

	General Fund	Water	Sewer	Street Lighting	LLAD # 2	Park	Graffiti Abatement	Park Maintenance	Total Adjusted 19-20 Budget
<b>Total Revenue</b>	<b>340,918</b>	<b>5,073,884</b>	<b>3,755,837</b>	<b>4</b>	<b>191,535</b>	<b>1,733</b>	<b>-</b>	<b>665</b>	<b>9,364,576</b>
<b>Operating Revenue</b>	<b>6,558</b>	<b>4,765,884</b>	<b>3,753,837</b>	<b>4</b>	<b>191,535</b>	<b>1,733</b>	<b>-</b>	<b>-</b>	<b>8,719,551</b>
Customer Service Charges		2,344,000	2,838,000	-					5,182,000
Customer Usage Charges		2,116,000	163,000						2,279,000
Internal Service Charges		3,000							3,000
Internal Usage Charges		-							-
User Fees									-
County Service Area									-
Bulk Water Sales/Construction Water									-
Late Charges/Bank Charges		63,000	40,000						103,000
New Service Installation									-
Plan Check/Will Serve/Inspection Fees		6,000	3,000						9,000
Administration/Reconnection		91,000	16,000						107,000
Interest Income	6,558	142,884	299,837	4	1,162	1,733	-	-	452,178
Miscellaneous income									-
Property Tax/Assessments					190,373				190,373
Designated Revenue			394,000						394,000
<b>Discretionary Revenue</b>	<b>334,360</b>	<b>8,000</b>	<b>2,000</b>						<b>344,360</b>
Rent	18,660								18,660
Miscellaneous Income		8,000	2,000						10,000
Property Tax/Assessments	315,700								315,700
<b>Restricted Revenue</b>		<b>300,000</b>						<b>665</b>	<b>300,665</b>
User Fees									-
System Connection Fees									-
Conservation Fees									-
Kimby Fees									-
Grants		300,000							300,000
LAI Interest								665	665
<b>Total Expenses</b>	<b>(62,820)</b>	<b>(4,490,906)</b>	<b>(3,159,488)</b>	<b>(70,554)</b>	<b>(201,283)</b>	<b>(85,284)</b>	<b>(6,750)</b>	<b>(28,022)</b>	<b>(8,105,107)</b>
<b>Personnel Expenses</b>		<b>(1,319,178)</b>	<b>(1,051,712)</b>				<b>(200)</b>		<b>(2,371,090)</b>
Salaries		(803,759)	(607,996)						(1,411,755)
Overtime Pay		(12,120)	(7,880)				(200)		(20,200)
Oncall/Pager Pay		(18,284)	(11,316)						(29,600)
Degree/Certification Pay		(32,471)	(3,309)						(35,780)
Holiday Pay		(43,126)	(31,523)						(74,649)
Vacation Pay		(50,747)	(38,753)						(89,500)
Sick Pay		(31,809)	(24,291)						(56,100)
Directors Pay		(26,460)	(26,460)						(52,920)
Payroll Tax Expense		(78,117)	(59,893)						(138,010)
Health Insurance		(244,281)	(202,697)						(446,978)
Workers Compensation		(31,724)	(22,513)						(54,237)
Other Benefits (Education Reimburse)		-	-						-
PERS Contribution		(93,661)	(68,300)						(161,961)
Less Capitalized Labor/Benefits		147,381	53,219						200,600
<b>Direct Operating Expenses</b>		<b>(595,380)</b>	<b>(247,670)</b>	<b>(20,400)</b>	<b>(67,400)</b>		<b>(6,500)</b>		<b>(937,350)</b>
Meters									-
Engineering		(5,150)	(5,150)						(10,300)
Electricity Expense		(222,680)	(69,320)	(20,000)	(67,000)				(379,000)
Utilities - Water									-
Utilities - Other Than Water		(8,025)	(12,875)						(20,900)
Equipment Leases		(16,000)	(16,000)						(32,000)
Operating Expenses		(12,950)	(12,750)				(6,500)		(32,200)
Purchased Water		(10,000)							(10,000)
Billing Expense		(1,500)	(1,500)						(3,000)
Operating Supplies		(1,800)	(1,800)	(400)	(400)				(4,400)
Parks Supplies & Maintenance									-
Pool Supplies & Maintenance									-
Security Services									-
Safety Supplies & Training		(2,125)	(2,125)						(4,250)
System Repair & Maintenance		(274,900)	(70,300)						(345,200)
System Tests		(11,700)	(27,300)						(39,000)
Uniforms		(4,500)	(4,500)						(9,000)
Auto & Truck Expense		(24,050)	(24,050)						(48,100)
Banked Water Expense									-
<b>General and administrative</b>	<b>(53,200)</b>	<b>(1,110,784)</b>	<b>(1,240,973)</b>	<b>(50,154)</b>	<b>(133,883)</b>	<b>(85,284)</b>	<b>(50)</b>	<b>(28,022)</b>	<b>(2,702,350)</b>
Accounting Consultants		(123,450)	(118,850)	(3,130)	(30,350)				(275,780)



Water Projects		FUNDING SOURCE										Additional Funds Needed			
		Budgeted Cost	Current Year Revenues (1)	Operations and Maintenance Fund (2)	Debt Service Fund (3)	Repair and Replacement Fund (4)	Rate Stabilization Fund (5)	Facilities Capacity Fee/Connection Fee (6)	Catastrophe / Emergency Fund (7)	Water Acquisition Fund (8)	Other Unrestricted Cash (9)		Other Financing Source (10)		
01195	Server Upgrades	7,250	5,437			1,813									-
01196	Workstation Refresh	2,000	1,500			500									-
01197	ACP Replacement Project	2,100,000	148,110	200,000		1,751,890									-
01200	Parking Lot Lighting	15,000		15,000											-
01201	Billing Software Upgrade	65,000		48,750		16,250									-
01202	Abila HR Module	5,000	3,750			1,250									-
01203	Tank 3 Recoat	300,000	225,000			75,000									-
01204	Land Purchase for Water Right Acquisition	-													-
01205	Hydro Excavator	197,566	148,174			49,392									-
01206	SCADA TopView	10,910							10,910						-
01207	Slurry Seal	14,000		14,000											-
01208	Facilities Landscape Project	156,410		156,410											-
01209	Vacuum Truck Replacement Parts/Compliance	25,000	18,750			6,250									-
CT	Crew Trucks	30,000	22,500			7,500									-
FS	File Storage	54,225		54,225											-
HB	Asphalt Hot Box Trailer	20,000		20,000											-
PS	Digital Phone System	5,610	4,207			1,403									-
RS	2 Way Radio System	17,550	5,550						12,000						-
BP	Tank 4 Booster Pump Upgrade	34,600				8,650	25,950								-
		3,060,121	582,978	508,385	-	1,919,898	25,950	-	22,910	-	-	-	-	-	-

**Notes:**

- Any project that is considered to be a replacement, upgrade or addition to existing administrative or operational infrastructure is assumed to have a proportionate amount set aside from prior years' depreciation in the Repair and Replacement Fund. As a result, 25% (the depreciation set aside amount from prior years) of the current year asset cost that meets this categorical definition is funded by the Repair and Replacement Fund.
- Any project deemed to serve as an emergency response item or emergency tactical response item was appropriated a proportionate amount of the excess balances in the Catastrophe / Emergency Fund.

Sewer Projects		FUNDING SOURCE										Additional Funds Needed			
		Budgeted Cost	Current Year Revenues (1)	Operations and Maintenance Fund (2)	Debt Service Fund (3)	Repair and Replacement Fund (4)	Rate Stabilization Fund (5)	Facilities Capacity Fee/Connection Fee (6)	Catastrophe / Emergency Fund (7)	Water Acquisition Fund (8)	Other Unrestricted Cash (9)		Other Financing Source (10)		
02195	Server Upgrades	7,250	5,437			1,813									-
02196	Workstation Refresh	2,000	1,500			500									-
02199	WWTP Rehab Project	9,642,115				2,410,529								7,231,586	a
02200	Parking Lot Lighting	15,000		15,000											-
02201	Billing Software Upgrade	65,000		48,750		16,250									-
02202	Abila HR Module	5,000	3,750			1,250									-
02203	Lift Station Alarm System	5,800	5,800												-
02204	LED Light Replacement - WWTP	8,700		6,525		2,175									-
02205	Hydro Excavator	197,566	148,174			49,392									-
02206	Wastewater Bypass Pump	123,700	123,700												-
02207	Slurry Seal	14,000		14,000											-
02208	Facilities Landscape Project	118,540		118,540											-
02209	Vacuum Truck Replacement Parts/Compliance	25,000	18,750			6,250									-
CT	Crew Trucks	30,000	22,500			7,500									-
FS	File Storage	54,225		54,225											-
HB	Asphalt Hot Box Trailer	20,000	20,000												-
PS	Digital Phone System	5,610	4,207			1,403									-
RS	2 Way Radio System	17,550	5,550						12,000						-
LI	Line Inspection	267,000	157,481	50,000										59,519	b
CR	Crane Truck	79,500	79,500												-
		10,703,556	596,349	307,040	-	2,497,062	-	-	12,000	-	-	-	7,291,105		-

Notes:

- 4. Any project that is considered to be a replacement, upgrade or addition to existing administrative or operational infrastructure is assumed to have a proportionate amount set aside from prior years' depreciation in the Repair and Replacement Fund. As a result, 25% (the depreciation set aside amount from prior years) of the current year asset cost that meets this categorical definition is funded by the Repair and Replacement Fund.
- 7. Any project deemed to serve as an emergency response item or emergency tactical response item was appropriated a proportionate amount of the excess balances in the Catastrophe / Emergency Fund.
- 10a. The District is planning to secure external financing for this project in the form of a loan.
- 10b. Line Inspection costs were determined to be partially payable by Assessment District 1988-1 Maintenance Funds. Amount is determined by the additional funds needed once Current Year Revenues are exhausted against the operating surplus amount.

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

Project #	Fund	Project	Fiscal Year 2019-20	Total
<b>Water Projects</b>				
01195	W	Server Upgrades	7,250	7,250
01196	W	Workstation Refresh	2,000	2,000
01197	W	ACP Replacement Project	2,100,000	2,100,000
01200	W	Parking Lot Lighting	15,000	15,000
01201	W	Billing Software Upgrade	65,000	65,000
01202	W	Abila HR Module	5,000	5,000
01203	W	Tank 3 Recoat	300,000	300,000
01204	W	Land Purchase for Water Right Acquisition	-	-
01205	W	Hydro Excavator	197,566	197,566
01206	W	SCADA TopView	10,910	10,910
01207	W	Slurry Seal	14,000	14,000
01208	W	Facilities Landscape Project	156,410	156,410
01209	W	Vacuum Truck Replacement Parts/Compliance	25,000	25,000
CT	W	Crew Trucks	30,000	30,000
FS	W	File Storage	54,225	54,225
HB	W	Asphalt Hot Box Trailer	20,000	20,000
PS	W	Digital Phone System	5,610	5,610
RS	W	2 Way Radio System	17,550	17,550
BP	W	Tank 4 Booster Pump Upgrade	34,600	34,600

Sewer Projects				
02195	S	Server Upgrades	7,250	7,250
02196	S	Workstation Refresh	2,000	2,000
02199	S	WWTP Rehab Project	9,642,115	9,642,115
02200	S	Parking Lot Lighting	15,000	15,000
02201	S	Billing Software Upgrade	65,000	65,000
02202	S	Abila HR Module	5,000	5,000
02203	S	Lift Station Alarm System	5,800	5,800
02204	S	LED Light Replacement - WWTP	8,700	8,700
02205	S	Hydro Excavator	197,566	197,566
02206	S	Wastewater Bypass Pump	123,700	123,700
02207	S	Slurry Seal	14,000	14,000
02208	S	Facilities Landscape Project	118,540	118,540
02209	S	Vacuum Truck Replacement Parts/Compliance	25,000	25,000
CT	S	Crew Trucks	30,000	30,000
FS	S	File Storage	54,225	54,225
HB	S	Asphalt Hot Box Trailer	20,000	20,000
PS	S	Digital Phone System	5,610	5,610
RS	S	2 Way Radio System	17,550	17,550
LI	S	Line Inspection	267,000	267,000
CR	S	Crane Truck	79,500	79,500