

STAFF REPORT

Rosamond Community Services District

DATE: May 10, 2023
TO: Board of Directors
FROM: Kim Domingo, General Manager
Brad Rockabrand, Financial Consultant
Subject: Adoption of Resolution No. 2023-2 – Annual Budget for Fiscal Year Ending June 30, 2024

RECOMMENDATION:

Approve Resolution No. 2023-2, adopting the FY 23-24 budget.

BACKGROUND:

Two budget workshops have been conducted prior to the proposed action. The first workshop was conducted at the April 5, 2023 Finance Committee meeting and the second workshop was conducted with your Board on April 26, 2023. Staff received input from the Board, conducted planning sessions internally and provided recommendations to our financial consultant for inclusion in the proposed budget.

ANALYSIS:

The attached budget was developed using trending data from the previous 6 years and is in a form that is consistent with previous budgets. The line item costs have been adjusted to reflect staff input as they relate to anticipated operational increases. The salary costs include the MOU increase and anticipated step, merit or promotion increases.

FISCAL REVIEW:

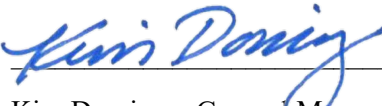
The proposed budget is balanced and based upon the current water and sewer use rates.

LEGAL REVIEW:

None

CONCLUSION:

Staff requests adoption of the recommended budget..



Kim Domingo, General Manager



Sherri Timm, Director of Administration

ATTACHMENTS:

Resolution 2023-2

	General Fund	Water	Sewer	Street Lighting	LLAD # 2	Park	Graffiti Abatement	Park Maintenance	Sum of Adjusted 23-24 Budget
Total Revenue	462,133	7,700,496	5,376,247	3,821	203,705	3,228		1,138	13,750,768
Operating Revenue	20,673	7,068,273	4,938,930	3,821	203,705	3,228		603	12,239,233
Customer Service Charges		2,851,522	4,329,149						7,180,671
Customer Usage Charges		3,722,959	296,898						4,019,857
Internal Service Charges									-
Internal Usage Charges									-
User Fees									-
County Service Area									-
Bulk Water Sales/Construction Water		37,000							37,000
Late Charges/Bank Charges		55,000	35,000						90,000
New Service Installation									-
Plan Check/Will Serve/Inspection Fees		11,000	9,000						20,000
Administration/Reconnection		82,600	15,400						98,000
Interest Income	20,673	308,192	253,483	3,821	5,379	3,228		603	595,379
Miscellaneous Income									-
Property Tax/Assessments					198,326				198,326
Designated Revenue									-
Discretionary Revenue	441,460	62,850	350						504,660
Rent	3,600	50,000							53,600
Miscellaneous Income	6,300	12,850	350						19,500
Property Tax/Assessments	431,560								431,560
Restricted Revenue		569,373	436,967					535	1,006,875
User Fees		43,000							43,000
System Connection Fees		526,373	370,967						897,340
Conservation Fees			66,000						66,000
Quimby Fees									-
Grants									-
LAIF Interest								535	535
Total Expenses	(23,700)	(6,181,831)	(4,556,553)	(30,575)	(86,355)	(85,284)	(640)	(28,023)	(10,992,961)
Personnel Expenses		(1,871,265)	(1,276,454)						(3,147,719)
Salaries		(1,120,468)	(702,361)						(1,822,829)
Overtime Pay		(43,780)	(35,820)						(79,600)
Oncall/Pager Pay		(33,188)	(19,692)						(52,880)
Degree/Certification Pay		(39,645)	(1,831)						(41,476)
Holiday Pay		(65,081)	(43,840)						(108,921)
Vacation Pay		(78,629)	(50,271)						(128,900)
Sick Pay		(45,140)	(28,860)						(74,000)
Directors Pay		(33,300)	(33,300)						(66,600)
Payroll Tax Expense		(104,311)	(70,785)						(175,096)
Health Insurance		(333,510)	(210,599)						(544,109)
Workers Compensation		(16,405)	(8,945)						(25,350)
Other Benefits (Education Reimburse)		-	-						-
PERS Contribution		(137,688)	(90,270)						(227,958)
Less Capitalized Labor/Benefits		179,880	20,120						200,000
Direct Operating Expenses	(3,055)	(664,175)	(551,882)	(22,000)	(77,500)		(640)		(1,319,252)
Meters		-	-						-
Engineering		(285)	(285)						(570)
Electricity Expense	(1,500)	(276,369)	(153,660)	(22,000)	(77,500)				(531,029)
Utilities - Water	(1,455)	(20,875)	(38,150)						(60,480)
Utilities - Other Than Water	(100)	(8,634)	(13,906)						(22,640)
Equipment Leases		(7,692)	(8,103)						(15,795)
Operating Expenses		(2,095)	(34,455)						(36,550)
Purchased Water		-	-						-
Billing Expense		(1,614)	(1,614)						(3,228)
Operating Supplies			(260)						(260)
Parks Supplies & Maintenance		-	-				(640)		(640)
Pool Supplies & Maintenance		-	-						-
Security Services		-	-						-
Safety Supplies & Training		(6,365)	(7,445)						(13,810)
System Repair & Maintenance		(296,841)	(226,234)						(523,075)
System Tests		(12,589)	(38,581)						(51,170)
Uniforms		(6,295)	(6,345)						(12,640)
Auto & Truck Expense		(24,521)	(22,844)						(47,365)
Banked Water Expense		-	-						-
General and administrative	(11,025)	(2,078,231)	(2,078,407)	(8,575)	(8,855)	(85,284)		(28,023)	(4,298,400)
Accounting Consultants		(155,699)	(146,638)	(8,200)	(8,200)				(318,737)

Rosamond Community Services District
FY 2023-2024
Capital Budget

Project #	Fund	Project Description	Fiscal Year 2023-24	Total
Water Projects				
01221	1	Billing Software Upgrade	\$ 5,683	\$ 5,683
01223	1	Digital Phone System	\$ 10,000	\$ 10,000
01224	1	Board Room Upgrade	\$ 15,000	\$ 15,000
01225	1	Admin Expansion A&E	\$ 50,000	\$ 50,000
SU	1	SCADA Upgrade	\$ 60,000	\$ 60,000
01241	1	Crew Trucks	\$ 50,000	\$ 50,000
01233	1	Admin Storage Building	\$ 75,000	\$ 75,000
01234	1	IT Projects	\$ 25,000	\$ 25,000
01236	1	Poplar ACP Line Replacements	\$ 500,000	\$ 500,000
01242	1	Poplar ACP Line Design	\$ 100,000	\$ 100,000
01243	1	Rosamond Blvd Grade Adjustments	\$ 100,000	\$ 100,000
CS	1	Concrete Saw	\$ 10,000	\$ 10,000
		Total	\$ 1,000,683	\$ 1,000,683
Sewer Projects				
02221	2	Billing Software Upgrade	\$ 5,683	\$ 5,683
02223	2	Digital Phone System	\$ 10,000	\$ 10,000
02224	2	Board Room Upgrade	\$ 15,000	\$ 15,000
02225	2	Admin Expansion A&E	\$ 50,000	\$ 50,000
BP	2	Bypass Pump and Piping	\$ 80,000	\$ 80,000
02241	2	Crew Trucks	\$ 50,000	\$ 50,000
02233	2	Admin Storage Building	\$ 75,000	\$ 75,000
02234	2	IT Projects	\$ 25,000	\$ 25,000
02236	2	Headworks Recoat	\$ 150,000	\$ 150,000
02237	2	Sludge Drying Bay	\$ 150,000	\$ 150,000
02242	2	Sludge Thickening	\$ 600,000	\$ 600,000
02243	2	Rosamond Blvd Grade Adjustments	\$ 100,000	\$ 100,000
02244	2	Monitoring Wells Construction (3 total)	\$ 300,000	\$ 300,000
02245	2	Grit Removal Upgrade	\$ 100,000	\$ 100,000
02246	2	Pond Sludge Mitigation	\$ 100,000	\$ 100,000
02247	2	Headworks Pump 3&4 Rewire	\$ 30,000	\$ 30,000
02248	2	Utilities to WWTP Shop	\$ 60,000	\$ 60,000
SU	2	SCADA Upgrade (PLC's)	\$ 25,000	\$ 25,000
VV	2	Video Van	\$ 60,000	\$ 60,000
02249	2	Appleblossom Lift Station Generator	\$ 10,000	\$ 10,000
		Total	\$ 1,995,683	\$ 1,995,683
	Total by Fund			
	W	Water	\$ 1,000,683	\$ 1,000,683
	S	Sewer	\$ 1,995,683	\$ 1,995,683
		Total	\$ 2,996,366	\$ 2,996,366