



AGENDA

ROSSMOOR COMMUNITY SERVICES DISTRICT

BUDGET COMMITTEE MEETING

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

**Thursday, January 23, 2025
7:00 p.m.**

A. ORGANIZATION

1. CALL TO ORDER: 7:00 p.m.
2. ROLL CALL: Directors Remnet and 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. Speakers are limited to three (3) minutes per item with nine (9) minutes cumulative for the entire meeting.

C. REGULAR CALENDAR

1. DISCUSSION REGARDING FY 2024-2025 MID-YEAR ADJUSTMENTS

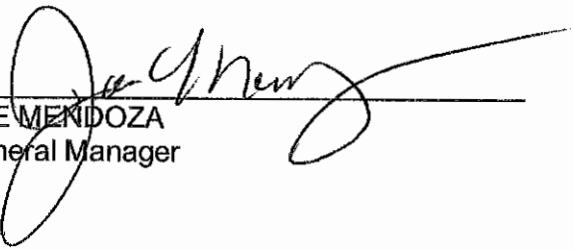
D. ADJOURNMENT



CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the January 23, 2025, 7:00 p.m. Budget Committee of the Board of Directors of the Rossmoor Community Services District was posted at least 24 hours prior to the time of the meeting.

ATTEST:



JOE MENDOZA
General Manager

Date 1/17/2025

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-1

Date: January 23, 2025

To: Budget Committee
Mary Ann Remnet, Chair
Tony DeMarco

From: General Manager Joe Mendoza
Accounting Consultant Michael Matsumoto

Subject: DISCUSSION REGARDING FY 2024-2025 MID-YEAR ADJUSTMENTS

RECOMMENDATIONS

It is recommended that the Budget Committee:

1. Approve the proposed adjustments to the current budget.
2. Allocate funds for the unforeseen expenses outlined in this report.

BACKGROUND

In accordance with Policy No. 3020.100, this Mid-Year Budget Adjustment Report evaluates the district's financial performance and proposes adjustments for the current fiscal year.

The budget committee is tasked with reviewing these adjustments in preparation for the February Board meeting, during which the General Manager and Accountant will present recommendations for Board approval.

INFORMATION

Key highlights:

- The current budget is on target, with projections reflecting a net surplus of \$76,360 after adjustments.
- Reserves are projected at approximately 90%, maintaining the District's strong financial position.
- Proposed budget adjustments are minimal and address:
 - Increased costs for medical insurance coverage.
 - Repairs resulting from vandalism.
 - Expenses for enhanced community events.
 - Unforeseen irrigation repairs at district facilities.

FINDINGS

The District's fiscal health remains strong. The proposed changes address critical needs such as insurance costs, repairs, and program enhancements while maintaining alignment with the district's financial and service goals.

ATTACHMENTS

1. FY 2024-2025 Approved Budget
2. Most Current Revenue/Expenditure Report (November 2024)
3. Mid-Year Budget Adjustments FY 2024-2025
4. Policy 3020

**Rossmoor Community Services District
Approved Budget
Summary
For the Fiscal Year 2024-2025**

	FY 22-23 Actual	2023-2024		2024-2025	
		Original Budget	Amended Budget	12-Month Projected Estimates to Close	Approved Budget
Revenues:					
Property taxes	\$ 1,244,715	\$ 1,333,100	\$ 1,333,100	\$ 1,294,400	\$ 1,339,800
Street light assessments	435,119	404,300	404,300	452,500	468,300
Interest on investments	7,514	30,000	30,000	30,000	30,000
From Other Governmental Agencies (*)	158,222	136,000	136,000	123,900	140,000
Permit and Rental Fees	193,870	214,300	187,300	187,300	187,300
Miscellaneous	49,494	35,000	35,000	35,000	35,000
Total Revenues	2,088,934	2,152,700	2,125,700	2,123,100	2,200,400
Expenditures:					
Administrative	992,215	1,224,390	1,233,260	1,233,210	1,286,730
Recreation	79,584	63,000	63,000	63,000	68,650
Rossmoor Park	169,181	209,250	220,645	180,650	198,290
Montecito Center	31,909	13,450	13,450	13,450	13,910
Rush Park	154,078	193,070	193,070	203,070	132,400
Street Lighting	110,641	113,100	113,100	115,000	120,800
Street Sweeping	75,269	83,100	83,100	86,000	81,360
Parkway Tree	171,028	189,010	189,010	189,010	194,650
Mini-Parks and Median	13,098	15,190	15,190	15,190	15,700
Total Expenditures	1,797,003	2,103,560	2,123,825	2,098,580	2,112,490
Changes In Fund Balance	291,931	49,140	1,875	24,520	\$ 87,910
Fund Balance:					
Beginning of Period	1,417,511	1,709,442	1,709,442	1,709,442	
End of Period	\$ 1,709,442	\$ 1,758,582	\$ 1,711,317	\$ 1,733,962	
(*) From Other Governmental Agencies					
Prop 68 Grant	79,766	56,000	56,000	44,000	60,000
County Street Sweeping	78,456	80,000	80,000	79,900	80,000
Total From Other Governmental Agencies	158,222	136,000	136,000	123,900	140,000

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

Expenditures for Prop 68 are coded in 10-5030-6005 and 10-5050-6005, and is budgeted \$60,000 for FY2024-2025.

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

Black Mountain	Description	FY 22-23 Actual	2023-2024		12-Month Projected Estimates to Close	2024-2025 Approved Budget
			Original Budget	Amended Budget		
Property Taxes						
10-3001	Current secured property tax	\$ 1,130,774	\$ 1,242,000	\$ 1,242,000	\$ 1,176,000	\$ 1,217,200
10-3002	Current unsecured property tax	33,487	36,900	36,900	34,800	36,000
10-3003	Prior secured property tax	6,992	15,200	15,200	7,300	7,600
10-3004	Prior unsecured property tax	692	3,300	3,300	700	700
10-3005	Delinquent property taxes	2,343	1,100	1,100	2,400	2,500
10-3006	Current supplemental assessment	38,164	19,600	19,600	39,700	41,100
10-3007	Prior supplemental assessment	8,215	-	-	8,500	8,800
10-3008	Public utility	18,978	10,900	10,900	19,700	20,400
10-3009	State-Homeowners Prop. Tax Relief	5,070	4,100	4,100	5,300	5,500
Total property taxes		1,244,715	1,333,100	1,333,100	1,294,400	1,339,800
Street Light Assessment						
10-3101	Street light assessment	435,119	404,300	404,300	452,500	468,300
Interest on Investments						
10-3201	Interest	7,514	30,000	30,000	30,000	30,000
From Other Governmental Agencies						
10-3301	Prop 68 Grant Funding*	79,766	56,000	56,000	44,000	60,000
10-3302	Senior Meal Gap Program	-	-	-	-	-
10-3303	FEMA Grant - COVID 19	-	-	-	-	-
10-3304	County-Street Sweep Reimbursement *	76,456	80,000	80,000	79,900	80,000
Total other governmental agencies		156,222	136,000	136,000	123,900	140,000
Permit and Rental Fees						
* 10-3401	Tennis Court Reservations	18,025	41,000	21,000	21,000	21,000
10-3402	Tennis Instructor Private Lessons	25,053	38,000	18,000	18,000	16,000
10-3403	Basketball Court Reservations	632	-	-	-	-
10-3404	Sand Volleyball Court Reservations	-	-	-	-	-
10-3405	Rossmoor Park Ball Field Reservations	15,439	12,500	12,500	12,500	12,500
10-3408	Rush Park Ball Field Reservations	7,024	12,500	12,500	12,500	12,500
10-3407	Pickleball Court Reservations	-	-	12,000	12,000	12,000
10-3408	Pickleball Instructor Private Lessons	-	-	3,000	3,000	3,000
10-3411	Signature Wall Banner Rental	380	300	300	300	300
10-3421	Tree Trim Permit	2,516	5,000	5,000	5,000	5,000
10-3422	Tree Violation Fines	600	-	-	-	-
10-3431	Rossmoor Building Rental	5,410	2,500	2,500	2,500	2,500
10-3432	Rossmoor Park Picnic Site	3,061	2,500	2,500	2,500	2,500
10-3433	Rossmoor Park Horseshoe Rentals	-	-	-	-	-
10-3441	Montecito Building Rental	30,447	25,000	25,000	25,000	25,000
10-3451	Rush Building Rental	75,705	67,000	67,000	67,000	67,000
10-3452	Rush Park Picnic Site	8,959	7,000	7,000	7,000	7,000
10-3453	Rush Park Kitchen	619	1,000	1,000	1,000	1,000
Total permit and rental fees		193,870	214,300	187,300	187,300	187,300
Miscellaneous Revenues						
10-3501	Miscellaneous	15,716	10,000	10,000	10,000	10,000
10-3502	Sponsorship	33,778	25,000	25,000	25,000	25,000
Total miscellaneous revenues		49,494	35,000	35,000	35,000	35,000
Total revenues		\$ 2,088,934	\$ 2,162,700	\$ 2,125,700	\$ 2,123,100	\$ 2,200,400

Prop 68 grant of \$104,000 is for CIP -- 1) Rush Park Aut Carpet (in #5050) in 23/24 and 2) Rossmoor Park Picnic Shelters (in #5030) in 24/25 (unsure if the Picnic Shelters can be completed during 23-24).

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

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

Black Mountain	Description	FY 22-23 Actual	2023-2024		12-Month Projected Estimates to Close	2024-2025 Approved Budget
			Original Budget	Amended Budget		
Salaries and Benefits						
10-5010-4000	Board of Directors' Compensation	\$ 8,450	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
10-5010-4002	Part-time	53,556	82,100	82,100	82,100	82,900
10-5010-4003	Overtime	10,654	10,500	12,000	12,000	12,360
10-5010-4005	Event Attendant	-	-	-	-	-
10-5010-4006	Salaries - Administrative	214,231	255,800	257,500	257,500	262,600
10-5010-4007	Mileage Reimbursement	1,952	2,100	2,100	2,100	2,160
10-5010-4008	Salaries - Parks and Recreation	161,571	166,100	167,500	167,500	175,300
10-5010-4009	Salaries - Tree	55,332	59,700	59,700	59,700	61,400
10-5010-4010	Workers' Compensation Insurance	68,755	15,000	15,000	12,000	11,500
10-5010-4011	Medical Insurance	75,705	84,000	84,000	87,400	99,780
10-5010-4015	Payroll Taxes	43,543	56,390	56,390	56,390	58,080
10-5010-4019	Deferred Compensation Match - NEW	-	-	-	-	10,900
Total salaries and benefits		693,749	742,690	747,290	747,690	787,980
Operations and Maintenances						
10-5010-5002	Insurance - Liability	2,174	41,000	41,000	41,000	48,700
10-5010-5004	Membership & Dues	8,928	9,980	10,500	10,500	10,820
10-5010-5006	Travel & Meetings	2,078	2,630	2,630	2,630	2,710
10-5010-5007	Televised Meeting Costs	15,905	23,100	23,100	23,100	23,790
10-5010-5008	Gasoline	3,283	5,250	5,250	5,250	5,410
10-5010-5010	Publications & Legal Notice	8,227	7,880	7,880	7,880	8,120
10-5010-5012	Printing	4,373	4,200	4,200	4,200	4,330
10-5010-5014	Postage	530	2,100	2,100	2,100	2,160
10-5010-5016	Office & Meeting Supplies	15,579	15,750	15,750	15,750	16,220
10-5010-5018	Janitorial Supplies	-	20,790	20,790	20,790	21,410
10-5010-5020	Telephone	12,197	10,500	10,500	10,500	10,820
10-5010-5021	Computer/Email/Server Costs	6,529	5,250	9,000	9,000	9,270
10-5010-5030	Vehicle Maintenance	4,739	10,500	10,500	10,500	10,820
10-5010-5032	Buildings & Grounds-Maintenance	-	85,050	85,050	85,050	87,600
10-5010-5045	Miscellaneous Expenditures	21,915	21,000	21,000	21,000	21,630
10-5010-5046	Bank Service Charges	2,953	4,200	4,200	4,200	4,330
10-5010-5050	Elections	12,802	-	-	-	13,820
Total operations and maintenance		122,212	269,180	273,450	273,450	301,960
Contract Services						
10-5010-5610	Legal Services	32,493	65,520	65,520	65,520	45,000
10-5010-5615	Financial Audit - Consulting	18,750	19,950	19,950	19,950	20,550
10-5010-5620	Outsourced Financial Consultant	68,969	72,450	72,450	72,000	74,160
10-5010-5670	Other Professional Services	46,518	42,000	42,000	42,000	44,100
Total Contract Services		166,730	199,920	199,920	199,470	183,810
Capital Expenditures						
10-5010-8010	Equipment	1,821	2,100	2,100	2,100	2,160
10-5010-8025	Software	7,703	10,500	10,500	10,500	10,820
Total Capital Expenditures		9,524	12,600	12,600	12,600	12,980
Total Expenditures		\$ 992,215	\$ 1,224,390	\$ 1,233,260	\$ 1,233,210	\$ 1,286,730

* assuming 3% increase on Salaries

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

Black Mountain	Description	FY 22-23 Actual	2023-2024		12-Month Projected Estimates to Close	2024-2025 Approved Budget
			Original Budget	Amended Budget		
Operations and Maintenances						
10-5020-5017	Community Events	\$ 79,584	\$ 63,000	\$ 63,000	\$ 63,000	\$ 68,650
Total operations and maintenance		<u>79,584</u>	<u>63,000</u>	<u>63,000</u>	<u>63,000</u>	<u>68,650</u>
Total Expenditures		<u>\$ 79,584</u>	<u>\$ 63,000</u>	<u>\$ 63,000</u>	<u>\$ 63,000</u>	<u>\$ 68,650</u>

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

Black Mountain	Description	FY 22-23 Actual	2023-2024		12-Month Projected Estimates to Close	2024-2025 Approved Budget
			Original Budget	Amended Budget		
Operations and Maintenances						
10-5030-5018	Janitorial Supplies	\$ 5,164	\$ -	\$ -	\$ -	\$ -
10-5030-5022	Utilities	12,418	13,130	13,130	13,130	13,520
10-5030-5023	Water	38,973	63,000	63,000	63,000	64,890
10-5030-5025	Secured Property Tax	1,059	1,260	1,260	1,260	1,300
10-5030-5030	Vehicle Maintenance	855	-	-	-	-
10-5030-5032	Buildings & Grounds-Maintenance	30,843	-	-	-	-
10-5030-5034	Alarm Systems/Security	492	1,050	1,050	1,050	1,080
10-5030-5045	Miscellaneous Expenditures	5,110	4,730	4,730	4,730	4,870
10-5030-5051	Equipment Rental	4,853	530	530	530	550
10-5030-5052	Minor Facility Repairs/Tools	935	1,050	1,050	1,050	1,080
Total operations and maintenance		100,702	84,750	84,750	84,750	87,290
Contract Services						
10-5030-5655	Landscape Maintenance/Janitorial Services	32,038	34,500	34,500	34,500	36,000
Total Contract Services		32,038	34,500	34,500	34,500	36,000
Capital Expenditures						
10-5030-6005	Buildings and improvements	36,441	90,000	101,395	61,400	75,000
Total Capital Expenditures		36,441	90,000	101,395	61,400	75,000
Total Expenditures		\$ 169,181	\$ 209,250	\$ 220,645	\$ 180,650	\$ 198,290
Capital expenditures breakdown:						
	Picnic Shelter - Rossmoor Park (Grant) (1)		40,000	40,000	-	75,000
	Resurface basketball and tennis courts		50,000	61,395	61,400	-
			90,000	101,395	61,400	75,000

(1) For the Rossmoor Picnic Shelters, the project is rebudgeted in 24/25 for the full remaining Prop 68 Grant. If the project is done in 23/24, the budget in 24/25 will be reduced or eliminated for 23/24 expenditures.

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

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

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

Black Mountain	Description	FY 22-23 Actual	2023-2024		12-Month Projected Estimates to Close	2024-2025 Approved Budget
			Original Budget	Amended Budget		
Operations and Maintenances						
10-5040-5018	Janitorial Supplies	\$ 6,596	\$ -	\$ -	\$ -	\$ -
10-5040-5022	Utilities	2,232	2,100	2,100	2,100	2,160
10-5040-5023	Water	3,262	4,730	4,730	4,730	4,870
10-5040-5025	Secured Property Tax	889	1,050	1,050	1,050	1,080
10-5040-5030	Vehicle Maintenance	749	-	-	-	-
10-5040-5032	Buildings & Grounds-Maintenance	10,614	-	-	-	-
10-5040-5034	Alarm Systems/Security	645	680	680	680	700
10-5040-5045	Miscellaneous Expenditures	496	530	530	530	550
10-5040-5062	Minor Facility Repairs/Tools	-	530	530	530	550
Total operations and maintenance		25,483	9,620	9,620	9,620	9,910
Contract Services						
10-5040-5655	Landscape Maintenance/Janitorial Services	6,426	3,830	3,830	3,830	4,000
Total Contract Services		6,426	3,830	3,830	3,830	4,000
Total Expenditures		\$ 31,909	\$ 13,450	\$ 13,450	\$ 13,450	\$ 13,910

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

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

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

Black Mountain	Description	FY 22-23 Actual	2023-2024		12-Month Projected Estimates to Close	2024-2025 Approved Budget
			Original Budget	Amended Budget		
Operations and Maintenance						
10-5050-5018	Janitorial Supplies	\$ 6,396	\$ -	\$ -	\$ -	\$ -
10-5050-5022	Utilities	30,305	33,180	33,180	33,180	34,180
10-5050-5023	Water	28,990	52,500	52,500	52,500	54,080
10-5050-5025	Secured Property Tax	4,053	4,410	4,410	4,410	4,540
10-5050-5030	Vehicle Maintenance	1,601	-	-	-	-
10-5050-5032	Buildings & Grounds-Maintenance	39,317	-	-	-	-
10-5050-5034	Alarm Systems/Security	492	840	840	840	870
10-5050-5045	Miscellaneous Expenditures	994	530	530	530	550
10-5050-5051	Equipment Rental	-	1,580	1,580	1,580	1,630
10-5050-5062	Minor Facility Repairs/Tools	-	530	530	530	550
Total operations and maintenance		112,148	93,570	93,570	93,570	96,400
Contract Services						
10-50-5655	Landscape Maintenance/Janitorial Services	29,563	34,500	34,500	34,500	36,000
Total Contract Services		29,563	34,500	34,500	34,500	36,000
Capital Expenditures						
10-50-6005	Building and Improvements	5,127	65,000	65,000	75,000	-
10-50-6010	Equipment	7,240	-	-	-	-
Total Capital Expenditures		12,367	65,000	65,000	75,000	-
Total Expenditures		\$ 154,078	\$ 193,070	\$ 193,070	\$ 203,070	\$ 132,400

Capital expenditures breakdown:

Flooring for the Auditorium (Grant)	30,000	30,000	55,000	-
Rush Park Auditorium roof repair	35,000	35,000	20,000	-
	65,000	65,000	75,000	-

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

Allocation:

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

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

Black Mountain	Description	FY 22-23 Actual	2023-2024		12-Month Projected Estimates to Close	2024-2025 Approved Budget
			Original Budget	Amended Budget		
Contract Services						
10-5060-5650	Street Lighting and Maintenance	\$ 110,641	\$ 113,100	\$ 113,100	\$ 115,000	\$ 120,800
Total Contract Services		<u>110,641</u>	<u>113,100</u>	<u>113,100</u>	<u>115,000</u>	<u>120,800</u>
Total Expenditures		<u>\$ 110,641</u>	<u>\$ 113,100</u>	<u>\$ 113,100</u>	<u>\$ 115,000</u>	<u>\$ 120,800</u>

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

	Black Mountain	Description	FY 22-23 Actual	2023-2024		12-Month Projected Estimates to Close	2024-2025 Approved Budget
				Original Budget	Amended Budget		
Contract Services							
	10-5070-5642	Street Sweeping	\$ 75,269	\$ 83,100	\$ 83,100	\$ 86,000	\$ 81,360
Total Contract Services			<u>75,269</u>	<u>83,100</u>	<u>83,100</u>	<u>86,000</u>	<u>81,360</u>
Total expenditures			<u>\$ 75,269</u>	<u>\$ 83,100</u>	<u>\$ 83,100</u>	<u>\$ 86,000</u>	<u>\$ 81,360</u>

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

Black Mountain	Description	FY 22-23 Actual	2023-2024		12-Month Projected Estimates to Close	2024-2025 Approved Budget
			Original Budget	Amended Budget		
Operations and Maintenances						
10-5080-5017	Community Events	\$ 1,300	\$ 1,580	\$ 1,580	\$ 1,580	\$ 1,630
Total operations and maintenance		<u>1,300</u>	<u>1,580</u>	<u>1,580</u>	<u>1,580</u>	<u>1,630</u>
Contract Services						
10-5080-5656	Tree Trimming	125,989	137,030	137,030	137,030	141,110
10-5080-5660	Tree Removal	4,414	3,150	3,150	3,150	3,240
Total Contract Services		<u>130,403</u>	<u>140,180</u>	<u>140,180</u>	<u>140,180</u>	<u>144,350</u>
Capital Expenditures						
10-5080-6015	Trees	39,325	47,250	47,250	47,250	48,670
Total capital expenditures		<u>39,325</u>	<u>47,250</u>	<u>47,250</u>	<u>47,250</u>	<u>48,670</u>
Total expenditures		<u>\$ 171,028</u>	<u>\$ 189,010</u>	<u>\$ 189,010</u>	<u>\$ 189,010</u>	<u>\$ 194,660</u>

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

Black Mountain	Description	FY 22-23 Actual	2023-2024		12-Month Projected Estimates to Close	2024-2025 Approved Budget
			Original Budget	Amended Budget		
Operations and Maintenances						
10-5090-5022	Utilities	\$ 249	\$ 530	\$ 530	\$ 530	\$ 550
10-5090-5023	Water	8,885	10,500	10,500	10,500	10,820
10-5090-5032	Buildings & Grounds-Maintenance	1,147	-	-	-	-
10-5090-5045	Miscellaneous Expenditures	-	110	110	110	110
10-5090-5051	Equipment Rental	-	110	110	110	110
10-5090-5052	Minor Facility Repairs/Tools	-	110	110	110	110
Total operations and maintenance		10,281	11,360	11,360	11,360	11,700
Contract Services						
10-5090-5655	Landscape Maintenance/Janitorial Services	2,762	3,830	3,830	3,830	4,000
Total Contract Services		2,762	3,830	3,830	3,830	4,000
Capital Expenditures						
10-5090-6005	Building and Improvements	55	-	-	-	-
Total capital expenditures		55	-	-	-	-
Total expenditures		\$ 13,098	\$ 15,190	\$ 15,190	\$ 15,180	\$ 15,700

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

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

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

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

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

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

Totals	\$ 567,906.82				\$ 582,169.02	Difference	\$ 14,262.20
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ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 11 / 24

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Report ID: B110C

Fund	Account	Received			Revenue	
		Current Month	Received YTD	Estimated Revenue	To Be Received	% Received
10 General Fund						
3000 Property Tax						
3001	Current Secure Property Tax	238,858.05	238,858.05	1,217,200.00	978,341.95	20 %
3002	Current Unsecured Prop Tax	0.00	21,436.64	36,000.00	14,563.36	60 %
3003	Prior Secured property Tax	1,160.44	5,324.72	7,600.00	2,275.28	70 %
3004	Prior Unsecured Property Tax	0.00	0.00	700.00	700.00	0 %
3005	Delinquent Propert Taxes	255.76	946.07	2,500.00	1,553.93	38 %
3006	Current Supplemental Assessment	2,314.85	5,706.03	41,100.00	35,393.97	14 %
3007	Prior supplemental assessment	0.00	0.00	8,800.00	8,800.00	0 %
3008	Public Utility Tax	0.00	0.00	20,400.00	20,400.00	0 %
3009	State Homeowners prop. Tax Relief	0.00	0.00	5,500.00	5,500.00	0 %
	Account Group Total:	242,589.10	272,271.51	1,339,800.00	1,067,528.49	20 %
3100						
3101	Street Light assessments	84,285.61	94,603.17	468,300.00	373,696.83	20 %
	Account Group Total:	84,285.61	94,603.17	468,300.00	373,696.83	20 %
3200						
3201	Interest on Investments	0.00	17,806.38	30,000.00	12,193.62	59 %
	Account Group Total:	0.00	17,806.38	30,000.00	12,193.62	59 %
3300 INTERGOVERNMENTAL REVENUE						
3301	Prop 68 Grant Funding	0.00	0.00	60,000.00	60,000.00	0 %
3304	County street sweep reimbursement	0.00	0.00	80,000.00	80,000.00	0 %
	Account Group Total:	0.00	0.00	140,000.00	140,000.00	0 %
3400 RENTAL & PERMITS						
3401	Tennis Courts Reservations	2,062.00	11,096.00	21,000.00	9,904.00	53 %
3402	Tennis Instructor Private Lessons	2,623.50	9,685.50	16,000.00	6,314.50	61 %
3403	Basketball Court Reservations	-17.00	592.50	0.00	-592.50	%
3404	Sand Volleyball Court Reservations	0.00	87.50	0.00	-87.50	%
3405	Rossmoor Park Ball Field Reservations	167.34	6,638.21	12,500.00	5,861.79	53 %
3406	Rush Park Ball field reservations	342.00	4,492.75	12,500.00	8,007.25	36 %
3407	Pickleball Reservation	5,965.00	24,220.00	12,000.00	-12,220.00	202 %
3408	Pickleball Instructor Private Lessons	165.00	313.50	3,000.00	2,686.50	10 %
3411	Signature Wall Banner Rental	0.00	167.00	300.00	133.00	56 %
3421	Tree Revenue	0.00	1,905.50	5,000.00	3,094.50	38 %
3422	Tree Violation Fines	0.00	900.00	0.00	-900.00	%
3431	Rossmoor Building Rental	0.00	756.00	2,500.00	1,744.00	30 %
3432	Rossmoor Park Picinic Site	110.25	1,671.38	2,500.00	828.62	67 %
3441	Montecito Building Rental	1,457.50	15,967.50	25,000.00	9,032.50	64 %
3451	Rush Building Rental	3,694.25	26,722.51	67,000.00	40,277.49	40 %
3452	Rush Park Picnic Site	399.00	3,204.75	7,000.00	3,795.25	46 %
3453	Rush Park Kitchen	0.00	589.39	1,000.00	410.61	59 %
	Account Group Total:	16,968.84	109,009.99	187,300.00	78,290.01	58 %
3500						
3501	MISC REVENUE	125.00	1,126.59	10,000.00	8,873.41	11 %
3502	Sponsorships	7,750.00	19,250.00	25,000.00	5,750.00	77 %
	Account Group Total:	7,875.00	20,376.59	35,000.00	14,623.41	58 %

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ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 11 / 24

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Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
	Fund Total:	351,718.55	514,067.64	2,200,400.00	1,686,332.36	23 %
	Grand Total:	351,718.55	514,067.64	2,200,400.00	1,686,332.36	23 %

ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 11 / 24

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund							
5000							
5010 Administration							
4000	Board of Directors Compensatn	600.00	3,900.00	11,000.00	11,000.00	7,100.00	35%
4002	Salaries - Part-time	5,096.78	27,731.05	82,900.00	82,900.00	55,168.95	33%
4003	Overtime	1,139.74	7,093.15	12,360.00	12,360.00	5,266.85	57%
4006	SALARIES - ADMINISTRATION	20,363.31	101,968.28	262,600.00	262,600.00	160,631.72	39%
4007	VEHICLE ALLOWANCE (MILEAGE	105.19	978.52	2,160.00	2,160.00	1,181.48	45%
4008	SALARIES - PARK AND RECREATION	14,150.42	74,090.18	175,300.00	175,300.00	101,209.82	42%
4009	SALARIES - Park /TREE MAINTENANCE	4,962.72	25,995.21	61,400.00	61,400.00	35,404.79	42%
4010	Workers Compensation Insurance	0.00	10,500.00	11,500.00	11,500.00	1,000.00	91%
4011	Medical Insurance	8,111.96	48,671.76	99,780.00	99,780.00	51,108.24	49%
4015	Federal Payroll Tax -FICA	3,574.71	18,649.61	58,080.00	58,080.00	39,430.39	32%
4019	Deferred Comp - ER Match	0.00	0.00	10,900.00	10,900.00	10,900.00	0%
5002	Insurance - Liability	0.00	49,059.00	48,700.00	48,700.00	-359.00	101%
5004	Memberships and Dues	0.00	10,070.22	10,820.00	10,820.00	749.78	93%
5006	Travel & Meetings	0.00	2,357.51	2,710.00	2,710.00	352.49	87%
5007	Televised Meeting Costs	1,047.40	6,205.88	23,790.00	23,790.00	17,584.12	26%
5008	Gasoline	0.00	1,527.00	5,410.00	5,410.00	3,883.00	28%
5010	Publications & Legal Notices	2,135.00	2,978.75	8,120.00	8,120.00	5,141.25	37%
5012	Printing	0.00	896.58	4,330.00	4,330.00	3,433.42	21%
5014	Postage	282.35	535.43	2,160.00	2,160.00	1,624.57	25%
5016	Office & Meeting Supplies	680.07	5,486.88	16,220.00	16,220.00	10,733.12	34%
5018	Janitorial Supplies	1,757.45	6,271.05	21,410.00	21,410.00	15,138.95	29%
5020	Telephone	1,258.93	3,710.44	10,820.00	10,820.00	7,109.56	34%
5021	Computer/Email/Server Costs	3,822.28	6,070.77	9,270.00	9,270.00	3,199.23	65%
5030	Vehicle Maintenance	138.48	6,827.76	10,820.00	10,820.00	3,992.24	63%
5032	Building & Grounds-Maintenance	13,045.12	46,156.23	87,600.00	87,600.00	41,443.77	53%
5045	Miscellaneous Expenditures	582.99	3,703.87	21,630.00	21,630.00	17,926.13	17%
5046	Bank Service Charge	195.90	1,164.97	4,330.00	4,330.00	3,165.03	27%
5050	Elections	0.00	0.00	13,820.00	13,820.00	13,820.00	0%
5610	Legal Services	2,407.50	13,132.50	45,000.00	45,000.00	31,867.50	29%
5615	Financial Audit-Consulting	0.00	0.00	20,550.00	20,550.00	20,550.00	0%
5620	Outsource Financial Consultant	6,000.00	24,000.00	74,160.00	74,160.00	50,160.00	32%
5670	Other Professional Services	3,023.19	13,353.24	44,100.00	44,100.00	30,746.76	30%
6010	Equipment	332.68	1,076.20	2,160.00	2,160.00	1,083.80	50%
6025	Software	0.00	1,187.64	10,820.00	10,820.00	9,632.36	11%
	Account Total:	94,814.17	525,349.68	1,286,730.00	1,286,730.00	761,380.32	41%
5020 Recreation							
5017	Community Events	8,223.25	46,498.73	68,650.00	68,650.00	22,151.27	68%
	Account Total:	8,223.25	46,498.73	68,650.00	68,650.00	22,151.27	68%
5030 Rossmoor Park							
5022	Utilities	918.17	6,024.08	13,520.00	13,520.00	7,495.92	45%
5023	Water	8,059.69	38,399.42	64,890.00	64,890.00	26,490.58	59%
5025	SECURED PROP TAX	0.00	1,125.58	1,300.00	1,300.00	174.42	87%
5034	Alarm Systems/Security	123.00	246.00	1,080.00	1,080.00	834.00	23%
5045	Miscellaneous Expenditures	0.00	5,110.47	4,870.00	4,870.00	-240.47	105%
5051	Equipment Rental	0.00	0.00	550.00	550.00	550.00	0%
5052	Minor Facility Repairs /Tools	0.00	0.00	1,080.00	1,080.00	1,080.00	0%

ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 11 / 24

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund							
5655	Landscape Maintenance / Janitorial	0.00	12,000.00	36,000.00	36,000.00	24,000.00	33%
6005	Buildings and Improvements	0.00	0.00	75,000.00	75,000.00	75,000.00	0%
	Account Total:	9,100.86	62,905.55	198,290.00	198,290.00	135,384.45	32%
5040 Montecito Center							
5022	Utilities	172.88	1,156.77	2,160.00	2,160.00	1,003.23	54%
5023	Water	398.17	2,224.49	4,870.00	4,870.00	2,645.51	46%
5025	SECURED PROP TAX	0.00	945.26	1,080.00	1,080.00	134.74	88%
5034	Alarm Systems/Security	126.00	252.00	700.00	700.00	448.00	36%
5045	Miscellaneous Expenditures	0.00	0.00	550.00	550.00	550.00	0%
5052	Minor Facility Repairs /Tools	0.00	316.67	550.00	550.00	233.33	58%
5655	Landscape Maintenance / Janitorial	0.00	1,330.00	4,000.00	4,000.00	2,670.00	33%
	Account Total:	697.05	6,225.19	13,910.00	13,910.00	7,684.81	45%
5050 Rush Park							
5022	Utilities	2,115.71	16,543.30	34,180.00	34,180.00	17,636.70	48%
5023	Water	6,289.50	27,649.11	54,080.00	54,080.00	26,430.89	51%
5025	SECURED PROP TAX	0.00	4,307.70	4,540.00	4,540.00	232.30	95%
5034	Alarm Systems/Security	0.00	252.00	870.00	870.00	618.00	29%
5045	Miscellaneous Expenditures	0.00	205.66	550.00	550.00	344.34	37%
5051	Equipment Rental	0.00	0.00	1,630.00	1,630.00	1,630.00	0%
5052	Minor Facility Repairs /Tools	0.00	331.46	550.00	550.00	218.54	60%
5655	Landscape Maintenance / Janitorial	0.00	12,000.00	36,000.00	36,000.00	24,000.00	33%
	Account Total:	8,405.21	61,289.23	132,400.00	132,400.00	71,110.77	46%
5060 Street Lighting							
5650	Street Lighting and Maintenance	10,070.40	50,375.92	120,800.00	120,800.00	70,424.08	42%
	Account Total:	10,070.40	50,375.92	120,800.00	120,800.00	70,424.08	42%
5070 Street Sweeping							
5642	Street Sweeping	6,538.14	32,690.70	81,360.00	81,360.00	48,669.30	40%
	Account Total:	6,538.14	32,690.70	81,360.00	81,360.00	48,669.30	40%
5080 Parkway Trees							
5017	Community Events	0.00	0.00	1,630.00	1,630.00	1,630.00	0%
5656	Tree Trimming	40,088.80	125,243.10	141,110.00	141,110.00	15,866.90	89%
5660	TREE REMOVAL	977.50	2,125.00	3,240.00	3,240.00	1,115.00	66%
6015	Trees	0.00	47.54	48,670.00	48,670.00	48,622.46	0%
	Account Total:	41,066.30	127,415.64	194,650.00	194,650.00	67,234.36	65%
5090 Mini-Parks and Medians							
5022	Utilities	0.00	24.05	550.00	550.00	525.95	4%
5023	Water	1,096.16	5,812.87	10,820.00	10,820.00	5,007.13	54%
5045	Miscellaneous Expenditures	0.00	0.00	110.00	110.00	110.00	0%
5051	Equipment Rental	0.00	0.00	110.00	110.00	110.00	0%
5052	Minor Facility Repairs /Tools	0.00	0.00	110.00	110.00	110.00	0%
5655	Landscape Maintenance / Janitorial	0.00	1,330.00	4,000.00	4,000.00	2,670.00	33%
	Account Total:	1,096.16	7,166.92	15,700.00	15,700.00	8,533.08	46%
	Account Group Total:	180,011.54	919,917.56	2,112,490.00	2,112,490.00	1,192,572.44	44%

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ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 11 / 24

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Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
	Fund Total:	180,011.54	919,917.56	2,112,490.00	2,112,490.00	1,192,572.44	44%
	Grand Total:	180,011.54	919,917.56	2,112,490.00	2,112,490.00	1,192,572.44	44%

Rossmoor Community Services District

Mid-Year Budget - Recommended Adjustments

FY 24-25

	Account #	Actual At 12/31/24	Budget	Budget Adjustment	Revised Estimates
Estimated Revenues					
Current Secured	10-3001	346,905	1,217,200	21,000	1,238,200
Current Supplemental	10-3006	2,349	41,100	(11,000)	30,100
Pickleball Reservations	10-3407	26,622	12,000	20,000	32,000
Pickleball Instructor Private Lessons	10-3408	314	3,000	(2,300)	700
 Appropriations					
Administration (5010)					
Overtime	10-5010-4003	8,622	12,360	2,000	14,360
Salaries - Administration	10-5010-4006	111,985	262,600	12,000	274,600
Vehicle Mileage	10-5010-4007	1,309	2,160	1,000	3,160
Medical Insurance	10-5010-4011	48,671	99,780	1,250	101,030
Travel & Meetings	10-5010-5006	2,383	2,710	3,000	5,710
Building & Grounds Maint	10-5010-5032	55,723	87,600	10,000	97,600
Community Events	10-5020-5017	61,546	68,650	8,000	76,650
Misc Exp - Rossmoor Park	10-5030-5045	5,132	4,870	2,000	6,870
 Budget Summary					
Estimated Revenues			2,200,400	27,700	2,228,100
Appropriations			(2,112,490)	(39,250)	(2,151,740)
Net Surplus/(Deficit)			<u>87,910</u>		<u>76,360</u>

Expenditures:

An additional \$39,250.00 is requested to fund the remaining 2024-2025 fiscal year.

Account	Increase Amount	Explanation
5010-4006 Salaries Administrative	\$?	Change in GM salary not determined at this time.
5070-5642 Street Sweeping (SCA)	\$0	The current budget allocation is \$81,360.00. The 2024 monthly premium is \$6,538.14. The 2025 monthly premium is \$6,766.97. The 2024 fiscal amounts to \$39,229.02 and the 2025 fiscal amounts to \$40,601.82. Total fiscal year amounts to \$79,830.84 - no adjustment is needed.
5010-4011 Kaiser Medical Insurance	\$1,250.00	The RCSD Board approved a renewal premium of \$8,744.96 monthly, the current monthly premium is \$8,111.96. Current budget for FY 24-25 is \$99,780.00. Therefore, an additional \$1,250.00 will be needed for the remaining fiscal year.
5010-5032 Building and Grounds Maintenance	\$10,000.00	Add \$10,000 due to unforeseen electrical, irrigation repairs, turf vandalism and playground equipment replacement and repairs.
5010-4006 General Manager Vacation and Sick Leave	\$12,000.00	Add \$12,000.00 due to the buyout of unused vacation and sick time of the General manager who resigns on May 9, 2025.
5010-5007 Vehicle Allowance Mileage	\$1,000.00	Current allocation is \$2,160.00. Staff has taken advantage of CJPIA out of town training in Paso Robles and La Quinta, therefore an additional \$1,000.00 adjustment is recommended to cover upcoming trainings.
5010-4003 Overtime	\$2,000.00	Due to unforeseen employee vacations, sick leave, added senior programs and enhanced special events, it is anticipated overtime will need an additional \$2,000.00. This equates to 50 additional hours.
5010-5006 Travel and Meetings	\$3,000.00	Due to additional CJPIA training/conferences, arborist trainings/certifications and upcoming irrigation certification training (\$2,250.00) the request is to add an additional \$3,000.00.
5010-5017 Community Events	\$8,000.00	The District has added enhanced programming for seniors, special events (Harvest Festival, Health Festivals, Chamber Heroes Lunch and Holiday Breakfast) the community events budget will need an additional \$8,000.00 for the remaining fiscal year.
Rush/Rossmoor Park Miscellaneous Expenses	\$2,000.00	An additional \$2,000.00 will be needed for the remaining fiscal year. Vandalism repair, tennis and pickleball amenities, sound wall material in the Auditorium East Room and playground repairs have increased expenditures.

Revenues:

It is conservatively anticipated that an additional \$27,700.00 will be generated to offset the mid-year expenditure adjustment.

Account	Increase Amount	Explanation
5010-5620 Outsource Financial Consultant	\$?	An anticipated cost savings of \$12,000.00 for the remaining 4 months of fiscal year 2024-2025 due to change in contract and consultant.
3400-3407 Pickleball Revenue	\$20,000.00	Additional revenue of \$20,000.00 is a conservative estimate.
10-3001 Property Taxes	\$10,000.00	A conservative \$10,000.00 estimated revenue is projected.
10-3408 Pickleball Instructor Lessons	\$(2,300.00)	Lower than projected registration for lessons.

Rossmoor Community Services District

Policy

No. 3020

BUDGET PREPARATION, ADOPTION AND REVISION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Amended: November 9, 2004

Amended: January 11, 2005

Amended: April 10, 2007

Amended: October 9, 2007

Amended: January 13, 2009

Amended: January 10, 2012

Amended: February 14, 2017