

GOLDEN RAIN FOUNDATION

2024 BUDGET



2024 GRF OPERATIONS BUDGET

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GENERAL MANAGERS

BUDGET MESSAGE

2024 OPERATING BUDGET

ROSSMOOR IS BACK:

Since the pandemic, Rossmoor has faced many challenges with recovery. Throughout 2022 and into the first quarter of 2023, programs and services were still feeling the impacts of the pandemic. The impacts included staffing shortages, low attendance, supply chain challenges, inflation, and general confidence in the health of the community. Over the past quarter there is tremendous evidence that Rossmoor is back! For the first time in nearly four years the Recreation budget has seen revenue exceed budget for areas of community rentals, excursions, and ticketed events. Attendance at concerts is once again topping 450 participants. Attendance at the fitness center continues to grow, and personal training revenue is exceeding projections. The community is turning out for town halls and special events. Parking lots are full once again. Vacancies throughout the organization hit a four-year low. Golf continues to see strong numbers and recovered from a slow start due to the weather. All signs are pointing upward for an active and healthy 2024. The enclosed budget is based on the foundation of Rossmoor as stated in the vision statement to maintain “Rossmoor as a desirable, inclusive active adult community.”

CHALLENGES REMAIN:

The proposed Golden Rain Operating Budget, as drafted, includes a \$17.73 increase per manor per month over 2023. This represents a 5.37% increase. The main drivers of the increase include insurance, utilities, and employee expenses. These are areas where Golden Rain Foundation has little ability to control. Efforts have been made to limit the impact of escalating water, gas, and electricity through implementation of solar projects, LED lighting replacement, and significant turf reduction efforts. Insurance has skyrocketed over the past two years and is the number one driver influencing both GRF and Mutual budgets for 2024. Post pandemic has seen significant inflation and a shortage of candidates in the employment pool. The service industry has been particularly hit hard by the lack of candidates. This has resulted in wage increases for many industries and GRF must continue to adjust wages in order to compete for our most valuable resource and that is staffing.

WHAT TO LOOK FORWARD TO IN 2024:

As mentioned in the first section, Rossmoor is back! The enclosed budget fully funds the current service level for each operating department. Residents can look forward to a wealth of programs

and services available throughout the year. The GRF Board will be considering a goal for 2024 to promote and celebrate community involvement. Rossmoor is built on community involvement. This takes place through participation in governance. Mutuals, clubs, and GRF rely on volunteers to participate in governance. This may include service on boards and committees or simply volunteering for a special event or to assist in some small way. Take the opportunity in 2024 to get involved in your community.

The GRF Board is undertaking a Food and Beverage Study that may shape the future of service available to residents.

Exciting new projects should take shape, including the Pickleball Complex. This will provide six new covered courts. The facility is anticipated to open in 2024. The ongoing study of the Medical Center as a future home for MOD and some GRF operations may produce some significant opportunities to evaluate existing facilities and space allocation. New amenities are always exciting; however, maintenance of the existing infrastructure is vital. The proposed 2024 Operating Budget includes funds in the Facilities and Property Maintenance section for upkeep of existing amenities. In 2024, a key component is funding for slurry seal which will prolong the life of the roads. Capital projects are not included in the enclosed Operating Budget. They will be considered by the Planning and Finance Committees in October-November and approved by the GRF Board in December. Capital projects, including machinery and equipment over \$5,000 are funded from the Trust Estate Fund and do not impact the GRF portion of the monthly coupon.

BUDGET PROCESS:

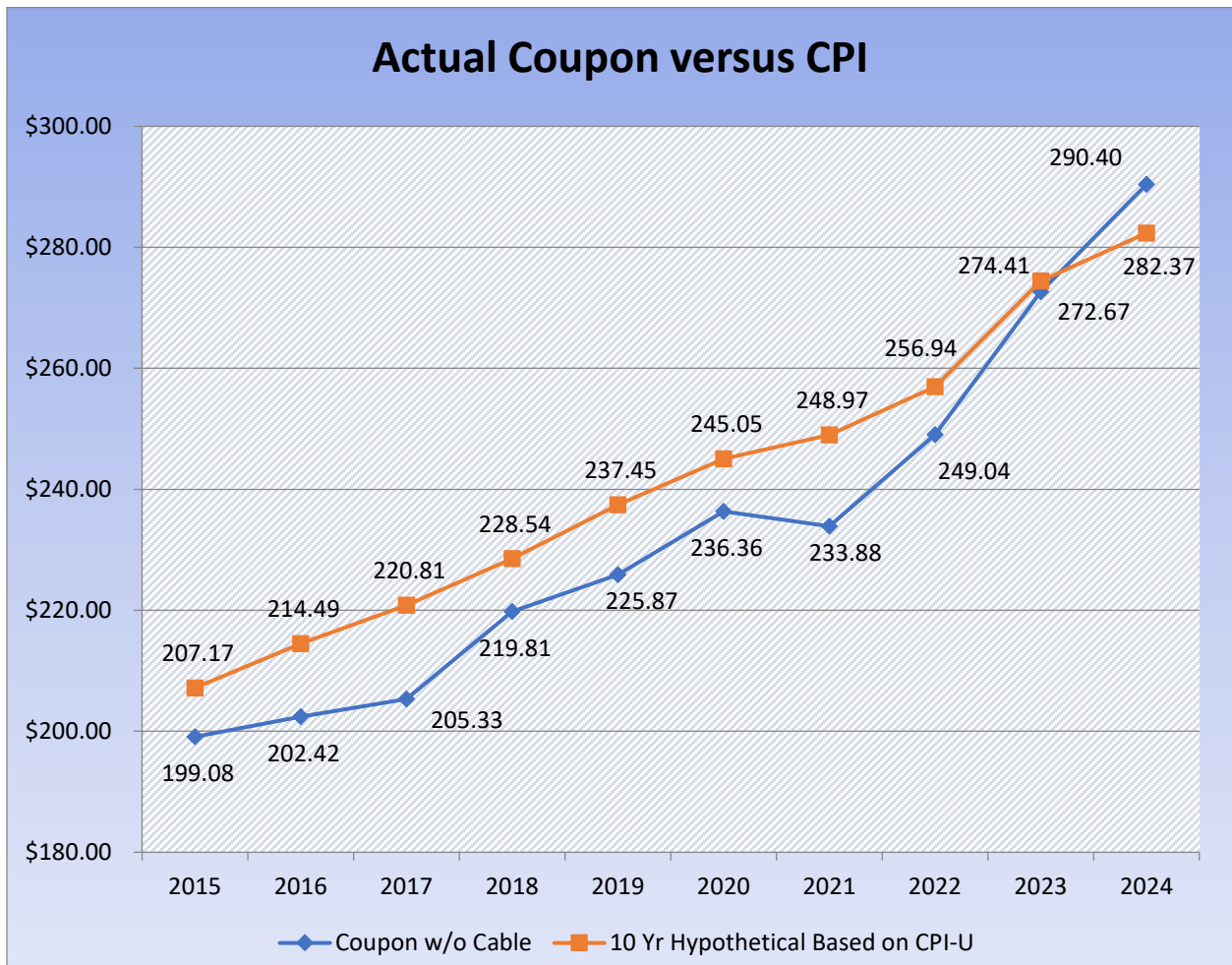
The enclosed draft budget was constructed based on the adopted budget principles. Each operating department prepared their draft budget based on the existing levels of service. Staff reviews the previous year and current year expenses and adjusts as appropriate. In 2023 there were several staffing changes throughout the organization. This was done in an effort to better align staffing resources with the services and amenities provided as well as better prepare GRF for the future which includes the implementation of the new ERP system and a continued migration to online services. Any proposed staffing increases or increases to service levels, not already approved, are not included in the draft departmental budgets. These new programs or staffing will be presented as options to be added or left out of the final budget.

The GRF Board did approve several fee increases during its August 31st meeting. These increases have been included in the draft budget for impacted departments. Fees for fitness will be considered during the budget review process and has not yet been included in the budget.

During the budget hearings, the GRF Board and Finance Committee may identify areas where more information is needed or where there may be opportunities for influencing the final budget as it relates to the coupon. The final draft budget will be considered for adoption during the regular GRF Board meeting on September 28, 2023.

THE GRF BUDGET VERSUS THE CPI

The following chart illustrates how the actual GRF coupon excluding Cable TV has grown for the years 2015 through 2024 as compared to hypothetical growth using the Consumer Price Index (CPI). The CPI is based on the San Francisco/Oakland/San Jose index for All Urban Consumers. For the years 2023 and 2024 inflationary growth was assumed based on the CPI for the 12-month period ending June 2023. For the 10-year period, the CPI has averaged a 3.48% annual increase while the GRF portion of the coupon increased by an average 3.93% annually during the same period. The annual growth of the coupon over the 10 year period has consistently been below the growth in the CPI with the exception of 2023 and projected for 2024. For these two years the budget has been significantly influenced by rapidly escalating insurance and utility costs.



KEY FACTORS INFLUENCING THE PROPOSED 2022 BUDGET

1. Operating Cash

Operating Budget Principle 17 states that cash in excess of the \$2 million targeted balance may be used as a source of funds to offset operation costs or to fund the Trust Maintenance Operating Fund which shall have the effect of minimizing future Trust Maintenance expense fluctuations.

As of July 31, 2023 the operating cash balance was \$4,271,729. The Board may consider transferring all or part of the balance in excess of \$2 million to offset operation cost and/or fund the Trust Maintenance Operating Fund.

2. Trust Facility/Property Maintenance

For 2024, staff is proposing a Trust Facilities/Property Maintenance program package of \$700,000. The requested items total \$843,300, of which most are important periodic maintenance and safety items needed for the preservation of owned assets. In attempts to smooth the coupon from year to year, fluctuations are to be offset by the Trust Maintenance reserve account.

3. Insurance

Each year our broker, A. J. Gallagher provides a projection of insurance premiums. For 2024, increases of 34.6% for property, 20.5% umbrella, 1% for directors and officers, 7.5% automobile; 20% for general liability; 1% for worker's compensation; 25% for earthquake; and 15% for crime.

4. Utilities

Energy costs were projected using 18 months of usage and applying a 15% PG&E rate increase for 2024.

5. Public Safety – Securitas

The 2024 draft budget includes cost increase primarily due to a 3% increase included in the contract with Securitas.

6. Property Taxes

The budget includes a 2% increase in property taxes on existing property. A increase to account for the sale of the Medical Center not happening in 2023 has been added.

7. Comcast

Golden Rain signed a new contract with Comcast effective March 1, 2023. The agreement includes cable TV and internet for an initial rate of \$57.25 per manor per month plus all applicable taxes and fees. The contract allows for possible increase starting in 2025.

8. Personnel Costs

The 2024 budget includes an increase of 3.8 full time equivalent positions. In 2023 the budget accounts for 2 additional staff for the Accounting Department in conjunction to the Jenark Replacement Project. A position for an additional IT desk top support was added. Restructuring of the Fitness Center staff, Vehicle Maintenance and Rossmoor News took place in 2023 to better align with business needs.

- a.) Defined benefit pension: the plan contribution budgeted is \$707,250, consistent with 2023.
- b.) 401(k) retirement plan: The annual expense continues to increase as new employees are hired who are not eligible to participate in the pension plan.
- c.) Wages/Salaries for non-represented employees include:
 - 4.2% CPI increase
 - A \$100,000 pool to be used by the CEO to appropriately adjust non-represented employee wages

9. Revenues

- a.) Revenue from rentals and excursions has been increased by \$78,560. There has been an increase in activity participation post Covid-19.
- b.) Golf revenue is increased by \$68,000 continued increase in golf play since the beginning of the pandemic. Pro Shop revenue is increased by \$29,500 as more golf play results in increased merchandise sales, cart rental, lessons and driving range use.

SECTION 1

SUMMARIES

Included in this section are four summary documents:

1. Coupon Computation: This is a synopsis of the approved 2023 operations budget and coupon computation and the proposed 2024 operations budget and coupon. The proposed budget reflects implementation of the approved 2024 Budget Principles. The net result is a proposed 2024 coupon, not including the \$57.25 cable television component, of \$290.40, a \$17.73 increase from the \$272.67 per month 2023 coupon amount.
2. 2023–2024 Operating Expense by Type of Service: This schedule illustrates the year over year expense variance by type of service.
3. 2015–2024 Comparison of the Coupon by Type of Service: This schedule shows the ten year history of the coupon by type of service expressed as dollars on the coupon.
4. 2024 Operating Budget Summary: This schedule summarizes the 2024 proposed operating budget, revenue and expenses, by line item and major categories, displays the variance between the 2023 approved budget and the 2024 proposed budget, and illustrates 2021 and 2022 actual revenue and expenses. Background text for any significant year over year changes is also included following the summary spreadsheets for items highlighted on the spreadsheet.

Golden Rain Foundation Coupon Computation

	<u>2023 Budget</u>		<u>2024 Budget</u>		<u>Variance</u>		<u>Percentage Variance</u>
	<u>Coupon Amount</u>	<u>Net Exp/(Income)</u>	<u>Coupon Amount</u>	<u>Net Exp/(Income)</u>	<u>Coupon Amount</u>	<u>Net Exp/(Income)</u>	
GRF Operations	270.55	21,674,515	286.58	22,958,337	16.03	1,283,822	5.93%
Trust Facility/Property Maintenance	8.74	700,000	8.74	700,000	-	-	0.00%
Coupon Before Operating Cash Applied	279.29	22,374,515	295.32	23,658,337	16.03	1,283,822	5.74%
Refund of Prior Years Surplus	(6.62)	(530,624)	(4.92)	(393,959) *	1.70	136,665	
<i>*Unused 2023 Jenark Replacement Budget Carry Forward</i>							
Coupon Before Cable Television	272.67	21,843,891	290.40	23,264,378	17.73	1,420,487	6.50%
Cable Television	57.25	4,586,573	57.25	4,586,412	(0.00)	(161)	0.00%
Total Coupon	<u>329.92</u>	<u>26,430,464</u>	<u>347.65</u>	<u>27,850,790</u>	<u>17.73</u>	<u>1,420,326</u>	5.37%

(1) Totals are subject to a minor rounding adjustment

**GOLDEN RAIN FOUNDATION
YEAR 2023 BUDGET VS 2024 BUDGET
NET OPERATING EXPENSE BY TYPE OF SERVICE**

	2023 Budget		2024 Budget		Variance	
	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)
Executive	\$ 7.94	636,400	\$ 8.04	643,903	\$ 0.10	7,503
Human Resources	\$ 6.36	509,281	\$ 6.35	508,668	\$ (0.01)	(613)
Public Safety/Securitas	\$ 29.15	2,335,124	\$ 29.75	2,383,098	\$ 0.60	47,974
Bus Transportation	\$ 14.55	1,165,363	\$ 14.88	1,191,696	\$ 0.33	26,333
Counseling	\$ 5.89	472,023	\$ 6.13	491,269	\$ 0.24	19,246
Accounting	\$ 9.40	753,048	\$ 9.51	762,124	\$ 0.11	9,076
Information Technology	\$ 8.68	695,742	\$ 11.56	925,812	\$ 2.88	230,070
Handyman Service	\$ (1.53)	(122,685)	\$ (2.09)	(167,824)	\$ (0.56)	(45,139)
Recreation	\$ 16.63	1,332,191	\$ 16.62	1,331,129	\$ (0.01)	(1,062)
Aquatics	\$ 10.79	864,266	\$ 11.65	932,915	\$ 0.86	68,649
Fitness Center	\$ 10.88	871,410	\$ 11.52	922,767	\$ 0.64	51,357
Golf Course	\$ 17.40	1,394,064	\$ 17.27	1,383,435	\$ (0.13)	(10,629)
Lawn Bowling	\$ 2.17	173,799	\$ 2.26	180,724	\$ 0.09	6,925
Pro Shop	\$ 0.66	53,120	\$ 1.11	89,182	\$ 0.45	36,062
Facilities Maintenance	\$ 12.11	969,869	\$ 13.43	1,076,171	\$ 1.32	106,302
Vehicle Maintenance	\$ 5.66	453,103	\$ 4.13	331,252	\$ (1.53)	(121,851)
Landscape Maintenance	\$ 12.30	985,026	\$ 12.81	1,026,218	\$ 0.51	41,192
Custodial Services	\$ 22.07	1,768,469	\$ 24.01	1,923,797	\$ 1.94	155,328
Rossmoor News	\$ 8.82	706,429	\$ 11.10	888,884	\$ 2.28	182,455
Rossmoor Channel	\$ 4.03	323,025	\$ 4.15	332,662	\$ 0.12	9,637
Unallocated/General Services	\$ 66.60	5,335,448	\$ 72.40	5,800,455	\$ 5.80	465,007
GRF Operations (1)	\$ 270.55	21,674,515	\$ 286.58	22,958,337	\$ 16.03	1,283,822

(1) Totals are subject to a minor rounding adjustment

Golden Rain Foundation Historical Coupon Comparison By Function

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Executive	7.41	7.75	7.73	8.20	7.66	6.99	6.88	7.48	7.94	8.04
Human Resources	7.03	7.53	8.66	9.32	4.03	4.12	4.44	5.82	6.36	6.35
Public Safety/Securitas	22.86	23.63	23.15	23.48	25.64	26.30	26.97	27.50	29.15	29.75
Bus Transportation	14.24	13.21	14.29	14.13	13.80	14.61	11.26	14.31	14.55	14.88
Counseling	4.79	4.55	4.68	5.01	4.89	5.40	5.48	5.77	5.89	6.13
Accounting	6.82	7.13	7.40	7.85	8.05	8.26	8.62	9.20	9.40	9.51
Information Technology	5.75	5.65	6.01	6.22	5.82	6.06	5.91	6.70	8.68	11.56
Handyman Service	(1.12)	(1.12)	(1.16)	(1.13)	(0.78)	(0.80)	(1.29)	(1.22)	(1.53)	(2.09)
Recreation	10.39	9.92	9.34	10.04	13.37	13.69	15.89	14.87	16.63	16.62
Aquatics	7.46	7.12	7.37	7.76	8.37	9.11	9.42	10.11	10.79	11.65
Fitness Center	9.42	9.75	9.66	10.42	11.13	10.90	10.09	9.77	10.88	11.52
Golf Course	15.01	14.79	14.24	15.41	15.57	17.33	17.44	17.53	17.40	17.27
Lawn Bowling	1.61	1.64	1.70	1.75	1.80	1.74	1.77	1.92	2.17	2.26
Pro Shop	(0.05)	0.01	0.30	0.30	0.32	0.72	1.32	1.27	0.66	1.11
Facilities Maintenance	10.07	10.15	10.59	11.04	11.14	11.31	10.34	11.73	12.11	13.43
Vehicle Maintenance	3.63	3.60	3.56	3.55	4.69	4.78	5.01	5.61	5.66	4.13
Landscape Maintenance	9.47	9.45	9.87	11.04	11.03	11.04	11.21	11.84	12.30	12.81
Custodial Services	16.54	17.77	17.98	18.64	19.63	20.02	20.74	21.18	22.07	24.01
Rossmoor News	2.66	2.78	3.19	4.21	5.60	7.25	7.98	7.93	8.82	11.10
Rossmoor Channel	3.02	3.04	3.23	3.46	3.49	3.76	3.85	3.69	4.03	4.15
Unallocated/General Services	39.64	39.85	42.88	43.45	45.31	45.53	50.85	53.99	66.60	72.40
GRF Operations (1)	196.66	198.21	204.66	214.14	220.55	228.13	234.17	247.02	270.56	286.58
Trust Maintenance Reserve	-	3.12	-	-	-	-	-	-	-	-
Trust Facility/Property Maintenance	11.50	11.07	4.54	5.67	5.32	8.23	7.60	8.74	8.74	8.74
Refund of Prior Year Surplus	(9.08)	(9.98)	(3.87)	-	-	-	(7.88)	(6.72)	(6.62)	(4.92)
Subtotal Before Cable TV	199.08	202.42	205.33	219.81	225.87	236.36	233.89	249.04	272.68	290.40
Cable TV	37.66	37.66	55.00	56.65	55.05	57.25	57.25	59.54	57.25	57.25
Total Coupon (1)	236.73	240.08	260.33	276.46	280.92	293.60	291.13	308.57	329.93	347.65

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	2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
OCCUPANCY INCOME						
5001 CABLE TV & INTERNET COUPON	4,586,412	4,769,832	2,293,206	4,770,036	4,586,412	183,624
5101 OPERATION FEE COUPON	18,736,595	17,238,915	10,922,070	21,660,428	23,264,378	-1,603,950
TOTAL OCCUPANCY INCOME	23,323,007	22,008,748	13,215,276	26,430,464	27,850,790	-1,420,326
COMMUNITY FACILITIES INCOME						
5401 RENTALS-COMMUNITY (2)	58,844	123,225	84,781	175,000	238,560	-63,560
5404 GUEST GOLF FEES (1)	378,266	444,060	169,645	380,000	390,000	-10,000
5405 RESIDENT GOLF FEES (1)	454,490	479,761	185,284	450,000	470,000	-20,000
5406 GOLF CARDS (1)	470,026	534,935	446,640	450,000	480,000	-30,000
5409 EXCURSION COLLECTION (2)	58,020	148,959	147,107	160,000	175,000	-15,000
5410 TOURNAMENT FEES (2)	16,422	32,592	13,048	22,000	30,000	-8,000
5412 TICKETED EVENTS	72,060	150,669	92,633	150,000	150,000	0
5419 RV SPACE LEASE	41,725	40,025	39,404	45,000	62,500	-17,500
5420 PERSONAL TRAINING	209,195	215,723	137,880	230,000	230,000	0
5430 MERCHANDISE SALES (1)	177,231	201,429	103,766	200,000	220,000	-20,000
5431 PRO SHOP CART RENTAL (1)	164,048	177,570	65,121	165,000	175,000	-10,000
5432 PRO SHOP CLUB REPAIR	0	0	0	500	0	500
5433 PRO SHOP GOLF LESSON	72,365	63,835	22,638	65,000	65,000	0
5434 PRO SHOP DRIVING RNG	94,568	99,335	40,474	95,000	95,000	0
TOTAL COMMUNITY FACILIT	2,267,259	2,712,118	1,548,420	2,587,500	2,781,060	-193,560
FINANCIAL INCOME						
5502 INTEREST	9,198	9,691	23,817	3,500	40,000	-36,500
TOTAL FINANCIAL INCOME	9,198	9,691	23,817	3,500	40,000	-36,500
NEWSPAPER INCOME						
5702 NEWSPAPER DIGITAL ADVERTISING	39,600	26,900	36,800	40,000	50,000	-10,000
5703 NEWSPAPER SUBSCRIPTION OTHER	2,265	2,460	855	2,000	1,500	500
5704 NEWSPAPER ADVERTISING	703,064	804,899	410,116	732,600	774,600	-42,000
5705 CLASSIFIED ADVERTISING	66,624	82,734	52,221	68,200	75,000	-6,800
5706 BUS ADVERTISING	53,724	58,921	30,955	30,000	34,000	-4,000
TOTAL NEWSPAPER INCOME	865,277	975,915	530,947	872,800	935,100	-62,300
OTHER INCOME						
5116 BUS GRANT	131,874	62,454	57,498	115,000	115,000	0
5117 UC DAVIS GRANT	175,000	175,000	62,502	125,000	125,000	0
5422 RENTAL INCOME-MEDICAL CENTER	58,642	0	0	0	0	0
5801 FACILITIES USAGE FEE	47,150	66,750	48,700	60,000	77,000	-17,000
5802 MISCELLANEOUS INCOME	3,244,755	27,896	39,783	31,000	39,000	-8,000
5803 CREEKSIDE REVENUE	105,238	163,373	85,232	170,465	177,911	-7,446
5806 BUSINESS INCOME-VEHICLE MAINTENANCE	64,615	68,611	32,125	75,000	75,000	0
5810 GOLF TAG/RFID REVENUE	30,490	41,150	25,120	48,000	48,000	0
5820 HANDYMAN INCOME (3)	455,987	455,919	223,979	465,000	511,500	-46,500
5821 GAIN/LOSS OF FIXED ASSETS	33	0	0	0	0	0
TOTAL OTHER INCOME	4,313,784	1,061,153	574,939	1,089,465	1,168,411	-78,946
TOTAL REVENUE	30,778,526	26,767,624	15,893,398	30,983,729	32,775,361	-1,791,632
EXPENSES						
6104 OVERTIME WAGES	127,465	166,367	104,262	125,400	131,900	6,500
6107 TEMPORARY HELP	23,767	102,431	24,670	47,084	5,000	-42,084
6110 SALARIES AND WAGES (4)	8,215,266	8,653,092	4,491,222	9,385,962	9,900,561	514,599
6112 SEVERANCE PAY	3,432	0	0	0	0	0
TOTAL SALARY AND WAGES	8,369,930	8,921,891	4,620,154	9,558,446	10,037,461	479,015
6200 EMPLOYEE BENEFITS	9,416	8,845	4,046	8,500	6,500	-2,000
6201 SOCIAL SECURITY TAX	588,234	622,721	333,421	686,073	734,502	48,429
6202 FEDERAL UNEMPLOYMENT INSURANCE	7,175	7,744	4,453	6,463	6,640	177
6203 STATE UNEMPLOYMENT INSURANCE	23,172	21,529	12,602	27,885	28,869	984
6204 HEALTH INSURANCE-NON UNION (5)	812,308	778,220	360,501	921,383	1,020,455	99,072
6205 LIFE INSURANCE - NON UNION	39,767	42,447	19,557	43,245	47,564	4,319

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	2021	2022	JAN-JUNE2023	2023	2024	DIFFERENCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
6206 LONG TERM DISABILITY INSURANCE	21,344	22,645	11,580	23,149	25,601	2,452
6207 RETIREMENT-NON UNION	731,872	-12,709	353,625	707,250	707,250	0
6208 ANNUITY-UNION (6)	0	16,580	51,467	53,976	105,872	51,896
6209 HEALTH & WELFARE 324	589,669	588,540	334,191	711,666	749,394	37,728
6210 RETIREMENT-UNION (6)	876,363	876,866	481,170	1,021,237	1,054,495	33,258
6211 WORKER'S COMPENSATION (7)	185,365	214,986	118,749	347,250	234,372	-112,878
6213 TRAVEL AND MEAL ALLOWANCE	7,129	11,990	10,973	22,100	35,100	13,000
6214 401(k) MATCH GRF	160,643	193,490	101,704	203,853	225,286	21,433
6217 RECRUITMENT	27,876	92,809	68,040	60,000	50,000	-10,000
6218 PRE-EMPLOYMENT PHYSICALS	12,350	44,929	12,094	42,402	38,000	-4,402
6219 STAFF TRAINING	12,664	15,910	13,921	42,800	37,200	-5,600
6220 STAFF SUPPORT	32,876	37,934	8,589	45,000	47,500	2,500
6222 EMPLOYEE UNIFORMS & LAUNDRY	39,271	51,244	31,975	53,350	59,700	6,350
6224 DUES AND MEMBERSHIPS	43,127	37,352	33,793	44,340	42,965	-1,375
6225 SUBSCRIPTIONS AND BOOKS	25,689	35,904	23,876	54,406	48,456	-5,950
6227 VISION CARE	7,735	7,562	3,314	8,287	8,193	-94
6229 DENTAL INSURANCE	55,724	53,305	23,188	58,150	61,377	3,227
6230 PERSONAL SAFETY EQUIPMENT	5,143	4,562	2,184	6,470	9,860	3,390
TOTAL OTHER EMPLOYEE EXPE	4,314,912	3,775,404	2,419,014	5,199,235	5,385,151	185,916
6302 PROFESSIONAL SERVICES	472,393	563,531	313,869	1,056,062	1,015,683	-40,379
6303 LEGAL SERVICES	173,554	134,877	108,658	140,000	140,000	0
6310 POSTAGE AND DELIVERY	11,429	17,822	10,988	20,700	20,700	0
6311 COPY/PRINTING SERVICES	5,654	6,136	10,599	28,820	30,000	1,180
6312 BUSINESS PROMOTION	7,804	11,586	8,154	12,500	13,990	1,490
6401 COST OF MATERIAL USED/SOLD	164,492	188,793	93,050	182,400	197,400	15,000
6402 ADMINISTRATIVE SUPPLIES	125,181	152,206	73,669	142,500	150,700	8,200
6403 FUEL FOR VEHICLES	107,013	141,099	64,781	145,000	145,000	0
6404 AUTOMOTIVE SUPPLIES	95,833	102,036	39,818	120,000	110,000	-10,000
6405 EMERGENCY PREPAREDNESS	15,409	21,547	1,843	21,000	21,000	0
6408 SAFETY/SECURITY SUPPLIES	19,788	20,275	12,925	17,500	19,500	2,000
6409 SUPPLIES-COMPUTER EQUIPMENT	48,811	53,158	34,991	61,940	84,340	22,400
6410 ROUTINE ENTERTAINMENT SPECIAL	63,244	73,899	30,471	90,000	90,000	0
6414 MISCELLANEOUS OPERATIONS	426	792	-5	2,500	600	-1,900
6415 SWIMMING POOL SUPPLIES	48,172	62,307	43,883	60,000	65,000	5,000
6416 LANDSCAPING SUPPLIES	62,754	39,984	23,394	59,000	60,000	1,000
6417 FERTILIZER SUPPLIES	81,248	95,137	70,351	102,000	114,000	12,000
6419 TURF MAINTENACE SUPPLIES	72,485	80,857	20,319	86,000	88,000	2,000
6420 SUPPLIES	238,542	280,382	146,447	324,800	319,952	-4,848
6423 GRANT EXPENSES	7,094	11,065	7,220	15,000	15,000	0
6430 APPLIANCE SUPPLIES	621	3,376	631	1,500	2,000	500
6431 MECHANICAL/ELECTRICAL SUPPLIES	30,076	22,458	12,690	16,500	25,000	8,500
6432 PLUMBING SUPPLIES	4,276	5,454	3,232	5,500	6,000	500
6440 BUILDING SUPPLIES	13,036	13,800	15,557	14,000	15,000	1,000
6441 RANGE SUPPLIES	9,555	12,200	5,427	12,000	10,000	-2,000
6447 COST OF TICKETED EVENTS	53,921	138,395	71,555	138,000	138,000	0
6450 GOLF CART LEASE	37,215	37,943	20,389	37,000	37,000	0
6455 SUPPLIES SMALL TOOLS/EQUIPMENT	30,562	23,515	17,350	33,000	33,250	250
6460 PAINTING SUPPLIES	366	987	3,423	5,000	5,000	0
6463 COST OF RESIDENT EXCURSIONS	26,397	114,129	97,731	125,000	125,000	0
TOTAL OPERATING EXPENSES	2,027,353	2,429,747	1,363,410	3,075,222	3,097,115	21,893
6501 TRANSPORTATION TAX/LICENSES	12,663	22,910	12,593	20,750	22,768	2,018
6502 FEDERAL/STATE INCOME TAX	946	800	0	800	800	0
6503 PROPERTY TAX (8)	1,000,964	993,007	510,640	974,838	1,031,392	56,554
6505 SALES AND USE TAX	863	1,342	819	1,000	1,000	0
6506 OTHER LICENSES AND FEES	54,298	64,703	43,476	61,275	65,300	4,025
TOTAL TAXES	1,069,734	1,082,762	567,529	1,058,663	1,121,260	62,597
6601 HAZARD INSURANCE (9)	311,652	434,173	303,169	561,500	960,765	399,265
6602 AUTOMOBILE INSURANCE (9)	61,736	52,360	40,710	81,500	88,600	7,100
6604 BUSINESS LIABILITY INSURANCE (9)	230,453	292,211	166,049	328,800	365,100	36,300
6606 CYBER INSURANCE (9)	12,349	12,343	3,110	17,700	5,915	-11,785
6610 SPECIFIC FIDELITY INSURANCE (9)	22,558	20,729	12,542	22,700	23,955	1,255
6612 EARTHQUAKE INSURANCE (9)	276,826	302,168	195,829	357,700	395,000	37,300
6613 OFFICERS/DIRECTORS INSURANCE (9)	96,641	103,864	48,355	107,150	91,500	-15,650
6614 UMBRELLA LIABILITY (9)	280,298	217,102	117,617	241,800	252,915	11,115
TOTAL INSURANCE	1,292,513	1,434,949	887,380	1,718,850	2,183,750	464,900

800 ROCKVIEW DRIVE
WALNUT CREEK CA 94595

	2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
6701 WATER	624,478	561,711	118,294	650,000	617,000	-33,000
6702 TELEPHONE	175,435	194,678	74,420	172,420	169,620	-2,800
6703 WASTE DISPOSAL	153,025	159,825	80,273	179,900	174,200	-5,700
6704 GAS AND ELECTRICITY	778,117	1,065,972	624,002	1,061,000	1,253,000	192,000
6707 TV & INTERNET CABLE CONTRACT (10)	4,323,361	4,602,559	2,293,948	4,586,573	4,586,412	-161
TOTAL UTILITIES	6,054,417	6,584,746	3,190,937	6,649,893	6,800,232	150,339
6801 NEWSPAPER PRINTING	215,953	227,916	113,726	244,560	265,710	21,150
6803 PUBLIC SAFETY CONTRACT	1,968,405	2,044,526	1,049,192	2,110,530	2,171,336	60,806
6807 ELEVATOR CONTRACT	2,888	3,511	1,892	4,500	4,500	0
6809 COMPUTER PROGRAM MAINTENANCE	187,802	214,247	118,594	275,770	395,475	119,705
TOTAL CONTRACTUAL SERVICE	2,375,048	2,490,199	1,283,405	2,635,360	2,837,021	201,661
6901 EQUIPMENT RENTAL	14,077	11,848	4,868	13,000	14,000	1,000
6903 EQUIPMENT REPAIR/MAINTENANCE	191,230	250,393	115,989	226,000	271,000	45,000
6905 BUILDING REPAIR/MAINTENANCE	61,992	58,050	32,156	65,000	75,000	10,000
6906 ELECTRICAL REPAIR/MAINTENANCE	0	17,482	5,931	5,000	10,000	5,000
6907 PEST CONTROL	19,047	25,624	221	19,250	19,250	0
6919 REPAIR TEES, GREENS & FAIRWAYS	174,798	225,026	68,846	183,500	183,500	0
6927 SWIMMING POOL REPAIR/MAINTENAN	6,469	9,299	0	10,000	10,000	0
6929 APPLIANCE/MECHANICAL REPAIR/MA	8,277	3,419	4,958	10,000	10,000	0
6935 TREE MAINTENANCE/REMOVAL	169,660	214,406	173,638	170,000	187,500	17,500
6972 LANDSCAPE REPAIR/MAINTENANCE	118,432	120,887	77,471	125,234	121,480	-3,754
6981 TRUST FACILITY MAINTENANCE	520,154	654,595	95,827	700,000	700,000	0
TOTAL REPAIRS AND MAINTEN	1,284,135	1,591,029	579,905	1,526,984	1,601,730	74,746
7001 INTEREST	16,116	0	0	0	0	0
7003 BANK CHARGES-ALL TYPES	91,492	110,110	65,697	90,700	107,100	16,400
7005 UNCOLLECTIBLE ACCOUNTS	0	0	0	1,000	500	-500
TOTAL FINANCIAL EXPENSES	107,608	110,110	65,697	91,700	107,600	15,900
7102 VEHICLE MAINTENANCE	128,573	133,838	65,043	149,600	152,000	2,400
TOTAL INTER-DEPARTMENT C	128,573	133,838	65,043	149,600	152,000	2,400
8551 RECOVERIES-INTER DEPARTMENT	-128,573	-133,161	-63,611	-149,600	-152,000	-2,400
TOTAL RECOVERIES	-128,573	-133,161	-63,611	-149,600	-152,000	-2,400
TOTAL EXPENSES	26,895,650	28,421,514	14,978,864	31,514,353	33,171,320	1,656,967
DIFFERENCE	3,882,875	-1,653,890	914,534	-530,624	-395,959	-134,665

2024 OPERATING BUDGET SUMMARY

EXPLANATION OF SIGNIFICANT YEAR-OVER YEAR COST INCREASES/INCOME DECREASES

1. Account Codes 5401, 5404, 5405, 5430, 5431

During the pandemic there became an increased interest in golf as it was an outdoor activity that remained open when other indoor activities were reduced or eliminated. Revenues for Guest Golf Fees, Golf Cards, Merchandise, Cart Rental, Golf Lessons, and Driving Range remain steady and an increase in revenue is expected to continue into 2024.

2. Account Codes 5402, 5409 and 5412

Due to the restrictions related to the Covid-19 pandemic revenues were reduced for the 2021 budget, in 2022 the budget restored projected revenues to pre Covid-19 levels, but reduced again for the 2023 budget. Many activities have returned and are seeing increased participation. Recreation revenue including rentals, excursions and ticketed events are therefore increased by \$86,560 in the 2024 budget.

3. Account Code 5820: Handyman Income

An increased fees to the Handyman services has increased revenue by a projected \$46,500 in the 2024 budget.

4. Account Code 6110: Salaries and Wages

An increase in salaries and wages includes a 4.2% CPI increase and a \$100,000 wage pool approved by the GRF Board at the June 2023 Board meeting. In 2023 there have been several vacant positions that have not been filled due to turnover and challenges in recruiting and hiring. The 4.2% CIP Increase is included in the various departmental budget, whereas the \$100,000 is included in the unallocated department. A net increase of \$514,599 is budgeted for 2024.

5. Account Code 6204: Health Insurance – Non Union

The increase in cost includes projected premiums in health costs received from our brokers. The actual expense may change with any updated projections.

6. Account Code 6208 and 6210: Annuity - Union/Retirement – Union

The union contract allows for increases in the pension and health and welfare benefits. In 2022, a contribution to a union annuity was added to the union contract and in 2023 it was increased again.

7. Account Code 6211: Worker’s Compensation

In 2023, the budget was based on the projections from the insurance broker. The projections were significantly high in 2023. The 2024 budget is based on current projections and sees a decrease in the 2024 budget of \$112,878.

8. Account 6503: Property Tax

A decrease in Property Tax expense was expected in 2023 with the anticipated sale of the medical center building. Since the medical center building did not sale, that parcel has been added back to the projected property tax expense and a \$56,554 increase is shown in the 2024 budget.

9. Accounts 6601 – 6614: Insurance

Insurance expense is based on projections received from our broker, A. J. Gallagher. The actual expense is not known until December when the policies are placed. The broker is estimating for GRF a 34% cost increase hazard insurance for 2024 .

10. Account 6704: Gas and Electricity

Significant rate increases by PG&E were seen in the 2022 and 2023 year and expected to continue in coming years. Additional increases are expected in 2024 although the amounts have not been announced. For the 2024 budget a projected increase of 15% over the last 18 months was used to forecast the 2024 budget. For the 2024 budget this line has been increased by \$192,000.

Golden Rain Foundation Headcount Budget

	2023	2024
	Budgeted FTE's	Budgeted FTE's
CHIEF EXECUTIVE OFFICE	4.00	4.00
HUMAN RESOURCES	4.00*	4.00*
PUBLIC SAFETY	1.00	1.00
BUS TRANSPORTATION	10.50	10.50
COUNSELING SERVICES	4.00	4.00
ACCOUNTING & INFORMATION TECHNOLOGY	11.00*	14.00*
HANDYMAN PROGRAM	2.00	2.00
RECREATION	12.45	12.45
AQUATICS	11.00	11.00
FITNESS CENTER	9.55	10.55
GOLF COURSE, BOWLING GREEN, PRO SHOP	20.00	19.80
FACILITIES MAINTENANCE	6.00	6.00
VEHICLE MAINTENANCE	3.00	2.00
LANDSCAPE MAINTENANCE	7.00	7.00
CUSTODIAL SERVICES	15.00	15.00
ROSSMOOR NEWS	10.65	11.65
ROSSMOOR CHANNEL 28	3.40	3.40
Total	134.55	138.35

SECTION 2

NEW PROGRAMS AND PROGRAM AUGMENTATION

Principle 4 requires any proposed new program or program augmentation be specifically considered by the GRF Board. For 2024 three program suggestions are offered for consideration. For convenience, the proposal is listed below but is also described in a memorandum included in this section.

The costs of these proposals have not been included in the draft budget. The Board should review the proposals and direct staff as to whether any of them is to be approved to be included in the 2024 budget.

<u>Description</u>	<u>Cost</u>
1) Transportation Study-Update	\$60,000
2) Additional FTE – Assistant Controller	\$75,332*
3) Food and Beverage Service Delivery Evaluation	\$90,000

**This accounts for 50% of the cost being expensed to MOD Operations.*



August 29, 2023

To: Jeff Matheson, GM

From: Kelly Berto, Senior Manager of Resident Services

Subject: Transportation Study-Update

Recommendation:

Contract with Fehr & Peers to provide an update to the Transit Study.

Background:

In 2018 a Transit Study was conducted by the firm Fehr and Peers. This comprehensive study provided an analysis of Rossmoor's Transportation operations and recommendations for improved service. Some of the recommendations from the 2018 study have been evaluated and implemented. These include GoGo Grandparent, which is a partner of Uber/Lyft to provide subsidized rides for residents. This program has been popular with residents but is limited to what types of rides it can provide. It is offered only outside of Transportation Department hours and service areas. There has also been a noticeable large decline in overall ridership post-COVID. It is not certain whether this is due to removal of fixed routes or a change in usership. A new study is needed to evaluate the effectiveness of current operations and recommendations for community options.

Advantages/Benefits: Conducting an update to the study will provide Staff further guidance and expertise with forming a plan for future transit service options.

Financial Impact: The range of cost for the update is \$30,000-\$60,000, depending on the level of investigation in the report. Staff recommends a full evaluation at the cost of \$60,000.

Alternatives: If we choose not to conduct an update to the survey, we can use data collected from resident focus groups, surveys, and community/city transportation studies to make changes to improve service.



September 5, 2023

To: Jeff Matheson, GM
From: Thomas Hand, CFO
Subject: Reallocation/Repositioning of role to Assistant Controller

Recommendation:

Currently there is an open position within the MOD budget for a Budget Analyst/Accountant Position. The recommendation is to change this position to an Assistant Controller. The position would take on GRF and MOD duties with expenses split 50%/50%. The Assistant Controller will take over the month-end and year-end close responsibilities from the Controller, coordinate the GRF & mutual annual budgets and audits. This change in staffing would enable the Controller to train new staff to eliminate the daily transactional activity from this position's current workload. Without an Assistant Controller, the Controller is unable to devote enough time to training staff to perform the daily transactional tasks required to close the books. The Controller should be managing the entire accounting calendar of duties, ensuring that internal controls are being closely monitored, while assisting the CFO with protecting the assets of the organization. The Controller should not have to prepare the basic transactional level work assigned to staff accountants. The Controller's role is to oversee, review and approve all activities within the department and not perform work that is staff responsibility. Additionally, the Controller would be able to mentor staff, train, manage and prepare them for promotion within the department. Furthermore, the numerous tasks that the Controller currently performs on a daily, weekly, quarterly, and annual basis are more than should be required of one individual.

Background:

Advantages/Benefits:

The Controller spends a significant amount of time performing transactional activity daily. This would allow the Controller to perform duties of oversight, training, monitor internal controls, and ensure accounting policies and procedures meet current and future GAAP standards.

Financial Impact:

GRF would absorb 50% of the cost of the position. The additional cost including salaries and benefits is estimated to be \$75,332.00

Alternatives:

None.



August 28, 2023

To: Jeff Matheson, GM
From: Ann Mottola, Community Services Director
Subject: Food and Beverage Service Delivery Evaluation

Recommendation:

Consider Approval of Food and Beverage Service Delivery Evaluation

Background:

On June 22, 2023, the GRF Board approved an RFP for professional services to evaluate and recommend options for food and beverage service delivery for Rossmoor. The RFP was released on July 10, 2023, with a closing date of September 11, 2023.

This evaluation is being recommended in response to requests from the GRF Board and community members to review food and beverage services and evaluate the capacity to expand these services if market conditions support such expansion.

Should the GRF Board proceed with this project, the selected firm will carry out the following processes and present their findings and recommendations in a final report to the GRF Board:

- **Community Engagement** – Host workshops and develop a survey to: allow Rossmoor residents to gauge their satisfaction level with the existing food and beverage services; and to provide opportunities for residents to provide input on expanding food and beverage service.
- **Market Survey** – Perform a market survey to determine feasibility of supporting additional food and beverage operations and opportunities.
- **Food Facility Recommendations** – Review existing food preparation facilities at all clubhouses and make recommendations for improvements – if deemed appropriate – to allow expansion of food and beverage service delivery.
- **Report of Existing Food and Beverage Service Delivery and Feasibility of Expansion** including evaluation and recommendations for the following elements:
 - **Restaurant and Bar Lease Recommendation**

Date: August 28, 2023

Subject: Consider Approval of Food and Beverage Service Delivery Evaluation

Page 2 of 2

- Evaluate the current commercial rental market and recommend the appropriate lease terms for the restaurant space for like-sized facilities in similar demographic communities.
- Evaluate potential for expanding the catering program in cooperation with the restaurant lease.

- **Catering**
 - Evaluate the current catering program.
 - Evaluate opportunity to enter into an agreement with a food and beverage service vendor that may exclusively offer catering services at all or select GRF facilities.

- **Expansion of Food and Beverage Service Delivery**
 - Evaluate and recommend other opportunities and/or the ability of the community to support additional food service venues within the community.
 - Evaluate the feasibility of expanding food service delivery in secondary/additional site(s) and recommend locations.
 - If feasible, evaluate the benefit of a single vs multiple food and beverage service provider(s).

- **Method of Food and Beverage Service Delivery**
 - Evaluate the pros and cons of bringing food and beverage services under the GRF umbrella as an in-house department vs the outsourcing services.

Advantages/Benefits:

The evaluation process will allow an independent subject matter expert to identify opportunities to expand and/or improve food and beverage service operations at Rossmoor.

Financial Impact:

The RFP was released on July 10, 2023, with a closing date of September 11, 2023. Preliminary submittals range in cost from \$65,000 to \$90,000.

Alternatives:

The GRF Board can decide on a different process for evaluation of Food and Beverage Service Delivery.

SECTION 3

PROGRAM MODIFICATIONS

Principle 8 calls for identification of opportunities to modify or eliminate program activities to reduce operations costs. Suggestions to change the program of service may save money, offset other proposals to increase or add new program activities, or improve equity between those who use or are served by some aspect of our program and the general community who all share in the cost of providing the service or program.

There are no new program modifications proposed for the 2024 budget.

SECTION 4

NEW AND INCREASED REVENUE & PROGRAM COST RECOVERY

Principle 6 calls for identification of opportunities for increasing revenue or developing new sources of revenue. In years past, the Board, Finance Committee, staff, and residents have identified many possible new/increased revenue ideas. Many of the ideas were further discussed and assigned to staff for additional consideration/evaluation and have been implemented.

The following fee increases were approved by the GRF Board during their meeting August 31, 2023 and have been included in the 2024 operating budget.

- Handyman Fee Increases
- Facility Rental and Reservation Fee Increases
- RV Storage Fee Increases
- Golf Green Fees and Lesson Fee Increases



August 31, 2023

To: Jeff Matheson, GM

From: Jeroen Wright Director of Mutual Operations

Subject: Handy Man Fee Increases

Recommendation:

Adjust revenue for Handy Man Services based on fees approved by the GRF Board at the August 31, 2023, meeting.

Background:

On August 31, 2023, Handy Man Services fees were presented to the Board with a 10% increase. The Board directed Staff to increase fees from \$250 per year to \$275 per year.

Financial Impact:

Handy Man Service fee increases are estimated to generate an additional \$46,500 in revenue in 2024.

These fees were reviewed and approved by the GRF Board during their meeting of August 31, 2023.



August 31, 2023

To: Jeff Matheson, GM
From: Ann Mottola, Community Services Director
Subject: Facility Rental and Reservation Fee Increases

Recommendation:

Adjust revenue for Facility Rentals and Reservations, based on fees approved by the GRF Board at the August 31, 2023, meeting.

Background:

On August 31, 2023, Facility Rental and Reservations fees were presented to the GRF Board with an incremental increase over three years. The Board directed Staff to increase fees for 2024 based on rates recommended for 2025. The attached **Facility Rental and Reservations Fee Schedule** includes the fees approved by the Board.

Advantages/Benefits:

Fees for rentals and reservations have not been benchmarked for over ten years. These increases will bring Rossmoor's rates for these personal benefit services closer to market rate.

Financial Impact:

The fee increases for Facility Rental and Reservations are estimated to generate an additional \$88,560 in revenue in 2024.

These fees were reviewed and approved by the GRF Board during their meeting of August 31, 2023. The fee increases have been included in the 2024 operating budget.

Alternatives:

None.

FACILITY RENTAL + RESERVATION FEES	Current Fees	2024 Fees
FLAT RATE FEES		
Small Meeting Rooms (1-20) Up to 4 HRS		
Creekside: Bunker	40	60
Creekside: Mulligan	40	60
Dollar: Garden Room	30	60
Dollar: Card Room 1	20	30
Dollar: Card Room 2	20	30
Gateway: Multi-Purpose Room 1	30	60
Gateway: Multi-Purpose Room 2	30	60
Gateway: Multi-Purpose Room 3	30	60
Medium Meeting Room (1-50) Up to 4 HRS		
Gateway: Redwood Room	50	85
Hillside: Vista Room	50	85
Mid-Size Meeting Room (20-100) Up to 4 HRS		
Creekside: Fairway	125	175
Creekside: Club Room	150	175
Event Center: Donner Room	150	175
Theatre/Meeting Hall (150) Up to 4 Hours	150	150
Picnic Grounds	0	25
No Fee Rooms		
Dollar: Chess Room	0	0
Dollar: Card Room 3	0	0
Dollar: Eisenhower Room	15	0
Event Center: Echo Room	0	0
Hillside: Pine Room	0	0
HOURLY + BLOCK RATES		
	<i>Existing are Flat</i>	<i>Hourly or Block</i>
Large Hall with Kitchen Included (200-250)		
Gateway: Fireside + Kitchen	225/500*	
Hillside: Diablo + Kitchen	175/400*	
<i>Minimum 2 Hours</i>		230
<i>6 Hour Block</i>		590
<i>12 Hour Block</i>		1,180
<i>Additional Hour</i>		115
Event Center		
Tahoe Room (Ballroom) + Kitchen (350)	500/800*	
<i>Minimum 2 Hours</i>		270
<i>6 Hour Block</i>		700
<i>12 Hour Block</i>		1,350
<i>Additional Hour</i>		135

HOURLY + BLOCK RATES (Continued)	<i>Existing are Flat</i>	<i>Hourly or Block</i>
Kitchen Fees (If not Included - FLAT RATE)	20-50	
<i>Warming Kitchens</i>		25
<i>Full Kitchens</i>		50
Dollar Patio (66) + Dining Space (50)	100	
<i>Minimum 2 Hours</i>		110
<i>6 Hour Block</i>		300
<i>12 Hour Block</i>		550
<i>Additional Hour</i>		55
Peacock Plaza (100)	0	
<i>Minimum 2 Hours</i>		110
<i>6 Hour Block</i>		300
<i>12 Hour Block</i>		550
<i>Additional Hour</i>		55
* Higher fee indicated for Fireside, Diablo, and Tahoe Rooms are for Weddings under the existing fee schedule.		

SET UP FEES (Private + Club Use)	CURRENT FEES	2024 FEES
Flat Rates		
Tables & Chair Set Up		
<i>1-50 Guests</i>	20	25
<i>51-100 Guests</i>	40	50
<i>101-200 Guests</i>	80	95
<i>200+ Guests</i>	120	175
AV (Projector, Mics, Laptop Hookups etc)	20	40
Coffee Service (Under Review)	30	30
Hybrid Zoom (Transitioning to Zoom Carts Only)	40	40
Portable Sound	50	50
Riser Set Up	40	40
Change Fee	50	50
Deposit (Refundable Cleaning/Damage)**	0	500
Hourly Rates		
Tech Time (AV Tech) HOURLY RATE	40/Hour	40/Hour
Sound Panels	50/Hour	40/Hour
Additional Staff Time	50 Flat Rate	40/Hour
** Refundable Deposit Required for all Private or Club use at Large Room (Kitchen), Ballroom, Dollar Patio, Dollar Dining Space, and Peacock Plaza.		



August 31, 2023

To: Jeff Matheson, GM
From: Ann Mottola, Community Services Director
Subject: RV Storage Recommended Fee Increases

Recommendation:

Adjust revenue for RV Storage based on fees approved by the GRF Board at the August 31, 2023, meeting.

Background:

On August 31, 2023, RV Storage fees were presented to the Board with an incremental increase over three years. The Board directed Staff to increase fees based on an averaging of the 2024 and 2025 recommended rates, and approved the increase in RV Storage beginning 2024 to:

- \$1,000 per year for Covered Spaces
- \$500 per year for Uncovered Spaces.

Advantages/Benefits:

Fees have not been benchmarked for RV Storage for over ten years. These increases will bring Rossmoor's rates for these personal benefit services closer to market rate.

Financial Impact:

RV Storage fee increases are estimated to generate an additional \$26,750 in revenue in 2024.

Alternatives:

None.



September 4, 2023

To: Jeff Matheson, GM
From: Mark Heptig, Director of Golf
Subject: Increase some fees for the golf facilities

Recommendation:

After reviewing the greens fees and lesson fees and comparing them to other local golf facilities I recommend that the following changes be made.

1. That the resident daily fees be increased in two categories. The daily 18-hole rate would move to \$30.00, and the 9-hole rate would move to \$15.00. This would be an increase of \$2.00 and \$1.00 respectively.
2. The guest lesson rate would increase to \$60.00, and the junior rate would increase to \$25.00. Both would be a \$5.00 increase.

Financial Impact:

I believe these increases will result in an increase in overall income of between \$30,000 and \$35,000 to help offset the golf budget.

These fees were reviewed by the Golf Advisory Committee and approved by the GRF Board during their meeting of August 31, 2023. The fee increases have been included in the 2024 operating budget for golf.

Alternatives:

None.

SECTION 5
DEFINED BENEFIT PENSION PLAN

The defined benefit pension plan was begun by GRF in 1968. It covers unrepresented (non-union) employees and was closed to new employees in 2009. Each year the GRF makes a contribution to the pension plan as either required by law or recommended by our plan administrator actuary at MassMutual.

Of the annual pension contribution, 69% is funded through the GRF operating budget (coupon), with the balance from the MOD management fee, and a lump sum prepayment from Waterford.

In 2015 the CFO consulted with our actuary at MassMutual to prepare a projection in order to allow GRF to better plan and “smooth” its pension plan contributions over the coming years. Assuming a cautious 6% long term return on investment, our actuary projects and recommends our contributions average about \$1.025M per year. In some years the return may be less than 6% which could require a somewhat greater contribution, however assuming a long-range return of 6%, the contribution should average \$1.025M.

Relying on the actuary’s projection, staff is recommending and has included in the 2024 GRF draft budget, a pension contribution of \$707,250 or 69% (GRF’s portion) of the \$1.025M total recommended contribution.

SECTION 6

TRUST FACILITY/PROPERTY MAINTENANCE PROJECTS AND PURCHASE OF TANGIBLE PROPERTY

Principle 5 specifies funding of the annual Trust Facility/Property Maintenance work and purchases of tangible property (each item costing more than \$5,000). The attached list proposes \$843,300 in projects for 2024.

The Board is asked to review the list of projects/purchases and approve/disapprove each of the items. Short narrative descriptions of the proposed work/purchases are also included in this section.

The draft 2024 budget includes funding the Trust Maintenance Account \$700,000. The remaining amount to cover the 2024 budget items will be covered by the Trust Maintenance reserve fund.

This section also includes a Long-Range Comprehensive Trust Maintenance plan. The schedule provides a 10-year projection of significant maintenance projects with a funding plan to smooth the annual coupon contributions.

2024 Trust Facility and Property Maintenance Projects

	<u>Project</u>	<u>Cost</u>
Public Works		
1	Street Maintenance - slurry seal	467,700
2	Concrete Repairs	120,000
3	Utility Maintenance	22,000
Valley Wide		
4	Equipment Replacements	43,000
5	Painting & Staining	50,000
6	Furniture Replacement	16,200
7	Grout Maintenance	11,400
Open Space		
8	Open Space Tree Maintenance	55,000
9	Defensible Space Fire Abatement	28,000
10	Trails Maintenance	15,000
11	Creek Repairs	15,000
	TOTAL	<u>843,300</u>

2024

Public Works

Street Maintenance

Funding is recommended to repair sections of streets that may be damaged from weather or from repairs to underground utilities that require cutting into asphalt pavement. Re-stripping of legends, crosswalks, red curbs, etc. and preventive useful life increasing maintenance for areas in need of crack fill, sealcoat or slurry seal.

\$467,700

Concrete Maintenance

These funds are for replacement or repair of sections of concrete sidewalks that may be damaged by trees, weather or repairs to underground utilities that require concrete removal. Repairs to pool decks, concrete gutters, v-ditches, etc.

\$120,000

Utility Maintenance

The water, sewer and drainage lines associated inside GRF facilities or underground frequently require repairs. Much of the infrastructure is original to the development and requires annual maintenance.

\$22,000

Valley wide

Equipment Replacements

This item is to cover unscheduled replacement of equipment, becoming necessary during the year. It includes items such as heating, ventilation and air conditioning, pumps, motors, water heaters, etc.

\$43,000

Painting & Staining

This account provides resources to repaint several meeting rooms and hallways, plus stain and paint building exteriors where necessary.

\$50,000

Furniture Replacement

Furniture in all clubhouses must be maintained and replaced periodically. These funds will be used to keep clubhouse furnishings in good condition.

\$16,200

Grout Maintenance

Grout needs regular maintenance due to ongoing wear and difficulty of cleaning. These resources will help rejuvenate tile areas.

\$11,400

Open Space

Open Space Tree Maintenance

These resources are used for contract services to complete tree trimming and tree removal in the open space.

\$55,000

Defensible Space Fire Abatement

This budget line item is used for maintenance efforts to limit the risk of fire spread. It includes weed abatement and fire break discing in the open space. Work is performed to meet current Contra Costa County Fire Department regulation.

\$28,000

Trails Maintenance

These resources are used for various projects to maintain the trail system in Rossmoor.

\$15,000

Creek Repairs

These funds are for ongoing rock weir maintenance and unanticipated creek bank stabilization repairs.

\$15,000

**TRUST MAINTENANCE EXPENSE
OPERATING FUND**

Location	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Corp Yard Total	-	10,906	-	19,284	12,275	-	-	20,649	-	-
Creekside Total	-	-	35,011	-	15,890	16,367	-	-	-	27,632
Tice Creek Total	-	-	30,296	-	-	-	-	-	119,232	-
Dollar Total	-	-	85,680	32,141	-	-	-	-	-	76,756
Event Center Total	-	-	-	12,856	-	-	-	-	14,904	-
Gatehouse Total	-	-	-	19,284	-	-	-	-	-	-
Gateway Total	-	-	44,066	-	26,484	94,111	-	173,639	44,712	46,053
Golf Storm Drain Total	-	-	-	-	-	-	-	-	-	-
Hillside Total	-	-	49,200	77,138	-	16,367	28,097	-	-	30,702
Valley-Wide Total	843,300	922,826	540,499	710,338	1,057,139	615,283	940,686	860,819	1,292,794	815,063
Grand Total	843,300	933,732	784,752	871,042	1,111,789	742,128	968,783	1,055,106	1,471,642	996,206
Fund Balance										
Beginning Balance	647,800	504,500	320,768	286,015	214,973	(96,816)	11,056	(107,727)	(312,833)	(934,475)
Amount Collected Via Coupon	700,000	750,000	750,000	800,000	800,000	850,000	850,000	850,000	850,000	850,000
Expenditures	(843,300)	(933,732)	(784,752)	(871,042)	(1,111,789)	(742,128)	(968,783)	(1,055,106)	(1,471,642)	(996,206)
Ending Balance	504,500	320,768	286,015	214,973	(96,816)	11,056	(107,727)	(312,833)	(934,475)	(1,080,681)

SECTION 7
OPERATING CASH

The Golden Rain Foundation strives to begin the fiscal year with a minimum operating cash balance of \$2.0 million, as stated in budget Principle 16. The cash is necessary to pay for expenditures incurred early in the year for which the funds to pay those expenses will be collected throughout the year. In addition, it is a prudent business practice to maintain a cash balance to provide for any urgent, unusual, or unforeseen expenses which may arise.

For 2024, Principle 17 states that cash in excess of the \$2.0 million target may be used as a source of funds to offset operation costs or to fund the Trust Maintenance Operating Fund which shall have the effect of minimizing future Trust Maintenance expense fluctuations.

SECTION 8

DEPARTMENTAL DETAIL

This section of the budget includes proposed revenue and expenditure detail for GRF's twenty operational departments, plus unallocated/general services proposed revenue and expenditures. Each tab includes a brief description of functions, provides a staff allocation "headcount" chart, and a line-item revenue and expenditure spreadsheet delineating 2021 actual, 2022 actual, 2023 budget and actual through June 30, and proposed 2024 revenues and expenditures. Each tab also includes a narrative, keyed to the account code number for each line, except direct personnel cost line items, e.g., salaries and wages, social security tax, health insurance, retirement, and worker's compensation, to explain the general nature of the individual revenue/expense line items. Any proposed significant year over year increases or decreases, or projected significant year end variances are also explained in the narrative.

EXECUTIVE SERVICES/GENERAL MANAGEMENT OFFICE

General Management Responsibilities:

- Handles overall fiscal management of GRF Operations and Trust budgets.
- Provides community relations within and outside of Rossmoor.
- Serves as appointing authority for all GRF staff.
- Serves as primary staff liaison with the GRF Board.
- Is involved in various special projects.

Executive Services Responsibilities:

- Executive Services Manager serves as Secretary to the GRF Board of Directors, Assistant Secretary of the GRF, and Board Parliamentarian.
- Provides administrative support to the GRF Board of Directors, GRF committees, and the General Manager.
- Maintains all GRF contracts and Board of Directors, GRF committee, and General Manager records.
- Handles internal and external mail operations for GRF and Mutuals staff.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
General Manager/CEO	1.00	1.00	1.00
Executive Services Manager	1.00	1.00	1.00
Admin Assistant	1.00	1.00	1.00
Mail Room Clerk	1.00	1.00	1.00
Total	4.00	4.00	4.00

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
TOTAL REVENUE	0	0	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	18	18	12	400	400	0
6110 SALARIES AND WAGES	464,943	479,610	205,118	490,718	471,052	-19,666
TOTAL SALARY AND WAGES	464,960	479,628	205,130	491,118	471,452	-19,666
6201 SOCIAL SECURITY TAX	24,525	31,647	15,492	27,905	28,795	890
6202 FEDERAL UNEMPLOYMENT INSURANCE	238	243	88	168	168	0
6203 STATE UNEMPLOYMENT INSURANCE	752	690	250	728	728	0
6204 HEALTH INSURANCE-NON UNION	54,931	20,993	12,031	29,401	56,373	26,972
6205 LIFE INSURANCE - NON UNION	2,629	3,061	1,448	3,684	3,222	-462
6206 LONG TERM DISABILITY INSURANCE	1,061	1,169	650	1,422	1,421	-1
6211 WORKER'S COMPENSATION	3,180	2,181	1,430	4,546	3,091	-1,455
6213 TRAVEL AND MEAL ALLOWANCE	39	351	3,243	2,000	5,000	3,000
6214 401(k) MATCH GRF	15,799	21,788	8,480	24,536	19,403	-5,133
6219 STAFF TRAINING	0	0	1,977	600	1,000	400
6222 EMPLOYEE UNIFORMS & LAUNDRY	349	357	0	350	400	50
6224 DUES AND MEMBERSHIPS	435	700	0	465	490	25
6225 SUBSCRIPTIONS AND BOOKS	2,750	2,750	2,900	2,750	3,000	250
6227 VISION CARE	310	274	262	579	718	139
6229 DENTAL INSURANCE	2,785	3,129	2,019	5,588	5,412	-176
TOTAL OTHER EMPLOYEE EXPE	109,781	89,333	50,270	104,722	129,221	24,499
6302 PROFESSIONAL SERVICES	0	0	6,000	0	0	0
6310 POSTAGE AND DELIVERY	2,287	33	0	0	0	0
6311 COPY/PRINTING SERVICES	2,171	1,558	7,499	24,320	25,500	1,180
6312 BUSINESS PROMOTION	7,804	11,586	8,154	12,500	13,990	1,490
6402 ADMINISTRATIVE SUPPLIES	4,146	3,640	1,687	3,500	3,500	0
6420 SUPPLIES	0	43	0	0	0	0
TOTAL OPERATING EXPENSES	16,408	16,861	23,340	40,320	42,990	2,670
6702 TELEPHONE	420	240	120	240	240	0
TOTAL UTILITIES	420	240	120	240	240	0
TOTAL EXPENSES	591,570	586,062	278,860	636,400	643,903	7,503
DIFFERENCE	-591,570	-586,062	-278,860	-636,400	-643,903	7,503

EXECUTIVE SERVICES/CHIEF EXECUTIVE OFFICE

Account #6104 – Overtime Wages

We are budgeting \$400 in 2024 for overtime wages, which is the same amount we budgeted for in 2023. Overtime is sometimes necessary to complete time sensitive projects in a timely manner.

Account #6213 – Travel and Meal Allowance

We are budgeting \$5,000 in 2024 for travel/accommodations/per diem for the CEO/General Manager to attend professional association events, which is an increase of \$3,000 over 2023. This is primarily due to increased travel costs.

Account #6219 – Staff Training

We are budgeting \$1,000 for CACM certification training and for registration fees for the CEO/General Manager to attend professional association events, which is an increase over 2023 by \$400. This is to compensate for the additional courses.

Account #6222 – Employee Uniforms

The mail clerk is required to wear Rossmoor logo shirts during the workday, so the Foundation must provide them. We are budgeting \$400 in 2024 for employee uniforms, which is a \$50 increase over 2023. The increase is due to increased cost from the vendor.

Account #6224 - Dues and Memberships

We are budgeting \$265 for the CEO/General Manager's CACM membership annual dues and \$225 for the CEO's Community Manager's International Association dues in 2024, for a total of \$490. This is an increase of \$25 due to vendor price increase.

Account #6225 – Subscriptions and Books

We are budgeting \$3,000 in 2024 for a Simbli Meeting Module subscription for software to create Board agenda packets and meeting minutes. This is an increase of \$250 due to the vendor increase.

Account #6311 – Copy/Printing Services for Election Inspection and Election Related Materials

We are budgeting \$25,550 in 2024 for Election inspection services and election related materials services for four director election districts in 2023. We are budgeting \$22,000 for election inspector services, election material preparation, and ballot preparation and

mailing, which includes postage(each individual district cost is \$5,500, which is the same as last year). Additional election material costs associated are \$3,250 for election petition post card printing and labor costs which includes all election districts. Also, a single cost of \$300 for materials to mail letters announcing the Annual Meeting of Members to those residents who do not receive newspaper delivery. The printing and labor costs increased by \$824 over 2023.

In 2023, there was balloting in one of the five districts. Of the five candidates, four ran unopposed.

Account #6312 - Business Promotion

The primary costs for business promotion are for general Rossmoor promotional items. In 2023, funds were allotted for a print and ad campaign with the San Francisco Chronicle, of which approximately \$5,000 was used. There are miscellaneous other expenditures, such as the Board's end-of-term event (\$4,500), awards for Board members leaving office (\$320), working lunches for the Board when its meetings are lengthy (\$2,880), two Board retreat lunches (\$840), and General Manager business lunch meetings (\$450). We are budgeting \$13,990 in 2024 for business promotion. This an increase of \$1,490 over 2023 due to increased catering costs.

Account #6402 - Administrative Supplies

These funds are intended to be used for miscellaneous supplies utilized by staff and the Board during the year. We are budgeting \$3,500 in 2024 for administrative supplies, which is the same amount we budgeted for in 2023.

Account #6702 – Telephone

These funds are intended to be used for a \$20 monthly reimbursement for the use of personal cell phones for work related business for the manager. We are budgeting \$240 in 2024, which is the same amount we budgeted for in 2023.

HUMAN RESOURCES

Responsibilities:

- Develops policies and programs that support the mission and successful operating objectives of Golden Rain and advise management and employees on related matters.
- Works with and through various types of employee-related needs, concerns and or grievances.
- Provides labor negotiations and relationship development.
- Administers applicable Leave of Absence laws and provisions.
- Oversees recruitment, selection and hiring of personnel.
- Ensures wage equity and competitiveness among jobs and job groups based on our type of organization and the services we provide.
- Plans, secures and administers traditional health and welfare programs such as medical, dental and vision insurance. Other benefit programs include life insurance, Employee Assistance (EAP) benefits, COBRA, and coordinates with other benefit insurance programs such as disability.
- Oversees performance management and measurement, which includes annual performance review administration, working with managers to develop performance goals and metrics, and other measures to gauge performance success such as goal setting activities or performance improvement plans.
- Plans, develops and executes ways and methods to increase development of employee knowledge, skills and abilities for both management and staff.
- Ensures that GRF policies, programs and practices comply with any federal, state and local employment laws. Ensures that measures are put into place that help mitigate the potential for violating any of these laws.
- Operates within these areas to preserve and enforce GRF standards as provided in our employee handbook, while supporting the integrity of GRF's culture as stated in our Vision, Mission and Values.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
Senior Manager HR ⁽¹⁾	1.00	1.00	1.00
HR Generalist II ⁽¹⁾	1.00	1.00	1.00
HR Generalist I ⁽²⁾	1.00	1.00	1.00
HR Admin. Assistant ⁽¹⁾	1.00	1.00	1.00
Total	4.00	4.00	4.00

(1) 50% of salary allocated to MOD

(2) 35% of salary allocated to MOD

105 HUMAN RESOURCES
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
TOTAL REVENUE	0	0	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	3,610	3,696	2,227	3,000	3,000	0
6110 SALARIES AND WAGES	189,030	241,982	107,032	206,191	216,554	10,363
TOTAL SALARY AND WAGES	192,641	245,678	109,259	209,191	219,554	10,363
6200 EMPLOYEE BENEFITS	9,416	8,845	4,046	8,500	6,500	-2,000
6201 SOCIAL SECURITY TAX	13,650	17,157	8,112	15,773	16,567	794
6202 FEDERAL UNEMPLOYMENT INSURANCE	101	196	44	168	168	0
6203 STATE UNEMPLOYMENT INSURANCE	316	555	125	728	728	0
6204 HEALTH INSURANCE-NON UNION	32,590	42,166	17,553	42,424	45,468	3,044
6205 LIFE INSURANCE - NON UNION	1,522	1,864	725	1,776	1,696	-80
6206 LONG TERM DISABILITY INSURANCE	805	978	432	927	905	-22
6211 WORKER'S COMPENSATION	723	897	395	949	672	-277
6213 TRAVEL AND MEAL ALLOWANCE	17	0	0	500	500	0
6214 401(k) MATCH GRF	9,358	11,575	5,713	10,310	10,828	518
6217 RECRUITMENT	27,876	92,809	68,040	60,000	50,000	-10,000
6218 PRE-EMPLOYMENT PHYSICALS	12,350	44,929	12,094	42,402	38,000	-4,402
6219 STAFF TRAINING	2,935	1,647	6,994	13,000	11,000	-2,000
6220 STAFF SUPPORT	32,876	37,724	8,589	45,000	47,500	2,500
6222 EMPLOYEE UNIFORMS & LAUNDRY	0	0	292	0	0	0
6224 DUES AND MEMBERSHIPS	2,152	1,787	414	2,000	2,000	0
6225 SUBSCRIPTIONS AND BOOKS	5,502	5,587	7,289	10,000	10,000	0
6227 VISION CARE	254	359	140	394	339	-55
6229 DENTAL INSURANCE	1,849	2,201	720	2,039	2,043	4
TOTAL OTHER EMPLOYEE EXPE	154,292	271,274	141,716	256,890	244,914	-11,976
6302 PROFESSIONAL SERVICES	13,526	25,107	14,159	22,000	23,000	1,000
6303 LEGAL SERVICES	30,514	7,043	16,461	15,000	15,000	0
6310 POSTAGE AND DELIVERY	621	1,492	269	700	700	0
6402 ADMINISTRATIVE SUPPLIES	4,008	6,950	2,459	5,500	5,500	0
6409 SUPPLIES-COMPUTER EQUIPMENT	0	108	0	0	0	0
6420 SUPPLIES	0	0	20	0	0	0
TOTAL OPERATING EXPENSES	48,669	40,699	33,368	43,200	44,200	1,000
TOTAL EXPENSES	395,602	557,651	284,342	509,281	508,668	-613
DIFFERENCE	-395,602	-557,651	-284,342	-509,281	-508,668	-613

HUMAN RESOURCES
Entity 105
2024

Account #6104 – Overtime Wages

Inherent to HR practice are administrative and employee relation responsibilities that frequently call for quick response, presence and/or reaction to needs that detract from normal HR operations and are time sensitive. Thus, overtime associated with timely actions cannot always be easily avoided. The proposed 2024 budget remains flat at \$3,000.

Account #6200 – Employee Benefits

(Group Benefit Program Administration)

This account has included the Employee Assistance Program and related benefit costs. Also included are administrative charges associated with Medical and Dependent Care Flexible Spending Accounts. With a reallocation of FSA charges associated with Paylocity administration to a different account next year, the requested amount for 2024 is reduced to \$6,500.

Account #6213 - Travel/Meals Allowance

This line item includes mileage/travel, accommodations, and meal costs for training seminars, meetings, and conferences. With the expectation that most training and professional development programs will be conducted and attended virtually, these travel limitations will continue to keep our 2024 anticipated expenses flat at \$500.

Account #6217 – Recruiting

(Recruitment Advertising and Retention Programs)

This item encompasses the costs of recruiting advertisements as well as employee retention efforts that are related to recruiting. Significant changes in employer recruitment advertising have occurred over the past few years. The changing nature and competition among electronic job boards has driven applicants for most jobs to *Indeed* as the preeminent job posting website. As such, costs for such advertising have continued to increase with *Indeed's* evolving service and pricing models, and broad job market appeal for job seeking candidates.

Included in this line item are costs associated with maintaining a referral/hiring and retention bonus programs which add to recruitment related costs. The positive news in 2023 is that the volume of open positions that we have seen over the past 3 years has been reduced and there is an anticipation of more normal recruiting activities and needs in the coming year. Thus, the requested budget in 2024 is reduced to \$50,000.

Account #6218 - Pre-Employment Physicals

(Pre-Employment Physicals, Background Checks, DOT Testing and Other Employee Health/Safety Testing Requirements)

This item includes pre-employment physicals and drug tests; pre-employment background screening; post-accident drug tests; annual testing required for pest-control employees; required vaccinations; workplace injury first aid costs; required annual OSHA testing; and Department of Transportation-required random drug tests and pull notices. In the past year, we have seen an ease in COVID related activities as well as changes in employer policies that have required employer testing, however, we will still need to maintain testing supplies to ensure employee fitness for duty and workplace safety. The requested budget in 2024 is reduced to \$38,000.

Account #6219 - Staff Training

This line item includes program costs, materials and supplies required for several levels of training. Included are all-hands, management & supervisory team compliance and skills training, and group training as well as mandatory OSHA compliance training. Individual development is also included in this budget line item. Other anticipated training needs include a focus on safety related training to reduce potential workplace injuries and communications building. Due to an off-cycle year for harassment prevention training, the requested amount in 2024 is reduced slightly to \$11,000.

Account #6220 - Staff Support

The major components of this item include employee focused events; recognition programs such as service anniversaries and retirement recognition; the holiday luncheon, employee appreciation breakfast and similar events; and department-level staff amenities. Staff support activities and functions are an important part of employee engagement that support workplace culture, community and retention. Inflationary costs related to food services increases this budget item in 2024 slightly to \$47,500.

Account #6224 – Dues and Memberships

Included in this line item are dues and membership costs in professional organizations for Human Resources (national and local HR associations). Corporate membership in the California Chamber of Commerce has also been included here for its resources which are important to the organization's HR needs. These costs are typically paid in the fourth quarter of the year for the ensuing year's membership. In anticipation of these needs in 2024, the requested amount remains flat at \$2,000.

Account #6225 - Subscriptions and Books

This line item includes on-line resource materials, books and professional subscriptions, orientation and other mandated materials, as well as the cost of compensation analysis tools, employee total compensation statements, and related materials. This line item remains flat in 2024 at \$10,000.

Account #6302 - Professional Services

This item provides for our partnership with Industrial Employers Distributors Association (IEDA), a professional resource service group that has been retained to support GRF labor relations consulting, contract interpretation reconciliation efforts that impact GRF represented employees, and continued development between GRF, Local 324 and the Laborer's District Council. Also included in this line item are HR professional services which provide support for employee group benefit plan administrative needs, such as providing plan documentation in support of our ERISA reporting and compliance requirements. For 2024, this amount increases slightly to \$23,000.

Account #6303 - Legal Services

This item provides for legal consultation services related to HR policy and employee relation issues of a complex nature and involving deeper insight and application of Federal and/or State employment related laws. These resources may also be used in-part to support insurance retainers associated with employment practice defense. \$15,000 is again allocated to this account in 2024.

Account #6310 – Postage and Delivery

Items in this category include the mailing of official documents related to employment related requirements that must be sent through expedited and tracking mechanisms such as FedEx and similar delivery methods. Some of these mailings are time sensitive as required by law. The amount allocated to this account remains flat in 2024 at \$700.

Account #6402 - Administrative Supplies

The 2023 budget for administrative supplies remains flat at \$5,500.

PUBLIC SAFETY MANAGER

Responsibilities:

- Plan, direct, lead and oversee GRF's Public Safety Department activities and operations for the Rossmoor Community. Be the face and voice for all things related to public safety
- Facilitate and develop public safety goals
- Assist and support the GRF Board with their goals
- Develop, administrate and oversee the public safety budget; approve and forecast funds needed for equipment, materials, supplies, repair and staffing on an annual basis
- Provide public safety advice and direction to the GRF Board, Committees, Clubs, Employees, Mutual Presidents and their Boards
- Formulate, develop, and present new GRF rules and policies to be approved by the GRF Board and GRF Committees
- Establish the appropriate public safety service levels and delivery methods for the community. Adjust departmental methods and service delivery protocols to address new situations and to improve existing operations and functionality.
- Develop and provide the community with public safety education through presentations, newspaper articles, websites, mailings, public signs and devices
- Oversee and negotiate the Public Safety Contract with Securitas to provide:
 - Service levels that meet the expectations of GRF
 - Staffing entry gate and admitting visitors in accordance with Board approved policies, procedures and rules
 - Provide community-wide patrol 24/7/365
 - Providing 24/7/365 EMT services for residents, guests, and visitors.
 - Respond to calls for service and complete incident reports as required.
 - Lock/unlock and perform regular security checks of Foundation buildings.
 - Manage RFID process for residents, guests, employees, contractors, etc. as directed.
 - Manage ID card process for residents, employees, contractors, etc. as directed.
 - Manage golf cart registrations.
 - Manage parking restrictions in accordance with GRF and Mutual rules.
 - Provide welfare checks at the request of residents' family, friends, local law enforcement or medical facilities.
 - Provide Stairtrac service 7 days a week
 - Provide information and statistics to GRF and the Mutuals
- Negotiate and oversee other public safety related contracts
- Direct and lead GRF's emergency preparedness response. Liaison with

public safety agencies and resident driven emergency preparedness groups to better prepare the community for an emergency.

- Training employees on the GRF Emergency Operation Plan and make periodic updates to the plan to meet the needs of the community.
- Develop, negotiate and manage GRF’s community wide Access Control to include security cameras, door and gate access systems and other technologies that improve the safety of the community and our employees.
- Direct and lead the overall Traffic and Pedestrian Safety mission to include identifying areas that need improvement, presenting to the Rossmoor community, committees and the GRF Board to obtain approvals and funding for new equipment or engineering. Work with the City of Walnut Creek for their approval on road or sidewalk improvements. Work with the Walnut Creek Police Department to provide additional enforcement
- Identify, evaluate and propose for approval Public Safety Capital Improvement Projects
- Provide Public Safety advice to Human Resources during hiring and sensitive topics with employees.
- Enforce and administer the rules and policies of the GRF Board
- Explain, justify and defend GRF programs, policies and activities
- Respond to community questions related to Public Safety
- Manage the Nixle Alert System
- Manage Foundation OSHA and IIPP programs
- Oversee Department of Transportation drug and alcohol program for bus drivers
- Establish and maintain cooperative working relationships with the Walnut Creek Police Department and Contra Costa County Fire Protection District. Liaison with our Public Safety Partners and elected officials to improve the safety in Rossmoor.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
Public Safety Manager	1.00	1.00	1.00
Total	1.00	1.00	1.00

110 PUBLIC SAFETY
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
	OTHER INCOME						
5802	MISCELLANEOUS INCOME	0	0	20,100	0	0	0
5810	GOLF TAG/RFID REVENUE	30,490	41,150	25,120	48,000	48,000	0
	TOTAL OTHER INCOME	30,490	41,150	45,220	48,000	48,000	0
	TOTAL REVENUE	<u>30,490</u>	<u>41,150</u>	<u>45,220</u>	<u>48,000</u>	<u>48,000</u>	<u>0</u>
	EXPENSES						
6110	SALARIES AND WAGES	132,330	148,820	80,463	155,925	162,474	6,549
	TOTAL SALARY AND WAGES	132,330	148,820	80,463	155,925	162,474	6,549
6201	SOCIAL SECURITY TAX	11,049	11,261	6,374	11,375	12,429	1,054
6202	FEDERAL UNEMPLOYMENT INSURANCE	86	51	5	42	42	0
6203	STATE UNEMPLOYMENT INSURANCE	264	143	14	182	182	0
6204	HEALTH INSURANCE-NON UNION	6,248	0	0	0	0	0
6205	LIFE INSURANCE - NON UNION	1,121	1,230	636	1,272	1,272	0
6206	LONG TERM DISABILITY INSURANCE	613	535	267	535	535	0
6211	WORKER'S COMPENSATION	588	595	258	717	504	-213
6213	TRAVEL AND MEAL ALLOWANCE	195	671	0	400	400	0
6214	401(k) MATCH GRF	4,771	7,328	4,246	7,796	8,124	328
6224	DUES AND MEMBERSHIPS	294	0	0	300	300	0
6227	VISION CARE	46	0	0	0	0	0
6229	DENTAL INSURANCE	333	0	0	0	0	0
	TOTAL OTHER EMPLOYEE EXPE	25,607	21,813	11,800	22,619	23,788	1,169
6302	PROFESSIONAL SERVICES	0	0	0	18,750	0	-18,750
6311	COPY/PRINTING SERVICES	2,223	3,014	1,101	2,000	2,000	0
6401	COST OF MATERIAL USED/SOLD	25,036	36,279	16,592	29,000	29,000	0
6402	ADMINISTRATIVE SUPPLIES	3,718	8,337	1,614	8,000	6,000	-2,000
6405	EMERGENCY PREPAREDNESS	15,409	21,547	1,843	21,000	21,000	0
6408	SAFETY/SECURITY SUPPLIES	8,075	4,412	2,605	6,000	6,000	0
6420	SUPPLIES	1,623	1,943	867	1,600	1,600	0
	TOTAL OPERATING EXPENSES	56,083	75,533	24,622	86,350	65,600	-20,750
6803	PUBLIC SAFETY CONTRACT	1,968,405	2,044,526	1,049,192	2,110,530	2,171,336	60,806
	TOTAL CONTRACTUAL SERVICE	1,968,405	2,044,526	1,049,192	2,110,530	2,171,336	60,806
6901	EQUIPMENT RENTAL	561	1,052	491	500	500	0
6903	EQUIPMENT REPAIR/MAINTENANCE	7,093	5,224	5,433	6,000	6,000	0
	TOTAL REPAIRS AND MAINTEN	7,654	6,277	5,924	6,500	6,500	0
7003	BANK CHARGES-ALL TYPES	1,236	1,412	940	1,200	1,400	200
	TOTAL FINANCIAL EXPENSES	1,236	1,412	940	1,200	1,400	200
	TOTAL EXPENSES	2,191,316	2,298,381	1,172,940	2,383,124	2,431,098	47,974
	DIFFERENCE	-2,160,826	-2,257,231	-1,127,720	-2,335,124	-2,383,098	47,974

110 PUBLIC SAFETY
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
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**PUBLIC SAFETY
Entity 110
2024 BUDGET**

Account #5810 – RFID Revenue

This account includes revenue from the sale of RFID tags. For 2024 it is expected that RFID revenue will be similar to 2023 at \$48,000. There was an increase in revenue in 2023 due to the RFID rate increase from \$20 to \$24 for RFID tags and from \$10 to \$12 for RFID renewals. The rate increase is intended to cover the increased cost to purchase RFID tags.

Account #6213 – Travel/Meal Allowance

This account is used for the Public Safety Manager’s travel/meals that are required for the position. The Public Safety Manager is not provided with a Foundation vehicle, and as such, mileage costs incurred during employment are reimbursed according to the Internal Revenue Service’s annual mileage rates. For 2024, \$400 in travel/meal allowance is requested which is no change from 2023.

Account #6224 – Membership

This account is used for memberships to professional public safety associations which provide up to date information on latest public safety issues and strategies. The budget amount for this account for 2024 is \$300 which is the same as 2023.

Account #6311 - Copy and Printing Services

This item includes copying and printing costs for reporting forms, maps, access device registration and permanent guest list forms, and other miscellaneous hand-outs supplied to residents and guests. The proposed budget reflects no budget increase and remains the same at \$2,000 for 2024.

Account #6401 – Cost of Material Used/Sold

This account is for the purchasing of new RFID tags. The budget amount requested for 2024 is \$29,000, which is the same as 2023.

Account #6402 - Administrative Supplies

This category includes all administrative supplies required for daily public safety operations. This line item includes community mailings (i.e., access device renewals), paper, toner, identification cards, printer ink, and other miscellaneous office supplies. The proposed budget will be reduced by \$2,000 for 2024 to \$6,000.

Account #6405 – Emergency Preparedness

This line item includes costs associated with the support of resident emergency preparedness efforts, such as the Emergency Preparedness Organization, Community Emergency Response Team (CERT), propane tank rentals and propane for generator at the gate, Map Your Neighborhood, Pets in Peril, administrative costs, adding and replacing supplies as required, printing and mailing costs, Foundation emergency preparedness supplies and emergency preparedness training/drills for Foundation employees. Due to the increased interest from the community regarding disaster preparedness, the number of training hours provided by an outside consultant will be increased for 2023. The budget amount requested for 2024 is \$21,000 which is no change from 2023.

Account #6408 - Safety/Security Supplies

This includes items such as EMT medical supplies as well as disposable items, including safety tape, batteries, and other safety supplies. The proposed budget for 2024 is \$6,000, which is the same as 2023.

Account #6420 – Supplies

This account is used for miscellaneous supplies to include Wi-Fi for push to talk radios and an iPad that is used by Securitas to communicate with the MOD Order Desk and with contractors during non-business hour call outs. The budget amount for this account is flat for 2024 at \$1,600.

Account #6803 - Public Safety Contract

This budget item encompasses all labor costs for personnel and costs for the vehicles provided according to the contract with the security vendor. Also, included in this budget item are the non-contracted costs for additional personnel, as requested by the Foundation, at annual events such as farmers markets, the July 4th Celebration, and extra gate personnel for certain holidays. Also, included are costs for personnel that may be required for emergencies, such as fire or crime watches, or other large non-recurring events. In 2023, staff negotiated, and the Board approved a new five-year contract with Securitas.

For this multi-year contract with Securitas, the 2024 increase is 3% which is the same as the 2023 increase. The proposed 2024 budget, which includes both **contracted (\$2,161,335.52) and non-contracted (\$10,000) costs, is \$2,171,335.52 (This would be an increase of \$62,951.52)**

Account #6901 – Equipment Rental

The Public Safety Office accepts credit/debit card payments for access devices and identification cards. This account includes the rental of the debit/credit card reader. In 2024 the rental costs will remain flat at \$500.

Account #6903 - Equipment Repair and Maintenance

Included in this line item are maintenance and repair costs for Foundation owned security equipment such as radios and microphones, Stair-Trac equipment, gate equipment, speed signs and camera systems and other public safety related equipment. Replacement cost for Foundation owned flags is also included. For 2024, the budget remains flat at \$6,000.

BUS TRANSPORTATION

Responsibilities:

- Provides operation of downtown bus service.
- Provides On Demand bus service as a demand-response service in which rides are scheduled based on pick-up and destination locations to group rides for the most efficient service possible.
- Implements a subsidized shared ride service utilizing Uber/Lyft.
- Conducts travel training to familiarize residents with local and public transit.
- Prepares grants to obtain funding for operations as well as capital.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
Bus Driver/Foreman	1.00	1.00	1.00
Bus Drivers	8.90	8.90	8.90
Dispatcher	0.60	0.60	0.60
Total	10.50	10.50	10.50

116 BUS TRANSPORTATION
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
5116	OTHER INCOME BUS GRANT	131,874	62,454	57,498	115,000	115,000	0
	TOTAL OTHER INCOME	131,874	62,454	57,498	115,000	115,000	0
	TOTAL REVENUE	<u>131,874</u>	<u>62,454</u>	<u>57,498</u>	<u>115,000</u>	<u>115,000</u>	<u>0</u>
	EXPENSES						
6104	OVERTIME WAGES	19,083	30,094	11,839	25,000	25,000	0
6110	SALARIES AND WAGES	464,190	415,662	264,881	593,954	615,152	21,198
6112	SEVERANCE PAY	3,432	0	0	0	0	0
	TOTAL SALARY AND WAGES	486,706	445,756	276,720	618,954	640,152	21,198
6201	SOCIAL SECURITY TAX	35,024	32,639	19,790	45,434	47,059	1,625
6202	FEDERAL UNEMPLOYMENT INSURANCE	513	647	357	504	462	-42
6203	STATE UNEMPLOYMENT INSURANCE	1,642	1,830	1,012	2,184	2,002	-182
6204	HEALTH INSURANCE-NON UNION	18,744	19,549	10,714	21,428	24,152	2,724
6208	ANNUITY-UNION	0	2,695	9,531	10,296	20,592	10,296
6209	HEALTH & WELFARE 324	108,443	97,725	66,107	158,148	146,940	-11,208
6210	RETIREMENT-UNION	149,526	143,212	88,915	194,803	205,098	10,295
6211	WORKER'S COMPENSATION	19,268	17,570	9,671	31,262	22,089	-9,173
6219	STAFF TRAINING	94	0	0	1,500	1,500	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	1,498	694	1,859	1,500	2,300	800
	TOTAL OTHER EMPLOYEE EXPE	334,752	316,560	207,957	467,059	472,194	5,135
6302	PROFESSIONAL SERVICES	21,171	44,594	33,192	30,000	30,000	0
6402	ADMINISTRATIVE SUPPLIES	1,141	2,198	33	0	0	0
6403	FUEL FOR VEHICLES	46,973	62,971	31,429	70,000	70,000	0
6420	SUPPLIES	5,193	12,805	2,405	12,000	12,000	0
	TOTAL OPERATING EXPENSES	74,477	122,568	67,058	112,000	112,000	0
6501	TRANSPORTATION TAX/LICENSES	2,013	11,994	5,209	8,750	8,750	0
6506	OTHER LICENSES AND FEES	229	30	0	0	0	0
	TOTAL TAXES	2,242	12,024	5,209	8,750	8,750	0
6602	AUTOMOBILE INSURANCE	22,990	26,809	13,452	28,600	28,600	0
	TOTAL INSURANCE	22,990	26,809	13,452	28,600	28,600	0
6903	EQUIPMENT REPAIR/MAINTENANCE	3,030	4,448	1,085	5,000	5,000	0
	TOTAL REPAIRS AND MAINTEN	3,030	4,448	1,085	5,000	5,000	0
7102	VEHICLE MAINTENANCE	42,169	42,802	14,021	40,000	40,000	0
	TOTAL INTER-DEPARTMENT C	42,169	42,802	14,021	40,000	40,000	0
	TOTAL EXPENSES	966,366	970,966	585,502	1,280,363	1,306,696	26,333
	DIFFERENCE	-834,493	-908,513	-528,004	-1,165,363	-1,191,696	26,333

116 BUS TRANSPORTATION
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
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BUS TRANSPORTATION

Account #5116 - Grant Revenue

The Bus Transportation Department received a grant from Measure J transportation sales tax measure for the operation of the Green Line and the subsidized shared ride service. The grant is for \$115,000.

Grant Revenue: \$115,000

Account #6104 - Overtime Wages

This covers overtime hours for bus drivers working holidays, when drivers must be called in to deal with an emergency, and special events.

\$25,000 is requested

Account #6219 – Staff Training

This covers the cost of training supplies and outside trainers for monthly driver safety training meetings.

\$1,500 is requested

Account #6222 – Employee Uniforms & Laundry

This budget provides funding for uniforms and laundry service. Due to an increase cost for uniforms.

\$2,300 is requested. (Increase of \$800)

Account #6302 – Professional Services

This account contains the funding for the license fees for the On-Demand software program (\$20,000). This line also includes funding for the agreement with Go Go Grandparents for the subsidized rideshare program that is funded through the Measure J Grant (\$10,000)

\$30,000 is requested

Account #6403 - Fuel for Vehicles

This covers fuel for Rossmoor's buses. We are estimating fuel prices to be \$5.00 per gallon. The cost is based on estimates for miles under the On-Demand model of service and limited fixed route.

\$70,000 is requested

Account #6420 – Supplies

This account has funding for supplies needed for the operation, such as radios, iPads, etc. It also funds safety items for the drivers and passengers, and administrative office supplies, such as printing costs for schedules.

Amount Requested \$12,000

Account #6501 - Transportation Tax / Licenses

This covers vehicle registration for the fleet of buses.

\$8,750 is requested

Account #6903 - Equipment Repair / Maintenance

This covers the cost of repairs for department equipment.

\$5,000 is requested

Account #7102 - Vehicle Maintenance

This covers all maintenance performed on the twelve buses by the vehicle maintenance department, including parts and labor.

\$40,000 is requested

ROSSMOOR COUNSELING SERVICES

Responsibilities:

- Assists residents who are experiencing emotional distress through individual, couple, family and/or group counseling.
- Provides comprehensive social work services to residents and their families to resolve difficult and unsafe situations.
- Supplies resource and referral information to residents and family members to enable them to make appropriate decisions and to plan for the future.
- Provides home visits to residents as needed for health and safety assessments.
- Provide educational workshops on topics of interest.
- Maintain a resource material library regarding Rossmoor and community services.
- Facilitate five different subject-matter specific, 90-minute support groups.
- Plan and schedule special events including annual Health and Information Fairs and Optimum Wellness Lectures.
- Facilitate community events that encourage connection and cohesion among Rossmoor residents.
- Make presentations to Rossmoor clubs and organizations, contribute articles to the Rossmoor News, and provide programs on Rossmoor Television.
- Consult with Golden Rain staff to address resident needs/problems. Provide GRF staff training and support as needed.
- Assist the Mutuals by mediating neighbor disputes and advising the Mutual directors regarding the most effective means for dealing with problematic resident behaviors.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
Manager	1.00	1.00	1.00
Social Worker	2.00	2.00	2.00
Administrative Coordinator	1.00	1.00	1.00
Total	4.00	4.00	4.00

119 COUNSELING SERVICES
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
TOTAL REVENUE	0	0	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	0	3	67	0	0	0
6107 TEMPORARY HELP	0	0	1,260	0	0	0
6110 SALARIES AND WAGES	322,131	325,015	165,651	357,520	380,190	22,670
TOTAL SALARY AND WAGES	322,131	325,018	166,978	357,520	380,190	22,670
6201 SOCIAL SECURITY TAX	23,531	23,963	11,886	27,350	29,085	1,735
6202 FEDERAL UNEMPLOYMENT INSURANCE	171	149	109	168	168	0
6203 STATE UNEMPLOYMENT INSURANCE	532	425	308	728	728	0
6204 HEALTH INSURANCE-NON UNION	53,182	34,476	15,457	41,361	34,041	-7,320
6205 LIFE INSURANCE - NON UNION	2,798	2,805	1,433	2,939	3,140	201
6206 LONG TERM DISABILITY INSURANCE	1,610	1,613	822	1,689	1,782	93
6211 WORKER'S COMPENSATION	1,618	1,637	868	2,404	1,561	-843
6213 TRAVEL AND MEAL ALLOWANCE	102	120	0	700	700	0
6214 401(k) MATCH GRF	16,083	16,429	8,507	17,876	19,010	1,134
6219 STAFF TRAINING	1,196	1,410	520	2,000	2,000	0
6224 DUES AND MEMBERSHIPS	1,226	1,087	308	1,500	1,500	0
6225 SUBSCRIPTIONS AND BOOKS	1,450	1,796	922	1,900	2,400	500
6227 VISION CARE	359	336	170	359	317	-42
6229 DENTAL INSURANCE	4,049	2,446	1,431	2,529	2,695	166
TOTAL OTHER EMPLOYEE EXPE	107,904	88,692	42,739	103,503	99,127	-4,376
6402 ADMINISTRATIVE SUPPLIES	2,842	3,255	1,819	3,000	3,700	700
6420 SUPPLIES	0	0	42	0	252	252
6447 COST OF TICKETED EVENTS	21	7,677	7,500	8,000	8,000	0
TOTAL OPERATING EXPENSES	2,863	10,932	9,362	11,000	11,952	952
TOTAL EXPENSES	432,899	424,642	219,079	472,023	491,269	19,246
DIFFERENCE	-432,899	-424,642	-219,079	-472,023	-491,269	19,246

**ROSSMOOR COUNSELING SERVICES
2024**

Account #6213 - Travel and Meal Allowance

This item primarily covers home visits to Rossmoor residents along with off-site meetings, as required. It includes transit, mileage, parking, and bridge toll expenses incurred by staff.

\$700 is requested.

Account #6219 – Staff Training

This line item covers the cost of mandatory continuing professional education for Licensed Clinicians as required by the state of California.

\$2,000 is requested.

Account #6224 – Dues, Memberships, and Educational Materials

This line item covers costs for professional license renewals, memberships and mal-practice insurance for the Licensed Clinicians as required by the State of California. This line item also covers books that are purchased for continuing education and the Counseling Services lending library for residents.

\$1,500 is requested.

Account #6225 – Subscriptions: Electronic Health Records and Zoom Pro

This line item covers monthly fees for the Electronic Medical Record System and Zoom Pro for remote sessions and community education events. Practice Fusion Electronic Medical Record System charges a \$149 monthly fee. The fee historically increases by \$10 mid-year making the yearly cost \$1848. Zoom Pro costs \$500 per year and provides a HIPAA compliant platform on which to see clients remotely. Telemedicine has been widely adopted by Rossmoor residents and creates more flexibility in their access to Counseling Services. The cost of Zoom Pro was covered by the IT dept. during the shutdown, but Counseling will absorb this cost since it is an on-going resource for residents. This increases the budget request by \$500.

\$2,400 is requested. (Increase of \$500)

Account #6402 – Administrative Supplies

This account covers office supplies, paper products, and materials for sessions and support groups. This account also covers new ergonomic furniture and tools. The supplies account has been most impacted by inflation. In addition, Counseling has new staff starting who will need their office furniture and tools updated which adds extra costs. This account is requested to increase by \$700 for 2024.

\$3,700 is requested. (Increase of \$700)

Account #6447 – Cost of Events

This line item accounts for speaker fees, major event supplies and/or food for events. The 2024 event calendar will include Counseling's standard events such as Optimum Wellness Lectures (a series of 6 lectures), Falls Prevention Event, and Rossmoor Health Fair.

\$8,000 is requested.

ACCOUNTING & INSURANCE

Accounting Responsibilities:

- All aspects of accounting through preparation of financial statements. Includes all general ledger, accounts receivable and accounts payable functions.
- Preparation of GRF budget.
- Payroll for all GRF employees including MOD.
- Benefit administration including all retirement plans for GRF and MOD.
- Establishing and maintaining relationships with banks, working on operational issues, as well as securing debt.
- Forecasting and monitoring cash requirements.
- Directing investments of funds.

Insurance Responsibilities:

- Developing and administering all aspects of the Foundation's risk management program, including risk assessment and loss control/prevention.
- Overseeing all aspects of the Foundation and the Mutuals' insurance program, including insurance placement and claims management.
- Responding to resident inquiries regarding the insurance maintained by Golden Rain and the Mutuals.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
CFO (1)	1.00	1.00	1.00
Controller (1)	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00
Senior Accountant (2)	1.00	1.00	1.00
Senior Accountant – ERP (4)	1.00	1.00	1.00
Payroll/Benefits (3)	1.00	1.00	1.00
Insurance Coordinator (1)	1.00	1.00	1.00
Accounts Payable/Receivable	1.00	1.00	1.00
Accounts Payable/Receivable - ERP (4)	1.00	1.00	1.00
	9.00	9.00	9.00
	9.00	9.00	9.00

(1) 65% of salary allocated to MOD.

(2) 75% of salary allocated to MOD.

(3) 25% of salary allocated to MOD.

(4) 70% of salary allocated to MOD – Jenark Replacement Project

120 ACCOUNTING
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
TOTAL REVENUE	0	0	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	12,024	22,068	30,146	8,000	8,000	0
6107 TEMPORARY HELP	0	44,076	5,524	42,084	0	-42,084
6110 SALARIES AND WAGES	504,190	535,213	230,006	447,966	461,394	13,428
TOTAL SALARY AND WAGES	516,214	601,357	265,675	498,050	469,394	-28,656
6201 SOCIAL SECURITY TAX	39,421	38,468	19,599	30,587	35,298	4,711
6202 FEDERAL UNEMPLOYMENT INSURANCE	351	287	115	294	378	84
6203 STATE UNEMPLOYMENT INSURANCE	1,198	812	326	1,274	1,638	364
6204 HEALTH INSURANCE-NON UNION	83,719	68,239	27,846	60,317	86,608	26,291
6205 LIFE INSURANCE - NON UNION	4,302	4,236	1,530	3,126	3,704	578
6206 LONG TERM DISABILITY INSURANCE	2,253	2,147	945	1,606	1,924	318
6211 WORKER'S COMPENSATION	2,058	2,037	875	1,839	1,429	-410
6213 TRAVEL AND MEAL ALLOWANCE	0	806	156	1,800	1,200	-600
6214 401(k) MATCH GRF	20,643	26,007	12,541	19,990	23,069	3,079
6222 EMPLOYEE UNIFORMS & LAUNDRY	0	91	274	0	0	0
6224 DUES AND MEMBERSHIPS	275	325	0	275	0	-275
6227 VISION CARE	709	560	234	463	625	162
6229 DENTAL INSURANCE	4,940	3,756	1,668	2,987	4,417	1,430
TOTAL OTHER EMPLOYEE EXPE	159,870	147,771	66,109	124,558	160,290	35,732
6302 PROFESSIONAL SERVICES	93,845	89,550	62,220	124,440	124,440	0
6402 ADMINISTRATIVE SUPPLIES	6,225	5,979	5,255	6,000	8,000	2,000
TOTAL OPERATING EXPENSES	100,070	95,529	67,475	130,440	132,440	2,000
TOTAL EXPENSES	776,153	844,657	399,260	753,048	762,124	9,076
DIFFERENCE	-776,153	-844,657	-399,260	-753,048	-762,124	9,076

ACCOUNTING

Account # 6104 – Overtime

This includes overtime for hourly staff. Management anticipates occasional overtime necessary due to payroll processing and month end reporting deadlines.

Account # 6213 – Travel and Meal Allowance

This line item includes mileage/travel, meal costs for training and other meetings.

Account # 6302 Professional Services

This category includes fees for the GRF financial audit, the retirement plan audits, and tax return preparation. The expense breakdown is as follows:

GRF Financial Audit	(1)	83,930.00
Pension/401(k) Audits	(1)	39,240.00
Tax Return	(1)	8,175.00
Retirement Plan Accounting		
Disclosure Report	(2)	3,000.00
Less Audit/Tax Return Fees to MOD (15%)		<u>(20,152.00)</u>
		<u>114,193.00</u>

(1) Per fee schedule of Estimated Fees by CBIZ and MHM.

(2) Based on prior years' experience for preparation of accounting disclosure report.

This account also accounts for unforeseen expenditures related to tax research, retirement plan changes. The total budgeted amount remains the same.

Account # 6402 Administrative Supplies

This account includes expenditures for various office supplies including paper, check stock, pens, pencils, toner cartridges, filing supplies and calendars. The recommended budget for 2024 is \$8,000 to account for rising costs.

INFORMATION TECHNOLOGY

Responsibilities:

- Handles all aspects of Information Technology, including wide area network infrastructure, telephone systems, cell phones, remote access, mobile messaging, hardware, application software, and operating systems.
- Oversees purchasing and inventory of all IT systems.
- Provides support and installations for GRF and MOD staff of all systems.
- Handles administrative duties, including preparation of budget, software and hardware contracts, network and internet security, backups and database management.
- Researches and implements new technologies.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
IT Manager (1)	1.00	1.00	1.00
IT Desktop Support (1)	1.00	2.00	2.00
IT Systems Engineer (1)	1.00	1.00	1.00
Systems Analyst (1)	1.00	1.00	1.00
	<u>4.00</u>	<u>5.00</u>	<u>5.00</u>

(1) 50% of salary allocated to MOD.

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OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
	TOTAL REVENUE	0	0	0	0	0	0
	EXPENSES						
6104	OVERTIME WAGES	1,372	2,953	1,541	2,000	2,000	0
6110	SALARIES AND WAGES	161,513	215,093	114,126	224,897	276,258	51,361
	TOTAL SALARY AND WAGES	162,885	218,046	115,667	226,897	278,258	51,361
6201	SOCIAL SECURITY TAX	12,283	17,466	8,869	17,205	21,133	3,928
6202	FEDERAL UNEMPLOYMENT INSURANCE	43	169	31	168	210	42
6203	STATE UNEMPLOYMENT INSURANCE	230	488	88	728	910	182
6204	HEALTH INSURANCE-NON UNION	4,381	8,341	4,983	14,760	22,467	7,707
6205	LIFE INSURANCE - NON UNION	1,382	1,354	787	1,514	3,151	1,637
6206	LONG TERM DISABILITY INSURANCE	720	818	499	996	1,540	544
6211	WORKER'S COMPENSATION	652	907	422	1,035	856	-179
6213	TRAVEL AND MEAL ALLOWANCE	0	1,269	1,130	0	10,200	10,200
6214	401(k) MATCH GRF	1,979	7,799	6,041	11,245	13,814	2,569
6219	STAFF TRAINING	3,718	6,358	874	15,000	10,000	-5,000
6227	VISION CARE	47	132	60	203	297	94
6229	DENTAL INSURANCE	276	851	384	1,281	2,161	880
	TOTAL OTHER EMPLOYEE EXPE	25,712	45,952	24,167	64,135	86,739	22,604
6310	POSTAGE AND DELIVERY	0	78	0	0	0	0
6402	ADMINISTRATIVE SUPPLIES	18,497	15,300	13,667	20,000	25,000	5,000
6409	SUPPLIES-COMPUTER EQUIPMENT	48,811	53,050	34,991	61,940	84,340	22,400
6420	SUPPLIES	0	90	0	0	0	0
	TOTAL OPERATING EXPENSES	67,308	68,518	48,659	81,940	109,340	27,400
6702	TELEPHONE	27,914	45,345	17,909	21,000	26,000	5,000
	TOTAL UTILITIES	27,914	45,345	17,909	21,000	26,000	5,000
6809	COMPUTER PROGRAM MAINTENANCE	187,802	214,247	118,594	275,770	395,475	119,705
	TOTAL CONTRACTUAL SERVICE	187,802	214,247	118,594	275,770	395,475	119,705
6903	EQUIPMENT REPAIR/MAINTENANCE	30,578	17,662	15,709	26,000	30,000	4,000
	TOTAL REPAIRS AND MAINTEN	30,578	17,662	15,709	26,000	30,000	4,000
	TOTAL EXPENSES	502,200	609,769	340,705	695,742	925,812	230,070
	DIFFERENCE	-502,200	-609,769	-340,705	-695,742	-925,812	230,070

INFORMATION TECHNOLOGY DEPARTMENT 2024

Account #6104 – Overtime

Some special projects and maintenance need to be performed outside of normal business hours so as not to disrupt business operations.

\$2,000 is requested

Account # 6213 – Travel and Meal Allowance

This account will be used for trips to our Las Vegas co-location for maintenance, emergency equipment repairs or upgrades. It includes air fare for 2 people, meals, car rental, and lodging. This would allow 1 trip per quarter, 1 person 4x, 1 additional person 2x. We do need the ability to be on site as there are certain sophisticated tasks that their 'remote hands' are not qualified to do on our behalf. Growing the footprint of the Las Vegas location to help reduce future IT costs such as web hosting and protecting against the unreliable power grid of Rossmoor to ensure business continuity is a goal worth investing in.

\$10,200 is requested.

Account #6219 - Staff Training

This account includes materials and technical training classes for the IT Staff. This training is vital to keep the IT department up to date on current technologies. This would allow for 1 certification boot camp @ 6k a subscription to PluralSite, as well as additional weekend courses just for knowledge growth such as PowerShell.

\$10,000 is requested.

Account #6402 - Admin Supplies

Computer equipment parts such as memory upgrades, hard drives, flash drives. The account also includes computer supplies such as fiber optic SPF converters, cables, mice, keyboards, small switches, office supplies, and accessories for computers and notebooks, dual monitor stands.

\$25,000 is requested.

Account #6409 - Computer Equipment

Computers, Notebooks, Monitors, Printers, and scanners, replacement of old battery UPS's that keep downstream network equipment alive during power outages and assorted hardware required for employees to do their jobs. With the need to work remotely combined with Zoom meetings, the demand for laptops has skyrocketed and desktops fallen. We have users that are working off of old and outdated laptops and need to be replaced.

5	HP All-In-One Computers	\$7,500
20	HP Docks	\$4,500
20	Notebooks	\$33,200
20	Refresh UPS's for network segments	\$10,000
20	Monitors	\$4,500
6	LaserJet Enterprise Printers for Work-Order department	\$4,400
10	Desktop LaserJet printers	\$2,000
14	Desktop Scanners	\$2,700
15	iPads for Recreation	\$9,000
	This allows custodial & rec night and day shifts not to have to wait for them to recharge	
15	Meraki MR36 Wi-Fi Access Points for Gateway	\$2,540
	Jabra Evolve2 bluetooth headsets	\$4,000

\$84,340 is requested.

Account #6702 - Telephone (communications)

Telephone maintenance contract of \$12,035 and new telephone equipment such as desktop phones and equipment for on and offsite uses. While we are able to RMA a phone if it goes bad, Managers and our HR ergonomics team has recommended the switch to blue tooth capable Mitel phones and our current phones are not compatible with that feature.

\$26,000 is requested

Account #6809 - Computer Program Maintenance

Software support/maintenance contracts and miscellaneous licensing for all applications including financial applications, technology support as well as other software licensing, such as Microsoft Office, Azure, Adobe products, Zoom, Autocad, remote access and monitoring software, IT tools and enhanced Disaster Recovery/ Business Resumption Planning by moving Active Directory to Azure in the cloud. Cyber Security includes software such as Open DNS which works in conjunction with other products to prevent our users from navigating malicious websites. Cisco Meraki licensing allows our equipment to operate. When the license runs out, the device stops working. That includes all firewalls, switches, access points and fiber optic core switches.

Jenark	\$40,000
Technical Support	\$36,000
VMware Support	\$26,000
VMware Licensing for additional processors	\$2,000
Sage Software	\$3,200
AutoDesk Support for Trust Asset Manager	\$1,300
Square-9 Support	\$6,000
Adobe Subscriptions	\$26,000
Virpre Email Spam protection	\$3,200
Cisco Direct Protect (replaces OpenDNS)	\$12,000
Cisco Secure Endpoint Anti Virus	\$9,500
Increased bandwidth for ERP, colo, phones 10G speed \$4500/month <i>(\$56,400 – 3 yr agreement)</i>	\$19,000
Backup Internet Carrier	\$19,800
Cloud Backup	\$6,000
Office 365/ Azure	\$42,000
Zoom Video and Web Conferencing	\$12,000
Database Support	\$20,000
Miscellaneous Software – <i>(Snagit, BatchPatch, smaller or specialized software requests)</i>	\$10,000
Log Me In	\$3,500
Colocation Rack Space	\$25,100
Cisco Meraki Licensing <i>(\$57,000 – 3 yr agreement)</i>	\$19,000
Jenark Replacement Software Licensing <i>(estimating 6 months)</i>	\$53,875

\$395,475 is requested.

Account #6903 - Equipment Repair/Maintenance

Hardware support/maintenance contracts and upgrades for HP servers and Nimble equipment as well as other network hardware for emergency Cisco Meraki equipment

replacement such as network switches and wireless access points. Generator servicing and repair, electricians, and contractors to pull new data cable.

\$30,000 is requested.

HANDYMAN Service

Responsibilities:

- Provides repair and maintenance service to residents for items that are not covered by their Mutual. There is an annual fee of \$250.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
Handyman	2.00	2.00	2.00
Total	2.00	2.00	2.00

* Salaries and wages also include charges for work performed by MOD staff and an allocation of Work Order Desk expense.

HANDYMAN

Account #5820 - Handyman Income

The budget for handyman income is projected to be \$511,500 for 2024. This is based on results for the second quarter of 2023 and a 10% fee increase from \$250/yr to \$275/yr.

Account #6110 – Salaries and Wages

Salaries and wages are based on two full time employees in the Handyman department plus charges for work performed by MOD employees and an allocation of Work Order Desk expense.

Account #6311 – Copy and Printing Supplies

This line item is for printing brochures and material related to the Handyman service. The requested budget is based on past expenditure history.

Account #6414 – Miscellaneous Operations

This line item is for the occasional use of third-party vendors for repairs.

Account #6420 - Supplies

The requested budget amount for materials and supplies is based on historical expense.

RECREATION SERVICES

Responsibilities:

- Provides and facilitates recreation and leisure activities, programs, and services that enhance the quality of life for Rossmoor residents.
- Provides special events, concerts, excursions, and a variety of classes.
- Oversees community events, such as Shred Day, vaccination clinics and Farmers Markets.
- Maintains its own YouTube Channel, that is home to a variety of ongoing classes and presentations.
- Oversees distribution of the new resident orientation binder.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
Community Services Director *	1.00	1.00	1.00
Senior Mger of Resident Services *	0.00	1.00	1.00
Recreation Manager	1.00	1.00	1.00
Coordinator II	1.00	1.00	1.00
Recreation Coordinator	3.00	3.00	3.00
Resident Services Assistant	2.00	2.00	2.00
Applications Support Specialist I	1.00	1.00	1.00
Applications Support Specialist II **	1.00	0.00	0.00
Front Desk Reception	1.70	1.70	1.70
Events Assistants	0.75	0.75	0.75
Total	12.45	12.45	12.45

* Director of Resident Services title changed to Community Services Director and new Senior Manage of Resident Services position added.

** Applications Support Specialist II position eliminated, and hours moved to Communications for Website Content Manager position.

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OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
	COMMUNITY FACILITIES INCOME						
5401	RENTALS-COMMUNITY	58,844	123,225	84,781	175,000	238,560	-63,560
5409	EXCURSION COLLECTION	58,020	148,959	147,107	160,000	175,000	-15,000
5412	TICKETED EVENTS	72,060	150,669	92,633	150,000	150,000	0
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	TOTAL COMMUNITY FACILIT	188,924	422,853	324,521	485,000	563,560	-78,560
	OTHER INCOME						
5802	MISCELLANEOUS INCOME	3,756	6,320	2,431	6,000	6,000	0
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	TOTAL OTHER INCOME	3,756	6,320	2,431	6,000	6,000	0
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	TOTAL REVENUE	192,680	429,173	326,952	491,000	569,560	-78,560
		=====	=====	=====	=====	=====	=====
	EXPENSES						
6104	OVERTIME WAGES	1,568	6,712	7,665	4,000	4,000	0
6107	TEMPORARY HELP	1,280	25,232	2,080	5,000	5,000	0
6110	SALARIES AND WAGES	870,452	902,970	446,050	975,384	1,054,271	78,887
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	TOTAL SALARY AND WAGES	873,300	934,914	455,795	984,384	1,063,271	78,887
6201	SOCIAL SECURITY TAX	58,879	60,381	33,126	69,085	78,127	9,042
6202	FEDERAL UNEMPLOYMENT INSURANCE	537	561	396	672	672	0
6203	STATE UNEMPLOYMENT INSURANCE	1,678	1,590	1,123	2,912	2,912	0
6204	HEALTH INSURANCE-NON UNION	156,493	177,998	76,693	196,836	199,033	2,197
6205	LIFE INSURANCE - NON UNION	7,129	7,332	3,258	7,334	8,083	749
6206	LONG TERM DISABILITY INSURANCE	3,649	3,771	1,832	3,773	4,073	300
6211	WORKER'S COMPENSATION	23,047	22,998	11,888	34,239	18,027	-16,212
6213	TRAVEL AND MEAL ALLOWANCE	0	0	2,203	3,500	3,500	0
6214	401(k) MATCH GRF	25,357	26,068	11,905	27,713	28,062	349
6219	STAFF TRAINING	298	187	467	1,500	1,500	0
6220	STAFF SUPPORT	0	210	0	0	0	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	0	0	0	500	500	0
6224	DUES AND MEMBERSHIPS	34,053	28,329	32,094	35,000	35,000	0
6225	SUBSCRIPTIONS AND BOOKS	126	0	0	0	0	0
6227	VISION CARE	1,565	1,565	647	1,565	1,515	-50
6229	DENTAL INSURANCE	10,678	10,678	4,718	10,678	10,914	236
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	TOTAL OTHER EMPLOYEE EXPE	323,489	341,667	180,351	395,307	391,918	-3,389
6310	POSTAGE AND DELIVERY	36	88	71	0	0	0
6402	ADMINISTRATIVE SUPPLIES	13,732	13,691	4,473	16,000	16,000	0
6408	SAFETY/SECURITY SUPPLIES	5,046	7,130	3,904	5,000	7,000	2,000
6410	ROUTINE ENTERTAINMENT SPECIAL	63,244	73,899	30,471	90,000	90,000	0
6420	SUPPLIES	39,763	47,658	26,756	60,000	60,000	0
6447	COST OF TICKETED EVENTS	53,900	130,718	64,055	130,000	130,000	0
6463	COST OF RESIDENT EXCURSIONS	26,397	114,129	97,731	125,000	125,000	0
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	TOTAL OPERATING EXPENSES	202,118	387,313	227,462	426,000	428,000	2,000
6501	TRANSPORTATION TAX/LICENSES	430	0	0	0	0	0
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	TOTAL TAXES	430	0	0	0	0	0
6702	TELEPHONE	700	0	0	0	0	0

210 RECREATION
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
	TOTAL UTILITIES	700	0	0	0	0	0
6901	EQUIPMENT RENTAL	429	316	0	500	500	0
6903	EQUIPMENT REPAIR/MAINTENANCE	4,303	4,073	0	5,000	5,000	0
	TOTAL REPAIRS AND MAINTEN	4,733	4,389	0	5,500	5,500	0
7003	BANK CHARGES-ALL TYPES	5,294	11,746	8,606	12,000	12,000	0
	TOTAL FINANCIAL EXPENSES	5,294	11,746	8,606	12,000	12,000	0
	TOTAL EXPENSES	1,410,063	1,680,029	872,214	1,823,191	1,900,689	77,498
	DIFFERENCE	<u>-1,217,383</u>	<u>-1,250,856</u>	<u>-545,263</u>	<u>-1,332,191</u>	<u>-1,331,129</u>	<u>-1,062</u>

RECREATION SERVICES

Account #5401 – Rentals Community (Revenue)

This revenue is for room rental fees for GRF facilities. The estimated revenue also includes fees for set-up of rooms and operation of audio/visual equipment. It also includes revenue from staff Tech Time and the newly introduced Hybrid Zoom Program. The projected revenue is based upon the approved new fee schedule effective in 2024.

\$238,560 is projected

Account #5409 – Excursion Collection (Revenue)

Day trips are offered to attractions throughout northern California. Excursions are planned in partnership with local travel agencies. Costs for day trips include a \$7.00 handling fee per ticket to help off-set the cost of the department. Fees for overnight excursions are paid directly to the travel agencies who return a percentage of the commission to GRF. *(This account is associated with Account # 6463 – Cost of Resident Excursions.)*

We are starting to see revenue increase and we are projected to surpass our 2023 goal. We are increasing projected revenue by \$15,000.

\$175,000 is projected (Increase of \$15,000)

Account #5412 – Ticketed Events (Revenue)

Revenue for ticketed events has been slowed by the ongoing pandemic impacts. The revenue projections for 2023 have been adjusted down until more consistent full attendance can be realized.

The revenue estimate is based on conducting live performances throughout the year with ticket prices ranging from \$10-25/ticket. The cost of the ticket is based on the cost of the entertainment and the estimated number of tickets to be sold. *(This account is associated with Account # 6447 – Cost of Ticketed Events.)*

\$150,000 is projected

Account #5802 Misc. Income (Revenue)

The department sponsors several shredding days during the year. Each shredding event generates some revenue.

\$6,000 is projected

Account # 6104 – Overtime Wages

This account covers staff wages for seasonal events, such as Fourth of July, Newcomers Party, Flea market, Fall Bazaar, and New Year's Eve. The Event Coordinator may also work overtime if he/she is needed during a performance which runs past regular business hours.

\$4,000 is requested

Account # 6107 – Temporary Help

This account covers the set-up and tear-down of all holiday decorations inside of each clubhouse. This also covers kitchen help and clean up for the Friday Lunch program.

\$5,000 is requested

Account # 6213 – Travel and Meal Allowance

This account covers the mileage reimbursement for employees who travel to/from clubhouses in their personal vehicles as well as reimbursable expenses for when employees attend trainings and meetings out of the office. The budget includes funding to send staff to the California Parks and Recreation Society annual conference.

\$3,500 is requested

Account # 6219 – Staff Training

This account will cover the cost of training materials and courses.

\$1,500 is requested

Account # 6222 – Employee Uniforms & Laundry

This account is used to purchase Rossmoor logo shirts for Recreation Assistants, front desk staff and AV tech employees.

\$500 is requested

Account # 6224 – Dues/Membership

This account covers membership dues for SESAC (Society of European Stage Authors and Composers), ASCAP (American Society of Composers and Publishers), BMI (Broadcast Music, Inc.), and Motion Pictures & License Corp. These licenses are for the music and entertainment industry which we need in order to avoid an intellectual property lawsuit. This account includes the cost of applications such as Active Network, Thunder Tix, the marketing display board.

\$35,000 is requested

Account # 6402 – Administrative Supplies

This account is used to cover the costs of office supplies for the department.

\$16,000 is requested

Account # 6408 – Safety/Security Supplies

The department maintains first aid kits located in each clubhouse. We have seen an increase in the cost for the service and we also added 2 additional First Aid Kits.

\$7,000 is requested (\$2000 increase.)

Account # 6410 – Routine Entertainment

This consists of the costs of hosting free non-ticketed events which include entertainers, refreshments, and decorations. This account is also used for many special events, including the 4th of July, Party in The Plaza Concert Series, Concerts in the Park, Summer Movies under the Stars and Monthly Spotlight program.

\$90,000 is requested.

Account # 6420 – Supplies

This account is used for supplies for Recreation classes, Drive in Movies, Special event decorations/food, Recreation Classes and holiday light installation for clubhouses. Supplies also cover coffee supplies for setups as requested by clubs/private bookings. This budget also covers any needs for minor replacement or refurbishment in facility rooms. (lamps, décor, repair etc.)

\$60,000 is requested.

Account #6447 – Cost of Ticketed Events

This account is used to pay for entertainers for ticketed events throughout the year. Ticket prices are intended to offset the cost of each entertainer. The expense is based on an estimated 48 shows plus New Years Eve. See revenue estimate above for Ticketed Events. *(This account is associated with Account # 5412 – Ticketed Events Revenue.)*

\$130,000 is requested

Account # 6463 – Cost of Resident Excursions

The Recreation Department coordinates excursions throughout the year to a variety of destinations. This account is used to cover the cost of the transportation, tickets, and meals. Ticket prices are set for each trip to cover the estimated cost of the trip. *(This account is associated with Account # 5409 – Excursion Collection.)*

\$125,000 is requested.

Account 6903 – Equipment Repair/Maintenance

The Recreation Department schedules regular tuning of all pianos in the clubhouse facilities. Because of the increased use the piano in the Event Center requires more frequent tuning.

\$5,000 is requested

Account #7003 – Bank Charges

The Recreation Department has credit card machines that are used for the sale of tickets for shows as well as for excursions. This account covers the processing fees. There has been an increase in payments being made via credit card.

\$12,000 is requested

AQUATICS

Responsibilities:

- Provides for the safe use of GRF pool facilities by residents and their guests.
- Provides and trains lifeguards for the three pool areas: Tice, Hillside, and Dollar.
- Performs cleaning and chemical checks on pools.
- Maintains records for attendance
- Enforces adopted, general, and specific rules for each pool facility.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
Head Lifeguard	1.00	1.00	1.00
Assistant Head Lifeguard	1.00	2.00	2.00
Senior Lifeguard	2.00	2.00	2.00
Lifeguard (1)	7.00	6.00	6.00
Total	11.00	11.00	11.00

(1) based on full time equivalent hours

220 AQUATICS
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
	TOTAL REVENUE	0	0	0	0	0	0
	EXPENSES						
6104	OVERTIME WAGES	25,656	14,976	11,354	20,000	20,000	0
6110	SALARIES AND WAGES	475,082	493,299	218,186	495,198	533,271	38,073
	TOTAL SALARY AND WAGES	500,738	508,274	229,540	515,198	553,271	38,073
6201	SOCIAL SECURITY TAX	36,883	39,017	16,965	37,885	40,794	2,909
6202	FEDERAL UNEMPLOYMENT INSURANCE	886	875	479	537	546	9
6203	STATE UNEMPLOYMENT INSURANCE	2,921	2,479	1,358	2,109	2,366	257
6204	HEALTH INSURANCE-NON UNION	67,751	72,645	28,745	112,789	92,385	-20,404
6205	LIFE INSURANCE - NON UNION	2,853	3,056	1,386	3,641	3,946	305
6206	LONG TERM DISABILITY INSURANCE	1,639	1,733	798	2,082	2,306	224
6211	WORKER'S COMPENSATION	20,474	22,447	8,561	27,283	20,050	-7,233
6213	TRAVEL AND MEAL ALLOWANCE	5,818	4,968	2,464	4,800	5,000	200
6214	401(k) MATCH GRF	10,039	10,951	6,003	14,428	19,777	5,349
6219	STAFF TRAINING	930	660	1,270	1,000	2,000	1,000
6222	EMPLOYEE UNIFORMS & LAUNDRY	3,380	5,719	1,102	5,000	5,000	0
6227	VISION CARE	904	772	271	904	595	-309
6229	DENTAL INSURANCE	6,386	5,512	1,831	6,610	4,879	-1,731
	TOTAL OTHER EMPLOYEE EXPE	160,863	170,834	71,234	219,068	199,644	-19,424
6311	COPY/PRINTING SERVICES	531	578	472	0	0	0
6402	ADMINISTRATIVE SUPPLIES	287	2,873	550	0	0	0
6408	SAFETY/SECURITY SUPPLIES	0	1,134	946	0	0	0
6420	SUPPLIES	12,333	21,915	10,214	30,000	30,000	0
	TOTAL OPERATING EXPENSES	13,150	26,500	12,181	30,000	30,000	0
6704	GAS AND ELECTRICITY	109,404	116,761	94,614	100,000	150,000	50,000
	TOTAL UTILITIES	109,404	116,761	94,614	100,000	150,000	50,000
	TOTAL EXPENSES	784,155	822,369	407,568	864,266	932,915	68,649
	DIFFERENCE	-784,155	-822,369	-407,568	-864,266	-932,915	68,649

AQUATICS

Account #6104 - Overtime Wages

Overtime wages for lifeguards are needed to cover extra shifts due to holidays, illness, vacation or when not fully staffed. Overtime has increased with the additional operating hours during the months of March and November. It has become increasingly more difficult to hire seasonal lifeguards during the fall and spring seasons which create a greater demand on overtime.

\$20,000 is requested

Account #6213 - Travel and Meal Allowance

Currently, all staff must use their personal vehicles to travel from pool to pool to conduct their work. Millage is reimbursed at the current IRS rate.

\$4,800 is requested

Account #6219 - Staff Training

Lifeguards receive ongoing training and certifications. Requesting an additional increase of \$1000 to cover LGI and recertification for lifeguards.

\$2000 is requested. (Increase of \$1000)

Account #6222 - Uniforms/Laundry

The Aquatics Staff is required to wear uniforms at all times.

\$4,000 is requested

Account #6420 - Supplies

This consists of various supplies such as Aqua belts and noodles for water fitness classes, replacing clocks, umbrellas, tabletops, thermometers, kool grips for the hand rails, key replacements, wrist bands for kids and guests, back pack replacements for the Bag Valve Mask, first aid supplies and office supplies.

\$30,000 is requested

FITNESS CENTER

Responsibilities:

- Operates the Fitness Center, teaches fitness classes, and assists residents in proper use of equipment.
- Provides personal training and orientations.
- Coordinates contract instructors for a variety of ongoing classes and workshops.
- Arranges promotional fitness events and fitness challenges.
- Maintains fitness equipment.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
Fitness Trainer	6.55	6.55	6.55
Front Desk Staff	3.00	3.00	3.00
Front Desk Lead	0.00	1.00	1.00
Total	9.55	10.55	10.55

(Contracted)

Fitness Manager	1.00	1.00	1.00
Fitness Lead	1.00	1.00	1.00
Front Desk Lead	1.00	0.00	0.00
Total	3.00	2.00	2.00
Grand Total	12.55	12.55	12.55

221 FITNESS CENTER
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
5420	COMMUNITY FACILITIES INCOME						
	PERSONAL TRAINING	209,195	215,723	137,880	230,000	230,000	0
	TOTAL COMMUNITY FACILIT	209,195	215,723	137,880	230,000	230,000	0
5117	OTHER INCOME						
	UC DAVIS GRANT	175,000	175,000	62,502	125,000	125,000	0
5802	MISCELLANEOUS INCOME	4,850	11,235	4,725	15,000	15,000	0
	TOTAL OTHER INCOME	179,850	186,235	67,227	140,000	140,000	0
	TOTAL REVENUE	<u>389,045</u>	<u>401,958</u>	<u>205,107</u>	<u>370,000</u>	<u>370,000</u>	<u>0</u>
	EXPENSES						
6104	OVERTIME WAGES	2,027	1,355	-961	2,000	2,000	0
6110	SALARIES AND WAGES	437,043	518,956	337,261	585,541	644,209	58,668
	TOTAL SALARY AND WAGES	439,070	520,311	336,300	587,541	646,209	58,668
6201	SOCIAL SECURITY TAX	31,907	37,566	24,622	44,795	49,282	4,487
6202	FEDERAL UNEMPLOYMENT INSURANCE	476	679	391	550	634	84
6203	STATE UNEMPLOYMENT INSURANCE	1,527	1,924	1,107	2,480	2,843	363
6204	HEALTH INSURANCE-NON UNION	96,006	100,128	51,369	152,606	134,938	-17,668
6205	LIFE INSURANCE - NON UNION	3,058	3,444	2,086	4,113	4,181	68
6206	LONG TERM DISABILITY INSURANCE	1,772	2,073	1,272	2,473	2,493	20
6211	WORKER'S COMPENSATION	15,022	17,646	10,918	27,159	18,749	-8,410
6213	TRAVEL AND MEAL ALLOWANCE	0	0	0	1,000	1,000	0
6214	401(k) MATCH GRF	10,799	11,719	7,666	13,261	16,811	3,550
6219	STAFF TRAINING	1,194	1,368	1,009	3,000	3,000	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	189	1,677	1,222	2,000	2,000	0
6224	DUES AND MEMBERSHIPS	1,100	1,032	462	500	500	0
6225	SUBSCRIPTIONS AND BOOKS	300	150	150	500	500	0
6227	VISION CARE	911	878	421	1,174	993	-181
6229	DENTAL INSURANCE	6,707	7,023	3,069	9,149	7,641	-1,508
	TOTAL OTHER EMPLOYEE EXPE	170,969	187,306	105,763	264,760	245,565	-19,195
6302	PROFESSIONAL SERVICES	258,301	261,822	115,298	323,109	332,993	9,884
6311	COPY/PRINTING SERVICES	0	90	0	0	0	0
6402	ADMINISTRATIVE SUPPLIES	4,473	15,510	5,092	10,000	10,000	0
6408	SAFETY/SECURITY SUPPLIES	318	0	0	0	0	0
6420	SUPPLIES	10,523	9,624	6,942	20,000	20,000	0
6423	GRANT EXPENSES	7,094	11,065	7,220	15,000	15,000	0
	TOTAL OPERATING EXPENSES	280,709	298,109	134,553	368,109	377,993	9,884
6903	EQUIPMENT REPAIR/MAINTENANCE	6,512	14,291	8,606	15,000	15,000	0
	TOTAL REPAIRS AND MAINTEN	6,512	14,291	8,606	15,000	15,000	0
7003	BANK CHARGES-ALL TYPES	6,598	6,395	4,396	6,000	8,000	2,000
	TOTAL FINANCIAL EXPENSES	6,598	6,395	4,396	6,000	8,000	2,000
	TOTAL EXPENSES	<u>903,858</u>	<u>1,026,412</u>	<u>589,617</u>	<u>1,241,410</u>	<u>1,292,767</u>	<u>51,357</u>

221 FITNESS CENTER
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
DIFFERENCE	-514,813	-624,454	-384,510	-871,410	-922,767	51,357

FITNESS CENTER

Account #5420 Personal Training (Revenue)

Personal training is one of the most important programs offered at the Fitness Center. Personal training is offered at \$35.00/half hour or \$60.00 for an hour. Group training is also offered at \$15.00/hour per person.

Training staff are paid at a flat rate of \$45.00/hour while conducting paid training. Funds are budgeted under salaries and wages for the incremental increase in wages while conducting paid personal training,

\$230,000

Account #5117 UCD Grant (Revenue)

The GRF Board authorized the execution of an agreement with UC Davis to participate in a study. The agreement will provide GRF with \$125,000 in revenue to cover the cost of expenses including 1 full-time position contracted through Active Wellness. This position is the Fitness Lead.

\$125,000 is projected

Account #5802 Miscellaneous Income (Revenue)

Outside fitness instructors are charged a nominal facility use fee when using GRF facilities to conduct classes for residents and their guests. Misc. revenue also includes guest fees.

\$15,000 is projected

Account #6104 Overtime Wages

Overtime wages for trainers who may need to stay to cover extra shifts due to illness, vacation, or when not fully staffed. Includes coverage during holidays when Fitness Center is open. Trainers may not be scheduled for overtime in order to conduct personal training appointments.

\$2,000 is requested

Account #6213 Travel & Meal Allowance

Travel for staff to earn CECs (continuing education credits) required to maintain certifications. Staff take advantage of courses locally and online; however, certain courses which enable staff to better serve Rossmoor residents are only available outside the Bay Area. Budget includes mileage, airfare, meals, and lodging expenses.

\$1,000 is requested

Account #6219 Staff Training

Cost of registrations for continuing education credits for staff. Industry standards require staff to maintain a minimum of 50 hours/year and supervisor maintain 90 hours/year. While staff pursues as many courses as possible online and locally, some specific classes are only taught outside the Bay Area. Training also includes customer service training and management training from Active Wellness.

\$3,000 is requested

Account #6222 Employee Uniforms & Laundry

The fitness staff is now being required to wear uniforms during their shift. Uniforms are purchased by GRF.

\$2,000 is requested

Account #6224 Dues & Memberships

Certifications and memberships with professional organizations.

\$500 is requested

Account #6225 Subscriptions and Books

The department subscribes to trade publications.

\$500 is requested

Account #6302 Professional Services

In 2022 the Board authorized a professional services agreement amendment with Active Wellness for management services. The agreement includes a full-time Fitness Manager, a full-time Fitness Lead, and a full time Front Desk Lead. The agreement is for three years.

\$332,993 is requested (Amount is per contract)

Account #6402 Administrative Supplies

Paper, pencils, pens, copier ink cartridges and office supplies.

\$10,000 is requested

Account #6420 Supplies

This covers the general supplies needed for classes and programs as well as for the operation of the facility. The budget is increased for 2023 in anticipation of the need to begin replacement of some of the equipment that is now five years old.

\$20,000 is requested

Account #6423 Grant Expenses

The agreement with UCD for the Diabetes and Dementia study requires the purchase of supplies.

\$15,000 is requested

Account #6903 Equipment Repairs & Maintenance

This line covers the contract for weekly preventive maintenance and repairs. It also covers needed parts for repair. This line also includes funds for the updating and ongoing maintenance of the website and the monthly cost for software used at the Fitness Center. The cost of repairs has increased due to the age of the equipment.

\$15,000 is requested

Account #7003 Bank Charges

The Fitness Center collects fees via credit card. Charges are for processing fees.

\$8,000 is requested

GOLF COURSES, BOWLING GREENS & GOLF PRO SHOP

Golf Courses Responsibilities:

- Maintains two golf courses (150 acres, 27 holes) on which over 80,000 rounds of golf were played in 2022.
- Provides daily maintenance on the course, including changing the hole locations and tee marker placement; raking bunkers; maintaining ball washers; emptying trash receptacles; mowing greens and watering.
- Provides other maintenance, including mowing the fairways and roughs; fertilizing and top dressing; debris clean up; pesticide control; manage irrigation system; repair of damaged areas and maintain trees and other plantings.
- Oversees improvement projects like drainage, turf restoration and mulching project.
- Manages 12-16 outside tournaments on selected Mondays throughout the year.

Pro Shop Responsibilities:

- Manages the Pro Shop operation, which includes a full-service golf shop, rental carts, club repair, driving range and lesson program.
- Works with four different golf clubs to coordinate an active tournament schedule in which staff produces all the pairings, does check-in, acts as rules director, and runs the award ceremony with posting of results.
- Works with the Golf Advisory Committee to set priorities for the golf program and share information.

Bowling Greens Responsibilities:

- Maintains the three bowling greens at Hillside Clubhouse.
- Has quarterly meetings with the bowling greens committee.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
Director of Golf	1.00	.80	.80
Golf Course Superintendent	1.00	1.00	1.00
Landscape Staff	12.00	12.00	12.00
Equipment Mechanic	1.00	1.00	1.00
Lawn Bowling Caretaker	1.00	1.00	1.00
Head Golf Professional	0.00	1.00	1.00
Golf Professionals	3.00	2.00	2.00
Pro Shop	1.00	1.00	1.00
Total	20.00	19.80	19.80

Note: Headcount excludes range workers. In May 2023 the Director of Golf moved to four days a week and the Head Golf Professional position was established as a separate position from the three golf professionals.

461 GOLF COURSE OPERATIONS
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
	COMMUNITY FACILITIES INCOME						
5404	GUEST GOLF FEES	378,266	444,060	169,645	380,000	390,000	-10,000
5405	RESIDENT GOLF FEES	454,490	479,761	185,284	450,000	470,000	-20,000
5406	GOLF CARDS	470,026	534,935	446,640	450,000	480,000	-30,000
5410	TOURNAMENT FEES	16,422	32,592	13,048	22,000	30,000	-8,000
	TOTAL COMMUNITY FACILIT	1,319,204	1,491,348	814,617	1,302,000	1,370,000	-68,000
	TOTAL REVENUE	1,319,204	1,491,348	814,617	1,302,000	1,370,000	-68,000
	EXPENSES						
6104	OVERTIME WAGES	2,445	2,830	1,557	2,500	2,500	0
6110	SALARIES AND WAGES	893,705	936,803	491,016	989,552	1,009,195	19,643
	TOTAL SALARY AND WAGES	896,150	939,634	492,573	992,052	1,011,695	19,643
6201	SOCIAL SECURITY TAX	65,228	68,381	36,248	75,697	77,202	1,505
6202	FEDERAL UNEMPLOYMENT INSURANCE	588	648	417	630	630	0
6203	STATE UNEMPLOYMENT INSURANCE	1,843	1,836	1,181	2,730	2,730	0
6204	HEALTH INSURANCE-NON UNION	18,744	19,549	7,143	21,428	24,152	2,724
6205	LIFE INSURANCE - NON UNION	2,283	2,331	1,133	2,331	2,138	-193
6206	LONG TERM DISABILITY INSURANCE	1,069	1,069	535	1,069	1,069	0
6208	ANNUITY-UNION	0	4,595	13,312	13,520	27,040	13,520
6209	HEALTH & WELFARE 324	153,715	158,236	84,419	171,327	191,022	19,695
6210	RETIREMENT-UNION	224,165	234,860	121,460	255,801	269,321	13,520
6211	WORKER'S COMPENSATION	47,205	48,651	20,046	66,204	40,668	-25,536
6213	TRAVEL AND MEAL ALLOWANCE	224	544	159	2,500	2,500	0
6219	STAFF TRAINING	715	1,408	250	2,500	2,500	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	8,897	9,890	6,165	12,000	15,000	3,000
6224	DUES AND MEMBERSHIPS	675	650	515	1,800	1,800	0
6225	SUBSCRIPTIONS AND BOOKS	2,495	3,027	1,564	2,800	2,800	0
6227	VISION CARE	277	277	116	277	277	0
6229	DENTAL INSURANCE	1,998	1,998	833	1,998	2,138	140
6230	PERSONAL SAFETY EQUIPMENT	2,527	2,473	572	2,500	3,360	860
	TOTAL OTHER EMPLOYEE EXPE	532,649	560,424	296,066	637,112	666,347	29,235
6402	ADMINISTRATIVE SUPPLIES	0	704	0	0	0	0
6403	FUEL FOR VEHICLES	26,775	38,515	16,070	35,000	35,000	0
6408	SAFETY/SECURITY SUPPLIES	3,904	3,885	3,850	3,500	3,500	0
6414	MISCELLANEOUS OPERATIONS	-128	-50	-33	0	0	0
6417	FERTILIZER SUPPLIES	71,997	85,094	68,077	90,000	102,000	12,000
6419	TURF MAINTENACE SUPPLIES	64,095	72,379	17,965	75,000	75,000	0
6420	SUPPLIES	19,245	19,232	3,676	30,000	35,000	5,000
6441	RANGE SUPPLIES	-1,140	0	0	0	0	0
6455	SUPPLIES SMALL TOOLS/EQUIPMENT	14,114	14,846	9,507	16,000	16,000	0
	TOTAL OPERATING EXPENSES	198,863	234,604	119,111	249,500	266,500	17,000
6501	TRANSPORTATION TAX/LICENSES	0	0	518	0	518	518
6506	OTHER LICENSES AND FEES	0	0	500	0	0	0
	TOTAL TAXES	0	0	1,018	0	518	518

461 GOLF COURSE OPERATIONS
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
6602	AUTOMOBILE INSURANCE	2,937	3,224	1,600	3,400	3,500	100
	TOTAL INSURANCE	2,937	3,224	1,600	3,400	3,500	100
6701	WATER	379,565	303,773	9,370	360,000	320,000	-40,000
6704	GAS AND ELECTRICITY	3,521	2,052	637	4,000	3,000	-1,000
	TOTAL UTILITIES	383,086	305,825	10,007	364,000	323,000	-41,000
6901	EQUIPMENT RENTAL	499	2,019	789	2,000	3,000	1,000
6903	EQUIPMENT REPAIR/MAINTENANCE	43,064	52,484	11,814	50,000	65,000	15,000
6907	PEST CONTROL	14,357	9,743	0	15,000	15,000	0
6919	REPAIR TEES, GREENS & FAIRWAYS	171,238	221,951	68,846	175,000	175,000	0
6935	TREE MAINTENANCE/REMOVAL	81,625	71,677	39,022	60,000	70,000	10,000
	TOTAL REPAIRS AND MAINTEN	310,784	357,873	120,471	302,000	328,000	26,000
7003	BANK CHARGES-ALL TYPES	58,192	66,163	37,325	48,000	60,000	12,000
	TOTAL FINANCIAL EXPENSES	58,192	66,163	37,325	48,000	60,000	12,000
7102	VEHICLE MAINTENANCE	82,450	79,098	47,134	100,000	100,000	0
	TOTAL INTER-DEPARTMENT C	82,450	79,098	47,134	100,000	100,000	0
	TOTAL EXPENSES	2,465,111	2,546,845	1,125,305	2,696,064	2,759,560	63,496
	DIFFERENCE	<u>-1,145,907</u>	<u>-1,055,497</u>	<u>-310,688</u>	<u>-1,394,064</u>	<u>-1,389,560</u>	<u>-4,504</u>

GOLF COURSE

Account #5404 - Guest Golf Fees

The Director of Golf is suggesting that the guest rates stay the same in 2024. We increased many of these fees in 2023. Still, he anticipates an increase in the collection of guest fees due to the numbers from the last three years. This account should be increased by \$10,000.

Account #5405 - Resident Golf Fees

These are daily fees collected from the residents. The Director of Golf suggests that some of these rates increase for 2024. Many of these rates were increased in 2022. The Director of Golf believes this account should see a significant increase of \$20,000 in 2024 due to the proposed increases.

Account #5406 - Golf Cards

These are the fees collected from the residents so that they have unrestricted use of the golf courses. Starting in 2014 these annual fees were sold either yearly (January-December) or quarterly. For 2024 the Director of Golf would suggest keeping the golf card prices the same because they went up last year. However, the Director of Golf believes that we will continue to see an increase in cards sold. Therefore, this account should be increased by \$30,000.

Account #5410 - Tournament Fees

This account is for recording outside tournament fees paid to Golden Rain for renting the golf courses on Mondays. These events tend to be held by the same organizations each year. However, we did lose some long-time events in 2021 due to the pandemic. We have seen the return of some and replacements by other events. We are being conservative and predicting a few more events during 2024 and therefore the income should go up slightly. The Director of Golf recommends increasing this line item by \$8,000 for 2024.

Account #6104 – Overtime wages

Superintendent suggests this account stay the same in 2024.

Account #6213 - Travel and Meal Allowance

This pays for the costs associated with the golf course superintendent attending national, state, and regional golf course superintendent's association conferences and meetings. Attending these meetings earns points toward maintaining his superintendent credentials. The Superintendent suggests keeping this account the same in 2024.

Account #6219 - Staff Training

This pays for the continuing education seminars taken during the year (2 local seminars) including those necessary to maintain the superintendent's state pesticide operator's license. The Superintendent suggests this account stay the same in 2024.

Account #6222 - Uniforms/Laundry

This pays for uniform and laundry service for the workers on the golf course as provided by the union contract. We have had all the employees sign up for this program. We are now fully staffed so this account needs to be increased by \$3,000 in 2024.

Account #6224 - Dues and Memberships

This pays for dues charged to maintain memberships in the national and regional superintendent's association and the Professional Association of Pesticide Applicators. It is necessary for continuing education and staying current with the turf industry. We reduced this account by \$1,125 in 2024.

Account #6225 – Subscriptions and Books

This pays for internet access for off-site management of the central irrigation computer. The monthly costs for the new ForeUp software is also covered here, therefore the account should stay the same in 2024.

Account #6230 - Personal Safety Equipment

This pays up to \$240 per employee to provide steel toed work boots and other safety equipment. The Director of Golf recommends that this line item, which should cover all 14 employees, increase by \$860.

Account #6403 - Fuel for Vehicles

This pays for gas and diesel used to operate the equipment used to maintain the golf courses and bowling greens. Typically, the Trust Operations Auto Mechanic Foreman purchases the fuel and provides the necessary information.

Account #6408 – Safety/Security Supplies

We currently budget for various safety supplies. The Director of Golf recommends that this line stays the same in 2023.

Account #6417 - Fertilizer Supplies

This pays for fertilizers, pesticide, and other chemicals used to maintain the golf courses. As many as 12 applications per year are made on our 30 golf course greens with fertilizers, fungicides, and other chemicals to improve water retention and stimulate plant growth. These 12 applications total nearly \$40,000 for this account. However, we are reducing the number of herbicides being used because of the increase in mulch areas. Algae control for the lake is now \$10,000. The surrounding areas of the greens and tees are a different fertilizer application that totals \$7,000. The balance of the budget funds seed that is provided by the same distributor that sells fertilizer. We are using almost no Round Up on the courses. Due to increased pricing and the need to eradicate kikiyu grass the Director of Golf recommends this line item go up \$12,000 in 2024.

Account #6419 - Turf Maintenance Supplies (Golf)

This pays for the sand and amendments used during green and tee aeration. During greens aeration 200 tons of sand and 15,000 lbs. of amendment will be used. The sand will cost over \$10,000. The cost of the amendment materials will also be over \$10,000. The remaining funds pay for tee and fairway renovation materials that include improved mulch, decomposed granite used on walkways and gravel used in drain lines. We are also going to replace some fencing. There will be more sod bought and more expensive mulch. The Director of Golf recommends this account remain the same for 2024.

Account #6420 - Supplies

This pays for various supplies. Pipe fittings, safety supplies, ball washer soap, towels, flagsticks, flags, tee markers, etc. There are too many items to list. The Director of Golf recommends this account remain the same for the 2024 budget.

Account #6455 - Small Tools/ Equipment

This pays for replacement hand tools and equipment items that cost less than \$5,000. This includes backpack blowers, string trimmers, and small mowers. We also use this account to increase our small equipment inventory to reduce rental items. The Director of Golf recommends that this account be kept the same 2024.

Account #6701 - Water

We continue to analyze and adjust the sprinklers to make them more efficient and look to convert more areas to mulch ground cover instead of grass. The Director of Golf believes that we can reduce this account in 2024 even if the rates tick up slightly. The reason for the decrease is better water management and the additional mulch areas. We are also hoping for a "regular" winter. This suggested reduction of \$40,000 should really help the overall budget.

Account #6704 - Gas and Electricity

Pays primarily for pumping costs of irrigation water and power for water aerators used to reduce algae in the lake. The Director of Golf believes we can lower this account by \$1,000.

Account #6901 – Rental

There are times when we need to rent an item to help get work done. It often is a piece of equipment we will only use once. Having a small contingency account for these jobs is important. Therefore, the Director of Golf recommends that this account increase by \$1,000 in 2024.

Account #6903 - Equipment Repair

This pays for repair or replacement of irrigation system equipment and the aerators located in the irrigation reservoir. It also may be used to make major repairs needed on the main line piping that must be completed by a contractor. This also funds upgrades to the software system that runs the irrigation system. Our irrigation pump stations, and irrigation control equipment continue to get older, so it does take more maintenance. Because so much of our irrigation system is aging this account needs to be increased for 2024 from \$50,000 to \$65,000.

Account #6907 - Pest Control

Pays for a service that utilizes trained Border Collies to chase the Canadian Geese at Rossmoor. It also pays for a contractor to control the rodent population. There is also a pro-active program involving going on Mutual rooftops and oiling the eggs of the geese. Staff suggests that this line item remain the same in 2024.

Account #6919 - Repair Greens, Tees, and Fairways

This pays for making improvements to existing systems, correcting problems, or replacement of worn items on the golf courses. This includes work completed by contractors and the necessary materials. Contractor costs have increased. Many safety problems are being addressed as we continue to install decomposed walkways in tee areas. We anticipate spending \$30,000 on sand replacement in the bunkers and using the old sand for top-dressing fairways. We will continue this program also in 2023. Drain line repairs, replacements and extensions in several areas will be done. Continued irrigation modifications and replacement of sprinkler heads and broken lines will be approximately \$40,000. We intend to modify irrigation in tree lines between several interior fairways that will continue to reduce irrigation costs on a small scale. We will continue to reduce turf areas where possible, however those opportunities are much

smaller now without impacting playability for the golfers. The Director of Golf recommends this line item stay the same in 2024.

Account #6935 - Tree Maintenance/Removal

This pays for the trimming and removal of trees. Dangerous trees are removed or trimmed. Dead trees are removed. Our tree contractor and his equipment charges are nearly \$1,500 per day for a 3-man crew. Because we have many trees on the property, and many of them are older, we keep monitoring their health. We suggest increasing this account by \$10,000 in 2024.

Account #7102 - Vehicle Maintenance

This pays for the maintenance of the equipment used to care for the golf courses. The Trust Operations Auto Mechanic Foreman estimates the costs for the next year.

462 BOWLING GREEN MAINTENANCE
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
TOTAL REVENUE	0	0	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	0	0	540	0	0	0
6110 SALARIES AND WAGES	50,739	53,701	28,306	55,168	57,673	2,505
TOTAL SALARY AND WAGES	50,739	53,701	28,845	55,168	57,673	2,505
6201 SOCIAL SECURITY TAX	3,810	3,878	2,076	4,220	4,412	192
6202 FEDERAL UNEMPLOYMENT INSURANCE	43	40	29	42	42	0
6203 STATE UNEMPLOYMENT INSURANCE	136	112	83	182	182	0
6208 ANNUITY-UNION	0	358	1,105	1,040	2,080	1,040
6209 HEALTH & WELFARE 324	12,277	12,921	6,845	13,179	14,694	1,515
6210 RETIREMENT-UNION	18,708	19,070	10,193	19,677	20,717	1,040
6211 WORKER'S COMPENSATION	2,669	2,697	1,147	3,691	2,324	-1,367
TOTAL OTHER EMPLOYEE EXPE	37,642	39,075	21,477	42,031	44,451	2,420
6417 FERTILIZER SUPPLIES	9,251	10,042	2,275	12,000	12,000	0
6419 TURF MAINTENACE SUPPLIES	8,390	8,478	2,354	11,000	13,000	2,000
6420 SUPPLIES	414	233	0	600	600	0
6455 SUPPLIES SMALL TOOLS/EQUIPMENT	2,853	1,368	2,411	3,500	3,500	0
TOTAL OPERATING EXPENSES	20,907	20,121	7,040	27,100	29,100	2,000
6701 WATER	25,438	27,760	5,577	30,000	30,000	0
TOTAL UTILITIES	25,438	27,760	5,577	30,000	30,000	0
6903 EQUIPMENT REPAIR/MAINTENANCE	0	1,967	0	2,000	2,000	0
6919 REPAIR TEES, GREENS & FAIRWAYS	3,560	3,075	0	8,500	8,500	0
TOTAL REPAIRS AND MAINTEN	3,560	5,042	0	10,500	10,500	0
7102 VEHICLE MAINTENANCE	2,191	9,941	1,633	9,000	9,000	0
TOTAL INTER-DEPARTMENT C	2,191	9,941	1,633	9,000	9,000	0
TOTAL EXPENSES	140,477	155,640	64,573	173,799	180,724	6,925
DIFFERENCE	-140,477	-155,640	-64,573	-173,799	-180,724	6,925

LAWN BOWLING

Account #6417 - Fertilizer Supplies

This pays for fertilizers, pesticides and other chemicals used to maintain the three 16,000 square foot bowling greens. At least 8 fungicide applications will be made during 2024. Other chemicals that will be applied are wetting agents and insecticides. The staff believes we can stay within the same budget in 2024.

Account #6419 - Turf Maintenance Supplies

This pays for the sand and amendments used during green aeration 2 times per year. Staff suggest increasing this account in 2024 due to higher pricing of supply and needing more amendments. This account needs to be \$2,000 higher in 2024.

Account #6420 - Supplies

This pays for various supplies. Included are safety supplies and pipe fittings etc. This line item should stay the same in 2024.

Account #6455 - Small Tools

This pays for replacement hand tools and equipment items that cost less than \$5,000. This includes backpack blowers, string trimmers and lawn edger. The staff suggests leaving this account the same for 2024.

Account #6701 - Water

This pays for half of the water used at the bowling green complex. The other half is paid from the landscaping maintenance budget for all the plantings around the bowling greens. We believe that we can stay within the same budget in 2024.

Account #6903 – Equipment Maintenance

Staff estimates that this account can stay the same in 2024.

Account #6919 - Repair

This pays for the repair of the existing sprinkler system and the turf on the greens. Staff recommends this account stay the same in 2024.

Account #7102 - Vehicle Maintenance

This pays for the maintenance of the equipment used to care for the greens. This account can remain the same in 2024.

463 GOLF PRO SHOP
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
	COMMUNITY FACILITIES INCOME						
5430	MERCHANDISE SALES	177,231	201,429	103,766	200,000	220,000	-20,000
5431	PRO SHOP CART RENTAL	164,048	177,570	65,121	165,000	175,000	-10,000
5432	PRO SHOP CLUB REPAIR	0	0	0	500	0	500
5433	PRO SHOP GOLF LESSON	72,365	63,835	22,638	65,000	65,000	0
5434	PRO SHOP DRIVING RNG	94,568	99,335	40,474	95,000	95,000	0
	TOTAL COMMUNITY FACILIT	508,211	542,169	231,999	525,500	555,000	-29,500
	TOTAL REVENUE	<u>508,211</u>	<u>542,169</u>	<u>231,999</u>	<u>525,500</u>	<u>555,000</u>	<u>-29,500</u>
	EXPENSES						
6104	OVERTIME WAGES	2,240	604	2,050	0	0	0
6110	SALARIES AND WAGES	251,868	265,268	130,625	278,078	323,987	45,909
	TOTAL SALARY AND WAGES	254,108	265,872	132,676	278,078	323,987	45,909
6201	SOCIAL SECURITY TAX	18,599	19,676	9,839	21,273	24,784	3,511
6202	FEDERAL UNEMPLOYMENT INSURANCE	490	449	257	252	252	0
6203	STATE UNEMPLOYMENT INSURANCE	1,628	1,283	728	1,092	1,092	0
6204	HEALTH INSURANCE-NON UNION	43,695	27,278	13,289	29,899	33,701	3,802
6205	LIFE INSURANCE - NON UNION	1,128	1,207	632	1,208	1,542	334
6206	LONG TERM DISABILITY INSURANCE	647	692	364	693	907	214
6211	WORKER'S COMPENSATION	13,266	13,815	5,318	18,604	13,057	-5,547
6213	TRAVEL AND MEAL ALLOWANCE	0	0	0	500	500	0
6214	401(k) MATCH GRF	9,376	9,779	5,248	10,063	12,359	2,296
6219	STAFF TRAINING	0	468	0	500	500	0
6224	DUES AND MEMBERSHIPS	2,194	2,296	0	2,500	2,500	0
6225	SUBSCRIPTIONS AND BOOKS	2,145	3,378	1,264	2,500	2,000	-500
6227	VISION CARE	186	283	159	317	317	0
6229	DENTAL INSURANCE	1,125	1,791	680	2,041	2,184	143
	TOTAL OTHER EMPLOYEE EXPE	94,478	82,395	37,777	91,442	95,695	4,253
6310	POSTAGE AND DELIVERY	254	206	315	0	0	0
6401	COST OF MATERIAL USED/SOLD	130,992	150,119	74,792	150,000	165,000	15,000
6402	ADMINISTRATIVE SUPPLIES	4,046	7,311	3,108	6,000	6,500	500
6408	SAFETY/SECURITY SUPPLIES	135	0	134	0	0	0
6420	SUPPLIES	2,126	3,631	45	1,500	1,000	-500
6441	RANGE SUPPLIES	10,695	12,200	5,427	12,000	10,000	-2,000
6450	GOLF CART LEASE	37,215	37,943	20,389	37,000	37,000	0
	TOTAL OPERATING EXPENSES	185,462	211,411	104,210	206,500	219,500	13,000
6903	EQUIPMENT REPAIR/MAINTENANCE	426	1,901	1,391	2,000	2,000	0
	TOTAL REPAIRS AND MAINTEN	426	1,901	1,391	2,000	2,000	0
7102	VEHICLE MAINTENANCE	1,763	1,997	2,256	600	3,000	2,400
	TOTAL INTER-DEPARTMENT C	1,763	1,997	2,256	600	3,000	2,400
	TOTAL EXPENSES	536,236	563,575	278,309	578,620	644,182	65,562

463 GOLF PRO SHOP
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
DIFFERENCE	<u>-28,025</u>	<u>-21,406</u>	<u>-46,310</u>	<u>-53,120</u>	<u>-89,182</u>	<u>36,062</u>

GOLF PRO SHOP

Account #5430 - Merchandise Sales

The golf shop sales this year were affected by the wild, terrible weather for the first four months. We have done well in club sales despite the difficult times. With that in mind and the continued good play the estimates are that sales will improve through the rest of this year. The Director of Golf recommends this account increase to \$220,000. (*This account is offset by Account #6401 – Cost of Material Used/Sold.*)

Account #5431 - Cart Rental

Cart rentals have increased substantially due to the increased play. Also, we see more people wanting to rent instead of owning one. The Director of Golf recommends that this line-item increase in 2024 by \$10,000.

Account #5433 - Golf Lessons

Lessons have been increasing over the last two to three years. Staff has increased the lesson program by offering more classes for beginner and intermediate players. Having four teachers instead of three increases business and having a female on the staff has proved to be a real positive. With the increase in play (especially beginners) we have seen more interest in lessons. So, the Director of Golf recommends that we keep this account the same in 2024.

Account #5434 - Driving Range

The Director of Golf believes this line item should stay the same in 2024 after a significant increase in 2023. The increase in prices has really improved the bottom line in this account along with increased demand.

Account #6213 - Travel and Meal Allowance

This year the Director of Golf and the First Assistant will attend a teaching clinic and the Northern California Annual Meeting. Both these events secure necessary points so that they can maintain their PGA cards. However, there are no large, out of state trips for merchandise shows planned this year. So, this account can stay the same in 2024.

Account #6219 - Staff Training

This training is for the assistants to attend local classes to help on proper safety issues regarding club repair or golf car maintenance. This account will stay the same for 2024.

Account #6224 - Dues and Membership

We will have three PGA Members and the dues will be approximately \$2,500. This account will stay the same in 2024.

Account #6225 – Subscriptions

This account is for the new ForeUp software. The costs for the software are split between the Golf Department and the Golf Pro Shop. The Golf Pro Shop portion is \$2,000 for the year.

Account #6401 - Cost of Material Used/Sold

The Director of Golf sees the sales being increased in 2024. To reflect the correct margin in sales, the cost of goods should also be increased. The Director of Golf estimates an increase of \$15,000 in this account. (*This account is offset by Account #5430 – Merchandise Sales.*)

Account #6402 - Administrative Supplies

This item will need to increase in 2024. The Director of Golf estimates a small increase of \$500.

Account #6420 – Supplies

Staff use this account for supplies other than office materials. The Director of Golf suggests that this account can be reduced slightly in 2024 to just \$1,000.

Account #6441 - Range Supplies

This account is for range buckets, range balls, tokens, ball pickers, range mats and other products. We started using a nicer range ball in 2022 that is costing more. However, the customers are really enjoying the upgrade. The Director of Golf still suggests that we can decrease this line item for 2024 by \$2,000.

Account #6450 - Golf Cart Lease

The golf operation has a fleet of carts which are at this time all leased from Yamaha Golf Company, along with a range cart. This account should stay the same in 2024.

Account #6903 - Equipment Repair/Maintenance

This includes any repairs to carts, range equipment or golf shop fixtures. Since the carts are getting older, the Director of Golf recommends keeping this account the same in 2024.

FACILITIES MAINTENANCE

Responsibilities:

- Manages all Trust facilities maintenance, including five clubhouse complexes, four pools, tennis courts complex; corporation yard and the maintenance service center at 800 Rockview Drive.
- Oversees public works, including street and sidewalk maintenance, sewer and storm drain maintenance, stormwater compliance.
- Oversees creek and open space maintenance.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
Public Works Engineer	1.00	0.00	0.00
Trust Asset Manager	0.00	1.00	1.00
Trust Asset Supervisor	0.00	1.00	1.00
Service Technicians	5.00	4.00	4.00
Total	6.00	6.00	6.00

The Public Works Engineer was reclassified as Trust Asset Manager in 2023.
A vacant Service Technician was reclassified as Trust Asset Supervisor in 2023.

471 FACILITIES MAINTENANCE
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
TOTAL REVENUE	0	0	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	4,253	3,517	2,597	3,000	4,000	1,000
6110 SALARIES AND WAGES	335,553	344,141	219,303	456,482	500,693	44,211
TOTAL SALARY AND WAGES	339,806	347,658	221,900	459,482	504,693	45,211
6201 SOCIAL SECURITY TAX	24,509	24,695	16,087	34,920	38,304	3,384
6202 FEDERAL UNEMPLOYMENT INSURANCE	218	211	125	252	252	0
6203 STATE UNEMPLOYMENT INSURANCE	696	597	354	1,092	1,092	0
6204 HEALTH INSURANCE-NON UNION	25,719	26,823	24,502	29,401	66,278	36,877
6205 LIFE INSURANCE - NON UNION	925	964	550	964	2,073	1,109
6206 LONG TERM DISABILITY INSURANCE	534	535	392	535	1,034	499
6208 ANNUITY-UNION	0	1,078	4,346	5,200	8,320	3,120
6209 HEALTH & WELFARE 324	42,970	44,112	27,379	65,895	58,776	-7,119
6210 RETIREMENT-UNION	64,934	63,885	43,219	98,385	82,868	-15,517
6211 WORKER'S COMPENSATION	14,497	14,542	8,324	25,153	18,826	-6,327
6214 401(k) MATCH GRF	0	0	1,263	0	5,262	5,262
6219 STAFF TRAINING	100	522	0	500	500	0
6222 EMPLOYEE UNIFORMS & LAUNDRY	6,377	8,425	5,152	9,000	10,500	1,500
6227 VISION CARE	220	220	128	220	440	220
6229 DENTAL INSURANCE	1,530	1,530	892	1,530	3,273	1,743
6230 PERSONAL SAFETY EQUIPMENT	386	411	0	1,000	960	-40
TOTAL OTHER EMPLOYEE EXPE	183,616	188,548	132,712	274,047	298,758	24,711
6302 PROFESSIONAL SERVICES	8,266	17,021	2,524	17,000	18,000	1,000
6402 ADMINISTRATIVE SUPPLIES	721	0	721	500	1,000	500
6408 SAFETY/SECURITY SUPPLIES	106	221	629	500	500	0
6415 SWIMMING POOL SUPPLIES	48,172	62,307	43,883	60,000	65,000	5,000
6420 SUPPLIES	2,102	2,129	965	2,100	1,500	-600
6430 APPLIANCE SUPPLIES	621	3,376	631	1,500	2,000	500
6431 MECHANICAL/ELECTRICAL SUPPLIES	28,742	21,531	12,396	15,000	25,000	10,000
6432 PLUMBING SUPPLIES	4,276	5,454	3,232	5,500	6,000	500
6440 BUILDING SUPPLIES	13,036	13,800	15,557	14,000	15,000	1,000
6455 SUPPLIES SMALL TOOLS/EQUIPMENT	2,272	4,391	1,084	2,500	2,500	0
6460 PAINTING SUPPLIES	366	987	3,423	5,000	5,000	0
TOTAL OPERATING EXPENSES	108,681	131,216	85,045	123,600	141,500	17,900
6506 OTHER LICENSES AND FEES	24,394	37,504	27,233	32,000	34,000	2,000
TOTAL TAXES	24,394	37,504	27,233	32,000	34,000	2,000
6702 TELEPHONE	140	280	300	240	720	480
TOTAL UTILITIES	140	280	300	240	720	480
6807 ELEVATOR CONTRACT	2,888	3,511	1,892	4,500	4,500	0
TOTAL CONTRACTUAL SERVICE	2,888	3,511	1,892	4,500	4,500	0

471 FACILITIES MAINTENANCE
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
6901 EQUIPMENT RENTAL	10,762	8,461	3,589	10,000	10,000	0
6903 EQUIPMENT REPAIR/MAINTENANCE	10,092	41,836	13,737	16,000	27,000	11,000
6905 BUILDING REPAIR/MAINTENANCE	23,364	19,440	11,241	25,000	25,000	0
6906 ELECTRICAL REPAIR/MAINTENANCE	0	17,482	5,931	5,000	10,000	5,000
6927 SWIMMING POOL REPAIR/MAINTENAN	6,469	9,299	0	10,000	10,000	0
6929 APPLIANCE/MECHANICAL REPAIR/MA	8,277	3,419	4,958	10,000	10,000	0
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TOTAL REPAIRS AND MAINTEN	58,963	99,937	39,455	76,000	92,000	16,000
TOTAL EXPENSES	718,488	808,655	508,537	969,869	1,076,171	106,302
DIFFERENCE	<u>-718,488</u>	<u>-808,655</u>	<u>-508,537</u>	<u>-969,869</u>	<u>-1,076,171</u>	<u>106,302</u>

FACILITIES MAINTENANCE 2024

Account #6104 - Overtime Wages

This budget is needed to cover all overtime for weekend emergencies and holidays. Requested budget for 2024 is \$4,000 (increase of \$1,000) which reflects actual expenditures.

Account #6222 – Employee Uniforms & Laundry

This covers laundry service and uniforms for five facilities maintenance technicians as required by the Union contract. Requested budget for 2024 is \$10,500 (\$1,500 increase).

Account #6302 - Professional Services

This covers miscellaneous consulting services for such things as slide repairs, mandatory creek monitoring and mandatory SWPPP compliance consultation and storm water sampling. Requested budget for 2024 is \$18,000 (\$1,000 increase).

Account #6402 - Administrative Supplies

This budget covers miscellaneous blueprinting, copying fees and plotter and printer supplies. Requested budget for 2024 is \$1,000 (\$500 increase).

Account #6408 - Safety / Security Supplies

This covers safety devices, such as traffic cones and barricades, used by our crews for street striping maintenance and personal protective equipment (PPE) for handling pool chemicals and other potentially hazardous materials. Requested budget for 2024 is \$500.

Account #6415 - Swimming Pool Supplies

This covers the cost of chemicals, primarily chlorine and CO₂ gas, to manage the water quality of the four swimming pools and spa plus miscellaneous pool equipment. The requested budget for 2024 is \$65,000 (\$5,000 increase).

Account #6430 - Appliance Supplies

This pays for miscellaneous appliance parts needed for repairs, mostly to clubhouse kitchen equipment. Requested budget for 2024 is \$2,000 (\$500 increase).

Account #6431 - Mechanical / Electrical Supplies

This primarily covers supplies for lamp replacements and HVAC filters plus numerous miscellaneous refrigeration and HVAC parts for the equipment in the clubhouses. Requested budget for 2024 is \$25,000 (\$10,000 increase). The increase reflects expenditure trends.

Account #6432 - Plumbing Supplies

This budget covers plumbing parts, supplies and fixtures for the clubhouse restrooms and kitchens as well as mechanical system plumbing installations. Requested budget for 2024 is \$6,000 (\$500 increase).

Account #6440 - Building Supplies

This covers building materials for a wide range of small repairs and unscheduled projects for the clubhouses. These can include shelving, signage, storage, flooring products, ceiling tile, etc. Requested budget for 2024 is \$15,000 (\$1,000 increase).

Account #6455 – Supplies Small Tools / Equipment

This covers the hand tools and power tools used by the service technicians. Equipment can include paint sprayers, small generators and compressors, pressure washer, drain snaking equipment, etc. Requested budget for 2024 is \$2,500.

Account #6460 - Painting Supplies

This covers both the exterior and interior paints we use for the clubhouses as well as for repainting the stripes, curbs and stenciling we do on the streets. Requested budget for 2024 is \$5,000.

Account #6506 - Other Licenses and Fees

This refers to the fees and expenses associated with county health pool & kitchen operating permit fees, county hazardous materials business plan fees, fire and security alarm fees, clean water and SWPPP fees, underground storage tanks, etc. Requested budget for 2024 is \$34,000. (Increase of \$2,000)

Account #6807 - Elevator Contract

This covers the quarterly servicing of the elevator at the Tice Creek clubhouse and a service contract for two wheelchair lifts at the event center. The budget reflects the actual annual fees. Requested budget for 2024 is \$4,500.

Account #6901 - Equipment Rental

This budget covers renting equipment for small in-house projects, such as compaction equipment, large compressors, jackhammers, scaffolding, etc. This also covers the monthly cost of portable toilets in the recycling center, RV lots and at the dog park. Requested budget for 2024 is \$10,000.

Account #6903 - Equipment Repair / Maintenance

This covers maintenance of fire extinguishers, fire suppression systems, radios, pumps, alarm equipment, wells, etc. Requested budget for 2024 is \$27,000 (\$11,000 increase). The significant increase accounts for upcoming mandatory fire sprinkler head testing.

Account #6905 - Building Repair / Maintenance

This budget covers hiring contractors or vendors for a wide range of building repairs and maintenance such as flooring, roofing, painting, glass replacements, tile work, drywall, doors and hardware, locksmith, etc. Requested budget for 2024 is \$25,000.

Account #6906 - Electrical Repair / Maintenance

This budget covers hiring an electrical contractor to troubleshoot problems, install new electrical circuits in the clubhouses, for streetlight repairs, and for miscellaneous data cabling. Based on actual expenses, the requested budget for 2024 is \$10,000 (\$5,000 increase).

Account #6927 - Swimming Pool Repair / Maintenance

This budget covers hiring contractors or vendors to perform repairs to the four swimming pools and spa such as handrail replacements, coping repairs, tile work, pool equipment repairs, and code upgrades. Requested budget for 2024 is \$10,000.

Account #6929 - Appliance and Mechanical Repair / Maintenance

This budget covers hiring contractors or vendors to perform repairs primarily for the heating, ventilation, and air conditioning (HVAC) equipment, other mechanical systems, and for the major appliances in the clubhouses. Requested budget for 2024 is \$10,000.

VEHICLE MAINTENANCE

Responsibilities:

- Maintains vehicles, construction equipment and small tools for Trust Operations, Mutual Operations and Bus Transportation. Vehicle repairs range from routine service and brake jobs to rebuilding bus transmissions.
- Maintains trucks and golf course equipment.
- Operates gas pumps and, underground and aboveground fuel tanks.
- Manages hazardous waste disposal related to operations..
- Maintains compliance with all relevant regulatory agencies, including CCEH, CHP, BAAQMD and SWRCB.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
Operations Manager*	1.00	0.00	0.00
Auto Mechanic Foreman	1.00	1.00	1.00
Auto Mechanic	1.00	1.00	1.00
Total	3.00	2.00	2.00

*Operations Manager position eliminated as part of the organizational restructuring.

473 VEHICLE MAINTENANCE
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
5806 OTHER INCOME						
BUSINESS INCOME-VEHICLE MAINTENANCE	64,615	68,611	32,125	75,000	75,000	0
TOTAL OTHER INCOME	64,615	68,611	32,125	75,000	75,000	0
TOTAL REVENUE	64,615	68,611	32,125	75,000	75,000	0
EXPENSES						
6104 OVERTIME WAGES	2,407	3,643	1,597	6,000	4,000	-2,000
6110 SALARIES AND WAGES	191,750	241,763	110,387	244,441	143,956	-100,485
TOTAL SALARY AND WAGES	194,157	245,406	111,984	250,441	147,956	-102,485
6201 SOCIAL SECURITY TAX	14,441	17,703	8,306	18,699	11,013	-7,686
6202 FEDERAL UNEMPLOYMENT INSURANCE	169	126	69	126	84	-42
6203 STATE UNEMPLOYMENT INSURANCE	543	356	194	546	364	-182
6204 HEALTH INSURANCE-NON UNION	4,359	9,093	3,322	9,966	0	-9,966
6205 LIFE INSURANCE - NON UNION	428	883	297	891	0	-891
6206 LONG TERM DISABILITY INSURANCE	247	509	171	514	0	-514
6208 ANNUITY-UNION	0	722	2,194	2,080	4,160	2,080
6209 HEALTH & WELFARE 324	24,554	25,842	13,690	26,358	29,388	3,030
6210 RETIREMENT-UNION	37,881	38,778	20,148	39,354	41,434	2,080
6211 WORKER'S COMPENSATION	8,376	10,297	4,220	13,468	5,413	-8,055
6214 401(k) MATCH GRF	2,526	3,090	1,124	5,450	0	-5,450
6219 STAFF TRAINING	0	547	0	700	700	0
6222 EMPLOYEE UNIFORMS & LAUNDRY	4,374	4,113	2,964	4,000	4,500	500
6227 VISION CARE	52	89	30	89	0	-89
6229 DENTAL INSURANCE	463	521	174	521	0	-521
6230 PERSONAL SAFETY EQUIPMENT	711	215	232	500	500	0
TOTAL OTHER EMPLOYEE EXPENSES	99,125	112,882	57,134	123,262	97,556	-25,706
6402 ADMINISTRATIVE SUPPLIES	2,495	1,203	691	1,500	1,500	0
6403 FUEL FOR VEHICLES	33,265	39,614	17,282	40,000	40,000	0
6404 AUTOMOTIVE SUPPLIES	95,833	102,036	39,818	120,000	110,000	-10,000
6408 SAFETY/SECURITY SUPPLIES	215	190	0	0	0	0
6420 SUPPLIES	1,879	2,567	648	2,000	3,500	1,500
6431 MECHANICAL/ELECTRICAL SUPPLIES	1,334	927	295	1,500	0	-1,500
6455 SUPPLIES SMALL TOOLS/EQUIPMENT	2,039	2,467	646	4,000	4,000	0
TOTAL OPERATING EXPENSES	137,060	149,002	59,379	169,000	159,000	-10,000
6501 TRANSPORTATION TAX/LICENSES	10,220	10,916	6,866	12,000	13,500	1,500
6506 OTHER LICENSES AND FEES	26,278	20,922	11,760	25,000	25,000	0
TOTAL TAXES	36,498	31,838	18,626	37,000	38,500	1,500
6602 AUTOMOBILE INSURANCE	49,224	45,301	25,657	49,500	56,500	7,000
TOTAL INSURANCE	49,224	45,301	25,657	49,500	56,500	7,000
6702 TELEPHONE	0	0	60	0	240	240
6703 WASTE DISPOSAL	8,325	6,690	4,015	8,500	8,500	0
6704 GAS AND ELECTRICITY	0	0	1,245	0	0	0

473 VEHICLE MAINTENANCE
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
	TOTAL UTILITIES	8,325	6,690	5,320	8,500	8,740	240
6903	EQUIPMENT REPAIR/MAINTENANCE	39,715	50,169	26,290	40,000	50,000	10,000
	TOTAL REPAIRS AND MAINTEN	39,715	50,169	26,290	40,000	50,000	10,000
8551	RECOVERIES-INTER DEPARTMENT	-128,573	-133,161	-63,611	-149,600	-152,000	-2,400
	TOTAL RECOVERIES	-128,573	-133,161	-63,611	-149,600	-152,000	-2,400
	TOTAL EXPENSES	435,530	508,127	240,778	528,103	406,252	-121,851
	DIFFERENCE	<u>-370,915</u>	<u>-439,516</u>	<u>-208,654</u>	<u>-453,103</u>	<u>-331,252</u>	<u>-121,851</u>

VEHICLE MAINTENANCE

Account #5806 - Business Income Vehicle Maintenance

The GRF Vehicle Maintenance Department maintains vehicles for MOD. They are charged for labor at a rate of \$60 per hour plus any parts used. The 2024 budget is based on prior years and is estimated at \$75,000.

Account #6104 – Overtime

This provides resources for the occasion a mechanic may be called in or required to stay late to provide service. One of the mechanics also serves as a back-up driver for transit.

\$4,000 is requested (decrease of \$2,000)

Account #6219 – Staff Training

This account provides resources for regular safety training as well as training on new equipment.

\$700 is requested

Account #6222 - Uniforms / Laundry

This covers uniforms and laundry service for the shop mechanics per the union agreement.

\$4,500 is requested (increase of \$500)

Account #6224 – Dues & Membership

This budget item has been moved and included in 6506 Other Licenses.

Account #6230 - Personal Safety Equipment

This covers personal protective equipment for the mechanics and the shop.

\$500 is requested

Account #6402 - Administrative Supplies

This covers office supplies for copiers, faxes and printers.

\$1,500 is requested

Account #6403 - Fuel for Vehicles

This covers fuel for all Trust departments. Fuel estimates are based on \$5.00/gallon and estimated usage.

\$40,000 is requested

Account #6404 - Automotive Supplies

This covers all parts and supplies used in maintaining and repairing the fleet vehicles and equipment. The requested amount is based on historical expenditures.

\$110,000 is requested (decrease of \$10,000)

Account #6420 – Supplies

General supplies and consumables for the operation of the shop.

\$3,500 is requested (*NOTE: move funds from 6431 to this account and eliminate 6431*)

Account #6455 - Small Tools / Equipment

This covers the cost of diagnostic equipment, shop and hand tools.

\$4,000 is requested

Account #6501 - Transportation Tax / Licenses

This covers vehicle registration renewals for the fleet.

\$13,500 is requested (increase of \$1,500)

Account #6506 - Other Licenses / Fees

This covers licensing and compliance inspection fees for hazardous materials handling and storage, fuel sales, and other regulatory agency fees. This account covers the annual cost of the fleet maintenance software program. This program tracks vehicle maintenance schedules and repairs, parts, inventory, fuel, and reporting.

\$25,000 is requested

Account #6703 - Waste Disposal

This covers removal and recycling of waste oil and filters, waste antifreeze and hazardous solids.

\$8,500 is requested

Account #6903 - Equipment Repair / Maintenance

This covers smog tests, outside vehicle repairs, and annual inspections of 4 man lifts. This line item varies dramatically year to year based on unanticipated major breakdowns in equipment.

\$50,000 is requested (increase of \$10,000)

Account #8551 - Recoveries – Inter Department

Vehicle Maintenance performs maintenance for and recovers charges from four departments: 116 – Bus Transportation, 461 – Golf Course, and 462 – Lawn Bowling Greens. The budget for this line item is the total of the vehicle maintenance budgets for these four departments.

LANDSCAPE MAINTENANCE

Responsibilities:

- Maintains all turf areas, including clubhouses and medians (done via contractor).
- Maintains all landscaped areas: Tice Fitness Center, Sr. Dollar including the Event Center, Creekside, Gateway, and Hillside Clubhouses, including Sportsmen's Park and the picnic grounds, planted area at Golden Rain Road and Rossmoor Parkway, Birdwatchers' Park, Iris Park, Tice Creek Park, Lion's Point and Rotary Peace Park.
- Maintains landscaping, including but is not limited to: weed control, leaf and litter pick up, shrub pruning, pest control, tree pruning up to 12 feet, maintain and rotate color beds, hard-scape clean up, weekly washing of tennis courts, bocce ball court maintenance.
- Monitors and maintains irrigation systems for afore-mentioned clubhouses and parks.
- Oversees minor landscape construction projects on Trust properties.
- Oversees contractor for tree pruning above 12 feet, when needed.

Headcount:

	2023	2023	2024
	Budget	Actual	Budget
Landscape Foreman	1.00	1.00	1.00
Irrigation Technician	1.00	1.00	1.00
Landscape Technician	5.00	5.00	5.00
Total	7.00	7.00	7.00

474 LANDSCAPE MAINTENANCE
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
	TOTAL REVENUE	0	0	0	0	0	0
	EXPENSES						
6104	OVERTIME WAGES	999	36	566	0	0	0
6110	SALARIES AND WAGES	344,513	316,088	152,339	377,548	392,293	14,745
	TOTAL SALARY AND WAGES	345,512	316,124	152,905	377,548	392,293	14,745
6201	SOCIAL SECURITY TAX	25,354	23,421	10,958	28,881	30,009	1,128
6202	FEDERAL UNEMPLOYMENT INSURANCE	293	275	197	294	294	0
6203	STATE UNEMPLOYMENT INSURANCE	926	780	631	1,274	1,274	0
6208	ANNUITY-UNION	0	2,069	7,022	7,280	14,560	7,280
6209	HEALTH & WELFARE 324	86,066	78,548	39,924	92,253	102,858	10,605
6210	RETIREMENT-UNION	129,075	119,338	50,736	137,739	145,019	7,280
6211	WORKER'S COMPENSATION	15,118	13,869	5,679	20,803	14,751	-6,052
6213	TRAVEL AND MEAL ALLOWANCE	167	0	0	0	0	0
6219	STAFF TRAINING	1,129	740	0	0	0	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	5,745	9,360	6,648	7,000	7,500	500
6230	PERSONAL SAFETY EQUIPMENT	1,029	967	738	1,470	1,680	210
	TOTAL OTHER EMPLOYEE EXPE	264,901	249,367	122,534	296,994	317,945	20,951
6402	ADMINISTRATIVE SUPPLIES	43	33	0	0	0	0
6408	SAFETY/SECURITY SUPPLIES	0	305	0	0	0	0
6416	LANDSCAPING SUPPLIES	62,754	39,984	23,394	59,000	60,000	1,000
6420	SUPPLIES	8,391	7,433	4,698	5,000	5,500	500
6455	SUPPLIES SMALL TOOLS/EQUIPMENT	9,283	445	3,703	7,000	7,250	250
	TOTAL OPERATING EXPENSES	80,472	48,199	31,795	71,000	72,750	1,750
6702	TELEPHONE	0	0	40	0	0	0
	TOTAL UTILITIES	0	0	40	0	0	0
6907	PEST CONTROL	4,690	15,882	221	4,250	4,250	0
6935	TREE MAINTENANCE/REMOVAL	88,035	142,729	134,616	110,000	117,500	7,500
6972	LANDSCAPE REPAIR/MAINTENANCE	118,432	120,887	77,471	125,234	121,480	-3,754
	TOTAL REPAIRS AND MAINTEN	211,157	279,498	212,307	239,484	243,230	3,746
	TOTAL EXPENSES	902,042	893,187	519,582	985,026	1,026,218	41,192
	DIFFERENCE	-902,042	-893,187	-519,582	-985,026	-1,026,218	41,192

LANDSCAPE MAINTENANCE 2024

Account #6222 - Uniforms and Laundry

Included in this category is a uniform service for 7 union crew members that is required by the union contract. GRF has a contract with Cintas to supply and launder pants, shirts, and coveralls. Requested budget for 2024 is \$7,500.

Account #6230 – Personal Safety Equipment

Included in this category is boot reimbursement for 7 union crew members as required by the union contract. The 2024 reimbursement amount is \$240. Requested budget for 2024 is \$1,680.

Account #6416 - Landscaping Supplies

This line item covers all materials and supplies needed for landscape repair and maintenance. Items included in this list are as follows:

Fertilizer - \$7,000, for the purchase of fertilizer for all shrub beds and color beds within the Trust Property. Fertilizer is applied quarterly.

Annual color - \$15,000, for the purchase of annual color to be planted at all trust property color beds. Annual color is rotated two times per year. The number has been reduced \$2,000 because perennials are now being used more commonly in the annual beds.

Plant material – \$20,500 for the purchase of plant material including trees to be used on all trust properties. Plant material is for replacement of dead or dying shrubs and trees and landscape renovation projects as determined by the Landscape Manager.

Hard goods (Rocks, Cobbles, Bark, soil, Lumber) – \$7,500, for the purchase of landscape construction supplies to be used on Trust Property landscape repair and renovation projects.

Irrigation supplies - \$10,000, for the purchase of all irrigation parts needed to maintain the irrigation systems on Trust Property. Items include but are not limited to valves, pipe, nozzles, risers, heads, and controllers. Irrigation systems are maintained daily.

Requested budget for 2024 is \$60,000. This is an increase of \$1,000 to cover rising material costs.

Account #6420 – Supplies

This line item covers miscellaneous supplies used by the landscape department. Supplies are primarily related to safety items such as glasses, ear plugs, hats, safety cones, vests, and liquids. The requested budget for 2024 is \$5,500. This is an increase of \$500 that reflects past expenditure history.

Account #6455 – Supplies Small Tools/Equipment

Small tools – This line item covers the replacement of hand tools and small equipment used in the landscape field. This includes but is not limited to shovels, rakes, hoes, weed eaters and blowers. The requested budget for 2024 is increased to \$7,250 to help with the higher cost of tools.

Account #6907 - Pest Control

We will continue the practice of using our GRF staff for pest control in 2023 with supplemental help from outside vendors. Expenses for all chemicals and materials needed for plant and pest control issues includes, but is not limited to, ant and rodent control supplies, post emergent weed spray, pre-emergent weed control and systemic plant disease control applicators. This also includes training and license fees for pest control applicators. The requested budget for 2024 is \$4,250.

Account #6935 - Tree Maintenance and Removal

This budget includes expenses for all tree work on Trust property. This work is contracted out to Waraner Brothers Tree Service or Hamilton Tree Service per job based on itemized bids. Work to be done is identified by the Landscape Manager. The requested budget for 2023 is \$117,500. This is an increase of \$7,500 to cover increased requirements for tree maintenance work and reflects expenditure history.

The schedule is as follows:

Winter – Pruning of Crape Myrtles, Pines and spring flowering trees. Prune or remove selected trees as needed.

Spring – Pruning trees away from buildings and roofs. Prune or remove selected trees as needed.

Summer – Fire abatement work. Prune or remove selected trees as needed.

Fall - Prune selected trees for wind sail to prevent winter storm damage as needed.

Year round – Fire abatement work.

Account #6972 - Landscape Repair and Maintenance

This budget includes a contract of \$90,480 with Terra Landscape for turf maintenance on all Trust Property and street medians. \$31,000 is used for miscellaneous expenses related to repair and maintenance outside of the contract such as mainline repair, storm damage repair and clean-up, drainage repair and large landscape renovations. The requested budget is \$121,480. This a decrease of \$3,754 because of a contract decrease due to reduced turf maintenance.

The contract covers the following:

Minimum of 32 mowing per year.

6 fertilization cycles.

Turf aeration once a year.

Over seeding as needed.

Turf detaching as determined by the Landscape Manager.

AV/Custodial Services

Responsibilities:

- Performs AV/Custodial and light maintenance duties in and around six facilities.
- Troubleshoots, performs minor repairs and responds to emergency calls for audio visual services.
- Implements setup and takedown for a wide variety of Rossmoor community events (e.g. weddings, dances, private parties, memorials, concerts, meetings, etc.).
- Works closely with employees and public to meet the custodial needs of the area (bathrooms, showers, floors, walls, carpets, tables/chairs, windows and common areas (maintain an environment that is sanitary, attractive, and in orderly condition) and resolves problems to ensure efficient and safe operations.
- Handles all event set-ups at the clubhouses (tables, chairs, risers, furniture) and breakdown and for proper handling and storage of all equipment items.
- Provides quality floor cleaning (carpet, hardwood, and tile)
- Sets up, operates, maintains, and repairs equipment used to enhance live events, such as microphones, video recorders, projectors, theatrical lighting, and sound mixing equipment. Assists with Zoom carts and tech time as needed.
- Ensures grounds and amenities are maintained in a safe and secure condition for picnic grounds and amenity areas (fitness center, pools, clubhouses, shops, movie theater, table tennis facility, outdoor picnic pavilion, golf course and restrooms).
- Maintains and keeps the benches, chairs, tables, and outdoor stage cleaned.
- Handles daily trash pick-up and setting up A/V equipment for outdoor concerts in the parks and patios.
- Oversees showing the movies at the Peacock Hall Theater.
- Works day (7 a.m. to 3:30 p.m.) and night (3 p.m. to 11:30 p.m.) shifts 365 days a year, including holidays.

Headcount:

	2022 Budget	2022 Actual	2023 Budget
Custodial Supervisor	1.00	1.00	1.00
Custodians	14.00	14.00	14.00
Total	15.00	15.00	15.00

475 CUSTODIAL SERVICES
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
	TOTAL REVENUE	0	0	0	0	0	0
	EXPENSES						
6104	OVERTIME WAGES	45,754	69,074	29,312	45,000	55,000	10,000
6107	TEMPORARY HELP	22,487	33,123	0	0	0	0
6110	SALARIES AND WAGES	724,392	743,530	418,224	793,536	852,324	58,788
	TOTAL SALARY AND WAGES	792,633	845,727	447,536	838,536	907,324	68,788
6201	SOCIAL SECURITY TAX	56,503	58,587	32,143	60,704	65,203	4,499
6202	FEDERAL UNEMPLOYMENT INSURANCE	654	758	416	630	630	0
6203	STATE UNEMPLOYMENT INSURANCE	2,082	2,144	1,179	2,730	2,730	0
6204	HEALTH INSURANCE-NON UNION	25,719	26,823	14,701	29,401	33,139	3,738
6205	LIFE INSURANCE - NON UNION	715	715	358	715	715	0
6206	LONG TERM DISABILITY INSURANCE	411	411	206	411	475	64
6208	ANNUITY-UNION	0	5,063	13,957	14,560	29,120	14,560
6209	HEALTH & WELFARE 324	161,645	171,157	95,827	184,506	205,716	21,210
6210	RETIREMENT-UNION	252,074	257,723	146,499	275,478	290,038	14,560
6211	WORKER'S COMPENSATION	32,328	32,961	16,388	43,727	32,048	-11,679
6214	401(k) MATCH GRF	4,285	4,755	2,469	4,361	5,002	641
6219	STAFF TRAINING	355	595	559	1,000	1,000	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	8,460	10,918	6,298	12,000	12,000	0
6227	VISION CARE	220	220	110	220	220	0
6229	DENTAL INSURANCE	1,530	1,530	765	1,530	1,637	107
6230	PERSONAL SAFETY EQUIPMENT	490	495	641	1,000	3,360	2,360
	TOTAL OTHER EMPLOYEE EXPE	547,470	574,857	332,516	632,973	683,033	50,060
6302	PROFESSIONAL SERVICES	31,630	56,960	38,072	81,000	107,000	26,000
6420	SUPPLIES	131,600	146,071	77,776	150,000	150,000	0
	TOTAL OPERATING EXPENSES	163,230	203,031	115,848	231,000	257,000	26,000
6702	TELEPHONE	0	800	720	960	1,440	480
	TOTAL UTILITIES	0	800	720	960	1,440	480
6903	EQUIPMENT REPAIR/MAINTENANCE	16,528	27,335	12,009	25,000	25,000	0
6905	BUILDING REPAIR/MAINTENANCE	38,628	38,610	20,915	40,000	50,000	10,000
	TOTAL REPAIRS AND MAINTEN	55,156	65,945	32,924	65,000	75,000	10,000
	TOTAL EXPENSES	1,558,489	1,690,360	929,544	1,768,469	1,923,797	155,328
	DIFFERENCE	-1,558,489	-1,690,360	-929,544	-1,768,469	-1,923,797	155,328

CUSTODIAL SERVICES

Account #6104 - Overtime Wages

Overtime wages for custodians to cover shifts due to illness, holidays, vacations, and special events, such as summer concerts in the parks and 4th of July.

\$55,000 is requested

Account #6219 - Staff Training

Purchase of books, DVDs, and in-house training. Resources are proposed for customer service training as well as conflict resolution training.

\$1,000 is requested

Account #6222 – Employee Uniforms/Laundry

The Custodial Department wears a uniform issued by GRF. This covers the cost of rental and cleaning services.

\$12,000 is requested

Account #6230 - Personal Safety Equipment

Rubber boots for shower cleaning, goggles for mixing chemicals, and rain gear. This line also includes reimbursement for boots per the union contract.

\$3,360 is requested

Account #6302 – Professional Services

The Board approved a janitorial contract for the cleaning of the Tice Creek Locker Rooms. This account also includes funds for contract cleaning services for the three pool facilities on a weekly basis. This function was previously performed by Aquatic Staff but due to staff shortages a contract was approved in the 2023 budget.

\$107,000 is requested

Account #6420 - Supplies

Supplies used to clean and stock all clubhouses, administrative offices, restrooms, pool facilities and parks. Supplies include paper towels, toilet paper, trash bags, cleaners, etc. Supplies also are required for the audio/visual equipment maintained and operated by the department. In 2020 and continuing in 2021 the department secured supplies for sanitizing stations and offices.

\$150,000 is requested

Account #6702 - Telephone

Cell phone stipends are provided to employees who use their personal cell phones for business purposes rather than being issued company cell phones. Currently there are four custodial staff members receiving this reimbursement.

\$1,440 is requested

Account #6903 - Equipment Repair/Maintenance

Repair and maintenance of audio/visual equipment as well as equipment used at each clubhouse. These funds help keep equipment and facilities in good repair.

\$25,000 is requested

Account #6905 - Building Repair/Maintenance

Stripping and waxing of hardwood floors, carpet cleaning, chair cleaning, contract for window cleaning, and repair or replacement of minor fixtures and furniture.

\$50,000 is requested

COMMUNICATIONS: ROSSMOOR NEWS AND WEBSITE

Responsibilities:

- Publishes the Rossmoor News every Wednesday. This includes editing articles submitted by residents; reporting on meetings and events in Rossmoor; writing feature stories; taking and producing photos; selling classified, legal notices and display advertising; producing original ads and creating the final page layouts that are sent to the press.
- Develops and updates Rossmoor’s three websites: Rossmoor.com, RossmoorNews.com and MyRossmoor.com and oversees Rossmoor social media.
- Acts as the media liaison and contact for the Rossmoor video.
- Handles the distribution of brochures and videos promoting Rossmoor.
- Creates marketing material for Rossmoor/places advertising for Rossmoor.
- Advertising staff sells bus and digital advertising.
- Updates the Newcomers’ binder.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
Sr. Manager	1.00	1.00	1.00
Asst. Managing Editor	1.00	1.00	1.00
Editor/Staff Writer (1)	1.55	1.55	1.55
Production Artist (2)	2.90	2.90	2.90
Advertising Sales Rep	2.00	2.00	2.00
Photographer (3)	0.80	0.80	0.80
Web Content Mger *	0.00	1.00	1.00
Circ. Supervisor (4)	0.50	0.50	0.50
Admin. Assistant (5)	0.90	0.90	0.90
Total	<u>10.65</u>	<u>11.65</u>	<u>11.65</u>

* Application Support Specialist II position eliminated from Department 210 and transferred to Department 500 as Web Content Manager

- (1) one at 30 hours per week, one at 32 hours per week
- (2) two full time and one at 36 hours per week
- (3) 32 hours per week
- (4) 20 hours per week
- (5) 36 hours per week

500 ROSSMOOR NEWS
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
	NEWSPAPER INCOME						
5702	NEWSPAPER DIGITAL ADVERTISING	39,600	26,900	36,800	40,000	50,000	-10,000
5703	NEWSPAPER SUBSCRIPTION OTHER	2,265	2,460	855	2,000	1,500	500
5704	NEWSPAPER ADVERTISING	703,064	804,899	410,116	732,600	774,600	-42,000
5705	CLASSIFIED ADVERTISING	66,624	82,734	52,221	68,200	75,000	-6,800
5706	BUS ADVERTISING	53,724	58,921	30,955	30,000	34,000	-4,000
	TOTAL NEWSPAPER INCOME	865,277	975,915	530,947	872,800	935,100	-62,300
	TOTAL REVENUE	<u>865,277</u>	<u>975,915</u>	<u>530,947</u>	<u>872,800</u>	<u>935,100</u>	<u>-62,300</u>
	EXPENSES						
6104	OVERTIME WAGES	521	4,246	1,654	1,000	2,000	1,000
6107	TEMPORARY HELP	0	0	15,806	0	0	0
6110	SALARIES AND WAGES	896,702	947,480	517,057	993,843	1,140,764	146,921
	TOTAL SALARY AND WAGES	897,222	951,726	534,516	994,843	1,142,764	147,921
6201	SOCIAL SECURITY TAX	66,962	70,111	38,654	76,031	87,266	11,235
6202	FEDERAL UNEMPLOYMENT INSURANCE	993	1,048	679	588	630	42
6203	STATE UNEMPLOYMENT INSURANCE	3,222	2,971	1,923	2,548	2,730	182
6204	HEALTH INSURANCE-NON UNION	104,319	106,279	44,037	109,812	145,679	35,867
6205	LIFE INSURANCE - NON UNION	5,230	5,533	2,322	5,303	6,186	883
6206	LONG TERM DISABILITY INSURANCE	3,011	3,171	1,689	3,025	3,651	626
6211	WORKER'S COMPENSATION	10,781	14,008	7,270	14,398	13,556	-842
6213	TRAVEL AND MEAL ALLOWANCE	520	3,150	1,618	3,800	4,000	200
6214	401(k) MATCH GRF	22,542	28,564	16,257	28,749	35,168	6,419
6225	SUBSCRIPTIONS AND BOOKS	10,922	19,216	8,723	24,506	24,506	0
6227	VISION CARE	1,372	1,140	354	1,067	1,075	8
6229	DENTAL INSURANCE	7,592	6,771	2,562	6,099	8,163	2,064
	TOTAL OTHER EMPLOYEE EXPE	237,467	261,962	126,089	275,926	332,610	56,684
6302	PROFESSIONAL SERVICES	11,676	22,690	3,382	20,000	40,000	20,000
6310	POSTAGE AND DELIVERY	2,436	4,774	2,605	5,000	5,000	0
6401	COST OF MATERIAL USED/SOLD	8,464	2,395	1,666	3,400	3,400	0
6402	ADMINISTRATIVE SUPPLIES	11,983	15,973	4,933	16,000	14,000	-2,000
6408	SAFETY/SECURITY SUPPLIES	280	0	0	0	0	0
	TOTAL OPERATING EXPENSES	34,839	45,832	12,586	44,400	62,400	18,000
6702	TELEPHONE	0	589	0	0	0	0
	TOTAL UTILITIES	0	589	0	0	0	0
6801	NEWSPAPER PRINTING	215,953	227,916	113,726	244,560	265,710	21,150
	TOTAL CONTRACTUAL SERVICE	215,953	227,916	113,726	244,560	265,710	21,150
6901	EQUIPMENT RENTAL	505	0	0	0	0	0
	TOTAL REPAIRS AND MAINTEN	505	0	0	0	0	0
7003	BANK CHARGES-ALL TYPES	16,882	20,444	11,496	18,500	20,000	1,500

500 ROSSMOOR NEWS
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
7005 UNCOLLECTIBLE ACCOUNTS	0	0	0	1,000	500	-500
TOTAL FINANCIAL EXPENSES	16,882	20,444	11,496	19,500	20,500	1,000
TOTAL EXPENSES	1,402,868	1,508,469	798,413	1,579,229	1,823,984	244,755
DIFFERENCE	<u>-537,591</u>	<u>-532,555</u>	<u>-267,467</u>	<u>-706,429</u>	<u>-888,884</u>	<u>182,455</u>

COMMUNICATIONS ROSSMOOR NEWS AND WEB 2024

Income:

Account #5702 – News Digital Advertising

We expanded our digital advertising campaigns on Rossmoor.com in 2023. Because of high demand and high online traffic numbers, we increased the rates for ads on the Real Estate and Home page. We also introduced digital ads on additional Rossmoor.com pages. With a web content manager now on staff, we are looking at increasing frequency of posts to the breaking news page and building an ad position on RossmoorNews.com, which will enable us to grow this revenue category. **2024 budget: \$50,000. (Increase of \$10,000 from 2023)**

Account #5703 - News Subscriptions Other

This is the budget for Rossmoor News outside subscriptions. The rising costs of mailings and accessibility of the e-edition has resulted in fewer renewed and new subscriptions. We have ceased forwarding the print paper to residents on extended vacations to save on mailing costs, which might help to keep this revenue from falling even more. **2024 budget: \$1,500. (Decrease of \$500 from 2023)**

Account #5704 - News Advertising

This reflects the revenue from display advertising, including the three special sections. In 2024, it will include a fourth special section (guide to Rossmoor). This, along with a focus on more color ad sales, accounts for the projected increase in revenue. **2024 budget: \$774,600 (Increase of \$42,000 from 2023)**

Account #5705 - Classified Advertising

The decline of print papers in the Bay Area and better publicizing of our competitive rates allowed us to grow our legal ad sales in 2023. We also implemented an increase in our classified ad rates. In 2024, we plan to offer online submissions for legals and classifieds, hoping convenience will further increase sales. **2024 budget: \$75,000 (Increase of \$6,800 from 2023)**

Account #5706 – Bus Advertising

Better staffing with the buses and increased service post-pandemic have allowed us to once again sell out the ad positions on the buses. That is reflected in the increased revenue for this category. The offsetting expense to this revenue is found in account 6401. **2024 budget: \$34,000 (Increase of \$4,000 from 2023)**

Operating Budget:

Account #6104 - Overtime Wages

Overtime is needed for the following reasons: To cover when staff is on vacation or sick; to handle heavier load of work during production of special sections; and to cover

deliveries of the newspaper during frequent news carrier shortages. The overtime will be used for newspaper delivery during sick/vacation/vacancy absences, instead of the unpopular Thursday delivery option. Based on 2022 and 2023 actuals, this number is being increased. **2024 budget: \$2,000 (Increase of \$1,000 from 2023).**

Account #6110 – Salaries and Wages

In 2023, the Board authorized adding the web content manager position.

Account #6213 - Travel and Meal Allowance

This budget covers mileage for advertising sales and editorial staff and occasional meals for ad sales staff customers, as well as mileage for news carriers. Increase reflects a small increase in the rate for mileage for the news carriers. **2024 budget: \$4,000 (Increase of \$200 from 2023).**

Account #6225 - Subscriptions/Books

This budget covers subscriptions including the Adobe software needed to produce the newspaper, advertising management/production software licenses, stock photo library for advertising and editorial designs, PDF software for website documents, SurveyMonkey for polls and backup for production server. We anticipate moving to Adobe teams in 2024, which should keep this expense flat. **2024 budget: \$24,506 (Same as 2023).**

Account #6302 - Professional Services

Budget covers contract for servers, storage, maintenance, security and development work for the websites, as well as the e-edition processing and archival costs. It also includes the CMS needed to manage and expand digital advertising on the two websites. The increase reflects the \$25,000 maintenance needed for MyRossmoor.com, less \$3,000 for an outside Mac consultant because we have moved operations fully to PCs and \$2,000 for moving a backup server inside the Rossmoor network. **2024 budget: \$40,000 (Increase of \$20,000 from 2023).**

Account #6310 - Postage and Delivery

Budget covers second-class postage to mail subscriptions of the Rossmoor News, first-class postage, UPS and Fed Ex package mailing. This budget also covers Rossmoor Television mail. Discontinuing free forwarding of the print newspaper to residents on extended vacation will balance out the rising cost of postage. **2024 budget: \$5,000 (same as 2023).**

Account #6401 – Cost of Material Used/Sold

Budget covers cost to produce ads that are placed on the sides of the buses. The offsetting revenue to this expense is revenue in account 5706.

2024 budget: \$3,400 (same as 2023).

Account #6402 - Administrative Supplies

This budget has office supplies, including paper, pens, ink cartridges for printers, tape, labels, envelopes, etc.; logo envelopes and stationery; plastic bags and rubber bands for delivery; electronic clip art for the graphics department; office furniture and computer equipment, as needed; miscellaneous supplies such as canvas bags, book bindery. Decrease reflects a change in printers, saving us on the cost of ink cartridges. **2024 budget: \$14,000 (decrease of \$2,000 from 2023).**

Account #6801 - Newspaper Printing

Rising costs for paper and ink led our newspaper printer to increase rates by 7% in August 2023, the fourth press increase in five years. In 2024 we will research to be certain our printer remains the least expensive in the Bay Area. We continue to look for ways to offset the increase, including through new advertising initiatives and reducing our weekly average page count. Increase also reflects printing costs for new Rossmoor guide. **2024 budget: \$265,710 (Increase of \$21,150 from 2023)**

Account #7003 - Bank charges

These are credit card fees. The increase represents more credit card activity as advertising sales have increased. **2024 budget: \$20,000 (Increase of \$1,500 from 2023)**

Account #7005 - Uncollectible Accounts

This budget covers bankruptcy and/or bad debt on display advertisers, mainly due to companies that go out of business and cannot pay their bills. The decrease reflects our continued efforts toward pre-payment of all ads. **2024 budget: \$500 (Decrease of \$500 from 2023).**

COMMUNICATIONS: ROSSMOOR TELEVISION

Responsibilities:

- Produces programming for Rossmoor Television, which broadcasts on Comcast and offers Live Streaming and Video-On-Demand on RossmoorTV.com.
- Records and edits Rossmoor meetings, including all GRF Board meetings, events, entertainment and lectures.
- Edits shows submitted by residents and organizations.
- Takes photos around the community.
- Produces the Post-It bulletin board
- Produces a bingo program, exercise shows, lecture and interview shows.
- Updates the Rossmoor marketing video.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
Station Manager	1.00	1.00	1.00
Studio Supervisor	1.00	1.00	1.00
Videographer (1)	0.90	0.90	0.90
Program Assistant (2)	0.50	0.50	0.50
Total	3.40	3.40	3.40

(1) 36 hours per week

(2) 20 hours per week

502 ROSSMOOR CHANNEL
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
OTHER INCOME						
5802 MISCELLANEOUS INCOME	0	9	0	0	0	0
TOTAL OTHER INCOME	0	9	0	0	0	0
TOTAL REVENUE	0	9	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	21	0	80	0	0	0
6110 SALARIES AND WAGES	220,205	232,347	124,669	248,741	261,771	13,030
TOTAL SALARY AND WAGES	220,226	232,347	124,749	248,741	261,771	13,030
6201 SOCIAL SECURITY TAX	16,666	17,549	9,519	19,031	20,024	993
6202 FEDERAL UNEMPLOYMENT INSURANCE	248	248	196	252	252	0
6203 STATE UNEMPLOYMENT INSURANCE	789	701	554	1,092	1,092	0
6204 HEALTH INSURANCE-NON UNION	6,989	8,747	4,794	9,588	10,807	1,219
6205 LIFE INSURANCE - NON UNION	1,248	1,397	457	1,397	1,457	60
6206 LONG TERM DISABILITY INSURANCE	718	825	407	804	861	57
6211 WORKER'S COMPENSATION	1,283	1,359	2,683	2,811	1,754	-1,057
6213 TRAVEL AND MEAL ALLOWANCE	47	112	0	600	600	0
6214 401(k) MATCH GRF	4,152	4,724	2,647	4,951	5,342	391
6225 SUBSCRIPTIONS AND BOOKS	0	0	1,064	9,450	3,250	-6,200
6227 VISION CARE	213	228	114	228	228	0
6229 DENTAL INSURANCE	1,964	2,050	683	2,050	2,194	144
TOTAL OTHER EMPLOYEE EXPE	34,318	37,941	23,118	52,254	47,861	-4,393
6302 PROFESSIONAL SERVICES	4,951	3,050	3,729	3,550	4,550	1,000
6402 ADMINISTRATIVE SUPPLIES	18,232	17,010	11,453	18,000	18,000	0
TOTAL OPERATING EXPENSES	23,183	20,060	15,182	21,550	22,550	1,000
6702 TELEPHONE	480	480	240	480	480	0
TOTAL UTILITIES	480	480	240	480	480	0
TOTAL EXPENSES	278,207	290,828	163,289	323,025	332,662	9,637
DIFFERENCE	-278,207	-290,819	-163,289	-323,025	-332,662	9,637

**COMMUNICATIONS
ROSSMOOR TELEVISION
2024**

The following are the budget details by account:

Account 6213 - Travel and Meal Allowance

Mileage for staff to travel to and from “shoot” sites. **2024 budget: \$600 (same as 2023).**

Account 6225 – Subscriptions and Books

Annual subscription for the following services: Splashtop; Norton; Motion Array; Adobe Creative Cloud and Google for cloud storage. The decrease reflects elimination of service for Closed Captioning. **2024 budget: \$3,250 (Decrease of \$6,200 from 2023)**

Account 6302 - Professional Services

This budget is for the service contract on the broadcast equipment and unexpected equipment repairs of which we had several in 2023. Included this year is the Cablecast Reflect service increase for Live Streaming and VOD (\$2,400) and addition of Cablecast Assurance Plan (\$800). **2024 budget: \$4,550 (Increase of \$1,000 from 2023 due to increased service fees)**

Account 6402 - Administrative Supplies

Supplies budget for the station includes general office supplies: SD cards, batteries, books, paper, microphones, cables, lights, replacement monitors for Apple computers; software upgrades for Apple computers; headsets and battery replacement for the large camera, and tripods. Budget also covers the costs of new equipment for unexpected breakdowns. **2024 budget: \$18,000 (Same as 2023)**

Account 6702 – Telephone

Rossmoor TV manager has a phone with Internet access so he can log into the broadcast system when he is away from the office. Phone with Internet access was added for the studio supervisor to insure access to the broadcast system at all times. **2024 budget: \$480 (same as 2023).**

800 GENERAL SERVICES
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
5001	OCCUPANCY INCOME						
	CABLE TV & INTERNET COUPON	4,586,412	4,769,832	2,293,206	4,770,036	4,586,412	183,624
5101	OPERATION FEE COUPON	18,736,595	17,238,915	10,922,070	21,660,428	23,264,378	-1,603,950
	TOTAL OCCUPANCY INCOME	23,323,007	22,008,748	13,215,276	26,430,464	27,850,790	-1,420,326
5419	COMMUNITY FACILITIES INCOME						
	RV SPACE LEASE	41,725	40,025	39,404	45,000	62,500	-17,500
	TOTAL COMMUNITY FACILIT	41,725	40,025	39,404	45,000	62,500	-17,500
5502	FINANCIAL INCOME						
	INTEREST	9,198	9,691	23,817	3,500	40,000	-36,500
	TOTAL FINANCIAL INCOME	9,198	9,691	23,817	3,500	40,000	-36,500
5422	OTHER INCOME						
	RENTAL INCOME-MEDICAL CENTER	58,642	0	0	0	0	0
5801	FACILITIES USAGE FEE	47,150	66,750	48,700	60,000	77,000	-17,000
5802	MISCELLANEOUS INCOME	3,236,149	10,332	12,527	10,000	18,000	-8,000
5803	CREEKSIDE REVENUE	105,238	163,373	85,232	170,465	177,911	-7,446
5821	GAIN/LOSS OF FIXED ASSETS	33	0	0	0	0	0
	TOTAL OTHER INCOME	3,447,212	240,455	146,459	240,465	272,911	-32,446
	TOTAL REVENUE	26,821,142	22,298,919	13,424,956	26,719,429	28,226,201	-1,506,772
6110	EXPENSES						
	SALARIES AND WAGES	0	479	0	125,000	100,000	-25,000
	TOTAL SALARY AND WAGES	0	479	0	125,000	100,000	-25,000
6201	SOCIAL SECURITY TAX	0	0	0	9,563	7,650	-1,913
6202	FEDERAL UNEMPLOYMENT INSURANCE	0	0	0	42	42	0
6203	STATE UNEMPLOYMENT INSURANCE	0	-434	-88	182	182	0
6207	RETIREMENT-NON UNION	731,872	-12,709	353,625	707,250	707,250	0
6211	WORKER'S COMPENSATION	-52,060	-31,490	0	0	0	0
6224	DUES AND MEMBERSHIPS	724	1,147	0	0	0	0
	TOTAL OTHER EMPLOYEE EXPE	680,535	-43,486	353,537	717,037	715,124	-1,913
6302	PROFESSIONAL SERVICES	29,028	42,739	35,292	416,213	335,700	-80,513
6303	LEGAL SERVICES	143,040	127,835	92,197	125,000	125,000	0
6310	POSTAGE AND DELIVERY	5,795	11,151	7,728	15,000	15,000	0
6311	COPY/PRINTING SERVICES	8	0	0	0	0	0
6402	ADMINISTRATIVE SUPPLIES	28,592	32,241	16,113	28,500	32,000	3,500
6408	SAFETY/SECURITY SUPPLIES	1,710	3,000	857	2,500	2,500	0
6420	SUPPLIES	0	0	614	0	0	0
	TOTAL OPERATING EXPENSES	208,173	216,965	152,800	587,213	510,200	-77,013
6502	FEDERAL/STATE INCOME TAX	946	800	0	800	800	0
6503	PROPERTY TAX	1,000,964	993,007	510,640	974,838	1,031,392	56,554
6505	SALES AND USE TAX	863	1,342	819	1,000	1,000	0
6506	OTHER LICENSES AND FEES	3,397	6,247	3,984	4,275	6,300	2,025

800 GENERAL SERVICES
OPERATING BUDGET
12/31/2023

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2021 ACTUAL	2022 ACTUAL	JAN-JUNE2023 ACTUAL	2023 BUDGET	2024 BUDGET	DIFFERENCE
	TOTAL TAXES	1,006,171	1,001,396	515,443	980,913	1,039,492	58,579
6601	HAZARD INSURANCE	311,652	434,173	303,169	561,500	960,765	399,265
6602	AUTOMOBILE INSURANCE	-13,414	-22,975	0	0	0	0
6604	BUSINESS LIABILITY INSURANCE	230,453	292,211	166,049	328,800	365,100	36,300
6606	CYBER INSURANCE	12,349	12,343	3,110	17,700	5,915	-11,785
6610	SPECIFIC FIDELITY INSURANCE	22,558	20,729	12,542	22,700	23,955	1,255
6612	EARTHQUAKE INSURANCE	276,826	302,168	195,829	357,700	395,000	37,300
6613	OFFICERS/DIRECTORS INSURANCE	96,641	103,864	48,355	107,150	91,500	-15,650
6614	UMBRELLA LIABILITY	280,298	217,102	117,617	241,800	252,915	11,115
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	TOTAL INSURANCE	1,217,363	1,359,615	846,671	1,637,350	2,095,150	457,800
6701	WATER	219,475	230,178	103,347	260,000	267,000	7,000
6702	TELEPHONE	145,781	146,944	55,030	149,500	140,500	-9,000
6703	WASTE DISPOSAL	144,700	153,135	76,258	171,400	165,700	-5,700
6704	GAS AND ELECTRICITY	665,192	947,158	527,505	957,000	1,100,000	143,000
6707	TV & INTERNET CABLE CONTRACT	4,323,361	4,602,559	2,293,948	4,586,573	4,586,412	-161
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	TOTAL UTILITIES	5,498,509	6,079,976	3,056,090	6,124,473	6,259,612	135,139
6901	EQUIPMENT RENTAL	1,320	0	0	0	0	0
6903	EQUIPMENT REPAIR/MAINTENANCE	29,889	29,004	19,915	34,000	39,000	5,000
6981	TRUST FACILITY MAINTENANCE	520,154	654,595	95,827	700,000	700,000	0
		-----	-----	-----	-----	-----	-----
	TOTAL REPAIRS AND MAINTEN	551,363	683,599	115,742	734,000	739,000	5,000
7001	INTEREST	16,116	0	0	0	0	0
7003	BANK CHARGES-ALL TYPES	3,291	3,950	2,935	5,000	5,700	700
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	TOTAL FINANCIAL EXPENSES	19,407	3,950	2,935	5,000	5,700	700
	TOTAL EXPENSES	9,181,522	9,302,492	5,043,217	10,910,986	11,464,278	553,292
	DIFFERENCE	<u>17,639,620</u>	<u>12,996,427</u>	<u>8,381,738</u>	<u>15,808,443</u>	<u>16,761,923</u>	<u>-953,480</u>

UNALLOCATED/GENERAL SERVICE

Cable TV Revenue - Account 5001

Golden Rain signed a contract with Comcast effective March 1, 2023. The agreement includes cable TV and internet plus all applicable taxes and fees. The contract allows for a maximum 4% increase starting in 2025. The 2023 budget included the 4% increase; however, the increase did not actualize. Therefore, the budget amount for 2024 decreases by 4%.

Coupon Revenue - Account 5101

This is the amount charged per manor per month to pay for net GRF operating expenses.

RV Space Lease - Account 5419

This is the amount charged for RV space rental in the lot above MOD. These revenues are projected based on current usage and increased rates effective January 1, 2024.

Interest - Account 5502

This is the estimated interest income on funds invested in FDIC insured or U.S. government security accounts.

Facilities Usage Fee - Account 5801

This is a fee charged to lessees to use GRF facilities. The 2024 budget is based on historical trends.

Miscellaneous Income - Account 5802

This includes estimated fees to be received from automobile charging stations and club use of storage lockers as well as various small miscellaneous items.

Creekside Revenue - Account 5803

The revenue budgeted is based on a three-year lease agreement addendum that began on January 1, 2021.

Salaries and Wages - Account 6110

This account includes the \$100,000 wage pool approved by the GRF Board at the June 2023 Board meeting. The pool to be used by the General Manager to appropriately adjust non-represented employee wages.

Non-Union Retirement - Account 6207

The draft budgeted amount is \$707,250. A discussion of the pension is included in Section 5 of the budget binder.

Professional Service - Account 6302

This account includes payroll processing fees and retirement plan fees. In addition, it includes \$300,000 of professional fees towards consulting/implementation of the Jenark software replacement.

Legal Services - Account 6303

This account includes amounts charged for legal services. The expense is of an unpredictable nature dependent on legal issues that arise during the year.

Postage and Delivery - Account 6310

GRF provides postage service for most of Rossmoor administration including MOD and the various Mutuals. The postage is purchased by GRF and billed back to MOD and the Mutuals for the amount used each month. The GRF budget is based on historical usage.

Administrative Supplies - Account 6402

This account includes office supplies used by various departments including copier paper, toner, etc. Cost of offsite document storage is also included in this line item. The budgeted expense is based on historical usage.

Safety/Security Supplies - Account 6408

This account is for first aid cabinet supplies. The budgeted expense is based on historical usage.

Federal/State Income Taxes - Account 6502

The proposed budget is \$800 for the annual minimum payment to the Franchise Tax Board in 2024.

Property Tax - Account 6503 The property tax budget is derived by adding 2% to the current year tax expense for each parcel. This account also includes personal property tax paid on non-real estate property. Prior years budget showed a reduction in anticipation of selling the Medical Center. The 2024 budget has been increased to include the Medical Center parcel in the anticipated Property Tax calculation.

Sales and Use Tax - Account 6505

This account is used for use tax on purchases where the vendor did not charge sales tax. The tax must be calculated and remitted to the state.

Other Licenses and Fees - Account 6506

This account includes amounts paid to the State Board of Equalization for the occupational lead poisoning fee and environmental fees required by the State Board of Equalization plus business license fees paid to the City of Walnut Creek.

Insurance - Accounts 6601, 6602, 6604, 6606, 6610, 6613, 6614

GRF pays for several insurance policies including Hazard Insurance – Account 6601; Business Liability Insurance – Account 6604; Cyber Insurance – Account 6606; Specific Fidelity Insurance – Account 6610; Officers/Directors Liability Insurance – Account 6613 and Umbrella Liability Insurance – Account 6614. The 2024 budget is based on a forecast received from our insurance brokers Arthur J. Gallagher and Company. The broker has updated the statement of values for all buildings as well as the allocation method for the expense.

Water - 6701

This account includes water expense for all GRF facilities other than the golf course and bowling greens. July 1, 2023 EBMUD increased their rates 8.5%. The budget for water expense is based on historical usage and estimating an EBMUD increase of 8.5% starting July 1, 2024.

Telephone - 6702

This account includes charges for various telephone lines and cellphone usage. The budget for 2024 was computed using the average expense for the past 18 months of usage.

Waste Disposal - Account 6703

This account includes amounts paid for waste disposal from each of the clubhouses in Rossmoor, a 10% allocation of expenses related to dumpster pick-up in the corporation yard area and the drop-off/collection program for disposal of unused prescriptions.

Gas & Electricity - Account 6704

This account includes gas and electricity expenses for all GRF facilities other than the pools and the golf courses. Increases are expected in 2024 although the amounts have not been announced. For the 2024 budget a projected increase of 15% over the last 18 month.

TV Cable Account - 6707

This account includes amounts paid to Comcast for cable TV and is equal to the amount of revenue included in account 5101.

Equipment Repairs & Maintenance - Account 6903

This account includes payments for the copier maintenance contract.

Trust Facility Maintenance - Account 6981

The detail trust maintenance expenditures are described in Section 6 of the budget binder.

Bank Charges - Account 7003

This account primarily consists of charges for armored car service. Since the beginning of the pandemic the amount of cash payments have decreased, therefore reducing the need for daily armored car services. The 2024 budget is based upon a minimum of two pickups per week.