

Rubidoux Community Services District

Board of Directors

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General Manager

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

FINANCE AND BUDGET COMMITTEE – ITEM 5

May 2, 2024

To: Rubidoux Community Services District – Finance and Budget Committee

Subject: FY 2024|2025 Draft Budgets: General Fund, Fire/Weed Abatement Fund, Solid Waste (Trash) Fund

BACKGROUND:

Historically, the Rubidoux Community Services District (“District”) Board of Directors (“Directors”) conduct budget workshops to align with both regular Board meetings in May and hold a 3rd workshop during the 1st meeting in June. District practice has been to adopt the next year’s fiscal year budget at the 2nd meeting in June.

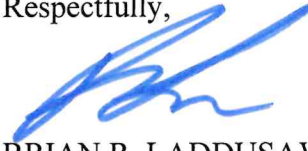
Keeping with District practice, this evening marks the District’s first budget workshop for FY 2024|2025. Attached to this Director’s Memorandum are the following draft budgets:

- General Fund
- Fire/Weed Abatement Fund
- 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 May 16, will focus on the District’s water and sewer enterprise funds. Budget workshop three (3), scheduled for June 6, will include the final draft version of all District funds. Staff will present the final FY 2024|2025 budget for adoption at the regularly scheduled meeting on June 20, 2024.

PRESENTATION BY STAFF

Respectfully,



BRIAN R. LADDUSAW, CPA
General Manager

Attachment(s):

FY 2024|2025 Draft Budgets: General Fund, Fire/Weed Abatement Fund, Solid Waste (Trash) Fund

**Rubidoux Community Services District
General Fund Budget**

Account	Actual YTD March 2024	Annual Budget 2023/2024 ⁽¹⁾	Projected Year End 2023/2024	Favorable (Unfavorable) Variance	Audited 2022/2023	Adopted Budget 2024/2025	
Operating Income							
1 Plan Check & Inspection	4040.000.0.01	13,500	15,000	18,000	3,000	14,320	18,000
2 Permits & Licenses	4060.000.0.01	2,052	5,000	2,736	(2,264)	6,550	3,000
3 Administrative Allocation Fire Fund	4077.000.0.01	44,500	89,000	89,000	-	104,220	89,000
4 Administrative Allocation Trash Fund	4075.000.0.01	254,000	508,000	508,000	-	597,127	508,000
5 Administrative Allocation Water Fund	4080.000.0.01	483,500	967,000	967,000	-	1,138,621	967,000
6 Administrative Allocation Sewer Fund	4085.000.0.01	288,000	576,000	576,000	-	677,432	576,000
Total Operating Income		\$1,085,552	\$2,160,000	\$2,160,736	\$736	\$2,538,270	\$2,161,000
Other Income							
7 Rental Income	4050.000.0.01	1,913	-	1,913	1,913	17,215	-
8 Interest Income	4070.000.0.01	196,707	185,000	406,707	221,707	204,644	407,000
9 Miscellaneous Income: General	4590.000.0.01	24,094	4,000	32,125	28,125	4,325	33,000
10 Developer EDU Fees: Income	8010.000.0.01	-	-	-	-	1,781,702	-
11 Street Light Charges	4041.000.0.01	1,423	-	1,423	1,423	-	1,000
12 Interest Income: Non-Operational	8090.000.0.01	66,253	62,000	88,338	26,338	63,813	88,000
13 Loan Proceeds - Bldg.	4600.000.0.01	-	-	-	-	1,541,550	-
14 Settlement Proceeds	8060.000.0.01	-	-	-	-	4,708,154	-
Total Other Income		\$290,390	\$251,000	\$530,506	\$279,506	\$8,321,403	\$529,000
TOTAL GENERAL REVENUE		\$1,375,942	\$2,411,000	\$2,691,242	\$280,242	\$10,859,673	\$2,690,000
Operating Expense							
15 R & M Vehicles	5620.000.0.01	533	3,000	711	2,289	2,293	1,000
16 Main/Lease Equipment	5630.000.0.01	4,033	11,000	5,378	5,622	10,446	6,000
17 R & M Office Building	5645.000.0.01	66,827	27,000	89,102	(62,102)	33,088	38,000
18 General Supplies & Expenses	5650.000.0.01	46,038	70,000	61,385	8,615	66,408	63,000
19 Utilities	5660.000.0.01	20,290	22,000	27,054	(5,054)	21,350	28,000
20 Postage Expense: General	5664.000.0.01	25,647	26,000	34,196	(8,196)	31,068	35,000
21 Telephone: General	5670.000.0.01	10,882	13,000	14,509	(1,509)	15,664	15,000
22 Office Supplies: General	5675.000.0.01	9,745	15,000	12,993	2,007	17,283	13,000
23 Dues & Subscriptions	5680.000.0.01	565	8,000	754	7,246	14,988	8,000
24 Licenses & Permits	5685.000.0.01	471	1,000	628	372	918	1,000
25 Clothing Expense	5655.000.0.01	-	2,500	-	2,500	926	1,000
26 Mileage & Conference Expense	5690.000.0.01	1,247	5,000	1,662	3,338	-	7,500
27 Human Resources Development	5730.000.0.01	-	1,000	-	1,000	-	1,000
28 Gasoline Expense	5700.000.0.01	4,092	5,000	5,456	(456)	5,583	6,000
29 General Insurance	5710.000.0.01	9,039	20,000	18,078	1,922	19,349	24,000
30 Attorney Fees	5825.000.0.01	12,300	25,000	16,400	8,600	25,047	17,000
31 Publication of Public Notices	5858.000.0.01	3,279	2,000	4,373	(2,373)	4,034	5,000
32 Miscellaneous Expense	5860.000.0.01	3,207	2,000	4,276	(2,276)	342	4,000
33 Consulting Fee: Professional Services	5826.000.0.01	-	-	-	-	-	-
34 Consulting Fee: Labor	5865.000.0.01	15,363	25,000	20,484	4,516	17,669	25,000
35 Consulting Fee: Administrative Oversight	5865.001.0.01	8,844	25,000	11,792	13,208	18,280	12,500
36 Consulting Fee: Communication / Outreach	5865.002.0.01	-	25,000	-	25,000	20,292	10,000
37 Consulting Fee: Leppa LLC	5865.003.0.01	-	1,000	1,000	-	-	-
38 Consulting Fee: Financial	5865.004.0.01	-	10,000	-	10,000	-	10,000
39 Auditors Fees	5875.000.0.01	33,165	34,000	34,830	(830)	35,330	35,000
40 Website Administration	5880.000.0.01	3,976	5,000	4,800	200	4,800	5,000
41 Computer System Support	5885.000.0.01	54,057	116,000	122,076	(6,076)	67,825	147,900
42 Computer Misc. and Hardware	5887.000.0.01	5,217	15,000	6,955	8,045	22,265	47,000
43 Employee Education and Training	5695.000.0.01	17,368	20,000	23,157	(3,157)	13,653	15,000
44 Annexation Work	7030.101.0.01	7,666	-	10,221	(10,221)	48,802	-
Total Operating Expense		\$363,852	\$534,500	\$532,270	\$2,230	\$517,705	\$580,900

**Rubidoux Community Services District
General Fund Budget**

	Account	Actual YTD March 2024	Annual Budget 2023/2024 ⁽¹⁾	Projected Year End 2023/2024	Favorable (Unfavorable) Variance	Audited 2022/2023	Adopted Budget 2024/2025	
Administrative Expense								
45	Salaries Expense	5005.000.0.01	678,529	960,000	904,706	55,294	753,698	1,245,000
46	Employee Vacation/Sick Accrual Expense	5015.000.0.01	9,366	10,000	9,366	634	240,122	10,000
47	Payroll Tax Expense	5020.000.0.01	50,232	64,000	66,976	(2,976)	77,965	81,000
48	Health & Retirement Expense	5030.000.0.01	400,753	477,000	534,337	(57,337)	482,270	630,000
49	Retirement Expense - Excess UAL	5030.001.0.01	-	49,000	49,000	-	-	69,000
50	Workers Compensation Ins.	5720.000.0.01	2,822	4,000	3,763	237	8,429	4,000
51	Directors Fees	5835.000.0.01	18,544	33,000	24,725	8,275	28,987	25,000
52	Employee Recognition	5920.000.0.01	135	3,500	135	3,365	-	-
53	Recruitment	5750.000.0.01	-	-	-	-	3,903	-
54	Election Costs	5740.000.0.01	-	-	-	-	1,363	30,000
	Total Administrative Expense		\$1,160,381	\$1,600,500	\$1,593,008	\$7,492	\$1,596,736	\$2,094,000
Other Expense								
55	Equipment (OFC) Replacement	5665.000.0.01	-	5,000	-	5,000	-	5,000
56	Street Light Expense	5102.000.0.01	121,253	136,000	161,670	(25,670)	169,312	151,800
57	Building Interest Exp	5090.000.0.01	21,385	43,000	42,770	230	41,271	39,000
58	SB 1383 Cal Recycle Grant Expense	5420.000.0.01	117	-	56,781	(56,781)	-	-
	Total Other Expense		\$142,755	\$184,000	\$261,221	(\$77,221)	\$210,583	\$195,800
	Total Expense		\$1,666,988	\$2,319,000	\$2,386,499	(\$67,499)	\$2,325,024	\$2,870,700
Asset Acquisitions								
59	NorthStar and Denali Cloud Server	7030.103.0.01	68,484	100,000	68,484	31,517	-	-
60	General Manager Vehicle		-	-	-	-	-	50,000
61	Admin. Bldg. Proj.	7030.102.0.01	45,942	1,395,533	45,942	1,349,591	-	1,350,000
	Total Asset Acquisitions		\$114,426	\$1,495,533	\$114,426	\$1,381,107	\$0	\$1,400,000
Long-Term Debt								
62	Debt Service - Building Principal	6000.000.0.01	-	138,000	137,753	247	139,252.00	142,000
	Total Long-Term Debt		\$0	\$138,000	\$137,753	\$247	\$139,252	\$142,000

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

	Actual YTD March 2024	Annual Budget 2023/2024	Projected Year End 2023/2024	Favorable (Unfavorable) Variance	Audited 2022/2023	Adopted Budget 2024/2025
Operating Income						
1 Weed Abatement Assessment	4090.020.0.01	3,994	3,000	3,994	994	94
2 Property Taxes-Secured:Gnrl	4110.000.0.01	2,657,279	3,892,000	4,357,279	465,279	4,207,181
3 Property Taxes-Unsecured	4120.000.0.01	117,019	112,000	124,019	12,019	111,267
4 Property Taxes-SBE & HOX	4140.000.0.01	82,436	104,000	135,436	31,436	109,432
5 Property Taxes-SPY & 2345	4210.000.0.01	50,959	98,000	118,959	20,959	129,854
Total Operating Income		\$2,911,687	\$4,209,000	\$4,739,687	\$530,687	\$4,557,827
Other Income						
6 Developer EDU Fees: Income	8010.020.0.01	20,644	565,000	25,644	(539,356)	2,804
Total Other Income		\$20,644	\$565,000	\$25,644	(\$539,356)	\$2,804
TOTAL FIRE/WEED ABATEMENT REVENUE		\$2,932,331	\$4,774,000	\$4,765,331	(\$8,669)	\$4,560,631
Operating Expense						
7 Utilities Fire Dept	5660.020.0.01	26,088	29,400	34,784	(5,384)	27,400
8 Postage Expense: Weed	5664.020.0.01	-	500	-	500	-
9 Weed Abatement Contract	5820.020.0.01	-	2,000	-	2,000	-
10 CDF Contract	5823.020.0.01	720,315	2,955,000	2,915,067	39,933	2,520,193
11 Publication of Public Notices	5858.020.0.01	-	1,000	-	1,000	1,102
12 Miscellaneous: Fire	5860.020.0.01	-	5,000	-	5,000	7,554
13 R & M Fire Station	5646.020.0.01	12,279	10,000	16,372	(6,372)	16,564
14 Landscaping	5647.020.0.01	4,595	7,000	6,127	873	-
15 Riverside County Admin Charge	5855.020.0.01	8,399	11,100	11,198	(98)	13,877
16 Consulting Fees	5826.020.0.01	-	2,000	-	2,000	-
17 Condition Assessment		-	-	-	-	10,000
Total Operating Expense		\$771,676	\$3,023,000	\$2,983,548	\$39,452	\$2,586,690
Administrative Expense						
18 General Fund Admin. Expense	5999.020.0.01	44,500	89,000	89,000	-	104,200
Total Administrative Expense		\$44,500	\$89,000	\$89,000	\$0	\$104,200
Asset Acquisitions						
19 Misc. Asset Acq./Replacements	7030.020.1.01	-	250,000	-	250,000	-
Total Asset Acquisitions		\$0	\$250,000	\$0	\$250,000	\$0
Transfers						
20 Transfer to/(from) Fire Mitigation Fund	5999.999.0.01	-	315,000	25,644	289,356	2,804
						(224,000)

**Rubidoux Community Services District
Trash Fund Budget**

Account	Actual YTD March 2024	Annual Budget 2023/2024	Projected Year End 2023/2024	Favorable (Unfavorable) Variance	Audited 2022/2023	Adopted Budget 2024/2025	
Operating Income							
1 Sales: Trash	4040.010.0.01	3,797,721	5,213,000	5,192,721	(20,279)	4,885,362	5,511,000
2 Rolloff Revenue	4045.010.0.01	125,967	150,000	167,956	17,956	140,688	173,000
3 Trash Bag Sales	4210.010.0.01	199	1,000	265	(735)	195	300
Total Operating Income		\$3,923,888	\$5,364,000	\$5,360,942	(\$3,058)	\$5,026,245	\$5,684,300
TOTAL TRASH REVENUE		\$3,923,888	\$5,364,000	\$5,360,942	(\$3,058)	\$5,026,245	\$5,684,300
Operating Expense							
4 Bad Debt Expense: Trash	5405.010.0.01	10,641	20,000	14,188	5,812	18,880	20,000
5 Trash Bags	5860.010.0.01	-	-	4,063	(4,063)	-	-
6 Trash Contract Expense	5410.010.0.01	3,519,035	4,890,000	4,797,618	92,382	4,551,836	5,050,000
Total Operating Expense		3,529,676	\$4,910,000	\$4,815,869	(\$94,131)	\$4,570,716	\$5,070,000
Administrative Expense							
7 General Fund Administrative Expense	5999.010.0.01	254,000	508,000	508,000	-	597,127	508,000
8 SB 1383 Administrative Expense	5420.010.0.01	-	65,000	-	65,000	-	-
Total Administrative Expense		\$254,000	\$573,000	\$508,000	\$65,000	\$597,127	\$508,000
Total Expense		\$3,783,676	\$5,483,000	\$5,323,869	\$159,131	\$5,167,843	\$5,578,000