

ROSSMOOR

COMMUNITY SERVICES DISTRICT



Regular Meeting of the Board
Agenda Package

MAY 12, 2026

**AGENDA
BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT**

REGULAR MEETING

RUSH PARK
Auditorium
3021 Blume Drive
Rossmoor, California 90720

Tuesday, May 12, 2026

7:00 p.m.

PUBLIC PARTICIPATION

Please be advised that the public can observe the meeting live on YouTube using the following link:

<https://youtu.be/xNrQVDEhnm> The name is **Rossmoor CSD.**

This Board meeting will take place in person. Additionally, members of the public who wish to make a written comment on a specific agenda item, may submit a written comment via email to the District Secretary at RCSD@rossmoor-csd.org. Comments received by 3:00 p.m., on the date of the meeting will be provided to the Board of Directors, made available to the public, and will be a part of the meeting record.

This agenda contains a brief description of each item to be considered. Except as provided by law; no action shall be taken on any item not appearing on the agenda. To speak on an item if physically present at the meeting, complete a Speaker Request Form(s) identifying the item(s) and topic and deposit it in the speaker request box. To speak on a matter not appearing in the agenda, but under the jurisdiction of the Board of Directors, you may do so during Public Comments at the beginning of the meeting. Speaker request forms must be deposited prior to the beginning of Public Comments. When addressing the Board as a whole through the President. Comments to individual Directors or staff are not permitted. Speakers are limited to three (3) minutes per item with nine (9) minutes cumulative for the entire meeting. Supporting documentation is available for review in the Rush Park main office, 3001 Blume Drive, Rossmoor, CA 90720; 9:00 a.m. – 5:00 p.m., Monday-Friday. The Agenda is available online at: <http://www.rossmoor-csd.org>. Meetings may also be viewed on YouTube.com or by using the YouTube icon on the RCSD website and <http://www.rossmoor-csd.org>.

A. ORGANIZATION

- | | |
|-------------------------|---|
| 1. CALL TO ORDER: | 7:00 p.m. |
| 2. ROLL CALL: | Directors Remnet, Searles, DeMarco, Maynard and President Shade |
| 3. PLEDGE OF ALLEGIANCE | Director Maynard |

4. PRESENTATIONS:

- a) INTRODUCTION OF ORANGE COUNTY SHERIFF CAPTAIN MATTHEW TIMMINS
- b) RECOGNITION OF RHA \$25,000 CONTRIBUTION TO RCSD

B. ADDITIONS TO AGENDA – None

In accordance with Section 54954 of the Government Code (Brown Act), action may be taken on items not on the agenda, which was distributed, if: A majority of the Board determines by formal vote that an emergency exists per Section 54956.5 (for example, work stoppage or crippling disaster which severely impairs public health and/or safety); or

Two-thirds (2/3) of the Board formally votes or, if less than 2/3 of members are present, all of the Board members present vote, that there is a need to take immediate action, which arose after the agenda was posted.

C. PUBLIC FORUM

Any person may address the Board of Directors at this time upon any subject within the jurisdiction of the Rossmoor Community Services District; however, any matter that requires action may be referred to Staff at the discretion of the Board for a report and action at a subsequent Board meeting. Speakers are limited to three (3) minutes per item with nine (9) minutes cumulative for the entire meeting.

D. REPORTS TO THE BOARD

- 1. RECREATION REPORT – RECREATION SUPERINTENDENT CHRIS ARGUETA

E. CONSENT CALENDAR

- 1. MINUTES:

- a. Regular RCSD Board Meeting of April 14, 2026

- 2. MARCH 2026 REVENUE AND EXPENDITURE REPORTS AND APRIL 2026 WARRANTS

Consent items are expected to be routine and non-controversial, to be acted upon by the Board of Directors at one time. If any Board member requests that an item be removed from the Consent Calendar, it shall be removed by the President so that it may be acted upon separately.

F. PUBLIC HEARING:

- 1. PUBLIC HEARING - FISCAL YEAR 2026-2027 PRELIMINARY BUDGET FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT.

G. REGULAR CALENDAR

1. RESOLUTION NO. 26-05-12-01: A RESOLUTION OF THE BOARD OF DIRECTORS OF ROSSMOOR COMMUNITY SERVICES DISTRICT APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-2027.
2. APPROVE THE SECOND READING OF REVISIONS TO POLICY 2155 FOR ANNUAL SETTING OF SALARY AND COMPENSATION.
3. APPROVE THE FIRST READING OF REVISIONS TO POLICY 2150 EMPLOYEE COMPENSATION AND BENEFITS.
4. APPROVE THE SECOND READING OF REVISIONS TO POLICY 3045 PRESERVATION OF DISTRICT FISCAL RESOURCES.
5. APPROVE SECOND READING OF NEW POLICY NUMBER 3092 - VEHICLE MAINTENANCE AND REPAIR SERVICES.
6. DISCUSSION AND POSSIBLE ACTION RE: AUTHORIZATION TO CO-SPONSOR THE LOS ALAMITOS AREA CHAMBER OF COMMERCE 2026 HEROES APPRECIATION LUNCHEON AND FEE WAIVER REQUEST.
7. DISCUSSION AND POSSIBLE ACTION RE: CONTRACTOR SELECTION FOR SWING SET MAINTENANCE PROJECT AT RUSH PARK.
8. DISCUSSION AND POSSIBLE ACTION RE: CSDA LETTER OF SUPPORT

H. GENERAL MANAGER ITEMS

This part of the agenda is reserved for the General Manager to provide information to the Board on issues that are not on the Agenda, and/or to inform the Board that specific items may be placed on a future agenda. No Board action may be taken on these items that are not on the agenda.

I. BOARD MEMBER ITEMS

This part of the agenda is reserved for individual Board members briefly to make general comments, announcements, reports of his or her own activities, and requests of staff, including that specific items be placed on a future agenda. The Board may not discuss or take action on items not on the agenda.

J. CLOSED SESSION

Public Comment: Members of the public are welcome to address the Board of Directors, at this time, only on those items on the Closed Session agenda.

K. GENERAL COUNSEL ITEMS

This part of the agenda is reserved for General Counsel to make comments, announcements and reports of activities that are legal in nature. The Board may not discuss or take action on items not on the agenda.

L. ADJOURNMENT

It is the intention of the Rossmoor Community Services District to comply with the Americans with Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, the District will attempt to accommodate you in every reasonable manner.

Please contact the District Office at (562) 430-3707 at least forty-eight (48) hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular basis.

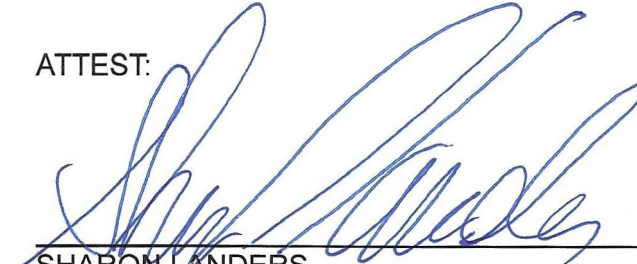
Pursuant to Government Code Section 54957.5, any writing that: (1) is a public record; (2) relates to an agenda item for an open session of a regular meeting of the Board of Directors; and (3) is distributed less than 72 hours prior to that meeting, will be made available for public inspection at the time the writing is distributed to the Board of Directors.

Any such writing will be available for public inspection at the District offices located at 3001 Blume Drive, Rossmoor CA 90720. In addition, any such writing may also be posted on the District's website at www.rossmoor-csd.org.

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the May 12, 2026, 7:00 p.m. Regular Meeting of the Board of Directors of the Rossmoor Community Services District was posted at least 72 hours prior to the time of the meeting.

ATTEST:



SHARON LANDERS
General Manager

Date 5/8/2026

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4a

Date: May 12, 2026
To: Honorable Board of Directors
From: General Manager Sharon Landers
Subject: INTRODUCTION OF ORANGE COUNTY SHERIFF CAPTAIN MATTHEW
TIMMINS

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this report.

ATTACHMENTS

None.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4b

Date: May 12, 2026
To: Honorable Board of Directors
From: General Manager Sharon Landers
Subject: RECOGNITION OF RHA \$25,000 CONTRIBUTION TO RCSD

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors recognize the Rossmoor Homeowners Association for its generous donation to the Rossmoor Community Services District.

BACKGROUND

The Rossmoor Homeowners Association generously indicated that its Board unanimously approved a contribution to the RCSD in the amount of \$25,000 for the purchase of a vehicle. At its April 14, 2026 Board Meeting, Staff recommended and the Board approved the acceptance of this contribution.

Acceptance of the RHA contribution for the purchase of a vehicle will enable the purchase of the electric golf cart and allow the funds the Board has budgeted for that purchase to be reallocated for other priority purposes.

ATTACHMENTS

None

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-1

Date: May 12, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers
Initiated by Recreation Superintendent, Chris Argueta

Subject: RECREATION REPORT – RECREATION SUPERINTENDENT CHRIS ARGUETA

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this presentation.

INFORMATION

The Recreation Report is intended to provide the Rossmoor Community Services District (RCSD) Board of Directors with the status of activities and programs being performed to further the District's Recreation Programs.

ATTACHMENTS

1. Recreation Report
2. Rossmoor Park Activity Report
3. Rush Park and Montecito Activity Reports

RCSD RECREATION DEPARTMENT

RECREATION REPORT

May 2026

ATTACHMENT 1

SUMMARY

We continue to see more families coming out to enjoy our beautiful parks in Rossmoor. The District's Recreation Department continues to provide a safe and clean environment for the community. Keep an eye out for some great upcoming community events and programs.

Past

- **UCI Health** provided a free community health lecture on April 9th about *General surgery procedures and updates*, at the Rush Park Auditorium. Dr. Alisan Fathalizadeh, a UCI Bariatric and General Surgeon, discussed various common procedures performed and how the surgeon collaborates with hospital staff during a procedure and patient care before, during, and after surgery. Also talked about possible side effects depending on the type of procedure and area being treated, as well as discussing new advances in research, treatment and cutting-edge technologies for diagnosis and care. Also, on April 23rd we welcomed Dr. Cindy Jen, who is a family medicine physician and also a local resident of Rossmoor. The physician provided general screening and preventative care recommendations and covered topics that included vaccinations, recommended cancer screenings, exercise, and diet. Both lectures were followed by a question-and-answer period that the audience participated in, and they both also stayed after their presentations to answer more questions.
- **Arbor Day** event with RCSD Arborist Mary Kingman was held on April 10 starting at 2pm at Rossmoor Park. The event provided informative arbor day related activities, art & crafts, a tree planting, as well as some amazing plant & tree giveaways. The Youth Center joined us for the event, and the kids really enjoyed the games, activities, and many of them left with a plant or a small tree from the opportunity drawing.
- **Los Alamitos Girls Softball League** had their closing ceremonies for the Spring season on May 2nd. They played the final games for 1st and 2nd place with trophies and plaques handed out to the different age brackets. The softball girls enjoyed the inflatables and dunk tank that were brought in for them and at around noon the snack shack gave out all food and treats for free until everything was gone. The kids and families enjoyed the day of games and activities and lots of happy kids with snack shack treats ended the regular spring season. The league is now moving onto the all-star season, and we wish them all luck and hope they do well.

RCSD RECREATION DEPARTMENT

RECREATION REPORT

May 2026

Upcoming

- **Rossmoor Family Festivals** are back at Rush Park on Saturday, June 13th, with local vendors, food trucks, kids' zone, live entertainment, with a scheduled performance by classic soul and Motown band, *Stone Soul* to close out the event. That festival date is followed up by performances on July 11th with the band *Flash Pants* playing hits from the 80's, August 8th with *King Salmon and the Funk Yard Horns* bringing us funky sound from the 70's, and September 12th the band *The Trip* will be closing out the festival series with some classic rock hits from the past.
- **Movies in the Park**, the first movie will be *Hoppers* on Friday, June 19th, about an animal lover who seizes an opportunity to use a new technology to 'hop' into a life-like robotic beaver and communicate directly with animals. She uncovers mysteries in the animal world beyond anything she could have imagined. The featured movie will be starting at dusk, and we'll be offering free arts & crafts, a bounce house, along with some light snacks available for purchase starting at 6pm. We will also have a feature presentation on July 17th, of *The Super Mario Galaxy Movie* with Mario, Luigi, and Princess Peach embarking on an adventure across the galaxy.
- **Shakespeare by the Sea** will be back at Rush Park. Make sure to bring your picnics, blankets, and beach chairs and enjoy an evening of live entertainment on Thursday, July 2nd, with the performance of *Macbeth*, starting at 7pm.
- **Neighborhood Clean Up** with CR&R is back on Saturday, July 25th from 9am-12pm at Rush Park Parking Lot. Residents will be able to bring acceptable items that cannot be picked up on regular days, items that did not exceed eight feet in length.
- **Compost Giveaway** with CR&R, on Saturday, July 25th from 9am-12pm at Rush Park Parking Lot. CR&R and RCSD will be distributing two free bags of compost to residents and valued customers.
- **Youth Summer Camp** at Rossmoor Park in conjunction with Youth Center, is hosting its annual summer camp, Camp Shark from June 8th - August 7th. For more information on the camp, visit TheYouthCenter.org.

RCSD RECREATION DEPARTMENT

RECREATION REPORT

May 2026

Ongoing

- **Staff Training** covering the topics of Bloodborne Pathogens, Active Shooter, Drivers Safety Training, Environmental Lead & Asbestos has been completed over the past couple of months. Upcoming training will cover CPR/AED/First Aid Training as well as Heat Illness.
- **American Red Cross** hosts a monthly blood drive the third Wednesday of each month; the next blood drive will be on Wednesday, May 20th. The donation goal of 35 was near or exceeded for the months of February (29), March (30) and April (37). To schedule a donation, visit www.redcrossblood.org
- **Rascals After School Program** at Rossmoor Park in conjunction with Youth Center. The program offers a fun, safe and supervised environment for youth to spend their time after school, build friendships, learn new skills, and discover their passions. Games, crafts, sports, library, music corner, science and tutoring/homework help are available at the center. For more information, visit TheYouthCenter.org.

The Recreation Department continues to look ahead and begin to plan for future programming and community events. We look forward to providing opportunities for the community to get together and enjoy the parks and community of Rossmoor

ROSSMOOR PARK

ROSSMOOR	FEBRUARY	MARCH	APRIL	LOCATION TOTAL:
PLAYGROUND	3513	3652	3701	10866
WALK/RUN	1434	1498	1515	4447
TENNIS/PICKLEBALL	1658	1699	1777	5134
BASKETBALL	653	710	699	2062
VOLLEYBALL	134	145	140	419
FIELDS 1,2,3	4105	4122	4150	12377
PICNIC SITE A	648	642	651	1941
PICNIC SITE B	357	334	347	1038
PICNIC SITE C <i>*RIBBON CUTTING FEB 19TH</i>	231	698	701	1630
COMMUNITY ROOM	475	471	491	1437
OTHER <i>*DELIVERY DRIVERS, MAIL CARRIERS, CONTRACTORS, LABORERS</i>	403	411	418	1232
MONTHLY TOTAL:	13611	14382	14590	42583
				QUARTERLY TOTAL

RUSH PARK & MONTECITO CENTER

RUSH PARK	FEBRUARY	MARCH	APRIL	<u>LOCATION TOTAL:</u>
PLAYGROUND	3583	3604	3697	10884
WALK/RUN	1356	1382	1398	4136
FIELDS 1,2,3	3411	3499	3588	10498
PICNIC SITE A	1870	1886	1925	5681
PICNIC SITE B	1479	1522	1567	4568
AUDITORIUM	1413	1478	1522	4413
EAST ROOM	322	378	402	1102
WEST ROOM	51	68	62	181
OTHER * DELIVERY DRIVERS, MAIL CARRIERS, CONTRACTORS, LABORERS	509	517	515	1541
<u>MONTHLY TOTAL:</u>	13994	14334	14676	43004
				<u>QUARTERLY TOTAL</u>
MONTECITO	788	811	795	2394
				<u>QUARTERLY TOTAL</u>

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-1(a)

Date: May 12, 2026
To: Honorable Board of Directors
From: General Manager Sharon Landers
Administrative Assistant Carolyn Whang
Subject: MINUTES REGULAR RCSD BOARD MEETING OF APRIL 14, 2026

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the Minutes of the following meeting as prepared by the Board's Secretary/General Manager.

- a. Regular RCSD Board Meeting of April 14, 2026

INFORMATION

The Minutes reflect the actions of the RCSD Board at its meeting of April 14, 2026.

ATTACHMENTS

- 1. DRAFT Minutes – Regular RCSD Board Meeting of April 14, 2026



**MINUTES
BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT**

REGULAR MEETING

RUSH PARK
Auditorium
3021 Blume Drive
Rossmoor, California 90720

Tuesday, April 14, 2026

A. ORGANIZATION

1. CALL TO ORDER: 7:00 p.m.

2. ROLL CALL:

Present: Directors Remnet, Searles, DeMarco, Maynard and President Shade

3. FLAG SALUTE: Director Searles

4. PRESENTATIONS:

INTRODUCTION TO SHERIFF CAPTAIN MATTHEW STAFFORD

Captain Matthew Stafford was unable to attend and Sergeant Ernie Regadio presented an update of the crime statistics in Rossmoor.

Director Remnet asked Sergeant Regadio if there was anything that stood out as out of the ordinary and what to look for with regard to the recent burglaries.

Director DeMarco expressed gratitude to Sergeant Regadio for his presentation and specifically inquired whether any of the individuals involved in recent burglaries had been apprehended.

Director DeMarco also asked about the ongoing efforts to reduce burglary incidents and requested updates on these initiatives.

Director Maynard also thanked Sergeant Regadio for attending the meeting and for providing the heat map illustrating crime activity. Director Maynard noted the importance of understanding the specific types of activity in areas with higher crime numbers and requested that Sergeant Regadio conduct a more detailed analysis. Additionally, Director

Maynard sought clarification regarding the reported warrant and arrest, asking for further details. He also requested comparative crime statistics for different quarters to better understand trends.

Director Searles asked about the current staffing levels, specifically the number of officers available to cover the area. Sergeant Regadio responded that the department is fully staffed, with four deputies assigned to the small unincorporated islands.

President Shade thanked Sergeant Regadio for his attendance and for providing the written report to the board.

General Manager Landers inquired about the 42 vacation checks performed and reminded the community that this is a service provided by the Sheriff's department.

RECOGNITION OF GIRL SCOUT TROOP 6088 AND LOCAL HIGH SCHOOL STUDENTS FOR THEIR INVOLVEMENT IN CREATING AND MAINTAINING PARK AMENITIES

The Board acknowledged members of Girl Scout Troop 6088 for their time and dedication in creating a craft library for Rossmoor Park.

The Board also acknowledged several local high school students who volunteered to help beautify Foster Park by donating their time to spread mulch and sand for Spring.

LINA LUMME PRESENTATION OF \$5,000 CHECK TO RCSD

Lina Lumme, her staff and Youth Center volunteers presented a \$5,000 check to RCSD which was raised as part of joint fundraising efforts.

B. ADDITIONS TO AGENDA - None

C. PUBLIC FORUM

Administrative Assistant Whang read an emails from Rob Keats and Sue Kaplan into the records, both regarding pickleball.

D. REPORTS TO THE BOARD

1. REPORT ON THE URBAN FOREST – DISTRICT ARBORIST MARY KINGMAN

District Arborist Mary Kingman presented her quarterly report to the Board.

Director Maynard commented on the reduction in vacant sites and asked about tree planting forecasts for 2026, encouraging continued diligence.

Director Searles acknowledged the decrease in vacant sites and thanked Mary for her efforts, while also asking about preparations for the pending El Niño. Mary explained that extra pruning had been ordered over the past few years to withstand heavy storms.

Director Remnet stated this is her favorite part of the meeting, noting that Rossmoor is known as a tree city.

Director DeMarco thanked Mary for her report and asked if she had any current or future concerns. Mary expressed concern about the removal of mature trees by OCPW because of damage to street infrastructure. She explained that these removals are prompted both by County inspections and resident requests.

Director Maynard voiced concern about the loss of mature trees and suggested that the Tree Committee be convened to think about possible approaches in working with OCPW. GM Landers agreed with this recommendation.

President Shade concluded by thanking Mary, the Rossmoor Women's Club for their donation for a tree for the Arbor Day Celebration, and the Youth Center for their support.

E. CONSENT CALENDAR

1. MINUTES:

a. Regular RCSD Board Meeting of March 10, 2026

2. FEBRUARY 2026 REVENUE AND EXPENDITURE REPORTS AND MARCH 2026 WARRANTS

A Motion was made by Director Remnet to approve the Consent Calendar items as presented, second by Director Searles. The motion was unanimously approved by voice vote with 5 ayes.

F. PUBLIC HEARING

None.

G. REGULAR CALENDAR

1. DISCUSSION AND POSSIBLE ACTION RE: THE ADDITION OF COSTS TO THE FY 2026-2027 BUDGET AS THEY PERTAIN TO SALARY ADJUSTMENTS, THE CONVERSION OF ONE PART-TIME 29-HOUR STAFF POSITION TO FULL TIME, GROUP TERM LIFE INSURANCE FOR FULL TIME STAFF, AND APPROVING THE FIRST READING OF REVISIONS TO POLICY 2155 FOR ANNUAL SETTING OF SALARY AND COMPENSATION

The Board conducted a thorough review regarding the addition of costs to the Fiscal Year 2026-2027 budget. Matters discussed with GM Landers and the HR Consultant, Cyndi Stafford, included adjustments to staff salaries, the proposed conversion of a part-time 29-hour staff position to full-time, and the implementation of group term life insurance for all full-time staff members. The Board further examined the initial reading of revisions to Policy 2155, which governs the annual determination of salary and compensation.

Director DeMarco articulated concerns regarding the comparison of Rossmoor to a city.

Director Maynard concurred with Director DeMarco, but also underscored the necessity for compliance with all relevant legislation and advocating for expedient resolution.

Director Searles commented that the proposals presented were logical and coherent.

Director Remnet conveyed appreciation for the insights offered by Directors Maynard and DeMarco.

President Shade similarly acknowledged the contributions of Directors Maynard and DeMarco and extended gratitude to Ms. Stafford for her comprehensive report.

Director Searles posed an inquiry to Ms. Stafford concerning the District's culture related to deferred compensation. She replied that the District is at a 3% match compared to the 8% match that is offered by other employers on average.

Director Searles further requested clarification from the General Manager regarding the rationale underlying the transition of a 29-hour employee to full-time status. GM Landers elaborated on the need for an additional full-time position which allows for better structure and stability at the top of the organization.

Director Remnet suggested a vote on the group life insurance and first reading of Policy No. 2155 and scheduling a separate meeting to review the staff salaries and position conversion more in depth.

A motion was made by Director Remnet approve the proposed group life insurance and the first reading of Policy No. 2155, second by Director Maynard. Motion passed with the following roll call vote:

AYES: Shade, Remnet, DeMarco, Searles, Maynard

NOES:

ABSTAIN:

ABSENT:

AT THIS POINT IN THE MEETING GM LANDERS REQUESTED THE ITEM G-7 BE MOVED UP.

7. DISCUSSION AND POSSIBLE ACTION RE: FEE WAIVER REQUEST FOR THE CANDIDATES NIGHT TOWN HALL PRESENTED BY THE ROSSMOOR HOMEOWNERS ASSOCIATION.

GM Landers introduced the item and Marian Last gave background information on the event that has been held during election years for decades.

Director Remnet asked which fees were being waived. GM Landers responded that just the facility rental fees were under waiver consideration, not labor or attendant fees.

Director DeMarco also asked about labor. Director DeMarco suggested that questions at the event be impartial. President Shade and Marian Last both confirmed that this is currently the practice.

A motion was made by Director Remnet to approve the fee waiver for the Candidates Night Town Hall, second by Director Shade. The motion was unanimously approved by voice vote with 5 ayes.

2. REPORT OF THE CIP COMMITTEE REGARDING PROPOSED 5-YEAR CIP PLAN FOR FY 2026-2031 WITH DISCUSSION AND POSSIBLE ACTION RE: PROPOSED CAPITAL RESERVE POLICY.

GM Landers introduced Financial Consultant Josh Byerrum who reviewed the proposed changes to Policy No 3045 including the addition of adding "operating reserves" to 3045.60. CIP Committee member Director Maynard gave an overview of the conversation that took place in Committee.

Motion by Director Maynard to approve the first reading of proposed changes to Policy No. 3045 Preservation of District Fiscal Resources, second by President Shade. The motion was unanimously approved by voice vote with 5 ayes.

3. REPORT OF THE BUDGET COMMITTEE REGARDING FY 2025-2026 ESTIMATE TO CLOSE, AND POSSIBLE ACTION RE: FY 2026-2027 PRELIMINARY BUDGET, AND SET DATE OF PUBLIC HEARING

Mr. Byerrum gave an overview of the FY 2026-2027 Preliminary Budget and discussed each of the budget explanation line items.

Motion by Director Maynard, second by Director Searles to approve the budget schedule. The motion was unanimously approved by voice vote with 5 ayes.

4. ACCEPTANCE OF A \$25,000 CONTRIBUTION FROM THE ROSSMOOR HOMEOWNERS' ASSOCIATION FOR THE PURCHASE OF A VEHICLE, APPROVAL OF THE PURCHASE OF AN ELECTRIC GOLF CART USING THE CONTRIBUTION

GM Landers introduced the item and shared that the Rossmoor Homeowner's Association had generously offered to donate \$25,000 to the District to offset costs for the purchase of a new vehicle.

Director Maynard made a motion to accept the donation from the Rossmoor Homeowners Association, seconded by Director DeMarco. The motion was unanimously approved by voice vote with 5 ayes.

5. DISCUSSION AND POSSIBLE ACTION RE: APPROVAL OF BOARD MEMBER ATTENDANCE AT THE CSDA SPECIAL DISTRICT LEADERSHIP ACADEMY IN MAY 2026.

GM Landers introduced the item related to Director Shade attending the CSDA Special District Leadership Academy noting that the registration amount would be offset by a pre-approved scholarship amount.

Motion by Director Maynard to approve Director Shade's attendance at the CSDA Academy in May, second by Director Searles. The motion was unanimously approved by voice vote with 5 ayes.

6. DISCUSSION AND POSSIBLE ACTION RE: BIDS RECEIVED FOR RUSH PARK PIP AND SWING UPDATE AND MAINTENANCE PROJECT

GM Landers introduced the item and recommended that the District reject all bids.

Motion by Director Remnet to reject all bids, second by Director DeMarco. The motion was unanimously approved by voice vote with 5 ayes.

8. DISCUSSION AND POSSIBLE ACTION RE: AWARD OF CONTRACT FOR FINANCIAL AUDITING SERVICES.

Mr. Byerrum reviewed the score card for each of the proposals received for Financial Auditing Services and indicated that he and GM Landers were recommending the engagement of Nigro & Nigro for the next three (3) fiscal years.

Based on previous interactions, Director Maynard asked Mr. Byerrum to compare Nigro & Nigro to RAMS and give his opinion on fresh eyes vs. institutional memory.

Motion by Director Searles, second by Director Remnet to award the contract for Financial Auditing Services to Nigro & Nigro. The motion was unanimously approved by voice vote with 5 ayes.

H. GENERAL MANAGER ITEMS

In the interest of time, General Manager Landers quickly highlighted the following: submittal of an application for Federal Earmark to Representative Tran in March for a \$2.14 million project at Rush Park for sewer replacement including sidewalks, auditorium roof replacement, interior & exterior of Auditorium building including adding features to bathrooms for disabled patrons; submittal of a grant application to Lowe's in March for Rossmoor Park playground replacement; a grant application to Miracle Playground for Rossmoor Park playground replacement; a meeting with Captains Stafford & Timmins on March 16, 2026, to discuss safety priorities for the District and community: tile repair work done in March to repair a two-inch-long gouge in the ceramic tile in Rush Park's kitchen; replacement of failing toilets indoors at Rossmoor Park; the installation of a new electrical panel in the Rush Park; scheduling our second Public Forum with invited guests from other public agencies; met with Colin Edwards from Assemblyman Tri Ta's office on March 30th to discuss potential grant opportunities and pending legislation; and the District's annual Arbor Day Celebration was held on Friday, April 10th making this the 16th year Rossmoor has been designated as a "Tree City".

I. BOARD MEMBER ITEMS

Due to the late hour, there were no Board Member items to report.

J. GENERAL COUNSEL ITEMS

None.

K. CLOSED SESSION

None.

Rossmoor Community Services District
Board of Directors Meeting Minutes
April 14, 2026

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L. ADJOURNMENT

President Shade adjourned the meeting at 11:35 p.m.

ATTEST:

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

Jo Shade, President

Sharon L. Landers, Secretary
Rossmoor Community Services District

APPROVED:

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-2

Date: May 12, 2026
To: Honorable Board of Directors
From: General Manager Sharon Landers
Subject: MARCH 2026 REVENUE AND EXPENDITURE REPORTS AND APRIL 2026 WARRANTS

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the Revenue and Expenditure Report for March 2026 and the April 2026 Warrants.

INFORMATION

The Revenue and Expenditure Report is submitted monthly and represents the District's unaudited year-to-date revenue and expenses.

ATTACHMENTS

1. Revenue and Expenditure Report for the month of March 2026
2. Explanation of Significant Variances from budgeted amounts
3. April 2026 Warrants and Credit Card Statement

Rossmoor Community Services District
 Schedule of Revenues and Expenditures and Changes in Fund Balance - Budget and Actual
 For the month ended March 31, 2026

ATTACHMENT 1

	Original Budget	Amended Budget	Current Month	YTD	YTD Var	YTD % Bud
Revenues:						
Property taxes	\$ 1,412,100	\$ 1,390,900	\$ 98,813	\$ 912,926	\$ (499,174)	65.64%
Street light assessments	495,300	486,500	34,338	317,316	(177,984)	65.22%
Interest on investments	30,000	30,000	-	34,370	4,370	114.57%
From other governmental agencies	149,430	85,430	-	-	(149,430)	0.00%
Permit and rental fees	258,700	237,500	39,064	228,766	(29,934)	96.32%
Misc./Sponsorships	35,000	35,000	4,824	29,528	(5,472)	84.37%
Total Revenues	<u>2,380,530</u>	<u>2,265,330</u>	<u>177,038</u>	<u>1,522,906</u>	<u>(857,624)</u>	<u>67.23%</u>
Expenditures:						
Administration	1,388,290	1,388,290	99,951	977,837	(410,453)	70.43%
Recreation	90,000	90,000	2,000	68,035	(21,965)	75.59%
Rossmoor park	129,080	129,080	10,830	154,604	25,524	119.77%
Montecito center	29,310	29,310	1,603	11,245	(18,065)	38.37%
Rush park	173,660	173,660	23,576	111,998	(61,662)	64.49%
Street lighting	124,400	124,400	10,855	95,475	(28,925)	76.75%
Street sweeping	85,430	85,430	6,970	61,165	(24,265)	71.60%
Parkway trees	200,490	200,490	23,148	178,834	(21,656)	89.20%
Mini-parks and medians	16,140	16,140	1,883	16,220	80	100.49%
Total Expenditures	<u>2,236,800</u>	<u>2,236,800</u>	<u>180,815</u>	<u>1,675,412</u>	<u>(561,388)</u>	<u>74.90%</u>
Changes in fund balance	143,730	28,530	<u>\$ (3,777)</u>	(152,506)	<u>\$ (1,419,012)</u>	
Fund balance:						
Beginning of year	<u>2,122,870</u>	<u>1,935,281</u>		<u>2,122,870</u>		
End of period	<u>2,266,600</u>	<u>1,963,811</u>		<u>1,970,364</u>		
Cash Balances at 03/31/26:						
Checking				294,109		
LAIF				<u>1,934,621</u>		
Total				<u>2,228,730</u>		

10 General Fund

Account	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
3000 Property Tax					
3001 Current Secure Property Tax	96,160.56	834,800.79	1,300,300.00	465,499.21	64 %
3002 Current Unsecured Prop Tax	0.00	35,663.50	42,900.00	7,236.50	83 %
3003 Prior Secured property Tax	243.72	9,338.77	8,200.00	-1,138.77	114 %
3004 Prior Unsecured Property Tax	0.00	0.00	500.00	500.00	0 %
3005 Delinquent Propert Taxes	86.29	1,798.29	2,500.00	701.71	72 %
3006 Current Supplemental Assessment	2,322.13	18,126.53	30,300.00	12,173.47	60 %
3007 Prior supplemental assessment	0.00	0.00	2,300.00	2,300.00	0 %
3008 Public Utility Tax	0.00	10,794.48	19,900.00	9,105.52	54 %
3009 State Homeowners prop. Tax Relief	0.00	2,404.11	5,200.00	2,795.89	46 %
Account Group Total:	98,812.70	912,926.47	1,412,100.00	499,173.53	65 %
3100					
3101 Street light assessments	34,337.98	317,316.37	495,300.00	177,983.63	64 %
Account Group Total:	34,337.98	317,316.37	495,300.00	177,983.63	64 %
3200					
3201 Interest on Investments	0.00	34,370.04	30,000.00	-4,370.04	115 %
Account Group Total:	0.00	34,370.04	30,000.00	-4,370.04	115 %
3300 INTERGOVERNMENTAL REVENUE					
3301 Prop 68 Grant Funding	0.00	0.00	64,000.00	64,000.00	0 %
3304 County street sweep reimbursement	0.00	0.00	85,430.00	85,430.00	0 %
Account Group Total:	0.00	0.00	149,430.00	149,430.00	0 %
3400 RENTAL & PERMITS					
3401 Tennis Courts Reservations	2,310.50	19,436.25	22,100.00	2,663.75	88 %
3402 Tennis Instructor Private Lessons	1,289.50	10,706.50	18,900.00	8,193.50	57 %
3403 Basketball Court Reservations	61.75	1,055.99	0.00	-1,055.99	** %
3404 Sand Volleyball Court Reservations	0.00	79.50	0.00	-79.50	** %
3405 Rossmoor Park Ball Field Reservations	88.70	7,353.95	14,200.00	6,846.05	52 %
3406 Rush Park Ball field reservations	53.00	10,418.32	13,100.00	2,681.68	80 %
3407 Pickleball Reservation	4,408.00	41,168.50	54,100.00	12,931.50	76 %
3408 Pickleball Instructor Private Lessons	66.00	980.50	700.00	-280.50	140 %
3411 Signature Wall Banner Rental	44.00	261.00	300.00	39.00	87 %
3421 Tree Revenue	300.00	4,510.00	5,300.00	790.00	85 %
3431 Rossmoor Building Rental	44.00	7,278.00	2,600.00	-4,678.00	280 %
3432 Rossmoor Park Picinic Site	1,065.80	3,594.06	2,600.00	-994.06	138 %
3441 Montecito Building Rental	14,675.00	31,914.78	26,300.00	-5,614.78	121 %
3451 Rush Building Rental	12,951.56	80,068.89	90,000.00	9,931.11	89 %
3452 Rush Park Picnic Site	1,295.50	8,344.38	7,400.00	-944.38	113 %
3453 Rush Park Kitchen	410.19	1,594.92	1,100.00	-494.92	145 %
Account Group Total:	39,063.50	228,765.54	258,700.00	29,934.46	88 %
3500					
3501 MISC REVENUE	2,324.14	13,277.88	10,000.00	-3,277.88	133 %
3502 Sponsorships	2,500.00	16,250.00	25,000.00	8,750.00	65 %
Account Group Total:	4,824.14	29,527.88	35,000.00	5,472.12	84 %
Fund Total:	177,038.32	1,522,906.30	2,380,530.00	857,623.70	64 %

Grand Total:	177,038.32	1,522,906.30	2,380,530.00	857,623.70	64 %
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ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 3 / 26

10 General Fund

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
5000							
5010	Administration						
4000	Board of Directors Compensatn	1,100.00	7,800.00	11,000.00	11,000.00	3,200.00	71 %
4002	Salaries - Part-time	6,946.92	73,336.44	85,400.00	98,000.00	24,663.56	75 %
4003	Overtime	133.29	5,713.01	12,360.00	12,360.00	6,646.99	46 %
4005	Salaries - Event Attendant	717.92	3,088.79	0.00	3,200.00	111.21	97 %
4006	SALARIES - ADMINISTRATION	26,013.74	231,726.24	305,200.00	318,900.00	87,173.76	73 %
4007	VEHICLE ALLOWANCE (MILEAGE)	435.58	1,157.33	3,250.00	3,250.00	2,092.67	36 %
4008	SALARIES - PARK AND RECREATION	15,027.76	134,664.40	180,600.00	180,600.00	45,935.60	75 %
4009	SALARIES - Park /TREE	5,355.70	52,959.53	63,300.00	63,300.00	10,340.47	84 %
4010	Workers Compensation Insurance	0.00	0.00	11,100.00	11,100.00	11,100.00	%
4011	Medical Insurance	8,421.49	83,196.94	128,560.00	110,000.00	26,803.06	76 %
4015	Federal Payroll Tax -FICA	4,424.24	41,469.07	70,530.00	54,800.00	13,330.93	76 %
4019	Deferred Comp - ER Match	816.50	14,418.65	15,700.00	19,600.00	5,181.35	74 %
5002	Insurance - Liability	0.00	54,643.00	57,300.00	57,300.00	2,657.00	95 %
5004	Memberships and Dues	315.00	8,759.82	11,100.00	11,100.00	2,340.18	79 %
5006	Travel & Meetings	0.00	4,435.15	5,900.00	5,900.00	1,464.85	75 %
5007	Televised Meeting Costs	1,207.50	8,249.28	14,000.00	14,000.00	5,750.72	59 %
5008	Gasoline	460.45	3,141.21	5,600.00	5,600.00	2,458.79	56 %
5010	Publications & Legal Notices	740.00	1,730.00	8,400.00	8,400.00	6,670.00	21 %
5012	Printing	1,192.11	3,224.84	4,500.00	4,500.00	1,275.16	72 %
5014	Postage	149.64	386.94	2,200.00	2,200.00	1,813.06	18 %
5016	Office & Meeting Supplies	2,085.68	8,839.63	16,700.00	16,700.00	7,860.37	53 %
5018	Janitorial Supplies	2,990.93	12,826.33	22,100.00	22,100.00	9,273.67	58 %
5020	Telephone	1,167.08	10,647.50	11,100.00	15,300.00	4,652.50	70 %
5021	Computer/Email/Server Costs	1,005.90	7,494.66	9,500.00	9,500.00	2,005.34	79 %
5030	Vehicle Maintenance	603.07	1,463.32	11,100.00	11,100.00	9,636.68	13 %
5032	Building & Grounds-Maintenance	8,363.49	40,555.27	104,400.00	104,400.00	63,844.73	39 %
5045	Miscellaneous Expenditures	-713.98	11,284.00	22,300.00	22,300.00	11,016.00	51 %
5046	Bank Service Charge	113.09	1,588.31	4,500.00	4,500.00	2,911.69	35 %
5610	Legal Services	3,478.00	46,511.00	46,400.00	51,700.00	5,189.00	90 %
5615	Financial Audit-Consulting	0.00	19,000.00	21,200.00	21,200.00	2,200.00	90 %
5620	Outsource Financial Consultant	4,100.00	33,000.50	50,100.00	53,000.00	19,999.50	62 %
5670	Other Professional Services	2,878.55	49,544.47	51,750.00	65,750.00	16,205.53	75 %
6010	Equipment	0.00	123.92	0.00	0.00	-123.92	%
6019	Vehicles	0.00	0.00	10,000.00	22,000.00	22,000.00	%
6025	Software	421.21	857.52	11,140.00	11,140.00	10,282.48	8 %
	Account Total:	99,950.86	977,837.07	1,388,290.00	1,425,800.00	447,962.93	69 %
5020	Recreation						
5017	Community Events	2,000.00	68,034.73	90,000.00	90,000.00	21,965.27	76 %
	Account Total:	2,000.00	68,034.73	90,000.00	90,000.00	21,965.27	76 %
5030	Rossmoor Park						
5022	Utilities	1,108.91	10,318.95	13,930.00	13,930.00	3,611.05	74 %
5023	Water	2,838.03	48,912.79	66,840.00	72,000.00	23,087.21	68 %
5025	SECURED PROP TAX	0.00	1,063.34	1,340.00	1,340.00	276.66	79 %
5032	Building & Grounds-Maintenance	60.00	805.00	0.00	0.00	-805.00	%
5034	Alarm Systems/Security	0.00	651.00	1,110.00	1,110.00	459.00	59 %
5045	Miscellaneous Expenditures	0.00	6,078.15	7,080.00	7,080.00	1,001.85	86 %
5051	Equipment Rental	0.00	0.00	570.00	570.00	570.00	%

ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 3 / 26

10 General Fund

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
5052	Minor Facility Repairs /Tools	0.00	264.32	1,110.00	2,110.00	1,845.68	13 %
5655	Landscape Maintenance /	6,100.00	26,592.00	37,100.00	37,100.00	10,508.00	72 %
6005	Buildings and Improvements	722.74	59,918.09	0.00	60,200.00	281.91	100 %
	Account Total:	10,829.68	154,603.64	129,080.00	195,440.00	40,836.36	79 %
5040	Montecito Center						
5022	Utilities	324.76	1,841.94	2,220.00	2,220.00	378.06	83 %
5023	Water	384.12	3,844.52	5,020.00	5,020.00	1,175.48	77 %
5025	SECURED PROP TAX	0.00	893.00	1,110.00	1,110.00	217.00	80 %
5032	Building & Grounds-Maintenance	129.00	731.00	0.00	0.00	-731.00	%
5034	Alarm Systems/Security	0.00	282.00	720.00	720.00	438.00	39 %
5045	Miscellaneous Expenditures	0.00	210.00	570.00	570.00	360.00	37 %
5052	Minor Facility Repairs /Tools	0.00	0.00	570.00	3,770.00	3,770.00	%
5655	Landscape Maintenance /	765.00	3,442.50	4,100.00	4,100.00	657.50	84 %
6005	Buildings and Improvements	0.00	0.00	15,000.00	0.00	0.00	%
	Account Total:	1,602.88	11,244.96	29,310.00	17,510.00	6,265.04	64 %
5050	Rush Park						
5022	Utilities	2,270.26	24,294.66	35,210.00	35,210.00	10,915.34	69 %
5023	Water	1,034.93	39,440.31	55,700.00	50,540.00	11,099.69	78 %
5025	SECURED PROP TAX	0.00	4,069.50	4,680.00	4,680.00	610.50	87 %
5032	Building & Grounds-Maintenance	282.00	1,084.00	0.00	0.00	-1,084.00	%
5034	Alarm Systems/Security	0.00	141.00	900.00	900.00	759.00	16 %
5045	Miscellaneous Expenditures	0.00	467.05	570.00	570.00	102.95	82 %
5051	Equipment Rental	0.00	659.62	1,680.00	1,680.00	1,020.38	39 %
5052	Minor Facility Repairs /Tools	38.64	544.90	570.00	1,570.00	1,025.10	35 %
5655	Landscape Maintenance /	6,100.00	26,592.00	37,100.00	37,100.00	10,508.00	72 %
6005	Buildings and Improvements	13,850.00	14,705.00	37,250.00	71,500.00	56,795.00	21 %
	Account Total:	23,575.83	111,998.04	173,660.00	203,750.00	91,751.96	55 %
5060	Street Lighting						
5650	Street Lighting and	10,855.11	95,475.12	124,400.00	124,400.00	28,924.88	77 %
	Account Total:	10,855.11	95,475.12	124,400.00	124,400.00	28,924.88	77 %
5070	Street Sweeping						
5642	Street Sweeping	6,969.98	61,164.93	85,430.00	85,430.00	24,265.07	72 %
	Account Total:	6,969.98	61,164.93	85,430.00	85,430.00	24,265.07	72 %
5080	Parkway Trees						
5017	Community Events	0.00	0.00	1,680.00	1,680.00	1,680.00	%
5656	Tree Trimming	4,093.90	141,496.70	145,340.00	145,340.00	3,843.30	97 %
5660	TREE REMOVAL	0.00	3,340.00	3,340.00	19,340.00	16,000.00	17 %
6015	Trees	19,053.60	33,997.20	50,130.00	34,130.00	132.80	100 %
	Account Total:	23,147.50	178,833.90	200,490.00	200,490.00	21,656.10	89 %
5090	Mini-Parks and Medians						
5022	Utilities	48.19	633.56	570.00	570.00	-63.56	111 %
5023	Water	1,018.21	12,091.84	11,140.00	15,000.00	2,908.16	81 %
5045	Miscellaneous Expenditures	0.00	0.00	110.00	110.00	110.00	%
5051	Equipment Rental	0.00	0.00	110.00	110.00	110.00	%
5052	Minor Facility Repairs /Tools	52.06	52.06	110.00	110.00	57.94	47 %

ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 3 / 26

10 General Fund

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
5655	Landscape Maintenance /	765.00	3,442.25	4,100.00	4,100.00	657.75	84 %
	Account Total:	1,883.46	16,219.71	16,140.00	20,000.00	3,780.29	81 %
	Account Group Total:	180,815.30	1,675,412.10	2,236,800.00	2,362,820.00	687,407.90	71 %
	Fund Total:	180,815.30	1,675,412.10	2,236,800.00	2,362,820.00	687,407.90	71 %
	Grand Total:	180,815.30	0.00	1,675,412.10	2,236,800.00	2,362,820.00	687,407.90 71 %

**EXPLANATION OF SIGNIFICANT VARIANCES FROM BUDGETED AMOUNTS
MARCH 2026**

Revenue Accounts (Accounts more than 95% and less than 55%)

Account Code	%	Item	Explanation
3408	140	Pickleball Instructor Private Lessons	Pickleball Instructor reserving more court time
3431	280	Rossmoor Building Rental	Higher rental of Community Room
3432	138	Rossmoor Park Picnic Site	Higher rental of picnic sites
3452	113	Rush Park Picnic Site	Higher rental of picnic sites
3453	145	Rush Park Kitchen	Higher usage in July and August

Expenditure Accounts (Accounts more than 95% and less than 55%)

Account Code	%	Item	Explanation
5010-4010	0	Workers Compensation Insurance	Premium payment will be paid in June
5010-5030	13	Vehicle Maintenance	No major expenses for vehicles this far for fiscal year
5010-6019	0	Vehicles	Researching purchase of second golf cart for better pricing
5080-5656	97	Tree Trimming	Tree trimming for public safety; do not anticipate going over budget
5080-5660	17	Tree Removal	Tree removal for public safety; adjustment made in mid-year budget

04/30/26
10:44:10

ROSSMOOR COMMUNITY SERVICES DISTRICT
Claim Details
For the Accounting Period: 4/26

Page: 1 of 4
Report ID: AP100

* ... Over spent expenditure

Claim Line #	Check Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
1615	20626S 999999	NITIN JUNEJA	71.75					
	Cancellation refund (Minus process Fee)							
1	Cancellation Refund		71.75			10 3452		1010
1616	20627S 999999	MELANIE SIE	386.00					
	Deposit Refund							
1	Deposit Refund		386.00			10 2220		1010
1617	20628S 999999	ALYSSA WALL	386.00					
	Deposit Refund							
1	Deposit Refund		386.00			10 2220		1010
1619	20629S 919	US BANK	10,824.04					
	Paying off Credit Card							
1	Western Chapter International		140.00*			10 5010	5006	1010
	Structural Pruning Meeting							
2	Amazon		37.79			10 5010	5016	1010
	Employee Apparel							
3	Amazon		59.31			10 5010	5016	1010
	Employee Apparel							
4	Amazon		47.89			10 5010	5016	1010
	Employee Apparel							
5	Ganahl Lumber		258.82			10 5010	5032	1010
	Montecito Repairs							
6	Ganahl Lumber		34.95			10 5050	5052	1010
	Rush Park table Repairs							
7	Ralphs		39.95			10 5010	5016	1010
	Water							
8	Sir Speedy Printing		617.78			10 5010	5012	1010
	Pickle Ball Court Signs							
9	CFBTEL		549.46			10 5010	5020	1010
	Monthly Phone Service							
10	Bens Seal Beach		996.45			10 5010	5030	1010
	Ford Ranger Tires							
11	Microsoft		341.38			10 5010	5021	1010
	Monthly Fee							
12	Amazon		20.47			10 5030	5045	1010
	Bungee Straps							
13	Zoom		33.98			10 5010	5016	1010
	Monthly Fees							
14	LA Custom Blinds		1,545.00*			10 5040	6005	1010
	Montecito Window Coverings							
15	Costco		160.19			10 5010	5016	1010
	Meeting Snacks							

04/30/26
10:44:10

ROSSMOOR COMMUNITY SERVICES DISTRICT
Claim Details
For the Accounting Period: 4/26

Page: 2 of 4
Report ID: AP100

* ... Over spent expenditure

Claim Line #	Check Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
16	LA Custom Blinds		1,545.00*			10 5040	6005	1010
	Montecito Window Coverings							
17	California Special Districts		890.00*			10 5010	5006	1010
	GM Leadership Summit							
18	Marina Security		212.41			10 5040	5052	1010
	Montecito Gate Repairs							
19	Jersey Mikes		84.84			10 5010	5016	1010
	Board Members Meal							
20	California Special District		825.00*			10 5010	5006	1010
	Special District Academy							
21	Staples		225.00			10 5010	5016	1010
	Ink & Batteries							
22	St. Angelinos Coffee		224.79			10 5010	5016	1010
	Office Coffee							
23	BC Traffic Specialist		652.50			10 5010	5045	1010
	Traffic Cones							
24	Ralphs		46.20			10 5010	5016	1010
	Water							
25	CA Secretary of State		20.00			10 5010	5014	1010
	PIFC Dues							
26	Staples		174.78			10 5010	5016	1010
	Data Transfer							
27	MVP Promotions		72.90			10 5010	5016	1010
	District Logo of Apparel							
28	Constant Contract		62.00			10 5010	5670	1010
	Monthly Fees							
29	5th Ave Bagelry		70.79			10 5010	5016	1010
	CJPIA Training Meal							
30	Survey Monkey		99.00			10 5010	5670	1010
	Monthly Fees							
31	CBE Office Solutions		205.28			10 5010	5012	1010
	Printer Monthly Fee							
32	Signature Pins		530.13			10 5010	5016	1010
	District Logo Lapel Pins							
1620	20630S 606 ALL AMERICAN SIGN COMPANY		1,462.33					
	Hardware and Labor							
1	58735 04/13/26 Hardware		49.16			10 5010	5032	1010
2	58621 04/03/26 Digital 6 mil PVC & Labor		1,413.17			10 5010	5032	1010

04/30/26
10:44:10

ROSSMOOR COMMUNITY SERVICES DISTRICT
Claim Details
For the Accounting Period: 4/26

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Report ID: AP100

* ... Over spent expenditure

Claim Line #	Check Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
1621	20631S	49 CITY OF BREA	2,160.00					
	Contracted IT Services							
1	ASIT001592 04/07/26	Contracted IT Services	2,160.00			10 5010	5670	1010
1622	20632S	212 JONES & MAYER	6,016.00					
	Professional Services							
1	03/31/26	Professional Services	6,016.00*			10 5010	5610	1010
1623	20633S	1093 Sharon Landers	30.00					
	Notary							
1		Reimbursement	30.00			10 5010	5016	1010
1624	20634S	910 PETE'S PLUMBING	205.04					
	Drain Services							
1	2026001728 04/02/26	Drain Services	205.04			10 5010	5032	1010
1625	20635S	1090 Platinum Strategies Inc.	4,100.00					
	Monthly Services							
1	1219 03/31/26	Monthly Services	4,100.00			10 5010	5620	1010
1626	20636S	899 SCA OF CA, LLC	6,969.98					
	Monthly Sweeping Service							
1	CA25007744 04/05/26	Monthly Sweeping Service	6,969.98			10 5070	5642	1010
1627	20637S	1064 Sir Speedy	1,125.28					
	Metal Sign no E-Bikes							
1	107697 03/25/26	Metal Sign no E-Bikes	1,125.28			10 5010	5045	1010
1628	20638S	994 VALLEY ALARM	141.00					
	Quarterly Billing							
1	1372482 04/06/26	Quarterly Billing	141.00			10 5050	5034	1010
1629	20639S	1048 Vital Records Control	216.85					
	Standard Monthly Fee							
1	6273038 03/31/26	Standard Monthly Fee	216.85			10 5010	5045	1010
1630	20640S	999999 BRIDGETTE NOON	386.00					
	deposit refund							
1		Deposit Refund	386.00			10 2220		1010

04/30/26
10:44:10

ROSSMOOR COMMUNITY SERVICES DISTRICT
Claim Details
For the Accounting Period: 4/26

Page: 4 of 4
Report ID: AP100

* ... Over spent expenditure

Claim Line #	Check Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
1631	20641S 999999	KARMEN HERAS	165.75					
	Deposit Refund							
1	Deposit Refund		165.75			10 2220		1010
1632	20642S 999999	SHANKAR RAM	275.75					
	Deposit Refund							
1	Deposit Refund		275.75			10 2220		1010
1633	20643S 999999	GISELLA TELLEZ	220.50					
	Deposit Refund							
1	Deposit Refund		220.50			10 2220		1010
1634	20644S 1098	Interwest Consulting Group Inc.	1,330.00					
	Rossmoor Canopy Project							
1	3650437 04/23/26	Rossmoor Canopy Project	1,330.00			10 5050	6005	1010
1635	20645S 1069	LandCare Holdings, Inc.	6,865.00					
	Landscape Management Agreement							
1	988676 04/30/26	Landscape Management Agreement	3,050.00			10 5030	5655	1010
2	988676 04/30/26	Landscape Management Agreement	382.50			10 5040	5655	1010
3	988676 04/30/26	Landscape Management Agreement	3,050.00			10 5050	5655	1010
4	988676 04/30/26	Landscape Management Agreement	382.50			10 5090	5655	1010
1636	20646S 8	JESSICA VERDUZCO	93.25					
	Mileage Reimbursement							
1	Mileage Reimbursement		93.25			10 5010	4007	1010
1637	20647S 910	PETE'S PLUMBING	845.00					
	Main Drain Line Stoppage With Proper Clean out							
1	2026001852 04/09/26	Main Drain Line Stoppage C	845.00			10 5010	5045	1010
1638	20648S 1099	Material Specialist	850.00					
	Repair extra large damaged finish on ceramic tile floor							
1	70123 03/24/26	repaired tile on kitchen floor	850.00			10 5010	5045	1010
1639	20649S 22	WEST COAST ARBORISTS, INC.	555.00					
	25-26 Planting							
1	243118 04/15/26	25-26 Planting	555.00*			10 5080	6015	1010
	# of Claims	24	Total:	45,680.52				

MARCH 2026 CREDIT CARD STATEMENT

MERCHANT/DESCRIPTION	TRANSACTION DATE	ACCOUNT CODE	AMOUNT	INVOICE #/NOTES	APPROVAL
Western Chapter International	2/25/2026	5010-5006	\$ 140.00	Structural Pruning Meeting	SL
Amazon	2/26/2026	5010-5016	\$ 37.79	Employee Apparel	SL
Amazon	2/26/2026	5010-5016	\$ 59.31	Employee Apparel	SL
Amazon	2/26/2026	5010-5016	\$ 47.89	Employee Apparel	SL
Ganahl Lumber	2/27/2026	5010-5032	\$ 258.82	Montecito Repairs	SL
Ganahl Lumber	2/27/2026	5050-5052	\$ 34.95	Rush Park Table Repair	SL
Ralphs	2/27/2026	5010-5016	\$ 39.95	Water	SL
Sir Speedy Printing	2/28/2026	5010-5012	\$ 617.78	Pickleball Court Signs	SL
CFBTEL	3/1/2026	5010-5020	\$ 549.46	Monthly Phone service	SL
Ben's Seal Beach	3/2/2026	5010-5030	\$ 996.45	Ford Ranger Tires	SL
Microsoft	3/4/2026	5010-5021	\$ 341.38	Monthly Fee	SL
Amazon	3/4/2026	5030-5045	\$ 20.47	Bungee Straps	SL
Zoom	3/5/2026	5010-5016	\$ 33.98	Monthly Fees	SL
LA Custom Blinds	3/6/2026	5040-6005	\$ 1,545.00	Montecito Window Coverings	SL
Costco	3/6/2026	5010-5016	\$ 160.19	Meeting Snacks	SL
LA Custom Blinds	3/10/2026	5040-6005	\$ 1,545.00	Montecito Window Coverings	SL
California Special Districts	3/13/2026	5010-5006	\$ 890.00	GM Leadership Summit	SL
Marina Security	3/13/2026	5040-5052	\$ 212.41	Montecito Gate Repair	SL
Jersey Mikes	3/16/2026	5010-5016	\$ 84.84	Board Members Meal	SL
California Special Districts	3/16/2026	5010-5006	\$ 825.00	Special District Leadership Academy for President Shade	SL
Staples	3/16/2026	5010-5016	\$ 225.00	Ink & Batteries	SL
St. Angelinos Coffee	3/17/2026	5010-5016	\$ 224.79	Office Coffee	SL
BC Traffic Specialist	3/17/2026	5010-5045	\$ 652.50	Traffic Cones	SL
Ralphs	3/17/2026	5010-5016	\$ 46.20	Water	SL
CA Secretary of State	3/17/2026	5010-5014	\$ 20.00	PIFC Dues	SL
Staples	3/17/2026	5010-5016	\$ 174.78	Data Transfer	SL
MVP Promotions	3/19/2026	5010-5016	\$ 72.90	District Logo for Apparel	SL
Constant Contact	3/19/2026	5010-5670	\$ 62.00	Monthly Fees	SL
5th Ave Bagelry	3/20/2026	5010-5016	\$ 70.79	CJPIA Training Meal	SL
Survey Monkey	3/20/2026	5010-5670	\$ 99.00	Monthly Fees	SL
CBE Office Solutions	3/20/2026	5010-5012	\$ 205.28	Printer Monthly Fee	SL
Signature Pins	3/23/2026	5010-5016	\$ 530.13	District Logo Lapel Pins	SL
TOTAL			\$ 10,824.04		

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM F-1

Date: May 12, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers
Financial Consultant Joshua Byerrum

Subject: PUBLIC HEARING - FISCAL YEAR 2026-2027 PRELIMINARY BUDGET AND
5-YEAR CAPITAL IMPROVEMENT PLAN FOR THE ROSSMOOR
COMMUNITY SERVICES DISTRICT

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors:

1. Open the public hearing for the Fiscal Year 2026-2027 Preliminary Budget and 5-Year Capital Improvement Plan;
2. Receive the FY 2026-2027 Preliminary Budget presentation from the General Manager and Financial Consultant;
3. Take public testimony;
4. Close the public hearing
5. Deliberate; and
6. Approve the Fiscal Year 2026-2027 Preliminary Budget and 5-Year Capital Improvement Plan

BACKGROUND

On March 26, 2026, the Personnel and Contract Administration Committee met to review recommendations for certain salary adjustments, the conversion of a 29-hour part-time maintenance assistant to full-time, a step-increase policy (Policy 2155) based upon merit, and the purchase of group term life insurance for full-time staff at one (1) time their annual salary. The Committee endorsed the recommendations and asked that they be presented to the Board.

Also on March 26, 2026, the Budget Committee met to review the RCSD FY 2025-2026 Estimate to Close and the FY 2026-2027 Preliminary Budget. The Preliminary Budget presented included new costs proposed to take effect on July 1, 2026, including salary adjustments, the conversion of a 29-hour part-time maintenance assistant to full-time, and the premium for group term life insurance for full-time staff at one (1) time their annual salary, all of which had been endorsed by the Personnel and Contracts

Administration Committee, as well as a 3% cost of living adjustment. The Committee asked that the FY 2025-2026 Estimate to Close and the FY 2026-2027 Preliminary Budget be moved forward to the Board with its endorsement of the recommendations of the General Manager and the Financial Consultant.

The Budget Committee also considered and supported recommendations of the CIP Committee from its meeting of March 25, 2026 for capital expenditures for the remainder of FY 2025-2026, possible FY 2026-2027 capital improvement projects for inclusion in the FY 2026-2027 budget, and recommendations to revise Policy No. 3045 Preservation of District Fiscal Resources to first allocate funds in the Reserve towards nine (9) months of operating expenses with the balance going into a new Capital Reserve Fund.

The FY 2025-2026 Estimate to Close and the Fiscal Year 2026-2027 Preliminary Budget were presented to the RCSD Board of Directors at its April 14, 2026 regular Board meeting. The Board unanimously agreed to purchase group term life insurance for full-time staff at one (1) time their annual salary and approved the first reading of a step-increase policy. So that they could further discuss the salary adjustments, the conversion of the 29-hour part-time maintenance position to full-time and the step-increase policy, a Special Board meeting was suggested prior to their next regularly scheduled meeting.

A Special Board meeting was held on April 28, 2026, at which time adjustments were made to the step-increase policy. It was unanimously approved as amended by the Board for a new first reading. The Board also unanimously approved the recommended salary adjustments and the conversion of a 29-hour part-time maintenance assistant to full-time.

INFORMATION

The General Manager and Financial Consultant have thoroughly reviewed the FY 2025-2026 Estimate to Close and the FY 2026-2027 Preliminary Budget. The Final 2025-2026 amounts will be known when the District's Annual Audit is completed, at which time it will be presented to the Audit Committee and the RCSD Board of Directors at a future meeting.

The FY 2025-2026 Estimate to Close Budget is considered sufficiently accurate for adoption of the FY 2026-2027 Final Budget. Therefore, the FY 2026-2027 Preliminary Budget was prepared using the FY 2025-2026 Estimate to Close.

The General Manager and Financial Consultant are recommending several changes to the Budget format:

- To implement the policy that the Board will be considering later in this meeting to allocate funds in the Reserve between nine (9) months of operating expenses and the balance to a Capital Reserve Fund. This would mean that starting in FY 2026-2027, capital expenses would be taken from the new Capital Reserve Fund rather than the operating budget. Allocating nine (9) months of operating expenses to be held in the Reserve is considered by the Financial Consultant to be sufficient to cover emergencies and cash flow.
- Reallocating funds from Buildings and Ground Maintenance line item under

Administrative Services to their respective departments – Rossmoor Park, Rush Park and Montecito Center. This is expected to provide a better accounting of costs associated with each location.

- Grouping salaries for all maintenance department staff in one line item, as is done with other department costs to get a clearer picture of each department's costs.

The General Manager and Financial Consultant are also recommending a 3% Cost of Living Adjustment (COLA) to take effect on July 1, 2026 (after the salary adjustments take effect). A 3% COLA is consistent with regional Consumer Price Index data for this year.

The General Manager is also suggesting the following adjustments and additions that have already been included in the Preliminary Budget:

- Increase in user fees – 5% for residents and non-profits and 20% for non-residents rounded to the nearest quarter. This is expected to bring in an additional \$18,900 in revenues.
- Authorize hiring of court part-time court attendant(s) from 7p-9p at the Pickleball and Tennis Courts to monitor court use. This is expected to cost an additional \$14,100 in salaries and taxes. The hours can be expanded in the future upon receipt of higher revenue for user fees.
- Add \$3,000 apiece for a Harvest Festival in October 2026 and an Eggstravaganza in April 2027 to enable the District to hold these events. These events were previously sponsored by the Farmer's Market but were not held in fiscal year 2025- 2026 when the Farmer's Market terminated its contract with the District. We will seek sponsorships to offset these costs.

The 5-Year Capital Improvement Plan (including expenditures for FY 2026-2027) is preliminary and will continue to be reviewed over the next few months with the help of a professional engineer to better understand priorities and potential project costs. Based upon urgently needed infrastructure upgrades (e.g., exterior electrical panel at Rush Park, sewer line repair or replacement at Rush Park, roof repair or replacement for the Rush Auditorium, new playground structures for Rossmoor Park), having a Capital Reserve Fund will give the District the opportunity to save funds for these critical improvements.

ATTACHMENTS

1. FY 2026-2027 Preliminary Budget
2. Budget Explanations
3. Proposed 5-Year Capital Improvement Plan

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

	2025-2026					2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
	FY 23-24 Actual	FY 24-25 Actual	Original Budget	Amended Budget	12-Month Projected Estimates to Close					
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	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
Total Revenues	2,216,472	2,344,371	2,265,330	2,380,530	2,436,430	2,448,500	2,534,500	2,623,500	2,716,100	2,812,100
Expenditures:										
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	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,990,634	2,113,579	2,236,800	2,362,820	2,359,820	2,320,670	2,419,060	2,515,610	2,578,890	2,679,790
Change In Fund Balance*	225,838	230,791	28,530	17,710	76,610	127,830	115,440	107,890	137,210	132,310
Fund Balance:										
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								
Property Taxes												
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
Total property taxes		1,300,935	1,361,101	1,390,900	1,412,100	1,414,600	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	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	30,000	30,000	30,000	30,000	30,000	30,000	30,000
From Other Governmental Agencies												
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
Total other governmental agencies		118,282	79,254	85,430	149,430	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	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
Total permit and rental fees		<u>211,869</u>	<u>278,049</u>	<u>237,500</u>	<u>258,700</u>	<u>282,100</u>	<u>282,100</u>	<u>288,700</u>	<u>302,900</u>	<u>317,700</u>	<u>333,300</u>	<u>349,800</u>
Miscellaneous Revenues												
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
Total miscellaneous revenues		<u>49,201</u>	<u>70,661</u>	<u>35,000</u>	<u>35,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>
Total revenues		<u>\$ 2,216,472</u>	<u>\$ 2,344,371</u>	<u>\$ 2,265,330</u>	<u>\$ 2,380,530</u>	<u>\$ 2,436,430</u>	<u>\$ 2,436,430</u>	<u>\$ 2,448,500</u>	<u>\$ 2,534,500</u>	<u>\$ 2,623,500</u>	<u>\$ 2,716,100</u>	<u>\$ 2,812,100</u>

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

Description	2025-2026										
	FY 23-24	FY 24-25	2025-2026		12-Month	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
	Actual	Actual	Original Budget	Amended Budget	Projected Estimates to Close	Budget	Forecast	Forecast	Forecast	Forecast	
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	\$ 11,200
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
Total salaries and benefits		705,656	789,293	887,000	886,110	886,110	949,800	1,021,100	1,053,900	1,088,000	1,123,200
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	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
Total operations and maintenance		283,523	319,968	310,700	314,900	306,900	314,600	308,700	336,100	327,600	356,000
Contract Services											
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**

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						
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	
Total Contract Services	162,420	174,804	169,450	191,650	191,650	187,700	190,200	194,900	203,000	
Capital Expenditures**										
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					
Total Capital Expenditures	4,155	4,282	21,140	33,140	33,140	-	-	-	-	
Total Expenditures	\$ 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

*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						
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	<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>
Total Expenditures	<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			2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
			Original Budget	Amended Budget	12-Month Projected Estimates to Close					
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	-	-	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
Total operations and maintenance	62,886	93,825	91,980	98,140	106,140	117,870	123,320	129,070	135,020	141,170
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	\$ 203,440	\$ 156,070	\$ 162,620	\$ 169,570	\$ 176,720	\$ 184,170
Capital expenditures breakdown:*										
Picnic Shelter - Rossmoor Park (Grant)			-	-	60,200	-	-	-	-	-
			-	-	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						
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	-	-	-	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
Total operations and maintenance	9,035	8,402	10,210	13,410	13,410	24,050	25,000	25,950	26,900	27,850
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	\$ 28,250	\$ 29,300	\$ 30,350	\$ 31,400	\$ 32,450
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 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						
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	-	-	-	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
Total operations and maintenance	67,577	81,629	99,310	95,150	95,150	114,820	120,240	125,790	131,670	137,870
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	\$ 153,020	\$ 159,540	\$ 166,290	\$ 173,370	\$ 180,870
Capital expenditures breakdown:*										
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					
			<u>37,250</u>	<u>71,500</u>	<u>71,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

* 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**

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						
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	<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>
Total Expenditures	<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**

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						
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	<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>
Total expenditures	<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						
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
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						
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	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
Total operations and maintenance	10,824	14,874	12,040	15,900	15,900	16,900	17,900	18,900	20,000	21,100
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	\$ 21,100	\$ 22,200	\$ 23,300	\$ 24,500	\$ 25,700

Rossmoor Community Services District
Budget Explanations
FY 26-27

Account	2025-2026 Estimate to Close	2026-2027 Budget	% Increase Amount	Explanation
Estimated Revenues				
1 Property Taxes	1,414,600	1,464,200	3.5%	Increases are estimated at 3.5% from the actual year ended estimates instead of the Amended budget.
2 From Other Governmental Agencies	149,430	88,000	-41.1%	The decrease is due to collecting \$64,000 from prop 68 grant revenue.
3 Permit and Rental Fees	282,100	288,700	2.3%	The increase of 5% for residential customers and 20% for non-residential customers was offset by a conservative estimate for building use.
Expenditures				
4 Salaries	664,000	716,900	8.0%	The total increase in salaries is due to approved salary adjustments (offset by removing part-time office assistant), COLA for all staff, and addition of part-time court attendant(s).
5 10.5010.4010 Workers' Compensation Insurance	11,100	11,900	7.2%	The increase is due to approved salary adjustments, COLA for all staff, one employee being made full-time, the addition of a part-time court attendant and increase in CJPIA fees.
6 10.5010.4011 Medical/Life Insurance	110,000	110,800	0.7%	The increase is due to the purchase of \$1,000 for life insurance for full-time employees, and an estimated increase of 5% for medical insurance effective January, which is offset by changes to employee elections.
7 10.5010.4015 Payroll Taxes	54,800	59,200	8.0%	The increase is due to approved salary adjustments, COLA for all staff, one employee being made full-time and the addition of part-time court attendant(s).
8 10.5010.4019 Deferred Compensation Match	19,600	23,400	19.4%	The increase is due to approved salary adjustments, COLA, and one employee being made full-time.
9 10.5010.5002 Insurance - Liability	57,300	70,100	22.3%	The increase is based off CJPIA estimated fees.
10 10.5010.5004 Membership & Dues	11,100	13,100	18.0%	Membership includes CSDA (\$8k), LAFCO (\$3.3k), ICMA (\$1k), Los Al Chamber (\$150), Seal Beach Chamber (250), RHA (\$350).

Rossmoor Community Services District
Budget Explanations
FY 26-27

Account		2025-2026 Estimate to Close	2026-2027 Budget	% Increase Amount	Explanation
11	10.5010.5006 Meetings & Training	5,900	8,400	42.4%	The increase is due to attendance at rainbird conference by one maintenance assistant.
12	10.5010.5008 Gasoline	5,600	5,900	5.4%	The increase is due to estimated gas prices beyond 3%.
13	10.5010.5032 Buildings & Grounds-Maintenance	96,400	67,500	-30.0%	The decrease is due to allocating costs to their respective department.
14	10.5030.5032 Buildings & Grounds-Maintenance Rossmoor	8,000	15,000	N/A	The increase is due to allocating costs to their respective department.
15	10.5040.5032 Building & Grounds-Maintenance Montecito	-	10,000	N/A	The increase is due to allocating costs to their respective department.
16	10.5050.5032 Building & Grounds-Maintenance Rush	-	15,000	N/A	The increase is due to allocating costs to their respective department.
17	10.5010.5050 Elections	-	15,000	N/A	The increase is due to an election year.
18	10.5010.5670 Other Professional Services	65,750	63,000	-4.2%	There was an increase in Brea IT and other services. There is also the addition of PE services for 5-year CIP offset by grant writing services and salary survey being completed in FY 2025-2026.
19	Utilities - All Sites	51,930	54,520	5.0%	The increase is due to utilities higher than normal 3% CPI.
20	Water - All Sites	142,560	149,800	5.1%	The increase is due to utilities higher than normal 3% CPI.
21	10.5040.5023 Water Montecito	5,020	5,300	5.6%	The increase is due to utilities higher than normal 3% CPI.



5-YEAR CAPITAL IMPROVEMENT PLAN (FY 2026–2031)

Fiscal Year	Location and Project Description	Estimated Cost	Suggested Funding Source
26-27	Electrical – Exterior Cabinet Panel	\$6,750	Capital Reserve Fund
26-27	Install New Sewer Line in Rush Park	TBD	Grant and/or Capital Reserve Fund
26-27	Security Cameras	\$24,000	Capital Reserve Fund
27-28	Rush Park Event and Emergency Generator	\$78,000	Capital Reserve Fund and/or Grant
27-28	Rossmoor and Rush Parks: Upgrade 4 Softball Fields	\$20,000	Capital Reserve Fund and/or Grant
27-28	Montecito Center: Exterior Painting	\$5,000	Capital Reserve Fund
27-28	Montecito Center: Parking Lot Resurfacing	\$10,000	Capital Reserve Fund
27-28	Electrical Exterior Conduit to Field for Park Events at Rush Park	\$27,150	Capital Reserve Fund
27-28	Rossmoor Park: Playground & Rubberized Surfacing (New Installation)	\$600,000	\$300,000 Capital Reserve Fund/Grants; \$300,000 Land and Water Conservation Fund (LWCF) Grant
27-28	Rush Park Auditorium & Admin Office: Painting (Interior/Exterior)	\$25,000	Capital Reserve Fund
28-29	Rush Park Admin Office Carpet Replacement	\$25,000	Capital Reserve Fund
29-30	Rush Park Auditorium & Admin Office: Roof Replacement	\$95,000	Capital Reserve Fund and/or Grant
30-31	Rush Park: Replace Exercise Clusters	\$60,000	Capital Reserve Fund and/or Grant

Total Projected Costs Over 5 Years: \$975,900 (some portion may be funded by grants and federal earmarks. Costs are unknown for Sewer Line replacement).

MARCH 25, 2026

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-1

Date: May 12, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers

Subject: RESOLUTION NO. 26-05-12-01: A RESOLUTION OF THE BOARD OF DIRECTORS OF ROSSMOOR COMMUNITY SERVICES DISTRICT APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-2027

BACKGROUND

Article XIII B of the State Constitution requires that the District Board of Directors establish the Fiscal Year appropriations limit and selecting population and inflation factors. The 2026-2027 Fiscal Year appropriations limitation shall be \$3,149,400.

RECOMMENDATION

Approve by roll call vote, Resolution No. 26-05-12-01 by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-2027.

ATTACHMENTS

1. Resolution No. 26-05-12-01 and Exhibit A.
2. May 2026 Letter from Director of the California Department of Finance with Attachment A.

RESOLUTION NO. 2026-05-12-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-2027

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 governments; and

WHEREAS, Article XIII B was amended by voters in November 1990 through the passage of Proposition 111 which established Fiscal Year 1986-87 as the base year for establishing the appropriations limit; and

WHEREAS, Article XIII B now requires the Rossmoor Community Services District to select population and inflation factors for determining the appropriations limit.

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

SECTION 1. The Fiscal Year 2026-2027 appropriations limitation shall be \$3,149,400, as calculated on Exhibit A, attached hereto.

SECTION 2. The inflation factor being utilized to determine the Fiscal Year 2026-2027 appropriations limit is the percentage change in California per capita personal income, as shown on Exhibit A, attached hereto.

SECTION 3. The population factor being utilized to calculate the Fiscal Year 2026-2027 appropriations limit is the County population growth, as shown on Exhibit A, attached hereto.

SECTION 4. The District reserves the right to change or revise the growth factors associated with the calculation of the appropriations limit if such changes or revisions would result in a more advantageous appropriations limit in the present or future.

PASSED AND ADOPTED this 12th day of May 2026.

- Ayes:
Noes:
Abstain:
Absent:

Board of Directors
Rossmoor Community Services District

Jo Shade, President

ATTEST:

Sharon Landers, Secretary
Rossmoor Community Services District

**Rossmoor Community Services District
APPROPRIATIONS LIMIT
FISCAL YEAR 2026-27**

Appropriations Limit Calculation

Appropriations Limit Fiscal Year 2025-26	\$	3,012,063
Adjustment Factor for Fiscal Year 2026-27	×	1.0456
Appropriations Limit Fiscal Year 2026-27	\$	<u>3,149,400</u>

FY 2026-27 Appropriations Subject to Limit and Appropriation Margin:

Proceeds of Taxes	\$	2,006,800
Less Exclusions, Qualified Capital Outlay		-
FY 2026-27 Appropriations Subject to Limit		<u>2,006,800</u>
FY 2026-27 Appropriations Limit		3,149,400
FY 2026-27 Appropriations Under Limit	\$	<u>1,142,600</u>

Calculation of Adjustment Factor for Fiscal Year 2026-27

Per Capita Personal Income Change = 6.44%*		1.0495
Population Change (County) = .17%*	×	0.9963
Adjustment Factor for Fiscal Year 2026-27		<u>1.0456</u>

**Data from the State DOF (see E1 Estimates). Per capita personal income change % is the "price factor." The law then allows either the population change percent of the District or the County to be used, whichever is higher. For FY 2026-27, the County of Orange population change was used.*

May 1, 2026

Dear Fiscal Officer:

Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2026, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2026–27. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2026–27 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. [California Revenue and Taxation Code section 2228](#) provides additional information regarding the appropriations limit. [Article XIII B, section 9\(C\) of the California Constitution](#) exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2026.** Please note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s Erika Li
Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2026–27 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

2026–27:

Per Capita Cost of Living Change = 4.95 percent
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.95 + 100}{100} = 1.0495$

Population converted to a ratio: $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27: $1.0495 \times 0.9986 = 1.0480$

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-2

Date: May 12, 2026
To: Honorable Board of Directors
From: General Manager Sharon Landers
Subject: DISCUSSION AND POSSIBLE ACTION RE: APPROVING THE SECOND READING OF REVISIONS TO POLICY NO. 2155 FOR ANNUAL SETTING OF SALARY AND COMPENSATION.

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the second reading of revised policy 2155 regarding the Annual Setting of Salary and Compensation Ranges.

BACKGROUND

The District contracted with Stafford HR Consulting (SHRC) to conduct a classification and compensation analysis of its positions, make recommendations to its classification system and recommend a pay scale that complies with California wage laws. SHRC completed its analysis and recommends simplifying and modernizing certain titles, adjustments for salaries below market, the conversion of one part-time 29-hour staff position to full time, the purchase of a group term life insurance policy for full time staff, and the adoption of a compensation philosophy and a pay range and step increase policy.

DISCUSSION

The recommendations detailed in revisions to Policy 2155 provide guidelines for setting of salary and compensation ranges and were reviewed most recently by the Personnel and Contracts Committee on Thursday, March 26, 2026. The Committee also met on February 10, 2026, to discuss SHRC's initial recommendations. The Committee is supportive of modernizing titles, the specified salary adjustments, the conversion of one part-time 29-hour staff position to full-time, and group term life insurance recommendations. They also were supportive of the revisions proposed to Policy 2155 and the proposed Compensation and Step Placement Policy.

The Board discussed proposed changes to Policy No. 2155 at its meeting on April 14, 2026, and approved the first reading. Subsequently, the General Manager proposed additional revisions be

made to address suggestions made by Board members. The first reading of the further revised Policy No. 2155 was approved by the Board at its Special Meeting held on April 28, 2026.

ATTACHMENTS

1. Rossmoor Community Services District Policy No. 2155 – Redline dated April 14, 2026
2. Rossmoor Community Services District Policy No. 2155 – Redline dated April 27, 2026
3. Rossmoor Community Services District Policy No. 2155 – Clean April 27, 2026
4. Proposed Classification and Compensation Schedule

Rossmoor Community Services District

Policy

No. 2155

ANNUAL SETTING OF SALARY AND COMPENSATION RANGES

2155.10— Salary: Salary shall be reviewed annually as a part of preparation and adoption of the Final Budget by the Board.

2155.11- Salary Ranges: Ranges of compensation shall be established for all regular employee classifications. Salary ranges shall be reviewed annually based upon a salary comparison of similar classifications for special districts or other comparable source of salary data as determined by the General Manager.

2155.12 Salary Mid-point: Salary ranges are established ~~@ 80~~at 85% and ~~120~~105% of the ~~mid-point~~median or average of the ranges as determined from the salary comparison study, in keeping with budget limitations.

2155.13- Salary Setting: Actual salary for an employee shall be based upon qualifications, previous salary history and be within the approved salary range. Beginning salary for a new employee will be below mid-point of the salary range except in extraordinary situations, as determined by the General Manager to be in the best interest of the District.

2155.20 District Employee Salary Plan: The Preliminary Salary Plan is intended to provide guidelines to employees and Final Budget shall contain a salary plan which calls out the Position, Current Salary, Survey Average potential employees on step placement and Salary Range for each regular employee step increases and ensure a uniform interpretation and application of the District's compensation and classification. Temporary or on-call classifications shall only require an hourly rate. The system. Salary Plan may contain recommended adjustments as deemed appropriate by the General Manager based on a salary survey or other market conditions.

2155.30 Compensation Philosophy: The District maintains a compensation philosophy that provides similar compensation within the District for employees with similar roles, skills, experience and responsibilities, takes into account labor market considerations, and meets 95% of the median salary of eight (8) benchmark agencies, in keeping with budget limitations.

A goal of the District is to set compensation that:

- Attracts, motivates, and retains high quality employees.
- Encourages high levels of performance
- Supports the District's commitment to equitable pay and benefits for employees.
- Promotes organizational effectiveness.
- Maintains the public's trust.

2155.40 Definitions:

Anniversary Date: An employee's initial anniversary date will be one year following the employee's initial hiring, minus any unpaid absences. Changes to an employee's classification resulting from a promotion and/or a reclassification, or leave of absence without pay, will result in a new anniversary date.

Merit Step Increase: An employee is eligible to be considered for a merit-based step increase following a satisfactory performance evaluation on their anniversary date, no less than one (1) year following a prior step increase. Step increases are merit based, not automatic and not guaranteed.

Promotion: The movement of an employee from one classification to another classification which is allocated to a higher maximum rate of pay through a process or a reclassification. When promoted, the employee receives a new anniversary date.

Salary Ranges: Each job classification is assigned to a pay range with a minimum and maximum salary range and identifies steps in between the minimum and maximum rate.

2155.50 Salary Schedule: The Salary Schedule is composed of five (5) steps, A-E.

2155.51 Salary Range: Is established based on the following factors:

1. Compensation (Benchmarking) Survey
2. Internal Fairness
3. Recruitment and Retention issues
4. Subordinate Salary Compression
5. Existing Salary Ranges

2155.52 Full-Time New Hire/Employee: A newly hired employee shall be placed on Step A of the salary range established for the position unless the applicant's experience and background warrant a higher step.

2155.53 Part-Time, Seasonal Employee: A newly hired Part-time, seasonal employee shall be hire at Step A of the applicable salary range. A part-time employee is eligible for the next step increase after working 1040 hours.

2155.54 Effect of Unpaid Leave on Anniversary Date: When an employee is absent from work without pay due to an authorized leave, extended leave of absence or suspension, the anniversary, longevity and/or seniority date will be adjusted for each full workday of unpaid leave of absence.

Adopted: May 12, 2009
Adopted: XXXX

Rossmoor Community Services District

Policy

No. 2155

ANNUAL SETTING OF SALARY AND COMPENSATION RANGES

2155.10 Salary: Salary shall be reviewed annually as a part of preparation and adoption of the Final Budget by the Board.

2155.11 Salary Ranges: Ranges of compensation shall be established for all regular employee classifications. Salary ranges shall be reviewed annually based upon salary comparison of similar classifications for special districts or other comparable source of salary data as determined by the General Manager.

2155.12 Salary Mid-point: Salary ranges are established @ ~~80% and 120%~~85% and 105% ~~80% and 120%~~ of the mid-point or average of the ranges as determined from the salary comparison study, in keeping with budget limitations.

2155.13 Salary Setting: Actual salary for an employee shall be based upon ~~qualifications, previous~~qualifications, previous salary history and be within the approved salary range. Beginning salary for a new employee will be below mid-point of the salary range except in extraordinary situations, as determined by the General Manager to be in the best interest of the District.

2155.20 District Employee Salary Plan: ~~The Preliminary and Final Budget shall contain a salary plan which calls out the Position, Current Salary, Survey Average and Salary Range for each regular employee classification. Temporary or on call classifications shall only require an hourly rate. The Salary Plan may contain recommended adjustments as deemed appropriate by the General Manager based on a salary survey or other market conditions. The Salary Plan is intended to provide guidelines to employees and potential employees on step placement and step increases and ensure a uniform interpretation and application of the District's compensation and classification system.~~

2155.21 COMPENSATION PHILOSOPHY

The Rossmoor Community Services District maintains a compensation philosophy that provides similar compensation within the organization for employees with similar roles, skills, experience and responsibilities; takes into account labor market

considerations; and meets 95% of the median salary of the eight (8) benchmark agencies, in keeping with budget limitations.

It is the goal of the District to set compensation that:

- Attracts, motivates, and retains high quality employees.
- Encourages high levels of performance
- Supports the District's commitment to diversity with equitable pay and benefits for employees.
- Promotes organizational effectiveness.
- Maintains the public's trust.

2155.21 DEFINITIONS

A. Anniversary Date:

An employee's initial anniversary date will be one year following the employee's initial hiring, minus any unpaid absences. Changes to an employee's classification resulting from a promotion and/or a reclassification will result in a new anniversary date.

B. Merit Step Increase:

An employee is eligible for a merit-based step increase following a satisfactory performance evaluation and on their anniversary date, no less than one (1) year following a prior step increase. Step increases are merit based and not guaranteed.

C. Promotion:

The movement of an employee from one classification to another classification which is allocated to a higher maximum rate of pay through a process or a reclassification. When promoted, the employee receives a new anniversary date.

D. Salary Ranges

Each job classification is assigned to a pay range with a minimum and maximum salary range and identifies steps in between the minimum and maximum rate.

The Salary Schedule is composed of five (5) steps, A-E 1-5. The salary steps were approved by the Board of Directors after receiving recommendations from the General Manager.

A salary range is established based on the following factors:

1. Compensation (Benchmarking) Survey
2. Internal Fairness
3. Recruitment and Retention issues
4. Subordinate Salary Compression

5. Existing Salary Ranges

E. Unpaid Leave

Occasionally an employee will be absent from work without pay due to an authorized leave, temporary disability, extended leave of absence or suspension. In these instances, the anniversary, longevity and or seniority date will be adjusted for each full workday of unpaid leave of absence.

2155.22 FULL-TIME NEW HIRE/EMPLOYEE

A newly hired employee shall be placed on Step A1 of the salary range established for the position unless the applicant's experience and background warrant a higher step.

In accordance with Section 2155.21.B, an increase within any salary range established in the salary schedule shall be based on satisfactory job performance. Salary increases are not automatic.

2155.23 PART-TIME, SEASONAL EMPLOYEE

A newly hired Part-time, seasonal employee shall be hire at Step A1 of the applicable salary range. A part-time employee is eligible for the next step increase after working 1040 hours.

In accordance with Section 2155.21~~II~~.B, an increase within any salary range established in the salary schedule shall be based on satisfactory job performance. Salary increases are not automatic.

Adopted: May 12, 2009
[Adopted: XXXX](#)

Rossmoor Community Services District

Policy

No. 2155

ANNUAL SETTING OF SALARY AND COMPENSATION RANGES

2155.10 Salary: Salary shall be reviewed annually as a part of preparation and adoption of the Final Budget by the Board.

2155.11 Salary Ranges: Ranges of compensation shall be established for all regular employee classifications. Salary ranges shall be reviewed annually based upon salary comparison of similar classifications for special districts or other comparable source of salary data as determined by the General Manager.

2155.12 Salary Mid-point: Salary ranges are established @ 80% and 120% of the mid-point or average of the ranges as determined from the salary comparison study, in keeping with budget limitations.

2155.13 Salary Setting: Actual salary for an employee shall be based upon qualifications, previous salary history and be within the approved salary range.

2155.20 District Employee Salary Plan: The Salary Plan is intended to provide guidelines to employees and potential employees on step placement and step increases and ensure a uniform interpretation and application of the District's compensation and classification system.

2155.21 Compensation Philosophy: The Rossmoor Community Services District maintains a compensation philosophy that provides similar compensation within the organization for employees with similar roles, skills, experience and responsibilities; takes into account labor market considerations in keeping with budget limitations.

It is the goal of the District to set compensation that:

- Attracts, motivates, and retains high quality employees.
- Encourages high levels of performance
- Supports the District's commitment to diversity with equitable pay and benefits for employees.
- Promotes organizational effectiveness.
- Maintains the public's trust.

DEFINITIONSAnniversary Date:

An employee's initial anniversary date will be one year following the employee's initial hiring, minus any unpaid absences. Changes to an employee's classification resulting from a promotion and/or a reclassification will result in a new anniversary date.

Merit Step Increase:

An employee is eligible for a merit-based step increase following a satisfactory performance evaluation and on their anniversary date, no less than one (1) year following a prior step increase. Step increases are merit based and not guaranteed.

Promotion:

The movement of an employee from one classification to another classification which is allocated to a higher maximum rate of pay through a process or a reclassification. When promoted, the employee receives a new anniversary date.

Salary Ranges

Each job classification is assigned to a pay range with a minimum and maximum salary range and identifies steps in between the minimum and maximum rate.

The Salary Schedule is composed of five (5) steps, 1-5. The salary steps were approved by the Board of Directors after receiving recommendations from the General Manager.

A salary range is established based on the following factors:

- Compensation (Benchmarking) Survey
- Internal Fairness
- Recruitment and Retention issues
- Subordinate Salary Compression
- Existing Salary Ranges

Unpaid Leave

Occasionally an employee will be absent from work without pay due to an authorized leave, temporary disability, extended leave of absence or suspension. In these instances, the anniversary, longevity and or seniority date will be adjusted for each full workday of unpaid leave of absence.

Full-Time New Hire/Employee

A newly hired employee shall be placed on Step 1 of the salary range established for the position unless the applicant's experience and background warrant a higher step.

In accordance with Section 2155.21.B. an increase within any salary range established in the salary schedule shall be based on satisfactory job performance. Salary increases are not automatic.

Part-Time, Seasonal Employee

A newly hired Part-time, seasonal employee shall be hired at Step 1 of the applicable salary range. A part-time employee is eligible for the next step increase after working 1040 hours.

In accordance with Section 2155.21.B. an increase within any salary range established in the salary schedule shall be based on satisfactory job performance. Salary increases are not automatic.

Adopted: May 12, 2009
Adopted: XXXX

**Rossmoor Community Services District
Classification and Compensation Schedule Adopted:**

FULL TIME EMPLOYEES

General Manager	Hourly	\$78.94				
	Biweekly	\$6,315.38				
Maintenance Assistant	Step	Step 1	Step 2	Step 3	Step 4	Step 5
	Hourly	\$20.76	\$21.85	\$23.00	\$24.15	\$25.36
	Biweekly	\$1,660.60	\$1,748.00	\$1,840.00	\$1,932.00	\$2,028.60

Executive Assistant	Step	Step 1	Step 2	Step 3	Step 4	Step 5
	Hourly	\$34.71	\$36.54	\$38.46	\$40.38	\$42.40
	Biweekly	\$2,776.81	\$2,922.96	\$3,076.80	\$3,230.64	\$3,392.17

Lead Maintenance Assistant	Step	Step 1	Step 2	Step 3	Step 4	Step 5
	Hourly	\$23.86	\$25.12	\$26.44	\$27.76	\$29.15
	Biweekly	\$1,908.97	\$2,009.44	\$2,115.20	\$2,220.96	\$2,332.01

Urban Forester	Step	Step 1	Step 2	Step 3	Step 4	Step 5
	Hourly	\$27.45	\$28.90	\$30.42	\$31.94	\$33.54
	Biweekly	\$2,196.32	\$2,311.92	\$2,433.60	\$2,555.28	\$2,683.04

Administrative Assistant	Step	Step 1	Step 2	Step 3	Step 4	Step 5
	Hourly	\$24.44	\$25.73	\$27.08	\$28.43	\$29.86
	Biweekly	\$1,955.18	\$2,058.08	\$2,166.40	\$2,274.72	\$2,388.46

Park Maintenance Superintendent	Step	Step 1	Step 2	Step 3	Step 4	Step 5
	Hourly	\$30.79	\$32.41	\$34.12	\$35.83	\$37.62
	Biweekly	\$2,463.46	\$2,593.12	\$2,729.60	\$2,866.08	\$3,009.38

Recreation Superintendent	Step	Step 1	Step 2	Step 3	Step 4	Step 5
	Hourly	\$28.09	\$29.57	\$31.13	\$32.69	\$34.32
	Biweekly	\$2,247.59	\$2,365.88	\$2,490.40	\$2,614.92	\$2,745.67

HOURLY EMPLOYEES

Event Attendant PT	Step	Step 1	Step 2	Step 3	Step 4	Step 5
	Hourly	\$16.81	\$17.70	\$18.63	\$19.56	\$20.54

Maintenance Assistant PT	Step	Step 1	Step 2	Step 3	Step 4	Step 5
	Hourly	\$18.05	\$19.00	\$20.00	\$21.00	\$22.05

Account Clerk PT	Step	Step 1	Step 2	Step 3	Step 4	Step 5
	Hourly	\$23.51	\$24.75	\$26.05	\$27.35	\$28.72

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-3

Date: May 12, 2026
To: Honorable Board of Directors
From: General Manager Sharon Landers
Subject: THE FIRST READING OF REVISIONS TO POLICY 2150 EMPLOYEE
COMPENSATION AND BENEFITS

RECOMMENDATION

Staff is recommending that the RCSD Board of Directors give first reading of proposed changes to Policy No. 2150 Employee Compensation and Benefits.

BACKGROUND

At its meeting of April 14, 2026, the Rossmoor Community Services District (RCSD) Board of Directors approved offering employer sponsored group term life insurance at one (1) time annual salary for full time staff effective July 1, 2026. As a result, this item needs to be added to Policy No. 2150 to reflect the employee benefits currently being offered by the District.

ATTACHMENTS

1. Proposed Changes to Policy No. 2150 - REDLINE
2. Policy No. 2150 – CLEAN with incorporated changes.

Rossmoor Community Services District

Policy

No. 2150

EMPLOYEE COMPENSATION AND BENEFITS

2150.10 Policy: To engage the services of employees, the Board finds that it is necessary to provide compensation in the form of competitive wages and employee benefits.

2150.20 Compensation: In order for the District to provide the various services provided for in the District's enabling legislation, it is necessary for the Board to employ qualified persons to carry out its mission.

2150.21 Salary and Positions of Employment: Shall be established by Resolution and/or the District Employee Salary Plan with the adoption of the annual Final Budget for the District or by other formal action of the Board. (See policy No. 2155).

2150.22 Payroll Schedule: All employees shall be paid by payroll check twice each month on the ~~4th and 15th~~ and last day of the month. When such dates fall on a weekend or a holiday, employees will be paid on the last work day prior to the week end or holiday.

2150.23 Time Sheet: Actual salary shall be based upon valid entries on the employee's Time Sheet, signed by the employee and approved by the supervisor and/or General Manager.

2150.30 Overtime: The payment of overtime shall be paid at one and one-half the employee's hourly rate and is governed as follows:

2150.31 Overtime Defined:

- . Time worked in excess of forty (40) hours in a work week.
- . Time worked in excess of eight (8) hours on a scheduled workday.
- . Time worked on a designated holiday.
- . Other than regular hours, any time worked by an employee in emergency repair or maintenance of District facilities. All emergency callouts shall be paid on a 4-hour minimum.
- . In all cases, employees who work overtime shall receive overtime pay in accordance with State laws and regulations.

2150.40 Compensatory Time: An employee who works overtime may elect to take compensatory time in lieu of overtime pay at one and one-half (1 ½) hours per hour of overtime with the approval of the General Manager.

2150.50 Out of Classification Pay: Employees assigned to work in a higher classification on a temporary basis which exceeds seven or more continuous work days shall be paid out of classification pay. This amount shall be 15% of the employee's normal compensation not to exceed the rate of pay for the position temporarily being filled.

2150.60 Benefits: Employee benefits are established by the Board and governed as follows by Policy No. 2015 Employment Probationary Period and Acquiring of Benefits, and other specific benefits as defined below:

2150.61 Health Insurance Eligibility: The District's Health Plan provides coverage for medical, dental and vision coverage for a spouse or dependents at the option of the individual employee. The plan is fully paid by the District for regular employees working 30 or more hours per week. The District will pay one-half of the premiums for regular employees working 20-29 hours per week if the employee elects to pay the remainder.

2150.62 Group Life Insurance Eligibility: Regular employees working 30 or more hours per week are eligible to receive Group Life Insurance through the District's Group Life Insurance Policy. The Policy is fully paid by the District and provides a payout of one (1) times annual salary to all participating employees. For new hires coverage will begin on the first of the month following the date of hire.

2150.62-63 Retirement: All employees of the District are covered under the provisions of the United States Social Security Administration.

2150.63-64 Deferred Compensation: A voluntary deferred compensation plan is provided in accordance with Policy No. 2160.

2150.64-65 Uniforms; Uniforms consisting of polo shirts, caps, name badges, and jackets bearing the RCSD logo will be issued as needed for the performance of required duties at the discretion of the General Manager.

2150.65-66 Reimbursement of Expenses: Employees may be compensated for expenses incurred during the course of employment with the prior approval of the General Manager.

2150.66-67 Clothing Allowance: The Park Superintendent shall be reimbursed for one pair of work boots and four pair of work pants annually. The dollar amount for the boots and pants shall be reviewed by the General Manager in advance of the purchase.

Adopted: Resolution 95-3, March 8, 1995
Approved renumbering & format: October 8, 2002
Adopted: June 10, 2003
Amended: April 13, 2004
Amended: May 12, 2009

Amended: November 8, 2011

Rossmoor Community Services District

Policy

No. 2150

EMPLOYEE COMPENSATION AND BENEFITS

2150.10 Policy: To engage the services of employees, the Board finds that it is necessary to provide compensation in the form of competitive wages and employee benefits.

2150.20 Compensation: In order for the District to provide the various services provided for in the District's enabling legislation, it is necessary for the Board to employ qualified persons to carry out its mission.

2150.21 Salary and Positions of Employment: Shall be established by Resolution and/or the District Employee Salary Plan with the adoption of the annual Final Budget for the District or by other formal action of the Board. (See policy No. 2155).

2150.22 Payroll Schedule: All employees shall be paid by payroll check twice each month on the 15th and last day of the month. When such dates fall on a weekend or a holiday, employees will be paid on the last workday prior to the weekend or holiday.

2150.23 Time Sheet: Actual salary shall be based upon valid entries on the employee's Time Sheet, signed by the employee and approved by the supervisor and/or General Manager.

2150.30 Overtime: The payment of overtime shall be paid at one and one-half the employee's hourly rate and is governed as follows:

2150.31 Overtime Defined:

- . Time worked in excess of forty (40) hours in a work week.
- . Time worked in excess of eight (8) hours on a scheduled workday.
- . Time worked on a designated holiday.
- . Other than regular hours, any time worked by an employee in emergency repair or maintenance of District facilities. All emergency callouts shall be paid on a 4-hour minimum.
- . In all cases, employees who work overtime shall receive overtime pay in accordance with State laws and regulations.

2150.40 Compensatory Time: An employee who works overtime may elect to take compensatory time in lieu of overtime pay at one and one-half (1 ½) hours per hour of overtime with the approval of the General Manager.

2150.50 Out of Classification Pay: Employees assigned to work in a higher classification on a temporary basis which exceeds seven or more continuous workdays shall be paid out of classification pay. This amount shall be 15% of the employee's normal compensation not to exceed the rate of pay for the position temporarily being filled.

2150.60 Benefits: Employee benefits are established by the Board and governed as follows by Policy No. 2015 Employment Probationary Period and Acquiring of Benefits, and other specific benefits as defined below:

2150.61 Health Insurance Eligibility: The District's Health Plan provides coverage for medical, dental and vision coverage for a spouse or dependents at the option of the individual employee. The plan is fully paid by the District for regular employees working 30 or more hours per week. The District will pay one-half of the premiums for regular employees working 20-29 hours per week if the employee elects to pay the remainder.

2150.62 Group Life Insurance Eligibility: Regular employees working 30 or more hours per week are eligible to receive Group Life Insurance through the District's Group Life Insurance Policy. The Policy is fully paid by the District and provides a payout of one (1) times annual salary to all participating employees. For new hires coverage will begin on the first of the month following the date of hire.

2150.63 Retirement: All employees of the District are covered under the provisions of the United States Social Security Administration.

2150.64 Deferred Compensation: A voluntary deferred compensation plan is provided in accordance with Policy No. 2160.

2150.65 Uniforms: Uniforms consisting of polo shirts, caps, name badges, and jackets bearing the RCSD logo will be issued as needed for the performance of required duties at the discretion of the General Manager.

2150.66 Reimbursement of Expenses: Employees may be compensated for expenses incurred during the course of employment with the prior approval of the General Manager.

2150.67 Clothing Allowance: The Park Superintendent shall be reimbursed for one pair of work boots and four pair of work pants annually. The dollar amount for the boots and pants shall be reviewed by the General Manager in advance of the purchase.

Adopted: Resolution 95-3, March 8, 1995
Approved renumbering & format: October 8, 2002
Adopted: June 10, 2003
Amended: April 13, 2004
Amended: May 12, 2009
Amended: November 8, 2011

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-4

Date: May 12, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers
Financial Consultant Josh Byerrum

Subject: APPROVE THE SECOND READING OF REVISIONS TO POLICY NO. 3045
PRESERVATION OF DISTRICT FISCAL RESOURCES.

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors take the following action: approve the second reading of revised Policy No. 3045 regarding the Preservation of District Fiscal Resources.

BACKGROUND

At the direction of Budget Committee Members Shade and Remnet along with GM Landers, the District's Financial Consultant, Josh Byerrum, was asked to present the concept of creating a Capital Reserve Fund to the Board at its meeting on March 10, 2026, in preparation for development of the FY 2026-2027 RCSD Budget.

Mr. Byerrum gave a presentation to the Board about the importance of reserves to special districts, the types of reserves available, and how they can improve transparency to the public.

At its meeting on April 14, 2026, the RCSD Board of Directors approved the first reading of revised Policy No. 3045 regarding the Preservation of District Fiscal Resources.

DISCUSSION

Below are the key changes being proposed for Policy No. 3045:

1. 3045.12 Operating Fund Reserves: Beginning with FY 2026-2027, budgets will be formulated to include nine (9) months of operating expenses in reserves. Events prompting the use of operating fund reserves would be when cash flow is interrupted, such as property tax not being collected from April to December.

2. 3045.13 Capital Reserve is being redefined for the purpose of funding the repair and acquisition of existing and new capital assets. The reserve fund is established for capital items or projects with a cost of \$5,000 or more and a useful life of five years or greater. Target funding shall be maintained with a minimum balance equal to the estimated cost of all capital improvement projects approved by the Board through the regular budget process. The capital reserve will not exceed \$2,000,000 unless the Board has identified a specific capital project or projects requiring higher funding due to size, complexity, or public necessity, and formally approved such funding through Board action.

ATTACHMENTS

1. Rossmoor Community Services District Policy No. 3045 – Redline
2. Rossmoor Community Services District Policy No. 3045 – Clean

Rossmoor Community Services District

Policy

No. 3045

PRESERVATION OF DISTRICT FISCAL RESOURCES

3045.00 District Fiscal Resources: A critical element of financial stability is the maintenance of adequate reserve levels within District Funds and accounts.

3045.10 Fund Level Reserves: Each Fund within the District's Annual Budget and Fund of Accounts may have different reserve requirements.

3045.11 Debt Service Funds: Debt service Funds will have specific reserve requirements which are spelled out in the bond covenants creating the debt. Those required reserve levels may only be used as a safe guard for meeting debt service requirements for the retirement of the debt. Any amounts collected from the bond holders over and above the required reserve amount(s) may be used for any legal purpose of the District as determined by the trustee.

3045.12 Operating Fund Reserves: Operating fund reserves for Funds such as Fund 10 General Fund [JB1] require minimum reserve levels as set forth in General Accounting Standards Board (GASB) ~~for establishment]] of an adequate "Rainy Day Fund" to provide for essential services in cases where normal cash flows are interrupted.~~ The District's ~~Auditor contract accountant has~~ ——— determined that a sum ~~of equivalent to \$250,000-9 months of operating expenses was is~~ appropriate with the [TP2] District's Annual Operating Budget. ~~Events prompting the use of the Operating Fund Reserve would be when cash flow areis interrupted, such as property tax not being collected from April to December.~~

3045.13 Capital Reserve: ~~In addition, the Board has adopted a total emergency reserve amount of \$500,000 as called for in the RCSD Five-Year Fiscal Plan. Operating Funds such as Fund 40 Capital ——— Improvement Fund which have no dedicated revenue do not require a reserve level. The capital fund reserve is established for the purpose of funding the repair and acquisition of existing and new capital assets. The reserve fund is established for capital items or projects with a cost of \$5,000 or more and a useful ~~life~~ of five years or greater. Target funding shall be maintained with a minimum balance equal to the estimated cost of all capital improvement projects approved by the Board through the regular budget process. The capital reserve will not exceed \$2,000,000 unless the Board has identified a specific capital project or projects requiring higher funding due to size, complexity, or public necessity, and formally approved such funding through Board action.~~

3045.20 Pooled Cash: In order for the District to match monthly on-going expenses with fluctuating revenue, all of the District's idle funds are pooled for this purpose. Monies used for this purpose may include Fund 10 reserves, inter Fund transfers, one-time unanticipated revenue (wind falls) or cash on hand within any District account. Upon year-end reconciliation of District accounts, all monies used as pooled cash are restored to their appropriate accounts.

3045.30 Use of Unrestricted Reserve Funds: Use of reserves for unbudgeted expenses, other than for emergency purposes, **which would draw down reserves by more than \$5,000 for each occurrence with a maximum of \$25,000 in a fiscal year**, shall be reviewed and approved by the

Board through amendment of the Annual Budget by resolution and in accordance with the RCSD Five-Year Fiscal Plan. In no event, other than an emergency situation, will such expenditures be authorized which would affect the ~~“Rainy Day”~~ minimum levels established in Section 3045.12 or Section 3045.13 of this policy.

3045.40 Fund Transfers: Transfer of monies from other Funds to the Fund 10 General Fund requires Board approval by Resolution as set forth in Policy No. 3021 Budgetary Control. Such transfers which are not specifically identified for funding unbudgeted expenses approved by the Board shall be accounted for as additional reserves, not operating budget revenue.

3045.50 Unanticipated Revenue: Use of unanticipated revenue (wind falls) shall not be used for any purpose which would result in an on-going expense without a review and approval by the Board within the scope and context of the RCSD Five-Year Fiscal Plan. A wind fall is defined as unanticipated, unbudgeted, one-time revenue from a non-traditional source such as a grant or donation. Fluctuations in normal revenue sources such, as property and assessment taxes are not considered a windfall and may be used for expenditures during the course of normal District business.

3045.60 RCSD Five-Year Fiscal Plan: The Plan shall be updated annually by the General Manager after adoption of the Annual Audit by the Board and prior to the development of the Mid-Year Budget Adjustment and the Preliminary Annual Budget which shall be presented to the Budget Committee and the Board as a part of the Mid-Year Budget adjustment and the Preliminary Annual Budget review process.

Adopted: February 14, 2017

Rossmoor Community Services District

Policy

No. 3045

PRESERVATION OF DISTRICT FISCAL RESOURCES

3045.00 District Fiscal Resources: A critical element of financial stability is the maintenance of adequate reserve levels within District Funds and accounts.

3045.10 Fund Level Reserves: Each Fund within the District's Annual Budget and Fund of Accounts may have different reserve requirements.

3045.11 Debt Service Funds: Debt service Funds will have specific reserve requirements which are spelled out in the bond covenants creating the debt. Those required reserve levels may only be used as a safeguard for meeting debt service requirements for the retirement of the debt. Any amounts collected from the bond holders over and above the required reserve amount(s) may be used for any legal purpose of the District as determined by the trustee.

3045.12 Operating Fund Reserves: Operating fund reserves for Funds such as Fund 10 General Fund require minimum reserve levels as set forth in General Accounting Standards Board (GASB) to provide for essential services in cases where normal cash flows are interrupted. The District's accountant has determined that a sum equivalent to 9 months of operating expenses is appropriate with the District's Annual Operating Budget. Events prompting the use of the Operating Fund Reserve would be when cash flow is interrupted, such as property tax not being collected from April to December.

3045.13 Capital Reserve: The capital fund reserve is established for the purpose of funding the repair and acquisition of existing and new capital assets. The reserve fund is established for capital items or projects with a cost of \$5,000 or more and a useful life of five years or greater. Target funding shall be maintained with a minimum balance equal to the estimated cost of all capital improvement projects approved by the Board through the regular budget process. The capital reserve will not exceed \$2,000,000 unless the Board has identified a specific capital project or projects requiring higher funding due to size, complexity, or public necessity, and formally approved such funding through Board action.

3045.20 Pooled Cash: In order for the District to match monthly on-going expenses with fluctuating revenue, all of the District's idle funds are pooled for this purpose. Monies used for this purpose may include Fund 10 reserves, inter Fund transfers, one-time unanticipated revenue (wind falls) or cash on hand within any District account. Upon year-end reconciliation of District accounts, all monies used as pooled cash are restored to their appropriate accounts.

3045.30 Use of Unrestricted Reserve Funds: Use of reserves for unbudgeted expenses, other than for emergency purposes, **which would draw down reserves by more than \$5,000 for each occurrence with a maximum of \$25,000 in a fiscal year**, shall be reviewed and approved by the Board through amendment of the Annual Budget by resolution and in accordance with the RCSD Five-Year Fiscal Plan. In no event, other than an emergency situation, will such expenditures be authorized which would affect the minimum levels established in Section 3045.12 or Section 3045.13 of this policy.

3045.40 Fund Transfers: Transfer of monies from other Funds to the Fund 10 General Fund requires Board approval by Resolution as set forth in Policy No. 3021 Budgetary Control. Such transfers which are not specifically identified for funding unbudgeted expenses approved by the Board shall be accounted for as additional reserves, not operating budget revenue.

3045.50 Unanticipated Revenue: Use of unanticipated revenue (wind falls) shall not be used for any purpose which would result in an on-going expense without a review and approval by the Board within the scope and context of the RCSD Five-Year Fiscal Plan. A wind fall is defined as unanticipated, unbudgeted, one-time revenue from a non-traditional source such as a grant or donation. Fluctuations in normal revenue sources such, as property and assessment taxes are not considered a windfall and may be used for expenditures during the course of normal District business.

3045.60 RCSD Five-Year Fiscal Plan: The Plan shall be updated annually by the General Manager after adoption of the Annual Audit by the Board and prior to the development of the Mid-Year Budget Adjustment and the Preliminary Annual Budget which shall be presented to the Budget Committee and the Board as a part of the Mid-Year Budget adjustment and the Preliminary Annual Budget review process.

Adopted: February 14, 2017

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-5

Date: May 12, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers

Subject: APPROVE SECOND READING OF NEW POLICY NUMBER 3092-VEHICLE MAINTENANCE AND REPAIR SERVICES.

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors review and approve a new vehicle maintenance and repair services policy authorizing the use of qualified independent repair facilities for District-owned vehicles when manufacturer warranties have expired.

BACKGROUND

Staff were asked to provide the Board with a summary of expenditures for our three vehicles, which we have done. It was evident that the District's current practice has been to utilize authorized dealerships for vehicle maintenance and repair services. All three District vehicles are now beyond their manufacturer warranties. There is no legal requirement to continue using dealership service providers once warranty coverage has expired. Dealer labor rates and parts pricing are generally higher than those of qualified independent repair facilities. As the District's vehicles age and require repairs, staff have evaluated options to ensure maintenance services are delivered in a cost-effective and operationally efficient manner.

The proposed policy establishes clear guidelines for selecting licensed and insured repair facilities while maintaining compliance with the District's purchasing policy and applicable California requirements. At its regular meeting on April 14, 2026, the Board approved the First Reading of Policy Number 3092 as presented.

DISCUSSION

The proposed vehicle maintenance and repair services policy provides clear direction for staff and enhances fiscal responsibility by:

- Authorizing the use of properly licensed independent repair facilities.
- Requiring vendors to maintain appropriate insurance and provide written estimates and invoices.

- Ensuring compliance with purchasing thresholds and Board approval requirements.
- Allowing continued use of dealerships when specialized diagnostics, recall work, or proprietary services are necessary.
- Establishing documentation and record-keeping standards for fleet management.

This approach provides flexibility while maintaining appropriate fiscal controls and operational safeguards.

FISCAL IMPACT

Adoption of the vehicle maintenance and repair services policy is expected to reduce vehicle maintenance costs over time by allowing competitive pricing and lower labor rates. No immediate budget adjustment is required. Future repair expenditures will continue to be reviewed in accordance with the District's adopted budget and purchasing policy.

ATTACHMENTS

1. Proposed New Policy No. 3092 – Vehicle Maintenance and Repair Services

Rossmoor Community Services District

Policy

DRAFT

No. 3092

VEHICLE MAINTENANCE AND REPAIR SERVICES

3092.00 Purpose: The purpose of this policy is to establish guidelines for the maintenance and repair of District-owned vehicles in a manner that ensures safety, cost-effectiveness, operational reliability, and compliance with applicable procurement laws and District purchasing policies.

3092.10 Scope: This policy applies to all District-owned vehicles requiring maintenance or repair services.

3092.20 Policy Statement: Once manufacturer warranties have expired, the District is not required to use authorized dealerships for vehicle repairs. The District may utilize qualified independent repair facilities when doing so is in the District's best operational and financial interest.

3092.30 Repair Facility Selection:

3092.31 General Criteria Repair facilities must:

- Be properly licensed by the California Bureau of Automotive Repair (BAR).
- Maintain appropriate business licensing.
- Carry general liability and workers' compensation insurance.
- Provide estimates prior to performing work.
- Provide itemized invoices upon completion of repairs.

3092.32 Cost Considerations The District may select a repair facility based on:

- Competitive pricing.
- Demonstrated experience with fleet or commercial vehicles.
- Timeliness and reliability of service.
- Proximity to District facilities.
- Availability of warranties on parts and labor.

3092.40 Use of Dealerships: The District may continue to use authorized dealerships when:

- Repairs involve manufacturer recalls.
- Specialized diagnostic equipment or proprietary software updates are required.
- The service is determined to be in the District's best interest due to complexity or risk.
- The cost of the service is comparable to that of other repair facilities.

3092.50 Emergency Repairs: In the event of emergency repairs necessary to maintain safe operations or prevent further vehicle damage, the General Manager may authorize immediate repairs consistent with the emergency purchasing authority pursuant to the Policy No. 2000.160.

3092.60 Documentation and Recordkeeping: All vehicle maintenance and repairs must be:

- Documented with written estimates and invoices.
- Recorded in the District's fleet maintenance log.
- Reviewed periodically to evaluate vehicle cost-effectiveness and replacement planning.

3092.70 Review and Replacement Planning: The District shall periodically review maintenance costs relative to vehicle age and replacement value to determine whether continued repair is fiscally responsible.

Adopted: xx,xx, 2026

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-6

Date: May 12, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers

Subject: DISCUSSION AND POSSIBLE ACTION RE: AUTHORIZATION THE CO-SPONSOR THE LOS ALAMITOS AREA CHAMBER OF COMMERCE 2026 HEROES APPRECIATION LUNCHEON AND FEE WAIVER REQUEST

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors authorize RCSD to be a Co-Sponsor for the Los Alamitos Area Chamber of Commerce (Chamber) 2026 Heroes Appreciation Luncheon on September 17, 2026, and waive the fee for the use of the Rush Auditorium for this event, including resident rate, processing fee and attendant fee.

BACKGROUND

The Los Alamitos Chamber annually holds a Heroes' Appreciation Luncheon to honor individuals selected by entities that are first responders for the greater area, including the Orange County Fire Department, the California Highway Patrol (CHP), the Sheriff's Office, the Joint Forces Training Base, and this year for the first time the Flightline/Control Tower crew. They also honor the Navy and UCI Los Alamitos. One of the unique features of the event is that the individuals to be honored are selected by their superiors, not by the Chamber.

The Chamber is asking RCSD to waive the fee for the use of the Rush Park Auditorium. As a Co-Sponsor, the RCSD logo is included in the event's marketing material and on the welcome banner hung in the Auditorium. In addition, RCSD will be given 6 seats along with the opportunity to welcome everyone at the beginning of the event and to present certificates to the honorees. RCSD has been a Co-Sponsor of this event previously and has also been a Blue Sponsor.

Section 6013.40 of RCSD's Policy Handbook, entitled District Contribution to Jointly Sponsored Program Activities, provides as follows: "At the Board's discretion, the established cost (see Policy No. 6015 Establishment of Fees and Charges for use of District Parks, Buildings and Facilities) for the use of District facilities to the program's partner may be waived or reduced

depending on the benefit of the program to the District. Recognizing the importance of recognizing heroes in the organizations that serve the RCSD and greater area, we are recommending a waiver of the fee for the use of the Rush Park Auditorium for this event.

FISCAL IMPACT

RCSD is being asked to waive the \$550.00 fee for the use of the Auditorium for this event which includes the resident rate, processing fee and attendant fee. In return the Los Alamitos Chamber is graciously offering 6 tickets to the event valued at \$330.00 and logo placement in their marketing materials.

ATTACHMENTS

1. Fee Waiver Request

LOS ALAMITOS AREA CHAMBER OF COMMERCE



Ms. Sharon Landers
General Manager
Rossmoor Community Services District
3001 Blume Dr., Rossmoor

April 20, 2026

Dear Ms. Landers,

The Los Alamitos Area Chamber of Commerce is hosting our 7th Annual Heroes Appreciation Luncheon on Thursday, September 17th to be held at the Rush Park Auditorium. The event takes place from 11:15 am-1:15 pm.

At this luncheon we honor our local first responders from the CHP, Fire Dept., Los Al PD, Sheriff's Dept., UCI- Health, Navy, and 4 Military divisions at JFTB. It's our privilege to support our local Heroes and provide a complimentary lunch to all Military & First Responders who attend in uniform.

This event is usually sold out each year! One honoree from each division is selected by their superior to be honored and will receive a beautiful crystal award, certificates from RCSD, The City of Los Al, City of SB, and our local elected officials/ or reps. They will also be featured in our full color program and powerpoint presentation.

The Chamber is requesting the venue fees be waived for this event. We are offering to give the RCSD Board 6 event tickets. We have over 250 attendees at this event so it also gives Rush Park and the Rossmoor Community nice exposure.

Thank you for your time and consideration.

Sincerely,

A handwritten signature in black ink that reads "Richie Barnes".

Richie Barnes

Chairman of the Board

Los Alamitos Area Chamber of Commerce

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-7

Date: May 12, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers

Subject: DISCUSSION AND POSSIBLE ACTION RE: CONTRACTOR SELECTION FOR SWING SET MAINTENANCE PROJECT AT RUSH PARK.

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors discuss the Rush Park Swing Maintenance Project and direct the General Manager accordingly.

After the Board rejected the bid received for the PIP and Swing Upgrade and Maintenance Project at Rush Park at its meeting on April 14, 2026, the option that the General Manager is pursuing is to separate the two projects and advance the Swing Maintenance Project first while Interwest, our professional engineer, continues to evaluate the PIP replacement project.

For your consideration we have received two proposals on the scope of work for the Swing Maintenance Project.

BACKGROUND

In March 2026, an invitation to bid on the Rush Park PIP and Swing Update and Maintenance Project was publicized with a mandatory bid walk scheduled for March 20, 2026 and a due date of March 31, 2026 at noon. Three contractors attended the required bid walk on March 20, 2026. Only one bid was submitted by the deadline of March 31, 2026, for \$93,252.70, which was opened on March 31, 2026. The Board rejected the bid at its meeting on April 14, 2026.

DISCUSSION

The Poured-In-Place project is not expected to be re-bid until FY 2026-2027. Staff has worked with its professional engineer to obtain proposals for the refurbishment of the swing structure this fiscal year.

FISCAL IMPACT

The funds for the swing structure refurbishment are in this year's fiscal budget. The Poured-In-Place project will be covered by capital reserve funds.

ATTACHMENTS

1. Two proposals for refurbishment of the swing structure.



PROPOSAL

Elegant Construction inc. | 15375 Barranca Parkway Suite J-103 | Irvine, CA 92618

949-444-5161

info@elegantcon.com | bidding@elegantcon.com

To:

Name: Tyrone Chesanek
Company Name: Interwest
Contact info:: 949-285-5529
Project Name:: Rossmoor swing painting
Project Address: Rossmoor park

Date: 05/8/2026

Item	Description	Price
1	Paint System for Metal Structure	
1.1	A. Surface Preparation: Clean thoroughly, remove loose rust/flaking paint, and spot-prime bare metal with a rust-inhibitive primer.	
1.2	B. Application: Use brush/roller for most jobs and spray for larger areas. Work must be performed in mild weather (40–90°F, low humidity) to avoid issues.	
1.3	C. Primer: Waterborne zinc-rich or acrylic primer (e.g., Sherwin-Williams Pro-Cryl primer or equivalent) at 3–4 mils DFT.	
1.4	D. Topcoat: Two coats of Waterborne Acrylic Enamels / Acrylic Urethanes (e.g., Sherwin-Williams Sher-Cryl topcoat) at total 5–6 mils DFT.	
1.5	E. Color: Match existing or owner-approved (e.g., Black, Green, or Safety Yellow accents).	
1.6	F. Properties: Non-toxic (no lead or chromates)	
2.1	Remove and dispose of existing swing seats, chains, hangers, and hardware.	

2.2	Install new commercial-grade swing components. Contractor to verify the new swings are completable with the existing swing structure.	
2.3	Replace existing bolts on the swing structure within stainless steel kind bolts.	
2.4	Install new, compliant warning and informational labels on all swing elements.	
3.1	Swings (Commercial Grade) Use swing hanger, see attached	
3.2	MIRACLE RECREATION BELT SWING SEAT (QTY 2)	
3.3	MIRACLE RECREATION 360° BUCKET TOT SEAT (QTY 1)	
3.4	MIRACLE RECREATION ADAPTIVE SWING SEAT (QTY 1)	
Total price		\$14,300.00

Prevailing Wages included

Notes & Exclotions:

Any Item Not Mentioned above is Excluded

Special Permits, Calculations, Shop Drawings, are Excluded

If you have any questions about this invoice, please contactEmail: bidning@elegantcon.com Tel: 949-444-5161

Sign Here to Accept Quote:

Authorized Rep _____

Estimate

Date	Estimate #
5/5/2026	573

Name / Address
ROSSMOOR COMMUNITY SERVICES DISTRICT 3001 Blume Drive Rossmoor, CA 90720

			Project
Description	Qty	Cost	Total
Perform Work listed below:		14,200.00	14,200.00
2.01 Summary of Work			
A. Swing structure manufacturer is Miracle Recreation, contractor to verify the compatibility between the new swings with the existing structure.			
B. Remove and dispose of existing swing seats, chains, hangers, and hardware.			
C. Install new commercial-grade swing components. Contractor to verify the new swings are compatible with the existing swing structure.			
D. Replace existing bolts on the swing structure within stainless steel kind bolts.			
E. Abrasive blast or mechanically prepare and repaint entire swing structure (beams, legs, cross members).			
F. Install new, compliant warning and informational labels on all swing elements.			
G. Coordinate with site surfacing to maintain use zones and impact attenuation.			
		Total	

Customer Signature

Estimate

Date	Estimate #
5/5/2026	573

Name / Address
ROSSMOOR COMMUNITY SERVICES DISTRICT 3001 Blume Drive Rossmoor, CA 90720

Project

Description	Qty	Cost	Total
<p>2.01 Swings (Commercial Grade) Use swing hanger, see attached</p> <p>A. MIRACLE RECREATION BELT SWING SEAT (QTY 2)</p> <p>B. MIRACLE RECREATION 360° BUCKET TOT SEAT (QTY 1)</p> <p>C. MIRACLE RECREATION ADAPTIVE SWING SEAT (QTY 1)</p> <p>2.02 Paint System for Metal Structure</p> <p>A. Surface Preparation: Clean thoroughly, remove loose rust/flaking paint, spot-prime bare metal with a rust-inhibitive primer.</p> <p>B. Application: Brush/roller for most jobs; spray for larger areas. Work in mild weather (40–90°F, low humidity) to avoid issues.</p> <p>C. Primer: Waterborne zinc-rich or acrylic primer (e.g., Sherwin-Williams ProCryl primer or equivalent) at 3–4 mils DFT.</p>			
		Total	

Customer Signature

Estimate

Date	Estimate #
5/5/2026	573

Name / Address
ROSSMOOR COMMUNITY SERVICES DISTRICT 3001 Blume Drive Rossmoor, CA 90720

Project

Description	Qty	Cost	Total
D. Topcoat: Two coats of Waterborne Acrylic Enamels / Acrylic Urethanes (eq. Sherwin-Williams SherCryl topcoat) at total 5–6 mils DFT. E. Color: Match existing or owner-approved (e.g., Black, Green, or Safety Yellow accents). F. Properties: Non-toxic (no lead, chromates)			
		Total	\$14,200.00

Customer Signature _____

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-8

Date: May 12, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers

Subject: DISCUSSION AND POSSIBLE DIRECTION RE: CALIFORNIA JOINT POWERS INSURANCE AUTHORITY REQUEST FOR LETTER OF SUPPORT

RECOMMENDATION

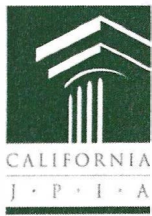
It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors authorize the Board President Jo Shade and General Manager Sharon Landers to send a letter on behalf of RCSD to the California JPIA to support local government liability reform through their newly formed Coalition to Protect Community Services.

INFORMATION

The District has received a request from Alex Smith, CEO of the California JPIA, asking for support of their legislative advocacy effort the Coalition to Protect Community Services to advance balanced, commonsense policy solutions to the challenges facing the liability environment. Rising liability costs are directly impacting local budgets and essential community services. In recent years costs have risen sharply due to higher claim severity, more complex litigation landscape, and broader systemic factors affecting Authority members and public agencies throughout the state.

ATTACHMENTS

1. Memorandum from California JPIA requesting support
2. Sample Letter to the California JPIA Board of Directors



MEMORANDUM

To: California local government agencies
From: Margaret Finlay, President, California Joint Powers Insurance Authority
Date: April 30, 2026

RE: Sample Letter of Support – Action Requested

As local governments across California face a growing public entity liability crisis that diverts taxpayer dollars from the essential services our residents rely on, the California JPIA is working on a proactive legislative approach to resolve these issues.

To support our advocacy, we are forming the Coalition to Protect Community Services to advance balanced, commonsense policy solutions to this crisis. **We are seeking your support for this coalition as we begin this effort and request a letter of support from your jurisdiction for our new Coalition.**

Attached please find a Sample Letter of Support describing the Coalition’s principles.

Your jurisdiction’s support will help build the foundation of this Coalition and demonstrate to statewide local government associations and the Legislature that California’s cities and special districts are united on these issues.

Instructions

- 1. Review the attached materials.** The sample letter outlines the Coalition’s principles and the policy concepts we are advancing. **No specific bill is currently pending**, but we have a unique opportunity to enact our reforms through a broader public liability reform that the Legislature is considering.
- 2. Customize the letter on your jurisdiction’s letterhead.** Replace the bracketed placeholders ([City/District], [NAME], [TITLE], [DATE], etc.) with your information. Edit the language as needed to reflect your jurisdiction’s voice.
- 3. Sign and return.** Email a signed PDF of the letter to Tim@BryantGA.com. Please return signed letters by June 1st if possible, but we will continue to accept these letters through the next few months.

What Happens Next

Letters will be held by the Coalition and used to demonstrate local government support as we engage with statewide associations and policymakers. Your jurisdiction will be notified before any letter is shared publicly.

Questions? Please contact Tim Townsend on our lobbying team at Tim@BryantGA.com.



ROSSMOOR COMMUNITY SERVICES DISTRICT
 3001 BLUME DRIVE, ROSSMOOR, CA 90720 / (562) 430-3707 / FAX (562) 431-3710

May 12, 2026

California Joint Powers Insurance Authority
 8081 Moody Street
 La Palma, CA 90623

RE: Coalition to Protect Community Services – Statement of Support

Dear California Joint Powers Insurance Authority Board of Directors:

On behalf of the Rossmoor Community Services District, I write to express our strong support for the Coalition to Protect Community Services and the principles it is advancing to ensure that local taxpayer dollars remain available for the essential services our residents rely on.

We encourage our representatives in the Legislature to work with the Coalition to advance policy solutions that address the growing local government liability crisis in a fair, balanced, and fiscally responsible way.

Like local governments across California, we are facing a growing liability exposure in the everyday context of our operations, claims arising from public roadways, public property, and routine government services. The connection between liability costs and service delivery is direct and consequential, as liability expenses consume a growing share of local agency budgets, funding available for parks, libraries, senior centers, youth programs, education, public safety, health and social services, and infrastructure maintenance is reduced. These are not abstract budget line items: they are services that define the quality of life in the communities we serve.

Statewide, large liability claims against local agencies in these contexts have increased sharply, and insurance premiums paid by local governments have more than tripled in less than a decade, threatening the limited taxpayer dollars available to fund community services.

According to an analysis of claims data from 1,979 local government agencies conducted by the California Association of Joint Powers Authorities, large liability claims exceeding \$1 million increased by 67% between 2015 and 2022. Insurance premiums paid by local government agencies have also increased from \$115 million in 2016 to \$541 million in 2025—an increase of 370%. These rising costs are squeezing budgets that should be funding police and fire protection, road maintenance, parks, public health, libraries, and services for youth and seniors.

Individuals who sustain legitimate injuries resulting from local government negligence deserve fair compensation for medical expenses, lost wages, pain and suffering, and other actual damages. We are fully committed to meeting that obligation. However, commonsense reforms are needed to ensure that compensation reflects true harm and proportionate responsibility—which serves the interests of both injured parties and the communities that depend on public agencies for essential services.

As you and your colleagues work to address this issue, we respectfully encourage you to consider the following principles, which the Coalition to Protect Community Services views as fundamental to any sustainable solution:

Fairness

All parties responsible for harm should bear their fair share of the cost. Local agencies should pay for their actual share of fault, not for the conduct of drunk drivers, uninsured motorists, careless contractors, or criminal actors who bear primary responsibility. A fair system ensures that responsibility follows conduct and that no single party is forced to subsidize the harm caused by others simply because of its ability to pay.

Accountability

Local governments must remain fully responsible for their own negligence. Sound policy solutions should preserve that accountability, not cap damages, not create blanket immunity, and not prevent injured parties from recovering the proportionate share attributable to a local agency. Public agencies should be answerable for the services they provide and the decisions they make.

Stewardship of Taxpayer Dollars

Public funds are a public trust. Every dollar spent subsidizing the conduct of others is a dollar taken from the services our residents depend on. Policy solutions should protect taxpayer dollars for their intended public purposes and should prevent local agencies from being used as a backstop for the liabilities of others.

Proportionality

Plaintiffs should recover from the parties actually responsible, in proportion to each party's share of fault, not based on which defendant happens to have the deepest pocket. A proportionate system produces fair outcomes for injured parties and for the communities that share the cost of every judgment against a public agency.

Long-Term Solutions

California needs durable, forward-looking solutions to protect the long-term sustainability of local government services. The current trajectory of claim costs and insurance premiums for routine government operations is not sustainable, and piecemeal responses will not be enough. We need thoughtful, balanced reforms that address the structural problems driving this crisis and that can stand the test of time.

We stand ready to support the Coalition and build the kind of sustainable local government liability system our residents deserve.

Thank you for your consideration. Please do not hesitate to contact Sharon Landers, General Manager at (562) 430-3707 or slanders@rossmoor-csd.org if we can provide additional information.

Sincerely,

Jo Shade
Board President
Rossmoor Community Services District

Sharon Landers
General Manager
Rossmoor Community Services District

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H

Date: May 12, 2026
To: Honorable Board of Directors
From: General Manager Sharon Landers
Subject: GENERAL MANAGER ITEMS

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this report.

INFORMATION

Below is a brief overview of recent achievements, future projects, and upcoming programs:

- 4/29/2026 - attended Special District Roundtable with Congressman Derick Tran's District Director Cody Mendoza organized by CSDA.
- 4/30/2026 - Carolyn and I met with OC LAFCO Executive Director Luis Tapia to discuss its upcoming Municipal Service Review that will include RCSD. The District's last full MSR was in 2005. A final report is expected to be submitted as a receive and file to the LAFCO Commission in March 2027. The District will have an opportunity to review the report and provide comments before the report is submitted.
- The District received final Prop 68 reimbursement.
- Staff is working on scheduling our 2nd Public Forum in August. The following agencies have currently committed:

OC Health Services
OC Office of Aging
OC Public Libraries
OC Vector Control
OC Animal Care
OC Fire Authority
OC Sherrif's Department
California Highway Patrol

- Macbeth performance by Shakespeare By The Sea is confirmed for Thurs, July 2 at dusk. Both RCSD and RHA are making contributions.

- 5/5/2026 - Agreement signed with Alliance Building Solutions to have them analyze potential energy savings from capital projects.
- 5/8/2026 – Notified that RCSD was not selected for the Land Water Conservation Fund grant for our Rossmoor Park playground equipment replacement project that the District applied for in August 2025. We received letters of support for our application from Representative Derek Tran, Senator Tony Strickland, Assemblyman Tri Ta, Supervisor Janet Nguyen and RHA. We are grateful for this outpouring of support and will continue to seek other grants.
- 5/11/2026 - Scheduled to attend CJPIA Managers Lunch Meeting.

ATTACHMENTS

None