

AGENDA

ROSSMOOR COMMUNITY SERVICES DISTRICT

BUDGET COMMITTEE MEETING

RUSH PARK
Auditorium
3001 Blume Drive
Rossmoor, CA 90720

Tuesday, April 26, 2022
7 p.m.

A. ORGANIZATION

1. CALL TO ORDER: 7 p.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

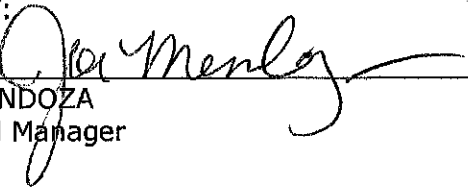
1. DISCUSSION WITH THE GENERAL MANAGER AND ACCOUNTING CONSULTANT REGARDING FY 2021-2022 ESTIMATE TO CLOSE AND FY 2022-2023 PRELIMINARY BUDGET
2. CONSIDERATION OF CAPITAL IMPROVEMENT PROJECTS FOR FY 2022-2023
3. DISCUSSION REGARDING EMPLOYEE SALARY SURVEY

D. ADJOURNMENT

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the April 26, 2022, 7 p.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: 4/22/2022

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-1

Date: April 26, 2022

To: Budget Committee
Director Mark Nitikman, Chair
Director Jeffrey Rips

From: General Manager Joe Mendoza
Accounting Consultant Kenneth Pun

Subject: DISCUSSION WITH GENERAL MANAGER AND ACCOUNTANT REGARDING FY 2021-2022 ESTIMATE TO CLOSE AND FY 2022-2023 PRELIMINARY BUDGET

RECOMMENDATION

It is recommended that the Budget Committee review the Rossmoor Community Services District's (RCSD) FY 2021-2022 Estimate to Close and the FY 2022-2023 Preliminary Budget and make their recommendations to the Rossmoor Community Services District (RCSD) Board of Directors.

INFORMATION

As required by RCSD Board Policy No. 3020, the General Manager has formulated the FY 2022-2023 Preliminary Budget, including the FY 2021-2022 Estimate to Close (ETC) for review by the Budget Committee.

This year, the District's Estimate to Close for FY 2021-2022 is projected at \$2,012,926 in revenue over \$1,746,808 in expenditures with a remaining \$266,118 to be added to reserves. This will increase the District's Beginning Fund Balance for FY 2022-2023 to \$1,550,018.

The Apportionments Comparison (Attachment 1) indicates a deficit difference between FY 2020-2021 and FY 2021-2022. However, these are to date figures so there are three months that have not been entered. It is anticipated that the District will receive another approximately \$80,000 in tax increments.

In summary, the District has maintained a healthy fiscal position. It is recommended that a 4% CPI increase be awarded to staff (excluding the General Manager). This would cost the District \$16,177 (see Attachment 2). The General Manager's salary increase is determined by the RCSD Board of Directors and is not included in the CPI calculation.

The FY 2022-2023 Preliminary Budget is presented as a conservative, balanced budget. The District is rebounding from the aftermath of the pandemic and revenue from facility rentals and long-term users is increasing. The FY 2022-2023 preliminary budget has been prepared to the best of our ability based on the information we have to date. If adjustments are needed as we progress, we will be prepared to address challenges that may arise.

ATTACHMENTS

1. FY 2020-2021/FY 2021-2022 Apportionments Comparison
2. FY 2022-2023 Proposed Salary Plan
3. FY 2022-2023 Preliminary Budget
4. FY 2022-2023 Preliminary Budget Highlights
5. Policy No. 3020 Budget Preparation, Adoption and Revision

APPORTIONMENTS COMPARISON

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

	FY 20-21 vs FY 21-22						%
	FY 17/18	FY 18/19	FY 19-20	FY 20-21	FY 21-22	DIFFERENCE	
TOTALS	\$1,659,881.73	\$1,722,203.17	\$1,636,199.21	\$1,480,588.14	\$1,471,735.95	-\$8,852.19	-0.54%
SUPP TAX 1985 #1	\$916.56	\$472.74	\$613.65	\$484.93	\$649.75	\$164.82	33.99%
SECURED PY TAX #1	\$1,081.18	\$1,178.98	\$1,101.98	\$1,872.54	\$1,561.83	-\$310.71	-16.59%
SECURED PY PENALTIES #1	\$158.83	\$182.82	\$159.91	\$246.92	\$282.83	\$35.91	14.54%
MONTH OF AUGUST	\$2,156.57	\$1,834.54	\$1,875.54	\$2,604.39	\$2,494.41	-\$109.98	-4.22%
SUPP TAX 1985 #2	\$912.45	\$635.52	\$796.16	\$363.97	\$198.44	-\$165.53	-45.48%
SECURED PY TAX #2	\$1,823.18	\$2,438.45	\$2,335.96	\$2,136.34	\$2,320.28	\$183.94	8.61%
SECURED PY PENALTIES #2	\$305.16	\$429.67	\$413.62	\$343.91	\$685.91	\$342.00	99.44%
UNSECURED COLLECT #1	\$26,984.09	\$23,071.97	\$22,030.17	\$19,572.24	\$23,780.09	\$4,207.85	21.50%
MONTH OF SEPTEMBER	\$30,024.88	\$26,575.61	\$25,575.91	\$22,416.46	\$26,984.72	\$4,568.26	20.38%
SUPP TAX 1985 #3	\$4,460.10	\$3,467.86	\$2,335.21	\$1,641.55	\$2,331.11	\$689.56	42.01%
SECURED PY TAX #3	\$1,366.74	\$742.18	\$1,579.08	\$1,962.31	\$1,475.05	-\$487.26	-24.83%
SECURED PY PENALTIES #3	\$235.58	\$140.64	\$335.93	\$343.91	\$302.18	-\$41.73	-12.13%
MONTH OF OCTOBER	\$6,062.42	\$4,350.68	\$4,250.22	\$3,947.77	\$4,108.34	\$160.57	4.07%
SUPP TAX 1985 #4	\$2,905.10	\$2,856.62	\$1,508.37	\$2,165.43	\$2,248.12	\$82.69	3.82%
SECURED PY TAX #4	\$514.17	\$622.09	\$1,074.02	\$1,254.90	\$1,151.39	-\$151.51	-12.07%
SECURED PY PENALTIES #4	\$120.32	\$160.65	\$224.00	\$263.82	\$270.49	\$6.67	2.53%
SECURED COLL PAID #1	\$181,046.29	\$179,663.96	\$116,476.62	\$82,881.72	\$95,441.03	\$12,559.31	15.15%
SECURED COLL TAX #2	\$130,885.24	\$134,452.20	\$160,322.51	\$165,964.81	\$157,366.80	-\$8,598.01	-5.18%
MONTH OF NOVEMBER	\$315,471.12	\$317,755.52	\$279,605.52	\$252,530.68	\$256,429.83	\$3,899.15	1.54%
STATE HOX SUBVENT #1	\$1,043.89	\$1,030.85	\$1,019.37	\$1,004.15	\$997.99	-\$6.16	-0.61%
SECURED PY PENALTIES #5	\$136.63	\$137.21	\$342.94	\$167.01	\$162.43	-\$4.58	-2.74%
SECURED PY TAX PAID #5	\$461.95	\$461.09	\$1,203.14	\$869.68	\$609.55	-\$260.13	-29.91%
SECURED COLL TAX #3	\$547,613.59	\$559,316.03	\$550,840.16	\$488,719.20	\$501,861.50	\$13,142.30	2.69%
SUPPL TAX PAID 1985 #5	\$3,903.91	\$3,772.54	\$2,349.03	\$2,297.23	\$1,928.13	-\$369.10	-16.07%
MONTH OF DECEMBER	\$553,159.97	\$564,717.72	\$555,754.64	\$493,057.27	\$504,561.61	\$11,504.34	2.33%
STATE HOX SUBVENT #2	\$2,435.76	\$2,405.30	\$2,378.59	\$2,343.07	\$2,328.69	-\$14.38	-0.61%
REG RAILROAD PAID #1	\$81.54	\$97.99	\$96.47	\$97.04	\$111.09	\$14.05	14.48%
PUBLIC UTILITY PAID #1	\$10,030.68	\$10,811.23	\$10,649.40	\$11,485.63	\$11,185.56	-\$300.07	-2.61%
INTEREST ON UNAPPORT TAX	\$237.73	\$372.69	\$875.80	\$527.09	\$83.52	-\$443.57	-84.15%
SEC PY PENALTY #6	\$246.13	\$161.14	\$107.96	\$286.66	\$258.60	-\$28.06	-9.79%
SUPPL TAX PAID 1985 # 6	\$7,254.90	\$6,509.79	\$5,267.94	\$5,293.88	\$5,019.91	-\$273.97	-5.18%
SECURED PY TAX PAID #6	\$881.07	\$644.66	\$392.85	\$1,112.26	\$1,191.02	-\$193.24	-17.37%
SECURED COLLECT PAID #4	\$100,370.65	\$40,157.58	\$34,168.33	\$31,026.23	\$50,047.69	\$19,021.46	61.31%
UNSECURED TAX COLLECT PAID #2	\$4,180.78	\$8,740.18	\$11,419.54	\$14,960.55	\$13,982.59	-\$977.96	-6.54%
MONTH OF JANUARY	\$125,719.24	\$69,900.56	\$65,356.88	\$67,132.41	\$83,936.67	\$16,804.26	25.03%
SECURED PY PENALTY PAID #7	\$157.49	\$92.49	\$138.58	\$111.73	\$118.45	\$6.72	6.01%
SECURED PY TAX PAID #7	\$456.39	\$302.42	\$429.69	\$440.87	\$390.30	-\$50.57	-11.47%
SUPPL TAX PAID 1985 #7	\$1,983.46	\$1,323.73	\$1,515.68	\$1,102.79	\$1,917.03	\$814.24	73.83%
MONTH OF FEBRUARY	\$2,597.34	\$1,718.64	\$2,083.95	\$1,655.39	\$2,425.78	\$770.39	46.54%
SECURED PY PENALTY PAID #8	\$239.65	\$128.83	\$126.81	\$153.61	\$134.42	-\$19.19	-12.49%
SECURED COLLECT PAID #5	\$117,248.35	\$114,350.20	\$115,389.60	\$104,480.43	\$103,725.32	-\$755.11	-0.72%
SECURED PY TAX PAID #8	\$584.07	\$307.63	\$414.99	\$533.63	\$362.00	-\$171.63	-32.16%
SUPPL TAX PAID 1985 #8	\$1,806.93	\$1,947.28	\$1,951.19	\$1,912.81	\$2,211.25	\$298.44	15.60%
MONTH OF MARCH	\$119,879.00	\$116,733.94	\$117,882.59	\$107,080.48	\$106,432.99	-\$647.49	-0.60%
SECURED PY PAID #9	\$844.81	\$373.59	\$219.08	\$771.39	\$337.12	-\$434.27	-56.30%
SUPPL TAX PAID 1985 #9	\$2,929.70	\$3,839.01	\$1,805.67	\$2,309.85	\$2,138.67	-\$171.18	-7.41%
SECURED PY PENALTIES #9	\$418.16	\$159.50	\$83.12	\$1,184.70	\$122.26	-\$1,062.44	-89.68%
SECURED COLLECT PAID #6	\$440,776.19	\$549,104.28	\$516,742.37	\$442,512.29	\$481,763.55	\$39,251.26	8.87%
MONTH OF APRIL	\$444,968.86	\$553,476.38	\$518,850.24	\$446,778.23	\$484,361.60	\$37,583.37	8.41%
SUPP TAX PAID 1985 #10	\$3,761.57	\$4,657.52	\$4,079.44	\$4,232.96	\$4,232.96	-\$4,232.96	-100.00%
STATE HOX SUBVENTION PAID #3	\$2,435.74	\$2,405.31	\$2,378.58	\$2,343.06	\$2,343.06	-\$2,343.06	-100.00%
SECURED PY TAX PAID #10	\$372.10	\$349.05	\$256.99	\$707.60	\$707.60	-\$707.60	-100.00%
SEC PY PENALTIES #10	\$223.33	\$162.26	\$115.88	\$264.77	\$264.77	-\$264.77	-100.00%
PUBLIC UTILITY PAID #2	\$9,062.07	\$10,054.27	\$10,098.98	\$10,993.04	\$10,993.04	-\$10,993.04	-100.00%
REG RAILROAD PAID #2	\$81.55	\$98.24	\$16.53	\$73.86	\$73.86	-\$73.86	-100.00%
SECURED COLLECT PAID #7	\$17,298.91	\$21,129.33	\$16,831.40	\$35,418.26	\$35,418.26	-\$35,418.26	-100.00%
MONTH OF MAY	\$33,235.27	\$38,855.98	\$33,777.80	\$54,033.55	\$0.00	-\$54,033.55	-100.00%
SUPPL TAX PAID 1985 #11	\$1,905.30	\$1,775.56	\$649.66	\$1,413.61	\$1,413.61	-\$1,413.61	-100.00%
STATE HOX SUBVENT PAID #4	\$1,043.91	\$1,030.86	\$1,019.39	\$1,004.17	\$1,004.17	-\$1,004.17	-100.00%
SECURED PY TAX PAID #11	\$287.01	\$309.35	\$540.70	\$402.16	\$402.16	-\$402.16	-100.00%
SEC PY PENALTY PAID #11	\$124.98	\$111.54	\$105.20	\$173.39	\$173.39	-\$173.39	-100.00%
Timber Yield Tax State	\$0.16	\$0.00	\$0.01	\$0.01	\$0.01	-\$0.01	-100.00%
UNSEC PY TAX COLLECT PAID	\$532.17	\$410.06	\$316.97	\$539.00	\$539.00	-\$539.00	-100.00%
UNSECURED 3RD COLL PAID	\$6,944.73	\$6,216.92	\$6,749.23	\$6,390.13	\$6,390.13	-\$6,390.13	-100.00%
INTEREST ON UNAPPORT TAXES	\$1,027.16	\$0.00	\$1,179.72	\$553.47	\$553.47	-\$553.47	-100.00%
MONTH OF JUNE	\$11,865.42	\$9,854.29	\$10,560.88	\$10,475.94	\$0.00	-\$10,475.94	-100.00%
SUPP TAX 1985 #12	\$4,640.44	\$3,501.63	\$3,691.46	\$3,470.68	\$3,470.68	-\$3,470.68	-100.00%
INTEREST ON UNAPPORT TAXES	\$0.00	\$1,237.11	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
SUPP TAX 1984	\$0.12	\$0.10	\$0.31	\$0.60	\$0.60	-\$0.60	-100.00%
DELQ TAX SALE TEETER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
DELQ SUPP PENALTIES	\$184.22	\$212.31	\$240.09	\$344.56	\$344.56	-\$344.56	-100.00%
SECURED COLL PAID #8	\$8,575.88	\$10,244.80	\$15,419.22	\$13,252.72	\$13,252.72	-\$13,252.72	-100.00%
SEC PY PENALTY PAID #12	\$183.67	\$276.67	\$331.90	\$171.09	\$171.09	-\$171.09	-100.00%
SECURED PY TAX PAID #12	\$364.07	\$132.31	\$942.06	\$408.26	\$408.26	-\$408.26	-100.00%
DELQ SUPPL COLL PAID	\$793.24	\$824.38	\$0.00	\$1,227.66	\$1,227.66	-\$1,227.66	-100.00%
MONTH OF JULY	\$14,741.64	\$16,429.31	\$20,625.04	\$18,875.57	\$0.00	-\$18,875.57	-100.00%

**Rossmoor Community Services District
Employee Salary Plan
For the Fiscal Year 2022-2023**

SALARY PLAN FY 2022-2023							
Position	2021-2022 Current Salary		2022-2023 Midpoint Includes 4% COLA for 2022-2023		2022-2023 Recommended Salary		
	Annually	Hourly	Midpoint	Hourly Increase	Annually	Hourly Increase	Hourly
General Manager	\$ 85,000.00	n/a	\$ 85,000.00	n/a	\$ 85,000.00	n/a	n/a
Administrative Assistant	\$ 54,080.00	\$ 26.00	\$ 56,243.20	\$ 1.04	\$ 56,243.20	\$ 1.04	\$ 27.04
General Clerk	\$ 48,166.48	\$ 23.16	\$ 50,093.14	\$ 0.93	\$ 50,093.14	\$ 0.93	\$ 24.08
Account Clerk	\$ 37,440.00	\$ 18.00	\$ 38,937.60	\$ 0.72	\$ 38,937.60	\$ 0.72	\$ 18.72
Park Superintendent	\$ 60,704.29	\$ 29.18	\$ 63,132.46	\$ 1.17	\$ 63,132.46	\$ 1.17	\$ 30.35
Recreation Superintendent	\$ 55,381.04	\$ 26.63	\$ 57,596.28	\$ 1.07	\$ 57,596.28	\$ 1.07	\$ 27.69
Arborist	\$ 49,587.29	\$ 23.84	\$ 51,570.78	\$ 0.95	\$ 51,570.78	\$ 0.95	\$ 24.79
Maintenance/Recreation Assistant	\$ 34,580.81	\$ 16.63	\$ 35,964.04	\$ 0.67	\$ 35,964.04	\$ 0.67	\$ 17.30
*Maintenance/Recreation Assistant	\$ 16,430.44	\$ 16.63	\$ 17,087.66	\$ 0.67	\$ 17,087.66	\$ 0.67	\$ 17.30
*Maintenance/Recreation Assistant	\$ 16,430.44	\$ 16.63	\$ 17,087.66	\$ 0.67	\$ 17,087.66	\$ 0.67	\$ 17.30
*Maintenance/Recreation Assistant	\$ 15,808.00	\$ 16.00	\$ 16,440.32	\$ 0.64	\$ 16,440.32	\$ 0.64	\$ 16.64
*Maintenance/Recreation Assistant	\$ 15,808.00	\$ 16.00	\$ 16,440.32	\$ 0.64	\$ 16,440.32	\$ 0.64	\$ 16.64
Event/Facility Attendant	n/a	\$ 15.00		\$ -			\$ 15.00

* 1/2 Time 19 hrs. per week/988 hrs. per year

**Totals

\$ 489,416.78

\$ 505,593.46

Rossmoor Community Services District
Proposed Budget
For the Fiscal Year 2022-2023

	2020-2021			2021-2022				12-Month Projected Estimates to Close	2022-2023 Proposed Budget
	Final Budget	Actual	Favorable (Unfavorable)	Original Budget	Adjustments	Amended Budget			
Revenues:									
Property taxes	\$ 1,036,196	\$ 1,093,802	\$ 57,607	\$ 1,100,000	\$ -	\$ 1,100,000	\$ 1,100,752	\$ 1,155,000	
Street light assessments	360,000	381,240	21,240	372,000	-	372,000	375,085	386,880	
Interest on investments	16,000	4,982	(11,018)	9,600	(7,100)	2,500	2,530	3,000	
From Other Governmental Agencies	65,400	64,965	(435)	258,000	98,000	356,000	337,740	154,000	
Permit and Rental Fees	164,900	123,336	(41,564)	137,300	42,000	179,300	161,852	170,000	
Miscellaneous	37,000	34,257	(2,743)	19,000	40,000	59,000	34,967	35,000	
Total Revenues	1,679,495	1,702,582	23,087	1,895,900	172,900	2,068,800	2,012,926	1,903,880	
Expenditures:									
Administrative	781,025	904,774	(123,749)	957,700	86,300	1,044,000	941,121	1,039,412	
Recreation	39,750	16,580	23,170	39,500	15,500	55,000	64,576	60,000	
Rossmoor Park	101,910	129,456	(27,546)	263,000	(41,500)	221,500	190,310	191,050	
Montecito Center	31,660	20,680	10,980	24,400	1,000	25,400	17,149	27,400	
Rush Park	186,240	165,993	20,247	145,500	103,000	248,500	163,598	208,500	
Street Lighting	108,000	62,327	45,673	100,000	-	100,000	101,796	100,000	
Rossmoor Wall	3,700	-	3,700	1,000	-	1,000	-	1,000	
Street Sweeping	60,000	62,267	(2,267)	65,000	15,000	80,000	77,132	80,000	
Parkway Tree	166,550	175,253	(8,703)	170,000	20,000	190,000	187,592	180,000	
Mini-Parks and Median	14,500	8,304	6,196	11,800	4,200	16,000	13,534	14,000	
Total Expenditures	1,493,335	1,545,637	(52,302)	1,777,900	203,500	1,981,400	1,746,808	1,901,362	
Changes in Fund Balance	186,160	156,945	\$ (29,215)	118,001	\$ (30,600)	87,401	266,118	\$ 2,518	
Fund Balance:									
Beginning of Period	1,126,955	1,126,955		1,283,900		1,283,900	1,283,900		
End of Period	\$ 1,313,115	\$ 1,283,900		\$ 1,401,901		\$ 1,371,301	\$ 1,550,018		

**Rossmoor Community Services District
Proposed Budget
Revenues
For the Fiscal Year 2022-2023**

	2021-2022		12-Month Projected Estimates to Close	2022-2023 Proposed Budget
	Original Budget	Amended Budget		
Property Taxes				
10-00-3000 Current secured	\$ 1,020,000	\$ 1,020,000	1,021,666	\$ 1,071,000
10-00-3001 Current unsecured	34,000	34,000	35,638	35,700
10-00-3002 Prior secured	14,000	14,000	11,676	14,700
10-00-3003 Prior unsecured	3,000	3,000	3,000	3,150
10-00-3004 Delinquent property taxes	1,000	1,000	1,000	1,050
10-00-3010 Current supplemental assessment	18,000	18,000	11,772	18,900
10-00-3020 Public utility	10,000	10,000	16,000	10,500
Total property taxes	1,100,000	1,100,000	1,100,752	1,155,000
Street Light Assessment				
10-00-3105 Assessment	372,000	372,000	375,085	386,880
Interest on investments				
10-00-3200 Interest	9,600	2,500	2,530	3,000
From Other Governmental Agencies				
10-00-3001 State-Homeowners Prop. Tax Relief	4,000	4,000	4,240	4,000
10-00-3200 Prop 68 Grant Funding*	175,000	175,000	156,500	70,000
10-00-3220 Senior Meal Gap Program	-	70,000	70,000	-
10-00-3250 FEMA Grant - COVID 19	19,000	47,000	47,000	-
10-00-3305 County-Street Sweep Reimbursement	60,000	60,000	60,000	80,000
Total other governmental agencies	258,000	356,000	337,740	154,000
Permit and Rental Fees				
10-00-3404 Tennis Reservations	45,000	75,000	76,202	69,700
10-00-3405 Wall Rental	300	300	309	300
10-00-3406 Ball Field Reservation	12,000	12,000	11,001	20,000
10-00-3407 Tree Trim	5,000	5,000	264	5,000
10-00-3410 Rossmoor Building Rental	10,000	10,000	2,250	5,000
10-00-3412 Montecito Building Rental	15,000	27,000	26,680	20,000
10-00-3414 Rush Building Rental	50,000	50,000	45,146	50,000
Total permit and rental fees	137,300	179,300	161,852	170,000
Miscellaneous Revenues				
10-00-3500 Miscellaneous	5,000	35,000	18,717	10,000
10-00-3504 Sponsorship	14,000	24,000	16,250	25,000
Total miscellaneous revenues	19,000	59,000	34,967	35,000
Total revenues	\$ 1,895,900	\$ 2,068,800	\$ 2,012,926	\$ 1,903,880

\$70,000 carryover for Prop 68 is for CIP – Rossmoor Park Shelter, Flooring at Rush Park Auditorium, Pickle Ball court at Rossmoor Park.

**Rossmoor Community Services District
Proposed Budget
Department 10 - Administrative Services
For the Fiscal Year 2022-2023**

		2021-2022			2022-2023
		Original Budget	Amended Budget	12-Month Projected Estimates to Close	Proposed Budget
Salaries and Benefits					
10-10-4000	Board of Directors' Compensation	\$ 9,000	\$ 16,000	14,558	\$ 11,000
10-10-4001	Part-time	64,272	64,272	59,738	67,056
10-10-4003	Overtime	1,500	9,500	9,546	10,000
10-10-4006	Salaries - Administrative	220,560	205,560	175,797	230,274
10-10-4008	Salaries - Parks and Recreation	116,085	116,085	111,752	156,693
10-10-4009	Salaries - Tree	84,168	84,168	53,438	51,571
10-10-4007	Mileage Reimbursement	1,500	1,500	1,509	2,000
10-10-4010	Workers' Compensation Insurance	18,500	18,500	18,840	20,000
10-10-4011	Medical Insurance	85,000	85,000	73,942	80,000
10-10-4015	Federal Payroll Taxes	48,415	48,415	51,448	51,718
Total salaries and benefits		649,000	649,000	570,568	680,312
Operations and Maintenances					
10-10-5002	Insurance - Liability	35,000	35,000	34,615	35,000
10-10-5004	Membership & Dues	7,200	9,000	8,869	9,500
10-10-5006	Travel & Meetings	2,500	2,500	644	2,500
10-10-5007	Board Meeting Televised	20,000	20,000	20,331	22,000
10-10-5008	Gaoline	-	-	-	1,800
10-10-5010	Publications & Legal Notice	6,500	8,000	7,393	7,500
10-10-5012	Printing	3,000	4,500	4,358	4,000
10-10-5014	Postage	2,500	2,500	855	2,000
10-10-5016	Office & Meeting Supplies	15,000	15,000	5,914	15,000
10-10-5020	Telephone	12,000	12,000	7,824	10,000
10-10-5021	Computer/Email/Server Costs	5,000	5,000	4,598	5,000
10-10-5030	Vehicle Maintenance	-	-	2,011	5,000
10-10-5045	Miscellaneous Expenditures	10,000	90,000	89,330	15,000
10-10-5046	Bank Service Charges	1,000	2,500	2,457	4,000
10-10-5050	Elections	-	-	-	8,000
Total operations and maintenance		119,700	206,000	189,199	146,300
Contract Services					
10-10-5610	Legal Services	60,000	60,000	54,194	62,400
10-10-5615	Financial Audit - Consulting	17,000	17,000	17,225	19,000
10-10-5620	Outsourced Financial Consultant	60,000	60,000	60,000	62,400
10-10-5670	Other Professional Services	35,000	35,000	31,317	57,000
Total Contract Services		172,000	172,000	162,736	200,800
Capital Expenditures					
10-10-6010	Equipment	2,000	2,000	1,403	2,000
10-10-6015	Software	15,000	15,000	17,215	10,000
Total Capital Expenditures		17,000	17,000	18,618	12,000
Total Expenditures		\$ 957,700	\$ 1,044,000	\$ 941,121	\$ 1,039,412

**Rossmoor Community Services District
Proposed Budget
Department 20 - Recreation
For the Fiscal Year 2022-2023**

	2021-2022			2022-2023 Proposed Budget
	Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Operations and Maintenances				
10-20-5017 Community Events	\$ 39,500	\$ 55,000	\$ 54,576	\$ 60,000
Total operations and maintenance	<u>39,500</u>	<u>55,000</u>	<u>54,576</u>	<u>60,000</u>
Total Expenditures	<u>\$ 39,500</u>	<u>\$ 55,000</u>	<u>\$ 54,576</u>	<u>\$ 60,000</u>

**Rossmoor Community Services District
Proposed Budget
Department 30 - Rossmoor Park
For the Fiscal Year 2022-2023**

		2021-2022		12-Month Projected	2022-2023
		Original Budget	Amended Budget	Estimates to Close	Proposed Budget
Operations and Maintenances					
10-30-5018	Janitorial Supplies	\$ 6,000	\$ 6,000	5,363	\$ 6,000
10-30-5022	Utilities	12,500	12,500	9,952	12,500
10-30-5023	Water	28,000	43,000	42,149	35,000
10-30-5025	Secured Property Tax	1,150	1,150	1,048	1,200
10-30-5030	Vehicle Maintenance	1,000	1,500	1,480	1,500
10-30-5032	Buildings & Grounds-Maintenance	30,000	30,000	9,536	30,000
10-30-5034	Alarm Systems/Security	850	850	1,014	850
10-30-5045	Miscellaneous Expenditures	500	500	-	500
10-30-5051	Equipment Rental	500	500	-	500
10-30-5052	Minor Facility Repairs/Tools	500	500	1,034	1,000
Total operations and maintenance		81,000	96,500	71,576	89,050
Contract Services					
10-30-5655	Landscape Maintenance/Janitorial Services	27,000	30,000	31,825	32,000
Total Contract Services		27,000	30,000	31,825	32,000
Capital Expenditures					
10-30-6005	Buildings and improvements	155,000	95,000	86,909	70,000
Total Capital Expenditures		155,000	95,000	86,909	70,000
Total Expenditures		\$ 263,000	\$ 221,500	\$ 190,310	\$ 191,050

**Rossmoor Community Services District
Proposed Budget
Department 40 - Montecito Center
For the Fiscal Year 2022-2023**

		2021-2022			2022-2023
		Original Budget	Amended Budget	12-Month Projected Estimates to Close	Proposed Budget
Operations and Maintenances					
10-40-5018	Janitorial Supplies	\$ 6,000	\$ 6,000	\$ 5,320	\$ 6,000
10-40-5022	Utilities	2,000	2,000	1,588	2,000
10-40-5023	Water	2,250	2,250	2,181	2,250
10-40-5025	Secured Property Tax	1,000	1,000	880	1,000
10-40-5030	Vehicle Maintenance	500	1,500	1,450	1,500
10-40-5032	Buildings & Grounds-Maintenance	8,000	8,000	350	8,000
10-40-5034	Alarm Systems/Security	650	650	-	650
10-40-5045	Miscellaneous Expenditures	500	500	-	500
10-40-5052	Minor Facility Repairs/Tools	500	500	-	500
Total operations and maintenance		<u>21,400</u>	<u>22,400</u>	<u>11,769</u>	<u>22,400</u>
Contract Services					
10-40-5655	Landscape Maintenance/Janitorial Services	3,000	3,000	5,380	5,000
Total Contract Services		<u>3,000</u>	<u>3,000</u>	<u>5,380</u>	<u>5,000</u>
Total Expenditures		<u>\$ 24,400</u>	<u>\$ 25,400</u>	<u>\$ 17,149</u>	<u>\$ 27,400</u>

Rossmoor Community Services District
Proposed Budget
Department 50 - Rush Park
For the Fiscal Year 2022-2023

		2021-2022			2022-2023
		Original Budget	Amended Budget	12-Month Projected Estimates to Close	Proposed Budget
Operations and Maintenances					
10-50-5018	Janitorial Supplies	\$ 6,000	\$ 6,000	5,324	\$ 6,000
10-50-5022	Utilities	23,000	23,000	22,136	23,000
10-50-5023	Water	42,000	50,000	49,688	50,000
10-50-5025	Secured Property Tax	4,200	4,200	4,010	4,200
10-50-5030	Vehicle Maintenance	1,000	2,000	1,324	2,000
10-50-5032	Buildings & Grounds-Maintenance	40,000	40,000	9,104	40,000
10-50-5034	Alarm Systems/Security	800	800	-	800
10-50-5045	Miscellaneous Expenditures	500	500	-	500
10-50-5051	Equipment Rental	500	1,500	1,259	1,500
10-50-5052	Minor Facility Repairs/Tools	500	500	300	500
Total operations and maintenance		118,500	128,500	93,145	128,500
Contract Services					
	Landscape				
10-50-5655	Maintenance/Janitorial Services	27,000	30,000	30,300	30,000
Total Contract Services		27,000	30,000	30,300	30,000
Capital Expenditures					
10-50-6005	Building and Improvements	-	41,000	25,359	40,000
10-50-6010	Equipment	-	49,000	14,794	10,000
Total Capital Expenditures		-	90,000	40,153	50,000
Total Expenditures		\$ 145,500	\$ 248,500	\$ 163,598	\$ 208,500

**Rossmoor Community Services District
Proposed Budget
Department 60 -Street Lighting
For the Fiscal Year 2022-2023**

	2021-2022			2022-2023 Proposed Budget
	Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Contract Services				
10-60-5650 Street Lights	\$ 100,000	\$ 100,000	\$ 101,796	\$ 100,000
Total Contract Services	<u>100,000</u>	<u>100,000</u>	<u>101,796</u>	<u>100,000</u>
Total Expenditures	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 101,796</u>	<u>\$ 100,000</u>

**Rossmoor Community Services District
Proposed Budget
Department 65 - Rossmoor Wall
For the Fiscal Year 2022-2023**

	2021-2022			2022-2023 Proposed Budget
	Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Operations and Maintenances				
10-65-5032 Buildings & Grounds-Maintenance	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Total operations and maintenance	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total expenditures	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>

**Rossmoor Community Services District
Proposed Budget
Department 70 - Street Sweeping
For the Fiscal Year 2022-2023**

	2021-2022			2022-2023 Proposed Budget
	Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Contract Services				
10-70-5642 Street Sweeping	\$ 65,000	\$ 80,000	\$ 77,132	\$ 80,000
Total Contract Services	<u>65,000</u>	<u>80,000</u>	<u>77,132</u>	<u>80,000</u>
Total expenditures	<u>\$ 65,000</u>	<u>\$ 80,000</u>	<u>\$ 77,132</u>	<u>\$ 80,000</u>

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

	2021-2022		12-Month Projected Estimates to Close	2022-2023 Proposed Budget
	Original Budget	Amended Budget		
Operations and Maintenances				
10-80-5017 Community Events	\$ 1,500	\$ 1,500	\$ 78	\$ 1,500
Total operations and maintenance	<u>1,500</u>	<u>1,500</u>	<u>78</u>	<u>1,500</u>
Contract Services				
10-80-5656 Tree Trimming	120,500	140,500	148,974	130,500
10-80-5660 Tree Removal	3,000	3,000	-	3,000
Total Contract Services	<u>123,500</u>	<u>143,500</u>	<u>148,974</u>	<u>133,500</u>
Capital Expenditures				
10-80-6015 Trees	45,000	45,000	38,540	45,000
Total capital expenditures	<u>45,000</u>	<u>45,000</u>	<u>38,540</u>	<u>45,000</u>
Total expenditures	<u>\$ 170,000</u>	<u>\$ 190,000</u>	<u>\$ 187,592</u>	<u>\$ 180,000</u>

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

	2021-2022			2022-2023 Proposed Budget
	Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Salaries and Benefits				
Operations and Maintenances				
10-90-5022 Utilities	\$ 500	\$ 500	537	\$ 500
10-90-5023 Water	6,000	10,200	9,881	8,200
10-90-5032 Buildings & Grounds-Maintenance	2,000	2,000	-	2,000
10-90-5045 Miscellaneous Expenditures	100	100	-	100
10-90-5051 Equipment Rental	100	100	-	100
10-90-5052 Minor Facility Repairs/Tools	100	100	-	100
Total operations and maintenance	8,800	13,000	10,418	11,000
Contract Services				
10-90-5655 Landscape Maintenance/Janitorial Services	3,000	3,000	3,116	3,000
Total Contract Services	3,000	3,000	3,116	3,000
Total expenditures	\$ 11,800	\$ 16,000	\$ 13,534	\$ 14,000

FY 2022-2023 PRELIMINARY BUDGET HIGHLIGHTS

Prepared By:
Ken Pun, The Pun Group
Accounting Consultant

REVENUES	EXPLANATION
Property Taxes	With a strong real estate market, we estimate a 5% growth in property taxes.
Street Light Assessment	A 5% increase is estimated in this category.
Interest on Investment	Interest rates are still low. Therefore, the budget amount is conservative at \$3,000.
From Other Governmental Agencies	<p>\$70,000 in Prop 68 grant funding has been budgeted for the CIP including Rossmoor Park Shelter, flooring at Rush Park Auditorium, and re-purposing of a tennis court to pickleball courts at Rossmoor Park.</p> <p>The FY 2021-2022 amended budget included one-time funds received for a Senior Meal Gap program and from FEMA for COVID-19 relief. These funds are not included in the preliminary FY 2022-2023 budget.</p> <p>An increase of \$20,000 is included for reimbursement from the County of Orange for street sweeping (the budgeted amount went from \$60,000 to \$80,000).</p>
Permit and Rental Fees	This category stays consistent with the amended budget for FY 2021-2022. There has been an increase in revenue due to all facilities being available to the public, after COVID-19 closures and restrictions.
Miscellaneous	The budgeted amount for FY 2021-2022 was up because of the donations from Calvary Church and GOND Church for their contributions to the audio and visual equipment upgrade. FY 2022-2023 will be less in this category because there will not be a project requiring additional funds (i.e. donations).

EXPENDITURES	EXPLANATION
Administration (Department 10*- 4002 Salaries-Part-time 4006 Salary-Administration 4008 Salary-Recreation 4009 Salary-Park/Tree Maintenance	The CPI for March 2022 was 8.5%. The preliminary FY 2022-2023 budget suggests consideration be given to providing RCSD staff with a 4% COLA adjustment.

FY 2022-2023 PRELIMINARY BUDGET HIGHLIGHTS

Prepared By:
Ken Pun, The Pun Group
Accounting Consultant

EXPENDITURES	EXPLANATION
*see <i>Employee Salary Plan</i>	
Outsourced Financial Consultant and Legal Counsel	<p>The District's Accounting Consultant has verbally requested a 4% COLA increase. The Professional Services Agreement (PSA) with The Pun Group LLP expires October 12, 2022. Therefore, if an increase was granted prior to contract renewal, an amendment would be required with approval by the RCSD Board of Directors.</p> <p>In addition, Legal Counsel has not received an increase for many years. Therefore, he has indicated that he may be submitting a request for additional compensation.</p> <p>Any request from The Pun Group or Legal Counsel would need to be formalized with written requests from the contractors and approval by the RCSD Board of Directors.</p> <p>At this point, for the purpose of discussion and budgeting, a 4% increase for legal services and the outsourced accounting consultant has been included as a placeholder as the exact amount cannot be determined at this point.</p>
Water	With the increase in water rates and the amount of water used by the District, the water budget was increased by \$7,000 from the FY 2021-2022 original budget. As discussed previously, the District is taking measures to conserve water and reduce use where possible.
Parkway Trees	\$180,000 is being budgeted for tree trimming, removal services, and adding trees within the community. This is a \$10,000 increase from the original FY 2021-2022 budget.
Other Professional Services	The budgeted amount includes funds for: a Master Plan study (\$10,000) and for design of a new District website (\$10,000).

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: April 26, 2022

To: Budget Committee
Director Mark Nitikman, Chair
Director Jeffrey Rips

From: General Manager Joe Mendoza
Accounting Consultant Kenneth Pun

Subject: CONSIDERATION OF CAPITAL IMPROVEMENT PROJECTS FOR FY 2022-2023

RECOMMENDATION

It is recommended that the Budget Committee review the FY 2021-2022 Capital Improvement Projects (CIP) and make recommendations to the Rossmoor Community Services (RCSD) Board of Directors regarding the FY 2022-2023 Preliminary Budget and Capital Improvement Projects list.

INFORMATION

Due to the COVID-19 pandemic and its effect on District revenues, the RCSD Board of Directors was very conservative in their approach to Capital Improvement Projects (CIP) in FY 2021-2022. The Board approved FY 2021-2022 projects as follows:

1. Audio Visual Equipment Upgrades for the Rush Auditorium - \$50,000 (ongoing)
2. HVAC replacement for Rush Park Administrative Office - \$12,000
3. Flooring Replacement at Rossmoor Park - \$9,000

These three projects all qualify for Prop 68 grant reimbursement. We are in the process of submitting required documentation to receive funding. Please also note that Calvary Church and GOND Church both contributed funds toward the Rush Auditorium Audio Visual Equipment upgrades.

FY 2022-2023

Looking ahead to FY 2022-2023, it is recommended that the District take a conservative approach since we are still coming out of the pandemic and cannot anticipate future operational challenges that may be caused by the uncertainty we continue to face. The proposed CIP list is:

1. Addition of a picnic shelter canopy at Rush Park - \$45,000.
2. Possible conversion of one tennis court at Rossmoor Park to four pickleball courts - \$10,000
3. Replacement of flooring at Rush Park Auditorium - \$15,000

Note: These projects will be submitted for reimbursement through the Prop 68 per capita grant funding.

District staff has continued to seek grant funding from our legislators, professional affiliations (i.e. California Park and Recreation Society, National Recreation and Park Association, etc.) and other governmental sources. As funding comes available, we will meet with the CIP Committee to identify additional projects. The approach is for future CIP's to be primarily funded by grants or donations.

ATTACHMENTS

None

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-3

Date: April 26, 2022
To: Budget Committee
Director Mark Nitikman, Chair
Director Jeffrey Rips
From: General Manager Joe Mendoza
Subject: DISCUSSION REGARDING EMPLOYEE SALARY SURVEY

INFORMATION

The purpose of this agenda item is to facilitate a discussion between the Budget Committee and the General Manager regarding Rossmoor Community Services District staff salaries and if a process should be identified to conduct a salary survey of the District's staff positions.

ATTACHMENTS

None