

AGENDA

ROSSMOOR COMMUNITY SERVICES DISTRICT

BUDGET COMMITTEE MEETING

RUSH PARK
Administration Building
3001 Blume Drive
Rossmoor, California

Monday, June 4, 2018
9:00 a.m.

A. ORGANIZATION

1. CALL TO ORDER: 9:00 a.m..
2. ROLL CALL: Directors DeMarco, Maynard
3. PLEDGE OF ALLEGIANCE

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

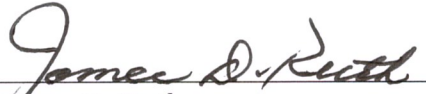
1. DISCUSSION WITH GENERAL MANAGER REGARDING:
 - a. FY 2017-2018 ESTIMATES TO CLOSE
 - b. FY 2018-2019 PRELIMINARY BUDGET (Department Accounts Combined)
2. DISCUSSION WITH GENERAL MANAGER RE: DISTRICT SALARY PLAN

D. ADJOURNMENT

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the Monday, June 4, 2018 9:00 a.m. Budget Committee Meeting of the Rossmoor Community Services District was posted at least 24 hours prior to the time of the meeting.

ATTEST:



James D. Ruth
General Manager

Date May 31, 2018

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-1

Date: June 4, 2018

To: Budget Committee

From: RCSD, General Manager

Subject: FY 2017-2018 ESTIMATES TO CLOSE AND FY 2018-2019
PRELIMINARY BUDGET

RECOMMENDATION:

It is recommended that the Committee review the District's Preliminary Budget and make recommendations to the Board.

BACKGROUND:

As required by Board policy, the General Manager has formulated a Preliminary Budget including Estimates to Close (ETC's) for review by the Committee.

This year, our Estimate to Close for Fund 10 is projected at \$1,537,150 in revenue over \$1,389,629 in expenses with a difference \$147,521 which increases District's Beginning Fund Balance for 2018-2019 to \$980,637.

This amount is based on our receipt of the May property tax apportionment which is a substantial portion, but not a final amount of the District's annual revenue. The District's revenue increased for FY 2017-2018, as shown in the "Apportionment Comparison" sheet (attachment 1.) The Current Secured Tax and Lighting apportionments have continued to increase in each of the last six years. From 2016-2017 to 2017-2018 the total increase in FY 2017-2018 was 7.54% of these 2 categories of apportionments. They are the only ones that been increased significantly, but the overall tax increase is still shown as a conservative 5.01%. These increases, plus prudent fiscal management, maintain the District's financial position regarding revenue and expenses in good stead. This should enable the District to continue its normal expenditure patterns consistent with the service delivery levels that the community has come to expect.

As previously discussed and suggested by Budget Committee Members, a new version of the Budget, which combines certain accounts of different departments is being presented for approval. The changes will show a clearer picture of an account's expenses and simplify the accounting process. The following are the accounts that have been consolidated:

1. Salaries for the Administrative Staff (General Manager, Administrator, Accountant, Staff Assistant.) New account 10-10-4006.
2. Salaries for Recreation Staff (Recreation Superintendent, General Clerk, Recreation Leader.) New Account 10-10-4008.
3. Salaries for Park and Tree Maintenance (Park Superintendent, Tree Consultant, Maintenance Assistant.) New account 10-10-4009.
4. All Workers' Compensation Insurance costs shown under 10-10-4010.
5. All Medical Insurance costs shown under 10-10-4011.
6. All Federal Payroll Taxes costs shown under 10-10-4015.
7. All State Payroll Taxes costs shown under 10-10-4018.
8. All Publications and Legal Notices costs under 10-10-5010.
9. All Printing Costs shown under 10-10-5012.
10. All Postage costs shown under 10-10-5014.
11. All Meeting and Office Supplies shown under 10-10-5016.
12. All Telephone costs shown under 10-10-5020.

In summary, the starting point for Fund 10 is a fiscally conservative budget increase, with only modest projected increases in revenue and expenses. Expenses will only be increased by whatever recommendations are made by the Committee to the Board and by any recommendations to the proposed Salary Plan to be discussed in Agenda Item C-2, further on in this Agenda.

In spite of our economic environment, our reserve ratio to budget remains healthy and the District is in a better fiscal condition than a number of other local governments in our area. Staff will continue to monitor closely, any developments which might adversely affect the District.

ATTACHMENTS:

1. FY 2017-2018 Apportionments Comparison
2. FY 2017-2018 Estimates to Close
3. FY 2018-2019 Preliminary Budget With Department Accounts Combined
4. Policy No. 3020 Budget Preparation, Adoption and Revision.

APPORTIONMENTS COMPARISON

Attachment 1

Please Note: The first month of the Fiscal Year is July. Taxes collected in a month are paid to us the following month. The first month of the Fiscal Year in this report is being shown as August, with the ending month being shown as July.

	FY 16/17	FY 17/18	DIFFERENCE	%
				0.00%
FY 16-17 VS FY 17-18 (TOTALS)	\$1,555,375.92	\$1,633,274.67	\$77,898.75	5.01%
SUPP TAX 1985 #1	\$760.43	\$916.56	\$156.13	20.53%
SECURED PY TAX #1	\$969.84	\$1,081.18	\$111.34	11.48%
SECURED PY PENALTIES #1	\$171.74	\$158.83	-\$12.91	-7.52%
MONTH OF AUGUST	\$1,902.01	\$2,156.57	\$254.56	13.38%
SUPP TAX 1985 #2	\$494.05	\$912.45	\$418.40	84.69%
SECURED PY TAX #2	\$1,820.24	\$1,823.18	\$2.94	0.16%
SECURED PY PENALTIES #2	\$284.63	\$305.16	\$20.53	7.21%
UNSECURED COLLECT #1	\$26,393.33	\$26,984.09	\$590.76	2.24%
MONTH OF SEPTEMBER	\$28,992.25	\$30,024.88	\$1,032.63	3.56%
SUPP TAX 1985 #3	\$1,183.62	\$4,460.10	\$3,276.48	276.82%
SECURED PY TAX #3	\$2,214.50	\$1,366.74	-\$847.76	-38.28%
SECURED PY PENALTIES #3	\$459.51	\$235.58	-\$223.93	-48.73%
MONTH OF OCTOBER	\$3,857.63	\$6,062.42	\$2,204.79	57.15%
SUPP TAX 1985 #4	\$1,687.98	\$2,905.10	\$1,217.12	100.00%
SECURED PY TAX #4	\$920.49	\$514.17	-\$406.32	-44.14%
SECURED PY PENALTIES #4	\$210.62	\$120.32	-\$90.30	-42.87%
SECURED COLL PAID #1	\$171,112.25	\$181,046.29	\$9,934.04	5.81%
SECURED COLL TAX #2	\$150,138.68	\$130,885.24	-\$19,253.44	-12.82%
MONTH OF NOVEMBER	\$324,070.02	\$315,471.12	-\$8,598.90	-2.65%
STATE HOX SUBVENT #1	\$1,063.42	\$1,043.89	-\$19.53	-1.84%
SECURED PY PENALTIES #5	\$198.13	\$136.63	-\$61.50	-31.04%
SECURED PY TAX PAID #5	\$670.43	\$461.95	-\$208.48	-31.10%
SECURED COLL TAX #3	\$486,383.08	\$547,613.59	\$61,230.51	12.59%
SUPL TAX PAID 1985 #5	\$4,100.44	\$3,903.91	-\$196.53	-4.79%
MONTH OF DECEMBER	\$492,415.50	\$553,159.97	\$60,744.47	12.34%
STATE HOX SUBVENT #2	\$2,481.33	\$2,435.76	-\$45.57	-1.84%
REG RAILROAD PAID #1	\$70.85	\$81.54	\$10.69	15.09%
PUBLIC UTILITY PAID #1	\$9,028.79	\$10,030.68	\$1,001.89	11.10%
INTEREST ON UNAPPORT TAX	\$143.57	\$237.73	\$94.16	65.58%
SEC PY PENALTY #6	\$105.68	\$246.13	\$140.45	132.90%
SUPL TAX PAID 1985 # 6	\$5,325.55	\$7,254.90	\$1,929.35	36.23%
SECURED PY TAX PAID #6	\$346.09	\$881.07	\$534.98	154.58%
SECURED COLLECT PAID #4	\$33,781.00	\$100,370.65	\$66,589.65	197.12%
UNSECURED TAX COLLECT PAID #2	\$2,749.74	\$4,180.78	\$1,431.04	52.04%
MONTH OF JANUARY	\$54,032.60	\$125,719.24	\$71,686.64	132.67%
SECURED PY PENALTY PAID #7	\$112.64	\$157.49	\$44.85	39.82%
SECURED PY TAX PAID #7	\$335.29	\$456.39	\$121.10	36.12%
SUPL TAX PAID 1985 #7	\$738.15	\$1,983.46	\$1,245.31	168.71%
MONTH OF FEBRUARY	\$1,186.08	\$2,597.34	\$1,411.26	118.99%
SECURED PY PENALTY PAID #8	\$120.86	\$239.65	\$118.79	98.29%
SECURED COLLECT PAID #5	\$102,949.94	\$117,248.35	\$14,298.41	13.89%
SECURED PY TAX PAID #8	\$398.54	\$584.07	\$185.53	46.55%
SUPL TAX PAID 1985 #8	\$2,203.64	\$1,806.93	-\$396.71	-18.00%
MONTH OF MARCH	\$105,672.98	\$119,879.00	\$14,206.02	13.44%
SECURED PY PAID #9	\$805.39	\$844.81	\$39.42	4.89%
SUPL TAX PAID 1985 #9	\$3,346.81	\$2,929.70	-\$417.11	-12.46%
SECURED PY PENALTIES #9	\$425.97	\$418.16	-\$7.81	-1.83%
SECURED COLLECT PAID #6	\$490,249.59	\$440,776.19	-\$49,473.40	-10.09%
MONTH OF APRIL	\$494,827.76	\$444,968.86	-\$49,858.90	-10.08%
SUPP TAX PAID 1985 #10	\$5,146.92	\$3,761.57	-\$1,385.35	-26.92%
STATE HOX SUBVENTION PAID #3	\$2,481.31	\$2,435.74	-\$45.57	-1.84%
SECURED PY TAX PAID #10	\$431.71	\$372.10	-\$59.61	-13.81%
SEC PY PENALTIES #10	\$201.07	\$223.33	\$22.26	11.07%
PUBLIC UTILITY PAID #2	\$8,025.60	\$9,062.07	\$1,036.47	12.91%
REG RAILROAD PAID #2	\$70.88	\$81.55	\$10.67	15.05%
SECURED COLLECT PAID #7	\$32,061.60	\$17,298.91	-\$14,762.69	-46.04%
MONTH OF MAY	\$48,419.09	\$33,235.27	-\$15,183.82	-31.36%

FY 2017-2018 ESTIMATE TO CLOSE
TOTAL FUND SUMMARY

	Approved Budget Fund 10	Amended Budget Fund 10	Estimate to Close Fund 10	Approved Budget Fund 20	Amended Budget Fund 20	Estimate to Close Fund 20	Approved Budget Fund 40	Amended Budget Fund 40	Estimate to Close Fund 40
Fund Balance, Beginning FY 2017-2018	833,116	833,116	833,116	0	0	0	32,696	32,696	32,696
General Fund Revenues									
Transfer In from other funds									
Property Taxes	908,835	914,835	929,250	383,400	384,458	384,458			
Street Light Assessments	314,600	314,600	330,000						
Interest on Investments	3,000	3,000	8,000						
From Other Govt. Agencies	60,400	60,400	60,400						
Permit and Rental Fees	158,700	178,000	187,500						
Miscellaneous Revenues	22,000	22,000	22,000				0	0	0
Total General Fund Revenues	1,467,535	1,492,835	1,537,150	383,400	384,458	384,458	32,696	32,696	32,696
Total General Fund Expenditures	1,371,702	1,376,709	1,389,629	377,138	377,138	377,138	0	0	0
Revenues Less Expenditures	95,833	116,126	147,521	6,262	7,320	7,320	13,196	29,467	26,196
Transfer Out - (To Fund 50 as directed by auditor)				(6,262)	(7,320)	(7,320)			
Fund Balance, End FY	928,949	949,242	980,637	0	0	0	13,196	29,467	26,196

**FY 2017-2018 ESTIMATE TO CLOSE
GENERAL FUND SUMMARY - FUND 10**

	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	DECEMBER 2017 ACTUAL	2017-2018 AMENDED BUDGET	APRIL 2018 ACTUAL	2017-2018 ESTIMATE TO CLOSE	2017-2018 ETC VS AMENDED BUDGET	% INCREASE (DECREASE)
Fund Balance End	739,612	833,116	833,116	833,116	0	833,116		
Transfer from Reserve to Fund 40	0	0	0	0	0	0		
Transfer from Reserve to Fund 10	0	0	0	0	0	0		
Fund Balance	739,612	833,116	833,116	833,116	0	833,116		
General Fund Revenues								
Property Taxes	883,446	908,835	508,539	914,835	905,591	929,250	14,415	1.6%
Street Light Assessments	309,594	314,600	177,386	314,600	316,308	330,000	15,400	4.9%
Interest on Investments	4,684	3,000	2,953	3,000	5,525	8,000	5,000	166.7%
From Other Govt. Agencies	59,467	60,400	774	60,400	2,580	60,400	0	0.0%
Permit and Rental Fees	157,300	158,700	84,289	178,000	158,241	187,500	9,500	5.3%
Miscellaneous Revenues	22,493	22,000	20,388	22,000	22,490	22,000	0	0.0%
Total General Fund Revenues	1,436,984	1,467,535	794,329	1,492,835	1,410,735	1,537,150	44,315	3.0%
General Fund Expenditures								
Transfer Out to Fund 40	0	0	0	0	0	0		
Administrative Services	415,653	420,275	219,911	421,630	333,233	414,950	(6,680)	-1.6%
Recreation	128,678	138,628	82,646	138,828	121,526	142,578	3,750	2.7%
Rossmoor Park	192,384	196,335	97,324	199,537	153,359	201,037	1,500	0.8%
Montecito Center	86,758	84,950	44,068	86,550	72,915	94,250	7,700	8.9%
Rush Park	219,450	219,750	114,710	221,200	189,323	225,850	4,650	2.1%
Street Lighting	98,499	107,715	46,760	103,715	72,941	103,715	0	0.0%
Rossmoor Signature Wall	2,000	2,100	2,099	2,100	2,099	2,100	0	0.0%
Street Sweeping	54,864	53,650	23,016	53,650	41,700	53,650	0	0.0%
Parkway Trees	131,213	133,737	46,446	133,737	108,862	133,737	0	0.0%
Mini-Parks and Medians	13,981	14,562	8,377	15,762	14,297	17,762	2,000	12.7%
Total General Fund Expenditures	1,343,480	1,371,702	685,357	1,376,709	1,110,255	1,389,629	12,920	0.9%
Revenues Less Expenditures	93,504	95,833	108,972	116,126	300,480	147,521	31,395	27.0%
Fund Balance, End of Year	833,116	928,949	N/A	949,242	300,480	980,637	31,395	3.3%

**FY 2017-2018 ESTIMATE TO CLOSE
GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10**

		2016-2017 ACTUAL	2017-2018 APPROVED FINAL BUDGET	2017-2018 AMENDED BUDGET	APRIL 2018 ACTUAL	2017-2018 ESTIMATE TO CLOSE	2017-2018 ETC VS AMENDED BUDGET	% INCREASE (DECREASE)
General Fund Revenues								
Property Taxes								
10-00-3000	Current Secured	812,466	842,400	842,400	849,360	856,000	13,600	1.6%
10-00-3001	Current Unsecured	25,773	26,000	26,000	23,117	27,000	1,000	3.8%
10-00-3002	Prior Secured	7,669	7,100	7,100	5,577	7,100	0	0.0%
10-00-3003	Prior Unsecured	354	535	535	0	350	(185)	-34.6%
10-00-3004	Delinquent Property Taxes	701	800	800	0	800	0	0.0%
10-00-3010	Current Supplemental Assmnt.	23,803	18,000	24,000	20,080	24,000	0	0.0%
10-00-3020	Public Utility	12,680	14,000	14,000	7,457	14,000	0	0.0%
Total Property Taxes		883,446	908,835	914,835	905,591	929,250	14,415	1.6%
Street Light Assessments								
10-00-3105	Assessments	309,594	314,600	314,600	316,308	330,000	13,692	4.4%
Interest on Investments								
10-00-3200	Interest	4,684	3,000	3,000	5,525	8,000	2,475	82.5%
From Other Governmental Agencies								
10-00-3301	State-Homeowners Prop. Tax Relief	5,257	5,400	5,400	2,580	5,400	0	0.0%
10-00-3305	County-Street Sweep Reimburse.	54,210	55,000	55,000	0	55,000	0	0.0%
Total From Other Governmental Agencies		59,467	60,400	60,400	2,580	60,400	0	0.0%
Permit and Rental Fees								
10-00-3404	Tennis Reservations	10,218	12,500	22,500	18,635	22,500	0	0.0%
10-00-3405	Wall Rental	280	500	500	500	500	0	0.0%
10-00-3406	Volleyball & Ball Field Reservations	23,957	23,000	25,000	21,932	25,000	0	0.0%
10-00-3410	Rossmoor Building Rental	17,844	16,500	18,500	13,967	18,500	0	0.0%
10-00-3412	Montecito Building Rental	22,947	25,200	26,500	26,861	27,000	500	1.9%
10-00-3414	Rush Building Rental	82,054	81,000	85,000	76,346	94,000	9,000	10.6%
Total Fees		157,300	158,700	178,000	158,241	187,500	9,500	5.3%
Miscellaneous Revenues								
10-00-3500	Miscellaneous	2,493	2,000	2,000	2,490	2,000	0	0.0%
10-00-3502	Admin Fees	20,000	20,000	20,000	20,000	20,000	0	0.0%
10-00-3600	Transfer IN	0	0	0	0	0	0	0.0%
Total Miscellaneous Revenues		22,493	22,000	22,000	22,490	22,000	0	0.0%
Total General Fund Revenues		1,436,984	1,467,535	1,492,835	1,410,735	1,537,150	40,082	2.7%

FY 2017-2018 ESTIMATE TO CLOSE
Department 10 Administrative Services

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	DECEMBER 2017 ACTUAL	2017-2018 AMENDED BUDGET	APRIL 2018 ACTUAL	2017-2018 ESTIMATE TO CLOSE	2017-2018 ETC VS AMENDED BUDGET	% INCREASE (DECREASE)	
Department 10 Administrative Services									
Salaries and Benefits									
10-10-4000	Board of Directors' Compensation	7,500	10,000	4,700	10,000	6,550	8,000	(2,000)	-20.0%
10-10-4001	Full Time	195,041	200,175	96,913	192,000	144,194	176,000	(16,000)	-8.3%
10/10/4002	Part Time	0	0	3,100	8,000	12,440	17,000	9,000	112.5%
10-10-4003	Overtime	4,392	5,300	3,625	5,300	5,641	5,700	400	7.5%
10-10-4007	Vehicle Allowance	222	450	99	250	134	250	0	0.0%
10-10-4010	Workers' Comp. Insurance	5,572	5,500	4,033	7,500	5,715	7,500	0	0.0%
10-10-4011	Medical Insurance	45,793	44,000	21,442	44,000	35,665	44,000	0	0.0%
10-10-4015	Federal Payroll Taxes	15,754	17,000	8,257	17,000	12,806	16,000	(1,000)	-5.9%
10-10-4018	State Payroll Taxes	659	780	174	780	884	900	120	15.4%
Total Salaries and Benefits		274,933	283,205	142,343	284,830	224,029	275,350	(9,480)	-3.3%
Operations and Maintenance									
10-10-5002	Insurance - Liability	12,983	15,900	15,892	15,900	15,700	15,900	0	0.0%
10-10-5004	Membership & Dues	5,798	6,400	5,559	6,400	5,644	6,400	0	0.0%
10-10-5006	Travel & Meetings	1,077	1,000	484	1,000	685	1,500	500	50.0%
10-10-5007	Board Meetings Televised Exp	20,217	21,000	10,375	21,000	17,336	21,000	0	0.0%
10-10-5010	Publications & Legal Notices	6,368	7,200	2,070	7,200	2,863	6,000	(1,200)	-16.7%
10-10-5012	Printing	601	1,000	441	1,000	792	800	(200)	-20.0%
10-10-5014	Postage	1,051	1,800	899	1,800	1,907	2,000	200	11.1%
10-10-5016	Office & Meeting Supplies	6,012	7,200	2,422	7,200	6,147	7,200	0	0.0%
10-10-5020	Telephone	2,305	1,950	1,102	2,300	1,899	2,300	0	0.0%
* 10-10-5021	Computer/E-mail/Server Costs	0	3,700	1,155	3,700	2,733	3,700	0	0.0%
10-10-5045	Miscellaneous Expenditures	11,304	6,500	1,652	9,000	417	9,000	0	0.0%
10-10-5046	Bank Service Charges	1,054	1,700	1,085	2,000	1,936	2,000	0	0.0%
10-10-5050	Elections	7,251	0	0	0	0	0	0	0.0%
Total Operations and Maintenance		76,021	75,350	43,136	78,500	58,059	77,800	(700)	-0.9%
Contract Services									
10-10-5610	Legal Services	22,280	21,000	11,400	21,000	21,140	23,000	2,000	9.5%
10-10-5615	Financial Audit-Consulting	10,400	10,720	11,300	11,300	11,300	11,300	0	0.0%
10-10-5620	Miscellaneous Studies	6,000	0	0	0	0	0	0	0.0%
10-10-5670	Other Professional Services	24,657	26,000	11,732	22,000	17,248	23,500	1,500	6.8%
Total Contract Services		63,337	57,720	34,432	54,300	49,688	57,800	3,500	6.4%
Capital Expenditures									
10-10-6010	Equipment	1,362	4,000	0	4,000	1,457	4,000	0	0.0%
Total Administrative Services		415,653	420,275	219,911	421,630	333,233	414,950	(6,680)	-1.6%

FY 2017-2018 ESTIMATE TO CLOSE
GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10
Department 20 Recreation

ACCOUNT NO.		2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	APRIL 2018 ACTUAL	2017-2018 ESTIMATE TO CLOSE	2017-2018 ETC VS AMENDED BUDGET	% INCREASE (DECREASE)
Department 20 Recreation								
Salaries and Benefits								
10-20-4001	Full Time	49,566	50,500	46,500	38,395	46,500	0	0.0%
10-20-4002	Part Time	17,342	18,600	24,000	21,208	24,000	0	0.0%
10-20-4003	Overtime	3,401	5,200	5,200	3,037	5,200	0	0.0%
10-20-4005	Event Attendant	758	1,000	1,000	521	1,000	0	0.0%
10-20-4007	Vehicle Allowance	-	100	100	0	100	0	0.0%
10-20-4010	Workers' Comp. Insurance	2,252	2,350	3,000	2,515	3,000	0	0.0%
10-20-4011	Medical Insurance	11,642	11,270	11,270	9,067	11,270	0	0.0%
10-20-4015	Federal Payroll Tax	5,435	5,988	5,988	4,830	5,988	0	0.0%
10-20-4018	State Payroll Taxes	355	400	400	438	400	0	0.0%
Total Salaries and Benefits		90,751	95,408	97,458	80,011	97,458	0	0.0%
Operations and Maintenance								
10-20-5006	Travel & Meetings	125	200	550	167	550	0	0.0%
10-20-5010	Publications & Legal Notices	468	420	420	335	420	0	0.0%
10-20-5012	Printing	44	100	100	329	350	250	250.0%
10-20-5014	Postage	41	150	150	82	150	0	0.0%
10-20-5016	Office & Meeting Supplies	1,062	1,000	1,000	926	1,000	0	0.0%
10-20-5017	Community Events	26,963	28,000	26,500	28,076	30,000	3,500	13.2%
10-20-5019	Fireworks	6,200	8,700	8,700	8,700	8,700	0	0.0%
10-20-5020	Telephone	1,930	1,900	1,900	1,944	1,900	0	0.0%
10-20-5045	Miscellaneous Expenditures	0	500	500	0	500	0	0.0%
10-20-5051	Equipment Rental	0	250	250	0	250	0	0.0%
Total Operations and Maintenance		36,833	41,220	40,070	40,559	43,820	3,750	9.4%
Contract Services								
10-20-5670	Other Professional Services	1,094	1,000	800	717	800	0	0.0%
Total Contract Services		1,094	1,000	800	717	800	0	0.0%
Capital Expenditures								
10-20-6010	Equipment	0	1,000	500	239	500	0	0.0%
Total Capital Expenditures		0	1,000	500	239	500	0	0.0%
Total Recreation		128,678	138,628	138,828	121,526	142,578	3,750	2.7%

FY 2017-2018 ESTIMATE TO CLOSE
GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10
Department 30 Rossmoor Park

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	APRIL 2018 ACTUAL	2017-2018 ESTIMATE TO CLOSE	2017-2018 ETC VS AMENDED BUDGET	% INCREASE (DECREASE)
Department 30 Rossmoor Park							
<u>Salaries and Benefits</u>							
10-30-4001 Full Time	36,623	38,000	37,000	29,321	37,000	0	0.0%
10-30-4002 Part Time	18,842	19,000	18,400	13,840	18,400	0	0.0%
10-30-4003 Overtime	2,562	2,500	2,500	2,250	2,500	0	0.0%
10-30-4010 Workers' Comp. Insurance	5,571	5,500	7,500	5,713	7,500	0	0.0%
10-30-4011 Medical Insurance	14,382	13,500	13,500	11,200	13,500	0	0.0%
10-30-4015 Federal Payroll Taxes	4,435	4,370	4,370	3,472	4,370	0	0.0%
10-30-4018 State Payroll Taxes	232	250	250	231	250	0	0.0%
Total Salaries and Benefits	82,647	83,120	83,520	66,027	83,520	0	0.0%
<u>Operations and Maintenance</u>							
10-30-5010 Publications & Legal Notices	568	500	500	335	500	0	0.0%
10-30-5012 Printing	22	50	50	38	50	0	0.0%
10-30-5014 Postage	9	50	50	28	50	0	0.0%
10-30-5016 Office & Meeting Supplies	620	700	700	633	700	0	0.0%
10-30-5018 Janitorial Supplies	3,319	4,500	4,500	3,297	4,500	0	0.0%
10-30-5020 Telephone	2,261	2,300	2,300	1,944	2,500	200	8.7%
10-30-5022 Utilities	13,369	12,000	12,000	10,740	14,000	2,000	16.7%
10-30-5023 Water (Prev inc. in Utilities 5022)	22,066	25,000	25,000	16,818	25,000	0	0.0%
10-30-5025 Sewer Tax	906	915	917	917	917	0	0.0%
10-30-5030 Vehicle Maintenance	702	600	600	720	800	200	33.3%
10-30-5032 Buildings & Grounds-Maintenance	29,420	27,000	30,000	21,548	30,000	0	0.0%
10-30-5034 Alarm Systems/Security	841	750	750	607	850	100	13.3%
10-30-5045 Miscellaneous/Expenditures	450	250	250	143	250	0	0.0%
10-30-5051 Equipment Rental	0	250	250	0	250	0	0.0%
10-30-5052 Minor Facility Repairs/Tools	0	250	250	0	250	0	0.0%
Total Operations and Maintenance	74,553	75,115	78,117	57,768	80,617	2,500	3.2%
<u>Contact Services</u>							
10-30-5655 Landscape Maintenance	33,134	36,000	36,000	27,612	35,000	(1,000)	-2.8%
10-30-5656 Tree Trimming	1,013	1,100	1,100	1,087	1,100	0	0.0%
10-30-5670 Other Professional Services	1,037	1,000	800	626	800	0	0.0%
Total Contract Services	35,184	38,100	37,900	29,325	36,900	(1,000)	-2.6%
<u>Capital Expenditures</u>							
10-30-6010 Equipment	0	0	0	239	0	0	0.0%
Total Capital Expenditures	0	0	0	239	0	0	0.0%
Total Rossmoor Park	192,384	196,335	199,537	153,359	201,037	1,500	0.8%

FY 2017-2018 ESTIMATE TO CLOSE
GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10
Department 40 Montecito Center

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	APRIL 2018 ACTUAL	2017-2018 ESTIMATE TO CLOSE	2017-2018 ETC VS AMENDED BUDGET	% INCREASE (DECREASE)
Department 40 Montecito Center							
Salaries and Benefits							
10-40-4001 Full Time	30,203	32,520	32,520	24,048	32,520	0	0.0%
10-40-4002 Part Time	8,448	8,500	8,500	6,920	8,500	0	0.0%
10-40-4003 Overtime	1,958	2,150	2,150	1,807	2,150	0	0.0%
10-40-4010 Workers' Comp. Insurance	4,431	4,200	6,000	4,578	6,000	0	0.0%
10-40-4011 Medical Insurance	11,636	11,000	11,000	9,060	11,000	0	0.0%
10-40-4015 Federal Payroll Taxes	3,103	3,000	3,000	2,505	3,000	0	0.0%
10-40-4018 State Payroll Taxes	149	160	160	156	160	0	0.0%
Total Salaries and Benefits	59,928	61,530	63,330	49,074	63,330	0	0.0%
Operations and Maintenance							
10-40-5010 Publications & Legal Notices	355	400	400	335	400	0	0.0%
10-40-5012 Printing	22	50	50	38	50	0	0.0%
10-40-5014 Postage	9	50	50	28	50	0	0.0%
10-40-5016 Office & Meeting Supplies	577	700	700	612	850	150	21.4%
10-40-5018 Janitorial Supplies	3,319	4,000	4,000	3,297	4,500	500	12.5%
10-40-5020 Telephone	1,930	2,000	2,000	1,944	2,500	500	25.0%
10-40-5022 Utilities	1,704	1,700	1,700	1,537	2,000	300	17.6%
10-40-5023 Water	1,626	2,200	2,200	1,999	2,200	0	0.0%
10-40-5025 Sewer Tax	760	770	770	770	770	0	0.0%
10-40-5030 Vehicle Maintenance	859	600	600	720	800	200	33.3%
10-40-5032 Buildings & Grounds-Maintenance.	8,214	3,800	3,800	3,764	4,000	200	5.3%
10-40-5034 Alarm Systems/Security	364	400	400	468	500	100	25.0%
10-40-5045 Miscellaneous/Expenditures Chairs replaced	0	50	50	3,548	3,550	3,500	7000.0%
10-40-5051 Equipment Rental Minor Facility Repairs/Tools	0	250	250	0	250	0	0.0%
10-40-5052 Sewer Repair	0	250	250	0	2,500	2,250	900.0%
Total Operations and Maintenance	19,739	17,220	17,220	19,060	24,920	7,700	44.7%
Contract Services							
10-40-5655 Landscape Maintenance	3,682	3,600	3,600	3,068	3,600	0	0.0%
10-40-5656 Tree Trimming	1,013	1,100	1,100	1,087	1,100	0	0.0%
10-40-5670 Other Professional Services	1,037	1,000	800	626	800	0	0.0%
Total Contract Services	5,732	5,700	5,500	4,781	5,500	0	0.0%
Capital Expenditures							
10-40-6010 Equipment	1,359	500	500	0	500	0	0.0%
Total Capital Expenditures	1,359	500	500	0	500	0	0.0%
Total Montecito Center	86,758	84,950	86,550	72,915	94,250	7,700	8.9%

**FY 2017-2018 ESTIMATE TO CLOSE
GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10**

Department 50 Rush Park

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	APRIL 2018 ACTUAL	2017-2018 ESTIMATE TO CLOSE	2017-2018 ETC VS AMENDED BUDGET	% INCREASE (DECREASE)
Department 50 Rush Park							
Salaries and Benefits							
10-50-4001 Full Time	36,623	38,000	37,000	29,321	37,000	0	0.0%
10-50-4002 Part Time	17,196	17,400	18,400	13,840	18,400	0	0.0%
10-50-4003 Overtime	2,552	2,800	2,800	2,250	2,800	0	0.0%
10-50-4005 Event Attendant	4,440	4,800	4,800	2,685	4,800	0	0.0%
10-50-4010 Workers' Comp. Insurance	5,571	5,500	7,500	5,713	7,500	0	0.0%
10-50-4011 Medical Insurance	14,382	13,500	13,500	11,200	13,500	0	0.0%
10-50-4015 Federal Payroll Taxes	4,649	4,370	4,370	3,677	4,370	0	0.0%
10-50-4018 State Payroll Taxes	328	400	400	285	400	0	0.0%
Total Salaries and Benefits	85,741	86,770	88,770	68,971	88,770	0	0.0%
Operations and Maintenance							
10-50-5010 Publications & Legal Notices	490	500	500	335	500	0	0.0%
10-50-5012 Printing	122	50	50	38	50	0	0.0%
10-50-5014 Postage	9	100	100	28	100	0	0.0%
10-50-5016 Office & Meeting Supplies	577	700	700	655	850	150	21.4%
10-50-5018 Janitorial Supplies	3,329	4,500	4,500	3,307	4,500	0	0.0%
10-50-5020 Telephone	1,930	2,300	1,950	1,944	2,500	550	28.2%
10-50-5022 Utilities	22,925	22,000	22,000	29,058	22,000	0	0.0%
10-50-5023 Water	33,801	34,000	36,000	29,076	36,000	0	0.0%
10-50-5025 Sewer Tax	3,465	3,630	3,630	3,508	3,630	0	0.0%
10-50-5030 Vehicle Maintenance	703	600	600	721	800	200	33.3%
10-50-5032 Buildings & Grounds-Maintenance	30,326	25,000	23,000	21,458	26,000	3,000	13.0%
10-50-5034 Alarm Systems/Security	656	750	750	755	750	0	0.0%
10-50-5045 Miscellaneous/Expenditures Freezer Repair and new freezer/pour in place and electrical outlet charged to Fund 10	204	250	250	144	2,000	1,750	700.0%
10-50-5051 Equipment Rental	0	250	250	0	250	0	0.0%
10-50-5052 Minor Facility Repairs/Tools	0	250	250	0	250	0	0.0%
Total Operations and Maintenance	98,537	94,880	94,530	91,027	100,180	5,650	6.0%
10-50-5655 Landscape Maintenance	33,134	36,000	36,000	27,612	35,000	(1,000)	-2.8%
10-50-5656 Tree Trimming	1,001	1,100	1,100	1,087	1,100	0	0.0%
10-50-5670 Other Professional Services	1,037	1,000	800	626	800	0	0.0%
Total Contract Services	35,172	38,100	37,900	29,325	36,900	(1,000)	-2.6%
Capital Expenditures							
10-50-6010 Equipment	0	0	0	0	0	0	0.0%
Total Capital Expenditures	0	0	0	0	0	0	0.0%
Total Rush Park	219,450	219,750	221,200	189,323	225,850	4,650	2.1%

FY 2017-2018 ESTIMATE TO CLOSE
GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10
Department 60 Street Lighting, 65 Signature Wall, and 70 Street Sweeping

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	APRIL 2018 ACTUAL	2017-2018 ESTIMATE TO CLOSE	2017-2018 ETC VS AMENDED BUDGET	% INCREASE (DECREASE)
Department 60 Street Lighting							
Operations and Maintenance							
10-60-5020 Telephone	684	715	715	648	715	0	0.0%
Contract Services							
10-60-5650 Street Lights	97,815	107,000	103,000	72,293	103,000	0	0.0%
Total Street Lighting	98,499	107,715	103,715	72,941	103,715	0	0.0%
Department 65 Rossmoor Signature Wall							
Operations and Maintenance							
10-65-5002 Insurance - Liability	2,000	2,000	2,000	2,000	2,000	0	0.0%
10-65-5032 Buildings & Grounds-Maintenance	0	100	100	99	100	0	0.0%
Total Rossmoor Signature Wall	2,000	2,100	2,100	2,099	2,100	0	0.0%
Department 70 Street Sweeping							
Operations and Maintenance							
10-70-5020 Telephone	654	650	650	633	650	0	0.0%
Total Operations and Maintenance	654	650	650	633	650	0	0.0%
Contract Services							
10-70-5642 Street Sweeping	54,210	53,000	53,000	41,067	53,000	0	0.0%
Total Street Sweeping	54,864	53,650	53,650	41,700	53,650	0	0.0%

FY 2017-2018 ESTIMATE TO CLOSE
GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10
Department 80 Parkway Trees

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	APRIL 2018 ACTUAL	2017-2018 ESTIMATE TO CLOSE	2017-2018 ETC VS AMENDED BUDGET	% INCREASE (DECREASE)
Department 80 Parkway Trees							
Salaries and Benefits							
10-80-4002 Salaries Part Time	19,851	21,012	21,012	15,740	21,012	0	0.0%
10-80-4003 Salaries Overtime	28	100	100	14	100	0	0.0%
10-80-4007 Overtime	716	750	750	639	750	0	0.0%
10-80-4015 Federal Payroll Tax -FICA	1,521	1,525	1,525	1,205	1,525	0	0.0%
10-80-4018 State Payroll Taxes	175	175	175	145	175	0	0.0%
Total Salaries and Benefits	22,291	23,562	23,562	17,743	23,562	0	0.0%
Operations and Maintenance							
10-80-5012 Printing	0	25	25	0	25	0	0.0%
10-80-5014 Postage	7	100	100	14	100	0	0.0%
10-80-5016 Office & Meeting Supplies	122	150	150	73	150	0	0.0%
10-80-5020 Telephone	1,337	1,300	1,300	1,296	1,300	0	0.0%
10-80-5030 Vehicle Maintenance	0	50	50	0	50	0	0.0%
10-80-5051 Equipment Rental	0	50	50	0	50	0	0.0%
Total Operations and Maintenance	1,466	1,675	1,675	1,383	1,675	0	0.0%
Contract Services							
10-80-5656 Tree Trimming	75,801	73,000	73,000	68,819	73,000	0	0.0%
* 10-80-5657 Tree Health Care	0	5,000	5,000	234	5,000	0	0.0%
10-80-5660 Tree Removals	2,369	2,500	2,500	0	2,500	0	0.0%
10-80-5670 Other Professional Services	3,804	3,000	3,000	2,608	3,000	0	0.0%
Total Contract Services	81,974	83,500	83,500	71,661	83,500	0	0.0%
Capital Expenditures							
10-80-6015 Trees	25,482	25,000	25,000	18,075	25,000	0	0.0%
Total Parkway Trees	131,213	133,737	133,737	108,862	133,737	0	0.0%

FY 2017-2018 ESTIMATE TO CLOSE
GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10
Department 90 Mini-Parks & Medians

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	APRIL 2018 ACTUAL	2017-2018 ESTIMATE TO CLOSE	2017-2018 ETC VS AMENDED BUDGET	% INCREASE (DECREASE)
Department 90 Mini-Parks & Medians							
Salaries and Benefits							
10-90-4001 Full Time	679	685	685	567	685	0	0.0%
10-90-4003 Overtime	54	64	64	44	64	0	0.0%
10-90-4010 Workers' Comp	261	300	300	218	300	0	0.0%
10-90-4015 Federal Payroll Taxes	56	58	58	47	58	0	0.0%
10-90-4018 State Payroll Taxes	2	15	15	2	15	0	0.0%
Total Salaries and Benefits	1,052	1,122	1,122	878	1,122	0	0.0%
Operations and Maintenance							
10-90-5020 Telephone	669	640	640	648	640	0	0.0%
10-90-5022 Utilities	895	1,150	1,150	681	1,150	0	0.0%
10-30-5023 Water	5,904	6,400	6,400	6,001	6,400	0	0.0%
10-90-5032 Building & Grounds Maintenance.	1,211	800	2,000	2,099	4,000	2,000	100.0%
10-90-5045 Miscellaneous/Expenditures	33	100	100	523	100	0	0.0%
10-90-5051 Equipment Rental	0	100	100	0	100	0	0.0%
10-90-5052 Minor Facility Repairs/Tools	0	100	100	0	100	0	0.0%
Total Operations and Maintenance	8,712	9,290	10,490	9,952	12,490	2,000	19.1%
Contract Services							
10-90-5655 Landscape Maintenance	3,682	3,600	3,600	3,068	3,600	0	0.0%
10-90-5656 Tree Trimming	483	400	400	362	400	0	0.0%
10-90-5670 Other Professional Services	52	50	50	37	50	0	0.0%
Total Contract Services	4,217	4,050	4,050	3,467	4,050	0	0.0%
Capital Expenditures							
10-90-6010 Equipment	0	100	100	0	100	0	0.0%
Total Capital Expenditures	0	100	100	0	100	0	0.0%
Total Mini-Parks & Medians	13,981	14,562	15,762	14,297	17,762	2,000	12.7%
TOTAL GENERAL FUND EXPENDITURES	1,343,480	1,371,702	1,376,709	1,110,255	1,389,629	12,920	0.9%

**FY 2017-2018 ESTIMATE TO CLOSE
RUSH PARK BOND - FUND 20**

ACCOUNT NO.	TITLE	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	APRIL 2018 ACTUAL	2017-2018 ESTIMATE TO CLOSE	2017-2018 ETC VS AMENDED BUDGET	% INCREASE (DECREASE)
Assigned Fund Balance, Beginning		0	0	0	0			
Rush Park AD Revenues								
Assessments								
20-00-3100	Current Year Secured	380,265	380,000	380,000	375,228	380,000	0	0.0%
20-00-3101	Prior Year Secured	2,198	3,400	3,400	2,370	3,400	0	0.0%
20-00-3200	Interest on investments	0	0	1,058	1,058	1,058	0	0.0%
20-00-3500	Other Misc. Rev.	0	0	0		0	0	0.0%
Total Rush Park AD Revenues		382,463	383,400	384,458	378,656	384,458	0	0.0%
Rush Park AD Expenditures								
20-50-5617	Administrative Fees	20,000	20,000	20,000	20,000	20,000	0	0.0%
20-50-5619	Bond Trustee	3,048	3,048	3,048	3,048	3,048	0	0.0%
Total Contract Services		23,048	23,048	23,048	23,048	23,048	0	0.0%
Annual Debt Service								
20-50-5800	Principal	260,000	280,000	280,000	280,000	280,000	0	0.0%
20-50-5801	Interest	90,156	74,090	74,090	72,317	74,090	0	0.0%
20-50-5045	Miscellaneous	0	0	0	0	0	0	0.0%
Total Annual Debt Service		350,156	354,090	354,090	352,317	354,090	0	0.0%
Total Rush Park AD Expenditures		373,204	377,138	377,138	375,365	377,138	0	0.0%
Revenues Less Expenditures		9,259	6,262	7,320	3,291	7,320	0	0.0%
Transfers Out		0	0	0	0	0		
(1) Transfer Out - (To Fund 50 as directed by auditor)		9,259	6,262	7,320	3,291	7,320	0	0.0%
Fund Balance, End of Year		0	0	0	0	0	0	0

**FY 2017-2018 ESTIMATE TO CLOSE
CAPITAL IMPROVEMENT PROGRAM - FUND 40**

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	APRIL 2018 ACTUAL	2017-2018 ESTIMATE TO CLOSE	2017-2018 ETC VS AMENDED BUDGET	% INCREASE (DECREASE)
Assigned Fund Balance, Beginning	105,109	32,696	32,696	32,696	32,696	0	0
Revenues							
Golden State Water Reimbursement	0	0	0	0	0	0	0.0%
40-00-3600 Transfer In Fund 10	0	0	0	0	0	0	0.0%
40-00-3600 Transfer In Fund 20	0	0	0	0	0	0	0.0%
40-00-3600 Transfer In Fund 30	0	0	0	0	0	0	0.0%
Total Capital Improvement Program Revenues	105,109	32,696	32,696	32,696	32,696	(0)	0.0%
Expenditures							
Dept.							
Rossmoor Park	25,060	0	0	0	0	0	0.0%
Montecito Center	0	0	0	0	0	0	0.0%
Rush Park Roll in Place and Lighting Charged to Fund 10	28,606	13,000	10,000	0	0	(10,000)	-100.0%
General	18,747	6,500	6,500	5,409	6,500	0	0.0%
Total Expenditures	72,413	19,500	16,500	5,409	6,500	(10,000)	-60.6%
Revenues Less Expenditures	32,696	13,196	16,196	27,287	26,196	10,000	61.7%
Fund Balance, End of Year	32,696	13,196	16,196	27,287	26,196	10,000	61.7%

CAPITAL IMPROVEMENT PROGRAM - FUND 40

FY 2017-2018 ESTIMATE TO CLOSE

PROJECT TITLE	ACTUAL 2015-2016	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	2017/2018 ESTIMATE TO CLOSE	2018-2019 INFORMATION ONLY	2019-2020 INFORMATION ONLY	2020-2021 INFORMATION ONLY
REVENUES								
Beginning Fund Balance	\$129,602	\$105,109	\$32,696	\$32,696	\$32,696	\$26,196	(\$7,804)	(\$24,304)
Transfer from Fund 10	\$50,000	\$0						
Golden State Water Reimbursement for Water Conservation	18,092	0						
TOTAL REVENUES	\$197,694	\$105,109	\$32,696	\$32,696	\$32,696	\$26,196	(\$7,804)	(\$24,304)
EXPENSES								
ROSSMOOR PARK								
Lighting Repaired and Replaced (\$16,338 - Insurance Payment \$1,965= \$14,373)		\$14,373						
Community Room Cabinets	\$10,778	\$1,235						
Rossmoor Park Playground (Estimate)								\$100,000
Basketball and Tennis Courts Resurfacing (Estimate)						\$20,000		
3 Drinking Fountains		\$9,452						
ROSSMOOR PARK SUBTOTAL	\$10,778	\$25,060	\$0	\$0	\$0	\$20,000	\$0	\$100,000
MONTECITO								
Outdoor Security Lighting (Estimate)								\$5,000
Upgrade Counter Tops and Drop Ceiling (Estimate)						\$2,500		
Carpeting (Estimate)						\$5,000		
MONTECITO SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$7,500	\$0	\$5,000
RUSH PARK								
Parking Lot Repair \$33000	\$0							
Rush Park Playground Landscape Shade	\$44,816	\$28,606						
Auditorium & Room Carpeting (Estimate)							\$10,000	
Electrical Lighting For Winter Festival Charged to Fund 10			\$5,000	\$5,000	\$0			
Roll Coat Maintenance Pour-in-Place Charged to Fund 10			\$8,000	\$5,000	\$0			
RUSH PARK SUBTOTAL	\$44,816	\$28,606	\$13,000	\$10,000	\$0	\$0	\$10,000	\$0
ROSSMOOR WALL								
	\$0							
ROSSMOOR WALL SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL								
Work Truck (Finance for 4 years)		\$9,479	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	
Rossmoor Park Smart Meter	\$9,450							
Landscape Rush and Rossmoor for Water Conservation	\$18,091							
Rush Park Smart Meter	\$9,450							
Montecito Street Lighting Improvements		\$9,268						
GENERAL SUBTOTAL	\$36,991	\$18,747	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$0
TOTAL EXPENSES	\$92,585	\$72,413	\$19,500	\$16,500	\$6,500	\$34,000	\$16,500	\$105,000
ENDING FUND BALANCE	\$105,109	\$32,696	\$13,196	\$16,196	\$26,196	(\$7,804)	(\$24,304)	(\$129,304)

FY 2018-2019 PRELIMIINARY BUDGET
Department Accounts Combined
TOTAL FUND SUMMARY

	Approved Budget Fund 10	Approved Budget Fund 20	Approved Budget Fund 40
Fund Balance, Beginning FY 2018-2019	980,637	0	26,196
General Fund Revenues			
Transfer In from other funds			
Property Taxes	954,930	384,458	
Street Light Assessments	339,900		
Interest on Investments	8,000		
From Other Govt. Agencies	60,400		
Permit and Rental Fees	190,000		
Miscellaneous Revenues	22,000		0
Total General Fund Revenues	1,575,230	384,458	26,196
			0
Total General Fund Expenditures	1,402,875	374,313	6,500
Revenues Less Expenditures	172,355	10,145	19,696
Transfer Out - (To Fund 50 as directed by auditor)			
Fund Balance, End FY	1,152,992	(10,145) 0	19,696

FY 2018- 2019 PRELIMINARY BUDGET
(Department Accounts Combined)
GENERAL FUND SUMMARY - FUND 10

	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	2017-2018 ESTIMATE TO CLOSE	2018-2019 PRELIMINARY BUDGET
Fund Balance End	739,612	833,116	833,116	833,116	980,637
Transfer from Reserve to Fund 40	0	0	0	0	0
Transfer from Reserve to Fund 10	0	0	0	0	0
Fund Balance	739,612	833,116	833,116	833,116	980,637
<u>General Fund Revenues</u>					
Property Taxes	883,446	908,835	914,835	929,250	954,930
Street Light Assessments	309,594	314,600	314,600	330,000	339,900
Interest on Investments	4,684	3,000	3,000	8,000	8,000
From Other Govt. Agencies	59,467	60,400	60,400	60,400	60,400
Permit and Rental Fees	157,300	158,700	178,000	187,500	190,000
Miscellaneous Revenues	22,493	22,000	22,000	22,000	22,000
Total General Fund Revenues	1,436,984	1,467,535	1,492,835	1,537,150	1,575,230
<u>General Fund Expenditures</u>					
Transfer Out to Fund 40	0	0	0	0	0
Administrative Services	415,653	420,275	421,630	414,950	815,914
Recreation	128,678	138,628	138,828	142,578	42,400
Rossmoor Park	192,384	196,335	199,537	201,037	107,900
Montecito Center	86,758	84,950	86,550	94,250	20,624
Rush Park	219,450	219,750	221,200	225,850	127,480
Street Lighting	98,499	107,715	103,715	103,715	103,715
Rossmoor Signature Wall	2,000	2,100	2,100	2,100	2,300
Street Sweeping	54,864	53,650	53,650	53,650	55,770
Parkway Trees	131,213	133,737	133,737	133,737	113,380
Mini-Parks and Medians	13,981	14,562	15,762	17,762	13,392
Total General Fund Expenditures	1,343,480	1,371,702	1,376,709	1,389,629	1,402,875
Revenues Less Expenditures	93,504	95,833	116,126	147,521	172,355
Fund Balance, End of Year	833,116	928,949	949,242	980,637	1,152,992

FY 2018- 2019 PRELIMINARY BUDGET
(Department Accounts Combined)
GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10

		2016-2017	2017-2018	2017-2018	2017-2018	2018-2019
		ACTUAL	APPROVED FINAL BUDGET	AMENDED BUDGET	ESTIMATE TO CLOSE	PRELIMINARY BUDGET
General Fund Revenues						
Property Taxes						
10-00-3000	Current Secured	812,466	842,400	842,400	856,000	881,680
10-00-3001	Current Unsecured	25,773	26,000	26,000	27,000	27,000
10-00-3002	Prior Secured	7,669	7,100	7,100	7,100	7,100
10-00-3003	Prior Unsecured	354	535	535	350	350
10-00-3004	Delinquent Property Taxes	701	800	800	800	800
10-00-3010	Current Supplemental Assmnt.	23,803	18,000	24,000	24,000	24,000
10-00-3020	Public Utility	12,680	14,000	14,000	14,000	14,000
Total Property Taxes		883,446	908,835	914,835	929,250	954,930
Street Light Assessments						
10-00-3105	Assessments	309,594	314,600	314,600	330,000	339,900
Interest on Investments						
10-00-3200	Interest	4,684	3,000	3,000	8,000	8,000
From Other Governmental Agencies						
10-00-3301	State-Homeowners Prop. Tax Relief	5,257	5,400	5,400	5,400	5,400
10-00-3305	County-Street Sweep Reimburse.	54,210	55,000	55,000	55,000	55,000
Total From Other Governmental Agencies		59,467	60,400	60,400	60,400	60,400
Permit and Rental Fees						
10-00-3404	Tennis Reservations	10,218	12,500	22,500	22,500	25,000
10-00-3405	Wall Rental	280	500	500	500	500
10-00-3406	Volleyball & Ball Field Reservations	23,957	23,000	25,000	25,000	25,000
10-00-3410	Rossmoor Building Rental	17,844	16,500	18,500	18,500	18,500
10-00-3412	Montecito Building Rental	22,947	25,200	26,500	27,000	27,000
10-00-3414	Rush Building Rental	82,054	81,000	85,000	94,000	94,000
Total Fees		157,300	158,700	178,000	187,500	190,000
Miscellaneous Revenues						
10-00-3500	Miscellaneous	2,493	2,000	2,000	2,000	2,000
10-00-3502	Admin Fees	20,000	20,000	20,000	20,000	20,000
10-00-3600	Transfer IN	0	0	0	0	0
Total Miscellaneous Revenues		22,493	22,000	22,000	22,000	22,000
Total General Fund Revenues		1,436,984	1,467,535	1,492,835	1,537,150	1,575,230

FY 2018- 2019 PRELIMINARY BUDGET
(Department Accounts Combined)
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 10 Administrative Services

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	2017-2018 ESTIMATE TO CLOSE	2018-2019 PRELIMINARY BUDGET
Department 10 Administrative Services					
Salaries and Benefits					
10-10-4000 Board of Directors' Compensation	7,500	10,000	10,000	8,000	8,000
10-10-4001 Full Time	195,041	200,175	192,000	176,000	0
10-10-4001 Part Time	0	0	8,000	17,000	0
10-10-4003 Overtime	4,392	5,300	5,300	5,700	0
* 10-10-4006 Salaries - Administrative (ETC 17-18 \$234,175)	0	0	0	0	236,000
* 10-10-4008 Salaries - Recreation (ETC 17-18 \$110,000)	0	0	0	0	113,764
* 10-10-4009 Salaries - Maintenance Tree & Park (ETC 17-18 \$137,400)	0	0	0	0	142,800
10-10-4007 Vehicle Allowance	222	450	250	250	250
* 10-10-4010 Workers' Comp. Insurance	5,572	5,500	7,500	7,500	27,000
* 10-10-4011 Medical Insurance	45,793	44,000	44,000	44,000	91,000
* 10-10-4015 Federal Payroll Taxes	15,754	17,000	17,000	16,000	34,000
* 10-10-4018 State Payroll Taxes	659	780	780	900	2,400
Total Salaries and Benefits	274,933	283,205	284,830	275,350	655,214
Operations and Maintenance					
10-10-5002 Insurance - Liability	12,983	15,900	15,900	15,900	17,500
10-10-5004 Membership & Dues	5,798	6,400	6,400	6,400	6,400
10-10-5006 Travel & Meetings	1,077	1,000	1,000	1,500	1,000
10-10-5007 Board Meetings Televised Exp	20,217	21,000	21,000	21,000	21,100
* 10-10-5010 Publications & Legal Notices	6,368	7,200	7,200	6,000	6,500
* 10-10-5012 Printing	601	1,000	1,000	800	1,000
* 10-10-5014 Postage	1,051	1,800	1,800	2,000	2,000
* 10-10-5016 Office & Meeting Supplies	6,012	7,200	7,200	7,200	9,000
* 10-10-5020 Telephone	2,305	1,950	2,300	2,300	13,000
10-10-5021 Computer/E-mail/Server Costs	0	3,700	3,700	3,700	3,700
10-10-5045 Miscellaneous Expenditures	11,304	6,500	9,000	9,000	9,000
10-10-5046 Bank Service Charges	1,054	1,700	2,000	2,000	2,000
10-10-5050 Elections	7,251	0	0	0	7,500
Total Operations and Maintenance	76,021	75,350	78,500	77,800	99,700
Contract Services					
10-10-5610 Legal Services	22,280	21,000	21,000	23,000	23,000
10-10-5615 Financial Audit-Consulting	10,400	10,720	11,300	11,300	12,000
10-10-5620 Miscellaneous Studies	6,000	0	0	0	0
10-10-5670 Other Professional Services	24,657	26,000	22,000	23,500	24,000
Total Contract Services	63,337	57,720	54,300	57,800	59,000
Capital Expenditures					
10-10-6010 Equipment	1,362	4,000	4,000	4,000	2,000
Total Administrative Services	415,653	420,275	421,630	414,950	815,914

* Totals for combined departments

FY 2018- 2019 PRELIMINARY BUDGET
(Department Accounts Combined)
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 20 Recreation

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	2017-2018 ESTIMATE TO CLOSE	2018-2019 PRELIMINARY BUDGET
Department 20 Recreation					
Salaries and Benefits					
* 10-20-4001 Full Time	49,566	50,500	46,500	46,500	0
* 10-20-4002 Part Time	17,342	18,600	24,000	24,000	0
* 10-20-4003 Overtime	3,401	5,200	5,200	5,200	0
10-20-4005 Event Attendant	758	1,000	1,000	1,000	1,000
10-20-4007 Vehicle Allowance	-	100	100	100	100
* 10-20-4010 Workers' Comp. Insurance	2,252	2,350	3,000	3,000	0
* 10-20-4011 Medical Insurance	11,642	11,270	11,270	11,270	0
* 10-20-4015 Federal Payroll Tax	5,435	5,988	5,988	5,988	0
* 10-20-4018 State Payroll Taxes	355	400	400	400	0
Total Salaries and Benefits	90,751	95,408	97,458	97,458	1,100
Operations and Maintenance					
10-20-5006 Travel & Meetings	125	200	550	550	550
* 10-20-5010 Publications & Legal Notices	468	420	420	420	0
* 10-20-5012 Printing	44	100	100	350	0
* 10-20-5014 Postage	41	150	150	150	0
* 10-20-5016 Office & Meeting Supplies	1,062	1,000	1,000	1,000	0
10-20-5017 Community Events	26,963	28,000	26,500	30,000	30,000
10-20-5019 Fireworks	6,200	8,700	8,700	8,700	8,700
* 10-20-5020 Telephone	1,930	1,900	1,900	1,900	0
10-20-5045 Miscellaneous Expenditures	0	500	500	500	500
10-20-5051 Equipment Rental	0	250	250	250	250
Total Operations and Maintenance	36,833	41,220	40,070	43,820	40,000
Contract Services					
10-20-5670 Other Professional Services	1,094	1,000	800	800	800
Total Contract Services	1,094	1,000	800	800	800
Capital Expenditures					
10-20-6010 Equipment	0	1,000	500	500	500
Total Capital Expenditures	0	1,000	500	500	500
Total Recreation	128,678	138,628	138,828	142,578	42,400

* Departments combined fy 2018-2019. Totals moved to Administrative - Department 10

FY 2018- 2019 PRELIMINARY BUDGET
(Department Accounts Combined)
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 30 Rossmoor Park

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	2017-2018 ESTIMATE TO CLOSE	2018-2019 PRELIMINARY BUDGET
Department 30 Rossmoor Park					
<u>Salaries and Benefits</u>					
* 10-30-4001 Full Time	36,623	38,000	37,000	37,000	0
* 10-30-4002 Part Time	18,842	19,000	18,400	18,400	0
* 10-30-4003 Overtime	2,562	2,500	2,500	2,500	0
* 10-30-4010 Workers' Comp. Insurance	5,571	5,500	7,500	7,500	0
* 10-30-4011 Medical Insurance	14,382	13,500	13,500	13,500	0
* 10-30-4015 Federal Payroll Taxes	4,435	4,370	4,370	4,370	0
* 10-30-4018 State Payroll Taxes	232	250	250	250	0
Total Salaries and Benefits	82,647	83,120	83,520	83,520	0
<u>Operations and Maintenance</u>					
* 10-30-5010 Publications & Legal Notices	568	500	500	500	0
* 10-30-5012 Printing	22	50	50	50	0
* 10-30-5014 Postage	9	50	50	50	0
* 10-30-5016 Office & Meeting Supplies	620	700	700	700	0
10-30-5018 Janitorial Supplies	3,319	4,500	4,500	4,500	4,500
* 10-30-5020 Telephone	2,261	2,300	2,300	2,500	0
10-30-5022 Utilities	13,369	12,000	12,000	14,000	14,000
10-30-5023 Water (3% Increase)	22,066	25,000	25,000	25,000	25,750
10-30-5025 Sewer Tax	906	915	917	917	950
10-30-5030 Vehicle Maintenance	702	600	600	800	800
10-30-5032 Buildings & Grounds-Maintenance	29,420	27,000	30,000	30,000	30,000
10-30-5034 Alarm Systems/Security	841	750	750	850	850
10-30-5045 Miscellaneous/Expenditures	450	250	250	250	450
10-30-5051 Equipment Rental	0	250	250	250	250
10-30-5052 Minor Facility Repairs/Tools	0	250	250	250	250
Total Operations and Maintenance	74,553	75,115	78,117	80,617	77,800
<u>Contact Services</u>					
10-30-5655 Landscape Maintenance	33,134	36,000	36,000	35,000	28,000
10-30-5656 Tree Trimming	1,013	1,100	1,100	1,100	1,300
10-30-5670 Other Professional Services	1,037	1,000	800	800	800
Total Contract Services	35,184	38,100	37,900	36,900	30,100
<u>Capital Expenditures</u>					
10-30-6010 Equipment	0	0	0	0	0
Total Capital Expenditures	0	0	0	0	0
Total Rossmoor Park	192,384	196,335	199,537	201,037	107,900

* Departments combined fy 2018-2019. Totals moved to Administrative - Department 10

FY 2018- 2019 PRELIMINARY BUDGET
(Department Accounts Combined)
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 40 Montecito Center

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	2017-2018 ESTIMATE TO CLOSE	2018-2019 PRELIMINARY BUDGET
Department 40 Montecito Center					
<u>Salaries and Benefits</u>					
* 10-40-4001 Full Time	30,203	32,520	32,520	32,520	0
* 10-40-4002 Part Time	8,448	8,500	8,500	8,500	0
* 10-40-4003 Overtime	1,958	2,150	2,150	2,150	0
* 10-40-4010 Workers' Comp. Insurance	4,431	4,200	6,000	6,000	0
* 10-40-4011 Medical Insurance	11,636	11,000	11,000	11,000	0
* 10-40-4015 Federal Payroll Taxes	3,103	3,000	3,000	3,000	0
* 10-40-4018 State Payroll Taxes	149	160	160	160	0
Total Salaries and Benefits	59,928	61,530	63,330	63,330	0
<u>Operations and Maintenance</u>					
* 10-40-5010 Publications & Legal Notices	355	400	400	400	0
* 10-40-5012 Printing	22	50	50	50	0
* 10-40-5014 Postage	9	50	50	50	0
* 10-40-5016 Office & Meeting Supplies	577	700	700	850	0
10-40-5018 Janitorial Supplies	3,319	4,000	4,000	4,500	4,500
* 10-40-5020 Telephone	1,930	2,000	2,000	2,500	0
10-40-5022 Utilities	1,704	1,700	1,700	2,000	2,000
10-40-5023 Water (3% Increase)	1,626	2,200	2,200	2,200	1,834
10-40-5025 Sewer Tax	760	770	770	770	790
10-40-5030 Vehicle Maintenance	859	600	600	800	800
10-40-5032 Buildings & Grounds-Maintenance.	8,214	3,800	3,800	4,000	4,000
10-40-5034 Alarm Systems/Security	364	400	400	500	500
10-40-5045 Miscellaneous/Expenditures	0	50	50	3,550	500
10-40-5051 Equipment Rental	0	250	250	250	250
10-40-5052 Minor Facility Repairs/Tools	0	250	250	2,500	250
Total Operations and Maintenance	19,739	17,220	17,220	24,920	15,424
10-40-5655 Landscape Maintenance	3,682	3,600	3,600	3,600	2,800
10-40-5656 Tree Trimming	1,013	1,100	1,100	1,100	1,100
10-40-5670 Other Professional Services	1,037	1,000	800	800	800
Total Contract Services	5,732	5,700	5,500	5,500	4,700
<u>Capital Expenditures</u>					
10-40-6010 Equipment	1,359	500	500	500	500
Total Capital Expenditures	1,359	500	500	500	500
Total Montecito Center	86,758	84,950	86,550	94,250	20,624

* Departments combined fy 2018-2019. Totals moved to Administrative - Department 10

FY 2018- 2019 PRELIMINARY BUDGET
(Department Accounts Combined)
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 50 Rush Park

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	2017-2018 ESTIMATE TO CLOSE	2018-2019 PRELIMINARY BUDGET
Department 50 Rush Park					
Salaries and Benefits					
* 10-50-4001 Full Time	36,623	38,000	37,000	37,000	0
* 10-50-4002 Part Time	17,196	17,400	18,400	18,400	0
* 10-50-4003 Overtime	2,552	2,800	2,800	2,800	0
* 10-50-4005 Event Attendant	4,440	4,800	4,800	4,800	0
* 10-50-4010 Workers' Comp. Insurance	5,571	5,500	7,500	7,500	0
* 10-50-4011 Medical Insurance	14,382	13,500	13,500	13,500	0
* 10-50-4015 Federal Payroll Taxes	4,649	4,370	4,370	4,370	0
* 10-50-4018 State Payroll Taxes	328	400	400	400	0
Total Salaries and Benefits	85,741	86,770	88,770	88,770	0
Operations and Maintenance					
* 10-50-5010 Publications & Legal Notices	490	500	500	500	0
* 10-50-5012 Printing	122	50	50	50	0
* 10-50-5014 Postage	9	100	100	100	0
* 10-50-5016 Office & Meeting Supplies	577	700	700	850	0
10-50-5018 Janitorial Supplies	3,329	4,500	4,500	4,500	4,500
* 10-50-5020 Telephone	1,930	2,300	1,950	2,500	0
10-50-5022 Utilities	22,925	22,000	22,000	22,000	22,000
10-50-5023 Water (3% Increase)	33,801	34,000	36,000	36,000	37,080
10-50-5025 Sewer Tax	3,465	3,630	3,630	3,630	3,700
10-50-5030 Vehicle Maintenance	703	600	600	800	800
10-50-5032 Buildings & Grounds-Maintenance	30,326	25,000	23,000	26,000	28,000
10-50-5034 Alarm Systems/Security	656	750	750	750	750
10-50-5045 Miscellaneous/Expenditures	204	250	250	2,000	250
10-50-5051 Equipment Rental	0	250	250	250	250
10-50-5052 Minor Facility Repairs/Tools	0	250	250	250	250
Total Operations and Maintenance	98,537	94,880	94,530	100,180	97,580
10-50-5655 Landscape Maintenance	33,134	36,000	36,000	35,000	28,000
10-50-5656 Tree Trimming	1,001	1,100	1,100	1,100	1,100
10-50-5670 Other Professional Services	1,037	1,000	800	800	800
Total Contract Services	35,172	38,100	37,900	36,900	29,900
Capital Expenditures					
10-50-6010 Equipment	0	0	0	0	0
Total Capital Expenditures	0	0	0	0	0
Total Rush Park	219,450	219,750	221,200	225,850	127,480

* Departments combined fy 2018-2019. Totals moved to Administrative - Department 10

FY 2018- 2019 PRELIMINARY BUDGET
(Department Accounts Combined)
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 60 Street Lighting, 65 Signature Wall, and 70 Street Sweeping

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	2017-2018 ESTIMATE TO CLOSE	2018-2019 PRELIMINARY BUDGET
Department 60 Street Lighting					
Operations and Maintenance					
10-60-5020 Telephone	684	715	715	715	715
Contract Services					
10-60-5650 Street Lights	97,815	107,000	103,000	103,000	103,000
Total Street Lighting	98,499	107,715	103,715	103,715	103,715
Department 65 Rossmoor Signature Wall					
Operations and Maintenance					
10-65-5002 Insurance - Liability	2,000	2,000	2,000	2,000	2,200
10-65-5032 Buildings & Grounds-Maintenance	0	100	100	100	100
Total Rossmoor Signature Wall	2,000	2,100	2,100	2,100	2,300
Department 70 Street Sweeping					
Operations and Maintenance					
10-70-5020 Telephone	654	650	650	650	650
Total Operations and Maintenance	654	650	650	650	650
Contract Services					
10-70-5642 Street Sweeping (+4% New Contract)	54,210	53,000	53,000	53,000	55,120
Total Street Sweeping	54,864	53,650	53,650	53,650	55,770

FY 2018- 2019 PRELIMINARY BUDGET
(Department Accounts Combined)
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 80 Parkway Trees

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	2017-2018 ESTIMATE TO CLOSE	2018-2019 PRELIMINARY BUDGET
Department 80 Parkway Trees					
Salaries and Benefits					
* 10-80-4002 Salaries Part Time	19,851	21,012	21,012	21,012	0
* 10-80-4003 Salaries Overtime	28	100	100	100	0
10-80-4007 Vehicle Allowance	716	750	750	750	780
* 10-80-4015 Federal Payroll Tax -FICA	1,521	1,525	1,525	1,525	0
* 10-80-4018 State Payroll Taxes	175	175	175	175	0
Total Salaries and Benefits	22,291	23,562	23,562	23,562	780
Operations and Maintenance					
* 10-80-5012 Printing	0	25	25	25	0
* 10-80-5014 Postage	7	100	100	100	0
* 10-80-5016 Office & Meeting Supplies	122	150	150	150	0
* 10-80-5020 Telephone	1,337	1,300	1,300	1,300	0
10-80-5030 Vehicle Maintenance	0	50	50	50	50
10-80-5051 Equipment Rental	0	50	50	50	50
Total Operations and Maintenance	1,466	1,675	1,675	1,675	100
Contract Services					
10-80-5656 Tree Trimming	75,801	73,000	73,000	73,000	76,000
* 10-80-5657 Tree Health Care	0	5,000	5,000	5,000	5,000
10-80-5660 Tree Removals	2,369	2,500	2,500	2,500	2,500
10-80-5670 Other Professional Services	3,804	3,000	3,000	3,000	3,000
Total Contract Services	81,974	83,500	83,500	83,500	86,500
Capital Expenditures					
10-80-6015 Trees	25,482	25,000	25,000	25,000	26,000
Total Parkway Trees	131,213	133,737	133,737	133,737	113,380

* Departments combined fy 2018-2019. Totals moved to Administrative - Department 10

FY 2018- 2019 PRELIMINARY BUDGET
(Department Accounts Combined)
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 90 Mini-Parks & Medians

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	2017-2018 ESTIMATE TO CLOSE	2018-2019 PRELIMINARY BUDGET
Department 90 Mini-Parks & Medians					
<u>Salaries and Benefits</u>					
* 10-90-4001 Full Time	679	685	685	685	0
* 10-90-4003 Overtime	54	64	64	64	0
* 10-90-4010 Workers' Comp	261	300	300	300	0
* 10-90-4015 Federal Payroll Taxes	56	58	58	58	0
* 10-90-4018 State Payroll Taxes	2	15	15	15	0
Total Salaries and Benefits	1,052	1,122	1,122	1,122	0
<u>Operations and Maintenance</u>					
* 10-90-5020 Telephone	669	640	640	640	0
10-90-5022 Utilities	895	1,150	1,150	1,150	1,150
10-30-5023 Water (3% Increase)	5,904	6,400	6,400	6,400	6,592
10-90-5032 Building & Grounds Maintenance.	1,211	800	2,000	4,000	2,000
10-90-5045 Miscellaneous/Expenditures	33	100	100	100	100
10-90-5051 Equipment Rental	0	100	100	100	100
10-90-5052 Minor Facility Repairs/Tools	0	100	100	100	100
Total Operations and Maintenance	8,712	9,290	10,490	12,490	10,042
<u>Contract Services</u>					
10-90-5655 Landscape Maintenance	3,682	3,600	3,600	3,600	2,800
10-90-5656 Tree Trimming	483	400	400	400	400
10-90-5670 Other Professional Services	52	50	50	50	50
Total Contract Services	4,217	4,050	4,050	4,050	3,250
<u>Capital Expenditures</u>					
10-90-6010 Equipment	0	100	100	100	100
Total Capital Expenditures	0	100	100	100	100
Total Mini-Parks & Medians	13,981	14,562	15,762	17,762	13,392
TOTAL GENERAL FUND EXPENDITURES	1,343,480	1,371,702	1,376,709	1,389,629	1,402,875

* Departments combined fy 2018-2019. Totals moved to Administrative - Department 10

FY 2018- 2019 PRELIMINARY BUDGET
(Department Accounts Combined)
RUSH PARK ASSESSMENT DISTRICT - FUND 20

ACCOUNT NO.	TITLE	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 AMENDED BUDGET	2017-2018 ESTIMATE TO CLOSE	2018-2019 PRELIMINARY BUDGET
Assigned Fund Balance, Beginning		0	0	0		
<u>Rush Park AD Revenues</u>						
Assessments						
20-00-3100	Current Year Secured	380,265	380,000	380,000	380,000	380,000
20-00-3101	Prior Year Secured	2,198	3,400	3,400	3,400	3,400
20-00-3200	Interest on investments	0	0	1,058	1,058	1,058
20-00-3500	Other Misc. Rev.	0	0	0	0	0
Total Rush Park AD Revenues		382,463	383,400	384,458	384,458	384,458
<u>Rush Park AD Expenditures</u>						
20-50-5617	Administrative Fees	20,000	20,000	20,000	20,000	20,000
20-50-5619	Bond Trustee	3,048	3,048	3,048	3,048	3,048
Total Contract Services		23,048	23,048	23,048	23,048	23,048
<u>Annual Debt Service</u>						
20-50-5800	Principal	260,000	280,000	280,000	280,000	295,000
20-50-5801	Interest	90,156	74,090	74,090	74,090	56,265
20-50-5045	Miscellaneous	0	0	0	0	0
Total Annual Debt Service		350,156	354,090	354,090	354,090	351,265
Total Rush Park AD Expenditures		373,204	377,138	377,138	377,138	374,313
Revenues Less Expenditures		9,259	6,262	7,320	7,320	10,145
Transfers Out		0	0	0	0	0
(1) Transfer Out - (To Fund 50 as directed by auditor)		9,259	6,262	7,320	7,320	10,145
Fund Balance, End of Year		0	0	0	0	0

**FY 2018- 2019 PRELIMINARY BUDGET
(Department Accounts Combined)
CAPITAL IMPROVEMENT PROGRAM - FUND 40**

ACCOUNT NO.	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017-2018 ESTIMATE TO CLOSE	2018-2019 PRELIMINARY BUDGET
<u>Assigned Fund Balance, Beginning</u>	105,109	32,696	32,696	26,196
<u>Revenues</u>				
40-00-3600 Transfer In Fund 10	0	0	0	0
40-00-3600 Transfer In Fund 20	0	0	0	0
40-00-3600 Transfer In Fund 30	0	0	0	0
Total Capital Improvement Program Revenues	105,109	32,696	32,696	26,196
<u>Expenditures</u>				
Dept.				
Rossmoor Park	25,060	0	0	0
Montecito Center	0	0	0	0
Rush Park Roll in Place and Lighting Charged to Fund 10	28,606	13,000	0	0
General	18,747	6,500	6,500	11,500
Total Expenditures	72,413	19,500	6,500	11,500
<u>Revenues Less Expenditures</u>	32,696	13,196	26,196	14,696
Fund Balance, End of Year	32,696	13,196	26,196	14,696

CAPITAL IMPROVEMENT PROGRAM - FUND 40
FY 2018-2019 PRELIMINARY BUDGET

PROJECT TITLE	2016-2017 ACTUAL	2017-2018 APPROVED BUDGET	2017/2018 ESTIMATE TO CLOSE	2018-2019 PRELIMINARY BUDGET	2019-2020 INFORMATION ONLY	2020-2021 INFORMATION ONLY
REVENUES						
Beginning Fund Balance	\$105,109	\$32,696	\$32,696	\$26,196	\$14,696	(\$26,804)
Transfer from Fund 10	\$0					
Golden State Water Reimbursement for Water Conservation	0					
TOTAL REVENUES	\$105,109	\$32,696	\$32,696	\$26,196	\$14,696	(\$26,804)
EXPENSES						
ROSSMOOR PARK						
Lighting Repaired and Replaced (\$16,338 - Insurance Payment \$1,965= \$14,373)	\$14,373					
Community Room Cabinets	\$1,235					
Rossmoor Park Playground (Estimate)						\$100,000
Basketball and Tennis Courts Resurfacing (Estimate)					\$20,000	
3 Drinking Fountains	\$9,452					
ROSSMOOR PARK SUBTOTAL	\$25,060	\$0	\$0	\$0	\$20,000	\$100,000
MONTECITO						
Outdoor Security Lighting (Estimate)						\$5,000
Upgrade Counter Tops and Drop Ceiling (Estimate)						
Carpeting (Estimate)					\$5,000	
MONTECITO SUBTOTAL	\$0	\$0	\$0	\$0	\$5,000	\$5,000
RUSH PARK						
Parking Lot Repair \$33000						
Rush Park Playground Landscape Shade	\$28,606					
Auditorium & Room Carpeting (Estimate)					\$10,000	
Electrical Lighting For Winter Festival (Estimate)			\$0			
Roll Coat Maintenance Pour-in-Place		\$10,000	\$0			
RUSH PARK SUBTOTAL	\$28,606	\$10,000	\$0	\$0	\$10,000	\$0
ROSSMOOR WALL						
ROSSMOOR WALL SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL						
Work Truck (Finance for 4 years)	\$9,479	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
Security Lighting/Kempton and Foster Parks				\$5,000		
Montecito Street Lighting Improvements	\$9,268					
GENERAL SUBTOTAL	\$18,747	\$6,500	\$6,500	\$11,500	\$6,500	\$6,500
TOTAL EXPENSES	\$72,413	\$16,500	\$6,500	\$11,500	\$41,500	\$111,500
5/31/18	ENDING FUND BALANCE	\$32,696	\$16,196	\$26,196	\$14,696	(\$26,804)

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 the date established by the adopted Budget Calendar, The Preliminary Budget shall conform to generally accepted accounting and budgeting procedures for special districts.

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 a Board meeting as determined by the adopted Budget Calendar.

3020.40 Preliminary Budget: The proposed Preliminary Budget, as reviewed and amended by the Budget Committee, shall be reviewed and may be preliminarily approved by the Board at a Board meeting as determined by the adopted Budget Calendar.

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.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-2

Date: June 4, 2018
To: Budget Committee
From: General Manager
Subject: PROPOSED FY 2017-2018 SALARY PLAN

RECOMMENDATION:

It is recommended that the Committee review the Salary Plan which is an integral part of the District's annual budget and make a recommendation of approval to Board for Salary Range adjustments.

BACKGROUND:

As part of the development of the annual budget, the General Manager is required to update the Salary Plan. The plan has previously been adjusted utilizing the best available information regarding comparability with like agencies and with available cost of living information.

We have used the CSDA Special District Salary and Benefit Survey, the Robert Half Accounting and Finance Guide and information contained in the Jobs Available Bulletin used by local government agencies to publicize job openings in California.

Due to the current economy and public employee compensation environment, this year, I am recommending an adjustment to salary ranges (for hourly employees only) of a 4% increase to keep up with the Consumer Price Index. The total of this increase for all hourly employees adds just \$14,530 to the annual budget.

ATTACHMENTS:

1. Proposed FY 2018-2019 Salary Plan
2. State of California Consumer Price Index April 2018
3. Policy No. 2155 Salary Ranges

SALARY PLAN F/Y 2018-2019						
Position	2017-2018 Current Salary		2018-2019 Midpoint (Includes 4% Increase CPI Over 2017-2018)	2018-2019 Recommended Salary		
	Annually	Hourly	Midpoint	Annually	Hourly Increase	Hourly
General Manager	\$93,600.00	\$45.0000	n/a	\$93,600.00	n/a	\$45.00
Accountant/Bookkeeper	\$58,149.45	\$27.9565	\$60,475.43	\$60,475.43	\$1.12	\$29.07
Administrative Assistant	\$57,624.99	\$27.7043	\$59,929.99	\$59,929.99	\$1.11	\$28.81
General Clerk	\$43,486.44	\$20.9069	\$45,225.89	\$45,225.89	\$0.84	\$21.74
*Staff Assistant	\$20,800.00	\$20.0000	\$21,632.00	\$21,632.00	\$0.80	\$20.80
Park Superintendent	\$54,806.02	\$26.3490	\$56,998.26	\$56,998.26	\$1.05	\$27.40
Recreation Superintendent	\$45,890.21	\$22.0626	\$47,725.82	\$47,725.82	\$0.88	\$22.95
*Tree Consultant	\$20,061.60	\$19.2900	\$20,864.06	\$20,864.06	\$0.77	\$20.06
Maintenance Assistant	\$31,220.80	\$15.0100	\$32,469.63	\$32,469.63	\$16.21	\$31.22
Recreation Leader	\$15,610.40	\$15.0100	\$16,234.82	\$16,234.82	\$0.60	\$15.61
* Asst. Recreation Leader	\$15,610.40	\$15.0100	\$16,234.82	\$16,234.82	\$0.15	\$15.16
Event/Facility Attendant	n/a	\$15.00			n/a	\$15.00

* 1/2 Time 20 hrs per week/1,040 hrs per year

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Consumer Price Index, Los Angeles area — April 2018

Area prices were up 0.4 percent over the past month, up 4.0 percent from a year ago

Prices in the Los Angeles area, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), rose 0.4 percent in April, the U.S. Bureau of Labor Statistics reported today. (See [table A](#).) Assistant Commissioner for Regional Operations Richard Holden noted that the April increase was influenced by higher prices for shelter and gasoline. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes may reflect seasonal influences.)

Over the last 12 months, the CPI-U rose 4.0 percent. (See [chart 1](#) and [table A](#).) Energy prices jumped 11.5 percent, largely the result of an increase in the price of gasoline. The index for all items less food and energy increased 3.7 percent over the year. (See [table 1](#).)

News Release Information

18-758-SAN
Thursday, May 10, 2018

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PDF

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[Historical data](#)

Chart 1. Over-the-year percent change in CPI-U, Los Angeles, April 2015–April 2018



Source: U.S. Bureau of Labor Statistics.

Food

Food prices increased 0.7 percent for the month of April. (See [table 1](#).) Prices for food at home increased 0.8 percent, and prices for food away from home rose 0.6 percent for the same period.

Over the year, food prices rose 2.4 percent. Prices for food away from home rose 3.6 percent since a year ago, and prices for food at home rose 1.4 percent.

Energy

The energy index increased 1.8 percent over the month. The increase was mainly due to higher prices for gasoline (3.6 percent). Prices for natural gas service decreased 6.5 percent, and prices for electricity declined 0.4 percent for the same period.

Energy prices jumped 11.5 percent over the year, largely due to higher prices for gasoline (18.7 percent). Prices paid for electricity advanced 2.5 percent, but prices for natural gas service dropped 10.1 percent during the past year.

All items less food and energy

The index for all items less food and energy edged up 0.2 percent in April. Higher prices for shelter (0.7 percent) and new vehicles (0.6 percent) were partially offset by lower prices for recreation (-2.9 percent) and apparel (-0.7 percent).

Over the year, the index for all items less food and energy increased 3.7 percent. Components contributing to the increase included shelter (5.3 percent) and apparel (4.9 percent). Partly offsetting these increases was a price decline in recreation (-2.8 percent).

Table A. Los Angeles-Long Beach-Anaheim CPI-U monthly and annual percent changes (not seasonally adjusted)

Month	2013		2014		2015		2016		2017		2018	
	Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual
January	0.8	2.0	0.5	0.8	-0.3	-0.1	0.7	3.1	0.9	2.1	0.8	3.5
February	0.7	2.2	0.5	0.5	0.7	0.1	0.0	2.4	0.6	2.7	0.7	3.6
March	0.1	1.3	0.6	1.0	1.0	0.5	0.3	1.7	0.3	2.7	0.4	3.8
April	-0.4	0.9	0.0	1.4	-0.1	0.5	0.2	2.0	0.2	2.7	0.4	4.0
May	0.1	1.0	0.4	1.7	1.0	1.1	0.5	1.4	0.3	2.5		
June	-0.1	1.4	0.1	1.8	-0.3	0.8	0.1	1.8	-0.2	2.2		
July	-0.1	1.3	0.1	2.0	0.7	1.4	0.0	1.1	0.3	2.5		
August	0.1	0.8	-0.1	1.8	-0.3	1.1	0.0	1.4	0.3	2.8		
September	0.2	0.6	0.0	1.7	-0.4	0.7	0.2	1.9	0.4	3.1		
October	0.1	-0.1	-0.1	1.4	0.2	1.0	0.4	2.2	0.4	3.1		
November	-0.5	0.4	-0.7	1.3	0.0	1.6	-0.4	1.8	0.1	3.6		
December	0.0	1.1	-0.5	0.7	-0.1	2.0	0.0	2.0	0.0	3.6		

The May 2018 Consumer Price Index for the Los Angeles-Long Beach-Anaheim area is scheduled to be released on June 12, 2018.

Consumer Price Index Geographic Revision for 2018

In January 2018, BLS introduced a new geographic area sample for the Consumer Price Index (CPI). As part of the new sample, Los Angeles and Riverside have separate indexes. The first indexes using the new structure are published for the first time this month. Additional information on the geographic revision is available at: www.bls.gov/cpi/georevision2018.htm.

Technical Note

The Consumer Price Index (CPI) is a measure of the average change in prices over time in a fixed market basket of goods and services. The Bureau of Labor Statistics publishes CPIs for two population groups: (1) a CPI for All Urban Consumers (CPI-U) which covers approximately 93 percent of the total population and (2) a CPI for Urban Wage Earners and Clerical Workers (CPI-W) which covers 29 percent of the total population. The CPI-U includes, in addition to wage earners and clerical workers, groups such as professional, managerial, and technical workers, the self-employed, short-term workers, the unemployed, and retirees and others not in the labor force.

The CPI is based on prices of food, clothing, shelter, and fuels, transportation fares, charges for doctors' and dentists' services, drugs, and the other goods and services that people buy for day-to-day living. Each month, prices are collected in 75 urban areas across the country from about 5,000 housing units and approximately 22,000 retail establishments--department stores, supermarkets, hospitals, filling stations, and other types of stores and service establishments. All taxes directly associated with the purchase and use of items are included in the index.

The index measures price changes from a designated reference date (1982-84) that equals 100.0. An increase of 16.5 percent, for example, is shown as 116.5. This change can also be expressed in dollars as follows: the price of a base period "market basket" of goods and services in the CPI has risen from \$10 in 1982-84 to \$11.65. For further details see the CPI home page on the Internet at www.bls.gov/cpi and the BLS Handbook of Methods, Chapter 17, The Consumer Price Index, available on the Internet at www.bls.gov/opub/hom/homch17_a.htm.

In calculating the index, price changes for the various items in each location are averaged together with weights that represent their importance in the spending of the appropriate population group. Local data are then combined to obtain a U.S. city average. Because the sample size of a local area is smaller, the local area index is subject to substantially more sampling and other measurement error than the national index. In addition, local indexes are not adjusted for seasonal influences. As a result, local area indexes show greater volatility than the national index, although their long-term trends are quite similar. **NOTE: Area indexes do not measure differences in the level of prices between cities; they only measure the average change in prices for each area since the base period.**

Rossmoor Community Services District

Policy

No. 2155

ANNUAL SETTING OF COMPENSATION RANGES

- 2155.10** Salary: Salary shall be reviewed annually as a part of preparation and adoption of the Final Budget by the Board.
- 2155.11** Salary Ranges: Ranges of compensation shall be established for all regular employee classifications. Salary ranges shall be reviewed annually based upon a salary comparison of similar classifications for special districts or other comparable source of salary data as determined by the General Manager.
- 2155.12** Salary Mid-point: Salary ranges are established @ 80% and 120% of the mid-point or average of the ranges as determined from the salary comparison study.
- 2155.13** Salary Setting: Actual salary for an employee shall be based upon qualifications, previous salary history and be within the approved salary range. Beginning salary for a new employee will be below mid-point of the salary range except in extraordinary situations, as determined by the General Manager to be in the best interest of the District.
- 2155.20** District Employee Salary Plan: The Preliminary and Final Budget shall contain a salary plan which calls out the Position, Current Salary, Survey Average and Salary Range for each regular employee classification. Temporary or on-call classifications shall only require an hourly rate. The Salary Plan may contain recommended adjustments as deemed appropriate by the General Manager based on a salary survey or other market conditions.

Adopted: May 12, 2009