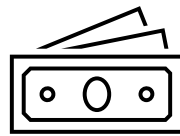


Meeting
of the



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/ldearing>

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

A. ORGANIZATION

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. REGULAR CALENDAR

1. DISCUSSION WITH GENERAL MANAGER AND ACCOUNTANT REGARDING FY 2020-2021 ESTIMATE TO CLOSE AND FY 2021-2022 PRELIMINARY 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. ADJOURNMENT

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:

Elizabeth Deering for _____
Joe Mendoza
General Manager

Date May 27, 2021

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

SALARY PLAN F/Y 2021-2022							
Position	2020-2021 Current Salary		2020-2021 Midpoint Includes 2.26% CPI rounded out to 3% for 2021-2022		2021-2022 Recommended Salary		
	Annually	Hourly	Midpoint	Hourly Increase	Annually	Hourly 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	\$ 48,587.29	\$ 0.67	\$ 48,587.29	\$ 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

	Original Budget	YTD 10 Month Actual	Current Month April 2021 Actual	Variance	% of Budget	Estimate to Close	12-Month Projection	Favorable (Unfavorable)
Revenues:								
Property taxes	\$ 1,036,195	\$ 1,033,029	\$ 330,069	\$ 3,166	99.69%	\$ 68,739	\$ 1,101,768	\$ 65,573
Assessments	360,000	361,665	116,709	(1,665)	100.46%	4,358	366,023	6,023
Use of money and property	16,000	5,876	1,047	10,124	36.73%	1,500	7,376	(8,624)
Intergovernmental	65,400	2,483	-	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	-	25,619	30.76%	-	11,381	(25,619)
Total revenues	<u>1,679,495</u>	<u>1,505,951</u>	<u>467,371</u>	<u>173,544</u>	<u>89.67%</u>	<u>141,347</u>	<u>1,647,298</u>	<u>(32,197)</u>
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	<u>1,493,285</u>	<u>1,261,107</u>	<u>68,380</u>	<u>232,178</u>	<u>84.45%</u>	<u>183,910</u>	<u>1,445,017</u>	<u>48,268</u>
Changes in Fund Balance	<u>\$ 186,210</u>	<u>244,844</u>	<u>\$ 398,991</u>	<u>\$ (58,634)</u>		<u>\$ (42,563)</u>	<u>202,281</u>	<u>\$ 16,071</u>
Fund Balance:								
Beginning of Period		<u>1,130,999</u>					<u>1,130,999</u>	
End of Period		<u>\$ 1,375,843</u>					<u>\$ 1,333,280</u>	

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

	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget
Revenues:			
Property taxes	1,036,195	1,101,768	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

**Rossmoor Community Services District
Preliminary Budget
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
Property Taxes						
10-00-3000	Current secured	957,500	1,008,948	1,039,216	8.53%	3.00%
10-00-3001	Current unsecured	29,000	45,377	46,738	61.17%	3.00%
10-00-3002	Prior secured	7,500	-	-	-100.00%	0.00%
10-00-3003	Prior unsecured	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%
10-00-3020	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						
10-00-3001	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%
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%
Total other governmental agencies		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 Reservatio	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%
10-00-3502	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%
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

** Permit and Rental Fees
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.!

**Rossmoor Community Services District
Preliminary Budget
Department 10 - Administrative Services
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						
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 benefits		544,400	493,000	649,243	19.26%	31.69%
Operations and Maintenances						
10-10-5002	Insurance - Liability	24,165	35,771	35,000	44.84%	-2.16%
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 and 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 Services		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	-	2,000	0.00%	0.00%
10-10-6015	Software	-	-	15,000	0.00%	0.00%
Total Capital Expenditures		8,500	4,500	17,000	100.00%	277.78%
Total Expenditures		781,025	840,000	988,143	26.52%	17.64%

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

** Leasing 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**

	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 Maintenances					
10-20-5017 Community Events	39,500	20,000	39,500	0.00%	97.50%
Total operations and 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 Expenditures	250	-	-	-100.00%	#DIV/0!
Total Expenditures	39,750	20,000	39,500	-0.63%	97.50%

**Rossmoor Community Services District
Preliminary Budget
Department 30 - Rossmoor Park
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 Maintenances							
10-30-5018	Janitorial Supplies	6,000	5,836	6,000	0.00%	2.81%	
10-30-5022	Utilities	12,500	12,500	12,500	0.00%	0.00%	
10-30-5023	Water	27,000	27,380	28,000	3.70%	2.26%	
10-30-5025	Secured Property Tax	1,060	1,060	1,150	8.49%	8.49%	
10-30-5030	Vehicle Maintenance	1,050	665	1,000	-4.76%	50.38%	
10-30-5032	Buildings & Grounds-Maintenance	30,000	27,687	30,000	0.00%	8.35%	
10-30-5034	Alarm Systems/Security	850	619	850	0.00%	37.32%	
10-30-5045	Miscellaneous Expenditures	450	-	500	11.11%	#DIV/0!	
10-30-5051	Equipment Rental	250	-	500	100.00%	#DIV/0!	
10-30-5052	Minor Facility Repairs/Tools	250	-	500	100.00%	#DIV/0!	
Total operations and maintenance		79,410	75,747	81,000	2.00%	6.93%	
Contract Services							
10-30-5655	Landscape Maintenance/Janitorial Services	*	22,000	20,253	27,000	22.73%	33.31%
Total Contract Services		22,000	20,253	27,000	22.73%	33.31%	
Capital Expenditures							
10-30-6005	Buildings and improvements	**	-	-	155,000	0.00%	0.00%
10-30-6010	Equipment		500	-	-	-100.00%	0.00%
Total Capital Expenditures		500	-	155,000	30900.00%	#DIV/0!	
Total Expenditures		101,910	96,000	263,000	158.07%	173.96%	
* Brightview Landscape Services							
	April 1, 2021 - Marh 31, 2022: \$4,818.45/month		43,366				
	April 1, 2022 - Marh 31, 2023: \$5,059.37/month		15,178				
	Total		58,544				
Allocation:							
	45.0% Rossmoor Park		26,345				
	45.0% Rusk Park		26,345				
	5.0% Montecito Center		2,927				
	5.0% Mini-Parks		2,927				
			58,544				

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

**Rossmoor Community Services District
Preliminary Budget
Department 40 - Montecito Center
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 Maintenances						
10-40-5018	Janitorial Supplies	6,000	5,736	6,000	0.00%	4.60%
10-40-5022	Utilities	2,000	1,697	2,000	0.00%	17.86%
10-40-5023	Water	2,250	2,104	2,250	0.00%	6.94%
10-40-5025	Secured Property Tax	910	910	1,000	9.89%	9.89%
10-40-5030	Vehicle Maintenance	1,050	165	500	-52.38%	203.03%
10-40-5032	Buildings & Grounds-Maintenance	10,000	5,740	8,000	-20.00%	39.37%
10-40-5034	Alarm Systems/Security	500	598	650	30.00%	8.70%
10-40-5045	Miscellaneous Expenditures	500	-	500	0.00%	0.00%
10-40-5051	Equipment Rental	250	-	-	-100.00%	0.00%
10-40-5052	Minor Facility Repairs/Tools	250	-	500	100.00%	0.00%
Total operations and maintenance		23,710	16,950	21,400	-9.74%	26.25%
Contract Services						
10-40-5655	Landscape Maintenance/Janitorial Serviecs *	2,450	2,250	3,000	22.45%	33.33%
Total Contract Services		2,450	2,250	3,000	22.45%	33.33%
Capital Expenditures						
10-40-6005	Buildings and improvements	5,000	800	-	-100.00%	-100.00%
10-40-6010	Equipment	500	-	-	-100.00%	0.00%
Total Capital Expenditures		5,500	800	-	-100.00%	-100.00%
Total Expenditures		31,660	20,000	24,400	-22.93%	22.00%
* Brightview Landscape Services						
	April 1, 2021 - Marh 31, 2022: \$4,818.45/month	43,366				
	April 1, 2022 - Marh 31, 2023: \$5,059.37/month	15,178				
	Total	58,544				
Allocation:						
45.0%	Rossmoor Park	26,345				
45.0%	Rusk Park	26,345				
5.0%	Montecito Center	2,927				
5.0%	Mini-Parks	2,927				
		58,544				

**Rossmoor Community Services District
Preliminary Budget
Department 50 - Rush Park
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 Maintenances						
10-50-5018	Janitorial Supplies	6,000	5,236	6,000	0.00%	14.59%
10-50-5022	Utilities	23,000	22,669	23,000	0.00%	1.46%
10-50-5023	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 and maintenance		120,540	107,617	118,500	-1.69%	10.11%
Contract Services						
10-50-5655	Landscape Maintenance/Janitorial Serviecs *	22,000	20,253	27,000	22.73%	33.31%
Total Contract Services		22,000	20,253	27,000	22.73%	33.31%
Capital Expenditures						
10-50-6005	Building and Improvements	43,700	37,130	-	-100.00%	-100.00%
Total Capital Expenditures		43,700	37,130	-	-100.00%	-100.00%
Total Expenditures		186,240	165,000	145,500	-21.88%	-11.82%
* Brightview Landscape Services						
	April 1, 2021 - Marh 31, 2022: \$4,818.45/month	43,366				
	April 1, 2022 - Marh 31, 2023: \$5,059.37/month	15,178				
	Total	58,544				
Allocation:						
	45.0% Rossmoor Park	26,345				
	45.0% Rusk Park	26,345				
	5.0% Montecito Center	2,927				
	5.0% Mini-Parks	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 Maintenances					
Contract Services					
10-60-5650 Street Lights	108,000	80,000	100,000	-7.41%	25.00%
Total Contract Services	<u>108,000</u>	<u>80,000</u>	<u>100,000</u>	<u>-7.41%</u>	<u>25.00%</u>
Total Expenditures	<u>108,000</u>	<u>80,000</u>	<u>100,000</u>	<u>-7.41%</u>	<u>25.00%</u>

**Rossmoor Community Services District
Preliminary Budget
Department 65 - Rossmoor Wall
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 Maintenances					
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 and maintenance	<u>3,700</u>	<u>-</u>	<u>1,000</u>	<u>-72.97%</u>	<u>0.00%</u>
Contract Services					
Total expenditures	<u>3,700</u>	<u>-</u>	<u>1,000</u>	<u>-72.97%</u>	<u>0.00%</u>

**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 Maintenances					
Contract Services					
10-70-5642 Street Sweeping	60,000	60,000	65,000	8.33%	8.33%
Total Contract Services	<u>60,000</u>	<u>60,000</u>	<u>65,000</u>	<u>8.33%</u>	<u>8.33%</u>
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>65,000</u>	<u>8.33%</u>	<u>8.33%</u>

**Rossmoor Community Services District
Preliminary Budget
Department 80 - Parkway Tree
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 Maintenances					
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 and maintenance	<u>1,550</u>	<u>72</u>	<u>1,500</u>	<u>-3.23%</u>	<u>1983.33%</u>
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 Services	<u>120,000</u>	<u>109,945</u>	<u>123,500</u>	<u>2.92%</u>	<u>12.33%</u>
Capital Expenditures					
10-90-6015 Trees	45,000	45,000	45,000	0.00%	0.00%
Total capital expenditures	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>0.00%</u>	<u>0.00%</u>
Total expenditures	<u>166,550</u>	<u>155,017</u>	<u>170,000</u>	<u>2.07%</u>	<u>9.67%</u>

**Rossmoor Community Services District
Preliminary Budget
Department 90 - Mini-Parks and Medians
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 Maintenances					
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	-	100	0.00%	0.00%
Total operations and maintenance	11,950	6,750	8,800	-26.36%	30.37%
Contract Services					
10-90-5655 Landscape Maintenance/Janitorial Services *	2,450	2,250	3,000	22.45%	33.33%
Total Contract Services	2,450	2,250	3,000	22.45%	33.33%
Capital Expenditures					
10-90-6010 Equipment	100	-	-	-100.00%	0.00%
Total capital expenditures	100	-	-	-100.00%	
Total expenditures	14,500	9,000	11,800	-18.62%	31.11%
* Brightview Landscape Services					
April 1, 2021 - Marh 31, 2022: \$4,818.45/month	43,366				
April 1, 2022 - Marh 31, 2023: \$5,059.37/month	15,178				
Total	<u>58,544</u>				
Allocation:					
45.0% Rossmoor Park	26,345				
45.0% Rusk Park	26,345				
5.0% Montecito Center	2,927				
5.0% Mini-Parks	2,927				
	<u>58,544</u>				

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)	
<u>Workers' Compensation</u>				
Annual Contribution	-	-	-	0.0%
Retrospective Adjustment	-	pending		
Payment Plan Principal	-	pending		
Payment Plan Fee	-	pending		
Subtotal	-	-	-	
<u>Property</u>				
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 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.

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

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

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 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 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 may adjust the budget 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

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

FEE STUDY 2021

COURTS	Long Beach	Garden Grove	La Palma	Cerritos
Tennis	7am-4pm \$9/hr	No Fee	\$13/hr	Resident no charge
	4pm - Close \$14/hr			10am-3pm Non-Resident \$7/hr
FIELDS				
FIELD 1/2/3	Adult Resident \$33/hr	Non-Profit \$2/hr	\$19/hr	\$15/hr after 8pm
	Adult Non-Resident \$48/hr	Resident \$15/hr		
	Youth Inclusive \$20/hr	Non-Resident \$32/hr		
	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
Tennis	Before 5pm 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 LOCAL COMMUNITIES
	5pm-9:30pm Resident \$8/hr Non-Resident \$10/hr	Resident \$9 / Non-Resident \$11		Resident\$11 Non\$13	
FIELDS					
FIELD 1/2/3	Non-Profit \$6/hr	Non-Profit \$7	\$1,085	Non-Profit \$5.60	SLIGHT INCREASE TO GET CLOSER TO LOCAL AVERAGES
	Resident \$12/hr	Resident \$13		Resident \$15.50	
	Non-Resident \$18.50/hr	Non-Resident \$20		Non-Resident \$21.75	
PICNICS					
Picnic Area	Residents Only	Residents Only	\$1,385		SLIGHT INCREASE STILL BELOW AVERAGE FOR RESIDENTS
	Site \$25	Site \$30		\$44.12	
	Canopy \$50	Canopy \$60		\$72.12	

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.