

## **AGENDA**

### **ROSSMOOR COMMUNITY SERVICES DISTRICT**

#### **BUDGET COMMITTEE MEETING**

RUSH PARK  
Auditorium  
3001 Blume Drive  
Rossmoor, California

**Monday, August 2, 2021**  
**7 p.m.**

*Please be advised that all personal wishing to participate in the meeting may do so in person.*

---

#### **A. ORGANIZATION**

1. CALL TO ORDER: 7:00 p.m.
2. ROLL CALL: Directors DeMarco, Nitikman
3. PLEDGE OF ALLEGIANCE: Director DeMarco

#### **B. PUBLIC FORUM**

*Any person may address the members of the Budget Committee at this time upon any subject within the jurisdiction of the Budget Committee of the Rossmoor Community Services District.*

#### **C. REGULAR CALENDAR**

1. DISCUSSION REGARDING FISCAL YEAR 2021-2022 PROPOSED FINAL BUDGET

#### **D. ADJOURNMENT**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-1**

**Date:** August 2, 2021

**To:** Budget Committee  
Director Tony DeMarco  
Director Mark Nitikman (in place of Director Jeffrey Rips)

**From:** General Manager Joe Mendoza  
Accountant Kenneth Pun

**Subject:** DISCUSSION REGARDING FY 2021-2022 PROPOSED FINAL BUDGET

**RECOMMENDATION**

The Budget Committee will review the Rossmoor Community Services District's (RCSD) FY 2021-2022 Proposed Final Budget and make their recommendations to the RCSD Board of Directors at their August 10, 2021 regular Board of Directors meeting.

**BACKGROUND**

At the July 13, 2021 RCSD Board of Directors meeting, a report was presented to the Board - *Public Hearing for Fiscal Year 2021-2022 Proposed Final Budget (Attachment 1)*. At that time, the Board discussed the proposed budget that was presented. The Board had a number of questions regarding the information provided and asked that the item be brought back to the Budget Committee for review and then scheduled for the Board's final approval at the August 10, 2021 meeting.

**INFORMATION**

As the Committee is aware, the Accounting Division of the District has been reorganized and an accounting consultant was retained to revamp the budget and accounting processes. Accountant Ken Pun has been working his way through this reorganization and making changes to the reporting structure of the budget. The goal has been to more accurately reflect the costs for the various divisions within the District's operation and provide greater transparency. As part of the reorganization, some line items have been moved/reclassified to other cost centers, etc. An example would be the elimination of the Accountant position from the District's organization (Administration) in November 2020, and the addition of an accounting consultant (Contract Services). Some of the questions at the July 13, 2021 Board meeting may have been because of some of these reclassifications.

As outlined in the July 13, 2021 agenda report, the estimate to close figures are estimates – the actual figures not final until the fiscal year ends (June 30, 2021) and all expenses are reported through that date. An audit will take place in late August 2021 to fully reconcile the budget numbers and information will be presented to the Board with the results.

Please note that in the July 13, 2021 agenda report, the *Employee Salary Plan* page did not print correctly for the General Clerk line. Therefore, a corrected copy is attached as Attachment 2.

The General Manager and Accountant will be available to answer questions the Budget Committee may have.

## **ATTACHMENTS**

1. RCSD Board Meeting Agenda Item F-1: *Public Hearing for Fiscal Year 2021-2022 Proposed Final Budget*
2. Employee Salary Plan for Fiscal Year 2021-2022

## **ROSSMOOR COMMUNITY SERVICES DISTRICT**

### **AGENDA ITEM F-1**

**Date:** July 13, 2021  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
Accountant Ken Pun  
**Subject:** PUBLIC HEARING – FISCAL YEAR 2021-2022 PROPOSED FINAL BUDGET

### **RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors:

1. Open the public hearing for the Fiscal Year 2021-2022 Proposed Final Budget;
2. Receive the FY 2021-2022 Proposed Final Budget presentation from the General Manager and Accountant;
3. Take public testimony;
4. Close the public hearing;
5. Deliberate; and
6. Approve the Fiscal Year 2021-2022 Proposed Final Budget.

### **BACKGROUND**

The Fiscal Year 2021-2022 Proposed Final Budget was presented to the RCSD Board of Directors at the June 8, 2021 regular Board meeting. After deliberation of the Proposed Final Budget, the General Manager was directed to publish a Notice of Public Hearing for the July 13, 2021 RCSD Board of Directors meeting. SB 135 requires that the hearing be noticed and a hearing be held prior to adoption of the Final Budget. The Notice was published as required and copy of that Notice of Public Hearing is attached.

### **INFORMATION**

The budget document before you was prepared before the final FY 2021-2022 budget numbers have been audited by the District's Auditor. This is due to the timing of the budget calendar required by SB 135, which does not provide sufficient time to complete an audit before the Final Budget must be adopted. The Final Budget will be fully reconciled when the District's Annual Audit is completed, at which time it will be presented to the Audit Committee and the RCSD Board of Directors at a future meeting.

The Estimate to Close Budget, however, is considered sufficiently accurate for adoption of the FY 2021-2022 Final Budget. Upon the RCSD Board's approval of the FY 2021-2022 Proposed Final Budget, the Board will be asked to adopt the Annual Budget Revenues and Expenditures Total Amounts by resolution.

## **ATTACHMENTS**

1. FY 2021-2022 Proposed Final Budget
2. Notice of Public Hearing
3. Policy No. 3020 Budget Preparation, Adoption and Revision

**Rossmoor Community Services District**  
**Proposed Final Budget**  
**For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Proposed Final Budget
<b>Revenues:</b>				
Property taxes	\$ 1,037,534	\$ 1,036,195	\$ 1,065,054	\$ 1,100,000
Street light assessments	358,893	360,000	361,665	372,000
Interest on investments	17,897	16,000	7,055	9,600
From Other Governmental Agencies	65,040	65,400	63,503	258,000
Permit and Rental Fees	131,763	164,900	106,869	137,300
Miscellaneous	42,449	37,000	23,681	19,000
<b>Total Revenues</b>	<u>1,653,576</u>	<u>1,679,495</u>	<u>1,627,827</u>	<u>1,895,900</u>
<b>Expenditures:</b>				
Administrative	831,168	781,025	840,000	987,700
Recreation	38,776	39,750	20,000	39,500
Rossmoor Park	107,354	101,910	105,200	263,000
Montecito Center	23,489	31,660	20,000	24,400
Rush Park	154,644	186,240	202,000	145,500
Street Lighting	117,200	108,000	80,000	100,000
Rossmoor Wall	2,200	3,700	-	1,000
Street Sweeping	59,599	60,000	60,000	65,000
Parkway Tree	175,768	166,550	155,017	170,000
Mini-Parks and Median	13,212	14,500	9,000	11,800
Capital projects - Miscellaneous	5,485	-	-	-
Debt services - Principals	5,838	-	-	-
Debt services - Interest	621	-	-	-
<b>Total Expenditures</b>	<u>1,535,354</u>	<u>1,493,335</u>	<u>1,491,217</u>	<u>1,807,900</u>
<b>Changes in Fund Balance</b>	118,222	186,160	136,610	88,000
<b>Fund Balance:</b>				
Beginning of Year	1,008,739	1,126,961	1,126,961	1,263,571
End of Year	<u>\$ 1,126,961</u>	<u>\$ 1,313,121</u>	<u>\$ 1,263,571</u>	<u>\$ 1,351,570</u>

**Rossmoor Community Services District  
Proposed Final Budget  
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Proposed Final Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
<b>Property Taxes</b>						
10-00-3000 Current secured	\$ 961,305	\$ 957,500	\$ 989,631	\$ 1,020,000	6.53%	3.07%
10-00-3001 Current unsecured	24,809	29,000	32,362	34,000	17.24%	5.06%
10-00-3002 Prior secured	7,105	7,500	13,613	14,000	86.67%	2.84%
10-00-3003 Prior unsecured	5,241	395	2,892	3,000	659.49%	3.73%
10-00-3004 Delinquent property taxes	868	800	704	1,000	25.00%	42.05%
10-00-3010 Current supplemental assessment	20,094	24,000	17,376	18,000	-25.00%	3.59%
10-00-3020 Public utility	18,112	17,000	8,476	10,000	-41.18%	17.98%
<b>Total property taxes</b>	<b>1,037,534</b>	<b>1,036,195</b>	<b>1,065,054</b>	<b>1,100,000</b>	<b>6.16%</b>	<b>3.28%</b>
<b>Street Light Assessment</b>						
10-00-3105 Assessment	358,893	360,000	361,665	372,000	3.33%	2.86%
<b>Interest on investments</b>						
10-00-3200 Interest	17,897	16,000	7,055	9,600	-40.00%	36.07%
<b>From Other Governmental Agencies</b>						
10-00-3001 State-Homeowners Prop. Tax Relief	5,040	5,400	3,503	4,000	-25.93%	14.19%
10-00-3200 Prop 68 Grant Funding*	- *	-	-	175,000	0.00%	0.00%
10-00-3250 FEMA Grant - COVID 19	-	-	-	19,000	0.00%	0.00%
10-00-3305 County-Street Sweep Reimbursement	60,000	60,000	60,000	60,000	0.00%	0.00%
<b>Total other governmental agencies</b>	<b>65,040</b>	<b>65,400</b>	<b>63,503</b>	<b>258,000</b>	<b>294.50%</b>	<b>306.28%</b>
<b>Permit and Rental Fees**</b>						
10-00-3404 Tennis Reservations	26,065	25,000	49,341	45,000	80.00%	-8.80%
10-00-3405 Wall Rental	320	400	40	300	-25.00%	650.00%
10-00-3406 Ball Field Reservation	15,366	23,000	11,228	12,000	-47.83%	6.88%
10-00-3407 Tree Trim	-	-	380	5,000	0.00%	1215.79%
10-00-3410 Rossmoor Building Rental	12,380	16,500	3,349	10,000	-39.39%	198.60%
10-00-3412 Montecito Building Rental	17,913	25,000	10,259	15,000	-40.00%	46.21%
10-00-3414 Rush Building Rental	59,719	75,000	32,272	50,000	-33.33%	54.93%
<b>Total permit and rental fees</b>	<b>131,763</b>	<b>164,900</b>	<b>106,869</b>	<b>137,300</b>	<b>-16.74%</b>	<b>28.48%</b>
<b>Miscellaneous Revenues***</b>						
10-00-3500 Miscellaneous	8,554	3,000	23,681	5,000	66.67%	-78.89%
10-00-3502 Admin Fees	20,000	20,000	-	-	-100.00%	0.00%
10-00-3504 Sponsorship	13,895	14,000	-	14,000	0.00%	0.00%
<b>Total miscellaneous revenues</b>	<b>42,449</b>	<b>37,000</b>	<b>23,681</b>	<b>19,000</b>	<b>-48.65%</b>	<b>-19.77%</b>
<b>Total revenues</b>	<b>\$1,653,576</b>	<b>\$ 1,679,495</b>	<b>\$ 1,627,827</b>	<b>\$ 1,895,900</b>	<b>12.89%</b>	<b>16.47%</b>

\* Available Prop 68 Grant Funding for CIP Projects:  
Proposing for the following:  
1. New Playground structure at Rossmoor Park \$150,000

\*\* Permit and Rental Fees  
For Tennis Reservation, increased \$1 for miscellaneous reservation and \$1.5 for Tennis Pros lesson  
For Volleyball and Ball Field Reservation, propose to increase \$1 to \$1.5

\*\*\* Including the upgrade of Rush Park Auditorium Audio-Visual System - Contribution from Calvary Chapel Church in the amount of \$12,000

**Rossmoor Community Services District  
Employee Salary Plan  
For the Fiscal Year 2021-2022**

SALARY PLAN F/Y 2021-2022							
Position	2020-2021 Current Salary		2020-2021 Midpoint Includes 2.26% CPI rounded out to 3% for 2021-2022		2021-2022 Recommended Salary		
	Annually	Hourly	Midpoint	Increase	Annually	Increase	Hourly
General Manager	\$ 75,000.00	n/a	n/a	n/a	\$ 85,000.00	n/a	n/a
Pun Group Contractor	\$ 60,000.00	n/a	\$ 60,000.00	n/a	\$ 60,000.00	n/a	n/a
Administrative Assistant	\$ 61,967.61	\$ 29.79	\$ 63,826.64	\$ 0.89	\$ 63,826.64	\$ 0.89	\$ 30.69
General Clerk	\$ 46,763.57	\$ 22.48	<del>(\$ 45,515.28)</del>	\$ 0.67	<del>(\$ 45,515.28)</del>	\$ 0.67	\$ 23.15
*Administrative Clerk	\$ 22,880.00	\$ 22.00	\$ 23,566.40	\$ 0.66	\$ 23,566.40	\$ 0.66	\$ 22.66
Park Superintendent	\$ 58,936.20	\$ 28.33	\$ 60,704.29	\$ 0.85	\$ 60,704.29	\$ 0.85	\$ 29.18
Recreation Superintendent	\$ 53,768.00	\$ 25.85	\$ 55,381.04	\$ 0.78	\$ 55,381.04	\$ 0.78	\$ 26.63
District Arborist	\$ 48,143.00	\$ 23.15	\$ 49,587.29	\$ 0.69	\$ 49,587.29	\$ 0.69	\$ 23.84
Arborist & Maintenance Assistant	\$ 33,573.60	\$ 16.14	\$ 34,580.48	\$ 0.48	\$ 34,580.81	\$ 0.48	\$ 16.63
*Maintenance/Rec Assistant	\$ 15,600.00	\$ 15.00	\$ 16,068.00	\$ 0.45	\$ 16,068.00	\$ 0.45	\$ 15.45
*Maintenance/Rec Assistant	\$ 15,600.00	\$ 15.00	\$ 16,068.00	\$ 0.45	\$ 16,068.00	\$ 0.45	\$ 15.45
*Maintenance/Rec Assistant	\$ 15,600.00	\$ 15.00	\$ 16,068.00	\$ 0.45	\$ 16,068.00	\$ 0.45	\$ 15.45
*Maintenance/Rec Assistant	\$ 15,600.00	\$ 15.00	\$ 16,068.00	\$ 0.45	\$ 16,068.00	\$ 0.45	\$ 15.45
Event/Facility Attendant	n/a	\$ 15.00		\$ -			\$ 15.00

\* 1/2 Time 20 hrs. per week/1040 hrs. per year

\*\*Totals

\$388,432

\$400,084.94

\*\*Totals do not include General Manager or Pun Group since they will not receive a 3% pay increase.



**Rossmoor Community Services District  
Proposed Final Budget  
Department 10 - Administrative Services  
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Proposed Final Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
<b>Salaries and Benefits</b>						
10-10-4000 Board of Directors' Compensation	\$ 8,300	\$ 9,000	\$ 8,200	\$ 9,000	0.00%	9.76%
10-10-4001 Part-time	19,358	20,000	19,098	64,272	221.36%	236.54%
10-10-4003 Overtime	11,694	1,500	-	1,500	0.00%	0.00%
10-10-4006 Salaries - Administrative *	203,318	168,000	137,405	220,560	31.29%	60.52%
10-10-4008 Salaries - Parks and Recreation *	113,251	108,800	107,406	116,085	6.70%	8.08%
10-10-4009 Salaries - Tree *	128,537	109,600	108,711	84,168	-23.20%	-22.58%
10-10-4007 Vehicle Allowance	1,083	1,500	733	1,500	0.00%	104.64%
10-10-4010 Workers' Compensation Insurance	13,255	15,000	14,330	18,500	23.33%	29.10%
10-10-4012 Employee Retirement Match	-	-	-	-	0.00%	0.00%
10-10-4011 Medical Insurance	74,378	75,000	60,175	85,000	13.33%	41.25%
10-10-4015 Federal Payroll Taxes	39,064	36,000	36,942	48,415	34.49%	31.06%
<b>Total salaries and benefits</b>	<b>612,238</b>	<b>544,400</b>	<b>493,000</b>	<b>649,000</b>	<b>19.21%</b>	<b>31.64%</b>
<b>Operations and Maintenances</b>						
10-10-5002 Insurance - Liability	24,610	24,165	35,771	35,000	44.84%	-2.16%
10-10-5004 Membership & Dues	7,692	7,200	6,368	7,200	0.00%	13.07%
10-10-5006 Travel & Meetings	3,966	2,500	2,725	2,500	0.00%	-8.26%
10-10-5007 Board Meeting Televised	14,876	17,860	18,735	20,000	11.98%	6.75%
10-10-5010 Publications & Legal Notice	6,872	6,500	1,528	6,500	0.00%	325.39%
10-10-5012 Printing	3,051	3,000	2,051	3,000	0.00%	46.27%
10-10-5014 Postage	4,469	5,000	134	2,500	-50.00%	1765.67%
10-10-5015 COVID-19 Exp	-	-	18,396	-	0.00%	-100.00%
10-10-5016 Office & Meeting Supplies	7,714	10,000	21,845	15,000	50.00%	-31.33%
10-10-5020 Telephone	10,722	12,500	6,482	12,000	-4.00%	85.13%
10-10-5021 Computer/Email/Server Costs	4,341	5,000	2,183	5,000	0.00%	129.04%
10-10-5045 Miscellaneous Expenditures	14,541	10,000	111,758	10,000	0.00%	-91.05%
10-10-5046 Bank Service Charges	2,984	3,400	511	1,000	-70.59%	95.69%
10-10-5050 Elections	-	8,000	8,528	-	-100.00%	-100.00%
<b>Total operations and maintenance</b>	<b>105,838</b>	<b>115,125</b>	<b>237,015</b>	<b>119,700</b>	<b>3.97%</b>	<b>-49.50%</b>
<b>Contract Services</b>						
10-10-5610 Legal Services	57,022	50,000	39,161	75,000	50.00%	91.52%
10-10-5619 Bond Trustee Fee	-	-	3,324	-	n/a	-100.00%
10-10-5615 Financial Audit - Consulting	12,500	13,000	13,000	17,000	30.77%	30.77%
10-10-5620 Outsourced Financial Consultant	-	-	35,000	60,000	n/a	71.43%
10-10-5670 Other Professional Services	43,004	50,000	15,000	50,000	0.00%	233.33%
<b>Total Contract Services</b>	<b>112,526</b>	<b>113,000</b>	<b>105,485</b>	<b>202,000</b>	<b>78.76%</b>	<b>91.50%</b>
<b>Capital Expenditures</b>						
10-10-6005 Building and improvements	-	6,500	4,500	-	-100.00%	-100.00%
10-10-6010 Equipment **	566	2,000	-	2,000	0.00%	n/a
10-10-6015 Software ***	-	-	-	15,000	n/a	n/a
<b>Total Capital Expenditures</b>	<b>566</b>	<b>8,500</b>	<b>4,500</b>	<b>17,000</b>	<b>100.00%</b>	<b>277.78%</b>
<b>Total Expenditures</b>	<b>\$ 831,168</b>	<b>\$ 781,025</b>	<b>\$ 840,000</b>	<b>\$ 987,700</b>	<b>26.46%</b>	<b>17.58%</b>

\* Reflecting 3% COLA Increase, no Furlough, and moving \$60K accountant position to Outsourced Financial Consultant under Contract Services.

\*\* Leasing a new Multifunction Copier for the District office.

\*\*\* Replacing Accounting Software.

**Rossmoor Community Services District  
Proposed Final Budget  
Department 20 - Recreation  
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Proposed Final Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
<b>Salaries and Benefits</b>						
<b>Operations and Maintenances</b>						
10-20-5017 Community Events	\$ 38,776	\$ 39,500	\$ 20,000	\$ 39,500	0.00%	97.50%
<b>Total operations and maintenance</b>	<u>38,776</u>	<u>39,500</u>	<u>20,000</u>	<u>39,500</u>	<u>0.00%</u>	<u>97.50%</u>
<b>Contract Services</b>						
<b>Capital Expenditures</b>						
10-20-6010 Equipment	-	250	-	-	-100.00%	#DIV/0!
<b>Total Capital Expenditures</b>	<u>-</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>-100.00%</u>	<u>#DIV/0!</u>
<b>Total Expenditures</b>	<u>\$ 38,776</u>	<u>\$ 39,750</u>	<u>\$ 20,000</u>	<u>\$ 39,500</u>	<u>-0.63%</u>	<u>97.50%</u>

**Rossmoor Community Services District  
Proposed Final Budget  
Department 30 - Rossmoor Park  
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Proposed Final Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
<b>Salaries and Benefits</b>						
<b>Operations and Maintenances</b>						
10-30-5018 Janitorial Supplies	\$ 3,037	\$ 6,000	\$ 5,836	\$ 6,000	0.00%	2.81%
10-30-5022 Utilities	11,279	12,500	12,500	12,500	0.00%	0.00%
10-30-5023 Water	24,392	27,000	27,380	28,000	3.70%	2.26%
10-30-5025 Secured Property Tax	1,036	1,060	1,060	1,150	8.49%	8.49%
10-30-5030 Vehicle Maintenance	1,208	1,050	665	1,000	-4.76%	50.38%
10-30-5032 Buildings & Grounds-Maintenance	25,526	30,000	27,687	30,000	0.00%	8.35%
10-30-5034 Alarm Systems/Security	635	850	619	850	0.00%	37.32%
10-30-5045 Miscellaneous Expenditures	-	450	-	500	11.11%	#DIV/0!
10-30-5051 Equipment Rental	-	250	-	500	100.00%	#DIV/0!
10-30-5052 Minor Facility Repairs/Tools	-	250	-	500	100.00%	#DIV/0!
<b>Total operations and maintenance</b>	<b>67,113</b>	<b>79,410</b>	<b>75,747</b>	<b>81,000</b>	<b>2.00%</b>	<b>6.93%</b>
<b>Contract Services</b>						
10-30-5655 Landscape Maintenance/Janitorial Services *	31,072	22,000	20,253	27,000	22.73%	33.31%
<b>Total Contract Services</b>	<b>31,072</b>	<b>22,000</b>	<b>20,253</b>	<b>27,000</b>	<b>22.73%</b>	<b>33.31%</b>
<b>Capital Expenditures</b>						
10-30-6005 Buildings and improvements **	9,169	-	9,200	155,000	0.00%	0.00%
10-30-6010 Equipment	-	500	-	-	-100.00%	0.00%
<b>Total Capital Expenditures</b>	<b>9,169</b>	<b>500</b>	<b>9,200</b>	<b>155,000</b>	<b>30900.00%</b>	<b>1584.78%</b>
<b>Total Expenditures</b>	<b>\$ 107,354</b>	<b>\$ 101,910</b>	<b>\$ 105,200</b>	<b>\$ 263,000</b>	<b>158.07%</b>	<b>150.00%</b>

\* Brightview Landscape Services

April 1, 2021 - March 31, 2022: \$4,818.45/month

April 1, 2022 - March 31, 2023: \$5,059.37/month

Total \$ 58,544

Allocation:

45.0% Rossmoor Park 26,345

45.0% Rusk Park 26,345

5.0% Montecito Center 2,927

5.0% Mini-Parks 2,927

\$ 58,544

\*\* New Playground Structure for \$150,000 and Resurfacing Parking Lot for \$5,000

FY20-21, Replace the carpet in Rossmoor Community Center with Laminate Flooring - \$9,200

**Rossmoor Community Services District  
Proposed Final Budget  
Department 40 - Montecito Center  
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Proposed Final Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
<b>Salaries and Benefits</b>						
<b>Operations and Maintenances</b>						
10-40-5018 Janitorial Supplies	\$ 3,037	\$ 6,000	\$ 5,736	\$ 6,000	0.00%	4.60%
10-40-5022 Utilities	1,198	2,000	1,697	2,000	0.00%	17.86%
10-40-5023 Water	1,556	2,250	2,104	2,250	0.00%	6.94%
10-40-5025 Secured Property Tax	871	910	910	1,000	9.89%	9.89%
10-40-5030 Vehicle Maintenance	1,084	1,050	165	500	-52.38%	203.03%
10-40-5032 Buildings & Grounds-Maintenance	6,246	10,000	5,740	8,000	-20.00%	39.37%
10-40-5034 Alarm Systems/Security	495	500	598	650	30.00%	8.70%
10-40-5045 Miscellaneous Expenditures	-	500	-	500	0.00%	n/a
10-40-5051 Equipment Rental	-	250	-	-	-100.00%	n/a
10-40-5052 Minor Facility Repairs/Tools	-	250	-	500	100.00%	n/a
<b>Total operations and maintenance</b>	<b>14,487</b>	<b>23,710</b>	<b>16,950</b>	<b>21,400</b>	<b>-9.74%</b>	<b>26.25%</b>
<b>Contract Services</b>						
10-40-5655 Landscape Maintenance/Janitorial Services *	3,452	2,450	2,250	3,000	22.45%	33.33%
<b>Total Contract Services</b>	<b>3,452</b>	<b>2,450</b>	<b>2,250</b>	<b>3,000</b>	<b>22.45%</b>	<b>33.33%</b>
<b>Capital Expenditures</b>						
10-40-6005 Buildings and improvements	5,550	5,000	800	-	-100.00%	-100.00%
10-40-6010 Equipment	-	500	-	-	-100.00%	n/a
<b>Total Capital Expenditures</b>	<b>5,550</b>	<b>5,500</b>	<b>800</b>	<b>-</b>	<b>-100.00%</b>	<b>-100.00%</b>
<b>Total Expenditures</b>	<b>\$ 23,489</b>	<b>\$ 31,660</b>	<b>\$ 20,000</b>	<b>\$ 24,400</b>	<b>-22.93%</b>	<b>22.00%</b>

\* Brightview Landscape Services

April 1, 2021 - March 31, 2022: \$4,818.45/month

April 1, 2022 - March 31, 2023: \$5,059.37/month

Total

\$ 43,366  
15,178  
\$ 58,544

Allocation:

45.0% Rossmoor Park \$ 26,345  
45.0% Rusk Park 26,345  
5.0% Montecito Center 2,927  
5.0% Mini-Parks 2,927  
\$ 58,544

**Rossmoor Community Services District**  
**Proposed Final Budget**  
**Department 50 - Rush Park**  
**For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Proposed Final Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
<b>Salaries and Benefits</b>						
<b>Operations and Maintenances</b>						
10-50-5018 Janitorial Supplies	\$ 3,042	\$ 6,000	\$ 5,236	\$ 6,000	0.00%	14.59%
10-50-5022 Utilities	20,144	23,000	22,669	23,000	0.00%	1.46%
10-50-5023 Water	30,656	42,000	38,911	42,000	0.00%	7.94%
10-50-5025 Secured Property Tax	3,969	4,040	4,040	4,200	3.96%	3.96%
10-50-5030 Vehicle Maintenance	1,208	1,200	665	1,000	-16.67%	50.38%
10-50-5032 Buildings & Grounds-Maintenance	37,317	43,000	35,345	40,000	-6.98%	13.17%
10-50-5034 Alarm Systems/Security	495	550	751	800	45.45%	6.52%
10-50-5045 Miscellaneous Expenditures	-	250	-	500	100.00%	n/a
10-50-5051 Equipment Rental	-	250	-	500	100.00%	n/a
10-50-5052 Minor Facility Repairs/Tools	-	250	-	500	100.00%	n/a
<b>Total operations and maintenance</b>	<b>96,831</b>	<b>120,540</b>	<b>107,617</b>	<b>118,500</b>	<b>-1.69%</b>	<b>10.11%</b>
<b>Contract Services</b>						
10-50-5655 Maintenance/Janitorial Services *	31,617	22,000	20,253	27,000	22.73%	33.31%
<b>Total Contract Services</b>	<b>31,617</b>	<b>22,000</b>	<b>20,253</b>	<b>27,000</b>	<b>22.73%</b>	<b>33.31%</b>
<b>Capital Expenditures</b>						
10-50-6005 Building and Improvements	26,196	43,700	37,130	-	-100.00%	-100.00%
10-50-6010 Equipment **	-	-	37,000	-	n/a	-100.00%
<b>Total Capital Expenditures</b>	<b>26,196</b>	<b>43,700</b>	<b>74,130</b>	<b>-</b>	<b>-100.00%</b>	<b>-100.00%</b>
<b>Total Expenditures</b>	<b>\$ 154,644</b>	<b>\$ 186,240</b>	<b>\$ 202,000</b>	<b>\$ 145,500</b>	<b>-21.88%</b>	<b>-27.97%</b>

\* Brightview Landscape Services

April 1, 2021 - March 31, 2022: \$4,818.45/month	\$ 43,366
April 1, 2022 - March 31, 2023: \$5,059.37/month	15,178
<b>Total</b>	<b>\$ 58,544</b>

Allocation:

45.0% Rossmoor Park	\$ 26,345
45.0% Rusk Park	26,345
5.0% Montecito Center	2,927
5.0% Mini-Parks	2,927
	<b>\$ 58,544</b>

\*\* Upgrade of Rush Park Auditorium Audit-Visual System - \$37,000. Contribution from Calvary Chapel Church in the amount of \$12,000 is reported in miscellaneous revenues.

**Rossmoor Community Services District  
Proposed Final Budget  
Department 60 -Street Lighting  
For the Fiscal Year 2021-2022**

	<u>2019-2020 Actual</u>	<u>2020-2021 Approved Budget</u>	<u>2020-2021 Estimate to Close</u>	<u>2021-2022 Proposed Final Budget</u>	<u>% changed from 2020-2021 Approved Budget</u>	<u>% changed from 2020-2021 Projected Actual</u>
<b>Salaries and Benefits</b>						
<b>Operations and Maintenances</b>						
<b>Contract Services</b>						
10-60-5650 Street Lights	\$ 117,200	\$ 108,000	\$ 80,000	\$ 100,000	-7.41%	25.00%
<b>Total Contract Services</b>	<u>117,200</u>	<u>108,000</u>	<u>80,000</u>	<u>100,000</u>	<u>-7.41%</u>	<u>25.00%</u>
<b>Total Expenditures</b>	<u>\$ 117,200</u>	<u>\$ 108,000</u>	<u>\$ 80,000</u>	<u>\$ 100,000</u>	<u>-7.41%</u>	<u>25.00%</u>

**Rossmoor Community Services District**  
**Proposed Final Budget**  
**Department 65 - Rossmoor Wall**  
**For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Proposed Final Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
<b>Salaries and Benefits</b>						
<b>Operations and Maintenances</b>						
10-65-5002 Insurance - Liability	\$ 2,200	\$ 2,200	\$ -	\$ -	-100.00%	n/a
10-65-5032 Buildings & Grounds-Maintenance	-	1,500	-	1,000	-33.33%	n/a
<b>Total operations and maintenance</b>	<u>2,200</u>	<u>3,700</u>	<u>-</u>	<u>1,000</u>	<u>-72.97%</u>	<u>0.00%</u>
<b>Contract Services</b>						
<b>Total expenditures</b>	<u>\$ 2,200</u>	<u>\$ 3,700</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>-72.97%</u>	<u>0.00%</u>

**Rossmoor Community Services District  
Proposed Final Budget  
Department 70 - Street Sweeping  
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Proposed Final Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
<b>Salaries and Benefits</b>						
<b>Operations and Maintenances</b>						
<b>Contract Services</b>						
10-70-5642 Street Sweeping	\$ 59,599	\$ 60,000	\$ 60,000	\$ 65,000	8.33%	8.33%
<b>Total Contract Services</b>	<u>59,599</u>	<u>60,000</u>	<u>60,000</u>	<u>65,000</u>	<u>8.33%</u>	<u>8.33%</u>
<b>Total expenditures</b>	<u>\$ 59,599</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 65,000</u>	<u>8.33%</u>	<u>8.33%</u>



**Rossmoor Community Services District  
Proposed Final Budget  
Department 80 - Parkway Tree  
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Proposed Final Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
<b>Salaries and Benefits</b>						
<b>Operations and Maintenances</b>						
10-80-5017 Community Events	\$ 598	\$ 1,500	\$ 72	\$ 1,500	0.00%	1983.33%
10-80-5051 Equipment Rental	-	50	-	-	n/a	0.00%
<b>Total operations and maintenance</b>	<b>598</b>	<b>1,550</b>	<b>72</b>	<b>1,500</b>	<b>-3.23%</b>	<b>1983.33%</b>
<b>Contract Services</b>						
10-80-5656 Tree Trimming	117,310	117,000	108,975	120,500	2.99%	10.58%
10-80-5660 Tree Removal	3,440	3,000	970	3,000	0.00%	209.28%
<b>Total Contract Services</b>	<b>120,750</b>	<b>120,000</b>	<b>109,945</b>	<b>123,500</b>	<b>2.92%</b>	<b>12.33%</b>
<b>Capital Expenditures</b>						
10-90-6015 Trees	54,420	45,000	45,000	45,000	0.00%	0.00%
<b>Total capital expenditures</b>	<b>54,420</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Total expenditures</b>	<b>\$ 175,768</b>	<b>\$ 166,550</b>	<b>\$ 155,017</b>	<b>\$ 170,000</b>	<b>2.07%</b>	<b>9.67%</b>

**Rossmoor Community Services District  
Proposed Final Budget  
Department 90 - Mini-Parks and Medians  
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Proposed Final Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
<b>Salaries and Benefits</b>						
<b>Operations and Maintenances</b>						
10-90-5022 Utilities	\$ 610	\$ 950	\$ 180	\$ 500	-47.37%	177.78%
10-90-5023 Water	8,560	8,200	5,570	6,000	-26.83%	7.72%
10-90-5032 Buildings & Grounds-Maintenance	590	2,500	1,000	2,000	-20.00%	100.00%
10-90-5045 Miscellaneous Expenditures	-	100	-	100	0.00%	0.00%
10-90-5051 Equipment Rental	-	100	-	100	0.00%	0.00%
10-90-5052 Minor Facility Repairs/Tools	-	100	-	100	0.00%	0.00%
<b>Total operations and maintenance</b>	<b>9,760</b>	<b>11,950</b>	<b>6,750</b>	<b>8,800</b>	<b>-26.36%</b>	<b>30.37%</b>
<b>Contract Services</b>						
Landscape						
10-90-5655 Maintenance/Janitorial Services *	3,452	2,450	2,250	3,000	22.45%	33.33%
<b>Total Contract Services</b>	<b>3,452</b>	<b>2,450</b>	<b>2,250</b>	<b>3,000</b>	<b>22.45%</b>	<b>33.33%</b>
<b>Capital Expenditures</b>						
10-90-6010 Equipment	-	100	-	-	-100.00%	0.00%
<b>Total capital expenditures</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>	
<b>Total expenditures</b>	<b>\$ 13,212</b>	<b>\$ 14,500</b>	<b>\$ 9,000</b>	<b>\$ 11,800</b>	<b>-18.62%</b>	<b>31.11%</b>

\* Brightview Landscape Services

April 1, 2021 - March 31, 2022: \$4,818.45/month	\$ 43,366
April 1, 2022 - March 31, 2023: \$5,059.37/month	15,178
Total	<u>\$ 58,544</u>

Allocation:

45.0% Rossmoor Park	\$ 26,345
45.0% Rusk Park	26,345
5.0% Montecito Center	2,927
5.0% Mini-Parks	2,927
	<u>\$ 58,544</u>

**NOTICE OF  
PREPARATION OF FINAL BUDGET  
HEARING ON PROPOSED FINAL BUDGET  
OF ROSSMOOR COMMUNITY SERVICES DISTRICT  
FOR FISCAL YEAR 2021-2022**

NOTICE IS HEREBY GIVEN that the Board of Directors of the Rossmoor Community Services District has reviewed a preliminary budget as of June 8, 2021 for Fiscal Year 2021-2022, and the General Manager of the District has prepared a Final Budget for the District for Fiscal Year 2021-2022. The proposed Final Budget is available for inspection at the District office between the hours of 9 a.m. and 5 p.m., Monday through Friday. Persons wishing to inspect the proposed final budget should ask for Joe Mendoza, the District's General Manager, and state that they wish to review the proposed Final Budget for Fiscal Year 2021-2022. The District office is located at 3001 Blume Drive, Rossmoor, CA 90720.

NOTICE IS ALSO GIVEN that the Board of Directors of the District will conduct a hearing on the proposed Final Budget on July 13, 2021, commencing at 7:00 p.m., at the Rush Park Auditorium, 3021 Blume Drive, Rossmoor, CA 90720. Any person may appear at the time of the hearing and be heard regarding any item in the proposed Final Budget, or regarding the addition of other items. Following the hearing, the Board of Directors may adopt the proposed Final Budget as the District's Final Budget for Fiscal Year 2021-2022.

Joe Mendoza  
Board Secretary

June 24, 2021

## Rossmoor Community Services District

Policy

No. 3020

---

### BUDGET PREPARATION, ADOPTION AND REVISION

---

**3020.10 Budget Calendar:** This policy shall serve as the budget calendar unless the Board modifies the dates herein. If so, the General Manager shall prepare and the Board shall adopt a budget calendar for the succeeding fiscal year at the March meeting of the Board.

**3020.20 Preliminary Budget:** A Preliminary Budget based on current year estimates to close and on forecasting of expected revenues and expenditures for the succeeding fiscal year shall be prepared by the General Manager by April 30. The Preliminary Budget shall conform to generally accepted accounting and budgeting procedures for special districts.

**3020.21 RCSD Five-Year Fiscal Plan:** Concurrently with the preparation of the Preliminary Budget, the General Manager shall update the Plan for review by the Budget Committee.

**3020.25 Public Works/CIP Committee:** The Public Works/Capital Improvement Projects (CIP) Committee is comprised of two Board members and the General Manager. The President of the Board appoints the members of the Committee

**3025.26 Capitol Project Budget:** Prior to the development of the Preliminary Budget, the Public Works/CIP Committee shall meet and make recommendations to the Board on recommended capital improvement projects for inclusion in the proposed Fund 40 budget portion of the Preliminary Budget. Capital improvement projects shall be those projects with an estimated cost of \$5,000 or over and have a five-year service life. Projects of a lesser amount or of less than a five-year service life will be included in the appropriate departmental budgets of Fund 10 of the Preliminary Budget.

**3020.30 Budget Committee:** The Budget Committee is comprised of two Board members and the General Manager. The President of the Board appoints members to the Committee.

**3020.31 Presentation of Preliminary Budget:** The Budget Committee shall review the Preliminary Budget prepared by the General Manager and make recommended changes. The General Manager shall present the amended Preliminary Budget to the Board at its meeting in May.

**3020.40 Preliminary Budget:** The proposed Preliminary Budget, as reviewed and amended by the Budget Committee, shall be reviewed and approved by the Board at its May meeting.

**3020.50 Appropriations Limit:** On or before July 1 of each year, the Board shall adopt a resolution establishing its appropriations limit pursuant to Section 61113 of the Government Code.

**3020.60 Public Hearing Notice:** On or before July 1 of each year, and at least two weeks before the hearing, a notice of public hearing shall be published in a newspaper of general circulation, which specifies the following:

**3020.61 Availability for Inspection:** The proposed Final Budget shall be available for inspection at a specified time in the District office.

**3020.62 Public Hearing:** The date, time and place of the meeting of the Board when the Board will meet to adopt the Final Budget and that any person may appear and be heard regarding any item in the budget or the addition of other items.

**3020.70 Second Public Notice:** The public notice must be published a second time at least two (2) weeks before the Final Budget hearing in at least one newspaper of general circulation in accordance with Section 61110(d) of the Government Code.

**3020.80 Final Budget Adoption:** The General Manager shall submit a Final Budget to the Board as soon as practicable, but no later than the meeting of the Board in August. The Final Budget shall be based on the latest financial data available or the audited numbers for the previous fiscal year, if available. At the August Board meeting or sooner, the Board will hold the public hearing on the Final Budget and upon completion of the public hearing will consider adoption of the Final Budget. On or before September 1 of each year, the Board must adopt a Final Budget that conforms to generally accepted accounting and budgeting procedures for special districts. Immediately thereafter, the Board shall adopt a Resolution stating the District Annual Budget Revenues and Expenses Totals by Fund.

**3020.90 County Auditor:** After Final Budget adoption and completion of the District's Financial Audit, the General Manager shall forward a copy of both documents to the County Auditor.

**3020.100 Budget Adjustment:** The Budget Committee shall review budget adjustments prepared by the General Manager prior to the February Board meeting. The General Manager shall present budget adjustment recommendations at the February meeting of the Board. The Board shall review current revenue and expenditure projections and make necessary adjustments to the current Budget, which are reflective of the District's current financial condition. The Board shall adjust the budget, if necessary, by adoption of a resolution amending the budget.

**3020.110 Budgetary Control:** Control of movement of funds is governed by Policy No. 3021 Budgetary Control.

Amended: November 9, 2004  
Amended: January 11, 2005  
Amended: April 10, 2007  
Amended: October 9, 2007  
Amended: January 13, 2009  
Amended: January 10, 2012  
Amended: February 14, 2017

## EXHIBIT A

### 2021– 2022 APPROPRIATIONS LIMITATION

Appropriation Limited FY2020 – 2021	\$2,323,232
County Population Increase/(Decrease)	(0.84)%
Change in California per capita income	5.73%
Per Capita Cost of Living (converted to ratio)	$\frac{5.73 + 100}{100} = 1.0573$
Population (converted to a ratio)	$\frac{-0.84 + 100}{100} = 0.9919$
Increase Factor = 1.0573 x 0.9919	1.0487
2021 – 2022 Limitation = \$2,323,232 x 1.0487 =	\$2,436,457

**Rossmoor Community Services District  
Employee Salary Plan  
For the Fiscal Year 2021-2022**

SALARY PLAN F/Y 2021-2022							
Position	2020-2021 Current Salary		2020-2021 Midpoint Includes 2.26% CPI rounded out to 3% for 2021-2022		2021-2022 Recommended Salary		
	Annually	Hourly	Midpoint	Hourly Increase	Annually	Hourly Increase	Hourly
General Manager	\$ 75,000.00	n/a	n/a	n/a	\$ 85,000.00	n/a	n/a
Pun Group Contractor	\$ 60,000.00	n/a	\$ 60,000.00	n/a	\$ 60,000.00	n/a	n/a
Administrative Assistant	\$ 61,967.61	\$ 29.79	\$ 63,826.64	\$ 0.89	\$ 63,826.64	\$ 0.89	\$ 30.69
General Clerk	\$ 46,763.57	\$ 22.48	\$ 48,166.48	\$ 0.67	\$ 48,166.48	\$ 0.67	\$ 23.15
*Administrative Clerk	\$ 22,880.00	\$ 22.00	\$ 23,566.40	\$ 0.66	\$ 23,566.40	\$ 0.66	\$ 22.66
Park Superintendent	\$ 58,936.20	\$ 28.33	\$ 60,704.29	\$ 0.85	\$ 60,704.29	\$ 0.85	\$ 29.18
Recreation Superintendent	\$ 53,768.00	\$ 25.85	\$ 55,381.04	\$ 0.78	\$ 55,381.04	\$ 0.78	\$ 26.63
District Arborist	\$ 48,143.00	\$ 23.15	\$ 49,587.29	\$ 0.69	\$ 49,587.29	\$ 0.69	\$ 23.84
Arborist & Maintenance Assistant	\$ 33,573.60	\$ 16.14	\$ 34,580.48	\$ 0.48	\$ 34,580.81	\$ 0.48	\$ 16.63
*Maintenance/Rec Assistant	\$ 15,600.00	\$ 15.00	\$ 16,068.00	\$ 0.45	\$ 16,068.00	\$ 0.45	\$ 15.45
*Maintenance/Rec Assistant	\$ 15,600.00	\$ 15.00	\$ 16,068.00	\$ 0.45	\$ 16,068.00	\$ 0.45	\$ 15.45
*Maintenance/Rec Assistant	\$ 15,600.00	\$ 15.00	\$ 16,068.00	\$ 0.45	\$ 16,068.00	\$ 0.45	\$ 15.45
*Maintenance/Rec Assistant	\$ 15,600.00	\$ 15.00	\$ 16,068.00	\$ 0.45	\$ 16,068.00	\$ 0.45	\$ 15.45
Event/Facility Attendant	n/a	\$ 15.00		\$ -			\$ 15.00

\* 1/2 Time 20 hrs. per week/1040 hrs. per year

\*\*Totals

\$388,432

\$400,084.94

\*\*Totals do not include General Manager or Pun Group since they will not receive a 3% pay increase.