Rossmoor Community Services District
Adopted 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/Trend	2028-2029 Forecast/Trend	2029-2030 Forecast/Trend	2030-2031 Forecast/Trend
Revenues:										
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	37,000	35,000	35,000	35,000	35,000	35,000
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	306,200	311,700	327,000	343,000	359,900	377,600
Miscellaneous	49,201	70,661	35,000	35,000	65,000	60,000	60,000	60,000	60,000	60,000
Total Revenues	2,216,472	2,344,371	2,265,330	2,380,530	2,467,530	2,471,500	2,558,600	2,648,800	2,742,700	2,839,900
Expenditures:										
Administrative (salaries, operations, maint.)	1,155,754	1,288,347	1,388,290	1,425,800	1,434,956	1,402,100	1,441,500	1,524,100	1,554,500	1,616,600
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	195,440	164,690	171,410	178,610	186,010	193,810
Montecito Center	12,842	15,592	29,310	17,510	17,510	38,200	39,530	40,830	42,230	43,630
Rush Park	170,823	114,729	173,660	203,750	203,750	162,970	169,670	176,670	184,000	191,750
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	20,940	21,990	23,040	24,190	25,340
Capital projects - Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt services - Principals	-	-	-	-	-	-	-	-	-	-
Debt services - Interest	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,990,634	2,113,579	2,236,800	2,362,820	2,368,976	2,299,030	2,369,500	2,484,450	2,548,430	2,645,530
Change In Fund Balance*	225,838	230,791	28,530	17,710	98,554	172,470	189,100	164,350	194,270	194,370
Fund Balance:										
Beginning of Period	1,935,281	1,935,281	2,166,072	2,166,072	2,166,072	2,264,626	2,437,096	2,626,196	2,790,546	2,984,816
Change in Operation Fund Balance						172,470	189,100	164,350	194,270	194,370
Grant/Financing								-		
Capital Expenses							-	-	-	-
End of Period	$ 2,161,119	$ 2,166,072	$ 2,194,602	$ 2,183,782	$ 2,264,626	$ 2,437,096	$ 2,626,196	$ 2,790,546	$ 2,984,816	$ 3,179,186

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

	Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast/Trend	2028-2029 Forecast/Trend	2029-2030 Forecast/Trend	2030-2031 Forecast/Trend
Property Taxes											
10.3001	Current secured property tax	$ 1,197,379	$ 1,250,281	$ 1,282,700	$ 1,300,300	$ 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	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	8,500	8,800	9,100	9,400	9,700
10.3004	Prior unsecured property tax	525	529	500	500	500	500	500	500	500	500
10.3005	Delinquent property taxes	2,333	2,248	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	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	2,400	2,500	2,600	2,700	2,800
10.3008	Public utility	18,869	19,825	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	5,400	5,600	5,800	6,000	6,200
Total 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 Assessment											
10.3101	Street light assessment	454,142	476,211	486,500	495,300	495,300	512,600	530,500	549,100	568,300	588,200
Interest on investments											
10.3201	Interest	82,043	79,094	30,000	30,000	37,000	35,000	35,000	35,000	35,000	35,000
From Other Governmental Agencies											
10.3301	Prop 68 Grant Funding	39,824	-	-	64,000	64,000	-	-	-	-	-
10.3304	County-Street Sweep Reimbursement	78,458	79,254	85,430	85,430	85,430	88,000	90,600	93,300	96,100	99,000
Total 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											
10.3401	Tennis Court Reservations	18,391	23,600	22,100	22,100	22,100	23,200	24,400	25,600	26,900	28,200
10.3402	Tennis Instructor Private Lessons	18,949	21,495	18,900	18,900	18,900	19,800	20,800	21,800	22,900	24,000
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	14,900	15,600	16,400	17,200	18,100
10.3406	Rush Park Ball Field Reservations	15,124	14,100	13,100	13,100	13,100	13,800	14,500	15,200	16,000	16,800
10.3407	Pickleball Court Reservations	16,194	57,358	44,100	54,100	54,100	56,800	59,600	62,600	65,700	69,000
10.3408	Pickleball Instructor Private Lessons	-	825	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
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
10.3422	Tree Violation Fines	1,470	2,500	-	-	300	300	300	300	300	300
10.3431	Rossmoor Building Rental	5,405	12,132	2,600	2,600	8,200	6,000	6,300	6,600	6,900	7,200

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

	Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast/Trend	2028-2029 Forecast/Trend	2029-2030 Forecast/Trend	2030-2031 Forecast/Trend
10.3432	Rossmoor Park Picnic Site	3,241	3,209	2,600	2,600	4,000	4,200	4,400	4,600	4,800	5,000
10.3433	Rossmoor Park Horseshoe Rentals	-	-	-	-	-	-	-	-	-	-
10.3441	Montecito Building Rental	28,699	40,123	26,300	26,300	48,300	48,300	50,700	53,200	55,900	58,700
10.3451	Rush Building Rental	78,461	75,634	78,800	90,000	108,500	108,500	113,900	119,600	125,600	131,900
10.3452	Rush Park Picnic Site	8,427	9,135	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	1,200	1,300	1,400	1,500	1,600
Total permit and rental fees		211,869	278,049	237,500	258,700	306,200	311,700	327,000	343,000	359,900	377,600
Miscellaneous Revenues											
10.3501	Miscellaneous	17,201	33,511	10,000	10,000	40,000	35,000	35,000	35,000	35,000	35,000
10.3502	Sponsorship	32,000	37,150	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total miscellaneous revenues		49,201	70,661	35,000	35,000	65,000	60,000	60,000	60,000	60,000	60,000
Total revenues		**$ 2,216,472**	**$ 2,344,371**	**$ 2,265,330**	**$ 2,380,530**	**$ 2,467,530**	**$ 2,471,500**	**$ 2,558,600**	**$ 2,648,800**	**$ 2,742,700**	**$ 2,839,900**

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

	Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast/Trend	2028-2029 Forecast/Trend	2029-2030 Forecast/Trend	2030-2031 Forecast/Trend
Salaries and Benefits											
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	$ 11,000
10.5010.4003	Overtime	13,316	15,240	12,360	12,360	12,360	12,400	13,200	14,100	14,500	14,900
10.5010.4005	Event Attendant	-	-	-	3,200	3,200	3,700	3,900	4,200	4,300	4,400
10.5010.4006	Salaries - Administrative	240,132	269,764	305,200	318,900	318,900	336,900	352,900	370,000	381,100	392,500
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	247,800	263,900	271,800	280,000
10.5010.4002	Part-time Maintenance*	53,067	81,211	85,400	98,000	98,000	-	-		-	-
10.5010.4004	Salaries - Recreation*	-	-	-	-	-	79,500	84,700	90,200	92,900	95,700
10.5010.4009	Salaries - Tree	60,860	61,665	63,300	63,300	63,300	65,200	69,400	73,900	76,100	78,400
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	61,956	59,200	63,000	67,100	69,100	71,200
10.5010.4019	Deferred Compensation Match	-	7,402	15,700	19,600	19,600	22,200	23,600	25,100	25,900	26,700
Total salaries and benefits		705,656	789,293	887,000	886,110	893,266	948,800	1,001,700	1,058,200	1,092,300	1,127,600
Operations and Maintenances											
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	12,900	13,300	13,700	14,100	14,500
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	14,000	14,000	14,300	14,600	14,900
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	8,000	8,200	8,400	8,700	9,000
10.5010.5032	Buildings & Grounds-Maintenance	111,985	116,139	104,400	104,400	104,400	37,500	37,500	37,500	37,500	37,500
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	-	15,000	-	15,000
Total operations and maintenance		283,523	319,968	310,700	314,900	314,900	280,600	272,200	294,200	286,300	308,700
Contract Services											
10.5010.5610	Legal Services	32,746	44,024	46,400	51,700	51,700	36,700	36,700	37,400	38,100	38,900
10.5010.5615	Financial Audit - Consulting	20,200	19,700	21,200	21,200	21,200	20,000	20,000	20,000	20,000	20,000

Rossmoor Community Services District
Adopted Operating Budget
Department 10 - Administrative Services
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	2026-2027 Budget	2027-2028 Forecast/Trend	2028-2029 Forecast/Trend	2029-2030 Forecast/Trend	2030-2031 Forecast/Trend
10.5010.5620	Outsourced Financial Consultant	72,000	66,400	50,100	53,000	53,000	53,000	53,000	54,100	55,200	56,300
10.5010.5670	Other Professional Services	37,475	44,680	51,750	65,750	65,750	63,000	57,900	60,200	62,600	65,100
Total Contract Services		162,420	174,804	169,450	191,650	191,650	172,700	167,600	171,700	175,900	180,300
Capital Expenditures**											
10.5010.6005	Buildings and improvements	-	-	-	-	24,000					
10.5010.6010	Equipment	2,111	1,944	-	-	-					
10.5010.6019	Vehicles	-	-	10,000	22,000	-					
10.5010.6025	Software	2,044	2,339	11,140	11,140	11,140					
Total Capital Expenditures		4,155	4,282	21,140	33,140	35,140	-	-	-	-	-
Total Expenditures		**$ 1,155,754**	**$ 1,288,347**	**$ 1,388,290**	**$ 1,425,800**	**$ 1,434,956**	**$ 1,402,100**	**$ 1,441,500**	**$ 1,524,100**	**$ 1,554,500**	**$ 1,616,600**

*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 in capital reserves instead of as a reduction of operating expense.

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

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

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

	Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast/Trend	2028-2029 Forecast/Trend	2029-2030 Forecast/Trend	2030-2031 Forecast/Trend
Operations and Maintenances											
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	-	-	-	32,080	33,000	34,000	35,000	36,100
10.5030.5034	Alarm Systems/Security	492	875	1,110	1,110	1,110	-	-	-	-	-
10.5030.5045	Miscellaneous Expenditures	5,657	5,947	7,080	7,080	7,080	-	-	-	-	-
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
Total operations and maintenance		62,886	93,825	91,980	98,140	98,140	126,490	132,110	138,110	144,310	150,810
Contract Services											
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
Total Contract Services		39,312	36,150	37,100	37,100	37,100	38,200	39,300	40,500	41,700	43,000
Capital Expenditures*											
10.5030.6005	Buildings and improvements	75,930	54,319	-	60,200	60,200					
Total Capital Expenditures		75,930	54,319	-	60,200	60,200	-	-	-	-	-
Total Expenditures		**$ 178,128**	**$ 184,294**	**$ 129,080**	**$ 195,440**	**$ 195,440**	**$ 164,690**	**$ 171,410**	**$ 178,610**	**$ 186,010**	**$ 193,810**
Capital expenditures breakdown:*											
Picnic Shelter . Rossmoor Park (Grant)				-	-	60,200	-	-	-	-	-
				-	-		-	-	-	-	-
				-	-	60,200	-	-	-	-	-

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

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

	Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast/Trend	2028-2029 Forecast/Trend	2029-2030 Forecast/Trend	2030-2031 Forecast/Trend
Operations and Maintenances											
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	-	-	-	20,570	21,200	21,800	22,500	23,200
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	-	-	-	-	-
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
Total operations and maintenance		9,035	8,402	10,210	13,410	13,410	34,000	35,230	36,430	37,730	39,030
Contract Services											
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
Total Contract Services		3,807	7,190	4,100	4,100	4,100	4,200	4,300	4,400	4,500	4,600
Capital Expenditures*											
10.5040.6005	Buildings and improvements	-	-	15,000	-	-	-	-	-	-	-
Total Capital Expenditures		-	-	15,000	-	-	-	-	-	-	-
Total Expenditures		**$ 12,842**	**$ 15,592**	**$ 29,310**	**$ 17,510**	**$ 17,510**	**$ 38,200**	**$ 39,530**	**$ 40,830**	**$ 42,230**	**$ 43,630**
Capital expenditures breakdown: *											
	Exterior Painting and Parking Lot Resurfacing	-	-	15,000	-	-	-	-	-	-	-
		-	-	15,000	-	-	-	-	-	-	-

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

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

	Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast/Trend	2028-2029 Forecast/Trend	2029-2030 Forecast/Trend	2030-2031 Forecast/Trend
Operations and Maintenances											
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	-	-	-	25,570	26,300	27,100	27,900	28,700
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	-	-	-	-	-
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
Total operations and maintenance		67,577	81,629	99,310	95,150	95,150	124,770	130,370	136,170	142,300	148,750
Contract Services											
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
Total Contract Services		34,392	33,100	37,100	37,100	37,100	38,200	39,300	40,500	41,700	43,000
Capital Expenditures*											
10.5050.6005	Building and Improvements	68,854	-	37,250	71,500	71,500					
10.5050.6010	Equipment	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditures		68,854	-	37,250	71,500	71,500	-	-	-	-	-
Total Expenditures		**$ 170,823**	**$ 114,729**	**$ 173,660**	**$ 203,750**	**$ 203,750**	**$ 162,970**	**$ 169,670**	**$ 176,670**	**$ 184,000**	**$ 191,750**
Capital expenditures breakdown:*											
	Auditorium Electrical Panels			-	20,000	20,000					
	Exterior Electrical Panel			6,750	-	-					
	Playground Rubberized Surfacting Replacement			30,500	33,500	-					
	New Swing Structure			-	18,000	14,300					
				37,250	71,500	34,300	-	-	-	-	-

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

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

	Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast/Trend	2028-2029 Forecast/Trend	2029-2030 Forecast/Trend	2030-2031 Forecast/Trend
Contract Services											
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
Total Contract Services		118,607	122,799	124,400	124,400	124,400	128,100	131,900	135,900	140,000	144,200
Total Expenditures		**$ 118,607**	**$ 122,799**	**$ 124,400**	**$ 124,400**	**$ 124,400**	**$ 128,100**	**$ 131,900**	**$ 135,900**	**$ 140,000**	**$ 144,200**

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

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

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

	Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast/Trend	2028-2029 Forecast/Trend	2029-2030 Forecast/Trend	2030-2031 Forecast/Trend
Operations and Maintenances											
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
Total operations and maintenance		35,878	44,989	51,810	35,810	35,810	36,930	38,100	39,300	40,500	41,800
Contract Services											
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
Total Contract Services		143,599	144,886	148,680	164,680	164,680	169,600	174,700	179,900	185,300	190,900
Total expenditures		**$ 179,477**	**$ 189,874**	**$ 200,490**	**$ 200,490**	**$ 200,490**	**$ 206,530**	**$ 212,800**	**$ 219,200**	**$ 225,800**	**$ 232,700**

Rossmoor Community Services District
Adopted Operating Budget
Department 90 - Mini-Parks and Medians
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	2026-2027 Budget	2027-2028 Forecast/Trend	2028-2029 Forecast/Trend	2029-2030 Forecast/Trend	2030-2031 Forecast/Trend
Operations and Maintenances											
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	-	-	-	-	-
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
Total operations and maintenance		10,824	14,874	12,040	15,900	15,900	16,740	17,690	18,640	19,690	20,740
Contract Services											
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
Total Contract Services		3,807	4,915	4,100	4,100	4,100	4,200	4,300	4,400	4,500	4,600
Capital Expenditures*											
10.5090.6005	Building and Improvements	-	-	-	-	-	-	-	-	-	-
Total capital expenditures		-	-	-	-	-	-	-	-	-	-
Total expenditures		**$ 14,631**	**$ 19,789**	**$ 16,140**	**$ 20,000**	**$ 20,000**	**$ 20,940**	**$ 21,990**	**$ 23,040**	**$ 24,190**	**$ 25,340**