

# Rubidoux Community Services District

## Board of Directors

John Skerbelis, President  
Hank Trueba Jr., Vice-President  
Bernard Murphy  
Armando Muniz  
F. Forest Trowbridge

## General Manager

Brian R. Laddusaw



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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 16, 2024, at 2:30 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 – Bernard Murphy, 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 2024|2025 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

	Account	Actual YTD March 2024	Annual Budget 2023/2024 <sup>[1]</sup>	Projected Year End 2023/2024	Favorable (Unfavorable) Variance	Audited 2022/2023	Adopted Budget 2024/2025	
<b>Operating Income</b>								
1	Sales - Residential	4035.000.0.30	3,953,864	6,109,000	5,453,864	(655,136)	4,357,505	6,559,000
2	Sales - Commercial	4040.000.0.30	1,169,205	2,037,000	1,409,205	(627,795)	1,698,901	2,186,000
3	Sales - Late Charges	4045.000.0.30	68,255	76,000	91,006	15,006	75,034	92,000
4	Sales - Service Charges	4060.000.0.30	3,777	6,000	5,036	(964)	6,017	6,000
5	Sales - Reconnect Charge	4062.000.0.30	24,550	29,000	32,733	3,733	28,750	33,000
6	Sales - Meters	4065.000.0.30	11,570	95,000	15,427	(79,573)	83,195	95,000
7	Sales - Jumper Income	4066.000.0.30	-	34,000	-	(34,000)	32,000	34,000
8	Sales - JCSD	4067.000.0.30	-	-	-	-	538,118	-
<b>Total Operating Income</b>			<b>\$5,231,220</b>	<b>\$8,386,000</b>	<b>7,007,270</b>	<b>(\$1,378,730)</b>	<b>\$6,819,520</b>	<b>\$9,005,000</b>
<b>Other Income</b>								
9	Interest Income	4070.000.0.30	208,717	293,000	421,449	128,449	257,922	421,000
10	Miscellaneous Revenue	4590.000.0.30	6,889	10,000	9,186	(814)	305,599	10,000
11	Interest Income: Non-Operational	8090.000.0.30	51,209	54,000	107,327	53,327	64,983	107,000
12	Grant Income: Cal OES (LHMP)		-	160,000	-	(160,000)	-	43,875
13	Non-Operating Commercial Revenue	8020.000.0.30	-	-	-	-	428,993	-
<b>Total Other Income</b>			<b>\$266,815</b>	<b>\$517,000</b>	<b>537,961</b>	<b>\$20,961</b>	<b>\$1,057,497</b>	<b>\$581,875</b>
<b>TOTAL WATER REVENUE</b>			<b>\$5,498,035</b>	<b>\$8,903,000</b>	<b>\$7,545,231</b>	<b>(\$1,357,769)</b>	<b>\$7,877,018</b>	<b>\$9,586,875</b>
<b>Operating Expense</b>								
14	Pump Energy Costs	5235.000.0.30	440,200	536,000	586,933	(50,933)	570,609	605,000
15	Water Analyses	5340.000.0.30	145,720	243,000	194,293	48,707	228,175	243,000
16	Bad Debt Expense: Wtr	5405.000.0.30	-	22,000	9,000	-	12,135	15,000
17	R & M Vehicle	5620.000.0.30	22,839	23,000	30,452	(7,452)	29,286	31,000
18	R & M Equipment, Heavy	5630.000.0.30	21,018	46,000	28,024	17,976	48,337	29,000
19	R & M Water System (includes asphalt)	5640.000.0.30	395,314	304,000	507,789	(203,789)	409,762	523,000
20	R & M Office	5642.000.0.30	4,879	11,000	6,505	4,495	9,575	7,000
21	R & M Anita B. Smith Plant		-	100,000	-	100,000	-	-
22	Operating Expense	5650.000.0.30	163,602	516,000	318,137	197,863	267,120	428,000
23	Op/Maint Wellhd Treat Facility (N03 Pit)	5650.005.0.30	281,078	324,000	374,770	(50,770)	299,373	436,000
24	Operating Expense: Treatment Media	5650.002.0.30	865,923	1,250,000	905,923	344,077	189,376	1,000,000
25	General Supplies & Expenses	5656.000.0.30	5,121	24,000	6,828	17,172	10,082	7,000
26	Bank Service Charges	5651.000.0.30	95,476	122,000	127,301	(5,301)	120,488	131,000
27	Chemical/Mineral Supplies	5652.000.0.30	30,990	36,000	41,320	(5,320)	32,089	43,000
28	Regulatory Fee/State	5654.000.0.30	8,694	40,000	23,219	16,781	43,182	24,000
29	Clothing/Shoe Expense	5655.000.0.30	11,779	12,000	15,706	(3,706)	10,843	17,000
30	Employee Education and Training	5695.000.0.30	12,965	25,000	17,286	7,714	15,972	25,000
31	Utilities	5660.000.0.30	2,043	3,000	2,724	276	2,781	3,000
32	Telephone	5670.000.0.30	2,769	4,000	3,692	308	3,528	4,000
33	Dues & Subscriptions	5680.000.0.30	811	2,000	1,081	919	1,141	2,000
34	Licenses & Permits	5685.000.0.30	25,356	38,000	33,808	4,192	11,121	38,000
35	Mileage & Conference Expense	5690.000.0.30	-	5,000	-	5,000	1,345	5,000
36	Gasoline Expense	5700.000.0.30	50,682	71,000	67,576	3,424	73,144	70,000
37	Liability Insurance	5710.000.0.30	57,411	127,000	113,111	13,889	120,751	152,000
38	Attorney Fees	5825.000.0.30	-	5,000	-	5,000	-	5,000
39	Consulting Fees:Grant Support Services	5826.000.0.30	44,957	55,000	59,943	(4,943)	9,432	15,000
40	Consulting Fees:Cost of Svc Study(60%WF/40%SF)	5826.001.0.30	3,540	-	4,720	(4,720)	30,999	-
41	Consulting Fees: Utility/Rate	5826.009.0.30	-	15,000	-	15,000	-	15,000
42	Consulting Fees:Safety (50%WF/50%SF)		-	15,000	-	15,000	-	-
43	Consulting Fees:LHMP (75%WF/25%SF)		-	178,000	-	178,000	-	48,750
44	Consulting Fees:Valve Turning Program	5826.004.0.30	-	15,000	-	15,000	5,814	15,000
45	Consulting Fees: SCADA Eval. & Impl.	5826.006.0.30	-	-	-	-	-	-
46	Consulting Fees: Operator Training/SOPs	5826.007.0.30	52,605	119,000	52,605	66,395	153,063	40,000
47	Consulting Fees: Lead and Copper Service Line Inventory		-	31,000	-	31,000	-	31,000
48	Consulting Fees: LTWTP Pressure Surge Inv.	5826.005.0.30	-	-	-	-	-	-
49	Consulting Fees: Leppa	5826.010.0.30	-	7,000	7,000	-	-	-
50	Consulting Fees: Drought, Cons., Water Loss/Eff.	5826.008.0.30	-	45,000	15,000	30,000	15,000	45,000
51	Mission Blvd. Mainline Flushing and Facilities		-	80,000	-	-	-	80,000
52	Engineering Fees:WTR	5830.000.0.30	110,404	150,000	147,206	2,794	186,581	180,000
53	Engineering Fees:Master Plans	5831.000.0.30	16,794	-	16,794	(16,794)	12,400	-

**Rubidoux Community Services District  
Water Fund Budget**

Account	Actual YTD March 2024	Annual Budget 2023/2024 <sup>(1)</sup>	Projected Year End 2023/2024	Favorable (Unfavorable) Variance	Audited 2022/2023	Adopted Budget 2024/2025
54 Engineering Fees:Design Manual(50%WF/50%SF) 5831.001.0.30	-	81,250	-	81,250	-	81,250
55 Engineering Fees: Well 8 Down Well Logging and Analysis	24,858	50,000	50,000	-	-	-
56 Engineering Fees: Thompson Plan Manganese Analysis	24,631	30,000	30,000	-	-	-
57 Fleet Tracking(67%WF/33%SF) 5840.000.0.30	2,224	4,000	2,966	1,034	3,452	4,000
58 Loss Claims 5850.000.0.30	4,988	10,000	6,651	3,349	2,014	10,000
59 Publication of Public Notices 5858.000.0.30	-	1,000	1,000	-	-	1,000
60 Miscellaneous Expense 5860.000.0.30	-	1,000	1,000	-	15,000	1,000
61 Imported Water Purchases	-	-	-	-	-	-
62 Computer System Support 5886.000.0.30	-	-	-	-	2,282	-
63 Computer Misc. and Hardware 5887.000.0.30	4,644	10,000	6,193	3,807	11,430	10,000
64 Condition Assessment (75% WF/25% SF) 7030.105.0.30	18,854	223,000	99,300	123,700	-	142,500
65 Water Policy Advocacy 5888.000.0.30	-	15,000	-	15,000	-	15,000
<b>Total Operating Expense</b>	<b>\$2,953,171</b>	<b>\$5,024,250</b>	<b>3,915,856</b>	<b>\$1,015,394</b>	<b>\$2,957,684</b>	<b>\$4,577,500</b>
<b>Administrative Expense</b>						
66 Salaries Expense 5005.000.0.30	1,548,269	2,028,000	2,114,358	(86,358)	1,961,556	2,271,000
67 Employee Vacation/Sick Accrual Expense 5015.000.0.30	86,193	103,000	86,193	16,807	47,329	45,000
68 Payroll Tax Expense 5020.000.0.30	123,522	153,000	184,696	(31,696)	158,153	163,000
69 Health & Retirement Expense 5030.000.0.30	763,025	885,000	1,017,366	(132,366)	914,113	1,064,000
70 Retirement Expense - Excess UAL 5030.001.0.30	-	97,000	97,000	-	-	78,000
71 Workers Comp Insurance 5720.000.0.30	51,689	72,000	68,919	3,081	67,158	78,000
72 General Admin. Expense 5999.000.0.30	483,500	967,000	967,000	-	1,138,621	967,000
73 Recruitment 5750.000.0.30	-	-	-	-	1,284	-
<b>Total Administrative Expense</b>	<b>\$3,056,198</b>	<b>\$4,305,000</b>	<b>4,535,532</b>	<b>(\$230,532)</b>	<b>\$4,288,214</b>	<b>\$4,666,000</b>
<b>Other Expense</b>						
74 SERIES 1998-Misc. Expense 5085.105.0.30	1,500	2,000	1,500	500	5,075	2,000
75 MN Plant 17-18 Interest Exp 5086.700.0.30	42,838	84,000	83,886	114	90,956	77,000
76 Building Interest Exp 5090.000.0.30	28,348	57,000	56,695	305	54,708	51,126
<b>Total Other Expense</b>	<b>\$72,686</b>	<b>\$143,000</b>	<b>142,082</b>	<b>\$918</b>	<b>\$150,738</b>	<b>\$130,126</b>
<b>Total Expense</b>	<b>\$6,082,055</b>	<b>\$9,472,250</b>	<b>\$8,593,470</b>	<b>\$785,780</b>	<b>\$7,396,636</b>	<b>\$9,373,626</b>
<b>Asset Acquisitions</b>						
77 Fleet Replacement	43,608	75,000	75,000	-	-	75,000
78 Thompson Disinfection System 7030.201.0.30	15,232	-	15,232	(15,232)	16,346	-
79 Pumps, Valves and Mag Meters	-	150,000	-	150,000	236,753	150,000
80 IT Upgrades and Implementation 7130.001.0.30	21,500	100,000	-	100,000	22,000	60,000
81 Systems Operator Office Upgrade	-	-	-	-	7,351	-
82 Non-Eligible Grant Expense	16,882	-	16,882	(16,882)	56,034	-
83 Backup Pumps	-	-	20,000	(20,000)	-	-
84 Field Building Project	48,220	-	-	-	1,581	-
85 SCADA Replacement - Water Portion (Planning)	-	-	-	-	-	100,000
86 Booster Pumps - Ridgeline x 2	-	-	-	-	-	50,000
<b>Total Asset Acquisitions</b>	<b>\$145,442</b>	<b>\$325,000</b>	<b>127,114</b>	<b>\$197,886</b>	<b>\$340,065</b>	<b>\$435,000</b>
<b>Long-Term Debt</b>						
85 Debt Service - MN Plant 17-18 Principal 6000.000.0.30	139,260	281,000	280,310	690	266,349	288,000
86 Debt Service - Building Principal 6000.001.0.30	-	183,000	182,602	398	-	188,200
<b>Total Long-Term Debt</b>	<b>\$139,260</b>	<b>\$464,000</b>	<b>462,912</b>	<b>\$1,088</b>	<b>\$266,349</b>	<b>\$476,200</b>

**Rubidoux Community Services District  
Water Fund Budget**

<u>Account</u>	Actual YTD March 2024	Annual Budget 2023/2024 <sup>[1]</sup>	Projected Year End 2023/2024	Favorable (Unfavorable) Variance	Audited 2022/2023	Adopted Budget 2024/2025
TOTAL WATER EXPENSES	\$8,645,471	\$9,426,000	\$8,678,341	(\$1,399,341)	\$7,770,056	\$10,284,826

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

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

Account	Actual YTD March 2024	Annual Budget 2023/2024 <sup>[1]</sup>	Projected Year End 2023/2024	Favorable (Unfavorable) Variance	Audited 2022/2023	Adopted Budget 2024/2025
<b>Income</b>						
1 Developers EDU Fees: Income	8010.000.0.30	\$ 193,686	\$ 1,292,000	\$ 193,686	\$ (1,098,314)	\$ 1,388,516
2 Contributions in Aid of Construction	8500.000.0.30	-	-	-	-	2,428,737
3 Grant Income - USBR - Drought (DSP) - Wstrn		-	850,000	-	-	-
<b>TOTAL WATER CIP REVENUE</b>		<b>\$ 193,686</b>	<b>\$ 2,142,000</b>	<b>\$ 193,686</b>	<b>\$ (1,098,314)</b>	<b>\$ 3,817,253</b>
<b>Expense</b>						
3 Hunter Tank Site (Preliminary Design)		\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
4 Well 25 Project (USBR - Drought (DSP) - Wstrn)	7030.009.0.30	106,716	1,700,000	-	1,700,000	-
5 Goldenwest Booster Station (Design)	7030.004.0.30	2,410	100,000	25,000	75,000	-
6 Goldenwest Booster Station (Construction) Phase 1		-	-	-	-	924,000
7 Leland Thompson Water Treatment Facility Basis of Design		-	100,000	-	100,000	-
8 HIGHPOINT TED TO ADD		-	-	-	-	-
9 Jewel Street Pipeline Extension (400 FT)		-	-	-	-	-
10 West Valley Intertie	7030.106.0.30	10,578	750,000	-	750,000	-
<b>Total Expense</b>		<b>\$119,705</b>	<b>\$2,750,000</b>	<b>\$25,000</b>	<b>\$2,725,000</b>	<b>\$0</b>
						<b>\$2,704,645</b>
						<b>ESTIMATED JUNE 30, 2025 Mainline (Capacity / MP)</b>
						<b>\$1,410,645</b>

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

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

Account	Actual YTD March 2024	Annual Budget 2023/2024 <sup>[1]</sup>	Projected Year End 2023/2024	Favorable (Unfavorable) Variance	Audited 2022/2023	Adopted Budget 2024/2025
<b>Income</b>						
1 Sales - Water Replacement	4050.300.0.30	51,072	-	51,072	51,072	170,927
2 Grant Income - USBR - AMI		-	-	-	-	750,000
<b>TOTAL WATER CAPITAL PROJECT REVENUE</b>		<b>\$51,072</b>	<b>\$0</b>	<b>\$51,072</b>	<b>\$51,072</b>	<b>\$170,927</b>
<b>Expense</b>						
2 Well 8 Rehab		-	-	-	-	150,000
3 Tract 37211 Offsite Participation (SEQUANOTA HEIGHTS)	7030.011.0.30	33,793	177,659	33,793	143,866	144,000
4 Market St. Bridge Pipeline Relocation	7030.007.0.30	379,195	395,000	379,195	15,805	-
5 District Tank Refurbishments (Design)		-	150,000	-	150,000	-
6 District Tank Refurbishments (Phase 2)		-	-	-	-	650,000
7 LT WTF Fe/Mn System Backwash Pipe	7030.008.0.30	13,324	805,000	35,000	770,000	770,000
8 1238' Pressure Zone Improvements (D)	7030.103.0.30	45,087	100,000	45,087	54,913	-
9 Construction/Install PRV - Loring Ranch (Design)	7030.108.0.30	34,255	75,000	34,255	40,745	-
11 Goldenwest Booster Station (Construction Phase 1)		-	370,000	-	370,000	370,000
12 District at JV Well Sites/LT Expansion (LT Exansion Lot)		-	18,000	-	18,000	100,000
13 Annexation Work - Water Pipeline Move (Design)		-	50,000	-	50,000	50,000
14 Annexation Work - Water Pipeline Move (Construction) Jewel St Ext		-	-	-	-	-
15 Generator - Well 2 Site		-	266,000	-	266,000	198,000
16 Generator - Well 1A Site		-	221,000	-	221,000	198,000
17 AMI Project (Grant Funding Approx. 50%)		-	20,000	-	20,000	1,500,000
18 Thompson Plant Expansion Surveying Work		-	35,000	-	35,000	-
19 Opal/Cinnabar Pipeline Replacement		-	160,000	-	160,000	-
<b>Total Expense</b>		<b>\$505,654</b>	<b>\$2,682,659</b>	<b>\$527,330</b>	<b>\$2,155,329</b>	<b>\$0</b>

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

**Rubidoux Community Services District  
COP Water Fund Budget**

	Account	Actual YTD March 2024	Annual Budget 2023/2024 <sup>[1]</sup>	Projected Year End 2023/2024	Favorable (Unfavorable) Variance	Audited 2022/2023	Adopted Budget 2024/2025	
<b>Operating Income</b>								
1	Sales - Bond	4055.000.0.30	330,962	-	330,962	330,962	1,159,713	-
2	SERIES 1998-Interest Income	4085.105.0.30	8,032	10,000	27,977	17,977	18,195	11,667
<b>TOTAL COP WATER REVENUE</b>			<b>\$338,994</b>	<b>\$10,000</b>	<b>\$358,939</b>	<b>\$348,939</b>	<b>\$1,177,908</b>	<b>\$11,667</b>
<b>Other Expense</b>								
3	SERIES 1998-Interest Expense	5080.105.0.30	28,862	51,893	51,893	-	87,858	32,402
<b>Total Other Expenses</b>			<b>\$28,862</b>	<b>\$51,893</b>	<b>\$51,893</b>	<b>\$0</b>	<b>\$87,858</b>	<b>\$32,402</b>
<b>Long-Term Debt</b>								
4	Debt Service - SERIES 1998 Principal	6000.002.0.30	655,000	655,000	655,000	-	625,000	690,000
<b>Total Long-Term Debt</b>			<b>\$655,000</b>	<b>\$655,000</b>	<b>\$655,000</b>	<b>\$0</b>	<b>\$625,000</b>	<b>\$690,000</b>
<b>Transfers</b>								
5	Transfer to/(from) Reserves		(675,830)	(936,893)	(936,893)	-	(694,663)	-
6	Transfer to Water CIP Fund (Balance Closeout)		-	240,000	240,000	-	-	1,577,244
<b>Total Transfers</b>			<b>(\$675,830)</b>	<b>(\$696,893)</b>	<b>(\$696,893)</b>	<b>\$0</b>	<b>(\$694,663)</b>	<b>\$1,577,244</b>
<b>TOTAL COP WATER EXPENSES</b>			<b>\$8,032</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$18,195</b>	<b>\$2,299,646</b>
<b>ESTIMATED JULY 1, 2024 COP RESERVE</b>							<b>\$2,287,979</b>	
<b>ESTIMATED FISCAL YEAR 24/25 EXCESS (DEFICIT)</b>							<b>(\$2,287,979)</b>	
<b>ESTIMATED JUNE 30, 2025 COP RESERVE</b>							<b>\$0</b>	

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



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

Account	Actual YTD March 2024	Annual Budget 2023/2024 <sup>[1]</sup>	Projected Year End 2023/2024	Favorable (Unfavorable) Variance	Audited 2022/2023	Adopted Budget 2024/2025
<b>Operating Income</b>						
1 Sales - Field/Admin Bldg.	45,977	-	45,977	45,977	107,436	-
<b>TOTAL FIELD/ADMIN BLDG REVENUE</b>	<b>\$45,977</b>	<b>\$0</b>	<b>\$45,977</b>	<b>\$45,977</b>	<b>\$107,436</b>	<b>\$0</b>
<b>Operating Expense</b>						
2 Admin/Field Bldg. Proj. (Arch/Eng.)	82,172	304,000	109,563	194,437	-	785,312
<b>Total Operating Expense</b>	<b>\$82,172</b>	<b>\$304,000</b>	<b>\$109,563</b>	<b>\$194,437</b>	<b>\$0</b>	<b>\$785,312</b>
<b>ESTIMATED JULY 1, 2024 Field/Admin Reserve</b>						<b>\$ 785,312</b>
<b>ESTIMATED FISCAL YEAR 24/25 EXCESS (DEFICIT)</b>						<b>\$ (785,312)</b>
<b>ESTIMATED JUNE 30, 2025 Field/Admin Reserve</b>						<b>\$ -</b>

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

**Rubidoux Community Services District  
Sewer Fund Budget**

	Account	Actual YTD March 2024	Annual Budget 2023/2024 <sup>(1)</sup>	Projected Year End 2023/2024	Favorable (Unfavorable) Variance	Audited 2022/2023	Adopted Budget 2024/2025
<b>Operating Income</b>							
1	Sales - Sewer	4015,000.040	3,480,000	3,202,243	(277,757)	2,602,534	3,671,000
2	Sales - RST	4025,000.040	-	138,699	138,699	558,047	-
	<b>Total Operating Income</b>	<b>\$2,470,942</b>	<b>\$3,480,000</b>	<b>\$3,340,942</b>	<b>(\$139,058)</b>	<b>\$3,160,581</b>	<b>\$3,671,000</b>
<b>Other Income</b>							
3	Interest Income	4070,000.040	55,252	55,000	101,286	46,286	48,713
4	Miscellaneous Income	4590,000.040	70,063	2,000	70,063	-	2,000
5	Permits & Licenses	4060,000.040	-	2,000	-	(2,000)	500
6	Interest Income: Non-Operational	8090,000.040	48,219	53,000	102,992	49,992	46,893
7	Pretreatment Revenue	4100,000.040	2,900	-	3,000	-	4,000
	<b>Total Other Income</b>	<b>\$166,434</b>	<b>\$112,000</b>	<b>\$277,341</b>	<b>\$165,341</b>	<b>\$96,106</b>	<b>\$212,000</b>
	<b>TOTAL SEWER REVENUE</b>	<b>\$2,637,375</b>	<b>\$3,592,000</b>	<b>\$3,618,283</b>	<b>\$26,283</b>	<b>\$3,256,687</b>	<b>\$3,883,000</b>
<b>Operating Expense</b>							
8	Energy Costs	5235,000.040	41,901	55,000	55,868	(868)	58,648
9	Riverside City Treatment Costs	5320,000.040	995,022	1,770,000	1,475,022	294,978	1,706,414
10	Industrial Pretreatment Costs	5330,000.040	27,093	82,000	36,124	45,876	73,132
11	Lab Fees	5340,000.040	11,699	2,000	15,599	(13,599)	5,130
12	Bad Debt Expense	5405,000.040	-	10,000	6,500	3,500	10,792
13	R & M Equipment	5630,000.040	2,896	10,000	3,861	6,139	7,540
14	R & M Sewer System	5640,000.040	44,791	22,000	59,722	(37,722)	30,036
15	Hydrowash	5641,000.040	29,122	250,000	38,829	211,171	72,188
16	Operating Expense	5650,000.040	17,377	21,000	23,170	(2,170)	23,625
17	Operating Expense: Video Line Inspection	-	-	100,000	-	100,000	-
18	Telephone	5670,000.040	449	1,000	599	401	601
19	Licenses & Permits	5685,000.040	7,174	10,000	9,566	434	10,089
20	Gasoline Expense	5700,000.040	7,075	10,000	9,433	567	9,890
21	Liability Insurance	5710,000.040	14,984	33,000	19,978	13,022	31,515
22	City Riverside Litigation: Appeal	5825,002.040	61,579	175,000	110,000	65,000	219,857
23	City Riverside Litigation: Retrial	-	-	-	-	-	150,000
24	Consulting Fees:Safety (50%WF/50%SF)	-	-	15,000	-	15,000	-
25	Consulting Fees:LHMP (75%WF/25%SF)	-	-	-	-	-	16,250
26	Consulting Fees: Permit Fee Design	5826,004.040	-	12,000	-	12,000	10,841
27	Consulting Fees: LEPPA	-	-	2,000	-	2,000	-
28	Consulting Fees: SSMP	-	-	-	-	-	10,000
29	Engineering Fees	5830,000.040	6,449	4,000	8,599	(4,599)	18,284
30	Loss Claims	5850,000.040	-	10,000	-	10,000	-
31	Engineering Fees:Master Plans	5831,000.040	-	-	-	-	1,470
32	Engineering Fees:Design Manual(50%WF/50%SF)	5831,001.040	-	81,250	-	81,250	-
33	Consulting Fees:Cost of Svc Stdy(60%WF/40%SF)	5826,001.040	2,442	-	17,442	(17,442)	20,581
34	Consulting Fees: Utility/Rate	-	-	15,000	-	15,000	-
35	Jurupa Hills Force Main (Feasibility)	-	-	-	-	-	20,000
36	Fleet Tracking(67%WF/33%SF)	5840,000.040	1,096	2,000	1,461	539	1,496
37	Publication of Public Notices	5858,000.040	-	1,000	1,000	-	1,000
38	Miscellaneous Expense	5860,000.040	20	-	-	-	-
39	Condition Assessment (75% WF/25% SF)	7030,105.040	6,285	67,000	33,100	33,900	47,500
40	Employee Education and Training	5695,000.040	-	2,000	-	2,000	372
	<b>Total Operating Expense</b>	<b>\$1,277,454</b>	<b>\$2,762,250</b>	<b>\$1,925,873</b>	<b>\$836,377</b>	<b>\$2,312,500</b>	<b>\$2,995,750</b>
<b>Administrative Expense</b>							
41	Salaries Expense	5005,000.040	55,498	75,000	73,998	1,002	76,254
42	Payroll Tax Expense	5020,000.040	4,332	7,000	5,775	1,225	5,865
43	Health & Retirement Expense	5030,000.040	8,070	33,000	10,760	22,240	7,062
44	Retirement Expense - Excess UAL	5030,001.040	-	4,000	-	4,000	3,000
45	Workman's Compensation Ins.	5720,000.040	1,534	3,000	2,046	954	2,206
46	General Admin Expense	5999,000.040	288,000	576,000	576,000	-	677,432
	<b>Total Administrative Expense</b>	<b>\$357,434</b>	<b>\$698,000</b>	<b>\$668,579</b>	<b>\$29,421</b>	<b>\$768,818</b>	<b>\$700,000</b>
	<b>Total Expense</b>	<b>\$1,634,888</b>	<b>\$3,460,250</b>	<b>\$2,594,452</b>	<b>\$865,798</b>	<b>\$3,081,318</b>	<b>\$3,695,750</b>

**Rubidoux Community Services District  
Sewer Fund Budget**

Account	Actual YTD March 2024	Annual Budget 2023/2024 <sup>[1]</sup>	Projected Year End 2023/2024	Favorable (Unfavorable) Variance	Audited 2022/2023	Adopted Budget 2024/2025
<b>Asset Acquisitions</b>						
47 Pumps: Various	-	50,000	-	50,000	21,190	50,000
48 Regional Muffin Monster	-	-	-	-	-	35,000
49 Drying Beds: Regional (Design)	-	100,000.00	-	100,000	-	100,000
50 SCADA Samsara Alternative	-	-	-	-	-	100,000
51 Other Equipment	-	10,000	-	10,000	5,587	10,000
<b>Total Asset Acquisitions</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$26,777</b>	<b>\$295,000</b>
<b>TOTAL SEWER EXPENSES</b>	<b>\$1,609,888</b>	<b>\$3,659,000</b>	<b>\$2,544,452</b>	<b>\$1,114,548</b>	<b>\$3,093,095</b>	<b>\$3,990,750</b>

[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**

	Account	Actual YTD 2024 March	Annual Budget 2023/2024 <sup>[1]</sup>	Projected Year End 2023/2024	Favorable (Unfavorable) Variance	Audited 2022/2023	Adopted Budget 2024/2025
<b>Income</b>							
1	Developers EDU Fees: Income	8010.000.0.40 \$ 140,261	\$ 884,000	\$ 157,681	\$ (726,319)	\$ 897,181	\$ 520,000
2	Contributions in Aid of Construction	8500.000.0.40 -	-	-	-	3,187,999	-
<b>TOTAL SEWER CIP REVENUE</b>		<b>\$ 140,261</b>	<b>\$ 884,000</b>	<b>\$ 157,681</b>	<b>\$ (726,319)</b>	<b>\$ 4,085,180</b>	<b>\$ 520,000</b>
<b>Expense</b>							
3	Avalon Street and Alta Street (Seg 1)	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 230,000
4	Avalon Street and 60 Freeway (Seg 2)	-	-	-	-	-	-
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 230,000</b>
<b>ESTIMATED JULY 1, 2024 Mainline (Capacity / MP) Reserve</b>							<b>\$ 2,707,422</b>
<b>ESTIMATED FISCAL YEAR 24/25 EXCESS (DEFICIT)</b>							<b>\$ 290,000</b>
<b>ESTIMATED JUNE 30, 2025 Mainline (Capacity / MP) Reserve</b>							<b>\$ 2,997,422</b>

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

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

	Account	Actual YTD March 2024	Annual Budget 2023/2024 <sup>[1]</sup>	Projected Year End 2023/2024	Favorable (Unfavorable) Variance	Audited 2022/2023	Adopted Budget 2024/2025
<b>Income</b>							
1 Sales Sewer Replacement	4042.000.0.40	\$ 47,578	\$ -	\$ 47,578	\$ 47,578	\$ 112,532	\$ -
<b>TOTAL SEWER CAPITAL PROJECT REVENUE</b>		<b>\$ 47,578</b>	<b>\$ -</b>	<b>\$ 47,578</b>	<b>\$ 47,578</b>	<b>\$ 112,532</b>	<b>\$ -</b>
<b>Expense</b>							
2 Jurupa Hills Force Main (Design)	7030.007.0.40	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 50,000
3 Jurupa Hills Force Main (Construction)	7030.007.1.40	-	-	-	-	-	450,000
4 Belltown Lift Station Rehab (Design)	7030.005.0.40	-	100,000	50,000	50,000	-	50,000
5 Belltown Lift Station Rehab (Construction)	7030.005.1.40	-	-	-	-	-	1,170,000
6 Pipeline Replacement	7030.006.0.40	-	100,000	-	100,000	-	100,000
<b>Total Expense</b>		<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 50,000</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ 1,820,000</b>

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