

**Rossmoor Community Services District**  
**Preliminary Operating Budget**  
**Summary**  
**For the Fiscal Year 2026-2027**

	2025-2026									
	FY 23-24 Actual	FY 24-25 Actual	Original Budget	Amended Budget	12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
<b>Revenues:</b>										
Property taxes	\$ 1,300,935	\$ 1,361,101	\$ 1,390,900	\$ 1,412,100	\$ 1,414,600	\$ 1,464,200	\$ 1,515,500	\$ 1,568,400	\$ 1,623,400	\$ 1,680,100
Street light assessments	454,142	476,211	486,500	495,300	495,300	512,600	530,500	549,100	568,300	588,200
Interest on investments	82,043	79,094	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
From Other Governmental Agencies	118,282	79,254	85,430	149,430	149,430	88,000	90,600	93,300	96,100	99,000
Permit and Rental Fees	211,869	278,049	237,500	258,700	282,100	288,700	302,900	317,700	333,300	349,800
Miscellaneous	49,201	70,661	35,000	35,000	65,000	65,000	65,000	65,000	65,000	65,000
<b>Total Revenues</b>	<b>2,216,472</b>	<b>2,344,371</b>	<b>2,265,330</b>	<b>2,380,530</b>	<b>2,436,430</b>	<b>2,448,500</b>	<b>2,534,500</b>	<b>2,623,500</b>	<b>2,716,100</b>	<b>2,812,100</b>
<b>Expenditures:</b>										
Administrative	1,155,754	1,288,347	1,388,290	1,425,800	1,417,800	1,452,100	1,520,000	1,584,900	1,615,400	1,682,200
Recreation	75,376	98,899	90,000	90,000	87,000	87,500	90,100	92,800	95,600	98,500
Rossmoor Park	178,128	184,294	129,080	195,440	203,440	156,070	162,620	169,570	176,720	184,170
Montecito Center	12,842	15,592	29,310	17,510	17,510	28,250	29,300	30,350	31,400	32,450
Rush Park	170,823	114,729	173,660	203,750	203,750	153,020	159,540	166,290	173,370	180,870
Street Lighting	118,607	122,799	124,400	124,400	124,400	128,100	131,900	135,900	140,000	144,200
Street Sweeping	84,996	79,254	85,430	85,430	85,430	88,000	90,600	93,300	96,100	99,000
Parkway Tree	179,477	189,874	200,490	200,490	200,490	206,530	212,800	219,200	225,800	232,700
Mini-Parks and Median	14,631	19,789	16,140	20,000	20,000	21,100	22,200	23,300	24,500	25,700
Capital projects - Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt services - Principals	-	-	-	-	-	-	-	-	-	-
Debt services - Interest	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,990,634</b>	<b>2,113,579</b>	<b>2,236,800</b>	<b>2,362,820</b>	<b>2,359,820</b>	<b>2,320,670</b>	<b>2,419,060</b>	<b>2,515,610</b>	<b>2,578,890</b>	<b>2,679,790</b>
<b>Change In Fund Balance*</b>	<b>225,838</b>	<b>230,791</b>	<b>28,530</b>	<b>17,710</b>	<b>76,610</b>	<b>127,830</b>	<b>115,440</b>	<b>107,890</b>	<b>137,210</b>	<b>132,310</b>
<b>Fund Balance:</b>										
Beginning of Period	1,935,281	1,935,281	2,166,072	2,166,072	2,166,072	2,242,682	2,345,512	2,418,152	2,226,042	2,363,252
Change in Operation Fund Balance						127,830	115,440	107,890	137,210	132,310
Grant/Financing								300,000		
Capital Expenses						(25,000)	(42,800)	(600,000)	-	(337,400)
End of Period	\$ 2,161,119	\$ 2,166,072	\$ 2,194,602	\$ 2,183,782	\$ 2,242,682	\$ 2,345,512	\$ 2,418,152	\$ 2,226,042	\$ 2,363,252	\$ 2,158,162

\* There was a change in presentation between FY 2025-2026 and FY 2026-2027. In FY 2025-2026 there was \$164,840 capital expenditures included in the total operating expenses. In FY 2026-2027 capital expenditures are shown as a reduction of the Capital Expense Reserve.

**Rossmoor Community Services District  
Preliminary Operating Budget  
Revenues  
For the Fiscal Year 2026-2027**

Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026		12-Month Projected Estimates to Close	2025-2026 Amended Budget	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast	
			Original Budget	Amended Budget								
<b>Property Taxes</b>												
10.3001	Current secured property tax	\$ 1,197,379	\$ 1,250,281	\$ 1,282,700	\$ 1,300,300	\$ 1,302,800	\$ 1,302,800	\$ 1,348,400	\$ 1,395,600	\$ 1,444,400	\$ 1,495,000	\$ 1,547,300
10.3002	Current unsecured property tax	36,554	41,208	39,300	42,900	42,900	42,900	44,400	46,000	47,600	49,300	51,000
10.3003	Prior secured property tax	8,218	9,448	8,200	8,200	8,200	8,200	8,500	8,800	9,100	9,400	9,700
10.3004	Prior unsecured property tax	525	529	500	500	500	500	500	500	500	500	500
10.3005	Delinquent property taxes	2,333	2,248	2,500	2,500	2,500	2,500	2,600	2,700	2,800	2,900	3,000
10.3006	Current supplemental assessment	30,026	31,087	30,300	30,300	30,300	30,300	31,400	32,500	33,600	34,800	36,000
10.3007	Prior supplemental assessment	2,085	1,562	2,300	2,300	2,300	2,300	2,400	2,500	2,600	2,700	2,800
10.3008	Public utility	18,869	19,825	19,900	19,900	19,900	19,900	20,600	21,300	22,000	22,800	23,600
10.3009	State-Homeowners Prop. Tax Relief	4,948	4,912	5,200	5,200	5,200	5,200	5,400	5,600	5,800	6,000	6,200
<b>Total property taxes</b>		<b>1,300,935</b>	<b>1,361,101</b>	<b>1,390,900</b>	<b>1,412,100</b>	<b>1,414,600</b>	<b>1,414,600</b>	<b>1,464,200</b>	<b>1,515,500</b>	<b>1,568,400</b>	<b>1,623,400</b>	<b>1,680,100</b>
<b>Street Light Assessment</b>												
10.3101	Street light assessment	454,142	476,211	486,500	495,300	495,300	495,300	512,600	530,500	549,100	568,300	588,200
<b>Interest on investments</b>												
10.3201	Interest	82,043	79,094	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
<b>From Other Governmental Agencies</b>												
10.3301	Prop 68 Grant Funding	39,824	-	-	64,000	64,000	64,000	-	-	-	-	-
10.3304	County-Street Sweep Reimbursement	78,458	79,254	85,430	85,430	85,430	85,430	88,000	90,600	93,300	96,100	99,000
<b>Total other governmental agencies</b>		<b>118,282</b>	<b>79,254</b>	<b>85,430</b>	<b>149,430</b>	<b>149,430</b>	<b>149,430</b>	<b>88,000</b>	<b>90,600</b>	<b>93,300</b>	<b>96,100</b>	<b>99,000</b>
<b>Permit and Rental Fees</b>												
10.3401	Tennis Court Reservations	18,391	23,600	22,100	22,100	22,100	22,100	24,000	25,200	26,500	27,800	29,200
10.3402	Tennis Instructor Private Lessons	18,949	21,495	18,900	18,900	18,900	18,900	20,500	21,500	22,600	23,700	24,900
10.3403	Basketball Court Reservations	1,657	1,098	-	-	-	-	-	-	-	-	-
10.3404	Sand Volleyball Court Reservations	73	134	-	-	-	-	-	-	-	-	-
10.3405	Rossmoor Park Ball Field Reservations	10,700	13,470	14,200	14,200	14,200	14,200	15,400	16,200	17,000	17,900	18,800
10.3406	Rush Park Ball Field Reservations	15,124	14,100	13,100	13,100	13,100	13,100	14,200	14,900	15,600	16,400	17,200
10.3407	Pickleball Court Reservations	16,194	57,358	44,100	54,100	54,100	54,100	58,800	61,700	64,800	68,000	71,400
10.3408	Pickleball Instructor Private Lessons	-	825	700	700	700	700	1,400	1,500	1,600	1,700	1,800
10.3411	Signature Wall Banner Rental	360	251	300	300	300	300	300	300	300	300	300
10.3421	Tree Services & Memorial	3,333	2,216	5,300	5,300	5,000	5,000	5,000	5,000	5,000	5,000	5,000
10.3422	Tree Violation Fines	1,470	2,500	-	-	300	300	-	-	-	-	-
10.3431	Rossmoor Building Rental	5,405	12,132	2,600	2,600	2,600	2,600	2,800	2,900	3,000	3,200	3,400
10.3432	Rossmoor Park Picnic Site	3,241	3,209	2,600	2,600	4,000	4,000	4,300	4,500	4,700	4,900	5,100
10.3433	Rossmoor Park Horseshoe Rentals	-	-	-	-	-	-	-	-	-	-	-
10.3441	Montecito Building Rental	28,699	40,123	26,300	26,300	48,300	48,300	35,000	36,800	38,600	40,500	42,500
10.3451	Rush Building Rental	78,461	75,634	78,800	90,000	90,000	90,000	97,800	102,700	107,800	113,200	118,900

**Rossmoor Community Services District  
Preliminary Operating Budget  
Revenues  
For the Fiscal Year 2026-2027**

		2025-2026										
Description		FY 23-24 Actual	FY 24-25 Actual	Original Budget	Amended Budget	12-Month Projected Estimates to Close	2025-2026 Amended Budget	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
10.3452	Rush Park Picnic Site	8,427	9,135	7,400	7,400	7,400	7,400	8,000	8,400	8,800	9,200	9,700
10.3453	Rush Park Kitchen	1,385	769	1,100	1,100	1,100	1,100	1,200	1,300	1,400	1,500	1,600
<b>Total permit and rental fees</b>		<b>211,869</b>	<b>278,049</b>	<b>237,500</b>	<b>258,700</b>	<b>282,100</b>	<b>282,100</b>	<b>288,700</b>	<b>302,900</b>	<b>317,700</b>	<b>333,300</b>	<b>349,800</b>
<b>Miscellaneous Revenues</b>												
10.3501	Miscellaneous	17,201	33,511	10,000	10,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
10.3502	Sponsorship	32,000	37,150	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
<b>Total miscellaneous revenues</b>		<b>49,201</b>	<b>70,661</b>	<b>35,000</b>	<b>35,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
<b>Total revenues</b>		<b>\$ 2,216,472</b>	<b>\$ 2,344,371</b>	<b>\$ 2,265,330</b>	<b>\$ 2,380,530</b>	<b>\$ 2,436,430</b>	<b>\$ 2,436,430</b>	<b>\$ 2,448,500</b>	<b>\$ 2,534,500</b>	<b>\$ 2,623,500</b>	<b>\$ 2,716,100</b>	<b>\$ 2,812,100</b>

**Rossmoor Community Services District  
Preliminary Operating Budget  
Department 10 - Administrative Services  
For the Fiscal Year 2026-2027**

		2025-2026									
		FY 23-24	FY 24-25	2025-2026		12-Month	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Description		Actual	Actual	Original Budget	Amended Budget	Projected Estimates to Close	Budget	Forecast	Forecast	Forecast	Forecast
<b>Salaries and Benefits</b>											
10.5010.4000	Board of Directors' Compensation	\$ 6,900	\$ 10,905	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,200
10.5010.4003	Overtime	13,316	15,240	12,360	12,360	12,360	13,300	14,400	14,800	15,200	15,700
10.5010.4005	Event Attendant	-	-	-	3,200	3,200	3,700	4,000	4,100	4,200	4,300
10.5010.4006	Salaries - Administrative	240,132	269,764	305,200	318,900	318,900	335,800	362,700	373,600	384,800	396,300
10.5010.4007	Mileage Reimbursement	2,018	2,260	3,250	3,250	3,250	3,300	3,400	3,500	3,600	3,700
10.5010.4008	Salaries - Park Maintenance*	184,645	179,501	180,600	180,600	180,600	232,700	251,300	258,800	266,600	274,600
10.5010.4002	Part-time Maintenance*	53,067	81,211	85,400	98,000	98,000	-	-	-	-	-
10.5010.4004	Salaries - Recreation*	-	-	-	-	-	79,500	85,900	88,500	91,200	93,900
10.5010.4009	Salaries - Tree	60,860	61,665	63,300	63,300	63,300	65,200	70,400	72,500	74,700	76,900
10.5010.4010	Workers' Compensation Insurance	10,334	10,500	11,100	11,100	11,100	11,900	12,500	13,100	13,800	14,500
10.5010.4011	Medical/Life Insurance	87,037	101,142	128,560	110,000	110,000	110,800	116,300	122,100	128,200	134,600
10.5010.4015	Payroll Taxes	47,347	49,704	70,530	54,800	54,800	59,200	63,900	65,800	67,800	69,800
10.5010.4019	Deferred Compensation Match	-	7,402	15,700	19,600	19,600	23,400	25,300	26,100	26,900	27,700
<b>Total salaries and benefits</b>		<b>705,656</b>	<b>789,293</b>	<b>887,000</b>	<b>886,110</b>	<b>886,110</b>	<b>949,800</b>	<b>1,021,100</b>	<b>1,053,900</b>	<b>1,088,000</b>	<b>1,123,200</b>
<b>Operations and Maintenances</b>											
10.5010.5002	Insurance - Liability	38,722	49,059	57,300	57,300	57,300	70,100	72,200	74,400	76,600	78,900
10.5010.5004	Membership & Dues	10,650	10,460	11,100	11,100	11,100	13,100	13,500	13,900	14,300	14,700
10.5010.5006	Meetings & Training	1,483	2,599	5,900	5,900	5,900	8,400	8,700	9,000	9,300	9,600
10.5010.5007	Televised Meeting Costs	17,223	17,362	14,000	14,000	14,000	14,400	14,800	15,200	15,700	16,200
10.5010.5008	Gasoline	2,950	3,682	5,600	5,600	5,600	5,900	6,200	6,500	6,800	7,100
10.5010.5010	Publications & Legal Notice	10,699	3,043	8,400	8,400	8,400	8,700	9,000	9,300	9,600	9,900
10.5010.5012	Printing	4,516	4,456	4,500	4,500	4,500	4,600	4,700	4,800	4,900	5,000
10.5010.5014	Postage	1,264	1,950	2,200	2,200	2,200	2,300	2,400	2,500	2,600	2,700
10.5010.5016	Office & Meeting Supplies	11,990	16,254	16,700	16,700	16,700	17,200	17,700	18,200	18,700	19,300
10.5010.5018	Janitorial Supplies	23,016	21,801	22,100	22,100	22,100	22,800	23,500	24,200	24,900	25,600
10.5010.5020	Telephone	11,629	13,472	11,100	15,300	15,300	15,800	16,300	16,800	17,300	17,800
10.5010.5021	Computer/Email/Server Costs	10,593	15,902	9,500	9,500	9,500	9,800	10,100	10,400	10,700	11,000
10.5010.5030	Vehicle Maintenance	3,004	9,121	11,100	11,100	11,100	11,400	11,700	12,100	12,500	12,900
10.5010.5032	Buildings & Grounds-Maintenance	111,985	116,139	104,400	104,400	96,400	67,500	69,500	71,600	73,700	75,900
10.5010.5045	Miscellaneous Expenditures	20,525	14,504	22,300	22,300	22,300	23,000	23,700	24,400	25,100	25,900
10.5010.5046	Bank Service Charges	3,274	3,701	4,500	4,500	4,500	4,600	4,700	4,800	4,900	5,000
10.5010.5050	Elections	-	16,465	-	-	-	15,000	-	18,000	-	18,500
<b>Total operations and maintenance</b>		<b>283,523</b>	<b>319,968</b>	<b>310,700</b>	<b>314,900</b>	<b>306,900</b>	<b>314,600</b>	<b>308,700</b>	<b>336,100</b>	<b>327,600</b>	<b>356,000</b>
<b>Contract Services</b>											
10.5010.5610	Legal Services	32,746	44,024	46,400	51,700	51,700	51,700	51,700	52,700	53,800	53,800
10.5010.5615	Financial Audit - Consulting	20,200	19,700	21,200	21,200	21,200	20,000	20,000	20,000	20,000	20,400

**Rossmoor Community Services District  
Preliminary Operating Budget  
Department 10 - Administrative Services  
For the Fiscal Year 2026-2027**

		2025-2026									
		FY 23-24	FY 24-25	2025-2026		12-Month Projected	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Description	Actual	Actual	Original Budget	Amended Budget	Estimates to Close	Budget	Forecast	Forecast	Forecast	Forecast	
10.5010.5620	Outsourced Financial Consultant	72,000	66,400	50,100	53,000	53,000	53,000	54,100	55,200	55,200	
10.5010.5670	Other Professional Services	37,475	44,680	51,750	65,750	65,750	63,000	65,500	68,100	73,600	
<b>Total Contract Services</b>		<b>162,420</b>	<b>174,804</b>	<b>169,450</b>	<b>191,650</b>	<b>191,650</b>	<b>187,700</b>	<b>190,200</b>	<b>194,900</b>	<b>203,000</b>	
<b>Capital Expenditures**</b>											
10.5010.6010	Equipment	2,111	1,944	-	-	-					
10.5010.6019	Vehicles	-	-	10,000	22,000	22,000					
10.5010.6025	Software	2,044	2,339	11,140	11,140	11,140					
<b>Total Capital Expenditures</b>		<b>4,155</b>	<b>4,282</b>	<b>21,140</b>	<b>33,140</b>	<b>33,140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>		<b>\$ 1,155,754</b>	<b>\$ 1,288,347</b>	<b>\$ 1,388,290</b>	<b>\$ 1,425,800</b>	<b>\$ 1,417,800</b>	<b>\$ 1,452,100</b>	<b>\$ 1,520,000</b>	<b>\$ 1,584,900</b>	<b>\$ 1,615,400</b>	

\*As part of a change in budget categories, Part-Time Maintenance has been eliminated as a standalone department, with all part-time positions now budgeted within Salaries – Park Maintenance. Additionally, a new Salaries – Recreation department has been created to support community services and court attendants.

\*\* Starting in FY 2026-2027 capital expenses will be seen as a reduction capital reserves instead of as a reduction of operating expense.

**Rossmoor Community Services District  
Preliminary Operating Budget  
Department 20 . Recreation  
For the Fiscal Year 2026-2027**

Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026		12.Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
			Original Budget	Amended Budget						
<b>Operations and Maintenances</b>										
10.5020.5017 Community Events	\$ 75,376	\$ 98,899	\$ 90,000	\$ 90,000	\$ 87,000	\$ 87,500	\$ 90,100	\$ 92,800	\$ 95,600	\$ 98,500
<b>Total operations and maintenance</b>	<u>75,376</u>	<u>98,899</u>	<u>90,000</u>	<u>90,000</u>	<u>87,000</u>	<u>87,500</u>	<u>90,100</u>	<u>92,800</u>	<u>95,600</u>	<u>98,500</u>
<b>Total Expenditures</b>	<u>\$ 75,376</u>	<u>\$ 98,899</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 87,000</u>	<u>\$ 87,500</u>	<u>\$ 90,100</u>	<u>\$ 92,800</u>	<u>\$ 95,600</u>	<u>\$ 98,500</u>

**Rossmoor Community Services District  
Preliminary Operating Budget  
Department 30 - Rossmoor Park  
For the Fiscal Year 2026-2027**

Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026		12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
			Original Budget	Amended Budget						
<b>Operations and Maintenance</b>										
10.5030.5022 Utilities	\$ 13,280	\$ 12,965	\$ 13,930	\$ 13,930	\$ 13,930	\$ 14,600	\$ 15,300	\$ 16,100	\$ 16,900	\$ 17,700
10.5030.5023 Water	42,367	71,553	66,840	72,000	72,000	75,600	79,400	83,400	87,600	92,000
10.5030.5025 Secured Property Tax	1,090	1,126	1,340	1,340	1,340	1,390	1,440	1,490	1,540	1,590
10.5030.5032 Buildings & Grounds-Maintenance	-	509	-	-	8,000	15,000	15,500	16,000	16,500	17,000
10.5030.5034 Alarm Systems/Security	492	875	1,110	1,110	1,110	1,160	1,210	1,260	1,310	1,360
10.5030.5045 Miscellaneous Expenditures	5,657	5,947	7,080	7,080	7,080	7,300	7,500	7,700	7,900	8,100
10.5030.5051 Equipment Rental	-	-	570	570	570	620	670	720	770	820
10.5030.5052 Minor Facility Repairs/Tools	-	851	1,110	2,110	2,110	2,200	2,300	2,400	2,500	2,600
<b>Total operations and maintenance</b>	<b>62,886</b>	<b>93,825</b>	<b>91,980</b>	<b>98,140</b>	<b>106,140</b>	<b>117,870</b>	<b>123,320</b>	<b>129,070</b>	<b>135,020</b>	<b>141,170</b>
<b>Contract Services</b>										
10.5030.5655 Landscape Maintenance/Janitorial Services	39,312	36,150	37,100	37,100	37,100	38,200	39,300	40,500	41,700	43,000
<b>Total Contract Services</b>	<b>39,312</b>	<b>36,150</b>	<b>37,100</b>	<b>37,100</b>	<b>37,100</b>	<b>38,200</b>	<b>39,300</b>	<b>40,500</b>	<b>41,700</b>	<b>43,000</b>
<b>Capital Expenditures*</b>										
10.5030.6005 Buildings and improvements	75,930	54,319	-	60,200	60,200	-	-	-	-	-
<b>Total Capital Expenditures</b>	<b>75,930</b>	<b>54,319</b>	<b>-</b>	<b>60,200</b>	<b>60,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 178,128</b>	<b>\$ 184,294</b>	<b>\$ 129,080</b>	<b>\$ 195,440</b>	<b>\$ 203,440</b>	<b>\$ 156,070</b>	<b>\$ 162,620</b>	<b>\$ 169,570</b>	<b>\$ 176,720</b>	<b>\$ 184,170</b>
<b>Capital expenditures breakdown:*</b>										
Picnic Shelter . Rossmoor Park (Grant)			-	-	60,200	-	-	-	-	-
			-	-	-	-	-	-	-	-
			-	-	60,200	-	-	-	-	-

\* Starting in FY 2026-2027 capital expenses will be seen as a reduction capital reserves instead of as a reduction of operating expense.

**Rossmoor Community Services District  
Preliminary Operating Budget  
Department 40 - Montecito Center  
For the Fiscal Year 2026-2027**

Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026		12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
			Original Budget	Amended Budget						
<b>Operations and Maintenances</b>										
10.5040.5022 Utilities	\$ 1,942	\$ 2,322	\$ 2,220	\$ 2,220	\$ 2,220	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700
10.5040.5023 Water	3,520	4,202	5,020	5,020	5,020	5,300	5,600	5,900	6,200	6,500
10.5040.5025 Secured Property Tax	915	945	1,110	1,110	1,110	1,160	1,210	1,260	1,310	1,360
10.5040.5032 Building & Grounds-Maintenance	-	238	-	-	-	10,000	10,300	10,600	10,900	11,200
10.5040.5034 Alarm Systems/Security	504	378	720	720	720	770	820	870	920	970
10.5040.5045 Miscellaneous Expenditures	393	-	570	570	570	620	670	720	770	820
10.5040.5052 Minor Facility Repairs/Tools	1,761	317	570	3,770	3,770	3,900	4,000	4,100	4,200	4,300
<b>Total operations and maintenance</b>	<b>9,035</b>	<b>8,402</b>	<b>10,210</b>	<b>13,410</b>	<b>13,410</b>	<b>24,050</b>	<b>25,000</b>	<b>25,950</b>	<b>26,900</b>	<b>27,850</b>
<b>Contract Services</b>										
10.5040.5655 Landscape Maintenance/Janitorial Services	3,807	7,190	4,100	4,100	4,100	4,200	4,300	4,400	4,500	4,600
<b>Total Contract Services</b>	<b>3,807</b>	<b>7,190</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>4,200</b>	<b>4,300</b>	<b>4,400</b>	<b>4,500</b>	<b>4,600</b>
<b>Capital Expenditures*</b>										
10.5040.6005 Buildings and improvements	-	-	15,000	-	-	-	-	-	-	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 12,842</b>	<b>\$ 15,592</b>	<b>\$ 29,310</b>	<b>\$ 17,510</b>	<b>\$ 17,510</b>	<b>\$ 28,250</b>	<b>\$ 29,300</b>	<b>\$ 30,350</b>	<b>\$ 31,400</b>	<b>\$ 32,450</b>
<b>Capital expenditures breakdown: *</b>										
Exterior Painting and Parking Lot Resurfacing	-	-	15,000	-	-	-	-	-	-	-
	-	-	15,000	-	-	-	-	-	-	-

\* Starting in FY 2026-2027 capital expenses will be seen as a reduction capital reserves instead of as a reduction of operating expense.

**Rossmoor Community Services District  
Preliminary Operating Budget  
Department 50 - Rush Park  
For the Fiscal Year 2026-2027**

Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026		12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
			Original Budget	Amended Budget						
<b>Operations and Maintenances</b>										
10.5050.5022 Utilities	\$ 28,872	\$ 30,420	\$ 35,210	\$ 35,210	\$ 35,210	\$ 37,000	\$ 38,900	\$ 40,800	\$ 42,800	\$ 44,900
10.5050.5023 Water	29,309	44,612	55,700	50,540	50,540	53,100	55,800	58,600	61,500	64,600
10.5050.5025 Secured Property Tax	4,170	4,308	4,680	4,680	4,680	4,800	4,900	5,000	5,200	5,400
10.5050.5032 Building & Grounds-Maintenance	-	520	-	-	-	15,000	15,500	16,000	16,500	17,000
10.5050.5034 Alarm Systems/Security	1,354	252	900	900	900	950	1,000	1,050	1,100	1,150
10.5050.5045 Miscellaneous Expenditures	823	1,186	570	570	570	620	670	720	770	820
10.5050.5051 Equipment Rental	2,672	-	1,680	1,680	1,680	1,730	1,800	1,900	2,000	2,100
10.5050.5052 Minor Facility Repairs/Tools	377	331	570	1,570	1,570	1,620	1,670	1,720	1,800	1,900
<b>Total operations and maintenance</b>	<b>67,577</b>	<b>81,629</b>	<b>99,310</b>	<b>95,150</b>	<b>95,150</b>	<b>114,820</b>	<b>120,240</b>	<b>125,790</b>	<b>131,670</b>	<b>137,870</b>
<b>Contract Services</b>										
10.5050.5655 Landscape Maintenance/Janitorial Services	34,392	33,100	37,100	37,100	37,100	38,200	39,300	40,500	41,700	43,000
<b>Total Contract Services</b>	<b>34,392</b>	<b>33,100</b>	<b>37,100</b>	<b>37,100</b>	<b>37,100</b>	<b>38,200</b>	<b>39,300</b>	<b>40,500</b>	<b>41,700</b>	<b>43,000</b>
<b>Capital Expenditures*</b>										
10.5050.6005 Building and Improvements	68,854	-	37,250	71,500	71,500	-	-	-	-	-
10.5050.6010 Equipment	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditures</b>	<b>68,854</b>	<b>-</b>	<b>37,250</b>	<b>71,500</b>	<b>71,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 170,823</b>	<b>\$ 114,729</b>	<b>\$ 173,660</b>	<b>\$ 203,750</b>	<b>\$ 203,750</b>	<b>\$ 153,020</b>	<b>\$ 159,540</b>	<b>\$ 166,290</b>	<b>\$ 173,370</b>	<b>\$ 180,870</b>
<b>Capital expenditures breakdown:*</b>										
Auditorium Electrical Panels			-	20,000	20,000					
Exterior Electrical Panel			6,750	-	-					
Playground Rubberized Surfacing Replacement			30,500	33,500	33,500					
New Swing Structure			-	18,000	18,000					
			<b>37,250</b>	<b>71,500</b>	<b>71,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Starting in FY 2026-2027 capital expenses will be seen as a reduction capital reserves instead of as a reduction of operating expense.

**Rossmoor Community Services District  
Preliminary Operating Budget  
Department 60 -Street Lighting  
For the Fiscal Year 2026-2027**

				2025-2026		12-Month Projected	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Description		FY 23-24 Actual	FY 24-25 Actual	Original Budget	Amended Budget	Estimates to Close	Budget	Forecast	Forecast	Forecast	Forecast
<b>Contract Services</b>											
10.5060.5650	Street Lighting and Maintenance	\$ 118,607	\$ 122,799	\$ 124,400	\$ 124,400	\$ 124,400	\$ 128,100	\$ 131,900	\$ 135,900	\$ 140,000	\$ 144,200
<b>Total Contract Services</b>		<u>118,607</u>	<u>122,799</u>	<u>124,400</u>	<u>124,400</u>	<u>124,400</u>	<u>128,100</u>	<u>131,900</u>	<u>135,900</u>	<u>140,000</u>	<u>144,200</u>
<b>Total Expenditures</b>		<u>\$ 118,607</u>	<u>\$ 122,799</u>	<u>\$ 124,400</u>	<u>\$ 124,400</u>	<u>\$ 124,400</u>	<u>\$ 128,100</u>	<u>\$ 131,900</u>	<u>\$ 135,900</u>	<u>\$ 140,000</u>	<u>\$ 144,200</u>

**Rossmoor Community Services District  
Preliminary Operating Budget  
Department 70 - Street Sweeping  
For the Fiscal Year 2026-2027**

		2025-2026									
				2025-2026		12-Month Projected					
Description		FY 23-24 Actual	FY 24-25 Actual	Original Budget	Amended Budget	Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
<b>Contract Services</b>											
10.5070.5642	Street Sweeping	\$ 84,996	\$ 79,254	\$ 85,430	\$ 85,430	\$ 85,430	\$ 88,000	\$ 90,600	\$ 93,300	\$ 96,100	\$ 99,000
<b>Total Contract Services</b>		<u>84,996</u>	<u>79,254</u>	<u>85,430</u>	<u>85,430</u>	<u>85,430</u>	<u>88,000</u>	<u>90,600</u>	<u>93,300</u>	<u>96,100</u>	<u>99,000</u>
<b>Total expenditures</b>		<u>\$ 84,996</u>	<u>\$ 79,254</u>	<u>\$ 85,430</u>	<u>\$ 85,430</u>	<u>\$ 85,430</u>	<u>\$ 88,000</u>	<u>\$ 90,600</u>	<u>\$ 93,300</u>	<u>\$ 96,100</u>	<u>\$ 99,000</u>

**Rossmoor Community Services District  
Preliminary Operating Budget  
Department 80 - Parkway Tree  
For the Fiscal Year 2026-2027**

Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026		12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
			Original Budget	Amended Budget						
<b>Operations and Maintenances</b>										
10.5080.5017 Community Events	\$ 656	\$ 467	\$ 1,680	\$ 1,680	\$ 1,680	\$ 1,730	\$ 1,800	\$ 1,900	\$ 2,000	\$ 2,100
10.5080.6015 Tree Replacement	35,222	44,522	50,130	34,130	34,130	35,200	36,300	37,400	38,500	39,700
<b>Total operations and maintenance</b>	<b>35,878</b>	<b>44,989</b>	<b>51,810</b>	<b>35,810</b>	<b>35,810</b>	<b>36,930</b>	<b>38,100</b>	<b>39,300</b>	<b>40,500</b>	<b>41,800</b>
<b>Contract Services</b>										
10.5080.5656 Tree Trimming	133,108	141,996	145,340	145,340	145,340	149,700	154,200	158,800	163,600	168,500
10.5080.5660 Tree Removal	10,491	2,890	3,340	19,340	19,340	19,900	20,500	21,100	21,700	22,400
<b>Total Contract Services</b>	<b>143,599</b>	<b>144,886</b>	<b>148,680</b>	<b>164,680</b>	<b>164,680</b>	<b>169,600</b>	<b>174,700</b>	<b>179,900</b>	<b>185,300</b>	<b>190,900</b>
<b>Total expenditures</b>	<b>\$ 179,477</b>	<b>\$ 189,874</b>	<b>\$ 200,490</b>	<b>\$ 200,490</b>	<b>\$ 200,490</b>	<b>\$ 206,530</b>	<b>\$ 212,800</b>	<b>\$ 219,200</b>	<b>\$ 225,800</b>	<b>\$ 232,700</b>

**Rossmoor Community Services District  
Preliminary Operating Budget  
Department 90 - Mini-Parks and Medians  
For the Fiscal Year 2026-2027**

Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026		12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
			Original Budget	Amended Budget						
<b>Operations and Maintenances</b>										
10.5090.5022 Utilities	\$ 182	\$ 46	\$ 570	\$ 570	\$ 570	\$ 620	\$ 670	\$ 720	\$ 770	\$ 820
10.5090.5023 Water	10,642	14,828	11,140	15,000	15,000	15,800	16,600	17,400	18,300	19,200
10.5090.5045 Miscellaneous Expenditures	-	-	110	110	110	160	210	260	310	360
10.5090.5051 Equipment Rental	-	-	110	110	110	160	210	260	310	360
10.5090.5052 Minor Facility Repairs/Tools	-	-	110	110	110	160	210	260	310	360
<b>Total operations and maintenance</b>	<b>10,824</b>	<b>14,874</b>	<b>12,040</b>	<b>15,900</b>	<b>15,900</b>	<b>16,900</b>	<b>17,900</b>	<b>18,900</b>	<b>20,000</b>	<b>21,100</b>
<b>Contract Services</b>										
10.5090.5655 Landscape Maintenance/Janitorial Services	3,807	4,915	4,100	4,100	4,100	4,200	4,300	4,400	4,500	4,600
<b>Total Contract Services</b>	<b>3,807</b>	<b>4,915</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>4,200</b>	<b>4,300</b>	<b>4,400</b>	<b>4,500</b>	<b>4,600</b>
<b>Capital Expenditures*</b>										
10.5090.6005 Building and Improvements	-	-	-	-	-	-	-	-	-	-
<b>Total capital expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>\$ 14,631</b>	<b>\$ 19,789</b>	<b>\$ 16,140</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 21,100</b>	<b>\$ 22,200</b>	<b>\$ 23,300</b>	<b>\$ 24,500</b>	<b>\$ 25,700</b>