

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, May 1, 2025, at 3:00 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:
 - Water Fund Operating and Capital Budget
 - Sewer Fund Operating and Capital Budget
 - Field/Admin Building Fund

6. Directors Comments – Non-action

7. Adjournment

Rubidoux Community Services District Water 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 Sales - Residential	\$ 4,954,078	\$ 6,559,000	\$ 7,063,431	\$ 504,431	\$ 5,993,514	\$ 7,451,920
2 Sales - Commercial	1,267,023	2,186,000	1,806,498	(379,502)	1,606,661	1,905,855
3 Sales - Late Charges	73,650	92,000	98,200	6,200	87,203	99,000
4 Sales - Service Charges	3,282	6,000	4,376	(1,624)	5,355	5,000
5 Sales - Reconnect Charge	25,650	33,000	34,200	1,200	31,900	35,000
6 Sales - Meters	25,095	95,000	33,460	(61,540)	16,070	95,000
7 Sales - Jumper Income	-	34,000	-	(34,000)	-	34,000
8 Sales - JCSD	-	-	-	-	-	-
Total Operating Income	6,348,778	9,005,000	9,040,165	35,165	7,740,703	9,625,775
Other Income						
9 Interest Income	254,789	421,000	421,449	449	439,528	421,000
10 Miscellaneous Revenue	16,117	10,000	21,490	11,490	6,415	10,000
11 Interest Income: Non-Operational	72,291	107,000	96,387	(10,613)	108,915	96,000
12 Grant Income: Cal OES (LHMP)	-	43,875	-	(43,875)	-	43,875
13 Non-Operating Commercial Revenue	-	-	-	-	-	-
Total Other Income	343,197	581,875	539,326	(42,549)	554,857	570,875
TOTAL WATER REVENUE	\$ 6,691,975	\$ 9,586,875	\$ 9,579,491	\$ (7,384)	\$ 8,295,560	\$ 10,196,650
Operating Expense						
14 Pump Energy Costs	\$ 450,597	\$ 605,000	\$ 600,796	\$ 4,204	\$ 605,427	\$ 613,000
15 Water Analyses	141,375	243,000	188,499	54,501	221,544	192,000
16 Bad Debt Expense: Wtr	12,153	15,000	16,204	-	8,757	15,000
17 R & M Vehicle	34,771	31,000	46,361	(15,361)	35,319	48,000
18 R & M Equipment, Heavy	36,182	29,000	48,243	(19,243)	39,049	50,000
19 R & M Water System (includes asphalt)	441,445	523,000	588,593	(65,593)	683,807	606,000
20 R & M Office	10,841	7,000	14,455	(7,455)	3,585	15,000
21 R & M Anita B. Smith Plant	-	-	-	-	-	-
22 Operating Expense	201,871	428,000	269,161	158,839	466,502	377,000
23 Op/Maint Wellhd Treat Facility (N03 Pft)	344,564	436,000	459,419	(23,419)	400,250	523,000
24 Operating Expense: Treatment Media	275,048	1,000,000	366,731	633,269	1,034,118	1,000,000
25 General Supplies & Expenses	6,646	7,000	8,861	(1,861)	6,249	9,000
26 Bank Service Charges	89,703	131,000	119,604	11,396	131,760	123,000
27 Chemical/Mineral Supplies	25,837	43,000	34,449	8,551	31,239	35,000
28 Regulatory Fee/State	2,998	24,000	3,997	20,003	14,012	4,000
29 Clothing/Shoe Expense	13,978	17,000	18,638	(1,638)	13,474	20,000
30 Employee Education and Training	30,104	25,000	40,138	(15,138)	32,687	25,000
31 Utilities	2,564	3,000	3,419	(419)	2,842	4,000
32 Telephone	2,894	4,000	3,859	141	4,123	4,000
33 Dues & Subscriptions	2,010	2,000	2,680	(680)	811	3,000
34 Licenses & Permits	66,510	38,000	88,680	(50,680)	53,845	38,000
35 Mileage & Conference Expense	507	5,000	676	4,324	-	5,000
36 Gasoline Expense	54,143	70,000	72,190	(2,190)	73,073	74,000
37 Liability Insurance	66,346	152,000	88,462	63,538	143,505	152,000
38 Attorney Fees	-	5,000	-	5,000	-	5,000
39 Consulting Fees: Grant Support Services	23,326	15,000	31,101	(16,101)	59,278	50,000
40 Consulting Fees: Cost of Svc Study(60%WF/40%SF)	2,004	-	2,672	(2,672)	6,948	-
41 Consulting Fees: Utility/Rate	-	15,000	-	15,000	-	15,000
42 Consulting Fees: Safety (50%WF/50%SF)	-	-	-	-	-	-
43 Consulting Fees: LHMP (75%WF/25%SF)	-	48,750	-	48,750	-	48,750
44 Consulting Fees: Valve Turning Program	2,597	15,000	3,463	11,537	-	15,000
45 Consulting Fees: SCADA Eval. & Impl.	-	-	-	-	-	-
46 Consulting Fees: Operator Training/SOPs	-	40,000	-	40,000	52,605	40,000
47 Consulting Fees: Lead and Copper Service Line Inventory	14,175	31,000	18,900	12,100	21,000	12,100
48 Consulting Fees: Urban Water Management Plan update	-	20,000	-	20,000	-	20,000
49 Consulting Fees: Leppa	-	-	-	-	-	-
50 Consulting Fees: Drought, Cons., Water Loss/Eff.	-	45,000	-	45,000	3,769	45,000
51 Mission Blvd. Mainline Flushing and Facilities	203	80,000	270	79,730	-	80,000
52 Engineering Fees: WTR	149,957	180,000	199,943	(19,943)	340,650	180,000
53 Engineering Fees: Master Plans	-	-	-	-	43,053	-

**Rubidoux Community Services District
Water 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
54 Engineering Fees:Design Manual(50%WF/50%SF)	-	33,750	-	33,750	-	33,750
55 Engineering Fees: Well 8 Down Well Logging and Analysis	-	-	-	-	-	-
56 Engineering Fees: Thompson Plan Manganese Analysis	-	-	-	-	-	-
57 Engineering Fees: Cross Connection Ordinance	-	15,000	-	15,000	-	100,000
58 Fleet Tracking(67%WF/33%SF)	2,622	4,000	3,495	505	3,373	4,000
59 Loss Claims	1,946	10,000	2,595	7,405	6,454	10,000
60 Publication of Public Notices	-	1,000	-	1,000	-	1,000
61 Miscellaneous Expense	120	1,000	160	840	-	1,000
62 Imported Water Purchases	-	-	-	-	-	-
63 Computer System Support	-	-	-	-	-	-
64 Computer Misc. and Hardware	614	10,000	819	9,181	14,035	10,000
65 Condition Assessment (75% WF/25% SF)	13,284	142,500	17,712	124,788	55,544	142,500
66 Water Policy Advocacy	-	15,000	-	15,000	-	15,000
Total Operating Expense	2,523,934	4,565,000	3,365,245	1,200,959	4,612,686	4,763,100
Administrative Expense						
67 Salaries Expense	1,619,604	2,271,000	2,159,472	111,528	2,147,144	2,271,000
68 Employee Vacation/Sick Accrual Expense	45,234	45,000	60,313	(15,313)	86,193	45,000
69 Payroll Tax Expense	124,050	163,000	165,400	(2,400)	170,523	163,000
70 Health & Retirement Expense	897,438	1,064,000	1,196,585	(132,585)	1,250,886	1,064,000
71 Retirement Expense - Excess UAL	-	78,000	-	78,000	-	78,000
72 Workers Comp Insurance	48,313	78,000	64,418	13,582	80,748	109,200
73 General Admin. Expense	606,000	1,220,000	808,000	412,000	967,000	1,273,000
Total Administrative Expense	3,340,640	4,919,000	4,454,188	464,812	4,702,494	5,003,200
Other Expense						
75 SERIES 1998-Misc. Expense	1,500	2,000	1,500	500	5,075	-
76 MN Plant 17-18 Interest Exp	39,235	77,000	77,000	-	83,886	77,000
77 Building Interest Exp	25,563	51,126	51,126	-	56,695	51,126
Total Other Expense	66,298	130,126	129,626	500	145,657	128,126
Total Expense	5,930,872	9,614,126	7,949,059	1,666,271	9,460,837	9,894,426
Asset Acquisitions						
78 Fleet Replacement	-	70,000	70,000	-	-	70,000
80 Pumps, Valves and Mag Meters	48,797	150,000	48,797	101,203	-	200,000
81 IT Upgrades and Implementation	-	60,000	-	60,000	-	60,000
86 SCADA Replacement - Water Portion	22,188	100,000	100,000	-	-	100,000
87 Forklift	-	40,000	40,000	-	-	40,000
88 Booster Pumps - Ridgeline x 2	-	50,000	50,000	-	-	50,000
81 Manganese Analyzer	-	-	-	-	-	-
Total Asset Acquisitions	70,984	470,000	328,797	141,203	-	520,000
Long-Term Debt						
82 Debt Service - MN Plant 17-18 Principal	-	288,000	288,000	-	-	288,000
83 Debt Service - Building Principal	-	188,200	188,200	-	-	188,200
Total Long-Term Debt	-	476,200	476,200	-	-	476,200

**Rubidoux Community Services District
Water 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
Transfers						
84 Property Tax Transfer In	(392,050)	(784,100)	(784,100)	-	782,000	(1,750,000)
85 Transfer from Field/Admin Fund Reserves	-	-	-	-	-	-
86 Transfer to/(from) COP Reserves	-	-	-	-	-	-
87 Transfer to/(from) CIP	-	2,139,639	-	(2,139,639)	-	1,500,000
88 Transfer to/(from) Unrestricted Reserves	-	-	796,286	(796,286)	-	750,000
89 Transfer to/(from) General Fund	-	-	20,560	(20,560)	1,232,000	-
Total Transfers	(392,050)	1,355,539	32,746	(2,956,485)	2,014,000	500,000
TOTAL WATER EXPENSES AND TRANSFERS	\$ 5,609,806	\$ 11,915,865	\$ 8,786,802	\$ (1,149,011)	\$ 11,474,837	\$ 11,390,626

ESTIMATED JULY 1, 2025 RESERVE \$ 7,245,005

ESTIMATED FISCAL YEAR 25/26 EXCESS (DEFICIT) \$ (1,193,976)

ESTIMATED JUNE 30, 2026 RESERVE \$ 6,051,029

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

**Rubidoux Community Services District
Water Capital Improvement Project (CIP) Budget
Master Plan Projects**

	Actual YTD March 2025	Annual Budget 2024/2025 ^[1]	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
Income						
1 Developers EDU Fees: Income	\$ 298,030	\$ 680,000	\$ 298,030	\$ (381,970)	\$ 243,734	\$ 500,000
2 Lennar Tract - Construction in aid of EDU Emerald Ridge South Transmission Main Relocation - EDU SWAP	-	1,387,200	-	-	-	1,387,200
3 Contributions in Aid of Construction	-	-	-	-	-	-
4 Grant Income - USBR - Drought (DSP) - Wstrn	-	850,000	-	-	-	750,000
TOTAL WATER MASTER PLAN REVENUE	\$ 298,030	\$ 2,917,200	\$ 298,030	\$ (381,970)	\$ 243,734	\$ 2,637,200
Expense						
5 Hunter Tank Site (Preliminary Design)	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 200,000
6 Well 25 Project (USBR - Drought (DSP) - Wstrn)	97,434	1,700,000	-	1,700,000	-	1,500,000
7 Goldenwest Booster Station (Design)	-	-	-	-	-	250,000
8 Goldenwest Booster Station (Construction) Phase 1	-	924,000	-	924,000	-	2,000,000
9 Leland Thompson Water Treatment Facility Basis of Design	-	100,000	-	100,000	-	-
10 Lennar Tract - Water Transmission Pipeline	-	1,926,858	-	1,926,858	-	1,926,858
10 Thompson Plant Land Acquisition	-	-	-	-	-	-
RO Feasibility Study	-	-	-	-	-	50,000
Goldenwest Reservoir (Design)	-	-	-	-	-	250,000
Emerald Ridge South Transmission Main Relocation	-	-	-	-	-	-
11 West Valley Intertie	3,340	-	3,340	(3,340)	-	-
Total Expense	100,774	4,750,858	3,340	4,747,518	-	6,176,858
Transfers						
12 Transfer to/(from) CIP Reserves	-	-	-	-	-	-
13 Transfer to/(from) Water Fund	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-
TOTAL WATER CIP EXPENSES AND TRANSFERS	\$ 100,774	\$ 4,750,858	\$ 3,340	\$ 4,747,518	\$ -	\$ 6,176,858
Fund Excess (Deficit)						\$ (3,539,658)

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

**Rubidoux Community Services District
Water Capital Improvement Project (CIP) 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
Income						
1 Sales - Water Replacement	\$ -	\$ -	\$ -	\$ -	\$ 51,072	\$ -
2 Grant Income - USBR - AMI	-	750,000	-	(750,000)	-	1,500,000
TOTAL WATER CAPITAL PROJECT REVENUE	\$ -	\$ 750,000	\$ -	\$ (750,000)	\$ 51,072	\$ 1,500,000
Expense						
3 Well 4 Rehab	-	-	-	-	-	150,000
4 Well 6 Rehab	-	-	-	-	-	150,000
5 Well 8 Rehab	-	150,000	-	150,000	-	150,000
6 Well 11 Rehab (Irrigation)	-	-	-	-	-	100,000
7 AMI Project (Grant Funding Approx. 50%)	7,956	1,500,000	-	1,500,000	-	3,200,000
Total Expense	682,432	4,515,000	855,000	3,660,000	-	3,750,000
Transfers						
8 Transfer to/(from) Reserves	-	-	(176,899)	176,899	-	-
9 Transfer to/(from) Water Fund Unrestricted	-	(2,139,639)	-	-	-	(2,250,000)
10 Transfer to/(from) Water COP Fund	-	-	-	-	-	-
Total Transfers	-	-	(176,899)	176,899	-	(2,250,000)
TOTAL WATER CAPITAL PROJECT EXPENSES AND TRANSFERS	\$682,432	\$4,515,000	\$678,101	\$3,836,899	\$0	\$1,500,000
Fund Excess (Deficit)						\$ -

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

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

Rubidoux Community Services District Sewer 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 Sales - Sewer	\$ 2,678,477	\$ 3,671,000	\$ 3,818,922	\$ 147,922	\$ 3,322,727	\$ 4,086,247
2 Sales - RST	-	-	-	-	138,699	-
Total Operating Income	2,678,477	3,671,000	3,818,922	147,922	3,461,425	4,086,247
Other Income						
3 Interest Income	97,925	101,000	130,566	29,566	102,579	104,000
4 Miscellaneous Income	-	2,000	-	(2,000)	70,063	2,000
5 Permits & Licenses	-	2,000	-	(2,000)	-	2,000
6 Interest Income: Non-Operational	72,785	103,000	97,047	(5,953)	105,781	78,000
7 Pretreatment Revenue	4,200	4,000	5,600	1,600	3,000	4,000
8 Grant Revenue	-	14,625	-	(14,625)	-	14,625
Total Other Income	174,910	226,625	233,213	6,588	281,422	204,625
TOTAL SEWER REVENUE	\$2,853,386	\$3,897,625	\$4,052,135	\$154,510	\$3,742,848	\$4,290,872
Operating Expense						
9 Energy Costs	12,780	58,000	17,041	40,959	47,912	25,000
10 Riverside City Treatment Costs	899,156	1,821,000	1,798,312	22,688	1,738,475	1,876,000
11 Industrial Pretreatment Costs	46,160	84,000	61,547	22,453	62,285	87,000
12 Lab Fees	5,578	16,000	7,438	8,562	17,329	16,000
13 Bad Debt Expense	5,582	7,000	7,442	(442)	5,699	8,000
14 R & M Equipment	16,167	25,000	21,556	3,444	2,896	25,000
15 R & M Sewer System	38,781	186,000	51,708	134,292	56,778	53,000
16 Hydrowash	286,034	350,000	300,000	50,000	74,301	50,000
17 Operating Expense	9,807	24,000	13,076	10,924	23,056	24,000
18 Operating Expense: Video Line Inspection	-	100,000	-	100,000	-	100,000
19 Telephone	739	1,000	986	14	683	1,000
20 Licenses & Permits	12,549	10,000	16,732	(6,732)	9,401	17,000
21 Gasoline Expense	15,050	10,000	20,067	(10,067)	10,273	30,000
22 Liability Insurance	17,316	40,000	23,088	16,912	37,454	40,000
23 City Riverside Litigation	-	-	-	-	100	-
22 City Riverside Litigation: Appeal	-	-	-	-	135,690	-
23 City Riverside Litigation: Retrial	38,785	150,000	51,713	98,287	-	150,000
25 Consulting Fees:LHMP (75%WF/25%SF)	-	16,250	-	16,250	-	16,250
26 Consulting Fees: Permit Fee Design	-	-	-	-	-	-
28 Consulting Fees: SSMP	-	10,000	-	10,000	-	10,000
29 Engineering Fees	7,237	9,000	9,650	(650)	11,019	10,000
30 Loss Claims	-	10,000	-	10,000	-	10,000
32 Engineering Fees:Design Manual(50%WF/50%SF)	-	81,000	-	81,000	-	81,000
33 Consulting Fees:Cost of Svc Stdy(60%WF/40%SF)	-	-	-	-	6,290	-
34 Consulting Fees: Utility/Rate	-	15,000	-	15,000	-	-
35 Jurupa Hills Force Main (Feasibility)	27,885	20,000	37,179	(17,179)	-	20,000
36 Fleet Tracking(67%WF/33%SF)	1,291	2,000	1,722	278	1,661	2,000
37 Publication of Public Notices	-	1,000	-	1,000	-	1,000
38 Miscellaneous Expense	-	-	-	-	20	-
39 Condition Assessment (75% WF/25% SF)	4,428	47,500	5,904	41,596	18,515	42,000
40 Employee Education and Training	5,127	2,000	6,836	(4,836)	-	6,000
41 Annexation	6,120	-	8,160	(8,160)	-	-
Total Operating Expense	1,456,572	3,095,750	2,460,157	635,593	2,259,835	2,700,250
Administrative Expense						
42 Salaries Expense	72,667	73,000	96,889	(23,889)	79,410	100,000
43 Payroll Tax Expense	5,630	7,000	7,506	(506)	6,361	8,000
44 Health & Retirement Expense	10,328	39,000	13,771	25,229	43,948	14,000
45 Retirement Expense - Excess UAL	-	3,000	-	3,000	-	3,000
46 Workman's Compensation Ins.	1,530	2,000	2,041	(41)	2,775	2,800
47 General Admin Expense	360,500	721,000	721,000	-	576,000	757,000
Total Administrative Expense	450,655	845,000	841,207	3,793	708,494	884,800
Total Expense	\$1,907,227	\$3,940,750	\$3,301,364	\$639,386	\$2,968,329	\$3,585,050

**Rubidoux Community Services District
Sewer 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
Asset Acquisitions						
48 Pumps: Various	-	50,000	-	50,000	-	50,000
49 Regional Muffin Monster	-	77,000.00	-	77,000	-	77,000
50 SCADA Replacement	-	100,000.00	-	100,000	-	200,000
51 Wet Well Wizard	-	-	-	-	-	150,000
52 Video Van	-	-	-	-	-	-
53 Electrical Universal Connections	-	-	-	-	-	25,000
54 Other Equipment	-	10,000	-	10,000	-	10,000
Total Asset Acquisitions	-	237,000	-	237,000	-	512,000
Transfers						
55 Allocation - Net Property Tax Revenues - Sewer	(212,500)	(425,000)	(425,000)	-	(50,000)	(500,000)
56 Transfer In General Fund	-	-	-	-	-	-
57 Transfer to Sewer CIP	-	1,199,063	-	1,199,063	-	1,641,250
Total Transfers	(212,500)	774,063	(425,000)	1,199,063	(50,000)	1,141,250
TOTAL SEWER EXPENSES AND TRANSFERS	\$1,694,727	\$4,951,813	\$2,876,364	\$2,075,449	\$2,918,329	\$5,238,300

ESTIMATED JULY 1, 2024 RESERVE \$ 2,746,011

ESTIMATED FISCAL YEAR 24/25 EXCESS (DEFICIT) \$ (947,429)

ESTIMATED JUNE 30, 2025 RESERVE \$ 1,798,582

[1] Includes budget amendments adopted by Board of Directors up through June 6, 2024.

**Rubidoux Community Services District
Sewer Capital Improvement Project (CIP) Budget
Master Plan Projects**

	Actual YTD March 2025	Annual Budget 2024/2025 ^[1]	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
Income						
1 Developers EDU Fees: Income	\$ 207,740	\$ 520,000	\$ 207,740	\$ (312,260)	\$ 175,049	\$ 650,000
2 Contributions in Aid of Construction	-	-	-	-	-	-
TOTAL SEWER MASTER PLAN REVENUE	\$ 207,740	\$ 520,000	\$ 207,740	\$ (312,260)	\$ 175,049	\$ 650,000
Expense						
3 Avalon Street and Alta Street (Seg 1)	-	\$ 230,000	-	\$ 230,000	-	\$ 230,000
4 Avalon Street and 60 Freeway (Seg 2)	-	-	-	-	-	420,000
Total Expense	-	230,000	-	230,000	-	650,000
Transfers						
4 Transfer to/(from) CIP Reserves	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-
TOTAL SEWER CIP EXPENSES AND TRANSFERS	\$ -	\$ 230,000	\$ -	\$ 230,000	\$ -	\$ 650,000
Fund Excess (Deficit)						\$ -

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

Estimated July 1, 2025 MAINLINE (CAPACITY / MP) RESERVE	\$ 2,947,882
ESTIMATED FISCAL YEAR 25/26 EXCESS (DEFICIT)	\$ -
Estimated June 30, 2026 MAINLINE (CAPACITY / MP) RESERVE	\$ 2,947,882

Rubidoux Community Services District
Sewer Capital Improvement Project (CIP) Budget
Capital Projects

	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
Income							
1 Sales Sewer Replacement	4042.000.0.40	\$ -	\$ -	\$ -	\$ -	\$ 47,578	\$ -
TOTAL SEWER CAPITAL PROJECT REVENUE		\$ -	\$ -	\$ -	\$ -	\$ 47,578	\$ -
Expense							
2 Jurupa Hills Force Main (Design)	7030.112.0.40	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000
3 Belltown Lift Station Rehab (Design)	7030.113.0.40	24,179	50,000	50,000	-	-	-
4 Belltown Lift Station Rehab (Construction)	7030.113.1.40	-	1,170,000	-	1,170,000	-	2,200,000
5 Pipeline Replacement	7030.114.0.40	-	100,000	-	100,000	-	-
Total Expense		24,179	1,820,000	50,000	1,770,000	-	2,250,000
Transfers							
6 Transfer to/(from) Replacement Reserves		-	-	-	-	-	-
7 Transfer to/(from) Sewer Fund Unrestricted		-	(1,199,063)	-	(1,199,063)	-	(1,641,250)
Total Transfers		-	(1,199,063)	-	(1,199,063)	-	(1,641,250)
TOTAL SEWER CAPITAL PROJECT EXPENSES AND TRANSFERS		\$ 24,179	\$ 620,937	\$ 50,000	\$ 570,937	\$ -	\$ 608,750
Fund Excess (Deficit)							\$ (608,750)

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

ESTIMATED JULY 1, 2025 Capital Reserve	\$ 608,750
ESTIMATED FISCAL YEAR 25/26 EXCESS (DEFICIT)	\$ (608,750)
ESTIMATED JUNE 30, 2026 RESERVE	<u>\$ -</u>

Rubidoux Community Services District Field/Admin Building 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 Sales - Field/Admin Bldg.	\$ -	\$ -	\$ -	\$ -	\$ 45,977	\$ -
Total Operating Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,977</u>	<u>-</u>
TOTAL FIELD/ADMIN BLDG REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,977</u>	<u>\$ -</u>
Operating Expense						
2 Admin/Field Bldg. Proj.	\$ -	\$ 785,312	\$ -	\$ 785,312	\$ -	\$ 814,583
Total Operating Expense	<u>-</u>	<u>785,312</u>	<u>-</u>	<u>785,312</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>	<u>-</u>
TOTAL FIELD/ADMIN BLDG EXPENSES AND TRANSFERS	<u>\$ -</u>	<u>\$ 785,312</u>	<u>\$ -</u>	<u>\$ 785,312</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>