

**AGENDA**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**BUDGET COMMITTEE MEETING**

RUSH PARK  
Administration Building  
3001 Blume Drive  
Rossmoor, California

**Thursday, June 6, 2019**  
**7:00 p.m.**

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**A. ORGANIZATION**

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

**B. PUBLIC FORUM**

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

**C. REGULAR CALENDAR**


1. DISCUSSION WITH GENERAL MANAGER REGARDING:
  - a. FY 2018-2019 ESTIMATES TO CLOSE
  - b. FY 2019-2020 PRELIMINARY BUDGET
2. DISCUSSION WITH GENERAL MANAGER RE: DISTRICT SALARY PLAN
3. DISCUSSION WITH GENERAL MANAGER RE: HIRING PART-TIME EMPLOYEE TO MONITOR PARKS DURING DAYLIGHT SAVING TIME
4. DISCUSSION WITH GENERAL MANAGER RE: EMPLOYEE 401K DEFERRED COMPENSATION MATCHING FUND PLAN

**D. ADJOURNMENT**

**CERTIFICATION OF POSTING**

I hereby certify that the attached Agenda for the Thursday, June 6, 2019 7:00 p.m. Budget Committee Meeting of the Rossmoor Community Services District was posted at least 24 hours prior to the time of the meeting.

ATTEST:

  
\_\_\_\_\_  
Joe Mendoza  
General Manager

Date 6/4/2019

## **ROSSMOOR COMMUNITY SERVICES DISTRICT**

### **AGENDA ITEM C-1**

**Date:** June 6, 2019  
**To:** Budget Committee  
**From:** RCSD, General Manager, Initiated by J.Mendoza/K. Bell  
**Subject:** FY 2018-2019 ESTIMATES TO CLOSE AND FY 2019-2020 PRELIMINARY BUDGET

#### **RECOMMENDATION:**

The Budget Committee will review the District's FY 2018-2019 Estimate to Close and the FY 2019-2020 Preliminary Budget and make their recommendations to the Board.

#### **BACKGROUND:**

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

This year, our Estimate to Close for Fund 10 is projected at \$1,601,595 in revenue over \$1,514,535 in expenses with a remaining \$87,060. This will increase District's Beginning Fund Balance for 2019-2020 to \$1,096,361.

This amount is based on our receipt of the May property tax apportionment which is a substantial portion, but not a final amount of the District's annual revenue. The District's revenue increased from FY 2018-2019, as shown in the "Apportionment Comparison" sheet (attachment 1). The Current Secured Tax and Lighting apportionments have continued to increase in each of the last six years. From FY 2017-2018 to FY 2018-2019 the total increase was 4.1% in these 2 categories. In the FY 2019-2020 Preliminary Budget, the Current

Secured Tax and Lighting apportionments are conservatively increased 3.5%.

There is no percentage increase for the other property tax accounts, i.e., Current Unsecured, Prior Secured, etc.

Prudent fiscal management maintains the District's financial position regarding revenue and expenses in good stead. This should enable the District to continue its normal expenditure patterns consistent with the service delivery levels that the community has come to expect.

There have been two additional accounts in the 2019-2020 Preliminary Budget, which will be thoroughly discussed in agenda items C-3 and C-4. The added accounts are:

1. 10-10-4003, Part-time employee added to monitor parks during daylight saving time.
2. 10-10-4012, Employee 401k Deferred Compensation Matching Fund Plan

In summary, the starting point for Fund 10 is a fiscally conservative budget increase, with only modest projected increases in revenue and expenses. Expenses will only be increased by whatever recommendations are made by the Committee to the Board and by any recommendations to the proposed Salary Plan to be discussed in Agenda Item C-2, further on in this Agenda.

In spite of our economic environment, our reserve ratio to budget remains healthy and the District is in a better fiscal condition than a number of other local governments in our area. Staff will continue to monitor closely, any developments which might adversely affect the District.

**ATTACHMENTS:**

1. FY 2018-2019 Apportionments Comparison
2. FY 2018-2019 Estimates to Close
3. FY 2019-2020 Preliminary Budget
4. 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 17/18              | FY 18/19              | DIFFERENCE          | %               |
|--------------------------------------|-----------------------|-----------------------|---------------------|-----------------|
| <b>FY 16-17 VS FY 17-18 (TOTALS)</b> | <b>\$1,633,274.67</b> | <b>\$1,695,919.57</b> | <b>\$62,644.90</b>  | <b>3.84%</b>    |
| SUPP TAX 1985 #1                     | \$916.56              | \$472.74              | -\$443.82           | -48.42%         |
| SECURED PY TAX #1                    | \$1,081.18            | \$1,178.98            | \$97.80             | 9.05%           |
| SECURED PY PENALTIES #1              | \$158.83              | \$182.82              | \$23.99             | 15.10%          |
| <b>MONTH OF AUGUST</b>               | <b>\$2,156.57</b>     | <b>\$1,834.54</b>     | <b>-\$322.03</b>    | <b>-14.93%</b>  |
| SUPP TAX 1985 #2                     | \$912.45              | \$635.52              | -\$276.93           | -30.35%         |
| SECURED PY TAX #2                    | \$1,823.18            | \$2,438.45            | \$615.27            | 33.75%          |
| SECURED PY PENALTIES #2              | \$305.16              | \$429.67              | \$124.51            | 40.80%          |
| UNSECURED COLLECT #1                 | \$26,984.09           | \$23,071.97           | -\$3,912.12         | -14.50%         |
| <b>MONTH OF SEPTEMBER</b>            | <b>\$30,024.88</b>    | <b>\$26,575.61</b>    | <b>-\$3,449.27</b>  | <b>-11.49%</b>  |
| SUPP TAX 1985 #3                     | \$4,460.10            | \$3,467.86            | -\$992.24           | -22.25%         |
| SECURED PY TAX #3                    | \$1,366.74            | \$742.18              | -\$624.56           | -45.70%         |
| SECURED PY PENALTIES #3              | \$235.58              | \$140.64              | -\$94.94            | -40.30%         |
| <b>MONTH OF OCTOBER</b>              | <b>\$6,062.42</b>     | <b>\$4,350.68</b>     | <b>-\$1,711.74</b>  | <b>-28.24%</b>  |
| SUPP TAX 1985 #4                     | \$2,905.10            | \$2,856.62            | -\$48.48            | 100.00%         |
| SECURED PY TAX #4                    | \$514.17              | \$622.09              | \$107.92            | 20.99%          |
| SECURED PY PENALTIES #4              | \$120.32              | \$160.65              | \$40.33             | 33.52%          |
| SECURED COLL PAID #1                 | \$181,046.29          | \$179,663.96          | -\$1,382.33         | -0.76%          |
| SECURED COLL TAX #2                  | \$130,885.24          | \$134,452.20          | \$3,566.96          | 2.73%           |
| <b>MONTH OF NOVEMBER</b>             | <b>\$315,471.12</b>   | <b>\$317,755.52</b>   | <b>\$2,284.40</b>   | <b>0.72%</b>    |
| STATE HOX SUBVENT #1                 | \$1,043.89            | \$1,030.85            | -\$13.04            | -1.25%          |
| SECURED PY PENALTIES #5              | \$136.63              | \$137.21              | \$0.58              | 0.42%           |
| SECURED PY TAX PAID #5               | \$461.95              | \$461.09              | -\$0.86             | -0.19%          |
| SECURED COLL TAX #3                  | \$547,613.59          | \$559,316.03          | \$11,702.44         | 2.14%           |
| SUPPL TAX PAID 1985 #5               | \$3,903.91            | \$3,772.54            | -\$131.37           | -3.37%          |
| <b>MONTH OF DECEMBER</b>             | <b>\$553,159.97</b>   | <b>\$564,717.72</b>   | <b>\$11,557.75</b>  | <b>2.09%</b>    |
| STATE HOX SUBVENT #2                 | \$2,435.76            | \$2,405.30            | -\$30.46            | -1.25%          |
| REG RAILROAD PAID #1                 | \$81.54               | \$97.99               | \$16.45             | 20.17%          |
| PUBLIC UTILITY PAID #1               | \$10,030.68           | \$10,811.23           | \$780.55            | 7.78%           |
| INTEREST ON UNAPPORT TAX             | \$237.73              | \$372.69              | \$134.96            | 56.77%          |
| SEC PY PENALTY #6                    | \$246.13              | \$161.14              | -\$84.99            | -34.53%         |
| SUPPL TAX PAID 1985 #6               | \$7,254.90            | \$6,509.79            | -\$745.11           | -10.27%         |
| SECURED PY TAX PAID #6               | \$881.07              | \$644.66              | -\$236.41           | -26.83%         |
| SECURED COLLECT PAID #4              | \$100,370.65          | \$40,157.58           | -\$60,213.07        | -59.99%         |
| UNSECURED TAX COLLECT PAID #2        | \$4,180.78            | \$8,740.18            | \$4,559.40          | 109.06%         |
| <b>MONTH OF JANUARY</b>              | <b>\$125,719.24</b>   | <b>\$69,900.56</b>    | <b>-\$55,818.68</b> | <b>-44.40%</b>  |
| SECURED PY PENALTY PAID #7           | \$157.49              | \$92.49               | -\$65.00            | -41.27%         |
| SECURED PY TAX PAID #7               | \$456.39              | \$302.42              | -\$153.97           | -33.74%         |
| SUPPL TAX PAID 1985 #7               | \$1,983.46            | \$1,323.73            | -\$659.73           | -33.26%         |
| <b>MONTH OF FEBRUARY</b>             | <b>\$2,597.34</b>     | <b>\$1,718.64</b>     | <b>-\$878.70</b>    | <b>-33.83%</b>  |
| SECURED PY PENALTY PAID #8           | \$239.65              | \$128.83              | -\$110.82           | -46.24%         |
| SECURED COLLECT PAID #5              | \$117,248.35          | \$114,350.20          | -\$2,898.15         | -2.47%          |
| SECURED PY TAX PAID #8               | \$584.07              | \$307.63              | -\$276.44           | -47.33%         |
| SUPPL TAX PAID 1985 #8               | \$1,806.93            | \$1,947.28            | \$140.35            | 7.77%           |
| <b>MONTH OF MARCH</b>                | <b>\$119,879.00</b>   | <b>\$116,733.94</b>   | <b>-\$3,145.06</b>  | <b>-2.62%</b>   |
| SECURED PY PAID #9                   | \$844.81              | \$373.59              | -\$471.22           | -55.78%         |
| SUPPL TAX PAID 1985 #9               | \$2,929.70            | \$3,839.01            | \$909.31            | 31.04%          |
| SECURED PY PENALTIES #9              | \$418.16              | \$159.50              | -\$258.66           | -61.86%         |
| SECURED COLLECT PAID #6              | \$440,776.19          | \$549,104.28          | \$108,328.09        | 24.58%          |
| <b>MONTH OF APRIL</b>                | <b>\$444,968.86</b>   | <b>\$553,476.38</b>   | <b>\$108,507.52</b> | <b>24.39%</b>   |
| SUPP TAX PAID 1985 #10               | \$3,761.57            | \$4,657.52            | \$895.95            | 23.82%          |
| STATE HOX SUBVENTION PAID #3         | \$2,435.74            | \$2,405.31            | -\$30.43            | -1.25%          |
| SECURED PY TAX PAID #10              | \$372.10              | \$349.05              | -\$23.05            | -6.19%          |
| SEC PY PENALTIES #10                 | \$223.33              | \$162.26              | -\$61.07            | -27.35%         |
| PUBLIC UTILITY PAID #2               | \$9,062.07            | \$10,054.27           | \$992.20            | 10.95%          |
| REG RAILROAD PAID #2                 | \$81.55               | \$98.24               | \$16.69             | 20.47%          |
| SECURED COLLECT PAID #7              | \$17,298.91           | \$21,129.33           | \$3,830.42          | 22.14%          |
| <b>MONTH OF MAY</b>                  | <b>\$33,235.27</b>    | <b>\$38,855.98</b>    | <b>\$5,620.71</b>   | <b>16.91%</b>   |
| SUPPL TAX PAID 1985 #11              | \$1,905.30            | -\$1,905.30           | -\$1,905.30         | -100.00%        |
| STATE HOX SUBVENT PAID #4            | \$1,043.91            | -\$1,043.91           | -\$1,043.91         | -100.00%        |
| SECURED PY TAX PAID #11              | \$287.01              | -\$287.01             | -\$287.01           | -100.00%        |
| SEC PY PENALTY PAID #11              | \$124.98              | -\$124.98             | -\$124.98           | -100.00%        |
| Timber Yield Tax State               | \$0.16                | -\$0.16               | -\$0.16             | -100.00%        |
| UNSEC PY TAX COLLECT PAID            | \$532.17              | -\$532.17             | -\$532.17           | -100.00%        |
| UNSECURED 3RD COLL PAID              | \$6,944.73            | -\$6,944.73           | -\$6,944.73         | -100.00%        |
| INTEREST ON UNAPPORT TAXES           | \$1,027.16            | -\$1,027.16           | -\$1,027.16         | -100.00%        |
| <b>MONTH OF JUNE</b>                 | <b>\$11,865.42</b>    | <b>\$0.00</b>         | <b>-\$11,865.42</b> | <b>-100.00%</b> |
| SUPP TAX 1985 #12                    | \$4,640.44            | -\$4,640.44           | -\$4,640.44         | -100.00%        |
| SUPP TAX 1984                        | \$0.12                | -\$0.12               | -\$0.12             | -100.00%        |
| DELQ TAX SALE TEETER                 | \$0.00                | \$0.00                | \$0.00              | 0.00%           |
| DELQ SUPP PENALTIES                  | \$184.22              | -\$184.22             | -\$184.22           | -100.00%        |
| SECURED COLL PAID #8                 | \$8,575.88            | -\$8,575.88           | -\$8,575.88         | -100.00%        |
| SEC PY PENALTY PAID #12              | \$183.67              | -\$183.67             | -\$183.67           | -100.00%        |
| SECURED PY TAX PAID #12              | \$364.07              | -\$364.07             | -\$364.07           | -100.00%        |
| DELQ SUPPL COLL PAID                 | \$793.24              | -\$793.24             | -\$793.24           | -100.00%        |
| <b>MONTH OF JULY</b>                 | <b>\$14,741.64</b>    | <b>-\$14,741.64</b>   | <b>-\$14,741.64</b> | <b>-100.00%</b> |

Secured Collect  
 \$1,535,239.22                      \$1,598,173.58                      4.10%  
 \$62,934.36

**FY 2018-2019 ESTIMATE TO CLOSE**  
**Department Accounts Combined**  
**TOTAL FUND SUMMARY**

|   | FINAL<br>BUDGET<br>Fund 10 | AMENDED<br>BUDGET<br>Fund 10 | ESTIMATE<br>TO CLOSE<br>FUND 10 | FINAL<br>BUDGET<br>Fund 20 | AMENDED<br>BUDGET<br>Fund 20 | ESTIMATE<br>TO CLOSE<br>FUND 20 | FINAL<br>BUDGET<br>Fund 40 | AMENDED<br>BUDGET<br>Fund 40 | ESTIMATE<br>TO CLOSE<br>FUND 40 |
|---|----------------------------|------------------------------|---------------------------------|----------------------------|------------------------------|---------------------------------|----------------------------|------------------------------|---------------------------------|
| <b>Fund Balance, Beginning FY 2018-2019</b>                   | 1,009,301                  | 1,009,301                    | 1,009,301                       | 0                          | 0                            |                                 | 26,196                     | 26,196                       | 26,196                          |
| <b>General Fund Revenues</b>                                  |                            |                              |                                 |                            |                              |                                 |                            |                              |                                 |
| Transfer In from other funds                                  |                            |                              |                                 |                            |                              |                                 | 0                          | 60,000                       | 60,000                          |
| Property Taxes  | 954,930                    | 954,930                      | 980,195                         | 384,458                    | 384,458                      | 380,879                         |                            |                              |                                 |
| Street Light Assessments                                      | 339,900                    | 339,900                      | 344,000                         |                            |                              |                                 |                            |                              |                                 |
| Interest on Investments                                       | 8,000                      | 20,000                       | 20,000                          |                            |                              |                                 |                            |                              |                                 |
| From Other Govt. Agencies                                     | 60,400                     | 60,400                       | 60,400                          |                            |                              |                                 |                            |                              |                                 |
| Permit and Rental Fees  | 190,000                    | 190,000                      | 175,000                         |                            |                              |                                 |                            |                              |                                 |
| Miscellaneous Revenues  | 22,000                     | 22,000                       | 22,000                          |                            |                              |                                 |                            |                              |                                 |
| <b>Total General Fund Revenues</b>                            | <b>1,575,230</b>           | <b>1,587,230</b>             | <b>1,601,595</b>                | <b>384,458</b>             | <b>384,458</b>               | <b>380,879</b>                  | <b>26,196</b>              | <b>86,196</b>                | <b>86,196</b>                   |
| <b>Total General Fund Expenditures</b>                        | <b>1,402,875</b>           | <b>1,506,911</b>             | <b>1,514,535</b>                | <b>374,313</b>             | <b>374,589</b>               | <b>374,582</b>                  | <b>11,500</b>              | <b>74,473</b>                | <b>77,438</b>                   |
| <b>Revenues Less Expenditures</b>                             | <b>172,355</b>             | <b>80,319</b>                | <b>87,060</b>                   | <b>10,145</b>              | <b>9,869</b>                 | <b>6,297</b>                    | <b>14,696</b>              | <b>11,723</b>                | <b>8,758</b>                    |
| <b>Transfer Out - (To Fund 50 as directed<br/>by auditor)</b> |                            |                              |                                 |                            |                              |                                 |                            |                              |                                 |
| <b>Fund Balance, End FY</b>                                   | <b>1,181,656</b>           | <b>1,089,620</b>             | <b>1,096,361</b>                | <b>(10,145)</b>            | <b>(9,869)</b>               | <b>(6,297)</b>                  | <b>14,696</b>              | <b>11,723</b>                | <b>8,758</b>                    |

**FY 2018-2019 ESTIMATE TO CLOSE  
(Department Accounts Combined)  
GENERAL FUND SUMMARY - FUND 10**

|  | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>APPROVED<br>FINAL<br>BUDGET | 2018-2019<br>AMENDED<br>BUDGET | APRIL 2019<br>ACTUAL | 2018-2019<br>ESTIMATE<br>TO CLOSE | 2018-2019<br>ETC VS<br>AMENDED<br>BUDGET | % INCREASE<br>(DECREASE) |
|--|---------------------|---------------------|--|--------------------------------|----------------------|-----------------------------------|--|--------------------------|
| Fund Balance End                       | 739,612             | 833,116             | 1,009,301                                | 1,009,301                      | 1,009,301            | 1,009,301                         |  |                          |
| Transfer from Reserve to Fund 40       | 0                   | 0                   | 0  | 0                              | 0                    | 0                                 | 0  | 0.0%                     |
| Transfer from Reserve to Fund 10       | 0                   | 0                   | 0  | 0                              | 0                    | 0                                 |  |                          |
| <b>Fund Balance</b>                    | <b>739,612</b>      | <b>833,116</b>      | <b>1,009,301</b>                         | <b>1,009,301</b>               | <b>1,009,301</b>     | <b>1,009,301</b>                  | 0  | 0.0%                     |
| <b>General Fund Revenues</b>           |                     |                     |  |                                |                      |                                   |  |                          |
| Property Taxes                         | 883,446             | 940,725             | 954,930                                  | 954,930                        | 953,365              | 980,195                           | 25,265                                   | 2.6%                     |
| Street Light Assessments               | 309,594             | 329,669             | 339,900                                  | 339,900                        | 333,032              | 344,000                           | 4,100                                    | 1.2%                     |
| Interest on Investments                | 4,684               | 11,216              | 8,000                                    | 20,000                         | 13,229               | 20,000                            | 0  | 0.0%                     |
| From Other Govt. Agencies              | 59,467              | 59,841              | 60,400                                   | 60,400                         | 2,548                | 60,400                            | 0  | 0.0%                     |
| Permit and Rental Fees                 | 157,300             | 177,343             | 190,000                                  | 190,000                        | 146,382              | 175,000                           | (15,000)                                 | -7.9%                    |
| Miscellaneous Revenues                 | 22,493              | 27,085              | 22,000                                   | 22,000                         | 20,826               | 22,000                            | 0  | 0.0%                     |
| <b>Total General Fund Revenues</b>     | <b>1,436,984</b>    | <b>1,545,879</b>    | <b>1,575,230</b>                         | <b>1,587,230</b>               | <b>1,469,382</b>     | <b>1,601,595</b>                  | <b>14,365</b>                            | <b>0.9%</b>              |
| <b>General Fund Expenditures</b>       |                     |                     |  |                                |                      |                                   |  |                          |
| Transfer Out to Fund 40                | 0                   | 0                   | 0  | 60,000                         | 0                    | 60,000                            | 0  | 0.0%                     |
| Administrative Services                | 415,653             | 410,704             | 818,279                                  | 818,279                        | 704,721              | 812,129                           | (6,150)                                  | -0.8%                    |
| Recreation                             | 128,678             | 431,213             | 41,400                                   | 46,050                         | 44,005               | 47,516                            | 1,466                                    | 3.2%                     |
| Rossmoor Park                          | 192,384             | 186,436             | 107,900                                  | 100,828                        | 76,033               | 96,758                            | (4,070)                                  | -4.0%                    |
| Montecito Center                       | 86,758              | 91,240              | 20,624                                   | 27,879                         | 22,515               | 29,309                            | 1,430                                    | 5.1%                     |
| Rush Park                              | 219,450             | 222,365             | 127,480                                  | 142,830                        | 125,924              | 144,880                           | 2,050                                    | 1.4%                     |
| Street Lighting                        | 98,499              | 113,392             | 103,000                                  | 103,000                        | 63,457               | 103,000                           | 0  | 0.0%                     |
| Rossmoor Signature Wall                | 2,000               | 2,099               | 2,300                                    | 5,300                          | 4,262                | 5,300                             | 0  | 0.0%                     |
| Street Sweeping                        | 54,864              | 50,879              | 55,120                                   | 55,120                         | 47,225               | 55,120                            | 0  | 0.0%                     |
| Parkway Trees                          | 131,213             | 130,831             | 113,380                                  | 127,225                        | 109,706              | 139,452                           | 12,227                                   | 9.6%                     |
| Mini-Parks and Medians                 | 13,981              | 17,851              | 13,392                                   | 20,400                         | 18,197               | 21,071                            | 671                                      | 3.3%                     |
| <b>Total General Fund Expenditures</b> | <b>1,343,480</b>    | <b>1,657,010</b>    | <b>1,402,875</b>                         | <b>1,506,911</b>               | <b>1,216,044</b>     | <b>1,514,535</b>                  | 7,624                                    | 0.5%                     |
| <b>Revenues Less Expenditures</b>      | <b>93,504</b>       | <b>(111,131)</b>    | <b>172,355</b>                           | <b>80,319</b>                  | <b>253,338</b>       | <b>87,060</b>                     | 6,741                                    | 8.4%                     |
| <b>Fund Balance, End of Year</b>       | <b>833,116</b>      | <b>721,985</b>      | <b>1,181,656</b>                         | <b>1,089,620</b>               | <b>1,262,639</b>     | <b>1,096,361</b>                  | 6,741                                    | 0.6%                     |

**FY 2018-2019 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10**

|   |                                      | 2017-2018<br>ACTUAL | 2018-2019<br>APPROVED<br>FINAL<br>BUDGET | 2018-2019<br>AMENDED<br>BUDGET | APRIL 2019<br>ACTUAL | 2018-2019<br>ESTIMATE<br>TO CLOSE | 2018-2019<br>ETC VS<br>AMENDED<br>BUDGET | % INCREASE<br>(DECREASE) |
|---|--------------------------------------|---------------------|--|--------------------------------|----------------------|-----------------------------------|--|--------------------------|
| <b>General Fund Revenues</b>                  |                                      |                     |  |                                |                      |                                   |  |                          |
| Property Taxes                                |                                      |                     |  |                                |                      |                                   |  |                          |
| 10-00-3000                                    | Current Secured                      | 862,738             | 881,680                                  | 881,680                        | 895,512              | 905,000                           | 23,320                                   | 2.64%                    |
| 10-00-3001                                    | Current Unsecured                    | 28,267              | 27,000                                   | 27,000                         | 26,489               | 30,000                            | 3,000                                    | 11.11%                   |
| 10-00-3002                                    | Prior Secured                        | 6,676               | 7,100                                    | 7,100                          | 4,698                | 6,000                             | -1,100                                   | -15.49%                  |
| 10-00-3003                                    | Prior Unsecured                      | 395                 | 350                                      | 350                            | 0                    | 395                               | 45                                       | 12.86%                   |
| 10-00-3004                                    | Delinquent Property Taxes            | 725                 | 800                                      | 800                            | 0                    | 800                               | 0  | 0.00%                    |
| 10-00-3010                                    | Current Supplemental Assmnt.         | 27,725              | 24,000                                   | 24,000                         | 18,617               | 24,000                            | 0  | 0.00%                    |
| 10-00-3020                                    | Public Utility                       | 14,199              | 14,000                                   | 14,000                         | 8,049                | 14,000                            | 0  | 0.00%                    |
| <b>Total Property Taxes</b>                   |                                      | <b>940,725</b>      | <b>954,930</b>                           | <b>954,930</b>                 | <b>953,365</b>       | <b>980,195</b>                    | <b>25,265</b>                            | <b>2.65%</b>             |
| Street Light Assessments                      |                                      |                     |  |                                |                      |                                   |  |                          |
| 10-00-3105                                    | <b>Assessments</b>                   | <b>329,669</b>      | <b>339,900</b>                           | <b>339,900</b>                 | <b>333,032</b>       | <b>344,000</b>                    | <b>4,100</b>                             | <b>1.21%</b>             |
| Interest on Investments                       |                                      |                     |  |                                |                      |                                   |  |                          |
| 10-00-3200                                    | <b>Interest</b>                      | <b>11,216</b>       | <b>8,000</b>                             | <b>20,000</b>                  | <b>13,229</b>        | <b>20,000</b>                     | <b>0</b>                                 | <b>0.00%</b>             |
| From Other Governmental Agencies              |                                      |                     |  |                                |                      |                                   |  |                          |
| 10-00-3301                                    | State-Homeowners Prop. Tax Relief    | 5,162               | 5,400                                    | 5,400                          | 2,548                | 5,400                             | 0  | 0.00%                    |
| 10-00-3305                                    | County-Street Sweep Reimburse.       | 54,679              | 55,000                                   | 55,000                         | 0                    | 55,000                            | 0  | 0.00%                    |
| <b>Total From Other Governmental Agencies</b> |                                      | <b>59,841</b>       | <b>60,400</b>                            | <b>60,400</b>                  | <b>2,548</b>         | <b>60,400</b>                     | <b>0</b>                                 | <b>0.00%</b>             |
| Permit and Rental Fees                        |                                      |                     |  |                                |                      |                                   |  |                          |
| 10-00-3404                                    | Tennis Reservations                  | 21,454              | 25,000                                   | 25,000                         | 17,823               | 22,000                            | -3,000                                   | -12.00%                  |
| 10-00-3405                                    | Wall Rental                          | 580                 | 500                                      | 500                            | 384                  | 500                               | 0  | 0.00%                    |
| 10-00-3406                                    | Volleyball & Ball Field Reservations | 25,134              | 25,000                                   | 25,000                         | 21,522               | 25,000                            | 0  | 0.00%                    |
| 10-00-3410                                    | Rossmoor Building Rental             | 16,718              | 18,500                                   | 18,500                         | 15,889               | 18,500                            | 0  | 0.00%                    |
| 10-00-3412                                    | Montecito Building Rental            | 29,057              | 27,000                                   | 27,000                         | 23,609               | 25,000                            | -2,000                                   | -7.41%                   |
| 10-00-3414                                    | Rush Building Rental                 | 84,400              | 94,000                                   | 94,000                         | 67,155               | 84,000                            | -10,000                                  | -10.64%                  |
| <b>Total Fees</b>                             |                                      | <b>177,343</b>      | <b>190,000</b>                           | <b>190,000</b>                 | <b>146,382</b>       | <b>175,000</b>                    | <b>-15,000</b>                           | <b>-7.89%</b>            |
| Miscellaneous Revenues                        |                                      |                     |  |                                |                      |                                   |  |                          |
| 10-00-3500                                    | Miscellaneous                        | 7,085               | 2,000                                    | 2,000                          | 826                  | 2,000                             | 0  | 0.00%                    |
| 10-00-3502                                    | Admin Fees                           | 20,000              | 20,000                                   | 20,000                         | 20,000               | 20,000                            | 0  | 0.00%                    |
| 10-00-3600                                    | Transfer IN                          | 0                   | 0  | 0                              | 0                    | 0                                 | 0  | 0.00%                    |
| <b>Total Miscellaneous Revenues</b>           |                                      | <b>27,085</b>       | <b>22,000</b>                            | <b>22,000</b>                  | <b>20,826</b>        | <b>22,000</b>                     | <b>0</b>                                 | <b>0.00%</b>             |
| <b>Total General Fund Revenues</b>            |                                      | <b>1,545,879</b>    | <b>1,575,230</b>                         | <b>1,587,230</b>               | <b>1,469,382</b>     | <b>1,601,595</b>                  | <b>14,365</b>                            | <b>0.91%</b>             |



**FY 2018-2019 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 10 Administrative Services**

| ACCOUNT NO.                                  | 2017-2018<br>ACTUAL | 2018-2019<br>APPROVED<br>FINAL<br>BUDGET | 2018-2019<br>AMENDED<br>BUDGET | APRIL<br>2018<br>ACTUAL | 2018-2019<br>ESTIMATE<br>TO CLOSE | 2018-2019<br>ETC VS<br>AMENDED<br>BUDGET | % INCREASE<br>(DECREASE) |
|--|---------------------|--|--------------------------------|-------------------------|-----------------------------------|--|--------------------------|
| <b>Department 10 Administrative Services</b> |                     |  |                                |                         |                                   |  |                          |
| Salaries and Benefits                        |                     |  |                                |                         |                                   |  |                          |
| 10-10-4000                                   | 9,250               | 8,000                                    | 8,000                          | 3,967                   | 6,000                             | (2,000)                                  | -25%                     |
| * 10-10-4006                                 | 0                   | 236,000                                  | 236,000                        | 193,297                 | 224,000                           | (12,000)                                 | -5%                      |
| * 10-10-4008                                 | 0                   | 114,764                                  | 120,500                        | 110,251                 | 122,000                           | 1,500                                    | 1%                       |
| * 10-10-4009                                 | 0                   | 142,800                                  | 130,000                        | 114,329                 | 130,000                           | 0  | 0%                       |
| 10-10-4007                                   | 231                 | 250                                      | 500                            | 845                     | 1,000                             | 500                                      | 100%                     |
| * 10-10-4010                                 | 6,555               | 27,000                                   | 27,000                         | 18,891                  | 27,000                            | 0  | 0%                       |
| * 10-10-4011                                 | 42,776              | 91,000                                   | 91,000                         | 71,226                  | 79,000                            | (12,000)                                 | -13%                     |
| * 10-10-4015                                 | 16,652              | 34,000                                   | 36,400                         | 34,550                  | 36,400                            | 0  | 0%                       |
| <b>Total Salaries and Benefits</b>           | <b>286,423</b>      | <b>656,214</b>                           | <b>649,400</b>                 | <b>547,356</b>          | <b>625,400</b>                    | <b>(24,000)</b>                          | <b>-4%</b>               |
| Operations and Maintenance                   |                     |  |                                |                         |                                   |  |                          |
| 10-10-5002                                   | 15,700              | 17,500                                   | 19,774                         | 19,774                  | 19,774                            | 0  | 0%                       |
| 10-10-5004                                   | 5,659               | 6,400                                    | 7,200                          | 6,733                   | 7,200                             | 0  | 0%                       |
| 10-10-5006                                   | 975                 | 1,000                                    | 1,550                          | 1,124                   | 1,550                             | 0  | 0%                       |
| 10-10-5007                                   | 20,851              | 21,100                                   | 21,100                         | 16,013                  | 21,100                            | 0  | 0%                       |
| * 10-10-5010                                 | 3,592               | 6,500                                    | 6,500                          | 5,568                   | 8,500                             | 2,000                                    | 31%                      |
| * 10-10-5012                                 | 792                 | 1,000                                    | 1,000                          | 1,332                   | 2,000                             | 1,000                                    | 100%                     |
| * 10-10-5014                                 | 2,712               | 2,000                                    | 2,700                          | 2,697                   | 3,500                             | 800                                      | 30%                      |
| * 10-10-5016                                 | 7,034               | 9,000                                    | 9,000                          | 7,673                   | 9,000                             | 0  | 0%                       |
| * 10-10-5020                                 | 2,177               | 14,365                                   | 14,365                         | 9,612                   | 14,365                            | 0  | 0%                       |
| 10-10-5021                                   | 3,560               | 3,700                                    | 3,700                          | 4,404                   | 5,000                             | 1,300                                    | 35%                      |
| 10-10-5045                                   | (3,430)             | 9,000                                    | 9,000                          | 4,754                   | 10,000                            | 1,000                                    | 11%                      |
| 10-10-5046                                   | 2,247               | 2,000                                    | 2,800                          | 2,616                   | 2,800                             | 0  | 0%                       |
| 10-10-5050                                   | 0                   | 7,500                                    | 0                              | 0                       | 0                                 | 0  | 0%                       |
| <b>Total Operations and Maintenance</b>      | <b>61,869</b>       | <b>101,065</b>                           | <b>98,689</b>                  | <b>82,300</b>           | <b>104,789</b>                    | <b>6,100</b>                             | <b>6%</b>                |
| Contract Services                            |                     |  |                                |                         |                                   |  |                          |
| 10-10-5610                                   | 30,558              | 23,000                                   | 28,000                         | 30,820                  | 34,000                            | 6,000                                    | 21%                      |
| 10-10-5615                                   | 11,300              | 12,000                                   | 12,940                         | 12,940                  | 12,940                            | 0  | 0%                       |
| 10-10-5670                                   | 19,097              | 24,000                                   | 27,250                         | 31,305                  | 33,000                            | 5,750                                    | 21%                      |
| <b>Total Contract Services</b>               | <b>60,955</b>       | <b>59,000</b>                            | <b>68,190</b>                  | <b>75,065</b>           | <b>79,940</b>                     | <b>11,750</b>                            | <b>17%</b>               |
| Capital Expenditures                         |                     |  |                                |                         |                                   |  |                          |
| 10-10-6010                                   | 1,457               | 2,000                                    | 2,000                          | 0                       | 2,000                             | 0  | 0%                       |
| <b>Total Administrative Services</b>         | <b>410,704</b>      | <b>818,279</b>                           | <b>818,279</b>                 | <b>704,721</b>          | <b>812,129</b>                    | <b>(6,150)</b>                           | <b>-1%</b>               |

\* Totals for combined departments

**FY 2018-2019 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 20 Recreation**

| <b>ACCOUNT NO.</b>                      |                              | <b>2017-2018<br/>ACTUAL</b> | <b>2018-2019<br/>APPROVED<br/>FINAL<br/>BUDGET</b> | <b>2018-2019<br/>AMENDED<br/>BUDGET</b> | <b>APRIL<br/>2018<br/>ACTUAL</b> | <b>2018-2019<br/>ESTIMATE<br/>TO CLOSE</b> | <b>2018-2019<br/>ETC VS<br/>AMENDED<br/>BUDGET</b> | <b>% INCREASE<br/>(DECREASE)</b> |
|---|------------------------------|-----------------------------|--|---|----------------------------------|--|--|----------------------------------|
| <b>Department 20 Recreation</b>         |                              |                             |  |   |                                  |  |  |                                  |
| Salaries and Benefits                   |                              |                             |  |   |                                  |  |  |                                  |
| * 10-20-4001                            | Full Time                    | 49,623                      | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-20-4002                            | Part Time                    | 27,408                      | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-20-4003                            | Overtime                     | 3,595                       | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| 10-20-4005                              | Event Attendant              | 716                         | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| 10-20-4007                              | Vehicle Allowance            | 0                           | 100  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-20-4010                            | Workers' Comp. Insurance     | 2,855                       | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-20-4011                            | Medical Insurance            | 10,875                      | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-20-4015                            | Federal Payroll Tax          | 6,221                       | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-20-4018                            | State Payroll Taxes          | 492                         | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| <b>Total Salaries and Benefits</b>      |                              | <b>101,785</b>              | <b>100</b>   | <b>0</b>                                | <b>0</b>                         | <b>0</b>                                   | <b>0</b>   | <b>0%</b>                        |
| Operations and Maintenance              |                              |                             |  |   |                                  |  |  |                                  |
| 10-20-5006                              | Travel & Meetings            | 167                         | 550  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-20-5010                            | Publications & Legal Notices | 426                         | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-20-5012                            | Printing                     | 638                         | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-20-5014                            | Postage                      | 142                         | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-20-5016                            | Office & Meeting Supplies    | 1,091                       | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| 10-20-5017                              | Community Events             | 32,410                      | 30,000   | 36,000                                  | 35,239                           | 38,000                                     | 2,000  | 6%                               |
| 10-20-5019                              | Fireworks                    | 8,000                       | 8,700  | 8,000                                   | 8,000                            | 8,000                                      | 0  | 0%                               |
| * 10-20-5020                            | Telephone                    | 2,222                       | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| 10-20-5045                              | Miscellaneous Expenditures   | (4,060)                     | 500  | 500                                     | 0                                | 500  | 0  | 0%                               |
| 10-20-5051                              | Equipment Rental             | -                           | 250  | 250                                     | 0                                | 250  | 0  | 0%                               |
| <b>Total Operations and Maintenance</b> |                              | <b>41,036</b>               | <b>40,000</b>                                      | <b>44,750</b>                           | <b>43,239</b>                    | <b>46,750</b>                              | <b>2,000</b>                                       | <b>4%</b>                        |
| Contract Services                       |                              |                             |  |   |                                  |  |  |                                  |
| 10-20-5670                              | Other Professional Services  | 837                         | 800  | 800                                     | 516                              | 516  | (284)  | -36%                             |
| <b>Total Contract Services</b>          |                              | <b>837</b>                  | <b>800</b>   | <b>800</b>                              | <b>516</b>                       | <b>516</b>                                 | <b>(284)</b>                                       | <b>-36%</b>                      |
| Capital Expenditures                    |                              |                             |  |   |                                  |  |  |                                  |
| 10-20-6010                              | Equipment                    | 239                         | 500  | 500                                     | 250                              | 250  | 0  | 0%                               |
| <b>Total Capital Expenditures</b>       |                              | <b>287,555</b>              | <b>500</b>   | <b>500</b>                              | <b>250</b>                       | <b>250</b>                                 | <b>0</b>   | <b>0%</b>                        |
| <b>Total Recreation</b>                 |                              | <b>431,213</b>              | <b>41,400</b>                                      | <b>46,050</b>                           | <b>44,005</b>                    | <b>47,516</b>                              | <b>1,716</b>                                       | <b>4%</b>                        |

**FY 2018-2019 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 30 Rossmoor Park**

| <b>ACCOUNT NO.</b>                      |                                 | <b>2017-2018<br/>ACTUAL</b> | <b>2018-2019<br/>APPROVED<br/>FINAL<br/>BUDGET</b> | <b>2018-2019<br/>AMENDED<br/>BUDGET</b> | <b>APRIL<br/>2018<br/>ACTUAL</b> | <b>2018-2019<br/>ESTIMATE<br/>TO CLOSE</b> | <b>2018-2019<br/>ETC VS<br/>AMENDED<br/>BUDGET</b> | <b>% INCREASE<br/>(DECREASE)</b> |
|---|---------------------------------|-----------------------------|--|---|----------------------------------|--|--|----------------------------------|
| <b>Department 30 Rossmoor Park</b>      |                                 |                             |  |   |                                  |  |  |                                  |
| <b>Salaries and Benefits</b>            |                                 |                             |  |   |                                  |  |  |                                  |
| * 10-30-4001                            | Full Time                       | 37,267                      | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-30-4002                            | Part Time                       | 17,979                      | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-30-4003                            | Overtime                        | 3,166                       | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-30-4010                            | Workers' Comp. Insurance        | 6,554                       | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-30-4011                            | Medical Insurance               | 13,433                      | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-30-4015                            | Federal Payroll Taxes           | 4,466                       | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-30-4018                            | State Payroll Taxes             | 261                         | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| <b>Total Salaries and Benefits</b>      |                                 | <b>83,126</b>               | <b>0</b>   | <b>0</b>                                | <b>0</b>                         | <b>0</b>                                   | <b>0</b>   | <b>0%</b>                        |
| <b>Operations and Maintenance</b>       |                                 |                             |  |   |                                  |  |  |                                  |
| * 10-30-5010                            | Publications & Legal Notices    | 426                         | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-30-5012                            | Printing                        | 38                          | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-30-5014                            | Postage                         | 49                          | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-30-5016                            | Office & Meeting Supplies       | 722                         | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| 10-30-5018                              | Janitorial Supplies             | 4,288                       | 4,500  | 4,500                                   | 2,629                            | 4,500                                      | 0  | 0%                               |
| * 10-30-5020                            | Telephone                       | 2,222                       | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| 10-30-5022                              | Utilities                       | 13,034                      | 14,000   | 14,000                                  | 9,549                            | 13,000                                     | (1,000)  | -7%                              |
| 10-30-5023                              | Water (3% Increase)             | 22,766                      | 25,750   | 20,000                                  | 10,851                           | 15,000                                     | (5,000)  | -25%                             |
| 10-30-5025                              | Sewer Tax                       | 916                         | 950  | 928                                     | 928                              | 928  | 0  | 0%                               |
| 10-30-5030                              | Vehicle Maintenance             | 864                         | 800  | 800                                     | 914                              | 1,050                                      | 250  | 31%                              |
| 10-30-5032                              | Buildings & Grounds-Maintenance | 25,992                      | 30,000   | 30,000                                  | 22,958                           | 30,000                                     | 0  | 0%                               |
| 10-30-5034                              | Alarm Systems/Security          | 734                         | 850  | 850                                     | 692                              | 850  | 0  | 0%                               |
| 10-30-5045                              | Miscellaneous/Expenditures      | (3,176)                     | 450  | 450                                     | 307                              | 450  | 0  | 0%                               |
| 10-30-5051                              | Equipment Rental                | 0                           | 250  | 250                                     | 0                                | 250  | 0  | 0%                               |
| 10-30-5052                              | Minor Facility Repairs/Tools    | 0                           | 250  | 250                                     | 0                                | 250  | 0  | 0%                               |
| <b>Total Operations and Maintenance</b> |                                 | <b>68,875</b>               | <b>77,800</b>                                      | <b>72,028</b>                           | <b>48,828</b>                    | <b>66,278</b>                              | <b>(5,750)</b>                                     | <b>0%</b>                        |
| <b>Contact Services</b>                 |                                 |                             |  |   |                                  |  |  |                                  |
| 10-30-5655                              | Landscape Maintenance           | 32,327                      | 28,000   | 28,000                                  | 26,725                           | 30,000                                     | 2,000  | 7%                               |
| 10-30-5656                              | Tree Trimming                   | 1,139                       | 1,300  | 0                                       | 0                                | 0  | 0  | 0%                               |
| 10-30-5670                              | Other Professional Services     | 730                         | 800  | 800                                     | 480                              | 480  | (320)  | -40%                             |
| <b>Total Contract Services</b>          |                                 | <b>34,196</b>               | <b>30,100</b>                                      | <b>28,800</b>                           | <b>27,205</b>                    | <b>30,480</b>                              | <b>1,680</b>                                       | <b>0%</b>                        |
| <b>Capital Expenditures</b>             |                                 |                             |  |   |                                  |  |  |                                  |
| 10-30-6010                              | Equipment                       | 238.74                      | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| <b>Total Capital Expenditures</b>       |                                 | <b>239</b>                  | <b>0</b>   | <b>0</b>                                | <b>0</b>                         | <b>0</b>                                   | <b>0</b>   | <b>0%</b>                        |
| <b>Total Rossmoor Park</b>              |                                 | <b>186,436</b>              | <b>107,900</b>                                     | <b>100,828</b>                          | <b>76,033</b>                    | <b>96,758</b>                              | <b>(4,070)</b>                                     | <b>0%</b>                        |

\* Departments combined by 2018-2019. Totals moved to Administrative - Department 10

**FY 2018-2019 ESTIMATE TO CLOSE  
(Department Accounts Combined)  
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

**Department 40 Montecito Center**

| <b>ACCOUNT NO.</b>                          | <b>2017-2018<br/>ACTUAL</b> | <b>2018-2019<br/>APPROVED<br/>FINAL<br/>BUDGET</b> | <b>2018-2019<br/>AMENDED<br/>BUDGET</b> | <b>APRIL<br/>2018<br/>ACTUAL</b> | <b>2018-2019<br/>ESTIMATE<br/>TO CLOSE</b> | <b>2018-2019<br/>ETC VS<br/>AMENDED<br/>BUDGET</b> | <b>% INCREASE<br/>(DECREASE)</b> |
|---|-----------------------------|--|---|----------------------------------|--|--|----------------------------------|
| <b>Department 40 Montecito Center</b>       |                             |  |   |                                  |  |  |                                  |
| <u>Salaries and Benefits</u>                |                             |  |   |                                  |  |  |                                  |
| * 10-40-4001 Full Time                      | 30,618                      | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-40-4002 Part Time                      | 8,990                       | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-40-4003 Overtime                       | 2,479                       | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-40-4010 Workers' Comp. Insurance       | 5,254                       | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-40-4011 Medical Insurance              | 10,866                      | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-40-4015 Federal Payroll Taxes          | 3,217                       | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-40-4018 State Payroll Taxes            | 172                         | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| <b>Total Salaries and Benefits</b>          | <b>61,596</b>               | <b>0</b>   | <b>0</b>                                | <b>0</b>                         | <b>0</b>                                   | <b>0</b>   | <b>0%</b>                        |
| <u>Operations and Maintenance</u>           |                             |  |   |                                  |  |  |                                  |
| * 10-40-5010 Publications & Legal Notices   | 426                         | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-40-5012 Printing                       | 38                          | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-40-5014 Postage                        | 49                          | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| * 10-40-5016 Office & Meeting Supplies      | 701                         | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| 10-40-5018 Janitorial Supplies              | 4,288                       | 4,500  | 4,500                                   | 2,629                            | 4,500                                      | 0  | 0%                               |
| * 10-40-5020 Telephone                      | 2,222                       | 0  | 0                                       | 0                                | 0  | 0  | 0%                               |
| 10-40-5022 Utilities                        | 1,772                       | 2,000  | 2,000                                   | 1,372                            | 2,000                                      | 0  | 0%                               |
| 10-40-5023 Water (3% Increase)              | 2,250                       | 1,834  | 2,000                                   | 1,585                            | 2,000                                      | 0  | 0%                               |
| 10-40-5025 Sewer Tax                        | 770                         | 790  | 779                                     | 779                              | 779  | 0  | 0%                               |
| 10-40-5030 Vehicle Maintenance              | 864                         | 800  | 1,000                                   | 831                              | 1,050                                      | 50   | 5%                               |
| 10-40-5032 Buildings & Grounds-Maintenance. | 9,121                       | 4,000  | 12,000                                  | 11,029                           | 13,000                                     | 1,000  | 8%                               |
| 10-40-5034 Alarm Systems/Security           | 597                         | 500  | 500                                     | 500                              | 500  | 0  | 0%                               |
| 10-40-5045 Miscellaneous/Expenditures       | 1,088                       | 500  | 500                                     | 400                              | 500  | 0  | 0%                               |
| 10-40-5051 Equipment Rental                 | 0                           | 250  | 250                                     | 0                                | 250  | 0  | 0%                               |
| 10-40-5052 Minor Facility Repairs/Tools     | 0                           | 250  | 250                                     | 0                                | 250  | 0  | 0%                               |
| <b>Total Operations and Maintenance</b>     | <b>24,183</b>               | <b>15,424</b>                                      | <b>23,779</b>                           | <b>19,125</b>                    | <b>24,829</b>                              | <b>1,050</b>                                       | <b>4%</b>                        |
| 10-40-5655 Landscape Maintenance            | 3,592                       | 2,800  | 2,800                                   | 2,910                            | 3,500                                      | 700  | 25%                              |
| 10-40-5656 Tree Trimming                    | 1,139                       | 1,100  | 0                                       | 0                                | 0  | 0  | 0%                               |
| 10-40-5670 Other Professional Services      | 730                         | 800  | 800                                     | 480                              | 480  | (320)  | -40%                             |
| <b>Total Contract Services</b>              | <b>5,461</b>                | <b>4,700</b>                                       | <b>3,600</b>                            | <b>3,390</b>                     | <b>3,980</b>                               | <b>380</b>   | <b>11%</b>                       |
| <u>Capital Expenditures</u>                 |                             |  |   |                                  |  |  |                                  |
| 10-40-6010 Equipment                        | 0                           | 500  | 500                                     | 0                                | 500  | 500  | 0%                               |
| <b>Total Capital Expenditures</b>           | <b>0</b>                    | <b>500</b>   | <b>500</b>                              | <b>0</b>                         | <b>500</b>                                 | <b>500</b>   | <b>0%</b>                        |
| <b>Total Montecito Center</b>               | <b>91,240</b>               | <b>20,624</b>                                      | <b>27,879</b>                           | <b>22,515</b>                    | <b>29,309</b>                              | <b>1,930</b>                                       | <b>7%</b>                        |

\* Departments combined by 2018-2019. Totals moved to Administrative - Department 10

**FY 2018-2019 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 50 Rush Park**

| ACCOUNT NO.                                | 2017-2018<br>ACTUAL | 2018-2019<br>APPROVED<br>FINAL<br>BUDGET | 2018-2019<br>AMENDED<br>BUDGET | APRIL<br>2018<br>ACTUAL | 2018-2019<br>ESTIMATE<br>TO CLOSE | 2018-2019<br>ETC VS<br>AMENDED<br>BUDGET | % INCREASE<br>(DECREASE) |
|--|---------------------|--|--------------------------------|-------------------------|-----------------------------------|--|--------------------------|
| <b>Department 50 Rush Park</b>             |                     |  |                                |                         |                                   |  |                          |
| Salaries and Benefits                      |                     |  |                                |                         |                                   |  |                          |
| * 10-50-4001 Full Time                     | 37,267              | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-50-4002 Part Time                     | 17,979              | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-50-4003 Overtime                      | 3,166               | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-50-4005 Event Attendant               | 3,750               | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-50-4010 Workers' Comp. Insurance      | 6,554               | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-50-4011 Medical Insurance             | 13,434              | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-50-4015 Federal Payroll Taxes         | 4,752               | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-50-4018 State Payroll Taxes           | 340                 | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| <b>Total Salaries and Benefits</b>         | <b>87,241</b>       | <b>0</b>                                 | <b>0</b>                       | <b>0</b>                | <b>0</b>                          | <b>0</b>                                 | <b>0%</b>                |
| Operations and Maintenance                 |                     |  |                                |                         |                                   |  |                          |
| * 10-50-5010 Publications & Legal Notices  | 426                 | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-50-5012 Printing                      | 38                  | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-50-5014 Postage                       | 49                  | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-50-5016 Office & Meeting Supplies     | 750                 | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| 10-50-5018 Janitorial Supplies             | 4,301               | 4,500                                    | 4,500                          | 2,637                   | 4,500                             | 0  | 0%                       |
| * 10-50-5020 Telephone                     | 2,222               | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| 10-50-5022 Utilities                       | 26,215              | 22,000                                   | 25,000                         | 19,774                  | 23,000                            | (2,000)                                  | -8%                      |
| 10-50-5023 Water (3% Increase)             | 35,746              | 37,080                                   | 39,000                         | 32,839                  | 39,000                            | 0  | 0%                       |
| 10-50-5025 Sewer Tax                       | 3,508               | 3,700                                    | 3,550                          | 3,550                   | 3,550                             | 0  | 0%                       |
| 10-50-5030 Vehicle Maintenance             | 865                 | 800                                      | 800                            | 832                     | 1,050                             | 250                                      | 31%                      |
| 10-50-5032 Buildings & Grounds-Maintenance | 29,375              | 28,000                                   | 40,000                         | 38,709                  | 42,000                            | 2,000                                    | 5%                       |
| 10-50-5034 Alarm Systems/Security          | 770                 | 750                                      | 750                            | 448                     | 550                               | (200)                                    | -27%                     |
| 10-50-5045 Miscellaneous/Expenditures      | (3,336)             | 250                                      | 250                            | 200                     | 250                               | 0  | 0%                       |
| 10-50-5051 Equipment Rental                | 0                   | 250                                      | 250                            | 0                       | 250                               | 0  | 0%                       |
| 10-50-5052 Minor Facility Repairs/Tools    | 0                   | 250                                      | 250                            | 0                       | 250                               | 0  | 0%                       |
| <b>Total Operations and Maintenance</b>    | <b>100,928</b>      | <b>97,580</b>                            | <b>114,350</b>                 | <b>98,989</b>           | <b>114,400</b>                    | <b>50</b>                                | <b>0%</b>                |
| 10-50-5655 Landscape Maintenance           | 32,327              | 28,000                                   | 28,000                         | 26,455                  | 30,000                            | 2,000                                    | 7%                       |
| 10-50-5656 Tree Trimming                   | 1,139               | 1,100                                    | 0                              | 0                       | 0                                 | 0  | 0%                       |
| 10-50-5670 Other Professional Services     | 730                 | 800                                      | 480                            | 480                     | 480                               | (0)                                      | 0%                       |
| <b>Total Contract Services</b>             | <b>34,196</b>       | <b>29,900</b>                            | <b>28,480</b>                  | <b>26,935</b>           | <b>30,480</b>                     | <b>2,000</b>                             | <b>7%</b>                |
| Capital Expenditures                       |                     |  |                                |                         |                                   |  |                          |
| 10-50-6010 Equipment                       | 0                   | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| <b>Total Capital Expenditures</b>          | <b>0</b>            | <b>0</b>                                 | <b>0</b>                       | <b>0</b>                | <b>0</b>                          | <b>0</b>                                 | <b>0%</b>                |
| <b>Total Rush Park</b>                     | <b>222,365</b>      | <b>127,480</b>                           | <b>142,830</b>                 | <b>125,924</b>          | <b>144,880</b>                    | <b>2,050</b>                             | <b>1%</b>                |

\* Departments combined fy 2018-2019. Totals moved to Administrative - Department 10

**FY 2018-2019 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 60 Street Lighting, 65 Signature Wall, and 70 Street Sweeping**

| ACCOUNT NO.                                   | 2017-2018<br>ACTUAL | 2018-2019<br>APPROVED<br>FINAL BUDGET | 2018-2019<br>AMENDED<br>BUDGET | APRIL<br>2018<br>ACTUAL | 2018-2019<br>ESTIMATE<br>TO CLOSE | 2018-2019<br>ETC VS<br>AMENDED<br>BUDGET | % INCREASE<br>(DECREASE) |
|---|---------------------|---------------------------------------|--------------------------------|-------------------------|-----------------------------------|--|--------------------------|
| <b>Department 60 Street Lighting</b>          |                     |                                       |                                |                         |                                   |  |                          |
| Operations and Maintenance                    |                     |                                       |                                |                         |                                   |  |                          |
| 10-60-5020 Telephone                          | 740                 | 0                                     | 0                              | 0                       |                                   | 0  | 0%                       |
| Contract Services                             |                     |                                       |                                |                         |                                   | 0  | 0%                       |
| 10-60-5650 Street Lights                      | 112,652             | 103,000                               | 103,000                        | 63,457                  | <b>103,000</b>                    | 0  | 0%                       |
| <b>Total Street Lighting</b>                  | <b>113,392</b>      | <b>103,000</b>                        | <b>103,000</b>                 | <b>63,457</b>           | <b>103,000</b>                    | <b>0</b>                                 | <b>0%</b>                |
| <b>Department 65 Rossmoor Signature Wall</b>  |                     |                                       |                                |                         |                                   |  |                          |
| Operations and Maintenance                    |                     |                                       |                                |                         |                                   |  |                          |
| 10-65-5002 Insurance - Liability              | 2,000               | 2,200                                 | 2,200                          | 2,200                   | <b>2,200</b>                      | 0  | 0%                       |
| 10-65-5032 Buildings & Grounds-Maintenance    | 99                  | 100                                   | 3,100                          | 2,062                   | <b>3,100</b>                      | 0  | 0%                       |
| <b>Total Rossmoor Signature Wall</b>          | <b>2,099</b>        | <b>2,300</b>                          | <b>5,300</b>                   | <b>4,262</b>            | <b>5,300</b>                      | <b>0</b>                                 | <b>0%</b>                |
| <b>Department 70 Street Sweeping</b>          |                     |                                       |                                |                         |                                   |  |                          |
| Operations and Maintenance                    |                     |                                       |                                |                         |                                   |  |                          |
| 10-70-5020 Telephone                          | 726                 | 0                                     | 0                              | 0                       | <b>0</b>                          | 0  | 0%                       |
| <b>Total Operations and Maintenance</b>       | <b>726</b>          | <b>0</b>                              | <b>0</b>                       | <b>0</b>                | <b>0</b>                          | <b>0</b>                                 | <b>0%</b>                |
| Contract Services                             |                     |                                       |                                |                         |                                   |  |                          |
| 10-70-5642 Street Sweeping (+4% New Contract) | 50,153              | 55,120                                | 55,120                         | 47,225                  | <b>55,120</b>                     | 0  | 0%                       |
| <b>Total Street Sweeping</b>                  | <b>50,879</b>       | <b>55,120</b>                         | <b>55,120</b>                  | <b>47,225</b>           | <b>55,120</b>                     | <b>0</b>                                 | <b>0%</b>                |

**FY 2018-2019 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 80 Parkway Trees**

| ACCOUNT NO.                             | 2017-2018<br>ACTUAL | 2018-2019<br>APPROVED<br>FINAL<br>BUDGET | 2018-2019<br>AMENDED<br>BUDGET | APRIL<br>2018<br>ACTUAL | 2018-2019<br>ESTIMATE<br>TO CLOSE | 2018-2019<br>ETC VS<br>AMENDED<br>BUDGET | % INCREASE<br>(DECREASE) |
|---|---------------------|--|--------------------------------|-------------------------|-----------------------------------|--|--------------------------|
| <b>Department 80 Parkway Trees</b>      |                     |  |                                |                         |                                   |  |                          |
| Salaries and Benefits                   |                     |  |                                |                         |                                   |  |                          |
| * 10-80-4002 Salaries Part Time         | 20,138              | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-80-4003 Salaries Overtime          | 14                  | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| 10-80-4007 Vehicle Allowance            | 782                 | 780                                      | 375                            | 373                     | 375                               | 0  | 0%                       |
| * 10-80-4015 Federal Payroll Tax -FICA  | 1,542               | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-80-4018 State Payroll Taxes        | 175                 | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| <b>Total Salaries and Benefits</b>      | <b>22,651</b>       | <b>780</b>                               | <b>375</b>                     | <b>373</b>              | <b>375</b>                        | <b>0</b>                                 | <b>0%</b>                |
| Operations and Maintenance              |                     |  |                                |                         |                                   |  |                          |
| * 10-80-5012 Printing                   | 0                   | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-80-5014 Postage                    | 23                  | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-80-5016 Office & Meeting Supplies  | 92                  | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| 10-80-5017 Tree City/Community Events   | 0                   | 0  | 1,000                          | 1,247                   | 1,247                             | 247                                      | 25%                      |
| * 10-80-5020 Telephone                  | 1,481               | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| 10-80-5030 Vehicle Maintenance          | 0                   | 50                                       | 0                              | 0                       | 0                                 | 0  | 0%                       |
| 10-80-5051 Equipment Rental             | 0                   | 50                                       | 50                             | 0                       | 50                                | 0  | 0%                       |
| <b>Total Operations and Maintenance</b> | <b>1,596</b>        | <b>100</b>                               | <b>1,050</b>                   | <b>1,247</b>            | <b>1,297</b>                      | <b>247</b>                               | <b>24%</b>               |
| Contract Services                       |                     |  |                                |                         |                                   |  |                          |
| 10-80-5656 Tree Trimming                | 75,431              | 76,000                                   | 82,000                         | 84,128                  | 103,000                           | 21,000                                   | 26%                      |
| * 10-80-5657 Tree Health Care           | 234                 | 5,000                                    | 6,000                          | 5,280                   | 5,280                             | (720)                                    | -12%                     |
| 10-80-5660 Tree Removals                | 1,716               | 2,500                                    | 2,800                          | 1,410                   | 1,500                             | (1,300)                                  | -46%                     |
| 10-80-5670 Other Professional Services  | 3,049               | 3,000                                    | 3,000                          | 2,758                   | 3,000                             | 0  | 0%                       |
| <b>Total Contract Services</b>          | <b>80,431</b>       | <b>86,500</b>                            | <b>93,800</b>                  | <b>93,576</b>           | <b>112,780</b>                    | <b>18,980</b>                            | <b>20%</b>               |
| Capital Expenditures                    |                     |  |                                |                         |                                   |  |                          |
| 10-80-6015 Trees                        | 26,153              | 26,000                                   | 32,000                         | 14,510                  | 25,000                            | (7,000)                                  | -22%                     |
| <b>Total Parkway Trees</b>              | <b>130,831</b>      | <b>113,380</b>                           | <b>127,225</b>                 | <b>109,706</b>          | <b>139,452</b>                    | <b>12,227</b>                            | <b>10%</b>               |

\* Departments combined fy 2018-2019. Totals moved to Administrative - Department 10

**FY 2018-2019 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

**Department 90 Mini-Parks & Medians**

| ACCOUNT NO.                                   | 2017-2018<br>ACTUAL | 2018-2019<br>APPROVED<br>FINAL<br>BUDGET | 2018-2019<br>AMENDED<br>BUDGET | APRIL<br>2018<br>ACTUAL | 2018-2019<br>ESTIMATE<br>TO CLOSE | 2018-2019<br>ETC VS<br>AMENDED<br>BUDGET | % INCREASE<br>(DECREASE) |
|---|---------------------|--|--------------------------------|-------------------------|-----------------------------------|--|--------------------------|
| <b>Department 90 Mini-Parks &amp; Medians</b> |                     |  |                                |                         |                                   |  |                          |
| <u>Salaries and Benefits</u>                  |                     |  |                                |                         |                                   |  |                          |
| * 10-90-4001 Full Time                        | 714                 | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-90-4003 Overtime                         | 62                  | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-90-4010 Workers' Comp                    | 258                 | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-90-4015 Federal Payroll Taxes            | 59                  | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| * 10-90-4018 State Payroll Taxes              | 2                   | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| <b>Total Salaries and Benefits</b>            | <b>1,095</b>        | <b>0</b>                                 | <b>0</b>                       | <b>0</b>                | <b>0</b>                          | <b>0</b>                                 | <b>0%</b>                |
| <u>Operations and Maintenance</u>             |                     |  |                                |                         |                                   |  |                          |
| * 10-90-5020 Telephone                        | 741                 | 0  | 0                              | 0                       | 0                                 | 0  | 0%                       |
| 10-90-5022 Utilities                          | 886                 | 1,150                                    | 1,150                          | 688                     | 1,150                             | 0  | 0%                       |
| 10-30-5023 Water (3% Increase)                | 7,386               | 6,592                                    | 7,000                          | 6,477                   | 7,000                             | 0  | 0%                       |
| 10-90-5032 Building & Grounds Maintenance.    | 3,205               | 2,000                                    | 9,000                          | 7,793                   | 9,000                             | 0  | 0%                       |
| 10-90-5045 Miscellaneous/Expenditures         | 523                 | 100                                      | 100                            | 0                       | 100                               | 0  | 0%                       |
| 10-90-5051 Equipment Rental                   | 0                   | 100                                      | 100                            | 0                       | 100                               | 0  | 0%                       |
| 10-90-5052 Minor Facility Repairs/Tools       | 0                   | 100                                      | 100                            | 0                       | 100                               | 0  | 0%                       |
| <b>Total Operations and Maintenance</b>       | <b>12,741</b>       | <b>10,042</b>                            | <b>17,450</b>                  | <b>14,958</b>           | <b>17,450</b>                     | <b>0</b>                                 | <b>0%</b>                |
| <u>Contract Services</u>                      |                     |  |                                |                         |                                   |  |                          |
| 10-90-5655 Landscape Maintenance              | 3,592               | 2,800                                    | 2,800                          | 2,910                   | 3,500                             | 700                                      | 25%                      |
| 10-90-5656 Tree Trimming                      | 380                 | 400                                      | 0                              | 208                     | 0                                 | 0  | 0%                       |
| 10-90-5670 Other Professional Services        | 43                  | 50                                       | 50                             | 21                      | 21                                | (29)                                     | -58%                     |
| <b>Total Contract Services</b>                | <b>4,015</b>        | <b>3,250</b>                             | <b>2,850</b>                   | <b>3,139</b>            | <b>3,521</b>                      | <b>671</b>                               | <b>24%</b>               |
| <u>Capital Expenditures</u>                   |                     |  |                                |                         |                                   |  |                          |
| 10-90-6010 Equipment                          | 0                   | 100                                      | 100                            | 0                       | 100                               | 0  | 0%                       |
| <b>Total Capital Expenditures</b>             | <b>0</b>            | <b>100</b>                               | <b>100</b>                     | <b>100</b>              | <b>100</b>                        | <b>0</b>                                 | <b>0%</b>                |
| <b>Total Mini-Parks &amp; Medians</b>         | <b>17,851</b>       | <b>13,392</b>                            | <b>20,400</b>                  | <b>18,197</b>           | <b>21,071</b>                     | <b>671</b>                               | <b>3%</b>                |
| <b>TOTAL GENERAL FUND EXPENDITURES</b>        | <b>1,657,010</b>    | <b>1,402,875</b>                         | <b>1,506,911</b>               | <b>1,216,044</b>        | <b>1,514,535</b>                  | <b>7,624</b>                             | <b>1%</b>                |

\* Departments combined fy 2018-2019. Totals moved to Administrative - Department 10



**FY 2018-2019 ESTIMATE TO CLOSE  
(Department Accounts Combined)  
RUSH PARK ASSESSMENT DISTRICT - FUND 20**

ACCOUNT NO.

|  | 2017-2018<br>ACTUAL | 2018-2019<br>APPROVED<br>FINAL BUDGET | 2018-2019<br>AMENDED<br>BUDGET | APRIL<br>2018<br>ACTUAL | 2018-2019<br>ESTIMATE<br>TO CLOSE | 2018-2019<br>ETC VS<br>AMENDED<br>BUDGET | % INCREASE<br>(DECREASE) |
|--|---------------------|---------------------------------------|--------------------------------|-------------------------|-----------------------------------|--|--------------------------|
| <b>Rush Park AD Revenues</b>                           |                     |                                       |                                |                         |                                   |  |                          |
| Assessments  |                     |                                       |                                |                         |                                   |  |                          |
| 20-00-3100 Current Year Secured                        | 379,844             | 380,000                               | 380,000                        | 373,183                 | 378,000                           | (2,000)                                  | -1%                      |
| 20-00-3101 Prior Year Secured                          | 2,370               | 3,400                                 | 3,400                          | 606                     | 650                               | (2,750)                                  | -81%                     |
| 20-00-3200 Interest on investments                     | 1,058               | 1,058                                 | 1,058                          | 2,229                   | 2,229                             | 1,171                                    | 111%                     |
| 20-00-3500 Other Misc. Rev.                            | 0                   | 0                                     | 0                              | 0                       | 0                                 | 0  | 0%                       |
| <b>Total Rush Park AD Revenues</b>                     | <b>383,272</b>      | <b>384,458</b>                        | <b>384,458</b>                 | <b>376,018</b>          | <b>380,879</b>                    | <b>(3,579)</b>                           | <b>-1%</b>               |
| <b>Rush Park AD Expenditures</b>                       |                     |                                       |                                |                         |                                   |  |                          |
| 20-50-5617 Administrative Fees                         | 20,000              | 20,000                                | 20,000                         | 20,000                  | 20,000                            | 0  | 0%                       |
| 20-50-5619 Bond Trustee                                | 3,048               | 3,048                                 | 3,324                          | 3,324                   | 3,324                             | (1)                                      | 0%                       |
| <b>Total Contract Services</b>                         | <b>23,048</b>       | <b>23,048</b>                         | <b>23,324</b>                  | <b>23,324</b>           | <b>23,324</b>                     | <b>(1)</b>                               | <b>0%</b>                |
| <b>Annual Debt Service</b>                             |                     |                                       |                                |                         |                                   |  |                          |
| 20-50-5800 Principal                                   | 280,000             | 295,000                               | 295,000                        | 294,993                 | 294,993                           | (7)                                      | 0%                       |
| 20-50-5801 Interest                                    | 72,317              | 56,265                                | 56,265                         | 56,265                  | 56,265                            | 0  | 0%                       |
| 20-50-5045 Miscellaneous                               | 0                   | 0                                     | 0                              | 0                       | 0                                 | 0  | 0%                       |
| <b>Total Annual Debt Service</b>                       | <b>352,317</b>      | <b>351,265</b>                        | <b>351,265</b>                 | <b>351,258</b>          | <b>351,258</b>                    | <b>(7)</b>                               | <b>0%</b>                |
| <b>Total Rush Park AD Expenditures</b>                 | <b>375,365</b>      | <b>374,313</b>                        | <b>374,589</b>                 | <b>374,582</b>          | <b>374,582</b>                    | <b>(7)</b>                               | <b>0%</b>                |
| <b>Revenues Less Expenditures</b>                      | <b>7,907</b>        | <b>10,145</b>                         | <b>9,869</b>                   | <b>1,436</b>            | <b>6,297</b>                      | <b>(3,572)</b>                           | <b>-36%</b>              |
| Transfers Out  | 0                   | 0                                     | 0                              | 0                       |                                   |  |                          |
| (1) Transfer Out - (To Fund 50 as directed by auditor) | 7,907               | 10,145                                | 9,869                          | 1,436                   | 6,297                             | 0  | 0%                       |
| <b>Fund Balance, End of Year</b>                       | <b>0</b>            | <b>0</b>                              | <b>0</b>                       | <b>0</b>                | <b>0</b>                          | <b>0</b>                                 | <b>0%</b>                |

**FY 2018-2019 ESTIMATE TO CLOSE  
(Department Accounts Combined)  
CAPITAL IMPROVEMENT PROGRAM - FUND 40**

| <b>ACCOUNT NO.</b>                                | <b>2017-2018<br/>ACTUAL</b> | <b>2018-2019<br/>APPROVED<br/>BUDGET</b> | <b>2018-2019<br/>AMENDED<br/>BUDGET</b> | <b>APRIL 2018<br/>ACTUAL</b> | <b>2018-2019<br/>ESTIMATE<br/>TO CLOSE</b> | <b>2018-2019<br/>ETC VS<br/>AMENDED<br/>BUDGET</b> | <b>% INCREASE<br/>(DECREASE)</b> |
|---|-----------------------------|--|---|------------------------------|--|--|----------------------------------|
| <b>Assigned Fund Balance, Beginning</b>           | 32,696                      | 26,196                                   | 26,196                                  | 26,196                       | 26,196                                     | 0  | 0%                               |
| <b>Revenues</b>                                   |                             |  |   |                              |  |  |                                  |
| 40-00-3600 Transfer In Fund 10                    | 0                           | 0  | 60,000                                  | 60,000                       | 60,000                                     | 0  | 0%                               |
| <b>Total Capital Improvement Program Revenues</b> | <b>32,696</b>               | <b>26,196</b>                            | <b>86,196</b>                           | <b>86,196</b>                | <b>86,196</b>                              | <b>0</b>   |                                  |
| <b>Expenditures</b>                               |                             |  |   |                              |  |  |                                  |
| Departments:                                      |                             |  |   |                              |  |  |                                  |
| Rossmoor Park                                     | 0                           | 0  | 37,825                                  | 37,825                       | 37,825                                     | 0  | 0.0%                             |
| Montecito Center                                  | 0                           | 0  | 12,000                                  | 14,957                       | 14,957                                     | 2957   | 24.6%                            |
| Rush Park   | 0                           | 0  | 8,148                                   | 8,148                        | 8,148                                      | 0  | 0.0%                             |
| General   | 6,500                       | 11,500                                   | 16,500                                  | 16,508                       | 16,508                                     | 8  | 0.0%                             |
| <b>Total Expenditures</b>                         | <b>6,500</b>                | <b>0</b>                                 | <b>74,473</b>                           | <b>77,438</b>                | <b>77,438</b>                              | <b>2965</b>  | <b>3.8%</b>                      |
| <b>Revenues Less Expenditures</b>                 | <b>26,196</b>               | <b>26,196</b>                            | <b>11,723</b>                           | <b>8,758</b>                 | <b>8,758</b>                               |  |                                  |
| <b>Fund Balance, End of Year</b>                  | <b>26,196</b>               | <b>26,196</b>                            | <b>11,723</b>                           | <b>8,758</b>                 | <b>8,758</b>                               |  |                                  |

**CAPITAL IMPROVEMENT PROGRAM - FUND 40 PROJECT LIST**  
**FY 2018-2019 ESTIMATE TO CLOSE/ 2019-2020 PRELIMINARY BUDGET**

| PROJECT TITLE  | 2017-2018 ACTUAL | 2018-2019 APPROVED FINAL BUDGET | 2018-2019 AMENDED BUDGET | 2018-2019 ESTIMATE TO CLOSE | 2019-2020 INFORMATION ONLY | 2020-2021 INFORMATION ONLY | 2021-2022 INFORMATION ONLY |
|--|------------------|---------------------------------|--------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|
| <b>REVENUES</b>  |                  |                                 |                          |                             |                            |                            |                            |
| Beginning Fund Balance   | \$32,696         | \$26,196                        | \$26,196                 | \$26,196                    | \$8,759                    | \$12,739                   | (\$63,261)                 |
| Transfer from Fund 10  |                  |                                 | \$60,000                 | \$60,000                    | \$150,000                  |                            |                            |
| <b>TOTAL REVENUES</b>  | <b>\$32,696</b>  | <b>\$26,196</b>                 | <b>\$86,196</b>          | <b>\$86,196</b>             | <b>\$158,759</b>           | <b>\$12,739</b>            | <b>(\$63,261)</b>          |
| <b>EXPENSES</b>  |                  |                                 |                          |                             |                            |                            |                            |
| <b>ROSSMOOR PARK</b>   |                  |                                 |                          |                             |                            |                            |                            |
| Retrofit Tennis Lights to LED and Monument Sign                              |                  |                                 | \$14,125                 | \$14,124                    |                            |                            |                            |
| Basketball and Tennis Courts Resurfacing                                     |                  |                                 | \$23,700                 | \$23,700                    |                            |                            |                            |
| Repave, Slurry and Stripe Parking Spaces                                     |                  |                                 |                          |                             |                            | \$16,000                   |                            |
| Picnic Canopy Site B   |                  |                                 |                          |                             | \$48,100                   |                            |                            |
| Rossmoor Park Playground   |                  |                                 |                          |                             |                            |                            | \$100,000                  |
| <b>ROSSMOOR PARK SUBTOTAL</b>  | <b>\$0</b>       | <b>\$0</b>                      | <b>\$37,825</b>          | <b>\$37,824</b>             | <b>\$48,100</b>            | <b>\$16,000</b>            | <b>\$100,000</b>           |
| <b>MONTECITO</b>   |                  |                                 |                          |                             |                            |                            |                            |
| Upgrade Lighting to LED  |                  |                                 | \$0                      | \$5,357                     |                            |                            |                            |
| Carpeting and Flooring   |                  |                                 | \$12,000                 | \$9,600                     |                            |                            |                            |
| <b>MONTECITO SUBTOTAL</b>  | <b>\$0</b>       | <b>\$0</b>                      | <b>\$12,000</b>          | <b>\$14,957</b>             | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$0</b>                 |
| <b>RUSH PARK</b>   |                  |                                 |                          |                             |                            |                            |                            |
| Upgrade Lighting in Auditorium and Office (\$9,797 - 1,649 rebate = \$8,148) |                  |                                 | \$8,148                  | \$8,148                     |                            |                            |                            |
| Repave, Slurry and Stripe Parking Lot  |                  |                                 |                          |                             | \$35,200                   |                            |                            |
| Audio/Video Upgrade  |                  |                                 |                          |                             | \$33,420                   |                            |                            |
| Lighting Upgrade for Board Meetings  |                  |                                 |                          |                             | \$17,800                   |                            |                            |
| Auditorium Carpeting   |                  |                                 |                          |                             |                            | \$40,000                   |                            |
| Handball and Pickle Court  |                  |                                 |                          |                             |                            | \$20,000                   |                            |
| Outdoor Exercise Machines  |                  |                                 |                          |                             |                            |                            | \$52,000                   |
| Modular Building (additional office space) TBD                               |                  |                                 |                          |                             |                            |                            |                            |
| <b>RUSH PARK SUBTOTAL</b>  | <b>\$0</b>       | <b>\$0</b>                      | <b>\$8,148</b>           | <b>\$8,148</b>              | <b>\$86,420</b>            | <b>\$60,000</b>            | <b>\$52,000</b>            |
| <b>ROSSMOOR WALL</b>   |                  |                                 |                          |                             |                            |                            |                            |
| <b>ROSSMOOR WALL SUBTOTAL</b>  | <b>\$0</b>       | <b>\$0</b>                      | <b>\$0</b>               | <b>\$0</b>                  | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$0</b>                 |
| <b>GENERAL</b>   |                  |                                 |                          |                             |                            |                            |                            |
| Work Truck (Finance for 4 years)   | \$6,500          | \$6,500                         | \$6,500                  | \$6,500                     | \$6,500                    |                            |                            |
| Electric Cart for Parks  |                  |                                 | \$10,000                 | \$10,008                    |                            |                            |                            |
| Computers and Software Upgrade   |                  |                                 |                          |                             | \$5,000                    |                            |                            |
| <b>GENERAL SUBTOTAL</b>  | <b>\$6,500</b>   | <b>\$6,500</b>                  | <b>\$16,500</b>          | <b>\$16,508</b>             | <b>\$11,500</b>            | <b>\$0</b>                 | <b>\$0</b>                 |
| <b>TOTAL EXPENSES</b>  | <b>\$6,500</b>   | <b>\$6,500</b>                  | <b>\$74,473</b>          | <b>\$77,437</b>             | <b>\$146,020</b>           | <b>\$76,000</b>            | <b>\$152,000</b>           |
| <b>ENDING FUND BALANCE</b>   | <b>\$26,196</b>  | <b>\$19,696</b>                 | <b>\$11,723</b>          | <b>\$8,759</b>              | <b>\$12,739</b>            | <b>(\$63,261)</b>          | <b>(\$215,261)</b>         |

**FY 2019-2020 PRELIMINARY BUDGET**  
**Department Accounts Combined**  
**TOTAL FUND SUMMARY**

|   | PRELIMINARY BUDGET<br>Fund 10 | PRELIMINARY BUDGET<br>Fund 20 | PRELIMINARY BUDGET<br>Fund 40 |
|---|-------------------------------|-------------------------------|-------------------------------|
| <b>Fund Balance, Beginning FY 2019-2020</b>               | 1,096,361                     | 0                             | 8,758                         |
| <b>General Fund Revenues</b>                              |                               |                               |                               |
| Transfer In from other funds                              |                               |                               | 150,000                       |
| Property Taxes  | 1,010,370                     | 383,500                       |                               |
| Street Light Assessments                                  | 356,040                       |                               |                               |
| Interest on Investments                                   | 24,000                        |                               |                               |
| From Other Govt. Agencies                                 | 65,400                        |                               |                               |
| Permit and Rental Fees                                    | 181,000                       |                               |                               |
| Miscellaneous Revenues                                    | 22,000                        |                               |                               |
| <b>Total General Fund Revenues</b>                        | <b>1,658,810</b>              | <b>383,500</b>                | <b>158,758</b>                |
| <b>Total General Fund Expenditures</b>                    | <b>1,646,403</b>              | <b>375,679</b>                | <b>146,020</b>                |
| <b>Revenues Less Expenditures</b>                         | <b>12,407</b>                 | <b>7,822</b>                  | <b>12,738</b>                 |
| <b>Transfer Out - (To Fund 50 as directed by auditor)</b> |                               | <b>(7,822)</b>                |                               |
| <b>Fund Balance, End FY</b>                               | <b>1,108,768</b>              | <b>0</b>                      | <b>12,738</b>                 |

**FY 2019-2020 PRELIMINARY BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND SUMMARY - FUND 10**

|  | 2017-2018<br>ACTUAL | 2018-2019<br>APPROVED<br>FINAL<br>BUDGET | 2018-2019<br>AMENDED<br>BUDGET | 2018-2019<br>ESTIMATE<br>TO CLOSE | 2019-2020<br>PRELIMINARY<br>BUDGET |
|--|---------------------|--|--------------------------------|-----------------------------------|------------------------------------|
| Fund Balance End                       | 833,116             | 1,009,301                                | 1,009,301                      | 1,009,301                         | 1,096,361                          |
| Transfer from Reserve to Fund 40       | 0                   | 0  | 0                              | 0                                 | 0                                  |
| Transfer from Reserve to Fund 10       | 0                   | 0  | 0                              | 0                                 | 0                                  |
| <b>Fund Balance</b>                    | <b>833,116</b>      | <b>1,009,301</b>                         | <b>1,009,301</b>               | <b>1,009,301</b>                  | <b>1,096,361</b>                   |
| <b>General Fund Revenues</b>           |                     |  |                                |                                   |                                    |
| Property Taxes                         | 940,725             | 954,930                                  | 954,930                        | 980,195                           | 1,010,370                          |
| Street Light Assessments               | 329,669             | 339,900                                  | 339,900                        | 344,000                           | 356,040                            |
| Interest on Investments                | 11,216              | 8,000                                    | 20,000                         | 20,000                            | 24,000                             |
| From Other Govt. Agencies              | 59,841              | 60,400                                   | 60,400                         | 60,400                            | 65,400                             |
| Permit and Rental Fees                 | 177,343             | 190,000                                  | 190,000                        | 175,000                           | 181,000                            |
| Miscellaneous Revenues                 | 27,085              | 22,000                                   | 22,000                         | 22,000                            | 22,000                             |
| <b>Total General Fund Revenues</b>     | <b>1,545,879</b>    | <b>1,575,230</b>                         | <b>1,587,230</b>               | <b>1,601,595</b>                  | <b>1,658,810</b>                   |
| <b>General Fund Expenditures</b>       |                     |  |                                |                                   |                                    |
| <b>Transfer Out to Fund 40</b>         | 0                   | 0  | 60,000                         | 60,000                            | 150,000                            |
| Administrative Services                | 410,704             | 818,279                                  | 818,279                        | 812,129                           | 832,015                            |
| Recreation                             | 431,213             | 41,400                                   | 46,050                         | 47,516                            | 45,000                             |
| Rossmoor Park                          | 186,436             | 107,900                                  | 100,828                        | 96,758                            | 103,290                            |
| Montecito Center                       | 91,240              | 20,624                                   | 27,879                         | 29,309                            | 26,098                             |
| Rush Park                              | 222,365             | 127,480                                  | 142,830                        | 144,880                           | 140,900                            |
| Street Lighting                        | 113,392             | 103,000                                  | 103,000                        | 103,000                           | 103,000                            |
| Rossmoor Signature Wall                | 2,099               | 2,300                                    | 5,300                          | 5,300                             | 4,400                              |
| Street Sweeping                        | 50,879              | 55,120                                   | 55,120                         | 55,120                            | 60,000                             |
| Parkway Trees                          | 130,831             | 113,380                                  | 127,225                        | 139,452                           | 166,550                            |
| Mini-Parks and Medians                 | 17,851              | 13,392                                   | 20,400                         | 21,071                            | 15,150                             |
| <b>Total General Fund Expenditures</b> | <b>1,657,010</b>    | <b>1,402,875</b>                         | <b>1,506,911</b>               | <b>1,514,535</b>                  | <b>1,646,403</b>                   |
| <b>Revenues Less Expenditures</b>      | <b>(111,131)</b>    | <b>172,355</b>                           | <b>80,319</b>                  | <b>87,060</b>                     | <b>12,407</b>                      |
| <b>Fund Balance, End of Year</b>       | <b>721,985</b>      | <b>1,181,656</b>                         | <b>1,089,620</b>               | <b>1,096,361</b>                  | <b>1,108,768</b>                   |

**FY 2019-2020 PRELIMINARY BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10**

|   |                                      | 2017-2018<br>ACTUAL | 2018-2019<br>APPROVED<br>FINAL<br>BUDGET | 2018-2019<br>AMENDED<br>BUDGET | 2018-2019<br>ESTIMATE<br>TO CLOSE | 2019-2020<br>PRELIMINARY<br>BUDGET |
|---|--------------------------------------|---------------------|--|--------------------------------|-----------------------------------|------------------------------------|
| <b>General Fund Revenues</b>                  |                                      |                     |  |                                |                                   |                                    |
| Property Taxes                                |                                      |                     |  |                                |                                   |                                    |
| 10-00-3000                                    | Current Secured                      | 862,738             | 881,680                                  | 881,680                        | 905,000                           | 936,675                            |
| 10-00-3001                                    | Current Unsecured                    | 28,267              | 27,000                                   | 27,000                         | 30,000                            | 28,000                             |
| 10-00-3002                                    | Prior Secured                        | 6,676               | 7,100                                    | 7,100                          | 6,000                             | 6,500                              |
| 10-00-3003                                    | Prior Unsecured                      | 395                 | 350                                      | 350                            | 395                               | 395                                |
| 10-00-3004                                    | Delinquent Property Taxes            | 725                 | 800                                      | 800                            | 800                               | 800                                |
| 10-00-3010                                    | Current Supplemental Assmnt.         | 27,725              | 24,000                                   | 24,000                         | 24,000                            | 24,000                             |
| 10-00-3020                                    | Public Utility                       | 14,199              | 14,000                                   | 14,000                         | 14,000                            | 14,000                             |
| <b>Total Property Taxes</b>                   |                                      | <b>940,725</b>      | <b>954,930</b>                           | <b>954,930</b>                 | <b>980,195</b>                    | <b>1,010,370</b>                   |
| Street Light Assessments                      |                                      |                     |  |                                |                                   |                                    |
| 10-00-3105                                    | <b>Assessments</b>                   | <b>329,669</b>      | <b>339,900</b>                           | <b>339,900</b>                 | <b>344,000</b>                    | <b>356,040</b>                     |
| Interest on Investments                       |                                      |                     |  |                                |                                   |                                    |
| 10-00-3200                                    | <b>Interest</b>                      | <b>11,216</b>       | <b>8,000</b>                             | <b>20,000</b>                  | <b>20,000</b>                     | <b>24,000</b>                      |
| From Other Governmental Agencies              |                                      |                     |  |                                |                                   |                                    |
| 10-00-3301                                    | State-Homeowners Prop. Tax Relief    | 5,162               | 5,400                                    | 5,400                          | 5,400                             | 5,400                              |
| 10-00-3305                                    | County-Street Sweep Reimburse.       | 54,679              | 55,000                                   | 55,000                         | 55,000                            | 60,000                             |
| <b>Total From Other Governmental Agencies</b> |                                      | <b>59,841</b>       | <b>60,400</b>                            | <b>60,400</b>                  | <b>60,400</b>                     | <b>65,400</b>                      |
| Permit and Rental Fees                        |                                      |                     |  |                                |                                   |                                    |
| 10-00-3404                                    | Tennis Reservations                  | 21,454              | 25,000                                   | 25,000                         | 22,000                            | 25,000                             |
| 10-00-3405                                    | Wall Rental                          | 580                 | 500                                      | 500                            | 500                               | 500                                |
| 10-00-3406                                    | Volleyball & Ball Field Reservations | 25,134              | 25,000                                   | 25,000                         | 25,000                            | 25,000                             |
| 10-00-3410                                    | Rossmoor Building Rental             | 16,718              | 18,500                                   | 18,500                         | 18,500                            | 18,500                             |
| 10-00-3412                                    | Montecito Building Rental            | 29,057              | 27,000                                   | 27,000                         | 25,000                            | 27,000                             |
| 10-00-3414                                    | Rush Building Rental                 | 84,400              | 94,000                                   | 94,000                         | 84,000                            | 85,000                             |
| <b>Total Fees</b>                             |                                      | <b>177,343</b>      | <b>190,000</b>                           | <b>190,000</b>                 | <b>175,000</b>                    | <b>181,000</b>                     |
| Miscellaneous Revenues                        |                                      |                     |  |                                |                                   |                                    |
| 10-00-3500                                    | Miscellaneous                        | 7,085               | 2,000                                    | 2,000                          | 2,000                             | 2,000                              |
| 10-00-3502                                    | Admin Fees                           | 20,000              | 20,000                                   | 20,000                         | 20,000                            | 20,000                             |
| 10-00-3600                                    | Transfer IN                          | 0                   | 0  | 0                              | 0                                 | 0                                  |
| <b>Total Miscellaneous Revenues</b>           |                                      | <b>27,085</b>       | <b>22,000</b>                            | <b>22,000</b>                  | <b>22,000</b>                     | <b>22,000</b>                      |
| <b>Total General Fund Revenues</b>            |                                      | <b>1,545,879</b>    | <b>1,575,230</b>                         | <b>1,587,230</b>               | <b>1,601,595</b>                  | <b>1,658,810</b>                   |

**FY 2019-2020 PRELIMINARY BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 10 Administrative Services**

| <b>ACCOUNT NO.</b>                           |                                  | <b>2017-2018<br/>ACTUAL</b> | <b>2018-2019<br/>APPROVED<br/>FINAL<br/>BUDGET</b> | <b>2018-2019<br/>AMENDED<br/>BUDGET</b> | <b>2018-2019<br/>ESTIMATE<br/>TO CLOSE</b> | <b>2019-2020<br/>PRELIMINARY<br/>BUDGET</b> |
|--|----------------------------------|-----------------------------|--|---|--|---|
| <b>Department 10 Administrative Services</b> |                                  |                             |  |   |  |   |
| Salaries and Benefits                        |                                  |                             |  |   |  |   |
| 10-10-4000                                   | Board of Directors' Compensation | 9,250                       | 8,000  | 8,000                                   | 6,000                                      | 8,000                                       |
| 10-10-4001                                   | Part Time                        | 18,055                      | 0  | 0                                       | 0  | 10,000                                      |
| 10-10-4003                                   | Overtime                         | 6,648                       | 0  | 0                                       | 0  | 6,000                                       |
| * 10-10-4006                                 | Salaries - Administrative        | 234,175                     | 236,000  | 236,000                                 | 224,000                                    | 217,400                                     |
| * 10-10-4008                                 | Salaries - Recreation            | 110,000                     | 114,764  | 120,500                                 | 122,000                                    | 129,600                                     |
| * 10-10-4009                                 | Salaries - Maintenance & Park    | 137,400                     | 142,800  | 130,000                                 | 130,000                                    | 132,000                                     |
| 10-10-4007                                   | Vehicle Allowance                | 231                         | 250  | 500                                     | 1,000                                      | 1,500                                       |
| * 10-10-4010                                 | Workers' Comp. Insurance         | 6,555                       | 27,000   | 27,000                                  | 27,000                                     | 28,000                                      |
| * 10-10-4011                                 | Medical Insurance                | 42,776                      | 91,000   | 91,000                                  | 79,000                                     | 79,000                                      |
| 10/10/4012                                   | IRA/Retirement Match 4%          | 0                           | 0  | 0                                       | 0  | 15,000                                      |
| * 10-10-4015                                 | Federal Payroll Taxes            | 16,652                      | 34,000   | 36,400                                  | 36,400                                     | 37,600                                      |
| <b>Total Salaries and Benefits</b>           |                                  | <b>767,998</b>              | <b>656,214</b>                                     | <b>649,400</b>                          | <b>625,400</b>                             | <b>664,100</b>                              |
| Operations and Maintenance                   |                                  |                             |  |   |  |   |
| 10-10-5002                                   | Insurance - Liability            | 15,700                      | 17,500   | 19,774                                  | 19,774                                     | 21,000                                      |
| 10-10-5004                                   | Membership & Dues                | 5,659                       | 6,400  | 7,200                                   | 7,200                                      | 7,200                                       |
| 10-10-5006                                   | Travel & Meetings                | 975                         | 1,000  | 1,550                                   | 1,550                                      | 1,550                                       |
| 10-10-5007                                   | Board Meetings Televised Exp     | 20,851                      | 21,100   | 21,100                                  | 21,100                                     | 21,100                                      |
| * 10-10-5010                                 | Publications & Legal Notices     | 3,592                       | 6,500  | 6,500                                   | 8,500                                      | 6,500                                       |
| * 10-10-5012                                 | Printing                         | 792                         | 1,000  | 1,000                                   | 2,000                                      | 2,000                                       |
| * 10-10-5014                                 | Postage                          | 2,712                       | 2,000  | 2,700                                   | 3,500                                      | 3,000                                       |
| * 10-10-5016                                 | Office & Meeting Supplies        | 7,034                       | 9,000  | 9,000                                   | 9,000                                      | 9,000                                       |
| * 10-10-5020                                 | Telephone                        | 2,177                       | 14,365   | 14,365                                  | 14,365                                     | 14,365                                      |
| 10-10-5021                                   | Computer/E-mail/Server Costs     | 3,560                       | 3,700  | 3,700                                   | 5,000                                      | 5,000                                       |
| 10-10-5045                                   | Miscellaneous Expenditures       | (3,430)                     | 9,000  | 9,000                                   | 10,000                                     | 10,000                                      |
| 10-10-5046                                   | Bank Service Charges             | 2,247                       | 2,000  | 2,800                                   | 2,800                                      | 2,800                                       |
| 10-10-5050                                   | Elections                        | 0                           | 7,500  | 0                                       | 0  | 0   |
| <b>Total Operations and Maintenance</b>      |                                  | <b>61,869</b>               | <b>101,065</b>                                     | <b>98,689</b>                           | <b>104,789</b>                             | <b>103,515</b>                              |
| Contract Services                            |                                  |                             |  |   |  |   |
| 10-10-5610                                   | Legal Services                   | 30,558                      | 23,000   | 28,000                                  | 34,000                                     | 34,000                                      |
| 10-10-5615                                   | Financial Audit-Consulting       | 11,300                      | 12,000   | 12,940                                  | 12,940                                     | 12,500                                      |
| 10-10-5670                                   | Other Professional Services      | 19,097                      | 24,000   | 27,250                                  | 33,000                                     | 15,900                                      |
| <b>Total Contract Services</b>               |                                  | <b>60,955</b>               | <b>59,000</b>                                      | <b>68,190</b>                           | <b>79,940</b>                              | <b>62,400</b>                               |
| Capital Expenditures                         |                                  |                             |  |   |  |   |
| 10-10-6010                                   | Equipment                        | 1,457                       | 2,000  | 2,000                                   | 2,000                                      | 2,000                                       |
| <b>Total Administrative Services</b>         |                                  | <b>892,279</b>              | <b>818,279</b>                                     | <b>818,279</b>                          | <b>812,129</b>                             | <b>832,015</b>                              |

\* Totals for combined departments

**FY 2019-2020 PRELIMINARY BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 20 Recreation**

| <b>ACCOUNT NO.</b>                      |                              | <b>2017-2018<br/>ACTUAL</b> | <b>2018-2019<br/>APPROVED<br/>FINAL<br/>BUDGET</b> | <b>2018-2019<br/>AMENDED<br/>BUDGET</b> | <b>2018-2019<br/>ESTIMATE<br/>TO CLOSE</b> | <b>2019-2020<br/>PRELIMINARY<br/>BUDGET</b> |
|---|------------------------------|-----------------------------|--|---|--|---|
| <b>Department 20 Recreation</b>         |                              |                             |  |   |  |   |
| Salaries and Benefits                   |                              |                             |  |   |  |   |
| * 10-20-4001                            | Full Time                    | 49,623                      | 0  | 0                                       | 0  | 0   |
| * 10-20-4002                            | Part Time                    | 27,408                      | 0  | 0                                       | 0  | 0   |
| * 10-20-4003                            | Overtime                     | 3,595                       | 0  | 0                                       | 0  | 0   |
| 10-20-4005                              | Event Attendant              | 716                         | 0  | 0                                       | 0  | 0   |
| 10-20-4007                              | Vehicle Allowance            | 0                           | 100  | 0                                       | 0  | 0   |
| * 10-20-4010                            | Workers' Comp. Insurance     | 2,855                       | 0  | 0                                       | 0  | 0   |
| * 10-20-4011                            | Medical Insurance            | 10,875                      | 0  | 0                                       | 0  | 0   |
| * 10-20-4015                            | Federal Payroll Tax          | 6,221                       | 0  | 0                                       | 0  | 0   |
| * 10-20-4018                            | State Payroll Taxes          | 492                         | 0  | 0                                       | 0  | 0   |
| <b>Total Salaries and Benefits</b>      |                              | <b>101,785</b>              | <b>100</b>   | <b>0</b>                                | <b>0</b>                                   | <b>0</b>                                    |
| Operations and Maintenance              |                              |                             |  |   |  |   |
| 10-20-5006                              | Travel & Meetings            | 167                         | 550  | 0                                       | 0  | 0   |
| * 10-20-5010                            | Publications & Legal Notices | 426                         | 0  | 0                                       | 0  | 0   |
| * 10-20-5012                            | Printing                     | 638                         | 0  | 0                                       | 0  | 0   |
| * 10-20-5014                            | Postage                      | 142                         | 0  | 0                                       | 0  | 0   |
| * 10-20-5016                            | Office & Meeting Supplies    | 1,091                       | 0  | 0                                       | 0  | 0   |
| 10-20-5017                              | Community Events             | 32,410                      | 30,000   | 36,000                                  | 38,000                                     | 44,000                                      |
| 10-20-5019                              | Fireworks                    | 8,000                       | 8,700  | 8,000                                   | 8,000                                      | -   |
| * 10-20-5020                            | Telephone                    | 2,222                       | 0  | 0                                       | 0  | 0   |
| 10-20-5045                              | Miscellaneous Expenditures   | (4,060)                     | 500  | 500                                     | 500  | 500   |
| 10-20-5051                              | Equipment Rental             | -                           | 250  | 250                                     | 250  | 250   |
| <b>Total Operations and Maintenance</b> |                              | <b>41,036</b>               | <b>40,000</b>                                      | <b>44,750</b>                           | <b>46,750</b>                              | <b>44,750</b>                               |
| Contract Services                       |                              |                             |  |   |  |   |
| 10-20-5670                              | Other Professional Services  | 837                         | 800  | 800                                     | 516  | -   |
| <b>Total Contract Services</b>          |                              | <b>837</b>                  | <b>800</b>   | <b>800</b>                              | <b>516</b>                                 | <b>0</b>                                    |
| Capital Expenditures                    |                              |                             |  |   |  |   |
| 10-20-6010                              | Equipment                    | 239                         | 500  | 500                                     | 250  | 250   |
| <b>Total Capital Expenditures</b>       |                              | <b>287,555</b>              | <b>500</b>   | <b>500</b>                              | <b>250</b>                                 | <b>250</b>                                  |
| <b>Total Recreation</b>                 |                              | <b>431,213</b>              | <b>41,400</b>                                      | <b>46,050</b>                           | <b>47,516</b>                              | <b>45,000</b>                               |



**FY 2019-2020 PRELIMINARY BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 30 Rossmoor Park**

| <b>ACCOUNT NO.</b>                         | <b>2017-2018<br/>ACTUAL</b> | <b>2018-2019<br/>APPROVED<br/>FINAL<br/>BUDGET</b> | <b>2018-2019<br/>AMENDED<br/>BUDGET</b> | <b>2018-2019<br/>ESTIMATE<br/>TO CLOSE</b> | <b>2019-2020<br/>PRELIMINARY<br/>BUDGET</b> |
|--|-----------------------------|--|---|--|---|
| <b>Department 30 Rossmoor Park</b>         |                             |  |   |  |   |
| <b>Salaries and Benefits</b>               |                             |  |   |  |   |
| * 10-30-4001 Full Time                     | 37,267                      | 0  | 0                                       | 0  | 0   |
| * 10-30-4002 Part Time                     | 17,979                      | 0  | 0                                       | 0  | 0   |
| * 10-30-4003 Overtime                      | 3,166                       | 0  | 0                                       | 0  | 0   |
| * 10-30-4010 Workers' Comp. Insurance      | 6,554                       | 0  | 0                                       | 0  | 0   |
| * 10-30-4011 Medical Insurance             | 13,433                      | 0  | 0                                       | 0  | 0   |
| * 10-30-4015 Federal Payroll Taxes         | 4,466                       | 0  | 0                                       | 0  | 0   |
| * 10-30-4018 State Payroll Taxes           | 261                         | 0  | 0                                       | 0  | 0   |
| <b>Total Salaries and Benefits</b>         | <b>83,126</b>               | <b>0</b>   | <b>0</b>                                | <b>0</b>                                   | <b>0</b>                                    |
| <b>Operations and Maintenance</b>          |                             |  |   |  |   |
| * 10-30-5010 Publications & Legal Notices  | 426                         | 0  | 0                                       | 0  | 0   |
| * 10-30-5012 Printing                      | 38                          | 0  | 0                                       | 0  | 0   |
| * 10-30-5014 Postage                       | 49                          | 0  | 0                                       | 0  | 0   |
| * 10-30-5016 Office & Meeting Supplies     | 722                         | 0  | 0                                       | 0  | 0   |
| 10-30-5018 Janitorial Supplies             | 4,288                       | 4,500  | 4,500                                   | 4,500                                      | 4,500                                       |
| * 10-30-5020 Telephone                     | 2,222                       | 0  | 0                                       | 0  | 0   |
| 10-30-5022 Utilities                       | 13,034                      | 14,000   | 14,000                                  | 13,000                                     | 13,000                                      |
| 10-30-5023 Water (3% Increase)             | 22,766                      | 25,750   | 20,000                                  | 15,000                                     | 22,000                                      |
| 10-30-5025 Sewer Tax                       | 916                         | 950  | 928                                     | 928  | 940   |
| 10-30-5030 Vehicle Maintenance             | 864                         | 800  | 800                                     | 1,050                                      | 1,050                                       |
| 10-30-5032 Buildings & Grounds-Maintenance | 25,992                      | 30,000   | 30,000                                  | 30,000                                     | 30,000                                      |
| 10-30-5034 Alarm Systems/Security          | 734                         | 850  | 850                                     | 850  | 850   |
| 10-30-5045 Miscellaneous/Expenditures      | (3,176)                     | 450  | 450                                     | 450  | 450   |
| 10-30-5051 Equipment Rental                | 0                           | 250  | 250                                     | 250  | 250   |
| 10-30-5052 Minor Facility Repairs/Tools    | 0                           | 250  | 250                                     | 250  | 250   |
| <b>Total Operations and Maintenance</b>    | <b>68,875</b>               | <b>77,800</b>                                      | <b>72,028</b>                           | <b>66,278</b>                              | <b>73,290</b>                               |
| <b>Contact Services</b>                    |                             |  |   |  |   |
| 10-30-5655 Landscape Maintenance           | 32,327                      | 28,000   | 28,000                                  | 30,000                                     | 30,000                                      |
| 10-30-5656 Tree Trimming                   | 1,139                       | 1,300  | 0                                       | 0  | 0   |
| * 10-30-5670 Other Professional Services   | 730                         | 800  | 800                                     | 480  | 0   |
| <b>Total Contract Services</b>             | <b>34,196</b>               | <b>30,100</b>                                      | <b>28,800</b>                           | <b>30,480</b>                              | <b>30,000</b>                               |
| <b>Capital Expenditures</b>                |                             |  |   |  |   |
| 10-30-6010 Equipment                       | 238.74                      | 0  | 0                                       | 0  | 0   |
| <b>Total Capital Expenditures</b>          | <b>239</b>                  | <b>0</b>   | <b>0</b>                                | <b>0</b>                                   | <b>0</b>                                    |
| <b>Total Rossmoor Park</b>                 | <b>186,436</b>              | <b>107,900</b>                                     | <b>100,828</b>                          | <b>96,758</b>                              | <b>103,290</b>                              |

\* Departments combined by 2018-2019. Totals moved to Administrative - Department 10

**FY 2019-2020 PRELIMINARY BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 40 Montecito Center**

| <b>ACCOUNT NO.</b>                          | <b>2017-2018<br/>ACTUAL</b> | <b>2018-2019<br/>APPROVED<br/>FINAL<br/>BUDGET</b> | <b>2018-2019<br/>AMENDED<br/>BUDGET</b> | <b>2018-2019<br/>ESTIMATE<br/>TO CLOSE</b> | <b>2019-2020<br/>PRELIMINARY<br/>BUDGET</b> |
|---|-----------------------------|--|---|--|---|
| <b>Department 40 Montecito Center</b>       |                             |  |   |  |   |
| <u>Salaries and Benefits</u>                |                             |  |   |  |   |
| * 10-40-4001 Full Time                      | 30,618                      | 0  | 0                                       | 0  | 0   |
| * 10-40-4002 Part Time                      | 8,990                       | 0  | 0                                       | 0  | 0   |
| * 10-40-4003 Overtime                       | 2,479                       | 0  | 0                                       | 0  | 0   |
| * 10-40-4010 Workers' Comp. Insurance       | 5,254                       | 0  | 0                                       | 0  | 0   |
| * 10-40-4011 Medical Insurance              | 10,866                      | 0  | 0                                       | 0  | 0   |
| * 10-40-4015 Federal Payroll Taxes          | 3,217                       | 0  | 0                                       | 0  | 0   |
| * 10-40-4018 State Payroll Taxes            | 172                         | 0  | 0                                       | 0  | 0   |
| <b>Total Salaries and Benefits</b>          | <b>61,596</b>               | <b>0</b>   | <b>0</b>                                | <b>0</b>                                   | <b>0</b>                                    |
| <u>Operations and Maintenance</u>           |                             |  |   |  |   |
| * 10-40-5010 Publications & Legal Notices   | 426                         | 0  | 0                                       | 0  | 0   |
| * 10-40-5012 Printing                       | 38                          | 0  | 0                                       | 0  | 0   |
| * 10-40-5014 Postage                        | 49                          | 0  | 0                                       | 0  | 0   |
| * 10-40-5016 Office & Meeting Supplies      | 701                         | 0  | 0                                       | 0  | 0   |
| 10-40-5018 Janitorial Supplies              | 4,288                       | 4,500  | 4,500                                   | 4,500                                      | 4,500                                       |
| * 10-40-5020 Telephone                      | 2,222                       | 0  | 0                                       | 0  | 0   |
| 10-40-5022 Utilities                        | 1,772                       | 2,000  | 2,000                                   | 2,000                                      | 2,000                                       |
| 10-40-5023 Water (3% Increase)              | 2,250                       | 1,834  | 2,000                                   | 2,000                                      | 2,250                                       |
| 10-40-5025 Sewer Tax                        | 770                         | 790  | 779                                     | 779  | 798   |
| 10-40-5030 Vehicle Maintenance              | 864                         | 800  | 1,000                                   | 1,050                                      | 1,050                                       |
| 10-40-5032 Buildings & Grounds-Maintenance. | 9,121                       | 4,000  | 12,000                                  | 13,000                                     | 10,000                                      |
| 10-40-5034 Alarm Systems/Security           | 597                         | 500  | 500                                     | 500  | 500   |
| 10-40-5045 Miscellaneous/Expenditures       | 1,088                       | 500  | 500                                     | 500  | 500   |
| 10-40-5051 Equipment Rental                 | 0                           | 250  | 250                                     | 250  | 250   |
| 10-40-5052 Minor Facility Repairs/Tools     | 0                           | 250  | 250                                     | 250  | 250   |
| <b>Total Operations and Maintenance</b>     | <b>24,183</b>               | <b>15,424</b>                                      | <b>23,779</b>                           | <b>24,829</b>                              | <b>22,098</b>                               |
| 10-40-5655 Landscape Maintenance            | 3,592                       | 2,800  | 2,800                                   | 3,500                                      | 3,500                                       |
| 10-40-5656 Tree Trimming                    | 1,139                       | 1,100  | 0                                       | 0  | 0   |
| 10-40-5670 Other Professional Services      | 730                         | 800  | 800                                     | 480  | 0   |
| <b>Total Contract Services</b>              | <b>5,461</b>                | <b>4,700</b>                                       | <b>3,600</b>                            | <b>3,980</b>                               | <b>3,500</b>                                |
| <u>Capital Expenditures</u>                 |                             |  |   |  |   |
| 10-40-6010 Equipment                        | 0                           | 500  | 500                                     | 500  | 500   |
| <b>Total Capital Expenditures</b>           | <b>0</b>                    | <b>500</b>   | <b>500</b>                              | <b>500</b>                                 | <b>500</b>                                  |
| <b>Total Montecito Center</b>               | <b>91,240</b>               | <b>20,624</b>                                      | <b>27,879</b>                           | <b>29,309</b>                              | <b>26,098</b>                               |

\* Departments combined by 2018-2019. Totals moved to Administrative - Department 10

**FY 2019-2020 PRELIMINARY BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 50 Rush Park**

| <b>ACCOUNT NO.</b>                         | <b>2017-2018<br/>ACTUAL</b> | <b>2018-2019<br/>APPROVED<br/>FINAL<br/>BUDGET</b> | <b>2018-2019<br/>AMENDED<br/>BUDGET</b> | <b>2018-2019<br/>ESTIMATE<br/>TO CLOSE</b> | <b>2019-2020<br/>PRELIMINARY<br/>BUDGET</b> |
|--|-----------------------------|--|---|--|---|
| <b>Department 50 Rush Park</b>             |                             |  |   |  |   |
| Salaries and Benefits                      |                             |  |   |  |   |
| * 10-50-4001 Full Time                     | 37,267                      | 0  | 0                                       | 0  | 0   |
| * 10-50-4002 Part Time                     | 17,979                      | 0  | 0                                       | 0  | 0   |
| * 10-50-4003 Overtime                      | 3,166                       | 0  | 0                                       | 0  | 0   |
| * 10-50-4005 Event Attendant               | 3,750                       | 0  | 0                                       | 0  | 0   |
| * 10-50-4010 Workers' Comp. Insurance      | 6,554                       | 0  | 0                                       | 0  | 0   |
| * 10-50-4011 Medical Insurance             | 13,434                      | 0  | 0                                       | 0  | 0   |
| * 10-50-4015 Federal Payroll Taxes         | 4,752                       | 0  | 0                                       | 0  | 0   |
| * 10-50-4018 State Payroll Taxes           | 340                         | 0  | 0                                       | 0  | 0   |
| <b>Total Salaries and Benefits</b>         | <b>87,241</b>               | <b>0</b>   | <b>0</b>                                | <b>0</b>                                   | <b>0</b>                                    |
| Operations and Maintenance                 |                             |  |   |  |   |
| * 10-50-5010 Publications & Legal Notices  | 426                         | 0  | 0                                       | 0  | 0   |
| * 10-50-5012 Printing                      | 38                          | 0  | 0                                       | 0  | 0   |
| * 10-50-5014 Postage                       | 49                          | 0  | 0                                       | 0  | 0   |
| * 10-50-5016 Office & Meeting Supplies     | 750                         | 0  | 0                                       | 0  | 0   |
| 10-50-5018 Janitorial Supplies             | 4,301                       | 4,500  | 4,500                                   | 4,500                                      | 4,500                                       |
| * 10-50-5020 Telephone                     | 2,222                       | 0  | 0                                       | 0  | 0   |
| 10-50-5022 Utilities                       | 26,215                      | 22,000   | 25,000                                  | 23,000                                     | 23,000                                      |
| 10-50-5023 Water (3% Increase)             | 35,746                      | 37,080   | 39,000                                  | 39,000                                     | 39,000                                      |
| 10-50-5025 Sewer Tax                       | 3,508                       | 3,700  | 3,550                                   | 3,550                                      | 4,050                                       |
| 10-50-5030 Vehicle Maintenance             | 865                         | 800  | 800                                     | 1,050                                      | 1,050                                       |
| 10-50-5032 Buildings & Grounds-Maintenance | 29,375                      | 28,000   | 40,000                                  | 42,000                                     | 38,000                                      |
| 10-50-5034 Alarm Systems/Security          | 770                         | 750  | 750                                     | 550  | 550   |
| 10-50-5045 Miscellaneous/Expenditures      | (3,336)                     | 250  | 250                                     | 250  | 250   |
| 10-50-5051 Equipment Rental                | 0                           | 250  | 250                                     | 250  | 250   |
| 10-50-5052 Minor Facility Repairs/Tools    | 0                           | 250  | 250                                     | 250  | 250   |
| <b>Total Operations and Maintenance</b>    | <b>100,928</b>              | <b>97,580</b>                                      | <b>114,350</b>                          | <b>114,400</b>                             | <b>110,900</b>                              |
| 10-50-5655 Landscape Maintenance           | 32,327                      | 28,000   | 28,000                                  | 30,000                                     | 30,000                                      |
| 10-50-5656 Tree Trimming                   | 1,139                       | 1,100  | 0                                       | 0  | 0   |
| 10-50-5670 Other Professional Services     | 730                         | 800  | 480                                     | 480  | 0   |
| <b>Total Contract Services</b>             | <b>34,196</b>               | <b>29,900</b>                                      | <b>28,480</b>                           | <b>30,480</b>                              | <b>30,000</b>                               |
| Capital Expenditures                       |                             |  |   |  |   |
| 10-50-6010 Equipment                       | 0                           | 0  | 0                                       | 0  | 0   |
| <b>Total Capital Expenditures</b>          | <b>0</b>                    | <b>0</b>   | <b>0</b>                                | <b>0</b>                                   | <b>0</b>                                    |
| <b>Total Rush Park</b>                     | <b>222,365</b>              | <b>127,480</b>                                     | <b>142,830</b>                          | <b>144,880</b>                             | <b>140,900</b>                              |

\* Departments combined fy 2018-2019. Totals moved to Administrative - Department 10

**FY 2019-2020 PRELIMINARY BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 60 Street Lighting, 65 Signature Wall, and 70 Street Sweeping**

| <b>ACCOUNT NO.</b>                           | <b>2017-2018<br/>ACTUAL</b> | <b>2018-2019<br/>APPROVED<br/>FINAL BUDGET</b> | <b>2018-2019<br/>AMENDED<br/>BUDGET</b> | <b>2018-2019<br/>ESTIMATE<br/>TO CLOSE</b> | <b>2019-2020<br/>PRELIMINARY<br/>BUDGET</b> |
|--|-----------------------------|--|---|--|---|
| <b>Department 60 Street Lighting</b>         |                             |  |   |  |   |
| Operations and Maintenance                   |                             |  |   |  |   |
| 10-60-5020 Telephone                         | 740                         | 0  | 0                                       |  |   |
| Contract Services                            |                             |  |   |  |   |
| 10-60-5650 Street Lights                     | 112,652                     | 103,000  | 103,000                                 | 103,000                                    | 103,000                                     |
| <b>Total Street Lighting</b>                 | <b>113,392</b>              | <b>103,000</b>                                 | <b>103,000</b>                          | <b>103,000</b>                             | <b>103,000</b>                              |
| <b>Department 65 Rossmoor Signature Wall</b> |                             |  |   |  |   |
| Operations and Maintenance                   |                             |  |   |  |   |
| 10-65-5002 Insurance - Liability             | 2,000                       | 2,200  | 2,200                                   | 2,200                                      | 2,400                                       |
| 10-65-5032 Buildings & Grounds-Maintenance   | 99                          | 100  | 3,100                                   | 3,100                                      | 2,000                                       |
| <b>Total Rossmoor Signature Wall</b>         | <b>2,099</b>                | <b>2,300</b>                                   | <b>5,300</b>                            | <b>5,300</b>                               | <b>4,400</b>                                |
| <b>Department 70 Street Sweeping</b>         |                             |  |   |  |   |
| Operations and Maintenance                   |                             |  |   |  |   |
| 10-70-5020 Telephone                         | 726                         | 0  | 0                                       | 0  | 0   |
| <b>Total Operations and Maintenance</b>      | <b>726</b>                  | <b>0</b>                                       | <b>0</b>                                | <b>0</b>                                   | <b>0</b>                                    |
| Contract Services                            |                             |  |   |  |   |
| 10-70-5642 Street Sweeping                   | 50,153                      | 55,120   | 55,120                                  | 55,120                                     | 60,000                                      |
| <b>Total Street Sweeping</b>                 | <b>50,879</b>               | <b>55,120</b>                                  | <b>55,120</b>                           | <b>55,120</b>                              | <b>60,000</b>                               |

**FY 2019-2020 PRELIMINARY BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 80 Parkway Trees**

| ACCOUNT NO.                             | 2017-2018<br>ACTUAL | 2018-2019<br>APPROVED<br>FINAL<br>BUDGET | 2018-2019<br>AMENDED<br>BUDGET | 2018-2019<br>ESTIMATE<br>TO CLOSE | 2019-2020<br>PRELIMINARY<br>BUDGET |
|---|---------------------|--|--------------------------------|-----------------------------------|------------------------------------|
| <b>Department 80 Parkway Trees</b>      |                     |  |                                |                                   |                                    |
| Salaries and Benefits                   |                     |  |                                |                                   |                                    |
| * 10-80-4002 Salaries Part Time         | 20,138              | 0  | 0                              | 0                                 | 0                                  |
| * 10-80-4003 Salaries Overtime          | 14                  | 0  | 0                              | 0                                 | 0                                  |
| 10-80-4007 Vehicle Allowance            | 782                 | 780                                      | 375                            | 375                               | 0                                  |
| * 10-80-4015 Federal Payroll Tax -FICA  | 1,542               | 0  | 0                              | 0                                 | 0                                  |
| * 10-80-4018 State Payroll Taxes        | 175                 | 0  | 0                              | 0                                 | 0                                  |
| <b>Total Salaries and Benefits</b>      | <b>22,651</b>       | <b>780</b>                               | <b>375</b>                     | <b>375</b>                        | <b>0</b>                           |
| Operations and Maintenance              |                     |  |                                |                                   |                                    |
| * 10-80-5012 Printing                   | 0                   | 0  | 0                              | 0                                 | 0                                  |
| * 10-80-5014 Postage                    | 23                  | 0  | 0                              | 0                                 | 0                                  |
| * 10-80-5016 Office & Meeting Supplies  | 92                  | 0  | 0                              | 0                                 | 0                                  |
| 10-80-5017 Tree City/Community Events   | 0                   | 0  | 1,000                          | 1,247                             | 1,500                              |
| * 10-80-5020 Telephone                  | 1,481               | 0  | 0                              | 0                                 | 0                                  |
| 10-80-5030 Vehicle Maintenance          | 0                   | 50                                       | 0                              | 0                                 | 0                                  |
| 10-80-5051 Equipment Rental             | 0                   | 50                                       | 50                             | 50                                | 50                                 |
| <b>Total Operations and Maintenance</b> | <b>1,596</b>        | <b>100</b>                               | <b>1,050</b>                   | <b>1,297</b>                      | <b>1,550</b>                       |
| Contract Services                       |                     |  |                                |                                   |                                    |
| 10-80-5656 Tree Trimming                | 75,431              | 76,000                                   | 82,000                         | 103,000                           | 111,000                            |
| * 10-80-5657 Tree Health Care           | 234                 | 5,000                                    | 6,000                          | 5,280                             | 0                                  |
| 10-80-5660 Tree Removals                | 1,716               | 2,500                                    | 2,800                          | 1,500                             | 9,000                              |
| 10-80-5670 Other Professional Services  | 3,049               | 3,000                                    | 3,000                          | 3,000                             | 0                                  |
| <b>Total Contract Services</b>          | <b>80,431</b>       | <b>86,500</b>                            | <b>93,800</b>                  | <b>112,780</b>                    | <b>120,000</b>                     |
| Capital Expenditures                    |                     |  |                                |                                   |                                    |
| 10-80-6015 Trees                        | 26,153              | 26,000                                   | 32,000                         | 25,000                            | 45,000                             |
| <b>Total Parkway Trees</b>              | <b>130,831</b>      | <b>113,380</b>                           | <b>127,225</b>                 | <b>139,452</b>                    | <b>166,550</b>                     |

\* Departments combined by 2018-2019. Totals moved to Administrative - Department 10

**FY 2019-2020 PRELIMINARY BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

**Department 90 Mini-Parks & Medians**

2019-2020 PREL.

| <b>ACCOUNT NO.</b>                            | <b>2017-2018<br/>ACTUAL</b> | <b>2018-2019<br/>APPROVED<br/>FINAL<br/>BUDGET</b> | <b>2018-2019<br/>AMENDED<br/>BUDGET</b> | <b>2018-2019<br/>ESTIMATE<br/>TO CLOSE</b> | <b>2019-2020<br/>PRELIMINARY<br/>BUDGET</b> |
|---|-----------------------------|--|---|--|---|
| <b>Department 90 Mini-Parks &amp; Medians</b> |                             |  |   |  |   |
| <b>Salaries and Benefits</b>                  |                             |  |   |  |   |
| * 10-90-4001 Full Time                        | 714                         | 0  | 0                                       | 0  | 0   |
| * 10-90-4003 Overtime                         | 62                          | 0  | 0                                       | 0  | 0   |
| * 10-90-4010 Workers' Comp                    | 258                         | 0  | 0                                       | 0  | 0   |
| * 10-90-4015 Federal Payroll Taxes            | 59                          | 0  | 0                                       | 0  | 0   |
| * 10-90-4018 State Payroll Taxes              | 2                           | 0  | 0                                       | 0  | 0   |
| <b>Total Salaries and Benefits</b>            | <b>1,095</b>                | <b>0</b>   | <b>0</b>                                | <b>0</b>                                   | <b>0</b>                                    |
| <b>Operations and Maintenance</b>             |                             |  |   |  |   |
| * 10-90-5020 Telephone                        | 741                         | 0  | 0                                       | 0  | 0   |
| 10-90-5022 Utilities                          | 886                         | 1,150  | 1,150                                   | 1,150                                      | 1,150                                       |
| 10-30-5023 Water (3% Increase)                | 7,386                       | 6,592  | 7,000                                   | 7,000                                      | 7,600                                       |
| 10-90-5032 Building & Grounds Maintenance.    | 3,205                       | 2,000  | 9,000                                   | 9,000                                      | 2,500                                       |
| 10-90-5045 Miscellaneous/Expenditures         | 523                         | 100  | 100                                     | 100  | 100   |
| 10-90-5051 Equipment Rental                   | 0                           | 100  | 100                                     | 100  | 100   |
| 10-90-5052 Minor Facility Repairs/Tools       | 0                           | 100  | 100                                     | 100  | 100   |
| <b>Total Operations and Maintenance</b>       | <b>12,741</b>               | <b>10,042</b>                                      | <b>17,450</b>                           | <b>17,450</b>                              | <b>11,550</b>                               |
| <b>Contract Services</b>                      |                             |  |   |  |   |
| 10-90-5655 Landscape Maintenance              | 3,592                       | 2,800  | 2,800                                   | 3,500                                      | 3,500                                       |
| 10-90-5656 Tree Trimming                      | 380                         | 400  | 0                                       | 0  | 0   |
| 10-90-5670 Other Professional Services        | 43                          | 50   | 50                                      | 21   | 0   |
| <b>Total Contract Services</b>                | <b>4,015</b>                | <b>3,250</b>                                       | <b>2,850</b>                            | <b>3,521</b>                               | <b>3,500</b>                                |
| <b>25,000</b>                                 |                             |  |   |  |   |
| <b>Capital Expenditures</b>                   |                             |  |   |  |   |
| 10-90-6010 Equipment                          | 0                           | 100  | 100                                     | 100  | 100   |
| <b>Total Capital Expenditures</b>             | <b>0</b>                    | <b>100</b>   | <b>100</b>                              | <b>100</b>                                 | <b>100</b>                                  |
| <b>Total Mini-Parks &amp; Medians</b>         | <b>17,851</b>               | <b>13,392</b>                                      | <b>20,400</b>                           | <b>21,071</b>                              | <b>15,150</b>                               |
| <b>TOTAL GENERAL FUND EXPENDITURES</b>        | <b>1,657,010</b>            | <b>1,402,875</b>                                   | <b>1,506,911</b>                        | <b>1,514,535</b>                           | <b>1,646,403</b>                            |

\* Departments combined fy 2018-2019. Totals moved to Administrative - Department 10

**FY 2019-2020 PRELIMINARY BUDGET**  
**(Department Accounts Combined)**  
**RUSH PARK ASSESSMENT DISTRICT - FUND 20**

**ACCOUNT NO.**

|  | <i>2017-2018<br/>ACTUAL</i> | <i>2018-2019<br/>APPROVED<br/>FINAL BUDGET</i> | <i>2018-2019<br/>AMENDED<br/>BUDGET</i> | <i>2018-2019<br/>ESTIMATE<br/>TO CLOSE</i> | <i>2019-2020<br/>PRELIMINARY<br/>BUDGET</i> |
|--|-----------------------------|--|---|--|---|
| <b><u>Rush Park AD Revenues</u></b>                    |                             |  |   |  |   |
| Assessments  |                             |  |   |  |   |
| 20-00-3100 Current Year Secured                        | 379,844                     | 380,000  | 380,000                                 | 378,000                                    | 380,000                                     |
| 20-00-3101 Prior Year Secured                          | 2,370                       | 3,400  | 3,400                                   | 650  | 1,000                                       |
| 20-00-3200 Interest on investments                     | 1,058                       | 1,058  | 1,058                                   | 2,229                                      | 2,500                                       |
| 20-00-3500 Other Misc. Rev.                            | 0                           | 0  | 0                                       | 0  | 0   |
| <b>Total Rush Park AD Revenues</b>                     | <b>383,272</b>              | <b>384,458</b>                                 | <b>384,458</b>                          | <b>380,879</b>                             | <b>383,500</b>                              |
| <b><u>Rush Park AD Expenditures</u></b>                |                             |  |   |  |   |
| 20-50-5617 Administrative Fees                         | 20,000                      | 20,000   | 20,000                                  | 20,000                                     | 20,000                                      |
| 20-50-5619 Bond Trustee                                | 3,048                       | 3,048  | 3,324                                   | 3,324                                      | 3,324                                       |
| <b>Total Contract Services</b>                         | <b>23,048</b>               | <b>23,048</b>                                  | <b>23,324</b>                           | <b>23,324</b>                              | <b>23,324</b>                               |
| <b><u>Annual Debt Service</u></b>                      |                             |  |   |  |   |
| 20-50-5800 Principal                                   | 280,000                     | 295,000  | 295,000                                 | 294,993                                    | 315,000                                     |
| 20-50-5801 Interest                                    | 72,317                      | 56,265   | 56,265                                  | 56,265                                     | 37,355                                      |
| 20-50-5045 Miscellaneous                               | 0                           | 0  | 0                                       | 0  | 0   |
| <b>Total Annual Debt Service</b>                       | <b>352,317</b>              | <b>351,265</b>                                 | <b>351,265</b>                          | <b>351,258</b>                             | <b>352,355</b>                              |
| <b>Total Rush Park AD Expenditures</b>                 | <b>375,365</b>              | <b>374,313</b>                                 | <b>374,589</b>                          | <b>374,582</b>                             | <b>375,679</b>                              |
| <b>Revenues Less Expenditures</b>                      | <b>7,907</b>                | <b>10,145</b>                                  | <b>9,869</b>                            | <b>6,297</b>                               | <b>7,822</b>                                |
| Transfers Out  | 0                           | 0  | 0                                       | 0  | 0   |
| (1) Transfer Out - (To Fund 50 as directed by auditor) | 7,907                       | 10,145   | 9,869                                   | 6,297                                      | 7,822                                       |
| <b>Fund Balance, End of Year</b>                       | <b>0</b>                    | <b>0</b>                                       | <b>0</b>                                | <b>0</b>                                   | <b>0</b>                                    |

**FY 2019-2020 PRELIMIINARY BUDGET  
(Department Accounts Combined)  
CAPITAL IMPROVEMENT PROGRAM - FUND 40**

| <b>ACCOUNT NO.</b>                                       | <b>2016-2017<br/>ACTUAL</b> | <b>2017-2018<br/>ACTUAL</b> | <b>2018-2019<br/>AMENDED<br/>BUDGET</b> |
|--|-----------------------------|-----------------------------|---|
| <b><u>Assigned Fund Balance, Beginning</u></b>           | <b>105,109</b>              | <b>32,696</b>               | <b>26,196</b>                           |
| <b><u>Revenues</u></b>                                   |                             |                             |   |
| 40-00-3600 Transfer In Fund 10                           | 0                           | 0                           | 60,000                                  |
| <b><u>Total Capital Improvement Program Revenues</u></b> | <b>105,109</b>              | <b>32,696</b>               | <b>86,196</b>                           |
| <b><u>Expenditures</u></b>                               |                             |                             |   |
| Departments  |                             |                             |   |
| Rossmoor Park  | 25,060                      | 0                           | 37,825                                  |
| Montecito Center   | 0                           | 0                           | 12,000                                  |
| Rush Park  | 28,606                      | 0                           | 8,148                                   |
| General  | 18,747                      | 6,500                       | 16,500                                  |
| <b><u>Total Expenditures</u></b>                         | <b>72,413</b>               | <b>6,500</b>                | <b>74,473</b>                           |
| <b><u>Revenues Less Expenditures</u></b>                 | <b>32,696</b>               | <b>26,196</b>               | <b>11,723</b>                           |



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

| PROJECT TITLE  | 2017-2018 ACTUAL | 2018-2019 APPROVED FINAL BUDGET | 2018-2019 AMENDED BUDGET | 2018-2019 ESTIMATE TO CLOSE | 2019-2020 PRELIMINARY BUDGET | 2020-2021 INFORMATION ONLY | 2021-2022 INFORMATION ONLY |
|--|------------------|---------------------------------|--------------------------|-----------------------------|------------------------------|----------------------------|----------------------------|
| <b>REVENUES</b>  |                  |                                 |                          |                             |                              |                            |                            |
| Beginning Fund Balance   | \$32,696         | \$26,196                        | \$26,196                 | \$26,196                    | \$8,759                      | \$12,739                   | (\$63,261)                 |
| Transfer from Fund 10  |                  |                                 | \$60,000                 | \$60,000                    | \$150,000                    |                            |                            |
| <b>TOTAL REVENUES</b>  | \$32,696         | \$26,196                        | \$86,196                 | \$86,196                    | \$158,759                    | \$12,739                   | (\$63,261)                 |
| <b>EXPENSES</b>  |                  |                                 |                          |                             |                              |                            |                            |
| <b>ROSSMOOR PARK</b>   |                  |                                 |                          |                             |                              |                            |                            |
| Retrofit Tennis Lights to LED and Monument Sign                              |                  |                                 | \$14,125                 | \$14,124                    |                              |                            |                            |
| Basketball and Tennis Courts Resurfacing                                     |                  |                                 | \$23,700                 | \$23,700                    |                              |                            |                            |
| Repave, Slurry and Stripe Parking Spaces                                     |                  |                                 |                          |                             |                              | \$16,000                   |                            |
| Picnic Canopy Site B   |                  |                                 |                          |                             | \$48,100                     |                            |                            |
| Rossmoor Park Playground   |                  |                                 |                          |                             |                              |                            | \$100,000                  |
| <b>ROSSMOOR PARK SUBTOTAL</b>  | \$0              | \$0                             | \$37,825                 | \$37,824                    | \$48,100                     | \$16,000                   | \$100,000                  |
| <b>MONTECITO</b>   |                  |                                 |                          |                             |                              |                            |                            |
| Upgrade Lighting to LED  |                  |                                 | \$0                      | \$5,357                     |                              |                            |                            |
| Carpeting and Flooring   |                  |                                 | \$12,000                 | \$9,600                     |                              |                            |                            |
| <b>MONTECITO SUBTOTAL</b>  | \$0              | \$0                             | \$12,000                 | \$14,957                    | \$0                          | \$0                        | \$0                        |
| <b>RUSH PARK</b>   |                  |                                 |                          |                             |                              |                            |                            |
| Upgrade Lighting in Auditorium and Office (\$9,797 - 1,649 rebate = \$8,148) |                  |                                 | \$8,148                  | \$8,148                     |                              |                            |                            |
| Repave, Slurry and Stripe Parking Lot  |                  |                                 |                          |                             | \$35,200                     |                            |                            |
| Audio/Video Upgrade  |                  |                                 |                          |                             | \$33,420                     |                            |                            |
| Lighting Upgrade for Board Meetings  |                  |                                 |                          |                             | \$17,800                     |                            |                            |
| Auditorium Carpeting   |                  |                                 |                          |                             |                              | \$40,000                   |                            |
| Handball and Pickle Court  |                  |                                 |                          |                             |                              | \$20,000                   |                            |
| Outdoor Exercise Machines  |                  |                                 |                          |                             |                              |                            | \$52,000                   |
| Modular Building (additional office space) TBD                               |                  |                                 |                          |                             |                              |                            |                            |
| <b>RUSH PARK SUBTOTAL</b>  | \$0              | \$0                             | \$8,148                  | \$8,148                     | \$86,420                     | \$60,000                   | \$52,000                   |
| <b>ROSSMOOR WALL</b>   |                  |                                 |                          |                             |                              |                            |                            |
| <b>ROSSMOOR WALL SUBTOTAL</b>  | \$0              | \$0                             | \$0                      | \$0                         | \$0                          | \$0                        | \$0                        |
| <b>GENERAL</b>   |                  |                                 |                          |                             |                              |                            |                            |
| Work Truck (Finance for 4 years)   | \$6,500          | \$6,500                         | \$6,500                  | \$6,500                     | \$6,500                      |                            |                            |
| Electric Cart for Parks  |                  |                                 | \$10,000                 | \$10,008                    |                              |                            |                            |
| Computers and Software Upgrade   |                  |                                 |                          |                             | \$5,000                      |                            |                            |
| <b>GENERAL SUBTOTAL</b>  | \$6,500          | \$6,500                         | \$16,500                 | \$16,508                    | \$11,500                     | \$0                        | \$0                        |
| <b>TOTAL EXPENSES</b>  | \$6,500          | \$6,500                         | \$74,473                 | \$77,437                    | \$146,020                    | \$76,000                   | \$152,000                  |
| <b>ENDING FUND BALANCE</b>   | \$26,196         | \$19,696                        | \$11,723                 | \$8,759                     | \$12,739                     | (\$63,261)                 | (\$215,261)                |

## Rossmoor Community Services District

**Policy**

**No. 3020**

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### **BUDGET PREPARATION, ADOPTION AND REVISION**

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

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

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

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

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

**3020.31 Presentation of Preliminary Budget:** The Budget Committee shall review the Preliminary Budget prepared by the General Manager and make recommended changes. The General Manager shall present the amended Preliminary Budget to the Board at a Board meeting as determined by the adopted Budget Calendar.

**3020.40 Preliminary Budget:** The proposed Preliminary Budget, as reviewed and amended by the Budget Committee, shall be reviewed and may be preliminarily approved by the Board at a Board meeting as determined by the adopted Budget Calendar.

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

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

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

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

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-2**

**Date:** June 6, 2019  
**To:** Budget Committee  
**From:** General Manager Initiated by J.Mendoza/K. Bell  
**Subject:** PROPOSED FY 2019-2020 DISTRICT SALARY PLAN

**RECOMMENDATION:**

It is recommended that the Committee review the Salary Plan which is an integral part of the District's annual budget and make a recommendation of approval to Board for Salary Range adjustments.

**BACKGROUND:**

As part of the development of the annual budget, the General Manager is required to update the Salary Plan. The plan has previously been adjusted utilizing the best available information regarding comparability with like agencies and with available cost of living information.

We have used the CSDA Special District Salary and Benefit Survey, the Robert Half Accounting and Finance Guide and information contained in the Jobs Available Bulletin used by local government agencies to publicize job openings in California.

Due to the current economy and public employee compensation environment, this year, I am recommending an adjustment to salary ranges (for hourly employees) of a 3.4% increase to keep up with the anticipated May and or June Consumer Price Index. The total of this increase for all hourly employees at 3.4% adds just \$16,146 to the annual budget.

**ATTACHMENTS:**

1. Proposed FY 2019-2020 Salary Plan
2. State of California Consumer Price Index April 2019
3. Policy No. 2155 Salary Range

| <b>SALARY PLAN F/Y 2019-2020</b> |                                 |               |   |                                     |                        |               |
|----------------------------------|---------------------------------|---------------|---|-------------------------------------|------------------------|---------------|
| <b>Position</b>                  | <b>2018-2019 Current Salary</b> |               | <b>2018-2019 Midpoint<br/>(Includes 3.4% Increase CPI Over 2018-2019)</b> | <b>2019-2020 Recommended Salary</b> |                        |               |
|                                  | <b>Annually</b>                 | <b>Hourly</b> | <b>Midpoint</b>   | <b>Annually</b>                     | <b>Hourly Increase</b> | <b>Hourly</b> |
| General Manager                  | \$93,600.00                     |               | n/a   | \$75,000.00                         | n/a                    |               |
| Accountant/Bookkeeper            | \$60,475.43                     | \$29.0747     | \$62,531.60   | \$62,531.60                         | \$0.99                 | \$30.06       |
| Administrative Assistant         | \$59,929.99                     | \$28.8125     | \$61,967.61   | \$61,967.61                         | \$0.98                 | \$29.79       |
| General Clerk                    | \$45,225.89                     | \$21.7432     | \$46,763.57   | \$46,763.57                         | \$0.74                 | \$22.48       |
| *Staff Assistant                 | \$21,632.00                     | \$20.0000     | \$22,367.49   | \$22,367.49                         | \$1.51                 | \$21.51       |
| Park Superintendent              | \$56,998.26                     | \$27.4030     | \$58,936.20   | \$58,936.20                         | \$0.93                 | \$28.33       |
| Recreation Superintendent        | \$52,000.00                     | \$25.0000     | \$53,768.00   | \$53,768.00                         | \$0.85                 | \$25.85       |
| Tree Consultant/Maint Asst       | \$41,724.80                     | \$20.0600     | \$43,143.44   | \$43,143.44                         | \$0.68                 | \$20.74       |
| Maintenance Assistant            | \$32,469.63                     | \$15.0100     | \$33,573.60   | \$33,573.60                         | \$1.13                 | \$16.14       |
| *Recreation Leader               | \$16,234.82                     | \$15.0100     | \$16,786.80   | \$16,786.80                         | \$1.13                 | \$16.14       |
| * Asst. Recreation Leader        | \$16,234.82                     | \$15.0100     | \$16,786.80   | \$16,786.80                         | \$1.13                 | \$16.14       |
| Event/Facility Attendant         | n/a                             | \$15.00       |   |                                     | n/a                    | \$15.00       |

\* 1/2 Time 20 hrs per week/1,040 hrs per year

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### Consumer Price Index, Los Angeles area – April 2019

**Area prices were up 1.0 percent over the past month, up 3.3 percent from a year ago**

Prices in the Los Angeles area, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), advanced 1.0 percent in April, the U.S. Bureau of Labor Statistics reported today. (See [table A.](#)) Assistant Commissioner for Regional Operations Richard Holden noted that the April increase was influenced by higher prices for gasoline and shelter. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes may reflect seasonal influences.)

Over the last 12 months, the CPI-U rose 3.3 percent. (See [chart 1](#) and [table A.](#)) Energy prices increased 8.8 percent, largely the result of an increase in the price of gasoline. The index for all items less food and energy increased 3.1 percent over the year. (See [table 1.](#))

**Chart 1. Over-the-year percent change in CPI-U, Los Angeles-Long Beach-Anaheim, CA, April 2016–April 2019**



Source: U.S. Bureau of Labor Statistics.

#### Food

Food prices advanced 0.7 percent for the month of April. (See [table 1.](#)) Prices for food away from home rose 1.0 percent, and prices for food at home rose 0.4 percent for the same period.

Over the year, food prices advanced 2.2 percent. Prices for food away from home increased 5.0 percent since a year ago, but prices for food at home declined 0.4 percent.

#### Energy

The energy index advanced 8.3 percent over the month. The increase was mainly due to higher prices for gasoline (15.0 percent). Prices for electricity rose 0.8 percent, but prices for natural gas service dropped 15.3 percent for the same period.

Energy prices increased 8.8 percent over the year, largely due to higher prices for gasoline (10.8 percent). Prices paid for natural gas service rose 9.8 percent, and prices for electricity increased 3.3 percent during the past year.

#### All items less food and energy

The index for all items less food and energy increased 0.4 percent in April. Higher prices for medical care (0.7 percent) and shelter (0.6 percent) were partially offset by lower prices for household furnishings and operations (-2.1 percent) and other goods and services (-0.4 percent).

#### News Release Information

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Over the year, the index for all items less food and energy increased 3.1 percent. Components contributing to the increase included shelter (4.9 percent) and education and communication (2.2 percent). Partly offsetting the increases was a price decline in apparel (-3.3 percent).

**Table A. Los Angeles-Long Beach-Anaheim, CA, CPI-U 1-month and 12-month percent changes, all items index, not seasonally adjusted**

| Month     | 2015    |          | 2016    |          | 2017    |          | 2018    |          | 2019    |          |
|-----------|---------|----------|---------|----------|---------|----------|---------|----------|---------|----------|
|           | 1-month | 12-month | 1-month | 12-month | 1-month | 12-month | 1-month | 12-month | 1-month | 12-month |
| January   | -0.3    | -0.1     | 0.7     | 3.1      | 0.9     | 2.1      | 0.8     | 3.5      | 0.7     | 3.2      |
| February  | 0.7     | 0.1      | 0.0     | 2.4      | 0.6     | 2.7      | 0.7     | 3.6      | 0.1     | 2.5      |
| March     | 1.0     | 0.5      | 0.3     | 1.7      | 0.3     | 2.7      | 0.4     | 3.8      | 0.6     | 2.7      |
| April     | -0.1    | 0.5      | 0.2     | 2.0      | 0.2     | 2.7      | 0.4     | 4.0      | 1.0     | 3.3      |
| May       | 1.0     | 1.1      | 0.5     | 1.4      | 0.3     | 2.5      | 0.4     | 4.1      |         |          |
| June      | -0.3    | 0.8      | 0.1     | 1.8      | -0.2    | 2.2      | -0.2    | 4.0      |         |          |
| July      | 0.7     | 1.4      | 0.0     | 1.1      | 0.3     | 2.5      | 0.2     | 3.9      |         |          |
| August    | -0.3    | 1.1      | 0.0     | 1.4      | 0.3     | 2.8      | 0.2     | 3.9      |         |          |
| September | -0.4    | 0.7      | 0.2     | 1.9      | 0.4     | 3.1      | 0.5     | 3.9      |         |          |
| October   | 0.2     | 1.0      | 0.4     | 2.2      | 0.4     | 3.1      | 0.5     | 4.1      |         |          |
| November  | 0.0     | 1.6      | -0.4    | 1.8      | 0.1     | 3.6      | -0.3    | 3.6      |         |          |
| December  | -0.1    | 2.0      | 0.0     | 2.0      | 0.0     | 3.6      | -0.3    | 3.2      |         |          |

The May 2019 Consumer Price Index for the Los Angeles-Long Beach-Anaheim area is scheduled to be released on June 12, 2019.

### Consumer Price Index Geographic Revision for 2018

In January 2018, BLS introduced a new geographic area sample for the Consumer Price Index (CPI). As part of the new sample, Los Angeles and Riverside have separate indexes. Additional information on the geographic revision is available at: [www.bls.gov/cpi/additional-resources/geographic-revision-2018.htm](http://www.bls.gov/cpi/additional-resources/geographic-revision-2018.htm).

### Technical Note

The Consumer Price Index (CPI) is a measure of the average change in prices over time in a fixed market basket of goods and services. The Bureau of Labor Statistics publishes CPIs for two population groups: (1) a CPI for All Urban Consumers (CPI-U) which covers approximately 93 percent of the total population and (2) a CPI for Urban Wage Earners and Clerical Workers (CPI-W) which covers 29 percent of the total population. The CPI-U includes, in addition to wage earners and clerical workers, groups such as professional, managerial, and technical workers, the self-employed, short-term workers, the unemployed, and retirees and others not in the labor force.

The CPI is based on prices of food, clothing, shelter, and fuels, transportation fares, charges for doctors' and dentists' services, drugs, and the other goods and services that people buy for day-to-day living. Each month, prices are collected in 75 urban areas across the country from about 5,000 housing units and approximately 22,000 retail establishments--department stores, supermarkets, hospitals, filling stations, and other types of stores and service establishments. All taxes directly associated with the purchase and use of items are included in the index.

The index measures price changes from a designated reference date (1982-84) that equals 100.0. An increase of 16.5 percent, for example, is shown as 116.5. This change can also be expressed in dollars as follows: the price of a base period "market basket" of goods and services in the CPI has risen from \$10 in 1982-84 to \$11.65. For further details see the CPI home page on the Internet at [www.bls.gov/cpi](http://www.bls.gov/cpi) and the BLS Handbook of Methods, Chapter 17, The Consumer Price Index, available on the Internet at [www.bls.gov/opub/hom/homch17\\_a.htm](http://www.bls.gov/opub/hom/homch17_a.htm).

In calculating the index, price changes for the various items in each location are averaged together with weights that represent their importance in the spending of the appropriate population group. Local data are then combined to obtain a U.S. city average. Because the sample size of a local area is smaller, the local area index is subject to substantially more sampling and other measurement error than the national index. In addition, local indexes are not adjusted for seasonal influences. As a result, local area indexes show greater volatility than the national index, although their long-term trends are quite similar. **NOTE: Area indexes do not measure differences in the level of prices between cities; they only measure the average change in prices for each area since the base period.**

The Los Angeles-Long Beach-Anaheim metropolitan area covered in this release is comprised of Los Angeles and Orange Counties in the State of California.

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**Table 1. Consumer Price Index for All Urban Consumers (CPI-U): Indexes and percent changes for selected periods**

**Los Angeles-Long Beach-Anaheim (1982-84=100 unless otherwise noted)**



| Item and Group   | Indexes   |           |           | Percent change from- |           |           |
|--|-----------|-----------|-----------|----------------------|-----------|-----------|
|  | Feb. 2019 | Mar. 2019 | Apr. 2019 | Apr. 2018            | Feb. 2019 | Mar. 2019 |
| <b>Expenditure category</b>  |           |           |           |                      |           |           |
| All items  | 269.608   | 271.311   | 273.945   | 3.3                  | 1.6       | 1.0       |
| All items (1967=100)   | 796.542   | 801.573   | 809.356   | -                    | -         | -         |
| Food and beverages   | 263.133   | 264.112   | 265.788   | 2.2                  | 1.0       | 0.6       |
| Food   | 263.672   | 264.592   | 266.459   | 2.2                  | 1.1       | 0.7       |
| Food at home   | 253.890   | 255.111   | 256.108   | -0.4                 | 0.9       | 0.4       |
| Cereals and bakery products  | 265.333   | 267.027   | 270.934   | 3.3                  | 2.1       | 1.5       |
| Meats, poultry, fish, and eggs   | 276.038   | 274.330   | 278.702   | -0.7                 | 1.0       | 1.6       |
| Dairy and related products   | 246.272   | 246.976   | 243.276   | 0.1                  | -1.2      | -1.5      |
| Fruits and vegetables  | 333.006   | 343.687   | 342.410   | -0.5                 | 2.8       | -0.4      |
| Nonalcoholic beverages and beverage materials <sup>(1)</sup>   | 270.972   | 265.537   | 263.960   | 1.5                  | -2.6      | -0.6      |
| Other food at home   | 195.949   | 197.371   | 198.575   | -3.4                 | 1.3       | 0.6       |
| Food away from home  | 270.343   | 270.937   | 273.686   | 5.0                  | 1.2       | 1.0       |
| Alcoholic beverages  | 239.892   | 241.589   | 240.606   | 1.5                  | 0.3       | -0.4      |
| Housing  | 309.497   | 312.127   | 312.688   | 4.6                  | 1.0       | 0.2       |
| Shelter  | 356.982   | 359.475   | 361.669   | 4.9                  | 1.3       | 0.6       |
| Rent of primary residence <sup>(2)</sup>   | 377.425   | 380.499   | 381.531   | 5.4                  | 1.1       | 0.3       |
| Owners' equiv. rent of residences <sup>(2)(3)</sup>  | 371.743   | 373.265   | 375.066   | 4.8                  | 0.9       | 0.5       |
| Owners' equiv. rent of primary residence <sup>(1)(2)</sup>   | 371.721   | 373.243   | 375.044   | 4.8                  | 0.9       | 0.5       |
| Fuels and utilities  | 325.201   | 329.908   | 321.975   | 3.9                  | -1.0      | -2.4      |
| Household energy   | 278.269   | 284.090   | 274.065   | 4.8                  | -1.5      | -3.5      |
| Energy services <sup>(2)</sup>   | 276.771   | 282.620   | 272.507   | 4.8                  | -1.5      | -3.6      |
| Electricity <sup>(2)</sup>   | 317.998   | 321.116   | 323.613   | 3.3                  | 1.8       | 0.8       |
| Utility (piped) gas service <sup>(2)</sup>   | 229.026   | 241.126   | 204.313   | 9.8                  | -10.8     | -15.3     |
| Household furnishings and operations   | 119.497   | 121.782   | 119.225   | 1.4                  | -0.2      | -2.1      |
| Apparel  | 107.306   | 109.928   | 110.382   | -3.3                 | 2.9       | 0.4       |
| Transportation   | 210.461   | 212.514   | 223.435   | 4.8                  | 6.2       | 5.1       |
| Private transportation   | 207.378   | 209.911   | 219.807   | 4.8                  | 6.0       | 4.7       |
| New and used motor vehicles <sup>(4)</sup>   | 91.772    | 91.803    | 91.923    | -0.2                 | 0.2       | 0.1       |
| New vehicles <sup>(1)</sup>  | 170.073   | 169.506   | 170.106   | 0.2                  | 0.0       | 0.4       |
| Used cars and trucks <sup>(1)</sup>  | 267.527   | 269.606   | 269.228   | 0.1                  | 0.6       | -0.1      |
| Motor fuel   | 256.316   | 267.783   | 307.726   | 10.8                 | 20.1      | 14.9      |
| Gasoline (all types)   | 250.262   | 261.512   | 300.758   | 10.8                 | 20.2      | 15.0      |
| Gasoline, unleaded regular <sup>(4)</sup>  | 250.628   | 261.977   | 301.683   | 10.9                 | 20.4      | 15.2      |
| Gasoline, unleaded midgrade <sup>(4)(5)</sup>  | 241.180   | 252.139   | 288.797   | 11.0                 | 19.7      | 14.5      |
| Gasoline, unleaded premium <sup>(4)</sup>  | 239.351   | 249.632   | 285.205   | 10.4                 | 19.2      | 14.3      |
| Motor vehicle insurance <sup>(1)</sup>   | 774.857   | 774.857   | 774.857   | 3.6                  | 0.0       | 0.0       |
| Medical care   | 482.174   | 478.912   | 482.458   | 0.9                  | 0.1       | 0.7       |
| Recreation <sup>(6)</sup>  | 105.914   | 105.446   | 105.404   | 1.3                  | -0.5      | 0.0       |
| Education and communication <sup>(6)</sup>   | 146.560   | 146.326   | 146.969   | 2.2                  | 0.3       | 0.4       |
| Tuition, other school fees, and child care <sup>(1)</sup>  | 1,893.391 | 1,893.391 | 1,893.391 | 6.6                  | 0.0       | 0.0       |
| Other goods and services   | 435.395   | 438.268   | 436.530   | 1.9                  | 0.3       | -0.4      |
| <b>Commodity and service group</b>   |           |           |           |                      |           |           |
| All items  | 269.608   | 271.311   | 273.945   | 3.3                  | 1.6       | 1.0       |
| Commodities  | 180.663   | 182.634   | 186.418   | 1.8                  | 3.2       | 2.1       |
| Commodities less food & beverages  | 137.885   | 140.105   | 144.444   | 1.5                  | 4.8       | 3.1       |
| Nondurables less food & beverages  | 184.882   | 190.025   | 199.474   | 2.4                  | 7.9       | 5.0       |
| Durables   | 92.194    | 91.869    | 91.741    | -0.2                 | -0.5      | -0.1      |
| Services   | 348.755   | 350.227   | 351.856   | 4.1                  | 0.9       | 0.5       |
| <b>Special aggregate indexes</b>   |           |           |           |                      |           |           |
| All items less medical care  | 260.322   | 262.204   | 264.792   | 3.5                  | 1.7       | 1.0       |
| All items less shelter   | 231.196   | 232.548   | 235.395   | 2.3                  | 1.8       | 1.2       |
| <b>Footnotes</b>   |           |           |           |                      |           |           |
| (1) Indexes on a December 1977=100 base.   |           |           |           |                      |           |           |
| (2) This index series was calculated using a Laspeyres estimator. All other item stratum index series were calculated using a geometric means estimator. |           |           |           |                      |           |           |
| (3) Indexes on a December 1982=100 base.   |           |           |           |                      |           |           |
| (4) Special index based on a substantially smaller sample.   |           |           |           |                      |           |           |
| (5) Indexes on a December 1993=100 base.   |           |           |           |                      |           |           |
| (6) Indexes on a December 1997=100 base.   |           |           |           |                      |           |           |
| - Data not available   |           |           |           |                      |           |           |
| NOTE: Index applies to a month as a whole, not to any specific date.   |           |           |           |                      |           |           |



| Item and Group                               | Indexes   |           |           | Percent change from- |           |           |
|--|-----------|-----------|-----------|----------------------|-----------|-----------|
|  | Feb. 2019 | Mar. 2019 | Apr. 2019 | Apr. 2018            | Feb. 2019 | Mar. 2019 |
| Commodities less food                        | 142.287   | 144.522   | 148.777   | 1.5                  | 4.6       | 2.9       |
| Nondurables                                  | 225.033   | 228.388   | 234.497   | 2.3                  | 4.2       | 2.7       |
| Nondurables less food                        | 190.401   | 195.428   | 204.438   | 2.4                  | 7.4       | 4.6       |
| Services less rent of shelter <sup>(3)</sup> | 346.278   | 346.301   | 347.142   | 2.8                  | 0.2       | 0.2       |
| Services less medical care services          | 336.890   | 338.536   | 340.005   | 4.3                  | 0.9       | 0.4       |
| Energy                                       | 265.805   | 275.385   | 298.187   | 8.8                  | 12.2      | 8.3       |
| All items less energy                        | 271.996   | 273.189   | 274.505   | 3.0                  | 0.9       | 0.5       |
| All items less food and energy               | 273.716   | 274.954   | 276.185   | 3.1                  | 0.9       | 0.4       |

**Footnotes**  
 (1) Indexes on a December 1977=100 base.  
 (2) This index series was calculated using a Laspeyres estimator. All other item stratum index series were calculated using a geometric means estimator.  
 (3) Indexes on a December 1982=100 base.  
 (4) Special index based on a substantially smaller sample.  
 (5) Indexes on a December 1993=100 base.  
 (6) Indexes on a December 1997=100 base.

- Data not available  
 NOTE: Index applies to a month as a whole, not to any specific date.

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Rossmoor Community Services District

**Policy**

**No. 2155**

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**ANNUAL SETTING OF COMPENSATION RANGES**

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- 2155.10** Salary: Salary shall be reviewed annually as a part of preparation and adoption of the Final Budget by the Board.
- 2155.11** Salary Ranges: Ranges of compensation shall be established for all regular employee classifications. Salary ranges shall be reviewed annually based upon a salary comparison of similar classifications for special districts or other comparable source of salary data as determined by the General Manager.
- 2155.12** Salary Mid-point: Salary ranges are established @ 80% and 120% of the mid-point or average of the ranges as determined from the salary comparison study.
- 2155.13** Salary Setting: Actual salary for an employee shall be based upon qualifications, previous salary history and be within the approved salary range. Beginning salary for a new employee will be below mid-point of the salary range except in extraordinary situations, as determined by the General Manager to be in the best interest of the District.
- 2155.20** District Employee Salary Plan: The Preliminary and Final Budget shall contain a salary plan which calls out the Position, Current Salary, Survey Average and Salary Range for each regular employee classification. Temporary or on-call classifications shall only require an hourly rate. The Salary Plan may contain recommended adjustments as deemed appropriate by the General Manager based on a salary survey or other market conditions.

Adopted: May 12, 2009

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-3**

**Date:** June 6, 2019  
**To:** Budget Committee  
**From:** General Manager Initiated by J.Mendoza/K. Bell  
**Subject:** Hiring Part-Time Employee to Monitor Parks During Daylight Saving Time

**RECOMMENDATION:**

It is recommended that the Committee discuss adding a part-time seasonal employee position during daylight saving time and make a recommendation to the Board.

**BACKGROUND:**

As use of the District parks increase, a request for a part-time seasonal employee position is made. This position would be utilized during daylight saving time months only, approximately April through September, to monitor and service the parks after hours and on holidays.

The holiday schedule would save the overtime pay from our full time employees. This would be a \$2,160 savings in overtime charges.

On other days beside the holidays, it would be a four hour per day position (from 4:00 p.m. – 8:00 p.m.) at \$15.00 per hour. The additional cost would be \$15.00 X 4 hours X 7 days per week X 24 weeks (6 months) = \$10,080 approximately. With a saving of \$2,160 in overtime savings, the total cost is \$7,020.

This position greatly enhances services and maintenance to our residents and parks.

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-4**

**Date:** June 6, 2019  
**To:** Budget Committee  
**From:** General Manager Initiated by J.Mendoza/K. Bell  
**Subject:** Employee 401k Deferred Compensation Matching Fund Plan

**RECOMMENDATION:**

The Budget Committee will discuss the addition of an 401k Deferred Compensation Matching Fund Plan through ADP and make a recommendation to the Board.

**BACKGROUND:**

In the past, Rossmoor Community Services District offered a 457 Plan through Nationwide for the employees. This plan has been inactive for approximately 10 years.

The District's current payroll service, ADP, has an automatic plan for employees that would directly deduct a requested amount and deposit in a deferred saving account. This has been requested from employees and would be at minimal cost to the District.

The FY 2019-2020 Preliminary Budget shows approximately \$47,000 less on salary, benefits, and outside consulting than FY 2018-2019. This has been achieved by changes made in management and outside consulting. Part of this saving could be used to match the employees savings up to 4%. This year, the hourly employees' total payroll will be approximately \$415,000. The District's total cost at 4% would only be \$16,600. And that would be if all employees took full advantage and invested the maximum.

This added benefit would improve employee morale and employee retention.

One stipulation to this added benefit would be if the District's reserve drop below \$500,000, the 4% match from the District would be suspended until reserves increase.