

Fiscal Year 2014-2015





Fiscal Year 2014-2015 Budget

MESSAGE FROM THE GENERAL MANAGER

June 23, 2014

To the Board of Directors:

On behalf of the Jurupa Community Services District (District) and its staff, I am pleased to present the Fiscal Year (FY) 2014-2015 Budget. This budget has been prepared to allocate the District's resources to meet challenges and plan for future growth and success. This budget document provides detailed information about the District's revenue and expenditure forecast in the upcoming year, addresses many of the strategic goals set by the Board of Directors and supports the mission of the District: *"The mission of Jurupa Community Services District is to provide water, sewer, wastewater, parks and recreation, graffiti abatement and other essential services to the Community"*.

A Budget is a current financial plan based on the best available information at the time the budget is adopted. By the time you as a reader examines this budget document, the best available information has already changed. The District's goal as stewards to the community in providing essential services is to be ready, aware and able to respond to those changes.

Whether it is the escalating costs of new water supplies, the impacts of current drought conditions throughout the state, a slow recovering business economy or the continued strong growth in our customer base, the District pledges to provide our services (water, wastewater, parks and recreation programs, graffiti and street lighting) professionally and effectively.

Our aggressive utility capital program fueled by new development and a focus on replacement of aging infrastructure and increasing demands for additional park space and amenities will continue over the next year. We will also expand on public outreach to encourage the efficient use of water. District financial resources continue to be reinvested back into the community in the form of water and wastewater equipment upgrades as well as investments in new technology to keep our water and wastewater systems well maintained and safe.

The District has also committed to the expansion of our public communication tools in the form of a new website (www.jcsd.us) and mobile applications (Ecitizen) to report problems directly to the District from your smart phone.

The District is also expanding its role in building relationships in and around the community. Because we have served the community since 1956, we have grown and changed with it. We pledge to serve its residents and our customers at the highest level. We are able to set these lofty goals all within a budget which increased 10% relative to the current cost of inflation.

I appreciate the commitment that the Board has made to the District's long-term mission and vision. District staff is confident that this budget reflects the policies and direction of the Board, as influenced by the customers we serve; and provides a stable financial plan for the future.

Todd Corbin

General Manager

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JCSD History

The District is a public agency of the State of California, formed on July 30, 1956, under sections 61000 et. Seq. of the Government Code. The District provides water, sewer, street lighting, graffiti abatement, and park services.

In 1958, the qualified electors of a portion of the District designated as Improvement District No. 1 authorized the District to issue General Obligation Bonds for \$1,550,000 to fund the construction of a sanitary sewer system and sewage treatment plant. In 1960, the electors authorized issuance of an additional \$650,000 in General Obligation Bonds to provide funds for the completion of the project. The project was completed in 1961, and the District began providing sewer services later that year. This bonded indebtedness was paid off in August 1985.

In 1963, the qualified electors within Jurupa Community Services District approved issuance of \$2,200,000 in Water Revenue Bonds to be used for the acquisition and improvement of water facilities including three existing water companies: The Jurupa Heights Water Company, the La Bonita Mutual Water Company, and the Monte Rue Acres Mutual Water Company.

In 1966, \$770,000 of the authorized bonds (Series A) were issued to finance the purchase of these companies. An additional \$200,000 (Series B) were issued to finance the purchase of a portion of the existing Sunnyslope Water Company.

In 1978, as part of the acquisition of the Mira Loma Water Company, the District agreed to pay a private party \$830,000. The loan has been retired. Also in 1978, the District borrowed \$1,968,000 from the U.S. Department of Commerce to improve and expand the water system. The loan is being repaid over 40 years and bears interest at 5%.

In 1986, the State of California authorized a contract under SB 1063 and SB 1891 to provide service to approximately 380 properties formerly served by the Felspar Gardens Mutual Water Company. Total project costs authorized for payment by the State of California are \$3,200,000.

In 1988, Improvement District 2 issued an additional \$500,000 in water general obligation bonds to pay for water improvements. These bonds were paid off over 13 years commencing January 1998.

In 1988 the District formed the Community Facilities District No. 1 to provide for water, sewer, flood control and street infrastructure within the Mira Loma area. The boundaries of CFD No.1 expanded from 1,900 acres to 3,000 acres in 1992 with the authority to issue \$90,000,000 of bonded indebtedness for infrastructure.

In October 1990, the District entered into an Installment purchase Agreement with the Jurupa Public Facilities Corporation to purchase additional sewage capacity in the City of Riverside Water Quality Control Plant, and to purchase capacity in Reach IV D of the Santa Ana Regional Interceptor. The original amount financed was \$13,650,000 which was to be paid off over 20 years; however, in September 1993, the debt was refinanced, the result of which was to extend the term of the debt 13 years. This was refinanced in 2010 with the Series A Certificate of Participation for the Sewer Fund.

In 1997, through an agreed upon condemnation, the District consolidated the Mutual Water Company of Glen Avon Heights. The District now provides both water and sewer within the area of Glen Avon Heights.

In October 1997, the District entered into an installment note to be repaid over 20 years, for construction funding of wastewater equalization basins with the State Water Resources Control Board Clean Water Programs.

In December 2001, the District entered into an installment note to be repaid over 30 years with CSDA Finance Corporation, for acquisition of property to be used by the District as its administration building, operations facilities, and site for new ion exchange facility for treatment of water. This installment note was refinanced in the 2010 Series A Certificate of Participation for the Water Fund.

In May 2004, the District entered into an installment note of \$9,486,754 to be repaid over 30 years with Western Municipal Water District, for the purchase of Sewer capacity rights at Western Riverside County Regional Wastewater Authority.

In February 2010 issued \$10,895,000 in Series A - Certificates of Participation. The proceeds were used to refinance the District's 2001 installment note and partially finance the Chino Desalter Authority expansion project phase No. 3.

In February 2010 issued \$19,940,000 in Series B - Certificates of Participation. The proceeds were used to partially finance the Chino Desalter Authority expansion project (Chino II).

In February 2010 issued \$10,295,000 in Series A - Certificates of Participation. The proceeds were used to refinance the District's 1993 Refunding and partially finance the Jurupa Trunk Line Improvements, Pyrite Creek Project, Pedley Trunk Line System Improvements, Sky Country Trunk Line Sewer Project, Regional Wastewater Pump Station Expansion, New Forcemain to the Riverside Plant, and Florine Lift Station Relacement.

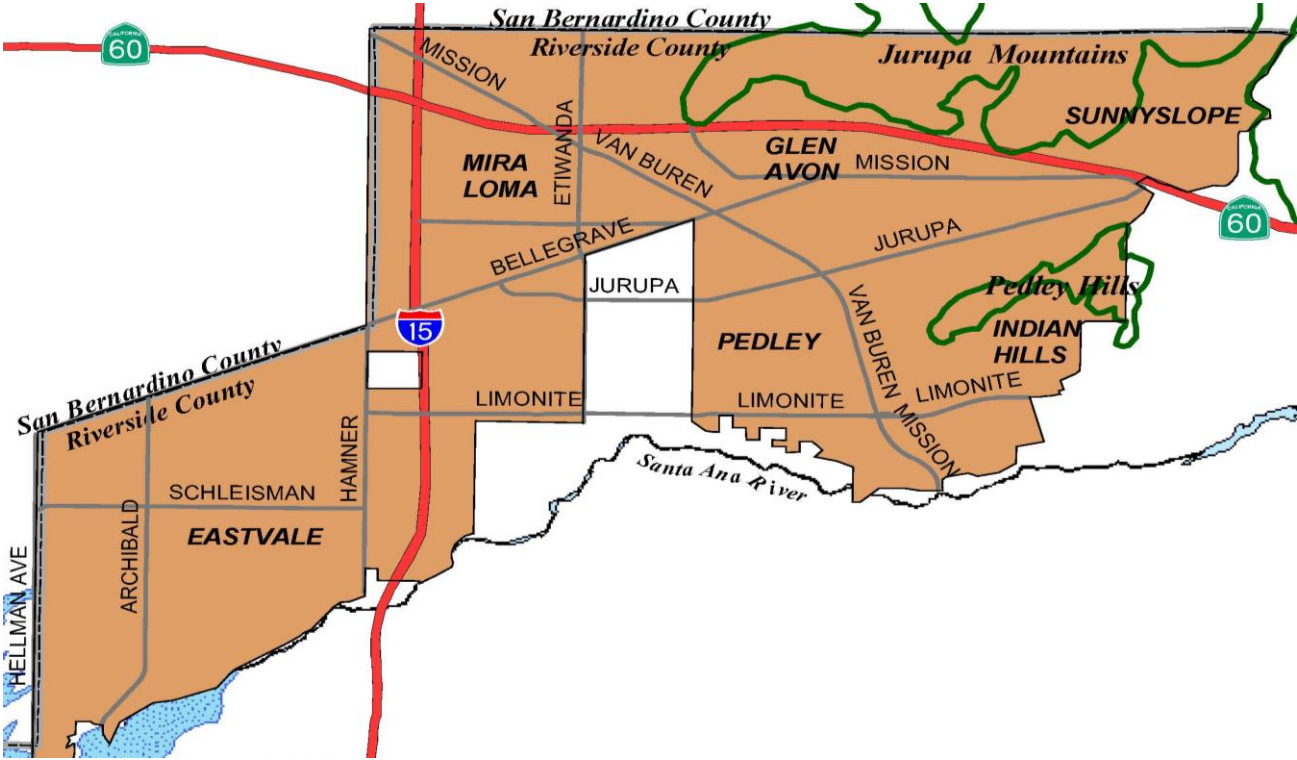
In February 2010 issued \$27,495,000 in Series B - Certificates of Participation.. The proceeds were used to partially finance the Jurupa Trunk Line Improvements, Pyrite Creek Project, Pedley Trunk Line System Improvements, Sky Country Trunk Line Sewer Project, Regional Wastewater Pump Station Expansion, New Forcemain to the Riverside Plant, and Florine Lift Station Relacement.

The Jurupa Community Services District is one of the fastest growing areas within Riverside County therefore infrastructure needs are continuous. This includes areas where limited or no prior infrastructure exists for residents. The District has formed and financed various Community Facility Districts within the Eastvale area for the acquisition and improvement of parkland, schools, flood facilities, and other regional infrastructure requirements. Also the Community Facilities Districts provide ongoing operations and maintenance revenues for parks and median landscaping within the public rights of way. Below are the Community Facilities Districts funded as of June 30, 2013.

Jurupa Community Services District
Summary of Community Facilities District Bond Issues

		<u>Mark Roos Refunded</u>	<u>Bonds Issued</u>	<u>Rating</u>	<u>Yield on the Bonds</u>	<u>Issued</u>	<u>Final Maturity</u>
CFD # 1	Mira Loma	Yes	\$ 24,710,000	AAA/Aaa	4.76738	Dec-1998	Sep-2024
CFD # 2	Eastvale Area		18,315,000	AAA/AAA	5.10550	Aug-2002	Sep-2032
CFD # 3	Eastvale Area	Yes	9,240,000	NR	5.86720	Jan-2003	Sep-2033
CFD # 4	Eastvale Area		15,065,000	NR	5.61010	Aug-2010	Sep-2034
CFD # 5	Eastvale Area	Yes	3,135,000	NR	6.01540	Jun-2002	Sep-2032
CFD # 6	Eastvale Area	Yes	3,560,000	NR	5.84370	Dec-2002	Sep-2032
CFD # 7	Eastvale Area		10,745,000	NR	5.01310	Nov-2005	Sep-2035
CFD # 10	Eastvale Area	Yes	6,690,000	NR	5.73660	Aug-2010	Sep-2033
CFD # 11	Eastvale Area		12,020,000	NR	4.95200	Aug-2010	Sep-2033
CFD # 12	Eastvale Area		14,380,000	NR	4.97830	Jun-2005	Sep-2035
CFD # 14	Eastvale Area	Yes	13,115,000	NR	6.05362	Aug-2010	Sep-2037
CFD # 14.2	Eastvale Area		2,035,000	NR	5.30000	Jun-2013	Sep-2041
CFD # 15	Eastvale Area		8,235,000	NR	6.28240	May-2011	Sep-2042
CFD # 16	Eastvale Area		9,100,000	NR	5.08410	Mar-2005	Sep-2034
CFD # 17	Eastvale Area		17,475,000	NR	5.14167	Aug-2006	Sep-2036
CFD # 18	Eastvale Area		16,575,000	NR	4.84380	Nov-2006	Sep-2036
CFD # 19	Eastvale Area		24,225,000	NR	4.91500	Aug-2010	Sep-2036
CFD # 21	Eastvale Area		9,885,000	NR	5.12450	Apr-2006	Sep-2036
CFD # 23	Eastvale Area		4,920,000	NR	4.75572	Jun-2012	Sep-2042
CFD # 24	Eastvale Area	Yes	11,990,000	NR	6.50534	Aug-2010	Sep-2040
CFD # 25	Eastvale Area		8,750,000	NR	8.77600	Dec-2008	Sep-2038
CFD # 25	Eastvale Area		3,010,000	NR	5.76829	Dec-2011	Sep-2042
CFD # 29	Eastvale Area	Yes	13,945,000	NR	8.47500	Aug-2010	Sep-2040
CFD # 30	Eastvale Area		7,395,000	NR	5.46040	Oct-2007	Sep-2037
CFD # 31	Eastvale Area		12,095,000	NR	4.22977	Mar-2013	Sep-2042
CFD # 32	Eastvale Area		3,700,000	NR	5.11695	Aug-2007	Sep-2036
CFD # 34	Eastvale Area		7,330,000	NR	6.21300	Dec-2010	Sep-2040
CFD # 35	Eastvale Area		4,005,000	NR	4.70000	Nov-2012	Sep-2042
CFD # 38	Eastvale Area		5,295,000	NR	6.21280	May-2010	Sep-2040
CFD # 38	Eastvale Area		6,675,000	NR	5.65264	Aug-2011	Sep-2042
CFD # 39	Eastvale Area		11,850,000	NR	6.21280	May-2010	Sep-2040

At the beginning of fiscal year 2013-2014, there were 27,970 meters in service receiving water from the district. There were 261 additions during the year for a total of 28,231 meters in service at year-end and 26,470 sewer services. The District currently has 16 potable wells, 7 non potable wells, 7 booster stations, and 17 reservoirs creating 58 million gallons of storage capacity. As of June 1, 2014 the District has 131 budgeted positions.



JURUPA COMMUNITY SERVICES DISTRICT

OFFICIALS

BOARD OF DIRECTORS

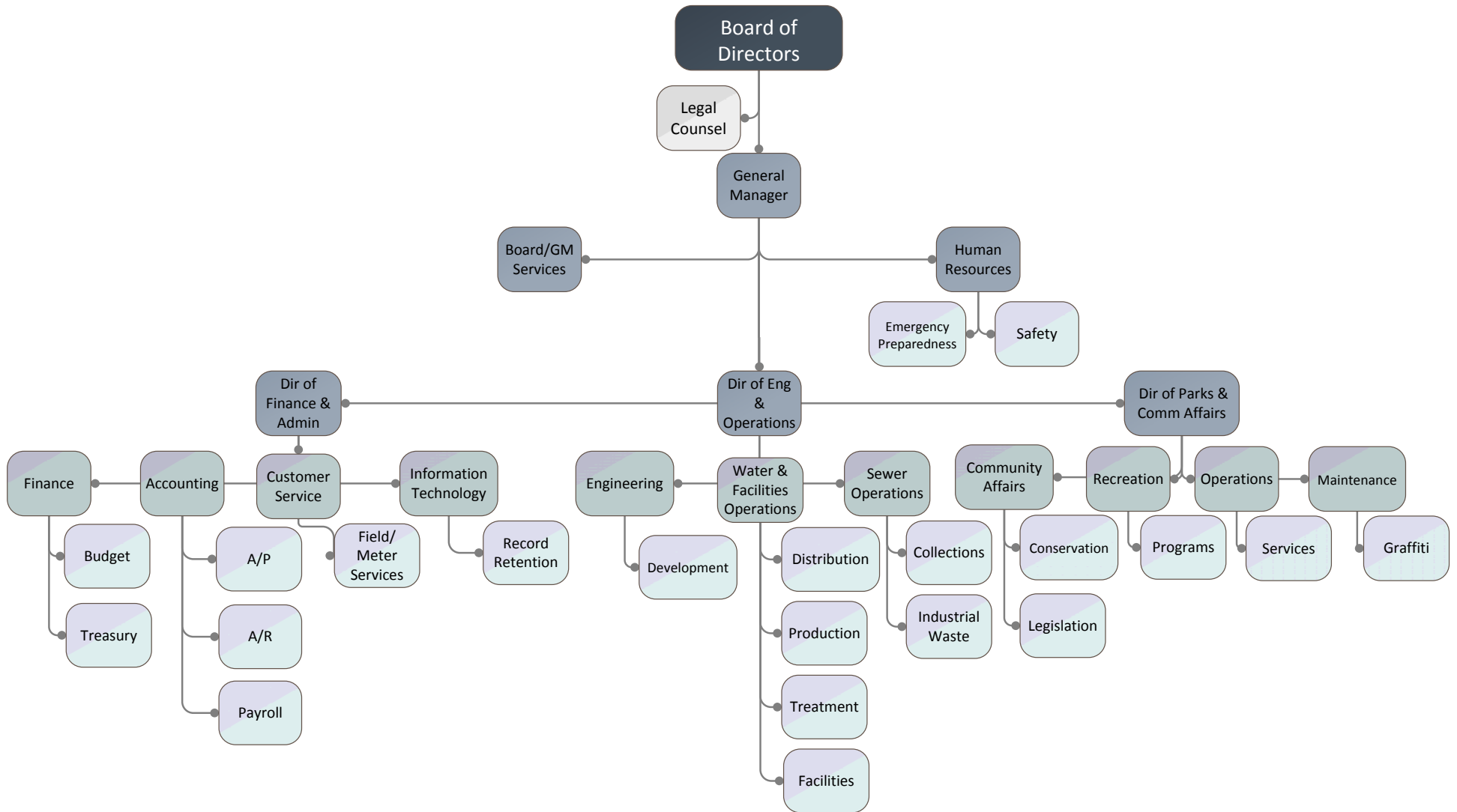
<i>Betty Anderson</i>	<i>President</i>
<i>Jane Anderson</i>	<i>Vice President</i>
<i>Chad Blais</i>	<i>Director</i>
<i>Kenneth McLaughlin</i>	<i>Director</i>
<i>Robert "Bob" Craig</i>	<i>Director</i>

DISTRICT MANAGEMENT

<i>Todd Corbin</i>	<i>General Manager</i>
<i>Steve Popelar</i>	<i>Director of Finance & Administration</i>
<i>Robert Tock, P.E.</i>	<i>Director of Engineering & Operations</i>
<i>Richard Welch</i>	<i>Director of Parks & Community Affairs</i>

Jurupa Community Services District

District Organization



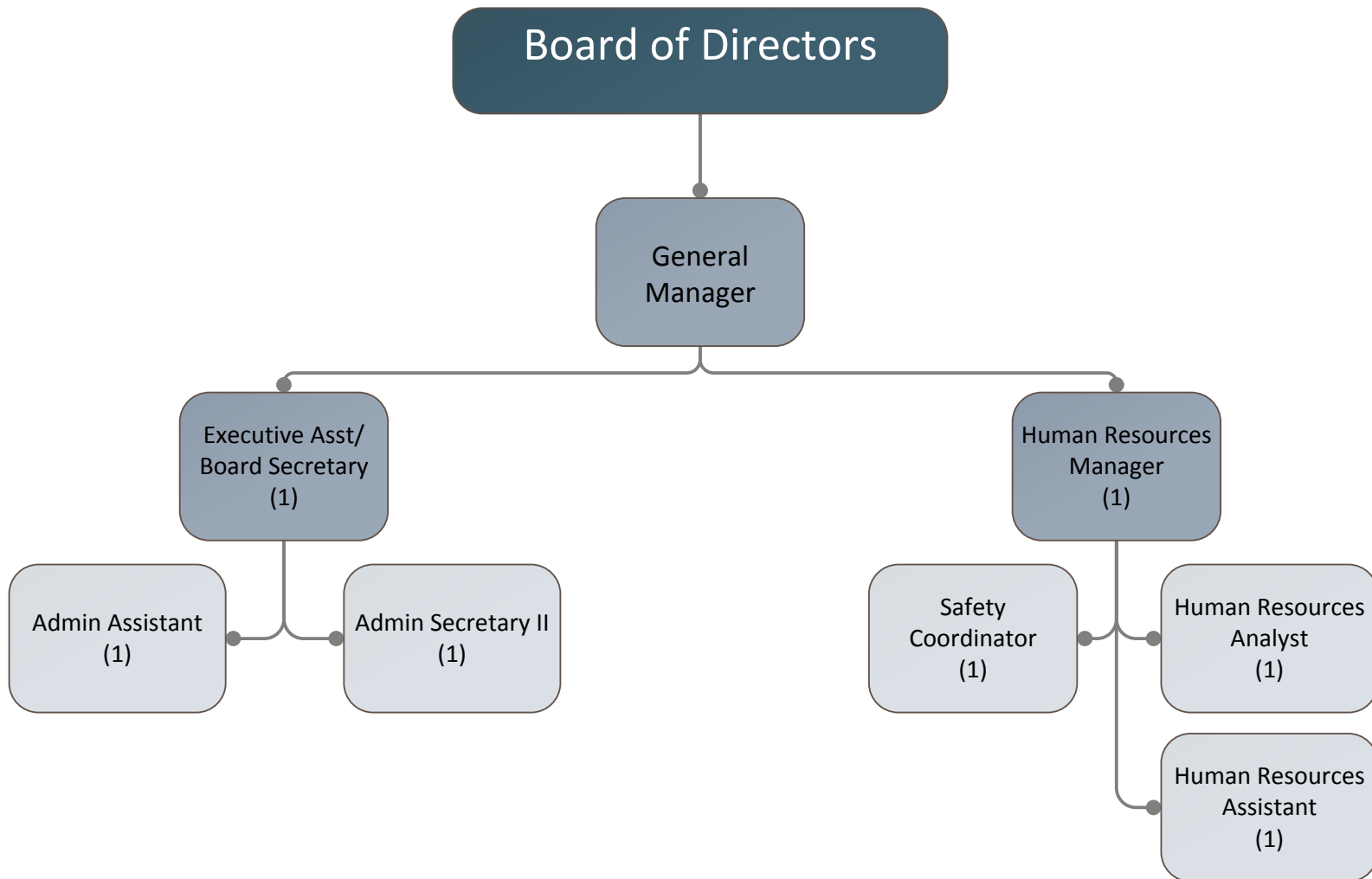
**Jurupa Community Services District
 District Labor Budget Summary
 FY 2014-2015 Budget**

<u>POSITION</u>	Authorized FY 2011-2012		Authorized FY 2012-2013		Authorized FY 2013-2014		Authorized FY 2014-2015	
	Changes	Total	Changes	Total	Changes	Total	Changes	Total
Board / GM Services	0	10	-0.5	9.5	-1.5	8	0	8
Finance and Administration Department	1	27	0	27	3.5	30.5	2	32.5
Water Operations Department	1.5	39.5	0	39.5	2	41.5	4	45.5
Sewer Operations Department	2	16	0	16	0	16	0	16
Engineering Department	0	9	0	11	0	11	0	11
Parks Department	4.5	27.5	0.5	28	1	29	0	29
District Labor Budget Totals	9	129	0	131	5	136	6	142



Departmental Goals

Board/GM Services Department



**Jurupa Community Services District
Board/GM Services Labor Budget
FY 2014-2015 Budget**

<u>POSITION</u>	Authorized FY 2011-2012		Authorized FY 2012-2013		Authorized FY 2013-21014		Authorized FY 2014-2015	
	Changes	Total	Changes	Total	Changes	Total	Changes	Total
General Manager		1		1		1		1
General Manager (Emeritus)	0	0	0.5	0.5	-0.5	0		0
Director of Administration		1	-1	0	0	0	0	0
Administration Manager		1		1	-1	0		0
Executive Assistant		1		1		1		1
Human Resource Manager		1		1		1		1
Safety Coordinator		1		1		1		1
Human Resource Analyst		1		1		1		1
Human Resource Assistant		1		1		1		1
Administrative Assistant		1		1		1		1
Administrative Secretary I		1		1		1	-1	0
Administrative Secretary II		0		0		0	1	1
Administration Labor Budget Totals	0	10	-0.5	9.5	-1.5	8	0	8

OFFICE OF THE GENERAL MANAGER

Activity Commentary

The Office of the General Manager activity is responsible for the management and administration of all District activities, ongoing support of the policies and procedures implemented by the Board of Directors and establishment of the District's mission, vision and goals and objectives. The GM is responsible for providing leadership and coordination of all District departments to meet the District's goals, providing guidance on programs and legislation that is consistent with Board policy.

Goals for Fiscal Year 2014-2015

- Focus on providing workshops for the Board of Directors to ensure they have sufficient knowledge of issues and business of the District.
- Maintain open communication and accessibility between Board of Directors and Executive Staff.
- Execute JCSD operating plan consistent with 2014/2015 adopted budget.
- Establish effective working relationships with surrounding agencies and develop mutual aid agreements.
- Maintain productive relationships with County agencies, State, and Federal Legislators.
- Work with local news media for improved understanding of the District.
- Ensure a high-quality water supply and system reliability.
- Provide leadership and guidance on District Strategic Plan.
- Implement District policies pursuant to Board of Directors direction.
- Manage District assets to ensure optimal productivity and cost effective operating and maintenance practices.
- Promote and maintain highest standards of ethical conduct from Executive Management staff, Management, and all District staff.

BOARD OF DIRECTORS / GENERAL MANAGER SERVICES

Activity Commentary

The Board / GM Services activity is comprised of providing a variety of clerical and administrative duties including the maintenance of District policies and procedures, point of contact for various District meetings, a wide variety of internal services to staff, coordination of agendas including the Board of Directors meetings and committees and management and administration of official District Board records.

Goals for Fiscal Year 2014-2015

- To expand staff's overall training and comprehension of forms, processes, policies, and procedures.
- To provide exceptional support to the Board of Directors and residents we serve.
- Ensure that all agendas and materials are complete and all meetings are conducted according to state law and Board policy.
- To ensure ready accessibility and availability for Board Members, staff, and residents to all agendas and documents.
- To hold Board / GM Services expenditures with budgeted targets (FY 2014 / 2015).

HUMAN RESOURCES DEPARTMENT

MISSION STATEMENT

The mission of the Human Resources Department is to support the goals and challenges of the Jurupa Community Services District by providing services to promote a work environment that consists of fair treatment of staff, open communications, personal accountability, trust, and mutual respect. We will utilize sound policies and personnel practices, offer competitive compensation and benefits, while providing opportunities for training, development and professional growth and ensuring a safe and secure workplace.

HUMAN RESOURCES

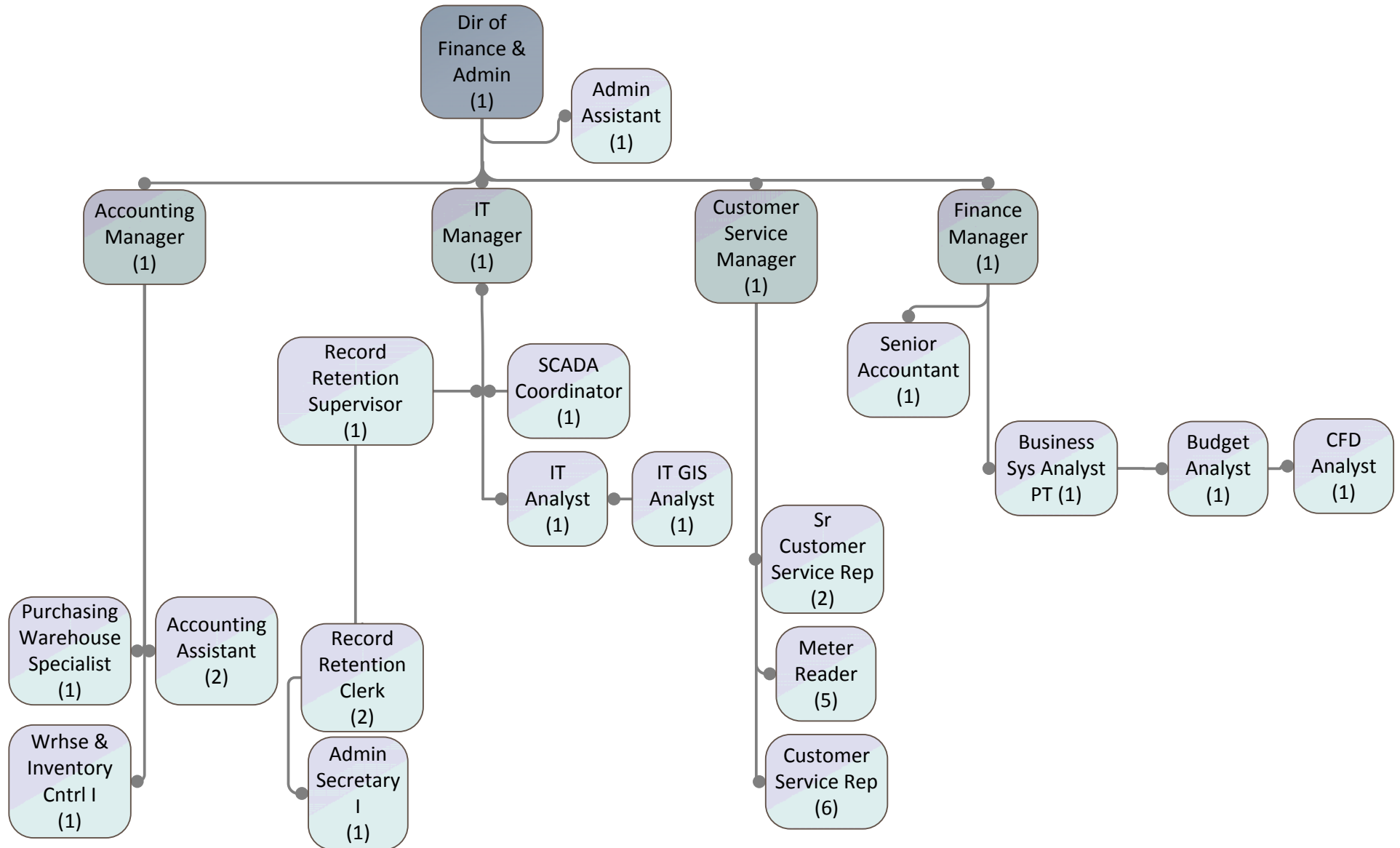
Activity Commentary

This Department is the first point of contact for all employees. The Human Resources department plans, directs, manages and oversees recruitment, hiring and orientation, employee relations, labor relations, performance evaluations, training and development, maintains employee records and personnel policies, compensation, pensions, benefits, and maintains safety compliance.

Goals for Fiscal Year 2014-2015

- Help make Jurupa Community Services District a great place to work - professionally and personally.
- Ensure a safe and discrimination/harassment free environment by: maintaining compliance with employment laws and government regulations; and litigation avoidance.
- Promote, recruit and retain the best qualified people for a position while encouraging a safe and diverse workforce.
- Continue to provide management and employee training for career development.
- Complete and implement the District personnel manual.
- Ensure a safe working environment which includes training staff and comply with state and federal regulations.
- Maintain an effective Human Resources Budget.

Finance & Administration Department



**Jurupa Community Services District
 Finance and Administration Labor Budget
 FY 2014-2015 Budget**

<u>POSITION</u>	Authorized FY 2011-2012		Authorized FY 2012-2013		Authorized FY 2013-2014		Authorized FY 2014-2015	
	Changes	Total	Changes	Total	Changes	Total	Changes	Total
Director of Finance & Administration		1		1		1		1
Finance Manager		1		1		1		1
Accounting Manager		1		1		1		1
Customer Service Manager		1		1		1		1
Information Technology Administrator		1		1	-1	0		0
Information Technology Manager		0		0	1	1		1
Records Retention Supervisor	1	1	1	1		1		1
Budget Analyst	1	1	1	1		1		1
Business System Analyst		0		0	0.5	0.5		0.5
Senior Accountant		0		0	1	1		1
Accountant	-1	0	0	0		0		0
CFD Analyst		0		0		0	1	1
SCADA Coordinator		0		0		0	1	1
Information Technology Analyst	1	1	1	1		1		1
Information Technology Technician	-1	0	0	0		0		0
GIS Analyst		0		0	1	1		1
Senior Customer Service Representative	1	2	2	2		2		2

**Jurupa Community Services District
 Finance and Administration Labor Budget
 FY 2014-2015 Budget**

	Authorized FY 2011-2012		Authorized FY 2012-2013		Authorized FY 2013-2014		Authorized FY 2014-2015	
Customer Service Representative	5		5		1	6		6
Records Retention Clerk	2		2		-1	1		1
Receptionist	-1	0	0			0		0
Meter Readers	5		5			5		5
Administration Assistant	0		0		1	1		1
Accounting Assistant	2		2			2		2
Administrative Secretary I	1		1			1		1
Purchasing & Warehouse Specialist	1		1			1		1
Warehouse / Inventory Control I	1		1			1		1
Finance Labor Budget Totals	1	27	0	27	3.5	30.5	2	32.5

FINANCE AND ADMINISTRATION DEPARTMENT

MISSION STATEMENT

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

FINANCE AND ADMINISTRATION

Activity Commentary

This division performs all financial related services for the District, which includes general ledger functions, payroll and benefit processing, accounts payable, accounts receivable, customer payment remittance processing, monthly, quarterly and annual financial reporting, investment and cash management, debt administration, monthly and annual budget preparation, rate analysis, work order support and Capital Improvement Program reporting.

Goals for Fiscal Year 2014-2015

The objectives of the Finance and Accounting divisions are:

- To promote a high level of public trust in financial transactions.
- To complete the development and implementation of reserve policies as developed within the rate studies.
- To maintain the District's financial health and stability through the completion of additional rate studies.
- To ensure financial accountability across the organization through the promotion of timely financial reporting.
- To develop preventive controls and early forecasting tools for the identification of any unfavorable revenue or expense trends.
- To develop strong finance plans for each fund to assure financial stability and funds availability for capital projects and operational growth.
- To continuously seek to improve the District's internal control structure.
- To promote and enforce the District's Procurement Policy to increase the efficiency and productivity in the purchasing process.
- To utilize the District's new financial software to increase efficiencies and streamline processes.

INFORMATION TECHNOLOGY

Activity Commentary

This Division provides Information Technology (IT) services to District departments in four main area:

- Foundation Services - To provide to the District advisement and assurance of continuity of services
- Optimization Services - Ensure delivery of the right service at the right time to the right person with high quality
- Orchestration Services - To facilitate collaboration and communication across multiple audiences
- Transformation Services - Enact innovation through technology in furthering the District's Strategic Plan

Goals for Fiscal Year 2014-2015

- Information Technology will exceed District requirements for technology service delivery.
- Maintain a Help Desk that is useful to users and can handle most inquiries immediately.
- Provide services and training that is directed toward users efficiently.
- Maintain and enhance the District's current hardware, software and network infrastructure.
- Ensure integrity, reliability, and security of District's email and data.
- Maintain, update, and enhance the District's Geographic Information System.
- Develop mobile and web applications for employee access to the District's Geographic Information System.
- Integrate the District's Geographic Information System with other Enterprise Applications.
- Integrate the District's Financial Enterprise Resource Planning solution with other Enterprise Applications.

CUSTOMER SERVICE

Activity Commentary

This division is the first point of contact for our 28,231 customers. The division provides reception services, all call center activity, walk-up counter payment service, IVR/Internet payment service, customer billing, new account processing, work order generation and delinquent account processing, including collection referral. The division also handles all field service requests that include, turn on/off account, meter repairs, water consumption investigations and consultations, new meter installation, meter calibrations and meter reading, which includes traditional, Automated Meter Reading (AMR) and Fixed Network (FN) reading.

Goals for Fiscal Year 2014-2015

The Customer Service Department has undertaken measures that are consistent with the Strategic Vision and goals developed by the Board of Directors. One of the key components of the vision statement is Customer Focus; therefore, we have included work items in this budget that will accomplish the endeavor.

The division has two primary objectives for the fiscal year:

- To continue with a meter change out program primarily focused on testing and replacement of the older meters in the district. The goal of this program will be to replace older meters when needed.
- To continue the customer service evaluation system primarily focused on tracking call volume, response time, service time and the frequency of customer issue resolution. The goal of the program is to provide the insight needed to improve the District's overall customer service.

RECORDS RETENTION

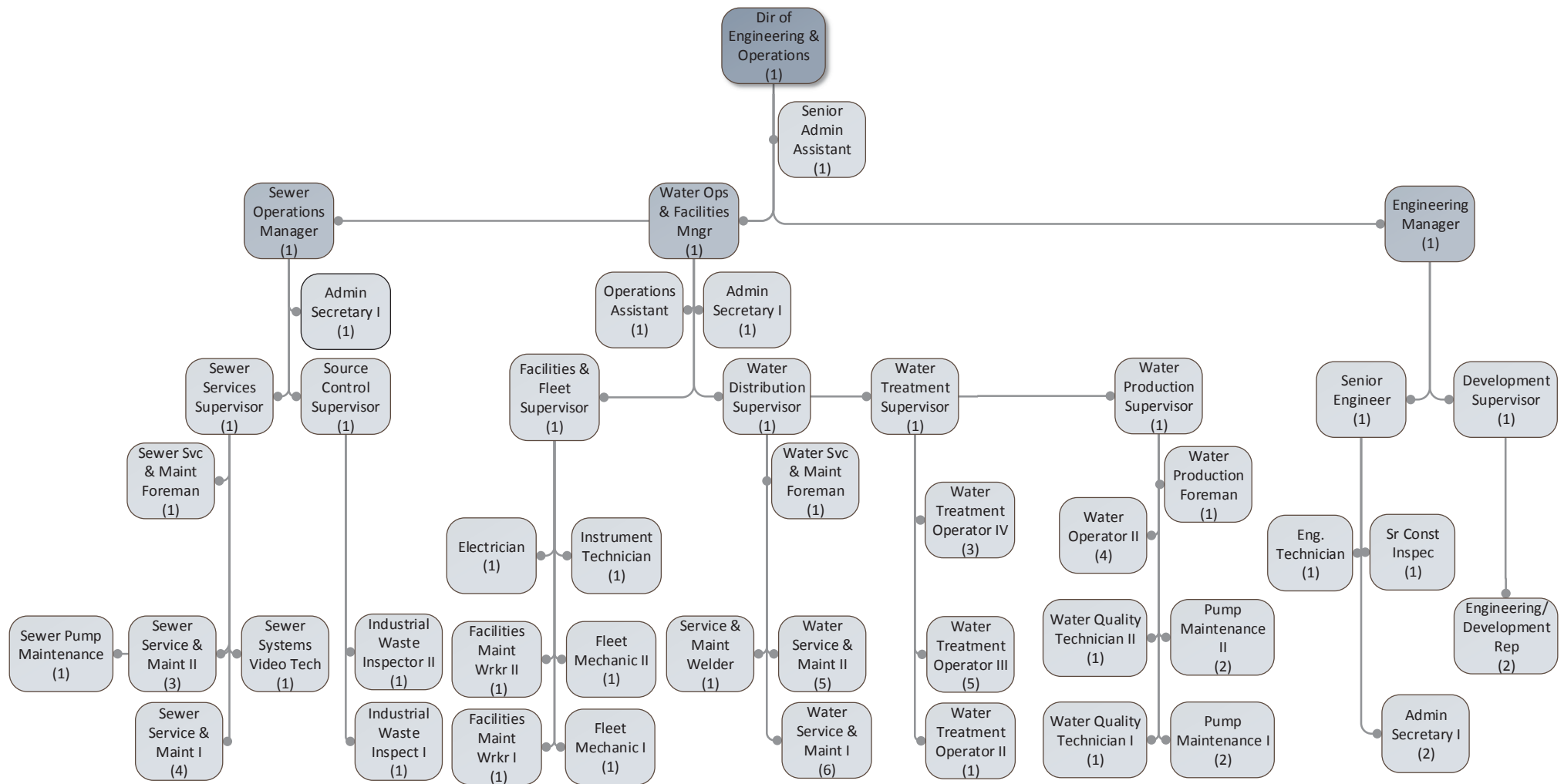
Activity Commentary

Records and Information Management (RIM) is the field of management responsible for the efficient systematic control of the creation, receipt, maintenance, use and disposition of records, including processes for capturing and maintaining evidence of and information about business activities and transactions in the form of records. Records, therefore, have value and add to the intrinsic worth of the Records needs to be managed in a meaningful way so they can be assessed and used in the course of daily business functions throughout the organizational environment.

Goals for Fiscal Year 2014-2015

- To expand staff's overall training and comprehension of all forms, policies, and procedures pertaining to Records Retention.
- To provide current software and equipment to manage documents.
- Ensure easy retrieval of District documents, along with condensing the current hard copy of archive storage.
- To train staff on retrieval of documents.
- To hold Records Retention expenditures within budget targets (FY 2014 / 2015).
- Begin the scanning of all District Project Files (estimated completion date of 2016)
- Create an electronic repository to manage all Sewer Permits including Lateral Map Drawings.
- To electronically back up all "Vital Records" for disaster recovery and other purposes.
- Quality Check all Board Packages and Meeting Minutes for filing accuracy, in both Paper form and ECM System.

Engineering, Water and Facilities Operations, Sewer Operations



**Jurupa Community Services District
Engineering Labor Budget
FY 2014-2015 Budget**

<u>POSITION</u>	Authorized FY 2011-2012		Authorized FY 2012-2013		Authorized FY 2013-2014		Authorized FY 2014-2015	
	Changes	Total	Changes	Total	Changes	Total	Changes	Total
Director of Operations/Engineering		1		1		1		1
Engineering Manager		1		1		1		1
Development Supervisor		1		1		1		1
Senior Engineer		0	1	1		1		1
Senior Construction Inspector		0	1	1		1		1
Senior Administrative Assistant		1		1		1		1
Development/Engineering Representative		3		3	-1	2		2
Engineering Technician		0		0	1	1		1
Administrative Secretary I		2		2		2		2
Engineering Labor Budget Totals	0	9		11		11	0	11

ENGINEERING

Activity Commentary

The engineering department provides professional planning and engineering services to our customers (both internal and external), governmental agencies and the development community. It is dedicated to maintaining a high level of responsiveness; promoting a business friendly environment. Further, it is charged with overseeing, planning, designing and implementing numerous projects outlined by the District's adopted Master Water and Sewer plans and integrating and coordinating those projects in conjunction with outside programs and agencies. Additionally, it provides for quality development through customer service and timely and effective management of development and compliance processes.

Goals for Fiscal Year 2014-2015

- Prioritize and implement the Adopted FY 2013-2014 Water and Sewer System Capital Improvement Programs in a strategic, cost-effective manner.
- Implementation of 2010 Water and Sewer Bond Projects.
- Continue to promote a safe and positive working environment.
- Complete wellhead equipping at two new wells.
- Continue to improve security at the District's water and sewer facilities.
- Continue improvements in program efficiencies and responsiveness within the development community.

**Jurupa Community Services District
 Operations - Water Labor Budget
 FY 2014-2015 Budget**

<u>POSITION</u>	Authorized FY 2011-2012		Authorized FY 2012-2013		Authorized FY 2013-2014		Authorized FY 2014-2015	
	Changes	Total	Changes	Total	Changes	Total	Changes	Total
<u>WATER OPERATIONS SUPPORT</u>								
Water & Facilities Operations Manager		1		1		1		1
Operations Assistant		1		1		1		1
Administrative Secretary I		1		1		1		1
Facilities & Fleet Supervisor		1		1		1		1
Instrumentation Technician I		1		1		1		1
Fleet Mechanic II	1	1		1		1		1
Fleet Mechanic I		1		1		1		1
Electrician	0.5	0.5		0.5		0.5		0.5
Facilities Maintenance Worker II		0		0		0	1	1
Facilities Maintenance Worker I		1		1		1		1
Water Operations Support Totals	1.5	8.5	0	8.5	0	8.5	1	9.5

**Jurupa Community Services District
 Operations - Water Labor Budget
 FY 2014-2015 Budget**

<u>POSITION</u>	Authorized FY 2011-2012		Authorized FY 2012-2013		Authorized FY 2013-2014		Authorized FY 2014-2015	
	Changes	Total	Changes	Total	Changes	Total	Changes	Total
<u>WATER PRODUCTION</u>								
Water Systems Supervisor		1		1		1		1
Water Treatment Plant Supervisor		0	1	1		1		1
Senior Water Treatment Plant Operator		1	-1	0		0		0
Water Production Foreman		1		1		1		1
Water Operation II		3		3		3	1	4
Pump Maintenance II		1		1		1	1	2
Pump Maintenance		2		2		2		2
Water Quality Technician I		1		1		1		1
Water Quality Technician II		1		1		1		1
Water Production & Treatment Totals	0	11	0	11	0	11	2	13

WATER TREATMENT

Water Treatment Operator IV		2		2	1	3		3
Water Treatment Operator III		4		4	1	5		5
Water Treatment Operator II		0		0		0	1	1
Water Treatment Totals	0	6	0	6	2	8	1	9

**Jurupa Community Services District
 Operations - Water Labor Budget
 FY 2014-2015 Budget**

<u>POSITION</u>	Authorized FY 2011-2012		Authorized FY 2012-2013		Authorized FY 2013-2014		Authorized FY 2014-2015	
	Changes	Total	Changes	Total	Changes	Total	Changes	Total
<u>WATER DISTRIBUTION</u>								
Water Distribution Supervisor		1		1		1		1
Water Service & Maintenance Foreman		1		1		1		1
Water Service & Maintenance II		5		5		5		5
Service & Maintenance Welder I		1		1		1		1
Water Service & Maintenance I		6		6		6		6
Water Distribution Totals	0	14	0	14	0	14	0	14
Water Operations Department Totals	1.5	39.5	0	39.5	2	41.5	4	45.5

WATER AND FACILITIES OPERATIONS

Activity Commentary

The water system operations group is responsible for the production, treatment, and distribution of reliable, high-quality groundwater to the District's customers in a cost-effective, efficient and environmentally responsible manner. Focused on reliability and accountability, water operations personnel operate and maintain a vast array of treatment, conveyance and distribution facilities, processes, and systems, to protect public health and to maintain high quality water consistent with all regulations. Water Operations personnel also perform monitoring, implement processes, and conduct analysis so that the water delivered to the customers meets and in many cases exceeds, all regulatory requirements.

Goals for Fiscal Year 2014-2015

- Effectively operate and maintain JCSD's production, treatment, storage, and distribution facilities to meet operational demands of our customers and comply with all drinking water quality, safety, and environment regulations.
- Promote a safe and positive working environment.
- Increase staff knowledge of workplace health and health issues through effective and consistent delivery of training, both internal and external, and provide support services on safety procedures and issues.
- Maintain and improve security at the District's groundwater production, treatment and distribution facilities.
- Maintain and improve the water quality monitoring and reporting programs.
- Collaborate with Information and Technology Department for purchases and implementation of a computerized maintenance management system.
- Administer asphalt repairs as needed (via service contract) to minimize outstanding repairs.
- Complete valve maintenance operations on an average of 35 valves per month.
- Replace a minimum of three broken system valves per quarter.

**Jurupa Community Services District
Operations - Sewer Labor Budget
FY 2014-2015 Budget**

<u>POSITION</u>	Authorized FY 2011-2012		Authorized FY 2012-2013		Authorized FY 2013-2014		Authorized FY 2014-2015	
	Changes	Total	Changes	Total	Changes	Total	Changes	Total
Sewer Operations Manager	1	1		1		1		1
Sewer Systems Supervisor		1		1		1		1
Source Control Supervisor	1	1		1		1		1
Sewer Service & Maintenance Foreman (Welding)		1		1		1		1
Industrial Waste Inspector II		1		1		1		1
Sewer System Pump Maintenance Worker		1		1		1		1
Industrial Waste Inspector I		1		1		1		1
Sewer Service & Maintenance II		3		3		3		3
Sewer Service & Maintenance I		4		4		4		4
Sewer System Video Technician		1		1		1		1
Administrative Secretary I		1		1		1		1
Sewer Operations Department Totals	0	2	0	16	0	16	0	16

SEWER OPERATIONS

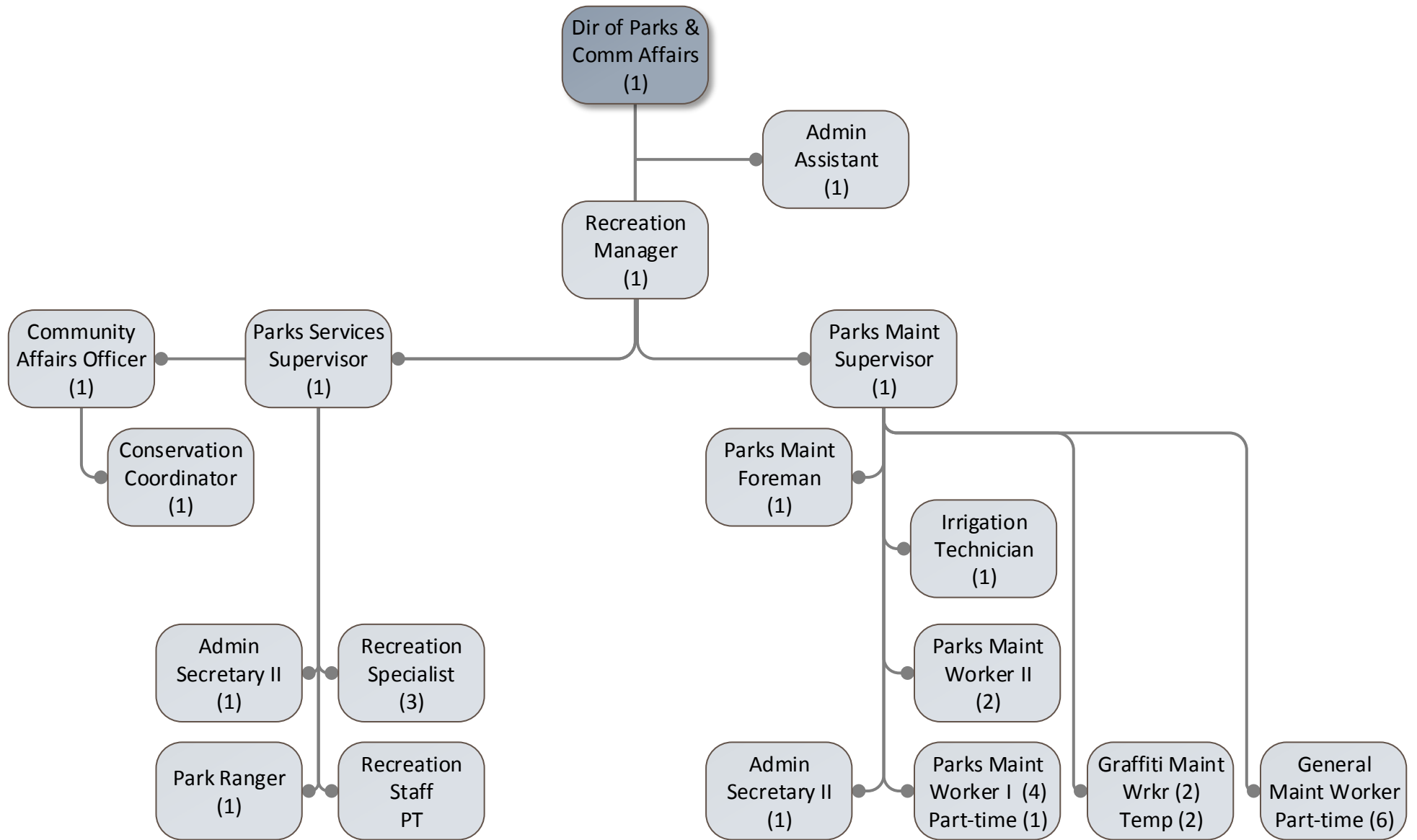
Activity Commentary

The sewer system operations group is responsible for the collection and conveyance of the District customers' wastewater in a cost-effective, efficient and environmentally responsible manner. Focused on reliability and accountability, sewer operations personnel operate and maintain a complex matrix of collection sewers, trunk sewers, force mains, manholes and lift stations to route the District's wastewater to three wastewater treatment facilities (external agencies). To protect public health and to maintain compliance with all regulations, sewer operations personnel also perform monitoring, inspect pretreatment processes, and conduct analysis so that the wastewater collection system is both efficient and reliable.

Goals for Fiscal Year 2014-2015

- Effectively operate and maintain JCSD's collection system to meet the operational demands of our customers and comply with all State Water Resources Control Board and Regional Water Quality Board, safety, and environmental regulations.
- Refine and implement the elements of the Sewer System Management Plan (SSMP).
- Implement a cost effective and prioritized sewer main repair program to increase system reliability.
- Promote a safe and positive working environment.
- Increase staff knowledge of workplace health and safety issues through effective and consistent delivery of training, both internal and external, and provide support services on safety procedures and issues.
- Improve security at the District's sewer collection facilities.
- Maintain and improve the wastewater monitoring and reporting programs.

Parks & Community Affairs Department



**Jurupa Community Services District
Parks Labor Budget
FY 2014-2015 Budget**

<u>POSITION</u>	Authorized FY 2011-2012		Authorized FY 2012-2013		Authorized FY 2013-2014		Authorized FY 2014-2015	
	Changes	Total	Changes	Total	Changes	Total	Changes	Total
Director of Parks & Community Affairs		1		1		1		1
Community Affairs Officer		1		1		1		1
Conservation Coordinator	1	1		1		1		1
Parks Maintenance Supervisor		1		1		1		1
Parks Service Supervisor		1		1		1		1
Park & Recreation Manager	1	1		1		1		1
Parks Foreman		1		1		1		1
Administrative Assistant		1		1		1		1
Recreation Coordinator	-1	0		0		0		0
Recreation Specialist	2	2	1	3		3		3
Receptionist		1	-1	0		0		0
Park Ranger	1	1		1		1		1
Parks Maintenance Worker II	1	2		2		2		2
General Laborer / Graffiti		2		2	2	4		4
Parks Maintenance Worker I		4		4		4		4

**Jurupa Community Services District
Parks Labor Budget
FY 2014-2015 Budget**

<u>POSITION</u>	Authorized FY 2011-2012		Authorized FY 2012-2013		Authorized FY 2013-2014		Authorized FY 2014-2015	
	Changes	Total	Changes	Total	Changes	Total	Changes	Total
Irrigation Technician		1		1		1		1
Administrative Secretary II		1		1		1	1	2
Administrative Secretary I		1		1		1	-1	0
Electrician	0.5	0.5		0.5		0.5		0.5
P/T General Maintenance Worker		2.5	0.5	3	0	3		3
P/T Parks Maintenance Worker I	-1	1.5		1.5	-1	0.5		0.5
Parks Labor Budget Totals	4.5	27.5	0.5	28	1	29	0	29

PARKS ADMINISTRATION

Activity Commentary

The Administration activity provides high quality parks, facilities and recreation programs for the community and encourages residents, community leaders and civic organizations to carefully evaluate and meet the community's needs.

Goals for Fiscal Year 2014-2015

- Continue working towards Parks Accreditation.
- Ensure that adequate resources are available to provide programming to the public.
- Work with other departments and agencies to evaluate service and resident satisfaction.
- Update the Parks and Recreation Master Plan.
- Enhance usage of available software applications and technologies to improve reporting techniques.

PARKS-OPERATIONS

Activity Commentary

The Operations activity works collaboratively with the local agencies including the City of Eastvale and the Corona/Norco Unified School District to responsibly manage combined resources and to meet the needs of the community through parks and recreation services.

Goals for Fiscal Year 2014-2015

- Open the Eastvale Community Center Lobby Café.
- Expand the usage of the Eastvale Community Center and Neighborhood Center at Harada Heritage Park.
- Coordinate usage of JCSD and CNUSD athletic facilities in the Eastvale area.

PARKS-MAINTENANCE

Activity Commentary

Park Maintenance is accomplished through a combination of contract and department labor. A Maintenance Management plan has been developed that will guide the departments maintenance activities. The management plan establishes standards and guidelines for maintenance, repair and replacement of park facilities. A new job classification has been added; General Maintenance worker. This position will allow the department to provide more efficient and responsive service for duties that previously had been contracted out.

Goals for Fiscal Year 2014-2015

The goal of the Division is to continue on-going training of field staff to take advantage of modern methods of park maintenance, athletic field preparation and to provide a highly skilled and efficient work force.

PARKS-LANDSCAPE FRONTAGE MAINTENANCE

Activity Commentary

The Landscape Frontage maintenance activity has responsibility for maintaining the aesthetic beauty and overall health of designated rights-of-way in accordance with the approved maintenance Standards through agreements with the City of Eastvale. A Frontage landscape Evaluation was performed by an outside consultant and recommendations were received with regard to plant selection and soil improvement guidelines.

Goals for Fiscal Year 2014-2015

- Utilizing recently developed soil analysis, determine feasibility of soil amendment options.
- Conserve water while maintaining healthy aesthetically pleasing plants.
- Consult with local cities to develop long term maintenance plans.

PARKS-RECREATION

Activity Commentary

The Recreation activity provides a variety of programs that include before and after school opportunities for youth, contract classes, teen programming, youth and adult sports, special events, and volunteer programs. This activity takes a proactive approach in providing quality recreational and leisure programming for the Eastvale population in a safe and controlled environment, which directly impacts the overall physical and mental well-being of the community.

Goals for Fiscal Year 2014-2015

- Provide a variety of recreational programs and opportunities that focus on improving physical and mental health and fitness, and well-being of the community.
- Strengthen outdoor recreation experiences that connect with nature.
- Continue to increase participation in the Volunteer Program.
- Administer a variety of Afterschool Programs, Contract Classes and Youth and Adult Sports Leagues.
- Expanding programming opportunities for Mature Adults.
- Strengthen partnerships with Local Agencies.

PARKS-RESERVATIONS

Activity Commentary

The Reservation activity provides a variety of clean, safe, facilities for the Eastvale community to reserve for various functions such as fields, picnic shelters, the Showmobile, Pinnacle Room and activity rooms within the Eastvale Community Center and Neighborhood Center.

Goals for Fiscal Year 2014-2015

- Continue to increase reservations of spaces within the Eastvale Community Center, to include such rooms as the Pinnacle Room, Activity Room, and Gymnasium.
- Provide efficient scheduling and processing of the facility and park reservation requests.
- Review and update existing policies as needed.

COMMUNITY EVENTS

Activity Commentary

The Community Events activity is responsible for developing and establishing community wide events that appeal to all ages while fostering community pride within Eastvale. This activity currently coordinates the following events: Picnic In The Park, Concerts in the Park, Fall Festival, Holiday Showcase, and Grand Openings.

Goals for Fiscal Year 2014-2015

- Introduce Cultural Arts and Events for all ages.
- Staff will continue to recruit qualified volunteers to assist in the coordination of Community Events.
- Expand Community Events calendar with new and innovative ideas.

GRAFFITI ABATEMENT

Activity Commentary

The Graffiti Abatement activity provides a high quality service that will assist in diminishing gang activity, protect our neighborhoods, and improve the quality of life. Through an agreement with the City of Jurupa Valley, the activity is now eradicating graffiti throughout the City of Jurupa Valley outside of the JCSD service territory.

Goals for Fiscal Year 2014-2015

The goal of the Graffiti Abatement division is to accurately track and report graffiti related incidents in an effort to aid law enforcement in the apprehension of perpetrators and the successful prosecution of graffiti related cases utilizing technology that provides for tracking, reporting and information sharing between law enforcement and staff. Staff continues to work with the DA's office to increase restitution for incidents brought through the judicial system.

COMMUNITY AFFAIRS

Activity Commentary

Community Affairs is responsible for developing and coordinating outreach and communication programs to engage and inform the community about JCSD's activities and to maximize the understanding of the District's vision and mission. Through Conservation Programs, the Division implements water conservation programs for both residential and commercial customers.

Goals for Fiscal Year 2014-2015

- Promote the understanding of JCSD's mission and vision.
- Enhance community outreach through newly implemented community engagement platforms.
- Work closely with local agencies to develop collaborative community outreach and educational programs.
- Coordinate community outreach programs to educate the public about JCSD's services for water, sewer, conservation, lights and parks.
- Foster a positive relationship with legislators, surrounding agencies, and community groups.
- Provide analysis of proposed legislation that impacts JCSD.
- Obtain grants for qualified JCSD projects and programs.
- Provide educational programs and tools to further inform the community about the impact of the drought and to promote water conservation.
- Establish relationships with commercial and industrial customers in an effort to develop collaborate efforts to reduce water usage.
- Work with the local news media for improved understanding of the District.



Financial Summary

**Jurupa Community Services District
Financial Summary
FY 2014-2015 Budget**

Description			Street	Jurupa	Graffiti	Eastvale -	Total FY 2014-2015	Community Facilities Districts
	Water	Sewer	Lighting	Landscape Maintenance	Abatement	Parks, Landscape		
<u>OPERATING SOURCE OF FUNDS</u>								
Sales - Water	\$ 17,612,000						\$ 17,612,000	
Services - Water	14,140,760						14,140,760	
Sewer Services		17,439,100					17,439,100	
Illumination Assessment			1,086,170				1,086,170	
Landscape Assessment				310,804			310,804	
Community Facilities Districts' Revenue							-	24,490,600
Miscellaneous Income							-	
Park's Revenue						8,356,442	8,356,442	
Contract Revenue					100,000		100,000	
Tax Transfer In			74,000		296,728		370,728	
Total Operating Sources	31,752,760	17,439,100	1,160,170	310,804	396,728	8,356,442	59,416,004	24,490,600
<u>OPERATING USE OF FUNDS</u>								
Source of Supply	14,323,236						14,323,236	
Booster Pumping	449,669						449,669	
Water Treatment	2,239,484						2,239,484	
Transmission & Distribution	2,339,627						2,339,627	
Collection Systems		1,165,536					1,165,536	
Pretreatment Services		429,878					429,878	
Sewer Treatment		6,242,100					6,242,100	
Lift Stations		1,128,654					1,128,654	
Programs	1,942,978	691,268				252,809	2,887,055	
Customer Service	1,631,641	407,910					2,039,551	
General Administration	5,267,436	3,337,926				1,253,682	9,859,045	
Parks Department						6,675,077	6,675,077	
Graffiti Expenses					396,728		396,728	
Street Lighting / Landscape Expenses			1,160,170	310,804			1,470,974	
CFD Expenses							-	24,490,600
Total Operating Uses	28,194,071	13,403,272	1,160,170	310,804	396,728	8,181,569	51,646,614	24,490,600
OPERATING SURPLUS (DEFICIT)	3,558,689	4,035,828	-	-	-	174,873	7,769,390	-
<u>Non Operating Sources of Funds</u>								
Miscellaneous Income	25,000	12,000					37,000	
Property / Ad Valorem Tax		1,857,000					1,857,000	
Interest Earnings	400,000	200,000					600,000	
Rents, Royalties, and Concessions	5,600						5,600	
Others / Facility Fees used for Debt	5,321,580	4,332,030					9,653,610	
Transfer from Unrestricted Reserves	3,396,116	-				134,691	3,530,807	
Total Non - Operating Sources	9,148,296	6,401,030	-	-	-	134,691	15,684,017	-
<u>Non - Operating Use of Funds</u>								
Interest on Long Term Debt	1,308,558	1,754,401					3,062,959	
Principal on Long Term Debt	701,787	1,127,107					1,828,894	
Other Non Operating Expenses	6,900	17,800					24,700	
Tax Transfer Out	-	222,364				148,364	370,728	
Transfer to Designated Reserves	-	2,152,126					2,152,126	
Capital Operations & Maintenance Expenses	10,689,740	5,163,060				161,200	16,014,000	
Total Non - Operating Uses	12,706,985	10,436,858	-	-	-	309,564	23,453,407	-
Net Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Water Operational Budget

**Jurupa Community Services District
Water Fund Summary - Fund 100
FY 2014-2015 Budget**

Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Operations				
Operating Revenue				
Sales - Water	\$ 16,221,404	\$ 14,668,266	\$ 14,928,700	\$ 17,612,000
Services - Water	13,329,923	13,999,118	14,143,900	14,140,760
Total Operating Revenue	<u>\$ 29,551,327</u>	<u>\$ 28,667,384</u>	<u>\$ 29,072,600</u>	<u>\$ 31,752,760</u>
Operating Expenses				
Source of Supply	\$ 11,615,333	\$ 12,485,820	\$ 12,517,848	\$ 14,323,236
Booster Pumping	394,068	489,129	424,018	449,669
Water Treatment	2,036,331	1,845,511	2,064,072	2,239,484
Transmission and Distribution	2,042,545	2,281,473	2,307,820	2,339,627
Programs	1,238,309	1,464,051	1,618,447	1,942,978
Customer Service	1,931,550	1,988,989	2,083,233	1,631,641
General Administration	3,781,432	3,990,112	4,288,214	5,267,436
Total Operating Expenses	<u>23,039,568</u>	<u>24,545,085</u>	<u>25,303,652</u>	<u>28,194,071</u>
Net Gain / (Loss) Water Operating	<u>\$ 6,511,759</u>	<u>\$ 4,122,299</u>	<u>\$ 3,768,948</u>	<u>\$ 3,558,689</u>
Non - Operations Revenue				
Non - Operating Revenue	\$ 6,370,405	\$ 4,892,240	\$ 3,561,600	\$ 5,752,180
Transfer from Unrestricted Reserves/Bond proceeds	-	3,448,451	2,780,462	3,396,116
Total Non - Operating Revenues	<u>\$ 6,370,405</u>	<u>\$ 8,340,691</u>	<u>\$ 6,342,062</u>	<u>\$ 9,148,296</u>
Non - Operating Expenses				
Other Non - Operating Expenses / Uses	145,923	8,500	6,900	6,900
Principal on Long Term Debt	632,303	632,324	647,000	701,787
Interest On Long Term Debt	1,263,837	1,338,422	1,335,300	1,308,558
Transfer to Designated Reserves	-	-	-	-
Capital Operations & Maintenance Expenses	843,623	10,483,745	8,121,810	10,689,740
Total Non - Operating Expenses	<u>2,885,686</u>	<u>12,462,990</u>	<u>10,111,010</u>	<u>12,706,985</u>
Net Gain/(Loss) Water Non - Operating	<u>3,484,719</u>	<u>(4,122,299)</u>	<u>(3,768,948)</u>	<u>(3,558,689)</u>
Net Gain / (Loss) Water Department	<u>\$ 9,996,478</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Jurupa Community Services District
Water Fund - Operating Revenues
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2012	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Water Sales And Service Revenues					
Water Sales					
4001	Metered Residential Water Sales	\$ 10,971,689	\$ 10,315,707	\$ 10,541,600	\$ 11,944,000
4002	Metered Business Water Sales	2,260,024	1,903,690	1,922,800	2,504,000
4003	Metered Industrial Water Sales	646,445	683,860	690,700	560,000
4004	Irrigation Water Sales (Potable)	1,532,026	1,314,196	1,327,400	2,129,000
4005	Irrigation Water Sales (Non Potable)	224,528	210,300	168,600	235,000
4006	Other Water Sales (Water)	586,692	240,513	277,600	240,000
	Total Water Sales	<u>\$ 16,221,404</u>	<u>\$ 14,668,266</u>	<u>\$ 14,928,700</u>	<u>\$ 17,612,000</u>
Water Services					
4020	Water Meter Service Charge	\$ 12,346,126	\$ 12,878,160	\$ 13,121,200	\$ 13,186,000
4007	Dry Year Yield Revenues	-	-	-	-
4008	Fireflow Fees	11,000	-	1,000	1,000
4021	Irrigation Meter Service Charge	26,387	51,692	51,700	53,760
4022	Other Water Services (Water)	10,041	-	-	-
4023	Late Fees and Charges	918,855	834,260	950,000	900,000
	Rebates and Incentives	-	200,000	-	-
	Billing Service Charges (Irrigation)	17,514	35,006	20,000	-
	Total Water Services	<u>13,329,923</u>	<u>13,999,118</u>	<u>14,143,900</u>	<u>14,140,760</u>
	Total Water Sales And Service Revenues	<u><u>\$ 29,551,327</u></u>	<u><u>\$ 28,667,384</u></u>	<u><u>\$ 29,072,600</u></u>	<u><u>\$ 31,752,760</u></u>

**Jurupa Community Services District
Water Fund - Operating Expenses - Fund 100
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
<u>Source of Supply Expenses - Wells - Division 400</u>					
5001	Wages and Salaries	\$ 306,618	\$ 318,704	\$ 325,167	\$ 374,247
5003	Overtime Salaries	32,967	38,000	35,000	54,510
	Payroll Taxes	-	-	-	30,664
	Benefits Expenses	183,402	196,187	198,352	185,800
5108	Regulatory Requirements	17,186	22,000	18,000	18,000
5116	Automobile and Vehicle Use	57,320	125,000	100,000	-
5201	Outside Services	41,913	25,000	30,000	43,000
5210	Equipment Rental	8,111	6,000	8,500	10,000
5211	Research and Monitoring	88,712	25,000	30,000	38,000
5301	Materials and Supplies	51,679	45,000	50,000	50,000
5302	Control Valve Repairs - Materials	8,503	5,000	10,000	10,000
5303	Safety Materials	1,257	5,000	2,500	1,500
5304	Chemicals	11,982	14,000	14,000	15,000
5307	Equipment less than \$5,000	1,821	2,000	2,000	5,000
5404	Control Valve Repairs - Outside Services	5,774	5,000	8,000	8,000
5407	General Repairs	5,023	5,000	8,000	8,000
5414	Chlorine Equipment Repairs	35,845	30,000	30,000	20,000
5415	SCADA Maintenance & Repairs	17,505	20,000	20,000	20,000
5501	Electricity	1,009,295	1,200,000	1,260,000	1,386,000
5502	Water	-	-	-	3,500
5505	Phone	-	-	-	8,000
5601	IT Equipment	-	-	-	4,000
	Total Wells	\$ 1,884,913	\$ 2,086,892	\$ 2,149,518	\$ 2,293,221

**Jurupa Community Services District
Water Fund - Operating Expenses - Fund 100
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
<u>Wells-Irrigation (Non-Potable) - Division 401</u>					
5001	Wages and Salaries	\$ 34,114	\$ 106,649	\$ 55,795	\$ 112,498
5003	Overtime Salaries	7,173	5,000	7,500	10,270
	Payroll Taxes	-	-	-	9,259
	Benefits Expenses	22,607	61,407	34,035	55,288
5116	Automobile and Vehicle Use	6,461	15,000	15,000	-
5201	Outside Services	4,870	16,500	15,000	12,000
5210	Equipment Rental	221	-	-	-
5211	Research and Monitoring	58	-	-	-
5301	Materials and Supplies	14,535	20,000	32,000	20,000
5407	General Repairs	2,421	2,000	2,000	2,000
5501	Electricity	55,776	65,000	67,000	70,000
	Total Irrigation Wells	\$ 148,236	\$ 291,556	\$ 228,330	\$ 291,315
<u>Source Water Costs - Division 402</u>					
5701	Groundwater Assessment - <i>Note 1</i>	\$ 1,387,866	\$ 1,777,000	\$ 1,500,000	\$ 1,750,000
5702	Prior Year Assessment Adjustment	-	250,000	100,000	100,000
5703	CDA Water Purchases - <i>Note 2</i>	7,339,068	7,101,460	7,400,000	7,460,000
5704	Rubidoux Water Purchases	240,139	380,000	390,000	382,500
5705	Other Water Purchases	615,111	471,912	480,000	600,000
5706	Recycled Water Storage Costs	-	127,000	270,000	335,000
5707	DYY City of Ontario	-	-	-	1,800,000
5708	CDA LRP Credit	-	-	-	(688,800)
	Total Source Water Costs	9,582,184	10,107,372	10,140,000	11,738,700
	Total Source of Supply Expenses	\$ 11,615,333	\$ 12,485,820	\$ 12,517,848	\$ 14,323,236

Note 1: Variable based on Production

Note 2 : Contractual commitment / entitlement currently 8,200 acre feet per year

**Jurupa Community Services District
Water Fund - Operating Expenses - Fund 100
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
<u>Booster Pumping Expenses - Division 410</u>					
5001	Wages and Salaries	\$ 85,090	\$ 117,793	\$ 97,527	\$ 120,611
5003	Overtime Salaries	13,371	16,000	16,000	14,220
	Payroll Taxes	-	-	-	9,942
	Benefits Expenses	54,606	73,586	59,491	59,396
5108	Regulatory Requirements	1,226	2,500	500	2,000
5116	Automobile & Vehicle Use	22,311	44,000	25,000	
5201	Outside Services	12,310	20,500	20,000	18,000
5210	Equipment Rental	526	500	-	-
5211	Research and Monitoring	162	-	-	-
5301	Materials & Supplies	11,855	11,750	15,000	15,000
5304	Chemicals	809	-	-	-
5307	Equipment less than \$5,000	1,508	1,500	1,500	5,000
5407	General Repairs	3,096	1,000	4,000	2,000
5501	Electricity	187,198	200,000	185,000	203,500
	Total Booster Pumping Expenses	\$ 394,068	\$ 489,129	\$ 424,018	\$ 449,669

**Jurupa Community Services District
Water Fund - Operating Expenses - Fund 100
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
<u>Water Treatment Expenses - Division 420</u>					
5001	Wages and Salaries	\$ 461,414	\$ 349,685	\$ 486,690	\$ 618,913
5003	Overtime Salaries	101,686	70,000	90,000	110,000
	Payroll Taxes	-	-	-	50,471
	Benefits Expenses	288,878	230,827	296,881	267,000
5108	Regulatory Requirements	3,647	6,500	6,500	6,500
5116	Automobile and Vehicle Use	32,841	85,000	90,000	-
5201	Outside Services	165,411	127,500	120,000	120,000
5210	Equipment Rental	9,728	5,000	8,000	8,000
5211	Research and Monitoring	59,726	60,000	65,000	65,000
5301	Materials and Supplies	124,811	95,000	95,000	99,500
5303	Safety Materials	261	3,000	1,500	1,500
5304	Chemicals	504,267	423,500	425,000	450,000
5307	Equipment less than \$5,000	3,291	4,500	4,500	5,000
5407	General Repairs	24,976	25,000	25,000	25,000
5501	Electricity	255,394	360,000	350,000	40,500
5502	Water	-	-	-	352,300
5505	Phone	-	-	-	19,800
	Total Water Treatment Expenses	\$ 2,036,331	\$ 1,845,511	\$ 2,064,072	\$ 2,239,484

**Jurupa Community Services District
Water Fund - Operating Expenses - Fund 100
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
<u>Transmission And Distribution - Division 430</u>					
5001	Wages and Salaries	\$ 842,906	\$ 906,825	\$ 929,708	\$ 925,461
5003	Overtime Salaries	76,947	80,000	80,000	95,060
	Payroll Taxes	-	-	-	76,482
	Benefits Expenses	474,461	542,754	567,122	430,640
5108	Regulatory Requirements	(3)	1,500	1,800	1,800
5116	Automobile and Vehicle Use	113,202	207,000	200,000	-
5201	Outside Services	60,105	80,000	65,000	75,000
5210	Equipment Rental	1,653	-	-	5,000
5211	Research and Monitoring	34,718	32,000	34,000	34,000
5301	Materials and Supplies	325,111	230,000	235,000	248,000
5302	Control Valves - Materials	10,252	10,000	10,000	10,000
5303	Safety Materials	4,515	6,000	3,500	4,000
5306	Meter Replacement	-	-	-	250,000
5307	Equipment less than \$5,000	16,625	16,000	26,000	30,000
5402	Fire Hydrant Maintenance	9,521	15,000	10,000	10,000
5403	Reservoir Maintenance Program	35,051	75,000	60,000	60,000
5404	Control Valves - Outside Services	9,107	10,000	10,000	10,000
5407	General Repairs	1,214	30,000	35,000	37,500
5413	New Meter/Service Installation	(5,241)	-	-	-
5501	Electricity	7,988	8,200	8,400	10,000
Total Transmission And Distribution		\$ 2,018,132	\$ 2,250,279	\$ 2,275,530	\$ 2,312,943

**Jurupa Community Services District
Water Fund - Operating Expenses - Fund 100
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
<u>Operations-Irrigation (Non-Potable) - Division 431</u>					
5001	Wages and Salaries	\$ 12,083	\$ 13,028	\$ 14,777	\$ 13,365
5003	Overtime Salaries	1,569	-	1,500	1,940
	Payroll Taxes	-	-	-	1,105
	Benefits Expenses	7,508	7,165	9,014	6,274
5116	Automobile and Vehicle Use	3,253	3,000	3,000	-
5201	Outside Services	-	6,000	4,000	4,000
5301	Materials and Supplies	-	2,000	-	-
	Total Irrigation Transmission And Distribution	\$ 24,413	\$ 31,194	\$ 32,290	\$ 26,684
	Total Transmission and Distribution	\$ 2,042,545	\$ 2,281,473	\$ 2,307,820	\$ 2,339,627
Programs					
	Safety	\$ 57,132	\$ 103,903	\$ 111,041	\$ 129,045
	Planning	62,355	160,000	175,000	216,000
	Community Affairs	181,097	156,468	323,323	229,783
	Legislative Affairs	26,426	88,238	70,578	61,540
	Fleet Maintenance	-	-	-	475,170
	Facilities Maintenance	359,005	317,128	403,190	394,788
	Conservation	456,918	528,338	480,573	387,353
	Emergency Preparedness	95,376	109,976	54,742	49,298
	Total Programs	\$ 1,238,309	\$ 1,464,051	\$ 1,618,447	\$ 1,942,978

**Jurupa Community Services District
Water Fund - Operating Expenses - Fund 100
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Administration					
	Board / GM Services Department	\$ 386,006	\$ 1,034,996	\$ 629,959	\$ 832,402
	Finance and Administration Department	1,099,289	1,096,667	1,451,350	1,544,067
	Information Technology Department	509,753	486,666	593,698	600,758
	Human Resources Department	356,544	404,513	505,640	753,394
	Records Retention Department	167,042	206,585	231,602	170,915
	Customer Service Department	1,931,550	1,988,989	2,083,233	1,631,641
	Engineering Department	154,548	183,267	225,378	356,694
	Development Engineering Department	-	-	-	183,623
	Water Operations Department	1,108,250	577,418	650,587	825,582
	Total Administration	<u>\$ 5,712,982</u>	<u>\$ 5,979,101</u>	<u>\$ 6,371,447</u>	<u>\$ 6,899,077</u>

**Jurupa Community Services District
Water Fund - Non Operating Activity
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Non Operating Revenues And Expenses					
Non-Operating Revenues					
4401	Facility Fees	\$ 5,743,385	\$ 4,350,000	\$ 3,071,000	\$ 5,321,580
4501	Interest Income	381,859	534,640	475,000	400,000
4601	Rental Income	5,150	5,600	5,600	5,600
4602	Gain Or Loss on Sale of Assets	16,220	-	-	-
4605	Miscellaneous Income	223,791	2,000	10,000	25,000
	Transfer from Unrestricted Reserves		3,448,451	2,780,462	3,396,116
	Total Non - Operating Revenues	<u>\$ 6,370,405</u>	<u>\$ 8,340,691</u>	<u>\$ 6,342,062</u>	<u>\$ 9,148,296</u>
<u>Non - Operating Debt Service - Division 901</u>					
6001	Long Term Debt Principal	\$ 632,303	\$ 632,324	\$ 647,000	\$ 701,787
6002	Interest on Long Term Debt	1,236,574	1,323,522	1,308,000	1,281,258
6003	Amortized Debt Expense	27,263	14,900	27,300	27,300
	Total Debt Service	<u>\$ 1,896,140</u>	<u>\$ 1,970,745</u>	<u>\$ 1,982,300</u>	<u>\$ 2,010,345</u>
<u>Non - Operating Expenses - Division 902</u>					
6005	Fiscal Agent Fees	\$ 3,355	\$ 4,200	\$ 4,200	\$ 4,200
6006	Investment and Arbitrage Expense	2,925	4,300	2,700	2,700
6007	Unrealized Gain / Loss	139,643	-	-	-
	Transfer to Designated Reserves	-	-	-	-
6101	Capital Operations & Maintenance Expenses	843,623	10,483,745	8,121,810	10,689,740
	Total Non - Operating Expenses	<u>989,546</u>	<u>10,492,245</u>	<u>8,128,710</u>	<u>10,696,640</u>
	Total Non - Operating Revenues And Expenses	<u>\$ 3,484,719</u>	<u>\$ (4,122,299)</u>	<u>\$ (3,768,948)</u>	<u>\$ (3,558,689)</u>



Sewer Operational Budget

**Jurupa Community Services District
Sewer Fund Summary - Fund 200
FY 2014-2015 Budget**

Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Operations				
Operating Revenue				
Sewer Services	\$ 14,682,860	\$ 14,972,799	\$ 16,108,073	\$ 17,439,100
Total Operating Revenue	<u>\$ 14,682,860</u>	<u>\$ 14,972,799</u>	<u>\$ 16,108,073</u>	<u>\$ 17,439,100</u>
Operating Expenses				
Collection Systems	\$ 897,368	\$ 1,342,885	\$ 1,380,650	\$ 1,165,536
Lift Stations	1,035,026	1,011,060	1,169,132	1,128,654
Pretreatment	398,750	370,151	428,646	429,878
Sewer Treatment Programs	5,677,536	6,070,500	6,056,000	6,242,100
Customer Service	320,542	386,125	447,964	691,268
General Administration	313,461	379,084	458,308	407,910
Total Operating Expenses	<u>10,879,978</u>	<u>11,396,135</u>	<u>12,366,563</u>	<u>13,403,272</u>
Net Gain/(Loss) Sewer Operating	<u>\$ 3,802,882</u>	<u>\$ 3,576,664</u>	<u>\$ 3,741,510</u>	<u>\$ 4,035,828</u>
Non - Operating Revenue				
Property Taxes	\$ 2,388,826	\$ 1,999,000	\$ 2,203,000	\$ 1,857,000
Interest and Other Revenue	5,945,879	4,488,997	3,329,300	4,544,030
Transfer from Unrestricted Reserves/Bond proceeds	-	252,546	903,982	-
Total Non Operating Revenues	<u>\$ 8,334,705</u>	<u>\$ 6,740,543</u>	<u>\$ 6,436,282</u>	<u>\$ 6,401,030</u>
Non - Operating Expenses				
Other Non - Operating Expense / Uses	178,439	22,250	20,800	17,800
Principal on Long term Debt	1,243,985	1,077,219	1,082,220	1,127,107
Interest on Long Term Debt	1,438,663	1,925,099	1,891,947	1,754,401
Transfer to Designated Reserves	-	-	-	2,152,126
Capital Operations & Maintenance Expenses	108,311	7,043,940	6,924,390	5,163,060
Tax Transfer Out	248,700	248,700	258,435	222,364
Total Non - Operating Expenses	<u>3,218,098</u>	<u>10,317,208</u>	<u>10,177,792</u>	<u>10,436,858</u>
Net Gain/(Loss) Sewer Non - Operating	<u>5,116,607</u>	<u>(3,576,665)</u>	<u>(3,741,510)</u>	<u>(4,035,828)</u>
Net Gain/(Loss) Sewer Department	<u>\$ 8,919,489</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Jurupa Community Services District
Sewer Fund - Operating Revenues
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Sewer Service					
4101	Sewer Base Charge	\$ 14,634,604	\$ 10,933,153	\$ 12,471,311	\$ 8,300,000
4102	Sewer Variable Rate	-	-	-	5,360,000
4103	Sewer Repair and Replacement Revenue	-	2,029,266	2,267,662	2,470,000
4106	IEBL Revenue	47,012	2,000,000	1,360,000	1,290,000
4107	Sewer Inspections	(352)	2,280	700	2,500
4108	Sewer User Permits	3,959	6,000	6,500	6,500
4109	Other Sewer Services	(1,190)	1,000	100	100
4110	Riverside Treatment Charge	-	-	-	10,000
	Pretreatment Inspections	(1,173)	1,100	1,800	-
	Total Sewer Service	<u>\$ 14,682,860</u>	<u>\$ 14,972,799</u>	<u>\$ 16,108,073</u>	<u>\$ 17,439,100</u>

**Jurupa Community Services District
Sewer Fund - Operating Expenses - Fund 200
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
	Sewer Collection Expenses				
	<u>Riverside Zone - Division 500</u>				
5001	Wages and Salaries	\$ 321,178	\$ 304,144	\$ 327,432	\$ 328,654
5003	Overtime Salaries	19,255	35,000	30,000	22,000
	Payroll Taxes	-	-	-	27,112
	Benefits Expenses	165,050	186,529	199,733	165,273
5108	Regulatory Requirements	5,435	5,000	6,000	7,000
5116	Automobile and Vehicle Use	72,555	250,000	200,000	-
5201	Outside Services	46,218	50,000	50,000	50,000
5210	Equipment Rental	-	2,000	2,000	2,000
5211	Research and Monitoring	6,605	7,000	7,500	7,500
5301	Materials and Supplies	51,690	45,000	35,000	50,000
5303	Safety Materials	15,699	12,500	12,500	16,000
5304	Chemicals	1,169	-	2,500	-
5307	Equipment less than \$5,000	6,894	10,000	35,000	25,000
5407	General Repairs	1,324	10,000	10,000	5,000
5501	Electricity	-	-	-	2,000
5502	Water	3,299	7,500	10,000	5,500
	Total Riverside Zone	<u>\$ 716,371</u>	<u>\$ 924,673</u>	<u>\$ 927,665</u>	<u>\$ 713,039</u>

**Jurupa Community Services District
Sewer Fund - Operating Expenses - Fund 200
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
<u>IEBL (Inland Empire Brine Line) - Division 501</u>					
5001	Wages and Salaries	17,772	56,386	60,521	59,803
5003	Overtime Salaries	5,928	7,500	8,000	8,000
	Payroll Taxes	-	-	-	4,897
	Benefits Expenses	12,243	35,137	36,918	31,092
5108	Regulatory Requirements	9,920	10,000	11,000	11,500
5116	Automobile and Vehicle Use	2,677	5,000	4,000	-
5201	Outside Services	827	5,000	5,000	15,000
5210	Equipment Rental	-	1,000	1,000	2,000
5211	Research and Monitoring	11,970	8,000	16,000	22,000
5301	Materials and Supplies	3,775	2,500	5,000	5,000
5304	Chemicals	-	2,500	2,500	-
5307	Equipment less than \$5,000	123	1,000	1,000	1,000
5407	General Repairs	1,324	5,000	5,000	5,000
	Total IEBL Zone	<u>\$ 66,559</u>	<u>\$ 139,023</u>	<u>\$ 155,939</u>	<u>\$ 165,292</u>
<u>Western Riverside County Regional Wastewater Authority - WRCRWA - Division 502</u>					
5001	Wages and Salaries	35,646	118,735	128,600	130,575
5003	Overtime Salaries	4,576	3,000	3,000	3,000
	Payroll Taxes	-	-	-	10,620
	Benefits Expenses	21,189	66,954	78,446	66,510
5108	Regulatory Requirements	8,474	7,500	9,000	9,000
5116	Automobile and Vehicle Use	5,804	32,500	30,000	-
5201	Outside Services	5,280	5,000	5,000	25,000
5210	Equipment Rental	107	2,000	2,000	2,000
5211	Research and Monitoring	14,565	15,000	15,000	12,000
5301	Materials and Supplies	11,356	10,000	10,000	15,000
5304	Chemicals	1,169	2,500	-	-
5307	Equipment less than \$5,000	3,552	5,000	5,000	5,000
5407	General Repairs	5,374	10,000	10,000	7,500
5501	Electricity	(2,654)	1,000	1,000	1,000
	Total WRCRWA Zone	<u>\$ 114,438</u>	<u>\$ 279,189</u>	<u>\$ 297,045</u>	<u>\$ 287,205</u>
	Total Sewer Collection Expenses	<u>\$ 897,368</u>	<u>\$ 1,342,885</u>	<u>\$ 1,380,650</u>	<u>\$ 1,165,536</u>

**Jurupa Community Services District
Sewer Fund - Operating Expenses - Fund 200
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Sewer Lift Stations Expenses					
<u>Riverside Zone - Division 503</u>					
5001	Wages and Salaries	\$ 130,971	\$ 137,791	\$ 143,129	\$ 147,298
5003	Overtime Salaries	42,890	25,000	30,000	30,000
	Payroll Taxes	-	-	-	12,098
	Benefits Expenses	94,506	89,535	87,309	78,870
5108	Regulatory Requirements	2,549	1,000	2,000	3,000
5116	Automobile and Vehicle Use	31,030	75,000	65,000	-
5201	Outside Services	32,138	20,000	30,000	40,000
5210	Equipment Rental	-	1,000	1,000	-
5301	Materials and Supplies	43,020	60,000	60,000	75,000
5303	Safety Materials	1,551	-	-	-
5304	Chemicals	142,652	100,000	120,000	160,000
5307	Equipment less than \$5,000	1,835	6,000	31,000	32,600
5407	General Repairs	25,386	30,000	30,000	31,500
5501	Electricity	180,436	160,000	180,000	175,000
5502	Water	-	-	-	20,000
	Total Riverside Zone	\$ 728,964	\$ 705,326	\$ 779,437	\$ 805,366
<u>Western Riverside County Regional Wastewater Authority - WRCRWA - Division 504</u>					
5001	Wages and Salaries	64,200	71,345	71,394	78,459
5003	Overtime Salaries	26,217	8,000	30,000	30,000
	Payroll Taxes	-	-	-	6,431
	Benefits Expenses	49,389	43,640	43,551	41,148
5108	Regulatory Requirements	3,651	2,500	2,500	4,000
5116	Automobile and Vehicle Use	17,482	18,000	20,000	-
5201	Outside Services	28,498	20,000	45,000	25,000
5301	Materials and Supplies	13,983	20,000	20,000	15,000
5303	Safety Materials	1,050	-	-	-
5307	Equipment less than \$5,000	1,878	2,250	2,250	2,250
5407	General Repairs	40,615	50,000	75,000	50,000
5501	Electricity	59,099	70,000	80,000	70,000
5502	Water	-	-	-	1,000
	Total WRCRWA Zone	\$ 306,062	\$ 305,735	\$ 389,695	\$ 323,288
	Total Sewer Lift Stations Expenses	\$ 1,035,026	\$ 1,011,060	\$ 1,169,132	\$ 1,128,654

**Jurupa Community Services District
Sewer Fund - Operating Expenses - Fund 200
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Pretreatment Expenses					
<u>Riverside Zone - Division 510</u>					
5001	Wages and Salaries	\$ 60,295	\$ 34,649	\$ 36,940	\$ 88,188
5003	Overtime Salaries	1,043	1,000	1,250	1,250
	Payroll Taxes	-	-	-	7,169
	Benefits Expenses	20,000	19,332	22,533	47,403
5116	Automobile and Vehicle Use	5,610	1,500	1,500	-
5211	Research and Monitoring	13,420	13,000	11,000	14,000
5301	Materials and Supplies	1,121	2,000	2,000	2,000
5307	Equipment less than \$5,000	-	-	6,000	2,500
	Total Riverside Zone	<u>\$ 101,489</u>	<u>\$ 71,481</u>	<u>\$ 81,223</u>	<u>\$ 162,510</u>
<u>IEBL (Inland Empire Brine Line) - Division 511</u>					
5001	Wages and Salaries	104,303	106,447	113,462	83,526
5003	Overtime Salaries	3,812	3,500	7,500	7,500
	Payroll Taxes	-	-	-	6,691
	Benefits Expenses	58,935	60,471	69,212	41,641
5116	Automobile and Vehicle Use	8,547	9,000	6,000	-
5201	Outside Services	2,350	1,000	28,000	15,000
5211	Research and Monitoring	75,285	60,000	65,000	60,000
5301	Materials and Supplies	80	21,000	15,000	15,800
5307	Equipment less than \$5,000	-	-	6,000	9,000
	Total IEBL Zone	<u>\$ 253,312</u>	<u>\$ 261,418</u>	<u>\$ 310,174</u>	<u>\$ 239,158</u>
<u>Western Riverside County Regional Wastewater Authority - WRCRWA - Division 512</u>					
5001	Wages and Salaries	26,054	19,211	20,652	16,646
5003	Overtime Salaries	549	2,500	1,500	1,500
	Payroll Taxes	-	-	-	1,323
	Benefits Expenses	13,713	11,941	12,598	8,241
5116	Automobile and Vehicle Use	3,633	3,000	2,000	-
5301	Materials and Supplies	-	600	500	500
	Total WRCRWA Zone	<u>\$ 43,949</u>	<u>\$ 37,252</u>	<u>\$ 37,250</u>	<u>\$ 28,210</u>
	Total Pretreatment Expenses	<u><u>\$ 398,750</u></u>	<u><u>\$ 370,151</u></u>	<u><u>\$ 428,646</u></u>	<u><u>\$ 429,878</u></u>

**Jurupa Community Services District
Sewer Fund - Operating Expenses - Fund 200
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Sewer Treatment Expenses					
<u>Riverside Zone - Division 513</u>					
5801	City Of Riverside Treatment	\$ 2,008,984	\$ 1,700,000	\$ 1,950,000	\$ 1,850,000
5802	City Of Riverside Surcharges	325,085	220,000	350,000	350,000
5803	City Of Riverside - Outside Services	20,798	21,000	21,000	21,700
	City of Riverside - Lab Fees				
<u>IEBL (Inland Empire Brine Line) - Division 514</u>					
5804	Brine Line Sewer Treatment	1,116,483	1,800,000	1,360,000	1,290,000
<u>Western Riverside County Regional Wastewater Authority - WRCRWA - Division 515</u>					
5805	Eastvale SARI	132,728	70,000	9,000	5,400
5806	WRCRWA Treatment Charges - Outside Services	1,920,464	2,152,000	2,250,000	2,500,000
5807	WRCRWA Administrative Charges	152,994	105,000	116,000	225,000
	Regulatory Requirements	-	2,500	-	-
Total Other Agencies - Treatment		<u>\$ 5,677,536</u>	<u>\$ 6,070,500</u>	<u>\$ 6,056,000</u>	<u>\$ 6,242,100</u>
Total Sewer Treatment Expenses		<u><u>\$ 5,677,536</u></u>	<u><u>\$ 6,070,500</u></u>	<u><u>\$ 6,056,000</u></u>	<u><u>\$ 6,242,100</u></u>
Programs					
	Safety Program	\$ 17,579	\$ 31,970	\$ 38,119	\$ 44,299
	Planning	12,268	40,000	40,000	54,000
	Community Affairs	55,722	48,144	110,991	78,881
	Legislative Affairs	8,131	27,150	24,228	21,126
	Fleet Maintenance	-	-	-	285,102
	Facilities Maintenance	88,769	79,282	100,798	98,697
	Conservation Program	114,229	132,085	120,143	96,838
	Emergency Preparedness	23,844	27,494	13,685	12,325
Total Programs		<u>\$ 320,542</u>	<u>\$ 386,125</u>	<u>\$ 447,964</u>	<u>\$ 691,268</u>

**Jurupa Community Services District
Sewer Fund - Operating Expenses - Fund 200
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Administration					
	Board / GM Services Department	\$ 184,427	\$ 318,460	\$ 216,254	\$ 285,750
	Finance and Administration Department	335,414	337,436	498,225	530,053
	Information Technology Department	155,838	149,743	203,807	206,230
	Human Resources Department	106,490	124,466	173,578	258,628
	Records Retention Department	50,836	63,565	79,505	58,672
	Customer Service Department	313,461	379,084	458,308	407,910
	Engineering Department	348,276	427,624	525,881	832,286
	Development Engineering	-	-	-	183,623
	Sewer Operations Department	1,056,014	415,036	728,613	982,684
	Total Administration	<u>\$ 2,550,756</u>	<u>\$ 2,215,414</u>	<u>\$ 2,884,171</u>	<u>\$ 3,745,837</u>

**Jurupa Community Services District
Sewer Fund - Non Operating Activity
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Non Operating Revenues And Expenses					
Property Tax Revenues					
4301	Secured Property Taxes	\$ 2,246,419	\$ 1,989,000	\$ 2,060,000	\$ 1,740,000
4302	Unsecured Property Taxes	109,800	-	110,000	91,000
4303	Homeowners Property Tax Relief	32,607	10,000	33,000	26,000
	Total Property Taxes	<u>\$ 2,388,826</u>	<u>\$ 1,999,000</u>	<u>\$ 2,203,000</u>	<u>\$ 1,857,000</u>
Interest And Other Revenues					
4401	Facility Fees	\$ 4,940,340	\$ 3,912,420	\$ 3,067,300	\$ 4,332,030
4501	Interest Income	198,686	563,876	250,000	200,000
4601	Rental Income	12,524	10,201	12,000	12,000
4602	Gain Or Loss On Sale Of Assets	1,185	-	-	-
4605	Miscellaneous Income	793,144	2,500	-	-
	Transfer from Unrestricted Reserves	-	252,546	903,982	-
	Total Interest And Other Revenues	<u>5,945,879</u>	<u>4,741,543</u>	<u>4,233,282</u>	<u>4,544,030</u>
	Total Sewer Non-Operating Revenues	<u><u>\$ 8,334,705</u></u>	<u><u>\$ 6,740,543</u></u>	<u><u>\$ 6,436,282</u></u>	<u><u>\$ 6,401,030</u></u>

**Jurupa Community Services District
Sewer Fund - Non Operating Activity
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
	Non-Operating Debt Service - Division 901				
6001	Long Term Debt Principal	1,243,985	1,077,219	1,082,219	1,127,107
6002	Interest On Long Term Debt	1,452,510	1,940,849	1,905,946	1,768,401
6003	Amortization Debt Expense	(13,847)	(15,750)	(14,000)	(14,000)
	Total Debt Service	<u>2,682,648</u>	<u>3,002,318</u>	<u>2,974,165</u>	<u>2,881,508</u>
	Non-Operating Expenses - Division 902				
6005	Fiscal Agent Fees	3,355	12,000	12,000	10,000
6006	Investment And Arbitrage Expense	2,925	4,050	2,700	2,700
6007	Unrealized Gain / Loss - Series A 2010	169,664	-	-	-
6010	Other Non Operating Expense	-	2,000	2,000	1,000
6011	Tax Collection Expense	2,495	4,200	4,100	4,100
	Transfer to Designated Reserves	-	-	-	2,152,126
6101	Capital Operations & Maintenance Expenses	108,311	7,043,940	6,924,390	5,163,060
7002	Tax Revenue Transfer To/From Others - <i>Note 1</i>	248,700	248,700	258,435	222,364
	Total Non-Operating Expenses	<u>535,450</u>	<u>7,314,890</u>	<u>7,203,625</u>	<u>7,555,350</u>
	Total Sewer Non-Operating Expenses	<u>\$ 3,218,098</u>	<u>\$ 10,317,208</u>	<u>\$ 10,177,790</u>	<u>\$ 10,436,858</u>

Note 1: Transfer to Graffiti and Street Lighting



Eastvale Parks Budget

**Jurupa Community Services District
Eastvale Parks Summary
FY 2014-2015 Budget**

Description	Actual As Of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
<u>Total Revenue</u>	\$ 7,617,549	\$ 7,469,623	\$ 7,795,039	\$ 8,356,442
<u>Park Operations</u>	992,125	801,168	925,575	1,166,660
<u>Park Maintenance</u>	2,038,699	2,196,779	2,434,944	2,401,916
<u>General Landscaping Maintenance</u>	1,676,226	1,668,886	1,908,532	1,829,774
<u>Recreation</u>	1,012,434	724,324	855,208	986,793
<u>Reservations</u>	93,631	108,658	102,810	92,938
<u>Community Events</u>	253,863	148,654	180,577	196,995
<u>Programs</u>	61,074	80,449	75,364	252,809
<u>Administration</u>	1,381,965	1,188,206	1,056,663	1,253,682
<u>Total Expenses</u>	\$ 7,510,017	\$ 6,917,123	\$ 7,539,671	\$ 8,181,569
Non Operating Revenues	\$ -	\$ 1,285,104	\$ 46,367	\$ 134,691
Non Operating Expenses	398,079	1,837,604	301,735	309,564
<u>Net Gain / Loss</u>	\$ (290,547)	\$ -	\$ -	\$ -

**Jurupa Community Services District
Parks and Landscape Fund - Fund 300
FY 2014-2015 Budget**

Description	Actual As Of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
<u>Revenue - Recreation</u>				
4201	\$ 15,489	\$ 31,000	\$ 31,000	\$ 31,930
4202	750	8,200	-	2,500
4203	-	-	-	7,610
4204	1,113,645	858,639	935,595	993,000
4205	26,381	23,200	18,000	18,540
4206	1,245	141,826	75,640	77,909
	<u>\$ 1,157,510</u>	<u>\$ 1,062,865</u>	<u>\$ 1,060,235</u>	<u>\$ 1,131,489</u>
<u>Revenue - Assessment</u>				
4320	6,278,710	6,074,970	6,436,500	6,800,000
	<u>\$ 6,278,710</u>	<u>\$ 6,074,970</u>	<u>\$ 6,436,500</u>	<u>\$ 6,800,000</u>
<u>Revenue - Other</u>				
4207	\$ 29,244	\$ 73,604	\$ 56,500	\$ 58,195
4208	-	-	-	7,500
4209	150	-	-	10,000
4210	-	-	-	42,000
4211	-	-	-	80,000
4501	24,203	92,500	60,000	40,000
4601	127,732	165,684	181,804	187,258
	<u>\$ 181,329</u>	<u>\$ 331,788</u>	<u>\$ 298,304</u>	<u>\$ 424,953</u>
	<u>\$ 7,617,549</u>	<u>\$ 7,469,623</u>	<u>\$ 7,795,039</u>	<u>\$ 8,356,442</u>
Total Revenues				

**Jurupa Community Services District
Parks and Landscape Fund - Fund 300
FY 2014-2015 Budget**

Description	Actual As Of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
EXPENSES				
<u>PARK OPERATIONS</u>				
<u>Operations - Division 600</u>				
5001	\$ 119,841	\$ 125,073	\$ 129,852	\$ 210,943
5002	748	-	92,714	77,146
5003	3,122	1,100	2,500	4,000
	-	-	-	24,577
	63,725	69,395	89,909	121,494
5105	66	1,600	-	-
5116	11,709	3,400	3,400	-
5201	416,368	278,718	295,000	295,000
5209	7,230	10,700	5,500	5,500
5301	55,330	19,700	24,500	69,000
5501	286,006	193,482	238,200	315,000
5502	27,980	94,300	40,300	40,300
5602	-	3,700	3,700	3,700
Total for Operations	\$ 992,125	\$ 801,168	\$ 925,575	\$ 1,166,660
<u>Recreation - Division 610</u>				
5001	\$ 95,586	\$ 84,262	\$ 117,889	\$ 115,172
5002	459,417	302,283	341,798	425,600
5003	4,671	500	3,000	7,980
	-	-	-	9,636
	108,682	81,503	111,356	105,180
5105	107	2,950	-	1,200
5107	479	-	625	625
5110	11,534	43,492	22,600	14,200
5116	-	2,500	500	-
5201	223,179	103,644	158,000	207,500
5212	58,201	50,850	55,700	55,700
5301	50,578	52,340	43,740	44,000
Total for Recreation	\$ 1,012,434	\$ 724,324	\$ 855,208	\$ 986,793

**Jurupa Community Services District
Parks and Landscape Fund - Fund 300
FY 2014-2015 Budget**

Description	Actual As Of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
<u>Reservations - Division 611</u>				
5001 Reservation Salaries	\$ 48,641	\$ 49,022	\$ 46,950	\$ 40,045
5002 Part Time Salaries	6,069	6,830	11,831	11,831
5003 Overtime Salaries	5,686	100	1,000	-
Payroll Taxes	-	-	-	3,320
Benefits Expense	31,293	27,805	27,188	20,402
5201 Outside Services	1,522	19,700	15,340	15,340
5301 Materials and Supplies	420	5,200	500	2,000
Total for Reservations	\$ 93,631	\$ 108,658	\$ 102,810	\$ 92,938
<u>Community Events - Division 612</u>				
5001 Community Events Salaries	\$ 49,216	\$ 36,668	\$ 44,544	\$ 38,388
5002 Part Time Salaries	10,068	4,554	5,452	12,000
5003 Overtime Salaries	33,567	10,000	17,000	30,020
Payroll Taxes	-	-	-	3,196
Benefits Expense	48,307	26,193	25,128	19,539
5201 Outside Services	81,528	54,440	68,390	68,390
5212 Printing	3,347	5,650	3,462	3,462
5301 Materials and Supplies	27,830	11,150	16,600	22,000
Total for Community Events	\$ 253,863	\$ 148,654	\$ 180,577	\$ 196,995
TOTAL FOR PARK OPERATIONS	\$ 2,352,053	\$ 1,782,804	\$ 2,064,169	\$ 2,443,386

**Jurupa Community Services District
Parks and Landscape Fund - Fund 300
FY 2014-2015 Budget**

Description	Actual As Of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015	
<u>MAINTENANCE</u>					
<u>Park Maintenance - Division 601</u>					
5001	Park Maintenance Salaries	\$ 499,998	\$ 398,031	\$ 441,962	\$ 439,528
5002	Part Time Salaries	79,180	56,351	121,218	94,690
5003	Overtime Salaries	24,547	21,218	27,500	27,500
	Payroll Taxes	-	-	-	45,430
	Benefits Expense	267,966	237,090	257,068	258,946
5105	Training	-	5,000	2,000	2,000
5115	Vehicle and Equipment Charges	54,355	113,122	113,122	-
5201	Outside Services	407,968	406,850	406,850	458,571
5209	Uniforms	718	7,000	7,000	7,000
5210	Equipment Rental	-	6,000	6,000	3,319
5301	Materials and Supplies	199,879	196,267	215,894	238,650
5303	Safety Materials	-	6,750	6,750	6,750
5407	General Repairs	39,618	125,000	129,000	129,000
5410	Tree Trimming	-	12,500	12,500	13,500
5411	Planting Repairs	1,638	50,000	55,000	55,000
5412	Irrigation Repairs	40,208	30,000	30,000	30,000
5502	Water	422,624	525,600	603,081	592,032
	Total for Park Maintenance	\$ 2,038,699	\$ 2,196,779	\$ 2,434,944	\$ 2,401,916
<u>General Frontage Maintenance - Division 602</u>					
5201	Outside Services - Contracts	991,837	989,819	1,088,801	1,066,375
5301	Materials and Supplies	\$ 2,067	2,000	2,000	4,048
5407	General Repairs	-	20,000	-	-
5410	Tree Trimming	131,544	112,363	123,599	120,000
5411	Planting Repairs	78,916	90,000	-	75,000
5412	Irrigation Repairs	37,810	40,000	60,000	63,800
5501	Electricity	30,188	28,918	29,810	35,314
5502	Water	403,864	385,786	604,322	465,237
	Total for General Landscaping Maintenance	\$ 1,676,226	\$ 1,668,886	\$ 1,908,532	\$ 1,829,774
	TOTAL FOR MAINTENANCE	\$ 3,714,925	\$ 3,865,665	\$ 4,343,476	\$ 4,231,690

**Jurupa Community Services District
Parks and Landscape Fund - Fund 300
FY 2014-2015 Budget**

Description	Actual As Of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Programs				
Safety Program	13,184	23,978	16,573	19,260
Community Affairs	41,792	36,108	48,257	34,296
Legislative Affairs	6,098	20,363	10,534	9,185
Fleet Services	-	-	-	190,068
Programs	<u>\$ 61,074</u>	<u>\$ 80,449</u>	<u>\$ 75,364</u>	<u>\$ 252,809</u>
Administration - Division 107				
Board / GM Services	138,320	238,845	94,024	124,239
Finance and Administration Department	251,561	253,077	216,619	230,458
Information Technology Department	\$ 109,160	112,307	88,612	89,665
Human Resources Department	79,868	93,349	75,469	112,447
Records Retention Department	38,127	47,674	34,568	25,510
Parks Department	764,929	442,954	547,371	671,364
Administration	<u>\$ 1,381,965</u>	<u>\$ 1,188,206</u>	<u>\$ 1,056,663</u>	<u>\$ 1,253,682</u>
Non Operating Revenues				
Transfer from Unrestricted Reserves/Bond proceeds	\$ -	\$ 1,285,104	\$ 46,367	\$ 134,691
Total	<u>\$ -</u>	<u>\$ 1,285,104</u>	<u>\$ 46,367</u>	<u>\$ 134,691</u>
Non Operating Expenses				
6001 Principal - Long Term Note	-	372,000	-	-
6101 Capital Operations & Maintenance Expenses	398,079	1,295,910	122,300	161,200
7002 Transfer to Graffiti	\$ 135,755	\$ 169,694	\$ 179,435	\$ 148,364
Transfer from Unrestricted Reserves/Bond proceeds	-	-	-	-
Total	<u>\$ 398,079</u>	<u>\$ 1,837,604</u>	<u>\$ 301,735</u>	<u>\$ 309,564</u>



Departmental Budgets

**Jurupa Community Services District
Board / GM Services
FY 2014-2015 Budget**

Account Fund 101 Div 100	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
5001	Wages and Salaries	\$ 391,703	\$ 669,711	\$ 305,427	\$ 408,515
5003	Overtime Salaries	5,421	5,000	7,000	7,000
	Payroll Taxes	-	-	-	32,377
	Benefits Expenses	212,764	371,091	186,310	228,899
	Director's Benefits	9,828	25,000	25,000	25,000
5008	Directors Fees	28,250	36,000	36,000	36,000
5102	Travel - Directors	4,885	32,500	32,500	32,500
5104	Employee Conferences and Seminars	922	15,000	15,000	15,500
5105	Employee Training	7,765	5,000	3,000	3,000
5106	Postage	-	20,000	20,000	20,000
5107	Memberships, Dues, and Publications	34,840	35,000	40,000	45,000
5110	Rents and Leases	6,952	15,000	15,000	15,000
5111	Election Expense	80,264	93,000	-	120,000
5115	Office Supplies	28,420	60,000	50,000	50,000
5201	Outside Services	31,433	40,000	40,000	40,000
5202	Engineering Services	3,434	5,000	5,000	5,000
5204	Legal Services	33,115	90,000	90,000	90,000
5207	Strategic Planning	-	20,000	15,000	15,000
5301	Materials and Supplies	16,368	35,000	35,000	35,000
5506	Wireless Phone	23,125	5,000	5,000	3,600
5604	Software Maintenance	2,430	10,000	10,000	10,000
6010	Other Expenses	214	5,000	5,000	5,000

	\$ 922,133		\$ 1,592,302		\$ 940,237		\$ 1,242,391
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**Jurupa Community Services District
Finance and Administration
FY 2014-2015 Budget**

Account Number Fund 101 Div 101	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
5001	Wages and Salaries	\$ 690,725	\$ 694,637	\$ 878,651	\$ 947,529
5002	Intern / Part time Salaries	1,419	10,400	10,400	10,400
5003	Overtime Salaries	981	-	500	1,000
	Payroll Taxes	-	-	-	71,589
	Benefits Expense	367,655	383,250	537,177	396,760
5104	Employee Conferences and Seminars	1,406	7,500	7,500	7,500
5105	Employee Training	6	2,500	2,500	2,500
5107	Memberships, Dues, and Publications	1,632	2,500	4,000	5,000
5109	Insurance Expense	390,106	356,693	400,000	480,000
5112	Education Reimbursements	-	500	500	500
5115	Office Supplies	3,031	15,000	10,000	10,000
5201	Outside Services	90,082	153,400	179,066	220,000
5202	Engineering Services (Webb work on COP's)	-	5,000	-	-
5203	Auditing Services	48,576	25,000	30,000	40,000
5204	Legal Services	11,787	12,000	20,000	20,000
5206	Other Professional Services	32,376	5,000	5,000	5,000
5209	Uniforms	423	300	400	800
5212	Printing	1,562	3,000	3,000	4,000
5301	Materials and Supplies	2,144	1,000	500	1,000
5407	General Repairs	-	1,000	-	-
5506	Wireless Phones	817	3,000	2,000	-
5604	Software Maintenance	27,216	4,500	74,000	80,000
6010	Other Expenses	391	1,000	1,000	1,000
Total Expenses		\$ 1,672,335	\$ 1,687,180	\$ 2,166,194	\$ 2,304,578

**Jurupa Community Services District
Information Technology
FY 2014-2015 Budget**

Account Number Fund 101 Div 102	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
5001	Wages and Salaries	\$ 184,732	\$ 181,751	\$ 258,218	\$ 332,252
5002	Intern / Part Time Salaries	9,412	10,712	10,400	20,800
5003	Overtime Salaries	845	-	-	-
	Payroll Taxes	-	-	-	22,579
	Benefits Expenses	96,965	105,855	158,713	136,143
5104	Employee Conferences and Seminars	7,364	6,000	4,000	10,000
5105	Employee Training	4,699	4,700	3,860	13,000
5107	Memberships, Dues, and Publications	7,749	7,240	7,800	8,700
5115	Office Supplies	823	1,000	1,000	3,000
5201	Outside Services	254,737	289,500	219,073	80,000
5204	Legal Services	5,646	3,000	3,000	1,000
5210	Equipment Rental	-	-	-	35,000
5506	Wireless Phones	6,622	2,880	86,880	1,000
5507	Internet	-	-	-	98,400
5601	IT Equipment	15,370	16,650	21,300	15,000
5603	Software Licensing	184,228	118,428	111,873	50,100
5604	Software Maintenance	-	-	-	69,680
Total Expenses		\$ 779,192	\$ 747,716	\$ 886,117	\$ 896,654

**Jurupa Community Services District
Human Resources
FY 2014-2015 Budget**

Account Number		Actuals as of	Adopted	Adopted	Adopted
Fund 101 Div. 103	Description	June 30, 2013	Budget	Budget	Budget
			FY 2012-2013	FY 2013-2014	FY 2014-2015
5001	Wages and Salaries	\$ 270,584	\$ 200,621	\$ 288,290	\$ 231,013
5002	Intern / Part Time Salaries	-	10,400	10,400	10,400
5003	Overtime Salaries	367	1,500	1,000	1,000
	Payroll Taxes	-	-	-	18,570
	Benefits Expense	137,686	112,367	177,057	105,996
5062	Worker's Compensation Insurance	-	-	-	500,000
5104	Employee Conferences and Seminars	3,017	7,500	4,500	4,500
5105	Employee Training	1,767	3,500	6,000	6,000
5107	Memberships, Dues, and Publications	499	1,500	800	600
5112	Education Reimbursements	1,046	1,500	3,700	3,000
5113	Employee Recognition Events	13,617	35,000	35,000	35,000
5115	Office Supplies	590	3,500	3,500	3,500
5201	Outside Services	9,988	25,000	25,000	25,000
5204	Legal Services	34,583	135,000	110,000	100,000
5206	Other Professional Services	54,361	75,000	75,000	60,000
5301	Materials and Supplies	966	3,500	8,000	8,000
5506	Wireless Phone	190	1,440	1,440	1,440
5604	Software Maintenance	3,190	5,000	5,000	10,450
Total Expenses		\$ 532,451	\$ 622,328	\$ 754,687	\$ 1,124,469

**Jurupa Community Services District
Records Retention
FY 2014-2015 Budget**

Account Fund 101 Div 104	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
5001	Wages and Salaries	\$ 129,355	\$ 164,548	\$ 176,506	\$ 121,843
5002	Overtime Salaries	458	500	-	100
	Payroll Taxes	-	-	-	9,878
	Benefits Expenses	68,551	90,776	107,669	54,777
5104	Employee Conferences and Seminars	722	1,500	1,000	2,000
5105	Employee Training	-	2,000	2,000	1,000
5107	Memberships, Dues, and Publications	430	1,000	1,000	1,000
5115	Office Supplies	3,988	10,000	5,000	5,000
5201	Outside Services	43,193	32,500	30,000	42,000
5204	Legal Services	580	2,500	1,500	1,500
5604	Software Maintenance	6,390	10,000	20,000	15,000
6010	Other Expenses	514	2,500	1,000	1,000
Total Expense		\$ 254,181	\$ 317,824	\$ 345,675	\$ 255,098

**Jurupa Community Services District
Customer Service
FY 2014-2015 Budget**

Account Number Fund 101 Div 300	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
5001	Wages and Salaries	\$ 804,337	\$ 767,141	\$ 853,287	\$ 812,445
5003	Overtime Salaries	20,039	45,000	27,750	27,750
	Payroll Taxes	-	-	-	67,767
	Benefits Expenses	442,399	446,677	520,505	419,399
5104	Employee Conferences and Seminars	96	3,000	2,500	2,500
5105	Employee Training	60	3,000	1,500	1,500
5106	Postage - Billing Statements	135,135	150,000	100,000	100,000
5107	Memberships, Dues, and Publications	-	1,000	100	100
5115	Office Supplies	14,125	15,750	15,000	15,000
5116	Vehicle Costs	64,693	120,000	120,000	-
5201	Outside Services	243,737	250,000	250,000	200,000
5204	Legal Services	642	5,000	3,000	3,000
5209	Uniforms	2,223	2,600	2,400	2,400
5212	Printing - Billing Statements	49,261	57,000	57,000	50,000
5301	Materials and Supplies	4,631	6,000	6,000	6,000
5307	Equipment less than \$5,000	5,065	3,000	8,000	8,000
5506	Wireless Phones	3,805	5,250	4,500	4,500
5602	Software	-	-	-	40,000
5604	Software Maintenance	21,242	15,000	20,000	29,190
6009	Uncollectable Accounts	183,607	-	300,000	250,000
Total Expenses		\$ 1,995,097	\$ 1,895,418	\$ 2,291,542	\$ 2,039,551

**Jurupa Community Services District
Operation - Sewer
FY 2014-2015 Budget**

Account Number Fund 200 Div 106	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
5001	Wages and Salaries	\$ 322,031	\$ 224,942	\$ 262,120	\$ 187,231
5003	Overtime Salaries	12,481	2,500	10,700	10,700
	Payroll Taxes	-	-	-	14,806
	Benefits Expenses	163,098	125,093	159,893	90,747
5104	Employee Conferences and Seminars	7,929	7,500	8,500	6,000
5105	Employee Training	4,683	3,000	3,000	3,000
5107	Memberships, Dues, and Publications	6,346	5,000	6,900	7,000
5108	Regulatory Requirements	-	500	500	500
5112	Education Reimbursements	-	1,500	1,500	1,500
5114	Post Employment Benefits Expense	111,890	-	-	120,000
5115	Office Supplies	1,542	1,000	1,000	3,000
5116	Vehicle Costs	204	-	-	-
5201	Outside Services	22,867	5,500	7,500	7,500
5202	Engineering Services	50,309	-	-	3,000
5204	Legal Services	309,246	-	240,000	500,000
5209	Uniforms	7,116	7,500	6,000	9,000
5301	Materials and Supplies	11	5,000	-	1,000
5307	Equipment less than \$5,000	-	-	-	1,000
5506	Wireless Phones	4,962	6,000	6,000	6,000
5604	Software Maintenance	17,802	20,000	15,000	10,700
Total Expenses		\$ 1,042,517	\$ 415,036	\$ 728,613	\$ 982,684

**Jurupa Community Services District
Parks Admin Department
FY 2014-2015 Budget**

Account Number Fund 300 Div. 107	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
5001	Wages and Salaries	\$ 322,896	\$ 211,841	\$ 254,578	\$ 268,967
5002	Intern / Part Time Salaries	4,407	10,400	10,400	10,400
5003	Overtime Salaries	1,106	-	400	-
	Payroll Taxes	-	-	-	19,530
	Benefits Expenses	149,886	117,713	156,493	114,417
5104	Employee Conferences and Seminars	1,777	-	-	-
5105	Employee Training	6,562	5,500	7,500	7,500
5107	Memberships, Dues, and Publications	2,907	5,000	5,000	5,500
5114	Post Employment Benefits Expense	142,462	-	-	143,000
5115	Office Supplies	11,083	10,000	5,000	9,000
5201	Outside Services	53,332	35,000	46,000	46,000
5202	Engineering Services	20,043	10,000	15,000	5,000
5204	Legal Services	20,259	25,000	25,000	25,000
5209	Uniforms	5,718		4,000	4,000
5506	Wireless Phones	12,297	7,500	12,000	9,600
5604	Software Maintenance	10,195	5,000	6,000	3,450
Total Expenses		\$ 764,930	\$ 442,954	\$ 547,371	\$ 671,364

**Jurupa Community Services District
Operation - Water
FY 2014-2015 Budget**

Account Number	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 100 Div 105					
5001	Wages and Salaries	\$ 407,003	\$ 244,931	\$ 297,570	\$ 244,131
5003	Overtime Labor	3,420	500	4,500	-
	Payroll Taxes	-	-	-	19,244
	Benefits Expenses	213,910	134,987	181,518	92,457
5104	Employee Conferences and Seminars	10,101	11,500	9,000	11,000
5105	Employee Training	7,887	1,500	2,500	10,000
5107	Memberships, Dues, and Publications	2,860	10,000	10,000	10,000
5108	Regulatory Requirements	22,591	8,000	23,000	23,000
5112	Education Reimbursements	-	3,000	3,000	3,000
5114	Post Employment Benefits Expense	326,489	-	-	340,000
5115	Office Supplies	2,969	5,000	5,000	5,000
5116	Vehicle Costs	255	3,000	4,500	-
5201	Outside Services	16,808	75,000	35,000	35,000
5202	Engineering Services	2,676	3,000	3,000	3,000
5204	Legal Services	2,870	10,000	10,000	10,000
5209	Uniforms	21,301	35,000	30,000	-
5301	Materials and Supplies	307	1,000	1,500	1,500
5307	Equipment less than \$5,000	-	1,000	500	500
5506	Wireless Phone	13,554	15,000	15,000	12,000
5604	Software Maintenance	15,321	15,000	15,000	5,750
	Total Expenses	\$ 1,070,322	\$ 577,418	\$ 650,587	\$ 825,582

**Jurupa Community Services District
Engineering
FY 2014-2015 Budget**

Account Number Fund 101 Div 250	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
5001	Wages and Salaries	\$ 297,725	\$ 325,849	\$ 396,758	\$ 750,135
5003	Overtime Salaries	1,061	1,500	500	1,000
	Payroll Taxes	-	-	-	54,946
	Benefits Expenses	133,680	180,042	242,022	286,800
5104	Employee Conferences and Seminars	727	3,500	3,000	2,250
5105	Employee Training	109	5,500	5,500	3,600
5107	Memberships, Dues, and Publications	89	3,000	2,000	1,500
5115	Office Supplies	7,687	6,000	5,000	3,750
5201	Outside Services	29,100	20,000	27,779	30,000
5202	Engineering Services	6,346	20,000	30,000	30,000
5204	Legal Services	18,182	20,000	20,000	10,000
5206	Other Professional Services	-	7,000	-	-
5209	Uniforms	366	500	200	750
5301	Materials and Supplies	585	2,500	1,000	750
5303	Safety Materials	-	500	-	-
5506	Wireless Phones	1,139	5,000	7,500	6,000
5604	Software Maintenance	741	10,000	10,000	7,500
Total Expenses		\$ 497,537	\$ 610,891	\$ 751,259	\$ 1,188,981

**Jurupa Community Services District
Development Engineering
FY 2014-2015 Budget**

Account Number Fund 101 Div 252	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
5001	Wages and Salaries	\$ -	\$ -	\$ -	\$ 219,863
	Payroll Taxes	-	-	-	17,948
	Benefits Expenses	-	-	-	101,234
5104	Employee Conferences and Seminars	-	-	-	750
5105	Employee Training	-	-	-	1,200
5107	Memberships, Dues, and Publications	-	-	-	500
5115	Office Supplies	-	-	-	1,250
5202	Engineering Services	-	-	-	10,000
5204	Legal Services	-	-	-	10,000
5209	Uniforms	-	-	-	250
5301	Materials and Supplies	-	-	-	250
5506	Wireless Phones	-	-	-	1,500
5604	Software Maintenance	-	-	-	2,500
Total Expenses		\$ -	\$ -	\$ -	\$ 367,245



Program Activities

**Jurupa Community Services District
Safety Program
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 101 Div 201					
Expenses					
5001	Wages and Salaries	\$ 25,944	\$ 69,839	\$ 66,294	\$ 82,492
5003	Overtime Salaries	-	2,000	2,000	-
	Payroll Taxes	-	-	-	6,653
	Benefits Expense	14,269	39,511	40,439	38,459
5104	Conferences / Seminars	1,984	2,000	2,000	2,000
5105	Training	-	2,000	2,000	2,000
5201	Outside Services	16,945	17,000	22,000	27,000
5301	Materials and Supplies	3,113	2,500	6,000	9,000
5303	Safety Materials (General supplies for District)	25,639	25,000	25,000	25,000
	Total Expenses	<u>\$ 87,894</u>	<u>\$ 159,850</u>	<u>\$ 165,733</u>	<u>\$ 192,604</u>

**Jurupa Community Services District
 Planning
 FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 101 Div 251					
	Expenses				
5202	Engineering Services	61,338	200,000	200,000	250,000
5211	Research and Monitoring	13,285	-	15,000	20,000
	Total Expenses	<u>\$ 74,623</u>	<u>\$ 200,000</u>	<u>\$ 215,000</u>	<u>\$ 270,000</u>

**Jurupa Community Services District
Community Affairs
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 101 Div 202					
Expenses					
5001	Wages and Salaries	\$ 138,360	\$ 87,709	\$ 151,628	\$ 105,759
5002	Intern / Part Time Salaries	3,075	10,400	10,400	10,400
5003	Overtime Salaries	631	-	5,000	4,000
	Payroll Taxes	-	-	-	8,205
	Benefits Expense	76,168	53,960	93,693	31,646
5105	Training	597	2,700	3,400	2,000
5106	Postage	21,622	35,000	35,000	30,000
5107	Memberships / Dues	225	700	450	450
5115	Office Supplies	1,498	250	500	500
5201	Outside Services	29,011	50,000	100,500	80,000
5212	Printing and Advertising	7,423	-	57,000	50,000
5301	Materials and Supplies	-	-	25,000	20,000
	Total Expenses	<u>\$ 278,610</u>	<u>\$ 240,719</u>	<u>\$ 482,571</u>	<u>\$ 342,960</u>

**Jurupa Community Services District
Legislative Affairs
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 101 Div 203					
Expenses					
5001	Wages and Salaries	\$ 10,299	\$ 48,872	\$ 28,161	\$ 22,647
	Payroll Taxes	-	-	-	1,656
	Benefits Expense	5,941	26,879	17,178	7,547
5103	Legislative Travel	1,360	10,000	10,000	10,000
5201	Outside Services	23,054	50,000	50,000	50,000
	Total Expenses	<u>\$ 40,654</u>	<u>\$ 135,751</u>	<u>\$ 105,340</u>	<u>\$ 91,850</u>

**Jurupa Community Services District
Motor Fleet Service Fund
FY 2014-2015 Budget**

Account	Description	Actual As Of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 101 Div 204					
Motor Fleet Expense					
5001	Fleet Salaries	\$ 170,781	\$ 227,399	\$ 191,698	\$ 189,475
5003	Overtime Salaries	2,643	2,500	3,000	3,000
	Payroll Taxes	-	-	-	15,449
	Benefits Expense	90,120	126,444	116,936	94,996
5108	Regulatory Requirements	6,845	12,500	6,000	6,000
5201	Outside Services	119,736	184,500	175,000	160,000
5301	Materials and Supplies	117,174	138,310	155,000	140,000
5303	Safety Materials	4,648	4,120	4,120	4,120
5305	Fuel Purchases	268,867	280,000	300,000	320,000
5307	Equipment less than \$5,000	16,938	17,000	15,000	15,000
5604	Software Maintenance	-	-	-	2,300
	Total Motor Fleet Expense	<u>\$ 797,752</u>	<u>\$ 992,773</u>	<u>\$ 966,753</u>	<u>\$ 950,340</u>

**Jurupa Community Services District
Facilities Maintenance
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 101 Div 205					
Expenses					
5001	Wages and Salaries	\$ 77,301	\$ 24,136	\$ 85,396	\$ 90,253
5003	Overtime Labor	12,590	8,000	15,000	15,000
	Payroll Taxes	-	-	-	7,364
	Benefits Expenses	49,276	13,275	52,092	41,868
5108	Regulatory Requirements	9,500	5,000	5,000	5,000
5110	Rents and Leases	14,791	14,500	15,000	15,000
5201	Outside Services	119,495	120,000	120,000	160,000
5301	Materials and Supplies	13,232	20,000	20,000	20,000
5303	Safety Materials	929	1,500	1,500	500
5407	General Repairs	20,329	30,000	30,000	30,000
5501	Electricity	130,330	160,000	160,000	100,000
5503	Refuse	-	-	-	8,000
5504	Gas	-	-	-	500
	Total Expenses	\$ 447,773	\$ 396,411	\$ 503,988	\$ 493,485

**Jurupa Community Services District
Conservation Program
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 101 Div 206					
Expenses					
5001	Wages and Salaries	\$ 78,196	\$ 134,188	\$ 118,248	\$ 113,018
5002	Intern / Part Time Salaries	620	-	10,400	10,400
5003	Overtime Salaries	3,972	5,120	3,000	4,000
	Payroll Taxes	-	-	-	8,814
	Benefits Expenses	46,445	76,619	73,331	41,510
5105	Employee Training	1,035	5,000	3,000	3,000
5106	Postage	-	16,100	3,900	1,200
5107	Memberships / Dues	1,189	5,000	3,250	3,250
5115	Office Supplies	4,678	7,000	5,000	1,000
5201	Outside Services	132,467	208,458	172,740	100,000
5204	Legal Expense	9,945	6,000	6,000	5,000
5212	Printing	-	-	-	3,000
5301	Materials and Supplies	138,915	115,938	103,188	100,000
5212	Advertising	23,287	45,000	3,000	
5901	Classes/Seminars	13,259	9,000	12,000	10,000
5902	Rebate Incentives	116,304	27,000	158,000	80,000
	Utilities	836	-	660	-
	Residential Conservation Program Cost Share	-	-	(75,000)	-
	Total Expenses	<u>\$ 571,148</u>	<u>\$ 660,423</u>	<u>\$ 600,717</u>	<u>\$ 484,192</u>

**Jurupa Community Services District
Emergency Preparedness Program
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 101 Div 200					
5001	Wages and Salaries	\$ 63,991	\$ 44,174	\$ 29,768	\$ 23,464
	Payroll Taxes	-	-	-	1,889
	Benefits Expenses	36,528	24,296	18,159	10,770
5201	Outside Services	7,073	65,000	15,000	20,000
5301	Materials and Supplies	11,627	4,000	5,500	5,500
	Total Expenses	<u>\$ 119,219</u>	<u>\$ 137,470</u>	<u>\$ 68,427</u>	<u>\$ 61,623</u>



Graffiti Abatement Budget

**Jurupa Community Services District
Graffiti Abatement Program
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 301 Div 620					
Revenue					
4604	Restitution Revenues	\$ 3,404	\$ -	\$ -	\$ -
4606	Contract Revenues	8,333	-	100,000	100,000
7001	Tax Revenue Transfers	339,394	339,389	358,870	296,728
	Total Revenue	<u>\$ 347,727</u>	<u>\$ 339,389</u>	<u>\$ 458,870</u>	<u>\$ 396,728</u>
Expenses					
5001	Wages and Salaries	\$ 153,198	\$ 159,662	\$ 236,198	\$ 223,384
5003	Overtime Labor	4,599	500	5,000	5,000
	Payroll Taxes	-	-	-	18,772
	Benefits Expenses	84,635	88,089	144,081	94,887
	Vehicle Costs	6,433	40,637	32,091	-
5201	Outside Services	14,072	10,500	5,000	7,500
5212	Printing/Advertising	-	5,000	1,500	-
5301	Materials and Supplies	42,695	35,000	35,000	47,185
	Total Expenses	<u>\$ 305,632</u>	<u>\$ 339,389</u>	<u>\$ 458,870</u>	<u>\$ 396,728</u>
	Net Change in Fund Balance	<u>\$ 42,095</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>



Street Lighting / Landscape Maintenance Budget

**Jurupa Community Services District
Street Lighting Summary
FY 2014-2015 Budget**

Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Revenue				
Illumination Assessments	\$ 999,300	\$ 1,019,379	\$ 1,057,049	\$ 1,086,170
Tax Revenue Transfer To / From Others	79,000	79,000	79,000	74,000
Total Revenue	<u>\$ 1,078,300</u>	<u>\$ 1,098,379</u>	<u>\$ 1,136,049</u>	<u>\$ 1,160,170</u>
Expenses				
Lighting District Expense	955,637	981,280	974,991	1,160,170
Total Expenses	<u>\$ 955,637</u>	<u>\$ 981,280</u>	<u>\$ 974,991</u>	<u>\$ 1,160,170</u>

**Jurupa Community Services District
Illumination District #2
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 302					
Revenue					
4320	Assessment Revenues	\$ 209,262	\$ 203,319	\$ 216,334	\$ 208,070
4901	Tax Revenue Transfer To / From Others	79,000	79,000	79,000	74,000
	Total Revenue	<u>\$ 288,262</u>	<u>\$ 282,319</u>	<u>\$ 295,334</u>	<u>\$ 282,070</u>
Expenses					
	Lighting District Expense	302,460	287,061	285,927	282,070
	Total Expenses	<u>\$ 302,460</u>	<u>\$ 287,061</u>	<u>\$ 285,927</u>	<u>\$ 282,070</u>
	Net Change in Fund Balance	<u>\$ (14,198)</u>	<u>\$ (4,742)</u>	<u>\$ 9,407</u>	<u>\$ -</u>

**Jurupa Community Services District
Lighting District 98-2 (Eastvale)
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 303					
	Revenue				
4320	Assessment Revenues	\$ 108,761	\$ 115,226	\$ 108,455	\$ 119,850
	Total Revenue	<u>\$ 108,761</u>	<u>\$ 115,226</u>	<u>\$ 108,455</u>	<u>\$ 119,850</u>
	Expenses				
	Lighting District Expense	126,616	120,817	126,490	119,850
	Total Expenses	<u>126,616</u>	<u>120,817</u>	<u>126,490</u>	<u>119,850</u>
	Net Change in Fund Balance	<u>\$ (17,855)</u>	<u>\$ (5,591)</u>	<u>\$ (18,035)</u>	<u>\$ -</u>

**Jurupa Community Services District
Lighting District 2001-1 (East of Wineville)
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 304					
	Revenue				
4320	Assessment Revenues	\$ 63,576	\$ 59,537	\$ 63,174	\$ 74,600
	Total Revenue	<u>\$ 63,576</u>	<u>\$ 59,537</u>	<u>\$ 63,174</u>	<u>\$ 74,600</u>
	Expenses				
	Lighting District Expense	16,798	50,598	47,118	74,600
	Total Expenses	<u>16,798</u>	<u>50,598</u>	<u>47,118</u>	<u>74,600</u>
	Net Change in Fund Balance	<u>\$ 46,778</u>	<u>\$ 8,939</u>	<u>\$ 16,056</u>	<u>\$ -</u>

**Jurupa Community Services District
Lighting District 2001-2 (I-15 Corridor)
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 305					
	Revenue				
4320	Assessment Revenues	\$ 77,851	\$ 97,886	\$ 98,500	\$ 98,400
	Total Revenue	<u>\$ 77,851</u>	<u>\$ 97,886</u>	<u>\$ 98,500</u>	<u>\$ 98,400</u>
	Expenses				
	Lighting District Expenses	87,524	88,874	85,609	98,400
	Total Expenses	<u>87,524</u>	<u>88,874</u>	<u>85,609</u>	<u>98,400</u>
	Net Change in Fund Balance	<u>\$ (9,673)</u>	<u>\$ 9,012</u>	<u>\$ 12,891</u>	<u>\$ -</u>

**Jurupa Community Services District
Lighting District 2001-3 (West of Hammer)
FY 2014-2015 Budget**

Account	Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 306					
Revenue					
4320	Assessment Revenues	\$ 529,946	\$ 543,411	\$ 570,586	\$ 585,250
4605	Miscellaneous Income	9,904	-	-	-
	Total Revenue	<u>\$ 539,850</u>	<u>\$ 543,411</u>	<u>\$ 570,586</u>	<u>\$ 585,250</u>
Expenses					
	Lighting District Expense	422,239	433,930	429,847	585,250
	Total Expenses	<u>422,239</u>	<u>433,930</u>	<u>429,847</u>	<u>585,250</u>
	Net Change in Fund Balance	<u>\$ 117,611</u>	<u>\$ 109,481</u>	<u>\$ 140,739</u>	<u>\$ -</u>

**Jurupa Community Services District
Jurupa Area Landscaping Summary
FY 2014-2015 Budget**

Description	Actual as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Revenue				
Landscape Assessments	\$ 332,211	\$ 321,502	\$ 321,496	\$ 310,804
Total Revenue	<u>332,211</u>	<u>321,502</u>	<u>321,496</u>	<u>310,804</u>
Expenses				
Landscape Expense	270,242	301,254	311,896	310,804
Total Expenses	<u>\$ 270,242</u>	<u>\$ 301,254</u>	<u>\$ 311,896</u>	<u>\$ 310,804</u>
Net Change in Fund Balance	<u>\$ 61,969</u>	<u>\$ 20,248</u>	<u>\$ 9,600</u>	<u>\$ -</u>

**Jurupa Community Services District
Jurupa Area Landscaping District 98-1
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 307					
	Revenue				
4320	Assessment Revenues	\$ 86,512	\$ 89,337	\$ 89,331	\$ 78,500
	Total Revenue	<u>\$ 86,512</u>	<u>\$ 89,337</u>	<u>\$ 89,331</u>	<u>\$ 78,500</u>
	Expenses				
	Zone 2 - General Overall 98-1	\$ 1,150	\$ -	\$ -	\$ -
	Zone B - Bellgrave And Glenroy 98-1	5,978	5,158	5,428	5,500
	Zone D - Camino Real 98-1	6,374	5,686	6,479	12,850
	Zone A - Philadelphia And County Line 98-1	5,017	5,816	5,752	7,900
	Zone C - Jurupa And Camino Real 98-1	9,338	6,884	11,910	8,000
	Zone E - Tract 25085-2 - Jurupa 98-1	6,790	5,781	9,806	6,350
	Zone F - Tract 29490 - Jurupa 98-1	6,528	6,763	8,530	12,000
	Zone G - Tract 25674 Jurupa 98-1	5,249	5,028	6,449	7,200
	Zone H - Tract 28808 - Jurupa 98-1	2,702	4,549	3,703	6,250
	Zone I - Tract 22565 - Jurupa 98-1	4,848	6,814	6,094	5,050
	Zone J - Tract 31301 - Jurupa 98-1	3,218	3,516	4,893	7,400
	Zone K - Jurupa 98-1	-	6,738	151	-
	Zone R - Jurupa 98-1	611	-	290	-
	Total Expenses	<u>57,803</u>	<u>62,733</u>	<u>69,485</u>	<u>78,500</u>
	Net Change in Fund Balance	<u>\$ 28,709</u>	<u>\$ 26,604</u>	<u>\$ 19,846</u>	<u>\$ -</u>

**Jurupa Community Services District
Landscape and Lighting District 91-1 (Mira Loma)
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 308					
	Revenue				
4320	Assessment Revenues	\$ 211,300	\$ 197,500	\$ 197,500	\$ 197,400
	Total Revenue	<u>\$ 211,300</u>	<u>\$ 197,500</u>	<u>\$ 197,500</u>	<u>\$ 197,400</u>
	Expenses				
	General Landscaping District Expense	329	-	-	-
	Empire Business Center Landscape Expense	137,493	121,491	160,456	132,450
	Koll Company Landscape Expense	65,352	74,510	72,790	64,950
	Total Expenses	<u>203,174</u>	<u>196,001</u>	<u>233,245</u>	<u>197,400</u>
	Net Change in Fund Balance	<u>\$ 8,126</u>	<u>\$ 1,499</u>	<u>\$ (35,745)</u>	<u>\$ -</u>

**Jurupa Community Services District
Landscape District 2003-1C (Commercial)
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 309					
Revenue					
4320	Assessment Revenues	\$ 34,399	\$ 34,665	\$ 34,665	\$ 34,904
	Total Revenue	<u>\$ 34,399</u>	<u>\$ 34,665</u>	<u>\$ 34,665</u>	<u>\$ 34,904</u>
Expenses					
	Landscape Expense - Zone A	-	23,530	-	20,270
	Landscape Expense - Zone B	9,265	11,030	1,563	7,690
	Landscape Expense - Zone C	-	7,960	7,602	6,944
	Total Expenses	<u>9,265</u>	<u>42,520</u>	<u>9,165</u>	<u>34,904</u>
	Net Change in Fund Balance	<u>\$ 25,134</u>	<u>\$ (7,855)</u>	<u>\$ 25,500</u>	<u>\$ -</u>



Capital Projects Budget

**JURUPA COMMUNITY SERVICES DISTRICT
WATER CAPITAL PROJECTS BUDGET FUNDING SUMMARY
FY 2014-2015 Budget**

	<u>Working Capital</u>	<u>Water Facility Fees</u>	<u>Bond/ Grant Proceeds</u>
Estimated Beginning Balance FY 2014-2015	\$ 28,177,956	\$ 27,506,318	\$ -
Total Reserve Requirements (Per Reserve Policy)	(16,787,894)	-	-
Sub-Total	\$ 11,390,062	\$ 27,506,318	\$ -
FY 2014-2015 (Proposed)			
Operating Source of Funds	31,752,760		
Non-Operating Source of Funds	430,600	5,321,580	5,000,000
Operating Uses of Funds	(28,194,071)		
Non-Operating Uses of Funds	(2,017,245)		
Estimated Ending fund balance before Capital O & M Projects	\$ 13,362,106	\$ 32,827,898	\$ 5,000,000
Water Source Development	2,500,000	\$ 16,685,000	\$ 5,000,000
Water Reservoir Projects	-	-	-
Water Distribution Projects	500,000	1,100,000	
Pipeline Replacement	4,455,000	-	
Operations and Maintenance Projects	2,344,740	-	-
Third Party Projects	590,000	-	-
Vehicles and Equipment	300,000	-	-
Total Capital Needs	10,689,740	17,785,000	5,000,000
Total Ending Balance	2,672,366	15,042,898	-

**JURUPA COMMUNITY SERVICES DISTRICT
SEWER CAPITAL PROJECTS BUDGET FUNDING SUMMARY
FY 2014-2015 Budget**

	<u>Working Capital</u>	<u>Sewer Facility Fees</u>	<u>Bond Proceeds</u>	<u>SRF Funded</u>
Estimated Beginning Balance FY 2014-2015	\$ 18,554,511	\$ 35,115,641	\$ 23,727,516	\$ 31,000,000
Total Reserve Requirements (Per Reserve Policy)	(11,301,546)	-	-	-
Sub-Total	\$ 7,252,965	\$ 35,115,641	\$ 23,727,516	\$ 31,000,000
FY 2013-2014 (Proposed)				
Operating Source of Funds	\$ 17,439,100			
Non-Operating Source of Funds	2,069,000	4,332,030		
Operating Uses of Funds	(13,403,272)			
Non-Operating Uses of Funds	(2,899,308)			
Estimated Ending Fund Balance before Capital O & M Projects	\$ 10,458,485	\$ 39,447,671	\$ 23,727,516	\$ 31,000,000
Trunk Sewer	\$ 1,360,000	\$ -	\$ 11,100,000	\$ -
Regional Wastewater Projects		13,475,000		
Facility Construction	1,100,000	5,950,000	-	-
Treatment Capacity Purchase	-	3,750,000	-	31,000,000
Pipeline Replacement	-	-	-	-
Operations and Maintenance	2,007,060	-	-	-
Third Party Projects	575,000	-	-	-
Vehicles and Equipment	121,000	-	-	-
Total Capital Needs	5,163,060	23,175,000	11,100,000	31,000,000
Total Estimated Ending Balance	\$ 5,295,425	\$ 16,272,671	\$ 12,627,516	\$ -

**JURUPA COMMUNITY SERVICES DISTRICT
PARKS' CAPITAL PROJECTS BUDGET FUNDING SUMMARY
FY 2014-2015 Budget**

	<u>Working Capital</u>	<u>Trustee Held Park Funds</u>
Estimated Beginning Balance FY 2014-2015	\$ 6,715,412	\$ 7,449,904
FY 2013-2014 (Proposed)		
Operating Source of Funds	8,356,442	
Non Operating Source of Funds	-	1,827,466
Operating Uses of Funds	(8,181,569)	
Non-Operating Uses of Funds	(148,364)	
Estimated Ending Fund Balance before Capital O & M Projects	\$ 6,741,921	\$ 9,277,370
Community Parks	-	3,000,000
Neighborhood Projects	-	2,215,623
Parks & Recreation	-	-
Other Park Projects	54,200	-
Vehicles and Equipment	107,000	-
Total Capital Needs	161,200	5,215,623
Total Ending Balance	\$ 6,580,721	\$ 4,061,747

**JURUPA COMMUNITY SERVICES DISTRICT
CAPITAL PROJECTS BUDGET
FY 2014-2015 Adopted Budget**

J.C.S.D. Work Order	Description	Total Estimated Project Cost	Planned 2014 - 2015	Planned 2015 - 2016	Planned 2016 - 2017	Planned 2017 - 2018	Planned 2018-2019	Beyond 2019
Capital Projects - Water Source Development								
C133403	CDA Expansion (Project offset with \$18 million in grant funding for a net capital cost of \$18.9 million)	\$ 36,500,000	\$ 5,000,000	\$ 5,040,081	\$ 2,000,000	\$ -		
C132933	Well 27 & 28 Equipping	7,750,000	4,500,000		-			
C133524	870 Pressure Zone Water Supply Pipeline	4,300,000	4,050,000		-			
C133656	WRCRWA Non Potable \$18.2 M Est. (Assumes 25% Grant and a SRF Loan)	13,650,000	100,000	-	13,450,000			
C133657	East Side Non Potable / Recycled 13.5 M estimated (Assumes 50% Grant)	6,750,000	300,000	-	500,000	500,000	500,000	4,950,000
C133056	JCSD - RCSD Interconnection Booster Sta & Pipeline	1,500,000	1,100,000					
C155002	Fontana Water Company Interconnection	750,000	250,000	500,000				
C133725	Well 13 Site Improvements	3,500,000	2,500,000	1,000,000				
C133289	Well 29 & 30 Equipping	8,120,000	2,500,000	4,620,000	1,000,000			
C155003	Imported Water	50,000,000	500,000	500,000	500,000	500,000	500,000	47,500,000
C133849	Non-Potable Area B Waterline	1,400,000	1,135,000					
C155004	Teagarden Disinfection System Units	1,500,000	500,000	1,000,000				
C155005	Well 23 Disinfection Facility Modifications	750,000	750,000					
C155006	Resin Replacement Program	1,000,000	1,000,000	145,000	145,000	145,000	145,000	145,000
Total Water Source Development		\$ 137,470,000	\$ 24,185,000	\$ 12,805,081	\$ 17,595,000	\$ 1,145,000	\$ 1,145,000	\$ 52,595,000

Capital Projects - Water Reservoir Projects

	CFD A	1,000,000	-	1,000,000		-		-
	Pedley A, Well 13	1,000,000				1,000,000		
Total Water Reservoir Projects		\$ 2,000,000	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -

Capital Projects - Water Distribution Projects

C132932	1100 Pressure Zone Pipeline to Whitney	\$ 1,600,000	\$ 1,000,000	\$ 500,000		\$ -		\$ 1,500,000
C132931	56th Street Booster Station Expansion	600,000	500,000					200,000
C133861	MP Granite Hills Pipeline (Ph2 & Ph3) and PR Station	10,800,000	100,000					10,700,000
Total Water Distribution		13,000,000	1,600,000	500,000	-	-	-	12,400,000

**JURUPA COMMUNITY SERVICES DISTRICT
CAPITAL PROJECTS BUDGET
FY 2014-2015 Adopted Budget**

J.C.S.D. Work Order	Description	Total Estimated Project Cost	Planned 2014 - 2015	Planned 2015 - 2016	Planned 2016 - 2017	Planned 2017 - 2018	Planned 2018-2019	Beyond 2019
Capital Projects - Pipeline Replacement Program - Water								
C133842	Pipeline Replacement - Fleming - Reservoir Area (6590LF)	1,700,000	1,625,000	-			-	
C155007	Pipeline Replacement - Ben Nevis - Bellgrave (6080LF)	1,700,000	1,700,000	-		-		
	Pipeline Replacement - Morton Limonite Pedley Area (1170LF)	1,700,000		1,700,000		-		
	Pipeline Replacement - Lindsay Bellgrave Ben Nevis Area (4040LF)	1,700,000			1,700,000		-	-
	Pipeline Replacement - 53rd Felspar Steve Area (5200LF)	1,700,000				1,700,000		
	Pipeline Replacement - 54th Steve Serendipity Area (4800LF)	1,700,000					1,700,000	
C133736	Pressure Zone Break Improvements	300,000	290,000					
C133735	56th Street Booster / Armstrong Booster Genset	880,000	840,000					
Total Pipeline Replacement		\$ 11,380,000	\$ 4,455,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ -

Capital Projects - Water Operations and Maintenance Annual Projects

M151001	Well Maintenance and Booster Program	Annual	500,000	500,000	500,000	500,000	500,000	500,000
M151002	Asphalt Patching	Annual	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
M151003	Reservoir Facility Maintenance	Annual	200,000	200,000	200,000	200,000	200,000	200,000
M151004	Standards Manual Update	Annual	10,000	10,000	10,000	10,000	10,000	10,000
M151005	Atlas Update	Annual	5,000	5,000	5,000	5,000	5,000	5,000
M151006	Localized System Repairs	Annual	150,000	150,000	150,000	150,000	150,000	150,000
M151015	SCADA (System Maintenance)	Annual	70,000	60,000	60,000	60,000	60,000	60,000
M151007	Treatment Plant Component Replacement Program	Annual	200,000	200,000	200,000	200,000	200,000	200,000
C133545	Large Meter Replacement (phase 4 of 4)		300,000	300,000				
C133589	IT - SCADA (SCADA Infrastructure)		1,478,000	300,000	300,000	300,000	300,000	300,000
ALLOC	IT Equipment		85,280	81,740	-	-	-	
ALLOC	District Wide Shared Projects		438,750	268,000	32,500	32,500	32,500	32,500
Total Water Operations and Maintenance Annual Projects			\$ 2,302,030	\$ 2,344,740	\$ 1,717,500	\$ 1,717,500	\$ 1,717,500	\$ 1,685,000

**JURUPA COMMUNITY SERVICES DISTRICT
CAPITAL PROJECTS BUDGET
FY 2014-2015 Adopted Budget**

J.C.S.D. Work Order	Description	Total Estimated Project Cost	Planned 2014 - 2015	Planned 2015 - 2016	Planned 2016 - 2017	Planned 2017 - 2018	Planned 2018-2019	Beyond 2019
Capital Projects - Third Party Projects								
C133662	Milliken Grade Separation Project	1,400,000	540,000	-				
M151014	Third Party Relocations (Unspecified)	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Third Party Projects		\$ 1,450,000	\$ 590,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total Capital Projects - Water		\$ 167,602,030	\$ 33,174,740	\$ 17,772,581	\$ 21,062,500	\$ 5,612,500	\$ 4,612,500	\$ 66,730,000

Capital Projects - Trunk Sewer								
C132177	Pyrite Creek Project	\$ 21,500,000	\$ 5,500,000			\$ -		
C133525	Jurupa Trunk (Upstream Phase 3-8)	7,900,000	5,400,000					
C133526	Sky Country Trunk Sewer	5,200,000	200,000	4,200,000				
C133527	Pedley Trunk Sewer	1,500,000	-	-		300,000	1,040,000	160,000
C132938	Lakeside LS Modification & Clay St Gravity Sewer	825,000	550,000					
	Glen Avon Trunk Sewer	6,400,000		-	250,000	6,150,000		
C133699	Master Plan Sewer - Area B	810,000	810,000			-		-
Total Trunk Sewer		\$ 44,135,000	\$ 12,460,000	\$ 4,200,000	\$ 250,000	\$ 6,450,000	\$ 1,040,000	\$ 160,000

Capital Projects - Regional Lift Station and Force Main								
C133530	Regional Wastewater Pump Station Expansion	\$ 13,000,000	\$ 300,000			\$ -		\$ 10,340,000
C133729	New Forcemain to Riverside WWTP	12,380,000	11,925,000			-		
C155008	Regional Lift Station Facility Upgrades	1,000,000	1,000,000					
C155013	Santa Ana River Siphon Improvements	250,000	250,000					
	Regional Lift Station Pond "C" Lining and Plumbing	150,000	-	-	150,000	-		
Total Regional Lift Station and Forcemain		\$ 26,780,000	\$ 13,475,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 10,340,000

Capital Projects - Facility Construction								
C133404	Clay / Van Buren Lift Station	1,100,000	1,100,000					
C133588	River Rd Lift Station Improvement Project	7,200,000	5,700,000					
C155009	River Rd LS Expansion & Additional Forcemain	1,700,000	250,000	1,450,000				
	River Rd Lift Station - Existing Pumps Replacement	1,000,000		1,000,000				
Total - Facility Construction		\$ 11,000,000	\$ 7,050,000	\$ 2,450,000	\$ -	\$ -	\$ -	\$ -

**JURUPA COMMUNITY SERVICES DISTRICT
CAPITAL PROJECTS BUDGET
FY 2014-2015 Adopted Budget**

J.C.S.D. Work Order	Description	Total Estimated Project Cost	Planned 2014 - 2015	Planned 2015 - 2016	Planned 2016 - 2017	Planned 2017 - 2018	Planned 2018-2019	Beyond 2019
Treatment Capacity Purchase								
	Master Plan Capacity Development Purchase (1 mgd)	\$ 15,000,000				\$ -	\$ -	\$ 15,000,000
C133425	WRCRWA Treatment Plant Capacity Expansion (SRF)	31,000,000	31,000,000			-	-	-
C155010	WRCRWA Annual Capital Improvements	Annual	750,000	500,000	500,000	500,000	500,000	500,000
C155011	Brine Line Treatment Capacity (CFD 1)	3,000,000	3,000,000			-	-	-
Total - Sewer Treatment Capacity		\$ 49,000,000	\$ 34,750,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 15,500,000

Capital Projects - Pipeline Replacement Program - Sewer

	Foxtail - Mapleton Area (1670 LF) Etiwanda / Inland MH/SM	700,000	-	700,000				
	51st through 55th Area (4975 LF)	1,500,000			1,500,000			
	63rd Morton Area Van Buren Live Oak Area (6381 LF)	2,000,000				2,000,000		
	Country Village Mission Area (6422 LF)	2,000,000					2,000,000	
Total Pipeline Replacement		\$ 6,200,000	\$ -	\$ 700,000	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000	\$ -

Capital Projects - Sewer Operations and Maintenance

C133839	Well Springs (So of 68th Sewer Main Repair)	750,000	710,000					
M151008	Pinnacle Communities - Sewer Subsidence (Lateral & Street compaction)	500,000	500,000					
	Ben Nevis to Granite Hill - 60 FWY Casing / Main Repair (Early start of Glen Avon Trunk Sewer)	500,000		500,000				
M151010	Asphalt Patching - Various Locations	Annual	20,000	20,000	20,000	20,000	20,000	20,000
M151009	Lift Station Program	Annual	375,000	250,000	250,000	250,000	250,000	250,000
M151011	Localized System Repairs	Annual	225,000	200,000	200,000	200,000	200,000	200,000
M151016	SCADA Maintenance	Annual	30,000	30,000	30,000	30,000	30,000	30,000
Alloc	District Wide Shared Projects		92,000	10,000	10,000	10,000	10,000	10,000
Alloc	IT Equipment		28,060	14,000	-	-		
	IT - SCADA	57,000	27,000	-		-		
Total Sewer Operations and Maintenance		1,807,000	2,007,060	1,024,000	510,000	510,000	510,000	510,000

**JURUPA COMMUNITY SERVICES DISTRICT
 CAPITAL PROJECTS BUDGET
 FY 2014-2015 Adopted Budget**

J.C.S.D. Work Order	Description	Total Estimated Project Cost	Planned 2014 - 2015	Planned 2015 - 2016	Planned 2016 - 2017	Planned 2017 - 2018	Planned 2018-2019	Beyond 2019
Third Party Projects								
M151012	Limonite Widening (Etiwanda to Bain)	500,000	500,000					
	Limonite / I-15 Interchange	100,000		100,000				
M151013	Third Party JCSD Relocations (Unspecified)	Annual	75,000	75,000	75,000	75,000	75,000	75,000
Total Sewer Third Party		\$ 600,000	\$ 575,000	\$ 175,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Total Capital Projects - Sewer		\$ 139,522,000	\$ 70,317,060	\$ 9,049,000	\$ 2,985,000	\$ 9,535,000	\$ 4,125,000	\$ 26,585,000
Total Capital Projects - Combined Water & Sewer		\$ 307,124,030	\$ 103,491,800	\$ 26,821,581	\$ 24,047,500	\$ 15,147,500	\$ 8,737,500	\$ 93,315,000

**JURUPA COMMUNITY SERVICES DISTRICT
CAPITAL PROJECTS BUDGET
FY 2014-2015 Adopted Budget**

J.C.S.D. Work Order	Description	Total Estimated Project Cost	Planned 2014 - 2015	Planned 2015 - 2016	Planned 2016 - 2017	Planned 2017 - 2018	Planned 2018-2019	Beyond 2019
Vehicles and Equipment								
Vehicles								
	3/4 Ton Service Truck	40,000	40,000					
	3/4 Ton Service Truck	40,000	40,000					
	3/4 Ton Service Truck	45,000	45,000					
	3/4 Ton Service Truck	45,000	45,000					
	Passenger Vehicle	35,000	35,000					
	1/2 Ton Pickup Truck	30,000	30,000					
	1/2 Ton Pickup Truck	30,000	30,000					
	1/2 Ton Pickup Truck	35,000	35,000					
	Light Pickup Truck	30,000	30,000					
	1/2 Ton Pickup Truck	35,000	35,000					
	3/4 Ton Service Truck	36,000	36,000					
	3/4 Ton Service Truck	36,000	36,000					
	Shuttle Bus (Parks)	50,000		50,000				
	1/2 Ton Pickup Truck	35,000		35,000				
	1/2 Ton Pickup Truck	35,000		35,000				
	1/2 Ton Pickup Truck	35,000		35,000				
	3/4 Ton Service Truck	40,000		40,000				
	1/2 Ton Pickup Truck	35,000		35,000				
	2 Ton Service Truck - Mini Crane	140,000			140,000			
	1/2 Ton Pickup Truck	35,000			35,000			
	1/2 Ton Pickup Truck	35,000			35,000			
	1/2 Ton Pickup Truck	35,000			35,000			
	Dump Truck / Trailer Combo	122,000				122,000		
	1/2 Ton Pickup Truck	35,000				35,000		
	1/2 Ton Pickup Truck	35,000				35,000		

**JURUPA COMMUNITY SERVICES DISTRICT
CAPITAL PROJECTS BUDGET
FY 2014-2015 Adopted Budget**

J.C.S.D. Work Order	Description	Total Estimated Project Cost	Planned 2014 - 2015	Planned 2015 - 2016	Planned 2016 - 2017	Planned 2017 - 2018	Planned 2018-2019	Beyond 2019
	Light PickupTruck	30,000				30,000		
	Light PickupTruck	30,000				30,000		
	2 Ton Service Truck - Mini Crane	140,000					140,000	
	Light PickupTruck	30,000					30,000	
	Light PickupTruck	30,000					30,000	
	Light PickupTruck	30,000					30,000	

Equipment

	Trailer for Skid Steer	22,000	22,000					
	Portable Generator / Welder	6,000	6,000					
	Air Ventilation System (Portable)	30,000	30,000					
	Towable Air Compressor	18,000	18,000					
	Confined Space Equipment Trailer	15,000	15,000					
	Jet Scan HD Video Nozzle for Jet Truck	20,000		\$ 20,000				
	Pole Camera for Video Truck	22,500		22,500				
Total Vehicles and Equipment		\$ 1,527,500	\$ 528,000	\$ 272,500	\$ 245,000	\$ 252,000	\$ 230,000	\$ -

IT Equipment

	Spam Filter Appliance	10,000	10,000					
	Geographic Information Systems	50,000	50,000	50,000				
	Web Filter Appliance	15,000	15,000					
	AppAssure	35,000	35,000					
C155012	Wide Format Printer	1,200	12,000					
	Firewall	10,000		10,000				
	Email Archive Appliance	10,000		10,000				
	Storage ECC	7,000	7,000					
Total IT Equipment		\$ 131,200	\$ 129,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -

**JURUPA COMMUNITY SERVICES DISTRICT
CAPITAL PROJECTS BUDGET
FY 2014-2015 Adopted Budget**

J.C.S.D. Work Order	Description	Total Estimated Project Cost	Planned 2014 - 2015	Planned 2015 - 2016	Planned 2016 - 2017	Planned 2017 - 2018	Planned 2018-2019	Beyond 2019
Capital Projects - General Facilities (District Wide Shared)								
C133533	Board Room Improvement	\$ 50,000	\$ 50,000					
C133391	Document Management System (Estimate - Needs Assessment is in Progress)	375,000	300,000					
C145001	Headquarter Improvements	250,000	50,000	50,000	50,000	50,000	50,000	50,000
Total General District Wide		\$ 675,000	\$ 400,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

Capital Projects - Parks & Recreation (Community Center and Park Projects)

C145000	Community Parks Improvements - Phase II	11,500,000	3,000,000	6,000,000	2,500,000			
Total Capital Projects - Parks & Recreation (Community Center and Parks Projects)		\$ 11,500,000	\$ 3,000,000	\$ 6,000,000	\$ 2,500,000	\$ -	\$ -	\$ -

Capital Projects - Parks & Recreation (Neighborhood Parks Project)

C133512	Eastvale Nature Park	\$ 3,475,000	2,215,623					
Total Capital Projects - Parks & Recreation (Neighborhood Parks Project)		\$ 3,475,000	\$ 2,215,623	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Projects - Parks & Recreation (Working Capital Projects)

	Aquatics Facility (Cedar Creek)	6,000,000			1,000,000	4,000,000	1,000,000	
	Tennis Complex (Mountain View)	1,000,000						1,000,000
	Synthetic Fields with Lights (Middle School)	2,000,000						2,000,000
	Additional Fields at Harada Basin	1,146,637						1,146,637
	Restoration of Cedar Creek	400,000						400,000
	Additional Fields at McCune Park	1,800,000						1,800,000
	Full Basketball Courts at Orchard Park	160,000						160,000
	Roller Rink Installation	400,000						400,000
	Synthetic Field at Harada Park	160,000						160,000
	Restrooms (South side - Harada Park)	380,863						380,863
	Interpretive Trail Center	300,000						300,000
Total Capital Projects - Parks & Recreation (Working Capital Projects)		\$ 13,747,500	\$ -	\$ -	\$ 1,000,000	\$ 4,000,000	\$ 1,000,000	\$ 7,747,500

**JURUPA COMMUNITY SERVICES DISTRICT
 CAPITAL PROJECTS BUDGET
 FY 2014-2015 Adopted Budget**

J.C.S.D. Work Order	Description	Total Estimated Project Cost	Planned 2014 - 2015	Planned 2015 - 2016	Planned 2016 - 2017	Planned 2017 - 2018	Planned 2018-2019	Beyond 2019
Capital Projects - Parks & Recreation (Operation and Maintenance Projects)								
	IT Equipment	19,680	19,200	10,500	-	-	-	-
	District Wide Shared Projects	101,250	35,000	7,500	7,500	7,500	7,500	7,500
Total Capital Projects - Parks & Recreation (Operations and Maintenance)		\$ 120,930	\$ 54,200	\$ 18,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Total Capital Projects - Parks and Recreation		\$ 28,843,430	\$ 5,269,823	\$ 6,018,000	\$ 3,507,500	\$ 4,007,500	\$ 1,007,500	\$ 7,755,000

**JURUPA COMMUNITY SERVICES DISTRICT
CAPITAL PROJECTS BUDGET
FY 2014-2015 Adopted Budget**

		<u>FUNDING SOURCES</u>				
J.C.S.D. Work Order	Description	Water Working Capital	Sewer Working Capital	Facility Fees	Other Funding Sources (Bond Proceeds)	Park Funding
Capital Projects - Water Source Development						
C133403	CDA Expansion (Project offset with \$18 million in grant funding for a net capital cost of \$18.9 million)				\$ 5,000,000	
C132933	Well 27 & 28 Equipping			4,500,000		
C133524	870 Pressure Zone Water Supply Pipeline			4,050,000		
C133656	WRCRWA Non Potable \$18.2 M Est. (Assumes 25% Grant and a SRF Loan)			100,000		
C133657	East Side Non Potable / Recycled 13.5 M estimated (Assumes 50% Grant)			300,000		
C133056	JCSD - RCSD Interconnection Booster Sta & Pipeline			1,100,000		
C155002	Fontana Water Company Interconnection			250,000		
C133725	Well 13 Site Improvements	2,500,000		-		
C133289	Well 29 & 30 Equipping			2,500,000		
C155003	Imported Water			500,000		
C133849	Non-Potable Area B Waterline			1,135,000		
C155004	Teagarden Disinfection System Units			500,000		
C155005	Well 23 Disinfection Facility Modifications			750,000		
C155006	Resin Replacement Program			1,000,000		
Total Water Source Development		\$ 2,500,000	\$ -	\$ 16,685,000	\$ 5,000,000	\$ -
Capital Projects - Water Reservoir Projects						
	CFD A			-		
	Pedley A, Well 13					
Total Water Reservoir Projects		\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects - Water Distribution Projects						
C132932	1100 Pressure Zone Pipeline to Whitney			\$ 1,000,000		
C132931	56th Street Booster Station Expansion	500,000				
C133861	MP Granite Hills Pipeline (Ph2 & Ph3) and PR Station	-		\$ 100,000		
Total Water Distribution		500,000	-	1,100,000	-	-

**JURUPA COMMUNITY SERVICES DISTRICT
CAPITAL PROJECTS BUDGET
FY 2014-2015 Adopted Budget**

J.C.S.D. Work Order	Description	<i>FUNDING SOURCES</i>				
		Water Working Capital	Sewer Working Capital	Facility Fees	Other Funding Sources (Bond Proceeds)	Park Funding
Capital Projects - Pipeline Replacement Program - Water						
C133842	Pipeline Replacement - Fleming - Reservoir Area (6590LF)	1,625,000				
C155007	Pipeline Replacement - Ben Nevis - Bellgrave (6080LF)	1,700,000				
	Pipeline Replacement - Morton Limonite Pedley Area (1170LF)	-				
	Pipeline Replacement - Lindsay Bellgrave Ben Nevis Area (4040LF)	-				
	Pipeline Replacement - 53rd Felspar Steve Area (5200LF)	-				
	Pipeline Replacement - 54th Steve Serendipity Area (4800LF)	-				
C133736	Pressure Zone Break Improvements	290,000				
C133735	56th Street Booster / Armstrong Booster Genset	840,000				
Total Pipeline Replacement		\$ 4,455,000	\$ -	\$ -	\$ -	\$ -

Capital Projects - Water Operations and Maintenance Annual Projects

M151001	Well Maintenance and Booster Program	500,000				
M151002	Asphalt Patching	\$ 260,000				
M151003	Reservoir Facility Maintenance	200,000				
M151004	Standards Manual Update	10,000				
M151005	Atlas Update	5,000				
M151006	Localized System Repairs	150,000				
M151015	SCADA (System Maintenance)	70,000				
M151007	Treatment Plant Component Replacement Program	200,000				
C133545	Large Meter Replacement (phase 4 of 4)	300,000				
C133589	IT - SCADA (SCADA Infrastructure)	300,000				
ALLOC	IT Equipment	81,740				
ALLOC	District Wide Shared Projects	268,000				
Total Water Operations and Maintenance Annual Projects		\$ 2,344,740	\$ -	\$ -	\$ -	\$ -

**JURUPA COMMUNITY SERVICES DISTRICT
CAPITAL PROJECTS BUDGET
FY 2014-2015 Adopted Budget**

J.C.S.D. Work Order	Description	<i>FUNDING SOURCES</i>				
		Water Working Capital	Sewer Working Capital	Facility Fees	Other Funding Sources (Bond Proceeds)	Park Funding
Capital Projects - Third Party Projects						
C133662	Milliken Grade Separation Project	540,000				
M151014	Third Party Relocations (Unspecified)	50,000				
Total Third Party Projects		\$ 590,000	\$ -	\$ -	\$ -	\$ -
Total Capital Projects - Water		\$ 10,389,740	\$ -	\$ 17,785,000	\$ 5,000,000	\$ -
Capital Projects - Trunk Sewer						
C132177	Pyrite Creek Project				\$ 5,500,000	
C133525	Jurupa Trunk (Upstream Phase 3-8)				5,400,000	
C133526	Sky Country Trunk Sewer				200,000	
C133527	Pedley Trunk Sewer		-		-	
C132938	Lakeside LS Modification & Clay St Gravity Sewer		550,000			
	Glen Avon Trunk Sewer		-			
C133699	Master Plan Sewer - Area B		810,000			
Total Trunk Sewer		\$ -	\$ 1,360,000	\$ -	\$ 11,100,000	\$ -
Capital Projects - Regional Lift Station and Force Main						
C133530	Regional Wastewater Pump Station Expansion			\$ 300,000		
C133729	New Forcemain to Riverside WWTP			11,925,000		
C155008	Regional Lift Station Facility Upgrades			1,000,000		
C155013	Santa Ana River Siphon Improvements			250,000		
	Regional Lift Station Pond "C" Lining and Plumbing			-		
Total Regional Lift Station and Forcemain		\$ -	\$ -	\$ 13,475,000	\$ -	\$ -
Capital Projects - Facility Construction						
C133404	Clay / Van Buren Lift Station		1,100,000			
C133588	River Rd Lift Station Improvement Project			5,700,000		
C155009	River Rd LS Expansion & Additional Forcemain			250,000		
	River Rd Lift Station - Existing Pumps Replacement			-		
Total - Facility Construction		\$ -	\$ 1,100,000	\$ 5,950,000	\$ -	\$ -

**JURUPA COMMUNITY SERVICES DISTRICT
CAPITAL PROJECTS BUDGET
FY 2014-2015 Adopted Budget**

J.C.S.D. Work Order	Description	<i>FUNDING SOURCES</i>				
		Water Working Capital	Sewer Working Capital	Facility Fees	Other Funding Sources (Bond Proceeds)	Park Funding
Treatment Capacity Purchase						
	Master Plan Capacity Development Purchase (1 mgd)				\$ -	
C133425	WRCRWA Treatment Plant Capacity Expansion (SRF)			-	31,000,000	
C155010	WRCRWA Annual Capital Improvements			750,000		
C155011	Brine Line Treatment Capacity (CFD 1)			3,000,000		
Total - Sewer Treatment Capacity		\$ -	\$ -	\$ 3,750,000	\$ 31,000,000	\$ -

Capital Projects - Pipeline Replacement Program - Sewer

	Foxtail - Mapleton Area (1670 LF) Etiwanda / Inland MH/SM			-		
	51st through 55th Area (4975 LF)			-		
	63rd Morton Area Van Buren Live Oak Area (6381 LF)			-		
	Country Village Mission Area (6422 LF)			-		
Total Pipeline Replacement		\$ -	\$ -	\$ -	\$ -	\$ -

Capital Projects - Sewer Operations and Maintenance

C133839	Well Springs (So of 68th Sewer Main Repair)		710,000			
M151008	Pinnacle Communities - Sewer Subsidence (Lateral & Street compaction)		500,000			
	Ben Nevis to Granite Hill - 60 FWY Casing / Main Repair (Early start of Glen Avon Trunk Sewer)		-			
M151010	Asphalt Patching - Various Locations		20,000			
M151009	Lift Station Program		375,000			
M151011	Localized System Repairs		225,000			
M151016	SCADA Maintenance		30,000			
Alloc	District Wide Shared Projects		92,000			
Alloc	IT Equipment		28,060			
	IT - SCADA		27,000			
Total Sewer Operations and Maintenance		-	2,007,060	-	-	-

**JURUPA COMMUNITY SERVICES DISTRICT
 CAPITAL PROJECTS BUDGET
 FY 2014-2015 Adopted Budget**

J.C.S.D. Work Order	Description	<i>FUNDING SOURCES</i>				
		Water Working Capital	Sewer Working Capital	Facility Fees	Other Funding Sources (Bond Proceeds)	Park Funding
Third Party Projects						
M151012	Limonite Widening (Etiwanda to Bain)		500,000			
	Limonite / I-15 Interchange		-			
M151013	Third Party JCSD Relocations (Unspecified)		75,000			
Total Sewer Third Party		\$ -	\$ 575,000	\$ -	\$ -	\$ -
Total Capital Projects - Sewer		\$ -	\$ 5,042,060	\$ 23,175,000	\$ 42,100,000	\$ -
Total Capital Projects - Combined Water & Sewer		\$ 10,389,740	\$ 5,042,060	\$ 40,960,000	\$ 47,100,000	\$ -

**JURUPA COMMUNITY SERVICES DISTRICT
CAPITAL PROJECTS BUDGET
FY 2014-2015 Adopted Budget**

J.C.S.D. Work Order	Description	<i>FUNDING SOURCES</i>				
		Water Working Capital	Sewer Working Capital	Facility Fees	Other Funding Sources (Bond Proceeds)	Park Funding
Vehicles and Equipment						
Vehicles						
	3/4 Ton Service Truck	40,000				
	3/4 Ton Service Truck	40,000				
	3/4 Ton Service Truck	45,000				
	3/4 Ton Service Truck	45,000				
	Passenger Vehicle	28,000	7,000			
	1/2 Ton Pickup Truck	30,000				
	1/2 Ton Pickup Truck	30,000				
	1/2 Ton Pickup Truck		35,000			
	Light Pickup Truck	24,000	6,000			
	1/2 Ton Pickup Truck					35,000
	3/4 Ton Service Truck					36,000
	3/4 Ton Service Truck					36,000
	Shuttle Bus (Parks)					
	1/2 Ton Pickup Truck					
	1/2 Ton Pickup Truck					
	1/2 Ton Pickup Truck					
	3/4 Ton Service Truck					
	1/2 Ton Pickup Truck					
	2 Ton Service Truck - Mini Crane					
	1/2 Ton Pickup Truck					
	1/2 Ton Pickup Truck					
	1/2 Ton Pickup Truck					
	Dump Truck / Trailer Combo					
	1/2 Ton Pickup Truck					
	1/2 Ton Pickup Truck					

**JURUPA COMMUNITY SERVICES DISTRICT
CAPITAL PROJECTS BUDGET
FY 2014-2015 Adopted Budget**

J.C.S.D. Work Order	Description	<i>FUNDING SOURCES</i>				
		Water Working Capital	Sewer Working Capital	Facility Fees	Other Funding Sources (Bond Proceeds)	Park Funding
	Light PickupTruck					
	Light PickupTruck					
	2 Ton Service Truck - Mini Crane					
	Light PickupTruck					
	Light PickupTruck					
	Light PickupTruck					

Equipment

	Trailer for Skid Steer		22,000			
	Portable Generator / Welder		6,000			
	Air Ventilation System (Portable)		30,000			
	Towable Air Compressor	18,000				
	Confined Space Equipment Trailer		15,000			
	Jet Scan HD Video Nozzle for Jet Truck		-			
	Pole Camera for Video Truck		-			
Total Vehicles and Equipment		\$ 300,000	\$ 121,000	\$ -	\$ -	\$ 107,000

IT Equipment

	Spam Filter Appliance
	Geographic Information Systems
	Web Filter Appliance
	AppAssure
C155012	Wide Format Printer
	Firewall
	Email Archive Appliance
	Storage ECC
Total IT Equipment	

**JURUPA COMMUNITY SERVICES DISTRICT
CAPITAL PROJECTS BUDGET
FY 2014-2015 Adopted Budget**

		<u>FUNDING SOURCES</u>				
J.C.S.D. Work Order	Description	Water Working Capital	Sewer Working Capital	Facility Fees	Other Funding Sources (Bond Proceeds)	Park Funding

Capital Projects - General Facilities (District Wide Shared)

C133533	Board Room Improvement
C133391	Document Management System (Estimate - Needs Assessment is in Progress)
C145001	Headquarter Improvements
Total General District Wide	

Capital Projects - Parks & Recreation (Community Center and Park Projects)

C145000	Community Parks Improvements - Phase II					3,000,000
Total Capital Projects - Parks & Recreation (Community Center and Parks Projects)		\$ -	\$ -	\$ -	\$ -	\$ 3,000,000

Capital Projects - Parks & Recreation (Neighborhood Parks Project)

C133512	Eastvale Nature Park					2,215,623
Total Capital Projects - Parks & Recreation (Neighborhood Parks Project)		\$ -	\$ -	\$ -	\$ -	\$ 2,215,623

Capital Projects - Parks & Recreation (Working Capital Projects)

	Aquatics Facility (Cedar Creek)					
	Tennis Complex (Mountain View)					
	Synthetic Fields with Lights (Middle School)					
	Additional Fields at Harada Basin					
	Restoration of Cedar Creek					
	Additional Fields at McCune Park					
	Full Basketball Courts at Orchard Park					
	Roller Rink Installation					
	Synthetic Field at Harada Park					
	Restrooms (South side - Harada Park)					
	Interpretive Trail Center					
Total Capital Projects - Parks & Recreation (Working Capital Projects)		\$ -	\$ -	\$ -	\$ -	\$ -

**JURUPA COMMUNITY SERVICES DISTRICT
 CAPITAL PROJECTS BUDGET
 FY 2014-2015 Adopted Budget**

J.C.S.D. Work Order	Description	<i>FUNDING SOURCES</i>					Park Funding
		Water Working Capital	Sewer Working Capital	Facility Fees	Other Funding Sources (Bond Proceeds)		
Capital Projects - Parks & Recreation (Operation and Maintenance Projects)							
	IT Equipment					19,200	
	District Wide Shared Projects					35,000	
Total Capital Projects - Parks & Recreation (Operations and Maintenance)		\$ -	\$ -	\$ -	\$ -	\$ 54,200	
Total Capital Projects - Parks and Recreation		\$ -	\$ -	\$ -	\$ -	\$ 5,269,823	



Community Facilities District Budgets

**Jurupa Community Services District
Debt Service Fund - CFD #1 (Mira Loma)
Marks Roos Refunded CFD
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 801					
Revenue					
4320	Assessment Revenue	\$ 2,502,037	\$ 2,352,025	\$ 2,351,055	\$ 2,361,620
4501	Interest Income	1,232	470	470	-
	Total Revenue	<u>\$ 2,503,269</u>	<u>\$ 2,352,495</u>	<u>\$ 2,351,525</u>	<u>\$ 2,361,620</u>
Expenses					
5001	Salaries	\$ -	\$ 1,613	\$ 2,143	\$ 2,422
	Benefits Expenses	-	887	1,307	1,458
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Expense	3,698	1,000	1,000	3,000
5205	Assessment Engineering	42,589	4,900	4,900	4,900
6001	Principal Payment	1,440,000	1,470,000	1,525,000	1,580,000
6002	Interest Expense	887,572	866,425	809,256	763,000
6005	Fiscal Agent Fees	-	3,240	3,240	2,640
6006	Investment and Arbitrage Expense	-	1,360	1,360	1,350
6011	Tax Collection Expense	-	270	249	250
	Total Expenses	<u>\$ 2,379,342</u>	<u>\$ 2,352,295</u>	<u>\$ 2,351,055</u>	<u>\$ 2,361,620</u>
	Net Change in Fund Balance	<u>\$ 123,927</u>	<u>\$ 200</u>	<u>\$ 470</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #2 (Eastvale)
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 802					
Revenue					
4320	Assessment Revenue	\$ 1,198,755	\$ 1,145,031	\$ 1,170,740	\$ 1,193,420
4323	Assessment Delinquencies	743	-	-	-
4501	Interest Income	7,270	229	234	-
4603	Reimbursed Costs	4,967	-	-	-
	Total Revenue	<u>\$ 1,211,735</u>	<u>\$ 1,145,260</u>	<u>\$ 1,170,974</u>	<u>\$ 1,193,420</u>
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,422
	Benefits Expenses	-	532	1,307	1,456
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Expense	7,833	6,000	6,000	3,000
5205	Assessment Engineering	6,253	3,900	3,900	3,900
6001	Principal Payment	285,000	320,000	355,000	395,000
6002	Interest Expense	812,379	807,035	794,235	779,502
6005	Fiscal Agent Fees	1,650	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	1,463	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	1,559	1,550
	Total Expenses	<u>\$ 1,120,061</u>	<u>\$ 1,145,031</u>	<u>\$ 1,170,740</u>	<u>\$ 1,193,420</u>
	Net Change in Fund Balance	<u>\$ 91,674</u>	<u>\$ 229</u>	<u>\$ 234</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #3 (Eastvale)
Marks Roos Refunded CFD
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 803					
Revenue					
4320	Assessment Revenues	\$ 740,866	\$ 686,409	\$ 688,426	\$ 691,740
4323	Assessment Delinquencies	4,134	-	-	-
4501	Interest Income	609	137	138	-
4603	Reimbursed Costs	6,881	-	-	-
	Total Revenue	<u>\$ 752,490</u>	<u>\$ 686,546</u>	<u>\$ 688,564</u>	<u>\$ 691,740</u>
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,422
	Benefits Expenses	-	532	1,307	1,458
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Expense	9,510	1,500	1,500	3,000
5205	Assessment Engineering	5,366	3,900	3,900	3,900
6001	Principal Payment	260,000	270,000	280,000	290,000
6002	Interest Expense	406,656	402,912	392,675	384,070
6005	Fiscal Agent Fees	-	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	-	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	305	300
	Total Expenses	<u>\$ 687,015</u>	<u>\$ 686,408</u>	<u>\$ 688,426</u>	<u>\$ 691,740</u>
	Net Change in Fund Balance	<u>\$ 65,475</u>	<u>\$ 138</u>	<u>\$ 137</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #4 (Eastvale)
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 804					
Revenue					
4323	Assessment Delinquencies	\$ 12,141	\$ -	\$ -	\$ -
4320	Assessment Revenues	1,120,621	1,066,472	1,068,317	1,017,880
4501	Interest Income	4,818	213	214	-
4603	Reimbursed Costs	29,419	-	-	-
	Total Revenue	<u>\$ 1,166,999</u>	<u>\$ 1,066,685</u>	<u>\$ 1,068,531</u>	<u>\$ 1,017,880</u>
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,425
	Benefits Expenses	-	532	1,307	1,459
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Expense	9,203	1,000	1,000	3,000
5205	Assessment Engineering	6,801	3,900	3,900	3,900
6001	Principal Payment	320,000	330,000	345,000	395,000
6002	Interest Expense	730,836	723,476	707,966	605,106
6005	Fiscal Agent Fees	1,725	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	1,463	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	405	400
	Total Expenses	<u>\$ 1,075,511</u>	<u>\$ 1,066,472</u>	<u>\$ 1,068,317</u>	<u>\$ 1,017,880</u>
	Net Change in Fund Balance	<u>\$ 91,488</u>	<u>\$ 213</u>	<u>\$ 214</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #5 (Eastvale)
Marks Roos Refunded CFD
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 805					
Revenue					
4323	Assessment Delinquencies	\$ -	\$ -	\$ -	\$ -
4320	Assessment Revenues	262,751	247,871	251,245	250,250
4501	Interest Income	38	50	50	-
4603	Reimbursed Costs	-	-	-	-
	Total Revenue	<u>\$ 262,789</u>	<u>\$ 247,921</u>	<u>\$ 251,295</u>	<u>\$ 250,250</u>
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,426
	Benefits Expenses	-	532	1,307	1,459
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	69	1,200	1,200	3,000
5205	Assessment Engineering	5,689	3,900	3,900	3,900
6001	Principal Payment	95,000	100,000	105,000	105,000
6002	Interest Expense	136,038	134,675	130,900	127,675
6005	Fiscal Agent Fees	-	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	-	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	199	200
	Total Expenses	<u>\$ 242,279</u>	<u>\$ 247,871</u>	<u>\$ 251,245</u>	<u>\$ 250,250</u>
	Net Change in Fund Balance	<u>\$ 20,510</u>	<u>\$ 49</u>	<u>\$ 50</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #6 (Eastvale)
Marks Roos Refunded CFD
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 806					
Revenue					
4323	Assessment Delinquencies	\$ 287,048	\$ -	\$ -	\$ -
4320	Assessment Revenues	4,599	275,777	278,736	282,640
4501	Interest Income	256	55	56	-
4603	Reimbursed Costs	<u>\$ 291,903</u>	<u>\$ 275,832</u>	<u>\$ 278,792</u>	<u>\$ 282,640</u>
Total Revenue					
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,425
	Benefits Expenses	-	532	1,307	1,458
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	7,025	1,000	1,000	3,000
5205	Assessment Engineering	6,101	3,900	3,900	3,900
6001	Principal Payment	-	2,640	2,640	2,640
6002	Interest Expense	154,369	152,782	148,606	145,082
6005	Fiscal Agent Fees	110,000	110,000	115,000	120,000
6006	Investment and Arbitrage Expense	-	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	184	185
Total Expenses					
		<u>\$ 282,978</u>	<u>\$ 275,778</u>	<u>\$ 278,736</u>	<u>\$ 282,640</u>
Net Change in Fund Balance					
		<u>\$ 8,925</u>	<u>\$ 54</u>	<u>\$ 56</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD # 7 (Eastvale)
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 807					
Revenue					
4323	Assessment Delinquencies	\$ 9,290	\$ -	\$ -	\$ -
4320	Assessment Revenues	745,598	713,707	715,989	715,510
4501	Interest Income	3,211	143	143	-
4603	Reimbursed Costs	10,945	-	-	-
	Total Revenue	<u>\$ 769,044</u>	<u>\$ 713,850</u>	<u>\$ 716,132</u>	<u>\$ 715,510</u>
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,422
	Benefits Expenses	-	532	1,307	1,456
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	22,413	2,400	2,400	3,000
5205	Assessment Engineering	5,701	3,900	3,900	3,900
6001	Principal Payment	225,000	235,000	245,000	255,000
6002	Interest Expense	468,324	463,712	453,724	442,822
6005	Fiscal Agent Fees	1,450	3,240	3,240	2,640
6006	Investment and Arbitrage Expense	1,463	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	319	320
	Total Expenses	<u>\$ 729,834</u>	<u>\$ 713,708</u>	<u>\$ 715,989</u>	<u>\$ 715,510</u>
	Net Change in Fund Balance	<u>\$ 39,210</u>	<u>\$ 141</u>	<u>\$ 143</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #10 (Eastvale)
Marks Roos Refunded CFD
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Fund 810					
Revenue					
4323	Assessment Delinquencies	\$ 5,805	\$ -	\$ -	\$ -
4320	Assessment Revenues	533,322	494,415	504,410	505,530
4501	Interest Income	555	99	101	-
4603	Reimbursed Costs	3,462	-	-	-
	Total Revenue	<u>\$ 543,144</u>	<u>\$ 494,514</u>	<u>\$ 504,511</u>	<u>\$ 505,530</u>
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,422
	Benefits Expenses	-	532	1,307	1,456
5201	Outside Services	5,882	1,000	1,000	3,000
5204	Legal Services	4,395	3,900	3,900	3,900
5205	Assessment Engineering	5,483	2,600	2,600	2,600
6001	Principal Payment	190,000	190,000	205,000	210,000
6002	Interest Expense	294,159	291,418	284,213	277,912
6005	Fiscal Agent Fees	-	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	-	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	252	250
	Total Expenses	<u>\$ 499,919</u>	<u>\$ 494,414</u>	<u>\$ 504,411</u>	<u>\$ 505,530</u>
	Net Change in Fund Balance	<u>\$ 43,225</u>	<u>\$ 99</u>	<u>\$ 100</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #11 (Eastvale)
FY 2014-2015 Budget**

Account Fund 811	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Revenue					
4323	Assessment Delinquencies	\$ 4,137	\$ -	\$ -	\$ -
4320	Assessment Revenues	840,354	821,490	822,381	808,450
4501	Interest Income	4,930	164	164	-
4603	Reimbursed Costs	2,695	-	-	-
	Total Revenue	<u>\$ 852,116</u>	<u>\$ 821,654</u>	<u>\$ 822,545</u>	<u>\$ 808,450</u>
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,426
	Benefits Expenses	-	532	1,307	1,459
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	5,400	15,319	15,319	3,000
5205	Assessment Engineering	5,504	3,900	3,900	3,900
6001	Principal Payment	260,000	270,000	280,000	290,000
6002	Interest Expense	529,375	524,175	512,835	500,795
6005	Fiscal Agent Fees	1,375	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	1,463	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	281	280
	Total Expenses	<u>\$ 808,600</u>	<u>\$ 821,490</u>	<u>\$ 822,381</u>	<u>\$ 808,450</u>
	Net Change in Fund Balance	<u>\$ 43,516</u>	<u>\$ 164</u>	<u>\$ 165</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #12 (Eastvale)
FY 2014-2015 Budget**

Account Fund 812	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Revenue					
4323	Assessment Delinquencies	\$ 12,704	\$ -	\$ -	\$ -
4320	Assessment Revenues	1,000,890	965,251	969,778	969,130
4501	Interest Income	7,583	193	194	-
4603	Reimbursed Costs	9,948	-	-	-
	Total Revenue	<u>\$ 1,031,125</u>	<u>\$ 965,444</u>	<u>\$ 969,972</u>	<u>\$ 969,130</u>
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,422
	Benefits Expenses	-	532	1,307	1,458
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	12,320	5,000	5,000	3,000
5205	Assessment Engineering	5,768	3,900	3,900	3,900
6001	Principal Payment	310,000	320,000	335,000	350,000
6002	Interest Expense	634,905	628,255	615,455	601,385
6005	Fiscal Agent Fees	1,650	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	1,463	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	377	375
	Total Expenses	<u>\$ 971,589</u>	<u>\$ 965,251</u>	<u>\$ 969,778</u>	<u>\$ 969,130</u>
	Net Change in Fund Balance	<u>\$ 59,536</u>	<u>\$ 193</u>	<u>\$ 194</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #14 (Eastvale)
Marks Roos Refunded CFD
FY 2014-2015 Budget**

Account Fund 814	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Revenue					
4323	Assessment Delinquencies	\$ 3,153	\$ -	\$ -	\$ -
4320	Assessment Revenues	1,077,643	907,602	1,491,090	1,009,900
4501	Interest Income	703	182	298	-
4603	Reimbursed Costs	1,792	-	-	-
	Total Revenue	<u>\$ 1,083,291</u>	<u>\$ 907,784</u>	<u>\$ 1,491,388</u>	<u>\$ 1,009,900</u>
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,422
	Benefits Expenses	-	532	1,307	1,456
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	982	2,000	2,000	3,000
5205	Assessment Engineering	7,759	3,900	3,900	3,900
6001	Principal Payment	285,000	295,000	887,425	315,000
6002	Interest Expense	602,709	598,606	587,425	677,237
6005	Fiscal Agent Fees	3,500	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	-	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	294	295
	Total Expenses	<u>\$ 905,433</u>	<u>\$ 907,602</u>	<u>\$ 1,491,090</u>	<u>\$ 1,009,900</u>
	Net Change in Fund Balance	<u>\$ 177,858</u>	<u>\$ 181</u>	<u>\$ 298</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #15 (Eastvale)
FY 2014-2015 Budget**

Account	Description	Actuals as of	Adopted	Adopted	Adopted
Fund 815		June 30, 2013	Budget	Budget	Budget
			FY 2012-2013	FY 2013-2014	FY 2014-2015
	Revenue				
4320	Assessment Revenues	\$ 605,347	\$ 616,184	\$ 620,898	\$ 581,010
4501	Interest Income	-	123	124	-
	Total Revenue	<u>\$ 605,347</u>	<u>\$ 616,307</u>	<u>\$ 621,022</u>	<u>\$ 581,010</u>
	Expenses				
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,422
	Benefits Expenses	-	532	1,307	1,458
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	152	5,000	5,000	3,000
5205	Assessment Engineering	5,523	3,900	3,900	3,900
6001	Principal Payment	125,000	125,000	130,000	145,000
6002	Interest Expense	475,438	474,188	471,688	418,375
6005	Fiscal Agent Fees	-	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	3,188	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	264	265
	Total Expenses	<u>\$ 614,784</u>	<u>\$ 616,184</u>	<u>\$ 620,899</u>	<u>\$ 581,010</u>
	Net Change in Fund Balance	<u>\$ (9,437)</u>	<u>\$ 123</u>	<u>\$ 124</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #16 (Eastvale)
FY 2014-2015 Budget**

Account	Description	Actuals as of	Adopted	Adopted	Adopted
Fund 816		June 30, 2013	Budget	Budget	Budget
			FY 2012-2013	FY 2013-2014	FY 2014-2015
	Revenue				
4323	Assessment Delinquencies	4,693	-	-	-
4320	Assessment Revenues	657,146	628,635	631,817	624,100
4501	Interest Income	\$ 4,760	\$ 126	\$ 126	\$ -
4603	Reimbursed Costs	1,067	-	-	-
	Total Revenue	<u>\$ 667,666</u>	<u>\$ 628,761</u>	<u>\$ 631,943</u>	<u>\$ 624,100</u>
	Expenses				
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,422
	Benefits Expenses	-	532	1,307	1,457
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	2,106	11,348	11,348	3,000
5205	Assessment Engineering	5,479	3,900	3,900	3,900
6001	Principal Payment	205,000	210,000	220,000	230,000
6002	Interest Expense	399,978	395,292	386,262	376,471
6005	Fiscal Agent Fees	1,725	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	1,463	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	261	260
	Total Expenses	<u>\$ 621,234</u>	<u>\$ 628,636</u>	<u>\$ 631,817</u>	<u>\$ 624,100</u>
	Net Change in Fund Balance	<u>\$ 46,432</u>	<u>\$ 124</u>	<u>\$ 126</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #17 (Eastvale)
FY 2014-2015 Budget**

Account	Description	Actuals as of	Adopted	Adopted	Adopted
Fund 817		June 30, 2013	Budget	Budget	Budget
			FY 2012-2013	FY 2013-2014	FY 2014-2015
	Revenue				
4323	Assessment Delinquencies	\$ 5,710	\$ -	\$ -	\$ -
4320	Assessment Revenues	1,235,650	1,184,819	1,190,420	1,188,030
4501	Interest Income	4,637	237	238	-
4603	Reimbursed Costs	9,284	-	-	-
	Total Revenue	<u>\$ 1,255,281</u>	<u>\$ 1,185,056</u>	<u>\$ 1,190,658</u>	<u>\$ 1,188,030</u>
	Expenses				
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,422
	Benefits Expenses	-	532	1,307	1,458
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	15,555	3,000	3,000	3,000
5205	Assessment Engineering	5,506	3,900	3,900	3,900
6001	Principal Payment	340,000	355,000	375,000	390,000
6002	Interest Expense	822,643	814,822	798,138	780,325
6005	Fiscal Agent Fees	1,425	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	1,463	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	337	335
	Total Expenses	<u>\$ 1,192,075</u>	<u>\$ 1,184,818</u>	<u>\$ 1,190,421</u>	<u>\$ 1,188,030</u>
	Net Change In Fund Balance	<u>\$ 63,206</u>	<u>\$ 238</u>	<u>\$ 237</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #18 (Eastvale)
FY 2014-2015 Budget**

Account Fund 818	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Revenue					
4323	Assessment Delinquencies	\$ 5,546	\$ -	\$ -	\$ -
4320	Assessment Revenues	1,165,921	1,106,511	1,103,560	1,096,470
4501	Interest Income	4,217	221	221	-
4603	Reimbursed Costs	2,202	-	-	-
	Total Revenue	<u>\$ 1,177,886</u>	<u>\$ 1,106,732</u>	<u>\$ 1,103,781</u>	<u>\$ 1,096,470</u>
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,426
	Benefits Expenses	-	532	1,307	1,459
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	3,045	4,500	4,500	3,000
5205	Assessment Engineering	5,673	3,900	3,900	3,900
6001	Principal Payment	340,000	350,000	360,000	370,000
6002	Interest Expense	747,240	740,015	724,790	708,770
6005	Fiscal Agent Fees	1,375	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	1,463	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	324	325
	Total Expenses	<u>\$ 1,104,279</u>	<u>\$ 1,106,511</u>	<u>\$ 1,103,560</u>	<u>\$ 1,096,470</u>
	Net Change In Fund Balance	<u>\$ 73,607</u>	<u>\$ 221</u>	<u>\$ 220</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #19 (Eastvale)
FY 2014-2015 Budget**

Account Fund 819	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Revenue					
4323	Assessment Delinquencies	\$ 1,893	\$ -	\$ -	\$ -
4320	Assessment Revenues	1,732,796	1,617,881	1,618,132	1,619,020
4501	Interest Income	10,600	324	324	-
4603	Reimbursed Costs	558	-	-	-
	Total Revenue	<u>\$ 1,745,847</u>	<u>\$ 1,618,205</u>	<u>\$ 1,618,456</u>	<u>\$ 1,619,020</u>
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,422
	Benefits Expenses	-	532	1,307	1,458
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	2,755	4,000	4,000	3,000
5205	Assessment Engineering	5,922	3,900	3,900	3,900
6001	Principal Payment	495,000	515,000	535,000	560,000
6002	Interest Expense	1,097,033	1,086,885	1,064,740	1,041,200
6005	Fiscal Agent Fees	1,375	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	1,463	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	446	450
	Total Expenses	<u>\$ 1,609,031</u>	<u>\$ 1,617,881</u>	<u>\$ 1,618,133</u>	<u>\$ 1,619,020</u>
	Net Change In Fund Balance	<u>\$ 136,816</u>	<u>\$ 323</u>	<u>\$ 323</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #21 (Eastvale)
FY 2014-2015 Budget**

Account	Description	Actuals as of	Adopted	Adopted	Adopted
Fund 821		June 30, 2013	Budget	Budget	Budget
			FY 2012-2013	FY 2013-2014	FY 2014-2015
	Revenue				
4320	Assessment Revenues	\$ 702,601	\$ 661,026	\$ 664,002	\$ 665,450
4501	Interest Income	3,099	132	133	-
4603	Reimbursed Costs	-	-	-	-
	Total Revenue	<u>\$ 705,700</u>	<u>\$ 661,158</u>	<u>\$ 664,135</u>	<u>\$ 665,450</u>
	Expenses				
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,422
	Benefits Expenses	-	532	1,307	1,458
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	965	2,000	2,000	3,000
5205	Assessment Engineering	5,245	3,900	3,900	3,900
6001	Principal Payment	190,000	200,000	210,000	220,000
6002	Interest Expense	451,400	447,030	437,830	427,855
6005	Fiscal Agent Fees	-	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	1,463	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	226	225
	Total Expenses	<u>\$ 654,556</u>	<u>\$ 661,026</u>	<u>\$ 664,002</u>	<u>\$ 665,450</u>
	Net Change In Fund Balance	<u>\$ 51,144</u>	<u>\$ 132</u>	<u>\$ 133</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #22 (Eastvale)
FY 2014-2015 Budget**

Account Fund 822	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
	Revenue				
4320	Assessment Revenues	367,519	\$ -	\$ -	246,310
4501	Interest Income	42	-	-	-
4603	Reimbursed Costs	-	-	-	-
	Total Revenue	<u>\$ 367,561</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246,310</u>
	Expenses				
5001	Salaries	\$ -	\$ -	\$ -	\$ 2,424
	Benefits Expenses	-	-	-	1,458
5201	Outside Services	5,462	-	-	2,600
5204	Legal Services	1,887	-	-	3,000
5205	Assessment Engineering	5,457	-	-	3,900
6001	Principal Payment	-	-	-	65,000
6002	Interest Expense	-	-	-	163,763
6005	Fiscal Agent Fees	-	-	-	2,640
6006	Investment and Arbitrage Expense	113	-	-	1,350
6011	Tax Collection Expense	-	-	-	175
	Total Expenses	<u>\$ 12,919</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246,310</u>
	Net Change In Fund Balance	<u>\$ 354,642</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #23 (Eastvale)
FY 2014-2015 Budget**

Account Fund 823	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Revenue					
4320	Assessment Revenues	\$ 342,153	\$ 16,996	\$ 332,022	\$ 328,950
4501	Interest Income	3,356	-	66	-
	Total Revenue	<u>\$ 345,509</u>	<u>\$ 16,996</u>	<u>\$ 332,088</u>	<u>\$ 328,950</u>
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,426
	Benefits Expenses	-	532	1,307	1,458
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	13,280	5,000	5,000	3,000
5205	Assessment Engineering	4,976	3,900	3,900	3,900
6001	Principal Payment	-	-	100,000	100,000
6002	Interest Expense	144,899	-	212,882	211,381
6005	Fiscal Agent Fees	-	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	1,350	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	195	195
	Total Expenses	<u>\$ 169,988</u>	<u>\$ 16,996</u>	<u>\$ 332,023</u>	<u>\$ 328,950</u>
	Net Change In Fund Balance	<u>\$ 175,521</u>	<u>\$ -</u>	<u>\$ 65</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #24 (Eastvale)
Mark Roos Refunded CFD
FY 2014-2015 Budget**

Account Fund 824	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Revenue					
4320	Assessment Revenues	\$ 850,605	\$ 810,296	\$ 814,526	\$ 818,990
4501	Interest Income	570	162	163	-
4603	Reimbursed Costs	-	-	-	-
	Total Revenue	<u>\$ 851,175</u>	<u>\$ 810,458</u>	<u>\$ 814,689</u>	<u>\$ 818,990</u>
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,422
	Benefits Expenses	-	532	1,307	1,456
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	1,426	2,000	2,000	3,000
5205	Assessment Engineering	4,173	3,900	3,900	3,900
6001	Principal Payment	210,000	215,000	225,000	235,000
6002	Interest Expense	584,294	581,300	573,319	566,362
6005	Fiscal Agent Fees	-	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	-	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	261	260
	Total Expenses	<u>\$ 805,376</u>	<u>\$ 810,296</u>	<u>\$ 814,526</u>	<u>\$ 818,990</u>
	Net Change In Fund Balance	<u>\$ 45,799</u>	<u>\$ 162</u>	<u>\$ 162</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #25 (Eastvale)
FY 2014-2015 Budget**

Account Fund 825	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
	Revenue				
4320	Assessment Revenues	\$ 1,097,631	\$ 1,026,990	\$ 1,036,788	\$ 1,030,960
4501	Interest Income	5,925	205	207	-
	Total Revenue	<u>\$ 1,103,556</u>	<u>\$ 1,027,195</u>	<u>\$ 1,036,995</u>	<u>\$ 1,030,960</u>
	Expenses				
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,422
	Benefits Expenses	-	532	1,307	1,457
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	170	1,000	1,000	3,000
5205	Assessment Engineering	7,088	3,900	3,900	3,900
6001	Principal Payment	130,000	150,000	165,000	165,000
6002	Interest Expense	867,759	863,994	856,532	848,281
6005	Fiscal Agent Fees	3,300	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	2,925	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	311	310
	Total Expenses	<u>\$ 1,016,725</u>	<u>\$ 1,026,990</u>	<u>\$ 1,036,789</u>	<u>\$ 1,030,960</u>
	Net Change In Fund Balance	<u>\$ 86,831</u>	<u>\$ 205</u>	<u>\$ 206</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #27 (Eastvale)
FY 2014-2015 Budget**

Account	Description	Actuals as of	Adopted	Adopted	Proposed
Fund 827		June 30, 2013	Budget	Budget	Budget
			FY 2012-2013	FY 2013-2014	FY 2014-2015
	Revenue				
4320	Assessment Revenues	\$ 179,285	\$ -	\$ -	\$ 517,900
	Total Revenue	<u>\$ 179,285</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 517,900</u>
	Expenses				
5001	Salaries	\$ -	\$ -	\$ -	\$ 2,424
	Benefits Expenses	-	-	-	1,458
5201	Outside Services	372	-	-	2,600
5204	Legal Services	-	-	-	3,000
5205	Assessment Engineering	-	-	-	3,900
6001	Principal Payment	-	-	-	160,000
6002	Interest Expense	-	-	-	340,318
6005	Fiscal Agent Fees	-	-	-	2,640
6006	Investment and Arbitrage Expense	-	-	-	1,350
6011	Tax Collection Expense	-	-	-	210
	Total Expenses	<u>\$ 372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 517,900</u>
	Net Change In Fund Balance	<u>\$ 178,913</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD #28 (Eastvale)
FY 2014-2015 Budget**

Account	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Revenue					
4320	Assessment Revenues	\$ -	\$ -	\$ -	\$ 400,860
	Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,860</u>
Expenses					
5001	Salaries	\$ -	\$ -	\$ -	\$ 2,422
	Benefits Expenses	-	-	-	1,458
5201	Outside Services	-	-	-	2,600
5204	Legal Services	361	-	-	3,000
5205	Assessment Engineering	1,200	-	-	3,900
6001	Principal Payment	-	-	-	125,000
6002	Interest Expense	-	-	-	258,300
6005	Fiscal Agent Fees	-	-	-	2,640
6006	Investment and Arbitrage Expense	-	-	-	1,350
6011	Tax Collection Expense	-	-	-	190
	Total Expenses	<u>\$ 1,561</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,860</u>
	Net Change In Fund Balance	<u>\$ (1,561)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD # 29 (Eastvale)
Mark Roos Refunded CFD
FY 2014-2015 Budget**

Account Fund 829	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Revenue					
4320	Assessment Revenues	\$ 930,685	\$ 911,027	\$ 960,614	\$ 964,860
4501	Interest Income	4,314	182	192	-
	Total Revenue	<u>\$ 934,999</u>	<u>\$ 911,209</u>	<u>\$ 960,806</u>	<u>\$ 964,860</u>
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,422
	Benefits Expenses	-	532	1,307	1,455
5201	Outside Services	11,487	2,600	2,600	2,600
5204	Legal Services	3,154	1,000	1,000	3,000
5205	Assessment Engineering	6,692	3,900	3,900	3,900
6001	Principal Payment	200,000	205,000	260,000	270,000
6002	Interest Expense	695,875	693,031	685,394	677,218
6005	Fiscal Agent Fees	-	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	1,650	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	274	275
	Total Expenses	<u>\$ 918,858</u>	<u>\$ 911,027</u>	<u>\$ 960,614</u>	<u>\$ 964,860</u>
	Net Change In Fund Balance	<u>\$ 16,141</u>	<u>\$ 182</u>	<u>\$ 192</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD # 30 (Eastvale)
FY 2014-2015 Budget**

Account	Description	Actuals as of	Adopted	Adopted	Adopted
Fund 830		June 30, 2013	Budget	Budget	Budget
			FY 2012-2013	FY 2013-2014	FY 2014-2015
	Revenue				
4320	Assessment Revenues	\$ 548,910	\$ 516,729	\$ 517,436	\$ 518,040
4501	Interest Income	1,987	103	103	-
	Total Revenue	<u>\$ 550,897</u>	<u>\$ 516,832</u>	<u>\$ 517,539</u>	<u>\$ 518,040</u>
	Expenses				
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,422
	Benefits Expenses	-	532	1,307	1,456
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	2,252	1,000	1,000	3,000
5205	Assessment Engineering	5,298	3,900	3,900	3,900
6001	Principal Payment	130,000	140,000	145,000	150,000
6002	Interest Expense	366,658	363,732	357,292	350,477
6005	Fiscal Agent Fees	1,375	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	1,463	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	197	195
	Total Expenses	<u>\$ 512,529</u>	<u>\$ 516,728</u>	<u>\$ 517,435</u>	<u>\$ 518,040</u>
	Net Change In Fund Balance	<u>\$ 38,368</u>	<u>\$ 104</u>	<u>\$ 104</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD # 31 (Eastvale)
FY 2014-2015 Budget**

Account Fund 831	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
	Revenue				
4320	Assessment Revenues	\$ 864,739	\$ -	\$ 746,014	\$ 748,640
4501	Interest Income	1,652	-	149	-
	Total Revenue	<u>\$ 866,391</u>	<u>\$ -</u>	<u>\$ 746,163</u>	<u>\$ 748,640</u>
	Expenses				
5001	Salaries	\$ -	\$ -	\$ 2,143	\$ 2,424
	Benefits Expenses	-	-	1,307	1,458
5201	Outside Services	6,852	-	2,600	2,600
5204	Legal Services	7,310	-	1,000	3,000
5205	Assessment Engineering	3,286	-	3,900	3,900
6001	Principal Payment	-	-	240,000	245,000
6002	Interest Expense	-	-	490,788	485,988
6005	Fiscal Agent Fees	-	-	2,640	2,640
6006	Investment and Arbitrage Expense	113	-	1,356	1,350
6011	Tax Collection Expense	-	-	280	280
	Total Expenses	<u>\$ 17,561</u>	<u>\$ -</u>	<u>\$ 746,014</u>	<u>\$ 748,640</u>
	Net Change In Fund Balance	<u>\$ 848,830</u>	<u>\$ -</u>	<u>\$ 149</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD # 32 (Eastvale)
FY 2014-2015 Budget**

Account	Description	Actuals as of	Adopted	Adopted	Adopted
Fund 832		June 30, 2013	Budget	Budget	Budget
			FY 2012-2013	FY 2013-2014	FY 2014-2015
Revenue					
4323	Assessment Delinquencies	4,031	\$ -	\$ -	\$ -
4320	Assessment Revenues	281,138	256,462	260,281	263,110
4501	Interest Income	1,764	51	52	-
4603	Reimbursed Costs	585	-	-	-
	Total Revenue	<u>\$ 287,518</u>	<u>\$ 256,513</u>	<u>\$ 260,333</u>	<u>\$ 263,110</u>
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,426
	Benefits Expenses	-	532	1,307	1,459
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	1,171	2,000	2,000	3,000
5205	Assessment Engineering	5,099	3,900	3,900	3,900
6001	Principal Payment	75,000	75,000	80,000	85,000
6002	Interest Expense	169,060	167,466	164,186	160,585
6005	Fiscal Agent Fees	1,375	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	1,463	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	150	150
	Total Expenses	<u>\$ 258,651</u>	<u>\$ 256,462</u>	<u>\$ 260,282</u>	<u>\$ 263,110</u>
	Net Change In Fund Balance	<u>\$ 28,867</u>	<u>\$ 51</u>	<u>\$ 51</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD # 33 (Eastvale)
FY 2014-2015 Budget**

Account Fund 833	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
	Revenue				
4320	Assessment Revenues	\$ -	\$ -	\$ -	\$ 699,880
	Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 699,880</u>
	Expenses				
5001	Salaries	\$ -	\$ -	\$ -	\$ 2,422
	Benefits Expenses	-	-	-	1,456
5201	Outside Services	-	-	-	2,600
5204	Legal Services	-	-	-	3,000
5205	Assessment Engineering	-	-	-	3,900
6001	Principal Payment	-	-	-	200,000
6002	Interest Expense	-	-	-	482,162
6005	Fiscal Agent Fees	-	-	-	2,640
6006	Investment and Arbitrage Expense	-	-	-	1,350
6011	Tax Collection Expense	-	-	-	350
	Total Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 699,880</u>
	Net Change In Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD # 34 (Eastvale)
FY 2014-2015 Budget**

Account Fund 834	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
	Revenue				
4320	Assessment Revenues	\$ 550,688	\$ 543,941	\$ 547,419	\$ 515,380
4501	Interest Income	5,803	109	109	-
4603	Reimbursed Costs	800	-	-	-
	Total Revenue	<u>\$ 557,291</u>	<u>\$ 544,050</u>	<u>\$ 547,528</u>	<u>\$ 515,380</u>
	Expenses				
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,422
	Benefits Expenses	-	532	1,307	1,456
5201	Outside Services	5,483	2,600	2,600	2,600
5204	Legal Services	213	2,000	2,000	3,000
5205	Assessment Engineering	7,305	3,900	3,900	3,900
6001	Principal Payment	115,000	115,000	120,000	145,000
6002	Interest Expense	416,358	414,695	411,246	352,787
6005	Fiscal Agent Fees	1,700	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	1,463	1,356	1,356	1,350
6011	Tax Collection Expense	-	249	228	225
	Total Expenses	<u>\$ 547,522</u>	<u>\$ 543,940</u>	<u>\$ 547,420</u>	<u>\$ 515,380</u>
	Net Change In Fund Balance	<u>\$ 9,769</u>	<u>\$ 109</u>	<u>\$ 108</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD # 35 (Eastvale)
FY 2014-2015 Budget**

Account	Description	Actuals as of	Adopted	Adopted	Adopted
Fund 835		June 30, 2013	Budget	Budget	Budget
			FY 2012-2013	FY 2013-2014	FY 2014-2015
	Revenue				
4320	Assessment Revenues	\$ 529,406	\$ -	\$ 249,382	\$ 249,600
4501	Interest Income	2,103	-	50	-
	Total Revenue	<u>\$ 531,509</u>	<u>\$ -</u>	<u>\$ 249,432</u>	<u>\$ 249,600</u>
	Expenses				
5001	Salaries	\$ -	\$ -	\$ 2,143	\$ 2,422
	Benefits Expenses	-	-	1,307	1,455
5201	Outside Services	4,028	-	2,600	2,600
5204	Legal Services	677	-	2,000	3,000
5205	Assessment Engineering	12,377	-	3,900	3,900
6001	Principal Payment	-	-	80,000	80,000
6002	Interest Expense	49,161	-	153,244	152,043
6005	Fiscal Agent Fees	-	-	2,640	2,640
6006	Investment and Arbitrage Expense	113	-	1,356	1,350
6011	Tax Collection Expense	-	-	192	190
	Total Expenses	<u>\$ 66,356</u>	<u>\$ -</u>	<u>\$ 249,383</u>	<u>\$ 249,600</u>
	Net Change In Fund Balance	<u>\$ 465,153</u>	<u>\$ -</u>	<u>\$ 49</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD # 38 (Eastvale)
FY 2014-2015 Budget**

Account Fund 838	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Revenue					
4320	Assessment Revenues	\$ 857,410	\$ 853,575	\$ 853,590	\$ 834,490
4501	Interest Income	9,468	171	171	-
	Total Revenue	<u>\$ 866,878</u>	<u>\$ 853,746</u>	<u>\$ 853,761</u>	<u>\$ 834,490</u>
Expenses					
5001	Salaries	\$ -	\$ 1,936	\$ 4,286	\$ 2,422
	Benefits Expenses	-	1,065	2,614	1,456
5201	Outside Services	5,483	5,200	5,200	5,200
5204	Legal Services	154	2,000	2,000	6,000
5205	Assessment Engineering	10,602	7,800	7,800	7,800
6001	Principal Payment	175,000	195,000	195,000	215,000
6002	Interest Expense	633,898	632,582	628,277	588,212
6005	Fiscal Agent Fees	3,300	5,280	5,280	5,280
6006	Investment and Arbitrage Expense	2,925	2,712	2,712	2,700
6011	Tax Collection Expense	-	-	421	420
	Total Expenses	<u>\$ 831,362</u>	<u>\$ 853,575</u>	<u>\$ 853,590</u>	<u>\$ 834,490</u>
	Net Change In Fund Balance	<u>\$ 35,516</u>	<u>\$ 171</u>	<u>\$ 170</u>	<u>\$ -</u>

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

**Jurupa Community Services District
Debt Service Fund - CFD # 39 (Eastvale)
FY 2014-2015 Budget**

Account Fund 839	Description	Actuals as of June 30, 2013	Adopted Budget FY 2012-2013	Adopted Budget FY 2013-2014	Adopted Budget FY 2014-2015
Revenue					
4320	Assessment Revenues	\$ 782,684	\$ 769,084	\$ 773,553	\$ 772,480
4501	Interest Income	3,282	820	820	-
	Total Revenue	<u>\$ 785,966</u>	<u>\$ 769,904</u>	<u>\$ 774,373</u>	<u>\$ 772,480</u>
Expenses					
5001	Salaries	\$ -	\$ 968	\$ 2,143	\$ 2,425
	Benefits Expenses	-	532	1,307	1,458
5201	Outside Services	5,482	2,600	2,600	2,600
5204	Legal Services	1,725	5,000	5,000	3,000
5205	Assessment Engineering	5,444	3,900	3,900	3,900
6001	Principal Payment	-	220,000	225,000	230,000
6002	Interest Expense	431,524	532,088	529,338	524,837
6005	Fiscal Agent Fees	-	2,640	2,640	2,640
6006	Investment and Arbitrage Expense	1,463	1,356	1,356	1,350
6011	Tax Collection Expense	-	-	270	270
	Total Expenses	<u>\$ 445,638</u>	<u>\$ 769,084</u>	<u>\$ 773,554</u>	<u>\$ 772,480</u>
	Net Change In Fund Balance	<u>\$ 340,328</u>	<u>\$ 820</u>	<u>\$ 819</u>	<u>\$ -</u>

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



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