

**RUBIDOUX COMMUNITY SERVICES DISTRICT**

**BUDGET FOR 2025 – 2026**

**Operations/Maintenance**

**and**

**Capital Improvement Budgets**

**Approved**

**June 19, 2025**

## Rubidoux Community Services District General Fund Budget

	Actual YTD April 2025	Annual Budget 2024/2025 <sup>(1)</sup>	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
<b>Operating Income</b>						
1 Plan Check & Inspection	\$ 22,220	\$ 18,000	\$ 26,664	\$ 8,664	\$ 14,320	\$ 27,000
2 Permits & Licenses	3,078	3,000	3,694	694	3,247	4,000
3 Administrative Allocation Fire Fund	55,500	111,000	111,000	-	89,000	107,000
4 Administrative Allocation Trash Fund	318,000	636,000	636,000	-	508,000	616,000
5 Administrative Allocation Water Fund	606,000	1,212,000	1,212,000	-	967,000	1,174,000
6 Administrative Allocation Sewer Fund	360,500	721,000	721,000	-	576,000	698,000
<b>Total Operating Income</b>	<b>1,365,298</b>	<b>2,701,000</b>	<b>2,710,358</b>	<b>9,358</b>	<b>2,157,567</b>	<b>2,626,000</b>
<b>Other Income</b>						
7 Rental Income	-	-	-	-	1,913	-
8 Interest Income	347,640	407,000	417,168	10,168	447,701	417,000
9 Miscellaneous Income: General	4,998	33,000	5,998	(27,002)	24,769	6,000
10 Street Light Charges	-	1,000	-	(1,000)	1,423	-
11 Interest Income: Non-Operational	109,103	88,000	130,924	42,924	143,108	131,000
12 Loan Proceeds - Bldg.	-	-	-	-	119,470	-
<b>Total Other Income</b>	<b>461,741</b>	<b>529,000</b>	<b>554,090</b>	<b>25,090</b>	<b>738,384</b>	<b>554,000</b>
<b>TOTAL GENERAL REVENUE</b>	<b>\$1,827,039</b>	<b>\$3,230,000</b>	<b>\$3,264,448</b>	<b>\$34,448</b>	<b>\$2,895,951</b>	<b>\$3,180,000</b>
<b>Operating Expense</b>						
13 R & M Vehicles	\$ 121	\$ 1,000	\$ 146	\$ 854	\$ 811	\$ 1,000
14 Main/Lease Equipment	6,311	6,000	7,574	(1,574)	6,910	8,000
15 R & M Office Building	39,203	38,000	47,044	(9,044)	75,711	48,000
16 General Supplies & Expenses	63,717	63,000	76,460	(13,460)	76,314	79,000
17 Utilities	23,835	28,000	28,602	(602)	29,070	29,000
18 Postage Expense: General	29,277	35,000	35,133	(133)	38,014	36,000
19 Telephone: General	9,784	15,000	11,741	3,259	17,782	12,000
20 Office Supplies: General	14,735	13,000	17,682	(4,682)	15,138	18,000
21 Dues & Subscriptions	27,064	8,000	32,476	(24,476)	16,626	33,000
22 Licenses & Permits	517	1,000	620	380	1,178	1,000
23 Clothing Expense	740	1,000	889	111	-	2,000
24 Mileage & Conference Expense	1,252	7,500	1,503	5,997	1,266	10,000
25 Human Resources Development	-	1,000	-	1,000	-	1,000
26 Gasoline Expense	6,128	6,000	7,353	(1,353)	5,691	8,000
27 General Insurance	10,716	24,000	12,859	11,141	22,594	24,000
28 Attorney Fees	16,583	17,000	19,900	(2,900)	21,875	20,000
29 Publication of Public Notices	5,332	5,000	6,399	(1,399)	4,357	7,000
30 Miscellaneous Expense	9,480	4,000	11,376	(7,376)	37,152	10,000
31 Consulting Fee: Labor	17,522	25,000	21,027	3,973	18,075	25,000
32 Consulting Fee: Administrative Oversight	4,830	12,500	5,796	6,704	14,274	5,000
33 Consulting Fee: Communication / Outreach	-	10,000	-	10,000	3,000	5,000
34 Consulting Fee: Financial	-	10,000	-	10,000	-	50,000
35 Consulting Fee: District Strategic Plan	22,743	30,000	27,291	2,709	-	-
36 Auditors Fees	35,100	35,000	35,100	(100)	33,165	36,000
37 Website Administration	4,473	5,000	5,368	(368)	5,964	7,000
38 Computer System Support	121,092	147,900	145,311	2,589	96,189	150,000
39 Computer Misc. and Hardware	18,312	47,000	21,974	25,026	6,014	30,000
40 Employee Education and Training	18,177	25,000	21,812	3,188	20,779	20,000
41 Annexation Work	9,743	-	11,691	(11,691)	28,213	-
<b>Total Operating Expense</b>	<b>516,788</b>	<b>620,900</b>	<b>613,127</b>	<b>7,773</b>	<b>596,164</b>	<b>675,000</b>

**Rubidoux Community Services District  
General Fund Budget**

	Actual YTD April 2025	Annual Budget 2024/2025 <sup>[1]</sup>	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
<b>Administrative Expense</b>						
42 Salaries Expense	935,396	1,245,000	1,122,476	122,524	961,830	1,264,000
43 Employee Vacation/Sick Accrual Expense	15,051	10,000	18,061	(8,061)	9,366	19,000
44 Payroll Tax Expense	67,252	81,000	80,703	297	73,200	96,000
45 Health & Retirement Expense	508,902	630,000	610,682	19,318	484,383	698,000
46 Retirement Expense - Excess UAL	-	69,000	-	69,000	-	69,000
47 Workers Compensation Ins.	7,001	4,000	8,401	(4,401)	5,576	12,000
48 Directors Fees	17,851	25,000	21,421	3,579	29,950	22,000
49 Employee Recognition	-	-	-	-	135	15,000
50 Election Costs	1,444	30,000	1,732	28,268	-	-
<b>Total Administrative Expense</b>	<b>1,552,897</b>	<b>2,094,000</b>	<b>1,863,476</b>	<b>230,524</b>	<b>1,564,439</b>	<b>2,195,000</b>
<b>Other Expense</b>						
51 Equipment (OFC) Replacement	-	5,000	-	5,000	-	5,000
52 Street Light Expense	99,033	151,800	118,840	32,960	182,341	122,000
53 Building Interest Exp	19,284	39,000	23,141	15,859	42,770	35,000
54 SB 1383 Cal Recycle Grant Expense	-	-	-	-	57,521	-
<b>Total Other Expense</b>	<b>118,318</b>	<b>195,800</b>	<b>141,981</b>	<b>53,819</b>	<b>282,632</b>	<b>162,000</b>
<b>Total Expense</b>	<b>2,188,002</b>	<b>2,910,700</b>	<b>2,618,584</b>	<b>292,116</b>	<b>2,443,235</b>	<b>3,032,000</b>
<b>Asset Acquisitions</b>						
55 NorthStar and Denali Cloud Server	-	-	-	-	187,954	-
56 General Manager Vehicle	48,166	60,000	-	60,000	-	-
57 Admin. Bldg. Proj.	8,250	1,350,000	8,250	1,341,750	70,692	675,000
<b>Total Asset Acquisitions</b>	<b>56,416</b>	<b>1,410,000</b>	<b>8,250</b>	<b>1,401,750</b>	<b>258,646</b>	<b>675,000</b>
<b>Long-Term Debt</b>						
58 Debt Service - Building Principal	-	142,000	137,753	4,247	175,244	146,500
<b>Total Long-Term Debt</b>	<b>-</b>	<b>142,000</b>	<b>137,753</b>	<b>4,247</b>	<b>175,244</b>	<b>146,500</b>
<b>Transfers</b>						
59 Property Tax Transfer In	-	-	-	-	146,000	-
60 Transfer from Proj Admin Bldg Reserves	-	(1,153,920)	-	(1,153,920)	-	(675,000)
<b>Total Transfers</b>	<b>-</b>	<b>(1,153,920)</b>	<b>-</b>	<b>(1,153,920)</b>	<b>146,000</b>	<b>(675,000)</b>
<b>TOTAL GENERAL EXPENSES AND TRANSFERS</b>	<b>\$2,244,418</b>	<b>\$3,308,780</b>	<b>\$2,764,587</b>	<b>\$544,194</b>	<b>\$3,023,125</b>	<b>\$3,178,500</b>
<b>Fund Excess (Deficit)</b>						<b>\$ 1,500</b>

[1] Includes budget amendments adopted by Board of Directors up through June 5, 2025.

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

	Actual YTD April 2025	Annual Budget 2024/2025 <sup>[1]</sup>	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
<b>Operating Income</b>						
1 Weed Abatement Assessment	\$ -	\$ 4,000	\$ -	\$ (4,000)	\$ 3,994	\$ 4,000
2 Property Taxes-Secured:Gnrl	3,173,685	4,444,000	6,006,598	1,562,598	5,160,593	6,126,700
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
<b>Total Operating Income</b>	<b>3,430,326</b>	<b>4,833,000</b>	<b>6,346,126</b>	<b>1,513,126</b>	<b>5,660,472</b>	<b>6,478,300</b>
<b>Other Income</b>						
6 Developer EDU Fees: Income	31,451	26,000	36,451	10,451	26,552	-
<b>Total Other Income</b>	<b>31,451</b>	<b>26,000</b>	<b>36,451</b>	<b>10,451</b>	<b>26,552</b>	<b>-</b>
<b>TOTAL FIRE/WEED ABATEMENT REVENUE</b>	<b>\$3,461,777</b>	<b>\$4,859,000</b>	<b>\$6,382,577</b>	<b>\$1,523,577</b>	<b>\$5,687,024</b>	<b>\$6,478,300</b>
<b>Operating Expense</b>						
7 Utilities Fire Dept	\$ 23,417	\$ 30,300	\$ 28,100	\$ 2,200	\$ 35,593	\$ 31,200
8 Postage Expense: Weed	-	500	-	500	-	500
9 Weed Abatement Contract	1,400	2,100	1,680	420	-	2,200
10 CDF Contract	1,323,885	3,247,000	2,839,279	407,721	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	1,551	10,300	1,862	8,438	9,264	10,600
14 Landscaping	15,261	7,200	18,313	(11,113)	5,630	18,900
15 Riverside County Admin Charge	13,313	11,400	15,976	(4,576)	12,517	16,500
16 Consulting Fees - Fire Mitigation Fee Study	-	28,200	-	28,200	-	28,200
17 Consulting Fees - Master Plan	-	-	-	-	-	60,000
18 Condition Assessment	5,550	10,000	5,550	4,450	-	-
<b>Total Operating Expense</b>	<b>1,384,377</b>	<b>3,353,200</b>	<b>2,910,760</b>	<b>442,440</b>	<b>2,958,069</b>	<b>3,686,500</b>
<b>Administrative Expense</b>						
19 General Fund Admin. Expense	55,500	111,000	111,000	-	89,000	107,000
<b>Total Administrative Expense</b>	<b>55,500</b>	<b>111,000</b>	<b>111,000</b>	<b>-</b>	<b>89,000</b>	<b>107,000</b>
<b>Asset Acquisitions</b>						
20 Misc. Asset Acq./Replacements	14,936	250,000	14,936	235,064	-	250,000
<b>Total Asset Acquisitions</b>	<b>14,936</b>	<b>250,000</b>	<b>14,936</b>	<b>235,064</b>	<b>-</b>	<b>250,000</b>
<b>Transfers</b>						
21 Transfer to/(from) Fire Mitigation Fund	-	(224,000)	21,515	(245,515)	-	(250,000)
22 Property Tax Transfer Out - General	-	-	-	-	146,000	-
23 Property Tax Transfer Out - Trash	79,850	159,700	159,700	-	119,000	63,000
24 Property Tax Transfer Out - Water	392,050	784,100	784,100	-	782,000	1,870,000
25 Property Tax Transfer Out - Sewer	212,500	425,000	425,000	-	50,000	750,000
<b>Total Transfers</b>	<b>684,400</b>	<b>1,144,800</b>	<b>1,390,315</b>	<b>(245,515)</b>	<b>1,097,000</b>	<b>2,433,000</b>
<b>TOTAL FIRE/WEED ABATEMENT EXPENSE AND TRANSFERS</b>	<b>\$2,139,212</b>	<b>\$4,859,000</b>	<b>\$4,427,010</b>	<b>\$431,990</b>	<b>\$4,144,069</b>	<b>\$6,476,500</b>
<b>Fund Excess (Deficit)</b>						<b>\$ 1,800</b>

[1] Includes budget amendments adopted by Board of Directors up through June 5, 2025.

**Rubidoux Community Services District  
Trash Fund Budget**

	Actual YTD April 2025	Annual Budget 2024/2025 <sup>[1]</sup>	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
<b>Operating Income</b>						
1 Sales: Trash	\$ 4,269,530	\$ 5,213,000	\$ 5,282,638	\$ 69,638	\$ 5,587,014	\$ 5,619,000
2 Rolloff Revenue	112,192	173,000	134,630	(38,370)	162,273	139,000
3 Trash Bag Sales	159	300	191	(109)	247	300
<b>Total Operating Income</b>	<b>4,381,881</b>	<b>5,386,300</b>	<b>5,417,459</b>	<b>31,159</b>	<b>5,749,534</b>	<b>5,758,300</b>
<b>TOTAL TRASH REVENUE</b>	<b>\$4,381,881</b>	<b>\$5,386,300</b>	<b>\$5,417,459</b>	<b>\$31,159</b>	<b>\$5,749,534</b>	<b>\$5,758,300</b>
<b>Operating Expense</b>						
4 Bad Debt Expense: Trash	\$ 11,742	\$ 20,000	\$ 14,091	\$ 5,909	\$ 18,777	\$ 20,000
5 Trash Bags	-	-	-	-	4,063	-
6 Trash Contract Expense	4,042,377	4,890,000	5,001,585	(111,585)	5,083,887	5,183,000
<b>Total Operating Expense</b>	<b>4,054,120</b>	<b>4,910,000</b>	<b>5,015,676</b>	<b>(105,676)</b>	<b>5,106,727</b>	<b>5,203,000</b>
<b>Administrative Expense</b>						
7 General Fund Administrative Expense	318,000	636,000	636,000	-	508,000	616,000
<b>Total Administrative Expense</b>	<b>318,000</b>	<b>636,000</b>	<b>636,000</b>	<b>-</b>	<b>508,000</b>	<b>616,000</b>
<b>Total Expense</b>	<b>4,372,120</b>	<b>5,546,000</b>	<b>5,651,676</b>	<b>(105,676)</b>	<b>5,614,727</b>	<b>5,819,000</b>
<b>Transfers</b>						
8 Property Tax Transfer In	79,850	(159,700)	(159,700)	-	(119,000)	(63,000)
<b>Total Transfers</b>	<b>79,850</b>	<b>(159,700)</b>	<b>(159,700)</b>	<b>-</b>	<b>(119,000)</b>	<b>(63,000)</b>
<b>TOTAL TRASH EXPENSES AND TRANSFERS</b>	<b>\$4,451,970</b>	<b>\$5,386,300</b>	<b>\$5,491,976</b>	<b>(\$105,676)</b>	<b>\$5,495,727</b>	<b>\$5,756,000</b>
<b>Fund Excess (Deficit)</b>						<b>\$ 2,300</b>

[1] Includes budget amendments adopted by Board of Directors up through June 5, 2025.

## Rubidoux Community Services District Water Fund Budget

	Actual YTD April 2025	Annual Budget 2024/2025 <sup>[1]</sup>	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
<b>Operating Income</b>						
1 Sales - Residential	\$ 5,503,075	\$ 6,559,000	\$ 6,808,890	\$ 249,890	\$ 5,993,514	\$ 7,183,379
2 Sales - Commercial	1,385,863	2,186,000	1,714,712	(471,288)	1,606,661	1,809,021
3 Sales - Late Charges	80,281	92,000	96,337	4,337	87,203	97,000
4 Sales - Service Charges	3,752	6,000	4,502	(1,498)	5,355	5,000
5 Sales - Reconnect Charge	28,900	33,000	34,680	1,680	31,900	35,000
6 Sales - Meters	25,095	95,000	30,114	(64,886)	16,070	95,000
7 Sales - Jumper Income	-	34,000	-	(34,000)	-	34,000
<b>Total Operating Income</b>	<b>7,026,965</b>	<b>9,005,000</b>	<b>8,689,235</b>	<b>(315,765)</b>	<b>7,740,703</b>	<b>9,258,400</b>
<b>Other Income</b>						
8 Interest Income	362,305	421,000	421,449	449	439,528	421,000
9 Miscellaneous Revenue	16,142	10,000	19,371	9,371	6,415	10,000
10 Interest Income: Non-Operational	107,904	107,000	129,485	22,485	108,915	129,000
11 Grant Income: Cal OES (LHMP)	-	43,875	-	(43,875)	-	43,875
<b>Total Other Income</b>	<b>486,351</b>	<b>581,875</b>	<b>570,305</b>	<b>(11,570)</b>	<b>554,857</b>	<b>603,875</b>
<b>TOTAL WATER REVENUE</b>	<b>\$ 7,513,316</b>	<b>\$ 9,586,875</b>	<b>\$ 9,259,540</b>	<b>\$ (327,335)</b>	<b>\$ 8,295,560</b>	<b>\$ 9,862,275</b>
<b>Operating Expense</b>						
12 Pump Energy Costs	\$ 516,725	\$ 605,000	\$ 620,070	\$ (15,070)	\$ 605,427	\$ 682,000
13 Water Analyses	153,757	243,000	184,508	58,492	221,544	188,000
14 Bad Debt Expense: Wtr	12,969	15,000	15,562	8,757	15,000	15,000
15 R & M Vehicle	36,772	31,000	44,126	(13,126)	35,319	45,000
16 R & M Equipment, Heavy	36,207	29,000	43,448	(14,448)	39,049	45,000
17 R & M Water System (includes asphalt)	469,170	523,000	563,004	(40,004)	683,807	580,000
18 R & M Office	11,186	7,000	13,423	(6,423)	3,585	14,000
19 Operating Expense	272,131	428,000	326,557	101,443	466,502	456,000
20 Op/Maint Wellhd Treat Facility (N03 Pit)	401,689	436,000	482,027	(46,027)	400,250	546,000
21 Operating Expense: Treatment Media	275,048	670,000	330,058	339,942	1,034,118	1,000,000
22 General Supplies & Expenses	6,705	7,000	8,046	(1,046)	6,249	8,000
23 Bank Service Charges	112,672	131,000	135,207	(4,207)	131,760	139,000
24 Chemical/Mineral Supplies	37,445	43,000	44,934	(1,934)	31,239	46,000
25 Regulatory Fee/State	2,998	24,000	3,597	20,403	14,012	4,000
26 Clothing/Shoe Expense	14,807	17,000	17,769	(769)	13,474	19,000
27 Employee Education and Training	35,771	31,000	42,925	(11,925)	32,687	25,000
28 Utilities	2,747	3,000	3,296	(296)	2,842	4,000
29 Telephone	3,260	4,000	3,912	88	4,123	5,000
30 Dues & Subscriptions	2,010	2,000	2,412	(412)	811	5,000
31 Licenses & Permits	67,737	38,000	81,284	(43,284)	53,845	38,000
32 Mileage & Conference Expense	507	5,000	608	4,392	-	7,000
33 Gasoline Expense	58,592	70,000	70,310	(310)	73,073	72,000
34 Liability Insurance	66,346	152,000	79,615	72,385	143,505	152,000
35 Attorney Fees	-	5,000	-	5,000	-	5,000
36 Consulting Fees:Grant Support Services	23,326	40,000	27,991	12,009	59,278	50,000
37 Consulting Fees:Cost of Svc Study(60%WF/40%SF)	2,004	-	2,405	(2,405)	6,948	-
38 Consulting Fees: Utility/Rate	-	15,000	-	15,000	-	15,000
39 Consulting Fees:LHMP (75%WF/25%SF)	-	48,750	-	48,750	-	48,750
40 Consulting Fees:Valve Turning Program	2,597	15,000	3,116	11,884	-	-
41 Consulting Fees: Operator Training/SOPs	2,661	40,000	3,193	36,807	52,605	40,000
42 Consulting Fees: Lead and Copper Service Line Inventory	14,175	31,000	17,010	13,990	21,000	-
43 Consulting Fees: Urban Water Management Plan update	-	20,000	-	20,000	-	20,000
44 Consulting Fees: Drought, Cons., Water Loss/Eff.	-	45,000	-	45,000	3,769	10,000
45 Mission Blvd. Mainline Flushing and Facilities	203	80,000	243	79,757	-	-
46 Engineering Fees:WTR	158,443	180,000	190,132	(10,132)	340,650	180,000
47 Engineering Fees:Master Plans	227	-	272	(272)	43,053	-

**Rubidoux Community Services District  
Water Fund Budget**

	Actual YTD April 2025	Annual Budget 2024/2025 <sup>[1]</sup>	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
48 Engineering Fees: Design Manual(50%WF/50%SF)	-	33,750	-	33,750	-	33,750
49 Engineering Fees: Cross Connection Ordinance	-	15,000	-	15,000	-	7,500
50 Fleet Tracking(67%WF/33%SF)	2,913	4,000	3,495	505	3,373	4,000
51 Loss Claims	1,946	10,000	2,335	7,665	6,454	10,000
52 Publication of Public Notices	-	1,000	-	1,000	-	1,000
53 Miscellaneous Expense	120	3,000	144	2,856	-	1,000
54 Computer System Support	-	-	-	-	-	115,000
55 Computer Misc. and Hardware	614	10,000	737	9,263	14,035	10,000
56 Condition Assessment (75% WF/25% SF)	13,284	142,500	15,941	126,559	55,544	25,000
57 Water Policy Advocacy	-	15,000	-	15,000	-	15,000
<b>Total Operating Expense</b>	<b>2,819,762</b>	<b>4,268,000</b>	<b>3,383,712</b>	<b>884,850</b>	<b>4,612,686</b>	<b>4,686,000</b>
<b>Administrative Expense</b>						
58 Salaries Expense	1,798,293	2,271,000	2,157,952	113,048	2,147,144	2,075,000
59 Employee Vacation/Sick Accrual Expense	45,234	45,000	54,281	(9,281)	86,193	48,000
60 Payroll Tax Expense	137,759	163,000	165,311	(2,311)	170,523	148,000
61 Health & Retirement Expense	968,901	1,064,000	1,162,681	(98,681)	1,250,886	1,199,000
62 Retirement Expense - Excess UAL	-	78,000	-	78,000	-	78,000
63 Workers Comp Insurance	53,958	78,000	64,749	13,251	80,748	105,200
64 General Admin. Expense	606,000	1,220,000	1,220,000	-	967,000	1,174,000
<b>Total Administrative Expense</b>	<b>3,610,145</b>	<b>4,919,000</b>	<b>4,824,974</b>	<b>94,026</b>	<b>4,702,494</b>	<b>4,827,200</b>
<b>Other Expense</b>						
65 SERIES 1998-Misc. Expense	1,500	2,000	1,500	500	5,075	-
66 MN Plant 17-18 Interest Exp	39,235	77,000	77,000	-	83,886	77,000
67 Building Interest Exp	25,563	51,126	51,126	-	56,695	51,126
<b>Total Other Expense</b>	<b>66,298</b>	<b>130,126</b>	<b>129,626</b>	<b>500</b>	<b>145,657</b>	<b>128,126</b>
<b>Total Expense</b>	<b>6,496,206</b>	<b>9,317,126</b>	<b>8,338,312</b>	<b>979,376</b>	<b>9,460,837</b>	<b>9,641,326</b>
<b>Asset Acquisitions</b>						
68 Fleet Replacement	-	80,000	80,000	-	-	70,000
69 Pumps, Valves and Mag Meters	48,797	150,000	48,797	101,203	-	200,000
70 IT Upgrades and Implementation	-	60,000	-	60,000	-	60,000
71 SCADA Replacement - Water Portion	31,203	100,000	100,000	-	-	300,000
72 Forklift / Manlift	-	30,000	30,000	-	-	40,000
73 Booster Pumps - Ridgeline x 2	-	50,000	50,000	-	-	50,000
<b>Total Asset Acquisitions</b>	<b>80,000</b>	<b>470,000</b>	<b>328,797</b>	<b>141,203</b>	<b>-</b>	<b>720,000</b>
<b>Long-Term Debt</b>						
74 Debt Service - MN Plant 17-18 Principal	-	288,000	288,000	-	-	288,000
75 Debt Service - Building Principal	-	188,200	188,200	-	-	188,200
<b>Total Long-Term Debt</b>	<b>-</b>	<b>476,200</b>	<b>476,200</b>	<b>-</b>	<b>-</b>	<b>476,200</b>

**Rubidoux Community Services District  
Water Fund Budget**

	Actual YTD April 2025	Annual Budget 2024/2025 <sup>[1]</sup>	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
<b>Transfers</b>						
76 Property Tax Transfer In	(392,050)	(784,100)	(784,100)	-	782,000	(1,870,000)
77 Transfer to/(from) CIP	-	2,139,639	-	(2,139,639)	-	2,555,000
78 Transfer to/(from) CIP Master Plan	-	-	-	-	-	862,517
79 Transfer to/(from) Unrestricted Reserves	-	-	796,286	(796,286)	-	-
80 Transfer to/(from) General Fund	-	-	20,560	(20,560)	1,232,000	-
<b>Total Transfers</b>	<b>(392,050)</b>	<b>1,355,539</b>	<b>32,746</b>	<b>(2,956,485)</b>	<b>2,014,000</b>	<b>1,547,517</b>
<b>TOTAL WATER EXPENSES AND TRANSFERS</b>	<b>\$ 6,184,155</b>	<b>\$ 11,618,865</b>	<b>\$ 9,176,055</b>	<b>\$ (1,835,906)</b>	<b>\$ 11,474,837</b>	<b>\$ 12,385,043</b>

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

ESTIMATED FISCAL YEAR 25/26 EXCESS (DEFICIT) \$ (2,522,768)

ESTIMATED JUNE 30, 2026 RESERVE \$ 4,722,237

[1] Includes budget amendments adopted by Board of Directors up through June 5, 2025.

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

	Actual YTD April 2025	Annual Budget 2024/2025 <sup>[1]</sup>	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
<b>Income</b>						
1 Developers EDU Fees: Income	\$ 459,699	\$ 680,000	\$ 459,699	\$ (220,301)	\$ 243,734	\$ 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
4 Grant Income - USBR - Drought (DSP) - Wstrn	-	850,000	-	-	-	750,000
<b>TOTAL WATER MASTER PLAN REVENUE</b>	<b>\$ 459,699</b>	<b>\$ 2,917,200</b>	<b>\$ 459,699</b>	<b>\$ (220,301)</b>	<b>\$ 243,734</b>	<b>\$ 2,667,600</b>
<b>Expense</b>						
5 Hunter Tank Site (Preliminary Design)	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 200,000
6 Well 25 Project (USBR - Drought (DSP) - Wstrn)	104,552	1,700,000	104,552	1,595,448	-	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
11 RO Feasibility Study	-	-	-	-	-	50,000
12 Goldenwest Reservoir (Design)	-	-	-	-	-	150,000
13 Limonite Crossing	-	-	-	-	-	110,000
14 Emerald Ridge South Transmission Main Relocation	-	-	-	-	-	175,000
15 West Valley Intertie	3,340	-	3,340	(3,340)	-	-
<b>Total Expense</b>	<b>107,891</b>	<b>4,750,858</b>	<b>107,891</b>	<b>4,642,967</b>	<b>-</b>	<b>6,361,858</b>
<b>Transfers</b>						
16 Transfer to/(from) Water Fund Unrestricted	-	-	-	-	-	(862,517)
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(862,517)</b>
<b>TOTAL WATER CIP EXPENSES AND TRANSFERS</b>	<b>\$ 107,891</b>	<b>\$ 4,750,858</b>	<b>\$ 107,891</b>	<b>\$ 4,642,967</b>	<b>\$ -</b>	<b>\$ 5,499,341</b>
<b>Fund Excess (Deficit)</b>						<b>\$ (2,831,741)</b>

[1] Includes budget amendments adopted by Board of Directors up through June 5, 2025.

ESTIMATED JULY 1, 2025 MAINLINE (CAPACITY / MP) RESERVE	<b>\$2,831,741</b>
ESTIMATED FISCAL YEAR 25/26 EXCESS (DEFICIT)	<b>(\$2,831,741)</b>
ESTIMATED JUNE 30, 2026 MAINLINE (CAPACITY / MP) RESERVE	<b>\$ -</b>

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

	Actual YTD April 2025	Annual Budget 2024/2025 <sup>[1]</sup>	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
<b>Income</b>						
1 Sales - Water Replacement	\$ -	\$ -	\$ -	\$ -	\$ 51,072	\$ -
2 Grant Income - USBR - AMI	-	750,000	-	(750,000)	-	1,500,000
<b>TOTAL WATER CAPITAL PROJECT REVENUE</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>\$ (750,000)</b>	<b>\$ 51,072</b>	<b>\$ 1,500,000</b>
<b>Expense</b>						
3 Well 4 Rehab	-	-	-	-	-	125,000
4 Well 6 Rehab	-	-	-	-	-	125,000
5 Well 8 Rehab	-	150,000	-	150,000	-	125,000
6 Well 11 Rehab (Irrigation)	-	-	-	-	-	100,000
7 Well 14 Rehab (Irrigation)	-	-	-	-	-	75,000
8 Tract 37211 Opal Street Water Improvements	-	144,000	-	144,000	-	-
9 District Tank Refurbishments (Phase 2)	-	650,000	-	650,000	-	-
10 LT WTF Fe/Mn System Backwash Pipe	674,476	855,000	855,000	-	-	-
11 Goldenwest Booster Station (Construction Phase 1)	-	370,000	-	370,000	-	-
12 District at JV Well Sites/LT Expansion (LT Exansion Lot)	-	100,000	-	100,000	-	-
13 Annexation Work - Water Pipeline Move (Design)	-	50,000	-	50,000	-	-
14 Generator - Well 2 Site	-	198,000	-	198,000	-	-
15 Generator - Well 1A Site	-	198,000	-	198,000	-	-
16 AMI Project (Grant Funding Approx. 50%)	18,046	1,500,000	30,000	1,470,000	-	3,200,000
17 Jewel Street Pipeline Extension (400 FT)	-	300,000	-	300,000	-	-
18 Thompson Plant Fe/Mn Vessel Rehab'	-	330,000	25,000	305,000	-	305,000
<b>Total Expense</b>	<b>692,522</b>	<b>4,845,000</b>	<b>910,000</b>	<b>3,935,000</b>	<b>-</b>	<b>4,055,000</b>
<b>Transfers</b>						
19 Transfer to/(from) Water Fund Unrestricted	-	(2,139,639)	-	-	-	(2,555,000)
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,555,000)</b>
<b>TOTAL WATER CAPITAL PROJECT EXPENSES AND TRANSFERS</b>	<b>\$692,522</b>	<b>\$4,845,000</b>	<b>\$910,000</b>	<b>\$3,935,000</b>	<b>\$ -</b>	<b>\$1,500,000</b>
<b>Fund Excess (Deficit)</b>						<b>\$ -</b>

[1] Includes budget amendments adopted by Board of Directors up through June 5, 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  
COP Water Fund Budget**

	Actual YTD April 2025	Annual Budget 2024/2025 <sup>[1]</sup>	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
<b>Operating Income</b>						
1 Sales - Bond	\$ -	\$ -	\$ -	\$ -	\$ 330,962	\$ -
2 SERIES 1998-Interest Income	16,865	11,667	16,865	5,198	25,931	-
<b>TOTAL COP WATER REVENUE</b>	<b>\$16,865</b>	<b>\$11,667</b>	<b>\$16,865</b>	<b>\$5,198</b>	<b>\$356,892</b>	<b>\$ -</b>
<b>Other Expense</b>						
3 SERIES 1998-Interest Expense	\$ 14,807	\$ 32,402	\$ 14,807	\$ 17,595	\$ 49,550	\$ -
<b>Total Other Expenses</b>	<b>14,807</b>	<b>32,402</b>	<b>14,807</b>	<b>17,595</b>	<b>49,550</b>	<b>-</b>
<b>Long-Term Debt</b>						
4 Debt Service - SERIES 1998 Principal	690,000	690,000	690,000	-	-	-
<b>Total Long-Term Debt</b>	<b>690,000</b>	<b>690,000</b>	<b>690,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers</b>						
5 Transfer to/(from) Reserves	-	-	-	-	(23,620)	-
6 Transfer to Water CIP Fund (Balance Closeout)	1,556,723	1,577,319	1,556,723	20,596	-	-
<b>Total Transfers</b>	<b>1,556,723</b>	<b>1,577,319</b>	<b>1,556,723</b>	<b>20,596</b>	<b>(23,620)</b>	<b>-</b>
<b>TOTAL COP WATER EXPENSES AND TRANSFERS</b>	<b>\$2,261,530</b>	<b>\$2,299,721</b>	<b>\$2,261,530</b>	<b>\$38,191</b>	<b>\$25,931</b>	<b>\$ -</b>
<b>Fund Excess (Deficit)</b>						<b>-</b>

[1] Includes budget amendments adopted by Board of Directors up through June 5, 2025.

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

**Rubidoux Community Services District  
Sewer Fund Budget**

	Actual YTD April 2025	Annual Budget 2024/2025 <sup>(1)</sup>	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
<b>Operating Income</b>						
1 Sales - Sewer	\$ 2,982,761	\$ 3,671,000	\$ 3,690,534	\$ 19,534	\$ 3,322,727	\$ 3,948,871
2 Sales - RST	-	-	-	-	138,699	-
<b>Total Operating Income</b>	<b>2,982,761</b>	<b>3,671,000</b>	<b>3,690,534</b>	<b>19,534</b>	<b>3,461,425</b>	<b>3,948,871</b>
<b>Other Income</b>						
3 Interest Income	135,429	101,000	162,514	61,514	102,579	146,000
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	106,180	103,000	127,416	24,416	105,781	115,000
7 Pretreatment Revenue	4,700	4,000	5,640	1,640	3,000	4,000
8 Grant Revenue	-	14,625	-	(14,625)	-	14,625
<b>Total Other Income</b>	<b>246,309</b>	<b>226,625</b>	<b>295,570</b>	<b>68,945</b>	<b>281,422</b>	<b>283,625</b>
<b>TOTAL SEWER REVENUE</b>	<b>\$3,229,069</b>	<b>\$3,897,625</b>	<b>\$3,986,104</b>	<b>\$88,479</b>	<b>\$3,742,848</b>	<b>\$4,232,496</b>
<b>Operating Expense</b>						
9 Energy Costs	14,409	58,000	17,291	40,709	47,912	25,000
10 Riverside City Treatment Costs	1,055,913	1,821,000	1,810,136	10,864	1,738,475	1,876,000
11 Industrial Pretreatment Costs	53,763	84,000	64,516	19,484	62,285	50,000
12 Lab Fees	5,578	16,000	6,694	9,306	17,329	16,000
13 Bad Debt Expense	6,369	7,000	7,642	(642)	5,699	8,000
14 R & M Equipment	23,112	25,000	27,734	(2,734)	2,896	45,000
15 R & M Sewer System	39,366	186,000	47,240	138,760	56,778	49,000
16 Hydrowash	286,034	350,000	343,240	6,760	74,301	10,000
17 Operating Expense	10,675	24,000	12,810	11,190	23,056	49,000
18 Operating Expense: Video Line Inspection	-	100,000	-	100,000	-	100,000
19 Telephone	834	1,000	1,001	(1)	683	1,000
20 Licenses & Permits	13,963	10,000	16,755	(6,755)	9,401	17,000
21 Gasoline Expense	15,624	10,000	18,749	(8,749)	10,273	30,000
22 Liability Insurance	17,316	40,000	20,779	19,221	37,454	40,000
23 City Riverside Litigation	-	-	-	-	100	-
24 City Riverside Litigation: Appeal	-	-	-	-	135,690	-
25 City Riverside Litigation: Retrial	54,993	150,000	65,992	84,008	-	150,000
26 Consulting Fees:LHMP (75%WF/25%SF)	-	16,250	-	16,250	-	16,250
27 Consulting Fees: SSMP	-	10,000	-	10,000	-	10,000
28 Engineering Fees	7,463	9,000	8,956	44	11,019	9,000
29 Loss Claims	-	10,000	-	10,000	-	10,000
30 Engineering Fees:Design Manual(50%WF/50%SF)	-	81,000	-	81,000	-	81,000
31 Consulting Fees:Cost of Svc Stdy(60%WF/40%SF)	-	-	-	-	6,290	-
32 Consulting Fees: Utility/Rate	-	15,000	-	15,000	-	-
33 Jurupa Hills Force Main (Feasibility)	27,885	20,000	33,462	(13,462)	-	20,000
34 Fleet Tracking(67%WF/33%SF)	1,435	2,000	1,722	278	1,661	2,000
35 Publication of Public Notices	-	1,000	-	1,000	-	1,000
36 Miscellaneous Expense	-	-	-	-	20	-
37 Condition Assessment (75% WF/25% SF)	4,428	47,500	5,314	42,186	18,515	5,000
38 Employee Education and Training	5,127	2,000	6,153	(4,153)	-	6,000
39 Annexation	6,120	-	7,344	(7,344)	-	-
<b>Total Operating Expense</b>	<b>1,650,407</b>	<b>3,095,750</b>	<b>2,523,530</b>	<b>572,220</b>	<b>2,259,835</b>	<b>2,626,250</b>
<b>Administrative Expense</b>						
40 Salaries Expense	84,389	73,000	101,266	(28,266)	79,410	256,667
41 Payroll Tax Expense	6,526	7,000	7,832	(832)	6,361	19,744
42 Health & Retirement Expense	10,461	39,000	12,553	26,447	43,948	32,083
43 Retirement Expense - Excess UAL	-	3,000	-	3,000	-	3,000
44 Workman's Compensation Ins.	1,740	2,000	2,088	(88)	2,775	6,910
45 General Admin Expense	360,500	721,000	721,000	-	576,000	698,000
<b>Total Administrative Expense</b>	<b>463,616</b>	<b>845,000</b>	<b>844,739</b>	<b>261</b>	<b>708,494</b>	<b>1,016,404</b>
<b>Total Expense</b>	<b>\$2,114,022</b>	<b>\$3,940,750</b>	<b>\$3,368,269</b>	<b>\$572,481</b>	<b>\$2,968,329</b>	<b>\$3,642,654</b>

**Rubidoux Community Services District  
Sewer Fund Budget**

	Actual YTD April 2025	Annual Budget 2024/2025 <sup>[1]</sup>	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
<b>Asset Acquisitions</b>						
46 Pumps: Various	-	50,000	-	50,000	-	50,000
47 Regional Muffin Monster	-	77,000	-	77,000	-	77,000
48 SCADA Replacement	-	100,000	-	100,000	-	200,000
49 Wet Well Wizard	-	-	-	-	-	150,000
50 Air Scrubber	-	-	-	-	-	50,000
51 Electrical Universal Connections	-	-	-	-	-	25,000
52 Other Equipment	-	10,000	-	10,000	-	30,000
<b>Total Asset Acquisitions</b>	<b>-</b>	<b>237,000</b>	<b>-</b>	<b>237,000</b>	<b>-</b>	<b>582,000</b>
<b>Transfers</b>						
53 Allocation - Net Property Tax Revenues - Sewer	(212,500)	(425,000)	(425,000)	-	(50,000)	(750,000)
54 Transfer to Sewer CIP	-	1,199,063	-	1,199,063	-	1,641,250
<b>Total Transfers</b>	<b>(212,500)</b>	<b>774,063</b>	<b>(425,000)</b>	<b>1,199,063</b>	<b>(50,000)</b>	<b>891,250</b>
<b>TOTAL SEWER EXPENSES AND TRANSFERS</b>	<b>\$1,901,522</b>	<b>\$4,951,813</b>	<b>\$2,943,269</b>	<b>\$2,008,544</b>	<b>\$2,918,329</b>	<b>\$5,115,904</b>

ESTIMATED JULY 1, 2025 RESERVE \$ 2,746,011

ESTIMATED FISCAL YEAR 25/26 EXCESS (DEFICIT) \$ (883,408)

ESTIMATED JUNE 30, 2026 RESERVE \$ 1,862,603

[1] Includes budget amendments adopted by Board of Directors up through June 5, 2025.

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

	Actual YTD April 2025	Annual Budget 2024/2025 <sup>[1]</sup>	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
<b>Income</b>						
1 Developers EDU Fees: Income	\$ 207,740	\$ 520,000	\$ 207,740	\$ (312,260)	\$ 175,049	\$ 1,081,600
<b>TOTAL SEWER MASTER PLAN REVENUE</b>	<b>\$ 207,740</b>	<b>\$ 520,000</b>	<b>\$ 207,740</b>	<b>\$ (312,260)</b>	<b>\$ 175,049</b>	<b>\$ 1,081,600</b>
<b>Expense</b>						
2 Avalon Street and Alta Street (Seg 1)	\$ -	\$ 230,000	\$ -	\$ 230,000	\$ -	\$ 230,000
3 Avalon Street and 60 Freeway (Seg 2)	-	-	-	-	-	420,000
<b>Total Expense</b>	<b>-</b>	<b>230,000</b>	<b>-</b>	<b>230,000</b>	<b>-</b>	<b>650,000</b>
<b>Transfers</b>						
4 Transfer to/(from) Sewer Fund Unrestricted	-	-	-	-	-	-
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SEWER CIP EXPENSES AND TRANSFERS</b>	<b>\$ -</b>	<b>\$ 230,000</b>	<b>\$ -</b>	<b>\$ 230,000</b>	<b>\$ -</b>	<b>\$ 650,000</b>
<b>Fund Excess (Deficit)</b>						<b>\$ 431,600</b>

[1] Includes budget amendments adopted by Board of Directors up through June 5, 2025.

Estimated July 1, 2025 MAINLINE (CAPACITY / MP) RESERVE	\$ 2,947,882
ESTIMATED FISCAL YEAR 25/26 EXCESS (DEFICIT)	\$ 431,600
Estimated June 30, 2026 MAINLINE (CAPACITY / MP) RESERVE	<u>\$ 3,379,482</u>

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

	Actual YTD April 2025	Annual Budget 2024/2025 <sup>[1]</sup>	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
<b>Income</b>						
1 Sales Sewer Replacement	\$ -	\$ -	\$ -	\$ -	\$ 47,578	\$ -
<b>TOTAL SEWER CAPITAL PROJECT REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,578</b>	<b>\$ -</b>
<b>Expense</b>						
2 Jurupa Hills Force Main (Design)	\$ 410	\$ 50,000	\$ 5,000	\$ 45,000	\$ -	\$ 50,000
3 Belltown Lift Station Rehab (Design)	24,179	50,000	50,000	-	-	-
4 Belltown Lift Station Rehab (Construction)	-	1,170,000	-	1,170,000	-	2,200,000
5 Pipeline Replacement	-	100,000	-	100,000	-	-
<b>Total Expense</b>	<b>24,590</b>	<b>1,820,000</b>	<b>55,000</b>	<b>1,765,000</b>	<b>-</b>	<b>2,250,000</b>
<b>Transfers</b>						
6 Transfer to/(from) Sewer Fund Unrestricted	-	(1,199,063)	-	(1,199,063)	-	(1,641,250)
<b>Total Transfers</b>	<b>-</b>	<b>(1,199,063)</b>	<b>-</b>	<b>(1,199,063)</b>	<b>-</b>	<b>(1,641,250)</b>
<b>TOTAL SEWER CAPITAL PROJECT EXPENSES AND TRANSFERS</b>	<b>\$ 24,590</b>	<b>\$ 620,937</b>	<b>\$ 55,000</b>	<b>\$ 565,937</b>	<b>\$ -</b>	<b>\$ 608,750</b>
<b>Fund Excess (Deficit)</b>						<b>\$ (608,750)</b>

[1] Includes budget amendments adopted by Board of Directors up through June 5, 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 April 2025	Annual Budget 2024/2025 <sup>[1]</sup>	Projected Year End 2024/2025	Favorable (Unfavorable) Variance	Audited 2023/2024	Adopted Budget 2025/2026
<b>Operating Income</b>						
1 Sales - Field/Admin Bldg.	\$ -	\$ -	\$ -	\$ -	\$ 45,977	\$ -
<b>Total Operating Income</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,977</u>	<u>-</u>
<b>TOTAL FIELD/ADMIN BLDG REVENUE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,977</u>	<u>\$ -</u>
<b>Operating Expense</b>						
2 Admin/Field Bldg. Proj.	\$ -	\$ 785,312	\$ -	\$ 785,312	\$ -	\$ 823,580
<b>Total Operating Expense</b>	<u>-</u>	<u>785,312</u>	<u>-</u>	<u>785,312</u>	<u>-</u>	<u>823,580</u>
<b>Transfers</b>						
3 Reserve Transfer to General Fund	-	-	-	-	-	-
<b>Total Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FIELD/ADMIN BLDG EXPENSES AND TRANSFERS</b>	<u>\$ -</u>	<u>\$ 785,312</u>	<u>\$ -</u>	<u>\$ 785,312</u>	<u>\$ -</u>	<u>\$ 823,580</u>
<b>Fund Excess (Deficit)</b>						<b>\$ (823,580)</b>

[1] Includes budget amendments adopted by Board of Directors up through June 5, 2025.

ESTIMATED JULY 1, 2025 FIELD/ADMIN RESERVE	\$ 823,580
ESTIMATED FISCAL YEAR 25/26 EXCESS (DEFICIT)	\$ (823,580)
ESTIMATED JUNE 30, 2026 FIELD/ADMIN RESERVE	<u>\$ -</u>