



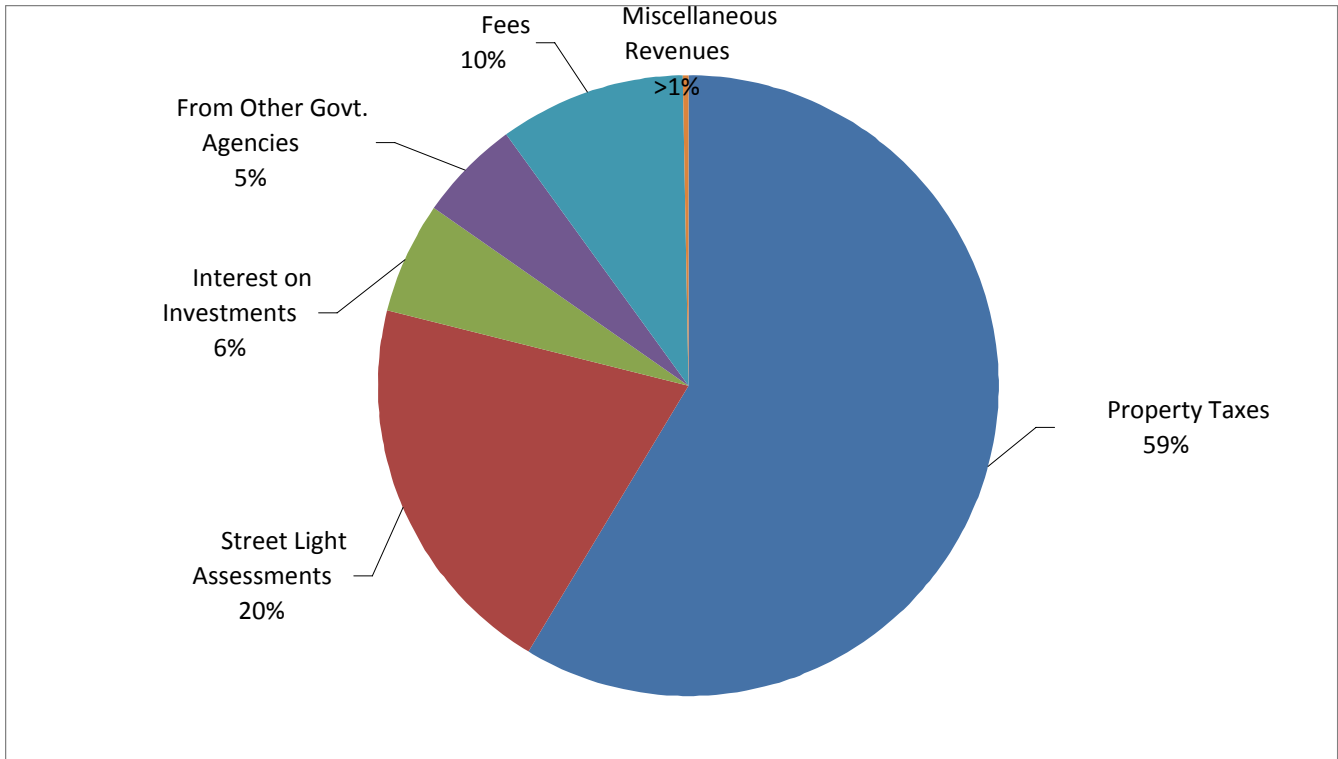
Rossmoor

Community Services District

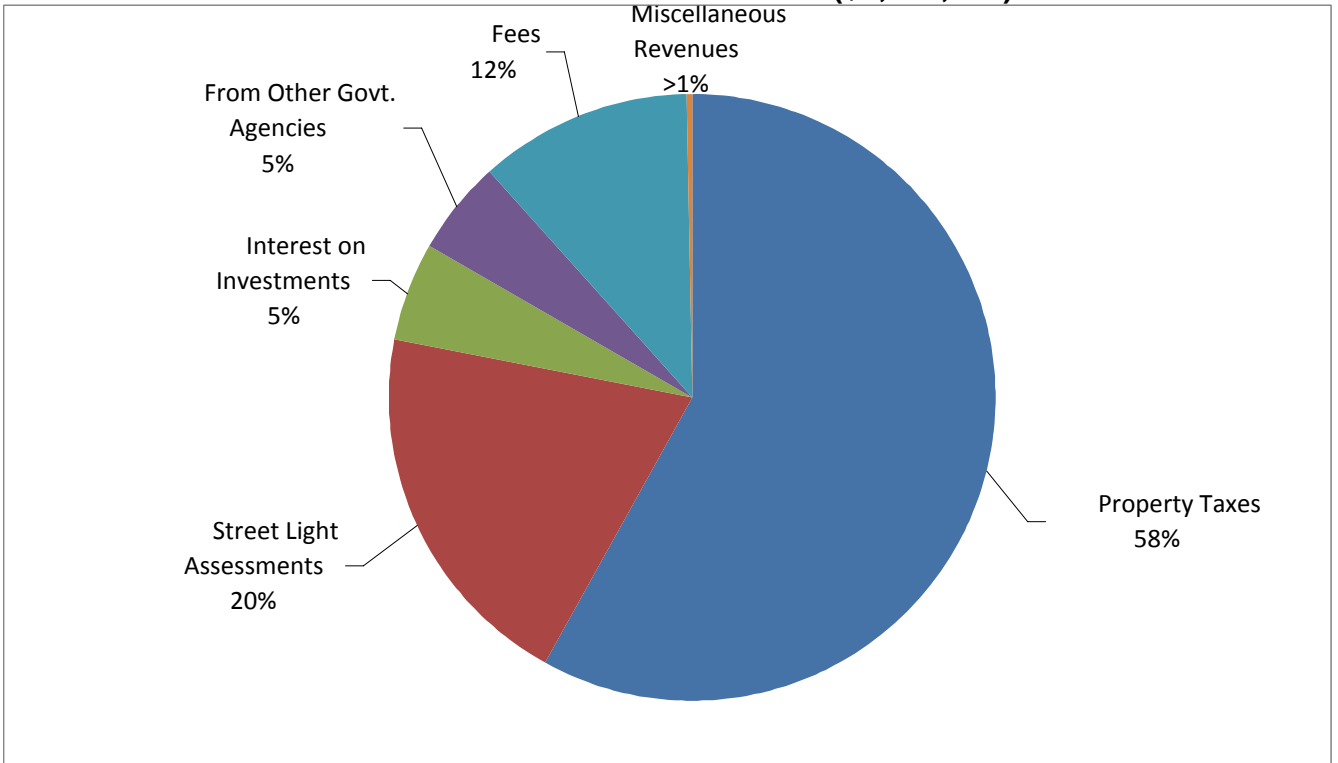


FINAL BUDGET FISCAL YEAR 2009-2010

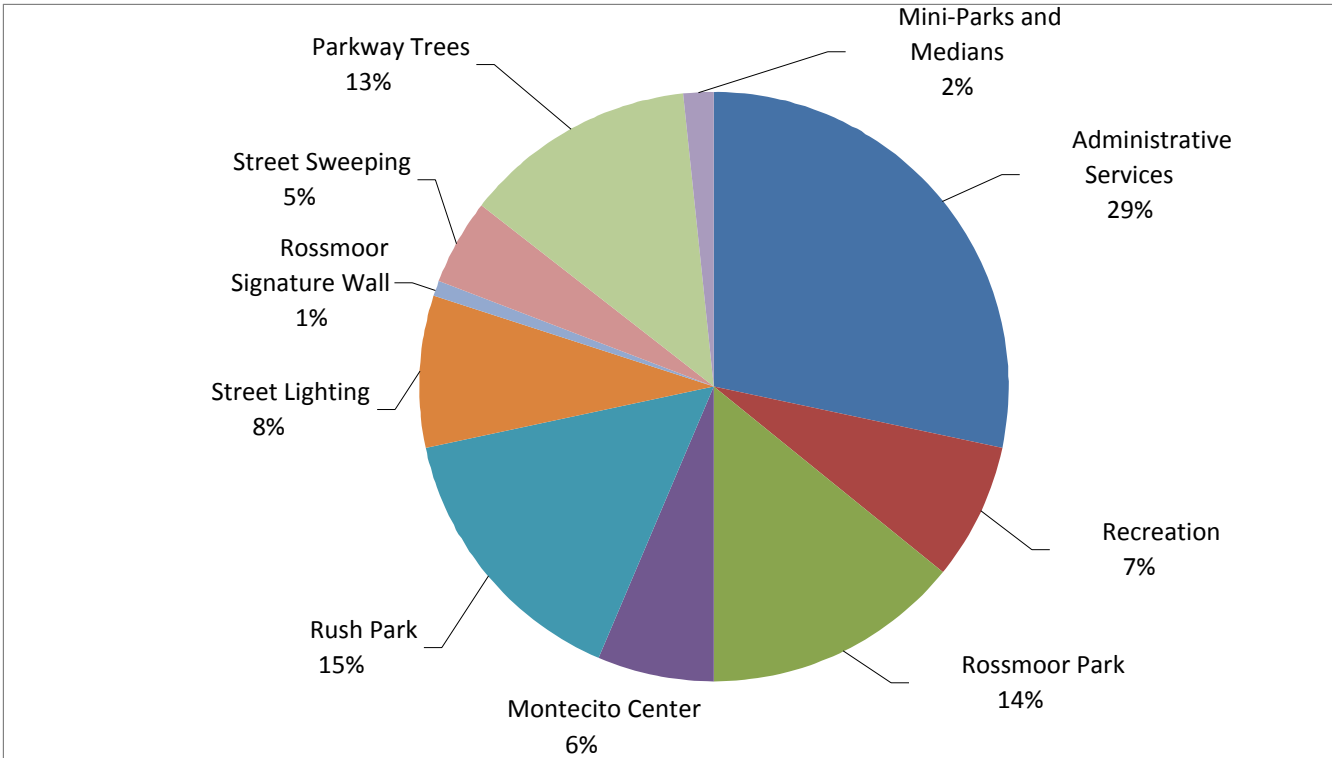
**FUND 10
WHERE DID THE MONEY COME FROM?
2008-2009 ESTIMATE TO CLOSE REVENUES (\$1,115,500)**



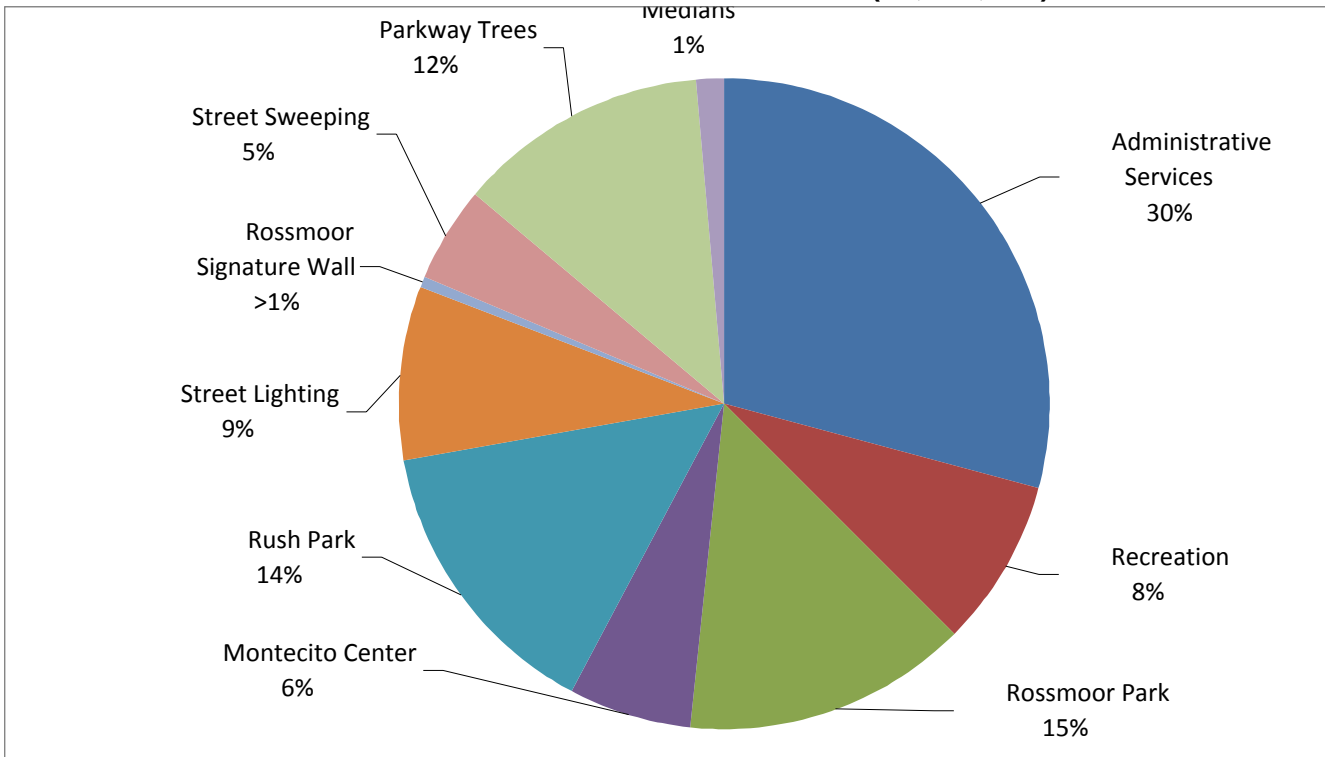
**FUND 10
WHERE WILL THE MONEY COME FROM?
2009 - 2010 BUDGET REVENUES (\$1,123,000)**



**FUND 10
WHERE DID THE MONEY GO?
2008 - 2009 ESTIMATES TO CLOSE EXPENDITURES (\$1,067,855)**



**FUND 10
WHERE WILL THE MONEY GO?
2009 - 2010 BUDGET EXPENDITURES (\$1,028,360)**



GENERAL FUND SUMMARY - FUND 10

	2007-08 ACTUAL	2008-2009 FINAL	2008-09 AMENDED BUDGET	2008-09 ETC	2009-2010 FINAL BUDGET	09-10 FINAL VS. 08-09 ETC	% INCREASE (DECREASE)
<u>General Fund Revenues</u>							
Property Taxes	621,963	639,500	639,500	654,000	651,000	(3,000)	(0.47%)
Street Light Assessments	219,620	226,000	226,000	226,000	226,000	0	0.00%
Interest on Investments	72,031	65,000	65,000	65,000	60,000	(5,000)	(7.69%)
From Other Govt. Agencies	50,591	56,000	56,000	58,000	54,000	(4,000)	(7.14%)
Fees	122,882	120,000	120,000	109,500	130,000	20,500	17.08%
Miscellaneous Revenues	20,400	2,000	2,000	3,000	2,000	(1,000)	(50.00%)
Total General Fund Revenues:	1,107,487	1,108,500	1,108,500	1,115,500	1,123,000	7,500	0.68%
<u>General Fund Expenditures</u>							
Administrative Services	551,838	319,900	309,580	303,980	300,630	(3,350)	(1.08%)
Recreation	9,556	77,050	82,310	77,550	86,390	8,840	10.74%
Rossmoor Park	86,239	142,900	149,770	152,900	143,850	(9,050)	(6.04%)
Montecito Center	12,648	62,800	66,320	66,850	62,255	(4,595)	(6.93%)
Rush Park	96,024	156,300	166,570	163,700	148,895	(14,805)	(8.89%)
Street Lighting	100,613	90,500	90,500	90,500	90,400	(100)	(0.11%)
Rossmoor Signature Wall	0	4,500	4,500	7,700	4,000	(3,700)	0.00%
Street Sweeping	45,186	46,600	49,140	50,600	50,470	(130)	(0.26%)
Parkway Trees	86,034	136,790	136,790	136,740	127,040	(9,700)	(7.09%)
Mini-Parks and Medians	10,093	17,620	17,825	17,335	14,430	(2,905)	(16.30%)
Total General Fund Expenditures:	998,230	1,054,960	1,073,305	1,067,855	1,028,360	(44,945)	(4.19%)
<u>Revenues Less Expenditures:</u>	109,257	53,540	35,195	47,645	94,640	52,445	

GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.	TITLE	2007-08 ACTUAL	2008-09 FINAL BUDGET	2008-09 AMENDED BUDGET	2009-10 FINAL BUDGET	09-10 FINAL VS. 09 AMENDED	% INCREASE (DECREASE)
General Fund Revenues							
Property Taxes							
10-00-3000	Current Secured	548,909	556,000	556,000	580,000	24,000	4.32%
10-00-3001	Current Unsecured	22,654	25,000	25,000	28,000	3,000	12.00%
10-00-3002	Prior Secured	12,980	11,000	11,000	15,000	4,000	36.36%
10-00-3003	Prior Unsecured	2,334	2,000	2,000	2,000	0	0.00%
10-00-3004	Delinquent Property Taxes	2,339	1,500	1,500	1,000	(500)	(33.33%)
10-00-3010	Current Supplemental Assmnt.	22,162	34,000	34,000	16,000	(18,000)	(52.94%)
10-00-3020	Public Utility	10,585	10,000	10,000	9,000	(1,000)	(10.00%)
Total Property Taxes		621,963	639,500	639,500	651,000	11,500	1.80%
Street Light Assessments							
10-00-3105	Assessments	219,620	226,000	226,000	226,000	0	0.00%
Interest on Investments							
10-00-3200	Interest	72,031	65,000	65,000	60,000	(5,000)	(7.69%)
From Other Governmental Agencies							
10-00-3301	State-Homeowners Prop. Tax Relief	5,405	6,000	6,000	4,000	(2,000)	(33.33%)
10-00-3302	State Mandated Cost Reimb.	0	0	0	0	0	0.00%
10-00-3303	County-Tree Trim Reimbursements	0	5,000	5,000	0	(5,000)	(100.00%)
10-00-3305	County-Street Sweep Reimburse.	45,186	45,000	45,000	50,000	5,000	11.11%
Total From Other Governmental Agencies		50,591	56,000	56,000	54,000	(2,000)	(3.57%)
Fees							
10-00-3402	Parkway Tree Permits	4,325	4,000	4,000	4,000	0	0.00%
10-00-3404	Tennis Reservations	10,048	12,000	12,000	14,500	2,500	20.83%
10-00-3405	Volleyball & Ball Field Reservations	17,252	17,000	17,000	22,000	5,000	29.41%
10-00-3410	Rossmoor Building Rental	10,870	12,000	12,000	10,000	(2,000)	(16.67%)
10-00-3412	Montecito Building Rental	28,503	30,000	30,000	32,000	2,000	6.67%
10-00-3414	Rush Building Rental	51,885	45,000	45,000	47,500	2,500	5.56%
Total Fees		122,882	120,000	120,000	130,000	10,000	8.33%
Miscellaneous Revenues							
10-00-3500	Miscellaneous	20,400	2,000	2,000	2,000	0	0.00%
TOTAL GENERAL FUND REVENUES		1,107,487	1,108,500	1,108,500	1,123,000	14,500	1.31%

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.	TITLE	2007-08 ACTUAL	2008-09 FINAL BUDGET	2008-09 AMENDED BUDGET	2009-10 FINAL BUDGET	09-10 FINAL VS. 08-09 AMENDED	% INCREASE (DECREASE)
Department 10 Administrative Services							
Salaries and Benefits							
10-10-4000	Board of Directors Compensation	7,600	7,800	7,800	7,000	(800)	(10.26%)
10-10-4001	Full Time	137,570	83,000	83,000	85,000	2,000	2.41%
10-10-4002	Part Time	43,826	0	0	0	0	0.00%
10-10-4003	Overtime	8,075	3,000	3,700	4,200	500	13.51%
10-10-4005	Event Attendant	4,659	0	0	0	0	0.00%
10-10-4007	Vehicle Allowance	633	100	300	500	200	0.00%
10-10-4010	Workers' Comp. Insurance	6,837	1,500	1,850	1,950	100	5.41%
10-10-4011	Medical Insurance	24,986	15,000	15,000	15,100	100	0.67%
10-10-4015	Federal Payroll Taxes	14,875	15,000	10,300	9,000	(1,300)	(12.62%)
10-10-4018	State Payroll Taxes	5,112	3,500	1,500	1,500	0	0.00%
Total Salaries and Benefits		254,173	128,900	123,450	124,250	800	0.65%
Operations and Maintenance							
10-10-5002	Insurance - Liability	18,385	16,000	16,000	15,000	(1,000)	(6.25%)
10-10-5004	Membership & Dues	3,602	3,500	5,000	4,500	(500)	(10.00%)
10-10-5006	Travel & Meetings	890	2,000	5,000	4,000	(1,000)	(20.00%)
10-10-5010	Publications & Legal Notices	4,395	4,000	4,000	4,000	0	0.00%
10-10-5012	Printing	6,979	6,000	6,000	5,000	(1,000)	(16.67%)
10-10-5014	Postage	3,694	4,000	4,000	2,000	(2,000)	(50.00%)
10-10-5016	Office & Meeting Supplies	10,195	5,000	9,000	8,500	(500)	(5.56%)
10-10-5020	Telephone	8,087	1,500	1,500	1,500	0	0.00%
10-10-5030	Vehicle Maintenance	1,686	0	0	0	0	0.00%
10-10-5045	Miscellaneous Expenditures	39,169	2,000	2,000	2,500	500	25.00%
10-10-5046	Bank Service Charges	0	3,000	3,000	2,500	(500)	(16.67%)
10-10-5050	Elections	0	6,000	7,630	7,630	0	0.00%
10-10-5051	Equipment Rental	3,739	2,500	2,500	1,250	(1,250)	(50.00%)
10-10-5052	Minor Facility Repairs/Tools	813	0	0	0	0	0.00%
Total Operations and Maintenance		101,635	55,500	65,630	58,380	(7,250)	(65.91%)
Contract Services							
10-10-5610	Legal Services	58,250	50,000	35,000	36,000	1,000	2.86%
10-10-5615	Financial Services	10,325	11,000	11,000	11,000	0	0.00%
10-10-5670	Other Professional Services	116,165	69,500	69,500	66,000	(3,500)	(5.04%)
Total Contract Services		184,741	130,500	115,500	113,000	(2,500)	(2.16%)
Capital Expenditures							
10-10-6010		11,289	5,000	5,000	5,000	0	0.00%
Total Administrative Services		551,838	319,900	309,580	300,630	(8,950)	(2.89%)

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.	TITLE	2007-08 ACTUAL	2008-09 FINAL BUDGET	2008-09 AMENDED BUDGET	2009-10 FINAL BUDGET	09-10 FINAL VS. 08-09 AMENDED	% INCREASE (DECREASE)
Department 20 Recreation							
Salaries and Benefits							
10-20-4001	Full Time	0	5,000	5,000	36,300	31,300	626.00%
10-20-4002	Part Time	0	41,000	41,000	14,560	(26,440)	(64.49%)
10-20-4003	Overtime	0	500	2,100	1,500	(600)	(28.57%)
10-20-4005	Event Attendant	0	500	500	300	(200)	(40.00%)
10-20-4007	Vehicle Allowance	0	150	300	800	500	166.67%
10-20-4010	Workers' Comp. Insurance	0	0	800	780	(20)	(2.50%)
10-20-4011	Medical Insurance	0	0	3,800	4,000	200	5.26%
10-20-4015	Federal Payroll Tax	0	600	2,200	2,500	300	13.64%
10-20-4018	State Payroll Taxes	0	3,800	10	600	590	5900.00%
Total Salaries and Benefits		0	51,550	55,710	61,340	5,630	10.11%
Operations and Maintenance							
10-20-5006	Travel & Meetings	0	200	200	100	(100)	(50.00%)
10-20-5010	Publications & Legal Notices	0	500	500	500	0	0.00%
10-20-5012	Printing	0	1,000	1,000	500	(500)	(50.00%)
10-20-5014	Postage	0	300	300	150	(150)	(50.00%)
10-20-5016	Office & Meeting Supplies	0	1,000	1,900	1,700	(200)	(10.53%)
10-20-5017	Community Events	3,756	5,000	5,000	6,600	1,600	32.00%
10-20-5019	Fireworks	5,800	6,000	6,200	6,200	0	0.00%
10-20-5020	Telephone	0	1,500	1,500	1,300	(200)	(13.33%)
10-20-5045	Miscellaneous Expenditures	0	500	500	500	0	0.00%
10-20-5051	Equipment Rental	0	2,000	2,000	1,000	(1,000)	(50.00%)
Total Operations and Maintenance		9,556	18,000	19,100	18,550	(550)	(2.88%)
Contract Services							
10-20-5670	Other Professional Services	0	5,500	5,500	4,500	(1,000)	(18.18%)
Total Contract Services		0	5,500	5,500	4,500	(1,000)	(18.18%)
Capital Expenditures							
10-20-6010	Equipment	0	2,000	2,000	2,000	0	0.00%
Total Capital Expenditures		0	2,000	2,000	2,000	0	0.00%
Total Recreation		9,556	77,050	82,310	86,390	4,080	4.96%

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.	TITLE	2007-08 ACTUAL	2008-09 FINAL BUDGET	2008-09 AMENDED BUDGET	2009-10 FINAL BUDGET	09-10 FINAL VS. 08-09 AMENDED	% INCREASE (DECREASE)
Department 30 Rossmoor Park							
<u>Salaries and Benefits</u>							
10-30-4001	Full Time	0	24,500	24,500	25,250	750	3.06%
10-30-4002	Part Time	0	4,500	4,500	5,400	900	20.00%
10-30-4003	Overtime	0	200	1,100	1,500	400	36.36%
10-30-4005	Event Attendant	0	1,000	1,000	500	(500)	(50.00%)
10-30-4010	Workers' Comp. Insurance	0	1,500	1,850	1,950	100	5.41%
10-30-4011	Medical Insurance	0	4,700	4,700	4,800	100	2.13%
10-30-4015	Federal Payroll Taxes	0	0	1,300	1,900	600	46.15%
10-30-4018	State Payroll Taxes	0	0	70	400	330	471.43%
Total Salaries and Benefits		0	36,400	39,020	41,700	2,680	6.87%
<u>Operations and Maintenance</u>							
10-30-5010	Publications & Legal Notices	0	500	500	500	0	0.00%
10-30-5012	Printing	0	500	500	400	(100)	(20.00%)
10-30-5014	Postage	0	100	100	100	0	0.00%
10-30-5016	Office & Meeting Supplies	0	500	1,000	1,000	0	0.00%
10-30-5018	Janitorial Supplies	1,817	2,000	2,000	2,000	0	0.00%
10-30-5020	Telephone	0	1,500	1,500	1,300	(200)	(13.33%)
10-30-5022	Utilities	38,290	40,000	40,000	35,000	(5,000)	(12.50%)
10-30-5025	Sewer Tax	599	600	600	700	100	16.67%
10-30-5030	Vehicle Maintenance	0	500	500	500	0	0.00%
10-30-5032	Buildings & Grounds-Maint.	10,242	10,000	11,200	15,000	3,800	33.93%
10-30-5034	Alarm Systems/Security	441	600	650	650	0	0.00%
10-30-5045	Miscellaneous/Expenditures	0	1,000	1,000	1,000	0	0.00%
10-30-5051	Equipment Rental	0	1,000	1,000	500	(500)	(50.00%)
10-30-5052	Minor Facility Repairs/Tools	0	500	500	500	0	0.00%
Total Operations and Maintenance		51,388	59,300	61,050	59,150	(1,900)	(3.11%)
<u>Contract Services</u>							
10-30-5655	Landscape Maintenance	29,707	31,000	35,000	36,500	1,500	4.29%
10-30-5656	Park Tree Trimming	538	1,000	1,500	1,500	0	0.00%
10-30-5670	Other Professional Services	0	4,200	4,200	4,000	(200)	(4.76%)
Total Contract Services		30,246	36,200	40,700	42,000	1,300	3.19%
<u>Capital Expenditures</u>							
10-30-6005	Building & Improvements	4,605	10,000	8,000	0	(8,000)	(100.00%)
10/30/6010	Equipment	0	1,000	1,000	1,000	0	0.00%
Total Capital Expenditures		4,605	11,000	9,000	1,000	(8,000)	(88.89%)
Total Rossmoor Park		86,239	142,900	149,770	143,850	(5,920)	(3.95%)

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.	TITLE	2007-08 ACTUAL	2008-09 FINAL BUDGET	2008-09 AMENDED BUDGET	2009-10 FINAL BUDGET	09-10 FINAL VS. 08-09 AMENDED	% INCREASE (DECREASE)
Department 40 Montecito Center							
<u>Salaries and Benefits</u>							
10-40-4001	Full Time	0	20,500	20,500	21,250	750	3.66%
10-40-4002	Part Time	0	1,800	2,700	2,435	(265)	(9.81%)
10-40-4003	Overtime	0	200	1,100	1,200	100	9.09%
10-40-4005	Event Attendant	0	4,000	4,000	3,000	(1,000)	(25.00%)
10-40-4010	Workers' Comp. Insurance	0	1,200	1,500	1,400	(100)	(6.67%)
10-40-4011	Medical Insurance	0	3,800	3,800	3,900	100	2.63%
10-40-4015	Federal Payroll Taxes	0	0	1,300	1,600	300	23.08%
10-40-4018	State Payroll Taxes	0	0	70	320	250	357.14%
Total Salaries and Benefits		0	31,500	34,970	35,105	135	0.39%
<u>Operations and Maintenance</u>							
10-40-5010	Publications & Legal Notices	0	500	500	500	0	0.00%
10-40-5012	Printing	0	500	500	500	0	0.00%
10-40-5014	Postage	0	100	100	100	0	0.00%
10-40-5016	Office & Meeting Supplies	0	500	950	900	(50)	(5.26%)
10-40-5018	Janitorial Supplies	1,817	2,000	2,000	1,850	(150)	(7.50%)
10-40-5020	Telephone	0	1,500	1,500	1,500	0	0.00%
10-40-5022	Utilities	3,231	3,000	3,000	3,000	0	0.00%
10-40-5025	Sewer Tax	433	500	500	500	0	0.00%
10-40-5030	Vehicle Maintenance	0	500	500	500	0	0.00%
10-40-5032	Buildings & Grounds-Maint.	3,321	5,000	6,100	5,500	(600)	(9.84%)
10-40-5034	Alarm Systems/Security	522	500	500	500	0	0.00%
10-40-5045	Miscellaneous/Expenditures	0	1,000	1,000	1,000	0	0.00%
10-40-5051	Equipment Rental	0	500	500	500	0	0.00%
10-40-5052	Minor Facility Repairs/Tools	0	500	500	500	0	0.00%
Total Operations and Maintenance		9,323	16,600	18,150	17,350	(800)	(4.41%)
<u>Contract Services</u>							
10-40-5655	Landscape Maintenance	3,325	3,500	3,500	3,500	0	0.00%
10-40-5656	Tree Trimming	0	1,000	1,500	1,300	(200)	(13.33%)
10-40-5670	Other Professional Services	0	4,200	4,200	4,000	(200)	(4.76%)
Total Contract Services		3,325	8,700	9,200	8,800	(400)	(4.35%)
<u>Capital Expenditures</u>							
10-40-6005	Building & Improvements	0	5,000	3,000	0	(3,000)	(100.00%)
10-40-6010	Equipment	0	1,000	1,000	1,000	0	0.00%
Total Capital Expenditures		0	6,000	4,000	1,000	(3,000)	(75.00%)
Total Montecito Center		12,648	62,800	66,320	62,255	(4,065)	(6.13%)

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.	TITLE	2007-08 ACTUAL	2008-09 FINAL BUDGET	2008-09 AMENDED BUDGET	2009-10 FINAL BUDGET	09-10 FINAL VS. 08-09 AMENDED	% INCREASE (DECREASE)
Department 50 Rush Park							
<u>Salaries and Benefits</u>							
10-50-4001	Full Time	0	24,500	24,500	25,250	750	3.06%
10-50-4002	Part Time	0	4,500	4,500	5,425	925	20.56%
10-50-4003	Overtime	0	200	1,350	1,450	100	7.41%
10-50-4005	Event Attendant	0	4,000	4,000	3,000	(1,000)	(25.00%)
10-50-4010	Workers' Comp. Insurance	0	1,500	1,850	1,950	100	5.41%
10-50-4011	Medical Insurance	0	4,700	4,700	5,145	445	9.47%
10-50-4015	Federal Payroll Taxes	0	0	1,700	2,000	300	17.65%
10-50-4018	State Payroll Taxes	0	0	70	400	330	471.43%
Total Salaries and Benefits		0	39,400	42,670	44,620	1,950	4.57%
<u>Operations and Maintenance</u>							
10-50-5010	Publications & Legal Notices	0	500	500	500	0	0.00%
10-50-5012	Printing	0	500	500	500	0	0.00%
10-50-5014	Postage	0	100	100	100	0	0.00%
10-50-5016	Office & Meeting Supplies	0	500	1,000	1,000	0	0.00%
10-50-5018	Janitorial Supplies	1,817	2,000	2,000	2,000	0	0.00%
10-50-5020	Telephone	0	1,500	1,500	1,300	(200)	(13.33%)
10-50-5022	Utilities	41,037	42,000	42,000	37,000	(5,000)	(11.90%)
10-50-5025	Sewer Tax	2,015	2,000	2,000	2,200	200	10.00%
10-40-5030	Vehicle Maintenance	0	500	500	525	25	5.00%
10-50-5032	Buildings & Grounds-Maintenance	13,672	17,000	25,000	18,000	(7,000)	(28.00%)
10-50-5034	Alarm Systems/Security	579	600	600	750	150	25.00%
10-50-5045	Miscellaneous/Expenditures	0	1,000	1,000	1,200	200	20.00%
10-50-5051	Equipment Rental	0	1,000	1,000	500	(500)	(50.00%)
10-50-5052	Minor Facility Repairs/Tools	0	500	500	500	0	0.00%
Total Operations and Maintenance		59,120	69,700	78,200	66,075	(12,125)	(15.51%)
<u>Total Contract Services</u>							
10-50-5655	Landscape Maintenance	30,147	31,000	31,000	32,000	1,000	3.23%
10-50-5656	Tree Trimming	331	1,000	1,500	1,200	(300)	(20.00%)
10-50-5670	Other Professional Services	0	4,200	4,200	4,000	(200)	(4.76%)
Total Contract Services		30,478	36,200	36,700	37,200	500	1.36%
<u>Capital Expenditures</u>							
10-50-6005	Building & Improvements	6,426	10,000	8,000	0	(8,000)	(100.00%)
10-50-6010	Equipment	0	1,000	1,000	1,000	0	0.00%
Total Capital Expenitures		6,426	11,000	9,000	1,000	(8,000)	(88.89%)
Total Rush Park		96,024	156,300	166,570	148,895	(17,675)	(10.61%)

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.	TITLE	2007-08 ACTUAL	2008-09 FINAL BUDGET	2008-09 AMENDED BUDGET	2009-10 FINAL BUDGET	09-10 FINAL VS. 08-09 AMENDED	% INCREASE (DECREASE)
Department 60 Street Lighting							
Operations and Maintenance							
10-60-5020	Telephone	0	500	500	400	(100)	(20.00%)
Contract Services							
10-60-5650	Lighting & Maintenance	100,613	90,000	90,000	90,000	0	0.00%
Total Street Lighting		100,613	90,500	90,500	90,400	(100)	(0.11%)
Department 65 Rossmoor Signature Wall							
Operations and Maintenance							
10-65-5002	Insurance - Liability	0	2,000	2,000	2,000	0	0.00%
10-65-5032	Buildings & Grounds-Maintenance	0	500	500	1,000	500	100.00%
Total Operations and Maintenance		0	2,500	2,500	3,000	500	20.00%
Capital Expenditures							
10-65-6005	Building & Improvements	0	2,000	2,000	1,000	(1,000)	(50.00%)
Total Rossmoor Signature Wall		0	4,500	4,500	4,000	(500)	(11.11%)
Department 70 Street Sweeping							
Operations and Maintenance							
10-70-5020	Telephone	0	500	500	400	(100)	(20.00%)
10-70-5030	Vehicle Maintenance	0	100	100	70	(30)	(30.00%)
Total Operations and Maintenance		0	600	600	470	(130)	(21.67%)
Contract Services							
10-70-5642	Street Sweeping	45,186	46,000	48,540	50,000	1,460	3.01%
Total Street Sweeping		45,186	46,600	49,140	50,470	1,330	2.71%

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.	TITLE	2007-08 ACTUAL	2008-09 FINAL BUDGET	2008-09 AMENDED BUDGET	2009-10 FINAL BUDGET	09-10 FINAL VS. 08-09 AMENDED	% INCREASE (DECREASE)
Department 80 Parkway Trees							
Operations and Maintenance							
10-80-5012	Printing	0	100	100	50	(50)	(50.00%)
10-80-5014	Postage	0	50	50	50	0	0.00%
10-80-5016	Office & Meeting Supplies	0	140	140	140	0	0.00%
10-80-5020	Telephone	0	1,000	1,000	800	(200)	(20.00%)
10-80-5030	Vehicle Maintenance	0	300	300	250	(50)	(16.67%)
10-80-5051	Equipment Rental	0	500	500	250	(250)	(50.00%)
Total Operations and Maintenance			2,090	2,090	1,540	(550)	(26.32%)
Contract Services							
10-80-5656	Tree Trimming	70,282	64,000	64,000	65,000	1,000	1.56%
10-80-5660	Tree Removals	0	2,000	2,000	2,000	0	0.00%
10-80-5662	Small Tree Care	0	7,500	7,500	3,500	(4,000)	(53.33%)
10-80-5656	Tree Watering Program	0	5,500	5,500	2,000	(3,500)	(63.64%)
10-80-5670	Other Professional Services	0	30,700	30,700	35,000	4,300	14.01%
Total Contract Services			70,282	109,700	107,500	(2,200)	(2.01%)
Capital Expenditures							
10-80-6015	Trees	15,752	25,000	25,000	18,000	(7,000)	(28.00%)
Total Parkway Trees			86,034	136,790	127,040	(9,750)	(7.13%)

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.	TITLE	2007-08 ACTUAL	2008-09 FINAL BUDGET	2008-09 AMENDED BUDGET	2009-10 FINAL BUDGET	09-10 FINAL VS. 08-09 AMENDED	% INCREASE (DECREASE)
Department 90 Mini-Parks & Medians							
Salaries and Benefits							
10-90-4001	Full Time	0	500	500	520	20	4.00%
10-90-4002	Part Time	0	250	250	275	25	10.00%
10-90-4003	Overtime	0	0	50	50	0	0.00%
10-90-4010	Workers' Comp. Insurance	0	70	85	100	15	17.65%
10-90-4015	Federal Payroll Taxes	0	0	40	50	10	25.00%
10-90-4018	State Payroll Taxes	0	0	0	10	10	N/A
Total Salaries and Benefits		0	820	925	1,005	80	8.65%
Operations and Maintenance							
10-90-5020	Telephone	0	500	500	400	(100)	(20.00%)
10-90-5022	Utilities	5,929	6,000	6,000	5,000	(1,000)	(16.67%)
10-90-5030	Vehicle Maintenance	0	100	100	75	(25)	(25.00%)
10-90-5032	Building & Grounds Maint.	508	500	1,600	2,000	400	25.00%
10-90-5045	Miscellaneous/Expenditures	0	500	500	200	(300)	(60.00%)
10-90-5051	Equipment Rental	0	500	500	250	(250)	(50.00%)
10-90-5052	Minor Facility Repairs/Tools	0	200	200	200	0	0.00%
Total Operations and Maintenance		6,437	8,300	9,400	8,125	(1,275)	(13.56%)
Contract Services							
10-90-5655	Landscape Maintenance	3,655	4,000	4,000	4,000	0	0.00%
10-90-5656	Tree Trimming	0	500	500	500	0	0.00%
10-90-5670	Other Professional Services	0	500	500	300	(200)	(40.00%)
Total Contract Services		3,655	5,000	5,000	4,800	(200)	(4.00%)
Capital Expenditures							
10-90-6005	Buildings & Improvements	0	3,000	2,000	0	(2,000)	(100.00%)
10-90-6010	Equipment	0	500	500	500	0	0.00%
Total Capital Expenditures		0	3,500	2,500	500	(2,000)	(80.00%)
Total Mini-Parks & Medians		10,093	17,620	17,825	14,430	(3,395)	(19.05%)
TOTAL GENERAL FUND EXPENDITURES		998,230	1,054,960	1,073,305	1,028,360	(44,945)	(4.19%)

**RUSH PARK ASSEMENTS DISTRICT - FUND 20
REVENUES / EXPENDITURES BY ACCOUNT NUMBER**

ACCOUNT NO.	TITLE	2007-08 ACTUAL	2008-09 FINAL	2008-09 AMENDED BUDGET	2009-10 FINAL BUDGET	09-10 FINAL VS. 08-09 AMENDED	% INCREASE (DECREASE)
<u>Rush Park AD Revenues</u>							
Assessments							
20-00-3100	Current Year Secured	376,230	380,000	380,000	380,000	0	0.00%
20-00-3101	Prior Year Secured	5,237	4000	4000	6000	2,000	50.00%
20-00-3200	Interest	6,804	5000	5000	5000	0	0.00%
20-00-3500	Other Misc. Rev.	6,670	6000	6000	6000	0	0.00%
Total Rush Park AD Revenues		394,941	395,000	395,000	397,000	2,000	0.51%
<u>Rush Park AD Expenditures</u>							
Contract Services							
20-50-5619	Bond Trustee	2,875	2,875	2,875	2,875	0	0.00%
Annual Debt Service							
20-50-5800	Principal	155,000	160,000	160,000	170,000	10,000	6.25%
20-50-5801	Interest	217,713	208,105	208,105	198,040	(10,065)	(4.84%)
Total Annual Debt Service		372,713	368,105	368,105	368,040	(65)	(0.02%)
Total Rush Park AD Expenditures		375,588	370,980	370,980	370,915	(65)	(0.02%)
<u>Revenues Less Expenditures</u>		19,353	24,020	24,020	26,085	2,065	
<u>Rush Park AD Fund Balance</u>							

**ROSSMOOR WALL SPECIAL TAX - FUND 30
REVENUES / EXPENDITURES BY ACCOUNT NUMBER**

ACCOUNT NO.	TITLE	2007-08 ACTUAL	2008-09 FINAL	2008-09 AMENDED BUDGET	2009-10 FINAL BUDGET	09-10 FINAL VS. 08-09 AMENDED	% INCREASE (DECREASE)
<u>Rossmoor Wall Revenues</u>							
	Special Taxes						
30-00-3100	Current Year Secured	85,801	87,500	87,500	86,000	(1,500)	(1.71%)
30-00-3101	Prior Year Secured	1,279	1000	1000	800	(200)	(20.00%)
30-00-3200	Interest	0	1,000	1,000	100	(900)	(90.00%)
30-00-3500	Other Misc. Rev.	-864	0	0	0	0	0.00%
	Total Rossmoor Wall Revenues	86,216	89,500	89,500	86,900	(2,600)	(2.91%)
<u>Rossmoor Wall Expenditures</u>							
	Contract Services						
30-65-5619	Bond Trustee	2,530	2,530	2,530	2,530	0	0.00%
	Annual Debt Service						
30-65-5800	Principal	45,000	50,000	50,000	50,000	0	0.00%
30-65-5801	Interest	37,555	34,800	34,800	31,900	(2,900)	(8.33%)
	Total Annual Debt Service	82,555	84,800	84,800	81,900	(2,900)	(3.42%)
	Total Rossmoor Wall Expenditures	85,085	87,330	87,330	84,430	(2,900)	(3.32%)
	<u>Revenues Less Expenditures</u>	1,131	2,170	2,170	2,470	(5,500)	
	<u>Rossmoor Wall Fund Balance</u>						

**ROSSMOOR COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENT PROGRAM - FUND 40
FISCAL YEAR 2009-10**

	Proposed Budget FY 09-10	Fund 10	Designating CIP Reserve	Total Resources Identified
Fund Balance July 1, 2009	\$221,158	\$0	\$0	\$221,158
Designated Reserve - CIP (40-00-3625)	\$150,000		\$150,000	\$150,000
Fund 10 (40-00-3620)	\$48,000	\$48,000		\$48,000
				\$0
Available Resources	\$419,158	\$48,000	\$150,000	\$419,158
FY 09-10 Project List				
Rossmoor Park (40-30-6005)				
ROP6 Rehab Outdoor Restrooms	(\$25,600)			(\$25,600)
ROP1 Rehab Kitchen	(\$32,900)			(\$32,900)
ROP7 Rehab Indoor Restrooms	(\$13,000)			(\$13,000)
ROP9 Rehab Community Room	(\$16,700)			(\$16,700)
Rossmoor Park Subtotal	(\$88,200)			
Montecito (40-40-6005)				
MON4 Rehab Kitchen	(\$15,000)			(\$15,000)
Montecito Subtotal	(\$15,000)			
Rush Park (40-50-6005)				
RUP1 Auditorium Roof	(\$40,000)			(\$40,000)
RUP2 Storage Facility	(\$30,000)			(\$30,000)
RUP4 Additional Chairs	(\$9,000)			(\$9,000)
Rush Park Subtotal	(\$79,000)			
General (40-xx-6005)				
Gen1 New Vehicle	(\$20,000)			(\$20,000)
Miscellaneous Projects:	(\$23,000)			(\$23,000)
Montecito Furnance (\$4,200)				
Rush Park Alarm System (\$3,200)				
Montecito Fence (\$4,800)				
TBD (\$10,800)				
General Subtotal	(\$43,000)			
Total FY 09/10 Fund 40 Program Budget	(\$225,200)			
Remaining in 2009-2010 Fund 40 Budget	\$193,958			
Funding Unidentified				
Total Resources Identified				\$419,158
Year End Estimated Costs				(\$225,200)
Carry Over to FY 10/11				\$193,958

ROSSMOOR COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENT PROGRAM - FUND 40
FISCAL YEAR 2009-10

	Proposed Budget FY 09-10	Fund 10	Designating CIP Reserve	Total Resources Identified
Fund Balance July 1, 2009	\$221,158	\$0	\$0	\$221,158
Designated Reserve - CIP (40-00-3625)	\$150,000		\$150,000	\$150,000
Fund 10 (40-00-3620)	\$48,000	\$48,000		\$48,000
				\$0
Available Resources	\$419,158	\$48,000	\$150,000	\$419,158
FY 09-10 Project List				
Rossmoor Park (40-30-6005)				
ROP6 Rehab Outdoor Restrooms	(\$25,600)			(\$25,600)
ROP1 Rehab Kitchen	(\$32,900)			(\$32,900)
ROP7 Rehab Indoor Restrooms	(\$13,000)			(\$13,000)
ROP9 Rehab Community Room	(\$16,700)			(\$16,700)
Rossmoor Park Subtotal	(\$88,200)			
Montecito (40-40-6005)				
MON4 Rehab Kitchen	(\$15,000)			(\$15,000)
Montecito Subtotal	(\$15,000)			
Rush Park (40-50-6005)				
RUP1 Auditorium Roof	(\$40,000)			(\$40,000)
RUP2 Storage Facility	(\$30,000)			(\$30,000)
RUP4 Additional Chairs	(\$9,000)			(\$9,000)
Rush Park Subtotal	(\$79,000)			
General (40-xx-6005)				
Gen1 New Vehicle	(\$20,000)			(\$20,000)
Miscellaneous Projects:	(\$23,000)			(\$23,000)
Montecito Furnance (\$4,200)				
Rush Park Alarm System (\$3,200)				
Montecito Fence (\$4,800)				
TBD (\$10,800)				
General Subtotal	(\$43,000)			
Total FY 09/10 Fund 40 Program Budget	(\$225,200)			
Remaining in 2009-2010 Fund 40 Budget	\$193,958			
Funding Unidentified				
Total Resources Identified				\$419,158
Year End Estimated Costs				(\$225,200)
Carry Over to FY 10/11				\$193,958

**ROSSMOOR COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENT PROGRAM - FUND 40
FISCAL YEAR 2011-12**

	Proposed Budget FY 11-12	Fund 10	Designating CIP Reserve	Total Resources Identified
Fund Balance July 1, 2011	\$183,958	\$0	\$0	\$183,958
Designated Reserve - CIP (40-00-3625)				\$0
Fund 10 (40-00-3620)				\$0
Available Resources	\$183,958	\$0	\$0	\$183,958
FY 10-11 Project List				
Rossmoor Park (40-30-6005)				
ROP3 Rehab Tennis Courts	TBD			TBD
ROP4 Replace Picnic Tables	TBD			TBD
Rossmoor Park Subtotal	<u>TBD</u>			
Montecito (40-40-6005)	TBD			
Montecito Subtotal	<u>TBD</u>			\$0
Rush Park (40-50-6005)				
RUP3 Rehab Parking Lot	TBD			TBD
RUP8 Auditorium Chairs	TBD			TBD
Rush Park Subtotal	<u>TBD</u>			
General (40-xx-6005)				
GEN4 Upgrade Computer System	TBD			TBD
General Subtotal	<u>TBD</u>			
Total FY 11/12 Fund 40 Program Budget	TBD			
Remaining in 2011-2012 Fund 40 Budget)	\$183,958			
Funding Unidentified				
Total Resources Identified				\$183,958
Year End Estimated Costs				TBD
Carry Over to FY 12/13				TBD