

## **2015-2016 BUDGET WORKSHOP ROSAMOND COMMUNITY SERVICES DISTRICT**

12:30PM  
Tuesday, May 26, 2015  
District Board Room  
3179 35<sup>th</sup> Street West  
Rosamond, CA 93560

### **Minutes**

**I. 1. Call to Order**

**2. Roll Call**

President Ed MacKay  
Vice President Alfred Wallis- arrived @12:40pm  
Director Byron Glennan  
Director Olaf Landsgaard- absent  
Director Dennis Shingledecker  
General Manager Steve Perez  
Assistant General Manager/Public Works Superintendent John Houghton  
District Accountant, Brad Rockabrand, CPA  
Legal Counsel, Allison Burns- absent  
Board Secretary, Lizette Guerrero

**II. 1. Public Comments- none**

(At this time, any person may address the Board 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 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 Board on any agenda matter at the time that matter is discussed, prior to Board consideration and action. Speakers are requested to limit comments to five (5) minutes.)

**III. Discussion**

1. 2015-2016 Preliminary Budget- Discussion was held regarding the 2015-2016 Preliminary Budget.

- V. Adjournment** –Motion made by Director Shingledecker, Seconded by Vice President Wallis to adjourn @2:30pm. Motion passed with 4 ayes and 1 absent, Landsgaard.

*Rosamond Community Services District  
Budget Workshop – Minutes  
Tuesday, May 26, 2015*

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/Assistant at least 48 hours in advance of the meeting to ensure availability of the requested service or accommodation. Please contact the Board Secretary/ Assistant by telephone at (661) 256-5808, Email: [lguerrero@rosamondcsd.com](mailto:lguerrero@rosamondcsd.com) or in writing at the Rosamond Community Services District, Attn: Board Secretary/Assistant; 3179 35<sup>th</sup> 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.

Respectfully submitted:



President, Board of Directors  
Rosamond Community Services District



Board Secretary

	Water	Sewer	Lighting	LLAD # 2	Park	Maintenance	Sum of 15-16 Budget	Sum of CY Actual	Sum of FY 13-14	Sum of FY 12-13
Utilities - Water		-	-	-	-	(19,150)	(19,150)	(51,445)	(54,211)	(97,195)
Utilities - Other Than Water	(7,310)	(11,290)	-	-	-	(2,100)	(20,700)	(18,553)	(26,036)	(20,618)
Equipment Leases	(6,500)	(6,500)	-	-	-	-	(13,000)	(9,130)	(15,349)	(77,182)
Operating Expenses	(11,040)	(27,070)	-	-	-	-	(38,110)	(21,925)	(32,255)	(24,967)
Purchased Water	(50,000)	-	-	-	-	-	(50,000)	(12,088)	(15,012)	(43,334)
Billing Expense	(42,775)	(9,317)	(1,650)	-	-	-	(53,742)	(31,355)	(39,426)	(66,390)
Operating Supplies	(800)	(920)	-	-	-	-	(1,720)	(10,251)	(7,557)	(5,860)
Parks Supplies & Maintenance	-	-	-	-	(2,650)	(99,465)	(102,115)	(85,375)	(96,768)	(100,252)
Pool Supplies & Maintenance	-	-	-	-	-	-	-	(3,171)	(15,737)	(11,245)
Security Services	-	-	-	-	-	-	-	-	690	(690)
Safety Supplies & Training	(5,300)	(4,450)	-	-	(100)	(100)	(9,950)	(9,620)	(9,400)	(2,500)
System Repair & Maintenance	(307,558)	(58,382)	-	-	-	-	(365,940)	(295,745)	(341,425)	(323,958)
System Tests	(10,050)	(41,950)	-	-	-	-	(52,000)	(24,013)	(35,323)	(43,266)
Uniforms	(4,500)	(4,500)	-	-	-	-	(9,000)	(7,446)	(9,020)	(7,597)
Auto & Truck Expense	(28,208)	(28,753)	-	-	(150)	-	(57,111)	(48,389)	(56,998)	(54,149)
Banked Water Expense	-	-	-	-	-	-	-	-	-	(22,252)
<b>G &amp; A</b>	<b>(2,224,404)</b>	<b>(1,186,895)</b>	<b>(28,129)</b>	<b>(56,822)</b>	<b>(106,564)</b>	<b>(54,833)</b>	<b>(3,657,647)</b>	<b>(2,544,399)</b>	<b>(2,655,380)</b>	<b>(1,973,935)</b>
Accounting Consultants	(166,750)	(91,003)	(4,597)	(2,415)	(4,974)	(4,461)	(274,200)	(178,308)	(66,405)	(33,700)
Public Affairs	(7,236)	(7,236)	-	-	(25)	-	(14,497)	(12,068)	(10,487)	(20,880)
Legal Fees	(119,841)	(119,841)	(5,000)	(8,000)	(1,000)	(15,000)	(268,682)	(144,797)	(60,660)	(43,486)
Adjudication	(121,500)	-	-	-	-	-	(121,500)	(18,196)	(159,965)	(33,916)
Outside Services	(751,449)	(107,390)	(13,398)	(44,354)	(5,120)	(6,500)	(928,211)	(308,027)	(492,238)	(238,582)
Conservation Program	(16,815)	(539)	-	-	-	-	(17,354)	(13,448)	(24,489)	(445)
Advertising/Promotion	(368)	(368)	-	-	-	-	(736)	(592)	(7,812)	(10,818)
Bad Debt Expense	(3,750)	(3,750)	(500)	-	-	-	(8,000)	(40,827)	187	(5,717)
Building & Grounds Maintenance	(16,200)	(16,274)	-	-	-	-	(32,474)	(31,387)	(14,450)	(14,780)
Security Services	(2,790)	(4,890)	-	-	-	-	(7,680)	(7,981)	(5,298)	(3,885)
Computer Hardware	(4,095)	(4,095)	-	-	(80)	-	(8,270)	(6,162)	(5,653)	(2,284)
Computer Software	(3,625)	(3,625)	-	-	(205)	-	(7,455)	(5,191)	(6,343)	(8,460)
Computer Services/Consulting	(31,746)	(71,345)	-	-	(601)	-	(103,692)	(31,961)	(40,173)	(40,064)
Computer Licenses & Software	(6,700)	(6,700)	-	-	-	-	(13,400)	(16,127)	(30,018)	(10,822)
Election Expense	-	-	-	-	-	-	-	(3,939)	(66)	(4,056)
Dues & Subscriptions	(26,363)	(9,670)	-	-	-	-	(36,033)	(32,253)	(23,668)	(21,095)
Recruitment	-	-	-	-	-	-	-	-	(2,618)	(300)
Employment Costs	(1,385)	(2,390)	-	-	-	-	(3,775)	(3,435)	(3,888)	(3,070)
Employee Retention	(800)	(800)	-	-	-	-	(1,600)	(1,221)	(2,535)	(1,654)
Education - Conferences & Seminars	(4,636)	(4,636)	-	-	(250)	-	(9,522)	(9,414)	(21,474)	(19,457)
Training/Certification	(3,905)	(3,405)	-	-	-	-	(7,310)	(12,303)	(8,442)	(10,590)
Resource Material	(370)	(370)	-	-	-	-	(740)	(777)	(153)	(301)
Director Training/Seminars	(5,295)	(5,295)	-	-	-	-	(10,590)	(14,065)	(18,513)	(14,888)
Insurance - Liability	(83,950)	(78,950)	-	-	(6,500)	-	(169,400)	(118,576)	(58,511)	(54,279)
Office Expense	(23,726)	(21,651)	(150)	(20)	(30)	-	(45,577)	(43,837)	(39,027)	(50,284)
Office Supplies	(2,340)	(2,340)	-	-	(395)	-	(5,075)	(5,209)	(7,110)	(6,667)
Business Expense	(38,260)	(24,375)	(950)	-	(75)	-	(63,660)	(21,842)	(52,999)	(43,798)
Office Furniture & Equipment	(1,520)	(1,520)	-	-	(20)	-	(3,060)	(3,238)	(1,497)	(3,480)
Emergency Preparedness	(350)	(350)	-	-	-	-	(700)	(312)	(974)	(730)

	Water	Sewer	Lighting	LLAD # 2	Park	Maintenance	Sum of 15-16 Budget	Sum of CY Actual	Sum of FY 13-14	Sum of FY 12-13
<b>Total Revenue</b>	<b>3,626,215</b>	<b>3,317,348</b>	<b>112,654</b>	<b>71,447</b>	<b>207,408</b>	<b>210,439</b>	<b>7,545,510</b>			
<b>Operating Revenue</b>	<b>2,963,406</b>	<b>3,252,948</b>	<b>80,625</b>	<b>62,713</b>	<b>17,800</b>	<b>210,439</b>	<b>6,587,931</b>	<b>6,329,197</b>	<b>7,420,760</b>	<b>7,137,832</b>
Customer Service Charges	1,248,000	2,700,000	72,000	-	-	-	4,020,000	3,815,229	4,075,334	3,781,908
Customer Usage Charges	1,482,000	65,000	-	-	-	-	1,547,000	1,782,923	2,367,647	2,218,598
Internal Service Charges	18,000	-	-	-	-	-	18,000	14,262	17,734	18,405
Internal Usage Charges	34,000	-	-	-	-	-	34,000	26,691	35,162	77,487
User Fees	-	-	-	-	-	-	-	9,801	16,699	18,190
County Service Area	-	-	-	-	-	-	-	-	-	-
Bulk Water Sales/Construction Water	11,000	-	-	-	-	210,439	210,439	70,269	223,289	224,728
Late Charges/Bank Charges	38,000	38,000	4,000	-	-	-	11,000	12,616	20,243	38,050
New Service Installation	-	-	-	-	-	-	80,000	48,317	94,509	127,690
Plan Check/Will Serve/Inspection Fees	2,500	2,500	-	-	-	-	-	-	1,029	3,916
Administration/Reconnection	110,400	26,400	4,500	-	-	-	141,300	66,238	108,224	95,982
Rent	-	-	-	-	16,200	-	16,200	15,100	15,900	16,635
Interest Income	2,506	20,048	125	2,381	-	-	25,060	23,241	19,003	18,117
Miscellaneous Income	17,000	17,000	-	-	-	-	34,000	35,608	18,480	22,402
Property Tax/Assessments	-	-	-	60,332	-	-	60,332	106,525	26,159	26,717
Designated Revenue	-	384,000	-	-	1,600	-	385,600	285,991	373,676	446,482
<b>Discretionary Revenue</b>			<b>32,011</b>	<b>8,401</b>	<b>189,608</b>		<b>230,020</b>	<b>243,017</b>	<b>234,964</b>	<b>226,958</b>
Property Tax/Assessments			32,011	8,401	189,608		230,020	243,017	234,964	226,958
<b>Restricted Revenue</b>	<b>662,809</b>	<b>64,400</b>	<b>18</b>	<b>333</b>			<b>727,559</b>	<b>473,179</b>	<b>186,145</b>	<b>18,061</b>
System Connection Fees	34,000	16,000	-	-	-	-	50,000	39,600	12,400	9,768
Conservation Fees	14,400	45,600	-	-	-	-	60,000	72,600	61,050	6,775
Quimby Fees	-	-	-	-	-	-	-	2,880	1,440	-
Grants	614,059	-	-	-	-	-	614,059	355,650	109,968	-
LAIF Interest	350	2,800	18	333	-	-	3,500	2,449	1,288	1,518
<b>Total Expenses</b>	<b>(5,392,079)</b>	<b>(3,195,789)</b>	<b>(112,654)</b>	<b>(71,447)</b>	<b>(109,589)</b>	<b>(178,023)</b>	<b>(9,059,581)</b>			
<b>Personnel Expenses</b>	<b>(1,018,769)</b>	<b>(1,014,150)</b>					<b>(2,032,919)</b>	<b>(1,772,611)</b>	<b>(2,031,303)</b>	<b>(2,087,037)</b>
Salaries	(615,839)	(612,402)	-	-	-	-	(1,228,241)	(1,026,400)	(1,200,234)	(1,071,100)
Overtime Pay	(17,382)	(10,618)	-	-	-	-	(28,000)	(22,969)	(25,075)	(30,774)
Oncall/Pager Pay	(9,933)	(6,067)	-	-	-	-	(16,000)	(13,203)	(14,746)	(13,221)
Degree/Certification Pay	(10,973)	(10,911)	-	-	-	-	(21,884)	(18,700)	(20,895)	(14,431)
Holiday Pay	(29,153)	(28,990)	-	-	-	-	(58,143)	(54,207)	(64,140)	(61,094)
Vacation Pay	(38,350)	(38,136)	-	-	-	-	(76,486)	(52,650)	(94,781)	(87,806)
Sick Pay	(25,439)	(25,297)	-	-	-	-	(50,735)	(42,339)	(44,293)	(55,805)
Directors Pay	(32,853)	(20,067)	-	-	-	-	(52,920)	(32,634)	(42,336)	(42,924)
Payroll Tax Expense	(60,067)	(59,732)	-	-	-	-	(119,799)	(104,389)	(124,878)	(112,537)
Health Insurance	(211,916)	(123,197)	-	-	-	-	(335,113)	(263,387)	(305,558)	(275,922)
Workers Compensation	(39,272)	(20,983)	-	-	-	-	(60,255)	(74,047)	(50,003)	(16,022)
Other Benefits (Education Reimburse)	-	-	-	-	-	-	-	-	(28,684)	(7,590)
PERS Contribution	(89,593)	(57,750)	-	-	-	-	(147,343)	(222,206)	(243,688)	(207,236)
Less Capitalized Labor/Benefits	162,000						162,000	154,520	228,009	(90,574)
<b>Direct Operating Expenses</b>	<b>(722,841)</b>	<b>(323,632)</b>	<b>(84,525)</b>	<b>(14,625)</b>	<b>(3,025)</b>	<b>(123,190)</b>	<b>(1,271,838)</b>	<b>(1,016,277)</b>	<b>(1,233,252)</b>	<b>(1,345,439)</b>
Meters										
Engineering	(10,400)	(500)	-	-	-	-	(10,900)	(8,401)	(12,493)	(12,244)
Electricity Expense	(238,400)	(130,000)	(82,875)	(14,625)	(125)	(2,375)	(468,400)	(379,370)	(476,202)	(428,830)

	Water	Sewer	Lighting	LLAD # 2	Park	Maintenance	Sum of 15-16 Budget	Sum of CY Actual	Sum of FY 13-14	Sum of FY 12-13
Utilities	(14,012)	(14,012)	-	-	(2,050)	(850)	(30,924)	(27,411)	(34,685)	(33,013)
Principal Expense	(660,109)	(404,714)	(3,362)	(1,933)	(81,087)	(26,992)	(1,178,197)	(1,253,686)	(1,169,721)	(892,268)
Interest Expense	(104,518)	(175,361)	(172)	(100)	(4,152)	(1,030)	(285,333)	(177,810)	(285,589)	(346,211)
Discounts	-	-	-	-	-	-	-	-	(108)	46
<b>Depreciation Expense - Noncash</b>	<b>(1,426,065)</b>	<b>(671,112)</b>	-	-	-	-	<b>(2,097,177)</b>	<b>(1,800,948)</b>	<b>(1,775,127)</b>	<b>(1,725,427)</b>
Depreciation Expense - Noncash	(1,426,065)	(671,112)	-	-	-	-	(2,097,177)	(1,800,948)	(1,775,127)	(1,725,427)
<b>CIP Write-Off</b>	-	-	-	-	-	-	-	-	<b>(4,655)</b>	-
CIP Write-Off	-	-	-	-	-	-	-	-	(4,655)	-
<b>Net Operating Surplus (Deficit)</b>	<b>(1,765,864)</b>	<b>121,559</b>	<b>(0)</b>	<b>0</b>	<b>97,819</b>	<b>32,416</b>	<b>(1,514,071)</b>	<b>(88,841)</b>	<b>142,153</b>	<b>251,013</b>



Morrison MacKay <morrison.mackay@gmail.com>

---

## Budget Workshop Questions for May 26th

1 message

---

**Olaf Landsgaard** <aerolex@qnet.com>

Sat, May 23, 2015 at 10:48 AM

Reply-To: aerolex@qnet.com

To: Morrison MacKay <morrison.mackay@gmail.com>, brockabrand@rosamondcsd.com

Ed;

Friday noon I got word that a case that had been "trailing" (Waiting for a Dept 4 to open up so we could finish a bench trial in Bakersfield) is going on Tuesday, May 26<sup>th</sup>.

As I will not be able to make it, could you please ask the attached questions (pasted below, encase attachment does not work)?

I have included Brad in the email to give him a heads up on the questions.

Thanks

Olaf

Budget Workshop Questions – May 26, 2015

1. Can every director have a copy of the August 27, 2014 budget?
2. Why do we need anything more than a ten percent (10%) reserve?
3. Given the fact that in 2014-2015 we budgeted to "depreciate" 1.3 million and to make up that depreciation in cash, why are we not calling that "reserves"?
4. Given the above, why can we not give an across the board 20% cut in water rates immediately?
5. The three pages at the top of the August 27 minutes indicate 4.7 million in Total Revenue and 3.6 million in operating revenue for Water, 3,5 million in Total Revenue and 3.3 million in operating revenue for Sewer (difference is Reserves?). How close are we to the revenue estimates?

	Water	Sewer	Street Lighting	LLAD # 2	Park	Park Maintenance	2014-2015 Budget
<b>Total Revenue</b>	<b>4,750,736</b>	<b>3,532,272</b>	<b>72,966</b>	<b>24,450</b>	<b>263,622</b>	<b>218,000</b>	<b>8,862,045</b>
<b>Operating Revenue</b>	<b>3,606,000</b>	<b>3,334,020</b>	<b>72,962</b>	<b>24,369</b>	<b>263,622</b>	<b>218,000</b>	<b>7,518,972</b>
Customer Service Charges	1,248,000	2,866,000	72,000	-	-	-	4,186,000
Customer Usage Charges	2,139,000	65,000	-	-	-	-	2,204,000
Internal Service Charges	18,000	-	-	-	-	-	18,000
Internal Usage Charges	34,000	-	-	-	-	-	34,000
User Fees	-	-	-	-	12,000	-	12,000
County Service Area	-	-	-	-	-	218,000	218,000
Bulk Water Sales/Construction Water	18,000	-	-	-	-	-	18,000
Late Charges/Bank Charges	44,100	-	900	-	-	-	45,000
New Service Installation	23,460	-	-	-	-	-	23,460
Plan Check/Will Serve/Inspection Fees	4,700	4,700	-	-	-	-	9,400
Administration/Reconnection	72,000	900	-	-	-	-	72,900
Rent	-	-	-	-	16,200	-	16,200
Interest Income	1,240	9,920	62	1,179	-	-	12,400
Miscellaneous Income	3,500	3,500	-	-	-	-	7,000
Property Tax/Assessments	-	-	-	23,190	230,020	-	253,210
Designated Revenue	-	384,000	-	-	5,402	-	389,402
<b>Restricted Revenue</b>	<b>1,144,736</b>	<b>198,252</b>	<b>4</b>	<b>81</b>	<b>-</b>	<b>-</b>	<b>1,343,073</b>
System Connection Fees	115,736	54,464	-	-	-	-	170,200
Conservation Fees	45,192	143,108	-	-	-	-	188,300
Quimby Fees	-	-	-	-	-	-	-
Grants	983,723	-	-	-	-	-	983,723
LAIF Interest	85	680	4	81	-	-	850
<b>Total Expenses</b>	<b>(4,754,197)</b>	<b>(2,289,091)</b>	<b>(107,669)</b>	<b>(38,194)</b>	<b>(438,087)</b>	<b>(255,697)</b>	<b>(7,882,927)</b>
<b>Personnel Expenses</b>	<b>(895,546)</b>	<b>(932,061)</b>	<b>-</b>	<b>-</b>	<b>(264,988)</b>	<b>(20,797)</b>	<b>(2,113,385)</b>
Salaries	(600,603)	(486,297)	-	-	(139,048)	(11,134)	(1,237,081)
Overtime Pay	(12,138)	(9,828)	-	-	(2,810)	(225)	(25,000)
On-call/Pager Pay	(7,768)	(6,290)	-	-	(1,798)	(145)	(16,000)
Degree/Certification Pay	(9,615)	(7,785)	-	-	(2,226)	(178)	(19,804)
Holiday Pay	(30,886)	(25,008)	-	-	(7,151)	(573)	(63,617)
Vacation Pay	(47,579)	(38,524)	-	-	(11,015)	(882)	(98,000)
Sick Pay	(29,201)	(23,644)	-	-	(6,761)	(541)	(60,147)
Directors Pay	(23,814)	(23,814)	-	-	(5,292)	-	(52,920)

6. The expenses start on page one, and are summarized on the next two pages of those minutes. As to the above page, because of the July 1 "sick pay" law, how much more will we have to spend, if we keep the same # of employees?
7. As to the next page (below), could we spell out what "G&A" means?

	Water	Sewer	Street Lighting	LLAD # 2	Park	Park Maintenance	2014-2015 Budget
Payroll Tax Expense	(58,164)	(47,094)	-	-	(13,465)	(1,079)	(119,801)
Health Insurance	(144,390)	(116,910)	-	-	(33,428)	(2,677)	(297,404)
Workers Compensation	(27,955)	(22,635)	-	-	(6,472)	(518)	(57,580)
Other Benefits (Education Reimburse)	(23,498)	(19,026)	-	-	(5,440)	(436)	(48,400)
PERS Contribution	(129,935)	(105,205)	-	-	(30,082)	(2,409)	(267,631)
Less Capitalized Labor/Benefits	250,000	-	-	-	-	-	250,000
<b>Direct Operating Expenses</b>	<b>(635,550)</b>	<b>(376,670)</b>	<b>(89,240)</b>	<b>(20,390)</b>	<b>(28,230)</b>	<b>(229,920)</b>	<b>(1,380,000)</b>
Meters	(5,000)	-	-	-	-	-	(5,000)
Engineering	(9,000)	(6,000)	-	-	-	-	(15,000)
Electricity Expense	(202,870)	(110,750)	(86,840)	(20,390)	(4,430)	(17,720)	(443,000)
Utilities - Water	-	-	-	-	-	-	(77,000)
Utilities - Other Than Water	(11,900)	(11,900)	-	-	(5,100)	(5,100)	(34,000)
Equipment Leases	(12,000)	(8,000)	-	-	-	-	(20,000)
Operating Expenses	(13,500)	(16,500)	-	-	-	-	(30,000)
Purchased Water	(50,000)	-	-	-	-	-	(50,000)
Billing Expense	(48,600)	(9,000)	(2,400)	-	-	-	(60,000)
Operating Supplies	(17,150)	(17,150)	-	-	-	(700)	(35,000)
Parks Supplies & Maintenance	(12,000)	(12,000)	-	-	-	(96,000)	(120,000)
Pool Supplies & Maintenance	-	-	-	-	-	(12,000)	(12,000)
Security Services	(450)	(450)	-	-	(100)	-	(1,000)
Safety Supplies & Training	(5,000)	(5,000)	-	-	-	-	(10,000)
System Repair & Maintenance	(176,480)	(96,320)	-	-	(12,200)	(15,000)	(300,000)
System Tests	(14,000)	(56,000)	-	-	-	-	(70,000)
Uniforms	(3,600)	(3,600)	-	-	(400)	(400)	(8,000)
Auto & Truck Expense	(24,000)	(24,000)	-	-	(6,000)	(6,000)	(60,000)
Banked Water Expense	(30,000)	-	-	-	-	-	(30,000)
<b>G &amp; A</b>	<b>(1,833,791)</b>	<b>(799,364)</b>	<b>(18,429)</b>	<b>(17,804)</b>	<b>(94,799)</b>	<b>(4,880)</b>	<b>(2,769,167)</b>
Accounting Consultants	(92,475)	(92,475)	(2,055)	(2,055)	(14,385)	(2,055)	(205,500)
Public Affairs	(3,800)	(3,800)	(475)	-	(1,425)	-	(9,500)
Legal Fees	(54,225)	(54,225)	-	-	(12,050)	-	(120,500)
Adjudication	(140,000)	-	-	-	-	-	(140,000)
Outside Services	(1,095,495)	(184,782)	(13,199)	(15,749)	(13,199)	-	(1,322,423)
Conservation Program	(45,000)	-	-	-	-	-	(45,000)
Advertising/Promotion	(7,200)	(7,200)	-	-	(1,600)	-	(16,000)

8. As to the immediate above, can we review the "Public Affairs" contract?
9. Again, how does G&A differ from the rest of the expenses?
10. What is "Outside Services"? How is it we are paying 1.1 million on the water budget alone?
11. Advertising: Why are we not advertising in the Rosamond News?
12. As to the below third page:, for an organization our size, are we low on Computer hardware and software expense estimate?
13. Where in the budget does it show:
  - a. Water bank purchase (RCSD's 6% investment in Semi-Tropic, now called "AV Waterbank"?)
  - b. Water purchased for the water bank?
  - c. Water purchased from AVEK?
  - d. Water rights that may be purchased from landowners?
  - e. Sewer – Purple pipe expansion
  - f. Sewer – permit fees
  - g. Sewer – Legal, contracting.

	Water	Sewer	Street Lighting	LLAD # 2	Park	Park Maintenance	2014-2015 Budget
Bad Debt Expense	(250)	(250)	-	-	-	-	(500)
Building & Grounds Maintenance	(12,150)	(12,150)	-	-	(1,525)	(1,175)	(27,000)
Security Services	(4,500)	(4,500)	-	-	(1,000)	-	(10,000)
Computer Hardware	(4,500)	(4,500)	-	-	(1,000)	-	(10,000)
Computer Software	(3,600)	(3,600)	-	-	(800)	-	(8,000)
Computer Services/Consulting	(19,485)	(19,485)	-	-	(4,330)	-	(43,300)
Computer Licenses & Software	(14,850)	(14,850)	-	-	(3,300)	-	(33,000)
Election Expense	(9,450)	(9,450)	-	-	(2,100)	-	(21,000)
Dues & Subscriptions	(18,860)	(5,000)	-	-	(2,140)	-	(26,000)
Recruitment	(1,000)	(1,000)	-	-	(2,000)	-	(4,000)
Employment Costs	(1,600)	(1,600)	-	-	(800)	-	(4,000)
Employee Retention	(1,800)	(1,800)	-	-	(400)	-	(4,000)
Education - Conferences & Seminars	(11,250)	(11,250)	-	-	(2,500)	-	(25,000)
Training/Certification	(5,400)	(5,400)	-	-	(1,200)	-	(12,000)
Resource Material	(675)	(675)	-	-	(150)	-	(1,500)
Director Training/Seminars	(13,499)	(13,499)	-	-	(3,000)	-	(29,998)
Insurance - Liability	(67,572)	(67,572)	-	-	(5,631)	-	(140,776)
Office Expense	(18,000)	(18,000)	-	-	(4,000)	-	(40,000)
Office Supplies	(3,600)	(3,600)	-	-	(800)	-	(8,000)
Business Expense	(48,150)	(48,150)	(2,700)	-	(6,000)	-	(105,000)
Office Furniture & Equipment	(900)	(900)	-	-	(200)	-	(2,000)
Emergency Preparedness	(6,750)	(6,750)	-	-	(1,500)	-	(15,000)
Utilities	(15,750)	(15,750)	-	-	(1,750)	(1,750)	(35,000)
Interest Expense	(112,005)	(187,151)	-	-	(6,014)	-	(305,170)
Discounts	-	-	-	-	-	-	-
Depreciation Expense - Noncash	(1,389,310)	(180,996)	-	-	(50,070)	-	(1,620,375)
Depreciation Expense - Noncash	(1,389,310)	(180,996)	-	-	(50,070)	-	(1,620,375)
CIP Write-Off	-	-	-	-	-	-	-
CIP Write-Off	-	-	-	-	-	-	-
<b>Net Operating Surplus (Deficit)</b>	<b>(3,461)</b>	<b>1,243,181</b>	<b>(34,703)</b>	<b>(13,744)</b>	<b>(174,465)</b>	<b>(37,697)</b>	<b>979,118</b>



Budget Workshop Questions for May 26th.docx  
4388K