

GOLDEN RAIN FOUNDATION

2025 BUDGET



2025 GRF OPERATIONS BUDGET

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GENERAL MANAGERS

BUDGET MESSAGE

2025 OPERATING BUDGET

Maintaining Rossmoor as an Active Premier Adult Community:

Rossmoor is a thriving community with an endless number of programs, services, and amenities. Residents can participate in a wide variety of clubs, utilize workshops, keep fit at Tice Creek Fitness Center, play golf, swim, attend top notch concerts and entertainment, go on excursions, receiving Handyman services, view movies, stay up to date with the Rossmoor News, Rossmoor TV, and Rossmoor.com, and so much more. Rossmoor is nestled in the Tice Valley. With a gated entry and 24-7 security and EMT services, Rossmoor is safe. The location as part of the incorporated City of Walnut Creek offers easy access to all the offerings of the Bay Area. Through the efforts of countless volunteers, the community has a new FireWise committee dedicated to advocating for and educating the community on the benefits of fire safety improvement projects. Volunteers are at the heart of the community making sure the many diverse clubs continue to peak the interests of residents, and the boards and committees continue to run and guide the community.

Rossmoor continues to be a tremendous value with average home prices well below those of the city and surrounding communities. The programs, services, and amenities included in the GRF portion of the coupon are affordable compared to the market and for those that are active the value is even greater.

CHALLENGES REMAIN:

The proposed Golden Rain Operating Budget, as drafted, includes a \$19.62 increase per manor per month over 2024. This represents a 5.86% increase. The combined Consumer Price Index for Urban Area (CPIU) for 2023 and 2024 is 7.2%. In 2024 the GRF portion of the coupon rose just 1.45%. When combined with the proposed 5.86% increase for 2025 the two-year total of 7.31% is comparable to the CPIU for the same two-year period. The main drivers of the increase include insurance (10-18% increase), utilities (8.5% for water), cable and broadband (4%), and employee expenses (3.8%). These are areas where Golden Rain Foundation has little ability to control costs. 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 three years and is the number one driver influencing both GRF and Mutual budgets for 2025.

Stability in the workforce remains a significant challenge post pandemic. Employees are the number one asset in delivering programs and services and maintaining amenities. Struggles in recruiting and retaining employees in several key areas have impacted the delivery of services in key departments including Transportation, Fitness, Golf Maintenance, Carpentry, and Accounting. Instability impacts the ability to deliver consistent services for members. Some structural changes to departments and requests for additional staffing will help stabilize departments and smooth the delivery of service. Transportation will continue to be evaluated for the most efficient service model available.

A combination of factors has impacted the sales of homes in Rossmoor including the insurance crisis, low inventory, and increased interest rates. Slower sales impact the capital budget but also have an impact on operating revenue in both the Mutual Operations Division (MOD) as well as GRF.

WHAT TO LOOK FORWARD TO IN 2025:

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. Phase I implementation of NetSuite will be launched giving accounting and MOD tools to significantly improve processes and ultimately the delivery of information and services. The GRF Board has initiated the Food and Beverage Study which may influence future planning for Food Service in Rossmoor. A task force focused on marketing and branding for Rossmoor will be presenting its findings and recommendations. The Transit department will complete the evaluation of service options, solar panels will take over the Gateway parking lot moving GRF closer to offsetting 100% of its electrical usage. Capital projects such as the new Pickleball complex and the future home of Mutual Operations Division will continue in the planning process.

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 2024 there were several staffing changes throughout the organization. This was done 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 NetSuite 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 to the final budget. Staff have given careful consideration for staffing additions to help maintain the existing levels of service in Golf, Custodial, and Audio/Visual support. These additions are based on changing conditions that

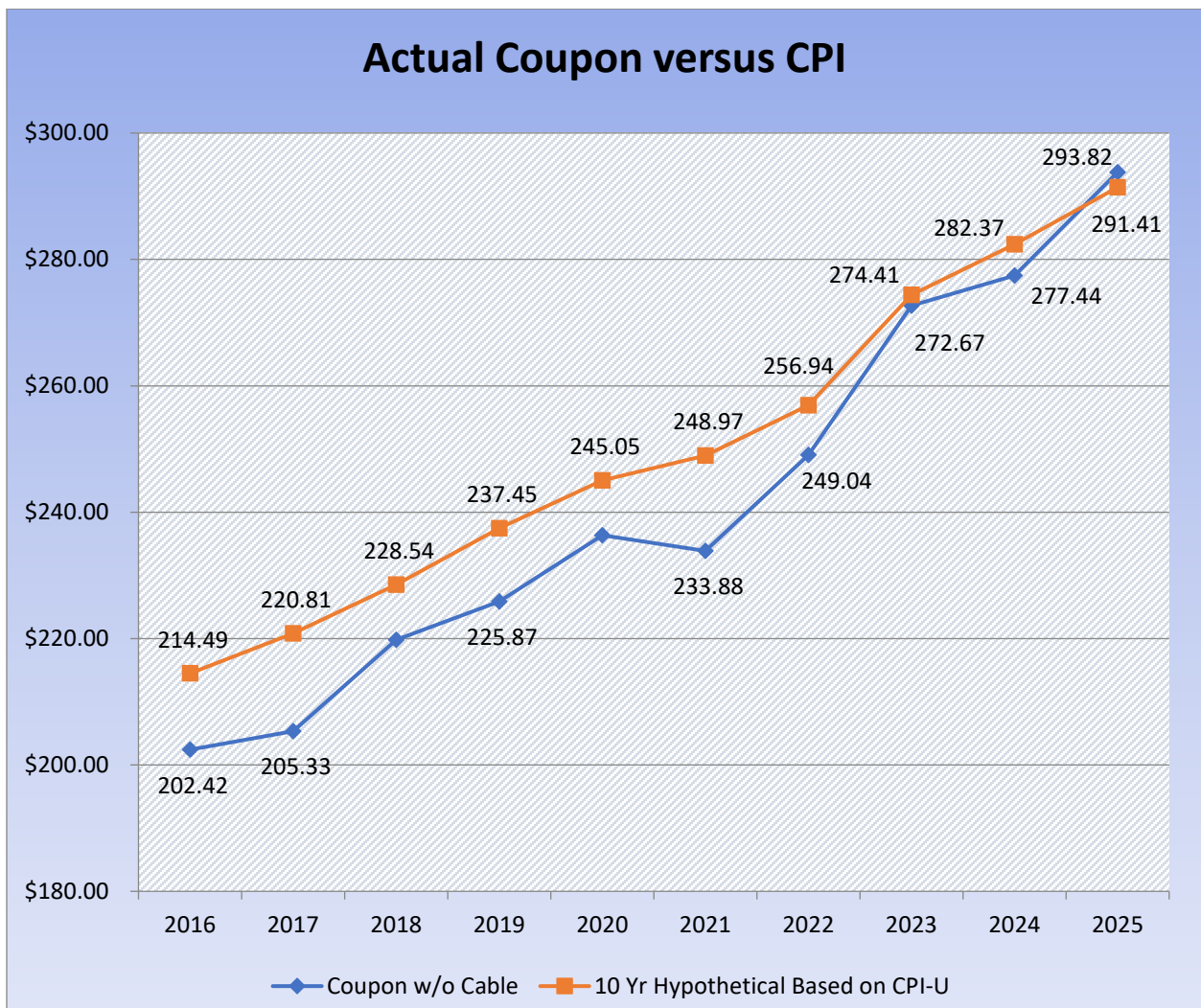
require more staffing support to keep up with demands and continue to deliver the programs and services the community enjoys.

The GRF Board approved several fee increases during its August 29, 2024, meeting. These increases have been included in the draft budget for impacted departments.

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 26, 2024.

THE GRF BUDGET VERSUS THE CPI

The following chart illustrates how the actual GRF coupon excluding Cable TV has grown for the years 2016 through 2025 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 2024 and 2025 inflationary growth was assumed based on the CPI for the 12-month period ending June 2024. 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 4.01% 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 the projection for 2025.



KEY FACTORS INFLUENCING THE PROPOSED 2025 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, 2024 the operating cash balance was \$2,802,683. 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 2025, staff is proposing a Trust Facilities/Property Maintenance program package of \$750,000. The requested items total \$802,000, 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 2025, increases of 18% for property, 15% umbrella, 10% for directors and officers, 15% automobile; 15% for general liability; 10% for worker's compensation; 11.3% for earthquake; and 15% for crime.

4. Utilities

Energy costs were projected using 18 months of usage and applying a 1.6% PG&E rate increase for 2025.

5. Public Safety – Securitas

The 2025 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.

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 an increase to \$59.45 starting in 2025.

8. Personnel Costs

The 2025 budget includes an increase of 2.45 full time equivalent positions. The 2025 the budget accounts for 2 additional staff for the Fitness Center as all staffing is in house and there is no longer any contracted positions with MindBody. Restructuring of the Accounting and ProShop took place in 2024 to better fit the needs of the business operation.

- a.) Defined benefit pension: the pension plan was terminated in 2024, no ongoing contribution is needed.
- 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:
 - 3.8% CPI increase
 - A \$125,000 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 \$58,790. There has been an increase in activity participation post Covid-19.
- b.) Golf revenue is increased by \$110,000 continued increase in golf play since the beginning of the pandemic. Pro Shop revenue is increased by \$35,000 as more golf play results in increased merchandise sales, cart rental, lessons and driving range use.
- c.) Personal Training Revenue is increased by \$51,000. This budget has been adjusted to be more in line with the 2024 actuals.

SECTION 1

SUMMARIES

Included in this section are four summary documents:

1. Coupon Computation: This is a synopsis of the approved 2024 operations budget and coupon computation and the proposed 2025 operations budget and coupon. The proposed budget reflects implementation of the approved 2025 Budget Principles. The net result is a proposed 2025 coupon, not including the \$59.45 cable television component, of \$294.86, a \$17.42 increase from the \$277.44 per month 2024 coupon amount.
2. 2024-2025 Operating Expense by Type of Service: This schedule illustrates the year over year expense variance by type of service.
3. 2016–2025 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. 2025 Operating Budget Summary: This schedule summarizes the 2025 proposed operating budget, revenue and expenses, by line item and major categories, displays the variance between the 2024 approved budget and the 2025 proposed budget, and illustrates 2022 and 2023 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 - DRAFT**

	<u>2024 Budget</u>		<u>2025 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	273.62	21,920,572	285.50	22,871,628	11.88	951,056	4.34%
Trust Facility/Property Maintenance	8.74	700,000	9.36	750,000	0.62	50,000	7.09%
Coupon Before Operating Cash Applied	282.36	22,620,572	294.86	23,621,628	12.50	1,001,056	4.43%
Refund of Prior Years Surplus	(4.92)	(393,959) *	-	-	4.92	393,959	
<i>*Unused 2023 Jenark Replacement Budget Carry Forward</i>							
Coupon Before Cable Television	277.44	22,226,613	294.86	23,621,628	17.42	1,395,015	6.28%
Cable Television	57.25	4,586,412	59.45	4,762,658	2.20	176,246	3.84%
			-	-		-	
Total Coupon	334.69	26,813,025	354.31	28,384,286	19.62	1,571,261	5.86%

(1) Totals are subject to a minor rounding adjustment

**GOLDEN RAIN FOUNDATION
YEAR 2024 BUDGET VS 2025 BUDGET - DRAFT
NET OPERATING EXPENSE BY TYPE OF SERVICE**

	2024 Budget		2025 Budget		Variance	
	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)
Executive	\$ 8.04	643,903	\$ 9.02	723,001	\$ 0.98	79,098
Human Resources	\$ 6.35	508,668	\$ 6.46	517,441	\$ 0.11	8,773
Public Safety/Securitas	\$ 29.75	2,383,098	\$ 30.64	2,454,776	\$ 0.89	71,678
Bus Transportation	\$ 14.25	1,141,807	\$ 14.96	1,198,112	\$ 0.71	56,305
Counseling	\$ 6.13	491,269	\$ 6.04	483,998	\$ (0.09)	(7,271)
Accounting	\$ 9.98	799,790	\$ 9.91	793,919	\$ (0.07)	(5,871)
Information Technology	\$ 10.84	868,622	\$ 13.05	1,045,104	\$ 2.21	176,482
Handyman Service	\$ (2.09)	(167,824)	\$ (1.84)	(147,789)	\$ 0.25	20,035
Recreation	\$ 16.52	1,323,479	\$ 17.08	1,368,458	\$ 0.56	44,979
Aquatics	\$ 11.65	932,915	\$ 12.24	980,495	\$ 0.59	47,580
Fitness Center	\$ 10.02	802,993	\$ 12.38	991,677	\$ 2.36	188,684
Golf Course	\$ 17.07	1,367,310	\$ 16.85	1,349,886	\$ (0.22)	(17,424)
Lawn Bowling	\$ 2.26	180,724	\$ 2.39	191,369	\$ 0.13	10,645
Pro Shop	\$ 1.11	89,182	\$ 1.54	123,280	\$ 0.43	34,098
Facilities Maintenance	\$ 13.43	1,076,171	\$ 14.24	1,140,719	\$ 0.81	64,548
Vehicle Maintenance	\$ 4.13	331,252	\$ 4.45	356,617	\$ 0.32	25,365
Landscape Maintenance	\$ 12.81	1,026,218	\$ 13.05	1,045,143	\$ 0.24	18,925
Custodial Services	\$ 24.01	1,923,797	\$ 24.97	2,000,261	\$ 0.96	76,464
Rossmoor News	\$ 11.09	888,096	\$ 12.22	978,948	\$ 1.13	90,852
Rossmoor Channel	\$ 4.15	332,662	\$ 4.59	367,898	\$ 0.44	35,236
Unallocated/General Services	\$ 62.12	4,976,440	\$ 61.27	4,908,315	\$ (0.85)	(68,125)
GRF Operations (1)	\$ 273.62	21,920,572	\$ 285.50	22,871,628	\$ 11.88	951,056

(1) Totals are subject to a minor rounding adjustment

Golden Rain Foundation
Historical Coupon Comparison By Function - DRAFT

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Executive	7.75	7.73	8.20	7.66	6.99	6.88	7.48	7.94	8.04	9.02
Human Resources	7.53	8.66	9.32	4.03	4.12	4.44	5.82	6.36	6.35	6.46
Public Safety/Securitas	23.63	23.15	23.48	25.64	26.30	26.97	27.50	29.15	29.75	30.64
Bus Transportation	13.21	14.29	14.13	13.80	14.61	11.26	14.31	14.55	14.25	14.96
Counseling	4.55	4.68	5.01	4.89	5.40	5.48	5.77	5.89	6.13	6.04
Accounting	7.13	7.40	7.85	8.05	8.26	8.62	9.20	9.40	9.98	9.91
Information Technology	5.65	6.01	6.22	5.82	6.06	5.91	6.70	8.68	10.84	13.05
Handyman Service	(1.12)	(1.16)	(1.13)	(0.78)	(0.80)	(1.29)	(1.22)	(1.53)	(2.09)	(1.84)
Recreation	9.92	9.34	10.04	13.37	13.69	15.89	14.87	16.63	16.52	17.08
Aquatics	7.12	7.37	7.76	8.37	9.11	9.42	10.11	10.79	11.65	12.24
Fitness Center	9.75	9.66	10.42	11.13	10.90	10.09	9.77	10.88	10.02	12.38
Golf Course	14.79	14.24	15.41	15.57	17.33	17.44	17.53	17.40	17.07	16.85
Lawn Bowling	1.64	1.70	1.75	1.80	1.74	1.77	1.92	2.17	2.26	2.39
Pro Shop	0.01	0.30	0.30	0.32	0.72	1.32	1.27	0.66	1.11	1.54
Facilities Maintenance	10.15	10.59	11.04	11.14	11.31	10.34	11.73	12.11	13.43	14.24
Vehicle Maintenance	3.60	3.56	3.55	4.69	4.78	5.01	5.61	5.66	4.13	4.45
Landscape Maintenance	9.45	9.87	11.04	11.03	11.04	11.21	11.84	12.30	12.81	13.05
Custodial Services	17.77	17.98	18.64	19.63	20.02	20.74	21.18	22.07	24.01	24.97
Rossmoor News	2.78	3.19	4.21	5.60	7.25	7.98	7.93	8.82	11.09	12.22
Rossmoor Channel	3.04	3.23	3.46	3.49	3.76	3.85	3.69	4.03	4.15	4.59
Unallocated/General Services	39.85	42.88	43.45	45.31	45.53	50.85	53.99	66.60	62.12	61.27
GRF Operations (1)	198.21	204.66	214.14	220.55	228.13	234.17	247.02	270.56	273.62	285.50
Trust Maintenance Reserve	3.12	-	-	-	-	-	-	-	-	-
Trust Facility/Property Maintenance	11.07	4.54	5.67	5.32	8.23	7.60	8.74	8.74	8.74	9.36
Refund of Prior Year Surplus	(9.98)	(3.87)	-	-	-	(7.88)	(6.72)	(6.62)	(4.92)	
Subtotal Before Cable TV	202.42	205.33	219.81	225.87	236.36	233.89	249.04	272.68	277.44	294.86
Cable TV	37.66	55.00	56.65	55.05	57.25	57.25	59.54	57.25	57.25	59.45
Total Coupon (1)	240.08	260.33	276.46	280.92	293.60	291.13	308.57	329.93	334.69	354.31

(1) Totals are subject to a minor rounding adjustment

	2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
OCCUPANCY INCOME						
5001 CABLE TV & INTERNET COUPON	4,769,832	4,586,412	2,293,206	4,586,412	4,762,658	-176,246
5101 OPERATION FEE COUPON	17,238,915	21,826,318	11,113,137	22,226,613	23,621,628	-1,395,015
TOTAL OCCUPANCY INCOME	22,008,748	26,412,730	13,406,343	26,813,025	28,384,286	-1,571,261
COMMUNITY FACILITIES INCOME						
5401 RENTALS-COMMUNITY	123,225	159,147	137,350	238,560	260,000	-21,440
5404 GUEST GOLF FEES (1)	444,060	415,670	207,548	390,000	460,000	-70,000
5405 RESIDENT GOLF FEES (1)	479,761	421,638	208,006	470,000	475,000	-5,000
5406 GOLF CARDS (1)	534,935	515,885	471,570	490,000	520,000	-30,000
5409 EXCURSION COLLECTION	148,959	270,144	125,027	182,650	190,000	-7,350
5410 TOURNAMENT FEES	32,592	34,020	14,896	30,000	35,000	-5,000
5412 TICKETED EVENTS	150,669	201,736	94,606	150,000	180,000	-30,000
5419 RV SPACE LEASE	40,025	40,425	34,917	62,500	62,500	0
5420 PERSONAL TRAINING	215,723	283,660	153,661	274,000	325,000	-51,000
5430 MERCHANDISE SALES (1)	201,429	197,329	106,593	220,000	230,000	-10,000
5431 PRO SHOP CART RENTAL (1)	177,570	155,135	76,125	175,000	200,000	-25,000
5433 PRO SHOP GOLF LESSON	63,835	54,706	29,049	65,000	65,000	0
5434 PRO SHOP DRIVING RNG	99,335	89,302	43,196	95,000	95,000	0
TOTAL COMMUNITY FACILIT	2,712,118	2,838,797	1,702,543	2,842,710	3,097,500	-254,790
FINANCIAL INCOME						
5502 INTEREST (2)	9,691	58,167	48,470	40,000	75,000	-35,000
TOTAL FINANCIAL INCOME	9,691	58,167	48,470	40,000	75,000	-35,000
NEWSPAPER INCOME						
5702 NEWSPAPER DIGITAL ADVERTISING	26,900	53,800	42,500	50,000	50,000	0
5703 NEWSPAPER SUBSCRIPTION OTHER	2,460	2,365	1,975	1,500	2,000	-500
5704 NEWSPAPER ADVERTISING	804,899	815,564	433,324	790,000	835,000	-45,000
5705 CLASSIFIED ADVERTISING	82,734	110,990	52,788	80,000	90,000	-10,000
5706 BUS ADVERTISING	58,921	61,745	22,415	40,000	48,000	-8,000
TOTAL NEWSPAPER INCOME	975,915	1,044,464	553,002	961,500	1,025,000	-63,500
OTHER INCOME						
5116 BUS GRANT	62,454	125,000	56,300	115,000	115,000	0
5117 UC DAVIS GRANT (3)	175,000	125,000	62,502	125,000	0	125,000
5801 FACILITIES USAGE FEE (4)	66,750	108,970	79,170	77,000	160,000	-83,000
5802 MISCELLANEOUS INCOME	27,896	-313,223	20,066	39,000	43,000	-4,000
5803 CREEKSIDE REVENUE	163,373	170,465	88,956	177,911	185,730	-7,819
5806 BUSINESS INCOME-VEHICLE MAINT	68,611	67,715	38,425	75,000	75,000	0
5810 GOLF TAG/RFID REVENUE	41,150	49,636	25,922	48,000	52,000	-4,000
5820 HANDYMAN INCOME	455,919	464,375	261,099	511,500	511,500	0
5821 GAIN/LOSS OF FIXED ASSETS	0	0	700	0	0	0
TOTAL OTHER INCOME	1,061,153	797,937	633,139	1,168,411	1,142,230	26,181
TOTAL REVENUE	26,767,624	31,152,095	16,343,497	31,825,646	33,724,016	-1,898,370
EXPENSES						
6104 OVERTIME WAGES	166,367	226,234	128,423	131,900	135,500	3,600
6107 TEMPORARY HELP	102,431	26,590	55,151	5,000	5,000	0
6110 SALARIES AND WAGES (5)	8,653,092	9,241,553	4,743,383	9,907,475	10,590,426	682,951
TOTAL SALARY AND WAGES	8,921,891	9,494,378	4,926,957	10,044,375	10,730,926	686,551
6200 EMPLOYEE BENEFITS	8,845	9,521	5,155	6,500	9,000	2,500
6201 SOCIAL SECURITY TAX	622,721	666,982	349,390	730,090	790,147	60,057
6202 FEDERAL UNEMPLOYMENT INSURANCE	7,744	14,910	4,578	6,598	16,036	9,438
6203 STATE UNEMPLOYMENT INSURANCE	21,529	21,970	13,693	28,687	28,758	71
6204 HEALTH INSURANCE-NON UNION	778,220	800,288	470,477	1,020,455	1,114,407	93,952
6205 LIFE INSURANCE - NON UNION	42,447	39,421	22,534	47,564	50,819	3,255
6206 LONG TERM DISABILITY INSURANCE	22,645	23,537	12,563	25,601	26,425	824
6207 RETIREMENT-NON UNION (6)	-12,709	1,722,797	0	45,000	0	-45,000
6208 ANNUITY-UNION	16,580	113,554	52,218	105,872	156,000	50,128
6209 HEALTH & WELFARE 324	588,540	670,727	344,650	734,700	793,900	59,200
6210 RETIREMENT-UNION	876,866	1,000,572	495,318	1,033,778	1,041,050	7,272
6211 WORKER'S COMPENSATION	214,986	230,377	121,866	232,203	228,785	-3,418
6213 TRAVEL AND MEAL ALLOWANCE	11,990	16,726	12,238	31,700	45,700	14,000
6214 401(K) MATCH GRF (6)	193,490	204,949	151,943	225,286	341,652	116,366
6217 RECRUITMENT	92,809	85,808	19,442	50,000	50,000	0
6218 PRE-EMPLOYMENT PHYSICALS	44,929	21,365	10,098	38,000	25,000	-13,000

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
6219	STAFF TRAINING	15,910	18,971	7,212	36,700	32,500	-4,200
6220	STAFF SUPPORT	37,934	42,284	7,173	47,500	58,250	10,750
6222	EMPLOYEE UNIFORMS & LAUNDRY	51,244	60,894	28,311	59,100	65,150	6,050
6224	DUES AND MEMBERSHIPS	37,352	40,864	22,941	42,940	46,870	3,930
6225	SUBSCRIPTIONS AND BOOKS	35,904	33,032	19,008	48,456	51,350	2,894
6227	VISION CARE	7,562	7,146	4,003	8,193	8,201	8
6229	DENTAL INSURANCE	53,305	49,993	28,803	61,377	61,113	-264
6230	PERSONAL SAFETY EQUIPMENT	4,562	5,283	2,536	9,860	11,000	1,140
	TOTAL OTHER EMPLOYEE EXPE	3,775,404	5,901,969	2,206,148	4,676,160	5,052,113	375,953
6302	PROFESSIONAL SERVICES (7)	563,531	702,009	279,573	986,400	543,900	-442,500
6303	LEGAL SERVICES	134,877	240,893	66,394	140,000	140,000	0
6310	POSTAGE AND DELIVERY	17,822	17,956	15,628	20,700	20,700	0
6311	COPY/PRINTING SERVICES	6,136	11,342	8,508	30,000	30,550	550
6312	BUSINESS PROMOTION	11,586	11,115	13,316	13,990	48,020	34,030
6401	COST OF MATERIAL USED/SOLD	188,793	180,025	93,226	197,400	202,400	5,000
6402	ADMINISTRATIVE SUPPLIES	152,206	147,093	72,381	150,700	149,950	-750
6403	FUEL FOR VEHICLES	141,099	137,655	72,189	140,000	149,500	9,500
6404	AUTOMOTIVE SUPPLIES	102,036	105,155	43,741	110,000	110,000	0
6405	EMERGENCY PREPAREDNESS	21,547	23,822	4,204	21,000	22,500	1,500
6408	SAFETY/SECURITY SUPPLIES	20,275	22,551	8,825	19,500	20,800	1,300
6409	SUPPLIES-COMPUTER EQUIPMENT	53,158	68,382	36,417	45,150	45,000	-150
6410	NON TICKETED EVENTS/PROGRAMS	73,899	71,099	22,309	90,000	90,000	0
6414	MISCELLANEOUS OPERATIONS	792	110	1,853	600	1,000	400
6415	SWIMMING POOL SUPPLIES	62,307	76,165	40,589	65,000	65,000	0
6416	LANDSCAPING SUPPLIES	39,984	36,725	16,239	60,000	45,000	-15,000
6417	FERTILIZER SUPPLIES	95,137	105,890	53,362	114,000	114,000	0
6419	TURF MAINTENACE SUPPLIES	80,857	72,019	41,917	88,000	98,000	10,000
6420	SUPPLIES	280,382	313,315	133,406	319,952	316,452	-3,500
6423	GRANT EXPENSES (3)	11,065	12,536	431	15,000	0	-15,000
6430	APPLIANCE SUPPLIES	3,376	1,823	337	2,000	2,000	0
6431	MECHANICAL/ELECTRICAL SUPPLIES	22,458	25,141	6,896	25,000	25,000	0
6432	PLUMBING SUPPLIES	5,454	7,244	4,128	6,000	7,000	1,000
6440	BUILDING SUPPLIES	13,800	26,664	8,604	15,000	15,000	0
6441	RANGE SUPPLIES	12,200	10,530	1,206	10,000	10,000	0
6447	COST OF TICKETED EVENTS	138,395	163,226	66,610	138,000	138,000	0
6450	GOLF CART LEASE	37,943	41,053	19,387	37,000	45,000	8,000
6455	SUPPLIES SMALL TOOLS/EQUIPMENT	23,515	30,047	10,850	33,250	33,500	250
6460	PAINTING SUPPLIES	987	6,415	1,325	5,000	5,000	0
6463	COST OF RESIDENT EXCURSIONS	114,129	212,576	97,032	125,000	131,250	6,250
	TOTAL OPERATING EXPENSES	2,429,747	2,880,578	1,240,886	3,023,642	2,624,522	-399,120
6501	TRANSPORTATION TAX/LICENSES	22,910	18,357	12,653	22,768	21,266	-1,502
6502	FEDERAL/STATE INCOME TAX	800	0	800	800	800	0
6503	PROPERTY TAX	993,007	1,022,531	522,116	1,031,392	1,065,120	33,728
6504	PERSONAL PROPERTY TAX	0	160	0	0	0	0
6505	SALES AND USE TAX	1,342	1,355	145	1,000	1,000	0
6506	OTHER LICENSES AND FEES	64,703	60,791	38,980	65,300	64,000	-1,300
	TOTAL TAXES	1,082,762	1,103,193	574,694	1,121,260	1,152,186	30,926
6601	HAZARD INSURANCE (8)	434,173	577,237	485,223	909,000	1,068,800	159,800
6602	AUTOMOBILE INSURANCE (8)	52,360	79,947	42,445	88,600	93,530	4,930
6604	BUSINESS LIABILITY INSURANCE (8)	292,211	461,032	190,637	365,100	394,200	29,100
6606	CYBER INSURANCE (8)	12,343	5,478	3,125	5,915	6,300	385
6610	SPECIFIC FIDELITY INSURANCE (8)	20,729	20,695	12,441	23,955	25,750	1,795
6612	EARTHQUAKE INSURANCE (8)	302,168	391,658	126,396	285,000	286,400	1,400
6613	OFFICERS/DIRECTORS INSURANCE (8)	103,864	234,665	53,170	91,500	105,500	14,000
6614	UMBRELLA LIABILITY (8)	217,102	229,391	128,982	252,915	276,125	23,210
	TOTAL INSURANCE	1,434,949	2,000,103	1,042,418	2,021,985	2,256,605	234,620
6701	WATER	561,711	401,285	178,719	617,000	706,000	89,000
6702	TELEPHONE	194,678	139,527	54,865	167,620	140,280	-27,340
6703	WASTE DISPOSAL	159,825	161,257	83,499	174,200	178,500	4,300
6704	GAS AND ELECTRICITY	1,065,972	1,310,678	554,377	1,253,000	1,244,500	-8,500
6707	TV & INTERNET CABLE CONTRACT	4,602,559	4,584,487	2,296,788	4,586,412	4,762,658	176,246
	TOTAL UTILITIES	6,584,746	6,597,234	3,168,250	6,798,232	7,031,938	233,706
6801	NEWSPAPER PRINTING	227,916	226,486	111,969	265,710	265,710	0
6803	PUBLIC SAFETY CONTRACT	2,044,526	2,106,434	1,085,218	2,171,336	2,236,176	64,840
6807	ELEVATOR CONTRACT	3,511	3,825	2,105	4,500	4,500	0
6809	COMPUTER PROGRAM MAINTENANCE (9)	214,247	265,099	153,392	377,875	563,540	185,665
	TOTAL CONTRACTUAL SERVICE	2,490,199	2,601,844	1,352,684	2,819,421	3,069,926	250,505

	2022	2023	JAN-JUNE2024	2024	2025	DIFFERENCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
6901 EQUIPMENT RENTAL	11,848	15,664	6,844	14,000	15,000	1,000
6903 EQUIPMENT REPAIR/MAINTENANCE	250,393	289,588	163,291	276,000	289,000	13,000
6905 BUILDING REPAIR/MAINTENANCE	58,050	52,993	54,728	75,000	85,000	10,000
6906 ELECTRICAL REPAIR/MAINTENANCE	17,482	6,930	3,359	10,000	10,000	0
6907 PEST CONTROL	25,624	15,012	1,972	19,250	19,500	250
6919 REPAIR TEES, GREENS & FAIRWAYS	225,026	192,832	107,929	183,500	184,500	1,000
6927 SWIMMING POOL REPAIR/MAINT	9,299	7,056	5,136	10,000	10,000	0
6929 APPLIANCE/MECHANICAL REPAIR/MAINT	3,419	32,151	2,276	10,000	5,000	-5,000
6935 TREE MAINTENANCE/REMOVAL	214,406	217,466	113,981	187,500	187,500	0
6972 LANDSCAPE REPAIR/MAINTENANCE	120,887	139,256	66,075	121,480	123,000	1,520
6981 TRUST FACILITY MAINTENANCE	654,595	424,506	128,791	700,000	750,000	50,000
TOTAL REPAIRS AND MAINTEN	1,591,029	1,393,455	654,383	1,606,730	1,678,500	71,770
7003 BANK CHARGES-ALL TYPES	110,110	131,786	62,026	109,300	126,800	17,500
7005 UNCOLLECTIBLE ACCOUNTS	0	0	0	500	500	0
TOTAL FINANCIAL EXPENSES	110,110	131,786	62,026	109,800	127,300	17,500
7102 VEHICLE MAINTENANCE	133,838	132,647	71,430	152,000	139,000	-13,000
TOTAL INTER-DEPARTMENT	133,838	132,647	71,430	152,000	139,000	-13,000
8551 RECOVERIES-INTER DEPARTMENT	-133,161	-130,962	-82,777	-152,000	-139,000	13,000
TOTAL RECOVERIES	-133,161	-130,962	-82,777	-152,000	-139,000	13,000
TOTAL EXPENSES	28,421,514	32,106,225	15,217,099	32,221,605	33,724,016	1,502,411
DIFFERENCE	-1,653,890	-954,130	1,126,397	-395,959	0	-395,959

2025 OPERATING BUDGET SUMMARY

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

1. Account Codes 5404, 5405, 5406, 5430, 5431: Golf Revenues

Revenues for Guest Golf Fees has been increased to reflect both increased rates and golf rounds. Golf Cards, Merchandise, Cart Rental, Golf Lessons, and Driving Range remain steady and an increase in revenue is expected to continue into 2025.

2. Account Codes 5502: Interest Income

Finance has continued to review banking and investment opportunities to both insure and obtain the best possible interest rates for cash accounts. This account is somewhat unpredictable as interest rates fluctuate in the market.

3. Account Code 5117, 6423: UC Davis Grant

The Grant with UC Davis has completed. Both the grant revenue and expenses are removed from the 2025 budget.

4. Account Code 5801: Facilities Usage Fee

There has been an increase in the number of registered lessees. There has been an increase in access controls throughout facilities and lessees are required to register in order to gain access.

5. Account Code 6110: Salaries and Wages

An increase in salaries and wages includes a 3.8% CPI increase and a \$125,000 wage pool approved by the GRF Board at the June 2024 Board meeting. In 2024 there have been several vacant positions that have not been filled due to turnover and challenges in recruiting and hiring. The 3.8% CIP Increase is included in the various departmental budget, whereas the \$125,000 is included in the unallocated department. A net increase of \$682,951 is budgeted for 2025.

6. Account Code 6206 and 6214: Retirement Non-Union/401(k) Match

In 2024 the Non-Union Pension was closed. The annual contribution to the pension plan has been removed, however there is an increase in 401(k) contributions from those individuals previously in the pension plan.

7. Account Code 6302: Professional Services

The decrease in this expense line is due to the termination of the Active Wellness contract for the Fitness Center. In addition, the 2024 budget accounted for \$300k in professional services for the ERP Replacement Project. The budget for the ERP project is reduced to \$100k for 2025 to account for some unknown cost as subsequent phases of the implementation are taken on in 2025.

8. Accounts 6601 – 6614: Insurance

Insurance expenses are 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 an 18% cost increase hazard insurance for 2025.

9. Account 6809: Computer Program Maintenance

This account increases in 2025 to account for the implementation of the new ERP system and additional maintenance and support programs needed to support the new software.

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 2025 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 2025 budget.

<u>Description</u>	<u>Cost</u>
1) Additional FTE – Custodian	\$98,500
2) Additional FTE - Application Support Specialist	\$110,800
3) Additional FTE – Assistant. Golf Superintendent	\$115,000



Date: September 2, 2024

To: Jeff Matheson, General Manager

From: Ann Mottola, Community Services Director

Subject: Consideration of the addition of one (1) Custodian to the Custodial Services Department Headcount and one (1) Application Support Specialist I to the Recreation Headcount

RECOMMENDATION:

Staff requests consideration of the addition of one (1) Custodian to the Custodial Services Department Headcount and one (1) Application Support Specialist I to the Recreation Department Headcount.

BACKGROUND:

In January of 2024, the Recreation and Custodial Services Departments were experiencing challenges related to the Room Reservations Program. The Recreation Department experienced a complete administrative failure that resulted in an audit of the program, policies, and processes of the program. The demand for standby technical support for reservations exceeded the resources to provide support for that service. Custodial Services was experiencing a high failure rate of missed set-ups and complaints of substandard facility conditions.

To understand the causes of these department challenges, an audit of the Room Reservations Program was performed, and a Custodial Services Time and Task Study was performed.

The intent of these studies was to:

- Understand and improve the process of Room Reservations, including obtaining better information from the client about their reservation needs, so resources could be better managed.
- Understand what has changed in recent years that has caused the strain on the existing Custodial Team.
- Understand in a measured way, the required work of the Custodial staff to maintain GRF facilities and provide support to the Room Reservations program.
- Identify solutions on how to balance the resources needed to deliver these services with service delivery expectations.

Recreation Department – Application Support Specialist I

After conducting an audit of the Reservations Program, revisions were made for the 2025 application process to better manage the resources necessary to support this program. Gathering information at the time of application about technical needs, including technical standby operator time, will support improved management and scheduling of the staff resources required to deliver this service. Even with

this efficiency, the demand for the services of standby technical services provided by the Application Support Specialist exceeds the resources the Recreation Department has to support these requests.

In 2024, the Recreation Department Headcount was reduced by one (1) Application Support Specialist. The reduction resulted in challenges with being able to support the demand for standby technical assistance for Club reservations, mutual meetings, and GRF meetings. The remaining Application Support Specialist II attempted to provide coverage to all requests resulting in extreme overtime and consecutive days worked. This pace was not sustainable and as a result, in many instances this service could not be provided.

The addition of an Application Support Specialist I will allow standby technical operator support of Club functions, mutual meetings, and GRF meetings, and allow time to be allocated to support departments within Community Services with application selection and implementation processes.

Custodial Services – Custodian

A Time and Task Study observed and recorded all Custodial responsibilities and activities of note that disrupted workflow; measured the hours dedicated to room reservations which was based on actual number and types of rooms used; and measured the hours required for completion of daily, monthly, and annual custodial maintenance tasks. The following is a summary of the measured work responsibilities of the Custodial Services Team based on the clubhouse or maintenance area:

TASK & PROJECT TIME STUDY	DETAIL	HRS/YR
Total Annual Hours Room Reservation Set-Up		13,007
Total Annual Hours Custodial Services and Cleaning		16,768
<i>Daily Opening + Closing Procedures</i>	1,314	
<i>Creekside</i>	1,482	
<i>Dollar Clubhouse</i>	1,720	
<i>Event Center</i>	2,434	
<i>Fitness Center</i>	2,342	
<i>Garden Club Restroom Golf Tee Houses</i>	1,157	
<i>Gateway Clubhouse</i>	1,692	
<i>Golf Pro Shop</i>	117	
<i>Hillside Clubhouse</i>	2,422	
<i>MOD</i>	1,168	
<i>Rossmoor TV Public Safety Golf Maintenance</i>	920	
TOTAL ANNUAL HOURS		29,775

A full-time employee is 2,080 hours and typically spends approximately 1,740 productive hours at work. This includes the deduction of holidays, vacations, required breaks. (This does not include protected leaves due to FMLA or Works Comp.) Based on the time it takes to complete each of these tasks satisfactorily, the ideal number of FTE’s needed to complete this work is 17.11 FTE’s. The current staffing level is 14 FTE.

FULL TIME EQUIVALENTS	17.11
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There has not been an increase in staffing for Custodial Services since the Event Center opened in 2014. At that time, Custodial Services increased from 13 FTE to 14 FTE. There have been no additional increases since that time although a new facility was brought online – the Fitness Center in 2017.

The Fitness Center is a high impact area for the Custodial Team. When the facility opened in 2017, it doubled in size compared to the facility it replaced. In addition to dedicating one Custodian to that site every day, there is a contract service that performs high impact cleaning in the locker rooms five times per week.

There have also been changes in use of the Event Center. When the facility opened, the practice was to schedule no more than one event per day in the Tahoe Room. This is no longer the case. Additionally, the nature of the events booked in the Event Center are becoming increasingly more complex. There has been an increase in the size and complexity of set-ups. Performing arts group reservations are becoming more time-consuming due to use of certain elements (risers and sound panels, complex mic plots) that are time intensive to set-up. Exacerbating the situation is that scheduling of full tech rehearsals inefficiently creates the need for repeated set-up and tear down if rehearsals are not scheduled on dates adjacent to the performance.

The complexity of the Event Center and Fitness Center have had a significant impact on Custodial efficiencies. There are also several notable smaller changes that have grown incrementally and are impacting efficient workflow or creating an actual increase of work:

- **Technical support for reservations.** During Covid, many residents that were unfamiliar with technology embraced it as a valuable way to communicate and connect. As room use resumed, additional technology became available, including Zoom Carts so that meetings and programs could be shared virtually and then in hybrid formats. While the hybrid format is now limited to GRF meetings only, requests for other technology has increased, including mic set-ups for meetings that previously did not require this, or portable projection set-ups so a Club can project presentations that previously did not request this, or not to the frequency.
- **Unauthorized use of rooms.** There are numerous recorded incidents of unscheduled room uses taking place that result in set-ups needing to be reset and restrooms recleaned and sanitized. In some instances, these unscheduled users have called for and received tech assistance. In other instances, the unauthorized use caused delay in routine maintenance that was scheduled during those times.
- **Reservation process issues.** The existing administrative process of Room Reservations contains gaps in critical information necessary for the Custodial Team to complete an accurate set-up. Failure to provide this information accurately resulted in extended set-up times. There is missed information on a fairly regular basis that is creating a disruption of workflow and efficiency for the Custodial Team.
- **Coffee Service** has been monitored over the last year. There was an average of 60% waste of the coffee prepared. This service will be eliminated in 2025. Eliminating a task that often interrupts workflow of the team.

There will be efficiencies with each of the bulleted items above due to improvements in the Room Reservation process and the elimination of the Coffee Service. However, it is not anticipated that the improvements will amount to 3.1 FTE.

Ideally, a team of two (2) additional Custodians would be recommended at this time, however, since there have been no adjustments to the Room Reservations revenues and discussion about those fees will be deferred for potential implementation in 2026, Staff is proposing an incremental staffing increase.

ADVANTAGES/BENEFITS:

The addition of one (1) Application Support Specialist and one (1) Custodian will allow improved service delivery to the Room Reservations function and improved custodial maintenance of facilities.

FINANCIAL IMPACT:

The total impact is \$209,300. The fully loaded cost of one (1) Custodians is \$98,500, and a fully loaded Application Support Specialist I is \$110,800.

FINANCIAL IMPACT OF ADDITIONAL STAFF	
Application Support Specialist <i>(fully loaded cost)</i>	\$110,800
Custodian <i>(fully loaded cost)</i>	\$98,500
TOTAL	\$209,300

ALTERNATIVES:

Should this request not be approved, numbers of reservations may be reduced to better adjust the demand to the funded resource level to provide that service.



Date: August 28, 2024

To: Jeff Matheson, General Manager

From: Mark Heptig, Director of Golf

Subject: Consideration of the addition of an Assistant Golf Course Superintendent

Recommendation:

Staff requests consideration of the addition of one (1) FT Assistant Golf Course Superintendent to be added to the Golf course staff.

Background:

The golf maintenance division includes 14 maintenance staff with one dedicated to care of the Lawn Bowling Greens. The staff is supervised by one Golf Superintendent. This staffing level is well below industry standards for comparable golf courses. Golden Rain Foundation has invested significant resources into golf equipment which has helped balance the need for additional staffing resources.

Since 2021 it has been very challenging to secure the capital equipment that has been requested due to supply chain issues in the golf equipment industry. This has had an impact on the workflow and the ability of the existing staff to keep up with maintenance demands.

Prior to the pandemic the number of golf rounds per year averaged 60,489. Over the past three years the average has been 75,879. This is a significant increase and a considerable additional strain on the maintenance of the courses. With the combination of increased play and lack of replacement equipment, the existing staff is struggling to keep up with the demands of maintaining the courses.

Most clubs that have multiple courses and practice facilities employ an assistant superintendent. This is a position that directly supervises the daily activities of the crews and carries out the direction of the Superintendent. This non-union position can step in, and complete union classified work on the courses on an as needed basis in the event of an absence or to complete special projects. This position can also complete and direct projects at the direction of the Superintendent such as preparing fertilizer and weed spray applications. The position works with the Superintendent on scheduling of the crews and approval of time off or the scheduling of temp labor as needed.

The addition of an Assistant Superintendent provides an important mid-management level position to the golf maintenance department. This helps with succession planning and ongoing success of the department.

The cost for a fully loaded Assistant Golf Superintendent is \$115,000

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 2025 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 29, 2024 and have been included in the 2025 operating budget.

- Public Safety – RFID Tags & Golf Cart Permits
- Golf Course – Guest Rates
- Recreation – Handling Fees
- Newspaper (*beginning October 2025*)

SECTION 5

DEFINED BENEFIT PENSION PLAN

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

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

As of August 1, 2024 the pension plan was closed. All financial transactions are expected to be finalized prior to the 2024 year end; therefore, there are not projected pension plan expenses included in the 2025 draft budget.

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 \$802,000 in projects for 2025.

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 2025 budget includes funding the Trust Maintenance Account \$750,000. The remaining amount to cover the 2025 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 5-year projection of significant maintenance projects with a funding plan to smooth the annual coupon contributions.

2025 Trust Facility and Property Maintenance Projects

	<u>Project</u>	<u>Cost</u>
	Public Works	
1	Street Maintenance - slurry seal	470,000
2	Concrete Repairs	120,000
3	Utility Maintenance	22,000
	Valley Wide	
4	Equipment Replacements	45,000
5	Painting & Staining	50,000
6	Furniture Replacement	15,000
7	Grout Maintenance	15,000
	Open Space	
8	Open Space Tree Maintenance	35,000
9	Defensible Space Fire Abatement	25,000
10	Trails Maintenance	5,000
	TOTAL	802,000

2025 (800-6981)

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. This fund is also used for consultant services to address traffic and pedestrian safety concerns that may result in minor improvements that do not qualify as capital.

\$470,000

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

Valleywide

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.

\$45,000

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.

\$15,000

Grout Maintenance

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

\$15,000

Open Space

Open Space Tree Maintenance

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

\$ 35,000

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.

\$25,000

Trails Maintenance

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

\$5,000

**TRUST MAINTENANCE EXPENSE
OPERATING FUND**

Location	2025	2026	2027	2028	2029
Street Maintenance	470,000	486,450	503,476	521,097	539,336
Concrete Repairs	120,000	124,200	128,547	133,046	137,703
Utility Maintenance	22,000	22,770	23,567	24,392	25,246
Equipment Replacements	45,000	46,575	48,205	49,892	51,639
Painting & Staining	50,000	51,750	53,561	55,436	57,376
Furniture Replacements	15,000	15,525	16,068	16,631	17,213
Grout Maintenance	15,000	15,525	16,068	16,631	17,213
Open Space Tree Maintenance	35,000	36,225	37,493	38,805	40,163
Defensible Space Fire Abatement	25,000	25,875	26,781	27,718	28,688
Trails Maintenance	5,000	8,280	8,570	8,870	9,180
Grand Total	802,000	833,175	862,336	892,518	923,756
Fund Balance					
Beginning Balance	504,500	485,950	402,775	340,439	247,921
Prior Actualized Interest	22,450				
Estimated Interest remainder 2024	11,000				
Amount Collected Via Coupon	750,000	750,000	800,000	800,000	850,000
Expenditures	(802,000)	(833,175)	(862,336)	(892,518)	(923,756)
Ending Balance	485,950	402,775	340,439	247,921	174,165

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 2025, 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 2022 actual, 2023 actual, 2024 budget and actual through June 30, and proposed 2025 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/CHIEF EXECUTIVE OFFICE

Responsibilities – General Manager/CEO

Responsible to the GRF Board for overall administration of GRF staff in all aspects of GRF programs and services:

- Overall fiscal management of GRF Operations and Trust budgets.
- Community relations within and outside of Rossmoor.
- Appointing authority for all GRF staff.
- Primary staff liaison with the GRF Board.
- Involved in various special projects.

Responsibilities - Executive Services Manager

- 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/CEO.
- Maintenance of all GRF contracts and Board of Directors, GRF committee, and GM records.
- Management and supervision of Administrative Assistant and Mail Room Clerk.

Headcount:

	2023 Budget	2024 Actual	2025 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	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

100 CHIEF EXECUTIVE OFFICE
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
	TOTAL REVENUE	0	0	0	0	0	0
	EXPENSES						
6104	OVERTIME WAGES	18	75	24	400	400	0
6110	SALARIES AND WAGES	479,610	462,930	242,582	471,052	506,274	35,222
	TOTAL SALARY AND WAGES	479,628	463,005	242,606	471,452	506,674	35,222
6201	SOCIAL SECURITY TAX	31,647	24,769	18,015	28,795	30,589	1,794
6202	FEDERAL UNEMPLOYMENT INSURANCE	243	413	106	168	420	252
6203	STATE UNEMPLOYMENT INSURANCE	690	583	319	728	728	0
6204	HEALTH INSURANCE-NON UNION	20,993	29,057	29,313	56,373	70,401	14,028
6205	LIFE INSURANCE - NON UNION	3,061	2,958	1,672	3,222	3,367	145
6206	LONG TERM DISABILITY INSURANCE	1,169	1,286	736	1,421	1,442	21
6211	WORKER'S COMPENSATION	2,181	3,058	1,605	3,091	2,981	-110
6213	TRAVEL AND MEAL ALLOWANCE	351	3,243	5,146	5,000	17,000	12,000
6214	401(k) MATCH GRF	21,788	17,302	11,876	19,403	25,315	5,912
6219	STAFF TRAINING	0	2,565	1,119	1,000	1,000	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	357	327	0	400	450	50
6224	DUES AND MEMBERSHIPS	700	225	0	490	820	330
6225	SUBSCRIPTIONS AND BOOKS	2,750	2,980	3,020	3,000	3,000	0
6227	VISION CARE	274	583	327	718	668	-50
6229	DENTAL INSURANCE	3,129	4,322	2,404	5,412	5,146	-266
	TOTAL OTHER EMPLOYEE EXPE	89,333	93,670	75,657	129,221	163,327	34,106
6302	PROFESSIONAL SERVICES	0	6,000	0	0	0	0
6310	POSTAGE AND DELIVERY	33	0	0	0	0	0
6311	COPY/PRINTING SERVICES	1,558	7,616	7,821	25,500	25,500	0
6312	BUSINESS PROMOTION	11,586	11,115	13,316	13,990	23,020	9,030
6402	ADMINISTRATIVE SUPPLIES	3,640	3,843	1,832	3,500	4,000	500
6420	SUPPLIES	43	0	0	0	0	0
	TOTAL OPERATING EXPENSES	16,861	28,575	22,969	42,990	52,520	9,530
6702	TELEPHONE	240	320	240	240	480	240
	TOTAL UTILITIES	240	320	240	240	480	240
	TOTAL EXPENSES	586,062	585,570	341,472	643,903	723,001	79,098
	DIFFERENCE	-586,062	-585,570	-341,472	-643,903	-723,001	79,098

EXECUTIVE SERVICES/CHIEF EXECUTIVE OFFICE

Account #6104 – Overtime Wages

We are budgeting \$400 in 2025 for overtime wages, which is the same amount we budgeted for in 2024. 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 the same as 2024.

Adding \$12,000 (\$4,000 per person for 3 people) for a trip to Laguna Woods to understand their management practices.

Total requested is \$17,000.

Account #6219 – Staff Training

We are budgeting \$1,000 in 2025 for registration fees for the CEO/General Manager to attend professional association events, which is the same amount we budgeted for in 2024.

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 \$450 in 2025 for employee uniforms, which is a \$50.00 increase over 2024.

Account #6224 - Dues and Memberships

We are budgeting \$370 for the CEO/General Manager's (CACM) membership annual dues and \$250 for the CEO's Community Manager's International Association (CMIA) dues, and \$200 for the CEO's/General Manager's registration for the Community Association Institute's (CAI) membership dues for 2025, for a total of \$820. This is an increase of \$330 over 2024.

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.

Account #6311 – Election Inspection and Election Related Materials

Election inspection services will be required for three director election districts in 2025. We are budgeting \$16,500 for election inspector services, election material preparation, and ballot preparation and mailing, which includes postage (each individual district cost is \$5,500). Additional election material costs associated are for election petition post card printing, (\$1,800) and insertion labor (\$2,200) costs which includes all election districts.

Also, a single cost of \$5,000 for a print and mailing service to adhere to the GRF Bylaws and mail a single Annual Meeting of Members notification letter to all Rossmoor member households. This is a new item for 2024 as this announcement was traditionally included in the Rossmoor Newspaper with a specialized letter mailed to those who were on the stops list.

In 2024, there was balloting in one of the four districts. Of the four candidates, three ran unopposed.

Budget requested for 2025 is \$25,500. This is a variance of \$200 over 2024.

Account #6312 - Business Promotion

The primary costs for business promotion are for general Golden Rain Foundation promotional and miscellaneous items. There are expenditures, such as the Board's end-of-term event for food (\$9,200) and entertainment (\$1,300), awards for Board members leaving office (\$320), working lunches for the Board when its meetings are lengthy (\$4,200), two Board retreat continental breakfasts with lunches (\$2,600), one offsite Board retreat (\$4,500), and CEO/General Manager business lunch meetings (\$900).

The previous year marketing funds of \$5,000 were removed from Executive Services and moved to the Rossmoor News Department.

Budget requested for 2025 is \$23,020. This is a variance of \$8,030 over 2024.

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 \$4,000 in 2024 for administrative supplies, which is an increase of \$500 over last year.

Account #6702 – Telephone

This allocation of funds is designated for covering a \$20 monthly reimbursement for the utilization of personal cell phones for work-related purposes.

We have budgeted \$240 per year, per employee, totaling \$480 for 2025, reflecting an increase compared to 2024 due to the inclusion of an additional staff member.

HUMAN RESOURCES

Human Resource Responsibilities:

The Human Resources Department is responsible for both leadership and administrative processes that support the acquisition, development, and retention of employee assets with an organization. Operating in compliance with Federal, State and Local employment laws and regulations, HR develops and administers policies, programs and practices that directly or indirectly impact the people within the organization.

Human Resources includes several practice areas that make up the essential components of HR services at GRF. These include:

Policy & Program Development: developing policies and programs that support the mission and successful operating objectives of Golden Rain and advising management and employees on related matters;

Employee/Labor Relations: working with and through various types of employee related needs, concerns and or grievances. Labor negotiations and relationship development. Administration of applicable Leave of Absence laws and provisions;

Talent Acquisition: recruitment, selection and hiring of personnel;

Compensation Design & Planning: ensuring wage equity and competitiveness among jobs and job groups based on our type of organization and the services we provide;

Benefit Programs Development & Administration: planning, securing and administration of traditional health and welfare programs such as medical, dental and vision insurance. Other benefit programs include life insurance, Employee Assistance (EAP) benefits, COBRA, and coordination with other benefit insurance programs such as disability;

Performance Management & Measurement: activities include 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;

Training & Development: plan, develop and execution of ways and methods to increase development of employee knowledge, skills and abilities for both management and staff;

Compliance & Risk Management: Ensuring that GRF policies, programs and practices comply with any Federal, State or Local employment laws. Ensure that measures are put into place that help mitigate the potential for violating any of these laws.

In addition, HR 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: (represented as # of FTEs)

	2024 Budget	2024 Actual	2025 Budget
Senior Manager HR (1)	0.50	0.50	0.50
HR Generalist II (1)	0.50	0.50	0.50
HR Generalist I (2)	0.65	0.65	0.65
HR Admin. Assistant (1)	0.50	0.50	0.50
Total	2.15	2.15	2.15

(1) 50% of salary allocated to MOD
(2) 35% of salary allocated to MOD

105 HUMAN RESOURCES
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
TOTAL REVENUE	0	0	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	3,696	3,811	1,964	3,000	3,500	500
6110 SALARIES AND WAGES	241,982	218,952	112,321	216,554	229,194	12,640
TOTAL SALARY AND WAGES	245,678	222,763	114,285	219,554	232,694	13,140
6200 EMPLOYEE BENEFITS	8,845	9,521	5,155	6,500	9,000	2,500
6201 SOCIAL SECURITY TAX	17,157	15,761	8,405	16,567	17,532	965
6202 FEDERAL UNEMPLOYMENT INSURANCE	196	186	44	168	420	252
6203 STATE UNEMPLOYMENT INSURANCE	555	268	128	728	728	0
6204 HEALTH INSURANCE-NON UNION	42,166	37,480	14,018	45,468	38,020	-7,448
6205 LIFE INSURANCE - NON UNION	1,864	1,427	853	1,696	1,895	199
6206 LONG TERM DISABILITY INSURANCE	978	884	465	905	940	35
6211 WORKER'S COMPENSATION	897	725	357	672	618	-54
6213 TRAVEL AND MEAL ALLOWANCE	0	0	106	500	500	0
6214 401(k) MATCH GRF	11,575	10,931	5,730	10,828	11,460	632
6217 RECRUITMENT	92,809	85,808	19,442	50,000	50,000	0
6218 PRE-EMPLOYMENT PHYSICALS	44,929	21,365	10,098	38,000	25,000	-13,000
6219 STAFF TRAINING	1,647	8,254	2,752	11,000	12,500	1,500
6220 STAFF SUPPORT	37,724	41,547	6,869	47,500	58,250	10,750
6222 EMPLOYEE UNIFORMS & LAUNDRY	0	292	0	0	0	0
6224 DUES AND MEMBERSHIPS	1,787	1,987	125	2,000	2,000	0
6225 SUBSCRIPTIONS AND BOOKS	5,587	7,488	5,273	10,000	10,000	0
6227 VISION CARE	359	299	169	339	339	0
6229 DENTAL INSURANCE	2,201	1,685	1,021	2,043	2,145	102
TOTAL OTHER EMPLOYEE EXPE	271,274	245,906	81,011	244,914	241,347	-3,567
6302 PROFESSIONAL SERVICES	25,107	23,959	14,446	23,000	22,000	-1,000
6303 LEGAL SERVICES	7,043	59,079	6,665	15,000	15,000	0
6310 POSTAGE AND DELIVERY	1,492	820	642	700	900	200
6402 ADMINISTRATIVE SUPPLIES	6,950	6,369	3,233	5,500	5,500	0
6409 SUPPLIES-COMPUTER EQUIPMENT	108	0	0	0	0	0
6420 SUPPLIES	0	20	0	0	0	0
TOTAL OPERATING EXPENSES	40,699	90,246	24,986	44,200	43,400	-800
TOTAL EXPENSES	557,651	558,916	220,282	508,668	517,441	8,773
DIFFERENCE	-557,651	-558,916	-220,282	-508,668	-517,441	8,773

HUMAN RESOURCES
Entity 105
2025

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 2025 budget is increased to \$3,500.

Account #6200 – Employee Benefits

(Group Benefit Program Administration)

This account has included the Employee Assistance Program and related benefit program and costs utilizing provider services. The requested amount for 2025 is \$9,000.

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 through online options, these travel limitations will continue to keep our 2025 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, and continues to be GRF's primary source for promoting job openings

Included in this line item are costs associated with maintaining a referral/hiring and retention bonus programs which add to recruitment related costs. In 2024, we have been able to fill many positions through employee referrals, thus saving on recruitment costs. Next year, we anticipated a normal year of recruiting related activity and request that the budgeted amount for this line item remain at \$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; and other health/safety testing related to OSHA standards; and Department of Transportation-required random drug tests and pull notices. Over the year, there has been a reduction in costs associated with COVID related tests as required by State health and safety standards. As such, our requested budget in 2025 is reduced to \$25,000.

Account #6219 - Staff Training

This line item includes program costs, materials and supplies required for several levels of training. Included are all-hands and department trainings, management & supervisory team compliance and skills training, and various mandated compliance trainings as needed. 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, customer service and communications building. In 2025, we will again be conducting our State requirement to provide harassment prevention training to all employees, which is expected every other year. Thus, the 2025 budget is increased slightly to \$12,500.

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. New for 2025 will be programs for safety recognition. These efforts support a reduction in workplace accidents, thus further lowering insurance premium costs.

Staff Support activities and functions are an important part of employee engagement that promote workplace culture, community and retention. Unfortunately, due to inflationary costs witnessed in the past few years, we have seen correlating service and food cost increases of approximately 25%+ overall. It is because of these increased costs and additional needs in the areas of staff support and recognition that this budget item in 2025 is increased to \$58,250.

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 2025, 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, and related materials. This line item remains flat in 2025 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 or policy reviews from consulting service providers. For 2025, this amount is expected to decrease slightly to \$22,000.

Account #6303 - Legal Services

This item provides 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 matters related to employment litigation and defense preparations. In 2025, this amount is expected to remain flat at \$15,000.

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. FedEx charges have also increased in recent years and with a need to provide verification of delivery for certain time sensitive and important employment documents, this amount increases slightly in 2025 to \$900.

Account #6402 - Administrative Supplies

The 2025 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.

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:

- Staffing entry gate
- Provide community-wide patrol and 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 GRF buildings.
- Manage RFID and ID card process for residents, guests, 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

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.

Train 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 of 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.

Manage the Nixle Alert System.

Manage GRF’s OSHA and IIPP programs, and 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:

	2024 Budget	2024 Actual	2025 Budget
Public Safety Manager	1.00	1.00	1.00
Total	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

110 PUBLIC SAFETY
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
	OTHER INCOME						
5802	MISCELLANEOUS INCOME	0	20,100	0	0	0	0
5810	GOLF TAG/RFID REVENUE	41,150	49,636	25,922	48,000	52,000	-4,000
	TOTAL OTHER INCOME	41,150	69,736	25,922	48,000	52,000	-4,000
	TOTAL REVENUE	<u>41,150</u>	<u>69,736</u>	<u>25,922</u>	<u>48,000</u>	<u>52,000</u>	<u>-4,000</u>
	EXPENSES						
6110	SALARIES AND WAGES	148,820	167,143	83,737	162,474	168,648	6,174
	TOTAL SALARY AND WAGES	148,820	167,143	83,737	162,474	168,648	6,174
6201	SOCIAL SECURITY TAX	11,261	12,295	6,626	12,429	12,901	472
6202	FEDERAL UNEMPLOYMENT INSURANCE	51	90	3	42	105	63
6203	STATE UNEMPLOYMENT INSURANCE	143	131	9	182	182	0
6205	LIFE INSURANCE - NON UNION	1,230	1,299	692	1,272	1,392	120
6206	LONG TERM DISABILITY INSURANCE	535	535	267	535	535	0
6211	WORKER'S COMPENSATION	595	501	268	504	455	-49
6213	TRAVEL AND MEAL ALLOWANCE	671	456	0	400	400	0
6214	401(k) MATCH GRF	7,328	8,144	4,312	8,124	8,432	308
6219	STAFF TRAINING	0	0	0	0	500	500
6224	DUES AND MEMBERSHIPS	0	0	0	300	300	0
	TOTAL OTHER EMPLOYEE EXPE	21,813	23,450	12,177	23,788	25,202	1,414
6311	COPY/PRINTING SERVICES	3,014	1,101	312	2,000	2,000	0
6401	COST OF MATERIAL USED/SOLD	36,279	33,688	13,962	29,000	29,000	0
6402	ADMINISTRATIVE SUPPLIES	8,337	6,341	3,294	6,000	8,750	2,750
6405	EMERGENCY PREPAREDNESS	21,547	23,822	3,828	21,000	21,000	0
6408	SAFETY/SECURITY SUPPLIES	4,412	4,776	705	6,000	6,000	0
6420	SUPPLIES	1,943	1,095	180	1,600	1,600	0
	TOTAL OPERATING EXPENSES	75,533	70,824	22,281	65,600	68,350	2,750
6803	PUBLIC SAFETY CONTRACT	2,044,526	2,106,434	1,085,218	2,171,336	2,236,176	64,840
	TOTAL CONTRACTUAL SERVICE	2,044,526	2,106,434	1,085,218	2,171,336	2,236,176	64,840
6901	EQUIPMENT RENTAL	1,052	723	233	500	500	0
6903	EQUIPMENT REPAIR/MAINTENANCE	5,224	7,775	0	6,000	6,000	0
	TOTAL REPAIRS AND MAINTEN	6,277	8,498	233	6,500	6,500	0
7003	BANK CHARGES-ALL TYPES	1,412	1,960	924	1,400	1,900	500
	TOTAL FINANCIAL EXPENSES	1,412	1,960	924	1,400	1,900	500
	TOTAL EXPENSES	2,298,381	2,378,310	1,204,570	2,431,098	2,506,776	75,678
	DIFFERENCE	<u>-2,257,231</u>	<u>-2,308,574</u>	<u>-1,178,648</u>	<u>-2,383,098</u>	<u>-2,454,776</u>	<u>71,678</u>

PUBLIC SAFETY

Account #5810 – RFID Revenue

This account includes revenue from the sale of RFID tags. For 2025, it is expected that RFID revenue will increase to \$52,000. In 2023 the RFID rate increased from \$20 to \$24 for RFID tags and from \$10 to \$12 for RFID renewals. For 2024 there was no increases. For 2025 we are proposing to increase the RFID tags from \$24 to \$25, renewals from \$12 to \$15 and golf cart registrations from \$10-\$15. The rate increases are intended to cover the increased cost to purchase RFID tags and the increased cost for staffing to handle the renewals. **Increase in Revenue of \$4,000**

Account #6213 – Travel/M 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 2025, \$400 in travel/meal allowance is requested which is no change from 2024.

Account #6219 – Staff Training

This account is used for the Public Safety Manager's training.

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 2025 is \$300 which is the same as 2024.

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 2025.

Account #6401 – Cost of Material Used/Sold

This account is for the purchasing of new RFID tags. The budgeted amount requested for 2025 is \$29,000, which is the same as 2024.

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), Dwellinglive passes, paper, toner, identification cards, printer ink, and other miscellaneous office supplies. For 2025, the proposed budget is \$8,750. This is \$2,750 more than 2024 and is primarily due to the costs of Dwellinglive passes.

Increase of \$2,750

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, administrative costs, adding and replacing supplies as required, printing and mailing emergency preparedness booklets and cards costs, maintenance of emergency access gates, Foundation emergency preparedness supplies and emergency preparedness training/drills for Foundation employees. The budget amount requested for 2025 is \$21,000 which is no change from 2024.

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 2025 is \$6,000, which is the same as 2024.

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 2025 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 large recreation events, farmer's 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 2025 increase is 3% which is the same as the 2024 increase. The proposed 2025 budget, which includes both **contracted (\$2,226,176) and non-contracted (\$10,000) costs, is \$2,236,176. This would be an increase of \$64,840 (3%)**

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:

- Operation includes downtown service, On Demand Bus service, and a subsidized shared ride service.
- The On Demand service is a demand response service. Rides are scheduled based on pick-up and destination locations to group rides for the most efficient service possible.
- Prepare and manage grants to obtain funding for operations as well as capital.

Headcount:

	2024 Budget	2024 Actual	2025 Budget
Bus Driver/Foreman	1.00	1.00	1.00
Bus Drivers	7.90	8.00	8.00
Dispatcher	0.60	0.60	0.60
Total	<u>9.50</u>	<u>9.60</u>	<u>9.60</u>

116 BUS TRANSPORTATION
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
5116	OTHER INCOME BUS GRANT	62,454	125,000	56,300	115,000	115,000	0
	TOTAL OTHER INCOME	62,454	125,000	56,300	115,000	115,000	0
	TOTAL REVENUE	<u>62,454</u>	<u>125,000</u>	<u>56,300</u>	<u>115,000</u>	<u>115,000</u>	<u>0</u>
	EXPENSES						
6104	OVERTIME WAGES	30,094	42,682	38,090	25,000	25,000	0
6110	SALARIES AND WAGES	415,662	518,135	228,293	557,479	580,884	23,405
	TOTAL SALARY AND WAGES	445,756	560,818	266,382	582,479	605,884	23,405
6201	SOCIAL SECURITY TAX	32,639	40,625	19,100	42,647	44,433	1,786
6202	FEDERAL UNEMPLOYMENT INSURANCE	647	1,067	281	420	1,050	630
6203	STATE UNEMPLOYMENT INSURANCE	1,830	1,503	843	1,820	1,820	0
6204	HEALTH INSURANCE-NON UNION	19,549	21,656	12,076	24,152	25,481	1,329
6205	LIFE INSURANCE - NON UNION	0	35	0	0	0	0
6206	LONG TERM DISABILITY INSURANCE	0	20	0	0	0	0
6208	ANNUITY-UNION	2,695	19,042	8,704	20,592	28,080	7,488
6209	HEALTH & WELFARE 324	97,725	122,006	56,065	132,246	142,902	10,656
6210	RETIREMENT-UNION	143,212	183,176	82,567	184,381	187,389	3,008
6211	WORKER'S COMPENSATION	17,570	19,547	8,681	19,920	19,422	-498
6214	401(k) MATCH GRF	0	61	842	0	1,571	1,571
6219	STAFF TRAINING	0	0	68	1,500	1,500	0
6220	STAFF SUPPORT	0	0	48	0	0	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	694	2,238	325	2,300	2,300	0
	TOTAL OTHER EMPLOYEE EXPE	316,560	410,975	189,601	429,978	455,948	25,970
6302	PROFESSIONAL SERVICES	44,594	48,958	5,000	80,000	80,000	0
6402	ADMINISTRATIVE SUPPLIES	2,198	347	768	0	0	0
6403	FUEL FOR VEHICLES	62,971	68,474	34,851	70,000	73,500	3,500
6420	SUPPLIES	12,805	5,808	3,065	12,000	12,000	0
	TOTAL OPERATING EXPENSES	122,568	123,588	43,684	162,000	165,500	3,500
6501	TRANSPORTATION TAX/LICENSES	11,994	7,379	5,651	8,750	8,750	0
6506	OTHER LICENSES AND FEES	30	0	0	0	0	0
	TOTAL TAXES	12,024	7,379	5,651	8,750	8,750	0
6602	AUTOMOBILE INSURANCE	26,809	30,049	14,093	28,600	30,030	1,430
	TOTAL INSURANCE	26,809	30,049	14,093	28,600	30,030	1,430
6903	EQUIPMENT REPAIR/MAINTENANCE	4,448	2,341	1,477	5,000	5,000	0
	TOTAL REPAIRS AND MAINTEN	4,448	2,341	1,477	5,000	5,000	0
7102	VEHICLE MAINTENANCE	42,802	35,681	21,123	40,000	42,000	2,000
	TOTAL INTER-DEPARTMENT C	42,802	35,681	21,123	40,000	42,000	2,000

116 BUS TRANSPORTATION
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
TOTAL EXPENSES	970,966	1,170,830	542,010	1,256,807	1,313,112	56,305
DIFFERENCE	<u>-908,513</u>	<u>-1,045,830</u>	<u>-485,710</u>	<u>-1,141,807</u>	<u>-1,198,112</u>	<u>56,305</u>

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. 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.

Account #6302 – Professional Services

This account contains the funding for the license fees for the On-Demand software program. This line also includes funding for the agreement with Go Go Grandparents for the subsidized rideshare program. As part of the 2024 budget the Board approved a transit study. The study may not take place in 2024, therefore it has been included in the 2025 budget.

\$80,000 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.

\$73,500 is requested (Increase of 5%, \$3,500)

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. Due to four new busses received in 2021 the cost has increased with the higher value of the fleet.

\$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.

\$42,000 is requested (Increase of 5%, \$2,000)

ROSSMOOR COUNSELING SERVICES

Counseling Service Functions:

- Assist residents who are experiencing emotional distress through individual, couple, family and/or group counseling.
- Provide comprehensive social work services to residents and their families to resolve difficult and unsafe situations.
- Supply resource and referral information to residents and/or family members to enable them to make appropriate decisions and to plan for the future.
- Provide home visits to residents as needed for health and safety assessments.
- Provide educational workshops for residents and their family members on topics of interest.
- Maintain a library of resource material regarding both Rossmoor and community services.
- Facilitate 5 different subject-matter specific, one and one-half hour in length, 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 Channel 28 regarding topics relating to the needs and/or interests of the residents.
- Consult with Golden Rain staff to address resident needs/problems. Provide GRF staff training and support as needed.
- Assist the Mutuels 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

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OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
5412	COMMUNITY FACILITIES INCOME TICKETED EVENTS	0	25	0	0	0	0
	TOTAL COMMUNITY FACILIT	0	25	0	0	0	0
	TOTAL REVENUE	<u>0</u>	<u>25</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	EXPENSES						
6104	OVERTIME WAGES	3	82	0	0	0	0
6107	TEMPORARY HELP	0	1,260	0	0	0	0
6110	SALARIES AND WAGES	325,015	332,914	189,004	380,190	394,104	13,914
	TOTAL SALARY AND WAGES	325,018	334,256	189,004	380,190	394,104	13,914
6201	SOCIAL SECURITY TAX	23,963	24,113	14,296	29,085	30,148	1,063
6202	FEDERAL UNEMPLOYMENT INSURANCE	149	489	80	168	420	252
6203	STATE UNEMPLOYMENT INSURANCE	425	691	240	728	728	0
6204	HEALTH INSURANCE-NON UNION	34,476	20,388	5,617	34,041	11,852	-22,189
6205	LIFE INSURANCE - NON UNION	2,805	2,843	1,539	3,140	3,264	124
6206	LONG TERM DISABILITY INSURANCE	1,613	1,666	894	1,782	1,840	58
6211	WORKER'S COMPENSATION	1,637	3,330	779	1,561	1,360	-201
6213	TRAVEL AND MEAL ALLOWANCE	120	0	0	700	700	0
6214	401(k) MATCH GRF	16,429	16,544	9,450	19,010	19,705	695
6219	STAFF TRAINING	1,410	1,045	535	2,000	2,000	0
6224	DUES AND MEMBERSHIPS	1,087	714	117	1,500	1,500	0
6225	SUBSCRIPTIONS AND BOOKS	1,796	1,833	1,043	2,400	2,400	0
6227	VISION CARE	336	270	159	317	317	0
6229	DENTAL INSURANCE	2,446	2,199	813	2,695	1,708	-987
	TOTAL OTHER EMPLOYEE EXPE	88,692	76,126	35,562	99,127	77,942	-21,185
6402	ADMINISTRATIVE SUPPLIES	3,255	3,202	1,042	3,700	3,700	0
6420	SUPPLIES	0	168	126	252	252	0
6447	COST OF TICKETED EVENTS	7,677	7,500	117	8,000	8,000	0
	TOTAL OPERATING EXPENSES	10,932	10,870	1,285	11,952	11,952	0
	TOTAL EXPENSES	424,642	421,252	225,852	491,269	483,998	-7,271
	DIFFERENCE	<u>-424,642</u>	<u>-421,227</u>	<u>-225,852</u>	<u>-491,269</u>	<u>-483,998</u>	<u>-7,271</u>

**ROSSMOOR COUNSELING SERVICES
2025**

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 other software subscriptions to assist with Counseling events and services. Practice Fusion Electronic Medical Record System charges a \$149 monthly fee. The fee historically increases by \$10-\$20 mid-year making the yearly cost \$1968.

\$2400 is requested.

Account #6402 – Administrative Supplies

This account covers office supplies, paper, and materials for sessions and support groups. This account also covers new ergonomic furniture and tools as needed.

\$3,700 is requested.

Account #6447 – Cost of Events

This line item accounts for speaker fees, event supplies and/or food for events. The 2025 event calendar will include Counseling's standard events such as Optimum Wellness Lectures (a series of 6 lectures), Falls Prevention Conference, Caregiver Conference, 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: (represented as # of FTEs)

	2024 Budget	2024 Actual	2025 Budget
CFO	0.35	0.35	0.35
Controller	0.35	0.35	0.35
Financial Analyst	0.00	0.00	0.25
Assistant Controller	0.25	0.25	0.00
Senior Accountant	1.00	1.00	1.00
Senior Accountant	0.25	0.00	0.00
Senior Accountant – ERP	0.30	0.30	0.00
Accounting Specialist	0.00	0.00	0.50
Payroll/Benefits	0.75	0.75	0.75
Insurance Coordinator	0.25	0.25	0.25
Accounts Payable/Receivable	1.00	1.00	1.00
Accounts Payable/Receivable - ERP	0.30	0.30	0.00
	4.80	4.55	4.45

Note: The FTEs above are reflective or realignment of staff between GRF and MOD Divisions.

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OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
	TOTAL REVENUE	0	0	0	0	0	0
	EXPENSES						
6104	OVERTIME WAGES	22,068	52,384	19,664	8,000	8,000	0
6107	TEMPORARY HELP	44,076	5,524	53,071	0	0	0
6110	SALARIES AND WAGES	535,213	454,664	219,012	499,060	479,927	-19,133
	TOTAL SALARY AND WAGES	601,357	512,572	291,747	507,060	487,927	-19,133
6201	SOCIAL SECURITY TAX	38,468	36,707	17,554	35,298	42,669	7,371
6202	FEDERAL UNEMPLOYMENT INSURANCE	287	430	159	378	777	399
6203	STATE UNEMPLOYMENT INSURANCE	812	611	476	1,638	1,456	-182
6204	HEALTH INSURANCE-NON UNION	68,239	64,002	27,618	86,608	75,470	-11,138
6205	LIFE INSURANCE - NON UNION	4,236	2,944	1,377	3,704	3,685	-19
6206	LONG TERM DISABILITY INSURANCE	2,147	1,815	808	1,924	1,749	-175
6211	WORKER'S COMPENSATION	2,037	1,586	724	1,429	1,506	77
6213	TRAVEL AND MEAL ALLOWANCE	806	886	748	1,200	3,000	1,800
6214	401(k) MATCH GRF	26,007	24,812	9,381	23,069	27,889	4,820
6220	STAFF SUPPORT	0	737	256	0	0	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	91	481	0	0	0	0
6224	DUES AND MEMBERSHIPS	325	0	0	0	600	600
6227	VISION CARE	560	517	219	625	467	-158
6229	DENTAL INSURANCE	3,756	3,605	1,535	4,417	3,175	-1,242
6230	PERSONAL SAFETY EQUIPMENT	0	0	-24	0	0	0
	TOTAL OTHER EMPLOYEE EXPE	147,771	139,132	60,831	160,290	162,443	2,153
6302	PROFESSIONAL SERVICES	89,550	124,440	91,036	124,440	130,000	5,560
6402	ADMINISTRATIVE SUPPLIES	5,979	10,118	5,274	8,000	13,000	5,000
6420	SUPPLIES	0	50	0	0	0	0
	TOTAL OPERATING EXPENSES	95,529	134,608	96,309	132,440	143,000	10,560
	TOTAL EXPENSES	844,657	786,311	448,888	799,790	793,370	-6,420
	DIFFERENCE	-844,657	-786,311	-448,888	-799,790	-793,370	-6,420

ACCOUNTING

Account # 6213 – Travel and Meal Allowance

This line item includes mileage/travel, meal costs for training and other meetings. This line has been increased to accommodate offsite planning meetings and working lunches for the Accounting management team.

\$3,000 is requested for 2025

Account # 6224 – Dues & Membership

This line item a subscription to online software for management of accounting projects, goals and deadlines. This will enhance staff collaboration and updates to management.

\$600 is requested for 2025

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 and other matters that require consultation with the external auditors and tax consultants.

\$130,000 requested for 2025

Account # 6402 Administrative Supplies

This account includes expenditures for various office supplies including paper, check stock, pens, pencils, toner cartridges, filing supplies and calendars. This line has been increased to account for historical trends and to replace one outdated desk with a more ergonomic set up.

\$13,000 requested for 2025

INFORMATION TECHNOLOGY

IT Responsibilities:

- All aspects of Information Technology including wide area network infrastructure, telephone systems, cell phones, remote access, mobile messaging, hardware, application software, and operating systems
- Purchasing and inventory of all IT systems.
- Support and installations for GRF and MOD staff of all systems.
- Administrative duties including preparation of budget, software and hardware contracts, network and internet security, backups and database management.
- Research and implementation of new technologies.

Headcount: (represented as # of FTEs)

	2024 Budget	2024 Actual	2025 Budget
IT Manager (1)	0.50	0.50	0.50
IT Desktop Support (1)	1.00	1.00	1.00
IT Systems Engineer (1)	0.50	0.50	0.50
Systems Analyst (1)	0.50	0.50	0.50
	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>

(1) 50% of salary allocated to MOD.

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OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
	TOTAL REVENUE	0	0	0	0	0	0
	EXPENSES						
6104	OVERTIME WAGES	2,953	2,538	728	2,000	2,000	0
6110	SALARIES AND WAGES	215,093	256,611	142,222	276,258	302,750	26,492
	TOTAL SALARY AND WAGES	218,046	259,150	142,950	278,258	304,750	26,492
6201	SOCIAL SECURITY TAX	17,466	18,760	10,670	21,133	23,159	2,026
6202	FEDERAL UNEMPLOYMENT INSURANCE	169	240	48	210	525	315
6203	STATE UNEMPLOYMENT INSURANCE	488	341	143	910	910	0
6204	HEALTH INSURANCE-NON UNION	8,341	16,353	13,900	22,467	29,333	6,866
6205	LIFE INSURANCE - NON UNION	1,354	1,892	1,198	3,151	2,504	-647
6206	LONG TERM DISABILITY INSURANCE	818	1,089	606	1,540	1,161	-379
6211	WORKER'S COMPENSATION	907	831	445	856	817	-39
6213	TRAVEL AND MEAL ALLOWANCE	1,269	2,259	1,654	6,800	6,000	-800
6214	401(k) MATCH GRF	7,799	12,534	7,143	13,814	15,137	1,323
6219	STAFF TRAINING	6,358	2,555	1,447	10,000	5,500	-4,500
6227	VISION CARE	132	174	133	297	253	-44
6229	DENTAL INSURANCE	851	945	721	2,161	1,415	-746
	TOTAL OTHER EMPLOYEE EXPE	45,952	57,973	38,108	83,339	86,714	3,375
6310	POSTAGE AND DELIVERY	78	0	0	0	100	100
6402	ADMINISTRATIVE SUPPLIES	15,300	19,890	6,379	25,000	10,000	-15,000
6409	SUPPLIES-COMPUTER EQUIPMENT	53,050	68,382	36,417	45,150	45,000	-150
6420	SUPPLIES	90	0	0	0	0	0
	TOTAL OPERATING EXPENSES	68,518	88,273	42,797	70,150	55,100	-15,050
6702	TELEPHONE	45,345	34,689	16,870	24,000	15,000	-9,000
	TOTAL UTILITIES	45,345	34,689	16,870	24,000	15,000	-9,000
6809	COMPUTER PROGRAM MAINTENANCE	214,247	265,099	153,392	377,875	563,540	185,665
	TOTAL CONTRACTUAL SERVICE	214,247	265,099	153,392	377,875	563,540	185,665
6903	EQUIPMENT REPAIR/MAINTENANCE	17,662	37,132	6,604	35,000	20,000	-15,000
	TOTAL REPAIRS AND MAINTEN	17,662	37,132	6,604	35,000	20,000	-15,000
	TOTAL EXPENSES	609,769	742,315	400,720	868,622	1,045,104	176,482
	DIFFERENCE	-609,769	-742,315	-400,720	-868,622	-1,045,104	176,482

**INFORMATION TECHNOLOGY DEPARTMENT
2025**

Account #6104 – Overtime

Some special projects and maintenance need to be performed outside of normal business hours to prevent disruptions to 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 airfare for one person, meals, car rental, and lodging. This would allow one trip per quarter. We need the ability to be on-site as there are specific sophisticated tasks that their 'remote hands' are not qualified to do on our behalf.

\$6,000 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 updated on current technologies. This would allow for NetSuite, a subscription to the outstanding training website PluralSite, and additional ongoing courses for knowledge growth on subjects such as PowerShell.

\$5,500 is requested.

Account #6310 Postage and Deliver

Used for shipping equipment or RMA's.

\$100

Account #6402 - Admin Supplies

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

\$10,000 is requested.

Account #6409 - Computer Equipment

Computers, notebooks, monitors, printers, and scanners, replacement of old battery UPSs 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 have fallen. Some laptops have reached their functional end of life and need replacing.

15	HP Docks
15	HP Laptops
10	Refresh UPS's for network segments
20	Monitors
2	LaserJet Enterprise Printers for Work-Order department
10	Desktop LaserJet printers
14	Desktop Scanners
10	Jabra Evolve2 bluetooth headsets for wired phones

\$45,000 is requested.

Account #6702 - Telephone (communications)

This includes a hardwired telephone maintenance contract and budget to replace aging and broken phones. Our system has reached the age where our phones are no longer covered under warranty, and the cost of phone hardware has risen dramatically.

\$15,000 is requested

Account #6809 - Computer Program Maintenance

Software support/maintenance contracts and miscellaneous licensing for all applications including but not limited to VMware, Microsoft Office, Azure, Adobe products, Zoom, Autocad, remote access and monitoring software, IT tools and enhanced Cyber Security software which works in conjunction with other products to prevent our users from navigating malicious websites and with the help of AI, remediates those threats immediately without human intervention. 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.

Technical Support and Cybersecurity	\$ 50,000.00
VMware Support	\$ 35,000.00
Sage Software	\$ 3,200.00
AutoDesk Support for Trust Asset Manager	\$ 2,600.00
Square-9 Support	\$ 10,000.00
Adobe Subscriptions	\$ 29,000.00
Virpre Email Spam protection	\$ 3,600.00
Cisco Secure Endpoint Anti Virus	\$ 11,000.00
Cloud Backup	\$ 7,000.00
Office 365/ Azure	\$ 40,000.00
Zoom Video and Web Conferencing	\$ 14,000.00

Database Support	\$ 20,000.00
Log Me In	\$ 3,500.00
Colocation Rack Space	\$ 25,100.00
Cisco Meraki Licensing	\$ 10,000.00
CloudTamers	\$ 18,859.00
Netsuite	\$194,559.00
Squareworks	\$ 17,370.00
Allied Cloud Support	\$ 18,000.00
Dwelling Live	\$ 17,154.00
Celigo	\$ 14,400.00
Open Path	\$ 9,198.00
Miscellaneous Software <i>(Snagit, BatchPatch, smaller or specialized softwares)</i>	\$ 10,000.00
	\$563,540.00

\$563,540 is requested.

Account #6903 - Equipment Repair/Maintenance

Hardware support/maintenance contracts and upgrades for HP servers and Nimble equipment, and 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.

\$20,000 is requested.

HANDYMAN 2025

Responsibilities:

- The Handyman Service provides repair and maintenance service to residents for items that are not covered by their Mutual. There is an annual fee of **\$275**.

Headcount:

	2023 Budget	2023 Actual	2024 Budget
Handyman	2.00	2.00	2.00
Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

* 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 2025. This is based on results for the second quarter of 2024 with an increase to the fee.

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 with a 10% increase from 2024 actuals.

Account #6420 - Supplies

The requested budget amount for materials and supplies is based on historical expense with from 2024.

RECREATION SERVICES

The mission of the Recreation Department is to provide and facilitate recreation and leisure activities, programs, and services that enhance the quality of life for Rossmoor Residents. The department is responsible for management of the Room Reservations program. They also provide Special Events, Concerts, Excursions, and a variety of classes. The department also oversees community events, such as the Fourth of July celebration, Fall Bazaar, and Flea Markets.

Headcount:

	2024 Budget	2024 Actual	2025 Budget
Community Services Director	1.00	1.00	1.00
Senior Manager of Resident Services	1.00	1.00	1.00
Recreation Manager	1.00	1.00	1.00
Coordinator II	1.00	1.00	1.00
Recreation Coordinator	3.00	4.00	4.00
Resident Services Representative	0.00	1.00	1.00
Resident Services Assistant	2.00	1.00	1.00
Applications Support Specialist I	1.00	0.00	0.00
Applications Support Specialist II	0.00	1.00	1.00
Front Desk Reception	1.70	0.80	0.80
Recreation Assistants	0.75	0.75	0.75
	<u>12.45</u>	<u>12.55</u>	<u>12.55</u>

210 RECREATION
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
	COMMUNITY FACILITIES INCOME						
5401	RENTALS-COMMUNITY	123,225	159,147	137,350	238,560	260,000	-21,440
5409	EXCURSION COLLECTION	148,959	270,144	125,027	182,650	190,000	-7,350
5412	TICKETED EVENTS	150,669	201,711	94,606	150,000	180,000	-30,000
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	TOTAL COMMUNITY FACILIT	422,853	631,001	356,983	571,210	630,000	-58,790
	OTHER INCOME						
5802	MISCELLANEOUS INCOME	6,320	3,156	1,420	6,000	6,000	0
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	TOTAL OTHER INCOME	6,320	3,156	1,420	6,000	6,000	0
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	TOTAL REVENUE	429,173	634,157	358,403	577,210	636,000	-58,790
		=====	=====	=====	=====	=====	=====
	EXPENSES						
6104	OVERTIME WAGES	6,712	23,567	13,650	4,000	5,000	1,000
6107	TEMPORARY HELP	25,232	4,000	2,080	5,000	5,000	0
6110	SALARIES AND WAGES	902,970	874,785	475,797	1,054,271	1,125,275	71,004
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	TOTAL SALARY AND WAGES	934,914	902,352	491,527	1,063,271	1,135,275	72,004
6201	SOCIAL SECURITY TAX	60,381	68,806	35,714	78,127	82,138	4,011
6202	FEDERAL UNEMPLOYMENT INSURANCE	561	651	463	672	1,290	618
6203	STATE UNEMPLOYMENT INSURANCE	1,590	1,883	1,386	2,912	2,984	72
6204	HEALTH INSURANCE-NON UNION	177,998	157,679	84,021	199,033	185,831	-13,202
6205	LIFE INSURANCE - NON UNION	7,332	6,771	3,693	8,083	8,495	412
6206	LONG TERM DISABILITY INSURANCE	3,771	3,616	1,824	4,073	4,142	69
6211	WORKER'S COMPENSATION	22,998	23,786	9,233	18,027	15,374	-2,653
6213	TRAVEL AND MEAL ALLOWANCE	0	2,203	0	3,500	4,500	1,000
6214	401(k) MATCH GRF	26,068	24,367	21,047	28,062	54,727	26,665
6219	STAFF TRAINING	187	545	0	1,500	1,500	0
6220	STAFF SUPPORT	210	0	0	0	0	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	0	889	0	500	1,000	500
6224	DUES AND MEMBERSHIPS	28,329	35,714	19,179	35,000	38,000	3,000
6227	VISION CARE	1,565	1,327	607	1,515	1,246	-269
6229	DENTAL INSURANCE	10,678	9,330	4,293	10,914	9,206	-1,708
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	TOTAL OTHER EMPLOYEE EXPE	341,667	337,568	181,457	391,918	410,433	18,515
6302	PROFESSIONAL SERVICES	0	6,000	451	0	0	0
6310	POSTAGE AND DELIVERY	88	140	54	0	200	200
6402	ADMINISTRATIVE SUPPLIES	13,691	11,632	7,238	16,000	16,800	800
6408	SAFETY/SECURITY SUPPLIES	7,130	8,663	4,183	7,000	7,500	500
6410	NON TICKETED EVENTS/PROGRAMS	73,899	71,099	22,309	90,000	90,000	0
6420	SUPPLIES	47,658	73,057	20,170	60,000	60,000	0
6447	COST OF TICKETED EVENTS	130,718	155,726	66,492	130,000	130,000	0
6463	COST OF RESIDENT EXCURSIONS	114,129	212,576	97,032	125,000	131,250	6,250
		-----	-----	-----	-----	-----	-----
	TOTAL OPERATING EXPENSES	387,313	538,893	217,931	428,000	435,750	7,750
6901	EQUIPMENT RENTAL	316	0	0	500	0	-500
6903	EQUIPMENT REPAIR/MAINTENANCE	4,073	1,711	1,747	5,000	5,000	0
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	TOTAL REPAIRS AND MAINTEN	4,389	1,711	1,747	5,500	5,000	-500

210 RECREATION
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
7003	BANK CHARGES-ALL TYPES	11,746	17,064	8,585	12,000	18,000	6,000
	TOTAL FINANCIAL EXPENSES	11,746	17,064	8,585	12,000	18,000	6,000
	TOTAL EXPENSES	1,680,029	1,797,589	901,247	1,900,689	2,004,458	103,769
	DIFFERENCE	<u>-1,250,856</u>	<u>-1,163,432</u>	<u>-542,844</u>	<u>-1,323,479</u>	<u>-1,368,458</u>	<u>44,979</u>

RECREATION SERVICES

Account #5401 – Rentals Community (Revenue)

This revenue is for room reservation fees for GRF facilities. The estimated revenue includes fees for use and operation of audio/visual equipment as well as room use fees. It also includes revenue from staff standby technical staff assistance. Revenues are increased based on projection of 2024 actuals.

\$260,000 is projected. (Increase \$24,440)

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 handling fee per ticket to help offset 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 to Account # 6463 – Cost of Resident Excursions.)*

\$190,000 is projected. (Increase of 5%)

Account #5412 – Ticketed Events (Revenue)

The revenue estimate is based on conducting live performances throughout the year with various prices. 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.)* Revenues are increased based on projection of 2024 actuals.

\$180,000 is projected. (\$30,000 increase)

Account #5802 Misc. Income (Revenue)

This includes fees for events such and craft fairs and more flea markets.

\$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. Staff may also earn overtime if they are needed during a performance, event, or excursion which runs past regular business hours. This increase is based on actual patterns for 2023 and 2024. This increase is covered by program revenue increases.

\$5,000 is requested

Account # 6107 – Temporary Help

This account covers part time on call staff that assists with Special Events. 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 professional development conferences and workshops.

\$4,500 is requested. (Increase of \$1,000)

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

\$1000 is requested. (Increase of \$500)

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 to avoid an intellectual property lawsuit. This account includes the cost of applications such as Active Network, Thunder Tix, web portal, and Canva graphic design software. This increase is based on actual cost for services in 2024.

\$38,000 is requested. (Increase \$3,000)

Account # 6402 – Administrative Supplies

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

\$16,800 is requested. (Increase of 5%)

Account # 6408 – Safety/Security Supplies

The department maintains first aid kits located in each clubhouse. The increase includes increases realized in 2024 for the service and 2 additional First Aid Kits.

\$7,500 is requested. (\$500 increase.)

Account # 6410 – Non-Ticketed Events/Programs

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 Special Event decorations, food, and expendable set up supplies, Recreation classes and programs activity supplies, holiday light installation for clubhouses. 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 set to offset the cost for 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.)*

\$131,250 is requested. (Increase of 5%)

Account 6903 – Equipment Repair/Maintenance

The Recreation Department schedules regular tuning of all pianos in the clubhouse facilities.

\$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 and excursions. This account covers the processing fees. There has been an increase in payments being made via credit card. This increase is based on the actual cost of bank charges in 2024. This expenditure is offset by revenue in Excursions and Ticketed Events.

\$18,000 is requested. (\$6,000 increase)

AQUATICS

Responsibilities:

- Provide 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:

	2024 Budget	2024 Actual	2025 Budget
Head Lifeguard	1.00	1.00	1.00
Assistant Head Lifeguard	2.00	2.00	2.00
Senior Lifeguard	2.00	2.00	2.00
Lifeguard (1)	6.00	6.00	6.00
Total	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>

(1) based on full time equivalent hours

220 AQUATICS
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
	TOTAL REVENUE	0	0	0	0	0	0
	EXPENSES						
6104	OVERTIME WAGES	14,976	19,265	10,773	20,000	20,000	0
6110	SALARIES AND WAGES	493,299	492,565	227,710	533,271	549,042	15,771
	TOTAL SALARY AND WAGES	508,274	511,831	238,483	553,271	569,042	15,771
6201	SOCIAL SECURITY TAX	39,017	37,328	17,510	40,794	42,003	1,209
6202	FEDERAL UNEMPLOYMENT INSURANCE	875	1,790	486	546	1,365	819
6203	STATE UNEMPLOYMENT INSURANCE	2,479	2,498	1,456	2,366	2,366	0
6204	HEALTH INSURANCE-NON UNION	72,645	68,404	39,128	92,385	96,474	4,089
6205	LIFE INSURANCE - NON UNION	3,056	3,083	1,411	3,946	2,575	-1,371
6206	LONG TERM DISABILITY INSURANCE	1,733	1,776	811	2,306	1,480	-826
6211	WORKER'S COMPENSATION	22,447	19,016	8,875	20,050	19,326	-724
6213	TRAVEL AND MEAL ALLOWANCE	4,968	3,879	2,572	5,000	5,000	0
6214	401(k) MATCH GRF	10,951	11,574	9,626	19,777	25,895	6,118
6219	STAFF TRAINING	660	1,686	844	2,000	2,000	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	5,719	4,084	1,244	5,000	5,000	0
6227	VISION CARE	772	561	289	595	595	0
6229	DENTAL INSURANCE	5,512	4,096	2,390	4,879	5,124	245
	TOTAL OTHER EMPLOYEE EXPE	170,834	159,776	86,641	199,644	209,203	9,559
6311	COPY/PRINTING SERVICES	578	472	375	0	750	750
6402	ADMINISTRATIVE SUPPLIES	2,873	660	802	0	1,500	1,500
6408	SAFETY/SECURITY SUPPLIES	1,134	1,185	312	0	0	0
6420	SUPPLIES	21,915	14,585	4,597	30,000	30,000	0
	TOTAL OPERATING EXPENSES	26,500	16,902	6,085	30,000	32,250	2,250
6704	GAS AND ELECTRICITY	116,761	171,227	84,816	150,000	170,000	20,000
	TOTAL UTILITIES	116,761	171,227	84,816	150,000	170,000	20,000
	TOTAL EXPENSES	822,369	859,735	416,026	932,915	980,495	47,580
	DIFFERENCE	-822,369	-859,735	-416,026	-932,915	-980,495	47,580

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.

\$5,000 is requested

Account #6219 - Staff Training

Lifeguards are required to receive ongoing training to maintain and renew certifications.

\$2,000 is requested.

Account #6222 - Uniforms/Laundry

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

\$5,000 is requested

Account #6311 – Copying and printing

Copying and printing flyers and notices. This expense is based on actual cost in 2024.

\$750 is requested

Account #6402– Administrative Supplies

Purchase of office supplies. Request is based on actual expense in 2024.

\$1,500 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 handrails, key replacements, wrist bands for kids and guests, backpack replacements for the Bag Valve Mask, first aid supplies and office supplies. 2025 increase is due to need to replace small equipment items such as pool vacuums and training dummies and AED trainers.

\$30,000 is requested

FITNESS CENTER

The Fitness Center Provides:

- Fitness Trainers to teach fitness classes and assist residents in proper use of equipment. Trainers also provide personal training, assessments and orientations.
- Coordination of contract instructors for a variety of ongoing classes and workshops.
- Promotional fitness events and fitness challenges.
- Maintenance of fitness equipment.

Headcount:

	2024 Budget	2024 Actual	2025 Budget
Fitness & Aquatics Manager			1.00
Fitness & Aquatics Coordinator		1.00	2.00
Fitness Trainer	6.55	6.55	6.55
Front Desk Staff	3.00	3.00	3.00
Front Desk Lead	1.00		
Total	<u>10.55</u>	<u>10.55</u>	<u>12.55</u>
 <i>(Contracted)</i>			
Fitness Manager	1.00	1.00	
Fitness Lead	1.00	1.00	
Total	<u>2.00</u>	<u>2.00</u>	
 Grand Total	 <u>12.55</u>	 <u>12.55</u>	 <u>12.55</u>

221 FITNESS CENTER
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
5420	COMMUNITY FACILITIES INCOME						
	PERSONAL TRAINING	215,723	283,660	153,661	274,000	325,000	-51,000
	TOTAL COMMUNITY FACILIT	215,723	283,660	153,661	274,000	325,000	-51,000
5117	OTHER INCOME						
	UC DAVIS GRANT	175,000	125,000	62,502	125,000	0	125,000
5802	MISCELLANEOUS INCOME	11,235	15,227	4,945	15,000	15,000	0
	TOTAL OTHER INCOME	186,235	140,227	67,447	140,000	15,000	125,000
	TOTAL REVENUE	<u>401,958</u>	<u>423,887</u>	<u>221,108</u>	<u>414,000</u>	<u>340,000</u>	<u>74,000</u>
	EXPENSES						
6104	OVERTIME WAGES	1,355	106	1,300	2,000	2,000	0
6110	SALARIES AND WAGES	518,956	661,043	335,140	647,718	925,512	277,794
	TOTAL SALARY AND WAGES	520,311	661,149	336,440	649,718	927,512	277,794
6201	SOCIAL SECURITY TAX	37,566	47,995	24,300	49,282	70,801	21,519
6202	FEDERAL UNEMPLOYMENT INSURANCE	679	1,198	450	634	1,579	945
6203	STATE UNEMPLOYMENT INSURANCE	1,924	1,689	1,340	2,843	2,842	-1
6204	HEALTH INSURANCE-NON UNION	100,128	111,971	66,975	134,938	181,938	47,000
6205	LIFE INSURANCE - NON UNION	3,444	4,132	2,064	4,181	5,732	1,551
6206	LONG TERM DISABILITY INSURANCE	2,073	2,455	1,154	2,493	3,065	572
6211	WORKER'S COMPENSATION	17,646	21,449	9,992	18,749	19,905	1,156
6213	TRAVEL AND MEAL ALLOWANCE	0	204	0	1,000	1,000	0
6214	401(k) MATCH GRF	11,719	14,352	14,474	16,811	39,415	22,604
6219	STAFF TRAINING	1,368	1,009	0	3,000	3,000	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	1,677	2,008	0	2,000	2,000	0
6224	DUES AND MEMBERSHIPS	1,032	708	625	500	500	0
6225	SUBSCRIPTIONS AND BOOKS	150	150	332	500	3,000	2,500
6227	VISION CARE	878	932	515	993	1,164	171
6229	DENTAL INSURANCE	7,023	6,725	3,589	7,641	8,024	383
	TOTAL OTHER EMPLOYEE EXPE	187,306	216,975	125,810	245,565	343,965	98,400
6302	PROFESSIONAL SERVICES	261,822	225,228	27,409	253,710	0	-253,710
6311	COPY/PRINTING SERVICES	90	0	0	0	0	0
6402	ADMINISTRATIVE SUPPLIES	15,510	11,131	2,964	10,000	10,000	0
6420	SUPPLIES	9,624	11,602	5,286	20,000	20,000	0
6423	GRANT EXPENSES	11,065	12,536	431	15,000	0	-15,000
	TOTAL OPERATING EXPENSES	298,109	260,497	36,091	298,710	30,000	-268,710
6903	EQUIPMENT REPAIR/MAINTENANCE	14,291	19,695	10,386	15,000	20,000	5,000
	TOTAL REPAIRS AND MAINTEN	14,291	19,695	10,386	15,000	20,000	5,000
7003	BANK CHARGES-ALL TYPES	6,395	8,876	5,108	8,000	10,200	2,200
	TOTAL FINANCIAL EXPENSES	6,395	8,876	5,108	8,000	10,200	2,200
	TOTAL EXPENSES	1,026,412	1,167,192	513,834	1,216,993	1,331,677	114,684

221 FITNESS CENTER
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
DIFFERENCE	<u>-624,454</u>	<u>-743,305</u>	<u>-292,726</u>	<u>-802,993</u>	<u>-991,677</u>	<u>188,684</u>

FITNESS CENTER

Account #5420 Personal Training (Revenue)

Personal training is an individual benefit program offered in both group and individual sessions and is provided by Fitness Trainers who maintain personal training and discipline specific certifications such as Yoga and Pilates. The revenue target has been adjusted based on 2024 actuals.

\$325,000 (\$51,000 Increase)

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 are for staff who may need to work additional shifts provide coverage for vacancies due to illness, vacation. Includes coverage during holidays when Fitness Center is open. Trainers may not be scheduled for overtime to conduct personal training appointments.

\$2,000 is requested

Account #6213 Travel & Meal Allowance

Travel for staff to earn continuing education credits (CEC's) required to maintain certifications. Staff may attend 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 (CEC's) for staff. Industry standards require that staff maintain a minimum of 50 CEC hours/year and supervisor maintain 90 CEC hours/year.

\$3,000 is requested

Account #6222 Employee Uniforms & Laundry

Fitness staff are 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

This line includes funds for the updating and ongoing maintenance of the website and the monthly cost for software used at the Fitness Center including Physiotech, Mind Body, and Waverking.

\$3,000 is requested

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. These include items such as exercise bands, bosu balls, grips for Pilates and strength training machines.

\$20,000 is requested

Account #6903 Equipment Repairs & Maintenance

This line covers the contract for weekly preventive maintenance and repairs of gym equipment, including the cost of replacement parts. There is an increase in parts replacement as equipment begins to age. Increase based on 2024 actuals.

\$20,000 (\$5,000 increase)

Account #7003 Bank Charges

The Fitness Center collects fees via credit card. Charges are for processing fees Increase is based on 2024 actuals and projected revenue,

.

\$10,200 is requested (Increase of \$2,200)

GOLF COURSES, BOWLING GREENS & GOLF PRO SHOP

Responsibilities:

Golf Courses

- Maintain two golf courses (150 acres, 27 holes) on which over 70,000 rounds of golf were played in 2023.
- Daily maintenance on the course includes changing the hole locations and tee marker placement; raking bunkers; maintaining ball washers; emptying trash receptacles; mowing greens and watering.
- Other maintenance includes 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.
- Improvement projects like drainage, turf restoration and mulching project.
- Manage 14-16 outside tournaments on selected Mondays throughout the year.

Pro Shop

- Manage the Pro Shop operation that includes a full-service golf shop, rental carts, club repair, driving range and lesson program.
- Work 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.
- Work with the Golf Advisory Committee to set priorities for the golf program and share information.

Bowling Greens

- Maintain the three bowling greens at Hillside Clubhouse.
- Have quarterly meetings with the bowling greens committee.

Headcount:

	2024 Budget	2024 Actual	2025 Budget
Director of Golf	.80	.80	.80
Golf Course Superintendent	1.00	1.00	1.00
Landscape Staff	12.00	13.00	13.00
Equipment Mechanic	1.00	0.00	0.00
Lawn Bowling Caretaker	1.00	1.00	1.00
Head Golf Professional	1.00	1.00	1.00
Golf Professionals	2.00	2.00	2.00
Pro Shop	1.00	1.60	1.60
Total	<u>19.80</u>	<u>20.40</u>	<u>20.40</u>

Note: Headcount Excludes Range Workers.

461 GOLF COURSE OPERATIONS
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
	COMMUNITY FACILITIES INCOME						
5404	GUEST GOLF FEES	444,060	415,670	207,548	390,000	460,000	-70,000
5405	RESIDENT GOLF FEES	479,761	421,638	208,006	470,000	475,000	-5,000
5406	GOLF CARDS	534,935	515,885	471,570	490,000	520,000	-30,000
5410	TOURNAMENT FEES	32,592	34,020	14,896	30,000	35,000	-5,000
	TOTAL COMMUNITY FACILIT	1,491,348	1,387,213	902,020	1,380,000	1,490,000	-110,000
	TOTAL REVENUE	1,491,348	1,387,213	902,020	1,380,000	1,490,000	-110,000
	EXPENSES						
6104	OVERTIME WAGES	2,830	1,996	1,953	2,500	2,500	0
6110	SALARIES AND WAGES	936,803	964,781	475,830	1,009,195	1,024,459	15,264
	TOTAL SALARY AND WAGES	939,634	966,777	477,783	1,011,695	1,026,959	15,264
6201	SOCIAL SECURITY TAX	68,381	70,759	34,679	77,202	78,370	1,168
6202	FEDERAL UNEMPLOYMENT INSURANCE	648	1,324	401	630	1,575	945
6203	STATE UNEMPLOYMENT INSURANCE	1,836	1,869	1,202	2,730	2,730	0
6204	HEALTH INSURANCE-NON UNION	19,549	18,084	12,076	24,152	25,481	1,329
6205	LIFE INSURANCE - NON UNION	2,331	2,179	911	2,138	1,835	-303
6206	LONG TERM DISABILITY INSURANCE	1,069	1,069	535	1,069	1,069	0
6208	ANNUITY-UNION	4,595	26,305	13,139	27,040	40,560	13,520
6209	HEALTH & WELFARE 324	158,236	168,838	90,123	191,022	206,414	15,392
6210	RETIREMENT-UNION	234,860	250,312	124,635	269,321	270,673	1,352
6211	WORKER'S COMPENSATION	48,651	39,189	19,341	40,668	41,390	722
6213	TRAVEL AND MEAL ALLOWANCE	544	159	179	2,500	2,500	0
6214	401(k) MATCH GRF	0	600	7,000	0	13,641	13,641
6219	STAFF TRAINING	1,408	506	0	2,000	500	-1,500
6222	EMPLOYEE UNIFORMS & LAUNDRY	9,890	12,466	6,553	14,400	14,400	0
6224	DUES AND MEMBERSHIPS	650	790	465	650	650	0
6225	SUBSCRIPTIONS AND BOOKS	3,027	3,177	1,264	2,800	2,800	0
6227	VISION CARE	277	254	139	277	277	0
6229	DENTAL INSURANCE	1,998	1,843	1,069	2,138	2,246	108
6230	PERSONAL SAFETY EQUIPMENT	2,473	2,008	559	3,360	2,000	-1,360
	TOTAL OTHER EMPLOYEE EXPE	560,424	601,733	314,270	664,097	709,111	45,014
6310	POSTAGE AND DELIVERY	0	0	20	0	0	0
6402	ADMINISTRATIVE SUPPLIES	704	0	0	0	0	0
6403	FUEL FOR VEHICLES	38,515	33,557	18,822	30,000	36,000	6,000
6408	SAFETY/SECURITY SUPPLIES	3,885	5,539	2,798	3,500	4,300	800
6414	MISCELLANEOUS OPERATIONS	-50	82	22	0	0	0
6417	FERTILIZER SUPPLIES	85,094	91,811	46,294	102,000	102,000	0
6419	TURF MAINTENACE SUPPLIES	72,379	62,715	37,225	75,000	85,000	10,000
6420	SUPPLIES	19,232	36,626	10,080	30,000	30,000	0
6441	RANGE SUPPLIES	0	80	0	0	0	0
6455	SUPPLIES SMALL TOOLS/EQUIPMENT	14,846	17,671	6,799	16,000	16,000	0
	TOTAL OPERATING EXPENSES	234,604	248,082	122,062	256,500	273,300	16,800
6501	TRANSPORTATION TAX/LICENSES	0	518	502	518	516	-2
6506	OTHER LICENSES AND FEES	0	500	0	0	0	0

461 GOLF COURSE OPERATIONS
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
	TOTAL TAXES	0	1,018	502	518	516	-2
6602	AUTOMOBILE INSURANCE	3,224	3,563	1,473	3,500	3,500	0
	TOTAL INSURANCE	3,224	3,563	1,473	3,500	3,500	0
6701	WATER	303,773	113,411	54,680	320,000	350,000	30,000
6704	GAS AND ELECTRICITY	2,052	2,466	305	3,000	3,000	0
	TOTAL UTILITIES	305,825	115,877	54,985	323,000	353,000	30,000
6901	EQUIPMENT RENTAL	2,019	789	0	3,000	1,500	-1,500
6903	EQUIPMENT REPAIR/MAINTENANCE	52,484	44,067	33,261	65,000	65,000	0
6907	PEST CONTROL	9,743	1,620	63	15,000	15,000	0
6919	REPAIR TEES, GREENS & FAIRWAYS	221,951	186,682	101,779	175,000	175,000	0
6935	TREE MAINTENANCE/REMOVAL	71,677	78,845	26,821	70,000	70,000	0
	TOTAL REPAIRS AND MAINTEN	357,873	312,003	161,924	328,000	326,500	-1,500
7003	BANK CHARGES-ALL TYPES	66,163	73,805	31,121	60,000	62,000	2,000
	TOTAL FINANCIAL EXPENSES	66,163	73,805	31,121	60,000	62,000	2,000
7102	VEHICLE MAINTENANCE	79,098	91,780	49,422	100,000	85,000	-15,000
	TOTAL INTER-DEPARTMENT C	79,098	91,780	49,422	100,000	85,000	-15,000
	TOTAL EXPENSES	2,546,845	2,414,637	1,213,542	2,747,310	2,839,886	92,576
	DIFFERENCE	-1,055,497	-1,027,424	-311,522	-1,367,310	-1,349,886	-17,424

GOLF COURSE

Account #5404 - Guest Golf Fees

Guest rates will be increased in several categories in 2025. A healthy increase in the collection of guest fees is anticipated due to increased play and these rate increases. \$460,000 is projected. (Increased of \$70,000)

Account #5405 - Resident Golf Fees

These are daily fees collected from residents. Rates remain the same in 2025 as they were increased in 2024. This account should see an increase due to increased play. \$475,000 is projected. (Increase of \$5,000)

Account #5406 - Golf Cards

These fees are 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. No increase is recommended in 2025 because they went up last year. However, an increase in cards sold is anticipated. Therefore, this account should be increased.

\$520,000 is projected. (Increase of \$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.

\$35,000 is projected. (Increase of \$5,000)

Account #6104 – Overtime wages

There is no change to this account in 2025.

\$2,500 is projected.

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. There is no change to this account in 2025.

\$2,500 is projected.

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.

\$500 is projected. (Decrease of \$1,500)

Account #6222 - Uniforms/Laundry

This pays for uniform and laundry service for the workers on the golf course as provided by the union contract. There is no change to this account in 2025.

\$14,400 is projected.

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. There is no change to this account in 2025.

\$650 is projected.

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 are also covered here. There is no change to this account in 2025.

\$2,800 is projected.

Account #6230 - Personal Safety Equipment

Per the union contract, employees are reimbursed for steel toed work boots and other safety equipment. This line has been reduced in 2025 to reflect historical trends.

\$2,000 is projected. (Decrease of \$1,360)

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.

\$36,000 is projected. (Increased by \$6,000)

Account #6408 – Safety/Security Supplies

Golf budgets for various safety supplies. The Director of Golf and Superintendent recommends that this line-item increase by \$800 in 2025.

\$4,300 is projected. (Increased by \$800)

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 kikuyu grass. There is no change to this account in 2025.

\$102,000 is projected.

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 \$20,000. 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. There will be more sod bought and more expensive mulch. The Director of Golf recommends this account increase in 2025 by \$10,000 due to the increased cost for materials.

\$85,000 is projected. (Increased by \$10,000)

Account #6420 - Supplies

This pays for various supplies. Pipe fittings, safety supplies, ball washer soap, towels, flagsticks, flags, tee markers, etc. There is no change to this account in 2025.

\$30,000 projected.

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. There is no change to this account in 2025.

\$16,000 is projected.

Account #6701 - Water

Golf continues to analyze and adjust the sprinklers to make them more efficient and looks to convert more areas to mulch ground cover instead of grass. The line item must be increased due to increased costs.

\$350,000 is projected. (Increase of \$30,000)

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. There is no change to this account in 2025.

\$3,000 is projected.

Account #6901 – Rental

There are times when Golf needs to rent an item to help get work done. It often is a piece of equipment will be used only once.

\$1,500 is projected. (Decrease of \$1,500)

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. The irrigation pump stations and irrigation control equipment continue to get older, so it does take more maintenance. There is no change to this account in 2025.

\$65,000 projected.

Account #6907 - Pest Control

This 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. In 2024 this was done in-house due to the retirement of our pest control person, however, this put a huge burden on the current staff so, this work will be contracted in 2025. There is no change to this account in 2025.

\$15,000 is projected.

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 2025. 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. There is no change to this account in 2025.

\$175,000 is projected.

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. There is no change to this account in 2025.

\$70,000 is projected.

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.

\$85,000 is projected (Decreased by \$15,000)

462 BOWLING GREEN MAINTENANCE
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
TOTAL REVENUE	0	0	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	0	702	710	0	0	0
6110 SALARIES AND WAGES	53,701	55,593	28,021	57,673	58,791	1,118
TOTAL SALARY AND WAGES	53,701	56,295	28,731	57,673	58,791	1,118
6201 SOCIAL SECURITY TAX	3,878	4,092	2,058	4,412	4,497	85
6202 FEDERAL UNEMPLOYMENT INSURANCE	40	85	30	42	105	63
6203 STATE UNEMPLOYMENT INSURANCE	112	120	89	182	182	0
6208 ANNUITY-UNION	358	2,165	1,113	2,080	3,120	1,040
6209 HEALTH & WELFARE 324	12,921	13,690	7,305	14,694	15,878	1,184
6210 RETIREMENT-UNION	19,070	20,706	10,558	20,717	20,821	104
6211 WORKER'S COMPENSATION	2,697	2,263	1,145	2,324	2,375	51
TOTAL OTHER EMPLOYEE EXPE	39,075	43,120	22,298	44,451	46,978	2,527
6417 FERTILIZER SUPPLIES	10,042	14,079	7,068	12,000	12,000	0
6419 TURF MAINTENACE SUPPLIES	8,478	9,304	4,692	13,000	13,000	0
6420 SUPPLIES	233	0	0	600	600	0
6455 SUPPLIES SMALL TOOLS/EQUIPMENT	1,368	3,972	0	3,500	3,500	0
TOTAL OPERATING EXPENSES	20,121	27,355	11,760	29,100	29,100	0
6701 WATER	27,760	19,024	6,242	30,000	36,000	6,000
TOTAL UTILITIES	27,760	19,024	6,242	30,000	36,000	6,000
6903 EQUIPMENT REPAIR/MAINTENANCE	1,967	0	0	2,000	2,000	0
6919 REPAIR TEES, GREENS & FAIRWAYS	3,075	6,150	6,150	8,500	9,500	1,000
TOTAL REPAIRS AND MAINTEN	5,042	6,150	6,150	10,500	11,500	1,000
7102 VEHICLE MAINTENANCE	9,941	1,929	232	9,000	9,000	0
TOTAL INTER-DEPARTMENT C	9,941	1,929	232	9,000	9,000	0
TOTAL EXPENSES	155,640	153,873	75,413	180,724	191,369	10,645
DIFFERENCE	-155,640	-153,873	-75,413	-180,724	-191,369	10,645

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 2025. Other chemicals that will be applied are wetting agents and insecticides. There is no change in 2025.

\$12,000 is projected.

Account #6419 - Turf Maintenance Supplies

This pays for the sand and amendments used during green aeration 2 times per year. There is no change in 2025.

\$13,000 is projected.

Account #6420 - Supplies

This pays for various supplies. Included are safety supplies and pipe fittings etc. This line item remains the same in 2025.

\$600 is projected.

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. There is no change in 2025.

\$3,500 is projected.

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. With the increase in pricing for water, this account will increase.

\$36,000 is projected. (Increase of \$6,000)

Account #6903 – Equipment Maintenance

There is no change in 2025.

\$2,000 is projected.

Account #6919 - Repair

This pays for the repair of the existing sprinkler system and the turf on the greens. In 2025 some of the exterior boards will need replacement.

\$9,500 is projected. (Increase of \$1,000)

Account #7102 - Vehicle Maintenance

This pays for the maintenance of the equipment used to care for the greens. There is no change in 2025.

\$9,000 is projected.

463 GOLF PRO SHOP
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
	COMMUNITY FACILITIES INCOME						
5430	MERCHANDISE SALES	201,429	197,329	106,593	220,000	230,000	-10,000
5431	PRO SHOP CART RENTAL	177,570	155,135	76,125	175,000	200,000	-25,000
5433	PRO SHOP GOLF LESSON	63,835	54,706	29,049	65,000	65,000	0
5434	PRO SHOP DRIVING RNG	99,335	89,302	43,196	95,000	95,000	0
	TOTAL COMMUNITY FACILIT	542,169	496,474	254,963	555,000	590,000	-35,000
	TOTAL REVENUE	<u>542,169</u>	<u>496,474</u>	<u>254,963</u>	<u>555,000</u>	<u>590,000</u>	<u>-35,000</u>
	EXPENSES						
6104	OVERTIME WAGES	604	3,700	1,698	0	2,000	2,000
6110	SALARIES AND WAGES	265,268	301,537	171,256	323,987	367,101	43,114
	TOTAL SALARY AND WAGES	265,872	305,237	172,953	323,987	369,101	45,114
6201	SOCIAL SECURITY TAX	19,676	22,394	12,914	24,784	28,082	3,298
6202	FEDERAL UNEMPLOYMENT INSURANCE	449	972	260	252	735	483
6203	STATE UNEMPLOYMENT INSURANCE	1,283	1,357	780	1,092	1,274	182
6204	HEALTH INSURANCE-NON UNION	27,278	28,556	16,851	33,701	35,555	1,854
6205	LIFE INSURANCE - NON UNION	1,207	1,588	1,247	1,542	2,506	964
6206	LONG TERM DISABILITY INSURANCE	692	915	713	907	1,439	532
6211	WORKER'S COMPENSATION	13,815	12,078	7,013	13,057	14,829	1,772
6213	TRAVEL AND MEAL ALLOWANCE	0	0	0	500	500	0
6214	401(k) MATCH GRF	9,779	12,046	7,414	12,359	14,149	1,790
6219	STAFF TRAINING	468	0	0	500	500	0
6224	DUES AND MEMBERSHIPS	2,296	0	2,430	2,500	2,500	0
6225	SUBSCRIPTIONS AND BOOKS	3,378	2,527	1,264	2,000	2,000	0
6227	VISION CARE	283	317	159	317	317	0
6229	DENTAL INSURANCE	1,791	1,713	1,092	2,184	2,293	109
	TOTAL OTHER EMPLOYEE EXPE	82,395	84,463	52,135	95,695	106,679	10,984
6310	POSTAGE AND DELIVERY	206	602	9	0	0	0
6401	COST OF MATERIAL USED/SOLD	150,119	144,353	78,429	165,000	170,000	5,000
6402	ADMINISTRATIVE SUPPLIES	7,311	4,843	3,334	6,500	6,000	-500
6408	SAFETY/SECURITY SUPPLIES	0	134	0	0	0	0
6420	SUPPLIES	3,631	4,493	960	1,000	1,500	500
6441	RANGE SUPPLIES	12,200	10,450	1,206	10,000	10,000	0
6450	GOLF CART LEASE	37,943	41,053	19,387	37,000	45,000	8,000
	TOTAL OPERATING EXPENSES	211,411	205,928	103,323	219,500	232,500	13,000
6903	EQUIPMENT REPAIR/MAINTENANCE	1,901	2,643	1,920	2,000	2,000	0
	TOTAL REPAIRS AND MAINTEN	1,901	2,643	1,920	2,000	2,000	0
7102	VEHICLE MAINTENANCE	1,997	3,257	654	3,000	3,000	0
	TOTAL INTER-DEPARTMENT C	1,997	3,257	654	3,000	3,000	0
	TOTAL EXPENSES	563,575	601,529	330,985	644,182	713,280	69,098
	DIFFERENCE	-21,406	-105,055	-76,023	-89,182	-123,280	34,098

463 GOLF PRO SHOP
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
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GOLF PRO SHOP

Account #5430 - Merchandise Sales

The golf shop sales this year have been very steady due to good club sales (and having twice as many fitting days) along with support from the golf clubs. With that in mind and the continued good play the estimates are that sales will continue to improve through the rest of this year. (*This account is offset by Account #6401 – Cost of Material Used/Sold.*)

\$230,000 is projected. (Increase of \$10,000)

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. We will also see an increase in the rental rates in 2025.

\$200,000 is projected. (Increase of \$25,000)

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 sustained interest in lessons. No change is anticipated in 2025.

\$65,000 is projected.

Account #5434 - Driving Range

The Director of Golf believes this line item should stay the same in 2025.

\$95,000 is projected.

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 2025.

\$500 is projected.

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 2025.

\$500 is projected.

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 2025.

\$2,500 is projected.

Account #6225 – Subscriptions

This account is for the 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. This is no change from 2024.

\$2,000 is projected.

Account #6401 - Cost of Material Used/Sold

The Director of Golf sees the sales being increased in 2025. To reflect the correct margin in sales, the cost of goods should also be increased. The Director of Golf estimates an increase of \$5,000 in this account. (*This account is offset by Account #5430 – Merchandise Sales.*)

\$170,000 is projected. (Increase of \$5,000)

Account #6402 - Administrative Supplies

This item can be decreased in 2025 based on actual use.

\$6,000 is projected. (Decrease of \$500)

Account #6420 – Supplies

Staff use this account for supplies other than office materials. Increase is based on actual use.

\$1,500 is projected. (Increase of \$500)

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 suggests that we keep this line item the same for 2025.

\$10,000 is projected.

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 needs to be increased in 2025 because we are getting a new fleet.

\$45,500 is projected. (Increase of \$8,000)

Account #6903 - Equipment Repair/Maintenance

This includes any repairs to carts, range equipment or golf shop fixtures. The Director of Golf recommends keeping this account the same in 2025.

\$2,000 is projected.

FACILITIES MAINTENANCE

Responsibilities:

- Management of all Trust facilities maintenance: including 5 clubhouse complexes, 4 pools, tennis courts complex; corporation yard and the maintenance service center at 800 Rockview Drive.

- Public works oversees street and sidewalk maintenance, sewer and storm drain maintenance, stormwater compliance.

- Oversee creek and open space maintenance.

Headcount:

	2024 Budget	2024 Actual	2025 Budget
Trust Asset Manager	1.00	1.00	1.00
Trust Asset Supervisor	1.00	1.00	1.00
Service Technicians	4.00	4.00	4.00
Total	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>

471 FACILITIES MAINTENANCE
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
TOTAL REVENUE	0	0	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	3,517	3,938	2,646	4,000	4,000	0
6110 SALARIES AND WAGES	344,141	470,834	236,883	500,693	532,133	31,440
TOTAL SALARY AND WAGES	347,658	474,772	239,529	504,693	536,133	31,440
6201 SOCIAL SECURITY TAX	24,695	32,995	17,544	38,304	40,710	2,406
6202 FEDERAL UNEMPLOYMENT INSURANCE	211	458	139	252	630	378
6203 STATE UNEMPLOYMENT INSURANCE	597	656	410	1,092	1,092	0
6204 HEALTH INSURANCE-NON UNION	26,823	67,393	33,933	66,278	62,435	-3,843
6205 LIFE INSURANCE - NON UNION	964	1,071	860	2,073	2,181	108
6206 LONG TERM DISABILITY INSURANCE	535	909	506	1,034	1,056	22
6208 ANNUITY-UNION	1,078	8,303	3,443	8,320	12,480	4,160
6209 HEALTH & WELFARE 324	44,112	53,618	23,147	58,776	63,512	4,736
6210 RETIREMENT-UNION	63,885	82,432	32,662	82,868	83,284	416
6211 WORKER'S COMPENSATION	14,542	17,168	9,064	18,826	18,729	-97
6214 401(k) MATCH GRF	0	4,079	6,758	5,262	13,179	7,917
6219 STAFF TRAINING	522	0	0	500	500	0
6222 EMPLOYEE UNIFORMS & LAUNDRY	8,425	9,880	4,834	10,500	12,500	2,000
6227 VISION CARE	220	349	220	440	440	0
6229 DENTAL INSURANCE	1,530	2,440	1,637	3,273	3,438	165
6230 PERSONAL SAFETY EQUIPMENT	411	465	0	960	1,500	540
TOTAL OTHER EMPLOYEE EXPE	188,548	282,216	135,157	298,758	317,666	18,908
6302 PROFESSIONAL SERVICES	17,021	12,673	450	18,000	15,000	-3,000
6402 ADMINISTRATIVE SUPPLIES	0	1,391	590	1,000	1,200	200
6405 EMERGENCY PREPAREDNESS	0	0	376	0	1,500	1,500
6408 SAFETY/SECURITY SUPPLIES	221	789	105	500	500	0
6415 SWIMMING POOL SUPPLIES	62,307	76,165	40,589	65,000	65,000	0
6420 SUPPLIES	2,129	1,465	487	1,500	1,500	0
6430 APPLIANCE SUPPLIES	3,376	1,823	337	2,000	2,000	0
6431 MECHANICAL/ELECTRICAL SUPPLIES	21,531	24,450	6,896	25,000	25,000	0
6432 PLUMBING SUPPLIES	5,454	7,244	4,128	6,000	7,000	1,000
6440 BUILDING SUPPLIES	13,800	26,664	8,604	15,000	15,000	0
6455 SUPPLIES SMALL TOOLS/EQUIPMENT	4,391	1,084	1,363	2,500	5,000	2,500
6460 PAINTING SUPPLIES	987	6,415	1,203	5,000	5,000	0
TOTAL OPERATING EXPENSES	131,216	160,163	65,129	141,500	143,700	2,200
6501 TRANSPORTATION TAX/LICENSES	0	0	874	0	0	0
6506 OTHER LICENSES AND FEES	37,504	40,311	26,232	34,000	40,000	6,000
TOTAL TAXES	37,504	40,311	27,106	34,000	40,000	6,000
6702 TELEPHONE	280	640	260	720	720	0
TOTAL UTILITIES	280	640	260	720	720	0
6807 ELEVATOR CONTRACT	3,511	3,825	2,105	4,500	4,500	0

471 FACILITIES MAINTENANCE
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
	TOTAL CONTRACTUAL SERVICE	3,511	3,825	2,105	4,500	4,500	0
6901	EQUIPMENT RENTAL	8,461	8,862	6,612	10,000	13,000	3,000
6903	EQUIPMENT REPAIR/MAINTENANCE	41,836	32,613	21,880	27,000	35,000	8,000
6905	BUILDING REPAIR/MAINTENANCE	19,440	16,130	18,018	25,000	25,000	0
6906	ELECTRICAL REPAIR/MAINTENANCE	17,482	6,930	3,359	10,000	10,000	0
6927	SWIMMING POOL REPAIR/MAINTENAN	9,299	7,056	5,136	10,000	10,000	0
6929	APPLIANCE/MECHANICAL REPAIR/MA	3,419	32,151	2,276	10,000	5,000	-5,000
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	TOTAL REPAIRS AND MAINTEN	99,937	103,743	57,280	92,000	98,000	6,000
	TOTAL EXPENSES	808,655	1,065,670	526,567	1,076,171	1,140,719	64,548
	DIFFERENCE	<u>-808,655</u>	<u>-1,065,670</u>	<u>-526,567</u>	<u>-1,076,171</u>	<u>-1,140,719</u>	<u>64,548</u>

FACILITIES MAINTENANCE

Account #6104 - Overtime Wages

This budget is needed to cover all overtime for weekend emergencies and holidays.

\$4,000 is requested.

Account #6222 – Employee Uniforms & Laundry

This covers laundry service and uniforms for four facilities maintenance technicians as required by the Union contract. Requested budget for 2025 reflects actual expenditures.

\$12,500 is requested. (\$2,000 increase)

Account #6230 – Personal Safety Equipment

This covers boot reimbursement as per the union contract.

\$1,500 is requested. (\$540 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.

\$15,000 is requested. (\$3,000 decrease)

Account #6402 - Administrative Supplies

This budget covers miscellaneous blueprinting, copying fees and plotter and printer supplies. Requested budget for 2025 reflects actual expenditures.

\$1,200 is requested. (\$200 increase)

Account #6405 – Emergency Preparedness

This budget covers propane supplied for the back up generator at the MOD Facilities.

\$1,500 is requested.

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.

\$500 is requested.

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.

\$65,000 is requested.

Account #6430 - Appliance Supplies

This pays for miscellaneous appliance parts needed for repairs, mostly clubhouse kitchen equipment.

\$2,000 is requested.

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.

\$25,000 is requested.

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 increase for 2025 reflects actual expenditures.

\$7,000 is requested. (\$1,000 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.

\$15,000 is requested.

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. For 2025, the requested budget is \$5,000 (\$2,500 increase). This includes a one time additional \$2,500 request to purchase HVAC related tools like gauges and a vacuum pump to be used by staff and reduce more costly vendor call-ins in the future.

\$5,000 is requested. (\$2,500 increase)

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.

\$5,000 is requested.

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 increase is based on actual cost.

\$40,000 is requested. (\$6,000 increase)

Account #6807 - Elevator Contract

This covers the mandatory monthly service of the elevator at the Tice Creek Fitness Center and mandatory quarterly service of two wheelchair lifts at the Event Center. Requested budget based on actual cost to cover service for 2025.

\$4,500 is requested.

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 at the RV lots, recycling center, dog park, and recently added portable toilet at the pickleball courts. 2025 request is based on actual costs.

\$13,000 is requested. (\$3,000 increase)

Account #6903 - Equipment Repair / Maintenance

This covers maintenance of fire extinguishers, fire suppression systems, radios, pumps, alarm equipment, wells, etc. The significant increase in 2025 reflects the actual cost of keeping equipment maintained and in compliance.

\$35,000 is requested. (\$8,000 increase)

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.

\$25,000 is requested.

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. The requested budget for 2025 is based on actual expenses.

\$10,000 is requested.

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.

\$10,000 is requested.

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.

\$5,000 is requested. (\$5,000 decrease)

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:

	2024 Budget	2024 Actual	2025 Budget
Auto Mechanic Foreman	1.00	1.00	1.00
Auto Mechanic	1.00	1.00	1.00
Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

473 VEHICLE MAINTENANCE
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
5806 OTHER INCOME						
BUSINESS INCOME-VEHICLE MAINTENANCE	68,611	67,715	38,425	75,000	75,000	0
TOTAL OTHER INCOME	68,611	67,715	38,425	75,000	75,000	0
TOTAL REVENUE	68,611	67,715	38,425	75,000	75,000	0
EXPENSES						
6104 OVERTIME WAGES	3,643	2,645	909	4,000	3,000	-1,000
6110 SALARIES AND WAGES	241,763	173,736	71,160	143,956	146,771	2,815
TOTAL SALARY AND WAGES	245,406	176,382	72,069	147,956	149,771	1,815
6201 SOCIAL SECURITY TAX	17,703	13,385	5,239	11,013	11,228	215
6202 FEDERAL UNEMPLOYMENT INSURANCE	126	203	53	84	210	126
6203 STATE UNEMPLOYMENT INSURANCE	356	286	160	364	364	0
6204 HEALTH INSURANCE-NON UNION	9,093	3,322	0	0	0	0
6205 LIFE INSURANCE - NON UNION	883	297	0	0	0	0
6206 LONG TERM DISABILITY INSURANCE	509	171	0	0	0	0
6208 ANNUITY-UNION	722	4,299	2,211	4,160	6,240	2,080
6209 HEALTH & WELFARE 324	25,842	27,379	14,610	29,388	31,756	2,368
6210 RETIREMENT-UNION	38,778	41,032	20,973	41,434	41,642	208
6211 WORKER'S COMPENSATION	10,297	6,832	2,698	5,413	5,166	-247
6214 401(k) MATCH GRF	3,090	1,124	0	0	0	0
6219 STAFF TRAINING	547	0	0	700	500	-200
6222 EMPLOYEE UNIFORMS & LAUNDRY	4,113	5,415	2,632	4,500	5,000	500
6227 VISION CARE	89	30	0	0	0	0
6229 DENTAL INSURANCE	521	174	0	0	0	0
6230 PERSONAL SAFETY EQUIPMENT	215	434	94	500	1,000	500
TOTAL OTHER EMPLOYEE EXPE	112,882	104,383	48,671	97,556	103,106	5,550
6402 ADMINISTRATIVE SUPPLIES	1,203	1,512	31	1,500	1,500	0
6403 FUEL FOR VEHICLES	39,614	35,624	18,517	40,000	40,000	0
6404 AUTOMOTIVE SUPPLIES	102,036	105,155	43,741	110,000	110,000	0
6408 SAFETY/SECURITY SUPPLIES	190	0	0	0	0	0
6420 SUPPLIES	2,567	1,190	748	3,500	2,500	-1,000
6431 MECHANICAL/ELECTRICAL SUPPLIES	927	691	0	0	0	0
6455 SUPPLIES SMALL TOOLS/EQUIPMENT	2,467	3,569	1,857	4,000	4,000	0
TOTAL OPERATING EXPENSES	149,002	147,740	64,894	159,000	158,000	-1,000
6501 TRANSPORTATION TAX/LICENSES	10,916	10,460	5,626	13,500	12,000	-1,500
6504 PERSONAL PROPERTY TAX	0	160	0	0	0	0
6506 OTHER LICENSES AND FEES	20,922	15,318	5,339	25,000	17,500	-7,500
TOTAL TAXES	31,838	25,938	10,965	38,500	29,500	-9,000
6602 AUTOMOBILE INSURANCE	45,301	56,404	26,879	56,500	60,000	3,500
TOTAL INSURANCE	45,301	56,404	26,879	56,500	60,000	3,500
6702 TELEPHONE	0	180	120	240	240	0
6703 WASTE DISPOSAL	6,690	8,982	4,008	8,500	8,500	0

473 VEHICLE MAINTENANCE
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
6704	GAS AND ELECTRICITY	0	1,245	376	0	1,500	1,500
	TOTAL UTILITIES	6,690	10,407	4,504	8,740	10,240	1,500
6903	EQUIPMENT REPAIR/MAINTENANCE	50,169	44,280	48,214	50,000	60,000	10,000
	TOTAL REPAIRS AND MAINTEN	50,169	44,280	48,214	50,000	60,000	10,000
8551	RECOVERIES-INTER DEPARTMENT	-133,161	-130,962	-82,777	-152,000	-139,000	13,000
	TOTAL RECOVERIES	-133,161	-130,962	-82,777	-152,000	-139,000	13,000
	TOTAL EXPENSES	508,127	434,571	193,418	406,252	431,617	25,365
	DIFFERENCE	-439,516	-366,856	-154,993	-331,252	-356,617	25,365

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 2025 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. This also covers assistance with weekend fleet wash 4 times per year.

\$3,000 is requested (decrease of \$1,000)

Account #6219 – Staff Training

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

\$500 is requested

Account #6222 - Uniforms / Laundry

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

\$5,000 is requested (increase of \$500)

Account #6230 - Personal Safety Equipment

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

\$1,000 is requested

Account #6402 - Administrative Supplies

This covers office supplies for copiers 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

Account #6420 – Supplies

General supplies and consumables for the operation of the shop.

\$2,500 is requested (decrease of \$1,000)

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.

\$12,000 is requested (decrease 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.

\$17,500 is requested (\$7,500 decrease)

Account #6703 - Waste Disposal

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

\$8,500 is requested

Account #6704 – Gas and Electricity

This covers propane costs for heating the auto shop during cold weather.

\$1,500 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.

\$60,000 is requested (increase of \$10,000)

Account #8551 - Recoveries – Inter Department

Vehicle Maintenance performs maintenance for and recovers charges from 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: Del Valle, Stanley Dollar, 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, the Berm, Tice Creek Park, and Rotary Peace Park.
- Landscaping maintenance includes 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.
- Monitor and maintain irrigation systems for afore-mentioned clubhouses and parks.
- Minor landscape construction projects on Trust properties.
- Tree pruning above 12 feet, when needed, is done by a contractor.

Headcount:

	2024 Budget	2024 Actual	2025 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	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>

474 LANDSCAPE MAINTENANCE
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
	TOTAL REVENUE	0	0	0	0	0	0
	EXPENSES						
6104	OVERTIME WAGES	36	1,010	308	0	0	0
6110	SALARIES AND WAGES	316,088	352,985	190,966	392,293	405,597	13,304
	TOTAL SALARY AND WAGES	316,124	353,995	191,275	392,293	405,597	13,304
6201	SOCIAL SECURITY TAX	23,421	25,007	13,655	30,009	31,028	1,019
6202	FEDERAL UNEMPLOYMENT INSURANCE	275	609	218	294	735	441
6203	STATE UNEMPLOYMENT INSURANCE	780	927	654	1,274	1,274	0
6208	ANNUITY-UNION	2,069	23,873	7,591	14,560	21,840	7,280
6209	HEALTH & WELFARE 324	78,548	93,541	51,134	102,858	111,146	8,288
6210	RETIREMENT-UNION	119,338	121,792	72,003	145,019	145,747	728
6211	WORKER'S COMPENSATION	13,869	12,356	7,188	14,751	14,276	-475
6219	STAFF TRAINING	740	0	0	0	0	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	9,360	11,468	6,576	7,500	10,500	3,000
6230	PERSONAL SAFETY EQUIPMENT	967	1,560	623	1,680	4,500	2,820
	TOTAL OTHER EMPLOYEE EXPE	249,367	291,133	159,642	317,945	341,046	23,101
6402	ADMINISTRATIVE SUPPLIES	33	162	311	0	0	0
6408	SAFETY/SECURITY SUPPLIES	305	0	0	0	0	0
6416	LANDSCAPING SUPPLIES	39,984	36,725	16,239	60,000	45,000	-15,000
6420	SUPPLIES	7,433	5,958	1,741	5,500	3,500	-2,000
6455	SUPPLIES SMALL TOOLS/EQUIPMENT	445	3,751	831	7,250	5,000	-2,250
	TOTAL OPERATING EXPENSES	48,199	46,597	19,122	72,750	53,500	-19,250
6702	TELEPHONE	0	160	120	0	0	0
	TOTAL UTILITIES	0	160	120	0	0	0
6907	PEST CONTROL	15,882	13,392	1,909	4,250	4,500	250
6935	TREE MAINTENANCE/REMOVAL	142,729	138,621	87,160	117,500	117,500	0
6972	LANDSCAPE REPAIR/MAINTENANCE	120,887	139,256	66,075	121,480	123,000	1,520
	TOTAL REPAIRS AND MAINTEN	279,498	291,269	155,144	243,230	245,000	1,770
	TOTAL EXPENSES	893,187	983,154	525,302	1,026,218	1,045,143	18,925
	DIFFERENCE	-893,187	-983,154	-525,302	-1,026,218	-1,045,143	18,925

LANDSCAPE MAINTENANCE 2025

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 2025 is \$10,500.

Account #6230 – Personal Safety Equipment

Included in this category is boot reimbursement for 7 union crew members as required by the union contract. This includes individual safety items such as glasses, ear plugs, hats, (previously budgeted in 6420 Supplies). Included in this budget now are safety vests, which is a new requirement for crews to wear. Requested budget for 2025 is \$4,500.

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 - For the purchase of fertilizer for all shrub beds and color beds within the Trust Property. Fertilizer is applied quarterly.

Annual color - 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 –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) – For the purchase of landscape construction supplies to be used on Trust Property landscape repair and renovation projects.

Irrigation supplies - 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 2025 is \$45,000.

Account #6420 – Supplies

This line item covers miscellaneous supplies used by the landscape department such as safety cones, liners, and liquids. There is a reduction due to moving personal safety equipment previously budgeted here into account 6230. The requested budget for 2025 is \$3,500.

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 2025 is decreased to \$5,000.

Account #6907 - Pest Control

We will continue the practice of using our GRF staff for pest control in 2025 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. Previous overruns in budget were for the payment of a wild boar removal contract, which has been discontinued. The requested budget for 2025 is \$4,500. The increase of \$250 is for rising cost of materials.

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 2025 is \$117,500.

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 for 2025 is \$123,000. This is an increase of \$1,520 that reflects past expenditures.

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

AV/Custodial Services provides 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 reservations and community events e.g. weddings, dances, private parties, memorials, concerts, meetings.

This team works closely with employees and the public to meet the custodial needs of the area by tending to bathrooms, showers, floors, walls, carpets, tables/chairs, windows and common areas. They are responsible for maintaining an environment that is sanitary, attractive, and in orderly condition, and resolves problems to ensure efficient and safe operations.

AV/Custodial Services provides all event set-ups and breakdowns at the clubhouses. They set up, operate, maintain, and repair equipment used to enhance live events, such as microphones, video recorders, projectors, and assist with zoom carts and technical assistance as needed. They also provide quality floor cleaning on carpet, hardwood, and tile flooring.

This team is responsible for picnic grounds and amenity areas including the fitness center, pools, clubhouses, shops, movie theater, table tennis facility, outdoor picnic pavilion, golf course restrooms. They ensure grounds and amenities are maintained in a safe and secure condition. They provide A/V equipment set up for outdoor concerts in the parks and patios and are responsible for showing the movies at the Peacock Hall Theater.

The AV/Custodial Service consists of three shifts (days, nights, and weekends – 365 days a year including holidays.)

- Day shift: Monday – Sunday, 7:00 am – 3:30 pm
- Night shift: Monday – Sunday, 3:00 pm – 11:30 pm

Headcount:

	2024 Budget	2024 Actual	2025 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
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
TOTAL REVENUE	0	0	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	69,074	62,855	31,905	55,000	55,000	0
6107 TEMPORARY HELP	33,123	0	0	0	0	0
6110 SALARIES AND WAGES	743,530	843,715	425,212	852,324	876,747	24,423
TOTAL SALARY AND WAGES	845,727	906,570	457,117	907,324	931,747	24,423
6201 SOCIAL SECURITY TAX	58,587	64,552	32,862	65,203	67,074	1,871
6202 FEDERAL UNEMPLOYMENT INSURANCE	758	1,322	409	630	1,575	945
6203 STATE UNEMPLOYMENT INSURANCE	2,144	1,866	1,227	2,730	2,730	0
6204 HEALTH INSURANCE-NON UNION	26,823	29,714	16,570	33,139	34,963	1,824
6205 LIFE INSURANCE - NON UNION	715	760	427	715	861	146
6206 LONG TERM DISABILITY INSURANCE	411	443	246	475	495	20
6208 ANNUITY-UNION	5,063	29,566	16,016	29,120	43,680	14,560
6209 HEALTH & WELFARE 324	171,157	191,654	102,267	205,716	222,292	16,576
6210 RETIREMENT-UNION	257,723	301,038	151,919	290,038	291,494	1,456
6211 WORKER'S COMPENSATION	32,961	32,827	16,786	32,048	30,859	-1,189
6214 401(k) MATCH GRF	4,755	4,869	2,526	5,002	5,192	190
6219 STAFF TRAINING	595	807	447	1,000	1,000	0
6222 EMPLOYEE UNIFORMS & LAUNDRY	10,918	11,345	6,147	12,000	12,000	0
6227 VISION CARE	220	220	110	220	220	0
6229 DENTAL INSURANCE	1,530	1,539	819	1,637	1,719	82
6230 PERSONAL SAFETY EQUIPMENT	495	816	1,283	3,360	2,000	-1,360
TOTAL OTHER EMPLOYEE EXPE	574,857	673,339	350,061	683,033	718,154	35,121
6302 PROFESSIONAL SERVICES	56,960	76,394	53,621	107,000	107,000	0
6402 ADMINISTRATIVE SUPPLIES	0	87	301	0	0	0
6420 SUPPLIES	146,071	154,421	85,116	150,000	150,000	0
TOTAL OPERATING EXPENSES	203,031	230,902	139,038	257,000	257,000	0
6702 TELEPHONE	800	1,440	700	1,440	3,360	1,920
TOTAL UTILITIES	800	1,440	700	1,440	3,360	1,920
6903 EQUIPMENT REPAIR/MAINTENANCE	27,335	26,820	16,303	25,000	30,000	5,000
6905 BUILDING REPAIR/MAINTENANCE	38,610	36,863	36,711	50,000	60,000	10,000
TOTAL REPAIRS AND MAINTEN	65,945	63,683	53,014	75,000	90,000	15,000
TOTAL EXPENSES	1,690,360	1,875,934	999,929	1,923,797	2,000,261	76,464
DIFFERENCE	-1,690,360	-1,875,934	-999,929	-1,923,797	-2,000,261	76,464

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. Request based on actual use.

\$2,000 is requested. (\$1,360 decrease)

Account #6302 – Professional Services

The Board approved a janitorial contract for the cleaning of the Tice Creek Locker Rooms and for contract cleaning services for the three pool facilities on a weekly basis.

\$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.

\$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; however, all 14 custodians make regular use of cell phones in the course of their duties. This increase allows cell phone stipends for all custodians.

\$ 3,360 is requested (\$1,920 increase)

Account #6903 - Equipment Repair/Maintenance

These funds help keep equipment and facilities in good repair and includes funding for repair and maintenance of audio/visual equipment as well as equipment used at each clubhouse; equipment used for heavy cleaning of carpet and hardwood flooring; ensuring that machinery, tools, and other A/V equipment's operate efficiently and safely.

\$ 30,000 is requested (\$5,000 increase)

Account #6905 - Building Repair/Maintenance

These funds are used for stripping and waxing of hardwood floors, carpet cleaning, chair cleaning, contract for window cleaning, and repair or replacement of minor fixtures and furniture. Increase is for more frequent deep cleaning of high traffic areas such as the MOD, Donner Room (Event Center), and Creekside (Hallways and Fairway Room).

\$ 60,000 is requested (\$10,000 increase)

**COMMUNICATIONS
ROSSMOOR NEWS AND WEBSITE**

Communications/Rossmoor News Functions:

- 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.
- Publishes three advertorial special sections and oversees publication of a new Rossmoor resource guide, which replaces the Newcomers' binder.
- Develops and updates Rossmoor's four websites: Rossmoor.com, RossmoorNews.com and MyRossmoor.com, as well as a new internal staff website in conjunction with Human Resources
- 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 and in 2025 will help implement a marketing plan for Rossmoor.
- Sells bus and digital advertising.

Headcount:

	2024 Budget	2024 Actual	2025 Budget
Sr. Manager	1.00	1.00	1.00
Managing Editor	1.00	1.00	1.00
Editor/Staff Writer (1)	1.86	1.86	1.86
Production Specialist	3.00	3.00	3.00
Advertising Sales Rep	2.00	2.00	2.00
Photographer (2)	0.80	0.80	0.80
Web Content Manager	1.00	1.00	1.00
Circulation Supervisor (3)	0.50	0.50	0.50
Admin. Assistant (4)	0.80	0.80	0.80
Total	11.96	11.96	11.96

(1) one at 32 hours per week, one at 37 hours per week

(2) 32 hours per week

(3) 20 hours per week

(4) 32 hours per week

500 ROSSMOOR NEWS
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
	NEWSPAPER INCOME						
5702	NEWSPAPER DIGITAL ADVERTISING	26,900	53,800	42,500	50,000	50,000	0
5703	NEWSPAPER SUBSCRIPTION OTHER	2,460	2,365	1,975	1,500	2,000	-500
5704	NEWSPAPER ADVERTISING	804,899	815,564	433,324	790,000	835,000	-45,000
5705	CLASSIFIED ADVERTISING	82,734	110,990	52,788	80,000	90,000	-10,000
5706	BUS ADVERTISING	58,921	61,745	22,415	40,000	48,000	-8,000
	TOTAL NEWSPAPER INCOME	975,915	1,044,464	553,002	961,500	1,025,000	-63,500
	TOTAL REVENUE	<u>975,915</u>	<u>1,044,464</u>	<u>553,002</u>	<u>961,500</u>	<u>1,025,000</u>	<u>-63,500</u>
	EXPENSES						
6104	OVERTIME WAGES	4,246	3,568	1,161	2,000	2,000	0
6107	TEMPORARY HELP	0	15,806	0	0	0	0
6110	SALARIES AND WAGES	947,480	1,079,991	587,118	1,164,176	1,201,253	37,077
	TOTAL SALARY AND WAGES	951,726	1,099,365	588,279	1,166,176	1,203,253	37,077
6201	SOCIAL SECURITY TAX	70,111	77,989	43,325	87,266	91,899	4,633
6202	FEDERAL UNEMPLOYMENT INSURANCE	1,048	2,431	709	630	1,575	945
6203	STATE UNEMPLOYMENT INSURANCE	2,971	3,417	2,109	2,730	2,730	0
6204	HEALTH INSURANCE-NON UNION	106,279	106,119	84,262	145,679	207,013	61,334
6205	LIFE INSURANCE - NON UNION	5,533	4,304	3,462	6,186	7,821	1,635
6206	LONG TERM DISABILITY INSURANCE	3,171	3,438	2,225	3,651	4,408	757
6210	RETIREMENT-UNION	0	84	0	0	0	0
6211	WORKER'S COMPENSATION	14,008	15,744	10,465	13,556	12,978	-578
6213	TRAVEL AND MEAL ALLOWANCE	3,150	3,146	1,833	4,000	4,000	0
6214	401(k) MATCH GRF	28,564	33,170	26,412	35,168	48,257	13,089
6225	SUBSCRIPTIONS AND BOOKS	19,216	12,962	5,412	24,506	24,000	-506
6227	VISION CARE	1,140	872	729	1,075	1,442	367
6229	DENTAL INSURANCE	6,771	6,129	5,509	8,163	11,462	3,299
	TOTAL OTHER EMPLOYEE EXPE	261,962	269,805	186,450	332,610	417,585	84,975
6302	PROFESSIONAL SERVICES	22,690	20,129	10,199	40,000	40,000	0
6310	POSTAGE AND DELIVERY	4,774	4,758	1,912	5,000	4,500	-500
6312	BUSINESS PROMOTION	0	0	0	0	25,000	25,000
6401	COST OF MATERIAL USED/SOLD	2,395	1,984	835	3,400	3,400	0
6402	ADMINISTRATIVE SUPPLIES	15,973	15,606	10,446	14,000	16,000	2,000
	TOTAL OPERATING EXPENSES	45,832	42,476	23,393	62,400	88,900	26,500
6702	TELEPHONE	589	0	0	0	0	0
	TOTAL UTILITIES	589	0	0	0	0	0
6801	NEWSPAPER PRINTING	227,916	226,486	111,969	265,710	265,710	0
	TOTAL CONTRACTUAL SERVICE	227,916	226,486	111,969	265,710	265,710	0
7003	BANK CHARGES-ALL TYPES	20,444	23,203	12,749	22,200	28,000	5,800
7005	UNCOLLECTIBLE ACCOUNTS	0	0	0	500	500	0
	TOTAL FINANCIAL EXPENSES	20,444	23,203	12,749	22,700	28,500	5,800

500 ROSSMOOR NEWS
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
TOTAL EXPENSES	1,508,469	1,661,336	922,838	1,849,596	2,003,948	154,352
DIFFERENCE	<u>-532,555</u>	<u>-616,872</u>	<u>-369,837</u>	<u>-888,096</u>	<u>-978,948</u>	<u>90,852</u>

COMMUNICATIONS ROSSMOOR NEWS AND WEB 2022

Income:

Account #5702 – News Digital Advertising

The Real Estate and Home page digital ads and the digital ads we introduced on about 10 other web pages have done well in meeting our revenue goal. We had hoped to start digital ads on the breaking news page of Rossmoor.com and RossmoorNews.com but shifted our focus to the Rossmoor guide magazine instead (see News Advertising). We expect to hold steady with this revenue in 2025. **2025 budget: \$50,000. (Same as 2024)**

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 has helped to increase this revenue back to our 2023 level. **2025 budget: \$2,000. (Increase of \$500 from 2024)**

Account #5704 - News Advertising

This reflects the revenue from display advertising, including the three special sections and new Rossmoor guide magazine, which was added for 2024. Inserts also increased in 2024. These, along with continued focus on color ad sales, accounts for the projected increase in revenue. We will publish 51 instead of 52 papers in 2025, which will be a small revenue loss. **2025 budget: \$835,000 (Increase of \$45,000 from 2024)**

Account #5705 - Classified Advertising

The decline of print papers in the Bay Area and keeping our prices just below our competitors allowed us to grow our legal ad sales again in 2024. Online submissions for legals and classifieds also helped increase sales. **2025 budget: \$90,000 (Increase of \$10,000 from 2024)**

Account #5706 – Bus Advertising

Better staffing with the buses has allowed us to once again sell out the ad positions on the buses. That is reflected in the increased revenue for this category. One bus was retired and two others have been sidelined because of accidents so revenue won't be as high as 2022 and 2023. **2025 budget: \$48,000 (Increase of \$8,000 from 2024)**

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. Our overtime costs were elevated in 2024 because of a news carrier shortage in January, so we anticipate no need to increase this for next year. **2025 budget: \$2,000 (Same as 2024).**

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. **2025 budget: \$4,000 (Same as 2024).**

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. Most of the subscriptions renew in the fourth quarter. We also need to invest in an additional cloud storage subscription for MyRossmoor.com in 2025 but we can absorb this cost. We moved from subscription to flat software purchases in one area for a nominal savings. **2025 budget: \$24,000 (Decrease \$506 from 2024).**

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. We were able to negotiate down the \$25,000 maintenance fee needed for MyRossmoor.com in 2024 by making no changes to the site, but as we plan to keep the current portal for another year, we can no longer delay some of the maintenance updates. **2025 budget: \$40,000 (Same as 2024).**

Account #6310 - Postage and Delivery

Budget covers 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 helped us realize some savings, so we can lower the amount needed in 2025. **2025 budget: \$4,500 (Decrease of \$500 from 2024).**

Account #6312 – Business Promotion

This is newly added to the Department 500 budget and transfers \$5,000 from the Department 100 budget as we are expanding our focus on marketing for Rossmoor.

The \$5,000 for business promotion in past budgets has covered advertising, mostly in the San Francisco Chronicle and on SFGate.com. The GRF Marketing Task Force has just begun its work so we do not yet have a marketing plan. Typically, planned communities with no new home sales budget 1% to 1.5% of their revenue for marketing, which would be around \$28,000 at 1% (in 2024) for GRF. We used this as a benchmark for budgeting. **2025 budget: \$25,000 (Increase of \$20,000 from 2024).**

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.

2025 budget: \$3,400 (Same as 2024).

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. We decreased the budget in 2024 because of a change in printers, but the cost of rain bags and rubber bands went up significantly and we have some aging office furniture that needs to be replaced, so we are returning the budget to the 2023 level. **2025 budget: \$16,000 (Increase of \$2,000 from 2024).**

Account #6801 - Newspaper Printing

Our average page count was lower in 2024, which helped cover a color-plate surcharge imposed by our printer. Rates for the printer remained flat in 2024, which is not typical, so we are building in a 5% increase. We have added in printing costs for the new Rossmoor guide magazine, but we will be printing one less newspaper in 2025. So we anticipate costs balancing out for next year. **2025 budget: \$265,710 (Same as 2024)**

Account #7003 - Bank charges

These are credit card fees. The increase represents more credit card activity as advertising sales have increased and we are projecting even higher revenue in 2025. **2025 budget: \$28,000 (Increase of \$8,000 from 2024)**

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. We emphasize pre-payment of all ads to keep this number low. **2025 budget: \$500 (Same as 2024).**

**COMMUNICATIONS
ROSSMOOR TELEVISION**

Responsibilities:

Produces programming for Rossmoor Television, which broadcasts on Comcast and offers Live Streaming and Video-On-Demand on RossmoorTV.com. This includes recording and editing Rossmoor meetings including all GRF Board meetings, events, entertainment and lectures; editing shows submitted by residents and organizations; taking photos around the community; producing the Post-It bulletin board; and producing a bingo program, exercise shows, lecture and interview shows.

Headcount:

	2024 Budget	2024 Actual	2025 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	<u>3.40</u>	<u>3.40</u>	<u>3.40</u>

(1) 36 hours per week

(2) 20 hours per week

502 ROSSMOOR TV
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
	OTHER INCOME						
5802	MISCELLANEOUS INCOME	9	0	0	0	0	0
	TOTAL OTHER INCOME	9	0	0	0	0	0
	TOTAL REVENUE	<u>9</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	EXPENSES						
6104	OVERTIME WAGES	0	209	143	0	0	0
6110	SALARIES AND WAGES	232,347	255,174	132,086	261,771	272,883	11,112
	TOTAL SALARY AND WAGES	232,347	255,383	132,229	261,771	272,883	11,112
6201	SOCIAL SECURITY TAX	17,549	19,102	9,942	20,024	20,874	850
6202	FEDERAL UNEMPLOYMENT INSURANCE	248	782	185	252	630	378
6203	STATE UNEMPLOYMENT INSURANCE	701	1,093	556	1,092	1,092	0
6204	HEALTH INSURANCE-NON UNION	8,747	11,701	8,502	10,807	21,808	11,001
6205	LIFE INSURANCE - NON UNION	1,397	778	568	1,457	1,572	115
6206	LONG TERM DISABILITY INSURANCE	825	837	450	861	907	46
6211	WORKER'S COMPENSATION	1,359	7,372	4,706	1,754	1,611	-143
6213	TRAVEL AND MEAL ALLOWANCE	112	289	0	600	600	0
6214	401(k) MATCH GRF	4,724	5,199	5,306	5,342	10,859	5,517
6225	SUBSCRIPTIONS AND BOOKS	0	1,914	1,401	3,250	4,150	900
6227	VISION CARE	228	228	114	228	228	0
6229	DENTAL INSURANCE	2,050	1,721	1,097	2,194	2,304	110
	TOTAL OTHER EMPLOYEE EXPE	37,941	51,015	32,827	47,861	66,635	18,774
6302	PROFESSIONAL SERVICES	3,050	5,177	3,200	4,550	9,900	5,350
6402	ADMINISTRATIVE SUPPLIES	17,010	15,850	5,955	18,000	18,000	0
	TOTAL OPERATING EXPENSES	20,060	21,026	9,155	22,550	27,900	5,350
6702	TELEPHONE	480	480	200	480	480	0
	TOTAL UTILITIES	480	480	200	480	480	0
	TOTAL EXPENSES	290,828	327,905	174,411	332,662	367,898	35,236
	DIFFERENCE	<u>-290,819</u>	<u>-327,905</u>	<u>-174,411</u>	<u>-332,662</u>	<u>-367,898</u>	<u>35,236</u>

**COMMUNICATIONS
ROSSMOOR TELEVISION
2025**

The following are the budget details by account:

Account 6213 - Travel and Meal Allowance

Mileage for staff to travel to and from “shoot” sites. **2025 budget: \$600 (same as 2024).**

Account 6225 – Subscriptions and Books

Annual subscription for the following services: Splashtop; Motion Array; Adobe Creative Cloud and Google for cloud storage. The increase reflects the upgrade from partial to full Adobe Creative Cloud account and the new higher Adobe Creative Cloud price. **2025 budget: \$4,150 (Increase of \$900 from 2024)**

Account 6302 - Professional Services

This budget is for the service contract on the broadcast equipment and unexpected equipment repairs. Included this year is the Cablecast Reflect service for Live Streaming and VOD (\$2,400), Cablecast Software Assurance Plan (\$800). Added for next year are the Annual Hardware Assurance plan for all the Broadcast servers (\$3,740) and an Extended Warranty Plan (Protek Prime Coverage Plan for TriCaster 2 Elite) for the Studio Switching equipment (\$1,595). The Annual Hardware Assurance plan was included for the first 3 years in the initial purchase price and is available for a fee in the fourth and fifth years. This plan and the Extended Warranty plan for the main Studio Switcher would help avoid possible costly repairs and prevent us from going off the air for an extended period of time. Increase due to the Hardware Assurance and Extended Warranty plans. **2025 budget: \$9,900 (Increase of \$5,350 from 2024)**

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. **2025 budget: \$18,000 (Same as 2024)**

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. **2025 budget: \$480 (same as 2024).**

800 GENERAL SERVICES
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
	OCCUPANCY INCOME						
5001	CABLE TV & INTERNET COUPON	4,769,832	4,586,412	2,293,206	4,586,412	4,762,658	-176,246
5101	OPERATION FEE COUPON	17,238,915	21,826,318	11,113,137	22,226,613	23,621,628	-1,395,015
	TOTAL OCCUPANCY INCOME	22,008,748	26,412,730	13,406,343	26,813,025	28,384,286	-1,571,261
	COMMUNITY FACILITIES INCOME						
5419	RV SPACE LEASE	40,025	40,425	34,917	62,500	62,500	0
	TOTAL COMMUNITY FACILIT	40,025	40,425	34,917	62,500	62,500	0
	FINANCIAL INCOME						
5502	INTEREST	9,691	58,167	48,470	40,000	75,000	-35,000
	TOTAL FINANCIAL INCOME	9,691	58,167	48,470	40,000	75,000	-35,000
	OTHER INCOME						
5801	FACILITIES USAGE FEE	66,750	108,970	79,170	77,000	160,000	-83,000
5802	MISCELLANEOUS INCOME	10,332	-351,706	13,701	18,000	22,000	-4,000
5803	CREEKSIDE REVENUE	163,373	170,465	88,956	177,911	185,730	-7,819
5821	GAIN/LOSS OF FIXED ASSETS	0	0	700	0	0	0
	TOTAL OTHER INCOME	240,455	-72,272	182,526	272,911	367,730	-94,819
	TOTAL REVENUE	22,298,919	26,439,049	13,672,256	27,188,436	28,889,516	-1,701,080
	EXPENSES						
6110	SALARIES AND WAGES	479	0	0	100,000	125,000	25,000
	TOTAL SALARY AND WAGES	479	0	0	100,000	125,000	25,000
6201	SOCIAL SECURITY TAX	0	0	0	7,650	9,563	1,913
6202	FEDERAL UNEMPLOYMENT INSURANCE	0	0	0	42	105	63
6203	STATE UNEMPLOYMENT INSURANCE	-434	-58	0	182	182	0
6207	RETIREMENT-NON UNION	-12,709	1,722,797	0	45,000	0	-45,000
6211	WORKER'S COMPENSATION	-31,490	-14,074	0	0	0	0
6224	DUES AND MEMBERSHIPS	1,147	726	0	0	0	0
	TOTAL OTHER EMPLOYEE EXPE	-43,486	1,709,391	0	52,874	9,850	-43,024
6302	PROFESSIONAL SERVICES	42,739	153,051	73,761	335,700	140,000	-195,700
6303	LEGAL SERVICES	127,835	181,814	59,730	125,000	125,000	0
6310	POSTAGE AND DELIVERY	11,151	11,636	12,992	15,000	15,000	0
6402	ADMINISTRATIVE SUPPLIES	32,241	34,110	18,586	32,000	34,000	2,000
6408	SAFETY/SECURITY SUPPLIES	3,000	1,465	723	2,500	2,500	0
6420	SUPPLIES	0	614	0	0	0	0
6460	PAINTING SUPPLIES	0	0	122	0	0	0
	TOTAL OPERATING EXPENSES	216,965	382,689	165,913	510,200	316,500	-193,700
6502	FEDERAL/STATE INCOME TAX	800	0	800	800	800	0
6503	PROPERTY TAX	993,007	1,022,531	522,116	1,031,392	1,065,120	33,728
6505	SALES AND USE TAX	1,342	1,355	145	1,000	1,000	0
6506	OTHER LICENSES AND FEES	6,247	4,662	7,409	6,300	6,500	200
	TOTAL TAXES	1,001,396	1,028,548	530,470	1,039,492	1,073,420	33,928

800 GENERAL SERVICES
OPERATING BUDGET
12/31/2024

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2022 ACTUAL	2023 ACTUAL	JAN-JUNE2024 ACTUAL	2024 BUDGET	2025 BUDGET	DIFFERENCE
6601	HAZARD INSURANCE	434,173	577,237	485,223	909,000	1,068,800	159,800
6602	AUTOMOBILE INSURANCE	-22,975	-10,069	0	0	0	0
6604	BUSINESS LIABILITY INSURANCE	292,211	461,032	190,637	365,100	394,200	29,100
6606	CYBER INSURANCE	12,343	5,478	3,125	5,915	6,300	385
6610	SPECIFIC FIDELITY INSURANCE	20,729	20,695	12,441	23,955	25,750	1,795
6612	EARTHQUAKE INSURANCE	302,168	391,658	126,396	285,000	286,400	1,400
6613	OFFICERS/DIRECTORS INSURANCE	103,864	234,665	53,170	91,500	105,500	14,000
6614	UMBRELLA LIABILITY	217,102	229,391	128,982	252,915	276,125	23,210
	TOTAL INSURANCE	1,359,615	1,910,087	999,973	1,933,385	2,163,075	229,690
6701	WATER	230,178	268,850	117,797	267,000	320,000	53,000
6702	TELEPHONE	146,944	101,619	36,355	140,500	120,000	-20,500
6703	WASTE DISPOSAL	153,135	152,275	79,492	165,700	170,000	4,300
6704	GAS AND ELECTRICITY	947,158	1,135,740	468,880	1,100,000	1,070,000	-30,000
6707	TV & INTERNET CABLE CONTRACT	4,602,559	4,584,487	2,296,788	4,586,412	4,762,658	176,246
	TOTAL UTILITIES	6,079,976	6,242,971	2,999,313	6,259,612	6,442,658	183,046
6901	EQUIPMENT RENTAL	0	5,290	0	0	0	0
6903	EQUIPMENT REPAIR/MAINTENANCE	29,004	70,511	21,499	39,000	39,000	0
6981	TRUST FACILITY MAINTENANCE	654,595	424,506	128,791	700,000	750,000	50,000
	TOTAL REPAIRS AND MAINTEN	683,599	500,307	150,290	739,000	789,000	50,000
7003	BANK CHARGES-ALL TYPES	3,950	6,878	3,539	5,700	6,700	1,000
	TOTAL FINANCIAL EXPENSES	3,950	6,878	3,539	5,700	6,700	1,000
	TOTAL EXPENSES	9,302,492	11,780,872	4,849,498	10,640,263	10,926,203	285,940
	DIFFERENCE	12,996,427	14,658,178	8,822,758	16,548,173	17,963,313	-1,415,140

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 2025 budget includes the 4% increase.

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 2025 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 the lease agreement addendum signed in 2023.

Salaries and Wages - Account 6110

This account includes the \$125,000 wage pool approved by the GRF Board at the June 2024 Board meeting. The pool to be used by the General Manager to appropriately adjust non-represented employee wages.

Professional Service - Account 6302

This account includes payroll processing fees and retirement plan fees. This account also has a \$100,000 placeholder for potential unknown professional services needed in 2025 for the NetSuite implementation.

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 2025.

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.

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 2025 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 expenses for all GRF facilities other than the golf course and bowling greens. July 1, 2024, 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, 2025.

Telephone - 6702

This account includes charges for various telephone, cellphone and internet usage. The budget for 2025 was computed using the average expense for the past 18 months of usage. New for 2025 this account includes annual cost for upgraded 10G internet.

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. For the 2025 budget a projected increase of 1.6% over the last 18 months.

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 details of 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. The 2025 budget is based upon a minimum of two pickups per week and accounts for a 9.9% increase to armored car services fee.