

AGENDA

ROSSMOOR COMMUNITY SERVICES DISTRICT

BUDGET COMMITTEE MEETING

**RUSH PARK
WEST ROOM
3021 Blume Drive
Rossmoor, California 90720**

**Thursday, March 21, 2024
7:00 p.m.**

A. ORGANIZATION

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

B. PUBLIC FORUM

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

C. REGULAR CALENDAR

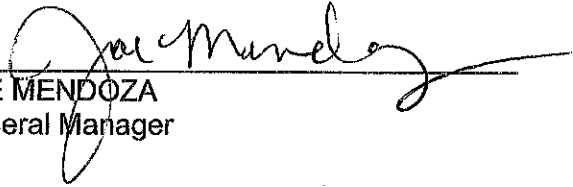
1. DISCUSSION WITH THE GENERAL MANAGER AND ACCOUNTING CONSULTANT REGARDING FY 2023-2024 ESTIMATE TO CLOSE AND FY 2024-2025 PRELIMINARY BUDGET
2. CONSIDERATION OF CAPITAL IMPROVEMENT PROJECTS FOR FY 2024-2025
3. DISCUSSION REGARDING COST OF LIVING INCREASE, MATCHING DEFERRED COMPENSATION PLAN, AND FEE INCREASE FOR FACILITY RENTALS

D. ADJOURNMENT

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the March 21, 2024, 7:00 p.m. Budget Committee of the Board of Directors of the Rossmoor Community Services District was posted at least 24 hours prior to the time of the meeting.

ATTEST:



JOE MENDOZA
General Manager

Date 3/18/2024

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-1

Date: March 21, 2024

To: Budget Committee
Tony DeMarco, Chair
Michael Maynard

From: General Manager Joe Mendoza
Accounting Consultant Michael Matsumoto

Subject: DISCUSSION WITH THE GENERAL MANAGER AND ACCOUNTING
CONSULTANT REGARDING FY 2023-2024 ESTIMATE TO CLOSE AND FY
2024-2025 PRELIMINARY BUDGET

RECOMMENDATION

It is recommended that the Budget Committee review the Rossmoor Community Services District's (RCSD) FY 2023-2024 Estimate to Close and the FY 2024-2025 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 2024-2025 Preliminary Budget, including FY 2023-2024 Estimate to Close (ETC) for review by the Budget Committee.

This year, the District's Estimate to Close for FY 2023-2024 is projected at \$2,103,100 in revenue over \$2,081,780 in expenditures with a remaining \$21,320 (conservatively) to be added to reserves. This will increase the District's Beginning Fund Balance for FY 2024-2025 to \$1,711,317.

At this time, the April apportionment has not been secured (estimated \$500,000).

The FY 2024-2025 appropriations limit will be released in May 2024. Once the adjustment factors are received, we will do a calculation of the appropriations limit and report back to the Board.

In summary, the District has maintained a strong fiscal position. It is recommended that a 3% CPI increase be awarded to staff (excluding General Manager). This would cost the District \$14,262. The General manager's salary increase is determined by the RCSD Board of Directors and is not in the CPI calculation.

The FY 2024-2025 Preliminary Budget is presented as a conservative, balanced budget. The District continues to rebound from the aftermath of the pandemic and revenue from facility rentals and long-term users is increasing. The FY 2024-2025 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 2024-2025 Proposed Salary Plan
2. FY 2024-2025 Preliminary Budget Summary
3. FY 2024-2025 Preliminary Budget Revenue and Expenditures
4. Policy No. 3020 Budget Preparation, Adoption and Revision

**Rossmoor Community Services District
Employee Salary Plan - 3% increase
For the Fiscal Year 2024-2025**

SALARY PLAN FY 2024-2025							
Position	2023-2024 Current Salary		Revised Salaries		2024-2025 Recommended Salary		
	Annually	Hourly	Midpoint	Hourly Increase	Annually	Hourly Increase	Hourly
General Manager	\$ 92,500.00	n/a	\$ 92,500.00	n/a	\$ 92,500.00	n/a	n/a
Administrative Assistant	\$ 69,272.00	\$ 33.30	\$ 71,350.16	\$ 1.00	\$ 71,350.16	\$ 1.00	\$ 34.30
General Clerk	\$ 53,084.28	\$ 25.52	\$ 54,676.81	\$ 0.77	\$ 54,676.81	\$ 0.77	\$ 26.29
*Office Assistant	\$ 20,352.80	\$ 20.60	\$ 20,963.38	\$ 0.62	\$ 20,963.38	\$ 0.62	\$ 21.22
*Account Clerk	\$ 22,388.08	\$ 22.66	\$ 23,059.72	\$ 0.68	\$ 23,059.72	\$ 0.68	\$ 23.34
Park Superintendent	\$ 66,902.19	\$ 32.16	\$ 68,909.26	\$ 0.96	\$ 68,909.26	\$ 0.96	\$ 33.13
Recreation Superintendent	\$ 61,035.44	\$ 29.34	\$ 62,866.50	\$ 0.88	\$ 62,866.50	\$ 0.88	\$ 30.22
District Arborist	\$ 59,644.42	\$ 28.68	\$ 61,433.75	\$ 0.86	\$ 61,433.75	\$ 0.86	\$ 29.54
Maintenance/Rec Assistant	\$ 42,265.60	\$ 20.32	\$ 43,533.57	\$ 0.61	\$ 43,533.57	\$ 0.61	\$ 20.93
**Maintenance/Rec Assistant	\$ 27,632.14	\$ 18.32	\$ 28,461.10	\$ 0.55	\$ 28,461.10	\$ 0.55	\$ 18.87
*Maintenance/Rec Assistant	\$ 18,107.99	\$ 18.33	\$ 18,651.23	\$ 0.55	\$ 18,651.23	\$ 0.55	\$ 18.88
*Maintenance/Rec Assistant	\$ 17,422.00	\$ 17.63	\$ 17,944.66	\$ 0.53	\$ 17,944.66	\$ 0.53	\$ 18.16
*Social Media Intern	\$ 17,299.88	\$ 17.51	\$ 17,818.88	\$ 0.53	\$ 17,818.88	\$ 0.53	\$ 18.04
Event/Facility Attendant	n/a	\$ 16.50		\$ -			\$ 16.50

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

** Part-Time 29 hrs. per week/1,508 hrs. per year

Totals	\$ 567,906.82				\$ 582,169.02	Difference	\$ 14,262.20
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Rossmoor Community Services District
Preliminary Budget
Summary
For the Fiscal Year 2024-2025

	2023-2024		2024-2025	
	Original Budget	Amended Budget	12-Month Projected Estimates to Close	Preliminary Budget
Revenues:				
Property taxes	\$ 1,333,100	\$ 1,333,100	\$ 1,294,400	\$ 1,339,800
Street light assessments	404,300	404,300	452,500	468,300
Interest on investments	30,000	30,000	30,000	30,000
From Other Governmental Agencies (*)	136,000	136,000	103,900	112,000
Permit and Rental Fees	214,300	187,300	187,300	187,300
Miscellaneous	35,000	35,000	35,000	35,000
Total Revenues	2,152,700	2,125,700	2,103,100	2,172,400
Expenditures:				
Administrative	1,224,390	1,233,260	1,241,410	1,303,880
Recreation	63,000	63,000	63,000	68,650
Rossmoor Park	209,250	220,645	180,650	163,290
Montecito Center	13,450	13,450	13,450	13,910
Rush Park	193,070	193,070	178,070	132,400
Street Lighting	113,100	113,100	115,000	120,800
Street Sweeping	83,100	83,100	86,000	81,360
Parkway Tree	189,010	189,010	189,010	194,650
Mini-Parks and Median	15,190	15,190	15,190	15,700
Total Expenditures	2,103,560	2,123,825	2,081,780	2,094,640
Changes in Fund Balance	49,140	1,875	21,320	\$ 77,760
Fund Balance:				
Beginning of Period	1,709,442	1,709,442		
End of Period	<u>\$ 1,758,582</u>	<u>\$ 1,711,317</u>		
(*) From Other Governmental Agencies				
Prop 68 Grant	56,000	56,000	24,000	32,000
County Street Sweeping	80,000	80,000	79,900	80,000
Total From Other Governmental Agencies	136,000	136,000	103,900	112,000

Total revenue budgeted includes a 3.5% increase in property tax and street light assessments.

**Rossmoor Community Services District
Preliminary Budget
Revenues
For the Fiscal Year 2024-2025**

Black Mountain	Description	2023-2024			2024-2025 Preliminary Budget
		Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Property Taxes					
10-3001	Current secured property tax	\$ 1,242,000	\$ 1,242,000	\$ 1,176,000	\$ 1,217,200
10-3002	Current unsecured property tax	36,900	36,900	34,800	36,000
10-3003	Prior secured property tax	15,200	15,200	7,300	7,600
10-3004	Prior unsecured property tax	3,300	3,300	700	700
10-3005	Delinquent property taxes	1,100	1,100	2,400	2,500
10-3006	Current supplemental assessment	19,600	19,600	39,700	41,100
10-3007	Prior supplemental assessment	-	-	8,500	8,800
10-3008	Public utility	10,900	10,900	19,700	20,400
10-3009	State-Homeowners Prop. Tax Relief	4,100	4,100	5,300	5,500
Total property taxes		1,333,100	1,333,100	1,294,400	1,339,800
Street Light Assessment					
10-3101	Street light assessment	404,300	404,300	452,500	468,300
Interest on Investments					
10-3201	Interest	30,000	30,000	30,000	30,000
From Other Governmental Agencies					
10-3301	Prop 68 Grant Funding*	56,000	56,000	24,000	32,000
10-3302	Senior Meal Gap Program	-	-	-	-
10-3303	FEMA Grant - COVID 19	-	-	-	-
10-3304	County-Street Sweep Reimbursement	80,000	80,000	79,900	80,000
Total other governmental agencies		136,000	136,000	103,900	112,000
Permit and Rental Fees					
10-3401	Tennis Court Reservations	41,000	21,000	21,000	21,000
10-3402	Tennis Instructor Private Lessons	38,000	16,000	16,000	18,000
10-3403	Basketball Court Reservations	-	-	-	-
10-3404	Sand Volleyball Court Reservations	-	-	-	-
10-3405	Rossmoor Park Ball Field Reservations	12,500	12,500	12,500	12,500
10-3406	Rush Park Ball Field Reservations	12,500	12,500	12,500	12,500
10-3407	Pickleball Court Reservations	-	12,000	12,000	12,000
10-3408	Pickleball Instructor Private Lessons	-	3,000	3,000	3,000
10-3411	Signature Wall Banner Rental	300	300	300	300
10-3421	Tree Trim Permit	5,000	5,000	5,000	5,000
10-3422	Tree Violation Fines	-	-	-	-
10-3431	Rossmoor Building Rental	2,500	2,500	2,500	2,500
10-3432	Rossmoor Park Picnic Site	2,500	2,500	2,500	2,500
10-3433	Rossmoor Park Horseshoe Rentals	-	-	-	-
10-3441	Montecito Building Rental	25,000	25,000	25,000	25,000
10-3451	Rush Building Rental	67,000	67,000	67,000	67,000
10-3452	Rush Park Picnic Site	7,000	7,000	7,000	7,000
10-3453	Rush Park Kitchen	1,000	1,000	1,000	1,000
Total permit and rental fees		214,300	187,300	187,300	187,300
Miscellaneous Revenues					
10-3501	Miscellaneous	10,000	10,000	10,000	10,000
10-3502	Sponsorship	25,000	25,000	25,000	25,000
Total miscellaneous revenues		35,000	35,000	35,000	35,000
Total revenues		\$ 2,152,700	\$ 2,125,700	\$ 2,103,100	\$ 2,172,400

* Prop 68 grant of \$70,000 is for CIP – Rossmoor Park Picnic Shelters (in #5030) in 24/25 & Rush Park Aud Carpet (in #5050) in 23/24.

**Rossmoor Community Services District
Preliminary Budget
Department 10 - Administrative Services
For the Fiscal Year 2024-2025**

Black Mountain	Description	2023-2024		12-Month	2024-2025
		Original Budget	Amended Budget	Projected Estimates to Close	Preliminary Budget
Salaries and Benefits					
10-5010-4000	Board of Directors' Compensation	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
10-5010-4002	Part-time	82,100	82,100	82,100	82,900
10-5010-4003	Overtime	10,500	12,000	12,000	12,360
10-5010-4005	Event Attendant	-	-	-	-
10-5010-4006	Salaries - Administrative	255,800	257,500	257,500	262,600
10-5010-4008	Salaries - Parks and Recreation	166,100	167,500	167,500	175,300
10-5010-4009	Salaries - Tree	59,700	59,700	59,700	61,400
10-5010-4007	Mileage Reimbursement	2,100	2,100	2,100	2,160
10-5010-4010	Workers' Compensation Insurance	15,000	15,000	12,000	15,000
10-5010-4011	Medical Insurance	84,000	84,000	95,600	99,780
10-5010-4015	Payroll Taxes	56,390	56,390	56,390	58,080
10-5010-40XX	Deferred Compensation Match - NEW	-	-	-	10,600
Total salaries and benefits		742,690	747,290	755,890	791,180
Operations and Maintenances					
10-5010-5002	Insurance - Liability	41,000	41,000	41,000	41,000
10-5010-5004	Membership & Dues	9,980	10,500	10,500	10,820
10-5010-5006	Travel & Meetings	2,630	2,630	2,630	2,710
10-5010-5007	Televised Meeting Costs	23,100	23,100	23,100	23,790
10-5010-5008	Gasoline	5,250	5,250	5,250	5,410
10-5010-5010	Publications & Legal Notice	7,880	7,880	7,880	8,120
10-5010-5012	Printing	4,200	4,200	4,200	4,330
10-5010-5014	Postage	2,100	2,100	2,100	2,160
10-5010-5016	Office & Meeting Supplies	15,750	15,750	15,750	16,220
10-5010-5018	Janitorial Supplies	20,790	20,790	20,790	21,410
10-5010-5020	Telephone	10,500	10,500	10,500	10,820
10-5010-5021	Computer/Email/Server Costs	5,250	9,000	9,000	9,270
10-5010-5030	Vehicle Maintenance	10,500	10,500	10,500	10,820
10-5010-5032	Buildings & Grounds-Maintenance	85,050	85,050	85,050	87,600
10-5010-5045	Miscellaneous Expenditures	21,000	21,000	21,000	21,630
10-5010-5046	Bank Service Charges	4,200	4,200	4,200	4,330
10-5010-5050	Elections	-	-	-	13,820
Total operations and maintenance		269,180	273,450	273,450	294,260
Contract Services					
10-5010-5610	Legal Services	65,520	65,520	65,520	67,490
10-5010-5615	Financial Audit - Consulting	19,950	19,950	19,950	20,550
10-5010-5620	Outsourced Financial Consultant	72,450	72,450	72,000	74,160
10-5010-5670	Other Professional Services	42,000	42,000	42,000	43,260
Total Contract Services		199,920	199,920	199,470	205,460
Capital Expenditures					
10-5010-6010	Equipment	2,100	2,100	2,100	2,160
10-5010-6025	Software	10,500	10,500	10,500	10,820
Total Capital Expenditures		12,600	12,600	12,600	12,980
Total Expenditures		\$ 1,224,390	\$ 1,233,260	\$ 1,241,410	\$ 1,303,880

* assuming 3% increase on Salaries

**Rossmoor Community Services District
Preliminary Budget
Department 20 - Recreation
For the Fiscal Year 2024-2025**

Black Mountain	Description	2023-2024			2024-2025 Preliminary Budget
		Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Operations and Maintenances					
10-5020-5017	Community Events	\$ 63,000	\$ 63,000	\$ 63,000	\$ 68,650
Total operations and maintenance		<u>63,000</u>	<u>63,000</u>	<u>63,000</u>	<u>68,650</u>
Total Expenditures		<u>\$ 63,000</u>	<u>\$ 63,000</u>	<u>\$ 63,000</u>	<u>\$ 68,650</u>

**Rossmoor Community Services District
Preliminary Budget
Department 30 - Rossmoor Park
For the Fiscal Year 2024-2025**

Black Mountain	Description	2023-2024			2024-2025 Preliminary Budget
		Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Operations and Maintenances					
10-5030-5018	Janitorial Supplies	\$ -	\$ -	\$ -	\$ -
10-5030-5022	Utilities	13,130	13,130	13,130	13,520
10-5030-5023	Water	63,000	63,000	63,000	64,890
10-5030-5025	Secured Property Tax	1,260	1,260	1,260	1,300
10-5030-5030	Vehicle Maintenance	-	-	-	-
10-5030-5032	Buildings & Grounds-Maintenance	-	-	-	-
10-5030-5034	Alarm Systems/Security	1,050	1,050	1,050	1,080
10-5030-5045	Miscellaneous Expenditures	4,730	4,730	4,730	4,870
10-5030-5051	Equipment Rental	530	530	530	550
10-5030-5032	Minor Facility Repairs/Tools	1,050	1,050	1,050	1,080
Total operations and maintenance		84,750	84,750	84,750	87,290
Contract Services					
10-5030-5655	Landscape Maintenance	34,500	34,500	34,500	36,000
Total Contract Services		34,500	34,500	34,500	36,000
Capital Expenditures					
10-5030-6005	Buildings and improvements	90,000	101,395	61,400	40,000
Total Capital Expenditures		90,000	101,395	61,400	40,000
Total Expenditures		\$ 209,250	\$ 220,645	\$ 180,650	\$ 163,290
Capital expenditures breakdown:					
	Picnic Shelter - Rossmoor Park (Grant)	40,000	40,000	-	40,000
	Resurface basketball and tennis courts	50,000	61,395	61,400	-
		90,000	101,395	61,400	40,000

* Brightview Landscape Services / Landcare
April 1, 2023 - March 31, 2024: \$ 5,312.33 /month
April 1, 2024 - March 31, 2025: \$ 6,665 /month

UPDATE ALL 4 Depts

Allocation:
45.0% Rossmoor Park
45.0% Rush Park
5.0% Montecito Center
5.0% Mini-Parks

**Rossmoor Community Services District
Preliminary Budget
Department 40 - Montecito Center
For the Fiscal Year 2024-2025**

Black Mountain	Description	2023-2024		12-Month Projected Estimates to Close	2024-2025 Preliminary Budget
		Original Budget	Amended Budget		
Operations and Maintenances					
10-5040-5018	Janitorial Supplies	\$ -	\$ -	\$ -	\$ -
10-5040-5022	Utilities	2,100	2,100	2,100	2,160
10-5040-5023	Water	4,730	4,730	4,730	4,870
10-5040-5025	Secured Property Tax	1,050	1,050	1,050	1,080
10-5040-5030	Vehicle Maintenance	-	-	-	-
10-5040-5032	Buildings & Grounds-Maintenance	-	-	-	-
10-5040-5034	Alarm Systems/Security	680	680	680	700
10-5040-5045	Miscellaneous Expenditures	530	530	530	550
10-5040-5052	Minor Facility Repairs/Tools	530	530	530	550
Total operations and maintenance		9,620	9,620	9,620	9,910
Contract Services					
10-5040-5655	Landscape Maintenance	3,830	3,830	3,830	4,000
Total Contract Services		3,830	3,830	3,830	4,000
Total Expenditures		\$ 13,450	\$ 13,450	\$ 13,450	\$ 13,910

* Brightview Landscape Services / Landcare
April 1, 2023 - March 31, 2024: \$ 5,312.33 /month
April 1, 2024 - March 31, 2025: \$ 6,665 /month

Allocation:
45.0% Rossmoor Park
45.0% Rush Park
5.0% Montecito Center
5.0% Mini-Parks

**Rossmoor Community Services District
Preliminary Budget
Department 50 - Rush Park
For the Fiscal Year 2024-2025**

Black Mountain	Description	2023-2024			2024-2025 Preliminary Budget
		Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Operations and Maintenances					
10-5050-5018	Janitorial Supplies	\$ -	\$ -	\$ -	\$ -
10-5050-5022	Utilities	33,180	33,180	33,180	34,180
10-5050-5023	Water	52,500	52,500	52,500	54,080
10-5050-5025	Secured Property Tax	4,410	4,410	4,410	4,540
10-5050-5030	Vehicle Maintenance	-	-	-	-
10-5050-5032	Buildings & Grounds-Maintenance	-	-	-	-
10-5050-5034	Alarm Systems/Security	840	840	840	870
10-5050-5045	Miscellaneous Expenditures	530	530	530	550
10-5050-5051	Equipment Rental	1,580	1,580	1,580	1,630
10-5050-5052	Minor Facility Repairs/Tools	530	530	530	550
Total operations and maintenance		93,570	93,570	93,570	96,400
Contract Services					
10-50-5655	Landscape Maintenance	34,500	34,500	34,500	36,000
Total Contract Services		34,500	34,500	34,500	36,000
Capital Expenditures					
10-50-6005	Building and Improvements	65,000	65,000	50,000	-
10-50-6010	Equipment	-	-	-	-
Total Capital Expenditures		65,000	65,000	50,000	-
Total Expenditures		\$ 193,070	\$ 193,070	\$ 178,070	\$ 132,400
Capital expenditures breakdown:					
	Flooring for the Auditorium (Grant)	30,000	30,000	30,000	-
	Rush Park Auditorium roof repair	35,000	35,000	20,000	-
		65,000	65,000	50,000	-

* Brightview Landscape Services / Landcare
 April 1, 2023 - March 31, 2024: \$ 5,312.33 /month
 April 1, 2024 - March 31, 2025: \$ 6,665 /month

Allocation:
 45.0% Rossmoor Park
 45.0% Rush Park
 5.0% Montecito Center
 5.0% Mini-Parks

**Rossmoor Community Services District
Preliminary Budget
Department 60 -Street Lighting
For the Fiscal Year 2024-2025**

			2023-2024		12-Month	2024-2025
	Black Mountain	Description	Original Budget	Amended Budget	Projected Estimates to Close	Preliminary Budget
Contract Services						
	10-5060-5650	Street Lighting and Maintenance	\$ 113,100	\$ 113,100	\$ 115,000	\$ 120,800
Total Contract Services			<u>113,100</u>	<u>113,100</u>	<u>115,000</u>	<u>120,800</u>
Total Expenditures			<u>\$ 113,100</u>	<u>\$ 113,100</u>	<u>\$ 115,000</u>	<u>\$ 120,800</u>

**Rossmoor Community Services District
Preliminary Budget
Department 70 - Street Sweeping
For the Fiscal Year 2024-2025**

			2023-2024		12-Month Projected Estimates to Close	2024-2025 Preliminary Budget
Black Mountain	Description	Original Budget	Amended Budget			
Contract Services						
10-5070-5642	Street Sweeping	\$ 83,100	\$ 83,100	\$ 86,000	\$ 81,360	
Total Contract Services		<u>83,100</u>	<u>83,100</u>	<u>86,000</u>	<u>81,360</u>	
Total expenditures		<u>\$ 83,100</u>	<u>\$ 83,100</u>	<u>\$ 86,000</u>	<u>\$ 81,360</u>	

**Rossmoor Community Services District
Preliminary Budget
Department 80 - Parkway Tree
For the Fiscal Year 2024-2025**

		2023-2024			2024-2025
Black Mountain	Description	Original Budget	Amended Budget	12-Month Projected Estimates to Close	Preliminary Budget
Operations and Maintenances					
10-5080-5017	Community Events	\$ 1,580	\$ 1,580	\$ 1,580	\$ 1,630
Total operations and maintenance		1,580	1,580	1,580	1,630
Contract Services					
10-5080-5656	Tree Trimming	137,030	137,030	137,030	141,110
10-5080-5660	Tree Removal	3,150	3,150	3,150	3,240
Total Contract Services		140,180	140,180	140,180	144,350
Capital Expenditures					
10-5080-6015	Trees	47,250	47,250	47,250	48,670
Total capital expenditures		47,250	47,250	47,250	48,670
Total expenditures		\$ 189,010	\$ 189,010	\$ 189,010	\$ 194,650

**Rossmoor Community Services District
Preliminary Budget
Department 90 - Mini-Parks and Medians
For the Fiscal Year 2024-2025**

Black Mountain	Description	2023-2024		12-Month Projected Estimates to Close	2024-2025 Preliminary Budget
		Original Budget	Amended Budget		
Operations and Maintenances					
10-5090-5022	Utilities	\$ 530	\$ 530	\$ 530	\$ 550
10-5090-5023	Water	10,500	10,500	10,500	10,820
10-5090-5032	Buildings & Grounds-Maintenance	-	-	-	-
10-5090-5045	Miscellaneous Expenditures	110	110	110	110
10-5090-5051	Equipment Rental	110	110	110	110
10-5090-5052	Minor Facility Repairs/Tools	110	110	110	110
Total operations and maintenance		11,360	11,360	11,360	11,700
Contract Services					
10-5090-5655	Landscape Maintenance	3,830	3,830	3,830	4,000
Total Contract Services		3,830	3,830	3,830	4,000
Capital Expenditures					
10-5090-6005	Building and Improvements	-	-	-	-
Total capital expenditures		-	-	-	-
Total expenditures		\$ 15,190	\$ 15,190	\$ 15,190	\$ 15,700

* Brightview Landscape Services / Landcare
April 1, 2023 - March 31, 2024: \$ 5,312.33 /month
April 1, 2024 - March 31, 2025: \$ 6,665 /month

Allocation:
45.0% Rossmoor Park
45.0% Rush Park
5.0% Montecito Center
5.0% Mini-Parks

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: March 21, 2024

To: Budget Committee
Tony DeMarco, Chair
Michael Maynard

From: General Manager Joe Mendoza
Accounting Consultant Michael Matsumoto

Subject: CONSIDERATION OF CAPITAL IMPROVEMENT PROJECTS FOR FY 2024-2025

RECOMMENDATION

It is recommended that the Budget Committee review the FY 2024-2025 Capital Improvement Projects (CIP) and make recommendations to the Rossmoor Community Services (RCSD) Board of Directors regarding the FY 2024-2025 Preliminary Budget and Capital Improvements Projects List.

INFORMATION

The March 13, 2024 CIP Committee Meeting was postponed to March 21, 2024. Recommendations made during the rescheduled meeting will be reported out to the Budget Committee at the March 21, 2024 meeting.

ATTACHMENTS

1. March 21, 2024 CIP Committee Meeting Agenda Packet

AGENDA

ROSSMOOR COMMUNITY SERVICES DISTRICT

CIP COMMITTEE MEETING

**RUSH PARK
West Room
3001 Blume Drive
Rossmoor, California 90720**

**Thursday, March 21, 2024
6:00 p.m.**

A. ORGANIZATION

1. CALL TO ORDER: 6:00 p.m.
2. ROLL CALL: Directors Barke, Shade
3. PLEDGE OF ALLEGIANCE

B. PUBLIC FORUM

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

C. REGULAR CALENDAR

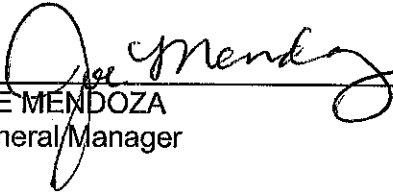
1. REVIEW OF FY 2023-2024 CAPITAL PROJECTS
2. OVERVIEW OF FY 2024-2025 POSSIBLE CAPITAL PROJECTS FOR CONSIDERATION
3. DISCUSSION OF FUTURE CAPITAL IMPROVEMENT PROJECTS AND MISCELLANEOUS AMENITIES, EQUIPMENT AND REPAIRS

D. ADJOURNMENT

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the March 21, 2024, 6:00 p.m. CIP Committee of the Board of Directors of the Rossmoor Community Services District was posted at least 24 hours prior to the time of the meeting.

ATTEST:



JOE MENDOZA
General Manager

Date 3/21/2024

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-1

Date: March 21, 2024

To: CIP Committee
Jeff Barke, Chair
Jo Shade

From: General Manager Joe Mendoza

Subject: REVIEW OF FY 2023-2024 CAPITAL PROJECTS

RECOMMENDATION

It is recommended that the CIP Committee review the FY 2023-2024 completed and in-progress capital improvement projects.

INFORMATION

The Rossmoor Community Services District had the following Capital Projects budgeted for FY 2023-2024:

- Rossmoor Park Court Surfacing and Conversion Project – The contract to resurface three (3) tennis courts, one (1) basketball court and convert one (1) tennis court into four (4) Pickleball courts was awarded to Taylor Tennis in the amount of \$61,400. The project is underway and will be completed within this fiscal year.
- Rush Park roof replacement or repairs was budgeted at \$35,000. Some emergency repairs/replacements have been completed and staff is working on securing quotes for future replacement or repairs. The project will be completed this fiscal year and the budget estimate to close is \$20,000.
- Rush Park Auditorium flooring bids were received on March 8, 2024, Bids will be reviewed by the Budget Committee on March 21, 2024, and a contract award recommendation will be made to the Board of Directors at the meeting on April 9, 2024. The amount currently budgeted for this project is \$30,000 which will be offset by Prop 68 Grant funding. This project is scheduled to be completed within this fiscal year.

- The Rossmoor Park picnic shelter canopy is budgeted in the amount of \$40,000. Staff is working on securing permits from Orange County Building and Safety and will attempt to complete the project within this fiscal year. However, the preliminary budget for 2024-2025 will reflect the outcome of permits and timing. The Prop 68 Grant expiration date has been extended to 2028, therefore RCSD is not in jeopardy of losing the grant funding.

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

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 Capital 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.

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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: March 21, 2024

To: CIP Committee
Jeff Barke, Chair
Jo Shade

From: General Manager Joe Mendoza

Subject: OVERVIEW OF FY 2024-2025 CAPITAL PROJECTS FOR CONSIDERATION

RECOMMENDATION

Review possible capital improvement projects (CIP) for FY 2024-2025; and provide staff input to prepare detailed capital improvement project information for FY 2024-2025 preliminary budget meeting.

INFORMATION

The list of possible Large Capital Improvement Projects are all contingent on securing grant funding or donations:

- Rossmoor Park playground replacement and surfacing: \$300,000 estimated cost
- Rush Park exercise cluster replacement: \$150,000 estimated cost

As a reference when targeting CIP's please see the Completed Capital Project list as of December 2023. Staff refers to this list and uses it as a reference to review projects on an annual basis.

ATTACHMENTS

1. Completed Capital Projects as of December 1, 2023

Completed Capital Projects (As of December 1, 2023)				
ROSSMOOR PARK	YEAR COMPLETED	COST	LIFE EXPECTANCY	ANTICIPATED REPLACEMENT COST
COMMUNITY ROOM CARPET	2018	\$4,000	2028	None
COMMUNITY ROOM LVT FLOOR	2021	\$8,630	2028	\$10,000
DISCOVERY MOSCO REMOTE LIGHTING	2013	\$9,276	2028	\$5,000
DRINKING FOUNTAINS	2016	\$8,076	2037	\$10,000
PARKING LOT	2022	\$4,000	2025	\$5,000
PLAYGROUND	2009	\$27,245 (est)	2029	\$300,000
PLAYGROUND REPAIRS	2021/2022	\$7,500	2032	\$10,000
RECREATIONAL CONTAINER	2010	\$10,000	2035	\$15,000
REMODEL COMMUNITY ROOM	2008/2009	\$38,250	2027	\$20,000
RETROFIT TENNIS LIGHTS TO LED	2019	\$16,940	2029	\$16,000
ROOF REPAIRS	2018/2022	\$6,000	2026	\$5,000
ROSSMOOR & RUSH SMART METER WATER	2015	\$9,000	2025	\$8,000
TENNIS & BASKETBALL RESURFACING	2019	\$23,710	2025	\$60,000
TENNIS CONTAINER	2019	\$2,500	2029	\$3,000
VOLLEYBALL/BASKETBALL LIGHTS	2017	\$8,076	2037	\$10,000
RUSH PARK	YEAR COMPLETED	COST	LIFE EXPECTANCY	ANTICIPATED COST
AUD-CARPET	2010	?	2022	\$25,000
UPGRADE AUD LAMP & EMERGENCY EXIT LIGHTS	2014	\$17,300	2024	\$3,000
AUD-INSIDE PAINTING	2015	\$10,000	2025	\$10,000
REFURBISHED OUTSIDE BATHROOMS	2019	\$10,000	2025	\$15,000
AUD-PARTITIONS	1983	UNKNOWN	2026	\$10,000
PARKING LOT	2004 2020	? \$33,050	2027	\$20,000
AUDITORIUM HVAC UNITS	2013	\$24,400	2027	\$25,000
AUD-OUTSIDE PAINTING	2020	\$10,000	2028	\$10,000
PLAYGROUND	2013	\$113,185	2029	\$200,000
UPGRADE LIGHTING AUD & OFFICE	2019	\$4,185	2029	\$200,000
AUD-AUDIO VISUAL	2022	\$50,000	2032	\$25,000
AUD- STAGE LIGHTS LED	2020	\$14,263	2035	\$20,000
AUD-ROOF	2010	\$22,400	2035	\$30,000
SITE A CANOPY	2015	\$47,330	2035	\$50,000
PLAYGROUND SHADE CANOPY	2015	\$45,146	2035	\$50,000
ADMIN OFFICE HVAC	2022	\$16,000	2040	N/A
STUCCO STORAGE UNIT	2010	\$39,740	N/A	N/A
SOFTBALL FIELD BACKSTOPS	2009	\$39,000	2029	UNKNOWN
MONTECITO CENTER	YEAR COMPLETED	COST	LIFE EXPECTANCY	ANTICIPATED COST
SLURRY PLAY AREA	2020	\$2,500.00	2025	\$2,500.00
PARKING LOT	2019	\$5,000.00	2025	\$6,000.00
FLOORING	2019	\$9,200.00	2029	\$10,000.00
HVAC UNIT	2007	\$6,000.00	2027	\$10,000.00
LED LIGHTS	2018	\$5,357.11	2028	\$6,000.00

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-3

Date: March 21, 2024

To: CIP Committee
Jeff Barke, Chair
Jo Shade

From: General Manager Joe Mendoza

Subject: DISCUSSION OF FUTURE CAPITAL IMPROVEMENT PROJECTS AND MISCELLANEOUS AMENITIES, EQUIPMENT AND REPAIRS

RECOMMENDATION

It is recommended that the CIP Committee receive and file this report and provide staff with any recommended improvements.

INFORMATION

In addition to any recommended CIP's that the CIP Committee recommends staff will be adding the following miscellaneous amenities, equipment and repairs to the 2024-2025 preliminary budget for approval. The list below is a compilation of deferred maintenance projects and possible enhancements to the Rossmoor Community Services District (RCSD) that have been identified by District staff:

1. Versa deep cleaning machine – estimated at \$5,000
2. Storage shed for Montecito Center – estimated at \$5,000
3. Replacement of worn or damaged picnic tables and benches at all facilities - estimated at \$10,000
4. Painting of the building and walkway structure facia and doors at Rush and Rossmoor Park Exterior: estimated at \$15,000
5. Repairs to the sewer drain at Rush Park – amount to be determined. This will be a mid-year adjustment, if needed. Keeping the committee informed in the event of a possible issue.

Funding will be budgeted in FY 2024-2025. However, if grant funds are available staff will submit applications to offset expenditures.

ATTACHMENTS

None.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-3

Date: March 21, 2024

To: Budget Committee
Tony DeMarco, Chair
Michael Maynard

From: General Manager Joe Mendoza
Accounting Consultant Michael Matsumoto

Subject: DISCUSSION REGARDING COST OF LIVING INCREASE, MATCHING DEFERRED COMPENSATION PLAN, AND FEE INCREASE FOR FACILITY RENTALS

RECOMMENDATION

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, the possibility of a matching deferred compensation program and the increase of fees for facility rentals.

INFORMATION

Last fiscal year staff received a 3% cost of living adjustment (COLA) and 2% appreciation bonus. This year it is recommended that a 3% COLA (\$14,262) be allocated to staff (not including the General Manager). Additionally, requesting consideration of a deferred compensation matching program for full-time employees only. The program would consist of up to a 3% match that would be a maximum of \$10,300 annually if each eligible employee participated. The program is in lieu of providing a traditional retirement plan and would assist full-time employees in preparing for retirement. To safeguard the District, it is recommended that the policy include a clause that would suspend the program if the District reserves fell below \$1,000,000. The employee would still be able to contribute their portion until the District reserves rose to \$1,000,000 or more.

Preliminary discussion will include possible fee increases for facilities and programs.

ATTACHMENTS

None.