

AGENDA

ROSSMOOR COMMUNITY SERVICES DISTRICT

BUDGET COMMITTEE MEETING

RUSH PARK
Auditorium
3001 Blume Drive
Rossmoor, CA 90720

Thursday, February 24, 2022
8 a.m.

A. ORGANIZATION

1. CALL TO ORDER: 8 a.m.
2. ROLL CALL: Directors Nitikman, Rips
3. PLEDGE OF ALLEGIANCE

B. PUBLIC FORUM

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

C. REGULAR CALENDAR


1. DISCUSSION REGARDING FY 2021-2022 MIDYEAR ADJUSTMENTS
2. DISCUSSION REGARDING FY 2021-2022 MIDYEAR ADJUSTMENTS TO CAPITAL IMPROVEMENT PROJECTS LIST

D. ADJOURNMENT

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the February 24, 2022, 8:00 a.m. Budget Committee Meeting of the Rossmoor Community Services District was posted at least 48 hours prior to the time of the meeting.

ATTEST:



JOE MENDOZA
General Manager

Date: February 17, 2022

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-1

Date: February 24, 2022
To: Budget Committee
Mark Nitikman, Chair
Jeffrey Rips
From: General Manager Joe Mendoza
Subject: DISCUSSION REGARDING FY 2021-2022 MID-YEAR ADJUSTMENTS

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Budget Committee review the FY 2021-2022 proposed budget adjustments and make recommendations to the RCSD Board of Directors.

BACKGROUND

RCSD Policy No. 3020 Budget Preparation, Adoption and Revision requires that the annual budget be reviewed by the Budget Committee prior to requesting the RCSD Board of Directors approve the FY 2021-2022 Amended Budget at their March 8, 2022 meeting.

INFORMATION

FY 2021-2022 has been challenging due to the continued impact of the COVID-19 pandemic. There were a number of unforeseen issues that arose due to State mandates that were imposed on businesses and governmental agencies. For the RCSD, we were challenged with how to implement the mandates and follow State and County guidelines, and this resulted in additional stakeholder and RCSD Board meetings to provide the necessary direction to staff. Additional meetings were also held regarding local control, changes to the waste management and recycling program, and a new street sweeping schedule.

In the District's FY 2021-2022 Original Budget, the fund balance was projected to be \$118,000. After the proposed adjustments being presented in the Amended Budget, the amended fund balance is projected at \$79,500. This is a decrease of \$38,500. Some of the reasons are outlined below:

Staffing Issues

It has been difficult to properly staff the District Office and facilities due to the increase in sick and vacation time being utilized due to COVID-19 illness, quarantine, family leave, etc. The Administrative Assistant position has been vacant since June 2021 and the loss of this key position has impacted operations. One of the part-time staff who had a significant role in our maintenance operation, left in November for a full-time job. These vacancies have stretched the entire staff as we all work together to cover their duties. Both of these positions will be reviewed at an Organizational Committee meeting in the near the future.

Community Events

The RCSD Board and staff are proud of the additional community events that the Board authorized this past summer. The Family Food Festivals were extremely successful and created a community atmosphere that was much needed due to the cancellation of the previous summer's events due to the pandemic. Staff's creativity in securing a vendor who collaboratively made it possible to stay within our budget while increasing the number of events the District was able to provide. The increase in staff overtime was necessary to present these events and keep up with our daily operation. By obtaining sponsorships, the overall impact to the budget is minimal.

Water

The District's water expenditures in this budget cycle are significant. The General Manager is working with the Parks Maintenance Superintendent to identify the causes, as well as strategies to address this issue. It has been determined that water usage increased because of infrastructure issues, undetected waterline breaks, water-related programming and maintenance, misjudgment in timer programming and scheduling, and water rate increases, etc. Golden State has done an audit that did not show any issues with the meters. We have asked that they perform another audit to verify these results. Some of the ways we are monitoring usage includes daily inspection of RCSD facilities for sprinkler head issues and mainline breaks, rationing recreational use of water for the summer day camps, reducing the cleaning of the basketball and tennis courts from twice a month to only once a month. Staff is also monitoring the use of water for the ball fields by Los Alamitos Girls Softball League.

Trees

The General Manager made an adjustment earlier in the year to remove a number of parkway trees for safety reasons and to aggressively trim park and parkway trees at a higher level. This safety measure was due to the large number of patrons that were visiting our parks during our festivals and sporting events. The District Arborist also planted additional trees within our parks in order to continue our forestation program.

Street Sweeping

The street sweeping budget increased because of the District's new street sweeping schedule. While this amount is offset by the reimbursement received by the County of Orange, the District has been impacted with one-time expenses for printing promotional announcements and materials, postage, office supplies, and public notices. This change in schedule has been well-received by our residents and is providing much needed parking alternatives on street sweeping days.

Increased Revenues

On a positive note, we have had a number of increases in our revenue through grants, additional tennis court rentals, facility rentals, and sponsorships and donations. This increased revenue has provided the District with funding that will ultimately offset some of our unanticipated expenditures.

In summary, the District is in a good fiscal position. Staff will make every effort to be fiscally diligent as we finish the FY 2021-2022 budget cycle.

ATTACHMENTS

1. FY 2021-2022 Amended Budget
2. December 2021 Revenue and Expenditure Report
3. Explanation of Proposed FY 2021-2022 Mid-Year Budget Adjustments
4. Draft Resolution 22-03-08-02
5. Policy No. 3020 Budget Preparation, Adoption and Revision

Rossmoor Community Services District
Mid-Year Budget Review and Adjustments
For the Year Ending June 30, 2022

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21
Revenues:				
Property taxes	\$ 1,100,000	\$ -	\$ 1,100,000	\$ 589,752
Street light assessments	372,000	-	372,000	205,085
Interest on investments	9,600	-	9,600	530
From Other Governmental Agencies	258,000	28,000	286,000	740
Permit and Rental Fees	137,300	42,000	179,300	109,352
Miscellaneous	19,000	110,000	129,000	104,967
Total Revenues	1,895,900	180,000	2,075,900	1,010,426
Expenditures:				
Administrative	957,700	101,300	1,059,000	509,596
Recreation	39,500	15,500	55,000	48,576
Rossmoor Park	263,000	(41,500)	221,500	78,625
Montecito Center	24,400	1,000	25,400	10,649
Rush Park	145,500	103,000	248,500	119,263
Street Lighting	100,000	-	100,000	51,796
Rossmoor Wall	1,000	-	1,000	-
Street Sweeping	65,000	15,000	80,000	27,132
Parkway Tree	170,000	20,000	190,000	172,592
Mini-Parks and Median	11,800	4,200	16,000	7,802
Total Expenditures	1,777,900	218,500	1,996,400	1,026,031
Changes in Fund Balance	118,000	\$ (38,500)	79,500	(15,605)
Fund Balance:				
Beginning of Period	1,283,900		1,283,900	1,283,900
End of Period	\$ 1,401,900		\$ 1,363,400	\$ 1,268,295

**Rossmoor Community Services District
Mid-Year Budget Review and Adjustments
Revenues
For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21
Property Taxes				
10-00-3000 Current secured	\$ 1,020,000	\$ -	\$ 1,020,000	559,666
10-00-3001 Current unsecured	34,000	-	34,000	17,638
10-00-3002 Prior secured	14,000	-	14,000	6,676
10-00-3003 Prior unsecured	3,000	-	3,000	-
10-00-3004 Delinquent property taxes	1,000	-	1,000	-
10-00-3010 Current supplemental assessment	18,000	-	18,000	5,772
10-00-3020 Public utility	10,000	-	10,000	-
Total property taxes	1,100,000	-	1,100,000	589,752
Street Light Assessment				
10-00-3105 Assessment	372,000	-	372,000	205,085
Interest on investments				
10-00-3200 Interest	9,600	-	9,600	530
From Other Governmental Agencies				
10-00-3001 State-Homeowners Prop. Tax Relief	4,000	-	4,000	740
10-00-3200 Prop 68 Grant Funding*	175,000	-	175,000	-
10-00-3250 FEMA Grant - COVID 19	19,000	28,000	47,000	-
10-00-3305 County-Street Sweep Reimbursement	60,000	-	60,000	-
Total other governmental agencies	258,000	28,000	286,000	740
Permit and Rental Fees**				
10-00-3404 Tennis Reservations	45,000	30,000	75,000	51,202
10-00-3405 Wall Rental	300	-	300	309
10-00-3406 Ball Field Reservation	12,000	-	12,000	5,501
10-00-3407 Tree Trim	5,000	-	5,000	264
10-00-3410 Rossmoor Building Rental	10,000	-	10,000	2,250
10-00-3412 Montecito Building Rental	15,000	12,000	27,000	14,680
10-00-3414 Rush Building Rental	50,000	-	50,000	35,146
Total permit and rental fees	137,300	42,000	179,300	109,352
Miscellaneous Revenues***				
10-00-3500 Miscellaneous	5,000	100,000	105,000	88,717
10-00-3504 Sponsorship	14,000	10,000	24,000	16,250
Total miscellaneous revenues	19,000	110,000	129,000	104,967
Total revenues	\$ 1,895,900	\$ 180,000	\$ 2,075,900	\$ 1,010,426

**Rossmoor Community Services District
Mid-Year Budget Review and Adjustments
Department 10 - Administrative Services
For the Fiscal Year 2021-2022**

		2021-2022		Proposed	6-Month
		Original	Proposed	Amended	Year-to-Date
		Budget	Adjustments	Budget	31-Dec-21
Salaries and Benefits					
10-10-4000	Board of Directors' Compensation	\$ 9,000	\$ 7,000	\$ 16,000	8,558
10-10-4001	Part-time	64,272	-	64,272	29,738
10-10-4003	Overtime	1,500	8,000	9,500	8,546
10/10/05	Event Attendant	-	-	-	-
10-10-4006	Salaries - Administrative	* 220,560	-	220,560	87,797
10-10-4008	Salaries - Parks and Recreation	* 116,085	-	116,085	55,752
10-10-4009	Salaries - Tree	* 84,168	-	84,168	26,438
10-10-4007	Mileage Reimbursement	1,500	-	1,500	1,009
10-10-4010	Workers' Compensation Insurance	18,500	-	18,500	10,340
10-10-4012	Employee Retirement Match	-	-	-	-
10-10-4011	Medical Insurance	85,000	-	85,000	36,942
10-10-4015	Federal Payroll Taxes	48,415	-	48,415	25,448
Total salaries and benefits		649,000	15,000	664,000	290,568
Operations and Maintenances					
10-10-5002	Insurance - Liability	35,000	-	35,000	3,115
10-10-5004	Membership & Dues	7,200	1,800	9,000	8,869
10-10-5006	Travel & Meetings	2,500	-	2,500	144
10-10-5007	Board Meeting Televised	20,000	-	20,000	13,331
10-10-5010	Publications & Legal Notice	6,500	1,500	8,000	5,393
10-10-5012	Printing	3,000	1,500	4,500	3,108
10-10-5014	Postage	2,500	-	2,500	355
10-10-5015	COVID-19 Exp	-	-	-	-
10-10-5016	Office & Meeting Supplies	15,000	-	15,000	2,914
10-10-5017	Community events	-	-	-	-
10-10-5020	Telephone	12,000	-	12,000	3,824
10-10-5021	Computer/Email/Server Costs	5,000	-	5,000	2,298
10-10-5030	Vehicle Maintenance	-	-	-	2,011
10-10-5045	Miscellaneous Expenditures	10,000	80,000	90,000	89,330
10-10-5046	Bank Service Charges	1,000	1,500	2,500	1,957
10-10-5050	Elections	-	-	-	-
Total operations and maintenance		119,700	86,300	206,000	136,649
Contract Services					
10-10-5610	Legal Services	60,000	-	60,000	24,194
10-10-5619	Bond Trustee Fee	-	-	-	-
10-10-5615	Financial Audit - Consulting	17,000	-	17,000	17,225
10-10-5617	Administrative Fee	-	-	-	-
10-10-5620	Outsourced Financial Consultant	60,000	-	60,000	15,000
10-10-5670	Other Professional Services	35,000	-	35,000	21,317
Total Contract Services		172,000	-	172,000	77,736
Capital Expenditures					
10-10-6005	Building and improvements	-	-	-	-
10-10-6010	Equipment	** 2,000	-	2,000	503
10-10-6015	Software	*** 15,000	-	15,000	4,140
Total Capital Expenditures		17,000	-	17,000	4,643
Total Expenditures		\$ 957,700	\$ 101,300	\$ 1,059,000	\$ 509,596

**Rossmoor Community Services District
 Mid-Year Budget Review and Adjustments
 Department 20 - Recreation
 For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21
Operations and Maintenances				
10-20-5017 Community Events	\$ 39,500	\$ 15,500	\$ 55,000	\$ 48,576
Total operations and maintenance	<u>39,500</u>	<u>15,500</u>	<u>55,000</u>	<u>48,576</u>
Total Expenditures	<u>\$ 39,500</u>	<u>\$ 15,500</u>	<u>\$ 55,000</u>	<u>\$ 48,576</u>

**Rossmoor Community Services District
 Mid-Year Budget Review and Adjustments
 Department 30 - Rossmoor Park
 For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21
Operations and Maintenances				
10-30-5018 Janitorial Supplies	\$ 6,000	\$ -	\$ 6,000	\$ 2,863
10-30-5022 Utilities	12,500	-	12,500	4,952
10-30-5023 Water	28,000	15,000	43,000	27,149
10-30-5025 Secured Property Tax	1,150	-	1,150	1,048
10-30-5030 Vehicle Maintenance	1,000	500	1,500	1,130
10-30-5032 Buildings & Grounds-Maintenance	30,000	-	30,000	4,536
10-30-5034 Alarm Systems/Security	850	-	850	514
10-30-5045 Miscellaneous Expenditures	500	-	500	-
10-30-5051 Equipment Rental	500	-	500	-
10-30-5052 Minor Facility Repairs/Tools	500	-	500	1,034
Total operations and maintenance	81,000	15,500	96,500	43,226
Contract Services				
10-30-5655 Landscape Maintenance/Janitorial Services	* 27,000	3,000	30,000	18,490
Total Contract Services	27,000	3,000	30,000	18,490
Capital Expenditures				
10-30-6005 Buildings and improvements	** 155,000	(60,000)	95,000	16,909
Total Capital Expenditures	155,000	(60,000)	95,000	16,909
Total Expenditures	\$ 263,000	\$ (41,500)	\$ 221,500	\$ 78,625

**Rossmoor Community Services District
 Mid-Year Budget Review and Adjustments
 Department 40 - Montecito Center
 For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21
Operations and Maintenances				
10-40-5018 Janitorial Supplies	\$ 6,000	\$ -	\$ 6,000	\$ 2,820
10-40-5022 Utilities	2,000	-	2,000	788
10-40-5023 Water	2,250	-	2,250	1,381
10-40-5025 Secured Property Tax	1,000	-	1,000	880
10-40-5030 Vehicle Maintenance	500	1,000	1,500	550
10-40-5032 Buildings & Grounds-Maintenance	8,000	-	8,000	350
10-40-5034 Alarm Systems/Security	650	-	650	-
10-40-5045 Miscellaneous Expenditures	500	-	500	-
10-40-5061 Equipment Rental	-	-	-	-
10-40-5062 Minor Facility Repairs/Tools	500	-	500	-
Total operations and maintenance	21,400	1,000	22,400	6,769
Contract Services				
10-40-5655 Landscape Maintenance/Janitorial Services	* 3,000	-	3,000	3,880
Total Contract Services	3,000	-	3,000	3,880
Total Expenditures	\$ 24,400	\$ 1,000	\$ 25,400	\$ 10,649

**Rossmoor Community Services District
 Mid-Year Budget Review and Adjustments
 Department 50 - Rush Park
 For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21
Operations and Maintenances				
10-50-5018 Janitorial Supplies	\$ 6,000	\$ -	\$ 6,000	\$ 2,824
10-50-5022 Utilities	23,000	-	23,000	13,636
10-50-5023 Water	42,000	8,000	50,000	29,688
10-50-5025 Secured Property Tax	4,200	-	4,200	4,010
10-50-5030 Vehicle Maintenance	1,000	1,000	2,000	1,324
10-50-5032 Buildings & Grounds-Maintenance	40,000	-	40,000	9,104
10-50-5034 Alarm Systems/Security	800	-	800	-
10-50-5045 Miscellaneous Expenditures	500	-	500	-
10-50-5051 Equipment Rental	500	1,000	1,500	1,259
10-50-5052 Minor Facility Repairs/Tools	500	-	500	300
Total operations and maintenance	118,500	10,000	128,500	62,145
Contract Services				
10-50-5655 Landscape Maintenance/Janitorial Services	* 27,000	3,000	30,000	16,965
Total Contract Services	27,000	3,000	30,000	16,965
Capital Expenditures				
10-50-6005 Building and Improvements	-	41,000	41,000	25,359
10-50-6010 Equipment	** -	49,000	49,000	14,794
Total Capital Expenditures	-	90,000	90,000	40,153
Total Expenditures	\$ 145,500	\$ 103,000	\$ 248,500	\$ 119,263

**Rossmoor Community Services District
 Mid-Year Budget Review and Adjustments
 Department 60 -Street Lighting
 For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21
Contract Services				
10-60-5650 Street Lights	\$ 100,000	\$ -	\$ 100,000	\$ 51,796
Total Contract Services	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>51,796</u>
Total Expenditures	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 51,796</u>

**Rossmoor Community Services District
 Mid-Year Budget Review and Adjustments
 Department 65 - Rossmoor Wall
 For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21
Operations and Maintenances				
10-65-5032 Buildings & Grounds-Maintenance	\$ 1,000	\$ -	\$ 1,000	\$ -
Total operations and maintenance	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Total expenditures	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>

**Rossmoor Community Services District
 Mid-Year Budget Review and Adjustments
 Department 70 - Street Sweeping
 For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21
Contract Services				
10-70-5642 Street Sweeping	\$ 65,000	\$ 15,000	\$ 80,000	\$ 27,132
Total Contract Services	<u>65,000</u>	<u>15,000</u>	<u>80,000</u>	<u>27,132</u>
Total expenditures	<u>\$ 65,000</u>	<u>\$ 15,000</u>	<u>\$ 80,000</u>	<u>\$ 27,132</u>

**Rossmoor Community Services District
 Mid-Year Budget Review and Adjustments
 Department 80 - Parkway Tree
 For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21
Operations and Maintenances				
10-80-5017 Community Events	\$ 1,500	\$ -	\$ 1,500	\$ 78
Total operations and maintenance	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>78</u>
Contract Services				
10-80-5656 Tree Trimming	120,500	20,000	140,500	148,974
10-80-5660 Tree Removal	3,000	-	3,000	-
Total Contract Services	<u>123,500</u>	<u>20,000</u>	<u>143,500</u>	<u>148,974</u>
Capital Expenditures				
10-80-6015 Trees	45,000	-	45,000	23,540
Total capital expenditures	<u>45,000</u>	<u>-</u>	<u>45,000</u>	<u>23,540</u>
Total expenditures	<u>\$ 170,000</u>	<u>\$ 20,000</u>	<u>\$ 190,000</u>	<u>\$ 172,592</u>

**Rossmoor Community Services District
 Mid-Year Budget Review and Adjustments
 Department 90 - Mini-Parks and Medians
 For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21
Salaries and Benefits				
Operations and Maintenances				
10-90-5022 Utilities	\$ 500	\$ -	\$ 500	\$ 287
10-90-5023 Water	6,000	4,200	10,200	5,881
10-90-5032 Buildings & Grounds-Maintenance	2,000	-	2,000	-
10-90-5045 Miscellaneous Expenditures	100	-	100	-
10-90-5051 Equipment Rental	100	-	100	-
10-90-5052 Minor Facility Repairs/Tools	100	-	100	-
Total operations and maintenance	8,800	4,200	13,000	6,168
Contract Services				
10-90-5655 Landscape Maintenance/Janitorial Services *	3,000	-	3,000	1,634
Total Contract Services	3,000	-	3,000	1,634
Total expenditures	\$ 11,800	\$ 4,200	\$ 16,000	\$ 7,802

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

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

**Totals

\$ 463,431.98

\$ 485,084.94

Rossmoor Community Services District
Schedule of Revenues and Expenditures and Changes in Fund Balance - Budget and Actual
For the month ended December 31, 2021

	Original Budget	Current Month December	Adjustments	Year to Date	Variance	% of Budget
Revenues:						
Property taxes	\$ 1,100,000	\$ 190,169	\$ -	\$ 589,752	\$ 510,248	53.61%
Street light assessments	372,000	66,260	-	205,085	166,915	55.13%
Interest on investments	9,600	-	-	530	9,070	5.52%
From Other Governmental Agencies	258,000	-	-	740	257,260	0.29%
Permit and Rental Fees	137,300	20,741	-	109,352	27,948	79.64%
Miscellaneous	19,000	6,347	-	104,967	(85,967)	552.46%
Total Revenues	1,895,900	283,517	-	1,010,426	885,474	53.30%
Expenditures:						
Administrative	957,700	138,055	-	509,596	448,104	53.21%
Recreation	39,500	12,405	-	48,576	(9,076)	122.98%
Rossmoor Park	263,000	8,830	-	78,625	184,375	29.90%
Montecito Center	24,400	1,058	-	10,649	13,751	43.64%
Rush Park	145,500	12,039	-	119,263	26,237	81.97%
Street Lighting	100,000	8,660	-	51,796	48,204	51.80%
Rossmoor Wall	1,000	-	-	-	1,000	0.00%
Street Sweeping	65,000	1,584	-	27,132	37,868	41.74%
Parkway Tree	170,000	26,463	-	172,592	(2,592)	101.52%
Mini-Parks and Median	11,800	1,655	-	7,802	3,998	66.12%
Total Expenditures	1,777,900	210,749	-	1,026,031	751,869	57.71%
Changes in Fund Balance	118,000	\$ 72,768	\$ -	(15,605)	\$ 133,605	
Fund Balance:						
Beginning of Period	1,283,900			1,283,900		
End of Period	<u>\$ 1,401,900</u>			<u>\$ 1,268,295</u>		

REVENUE/EXPENDITURE REPORT

Rossmoor Community

For the Period: 7/1/2021 to 12/31/2021

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Revenues							
Dept: 00							
3000 Current Secured Property Taxes	1,020,000.00	1,020,000.00	559,665.92	372,182.58	0.00	460,334.08	54.9
3001 Current unsecured prop tax	34,000.00	34,000.00	17,637.73	0.00	0.00	16,362.27	51.9
3002 Prior secured property taxes	14,000.00	14,000.00	6,675.97	572.58	0.00	7,324.03	47.7
3003 Prior unsecured prop taxes	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.0
3004 Delinquent property taxes	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
3010 Current supplemental assessmt	18,000.00	18,000.00	5,772.01	1,429.91	0.00	12,227.99	32.1
3020 Public utility tax	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.0
3105 Street light assessments	372,000.00	372,000.00	205,085.15	130,634.41	0.00	166,914.85	55.1
3200 Interest on investments	9,600.00	9,600.00	529.57	0.00	0.00	9,070.43	5.5
3210 Prop 68 Grant Funding	175,000.00	175,000.00	0.00	0.00	0.00	175,000.00	0.0
3250 FEMA Grant-Covid 19	19,000.00	19,000.00	0.00	0.00	0.00	19,000.00	0.0
3301 State homeowner proptax relief	4,000.00	4,000.00	740.12	740.12	0.00	3,259.88	18.5
3305 County street sweep reimburse	60,000.00	60,000.00	0.00	0.00	0.00	60,000.00	0.0
3404 Court reservations	45,000.00	45,000.00	51,202.18	14,086.47	0.00	-6,202.18	113.8
3405 Wall Rental	300.00	300.00	308.72	0.00	0.00	-8.72	102.9
3406 Ball field reservations	12,000.00	12,000.00	5,501.30	0.00	0.00	6,498.70	45.8
3407 Tree Trim Permits	5,000.00	5,000.00	264.00	0.00	0.00	4,736.00	5.3
3410 Rossmoor building rental	10,000.00	10,000.00	2,250.00	0.00	0.00	7,750.00	22.5
3412 Montecito building rental	15,000.00	15,000.00	14,678.68	2,502.50	0.00	321.32	97.9
3414 Rush Park Building Rental	50,000.00	50,000.00	36,146.18	3,028.73	0.00	14,853.82	70.3
3500 Other miscellaneous revenue	5,000.00	5,000.00	88,718.10	81,106.23	0.00	-83,718.10	1774.4
3504 Sponsorships	14,000.00	14,000.00	16,250.00	0.00	0.00	-2,250.00	116.1
Dept: 00	1,895,900.00	1,895,900.00	1,010,425.63	606,283.53	0.00	885,474.37	53.3
Revenues							
	1,895,900.00	1,895,900.00	1,010,425.63	606,283.53	0.00	885,474.37	53.3
Expenditures							
Dept: 10 ADMINISTRATION							
4000 Board of Directors Compensatn	9,000.00	9,000.00	8,557.94	500.00	0.00	442.06	95.1
4002 Salaries - Part-time	64,272.00	64,272.00	29,738.10	3,520.03	0.00	34,533.90	46.3
4003 Salaries - Overtime	1,500.00	1,500.00	8,545.56	1,407.53	0.00	-7,045.56	569.7
4006 SALARY - ADMINISTRATION	220,560.00	220,560.00	87,796.90	11,080.58	0.00	132,763.10	39.8
4007 Vehicle Allowance	1,500.00	1,500.00	1,008.70	139.44	0.00	491.30	67.2
4008 SALARY - RECREATION	116,085.00	116,085.00	55,762.10	12,371.47	0.00	60,332.90	48.0
4009 SALARY - PARK/TREE MAINTENANCE	84,168.00	84,168.00	26,438.72	6,016.30	0.00	57,729.28	31.4
4010 Workers Compensation Insurance	18,500.00	18,500.00	10,339.19	1,714.83	0.00	8,160.81	55.9
4011 Medical Insurance	85,000.00	85,000.00	36,941.28	6,341.88	0.00	48,058.72	43.5
4015 Federal Payroll Tax -FICA	48,415.00	48,415.00	25,446.69	2,685.91	0.00	22,968.31	52.6
5002 Insurance - Liability	35,000.00	35,000.00	3,115.48	0.00	0.00	31,884.52	8.9
5004 Memberships and Dues	7,200.00	7,200.00	8,868.63	0.00	0.00	-1,668.63	123.2
5006 Travel & Meetings	2,500.00	2,500.00	144.25	0.00	0.00	2,355.75	5.8
5007 Televised Meeting Costs	20,000.00	20,000.00	13,331.00	7,539.70	0.00	6,669.00	66.7
5010 Publications & Legal Notices	6,500.00	6,500.00	5,392.50	0.00	0.00	1,107.50	83.0
5012 Printing	3,000.00	3,000.00	3,108.35	123.76	0.00	-108.35	103.6
5014 Postage	2,500.00	2,500.00	355.35	0.00	0.00	2,144.65	14.2
5016 Office Supplies	15,000.00	15,000.00	2,914.05	322.29	0.00	12,085.95	19.4
5020 Telephone	12,000.00	12,000.00	3,824.18	0.00	0.00	8,175.82	31.9
5021 Computer Costs	5,000.00	5,000.00	2,298.20	0.00	0.00	2,701.80	46.0
5030 Vehicle Maintenance	0.00	0.00	2,010.54	0.00	0.00	-2,010.54	0.0
5045 Miscellaneous Expenditures	10,000.00	10,000.00	89,330.57	81,082.69	0.00	-79,330.57	893.3
5046 Bank Service Charge	1,000.00	1,000.00	1,956.62	33.34	0.00	-956.62	195.7
5610 Legal Counsel	60,000.00	60,000.00	24,194.58	0.00	0.00	35,805.42	40.3
5615 Financial Audit-Consulting	17,000.00	17,000.00	17,225.00	0.00	0.00	-225.00	101.3
5620 Outsource Financial Consultant	60,000.00	60,000.00	15,000.00	0.00	0.00	45,000.00	25.0
5670 Other Professional Services	35,000.00	35,000.00	21,316.99	3,049.30	0.00	13,683.01	60.9
6010 Equipment	2,000.00	2,000.00	502.60	125.65	0.00	1,497.40	25.1
6025 Soft ware	15,000.00	15,000.00	4,140.00	0.00	0.00	10,860.00	27.6
ADMINISTRATION	957,700.00	957,700.00	509,594.07	138,054.70	0.00	448,105.93	53.2
Dept: 20 RECREATION							

REVENUE/EXPENDITURE REPORT

Rossmoor Community

For the Period: 7/1/2021 to 12/31/2021		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 20 RECREATION								
5017	Community Events	39,500.00	39,500.00	48,576.45	12,405.44	0.00	-9,076.45	123.0
RECREATION		39,500.00	39,500.00	48,576.45	12,405.44	0.00	-9,076.45	123.0
Dept: 30 ROSSMOOR PARK								
5018	Janitorial Supplies	6,000.00	6,000.00	2,863.12	0.00	0.00	3,136.88	47.7
5022	Utilities	12,500.00	12,500.00	4,951.78	759.72	0.00	7,548.22	39.6
5023	Water	28,000.00	28,000.00	27,149.00	3,934.69	0.00	851.00	97.0
5025	SECURED PROP TAX	1,150.00	1,150.00	1,048.06	524.03	0.00	101.94	91.1
5030	Vehicle Maintenance	1,000.00	1,000.00	1,130.81	0.00	0.00	-130.81	113.1
5032	Building & Grounds-Maintenance	30,000.00	30,000.00	4,535.22	0.00	0.00	25,464.78	15.1
5034	Alarm Systems	850.00	850.00	513.88	0.00	0.00	336.12	60.5
5045	Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051	Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5052	Minor Facility Repairs	500.00	500.00	1,034.27	0.00	0.00	-534.27	206.9
5655	Landscape Maintenance	27,000.00	27,000.00	18,490.48	3,610.49	0.00	8,509.52	68.5
6005	Buildings and Improvements	155,000.00	155,000.00	16,909.36	0.00	0.00	138,090.64	10.9
ROSSMOOR PARK		263,000.00	263,000.00	78,625.78	8,828.93	0.00	184,374.22	29.9
Dept: 40 MONTECITO CENTER								
5018	Janitorial Supplies	6,000.00	6,000.00	2,820.06	0.00	0.00	3,179.94	47.0
5022	Utilities	2,000.00	2,000.00	788.31	216.99	0.00	1,211.69	39.4
5023	Water	2,250.00	2,250.00	1,381.05	0.00	0.00	868.95	61.4
5025	SECURED PROP TAX	1,000.00	1,000.00	880.14	440.07	0.00	119.86	88.0
5030	Vehicle Maintenance	500.00	500.00	549.90	0.00	0.00	-49.90	110.0
5032	Building & Grounds-Maintenance	8,000.00	8,000.00	350.00	0.00	0.00	7,650.00	4.4
5034	Alarm Systems	650.00	650.00	0.00	0.00	0.00	650.00	0.0
5045	Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5052	Minor Facility Repairs	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5655	Landscape Maintenance	3,000.00	3,000.00	3,880.98	401.15	0.00	-880.98	129.4
MONTECITO CENTER		24,400.00	24,400.00	10,650.44	1,058.21	0.00	13,749.56	43.6
Dept: 50 RUSH PARK								
5018	Janitorial Supplies	6,000.00	6,000.00	2,824.38	0.00	0.00	3,175.62	47.1
5022	Utilities	23,000.00	23,000.00	13,635.43	1,535.07	0.00	9,364.57	59.3
5023	Water	42,000.00	42,000.00	29,687.34	1,731.58	0.00	12,312.66	70.7
5025	SECURED PROP TAX	4,200.00	4,200.00	4,010.96	2,005.48	0.00	189.04	95.5
5030	Vehicle Maintenance	1,000.00	1,000.00	1,323.53	0.00	0.00	-323.53	132.4
5032	Building & Grounds-Maintenance	40,000.00	40,000.00	9,102.79	3,216.50	0.00	30,897.21	22.8
5034	Alarm Systems	800.00	800.00	0.00	0.00	0.00	800.00	0.0
5045	Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051	Equipment Rental	500.00	500.00	1,259.38	0.00	0.00	-759.38	251.9
5052	Minor Facility Repairs	500.00	500.00	300.00	0.00	0.00	200.00	60.0
5655	Landscape Maintenance	2,700.00	27,000.00	16,965.82	3,550.49	0.00	10,034.18	62.8
6005	Buildings and Improvements	0.00	0.00	25,359.00	0.00	0.00	-25,359.00	0.0
6010	Equipment	0.00	0.00	14,793.15	0.00	0.00	-14,793.15	0.0
RUSH PARK		121,200.00	145,500.00	119,261.78	12,039.12	0.00	26,238.22	82.0
Dept: 60 STREET LIGHTING								
5650	Lighting and Maintenance	100,000.00	100,000.00	51,795.46	8,659.87	0.00	48,204.54	51.8
STREET LIGHTING		100,000.00	100,000.00	51,795.46	8,659.87	0.00	48,204.54	51.8
Dept: 65 ROSSMOOR WALL								
5032	Building & Grounds-Maintenance	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
ROSSMOOR WALL		1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
Dept: 70 STREET SWEEPING								
5642	Street Sweeping	65,000.00	65,000.00	27,132.26	1,584.13	0.00	37,867.74	41.7
STREET SWEEPING		65,000.00	65,000.00	27,132.26	1,584.13	0.00	37,867.74	41.7
Dept: 80 PARKWAY TREES								

REVENUE/EXPENDITURE REPORT

Rossmoor Community

For the Period: 7/1/2021 to 12/31/2021

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 80 PARKWAY TREES							
5017 Community Events	1,500.00	1,500.00	78.00	0.00	0.00	1,422.00	5.2
5658 Tree Trimming	120,500.00	120,500.00	148,974.00	9,191.00	0.00	-28,474.00	123.6
5660 TREE REMOVAL	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.0
6015 Trees	45,000.00	45,000.00	23,540.00	17,272.00	0.00	21,460.00	52.3
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PARKWAY TREES	170,000.00	170,000.00	172,592.00	26,463.00	0.00	-2,592.00	101.5
Dept: 90 MINI-PARKS AND MEDIANS							
5022 Utilities	500.00	500.00	288.26	54.77	0.00	211.74	57.7
5023 Water	6,000.00	6,000.00	5,880.80	1,200.39	0.00	119.20	98.0
5032 Building & Grounds-Maintenance	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.0
5045 Miscellaneous Expenditures	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5051 Equipment Rental	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5052 Minor Facility Repairs	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5655 Landscape Maintenance	3,000.00	3,000.00	1,633.37	400.91	0.00	1,366.63	54.4
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MINI-PARKS AND MEDIANS	11,800.00	11,800.00	7,802.43	1,656.07	0.00	3,997.57	66.1
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Expenditures	1,753,600.00	1,777,900.00	1,026,030.67	210,749.47	0.00	751,869.33	57.7
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Net Effect for GENERAL FUND	142,300.00	118,000.00	-15,605.04	395,534.06	0.00	133,605.04	-13.2
Change in Fund Balance:			-15,605.04				
<hr/>							
Grand Total Net Effect:	142,300.00	118,000.00	-15,605.04	395,534.06	0.00	133,605.04	

EXPLANATION OF PROPOSED FY 2021-2022 MID-YEAR BUDGET ADJUSTMENTS

Expenditure Accounts

Account	Item	Explanation
10-10-4000	Board of Directors Compensation	A mid-year adjustment of \$7,000 is proposed. As previously reported, this overage is due to the numerous town hall meetings, public forums, and special meetings held during the last six months. These were attributed to the street sweeping schedule change, local control forums, ethnic studies forums, waste and recycling meetings, etc.
10-10-4003	Overtime	A mid-year adjustment of \$8,000 is proposed. This amount will be offset by the sponsorships and donations received (10-00-3504) for special events. During the COVID period, overtime was reduced to \$1500. However, due to the large number of special events this summer, the General Manager approved staff overtime for those events. In addition, staffing has been a challenge due to COVID with some staff off ill or needing family leave. Because of the difficulty in covering the day-to-day operations and assignments that needed to be completed, overtime was warranted and necessary.
10-10-5004	Membership and Dues	A mid-year adjustment of \$1,800 is proposed. There was a raise in membership dues by CSDA and LAFCO and will be appropriately budgeted in the FY 2022-23.
10-10-5010	Publications and Legal Notices	A mid-year adjustment of \$1,500 is proposed. This increase was due to ordinance changes, bid notices, and public hearing notices in local publications.
10-10-5012	Printing	A mid-year adjustment of \$1,500 is proposed. This amount is for marketing material for the change in street sweeping schedule.
10-10-5045	Miscellaneous Expenditures	A mid-year adjustment of \$80,000 is proposed. The \$70,000 Senior Meal Gap Program gift cards appear in this account. This is offset by the \$70,000 in revenue received by the County for the Senior Meal Gap Program grant that appears in 10-00-5300. Another \$10,000 is for FEMA related expenses that will be reimbursed.
10-10-5046	Bank Service Charges	A mid-year adjustment of \$1,500 is proposed. The credit card platform is being used almost exclusively for registration and facility rentals. Overage is attributed to the service fee being charged to the District for credit/debit card payments from facility users by LADCO which is the processing platform used by RecDesk. In the effort to reduce cash handling, increased usage of credit/debit cards by patrons has increased substantially. An evaluation of how to reduce the fee through another platform if allowed through RecDesk is being looked into; and whether to incorporate the convenience fee into the usage fee or pass the fee on directly to the patron will be considered when reviewing facility usage fees in the future.
10-20-5017	Community Events	A mid-year adjustment of \$15,500 is proposed. The budgeted amount is \$39,500; \$48,576 has been spent; therefore, there is an overage of \$9,076. These expenditures were designated for the Family Foodie Festivals and the Winter Festival. The overage will be completely offset by sponsorship revenue. These additional funds will provide seed money to begin the process for the FY 2022-2023 special community events.
10-30-5023	Rossmoor Park – Water	A mid-year adjustment of \$15,000 is proposed. Water at Rossmoor Park is well over budget. An audit has been conducted by our water supplier and there are no leakage

Account	Item	Explanation
		concerns. However, due to the COVID pandemic, staff had been washing playgrounds, courts, etc. more often. We also determined that we were over-watering during the summer months and will make adjustments to curtail the use of water in the upcoming year. Additionally, there were a few main line breaks that resulted in a significant loss of water. These were repaired. Water rates have also increased.
10-50-5023	Rush Park - Water	A mid-year adjustment of \$8,000 is proposed. Due to increased water rates and water usage, it is anticipated that the \$42,000 budgeted amount will need to be supplemented. Every effort will be made to reduce the amount of water used.
10-10-5030 10-30-5030 10-40-5030 10-50-5030	Vehicle Maintenance	A mid-year adjustment of \$2,500 is proposed: <i>10-10-5030 - \$0 (subject to change)</i> <i>10-30-5030 - \$500</i> <i>10-40-5030 - \$1,000</i> <i>10-50-5030 - \$1,000</i> The overage is due to body work that was done on the District trucks. The body shop was paid in full by the District and CJPIA will reimburse the District, less the deductible. Other unforeseen out-of-warranty work was done to the electric utility cart.
10-50-5655	Landscape Maintenance	A mid-year adjustment of \$3,000 is proposed. This amount is requested, in addition to the \$27,000 for the BrightView contract. Additional services were rendered for seeding of the grass and enhanced flowerbeds.
10-50-6005	Building and Improvements	A mid-year adjustment of \$41,000 is proposed. This money has been moved from the grant funding to pay for the electrical upgrades and labor for the Rush Park Auditorium audio-visual system. Playground modifications are also included.
10-50-6010	Equipment	A mid-year adjustment of \$49,000 is proposed. This amount has been moved from the grant funding to provide for the purchase of audio-visual equipment for the Rush Park Auditorium.
10-70-5642	Street Sweeping	A mid-year adjustment of \$15,000 is proposed. The County of Orange has approved a reimbursement of up to \$80,000 for our new street sweeping schedule. This adjustment will increase our budget to \$80,000.
10-80-5656	Tree Trimming	A mid-year adjustment of \$20,000 is proposed. We are over budget in tree trimming due to unanticipated trimming and removal of a number of park and parkway trees for safety reasons. We are taking a proactive aggressive approach to minimize potential liability. Rossmoor has an aging urban forest in many areas and we are addressing these areas. Staff is concentrating on park trees due to the large number of visitors at our parks. The adjustment amount will provide the funds necessary to accommodate trimmings, removals, and plantings. Overall, the tree budget increase will be sufficient.
10-90-5023	Mini Parks and Medians - Water	A mid-year adjustment of \$4,200 is proposed. This is again due to increased rates and water usage. Staff is working diligently to control water usage in the next five months.

Revenue Accounts

Account	Item	Explanation
10-00-3250	FEMA Grant Covid 19	A mid-year adjustment of \$28,000 is proposed. This amount is being requested since the District received a \$47,000 grant reimbursement from CSDA.
10-00-3404	Tennis Court Reservations	A mid-year adjustment of \$30,000 is proposed. Our court reservations are at 113.8%, therefore it is anticipated that our revenue will be well over the \$45,000 budgeted amount.
10-00-3412	Montecito Building Rental	A mid-year adjustment of \$12,000 is proposed. Montecito Center building rentals have increased.
10-00-3500	Miscellaneous Revenue	A mid-year adjustment of \$100,000 is proposed. This includes the \$70,000 Senior Meal Gap Program grant that was received from the County of Orange. In addition, a \$10,000 from GOND Church and \$16,000 from Calvary Church to supplement the purchase of the audio-visual equipment in the Rush Park Auditorium.
10-00-33504	Sponsorships	A mid-year adjustment of \$10,000 is proposed. Sponsorships for the Family Foodie Festivals and Winter Festival continue to be provided. It is anticipated the additional \$10,000 will be secured by the end of the fiscal year.

RESOLUTION NO. 22-03-08-02

A RESULTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE MID-YEAR AMENDED BUDGET REVENUE AND EXPENDITURES TOTAL AMOUNT FOR THE FISCAL YEAR 2021-2022

WHEREAS, the Rossmoor Community Services District Budget Committee did discuss and recommend approval of the District’s Fiscal Year 2021-2022 Amended Budget at its Committee Meeting on February 24, 2022;

WHEREAS, the Rossmoor Community Services District Board of Directors did discuss and approve the District’s Fiscal Year 2021-2022 Mid-Year Amended Budget at its Regular Meeting on March 8, 2022;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Rossmoor Community Services District that it hereby establishes the Mid-Year Amended Budget Revenue and Expenditure Totals, by Fund, in the amounts specified in Attachment A for the Fiscal Year 2021-2022.

PASSED, APPROVED, AND ADOPTED this 8th day of March 2022.

AYES:

NOES:

ABSTAIN:

ABSENT:

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

Jeffrey Rips, President

ATTEST:

Joe Mendoza, Secretary
Rossmoor Community Services District

FISCAL YEAR 2021-2022 AMENDED BUDGET

ANNUAL BUDGET REVENUE AND EXPENDITURE TOTALS AMOUNT SUMMARY

TOTAL FUND REVENUES

FUND 10 \$2,075,900

TOTAL REVENUE FUNDS \$2,075,900

TOTAL FUND EXPENDITURES

FUND 10 \$1,059,000

FUND 20 \$ 55,000

FUND 30 \$ 221,500

FUND 40 \$ 25,400

FUND 50 \$ 248,500

FUND 60 \$ 100,000

FUND 65 \$ 1,000

FUND 70 \$ 80,000

FUND 80 \$ 190,000

FUND 90 \$ 16,000

TOTAL EXPENDITURES FUNDS \$1,996,400

Rossmoor Community Services District

Policy

No. 3020

BUDGET PREPARATION, ADOPTION AND REVISION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-2

Date: February 24, 2022

To: Budget Committee
Mark Nitikman, Chair
Jeffrey Rips

From: General Manager Joe Mendoza

Subject: DISCUSSION REGARDING FY 2021-2022 MID-YEAR ADJUSTMENTS TO CAPITAL IMPROVEMENT PROJECTS LIST

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Budget Committee review the recommendations of the Capital Improvement Projects (CIP) Committee regarding FY 2021-2022 Mid-Year Budget Adjustments; and make recommendations to the RCSD Board of Directors at their March 8, 2022 meeting.

INFORMATION

The RCSD CIP Committee will meet on Tuesday, February 22, 2022. Members of the CIP Committee are Director Jeffrey Barke (Chair) and Director Tony DeMarco. President Jeffrey Rips will represent Director DeMarco who has a schedule conflict and will be unable to attend the meeting.

Attached for your information is the agenda packet for the CIP Committee meeting. At the time this report was being written, the CIP Committee had not yet met. Therefore, the General Manager will provide a verbal report to the Budget Committee on the CIP Committee's recommendations.

ATTACHMENTS

1. RCSD CIP Committee Meeting Agenda Packet – February 22, 2022

AGENDA

ROSSMOOR COMMUNITY SERVICES DISTRICT

CIP COMMITTEE MEETING

RUSH PARK
West Room
3001 Blume Drive
Rossmoor, CA 90720

**Tuesday, February 22, 2022
7 p.m.**

A. ORGANIZATION

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

B. PUBLIC FORUM

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

C. REGULAR CALENDAR

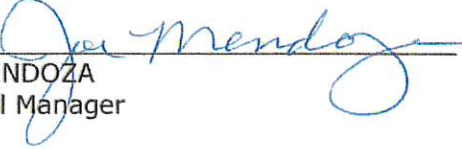
1. REVIEW OF FY 2021-2022 COMPLETED CAPITAL PROJECTS
2. DISCUSSION REGARDING FY 2022-2023 POSSIBLE CAPITAL PROJECTS FOR CONSIDERATION

D. ADJOURNMENT

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the February 22, 2022, 7:00 p.m. CIP Committee Meeting of the Rossmoor Community Services District was posted at least 48 hours prior to the time of the meeting.

ATTEST:



JOE MENDOZA
General Manager

Date: February 17, 2022

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-1

Date: February 22, 2022
To: CIP Committee
Jeffrey Barke, Chair
Tony DeMarco
From: General Manager Joe Mendoza
Subject: REVIEW OF FY 2021-2022 COMPLETED CAPITAL PROJECTS

RECOMMENDATION

It is recommended that the CIP Committee review the FY 2021-2022 completed capital improvement projects (CIP) and their associated costs.

INFORMATION

The total for FY 2021-2022 capital improvement projects is an estimated \$86,500. These projects include the following:

Rossmoor Park

1. Carpet replaced with luxury vinyl tile (LVT) flooring in the community room: \$9,000
2. Patching, resurfacing, and painting of the asphalt parking areas surrounding the park: \$4,000

Rush Park

1. Addition of audio visual equipment and lighting upgrades in the Auditorium: \$51,000
2. Patching and repairing of the rubberized playground surface: \$7,500
3. Replacement of two HVAC units at the Administration Office: \$15,000

These costs (\$86,500) are being submitted for reimbursement through the State of California Parks Prop 68 Per Capita Grant. The Rossmoor Community Services District (RCSD) has been allocated \$185,000 for rehabilitation, creation, and improvements to our facilities. For FY 2019-2020, the Rush Park parking lot was resurfaced, slurried and striped (\$35,000) and will be submitted for reimbursement. The grant process was announced to run from July 1, 2018 to June 30, 2022. However, because of COVID, the process end date is being extended to March 31, 2024. Therefore, other capital projects for FY 2022-2023 could be considered for the balance of the grant, approximately \$63,500.

ATTACHMENTS

1. Policy No. 3020 Budget Preparation, Adoption and Revision
2. Policy No. 3021 Budgetary Control

Rossmoor Community Services District**Policy****No. 3020****BUDGET PREPARATION, ADOPTION AND REVISION**

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

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

Rossmoor Community Services District**Policy****No. 3021****BUDGETARY CONTROL**

3021.10 Budgetary Control: This policy shall serve as the budget control document for the District and shall govern the movement of funds within the budget.

3021.20 Budget Elements: The District's expense budget is structured upon Funds, Departments and Departmental account classes which currently include Salaries and Benefits, Operations and Maintenance, Contract Services and Capital Expenditures. Each of these elements contains enumerated line items of expense.

3021.30 Budget Control Points: Movement or transfer of funds is controlled as follows:

3021.31 Movement or Transfer of Budgeted Amounts Between Funds or Between Departments: Board approval by Resolution is required for this transaction.

3021.32 Transfer of Budgeted Amounts Between and Among Line Items Within a Department: The General Manager has the authority, in accordance with Policy No. 2000.80, to expend funds in accordance with the latest approved Budget. Line Item Transfers within a Department budget shall not exceed \$5,000 without Board approval.

3021.40 Budget Preparation, Adoption and Revision: Budget preparation, adoption, and revision are governed by Policy No. 3020 Budget Preparation, Adoption and Revision.

3021.50 Expenditure/Purchasing Limits: Expenditure/purchasing limits (\$5,000) and control are governed by Policy No. 3050 District Expenditure, Purchasing, Bidding and Contracting Limits.

Adopted: October 9, 2007
Amended: February 14, 2017

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-2

Date: February 22, 2022

To: CIP Committee
Jeffrey Barke, Chair
Tony DeMarco

From: General Manager Joe Mendoza

Subject: DISCUSSION REGARDING FY 2022-2023 POSSIBLE CAPITAL PROJECTS FOR CONSIDERATION

RECOMMENDATION

It is recommended that the CIP Committee:

1. Review possible capital improvement projects (CIP) for FY 2022-2023 and their associated costs; and
2. Direct staff to research and prepare detailed capital improvement project information for FY 2022-2023, to be considered at the April 7, 2022 CIP Committee meeting.

INFORMATION

The list below is a compilation of deferred maintenance projects and possible enhancements to the Rossmoor Community Services District (RCSD) that have been discussed at Board meetings and by District staff:

1. Rush Park Site B Canopy: This project has been architecturally designed and is ready for submittal to the County of Orange Public Works for approval. The cost for the picnic area and canopy would be approximately \$50,000. This project qualifies for the Prop 68 Per Capita Grant reimbursement.
2. Pickleball Court(s): To convert one tennis court at Rossmoor Park into four pickleball courts, would cost \$15,000. To build one brand new pickleball court would cost approximately \$35,000-\$45,000. That advantage of using an existing tennis court is that the court would already have the cement pad, lighting, and ADA accessibility. This project qualifies for the Prop 68 Per Capita Grant reimbursement.
3. Rush Park Auditorium Carpet Replacement: Replacing the carpet in the Auditorium with a combination of LVT and carpet would cost approximately \$50,000. This project qualifies for the Prop 68 Per Capita Grant reimbursement.
4. Handball Courts: The addition of cement slabs at Rossmoor and Rush Parks to facilitate a handball court wall would be approximately \$25,000. These additions would be heavily utilized by the youth who frequent the parks, as well as by the afterschool and day camp programs. This project qualifies for the Prop 68 Per Capita Grant reimbursement.

Consideration may also be given to researching the addition of a community garden in Rossmoor for a future budget cycle.

The Rossmoor Community Services District has been allocated \$185,000 for rehabilitation, creation, and improvements to our facilities through the State of California Parks Prop 68 Per Capita Grant. Please note the following:

1. FY 2019-2020 project to be submitted for reimbursement: Rush Park parking lot (\$35,000)
2. FY 2021-2022 projects identified in the previous report (C-1) will be submitted for reimbursement (\$86,500)
3. FY 2022-2023 projects being considered could also qualify for reimbursement up to the remaining balance still available of approximately \$63,500.

The CIP Committee will meet again on April 7, 2022 to determine final recommendations for possible FY 2022-2023 capital improvement projects. The final recommendations will be presented to the Budget Committee at their April 19, 2022 meeting for the FY 2022-2023 budget.

ATTACHMENTS

None