

**RUBIDOUX COMMUNITY SERVICES DISTRICT**

**BUDGET FOR 2026 – 2027**

**Operations/Maintenance**

**and**

**Capital Improvement Budgets**

**Approved**

**May 21, 2026**

**Rubidoux Community Services District  
General Fund Budget**

	Actual YTD March 2026	Annual Budget 2025/2026 <sup>(1)</sup>	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2026/2027
<b>Operating Income</b>						
1 Plan Check & Inspection	\$ 18,610	\$ 27,000	\$ 24,813	\$ (2,187)	\$ 39,380	\$ 25,000
2 Permits & Licenses	4,446	4,000	5,928	1,928	3,762	6,000
3 Administrative Allocation Fire Fund	53,500	107,000	107,000	-	111,000	123,000
4 Administrative Allocation Trash Fund	308,000	616,000	616,000	-	636,000	703,000
5 Administrative Allocation Water Fund	587,000	1,174,000	1,174,000	-	1,212,000	1,341,000
6 Administrative Allocation Sewer Fund	349,000	698,000	698,000	-	721,000	798,000
<b>Total Operating Income</b>	<b>1,320,556</b>	<b>2,626,000</b>	<b>2,625,741</b>	<b>(259)</b>	<b>2,723,142</b>	<b>2,996,000</b>
<b>Other Income</b>						
7 Interest Income	343,368	417,000	457,824	40,824	467,789	412,000
8 Miscellaneous Income: General	34,860	6,000	46,480	40,480	17,934	6,000
9 Street Light Charges	-	-	-	-	-	5,000
10 Interest Income: Non-Operational	117,278	131,000	156,371	25,371	141,663	141,000
<b>Total Other Income</b>	<b>659,020</b>	<b>554,000</b>	<b>905,946</b>	<b>351,946</b>	<b>627,386</b>	<b>564,000</b>
<b>TOTAL GENERAL REVENUE</b>	<b>\$1,979,576</b>	<b>\$3,180,000</b>	<b>\$3,531,687</b>	<b>\$351,687</b>	<b>\$3,350,528</b>	<b>\$3,560,000</b>
<b>Operating Expense</b>						
11 R & M Vehicles	\$ 634	\$ 1,000	845	\$ 155	\$ 506	\$ 1,000
12 Main/Lease Equipment	6,682	8,000	8,909	(909)	8,949	9,000
13 R & M Office Building	55,493	48,000	73,991	(25,991)	65,190	48,000
14 General Supplies & Expenses	67,472	79,000	89,963	(10,963)	92,980	93,000
15 Utilities	23,281	29,000	31,041	(2,041)	32,439	35,000
16 Postage/Billing Expense: General	30,758	36,000	41,010	(5,010)	38,948	42,000
17 Telephone: General	17,360	12,000	23,147	(11,147)	14,471	24,000
18 Office Supplies: General	10,718	18,000	14,290	3,710	17,151	15,000
19 Dues & Subscriptions	35,100	33,000	46,800	(13,800)	27,733	48,000
20 Licenses & Permits	-	1,000	-	1,000	1,733	3,000
21 Clothing Expense	295	2,000	393	1,607	2,152	2,000
22 Mileage & Conference Expense	2,571	10,000	3,428	6,572	1,452	15,000
23 Human Resources Development	1,799	1,000	2,399	(1,399)	-	2,000
24 Gasoline Expense	5,056	8,000	6,742	1,258	7,836	7,000
25 General Insurance	24,547	24,000	32,729	(8,729)	26,705	38,000
26 Attorney Fees	21,860	20,000	29,146	(9,146)	22,733	30,000
27 Publication of Public Notices	1,559	7,000	2,079	4,921	6,985	7,000
28 Miscellaneous Expense	4,102	10,000	5,470	4,530	9,652	10,000
29 Consulting Fee: Labor	22,104	25,000	29,472	(4,472)	29,179	30,000
30 Consulting Fee: Administrative Oversight	-	5,000	-	5,000	7,446	-
31 Consulting Fee: Communication / Outreach	720	5,000	960	4,040	7,590	-
32 Consulting Fee: Financial	-	50,000	-	50,000	-	50,000
33 Consulting Fee: District Strategic Plan	1,426	-	1,901	(1,901)	26,887	-
34 Auditors Fees	34,000	36,000	34,000	2,000	35,100	36,000
35 Website Administration	3,131	7,000	4,175	2,825	5,666	12,000
36 Computer System Support	79,555	150,000	106,073	43,927	91,911	109,000
37 Computer Misc. and Hardware	34,006	30,000	34,006	(4,006)	18,781	10,000
38 Employee Education and Training	26,734	20,000	35,646	(15,646)	27,150	20,000
39 Outreach Events / Community Action	-	-	-	-	-	15,000
<b>Total Operating Expense</b>	<b>510,963</b>	<b>675,000</b>	<b>658,615</b>	<b>16,385</b>	<b>627,325</b>	<b>711,000</b>

**Rubidoux Community Services District  
General Fund Budget**

	Actual YTD March 2026	Annual Budget 2025/2026 <sup>[1]</sup>	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2026/2027
<b>Administrative Expense</b>						
40 Salaries Expense	1,009,995	1,264,000	1,425,875	(161,875)	1,226,936	1,511,000
41 Employee Vacation/Sick Accrual Expense	36,168	19,000	36,168	(17,168)	15,051	39,000
42 Payroll Tax Expense	70,936	96,000	100,144	(4,144)	87,564	107,000
43 Health & Retirement Expense	549,397	698,000	666,820	31,180	572,295	740,000
44 Retirement Expense - Excess UAL	-	69,000	-	69,000	-	69,000
45 Workers Compensation Ins.	7,588	12,000	10,118	1,882	7,876	14,000
46 Directors Fees	16,827	22,000	23,756	(1,756)	25,614	24,000
47 Employee Recognition	11,861	15,000	15,000	-	1,081	15,000
48 Election Costs	-	-	-	-	1,444	30,000
<b>Total Administrative Expense</b>	<b>1,702,772</b>	<b>2,195,000</b>	<b>2,277,882</b>	<b>(82,882)</b>	<b>1,937,859</b>	<b>2,549,000</b>
<b>Other Expense</b>						
49 Equipment (OFC) Replacement	5,000	5,000	6,667	(1,667)	-	5,000
50 Street Light Expense	126,146	122,000	168,194	(46,194)	145,016	188,000
51 Building Interest Exp	17,120	35,000	34,239	761	38,569	30,000
<b>Total Other Expense</b>	<b>148,265</b>	<b>162,000</b>	<b>209,100</b>	<b>(47,100)</b>	<b>183,584</b>	<b>223,000</b>
<b>Total Expense</b>	<b>2,362,000</b>	<b>3,032,000</b>	<b>3,145,597</b>	<b>(113,597)</b>	<b>2,748,768</b>	<b>3,483,000</b>
<b>Asset Acquisitions</b>						
52 ERP Program and Implementation	-	-	-	-	-	150,000
53 IT Infrastructure Upgrades	-	-	-	-	-	175,000
54 Admin. Bldg. Proj.	71,824	1,500,000	71,824	1,428,176	8,250	550,000
<b>Total Asset Acquisitions</b>	<b>71,824</b>	<b>1,500,000</b>	<b>71,824</b>	<b>1,428,176</b>	<b>8,250</b>	<b>875,000</b>
<b>Long-Term Debt</b>						
55 Debt Service - Building Principal	-	146,500	146,284	216	141,954	151,000
<b>Total Long-Term Debt</b>	<b>-</b>	<b>146,500</b>	<b>146,284</b>	<b>216</b>	<b>141,954</b>	<b>151,000</b>
<b>Transfers</b>						
56 Transfer from Proj Admin Bldg Reserves	-	(675,000)	-	(675,000)	-	(550,000)
<b>Total Transfers</b>	<b>-</b>	<b>(675,000)</b>	<b>-</b>	<b>(675,000)</b>	<b>-</b>	<b>(550,000)</b>
<b>TOTAL GENERAL EXPENSES AND TRANSFERS</b>	<b>\$2,433,824</b>	<b>\$4,003,500</b>	<b>\$3,363,704</b>	<b>\$639,796</b>	<b>\$2,898,973</b>	<b>\$3,959,000</b>
<b>Fund Excess (Deficit)</b>						<b>\$ (399,000)</b>

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

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

	Actual YTD March 2026	Annual Budget 2025/2026 <sup>[1]</sup>	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2026/2027
<b>Operating Income</b>						
1 Weed Abatement Assessment	\$ -	\$ 4,000	\$ -	\$ (4,000)	\$ 15,315	\$ 4,000
2 Property Taxes-Secured	2,260,709	6,126,700	2,512,128	(3,614,572)	5,953,895	2,549,800
3 Property Taxes-Unsecured	129,822	135,900	136,313	413	125,192	138,400
4 Property Taxes-RPTTF	1,569,062	-	3,689,850	3,689,850	-	3,745,200
5 Property Taxes-SBE & HOX	833,786	121,400	102,144	(19,256)	72,840	103,700
6 Property Taxes-Other	42,291	90,300	93,881	3,581	95,782	95,300
<b>Total Operating Income</b>	<b>4,835,670</b>	<b>6,478,300</b>	<b>6,534,316</b>	<b>56,016</b>	<b>6,263,023</b>	<b>6,636,400</b>
<b>Other Income</b>						
7 Developer EDU Fees: Income	51,153	-	56,153	56,153	58,892	146,700
<b>Total Other Income</b>	<b>51,153</b>	<b>-</b>	<b>56,153</b>	<b>56,153</b>	<b>58,892</b>	<b>146,700</b>
<b>TOTAL FIRE/WEED ABATEMENT REVENUE</b>	<b>\$4,886,823</b>	<b>\$6,478,300</b>	<b>\$6,590,468</b>	<b>\$112,168</b>	<b>\$6,321,915</b>	<b>\$6,783,100</b>
<b>Operating Expense</b>						
8 Utilities Fire Dept	\$ 23,850	\$ 31,200	\$ 31,799	\$ (599)	\$ 31,527	\$ 35,900
9 Postage Expense: Weed	-	500	-	500	-	500
10 Weed Abatement Contract	-	2,200	-	2,200	1,400	2,300
11 CDF Contract	1,531,545	3,584,000	3,966,054	(382,054)	2,571,931	3,707,849
12 Publication of Public Notices	-	1,000	-	1,000	-	1,000
13 Miscellaneous: Fire	95	5,400	127	5,273	-	5,600
14 R & M Fire Station	16,516	10,600	22,021	(11,421)	536	10,900
15 Landscaping	14,173	18,900	18,897	3	18,231	19,500
16 Riverside County Admin Charge	9,869	16,500	13,159	3,341	19,028	13,600
17 Consulting Fees - Fire Mitigation Fee Study	-	28,200	-	28,200	-	28,200
18 Consulting Fees - Master Plan	-	60,000	-	60,000	-	-
<b>Total Operating Expense</b>	<b>1,596,048</b>	<b>3,758,500</b>	<b>4,052,057</b>	<b>(293,557)</b>	<b>2,642,653</b>	<b>3,825,349</b>
<b>Administrative Expense</b>						
19 General Fund Admin. Expense	53,500	107,000	107,000	-	111,000	123,000
<b>Total Administrative Expense</b>	<b>53,500</b>	<b>107,000</b>	<b>107,000</b>	<b>-</b>	<b>111,000</b>	<b>123,000</b>
<b>Asset Acquisitions</b>						
20 Misc. Asset Acq./Replacements	7,285	250,000	9,713	240,287	14,936	250,000
21 Heli-Hydrant Contribution	-	-	-	-	-	50,000
<b>Total Asset Acquisitions</b>	<b>7,285</b>	<b>250,000</b>	<b>9,713</b>	<b>240,287</b>	<b>14,936</b>	<b>300,000</b>
<b>Transfers</b>						
22 Transfer to/(from) Fire Mitigation Fund	-	(250,000)	-	(250,000)	-	(153,300)
23 Property Tax Transfer Out - Trash	31,500	63,000	63,000	-	159,700	-
24 Property Tax Transfer Out - Water	935,000	1,870,000	1,870,000	-	784,100	2,000,000
25 Property Tax Transfer Out - Sewer	375,000	750,000	750,000	-	425,000	500,000
<b>Total Transfers</b>	<b>1,341,500</b>	<b>2,433,000</b>	<b>2,683,000</b>	<b>(250,000)</b>	<b>1,368,800</b>	<b>2,346,700</b>
<b>TOTAL FIRE/WEED ABATEMENT EXPENSE AND TRANSFERS</b>	<b>\$2,998,333</b>	<b>\$6,548,500</b>	<b>\$6,851,770</b>	<b>(\$303,270)</b>	<b>\$4,137,389</b>	<b>\$6,595,049</b>
<b>Fund Excess (Deficit)</b>						<b>\$ 188,051</b>

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

**Rubidoux Community Services District  
Trash Fund Budget**

	Actual YTD March 2026	Annual Budget 2025/2026 <sup>[1]</sup>	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2026/2027
<b>Operating Income</b>						
1 Sales: Trash	\$ 4,154,089	\$ 5,619,000	\$ 5,615,712	\$ (3,288)	\$ 5,602,972	\$ 6,016,627
2 Rolloff Revenue	162,635	139,000	216,847	77,847	136,498	165,000
3 Trash Bag Sales	127	300	169	(131)	203	100
<b>Total Operating Income</b>	<b>4,316,851</b>	<b>5,758,300</b>	<b>5,832,728</b>	<b>74,428</b>	<b>5,739,672</b>	<b>6,181,727</b>
<b>TOTAL TRASH REVENUE</b>	<b>\$4,316,851</b>	<b>\$5,758,300</b>	<b>\$5,832,728</b>	<b>\$74,428</b>	<b>\$5,739,672</b>	<b>\$6,181,727</b>
<b>Operating Expense</b>						
4 Bad Debt Expense: Trash	\$ 10,539	\$ 20,000	14,052	\$ 5,948	\$ 14,620	\$ 18,000
5 Trash Contract Expense	4,137,548	5,183,000	5,516,730	(333,730)	5,185,423	5,451,336
<b>Total Operating Expense</b>	<b>4,148,087</b>	<b>5,203,000</b>	<b>5,530,782</b>	<b>(327,782)</b>	<b>5,200,042</b>	<b>5,469,336</b>
<b>Administrative Expense</b>						
6 General Fund Administrative Expense	308,000	616,000	616,000	-	636,000	703,000
<b>Total Administrative Expense</b>	<b>308,000</b>	<b>616,000</b>	<b>616,000</b>	<b>-</b>	<b>636,000</b>	<b>703,000</b>
<b>Total Expense</b>	<b>4,456,087</b>	<b>5,819,000</b>	<b>6,146,782</b>	<b>(327,782)</b>	<b>5,836,042</b>	<b>6,172,336</b>
<b>Transfers</b>						
7 Property Tax Transfer In	(31,500)	(63,000)	(63,000)	-	159,700	-
<b>Total Transfers</b>	<b>(31,500)</b>	<b>(63,000)</b>	<b>(63,000)</b>	<b>-</b>	<b>159,700</b>	<b>-</b>
<b>TOTAL TRASH EXPENSES AND TRANSFERS</b>	<b>\$4,424,587</b>	<b>\$5,756,000</b>	<b>\$6,083,782</b>	<b>(\$327,782)</b>	<b>\$5,995,742</b>	<b>\$6,172,336</b>
<b>Fund Excess (Deficit)</b>						<b>\$ 9,391</b>

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

**Rubidoux Community Services District  
Water Fund Budget**

	Actual YTD March 2026	Annual Budget 2025/2026 <sup>(1)</sup>	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2026/2027
<b>Operating Income</b>						
1 Sales - Residential	\$ 5,148,714	\$ 7,183,379	\$ 6,883,812	\$ (299,567)	\$ 7,207,371	\$ 7,262,422
2 Sales - Commercial	1,246,908	1,809,021	1,667,112	(141,909)	1,837,742	1,758,803
3 Sales - Late Charges	81,283	97,000	108,378	11,378	93,793	109,000
4 Sales - Service Charges	3,762	5,000	5,016	16	5,070	6,000
5 Sales - Reconnect Charge	31,400	35,000	41,867	6,867	35,300	42,000
6 Sales - Meters	31,871	95,000	42,495	(52,505)	44,845	95,000
7 Sales - Jumper Income	14,600	34,000	14,600	(19,400)	4,600	34,000
<b>Total Operating Income</b>	<b>6,558,539</b>	<b>9,258,400</b>	<b>8,763,280</b>	<b>(495,120)</b>	<b>9,228,720</b>	<b>9,307,225</b>
<b>Other Income</b>						
8 Interest Income	232,077	421,000	309,436	(111,564)	475,502	379,000
9 Miscellaneous Revenue	99,312	10,000	132,416	122,416	19,422	10,000
10 Interest Income: Non-Operational	72,554	129,000	96,738	(32,262)	149,571	96,000
11 Grant Income: Cal OES (LHMP)	-	64,125	43,875	(20,250)	-	-
<b>Total Other Income</b>	<b>403,943</b>	<b>624,125</b>	<b>582,465</b>	<b>(41,660)</b>	<b>644,495</b>	<b>485,000</b>
<b>TOTAL WATER REVENUE</b>	<b>\$ 6,962,481</b>	<b>\$ 9,882,525</b>	<b>\$ 9,345,745</b>	<b>\$ (536,780)</b>	<b>\$ 9,873,215</b>	<b>\$ 9,792,225</b>
<b>Operating Expense</b>						
12 Pump Energy Costs	\$ 354,642	\$ 682,000	\$ 472,856	\$ 209,144	\$ 701,830	\$ 530,000
13 Water Analyses	155,803	188,000	207,737	(19,737)	230,544	218,000
14 Bad Debt Expense: Wtr	14,809	15,000	19,745	(4,745)	14,606	20,000
15 R & M Vehicle	48,422	45,000	64,562	(19,562)	49,377	68,000
16 R & M Equipment, Heavy	41,407	45,000	55,209	(10,209)	42,442	57,000
17 R & M Water System (includes asphalt)	605,701	1,080,000	807,602	272,398	706,258	610,000
18 R & M Office	7,709	14,000	14,000	-	14,370	8,000
19 Operating Expense	265,868	456,000	354,490	101,510	363,789	485,000
20 Op/Maint Wellhd Treat Facility (N03 Plt)	592,456	546,000	789,941	(243,941)	521,597	864,000
21 Operating Expense: Treatment Media	-	1,000,000	-	1,000,000	275,048	1,000,000
22 General Supplies & Expenses	278	8,000	371	7,629	7,170	1,000
23 Bank Service Charges	98,550	139,000	131,400	7,600	134,671	135,000
24 Chemical/Mineral Supplies	21,611	46,000	28,815	17,185	45,383	30,000
25 Regulatory Fee/State	2,381	4,000	3,174	826	5,874	3,000
26 Clothing/Shoe Expense	16,453	19,000	21,937	(2,937)	18,209	23,000
27 Employee Education and Training	23,235	25,000	30,980	(5,980)	45,094	50,000
28 Utilities	2,758	4,000	3,677	323	3,476	4,000
29 Telephone	2,936	5,000	3,915	1,085	4,359	5,000
30 Dues & Subscriptions	4,304	5,000	5,739	(739)	9,234	8,000
31 Licenses & Permits	72,565	38,000	96,753	(58,753)	68,817	38,000
32 Mileage & Conference Expense	-	7,000	-	7,000	3,574	7,000
33 Gasoline Expense	42,604	72,000	56,805	15,195	75,161	59,000
34 Liability Insurance	155,907	152,000	207,876	(55,876)	167,897	152,000
35 Attorney Fees	3,375	5,000	4,500	500	-	5,000
36 Consulting Fees:Grant Support Services	61,245	50,000	81,660	(31,660)	33,581	50,000
37 Consulting Fees:Cost of Svc Study(60%WF/40%SF)	-	-	-	-	2,004	105,000
38 Consulting Fees: Utility/Rate	-	15,000	-	15,000	-	-
39 Consulting Fees:LHMP (75%WF/25%SF)	31,875	71,250	31,875	39,375	30,000	-
40 Consulting Fees: Operator Training/SOPs	-	40,000	-	40,000	5,791	-
41 Consulting Fees: Lead and Copper Service Line Inventory	-	-	-	-	14,175	30,000
42 Consulting Fees: Urban Water Management Plan update	-	84,000	-	84,000	-	20,000
43 Consulting Fees: Drought, Cons., Water Loss/Eff.	-	10,000	-	10,000	-	10,000
44 Consulting Fees: Tank Improvements	-	150,000	-	150,000	-	-
45 Consulting Fees: Water Quality / Hydraulics / Pilot Studies	-	-	-	-	-	150,000
46 Consulting Fees: Emergency and Risk Assessment	-	-	-	-	-	40,000
47 Engineering Fees:WTR	110,454	180,000	147,272	32,728	208,611	200,000
48 Engineering Fees:Master Plans	-	-	-	-	5,635	125,000

## Rubidoux Community Services District Water Fund Budget

	Actual YTD March 2026	Annual Budget 2025/2026 <sup>[1]</sup>	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2026/2027
49 Engineering Fees:Design Manual(50%WF/50%SF)	21,169	33,750	28,225	5,525	-	-
50 Engineering Fees: Cross Connection Ordinance	-	7,500	-	7,500	-	7,500
51 Fleet Tracking(67%WF/33%SF)	2,622	4,000	3,495	505	3,787	4,000
52 Loss Claims	6,860	10,000	9,147	853	1,946	10,000
53 Publication of Public Notices	781	1,000	1,041	(41)	-	1,000
54 Miscellaneous Expense	-	1,000	-	1,000	180	1,000
55 Computer System Support	-	115,000	-	115,000	-	-
56 Computer Misc. and Hardware	-	10,000	-	10,000	35,828	10,000
57 Condition Assessment (75% WF/25% SF)	8,884	25,000	11,845	13,155	13,284	25,000
58 Water Policy Advocacy	-	15,000	-	15,000	-	15,000
<b>Total Operating Expense</b>	<b>2,777,662</b>	<b>5,422,500</b>	<b>3,696,644</b>	<b>1,725,856</b>	<b>3,863,600</b>	<b>5,183,500</b>
<b>Administrative Expense</b>						
59 Salaries Expense	1,711,688	2,075,000	2,416,501	(341,501)	2,517,690	2,501,000
60 Employee Vacation/Sick Accrual Expense	54,527	48,000	64,527	(16,527)	45,234	69,000
61 Payroll Tax Expense	140,742	148,000	198,694	(50,694)	174,006	213,000
62 Health & Retirement Expense	1,056,335	1,199,000	1,342,450	(143,450)	1,397,296	1,436,000
63 Retirement Expense - Excess UAL	-	78,000	-	78,000	-	78,000
64 Workers Comp Insurance	59,839	105,200	79,785	25,415	71,443	81,800
65 General Admin. Expense	587,000	1,174,000	1,174,000	-	1,212,000	1,341,000
<b>Total Administrative Expense</b>	<b>3,610,131</b>	<b>4,827,200</b>	<b>5,275,958</b>	<b>(448,758)</b>	<b>5,417,670</b>	<b>5,719,800</b>
<b>Other Expense</b>						
66 SERIES 1998-Misc. Expense	-	-	1,500	(1,500)	1,500	-
67 MN Plant 17-18 Interest Exp	35,539	77,000	69,194	7,806	76,634	62,000
68 Building Interest Exp	22,693	51,126	45,387	5,739	51,126	39,473
<b>Total Other Expense</b>	<b>58,232</b>	<b>128,126</b>	<b>116,081</b>	<b>12,045</b>	<b>129,260</b>	<b>101,473</b>
<b>Total Expense</b>	<b>6,446,025</b>	<b>10,377,826</b>	<b>9,088,683</b>	<b>1,289,143</b>	<b>9,410,530</b>	<b>11,004,773</b>
<b>Asset Acquisitions</b>						
69 Fleet Replacement	157,306	70,000	70,000	-	-	-
70 Pumps, Valves and Mag Meters	214,812	200,000	214,812	(14,812)	-	200,000
71 IT Upgrades and Implementation	-	60,000	-	60,000	-	15,000
72 SCADA Replacement - Water Portion	339,350	300,000	300,000	-	31,203	300,000
73 Water Vactor	-	-	-	-	-	250,000
74 Forklift / Manlift	-	40,000	40,000	-	-	-
75 Booster Pumps - Ridgeline x 2	17,142	50,000	50,000	-	-	-
76 Other Equipment	-	-	-	-	-	90,000
77 Saas Programs (50%WF/50%SF)	-	-	-	-	-	37,500
<b>Total Asset Acquisitions</b>	<b>728,609</b>	<b>720,000</b>	<b>674,812</b>	<b>45,188</b>	<b>31,203</b>	<b>892,500</b>
<b>Long-Term Debt</b>						
78 Debt Service - MN Plant 17-18 Principal	-	288,000	288,000	-	-	295,002
79 Debt Service - Building Principal	-	188,200	193,910	(5,710)	-	199,825
<b>Total Long-Term Debt</b>	<b>-</b>	<b>476,200</b>	<b>481,910</b>	<b>(5,710)</b>	<b>-</b>	<b>494,827</b>
<b>Transfers</b>						
80 Property Tax Transfer In	(935,000)	(1,870,000)	(1,870,000)	-	-	(2,000,000)
81 Transfer to(from) CIP	-	2,555,000	-	(2,555,000)	-	2,945,000
82 Transfer to(from) CIP Master Plan	-	862,517	862,517	-	-	419,517
<b>Total Transfers</b>	<b>(935,000)</b>	<b>1,547,517</b>	<b>(211,197)</b>	<b>(3,351,286)</b>	<b>-</b>	<b>1,364,517</b>
<b>TOTAL WATER EXPENSES AND TRANSFERS</b>	<b>\$ 6,239,634</b>	<b>\$ 13,121,543</b>	<b>\$ 10,034,208</b>	<b>\$ (2,022,665)</b>	<b>\$ 9,441,732</b>	<b>\$ 13,756,617</b>
<b>ESTIMATED JULY 1, 2026 RESERVE</b>						<b>\$ 8,262,713</b>
<b>ESTIMATED FISCAL YEAR 26/27 EXCESS (DEFICIT)</b>						<b>\$ (3,964,392)</b>
<b>ESTIMATED JUNE 30, 2027 RESERVE</b>						<b>\$ 4,298,321</b>

[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 March 2026	Annual Budget 2025/2026 <sup>[1]</sup>	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2026/2027
<b>Income</b>						
1 Developers EDU Fees: Income	\$ 459,699	\$ 355,400	\$ 459,699	\$ 104,299	\$ 647,936	\$ 763,400
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
5 Grant Income - West Valley	-	-	-	-	-	325,000
<b>TOTAL WATER MASTER PLAN REVENUE</b>	<b>\$ 459,699</b>	<b>\$ 2,667,600</b>	<b>\$ 459,699</b>	<b>\$ 104,299</b>	<b>\$ 647,936</b>	<b>\$ 3,400,600</b>
<b>Expense</b>						
6 Hunter Tank Site (Preliminary Design)	-	\$ 200,000	-	\$ 200,000	-	\$ -
7 Well 25 Project (USBR - Drought (DSP) - Wstrn)	104,552	1,500,000	104,552	1,395,448	-	1,500,000
8 Booster Station (Design)	-	250,000	-	250,000	-	250,000
9 Booster Station (Real Property and Construction)	-	2,000,000	-	2,000,000	-	2,000,000
10 Lennar Tract - Water Transmission Pipeline	-	1,926,858	-	1,926,858	-	1,926,858
11 RO Feasibility Study	-	50,000	-	50,000	-	-
12 Goldenwest Reservoir (Design)	-	150,000	-	150,000	-	40,000
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	-	-	-	-	-	650,000
16 District at JV - Raw Water Pipeline	-	60,000	-	60,000	-	-
<b>Total Expense</b>	<b>104,552</b>	<b>6,421,858</b>	<b>104,552</b>	<b>6,317,306</b>	<b>-</b>	<b>6,651,858</b>
<b>Transfers</b>						
17 Transfer to/(from) Water Fund Unrestricted	-	(862,517)	-	(862,517)	-	(419,517)
<b>Total Transfers</b>	<b>-</b>	<b>(862,517)</b>	<b>-</b>	<b>(862,517)</b>	<b>-</b>	<b>(419,517)</b>
<b>TOTAL WATER CIP EXPENSES AND TRANSFERS</b>	<b>\$ 104,552</b>	<b>\$ 5,559,341</b>	<b>\$ 104,552</b>	<b>\$ 5,454,789</b>	<b>\$ -</b>	<b>\$ 6,232,341</b>
<b>Fund Excess (Deficit)</b>						<b>\$ (2,831,741)</b>

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

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

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

	Actual YTD March 2026	Annual Budget 2025/2026 <sup>[1]</sup>	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2026/2027
<b>Income</b>						
1 Grant Income - USBR - AMI	\$ -	\$ 1,500,000	\$ -	\$ (1,500,000)	\$ -	\$ 1,500,000
<b>TOTAL WATER CAPITAL PROJECT REVENUE</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ (1,500,000)</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>
<b>Expense</b>						
2 Well 4 Rehab	20,646	200,000	20,646	179,354	-	-
3 Well 6 Rehab	-	200,000	-	200,000	-	-
4 Well 8 Rehab	187,706	187,000	130,000	57,000	-	-
5 Well 11 Rehab (Irrigation)	-	100,000	-	100,000	-	-
6 Well 14 Rehab (Irrigation)	-	75,000	-	75,000	-	-
7 Well Rehabs	-	-	-	-	-	300,000
8 District at JV Well Sites/LT Expansion (LT Exansion Lot)	57,706	-	57,706	(57,706)	-	-
9 Annexation Work - Water Pipeline Move (Design)	-	55,000	-	55,000	-	-
10 AMI Project (Grant Funding Approx. 50%)	8,653	3,200,000	30,000	3,170,000	28,184	3,200,000
11 Thompson Plant Fe/Mn Vessel Rehab'	186,066	305,000	250,000	55,000	-	-
12 Reservoir Design - All Four Tanks	-	430,000	-	430,000	-	430,000
13 2026 Regional Geotechnical Report	-	200,000	-	200,000	-	200,000
14 Pipeline Replacement	-	-	-	-	-	200,000
15 JCSD Line Separation	-	-	-	-	-	115,000
<b>Total Expense</b>	<b>460,777</b>	<b>4,952,000</b>	<b>488,352</b>	<b>4,463,648</b>	<b>28,184</b>	<b>4,445,000</b>
<b>Transfers</b>						
16 Transfer to/(from) Water Fund Unrestricted	-	(2,555,000)	-	-	-	(2,945,000)
<b>Total Transfers</b>	<b>-</b>	<b>(2,555,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,945,000)</b>
<b>TOTAL WATER CAPITAL PROJECT EXPENSES AND TRANSFERS</b>	<b>\$460,777</b>	<b>\$2,397,000</b>	<b>\$488,352</b>	<b>\$4,463,648</b>	<b>\$28,184</b>	<b>\$1,500,000</b>
<b>Fund Excess (Deficit)</b>						<b>\$ -</b>

[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 \$ -

**Rubidoux Community Services District  
Sewer Fund Budget**

	Actual YTD March 2026	Annual Budget 2025/2026 <sup>(1)</sup>	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2026/2027
<b>Operating Income</b>						
1 Sales - Sewer	\$ 2,807,576	\$ 3,948,871	\$ 3,795,427	\$ (153,444)	\$ 3,927,637	\$ 4,061,107
<b>Total Operating Income</b>	<b>2,807,576</b>	<b>3,948,871</b>	<b>3,795,427</b>	<b>(153,444)</b>	<b>3,927,637</b>	<b>4,061,107</b>
<b>Other Income</b>						
2 Interest Income	75,562	146,000	100,749	(45,251)	174,879	131,000
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	94,961	(20,039)	144,719	104,000
6 Pretreatment Revenue	2,700	4,000	3,600	(400)	4,900	4,000
7 Grant Revenue	-	21,375	-	(21,375)	-	-
<b>Total Other Income</b>	<b>149,482</b>	<b>290,375</b>	<b>199,310</b>	<b>(91,065)</b>	<b>324,498</b>	<b>243,000</b>
<b>TOTAL SEWER REVENUE</b>	<b>\$2,957,059</b>	<b>\$4,239,246</b>	<b>\$3,994,737</b>	<b>(\$244,509)</b>	<b>\$4,252,135</b>	<b>\$4,304,107</b>
<b>Operating Expense</b>						
8 Energy Costs	43,898	25,000	58,531	(33,531)	20,594	66,000
9 Riverside City Treatment Costs	1,061,346	1,876,000	1,819,450	56,550	1,846,955	2,000,000
10 Industrial Pretreatment Costs	45,047	50,000	60,063	(10,063)	77,286	62,000
11 Lab Fees	-	16,000	-	16,000	5,578	20,000
12 Bad Debt Expense	5,961	8,000	7,948	52	7,439	8,000
13 R & M Equipment	40,766	45,000	54,354	(9,354)	38,656	56,000
14 R & M Sewer System	96,577	49,000	128,769	(79,769)	52,487	133,000
15 R & M Wet Well Wizard	-	-	-	-	-	2,000
16 Hydrowash	305	10,000	407	9,593	70,299	-
17 Operating Expense	54,099	49,000	72,132	(23,132)	18,131	74,000
18 Operating Expense: Video Line Inspection	9,895	100,000	13,193	86,807	-	700,000
19 Telephone	764	1,000	1,018	(18)	1,109	1,000
20 Licenses & Permits	8,249	17,000	10,998	6,002	15,369	11,000
21 Gasoline Expense	17,179	30,000	22,905	7,095	17,819	24,000
22 Liability Insurance	40,691	40,000	54,254	(14,254)	43,820	65,000
23 City Riverside Litigation: Retrial	134,334	150,000	179,112	(29,112)	70,714	150,000
24 Consulting Fees:LHMP (75%WF/25%SF)	10,625	23,750	10,625	13,125	10,000	-
25 Consulting Fees: SSMP	30,848	10,000	41,130	(31,130)	18,300	-
26 Engineering Fees	17,236	9,000	22,981	(13,981)	28,010	24,000
27 Loss Claims	23,662	10,000	31,549	(21,549)	-	10,000
28 Engineering Fees:Master Plans	-	-	-	-	-	125,000
29 Engineering Fees:Design Manual(50%WF/50%SF)	-	81,000	-	81,000	-	10,000
30 Consulting Fees:Cost of Svc Stdy(60%WF/40%SF)	-	-	-	-	-	70,000
31 Jurupa Hills Force Main (Feasibility)	-	20,000	15,000	5,000	27,885	5,000
32 Fleet Tracking(67%WF/33%SF)	1,291	2,000	1,722	278	1,865	2,000
33 Publication of Public Notices	-	1,000	-	1,000	-	1,000
34 Condition Assessment (75% WF/25% SF)	-	5,000	-	5,000	4,428	-
35 Employee Education and Training	630	6,000	840	5,160	6,639	25,000
<b>Total Operating Expense</b>	<b>1,643,400</b>	<b>2,633,750</b>	<b>2,606,981</b>	<b>26,769</b>	<b>2,383,384</b>	<b>3,644,000</b>
<b>Administrative Expense</b>						
36 Salaries Expense	150,256	256,667	212,126	44,541	106,776	275,000
37 Payroll Tax Expense	11,715	19,744	16,539	3,205	7,930	21,154
38 Health & Retirement Expense	11,019	32,083	11,203	20,880	44,905	34,375
39 Retirement Expense - Excess UAL	-	3,000	-	3,000	-	3,000
40 Workman's Compensation Ins.	3,294	6,910	4,391	2,519	2,361	9,902
41 General Admin Expense	349,000	698,000	698,000	-	721,000	798,000
<b>Total Administrative Expense</b>	<b>525,284</b>	<b>1,016,404</b>	<b>942,259</b>	<b>74,145</b>	<b>882,972</b>	<b>1,141,431</b>
<b>Total Expense</b>	<b>\$2,168,684</b>	<b>\$3,650,154</b>	<b>\$3,549,240</b>	<b>\$100,914</b>	<b>\$3,266,356</b>	<b>\$4,785,431</b>

**Rubidoux Community Services District  
Sewer Fund Budget**

	Actual YTD March 2026	Annual Budget 2025/2026 <sup>[1]</sup>	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2026/2027
<b>Asset Acquisitions</b>						
42 Pumps: Various	27,110	50,000	27,110	22,890	-	50,000
43 Regional Muffin Monster	89,732	77,000	89,732	(12,732)	-	-
44 SCADA Replacement	5,820	200,000	5,820	194,180	-	200,000
45 Wet Well Wizard	135,872	150,000	135,872	14,128	-	-
46 Air Scrubber	-	50,000	-	50,000	-	50,000
47 Electrical Universal Connections	-	25,000	-	25,000	-	25,000
48 Other Sewer Equipment	47,001	30,000	47,001	(17,001)	-	185,000
49 Saas Programs (50%WF/50%SF)	-	-	-	-	-	22,500
<b>Total Asset Acquisitions</b>	<b>305,535</b>	<b>582,000</b>	<b>305,535</b>	<b>276,465</b>	<b>-</b>	<b>532,500</b>
<b>Transfers</b>						
50 Allocation - Net Property Tax Revenues - Sewer	(375,000)	(750,000)	(750,000)	-	(425,000)	(500,000)
51 Transfer to Sewer CIP	-	1,641,250	-	1,641,250	-	567,806
<b>Total Transfers</b>	<b>(375,000)</b>	<b>891,250</b>	<b>(750,000)</b>	<b>1,641,250</b>	<b>(425,000)</b>	<b>67,806</b>
<b>TOTAL SEWER EXPENSES AND TRANSFERS</b>	<b>\$2,099,219</b>	<b>\$5,123,404</b>	<b>\$3,104,775</b>	<b>\$2,018,629</b>	<b>\$2,841,356</b>	<b>\$5,385,737</b>

ESTIMATED JULY 1, 2026 RESERVE \$ 3,772,446

\$ (884,158) ESTIMATED FISCAL YEAR 26/27 EXCESS (DEFICIT) \$ (1,081,630)

ESTIMATED JUNE 30, 2027 RESERVE \$ 2,690,816

[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 March 2026	Annual Budget 2025/2026 <sup>[1]</sup>	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2026/2027
<b>Income</b>						
1 Developers EDU Fees: Income	\$ 321,137	\$ 1,081,600	\$ 321,137	\$ (760,463)	\$ 462,956	\$ 743,600
2 Avalon Swap	-	-	-	-	-	650,000
<b>TOTAL SEWER MASTER PLAN REVENUE</b>	<b>\$ 321,137</b>	<b>\$ 1,081,600</b>	<b>\$ 321,137</b>	<b>\$ (760,463)</b>	<b>\$ 462,956</b>	<b>\$ 1,393,600</b>
<b>Expense</b>						
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
<b>Total Expense</b>	<b>-</b>	<b>650,000</b>	<b>-</b>	<b>650,000</b>	<b>280</b>	<b>700,000</b>
<b>Transfers</b>						
6 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>\$ 650,000</b>	<b>\$ -</b>	<b>\$ 650,000</b>	<b>\$ 280</b>	<b>\$ 700,000</b>
<b>Fund Excess (Deficit)</b>						<b>\$ 693,600</b>

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

Estimated July 1, 2026 MAINLINE (CAPACITY / MP) RESERVE	\$ 3,753,318
ESTIMATED FISCAL YEAR 26/27 EXCESS (DEFICIT)	\$ 693,600
Estimated June 30, 2027 MAINLINE (CAPACITY / MP) RESERVE	<u>\$ 4,446,918</u>

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

	Actual YTD March 2026	Annual Budget 2025/2026 <sup>[1]</sup>	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2026/2027
<b>Income</b>						
1 Sales Sewer Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL SEWER CAPITAL PROJECT REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense</b>						
2 Jurupa Hills Force Main	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 410	\$ -
3 Belltown Lift Station Rehab (Design)	-	-	-	-	44,250	-
4 Belltown Lift Station Rehab (Construction)	-	2,200,000	-	2,200,000	-	800,000
5 VFD Motors	-	-	-	-	-	200,000
6 Sewer System Rehab	-	-	-	-	-	100,000
<b>Total Expense</b>	<b>-</b>	<b>2,250,000</b>	<b>-</b>	<b>2,250,000</b>	<b>44,661</b>	<b>1,100,000</b>
<b>Transfers</b>						
7 Transfer to/(from) Sewer Fund Unrestricted	-	(1,641,250)	-	(1,641,250)	-	(567,806)
<b>Total Transfers</b>	<b>-</b>	<b>(1,641,250)</b>	<b>-</b>	<b>(1,641,250)</b>	<b>-</b>	<b>(567,806)</b>
<b>TOTAL SEWER CAPITAL PROJECT EXPENSES AND TRANSFERS</b>	<b>\$ -</b>	<b>\$ 608,750</b>	<b>\$ -</b>	<b>\$ 608,750</b>	<b>\$ 44,661</b>	<b>\$ 532,194</b>
<b>Fund Excess (Deficit)</b>						<b>\$ (532,194)</b>

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

ESTIMATED JULY 1, 2026 Capital Reserve	\$ 532,194
ESTIMATED FISCAL YEAR 26/27 EXCESS (DEFICIT)	\$ (532,194)
ESTIMATED JUNE 30, 2027 RESERVE	<u>\$ -</u>

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

	Actual YTD March 2026	Annual Budget 2025/2026 <sup>[1]</sup>	Projected Year End 2025/2026	Favorable (Unfavorable) Variance	Audited 2024/2025	Adopted Budget 2026/2027
<b>Operating Expense</b>						
1 Admin/Field Bldg. Proj.	\$ -	\$ 823,580	\$ -	\$ 823,580	\$ -	\$ 858,372
<b>Total Operating Expense</b>	<u>-</u>	<u>823,580</u>	<u>-</u>	<u>823,580</u>	<u>-</u>	<u>858,372</u>
<b>Transfers</b>						
2 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>\$ 823,580</u>	<u>\$ -</u>	<u>\$ 823,580</u>	<u>\$ -</u>	<u>\$ 858,372</u>
<b>Fund Excess (Deficit)</b>						<b>\$ (858,372)</b>

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

<b>ESTIMATED JULY 1, 2026 FIELD/ADMIN RESERVE</b>	<b>\$ 858,372</b>
<b>ESTIMATED FISCAL YEAR 26/27 EXCESS (DEFICIT)</b>	<b>\$ (858,372)</b>
<b>ESTIMATED JUNE 30, 2027 FIELD/ADMIN RESERVE</b>	<b>\$ -</b>