

**FINANCE COMMITTEE MEETING OF THE
BOARD OF DIRECTORS
ROSAMOND COMMUNITY SERVICES DISTRICT**

2:00 PM Finance Committee Meeting
Monday May 13, 2024
District Conference Room
3179 35th Street West
Rosamond, CA 93560

Teleconference #
1-877-411-9748
Access Code: 5150560

Agenda

CALL TO ORDER

ROLL CALL

President Byron Glennan
Director Rick Webb

General Manager (GM) Kim Domingo
Board Secretary/Director of Administration Sherri Timm
Finance Contractor Eide Bailly Partner Brad Rockabrand and Senior Associate
Sadye Greenwalt

PUBLIC COMMENTS

(At this time, any person may address the Committee on any subject within the District’s jurisdiction which is not on the agenda. However, any non-agenda matter will be referred to staff for a report and/or action at a subsequent Board or Committee meeting and no action can be taken on any such item discussed unless the action has been authorized under §54954.2(b) of the Government Code. Any person may also address the Committee on any agenda matter at the time that matter is discussed, prior to Committee consideration and action. Speakers are requested to limit comments to five (5) minutes.)

DISCUSSION

D 1. Review of Preliminary FY 2024-2025 Budget. (Brad Rockabrand and Sadye Greenwalt Eide Bailly Finance Contractors, presenting).

Attachments: Preliminary FY 2024-2025 Operating and CIP Budgets.

ADJOURNMENT Time: _____

Requirements Regarding Disabled Access: In accordance with §54954.2(a), requests for a disability related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting, should be made to the RCSD Board Secretary at least 48 hours in advance of the meeting to ensure availability of the requested service or accommodation. Please contact the Board Secretary by telephone at (661) 256-5808, Email: or in writing at the Rosamond Community Services District, Attn: Board Secretary 3179 35th Street West, Rosamond, CA 93560. Pursuant to Government Code Section 54957.5, any writing that: (1) is a public record; (2) relates to an agenda item for an open session of a regular meeting of the Board of Directors; and (3) is distributed less than 72 hours prior to that meeting, will be made available for public inspection at the time the writing is distributed to the Board of Directors. Any such writing will be available for public inspection at the District offices located at [3179 35th Street West, Rosamond, CA 93560](#). In addition, any such writing may also be posted on the District's web site.

ATTACHMENT

	General Fund	Water	Sewer	Street Lighting	LLAD # 2	Park	Graffiti Abatement	Park Maintenance
Total Revenue	551,940	8,651,252	6,634,452	7,367	234,248			
Operating Revenue	54,325	8,035,529	6,197,034	7,367	234,248			
Customer Service Charges		3,142,614	4,844,522					
Customer Usage Charges		4,106,925	332,419					
Internal Service Charges								
Internal Usage Charges								
User Fees								
County Service Area								
Bulk Water Sales/Construction Water		29,000						
Late Charges/Bank Charges		22,000	6,000					
New Service Installation								
Plan Check/Will Serve/Inspection Fees		7,000	7,000					
Administration/Reconnection		27,000	14,000					
Conservation Fees			500,000					
Interest Income	54,325	700,990	493,093	7,367	12,407			
Miscellaneous Income								
Property Tax/Assessments					221,841			
Designated Revenue								
Discretionary Revenue	496,583	62,850	450					
Rent	3,603	50,000						
Miscellaneous Income	6,450	12,850	450					
Property Tax/Assessments	486,530							
Restricted Revenue	1,032	552,873	436,968					
User Fees		21,500						
System Connection Fees		526,373	370,968					
Conservation Fees			66,000					
Quimby Fees								
Grants		5,000						
LAI Interest	1,032							
Total Expenses	(128,206)	(6,499,529)	(5,234,104)	(50,965)	(111,920)	-		
Personnel Expenses		(2,133,768)	(1,630,011)					
Salaries		(1,341,951)	(944,947)					
Overtime Pay		(41,022)	(36,378)					
Oncall/Pager Pay		(36,185)	(21,365)					
Degree/Certification Pay		(39,645)	(1,831)					
Holiday Pay		(74,459)	(55,441)					
Vacation Pay		(58,400)	(41,600)					
Sick Pay		(48,939)	(34,861)					
Directors Pay		(33,300)	(33,300)					
Payroll Tax Expense		(119,629)	(91,473)					
Health Insurance		(364,354)	(259,252)					
Workers Compensation		(18,044)	(11,748)					
Other Benefits (Education Reimburse)		-	-					
PERS Contribution		(169,674)	(120,681)					
Less Capitalized Labor/Benefits		211,834	22,866					
Direct Operating Expenses	(2,877)	(734,026)	(824,141)	(21,120)	(75,220)			
Meters		(10,000)						
Engineering		(507)	(473)					
Electricity Expense	(875)	(283,016)	(195,343)	(21,120)	(75,220)			
Utilities - Water	(1,819)	(19,941)	(31,040)					
Utilities - Other Than Water	(183)	(8,990)	(18,167)					
Equipment Leases		(3,138)	(20,000)					
Operating Expenses		(2,274)	(37,472)					
Purchased Water		(8,200)						
Billing Expense		(20,955)	(20,955)					
Operating Supplies		(13)	(509)					
Parks Supplies & Maintenance		(66)	(828)					

	General Fund	Water	Sewer	Street Lighting	LLAD # 2	Park	Graffiti Abatement	Park Maintenance
Pool Supplies & Maintenance								
Security Services								
Safety Supplies & Training		(9,481)	(10,410)					
System Repair & Maintenance		(329,000)	(400,516)					
System Tests		(3,800)	(44,100)					
Uniforms		(5,725)	(5,758)					
Auto & Truck Expense		(28,920)	(38,570)					
Banked Water Expense								
General and administrative	(115,709)	(2,063,576)	(2,130,142)	(29,845)	(36,700)	-		
Accounting Consultants		(187,842)	(182,902)	(3,639)	(36,052)			
Public Affairs		(100)	(100)					
Legal Fees	(117)	(26,396)	(13,820)		(217)			
Adjudication		(23,273)						
Outside Services	(2,283)	(204,035)	(177,605)	(25,804)				
Conservation Program		(12,000)	(1,665)					
Advertising/Promotion		(415)	(415)					
Bad Debt Expense		(325)	(35)					
Building & Grounds Maintenance		(34,827)	(56,324)					
Security Services		(981)	(4,715)					
Computer Hardware		(4,825)	(5,251)					
Computer Software		(17,375)	(18,270)					
Computer Services/Consulting		(25,077)	(25,483)					
Computer Licenses & Software		(12,223)	(10,591)	(402)	(402)			
Election Expense		(1,081)	(1,081)					
Dues & Subscriptions		(67,960)	(24,594)					
Recruitment		(1,050)	(1,050)					
Employment Costs		(1,434)	(1,576)					
Employee Retention		(794)	(769)					
Education - Conferences & Seminars		(12,830)	(12,410)					
Training/Certification		(8,475)	(18,355)					
Resource Material								
Director Training/Seminars		(10,767)	(10,521)					
Insurance - Liability		(144,925)	(114,451)					
Office Expense	(3)	(19,025)	(20,156)		(29)			
Office Supplies		(2,061)	(2,359)					
Business Expense		(13,035)	(10,915)					
Office Furniture & Equipment		(1,395)	(1,564)					
Emergency Preparedness								
Utilities		(17,324)	(17,316)					
Principal Expense	(110,579)	(793,929)	(1,041,136)	-	-	-		
Interest Expense	(2,727)	(417,797)	(354,713)	-	-	-		
Discounts								
Depreciation Expense - Noncash	(9,620)	(1,568,160)	(649,810)					
Depreciation Expense - Noncash	(9,620)	(1,568,160)	(649,810)					
CIP Write-Off								
CIP Write-Off								
Total Transfers	(48,315)			43,715			4,600	
Operating Transfers	(48,315)			43,715			4,600	
Transfers In				43,715			4,600	
Transfers Out	(48,315)							
Net Operating Surplus (Deficit)	375,419	2,151,722	1,400,348	117	122,328	-	4,600	

**Rosamond Community Services District
Continuing Capital Budget
Proposed Capital Budget**

Annual Costs

Project #	Fund	Project Description	Proposed Project Costs	Excluded from Proposed Project Costs	Annual Costs					
				Rollover CIP Balances 2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	
Water Projects										
01221	1	Billing Software Upgrade	\$ 5,683		\$ 5,683					
01223	1	Digital Phone System	\$ 25,000		\$ 25,000					
01224	1	Board Room Upgrade	\$ 15,000		\$ 15,000					
12401	1	SCADA Upgrade (PLC's)	\$ 382,000		\$ 382,000					
01243	1	Rosamond Blvd Grade Adjustments	\$ 100,000	\$ 1,939.00	\$ 100,000					
01244	1	Meter Replacement (Modernization)	\$ 5,044	\$ 19,956.00	\$ 5,044					
12402	1	Automatic External Defibrillators	\$ 4,500		\$ 4,500					
01245	1	Water Service Replacement Project	\$ 600,000		\$ 600,000					
	1	Service Line Replacements	\$ 537,000		\$ 537,000	\$ 537,000	\$ 537,000	\$ 537,000	\$ 537,000	\$ 537,000
	1	Well 10 and Intertie	\$ 3,023,000		\$ 341,010	\$ 2,681,990				
	1	Vacuum Truck	\$ 804,000		\$ 804,000					
	1	Chromium Treatment	\$ 1,000,000		\$ 100,000	\$ 500,000	\$ 400,000			
	1	Tank 3 Recoat	\$ 900,000		\$ 200,000	\$ 700,000				
	1	Tank 5 Startup and Pipeline Repair	\$ 50,000		\$ 50,000					
	1	Meter Replacements	\$ 85,000		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
	1	Water Bank Consulting	\$ 300,000		\$ 180,000	\$ 120,000				
	1	Administration Mechanical Well Re-roof	\$ 60,000		\$ 60,000					
	1	Administration Building HVAC Replacement	\$ 182,000		\$ 182,000					
	1	GIS Upgrade	\$ 56,500		\$ 56,500					
	1	Fleet Replacement	\$ 52,000		\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000
	1	Office Remodel	\$ 8,500		\$ 8,500					
	1	Office Alarm Upgrade	\$ 12,500		\$ 12,500					
		Total	\$ 8,207,727	\$ 21,895	\$ 3,805,737	\$ 4,675,990	\$ 1,074,000	\$ 674,000	\$ 674,000	
Sewer Projects										
02221	2	Billing Software Upgrade	\$ 5,683		\$ 5,683					
02223	2	Digital Phone System	\$ 25,000		\$ 25,000					
02224	2	Board Room Upgrade	\$ 15,000		\$ 15,000					
BP	2	Bypass Pump and Piping	\$ 80,000		\$ 80,000					
02230	2	Ground Penetrating Radar	\$ -							

02232	2	Light Stand Trailer	\$	-						
02233	2	Admin Storage Building	\$	65,000						
02236	2	Headworks Recoat	\$	150,000		\$ 150,000				
02237	2	Sludge Drying Bay	\$	150,000		\$ 150,000				
02242	2	Sludge Thickening	\$	582,000		\$ 582,000				
02243	2	Rosamond Blvd Grade Adjustments	\$	94,606	\$ 9,673.00	\$ 94,606				
02244	2	Monitoring Wells Construction (3 total)	\$	300,000	\$ 14,825.00	\$ 300,000				
02245	2	Grit Removal Upgrade	\$	100,000		\$ 100,000				
02246	2	Pond Sludge Mitigation	\$	89,359	\$ 10,641.00	\$ 89,359				
22401	2	SCADA Upgrade (PLC's)	\$	323,000		\$ 323,000				
02249	2	Appleblossom Lift Station Generator	\$	10,000		\$ 10,000				
22402	2	Automatic External Defibrillators	\$	7,500		\$ 7,500				
	2	Sludge Dewatering	\$	3,498,000		\$ 1,749,000	\$ 1,749,000			
	2	Grit Removal Expansion	\$	1,127,000		\$ 563,500	\$ 563,500			
	2	Percolation Pond Maintenance	\$	34,000		\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
	2	New Percolation Pond	\$	1,908,000		\$ 120,100	\$ 1,787,900			
	2	Headworks Wetwell Recoat	\$	257,000		\$ 257,000				
	2	Sewer Repair	\$	113,000		\$ 113,000	\$ 113,000	\$ 113,000	\$ 113,000	\$ 113,000
	2	Pond Sludge Removal	\$	6,127,000			\$ 2,042,333	\$ 2,042,333	\$ 2,042,333	
	2	Administration Mechanical Well Re-roof	\$	60,000		\$ 60,000				
	2	Administration Building HVAC Replacement	\$	182,000		\$ 182,000				
	2	GIS Upgrade	\$	56,500		\$ 56,500				
	2	Fleet Replacement	\$	52,000		\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000
	2	Office Remodel	\$	8,500		\$ 8,500				
	2	Sewer Camera Software Upgrade	\$	14,000		\$ 14,000				
	2	Sludge Hauling & Disposal	\$	47,000		\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
	2	Office Alarm Upgrade	\$	12,500		\$ 12,500				
		Total	\$	15,493,648	\$ 35,139	\$ 5,201,248	\$ 6,388,733	\$ 2,288,333	\$ 2,288,333	\$ 246,000
	Total by Fund									
	W	Water	\$	8,207,727						
	S	Sewer	\$	15,493,648						
	Total		\$	23,701,375						