

Rubidoux Community Services District

Board of Directors

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

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 24, 2025, at 1:30 PM

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

Members of the public wanting to attend and/or address the Board virtually may do so by:

- Using the Zoom App or website for free at: <https://zoom.us/>
 - o Once installed ahead of the meeting, you may choose your audio source as either computer speakers/microphone or telephone.
 - o If you wish to make public comments via the Zoom platform, the Board Secretary will identify you at your time to speak.
 - o Meeting ID is **994 957 9980**
 - o Passcode is: rcsd
 - o Call into the meeting number 1-669-444-9171

Only one person at a time may speak by telephone and only after being recognized by the Secretary of the Board.

1. Call to Order – Hank Trueba Jr., President
2. Pledge of Allegiance
3. Roll Call
4. Public Comment

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 three-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. Presentation: FY 2025|2026 Draft Budgets:
 - General Fund Budget
 - Fire/Weed Abatement Fund Budget
 - Solid Waste (Trash) Fund Budget
 - Field/Administration Building Fund Budget

6. Directors Comments – Non-action

7. Adjournment

Rubidoux Community Services District General Fund Budget

	Actual YTD March 2025	Annual Budget 2024/2025 ⁽¹⁾	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
Operating Income						
1 Plan Check & Inspection	\$ 22,220	\$ 18,000	\$ 33,330	\$ 15,330	\$ 14,320	\$ 33,000
2 Permits & Licenses	2,907	3,000	4,361	1,361	3,247	4,000
3 Administrative Allocation Fire Fund	55,500	111,000	111,000	-	89,000	116,000
4 Administrative Allocation Trash Fund	318,000	636,000	636,000	-	508,000	667,000
5 Administrative Allocation Water Fund	606,000	1,212,000	1,212,000	-	967,000	1,272,000
6 Administrative Allocation Sewer Fund	360,500	721,000	721,000	-	576,000	757,000
Total Operating Income	1,365,127	2,701,000	2,717,691	16,691	2,157,567	2,849,000
Other Income						
7 Rental Income	-	-	-	-	1,913	-
8 Interest Income	243,273	407,000	453,273	46,273	447,701	453,000
9 Miscellaneous Income: General	4,818	33,000	7,228	(25,772)	24,769	7,000
10 Developer EDU Fees: Income	-	-	-	-	-	-
11 Street Light Charges	-	1,000	-	(1,000)	1,423	-
12 Interest Income: Non-Operational	76,683	88,000	115,025	27,025	143,108	115,000
13 Loan Proceeds - Bldg.	-	-	-	-	119,470	-
14 Settlement Proceeds	-	-	-	-	-	-
Total Other Income	324,775	529,000	575,526	46,526	738,384	575,000
TOTAL GENERAL REVENUE	\$1,689,902	\$3,230,000	\$3,293,217	\$63,217	\$2,895,951	\$3,424,000
Operating Expense						
15 R & M Vehicles	\$ 121	\$ 1,000	\$ 162	\$ 838	\$ 811	\$ -
16 Main/Lease Equipment	5,248	6,000	6,998	(998)	6,910	7,000
17 R & M Office Building	27,778	38,000	37,037	963	75,711	38,000
18 General Supplies & Expenses	56,400	63,000	75,201	(12,201)	76,314	77,000
19 Utilities	21,104	28,000	28,138	(138)	29,070	29,000
20 Postage Expense: General	26,040	35,000	34,720	280	38,014	36,000
21 Telephone: General	7,887	15,000	10,516	4,484	17,782	11,000
22 Office Supplies: General	13,065	13,000	17,420	(4,420)	15,138	18,000
23 Dues & Subscriptions	27,064	8,000	36,085	(28,085)	16,626	8,000
24 Licenses & Permits	517	1,000	689	311	1,178	1,000
25 Clothing Expense	610	1,000	813	187	-	1,000
26 Mileage & Conference Expense	1,190	7,500	1,586	5,914	1,266	10,000
27 Human Resources Development	-	1,000	-	1,000	-	1,000
28 Gasoline Expense	5,841	6,000	7,787	(1,787)	5,691	8,000
29 General Insurance	10,716	24,000	14,288	9,712	22,594	24,000
30 Attorney Fees	14,283	17,000	19,044	(2,044)	21,875	20,000
31 Publication of Public Notices	1,238	5,000	1,651	3,349	4,357	2,000
32 Miscellaneous Expense	11,964	4,000	15,952	(11,952)	37,152	20,000
33 Consulting Fee: Labor	17,212	25,000	22,950	2,050	18,075	25,000
34 Consulting Fee: Administrative Oversight	4,830	12,500	6,440	6,060	14,274	5,000
35 Consulting Fee: Communication / Outreach	-	10,000	-	10,000	3,000	5,000
36 Consulting Fee: Financial	-	10,000	-	10,000	-	50,000
37 Consulting Fee: District Strategic Plan	21,688	30,000	28,917	1,083	-	-
38 Auditors Fees	35,100	35,000	35,100	(100)	33,165	36,000
39 Website Administration	3,976	5,000	5,301	(301)	5,964	6,000
40 Computer System Support	114,837	147,900	153,116	(5,216)	96,189	147,900
41 Computer Misc. and Hardware	18,312	47,000	24,416	22,584	6,014	30,000
42 Employee Education and Training	14,160	15,000	18,881	(3,881)	20,779	20,000
43 Annexation Work	9,743	-	12,990	(12,990)	28,213	-
Total Operating Expense	470,923	610,900	616,198	(5,298)	596,164	635,900

**Rubidoux Community Services District
General Fund Budget**

	Actual YTD March 2025	Annual Budget 2024/2025 ^[1]	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
Administrative Expense						
44 Salaries Expense	835,488	1,245,000	1,113,984	131,016	961,830	1,282,000
45 Employee Vacation/Sick Accrual Expense	15,051	10,000	20,068	(10,068)	9,366	10,000
46 Payroll Tax Expense	59,215	81,000	78,954	2,046	73,200	83,000
47 Health & Retirement Expense	476,069	630,000	634,758	(4,758)	484,383	649,000
48 Retirement Expense - Excess UAL	-	69,000	-	69,000	-	69,000
49 Workers Compensation Ins.	6,714	4,000	8,952	(4,952)	5,576	13,000
50 Directors Fees	15,147	25,000	20,196	4,804	29,950	21,000
51 Employee Recognition	-	-	-	-	135	15,000
53 Election Costs	1,444	30,000	1,925	28,075	-	30,000
Total Administrative Expense	1,409,128	2,094,000	1,878,837	215,163	1,564,439	2,172,000
Other Expense						
54 Equipment (OFC) Replacement	-	5,000	-	5,000	-	5,000
55 Street Light Expense	86,583	151,800	115,444	36,356	182,341	119,000
56 Building Interest Exp	19,284	39,000	25,712	13,288	42,770	35,000
57 SB 1383 Cal Recycle Grant Expense	-	-	-	-	57,521	-
Total Other Expense	105,867	195,800	141,156	54,644	282,632	159,000
Total Expense	1,985,918	2,900,700	2,636,191	264,509	2,443,235	2,966,900
Asset Acquisitions						
58 NorthStar and Denali Cloud Server	-	-	-	-	187,954	-
59 General Manager Vehicle	48,166	60,000	-	60,000	-	-
60 Admin. Bldg. Proj.	8,250	1,350,000	8,250	1,341,750	70,692	675,000
Total Asset Acquisitions	56,416	1,410,000	8,250	1,401,750	258,646	675,000
Long-Term Debt						
61 Debt Service - Building Principal	-	142,000	137,753	4,247	175,244	146,500
Total Long-Term Debt	-	142,000	137,753	4,247	175,244	146,500
Transfers						
62 Property Tax Transfer In	-	-	-	-	146,000	-
63 Transfer from Proj Admin Bldg Reserves	-	(1,153,920)	-	(1,153,920)	-	(675,000)
64 Transfer to/(from) Unrestricted Reserves	-	-	-	-	-	-
65 Transfer to/(from) Restricted Reserves	-	-	-	-	-	-
66 Transfer to Water Fund	-	-	-	-	-	-
Total Transfers	-	(1,153,920)	-	(1,153,920)	146,000	(675,000)
TOTAL GENERAL EXPENSES AND TRANS	\$2,042,334	\$3,298,780	\$2,782,194	\$516,587	\$3,023,125	\$3,113,400
Fund Excess (Deficit)						\$ 310,600

[1] Includes budget amendments adopted by Board of Directors up through May 15, 2025.

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

Account	Actual YTD March 2025	Annual Budget 2024/2025 ^[1]	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
Operating Income						
1 Weed Abatement Assessment	\$ -	\$ 4,000	\$ -	\$ (4,000)	\$ 3,994	\$ 4,000
2 Property Taxes-Secured:Gnrl	2,907,280	4,444,000	5,740,193	1,296,193	5,160,593	5,855,000
3 Property Taxes-Unsecured	124,977	126,000	131,977	5,977	271,052	135,900
4 Property Taxes-SBE & HOX	55,893	138,000	119,058	(18,942)	147,969	121,400
5 Property Taxes-SPY & 2345	75,771	121,000	88,493	(32,507)	76,864	90,300
Total Operating Income	3,163,922	4,833,000	6,079,722	1,246,722	5,660,472	6,206,600
Other Income						
6 Developer EDU Fees: Income	31,451	26,000	36,451	10,451	26,552	-
Total Other Income	31,451	26,000	36,451	10,451	26,552	-
TOTAL FIRE/WEED ABATEMENT REVENUE	\$3,195,373	\$4,859,000	\$6,116,173	\$1,257,173	\$5,687,024	\$6,206,600
Operating Expense						
7 Utilities Fire Dept	\$ 21,367	\$ 30,300	\$ 28,489	\$ 1,811	\$ 35,593	\$ 31,200
8 Postage Expense: Weed	-	500	-	500	-	500
9 Weed Abatement Contract	1,400	2,100	1,867	233	-	2,200
10 CDF Contract	1,323,885	3,247,000	2,871,942	375,058	2,895,065	3,512,000
11 Publication of Public Notices	-	1,000	-	1,000	-	1,000
12 Miscellaneous: Fire	-	5,200	-	5,200	-	5,400
13 R & M Fire Station	641	10,300	855	9,445	9,264	10,600
14 Landscaping	15,261	7,200	20,348	(13,148)	5,630	21,000
15 Riverside County Admin Charge	12,690	11,400	16,920	(5,520)	12,517	17,400
16 Consulting Fees - Fire Mitigation Fee Study	-	28,200	-	28,200	-	28,200
Consulting Fees - Master Plan	-	-	-	-	-	-
17 Condition Assessment	5,550	10,000	5,550	4,450	-	-
Total Operating Expense	1,380,793	3,353,200	2,945,971	407,229	2,958,069	3,629,500
Administrative Expense						
18 General Fund Admin. Expense	55,500	111,000	111,000	-	89,000	111,000
Total Administrative Expense	55,500	111,000	111,000	-	89,000	111,000
Asset Acquisitions						
19 Misc. Asset Acq./Replacements	14,936	250,000	14,936	235,064	-	250,000
Total Asset Acquisitions	14,936	250,000	14,936	235,064	-	250,000
Transfers						
20 Transfer to/(from) Fire Mitigation Fund	-	(224,000)	21,515	(245,515)	-	(250,000)
21 Property Tax Transfer Out - General	-	-	-	-	146,000	-
22 Property Tax Transfer Out - Trash	79,850	159,700	159,700	-	119,000	-
23 Property Tax Transfer Out - Water	392,050	784,100	784,100	-	782,000	-
24 Property Tax Transfer Out - Sewer	212,500	425,000	425,000	-	50,000	-
Total Transfers	684,400	1,144,800	1,390,315	(245,515)	1,097,000	(250,000)
TOTAL FIRE/WEED ABATEMENT EXPENSE AND TRANSFERS	\$2,135,629	\$4,859,000	\$4,462,222	\$396,778	\$4,144,069	\$3,740,500
Fund Excess (Deficit)						\$ 2,466,100.00

[1] Includes budget amendments adopted by Board of Directors up through May 15, 2025.

**Rubidoux Community Services District
Trash Fund Budget**

Account	Actual YTD March 2025	Annual Budget 2024/2025 ^[1]	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
Operating Income						
1 Sales: Trash	\$ 3,802,747	\$ 5,213,000	\$ 5,421,885	\$ 208,885	\$ 5,587,014	\$ 5,768,000
2 Rolloff Revenue	85,628	173,000	114,170	(58,830)	162,273	118,000
3 Trash Bag Sales	140	300	186	(114)	247	300
Total Operating Income	3,888,514	5,386,300	5,536,241	149,941	5,749,534	5,886,300
TOTAL TRASH REVENUE	\$3,888,514	\$5,386,300	\$5,536,241	\$149,941	\$5,749,534	\$5,886,300
Operating Expense						
4 Bad Debt Expense: Trash	\$ 10,518	\$ 20,000	\$ 14,024	\$ 5,976	\$ 18,777	\$ 20,000
5 Trash Bags	-	-	-	-	4,063	-
6 Trash Contract Expense	3,598,640	4,890,000	5,130,873	(240,873)	5,083,887	5,326,000
Total Operating Expense	3,609,158	4,910,000	5,144,897	(234,897)	5,106,727	5,346,000
Administrative Expense						
7 General Fund Administrative Expense	318,000	636,000	636,000	-	508,000	636,000
Total Administrative Expense	318,000	636,000	636,000	-	508,000	636,000
Total Expense	3,927,158	5,546,000	5,780,897	(234,897)	5,614,727	5,982,000
Transfers						
8 Property Tax Transfer In	79,850	(159,700)	(159,700)	-	(119,000)	-
Total Transfers	79,850	(159,700)	(159,700)	-	(119,000)	-
TOTAL TRASH EXPENSES AND TRANSFERS	\$4,007,008	\$5,386,300	\$5,621,197	(\$234,897)	\$5,495,727	\$5,982,000
Fund Excess (Deficit)						\$ (95,700)

[1] Includes budget amendments adopted by Board of Directors up through May 15, 2025.

**Rubidoux Community Services District
Field/Admin Building Fund Budget**

Account	Actual YTD March 2024	Annual Budget 2024/2025 ^[1]	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
Operating Income						
1 Sales - Field/Admin Bldg.	4042.000.0.30	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Income		<u>-</u>	<u>-</u>	<u>-</u>	<u>45,977</u>	<u>-</u>
TOTAL FIELD/ADMIN BLDG REVENUE		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,977</u>	<u>\$ -</u>
Operating Expense						
2 Admin/Field Bldg. Proj.	7030.107.0.30	\$ -	\$ 785,312	\$ -	\$ -	\$ 814,583
Total Operating Expense		<u>-</u>	<u>785,312</u>	<u>-</u>	<u>-</u>	<u>814,583</u>
Transfers						
3 Transfer to/(from) Field/Admin Reserves		-	-	-	-	-
4 Reserve Transfer to General Fund		-	-	-	-	-
Total Transfers		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FIELD/ADMIN BLDG EXPENSES AND TRANSFERS		<u>\$ -</u>	<u>\$ 785,312</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 814,583</u>
Fund Excess (Deficit)						\$ (814,583)

[1] Includes budget amendments adopted by Board of Directors up through May 15, 2025.

ESTIMATED JULY 1, 2025 FIELD/ADMIN RESERVE	\$ 814,583
ESTIMATED FISCAL YEAR 25/26 EXCESS (DEFICIT)	\$ (814,583)
ESTIMATED JUNE 30, 2026 FIELD/ADMIN RESERVE	<u>\$ -</u>

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