

	Water	Sewer	Street Lighting	LLAD # 2	Park	Park Maintenance	Sum of Adjusted 17-18 Budget
Total Revenue	4,261,568	3,338,988	80,387	164,534	366,627	28,022	8,240,126
Operating Revenue	4,211,068	3,284,488	77,006	164,534	144,860	-	7,881,956
Customer Service Charges	2,205,000	2,650,000	76,000				4,931,000
Customer Usage Charges	1,799,000	72,000					1,871,000
Internal Service Charges	10,000						10,000
Internal Usage Charges	6,000						6,000
User Fees					8,000		8,000
County Service Area					114,200		114,200
Bulk Water Sales/Construction Water	15,000						15,000
Late Charges/Bank Charges	68,000	40,000	1,000				109,000
New Service Installation							-
Plan Check/Will Serve/Inspection Fees	2,400	2,400					4,800
Administration/Reconnection	84,375	15,125					99,500
Rent					16,200		16,200
Interest Income	17,043	119,713	6	534	3,460	-	140,756
Miscellaneous Income	4,250	4,250					8,500
Property Tax/Assessments				164,000			164,000
Designated Revenue		381,000			3,000		384,000
Discretionary Revenue			3,381		221,703	27,716	252,800
Miscellaneous Income							-
Property Tax/Assessments			3,381		221,703	27,716	252,800
Restricted Revenue	50,500	54,500	-	-	64	306	105,370
User Fees							-
System Connection Fees	34,000	16,000					50,000
Conservation Fees	16,500	38,500					55,000
Quimby Fees							-
Grants	-	-	-	-	-	-	-
LAIIF Interest					64	306	370
Total Expenses	(4,084,163)	(2,928,365)	(101,395)	(66,740)	(495,236)	(28,022)	(7,703,921)
Personnel Expenses	(1,218,863)	(777,957)			(140,957)	-	(2,137,777)
Salaries	(734,275)	(425,370)			(90,166)	-	(1,249,811)
Overtime Pay	(10,500)	(17,600)			(900)	-	(29,000)
Oncall/Pager Pay	(8,678)	(3,172)			-	-	(11,850)
Degree/Certification Pay	(26,345)	(3,126)			(2,773)	-	(32,244)
Holiday Pay	(39,725)	(22,404)			(2,155)	-	(64,284)
Vacation Pay	(52,065)	(30,883)			(6,052)	-	(89,000)
Sick Pay	(25,740)	(15,268)			(2,992)	-	(44,000)
Directors Pay	(26,460)	(26,460)			-	-	(52,920)
Payroll Tax Expense	(72,676)	(42,740)			(11,053)	-	(126,469)
Health Insurance	(260,201)	(128,001)			(12,514)	-	(400,716)
Workers Compensation	(18,402)	(8,814)			(1,888)	-	(29,104)
Other Benefits (Education Reimburse)	-	-			-	-	-
PERS Contribution	(88,371)	(54,844)			(10,464)	-	(153,679)
Less Capitalized Labor/Benefits	144,575	725			-	-	145,300
Direct Operating Expenses	(526,284)	(395,430)	(83,075)	(11,093)	(82,392)	-	(1,098,274)
Meters							-
Engineering	(8,970)	(1,030)					(10,000)
Electricity Expense	(191,484)	(121,896)	(81,345)	(11,093)			(405,818)
Utilities - Water					(25,000)		(25,000)

	Water	Sewer	Street Lighting	LLAD # 2	Park	Park Maintenance	Sum of Adjusted 17-18 Budget
Utilities - Other Than Water	(6,188)	(9,308)			(2,830)		(18,326)
Equipment Leases	(13,130)	(15,248)					(28,378)
Operating Expenses	(2,315)	(26,899)			(562)		(29,776)
Purchased Water	(50,000)						(50,000)
Billing Expense	(37,836)	(6,113)	(1,730)				(45,679)
Operating Supplies	(5,980)	(906)					(6,886)
Parks Supplies & Maintenance					(35,000)		(35,000)
Pool Supplies & Maintenance					(15,000)		(15,000)
Security Services							-
Safety Supplies & Training	(6,845)	(6,845)					(13,690)
System Repair & Maintenance	(148,500)	(172,500)			(4,000)		(325,000)
System Tests	(33,370)	(16,630)					(50,000)
Uniforms	(5,015)	(3,940)					(8,955)
Auto & Truck Expense	(16,651)	(14,115)					(30,766)
Banked Water Expense							-
General and administrative	(866,722)	(1,087,491)	(18,320)	(55,647)	(223,514)	(28,022)	(2,279,716)
Accounting Consultants	(104,000)	(98,400)	(12,300)	(12,000)	(23,300)	-	(250,000)
Public Affairs	(14,485)	(14,385)	-	-	(580)	-	(29,450)
Legal Fees	(129,820)	(107,820)	-	-	(22,050)	-	(259,690)
Adjudication	(22,900)	-	-	-	-	-	(22,900)
Outside Services	(108,225)	(117,025)	-	(42,925)	(79,891)	-	(348,066)
Conservation Program	(17,200)	-	-	-	-	-	(17,200)
Advertising/Promotion	(100)	(100)	-	-	(20)	-	(220)
Bad Debt Expense	(637)	(996)	-	-			(1,633)
Building & Grounds Maintenance	(14,870)	(12,770)	-	-	(1,650)	-	(29,290)
Security Services	(3,500)	(3,500)	-	-	(500)	-	(7,500)
Computer Hardware	(2,300)	(2,900)	-	-	-	-	(5,200)
Computer Software	(6,750)	(3,300)	-	-	(710)	-	(10,760)
Computer Services/Consulting	(38,135)	(38,975)	-	-	(350)	-	(77,460)
Computer Licenses & Software	(7,300)	(5,970)	(490)	-	(490)	-	(14,250)
Election Expense	-	-	-	-	-	-	-
Dues & Subscriptions	(57,770)	(11,500)	-	-	(540)	-	(69,810)
Recruitment	(150)	(150)	-	-	-	-	(300)
Employment Costs	(1,650)	(2,400)	-	-	(400)	-	(4,450)
Employee Retention	(600)	(550)	-	-	-	-	(1,150)
Education - Conferences & Seminars	(8,110)	(4,960)	-	-	(400)	-	(13,470)
Training/Certification	(2,950)	(400)	-	-	-	-	(3,350)
Resource Material	(250)	-	-	-	-	-	(250)
Director Training/Seminars	(14,900)	(3,950)	-	-	(150)	-	(19,000)
Insurance - Liability	(61,930)	(40,041)	-	-	(4,449)	-	(106,420)
Office Expense	(14,556)	(13,786)	(1,838)	-	(800)	-	(30,980)
Office Supplies	(3,470)	(3,270)	-	-	-	-	(6,740)
Business Expense	(16,370)	(9,770)	(155)	-	(1,000)	-	(27,295)
Office Furniture & Equipment	(2,000)	(2,600)	-	-	(250)	-	(4,850)
Emergency Preparedness	(2,220)	(2,220)	-	-	-	-	(4,440)
Utilities	(14,220)	(10,720)	-	-	(700)	-	(25,640)
Principal Expense	(158,170)	(427,908)	(3,381)	(692)	(81,536)	(27,127)	(698,814)
Interest Expense	(37,184)	(147,125)	(156)	(30)	(3,748)	(895)	(189,138)
Discounts							-

	Water	Sewer	Street Lighting	LLAD # 2	Park	Park Maintenance	Sum of Adjusted 17-18 Budget
Depreciation Expense - Noncash	(1,472,294)	(667,487)			(48,373)		(2,188,154)
Depreciation Expense - Noncash	(1,472,294)	(667,487)			(48,373)		(2,188,154)
CIP Write-Off							-
CIP Write-Off							-
Net Operating Surplus (Deficit)	177,405	410,623	(21,008)	97,794	(128,609)	-	536,205
LESS: Capital Projects	(265,000)	(155,000)	-	-	(24,000)	-	(444,000)
ADD: Transfer from Reserve							
Restricted	(50,500)	(54,500)	-	-	(64)	(306)	(105,370)
Assigned	(368,074)	(166,872)	-	-	(12,093)	-	(547,039)
Unrestricted	(598,052)	(534,866)	-	(76,786)	128,486	306	(1,080,912)
TRANSFERS:							
To Street Lighting Fund			21,008	(21,008)			-
To Water Fund							-
Adjustments:							
75% Depreciation Add Back	1,104,221	500,615	-	-	36,280	-	1,641,116
Increase (Decrease) in Net Position	-	-	-	-	-	-	-
Beginning Fund Balance (Audited)	24,241,610	16,487,706	(83,732)	19,913	(1,549,510)	(287,634)	38,828,353
Available Fund Balance (Budget 2016-2017)	24,241,610	16,487,706	(83,732)	19,913	(1,549,510)	(287,634)	38,828,353

**Rosamond Community Services District
Five Year Overview
Proposed Capital Budget**

Project #	Fund	Project	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Total
Water Projects								
01181	W	Water Storage Tank	60,000	850,000	90,000	-	-	1,000,000
01182	W	United Street Mainline	-	150,000	450,000	-	-	600,000
01183	W	Asbestos Replacement	150,000	750,000	600,000	-	-	1,500,000
01184	W	Dump Truck	30,000	-	-	-	-	30,000
01185	W	Crew Truck	25,000	-	-	-	-	25,000
Sewer Projects								
02181	S	Dump Truck	30,000	-	-	-	-	30,000
02182	S	Crew Truck	25,000	-	-	-	-	25,000
02183	S	Skip Scraper	40,000	-	-	-	-	40,000
02184	S	Vacuum Truck	60,000	60,000	60,000	60,000	60,000	300,000
Park Projects								
05181	P	Irrigation Line Replacement	12,000	-	-	-	-	12,000
05182	P	Pool Recoat	12,000	-	-	-	-	12,000
05191	P	Pool Bathroom Remodel	-	25,000	-	-	-	25,000
05192	P	Playground Sand Replacement	-	3,000	-	-	-	3,000
05193	P	Tennis Court Recoat	-	22,000	-	-	-	22,000
05194	P	Tennis Nets and Posts	-	1,400	-	-	-	1,400

**Rosamond Community Services District
Five Year Overview
Proposed Capital Budget**

Project #	Fund	Project	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Total
05195	P	Basketball Court Recoat	-	22,000	-	-	-	22,000
05196	P	Pool Recoat	-	52,000	-	-	-	52,000
05197	P	Parking Lot Recoat and Stripe	-	25,000	-	-	-	25,000
05198	P	Outside Bathroom Remodel	-	25,000	-	-	-	25,000
05199	P	Drinking Fountain Replacement	-	10,000	-	-	-	10,000
05201	P	Hydroseeding	-	-	20,000	-	-	20,000
05202	P	Park Landscaping	-	-	15,000	45,000	-	60,000
		Totals	444,000	1,995,400	1,235,000	105,000	60,000	3,839,400
		Total by Fund						
	W	Water	265,000	1,750,000	1,140,000	-	-	3,155,000
	S	Sewer	155,000	60,000	60,000	60,000	60,000	395,000
	SL	Street Lighting	-	-	-	-	-	-
	P	Parks	24,000	185,400	35,000	45,000	-	289,400
		Total	444,000	1,995,400	1,235,000	105,000	60,000	3,839,400

**Rosamond Community Services District
FY 2017-2018
Proposed Capital Budget**

Project #	Fund	Project	Fiscal Year 2017-18	Total
Water Projects				
01181	W	Water Storage Tank	60,000	60,000
01182	W	United Street Mainline	-	-
01183	W	Asbestos Replacement	150,000	150,000
01184	W	Dump Truck	30,000	30,000
01185	W	Crew Truck	25,000	25,000
Sewer Projects				
02181	S	Dump Truck	30,000	30,000
02182	S	Crew Truck	25,000	25,000
02183	S	Skip Scraper	40,000	40,000
02184	S	Vacuum Truck	60,000	60,000
Park Projects				
05181	P	Irrigation Line Replacement	12,000	12,000
05182	P	Pool Cover	12,000	12,000
Totals			444,000	444,000
Total by Fund				
	W	Water	265,000	265,000
	S	Sewer	155,000	155,000
	SL	Street Lighting	-	-
	P	Parks	24,000	24,000
Total			444,000	444,000

**Rosamond Community Services District
FY 2018-2019
Proposed Capital Budget**

Project #	Fund	Project	Fiscal Year 2018-19	Total
Water Projects				
01181	W	Water Storage Tank	850,000	850,000
01182	W	United Street Mainline	150,000	150,000
01183	W	Asbestos Replacement	750,000	750,000
Sewer Projects				
02184	S	Vacuum Truck	60,000	60,000
Park Projects				
05191	P	Pool Bathroom Remodel	25,000	25,000
05192	P	Playground Sand Replacement	3,000	3,000
05193	P	Tennis Court Recoat	22,000	22,000
05194	P	Tennis Nets and Posts	1,400	1,400
05195	P	Basketball Court Recoat	22,000	22,000
05196	P	Pool Recoat	52,000	52,000
05197	P	Parking Lot Recoat and Stripe	25,000	25,000
05198	P	Outside Bathroom Remodel	25,000	25,000
05199	P	Drinking Fountain Replacement	10,000	10,000
		Totals	1,995,400	1,995,400
Total by Fund				
	W	Water	1,750,000	1,750,000
	S	Sewer	60,000	60,000
	P	Parks	185,400	185,400
		Total	1,995,400	1,995,400

**Rosamond Community Services District
FY 2019-2020
Proposed Capital Budget**

Project #	Fund	Project	Fiscal Year 2019-20	Total
Water Projects				
01181	W	Water Storage Tank	90,000	90,000
01182	W	United Street Mainline	450,000	450,000
01183	W	Asbestos Replacement	600,000	600,000
Sewer Projects				
02184	S	Vacuum Truck	60,000	60,000
Park Projects				
05201	P	Hydroseeding	20,000	20,000
05202	P	Park Landscaping	15,000	15,000
Totals			1,235,000	1,235,000
Total by Fund				
	W	Water	1,140,000	1,140,000
	S	Sewer	60,000	60,000
	P	Parks	35,000	35,000
Total			1,235,000	1,235,000

**Rosamond Community Services District
FY 2020-2021
Proposed Capital Budget**

Project #	Fund	Project	Fiscal Year 2020-21	Total
Water Projects				
Sewer Projects				
02184	S	Vacuum Truck	60,000	60,000
Park Projects				
05202	P	Park Landscaping	45,000	45,000
		Totals	105,000	105,000
Total by Fund				
	W	Water	-	-
	S	Sewer	60,000	60,000
	P	Parks	45,000	45,000
		Total	105,000	105,000

**Rosamond Community Services District
FY 2021-2022
Proposed Capital Budget**

Project #	Fund	Project	Fiscal Year 2021-22	Total
<u>Water Projects</u>				
<u>Sewer Projects</u>				
02184	S	Vacuum Truck	60,000	60,000
<u>Park Projects</u>				
		Totals	60,000	60,000
	Total by Fund			
	W	Water	-	-
	S	Sewer	60,000	60,000
	P	Parks	-	-
		Total	60,000	60,000