AGENDA

ROSSMOOR COMMUNITY SERVICES DISTRICT

BUDGET COMMITTEE MEETING

RUSH PARK
Auditorium
3021 Blume Drive
Rossmoor, California 90720

Tuesday, July 28, 2026
7:30 p.m. (if necessary)

A. ORGANIZATION

1. CALL TO ORDER: 7:30 p.m.
2. ROLL CALL: Directors Shade and Director TBD
3. PLEDGE OF ALLEGIANCE

B. PUBLIC FORUM

Any person may address the members of the Budget Committee at this time upon any subject within the jurisdiction of the Budget Committee of the Rossmoor Community Services District. Speakers are limited to three (3) minutes per item with nine (9) minutes cumulative for the entire meeting.

C. REGULAR CALENDAR

1. DISCUSSION WITH THE GENERAL MANAGER AND DISTRICT FINANCIAL CONSULTANT REGARDING FY 2026-2027 PROPOSED FINAL BUDGET

D. ADJOURNMENT

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the July 28, 2026, 7:30 p.m. Budget Committee of the Board of Directors of the Rossmoor Community Services District was posted at least 24 hours prior to the time of the meeting.

ATTEST:

SHARON LANDERS
General Manager

Date 7/24/26

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-1

Date: July 28, 2026

To: Budget Committee Members

From: General Manager Sharon Landers
Financial Consultant Joshua Byerrum

Subject: FISCAL YEAR 2026-2027 PROPOSED FINAL BUDGET FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT

RECOMMENDATION

Receive and file the Fiscal Year 2026-2027 Proposed Final Budget report, conduct a study session to review key financial details, and provide direction to staff regarding the final adoption document.

BACKGROUND

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 General Manager and Financial Consultant presented the preliminary budget and answered questions the Committee had about the budget document. After discussion, the Budget Committee recommended that the preliminary budget be presented to the RCSD Board with recommended salary adjustments, step increases, conversion of a 29-hour part-time staff position to full-time and a 3% cost of living adjustment. At the April 14, 2026 Board meeting, it was requested that a Special Meeting of the Board be scheduled to discuss several items in more depth. A Special Meeting of the Board was held on April 28, 2026 where the Board of Directors approved the salary adjustments, step increases and conversion of the staff position to full time effective July 1, 2026 by a vote of 5-0.

The Fiscal Year 2026-2027 Preliminary Budget was presented to the Board of Directors at its regular meeting on May 12, 2026. At that meeting, the Board reviewed the FY 2025-2026 Estimate to Close and the FY 2026-2027 Preliminary Budget and adopted Resolution No. 26-05-12-01 approving the annual appropriations limit for fiscal year 2026-2027. All items were approved by a vote of 5-0.

The first public hearing on the proposed final budget for fiscal year 2026-2027 was held on June 9, 2026, and approved by the Board with a 5-0 vote. A second public hearing to approve the proposed final FY 2026-2027 budget was held on July 14, 2026, but did not have sufficient votes to adopt it. Following that hearing, direction was given to return the budget to the Budget Committee for further review. A third public hearing will be held on the Final Budget at the Board's August Board meeting.

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 Board of Directors at a future meeting. The Estimate to Close Budget is considered sufficiently accurate for adoption of the FY 2026-2027 Final Budget.

Upon the Board of Directors approval of the FY 2026- 2027 Proposed Final Budget at its August Board meeting, the Board of Directors will be asked to adopt the Annual Budget Revenues and Expenditures Total Amounts by resolution.

ATTACHMENTS

1. FY 2026-2027 Proposed Final Budget
2. FY 2026-2027 Budget Explanations
3. Policy No. 3020 Budget Preparation, Adoption and Revision
4. Draft Resolution No. 26-08-11-01

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

			2025-2026							
	FY 23-24 Actual	FY 24-25 Actual	Original Budget	Amended Budget	12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
Revenues:										
Property taxes	$ 1,300,935	$ 1,361,101	$ 1,390,900	$ 1,412,100	$ 1,414,600	$ 1,464,200	$ 1,515,500	$ 1,568,400	$ 1,623,400	$ 1,680,100
Street light assessments	454,142	476,211	486,500	495,300	495,300	512,600	530,500	549,100	568,300	588,200
Interest on investments	82,043	79,094	30,000	30,000	37,000	35,000	35,000	35,000	35,000	35,000
From Other Governmental Agencies	118,282	79,254	85,430	149,430	149,430	88,000	90,600	93,300	96,100	99,000
Permit and Rental Fees	211,869	278,049	237,500	258,700	306,200	311,700	327,000	343,000	359,900	377,600
Miscellaneous	49,201	70,661	35,000	35,000	65,000	35,000	35,000	35,000	35,000	35,000
Total Revenues	2,216,472	2,344,371	2,265,330	2,380,530	2,467,530	2,446,500	2,533,600	2,623,800	2,717,700	2,814,900
Expenditures:										
Administrative	1,155,754	1,288,347	1,388,290	1,425,800	1,434,956	1,451,100	1,506,500	1,601,300	1,632,200	1,699,700
Recreation	75,376	98,899	90,000	90,000	87,000	87,500	90,100	92,800	95,600	98,500
Rossmoor Park	178,128	184,294	129,080	195,440	195,440	161,990	168,610	175,710	183,010	190,610
Montecito Center	12,842	15,592	29,310	17,510	17,510	28,200	29,230	30,230	31,230	32,230
Rush Park	170,823	114,729	173,660	203,750	203,750	152,970	159,370	166,070	173,100	180,550
Street Lighting	118,607	122,799	124,400	124,400	124,400	128,100	131,900	135,900	140,000	144,200
Street Sweeping	84,996	79,254	85,430	85,430	85,430	88,000	90,600	93,300	96,100	99,000
Parkway Tree	179,477	189,874	200,490	200,490	200,490	206,530	212,800	219,200	225,800	232,700
Mini-Parks and Median	14,631	19,789	16,140	20,000	20,000	20,940	21,990	23,040	24,190	25,340
Capital projects - Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt services - Principals	-	-	-	-	-	-	-	-	-	-
Debt services - Interest	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,990,634	2,113,579	2,236,800	2,362,820	2,368,976	2,325,330	2,411,100	2,537,550	2,601,230	2,702,830
Change In Fund Balance*	225,838	230,791	28,530	17,710	98,554	121,170	122,500	86,250	116,470	112,070
Fund Balance:										
Beginning of Period	1,935,281	1,935,281	2,166,072	2,166,072	2,166,072	2,264,626	2,269,796	2,392,296	2,478,546	2,595,016
Change in Operation Fund Balance						121,170	122,500	86,250	116,470	112,070
Grant/Financing								-		
Capital Expenses						(116,000)	-	-	-	-
End of Period	$ 2,161,119	$ 2,166,072	$ 2,194,602	$ 2,183,782	$ 2,264,626	$ 2,269,796	$ 2,392,296	$ 2,478,546	$ 2,595,016	$ 2,707,086

ATTACHMENT 1

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 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
Property Taxes											
10.3001	Current secured property tax	$ 1,197,379	$ 1,250,281	$ 1,282,700	$ 1,300,300	$ 1,302,800	$ 1,348,400	$ 1,395,600	$ 1,444,400	$ 1,495,000	$ 1,547,300
10.3002	Current unsecured property tax	36,554	41,208	39,300	42,900	42,900	44,400	46,000	47,600	49,300	51,000
10.3003	Prior secured property tax	8,218	9,448	8,200	8,200	8,200	8,500	8,800	9,100	9,400	9,700
10.3004	Prior unsecured property tax	525	529	500	500	500	500	500	500	500	500
10.3005	Delinquent property taxes	2,333	2,248	2,500	2,500	2,500	2,600	2,700	2,800	2,900	3,000
10.3006	Current supplemental assessment	30,026	31,087	30,300	30,300	30,300	31,400	32,500	33,600	34,800	36,000
10.3007	Prior supplemental assessment	2,085	1,562	2,300	2,300	2,300	2,400	2,500	2,600	2,700	2,800
10.3008	Public utility	18,869	19,825	19,900	19,900	19,900	20,600	21,300	22,000	22,800	23,600
10.3009	State-Homeowners Prop. Tax Relief	4,948	4,912	5,200	5,200	5,200	5,400	5,600	5,800	6,000	6,200
Total property taxes		1,300,935	1,361,101	1,390,900	1,412,100	1,414,600	1,464,200	1,515,500	1,568,400	1,623,400	1,680,100
Street Light Assessment											
10.3101	Street light assessment	454,142	476,211	486,500	495,300	495,300	512,600	530,500	549,100	568,300	588,200
Interest on investments											
10.3201	Interest	82,043	79,094	30,000	30,000	37,000	35,000	35,000	35,000	35,000	35,000
From Other Governmental Agencies											
10.3301	Prop 68 Grant Funding	39,824	-	-	64,000	64,000	-	-	-	-	-
10.3304	County-Street Sweep Reimbursement	78,458	79,254	85,430	85,430	85,430	88,000	90,600	93,300	96,100	99,000
Total other governmental agencies		118,282	79,254	85,430	149,430	149,430	88,000	90,600	93,300	96,100	99,000
Permit and Rental Fees											
10.3401	Tennis Court Reservations	18,391	23,600	22,100	22,100	22,100	23,200	24,400	25,600	26,900	28,200
10.3402	Tennis Instructor Private Lessons	18,949	21,495	18,900	18,900	18,900	19,800	20,800	21,800	22,900	24,000
10.3403	Basketball Court Reservations	1,657	1,098	-	-	-	-	-	-	-	-
10.3404	Sand Volleyball Court Reservations	73	134	-	-	-	-	-	-	-	-
10.3405	Rossmoor Park Ball Field Reservations	10,700	13,470	14,200	14,200	14,200	14,900	15,600	16,400	17,200	18,100
10.3406	Rush Park Ball Field Reservations	15,124	14,100	13,100	13,100	13,100	13,800	14,500	15,200	16,000	16,800
10.3407	Pickleball Court Reservations	16,194	57,358	44,100	54,100	54,100	56,800	59,600	62,600	65,700	69,000
10.3408	Pickleball Instructor Private Lessons	-	825	700	700	700	1,400	1,500	1,600	1,700	1,800
10.3411	Signature Wall Banner Rental	360	251	300	300	300	300	300	300	300	300
10.3421	Tree Services & Memorial	3,333	2,216	5,300	5,300	5,000	5,000	5,000	5,000	5,000	5,000
10.3422	Tree Violation Fines	1,470	2,500	-	-	300	300	300	300	300	300
10.3431	Rossmoor Building Rental	5,405	12,132	2,600	2,600	8,200	6,000	6,300	6,600	6,900	7,200

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

	Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
10.3432	Rossmoor Park Picnic Site	3,241	3,209	2,600	2,600	4,000	4,200	4,400	4,600	4,800	5,000
10.3433	Rossmoor Park Horseshoe Rentals	-	-	-	-	-	-	-	-	-	-
10.3441	Montecito Building Rental	28,699	40,123	26,300	26,300	48,300	48,300	50,700	53,200	55,900	58,700
10.3451	Rush Building Rental	78,461	75,634	78,800	90,000	108,500	108,500	113,900	119,600	125,600	131,900
10.3452	Rush Park Picnic Site	8,427	9,135	7,400	7,400	7,400	8,000	8,400	8,800	9,200	9,700
10.3453	Rush Park Kitchen	1,385	769	1,100	1,100	1,100	1,200	1,300	1,400	1,500	1,600
Total permit and rental fees		211,869	278,049	237,500	258,700	306,200	311,700	327,000	343,000	359,900	377,600
Miscellaneous Revenues											
10.3501	Miscellaneous	17,201	33,511	10,000	10,000	40,000	10,000	10,000	10,000	10,000	10,000
10.3502	Sponsorship	32,000	37,150	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total miscellaneous revenues		49,201	70,661	35,000	35,000	65,000	35,000	35,000	35,000	35,000	35,000
Total revenues		**$ 2,216,472**	**$ 2,344,371**	**$ 2,265,330**	**$ 2,380,530**	**$ 2,467,530**	**$ 2,446,500**	**$ 2,533,600**	**$ 2,623,800**	**$ 2,717,700**	**$ 2,814,900**

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 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 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	12,400	13,200	14,100	14,500	14,900
10.5010.4005	Event Attendant	-	-	-	3,200	3,200	3,700	3,900	4,200	4,300	4,400
10.5010.4006	Salaries - Administrative	240,132	269,764	305,200	318,900	318,900	336,900	358,800	382,100	393,600	405,400
10.5010.4007	Mileage Reimbursement	2,018	2,260	3,250	3,250	3,250	3,300	3,400	3,500	3,600	3,700
10.5010.4008	Salaries - Park Maintenance*	184,645	179,501	180,600	180,600	180,600	232,700	247,800	263,900	271,800	280,000
10.5010.4002	Part-time Maintenance*	53,067	81,211	85,400	98,000	98,000	-	-		-	-
10.5010.4004	Salaries - Recreation*	-	-	-	-	-	79,500	84,700	90,200	92,900	95,700
10.5010.4009	Salaries - Tree	60,860	61,665	63,300	63,300	63,300	65,200	69,400	73,900	76,100	78,400
10.5010.4010	Workers' Compensation Insurance	10,334	10,500	11,100	11,100	11,100	11,900	12,500	13,100	13,800	14,500
10.5010.4011	Medical/Life Insurance	87,037	101,142	128,560	110,000	110,000	110,800	116,300	122,100	128,200	134,600
10.5010.4015	Payroll Taxes	47,347	49,704	70,530	54,800	61,956	59,200	63,000	67,100	69,100	71,200
10.5010.4019	Deferred Compensation Match	-	7,402	15,700	19,600	19,600	22,200	23,600	25,100	25,900	26,700
Total salaries and benefits		705,656	789,293	887,000	886,110	893,266	948,800	1,007,600	1,070,300	1,104,800	1,140,700
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	104,400	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	314,900	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

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 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
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
10.5010.5620	Outsourced Financial Consultant	72,000	66,400	50,100	53,000	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	70,800	73,600
Total Contract Services		162,420	174,804	169,450	191,650	191,650	187,700	190,200	194,900	199,800	203,000
Capital Expenditures**											
10.5010.6005	Buildings and improvements	-	-	-	-	24,000					
10.5010.6010	Equipment	2,111	1,944	-	-	-					
10.5010.6019	Vehicles	-	-	10,000	22,000	-					
10.5010.6025	Software	2,044	2,339	11,140	11,140	11,140					
Total Capital Expenditures		4,155	4,282	21,140	33,140	35,140	-	-	-	-	-
Total Expenditures		**$ 1,155,754**	**$ 1,288,347**	**$ 1,388,290**	**$ 1,425,800**	**$ 1,434,956**	**$ 1,451,100**	**$ 1,506,500**	**$ 1,601,300**	**$ 1,632,200**	**$ 1,699,700**

*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 Original Budget	2025-2026 Amended Budget	2025-2026 12.Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
Operations and Maintenances										
10.5020.5017 Community Events	$ 75,376	$ 98,899	$ 90,000	$ 90,000	$ 87,000	$ 87,500	$ 90,100	$ 92,800	$ 95,600	$ 98,500
Total operations and maintenance	75,376	98,899	90,000	90,000	87,000	87,500	90,100	92,800	95,600	98,500
Total Expenditures	**$ 75,376**	**$ 98,899**	**$ 90,000**	**$ 90,000**	**$ 87,000**	**$ 87,500**	**$ 90,100**	**$ 92,800**	**$ 95,600**	**$ 98,500**

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

	Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
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	-	-	-	22,080	22,700	23,400	24,100	24,800
10.5030.5034	Alarm Systems/Security	492	875	1,110	1,110	1,110	-	-	-	-	-
10.5030.5045	Miscellaneous Expenditures	5,657	5,947	7,080	7,080	7,080	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	98,140	123,790	129,310	135,210	141,310	147,610
Contract Services											
10.5030.5655	Landscape Maintenance/Janitorial Services	39,312	36,150	37,100	37,100	37,100	38,200	39,300	40,500	41,700	43,000
Total Contract Services		39,312	36,150	37,100	37,100	37,100	38,200	39,300	40,500	41,700	43,000
Capital Expenditures*											
10.5030.6005	Buildings and improvements	75,930	54,319	-	60,200	60,200					
Total Capital Expenditures		75,930	54,319	-	60,200	60,200	-	-	-	-	-
Total Expenditures		**$ 178,128**	**$ 184,294**	**$ 129,080**	**$ 195,440**	**$ 195,440**	**$ 161,990**	**$ 168,610**	**$ 175,710**	**$ 183,010**	**$ 190,610**
Capital expenditures breakdown:*											
Picnic Shelter , Rossmoor Park (Grant)				-	-	60,200	-	-	-	-	-
				-	-		-	-	-	-	-
				-	-	60,200	-	-	-	-	-

* Starting in FY 2026-2027 capital expenses will be seen as a reduction 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 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
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	-	-	-	10,570	10,900	11,200	11,500	11,800
10.5040.5034	Alarm Systems/Security	504	378	720	720	720	770	820	870	920	970
10.5040.5045	Miscellaneous Expenditures	393	-	570	570	570	-	-	-	-	-
10.5040.5052	Minor Facility Repairs/Tools	1,761	317	570	3,770	3,770	3,900	4,000	4,100	4,200	4,300
Total operations and maintenance		9,035	8,402	10,210	13,410	13,410	24,000	24,930	25,830	26,730	27,630
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**	**$ 28,200**	**$ 29,230**	**$ 30,230**	**$ 31,230**	**$ 32,230**
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 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
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	-	-	-	15,570	16,000	16,500	17,000	17,500
10.5050.5034	Alarm Systems/Security	1,354	252	900	900	900	950	1,000	1,050	1,100	1,150
10.5050.5045	Miscellaneous Expenditures	823	1,186	570	570	570	-	-	-	-	-
10.5050.5051	Equipment Rental	2,672	-	1,680	1,680	1,680	1,730	1,800	1,900	2,000	2,100
10.5050.5052	Minor Facility Repairs/Tools	377	331	570	1,570	1,570	1,620	1,670	1,720	1,800	1,900
Total operations and maintenance		67,577	81,629	99,310	95,150	95,150	114,770	120,070	125,570	131,400	137,550
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**	**$ 152,970**	**$ 159,370**	**$ 166,070**	**$ 173,100**	**$ 180,550**

Capital expenditures breakdown:*	Original Budget	Amended Budget	12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
Auditorium Electrical Panels	-	20,000	20,000					
Exterior Electrical Panel	6,750	-	-					
Playground Rubberized Surfacting Replacement	30,500	33,500	-					
New Swing Structure	-	18,000	14,300					
	37,250	71,500	34,300	-	-	-	-	-

* Starting in FY 2026-2027 capital expenses will be seen as a reduction 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 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
Contract Services											
10.5060.5650	Street Lighting and Maintenance	$ 118,607	$ 122,799	$ 124,400	$ 124,400	$ 124,400	$ 128,100	$ 131,900	$ 135,900	$ 140,000	$ 144,200
Total Contract Services		118,607	122,799	124,400	124,400	124,400	128,100	131,900	135,900	140,000	144,200
Total Expenditures		**$ 118,607**	**$ 122,799**	**$ 124,400**	**$ 124,400**	**$ 124,400**	**$ 128,100**	**$ 131,900**	**$ 135,900**	**$ 140,000**	**$ 144,200**

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

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

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

	Description	FY 23-24 Actual	FY 24-25 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
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 Original Budget	2025-2026 Amended Budget	2025-2026 12-Month Projected Estimates to Close	2026-2027 Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast	2030-2031 Forecast
Operations and Maintenances											
10.5090.5022	Utilities	$ 182	$ 46	$ 570	$ 570	$ 570	$ 620	$ 670	$ 720	$ 770	$ 820
10.5090.5023	Water	10,642	14,828	11,140	15,000	15,000	15,800	16,600	17,400	18,300	19,200
10.5090.5045	Miscellaneous Expenditures	-	-	110	110	110	-	-	-	-	-
10.5090.5051	Equipment Rental	-	-	110	110	110	160	210	260	310	360
10.5090.5052	Minor Facility Repairs/Tools	-	-	110	110	110	160	210	260	310	360
Total operations and maintenance		10,824	14,874	12,040	15,900	15,900	16,740	17,690	18,640	19,690	20,740
Contract Services											
10.5090.5655	Landscape Maintenance/Janitorial Services	3,807	4,915	4,100	4,100	4,100	4,200	4,300	4,400	4,500	4,600
Total Contract Services		3,807	4,915	4,100	4,100	4,100	4,200	4,300	4,400	4,500	4,600
Capital Expenditures*											
10.5090.6005	Building and Improvements	-	-	-	-	-	-	-	-	-	-
Total capital expenditures		-	-	-	-	-	-	-	-	-	-
Total expenditures		**$ 14,631**	**$ 19,789**	**$ 16,140**	**$ 20,000**	**$ 20,000**	**$ 20,940**	**$ 21,990**	**$ 23,040**	**$ 24,190**	**$ 25,340**

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, rather than 4.3% historical average.
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	306,200	311,700	1.8%	The increase of 5% for residential customers and 20% for non-residential customers. This was offset by a conservative estimate for Montecito and Rush building use.
	Expenditures				
4	Salaries	664,000	718,000	8.1%	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 employeees. There is an estimated increase of 5% effective January, but this is offset by personnel elections.
7	10.5010.4019 Deferred Compensation Match	19,600	22,200	13.3%	The increase is due to approved salary adjustments, COLA for all staff, and one part-time position converted to full-time.
8	10.5010.5002 Insurance - Liability	57,300	70,100	22.3%	The increase is based off CJPIA estimated fees.
9	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).
10	10.5010.5006 Meetings & Training	5,900	8,400	42.4%	The increase is due to attendance at Rainbird conference by one maintenance assistant.

Rossmoor Community Services District

Budget Explanations

FY 26-27

	Account	2025-2026 Estimate to Close	2026-2027 Budget	% Increase Amount	Explanation
11	10.5010.5008 Gasoline	5,600	5,900	5.4%	The increase is due to estimated gas prices beyond 3%.
12	10.5010.5032 Buildings & Grounds-Maintenance	104,400	67,500	-35.3%	The decrease is due to allocating costs to their respective department.
13	10.5030.5032 Buildings & Grounds-Maintenance Rossmoor	-	22,080	N/A	The increase is due to allocating costs to their respective department.
14	10.5040.5032 Building & Grounds-Maintenance Montecito	-	10,570	N/A	The increase is due to allocating costs to their respective department.
15	10.5050.5032 Building & Grounds-Maintenance Rush	-	15,570	N/A	The increase is due to allocating costs to their respective department.
16	10.5010.5050 Elections	-	15,000	N/A	The increase is due to an election year.
17	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 completed in 2025/2026.
18	Utilities All Sites	51,930	54,520	5.0%	The increase is due to utilities higher than normal 3% CPI.
19	Water All Sites	142,560	149,800	5.1%	The increase is due to utilities higher than normal 3% CPI.

Rossmoor Community Services District

Policy No. 3020

BUDGET PREPARATION, ADOPTION AND REVISION

3020.10 Budget Calendar: This policy shall serve as the budget calendar unless the Board modifies the dates herein. If so, the General Manager shall prepare and the Board shall adopt a budget calendar for the succeeding fiscal year at the March meeting of the Board.

3020.20 Preliminary Budget: A Preliminary Budget based on current year estimates to close and on forecasting of expected revenues and expenditures for the succeeding fiscal year shall be prepared by the General Manager by April 30. The Preliminary Budget shall conform to generally accepted accounting and budgeting procedures for special districts.

> **3020.21** RCSD Five-Year Fiscal Plan: Concurrently with the preparation of the Preliminary Budget, the General Manager shall update the Plan for review by the Budget Committee.

3020.25 Public Works/CIP Committee: The Public Works/Capital Improvement Projects (CIP) Committee is comprised of two Board members and the General Manager. The President of the Board appoints the members of the Committee

> **3025.26** Capital Project Budget: Prior to the development of the Preliminary Budget, the Public Works/CIP Committee shall meet and make recommendations to the Board on recommended capital improvement projects for inclusion in the proposed Fund 40 budget portion of the Preliminary Budget. Capital improvement projects shall be those projects with an estimated cost of $5,000 or over and have a five-year service life. Projects of a lesser amount or of less than a five-year service life will be included in the appropriate departmental budgets of Fund 10 of the Preliminary Budget.

3020.30 Budget Committee: The Budget Committee is comprised of two Board members and the General Manager. The President of the Board appoints members to the Committee.

> **3020.31** Presentation of Preliminary Budget: The Budget Committee shall review the Preliminary Budget prepared by the General Manager and make recommended changes. The General Manager shall present the amended Preliminary Budget to the Board at its meeting in May.

3020.40 Preliminary Budget: The proposed Preliminary Budget, as reviewed and amended by the Budget Committee, shall be reviewed and approved by the Board at its May meeting.

3020.50 Appropriations Limit: On or before July 1 of each year, the Board shall adopt a resolution establishing its appropriations limit pursuant to Section 61113 of the Government Code.

3020.60 Public Hearing Notice: On or before July 1 of each year, and at least two weeks before the hearing, a notice of public hearing shall be published in a newspaper of general circulation, which specifies the following:

> **3020.61** Availability for Inspection: The proposed Final Budget shall be available for inspection at a specified time in the District office.

3020.62 Public Hearing: The date, time and place of the meeting of the Board when the Board will meet to adopt the Final Budget and that any person may appear and be heard regarding any item in the budget or the addition of other items.

3020.70 Second Public Notice: The public notice must be published a second time at least two (2) weeks before the Final Budget hearing in at least one newspaper of general circulation in accordance with Section 61110(d) of the Government Code.

3020.80 Final Budget Adoption: The General Manager shall submit a Final Budget to the Board as soon as practicable, but no later than the meeting of the Board in August. The Final Budget shall be based on the latest financial data available or the audited numbers for the previous fiscal year, if available. At the August Board meeting or sooner, the Board will hold the public hearing on the Final Budget and upon completion of the public hearing will consider adoption of the Final Budget. On or before September 1 of each year, the Board must adopt a Final Budget that conforms to generally accepted accounting and budgeting procedures for special districts. Immediately thereafter, the Board shall adopt a Resolution stating the District Annual Budget Revenues and Expenses Totals by Fund.

3020.90 County Auditor: After Final Budget adoption and completion of the District's Financial Audit, the General Manager shall forward a copy of both documents to the County Auditor.

3020.100 Budget Adjustment: The Budget Committee shall review budget adjustments prepared by the General Manager prior to the February Board meeting. The General Manager shall present budget adjustment recommendations at the February meeting of the Board. The Board shall review current revenue and expenditure projections and make necessary adjustments to the current Budget, which are reflective of the District's current financial condition. The Board shall adjust the budget, if necessary, by adoption of a resolution amending the budget.

3020.110 Budgetary Control: Control of movement of funds is governed by Policy No. 3021 Budgetary Control.

Amended: November 9, 2004
Amended: January 11, 2005
Amended: April 10, 2007
Amended: October 9, 2007
Amended: January 13, 2009
Amended: January 10, 2012
Amended: February 14, 2017

RESOLUTION 26-08-11-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE ANNUAL REVENUE AND EXPENDITURE TOTAL AMOUNTS FOR FISCAL YEAR 2026-2027 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT

WHEREAS, the Rossmoor Community Services District did discuss and approve at a public hearing, the District's Fiscal Year 2026-2027 Final Budget at its Regular Meeting on August 11, 2026.

NOW THEREFORE, BE IT RESOLVED, by the Board of Directors of the Rossmoor Community Services District that it hereby establishes the Annual Budget Revenue and Expenditure totals by Fund In the amounts specified in Attachment A for the Fiscal Year 2026-2027.

PASSED AND ADOPTED this 11th day of August 2026.

AYES:

NOES:

ABSTAIN:

ABSENT:

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

____
Jo Shade, President

ATTEST:

____
Sharon Landers, Secretary
Rossmoor Community Services District

RESOLUTION 26-08-11-01: ATTACHMENT A

ANNUAL FISCAL YEAR 2026-2027

BUDGET REVENUE AND EXPENDITURE TOTALS AMOUNT SUMMARY

TOTAL FUND REVENUES

FUND 10	$2,446,500
TOTAL ALL FUNDS	$2,446,500

TOTAL FUND EXPENDITURES

FUND 10	$2,325,330
TOTAL ALL FUNDS	$2,325,330