

**ROSAMOND COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 2022-2**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
ROSAMOND COMMUNITY SERVICES DISTRICT  
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL  
YEAR ENDING JUNE 30, 2023**

**WHEREAS**, the Rosamond Community Services District (“the District”) is a community services district organized and operating pursuant to California Government Code Section 61000 et seq.; and

**WHEREAS**, there has been presented to the District’s Board of Directors (“the Board”) a proposed Annual Budget for the Fiscal Year Ending June 30, 2023 (“2021 Budget”) in accordance with the requirements of Government Code Section 61110; and

**WHEREAS**, the Board has conducted a special board meeting to discuss the budget which was open to the public and has considered all comments received during that meeting regarding the proposed FY 2022-2023 Budget; and

**WHEREAS**, on May 11, 2022, the Board conducted a public hearing regarding the proposed FY 2022-2023 Budget in accordance with the requirements of Government Code Section 61110 and considered all comments received at said hearing; and

**WHEREAS**, the proposed FY 2022-2023 Budget has been reviewed and considered by the Board of Directors and it has been determined to be in the best interest of the District to adopt said budget for the sound financial operating of the District.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Rosamond Community Services District as follows:

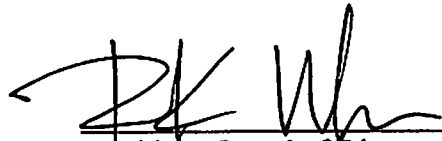
1.0 Approval and Adoption of FY 2022-2023 Budget. The budget for Fiscal Year Ending June 30, 2023 for the Rosamond Community Services District, attached hereto as Exhibit “A” and incorporated herein by reference, is hereby approved and adopted, and the amounts of the proposed expenditures are appropriated and may be expended by the departments or funds for which they are designated, in accordance with the District’s Purchasing Policy.

2.0 Severability. If any section, subsection, clause or phrase in this Resolution is for any reason held invalid, the validity of the remainder of this Resolution shall not be affected thereby. The Board hereby declares that it would have passed this Resolution and each section, subsection, sentence, clause, or phrase thereof, irrespective of the fact that one or more sections, subsections, sentences, clauses or phrases or the application thereof be held invalid.

3.0 Effective Date. This Resolution shall become effective as of the date of adoption set forth below.

4.0 Incorporation of Recitals. The Recitals set forth above are incorporated herein and made an operative part of this Resolution.

**PASSED AND ADOPTED** at a Regular Meeting of the Board of Directors of the Rosamond Community Services District held this 11<sup>th</sup> day of May, 2022.

  
\_\_\_\_\_  
President, Board of Directors  
Rosamond Community Services District

ATTEST:

By:   
\_\_\_\_\_  
Lizette Guerrero, Board Secretary  
Rosamond Community Services District

CERTIFICATE

I, Lizette Guerrero, Secretary of the Board of Directors of Rosamond Community Services District, do hereby certify that the foregoing Resolution was regularly adopted by the Board of Directors of said District at a regular meeting of said Board duly held on the 11th day of May 2022, by the following vote:

AYES: Director(s) Webb, Glennan, Wallis, Wood, Stewart

NOES: Director(s)

ABSENT: Director(s)

ABSTAIN: Director(s)

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of Rosamond Community Services District, this 16<sup>th</sup> day of June 2022.



A handwritten signature in black ink, appearing to read "Lizette Guerrero", is written over a horizontal line.

Lizette Guerrero  
Secretary of the Board of Directors



**“Exhibit A”**

# FY 2022-2023 Budget

	General Fund	Water	Sewer	Street Lighting	LLAD # 2	Park	Graffiti Abatement	Park Maintenance	Sum of Adjusted 22-23 Budget
<b>Total Revenue</b>	<b>391,337</b>	<b>9,889,509</b>	<b>5,800,975</b>						<b>16,282,331</b>
<b>Operating Revenue</b>	<b>1,477</b>	<b>5,954,836</b>	<b>4,238,466</b>	<b>696</b>	<b>199,016</b>	<b>590</b>		<b>208</b>	<b>10,395,191</b>
Customer Service Charges				696	199,016	590		110	6,219,173
Customer Usage Charges		2,353,159	3,866,014						3,641,919
Internal Service Charges		3,376,475	265,444						-
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		82,950	15,550						98,500
Interest Income	1,477	39,252	47,458	696	690	590		110	90,273
Miscellaneous Income									-
Property Tax/Assessments					198,326				198,326
Designated Revenue									-
<b>Discretionary Revenue</b>	<b>389,860</b>	<b>62,850</b>	<b>350</b>						<b>453,060</b>
Rent	3,600	50,000							53,600
Miscellaneous Income	6,300	12,850	350						19,500
Property Tax/Assessments	379,960								379,960
<b>Restricted Revenue</b>		<b>3,871,823</b>	<b>1,562,159</b>					<b>98</b>	<b>5,434,080</b>
User Fees		1,990,040							1,990,040
System Connection Fees		1,881,783	1,326,209						3,207,992
Conservation Fees			235,950						235,950
Quimby Fees									-
Grants									-
LAIIF Interest								98	98
<b>Total Expenses</b>	<b>(80,120)</b>	<b>(5,460,261)</b>	<b>(4,548,544)</b>	<b>(42,215)</b>	<b>(127,015)</b>	<b>(85,284)</b>	<b>(1,000)</b>	<b>(28,022)</b>	<b>(10,372,461)</b>
<b>Personnel Expenses</b>	<b>(60,000)</b>	<b>(1,648,264)</b>	<b>(1,564,085)</b>						<b>(3,272,349)</b>
Salaries	(60,000)	(1,054,201)	(917,320)						(2,031,521)
Overtime Pay		(24,660)	(16,440)						(41,100)
Oncall/Pager Pay		(24,400)	(11,980)						(36,380)
Degree/Certification Pay		(36,219)	(3,513)						(39,732)
Holiday Pay		(54,601)	(46,822)						(101,423)
Vacation Pay		(33,108)	(28,892)						(62,000)
Sick Pay		(28,516)	(24,884)						(53,400)
Directors Pay		(26,460)	(26,460)						(52,920)
Payroll Tax Expense		(92,456)	(80,411)						(172,867)
Health Insurance		(265,388)	(261,239)						(526,627)
Workers Compensation		(30,809)	(27,500)						(58,309)
Other Benefits (Education Reimburse)		-	-						-
PERS Contribution		(165,416)	(141,854)						(307,270)
Less Capitalized Labor/Benefits		187,970	23,230						211,200
<b>Direct Operating Expenses</b>	<b>(2,900)</b>	<b>(673,100)</b>	<b>(340,300)</b>	<b>(22,000)</b>	<b>(77,500)</b>		<b>(1,000)</b>		<b>(1,116,800)</b>
Meters									-
Engineering		(5,900)	(1,000)						(6,900)
Electricity Expense	(1,500)	(230,400)	(116,600)	(22,000)	(77,500)				(448,000)
Utilities - Water	(1,300)	(9,300)	(18,900)						(29,500)
Utilities - Other Than Water	(100)	(7,200)	(12,700)						(20,000)
Equipment Leases		(9,800)	(11,500)						(21,300)
Operating Expenses		(1,700)	(28,400)						(30,100)
Purchased Water		(91,600)							(91,600)
Billing Expense		(19,400)	(11,900)						(31,300)
Operating Supplies									-
Parks Supplies & Maintenance							(1,000)		(1,000)
Pool Supplies & Maintenance									-
Security Services									-
Safety Supplies & Training		(5,300)	(5,600)						(10,900)
System Repair & Maintenance		(257,500)	(92,700)						(350,200)
System Tests		(11,600)	(17,600)						(29,200)
Uniforms		(3,900)	(3,300)						(7,200)
Auto & Truck Expense		(19,500)	(20,100)						(39,600)
Banked Water Expense									-
<b>General and administrative</b>	<b>(7,600)</b>	<b>(1,570,737)</b>	<b>(1,994,349)</b>	<b>(20,215)</b>	<b>(49,515)</b>	<b>(85,284)</b>		<b>(28,022)</b>	<b>(3,755,722)</b>
Accounting Consultants		(138,873)	(134,872)	(11,315)	(11,315)				(296,375)

# FY 2022-2023 Budget

	General Fund	Water	Sewer	Street Lighting	LLAD # 2	Park	Graffiti Abatement	Park Maintenance	Sum of Adjusted 22-23 Budget
Public Affairs		(4,000)	(3,500)		(500)				(8,000)
Legal Fees	(3,600)	(75,500)	(60,700)	(1,400)	(7,800)				(149,000)
Adjudication		(38,000)							(38,000)
Outside Services	(3,900)	(260,450)	(89,050)	(7,500)	(29,900)				(390,800)
Conservation Program		(2,900)	(50,000)						(52,900)
Advertising/Promotion		(900)	(900)						(1,800)
Bad Debt Expense		(400)	(500)						(900)
Building & Grounds Maintenance	(100)	(19,100)	(23,400)						(42,600)
Security Services		(1,800)	(4,300)						(6,100)
Computer Hardware		(3,000)	(3,200)						(6,200)
Computer Software		(3,100)	(3,100)						(6,200)
Computer Services/Consulting		(20,000)	(20,600)						(40,600)
Computer Licenses & Software		(33,500)	(14,100)						(47,600)
Election Expense		(19,200)	(19,200)						(38,400)
Dues & Subscriptions		(36,900)	(13,200)						(50,100)
Recruitment		(200)	(500)						(700)
Employment Costs		(1,400)	(1,800)						(3,200)
Employee Retention		(700)	(600)						(1,300)
Education - Conferences & Seminars		(9,200)	(7,100)						(16,300)
Training/Certification		(2,400)	(1,800)						(4,200)
Resource Material									-
Director Training/Seminars		(13,000)	(4,800)						(17,800)
Insurance - Liability		(129,500)	(83,300)						(212,800)
Office Expense		(31,400)	(32,900)						(64,300)
Office Supplies		(1,800)	(2,000)						(3,800)
Business Expense		(16,400)	(10,400)						(26,800)
Office Furniture & Equipment		(800)	(400)						(1,200)
Emergency Preparedness		(200)	(200)						(400)
Utilities		(11,800)	(11,800)						(23,600)
Principal Expense		(21,820)	(988,519)			(82,560)		(27,468)	(1,120,367)
Interest Expense		(672,494)	(407,608)			(2,724)		(554)	(1,083,380)
Discounts									-
Depreciation Expense - Noncash	(9,620)	(1,568,160)	(649,810)						(2,227,590)
Depreciation Expense - Noncash	(9,620)	(1,568,160)	(649,810)						(2,227,590)
<b>CIP Write-Off</b>									-
CIP Write-Off									-
<b>Total Transfers</b>	<b>(155,027)</b>			<b>41,519</b>		<b>84,694</b>	<b>1,000</b>	<b>27,814</b>	-
<b>Operating Transfers</b>	<b>(155,027)</b>			<b>41,519</b>		<b>84,694</b>	<b>1,000</b>	<b>27,814</b>	-
Transfers In				41,519		84,694	1,000	27,814	155,027
Transfers Out	(155,027)								(155,027)
<b>Net Operating Surplus (Deficit)</b>	<b>156,190</b>	<b>4,429,248</b>	<b>1,252,431</b>	<b>-</b>	<b>72,001</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,909,870</b>
LESS: Capital Projects		(1,288,250)	(1,223,250)						(2,511,500)
<b>Adjustments:</b>									
100% Depreciation Add Back	9,620	1,568,160	649,810	-	-	-	-	-	2,227,590
<b>Non-Operating Transfers:</b>									
Park Depreciation Set Aside Balance									-
Park Other Unrestricted Cash									-
Park Maintenance Restricted Cash									-
<b>Transfer (to) / from Reserves:</b>									
General Fund Reserve	(163,405)								(163,405)
Operations and Maintenance Fund		(17,598)	(19,236)						(36,834)
Debt Service Fund		(517,513)	442						(517,071)
Repair and Replacement Fund	(2,405)	(1,548,973)	(212,591)	-	-	-	-	-	(1,763,969)
Rate Stabilization Fund		(5,817)	(3,094)						(8,911)
Facilities Capacity Fee/Connection Fee		(1,881,783)	(1,326,209)						(3,207,992)
Catastrophe/Emergency Fund									-
Water Acquisition Fund		(1,500,742)	-						(1,500,742)
Other Unrestricted Cash			269,016		(72,001)				197,015
Other Restricted Cash									-
Other Financing Sources									-
<b>Increase (Decrease) in Net Position</b>	<b>-</b>	<b>(763,268)</b>	<b>(612,681)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,375,949)</b>

**Rosamond Community Services District  
FY 2022-2023  
Proposed Capital Budget**

Project #	Fund	Project Description	Fiscal Year 2022-	
			23	Total
<b>Water Projects</b>				
01221	1	Billing Software Upgrade	\$ 20,000	\$ 20,000
01223	1	Digital Phone System	\$ 10,000	\$ 10,000
01224	1	Board Room Upgrade	\$ 15,000	\$ 15,000
01225	1	Admin Expansion A&E	\$ 125,000	\$ 125,000
01229	1	Pipeline Replacement Engineering	\$ 200,000	\$ 200,000
SU	1	SCADA Upgrade	\$ 30,000	\$ 30,000
01230	1	Ground Penetrating Radar	\$ 20,000	\$ 20,000
01231	1	Crew Trucks	\$ 60,000	\$ 60,000
01232	1	Light Stand Trailer	\$ 10,000	\$ 10,000
01233	1	Admin Storage Building	\$ 125,000	\$ 125,000
01234	1	IT Projects	\$ 28,250	\$ 28,250
01235	1	SCADA UPS & Radio Replacement	\$ 51,000	\$ 51,000
01236	1	Poplar ACP Line Replacements	\$ 500,000	\$ 500,000
FR	1	PW Building Flooring Replacement	\$ 20,000	\$ 20,000
SC	1	Stomper Compactor	\$ 4,000	\$ 4,000
VE	1	Valve Exercising Trailer	\$ 70,000	\$ 70,000
		<b>Total</b>	<b>\$ 1,288,250</b>	<b>\$ 1,288,250</b>
<b>Sewer Projects</b>				
02221	2	Billing Software Upgrade	\$ 20,000	\$ 20,000
02223	2	Digital Phone System	\$ 10,000	\$ 10,000
02224	2	Board Room Upgrade	\$ 15,000	\$ 15,000
02225	2	Admin Expansion A&E	\$ 125,000	\$ 125,000
MW	2	Offsite Monitoring Wells	\$ 200,000	\$ 200,000
BP	2	Bypass Pump and Piping	\$ 80,000	\$ 80,000
02230	2	Ground Penetrating Radar	\$ 20,000	\$ 20,000
02231	2	Crew Trucks	\$ 60,000	\$ 60,000
02232	2	Light Stand Trailer	\$ 10,000	\$ 10,000
02233	2	Admin Storage Building	\$ 125,000	\$ 125,000
02234	2	IT Projects	\$ 28,250	\$ 28,250
02235	2	WWTP Maintenance Building	\$ 250,000	\$ 250,000
02236	2	Headworks Recoat	\$ 150,000	\$ 150,000
02237	2	Sludge Drying Bay	\$ 100,000	\$ 100,000
FR	2	WWTP Office Flooring Replacement	\$ 10,000	\$ 10,000
SR	2	Level Sensor Replacement	\$ 20,000	\$ 20,000
		<b>Total</b>	<b>\$ 1,223,250</b>	<b>\$ 1,223,250</b>
<b>Total by Fund</b>				
	W	Water	\$ 1,288,250	\$ 1,288,250
	S	Sewer	\$ 1,223,250	\$ 1,223,250
		<b>Total</b>	<b>\$ 2,511,500</b>	<b>\$ 2,511,500</b>