

	Water	Sewer	Street Lighting	LLAD # 2	Park	Park Maintenance	Sum of Adjusted 16-17 Budget
Total Revenue	3,348,150	3,462,381	80,977	163,858	416,658	137,570	7,609,594
Operating Revenue	3,072,753	3,399,068	77,306	163,858	167,365	137,069	7,017,419
Customer Service Charges	1,301,000	2,892,000	75,000				4,268,000
Customer Usage Charges	1,578,000	69,000					1,647,000
Internal Service Charges	17,000						17,000
Internal Usage Charges	5,000						5,000
User Fees					7,500		7,500
County Service Area					114,200	132,719	246,919
Bulk Water Sales/Construction Water	11,000						11,000
Late Charges/Bank Charges	67,200	26,880	1,920				96,000
New Service Installation							-
Plan Check/Will Serve/Inspection Fees	2,500	2,500					5,000
Administration/Reconnection	76,500	8,500					85,000
Rent					16,200		16,200
Interest Income	10,303	20,938	386	425	26,465	4,350	62,867
Miscellaneous Income	4,250	4,250					8,500
Property Tax/Assessments				163,433			163,433
Designated Revenue		375,000			3,000		378,000
Discretionary Revenue			3,536		249,264		252,800
Property Tax/Assessments			3,536		249,264		252,800
Restricted Revenue	275,397	63,313	135		29	501	339,375
User Fees							-
System Connection Fees	27,200	12,800					40,000
Conservation Fees	18,000	42,000					60,000
Quimby Fees							-
Grants	230,000						230,000
LAI Interest	197	8,513	135		29	501	9,375
Total Expenses	(4,180,711)	(3,102,855)	(102,710)	(67,028)	(384,750)	(137,570)	(7,975,624)
Personnel Expenses	(1,058,298)	(763,650)			(105,068)	(63,741)	(1,990,757)
Salaries	(620,835)	(402,868)			(69,654)	(36,714)	(1,130,071)
Overtime Pay	(8,896)	(20,123)			(1,066)	(515)	(30,600)
Oncall/Pager Pay	(8,980)	(2,787)			(132)	(311)	(12,210)
Degree/Certification Pay	(16,103)	(3,998)			(1,805)	(142)	(22,048)
Holiday Pay	(47,428)	(27,970)			(1,491)	(2,280)	(79,169)
Vacation Pay	(37,734)	(23,170)			(3,310)	(1,986)	(66,200)
Sick Pay	(30,039)	(18,445)			(2,635)	(1,581)	(52,700)
Directors Pay	(19,960)	(19,960)			-	-	(39,920)
Payroll Tax Expense	(76,103)	(45,014)			(9,088)	(3,537)	(133,742)
Health Insurance	(251,237)	(133,298)			(6,149)	(11,027)	(401,711)
Workers Compensation	(21,996)	(10,383)			(1,565)	(1,010)	(34,954)
Other Benefits (Education Reimburse)	-	-			-	-	-
PERS Contribution	(88,637)	(56,534)			(8,173)	(4,638)	(157,982)
Less Capitalized Labor/Benefits	169,650	900			-	-	170,550
Direct Operating Expenses	(585,117)	(474,645)	(83,075)	(11,093)	(84,008)	(32,027)	(1,269,965)
Meters							-
Engineering	(10,030)	(1,100)			(400)		(11,530)
Electricity Expense	(191,484)	(121,896)	(81,345)	(11,093)	-	(4,758)	(410,576)
Utilities - Water					(25,000)	(10,965)	(35,965)
Utilities - Other Than Water	(6,053)	(11,418)			(246)	(2,117)	(19,834)

	Water	Sewer	Street Lighting	LLAD # 2	Park	Park Maintenance	Sum of Adjusted 16-17 Budget
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)	(10,000)	(45,000)
Pool Supplies & Maintenance	-	-	-	-	(18,000)	-	(18,000)
Security Services							-
Safety Supplies & Training	(6,845)	(6,845)					(13,690)
System Repair & Maintenance	(201,793)	(242,543)	-	-	(3,000)	(300)	(447,636)
System Tests	(33,370)	(16,630)					(50,000)
Uniforms	(5,015)	(3,940)					(8,955)
Auto & Truck Expense	(21,266)	(21,107)			(1,800)	(3,887)	(48,060)
Banked Water Expense							-
General and administrative	(1,086,902)	(1,198,160)	(19,635)	(55,935)	(147,006)	(41,802)	(2,549,440)
Accounting Consultants	(104,717)	(98,031)	(13,906)	(13,713)	(37,439)	(6,394)	(274,200)
Public Affairs	(1,503)	(1,503)			(572)		(3,578)
Legal Fees	(147,942)	(145,971)		(2,392)			(296,305)
Adjudication	(25,000)						(25,000)
Outside Services	(89,919)	(205,296)		(14,108)	(15,945)	(6,636)	(331,904)
Conservation Program	(21,300)	(5,000)					(26,300)
Advertising/Promotion	(130)	(130)					(260)
Bad Debt Expense	(637)	(996)					(1,633)
Building & Grounds Maintenance	(13,086)	(8,096)					(21,182)
Security Services	(1,063)	(2,734)					(3,797)
Computer Hardware	(3,210)	(4,434)			(887)		(8,531)
Computer Software	(3,325)	(5,041)					(8,366)
Computer Services/Consulting	(19,180)	(31,853)					(51,033)
Computer Licenses & Software	(10,760)	(12,502)			(266)		(23,528)
Election Expense							-
Dues & Subscriptions	(32,874)	(9,381)					(42,255)
Recruitment	(449)	(449)					(898)
Employment Costs	(1,252)	(1,343)			(77)		(2,672)
Employee Retention	(676)	(676)					(1,352)
Education - Conferences & Seminars	(5,750)	(4,623)	(127)				(10,500)
Training/Certification	(6,575)	(144)					(6,719)
Resource Material							-
Director Training/Seminars	(16,754)	(3,916)					(20,670)
Insurance - Liability	(61,930)	(40,041)			(4,449)		(106,420)
Office Expense	(33,847)	(18,573)	(1,804)				(54,224)
Office Supplies	(2,945)	(3,321)					(6,266)
Business Expense	(22,940)	(8,868)	(261)		(2,088)		(34,157)
Office Furniture & Equipment							-
Emergency Preparedness	(210)	(210)					(420)
Utilities	(13,576)	(9,995)				(749)	(24,320)
Principal Expense	(405,291)	(417,549)	(3,373)	(25,690)	(81,332)	(27,060)	(960,295)
Interest Expense	(40,061)	(157,484)	(164)	(32)	(3,951)	(963)	(202,655)
Discounts							-
Depreciation Expense - Noncash	(1,450,394)	(666,400)			(48,668)		(2,165,462)

	Water	Sewer	Street Lighting	LLAD # 2	Park	Park Maintenance	Sum of Adjusted 16-17 Budget
Depreciation Expense - Noncash	(1,450,394)	(666,400)			(48,668)		(2,165,462)
CIP Write-Off							-
CIP Write-Off							-
Net Operating Surplus (Deficit)	(832,561)	359,526	(21,733)	96,830	31,908	-	(366,030)
LESS: Capital Projects	(340,000)	(105,000)					(445,000)
ADD: Transfer from Reserve							
Restricted							-
Assigned							-
Unrestricted		(669,561)		(75,097)	(68,409)		(813,067)
TRANSFERS:							
To Street Lighting Fund			21,733	(21,733)			-
To Water Fund	84,765	(84,765)					-
Adjustments:							
75% Depreciation Add Back	1,087,796	499,800	-	-	36,501	-	1,624,097
Increase (Decrease) in Net Position	-	-	-	-	-	-	-
Beginning Fund Balance (Audited)	23,529,563	15,451,144	(73,366)	25,723	(1,549,510)	(287,634)	37,095,920
Available Fund Balance (Budget 2016-2017)	23,529,563	15,451,144	(73,366)	25,723	(1,549,510)	(287,634)	37,095,920

**Rosamond Community Services District
FY 2016-17
Proposed Capital Budget**

Project #	Fund	Project	Description	Priority	Capacity	Current Year Replacement/ Operations	Total	Future Years Replacement/ Operations
01079	W	Oak, Elm, Orange, Melvin, Gertrude, Edwards & Myrtle Streets	Replace Mainline/Service Lines	1		150,000	150,000	850,000
01705	W	Meter Replacement Project	Completion of project	1		100,000	100,000	300,000
	W	Half Ton Truck	Maintenance Vehicle	1		40,000	40,000	
	W	Car Port	Car Port	3		50,000	50,000	
							-	
							-	
	S	Car Port	Car Port	3		50,000	50,000	
	S	Half Ton Truck	Maintenance Vehicle	2		40,000	40,000	
	S	Dry Well Pump Seal	Convert seals	1		15,000	15,000	
		Totals			-	445,000	445,000	1,150,000
Breakdown by Fund								
		Water			-	340,000	340,000	1,150,000
		Sewer			-	105,000	105,000	-
		Parks			-	-	-	-
		Street Lighting			-	-	-	-
		Total			-	445,000	445,000	1,150,000