

AGENDA

ROSSMOOR COMMUNITY SERVICES DISTRICT

BUDGET COMMITTEE MEETING

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

**Monday, February 5, 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

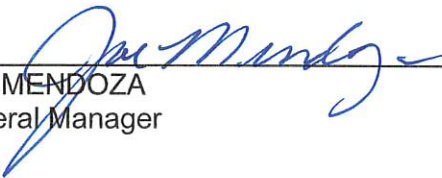
1. DISCUSSION REGARDING FY 2023-2024 MID-YEAR ADJUSTMENTS
2. DISCUSSION OF RECOMMENDATIONS FROM THE CIP COMMITTEE

D. ADJOURNMENT

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the February 5, 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 1/26/2024

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-1

Date: February 5, 2024

To: Budget Committee
Tony DeMarco, Chair
Michael Maynard

From: General Manager Joe Mendoza
Accounting Consultant Michael Matsumoto

Subject: DISCUSSION REGARDING FY 2023-2024 MID-YEAR ADJUSTMENTS

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the mid-year budget adjustments.

INFORMATION

Staff will review the revenues and expenditures from December 2023 with the committee and believes the following budget adjustments should be made:

- Tennis and Pickleball court reservation and lessons should be reallocated because Pickleball began in 2023/2024. Overall reduction because the District is down a tennis/pickleball instructor.
- Small additions to appropriations.
- Review December 2023 Revenue and Expenditure report

ATTACHMENTS

1. FY 2023-2024 Approved Budget
2. Mid-Year Budget Adjustments FY 2023-2024

Rossmoor Community Services District
Adopted Budget
Revenues
For the Fiscal Year 2023-2024

Black Mountain	Description	2022-2023		12-Month Projected Estimates to Close	2023-2024 Adopted Budget
		Original Budget	Amended Budget		
Property Taxes					
10-3001	Current secured property tax	\$ 1,071,000	\$ 1,200,000	\$ 1,187,500	\$ 1,242,000
10-3002	Current unsecured property tax	35,700	35,700	35,700	36,900
10-3003	Prior secured property tax	14,700	14,700	8,700	15,200
10-3004	Prior unsecured property tax	3,150	3,150	3,150	3,300
10-3005	Delinquent property taxes	1,050	1,050	1,050	1,100
10-3006	Current supplemental assessment	18,900	18,900	28,000	19,600
10-3008	Public utility	10,500	10,500	10,500	10,900
10-3009	State-Homeowners Prop. Tax Relief	4,000	4,000	4,000	4,100
Total property taxes		1,159,000	1,288,000	1,278,600	1,333,100
Street Light Assessment					
10-3101	Street light assessment	390,600	390,600	400,000	404,300
Interest on investments					
10-3201	Interest	3,000	3,000	20,860	30,000
From Other Governmental Agencies					
10-3301	Prop 68 Grant Funding*	70,000	70,000	72,000	56,000
10-3302	Senior Meal Gap Program	-	-	-	-
10-3303	FEMA Grant - COVID 19	-	-	-	-
10-3304	County-Street Sweep Reimbursement *	80,000	80,000	75,274	80,000
Total other governmental agencies		150,000	150,000	147,274	136,000
Permit and Rental Fees					
* 10-3401	Tennis Court Reservations	41,000	41,000	41,000	41,000
10-3402	Tennis Instructor Private Lessons	38,000	38,000	38,000	38,000
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
10-3411	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
10-3454	Rush Park Kitchen	1,000	1,000	1,000	1,000
Total permit and rental fees		214,300	214,300	214,300	214,300
Miscellaneous Revenues					
10-3501	Miscellaneous	10,000	10,000	12,000	10,000
N/A	Admin Fees	-	-	-	-
10-3502	Sponsorship	25,000	25,000	25,000	25,000
Total miscellaneous revenues		35,000	35,000	37,000	35,000
Total revenues		\$ 1,951,900	\$ 2,080,900	\$ 2,098,034	\$ 2,152,700

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

* This budget includes Street Sweeping costs in excess of the County Reimbursement.

Rossmoor Community Services District
Adopted Budget
Department 10 - Administrative Services
For the Fiscal Year 2023-2024

Black Mountain	Description	2022-2023		12-Month Projected Estimates to Close	2023-2024 Adopted Budget
		Original Budget	Amended Budget		
Salaries and Benefits					
10-5010-4000	Board of Directors' Compensation	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
10-5010-4002	Part-time	68,990	68,990	68,990	82,100
10-5010-4003	Overtime	10,000	10,000	10,000	10,500
10-5010-4005	Event Attendant	-	-	-	-
10-5010-4006	Salaries - Administrative	244,698	244,698	244,698	255,800
10-5010-4008	Salaries - Parks and Recreation	161,213	161,213	161,213	166,100
10-5010-4009	Salaries - Tree	57,907	57,907	57,907	59,700
10-5010-4007	Mileage Reimbursement	2,000	2,000	2,000	2,100
10-5010-4010	Workers' Compensation Insurance	20,000	20,000	60,790	15,000
10-5010-4011	Medical Insurance	80,000	80,000	80,000	84,000
10-5010-4015	Payroll Taxes	53,698	53,698	53,698	56,390
Total salaries and benefits		709,506	709,506	750,296	742,690
Operations and Maintenances					
10-5010-5002	Insurance - Liability	35,000	35,000	500	41,000
10-5010-5004	Membership & Dues	9,500	9,500	9,500	9,980
10-5010-5006	Travel & Meetings	2,500	2,500	2,500	2,630
10-5010-5007	Televised Meeting Costs	22,000	22,000	22,000	23,100
10-5010-5008	Gasoline	5,000	5,000	5,000	5,250
10-5010-5010	Publications & Legal Notice	7,500	7,500	7,500	7,880
10-5010-5012	Printing	4,000	4,000	4,000	4,200
10-5010-5014	Postage	2,000	2,000	2,000	2,100
10-5010-5016	Office & Meeting Supplies	15,000	15,000	15,000	15,750
10-5010-5018	Janitorial Supplies	-	-	-	20,790
10-5010-5020	Telephone	10,000	10,000	10,000	10,500
10-5010-5021	Computer/Email/Server Costs	5,000	5,000	5,000	5,250
10-5010-5030	Vehicle Maintenance	5,000	5,000	5,000	10,500
10-5010-5032	Buildings & Grounds-Maintenance	-	-	-	85,050
10-5010-5045	Miscellaneous Expenditures	20,000	20,000	20,000	21,000
10-5010-5046	Bank Service Charges	4,000	4,000	4,000	4,200
10-5010-5050	Elections	8,000	8,000	12,800	-
Total operations and maintenance		154,500	154,500	124,800	269,180
Contract Services					
10-5010-5610	Legal Services	62,400	62,400	62,400	65,520
10-5010-5615	Financial Audit - Consulting	19,000	19,000	19,000	19,950
10-5010-5620	Outsourced Financial Consultant	60,000	60,000	68,969	72,450
10-5010-5670	Other Professional Services	40,000	40,000	40,000	42,000
Total Contract Services		181,400	181,400	190,369	199,920
Capital Expenditures					
10-5010-6010	Equipment	2,000	2,000	2,000	2,100
10-5010-6025	Software	10,000	10,000	10,000	10,500
Total Capital Expenditures		12,000	12,000	12,000	12,600
Total Expenditures		\$ 1,057,406	\$ 1,057,406	\$ 1,077,465	\$ 1,224,390

* assuming 5% increase on Salaries

**Rossmoor Community Services District
 Adopted Budget
 Department 20 - Recreation
 For the Fiscal Year 2023-2024**

Black Mountain	Description	2022-2023			2023-2024 Adopted Budget
		Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Operations and Maintenances					
10-5020-5017	Community Events	\$ 60,000	\$ 60,000	\$ 60,000	\$ 63,000
Total operations and maintenance		<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>63,000</u>
Total Expenditures		<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 63,000</u>

**Rossmoor Community Services District
 Adopted Budget
 Department 30 - Rossmoor Park
 For the Fiscal Year 2023-2024**

Black Mountain	Description	2022-2023			2023-2024 Adopted Budget
		Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Operations and Maintenances					
10-5030-5018	Janitorial Supplies	\$ 6,600	\$ 6,600	\$ 6,600	\$ -
10-5030-5022	Utilities	12,500	12,500	12,500	13,130
10-5030-5023	Water	35,000	60,000	60,000	63,000
10-5030-5025	Secured Property Tax	1,200	1,200	1,200	1,260
10-5030-5030	Vehicle Maintenance	1,500	1,500	1,500	-
10-5030-5032	Buildings & Grounds-Maintenance	30,000	30,000	30,000	-
10-5030-5034	Alarm Systems/Security	1,000	1,000	1,000	1,050
10-5030-5045	Miscellaneous Expenditures	4,500	4,500	4,500	4,730
10-5030-5051	Equipment Rental	500	500	500	530
10-5030-5032	Minor Facility Repairs/Tools	1,000	1,000	1,000	1,050
Total operations and maintenance		93,800	118,800	118,800	84,750
Contract Services					
10-5030-5655	Landscape Maintenance/Janitorial Services	32,000	32,000	32,000	34,500
Total Contract Services		32,000	32,000	32,000	34,500
Capital Expenditures					
10-5030-6005	Buildings and improvements	70,000	70,000	-	90,000
Total Capital Expenditures		70,000	70,000	-	90,000
Total Expenditures		\$ 195,800	\$ 220,800	\$ 150,800	\$ 209,250
Capital expenditures breakdown:					
	Picnic Shelter - Rossmoor Park (Grant)			-	40,000
	Resurface basketball and tennis courts			-	50,000
				-	90,000

Rossmoor Community Services District
Adopted Budget
Department 40 - Montecito Center
For the Fiscal Year 2023-2024

Black Mountain	Description	2022-2023			2023-2024 Adopted Budget
		Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Operations and Maintenances					
10-5040-5018	Janitorial Supplies	\$ 6,600	\$ 6,600	\$ 6,600	\$ -
10-5040-5022	Utilities	2,000	2,000	2,000	2,100
10-5040-5023	Water	2,250	4,500	4,500	4,730
10-5040-5025	Secured Property Tax	1,000	1,000	1,000	1,050
10-5040-5030	Vehicle Maintenance	1,500	1,500	1,500	-
10-5040-5032	Buildings & Grounds-Maintenance	8,000	8,000	8,000	-
10-5040-5034	Alarm Systems/Security	650	650	650	680
10-5040-5045	Miscellaneous Expenditures	500	500	500	530
10-5040-5052	Minor Facility Repairs/Tools	500	500	500	530
Total operations and maintenance		23,000	25,250	25,250	9,620
Contract Services					
10-5040-5655	Landscape Maintenance/Janitorial Services	5,000	5,000	5,000	3,830
Total Contract Services		5,000	5,000	5,000	3,830
Total Expenditures		\$ 28,000	\$ 30,250	\$ 30,250	\$ 13,450

**Rossmoor Community Services District
 Adopted Budget
 Department 50 - Rush Park
 For the Fiscal Year 2023-2024**

Black Mountain	Description	2022-2023			2023-2024 Adopted Budget
		Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Operations and Maintenances					
10-5050-5018	Janitorial Supplies	\$ 6,600	\$ 6,600	\$ 6,600	\$ -
10-5050-5022	Utilities	25,300	31,600	31,600	33,180
10-5050-5023	Water	50,000	50,000	50,000	52,500
10-5050-5025	Secured Property Tax	4,200	4,200	4,200	4,410
10-5050-5030	Vehicle Maintenance	2,000	2,000	2,000	-
10-5050-5032	Buildings & Grounds-Maintenance	40,000	40,000	40,000	-
10-5050-5034	Alarm Systems/Security	800	800	800	840
10-5050-5045	Miscellaneous Expenditures	500	500	500	530
10-5050-5051	Equipment Rental	1,500	1,500	1,500	1,580
10-5050-5052	Minor Facility Repairs/Tools	500	500	500	530
Total operations and maintenance		131,400	137,700	137,700	93,570
Contract Services					
10-50-5655	Landscape Maintenance/Janitorial Services	33,000	33,000	33,000	34,500
Total Contract Services		33,000	33,000	33,000	34,500
Capital Expenditures					
10-50-6005	Building and Improvements	40,000	40,000	20,000	65,000
10-50-6010	Equipment	10,000	10,000	10,000	-
Total Capital Expenditures		50,000	50,000	30,000	65,000
Total Expenditures		\$ 214,400	\$ 220,700	\$ 200,700	\$ 193,070

Capital expenditures breakdown:

Flooring for the Auditorium (Grant)			30,000
Electrical Upgrade		20,000	-
Rush Park Auditorium roof repair		-	35,000
		20,000	65,000

* Brightview Landscape Services

April 1, 2022 - March 31, 2023: \$5,059.37/month

April 1, 2023 - March 31, 2024: \$ 5,312.33 /month

Allocation:

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

**Rossmoor Community Services District
 Adopted Budget
 Department 60 -Street Lighting
 For the Fiscal Year 2023-2024**

			2022-2023		12-Month	2023-2024
	Black Mountain	Description	Original Budget	Amended Budget	Projected Estimates to Close	Adopted Budget
Contract Services						
	10-5060-5650	Street Lighting and Maintenance	\$ 100,000	\$ 100,000	\$ 107,670	\$ 113,100
Total Contract Services			<u>100,000</u>	<u>100,000</u>	<u>107,670</u>	<u>113,100</u>
Total Expenditures			<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 107,670</u>	<u>\$ 113,100</u>

**Rossmoor Community Services District
 Adopted Budget
 Department 65 - Rossmoor Wall
 For the Fiscal Year 2023-2024**

		2022-2023			2023-2024
Black Mountain	Description	Original Budget	Amended Budget	12-Month Projected Estimates to Close	Adopted Budget
Operations and Maintenances					
10-5065-5032	Buildings & Grounds-Maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Total operations and maintenance		1,000	1,000	1,000	-
Total expenditures		\$ 1,000	\$ 1,000	\$ 1,000	\$ -

**Rossmoor Community Services District
 Adopted Budget
 Department 70 - Street Sweeping
 For the Fiscal Year 2023-2024**

			2022-2023		12-Month Projected Estimates to Close	2023-2024 Adopted Budget
Black Mountain	Description	Original Budget	Amended Budget			
Contract Services						
10-5070-5642	Street Sweeping	\$ 80,000	\$ 80,000	\$ 75,274	\$ 83,100	
Total Contract Services		<u>80,000</u>	<u>80,000</u>	<u>75,274</u>	<u>83,100</u>	
Total expenditures		<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 75,274</u>	<u>\$ 83,100</u>	

**Rossmoor Community Services District
 Adopted Budget
 Department 80 - Parkway Tree
 For the Fiscal Year 2023-2024**

		2022-2023			2023-2024
Black Mountain	Description	Original Budget	Amended Budget	12-Month Projected Estimates to Close	Adopted Budget
Operations and Maintenances					
10-5080-5017	Community Events	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,580
Total operations and maintenance		1,500	1,500	1,500	1,580
Contract Services					
10-5080-5656	Tree Trimming	130,500	130,500	130,500	137,030
10-5080-5660	Tree Removal	3,000	3,000	3,000	3,150
Total Contract Services		133,500	133,500	133,500	140,180
Capital Expenditures					
10-5080-6015	Trees	45,000	45,000	45,000	47,250
Total capital expenditures		45,000	45,000	45,000	47,250
Total expenditures		\$ 180,000	\$ 180,000	\$ 180,000	\$ 189,010

Rossmoor Community Services District

Mid-Year Budget Adjustments

FY 23-24

	Account #	Actual At 12/31/23	Budget	Budget Adjustment	Revised Estimates
Estimated Revenues					
Tennis Court Reservations	10-3401	8,885	41,000	(20,000)	21,000
Tennis Instructor Private Lessons	10-3402	9,967	38,000	(22,000)	16,000
Pickleball Reservations	10-3407	5,300	0	12,000	12,000
Pickleball Instructor Private Lessons	10-3408	0	0	3,000	3,000
Appropriations					
Administration (5010)					
Overtime	10-5010-4003	9,304	10,500	1,500	12,000
Memberships and Dues	10-5010-5004	10,350	9,980	520	10,500
Computer/Email/Server	10-5010-5021	5,968	5,250	3,750	9,000
Budget Summary					
Estimated Revenues			2,152,700	(27,000)	2,125,700
Appropriations			<u>(2,103,560)</u>	(5,770)	<u>(2,109,330)</u>
Net Surplus/(Deficit)			<u>49,140</u>		<u>16,370</u> *

* Does not include an increase in property taxes. Property taxes in 22/23 were 8% higher than in 21/22. The 23/24 budget is only about 3.5% higher than the 22/23 revenues.

RESOLUTION 24-02-13-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE MID-YEAR AMENDED BUDGET REVENUES AND EXPENDITURES TOTAL AMOUNTS FOR THE FISCAL YEAR 2023-2024

WHEREAS, the Rossmoor Community Services District Budget Committee did discuss and recommend approval of the District's Fiscal Year 2023-2024 Amended Budget at its Committee Meeting on February 5, 2024;

WHEREAS, the Rossmoor Community Services District Board of Directors did discuss and approve the District's Fiscal Year 2023-2024 Mid-Year Amended Budget at its Regular Meeting;

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 Revenues and Expenditure Totals, by Fund, in the amounts specified in Attachment A for the Fiscal Year 2023-2024.

PASSED, APPROVED AND ADOPTED this 13th day of February 2024.

AYES:

NOES:

ABSTAIN:

ABSENT:

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

Michael Maynard, President

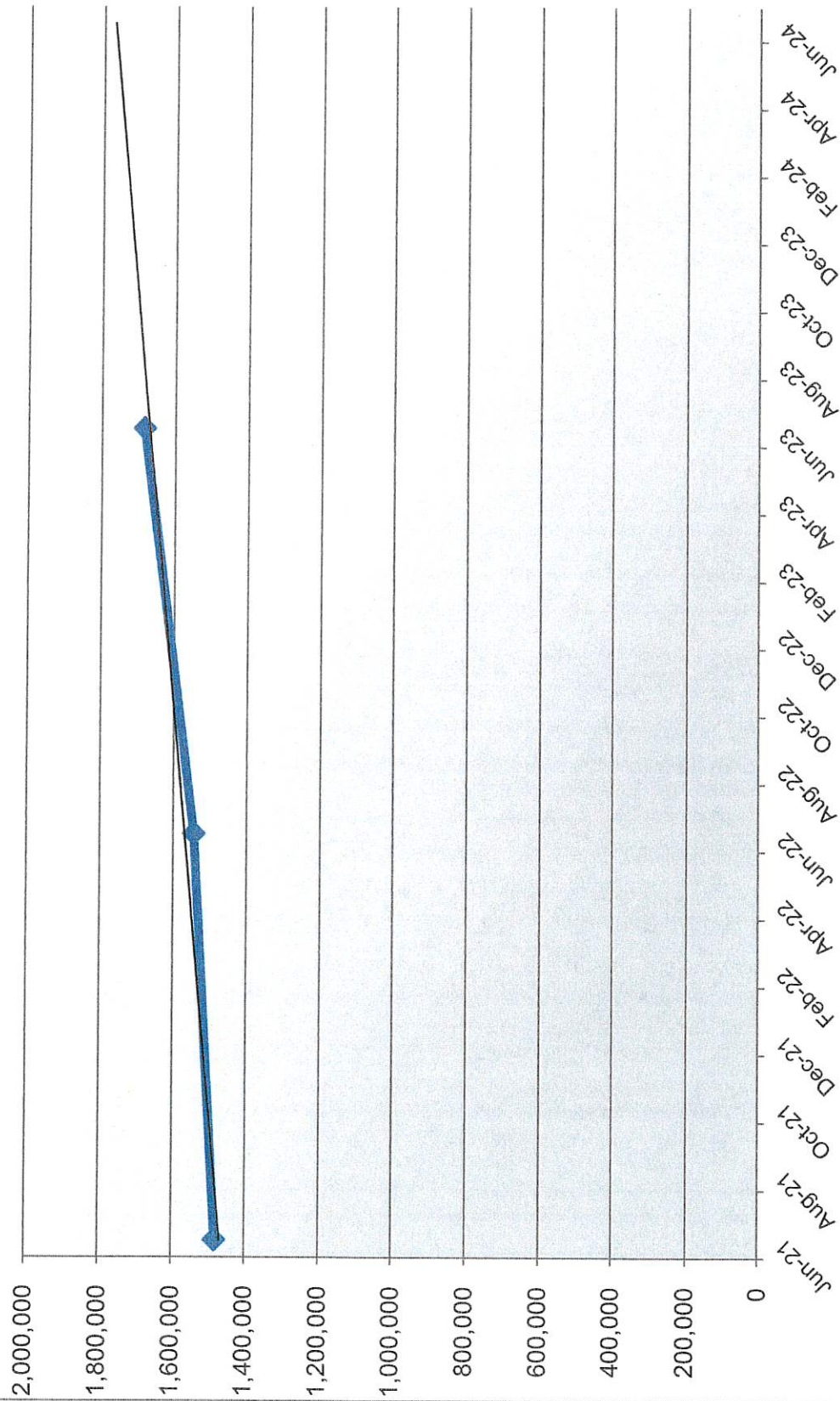
ATTEST:

Joe Mendoza, Secretary
Rossmoor Community Services District

Attachment A to Resolution No. 24-02-13-01
ANNUAL FISCAL YEAR 2023-2024 AMENDED BUDGET REVENUES
AND EXPENDITURES TOTAL AMOUNTS SUMMARY

	Current Budget	Budget Adjustment	Revised Budget
TOTAL FUND REVENUES			
Fund 10	\$ 2,152,700	\$ (27,000)	\$ 2,125,700
TOTAL ALL FUNDS	\$ 2,152,700	\$ (27,000)	\$ 2,125,700
 TOTAL FUND EXPENDITURES			
5010 Administration	\$ 1,224,390	\$ 5,770	\$ 1,230,160
5020 Recreation	63,000	-	63,000
5030 Rossmoor Park	209,250	-	209,250
5040 Montecito Center	13,450	-	13,450
5050 Rush Park	193,070	-	193,070
5060 Street Lighting	113,100	-	113,100
5070 Street Sweeping	83,100	-	83,100
5080 Parkway Trees	189,010	-	189,010
5090 Mini-Parks & Medians	15,190	-	15,190
 TOTAL ALL FUNDS	\$ 2,103,560	\$ 5,770	\$ 2,109,330

Property Tax Revenue Actual



Prior to 20/21, property taxes included bond assessments. **Period**

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-2

Date: February 5, 2024

To: Budget Committee
Tony DeMarco, Chair
Michael Maynard

From: General Manager Joe Mendoza
Accounting Consultant Michael Matsumoto

Subject: DISCUSSION OF RECOMMENDATIONS FROM THE CIP COMMITTEE

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors review and file this report.

INFORMATION

The total expenditures on capital improvements for 2018 through December 1, 2023 is estimated to be \$232,835. Completed capital projects submitted for Prop 68 Grant reimbursement include the following:

Rossmoor Park

- Resurface Tennis and Basketball Courts
- Community Center Flooring
- Parking Resurfacing
- Playground Equipment Replacement and Play Surfacing
- Tennis Court Lighting

Rush Park

- Resurfaced parking lot
- Replaced play surfacing
- Added Audio Visual equipment in the auditorium
- Replaced HVAC in the public areas
- Lighting

Through the Prop 68 Per Capita Grant the Rossmoor Community Services District (RCSD) was allocated \$184,213 for rehabilitation, creation, and improvements to our facilities. As of December 31, 2023, \$79,766 has been reimbursed to the District leaving a balance of \$104,447. The grant performance period deadline has been extended from June 30, 2024 to June 30, 2028. The grant remains open and we will be submitting additional projects as they are completed. We continue to work with the state to audit our position on a regular basis.

ATTACHMENTS

1. Grant Status Report issued by the State of California – Rush Park Improvements
2. Grant Status Report issued by the State of California – Rossmoor Park Improvements
3. Completed Capital Projects List as of December 1, 2023
4. Policy No. 3020 Budget Preparation, Adoption and Revision
5. Policy No. 3021 Budgetary Control



DEPARTMENT OF PARKS AND RECREATION
P.O. Box 942896 • Sacramento, CA 94296-0001
(916) 653-7423

Armando Quintero, Director

10/27/2023

Joe Mendoza
General Manager
Rossmoor CSD
3001 Blume Drive
Rossmoor, CA 90720

Re: 2018 Parks Bond Act Per Capita - 18-30-050 Rush Park Improvements

Dear Joe Mendoza:

Enclosed is a **Status Report** for the above referenced project administered by the Office of Grants and Local Services (OGALS). These Status Reports are sent every six months, and if they are not returned within thirty days, no payments can be processed for this project.

Take a moment to review the scope as described in the attached report and provide detailed, accurate, and up-to-date responses to the information requested. The information you provide allows OGALS to assist your agency in completing the project on time, on budget, and according to scope.

Return the completed Status Report within thirty days to your Project Officer Melinda Steinert at Melinda.Steinert@parks.ca.gov. You may also contact Melinda Steinert by phone at (916) 204-9223 if you have any questions.

OGALS appreciates your attention to this matter and looks forward to our continued partnership to improve the quality of life for communities throughout California.

Enclosure



ATTENTION: Melinda Steinert

Status Report

Grantee: Rossmoor CSD

Project Number: 18-30-050 2018 Parks Bond Act, 2018 Parks Bond Act Per Capita

Project Name: Rush Park Improvements

Project Scope: **NEED TO REPLACE FLOORING IN THE AUDITORIUM AT RUSH PARK AND ANTICIPATE THE PROJECT WILL BE COMPLETED BY MAY/JUNE 2024**

Project Phase: Pre-Construction/Pre-Acquisition Acquisition and/or Construction

When will you submit your next payment request? **7-1-24** For how much? **\$39,824**

Estimated date of project completion: **6-15-24**

Potential obstacles affecting completion: **None**

Is the project: On Time? **YES**/no Within Budget? **YES**/no Within Scope? **YES**/no If no, explain:

Describe grant-funded work completed since last status report submitted on 12/27/2022 : **N/A**

Provide photos showing work completed since 12/27/2022

Describe grant-funded work expected to be completed by 4/24/2024 **None The project will be completed by May/June 2024**

If there have been any changes to the proposed funding for this project, attach a revised Funding Sources Form.

Provide information on payments to be submitted over the next three years:

Between 1/1/23 and 6/30/23	Between 7/1/23 and 12/31/23	Between 1/1/24 and 6/30/24	Between 7/1/24 and 12/31/24	Between 1/1/25 and 6/30/25	Between 7/1/25 and 12/31/25	After 1/1/26
\$	\$	\$ 39,824	\$	\$	\$	\$

The purpose of this data is to help the State estimate borrowing needs; you will not be held to these estimates.

As a reminder, OGALS considers advance payments a privilege, not a right. For approved advance payments, a Grant Expenditure Form documenting use of the funds must be received within six months from receipt of the advance. For more information about advance payments, refer to the Grant Payment Section in the Per Capita Grant Administration Guide.

Advances to date without documentation (attach a Grant Expenditure Form documenting expenditure of the balance, if applicable):

N/A

If a portion of the advanced funds have not been spent, and more than six months have passed since the grantee received the advanced funds, the balance must be spent on eligible costs or returned to OGALS within 60 days from receipt of this form.

I represent and warrant that I have full authority to execute this Grant Progress Status Report on behalf of the Grantee. I declare under penalty of perjury, under the laws of the State of California, that this status report, and any accompanying documents, for the above-mentioned Grant is true and correct to the best of my knowledge.

  11/30/2023
Authorized Representative Title Date

(*Certification to above information requires a signature by a person authorized in the resolution)



DEPARTMENT OF PARKS AND RECREATION
P.O. Box 942896 • Sacramento, CA 94296-0001
(916) 653-7423

Armando Quintero, Director

10/27/2023

Joe Mendoza
General Manager
Rossmoor CSD
3001 Blume Drive
Rossmoor, CA 90720

Re: 2018 Parks Bond Act Per Capita - 18-30-051 Rossmoor Park Improvements

Dear Joe Mendoza:

Enclosed is a Status Report for the above referenced project administered by the Office of Grants and Local Services (OGALS). These Status Reports are sent every six months, and if they are not returned within thirty days, no payments can be processed for this project.

Take a moment to review the scope as described in the attached report and provide detailed, accurate, and up-to-date responses to the information requested. The information you provide allows OGALS to assist your agency in completing the project on time, on budget, and according to scope.

Return the completed Status Report within thirty days to your Project Officer Melinda Steinert at Melinda.Steinert@parks.ca.gov. You may also contact Melinda Steinert by phone at (916) 204-9223 if you have any questions.

OGALS appreciates your attention to this matter and looks forward to our continued partnership to improve the quality of life for communities throughout California.

Enclosure



ATTENTION: Melinda Steinert

Status Report

Grantee: Rossmoor CSD

Project Number: 18-30-051 2018 Parks Bond Act, 2018 Parks Bond Act Per Capita

Project Name: Rossmoor Park Improvements

Project Scope: **NEED TO INSTALL NEW SHADE SHELTER, CANOPY, AND CONCRETE PAD AT ROSSMOOR PARK AND ANTICIPATE THE PROJECT WILL BE COMPLETED BY MAY/JUNE 2024**

Project Phase: Pre-Construction/Pre-Acquisition Acquisition and/or Construction

When will you submit your next payment request? **7-1-24** For how much? **\$64,623**

Estimated date of project completion: **06-15-24**

Potential obstacles affecting completion: **None**

Is the project: On Time? **YES**/no Within Budget? **YES**/no Within Scope? **YES**/no If no, explain:

Describe grant-funded work completed since last status report submitted on 12/27/2022 : **N/A**

Provide photos showing work completed since 12/27/2022

Describe grant-funded work expected to be completed by 4/24/2024 **None**

If there have been any changes to the proposed funding for this project, attach a revised Funding Sources Form.

Provide information on payments to be submitted over the next three years:

Between 1/1/23 and 6/30/23	Between 7/1/23 and 12/31/23	Between 1/1/24 and 6/30/24	Between 7/1/24 and 12/31/24	Between 1/1/25 and 6/30/25	Between 7/1/25 and 12/31/25	After 1/1/26
\$	\$	\$64,623	\$	\$	\$	\$

The purpose of this data is to help the State estimate borrowing needs; you will not be held to these estimates.


As a reminder, OGALS considers advance payments a privilege, not a right. For approved advance payments, a Grant Expenditure Form documenting use of the funds must be received within six months from receipt of the advance. For more information about advance payments, refer to the Grant Payment Section in the Per Capita Grant Administration Guide.


Advances to date without documentation (attach a Grant Expenditure Form documenting expenditure of the balance, if applicable):

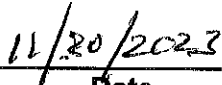
N/A

If a portion of the advanced funds have not been spent, and more than six months have passed since the grantee received the advanced funds, the balance must be spent on eligible costs or returned to OGALS within 60 days from receipt of this form.

I represent and warrant that I have full authority to execute this Grant Progress Status Report on behalf of the Grantee. I declare under penalty of perjury, under the laws of the State of California, that this status report, and any accompanying documents, for the above-mentioned Grant is true and correct to the best of my knowledge.


Authorized Representative*


Title


Date

(*Certification to above information requires a signature by a person authorized in the resolution)

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)	2026	\$100,000
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

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**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