

REVISED

RUBIDOUX COMMUNITY SERVICES DISTRICT

BUDGET FOR 2018 – 2019

**Operations/Maintenance
and
Capital Improvement Budgets**

Approved

June 21, 2018

Rubidoux Community Services District Executive Summary - Operating Budget

	Year to Date		Budget		As Originally Adopted Budget 2018/2019	Revised Budget 2018/2019
	Actual Mar-18		Fiscal Year End 6/30/18			
<u>Income & Revenue:</u>						
GENERAL FUND	\$ 2,075,246		\$ 2,244,700		\$ 2,291,400	\$ 2,230,800
SEWER FUND	2,408,813		3,742,200		3,239,700	3,568,000
WATER FUND	3,927,779		5,224,600		5,533,665	5,436,265
COP WATER REVENUE	722,162		1,319,900		1,319,700	1,144,700
FIRE FUND	1,569,187		2,734,289		2,762,449	2,873,500
TRASH FUND	2,302,297		2,993,500		3,112,500	3,230,500
WATER REPLACEMENT FUND	131,552		170,000		170,000	170,000
WATER CAPITAL IMPRVMT PROJECTS	3,740		1,430,000		850,000	850,000
SEWER CAPITAL IMPRVMT PROJECTS	16,445		1,022,800		-	722,000
SEWER REPLACEMENT PROJECTS	80,362		105,000		105,000	105,000
Total Income & Revenue	<u>\$ 13,237,583</u>		<u>\$ 20,986,989</u>		\$ 19,384,414	\$ 20,330,765
<u>Expenditures:</u>						
	Actual Y-T-D Mar-18		Budget Fiscal Year End 6/30/18		As Originally Adopted Budget 2018/2019	Revised Budget 2018/2019
GENERAL FUND	\$ 2,075,246		\$ 2,244,700		\$ 2,291,400	\$ 2,230,800
SEWER FUND	2,408,813		3,742,200		3,239,700	3,568,000
WATER FUND	3,927,779		5,224,600		5,533,665	5,436,265
COP WATER REVENUE	722,162		1,319,900		1,319,700	1,144,700
FIRE FUND	1,569,187		2,734,289		2,762,449	2,873,500
TRASH FUND	2,302,297		2,993,500		3,112,500	3,230,500
WATER REPLACEMENT FUND	131,552		170,000		170,000	170,000
WATER CAPITAL IMPRVMT PROJECTS	3,740		1,430,000		850,000	850,000
SEWER CAPITAL IMPRVMT PROJECTS	16,445		1,022,800		-	722,000
SEWER REPLACEMENT PROJECTS	80,362		105,000		105,000	105,000
Sub-Total Expenditures	<u>\$ 13,237,583</u>		<u>\$ 20,986,989</u>		\$ 19,384,414	\$ 20,330,765

Rubidoux Community Services District General Fund Budget

Current: 3/1/2018 to 3/31/2018
YTD: 7/1/2017 to 3/31/2018

	Actual Current March 2018	Actual YTD March 2018	Budget 2017/2018	Projected Year End 2017/2018	Favorable (Unfavorable) Variance	As Originally Adopted Budget 2018/2019	Revised Budget 2018/2019
Operating Income							
1 Plan Check & Inspection	210	2,070	-	2,760	2,760	-	-
2 Permits & Licenses	1,210	3,014	7,000	4,019	(2,981)	7,000	7,000
3 Admin Trash	-	75,000	100,000	100,000	-	100,000	100,000
4 Admin Water Fund	-	450,000	600,000	600,000	-	600,000	600,000
5 Admin Sewer Fund	-	375,000	500,000	500,000	-	500,000	500,000
6 Property Tax Transfer In	-	-	375,600	512,788	137,188	276,700	409,899
Total Operating Income	\$1,420	\$905,084	\$1,582,600	\$1,719,567	\$136,967	\$1,483,700	\$1,616,899
Other Income							
7 Rental Income	-	14,569	18,900	19,426	526	18,900	18,900
8 Interest Income	-	11,889	9,100	15,851	6,751	9,200	12,500
9 Loss on Disposal of Assets	-	-	-	-	-	-	-
10 Miscellaneous Income:Gnrl	350	1,545	13,000	2,060	(10,940)	13,000	13,000
11 Developer EDU Fees: Income	815	37,963	10,000	50,617	40,617	10,000	10,000
12 Interest Income: Non-Operatnl	-	7,380	-	9,840	9,840	-	8,000
13 Transfer from COP Reserves	-	-	-	-	-	500,000	325,000
14 Transfer from Unrestricted Reserves	125,316	1,096,816	611,100	745,096	(501,519)	256,600	226,501
Total Other Income	\$126,481	\$1,170,162	\$662,100	\$842,891	(\$454,724)	\$807,700	\$613,901
TOTAL GENERAL REVENUE	\$127,901	\$2,075,246	\$2,244,700	\$2,562,458	(\$317,757)	\$2,291,400	\$2,230,800
Operating Expense							
15 Depreciation Expense	-	-	-	-	-	-	-
16 R & M Vehicles	-	1,447	4,000	1,929	2,071	4,000	4,000
17 Main/Lease Equipment	603	2,817	10,000	3,756	6,244	10,000	10,000
18 R & M Office Building	2,824	13,434	21,000	17,912	3,088	21,000	21,000
19 General Supplies & Expenses	4,030	44,766	74,000	59,688	14,312	58,000	58,000
20 Utilities	-	8,581	22,000	11,441	10,559	24,000	20,000
21 Postage Expense:Gnrl	3,040	27,448	45,000	36,598	8,402	45,000	45,000
22 Telephone:Gnrl	675	3,901	8,500	5,202	3,298	9,500	9,500
23 Office Supplies:Gnrl	490	4,514	7,500	6,019	1,481	7,500	7,500
24 Dues & Subscriptions	8,380	9,591	4,000	12,788	(8,788)	4,000	12,000
25 Licenses & Permits	(4,369)	1,421	9,000	1,894	7,106	9,000	3,000
26 Mileage & Conference Expense	-	-	3,500	-	3,500	3,500	3,500
27 Gasoline Expense	612	4,736	9,500	6,314	3,186	10,500	10,500
28 General Insurance	(17,300)	5,219	17,000	6,959	10,041	18,000	8,000
29 Attorney Fees	-	4,133	10,000	5,510	4,490	10,000	10,000
30 Riverside Cnty Admin Charge	-	3,029	5,500	4,039	1,461	5,700	5,700
31 Publication of Public Notices	-	-	1,100	-	1,100	1,200	1,200
32 Miscellaneous Expense	-	3,215	5,000	4,287	713	5,000	5,000
33 Labor Consulting Fee	-	-	4,000	-	4,000	4,000	4,000
34 Auditors Fees	-	30,367	30,000	30,367	(367)	31,000	31,000
35 Website Administration	400	3,200	4,800	4,267	533	5,200	5,200
36 Computer System Support	7,576	53,625	70,000	69,500	500	73,000	73,000
Total Operating Expense	\$6,961	\$225,442	\$365,400	\$288,468	\$76,932	\$359,100	\$347,100

Rubidoux Community Services District General Fund Budget

Current: 3/1/2018 to 3/31/2018
YTD: 7/1/2017 to 3/31/2018

	Actual Current March 2018	Actual YTD March 2018	Budget 2017/2018	Projected Year End 2017/2018	Favorable (Unfavorable) Variance	As Originally Adopted Budget 2018/2019	Revised Budget 2018/2019
Administrative Expense							
37 Salaries Expense	82,711	816,164	1,153,300	1,088,219	65,081	1,176,000	1,205,000
38 Cash Benefit Expense	-	13,391	78,000	13,391	64,609	80,000	-
39 Payroll Tax Expense	6,450	45,284	70,000	60,379	9,621	71,000	74,000
40 Health & Retirement Expense	30,685	383,079	501,000	510,773	(9,773)	516,000	525,000
41 Perm Part-Time Ofc Worker	-	-	1,300	-	1,300	1,300	1,300
42 Workers Compensation Ins.	-	17,324	32,000	23,099	8,901	34,000	24,400
43 Human Resources Development	-	-	1,200	-	1,200	1,500	1,500
44 Election Costs	-	-	-	-	-	30,000	30,000
45 Directors Fees	1,094	8,630	16,000	11,507	4,493	16,000	16,000
46 District Awards Dinner	-	2,075	3,500	2,767	733	3,500	3,500
Total Administrative Expense	\$120,940	\$1,285,949	\$1,856,300	\$1,710,135	\$146,165	\$1,929,300	\$1,880,700
Other Expense							
47 Equipment (OFC) Replacement	-	-	3,000	-	3,000	3,000	3,000
48 Transfer to Sewer Fund	-	500,000	-	500,000	(500,000)	-	-
Total Other Expense	\$0	\$500,000	\$3,000	\$500,000	(\$497,000)	\$3,000	\$3,000
Total Expense	\$127,901	\$2,011,391	\$2,224,700	\$2,498,603	(\$273,903)	\$2,291,400	\$2,230,800
Asset Acquisitions							
49 Accounting Software	-	15,300	20,000	15,300	4,700	-	-
50 Billing Software	-	48,555	-	48,555	(48,555)	-	-
Total Asset Acquisitions	\$ -	\$ 63,855	\$ 20,000	\$ 63,855	\$ (43,855)	\$ -	\$ -
TOTAL GENERAL EXPENSES	\$ 127,901	\$ 2,075,246	\$ 2,244,700	\$ 2,562,458	\$ (317,758)	\$ 2,291,400	\$ 2,230,800

Rubidoux Community Services District Sewer Fund Budget

Current: 3/1/2018 to 3/31/2018
YTD: 7/1/2017 to 3/31/2018

	Actual Current March 2018	Actual YTD March 2018	Budget 2017/2018	Projected Year End 2017/2018	Favorable (Unfavorable) Variance	As Originally Adopted Budget 2018/2019	Revised Budget 2018/2019
Operating Income							
1 Sales - RST	167,561	1,498,895	1,971,000	1,998,527	27,527	2,069,550	2,100,000
2 Sales - Sewer	57,210	521,165	570,000	694,887	124,887	570,000	700,000
Total Operating Income	\$224,771	\$2,020,060	\$2,541,000	\$2,693,413	\$152,413	\$2,639,550	\$2,800,000
Other Income							
3 Interest Income	-	9,549	15,000	12,732	(2,268)	15,000	15,000
4 Miscellaneous Income	-	-	2,000	-	(2,000)	2,000	2,000
6 Interest Income:Non Operatiol	68	10,473	3,000	13,964	10,964	3,000	12,000
7 Transfer from COP Reserves			500,000	500,000	-	-	-
8 Transfer from General Fund			-	500,000	500,000	-	-
9 Transfer from Unrestricted Reserves	79,025	368,730	681,200	924,160	(1,561,180)	580,150	739,000
Total Other Income	\$79,093	\$388,753	\$1,201,200	\$1,950,857	(\$1,054,483)	\$600,150	\$768,000
TOTAL SEWER REVENUE	\$303,864	\$2,408,813	\$3,742,200	\$4,644,270	(\$902,070)	\$3,239,700	\$3,568,000
Operating Expense							
10 Energy Costs	2,766	28,683	50,000	38,244	11,756	51,500	51,500
11 Riverside City Treatment Costs	159,851	983,106	2,086,000	1,966,212	119,788	2,190,000	2,190,000
12 Industrial Pretreatment Costs	15,663	76,307	53,000	101,743	(48,743)	55,000	100,000
13 Lab Fees	4,500	19,505	22,000	26,007	(4,007)	24,500	30,000
14 Bad Debt Expense	-	3,968	13,000	5,291	7,709	13,000	13,000
15 R & M Equipment	-	8,688	15,000	11,585	3,415	15,000	15,000
16 R&M Sewer System	-	25,606	137,000	94,141	42,859	152,000	152,000
17 Operating Expense	1,672	3,889	13,200	5,185	8,015	13,300	7,000
18 Telephone	31	319	3,000	425	2,575	2,500	2,500
19 Licenses & Permits	-	4,027	12,000	5,369	6,631	13,000	6,000
20 Gasoline Expense	306	2,419	4,000	3,225	775	5,000	5,000
21 Liability Insurance	4,300	8,784	11,000	11,728	(728)	12,000	12,000
22 City Riverside Litigation	94,869	739,701	500,000	1,697,708	(1,197,708)	-	200,000
23 Engineering Fees	170	1,360	8,000	1,813	6,187	8,000	8,000
24 Loss Claims	-	650	20,000	867	19,133	20,000	20,000
25 Publication of Public Notices	-	223	500	298	202	500	500
26 Miscellaneous Expense	-	75	5,000	100	4,900	5,000	5,000
28 Feasibility Study	-	-	50,000	-	50,000	50,000	50,000
Total Operating Expense	\$284,128	\$1,907,310	\$3,002,700	\$3,969,940	(\$967,240)	\$2,630,300	\$2,867,500
Administrative Expense							
29 Salaries Expense	18,255	50,001	43,600	66,668	(23,068)	50,400	70,000
30 Cash Benefit Expense	-	870	5,200	870	4,330	-	-
31 Payroll Tax Expense	1,389	4,074	4,800	5,433	(633)	5,000	6,000
32 Health & Retirement Expense	(248)	10,086	26,000	13,448	12,552	27,000	16,000
33 Workman's Compensation Ins.	341	1,650	12,000	2,200	9,800	13,000	2,100
34 City Riv Litig-Staff labor	-	5,671	-	7,561	(7,561)	-	-
35 Admn General Expense	-	375,000	500,000	500,000	-	500,000	500,000
Total Administrative Expense	\$19,737	\$447,352	\$591,600	\$596,180	(\$4,580)	\$595,400	\$594,100
Total Expense	\$303,864	\$2,354,662	\$3,594,300	\$4,566,120	(\$971,820)	\$3,225,700	\$3,461,600

Rubidoux Community Services District Sewer Fund Budget

Current: 3/1/2018 to 3/31/2018
YTD: 7/1/2017 to 3/31/2018

	Actual Current March 2018	Actual YTD March 2018	Budget 2017/2018	Projected Year End 2017/2018	Favorable (Unfavorable) Variance	As Originally Adopted Budget 2018/2019	Revised Budget 2018/2019
Asset Acquisitions							
36 Crane Truck (35% Swr / 65% Wtr)	-	-	31,500	-	31,500	-	31,500
37 Engineering Dept Printer & Plotter	-	-	2,400	-	2,400	-	-
38 Security Cameras @ Wtr Qlty Cntl Plnt	-	-	35,000	-	35,000	-	35,000
39 PH Data Loggers (3X)	-	-	10,000	10,000	-	-	-
40 Grinder	-	54,150	55,000	54,150	850	-	-
41 Vactor Replacement (35% Swr / 65% Wtr)	-	-	-	-	-	-	25,900
Total Asset Acquisitions	\$ -	\$ 54,150	\$ 133,900	\$ 64,150	\$ 69,750	\$ -	\$ 92,400
Long-Term Debt							
42 Debt Service - City of Riverside Headworks	-	-	14,000	14,000	-	14,000	14,000
Total Long-Term Debt	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ -	\$ 14,000	\$ 14,000
TOTAL WASTEWATER EXPENSES	\$303,864	\$2,408,812	\$3,742,200	\$4,644,270	(\$902,070)	\$3,239,700	\$3,568,000

Rubidoux Community Services District Water Fund Budget

Current: 3/1/2018 to 3/31/2018
YTD: 7/1/2017 to 3/31/2018

	Actual Current March 2018	Actual YTD March 2018	Budget 2017/2018	Projected Year End 2017/2018	Favorable (Unfavorable) Variance	As Originally Adopted Budget 2018/2019	Revised Budget 2018/2019
Operating Income							
1 Sales - Residential	253,932	2,605,353	3,445,000	3,473,804	28,804	3,668,925	3,668,925
2 Sales - Commercial	89,513	958,661	1,306,000	1,278,214	(27,786)	1,390,890	1,390,890
3 Sales Field/Admin Bldg	7,893	69,947	89,000	93,262	4,262	89,000	89,000
4 Sales - Late Charges	12,974	122,655	155,000	163,540	8,540	158,000	158,000
5 Sales - Service Charges	500	4,620	10,000	6,160	(3,840)	10,500	10,500
6 Sales - Reconnect Charge	2,020	14,133	15,000	18,844	3,844	15,500	15,500
7 Sales - Meters	275	5,955	9,500	7,940	(1,560)	3,450	3,450
Total Operating Income	\$367,106	\$3,781,324	\$5,029,500	\$5,041,765	\$12,265	\$5,336,265	\$5,336,265
Other Income							
8 Interest Income	-	50,945	30,000	67,927	37,927	30,000	60,000
10 Gain on Disposal of Assets	-	-	-	-	-	-	-
11 Miscellaneous Revenue	4,653	17,864	50,000	23,818	(26,182)	50,000	30,000
12 Sales - Over & Short	-	3	-	4	4	-	-
14 Non-Operating Commerical Revenue	-	70,454	115,100	70,454	(44,646)	117,400	-
15 Interest Income:Non-Operational	1	7,190	-	9,587	9,587	-	10,000
Total Other Income	\$4,654	\$146,456	\$195,100	\$171,790	(\$23,310)	\$197,400	\$100,000
TOTAL WATER REVENUE	\$371,759	\$3,927,779	\$5,224,600	\$5,213,555	(\$11,045)	\$5,533,665	\$5,436,265
Operating Expense							
16 Pump Energy Costs	23,459	269,531	400,000	359,374	40,626	412,000	412,000
17 Water Analyses Expense	3,890	35,625	55,000	47,500	7,500	57,000	57,000
18 Bad Debt Expense:Wtr	-	11,500	33,000	15,333	17,667	33,000	33,000
19 Bad Debt Expense:W.R.	-	287	-	382	(382)	-	-
20 R & M Vehicle	635	12,592	25,000	16,790	8,210	25,500	25,500
21 R & M Equipment, Heavy	16	5,794	20,000	7,726	12,274	21,000	21,000
22 R & M Water System	2,799	63,551	250,000	84,735	165,265	170,000	100,000
23 R & M Office	203	2,527	10,000	3,369	6,631	10,200	10,200
24 Recurring Operating Expense	49,182	205,339	193,000	273,785	(80,785)	193,100	278,100
25 Op/Maint Welhd Treat Facility	5,696	199,769	220,000	223,769	(3,769)	224,000	224,000
26 Bank Service Charges	-	49,327	60,000	65,769	(5,769)	65,000	65,000
27 Chemical/Mineral Supplies	2,225	26,179	50,000	34,905	15,095	52,000	52,000
28 Regulatory Fee/State	-	12,031	20,000	16,041	3,959	20,500	20,500
29 Clothing/Shoe Expense	281	3,547	7,500	4,729	2,771	7,700	7,700
30 Conservation Education Program	-	74	1,500	98	1,402	1,500	1,500
31 Utilities	139	1,852	5,000	2,469	2,531	5,200	5,200
32 Telephone	367	2,430	5,000	3,241	1,759	5,200	5,200
33 Dues & Subscriptions	2,095	2,095	1,000	2,794	(1,794)	1,000	3,000
34 Licenses & Permits	4,856	20,833	26,000	27,777	(1,777)	27,000	27,000
35 Mileage & Conference Expense	2,145	2,270	500	3,026	(2,526)	600	3,000
36 Gasoline Expense	3,976	32,877	45,000	43,835	1,165	46,600	50,000
37 Liability Insurance	13,000	33,476	47,000	44,635	2,365	48,000	48,000
38 Attorney Fees	-	-	5,000	-	5,000	5,000	5,000
39 Engineering Fees:WTR	(1,622)	35,015	43,000	21,140	21,860	44,000	30,000
40 Loss Claims	-	434	20,000	578	19,422	20,000	20,000
41 Publication of Public Notices	-	-	2,500	-	2,500	2,500	2,500
42 Miscellaneous Expense	-	87	5,000	116	4,884	5,500	5,500
43 123 TCP Treatment Well #2 Equip Lease	4,858	4,858	149,000	173,018	(24,018)	-	108,000
Total Operating Expense	\$118,200	\$1,033,898	\$1,699,000	\$1,476,935	\$222,065	\$1,503,100	\$1,619,900

Rubidoux Community Services District Water Fund Budget

Current: 3/1/2018 to 3/31/2018
YTD: 7/1/2017 to 3/31/2018

	Actual Current March 2018	Actual YTD March 2018	Budget 2017/2018	Projected Year End 2017/2018	Favorable (Unfavorable) Variance	As Originally Adopted Budget 2018/2019	Revised Budget 2018/2019
Administrative Expense							
44 Salaries Expense	100,548	843,501	1,276,000	1,124,668	151,332	1,301,900	1,300,000
45 Car Allowance	-	1,350	-	1,800	(1,800)	-	-
46 Cash Benefit Expense	-	23,625	105,100	23,625	81,475	107,200	-
47 Payroll Tax Expense	7,697	66,104	94,700	88,139	6,561	96,500	96,500
48 Health & Retirement Expense	35,219	458,169	592,000	610,892	(18,892)	610,000	650,000
49 Workers Comp Insurance	7,721	33,019	30,000	44,025	(14,025)	40,000	43,500
50 General Admin Expense	-	450,000	600,000	600,000	-	600,000	600,000
Total Administrative Expense	\$151,186	\$1,875,768	\$2,697,800	\$2,493,149	\$204,651	\$2,755,600	\$2,690,000
Other Expense							
51 SERIES 1998-Misc. Expense	-	1,500	-	2,000	(2,000)	-	-
52 MN Plnt 17-18 Interest Exp	-	62,626	124,000	83,501	40,499	117,500	117,500
53 Transfer to Unrestricted Reserves	102,374	834,516	205,500	917,490	(734,080)	716,765	388,565
Total Other Expense	\$102,374	\$898,642	\$329,500	\$1,002,991	(\$695,581)	\$834,265	\$ 506,065
Total Expense	\$371,759	\$3,808,308	\$4,726,300	\$4,973,075	(\$268,865)	\$5,092,965	\$4,815,965
Asset Acquisitions							
54 Fleet Replacement	-	-	55,000	-	55,000	55,000	128,000
55 AMR Equipment (Radio Read)	-	-	50,000	-	50,000	50,000	50,000
56 Field/Admin Bldg	-	-	89,000	-	89,000	89,000	89,000
57 Crane Truck (35% Swr / 65% Wtr)	-	-	58,500	-	58,500	-	58,500
58 Engineering Dept Printer & Plotter	-	-	5,600	-	5,600	-	-
59 Vactor Replacement (35% Swr / 65% Wtr)	-	-	-	-	-	-	48,100
Total Asset Acquisitions	\$ -	\$ -	\$ 258,100	\$ -	\$ 258,100	\$ 194,000	\$ 373,600
Long-Term Debt							
60 Debt Service - MN Plant 17-18 Principal	-	119,472	240,200	240,480	(280)	246,700	246,700
Total Long-Term Debt	\$ -	\$ 119,472	\$ 240,200	\$ 240,480	\$ (280)	\$ 246,700	\$ 246,700
TOTAL WATER EXPENSES	\$371,759	\$3,927,780	\$5,224,600	\$5,213,555	(\$11,045)	\$5,533,665	\$5,436,265

Rubidoux Community Services District COP Water Fund Budget

Current: 3/1/2018 to 3/31/2018
YTD: 7/1/2017 to 3/31/2018

	Actual Current March 2018	Actual YTD March 2018	Budget 2017/2018	Projected Year End 2017/2018	Favorable (Unfavorable) Variance	As Originally Adopted Budget 2018/2019	Revised Budget 2018/2019
Operating Income							
1 Sales Bond	92,719	858,026	1,105,000	1,144,035	39,035	1,105,000	1,145,000
2 SERIES 1998-Interest Income	-	4,267	-	5,689	5,689	-	-
3 <i>Transfer (To) From Reserves</i>	(\$92,719)	(\$140,131)	\$214,900	\$178,773	(\$53,321)	\$214,700	(\$300)
TOTAL COP REVENUE	\$0	\$722,162	\$1,319,900	\$1,328,497	(\$8,597)	\$1,319,700	\$1,144,700
Other Expense							
4 SERIES 1998-Interest Expense	-	118,581	110,000	118,581	(8,581)	110,000	110,000
5 <i>Reserve Transfer to Water / Sewer or General Fund</i>			500,000	500,000	-	500,000	325,000
Total Other Expenses	\$ -	\$ 118,581	\$ 610,000	\$ 618,581	\$ (8,581)	\$ 610,000	\$ 435,000
Long-Term Debt							
6 Debt Service - SERIES 1998 Principal		603,581	709,900	709,916	(16)	709,700	709,700
Total Long-Term Debt	\$ -	\$ 603,581	\$ 709,900	\$ 709,916	\$ (16)	\$ 709,700	\$ 709,700
TOTAL COP EXPENSES	\$ -	\$ 722,162	\$ 1,319,900	\$ 1,328,497	\$ (8,597)	\$ 1,319,700	\$ 1,144,700

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

Current: 3/1/2018 to 3/31/2018
YTD: 7/1/2017 to 3/31/2018

	Actual Current March 2018	Actual YTD March 2018	Budget 2017/2018	Projected Year End 2017/2018	Favorable (Unfavorable) Variance	As Originally Adopted Budget 2018/2019	Revised Budget 2018/2019
Operating Income							
1 Weed Abatement Assessment	0	12,158	14,500	16,211	1,711	15,500	15,500
2 Property Taxes-Secured:Gnrl	463	1,417,304	2,540,000	2,620,000	80,000	2,565,400	2,650,000
3 Property Taxes-Unsecured	0	84,931	95,000	95,000	0	96,000	95,000
4 Property Taxes-SBE & HOX	0	46,979	55,000	86,000	31,000	56,000	86,000
5 Property Taxes-SPY & 2345	7,815	7,815	29,789	29,000	(789)	29,549	27,000
Total Operating Income	\$8,278	\$1,569,187	\$2,734,289	\$2,846,211	\$111,922	\$2,762,449	\$2,873,500
Operating Expense							
6 Utilities Fire Dept	0	11,795	24,000	15,726	8,274	25,000	25,000
7 Postage Expense:Weed	0	0	400	0	400	400	400
8 Weed Abatement Contract	927	1,067	18,000	1,423	16,577	19,000	3,000
9 CDF Contract	0	523,170	2,312,489	2,312,489	0	2,437,549	2,431,401
10 Publication of Public Notices	432	2,333	2,800	3,110	(310)	2,800	2,800
11 Miscellaneous: Fire	0	506	1,000	674	326	1,000	1,000
12 Property Tax Transfer Out	6,919	1,030,317	375,600	512,788	(137,188)	276,700	409,899
Total Operating Expense	\$8,278	\$1,569,187	\$2,734,289	\$2,846,211	(\$111,922)	\$2,762,449	\$2,873,500

Rubidoux Community Services District Trash Fund Budget

Current: 3/1/2018 to 3/31/2018
YTD: 7/1/2017 to 3/31/2018

	Actual Current March 2018	Actual YTD March 2018	Budget 2017/2018	Projected Year End 2017/2018	Favorable (Unfavorable) Variance	As Originally Adopted Budget 2018/2019	Revised Budget 2018/2019
Operating Income							
1 Sales: Trash	270,624	2,262,733	2,950,000	3,016,977	66,977	3,068,000	3,180,000
2 Tri-Co Rolloff Revenue	0	39,281	43,000	52,374	9,374	44,000	50,000
3 Trash Bag Sales	28	283	500	377	(123)	500	500
TOTAL TRASH REVENUE	\$270,652	\$2,302,297	\$2,993,500	\$3,069,729	\$76,229	\$3,112,500	\$3,230,500
Operating Expense							
4 Street Light Expense	0	66,545	124,000	88,727	35,273	128,000	100,000
5 Bad Debt Expense: Trash	0	5,281	10,000	7,042	2,958	10,000	10,000
6 Trash Contract Expense	259,459	2,035,625	2,700,000	2,714,167	(14,167)	2,835,000	2,835,000
Total Operating Expense	\$259,459	\$2,107,452	\$2,834,000	\$2,809,936	\$24,064	\$2,973,000	\$2,945,000
Administrative Expense							
7 General Admin Exp	0	75,000	100,000	100,000	0	100,000	100,000
Total Administrative Expense	\$0	\$75,000	\$100,000	\$100,000	\$0	\$100,000	\$100,000
Total Expense	\$259,459	\$2,182,452	\$2,934,000	\$2,909,936	\$24,064	\$3,073,000	\$3,045,000
8 <i>Transfer to Unrestricted Reserves</i>	11,193	119,845	59,500	159,793	52,165	39,500	185,500
TOTAL TRASH EXPENSE	\$270,652	\$2,302,297	\$2,993,500	\$3,069,729	\$76,229	\$3,112,500	\$3,230,500

Rubidoux Community Water Replacement Project

Current: 3/1/2018 to 3/31/2018
YTD: 7/1/2017 to 3/31/2018

	Actual Current March 2018	Actual YTD March 2018	Budget 2017/2018	Projected Year End 2017/2018	Favorable (Unfavorable) Variance	As Originally Adopted Budget 2018/2019
Operating Income						
1 Sales Water Replacement	13,435	131,552	170,000	175,402	5,402	170,000
Total Operating Income	\$13,435	\$131,552	\$170,000	\$175,402	\$5,402	\$170,000
Operating Expense						
2 36th St. PVC Wtr Main	344,111	371,956	221,000	428,688	(207,688)	0
3 Transfer to (From) Reserves	(330,676)	(240,405)	(51,000)	(253,286)	213,090	170,000
Total Operating Expense	\$13,435	\$131,551	\$170,000	\$175,402	\$5,402	\$170,000

Rubidoux Community Services District Water Capital Improvement Project Budget

Current: 3/1/2018 to 3/31/2018

YTD: 7/1/2017 to 3/31/2018

	Actual Current		Actual YTD March 2018	Budget 2017/2018	Projected Year End 2017/2018	Favorable (Unfavorable) Variance	As Originally	Revised
	March	2018					Budget	Budget
	2018	2018					2017/2018	2018/2019
CIP Income								
1 Developers EDU Fees:Income	6,800	149,600	325,000	199,467	(125,533)	375,000	250,000	
2 <i>Transfer From Reserves</i>	<i>(6,800)</i>	<i>(145,860)</i>	<i>1,105,000</i>	<i>(160,727)</i>	<i>1,516,793</i>	<i>475,000</i>	<i>600,000</i>	
Total Operating Income	\$0	\$3,740	\$1,430,000	\$38,740	\$1,391,260	\$850,000	\$850,000	
CIP Expense								
3 Miox System - N03 Plant	-	-	560,000	-	560,000	-	-	
4 Goldenwest Booster	-	-	250,000	-	250,000	250,000	250,000	
5 (Improvements)	-	-	250,000	-	250,000	250,000	250,000	
6 Well 2 Blending Booster	-	-	350,000	35,000	315,000	350,000	350,000	
7 New Well (1A) @ 34th St & Crestmore	-	3,740	20,000	3,740	16,260	-	-	
8 Fence - Mission Property	-	-	-	-	-	-	-	
Total CIP Expense	\$0	\$3,740	\$1,430,000	\$38,740	\$1,391,260	\$850,000	\$850,000	

Rubidoux Community Services District Sewer Capital Improvement Project Budget

Current: 3/1/2018 to 3/31/2018
YTD: 7/1/2017 to 3/31/2018

	Actual Current	Actual YTD	Budget 2017/2018	Projected Year End 2017/2018	Favorable (Unfavorable) Variance	As Originally Adopted Budget 2018/2019	Revised Budget 2018/2019
Operating Income							
1 Developer Fees	5,200	115,600	245,000	154,133	(90,867)	250,000	200,000
2 Due from Sewer Replacement Fund			105,000	105,000	-	105,000	105,000
3 Transfer from Restricted Reserves	(5,200)	(99,155)	672,800	(222,688)	1,077,222	(355,000)	417,000
Total Operating Income	\$0	\$16,445	\$1,022,800	\$36,445	\$986,355	\$0	\$722,000
Operating Expense							
4 42nd/Tilton 15" & 12" Swr Construction (60%) * Completed May 2017.	-	-	384,800		384,800	-	-
5 Jurupa Hills Lift Station (Replacement)	-	-	488,000	16,445	471,555	-	472,000
6 Sewer Crossing (60 Frwy at Avalon St)	-	16,445	150,000	20,000	130,000	-	250,000
Total Operating Expense	-	16,445	1,022,800	36,445	986,355	-	722,000

**Rubidoux Community Services District
Sewer Replacement Project Budget**

Current: 3/1/2018 to 3/31/2018
YTD: 7/1/2017 to 3/31/2018

	Actual Current March 2018	Actual YTD March 2018	Budget 2017/2018	Projected Year End 2017/2018	Favorable (Unfavorable) Variance	As Originally Adopted Budget 2018/2019
Operating Income						
Sewer Replacement Fees	9,006	80,362	105,000	107,149	2,149	105,000
Total Operating Income	\$9,006	\$80,362	\$105,000	\$107,149	\$2,149	\$105,000
Operating Expense						
42nd/Tilton 15" & 12" Swr Construction (40%) *Project Complete as of May 2017.	-	-	153,900	-	153,900	-
Due to Sewer CIP			(48,900)	105,000	(153,900)	105,000
Total Operating Expense	\$0	\$0	\$105,000	\$105,000	\$0	\$105,000

42nd/Tilton Notes - originally expensed from Sewer ML and transferred to LAIF Sewer Op for 100% of construction costs.
Sewer Replacement fund to reimb Sewer ML for its 40% share of construction costs over 3 Fiscal Years (16/17, 17/18, 18/19)