
NON OPERATING USE OF FUNDS (WORKING CAPITAL)									
Interest on Long Term Debt	\$ 1,029,542	\$ 1,872,905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,902,447
Principal on Long Term Debt	815,000	2,902,207	-	-	-	-	-	-	3,717,207
Other Non Operating Expenses	230,500	187,500	-	-	5,500	-	-	-	423,500
Streetlight Acquisition Transfer to Other Agency	-	-	-	-	-	-	-	-	-
Tax Transfer Out	-	320,391	-	-	18,626	-	-	-	339,018
Capital Operations and Maintenance Projects	3,050,150	1,209,200	-	-	395,000	17,120,163	7,748,140	676,650	30,199,303
Transfer to Reserves	-	-	-	9,009	-	-	-	-	9,009
Transfer Out to Capital Fund	17,120,163	7,748,140	-	144,685	676,650	-	-	-	25,689,638
Total Non - Operating Uses	\$ 22,245,355	\$ 14,240,343	\$ -	\$ 153,694	\$ 1,095,776	\$ 17,120,163	\$ 7,748,140	\$ 676,650	\$ 63,280,122
NON - OPERATING SURPLUS (DEFICIT) Working Capital	(20,525,285)	(5,639,119)	-	(146,556)	(820,321)	-	-	-	(27,131,281)
Total Net Surplus (Deficit) Working Capital	(18,071,973)	(3,120,245)	-	29,001	101,710	-	-	-	\$ (21,061,507)
NON OPERATING SOURCES OF FUNDS (FACILITY FEES)									
Others / Facility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,663,654	\$ 2,474,656	\$ -	\$ 6,138,310
Grant Funding	-	-	-	-	-	400,000	-	-	400,000
Loan Proceeds	-	-	-	-	-	4,300,000	-	-	4,300,000
Total Non - Operating Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,363,654	\$ 2,474,656	\$ -	\$ 10,838,310
NON OPERATING USE OF FUNDS (FACILITY FEES)									
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,064,704	\$ -	\$ 2,064,704
Labor CIP	-	-	-	-	-	2,003,225	710,226	-	2,713,451
Capital CIP (Restricted Balance)	-	-	-	-	-	19,117,781	3,561,000	100,000	22,778,781
Total Non - Operating Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,121,006	\$ 6,335,930	\$ 100,000	\$ 27,556,936
NON - OPERATING SURPLUS (DEFICIT) Facility Fees	-	-	-	-	-	(12,757,352)	(3,861,274)	(100,000)	(16,718,626)
Total Net Surplus (Deficit)	(18,071,973)	(3,120,245)	-	29,001	101,710	(12,757,352)	(3,861,274)	(100,000)	(37,780,133)

Jurupa Community Services District
Financial Summary
FY 2024-2025 Budget

Description	Enterprise Funds		Governmental Funds			Capital Funds			TOTAL FY 2024-25
	Water	Wastewater	Graffiti Abatement	Streetlight / Landscape Districts	Eastvale - Parks, Landscape	Water	Wastewater	Eastvale Parks	
OPERATING SOURCE OF FUNDS									
Sales - Water	\$ 25,753,021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,753,021
Services - Water	22,307,955	-	-	-	-	-	-	-	22,307,955
Wastewater Services	-	25,584,840	-	-	-	-	-	-	25,584,840
Illumination Assessment	-	-	-	309,723	-	-	-	-	309,723
Landscape Assessment	-	-	-	328,306	-	-	-	-	328,306
Park's Revenue	-	-	-	-	14,960,056	-	-	-	14,960,056
Contract Revenue	-	-	140,800	-	-	-	-	-	140,800
Tax Transfer In	-	-	165,130	139,100	-	-	-	-	304,230
Total Operating Sources	\$ 48,060,976	\$ 25,584,840	\$ 305,930	\$ 777,129	\$ 14,960,056	\$ -	\$ -	\$ -	\$ 89,688,931
OPERATING USE OF FUNDS									
Water Systems Operations	\$ 26,727,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,727,214
Utility Services	2,547,573	2,349,998	-	-	-	-	-	-	4,897,571
Environmental Services	1,195,279	12,612,742	-	-	-	-	-	-	13,808,021
Internal Programs	4,858,796	2,286,028	-	-	-	-	-	-	7,144,824
Customer Service	1,473,681	1,404,602	-	-	-	-	-	-	2,878,283
General Administration	7,764,177	3,688,723	-	-	-	-	-	-	11,452,899
Parks Department	-	-	-	-	13,758,853	-	-	-	13,758,853
Graffiti Expenses	-	-	305,930	-	-	-	-	-	305,930
Street Lighting / Landscape Expenses	-	-	-	654,974	-	-	-	-	654,974
Total Operating Uses	\$ 44,566,721	\$ 22,342,093	\$ 305,930	\$ 654,974	\$ 13,758,853	\$ -	\$ -	\$ -	\$ 81,628,571
OPERATING SURPLUS(DEFICIT)	\$ 3,494,255	\$ 3,242,747	\$ -	\$ 122,155	\$ 1,201,203	\$ -	\$ -	\$ -	\$ 8,060,360
NON OPERATING SOURCES OF FUNDS (WORKING CAPITAL)									
Miscellaneous Income	\$ 68,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,821
Facility Fee Revenue	-	-	-	-	-	-	-	-	-
Property / Ad Valorem Tax	-	6,157,251	-	-	-	-	-	-	6,157,251
Interest Earnings	1,500,000	500,000	-	-	100,000	-	-	-	2,100,000
Rent and Leases	73,895	-	-	-	180,964	-	-	-	254,859
Transfer In	-	2,064,704	-	41,275	-	11,440,990	11,472,800	208,850	25,228,619
Total Non - Operating Sources	\$ 1,642,716	\$ 8,721,955	\$ -	\$ 41,275	\$ 280,964	\$ 11,440,990	\$ 11,472,800	\$ 208,850	\$ 33,809,550
NON OPERATING USE OF FUNDS (WORKING CAPITAL)									
Interest on Long Term Debt	\$ 993,555	\$ 1,824,196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,817,751
Principal on Long Term Debt	845,000	2,955,806	-	-	-	-	-	-	3,800,806
Other Non Operating Expenses	236,263	188,750	-	-	5,638	-	-	-	430,650
Tax Transfer Out	-	284,414	-	-	19,816	-	-	-	304,230
Streetlight Acquisition Transfer to Other Agency	-	-	-	-	-	-	-	-	-
Capital Operations and Maintenance Projects	2,907,950	1,553,200	-	-	510,000	11,440,990	11,472,800	208,850	28,093,790
Transfer to Reserves	-	-	-	9,409	-	-	-	-	9,409
Transfer Out to Capital Fund	11,440,990	11,472,800	-	144,685	208,850	-	-	-	23,267,325
Total Non - Operating Uses	\$ 16,423,757	\$ 18,279,167	\$ -	\$ 154,094	\$ 744,303	\$ 11,440,990	\$ 11,472,800	\$ 208,850	\$ 58,723,962
NON - OPERATING SURPLUS (DEFICIT)	(14,781,042)	(9,557,212)	-	(112,819)	(463,339)	-	-	-	(24,914,412)
Total Net Surplus (Deficit) Working Capital	(11,286,787)	(6,314,465)	-	9,336	737,864	-	-	-	(16,854,052)
NON OPERATING SOURCES OF FUNDS (FACILITY FEES)									
Others / Facility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	24,692,885	13,908,716	1,338,413	\$ 39,940,014
Grant Funding	-	-	-	-	-	39,450,000	-	-	39,450,000
Loan Proceeds	-	-	-	-	-	10,500,000	-	-	10,500,000
Total Non - Operating Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,642,885	\$ 13,908,716	\$ 1,338,413	\$ 89,890,014
NON OPERATING USE OF FUNDS (FACILITY FEES)									
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,064,704	\$ -	\$ 2,064,704
Labor CIP	-	-	-	-	-	2,057,757	732,672	-	2,790,429
Capital CIP (Restricted Balance)	-	-	-	-	-	59,839,280	5,124,450	50,000	65,013,730
Total Non - Operating Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,897,037	\$ 7,921,826	\$ 50,000	\$ 69,868,863
NON - OPERATING SURPLUS (DEFICIT)	-	-	-	-	-	12,745,848	5,986,890	1,288,413	20,021,151
Total Net Surplus (Deficit)	(11,286,787)	(6,314,465)	-	9,336	737,864	12,745,848	5,986,890	1,288,413	3,167,099

Water Fund Balance Summary FY 2023-24

	<u>Working Capital</u>	<u>Facility Fees / Loan Proceeds</u>	<u>Total</u>
Fund Balance FY 2023-24 Beg. Balance (Estimated)	\$ 79,247,954	\$ 49,606,012	\$ 128,853,966
Total Reserve Requirements (Per Policy)	(35,619,032)	-	\$ (35,619,032)
SUB-TOTAL	\$ 43,628,922	\$ 49,606,012	\$ 93,234,934
<u>BUDGETED FY 20223-24 ACTIVITY</u>			
Operating Source of Funds	\$ 45,753,257	\$ -	\$ 45,753,257
Non-Operating Source of Funds	1,720,071	8,363,654	10,083,725
Operating Uses of Funds	(43,299,945)	-	(43,299,945)
Non-Operating Uses of Funds	(2,075,042)	(2,003,225)	(4,078,268)
TOTAL INCOME/(LOSS)	\$ 2,098,340	\$ 6,360,429	\$ 8,458,769
TOTAL AVAILABLE FOR CAPITAL PROJECTS	\$ 45,727,262	\$ 55,966,441	\$ 101,693,703
<u>BUDGETED FY 2023-24 CAPITAL ACTIVITY</u>			
Water Source Development	\$ 3,595,000	\$ 9,165,000	\$ 12,760,000
Water Reservoir Projects	288,000	1,402,000	1,690,000
Annual Reservoir Maintenance	1,700,000	-	1,700,000
Water Distribution Projects	2,389,741	5,179,263	7,569,004
Pipeline Replacement	4,438,000	582,000	5,020,000
Operations and Maintenance Projects	6,495,722	2,789,518	9,285,240
Third Party Projects	150,000	-	150,000
Vehicles and Equipment	1,113,850	-	1,113,850
Total Capital Needs	20,170,313	19,117,781	39,288,094
Ending Unrestricted Balance	\$ 25,556,949	\$ -	\$ 25,556,949
Ending Restricted Balance	\$ 35,619,032	\$ 36,848,660	\$ 72,467,692
Total Fund Balance	\$ 61,175,981	\$ 36,848,660	\$ 98,024,641

Water Fund Balance Summary FY 2024-25

	<u>Working Capital</u>	<u>Facility Fees / Loan Proceeds</u>	<u>Total</u>
Fund Balance FY 2024-25 Beg. Balance (Estimated)	\$ 61,175,981	\$ 36,848,660	\$ 98,024,641
Total Reserve Requirements (Per Policy)	(36,333,057)	-	\$ (36,333,057)
SUB-TOTAL	\$ 24,842,924	\$ 36,848,660	\$ 61,691,584
<u>BUDGETED FY 2024-25 ACTIVITY</u>			
Operating Source of Funds	\$ 48,060,976	\$ -	\$ 48,060,976
Non-Operating Source of Funds	1,642,716	74,642,885	76,285,601
Operating Uses of Funds	(44,566,721)	-	(44,566,721)
Non-Operating Uses of Funds	(2,074,817)	(2,057,757)	(4,132,574)
TOTAL INCOME/(LOSS)	\$ 3,062,154	\$ 72,585,128	\$ 75,647,282
TOTAL AVAILABLE FOR CAPITAL PROJECTS	\$ 27,905,077	\$ 109,433,788	\$ 137,338,866
<u>BUDGETED FY 2024-25 CAPITAL ACTIVITY</u>			
Water Source Development	\$ -	\$ 50,540,000	\$ 50,540,000
Water Reservoir Projects	-	250,000	250,000
Annual Reservoir Maintenance	1,700,000	-	1,700,000
Water Distribution Projects	2,118,694	5,173,206	7,291,900
Pipeline Replacement	4,744,000	606,000	5,350,000
Operations and Maintenance Projects	4,796,246	3,270,074	8,066,320
Third Party Projects	170,000	-	170,000
Vehicles and Equipment	820,000	-	820,000
Total Capital Needs	14,348,940	59,839,280	74,188,220
Ending Unrestricted Balance	\$ 13,556,137	\$ 49,594,508	\$ 13,556,137
Ending Restricted Balance	\$ 35,619,032	\$ 49,594,508	\$ 85,213,540
Total Fund Balance	\$ 49,175,169	\$ 49,594,508	\$ 98,769,678

Wastewater Fund Balance Summary FY 2023-24

	<u>Working Capital</u>	<u>Facility Fees / Loan Proceeds</u>	<u>Total</u>
Fund Balance FY 2023-24 Beg. Balance (Estimated)	\$ 42,607,201	\$ 29,154,271	\$ 71,761,472
Total Reserves Requirements (Per Policy)	(22,540,087)	-	\$ (22,540,087)
SUB-TOTAL	\$ 20,067,114	\$ 29,154,271	\$ 49,221,385
 <u>BUDGETED FY 2023-24 ACTIVITY</u>			
Operating Source of Funds	\$ 24,576,497	\$ -	\$ 24,576,497
Non-Operating Source of Funds	8,601,224	2,474,656	11,075,880
Operating Uses of Funds	(22,057,623)	-	(22,057,623)
Non-Operating Uses of Funds	(5,283,003)	(2,774,930)	(8,057,934)
TOTAL INCOME/(LOSS)	\$ 5,837,095	\$ (300,274)	\$ 5,536,820
 TOTAL AVAILABLE FOR CAPITAL PROJECTS	 \$ 25,904,209	 \$ 28,853,997	 \$ 54,758,205
 <u>BUDGETED FY 2023-24 CAPITAL ACTIVITY</u>			
Trunk Sewer	\$ 45,000	\$ 105,000	\$ 150,000
Lift Station and Forcemain	145,000	145,000	290,000
WRCRWA/Riverside Annual Capital	591,940	1,983,850	2,575,790
Pipeline Replacement	4,264,000	696,000	4,960,000
Operations and Maintenance	2,711,300	631,150	3,342,450
Third Party Projects	210,000	-	210,000
Vehicles and Equipment	990,100	-	990,100
Total Capital Needs	8,957,340	3,561,000	12,518,340
 Ending Unrestricted Balance	 16,946,869	 -	 16,946,869
Ending Restricted Balance	\$ 22,540,087	\$ 25,292,997	\$ 47,833,084
Total Fund Balance	\$ 39,486,956	\$ 25,292,997	\$ 64,779,952

Wastewater Fund Balance Summary FY 2024-25

	<u>Working Capital</u>	<u>Facility Fees / Loan Proceeds</u>	<u>Total</u>
Fund Balance FY 2024-25 Beg. Balance (Estimated)	\$ 39,486,956	\$ 25,292,997	\$ 64,779,952
Total Reserves Requirements (Per Policy)	(22,952,905)	-	\$ (22,952,905)
SUB-TOTAL	\$ 16,534,051	\$ 25,292,997	\$ 41,827,047
<u>BUDGETED FY 2024-25 ACTIVITY</u>			
Operating Source of Funds	\$ 25,584,840	\$ -	\$ 25,584,840
Non-Operating Source of Funds	8,721,955	13,908,716	22,630,671
Operating Uses of Funds	(22,342,093)	-	(22,342,093)
Non-Operating Uses of Funds	(5,253,167)	(2,797,376)	(8,050,543)
TOTAL INCOME/(LOSS)	\$ 6,711,535	\$ 11,111,340	\$ 17,822,875
TOTAL AVAILABLE FOR CAPITAL PROJECTS	\$ 23,245,585	\$ 36,404,337	\$ 59,649,922
<u>BUDGETED FY 2024-25 CAPITAL ACTIVITY</u>			
Trunk Sewer	\$ 492,000	\$ 1,158,000	\$ 1,650,000
Lift Station and Forcemain	685,000	565,000	1,250,000
WRCRWA/Riverside Annual Capital	685,000	395,000	1,080,000
Pipeline Replacement	8,143,000	2,127,000	10,270,000
Operations and Maintenance	2,261,000	879,450	3,140,450
Third Party Projects	210,000	-	210,000
Vehicles and Equipment	550,000	-	550,000
Total Capital Needs	13,026,000	5,124,450	18,150,450
Ending Unrestricted Balance	\$ 10,219,585	\$ -	\$ 10,219,585
Ending Restricted Balance	\$ 22,952,905	\$ 31,279,887	\$ 54,232,792
Total Fund Balance	\$ 33,172,490	\$ 31,279,887	\$ 64,452,377

Parks Fund Balance Summary FY 2023-24

	<u>Working Capital</u>	<u>Facility Fees</u>	<u>Totals</u>
Fund Balance FY 2023-24 Beg. Balance (Estimated)	\$ 10,222,407	\$ 4,915,560	\$ 15,137,967
<u>RESERVE REQUIREMENTS</u>			
OPEB Reserve Requirement (Per Reserve Policy)			-
Sub-Total	\$ 10,222,407	\$ 4,915,560	\$ 15,137,967
<u>BUDGETED FY 2023-24 ACTIVITY</u>			
Operating Source of Funds	\$ 14,425,373	\$ -	\$ 14,425,373
Non Operating Source of Funds	275,455	-	275,455
Operating Uses of Funds	(13,503,342)	-	(13,503,342)
Non-Operating Uses of Funds	(24,126)	-	(24,126)
TOTAL INCOME/(LOSS)	\$ 1,173,360	\$ -	\$ 1,173,360
TOTAL AVAILABLE FOR CAPITAL PROJECTS	\$ 11,395,767	\$ 4,915,560	\$ 16,311,327
<u>BUDGETED FY 2023-24 CAPITAL ACTIVITY</u>			
Parks & Recreation	\$ 863,550	\$ 100,000	\$ 963,550
Vehicles and Equipment	208,100	-	208,100
Total Capital Needs	\$ 1,071,650	\$ 100,000	\$ 1,171,650
Ending Unrestricted Balance	\$ 10,324,117		\$ 10,324,117
Ending Restricted Balance	\$ -	\$ 4,815,560	\$ 4,815,560
Total Fund Balance	\$ 10,324,117	\$ 4,815,560	\$ 15,139,677

Parks Fund Balance Summary FY 2024-25

	<u>Working Capital</u>	<u>Facility Fees</u>	<u>Totals</u>
Fund Balance FY 2024-25 Beg. Balance (Estimated)	\$ 10,324,117	\$ 4,815,560	\$ 15,139,677
 <u>RESERVE REQUIREMENTS</u>			
OPEB Reserve Requirement (Per Reserve Policy)			-
Sub-Total	\$ 10,324,117	\$ 4,815,560	\$ 15,139,677
 <u>BUDGETED FY 2024-25 ACTIVITY</u>			
Operating Source of Funds	\$ 14,960,056	\$ -	\$ 14,960,056
Non Operating Source of Funds	280,964	1,338,413	1,619,377
Operating Uses of Funds	(13,758,853)	-	(13,758,853)
Non-Operating Uses of Funds	(25,453)	-	(25,453)
TOTAL INCOME/(LOSS)	\$ 1,456,713	\$ 1,338,413	\$ 2,795,126
 TOTAL AVAILABLE FOR CAPITAL PROJECTS	 \$ 11,780,830	 \$ 6,153,973	 \$ 17,934,803
 <u>BUDGETED FY 2024-25 CAPITAL ACTIVITY</u>			
Other Park Projects	\$ 533,850	\$ 50,000	\$ 583,850
Vehicles and Equipment	185,000	-	185,000
Total Capital Needs	\$ 718,850	\$ 50,000	\$ 768,850
 Ending Unrestricted Balance	 \$ 11,061,980	 \$ -	 \$ 11,061,980
Ending Restricted Balance	\$ -	\$ 6,103,973	\$ 6,103,973
Total Fund Balance	\$ 11,061,980	\$ 6,103,973	\$ 17,165,953

Condensed Statement of Activities
(In thousands of dollars)

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues						
Charges for services	\$ 13,193	\$ 11,759	\$ 63,726	\$ 64,198	\$ 76,919	\$ 75,957
Capital grants and contributions	1,967	-	12,284	22,618	14,251	22,618
General revenues:						
Property taxes	362	233	5,802	5,686	6,164	5,919
Interest earnings	74	186	1,632	3,519	1,706	3,705
Lease Revenue	144	-	58	-	202	-
Other Income	-	-	207	-	207	-
Total Revenues:	<u>15,740</u>	<u>12,178</u>	<u>83,709</u>	<u>96,021</u>	<u>99,449</u>	<u>108,199</u>
Expenses:						
Eastvale parks	13,831	10,908	-	-	13,831	10,908
Graffiti abatement	289	250	-	-	289	250
Illumination District No 2	290	228	-	-	290	228
Landscape & lighting	1,028	1,375	-	-	1,028	1,375
Streetlight Fund	59	63	-	-	59	63
Water	-	-	44,837	42,874	44,837	42,874
Wastewater	-	-	28,794	27,478	28,794	27,478
Total Expenses:	<u>15,497</u>	<u>12,824</u>	<u>73,631</u>	<u>70,352</u>	<u>89,128</u>	<u>83,176</u>
Changes in Net Position	244	(646)	10,078	25,669	10,321	25,023
Beginning of year, as previously reported	87,345	87,991	532,813	507,144	620,158	595,135
Beginning of year, as restated	87,345	87,991	532,813	507,144	620,158	595,135
Net position at end of year	<u>\$ 87,589</u>	<u>\$ 87,346</u>	<u>\$ 542,891</u>	<u>\$ 532,813</u>	<u>\$ 630,479</u>	<u>\$ 620,158</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

	Fiscal Year				
	2013	2014	2015	2016	2017
Governmental Activities					
Net investments in capital assets	\$ 72,754,938	\$ 73,870,004	\$ 73,936,877	\$ 72,497,545	\$ 70,260,874
Restricted	22,546,481	17,335,230	20,466,194	22,351,155	26,499,388
Unrestricted	(4,740,905)	-	-	-	-
Total governmental activities Net Position	\$ 90,560,514	\$ 91,205,234	\$ 94,403,071	\$ 94,848,700	\$ 96,760,262
Business-type Activities					
Net investments in capital assets	196,258,228	223,149,508	231,907,024	256,090,032	293,498,091
Restricted	68,895,228	67,618,050	63,760,491	58,938,788	66,245,588
Unrestricted	44,400,938	36,870,195	59,216,890	62,141,958	72,543,803
Total business-type activities Net Position	\$ 309,554,394	\$ 327,637,753	\$ 354,884,405	\$ 377,170,778	\$ 432,287,482
Total Net Position	\$ 400,114,908	\$ 418,842,987	\$ 449,287,476	\$ 472,019,478	\$ 529,047,744

	Fiscal Year				
	2018	2019	2020	2021	2022
Governmental Activities					
Net investments in capital assets	\$ 69,070,485	\$ 69,918,619	\$ 70,860,555	\$ 71,943,499	\$ 69,877,890
Restricted	22,020,339	21,027,047	18,739,164	16,730,132	19,059,258
Unrestricted	-	(1,205,418)	(1,608,663)	(1,328,675)	(1,245,123)
Total governmental activities Net Position	\$ 91,090,824	\$ 89,740,248	\$ 87,991,056	\$ 87,344,956	\$ 87,692,025
Business-type Activities					
Net investments in capital assets	289,104,450	288,025,417	301,777,705	325,589,669	334,027,496
Restricted	73,838,906	86,110,012	93,888,735	93,156,446	90,915,923
Unrestricted	78,997,591	94,823,053	111,477,309	114,067,148	117,947,997
Total business-type activities Net Position	\$ 441,940,947	\$ 468,958,482	\$ 507,143,749	\$ 532,813,263	\$ 542,891,416
Total Net Position	\$ 533,031,771	\$ 558,698,730	\$ 595,134,805	\$ 620,158,219	\$ 630,583,441

CHANGES IN NET POSITION - ENTERPRISE OPERATIONS
Last Five Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Operating Revenues:										
Water revenues	\$ 30,385,862	\$ 31,297,958	\$ 31,035,318	\$ 31,295,176	\$ 32,812,650	\$ 37,271,413	\$ 37,606,080	\$ 39,788,551	\$ 42,447,372	\$ 41,257,288
Sewer revenues	14,638,311	15,952,553	16,523,992	17,481,851	17,779,196	19,402,012	20,092,289	20,643,836	21,499,516	22,468,265
Total Operating Revenue	45,024,173	47,250,511	47,559,310	48,777,027	50,591,846	56,673,425	57,698,369	60,432,387	63,946,888	63,725,553
Operating expenses										
Source of supply	11,615,333	11,834,918	11,665,300	15,202,199	12,417,801	13,830,391	12,335,800	16,551,480	17,355,190	-
Pumping	394,068	369,821	352,476	334,563	317,521	376,135	364,691	405,295	397,918	-
Water treatment	2,086,331	2,498,750	2,525,369	1,650,611	1,557,694	1,745,925	699,656	841,458	1,930,750	-
Transmission and distribution	2,042,544	2,916,168	2,773,225	2,671,853	2,223,930	2,923,168	3,922,784	3,075,564	3,212,322	-
Sewage collection	2,331,154	2,339,255	2,021,785	2,110,436	2,136,235	3,361,591	2,738,005	2,996,073	2,596,538	-
Sewage treatment	5,677,637	5,777,447	6,295,203	6,028,798	9,380,600	8,407,348	8,698,544	7,027,284	9,337,330	-
Water system	-	-	-	-	-	-	-	-	-	18,217,237
Distribution	-	-	-	-	-	-	-	-	-	3,247,281
Water quality	-	-	-	-	-	-	-	-	-	919,398
Wastewater system	-	-	-	-	-	-	-	-	-	2,039,601
Source control	-	-	-	-	-	-	-	-	-	10,211,782
Customer service	2,245,012	2,143,285	1,815,536	1,725,399	2,269,934	1,830,620	1,786,368	2,093,798	2,058,679	2,341,508
General administrative	7,577,572	8,900,398	9,623,471	9,610,717	9,663,031	12,776,651	11,336,667	13,715,886	12,205,593	10,345,867
Operations and maintenance	951,934	1,466,479	1,957,770	1,732,520	7,185	1,120,268	1,258,245	134,797	120,527	-
Total Operating Expenses	34,871,585	38,246,521	37,268,135	39,508,097	39,973,931	46,372,099	43,140,760	46,841,635	49,214,847	47,322,674
Operating income (loss) before depreciation	10,152,588	13,590,752	10,291,175	9,268,931	10,617,915	10,301,326	14,557,609	13,590,752	14,732,041	16,402,879
Depreciation	(6,948,591)	(7,080,152)	(7,633,402)	(8,404,250)	(10,915,415)	(11,246,037)	(13,030,537)	(12,768,754)	(14,616,389)	(13,602,041)
Amortization	-	-	-	-	-	-	-	-	(199,114)	(216,671)
Other income (loss)	3,603,997	6,510,600	2,657,773	864,681	(297,500)	(944,711)	1,527,072	821,998	(83,462)	2,584,167
Non-operating revenues (expenses)										
Property tax revenue	2,106,187	2,273,061	2,443,908	2,687,080	3,021,312	3,368,006	3,695,768	4,305,123	5,686,692	5,802,115
Investment earnings	271,238	944,126	350,102	918,795	1,309,827	1,835,447	3,302,790	4,883,124	3,518,751	1,631,820
Interest expense	(1,733,748)	(904,732)	(503,916)	(996,448)	(1,228,649)	(2,093,405)	(2,075,824)	(3,800,704)	(3,200,353)	(3,045,993)
Operations and maintenance	-	-	-	-	-	-	-	-	-	(2,854,654)
Other non-operating revenues (expenses), net	2,040,254	741,590	91,310	281,767	(703,199)	(1,583,643)	3,620,009	1,832,370	(2,870,250)	(6,323,682)
Total Non-Operating Revenues (Expenses), net	2,683,931	3,054,045	2,381,404	2,891,194	2,399,291	1,526,404	8,542,743	7,219,913	3,134,840	(4,790,394)
Income (Loss) Before Capital Contributions	6,287,928	9,564,645	5,039,177	37,555,875	2,101,791	581,693	10,069,815	8,041,911	3,051,378	(2,206,227)
Capital contributions:										
Facility fees	10,683,725	8,280,462	13,438,121	11,714,598	17,199,658	9,348,086	14,587,938	13,932,733	14,898,303	10,747,630
Contributions in aid of construction	2,591,371	4,825,014	12,811,299	6,815,900	5,690,476	8,580,557	2,359,780	16,210,622	7,719,833	1,536,750
Special Item	-	-	-	-	-	-	-	-	-	-
Capital contributions	13,275,096	13,105,476	26,249,420	18,530,498	22,890,134	17,928,643	16,947,718	30,143,355	22,618,136	12,284,380
Change in Net Position	\$ 19,563,024	\$ 22,670,121	\$ 31,288,597	\$ 22,286,373	\$ 24,991,925	\$ 18,510,335	\$ 27,017,533	\$ 38,185,266	\$ 25,669,514	\$ 10,078,153

CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Property tax	\$ 418,394	\$ 356,536	\$ 298,788	\$ 264,522	\$ 163,613	\$ 173,284	\$ 194,630	\$ 199,525	\$ 232,788	\$ 244,435
Special assessments	7,467,966	7,472,600	8,268,007	8,629,390	8,871,387	9,542,255	10,009,927	10,457,652	10,618,952	10,618,017
Charges for services	1,332,873	1,644,006	1,749,704	1,978,491	2,296,666	2,515,361	2,600,152	4,634,445	940,150	2,575,066
Capital grants and contributions	9,241,958	11,372,866	6,997,463	2,774,515	239,734	-	-	-	-	-
Interest	24,203	76,269	177,633	243,015	152,365	246,408	730,973	733,459	30,499	74,300
Lease revenue	-	-	-	-	-	-	-	-	-	248,221
Other revenue	-	-	-	-	-	-	-	-	199,650	117,409
Total Revenues	18,485,394	20,922,277	17,491,595	13,889,933	11,723,765	12,477,308	13,535,682	16,025,081	12,022,039	13,877,448
Expenditures										
Current:										
Eastvale parks	7,723,300	9,371,747	8,602,426	8,974,857	9,329,213	8,087,798	10,237,972	10,290,282	10,051,246	11,534,304
Graffiti abatement	305,632	369,200	340,051	294,523	193,612	199,332	219,629	216,759	249,987	289,435
Illumination District No. 2	302,459	304,674	268,044	315,767	254,931	305,172	260,284	254,043	228,159	290,137
Landscape and lighting	923,417	1,015,123	1,021,114	980,941	896,897	1,119,984	1,006,600	1,356,044	1,375,277	1,027,772
Debt Service										
Principal	2,370,000	-	-	-	-	-	-	-	-	-
Capital outlay	11,412,343	4,725,701	3,295,125	1,715,824	338,236	1,195,353	3,024,400	3,242,861	96,933	846,597
Non-Operating Expenditures	-	-	-	-	-	-	-	50,924	110,278	526,755
Total Expenditures	23,037,151	15,792,445	13,526,760	12,281,912	11,012,889	10,907,639	14,748,885	15,410,913	12,111,880	14,515,000
Other financing sources (uses)										
Proceeds from loan payable	-	-	-	-	-	-	-	-	-	-
Transfers in(out)	-	-	-	-	-	-	-	-	-	-
Total other financing sources	-	-	-	-	-	-	-	-	-	-
Change in Fund Balances	(4,551,757)	5,129,832	3,964,835	1,608,021	710,876	1,569,669	(1,213,203)	614,168	(89,841)	(637,552)
Fund Balance at Beginning of Year	12,490,656	7,938,899	13,068,731	17,033,566	18,641,587	19,352,464	18,496,367	17,283,164	17,897,332	17,807,491
Fund Balance at End of Year	\$ 7,938,899	\$ 13,068,731	\$ 17,033,566	\$ 18,641,587	\$ 19,352,463	\$ 18,496,370	\$ 17,283,164	\$ 17,897,332	\$ 17,807,491	\$ 17,169,939

(1) Change in accounting principle and restatement of Beginning Fund Balance.
(2) Fiscal year 2017-18 beginning Fund Balance was restated due to the implementation of GASB 75.

Source: Jurupa Community Services District

Revenue Sources

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

Water Fund

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

Wastewater Fund

- Wastewater services are a fixed monthly charge for 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

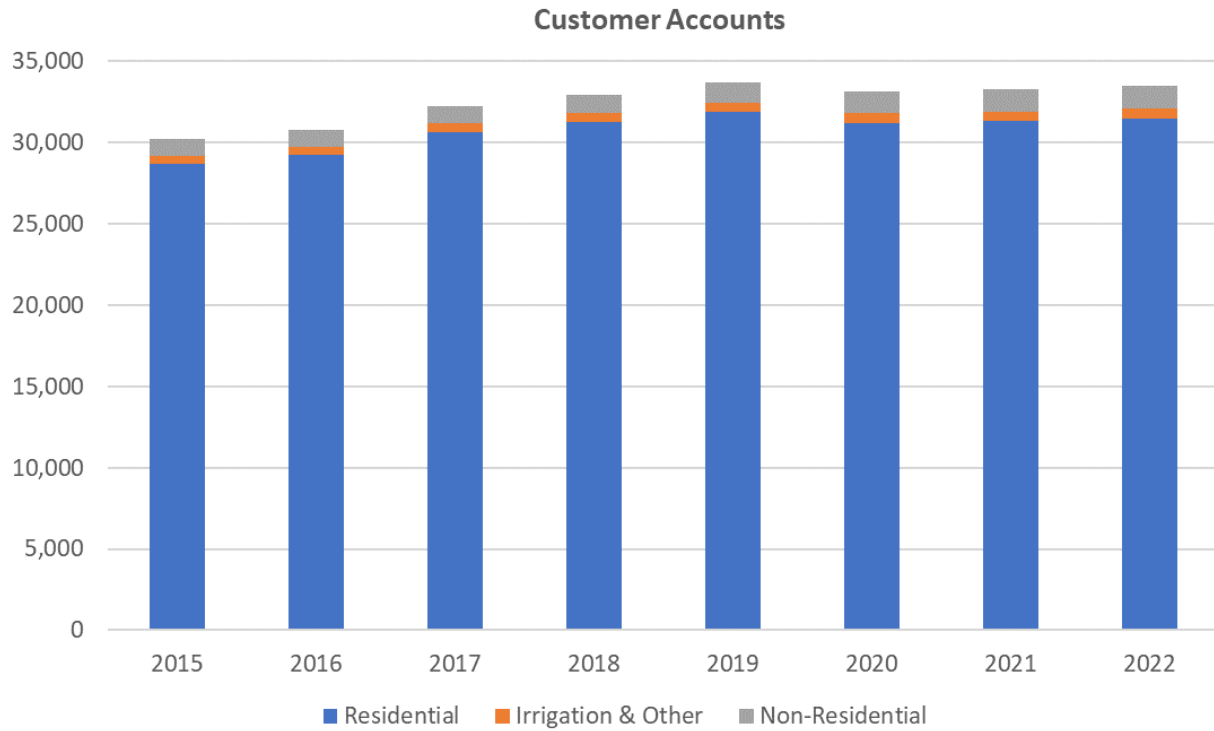
- The District contracts with the city of Jurupa Valley to provide graffiti removal services and receives funds transferred from ad-valorem tax revenue received in other funds

Lighting and Landscape Funds

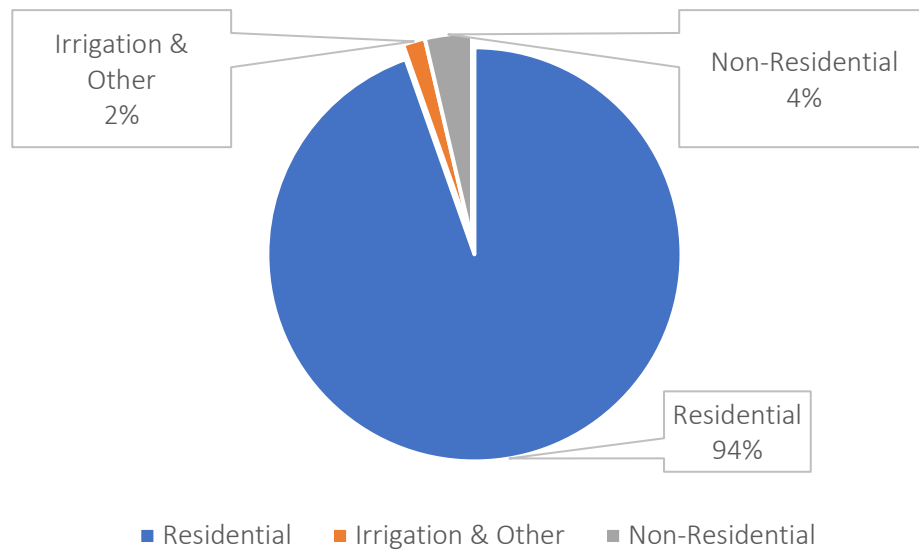
- Special taxes are levied on properties within the Lighting and Landscape districts for ongoing energy charges of the streetlights and the operation and maintenance of landscaping within public rights-of-ways throughout the service area.

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:

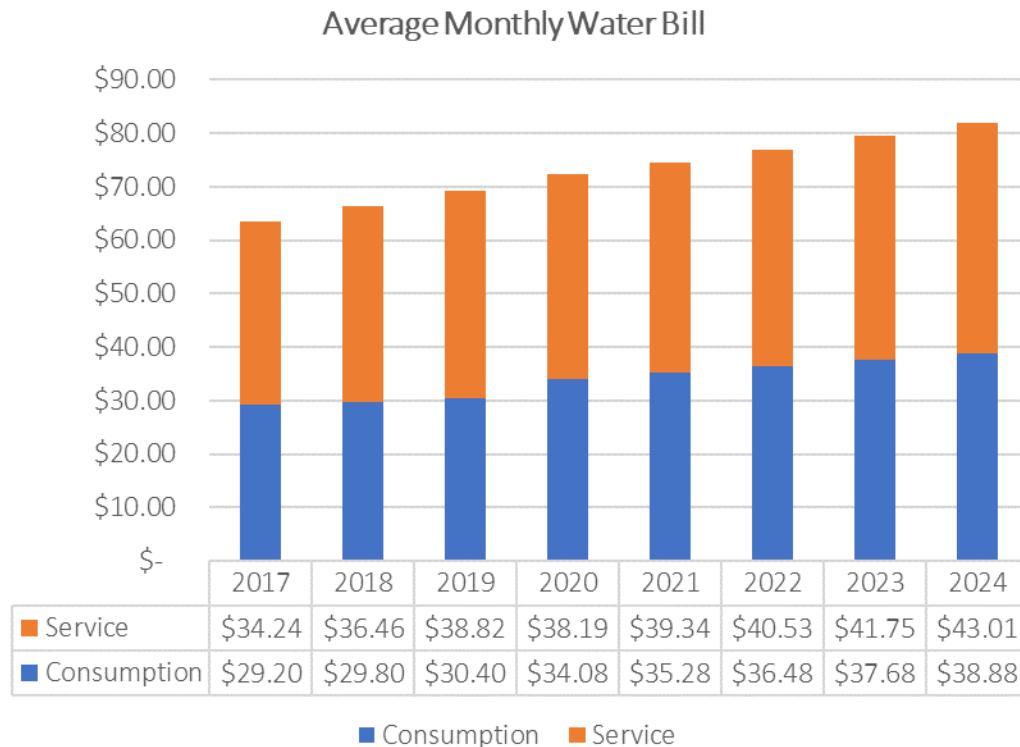


Accounts by Customer Class



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 over the years.

Meter Size	2017	2018	2019	2020	2021	2022	2023	2024
5/8 Inch	\$ 28.68	\$ 30.54	\$ 32.51	\$ 38.19	\$ 39.34	\$ 40.53	\$ 41.75	\$ 43.01
3/4 Inch	34.24	36.46	38.82	38.19	39.34	40.53	41.75	43.01
1 Inch	57.16	60.86	64.79	58.89	60.66	62.48	64.36	66.30
1 1/2 Inch	116.47	124.03	132.03	110.66	113.98	117.40	120.93	124.56
2 Inch	182.86	194.72	207.28	172.77	177.96	183.30	188.80	194.47
3 Inch	547.57	583.08	620.69	369.47	380.56	391.98	403.74	415.86
4 Inch	1,075.00	1,144.72	1,218.56	659.35	679.14	699.52	720.51	742.13
6 Inch	1,751.54	1,865.13	1,985.44	1,352.98	1,393.57	1,435.38	1,478.45	1,522.81
8 Inch	1,963.32	2,090.65	2,225.51	2,905.88	2,993.06	3,082.86	3,175.35	3,270.62
10 Inch	2,497.86	2,659.86	2,831.43	4,355.25	4,485.91	4,620.49	4,759.11	4,901.89

Variable Usage Water Rates

	Single Family Residential								
	2017	2018	2019	2020	2021	2022	2023	2024	
Tier 1	\$ 1.46	\$ 1.49	\$ 1.52	\$ 1.06	\$ 1.10	\$ 1.14	\$ 1.18	\$ 1.22	
Tier 2	1.85	1.89	1.93	2.67	2.76	2.85	2.94	3.03	
Tier 3	2.13	2.18	2.22	3.14	3.24	3.34	3.45	3.56	
Tier 4	2.38	2.43	2.48	3.34	3.45	3.56	3.67	3.79	

**Jurupa Community Services District
Water Fund Summary - Fund 100
FY 2023-24 & 2024-25 Budget**

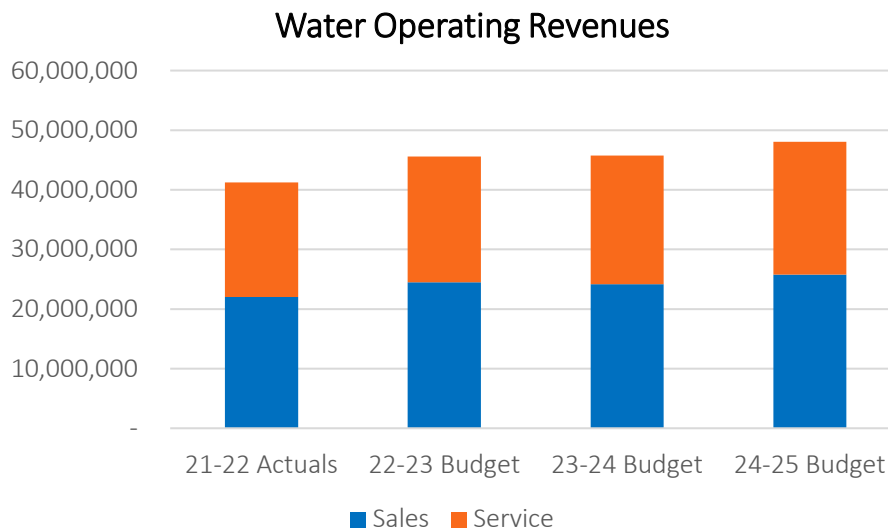
Description	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Adopted Budget	FY 24-25 Adopted Budget
Operating Revenue				
Sales - Water	\$ 22,037,254	\$ 24,493,950	\$ 24,175,538	\$ 25,753,021
Services - Water	19,220,036	21,078,011	21,577,719	22,307,955
Total Operating Revenue	\$ 41,257,290	\$ 45,571,961	\$ 45,753,257	\$ 48,060,976
Operating Expenses				
Water Systems Operations	\$ 18,237,450	\$ 23,305,099	\$ 25,248,754	\$ 26,727,214
Utility Services - Distribution	2,048,289	2,309,130	2,495,994	2,547,573
Environmental Services - Water Quality	919,398	1,115,467	1,130,741	1,195,279
Internal Programs	3,236,128	4,926,291	5,176,149	4,858,796
Customer Service	1,196,631	1,253,535	1,791,473	1,473,681
General Administration	3,186,599	7,482,155	7,456,834	7,764,177
Total Operating Expenses	\$ 28,824,496	\$ 40,391,677	\$ 43,299,945	\$ 44,566,721
Net Gain / (Loss) Water Operating	\$ 12,432,794	\$ 5,180,284	\$ 2,453,312	\$ 3,494,255
Non - Operations Revenue				
Non - Operating Revenue	\$ 3,860,310	\$ 2,121,503	\$ 1,686,289	\$ 1,682,716
Total Non - Operating Revenues	\$ 3,860,310	\$ 2,121,503	\$ 1,686,289	\$ 1,682,716
Non - Operating Expenses				
Other Non - Operating Expenses / Uses	\$ 4,143,511	\$ 171,926	\$ 230,500	\$ 236,263
Principal on Long Term Debt	657,631	705,000	815,000	845,000
Interest On Long Term Debt	1,031,500	894,692	1,029,542	993,555
Capital Operations and Maintenance	1,331,963	-	3,050,150	2,907,950
Transfer to Capital Fund	5,607,196	16,030,042	17,120,163	11,440,990
Total Non - Operating Expenses	\$ 12,771,801	\$ 17,801,660	\$ 22,245,355	\$ 16,423,757
Total Net Gain/(Loss) Non - Operating	\$ (8,911,491)	\$ (15,680,157)	\$ (20,559,066)	\$ (14,741,042)
Total Gain / (Loss) Water Fund	\$ 3,521,304	\$ (10,499,873)	\$ (18,105,754)	\$ (11,246,787)

Water Operating Revenue

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4001	Water Sales - Residential	\$ 15,723,998	\$ 17,812,155	\$ 17,146,909	\$ 18,347,640
4002	Water Sales - Commercial / Industrial	3,116,926	3,167,855	3,387,264	3,585,664
4004	Water Sales - Potable Irrigation	2,647,040	3,037,134	3,085,244	3,238,806
4005	Water Sales - Non - Potable	440,154	401,306	480,621	505,411
4006	Water Sales - Other	109,137	75,500	75,500	75,500
Total Water Sales		\$ 22,037,254	\$ 24,493,950	\$ 24,175,538	\$ 25,753,021

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4020	Water - Monthly Service Charge	\$ 18,739,471	\$ 19,993,011	\$ 20,457,719	\$ 21,187,955
4008	Water - Fireflow Fees	-	10,000	10,000	10,000
4009	Meter Fees	29,599	100,000	10,000	10,000
4010	Wholesale Water Sales	1,637	50,000	50,000	50,000
4022	Water - Other Service Charge	72,165	125,000	100,000	100,000
4023	Water - Late Fees and Charges	292,805	800,000	950,000	950,000
4024	Water - Processing Fee Revenue	84,360	-	-	-
Total Water Services		\$ 19,220,036	\$ 21,078,011	\$ 21,577,719	\$ 22,307,955

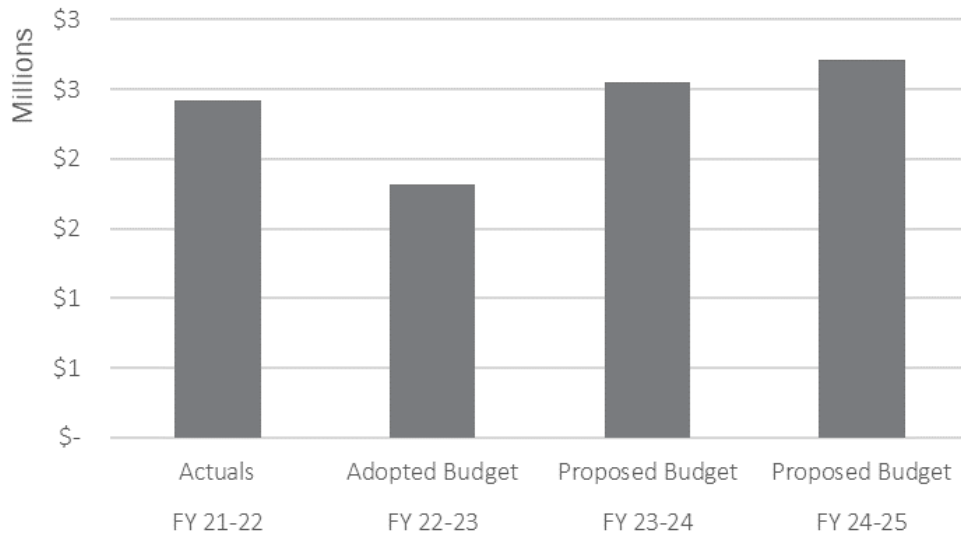
Total Water Sales And Service Revenues		\$ 41,257,290	\$ 45,571,961	\$ 45,753,257	\$ 48,060,976
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Water Operating Expenses – Water System Operations Offsite Treatment – Wells

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 441,961	\$ 316,694	\$ 463,949	\$ 477,463
5003	Overtime Salaries	61,801	39,997	49,975	49,975
	Benefits Expenses	164,080	92,826	155,368	152,759
	Payroll Taxes	40,053	24,774	36,401	37,473
5070	Adjustment for Vacancy	-	(9,486)	(35,285)	(35,883)
5108	Regulatory Requirements	21,350	17,500	21,916	21,916
5114	Post Employment Benefits Expense	(18,086)	-	-	-
5201	Outside Services	45,656	30,800	121,571	121,571
5209	Uniforms	-	-	-	-
5210	Equipment Rental	-	5,000	-	-
5211	Research and Monitoring	(49)	-	-	-
5301	Materials and Supplies	45,426	25,000	86,160	58,080
5302	Pressure Reducing Stations Materials	16,426	12,500	-	-
5303	Safety Materials	5,773	3,000	-	-
5304	Chemicals	76	10,000	8,000	8,000
5307	Equipment less than \$10,000	-	2,000	6,000	2,000
5403	Reservoir Maintenance	28,919	26,000	31,000	31,000
5404	Control Valve Repairs	7,073	6,000	-	-
5406	Meter Repairs	(100)	4,000	4,000	4,000
5407	General Repairs	10,470	8,000	8,000	8,000
5414	Chlorine Equipment Repairs	7,890	10,000	15,000	15,000
5501	Electricity	1,523,403	1,174,200	1,560,000	1,747,200
5502	Water	11,661	10,000	10,000	10,000
5602	IT Equipment	9,650	6,300	6,300	6,300
5603	Software Licensing	-	2,880	-	-
Total Wells		\$ 2,423,434	\$ 1,817,986	\$ 2,548,355	\$ 2,714,853

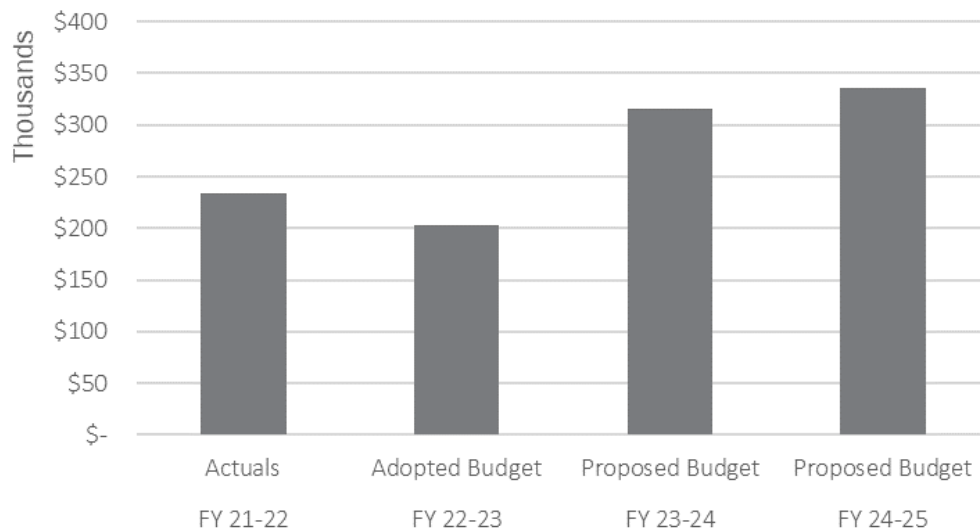
Well Operations



Offsite Treatment – Irrigation

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 69,636	\$ 51,990	\$ 116,742	\$ 120,409
5003	Overtime Salaries	14,572	5,997	7,207	7,206
	Benefits Expenses	26,804	14,139	42,468	42,509
	Payroll Taxes	6,491	4,109	9,129	9,409
5070	Adjustment for Vacancy	-	(1,525)	(8,777)	(8,977)
5201	Outside Services	1,287	21,000	-	-
5301	Materials and Supplies	11,886	5,000	15,000	15,000
5406	Meter Repairs	-	2,000	2,000	2,000
5501	Electricity	103,723	99,653	132,351	148,233
	Total Irrigation Wells	\$ 234,399	\$ 202,364	\$ 316,120	\$ 335,789

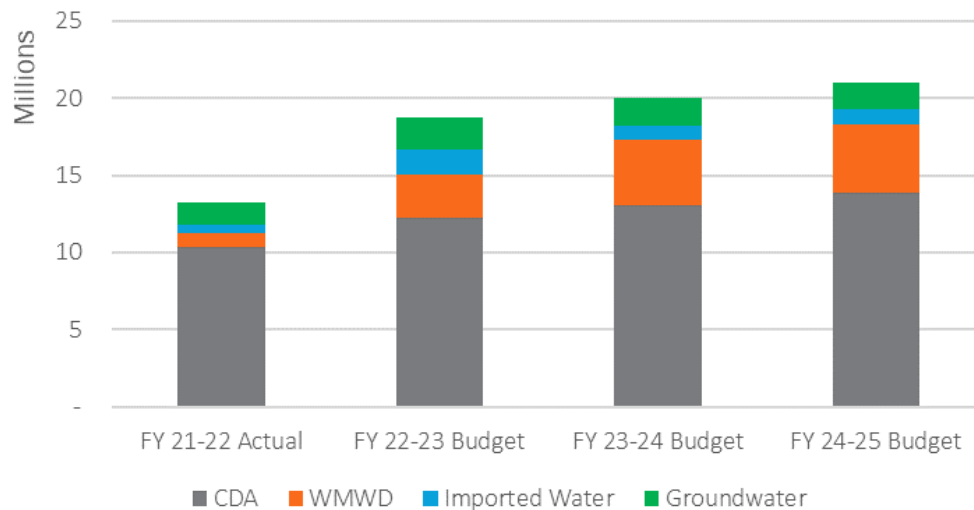
Irrigation Well Operations



Offsite Treatment – Source Water Cost

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5701	Groundwater Assessment	\$ 1,286,618	\$ 1,850,379	\$ 1,609,146	\$ 1,542,084
5702	Prior Year Assessment Adjustment	172,813	200,000	200,000	200,000
5703	CDA Water Purchases	11,926,816	13,610,280	14,349,459	15,066,932
5704	Rubidoux Water Purchases	350,950	-	945,000	992,250
5707	DYY City of Ontario	225,834	1,638,000	-	-
5708	CDA LRP Credit	(1,183,843)	(855,336)	(1,065,473)	(958,938)
5710	Western CDA Water Purchase	904,825	1,528,800	2,860,000	2,975,000
5711	CDA Prior Year Adjustment	(424,293)	(500,000)	(250,000)	(250,000)
5712	Western Water Purchase	-	1,300,000	1,372,800	1,428,000
Total Source Water Costs		\$ 13,259,721	\$ 18,772,123	\$ 20,020,932	\$ 20,995,328

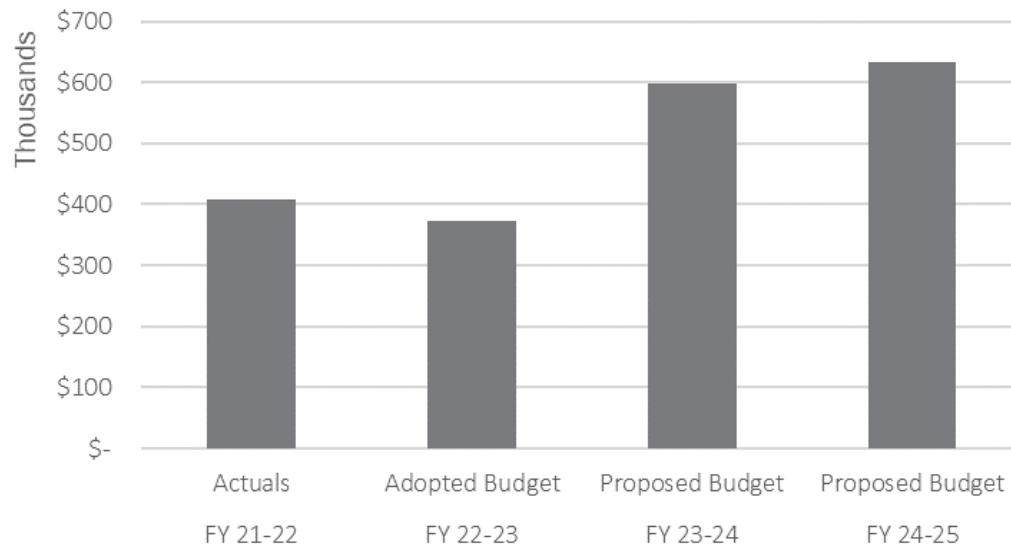
Source Water Costs



Offsite Treatment – Booster Pumping

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 35,551	\$ 55,106	\$ 171,048	\$ 175,352
5003	Overtime Salaries	12,304	9,999	9,975	9,974
	Benefits Expenses	9,170	14,728	63,341	62,552
	Payroll Taxes	3,822	4,361	13,361	13,700
5070	Adjustment for Vacancy	-	(1,684)	(12,886)	(13,079)
5108	Regulatory Requirements	1,883	3,000	3,000	3,000
5201	Outside Services	20,005	11,500	68,000	68,000
5301	Materials & Supplies	22,324	10,000	10,000	10,000
5307	Equipment less than \$10,000	799	2,000	2,000	2,000
5501	Electricity	301,469	264,199	270,000	302,400
Total Booster Pumping Expenses		\$ 407,327	\$ 373,209	\$ 597,839	\$ 633,900

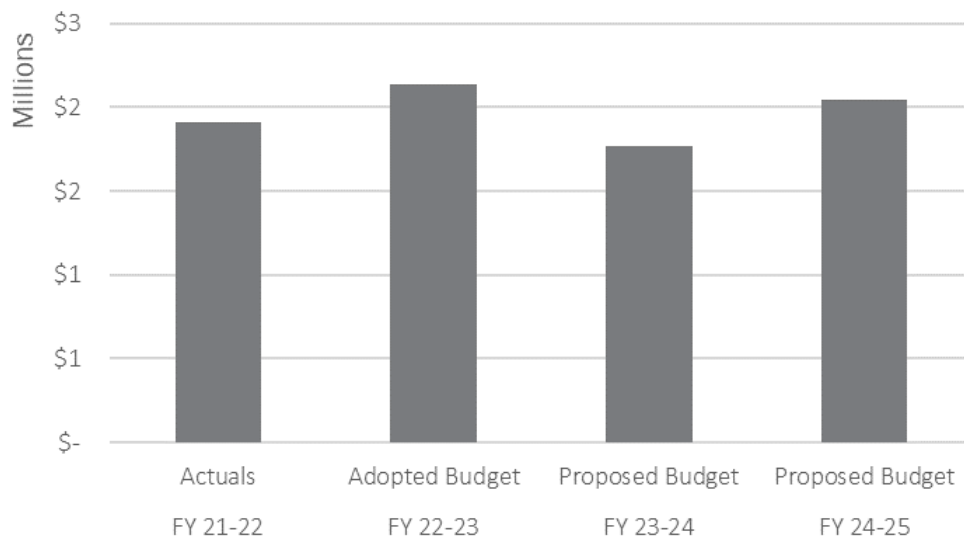
Booster Pumping



Offsite Treatment – Water Treatment

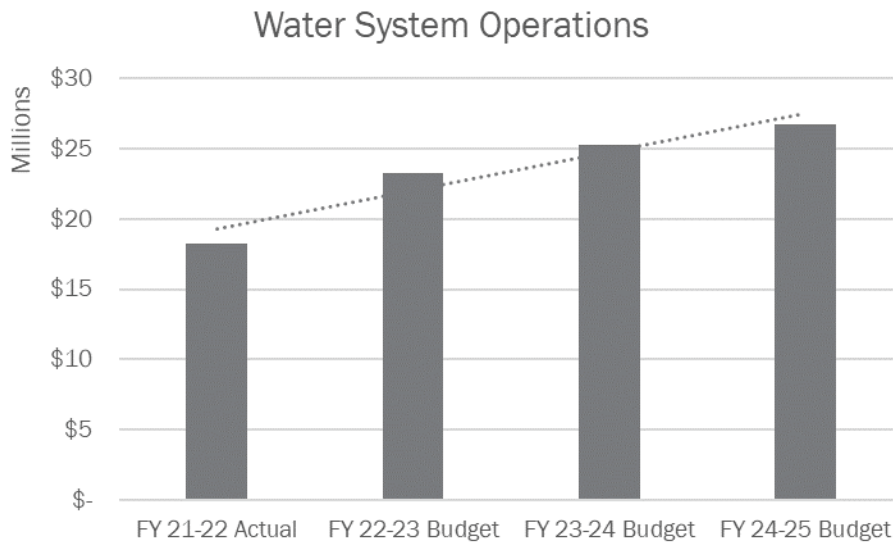
Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 343,087	\$ 518,134	\$ 434,433	\$ 454,764
5003	Overtime Salaries	47,612	60,007	60,001	60,001
	Benefits Expenses	343,773	497,530	407,136	417,290
	Payroll Taxes	31,618	39,806	33,881	35,388
5070	Adjustment for Vacancy	-	(22,310)	(46,773)	(48,372)
5107	Memberships, Dues and Publications	-	500	-	-
5108	Regulatory Requirements	1,754	4,000	4,000	4,000
5114	Post Employment Benefits Expense	75,071	135,135	156,000	156,000
5115	Office Supplies	571	1,000	-	-
5201	Outside Services	47,185	57,000	62,000	62,000
5209	Uniforms	-	-	-	-
5210	Equipment Rental	-	1,500	-	-
5211	Research and Monitoring	399	-	-	-
5301	Materials and Supplies	57,201	65,000	55,000	55,000
5303	Safety Materials	-	500	-	-
5304	Chemicals	548,864	440,500	262,010	414,230
5307	Equipment less than \$10,000	-	2,000	2,000	2,000
5407	General Repairs	-	1,000	3,000	3,000
5501	Electricity	40,485	49,754	45,920	59,144
5502	Water	19,598	20,000	20,000	21,000
5503	Refuse	1,802	1,900	1,900	1,900
5505	Phone	-	960	-	-
5509	Sewer	353,551	265,001	265,000	350,000
5604	Software Maintenance	-	500	-	-
	Total Water Treatment Expenses	\$ 1,912,570	\$ 2,139,417	\$ 1,765,508	\$ 2,047,344
	Water System Operations - Offsite Treatment Systems	\$ 18,237,450	\$ 23,305,099	\$ 25,248,754	\$ 26,727,214

Water Treatment



Onsite Treatment – CDA

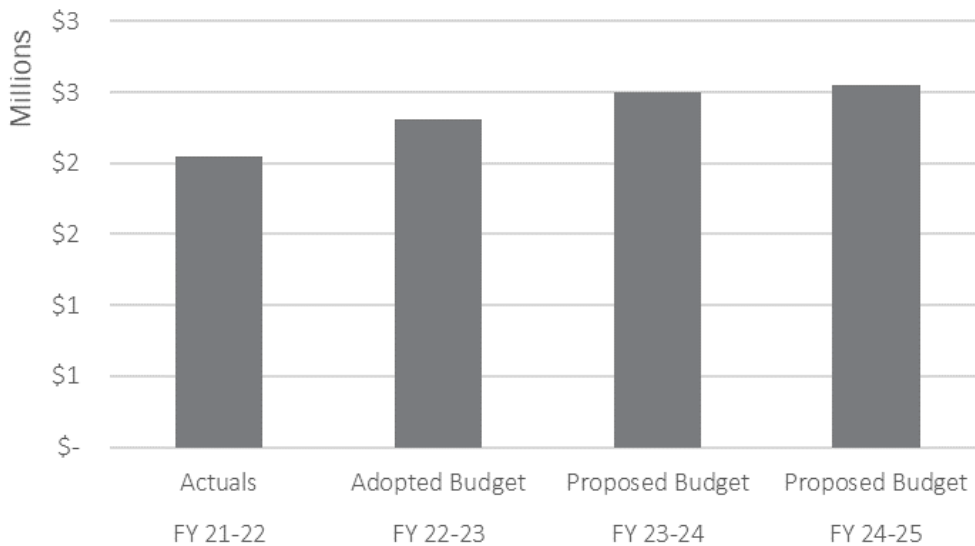
Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 956,646	\$ 1,175,876	\$ 1,574,402	\$ 1,622,007
5003	Overtime Salaries	248,462	-	200,003	200,003
	Benefits Expenses	280,872	370,229	640,385	638,189
	Payroll Taxes	91,495	90,067	122,691	125,908
5201	Outside Services	21,688	-	90,000	90,000
5502	Wireless Devices	-	-	3,600	3,600
	Less Reimbursed Costs	-	(1,636,172)	(2,631,081)	(2,679,706)
	Total CDA	\$ 1,599,164	\$ -	\$ -	\$ -



Water Operating Expenses – Utility Services Distribution – Transmission & Distribution

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 801,141	\$ 1,045,194	\$ 1,264,763	\$ 1,310,486
5003	Overtime Salaries	138,043	125,000	135,041	135,041
	Benefits Expenses	427,047	464,897	446,274	449,818
	Payroll Taxes	73,034	80,533	99,119	102,567
5070	Adjustment for Vacancy	-	(34,312)	(97,260)	(99,896)
5114	Post Employment Benefits Expense	67,568	67,568	15,600	15,600
5201	Outside Services	134,431	110,000	178,800	179,700
5210	Equipment Rental	3,547	5,000	5,000	5,000
5211	Research and Monitoring	615	2,000	2,000	2,000
5301	Materials and Supplies	366,452	400,000	400,657	400,657
5303	Safety Materials	5,529	10,000	8,000	8,000
5307	Equipment less than \$10,000	21,553	25,000	27,000	27,000
5402	Fire Hydrant Maintenance	9,330	5,000	5,000	5,000
5603	Software Licesing	-	3,250	6,000	6,600
Total Transmission And Distribution		\$ 2,048,289	\$ 2,309,130	\$ 2,495,994	\$ 2,547,573
Utility Services - Distribution		\$ 2,048,289	\$ 2,309,130	\$ 2,495,994	\$ 2,547,573

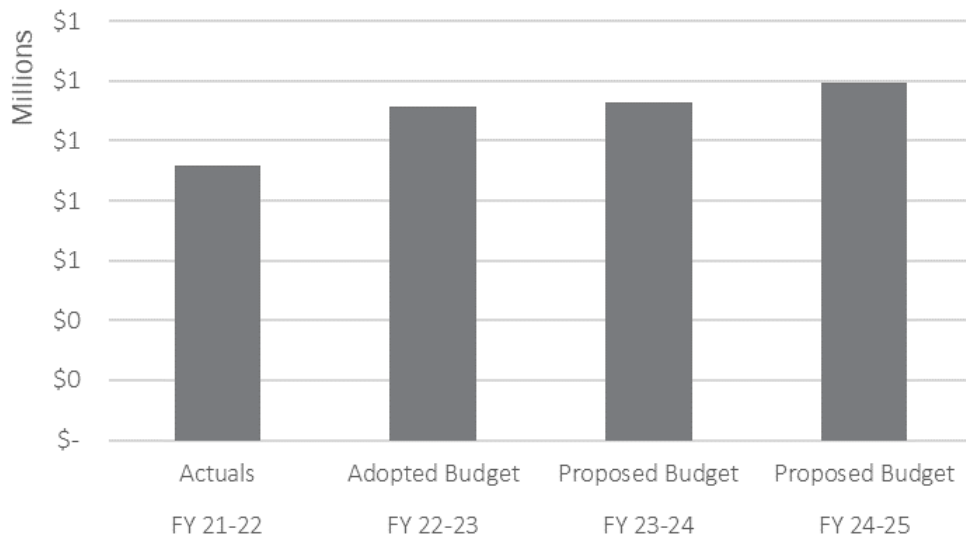
Transmission & Distribution



Water Operating Expenses – Environmental Services Water Quality – JCSD Source Wells & Entry Points

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 352,863	\$ 476,078	\$ 415,013	\$ 428,808
5003	Overtime Salaries	7,660	-	9,975	9,974
	Benefits Expenses	155,549	201,915	192,032	192,682
	Payroll Taxes	27,485	36,218	32,157	33,212
5070	Adjustment for Vacancy	-	(14,284)	(32,459)	(33,234)
5114	Post Employment Benefits Expense	40,541	40,541	31,301	31,300
5201	Outside Services	44,726	55,000	10,000	10,000
5211	Research and Monitoring	276,569	255,000	416,622	470,337
5301	Materials and Supplies	9,221	5,000	5,300	5,600
5307	Equipment less than \$10,000	1,936	5,000	5,300	5,600
5601	IT Equipment	2,848	5,000	5,500	6,000
5602	Software	-	50,000	40,000	35,000
	Total Water Quality	\$ 919,398	\$ 1,115,467	\$ 1,130,741	\$ 1,195,279
	Environmental Services - Water Quality	\$ 919,398	\$ 1,115,467	\$ 1,130,741	\$ 1,195,279

Source Wells & Entry Points



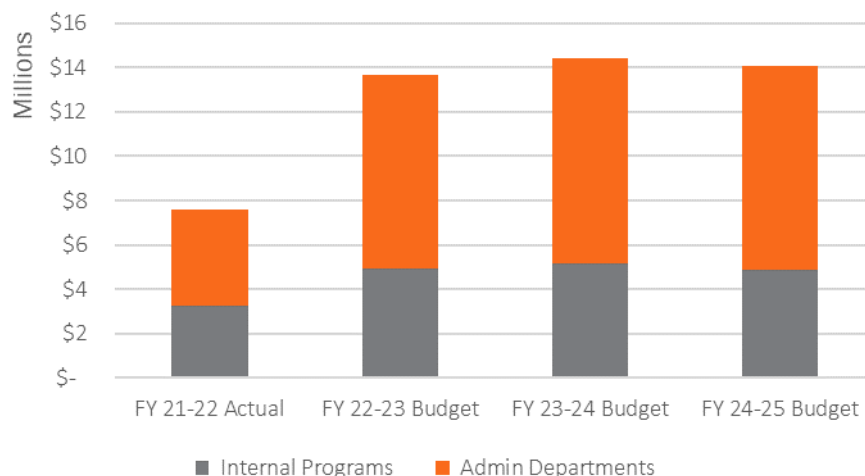
Water Operating Expenses – Internal Programs & Admin Department Internal Programs

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5126	Emergency Preparedness & Safety	\$ 266,568	\$ 236,128	\$ 280,455	\$ 284,149
5132	Public Affairs	139,831	449,638	549,007	434,763
5133	Government Affairs	14,981	62,370	165,084	166,939
5131	Fleet Maintenance	515,003	508,984	463,806	475,627
5134	Facilities Maintenance	1,327,666	529,920	579,766	593,082
5134	Mechanical	-	386,849	300,859	306,771
5134	Electrical	-	361,926	46,024	36,193
5135	Conservation	423,840	801,684	753,262	743,779
5136	Planning	109,509	940,940	1,035,824	843,616
5139	SCADA Maintenance	438,730	432,633	561,938	571,892
5139	GIS	-	215,218	440,125	401,985
Total Programs		\$ 3,236,128	\$ 4,926,291	\$ 5,176,149	\$ 4,858,796

Administration Departments

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5120	Board / GM Services Department	\$ 793,841	\$ 968,441	\$ 892,240	\$ 993,870
5123	Records Retention Department	230,740	247,136	189,465	185,202
5124	Human Resources Department	532,152	652,976	445,554	526,818
5121	Finance and Administration Department	1,621,275	1,136,258	1,104,979	1,146,187
5121	Accounting	-	644,305	720,868	744,027
5122	Information Technology Department	667,260	745,333	858,625	856,506
5125	Customer Service Department	1,196,631	1,253,535	1,002,452	877,399
5125	Meters	-	332,284	789,021	596,283
5126	Engineering Department	1,398,874	1,649,697	1,722,595	1,754,436
	Water Operations Department	(2,057,542)	1,105,726	1,522,507	1,557,132
Total Administration		\$ 4,383,230	\$ 8,735,690	\$ 9,248,307	\$ 9,237,858
Internal Programs & Admin Dept		\$ 7,619,358	\$ 13,661,981	\$ 14,424,456	\$ 14,096,654

Internal Programs & Admin Department



Water Non-Operating Activity

Non-Operating Revenues

Acct No.	Description	FY 21-22		FY 22-23		FY 23-24		FY 24-25	
		Actuals		Adopted Budget		Proposed Budget		Proposed Budget	
4403	Water in Storage Contribution	\$ 1,536,751	\$	-	\$	-	\$	-	\$
4404	Grant Funding	988,421		-		-		-	
4501	Interest Income	1,098,762		2,000,000		1,500,000		1,500,000	
4501	Streetlight Inter Fund Interest Income	-		56,053		52,508		48,821	
4601	Rental Income	(400)		40,450		40,000		40,000	
4602	Gain Or Loss on Sale of Assets	80,000		25,000		20,000		20,000	
4603	Reimbursed Costs	109,384		-		25,000		25,000	
4605	Miscellaneous Income	10,808		-		15,000		15,000	
4607	Lease Revenue	36,584		-		33,781		33,895	
	Transfer from Restricted Reserves	-		-		-		-	
	Transfer from Unrestricted Reserves	-		-		-		-	
Total Non - Operating Revenues		\$ 3,860,310	\$	2,121,503	\$	1,686,289	\$	1,682,716	

Debt Service Expenses

Acct No.	Description	FY 21-22		FY 22-23		FY 23-24		FY 24-25	
		Actuals		Adopted Budget		Proposed Budget		Proposed Budget	
6001	Long Term Debt Principal	\$ -	\$	705,000	\$	815,000	\$	845,000	\$
6002	Interest on Long Term Debt	1,031,941		882,192		1,017,042		981,055	
6003	Bond Discount/ Premium	(70,820)		12,500		12,500		12,500	
Total Debt Service		\$ 961,121	\$	1,599,692	\$	1,844,542	\$	1,838,555	

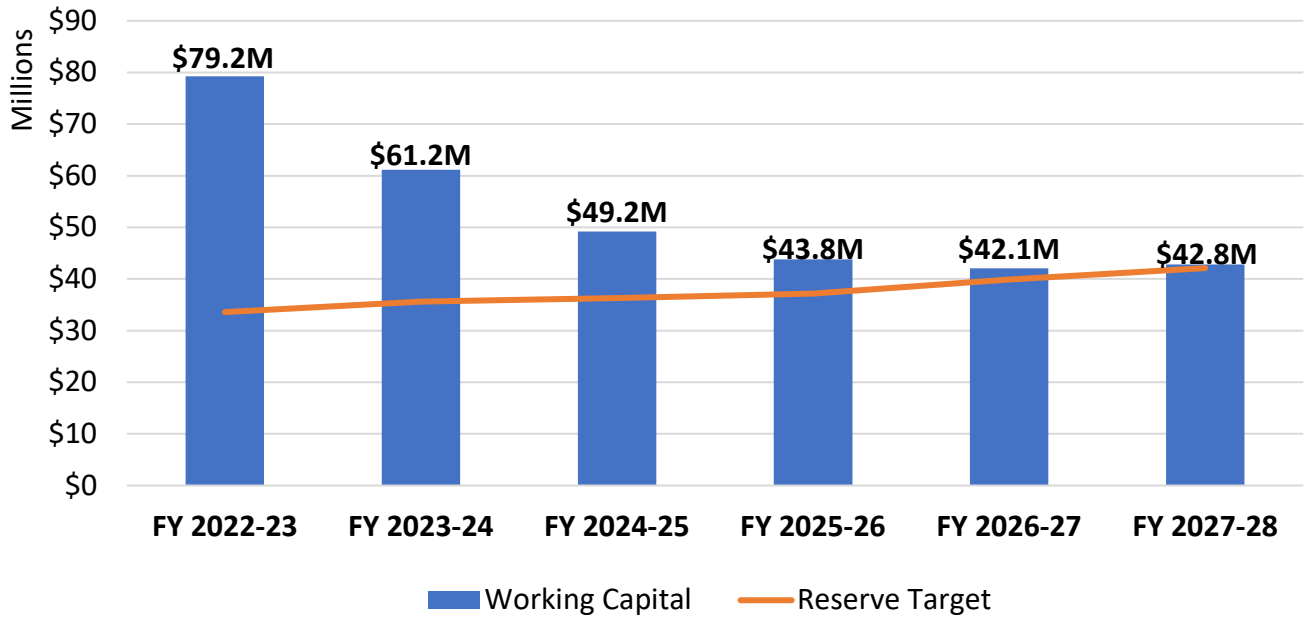
Non-Operating Expenses

Acct No.	Description	FY 21-22		FY 22-23		FY 23-24		FY 24-25	
		Actuals		Adopted Budget		Proposed Budget		Proposed Budget	
6004	Cost of Issuance	\$ (1,710)	\$	-		-		-	
6005	Fiscal Agent Fees	10,569		3,900		7,500		7,688	
6006	Investment and Arbitrage Expense	72,089		57,230		73,000		74,825	
6007	Unrealized Gain / Loss	4,003,184		-		-		-	
6009	Uncollectible Accounts	59,379		110,795		150,000		153,750	
6016	Amortization Expense	17,556		-		-		-	
6017	Applied Grant Funding	988,421		-		-		-	
6101	Capital Operations & Maintenance Expenses	1,331,963		-		3,050,150		2,907,950	
1502	Capital Facility Fees - CIP	-		-		-		-	
	Transfer to Water Capital Fund	5,607,196		16,030,042		17,120,163		11,440,990	
Total Non - Operating Expenses		\$ 12,088,647	\$	16,201,968	\$	20,400,813	\$	14,585,203	
Total Non - Operating Revenues And Expenses		\$ (8,228,337)	\$	(14,080,465)	\$	(18,714,524)	\$	(14,741,042)	

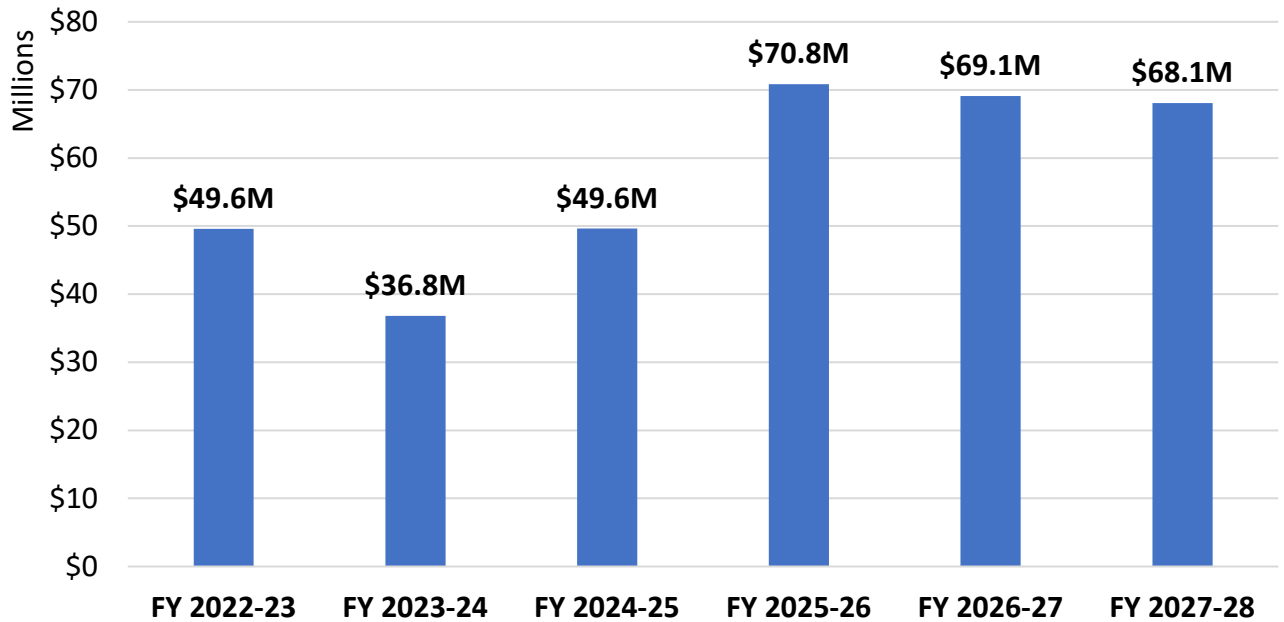
Water Capital Fund

		FY 21-22	FY 22-23	FY 23-24	FY 24-25
Acct No.	Description	Actuals	Adopted Budget	Proposed Budget	Proposed Budget
	Transfer from Unrestricted Reserves	\$ 5,607,196	\$ 16,080,042	\$ 17,120,163	\$ 11,440,990
	Transfer from Restricted Reserves	-	-	-	-
4401	Facility Fee Revenues	5,830,475	4,313,716	3,663,654	24,692,885
4404	Grant Funding Revenues	-	12,925,000	400,000	39,450,000
	Loan Proceeds	-	28,039,860	4,300,000	10,500,000
	Total Revenue	\$ 11,437,671	\$ 61,358,618	\$ 25,483,817	\$ 86,083,875
		FY 21-22	FY 22-23	FY 23-24	FY 24-25
Acct No.	Description	Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 246,481	\$ 749,584	\$ 1,535,318	\$ 1,588,310
5002	Wages and Salaries - Part Time	-	57,767	-	-
5003	Salaries - Overtime	5,050	-	-	-
	Benefits Expenses	57,352	205,857	454,558	454,962
	Payroll Taxes	18,477	63,227	118,782	122,788
5070	Vacancy Factor	-	(21,529)	(105,433)	(108,303)
6101	Capital Operations and Maintenance	5,607,196	16,030,042	17,120,163	11,440,990
	Capital Projects	9,052,724	49,178,600	19,117,781	59,839,280
	Total Expenses	\$ 14,987,280	\$ 66,263,548	\$ 38,241,169	\$ 73,338,027
	Net Change in Water Capital Fund	\$ (3,549,609)	\$ (4,904,930)	\$ (12,757,352)	\$ 12,745,848

Summary of Water Working Capital Reserves (Forecasted)



Summary of Water Facility Fees (Forecasted)



Wastewater Fund Revenues

How Rates are Determined

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

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

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

Fixed Monthly Sewer Rate

	2017	2018	2019	2020	2021	2022	2023	2024
Monthly	\$ 24.89	\$ 25.39	\$ 25.90	\$ 22.80	\$ 23.72	\$ 24.67	\$ 25.66	\$ 26.69

Monthly Usage Rate

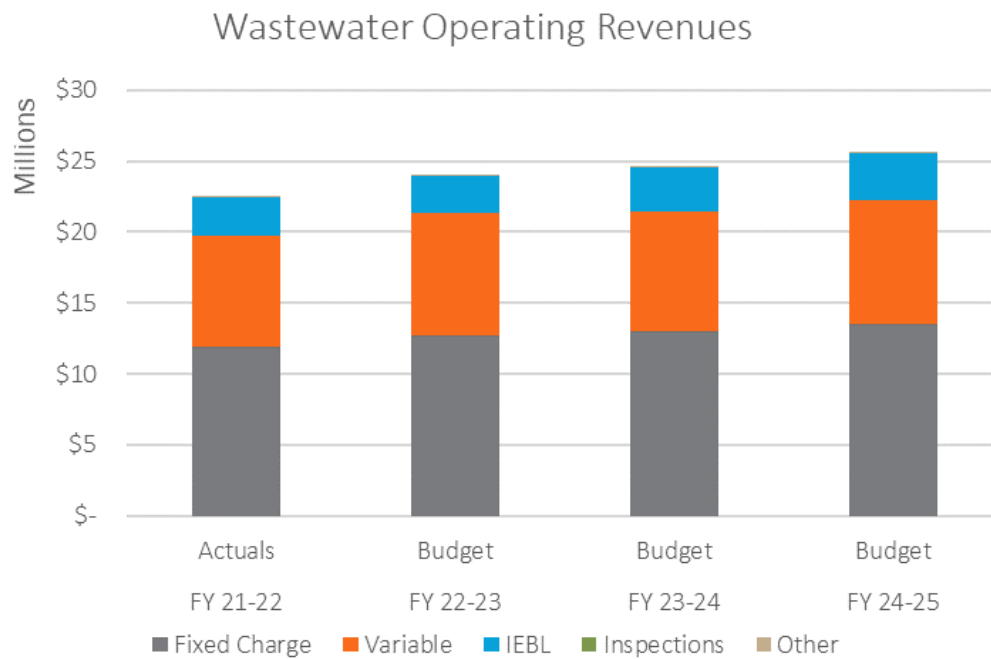
	2017	2018	2019	2020	2021	2022	2023	2024
Per HCF	\$ 1.57	\$ 1.60	\$ 1.64	\$ 2.08	\$ 2.17	\$ 2.26	\$ 2.36	\$ 2.46

**Jurupa Community Services District
Wastewater Fund Summary - Fund 200
FY 2023-2024 & 2024-2025 Budget**

Description	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	FY 24-25 Proposed Budget
Operating Revenue				
Wastewater Services	\$ 22,468,265	\$ 23,939,822	\$ 24,576,497	\$ 25,584,840
Total Operating Revenue	\$ 22,468,265	\$ 23,939,822	\$ 24,576,497	\$ 25,584,840
Operating Expenses				
Utility Services - Wastewater Systems	\$ 1,714,426	\$ 1,725,901	\$ 2,353,304	\$ 2,349,998
Environmental Services - Source Control	10,211,782	10,598,043	12,027,616	12,612,742
Internal Programs	858,528	2,254,319	2,446,306	2,286,028
Customer Service	418,758	1,125,720	1,707,498	1,404,602
General Administration	1,683,047	3,354,418	3,522,899	3,688,723
Total Operating Expenses	\$ 14,886,541	\$ 19,058,401	\$ 22,057,623	\$ 22,342,093
Net Gain/(Loss) Wastewater Operating	\$ 7,581,724	\$ 4,881,420	\$ 2,518,874	\$ 3,242,747
Non - Operating Revenue				
Property Taxes	\$ 5,802,115	\$ 4,549,500	\$ 6,036,520	\$ 6,157,251
Interest and Other Revenue	816,282	1,020,000	500,000	500,000
Transfer from Unrestricted Reserves	-	10,720,778	-	-
Transfer from Restricted Reserves	-	2,064,704	2,064,704	2,064,704
Total Non Operating Revenues	\$ 6,618,397	\$ 18,354,982	\$ 8,601,224	\$ 8,721,955
Non - Operating Expenses				
Other Non - Operating Expense / Uses	\$ 2,368,665	\$ 127,700	\$ 187,500	\$ 188,750
Principal on Long Term Debt	-	2,825,806	2,902,207	2,955,806
Interest on Long Term Debt	1,958,635	1,770,049	1,872,905	1,824,196
Capital Operations and Maintenance	355,220	14,817,346	1,209,200	1,553,200
Transfer to Capital Fund	5,938,029	10,376,390	7,748,140	11,472,800
Tax Transfer Out	185,086	223,146	320,391	284,414
Total Non - Operating Expenses	\$ 10,805,635	\$ 30,140,437	\$ 14,240,343	\$ 18,279,167
Total Gain/(Loss) Non - Operating	\$ (4,187,238)	\$ (11,785,455)	\$ (5,639,119)	\$ (9,557,212)
Total Gain/(Loss) Wastewater Funds	\$ 3,394,486	\$ (6,904,035)	\$ (3,120,245)	\$ (6,314,465)

Wastewater Operating Revenues

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4101	Sewer - Base Charge	\$ 11,922,680	\$ 12,712,351	\$ 12,980,993	\$ 13,501,720
4102	Sewer - Variable Rate	7,826,975	8,657,811	8,425,598	8,775,208
4106	Sewer - IEBL Treatment Charges	2,655,072	2,535,410	3,135,656	3,273,662
4107	Sewer - Inspections	17,054	1,500	1,500	1,500
4109	Sewer - Other Service Charge	16,454	750	750	750
4110	Sewer- Riverside Treatment Charge	30,029	32,000	32,000	32,000
Total Sewer Service		\$ 22,468,265	\$ 23,939,822	\$ 24,576,497	\$ 25,584,840



Wastewater Operating Expenses -Utility Services Wastewater System -Collections Riverside Zone

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 458,930	\$ 279,172	\$ 285,839	\$ 296,622
5003	Overtime Salaries	54,630	80,019	64,994	65,016
	Benefits Expenses	237,519	131,466	206,970	208,164
	Payroll Taxes	41,911	22,287	22,613	23,438
5070	Adjustment for Vacancy	-	(10,259)	(29,021)	(29,662)
5108	Regulatory Requirements	5,500	6,000	-	-
5114	Post Employment Benefits Expense	27,027	27,027	39,101	39,100
5201	Outside Services	84,837	78,000	117,200	67,200
5210	Equipment Rental	-	1,000	-	-
5301	Materials and Supplies	11,502	25,000	27,680	27,680
5303	Safety Materials	17,064	10,000	12,000	12,000
5307	Equipment less than \$10,000	18,898	12,000	13,500	7,000
5308	Tools	-	-	5,000	5,000
5502	Water	11,102	12,000	12,000	12,000
5603	Software Licensing	-	-	2,000	2,000
Total Collections Riverside Zone		\$ 968,919	\$ 673,713	\$ 779,876	\$ 735,558

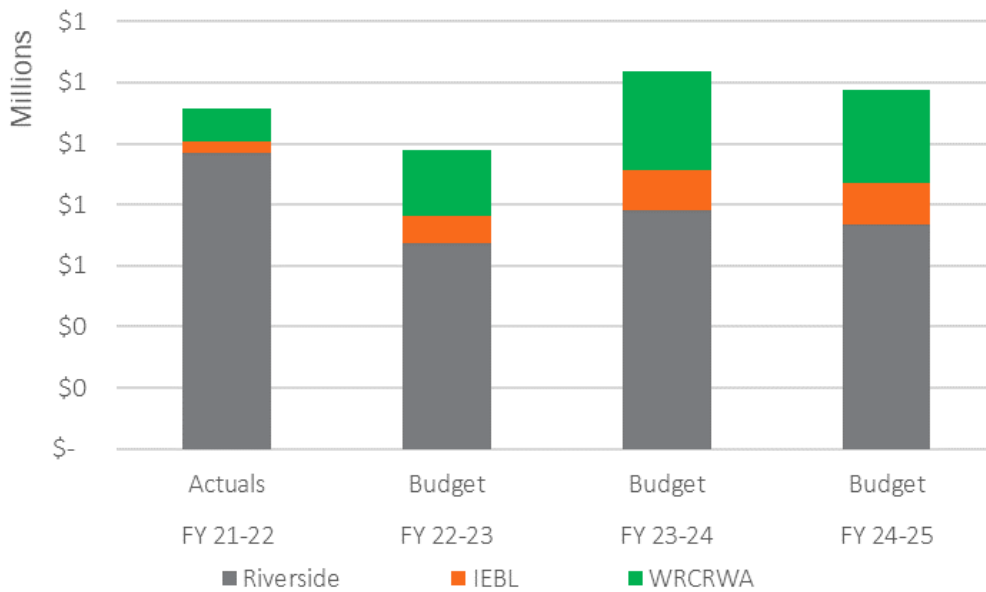
Wastewater System -Collections IEBL Zone

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 14,738	\$ 40,514	\$ 76,518	\$ 78,835
5003	Overtime Salaries	589	14,994	6,993	6,998
	Benefits Expenses	4,964	12,119	30,485	30,716
	Payroll Taxes	1,235	3,231	5,981	6,161
5070	Adjustment for Vacancy	-	(1,417)	(5,999)	(6,136)
5108	Regulatory Requirements	9,034	14,400	7,500	7,500
5201	Outside Services	6,082	5,200	5,000	5,000
5301	Materials and Supplies	3,316	1,500	3,000	3,000
5307	Equipment less than \$10,000	-	1,000	1,000	1,000
5603	Software Licensing	-	-	2,000	2,000
Total Collections IEBL Zone		\$ 39,957	\$ 91,542	\$ 132,478	\$ 135,075

Wastewater System - Collections WRCRWA Zone

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 51,238	\$ 122,380	\$ 177,329	\$ 183,644
5003	Overtime Salaries	3,936	14,994	12,999	13,003
	Benefits Expenses	15,774	36,637	70,963	71,541
	Payroll Taxes	4,568	9,731	14,059	14,549
5070	Adjustment for Vacancy	-	(3,675)	(13,768)	(14,137)
5108	Regulatory Requirements	9,300	9,800	-	-
5201	Outside Services	21,997	16,000	42,000	17,000
5301	Materials and Supplies	348	5,000	15,000	15,000
5307	Equipment less than \$10,000	455	4,000	2,500	2,500
5604	Software Licensing	-	-	3,950	2,000
Total Collections WRCRWA Zone		\$ 107,616	\$ 214,867	\$ 325,033	\$ 305,101

Collection Expenses



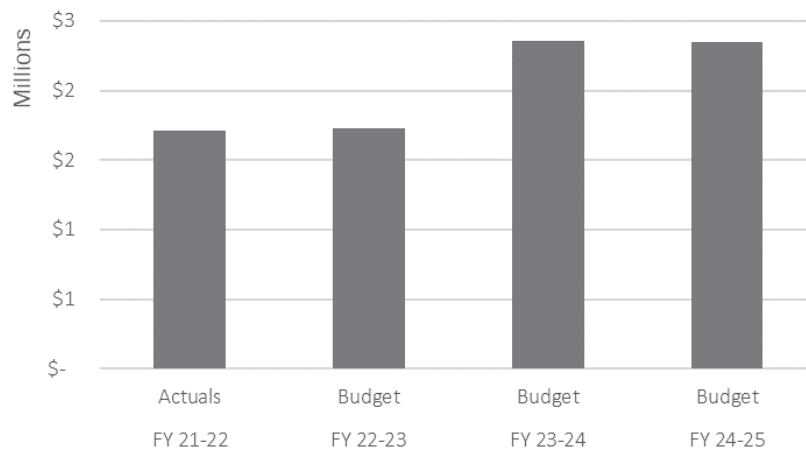
Wastewater System -Lift Station Riverside

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 82,397	\$ 58,021	\$ 198,071	\$ 205,564
5003	Overtime Salaries	16,386	44,999	30,002	29,995
	Benefits Expenses	27,246	67,282	77,112	77,611
	Payroll Taxes	7,782	4,584	15,668	16,234
5070	Adjustment for Vacancy	-	(3,498)	(16,043)	(16,470)
5108	Regulatory Requirements	1,754	5,300	5,300	5,300
5114	Post Employment Benefits Expense	27,027	27,027	39,000	39,000
5201	Outside Services	17,841	25,000	52,530	52,530
5301	Materials and Supplies	14,394	27,500	25,000	25,000
5304	Chemicals	-	-	-	-
5307	Equipment less than \$10,000	1,018	12,000	12,000	12,000
5501	Electricity	202,479	197,027	220,670	247,150
5502	Water	22,308	32,700	25,000	25,000
5503	Refuse	8,911	15,500	15,500	15,500
5505	Phone	-	4,550	-	-
5509	Sewer	336	-	-	-
Total Riverside Zone Lift Station		\$ 429,880	\$ 517,993	\$ 699,810	\$ 734,414

Wastewater System - Lift Station WRCWRA

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 13,565	\$ 20,892	\$ 151,722	\$ 157,013
5003	Overtime Salaries	3,787	14,994	5,005	4,997
	Benefits Expenses	4,754	6,970	58,765	59,069
	Payroll Taxes	1,353	1,659	11,946	12,347
5070	Adjustment for Vacancy	-	(890)	(11,372)	(11,671)
5108	Regulatory Requirements	3,548	5,900	5,900	5,900
5201	Outside Services	5,164	29,000	28,760	28,760
5301	Materials and Supplies	4,951	8,500	8,500	8,500
5307	Equipment less than \$10,000	-	3,000	3,000	3,000
5501	Electricity	128,243	134,336	150,456	168,511
5502	Water	2,688	3,425	3,425	3,425
Total WRCRWA Zone Lift Station		\$ 168,054	\$ 227,786	\$ 416,107	\$ 439,851
Utility Services - Wastewater Systems		\$ 1,714,426	\$ 1,725,901	\$ 2,353,304	\$ 2,349,998

Wastewater Systems



Wastewater Operating Expenses – Environmental Services Source Control – Riverside

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 52,480	\$ 114,993	\$ 138,007	\$ 143,630
5003	Overtime Salaries	726	2,000	1,502	1,498
	Benefits Expenses	48,313	61,718	110,250	110,906
	Payroll Taxes	4,050	8,673	10,666	11,095
5070	Adjustment for Vacancy	-	(3,748)	(13,021)	(13,356)
5114	Post Employment Benefits Expense	27,027	27,027	46,901	46,900
5201	Outside Services	-	-	18,750	25,000
5211	Research and Monitoring	18,656	15,552	20,004	21,204
5301	Materials and Supplies	1,628	1,500	2,100	2,500
5307	Equipment less than \$10,000	642	1,000	5,000	5,000
5602	Software	901	1,500	2,000	1,100
Total Riverside Zone Pretreatment		\$ 154,424	\$ 230,215	\$ 342,159	\$ 355,477

Source Control - IEBL

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 221,995	\$ 101,998	\$ 124,473	\$ 137,505
5003	Overtime Salaries	16,214	5,500	20,006	20,995
	Benefits Expenses	64,752	23,859	45,865	49,495
	Payroll Taxes	18,256	7,704	9,655	10,663
5070	Adjustment for Vacancy	-	(2,627)	(10,000)	(10,933)
5201	Outside Services	-	-	37,500	50,000
5211	Research and Monitoring	31,632	34,400	41,739	44,438
5301	Materials and Supplies	17,942	10,000	12,600	15,120
5307	Equipment less than \$10,000	-	9,000	8,000	8,300
5602	Software	901	2,200	2,000	1,100
Total IEBL Zone Pretreatment		\$ 371,692	\$ 192,035	\$ 291,838	\$ 326,683

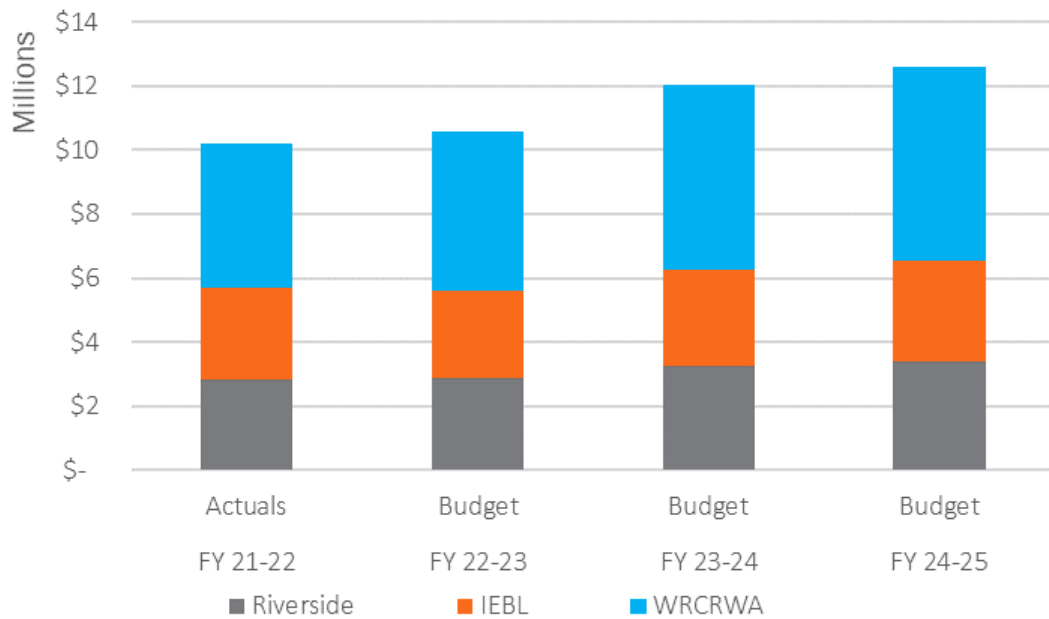
Source Control - WRCWRA

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 45,594	\$ 101,999	\$ 46,469	\$ 48,120
5003	Overtime Salaries	1,285	1,000	1,502	1,498
	Benefits Expenses	12,307	23,865	16,904	16,994
	Payroll Taxes	3,413	7,706	3,603	3,729
5070	Adjustment for Vacancy	-	(2,691)	(3,424)	(3,517)
5201	Outside Services	-	-	18,750	25,000
5211	Research and Monitoring	22,402	20,400	21,600	22,680
5301	Materials and Supplies	94	1,000	1,000	1,000
5307	Equipment Less than \$ 5,000	-	-	5,000	5,000
5602	Software	901	1,500	900	2,200
Total WRCWRA Zone Pretreatment		\$ 85,996	\$ 154,778	\$ 112,304	\$ 122,704

Source Control – Wastewater System Treatment

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5801	City Of Riverside Treatment	\$ 2,463,549	\$ 2,516,059	\$ 2,641,862	\$ 2,773,955
5802	City Of Riverside Surcharges	222,767	115,078	250,000	260,000
5804	IEBL Treatment Charges	2,484,192	2,535,410	2,700,000	2,800,000
5805	IEBL Treatment Charges - Eastvale	12,600	10,800	11,340	11,904
5806	WRCRWA Treatment Charges	3,800,140	4,246,287	5,078,224	5,332,135
5807	WRCRWA Administrative Charges	616,422	597,381	599,890	629,885
Total Wastewater System		\$ 9,599,669	\$ 10,021,015	\$ 11,281,316	\$ 11,807,879
Environmental Services - Source Control		\$ 10,211,782	\$ 10,598,043	\$ 12,027,616	\$ 12,612,742

Environmental Services

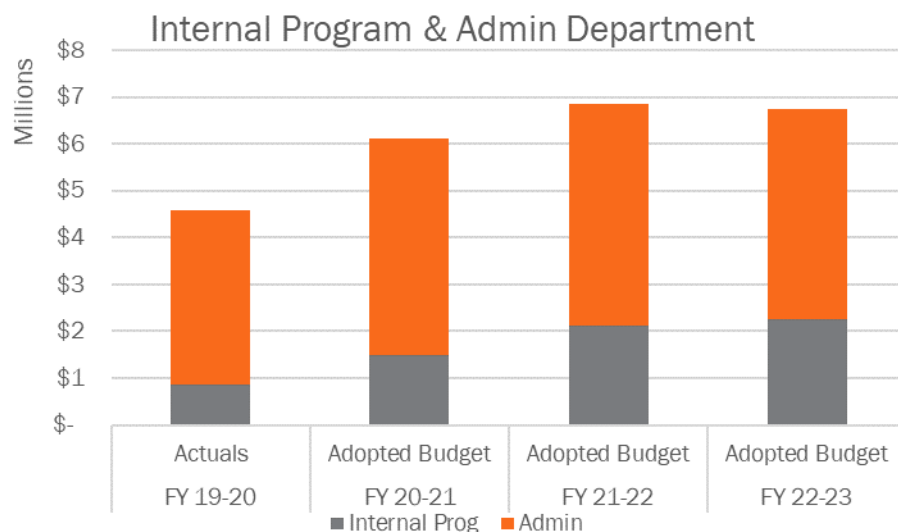


Wastewater Operating Expenses - Internal Programs & Administration Departments Internal Programs

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5130	Emergency Preparedness & Safety	\$ 77,234	\$ 122,757	\$ 151,400	\$ 153,394
5132	Public Affairs	70,496	233,755	296,374	234,701
5133	Government Affairs	3,484	32,424	89,119	90,120
5131	Fleet Maintenance	197,118	374,987	354,839	363,883
5134	Facilities Maintenance	164,819	275,430	304,024	311,006
5134	Mechanical	-	201,068	157,768	160,868
5134	Electrical	-	188,114	24,134	18,979
5135	Conservation Program	50,097	-	-	-
5136	Planning	254,633	489,060	543,176	442,384
5139	SCADA Maintenance	40,647	224,864	294,675	299,895
5139	GIS	-	111,861	230,797	210,797
Total Programs		\$ 858,528	\$ 2,254,319	\$ 2,446,306	\$ 2,286,028

Administration Departments

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5120	Board / GM Services Department	\$ 220,652	\$ 503,466	\$ 481,664	\$ 536,528
5123	Records Retention Department	76,876	128,479	102,281	99,979
5124	Human Resources Department	284,023	185,251	170,751	201,894
5121	Finance and Administration Department	514,955	590,710	596,509	618,755
5121	Accounting	-	334,957	389,152	401,654
5122	Information Technology Department	235,326	387,478	463,518	462,374
5125	Customer Service Department	418,758	810,276	955,462	836,270
5125	Meters	-	315,443	752,036	568,332
5126	Engineering & Development Department	762,138	312,359	532,111	541,946
	Sewer Operations Department	(410,923)	911,719	786,914	825,593
Total Administration		\$ 2,101,805	\$ 4,480,138	\$ 5,230,397	\$ 5,093,325
Internal Programs & Admin Dept		\$ 2,960,333	\$ 6,734,457	\$ 7,676,702	\$ 7,379,353



Wastewater Non-Operating Activity Non-Operating Revenues

Acct No.	Description	FY 21-22		FY 22-23		FY 23-24		FY 24-25	
		Actuals		Adopted Budget		Proposed Budget		Proposed Budget	
4301	Secured Property Taxes	\$ 5,485,283	\$	4,320,000	\$	5,706,888	\$	5,821,026	
4302	Unsecured Property Taxes	252,147		178,500		262,334		267,581	
4303	Homeowners Property Tax Relief	64,685		51,000		67,298		68,644	
Total Property Taxes		\$ 5,802,115	\$	4,549,500	\$	6,036,520	\$	6,157,251	
Acct No.	Description	FY 21-22		FY 22-23		FY 23-24		FY 24-25	
		Actuals		Adopted Budget		Proposed Budget		Proposed Budget	
4401	Facility Fees	\$ -	\$	-	\$	-	\$	-	
4402	Contributions in Aid of Construction	-		-		-		-	
4404	Grant Funding	254,703		-		-		-	
4501	Interest Income	554,017		1,020,000		500,000		500,000	
4603	Reimbursed Costs	7,562		-		-		-	
4605	Miscellaneous Income	-		-		-		-	
	Transfer from Unrestricted Reserves	-		10,720,778		-		-	
	Transfer from Restricted Reserves	-		2,064,704		2,064,704		2,064,704	
Total Interest And Other Revenues		\$ 816,282	\$	13,805,482	\$	2,564,704	\$	2,564,704	
Total Wastewater Non-Operating Revenues		\$ 6,618,397	\$	18,354,982	\$	8,601,224	\$	8,721,955	

Debt Service Expenses

Acct No.	Description	FY 21-22		FY 22-23		FY 23-24		FY 24-25	
		Actuals		Adopted Budget		Proposed Budget		Proposed Budget	
6001	Long Term Debt Principal	\$ -	\$	2,825,806	\$	2,902,207	\$	2,955,806	
6002	Interest On Long Term Debt	1,985,880		1,770,049		1,888,205		1,839,496	
6003	Amortization Debt Expense	(27,245)		(15,300)		(15,300)		(15,300)	
6004	Cost of Issuance Expense	-		-		-		-	
Total Debt Service		\$ 1,958,635	\$	4,580,555	\$	4,775,112	\$	4,780,003	

Non-Operating Expenses

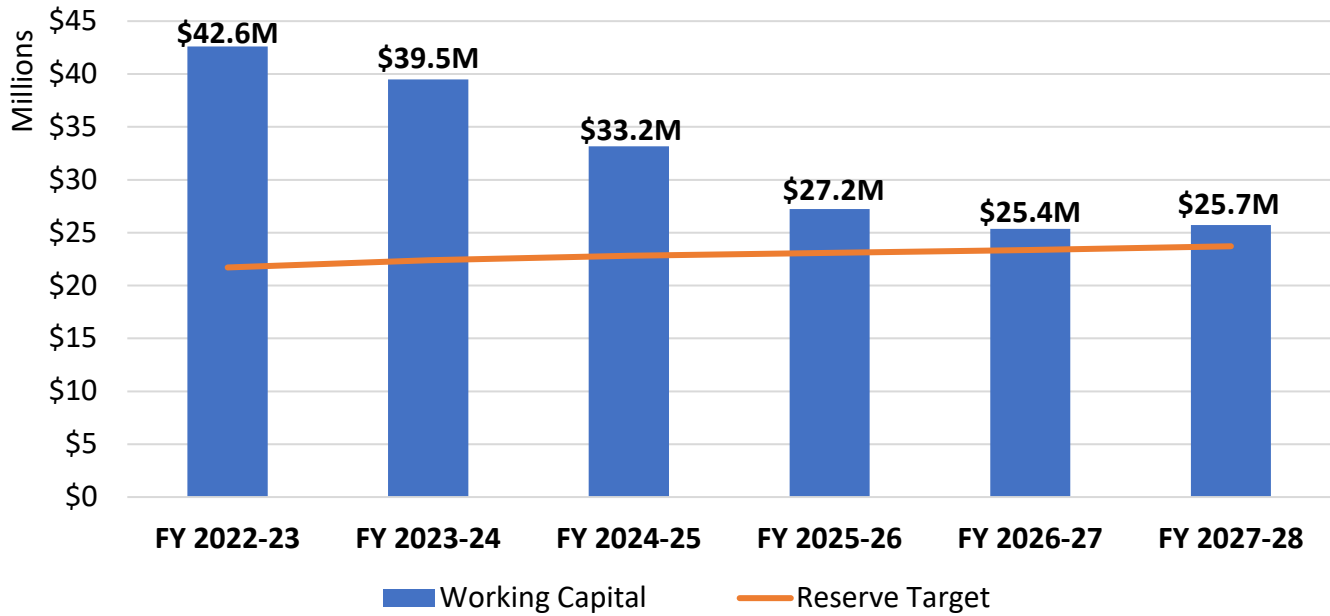
Acct No.	Description	FY 21-22		FY 22-23		FY 23-24		FY 24-25	
		Actuals		Adopted Budget		Proposed Budget		Proposed Budget	
6005	Fiscal Agent Fees	\$ 10,569	\$	3,500	\$	10,000	\$	10,250	
6006	Investment And Arbitrage Expense	34,722		19,500		40,000		41,000	
6007	Unrealized Gain / Loss - Series A 2010	2,145,513		-		-		-	
6009	Uncollectible Accounts	165,531		100,000		125,000		125,000	
6010	Other Non Operating Expense	-		-		-		-	
6011	Tax Collection Expense	12,330		4,700		12,500		12,500	
6101	Capital Operations & Maintenance Expenses	355,220		14,817,346		1,209,200		1,553,200	
7002	Tax Revenue Transfer To/From Others - Note 1	185,086		223,146		320,391		284,414	
	Transfer to Sewer Capital Fund	5,938,029		10,376,390		7,748,140		11,472,800	
	Transfer to Unrestricted Reserves	-		-		-		-	
Total Non-Operating Expenses		\$ 8,847,000	\$	25,544,582	\$	9,465,231	\$	13,499,164	
Total Wastewater Non-Operating Expenses		\$ 10,805,635	\$	30,125,137	\$	14,240,343	\$	18,279,167	

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

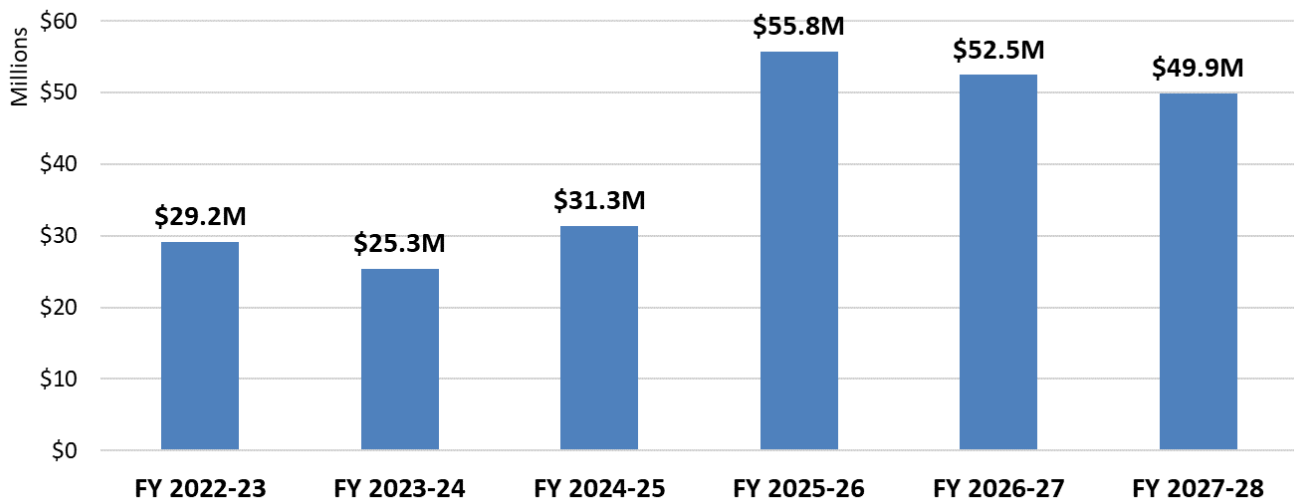
Wastewater Capital Fund

		FY 21-22	FY 22-23	FY 23-24	FY 24-25
Acct No.	Description	Actuals	Adopted Budget	Proposed Budget	Proposed Budget
	Transfer from Unrestricted Reserves	\$ 5,938,029	\$ 10,736,390	\$ 7,748,140	\$ 11,472,800
	Transfer from Restricted Reserves	-	-	-	-
4401	Facility Fee Revenues	4,917,154	3,509,529	2,474,656	13,908,716
4404	Grant Funding Revenues	-	-	-	-
	Loan Proceeds	-	-	-	-
	Total Revenue	\$ 10,855,183	\$ 14,245,919	\$ 10,222,796	\$ 25,381,516
		FY 21-22	FY 22-23	FY 23-24	FY 24-25
Acct No.	Description	Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 181,315	\$ 112,143	\$ 552,998	\$ 574,185
5002	Wages and Salaries - Part Time	-	8,632	-	-
5003	Salaries -Overtime	610	-	-	-
	Benefits Expenses	50,872	30,818	150,356	151,140
	Payroll Taxes	1,348	9,466	42,040	43,613
5070	Vacancy Factor	-	(3,223)	(35,168)	(36,266)
6101	Capital Operations and Maintenance	5,938,029	10,736,390	7,748,140	11,472,800
	Capital Projects	1,108,612	1,655,000	3,561,000	5,124,450
	Transfer Out	-	2,064,704	2,064,704	2,064,704
	Total Expenses	\$ 7,280,786	\$ 14,613,930	\$ 14,084,070	\$ 19,394,626
	Net Change in Wastewater Capital Fund	\$ 3,574,397	\$ (368,011)	\$ (3,861,274)	\$ 5,986,890

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 23-24, parks are projected to receive approximately \$10.6M in special tax assessments.

**Jurupa Community Services District
Eastvale Parks Summary
FY 2023-2024 & 2024-2025 Budget**

Description	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	FY 24-25 Proposed Budget
Operating Revenue				
Recreation Program Revenues	\$ 1,170,833	\$ 1,106,855	\$ 1,203,440	\$ 1,228,440
Community Services Revenues	1,304,032	2,049,680	2,637,995	2,766,495
Tax Assessment Revenues	9,468,977	9,594,112	10,583,938	10,965,121
Total Operating Revenue	\$ 11,943,842	\$ 12,750,647	\$ 14,425,373	\$ 14,960,056
Operating Expenses				
Park Recreation Programs	\$ 1,126,202	\$ 1,120,632	\$ 1,182,633	\$ 1,198,225
Community Services	1,346,566	1,988,658	2,390,272	2,423,598
Park and Facility Maintenance	8,033,451	8,103,210	8,598,544	8,769,769
Park Security and Facility Operations	1,018,542	1,386,758	1,331,893	1,367,262
Total Operating Expenses	\$ 11,524,761	\$ 12,599,258	\$ 13,503,342	\$ 13,758,853
Net Gain/(Loss) Parks Operating	\$ 419,081	\$ 151,389	\$ 922,031	\$ 1,201,203
Non - Operating Revenue				
Interest Income	\$ 178,439	\$ 250,000	\$ 100,000	\$ 100,000
Rental/Lease Income	134,951	180,000	175,455	180,964
Miscellaneous Income	125,381	-	-	-
Total Non Operating Revenues	\$ 438,771	\$ 430,000	\$ 275,455	\$ 280,964
Non - Operating Expenses				
Miscellaneous Expenses	\$ 292,245	\$ -	\$ 5,500	\$ 5,638
Capital Outlay	-	-	395,000	510,000
Transfers Out	246,192	507,031	695,276	228,666
Total Non - Operating Expenses	\$ 538,437	\$ 507,031	\$ 1,095,776	\$ 744,303
Total Gain/(Loss) Non - Operating	\$ (99,665)	\$ (77,031)	\$ (820,321)	\$ (463,339)
Total Gain/(Loss) Parks Funds	\$ 319,416	\$ 74,359	\$ 101,710	\$ 737,863

Eastvale Parks Operating Revenues Recreation Programs Revenues

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4260	Youth Programs	\$ 137,387	\$ 184,005	\$ 278,340	\$ 278,340
4261	Field Allocations	281,769	190,000	208,000	208,000
4262	Adult Sports	19,555	32,000	35,200	35,200
4263	Youth Sports	148,029	209,850	156,900	156,900
4264	Contract Classes	584,093	491,000	525,000	550,000
Total Recreation Programs Revenues		\$ 1,170,833	\$ 1,106,855	\$ 1,203,440	\$ 1,228,440

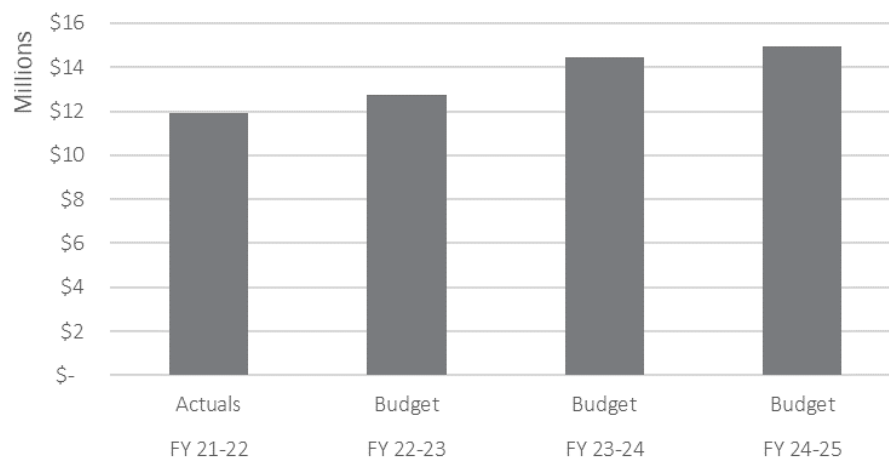
Community Services Revenues

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4220	Kids Zone - Clara Barton	\$ 199,204	\$ 308,925	\$ 298,400	\$ 319,400
4221	Kids Zone - Eastvale	89,302	126,840	162,200	179,400
4222	Kids Zone - Reagan	236,739	400,610	510,775	540,875
4223	Kids Zone - Rondo	275,058	244,155	510,775	540,875
4224	Kids Zone - Rosa Parks	153,853	433,700	510,775	540,875
4230	Special Events - PIP	154,922	167,500	225,500	225,500
4231	Special Events - Summer Concerts	8,525	13,250	12,350	12,350
4232	Special Events - Fall Festival	15,005	33,000	25,500	25,500
4233	Special Events - Winter Wonderland	14,963	14,750	10,350	10,350
4234	Special Events - Miscellaneous	44,265	39,250	25,220	25,220
4240	Reservations - HNC	980	12,500	1,000	1,000
4241	Reservations - ECC	89,754	153,600	194,100	194,100
4242	Reservations - DESI	1,140	69,100	131,050	131,050
4243	Reservations - Picnic Shelters	20,323	32,500	20,000	20,000
Total Community Services Revenues		\$ 1,304,032	\$ 2,049,680	\$ 2,637,995	\$ 2,766,495

Tax Assessment Revenues

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Tax Assessment Revenues	\$ 9,468,977	\$ 9,594,112	\$ 10,583,938	\$ 10,965,121
Total Tax Assessment Revenues		\$ 9,468,977	\$ 9,594,112	\$ 10,583,938	\$ 10,965,121
TOTAL EASTVALE PARKS REVENUES		\$ 11,943,842	\$ 12,750,647	\$ 14,425,373	\$ 14,960,056

Park Revenues



Recreation Programs – Senior Programs

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ -	\$ -	\$ 9,829	\$ 10,044
5002	Part Time Salaries	-	-	39,696	39,639
5003	Overtime Salaries	-	-	999	999
	Benefits Expense	-	-	2,288	2,308
	Payroll Taxes	-	-	3,908	4,055
5070	Vacancy Factor	-	-	(2,836)	(2,852)
5115	Office Supplies	-	-	-	-
5201	Outside Services	-	-	-	-
5209	Uniforms	-	-	-	-
5213	Advertising	-	-	-	-
5301	Materials and Supplies	-	-	5,000	5,000
5120	Board / GM Services	-	-	437	486
5121	Finance and Administration Department	-	-	541	561
5121	Accounting	-	-	353	364
5122	Information Technology Department	-	-	420	419
5123	Records Retention Department	-	-	93	91
5124	Human Resources Department	-	-	3,779	4,468
5129	Parks Department	-	-	5,895	6,070
5137	Emergency Preparedness & Safety	-	-	137	139
5131	Fleet Services	-	-	640	656
5132	Public Affairs	-	-	269	213
5133	Government Affairs	-	-	81	82
Total for Senior Programs Expenses		\$ -	\$ -	\$ 71,529	\$ 72,741

Recreation Programs – Youth Programs

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 25,067	\$ 10,365	\$ 10,623	\$ 10,868
5002	Part Time Salaries	140,603	236,573	226,485	226,460
5003	Overtime Salaries	5,048	-	-	-
	Benefits Expense	7,927	1,980	1,533	1,562
	Payroll Taxes	14,724	21,906	18,837	19,616
5070	Vacancy Factor	-	(5,416)	(12,874)	(12,925)
5115	Office Supplies	-	1,224	1,200	1,200
5201	Outside Services	51,836	23,664	21,200	21,200
5209	Uniforms	1,496	1,530	500	500
5212	Printing	-	2,040	1,500	1,500
5301	Materials and Supplies	7,698	17,544	13,000	13,000
5120	Board / GM Services	1,335	1,558	2,000	2,228
5121	Finance and Administration Department	1,807	1,828	2,477	2,569
5121	Accounting	920	1,037	1,616	1,668
5122	Information Technology Department	1,122	1,199	1,925	1,920
5123	Records Retention Department	388	398	425	415
5124	Human Resources Department	19,277	23,654	18,096	21,397
5129	Parks Department	34,439	22,324	26,997	27,794
5137	Emergency Preparedness & Safety	448	380	629	637
5131	Fleet Services	3,052	3,017	2,931	3,006
5132	Public Affairs	235	723	1,231	975
5133	Government Affairs	25	100	370	374
Total for Youth Programs Expenses		\$ 317,449	\$ 367,627	\$ 340,699	\$ 345,962

Recreation Programs – Field Allocations

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 19,225	\$ 20,879	\$ 20,180	\$ 20,857
5002	Part Time Salaries	12,877	58,641	12,695	12,807
5003	Overtime Salaries	2,290	-	-	-
	Benefits Expense	5,401	5,278	5,488	5,446
	Payroll Taxes	2,809	6,945	2,666	2,770
5070	Vacancy Factor	-	(1,835)	(2,051)	(2,094)
5115	Office Supplies	-	1,224	-	-
5201	Outside Services	25,755	2,550	2,500	2,500
5212	Printing	-	1,020	-	-
5301	Materials and Supplies	-	2,550	2,000	2,000
5120	Board / GM Services	522	610	307	342
5121	Finance and Administration Department	707	715	380	394
5121	Accounting	360	406	248	256
5122	Information Technology Department	439	469	295	295
5123	Records Retention Department	152	156	65	64
5124	Human Resources Department	8,318	10,206	2,509	2,967
5129	Parks Department	14,174	8,735	4,141	4,264
5130	Emergency Preparedness & Safety	175	149	96	98
5131	Fleet Services	1,194	1,180	450	461
5132	Public Affairs	92	283	189	149
5133	Government Affairs	10	39	57	57
Total for Field Allocations		\$ 94,502	\$ 120,200	\$ 52,215	\$ 53,633

Recreation Programs – Adult Sports

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 5,689	\$ 6,355	\$ 6,919	\$ 7,131
5002	Part Time Salaries	6,050	23,624	29,621	29,680
5003	Overtime Salaries	484	-	-	-
	Benefits Expense	1,599	1,715	1,968	1,962
	Payroll Taxes	1,038	2,599	2,915	3,035
5070	Vacancy Factor	-	(686)	(2,071)	(2,090)
5115	Office Supplies	-	510	500	500
5201	Outside Services	307	510	600	600
5212	Printing	-	1,020	-	-
5301	Materials and Supplies	2,898	2,448	3,600	3,600
5120	Board / GM Services	174	203	312	348
5121	Finance and Administration Department	236	238	387	401
5121	Accounting	120	135	252	260
5122	Information Technology Department	146	156	300	300
5123	Records Retention Department	51	52	66	65
5124	Human Resources Department	2,838	3,482	2,788	3,296
5129	Parks Department	4,784	2,912	4,214	4,338
5130	Emergency Preparedness & Safety	58	50	98	99
5131	Fleet Services	398	393	458	469
5132	Public Affairs	31	94	192	152
5133	Government Affairs	3	13	58	58
Total for Adult Sports		\$ 26,905	\$ 45,825	\$ 53,177	\$ 54,205

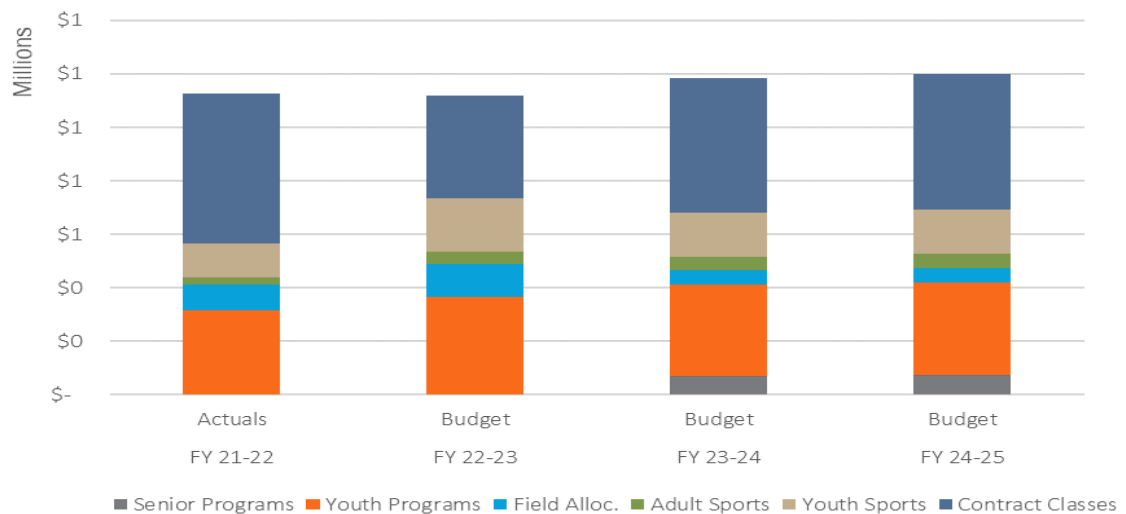
Recreation Programs – Youth Sports

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 17,197	\$ 18,417	\$ 20,180	\$ 20,857
5002	Part Time Salaries	16,615	86,118	63,674	64,848
5002	Overtime Salaries	1,939	-	-	-
	Benefits Expense	4,885	4,722	5,488	5,447
	Payroll Taxes	3,087	9,184	6,723	7,086
5070	Vacancy Factor	-	(2,369)	(4,803)	(4,912)
5115	Office Supplies	-	1,224	-	-
5201	Outside Services	19,323	26,112	20,300	20,300
5209	Uniforms	1,465	1,530	1,500	1,500
5212	Printing	-	1,020	-	-
5301	Materials and Supplies	25,660	21,318	23,950	23,950
5120	Board / GM Services	871	1,016	971	1,082
5121	Finance and Administration Department	1,178	1,192	1,203	1,248
5121	Accounting	600	676	785	810
5122	Information Technology Department	732	782	935	932
5123	Records Retention Department	253	259	206	202
5124	Human Resources Department	10,079	12,367	6,400	7,567
5129	Parks Department	20,226	14,559	13,109	13,496
5130	Emergency Preparedness & Safety	292	248	305	309
5131	Fleet Services	1,991	1,967	1,423	1,460
5132	Public Affairs	153	472	598	473
5133	Government Affairs	16	65	180	182
Total for Youth Sports		\$ 126,563	\$ 200,880	\$ 163,126	\$ 166,836

Recreation Programs – Contract Classes

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 14,192	\$ 28,686	\$ 27,060	\$ 27,687
5002	Part Time Salaries	21,150	23,121	13,299	13,417
5003	Overtime Salaries	(46)	-	-	-
	Benefits Expense	3,805	9,750	5,128	5,201
	Payroll Taxes	3,172	4,209	3,297	3,398
5070	Vacancy Factor	-	(1,315)	(2,439)	(2,485)
5106	Postage	10,131	10,200	12,000	12,000
5110	Rents and Leases	3,886	3,000	3,000	3,000
5115	Office Supplies	785	1,224	1,200	1,200
5201	Outside Services	418,180	211,140	318,000	318,000
5212	Printing	35,649	41,616	54,000	54,000
5301	Materials and Supplies	400	1,000	1,500	1,500
5120	Board / GM Services	1,858	2,168	3,092	3,444
5121	Finance and Administration Department	2,514	2,543	3,829	3,972
5121	Accounting	1,280	1,442	2,498	2,578
5122	Information Technology Department	1,562	1,668	2,975	2,968
5123	Records Retention Department	540	553	657	642
5124	Human Resources Department	6,654	8,165	3,080	3,641
5129	Parks Department	29,839	31,059	41,735	42,968
5130	Emergency Preparedness & Safety	624	529	972	985
5131	Fleet Services	4,247	4,197	4,531	4,647
5132	Public Affairs	327	1,007	1,902	1,507
5133	Government Affairs	35	140	572	578
Total for Contract Classes		\$ 560,784	\$ 386,101	\$ 501,888	\$ 504,848
TOTAL EASTVALE PARK RECREATION PROGRAMS		\$ 1,126,202	\$ 1,120,632	\$ 1,182,633	\$ 1,198,225

Recreation Programs



Community Services – Kid Zone Clara Barton

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 10,706	\$ 9,543	\$ 10,623	\$ 10,868
5002	Part Time Salaries	99,101	146,937	157,975	157,953
5003	Overtime Salaries	643	-	-	-
	Benefits Expense	2,466	1,853	1,785	1,822
	Payroll Taxes	9,758	13,850	13,386	13,934
5070	Vacancy Factor	-	(3,444)	(9,188)	(9,229)
5105	Training	-	250	250	250
5110	Rents and Leases	-	3,954	3,992	4,100
5115	Office Supplies	26	1,224	-	-
5201	Outside Services	845	13,486	14,000	14,000
5209	Uniforms	1,197	1,224	2,000	2,000
5212	Printing	-	2,958	2,900	2,900
5301	Materials and Supplies	4,522	19,788	10,000	10,000
5506	Wireless Devices	-	-	-	-
5601	IT Equipment	-	500	-	-
5120	Board / GM Services	755	881	1,472	1,639
5121	Finance and Administration Department	1,021	1,033	1,823	1,891
	Accounting	520	586	1,189	1,227
5122	Information Technology Department	634	678	1,416	1,413
5123	Records Retention Department	219	225	313	305
5124	Human Resources Department	9,394	11,527	12,868	15,215
5129	Parks Department	18,122	12,618	19,866	20,453
5130	Emergency Preparedness & Safety	253	215	463	469
5131	Fleet Services	1,725	1,705	2,157	2,212
5132	Public Affairs	133	409	906	717
5133	Government Affairs	14	57	272	275
Total for Kids Zone - Clara Barton		\$ 162,055	\$ 242,056	\$ 250,466	\$ 254,414

Community Services – Kid Zone Eastvale

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 10,155	\$ 9,543	\$ 10,623	\$ 10,868
5002	Part Time Salaries	58,603	52,106	94,302	94,325
5003	Overtime Salaries	643	-	-	-
	Benefits Expense	1,998	1,853	1,785	1,823
	Payroll Taxes	6,131	5,360	8,320	8,655
5070	Vacancy Factor	-	(1,377)	(5,752)	(5,784)
5105	Training	-	250	250	250
5115	Office Supplies	-	816	-	-
5201	Outside Services	-	4,000	4,000	4,000
5209	Uniforms	900	1,020	1,000	1,000
5212	Printing	-	2,550	2,500	2,500
5301	Materials and Supplies	1,127	13,464	6,200	6,200
5506	Wireless Devices	-	-	-	-
5601	IT Equipment	-	510	-	-
5120	Board / GM Services	522	610	872	971
5121	Finance and Administration Department	707	715	1,080	1,120
	Accounting	360	406	704	727
5122	Information Technology Department	439	469	839	837
5123	Records Retention Department	152	156	185	181
5124	Human Resources Department	6,556	8,045	8,008	9,468
5129	Parks Department	12,590	8,735	11,770	12,118
5130	Emergency Preparedness & Safety	175	149	274	278
5131	Fleet Services	1,194	1,180	1,278	1,310
5132	Public Affairs	92	283	537	425
5133	Government Affairs	10	39	161	163
Total for Kids Zone - Eastvale		\$ 102,355	\$ 110,881	\$ 148,937	\$ 151,436

Community Services – Kid Zone Reagan

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 11,593	\$ 9,543	\$ 10,623	\$ 10,868
5002	Part Time Salaries	103,950	166,707	225,880	225,850
5003	Overtime Salaries	1,547	-	-	-
	Benefits Expense	4,463	1,853	1,785	1,823
	Payroll Taxes	10,251	15,615	18,789	19,565
5070	Vacancy Factor	-	(3,874)	(12,854)	(12,905)
5105	Training	-	255	250	250
5110	Rents and Leases	-	4,386	4,500	4,600
5115	Office Supplies	71	1,224	-	-
5201	Outside Services	659	13,486	14,000	14,000
5209	Uniforms	1,169	1,224	2,000	2,000
5212	Printing	-	2,958	2,900	2,900
5301	Materials and Supplies	2,131	19,788	10,000	10,000
5506	Wireless Devices	-	-	-	-
5601	IT Equipment	-	510	-	-
5120	Board / GM Services	755	881	1,969	2,194
5121	Finance and Administration Department	1,021	1,033	2,439	2,530
	Accounting	520	586	1,591	1,642
5122	Information Technology Department	634	678	1,895	1,890
5123	Records Retention Department	219	225	418	409
5124	Human Resources Department	9,394	11,527	18,050	21,342
5129	Parks Department	18,122	12,618	26,582	27,367
5130	Emergency Preparedness & Safety	253	215	619	627
5131	Fleet Services	1,725	1,705	2,886	2,960
5132	Public Affairs	133	409	1,212	960
5133	Government Affairs	14	57	364	368
Total for Kids Zone - Reagan		\$ 168,626	\$ 263,607	\$ 335,897	\$ 341,239

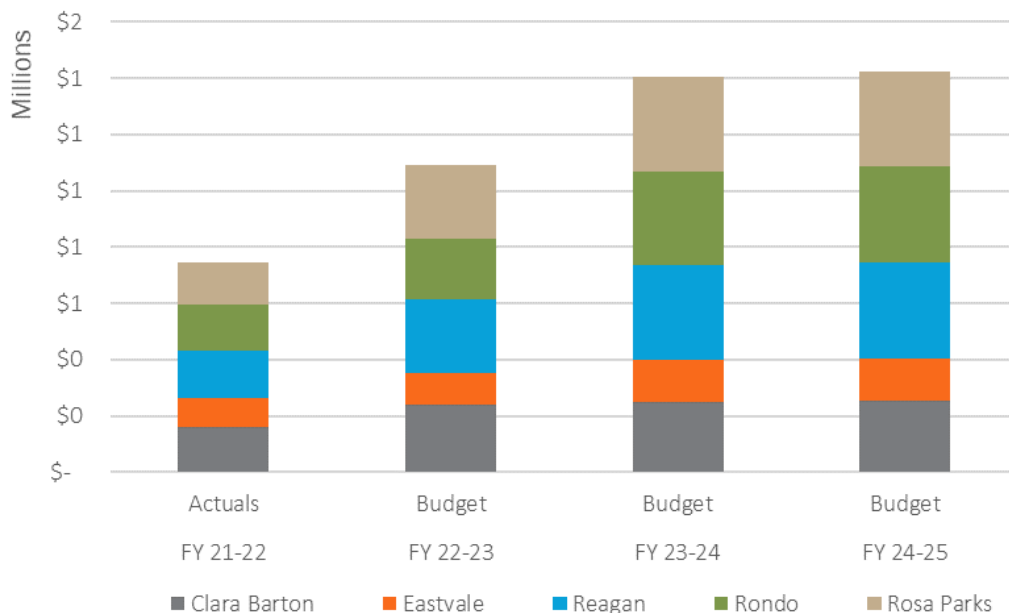
Community Services – Kid Zone Rondo

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 10,168	\$ 9,543	\$ 10,623	\$ 10,868
5002	Part Time Salaries	102,356	126,328	225,881	225,850
5003	Overtime Salaries	643	-	-	-
	Benefits Expense	2,189	1,853	1,785	1,823
	Payroll Taxes	10,047	11,993	18,789	19,565
5070	Vacancy Factor	-	(2,994)	(12,854)	(12,905)
5105	Training	150	255	250	250
5110	Rents and Leases	-	1,603	1,650	1,700
5115	Office Supplies	16	1,224	-	-
5201	Outside Services	648	8,896	14,000	14,000
5209	Uniforms	1,193	1,224	2,000	2,000
5212	Printing	-	2,958	2,900	2,900
5301	Materials and Supplies	1,307	18,768	10,000	10,000
5506	Wireless Devices	-	-	-	-
5601	IT Equipment	-	510	-	-
5120	Board / GM Services	755	881	1,949	2,171
5121	Finance and Administration Department	1,021	1,033	2,414	2,504
	Accounting	520	586	1,575	1,625
5122	Information Technology Department	634	678	1,876	1,871
5123	Records Retention Department	219	225	414	405
5124	Human Resources Department	9,394	11,527	18,050	21,342
5129	Parks Department	18,122	12,618	26,312	27,089
5130	Emergency Preparedness & Safety	253	215	613	621
5131	Fleet Services	1,725	1,705	2,857	2,930
5132	Public Affairs	133	409	1,199	950
5133	Government Affairs	14	57	361	365
Total for Kids Zone - Rondo		\$ 161,508	\$ 212,093	\$ 332,643	\$ 337,923

Community Services – Kid Zone Rosa Parks

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 9,528	\$ 9,543	\$ 10,623	\$ 10,868
5002	Part Time Salaries	91,425	166,707	225,880	225,850
5003	Overtime Salaries	681	-	-	-
	Benefits Expense	2,498	1,853	1,785	1,823
	Payroll Taxes	9,064	15,615	18,789	19,565
5070	Vacancy Factor	-	(3,874)	(12,854)	(12,905)
5105	Training	-	255	250	250
5110	Rents and Leases	-	4,080	3,880	4,000
5115	Office Supplies	134	1,224	-	-
5201	Outside Services	682	13,486	14,000	14,000
5209	Uniforms	1,193	1,224	2,000	2,000
5212	Printing	-	2,958	2,900	2,900
5301	Materials and Supplies	2,815	19,788	10,000	10,000
5506	Wireless Devices	-	-	-	-
5601	IT Equipment	-	510	-	-
5120	Board / GM Services	755	881	1,965	2,188
5121	Finance and Administration Department	1,021	1,033	2,433	2,524
	Accounting	520	586	1,587	1,638
5122	Information Technology Department	634	678	1,891	1,886
5123	Records Retention Department	219	225	417	408
5124	Human Resources Department	9,394	11,527	18,050	21,342
5129	Parks Department	18,122	12,618	26,519	27,303
5130	Emergency Preparedness & Safety	253	215	618	626
5131	Fleet Services	1,725	1,705	2,879	2,953
5132	Public Affairs	133	409	1,209	957
5133	Government Affairs	14	57	363	368
Total for Kids Zone - Rosa Parks		\$ 150,811	\$ 263,301	\$ 335,184	\$ 340,543

Kid Zone Expenses



Community Services – Special Events Picnic in the Park

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 11,655	\$ 17,087	\$ 20,198	\$ 20,745
5002	Part Time Salaries	8,950	12,230	15,919	15,856
5003	Overtime Salaries	14,282	9,835	25,005	25,004
	Benefits Expense	7,125	4,315	4,051	4,083
	Payroll Taxes	2,790	2,418	2,871	2,962
5070	Vacancy Factor	-	(918)	(3,402)	(3,433)
5201	Outside Services	165,410	194,565	211,000	211,000
5212	Printing	-	4,080	15,000	15,000
5301	Materials and Supplies	20,609	10,200	10,000	10,000
5120	Board / GM Services	1,161	1,355	2,132	2,375
5121	Finance and Administration Department	1,571	1,590	2,641	2,739
	Accounting	800	901	1,723	1,778
5122	Information Technology Department	976	1,043	2,052	2,047
5123	Records Retention Department	337	346	453	443
5124	Human Resources Department	3,229	3,962	2,758	3,260
5129	Parks Department	17,816	19,412	28,782	29,632
5130	Emergency Preparedness & Safety	390	330	670	679
5131	Fleet Services	2,654	2,623	3,125	3,205
5132	Public Affairs	205	629	1,312	1,039
5133	Government Affairs	22	87	395	399
Total for Special Events - PIP		\$ 259,983	\$ 286,091	\$ 346,683	\$ 348,814

Community Services – Special Events Summer Concerts

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 12,975	\$ 21,122	\$ 24,618	\$ 25,322
5002	Part Time Salaries	2,020	5,697	6,650	6,505
5003	Overtime Salaries	3,086	2,952	3,496	3,496
	Benefits Expense	3,265	5,316	5,263	5,268
	Payroll Taxes	1,488	2,162	2,499	2,564
5070	Vacancy Factor	-	(745)	(2,126)	(2,158)
5201	Outside Services	40,840	32,720	49,400	49,400
5212	Printing	-	2,500	2,500	2,500
5301	Materials and Supplies	1,887	1,800	3,100	3,100
5120	Board / GM Services	290	339	675	752
5121	Finance and Administration Department	392	397	836	867
	Accounting	200	225	545	563
5122	Information Technology Department	244	261	650	648
5123	Records Retention Department	84	86	143	140
5124	Human Resources Department	2,349	2,882	2,386	2,821
5129	Parks Department	5,832	4,853	9,113	9,382
5130	Emergency Preparedness & Safety	97	83	212	215
5131	Fleet Services	664	656	989	1,015
5132	Public Affairs	51	157	415	329
5133	Government Affairs	5	22	125	126
Total for Special Events - Summer Concerts		\$ 75,771	\$ 83,485	\$ 111,491	\$ 112,857

Community Services – Special Events Fall Festival

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 9,429	\$ 17,087	\$ 20,198	\$ 20,745
5002	Part Time Salaries	2,072	5,530	6,448	6,098
5003	Overtime Salaries	2,175	2,952	2,497	2,497
	Benefits Expense	2,376	4,315	4,051	4,083
	Payroll Taxes	1,092	1,805	2,118	2,152
5070	Vacancy Factor	-	(634)	(1,766)	(1,779)
5201	Outside Services	25,734	22,600	31,400	31,400
5212	Printing	122	2,500	2,500	2,500
5301	Materials and Supplies	3,074	7,700	6,600	6,600
5120	Board / GM Services	232	271	524	583
5121	Finance and Administration Department	314	318	648	673
	Accounting	160	180	423	437
5122	Information Technology Department	195	209	504	503
5123	Records Retention Department	67	69	111	109
5124	Human Resources Department	2,349	2,882	2,034	2,405
5129	Parks Department	5,094	3,882	7,068	7,277
5130	Emergency Preparedness & Safety	78	66	165	167
5131	Fleet Services	531	525	767	787
5132	Public Affairs	41	126	322	255
5133	Government Affairs	4	17	97	98
Total for Special Events - Fall Festival		\$ 55,140	\$ 72,400	\$ 86,710	\$ 87,590

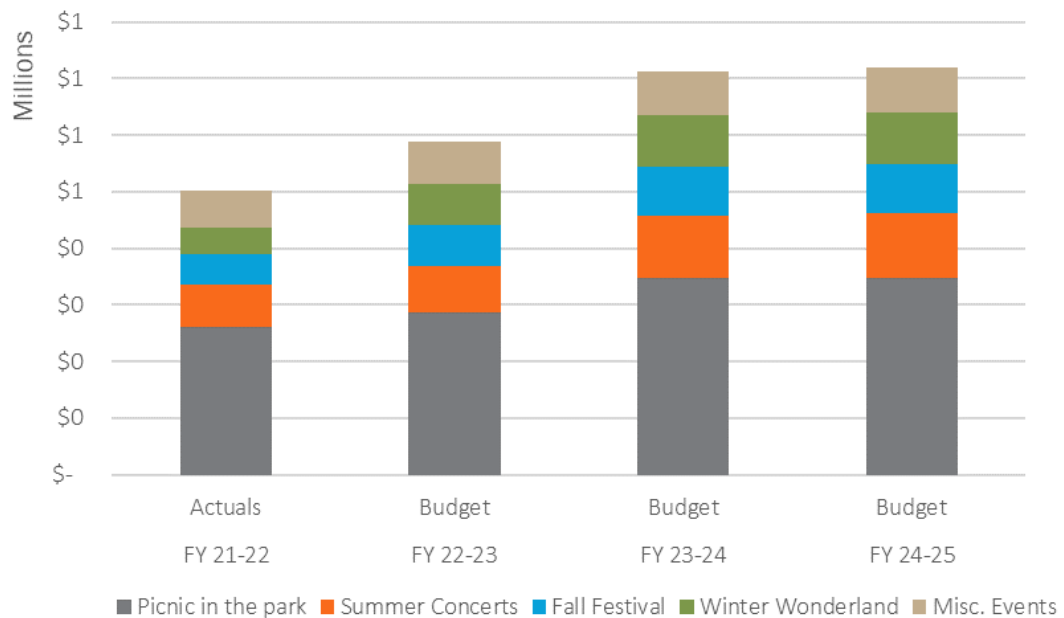
Community Services – Special Events Winter Wonderland

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 9,337	\$ 17,087	\$ 20,198	\$ 20,745
5002	Part Time Salaries	3,070	5,194	6,448	6,098
5003	Overtime Salaries	2,356	2,950	2,997	2,996
	Benefits Expense	2,259	4,315	4,051	4,084
	Payroll Taxes	1,191	1,790	2,118	2,152
5070	Vacancy Factor	-	(627)	(1,791)	(1,804)
5201	Outside Services	15,902	18,900	29,000	29,000
5212	Printing	122	2,000	2,500	2,500
5301	Materials and Supplies	1,977	9,800	12,000	12,000
5120	Board / GM Services	290	339	549	612
5121	Finance and Administration Department	393	397	680	705
	Accounting	200	225	444	458
5122	Information Technology Department	244	261	528	527
5123	Records Retention Department	84	86	117	114
5124	Human Resources Department	2,348	2,882	2,034	2,405
5129	Parks Department	5,832	4,853	7,411	7,630
5130	Emergency Preparedness & Safety	97	83	173	175
5131	Fleet Services	664	656	805	825
5132	Public Affairs	51	157	338	268
5133	Government Affairs	5	22	102	103
Total for Special Events - Winter Wonderland		\$ 46,422	\$ 71,370	\$ 90,700	\$ 91,593

Community Services – Special Events Miscellaneous

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 9,337	\$ 17,087	\$ 20,198	\$ 20,745
5002	Part Time Salaries	3,070	5,194	8,060	8,131
5003	Overtime Salaries	2,356	2,950	3,996	3,995
	Benefits Expense	2,283	4,315	4,051	4,083
	Payroll Taxes	1,554	2,687	2,246	2,320
5070	Vacancy Factor	-	(846)	(1,928)	(1,964)
5201	Outside Services	28,151	22,500	19,300	19,300
5212	Printing	435	4,000	4,000	4,000
5301	Materials and Supplies	8,096	8,670	7,000	7,000
5120	Board / GM Services	232	271	456	508
5121	Finance and Administration Department	314	318	565	586
	Accounting	160	180	368	380
5122	Information Technology Department	195	209	439	438
5123	Records Retention Department	67	69	97	95
5124	Human Resources Department	2,936	3,602	2,034	2,405
5129	Parks Department	5,612	3,882	6,155	6,337
5130	Emergency Preparedness & Safety	78	66	143	145
5131	Fleet Services	531	525	668	685
5132	Public Affairs	41	126	281	222
5133	Government Affairs	4	17	84	85
Total for Special Events - Miscellaneous		\$ 65,454	\$ 75,822	\$ 78,214	\$ 79,497

Special Events Expenses



Community Services – Reservation HNC

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 3,851	\$ 6,708	\$ 4,094	\$ 4,189
5002	Part Time Salaries	2,466	9,214	-	-
5003	Overtime Salaries	(8)	-	-	-
	Benefits Expense	938	2,237	704	712
	Payroll Taxes	550	1,501	341	349
5070	Vacancy Factor	-	(393)	(257)	(263)
5201	Outside Services	575	1,020	-	-
5212	Printing	-	204	-	-
5301	Materials and Supplies	24	1,530	-	-
5120	Board / GM Services	58	68	35	39
5121	Finance and Administration Department	79	79	43	44
	Accounting	40	45	28	29
5122	Information Technology Department	49	52	33	33
5123	Records Retention Department	17	17	7	7
5124	Human Resources Department	1,272	1,561	311	368
5129	Parks Department	1,884	971	467	481
5130	Emergency Preparedness & Safety	20	17	11	11
5131	Fleet Services	133	131	51	52
5132	Public Affairs	10	31	21	17
5133	Government Affairs	1	4	6	6
Total for Reservations - HNC		\$ 11,957	\$ 24,998	\$ 5,896	\$ 6,075

Community Services – Reservation ECC

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 5,524	\$ 11,109	\$ 18,873	\$ 19,309
5002	Part Time Salaries	6,773	54,117	38,890	38,828
5003	Overtime Salaries	63	1,181	999	999
	Benefits Expense	1,484	3,726	3,464	3,718
	Payroll Taxes	1,088	5,659	4,651	4,808
5070	Vacancy Factor	-	(1,516)	(3,344)	(3,383)
5105	Training	-	255	-	-
5115	Office Supplies	-	1,020	-	-
5201	Outside Services	2,498	17,340	20,400	20,400
5209	Uniforms	-	510	1,000	1,000
5212	Printing	-	1,734	3,000	3,000
5301	Materials and Supplies	3	29,784	9,000	9,000
5601	IT Equipment	-	-	-	-
5120	Board / GM Services	581	677	688	767
5121	Finance and Administration Department	786	795	852	884
	Accounting	400	451	556	574
5122	Information Technology Department	488	521	662	661
5123	Records Retention Department	169	173	146	143
5124	Human Resources Department	5,382	6,604	4,409	5,214
5129	Parks Department	12,281	9,706	9,290	9,564
5130	Emergency Preparedness & Safety	195	165	216	219
5131	Fleet Services	1,327	1,312	1,009	1,034
5132	Public Affairs	102	315	423	335
5133	Government Affairs	11	44	127	129
Total for Reservations - ECC		\$ 39,155	\$ 145,680	\$ 115,313	\$ 117,202

Community Services – Reservation DESI

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 5,265	\$ 11,109	\$ 13,484	\$ 13,792
5002	Part Time Salaries	363	26,974	20,553	20,532
5003	Overtime Salaries	167	1,181	2,497	2,497
	Benefits Expense	1,305	3,726	3,004	3,043
	Payroll Taxes	484	3,232	2,668	2,759
5070	Vacancy Factor	-	(924)	(2,110)	(2,131)
5105	Training	-	408	-	-
5115	Office Supplies	-	1,020	-	-
5201	Outside Services	11,559	17,340	27,025	27,025
5209	Uniforms	-	1,020	2,000	2,000
5212	Printing	504	3,774	3,000	3,000
5301	Materials and Supplies	-	1,020	1,000	1,000
5601	IT Equipment	-	-	-	-
5120	Board / GM Services	290	339	517	576
5121	Finance and Administration Department	393	397	641	665
	Accounting	200	225	418	432
5122	Information Technology Department	244	261	498	497
5123	Records Retention Department	84	86	110	107
5124	Human Resources Department	3,033	3,722	2,596	3,070
5129	Parks Department	6,449	4,853	6,985	7,192
5130	Emergency Preparedness & Safety	97	83	163	165
5131	Fleet Services	664	656	758	778
5132	Public Affairs	51	157	318	252
5133	Government Affairs	5	22	96	97
Total for Reservations - DESI		\$ 31,159	\$ 80,681	\$ 86,222	\$ 87,346

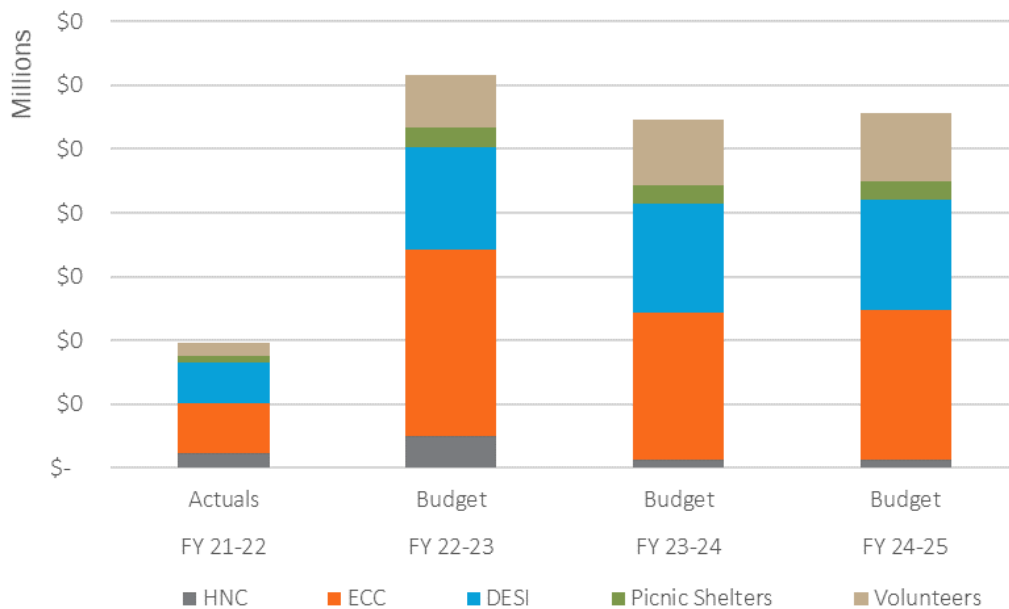
Community Services – Reservation Picnic Shelters

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 2,169	\$ 2,364	\$ 6,592	\$ 6,744
5002	Part Time Salaries	75	4,356	-	-
	Benefits Expense	539	714	1,516	1,534
	Payroll Taxes	166	550	533	544
5070	Vacancy Factor	-	(160)	(432)	(441)
5115	Office Supplies	-	1,020	1,000	1,000
5201	Outside Services	24	1,224	-	-
5212	Printing	-	1,530	-	-
5301	Materials and Supplies	-	1,530	2,500	2,500
5120	Board / GM Services	58	68	82	92
5121	Finance and Administration Department	79	79	102	106
	Accounting	40	45	66	69
5122	Information Technology Department	49	52	79	79
5123	Records Retention Department	17	17	17	17
5124	Human Resources Department	685	840	502	594
5129	Parks Department	1,356	971	1,111	1,143
5130	Emergency Preparedness & Safety	20	17	26	26
5131	Fleet Services	133	131	121	124
5132	Public Affairs	10	31	51	40
5133	Government Affairs	1	4	15	15
Total for Reservations - Picnic Shelters		\$ 5,419	\$ 15,384	\$ 13,881	\$ 14,185

Community Services – Reservation Volunteers

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 3,563	\$ 6,343	\$ 9,822	\$ 10,046
5002	Part Time Salaries	21	15,414	19,344	19,312
	Benefits Expense	681	1,347	2,282	2,312
	Payroll Taxes	265	1,854	2,291	2,372
5070	Vacancy Factor	-	(499)	(1,687)	(1,702)
5115	Office Supplies	-	1,224	-	-
5201	Outside Services	210	3,570	10,000	10,000
5209	Uniforms	-	510	-	-
5212	Printing	-	1,020	-	-
5301	Materials and Supplies	(6)	4,794	1,000	1,000
5604	Software Maintenance	-	-	500	500
5120	Board / GM Services	116	135	308	343
5121	Finance and Administration Department	157	159	382	396
	Accounting	80	90	249	257
5122	Information Technology Department	98	104	297	296
5123	Records Retention Department	34	35	65	64
5124	Human Resources Department	1,957	2,401	2,225	2,631
5129	Parks Department	3,249	1,941	4,162	4,285
5130	Emergency Preparedness & Safety	39	33	97	98
5131	Fleet Services	265	262	452	463
5132	Public Affairs	20	63	190	150
5133	Government Affairs	2	9	57	58
	Total for Volunteers	\$ 10,751	\$ 40,809	\$ 52,036	\$ 52,883
	TOTAL COMMUNITY SERVICES EXPENSES	\$ 1,346,566	\$ 1,988,658	\$ 2,390,272	\$ 2,423,598

Reservation Expenses



Eastvale Parks Operating Expenses – Park & Facility Maintenance

Park & Facility Maintenance – HNC Facility

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 28,558	\$ 31,899	\$ 46,106	\$ 47,565
5003	Overtime Salaries	1,272	-	2,009	2,009
	Benefits Expense	7,626	8,428	17,946	18,135
	Payroll Taxes	2,352	2,453	3,592	3,704
5070	Vacancy Factor	-	(856)	(3,483)	(3,571)
5201	Outside Services	22,271	25,500	25,000	25,000
5212	Printing	-	2,550	-	-
5301	Materials and Supplies	1,609	-	2,500	2,500
5120	Board / GM Services	1,045	1,219	633	705
5121	Finance and Administration Department	1,354	1,431	784	813
	Accounting	780	811	511	528
5122	Information Technology Department	878	938	609	607
5123	Records Retention Department	304	311	134	131
5124	Human Resources Department	8,318	10,206	3,533	4,177
5129	Parks Department	23,511	17,471	8,542	8,795
5130	Emergency Preparedness & Safety	351	297	199	202
5131	Fleet Services	2,389	2,361	927	951
5132	Public Affairs	184	566	389	308
5133	Government Affairs	20	79	117	118
Total for HNC Facility Maintenance		\$ 102,823	\$ 105,665	\$ 110,049	\$ 112,678

Park & Facility Maintenance – ECC Facility

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 59,239	\$ 42,725	\$ 59,212	\$ 61,497
5002	Part Time Salaries	24,600	71,408	84,428	86,803
5003	Overtime Salaries	1,460	3,502	3,496	3,496
	Benefits Expense	12,893	10,542	21,982	22,169
	Payroll Taxes	7,193	8,953	11,326	11,983
5070	Vacancy Factor	-	(2,743)	(9,022)	(9,297)
5201	Outside Services	130,786	112,797	103,742	103,742
5301	Materials and Supplies	34,202	29,580	51,000	51,000
5501	Electricity	152,261	306,000	200,000	220,000
5502	Water	21,980	56,100	30,000	35,000
5503	Refuse	11,151	10,200	12,000	12,000
5504	Gas	-	-	30,000	30,000
5120	Board / GM Services	3,948	4,607	4,212	4,692
5121	Finance and Administration Department	5,116	5,405	5,216	5,411
	Accounting	2,948	3,065	3,403	3,512
5122	Information Technology Department	3,318	3,545	4,053	4,043
5123	Records Retention Department	1,147	1,176	894	874
5124	Human Resources Department	30,628	37,583	11,008	13,016
5129	Parks Department	75,559	66,001	56,858	58,538
5130	Emergency Preparedness & Safety	1,326	1,123	1,324	1,341
5131	Fleet Services	9,024	8,918	6,173	6,331
5132	Public Affairs	695	2,139	2,592	2,052
5133	Government Affairs	74	297	779	788
Total for ECC Facility Maintenance		\$ 589,548	\$ 782,923	\$ 694,678	\$ 728,992

Park & Facility Maintenance – Desi Facility

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 28,138	\$ 36,163	\$ 49,645	\$ 51,445
5003	Overtime Salaries	2,187	-	2,009	2,009
	Benefits Expense	9,257	9,483	18,885	19,052
	Payroll Taxes	2,839	2,776	3,866	4,004
5070	Vacancy Factor	-	(968)	(3,720)	(3,825)
5201	Outside Services	79,140	49,984	87,400	87,400
5301	Materials and Supplies	13,545	5,100	10,000	10,000
5407	General Repairs	-	-	5,000	5,000
5410	Tree Maintenance	5,625	5,814	7,000	7,000
5501	Electricity	5,814	30,600	36,000	40,000
5502	Water	10,077	25,500	20,000	20,000
5503	Refuse	2,553	10,200	4,200	4,200
5504	Gas	-	-	360	360
5505	Phone	-	-	3,000	3,000
5120	Board / GM Services	929	1,084	1,699	1,893
5121	Finance and Administration Department	1,257	1,272	2,104	2,183
	Accounting	640	721	1,373	1,417
5122	Information Technology Department	781	834	1,635	1,631
5123	Records Retention Department	270	277	361	353
5124	Human Resources Department	7,144	8,765	3,820	4,516
5129	Parks Department	18,343	15,530	22,938	23,616
5130	Emergency Preparedness & Safety	312	264	534	541
5131	Fleet Services	2,123	2,098	2,490	2,554
5132	Public Affairs	164	503	1,046	828
5133	Government Affairs	18	70	314	318
Total for Desi Facility Maintenance		\$ 191,155	\$ 206,071	\$ 281,960	\$ 289,494

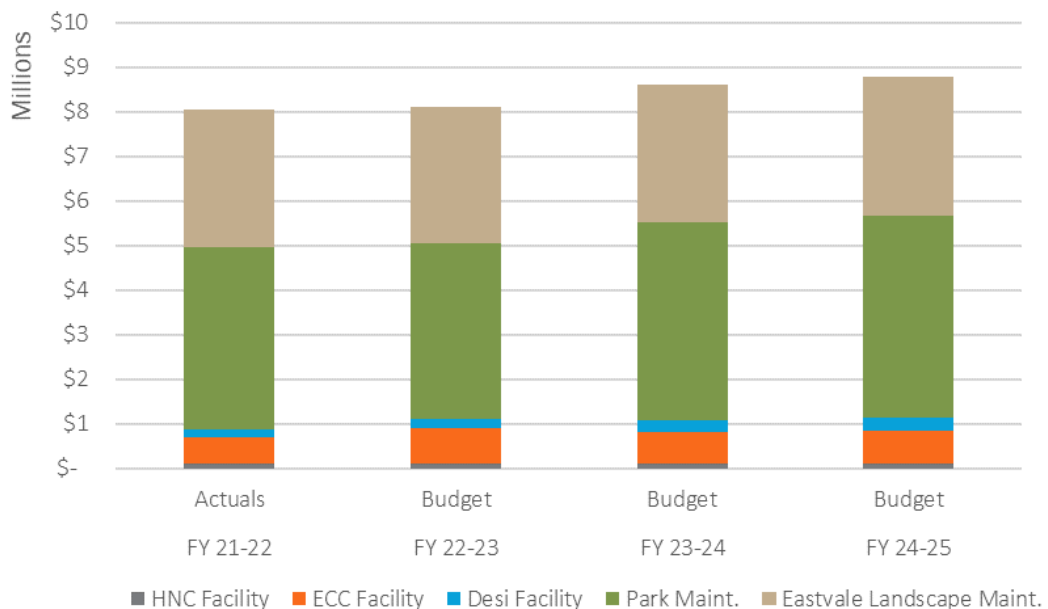
Park & Facility Maintenance – Park Maintenance

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 704,862	\$ 742,998	\$ 767,859	\$ 791,694
5002	Part Time Salaries	64,046	178,534	201,902	217,109
5003	Overtime Salaries	57,328	24,999	49,997	49,997
	Benefits Expense	244,058	253,040	367,510	369,992
	Payroll Taxes	64,214	71,546	76,439	80,203
5070	Vacancy Factor	-	(25,422)	(73,185)	(75,450)
5201	Outside Services	716,044	616,400	695,000	695,000
5209	Uniforms	32,392	35,000	30,290	30,290
5210	Equipment Rental	-	12,750	10,000	10,000
5301	Materials and Supplies	270,397	353,430	370,000	370,000
5407	General Repairs	18,464	-	20,000	20,000
5410	Tree Maintenance	187,163	200,000	150,000	150,000
5411	Planting Repairs	1,679	80,000	80,000	80,000
5412	Irrigation Repairs	98,311	91,800	90,000	90,000
5501	Electricity	246,508	-	275,000	275,000
5502	Water	580,235	575,000	600,000	625,000
5503	Refuse	106,762	75,000	120,000	120,000
5120	Board / GM Services	19,448	22,694	26,599	29,628
5121	Finance and Administration Department	26,316	26,627	32,941	34,169
	Accounting	13,403	15,099	21,490	22,180
5122	Information Technology Department	16,347	17,466	25,596	25,533
5123	Records Retention Department	5,652	5,791	5,648	5,521
5124	Human Resources Department	150,990	185,272	74,091	87,604
5129	Parks Department	385,265	325,153	359,042	369,648
5130	Emergency Preparedness & Safety	6,531	5,533	8,361	8,471
5131	Fleet Services	44,456	43,937	38,982	39,976
5132	Public Affairs	3,426	10,537	16,366	12,961
5133	Government Affairs	367	1,462	4,921	4,977
	Total for Park Maintenance	\$ 4,064,664	\$ 3,944,647	\$ 4,444,849	\$ 4,539,502

Park & Facility Maintenance – Landscape Frontage

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 84,520	\$ 88,278	\$ 93,114	\$ 96,351
5002	Part Time Salaries	14,797	-	-	-
5003	Overtime Salaries	2,486	14,998	-	-
	Benefits Expense	22,198	24,313	34,415	34,567
	Payroll Taxes	7,925	6,689	7,228	7,476
5070	Vacancy Factor	-	(2,686)	(6,738)	(6,920)
5201	Outside Services	1,152,260	1,200,000	1,200,000	1,200,000
5301	Materials and Supplies	-	6,120	5,000	5,000
5407	General Repairs	8,735	40,800	20,000	20,000
5410	Tree Maintenance	246,354	305,000	340,000	360,000
5411	Planting Repairs	-	-	20,000	20,000
5412	Irrigation Repairs	503,247	346,800	400,000	400,000
5501	Electricity	34,321	56,100	45,000	45,000
5502	Water	680,828	586,500	600,000	600,000
5120	Board / GM Services	15,500	18,088	14,868	16,561
5121	Finance and Administration Department	20,974	21,222	18,413	19,100
	Accounting	10,683	12,034	12,012	12,398
5122	Information Technology Department	13,029	13,921	14,308	14,272
5123	Records Retention Department	4,505	4,616	3,157	3,086
5124	Human Resources Department	10,568	12,968	7,172	8,480
5129	Parks Department	208,668	259,152	200,695	206,623
5130	Emergency Preparedness & Safety	5,205	4,410	4,673	4,735
5131	Fleet Services	35,432	35,018	21,790	22,345
5132	Public Affairs	2,731	8,398	9,148	7,245
5133	Government Affairs	292	1,165	2,751	2,782
	Total for Eastvale Landscape Frontage	\$ 3,085,261	\$ 3,063,904	\$ 3,067,007	\$ 3,099,103
	TOTAL FOR PARK AND FACILITY MAINTENANCE	\$ 8,033,451	\$ 8,103,210	\$ 8,598,544	\$ 8,769,769

Park & Facility Maintenance Expenses



Park Security & Facility Operations – Parks Security

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 44,375	\$ 73,998	\$ 107,883	\$ 110,429
5002	Part Time Salaries	1,123	16,420	-	-
5003	Overtime Salaries	1,607	2,499	2,497	2,497
	Benefits Expense	10,408	18,019	36,233	36,264
	Payroll Taxes	3,854	7,651	9,052	9,247
5070	Vacancy Factor	-	(2,372)	(7,783)	(7,922)
5201	Outside Services	328,969	278,200	290,000	305,000
5120	Board / GM Services	1,800	2,100	2,576	2,869
5121	Finance and Administration Department	2,435	2,464	3,190	3,309
	Accounting	1,240	1,616	2,081	2,148
5122	Information Technology Department	1,513	1,397	2,479	2,473
5123	Records Retention Department	523	536	547	535
5124	Human Resources Department	11,547	14,169	4,207	4,975
5129	Parks Department	33,479	30,089	34,771	35,798
5130	Emergency Preparedness & Safety	604	512	810	820
5131	Fleet Services	4,114	4,066	3,775	3,871
5132	Public Affairs	317	975	1,585	1,255
5133	Government Affairs	34	135	477	482
Total for Parks Security		\$ 447,942	\$ 452,475	\$ 494,379	\$ 514,050

Park Security & Facility Operations – HNC Reception Ops

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 29,792	\$ 33,011	\$ 48,129	\$ 49,470
5002	Part Time Salaries	35,779	85,113	33,852	33,949
5003	Overtime Salaries	717	-	-	-
	Benefits Expense	6,156	7,861	11,238	11,404
	Payroll Taxes	5,556	10,079	6,391	6,615
5070	Vacancy Factor	-	(2,721)	(4,981)	(5,072)
5105	Training	-	500	-	-
5115	Office Supplies	217	1,200	1,200	1,200
5201	Outside Services	-	-	-	-
5209	Uniforms	450	500	500	500
5212	Printing	341	500	500	500
5301	Materials and Supplies	3,744	4,500	5,000	5,000
5505	Phone	3,314	3,960	4,000	4,000
5601	IT Equipment	-	500	1,000	1,000
5120	Board / GM Services	697	813	754	839
5121	Finance and Administration Department	943	954	933	968
	Accounting	480	541	609	628
5122	Information Technology Department	586	626	725	723
5123	Records Retention Department	202	207	160	156
5124	Human Resources Department	11,252	13,807	24,498	28,967
5129	Parks Department	25,187	11,647	10,172	10,472
5130	Emergency Preparedness & Safety	234	198	237	240
5131	Fleet Services	1,592	1,574	1,104	1,133
5132	Public Affairs	123	377	464	367
5133	Government Affairs	13	52	139	141
Total for HNC Reception Operations		\$ 127,376	\$ 175,799	\$ 146,625	\$ 153,201

Park Security & Facility Operations – ECC Reception Ops

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 39,552	\$ 39,832	\$ 70,324	\$ 72,443
5002	Part Time Salaries	125,478	297,224	250,665	250,651
5003	Overtime Salaries	2,272	-	-	-
	Benefits Expense	12,391	10,162	18,216	18,323
	Payroll Taxes	14,782	29,647	25,561	26,566
5070	Vacancy Factor	-	(7,537)	(18,238)	(18,399)
5105	Training	200	1,020	1,000	1,000
5110	Rents and Leases	2,558	77,868	75,000	75,000
5115	Office Supplies	1,130	5,100	2,620	2,620
5201	Outside Services	28,765	20,400	20,000	20,000
5209	Uniforms	2,400	2,550	2,500	2,500
5212	Printing	-	3,060	3,500	3,500
5301	Materials and Supplies	12,382	18,564	17,000	17,000
5505	Phone	13,726	17,448	17,400	17,400
5507	Internet	12,025	11,000	13,000	13,000
5602	Software	-	1,020	-	-
5120	Board / GM Services	2,380	2,778	3,532	3,935
5121	Finance and Administration Department	3,221	3,259	4,375	4,538
	Accounting	1,640	1,848	2,854	2,946
5122	Information Technology Department	2,001	2,138	3,399	3,391
5123	Records Retention Department	692	709	750	733
5124	Human Resources Department	29,356	36,022	6,258	7,399
5129	Parks Department	50,749	39,795	47,683	49,091
5130	Emergency Preparedness & Safety	799	677	1,110	1,125
5131	Fleet Services	5,441	5,377	5,177	5,309
5132	Public Affairs	419	1,290	2,174	1,721
5133	Government Affairs	45	179	654	661
Total for ECC Reception Operations		\$ 364,405	\$ 621,429	\$ 576,513	\$ 582,453

Park Security & Facility Operations – Desi Reception Ops

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Operations Salaries	\$ 28,286	\$ 41,956	\$ 65,235	\$ 66,964
5002	Part Time Salaries	1,377	35,855	6,448	6,302
5003	Overtime Salaries	1,080	1,001	999	999
	Benefits Expense	6,211	12,580	16,024	16,234
	Payroll Taxes	2,321	6,347	5,519	5,660
5070	Vacancy Factor	-	(1,955)	(4,711)	(4,808)
5105	Training	-	500	-	-
5115	Office Supplies	489	1,500	1,200	1,200
5201	Outside Services	3,342	-	-	-
5301	Materials and Supplies	1,100	5,000	-	-
5505	Phone	-	1,830	1,830	1,830
5507	Internet	-	2,000	2,000	2,000
5120	Board / GM Services	697	813	707	788
5121	Finance and Administration Department	943	954	876	909
	Accounting	480	541	572	590
5122	Information Technology Department	586	626	681	679
5123	Records Retention Department	202	207	150	147
5124	Human Resources Department	10,961	13,450	5,471	6,469
5129	Parks Department	18,780	11,647	9,549	9,831
5130	Emergency Preparedness & Safety	234	198	222	225
5131	Fleet Services	1,592	1,574	1,037	1,063
5132	Public Affairs	123	377	435	345
5133	Government Affairs	13	52	131	132
	Total for DESI Reception Operations	\$ 78,819	\$ 137,055	\$ 114,375	\$ 117,559
	TOTAL FOR SECURITY AND FACILITY OPERATIONS	\$ 1,018,542	\$ 1,386,758	\$ 1,331,893	\$ 1,367,262

Eastvale Parks Operating Expenses – Internal Programs & Administration Departments

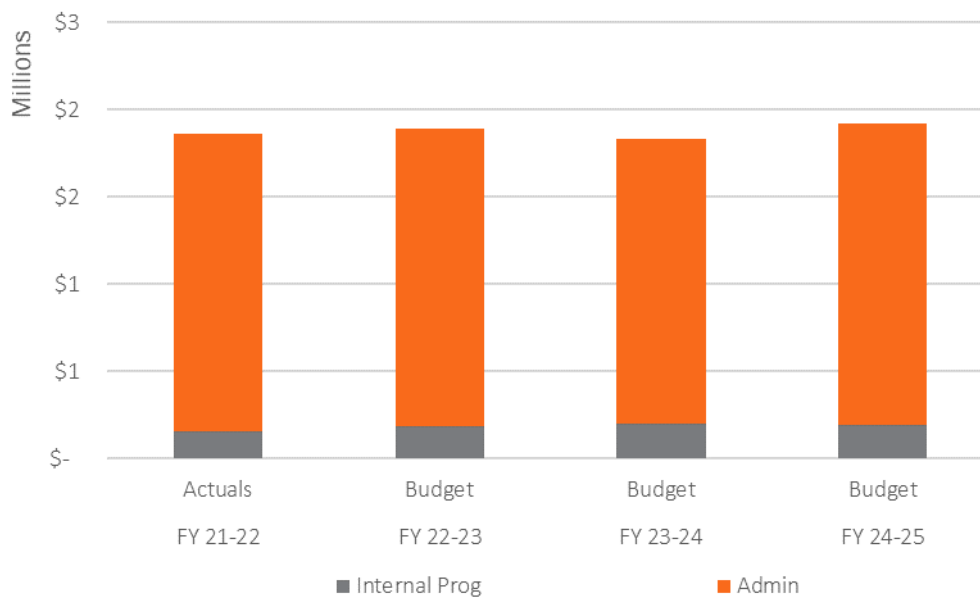
Internal Programs

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
	Emergency Preparedness & Safety	\$ 22,461	\$ 16,518	\$ 24,169	\$ 24,488
	Public Affairs	11,782	31,453	47,313	37,467
	Government Affairs	1,262	4,363	14,227	14,387
	Fleet Services	124,283	131,154	112,692	115,564
	Total for Internal Programs Expenses	\$ 159,789	\$ 183,488	\$ 198,401	\$ 191,906

Administration Departments

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
	Board / GM Services	\$ 66,889	\$ 67,745	\$ 76,892	\$ 85,651
	Finance and Administration Department	86,658	79,484	95,226	98,777
	Accounting Department	49,952	45,071	62,124	64,119
	Information Technology Department	55,841	52,138	73,995	73,813
	Records Retention Department	19,442	17,288	16,328	15,960
	Human Resources Department	328,565	475,608	273,024	322,820
	Parks Department	1,093,482	970,606	1,037,935	1,068,593
	Total for Administration Department Expenses	\$ 1,700,829	\$ 1,707,938	\$ 1,635,524	\$ 1,729,734
	TOTAL FOR INTERNAL PROGRAMS & ADMIN DEPT	\$ 1,860,617	\$ 1,891,426	\$ 1,833,925	\$ 1,921,639

Internal Programs & Admin Department



Eastvale Parks Non-Operating Activity

Non-Operating Revenues

Acct No.	Description	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	FY 24-25 Proposed Budget
4401	Facility Fees	\$ 117,409	\$ -	\$ -	\$ -
4402	Contributions in Aid of Construction	-	-	-	-
4501	Interest Income	178,439	250,000	100,000	100,000
4601	Rental Income	-	180,000	-	-
4602	Gain / Loss on Sale of Assets	5,110	-	-	-
4605	Miscellaneous Income	2,862	-	-	-
4607	Lease Revenue	134,951	-	175,455	180,964
	Transfer from Restricted Reserves	-	-	-	-
	Transfer from Unrestricted Reserves	-	-	-	-
	Total Non-Operating Revenues	\$ 438,771	\$ 430,000	\$ 275,455	\$ 280,964

Non-Operating Expenses

Acct No.	Description	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	FY 24-25 Proposed Budget
6002	Interest Expense	\$ -	\$ -	\$ -	\$ -
6006	Investment and Arbitrage Expense	5,377	-	5,500	5,638
6007	Unrealized Gain / Loss	286,868	-	-	-
6101	Capital Operations & Maintenance Expenses	-	-	395,000	510,000
7002	Transfer to Graffiti	21,930	23,431	18,626	19,816
	Transfer to Capital Fund	224,262	483,600	676,650	208,850
	Transfer to Designated Reserves	-	-	-	-
	Total Non-Operating Expenses	\$ 538,437	\$ 507,031	\$ 1,095,776	\$ 744,303
	TOTAL NON-OPERATING ACTIVITY	\$ (99,665)	\$ (77,031)	\$ (820,321)	\$ (463,339)

Parks Capital Fund

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
	Transfer from Unrestricted Reserves	\$ 224,262	\$ 483,600	\$ 676,650	\$ 208,850
	Transfer from Restricted Reserves	-	-	-	-
	Facility Fee Revenues	-	1,853,188		1,338,413
	Grant Funding Revenues	-	-		
	Total Revenue	\$ 224,262	\$ 2,336,788	\$ 676,650	\$ 1,547,263

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
6101	Capital Operations and Maintenance	\$ 224,262	\$ 483,600	\$ 676,650	\$ 208,850
	Capital Projects	-	100,000	100,000	50,000
	Total Expenses	\$ 224,262	\$ 583,600	\$ 776,650	\$ 258,850
	Net Change in Parks Capital Fund	\$ -	\$ 1,753,188	\$ (100,000)	\$ 1,288,413

Long-Range Financial Plans

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

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

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

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

FIVE-YEAR FUND FORECAST

The District has forecast current year FY 2023-24 & FY 2024-25 year-end results and projected five additional fiscal years beyond using the District’s 5-year financial model. This forecast includes analysis of

long-term obligations to determine the best financing fit for the District to balance current cash flow while reducing costs. These cost savings measures include the expedited funding of pension and post-employment benefit liabilities and debt refunding. A significant portion of the CIP included in the five-year CIP plan presented in the Capital & Debt section will be funded using current working capital or facility fees collected from new developments; the larger significant projects such as the Northern source pipeline will be funded by either grants, state revolving funds, or otherwise financed.

RATES AND CHARGES

As discussed in the previous section, water and wastewater rate revenue is expected to increase over the next five years due to new development and rate adjustments. Water and wastewater rate increases were adopted in 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 2025. 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 \$14.3M annually for water and \$10.7M for wastewater over the next five years. Projects included in the forecast are discussed in the five-year CIP section of this budget. For all five years, the cash reserves exceed the cash reserve targets. Unrestricted Reserves in excess of those needed to meet financial reserve targets are available to pay for a significant portion of the capital program over the next five years.

DEPARTMENT INFORMATION

DEPARTMENT INFORMATION

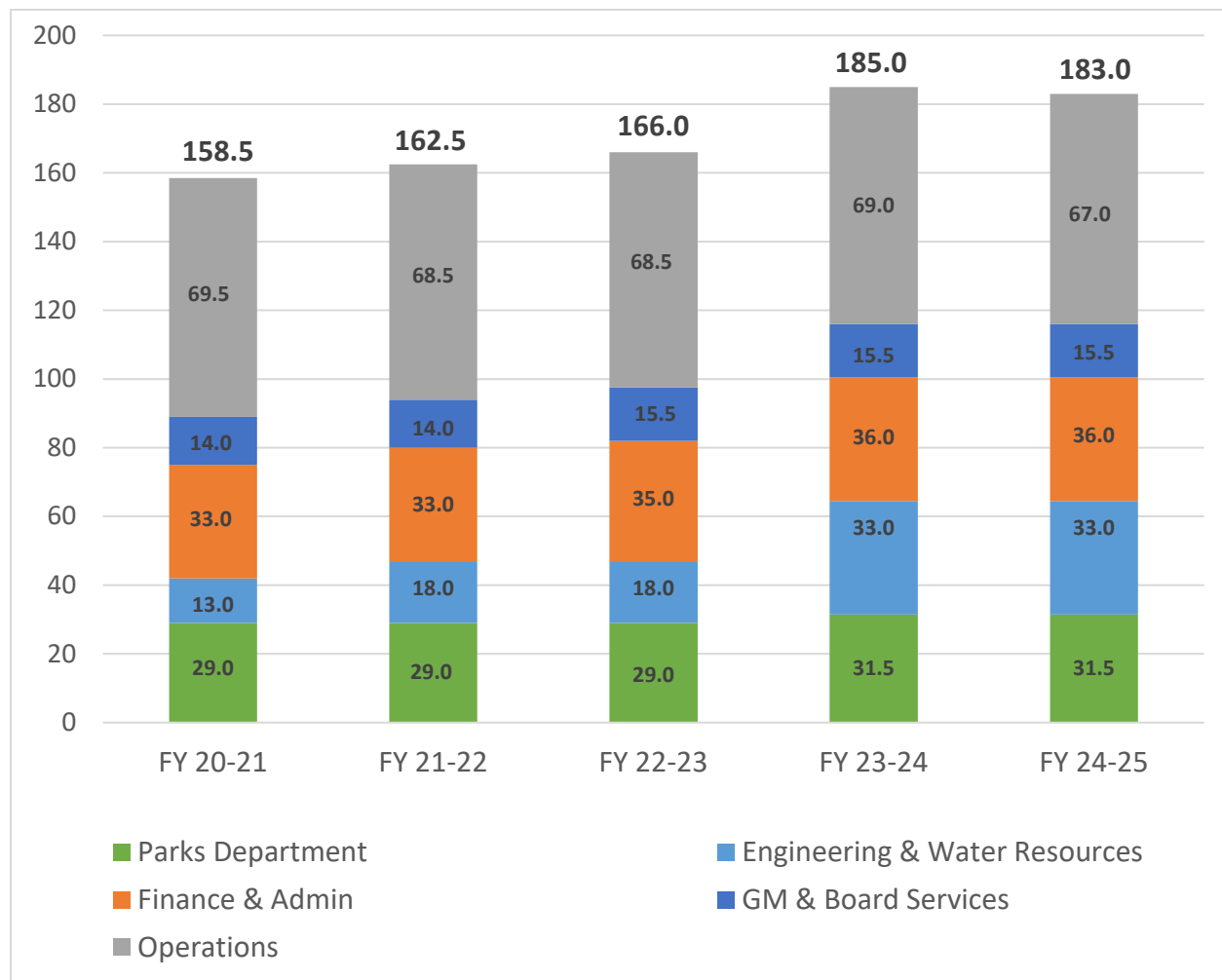


PERSONNEL SUMMARY

The success of the day-to-day District operations relies on the commitment of its highly qualified workforce. A historical summary of the authorized positions and a discussion of changes in authorized personnel for FY 2023-24 and FY 2024-25 follow. The District's FY 2024 and 2025 budget reflects the staff positions authorized by the Board of Directors.

Authorized Positions

The table below highlights the changes in personnel: All authorized positions are funded in the proposed budget for FY 2024 and 2025.



*Graph above does not include interns.

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

G.M. Office & Board Services Division

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

Finance & Administration Division

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

Engineering & Water Resources

- Engineering & Development
- Planning

Operations Division

- Wastewater Administration
- Utility Services – Wastewater Systems
- Environmental Services – Source Control
- Water Administration
- Water System – Operations
- Utility Services - Distribution
- Environmental Services – Water Quality
- Asset Reliability

Parks & Recreation Division

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

Changes in Personnel FY 2023-24 & FY 2024-25

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

Several methods were utilized to determine the District's future workforce needs. The various methods have a common goal of obtaining the right people, with the right skills, in the right roles, at the right time, and the right cost.

In addition, several changes are in response to vacancies that were in place or are imminent due to planned retirements. Additional proposed organizational changes were evaluated. Following are the summarized changes that will occur in FY 2023-24 & FY 2024-25.

CIP Focus Construction Team – 13 FTE's

During Eastvale's rapid development, the water service line material standard was polyethylene (poly) pipe. This material was used for water service laterals throughout the District. Poly pipe was an industry-wide standard acceptable material.

Over time, JCSD water operations staff noticed many failures on the poly water service lines. These defects were identified as being caused by the brittle nature of the poly pipe material, which offers limited resistance against severe environmental and operating conditions. The general failure mode is brittle cracking through the pipe wall, resulting in a water leak. In 2018, JCSD changed the approved material for water service lines from poly pipe to coated copper. This change was made to mitigate the number of failures experienced and provide a superior product for all future installations.

Over the last year, staff has been developing a sustainable plan to replace all poly services in a proactive manner. To better understand the pros and cons of each scenario, staff prepared a business case evaluation (BCE) which evaluates each alternative vs. a net-present-value determination. The BCE compares the present value costs of reactive vs. proactive replacement strategies economics between the utilization of in-house crews vs. contractors (on-call) to perform the needed repairs (labor and equipment). By comparison, in-house crews are approximately 34 percent less expensive than utilizing our on-call contractors. The BCE comparison indicates that in-house crews proactively replacing poly services on an aggressive schedule result in lower present value costs when compared to the alternative, or do nothing (status quo), replacement strategies. Below represents the five possible alternatives presented:

Alternative	Duration (Years)	Present Value (\$M)	Improvement over Baseline (%)
1) Reactive - Replace 250 Services (In-House) – BASELINE	48	\$129.5	-
2) Proactive - Replace 1,000 Services (In-House)	18	\$54.2	58.2%
3) Proactive - Replace 1,000 Services (Contractor)	18	\$86.5	33.2%
4) Proactive - Replace 1,950 Services (In-House)	10	\$51.1	60.6%
5) Proactive - Replace 1,950 Services (Contractor)	10	\$86.8	33.0%

The alternative that will be least costly to the District is Alternative 4; pursuing this aggressive in-house replacement approach would require additional staff to exclusively focus on the lateral service repairs. The business case factors in the additional costs associated with the increased staff and all equipment needed to self-perform this work. In addition to the economic benefits shown in the business case, adding an in-house team provides other operational benefits, including new career pathways for utilities staff and a more expansive breadth of in-house knowledge and capabilities that could be utilized on other repair and rehabilitation projects in the future. The in-house team will add 13 FTE, of which 3 will be limited term.

Management Analyst (Parks)

The Management Analyst will increase the Parks department's efficiency by managing/completing projects and initiatives that are currently in the development phase due to limited resources. In addition, they'll provide critical attention to other areas of the Department that are currently being managed by multiple staff members as their workloads permit (special projects, grants, budget, etc.). Additionally, there is an important need for someone with the advanced skills and traits of a Management Analyst to start managing the CAPRA Reaccreditation process for 2026.

Advanced Water Treatment Operators (2)

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

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

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

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

Adding these two additional positions offers the support necessary to keep the CDA facilities operating at a high level.

Assistant Engineer (3)

The Water, Wastewater, and Engineering departments advise, monitor, and report the District's compliance with all Federal, State, and Local regulations, facilitating Capital Improvement Plan projects. The teams are responsible for: communicating with regulators; staying abreast of new regulations and how they impact the District; educating district staff; and advising operational and capital decisions based on data trends and regulatory understanding.

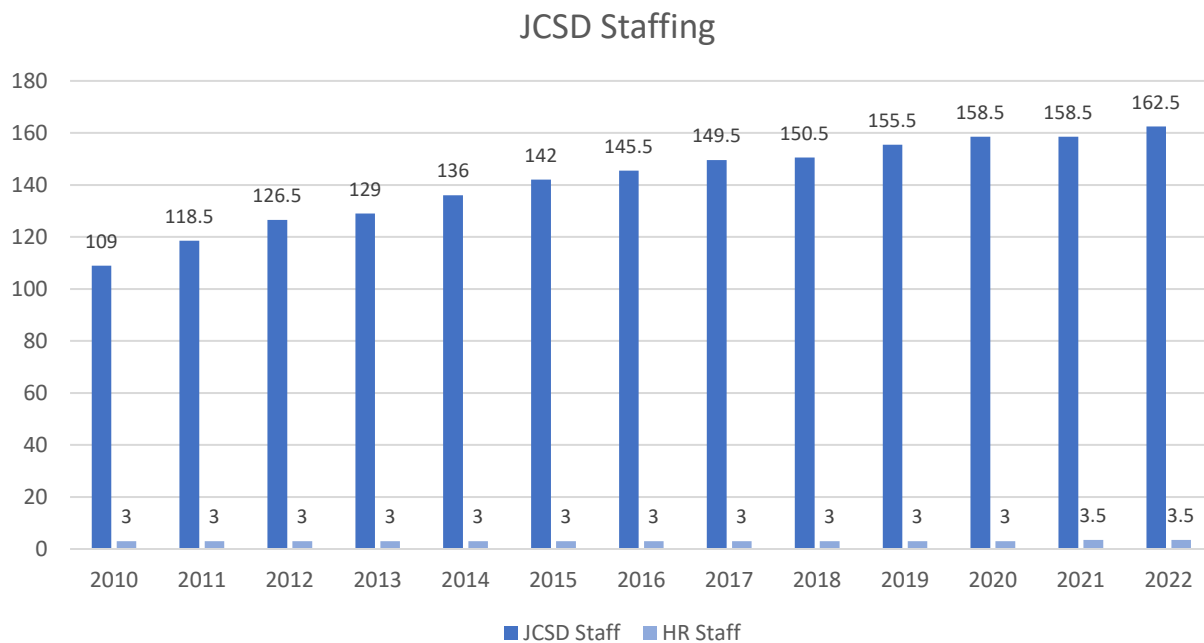
The three areas are requesting each the addition of one (1) new Assistant Engineer to accommodate the workload associated with managing the Cross-connection program, SCAQMD permitting and Reporting, RIVCOEH permitting and reporting, upcoming Recycled Water Program (RWP), and any other operational and capital needs.

Grants Analyst

The District has successfully pursued state and federal funding, securing over \$120 million in grants and low-interest loans over the last three years. These financing agreements require continuous administrative maintenance throughout the Project's life, and in the case of low-interest loans, throughout the life of the financing term. Each agreement has specific conditions that require knowledge of grant funding regulations and accounting principles. To date, District staff have been able to perform basic invoicing and reporting duties but rely on various consultants for most administrative efforts. A Grants Analyst would provide in-house grant administration knowledge and capabilities essential to ensuring continued compliance with funding regulations and foundational components of a successful and sustainable grant program.

Human Resource Specialist

In recent years and months, additional responsibilities have been assigned to the Human Resources team. The increase in workload stems from heightened recruitment activity, higher turnover rates with part-time staff, employee engagement and appreciation events, and periodic legislative changes. Other areas that need critical attention right now include FLSA (Fair Labor Standards Act) compliance, DOT program compliance, mandated training, formalized leadership training programs, additional employee engagement and retention efforts, and implementation of updated practices/policies. Appropriate staffing is needed to maintain compliance, modernize outdated policies and procedures, and provide the level of service that supports the District's overall goals and commitment to excellence. The below chart depicts the FTE ratio to H.R. staff over the years. You see the growth trend in the number of FTEs at the District; however, the number of employees in H.R. has remained relatively unchanged.



This is a new position for Human Resources Department. H.R. has eliminated its part-time Management Analyst position to offset some of the additional FTE cost.

GIS Analyst

The Geographic Information System (GIS) Department allows us to visualize, analyze, and interpret complex data to make informed decisions that affect the District by displaying large amounts of data in a visual and understandable format. GIS is the foundation for assets and information retrieval at the District and has become a critical resource for staff. GIS staff creates exhibits, works on projects, and maintains applications used by all departments. As the demand continues to grow and the GIS staff takes on additional responsibility with district-wide projects, we have concluded the need to add a GIS supervisor to assist in the innovation, development, and workload to benefit all staff and the District. This position assists in giving a career path and helps to keep existing employees.

The GIS department has become vital to the agency, and the demand continues to grow. This position will assist in planning and coordinating projects affecting the District, develop and implement mapping policies and procedures and provide input to achieve the Division and District goals. The GIS Analyst will assist in creating quality assurance and quality control of GIS data improving accuracy and exceeding current expectations. This position will enable the District to advance with innovation and technology. The expansion of the GIS department is being requested to meet current and future District demands for GIS information and reports.

Training & Development Advisor (Part-time)

This is a newly created position. The objective of this role is to focus on the developmental needs of the District, to drive training initiatives and identifies and arranges suitable training solutions for our employees. This position will actively search, creatively design and implement effective methods to educate to ensure that employees have the necessary skills to do their jobs, enhance performance, and recognize performance. They will help support strategic organizational development, facilitate the structured and intentional deployment of strategies, build change capacity and capability, and provide consistent standards, practices, and framework to institutionalize transformation, change, and team cohesiveness. They will liaise with the Executive Management to identify opportunities to improve performance and ensure success with key organizational objectives and goals.

Park Ranger

Currently Parks Department has (1) one Park Ranger that handles patrolling and monitoring all the parks, fields, and recreation facilities to ensure park rules are followed. This position has a high turnover due to working every weekend without support. Adding a Park Ranger, will allow rotation of weekends and alleviate burn out. It will also expand more time dedicated to patrolling and monitoring of the parks.

To facilitate additional staffing to accommodate District growth and need, some of the long-term vacant positions are being strategically reduced to stay within our existing resources. The following positions have been eliminated: Asset Reliability Superintendent, Records Specialist, Water Treatment Supervisor, and Environmental Coordinator.



DEPARTMENT SUMMARIES

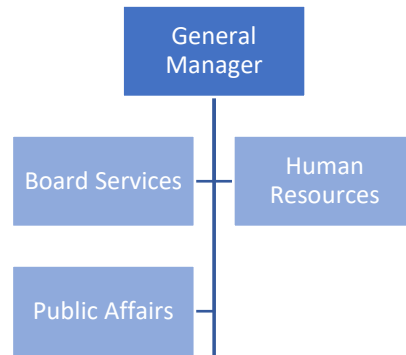
Jurupa Community Services District utilizes department-based budgeting. Requested funds are associated with the expected results, and indicators measure performance and will be reviewed with the Governing Board. This results-oriented strategy allows monitoring expenses related to a department or activity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

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

Each Department has developed performance measures to quantify these work efforts. The progress on these performance measures is included in each department section commencing with the FY 2023-24 and 2024-2024 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 compared to the water and wastewater industry. The Fiscal Year 2023-24 and FY 2024-25 Budget is organized into departments and internal programs. Departments support the administrative functions of the operational departments, while Internal programs support a specific purpose or needs of other departments.

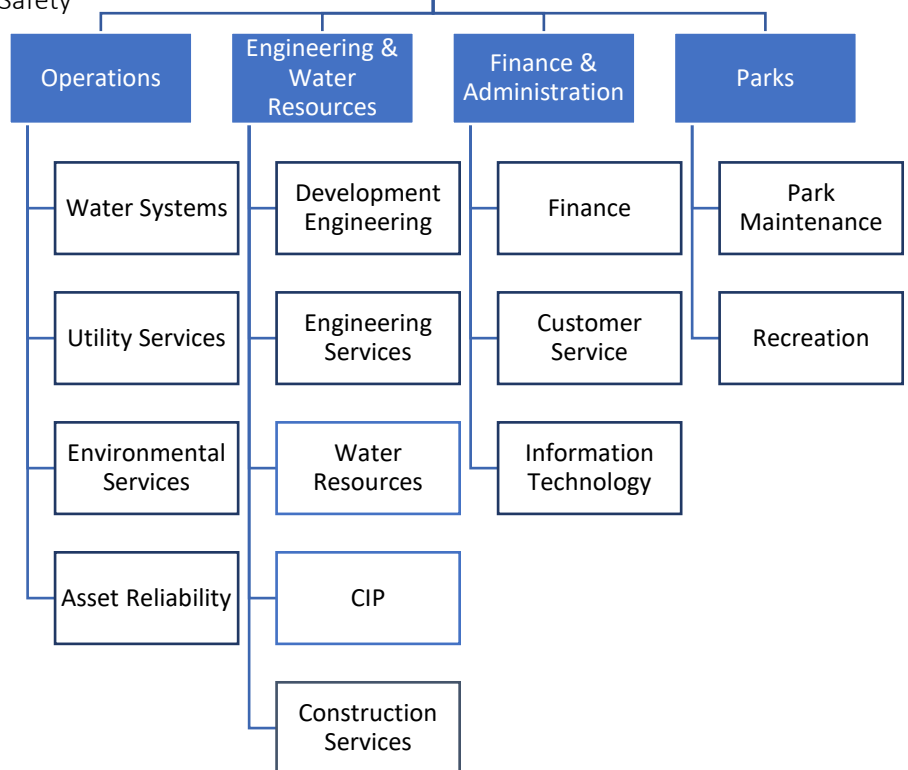
Departments

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

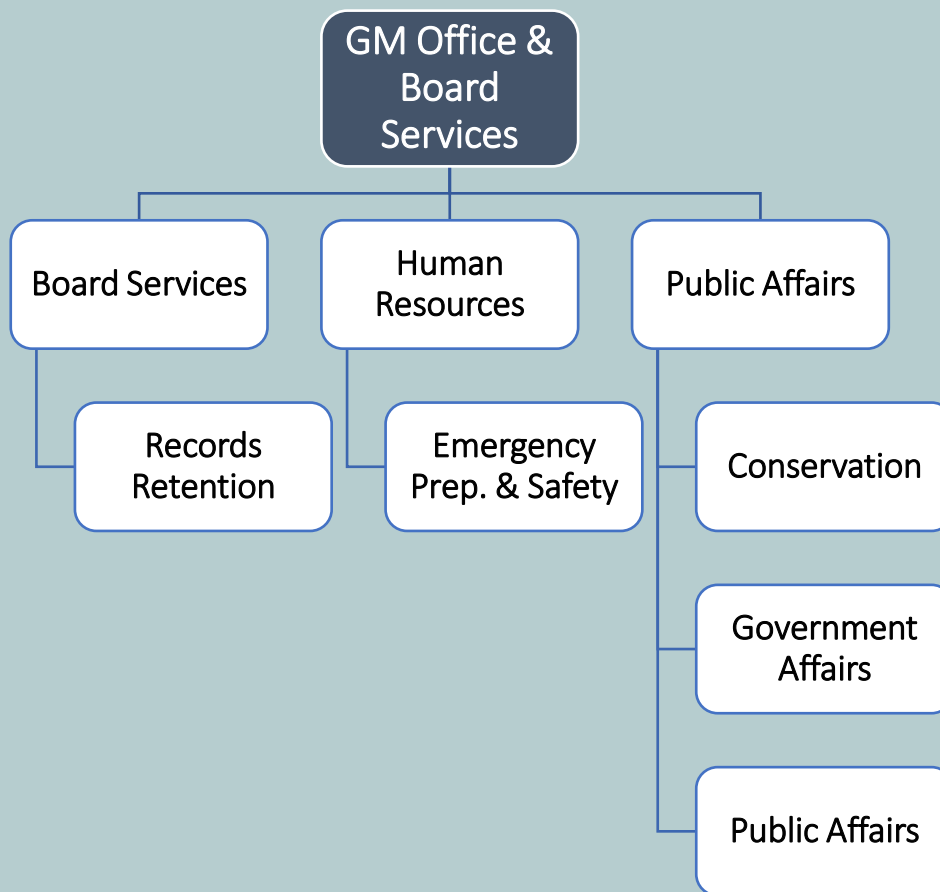


Internal Programs

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



GM OFFICE & BOARD SERVICES DIVISION

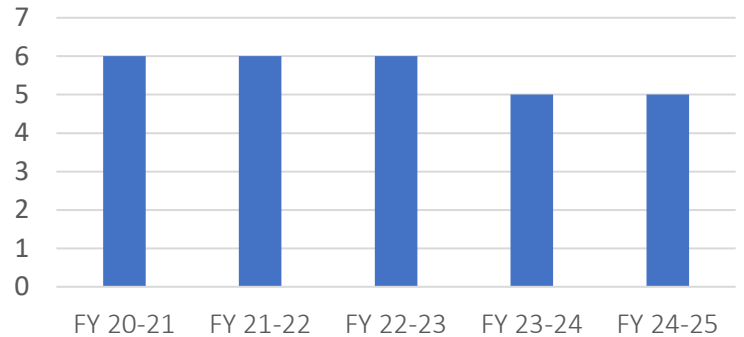


BOARD SERVICES

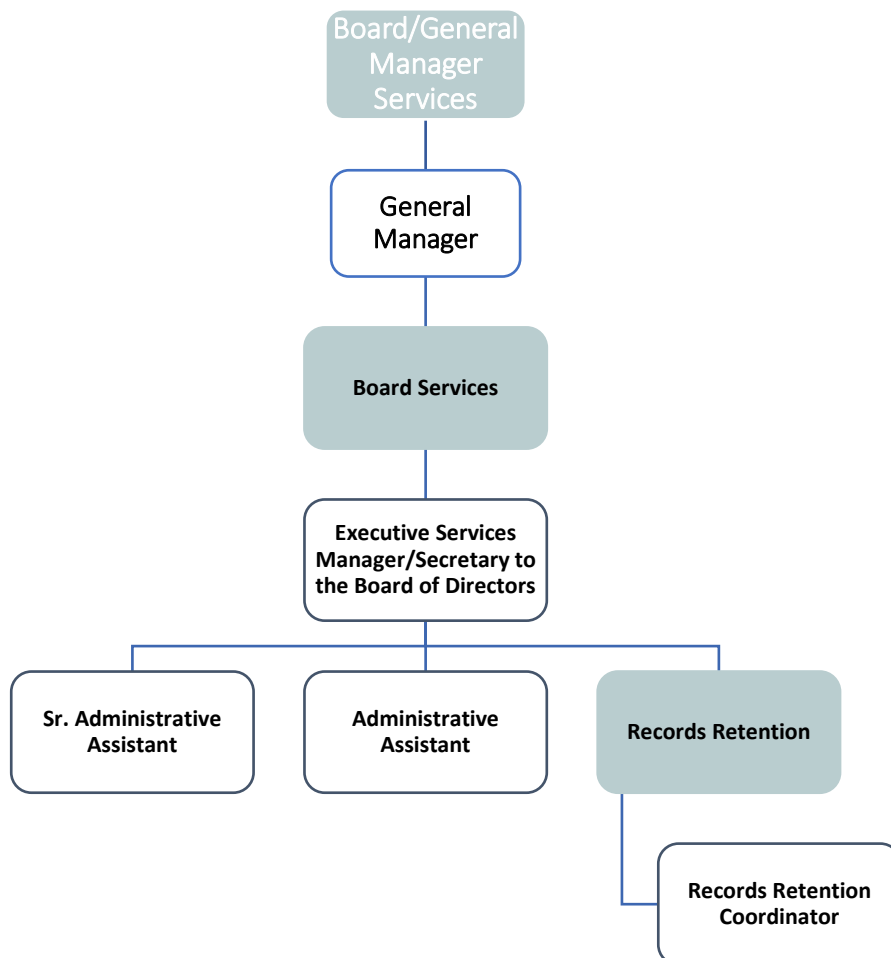
Department Personnel

General Manager	1
Executive Services Manager/Secretary to the Board of Directors	1
Sr. Administrative Assistant	1
Administrative Assistant	1
Records Retention Coordinator	1
Total Full-Time	5

Budgeted Positions



Department Structure



BOARD / GENERAL MANAGER SERVICES

MISSION STATEMENT:

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 of Directors and research on actions and policies of the Board.

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 has compliance/reporting responsibilities for the District.

The Records Retention Division is also within the Board/General Manager Services Department. Records Retention is responsible for the systematic control of the creation, receipt, maintenance, use and disposition of official District records. This division manages records through their lifecycle and minimizes costs associated with the storage and retrieval of documents. Additionally, this division leads and coordinates responses to California Public Records Act requests that are received by the District.

GOALS & OBJECTIVES:

1. Review and Communicate New and Updated Board Policies (Strategic Plan – AG2)

- Develop a plan and timeline for consistent periodic review of existing Board policies;
- Updating existing Board policies for legal compliance, best industry practices, and standards;
- Researching and drafting new Board policies as appropriate;
- Communicating and disseminating all new and updated Board Policies as well as communicating Board Policy accessibility.

2. Implement Automated Agenda Management System (Strategic Plan – AG4)

- Streamline the current agenda preparation and posting process to maximize efficiencies with staff time from development to public posting;
- Explore viable program options to implement an automated agenda management system districtwide for all official public meetings (i.e., Board and all JCSD Committees);
- Develop districtwide agenda system plan to consist of users manual, staff training, pilot program, and work to full implementation.

3. Expand Districtwide Utilization of OnBase (Strategic Plan – F1)

- Evaluate OnBase digital records' repositories for accessibility and to meet differing records retention needs;
- Consistent training and education districtwide for staff for OnBase and records management best practices;

GOALS & OBJECTIVES:

- Develop a JCSD Records Liaison Group to develop the Records Retention Division to ensure appropriate assistance, response, and development of records management districtwide.
- 4. **Official Implementation of District's Email Retention Policy (Strategic Plan – F1)**
 - Finalize formal Email Retention Policy with appropriate legal review and consideration of industry best practices;
 - Develop staff training plan to move towards full implementation of email retention policy.
- 5. **Community Engagement and Transparency (Strategic Plan -AG1)**
 - Successfully conduct 2024 Board Election for two (2) Board seats (Board Divisions 2 and 4);
 - Effectively coordinate Board and key staff participation in local and regional events and meetings;
 - Increase public access to various District records on the website;
 - Host onsite meetings for local and regional associations and boards;
 - Ensuring compliance with legal regulations (e.g., Brown Act) for all public meetings and Public Records Act request responses.

PERFORMANCE MEASURES:

DEPT GOAL	MEASURE	TARGET	ACTUAL		EST.	BUDGET	
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
1	Assess existing policies for selection of for review and updating as appropriate	10	0	0	1	4	4
2	Full implementation, districtwide, of automated agenda management system for all meeting bodies (Board and committees)	1	0	0	0	1	N/A
3	JCSD Records Liaison Group to meet on a semiannual or quarterly basis	4	0	0	1	3	3
3	Host OnBase training sessions for staff	4	0	0	1	2	2
4	Holding staff sessions on forthcoming email retention policy and best practices	2	0	0	1	2	2
5	Host onsite meetings for local and/or regional associations and boards. Holding staff sessions on forthcoming email retention policy and best practices.	2	2	2	1	1	1

PERFORMANCE MEASURES:							
DEPT GOAL	MEASURE	TARGET	ACTUAL		EST.	BUDGET	
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
5	Communicate events and meetings and coordinate attendance for same for participatory interest by Board and key staff.	10	5	5	5	5	5

PRIOR YEAR ACCOMPLISHMENTS:

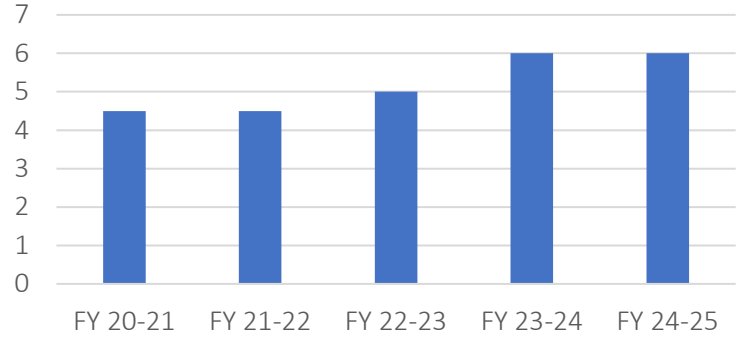
- Maintained strategic priorities through the Board of Directors Committee and Board meetings.
- Completed the state mandated Redistricting process.
- Ensured financial strength by managing reserves and budget within Board established policies.
- Implemented the use of Board workshops to provide detailed briefings on critical topics and receive specific policy feedback and direction.
- Promoted new standards for culture of teamwork, mutual respect, and thoughtful leadership.

HUMAN RESOURCES

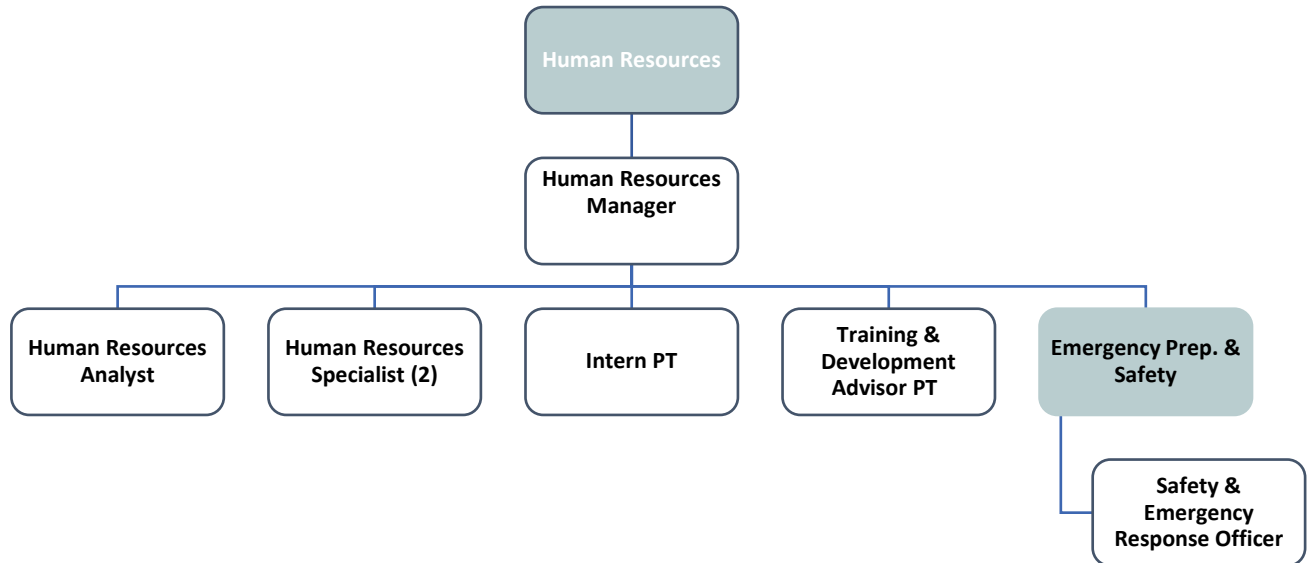
Department Personnel

Human Resources Manager	1
Safety & Emergency Response Officer	1
Human Resources Analyst	1
Human Resources Specialist	2
Total Full-Time	5
Training & Development Advisor	0.5
Intern	0.5
Total Part Time	1.0

Budgeted Positions



Department Structure



HUMAN RESOURCES

MISSION STATEMENT:

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:

1. Goal One – Organizational Culture (Strategic Plan – WD3)

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

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

2. Goal Two – Recruitment & Retention (Strategic Plan – WD7)

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

- Employee Stay Interviews – Conduct check-in interviews after the first six months of employment. Encourage supervisors/managers to facilitate stay/check-in interviews with staff throughout the year to better understand staff morale and retention strategies.
- Total Compensation Report – Develop and distribute a report for staff that outlines district total compensation (salary and all benefits).
- Recruitment Plan – Enhance recruitment strategies to attract candidates through engaging job announcements, website redesign, and social media platforms.

3. Goal Three – Training & Development (Strategic Plan – WD 1/8)

Ensure that the District provides technical and leadership training that supports a growth mindset, top-notch performance and outstanding leadership.

- Training Program – Continue to offer formal training programs that support technical and leadership development, as well as safety for all team classifications.
- Emergency Preparedness – Continue to develop staff through ICS tabletop exercises and training solutions to prepare District leadership to handle future emergencies and natural disasters.
- Succession Plan – Create a succession plan to support staffing needs and implement a career ladder planning tool to support professional growth for all team members.

PERFORMANCE MEASURES:							
DEPT GOAL	MEASURE	TARGET	ACTUAL		EST.	BUDGET	
			FY 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025
1	Employee engagement survey participation	>80%	87	86	87	88	89
1	Timely performance reviews	>95%	94	94	96	96	97
2	Non-retirement turnover rate	<7%	15	3	5	5	5
3	Lost time accidents	<2	3	0	1	0	0
2	Number of employees promoted	>10	7	6	8	9	10

PRIOR YEAR ACCOMPLISHMENTS:

FY 21/22

- Implemented a new job flyer template to enhance recruitments and attract talent with attractive branding and information.
- Implemented employee recognition program called STRIVE awards, to showcase exceptional work and District core values by JCSD staff.
- Received Top Workplace designation in the Inland Empire for 2021.

FY 22/23

- Hosted a series of cybersecurity workshops and tabletop exercises with over 20 public sector agencies, facilitated by trainers from Department of Homeland Security, FBI, and County Emergency Management Department.
- Created a job shadowing/cross -training policy to assist with succession planning efforts.
- Completion of Advanced ICS courses by 95% of District leadership staff and completion of Introductory ICS courses by 90% of District staff.

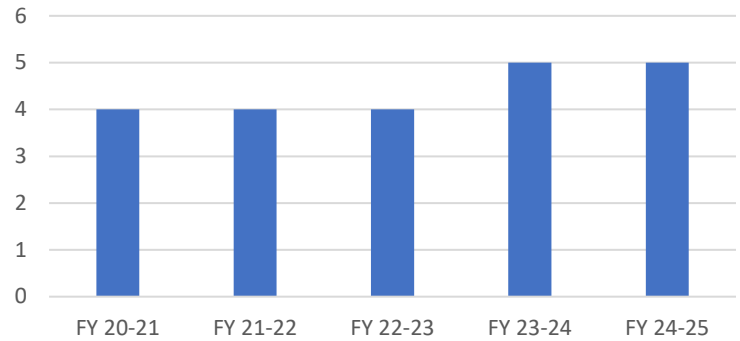
PUBLIC AFFAIRS

Department Personnel

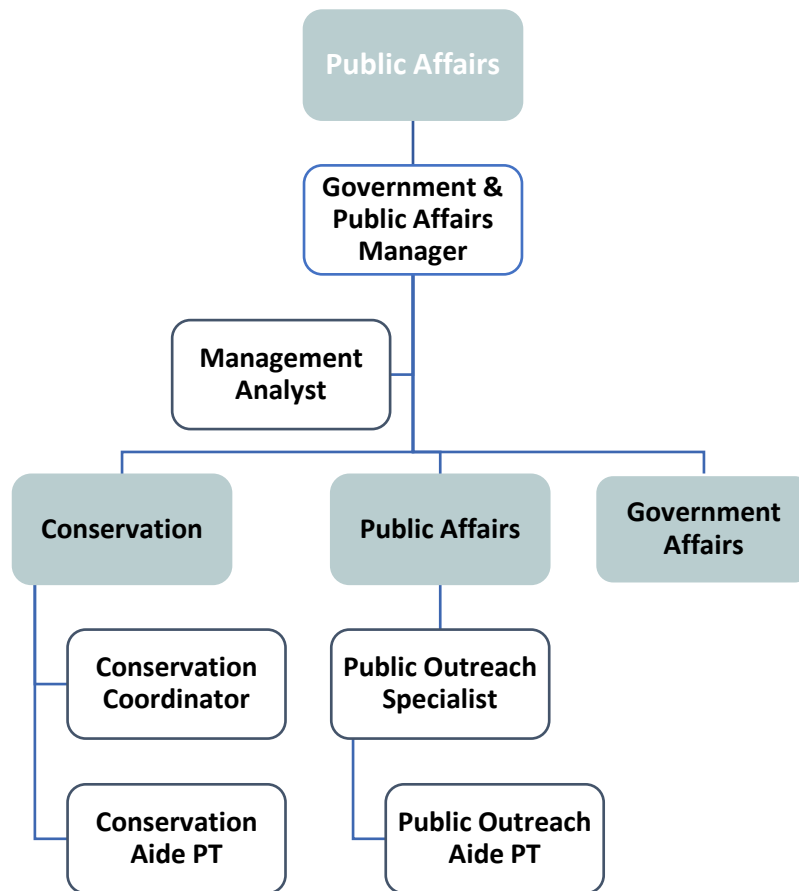
Government & Public Affairs Manager	1
Conservation Coordinator	1
Public Outreach Specialist	1
Management Analyst	1
Total Full-Time	4

Conservation Aide PT	0.5
Public Outreach Aide PT	0.5
Total Part Time	1

Budgeted Positions



Department Structure



PUBLIC AFFAIRS

MISSION STATEMENT:

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

GOALS & OBJECTIVES:

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

- Maintain social media postings with relevant material.
- Manage the agency website, including the news section, calendar, home page, and department access.
- Administer the mobile application, My JCSD, to allow for community reporting on issues related to JCSD's services.
- Host and participate in community events.
- Assist other agency departments in their communications and interactions with the public.
- Produce and distribute written materials, including newsletters, the annual consumer confidence report, utility billing inserts, electronic communications, etc., as needed.
- Manage the development and implementation of JCSD's website update.

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

- Attend 2-3 professional, industry, or community meetings per month.
- Collaborate with regional partners on programs and projects.
- Maintain existing and initiate additional relationships with local community groups.

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

- Award and manage the contract for professional advocacy services.
- Inform and advise the Board of Directors on legislative and political matters facing JCSD.
- Enhance relationships with local, state, and federal elected officials and their staff.
- Communicate JCSD's positions on relevant legislative and regulatory proposals.

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

- Ensure that customers are informed and have access to water efficiency tools, educational opportunities, and financial incentives when available.
- Examine methods and guidance for complying with SB 1157, Updates to the State Indoor Water Use Standards.
- Respond to drought conditions by implementing the Drought Outreach Plan, and utilizing JCSD's Mandatory Water Conservation Program and the Water Shortage Contingency Plan, as needed.
- Communicate educational material with high water-using customers and recognize water-efficient customers.

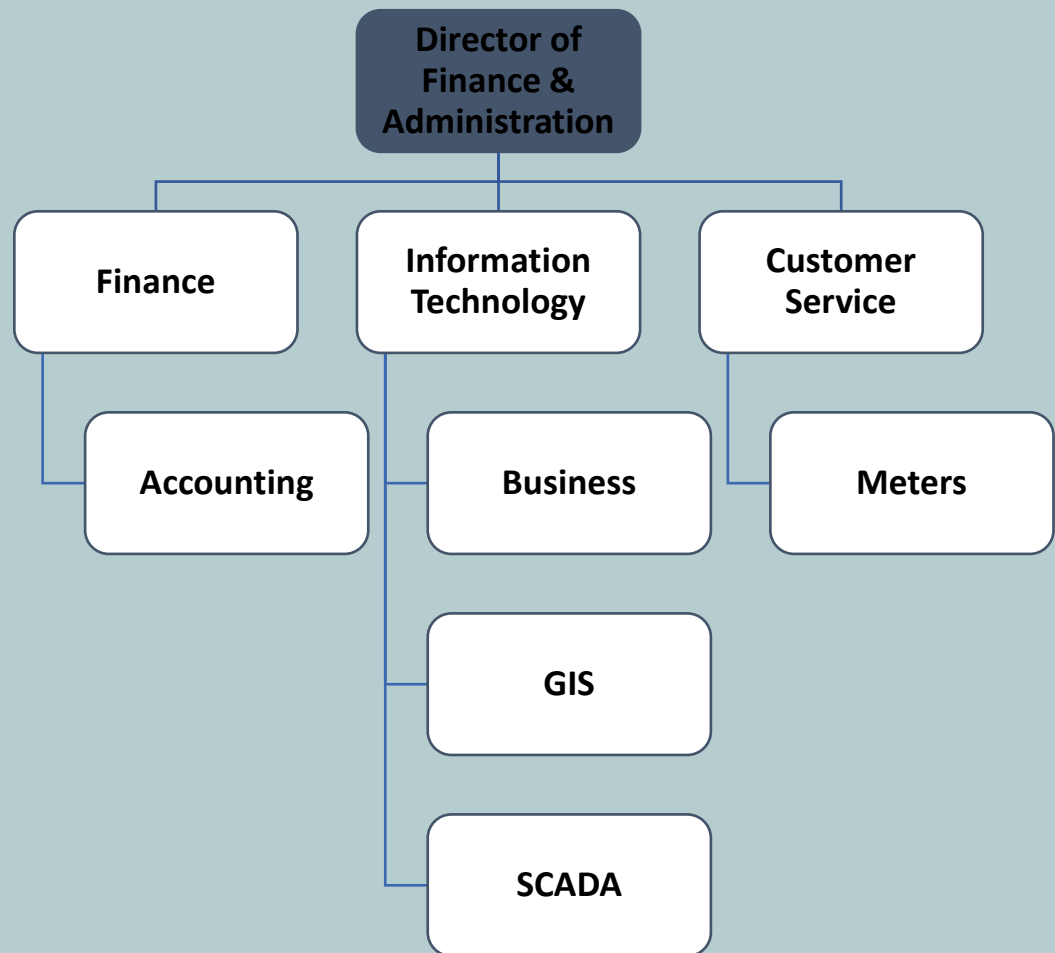
PERFORMANCE MEASURES:							
DEPT GOAL	MEASURE	TARGET	ACTUAL		EST.	BUDGET	
			FY 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025
1	Utilize social media to communicate with the public on a regular basis.	450	460	475	500	500	500
1	Communicate with ratepayers on a consistent basis through utility bills, emails, press releases, publications, website updates, videos, and direct mail.	50	52	50	60	40	40
3	Communicate JCSD's positions and comments to legislators or staff on a consistent basis.	10	16	12	14	16	18
4	Investigate and educate high water using customers.	400	430	400	440	500	550
4	Develop and communicate landscape water budget and water efficiency to CII customers.	75	60	75	100	100	100

PRIOR YEAR ACCOMPLISHMENTS:

- **Awards Ceremony** - JCSD held its first annual Community Awards ceremony, recognizing individuals, customers, and community partners for their outstanding contributions to the community's leadership, conservation, and sustainability efforts. The well-attended event occurred at the Desi House in Eastvale and received positive feedback from attendees and community leaders.
- **E-Newsletter** - As part of its digital marketing efforts, Community Affairs launched the JCSD eNewsletter, which boasts double open rates based on best practices. The Public Outreach team's strategy includes segmenting email lists, providing engaging and relevant content, and optimizing email subject lines.
- **Launch of JCSD's Conservation Store** - Community Affairs established a conservation store with free items to encourage conservation practices to help individuals and businesses reduce their water use. These items include hose nozzles, shower timers, and landscape guides.
- **Modernized Newsletter** - The Public Outreach team modernized its traditional print newsletter, creating an engaging and informative graphic-based publication in a magazine format. This modernization included a streamlined design, more visually appealing graphics, and enhanced content that better aligns with the interests of JCSD's customers.

- **Legislative Accomplishments** - Community Affairs worked closely with the Office of Congressman Mark Takano to secure future funding for JCSD's Etiwanda Pipeline Project. The Project was inserted into H.R. 7776 as part of Congress's Water Resources Development Act of 2022, which President Biden signed on December 23, 2022.
- **Drought-Resilient Landscape Signs** - To encourage the adoption of drought-resilient landscaping practices, the Conservation team provided yard signs throughout the community to homes that had implemented positive drought-tolerant landscaping. These signs highlight the benefits of drought-resilient landscaping and provide information on where more practical tips for homeowners and businesses could be found to adopt these practices.
- **Landscape Classes** - The Conservation team offered gardening and landscape classes, providing hands-on education and skills training to community members interested in sustainable gardening and drought-resistant landscape practices. Attendees learned about soil health, water conservation, and plant selection, among other topics.
- **Monthly Events** - The Community Affairs Department participated in numerous public events with informational booths and presentations. Over the last two years, Community Affairs averaged hosting a booth at an event more than once per month, ranging from JCSD Parks events to school programs. These events allowed JCSD to connect with ratepayers and provide educational resources about water conservation.
- **My JCSD Mobile Application** - The Public Outreach team launched the mobile app "My JCSD," which allows customers to report issues in the community to JCSD. In collaboration with multiple departments, the application allows two-way communication between JCSD and reporting individuals to ensure issues are promptly resolved.
- **360 Tour Website** - The Public Outreach team created a 360 tour website to enhance our online presence, providing an immersive and interactive experience of Well 13. This website has helped us reach a wider audience and increase community engagement.
- **Grant Funding Support** - As one of the goals of the Government Affairs program, staff assisted in drafting and reviewing JCSD's grant application to USBR for its Regional Recycled Water Program. The Government Affairs team secured support from community partners, including local cities, regional partners, and elected officials in local, state, and federal offices.

FINANCE & ADMINISTRATION

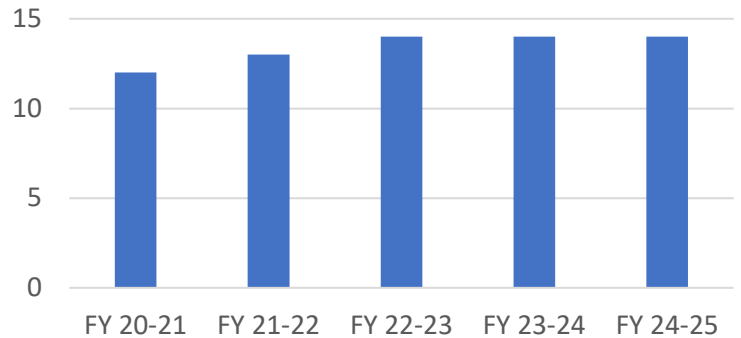


FINANCE

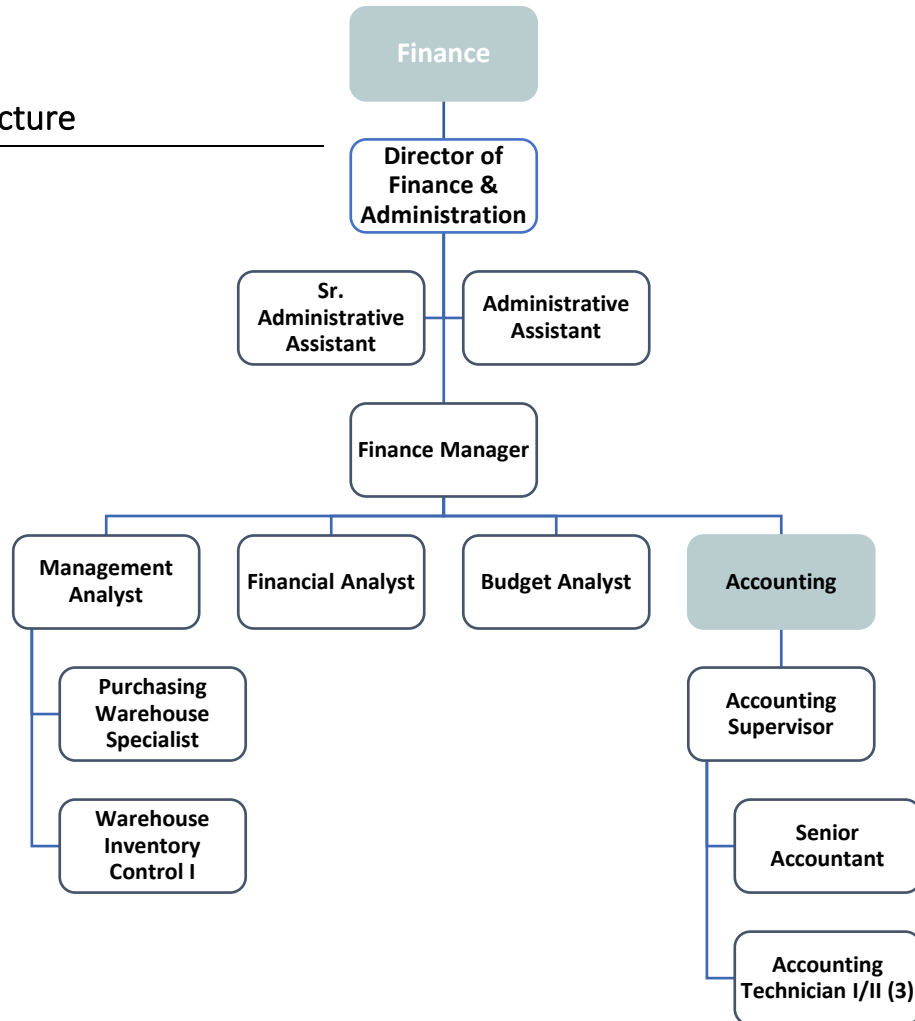
Department Personnel

Director of Finance & Administration	1
Finance Manager	1
Accounting Supervisor	1
Financial Analyst	1
Budget Analyst	1
Senior Accountant	1
Sr. Administrative Assistant	1
Administrative Assistant	1
Purchasing Warehouse Specialist	1
Accounting Technician II	1
Accounting Technician I	2
Warehouse & Inventory Control I	1
Management Analyst	1
Total Full-Time	14

Budgeted Positions



Department Structure



FINANCE DEPARTMENT

MISSION STATEMENT:

To protect and improve the financial health of the District and teach, encourage, and assure good stewardship of District resources. To promote best management practices throughout the departments and provide high quality and reliable information and assistance for all administrative functions in a manner that is timely and error-free.

GOALS & OBJECTIVES:

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

- Provide timely and up-to-date contract expenditure and expiration information, ensuring compliance with contract amounts and aging terms.
- Deliver regular contract and procurement training to end-users in support of facilitating the District's Mission, Vision, and Strive Values.

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

- Update financial reports to a more modern appearance with enhanced readability, and transparency while maintaining reporting recognition by external finance organizations.
- Promote data-driven decision making in all business areas.

2. Protect and improve the financial resources of the District. (Strategic Plan – F2)

- Complete a 5-year Water and Wastewater Rate Study, ensuring operational and capital needs are met and are equitable and fair to our ratepayers.
- Assist with grant applications and financial reporting requirements to support District initiatives.
- Monitor liquidity needs to balance a high level of safety, and positive credit ratings and safeguard compliance with debt covenants.

PERFORMANCE MEASURES:

DEPT GOAL	MEASURE	TARGET	ACTUAL		EST.	BUDGET	
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
1	Frequency of procurement related trainings districtwide	Annually	6	5	10	6	6
2	Number of Govt. Finance Officers Assoc Awards	2 awards annually	5	7	9	11	13
2,3	Credit Agency Bond Rating	AA+	AA+	AA+	AA+	AA+	AA+
2,3	Debt Service Coverage Ratio	Min. 2.5	3.79	3.30	3.15	3.10	3.10

PERFORMANCE MEASURES:

DEPT GOAL	MEASURE	TARGET	ACTUAL		EST.	BUDGET	
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
2,3	Current ratio/liquidity	Min. 3.5	5.34	5.32	5.30	5.0	5.0

PRIOR YEAR ACCOMPLISHMENTS:

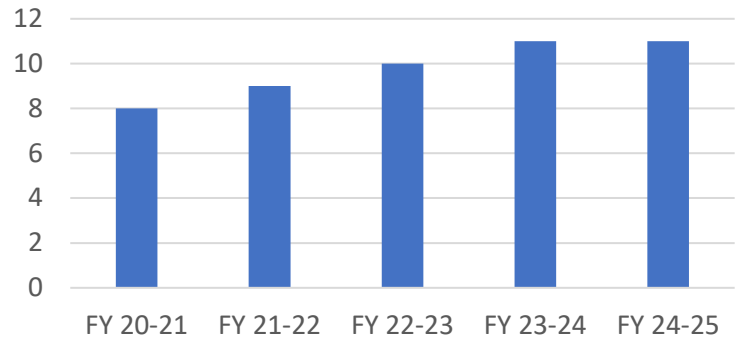
- Received GFOA Award for District's Biennial Budget for FY 2021-22 & FY 2022-23 Distinguished Budget Presentation Award.
- Received GFOA Award For District's FY 2020-21 & FY 2021-22 Annual Comprehensive Finance Report (ACFR).
- Successful implementation of new GASB Statement 87 into FY 2021-22 audit, by recognizing lease assets and liabilities for leases that previously were classified as operating leases.
- Decreased future debt cash outflows by refinancing outstanding bonds at a lower interest rate.

INFORMATION TECHNOLOGY

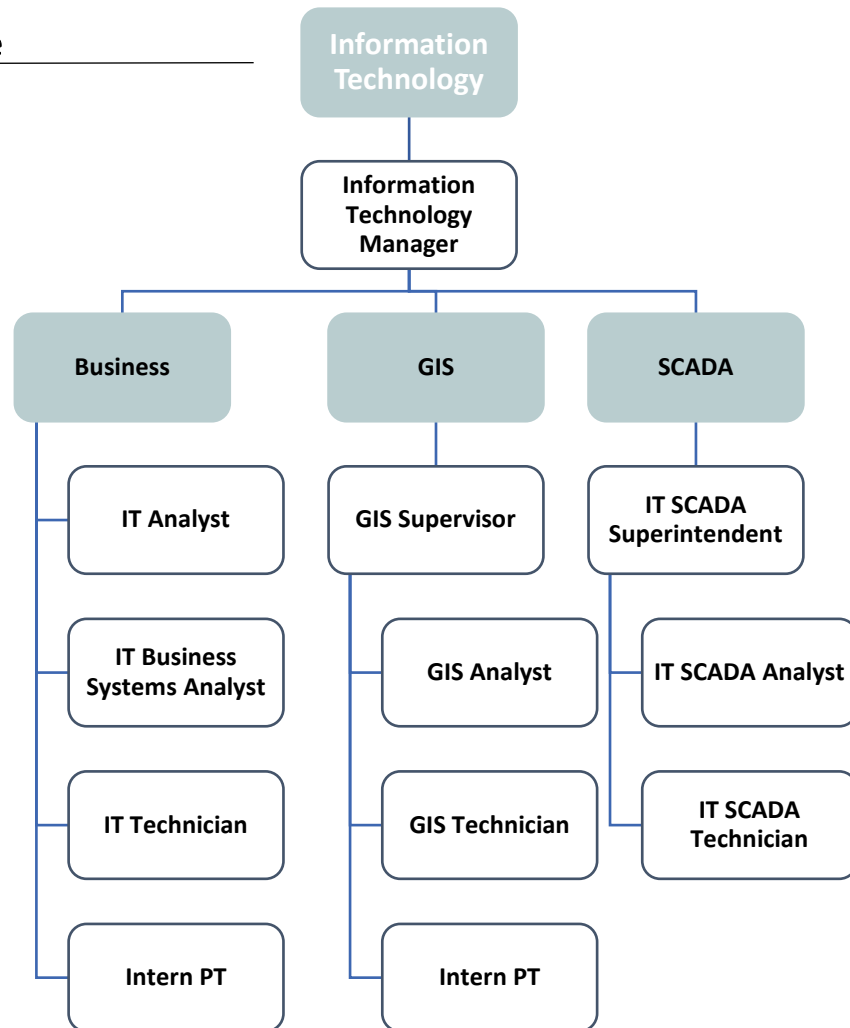
Department Personnel

Information Technology Manager	1
IT SCADA Superintendent	1
IT Analyst	1
IT SCADA Analyst	1
GIS Supervisor	1
GIS Analyst	1
IT Business Systems Analyst	1
IT Technician	1
IT SCADA Technician	1
GIS Technician	1
Total Full-Time	10
Intern	1.0
Total Part-Time	1.0

Budgeted Positions



Department Structure



INFORMATION TECHNOLOGY

MISSION STATEMENT:

Information Technology will exceed requirements for technology-based services, most cost-effectively, to facilitate the District's commitment to providing water, wastewater, parks and recreation, graffiti abatement, and other essential services for the Community. The Department will efficiently maintain, enhance, and secure the District's current hardware, software, and network infrastructure and provide services and training directed toward users. The Geographic Information System department 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. The IT SCADA team will endeavor to exceed expectations for reliable Instrumentation and telemetry for the District's SCADA network.

GOALS & OBJECTIVES:

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

- Replace end-of-life servers and switches.
- Improve service levels for end users.
- Provide detailed reports for departments.

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

- Continue email phishing campaigns to reduce click rate.
- Educate and train staff on security risks.
- Engage with other agencies to improve knowledge transfer.

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

- Update the GIS road map.
- Establish a GIS framework.
- Update the GIS requirements matrix.

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

- Create Department Specific Reports
- Utilize Historical data.
- Improve Monitoring.

5. Modernize SCADA Infrastructure. (Strategic Plan – F7)

- Develop Hardware Lifecycles.
- Continue to Implement New Cybersecurity Protocols.
- Introduce New Methods of Alerts.

PERFORMANCE MEASURES:							
DEPT GOAL	MEASURE	TARGET	ACTUAL		EST.	BUDGET	
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
1	Average resolution time for help desk tickets.	<24hr	N/A	N/A	N/A	<24 hr	<24hr
1	Percent of 'Excellent' scores on IT satisfaction surveys.	>90%	N/A	N/A	N/A	>90%	>90%
2	Percentage of spam email click rate.	<10%	N/A	N/A	N/A	<10%	<10%
2, 5	Number of district-wide cybersecurity training sessions.	6 sessions annually	N/A	N/A	N/A	6 sessions annually	6 sessions annually
2	Attend and host workshops for cybersecurity awareness.	1 quarterly	N/A	N/A	N/A	1 quarterly	1 quarterly

PRIOR YEAR ACCOMPLISHMENTS:

- Implement an enhanced helpdesk system to gain better visibility on service request times.
- Utilize software to track user satisfaction feedback. Current CSAT is 98% satisfaction, with 23.9 responses out of 100 solicited, which is above average for our industry.
- Increased the number of usable reports in Cityworks from 13 to 24.
- Facilitate Weekly Cityworks training sessions for FY21-22 and 22-23
- Host in-person Cyber security awareness training FY 22-23
- Administer quarterly phishing campaigns to assess employee awareness and enroll susceptible users in follow-up training FY 21-22 and 22-23
- Started IT Mater plan with estimated completion by the end of FY 22-23
- Collaborate with JCSD Safety and Engineering Special Projects and Riverside County EMD to develop Cyber Security Framework for regional water districts and municipalities.
- Collaborate with JCSD Safety and Engineering and Riverside County EMD to facilitate multi-day cyber security classes utilizing Texas A&M Extension Service (TEEX) at East Valley Municipal Water District.
- Complete DWR: California Department of Water Resources Urban Residential Landscape Area Measurement (LAM) project.

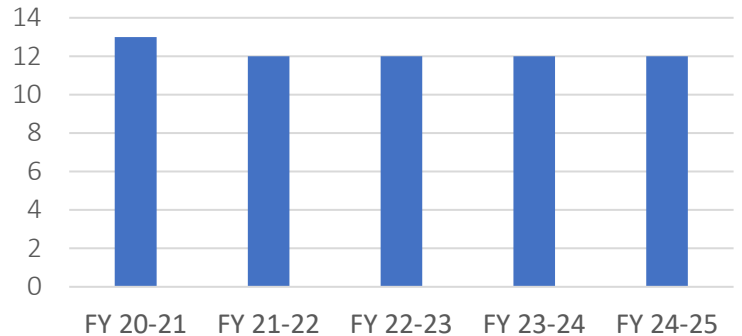
- Collected and barcode-tagged 3,083 vertical assets at various facility sites to use in Cityworks asset management.
- Upgrade GIS Server Enterprise and Portal from 10.8.1 to 10.9.1.
- Upgrade GraniteNet from v5.2.3.1 to GNet V5.5.0 due to the CityWorks upgrade to version 15.7.3.
- Prep and Modify Granite.net for the Sewer Assessment Project.
- Assist Engineering Department with the sewer assessment project by syncing contractor sewer assessment data back to the server and adding missing assets into GIS.
- Water Leak Analysis with heatmap density.
- Develop an application for Customer Service to verify and update mismatched meter numbers between New World to field GPS meter data.
- Develop an application as well as generate data for EPA Lead Service Line Inventory.
- Facilitate the replacement of expired SCADA batteries throughout the District, encompassing over 50 sites.
- Recruiting IT SCADA Technician.
- Begin SCADA Master plan to complete by the end of FY 2022-23.

CUSTOMER SERVICE

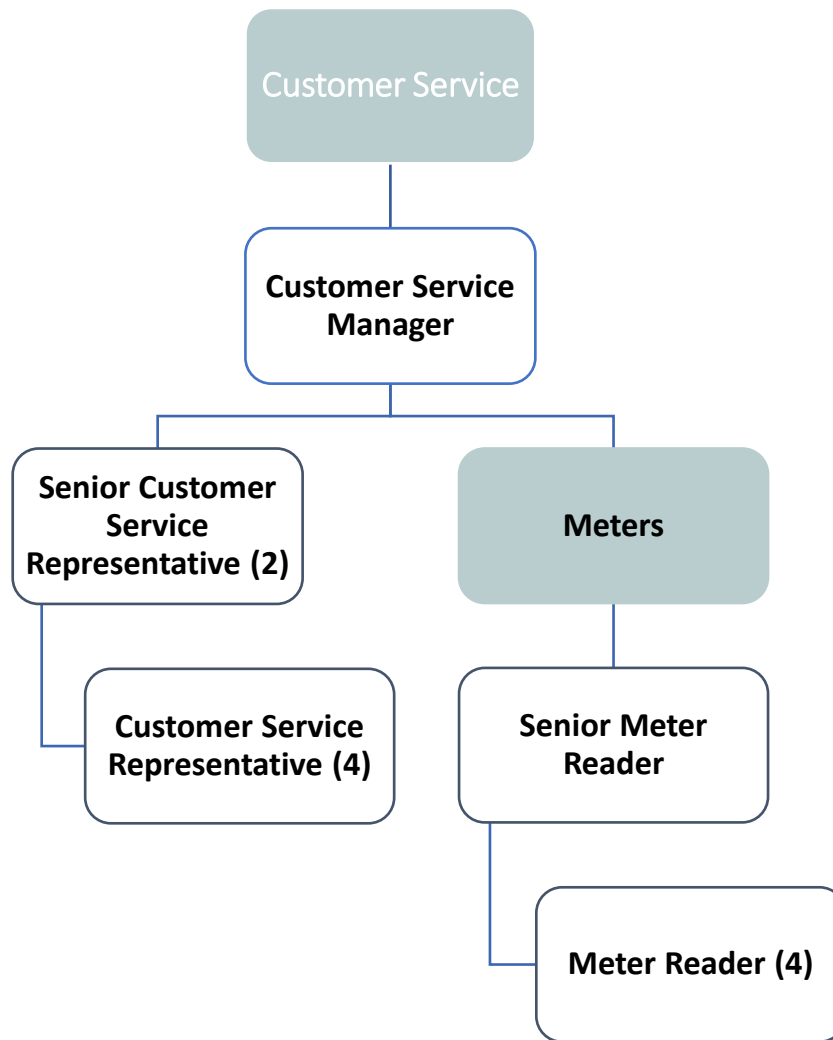
Department Personnel

Customer Service Manager	1
Senior Customer Service Representative	2
Senior Meter Reader	1
Customer Service Representative	4
Meter Reader	4
Total Full Time	12

Budgeted Positions



Department Structure



CUSTOMER SERVICE

MISSION STATEMENT:

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:

1. Enhance and improve efficiencies by utilizing modern technology into daily operations and processes.

(Strategic Plan F4)

- Upgrade in phases to an Advanced Metering Infrastructure (AMI) System that provides efficient automatic meter reading capabilities and accurate data collection for responsive water consumption information.
- Accelerate customer service response times by using online chatbot that can automate answers to common inquiries.
- Improve call handling performance by tracking peak days and times to appropriately control staff levels during those times.

2. Team Building - Develop opportunities to strengthen our team, support career growth and education, and build stronger relationships with other departments to increase customer and staff satisfaction.

(Strategic Plan WD3)

- Encourage staff development, cross-training, and staff engagement to assist career development and foster healthy working relationships.
- Employee Achievement and Performance Recognition – Initiate a consistent schedule of recognition and reward for outstanding staff performance. By increasing visibility of excellence, we open discussion regarding the details and encourage other team members to perform at the same level.

3. Community Engagement - Engage in focused efforts to increase communication and involvement with our local community to better understand and meet customer needs. (Strategic Plan CO2)

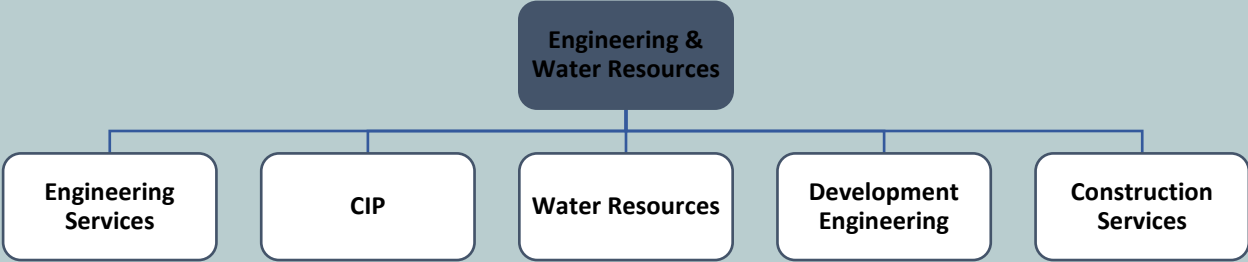
- Outreach – Increase awareness of available programs through direct communication and customer surveys.
- Ease of Access – Update and expand the breadth of information available on the Customer Service webpage and contribute information to be made available through social media platforms.
- Create and maintain a database of available assistance programs.

PERFORMANCE MEASURES:							
DEPT GOAL	MEASURE	TARGET	ACTUAL		EST.	BUDGET	
			FY 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025
1	Call Monitoring – Abandoned Calls/Year	<5%	N/A	N/A	N/A	<5%	<5%
1	Customer inquiries handled by chatbot	100 Monthly	N/A	N/A	N/A	100 Monthly	110 Monthly
2	Average hours of training attended by employee/Year	40 hrs/yr	N/A	N/A	N/A	40 hrs/yr	40 hrs/yr
3	Participate in quarterly customer outreach newsletters	Semi-annual	N/A	N/A	N/A	2	2

PRIOR YEAR ACCOMPLISHMENTS:

- Using multiple programs, we have secured customer bill assistance funding totaling over \$154,000, helping us reach our goal of community engagement through increased awareness and utilization of government assistance programs. To promote these programs, we have used various communication channels, including our website, bill inserts, and social media, to share active programs and host sign-up drives.
- In support of our goal of enhancing the customer experience by ensuring accurate meter reads and our goal of community engagement through ease of access, we have undertaken a feasibility study regarding automated meter infrastructure. Implementing this technology would increase accuracy and provide easy access to a greater scope of information for both customers and staff.
- Adding Q.R. codes to bills and disconnect notices has allowed for faster and easier access to information for our customers. This supports our goal of community engagement through ease of access and enhancing the customer experience through bill improvements.

ENGINEERING & WATER RESOURCES DIVISION

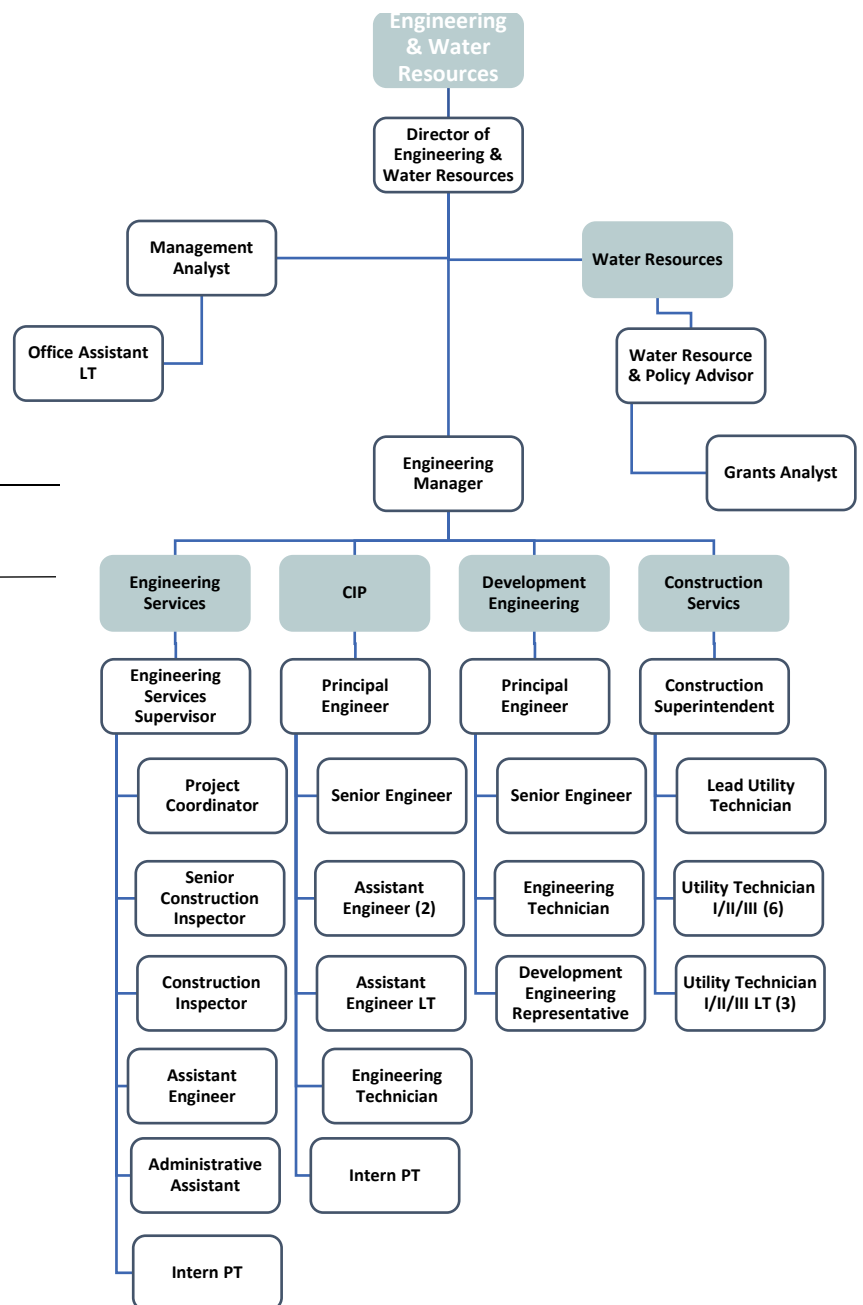
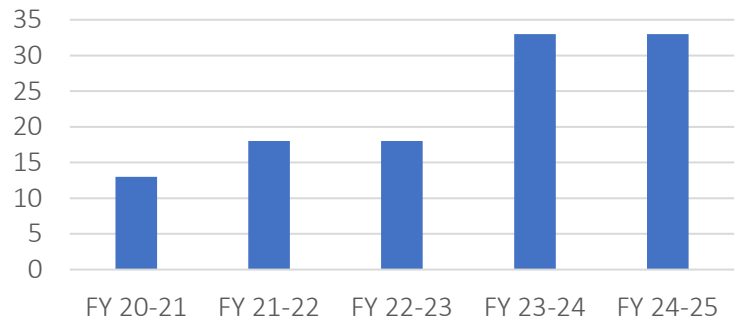


ENGINEERING & WATER RESOURCES

Department Personnel

Director of Engineering & Water Resources	1
Engineering Manager	1
Water Resource & Policy Advisor	1
Engineering Services Supervisor	1
Principal Engineer	2
Project Coordinator	1
Senior Engineer	2
Grants Analyst	1
Engineering Technician	2
Senior Construction Inspector	1
Assistant Engineer	2
Assistant Engineer Limited Term 2 yrs	1
Construction Inspector	1
Development Engineering Rep	1
Management Analyst	1
Administrative Assistant	1
Construction Superintendent	1
Lead Utility Technician Construction	1
Utility Technician I/II/III Construction	6
Utility Technician I Limited Term	3
Office Assistant Limited Term	1
Assistant Engineer	1
Total Full-Time (Engineering)	33
Intern	1.5
Total Part-Time	1.5

Budgeted Positions



Department Structure

ENGINEERING & WATER RESOURCES

MISSION STATEMENT:

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

GOALS & OBJECTIVES:

1. Capital Improvement Project (CIP) Budget Execution - Implement an efficient and proactive program to complete different phases of CIP projects identified in the budget. (Strategic Plan – WR 1&2, WD1,2, &3)

- Projects on Schedule – Develop an efficient project schedule tracker to meet project milestones in every phase of a project.
- Projects on Budget – Complete planned projects on-time, on-budget, while meeting the project deliverables. Continue to monitor and pursue grant opportunities.
- Effectively Manage Available Resources – Implement the needs related to project management, inspection, permits, and outside agencies.

2. Development Project Execution - Implement internal procedures to maximize the ability to manage development projects effectively, while coordinating community growth with relevant public agencies. (Strategic Plan – SS5, AG1,2,3,4,5, NEW)

- Collaborate with local agencies – Maintaining a close relationship with local agencies while establishing uniform requirements and promoting developmental growth.
- Streamline development processes – Improve internal procedures to facilitate the workflow related to the development process.
- Regulatory Compliance – Continue to update standards and regulations in accordance with applicable requirements.

3. Construction Management - Develop programs in the Engineering Department to provide continuous support related to all District projects. (Strategic Plan – WD1-5)

- Standardize work procedures - Develop and implement internal programs, standards, and procedures to enhance internal services.
- Budget and Resource Planning – Accurately project the expenditures and resources needed to facilitate services.
- Expand Outside Services - Explore and evaluate economical professional services provided to the District.

GOALS & OBJECTIVES:

4. Planning - Manage a proactive planning program to achieve all the District goals and objectives.

(Strategic Plan – WR1-5)

- Water Resources – Collaborate with regional agencies and identify opportunities to diversify JCSD's water supply portfolio to meet the District's immediate and ultimate water demands.
- Water Policy – Monitor drought and water quality regulations and identify potential impacts on the JCSD water portfolio.
- Asset Management – Develop a systematic approach to managing the District's tangible and intangible assets in an economical and feasible way.
- Forecast Planning – Update planning documents to accurately assist the District with future planning needs.

5. Workforce Development/Administration & Governance - Identify and develop programs to enhance the Department's and staff's knowledge and capabilities to support the District's goals and staff career development. (Strategic Plan -WR1,2,4,5, & 6, SS1 & 3, AG 1-3)

- Work Environment – Conduct regular training, workshop, and lunch and learns sessions.
- Business Practices – Review and evaluate all projects for best practices and lessons learned that can be applied to future projects or District standards/specifications.

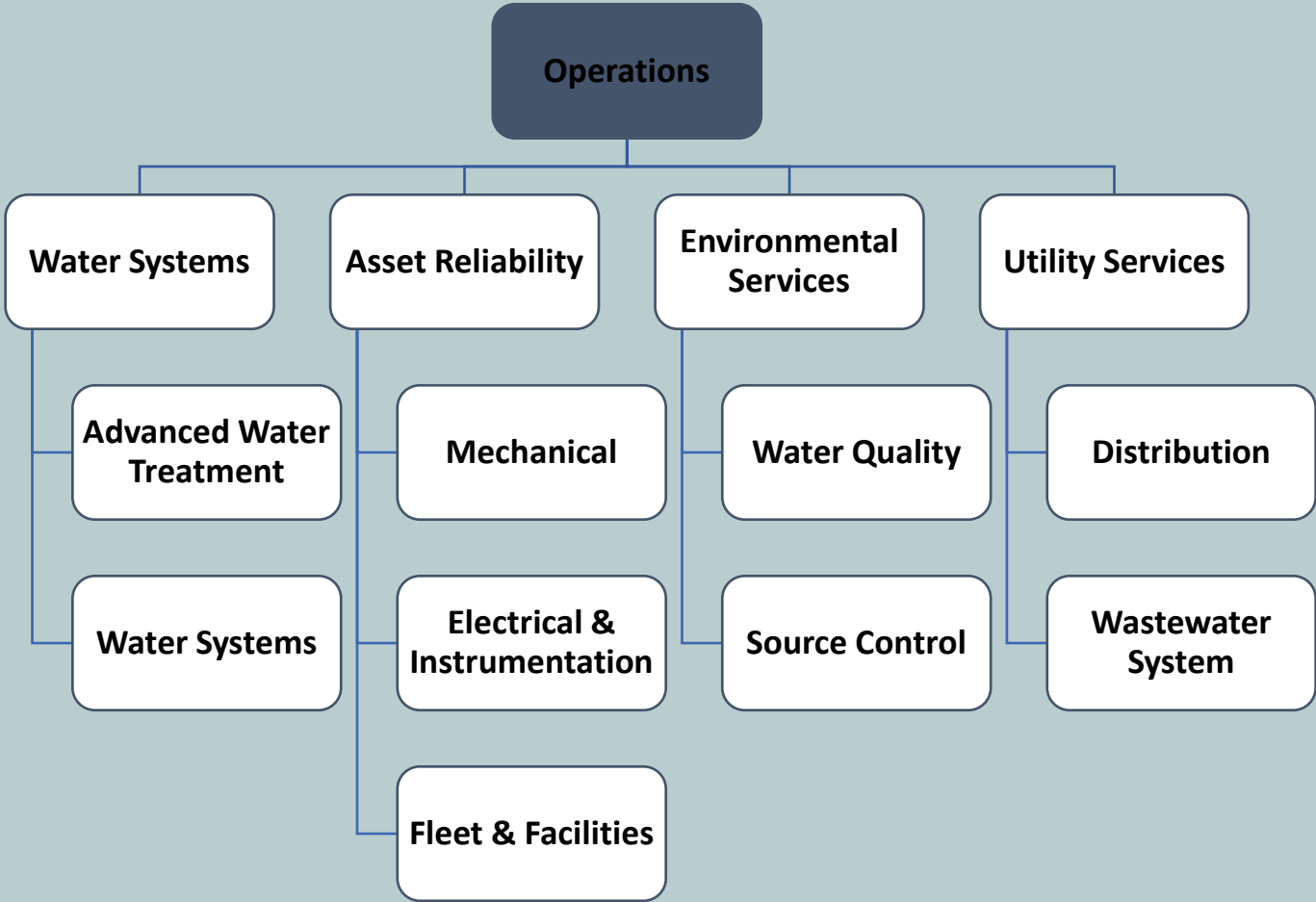
PERFORMANCE MEASURES:

DEPT GOAL	MEASURE	TARGET	ACTUAL		EST.	BUDGET	
			FY 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025
1	Construction Contract Change Orders less than 10% of original contract value	>90%	N/A	100%	100%	95%	95%
1	Capital Spending within Fiscal Year Budget	>80%	N/A	40%	30%	70%	80%
2	Adhere to internal timelines and milestones for completing the plan check process	>90%	N/A	87%	90%	90%	90%
5	Conduct/Attend regular training, workshop, and lunch and learns sessions	10	N/A	N/A	N/A	5	10
4	Update RT-IXP and R.W. master plans for District's water supply	1	N/A	N/A	N/A	1	1

PRIOR YEAR ACCOMPLISHMENTS:

- Development: Collected \$5.8M capacity fees for water and \$4.9M for sewer for a total of \$10.7M in FY21/22. FY 22/23 is in line to achieve similar numbers. In addition, \$660K in deposit fees from development was collected to cover the District's costs for providing plan check and inspection services. These numbers are for FY 21/22, but FY 22/23 is in line to achieve similar results.
- Completed 2020 Water and Wastewater Master Plans, Urban Water Management Plan, District Standard Manual Updates, and Water Quality Evaluation Study.
- Completed \$22M in capital improvement projects in FY 21/22. FY 22/23 is expected to result in the execution of approximately \$20M in improvement projects.
- Performed Sewer Condition Assessment program, which evaluated the existing conditions of all sewer lines and maintenance utility holes in the District.
- Developed on-call professional services program and implemented a new Project Execution Plan, including Master Project Schedule to manage CIP efficiently.
- Etiwanda Pipeline, Recycled Water, and Headquarters Improvement projects, which combine to account for 30% of CIP costs, completed the planning/assessment phase.
- Received \$36.1M in Grants and \$85.4M in low-interest SRF loans for a total of \$121.5M for Recycled Water and Etiwanda Projects.

OPERATIONS DIVISION



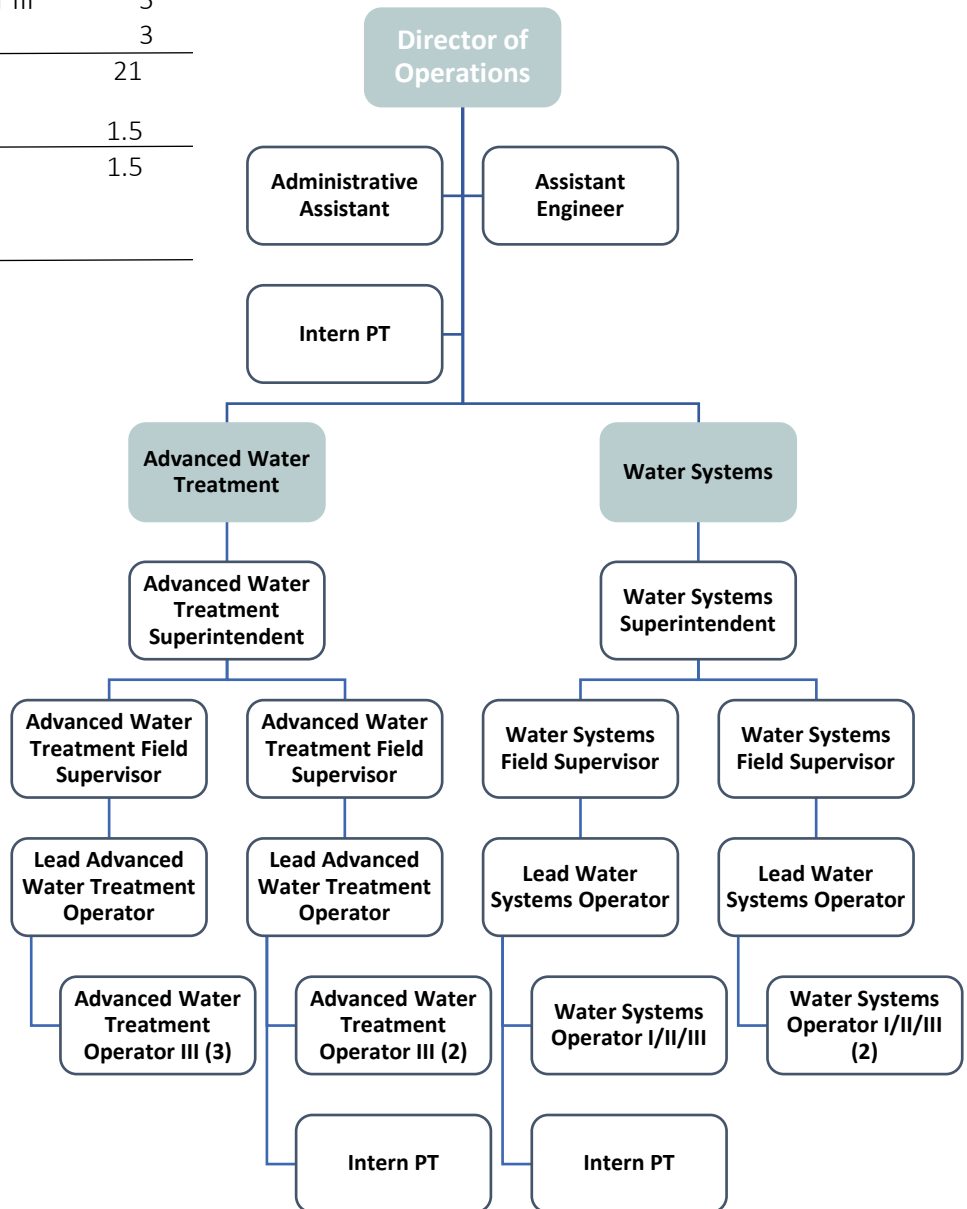
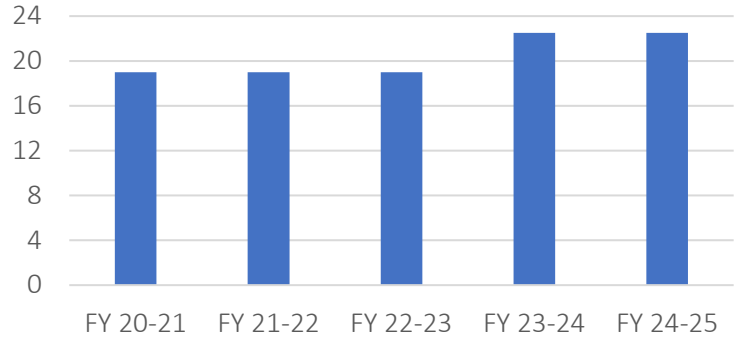
WATER SYSTEMS

Department Personnel

Director of Operations	1
Assistant Engineer	1
Administrative Assistant	1
Advanced Water Treatment Superintendent	1
Advanced Water Treatment Field Supervisor	2
Water Systems Superintendent	1
Water Systems Field Supervisor	2
Lead Advanced Water Treatment Operator	2
Lead Water System Operator	2
Advanced Water Treatment Operator III	5
Water Systems Operator I/II/III	3
Total Full-Time	21
Intern	1.5
Total Part-Time	1.5

Department Structure

Budgeted Positions



WATER SYSTEMS

MISSION STATEMENT:

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

GOALS & OBJECTIVES:

1. Reliable System Operation at the Best Value to our Customers (Strategic Plan WR3)

- Meet 100% of water demands and regulatory water quality requirements.
- Optimize reservoir maintenance schedule to balance the water demand needs of the District and other agencies relying on our facilities.

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

- Optimize field data collection and utilization of available data for decision-making.
- Model system use prioritization based on water quantity, quality and power rates – update annually.

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

- Conduct monthly technical training sessions for onsite and offsite treatment staff.
- Develop a Standard Operating Procedure (SOP) Roadmap that prioritizes new procedures and outlines a timeline for development and team training by 2025.
- Implement staff cross-training such that all staff are functionally competent at all core functions as specified in their job specification.

PERFORMANCE MEASURES:

DEPT GOAL	MEASURE	TARGET	ACTUAL		EST.	BUDGET	
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
1	All system demands are met with high-quality potable water.	Zero preventable service discharges	0	0	0	0	0
2	Develop a model/system to monitor, measure, and report on system efficiency.	5% Energy Optimization	0	0	0	2.5	5
3	Develop a succession plan that integrates JCSD culture, STRIVE, and technical training.	50% of promotional opportunities filled by in-house staff	0	15%	35%	50%	50%

PRIOR YEAR ACCOMPLISHMENTS:

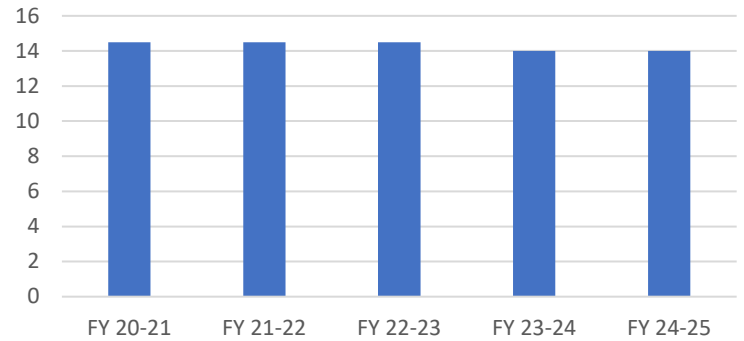
- Achieved **100%** of customer water demands and regulatory compliance.
- All planned reservoir inspections and rehabilitations were completed without impacting customers.
- State Water Resources Control Board (SWRCB) Sanitary Survey was completed with **zero** major deficiencies.
- Continued the professional development of staff through education, training, and seminars.

ASSET RELIABILITY

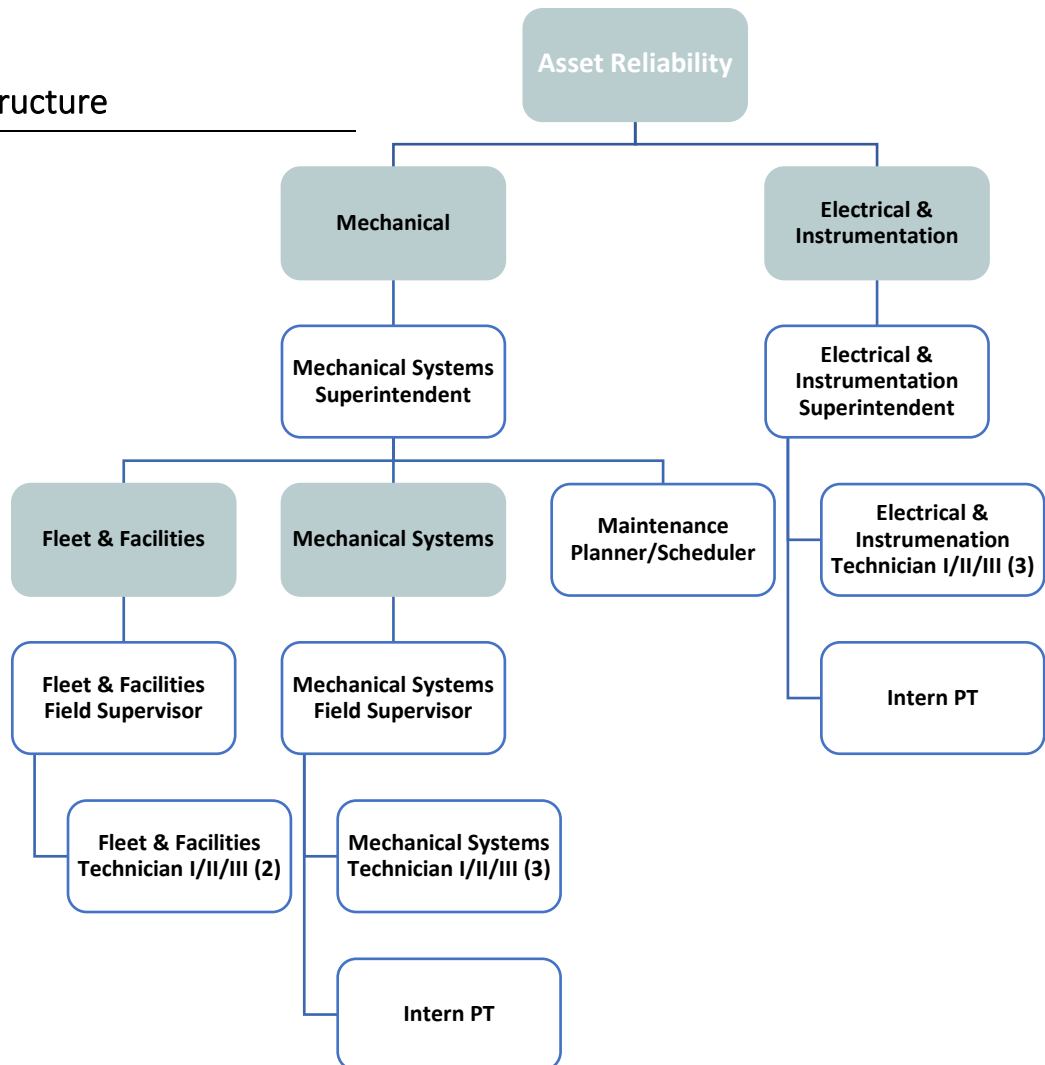
Department Personnel

Mechanical Superintendent	1
Electrical & Instrumentation Superintendent	1
Fleet & Facilities Field Supervisor	1
Mechanical Systems Field Supervisor	1
Electrical & Instrumentation Technician I/II/III	3
Fleet & Facilities Technician I/II/III	2
Mechanical Systems III	1
Maintenance Planner/Scheduler	1
Mechanical Systems Technician I/II/III	2
Total Full-Time	13
Intern	1.0
Total Part-Time	1.0

Budgeted Positions



Department Structure



ASSET RELIABILITY

MISSION STATEMENT:

The Asset Reliability Department strives to optimize asset performance and reliability supporting the treatment, production and delivery of potable water, and the collection of wastewater. This skilled and technical team uses an optimized maintenance strategy to ensure reliability while minimizing life cycle cost

GOALS & OBJECTIVES:

1. Support the development and implementation of a comprehensive Asset Management Plan. (Strategic Plan – WR2)

- Define the condition, age, and replacement schedule for all District water, sewer, fleet, and facilities assets by December 2025.
- Develop reoccurring maintenance and restoration plans for high-valued assets by July 2023. Including but not limited to:
 - Reservoirs, Wells, Booster Pump Stations & Lift Stations

2. Utilize technology and data to evaluate and enhance the performance of the Asset Reliability department. (Strategic Plan – WD3)

- Utilize Computerized Maintenance Management Systems (CMMS) to create unit specific (i.e., Fleet, Facilities, Mechanical, Electrical, and Instrumentation) inspections and work orders.
- Use CMMS programs to capture, track, monitor, and report on equipment performance data to maximize life cycle cost.
- Complete pump efficiency testing for all pumps with greater than 50 horsepower motors bi-annually and utilize efficiency results to drive rehabilitation and replacement schedules.

3. Develop a team that embraces a Reliability Centered Maintenance philosophy. (Strategic Plan – WD1)

- Develop and implement a plan that supports staff in becoming certified reliability leaders by December 2023.
- Conduct monthly asset reliability training that supports culture and technical skill development.
- Develop a Standard Operating Procedure (SOP) Roadmap that prioritizes new procedures and outlines a timeline for development and team training by December 2023.

4. Develop Fleet programs that track and trend equipment inspection, vehicle health, fuel consumption, and driver safety. (Strategic Plan – WD8)

- Establish a baseline for fuel consumption and promote conservation.
- Train field staff on vehicle weekly inspections and then monitor compliance.
- Clarify expectations of monthly and quarterly inspections and re-establish baselines.

PERFORMANCE MEASURES:							
DEPT GOAL	MEASURE	TARGET	ACTUAL		EST.	BUDGET	
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
1	Develop long-term rehabilitation plans for all high-value assets. Establish working capital for multi-year projects.	5	1	1	2	4	5
2	All assets have a reoccurring inspection and preventative maintenance plan.	100%	10%	25%	50%	75%	100%
2	Generate a quarterly condition/health report for all equipment over 50 HP	100%	0	0	10	50	100
3	Develop a succession plan that integrates JCSD culture, STRIVE, and technical training. 50% of promotional opportunities are filled by in-house staff.	50%	0	0	35%	40%	50%
4	Reduce fuel consumption by targeting unnecessary idling.	-15%	0	0	-5%	-10%	-15%
4	Reduce reoccurring inspection backlog by increasing inspection compliance through training.	100%	0	0	50%	75%	100%

PRIOR YEAR ACCOMPLISHMENTS:

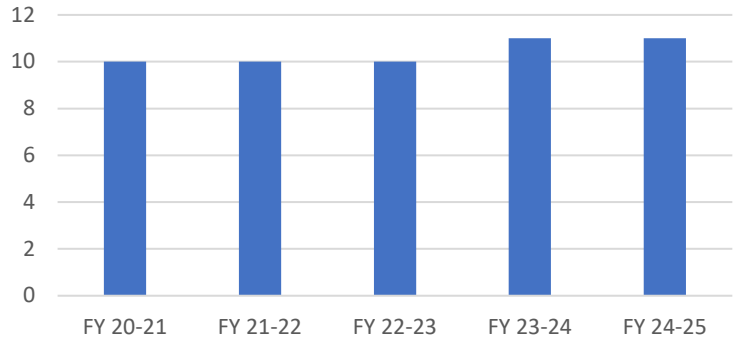
- Migrated from an on-premise to a cloud-based fleet maintenance management system. That provides a work order system for preventive and corrective maintenance. The system increased the visibility of repair history and improved access by providing a mobile solution to field staff.
- Implemented a fleet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

ENVIRONMENTAL SERVICES

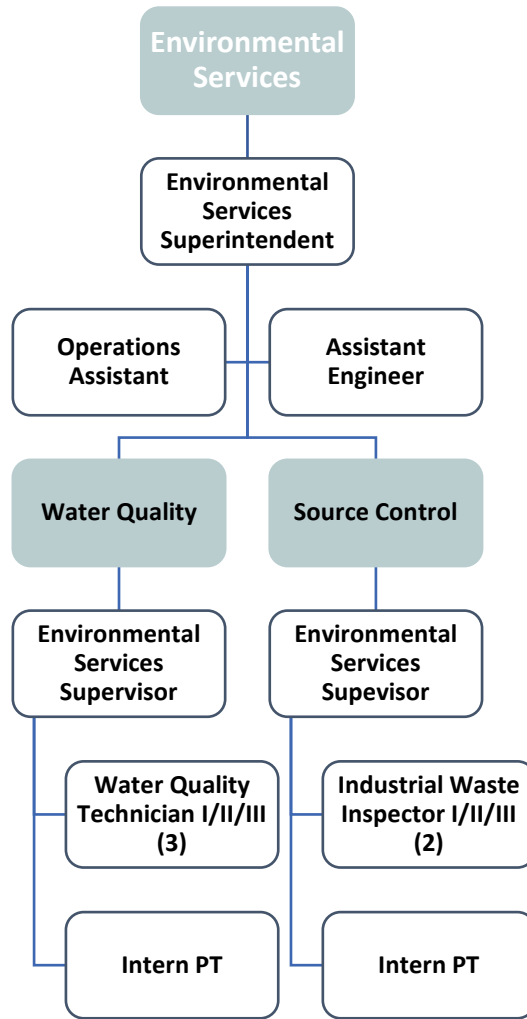
Department Personnel

Environmental Services Superintendent	1
Operations Assistant	1
Environmental Services Supervisor	2
Assistant Engineer	1
Water Quality Technician I/II/III	3
Industrial Waste Inspector I/II/III	2
Total Full-Time	10
Intern	1.0
Total Part-Time	1.0

Budgeted Positions



Department Structure



ENVIRONMENTAL SERVICES

MISSION STATEMENT:

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

GOALS & OBJECTIVES:

1. Maintain 100% Regulatory Compliance Through Exceptional Planning and Oversight.

(Strategic Plan WR5)

- Conduct an annual audit of all regulatory permits to ensure full compliance.
- Prepare and annually present a regulatory overview (permit conditions, sampling schedules, etc.) to all operations staff.
- Update the sampling plan annually.

2. Stay up to Date on Regulatory Changes and Provide Timely Outreach to Affected Parties.

(Strategic Plan WR8)

- Attend classes, workshops, and seminars to stay up to date with current and emerging regulations and environmental concerns.
- Network with surrounding agencies to better understand regional water quality concerns.
- Conduct semiannual brown bag sessions for operations staff on emerging technologies and/or regulations.

3. Develop and Implement State of the Art Business Processes to Support Efficient District Operations.

(Strategic Plan WR8)

- Support the update and implementation of the IEBL billing model by July 2023
- Develop a Standard Operating Procedure (SOP) Roadmap that prioritizes new procedures and outlines a timeline for development and team training by July 2024.
- Develop team proficiency with recycled water regulations as needed to support the implementation of the recycled water program by July 2024.

PERFORMANCE MEASURES:

DEPT GOAL	MEASURE	TARGET	ACTUAL		EST.	BUDGET	
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
1	Regulatory compliance	Zero Violations/permit exceedances	0	0	0	0	0
2	Regulatory training and briefings delivered to field staff	One per Month	5	7	9	12	13
3	Develop and maintain Policies and Procedures	One new, and one updated Policy/procedure each qtr.	1	2	4	8	9

PRIOR YEAR ACCOMPLISHMENTS:

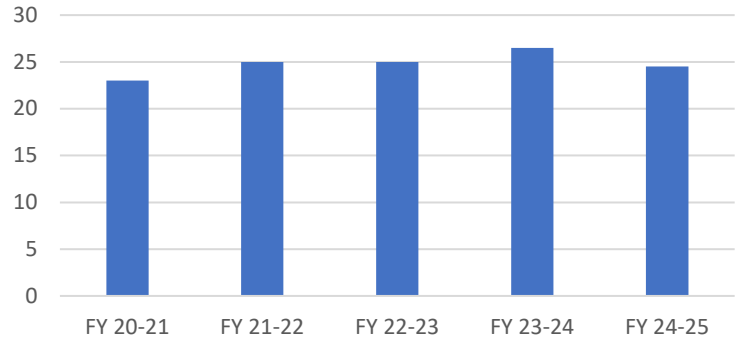
- JCSD has maintained 100% regulatory compliance for water and sewer. This includes Sanitary Survey, Lead and Copper Tap Sampling, Revised Total Coliform Rule, Disinfection By-Product Rule, Sanitary Sewer Spills, Industrial inspections, and sampling.
- Environmental Services has met all regulatory deadlines.
- Environmental Services has made an effort to attend all regulatory training such as AWWA Spring Conference, CWEA P3S, Water Education Seminar, Cal Poly Pomona Supervisor and Leadership Training, Tri-State Seminar, Conference AWWA Membrane conference, and various EPA and state webinars.
- Within this budget period, Environmental Services has networked with the following agencies: Western Municipal Water District, LA Department of Water and Power, City of Riverside, Riverside County Flood Control, City of Pasadena, Eastern Municipal Water District, Inland Empire Utilities Agency, Orange County Sanitation District, and City of Fullerton.
- Environmental Services established an E.S. Collaboration Group consisting of Customer Service, Community Affairs, and E.S. leadership teams. This Group meets quarterly to discuss customer concerns, emerging regulations, public education and outreach.
- Participate in public outreach events such as Fall Festival and Egg-Cellent Adventure.
- Environmental Services developed an onboarding PowerPoint, Expected Range of Knowledge for new hires and promotions.
- Environmental Services has collaborated with other JCSD departments on various projects such as Electronic Annual Report, AWWA Benchmarking, IEBL rate study, Consumer Confidence Report, and recurring regulatory reporting.
- Through targeted training, we increased the level of certification for most of the Environmental Services staff.

UTILITY SERVICES

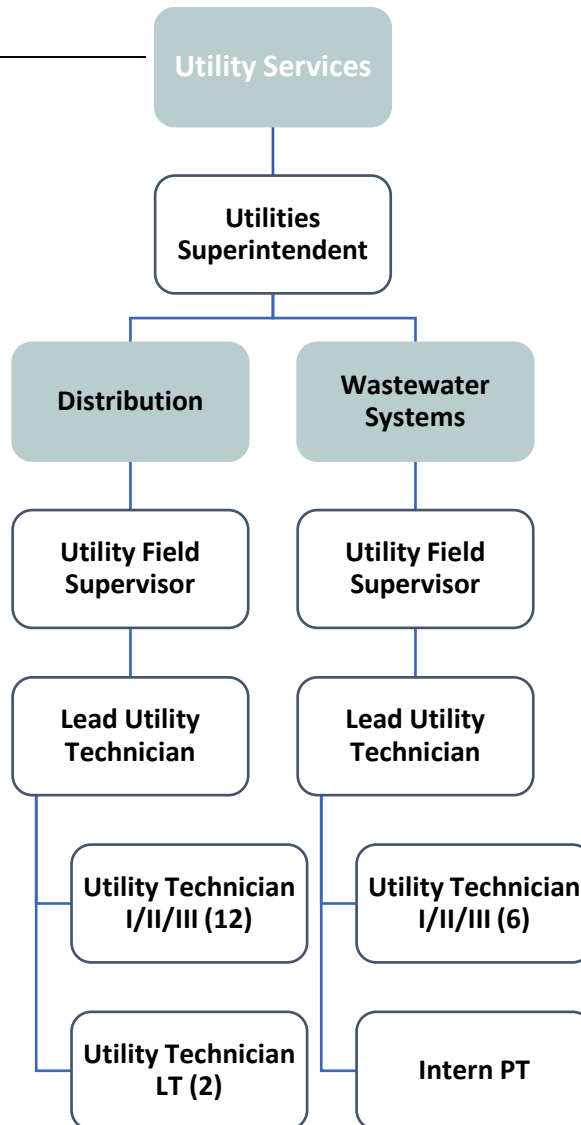
Department Personnel

Utilities Superintendent	1
Utility Field Supervisor	2
Lead Utility Technician	2
Utility Technician III	5
Utility Technician II	8
Utility Technician I	5
Utility Technician I Limited Term 1 yr	2
Total Full-Time	25
Intern	0.5
Total Part-Time	0.5

Budgeted Positions



Department Structure



UTILITY SERVICES

MISSION STATEMENT:

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

GOALS & OBJECTIVES:

1. Minimize Water and Wastewater disruptions through efficient and effective Operations and Maintenance programs. (Strategic Plan – W.R. 1, W.R. 6, S.S. 2)

- Identify and prioritize a list of system problem areas and develop a rehabilitation timeline by December 2023.
- Conduct flushing, air vac, valve, and hydrant maintenance to ensure water system reliability.
- Uphold zero sewer spill violations by effectively cleaning and monitoring the wastewater collection system.

2. Establish Protocols and a Team that can Effectively Complete Work Typically done by a Contractor (Strategic Plan – WR 1, W.R. 8, S.S. 6)

- Establish protocols for pricing, scheduling, and completing in-house construction work.
- Complete twelve mainline valve replacements/installs.
- Complete 250 service line replacements/installs.
- Complete ½ mile of mainline pipe replacement/installs.
- Complete a post-mortem review for each in-house project to identify lessons learned and opportunities to enhance efficiency and compare in-house cost versus contractor cost.

3. Effectively Integrate the Existing Water Distribution and Sewer Teams (Strategic Plan – WR7,WR8, SS1)

- Conduct monthly training sessions on sewer and distribution roles as needed to support cross-training.
- Develop a Standard Operating Procedure (SOP) Roadmap that prioritizes new procedures and outlines a timeline for development and team training by 2025.
- Implement cross-training so that all staff is functionally competent in general aspects of wastewater and distribution by June 2023.

PERFORMANCE MEASURES:

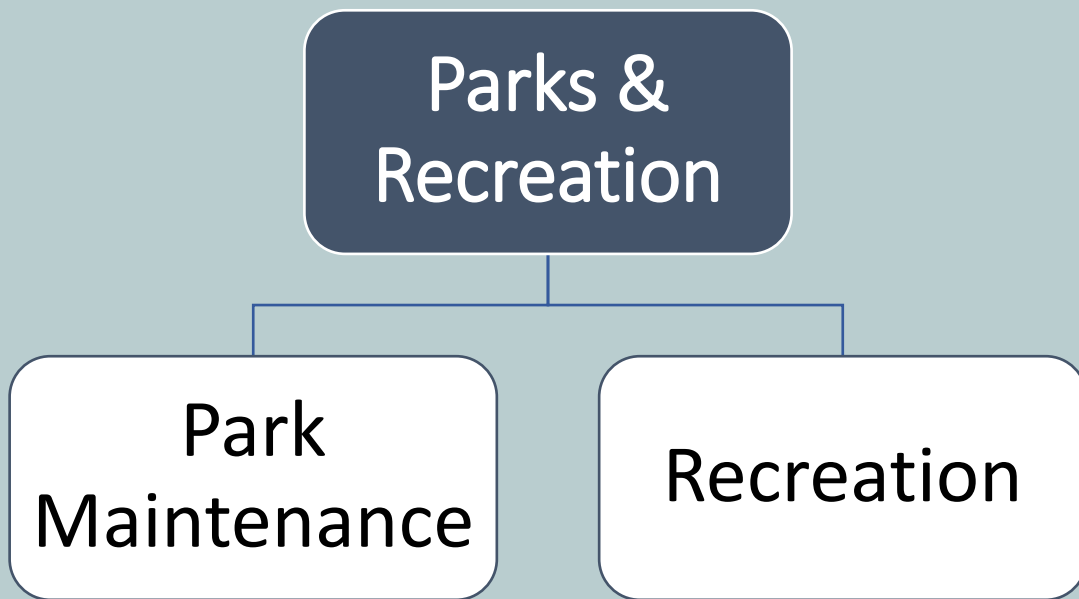
DEPT GOAL	MEASURE	TARGET	ACTUAL		EST.	BUDGET	
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
1	Implement a comprehensive system appurtenance maintenance program.	Flushing & Hydrants	15%	20%	25%	25%	45%
		Air-Vac	<1%	<1%	5%	5%	10%
		Valve Exercising	15%	20%	25%	25%	45%

PERFORMANCE MEASURES:							
DEPT GOAL	MEASURE	TARGET	ACTUAL		EST.	BUDGET	
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
1	Implement the Sewer System Assessment predictive maintenance program to optimize cleaning and inspection.	Zero Sewer Spill Violations	0	0	0	0	0
2	Develop a JCSD construction crew and document performance.	Replace/install: 12 mainline valves	2	4	6	12	12
		Replace/install: 500 services	306	345	350	500	500
		Replace/install: ½ mile mainline	0	0	¼ mile	½ mile	½ mile
3	Develop a succession plan that integrates JCSD culture, STRIVE, and technical training.	50% of promotional opportunities are filled by in-house staff	10%	15%	35%	50%	50%

PRIOR YEAR ACCOMPLISHMENTS:

- Replaced more than 390 water services throughout community.
- Replaced 2 miles of failing water system pipelines.
- Exercised more than 1,800 water system valves.
- Maintained zero sewer system overflows.
- Cleaned more than 135 miles of wastewater collection system pipeline.

PARKS & RECREATION DIVISION



PARKS

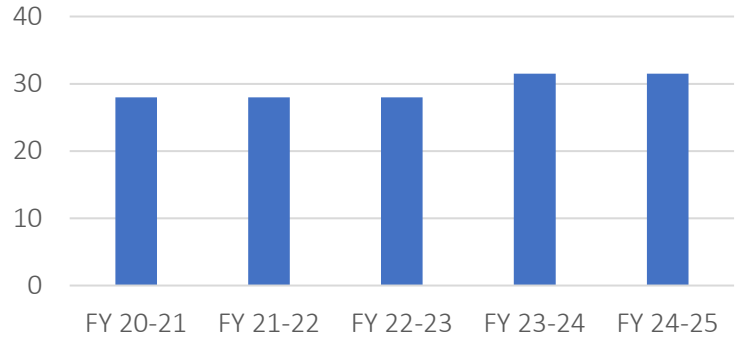
Department Personnel

Director of Parks	1
Sr. Administrative Assistant	1
Management Analyst	1
Total Full-Time	3
Recreation Superintendent	1
Sr. Administrative Assistant	1
Administrative Assistant	1
Sr. Recreation Coordinator	4
Total Full Time (Recreation)	7

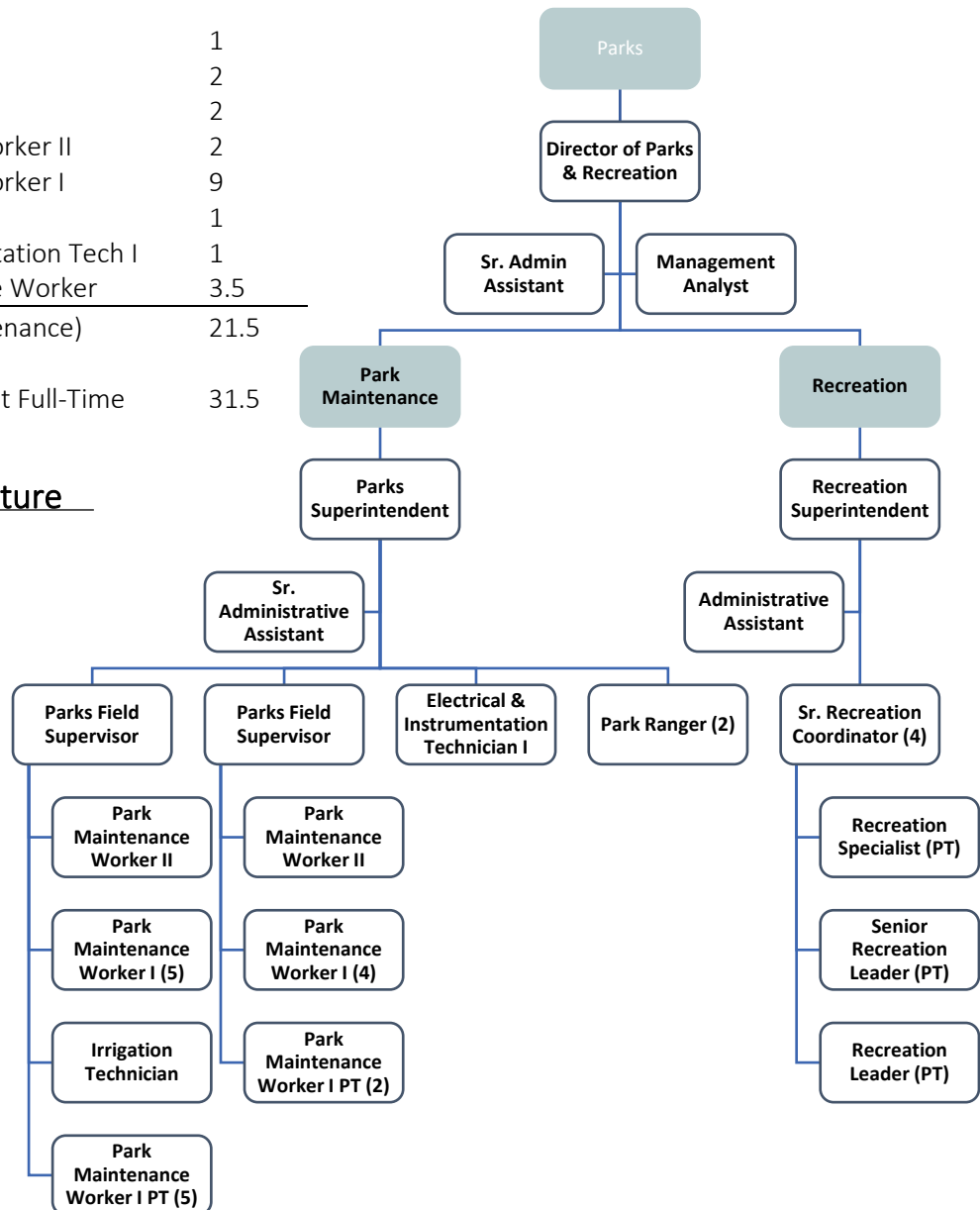
Parks Superintendent	1
Parks Field Supervisor	2
Park Ranger	2
Parks Maintenance Worker II	2
Parks Maintenance Worker I	9
Irrigation Technician	1
Electrical & Instrumentation Tech I	1
P/T Parks Maintenance Worker	3.5
Total Full Time (Maintenance)	21.5

Total Parks Department Full-Time 31.5

Budgeted Positions



Department Structure



PARKS & RECREATION – PARK MAINTENANCE

MISSION STATEMENT:

The Park Maintenance Division 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:

1. Goal – Workforce Development (Strategic Plan PR6)

Develop, train, and mentor park maintenance staff to help ensure they effectively service the community utilizing best practices.

- Continue to implement a cross-training plan aimed at increasing staff's knowledge and skills in discipline areas such as irrigation, field maintenance, minor plumbing, minor electrical and lighting repairs, and splash pad operations.
- Increase staff's participation in non-District educational classes and training seminars related to parks and/or facility maintenance.
- Enhance the team's overall effectiveness by encouraging staff to obtain non-required licenses and certifications (i.e., Class A License, Certified Playground Safety Inspector, etc.).

2. Goal – Parks and Facilities Sustainability (Strategic Plan PR4)

Ensure existing parks and facilities are maintained utilizing best practice standards and identify opportunities to enhance facilities to meet the current and future community needs.

- Continue to follow CAPRA standards regarding the maintenance and inspection of parks and facilities.
- Develop a 5-year Capital Improvement Program based on available funding, needs, and priorities.
- Conduct a Parks and Facilities Needs Assessment to determine if existing parks and facilities are meeting the needs of the community, and identify potential improvements accordingly.

3. Goal – Graffiti Abatement (Strategic Plan PR2)

Ensure the District is efficiently abating graffiti within the Eastvale and Jurupa Valley communities.

- Educate the public on ways to efficiently report graffiti in their community.
- Utilize available resources to ensure graffiti is abated in a timely manner.

PERFORMANCE MEASURES:							
DEPT GOAL	MEASURE	TARGET	ACTUAL		EST.	BUDGET	
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
1	Train all full-time staff in two new discipline areas identified in the Staff Cross-Training Plan	100%	N/A	N/A	50%	50% of staff trained by 6/30/24	Remaining 50% of staff trained by 6/30/25
1	Participate in non-District educational and training seminars (F.T. Employees)	Annually	N/A	12 Hours	12 Hours	12 hours per F.T. employee by 6/30/24	12 hours per F.T. employee by 6/30/25
2	Complete audit of all irrigation systems within the park system on a quarterly basis.	Quarterly	N/A	N/A	N/A	100%	100%
2	Complete a Parks & Recreation Master Plan Update.	6/30/2024	N/A	N/A	N/A	06/30/2024	N/A
3	Educate the public on the use of the GoGov app to report graffiti through social media accounts and department website.	6	N/A	N/A	N/A	One post bi-monthly by 6/30/24	One post bi-monthly by 6/30/25
3	Abate all reported graffiti within 48 business hours of initial report.	100%	100%	100%	100%	100%	100%

PRIOR YEAR ACCOMPLISHMENTS:

FY2021/2022 Accomplishments

- Completed the following CIP/Maintenance Projects:
 - Harada Heritage Park Ballfield Irrigation and Sod Installation Project
 - McCune Family Park Ballfield Fencing Project
 - Park Furniture Replacement at Orchard Park
 - Basketball Courts Resurfacing at Orchard Park
 - Playground Resurfacing at Orchard Park
 - Installation of half-mile markers and information kiosks on the Eastvale Trail
- Completed Phase 2 (of 5) of the Frontage Plant Replacement Project, which consisted of the installation of approximately 8,500 plants, 750 cubic yards of mulch, and several flats of ground cover.

- Completed Phase 2 (of 2) of the Frontage Tree Replacement Project, which consisted of the removal of numerous tree stumps and planting of approximately 350 trees throughout Eastvale.
- Installed new wind/privacy screens on the tennis courts at James C. Huber Park and Mountain View Park.
- Installed new carpet in the hallways and lobby areas of the Eastvale Community Center.

FY2022/2023 Accomplishments

- Completed the following CIP/Maintenance Projects:
 - ADA Parks & Facilities Improvements - Phase II
 - Basketball Courts Resurfacing – James C. Huber Park
 - Park Furniture Replacement – James C. Huber Park
 - Playground Resurfacing – James C. Huber Park
 - Tennis Courts Resurfacing – James C. Huber Park
- Completed Phases 3-5 (of 5) of the Frontage Plant Replacement Project, which consisted of the installation of approximately 17,000 plants, 1500 cubic yards of mulch, and several flats of ground cover.
- Installed new signs that prominently display the Department's name and logo at the two entrances of the Eastvale Community Center

PARKS & RECREATION DEPARTMENT – RECREATION

MISSION STATEMENT:

The Recreation Division strives to provide the Eastvale community with the best possible programs, services, and special events. National accreditation and 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:

1. Goal – Service Delivery Enhancement (Strategic Plan PR1)

Improve service delivery through technology, participation, and customer service utilizing data-driven research.

- Assess existing service delivery platforms (i.e., registration software, social media) for effectiveness and research and implement new technologies to improve the customer experience and accessibility.
- Increase participation for all programs, reservations, activities, and events by gathering data from various platforms.
- Strengthen customer service through the utilization of various marketing and communication mediums.

2. Goal – Community Partnerships (Strategic Plan PR5)

Continue to develop, maintain, and build partnerships and relationships with local non-profit organizations, agencies, and other stakeholders to expand and improve services provided to the community.

- Collaborate with community organizations to offer additional special events, programs, and services to complement the Department's existing portfolios.
- Create and strengthen community partnerships by providing opportunities and resources for organizational development and expansion.
-

3. Goal – Positively Impact Community's Health and Wellness (Strategic Plan PR5)

Promote health and wellness through education and activities that encourage community involvement.

- Create and implement a healthy community initiative ("HCI") that focuses on physical, mental, and spiritual well-being, and incorporate the philosophy into all Parks & Recreation Department divisions.
- Develop and deliver a comprehensive marketing/branding strategy for the HCI.
- Establish partnerships to deliver programs and services within the HCI.

PERFORMANCE MEASURES:							
DEPT GOAL	MEASURE	TARGET	ACTUAL		EST.	BUDGET	
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
1	Implement new recreation software.	1	N/A	N/A	N/A	6/30/2024	N/A
2	Implement automated survey distribution for all programs and events.	100%	N/A	N/A	N/A	12/31/2023	N/A
2	Identify community partner(s) to provide a unique event, program, or service to the community on a quarterly basis.	4	N/A	N/A	N/A	4 by 6/30/2024	4 by 6/30/2025
2	Conduct annual community service organization fair/open house.	1	N/A	N/A	N/A	1 by 6/30/2024	1 by 6/30/2025
3	Establish collaborative partnerships with health and community service organizations to offer quarterly programs and/or services for mature adults (age 50 & older)	4	N/A	N/A	N/A	4 by 6/30/2025	4 by 6/30/2025

PRIOR YEAR ACCOMPLISHMENTS:

FY2021/2022 Accomplishments

- Opened The Desi House, which is a 5,000 square foot special event venue within 2.5 acres of land.
- Achieved CAPRA National Reaccreditation, scoring 100% on the assessment.
- Partnered with Feeding America I.E. to offer a monthly food distribution program at Eastvale Community Park.
- Partnered with City of Eastvale Mayor Jocelyn Yow to: 1) install a Little Library in the following parks and facilities: Eastvale Community Center, Harada Heritage Park, Orchard Park, Half Moon Park, and American Heroes Park; and 2) to create two family parking spaces at the Eastvale Community Center.
- Conducted a book drive to celebrate National Reading Month. Over 1,000 books were donated and distributed throughout our Little Libraries and various youth programs.
- Created the Community Partners Committee, which meets quarterly and consists of over 25 local organizations with the goal of expanding input regarding our parks, facilities, and

services; helping each other successfully serve the Eastvale community; providing updates on upcoming events, programs, and services; and comparing event/program calendars.

- Partnered with the Philistine Rondo School of Discovery Photo Club to display student's photographs in the Eastvale Community Center.
- Sponsored and/or partnered with local community partners to offer/host the following special events, activities, and programs:
 - Move through Motivation's 24-Hour Challenge
 - Chamber of Commerce's National Day of Prayer Breakfast
 - Bike Rodeo with the Riverside County Sheriff's Department
 - Move through Motivation's 5k Run Walk
 - Veteran's Day Event with the City of Eastvale.
- Successfully executed the Picnic in the Park event, with over 25,000 in attendance over the three-day period.

FY2022/2023 Accomplishments

- Created the JCSD Community Leader Award Program to publicly recognize the outstanding efforts of those partners that go above and beyond.
- Created an additional Senior Recreation Coordinator position to manage the day-to-day operations of the The Desi House, and also created a Recreation Specialist (part-time) position to provide high level programming and administrative assistance to each of the four Senior Recreation Coordinators.
- Received the 2022 California Park & Recreation Society (CPRS) Award of Excellence in the Marketing & Communications category for The Desi House website.
- Offered the following new special events:
 - Friday Flicks and Food Trucks – Halloween Edition
 - Cookies and Cocoa with Santa
 - Eastvale's EGG-Cellent Adventure
- Expanded part and full-time employee recognition opportunities by creating and implementing a "Caught Being Amazing" program.
- Partnered with the Philistine Rondo School of Discovery Photo Club to display student's pictures in the Eastvale Community Center.
- Obtained a grant through the National Recreation & Parks Association (NRPA) to fund "Tai Chi for Arthritis" classes for our senior population.
- Sponsored and/or partnered with local community partners to offer/host the following special events, activities, and programs:

- Move through Motivation's 24-Hour Challenge
- Chamber of Commerce's National Day of Prayer Breakfast
- Walk, Bike, Ride Event with the Corona/Norco Unified School District, Riverside County Sheriff's Department, and the City of Eastvale
- Move through Motivation's 5k Run Walk
- Veteran's Day Event with the City of Eastvale.

DEPARTMENTAL BUDGET DETAIL

Board/G.M. Services

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 571,877	\$ 597,172	\$ 601,494	\$ 641,004
5003	Overtime Salaries	1,672	2,000	3,000	3,000
	Benefits Expenses	324,316	278,626	292,658	298,339
	Payroll Taxes	37,567	41,901	45,328	46,719
5070	Vacancy Factor	-	(18,394)	(47,124)	(49,453)
5008	Directors Fees	23,100	36,000	96,000	96,000
5102	Travel - Directors	11,745	25,000	25,000	25,000
5104	Employee Conferences and Seminars	4,803	10,000	10,000	10,000
5105	Employee Training	27,491	13,800	35,800	35,800
5106	Postage	985	-	-	-
5107	Memberships, Dues, and Publications	59,247	52,500	66,600	66,600
5111	Election Expense	-	120,000	-	120,000
5114	Post Employment Benefits Expense	(11,057)	27,027	-	-
5115	Office Supplies	23,981	32,600	32,750	32,750
5117	Sponsorships	3,240	10,000	10,000	10,000
5201	Outside Services	56,156	138,800	60,000	60,000
5202	Engineering Services	-	28,000	-	-
5204	Legal Services	71,991	75,000	100,000	100,000
5207	Strategic Planning	-	30,000	50,000	50,000
5301	Materials and Supplies	10,818	25,000	10,000	10,000
5506	Wireless Devices	5,053	7,720	3,240	3,240
5601	IT Equipment	14,939	1,850	2,500	2,500
5603	Software Licensing	-	50	13,550	14,550
6010	Other Expenses	24,137	5,000	40,000	40,000
Board/GM Services Department Total		\$ 1,262,060	\$ 1,539,651	\$ 1,450,796	\$ 1,616,048

Records Retention

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 195,001	\$ 214,020	\$ 143,521	\$ 149,409
5002	Overtime Salaries	50	-	-	-
	Benefits Expenses	80,346	85,675	55,918	55,545
	Payroll Taxes	16,204	17,322	11,585	12,036
5070	Vacancy Factor	-	(6,340)	(10,551)	(10,850)
5104	Employee Conferences and Seminars	887	3,400	-	3,400
5105	Employee Training	6,600	8,000	-	8,000
5107	Memberships, Dues, and Publications	622	1,000	1,000	1,000
5114	Post Employment Benefits Expenses	27,027	27,027	31,301	31,300
5115	Office Supplies	6,082	7,000	6,500	6,500
5201	Outside Services	5,404	4,800	9,300	9,300
5204	Legal Services	4,702	5,000	7,500	7,500
5604	Software Maintenance	23,906	26,000	52,000	28,000
Records Retention Department Total		\$ 366,833	\$ 392,903	\$ 308,074	\$ 301,141

Human Resources

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 338,101	\$ 345,466	\$ 441,485	\$ 455,341
5002	Intern / Part Time Salaries	11,387	16,600	16,120	16,182
5003	Overtime Salaries	120	100	500	499
	Benefits Expense	81,650	82,319	112,996	115,043
	Payroll Taxes	26,098	26,815	33,946	34,879
5070	Vacancy Factor	-	(9,426)	(30,252)	(31,097)
5057	Life Insurance	12,812	16,250	-	-
5060	Long - Term Disability Insurance	39,298	100,800	-	-
5061	Short - Term Disability Insurance	64,825	63,000	-	-
5062	Worker's Compensation Insurance	325,592	420,000	-	-
5104	Employee Conferences and Seminars	5,622	10,000	12,700	11,700
5105	Employee Training	10,239	30,870	29,195	29,195
5106	Postage	35	-	100	100
5107	Memberships, Dues, and Publications	517	1,680	1,965	1,965
5112	Education Reimbursements	-	-	-	-
5113	Employee Recognition Events	54,384	40,000	55,300	55,300
5114	Post Employment Benefits Expenses	(19,580)	-	-	-
5115	Office Supplies	2,047	4,305	3,100	3,100
5201	Outside Services	60,261	58,800	33,000	183,000
5204	Legal Services	31,471	70,000	70,000	70,000
5206	Other Professional Services	2,816	10,200	13,100	13,100
5214	Recruitment	-	-	54,000	54,000
5301	Materials and Supplies	600	2,500	4,000	4,000
5506	Wireless Devices	-	480	-	-
5601	IT Equipment	3,883	2,500	3,000	-
5604	Software Maintenance	18,066	20,575	35,075	35,225
Human Resources Department Total		\$ 1,070,244	\$ 1,313,834	\$ 889,330	\$ 1,051,532

Finance

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 634,311	\$ 728,729	\$ 600,519	\$ 632,638
5003	Overtime Salaries	17	1,000	-	-
	Benefits Expense	301,502	321,943	335,896	337,546
	Payroll Taxes	42,250	48,350	43,174	45,331
5070	Vacancy Factor	-	(22,000)	(48,979)	(50,776)
5104	Employee Conferences and Seminars	573	5,000	6,500	6,500
5105	Employee Training	1,981	4,000	4,000	4,000
5107	Memberships, Dues, and Publications	4,210	1,950	3,980	3,980
5109	Insurance Expense	482,090	501,000	592,000	619,000
5114	Post Employment Benefits Expense	33,428	54,054	93,800	93,800
5115	Office Supplies	2,418	4,250	2,750	2,750
5201	Outside Services	19,733	35,000	33,500	35,000
5204	Legal Services	27,604	15,000	30,000	30,000
5206	Other Professional Services	700	250	800	800
5212	Printing	3,677	3,175	3,725	3,725
5301	Materials and Supplies	-	500	500	500
5506	Wireless Devices	1,928	1,000	3,300	3,300
5601	IT Equipment	-	1,250	1,250	1,250
5603	Software Licensing	-	2,500	2,500	2,500
5604	Software Maintenance	78,627	99,501	87,500	91,875
Finance Department Total		\$ 1,635,051	\$ 1,806,451	\$ 1,796,715	\$ 1,863,719

Accounting

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 574,464	\$ 576,289	\$ 700,447	\$ 729,412
5003	Overtime Salaries	11,597	-	10,004	10,003
	Benefits Expense	222,632	233,732	252,604	255,767
	Payroll Taxes	46,213	44,573	52,540	54,685
5070	Vacancy Factor	-	(5,566)	(50,780)	(52,493)
5104	Employee Conferences and Seminars	410	4,500	5,200	5,200
5105	Employee Training	1,811	1,500	4,300	4,300
5107	Memberships, Dues, and Publications	495	2,630	3,220	3,220
5113	Employee Recognition	-	-	1,000	1,000
5114	Post Employment Benefits Expense	17,234	54,054	46,901	46,900
5115	Office Supplies	2,978	4,250	4,000	4,000
5201	Outside Services	18,302	32,200	27,600	34,200
5203	Auditing Services	31,420	36,000	54,000	51,500
5204	Legal Services	-	15,000	10,000	10,000
5206	Other Professional Services	-	250	1,250	1,250
5209	Uniforms	2,740	3,000	3,122	3,122
5212	Printing	-	150	560	560
5301	Materials and Supplies	-	500	500	500
5506	Wireless Devices	-	1,000	1,225	1,225
5601	IT Equipment	1,062	1,250	1,250	1,250
5603	Software Licensing	11,125	12,020	35,200	36,200
5604	Software Maintenance	-	7,000	8,000	8,000
Accounting Department Total		\$ 942,483	\$ 1,024,333	\$ 1,172,143	\$ 1,209,801

Information Technology

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 392,296	\$ 445,420	\$ 415,317	\$ 430,121
5002	Intern / Part Time Salaries	6,674	34,368	16,609	16,991
5003	Overtime Salaries	1,057	-	999	998
	Benefits Expenses	129,862	152,204	134,090	134,760
	Payroll Taxes	31,078	36,251	32,577	33,622
5070	Vacancy Factor	-	(13,365)	(29,980)	(30,825)
5104	Employee Conferences and Seminars	-	3,000	7,500	7,500
5105	Employee Training	-	6,000	6,000	6,000
5106	Postage	58	50	75	75
5107	Memberships, Dues, and Publications	12,700	13,260	16,480	16,480
5110	Rents and Leases	12,071	30,000	34,000	34,000
5112	Education Reimbursement	-	-	5,250	5,250
5113	Employee Recognition	-	-	1,000	1,000
5114	Post Employment Benefits Expenses	40,541	40,541	46,901	46,900
5115	Office Supplies	(3,787)	3,000	3,000	3,000
5201	Outside Services	80,407	15,000	115,000	115,000
5204	Legal Services	941	3,000	3,000	3,000
5214	Recruitment	-	-	2,000	2,000
5506	Wireless Devices	4,086	3,600	4,120	4,120
5507	Internet	81,883	138,000	138,100	138,100
5601	IT Equipment	45,849	10,000	15,000	15,000
5603	Software Licensing	121,936	196,620	242,600	222,600
5604	Software Maintenance	95,949	68,000	186,500	187,000
Information Technology Department Total		\$ 1,053,601	\$ 1,184,948	\$ 1,396,138	\$ 1,392,692

Customer Service

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 506,559	\$ 538,425	\$ 554,824	\$ 580,500
5003	Overtime Salaries	7,477	9,200	7,503	7,502
	Benefits Expenses	235,854	225,660	260,478	263,188
	Payroll Taxes	41,398	42,059	41,682	43,567
5070	Vacancy Factor	-	(16,307)	(43,224)	(44,738)
5104	Employee Conferences and Seminars	370	2,000	2,000	2,000
5105	Employee Training	-	2,000	3,000	3,000
5106	Postage - Billing Statements	136,495	203,000	203,000	203,000
5110	Rent and Leases	(4,110)	7,500	-	-
5112	Education Reimbursements	-	2,000	2,000	2,000
5113	Employee Recognition	237	600	600	600
5114	Post Employment Benefits Expense	(21,550)	27,024	46,901	46,900
5115	Office Supplies	6,088	7,900	7,050	7,050
5201	Outside Services	421,925	387,150	660,150	386,150
5204	Legal Services	773	3,000	3,000	3,000
5212	Printing - Billing Statements	37,914	49,500	45,000	45,000
5301	Materials and Supplies	371	1,000	1,000	1,000
5306	Meter Replacement	267,160	400,000	-	-
5307	Equipment less than \$10,000	-	1,000	1,000	1,000
5506	Wireless Devices	2,230	-	-	-
5601	IT Equipment	3,826	2,500	2,500	2,500
5604	Software Maintenance	40,654	68,600	59,450	60,450
5904	Low Income Rate Assistance	74,428	100,000	100,000	100,000
Customer Service Department Total		\$ 1,758,099	\$ 2,063,812	\$ 1,957,914	\$ 1,713,669

Meters

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 345,040	\$ 360,315	\$ 451,882	\$ 473,838
5003	Overtime Salaries	6,573	13,800	8,002	8,002
	Benefits Expenses	173,090	177,866	207,228	208,391
	Payroll Taxes	27,737	28,755	36,231	37,911
5070	Vacancy Factor	-	(11,615)	(35,167)	(36,407)
5104	Employee Conferences and Seminars	298	1,500	1,500	1,500
5105	Employee Training	-	2,000	2,000	2,000
5113	Employee Recognition	100	600	600	600
5114	Post Employment Benefits Expense	23,183	54,057	46,901	46,900
5201	Outside Services	309	2,000	2,000	2,000
5209	Uniforms	5,292	7,500	7,430	7,430
5301	Materials and Supplies	2,788	3,750	3,550	3,550
5307	Equipment less than \$10,000	-	-	3,500	3,500
5406	Meter Replacement	-	-	800,000	400,000
5506	Wireless Devices	2,885	7,200	5,400	5,400
Meter Readers Department Total		\$ 587,295	\$ 647,728	\$ 1,541,057	\$ 1,164,614

Engineering/Development

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 1,368,454	\$ 1,047,170	\$ 1,260,854	\$ 1,297,740
5003	Overtime Salaries	3,582	4,000	3,500	3,499
	Benefits Expenses	595,029	545,883	574,291	578,556
	Payroll Taxes	99,401	74,833	87,380	90,100
5070	Vacancy Factor	-	(33,438)	(96,301)	(98,495)
5104	Employee Conferences and Seminars	4,424	5,000	25,000	25,000
5105	Employee Training	3,538	10,000	10,000	10,000
5107	Memberships, Dues, and Publications	3,800	2,000	7,000	7,000
5112	Education Reimbursement	5,250	-	-	-
5114	Post Employment Benefits Expense	39,441	108,108	109,400	109,400
5115	Office Supplies	3,492	5,000	4,250	4,250
5201	Outside Services	31,140	50,000	60,000	60,000
5202	Engineering Services	61,525	60,000	80,000	80,000
5204	Legal Services	40,124	40,000	70,000	70,000
5209	Uniforms	2,687	4,000	5,022	5,022
5301	Materials and Supplies	2,232	2,000	2,000	2,000
5506	Wireless Devices	1,047	2,500	1,560	1,560
5601	IT Equipment	22,442	5,000	5,000	5,000
5603	Software Licensing	14,680	30,000	45,750	45,750
	Engineering Department Total	\$ 2,302,286	\$ 1,962,056	\$ 2,254,706	\$ 2,296,382

Water Administration

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 355,410	\$ 491,051	\$ 701,289	\$ 724,924
5003	Overtime Labor	741	-	-	-
	Benefits Expenses	(1,975,283)	304,684	346,156	354,758
	Payroll Taxes	25,863	34,190	49,177	50,787
5070	Vacancy Factor	-	(16,598)	(54,831)	(56,523)
5104	Employee Conferences and Seminars	14,312	15,000	88,225	86,425
5105	Employee Training	21,067	18,500	100,090	104,360
5107	Memberships, Dues, and Publications	4,597	7,000	7,500	7,500
5108	Regulatory Requirements	100,868	93,000	127,500	127,500
5112	Education Reimbursements	5,250	3,000	10,000	10,000
5114	Post Employment Benefits Expense	(747,727)	-	-	-
5115	Office Supplies	4,316	12,000	12,150	12,150
5201	Outside Services	23,435	20,000	5,700	5,700
5202	Engineering Services	-	-	-	-
5204	Legal Services	28,374	10,000	14,000	14,000
5209	Uniforms	52,348	80,000	63,650	63,650
5212	Printing	-	-	3,000	3,000
5301	Materials and Supplies	-	-	9,250	9,250
5506	Wireless Devices	25,208	24,000	31,050	31,050
5601	IT Equipment	3,680	6,600	6,600	6,600
5602	Software	-	-	2,001	2,001
5604	Software Maintenance	-	3,300	-	-
6010	Other Expenses	-	-	-	-
	Water Administration Department Total	\$ (2,057,542)	\$ 1,105,726	\$ 1,522,507	\$ 1,557,132

Wastewater Administration

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 340,843	\$ 431,550	\$ 424,114	\$ 448,502
5003	Overtime Salaries	646	-	-	-
	Benefits Expenses	(624,703)	179,911	198,311	205,507
	Payroll Taxes	24,889	30,538	28,724	30,487
	Vacancy Factor	-	(12,840)	(32,557)	(34,225)
5104	Employee Conferences and Seminars	5,007	6,000	23,025	23,025
5105	Employee Training	10,680	12,500	43,180	50,180
5107	Memberships, Dues, and Publications	4,647	7,000	7,000	7,000
5108	Regulatory Requirements	-	-	20,000	20,000
5112	Education Reimbursement	5,250	-	2,500	2,500
5114	Post Employment Benefits Expense	(268,549)	-	-	-
5115	Office Supplies	3,152	7,800	7,000	7,000
5201	Outside Services	18,074	150,000	3,800	3,800
5204	Legal Services	2,704	15,000	5,000	5,000
5209	Uniforms	26,043	38,400	28,232	28,232
5211	Research and Monitoring	21,166	18,000	-	-
5212	Printing	-	-	2,000	2,000
5301	Materials and Supplies	-	1,000	6,000	6,000
5506	Wireless Devices	16,444	16,000	14,985	14,985
5601	IT Equipment	1,785	2,600	5,600	5,600
5604	Software Maintenance	999	8,260	-	-
Wastewater Administration Department Total		\$ (410,923)	\$ 911,719	\$ 786,914	\$ 825,593

Parks Administration

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 391,603	\$ 320,699	\$ 435,881	\$ 460,794
5003	Overtime Salaries	11,287	-	5,006	5,005
	Benefits Expenses	333,808	345,554	334,320	337,286
	Payroll Taxes	28,124	21,511	29,993	31,124
5070	Vacancy Factor	-	(13,755)	(40,260)	(41,710)
5101	Travel	2,828	3,000	3,000	3,000
5105	Employee Training	21,781	19,227	22,500	24,600
5107	Memberships, Dues, and Publications	5,804	4,964	6,855	6,855
5114	Post Employment Benefits Expense	184,725	121,622	125,000	125,000
5115	Office Supplies	9,684	30,000	15,400	15,400
5201	Outside Services	50,245	55,000	25,000	25,000
5204	Legal Services	18,824	15,000	20,000	20,000
5209	Uniforms	-	-	-	-
5212	Printing	2,915	4,500	5,000	5,000
5301	Materials and Supplies	186	-	-	-
5506	Wireless Devices	14,641	13,200	15,240	15,240
5601	IT Equipment	3,249	3,200	5,000	5,000
5604	Software Maintenance	13,780	26,885	30,000	31,000
Parks Administration Department Total		\$ 1,093,482	\$ 970,606	\$ 1,037,935	\$ 1,068,593

INTERNAL PROGRAMS

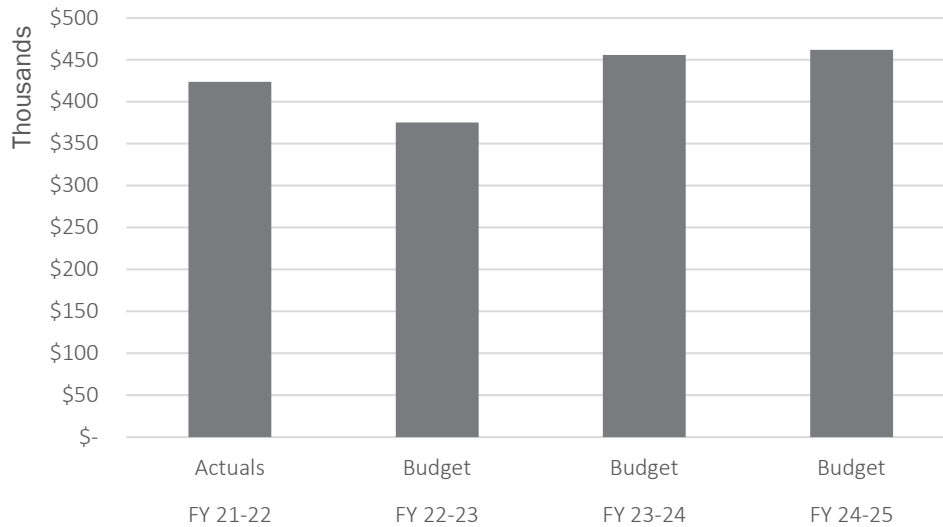
INTERNAL PROGRAMS



Internal Programs Detail – Emergency Preparedness & Safety

Acct No.	Description	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	FY 24-25 Proposed Budget
5001	Wages and Salaries	\$ 170,701	\$ 139,683	\$ 188,683	\$ 194,872
5003	Salaries - Overtime	-	-	-	-
	Benefits Expenses	64,106	58,970	67,546	67,213
	Payroll Taxes	12,387	10,414	14,054	14,522
5070	Vacancy Factor	-	(4,181)	(13,514)	(13,830)
5104	Conferences, Meetings and Seminars	1,726	2,000	2,000	2,000
5105	Training	2,058	2,000	2,000	2,000
5114	Post Employment Benefits Expense	13,514	13,514	15,600	15,600
5115	Office Supplies	498	-	200	200
5201	Outside Services	69,745	64,000	74,388	74,388
5209	Uniforms	-	-	936	936
5301	Materials and Supplies	52,413	51,913	56,720	56,720
5303	Safety Materials	36,193	36,631	46,931	46,931
5506	Wireless Devices	456	460	480	480
Emergency Preparedness & Safety Total		\$ 423,796	\$ 375,403	\$ 456,024	\$ 462,032

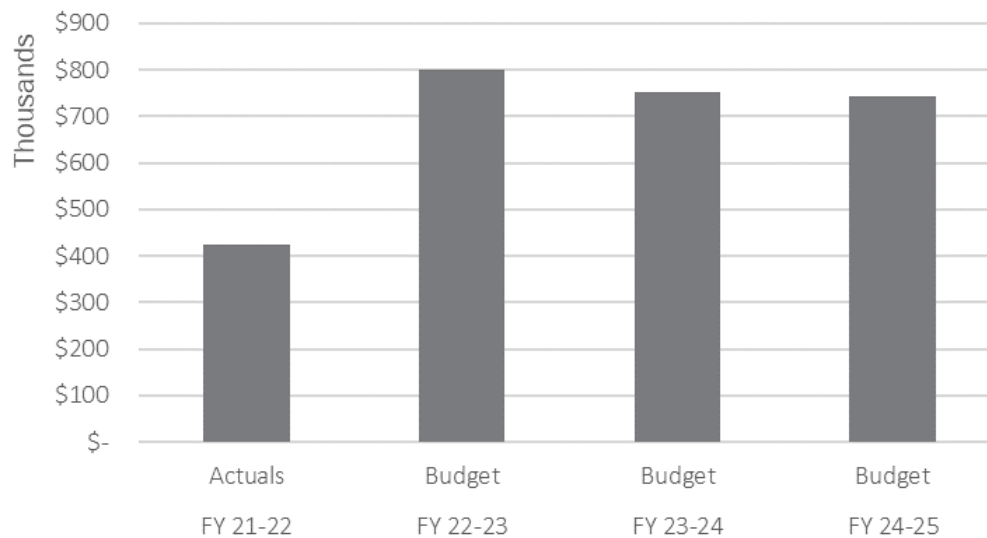
Emergency Preparedness & Safety



Internal Programs Detail – Conservation

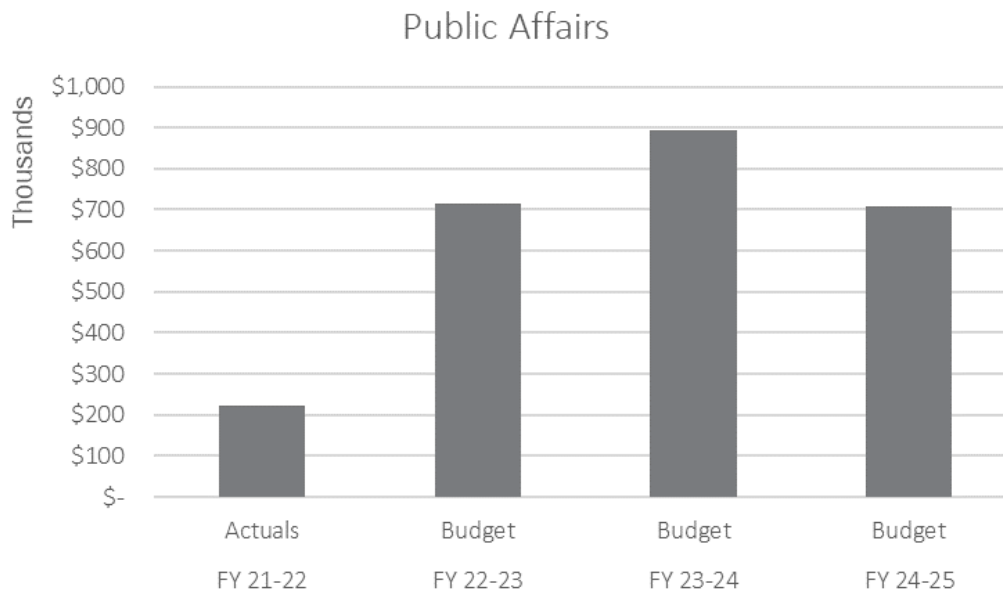
Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 138,018	\$ 275,637	\$ 186,210	\$ 198,057
5002	Part Time Salaries	21,021	23,897	25,002	25,583
5003	Overtime Salaries	9,002	-	9,999	9,998
	Benefits Expenses	47,479	84,881	48,909	50,299
	Payroll Taxes	12,053	22,584	16,235	17,171
5070	Adjustment for Vacancy	-	(8,140)	(14,318)	(15,055)
5104	Employee Conferences and Meetings	25	-	4,500	4,500
5105	Employee Training	1,220	6,200	3,200	3,200
5106	Postage	-	24,000	5,000	5,000
5107	Memberships / Dues	2,620	3,500	6,125	6,125
5114	Post Employment Benefits Expense	12,620	13,514	-	-
5115	Office Supplies	172	1,800	1,500	1,500
5201	Outside Services	19,544	55,000	61,250	49,750
5204	Legal Expense	163	5,000	5,000	5,000
5212	Printing	4,785	38,160	29,750	29,750
5213	Advertising	-	250	32,500	32,500
5301	Materials and Supplies	24,236	51,500	50,000	40,000
5506	Wireless Devices	1,916	1,600	3,600	1,600
5601	IT Equipment	664	500	500	500
5603	Software Licensing	4,473	-	-	-
5901	Classes/Seminars	1,018	4,800	6,800	6,800
5902	Rebate Incentives	92,509	160,000	210,000	210,000
5903	Conservation Education Programs	30,101	37,000	61,500	61,500
Conservation Total		\$ 423,638	\$ 801,684	\$ 753,262	\$ 743,779

Conservation



Internal Programs Detail – Public Affairs

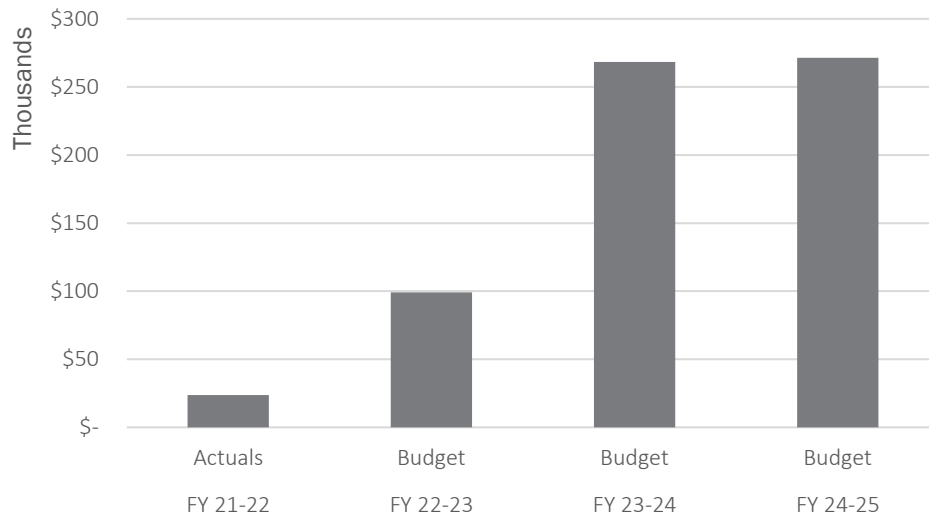
Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 95,074	\$ 199,181	\$ 169,747	\$ 177,031
5002	Part Time Salaries	21,625	23,897	27,727	28,368
5003	Overtime Salaries	3,020	-	3,500	3,499
	Benefits Expense	28,056	40,162	40,536	40,991
	Payroll Taxes	9,502	15,684	15,736	16,308
5070	Adjustment for Vacancy	-	(5,578)	(12,862)	(13,310)
5104	Conferences and Seminars	1,327	3,540	8,300	8,300
5105	Training	375	4,000	7,000	7,000
5106	Postage	8,484	29,800	36,700	36,700
5107	Memberships / Dues	275	900	1,600	1,600
5114	Post Employment Benefits Expense	(10,247)	-	-	-
5115	Office Supplies	876	1,500	2,000	2,000
5201	Outside Services	15,810	271,600	408,215	224,700
5204	Legal Expenses	1,519	-	2,500	2,500
5212	Printing	27,906	69,960	77,300	77,300
5213	Advertising	7,300	13,100	37,100	37,100
5301	Materials and Supplies	2,508	10,000	28,150	21,400
5604	Software Licensing	8,900	37,100	39,445	35,445
Public Affairs Total		\$ 222,308	\$ 714,846	\$ 892,694	\$ 706,932



Internal Programs Detail – Government Affairs

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 14,553	\$ 28,748	\$ 50,981	\$ 53,816
5003	Overtime Salaries	206	-	-	-
	Benefits Expense	2,711	6,096	11,484	11,624
	Payroll Taxes	1,137	2,051	3,819	4,018
5070	Adjustment for Vacancy	-	(738)	(3,314)	(3,473)
5104	Conferences and Meetings	250	-	13,900	13,900
5201	Outside Services	3,401	60,000	175,000	175,000
5204	Legal Services	1,173	-	10,000	10,000
5301	Materials and Supplies	387	-	1,000	1,000
5603	Software Licensing	-	3,000	5,560	5,560
Government Affairs Total		\$ 23,818	\$ 99,157	\$ 268,430	\$ 271,446

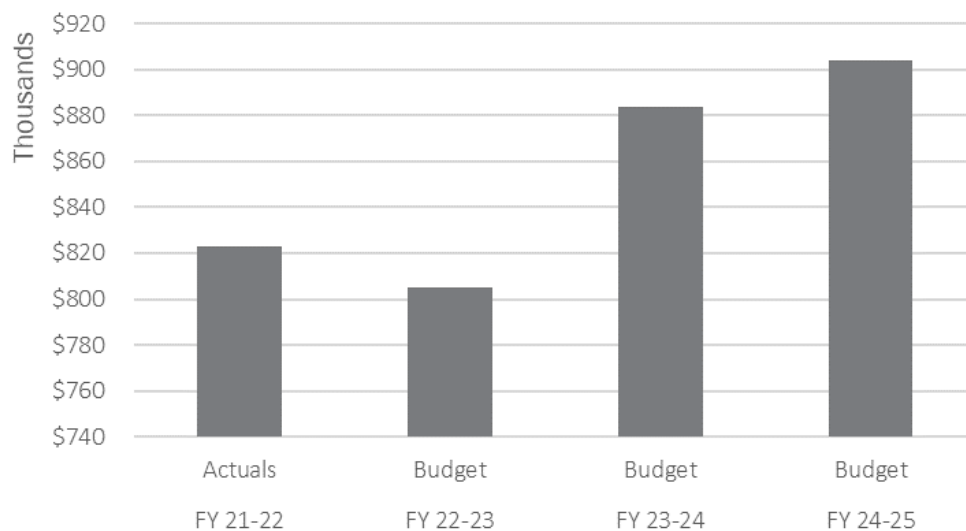
Government Affairs



Internal Programs Detail – Facilities Maintenance

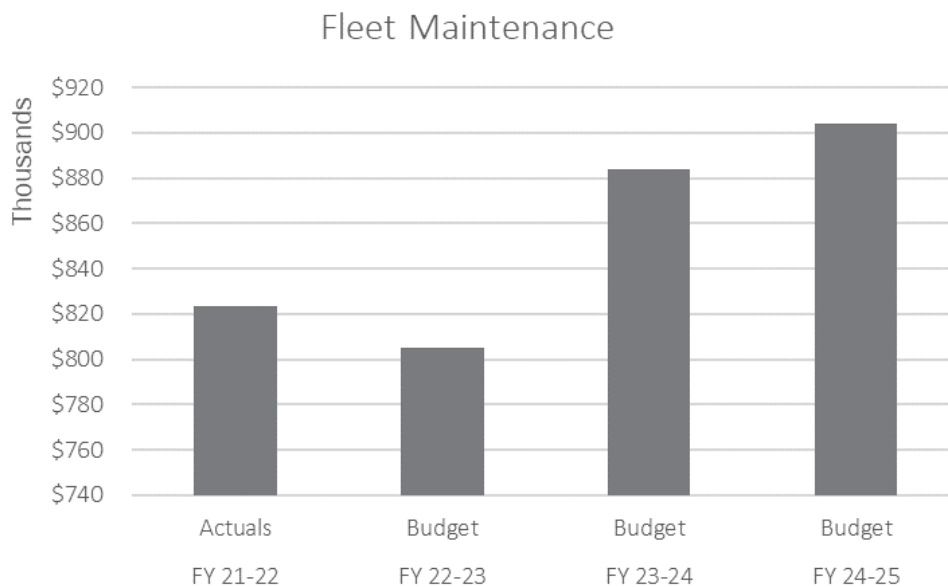
Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 139,526	\$ 159,589	\$ 154,725	\$ 160,984
5003	Overtime Labor	3,114	9,999	2,507	2,507
	Benefits Expenses	70,580	79,725	88,100	88,150
	Payroll Taxes	11,105	12,077	12,041	12,519
5070	Adjustment for Vacancy	-	(5,228)	(12,869)	(13,208)
5105	Training	1,532	5,000	-	-
5108	Regulatory Requirements	17,255	6,720	4,000	4,000
5110	Rents and Leases	41,263	29,400	-	-
5114	Post Employment Benefits Expense	13,514	13,514	15,600	15,600
5115	Office Supplies	850	1,260	-	-
5201	Outside Services	312,827	262,500	394,250	394,250
5209	Uniforms	20,778	15,000	11,186	11,186
5210	Equipment Rental	-	10,000	-	-
5301	Materials and Supplies	49,296	15,000	40,000	40,000
5303	Safety Materials	1,682	3,000	-	-
5307	Equipment Less Than \$10,000	5,608	5,000	5,000	5,000
5407	General Repairs	1,639	21,000	-	-
5501	Electricity	83,217	108,000	108,000	120,000
5502	Water	5,801	7,350	7,000	7,350
5503	Refuse	12,856	15,750	15,750	15,750
5504	Gas	1,211	1,050	2,500	2,500
5505	Phone	17,675	15,750	18,000	18,000
5506	Wireless Devices	1,635	6,195	2,000	2,000
5509	Sewer	10,224	-	11,000	12,500
5601	IT Equipment	-	1,500	3,000	3,000
5603	Software Licensing	-	4,200	2,000	2,000
5604	Software Maintenance	-	2,000	-	-
Facilities Maintenance Total		\$ 823,187	\$ 805,350	\$ 883,790	\$ 904,088

Facilities Maintenance



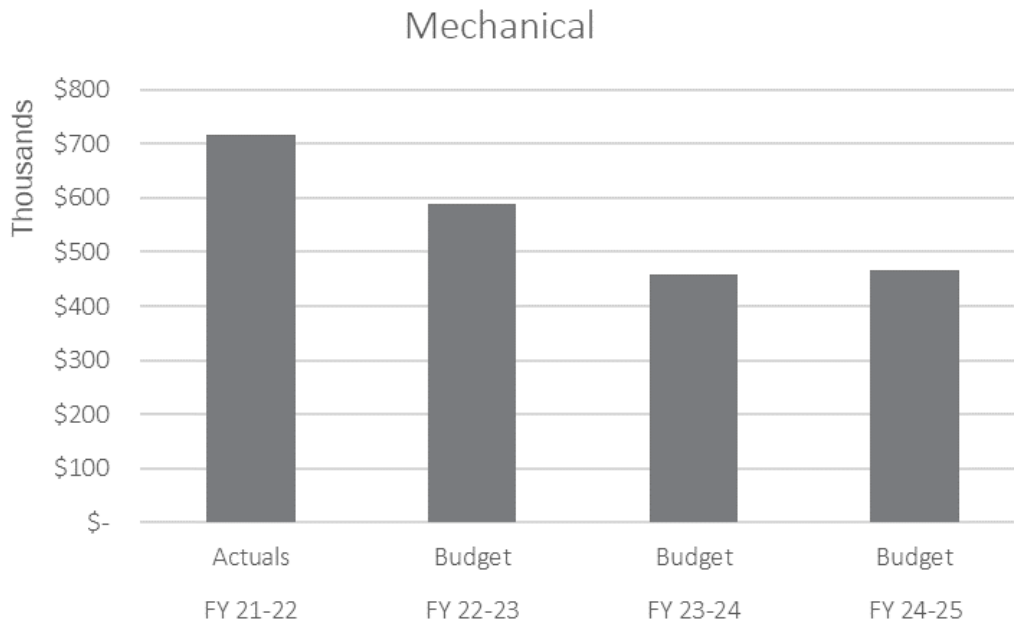
Internal Programs Detail – Fleet Maintenance

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Fleet Salaries	\$ 243,120	\$ 245,674	\$ 129,296	\$ 139,389
5003	Overtime Salaries	2,745	5,000	7,520	7,520
	Benefits Expense	137,877	130,954	97,289	98,090
	Payroll Taxes	17,444	18,714	9,804	10,583
5070	Adjustment for Vacancy	-	(8,007)	(12,195)	(12,779)
5105	Training	2,765	4,200	-	-
5108	Regulatory Requirements	6,075	6,300	8,150	7,550
5114	Post Employment Benefits Expense	40,541	40,541	46,901	46,900
5115	Office Supplies	-	1,000	-	-
5201	Outside Services	130,335	157,500	168,500	173,500
5209	Uniforms	3,108	2,000	2,372	2,372
5301	Materials and Supplies	125,883	130,000	132,500	132,500
5303	Safety Materials	1,666	3,000	-	-
5305	Fuel Purchases	285,717	241,500	290,000	304,500
5307	Equipment less than \$10,000	6,793	5,250	12,500	5,250
5601	IT Equipment	-	-	3,000	3,000
5603	Software Licensing	-	-	8,000	9,000
5604	Software Maintenance	23,060	31,500	27,700	27,700
Fleet Maintenance Total		\$ 1,027,131	\$ 1,015,126	\$ 931,337	\$ 955,074



Internal Programs Detail – Mechanical

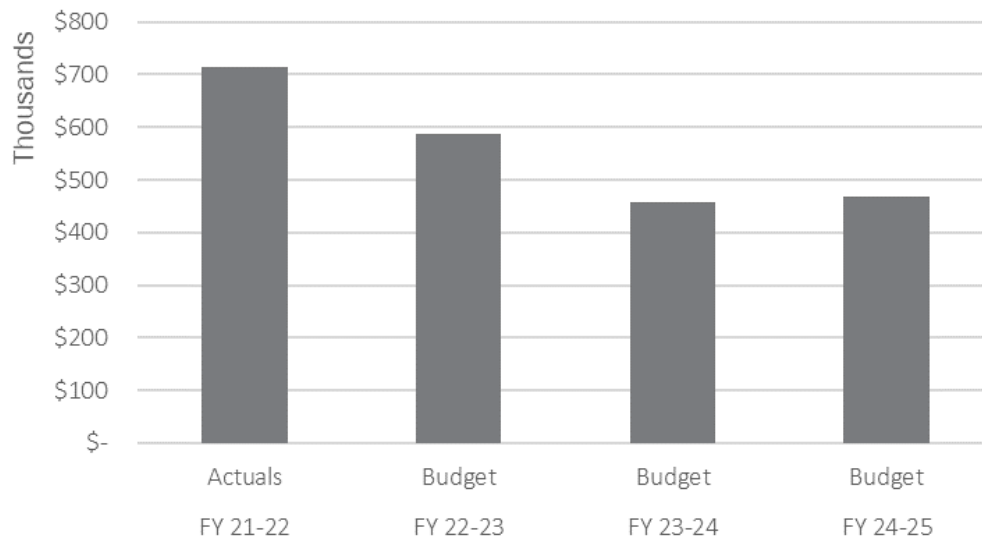
Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 374,708	\$ 283,715	\$ 170,691	\$ 177,413
5003	Overtime Labor	18,080	19,998	20,001	20,000
	Benefits Expenses	195,457	156,373	158,374	160,625
	Payroll Taxes	29,106	21,662	13,172	13,687
5070	Adjustment for Vacancy	-	(9,635)	(18,112)	(18,586)
5105	Training	13,008	15,000	-	-
5114	Post Employment Benefits Expense	43,916	54,054	46,901	46,900
5201	Outside Services	24,508	31,250	26,500	26,500
5209	Uniforms	-	-	1,600	1,600
5301	Materials and Supplies	11,352	10,500	10,500	10,500
5303	Safety Materials	5,526	5,000	5,000	5,000
5308	Tools	-	-	10,000	10,000
5309	Specialty Tools	-	-	6,000	6,000
5506	Wireless Devices	-	-	-	-
5601	IT Equipment	-	-	8,000	8,000
Mechanical Program Total		\$ 715,661	\$ 587,917	\$ 458,627	\$ 467,639



Internal Programs Detail – Electrical and Instrumentation

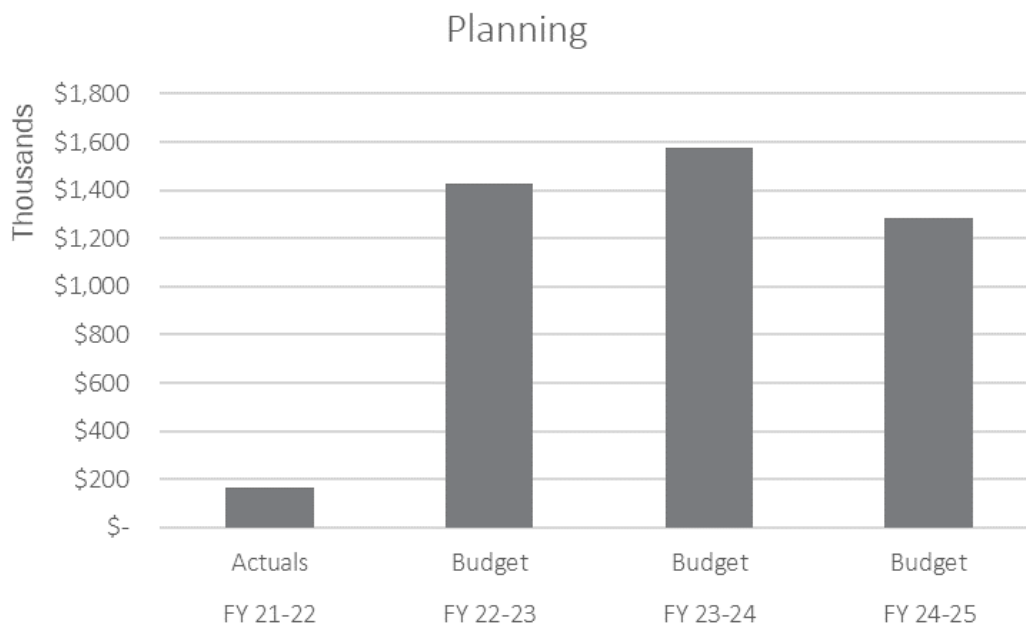
Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 267,144	\$ 312,659	\$ 647	\$ 662
5003	Overtime Labor	13,383	20,004	20,001	20,000
	Benefits Expenses	112,488	131,451	-	-
	Payroll Taxes	20,701	23,655	45	46
5070	Adjustment for Vacancy	-	(9,755)	(1,035)	(1,035)
5105	Training	7,146	15,000	-	-
5114	Post Employment Benefits Expense	27,027	27,027	-	-
5201	Outside Services	4,919	10,500	10,500	10,500
5209	Uniforms	-	-	2,000	2,000
5301	Materials and Supplies	18,850	10,500	10,500	10,500
5303	Safety Materials	106	4,000	-	-
5308	Tools	-	-	25,000	10,000
5407	General Repairs	4,053	5,000	-	-
5601	IT Equipment	-	-	2,500	2,500
Electrical and Instrumentation Total		\$ 475,818	\$ 550,040	\$ 70,158	\$ 55,172

Electrical and Instrumentation



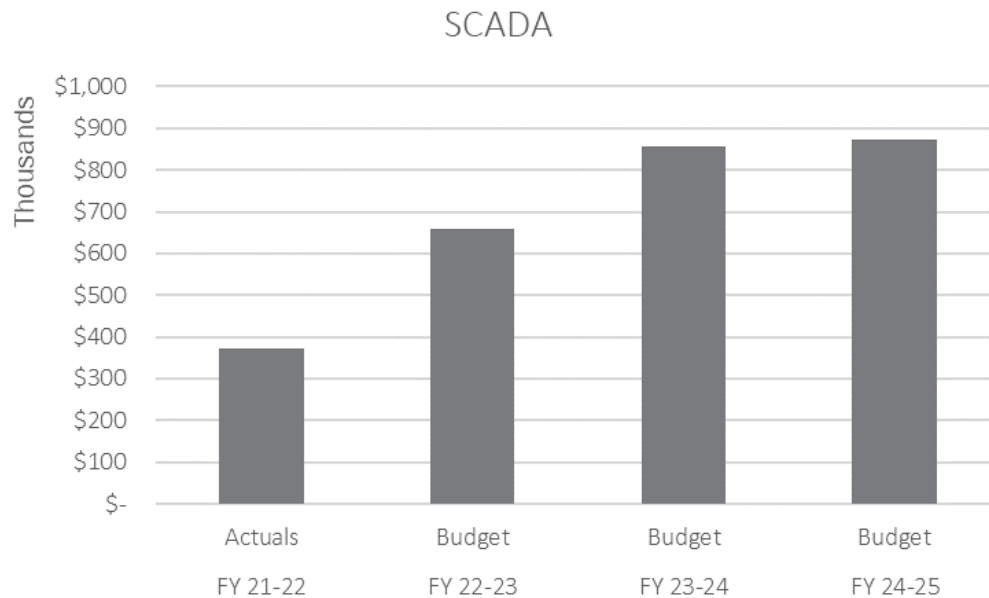
Internal Programs Detail – Planning

Acct No.	Description	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	FY 24-25 Proposed Budget
5201	Outside Services	-	-	-	-
5202	Engineering Services	\$ 104,054	\$ 1,300,000	\$ 1,479,000	\$ 1,186,000
5204	Legal Services	62,119	130,000	100,000	100,000
Planning Total		\$ 166,173	\$ 1,430,000	\$ 1,579,000	\$ 1,286,000



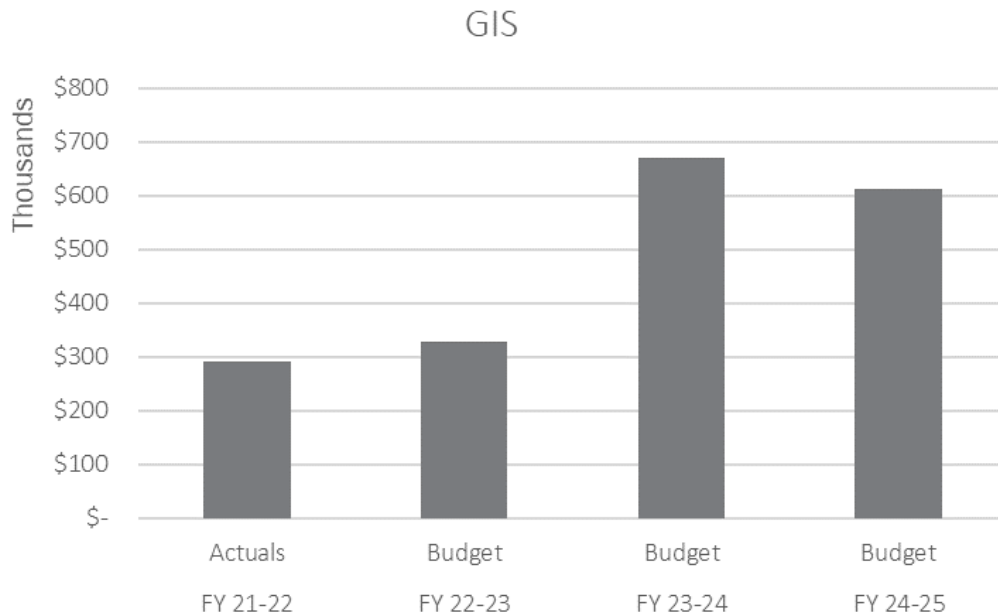
Internal Programs Detail – IT SCADA

Acct No.	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
5001	Wages and Salaries	\$ 92,490	\$ 321,382	\$ 386,168	\$ 400,845
5003	Overtime Salaries	-	-	-	-
	Benefits Expenses	20,567	92,831	83,530	83,758
	Payroll Taxes	6,927	24,457	29,798	30,866
5070	Adjustment for Vacancy	-	(8,773)	(24,975)	(25,773)
5105	Employee Training	-	2,500	6,000	6,000
5107	Memberships / Dues	-	500	1,000	1,000
5115	Office Supplies	2,983	-	1,425	1,425
5201	Outside Services	42,763	-	70,000	70,000
5209	Uniforms	651	5,001	1,686	1,686
5307	Equipment less than \$10,000	9,190	2,000	2,000	2,000
5415	SCADA Maintenance	147,038	180,000	250,000	250,000
5506	Wireless Devices	1,354	3,000	2,280	2,280
5601	IT Equipment	15,547	3,500	10,000	10,000
5603	Software Licensing	16,563	-	-	-
5604	Software Maintenance	17,431	31,100	37,700	37,700
	SCADA Total	\$ 373,505	\$ 657,498	\$ 856,612	\$ 871,786



Internal Programs Detail – IT GIS

Acct No.	Description	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	FY 24-25 Proposed Budget
5001	Wages and Salaries	\$ 181,713	\$ 187,762	\$ 366,572	\$ 382,956
5002	Intern / Part Time Salaries	7,185		18,304	18,732
5003	Overtime Salaries	-	-	999	998
	Benefits Expenses	53,921	51,094	97,382	97,086
	Payroll Taxes	14,600	14,245	29,671	30,903
5070	Adjustment for Vacancy	-	(5,062)	(25,646)	(26,534)
5104	Conferences and Seminars	-	1,400	8,000	8,000
5105	Employee Training	-	4,640	6,640	6,640
5115	Office Supplies	124	-	-	-
5201	Outside Services	6,344	15,000	110,000	35,000
5506	Wireless Devices	-	2,000	2,000	2,000
5601	IT Equipment	-	6,000	2,000	2,000
5603	Software Licensing	3,360	-	-	-
5604	Software Maintenance	25,000	50,000	55,000	55,000
	GIS Total	\$ 292,246	\$ 327,078	\$ 670,922	\$ 612,782



LIGHTING & LANDSCAPING DISTRICTS



LIGHTING & LANDSCAPE DISTRICTS

Street Lighting District Summary

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
	Illumination Assessments	\$ 322,470	\$ 376,205	\$ 305,796	\$ 309,723
	Tax Revenue Transfer To / From Others	55,000	60,000	59,800	61,100
	Transfer from Reserves	-	-	-	-
	Total Revenue	\$ 377,470	\$ 436,205	\$ 365,596	\$ 370,823
	Lighting District Expense	\$ 261,410	\$ 232,196	\$ 197,102	\$ 207,393
	Acquisition Costs	170,120	54,018	-	-
	Transfer Out to Street Light Capital Fund	-	144,784	144,685	144,685
	Transfer to Reserves	-	5,206	9,009	9,409
	Total Expenses	\$ 431,530	\$ 436,205	\$ 350,796	\$ 361,487
	Net Change in Fund Balance	\$ (54,059)	\$ -	\$ 14,800	\$ 9,335



Illumination District No. 2

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
	Illumination Assessments	\$ 206,257	\$ 212,657	\$ 212,657	\$ 212,657
	Tax Revenue Transfer To/From	55,000	60,000	45,000	53,000
	Total Revenues	\$ 261,257	\$ 272,657	\$ 257,657	\$ 265,657
	Lighting District Expense	\$ 169,060	\$ 150,000	\$ 143,072	\$ 151,072
6014	Acquisition Costs	121,077	7,700	-	-
7002	Transfer to Streetlight Capital Fund	-	114,756	114,585	114,585
7002	Transfer to Reserves	-	201	-	-
	Total Expenses	\$ 290,137	\$ 272,657	\$ 257,657	\$ 265,657
	Net Change in Fund Balance - ID 2	\$ (28,880)	\$ -	\$ -	\$ -

Lighting District 2001-1

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 59,941	\$ 70,095	\$ 68,794	\$ 72,234
	Tax Revenue Transfer To/From	-	-	14,100	7,700
	Total Revenue	\$ 59,941	\$ 70,095	\$ 82,894	\$ 79,934
	Lighting District Expense	\$ 61,407	\$ 42,895	\$ 40,338	\$ 42,355
6014	Acquisition Costs	19,576	5,083		
7002	Transfer to Streetlight Capital Fund	-	19,911	21,114	21,114
7002	Transfer to Reserves	-	2,207	7,342	7,709
	Total Expenses	\$ 80,982	\$ 70,095	\$ 68,794	\$ 71,178
	Net Change in Fund Balance - District 2001-1	\$ (21,041)	\$ -	\$ 14,100	\$ 8,756

Lighting District 2001-2

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 56,273	\$ 93,452	\$ 24,345	\$ 24,832
	Tax Revenue Transfer To/From	-	-	700	400
	Total Revenue	\$ 56,273	\$ 93,452	\$ 25,045	\$ 25,232
	Lighting District Expenses	\$ 30,943	\$ 39,302	\$ 13,692	\$ 13,966
6014	Acquisition Costs	29,467	41,236	-	-
7002	Transfer to Streetlight Capital Fund	-	10,117	8,986	8,986
7002	Transfer to Reserves	-	2,798	1,667	1,700
	Total Expenses	\$ 60,410	\$ 93,452	\$ 24,345	\$ 24,652
	Net Change in Fund Balance - District 2001-2	\$ (4,138)	\$ -	\$ 700	\$ 580

Streetlight Capital Fund

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
	Transfer in From Streetlight Districts	\$ 143,014	\$ 144,784	\$ 144,685	\$ 144,685
	Transfer from Reserves	-	-	-	-
	Total Revenue	\$ 143,014	\$ 144,784	\$ 144,685	\$ 144,685
	Debt Service Principle	\$ -	\$ 86,894	\$ 90,370	\$ 93,985
	Debt Service Interest Expense	59,462	57,890	54,315	50,700
	Total Expenses	\$ 59,462	\$ 144,784	\$ 144,685	\$ 144,685
	Net Change in Fund Balance - Streetlight Capital	\$ 83,552	\$ -	\$ -	\$ -

Landscape District Summary

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
	Landscape Assessments	\$ 317,843	\$ 333,228	\$ 321,869	\$ 328,306
	Tax Revenue Transfer To/From	-	-	124,000	78,000
	Transfer from Reserves	-	70,444	7,138	41,275
	Total Revenue	\$ 317,843	\$ 403,672	\$ 453,007	\$ 447,581
	Landscape Expense	483,503	401,455	438,806	447,581
	Transfer to Reserves	-	2,216	-	-
	Total Expenses	\$ 483,503	\$ 403,671	\$ 438,806	\$ 447,581
	Net Change in Fund Balance	\$ (165,660)	\$ -	\$ 14,201	\$ -



Landscaping District 98-1

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 86,070	\$ 88,939	\$ 93,952	\$ 95,831
	Tax Revenue Transfer To/From	-	-	24,000	13,000
7001	Transfer from Reserves	-	15,400	-	1,853
	Total Revenue	\$ 86,070	\$ 104,339	\$ 117,952	\$ 110,684
5409	Zone A - Philadelphia And County Line	\$ 9,160	\$ 11,850	\$ 11,631	\$ 11,864
5409	Zone B - Bellgrave And Glenroy	7,490	9,963	10,401	10,609
5409	Zone C - Jurupa And Camino Real	38,742	10,983	11,076	11,298
5409	Zone D - Camino Real	9,015	10,525	13,351	13,618
5409	Zone E - Tract 25085-2	-	10,692	10,780	10,996
5409	Zone F - Tract 29490	12,627	12,573	13,463	13,732
5409	Zone G - Tract 25674	-	10,816	10,878	11,096
5409	Zone H - Tract 28808	-	9,605	9,509	9,699
5409	Zone I - Tract 22565	9,130	9,911	10,025	10,226
5409	Zone J - Tract 31301	6,120	7,419	7,400	7,548
5409	Zone K	50,529	-	-	-
	Total Expenses	\$ 142,813	\$ 104,339	\$ 108,514	\$ 110,684
	Net Change in Fund Balance - LMD 98-1	\$ (56,743)	\$ -	\$ 9,438	\$ -

Landscaping District 91-1

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 195,896	\$ 197,481	\$ 196,098	\$ 200,020
	Tax Revenue Transfer To/From	-	-	100,000	65,000
7001	Transfer from Reserves	-	55,044	-	32,142
	Total Revenue	\$ 195,896	\$ 252,525	\$ 296,098	\$ 297,162
5409	Empire Business Center Landscape Expense	186,378	165,150	192,181	196,025
5409	Koll Company Landscape Expense	99,204	87,374	99,154	101,137
	Total Expenses	\$ 285,582	\$ 252,524	\$ 291,335	\$ 297,162
	Net Change in Fund Balance - LMD 91-1	\$ (89,686)	\$ -	\$ 4,763	\$ -

Landscaping District 2003-1C

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 35,877	\$ 46,808	\$ 31,819	\$ 32,455
7001	Transfer from reserves	-	-	7,138	7,280
Total Revenue		\$ 35,877	\$ 46,808	\$ 38,957	\$ 39,736
5409	Landscape Expense - Zone A	35,099	9,921	10,118	10,320
5409	Landscape Expense - Zone B	6,941	10,209	8,429	8,598
5409	Landscape Expense - Zone C	3,683	7,020	7,798	7,954
5409	Landscape Expense - Zone D	9,385	17,442	12,612	12,864
7002	Transfer to Reserves	-	2,216	-	-
Total Expenses		\$ 55,108	\$ 46,808	\$ 38,957	\$ 39,736
Net Change in Fund Balance - 2003-1C		\$ (19,231)	\$ -	\$ -	\$ -

COMMUNITY FACILITIES DISTRICT

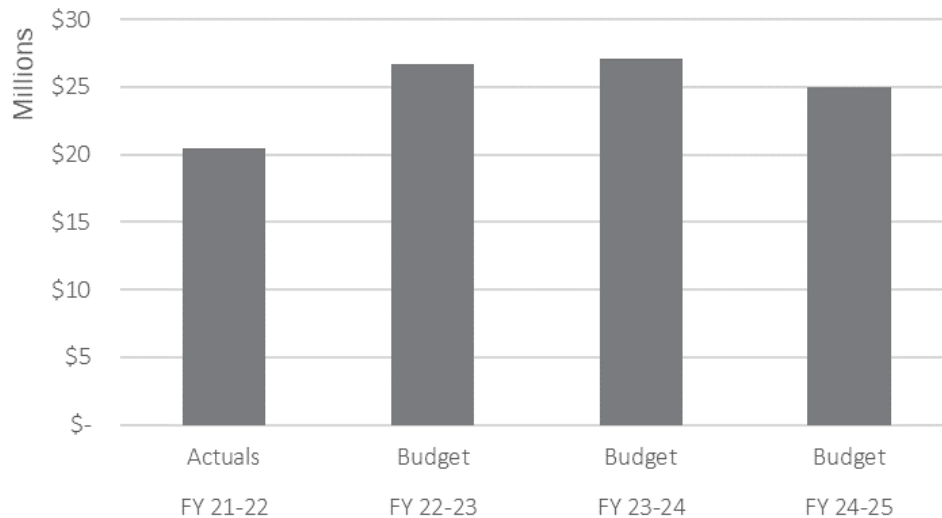
COMMUNITY FACILITIES DISTRICT



Community Facilities District Summary

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenue	\$ 27,459,571	\$ 26,726,720	\$ 27,083,697	\$ 25,029,115
4501	Interest Income	48,216	-	-	-
4603	Reimbursed Costs	18,771	-	-	-
7001	Transfer In	1,906	-	-	-
Total Revenue		\$ 27,528,464	\$ 26,726,720	\$ 27,083,697	\$ 25,029,115
5001	Salaries	87,236	95,580	91,966	93,432
	Benefits / Taxes Expenses	27,704	58,580	56,366	57,264
5201	Outside Services	10,033	47,000	47,000	46,000
5204	Legal Expense	11,046	28,200	28,200	27,600
5205	Assessment Engineering	119,030	186,590	166,380	166,060
6001	Principal Payment	(35,000)	13,159,179	13,871,588	12,464,094
6002	Interest Expense	14,248,222	13,002,938	12,662,033	12,017,936
6003	Bond Discount/Premium Expense	(1,269,622)	-	-	-
6003	Cost of Issuance Expense	665,469	-	-	-
6005	Fiscal Agent Fees	103,440	108,100	113,740	111,320
6006	Investment and Arbitrage Expense	11,385	29,140	35,015	34,270
6011	Tax Collection Expense	-	11,413	11,409	11,139
7002	Transfer Out	6,441,162	-	-	-
Total Expenses		\$ 20,420,106	\$ 26,726,720	\$ 27,083,697	\$ 25,029,115
Net Change in Fund Balance - CFD Summary		\$ 7,108,358	\$ -	\$ -	\$ -

Community Facilities Districts



Community Facilities District No. 1

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenue	\$ 2,151,677	\$ 2,108,784	\$ 2,104,933	
4501	Interest Income	40	-	-	-
	Total Revenue	\$ 2,151,717	\$ 2,108,784	\$ 2,104,933	\$ -
5001	Salaries	1,909	2,034	1,957	-
	Benefits / Taxes Expenses	604	1,246	1,199	-
5201	Outside Services	217	1,000	1,000	-
5204	Legal Expense	80	600	600	-
5205	Assessment Engineering	5,489	3,970	3,540	-
6001	Principal Payment	10,000	1,905,000	1,995,000	-
6002	Interest Expense	321,496	191,810	98,270	-
6003	Bond Discount / Premium Expense	(94,942)	-	-	-
6005	Fiscal Agent Fees	3,553	2,300	2,420	-
6006	Investment and Arbitrage Expense	124	620	745	-
6011	Tax Collection Expense	-	204	202	-
	Total Expenses	\$ 248,528	\$ 2,108,784	\$ 2,104,933	\$ -
	Net Change in Fund Balance - CFD #1	\$ 1,903,189	\$ -	\$ -	\$ -

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

Community Facilities District No. 2

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenue	\$ 1,203,594	\$ 1,207,060	\$ 1,232,275	\$ 1,257,265
4501	Interest Income	18	-	-	-
	Total Revenue	\$ 1,203,613	\$ 1,207,060	\$ 1,232,275	\$ 1,257,265
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Expense	1,782	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	690,000	750,000	810,000
6002	Interest Expense	550,075	504,200	469,700	434,500
6003	Bond Discount / Premium Expense	(94,743)	-	-	-
6005	Fiscal Agent Fees	1,540	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	45	620	745	745
6011	Tax Collection Expense	-	1,090	1,114	1,114
	Total Expenses	\$ 463,887	\$ 1,207,060	\$ 1,232,275	\$ 1,257,265
	Net Change in Fund Balance - CFD #2	\$ 739,726	\$ -	\$ -	\$ -

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

Community Facilities District No. 3

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 568,648	\$ 561,455	\$ 564,663	\$ 567,295
4501	Interest Income	9	-	-	-
Total Revenue		\$ 568,657	\$ 561,455	\$ 564,663	\$ 567,295
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Expense	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	(5,000)	340,000	360,000	380,000
6002	Interest Expense	231,497	209,365	192,885	175,327
6003	Bond Discount / Premium Expense	(28,706)	-	-	-
6005	Fiscal Agent Fees	5,093	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	124	620	745	745
6011	Tax Collection Expense	-	320	317	317
Total Expenses		\$ 208,275	\$ 561,455	\$ 564,663	\$ 567,295
Net Change in Fund Balance - CFD #3		\$ 360,382	\$ -	\$ -	\$ -

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

Community Facilities District No. 4

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 1,026,052	\$ 1,004,899	\$ 1,007,342	\$ 1,002,344
4501	Interest Income	18	-	-	-
Total Revenue		\$ 1,026,070	\$ 1,004,899	\$ 1,007,342	\$ 1,002,344
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Expense	1,457	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	545,000	575,000	600,000
6002	Interest Expense	486,331	447,831	420,581	390,394
6005	Fiscal Agent Fees	1,540	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	124	620	745	745
6011	Tax Collection Expense	-	298	300	300
Total Expenses		\$ 494,641	\$ 1,004,899	\$ 1,007,342	\$ 1,002,345
Net Change in Fund Balance - CFD #4		\$ 531,429	\$ -	\$ -	\$ -

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

Community Facilities District No. 5

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 210,187	\$ 210,105	\$ 203,518	\$ 202,364
4501	Interest Income	3	-	-	-
Total Revenue		\$ 210,190	\$ 210,105	\$ 203,518	\$ 202,364
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	130,000	130,000	135,000
6002	Interest Expense	76,340	68,178	61,902	55,558
6003	Bond Discount / Premium Expense	(10,156)	-	-	-
6005	Fiscal Agent Fees	3,553	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	124	620	745	745
6011	Tax Collection Expense	-	157	155	155
Total Expenses		\$ 75,128	\$ 210,105	\$ 203,518	\$ 202,364
Net Change in Fund Balance - CFD #5		\$ 135,062	\$ -	\$ -	\$ -

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

Community Facilities District No. 6

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 243,289	\$ 233,844	\$ 231,509	\$ 224,381
4501	Interest Income	4	-	-	-
Total Revenue		\$ 243,293	\$ 233,844	\$ 231,509	\$ 224,381
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	145,000	150,000	150,000
6002	Interest Expense	86,315	76,837	69,818	62,500
6003	Bond Discount / Premium Expense	(11,469)	-	-	-
6005	Fiscal Agent Fees	2,013	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	124	620	745	745
6011	Tax Collection Expense	-	237	231	231
Total Expenses		\$ 82,251	\$ 233,844	\$ 231,509	\$ 224,381
Net Change in Fund Balance - CFD #6		\$ 161,043	\$ -	\$ -	\$ -

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

Community Facilities District No. 7

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 630,899	\$ 626,809	\$ 625,000	\$ 629,140
4501	Interest Income	12	-	-	-
Total Revenue		\$ 630,911	\$ 626,809	\$ 625,000	\$ 629,140
5001	Salaries	1,609	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	330,000	345,000	365,000
6002	Interest Expense	308,050	284,800	268,300	252,250
6003	Bond Discount / Premium Expense	(42,057)	-	-	-
6005	Fiscal Agent Fees	1,540	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	45	620	745	745
6011	Tax Collection Expense	-	239	239	239
Total Expenses		\$ 272,546	\$ 626,809	\$ 625,000	\$ 629,140
Net Change in Fund Balance - CFD #7		\$ 358,365	\$ -	\$ -	\$ -

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

Community Facilities District No. 10

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 414,232	\$ 408,619	\$ 406,417	\$ 409,169
4501	Interest Income	7	-	-	-
7001	Transfer In	1,906	-	-	-
Total Revenue		\$ 416,145	\$ 408,619	\$ 406,417	\$ 409,169
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	245,000	255,000	270,000
6002	Interest Expense	167,788	151,565	139,678	127,240
6003	Bond Discount / Premium Expense	(20,792)	-	-	-
6005	Fiscal Agent Fees	3,553	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	124	620	745	745
6011	Tax Collection Expense	-	284	279	279
Total Expenses		\$ 155,941	\$ 408,619	\$ 406,417	\$ 409,169
Net Change in Fund Balance - CFD #10		\$ 260,204	\$ -	\$ -	\$ -

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

Community Facilities District No. 11

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 758,151	\$ 720,574	\$ 716,260	\$ 717,900
4501	Interest Income	13	-	-	-
Total Revenue		\$ 758,164	\$ 720,574	\$ 716,260	\$ 717,900
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	380,000	395,000	415,000
6002	Interest Expense	355,125	328,500	309,500	290,950
6003	Bond Discount / Premium Expense	(48,366)	-	-	-
6005	Fiscal Agent Fees	1,540	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	45	620	745	745
6011	Tax Collection Expense	-	304	299	299
Total Expenses		\$ 313,612	\$ 720,574	\$ 716,260	\$ 717,900
Net Change in Fund Balance - CFD #11		\$ 444,552	\$ -	\$ -	\$ -

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

Community Facilities District No. 12

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 873,872	\$ 859,599	\$ 856,541	\$ 854,581
4501	Interest Income	15	-	-	-
Total Revenue		\$ 873,887	\$ 859,599	\$ 856,541	\$ 854,581
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	455,000	475,000	495,000
6002	Interest Expense	424,300	392,550	369,800	347,650
6003	Bond Discount / Premium Expense	(57,779)	-	-	-
6005	Fiscal Agent Fees	1,540	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	45	620	745	745
6011	Tax Collection Expense	-	279	280	280
Total Expenses		\$ 373,374	\$ 859,599	\$ 856,541	\$ 854,581
Net Change in Fund Balance - CFD #12		\$ 500,513	\$ -	\$ -	\$ -

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

Community Facilities District No. 14

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 854,703	\$ 821,323	\$ 821,762	\$ 816,620
4501	Interest Income	30	-	-	-
Total Revenue		\$ 854,732	\$ 821,323	\$ 821,762	\$ 816,620
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	(5,000)	400,000	420,000	435,000
6002	Interest Expense	434,828	409,240	389,992	369,660
6003	Bond Discount / Premium Expense	(48,955)	-	-	-
6005	Fiscal Agent Fees	5,353	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	248	620	745	745
6011	Tax Collection Expense	-	313	309	309
Total Expenses		\$ 391,741	\$ 821,323	\$ 821,762	\$ 816,620
Net Change in Fund Balance - CFD #14		\$ 462,992	\$ -	\$ -	\$ -

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

Community Facilities District No. 15

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 592,116	\$ 576,396	\$ 575,837	\$ 574,739
4501	Interest Income	10	-	-	-
Total Revenue		\$ 592,126	\$ 576,396	\$ 575,837	\$ 574,739
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	205,000	215,000	225,000
6002	Interest Expense	374,050	359,425	349,175	337,888
6005	Fiscal Agent Fees	1,540	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	124	620	745	745
6011	Tax Collection Expense	-	201	201	201
Total Expenses		\$ 380,982	\$ 576,396	\$ 575,837	\$ 574,739
Net Change in Fund Balance - CFD #15		\$ 211,144	\$ -	\$ -	\$ -

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

Community Facilities District No. 16

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 550,869	\$ 536,019	\$ 535,959	\$ 536,649
4501	Interest Income	17	-	-	-
Total Revenue		\$ 550,886	\$ 536,019	\$ 535,959	\$ 536,649
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	183	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	295,000	310,000	325,000
6002	Interest Expense	250,050	229,050	214,300	199,800
6003	Bond Discount / Premium Expense	(37,596)	-	-	-
6005	Fiscal Agent Fees	1,540	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	45	620	745	745
6011	Tax Collection Expense	-	199	198	198
7002	Transfer Out	480,047	-	-	-
Total Expenses		\$ 699,458	\$ 536,019	\$ 535,959	\$ 536,649
Net Change in Fund Balance - CFD #16		\$ (148,572)	\$ -	\$ -	\$ -

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

Community Facilities District No. 17

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 1,107,450	\$ 1,072,471	\$ 1,070,163	\$ 1,073,803
4501	Interest Income	17	-	-	-
Total Revenue		\$ 1,107,467	\$ 1,072,471	\$ 1,070,163	\$ 1,073,803
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	540,000	565,000	595,000
6002	Interest Expense	558,450	520,450	493,450	466,900
6003	Bond Discount / Premium Expense	(69,032)	-	-	-
6005	Fiscal Agent Fees	1,540	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	45	620	745	745
6011	Tax Collection Expense	-	251	252	252
Total Expenses		\$ 496,271	\$ 1,072,471	\$ 1,070,163	\$ 1,073,803
Net Change In Fund Balance - CFD #17		\$ 611,196	\$ -	\$ -	\$ -

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

Community Facilities District No. 18

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 1,030,704	\$ 1,016,118	\$ 1,010,290	\$ 1,013,980
4501	Interest Income	17	-	-	-
Total Revenue		\$ 1,030,721	\$ 1,016,118	\$ 1,010,290	\$ 1,013,980
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	510,000	530,000	560,000
6002	Interest Expense	529,525	493,650	468,150	441,650
6003	Bond Discount / Premium Expense	(62,620)	-	-	-
6005	Fiscal Agent Fees	2,165	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	124	620	745	745
6011	Tax Collection Expense	-	698	679	679
Total Expenses		\$ 474,462	\$ 1,016,118	\$ 1,010,290	\$ 1,013,980
Net Change In Fund Balance - CFD #18		\$ 556,259	\$ -	\$ -	\$ -

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

Community Facilities District No. 19

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 1,544,914	\$ 1,491,271	\$ 1,488,465	\$ 1,484,405
4501	Interest Income	24	-	-	-
Total Revenue		\$ 1,544,938	\$ 1,491,271	\$ 1,488,465	\$ 1,484,405
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	750,000	785,000	820,000
6002	Interest Expense	781,675	729,175	691,675	652,425
6003	Bond Discount / Premium Expense	(92,368)	-	-	-
6005	Fiscal Agent Fees	2,165	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	124	620	745	745
6011	Tax Collection Expense	-	326	329	329
Total Expenses		\$ 696,864	\$ 1,491,271	\$ 1,488,465	\$ 1,484,405
Net Change In Fund Balance - CFD #19		\$ 848,073	\$ -	\$ -	\$ -

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

Community Facilities District No. 21

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 611,496	\$ 596,295	\$ 601,234	\$ 601,674
4501	Interest Income	12	-	-	-
Total Revenue		\$ 611,507	\$ 596,295	\$ 601,234	\$ 601,674
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	295,000	315,000	330,000
6002	Interest Expense	310,350	289,350	274,600	259,850
6003	Bond Discount / Premium Expense	(38,364)	-	-	-
6005	Fiscal Agent Fees	1,540	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	45	620	745	745
6011	Tax Collection Expense	-	175	173	173
Total Expenses		\$ 278,840	\$ 596,295	\$ 601,234	\$ 601,674
Net Change In Fund Balance - CFD #21		\$ 332,668	\$ -	\$ -	\$ -

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

Community Facilities District No. 22

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 241,632	\$ 224,636	\$ 225,574	\$ 226,764
4501	Interest Income	4	-	-	-
Total Revenue		\$ 241,636	\$ 224,636	\$ 225,574	\$ 226,764
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	75,000	80,000	85,000
6002	Interest Expense	143,225	137,725	133,975	129,975
6003	Bond Discount / Premium Expense	(10,155)	-	-	-
6005	Fiscal Agent Fees	2,165	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	124	620	745	745
6011	Tax Collection Expense	-	141	138	138
Total Expenses		\$ 140,627	\$ 224,636	\$ 225,574	\$ 226,764
Net Change In Fund Balance - CFD #22		\$ 101,009	\$ -	\$ -	\$ -

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

Community Facilities District No. 23

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 288,221	\$ 281,065	\$ 275,950	\$ 281,340
4501	Interest Income	7	-	-	-
Total Revenue		\$ 288,229	\$ 281,065	\$ 275,950	\$ 281,340
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	120,000	120,000	130,000
6002	Interest Expense	154,225	149,050	144,250	139,450
6003	Bond Discount / Premium Expense	(36,437)	-	-	-
6005	Fiscal Agent Fees	3,050	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	124	620	745	745
6011	Tax Collection Expense	-	245	239	239
Total Expenses		\$ 126,230	\$ 281,065	\$ 275,950	\$ 281,340
Net Change In Fund Balance - CFD #23		\$ 161,999	\$ -	\$ -	\$ -

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

Community Facilities District No. 24

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 678,004	\$ 654,464	\$ 655,831	\$ 656,881
4501	Interest Income	9	-	-	-
Total Revenue		\$ 678,013	\$ 654,464	\$ 655,831	\$ 656,881
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	(15,000)	275,000	290,000	305,000
6002	Interest Expense	385,575	367,495	354,172	340,032
603	Bond Discount / Premium Expense	(24,264)	-	-	-
6005	Fiscal Agent Fees	3,553	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	124	620	745	745
6011	Tax Collection Expense	-	199	198	198
Total Expenses		\$ 355,256	\$ 654,464	\$ 655,831	\$ 656,881
Net Change In Fund Balance - CFD #24		\$ 322,757	\$ -	\$ -	\$ -

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

Community Facilities District No. 25

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 866,969	\$ 859,703	\$ 855,644	\$ 867,534
4501	Interest Income	13	-	-	-
Total Revenue		\$ 866,983	\$ 859,703	\$ 855,644	\$ 867,534
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	4,070	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	375,000	390,000	420,000
6002	Interest Expense	498,950	472,700	453,950	435,650
6003	Bond Discount / Premium Expense	(48,716)	-	-	-
6005	Fiscal Agent Fees	1,540	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	45	620	745	745
6011	Tax Collection Expense	-	233	233	233
Total Expenses		\$ 461,078	\$ 859,703	\$ 855,644	\$ 867,534
Net Change In Fund Balance - CFD #25		\$ 405,905	\$ -	\$ -	\$ -

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

Community Facilities District No. 26

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenue	\$ 297,491	\$ 287,002	\$ 283,565	\$ 285,005
4501	Interest Earnings	(1,480)	-	-	-
Total Revenue		\$ 296,012	\$ 287,002	\$ 283,565	\$ 285,005
5001	Wages And Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	125,000	125,000	130,000
6002	Interest Expense	154,438	150,088	146,963	143,213
6003	Bond Discount / Premium Expense	1,364	-	-	-
6005	Fiscal Agent Fees	2,250	2,300	2,420	2,420
6006	Investment And Arbitrage Expense	495	620	745	745
6011	Tax Collection Expense	-	144	142	142
Total Expenses		\$ 163,815	\$ 287,002	\$ 283,565	\$ 285,005
Net Change In Fund Balance - CFD #26		\$ 132,196	\$ -	\$ -	\$ -

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

Community Facilities District No. 27

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 463,423	\$ 447,733	\$ 445,022	\$ 447,612
4501	Interest Income	13	-	-	-
	Total Revenue	\$ 463,436	\$ 447,733	\$ 445,022	\$ 447,612
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	185,000	190,000	200,000
6002	Interest Expense	258,825	250,800	243,400	235,800
6003	Bond Discount / Premium Expense	(57,538)	-	-	-
6005	Fiscal Agent Fees	1,800	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	124	620	745	745
6011	Tax Collection Expense	-	163	161	161
	Total Expenses	\$ 208,479	\$ 447,733	\$ 445,022	\$ 447,612
	Net Change In Fund Balance - CFD #27	\$ 254,957	\$ -	\$ -	\$ -

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

Community Facilities District No. 28

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 363,567	\$ 352,422	\$ 351,311	\$ 350,501
4501	Interest Income	8	-	-	-
	Total Revenue	\$ 363,574	\$ 352,422	\$ 351,311	\$ 350,501
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	145,000	150,000	155,000
6002	Interest Expense	201,725	195,500	189,700	183,700
6003	Bond Discount / Premium Expense	(44,880)	-	-	-
6005	Fiscal Agent Fees	1,800	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	124	620	745	745
6011	Tax Collection Expense	-	152	150	150
	Total Expenses	\$ 164,036	\$ 352,422	\$ 351,311	\$ 350,501
	Net Change In Fund Balance - CFD #28	\$ 199,538	\$ -	\$ -	\$ -

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

Community Facilities District No. 29

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 794,997	\$ 784,480	\$ 783,272	\$ 781,647
4501	Interest Income	31	-	-	-
Total Revenue		\$ 795,028	\$ 784,480	\$ 783,272	\$ 781,647
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	(20,000)	330,000	345,000	360,000
6002	Interest Expense	463,843	442,502	426,604	409,789
6003	Bond Discount / Premium Expense	(21,163)	-	-	-
6005	Fiscal Agent Fees	3,553	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	124	620	745	745
6011	Tax Collection Expense	-	208	207	207
Total Expenses		\$ 431,625	\$ 784,480	\$ 783,272	\$ 781,647
Net Change In Fund Balance - CFD #29		\$ 363,403	\$ -	\$ -	\$ -

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

Community Facilities District No. 30

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 479,093	\$ 455,625	\$ 454,564	\$ 454,304
4501	Interest Income	7	-	-	-
Total Revenue		\$ 479,100	\$ 455,625	\$ 454,564	\$ 454,304
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	215,000	225,000	235,000
6002	Interest Expense	243,825	228,700	217,950	207,500
6003	Bond Discount / Premium Expense	(27,693)	-	-	-
6005	Fiscal Agent Fees	1,540	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	45	620	745	745
6011	Tax Collection Expense	-	155	153	153
Total Expenses		\$ 222,985	\$ 455,625	\$ 454,564	\$ 454,304
Net Change In Fund Balance - CFD #30		\$ 256,115	\$ -	\$ -	\$ -

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

Community Facilities District No. 31

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 762,380	\$ 743,594	\$ 705,523	\$ 711,213
4501	Interest Income	14,770	-	-	-
Total Revenue		\$ 777,150	\$ 743,594	\$ 705,523	\$ 711,213
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	305,000	290,000	310,000
6002	Interest Expense	660,038	426,612	403,850	389,350
6004	Cost of Issuance Expense	346,813	-	-	-
6005	Fiscal Agent Fees	1,915	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	495	620	745	745
6011	Tax Collection Expense	-	212	212	212
Total Expenses		\$ 1,014,529	\$ 743,594	\$ 705,523	\$ 711,213
Net Change In Fund Balance - CFD #31		\$ (237,379)	\$ -	\$ -	\$ -

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

Community Facilities District No. 32

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 241,941	\$ 237,693	\$ 236,699	\$ 236,221
4501	Interest Income	6	-	-	-
Total Revenue		\$ 241,948	\$ 237,693	\$ 236,699	\$ 236,221
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	115,000	120,000	125,000
6002	Interest Expense	118,925	110,800	105,050	99,450
6003	Bond Discount / Premium Expense	(14,700)	-	-	-
6005	Fiscal Agent Fees	1,540	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	45	620	745	745
6011	Tax Collection Expense	-	123	188	120
Total Expenses		\$ 111,078	\$ 237,693	\$ 236,699	\$ 236,221
Net Change In Fund Balance - CFD #32		\$ 130,870	\$ -	\$ -	\$ -

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

Community Facilities District No. 33

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 1,027,008	\$ 1,008,099	\$ 1,003,612	\$ 1,003,239
4501	Interest Income	(10,539)	-	-	-
Total Revenue		\$ 1,016,470	\$ 1,008,099	\$ 1,003,612	\$ 1,003,239
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	405,000	415,000	430,000
6002	Interest Expense	610,075	590,975	576,800	561,238
6003	Bond Discount / Premium Expense	(7,892)	-	-	-
6005	Fiscal Agent Fees	4,170	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	990	620	745	745
6011	Tax Collection Expense	-	354	351	351
Total Expenses		\$ 612,612	\$ 1,008,099	\$ 1,003,612	\$ 1,003,239
Net Change In Fund Balance - CFD #33		\$ 403,858	\$ -	\$ -	\$ -

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

Community Facilities District No. 34

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 523,675	\$ 507,183	\$ 506,873	\$ 506,038
4501	Interest Income	10	-	-	-
Total Revenue		\$ 523,685	\$ 507,183	\$ 506,873	\$ 506,038
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	200,000	210,000	220,000
6002	Interest Expense	308,238	295,237	285,238	274,213
6005	Fiscal Agent Fees	1,540	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	124	620	745	745
6011	Tax Collection Expense	-	176	175	175
Total Expenses		\$ 315,169	\$ 507,183	\$ 506,873	\$ 506,038
Net Change In Fund Balance - CFD #34		\$ 208,516	\$ -	\$ -	\$ -

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

Community Facilities District No. 35

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 224,557	\$ 224,522	\$ 220,411	\$ 221,801
4501	Interest Income	4	-	-	-
Total Revenue		\$ 224,561	\$ 224,522	\$ 220,411	\$ 221,801
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	95,000	95,000	100,000
6002	Interest Expense	121,650	117,600	113,800	110,000
6003	Bond Discount / Premium Expense	(27,552)	-	-	-
6005	Fiscal Agent Fees	1,800	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	-	620	745	745
6011	Tax Collection Expense	-	152	150	150
Total Expenses		\$ 101,166	\$ 224,522	\$ 220,411	\$ 221,801
Net Change In Fund Balance		\$ 123,395	\$ -	\$ -	\$ -

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

Community Facilities District No. 36

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 313,132	\$ 316,242	\$ 311,330	\$ 311,920
4501	Interest Income	14,525	-	-	-
Total Revenue		\$ 327,657	\$ 316,242	\$ 311,330	\$ 311,920
5001	Salaries	1,641	2,034	1,957	2,031
	Benefits / Taxes Expenses	537	1,246	1,199	1,245
5201	Outside Services	250	1,000	1,000	1,000
5204	Legal Services	290	600	600	600
5205	Assessment Engineering	3,954	3,970	3,540	3,610
6001	Principal Payment	-	115,000	115,000	120,000
6002	Interest Expense	200,438	189,338	184,738	180,138
6003	Bond Discount / Premium Expense	(757)	-	-	-
6005	Fiscal Agent Fees	-	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	495	620	745	745
6011	Tax Collection Expense	-	134	131	131
Total Expenses		\$ 206,847	\$ 316,242	\$ 311,330	\$ 311,920
Net Change In Fund Balance - CFD #36		\$ 120,810	\$ -	\$ -	\$ -

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

Community Facilities District No. 37

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 440,767	\$ 414,281	\$ 409,866	\$ 410,956
4501	Interest Income	6,409	-	-	-
Total Revenue		\$ 447,175	\$ 414,281	\$ 409,866	\$ 410,956
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	205,000	205,000	210,000
6002	Interest Expense	203,200	197,250	193,150	189,050
6003	Bond Discount / Premium Expense	3,306	-	-	-
6005	Fiscal Agent Fees	4,400	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	990	620	745	745
6011	Tax Collection Expense	-	261	255	255
Total Expenses		\$ 217,164	\$ 414,281	\$ 409,866	\$ 410,956
Net Change In Fund Balance - CFD #37		\$ 230,011	\$ -	\$ -	\$ -

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

Community Facilities District No. 38

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 788,678	\$ 768,912	\$ 768,791	\$ 769,159
4501	Interest Income	17	-	-	-
Total Revenue		\$ 788,695	\$ 768,912	\$ 768,791	\$ 769,159
5001	Salaries	1,909	4,067	3,913	4,062
	Benefits / Taxes Expenses	604	2,493	2,399	2,490
5201	Outside Services	217	2,000	2,000	2,000
5204	Legal Services	80	1,200	1,200	1,200
5205	Assessment Engineering	4,889	7,940	7,080	7,220
6001	Principal Payment	-	290,000	305,000	320,000
6002	Interest Expense	475,419	455,044	440,544	425,531
6003	Bond Discount / Premium Expense	(20,647)	-	-	-
6005	Fiscal Agent Fees	3,080	4,600	4,840	4,840
6006	Investment and Arbitrage Expense	169	1,240	1,490	1,490
6011	Tax Collection Expense	-	328	325	325
Total Expenses		\$ 465,719	\$ 768,912	\$ 768,791	\$ 769,159
Net Change In Fund Balance - CFD #38		\$ 322,976	\$ -	\$ -	\$ -

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

Community Facilities District No. 39

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 769,876	\$ 749,175	\$ 744,866	\$ 750,556
4501	Interest Income	11	-	-	-
Total Revenue		\$ 769,887	\$ 749,175	\$ 744,866	\$ 750,556
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	280,000	290,000	310,000
6002	Interest Expense	476,825	457,200	443,200	428,700
6003	Bond Discount / Premium Expense	(35,900)	-	-	-
6005	Fiscal Agent Fees	2,165	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	124	620	745	745
6011	Tax Collection Expense	-	205	205	205
Total Expenses		\$ 448,482	\$ 749,175	\$ 744,866	\$ 750,556
Net Change In Fund Balance		\$ 321,405	\$ -	\$ -	\$ -

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

Community Facilities District No. 42

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 140,110	\$ 132,637	\$ 130,813	\$ 134,353
4501	Interest Income	(2,473)	-	-	-
Total Revenue		\$ 137,637	\$ 132,637	\$ 130,813	\$ 134,353
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	55,000	55,000	60,000
6002	Interest Expense	67,881	65,744	64,231	62,581
6003	Bond Discount / Premium Expense	1,106	-	-	-
6005	Fiscal Agent Fees	2,085	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	495	620	745	745
6011	Tax Collection Expense	-	123	120	120
Total Expenses		\$ 76,836	\$ 132,637	\$ 130,813	\$ 134,353
Net Change In Fund Balance - CFD #42		\$ 60,801	\$ -	\$ -	\$ -

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

Community Facilities District No. 43

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 499,902	\$ 470,305	\$ 473,394	\$ 471,584
4501	Interest Income	10,961	-	-	-
Total Revenue		\$ 510,863	\$ 470,305	\$ 473,394	\$ 471,584
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	165,000	175,000	180,000
6002	Interest Expense	302,875	293,375	286,775	279,775
6003	Bond Discount / Premium Expense	(32,401)	-	-	-
6005	Fiscal Agent Fees	2,225	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	495	620	745	745
6011	Tax Collection Expense	-	160	158	158
Total Expenses		\$ 278,462	\$ 470,305	\$ 473,394	\$ 471,584
Net Change In Fund Balance - CFD #43		\$ 232,401	\$ -	\$ -	\$ -

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

Community Facilities District No. 45

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 282,428	\$ 266,798	\$ 273,084	\$ 269,474
4501	Interest Income	4,388	-	-	-
Total Revenue		\$ 286,816	\$ 266,798	\$ 273,084	\$ 269,474
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,430	3,970	3,540	3,610
6001	Principal Payment	-	85,000	95,000	95,000
6002	Interest Expense	174,750	169,750	166,350	162,550
6003	Bond Discount / Premium Expense	(9,691)	-	-	-
6005	Fiscal Agent Fees	2,420	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	495	620	745	745
6011	Tax Collection Expense	-	278	273	273
Total Expenses		\$ 173,213	\$ 266,798	\$ 273,084	\$ 269,474
Net Change In Fund Balance - CFD #45		\$ 113,603	\$ -	\$ -	\$ -

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

Community Facilities District No. 46

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 420,937	\$ 398,211	\$ 401,903	\$ 401,893
4501	Interest Income	11,110	-	-	-
Total Revenue		\$ 432,047	\$ 398,211	\$ 401,903	\$ 401,893
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,430	3,970	3,540	3,610
6001	Principal Payment	-	120,000	130,000	135,000
6002	Interest Expense	273,088	266,188	260,188	254,988
6003	Bond Discount / Premium Expense	(8,725)	-	-	-
6005	Fiscal Agent Fees	-	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	495	620	745	745
6011	Tax Collection Expense	-	253	254	254
Total Expenses		\$ 270,097	\$ 398,211	\$ 401,903	\$ 401,893
Net Change In Fund Balance - CFD #46		\$ 161,950	\$ -	\$ -	\$ -

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

Community Facilities District No. 47

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 526,490	\$ 506,368	\$ 508,854	\$ 506,444
4501	Interest Income	213	-	-	-
Total Revenue		\$ 526,703	\$ 506,368	\$ 508,854	\$ 506,444
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	180,000	190,000	195,000
6002	Interest Expense	324,738	314,337	307,138	299,538
6003	Bond Discount / Premium Expense	2,355	-	-	-
6005	Fiscal Agent Fees	2,225	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	495	620	745	745
6011	Tax Collection Expense	-	261	255	255
7002	Transfer Out	230,911	-	-	-
Total Expenses		\$ 565,992	\$ 506,368	\$ 508,854	\$ 506,444
Net Change In Fund Balance		\$ (39,289)	\$ -	\$ -	\$ -

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

Community Facilities District No. 48

Account	Description	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	FY 24-25 Proposed Budget
4320	Assessment Revenues	\$ 276,834	\$ 275,094	\$ 270,784	\$ 271,974
4501	Interest Income	4,489	-	-	-
Total Revenue		\$ 281,323	\$ 275,094	\$ 270,784	\$ 271,974
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	100,000	100,000	105,000
6002	Interest Expense	168,756	163,156	159,156	155,156
6003	Bond Discount / Premium Expense	(1,490)	-	-	-
6005	Fiscal Agent Fees	2,470	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	495	620	745	745
6011	Tax Collection Expense	-	168	166	166
Total Expenses		\$ 175,500	\$ 275,094	\$ 270,784	\$ 271,974
Net Change In Fund Balance - CFD #48		\$ 105,823	\$ -	\$ -	\$ -

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

Community Facilities District No. 51

Account	Description	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	FY 24-25 Proposed Budget
4320	Assessment Revenues	\$ 152,232	\$ 143,316	\$ 143,005	\$ 143,194
4501	Interest Income	(357)	-	-	-
Total Revenue		\$ 151,874	\$ 143,316	\$ 143,005	\$ 143,194
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,430	3,970	3,540	3,610
6001	Principal Payment	-	59,179	61,588	64,094
6002	Interest Expense	75,673	72,246	69,838	67,331
6005	Fiscal Agent Fees	2,250	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	495	620	745	745
6011	Tax Collection Expense	-	121	118	118
Total Expenses		\$ 83,657	\$ 143,316	\$ 143,005	\$ 143,194
Net Change In Fund Balance - CFD #51		\$ 68,217	\$ -	\$ -	\$ -

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

Community Facilities District No. 52

Account	Description	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	FY 24-25 Proposed Budget
4320	Assessment Revenues	\$ 665,554	\$ 660,619	\$ 663,722	\$ 659,712
4501	Interest Income	8	-	-	-
Total Revenue		\$ 665,561	\$ 660,619	\$ 663,722	\$ 659,712
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	220,000	230,000	235,000
6002	Interest Expense	460,565	428,400	421,800	412,600
6003	Bond Discount / Premium Expense	(44,550)	-	-	-
6005	Fiscal Agent Fees	2,200	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	495	620	745	745
6011	Tax Collection Expense	-	449	461	461
Total Expenses		\$ 423,979	\$ 660,619	\$ 663,722	\$ 659,712
Net Change In Fund Balance - CFD #52		\$ 241,583	\$ -	\$ -	\$ -

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

Community Facilities District No. 53

Account	Description	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	FY 24-25 Proposed Budget
4320	Assessment Revenues	\$ 253,188	\$ 254,865	\$ 252,854	\$ 255,494
4501	Interest Income	(2,560)	-	-	-
Total Revenue		\$ 250,628	\$ 254,865	\$ 252,854	\$ 255,494
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,430	3,970	3,540	3,610
6001	Principal Payment	-	85,000	85,000	90,000
6002	Interest Expense	160,050	157,950	156,250	153,700
6003	Bond Discount / Premium Expense	(13,875)	-	-	-
6005	Fiscal Agent Fees	2,200	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	495	620	745	745
6011	Tax Collection Expense	-	145	143	143
Total Expenses		\$ 154,109	\$ 254,865	\$ 252,854	\$ 255,494
Net Change In Fund Balance - CFD #53		\$ 96,519	\$ -	\$ -	\$ -

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

Community Facilities District No. 54

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 60,403	\$ 11,946	\$ 445,636	\$ 445,026
4501	Interest Income	637	-	-	-
4603	Reimbursed Costs	18,771	-	-	-
Total Revenue		\$ 79,812	\$ 11,946	\$ 445,636	\$ 445,026
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	1,547	3,970	3,540	3,610
6001	Principal Payment	-	-	145,000	150,000
6002	Interest Expense	165,667	-	289,000	283,200
6003	Bond Discount / Premium Expense	(18,078)	-	-	-
6004	Cost Of Issuance Expense	318,657	-	-	-
6005	Fiscal Agent Fees	-	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	-	620	745	745
6011	Tax Collection Expense	-	176	175	175
7002	Transfer Out	5,730,204	-	-	-
Total Expenses		\$ 6,200,806	\$ 11,946	\$ 445,636	\$ 445,026
Net Change In Fund Balance - CFD #54		\$ (6,120,994)	\$ -	\$ -	\$ -

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

Community Facilities District No. 55

Account	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25
		Actuals	Adopted Budget	Proposed Budget	Proposed Budget
4320	Assessment Revenues	\$ 243,230	\$ 238,089	\$ 228,777	\$ 230,967
4501	Interest Income	(2,293)	-	-	-
Total Revenue		\$ 240,937	\$ 238,089	\$ 228,777	\$ 230,967
5001	Salaries	1,909	2,034	1,957	2,031
	Benefits / Taxes Expenses	604	1,246	1,199	1,245
5201	Outside Services	217	1,000	1,000	1,000
5204	Legal Services	80	600	600	600
5205	Assessment Engineering	2,459	3,970	3,540	3,610
6001	Principal Payment	-	75,000	75,000	80,000
6002	Interest Expense	148,500	151,200	142,200	139,200
6003	Bond Discount / Premium Expense	(12,706)	-	-	-
6005	Fiscal Agent Fees	2,200	2,300	2,420	2,420
6006	Investment and Arbitrage Expense	495	620	745	745
6011	Tax Collection Expense	-	119	116	116
Total Expenses		\$ 143,758	\$ 238,089	\$ 228,777	\$ 230,967
Net Change In Fund Balance - CFD #55		\$ 97,180	\$ -	\$ -	\$ -

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

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 \$10,000 and an expected life of more than two years.

The District’s FY 2023-24 & FY 2024-25 Capital Budget contains \$52,978,084 & \$93,107,520, respectively in total capital expenditures. Of this amount, \$46,561,034 are current year (Year 1) and \$87,662,520 (Year 2) costs pertaining to projects shown in the District’s Capital Improvement Program, presented in greater detail in the remainder of this section. The remaining proposed capital expenditures of \$6,417,050 for FY 2023-24 and \$5,445,000 FY 2024-25 are routine asset purchases, referred to as Capital Outlay, which appear in each year’s budget as requests to replace vehicles, computers, and office equipment, and to conduct infrastructure planning and third-party projects.

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

Capital Expenditures Summary

Capital Improvement Program 23-24		Capital Outlay Expenditures FY 23-24	
Water Source Development	\$ 12,760,000	Water Operations & Maintenance Projects	\$ 2,362,250
Water Reservoir Projects	3,390,000	Water Third Party Projects	130,000
Water Distribution Projects	7,569,004	Wastewater Operations & Maintenance	999,200
Water Pipeline Replacement Program	5,020,000	Water Vehicles	1,004,100
Water Operations & Maintenance Projects	6,922,990	Wastewater Vehicles	990,100
Water Third Party Projects	20,000	Parks Vehicles	165,100
Wastewater Trunk Sewer	150,000	Water Equipment	109,750
Lift Station & Force Main Projects	290,000	Parks Equipment	43,000
Treatment Plant Capital Improvements	2,575,790	Park & Recreation - Operations & Maintenance	613,550
Wastewater Pipeline Replacement Projects	4,960,000		
Wastewater Operations & Maintenance Projects	2,343,250		
Wastewater Third Party Projects	210,000		
Parks & Recreation - Operations & Maintenance	350,000		
TOTAL CIP EXPENDITURES	\$ 46,561,034	TOTAL CAPITAL OUTLAY	\$ 6,417,050

Capital Improvement Program 24-25		Capital Outlay Expenditures FY 24-25	
Water Source Development	\$ 50,540,000	Water Operations & Maintenance Projects	\$ 2,062,950
Water Reservoir Projects	1,950,000	Water Third Party Projects	150,000
Water Distribution Projects	7,291,900	Wastewater Operations & Maintenance Projects	1,143,200
Water Pipeline Replacement Program	5,350,000	Water Vehicles	557,000
Water Operations & Maintenance Projects	6,003,370	Wastewater Vehicles	550,000
Water Third Party Projects	20,000	Parks Vehicles	185,000
Wastewater Trunk Sewer	1,650,000	Water Equipment	263,000
Lift Station & Force Main Projects	1,250,000	Parks & Recreation - Operations & Maintenance	533,850
Treatment Plant Capital Improvements	1,080,000		
Wastewater Pipeline Replacement Projects	10,270,000		
Wastewater Operations & Maintenance Projects	1,997,250		
Wastewater Third Party Projects	210,000		
Parks & Recreation - Operations & Maintenance	50,000		
TOTAL CIP EXPENDITURES	\$ 87,662,520	TOTAL CAPITAL OUTLAY	\$ 5,445,000

Capital Outlay Expenditures

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

Impact of Capital Expenditures on Operating Budget

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

Project Title	FY 2023-24 Operating Impact	FY 2024-25 Operating Impact
Water Capital Projects		
Headquarters Improvements (Maintenance)	\$ 100,000	\$ 100,000
Well Maintenance and Booster Program	500,000	500,000
Asphalt Patching	375,000	375,000
Treatment Plant Component Replacement Program	230,000	230,000
Localized System Repairs	300,000	300,000
IT Equipment	707,250	407,950
IT Masterplan	150,000	150,000
Water Third Party	130,000	150,000
Water Vehicles	1,004,100	557,000
Water Equipment	109,750	263,000
TOTAL WATER CAPITAL PROJECTS	\$ 3,606,100	\$ 3,032,950
Wastewater Capital Projects		
Lift Station Program	\$ 350,000	\$ 350,000
Localized System Repairs	250,000	250,000
Plant 2 Demo	-	250,000
RV Dump Station Security Improvements	25,000	75,000
IT Equipment	374,200	218,200
Wastewater Vehicles	990,100	550,000
TOTAL WASTEWATER CAPITAL PROJECTS	\$ 1,989,300	\$ 1,693,200
Parks Capital Projects		
Parks & Recreation Operations & Maintenance	\$ 613,550	\$ 533,850
Parks Vehicles	165,100	185,000
Parks Equipment	43,000	-
TOTAL PARKS CAPITAL PROJECTS	\$ 821,650	\$ 718,850

Capital Improvement Program

The District's Capital Improvement Program (CIP) is a five-year planning schedule with the first two years (FY 2023-24 & FY 2024-25) adopted as part of the Capital Budget for the upcoming fiscal year. A project included in the District's CIP is an individually significant construction project with a cost of more than \$10,000, and either creates a new capital asset, improves an existing asset (increases its service capacity, etc.), or significantly extends an asset's expected useful life.

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

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

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

For FY 2023-24 & FY 2024-25, the District has proposed the use of operating revenue, reserves, and facility fees to fund current year phases of Capital Improvement Program projects totaling \$52,978,084 and \$93,107,520, respectively. Total project costs for Capital Improvement projects are budgeted to approximate \$357 million over the next five years. Projects funded for the biennial budget include:

- **Recycled Water Program Phase 1** – Installation of over 44,000 ft of new recycled water pipeline ranging from 8 to 24 inch, 3200 gpm pump station located at the WRCRWA, and conversion of irrigation customer to recycled water at JCSD parks, schools, and landscaping areas.
- **Etiwanda Intervalley Pipeline Phase I & II** – This project will convey treated water from the Cucamonga Valley Water District Treatment Plants to the District's 1110 pressure zone tanks which can be transferred to other zones to mitigate the District's ultimate supply deficit. Projects consists of installation of 36" water pipeline totaling 65,800 linear feet for interconnection.
- **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.
- **Glen Avon Trunk Sewer** – The project is to upsize 12,050 linear feet of 8 to 21-inch pipe with 10 to 24-inch diameter pipe using Polyvinyl Chlorine (PVC) Plastic Pipe material. The proposed project includes the remaining projects from the 2004 Sewer Master Plan, which are known as the Glen

Avon Relief Sewer and Glen Avon Trunk Sewer. The project will address the most full-flow failures for the existing dry and ultimate wet-weather scenarios.

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

WATER CIP FIVE YEAR PROGRAM SCHEDULE (FY 2024-2028)

Project	Year 1	Year 2	Year 3	Year 4	Year 5	5 YEAR PROJECT TOTAL
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	
Water Source Development	\$ 12,760,000	\$ 50,540,000	\$ 55,624,951	\$ 25,623,180	\$ 5,400,000	\$ 149,948,131
Water Reservoir Projects	3,390,000	1,950,000	750,000	1,170,000	2,720,000	9,980,000
Water Distribution Projects	7,569,004	7,291,900	9,711,457	7,395,819	7,281,898	39,250,078
Water Pipeline Replacement Program	5,020,000	5,350,000	6,400,000	5,000,000	5,000,000	26,770,000
Water Operations & Maintenance Projects	9,285,240	8,066,320	7,836,340	5,031,580	4,073,949	34,293,429
Water Third Party Projects	150,000	170,000	150,000	150,000	150,000	770,000
WATER SUBTOTAL	\$ 38,174,244	\$ 73,368,220	\$ 80,472,748	\$ 44,370,579	\$ 24,625,847	\$ 261,011,638

WASTEWATER CIP FIVE YEAR PROGRAM SCHEDULE (FY 2024-2028)

Project	Year 1	Year 2	Year 3	Year 4	Year 5	5 YEAR PROJECT TOTAL
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	
Trunk Sewer	\$ 150,000	\$ 1,650,000	\$ 2,990,000	\$ 10,630,000	\$ 8,956,085	\$ 24,376,085
Lift Station and Force Main Project	290,000	1,250,000	1,870,000	2,827,854	3,160,000	9,397,854
Treatment Plant Capital Improvements	2,575,790	1,080,000	1,100,000	1,120,000	1,140,000	7,015,790
Wastewater Pipeline Replacement Program	4,960,000	10,270,000	6,347,739	5,000,000	5,000,000	31,577,739
Wastewater Operations & Maintenance Projects	3,342,450	3,140,450	2,558,350	1,172,768	761,100	10,975,118
Wastewater Third Party Projects	210,000	210,000	1,900,000	110,000	110,000	2,540,000
WASTEWATER SUBTOTAL	\$ 11,528,240	\$ 17,600,450	\$ 16,766,089	\$ 20,860,622	\$ 19,127,185	\$ 85,882,586

PARKS CIP FIVE YEAR PROGRAM SCHEDULE (FY 2024-2028)

Project	Year 1	Year 2	Year 3	Year 4	Year 5	5 YEAR PROJECT TOTAL
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	
Neighborhood Projects	\$ 963,550	\$ 583,850	\$ 367,650	\$ 385,300	\$ 987,650	\$ 3,288,000
PARKS SUBTOTAL	\$ 963,550	\$ 583,850	\$ 367,650	\$ 385,300	\$ 987,650	\$ 3,288,000

Water Capital Projects Budget

Work Order	Description	Total Proposed Project Costs	Expenditures thru 4/30/23	Planned 2023-24	Planned 2024-25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Beyond 2028
C215078	JCSD Regional Recycled Water Pipeline	\$ 61,400,000	\$ 975,049	\$ 1,200,000	\$ 30,800,000	\$ 29,400,000	\$ -	\$ -	\$ -
C195054	Well 19 / Well 30 Land, Drill and Equipping	6,110,000	37,082	1,270,000	1,240,000	1,100,000	2,462,918	-	-
C155003	Etiwanda Inter-Valley Pipeline Project	-	-	-	-	-	-	-	-
C155003	Pipeline Phase 1	60,600,000	739,738	2,850,000	16,750,000	22,100,000	18,160,262	-	-
	Pipeline Phase 2	61,340,000	-	-	-	-	-	1,000,000	60,340,000
C155003	Pipeline Phase 1B Wells	21,110,000	-	250,000	1,750,000	4,000,000	5,000,000	4,000,000	6,110,000
	Lateral off of Northern Pipeline to Blend at Wells 6/13/15	6,400,000	-	-	-	-	-	400,000	6,000,000
C215079	Roger Teagarden IXP Upgrades	49,690,000	4,631	7,190,000	-	-	-	-	42,495,369
	Total Water Source Development	\$ 266,650,000	\$ 1,756,500	\$ 12,760,000	\$ 50,540,000	\$ 56,600,000	\$ 25,623,180	\$ 5,400,000	\$ 114,945,369
C195057	Armstrong Booster Station	\$ 1,565,845	\$ 125,845	\$ 1,440,000	\$ -	\$ -	\$ -	\$ -	\$ -
C245113	Heil-Hydrant	750,000	-	250,000	250,000	-	-	-	-
C215080	Lindsay Reservoir and Pipeline	78,600,000	6,248	-	-	-	670,000	2,220,000	75,703,752
	Total Water Reservoir Projects	\$ 80,915,845	\$ 132,093	\$ 1,690,000	\$ 250,000	\$ 250,000	\$ 670,000	\$ 2,220,000	\$ 75,703,752
C245114	Reservoir Coating Project (Mira Loma C)	\$ 1,700,000	\$ -	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -
C255131	Reservoir Coating Project (56A/Golf B)	1,700,000	-	1,700,000	-	-	-	-	-
	Reservoir Improvement Program	Annual	-	-	500,000	500,000	500,000	500,000	2,500,000
	Total Annual Water Reservoir Projects	\$ 3,400,000	\$ -	\$ 1,700,000	\$ 1,700,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000
C215082	Limonite Avenue Gap Project-Waterline	\$ 549,225	\$ 9,225	\$ 340,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -
	56th Street PRS (1100 to 870)	650,000	-	-	-	50,000	100,000	500,000	-
	Wineville Ave Extension	700,000	-	-	-	10,000	640,000	50,000	-
C225098	1200 W Pressure Zone Pump Station	2,170,000	-	80,000	270,000	1,680,000	140,000	-	-
C245116	Jurupa Road Waterlines Relocation & Replacement	2,300,000	-	50,000	250,000	1,500,000	-	-	-
C245117	Manor Dr/Canal St. Cleanup/Abandonment	300,000	-	300,000	-	-	-	-	-
	SCE RTRP Project Impact Improvements	250,000	-	-	-	-	50,000	200,000	-
M231005	Poly Services In House 1,950 Services	68,059,874	-	6,799,004	6,571,900	6,471,457	6,465,819	6,531,898	35,219,796
	Total Water Distribution	\$ 74,979,099	\$ 9,225	\$ 7,569,004	\$ 7,291,900	\$ 9,711,457	\$ 7,395,819	\$ 7,281,898	\$ 35,219,796
C225099	Water Pipeline Condition Assessment	\$ 1,910,000	\$ -	\$ 170,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 1,440,000
C225100	FY 21 / 22 R&R Project (Rutile)	3,459,389	1,409,389	2,050,000	-	-	-	-	-
C235106	FY 22 / 23 R&R Project (Bain)	3,816,403	66,403	2,300,000	1,450,000	-	-	-	-
C245118	FY 23 / 24 R&R Project (44th Street)	5,000,000	-	500,000	3,100,000	1,400,000	-	-	-
C255132	FY 24 / 25 R&R Project	5,000,000	-	-	500,000	4,500,000	-	-	-
	Future Annual Pipeline Replacement	4,900,000	-	-	-	500,000	4,400,000	-	-
	Future Annual Pipeline Replacement #2	5,000,000	-	-	-	-	600,000	4,400,000	-
	Future Annual Pipeline Replacement #3	5,700,000	-	-	-	-	-	600,000	5,100,000
	Total Pipeline Replacement	\$ 34,785,792	\$ 1,475,792	\$ 5,020,000	\$ 5,350,000	\$ 6,400,000	\$ 5,000,000	\$ 5,000,000	\$ 6,540,000

Water Capital Projects Budget

Work Order	Description	Total Proposed Project Costs	Expenditures thru 4/30/23	Planned 2023-24	Planned 2024-25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Beyond 2028
M241002	Headquarters Improvements (Maintenance)	Annual \$	- \$	100,000 \$	100,000 \$	100,000 \$	100,000 \$	100,000 \$	100,000 \$
M241000	Well Maintenance and Booster Program	Annual	-	500,000	500,000	500,000	500,000	500,000	500,000
C235112	AMI (Automated Meter Infrastructure)	10,000,000	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-
M241001	Asphalt Patching	Annual	-	375,000	375,000	375,000	375,000	375,000	375,000
M241004	Treatment Plant Component Replacement Program	Annual	-	230,000	230,000	250,000	250,000	250,000	250,000
M241003	Localized System Repairs	Annual	-	300,000	300,000	300,000	300,000	300,000	300,000
M191001	Harrel Headquarters Building Improvements	7,956,850	84,021	2,962,590	2,220,370	1,704,590	956,080	29,199	-
C245119	Camera Surveillance & Access Control	943,500	-	943,500	-	-	-	-	-
C245125	Meter Replacement Program - System Flow Meters	875,000	-	175,000	175,000	175,000	175,000	175,000	-
M241017	Facilities Rehabilitation Project	1,150,000	-	150,000	150,000	150,000	150,000	150,000	400,000
M251006	Electrical Assets Maintenance	200,000	-	200,000	-	-	-	-	-
M241006	Headquarters Roof Assessment & Waterproofing	62,900	-	62,900	-	-	-	-	-
C245124	Districtwide Asset Management Plan	1,887,000	-	314,500	629,000	943,500	-	-	-
M241007	Electronic O&M Manuals	1,887,000	-	314,500	629,000	943,500	-	-	-
ALLOC	IT Equipment	Annual	-	707,250	407,950	194,750	225,500	194,750	-
M241010	IT Masterplan	500,000	-	150,000	150,000	200,000	-	-	-
Total Water Operations and Maintenance Annual Projects		\$ 25,462,250	\$ 84,021	\$ 9,285,240	\$ 8,066,320	\$ 7,836,340	\$ 5,031,580	\$ 4,073,949	\$ 1,925,000
M161011	Third Party Relocations	Annual	\$	130,000	150,000	150,000	150,000	150,000	150,000
M191008	Jurupa Road Grade Separation	40,000	-	20,000	20,000	-	-	-	-
Total Third Party Projects		\$ 40,000	\$ -	\$ 150,000	\$ 170,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Total Capital Projects - Water		\$ 486,232,986	\$ 3,457,631	\$ 38,174,244	\$ 73,368,220	\$ 81,447,797	\$ 44,370,579	\$ 24,625,847	\$ 236,983,917

Wastewater Capital Projects Budget

Work Order	Description	Total Proposed Project Costs	Expenditures thru 4/30/23	Planned 2023-24	Planned 2024-25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Beyond 2028
C175037	Glen Avon Trunk Sewer	\$ 17,210,000	\$ -	\$ 150,000	\$ 1,640,000	\$ 2,490,000	\$ 9,110,000	\$ 3,820,000	\$ -
C255133	Pedley Trunk Sewer	4,590,000	-	-	10,000	490,000	1,020,000	2,450,000	620,000
C235107	56th and Felspar Trunk Sewer	3,200,000	3,915	-	-	10,000	500,000	2,686,085	-
Total Trunk Sewer		\$ 25,000,000	\$ 3,915	\$ 150,000	\$ 1,650,000	\$ 2,990,000	\$ 10,630,000	\$ 8,956,085	\$ 620,000
C165036	Regional Force Main Segment 3	\$ 190,908	\$ 140,908	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
C155009	River Road Lift Station Improvement Plan	1,770,000	2,146	90,000	780,000	580,000	317,854	-	-
C245120	Linares Lift Station Improvement & EM Abandonment	2,420,000	-	150,000	270,000	950,000	1,050,000	-	-
C255134	Regional Lift Station Master Plan & Improvements	5,700,000	-	200,000	340,000	340,000	1,460,000	3,160,000	540,000
Total Lift Station and Force Main		\$ 10,080,908	\$ 143,054	\$ 290,000	\$ 1,250,000	\$ 1,870,000	\$ 2,827,854	\$ 3,160,000	\$ 540,000
C245121	WRCRWA Annual Capital Improvements	Annual	\$ -	\$ 2,285,790	\$ 790,000	\$ 810,000	\$ 830,000	\$ 850,000	\$ 880,000
C245122	Riverside Capital Improvements	Annual	-	290,000	290,000	290,000	290,000	290,000	290,000
Total Treatment Plant Capital Improvements		\$ -	\$ -	\$ 2,575,790	\$ 1,080,000	\$ 1,100,000	\$ 1,120,000	\$ 1,140,000	\$ 1,170,000
C215084	FY 20/21 R&R Project - Sewer Condition Assessment	\$ 2,127,534	\$ 1,447,534	\$ 680,000	\$ -	\$ -	\$ -	\$ -	\$ -
C225101	FY 21/22 R&R Project (Hunter Street Area)	1,945,811	315,811	1,630,000	-	-	-	-	-
C225100	FY 21/22 R&R Project (Sewers added to Rutile Water R&R)	3,620,000	-	1,350,000	2,270,000	-	-	-	-
C235108	FY 22/23 R&R Project (Archer)	5,000,000	52,261	500,000	3,100,000	1,347,739	-	-	-
C255135	FY 23/24 R&R Project (County Village)	5,000,000	-	500,000	4,500,000	-	-	-	-
	FY 24/25 R&R Project	5,000,000	-	-	500,000	-	4,500,000	-	-
	FY 25/26 R&R Project	5,000,000	-	-	-	-	500,000	4,500,000	-
	FY 26/27 R&R Project	5,000,000	-	-	-	-	-	500,000	4,500,000
C245123	Pyrite / 60 Fwy Sewer Main Replacement	5,200,000	-	800,000	4,400,000	-	-	-	-
Total Pipeline Replacement		\$ 37,893,345	\$ 1,815,606	\$ 4,960,000	\$ 10,270,000	\$ 6,347,739	\$ 5,000,000	\$ 5,000,000	\$ 4,500,000
M241008	Lift Station Program	Annual	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
M241009	Localized System Repairs	Annual	-	250,000	250,000	250,000	250,000	250,000	250,000
M251011	Plant 2 Demo	250,000	-	-	250,000	-	-	-	-
M241011	RV Dump Station Security Improvements	100,000	-	25,000	75,000	-	-	-	-
M191001	Harrel Headquarters Building Improvements	4,111,250	40,432	1,530,750	1,147,250	880,750	453,568	58,500	-
C245119	Camera Surveillance & Access Control	487,500	-	487,500	-	-	-	-	-
M251013	Lift Station Electrical Assets Maintenance Program	200,000	-	200,000	-	-	-	-	-
C245124	District Wide Asset Management Plan	975,000	-	162,500	325,000	487,500	-	-	-
M241007	Electronic O&M Manuals	975,000	-	162,500	325,000	487,500	-	-	-
ALLOC	IT Equipment	Annual	-	374,200	218,200	102,600	119,200	102,600	-
Total Wastewater Operations and Maintenance		\$ 7,098,750	\$ 40,432	\$ 3,342,450	\$ 3,140,450	\$ 2,558,350	\$ 1,172,768	\$ 761,100	\$ 600,000
M191015	Third Party JCSD Relocations	Annual	\$ -	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
M201009	Limonte Widening (Bain to Homestead)	1,990,000	-	100,000	100,000	1,790,000	-	-	-
Total Sewer Third Party		\$ 1,990,000	\$ -	\$ 210,000	\$ 210,000	\$ 1,900,000	\$ 110,000	\$ 110,000	\$ 110,000
Total Capital Projects - Wastewater		\$ 82,063,003	\$ 2,003,007	\$ 11,528,240	\$ 17,600,450	\$ 16,766,089	\$ 20,860,622	\$ 19,127,185	\$ 7,540,000
Total Capital Projects - Water & Sewer		\$ 568,295,989	\$ 5,460,638	\$ 49,702,484	\$ 90,968,670	\$ 98,213,886	\$ 65,231,201	\$ 43,753,032	\$ 244,523,917

Vehicle and Equipment Capital Projects Budget

Work Order	Description	Total Proposed Project Costs	Expenditures thru 4/30/23	Planned 2023-24	Planned 2024-25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Beyond 2028
	Pickup truck - Planned Electric	\$ 70,600	\$ -	\$ 70,600	\$ -	\$ -	\$ -	\$ -	\$ -
	Combination Sewer Cleaner truck	825,000	-	825,000	-	-	-	-	-
	Utility bed truck w/liftgate	95,000	-	95,000	-	-	-	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	-	-	-	-
	Utility bed truck	90,100	-	90,100	-	-	-	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	-	-	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	-	-	-	-
	Dump truck	175,000	-	175,000	-	-	-	-	-
	Passenger van	90,000	-	90,000	-	-	-	-	-
	Utility bed truck w/liftgate	95,000	-	95,000	-	-	-	-	-
	Utility bed truck w/onboard air compressor	183,400	-	183,400	-	-	-	-	-
	Utility bed truck -Lead position	90,100	-	90,100	-	-	-	-	-
	SUV - GIS/IT shared	55,000	-	55,000	-	-	-	-	-
	Pickup truck - SCADA Technician	75,000	-	75,000	-	-	-	-	-
	Utility bed truck - Water Lead	90,100	-	90,100	-	-	-	-	-
	Dump Truck	175,000	-	175,000	-	-	-	-	-
	Sewer Jet Truck	550,000	-	550,000	-	-	-	-	-
	SUV - Planned Electric	60,000	-	60,000	-	-	-	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	-	-	-	-
	Cargo van - Planned Electric	65,000	-	65,000	-	-	-	-	-
	Pickup truck	55,000	-	55,000	-	-	-	-	-
	Pickup truck	55,000	-	55,000	-	-	-	-	-
	Utility bed truck	91,000	-	91,000	-	-	-	-	-
	Utility bed truck	91,000	-	91,000	-	-	-	-	-
	Pickup truck - Planned Electric - SCADA Supervisor	75,000	-	75,000	-	-	-	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	75,000	-	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	75,000	-	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	75,000	-	-	-
	SUV - Planned Electric	60,000	-	60,000	-	60,000	-	-	-
	Utility bed truck	91,000	-	91,000	-	91,000	-	-	-
	Utility bed truck	91,000	-	91,000	-	91,000	-	-	-
	Utility bed truck	91,000	-	91,000	-	91,000	-	-	-
	Combination Sewer Cleaner truck	825,000	-	825,000	-	-	-	-	-
	Valve Truck	237,000	-	237,000	-	-	237,000	-	-
	SUV - Planned Electric	60,000	-	60,000	-	-	60,000	-	-
	Utility bed truck	91,000	-	91,000	-	-	91,000	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	-	75,000	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	-	75,000	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	-	75,000	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	-	75,000	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	-	75,000	-	-
	Utility bed truck	91,000	-	91,000	-	-	91,000	-	-
	Utility bed truck	91,000	-	91,000	-	-	91,000	-	-
	Utility bed truck	91,000	-	91,000	-	-	91,000	-	-
	Combination Sewer Cleaner truck	825,000	-	825,000	-	-	-	-	-
	Valve Truck	237,000	-	237,000	-	-	237,000	-	-
	SUV - Planned Electric	60,000	-	60,000	-	-	60,000	-	-
	Utility bed truck	91,000	-	91,000	-	-	91,000	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	-	75,000	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	-	75,000	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	-	75,000	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	-	75,000	-	-
	Utility bed truck	91,000	-	91,000	-	-	91,000	-	-
	Utility bed truck	91,000	-	91,000	-	-	91,000	-	-
	Pickup truck - Dually	60,000	-	60,000	-	-	60,000	-	-
	Pickup truck - Planned Electric	75,000	-	75,000	-	-	75,000	-	-
	Cargo van 4x4 - Planned Electric	80,000	-	80,000	-	-	80,000	-	-
	Utility bed truck w/crane	200,000	-	200,000	-	-	200,000	-	-
Total Vehicles		\$ 6,119,300	\$ -	\$ 2,159,300	\$ 1,292,000	\$ 1,383,000	\$ 688,000	\$ 597,000	\$ -

Vehicle and Equipment Capital Projects Budget

Work Order	Description	Total Proposed Project Costs	Expenditures thru 4/30/23	Planned 2023-24	Planned 2024-25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Beyond 2028
	Dump trailer	\$ 12,000	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Infield groomer	43,000	-	43,000	-	-	-	-	-
	Backhoe trailer	56,500	-	56,500	-	-	-	-	-
	Floor scrubber	15,000	-	15,000	-	-	-	-	-
	Wheel balancer	15,000	-	15,000	-	-	-	-	-
	Tire Changer	11,250	-	11,250	-	-	-	-	-
	Mobile column lifts	75,000	-	-	75,000	-	-	-	-
	Backhoe trailer	59,000	-	-	59,000	-	-	-	-
	Tow behind generator	25,000	-	-	25,000	-	-	-	-
	Light tower	35,000	-	-	35,000	-	-	-	-
	Tow behind pressure washer	21,000	-	-	21,000	-	-	-	-
	Tow behind ariel manlift	48,000	-	-	48,000	-	-	-	-
	Infield groomer	43,000	-	-	-	43,000	-	-	-
	Total Equipment	\$ 458,750	\$ -	\$ 152,750	\$ 263,000	\$ 43,000	\$ -	\$ -	\$ -
	Total Vehicles and Equipment	\$ 6,578,050	\$ -	\$ 2,312,050	\$ 1,555,000	\$ 1,426,000	\$ 688,000	\$ 597,000	\$ -
M241012	Computer Refresh	\$ 350,000	\$ -	\$ 100,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 50,000	\$ -
C245126	Fire Wall Update	500,000	-	250,000	250,000	-	-	-	-
C255136	Storage Update	150,000	-	-	150,000	-	-	-	-
C245127	SCADA Radio Network and Site Modernization	1,150,000	-	200,000	200,000	250,000	250,000	250,000	-
C245128	SCADA Software Update	250,000	-	250,000	-	-	-	-	-
M241018	GIS Water and Wastewater Pipelines Realignment	300,000	-	300,000	-	-	-	-	-
	Total IT Equipment	\$ 2,700,000	\$ -	\$ 1,100,000	\$ 650,000	\$ 300,000	\$ 350,000	\$ 300,000	\$ -

Parks Capital Projects Budget

Work Order	Description	Total Proposed Project Costs	Expenditures thru 4/30/23	Planned 2023-24	Planned 2024-25	Planned 2025-26	Planned 2026-27	Planned 2027-28	Beyond 2028
C245129	Ballied Fencing Project at Providence Ranch Park	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
M241013	Cedar Creek Park Furniture Replacement	85,000	-	85,000	-	-	-	-	-
C245130	Clara Barton Kids Zone Modular Improvements	100,000	-	100,000	-	-	-	-	-
M241014	ECC Pinnacle Room Floor Replacement	50,000	-	50,000	-	-	-	-	-
M241015	Mountain View Park Basketball Court Resurfacing	15,000	-	15,000	-	-	-	-	-
M241016	Mountain View Park Playground Resurfacing	150,000	-	150,000	-	-	-	-	-
C225107	Mountain View Park Tennis Court Resurfacing	20,000	-	20,000	-	-	-	-	-
	Parking Lot Improvements - Deer Creek, Providence Ranch and Cedar Creek Parks	75,000	-	75,000	-	-	-	-	-
M241017	Cedar Creek Parks	75,000	-	75,000	-	-	-	-	-
C245115	IT - ECC Network and Infrastructure Refresh	250,000	-	250,000	-	-	-	-	-
C255137	ADA Improvements Phase IV	50,000	-	50,000	-	-	-	-	-
M251014	Deer Creek Park Furniture Improvements	85,000	-	85,000	-	-	-	-	-
M251015	ECC Exterior Paint	200,000	-	200,000	-	-	-	-	-
M251016	Half Moon Park Playground Resurfacing	150,000	-	150,000	-	-	-	-	-
M251017	McCune Basketball Court Resurfacing	15,000	-	15,000	-	-	-	-	-
M251018	Parking Lot Improvements - James Huber and Orchard Parks	60,000	-	60,000	-	-	-	-	-
	Park Furniture Replacement Mountain View Park	100,000	-	100,000	-	-	-	-	-
	Playground Resurfacing - Providence Ranch Park	150,000	-	150,000	-	-	-	-	-
	Basketball Court Resurfacing - Providence Ranch Park	15,000	-	15,000	-	-	-	-	-
	ADA Improvements - Phase V	100,000	-	100,000	-	-	-	-	-
	Furniture Replacement - Half Moon Park	100,000	-	100,000	-	-	-	-	-
	Playground Resurfacing - Harada Heritage Park	150,000	-	150,000	-	-	-	-	-
	Basketball Court Resurfacing - American Heroes Park	15,000	-	15,000	-	-	-	-	-
	Basketball Court Resurfacing - Sendero Park	15,000	-	15,000	-	-	-	-	-
	ADA Improvements - Phase VI	100,000	-	100,000	-	-	-	-	-
	Playground Replacement - McCune Family Park	500,000	-	500,000	-	-	-	-	-
	Park Furniture Replacement - Diaryland Park	100,000	-	100,000	-	-	-	-	-
	Playground Resurfacing - Deer Creek Park	125,000	-	125,000	-	-	-	-	-
	Playground Resurfacing - Symphony Park	125,000	-	125,000	-	-	-	-	-
	Basketball Court Resurfacing - Orchard Park	15,000	-	15,000	-	-	-	-	-
	Tennis Court Resurfacing - James C. Huber Park	20,000	-	20,000	-	-	-	-	-
	ADA Improvements Phase VII	100,000	-	100,000	-	-	-	-	-
ALLOC	IT Equipment			18,550	23,850	2,650	5,300	2,650	-
	Total Capital Projects - Parks & Recreation (Working Capital Projects)	\$ 3,235,000	\$ -	\$ 963,550	\$ 583,850	\$ 367,650	\$ 385,300	\$ 987,650	\$ -
	Total Capital Projects - Parks and Recreation	\$ 3,235,000	\$ -	\$ 963,550	\$ 583,850	\$ 367,650	\$ 385,300	\$ 987,650	\$ -
	Total Capital Projects - Water, Sewer, Parks	\$ 578,109,039	\$ 5,460,638	\$ 52,978,084	\$ 93,107,520	\$ 100,007,536	\$ 66,304,501	\$ 45,337,682	\$ 244,523,917

Capital Projects Budget - FY 2023-24 Funding Sources

Work Order	Description	Funding Sources																		
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks (Working Capital)	Parks Fees Funding												
C215078	JCSD Regional Recycled Water Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C195054	Well 19 / Well 30 Land Purchase, Drill and Equipping	-	-	-	-	1,270,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C155003	Etiwanda Inter-Valley Pipeline Project (USBR Grant)	-	-	-	-	-	-	-	-	3,100,000	-	-	-	-	-	-	-	-	-	-
C215079	Roger Teagarden IXP Upgrades	3,595,000	-	-	-	3,595,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water Source Development		\$ 3,595,000	\$ 3,595,000	\$ -	\$ 4,865,000	\$ -	\$ 4,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C195057	Armstrong Booster Station	\$ 288,000	\$ -	\$ 1,152,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C245113	Heli-Hydrant	-	-	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water Reservoir Projects		\$ 288,000	\$ 288,000	\$ 1,402,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C245113	Reservoir Coating Project (Mira Loma C)	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Water Reservoir Projects		\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C215082	Limonite Avenue Gap Project-Waterline	\$ 272,000	\$ -	\$ 68,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C245115	1200 W Pressure Zone Pump Station	-	-	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C245116	Jurupa Road Waterlines Relocation & Replacement	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C245117	Manor Dr/Canal St. Clean-up/Abandonment	300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M231005	Poly Services Altern. 5-In-house 1,950 services	1,767,741	-	5,031,263	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water Distribution		\$ 2,389,741	\$ -	\$ 5,179,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C225099	Water Pipeline Condition Assessment	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C225100	FY 21 / 22 R&R Project (Rutile)	1,804,000	-	246,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C235106	FY 22 / 23 R&R Project (Bain)	2,024,000	-	276,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C245118	FY 23 / 24 R&R Project (44th Street)	440,000	-	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Pipeline Replacement		\$ 4,438,000	\$ -	\$ 582,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
M241002	Headquarters Improvements (Maintenance)	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
M241000	Well Maintenance and Booster Program	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C235112	AMI (Automated Meter Infrastructure)	432,000	-	1,168,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M241001	Asphalt Patching	375,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M241004	Treatment Plant Component Replacement Program	230,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M241003	Localized System Repairs	300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M191001	Harrel Headquarters Building Improvements	2,370,072	-	592,518	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C245119	Camera Surveillance & Access Control	943,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C245125	Meter Replacement Program - System Flow Meters	175,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M241017	Facilities Rehabilitation Project	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M241006	Headquarters Roof Assessment & Waterproofing	62,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C245124	Districtwide Asset Management	-	-	314,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M241007	Electronic O&M Manuals	-	-	314,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ALLOCATED IT Equipment		707,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M241010	IT Masterplan	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water Operations and Maintenance Annual Projects		\$ 6,495,722	\$ -	\$ 2,389,518	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
M161011	Third Party Relocations	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
M191008	Jurupa Road Grade Separation	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Third Party Projects		\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Projects - Water		\$ 19,056,463	\$ -	\$ 14,417,781	\$ 400,000	\$ 4,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Projects Budget - FY 2023-24 Funding Sources

Work Order	Description	Funding Sources											
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks (Working Capital)	Parks Fees Funding					
C175037	Glen Avon Trunk Sewer	\$ -	\$ 45,000	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	Trunk Sewer	\$ -	\$ 45,000	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C165036	Regional Force Main Segment 3	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C155009	River Road Lift Station Improvement Plan	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C245120	Linares Lift Station Improvement & FM Abandonment	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	Lift Station and Forcemain	\$ -	\$ 145,000	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C245121	WRCRWA Annual Capital Improvements	\$ -	\$ 301,940	\$ 1,983,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C245122	Riverside Capital Improvements	\$ -	\$ 290,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	Treatment Plant Capital Improvements	\$ -	\$ 591,940	\$ 1,983,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C215084	FY 20/21 R&R Project - Sewer Condition Assessment	\$ -	\$ 612,000	\$ 68,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C225101	FY 21/22 R&R Project (Hunter Street Area)	\$ -	\$ 1,467,000	\$ 163,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C225100	FY 21/22 R&R Project (Sewers added to Rutile Water R&R)	\$ -	\$ 1,215,000	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C235108	FY 22/23 R&R Project (Archer)	\$ -	\$ 450,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C245123	Pyrite /60 Fwy Sewer Main Replacement	\$ -	\$ 520,000	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	Pipeline Replacement	\$ -	\$ 4,264,000	\$ 696,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
M241008	Lift Station Program	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
M241009	Localized System Repairs	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
M241011	RV Dump Station Security Improvements	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
M191001	Harrel Headquarters Building Improvements	\$ -	\$ 1,224,600	\$ 306,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C245119	Camera Surveillance & Access Control	\$ -	\$ 487,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C245124	District Wide Asset Management Plan	\$ -	\$ -	\$ 162,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
M241007	Electronic O&M Manuals	\$ -	\$ 374,200	\$ 162,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATED	IT Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	Wastewater Operations and Maintenance	\$ -	\$ 2,711,300	\$ 631,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
M191015	Third Party JCSD Relocations	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
M201009	Limonite Widening (Bain to Homestead)	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	Sewer Third Party	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	Capital Projects - Wastewater	\$ -	\$ 7,967,240	\$ 3,561,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	Capital Projects - Combined Water & Sewer	\$ 19,056,463	\$ 7,967,240	\$ 17,978,781	\$ 400,000	\$ 4,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Projects Budget - FY 2023-24 Funding Sources

Work Order	Description	Funding Sources						
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks (Working Capital)	Parks Fees Funding
	Pickup truck - Planned Electric	\$ 70,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Combination Sewer Cleaner truck	-	825,000	-	-	-	-	-
	Utility bed truck w/liftgate	95,000	-	-	-	-	-	-
	Pickup truck - Planned Electric	-	-	-	-	-	75,000	-
	Utility bed truck	-	-	-	-	-	90,100	-
	Pickup truck - Planned Electric	-	75,000	-	-	-	-	-
	Pickup truck - Planned Electric	75,000	-	-	-	-	-	-
	Dump truck	175,000	-	-	-	-	-	-
	Passenger van	90,000	-	-	-	-	-	-
	Utility bed truck w/liftgate	95,000	-	-	-	-	-	-
	Utility bed truck w/onboard air compressor	183,400	-	-	-	-	-	-
	Utility bed truck -Lead position	-	90,100	-	-	-	-	-
	SUV - GIS/IT shared	55,000	-	-	-	-	-	-
	Pickup truck - SCADA Technician	75,000	-	-	-	-	-	-
	Utility bed truck - Water Lead	90,100	-	-	-	-	-	-
	Total Vehicles	\$ 1,004,100	\$ 990,100	\$ -	\$ -	\$ -	\$ 165,100	\$ -
	Dump trailer	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Infield groomer	-	-	-	-	-	43,000	-
	Backhoe trailer	56,500	-	-	-	-	-	-
	Floor scrubber	15,000	-	-	-	-	-	-
	Wheel balancer	15,000	-	-	-	-	-	-
	Tire Changer	11,250	-	-	-	-	-	-
	Total Equipment	\$ 109,750	\$ -	\$ -	\$ -	\$ -	\$ 43,000	\$ -
	Total Vehicles and Equipment	\$ 1,113,850	\$ 990,100	\$ -	\$ -	\$ -	\$ 208,100	\$ -

Capital Projects Budget - FY 2023-24 Funding Sources

Work Order	Description	Funding Sources											
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks (Working Capital)	Parks Fees Funding					
C245129	Ballfield Fencing Project at Providence Ranch Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -
M241013	Cedar Creek Park Furniture Replacement	-	-	-	-	-	-	-	-	-	85,000	-	-
C245115	IT - ECC Network and Infrastructure Refresh	-	-	-	-	-	-	-	-	-	250,000	-	-
C245130	Clara Barton Kids Zone Modular Improvements	-	-	-	-	-	-	-	-	-	-	-	100,000
M241014	ECC Pinnacle Room Floor Replacement	-	-	-	-	-	-	-	-	-	50,000	-	-
M241015	Mountain View Park Basketball Court Resurfacing	-	-	-	-	-	-	-	-	-	15,000	-	-
M241016	Mountain View Park Playground Resurfacing	-	-	-	-	-	-	-	-	-	150,000	-	-
C225107	Mountain View Park Tennis Court Resurfacing	-	-	-	-	-	-	-	-	-	20,000	-	-
M241017	Parking Lot Improvements - Deer Creek, Providence Ranch and Cedar Creek Parks	-	-	-	-	-	-	-	-	-	75,000	-	-
	ALLOCATED IT Equipment	-	-	-	-	-	-	-	-	-	18,550	-	-
Total Capital Projects - Parks & Recreation (Working Capital Projects)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 863,550	\$ 100,000	\$ -
Total Capital Projects - Water, Sewer, Park Funds		\$ 20,170,313	\$ 8,957,340	\$ 17,978,781	\$ 400,000	\$ 4,300,000	\$ 1,071,650	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -

Capital Projects Budget - FY 2024-25 Funding Sources

Work Order	Description	Funding Sources						
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks (Working Capital)	Parks Fees Funding
C215078	JCSD Regional Recycled Water Pipeline	\$ -	\$ -	\$ -	\$ 30,800,000	\$ -	\$ -	\$ -
C195054	Well 19 / Well 30 Land Purchase, Drill and Equipping	-	-	1,240,000	-	-	-	-
C155003	Etiwanda Inter-Valley Pipeline Project (USBR Grant)	-	-	-	13,000,000	5,500,000	-	-
Total	Water Source Development	\$ -	\$ -	\$ 1,240,000	\$ 43,800,000	\$ 5,500,000	\$ -	\$ -
C245113	Hell-Hydrant	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -
Total	Water Reservoir Projects	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -
C245114	Reservoir Coating Project (56A/Golf B)	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	Annual Water Reservoir Projects	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C215082	Limonite Avenue Gap Project-Waterline	\$ 160,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -
C245115	1200 W Pressure Zone Pump Station	-	-	270,000	-	-	-	-
C245116	Jurupa Road Waterlines Relocation & Replacement	250,000	-	-	-	-	-	-
M231005	Poly Services Altern. 5-In-house 1950 services	1,708,694	-	4,863,206	-	-	-	-
Total	Water Distribution	\$ 2,118,694	\$ -	\$ 5,173,206	\$ -	\$ -	\$ -	\$ -
C225099	Water Pipeline Condition Assessment	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C235106	FY 22 / 23 R&R Project (Bain)	1,276,000	-	174,000	-	-	-	-
C245118	FY 23 / 24 R&R Project	2,728,000	-	372,000	-	-	-	-
C255132	FY 24 / 25 R&R Project	440,000	-	60,000	-	-	-	-
Total	Pipeline Replacement	\$ 4,744,000	\$ -	\$ 606,000	\$ -	\$ -	\$ -	\$ -
M241002	Headquarters Improvements (Maintenance)	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
M251000	Well Maintenance and Booster Program	500,000	-	-	-	-	-	-
C235112	AMI (Automated Meter Infrastructure)	432,000	-	1,168,000	400,000	-	-	-
C251001	Asphalt Patching	375,000	-	-	-	-	-	-
C251004	Treatment Plant Component Replacement Program	230,000	-	-	-	-	-	-
C251003	Localized System Repairs	300,000	-	-	-	-	-	-
M191001	Harrel Headquarters Building Improvements	1,776,296	-	444,074	-	-	-	-
C245125	Meter Replacement Program - System Flow Meters	175,000	-	-	-	-	-	-
M251017	Facilities Rehabilitation Project	150,000	-	-	-	-	-	-
M251006	Electrical Assets Maintenance	200,000	-	-	-	-	-	-
C245124	Districtwide Asset Management	-	-	629,000	-	-	-	-
M241007	Electronic O&M Manuals	-	-	629,000	-	-	-	-
ALLOCATED	IT Equipment	407,950	-	-	-	-	-	-
M241010	IT Masterplan	150,000	-	-	-	-	-	-
Total	Water Operations and Maintenance Annual Projects	\$ 4,796,246	\$ -	\$ 2,870,074	\$ 400,000	\$ -	\$ -	\$ -
M161011	Third Party Relocations	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
M191008	Jurupa Road Grade Separation	20,000	-	-	-	-	-	-
Total	Third Party Projects	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	Capital Projects - Water	\$ 13,528,940	\$ -	\$ 9,889,280	\$ 44,450,000	\$ 5,500,000	\$ -	\$ -

Capital Projects Budget - FY 2024-25 Funding Sources

Work Order	Description	Funding Sources						
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks (Working Capital)	Parks Fees Funding
C175037	Glen Avon Trunk Sewer	\$ -	\$ 492,000	\$ 1,148,000	\$ -	\$ -	\$ -	\$ -
C255133	Pedley Trunk Sewer	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Total Trunk Sewer		\$ -	\$ 492,000	\$ 1,158,000	\$ -	\$ -	\$ -	\$ -
C155009	River Road Lift Station Improvement Plan	\$ -	\$ 390,000	\$ 390,000	\$ -	\$ -	\$ -	\$ -
C245120	Linares Lift Station Improvement & FM Abandonment	\$ -	\$ 135,000	\$ 135,000	\$ -	\$ -	\$ -	\$ -
C255134	Regional Lift Station Master Plan & Improvements	\$ -	\$ 160,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Total Lift Station and Foremain		\$ -	\$ 685,000	\$ 565,000	\$ -	\$ -	\$ -	\$ -
C245121	WRCRWA Annual Capital Improvements	\$ -	\$ 395,000	\$ 395,000	\$ -	\$ -	\$ -	\$ -
C245122	Riverside Capital Improvements	\$ -	\$ 290,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total - Treatment Plant Capital Improvements		\$ -	\$ 685,000	\$ 395,000	\$ -	\$ -	\$ -	\$ -
C245123	FY 21/22 R&R Project (Sewers added to Rutile Water R&R)	\$ -	\$ 2,043,000	\$ 227,000	\$ -	\$ -	\$ -	\$ -
C235108	FY 22/23 R&R Project (Archer)	\$ -	\$ 2,790,000	\$ 310,000	\$ -	\$ -	\$ -	\$ -
C255135	FY 23/24 R&R Project (County Village)	\$ -	\$ 450,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
C245123	Pyrite / 60 Fwy Sewer Main Replacement	\$ -	\$ 2,860,000	\$ 1,540,000	\$ -	\$ -	\$ -	\$ -
Total Pipeline Replacement		\$ -	\$ 8,143,000	\$ 2,127,000	\$ -	\$ -	\$ -	\$ -
M251008	Lift Station Program	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -
M251009	Localized System Repairs	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
M251011	Plant 2 Demo	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
M241011	RV Dump Station Security Improvements	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
M191001	Harrel Headquarters Building Improvements	\$ -	\$ 917,800	\$ 229,450	\$ -	\$ -	\$ -	\$ -
M251013	Lift Station Electrical Assets Maintenance Program	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
C245124	District Wide Asset Management Plan	\$ -	\$ -	\$ 325,000	\$ -	\$ -	\$ -	\$ -
M241007	Electronic O&M Manuals	\$ -	\$ -	\$ 325,000	\$ -	\$ -	\$ -	\$ -
ALLOCATED IT Equipment		\$ -	\$ 218,200	\$ -	\$ -	\$ -	\$ -	\$ -
Total Wastewater Operations and Maintenance		\$ -	\$ 2,261,000	\$ 879,450	\$ -	\$ -	\$ -	\$ -
M191015	Third Party JCSD Relocations	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -
M201009	Limonite Widening (Bain to Homestead)	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sewer Third Party		\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Projects - Wastewater		\$ -	\$ 12,476,000	\$ 5,124,450	\$ -	\$ -	\$ -	\$ -
Total Capital Projects - Combined Water & Wastewater		\$ 13,528,940	\$ 12,476,000	\$ 15,013,730	\$ 44,450,000	\$ 5,500,000	\$ -	\$ -

Capital Projects Budget - FY 2024-25 Funding Sources

Work Order	Description	Funding Sources						
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks (Working Capital)	Parks Fees Funding
	Dump Truck	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sewer Jet Truck	-	550,000	-	-	-	-	-
	SUV - Planned Electric	60,000	-	-	-	-	-	-
	Pickup Truck - Planned Electric	-	-	-	-	-	75,000	-
	Cargo van - Planned Electric	65,000	-	-	-	-	-	-
	Pickup Truck	-	-	-	-	-	55,000	-
	Pickup Truck	-	-	-	-	-	55,000	-
	Utility Bed Truck	91,000	-	-	-	-	-	-
	Utility Bed Truck	91,000	-	-	-	-	-	-
	Pickup Truck - Planned Electric - SCADA Supervisor	75,000	-	-	-	-	-	-
	Total Vehicles	\$ 557,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 185,000	\$ -
	Mobile Column Lifts	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Backhoe Trailer	59,000	-	-	-	-	-	-
	Tow Behind Generator	25,000	-	-	-	-	-	-
	Light Tower	35,000	-	-	-	-	-	-
	Tow Behind Pressure Washer	21,000	-	-	-	-	-	-
	Tow Behind Ariel Manlift	48,000	-	-	-	-	-	-
	Total Equipment	\$ 263,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Vehicles and Equipment	\$ 820,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 185,000	\$ -

Capital Projects Budget - FY 2024-25 Funding Sources

Work Order	Description	Funding Sources									
		Water Working Capital	Sewer Working Capital	Facility Fees	Grants/Other Funding Sources	Loan Proceeds	Parks (Working Capital)	Parks Fees Funding	Parks Fees Funding		
C255137	ADA Improvements Phase IV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	-
M251014	Deer Creek Park Furniture Improvements	-	-	-	-	-	-	-	-	85,000	-
M251015	ECC Exterior Paint	-	-	-	-	-	-	-	-	200,000	-
M251016	Half Moon Park Playground Resurfacing	-	-	-	-	-	-	-	-	150,000	-
M251017	McCune Basketball Court Resurfacing	-	-	-	-	-	-	-	-	15,000	-
M251018	Parking Lot Improvements - James Huber and Orchard Parks	-	-	-	-	-	-	-	-	60,000	-
	ALLOCATED IT Equipment	-	-	-	-	-	-	-	-	23,850	-
Total Capital Projects - Parks & Recreation (Working Capital Projects)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 533,850	\$ 50,000
Total Capital Projects - Water, Sewer, Park Funds		\$ 14,348,940	\$ 13,026,000	\$ 15,013,730	\$ 44,450,000	\$ 5,500,000	\$ 718,850	\$ 50,000	\$ -	\$ -	\$ -

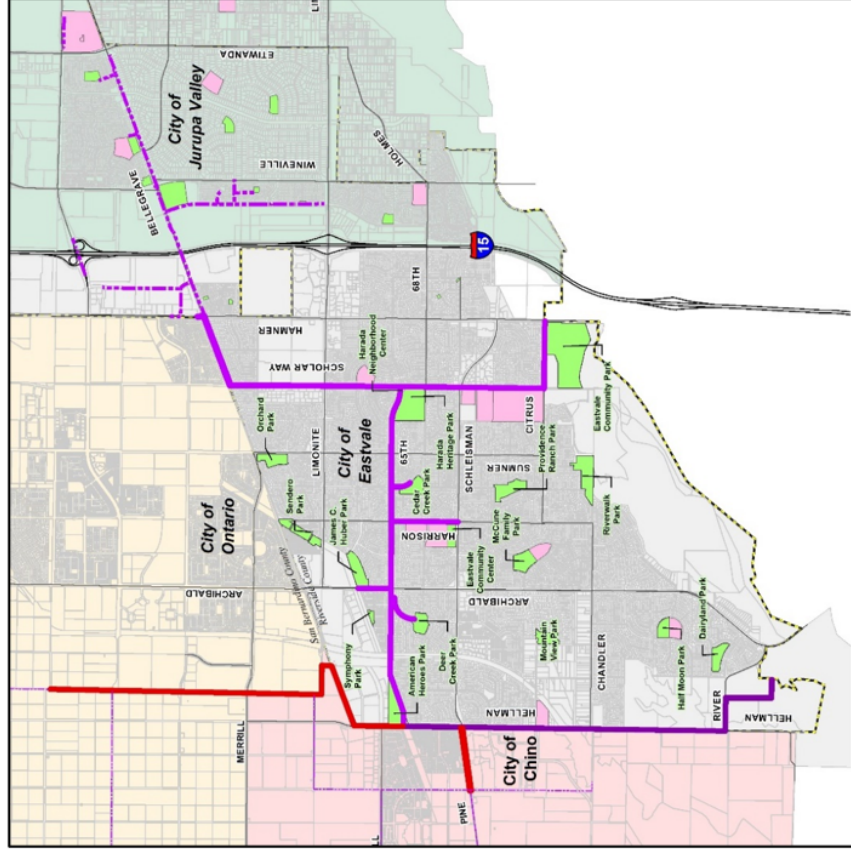
CAPITAL IMPROVEMENT PROJECTS



CAPITAL IMPROVEMENT PROGRAM: PROJECT DESCRIPTION

Project Name:	Recycled Water Program – Phase 1
Project No.:	C215078
Project Location:	District-Wide, City of Jurupa Valley & City of Eastvale
System:	Recycled Water
Project Need:	New recycled water system for irrigation
Project Description:	<ul style="list-style-type: none"> Over 56,000 ft of new recycled water pipeline ranging from 8 to 24-inch. 5,000 gpm pump station located at the WRCRWA. Conversion of irrigation customers to recycled water at parks, schools, and landscaping areas. The project is expected to serve an average of 660 acre-feet per year of recycled water to JCSD customers. Partnership with WRCRWA members on pump station and regional pipeline as well as potential sale of water to IEUA
Project Schedule:	<ul style="list-style-type: none"> Design: October 2022 – September 2023 Construction: October 2023 – March 2026
Estimated Project Cost*:	\$61,400,000

* External grant funding has been obtained from USBR, SWRCB, and RCFC&WCD





COMMUNITY SERVICES DISTRICT

Proudly serving Jurupa Valley and Eastvale

CAPITAL IMPROVEMENT PROGRAM: PROJECT DESCRIPTION

Project Name: Etiwanda Inter-Valley Pipeline Project (Phase 1A)

Project No.: C155003

Project Location: Northwest portion of Jurupa Community Services District (JCSD) service territory (Country Village Road) to Cucamonga Valley Water District (CVWD) connection points in various locations along Etiwanda Avenue

System: Water

Project Need: This program is intended to convey treated water (phase 1a) connection approx. 3,500 gpm from the CVWD water system to JCSD's 1110 pressure zone. This connection will allow potable water to be transferred to other zones to mitigate JCSD's ultimate supply deficit. This program also provides an emergency source of supply to CVWD

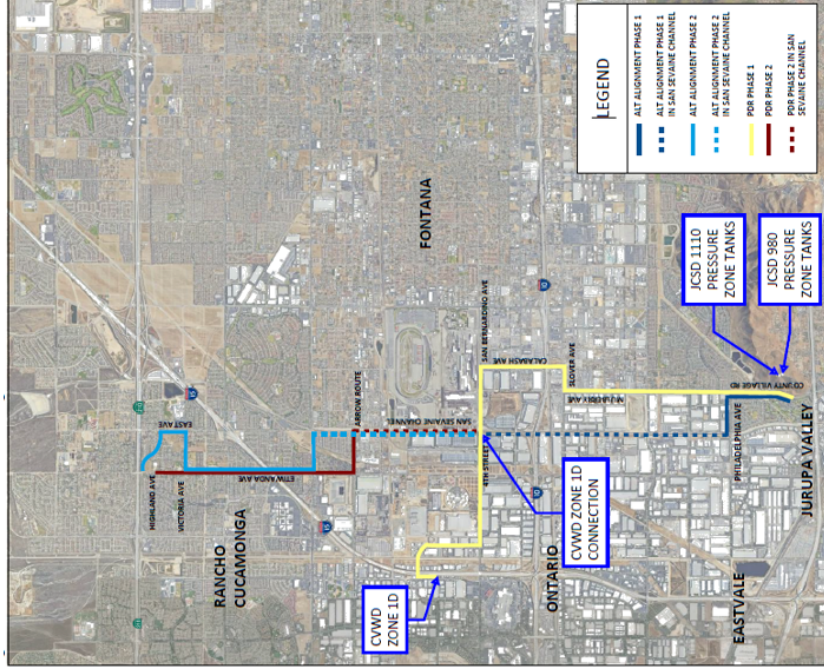
Project Description:

- Phase 1a Pipeline: Approximately 26,780 LF
- 42-inch and 36-inch dia. CML/CMC

Project Schedule:

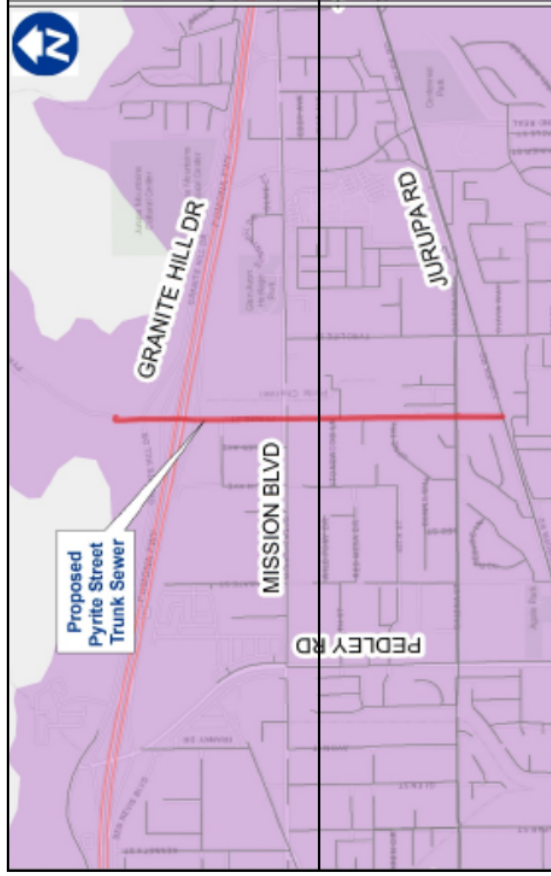
- Design: December 2022 – October 2023
- Construction: November 2023 – June 2025

Estimated Project Cost*: \$66,000,000



CAPITAL IMPROVEMENT PROGRAM: PROJECT DESCRIPTION

Project Name:	Pyrite/60 Fwy Sewer Main Replacement
Project No.:	TBD
Project Location:	Pyrite Street from Granite Hill Dr. to Jurupa Rd.
System:	Sewer
Project Need:	Address hydraulic deficiencies identified in the Master Plan and replace aged and damaged infrastructure, including a sagged section
Project Description:	<ul style="list-style-type: none"> Upsize 6,050 LF of 8-inch & 10-inch pipes with 12-inch diameter pipe Install Polyvinyl Chlorine (PVC) pipeline
Project Schedule:	<ul style="list-style-type: none"> Design: July 2023 – June 2024 Construction: July 2024 – June 2025
Estimated Project Cost:	\$5,200,000





COMMUNITY SERVICES DISTRICT

Proudly serving Jurupa Valley and Eastvale

CAPITAL IMPROVEMENT PROGRAM: PROJECT DESCRIPTION

Project Name: FY 23/24 R&R Project (Country Village)

Project No.: TBD

Project Location: A Street, Emma Street, C Street, Eve Circle, Eve Circle, S. Lynn Circle

System: Sewer

Project Need: Address hydraulic deficiencies identified in the Master Plan and replace aged and damaged infrastructure, including a sagged section.

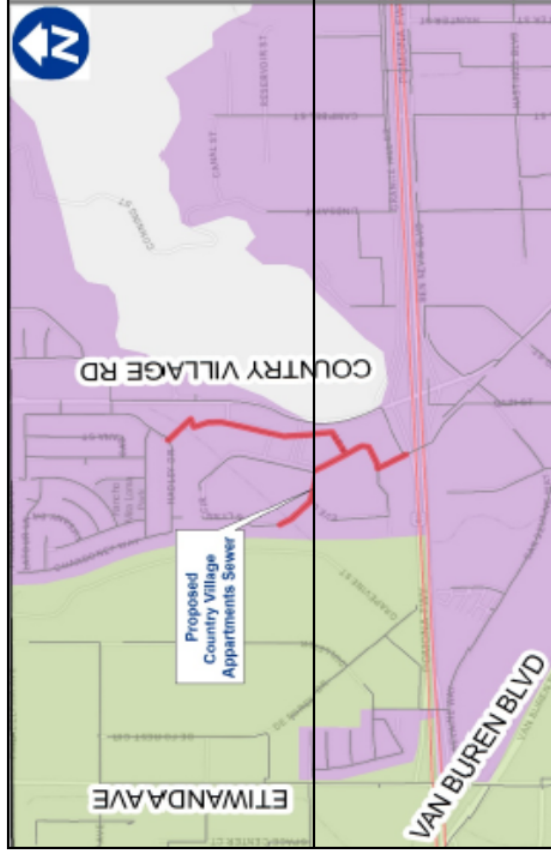
Project Description:

- Upsize 5,350 LF of 8-inch pipe with 10-12-inch diameter pipe
- Polyvinyl Chlorine (PVC) Plastic Pipe material

Project Schedule:

- Design: July 2024 – July 2025
- Construction: November 2025 – November 2026

Estimated Project Cost: **\$5,000,000**



Debt

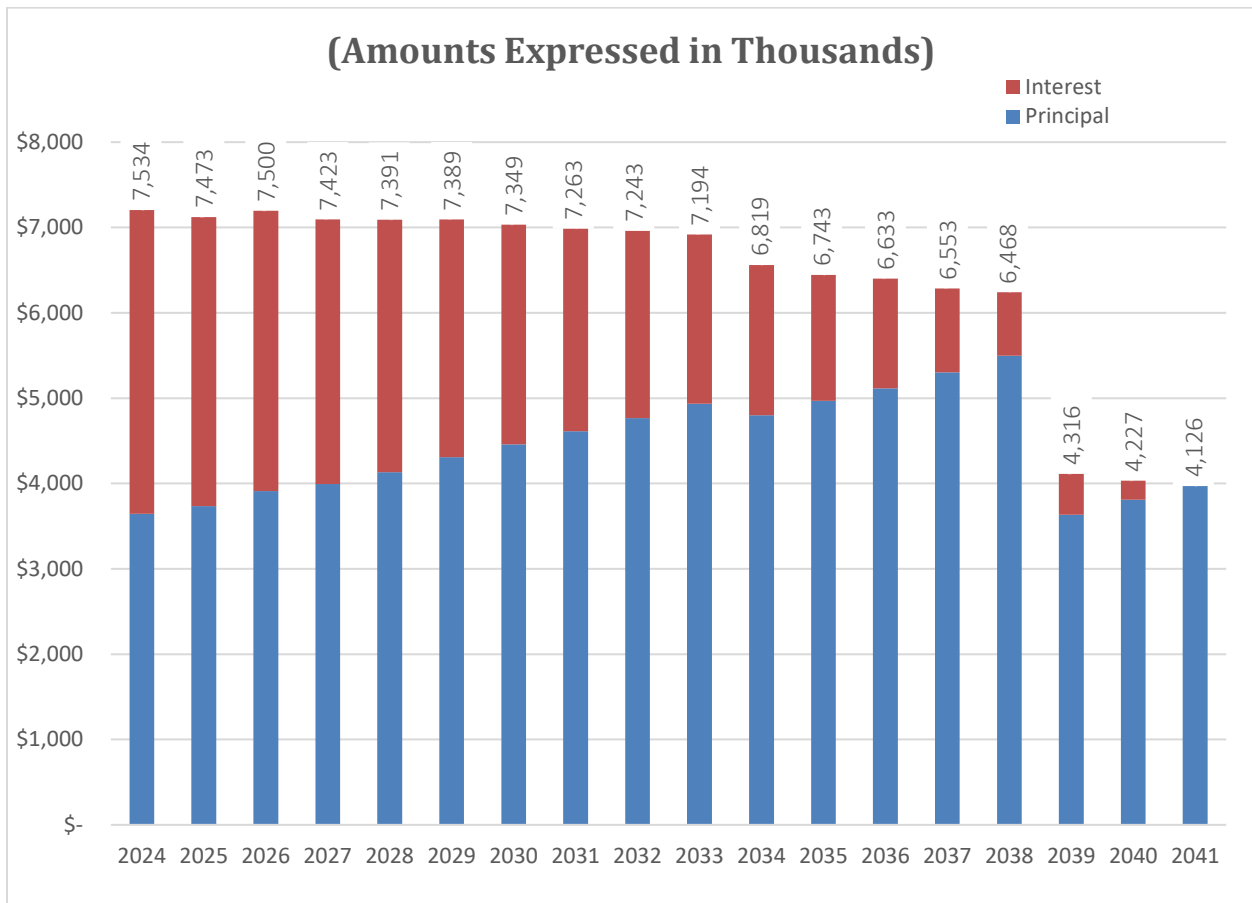
The District has established a debt management policy and will pursue grants and low-cost financing loans if needed during the biennial budget. The District is a recipient member agency for the Western Riverside County Regional Wastewater Authority State Revolving Fund Loan in 2018 and has defeased the 2010 Certificate of Participation Series A with the 2020 Series Revenue Refunding bonds. The District’s debt is divided into Senior Obligations (issues prior to 2012 and Subordinate Obligations - 2012 and later issues). The District has also been awarded a State Revolving Fund Loan in 2022 for its Regional Water Recycling Program. The 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	Principal Balance as of June 2023
2004	Senior	Loan for construction of wastewater treatment plant.	\$4,395,330
2010	Senior	Refinance the Refunded Obligations, finance acquisition, construction, installation and equipping Water System to increase water supply and construct transmission facilities	18,885,000
2010	Senior	Certificates of Participation for wastewater improvements to trunk systems necessary to provide adequate flow conveyance	26,030,000
2018	Subordinate	Revolving Fund Loan for construction to expand treatment capacity at wastewater treatment plant	26,729,485
2020	Senior	Refinancing of the 2010 Installment Sale Agreement and the 2010 Series A Certificates (Water)	2,680,000
2020	Senior	Refinancing of the 2010 Installment Sale Agreement and the 2010 Series A Certificates (Wastewater)	855,000
2022	Senior	Revolving Fund Loan for construction of Recycled Water Program	42,259
		TOTAL BOND DEBT	\$79,617,074

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

Year(s)	Principal	Interest	Total
2024	3,644,723	3,889,367	7,534,090
2025	3,734,303	3,738,346	7,472,649
2026	3,911,592	3,588,448	7,500,040
2027	3,994,937	3,428,006	7,422,943
2028-2030	12,899,543	9,229,134	22,168,677
2031-2034	19,116,028	9,402,618	28,518,646
2035-2039	24,520,948	6,191,413	30,712,361
2040-2041	7,795,000	558,610	8,353,610
Total	79,617,074	40,025,942	119,643,016



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 2010 and 2020 Senior Obligations is currently “AA+” (water) and “AA” (wastewater) from Standard

& Poor's and Fitch Investor Services. The District's debt rating on the Water Recycling Program SRF obligation and the Subordinate obligation is not available from Standard & Poor's or Fitch Ratings.

No specific provision within the California Government Code limits the amount of debt that the District may issue. 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 2010 obligations require the ratio to exceed 1.1 times coverage, on the 2020 senior obligations require it to exceed 1.2 times coverage, and the subordinate obligations require it to exceed 1.25 times coverage. The 2022 Regional Water Recycling Program SRF obligation requires the ratio to exceed 1.20 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 below illustrates the last five fiscal years of debt service coverage ratio exceeding the required bond covenant.

**Debt Coverage Ratio
Last Five Fiscal Years**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues					
Water Revenues	\$ 37,271,413	\$ 37,606,081	\$ 39,788,551	\$ 42,447,372	\$ 41,257,288
Sewer Revenues	19,402,012	20,092,289	20,643,836	21,499,516	22,468,265
Investment Earnings	1,835,447	3,302,790	4,883,124	3,518,751	1,631,820
Property Taxes	3,368,006	3,695,769	4,305,123	5,686,692	5,802,115
Other Revenue	-	3,620,009	1,835,140	270,580	247,722
Total Revenues	<u>61,876,878</u>	<u>68,316,938</u>	<u>71,455,774</u>	<u>73,422,911</u>	<u>71,407,210</u>
Expenses					
Source of supply	13,830,391	12,335,800	16,551,480	17,355,190	-
Pumping	376,135	364,691	405,295	397,918	-
Water treatment	1,745,925	699,656	841,458	1,930,750	-
Transmission and distribution	2,923,168	3,922,784	3,075,564	3,212,322	-
Sewage collection	3,361,591	2,738,005	2,996,076	2,596,538	-
Sewage treatment	8,407,348	8,698,544	7,027,285	9,337,330	-
Water system	-	-	-	-	18,217,237
Distribution	-	-	-	-	3,247,281
Water quality	-	-	-	-	919,398
Wastewater system	-	-	-	-	2,039,601
Source control	-	-	-	-	10,211,782
Customer service	1,830,620	1,786,368	2,093,798	2,058,679	2,341,508
General administrative	12,776,651	11,336,667	13,710,893	12,350,810	10,345,867
Operations and maintenance	1,120,268	1,258,245	124,891	639,179	2,854,654
Other expenses	1,583,643	-	-	2,611,057	-
Total Expenses	<u>47,955,740</u>	<u>43,140,760</u>	<u>46,826,740</u>	<u>52,489,773</u>	<u>50,177,328</u>
Net Revenues	<u>13,921,138</u>	<u>25,176,178</u>	<u>24,629,034</u>	<u>20,933,138</u>	<u>21,229,882</u>
Debt Service					
Principal	1,871,871	1,797,272	3,331,838	2,429,474	3,372,430
Interest	2,093,405	2,097,873	3,800,705	3,107,586	3,045,993
Total Debt Service	<u>3,965,276</u>	<u>3,895,145</u>	<u>7,132,543</u>	<u>5,537,060</u>	<u>6,418,423</u>
Net Revenues after Debt Service	<u>\$ 9,955,862</u>	<u>\$ 21,281,033</u>	<u>\$ 17,496,491</u>	<u>\$ 15,396,078</u>	<u>\$ 14,811,459</u>
Debt Service Coverage Ratio	<u>3.51</u>	<u>6.46</u>	<u>3.45</u>	<u>3.78</u>	<u>3.31</u>

GLOSSARY



Glossary and Acronyms

Definitions for technical terms and acronyms found in the budget document

A

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

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

ACH – Automated Clearing House electronic payment to vendors

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

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

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

ADA – Americans with Disabilities Act

Adoption – Formal action by the Board of Directors

AFY – Area Feet per Year

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

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

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

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

AutoCAD – A software application for designing and drafting.

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

B

BCF – Billion Cubic Feet

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

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

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

C

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

CalPERS – California Public Employees Retirement System

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

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

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

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

CEQA – California Environmental Quality Act

CFS – Cubic Feet per Second

COLA – Cost of Living Adjustment

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

CPA – Certified Public Accountant

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

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

Customer Accounts – Costs associated with meter reading and maintaining meters

Customer Care Program – also known as “LIRA” see LIRA - a program to assist low income households with their utility bill; customers on the program will receive a monthly credit of \$10.00 towards their bill.

CUWCC – California Urban Water Conservation Council: An organization that promotes efficient water usage in California

CMMS – Computerized Maintenance Management System: Software that organizes a company's maintenance operations

D

Debt – The repayment cost of the interest on long-term debt.

Debt Service – Principal and interest payments associated with the repayment of long-term borrowing.

Depreciation – A portion of the cost of a fixed asset which is charged as an expense during a year, representing an estimate of the value of the asset used up during that year as a result of wear, deterioration, 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