

# Rubidoux Community Services District

## Board of Directors

Diana Leja, President  
Leslie Altamirano, Vice-President  
Bernard Murphy  
John Skerbelis  
Hank Trueba Jr.

## General Manager

Brian R. Laddusaw



Water Resource Management    Refuse Collection    Street Lights    Fire / Emergency Services    Weed Abatement

## NOTICE AND AGENDA FOR THE RUBIDOUX COMMUNITY SERVICES DISTRICT FINANCE AND BUDGET COMMITTEE MEETING

**Thursday, April 2, 2026, at 3:00 PM**

During this Finance and Budget Committee meeting of the Rubidoux Community Services District Board of Directors, members of the public will have the choice to attend and address the Committee in person or attend and address the Committee via Zoom.

Members of the public wanting to attend and/or address the Committee virtually may do so by using the Zoom App or website for free at: <https://zoom.us/>

- Meeting ID is **994 957 9980**
- Passcode is: rcsd
- Call into the meeting number 1-669-444-9171

Only one person at a time may speak by telephone or Zoom and only after being recognized by the Committee.

**Closed Session:** At any time during the regular session, the Committee may adjourn to a closed executive session to consider matter of litigation, personnel, negotiations, or to deliberate on decisions as allowed and pursuant with the open meetings laws. Discussion of litigation is within the Attorney/Client privilege and may be held in closed session.

Authority: Government code 11126-(a) (d) (q).

1. **CALL TO ORDER** – Diana Leja, President
2. **PLEDGE OF ALLEGIANCE** – General Manager
3. **ROLL CALL** – General Manager

**4. PUBLIC COMMENTS**

Members of the public are encouraged to address the Board of Directors. Anyone who wishes to speak on an item not on the published agenda must submit a comment request card to the General Manager or designee. Each speaker should begin by identifying themselves for the record and is allowed up to five minutes.

No one may give their time to a speaker during the public comment period of the meeting. It is requested that all present refrain from any action that might disrupt the orderly course of the meeting. Coarse, crude, profane, or vulgar language, or unsolicited comments from the audience, which disrupts or disturbs the Board meeting, may result in exclusion from the meeting.

The Ralph M. Brown Act, Government Code 54950, et. seq. prohibits members of the Board of Directors from taking formal action or discuss items not on the published agenda. As a result, immediate response to public comment may be limited.

**5. ACTION / DISCUSSION ITEMS**

- A. **Rubidoux Community Services District – FY 2026|2027 Budget Workshop #1:**  
Presentation of Draft Budgets:  
-General Fund Budget  
-Fire/Weed Abatement Fund Budget  
-Solid Waste Disposal (Trash) Fund Budget

**6. COMMITTEE MEMBER COMMENTS / REQUESTS**

**7. ADJOURNMENT**

*Any person with a disability who requires a modification or accommodation in order to participate in this meeting, or any person with limited English proficiency (LEP) who requires language assistance to communicate with the Rubidoux Community Services District Board of Directors during the meeting, should contact the Rubidoux Community Services District Administrative Department, at (951) 684-7580 or [admin@rcsd.org](mailto:admin@rcsd.org), no fewer than two (2) business days prior to this meeting to enable the Rubidoux Community Services District to make reasonable arrangements to assure accessibility or language assistance for this meeting.*

**DECLARATION OF POSTING**

I, Brian Laddusaw, General Manager and Board Secretary to the Rubidoux Community Services District, certify that a copy of this has been posted in the District's main office, 3590 Rubidoux Blvd., Jurupa Valley, and on its website no less than seventy-two (72) hours before the start of the meeting.



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Brian Laddusaw  
General Manager-Secretary

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## FINANCE AND BUDGET COMMITTEE – ITEM 5A

April 2, 2026

**To:** Rubidoux Community Services District – Finance and Budget Committee

**Subject:** Rubidoux Community Services District – FY 2026|2027 Budget Workshop #1:  
Presentation of Draft Budgets: General Fund Budget, Fire/Weed Abatement Fund Budget, Solid Waste Disposal (Trash) Fund Budget

## BACKGROUND:

Historically, the Rubidoux Community Services District (“District”) Board of Directors (“Directors”) conduct budget workshops to align with both regular Board meetings prior to District staff presenting the budget for adoption at a regularly scheduled board meeting. District practice has been to adopt next year’s fiscal year budget no later than the 2<sup>nd</sup> meeting in June.

Keeping with District practice, this evening marks the District’s first budget workshop for FY 2026|2027. Attached to this Director’s Memorandum are the following draft budgets:

- General Fund
- Fire/Weed Abatement Fund
- Solid Waste Disposal (Trash) Fund

Budget workshop one (1) will only focus on the aforementioned budgets. The budgets presented tonight are in draft form and are subject to change as staff continues to work through the budgeting process. Budget workshop two (2), scheduled for April 16, will focus on the District’s water and sewer enterprise funds. Budget workshop three (3), scheduled for May 7, will include the final draft version of all District funds. Staff will present the final FY 2026|2027 budget for adoption at the regularly scheduled meeting on May 21, 2026.

Should the budget process experience any delays, the proposed timeline still provides sufficient flexibility to ensure adoption no later than the second meeting in June.

**PRESENTATION BY STAFF**

Respectfully,



BRIAN R. LADDUSAW, CPA  
General Manager

Attachment(s):

FY 2026|2027 Draft Budgets: General Fund, Fire/Weed Abatement Fund, Solid Waste Disposal (Trash) Fund

## Rubidoux Community Services District General Fund Budget

	Actual YTD February 2026	Annual Budget 2025/2026 <sup>F</sup>	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
<b>Operating Income</b>						
1 Plan Check & Inspection	\$ 17,610	\$ 27,000	\$ 30,189	\$ 3,189	\$ 39,380	\$ 30,000
2 Permits & Licenses	3,078	4,000	5,277	1,277	\$ 3,762	5,000
3 Administrative Allocation Fire Fund	53,500	107,000	107,000	-	\$ 111,000	114,000
4 Administrative Allocation Trash Fund	308,000	616,000	616,000	-	\$ 636,000	651,000
5 Administrative Allocation Water Fund	587,000	1,174,000	1,174,000	-	\$ 1,212,000	1,242,000
6 Administrative Allocation Sewer Fund	349,000	698,000	698,000	-	\$ 721,000	739,000
<b>Total Operating Income</b>	<b>1,318,188</b>	<b>2,626,000</b>	<b>2,630,466</b>	<b>4,466</b>	<b>2,723,142</b>	<b>2,781,000</b>
<b>Other Income</b>						
8 Interest Income	295,712	417,000	506,936	89,936	\$ 467,789	456,000
9 Miscellaneous Income: General	33,810	6,000	57,960	51,960	\$ 17,934	6,000
10 Street Light Charges	-	-	-	-	\$ -	-
11 Interest Income: Non-Operational	97,683	131,000	167,456	36,456	\$ 141,663	151,000
12 Loan Proceeds - Bldg.	-	-	-	-	\$ -	-
14 Settlement Proceeds	-	-	-	-	-	-
<b>Total Other Income</b>	<b>427,205</b>	<b>554,000</b>	<b>732,352</b>	<b>178,352</b>	<b>627,386</b>	<b>613,000</b>
<b>TOTAL GENERAL REVENUE</b>	<b>\$1,745,393</b>	<b>\$3,180,000</b>	<b>\$3,362,818</b>	<b>\$182,818</b>	<b>\$3,350,528</b>	<b>\$3,394,000</b>
<b>Operating Expense</b>						
13 R & M Vehicles	\$ 634	\$ 1,000	\$ 1,087	\$ (87)	\$ 506	\$ 1,000
14 Main/Lease Equipment	5,433	8,000	9,313	(1,313)	\$ 8,949	10,000
15 R & M Office Building	47,411	48,000	81,277	(33,277)	\$ 65,190	48,000
16 General Supplies & Expenses	48,533	79,000	83,199	(4,199)	\$ 92,980	86,000
17 Utilities	19,277	29,000	33,047	(4,047)	\$ 32,439	37,000
18 Postage/Billing Expense: General	22,664	36,000	38,853	(2,853)	\$ 38,948	40,000
19 Telephone: General	11,698	12,000	20,053	(8,053)	\$ 14,471	21,000
20 Office Supplies: General	7,291	18,000	12,498	5,502	\$ 17,151	13,000
21 Dues & Subscriptions	23,763	33,000	40,737	(7,737)	\$ 27,733	42,000
22 Licenses & Permits	-	1,000	-	1,000	\$ 1,733	-
23 Clothing Expense	295	2,000	505	1,495	\$ 2,152	2,000
24 Mileage & Conference Expense	2,255	10,000	3,865	6,135	\$ 1,452	15,000
25 Human Resources Development	1,799	1,000	3,084	(2,084)	\$ -	2,000
26 Gasoline Expense	4,027	8,000	6,903	1,097	\$ 7,836	8,000
27 General Insurance	13,141	24,000	22,527	1,473	\$ 26,705	26,000
28 Attorney Fees	17,763	20,000	30,451	(10,451)	\$ 22,733	31,000
29 Publication of Public Notices	1,559	7,000	2,673	4,327	\$ 6,985	7,000
30 Miscellaneous Expense	602	10,000	1,033	8,967	\$ 9,652	10,000
31 Consulting Fee: Labor	16,546	25,000	28,365	(3,365)	\$ 29,179	30,000
32 Consulting Fee: Administrative Oversight	-	5,000	-	5,000	\$ 7,446	-
33 Consulting Fee: Communication / Outreach	720	5,000	1,234	3,766	\$ 7,590	-
34 Consulting Fee: Financial	-	50,000	-	50,000	\$ -	50,000
35 Consulting Fee: District Strategic Plan	1,426	-	2,444	(2,444)	\$ 26,887	-
36 Auditors Fees	34,000	36,000	34,000	2,000	\$ 35,100	36,000
37 Website Administration	2,087	7,000	3,578	3,422	\$ 5,666	12,000
38 Computer System Support	64,653	150,000	110,834	39,166	\$ 91,911	114,000
39 Computer Misc. and Hardware	31,280	30,000	31,280	(1,280)	\$ 18,781	10,000
40 Employee Education and Training	21,578	20,000	36,990	(16,990)	\$ 27,150	20,000
Outreach Events / Community Action	-	-	-	-	\$ -	12,250
41 Annexation Work	-	-	-	-	\$ 9,743	-
<b>Total Operating Expense</b>	<b>400,434</b>	<b>675,000</b>	<b>639,830</b>	<b>35,170</b>	<b>637,067</b>	<b>683,250</b>

## Rubidoux Community Services District General Fund Budget

	Actual YTD February 2026	Annual Budget 2025/2026	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
<b>Administrative Expense</b>						
42 Salaries Expense	796,831	1,264,000	1,274,930	(10,930)	\$ 1,226,936	1,364,000
43 Employee Vacation/Sick Accrual Expense	36,168	19,000	36,168	(17,168)	\$ 15,051	39,000
44 Payroll Tax Expense	54,071	96,000	86,514	9,486	\$ 87,564	93,000
45 Health & Retirement Expense	487,797	698,000	621,940	76,060	\$ 572,295	690,000
46 Retirement Expense - Excess UAL	-	69,000	-	69,000	\$ -	69,000
47 Workers Compensation Ins.	6,915	12,000	11,854	146	\$ 7,876	17,000
48 Directors Fees	12,338	22,000	19,740	2,260	\$ 25,614	20,000
49 Employee Recognition	11,195	15,000	15,000	-	\$ 1,081	15,000
50 Election Costs	-	-	-	-	\$ 1,444	30,000
<b>Total Administrative Expense</b>	<b>1,405,315</b>	<b>2,195,000</b>	<b>2,066,147</b>	<b>128,853</b>	<b>1,937,859</b>	<b>2,337,000</b>
<b>Other Expense</b>						
51 Equipment (OFC) Replacement	5,000	5,000	8,571	(3,571)	\$ -	5,000
52 Street Light Expense	87,615	122,000	150,197	(28,197)	\$ 145,016	170,000
53 Building Interest Exp	17,120	35,000	34,239	761	\$ 38,569	30,000
<b>Total Other Expense</b>	<b>109,735</b>	<b>162,000</b>	<b>193,007</b>	<b>(31,007)</b>	<b>183,584</b>	<b>205,000</b>
<b>Total Expense</b>	<b>1,915,484</b>	<b>3,032,000</b>	<b>2,898,983</b>	<b>133,017</b>	<b>2,758,511</b>	<b>3,225,250</b>
<b>Asset Acquisitions</b>						
55 NorthStar and Denali Cloud Server	66,587	-	66,587	(66,587)	\$ -	-
56 General Manager Vehicle	-	-	-	-	\$ 48,166	-
IT Infrastructure Upgrades	-	-	-	-	\$ -	175,000
57 Admin. Bldg. Proj.	68,824	1,500,000	68,824	1,431,176	\$ 8,250	-
<b>Total Asset Acquisitions</b>	<b>135,411</b>	<b>1,500,000</b>	<b>135,411</b>	<b>1,364,589</b>	<b>56,416</b>	<b>175,000</b>
<b>Long-Term Debt</b>						
58 Debt Service - Building Principal	-	146,500	146,284	216	\$ 141,954	151,000
<b>Total Long-Term Debt</b>	<b>-</b>	<b>146,500</b>	<b>146,284</b>	<b>216</b>	<b>141,954</b>	<b>151,000</b>
<b>Transfers</b>						
59 Property Tax Transfer In	-	-	-	-	\$ -	-
60 Transfer from Proj Admin Bldg Reserves	-	-	-	-	#N/A	-
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#N/A</b>	<b>-</b>
<b>TOTAL GENERAL EXPENSES AND TRANSFERS</b>	<b>\$2,050,895</b>	<b>\$4,678,500</b>	<b>\$3,180,678</b>	<b>\$1,497,822</b>	<b>#N/A</b>	<b>\$3,551,250</b>
<b>Fund Excess (Deficit)</b>						<b>\$ (157,250)</b>

**Rubidoux Community Services District  
Fire / Weed Abatement Fund Budget**

	Actual YTD February 2026	Annual Budget 2025/2026 <sup>(1)</sup>	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2025/2026
<b>Operating Income</b>						
1 Weed Abatement Assessment	\$ -	\$ 4,000	\$ -	\$ (4,000)	\$ 15,315	\$ 4,000
2 Property Taxes-Secured	2,257,556	6,126,700	2,512,128	(3,614,572)	5,953,895	2,549,800
3 Property Taxes-Unsecured	129,822	135,900	136,313	413	125,192	138,400
4 Property Taxes-RPTTF	1,569,062	-	3,689,850	3,689,850	-	3,745,200
5 Property Taxes-SBE & HOX	833,786	121,400	102,144	(19,256)	72,840	103,700
5 Property Taxes-Other	29,030	90,300	93,881	3,581	95,782	95,300
<b>Total Operating Income</b>	<b>4,819,257</b>	<b>6,478,300</b>	<b>6,534,316</b>	<b>56,016</b>	<b>6,263,023</b>	<b>6,636,400</b>
<b>Other Income</b>						
6 Developer EDU Fees: Income	43,280	-	48,280	48,280	58,892	-
<b>Total Other Income</b>	<b>43,280</b>	<b>-</b>	<b>48,280</b>	<b>48,280</b>	<b>58,892</b>	<b>-</b>
<b>TOTAL FIRE/WEED ABATEMENT REVENUE</b>	<b>\$4,862,537</b>	<b>\$6,478,300</b>	<b>\$6,582,596</b>	<b>\$104,296</b>	<b>\$6,321,915</b>	<b>\$6,636,400</b>
<b>Operating Expense</b>						
7 Utilities Fire Dept	\$ 19,542	\$ 31,200	\$ 33,500	\$ (2,300)	\$ 31,527	\$ 35,900
8 Postage Expense: Weed	-	500	-	500	-	500
9 Weed Abatement Contract	-	2,200	-	2,200	1,400	2,300
10 CDF Contract	784,763	3,584,000	3,219,272	364,728	2,571,931	3,691,500
11 Publication of Public Notices	-	1,000	-	1,000	-	1,000
12 Miscellaneous: Fire	95	5,400	163	5,237	-	5,600
13 R & M Fire Station	8,413	10,600	14,423	(3,823)	536	10,900
14 Landscaping	12,813	18,900	21,965	(3,065)	18,231	22,600
15 Riverside County Admin Charge	9,164	16,500	15,711	789	19,028	16,200
16 Consulting Fees - Fire Mitigation Fee Study	-	28,200	-	28,200	-	28,200
17 Consulting Fees - Master Plan	-	60,000	-	60,000	-	-
18 Condition Assessment	-	-	-	-	5,550	-
<b>Total Operating Expense</b>	<b>834,790</b>	<b>3,758,500</b>	<b>3,305,034</b>	<b>453,466</b>	<b>2,648,203</b>	<b>3,814,700</b>
<b>Administrative Expense</b>						
19 General Fund Admin. Expense	53,500	107,000	107,000	-	111,000	114,000
<b>Total Administrative Expense</b>	<b>53,500</b>	<b>107,000</b>	<b>107,000</b>	<b>-</b>	<b>111,000</b>	<b>114,000</b>
<b>Asset Acquisitions</b>						
20 Misc. Asset Acq./Replacements	7,285	250,000	12,489	237,511	14,936	250,000
<b>Total Asset Acquisitions</b>	<b>7,285</b>	<b>250,000</b>	<b>12,489</b>	<b>237,511</b>	<b>14,936</b>	<b>250,000</b>
<b>Transfers</b>						
21 Transfer to/(from) Fire Mitigation Fund	-	(250,000)	-	(250,000)	-	(250,000)
22 Property Tax Transfer Out - General	-	-	-	-	-	-
23 Property Tax Transfer Out - Trash	31,500	63,000	63,000	-	159,700	-
24 Property Tax Transfer Out - Water	935,000	1,870,000	1,870,000	-	784,100	-
25 Property Tax Transfer Out - Sewer	375,000	750,000	750,000	-	425,000	-
<b>Total Transfers</b>	<b>1,341,500</b>	<b>2,433,000</b>	<b>2,683,000</b>	<b>(250,000)</b>	<b>1,368,800</b>	<b>(250,000)</b>
<b>TOTAL FIRE/WEED ABATEMENT EXPENSE AND TRANSFERS</b>	<b>\$2,237,075</b>	<b>\$6,548,500</b>	<b>\$6,107,523</b>	<b>\$440,977</b>	<b>\$4,142,939</b>	<b>\$3,928,700</b>
<b>Fund Excess (Deficit)</b>						<b>\$ 2,707,700</b>

**Rubidoux Community Services District  
Trash Fund Budget**

	Actual YTD February 2026	Annual Budget 2025/2026 <sup>(1)</sup>	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2026/2027
<b>Operating Income</b>						
1 Sales: Trash	\$ 3,493,274	\$ 5,619,000	\$ 5,692,165	\$ 73,165	\$ 5,602,972	\$ 6,016,627
2 Rolloff Revenue	119,672	139,000	205,153	66,153	136,498	150,000
3 Trash Bag Sales	109	300	187	(113)	203	300
<b>Total Operating Income</b>	<b>3,613,056</b>	<b>5,758,300</b>	<b>5,897,505</b>	<b>139,205</b>	<b>5,739,672</b>	<b>6,166,927</b>
<b>TOTAL TRASH REVENUE</b>	<b>\$3,613,056</b>	<b>\$5,758,300</b>	<b>\$5,897,505</b>	<b>\$139,205</b>	<b>\$5,739,672</b>	<b>\$6,166,927</b>
<b>Operating Expense</b>						
4 Bad Debt Expense: Trash	\$ 8,299	\$ 20,000	\$ 14,227	\$ 5,773	\$ 14,620	\$ 20,000
5 Trash Contract Expense	3,196,315	5,183,000	5,479,397	(296,397)	5,185,423	5,451,336
<b>Total Operating Expense</b>	<b>3,204,614</b>	<b>5,203,000</b>	<b>5,493,624</b>	<b>(290,624)</b>	<b>5,200,042</b>	<b>5,471,336</b>
<b>Administrative Expense</b>						
6 General Fund Administrative Expense	308,000	616,000	616,000	-	636,000	651,000
<b>Total Administrative Expense</b>	<b>308,000</b>	<b>616,000</b>	<b>616,000</b>	<b>-</b>	<b>636,000</b>	<b>651,000</b>
<b>Total Expense</b>	<b>3,512,614</b>	<b>5,819,000</b>	<b>6,109,624</b>	<b>(290,624)</b>	<b>5,836,042</b>	<b>6,122,336</b>
<b>Transfers</b>						
7 Property Tax Transfer In	(31,500)	(63,000)	(63,000)	-	159,700	-
<b>Total Transfers</b>	<b>(31,500)</b>	<b>(63,000)</b>	<b>(63,000)</b>	<b>-</b>	<b>159,700</b>	<b>-</b>
<b>TOTAL TRASH EXPENSES AND TRA</b>	<b>\$3,481,114</b>	<b>\$5,756,000</b>	<b>\$6,046,624</b>	<b>(\$290,624)</b>	<b>\$5,995,742</b>	<b>\$6,122,336</b>
<b>Fund Excess (Deficit)</b>						<b>\$ 44,591</b>