Meeting of the



ROSSMOOR COMMUNITY SERVICES DISTRICT BUDGET COMMITTEE

Tuesday

June 1, 2021

7:00 a.m.

Agenda Packet

AGENDA

ROSSMOOR COMMUNITY SERVICES DISTRICT

BUDGET COMMITTEE MEETING

RUSH PARK
Auditorium
3001 Blume Drive
Rossmoor, California 90720

Please be advised that all persons wishing to attend this meeting may do so in person or via FREE CONFERENCE CALL.COM Dial-in number (US): (425) 436-6383. Access code: 226260# International dial-in numbers: https://fccdl.in/i/ldeering

Tuesday, June 1, 2021 7:00 a.m.

A. <u>ORGANIZATION</u>

1. CALL TO ORDER: 7:00 a.m.

2. ROLL CALL: Directors DeMarco, Rips

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. <u>REGULAR CALENDAR</u>

- 1. DISCUSSION WITH GENERAL MANAGER AND ACCOUNTANT REGARDING FY 2020-2021 ESTIMATE TO CLOSE AND FY 2021-2022 PRELIMARY BUDGET
- 2. DISCUSSION REGARDING A FEE SURVEY FOR TENNIS COURT RENTALS, ATHLETIC FIELDS, AND PICNIC SHELTERS
- 3. RECAP OF CAPITAL IMPROVEMENT PROJECTS FY 2020-2021 AND CONSIDERATION OF CAPITAL IMPROVEMENT PROJECTS FOR FY 2021-2022

D. <u>ADJOURNMENT</u>

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the June 1, 2021, 7:00 a.m. Budget Committee Meeting of the Rossmoor Community Services District was posted at least 24 hours prior to the time of the meeting.

ATTEST:

Clizabeth Deering for Date May 27, 2021

General Manager

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-1

Date: June 1, 2021

To: Budget Committee

Director Tony DeMarco, Director Jeffrey Rips

From: General Manager Joe Mendoza

Accountant Kenneth Pun

Subject: DISCUSSION WITH GENERAL MANAGER AND ACCOUNTANT REGARDING FY

2020-2021 ESTIMATE TO CLOSE AND FY 2021-2022 PRELIMINARY BUDGET

RECOMMENDATION

The Budget Committee will review the Rossmoor Community Services District's (RCSD) FY 2020-2021 Estimate to Close and the FY 2021-2022 Preliminary Budget and make their recommendations to the RCSD Board of Directors.

INFORMATION

As required by RCSD Board Policy No. 3020, the General Manager has formulated the FY 2021-2022 Preliminary Budget, including the FY 2020-2021 Estimate to Close (ETC) for review by the Budget Committee.

This year, the District's Estimate to Close for Fund 10 is projected at \$1,647,298 in revenue over \$1,445,017 in expenses with a remaining \$202,281 to be added to reserves. This will increase the District's Beginning Fund Balance for FY 2021-2022 to \$1,333,280.

Property tax apportionment is a substantial portion of the District's budget. It appears that the District's property tax revenue will decrease from FY 2019-2020, as shown in the Apportionment Comparison (Attachment 1). The General Manager and the Accountant have had discussion about this and are concerned over the drop in property tax revenue. The Accountant indicates that some of this may be attributed to the early pay off of the bond, therefore the District is not receiving the homeowner payments through the tax assessment. However, this is puzzling given the amount of construction that is occurring throughout the District, in addition to the sales of homes which should also increase the property tax assessment. Therefore, we will be contacting the County regarding our property tax assessments. Depending on the information we receive, we may also be recommending that consideration be given to having an independent audit performed of the property tax assessments being allocated by the County to the District.

Due to the COVID-19 pandemic, a 20% furlough/reduction in District staff salaries was instituted and incorporated into the FY 2020-2021 budget. This resulted in prudent fiscal management to maintain the District's strong financial position. It also enabled the District to continue its normal expenditure patterns (i.e. utilities, contract costs, and keeping up with infrastructure needs) while revenues were reduced due to the pandemic and facility closures.

In summary, the District has maintained a healthy fiscal position. It is recommended that a 2.26% CPI increase be awarded to staff (excluding the General Manager), along with a 0.74% increase for a total increase of 3%. This would cost the District \$11,653 (see Attachment 2). The General Manager's salary increase is determined by the RCSD Board of Directors.

It is anticipated that as of June 15, 2021, the COVID-19 restrictions will be lifted. Therefore, it is recommended that effective July 1, 2021, all District staff resume normal working hours and the furlough status will be removed (returning staff to a full work week).

The FY 2021-2022 Preliminary Budget is presented as a conservative, balanced budget. Because it is still unknown how the economy will rebound and what effects the aftermath of the pandemic will have on the RCSD, we have prepared the FY 2021-2022 to the best of our ability based on the information we have to date. If adjustments are needed as we progress, we will be prepared to address those challenges.

ATTACHMENTS

- 1. FY 2019-2020/FY 2020-2021 Apportionments Comparison
- 2. FY 2021-2022 Proposed Salary Plan
- 3. FY 2021-2022 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 16/17	FY 17/18		FY 18/19		FY 19-20		FY 20-21	F	Y 19-20 vs FY 20-21 DIFFERENCE	%
Totals	\$	1,581,019.26	•	Ś	·	\$	1,636,199.21	Ś		\$		-10.74%
SUPP TAX 1985 #1	ر د	760.43 \$		\$		\$		\$	484.93	\$	(128.72)	-27.23%
SECURED PY TAX #1	\$	969.84 \$	1,081.18			\$	1,101.98		1,872.54		770.56	65.36%
SECURED PY PENALTIES #1	\$	171.74 \$		\$		\$	159.91			\$	87.01	47.59%
MONTH OF AUGUST	\$	1,902.01 \$	2,156.57	\$	1,834.54	\$	1,875.54	\$	2,604.39	\$	728.85	39.73%
SUPP TAX 1985 #2	\$	494.05 \$		\$		\$	796.16	\$	363.97	\$	(432.19)	-68.01%
SECURED PY TAX #2	\$	1,820.24 \$		\$,	\$	2,335.96		2,136.34	\$	(199.62)	-8.19%
SECURED PY PENALTIES #2	\$	284.63 \$		\$		\$	413.62		343.91		(69.71)	-16.22%
UNSECURED COLLECT #1	\$	26,393.33 \$ 28,992.25 \$		\$ \$	•	\$	22,030.17			\$ \$	(2,457.93)	-10.65%
MONTH OF SEPTEMBER SUPP TAX 1985 #3	\$	1,183.62 \$	•	\$	•	\$	25,575.91 2,335.21	\$	22,416.46 1,641.55	_	(3,159.45) (693.66)	-11.89% -15.55%
SECURED PY TAX #3	\$	2,214.50 \$		\$	•	\$	1,579.08		1,962.31		383.23	28.04%
SECURED PY PENALTIES #3	\$	459.51 \$		\$		\$	335.93		343.91		7.98	3.39%
MONTH OF OCTOBER	\$	3,857.63 \$		\$		\$	4,250.22	\$	3,947.77	\$	(302.45)	-4.99%
SUPP TAX 1985 #4	\$	1,687.98 \$	2,905.10	\$	2,856.62	\$	1,508.37	\$	2,165.43	\$	657.06	22.62%
SECURED PY TAX #4	\$	920.49 \$	514.17	\$	622.09	\$	1,074.02	\$	1,254.90	\$	180.88	35.18%
SECURED PY PENALTIES #4	\$	210.62 \$	120.32			\$	224.00	\$	263.82		39.82	33.10%
SECURED COLL PAID #1	\$	171,112.25 \$	181,046.29			\$	116,476.62		82,881.72		(33,594.90)	-18.56%
SECURED COLL TAX #2	\$	150,138.68 \$	130,885.24			\$	160,322.51		165,964.81		5,642.30	4.31%
MONTH OF NOVEMBER	\$	324,070.02 \$	315,471.12			\$	279,605.52			\$	(27,074.84)	-8.58%
STATE HOX SUBVENT #1 SECURED PY PENALTIES #5	\$ \$	1,063.42 \$		\$	•	\$	1,019.37		1,004.15	\$	(15.22)	-1.46%
SECURED PY PENALTIES #5 SECURED PY TAX PAID #5	\$ \$	198.13 \$ 670.43 \$		\$ \$	137.21 461.09	\$	342.94 1.203.14		167.01 869.68	\$	(175.93) (333.46)	-128.76% -72.19%
SECURED FOIL TAX #3	ş \$	486,383.08 \$		\$ \$		\$ \$	550,840.16			\$	(62,120.96)	-11.34%
SUPPL TAX PAID 1985 #5	\$	4,100.44 \$	3,903.91			\$	2,349.03		2,297.23		(51.80)	-1.33%
MONTH OF DECEMBER	Ś	492.415.50 \$		\$		Ś	555,754.64		493,057.27	\$	(62,697.37)	-11.33%
STATE HOX SUBVENT #2	\$	2,481.33 \$		\$		\$		\$	2,343.07	\$	(35.52)	-1.46%
REG RAILROAD PAID #1	, \$	70.85 \$		\$	•	\$	96.47			\$	0.57	0.70%
PUBLIC UTILITY PAID #1	\$	9,028.79 \$	10,030.68	\$	10,811.23	\$	10,649.40	\$	11,485.63	\$	836.23	8.34%
INTEREST ON UNAPPORT TAX	\$	143.57 \$	237.73	\$	372.69	\$	875.80	\$	527.09	\$	(348.71)	-146.68%
SEC PY PENALTY #6	\$	105.68 \$	246.13	\$	161.14	\$	107.96	\$	286.66	\$	178.70	72.60%
SUPPL TAX PAID 1985 # 6	\$	5,325.55 \$	7,254.90	\$	6,509.79	\$	5,267.94	\$	5,293.88	\$	25.94	0.36%
SECURED PY TAX PAID #6	\$	346.09 \$	881.07	\$	644.66	\$	392.85	\$	1,112.26	\$	719.41	81.65%
SECURED COLLECT PAID #4	\$	33,781.00 \$		\$	•	\$	34,168.33			\$	(3,142.10)	-3.13%
UNSECURED TAX COLLECT PAID #2	\$	2,749.74 \$	4,180.78		,	\$	11,419.54		14,960.55		3,541.01	84.70%
MONTH OF JANUARY	\$	54,032.60 \$	•	\$	•	\$	65,356.88	_	67,132.41		1,775.53	1.41%
SECURED PY PENALTY PAID #7 SECURED PY TAX PAID #7	\$ \$	112.64 \$ 335.29 \$		\$		\$ \$	138.58		111.73 440.87		(26.85)	-17.05%
SUPPL TAX PAID 1985 #7	\$ \$	335.29 \$ 738.15 \$		\$ \$	1,323.73		429.69 1,515.68		1,102.79	\$	11.18 (412.89)	2.45% -20.82%
MONTH OF FEBRUARY	, \$	1,186.08 \$		\$	•	\$	2,083.95	\$	1,655.39	\$	(428.56)	-16.50%
SECURED PY PENALTY PAID #8	Ś	120.86 \$		\$		\$	126.81	\$	153.61	\$	26.80	11.18%
SECURED COLLECT PAID #5	Ś	102,949.94 \$	117,248.35			\$	115,389.60		104,480.43		(10,909.17)	-9.30%
SECURED PY TAX PAID #8	\$	398.54 \$		\$		\$	414.99			\$	118.64	20.31%
SUPPL TAX PAID 1985 #8	\$	2,203.64 \$	1,806.93	\$	1,947.28	\$	1,951.19	\$	1,912.81	\$	(38.38)	-2.12%
MONTH OF MARCH	\$	105,672.98 \$	119,879.00	\$	116,733.94	\$	117,882.59	\$	107,080.48	\$	(10,802.11)	-9.01%
SECURED PY PAID #9	\$	805.39 \$	844.81	\$	373.59	\$	219.08	\$	771.39	\$	552.31	65.38%
SUPPL TAX PAID 1985 #9	\$	3,346.81 \$	2,929.70	\$	3,839.01	\$	1,805.67	\$	2,309.85	\$	504.18	17.21%
SECURED PY PENALTIES #9	\$	425.97 \$		\$		\$	83.12			\$	1,101.58	263.43%
SECURED COLLECT PAID #6	\$	490,249.59 \$	440,776.19			\$	516,742.37			\$	(74,230.08)	-16.84%
MONTH OF APRIL	Ş	494,827.76 \$	444,968.86			\$	518,850.24		446,778.23		(72,072.01)	-16.20%
SUPP TAX PAID 1985 #10	\$	5,146.92 \$			4,657.52		4,079.44		4,232.96		153.52	4.08%
STATE HOX SUBVENTION PAID #3 SECURED PY TAX PAID #10	\$	2,481.31 \$		\$	2,405.31 349.05	\$	2,378.58 256.99			\$	(35.52)	-1.46% 121.10%
SEC PY PENALTIES #10	\$ \$	431.71 \$ 201.07 \$			162.26	-	115.88		707.60 264.77		450.61 148.89	66.67%
PUBLIC UTILITY PAID #2	\$	8,025.60 \$	9,062.07		10,054.27		10,098.98		10,993.04		894.06	9.87%
REG RAILROAD PAID #2	Ś	70.88 \$	81.55		98.24		16.53		73.86		57.33	70.30%
SECURED COLLECT PAID #7	\$	32,061.60 \$	17,298.91		21,129.33	\$	16,831.40		35,418.26		18,586.86	107.45%
MONTH OF MAY	\$	48,419.09 \$	33,235.27	\$	38,855.98	\$	33,777.80	\$	54,033.55	\$	20,255.75	60.95%
SUPPL TAX PAID 1985 #11	\$	1,746.90 \$	1,905.30	\$	1,775.56	\$	649.66			\$	(649.66)	-34.10%
STATE HOX SUBVENT PAID #4	\$	1,063.44 \$	1,043.91	\$	1,030.86	\$	1,019.39			\$	(1,019.39)	-97.65%
SECURED PY TAX PAID #11	\$	292.06 \$	287.01		309.35		540.70			\$	(540.70)	-188.39%
SEC PY PENALTY PAID #11	\$	150.54 \$	124.98		111.54		105.20			\$	(105.20)	-84.17%
Timber Yield Tax State	\$	0.10 \$	0.16		-	\$	0.01			\$	(0.01)	-6.25%
UNSEC PY TAX COLLECT PAID	\$	477.87 \$	532.17		410.06		316.97			\$	(316.97)	-59.56%
UNSECURED 3RD COLL PAID	\$	5,615.76 \$	6,944.73		6,216.92		6,749.23			\$	(6,749.23)	-97.18%
INTEREST ON UNAPPORT TAXES MONTH OF JUNE	\$	574.84 \$	1,027.16 11,865.42		0.954.20	\$ •	1,179.72			\$ \$	(1,179.72)	-114.85%
SUPP TAX 1985 #12	<u>\$</u> \$	9,921.51 \$ 5,366.76 \$	•	_	9,854.29 3,501.63		10,560.88 3,691.46			\$	(10,560.88)	- 89.01% -79.55%
INTEREST ON UNAPPORT TAXES	\$ \$	5,366.76 \$		\$	3,501.63 1,237.11		3,091.46			\$	(3,691.46) - n/a	
SUPP TAX 1984	\$ ¢	- \$ 0.73 \$		\$		\$	0.31			\$	- n/a (0.31)	-258.33%
DELQ TAX SALE TEETER	Ś	- \$	-	\$		\$	-			\$	-	0.00%
DELQ SUPP PENALTIES	\$	180.41 \$	184.22		212.31		240.09			\$	(240.09)	-130.33%
SECURED COLL PAID #8	\$	8,744.36 \$	8,575.88		10,244.80		15,419.22			\$	(15,419.22)	-179.80%
SEC PY PENALTY PAID #12	\$	257.46 \$	183.67		276.67		331.90			\$	(331.90)	-180.70%
SECURED PY TAX PAID #12	\$	407.67 \$	364.07		132.31		942.06			\$	(942.06)	-258.76%
DELQ SUPPL COLL PAID	\$	764.44 \$	793.24	\$	824.38	\$	-			\$	-	0.00%
MONTH OF JULY	\$	15,721.83 \$	14,741.64	\$	16,429.31	\$	20,625.04			\$	(20,625.04)	-139.91%

	SALARY PLAN F/Y 2021-2022													
Position	2020-2021 Current Salary			In	2020-2021 Midpoint Includes 2.26% CPI rounded out to 3% for 2021-2022 Hourly Midpoint			2021-2022 Recommended Salary Hourly						
		Annually		Hourly		Midpoint		Increase		Annually		Increase		Hourly
General Manager	\$	75,000.00				n/a			\$	85,000.00		n/a		
Pun Group Contractor	\$	60,000.00			\$	60,000.00			\$	60,000.00	\$	28.85	\$	28.85
Administrative Assistant	\$	61,967.61	\$	29.79	\$	63,826.64	\$	0.89	\$	63,826.64	\$	0.89	\$	30.69
General Clerk	\$	46,763.57	\$	22.48	(5	\$\$ \$ \$\$5::28	<\$	0.67	(\$	\$ \$ \$\$5::28	<\$	0.67	\$	23.15
*Administrative Clerk	\$	22,880.00	\$	22.00	\$	23,566.40	\$	0.66	\$	23,566.40	\$	0.66	\$	22.66
Park Superintendent	\$	58,936.20	\$	28.33	\$	60,704.29	\$	0.85	\$	60,704.29	\$	0.85	\$	29.18
Recreation Superintendent	\$	53,768.00	\$	25.85	\$	55,381.04	\$	0.78	\$	55,381.04	\$	0.78	\$	26.63
District Arborist	\$	48,143.00	\$	23.15	\$	49,587.29	\$	0.69	\$	49,587.29	\$	0.69	\$	23.84
Arborist & Maintenance Assistant	\$	33,573.60	\$	16.14	\$	34,580.48	\$	0.48	\$	34,580.81	\$	0.48	\$	16.63
*Maintenance/Rec Assistant	\$	15,600.00	\$	15.00	\$	16,068.00	\$	0.45	\$	16,068.00	\$	0.45	\$	15.45
*Maintenance/Rec Assistant	\$	15,600.00	\$	15.00	\$	16,068.00	\$	0.45	\$	16,068.00	\$	0.45	\$	15.45
*Maintenance/Rec Assistant	\$	15,600.00	\$	15.00	\$	16,068.00	\$	0.45	\$	16,068.00	\$	0.45	\$	15.45
*Maintenance/Rec Assistant	\$	15,600.00	\$	15.00	\$	16,068.00	\$	0.45	\$	16,068.00	\$	0.45	\$	15.45
Event/Facility Attendant		n/a	\$	15.00			\$	-					\$	15.00

^{* 1/2} Time 20 hrs per week/1040 hrs per year

**Totals \$388,432 \$400,084.94

^{**}Totals do not include General Manager or Pun Group since they will not receive a 3% pay increase.

Rossmoor Community Services District Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the ten (10) months ended April 30, 2021 with Estimate Projection to Close

Danasas	Original Budget	YTD 10 Month Actual	Current Month April 2021 Actual	Variance	% of Budget	Estimate to Close	12-Month Projection	Favorable (Unfavorable)
Revenues:	ć 102C10E	ć 4.022.020	ć 220.0c0	¢ 2466	00.00%	ć 60.720	ć 4.404.760	ć 65 572
Property taxes	\$ 1,036,195	\$ 1,033,029	\$ 330,069 116,709	\$ 3,166	99.69% 100.46%		\$ 1,101,768 366,023	\$ 65,573
Assessments Use of money and property	360,000 16,000	361,665 5,876	1,047	(1,665) 10,124	36.73%	4,358 1,500	7,376	6,023 (8,624)
Intergovernmental	65,400	2,483	1,047	62,917	3.80%	61,750	64,233	(1,167)
Fees and services	164,900	91,517	19,546	73,383	55.50%	5,000	96,517	(68,383)
Other revenues	37,000	11,381	19,540	25,619	30.76%	5,000	11,381	(25,619)
Total revenues	1,679,495	1,505,951	467,371	173,544	89.67%	141,347	1,647,298	(32,197)
Expenditures:								
Administration	781,025	704,067	41,117	76,958	90.15%	135,933	840,000	(58,975)
Recreation	39,750	13,920	-	25,830	35.02%	6,080	20,000	19,750
Rossmoor Park	101,910	109,453	16,938	(7,543)	107.40%	(13,453) **	96,000	5,910
Montecito Center	31,660	18,702	843	12,958	59.07%	1,298	20,000	11,660
Rush Park	186,240	132,863	3,531	53,377	71.34%	32,137	165,000	21,240
Street Lighting	108,000	56,607	-	51,393	52.41%	23,393	80,000	28,000
Rossmoor Wall	3,700	-	-	3,700	0.00%	-	-	3,700
Street Sweeping	60,000	47,045	5,662	12,955	78.41%	12,955	60,000	-
Parkway Trees	166,500	171,287	-	(4,787)	102.88%	(16,270)	155,017	11,483
Mini-Parks and Medians	14,500	7,163	289	7,337	49.40%	1,837	9,000	5,500
Total expenditures	1,493,285	1,261,107	68,380	232,178	84.45%	183,910	1,445,017	48,268
Changes in Fund Balance	\$ 186,210	244,844	\$ 398,991	\$ (58,634)		\$ (42,563)	202,281	\$ 16,071
Fund Balance:								
Beginning of Period		1,130,999					1,130,999	
End of Period		\$ 1,375,843					\$ 1,333,280	

Rossmoor Community Services District Preliminary Budget For the Fiscal Year 2021-2022

Revenues: Property taxes	2020-2021 Approved Budget 1,036,195	2020-2021 Estimate to Close	2021-2022 Preliminary Budget 1,134,821
Street light assessments	360,000	366,023	377,004
Interest on investments	16,000	7,376	9,600
From Other Governmental Agencies	65,400	64,233	258,360
Permit and Rental Fees	164,900	96,517	149,925
Miscellaneous	37,000	11,381	19,000
Total Revenues	1,679,495	1,647,298	1,948,710
Expenditures:			
Administrative	781,025	840,000	988,143
Recreation	39,750	20,000	39,500
Rossmoor Park	101,910	96,000	263,000
Montecito Center	31,660	20,000	24,400
Rush Park	186,240	165,000	145,500
Street Lighting	108,000	80,000	100,000
Rossmoor Wall	3,700	-	1,000
Street Sweeping	60,000	60,000	65,000
Parkway Tree	166,550	155,017	170,000
Mini-Parks and Median	14,500	9,000	11,800
Total Expenditures	1,493,335	1,445,017	1,808,343
Changes in Fund Balance	186,160	202,281	140,366
Fund Balance:			
Beginning of Year	1,130,999	1,130,999	1,130,999
End of Year	1,317,159	1,333,280	1,271,365

10-00-3000 Current secured 957,500 1.008,948 1.039,216 8.53% 3.00 10-00-3002 Prior secured 7,500 45,377 46,738 61,17% 3.00 10-00-3002 Prior secured 7,500 - 100.00% 0.00 10-00-3004 Delinquent property taxes 800 - - - 100.00% 0.00 10-00-3004 Delinquent property taxes 800 - - - - - - 0.00 10-00-3000 Public utility 17,000 16,766 17,259 1.52% 3.00 10-00-3020 Public utility 17,000 16,766 17,259 1.52% 3.00 10-00-3020 Public utility 17,000 16,766 17,259 1.52% 3.00 10-00-3020 Secondary 1.036,195 1.101,768 1.134,821 9.52% 3.00 10-00-3105 Assessment 360,000 366,023 377,004 4.72% 3.00 Interest on investments 10-00-3105 Assessment 16,000 7,376 9,600 40.00% 30.15 From Other Governmental Agencies 16,000 7,376 9,600 40.00% 3.00 10-00-3200 Prop 88 Grant Funding 15,000 0.00% 0.00 10-00-3200 Prop 88 Grant Funding 15,000 0.00% 0.00 10-00-3250 FelhM Grant - COVID 19 19,000 0.00% 0.00 10-00-3250 FelhM Grant - COVID 19 19,000 0.00% 0.00 10-00-3250 Telth Grant - COVID 19 19,000 0.00% 0.00 10-00-3250 Telth Grant - COVID 19 19,000 0.00% 0.00 10-00-3250 Telth Grant - COVID 19 19,000 0.00% 0.00 10-00-3250 Telth Grant - COVID 19 19,000 0.00% 0.00 10-00-3406 Volleyall & Ball Field Reservation 25,000 45,000 40,000 60,000 0.00% 60,000 Total other governmental agencies 25,000 45,000 40,000 60,000 60,000 60,000 0.00% 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60,000 60	Desposits Toyon		2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
10-00-3001 Current unsecured 29,000 45,377 46,736 61,17% 3.00 10-00-3003 Prior secured 395 - -100,00% 0.00 10-00-3004 Delinquent property taxes 800 - -100,00% 0.00 10-00-3010 Current supplemental assessment 24,000 30,687 31,608 31,70% 3.00 10-00-3010 Public utility 17,000 16,756 17,259 15,52% 3.00 10-00-3020 Public utility 17,000 16,756 17,259 15,52% 3.00 10-00-3020 Public utility 1,000 366,023 377,004 4.72% 3.00 10-00-3020 Public utility 1,000 366,023 377,004 4.72% 3.00 10-00-3105 Assessment 360,000 366,023 377,004 4.72% 3.00 10-00-3200 Interest 16,000 7,376 9,600 40,00% 30,15 10-00-3200 Interest 16,000 7,376 9,600 40,00% 30,15 10-00-3200 Prop 68 Grant Funding 775,000 0.00% 0.00 10-00-3200 Prop 68 Grant Funding 775,000 0.00% 0.00 10-00-3200 Prop 68 Grant Eunding 775,000 0.00% 0.00 10-00-3250 EMA Grant - COVID 19 60,000 60,000 60,000 0.00% 0.00 10-00-3250 EMA Grant - COVID 19 60,000 60,000 60,000 0.00% 0.00 10-00-3250 EMA Grant - COVID 19 60,000 60,000 60,000 0.00% 0.00 10-00-3404 Tensis Reservations 25,000 45,000 40,000 60,00% -11,11 10-00-3405 Wall Rental 400 40 300 25,00% 65,000 10-00-3406 Valleyall & Ball Field Reservatior 23,000 13,633 17,250 25,00% 65,000 10-00-3407 Tree Trim - 380 5,000 0.00% 115,79 10-00-3410 Rossmord Building Rental 25,000 10,340 18,750 25,00% 18,331 10-00-3410 Kush Building Renta 25,000 10,340 18,750 25,00% 13,831 10-00-3410 Valle Building Renta 25,000 10,340 18,750 25,00% 18,331 10-00-3412 Montecids Building Renta 25,000 10,340 18,750 25,00% 13,833 10-00-3414 Montecids Building Renta 25,000 10,340 18,750 25,00% 13,833 10-00-3410 Rush Building Renta 25,000 10,340 18,750 25,00% 1	Property Taxes	O	057.500	4 000 040	4 000 040	0.500/	2.000/
10-00-3002							
10-00-3003				45,377	46,738		
10-00-3004 Delinquent property taxes 800 - - 100.00% 0.00 10-00-3010 Current supplemental assessment 24,000 30,687 31,608 31.70% 3.00 10-00-3020 Public utility 17,000 16,756 17,259 1.52% 3.00 Total property taxes 1,036,195 1,101,768 1,134,821 9.52% 3.00 Street Light Assessment 10-00-3105 Assessment 360,000 366,023 377,004 4.72% 3.00 Interest on investments 10-00-3200 Interest 16,000 7,376 9,600 -40,00% 30.15 From Other Governmental Agencies 10-00-3200 Interest 16,000 7,376 9,600 -40,00% 3.00 10-00-3200 Total property factor 175,000 0.00% 0.00 10-00-3200 Total property factor 175,000 0.00% 0.00 10-00-3200 FEMA Grant - COVID 19 175,000 0.00% 0.00 10-00-3250 FEMA Grant - COVID 19 19,000 0.00% 0.00 10-00-3250 FEMA Grant - COVID 19 19,000 0.00% 0.00 10-00-3250 FEMA Grant - COVID 19 19,000 0.00% 0.00 10-00-3250 FEMA Grant - COVID 19 19,000 0.00% 0.00 10-00-3404 Tennis Reservations 25,000 45,000 40,000 60,000 295,05% 302.22 Permit and Rental Fees* 10-00-3404 Tennis Reservations 25,000 13,633 17,250 2-50,00% 650,000 10-00-3405 Wall Rental 400 40 300 2-5,00% 650,000 10-00-3407 Tree Trim - 380 5,000 0.00% 1215,79 10-00-3410 Monsterio Building Renta 25,000 10,340 18,750 2-5,00% 81.33 10-00-3410 Monsterio Building Renta 25,000 10,340 18,750 2-5,00% 81.33 10-00-3410 Monsterio Building Renta 25,000 10,340 18,750 2-5,00% 81.33 10-00-3410 Monsterio Building Renta 25,000 11,381 19,000 48,66% 66,844 Miscellaneous Revenues** 10-00-3500 Miscellaneous 30,000 11,381 19,000 48,66% 66,844 Miscellaneous Revenues** 10-00-3504 30,000 30,000 30,000 30,000 Total miscellaneous revenues 37,000 11,381 19,000 48,66% 66,844				-	-		
10-00-3010 Current supplemental assessment 24,000 30,687 31,608 31,77% 3.00 10-00-3020 Public utility 17,000 16,756 17,259 1.52% 3.00 Total property taxes 1,036,195 1,101,768 1,134,821 9.52% 3.00 Street Light Assessment 10-00-3105 Assessment 360,000 366,023 377,004 4.72% 3.00 Interest on investments 10-00-3200 Interest 16,000 7,376 9,600 40,00% 30,15 From Other Governmental Agencies 10-00-3200 Prop 68 Grant Funding 175,000 0.00% 0.00 10-00-3200 Prop 68 Grant Funding 175,000 0.00% 0.00 10-00-3200 Prop 68 Grant Funding 66,000 60,000 60,000 0.00% 0.00 10-00-3200 FEMA Grant - COVID 19 66,400 64,233 258,360 295,05% 302,220 Permit and Rental Fees* 10-00-3404 Tennis Reservations 25,000 45,000 40,000 60,000 60,000 60,000 10-00-3405 Valle Rental 400 40 300 2-5,00% 65,000 10-00-3406 Volleyball & Ball Field Reservatior 23,000 13,633 17,250 2-5,00% 26,53 10-00-3410 Rossmoor Building Rental 16,500 5,804 12,375 2-5,00% 26,53 10-00-3410 Rossmoor Building Rental 16,500 5,804 12,375 2-5,00% 26,53 10-00-3410 Rossmoor Building Rental 16,500 5,804 12,375 2-5,00% 81,33 10-00-3410 Rush Building Renta 25,000 10,340 18,750 2-5,00% 81,33 10-00-3410 Rush Building Renta 25,000 10,340 18,750 2-5,00% 81,33 10-00-3410 Rush Building Renta 25,000 11,381 5,000 6,67% 5-5,34 Miscellaneous Revenues** 10-00-3500 Miscellaneous 3,000 11,381 5,000 6,67% 5-6,67 10-00-3500 Miscellaneous 3,000 11,381 5,000 6,67% 5-6,67 10-00-3500 Miscellaneous 3,000 11,381 5,000 6,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4,68 4				-	-		
10-00-3202 Public utility				20.697	24 600		
Total property taxes				,			
Street Light Assessment		Public utility					
Interest on investments	lotal property taxes		1,036,195	1,101,768	1,134,821	9.52%	3.00%
Interest on investments	Street Light Assessment						
Trom Other Governmental Agencies 16,000 7,376 9,600 -40.00% 30.15	10-00-3105	Assessment	360,000	366,023	377,004	4.72%	3.00%
Trom Other Governmental Agencies 16,000 7,376 9,600 -40.00% 30.15	Latera de la Constanta de						
From Other Governmental Agencies		Internal	40,000	7.070	0.000	40.000/	20.450/
10-00-3001 State-Homeowners Prop. Tax Relief 5,400 4,233 4,360 -19,26% 3,00° 10-00-3200 Prop 68 Grant Funding 175,000 0.00% 0.00° 19,000 0.00% 19,000 0.00% 10-00-3250 FEMA Grant - COVID 19 19,000 0.00% 0.00° 10-00-3305 County-Street Sweep Reimbursemen 60,000 60,000 60,000 0.00% 0.00° 10-00-3305 County-Street Sweep Reimbursemen 65,400 64,233 258,360 295,05% 302,22° Permit and Rental Fees* 10-00-3404 Tennis Reservations 25,000 45,000 40,000 60,00% -11,11° 10-00-3405 Wall Rental 400 40 300 -25,00% 650,00° 10-00-3406 Volleyball & Ball Field Reservatior 23,000 13,633 17,250 -25,00% 26,53° 10-00-3407 Tree Trim - 380 5,000 0.00% 1215,79° 10-00-3410 Rosmoor Building Rental 16,500 5,804 12,375 -25,00% 113,22° 10-00-3412 Montecito Building Rental 25,000 10,340 18,750 -25,00% 163,84° 10-00-3414 Rush Building Renta 25,000 21,320 56,250 -25,00% 163,84° Total permit and rental fees 164,900 96,517 149,925 -9,08% 55,34° 10-00-3500 Miscellaneous Revenues** 10-00-3500 Miscellaneous Revenues** 10-00-3501 Admin Fees 20,000 - - - - 100,00% 0.00° 10-00-3504 Sponsorship 14,000 - 14,000 0.00% 0.00° 10-00-3504 Sponsorship 14,000 - 14,000 0.00% 0.00° 10-00-3504 Sponsorship 14,000 - 14,000 0.00% 0.00° 10-00-3504 Sponsorship 14,000 - 14,000 0.00% 0.00° 10-00-3504 Sponsorship 14,000 - 14,000 0.00% 0.00° 10-00-3504 Sponsorship 14,000 - 14,000 0.00% 0.00° 10-00-3504 Sponsorship 14,000 - 14,000 0.00% 0.00° 10-00-3504 Sponsorship 14,000 - 14,000 0.00% 0.00° 10-00-3504 Sponsorship 14,000 - 14,000 0.00% 0.00°	10-00-3200	Interest	16,000	7,376	9,600	-40.00%	30.15%
10-00-3001 State-Homeowners Prop. Tax Relief 5,400 4,233 4,360 -19,26% 3,00° 10-00-3200 Prop 68 Grant Funding 175,000 0.00% 0.00° 19,000 0.00% 19,000 0.00% 10-00-3250 FEMA Grant - COVID 19 19,000 0.00% 0.00° 10-00-3305 County-Street Sweep Reimbursemen 60,000 60,000 60,000 0.00% 0.00° 10-00-3305 County-Street Sweep Reimbursemen 65,400 64,233 258,360 295,05% 302,22° Permit and Rental Fees* 10-00-3404 Tennis Reservations 25,000 45,000 40,000 60,00% -11,11° 10-00-3405 Wall Rental 400 40 300 -25,00% 650,00° 10-00-3406 Volleyball & Ball Field Reservatior 23,000 13,633 17,250 -25,00% 26,53° 10-00-3407 Tree Trim - 380 5,000 0.00% 1215,79° 10-00-3410 Rossmoor Building Rental 16,500 5,804 12,375 -25,00% 113,22° 10-00-3412 Montecito Building Rental 25,000 10,340 18,750 -25,00% 163,84° 10-00-3414 Rush Building Renta 25,000 21,320 56,250 -25,00% 163,84° Total permit and rental fees 164,900 96,517 149,925 -9,08% 55,34° 10-00-3500 Miscellaneous Revenues** 10-00-3500 Miscellaneous Revenues** 10-00-3501 Sponsorship 14,000 - 14,000 0.00% 0.00° 10-00-3504 Sponsorship 14,000 - 14,000 0.00° 0.00° 0.00° 0.00° 0.00° 0.00° 0.00° 0.00° 0.00° 0.00° 0.00° 0.00° 0.00° 0.00° 0.00° 0.	From Other Governmental	Agencies					
10-00-3250 FEMA Grant - COVID 19 19,000 0.00% 0.00% 10-00-3305 County-Street Sweep Reimbursemen 60,000 60,000 60,000 0.00% 0.00% 0.00% 0.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.0			5,400	4,233	4,360	-19.26%	3.00%
Total other governmental agencies 60,000 60,000 60,000 0.00% 0.00%	10-00-3200	Prop 68 Grant Funding	*	,	175,000	0.00%	0.00%
Permit and Rental Fees*	10-00-3250	FEMA Grant - COVID 19			19,000	0.00%	0.00%
Permit and Rental Fees* 10-00-3404 Tennis Reservations 25,000 45,000 40,000 60.00% -11.11* 10-00-3405 Wall Rental 400 400 300 -25.00% 650.00* 10-00-3406 Volleyball & Ball Field Reservatior 23,000 13,633 17,250 -25.00% 26.53* 10-00-3407 Tree Trim - 380 5,000 0.00% 1215.79* 10-00-3410 Rossmoor Building Rental 16,500 5,804 12,375 -25.00% 113.22* 10-00-3412 Montecito Building Renta 25,000 10,340 18,750 -25.00% 81.33* 10-00-3414 Rush Building Renta 75,000 21,320 56,250 -25.00% 163.84* Total permit and rental fees 164,900 96,517 149,925 -9.08% 55.34* Miscellaneous Revenues*** 10-00-3500 Miscellaneous 3,000 11,381 5,000 66.67% -56.07* 10-00-3504 Sponsorship 14,000 - 14,000 0.00% 0.00% 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00* 10.00*	10-00-3305	County-Street Sweep Reimbursement	60,000	60,000	60,000	0.00%	0.00%
10-00-3404 Tennis Reservations 25,000 45,000 40,000 60.00% -11.11°	Total other governm	ental agencies	65,400	64,233	258,360	295.05%	302.22%
10-00-3404 Tennis Reservations 25,000 45,000 40,000 60.00% -11.11°							
10-00-3405 Wall Rental 400 40 300 -25.00% 650.00% 10-00-3406 Volleyball & Ball Field Reservatior 23,000 13,633 17,250 -25.00% 26.53° 10-00-3407 Tree Trim - 380 5,000 0.00% 1215.79° 10-00-3410 Rossmoor Building Rental 16,500 5,804 12,375 -25.00% 113,22° 10-00-3412 Montecito Building Renta 25,000 10,340 18,750 -25.00% 81.33° 10-00-3414 Rush Building Renta 75,000 21,320 56,250 -25.00% 163.84° Total permit and rental fees 164,900 96,517 149,925 -9.08% 55.34°			05.000	45.000	40.000	00.000/	
10-00-3406 Volleyball & Ball Field Reservation 23,000 13,633 17,250 -25.00% 26.53° 10-00-3407 Tree Trim			-,	-,	.,		
10-00-3407 Tree Trim							
10-00-3410 Rossmoor Building Rental 16,500 5,804 12,375 -25.00% 113.22		•	23,000				
10-00-3412 Montecito Building Renta 25,000 10,340 18,750 -25.00% 81.33' 10-00-3414 Rush Building Renta 75,000 21,320 56,250 -25.00% 163.84' Total permit and rental fees 164,900 96,517 149,925 -9.08% 55.34'			16 500				
10-00-3414 Rush Building Renta 75,000 21,320 56,250 -25,00% 163,84*			· ·				
Miscellaneous Revenues** 164,900 96,517 149,925 -9.08% 55.34 Miscellaneous Revenues** 3,000 11,381 5,000 66.67% -56.07 10-00-3502 Admin Fees 20,000 - - - -100.00% 0.00 10-00-3504 Sponsorship 14,000 - 14,000 0.00 0.00 Total miscellaneous revenues 37,000 11,381 19,000 -48.65% 66.94							163.84%
10-00-3500 Miscellaneous 3,000 11,381 5,000 66.67% -56.07% 10-00-3502 Admin Fees 20,000 - - -100.00% 0.00% 10-00-3504 Sponsorship 14,000 - 14,000 0.00% 0.00% Total miscellaneous revenues 37,000 11,381 19,000 -48.65% 66.94%		•					55.34%
10-00-3500 Miscellaneous 3,000 11,381 5,000 66.67% -56.07% 10-00-3502 Admin Fees 20,000 - - - -100.00% 0.00% 10-00-3504 Sponsorship 14,000 - 14,000 0.00% 0.00% Total miscellaneous revenues 37,000 11,381 19,000 -48.65% 66.94%					_		
10-00-3502 Admin Fees 20,000 - - -100.00% 0.00% 10-00-3504 Sponsorship 14,000 - 14,000 0.00% 0.00% Total miscellaneous revenues 37,000 11,381 19,000 -48.65% 66.94%							
10-00-3504 Sponsorship 14,000 - 14,000 0.00% 0.00% Total miscellaneous revenues 37,000 11,381 19,000 -48.65% 66.94%				11,381	5,000		-56.07%
Total miscellaneous revenues 37,000 11,381 19,000 -48.65% 66.94				-	-		0.00%
		'		-			
Total revenues 1 679 495 1 647 298 1 948 740 16 03% 18 30	Total miscellaneous	revenues	37,000	11,381	19,000	-48.65%	66.94%
1,07,450 1,047,250 1,040,710 10.0070	Total revenues		1,679,495	1,647,298	1,948,710	16.03%	18.30%

^{*} Available Prop 68 Grant Funding for CIP Projects: Proposing for the following: 1. New Playground structure at Rossmoor Park \$150,000

For Tennis Reservation, increased \$1 for miscellaneous reservation and \$1.5 for Tennis Pros lessor For Volleyball and Ball Field Reservation, propose to increase \$1 to \$1.!

^{**} Permit and Rental Fees

			2020-2021 Approved Budget	Estimate to Close	Preliminary Budget	2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
Salaries and Benefits					<u> </u>		
10-10-4000	Board of Directors' Compensation		9,000	8,200	9,000	0.00%	9.76%
10-10-4001	Part-time		20,000	19,098	64,272	221.36%	236.54%
10-10-4003	Overtime		1,500	-	1,500	0.00%	0.00%
10-10-4006	Salaries - Administrative	*	168,000	137,405	220,560	31.29%	60.52%
10-10-4008	Salaries - Parks and Recreation	*	108,800	107,406	116,085	6.70%	8.08%
10-10-4009	Salaries - Tree	*	109,600	108,711	84,168	-23.20%	-22.58%
10-10-4007	Vehicle Allowance		1,500	733	1,500	0.00%	104.64%
10-10-4010	Workers' Compensation Insurance		15,000	14,330	18,500	23.33%	29.10%
10-10-4012	Employee Retirement Match		-	-	-	0.00%	0.00%
10-10-4011	Medical Insurance		75,000	60,175	85.000	13.33%	41.25%
10-10-4015	Federal Payroll Taxes		36,000	36,942	48,658	35.16%	31.72%
Total salaries and	-		544,400	493,000	649,243	19.26%	31.69%
Operations and Maintena			04.405	25 774	25.000	44.84%	-2.16%
10-10-5002	Insurance - Liability		24,165	35,771	35,000		
10-10-5004	Membership & Dues		7,200	6,368	7,200	0.00%	13.07%
10-10-5006	Travel & Meetings		2,500	2,725	2,500	0.00%	-8.26%
10-10-5007	Board Meeting Televised		17,860	18,735	20,000	11.98%	6.75%
10-10-5010	Publications & Legal Notice		6,500	1,528	6,500	0.00%	325.39%
10-10-5012	Printing		3,000	2,051	3,000	0.00%	46.27%
10-10-5014	Postage		5,000	134	2,500	-50.00%	1765.67%
10-10-5015	COVID-19 Exp		-	18,396	-	0.00%	-100.00%
10-10-5016	Office & Meeting Supplies		10,000	21,845	15,000	50.00%	-31.33%
10-10-5020	Telephone		12,500	6,482	12,000	-4.00%	85.13%
10-10-5021	Computer/Email/Server Costs		5,000	2,183	5,000	0.00%	129.04%
10-10-5045	Miscellaneous Expenditures		10,000	111,758	10,000	0.00%	-91.05%
10-10-5046	Bank Service Charges		3,400	511	1,200	-64.71%	134.83%
10-10-5050	Elections		8,000	8,528	-	-100.00%	-100.00%
Total operations a	nd maintenance		115,125	237,015	119,900	4.15%	-49.41%
Contract Services							
10-10-5610	Legal Services		50,000	39,161	75,000	50.00%	91.52%
10-10-5619	Bond Trustee Fee		-	3,324	-	0.00%	-100.00%
10-10-5615	Financial Audit - Consulting		13,000	13,000	17,000	0.00%	30.77%
10-10-5620	Outsourced Financial Consultant		,	35,000	60,000	0.00%	0.00%
10-10-5670	Other Professional Services		50,000	15,000	50,000	0.00%	233.33%
Total Contract Ser	vices		113,000	105,485	202,000	78.76%	91.50%
Capital Expenditures							
10-10-6005	Building and improvements		6,500	4,500	_	-100.00%	-100.00%
10-10-6010	Equipment	**	2.000	4,500	2.000	0.00%	0.00%
	Software	***	2,000	-	15,000	0.00%	0.00%
10 10 6015	JULIVALE		-	-	15,000	0.00%	0.00%
10-10-6015 Total Capital Expe			8,500	4,500	17,000	100.00%	277.78%

^{*} Reflecting 3% COLA Increase, no Furlough, and moving \$60K accountant position to Outsourced Financial Consultant under Contract Service:

** Leaseing a new Multifunction Copier for the District office

*** Replacing Accounting Software.

Rossmoor Community Services District Preliminary Budget Department 20 - Recreation For the Fiscal Year 2021-2022

Salaries and Benefits		2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
Operations and Maintena	nces Community Events	39,500	20.000	39.500	0.00%	97.50%
10-20-3017	Community Events		20,000	39,300	0.00%	97.50%
Total operations a	nd maintenance	39,500	20,000	39,500	0.00%	97.50%
Contract Services						
Capital Expenditures						
10-20-6010	Equipment	250		-	-100.00%	#DIV/0!
Total Capital Expe	nditures	250	<u> </u>	-	-100.00%	#DIV/0!
Total Expenditures	S	39,750	20,000	39,500	-0.63%	97.50%

		Ap	2020-2021 pproved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
Salaries and Benefits							
Operations and Maintenar	nces						
10-30-5018	Janitorial Supplies		6,000	5,836	6,000		2.81%
10-30-5022	Utilities		12,500	12,500	12,500		0.00%
10-30-5023	Water		27,000	27,380	28,000		2.26%
10-30-5025	Secured Property Tax		1,060	1,060	1,150		8.49%
10-30-5030 10-30-5032	Vehicle Maintenance		1,050 30.000	665 27.687	1,000		50.38% 8.35%
10-30-5032	Buildings & Grounds-Maintenance Alarm Systems/Security		30,000 850	619	30,000 850		8.35% 37.32%
10-30-5044	Miscellaneous Expenditures		450	019	500		#DIV/0!
10-30-5051	Equipment Rental		250	-	500		#DIV/0! #DIV/0!
10-30-5051	Minor Facility Repairs/Tools		250		500		#DIV/0!
Total operations an	* '	_	79,410	75,747	81,000		6.93%
Total operations an	u maintenance	_	79,410	15,141	01,000	2.00 /6	0.93 /6
Contract Services							
10-30-5655	Landscape Maintenance/Janitorial Serviecs	*	22,000	20,253	27,000	22.73%	33.31%
Total Contract Serv	ices		22,000	20,253	27,000	22.73%	33.31%
Capital Expenditures		**					
10-30-6005	Buildings and improvements	**	-	-	155,000		0.00%
10-30-6010	Equipment		500	-		-100.00%	0.00%
Total Capital Exper	ditures		500		155,000	30900.00%	#DIV/0!
Total Expenditures			101,910	96,000	263,000	158.07%	173.96%
* Brightview Landsc	ana Sarvicas						
	arh 31, 2022: \$4,818.45/month		43,366				
	arh 31, 2023: \$5,059.37/month		15.178				
7 (2022 111	Total	_	58,544				
Allocation:			00.045				
45.0%			26,345				
45.0%	Rusk Park Montecito Center		26,345				
5.0% 5.0%			2,927 2,927				
5.0%	IVIII II-F al NS		58,544				
		_	30,344				

^{**} New Playground Structure for \$150,000 and Resurfacing Parking Lot for \$5,000

		2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
Salaries and Benefits		. тр		g		
Operations and Maintenance	es					
	Janitorial Supplies	6,000	5,736	6,000	0.00%	4.60%
	Utilities	2,000	1,697	2,000	0.00%	17.86%
	Nater	2,250	2,104	2,250	0.00%	6.94%
	Secured Property Tax	910	910	1,000	9.89%	9.89%
	/ehicle Maintenance	1,050	165	500	-52.38%	203.03%
	Buildings & Grounds-Maintenance	10,000	5,740	8,000	-20.00%	39.37%
	Alarm Systems/Security	500	598	650	30.00%	8.70%
	Miscellaneous Expenditures	500	-	500	0.00%	0.00%
	Equipment Rental	250	-	-	-100.00%	0.00%
10-40-5052 N	Minor Facility Repairs/Tools	250	<u>-</u> .	500	100.00%	0.00%
Total operations and	maintenance	23,710	16,950	21,400	-9.74%	26.25%
Contract Services 10-40-5655 L	_andscape Maintenance/Janitorial Serviecs	* 2.450	2.250	3.000	22.45%	33.33%
	•			-,		
Total Contract Servic	es	2,450	2,250	3,000	22.45%	33.33%
Capital Expenditures						
	Buildings and improvements	5.000	800		-100.00%	-100.00%
	Equipment	500	-		-100.00%	0.00%
Total Capital Expendi	• •	5.500	800		-100.00%	-100.00%
Total Expenditures		31,660	20,000	24,400	-22.93%	22.00%
* Brightview Landscap	e Services					
	h 31, 2022: \$4,818.45/month	43,366				
	h 31, 2023: \$5,059.37/month	15,178				
· · · 1	Total	58,544				
Allocation:						
	Rossmoor Park	26,345				
	Rusk Park	26,345				
	Montecito Center	2,927				
5.0% N	Mini-Parks	2,927				
		58,544				

Salaries and Benefits		2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
One metions and Maintena						
Operations and Maintena 10-50-5018	nces Janitorial Supplies	6.000	5.236	6.000	0.00%	14.59%
10-50-5010	Utilities	23.000	22.669	23,000	0.00%	1.46%
10-50-5022	Water	42,000	38,911	42,000	0.00%	7.94%
10-50-5025	Secured Property Tax	4,040	4,040	4,200	3.96%	3.96%
10-50-5030	Vehicle Maintenance	1.200	665	1,000	-16.67%	50.38%
10-50-5032	Buildings & Grounds-Maintenance	43,000	35,345	40,000	-6.98%	13.17%
10-50-5034	Alarm Systems/Security	550	751	800	45.45%	6.52%
10-50-5045	Miscellaneous Expenditures	250	-	500	100.00%	0.00%
10-50-5051	Equipment Rental	250	-	500	100.00%	0.00%
10-50-5052	Minor Facility Repairs/Tools	250	-	500	100.00%	0.00%
Total operations ar	nd maintenance	120,540	107,617	118,500	-1.69%	10.11%
Contract Services		+ 00.000	00.050	27.000	00.700/	00.040/
10-50-5655	Landscape Maintenance/Janitorial Serviecs	*22,000	20,253	27,000	22.73%	33.31%
Total Contract Serv	vices	22,000	20,253	27,000	22.73%	33.31%
Capital Expenditures 10-50-6005 Total Capital Expe	Building and Improvements nditures	43,700 43,700	37,130 37,130	<u>-</u>	-100.00% -100.00%	-100.00% -100.00%
Total Expenditures		186,240	165,000	145,500	-21.88%	-11.82%
April 1, 2022 - M Allocation:	arh 31, 2022: \$4,818.45/month larh 31, 2023: \$5,059.37/month Total	43,366 15,178 58,544				
45.0% 5.0%		26,345 26,345 2,927 2,927 58,544				

Rossmoor Community Services District Preliminary Budget Department 60 -Street Lighting For the Fiscal Year 2021-2022

		2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
Salaries and Benefits						
Operations and Maintena	ances					
Contract Services 10-60-5650	Street Lights	108.000	80.000	100,000	-7.41%	25.00%
	•					
Total Contract Se	rvices	108,000	80,000	100,000	-7.41%	25.00%
Total Expenditure	s	108,000	80,000	100,000	-7.41%	25.00%

Rossmoor Community Services District Preliminary Budget Department 65 - Rossmoor Wall For the Fiscal Year 2021-2022

Salaries and Benefits		2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
Salaries and benefits						
Operations and Maintena	ances					
10-65-5002	Insurance - Liability	2,200	-	-	-100.00%	0.00%
10-65-5032	Buildings & Grounds-Maintenance	1,500	-	1,000	-33.33%	0.00%
Total operations a	and maintenance	3,700		1,000	-72.97%	0.00%
Contract Services						
Total expenditure	s	3,700		1,000	-72.97%	0.00%

Rossmoor Community Services District Preliminary Budget Department 70 - Street Sweeping For the Fiscal Year 2021-2022

		2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
Salaries and Benefits						
Operations and Maintenar	nces					
Contract Services 10-70-5642	Street Sweeping	60.000	60.000	65,000	8.33%	8.33%
Total Contract Serv		60,000	60,000	65,000	8.33%	8.33%
Total expenditures		60.000	60.000	65.000	8.33%	8.33%

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

Salaries and Benefits		2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
Operations and Maintena	nces					
10-80-5017	Community Events	1,500	72	1,500	0.00%	1983.33%
10-80-5051	Equipment Rental	50		-	0.00%	0.00%
Total operations a	nd maintenance	1,550	72	1,500	-3.23%	1983.33%
Contract Services						
10-80-5656	Tree Trimming	117,000	108,975	120,500	2.99%	10.58%
10-80-5660	Tree Removal	3,000	970	3,000	0.00%	209.28%
Total Contract Ser	vices	120,000	109,945	123,500	2.92%	12.33%
Capital Expenditures						
10-90-6015	Trees	45,000	45,000	45,000	0.00%	0.00%
Total capital exper	nditures	45,000	45,000	45,000	0.00%	0.00%
Total expenditures	;	166,550	155,017	170,000	2.07%	9.67%

Salaries and Benefits		2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
Operations and Maintena	nces					
10-90-5022	Utilities	950	180	500	-47.37%	177.78%
10-90-5023	Water	8,200	5,570	6,000	-26.83%	7.72%
10-90-5032	Buildings & Grounds-Maintenance	2,500	1,000	2,000	-20.00%	100.00%
10-90-5045	Miscellaneous Expenditures	100	-	100	0.00%	0.00%
10-90-5051	Equipment Rental	100	-	100	0.00%	0.00%
10-90-5052	Minor Facility Repairs/Tools	100	<u> </u>	100	0.00%	0.00%
Total operations as	nd maintenance	11,950	6,750	8,800	-26.36%	30.37%
Contract Services						
10-90-5655	Landscape Maintenance/Janitorial Serviecs	* 2,450	2,250	3,000	22.45%	33.33%
Total Contract Ser	vices	2,450	2,250	3,000	22.45%	33.33%
Capital Expenditures						
10-90-6010	Equipment	100	<u> </u>		-100.00%	0.00%
Total capital exper	ditures	100	<u> </u>	<u> </u>	-100.00%	
Total expenditures		14,500	9,000	11,800	-18.62%	31.11%
* Brightview Landso	cape Services					
	larh 31, 2022: \$4,818.45/month	43,366				
April 1, 2022 - N	larh 31, 2023: \$5,059.37/month	15,178				
	Total	58,544				
Allocation:						
	Rossmoor Park	26,345				
	Rusk Park	26,345				
5.0%		2,927				
5.0%	Mini-Parks	2,927				
		58,544				

Rossmoor CSD California JPIA Contribution Summary Report Date: 3/1/2021

~ Estimated ~

	2020-21	2021-22	Change	%
<u>Liability</u>				
Annual Contribution	\$ 26,687	\$ 24,018	\$ (2,669)	-10.0%
Retrospective Adjustment	-	pending		
Payment Plan Principal	-	pending		
Payment Plan Fee	-	pending		
Subtotal	26,687	24,018	(2,669)	
Workers' Compensation				
Annual Contribution	-	-	-	0.0%
Retrospective Adjustment	-	pending		
Payment Plan Principal	-	pending		
Payment Plan Fee	-	pending		
Subtotal	-	-	-	
Property				45.00/
All-Risk	6,200	7,130	930	15.0%
Earthquake		-		0.0%
Other Vehicles	300	315	15	5.0%
Emergency Vehicles	-	-	-	0.0%
Mechanical Breakdown	200	206	6	3.0%
California JPIA Admin Fee	300	303	3	1.0%
Mid Year TIV Changes	-	-	-	0.0%
Subtotal	7,000	7,954	954	13.6%
<u>Miscellaneous</u>				
Crime (premium paid to Alliant)	1,800	1,818	18	1.0%
Pollution Legal Liability	284	298	14	5.0%
Underground Storage Tanks	-	-	-	0.0%
Subtotal	2,084	2,116	32	1.5%

Retrospective adjustments for 2021-22 are not yet available.

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** <u>Preliminary Budget</u>: 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.
- **3020.25** <u>Public Works/CIP Committee:</u> 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** <u>Capital Project Budget:</u> 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** <u>Budget Committee:</u> 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** <u>Preliminary Budget:</u> 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** <u>Public Hearing:</u> 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 will 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 <u>Budget Adjustment:</u> 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 may adjust the budget by adoption of a resolution amending the budget.

3020.110 <u>Budgetary Control:</u> 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

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-2

Date: June 1, 2021

To: Budget Committee

Director Tony DeMarco Director Jeffrey Rips

From: General Manager Joe Mendoza

Subject: DISCUSSION REGARDING A FEE SURVEY FOR TENNIS COURT

RENTALS, ATHLETIC FIELDS, AND PICNIC SHELTERS

RECOMMENDATION

It is recommended that the Rossmoor Community Services (RCSD) Budget Committee review the Fee Survey and consider adjustments that may be recommended to the RCSD Board of Directors.

INFORMATION

In an effort to evaluate the current fees for RCSD tennis court rentals, athletic fields, and picnic shelters, RCSD staff researched the current market by comparing the fee schedules of surrounding agencies with the District's fee current schedule. The last time this was done and fees were raised by the District was in September 2017.

Fee changes for consideration by the Budget Committee are as follows: tennis court fees would increase slightly with resident rates for non-peak hours going from \$6 to \$7 per hour, and non-resident rates for non-peak hours increasing from \$8 to \$9 per hour. For peak hours (after 5 p.m.) and weekends, the resident rate would increase from \$8 to \$9 per hour and non-resident rates would increase from \$10 to \$11 per hour.

Field space at both Rush Park and Rossmoor Park are always in high demand. To help maintain the fields, an increase is suggested to the hourly rates. The non-profit rate would increase from \$6 to \$7 per hour, resident rates would increase from \$12 to a \$13 per hour, and non-resident rates would increase from \$18.50 to \$20 per hour.

The Rush Park and Rossmoor Park picnic sites and canopy area provide a great space for residents to enjoy. To help keep these areas clean and maintained, staff suggests an increase in the rates for all areas: an increase from \$25 to \$30 for the regular picnic sites and an increase from \$50 to \$60 for the large canopy area at Rush Park. Rates are still below the average for the surrounding communities and these areas can only be reserved by Rossmoor residents.

The fee increases that have been identified are necessary to provide ongoing revenue in order to maintain the facilities for our users.

ATTACHMENTS

1. Fee Study & Recommendations 2021

FEE STUDY 2021

COURTS	Los Alamitos	Seal Beach	Cypress	
		12pm-5pm		
Tennis	4- 0	Resident \$10/hr -Non-Resident \$12/hr	No Foo	
	\$7/hr	5pm-9:30pm	No Fee	
		Resident \$13/hr Non-Resident \$15/hr		
FIELDS				
	Non-Profit \$9/hr	Youth Resident \$16/hr		
EIELD 1/2/2	Resident \$12/hr	Youth Non-Resident \$26/hr	Resident \$15/hr	
FIELD 1/2/3 Non-Resident \$12/hr		Business Use \$88/hr	Non-Resident \$20/hr	
PICNICS				
	Small \$25 Res/\$40 Non	Resident \$36/hr	Resident Only	
Picnic Area	Large \$35 Res/\$50 Non	Non-Resident \$57/hr	\$25	
	(4 Hours)			

FEE STUDY 2021

COURTS	Long Beach	Garden Grove	La Palma	Cerritos	
	7am-4pm			Resident no charge	
Tennis	\$9/hr	No Fee	\$13/hr		
rennis	4pm - Close	No ree	\$15/111	10am-3pm	
	\$14/hr			Non-Resident \$7/hr	
FIELDS					
	Adult Resident \$33/hr	Non-Profit \$2/hr			
FIELD 1/2/3	Adult Non-Resident \$48/hr	Resident \$15/hr	\$19/hr	\$15/hr after 8pm	
FIELD 1/2/3	Youth Inclusive \$20/hr	Non-Resident \$32/hr	313/111		
	Profit Use \$64/hr				
PICNICS					
Picnic Area	Family/NonProfit \$68 - \$200	Shelter- Res \$55/\$75 Non	\$19/hr 75people max	Flat fee	
	Company \$140 - \$275	Pavillion- Res \$140/\$170 Non	\$30/hr 150 people max	\$100 max 6 hours	
		(a day)		\$100 Deposit All Picnics	

RCSD PROPOSED FEES AND ANALYSIS 2021

COURTS	RCSD Current	RCSD Proposed	Revenue Increase	Averages	Notes
Tonnic	Resident \$6/hr Non-Resident \$8/hr Resident \$7 / Non-Resident \$9	\$1,956	Resident\$9 Non\$9.40	INCREASE OF \$1 TO GET CLOSER TO AVERAGE OF	
Tennis	5pm-9:30pm Resident \$8/hr Non-Resident \$10/hr	Resident \$9 / Non-Resident \$11	\$1,550	Resident\$11 Non\$13	LOCAL COMMUNITIES
FIELDS					
	Non-Profit \$6/hr	Non-Profit \$7		Non-Profit \$5.60	SLIGHT INCREASE
EIEI D 1/2/2	Resident \$12/hr	Resident \$13	\$1,085	Resident \$15.50	TO GET CLOSER TO LOCAL AVERAGES
FIELD 1/2/3	Non-Resident \$18.50/hr	Non-Resident \$20	Ş1,063	Non-Resident \$21.75	
PICNICS					
Picnic Area	Residents Only	Residents Only			SLIGHT INCREASE
	Site \$25	Site \$30	\$1,385	\$44.12	STIILL BELOW AVERAGE
	Canopy \$50	Canopy \$60		\$72.12	FOR RESIDENTS

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-3

Date: June 1, 2021

To: Budget Committee

Director Tony DeMarco Director Jeffrey Rips

From: General Manager Joe Mendoza

Accountant Kenneth Pun

Subject: RECAP OF CAPITAL IMPROVEMENT PROJECTS FY 2020-2021 AND

CONSIDERATION OF CAPITAL IMPROVEMENT PROJECTS FOR FY 2021-2022

RECOMMENDATION

Review the FY 2020-2021 Capital Improvement Projects (CIP) and make recommendations to the Rossmoor Community Services (RCSD) Board of Directors regarding the FY 2021-2022 Preliminary Budget and Capital Improvement Projects list.

INFORMATION

Due to the COVID-19 pandemic and its effect on District revenues, the RCSD Board of Directors was very conservative in their approach to Capital Improvement Projects (CIP) in FY 2020-2021. The Board approved FY 2020-2021 projects as follows:

- 1. Repaving of the Rush Park Parking Lot \$35,200
- 2. LED Lighting Upgrades for the Rush Auditorium \$9,384
- 3. Rush Park and Montecito Center Exterior Painting \$13,000

These projects were completed in FY 2020-2021.

FY 2020-2021

Upon reviewing the FY 2020-2021 Estimate to Close, the General Manager is requesting an allocation of approximately \$34,200 for the following projects this fiscal year:

1. Upgrade of the Rush Park Auditorium audio-visual system - \$37,000. Calvary Chapel Church will participate in the cost by contributing \$12,000; the District would fund \$25,000.

2. Replace the carpet in the Rossmoor Community Center with laminate flooring - \$9,200.

FY 2021-2022

Looking ahead to FY 2021-2022, it is recommended that the District again take a conservative approach since we are just beginning to come out of the pandemic. The proposed CIP list is:

1. Replacement of the Rossmoor Park playground - \$150,000. This project will be completely offset by Prop 68 per capita grant funding.

In closing, District staff will continue to seek grant funding from our legislators and other governmental sources. As funding comes available, we will meet with the CIP Committee to identify additional projects. Therefore, the approach will be for future CIP's to be completely funded by grants or donations.

ATTACHMENTS

None.