

Rubidoux Community Services District

Board of Directors

Diana Leja, President
Leslie Altamirano, Vice-President
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General Manager

Brian R. Laddusaw



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

FINANCE AND BUDGET COMMITTEE – ITEM 5A

April 16, 2026

To: Rubidoux Community Services District – Finance and Budget Committee

Subject: FY 2026|2027 Draft Budgets: Water Fund Operating and Capital Budget, Sewer Fund Operating and Capital Budget, and Field/Admin Building Fund

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 2nd meeting in June.

On April 2, 2026, the Finance and Budget Committee considered the following draft budgets:

- General Fund
- Fire/Weed Abatement Fund
- Trash Fund

Tonight, the Finance and Budget Committee will review budgets specifically related to the Water and Sewer Enterprise, which are:

- Water Fund - Water Fund Operating and Capital Budget and Field/Admin Building Fund
- Sewer Fund – Sewer Fund Operating and Capital Budget
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Similar to the budgets presented by staff on April 2, 2026, the budgets presented tonight are in draft form and are subject to change as staff continues to work through the budgeting process. 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.

PRESENTATION BY STAFF

Respectfully,



BRIAN R. LADDUSAW, CPA
General Manager

Attachment(s):

FY 2026|2027 Draft Budgets:

- Water Fund - Water Fund Operating and Capital Budget
- Sewer Fund – Sewer Fund Operating and Capital Budget
- Field/Admin Building Fund

**Rubidoux Community Services District
Water Fund Budget**

	Actual YTD February 2026	Annual Budget 2024/2025 ^[1]	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2025/2026
Operating Income						
1 Sales - Residential	\$ 4,343,634	\$ 7,183,379	\$ 7,077,796	\$ (105,583)	\$ 7,207,371	\$ 7,467,075
2 Sales - Commercial	1,124,892	1,809,021	1,832,972	23,951	1,837,742	1,933,785
3 Sales - Late Charges	66,119	97,000	113,347	16,347	93,793	114,000
4 Sales - Service Charges	3,162	5,000	5,421	421	5,070	6,000
5 Sales - Reconnect Charge	25,250	35,000	43,286	8,286	35,300	44,000
6 Sales - Meters	30,011	95,000	51,447	(43,553)	44,845	95,000
7 Sales - Jumper Income	4,000	34,000	4,000	(30,000)	4,600	34,000
Total Operating Income	5,597,068	9,258,400	9,128,269	(130,131)	9,228,720	9,693,860
Other Income						
8 Interest Income	222,521	421,000	381,465	(39,535)	475,502	343,000
9 Miscellaneous Revenue	79,665	10,000	136,569	126,569	19,422	10,000
10 Interest Income: Non-Operational	72,511	107,000	124,304	17,304	149,571	112,000
11 Grant Income: Cal OES (LHMP)	-	43,875	43,875	-	-	-
Total Other Income	374,697	581,875	686,213	104,338	644,495	465,000
TOTAL WATER REVENUE	\$ 5,971,765	\$ 9,840,275	\$ 9,814,482	\$ (25,793)	\$ 9,873,215	\$ 10,158,860
Operating Expense						
12 Pump Energy Costs	\$ 299,304	\$ 575,000	\$ 513,092	\$ 61,908	\$ 701,830	\$ 575,000
13 Water Analyses	120,978	212,000	207,390	4,610	230,544	212,000
14 Bad Debt Expense: Wtr	12,678	15,000	21,733	-	14,606	15,000
15 R & M Vehicle	37,210	66,000	63,788	2,212	49,377	66,000
16 R & M Equipment, Heavy	22,822	40,000	39,123	877	42,442	40,000
17 R & M Water System (includes asphalt)	466,891	824,000	800,384	23,616	706,258	610,000
18 R & M Office	4,554	8,000	7,808	192	14,370	8,000
19 Operating Expense	223,777	515,000	383,617	131,383	363,789	515,000
20 Op/Maint Wellhd Treat Facility (N03 Pit)	469,309	879,000	804,529	74,471	521,597	879,000
21 Operating Expense: Treatment Media	-	1,000,000	-	1,000,000	275,048	1,000,000
22 General Supplies & Expenses	278	-	477	(477)	7,170	-
23 Bank Service Charges	86,581	153,000	148,425	4,575	134,671	153,000
24 Chemical/Mineral Supplies	10,026	18,000	17,187	813	45,383	18,000
25 Regulatory Fee/State	2,381	4,000	4,081	(81)	5,874	4,000
26 Clothing/Shoe Expense	13,586	24,000	23,291	709	18,209	24,000
27 Employee Education and Training	18,857	25,000	32,326	(7,326)	45,094	50,000
28 Utilities	2,273	5,000	3,897	1,103	3,476	5,000
29 Telephone	2,198	4,000	3,768	232	4,359	4,000
30 Dues & Subscriptions	4,304	10,000	7,378	2,622	9,234	10,000
31 Licenses & Permits	71,238	38,000	122,123	(84,123)	68,817	38,000
32 Mileage & Conference Expense	-	7,000	-	7,000	3,574	7,000
33 Gasoline Expense	33,559	59,000	57,530	1,470	75,161	59,000
34 Liability Insurance	83,460	152,000	143,075	8,925	167,897	152,000
35 Attorney Fees	2,405	5,000	4,123	877	-	5,000
36 Consulting Fees:Grant Support Services	47,900	50,000	82,114	(32,114)	63,581	50,000
37 Consulting Fees:Cost of Svc Study(60%WF/40%SF)	-	-	-	-	2,004	-
38 Consulting Fees: Utility/Rate	-	15,000	-	15,000	-	-
40 Consulting Fees:LHMP (75%WF/25%SF)	-	48,750	48,750	-	-	-
43 Consulting Fees: Operator Training/SOPs	-	40,000	-	40,000	5,791	-
44 Consulting Fees: Lead and Copper Service Line Inventory	-	-	-	-	14,175	30,000
45 Consulting Fees: Urban Water Management Plan update	-	84,000	-	84,000	-	20,000
46 Consulting Fees: Drought, Cons., Water Loss/Eff.	-	10,000	-	10,000	-	10,000
47 Consulting Fees: Water Quality / Hydraulics / Pilot Studies	-	-	-	-	-	150,000
48 Consulting Fees: Emergency and Risk Assessment	-	-	-	-	-	40,000
49 Engineering Fees:WTR	84,643	180,000	145,102	34,898	208,611	200,000
50 Engineering Fees:Master Plans	-	-	-	-	5,635	-

**Rubidoux Community Services District
Water Fund Budget**

	Actual YTD February 2026	Annual Budget 2024/2025 ^[1]	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2025/2026
51 Engineering Fees:Design Manual(50%WF/50%SF)	21,169	-	36,290	(36,290)	-	-
52 Engineering Fees: Cross Connection Ordinance	-	7,500	-	7,500	-	7,500
53 Fleet Tracking(67%WF/33%SF)	2,039	4,000	3,495	505	3,787	4,000
54 Loss Claims	6,182	10,000	10,599	(599)	1,946	10,000
55 Publication of Public Notices	562	1,000	963	37	-	1,000
56 Miscellaneous Expense	-	1,000	-	1,000	180	1,000
57 Computer System Support	-	115,000	-	115,000	-	115,000
58 Computer Misc. and Hardware	-	10,000	-	10,000	35,828	10,000
59 Condition Assessment (75% WF/25% SF)	8,884	25,000	15,229	9,771	13,284	25,000
60 Water Policy Advocacy	-	15,000	-	15,000	-	15,000
Total Operating Expense	2,160,046	5,254,250	3,751,687	1,509,296	3,866,197	5,137,500
Administrative Expense						
61 Salaries Expense	1,362,367	2,271,000	2,335,486	(64,486)	2,517,690	2,417,000
62 Employee Vacation/Sick Accrual Expense	42,388	45,000	52,388	(7,388)	45,234	56,000
63 Payroll Tax Expense	112,528	163,000	192,906	(29,906)	174,006	206,000
64 Health & Retirement Expense	908,858	1,064,000	1,237,283	(173,283)	1,397,296	1,324,000
65 Retirement Expense - Excess UAL	-	78,000	-	78,000	-	78,000
66 Workers Comp Insurance	46,838	78,000	80,293	(2,293)	71,443	81,800
67 General Admin. Expense	587,000	1,220,000	1,220,000	-	1,212,000	1,321,000
Total Administrative Expense	3,059,979	4,919,000	5,118,356	(199,356)	5,417,670	5,483,800
Other Expense						
68 SERIES 1998-Misc. Expense	-	2,000	1,500	500	1,500	-
69 MN Plant 17-18 Interest Exp	35,539	77,000	69,194	7,806	76,634	62,000
70 Building Interest Exp	22,693	51,126	45,387	5,739	51,126	39,473
Total Other Expense	58,232	130,126	116,081	14,045	129,260	101,473
Total Expense	5,278,258	10,303,376	8,986,125	1,323,984	9,413,127	10,722,773
Asset Acquisitions						
71 Fleet Replacement	157,306	70,000	70,000	-	-	90,000
72 Pumps, Valves and Mag Meters	195,620	200,000	195,620	4,380	-	200,000
73 IT Upgrades and Implementation	-	60,000	-	60,000	-	60,000
74 SCADA Replacement - Water Portion	100,357	300,000	300,000	-	31,203	300,000
75 Backhoe Trailer	-	40,000	40,000	-	-	40,000
76 Booster Pumps - Ridgeline x 2	-	50,000	50,000	-	-	-
79 Other Equipment	-	-	-	-	-	90,000
80 Saas Programs	-	-	-	-	-	60,000
Total Asset Acquisitions	453,282	720,000	655,620	64,380	31,203	840,000
Long-Term Debt						
81 Debt Service - MN Plant 17-18 Principal	-	288,000	288,000	-	-	295,002
82 Debt Service - Building Principal	-	188,200	193,910	(5,710)	-	199,825
Total Long-Term Debt	-	476,200	481,910	(5,710)	-	494,827

**Rubidoux Community Services District
Water Fund Budget**

	Actual YTD February 2026	Annual Budget 2024/2025 ^[1]	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2025/2026
Transfers						
83 Property Tax Transfer In	(935,000)	(784,100)	(784,100)	-	-	(2,000,000)
84 Transfer to(from) CIP	-	2,139,639	-	(2,139,639)	-	2,830,000
85 Transfer to(from) CIP Master Plan	-	-	-	-	-	922,517
Total Transfers	(935,000)	1,355,539	12,186	(2,935,925)	-	1,752,517
TOTAL WATER EXPENSES AND TRANSFERS	\$ 4,796,540	\$ 12,855,115	\$ 10,135,840	\$ (1,553,270)	\$ 9,444,329	\$ 13,810,117
					ESTIMATED JULY 1, 2026 RESERVE	\$ 8,262,713
					ESTIMATED FISCAL YEAR 26/27 EXCESS (DEFICIT)	\$ (3,651,257)
					ESTIMATED JUNE 30, 2027 RESERVE	\$ 4,611,456

[1] Includes budget amendments adopted by Board of Directors up through May 7, 2026.

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

	Actual YTD February 2026	Annual Budget 2025/2026 ^[1]	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Proposed Budget 2026/2027
Income						
1 Developers EDU Fees: Income	\$ 459,699	\$ 355,400	\$ 459,699	\$ 104,299	\$ 647,936	\$ 355,400
2 Lennar Tract - Construction in aid of EDU	-	1,387,200	-	-	-	1,387,200
3 Emerald Ridge S. Transmission Main Relocation	-	175,000	-	-	-	175,000
4 Grant Income - USBR - Drought (DSP) - Wstrn	-	750,000	-	-	-	750,000
TOTAL WATER MASTER PLAN REVENUE	\$ 459,699	\$ 2,667,600	\$ 459,699	\$ 104,299	\$ 647,936	\$ 2,667,600
Expense						
5 Hunter Tank Site (Preliminary Design)	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000
6 Well 25 Project (USBR - Drought (DSP) - Wstrn)	104,552	1,500,000	104,552	1,395,448	-	1,500,000
7 Booster Station (Design)	-	250,000	-	250,000	-	250,000
8 Booster Station (Construction) Phase 1	-	2,000,000	-	2,000,000	-	2,000,000
9 Leland Thompson Water Treatment Facility Basis of Design	-	-	-	-	2,288	-
10 Lennar Tract - Water Transmission Pipeline	-	1,926,858	-	1,926,858	-	1,926,858
11 RO Feasibility Study	-	50,000	-	50,000	-	50,000
12 Goldenwest Reservoir (Design)	-	150,000	-	150,000	-	150,000
13 Limonite Crossing	-	110,000	-	110,000	-	110,000
14 Emerald Ridge South Transmission Main Relocation	-	175,000	-	175,000	-	175,000
15 West Valley Intertie	3,340	-	3,340	(3,340)	-	-
16 District at JV - Raw Water Pipeline	-	60,000	-	60,000	-	60,000
Total Expense	107,891	6,421,858	107,891	6,313,967	2,288	6,421,858
Transfers						
17 Transfer to/(from) Water Fund Unrestricted	-	(862,517)	-	(862,517)	-	(922,517)
Total Transfers	-	(862,517)	-	(862,517)	-	(922,517)
TOTAL WATER CIP EXPENSES AND TRANSFERS	\$ 107,891	\$ 5,559,341	\$ 107,891	\$ 5,451,450	\$ 2,288	\$ 5,499,341
Fund Excess (Deficit)		\$ (2,891,741)				\$ (2,831,741)

[1] Includes budget amendments adopted by Board of Directors up through May 7, 2026.

ESTIMATED JULY 1, 2026 MAINLINE (CAPACITY / MP) RESERVE	\$2,831,741
ESTIMATED FISCAL YEAR 26/27 EXCESS (DEFICIT)	(\$2,831,741)
ESTIMATED JUNE 30, 2027 MAINLINE (CAPACITY / MP) RESERVE	<u>\$ -</u>

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

	Actual YTD February 2026	Annual Budget 2025/2026 ^[1]	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Proposed Budget 2026/2027
Income						
1 Sales - Water Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Grant Income - USBR - AMI	-	1,500,000	-	(1,500,000)	-	1,500,000
TOTAL WATER CAPITAL PROJECT REVENUE	\$ -	\$ 1,500,000	\$ -	\$ (1,500,000)	\$ -	\$ 1,500,000
Expense						
3 Well 4 Rehab	20,646	200,000	20,646	179,354	-	-
4 Well 6 Rehab	-	200,000	-	200,000	-	-
5 Well 8 Rehab	10,775	187,000	130,000	57,000	-	-
6 Well 11 Rehab (Irrigation)	-	100,000	-	100,000	-	-
7 Well 14 Rehab (Irrigation)	-	75,000	-	75,000	-	-
8 Well Rehabs	-	-	-	-	-	500,000
9 District at JV Well Sites/LT Expansion (LT Exansion Lot)	57,706	-	-	-	-	-
10 Annexation Work - Water Pipeline Move (Design)	-	55,000	-	55,000	-	-
11 AMI Project (Grant Funding Approx. 50%)	2,954	3,200,000	30,000	3,170,000	28,184	3,200,000
12 Thompson Plant Fe/Mn Vessel Rehab'	218,065	305,000	250,000	55,000	-	-
13 Reservoir Design - All Four Tanks	-	430,000	-	430,000	-	430,000
14 2026 Regional Geotechnical Report	-	200,000	-	200,000	-	-
15 Pipeline Replacement	-	-	-	-	-	200,000
Total Expense	310,147	4,952,000	430,646	4,521,354	28,184	4,330,000
Transfers						
16 Transfer to/(from) Water Fund Unrestricted	-	(2,555,000)	-	-	-	(2,830,000)
Total Transfers	-	(2,555,000)	-	-	-	(2,830,000)
TOTAL WATER CAPITAL PROJECT EXPENSES AND TRANSFERS	\$310,147	\$2,397,000	\$430,646	\$4,521,354	\$28,184	\$1,500,000
Fund Excess (Deficit)						\$ -

[1] Includes budget amendments adopted by Board of Directors up through May 7, 2026.

ESTIMATED JULY 1, 2026 CAPITAL RESERVE	\$ -
ESTIMATED FISCAL YEAR 26/27 EXCESS (DEFICIT)	\$ -
ESTIMATED JUNE 30, 2027 CAPITAL RESERVE	<u>\$ -</u>

**Rubidoux Community Services District
Sewer Fund Budget**

	Actual YTD February 2026	Annual Budget 2025/2026 ^[1]	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Proposed Budget 2026/2027
Operating Income						
1 Sales - Sewer	\$ 2,366,179	\$ 3,948,871	\$ 3,855,605	\$ (93,266)	\$ 3,927,637	\$ 4,125,497
Total Operating Income	2,366,179	3,948,871	3,855,605	(93,266)	3,927,637	4,125,497
Other Income						
2 Interest Income	75,562	146,000	129,535	(16,465)	174,879	117,000
3 Miscellaneous Income	-	2,000	-	(2,000)	-	2,000
4 Permits & Licenses	-	2,000	-	(2,000)	-	2,000
5 Interest Income: Non-Operational	71,221	115,000	122,092	7,092	144,719	110,000
6 Pretreatment Revenue	2,400	4,000	4,114	114	4,900	4,000
7 Grant Revenue	-	21,375	-	(21,375)	-	-
Total Other Income	149,182	290,375	255,741	(34,634)	324,498	235,000
TOTAL SEWER REVENUE	\$2,515,362	\$4,239,246	\$4,111,346	(\$127,900)	\$4,252,135	\$4,360,497
Operating Expense						
8 Energy Costs	46,138	25,000	79,093	(54,093)	20,594	89,000
9 Riverside City Treatment Costs	754,599	1,876,000	1,811,037	64,963	1,846,955	1,932,000
10 Industrial Pretreatment Costs	40,315	50,000	69,112	(19,112)	77,286	71,000
11 Lab Fees	-	16,000	-	16,000	5,578	20,000
12 Bad Debt Expense	4,857	8,000	8,326	(326)	7,439	9,000
13 R & M Equipment	28,009	45,000	48,015	(3,015)	38,656	49,000
14 R & M Sewer System	56,849	49,000	97,455	(48,455)	52,487	100,000
15 R & M Wet Well Wizard	-	-	-	-	-	2,000
16 Hydrowash	24,888	10,000	42,666	(32,666)	70,299	44,000
17 Operating Expense	31,328	49,000	53,706	(4,706)	18,131	55,000
18 Operating Expense: Video Line Inspection	-	100,000	-	100,000	-	700,000
19 Telephone	573	1,000	982	18	1,109	1,000
20 Licenses & Permits	6,775	17,000	11,615	5,385	15,369	12,000
21 Gasoline Expense	12,996	30,000	22,279	7,721	17,819	23,000
22 Liability Insurance	21,783	40,000	37,342	2,658	43,820	40,000
25 City Riverside Litigation: Retrial	65,653	150,000	112,547	37,453	70,714	150,000
27 Consulting Fees:LHMP (75%WF/25%SF)	-	23,750	23,750	-	-	-
28 Consulting Fees: Permit Fee Design	-	-	-	-	-	-
29 Consulting Fees: SSMP	30,848	10,000	52,882	(42,882)	18,300	-
30 Consulting Fees: SERP/SSMP	-	-	-	-	-	-
31 Engineering Fees	3,874	9,000	6,641	2,359	28,010	7,000
32 Loss Claims	23,662	10,000	40,563	(30,563)	-	50,000
33 Engineering Fees:Master Plans	-	-	-	-	-	125,000
34 Engineering Fees:Design Manual(50%WF/50%SF)	-	81,000	71,000	10,000	-	10,000
35 Consulting Fees:Cost of Svc Stdy(60%WF/40%SF)	-	-	-	-	-	-
36 Consulting Fees: Utility/Rate	-	-	-	-	-	-
37 Jurupa Hills Force Main (Feasibility)	-	20,000	15,000	5,000	27,885	5,000
38 Fleet Tracking(67%WF/33%SF)	1,004	2,000	1,722	278	1,865	2,000
39 Publication of Public Notices	-	1,000	-	1,000	-	1,000
40 Miscellaneous Expense	-	-	-	-	-	-
41 Condition Assessment (75% WF/25% SF)	-	5,000	-	5,000	4,428	-
42 Employee Education and Training	630	6,000	1,080	4,920	6,639	25,000
43 Annexation	-	-	-	-	6,120	-
Total Operating Expense	1,154,780	2,633,750	2,606,813	26,937	2,379,504	3,522,000
Administrative Expense						
44 Salaries Expense	98,787	256,667	169,349	87,318	106,776	275,000
45 Payroll Tax Expense	7,778	19,744	13,334	6,410	7,930	21,154
46 Health & Retirement Expense	10,778	32,083	10,902	21,181	44,905	34,375
47 Retirement Expense - Excess UAL	-	3,000	-	3,000	-	3,000
48 Workman's Compensation Ins.	2,388	6,910	4,093	2,817	2,361	9,902
49 General Admin Expense	349,000	698,000	698,000	-	721,000	786,000
Total Administrative Expense	468,731	1,016,404	895,678	120,726	882,972	1,129,431
Total Expense	\$1,623,511	\$3,650,154	\$3,502,491	\$147,663	\$3,262,476	\$4,651,431

**Rubidoux Community Services District
Sewer Fund Budget**

	Actual YTD February 2026	Annual Budget 2025/2026 ^[1]	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Proposed Budget 2026/2027
Asset Acquisitions						
50 Pumps: Various	12,560	50,000	12,560	37,440	-	50,000
51 Bypass Pump and Related Equipment						140,000
52 Regional Muffin Monster	71,232	77,000	71,232	5,768	-	-
53 Drying Beds: Regional (Design)	-	-	-	-	-	-
54 SCADA Replacement	-	200,000	-	200,000	-	200,000
55 Wet Well Wizard	112,731	150,000	112,731	37,269	-	-
57 Air Scrubber	-	50,000	-	50,000	-	50,000
58 Electrical Universal Connections	-	25,000	-	25,000	-	25,000
59 Other Equipment	37,001	30,000	37,001	(7,001)	-	45,000
Total Asset Acquisitions	233,524	582,000	233,524	348,476	-	510,000
Transfers						
60 Allocation - Net Property Tax Revenues - Sewer	(375,000)	(750,000)	(750,000)	-	(425,000)	(500,000)
61 Transfer to Sewer CIP	-	1,641,250	-	1,641,250	-	798,003
Total Transfers	(375,000)	891,250	(750,000)	1,641,250	(425,000)	298,003
TOTAL SEWER EXPENSES AND TRANSFERS	\$1,482,035	\$5,123,404	\$2,986,016	\$2,137,389	\$2,837,476	\$5,459,434

ESTIMATED JULY 1, 2026 RESERVE \$ 2,746,011

ESTIMATED FISCAL YEAR 26/27 EXCESS (DEFICIT) \$ (1,098,937)

ESTIMATED JUNE 30, 2027 RESERVE \$ 1,647,074

[1] Includes budget amendments adopted by Board of Directors up through May 7, 2026.

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

	Actual YTD February 2026	Annual Budget 2025/2026 ^[1]	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Proposed Budget 2026/2027
Income						
1 Developers EDU Fees: Income	\$ 284,737	\$ 1,081,600	\$ 284,737	\$ (796,863)	\$ 462,956	\$ 431,600
2 Avalon Swap	-	-	-	-	-	650,000
TOTAL SEWER MASTER PLAN REVENUE	\$ 284,737	\$ 1,081,600	\$ 284,737	\$ (796,863)	\$ 462,956	\$ 1,081,600
Expense						
3 Avalon Street and Alta Street (Seg 1)	\$ -	\$ 230,000	\$ -	\$ 230,000	\$ 280	\$ 230,000
4 Avalon Street and 60 Freeway (Seg 2)	-	420,000	-	420,000	-	420,000
5 RO Feasibility Study	-	-	-	-	-	50,000
Total Expense	-	650,000	-	650,000	280	700,000
Transfers						
6 Transfer to/(from) Sewer Fund Unrestricted	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-
TOTAL SEWER CIP EXPENSES AND TRANSFERS	\$ -	\$ 650,000	\$ -	\$ 650,000	\$ 280	\$ 700,000
Fund Excess (Deficit)						\$ 381,600

[1] Includes budget amendments adopted by Board of Directors up through May 7, 2026.

Estimated July 1, 2026 MAINLINE (CAPACITY / MP) RESERVE	\$ 3,716,666
ESTIMATED FISCAL YEAR 26/27 EXCESS (DEFICIT)	\$ 381,600
Estimated June 30, 2027 MAINLINE (CAPACITY / MP) RESERVE	<u>\$ 4,098,266</u>

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

	Actual YTD February 2026	Annual Budget 2025/2026 ^[1]	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Proposed Budget 2026/2027
Expense						
1 Jurupa Hills Force Main	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 410	\$ 50,000
2 Belltown Lift Station Rehab (Design)	-	-	-	-	44,250	-
3 Belltown Lift Station Rehab (Construction)	-	2,200,000	-	2,200,000	-	800,000
4 Pipeline Replacement	-	-	-	-	-	-
5 VFD Motors	-	-	-	-	-	400,000
6 Sewer System Rehab	-	-	-	-	-	75,000
	-	-	-	-	-	-
Total Expense	-	2,250,000	-	2,250,000	44,661	1,325,000
Transfers						
7 Transfer to/(from) Sewer Fund Unrestricted	-	(1,641,250)	-	(1,641,250)	-	(798,003)
Total Transfers	-	(1,641,250)	-	(1,641,250)	-	(798,003)
TOTAL SEWER CAPITAL PROJECT EXPENSES AND TRANSFERS	\$ -	\$ 608,750	\$ -	\$ 608,750	\$ 44,661	\$ 526,997
Fund Excess (Deficit)						\$ (526,997)

[1] Includes budget amendments adopted by Board of Directors up through May 7, 2026.

ESTIMATED JULY 1, 2026 Capital Reserve	\$ 526,997
ESTIMATED FISCAL YEAR 26/27 EXCESS (DEFICIT)	\$ (526,997)
ESTIMATED JUNE 30, 2027 RESERVE	<u>\$ -</u>

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

	Actual YTD February 2026	Annual Budget 2025/2026 ^[1]	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Proposed Budget 2026/2027
Operating Expense						
1 Admin/Field Bldg. Proj.	\$ -	\$ 823,580	\$ -	\$ 823,580	\$ -	\$ 849,989
Total Operating Expense	<u>-</u>	<u>823,580</u>	<u>-</u>	<u>823,580</u>	<u>-</u>	<u>849,989</u>
Transfers						
2 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>\$ 823,580</u>	<u>\$ -</u>	<u>\$ 823,580</u>	<u>\$ -</u>	<u>\$ 849,989</u>
Fund Excess (Deficit)						\$ (849,989)

[1] Includes budget amendments adopted by Board of Directors up through May 7, 2026.

ESTIMATED JULY 1, 2026 FIELD/ADMIN RESERVE	\$ 849,989
ESTIMATED FISCAL YEAR 26/27 EXCESS (DEFICIT)	\$ (849,989)
ESTIMATED JUNE 30, 2027 FIELD/ADMIN RESERVE	<u>\$ -</u>