

ROSSMOOR

COMMUNITY SERVICES DISTRICT



APPROVED BUDGET **FISCAL YEAR 2015-2016**



ROSSMOOR COMMUNITY SERVICES DISTRICT
Rossmoor, California

ADOPTED FINAL BUDGET

FISCAL YEAR 2015–2016

BOARD OF DIRECTORS

BILL KAHLERT, PRESIDENT

TONY DEMARCO, 1ST VICE PRESIDENT

RON CASEY, 2ND VICE PRESIDENT

DAVE BURGESS, DIRECTOR

MICHAEL MAYNARD, DIRECTOR

CHIEF ADMINISTRATIVE OFFICER

JAMES D. RUTH
GENERAL MANAGER

FINANCE ASSISTANT

KATHLEEN BELL
ACCOUNTANT/BOOKKEEPER

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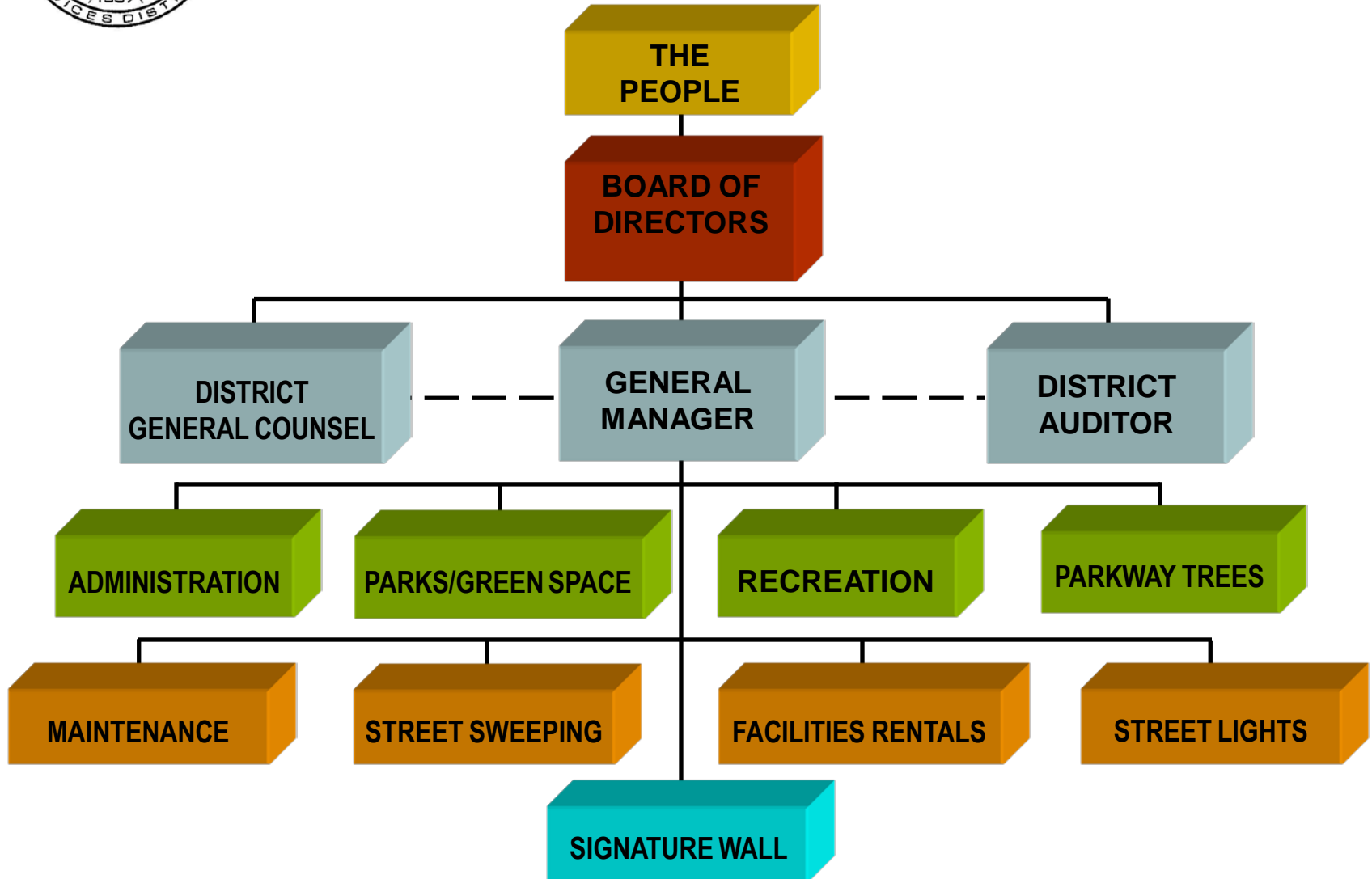
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Rossmoor Community Services District

Organization Chart





ROSSMOOR COMMUNITY SERVICES DISTRICT

MISSION STATEMENT, GOALS AND OBJECTIVES

MISSION STATEMENT: The mission of the Rossmoor Community Services District is to provide superior, cost-effective, services that enhance the quality of life for the residents of Rossmoor.

GOAL I—SAFETY: The District will use all possible means to ensure the safety of the community through effective utilization of its public safety resources.

- Objective 1: In coordination with the Orange County Sheriff, and other law enforcement agencies, endeavor to provide law enforcement services tailored to the needs of the community
- Objective 2: Maintain effective communication with the Orange County Fire Authority to promote the dissemination of fire safety information and materials as a means of minimizing loss of life and property in the community.
- Objective 3: Oversee the effective provision of street lighting services for the enhancement of public safety in the community.

GOAL II—FINANCIAL STABILITY: The District will maximize its available resources and ensure financial stability by maintaining a balanced budget and adhering to all applicable financial policies.

- Objective 1: Utilize available grant funds to the greatest extent possible as a means of preserving or enhancing its resources for other needed priorities.
- Objective 2: Invest reserve funds in accordance with the district's investment policy in order to maximize a safe return on investment.
- Objective 3: Effectively use community volunteers whenever possible in order to enhance the district's service levels and infrastructure.
- Objective 4: Review user fees periodically and recommend adjustments to the Board; according to policy.
- Objective 5: Work with committees to review and evaluate district finances and related policies in order to make recommendations to the board regarding the district's financial resources.

GOAL III—URBAN FOREST: The District will promote, protect and maintain a healthy urban forest in Rossmoor.

- Objective 1: Plant and maintain a diverse population of parkway and park trees by species and age in approximately as many of the 5,500 designated site locations as possible.
- Objective 2: Manage the inventory of parkway trees in Rossmoor to assure that they are properly safety trimmed so as to not pose a hazard to the community.
- Objective 3: Oversee its parks and parkway locations in Rossmoor to assure that all trees are properly watered, trimmed, and maintained in a healthy, safe and aesthetically pleasing condition.

GOAL IV—PROPERTY MAINTENANCE: The District will endeavor to ensure that all of its properties are maintained in a safe and proper working order.

- Objective 1: Inspect all District properties on a regular basis to determine that they are being properly maintained in accordance with industry standards and safety regulations.
- Objective 2: Implement maintenance schedules for each of the District's properties in order to ensure their maximum service life.
- Objective 3: Monitor and maintain records of the performance of maintenance and capital project contractors.
- Objective 4: Take all necessary measures to conserve water and to reduce the use of water for irrigation of the District's green space.
- Objective 5: Take all necessary measures to conserve resources and to be good stewards and follow best practices as it pertains to conserving our natural resources.

GOAL V—RECREATION: The District will endeavor to create a livable community and promote healthy lifestyles aimed at enhancing the quality of life through use of recreational activities.

- Objective 1: Provide a variety of recreational, cultural and sports programs and special events such as Movies, Concerts and Shakespeare in the Park and co-sponsor events such as the Community Festival and 4th of July Fireworks Spectacular that appeal to all segments of the community.
- Objective 2: Monitor recreation and athletic facilities and equipment to ensure they remain safe, clean and in good working order.
- Objective 3: Ensure that recreation and athletic facilities are accessible to all users.
- Objective 4: Promote cost-effective use of the District's parks, facilities and programs through the establishment of reasonable user fees and charges while encouraging maximum use by the public.

GOAL VI—COMMUNICATION: The District will expand upon the availability of information to Rossmoor residents by communicating important and timely information.

- Objective 1: Utilize to the maximum extent possible, the use of the district website, traditional, online and social media to inform the public about current information concerning the business and services of the district.
- Objective 2: Publish and distribute a quarterly newsletter for each household in Rossmoor, in either hardcopy or electronic format, in order to disseminate information about district business, programs, current events and items of interest to the community.
- Objective 3: Provide a variety of opportunities for community input in a variety of formats, such as public meetings, workshops, email campaigns, polls and surveys.
- Objective 4: Whenever possible, employ a variety of internal and external resources, in the form of vendors and cosponsors, to announce and promote district programs and business.

GOAL VII—COOPERATIVE RELATIONSHIPS: The District will endeavor to work closely with other local, state and federal agencies.

- Objective 1: Develop a cooperative agreement with the Los Alamitos Unified School District for the joint use of facilities.
- Objective 2: Meet regularly with neighboring jurisdictions to discuss and resolve common issues.
- Objective 3: Maintain a positive working relationship with officials and agencies of the County of Orange in order to provide the highest possible levels of services to the community.

GOAL VIII—NEW INITIATIVES: The District will evaluate new initiatives as they come to the attention of the Board.

- Objective 1: Take the initiative to address new concerns expressed by the community in order to determine what, if any options are available to address those concerns.
- Objective 2: Report to the community on any actions taken by the board regarding new initiatives whether independently undertaken by the board or proposed by the community.

GOAL IX—CLEAN STREETS: The District will effectively manage street sweeping operations in the community.

- Objective 1: Assure that the public right-of-way within Rossmoor is regularly swept free of debris, leaves, soil, litter and other materials.
- Objective 2: In cooperation with the Orange County Sheriff, monitor the street sweeping enforcement program as a means of ensuring that all streets are swept in accordance with the established schedule and that residents are kept aware of the need to keep streets clear during posted hours.

MEMORANDUM

TO: BOARD OF DIRECTORS

**FROM: JAMES RUTH
GENERAL MANAGER**

DATE: December 8, 2015

SUBJECT: FY 2015-2016 FINAL BUDGET MESSAGE

The Fiscal Year 2015-2016 Final Budget continues in its current format which bifurcates the Preliminary and the Final Budget processes, as dictated by SB 135 and Board policy. The budget format instituted several years ago spreads administrative costs and overhead to appropriate operating departments, thus depicting a more accurate statement of the cost of providing specific services.

As in previous years, the Preliminary Budget was presented to the Public Works/CIP and Budget Committees in late April and early May, respectively. The budget was then presented to the Board at their May meeting without year-end figures. These entries have now been reconciled based on the FY 2014-2015 Report on Audit completed by the District's Auditor in the Fall of 2015. SB135, which governs the budget cycle for special districts, mandates final budget adoption by August. This tends to limit the early development of final audited numbers prior to budget adoption. The Board, however, may amend the budget by resolution at mid-year, or when necessary.

In keeping with the state of the current economy, the District continues to receive greater than anticipated revenues. Once again, future revenue forecasts suggest stable to slightly higher revenue flow. Therefore, this year's estimated expenses continue to reflect modest enhancements to services, while still projecting a modest carryover of fund balance for next fiscal year.

The District remains relatively unscathed by the fiscal issues of the State and County and has developed a balanced budget with no reductions in services. The District's capital improvement plan continues the upgrading of parks and buildings. Fees and charges for the rental of District facilities now include modest adjustments for the first time in three years. These increases were based on the recently concluded fee study and adjusted fee schedule. When added to a growing revenue base, these monies will be used to maintain or improve service levels for the community.

These factors are cited in order to provide context to the Final Budget. This information is provided solely for the purpose of informing the Board about potential budget impacts during the 2015-2016 Fiscal Year. As always, our focus will be directed at the proper management and development of the District's programs and areas of responsibility. Moreover, the Board will be advised if a mid-course correction is needed, and in sufficient time to adjust spending patterns accordingly.

Another important element of a sound budgeting process is a well developed mission statement with corresponding goals and objectives. Each fiscal year the Board has readopted its current mission statement and a comprehensive set of goals which mirror the District's primary areas of responsibility.

These areas include such activities as parks, recreation and parkway trees, as well as other important service elements. The District's budget is structured to properly allocate available resources to those activities; thus ensuring that resources meet anticipated expenses in providing the desired levels of service to the community. The General Manager's Quarterly Status Report is also formatted to correspond with the elements of the Board's Mission Statement and its Goals and Objectives, thus providing the Board with a status of performance. A review of these documents will be scheduled for possible modifications by the Board during this fiscal year.

Prudent and judicious use of reserves is another key factor in evaluating the fiscal condition of the District. Most local governments would be delighted to have the ratio of budget to reserves which the District enjoys. The District also has no debt service that relies on an annual appropriation by the Board of Directors. The current payments for financing the acquisition of Rush Park and the rebuilding of the community's Signature Wall are all financed with assessments paid by individual homeowners.

In October of this fiscal year, the Board voted to pay off the Signature Wall a year early with excess funds collected. This will save residents on their 2016-2017 tax bills.

The Final Budget once again designates those capital expenditures over \$5,000 be accounted for within Fund 40, the District's CIP budget. A three-year program is included in the budget which forecasts future projects and possible revenue sources. Therefore, future budgets will need to reflect an accounting for the multi-year program for capital projects whether or not funding has been identified. In this manner, the Board will be able to track the District's needs into the future and make more informed planning decisions in outer years. The proposed project schedule for this year was reviewed and approved for submission to the Board by the Public Works/CIP Committee.

In summary, the District's finances are in good order and there is the capacity for modest growth while maintaining a prudent reserve. The District has been able to manage its expenses and pay all regular bills. Unanticipated expenses were carefully balanced with regular ongoing expenses. This is only mentioned to provide context to the approved budget and to report that based on current finances, cash flow availability is back to normal and the use of reserves remains a viable option for unanticipated reductions in revenue and/or increases in expenses

As a final note, the budget contains both beginning and ending fund balances for each fund. Also, in accordance with the Auditor's Report, a GASB 45 requirement for a dedicated reserve amount (which is characterized as a "rainy day" fund) has been determined. The amount recommended by

the Budget Committee for this reserve is \$250,000. This amount will be invested in a liquid account, should it be needed for use during a financial crisis.

In closing, whatever the future portends policy and management fiscal controls are in place to meet those challenges. I wish to thank the Board of Directors for their service and attention to the needs of the District. Hopefully, this budget reflects the trust you have placed in your management and staff.

ROSSMOOR COMMUNITY SERVICES DISTRICT DESCRIPTION OF FUNDS



GENERAL INFORMATION

The District's financial structure is organized like other governments with the use of funds. Funds are the control structure that ensures that public monies are spent only for those purposes authorized and within the amounts authorized. Funds are established to account for the different types of activities and legal restrictions that are associated with a particular government function. The use of money and the budgeting, accounting and auditing associated with this financial structure are governed by State of California statutes and Generally Accepted Accounting Principles, as determined by the Governmental Accounting standards Board.

The Rossmoor Community Services District uses the following funds to control its financial activities: General Fund, Special Revenue Funds, and Capital Improvement and Special Purpose Funds.

GENERAL FUND 10

The **GENERAL FUND** is used to account for most of the day-to day operations of the District, which are financed through property tax, assessments, interest on investments, and other governmental agency reimbursements. Specific activities financed through this Fund include recreation, parks and facility maintenance, street lighting, street sweeping, mini-parks and medians, and District administration.

The District's General Fund does not presently contain subfunds which could be used to account for designated purposes, but this structure should be considered in the future to account for expenditures for such activities as the use of street lighting assessment funds or bond Improvement Funds.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues the District receives for a special purpose such as restricted assessment revenues and grant funding. The District currently utilizes one category of Special Revenue Funds, and that is to account for its Grant Funds if and when received.

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

The **CAPITAL IMPROVEMENT CAPITAL PROJECTS FUND 40** is used for acquisition or construction of capital assets.

The **CAPITAL PROJECTS CONTRIBUTIONS CAPITAL PROJECTS FUND 40** is used for the financing and construction of the District's public facilities.

FIDUCIARY FUND

The **AGENCY FUND 50** is used to account for cash and investments and assets held by the District as an agent for other parties and agencies.

SPECIAL PURPOSE FUNDS

ROSSMOOR WALL DEBT SERVICE FUND 20 is used to account for revenues, and the payment of principal and interest related to the 1998 certificates of participation.

PUBLIC IMPROVEMENT FINANCING CORPORATION (PIFC) DEBT SERVICE FUND 45 is used to account for the **RESERVE FUND** for the 1998 certificates of participation.



**The Statement of Revenues, Expenses
and Changes in Fund Balances
Is included to illustrate changes in Fund Balances
within a fiscal year and year to year**

Rossmoor Community Services District
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
June 30, 2015

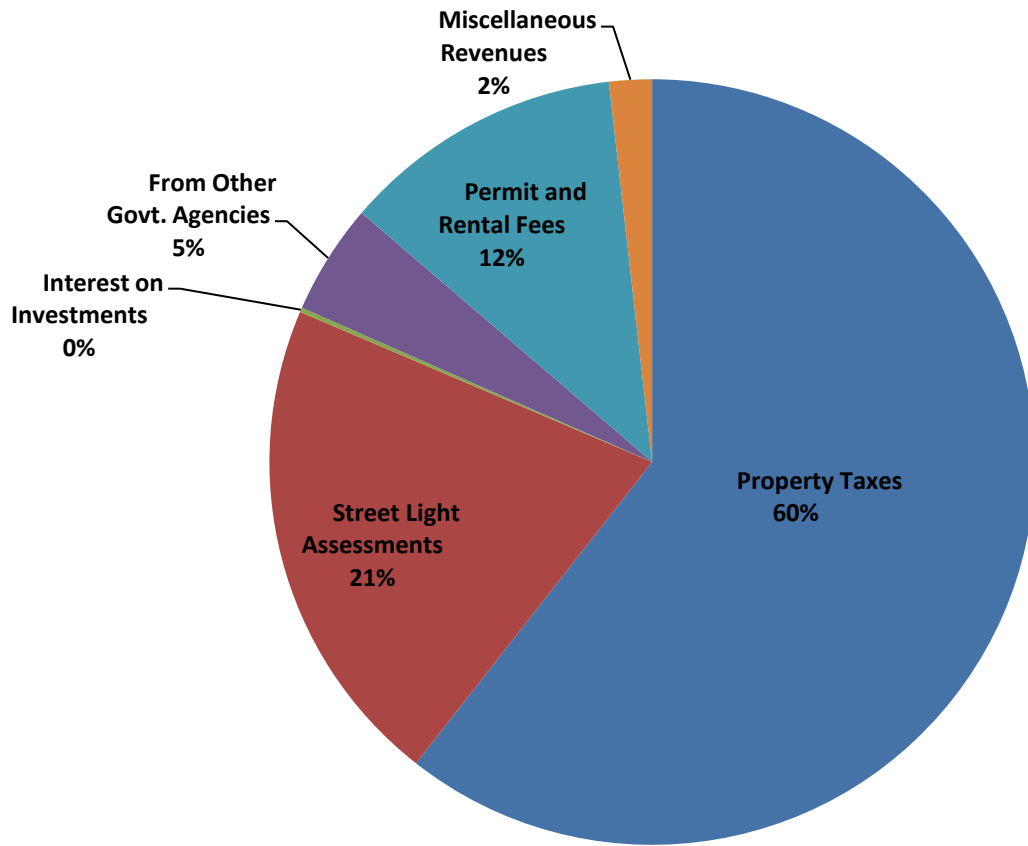
	Debt Service			Capital Projects	Total Governmental Funds
	General	Rossmoor Wall	PIFC Rossmoor Wall Reserve	Capital Projects Contributions	
	Fund 10	Fund 30	Fund 45	Fund 40	
REVENUES					
Taxes	\$ 789,467	\$ -	\$ -	\$ -	\$ 789,467
Special Assessments	275,546	86,762	-	-	362,308
Intergovernmental	54,475	-	-	-	54,475
Charges for services	154,748	-	-	-	154,748
Investment Income	2,163	-	-	-	2,163
Other	26,693	-	-	-	26,693
	<u>1,303,092</u>	<u>86,762</u>	<u>-</u>	<u>-</u>	<u>1,389,854</u>
EXPENDITURES					
Current:					
General government	447,757	-	-	-	447,757
Public services	253,843	-	-	-	253,843
Parks and recreation	588,740	-	-	1,050	589,790
Capital outlay	24,626	-	-	67,032	91,658
Debt Service:					
Principal retirement	-	65,000	-	-	65,000
Interest and fiscal charges	-	17,575	-	-	17,575
	<u>1,314,966</u>	<u>82,575</u>	<u>-</u>	<u>68,082</u>	<u>1,465,623</u>
Excess of revenues over (under) expenditures	(11,874)	4,187	-	(68,082)	(75,769)
OTHER FINANCING SOURCES (USES)					
Transfers in (out)	(100,000)	-	-	100,000	-
Net change in fund balances	(111,874)	4,187	-	31,918	(75,769)
Fund balances (deficit), beginning of year	802,718	105,203	47,000	97,684	1,052,605
Fund balances, end of year	<u>\$ 690,844</u>	<u>\$ 109,390</u>	<u>\$ 47,000</u>	<u>\$ 129,602</u>	<u>\$ 976,836</u>

**The Balance Sheets
are included to illustrate the District's
Cash and Investments
year to year**

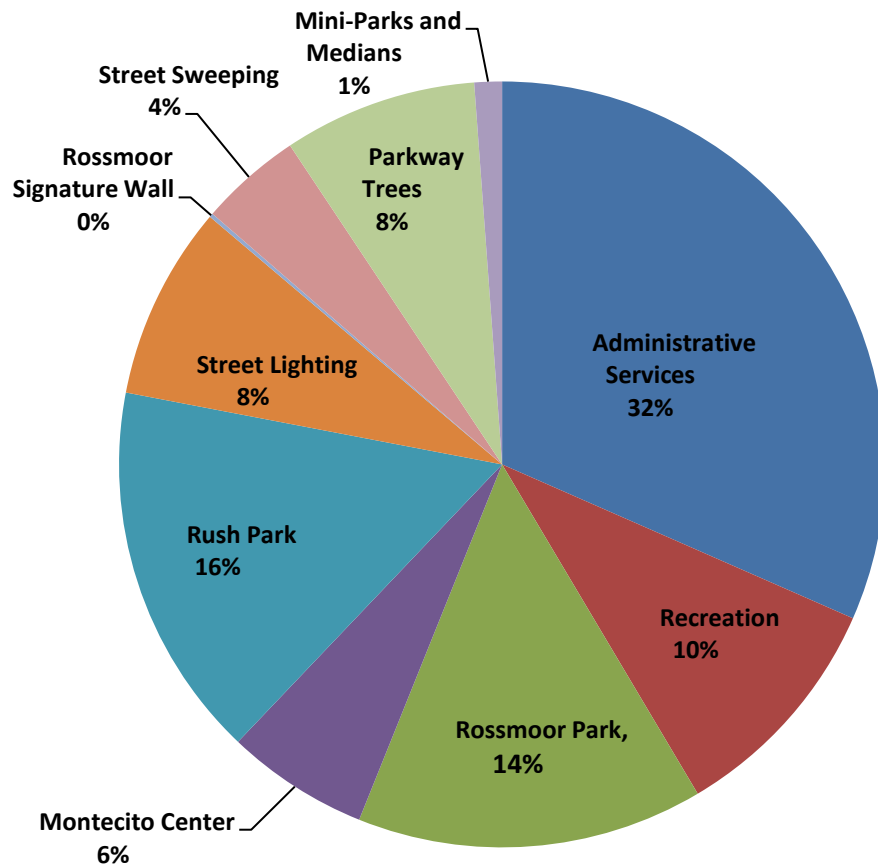
**Rossmoor Community Services District
Balance Sheet
Governmental Funds
June 30, 2015**

	Debt Service			Capital Projects	Total Governmental Funds
	General Fund 10	Rossmoor Wall Fund 30	PIFC Fund 45	Capital Projects Contributions Fund 40	
ASSETS					
Cash and investments	\$ 662,072	\$ 108,418	\$ -	\$ 134,596	\$ 905,086
Investments held by fiscal agents	-	-	47,000	-	47,000
Receivables:					
Taxes	10,583	972	-	-	11,555
Accounts	54,475	-	-	-	54,475
Interest	691	-	-	-	691
Total assets	\$ 727,821	\$ 109,390	\$ 47,000	\$ 134,596	\$ 1,018,807
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 27,288	\$ -	\$ -	\$ 4,994	\$ 32,282
Accrued liabilities	\$ 5,460				
Deposits	4,229	-	-	-	4,229
Total liabilities	36,977	-	-	4,994	36,511
Fund balances					
Restricted for:					
Debt service reserve	-	109,390	47,000	-	156,390
Assigned to:					
Capital projects	-	-	-	129,602	129,602
Unassigned	690,844				690,844
Total fund balances	690,844	109,390	47,000	129,602	976,836
Total liabilities and fund balances	\$ 727,821	\$ 109,390	\$ 47,000	\$ 134,596	\$ 1,018,807

**FUND 10
WHERE DOES THE MONEY COME FROM?
2015 - 2016 BUDGET REVENUES (\$1,300,942)**



**WHERE DOES THE MONEY GO?
2015- 2016 BUDGET EXPENDITURES (\$1,290,404)**



FY 2015-2016 FINAL BUDGET

TOTAL FUND SUMMARY

	Fund 10	Fund 20	Fund 30	Fund 40
Fund Balance End FY 2014-2015	690,844	0	109,389	129,602
Fund Balance, Beginning FY 2015-2016	690,844	0	109,389	129,602
General Fund Revenues				
Transfer In from other funds				
Property Taxes	788,142	383,400	88,480	
Street Light Assessments	271,000			
Interest on Investments	2,500			
From Other Govt. Agencies	60,800			
Permit and Rental Fees	155,000			
Miscellaneous Revenues	23,500			
Total General Fund Revenues	1,300,942	383,400	88,480	0
				0
Total General Fund Expenditures	1,290,404	374,533	83,660	75,266
Revenues Less Expenditures	10,538	8,867	4,820	(75,266)
(1) Transfer Out - (To Fund 50 as directed by auditor)		(8,867)		
Fund Balance, End FY	701,381	0	114,209	54,336

**2015 - 2016 FINAL BUDGET
GENERAL FUND SUMMARY - FUND 10**

	2012-13 ACTUAL	2013-14 ACTUAL	2014-2015 ACTUAL	2015-2016 FINAL BUDGET
Fund Balance End	691,498	827,014	802,718	690,844
Transfer from Reserve to Fund 40	0	0	0	0
Transfer from Reserve to Fund 10	0	0	0	0
<u>Fund Balance FY 2014-2015</u>	691,498	827,014	802,718	690,844
<u>General Fund Revenues</u>				
Property Taxes	703,412	742,013	784,094	788,142
Street Light Assessments	247,550	260,345	275,546	271,000
Interest on Investments	10,660	2,413	2,163	2,500
From Other Govt. Agencies	57,560	57,429	59,848	60,800
Permit and Rental Fees	132,761	149,663	154,748	155,000
Miscellaneous Revenues	184,421	45,864	-75,357	23,500
Total General Fund Revenues	1,336,365	1,257,727	1,201,042	1,300,942
<u>General Fund Expenditures</u>				
Administrative Services	340,225	409,155	457,098	407,472
Recreation	112,407	116,660	119,880	127,623
Rossmoor Park	173,952	193,762	184,098	188,703
Montecito Center	71,074	73,638	74,532	77,694
Rush Park	197,768	210,554	193,181	205,098
Street Lighting	115,338	96,530	107,959	105,580
Rossmoor Signature Wall	2,509	2,000	2,000	2,100
Street Sweeping	54,239	54,729	55,070	55,580
Parkway Trees	116,699	107,474	105,853	105,525
Mini-Parks and Medians	16,372	17,521	13,246	15,029
Total General Fund Expenditures	1,200,583	1,282,023	1,312,917	1,290,404
Revenues Less Expenditures	135,781	(24,296)	(111,875)	10,538
<u>Fund Balance, End of Year</u>	827,279	802,718	690,844	701,381

2015 - 2016 FINAL BUDGET
GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.		2012-13 ACTUAL	2013-14 ACTUAL	2014-2015 ACTUAL	2015-2016 FINAL BUDGET
General Fund Revenues					
Property Taxes					
10-00-3000	Current Secured	645,694	677,831	716,024	719,100
10-00-3001	Current Unsecured	24,306	21,146	23,364	23,000
10-00-3002	Prior Secured	12,170	9,217	7,498	9,200
10-00-3003	Prior Unsecured	344	4,577	4,945	4,500
10-00-3004	Delinquent Property Taxes	772	357	540	510
10-00-3010	Current Supplemental Assmnt.	9,021	16,954	20,083	20,000
10-00-3020	Public Utility	11,105	11,931	11,640	11,832
Total Property Taxes		703,412	742,013	784,094	788,142
Street Light Assessments					
10-00-3105	Assessments	247,550	260,345	275,546	271,000
Interest on Investments					
10-00-3200	Interest	10,660	2,413	2,163	2,500
From Other Governmental Agencies					
10-00-3301	State-Homeowners Prop. Tax Relief	5,560	5,429	5,373	5,800
10-00-3302	State Mandated Cost Reimb.	0	0	0	0
10-00-3305	County-Street Sweep Reimburse.	52,000	52,000	54,475	55,000
Total From Other Governmental Agencies		57,560	57,429	59,848	60,800
Permit and Rental Fees					
10-00-3404	Tennis Reservations	12,026	13,235	14,869	14,500
10-00-3405	Wall Rental	500	540	500	600
10-00-3406	Volleyball & Ball Field Reservations	22,821	27,529	22,378	26,000
10-00-3410	Rossmoor Building Rental	3,752	4,430	4,983	4,680
10-00-3412	Montecito Building Rental	23,364	23,937	24,915	25,220
10-00-3414	Rush Building Rental	66,298	79,992	87,103	84,000
10-00-3415	Tot Lot Tile	4,001	0	0	0
Total Fees		132,761	149,663	154,748	155,000
Miscellaneous Revenues					
10-00-3500	Miscellaneous	3,412	2,364	4,643	3,500
10-00-3501	Funding/Miscellaneous Studies	41,009	6,000	0	0
10-00-3502	Admin Fees	140,000	20,000	20,000	20,000
10-00-3600	Transfer IN/OUT	0	17,500	(100,000)	0
Total Miscellaneous Revenues		184,421	45,864	(75,357)	23,500
Total General Fund Revenues		1,336,365	1,257,727	1,201,042	1,300,942

2015 - 2016 FINAL BUDGET
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 10 Administrative Services

ACCOUNT NO.	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 FINAL BUDGET
Department 10 Administrative Services				
Salaries and Benefits				
10-10-4000	7,420	11,650	9,700	9,000
10-10-4001	109,057	148,305	184,053	186,300
10-10-4003	1,561	3,571	3,356	3,672
10-10-4007	570	396	458	500
10-10-4010	4,244	1,607	2,533	2,600
10-10-4011	30,181	30,572	35,618	32,000
10-10-4015	8,286	9,589	15,763	12,000
10-10-4018	1,577	399	544	500
Total Salaries and Benefits	162,896	206,090	252,026	246,572
Operations and Maintenance				
10-10-5002	13,509	12,389	13,476	13,200
10-10-5004	6,618	6,506	6,821	6,400
10-10-5006	1,957	402	1,345	1,500
10-10-5007	0	17,566	17,306	18,000
10-10-5010	18,857	6,589	8,015	7,200
10-10-5012	832	748	541	700
10-10-5014	3,776	1,346	1,600	2,000
10-10-5016	7,317	9,892	7,166	7,200
10-10-5020	2,439	1,177	1,647	1,500
10-10-5045	7,658	14,585	6,906	5,500
10-10-5046	1,050	796	1,024	1,000
10-10-5050	0	0	5,604	0
Total Operations and Maintenance	64,013	71,996	71,452	64,200
Contract Services				
10-10-5610	23,126	52,228	58,992	35,000
10-10-5615	8,300	8,500	8,700	8,700
10-10-5620	20,633	1,591	0	0
10-10-5670	55,658	66,022	56,587	50,000
Total Contract Services	107,717	128,340	124,280	93,700
Capital Expenditures				
10-10-6010	5,599	2,729	9,341	3,000
Total Administrative Services	340,225	409,155	457,098	407,472

2015 - 2016 FINAL BUDGET
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 20 Recreation

ACCOUNT NO.	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 FINAL BUDGET
Department 20 Recreation				
Salaries and Benefits				
10-20-4001 Full Time	44,513	51,620	49,509	51,000
10-20-4002 Part Time	20,214	20,267	22,556	23,566
10-20-4003 Overtime	1,634	3,666	2,883	3,713
10-20-4005 Event Attendant	170	16	443	400
10-20-4007 Vehicle Allowance	597	193	356	350
10-20-4010 Workers' Comp. Insurance	1,716	809	1,030	1,080
10-20-4011 Medical Insurance	7,674	7,773	9,056	8,000
10-20-4015 Federal Payroll Tax	5,102	5,632	5,743	5,814
10-20-4018 State Payroll Taxes	1,185	491	553	600
Total Salaries and Benefits	82,805	90,467	92,129	94,523
Operations and Maintenance				
10-20-5006 Travel & Meetings	538	130	220	400
10-20-5010 Publications & Legal Notices	171	150	154	200
10-20-5012 Printing	453	29	57	100
10-20-5014 Postage	279	66	79	150
10-20-5016 Office & Meeting Supplies	1,103	1,574	868	1,000
10-20-5017 Community Events	12,431	12,288	16,857	18,000
10-20-5019 Fireworks	6,200	6,200	6,200	6,200
10-20-5020 Telephone	1,756	1,860	1,921	1,800
10-20-5045 Miscellaneous Expenditures	405	165	99	500
10-20-5048 Run Seal Beach Grant	0	0	-2,050	0
10-20-5051 Equipment Rental	0	0	0	250
Total Operations and Maintenance	23,336	22,461	24,404	28,600
Contract Services				
10-20-5670 Other Professional Services	3,848	3,705	3,314	3,500
Total Contract Services	3,848	3,705	3,314	3,500
Capital Expenditures				
10-20-6010 Equipment	2,418	27	33	1,000
Total Capital Expenditures	2,418	27	33	1,000
Total Recreation	112,407	116,660	119,880	127,623

2015 - 2016 FINAL BUDGET
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 30 Rossmoor Park

<u>ACCOUNT NO.</u>		<u>2012-13</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>FINAL BUDGET</u>
Department 30 Rossmoor Park					
Salaries and Benefits					
10-30-4001	Full Time	31,828	35,350	37,215	38,760
10-30-4002	Part Time	9,961	10,425	11,076	10,812
10-30-4003	Overtime	1,207	1,938	1,896	2,244
10-30-4005	Event Attendant	375	164	0	0
10-30-4010	Workers' Comp. Insurance	4,244	1,923	2,548	2,800
10-30-4011	Medical Insurance	9,480	9,602	11,187	10,000
10-30-4015	Federal Payroll Taxes	3,324	3,395	3,784	4,080
10-30-4018	State Payroll Taxes	726	178	250	260
Total Salaries and Benefits		61,146	62,975	67,954	68,956
Operations and Maintenance					
10-30-5010	Publications & Legal Notices	342	150	254	300
10-30-5012	Printing	74	14	28	50
10-30-5014	Postage	94	22	27	50
10-30-5016	Office & Meeting Supplies	611	1,180	777	900
10-30-5018	Janitorial Supplies	3,214	4,688	4,170	4,000
10-30-5020	Telephone	1,547	1,872	1,784	1,600
10-30-5022	Utilities	52,761	65,795	48,724	10,500
10-30-5023	Water (Prev inc. in Utilities 5022)	0	0	0	39,000
10-30-5025	Sewer Tax	1,010	853	875	897
10-30-5030	Vehicle Maintenance	1,481	860	597	1,000
10-30-5032	Buildings & Grounds-Maintenance.	14,600	17,722	21,965	22,000
10-30-5034	Alarm Systems/Security	562	742	697	750
10-30-5045	Miscellaneous/Expenditures	0	135	118	500
10-30-5051	Equipment Rental	0	0	0	250
10-30-5052	Minor Facility Repairs/Tools	0	0	0	250
Total Operations and Maintenance		76,297	94,035	80,016	82,047
Contact Services					
10-30-5655	Landscape Maintenance	31,860	31,860	31,860	33,000
10-30-5656	Park Tree Trimming	1,061	1,053	983	950
10-30-5670	Other Professional Services	3,422	3,804	3,161	3,500
Total Contract Services		36,343	36,716	36,004	37,450
Capital Expenditures					
10-30-6010	Equipment	166	35	123	250
Total Capital Expenditures		166	35	123	250
Total Rossmoor Park		173,952	193,762	184,098	188,703

2015 - 2016 FINAL BUDGET
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 40 Montecito Center

<u>ACCOUNT NO.</u>		<u>2012-13</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>FINAL BUDGET</u>
Department 40 Montecito Center					
Salaries and Benefits					
10-40-4001	Full Time	26,823	30,174	31,011	32,640
10-40-4002	Part Time	2,916	3,798	5,025	4,794
10-40-4003	Overtime	829	1,162	1,353	1,224
10-40-4005	Event Attendant	1,432	0	0	0
10-40-4010	Workers' Comp. Insurance	3,413	1,486	2,049	2,250
10-40-4011	Medical Insurance	7,674	7,771	9,051	8,100
10-40-4015	Federal Payroll Taxes	2,398	2,597	2,858	2,856
10-40-4018	State Payroll Taxes	452	115	114	125
Total Salaries and Benefits		45,937	47,103	51,463	51,989
Operations and Maintenance					
10-40-5010	Publications & Legal Notices	471	100	154	200
10-40-5012	Printing	74	14	28	50
10-40-5014	Postage	94	22	27	50
10-40-5016	Office & Meeting Supplies	711	2,062	777	900
10-40-5018	Janitorial Supplies	3,214	3,606	2,754	3,000
10-40-5020	Telephone	1,744	1,872	1,776	1,650
10-40-5022	Utilities	4,064	3,903	3,604	4,000
10-30-5023	Water (Prev inc. in Utilities 5022)	0	0	0	1,600
10-40-5025	Sewer Tax	684	716	735	755
10-40-5030	Vehicle Maintenance	1,133	840	642	1,000
10-40-5032	Buildings & Grounds-Maintenance.	4,086	4,188	4,247	4,000
10-40-5034	Alarm Systems/Security	479	379	422	400
10-40-5045	Miscellaneous/Expenditures	0	135	10	50
10-40-5051	Equipment Rental	0	0	0	250
10-40-5052	Minor Facility Repairs/Tools	0	0	208	500
Total Operations and Maintenance		16,752	17,839	15,385	18,405
Contract Services					
10-40-5655	Landscape Maintenance	3,540	3,540	3,540	3,300
10-40-5656	Tree Trimming	1,086	1,053	983	950
10-40-5670	Other Professional Services	3,758	3,804	3,161	3,000
Total Contract Services		8,384	8,396	7,684	7,250
Capital Expenditures					
10-40-6010	Equipment	0	300	0	50
Total Capital Expenditures		0	300	0	50
Total Montecito Center		71,074	73,638	74,532	77,694

2015 - 2016 FINAL BUDGET
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 50 Rush Park

ACCOUNT NO.	2012-13 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 FINAL BUDGET
Department 50 Rush Park				
Salaries and Benefits				
10-50-4001 Full Time	31,828	35,350	36,902	38,760
10-50-4002 Part Time	8,940	8,915	10,264	9,690
10-50-4003 Overtime	1,211	1,853	1,998	2,040
10-50-4005 Event Attendant	2,092	3,953	5,260	4,000
10-50-4010 Workers' Comp. Insurance	4,244	1,923	2,548	2,600
10-50-4011 Medical Insurance	9,480	9,602	11,187	10,000
10-50-4015 Federal Payroll Taxes	3,454	3,644	4,129	4,284
10-50-4018 State Payroll Taxes	794	281	401	375
Total Salaries and Benefits	62,042	65,522	72,689	71,749
Operations and Maintenance				
10-50-5010 Publications & Legal Notices	428	412	400	500
10-50-5012 Printing	174	14	141	250
10-50-5014 Postage	94	22	27	100
10-50-5016 Office & Meeting Supplies	741	1,180	777	900
10-50-5018 Janitorial Supplies	3,224	4,299	3,548	4,000
10-50-5020 Telephone	1,700	1,872	1,921	1,800
10-50-5022 Utilities	61,176	70,782	53,366	29,000
10-30-5023 Water (Prev inc. in Utilities 5022)	0	0	0	31,000
10-50-5025 Sewer Tax	3,116	3,421	3,349	3,349
10-50-5030 Vehicle Maintenance	1,524	860	750	1,000
10-50-5032 Buildings & Grounds-Maintenance	25,497	24,414	19,128	22,000
10-50-5034 Alarm Systems/Security	488	649	649	750
10-50-5045 Miscellaneous/Expenditures	0	355	59	250
10-50-5051 Equipment Rental	139	0	250	250
10-50-5052 Minor Facility Repairs/Tools	0	0	0	500
Total Operations and Maintenance	98,301	108,281	84,366	95,649
10-50-5655 Landscape Maintenance	32,776	31,860	31,860	33,000
10-50-5656 Tree Trimming	1,061	1,053	983	950
10-50-5670 Other Professional Services	3,422	3,804	3,161	3,500
Total Contract Services	37,259	36,716	36,004	37,450
Capital Expenditures				
10-50-6010 Equipment	166	35	123	250
Total Capital Expenditures	166	35	123	250
Total Rush Park	197,768	210,554	193,181	205,098

2015 - 2016 FINAL BUDGET
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 60 Street Lighting, 65 Signature Wall, and 70 Street Sweeping

<u>ACCOUNT NO.</u>	<u>2012-13 ACTUAL</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 FINAL BUDGET</u>
Department 60 Street Lighting				
Operations and Maintenance				
10-60-5020 Telephone	567	638	595	580
Contract Services				
10-60-5650 Lighting & Maintenance	114,771	95,892	107,364	105,000
Total Street Lighting	115,338	96,530	107,959	105,580
Department 65 Rossmoor Signature Wall				
Operations and Maintenance				
10-65-5002 Insurance - Liability	2,500	2,000	2,000	2,000
10-65-5032 Buildings & Grounds-Maintenance	9	0	0	100
Total Rossmoor Signature Wall	2,509	2,000	2,000	2,100
Department 70 Street Sweeping				
Operations and Maintenance				
10-70-5020 Telephone	567	638	595	580
Total Operations and Maintenance	567	638	595	580
Contract Services				
10-70-5642 Street Sweeping	53,671	54,091	54,475	55,000
Total Street Sweeping	54,239	54,729	55,070	55,580

2015 - 2016 FINAL BUDGET
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 80 Parkway Trees

ACCOUNT NO.	2012-13 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 FINAL BUDGET
Department 80 Parkway Trees				
Salaries and Benefits				
10-80-4002 Salaries Part Time	13,515	15,777	17,572	19,000
10-80-4003 Salaries Overtime	0	0	12	0
10-80-4007 Vehicle Allowance	124	335	402	400
10-80-4015 Federal Payroll Tax -FICA	1,041	1,207	1,345	1,250
10-80-4018 State Payroll Taxes	296	175	272	200
Total Salaries and Benefits	14,976	17,494	19,604	20,850
Operations and Maintenance				
10-80-5012 Printing	6	1	0	25
10-80-5014 Postage	215	9	12	300
10-80-5016 Office & Meeting Supplies	164	241	97	200
10-80-5020 Telephone	1,436	974	1,189	1,000
10-80-5030 Vehicle Maintenance	199	230	50	200
10-80-5051 Equipment Rental	-	-	30	50
Total Operations and Maintenance	2,020	1,455	1,378	1,775
Contract Services				
10-80-5656 Tree Trimming	70,123	68,330	62,525	65,000
10-80-5660 Tree Removals	3,327	1,582	885	400
10-80-5656 Tree Watering Program	1,271	348	0	0
10-80-5670 Other Professional Services	7,896	6,432	6,422	5,500
Total Contract Services	82,617	76,691	69,832	70,900
Capital Expenditures				
10-80-6015 Trees	17,087	11,833	15,039	12,000
Total Parkway Trees	116,699	107,474	105,853	105,525

2015 - 2016 FINAL BUDGET
GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 90 Mini-Parks & Medians

ACCOUNT NO.	2012-13 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 FINAL BUDGET
Department 90 Mini-Parks & Medians				
Salaries and Benefits				
10-90-4001 Full Time	711	680	654	652
10-90-4003 Overtime	32	40	41	61
10-90-4010 Workers' Comp. Insurance	199	81	119	180
10-90-4015 Federal Payroll Taxes	58	55	53	71
10-90-4018 State Payroll Taxes	11	2	10	15
Total Salaries and Benefits	1,011	858	877	979
Operations and Maintenance				
10-90-5020 Telephone	572	633	595	500
10-90-5022 Utilities	9,718	10,720	6,763	800
10-30-5023 Water (Prev inc. in Utilities 5022)	0	0	0	7,000
10-90-5030 Vehicle Maintenance	0	0	1,082	100
10-90-5032 Building & Grounds Maintenance.	1,102	1,360	0	1,000
10-90-5045 Miscellaneous/Expenditures	0	0	0	100
10-90-5051 Equipment Rental	0	0	0	100
10-90-5052 Minor Facility Repairs/Tools	0	0	0	200
Total Operations and Maintenance	11,393	12,713	8,440	9,800
Contract Services				
10-90-5655 Landscape Maintenance	3,540	3,540	3,540	3,600
10-90-5656 Tree Trimming	362	351	328	500
10-90-5670 Other Professional Services	67	59	61	50
Total Contract Services	3,969	3,950	3,929	4,150
Capital Expenditures				
10-90-6010 Equipment	0	0	0	100
Total Capital Expenditures	0	0	0	100
Total Mini-Parks & Medians	16,372	17,521	13,246	15,029
TOTAL GENERAL FUND EXPENDITURES	1,200,583	1,282,023	1,312,917	1,290,404

2015 - 2016 FINAL BUDGET
RUSH PARK ASSESSMENT DISTRICT - FUND 20
REVENUES / EXPENDITURES BY ACCOUNT NUMBER

ACCOUNT NO.	TITLE	2012-13 ACTUAL	2013-14 ACTUAL	2014-2015 ACTUAL	2015-2016 FINAL BUDGET
Assigned Fund Balance, Beginning		0	0	0	0
Rush Park AD Revenues					
Assessments					
20-00-3100	Current Year Secured	378,617	378,856	378,784	380,000
20-00-3101	Prior Year Secured	3,696	3,747	2,522	3,400
20-00-3500	Transfer in other funds				
20-00-3500	Other Misc. Rev.			-	-
Total Rush Park AD Revenues		382,313	382,603	381,306	383,400
Rush Park AD Expenditures					
20-50-5619	Bond Trustee	2,875	2,875	3,048	3,048
20-50-5617	Admin Fee	240,000	20,000	20,000	20,000
Total Contract Services		242,875	22,875	23,048	23,048
Annual Debt Service					
20-50-5800	Principal		220,000	230,000	245,000
20-50-5801	Interest	141,980	131,089	121,210	106,485
Total Annual Debt Service		141,980	351,089	351,210	351,485
Total Rush Park AD Expenditures		384,855	373,964	374,258	374,533
Revenues Less Expenditures		(2,542)	8,639	7,049	8,867
Transfers Out					
(1) Transfer Out - (To Fund 50 as directed by auditor)		200,586	8,639	7,049	8,867
Fund Balance, End of Year		-	-	-	

2015 - 2016 FINAL BUDGET
ROSSMOOR WALL SPECIAL TAX - FUND 30
REVENUES / EXPENDITURES BY ACCOUNT NUMBER

ACCOUNT NO.	TITLE	2012-2013 ACTUAL	2013-14 ACTUAL	2014-2015 ACTUAL	2015-2016 FINAL BUDGET
<u>Restricted Fund Balance, Beginning</u>		173,145	175,258	105,202	109,389
<u>Rossmoor Wall Revenues</u>					
30-00-3100	Current Year Secured	85,996	85,131	86,185	87,700
30-00-3101	Prior Year Secured	977	1,049	577	780
30-00-3200	Interest	0	0	0	0
30-00-3500	Other Misc. Rev.			0	
Total Rossmoor Wall Revenues		86,973	86,180	86,762	88,480
<u>Rossmoor Wall Expenditures</u>					
30-65-5619	Bond Trustee	2,530	2,530	2,640	2,640
<u>Annual Debt Service</u>					
30-65-5800	Principal	60,000	65,000	65,000	70,000
30-65-5801	Interest	22,330	18,705	14,935	11,020
30-65-6005	Buildings and Improvements	0	0	0	0
Total Annual Debt Service		82,330	83,705	79,935	81,020
30-65-6622	Transfer Out/Fund 40 for wall repair	0	70,000	0	0
Total Rossmoor Wall Expenditures		84,860	156,235	82,575	83,660
Revenues Less Expenditures		2,113	-70,055	4,187	4,820
Fund Balance, End of Year		175,258	105,203	109,389	114,209

2015 - 2016 FINAL BUDGET
CAPITAL IMPROVEMENT PROGRAM - FUND 40
REVENUES / EXPENDITURES BY ACCOUNT NUMBER

ACCOUNT NO.	TITLE	2012-13 ACTUAL	2013-14 ACTUAL	2014-2015 ACTUAL	2015-2016 FINAL BUDGET
<u>Assigned Fund Balance, Beginning</u>		189,789	226,319	97,685	129,602
<u>Revenues</u>					
	40-00-3600 Transfer In Fund 10	0	0	100,000	0
	40-00-3600 Transfer In Fund 20	100,000	0	0	0
	40-00-3600 Transfer In Fund 30	0	70,000	0	0
				0	
<u>Total Capital Improvement Program Revenues</u>		100,000	70,000	100,000	129,602
<u>Expenditures</u>					
	Dept.				
	Rossmoor Park	9,276	0	0	11,266
	Montecito Center	8,150	3,759	7,898	0
	Rush Park	30,145	153,570	36,431	35,000
	Rossmoor Wall	0	6,595	22,024	0
	General	15,899	17,210	1,730	29,000
	Transfer Out	0	17,500	0	0
<u>Total Expenditures</u>		63,470	198,634	68,083	75,266
<u>Revenues Less Expenditures</u>		36,530	(128,634)	31,917	54,336
<u>Fund Balance, End of Year</u>		226,319	97,685	129,602	54,336

CAPITAL IMPROVEMENT PROGRAM BUDGET
2015-2016 FINAL BUDGET - FUND 40

PROJECT TITLE	ACTUAL FY 2012-2013	ACTUAL 2013- 2014	ACTUAL 2014- 2015	2015-2016 FINAL BUDGET	Information Only FY 2016-2017
REVENUES					
Beginning Fund Balance	\$189,789	\$226,319	\$97,685	\$129,602	\$54,336
Transfer from Fund 10 Reserve			\$100,000		
Transfer from Fund 30	\$0	70,000	0	0	0
TOTAL REVENUES	\$289,789	\$296,319	\$197,685	\$129,602	\$54,336
EXPENSES					
ROSSMOOR PARK					
Field 1 Replace w/Dustless Dirt TBD - \$53,250		\$0	\$0	\$0	\$0
Community Room Cabinets		\$0	\$0	\$11,266	
Convert Sand Volley Ball to Basketball Court TBD - \$45,545		\$0	\$0	\$0	\$0
ROSSMOOR PARK SUBTOTAL	\$9,276	\$0	\$0	\$11,266	\$0
MONTECITO					
X Montecito Remodel-COMPLETED		\$3,759	\$7,898		
MONTECITO SUBTOTAL	\$8,150	\$3,759	\$7,898	\$0	\$0
RUSH PARK					
Rush Park Baseball Field - Replace Dustless dirt. TBD 48675				\$0	\$0
Tot Lot Equipment - Swing Set and Hooded Slides (2) to be consistent with safety regulations.					
X COMPLETED		151,319			
Parking Lot Repair		\$0		\$25,000	
X Upgrade Auditorium Lamp Fixtures and Install Emergency Lighting COMPLETED		\$2,251	\$34,270		
Site A Landscape Shade				\$0	\$0
Outlet and Circuit Breaker for Movies and Concerts in the Park. TBD in which FY= \$10,500			\$2,161		
Rush Park Playground Landscape Shade				\$10,000	
RUSH PARK SUBTOTAL	\$30,145	\$153,570	\$36,431	\$35,000	\$0
ROSSMOOR WALL					
Trans from Fund 30/Evaluate and Repair Damaged Bricks	\$0	\$6,595	\$22,024		
ROSSMOOR WALL SUBTOTAL	\$0	\$6,595	\$22,024		
GENERAL					
Last sign at Car Wash		\$17,210	\$1,730	\$0	\$0
X Transfer to Fund 10 for Computer Upgrade COMPLETED		\$17,500			
Water Conservation General:					
Rossmoor Park Smart Meter for water conservation				\$5,000	\$0
Rossmoor Park Field 1 Replace w/Dustless Dirt TBD - \$53,250				\$5,000	\$0
Rush Park Smart Meter for water conservation				\$5,000	\$0
Rush Park Rehabilitate and Upgrade Men's Restrooms (including waterless urinals) (\$667 spent on design in FY 2011-12)				\$14,000	\$0
Re-landscape Rossmoor Triangle w/drought resistance plants and drip system TBD				\$0	\$0
Mini Parks Drought Resistant Landscaping (Butterfly and Hummingbird Garden TBD)				\$0	
Rossmoor Way Median Drought Resistant Landscaping TBD				\$0	
GENERAL SUBTOTAL	\$15,899	\$34,710	\$1,730	\$29,000	\$0
TOTAL EXPENSES	\$63,470	\$198,634	\$68,083	\$75,266	\$0
ENDING FUND BALANCE	\$226,319	\$97,685	\$129,602	\$54,336	\$54,336

RESOLUTION NO. 15-06-09-02

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
ROSSMOOR COMMUNITY SERVICES DISTRICT
APPROVING AND ADOPTING THE ANNUAL
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2015-2016**

WHEREAS, on November 6, 1979, the voters of California added Article XIII B to the State Constitution placing limitations on the appropriations of State and local government; and

WHEREAS, Article XIII B was amended by voters in November 1990 through the passage of Proposition 111; and

WHEREAS, Article XIII B now requires the District Board to select population and inflation factors for the year's appropriations limit calculation.

NOW, THEREFORE, the Board of Directors of the Rossmoor Community Services District does hereby resolve as follows:

SECTION 1. That the 2015-2016 appropriations limitation shall be \$1,934,537 as documented in Exhibit A.

SECTION 2. That the inflation factor being utilized to determine the 2015-2016 appropriations limit is the percentage change in California per capita personal income.

SECTION 3. That the population factor being utilized to calculate the 2015-2016 appropriations limit is the County population growth.

PASSED AND ADOPTED this 9th day of June 2015.

AYES: *Dave Burgess, Ron Casey, Bill Kahlert, Tony DeMarco, Michael Maynard*

NOES:

ABSTAIN:

ABSENT:

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

By: *Bill Kahlert*
Bill Kahlert, President

ATTEST:

James D. Ruth
James D. Ruth, Secretary
Rossmoor Community Services District

EXHIBIT A

2015– 2016 APPROPRIATIONS LIMITATION

January 2014 – January 2015	\$1,843,294
County Population Increase	1.08%
Change in California per capita income	3.82%
Per Capita Cost of Living (converted to ratio)	$\frac{3.82 + 100}{100} = 1.0382$
Population (converted to a ratio)	$\frac{1.08 + 100}{100} = 1.0108$
Increase Factor = 1.0382 x 1.0108	1.0495
2015 –2016 Limitation = 1,843,294 x 1.0495 =	\$1,934,537

RESOLUTION NO. 15-06-09-01

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT FOR THE ELECTION OF
DIRECTORS TO THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY
BOARD OF DIRECTORS**

WHEREAS, the Special District Risk Management Authority (SDRMA) is a Joint Powers Authority formed under California Government Code Section 6500 it seq., for the purpose of providing risk management and risk financing for the California special districts and other local government agencies; and

WHEREAS, SDRMA's Sixth Amended and Restated Joint Powers Agreement specifies SDRMA shall be governed by a seven member Board of Directors nominated and elected from members who have executed the current operative agreement and are participating in a joint protection program; and

WHEREAS, SDRMA's Sixth Amended and Restated Joint Powers Agreement Article 7- Board of Directors specifies that the procedures for director elections shall be established by SDRMA's Board of Directors ; and

WHEREAS, SDRMA's Board of Directors approved Policy No. 2015-01 Establishing Guidelines for Director Elections specifies director qualifications, term of office and election requirements; and

WHEREAS, Policy No. 2015-01 specifies that member agencies desiring to participate in balloting and election of candidates to serve on SDRMA's Board of Directors must be made by resolution adopted by the member agency's governing body.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Rossmoor Community Services District selects the candidates indicated on the attached Official 2015 Election Ballot to serve as Directors on the SDRMA Board of Directors.

PASSED AND ADOPTED by the following roll call vote of the Board of Directors for the Rossmoor Community Services District this 9th day of June, 2015.

AYES: *Dave Burgess, Ron Casey, Bill Kahlert, Tony DeMarco, Michael Maynard*

NOES:

ABSTAIN:

ABSENT:



William Kahlert, President

ATTEST:



James D. Ruth, Secretary
Rossmoor Community Services District

ATTACHMENT A

ANNUAL FISCAL YEAR 2015-2016 ANNUAL BUDGET REVENUE AND EXPENDITURE TOTALS AMOUNT SUMMARY

TOTAL FUND REVENUES

FUND 10	\$1,300,942
FUND 20	\$383,400
FUND 30	\$88,480
FUND 40 (Beginning Fund Balance)	\$87,738

TOTAL ALL FUNDS **\$1,860,560**

TOTAL FUND EXPENDITURES

FUND 10	\$1,295,060
FUND 20	\$374,533
FUND 30	\$83,660
FUND 40	\$75,266

TOTAL ALL FUNDS **\$1,828,519**

2015/2016 PERSONNEL SUMMARY

HOURLY

- General Counsel: Consultant
- District Auditor: Consultant

FULL TIME

- General Manager
- Administrative Assistant
- Accountant/Bookkeeper
- General Clerk
- Park Superintendent
- Recreation Superintendent

PART TIME

- Maintenance Assistant
- Recreation Leader
- Recreation Assistant
- Tree Consultant
- Event Attendants

VOLUNTEERS

- Various Projects



SALARY PLAN F/Y 2015 - 2016

Position	2014-2015 Current Salary		2015-2016 Midpoint (2% Increase)	2015-2016 Recommended Salary		
	Annually	Hourly	Midpoint	Annually	Hourly Increase	Hourly
General Manager	\$91,800.00	\$45.0000	n/a	\$91,800.00	n/a	\$45.00
Accountant/Bookkeeper	\$54,269.70	\$26.0912	\$55,355.09	\$55,355.09	\$0.52	\$26.61
Administrative Assistant	\$51,233.94	\$24.6317	\$52,258.61	\$52,258.61	\$0.49	\$25.12
General Clerk	\$38,544.90	\$18.5312	\$39,315.79	\$39,315.79	\$0.37	\$18.90
Park Superintendent	\$51,155.31	\$24.5939	\$52,178.42	\$52,178.42	\$0.49	\$25.09
Recreation Superintendent	\$45,039.70	\$21.6537	\$45,940.49	\$45,940.49	\$0.43	\$22.09
*Tree Consultant	\$18,720.00	\$18.0000	\$19,094.40	\$19,094.40	\$0.36	\$18.36
*Maintenance Assistant	\$17,127.45	\$16.4687	\$17,470.00	\$17,470.00	\$0.33	\$16.80
*Recreation Leader	\$17,127.45	\$16.4687	\$17,470.00	\$17,470.00	\$0.33	\$16.80
* Asst. Recreation Leader	\$13,302.02	\$12.7904	\$13,568.06	\$13,568.06	\$0.13	\$12.92
Event/Facility Attendant	n/a	\$15.00			n/a	\$15.00