

Rosamond Community Services District Proposed Annual Operating Budget FY 2009-2010	Additional Information	Undesignated	Business Type Activities			Governmental Activities			Proposed 2009-2010 Budget	% of Revenue	2008-2009 Budget	% Change from 2008-2009	Preliminary Actual 2008-2009
		Undesignated Revenue	Water	Sewer	Street Lighting	Landscape and Lighting Assessment District	Recreation	Park Maintenance					
Service Charges	Includes Increased rates beginning in Oct		878,490	1,437,354	68,000			0	2,383,844	38.7%	3,600,895	10.3%	3,322,601
Usage Charges	For 2009-2010 the Usage will be segregated from the base user rates that are charged.		1,527,390	60,984					1,588,374	25.8%			0
User Fees (Pool)	Rec swim, punch cards, gift certificate, coupons, all rentals, drop-in programs		-	-	-		20,000	0	20,000	0.3%	19,900	0.5%	28,134
Park & Rec Programs	All P&R classes (excludes IC classes), weekly programs, special events		-	-	-		5,000	0	5,000	0.1%	20,070	-75.1%	10
Recreation Program - Contractor	New category for Independent Contractors Programs		-	-	-		10,000	0	10,000	0.2%	5,500	81.8%	8,652
County Service Area \$	Fees from County for Williford Park and CSA63-4, CSA63.6		-	-	-			229,000	229,000	3.7%	45,000	408.9%	166,071
Fee Waiver revenue			-	-	-		5,000	0	5,000	0.1%	5,000	0.0%	0
Property Tax / Assessments	Reduce by 8% for anticipated State draw of funds to meet State budget needs.		-	-	-	23,580	142,600	142,600	308,780	5.0%	290,347	6.3%	313,012
Sale of Water (Bulk, Construction, Inventory)	Sales of Construction Water or other Water or Water Rights - S.L. Louis Construction 15,000 gal/Day 9 Months -Par Electric 85,000 Gal/Day for 11 months		252,298	-	-			0	252,298	4.1%	33,000	664.5%	12,723
Late Charges (2% of Svc Chg)			17,570	28,747	-			0	46,317	0.8%	70,626	-34.4%	63,123
New Service Installation			3,500	3,200	-			0	6,700	0.1%	8,000	-16.3%	5,430
Annexation Fees			1,000	1,000	-			0	2,000	0.0%	4,000	-50.0%	86
Plan Chk/Will Serve/Inspect			3,000	3,000	-			0	6,000	0.1%	20,000	-70.0%	74,267
Administration/Reconnection			20,000	20,000	-			0	40,000	0.6%	40,000	0.0%	36,175
Total Operating Revenue			2,703,247	1,554,285	68,000	23,580	182,600	371,600	4,903,313	79.6%	4,162,338		4,030,284
Rent	Praise Inn Rental \$1033*12 Mo Land Lease @400 Mo - 9 Mo	\$15,996							\$15,996	0.3%	19,800	-19.2%	13,696
Interest income	LAIF and CD interest earned		19,200	120,000	3,456			0	\$142,656	2.3%	100,000	42.7%	118,185
Grants			-	-	-		2,000	0	\$2,000	0.0%	0		0
Miscellaneous income	-Sewage Dumping Independent Companies \$15,000/Mo = \$180,000 -Rio Tinto Water 325*200=\$65,000 -Rio Tinto Conservation 325*100=\$32,500		97,500	180,000	-			0	\$277,500	4.5%	52,000	433.7%	155,727
Miscellaneous income	-Road Base Sales \$20,000 -Rebate from State for Prop 1-C Housing -\$400,000 85 Units 1st Qtr Need Confirmation on fund usage -Rebate from State for Prop 1-C Housing -\$300,000 71 units 3rd Qtr Need Confirmation on fund usage -RV Donations -\$2500 -Parks Other Misc Parks Rev 2500	\$720,000					5,000	0	\$725,000	11.8%	650,000	11.5%	0
Revenue Allocations	To allocate revenues not designated by funds	(\$735,996)	389,378				173,309	173,309	\$0	0.0%			
TOTAL OTHER REVENUE		\$0	\$506,078	\$300,000	\$3,456	\$0	\$180,309	\$173,309	\$1,163,152	18.9%	\$821,800	41.5%	287,608
Transfer from Reserve	Operating Reserves (Loan to Parks from Water&Sewer Funds of will be required)	0	0	(145,900)	(3,456)	0	131,125	114,922	96,692	1.6%	949,962	-89.8%	1,540,440
TOTAL REVENUE		0	3,209,326	1,708,385	68,000	23,580	494,034	659,831	6,163,156	100.0%	5,934,100	3.9%	5,858,332

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			.60	.25									
Salaries and Wages (Includes New Positions, Estimated Step Increases and No COLA)			-	-	-			0					
	Includes new positions: Engineer - Beginning 2nd Qtr 2009 Engineering Assistant - 3rd Qtr 2010 Pool Season Lifeguards Public Works CSA Part Time Positions Not Included: -Property Coordinator -Public Works -1 full time and 1 part time position -Part Time Admin												
Salaries			1,104,916	678,972	-		310,839	314,984	2,409,712		2,317,886	4.0%	2,262,013
Directors Pay (\$147 per Mt)			31,752	13,230	-		3,969	3,969	52,920		57,259	-7.6%	41,840
Payroll Tax Expense			88,012	53,926	-		26,212	25,346	193,496		179,720	7.7%	190,671
Employee Insurance	Full District Paid		212,808	131,566	-		24,310	57,946	426,630		426,447	0.0%	401,790
Worker's Compensation			41,837	21,000	-		9,245	16,840	88,921		87,047	2.2%	67,213
Other benefits (Education)			-	-	-			0	-		0		0
PERS Contribution	.12447% - plus 1% District paid in 1st Qtr		131,109	82,497	-		18,141	37,356	269,104		336,326	-20.0%	332,345
Less Capitalized Labor/Benefits	Estimated		(167,000)	(33,000)	-			0	(200,000)		(290,100)	-31.1%	(187,995)
Total Salaries & Wages			1,443,435	948,191	-	-	392,716	456,441	3,240,783	52.6%	3,114,587	4%	3,107,877

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Direct Operating Expenses			-	-	-				0					
Meters	Meter Repairs/Replacement		7,000	1,200	-				0	8,200	7,000	17.1%	(3,312)	
Engineering	Parks -Developing RFP/RFB assistance, designing services		-	-	-				0	-	3,500	-100.0%	4,175	
Electricity expense	Electrical service for Parks, Wells, STP		216,000	153,000	68,000	23,580	3,000	12,000	475,580	475,580	307,000	54.9%	362,299	
Utilities - Phones, Gas, Trash	Nextel Phones , Gas,Trash for Operations		6,500	8,000	-		300	700	15,500	15,500	10,000	55.0%	21,605	
Water	Water for Parks - Includes CSA63.4,63.6		-	-	-			80,000	80,000	80,000	60,240	32.8%	57,329	
Equipment Leases	Vac Truck		6,607	59,465	-				66,072	66,072	67,690	-2.4%	72,796	
Operating Expenses	Misc to meet regulations - Pool, Wells, etc		20,000	18,000	-		1,000	0	39,000	39,000	6,500	500.0%	51,532	
Purchased Water	Water purchased from AVEK or other sources to supplement production - Includes dry year inventory usage		300,000	-	-			0	300,000	300,000	460,000	-34.8%	388,849	
Program refunds expense			-	-	-		250	0	250	250	350	-28.6%	0	
Fee Waiver expense			-	-	-		5,000	0	5,000	5,000	5,000	0.0%	0	
Billing Expense			21,000	14,000	-			0	35,000	35,000	0	0.0%	0	
Operating Supplies			26,000	12,000	-			0	38,000	38,000	0	0.0%	1,420	
Security Services	Security guards for Parks and WWTP		-	-	-			0	-	-	35,160	-100.0%	4,776	
Recreation Supplies <small>(Was Parks and Rec)</small>	Storage container, Start Smart kits, portable PA set, tables & chairs, games, sport equipment, awards, etc.		-	-	-		10,000	0	10,000	10,000	30,000	-66.7%	3,566	
Parks Supplies and Maintenance	Landscaping, irrigation, fertilizer, weed abatement, paint, power & hand tools, signage, etc.		-	-	-			33,000	33,000	33,000	25,200	31.0%	32,064	
Pool Supplies and Maintenance	Chlorine, Acid, Shock, O-rings, lubricant, valves, poles, vacuum heads, etc.		-	-	-			25,000	25,000	25,000	7,600	228.9%	24,148	
Independent Contractor Expense	Fees paid to instructors of Rec programs		-	-	-		3,000	0	3,000	3,000	3,300	-9.1%	5,630	
Safety Supplies & Training	Hard Hats, Gloves, Harnesses and other as needed		3,250	10,000	-			2,000	15,250	15,250	6,200	146.0%	2,420	
System Repair & Maintenance			250,000	135,000	-			1,000	386,000	386,000	285,000	35.4%	338,709	
Systems Tests	Monitoring Wells, Various Water Tests		42,500	9,400	-			1,000	52,900	52,900	42,000	26.0%	18,553	
Uniforms			7,200	3,000	-		500	500	11,200	11,200	17,590	-36.3%	11,593	
Auto and Truck Expense	Fuel and Maintenance of Company Vehicles		45,000	30,000	-		5,500	3,500	84,000	84,000	90,000	-6.7%	56,886	
TOTAL DIRECT EXPENSES			951,057	453,065	68,000	23,580	28,550	158,700	1,682,952	27.3%	1,469,330	13%	1,455,038	

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General & Administrative Expenses			-	-	-									
Accounting consultants	Audit		15,000	15,000	-			1,500	1,500	33,000		30,000	10.0%	29,087
Public Affairs	AV Chamber, GAVEA, AVBOT,KEOC , BIA-AV/SE Kern+ 15K for travel to meetings, Sacramento or other public affairs activities.		15,600	6,500	-			1,950	1,950	26,000		26,000	0.0%	24,366
Information Systems Consultants			-	-	-				0	-		0		0
Legal Fees	Not including adjudication legal fees		60,000	25,000	-			7,500	7,500	100,000		200,000	-50.0%	141,710
Adjudication	Based on 6 month stay of legal proceedings Legal fees meetings and other related expenses		100,000	-	-				0	100,000		120,000	-16.7%	196,664
Outside Services	Rosamond Specific Plan - \$20,000 Urban Water Mgmt Plan - \$10,000 Other Misc - \$50,000		56,000	24,000	-				0	80,000		165,000	-51.5%	151,122
Conservation Program	Advertisement, Fairs, Contest Prizes		89,500	-	-				0	89,500		30,000	198.3%	34,448
Advertising/Promotion	Customer Confidence Report, General District Advertising, Misc letters to customers. Public Relations		14,400	6,000	-			10,000	0	30,400		11,000	176.4%	7,406
Bad Debt Expense	Uncollectible User Fees		12,000	5,000	-				0	17,000		7,000	142.9%	18,467
Bldg & Grounds Maintenance	Maintenance for 3179 35th St. West (Mats, cleaning etc) and Pool building?		12,000	25,000	-				5,000	42,000		8,300	406.0%	40,641
Computer Hardware	Upgrade and Replacments for PC's/Printers New Server,Drives, Memory etc.		45,056	18,773	-			2,000	9,264	75,093		70,000	7.3%	8,834
Computer Software	MOMs Upgrades and Training - Possible Additions - Fixed Assets, Inventory, PO, Direct Deposit,Foundation, Multi Company GIS Software AutoCad, Microsoft -Various, Adobe, other Misc software. For 2009-2010 Included in Licenses		-	-	-			0	0	-		44,000	-100.0%	4,454
IT Supplies			1,809	754	-			200	252	3,015				
Computer Services/Consulting	Web Maintenance IT Support Services - 25,000		28,130	11,721	-			4,020	3,013	46,884		6,500	621.3%	28,799
Computer Licenses and Software	Misc Microsoft, Adobe, etc. Virus Protection		17,998	7,499	-			2,857	1,643	29,997		19,000	57.9%	19,179
Donations Expense			720	300	-			180	0	1,200		1,650	-27.3%	(3,026)
Election Expenses	For BOD Elections- Nov 2008 (Incl in Office Exp 2007-2008)		-	-	-				0	-		13,000	-100.0%	
Dues & Subscriptions	Memberships and Publication Subscriptions		18,000	3,989	-			1,000	500	23,489		18,270	28.6%	19,700
Recruitment	Engineer/ Admin Asst/ Lifeguards		2,400	1,000	-			600	0	4,000		31,200	-87.2%	14,355
Pre-Employment Costs	Bkgrd Checks, Fingerprinting, Physicals		365	365	-			4,000	0	4,730		10,450	-54.7%	5,520
Employee Retention	Holiday Party, Employee Incentives, Summer Party		3,855	3,855	-			522	1,218	9,450		11,700	-19.2%	12,454
Education -Conferences, Seminars Certification			33,000	18,058	-			3,400	850	55,308		66,641	-17.0%	52,051
Resource Material	Books, CDs and other Resource Material		2,000	2,200	-			250	0	4,450		5,000	-11.0%	3,248
Director Training/Seminars	Based on Maximun Per Policy for 5 Directors		8,300	8,300	-			2,075	2,075	20,750		30,750	-32.5%	12,142
Equipment leasing/rental	Trailer Rent Park Trailer - Rent		16,000	15,000	-			6,840	0	37,840		35,429	6.8%	45,781
Insurance - - Liability			32,500	26,000	-			3,900	2,600	65,000		65,000	0.0%	67,579
Information Bulletins	Monthly Newsletters to Customers (Now included in Adv)		1,200	500	-			500	0	2,200		2,200	0.0%	5,438
Office Expense	General office supplies		37,000	6,000	-			8,000	2,000	53,000		102,500	-48.3%	103,010
Office Furniture & Equipment	Desks, Chairs etc to Replace Existing or to Provide Furniture for New Positions.		3,500	2,500	-			1,600	400	8,000		5,000	60.0%	17,136

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Security	ADT Office Monitoring		-	1,200	-			0	1,200		3,000	-60.0%	6,252	
Emergency Preparedness	Portable Water Tanks		9,000	3,750	-		675	2,250	15,675		20,000	-21.6%	4,529	
Utilities	For Admin, Operations, Engineering and Parks Buildings - Electricity, Water, Trash, Phones, Gas		25,000	18,240	-		4,400	1,100	48,740		48,000	1.5%	49,292	
Rewards	For Vandalism		1,500	625	-			375	2,500		2,500	0.0%	0	
Interest Expense	Interest for Building Loan Interest on Zion Loan Interest for Water Banking Interest for Park Loan		153,000	50,000	-		4,800	1,200	209,000		141,093	48.1%	174,912	
Discounts											0		(133)	
TOTAL GENERAL & ADMIN EXPENSES		0	814,833	307,129	0	0	72,769	44,690	1,239,421	20.1%	1,350,183	-9%	1,295,417	
Total Salaries/Direct/G&A			3,209,326	1,708,385	68,000	23,580	494,034	659,831	6,163,156	1	5,934,100	3.9%	5,858,332	
Net Surplus/(Deficit)			(0)	145,900	3,456	0	(131,125)	(114,922)	(96,692)		(949,962)		(1,540,440)	
Debt Service Payments	Building Loan Repayment of Interfund Loan		176,000	86,000					262,000					
JPA Maintenance Costs			140,000											
Capital Replacement	Meter Replacment 50K WWTP Upgrades 12K Astoria, Orange, Elm, Oak Replacement Water Lines 1,135,000		1,185,000	12,000					1,197,000					
Total Capital Replacement and Debt Service			1,501,000	98,000				0	1,599,000					
Transfers from Reserves			(1,501,000)	47,900	3,456		(131,125)	(114,922)	(1,695,692)					
Capital Improvements	WWTP Green Zone \$50,000 SRWB Fees \$1,000,000 Wells 10-11 \$1,500,000 United St/Rosamond Cased Crossing \$145,000		2,645,000	50,000					2,695,000					