

## AGENDA

### ROSSMOOR COMMUNITY SERVICES DISTRICT

#### BUDGET COMMITTEE MEETING

Please be advised that California Governor, Gavin Newsom, has issued Executive Orders N-25-20 and N-25-21 which allows Directors to hold Committee Meetings telephonically. Please also be advised that all persons wishing to attend meetings may do so telephonically. To do so please **call (425) 436-6383, Enter Access Code 226260#** beginning at 6:30 p.m.

Members of the public wishing to submit written documents or comments may do so by emailing comments or documents to [kbell@rossmoor-csd.org](mailto:kbell@rossmoor-csd.org).

**Wednesday, May 27, 2020  
6:30 p.m.**

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#### **A. ORGANIZATION**

1. CALL TO ORDER: 6:30 p.m.
2. ROLL CALL: Directors Maynard, DeMarco
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 2019-2020 ESTIMATE TO CLOSE
  - b. FY 2020-2021 PRELIMINARY BUDGET

#### **D. ADJOURNMENT**

**CERTIFICATION OF POSTING**

I hereby certify that the attached Agenda for the Wednesday, May 27, 2020 6:30 p.m. Budget Committee Meeting of the Rossmoor Community Services District was posted at least 24 hours prior to the time of the meeting.

ATTEST:

Joe Mendoza Date May 22, 2020  
Joe Mendoza  
General Manager

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-1**

**Date:** May 27, 2020  
**To:** Budget Committee  
**From:** RCSD, General Manager, Joe Mendoza  
Initiated by Kathy Bell  
**Subject:** FY 2019-2020 ESTIMATE TO CLOSE AND FY 2020-2021  
PRELIMINARY BUDGET

**RECOMMENDATION:**

The Budget Committee will review the District's FY 2019-2020 Estimate to Close and the FY 2020-2021 Preliminary Budgets and make their recommendations to the Board.

**BACKGROUND:**

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

This year, our Estimate to Close for Fund 10 is projected at \$1,657,746 in revenue over \$1,574,912 in expenses with a remaining \$82,834 to be added to reserves. This will increase District's Beginning Fund Balance for 2020-2021 to \$1,086,133.

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 property tax revenue. The District's revenue increased from FY 2018-2019, 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 FY 2018-2019 to FY 2019-2020 the total increase was

4.7% in these 2 categories. However, due the current economy caused by the Covid-19 Pandemic, we are conservatively keeping the revenues the same as the previous year.

Due to the Covid-19 Pandemic, the Consumer Price Index (CPI) percentage has fallen from 3.4% in February to .7% in May with a further decrease expected by July. Therefore, there will be no increase in the FY 20-21 Salary Plan. Also, the Board recommended a 20% furlough for the employees. This 20% reduction in salaries is incorporated in the FY 20-21 Budget on an annual basis. This will be reviewed at the mid-year Amended Budget.

Prudent fiscal management maintains 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.

In summary, the starting point for Fund 10 is a fiscally conservative budget. To date, 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 2018-2019/2019-2020 Apportionments Comparison
2. CIP Committee C-1 FY 2019-2020 Estimate to Close
3. FY 2020-2021 Preliminary Budget
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.

Included in the total is the Rush Park Bond Payment, which is \$146,320 less due to final tax for the Bond	Actual Totals and Difference are:					
		(146,320.00)	\$1,549,599.57	\$1,605,013.24	\$55,413.67	3.58%
	FY 16/17	FY 17/18	FY 18/19	FY 19-20	FY 18-19 vs FY 19-20	
					DIFFERENCE	%
<b>FY 18-19 VS FY 19-20 (TOTALS)</b>	<b>\$1,581,019.26</b>	<b>\$1,659,881.73</b>	<b>\$1,695,919.57</b>	<b>\$1,605,013.24</b>	<b>-\$90,906.33</b>	<b>-5.36%</b>
SUPP TAX 1985 #1	\$760.43	\$916.56	\$472.74	\$613.65	\$140.91	29.81%
SECURED PY TAX #1	\$969.84	\$1,081.18	\$1,178.98	\$1,101.98	\$97.80	8.30%
SECURED PY PENALTIES #1	\$171.74	\$158.83	\$182.82	\$159.91	\$23.99	13.12%
<b>MONTH OF AUGUST</b>	<b>\$1,902.01</b>	<b>\$2,156.57</b>	<b>\$1,834.54</b>	<b>\$1,875.54</b>	<b>\$41.00</b>	<b>2.23%</b>
SUPP TAX 1985 #2	\$494.05	\$912.45	\$635.52	\$796.16	\$160.64	25.28%
SECURED PY TAX #2	\$1,820.24	\$1,823.18	\$2,438.45	\$2,335.96	-\$102.49	-4.20%
SECURED PY PENALTIES #2	\$284.63	\$305.16	\$429.67	\$413.62	-\$16.05	-3.74%
UNSECURED COLLECT #1	\$26,393.33	\$26,984.09	\$23,071.97	\$22,030.17	-\$1,041.80	-4.52%
<b>MONTH OF SEPTEMBER</b>	<b>\$28,992.25</b>	<b>\$28,024.88</b>	<b>\$26,575.61</b>	<b>\$25,575.91</b>	<b>-\$999.70</b>	<b>-3.76%</b>
SUPP TAX 1985 #3	\$1,183.62	\$4,460.10	\$3,467.86	\$2,335.21	-\$1,132.65	-25.40%
SECURED PY TAX #3	\$2,214.50	\$1,366.74	\$742.18	\$1,579.08	\$836.90	61.23%
SECURED PY PENALTIES #3	\$459.51	\$235.58	\$140.64	\$335.93	\$195.29	82.90%
<b>MONTH OF OCTOBER</b>	<b>\$3,857.63</b>	<b>\$6,062.42</b>	<b>\$4,350.68</b>	<b>\$4,250.22</b>	<b>-\$100.46</b>	<b>-1.66%</b>
SUPP TAX 1985 #4	\$1,687.98	\$2,905.10	\$2,856.62	\$1,508.37	-\$1,348.25	-46.41%
SECURED PY TAX #4	\$920.49	\$514.17	\$622.09	\$1,074.02	\$451.93	87.90%
SECURED PY PENALTIES #4	\$210.62	\$120.32	\$160.65	\$224.00	\$63.35	52.65%
SECURED COLL PAID #1	\$171,112.25	\$181,046.29	\$179,663.96	\$116,476.62	-\$63,187.34	-34.90%
SECURED COLL TAX #2	\$150,138.68	\$130,885.24	\$134,452.20	\$160,322.51	\$25,870.31	19.77%
<b>MONTH OF NOVEMBER</b>	<b>\$324,070.02</b>	<b>\$315,471.12</b>	<b>\$317,755.52</b>	<b>\$279,605.52</b>	<b>-\$38,150.00</b>	<b>-12.09%</b>
STATE HOX SUBVENT #1	\$1,063.42	\$1,043.89	\$1,030.85	\$1,019.37	-\$11.48	-1.10%
SECURED PY PENALTIES #5	\$198.13	\$136.63	\$137.21	\$342.94	\$205.73	150.57%
SECURED PY TAX PAID #5	\$670.43	\$461.95	\$461.09	\$1,203.14	\$742.05	160.63%
SECURED COLL TAX #3	\$486,383.08	\$547,613.59	\$559,316.03	\$550,840.16	-\$8,475.87	-1.55%
SUPPL TAX PAID 1985 #5	\$4,100.44	\$3,903.91	\$3,772.54	\$2,349.03	-\$1,423.51	-36.46%
<b>MONTH OF DECEMBER</b>	<b>\$492,415.50</b>	<b>\$553,159.97</b>	<b>\$564,717.72</b>	<b>\$555,754.64</b>	<b>-\$8,963.08</b>	<b>-1.62%</b>
STATE HOX SUBVENT #2	\$2,481.33	\$2,435.76	\$2,405.30	\$2,378.59	-\$26.71	-1.10%
REG RAILROAD PAID #1	\$70.85	\$81.54	\$97.99	\$96.47	-\$1.52	-1.86%
PUBLIC UTILITY PAID #1	\$9,028.79	\$10,030.68	\$10,811.23	\$10,649.40	-\$161.83	-1.61%
INTEREST ON UNAPPORT TAX	\$143.57	\$237.73	\$372.69	\$875.80	\$503.11	211.63%
SEC PY PENALTY #6	\$105.68	\$246.13	\$161.14	\$107.96	-\$53.18	-21.61%
SUPPL TAX PAID 1985 #6	\$5,325.55	\$7,254.90	\$6,509.79	\$5,267.94	-\$1,241.85	-17.12%
SECURED PY TAX PAID #6	\$346.09	\$881.07	\$644.66	\$392.85	-\$251.81	-28.58%
SECURED COLLECT PAID #4	\$33,781.00	\$100,370.65	\$40,157.58	\$34,168.33	-\$5,989.25	-5.97%
UNSECURED TAX COLLECT PAID #2	\$2,749.74	\$4,180.78	\$8,740.18	\$11,419.54	\$2,679.36	64.09%
<b>MONTH OF JANUARY</b>	<b>\$54,032.60</b>	<b>\$125,719.24</b>	<b>\$69,900.56</b>	<b>\$65,356.88</b>	<b>-\$4,543.68</b>	<b>-3.61%</b>
SECURED PY PENALTY PAID #7	\$112.64	\$157.49	\$92.49	\$138.58	\$46.09	29.27%
SECURED PY TAX PAID #7	\$335.29	\$456.39	\$302.42	\$429.69	\$127.27	27.89%
SUPPL TAX PAID 1985 #7	\$738.15	\$1,983.46	\$1,323.73	\$1,515.68	\$191.95	9.68%
<b>MONTH OF FEBRUARY</b>	<b>\$1,186.08</b>	<b>\$2,597.34</b>	<b>\$1,718.64</b>	<b>\$2,083.95</b>	<b>\$365.31</b>	<b>14.06%</b>
SECURED PY PENALTY PAID #8	\$120.86	\$239.65	\$128.83	\$126.81	-\$2.02	-0.84%
SECURED COLLECT PAID #5	\$102,949.94	\$117,248.35	\$114,350.20	\$115,389.60	\$1,039.40	0.89%
SECURED PY TAX PAID #8	\$398.54	\$584.07	\$307.63	\$414.99	\$107.36	18.38%
SUPPL TAX PAID 1985 #8	\$2,203.64	\$1,806.93	\$1,947.28	\$1,951.19	\$3.91	0.22%
<b>MONTH OF MARCH</b>	<b>\$105,672.98</b>	<b>\$119,879.00</b>	<b>\$116,733.94</b>	<b>\$117,882.59</b>	<b>\$1,148.65</b>	<b>0.96%</b>
SECURED PY PAID #9	\$805.39	\$844.81	\$373.59	\$219.05	-\$154.54	-18.29%
SUPPL TAX PAID 1985 #9	\$3,346.81	\$2,929.70	\$3,839.01	\$1,805.67	-\$2,033.34	-69.40%
SECURED PY PENALTIES #9	\$425.97	\$418.16	\$159.50	\$83.12	-\$76.38	-18.27%
SECURED COLLECT PAID #6	\$490,249.59	\$440,776.19	\$549,104.28	\$516,742.37	-\$32,361.91	-7.34%
<b>MONTH OF APRIL</b>	<b>\$494,827.76</b>	<b>\$444,968.86</b>	<b>\$553,476.38</b>	<b>\$518,850.21</b>	<b>-\$34,626.17</b>	<b>-7.78%</b>
SUPP TAX PAID 1985 #10	\$5,146.92	\$3,761.57	\$4,657.52	\$4,079.44	-\$578.08	-15.37%
STATE HOX SUBVENTION PAID #3	\$2,481.31	\$2,435.74	\$2,405.31	\$2,378.58	-\$26.73	-1.10%
SECURED PY TAX PAID #10	\$431.71	\$372.10	\$349.05	\$256.99	-\$92.06	-24.74%
SEC PY PENALTIES #10	\$201.07	\$223.33	\$162.26	\$115.86	-\$46.40	-20.78%
PUBLIC UTILITY PAID #2	\$8,025.60	\$9,062.07	\$10,054.27	\$10,098.98	\$44.71	0.49%
REG RAILROAD PAID #2	\$70.88	\$81.55	\$98.24	\$16.53	-\$81.71	-100.20%
SECURED COLLECT PAID #7	\$32,061.60	\$17,298.91	\$21,129.33	\$16,831.40	-\$4,297.93	-24.85%
<b>MONTH OF MAY</b>	<b>\$48,419.09</b>	<b>\$33,235.27</b>	<b>\$38,855.98</b>	<b>\$33,777.78</b>	<b>-\$5,078.20</b>	<b>-15.28%</b>
SUPPL TAX PAID 1985 #11	\$1,746.90	\$1,905.30	\$1,775.56	\$1,775.56	-\$1,775.56	-93.19%
STATE HOX SUBVENT PAID #4	\$1,063.44	\$1,043.91	\$1,030.86	\$1,030.86	-\$1,030.86	-98.75%
SECURED PY TAX PAID #11	\$292.06	\$287.01	\$309.35	\$309.35	-\$309.35	-107.78%
SEC PY PENALTY PAID #11	\$150.54	\$124.98	\$111.54	\$111.54	-\$111.54	-89.25%
Timber Yield Tax State	\$0.10	\$0.16	\$0.00	\$0.00	\$0.00	0.00%
UNSEC PY TAX COLLECT PAID	\$477.87	\$532.17	\$410.06	\$410.06	-\$410.06	-77.05%
UNSECURED 3RD COLL PAID	\$5,615.76	\$6,944.73	\$6,216.92	\$6,216.92	-\$6,216.92	-89.52%
INTEREST ON UNAPPORT TAXES	\$574.84	\$1,027.16	\$0.00	\$0.00	\$0.00	0.00%
<b>MONTH OF JUNE</b>	<b>\$9,921.51</b>	<b>\$11,865.42</b>	<b>\$9,854.29</b>	<b>\$9,854.29</b>	<b>-\$9,854.29</b>	<b>-83.05%</b>
SUPP TAX 1985 #12	\$5,366.76	\$4,640.44	\$3,501.63	\$3,501.63	-\$3,501.63	-75.46%
INTEREST ON UNAPPORT TAXES	\$0.00	\$0.00	\$1,237.11	\$1,237.11	-\$1,237.11	n/a
SUPP TAX 1984	\$0.73	\$0.12	\$0.10	\$0.10	-\$0.10	-83.33%
DELQ TAX SALE TEETER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DELQ SUPP PENALTIES	\$180.41	\$184.22	\$212.31	\$212.31	-\$212.31	-115.25%
SECURED COLL PAID #8	\$8,744.36	\$8,575.88	\$10,244.80	\$10,244.80	-\$10,244.80	-119.46%
SEC PY PENALTY PAID #12	\$257.46	\$183.67	\$276.67	\$276.67	-\$276.67	-150.63%
SECURED PY TAX PAID #12	\$407.67	\$364.07	\$132.31	\$132.31	-\$132.31	-36.34%
DELQ SUPPL COLL PAID	\$764.44	\$793.24	\$824.38	\$824.38	-\$824.38	-103.93%
<b>MONTH OF JULY</b>	<b>\$15,721.83</b>	<b>\$14,741.64</b>	<b>\$16,429.31</b>	<b>\$16,429.31</b>	<b>-\$16,429.31</b>	<b>-111.45%</b>

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-1**

**Date:** May 27, 2020

**To:** CIP/Public Works Committee

**From:** Joe Mendoza, General Manager  
Initiated by Kathy Bell, Accountant

**Subject:** DISCUSSION WITH GENERAL MANAGER RE: FUND 40 ESTIMATE TO CLOSE FY 2019-2020 CIP BUDGET AND PROJECT LIST AND FUND 40 PRELIMINARY 2020-2021 CIP BUDGET AND PROJECT LIST.

**RECOMMENDATION:**

Review the Estimate to Close for FY 2019-2020 and make recommendations to the Board regarding management of the District's FY2020-2021 Capital Improvement Program (CIP) Fund 40 Preliminary Budget and Project List.

**BACKGROUND:**

As you know, the Board approved FY 2019-2020 mid-year budget adjustments to account for fluctuations in expenses and revenues. Attachment #1 is the FY 2019-2020 Estimate to Close budget and project list for your review.

Fund 40 will begin the FY 2020-2021 with a beginning fund balance of \$12,166. This is due to additional Board approved projects completed in FY 2019-2020 and the decision to reduce the requested amount transferred from Fund 10 to Fund 40 from \$150,000 to \$75,000 at the last CIP Committee meeting on February 26, 2020, and defer the Auditorium Audio upgrade until FY 2020-2021. However, due to the Covid-19 Pandemic's effect on the economy, this project, along with

the Rush Park Hand Ball and Pickle Court, Rossmoor Park Picnic Canopy and the Repave and Slurry parking spaces at Rossmoor Park have now been moved to FY 2021-2022

The CIP projects completed in FY 2019-20 were:

1. Rossmoor Park
  - a. Completed plans and permits for the Picnic Canopy Site B (actual construction planned for FY 2021-2022)
2. Rush Park
  - a. Repaved, slurry and striped parking lot (in process)
  - b. Consulting plans (\$5,000) Auditorium lighting and audio upgrades
  - c. Completed Lighting upgrade for Board meetings (\$9,384)
3. General (Equipment)
  - a. Continued monthly installments for the work truck
  - b. Completed new server, computers and software installation

The FY 2020-2021 CIP Preliminary Budget will cover the projects submitted to the Board by this CIP Committee. The requested projects are listed in the FY 2020-2021 Preliminary Budget column in the three year plan and include:

1. Montecito Center
  - a. Outside paint of facility )
2. Rush Park
  - a. Outside paint of auditorium and offices.
3. General
  - a. Continued payment of the RCSD truck

The beginning Fund Balance for Fund 40, Capital Improvement Projects, will be \$12,166. While closely watching the expenditures in FY 2020-2021, we will only be adding the above listed CIP projects that are necessary. A transfer from Fund 10 to Fund 40 of approximately \$15,000 will be needed to complete the projects. This can be discussed with this Committee and the Board.

**ATTACHMENTS:**

1. Estimate to Close FY 2019-2020 Budget for Fund 40 Capital Improvement Projects
2. Preliminary Budget for Fund 40 Capital Improvement Program FY 2020-2021
3. Capital Improvement Program Fund 40 Project List
4. Oberman Production Quote RPCC002 for Auditorium lighting and audio upgrades

**FY 2019-2020 ESTIMATE TO CLOSE  
Department Accounts Combined**

Attachment 1

**TOTAL FUND SUMMARY**

	<b>APPROVED BUDGET Fund 10 (General Fund)</b>	<b>AMENDED BUDGET Fund 10 (General Fund)</b>	<b>ESTIMATE TO CLOSE FUND 10</b>	<b>APPROVED BUDGET Fund 20 (Rush Park Bond Fund)</b>	<b>AMENDED BUDGET Fund 20 (Rush Park Bond Fund)</b>	<b>ESTIMATE TO CLOSE FUND 20</b>	<b>APPROVED BUDGET Fund 40 (CIP Fund)</b>	<b>AMENDED BUDGET Fund 40 (CIP Fund)</b>	<b>ESTIMATE TO CLOSE FUND 40</b>
<b>Fund Balance, Beginning FY 2019-2020</b>	1,003,299	1,003,299	1,003,299	0	0	0	8,758	9,250	9,250
<b>General Fund Revenues</b>									
Transfer In from other funds							150,000	75,000	75,000
Property Taxes	1,010,370	1,014,695	1,036,195	383,500	240,030	233,518			
Street Light Assessments	356,040	356,040	360,000						
Interest on Investments	24,000	24,000	20,000						
From Other Govt. Agencies	65,400	65,400	65,400						
Permit and Rental Fees	181,000	181,000	139,256						
Miscellaneous Revenues	22,000	36,870	36,895						
<b>Total General Fund Revenues</b>	<b>1,658,810</b>	<b>1,678,005</b>	<b>1,657,746</b>	<b>383,500</b>	<b>240,030</b>	<b>233,518</b>	<b>158,758</b>	<b>84,250</b>	<b>84,250</b>
<b>Total General Fund Expenditures</b>	<b>1,631,328</b>	<b>1,651,751</b>	<b>1,574,912</b>	<b>375,679</b>	<b>375,679</b>	<b>375,679</b>	<b>146,020</b>	<b>75,513</b>	<b>72,084</b>
<b>Revenues Less Expenditures</b>	<b>27,482</b>	<b>26,254</b>	<b>82,834</b>	<b>7,822</b>	<b>(135,648)</b>	<b>(142,160)</b>	<b>12,738</b>	<b>8,737</b>	<b>12,166</b>
<b>Transfer Out - (To Fund 50 as directed by auditor)</b>				(7,822)	135,648	142,160			
<b>Fund Balance, End FY</b>	<b>1,030,781</b>	<b>1,029,553</b>	<b>1,086,133</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,738</b>	<b>8,737</b>	<b>12,166</b>

**FY 2019-2020 ESTIMATE TO CLOSE  
(Department Accounts Combined)  
CAPITAL IMPROVEMENT PROGRAM - FUND 40**

<b>ACCOUNT NO.</b>	<b>2017 2018 ACTUAL</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>APRIL 2020 ACTUAL</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2019-2020 ETC VS AMENDED BUDGET</b>	<b>% Difference</b>
<b><u>Assigned Fund Balance, Beginning</u></b>	32,696	26,196	8,758	9,250	9,250	9,250		
<b><u>Revenues</u></b>								
40-00-3600 Transfer In Fund 10	0	60,000	150,000	75,000	75,000	75,000	0	0.0%
<b>Total Capital Improvement Program Revenues</b>	<b>32,696</b>	<b>86,196</b>	<b>158,758</b>	<b>84,250</b>	<b>84,250</b>	<b>84,250</b>	<b>0</b>	<b>0.0%</b>
<b><u>Expenditures</u></b>								
Departments								
Rossmoor Park	0	37,825	48,100	8,000	5,250	8,000	0	0.0%
Montecito Center	0	14,557	0	0	5,000	0	0	0.0%
Rush Park	0	8,149	86,420	53,013	0	49,584	(3,429)	-6.5%
General	6,500	16,415	11,500	14,500	10,868	14,500	0	0.0%
<b>Total Expenditures</b>	<b>6,500</b>	<b>76,946</b>	<b>146,020</b>	<b>75,513</b>	<b>21,118</b>	<b>72,084</b>	<b>(3,429)</b>	<b>-4.5%</b>
<b><u>Revenues Less Expenditures</u></b>	<b>26,196</b>	<b>9,250</b>	<b>12,738</b>	<b>8,737</b>	<b>63,132</b>	<b>12,166</b>		
<b>Fund Balance, End of Year</b>	<b>26,196</b>	<b>9,250</b>	<b>12,738</b>	<b>8,737</b>	<b>63,132</b>	<b>12,166</b>		

**CAPITAL IMPROVEMENT PROGRAM - FUND 40 PROJECT LIST**  
**2019-2020 ETC BUDGET**

PROJECT TITLE	2017-2018 ACTUAL	2018-2019 ACTUAL BUDGET	2019-2020 APPROVED BUDGET	2019-2020 AMENDED BUDGET	2019-2020 ETC	2020-2021 INFORMATION ONLY	2021-2022 INFORMATION ONLY
<b>REVENUES</b>							
Beginning Fund Balance	\$32,696	\$26,196	\$9,250	\$9,250	\$9,250	\$12,166	(\$2,834)
Transfer from Fund 10		\$60,000	\$150,000	\$75,000	\$75,000		
<b>TOTAL REVENUES</b>	\$32,696	\$86,196	\$159,250	\$84,250	\$84,250	\$12,166	(\$2,834)
<b>EXPENSES</b>							
<b>ROSSMOOR PARK</b>							
Retrofit Tennis Lights to LED and Monument Sign		\$14,125					
Basketball and Tennis Courts Resurfacing		\$23,700					
Repave, Slurry and Stripe Parking Spaces							\$16,000
Picnic Canopy Site B (MOVE TO FY 2020-2021)			\$48,100	\$8,000	\$8,000		\$40,100
Rossmoor Park Playground							\$100,000
<b>ROSSMOOR PARK SUBTOTAL</b>	\$0	\$37,825	\$48,100	\$8,000	\$8,000	\$0	\$156,100
<b>MONTECITO</b>							
Upgrade Lighting to LED		\$5,357					
Outside painting auditorim and offices						\$5,000	
Carpeting and Flooring		\$9,200					
<b>MONTECITO SUBTOTAL</b>	\$0	\$14,557	\$0	\$0	\$0	\$5,000	\$0
<b>RUSH PARK</b>							
Upgrade Lighting in Auditorium and Office (\$9,797 - 1,649 rebate = \$8,148)		\$8,149					
Repave, Slurry and Stripe Parking Lot			\$35,200	\$35,200	\$35,200		
AudioUpgrade			\$33,420	\$4,987			
Lighting Upgrade for Board Meetings			\$17,800	\$12,826	\$14,384		
Auditorium Carpeting							
Handball and Pickle Court							\$20,000
Outdoor Exercise Machines							\$52,000
Outside painting auditorim and offices						\$10,000	
Modular Building (additional office space) TBD							
<b>RUSH PARK SUBTOTAL</b>	\$0	\$8,149	\$86,420	\$53,013	\$49,584	\$10,000	\$72,000
<b>ROSSMOOR WALL</b>							
<b>ROSSMOOR WALL SUBTOTAL</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GENERAL</b>							
Work Truck (Finance for 4 years)	\$6,500	\$6,567	\$6,500	\$6,500	\$6,500		
Electric Cart for Parks		\$9,848					
Computers and Software Upgrade			\$5,000	\$8,000	\$8,000		
<b>GENERAL SUBTOTAL</b>	\$6,500	\$16,415	\$11,500	\$14,500	\$14,500	\$0	\$0
<b>TOTAL EXPENSES</b>	\$6,500	\$76,946	\$146,020	\$75,513	\$72,084	\$15,000	\$228,100
<b>ENDING FUND BALANCE</b>	\$26,196	\$9,250	\$13,230	\$8,737	\$12,166	(\$2,834)	(\$230,934)

**FY 2020-2021 PRELIMINARY BUDGET  
Department Accounts Combined**

Attachment 2

**TOTAL FUND SUMMARY**

	PRELIMINARY BUDGET Fund 10 (General Fund)	PRELIMINARY BUDGET Fund 20 (Rush Park Bond Fund)	PRELIMINARY BUDGET Fund 40 (CIP Fund)
<b>Fund Balance, Beginning FY 2019-2020</b>	1,086,133	0	12,166
<b>General Fund Revenues</b>			0
Transfer In from other funds			
Property Taxes	1,036,195	434,824	
Street Light Assessments	360,000		
Interest on Investments	16,000		
From Other Govt. Agencies	65,400		
Permit and Rental Fees	164,900		
Miscellaneous Revenues	37,000		
<b>Total General Fund Revenues</b>	<b>1,679,495</b>	<b>434,824</b>	<b>12,166</b>
<b>Total General Fund Expenditures</b>	<b>1,494,135</b>	<b>434,824</b>	<b>21,500</b>
<b>Revenues Less Expenditures</b>	<b>185,360</b>	<b>0</b>	<b>(9,334)</b>
<b>Transfer Out - (To Fund 50 as directed by auditor)</b>		0	
<b>Fund Balance, End FY</b>	<b>1,271,493</b>	<b>0</b>	<b>(9,334)</b>

## FY 2020-2021 PRELIMINARY BUDGET

### CAPITAL IMPROVEMENT PROGRAM - FUND 40

ACCOUNT NO.	2018-2019 ACTUAL	2019-2020 APPROVED BUDGET	2019-2020 AMENDED BUDGET	2019-2020 ESTIMATE TO CLOSE	2020-2021 PRELIMINARY BUDGET	19-20 AMENDED VS 20-21 PRELIMINARY BUDGET	& DIFFERENCE
<b><u>Assigned Fund Balance, Beginning</u></b>	26,196	9,250	9,250	9,250	12,166		
<b><u>Revenues</u></b>							
40-00-3600 Transfer In Fund 10	60,000	150,000	75,000	75,000		0	0.0%
<b><u>Total Capital Improvement Program Revenues</u></b>	<b>86,196</b>	<b>159,250</b>	<b>84,250</b>	<b>84,250</b>	<b>12,166</b>	0	0.0%
<b><u>Expenditures</u></b>							
Departments							
Rossmoor Park	37,825	48,100	8,000	8,000	0	0	0.0%
Montecito Center	9,200	0	0	0	5,000	0	0.0%
Rush Park	0	86,420	53,013	49,584	10,000	(3,429)	-6.5%
General	0	11,500	14,500	14,500	6,500	0	0.0%
<b><u>Total Expenditures</u></b>	<b>47,025</b>	<b>146,020</b>	<b>75,513</b>	<b>72,084</b>	<b>21,500</b>	<b>(3,429)</b>	<b>-4.5%</b>
<b><u>Revenues Less Expenditures</u></b>	<b>39,171</b>	<b>13,230</b>	<b>8,737</b>	<b>12,166</b>	<b>(9,334)</b>		
<b><u>Fund Balance, End of Year</u></b>	<b>9,250</b>	<b>9,250</b>	<b>8,737</b>	<b>12,166</b>	<b>(9,334)</b>		

**CAPITAL IMPROVEMENT PROGRAM - FUND 40 PROJECT LIST**  
**2020-2021 PRELIMINARY BUDGET**

PROJECT TITLE	2018-2019 ACTUAL BUDGET	2019-2020 APPROVED BUDGET	2019-2020 AMENDED BUDGET	2019-2020 ETC	2020-2021 PRELIMINARY BUDGET	2021-2022 INFORMATION ONLY
<b>REVENUES</b>						
Beginning Fund Balance	\$26,196	\$9,250	\$9,250	\$9,250	\$12,166	(\$9,334)
Transfer from Fund 10	\$60,000	\$150,000	\$75,000	\$75,000		
<b>TOTAL REVENUES</b>	<b>\$86,196</b>	<b>\$159,250</b>	<b>\$84,250</b>	<b>\$84,250</b>	<b>\$12,166</b>	<b>(\$9,334)</b>
<b>EXPENSES</b>						
<b>ROSSMOOR PARK</b>						
Retrofit Tennis Lights to LED and Monument Sign	\$14,125					
Basketball and Tennis Courts Resurfacing	\$23,700					
Repave, Slurry and Stripe Parking Spaces						\$16,000
Picnic Canopy Site B (MOVE TO FY 2020-2021)		\$48,100	\$8,000	\$8,000		\$40,100
Rossmoor Park Playground						\$100,000
<b>ROSSMOOR PARK SUBTOTAL</b>	<b>\$37,825</b>	<b>\$48,100</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$156,100</b>
<b>MONTECITO</b>						
Upgrade Lighting to LED	\$5,357					
Outside painting auditorim and offices					\$5,000	
Carpeting and Flooring	\$9,200					
<b>MONTECITO SUBTOTAL</b>	<b>\$14,557</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>
<b>RUSH PARK</b>						
Upgrade Lighting in Auditorium and Office (\$9,797 - 1,649 rebate = \$8,148)	\$8,149					
Repave, Slurry and Stripe Parking Lot		\$35,200	\$35,200	\$35,200		
AudioUpgrade		\$33,420	\$4,987			
Lighting Upgrade for Board Meetings (\$9,384) and Auditorium Consulting (\$5,000)		\$17,800	\$12,826	\$14,384		
Auditorium Carpeting						
Handball and Pickle Court						\$20,000
Outdoor Exercise Machines						\$52,000
Outside painting auditorim and offices					\$10,000	
Modular Building (additional office space) TBD						
<b>RUSH PARK SUBTOTAL</b>	<b>\$8,149</b>	<b>\$86,420</b>	<b>\$53,013</b>	<b>\$49,584</b>	<b>\$10,000</b>	<b>\$72,000</b>
<b>ROSSMOOR WALL</b>						
<b>ROSSMOOR WALL SUBTOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL</b>						
Work Truck (Finance for 4 years)	\$6,567	\$6,500	\$6,500	\$6,500	\$6,500	
Electric Cart for Parks	\$9,848					
Computers and Software Upgrade		\$5,000	\$8,000	\$8,000		
<b>GENERAL SUBTOTAL</b>	<b>\$16,415</b>	<b>\$11,500</b>	<b>\$14,500</b>	<b>\$14,500</b>	<b>\$6,500</b>	<b>\$0</b>
<b>TOTAL EXPENSES</b>	<b>\$76,946</b>	<b>\$146,020</b>	<b>\$75,513</b>	<b>\$72,084</b>	<b>\$21,500</b>	<b>\$228,100</b>
<b>ENDING FUND BALANCE</b>	<b>\$9,250</b>	<b>\$13,230</b>	<b>\$8,737</b>	<b>\$12,166</b>	<b>(\$9,334)</b>	<b>(\$237,434)</b>

Completed Capital Projects (As of May 24, 2019)				
ROSSMOOR PARK	YEAR COMPLETED	COST	LIFE EXPECTANCY	ANTICIPATED COST
Parking Lot	?	?	2022	\$16,500.00
ROOF REPAIRS-2YR WARRANTY	2018	\$6,000.00	2022	\$5,000.00
REMODEL COMMUNITY ROOM	2008-2009	\$38,250.00	2022	\$20,000.00
PLAYGROUND	2009	\$27,244.50	2022	\$100,000.00
ROSSMOOR & RUSH SMART METER WATER	2015	\$6,840.00	2025	\$8,000.00
TENNIS & BASKETBALL RESURFACING	2019	\$23,710.00	2025	\$20,000.00
VOLLEYBALL/BASKETBALL LIGHTS	2017	\$16,337.68	2027	\$5,000.00
DISCOVERY MOSCO REMOTE LIGHTING	2013	\$9,276.00	2028	\$5,000.00
COMMUNITY ROOM CARPETING	2018	\$3,406.00	2028	\$8,000.00
RETROFIT TENNIS LIGHTS TO LED	2019	\$16,940.00	2029	\$16,000.00
DRINKING FOUNTAINS	8/25/2016	\$8,076.00	2037	\$10,000.00
RUSH PARK	YEAR COMPLETED	COST	LIFE EXPECTANCY	ANTICIPATED COST
AUD-INSIDE PAINTING	2015	\$10,000.00	2020	\$10,000.00
PARKING LOT	2004	?	2020	\$40,000.00
AUD-CARPET	2010	?	2022	\$25,000.00
AUD-PARTITIONS	1983	\$2,652.00 (2019 Tune up)	2024	\$10,000.00
UPGRADE AUD LAMP & EMERGENCY EXIT LIGHTS	2014	\$17,300.00	2024	\$20,000.00
AUD-OUTSIDE PAINTING	2016	\$10,000.00	2025	\$10,000.00
HVAC UNITS	2013	\$24,400.00	2027	\$25,000.00
RUSH AND ROSS PARK UPGRADE WALKWAY LIGHTS	2017	?	2027	\$6,000.00
ELECTRIC CART	2019	\$8,795.00	2029	\$12,000.00
PLAYGROUND	2013	\$113,185.00	2029	\$120,000.00
UPGRADE LIGHTING AUD & OFFICE	2019	\$4,185.25	2029	\$20,000.00
REFURBISHED OUTSIDE BATHROOMS	2019	\$10,000.00	2029	\$15,000.00
FORD RANGER	2010	\$20,571.14	2030	\$25,000.00
AUD- STAGE LIGHTS LED	2020	\$10,000.00	2035	\$11,000.00
AUD-ROOF	2010	\$22,400.00	2035	\$30,000.00
SITE A CANOPY	2015	\$47,330.00	2035	\$50,000.00
PLAYGROUND SHADE CANOPY	2015	\$45,146.29	2035	\$50,000.00
TRUCK F150	2016	\$41,095.00	2036	\$45,000.00
STORAGE SHED	2010	\$39,740.00	N/A	N/A
SOFTBALL FIELDS	2009	\$39,000.00	N/A	N/A
MONTECITO CENTER	YEAR COMPLETED	COST	LIFE EXPECTANCY	ANTICIPATED COST
SLURRY PLAY AREA PARKING LOT	2020	\$2,500.00	2024	\$2,500.00
HVAC UNIT	2007	\$6,000.00	2025	\$10,000.00
PARKING LOT	\$5,000.00	\$2,019.00	2025	\$6,000.00
LED LIGHTS	2018	\$5,357.11	2028	\$6,000.00
FLOORING	2019	\$12,000.00	2029	\$14,000.00

Last updated: 5/22/20

**OBERON PRODUCTIONS, INC.**

315 N ASSOCIATED RD #2008  
 BRELA, CA 92821  
 (714) 318-1545

Attachment 4

QUOTE  
 RPCC002

**Rush Park Community Center**  
 20 November 2019  
 Sound and Lighting Technical Upgrade

Color Wall Wash			
Description	Quantity	Unit Price	Total
LED Color-changing baton	4	\$ 200.00	\$ 800.00
DMX Control Cable (5')	2	\$ 10.00	\$ 20.00
DMX Control Cable (10')	1	\$ 20.00	\$ 20.00
DMX Control Cable (100')	1	\$ 50.00	\$ 50.00
TAX	7.25		\$ 64.53
Installation	3	\$ 75.00	\$ 225.00
	Total		\$ 1,179.53

Audio Upgrade			
Description	Quantity	Unit Price	Total
Meyer Sound Labs Speaker	2	\$ 2,000.00	\$ 4,000.00
Installation Bracket	2	\$ 100.00	\$ 200.00
Audio Cable (100')	2	\$ 50.00	\$ 100.00
TAX	7.25		\$ 311.75
Installation	5	\$ 75.00	\$ 375.00
	Total		\$ 4,986.75

Main Video Projection System			
Description	Quantity	Unit Price	Total
Video Projector	1	\$ 4,700.00	\$ 4,700.00
Mounting Bracket	1	\$ 125.00	\$ 125.00
Lens	1	\$ 2,000.00	\$ 2,000.00
Projection Screen	1	\$ 2,000.00	\$ 2,000.00
HDMI Extender boxes (In/Out)	4	\$ 50.00	\$ 200.00
HDMI Cable (6')	4	\$ 5.00	\$ 20.00
HDMI Cable (30')	1	\$ 25.00	\$ 25.00
HDMI Switcher (4x1)	1	\$ 150.00	\$ 150.00
Cat6e Cable (100')	2	\$ 20.00	\$ 40.00
TAX	7.25		\$ 671.35
Installation	8	\$ 75.00	\$ 600.00
	Total		\$10,531.35

Side Video Projection System			
Description	Quantity	Unit Price	Total
Video Projector	1	\$ 4,700.00	\$ 4,700.00
Mounting Bracket	1	\$ 125.00	\$ 125.00
Lens	1	\$ 2,000.00	\$ 2,000.00
HDMI Splitter	1	\$ 35.00	\$ 35.00
HDMI Cable (6')	2	\$ 5.00	\$ 10.00
HDMI Extender boxes (In/Out)	2	\$ 50.00	\$ 100.00
HDMI Switcher (4x1)	1	\$ 150.00	\$ 150.00
TAX	7.25		\$ 516.20
Installation	4	\$ 75.00	\$ 300.00
	Total		\$ 7,936.20

Stage/House LED Lighting			
Description	Quantity	Unit Price	Total
LED Fixture (S4 body +26° lens)	8	\$ 1,050.00	\$ 8,400.00
LED Fixture (S4 PAR)	4	\$ 380.00	\$ 1,520.00
Wireless DMX Transmitter	1	\$ 200.00	\$ 200.00
Wireless DMX Receiver	1	\$ 200.00	\$ 200.00
DMX Lighting Board	1	\$ 190.00	\$ 190.00
TAX	7.25		\$ 761.98
Installation	5	\$ 75.00	\$ 375.00
	Total		\$11,646.98

Live Stream Camera System			
Description	Quantity	Unit Price	Total
PTZ Remote Camera	1	\$ 1,800.00	\$ 1,800.00
PTZ Camera Controller	1	\$ 650.00	\$ 650.00
HDMI Cable (50')	1	\$ 65.00	\$ 65.00
Camera Installation Bracket	1	\$ 90.00	\$ 90.00
Preview Monitor	1	\$ 190.00	\$ 190.00
Live Stream Box	1	\$ 1,000.00	\$ 1,000.00
HDMI Cable (6')	1	\$ 5.00	\$ 5.00
TAX	7.25		\$ 275.50
Installation	5	\$ 75.00	\$ 375.00
	Total		\$ 4,450.50

Electrical System Conversion (Dimmer to Constant Power)			
Description	Quantity	Unit Price	Total
Installation	1	\$ 3,000.00	\$ 3,000.00
	Total		\$ 3,000.00

Project Totals			
Description	Quantity	Unit Price	Total
Color Wall Wash	1	\$ 1,179.53	\$ 1,179.53
Audio Upgrade	1	\$ 4,986.75	\$ 4,986.75
Main Video System	1	\$10,531.35	\$10,531.35
Side Video System	1	\$ 7,936.20	\$ 7,936.20
Stage/House LED Lighting	1	\$11,646.98	\$11,646.98
Live Stream Camera System	1	\$ 4,450.50	\$ 4,450.50
Electrical Upgrade	1	\$ 3,000.00	\$ 3,000.00
Consultation Fee	1	\$ 5,000.00	\$ 5,000.00
	Total		\$48,731.30

**FY 2020-2021 PRELIMINARY BUDGET  
Department Accounts Combined**

Attachment 3

**TOTAL FUND SUMMARY**

	PRELIMINARY BUDGET Fund 10 (General Fund)	PRELIMINARY BUDGET Fund 20 (Rush Park Bond Fund)	PRELIMINARY BUDGET Fund 40 (CIP Fund)
<b>Fund Balance, Beginning FY 2019-2020</b>	1,086,133	0	12,166
<b>General Fund Revenues</b>			0
Transfer In from other funds			
Property Taxes	1,036,195	434,824	
Street Light Assessments	360,000		
Interest on Investments	16,000		
From Other Govt. Agencies	65,400		
Permit and Rental Fees	164,900		
Miscellaneous Revenues	37,000		
<b>Total General Fund Revenues</b>	<b>1,679,495</b>	<b>434,824</b>	<b>12,166</b>
<b>Total General Fund Expenditures</b>	<b>1,494,135</b>	<b>434,824</b>	<b>21,500</b>
<b>Revenues Less Expenditures</b>	<b>185,360</b>	<b>0</b>	<b>(9,334)</b>
<b>Transfer Out - (To Fund 50 as directed by auditor)</b>		0	
<b>Fund Balance, End FY</b>	<b>1,271,493</b>	<b>0</b>	<b>(9,334)</b>

## FY 2020-2021 PRELIMINARY BUDGET

### GENERAL FUND SUMMARY - FUND 10

<u>ACCOUNT NO.</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 APPROVED BUDGET</u>	<u>2019-2020 AMENDED BUDGET</u>	<u>2019-2020 ESTIMATE TO CLOSE</u>	<u>2020-2021 PRELIMINARY BUDGET</u>	<u>19-20 AMENDED VS 20-21 PRELIMINARY BUDGET</u>	<u>&amp; DIFFERENCE</u>
Fund Balance End	1,009,301	1,003,299	1,003,299	1,003,299	1,086,133		
Transfer from Reserve to Fund 40	0	0	0	0	0		
Transfer from Reserve to Fund 10	0	0	0	0	0		
<b>Fund Balance</b>	<b>1,009,301</b>	<b>1,003,299</b>	<b>1,003,299</b>	<b>1,003,299</b>	<b>1,086,133</b>		
<b><u>General Fund Revenues</u></b>							
Property Taxes	988,835	1,010,370	1,014,695	1,036,195	1,036,195	21,500	2.1%
Street Light Assessments	346,319	356,040	356,040	360,000	360,000	3,960	1.1%
Interest on Investments	21,397	24,000	24,000	20,000	16,000	(8,000)	-33.3%
From Other Govt. Agencies	60,097	65,400	65,400	65,400	65,400	0	0.0%
Permit and Rental Fees	168,965	181,000	181,000	139,256	164,900	(16,100)	-8.9%
Miscellaneous Revenues	21,098	22,000	36,870	36,895	37,000	130	0.4%
<b>Total General Fund Revenues</b>	<b>1,606,711</b>	<b>1,658,810</b>	<b>1,678,005</b>	<b>1,657,746</b>	<b>1,679,495</b>	<b>1,490</b>	<b>0.1%</b>
<b><u>General Fund Expenditures</u></b>							
<b>Transfer Out to Fund 40</b>	<b>60,000</b>	<b>150,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0.0%</b>
Administrative Services	890,082	816,940	872,625	842,753	756,025	(116,600)	-13.4%
Recreation	56,895	45,000	57,600	42,241	39,750	(17,850)	-31.0%
Rossmoor Park	105,066	103,290	108,388	96,371	101,410	(6,978)	-6.4%
Montecito Center	29,602	26,098	26,170	22,421	26,660	490	1.9%
Rush Park	150,742	140,900	148,968	136,718	142,540	(6,428)	-4.3%
Street Lighting	72,124	103,000	108,000	108,000	108,000	0	0.0%
Rossmoor Signature Wall	4,262	4,400	3,700	2,200	3,700	0	0.0%
Street Sweeping	61,341	60,000	60,000	60,000	60,000	0	0.0%
Parkway Trees	161,247	166,550	176,150	176,058	166,550	(9,600)	-5.4%
Mini-Parks and Medians	21,353	15,150	15,150	13,150	14,500	(650)	-4.3%
<b>Total General Fund Expenditures</b>	<b>1,612,713</b>	<b>1,631,328</b>	<b>1,651,751</b>	<b>1,574,912</b>	<b>1,494,135</b>	<b>(157,616)</b>	<b>-9.5%</b>
<b>Revenues Less Expenditures</b>	<b>(6,002)</b>	<b>27,482</b>	<b>26,254</b>	<b>82,834</b>	<b>185,360</b>		<b>0.0%</b>
<b>Fund Balance, End of Year</b>	<b>1,003,299</b>	<b>1,030,781</b>	<b>1,029,553</b>	<b>1,086,133</b>	<b>1,271,493</b>	<b>0</b>	<b>0.0%</b>

**FY 2020-2021 PRELIMINARY BUDGET**

**GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10**

		2018-2019 ACTUAL	2019-2020 APPROVED BUDGET	2019-2020 AMENDED BUDGET	2019-2020 ESTIMATE TO CLOSE	2020-2021 PRELIMINARY BUDGET	19-20 AMENDED VS 20-21 PRELIMINARY BUDGET	& DIFFERENCE
<b>General Fund Revenues</b>								
Property Taxes								
10-00-3000	Current Secured	912,096	936,675	940,000	957,500	957,500	17,500	1.9%
10-00-3001	Current Unsecured	28,204	28,000	28,000	29,000	29,000	1,000	3.6%
10-00-3002	Prior Secured	6,143	6,500	6,500	7,500	7,500	1,000	15.4%
10-00-3003	Prior Unsecured	304	395	395	395	395	0	0.0%
10-00-3004	Delinquent Property Taxes	769	800	800	800	800	0	0.0%
10-00-3010	Current Supplemental Assmnt.	25,780	24,000	24,000	24,000	24,000	0	0.0%
10-00-3020	Public Utility	15,539	14,000	15,000	17,000	17,000	2,000	13.3%
<b>Total Property Taxes</b>		<b>988,835</b>	<b>1,010,370</b>	<b>1,014,695</b>	<b>1,036,195</b>	<b>1,036,195</b>	<b>21,500</b>	<b>2.1%</b>
Street Light Assessments								
10-00-3105	<b>Assessments</b>	<b>346,319</b>	<b>356,040</b>	<b>356,040</b>	<b>360,000</b>	<b>360,000</b>	3,960	1.1%
Interest on Investments								
*1	10-00-3200	<b>Interest</b>	<b>21,397</b>	<b>24,000</b>	<b>24,000</b>	<b>20,000</b>	<b>(8,000)</b>	-33.3%
From Other Governmental Agencies								
10-00-3301	State-Homeowners Prop. Tax Relief	5,097	5,400	5,400	5,400	5,400	0	0.0%
10-00-3305	County-Street Sweep Reimburse.	55,000	60,000	60,000	60,000	60,000	0	0.0%
<b>Total From Other Governmental Agencies</b>		<b>60,097</b>	<b>65,400</b>	<b>65,400</b>	<b>65,400</b>	<b>65,400</b>	0	0.0%
Permit and Rental Fees								
10-00-3404	Tennis Reservations	20,736	25,000	25,000	24,000	25,000	0	0.0%
10-00-3405	Wall Rental	464	500	500	400	400	(100)	-20.0%
10-00-3406	Volleyball & Ball Field Reservations	25,137	25,000	25,000	21,000	23,000	(2,000)	-8.0%
10-00-3410	Rossmoor Building Rental	18,002	18,500	18,500	12,522	16,500	(2,000)	-10.8%
10-00-3412	Montecito Building Rental	27,001	27,000	27,000	18,859	25,000	(2,000)	-7.4%
10-00-3414	Rush Building Rental	77,625	85,000	85,000	62,475	75,000	(10,000)	-11.8%
<b>Total Fees</b>		<b>168,965</b>	<b>181,000</b>	<b>181,000</b>	<b>139,256</b>	<b>164,900</b>	<b>(16,100)</b>	<b>-8.9%</b>
Miscellaneous Revenues								
10-00-3500	Miscellaneous	1,098	2,000	3,000	3,000	3,000	0	0.0%
10-00-3502	Admin Fees	20,000	20,000	20,000	20,000	20,000	0	0.0%
10-00-3504	WinterFest Sponsorships	0	0	13,870	13,895	14,000	130	0.9%
<b>Total Miscellaneous Revenues</b>		<b>21,098</b>	<b>22,000</b>	<b>36,870</b>	<b>36,895</b>	<b>37,000</b>	<b>130</b>	<b>0.4%</b>
<b>Total General Fund Revenues</b>		<b>1,606,711</b>	<b>1,658,810</b>	<b>1,678,005</b>	<b>1,657,746</b>	<b>1,679,495</b>	<b>1,490</b>	<b>0.1%</b>

\*1 Expect Lower Interest Rates

**FY 2020-2021 PRELIMINARY BUDGET**

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10  
Department 10 Administrative Services**

<b>ACCOUNT NO.</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2020-2021 PRELIMINARY BUDGET</b>	<b>19-20 AMENDED VS 20-21 PRELIMINARY BUDGET</b>	<b>&amp; DIFFERENCE</b>
<b>Department 10 Administrative Services</b>							
Salaries and Benefits							
10-10-4000	7,167	8,000	9,000	9,000	9,000	0	0.0%
*1 10-10-4001	0	10,000	15,000	18,000	20,000	5,000	33.3%
10-10-4003	0	6,000	12,000	12,000	1,500	(10,500)	-87.5%
*2 10-10-4006	228,845	217,400	210,000	205,000	168,000	(42,000)	-20.0%
*2 10-10-4008	141,978	129,600	136,000	127,000	108,800	(27,200)	-20.0%
*2 10-10-4009	137,819	132,000	137,000	128,000	109,600	(27,400)	-20.0%
10-10-4007	1,125	1,500	1,500	1,500	1,500	0	0.0%
10-10-4010	21,829	28,000	15,000	15,000	15,000	0	0.0%
*3 10-10-4011	94,591	79,000	86,000	80,000	75,000	(11,000)	-12.8%
*4 10-10-4015	40,924	37,600	39,500	39,500	36,000	(3,500)	-8.9%
<b>Total Salaries and Benefits</b>	<b>674,278</b>	<b>649,100</b>	<b>661,000</b>	<b>635,000</b>	<b>544,400</b>	<b>(116,600)</b>	<b>-17.6%</b>
Operations and Maintenance							
10-10-5002	19,774	24,165	24,165	24,165	24,165	0	0.0%
10-10-5004	6,733	7,200	7,200	7,200	7,200	0	0.0%
10-10-5006	2,202	1,550	2,500	2,200	2,500	0	0.0%
10-10-5007	19,529	17,860	17,860	13,388	17,860	0	0.0%
10-10-5010	7,232	6,500	6,500	6,800	6,500	0	0.0%
10-10-5012	2,387	2,000	3,000	3,000	3,000	0	0.0%
10-10-5014	4,286	3,000	5,000	4,000	5,000	0	0.0%
10/10/5016	10,427	9,000	10,000	8,000	10,000	0	0.0%
10/10/5020	12,741	14,365	12,500	12,500	12,500	0	0.0%
10-10-5021	5,393	5,000	5,000	5,000	5,000	0	0.0%
10-10-5045	24,190	10,000	10,000	10,000	10,000	0	0.0%
10-10-5046	3,258	2,800	3,400	3,400	3,400	0	0.0%
10-10-5050	0	0	0	0	0	0	0.0%
<b>Total Operations and Maintenance</b>	<b>118,152</b>	<b>103,440</b>	<b>107,125</b>	<b>99,653</b>	<b>107,125</b>	<b>0</b>	<b>0.0%</b>
Contract Services							
10-10-5610	49,075	34,000	50,000	50,000	50,000	0	0.0%
10/10/5620	0	0	10,000	15,000	10,000	0	0.0%
10-10-5615	12,940	12,500	12,500	12,500	12,500	0	0.0%
10-10-5670	34,025	15,900	30,000	30,000	30,000	0	0.0%
<b>Total Contract Services</b>	<b>96,040</b>	<b>62,400</b>	<b>102,500</b>	<b>107,500</b>	<b>102,500</b>	<b>0</b>	<b>0.0%</b>
Capital Expenditures							
10-10-6010	1,612	2,000	2,000	600	2,000	0	0.0%
<b>Total Administrative Services</b>	<b>890,082</b>	<b>816,940</b>	<b>872,625</b>	<b>842,753</b>	<b>756,025</b>	<b>(116,600)</b>	<b>-13.4%</b>

\*1 Part-time full year  
 \*2 Furlough 20% cut  
 \*3 Employee off Medical Plan/change to Medicare  
 \*4 Lower Employer taxes due furlough

## FY 2020-2021 PRELIMINARY BUDGET

### GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10 Department 20 Recreation

ACCOUNT NO.	2018-2019 ACTUAL	2019-2020 APPROVED BUDGET	2019-2020 AMENDED BUDGET	2019-2020 ESTIMATE TO CLOSE	2020-2021 PRELIMINARY BUDGET	19-20 AMENDED VS 20-21 PRELIMINARY BUDGET	& DIFFERENCE
<b>Department 20 Recreation</b>							
Salaries and Benefits							
Operations and Maintenance							
*1 10-20-5017 Community Events	43,154	44,000	56,600	42,241	39,500	(17,100)	-30.2%
10-20-5019 Fireworks	8,000	0	0	0	0	0	0.0%
10-20-5045 Miscellaneous Expenditures	5,224	500	500	0	0	(500)	-100.0%
10-20-5051 Equipment Rental	0	250	250	0	0	(250)	-100.0%
<b>Total Operations and Maintenance</b>	<b>56,379</b>	<b>44,750</b>	<b>57,350</b>	<b>42,241</b>	<b>39,500</b>	<b>(17,850)</b>	<b>-31.1%</b>
Contract Services							
10-20-5670 Other Professional Services	516	0	0	0	0	0	0.0%
<b>Total Contract Services</b>	<b>516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Capital Expenditures							
10-20-6010 Equipment	0	250	250	0	250	0	0.0%
<b>Total Capital Expenditures</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>0.0%</b>
<b>Total Recreation</b>	<b>56,895</b>	<b>45,000</b>	<b>57,600</b>	<b>42,241</b>	<b>39,750</b>	<b>(17,850)</b>	<b>-31.0%</b>

\*1 Three Movies and Concerts in Park and Shakespeare in Park canceled. Only one Movie and Concert, Winterfest and RHA Community Festival budgeted this year.

**FY 2020-2021 PRELIMINARY BUDGET**

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10  
Department 30 Rossmoor Park**

<b>ACCOUNT NO.</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2020-2021 PRELIMINARY BUDGET</b>	<b>19-20 AMENDED VS 20-21 PRELIMINARY BUDGET</b>	<b>&amp; DIFFERENCE</b>
<b>Department 30 Rossmoor Park</b>							
Operations and Maintenance							
*1 10-30-5018 Janitorial Supplies	3,448	4,500	4,500	3,000	6,000	1,500	33.3%
10-30-5022 Utilities	11,842	13,000	13,000	12,000	12,500	(500)	-3.8%
10-30-5023 Water	18,006	22,000	27,000	22,133	27,000	0	0.0%
10-30-5025 Secured Property Tax	928	940	1,038	1,038	1,060	22	2.1%
10-30-5030 Vehicle Maintenance	1,070	1,050	1,050	1,050	1,050	0	0.0%
10-30-5032 Buildings & Grounds-Maintenance	31,942	30,000	30,000	26,000	30,000	0	0.0%
10-30-5034 Alarm Systems/Security	904	850	850	850	850	0	0.0%
10-30-5045 Miscellaneous/Expenditures	4,484	450	450	300	450	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%
<b>Total Operations and Maintenance</b>	<b>72,624</b>	<b>73,290</b>	<b>78,388</b>	<b>66,371</b>	<b>79,410</b>	1,022	1.3%
Contact Services							
*2 10-30-5655 Landscape Maintenance/Janitorial Service	31,962	30,000	30,000	30,000	22,000	(8,000)	-26.7%
<b>Total Contract Services</b>	<b>32,442</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>22,000</b>	<b>(8,000)</b>	<b>-26.7%</b>
Capital Expenditures							
10-30-6010 Equipment	0	0	0	0	0	0	0.0%
<b>Total Capital Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Rossmoor Park</b>	<b>105,066</b>	<b>103,290</b>	<b>108,388</b>	<b>96,371</b>	<b>101,410</b>	<b>(6,978)</b>	<b>-6.4%</b>

*1 RCSD to pay for all janitorial supplies
*2 Janitorial duties to be performed by staff.

## FY 2020-2021 PRELIMINARY BUDGET

### GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

#### Department 40 Montecito Center

ACCOUNT NO.	2018-2019 ACTUAL	2019-2020 APPROVED BUDGET	2019-2020 AMENDED BUDGET	2019-2020 ESTIMATE TO CLOSE	2020-2021 PRELIMINARY BUDGET	19-20 AMENDED VS 20-21 PRELIMINARY BUDGET	& DIFFERENCE
<b>Department 40 Montecito Center</b>							
Operations and Maintenance							
#1 10-40-5018 Janitorial Supplies	3,448	4,500	4,500	3,000	6,000	1,500	33.3%
10-40-5022 Utilities	1,530	2,000	2,000	1,500	2,000	0	0.0%
10-40-5023 Water	1,996	2,250	2,250	1,700	2,250	0	0.0%
10-40-5025 Secured Property Tax	779	798	870	871	910	40	4.6%
10-40-5030 Vehicle Maintenance	987	1,050	1,050	1,050	1,050	0	0.0%
10-40-5032 Buildings & Grounds-Maintenance.	12,831	10,000	10,000	10,000	10,000	0	0.0%
10-40-5034 Alarm Systems/Security	514	500	500	500	500	0	0.0%
10-40-5045 Miscellaneous/Expenditures	3,546	500	500	100	500	0	0.0%
10-40-5051 Equipment Rental	0	250	250	0	250	0	0.0%
10-40-5052 Minor Facility Repairs/Tools	0	250	250	0	250	0	0.0%
<b>Total Operations and Maintenance</b>	<b>25,631</b>	<b>22,098</b>	<b>22,170</b>	<b>18,721</b>	<b>23,710</b>	1,540	6.9%
*2 10-40-5655 Landscape Maintenance/Janitorial Service	3,491	3,500	3,500	3,500	2,450	(1,050)	-30.0%
10-40-5670 Other Professional Services	480	0	0	0	0	0	0.0%
<b>Total Contract Services</b>	<b>3,971</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>2,450</b>	(1,050)	-30.0%
Capital Expenditures							
10-40-6010 Equipment	0	500	500	200	500	0	0.0%
<b>Total Capital Expenditures</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>200</b>	<b>500</b>	0	0.0%
<b>Total Montecito Center</b>	<b>29,602</b>	<b>26,098</b>	<b>26,170</b>	<b>22,421</b>	<b>26,660</b>	490	1.9%

\*1 RCSD to pay for all janitorial supplies  
 \*2 Janitorial duties to be performed by staff.

**FY 2020-2021 PRELIMINARY BUDGET**

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

**Department 50 Rush Park**

<b>ACCOUNT NO.</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2020-2021 PRELIMINARY BUDGET</b>	<b>19-20 AMENDED VS 20-21 PRELIMINARY BUDGET</b>	<b>&amp; DIFFERENCE</b>
<b>Department 50 Rush Park</b>							
Operations and Maintenance							
*1 10-50-5018 Janitorial Supplies	3,458	4,500	4,500	3,000	6,000	1,500	33.3%
10-50-5022 Utilities	23,229	23,000	23,000	20,000	23,000	0	0.0%
10-50-5023 Water	38,693	39,000	42,000	39,000	42,000	0	0.0%
10-50-5025 Secured Property Tax	3,550	4,050	3,968	3,968	4,040	72	1.8%
10-50-5030 Vehicle Maintenance	988	1,050	1,200	1,200	1,200	0	0.0%
10-50-5032 Buildings & Grounds-Maintenance	43,229	38,000	43,000	39,000	43,000	0	0.0%
10-50-5034 Alarm Systems/Security	854	550	550	550	550	0	0.0%
10-50-5045 Miscellaneous/Expenditures	4,569	250	250	0	250	0	0.0%
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%
<b>Total Operations and Maintenance</b>	<b>118,570</b>	<b>110,900</b>	<b>118,968</b>	<b>106,718</b>	<b>120,540</b>	1,572	1.3%
10-50-5655 Landscape Maintenance/Janitorial Service	31,692	30,000	30,000	30,000	22,000	(8,000)	-26.7%
10-50-5670 Other Professional Services	480	0	0	0	0	0	0.0%
<b>Total Contract Services</b>	<b>32,172</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>22,000</b>	<b>(8,000)</b>	<b>-26.7%</b>
Capital Expenditures							
10-50-6010 Equipment	0	0	0	0	0	0	0.0%
<b>Total Capital Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Rush Park</b>	<b>150,742</b>	<b>140,900</b>	<b>148,968</b>	<b>136,718</b>	<b>142,540</b>	<b>(6,428)</b>	<b>-4.3%</b>

\*1 RCSD to pay for all janitorial supplies  
 \*2 Janitorial duties to be performed by staff.

**FY 2020-2021 PRELIMINARY BUDGET**

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10  
Department 60 Street Lighting, 65 Signature Wall, and 70 Street Sweeping**

<b>ACCOUNT NO.</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2020-2021 PRELIMINARY BUDGET</b>	<b>19-20 AMENDED VS 20-21 PRELIMINARY BUDGET</b>	<b>&amp; DIFFERENCE</b>
<b>Department 60 Street Lighting</b>							
Contract Services							
10-60-5650 Street Lights	72,124	103,000	108,000	108,000	108,000	0	0.0%
<b>Total Street Lighting</b>	<b>72,124</b>	<b>103,000</b>	<b>108,000</b>	<b>108,000</b>	<b>108,000</b>	<b>0</b>	<b>0.0%</b>
<b>Department 65 Rossmoor Signature Wall</b>							
Operations and Maintenance							
10-65-5002 Insurance - Liability	2,200	2,400	2,200	2,200	2,200	0	0.0%
10-65-5032 Buildings & Grounds-Maintenance	2,062	2,000	1,500	0	1,500	0	0.0%
<b>Total Rossmoor Signature Wall</b>	<b>4,262</b>	<b>4,400</b>	<b>3,700</b>	<b>2,200</b>	<b>3,700</b>	<b>0</b>	<b>0.0%</b>
<b>Department 70 Street Sweeping</b>							
Contract Services							
10-70-5642 Street Sweeping	61,341	60,000	60,000	60,000	60,000	0	0.0%
<b>Total Street Sweeping</b>	<b>61,341</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>	<b>0.0%</b>

**FY 2020-2021 PRELIMINARY BUDGET**

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

**Department 80 Parkway Trees**

<b>ACCOUNT NO.</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2020-2021 PRELIMINARY BUDGET</b>	<b>19-20 AMENDED VS 20-21 PRELIMINARY BUDGET</b>	<b>&amp; DIFFERENCE</b>
<b>Department 80 Parkway Trees</b>							
Salaries and Benefits							
Operations and Maintenance							
10-80-5017 Tree City/Community Events	1,247	1,500	1,500	598	1,500	0	0.0%
10-80-5051 Equipment Rental	0	50	50	50	50	0	0.0%
<b>Total Operations and Maintenance</b>	<b>1,247</b>	<b>1,550</b>	<b>1,550</b>	<b>648</b>	<b>1,550</b>	<b>0</b>	<b>0.0%</b>
Contract Services							
10-80-5656 Tree Trimming	105,045	111,000	116,500	117,310	117,000	500	0.4%
* 10-80-5657 Tree Health Care	5,280	0	0	0	0	0	0.0%
10-80-5660 Tree Removals	3,544	9,000	3,500	3,500	3,000	0	0.0%
10-80-5670 Other Professional Services	2,758	0	0	0	0	0	0.0%
<b>Total Contract Services</b>	<b>116,627</b>	<b>120,000</b>	<b>120,000</b>	<b>120,810</b>	<b>120,000</b>	<b>0</b>	<b>0.0%</b>
Capital Expenditures							
10-80-6015 Trees	43,000	45,000	54,600	54,600	45,000	(9,600)	-17.6%
<b>Total Parkway Trees</b>	<b>161,247</b>	<b>166,550</b>	<b>176,150</b>	<b>176,058</b>	<b>166,550</b>	<b>(92)</b>	<b>-0.1%</b>

**FY 2020-2021 PRELIMINARY BUDGET**

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

**Department 90 Mini-Parks & Medians**

<b>ACCOUNT NO.</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2020-2021 PRELIMINARY BUDGET</b>	<b>19-20 AMENDED VS 20-21 PRELIMINARY BUDGET</b>	<b>&amp; DIFFERENCE</b>
<b>Department 90 Mini-Parks &amp; Medians</b>							
Operations and Maintenance							
10-90-5022 Utilities	753	1,150	1,150	650	950	(200)	-17.4%
10-30-5023 Water	8,117	7,600	7,600	8,300	8,200	600	7.9%
10-90-5032 Building & Grounds Maintenance.	8,763	2,500	2,500	700	2,500	0	0.0%
10-90-5045 Miscellaneous/Expenditures	0	100	100	0	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%
<b>Total Operations and Maintenance</b>	<b>17,633</b>	<b>11,550</b>	<b>11,550</b>	<b>9,650</b>	<b>11,950</b>	<b>400</b>	<b>3.5%</b>
Contract Services							
*1 10-90-5655 Landscape Maintenance/Janitorial Service	3,491	3,500	3,500	3,500	2,450	(1,050)	-30.0%
10-90-5656 Tree Trimming	208	0	0	0	0	0	0.0%
10-90-5670 Other Professional Services	21	0	0	0	0	0	0.0%
<b>Total Contract Services</b>	<b>3,720</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>2,450</b>	<b>(1,050)</b>	<b>-30.0%</b>
Capital Expenditures							
10-90-6010 Equipment	0	100	0	0	0	0	0.0%
<b>Total Capital Expenditures</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0.0%</b>
<b>Total Mini-Parks &amp; Medians</b>	<b>21,353</b>	<b>15,150</b>	<b>15,150</b>	<b>13,150</b>	<b>14,500</b>	<b>(650)</b>	<b>-4.3%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>1,612,713</b>	<b>1,631,328</b>	<b>1,651,751</b>	<b>1,574,912</b>	<b>1,494,135</b>	<b>(157,616)</b>	<b>-9.5%</b>

\*1 Janitorial duties to be performed by staff.

**FY 2020-2021 PRELIMINARY BUDGET**

**RUSH PARK ASSESSMENT DISTRICT - FUND 20**

	<u>2018-2019 ACTUAL</u>	<u>2019-2020 APPROVED BUDGET</u>	<u>2019-2020 AMENDED BUDGET</u>	<u>2019-2020 ESTIMATE TO CLOSE</u>	<u>2020-2021 PRELIMINARY BUDGET</u>
<b><u>Rush Park AD Revenues</u></b>					
<u>Transfer in from Fund 50</u>	0	0	0	0	253,972
<u>U.S Reserve Fund</u>	0	0	0		315,000
<u>Beginning Fund Balance</u>	0	0	0	0	(135,648)
Assessments					
20-00-3100 Current Year Secured	379,327	380,000	233,680	233,680	0
20-00-3101 Prior Year Secured	606	1,000	2,350	2,350	1,000
20-00-3200 Interest on investments	0	2,500	4,000	4,000	500
20-00-3500 Other Misc. Rev.	0	0	0	0	0
<b>Total Rush Park AD Revenues</b>	<b>379,933</b>	<b>383,500</b>	<b>240,030</b>	<b>240,030</b>	<b>1,500</b>
<b><u>Rush Park AD Expenditures</u></b>					
20-50-5617 Administrative Fees	20,000	20,000	20,000	20,000	20,000
20-50-5619 Bond Trustee	3,324	3,324	3,324	3,324	3,324
<b>Total Contract Services</b>	<b>23,324</b>	<b>23,324</b>	<b>23,324</b>	<b>23,324</b>	<b>23,324</b>
<b><u>Annual Debt Service</u></b>					
20-50-5800 Principal	294,993	315,000	315,000	315,000	405,000
20-50-5801 Interest	54,036	37,355	37,355	37,355	6,500
20-50-5045 Miscellaneous	0	0	0	0	0
<b>Total Annual Debt Service</b>	<b>349,029</b>	<b>352,355</b>	<b>352,355</b>	<b>352,355</b>	<b>411,500</b>
<b>Total Rush Park AD Expenditures</b>	<b>372,353</b>	<b>375,679</b>	<b>375,679</b>	<b>375,679</b>	<b>434,824</b>
<b>Revenues Less Expenditures</b>	<b>7,580</b>	<b>7,822</b>	<b>(135,648)</b>	<b>(135,648)</b>	<b>0</b>
Transfers Out	0	0	0	0	
(1) Transfer Out - (To Fund 50 as directed by auditor)	7,580	7,822	(135,648)	(135,648)	
<b>Fund Balance, End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## FY 2020-2021 PRELIMINARY BUDGET

### CAPITAL IMPROVEMENT PROGRAM - FUND 40

ACCOUNT NO.	2018-2019 ACTUAL	2019-2020 APPROVED BUDGET	2019-2020 AMENDED BUDGET	2019-2020 ESTIMATE TO CLOSE	2020-2021 PRELIMINARY BUDGET	19-20 AMENDED VS 20-21 PRELIMINARY BUDGET	& DIFFERENCE
<b><u>Assigned Fund Balance, Beginning</u></b>	26,196	9,250	9,250	9,250	12,166		
<b><u>Revenues</u></b>							
40-00-3600 Transfer In Fund 10	60,000	150,000	75,000	75,000		0	0.0%
<b><u>Total Capital Improvement Program Revenues</u></b>	<b>86,196</b>	<b>159,250</b>	<b>84,250</b>	<b>84,250</b>	<b>12,166</b>	0	0.0%
<b><u>Expenditures</u></b>							
Departments							
Rossmoor Park	37,825	48,100	8,000	8,000	0	0	0.0%
Montecito Center	9,200	0	0	0	5,000	0	0.0%
Rush Park	0	86,420	53,013	49,584	10,000	(3,429)	-6.5%
General	0	11,500	14,500	14,500	6,500	0	0.0%
<b><u>Total Expenditures</u></b>	<b>47,025</b>	<b>146,020</b>	<b>75,513</b>	<b>72,084</b>	<b>21,500</b>	(3,429)	-4.5%
<b><u>Revenues Less Expenditures</u></b>	<b>39,171</b>	<b>13,230</b>	<b>8,737</b>	<b>12,166</b>	<b>(9,334)</b>		
<b><u>Fund Balance, End of Year</u></b>	<b>9,250</b>	<b>9,250</b>	<b>8,737</b>	<b>12,166</b>	<b>(9,334)</b>		

**CAPITAL IMPROVEMENT PROGRAM - FUND 40 PROJECT LIST**  
**2020-2021 PRELIMINARY BUDGET**

PROJECT TITLE	2018-2019 ACTUAL BUDGET	2019-2020 APPROVED BUDGET	2019-2020 AMENDED BUDGET	2019-2020 ETC	2020-2021 PRELIMINARY BUDGET	2021-2022 INFORMATION ONLY
<b>REVENUES</b>						
Beginning Fund Balance	\$26,196	\$9,250	\$9,250	\$9,250	\$12,166	(\$9,334)
Transfer from Fund 10	\$60,000	\$150,000	\$75,000	\$75,000		
<b>TOTAL REVENUES</b>	<b>\$86,196</b>	<b>\$159,250</b>	<b>\$84,250</b>	<b>\$84,250</b>	<b>\$12,166</b>	<b>(\$9,334)</b>
<b>EXPENSES</b>						
<b>ROSSMOOR PARK</b>						
Retrofit Tennis Lights to LED and Monument Sign	\$14,125					
Basketball and Tennis Courts Resurfacing	\$23,700					
Repave, Slurry and Stripe Parking Spaces						\$16,000
Picnic Canopy Site B (MOVE TO FY 2020-2021)		\$48,100	\$8,000	\$8,000		\$40,100
Rossmoor Park Playground						\$100,000
<b>ROSSMOOR PARK SUBTOTAL</b>	<b>\$37,825</b>	<b>\$48,100</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$156,100</b>
<b>MONTECITO</b>						
Upgrade Lighting to LED	\$5,357					
Outside painting auditorim and offices					\$5,000	
Carpeting and Flooring	\$9,200					
<b>MONTECITO SUBTOTAL</b>	<b>\$14,557</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>
<b>RUSH PARK</b>						
Upgrade Lighting in Auditorium and Office (\$9,797 - 1,649 rebate = \$8,148)	\$8,149					
Repave, Slurry and Stripe Parking Lot		\$35,200	\$35,200	\$35,200		
AudioUpgrade		\$33,420	\$4,987			
Lighting Upgrade for Board Meetings (\$9,384) and Auditorium Consulting (\$5,000)		\$17,800	\$12,826	\$14,384		
Auditorium Carpeting						
Handball and Pickle Court						\$20,000
Outdoor Exercise Machines						\$52,000
Outside painting auditorim and offices					\$10,000	
Modular Building (additional office space) TBD						
<b>RUSH PARK SUBTOTAL</b>	<b>\$8,149</b>	<b>\$86,420</b>	<b>\$53,013</b>	<b>\$49,584</b>	<b>\$10,000</b>	<b>\$72,000</b>
<b>ROSSMOOR WALL</b>						
<b>ROSSMOOR WALL SUBTOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL</b>						
Work Truck (Finance for 4 years)	\$6,567	\$6,500	\$6,500	\$6,500	\$6,500	
Electric Cart for Parks	\$9,848					
Computers and Software Upgrade		\$5,000	\$8,000	\$8,000		
<b>GENERAL SUBTOTAL</b>	<b>\$16,415</b>	<b>\$11,500</b>	<b>\$14,500</b>	<b>\$14,500</b>	<b>\$6,500</b>	<b>\$0</b>
<b>TOTAL EXPENSES</b>	<b>\$76,946</b>	<b>\$146,020</b>	<b>\$75,513</b>	<b>\$72,084</b>	<b>\$21,500</b>	<b>\$228,100</b>
<b>ENDING FUND BALANCE</b>	<b>\$9,250</b>	<b>\$13,230</b>	<b>\$8,737</b>	<b>\$12,166</b>	<b>(\$9,334)</b>	<b>(\$237,434)</b>

Rossmoor Community Services District

**Policy**

**No. 3020**

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**BUDGET PREPARATION, ADOPTION AND REVISION**

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**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.