

ROSSMOOR WALNUT CREEK

2026 - DRAFT BUDGET



2026 RWC OPERATIONS BUDGET

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GENERAL MANAGERS

BUDGET MESSAGE

2026 OPERATING BUDGET

Maintaining Rossmoor as an Active Premier Adult Community:

Rossmoor is a thriving community with a growing 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 picturesque Tice Valley within the city limits of Walnut Creek. 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 aggressively taken on the threat of wildfire with the formation of a Firewise Advisory Committee and the completion of numerous fire hardening projects on both mutual property and RWC property. 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 RWC portion of the coupon are affordable compared to the market and for those that are active the value is even greater.

RWC Board Leadership:

The draft RWC Operating Budget, includes a **decrease** of \$3.30 per manor per month over 2025. This represents an 0.93% decrease. The Consumer Price Index for Urban Area (CPIU) for 2025 is 2.7% as of the July report. Despite increased costs for labor and goods and services the draft budget includes a year over year decrease. This is possible because of two key decisions by the RWC Board. First the Board approved reassigning the RWC facility maintenance account from the operating fund to the capital fund. This represents a savings of \$9.64/manor/month. Second the board decided not to purchase \$5.0 million in earthquake insurance at a savings of \$286,400. Revenue continues to be strong with golf play increasing year over year since the pandemic.

Rossmoor Walnut Creek is in a very strong financial position.

WHAT TO LOOK FORWARD TO IN 2026:

The long-awaited Pickleball complex will be under construction and completed by the end of the first quarter of 2026. The six-court covered complex will serve the community for many years to come. This project took a great deal of study, effort, and patience.

Speaking of patience and effort this draft budget is a product of the new ERP system. The growing and transition pains tested the patience and resolve of the RWC board, mutual boards and most of all the staff that have spent tireless hours and many dedicated weekends to get the systems implemented while making sure the financial resources of RWC and the mutuals were well administered. The future of the accounting, work-order, and member services departments looks very bright based on the new tools and resources the updated systems provide. If 2025 was the year of transition, 2026 will be the year of implementation and growth.

Thanks to the dedication of many Rossmoor residents with expertise in Marketing, the RWC board adopted a new mission and vision statement. They also adopted a new name, Rossmoor Walnut Creek (RWC). In 2026 a new rossmoor.com website will be launched focusing on marketing while resident focused services and information will be available on myrossmoor.com. The new look websites will launch in 2026.

BUDGET PROCESS:

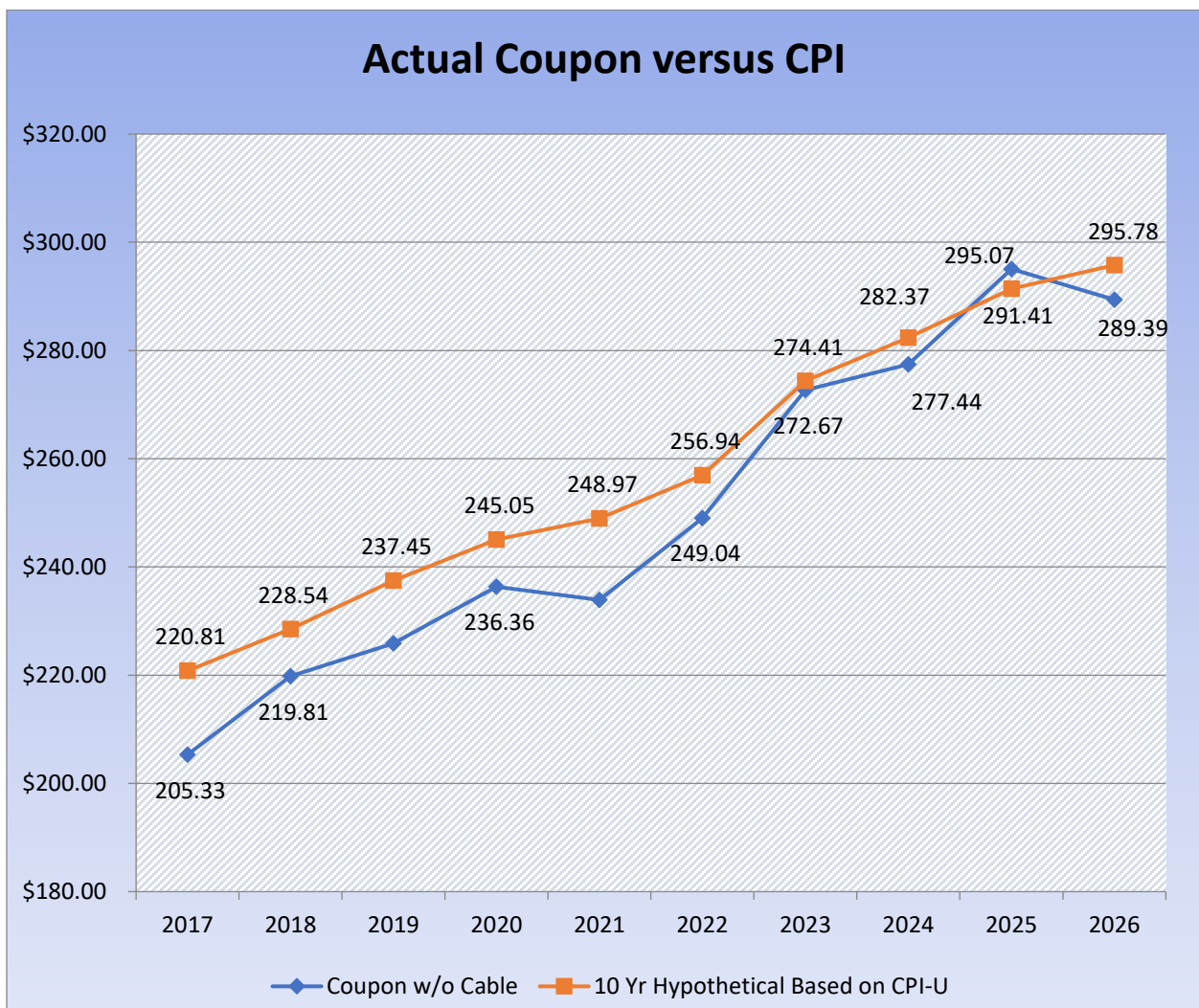
The enclosed draft budget was constructed based on the adopted budget principles. Each operating department prepared their draft budget based on the existing levels of service. Staff reviews the previous year and current year expenses, projects year end spending, and adjusts as appropriate. In 2025 there 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 RWC for the future which includes the full utilization 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 2026 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 and to meet the recommendations of the Marketing Task Force.

The RWC Board approved several fee increases during its August 2, 2025, meeting. These increases have been included in the draft budget for impacted departments.

During the budget hearings, the RWC 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 RWC Board meeting on September 25, 2025.

THE RWC BUDGET VERSUS THE CPI

The following chart illustrates how the actual RWC coupon excluding Cable TV has grown for the years 2017 through 2026 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 2025 and 2026 inflationary growth was assumed based on the CPI for the 12-month period ending June 2025. For the 10-year period, the CPI has averaged a 3.28% annual increase while the RWC portion of the coupon increased by an average 3.70% 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 2026 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, 2025 the operating cash balance was \$2,737,052. 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 2026, the RWC board approved the Trust Facilities/Property Maintenance cost of \$750,000 to be moved to the Trust account and be funded by the MTF's.

3. Insurance

Each year our broker, A. J. Gallagher provides a projection of insurance premiums. For 2026, increases of 0% for property, 20% umbrella, 15% for directors and officers, 20% automobile; 20% for general liability; 15% for worker's compensation; and 15% for crime.

4. Utilities

- a.) Energy costs were projected using current usage run rates which came in higher than budget in 2025.
- b.) Water projected to increase 15% due to higher level of usage in Golf Operations along with expected 8% rate increase starting in July.

5. Public Safety – Securitas

The 2026 draft budget includes a 2.5% increase in the contract with Securitas.

6. Property Taxes

The budget includes a 2% increase in property taxes on existing property with an additional increase \$30,000 to cover the new Pickle Ball facility.

7. Comcast

Comcast includes a 4% increase which reflects the maximum adjustment per the contract. Actual new rate increase is pending notification.

8. Personnel Costs

a) 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.

b) Wages/Salaries for non-represented employees include:

- 2% CPI increase
- A \$115,000 pool to be used by the CEO to appropriately adjust non-represented employee wages

9. Revenues

a) Total Golf revenue is increased by \$315,000. The majority of this is from increases in Golf Fees and Golf Cards of \$260,000 with other strong growth across the operations.

b) Other Revenue increases are attributed to the RWC Board approved increase to the Lessee Amenity Fee and Handyman.

SECTION 1

SUMMARIES

Included in this section are four summary documents:

1. **Coupon Computation:** This is a synopsis of the approved 2025 operations budget and coupon computation and the proposed 2026 operations budget and coupon. The proposed budget reflects implementation of the approved 2026 Budget Principles. The net result is a proposed 2026 coupon, not including the \$61.83 cable television component, of \$289.39, a \$5.68 reduction from the \$295.07 per month 2025 coupon amount.
2. **2025-2026 Operating Expense by Type of Service:** This schedule illustrates the year over year expense variance by type of service.
3. **2017–2026 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. **2026 Operating Budget Summary:** This schedule summarizes the 2026 proposed operating budget, revenue and expenses, by line item and major categories, displays the variance between the 2025 approved budget and the 2026 proposed budget, and illustrates 2024 and 2025 actual revenue and expenses as well as a forecast for 2025.

**Rossmoor Walnut Creek
Coupon Computation - DRAFT**

	2025 Budget		2026 Budget		Variance		Percentage Variance
	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)	
RWC Operations	285.71	22,888,832	289.39	23,183,678	3.68	294,846	1.29%
Trust Facility/Property Maintenance Coupon Before Operating Cash Applied	9.36 295.07	750,000 23,638,832	- 289.39	- 23,183,678	(9.36) (5.68)	(750,000) (455,154)	-100.00% -1.93%
Refund of Prior Years Surplus	-	-	-	-	-	-	
Coupon Before Cable Television	295.07	23,638,832	289.39	23,183,678	(5.68)	(455,154)	-1.93%
Cable Television	59.45	4,762,658	61.83	4,953,164	2.38	190,506	4.00%
Total Coupon	354.52	28,401,490	351.22	28,136,842	-3.30	(264,648)	-0.93%

(1) Totals are subject to a minor rounding adjustment

**ROSSMOOR WALNUT CREEK
YEAR 2025 BUDGET VS 2026 BUDGET - DRAFT
NET OPERATING EXPENSE BY TYPE OF SERVICE**

	2025 Budget		2026 Budget		Variance	
	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)
Executive	\$ 8.89	712,501	\$ 9.43	755,534	\$ 0.54	43,033
Human Resources	\$ 6.46	517,441	\$ 6.63	531,303	\$ 0.17	13,862
Public Safety/Securitas	\$ 30.64	2,454,776	\$ 31.38	2,514,177	\$ 0.74	59,401
Bus Transportation	\$ 14.46	1,158,112	\$ 14.28	1,144,362	\$ (0.18)	(13,750)
Counseling	\$ 6.04	483,998	\$ 6.14	492,186	\$ 0.10	8,188
Accounting	\$ 9.91	793,919	\$ 10.43	835,799	\$ 0.52	41,880
Information Technology	\$ 13.05	1,045,104	\$ 14.72	1,178,960	\$ 1.67	133,856
Handyman Service	\$ (1.84)	(147,789)	\$ (2.37)	(189,983)	\$ (0.53)	(42,194)
Recreation	\$ 16.83	1,348,458	\$ 18.93	1,516,914	\$ 2.10	168,456
Aquatics	\$ 12.24	980,495	\$ 12.32	987,005	\$ 0.08	6,510
Fitness Center	\$ 12.38	991,677	\$ 13.15	1,053,871	\$ 0.77	62,194
Golf Course	\$ 17.73	1,420,290	\$ 16.44	1,317,265	\$ (1.29)	(103,025)
Lawn Bowling	\$ 2.39	191,369	\$ 2.46	197,296	\$ 0.07	5,927
Pro Shop	\$ 1.54	123,280	\$ 1.43	114,259	\$ (0.11)	(9,021)
Facilities Maintenance	\$ 14.24	1,140,719	\$ 14.63	1,172,214	\$ 0.39	31,495
Vehicle Maintenance	\$ 4.45	356,617	\$ 4.84	387,475	\$ 0.39	30,858
Landscape Maintenance	\$ 13.05	1,045,143	\$ 13.41	1,074,595	\$ 0.36	29,452
Custodial Services	\$ 27.27	2,184,561	\$ 26.70	2,138,894	\$ (0.57)	(45,667)
Rossmoor News	\$ 12.22	978,948	\$ 12.15	973,021	\$ (0.07)	(5,927)
Rossmoor Channel	\$ 4.59	367,898	\$ 4.53	363,036	\$ (0.06)	(4,862)
Unallocated/General Services	\$ 59.18	4,741,315	\$ 57.74	4,625,495	\$ (1.44)	(115,820)
RWC Operations (1)	\$ 285.71	22,888,832	\$ 289.39	23,183,678	\$ 3.68	294,846

(1) Totals are subject to a minor rounding adjustment

Rossmoor Walnut Creek Historical Coupon Comparison By Function - DRAFT

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Executive	7.73	8.20	7.66	6.99	6.88	7.48	7.94	8.04	8.89	9.43
Human Resources	8.66	9.32	4.03	4.12	4.44	5.82	6.36	6.35	6.46	6.63
Public Safety/Securities	23.15	23.48	25.64	26.30	26.97	27.50	29.15	29.75	30.64	31.38
Bus Transportation	14.29	14.13	13.80	14.61	11.26	14.31	14.55	14.25	14.46	14.28
Counseling	4.68	5.01	4.89	5.40	5.48	5.77	5.89	6.13	6.04	6.14
Accounting	7.40	7.85	8.05	8.26	8.62	9.20	9.40	9.98	9.91	10.43
Information Technology	6.01	6.22	5.82	6.06	5.91	6.70	8.68	10.84	13.05	14.72
Handyman Service	(1.16)	(1.13)	(0.78)	(0.80)	(1.29)	(1.22)	(1.53)	(2.09)	(1.84)	(2.37)
Recreation	9.34	10.04	13.37	13.69	15.89	14.87	16.63	16.52	16.83	18.93
Aquatics	7.37	7.76	8.37	9.11	9.42	10.11	10.79	11.65	12.24	12.32
Fitness Center	9.66	10.42	11.13	10.90	10.09	9.77	10.88	10.02	12.38	13.15
Golf Course	14.24	15.41	15.57	17.33	17.44	17.53	17.40	17.07	17.73	16.44
Lawn Bowling	1.70	1.75	1.80	1.74	1.77	1.92	2.17	2.26	2.39	2.46
Pro Shop	0.30	0.30	0.32	0.72	1.32	1.27	0.66	1.11	1.54	1.43
Facilities Maintenance	10.59	11.04	11.14	11.31	10.34	11.73	12.11	13.43	14.24	14.63
Vehicle Maintenance	3.56	3.55	4.69	4.78	5.01	5.61	5.66	4.13	4.45	4.84
Landscape Maintenance	9.87	11.04	11.03	11.04	11.21	11.84	12.30	12.81	13.05	13.41
Custodial Services	17.98	18.64	19.63	20.02	20.74	21.18	22.07	24.01	27.27	26.70
Rossmoor News	3.19	4.21	5.60	7.25	7.98	7.93	8.82	11.09	12.22	12.15
Rossmoor Channel	3.23	3.46	3.49	3.76	3.85	3.69	4.03	4.15	4.59	4.53
Unallocated/General Services	42.88	43.45	45.31	45.53	50.85	53.99	66.60	62.12	59.18	57.74
RWC Operations (1)	204.66	214.14	220.55	228.13	234.17	247.02	270.56	273.62	285.71	289.36
Trust Maintenance Reserve	-	-	-	-	-	-	-	-	-	-
Trust Facility/Property Maintenance	4.54	5.67	5.32	8.23	7.60	8.74	8.74	8.74	9.36	0.00
Refund of Prior Year Surplus	(3.87)	-	-	-	(7.88)	(6.72)	(6.62)	(4.92)	-	-
Subtotal Before Cable TV	205.33	219.81	225.87	236.36	233.89	249.04	272.68	277.44	295.07	289.36
Cable TV	55.00	56.65	55.05	57.25	57.25	59.54	57.25	57.25	59.45	61.83
Total Coupon (1)	260.33	276.46	280.92	293.60	291.13	308.57	329.93	334.69	354.52	351.19

(1) Totals are subject to a minor rounding adjustment

Rossmoor Walnut Creek

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	<u>FY2024</u>	<u>YTD July</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>	<u>2026 to</u>	<u>2026 to</u>
	<u>Actual</u>	<u>FY2025</u>	<u>Forecast</u>	<u>Approved</u>	<u>Draft</u>	<u>2025</u>	<u>2025</u>
		<u>Actual</u>		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
						<u>Variance \$</u>	<u>Variance %</u>
Income							
Revenue							
45015 - Interest Income	84,092	35,009	51,009	75,000	60,000	-15,000	-20.0%
46000 - Miscellaneous Income	-47,000	30,302	57,499	43,000	56,000	13,000	30.2%
55001 - Cable Tv & Internet Coupon	4,586,412	2,778,217	4,762,658	4,762,658	4,953,164	190,506	4.0%
55101 - Operation Fee Coupon	22,226,273	13,789,211	23,638,725	23,638,832	23,183,678	-455,154	-1.9%
Total Revenue	26,849,777	16,632,740	28,509,891	28,519,490	28,252,842	-266,648	-0.9%
Recreation Revenue							
55141 - Rentals-Community	194,820	91,261	230,000	270,000	230,000	-40,000	-14.8%
55142 - Ticketed Events	190,567	106,948	180,000	180,000	180,000	0	0.0%
55143 - Non Ticketed Events/Programs	-83,364	0	0	0	0	0	0.0%
55149 - Excursion Collection	256,057	173,965	235,000	200,000	245,000	45,000	22.5%
Total Recreation Revenue	558,079	372,173	645,000	650,000	655,000	5,000	0.8%
Golf Revenue							
55404 - Guest Golf Fees	439,837	276,610	490,000	460,000	575,000	115,000	25.0%
55405 - Resident Golf Fees	441,064	317,038	500,000	475,000	500,000	25,000	5.3%
55406 - Golf Cards	542,885	277,065	590,000	520,000	640,000	120,000	23.1%
55410 - Tournament Fees	43,064	25,694	35,000	35,000	40,000	5,000	14.3%
55430 - Merchandise Sales	204,965	137,584	230,000	230,000	240,000	10,000	4.3%
55431 - Pro Shop Cart Rental	170,763	132,439	210,000	200,000	225,000	25,000	12.5%
55432 - Golf Club Repair	0	7,035	8,000	0	5,000	5,000	0.0%
55433 - Pro Shop Golf Lesson	59,128	40,837	65,000	65,000	75,000	10,000	15.4%
55434 - Pro Shop Driving Rng	83,727	57,096	95,000	95,000	95,000	0	0.0%
Total Golf Revenue	1,985,432	1,271,397	2,223,000	2,080,000	2,395,000	315,000	15.1%
Media Revenue							
55702 - Newspaper Digital Advertising	57,900	40,740	48,340	50,000	50,000	-0	-0.0%
55703 - Newspaper Subscription Other	3,770	1,370	1,970	2,000	1,950	-50	-2.5%
55704 - Newspaper Advertising	925,735	518,656	842,837	835,000	835,000	0	0.0%
55705 - Classified Advertising	107,418	65,936	105,091	90,000	97,500	7,500	8.3%
55706 - Bus Advertising	48,040	32,425	45,750	48,000	46,000	-2,000	-4.2%
Total Media Revenue	1,142,863	659,127	1,043,988	1,025,000	1,030,450	5,450	0.5%
Other Revenue							
55801 - Facilities Usage Fee	172,800	174,796	279,796	252,000	320,000	68,000	27.0%
55802 - Personal Training	272,979	162,891	285,600	325,000	325,000	0	0.0%
55803 - Creekside Revenue	177,911	108,342	185,730	185,730	193,940	8,210	4.4%
55806 - Business Income-Vehicle Maintenance	76,670	47,224	75,000	75,000	75,000	0	0.0%
55810 - Golf Tag/RFID Revenue	49,485	32,364	52,000	52,000	55,000	3,000	5.8%
55816 - Bus Grant	106,613	0	115,000	115,000	115,000	-0	-0.0%
55819 - RV Space Lease	64,250	62,250	62,500	62,500	62,500	0	0.0%
55820 - Handyman Income	530,946	324,280	537,405	511,500	552,000	40,500	7.9%
55821 - Gain/Loss Of Fixed Assets	700	0	0	0	0	0	0.0%
Total Other Revenue	1,452,353	912,146	1,593,030	1,578,730	1,698,440	119,710	7.6%
Total Income	31,988,505	19,847,583	34,014,910	33,853,220	34,031,732	178,512	0.5%
Cost of Goods Sold							
Cost Of Sales							
62247 - Cost Of Ticketed Events	148,167	52,121	135,000	138,000	135,000	-3,000	-2.2%
62248 - Cost Of Resident Excursions	186,826	143,158	165,000	131,250	165,000	33,750	25.7%
62249 - Routine Entertainment Special Events	0	70,826	130,000	90,000	130,000	40,000	44.4%
62250 - Cost Of Material Used/Sold	198,930	124,312	202,370	202,400	207,400	5,000	2.5%
62423 - Grant Expenses	431	0	0	0	0	0	0.0%
Total Cost Of Sales	534,354	390,417	632,370	561,650	637,400	75,750	13.5%
Total Cost of Goods Sold	534,354	390,417	632,370	561,650	637,400	75,750	13.5%
Gross Profit	31,454,151	19,457,166	33,382,540	33,291,570	33,394,332	102,762	0.3%
Expense							
Salaries & Wages							
70001 - Salaries & Wages Expense	9,761,810	6,058,364	10,588,418	10,872,130	11,051,757	179,627	1.7%
70015 - Temporary Help	155,481	134,749	137,081	5,000	5,000	0	0.0%
70050 - Overtime Wages	188,837	103,468	147,887	110,500	110,600	100	0.1%
Total Salaries & Wages	10,106,129	6,296,581	10,873,386	10,987,630	11,167,357	179,727	1.6%
Employment Taxes							
70101 - Social Security Tax	696,946	445,112	774,340	790,147	826,165	36,018	4.6%
70105 - Federal Unemployment Insurance	7,625	4,335	11,017	16,036	16,346	310	1.9%
70110 - State Unemployment Insurance	24,807	16,599	28,581	28,758	29,287	529	1.8%
Total Employment Taxes	729,378	466,046	813,938	834,941	871,798	36,857	4.4%
Employee Benefits							
70116 - Workers' Comp	244,899	151,428	246,755	228,785	192,665	-36,120	-15.8%
70120 - Medical Expense	1,059,401	637,429	1,101,765	1,114,407	1,190,016	75,609	6.8%
70125 - Dental Insurance Expense	57,374	32,492	57,956	61,113	61,977	864	1.4%
70130 - Vision Insurance Expense	8,025	4,486	7,903	8,201	7,438	-763	-9.3%

Rossmoor Walnut Creek

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	YTD July		FY2025 Forecast	FY2025	FY2026	2026 to	2026 to
	FY2024	FY2025		Approved	Draft	2025	2025
	Actual	Actual	Budget	Budget	Budget	Variance \$	Variance %
70140 - 401(K)	309,515	197,447	339,802	341,652	361,561	19,909	5.8%
70145 - Life Insurance - Non Union	47,931	31,673	52,847	50,819	55,315	4,496	8.8%
70150 - Long Term Disability Insurance	25,420	14,200	25,210	26,425	24,571	-1,854	-7.0%
70160 - Union Health & Welfare	705,861	435,144	765,936	793,900	854,352	60,452	7.6%
70165 - Union Pension	1,023,263	606,159	1,039,929	1,041,050	1,162,647	121,597	11.7%
70170 - Union Annuity	105,217	60,259	125,259	156,000	132,600	-23,400	-15.0%
70180 - Employee Benefits Expense	9,884	5,201	9,000	9,000	9,000	0	0.0%
Total Employee Benefits	3,596,790	2,175,917	3,772,362	3,831,352	4,052,142	220,790	5.8%
Employee Expenses							
70217 - Recruitment Fees	34,726	23,880	38,000	50,000	45,000	-5,000	-10.0%
70218 - Pre-Employment Screening	16,482	11,635	22,104	25,000	25,000	-0	-0.0%
70219 - Staff Training	17,733	13,546	27,740	32,500	31,350	-1,150	-3.5%
70220 - Staff Support	42,506	14,763	55,100	58,250	58,250	-0	-0.0%
70222 - Seminars/Certifications	0	325	325	0	0	0	0.0%
70223 - Dues And Memberships	50,481	17,111	47,082	46,870	48,790	1,920	4.1%
70224 - Subscriptions And Books	30,359	25,241	50,942	51,350	53,040	1,690	3.3%
70240 - Employee Uniforms & Laundry	61,659	37,211	67,742	65,150	66,800	1,650	2.5%
70245 - Travel & Meal Allowance	22,144	10,222	29,677	37,700	31,700	-6,000	-15.9%
Total Employee Expenses	276,090	153,935	338,712	366,820	359,930	-6,890	-1.9%
Facilities Maintenance							
72003 - Building Repair/Maintenance	74,937	47,357	85,000	85,000	85,000	0	0.0%
72007 - Pest Control	0	4,063	8,293	19,500	12,000	-7,500	-38.5%
72030 - Painting	5,275	1,415	5,000	5,000	5,000	0	0.0%
72067 - Supplies	284,906	187,464	278,598	203,200	193,600	-9,600	-4.7%
72073 - Plumbing	6,982	5,441	7,500	7,000	7,500	500	7.1%
72075 - Electrical Repair/Maintenance	3,359	-2,138	5,000	10,000	10,000	0	0.0%
72087 - Equipment Rental	13,846	11,231	14,125	15,000	15,500	500	3.3%
72088 - Equipment Repair/Maintenance	304,389	113,137	185,576	224,000	215,000	-9,000	-4.0%
72091 - Swimming Pool Repair/Maintenance	8,556	1,054	10,000	10,000	10,000	0	0.0%
72092 - Swimming Pool Supplies	83,001	51,361	82,000	65,000	82,000	17,000	26.2%
72094 - Elevator Expense	4,211	6,170	8,000	4,500	5,100	600	13.3%
72096 - Mechanical/Electrical Supplies	14,361	10,296	25,018	25,000	25,000	-0	-0.0%
72097 - Building Supplies	15,513	9,799	15,400	15,000	15,000	0	0.0%
72099 - Trust Facility Maintenance	742,686	62,183	802,000	750,000	0	-750,000	-100.0%
Total Facilities Maintenance	1,562,022	508,832	1,531,510	1,438,200	680,700	-757,500	-52.7%
Appliance/Mechanical Repair/Replacement							
72101 - Appliance Repair/Maintenance	5,951	0	2,500	5,000	4,000	-1,000	-20.0%
72170 - Appliance Supplies	1,276	2,088	3,500	2,000	3,000	1,000	50.0%
Total Appliance/Mechanical Repair/Replacement	7,227	2,088	6,000	7,000	7,000	0	0.0%
Safety & Security Expense							
72195 - Alarm Maintenance	0	10,214	22,270	0	22,000	22,000	0.0%
72210 - Emergency Preparedness	20,171	5,570	22,500	22,500	22,500	0	0.0%
72215 - Safety/Security Supplies	24,013	10,873	21,716	20,800	28,300	7,500	36.1%
72220 - Personal Safety Equipment	5,154	6,987	12,348	11,000	11,200	200	1.8%
Total Safety & Security Expense	49,337	33,644	78,834	54,300	84,000	29,700	54.7%
Landscape Maintenance							
73020 - Tree Removal/Maintenance	190,056	80,693	184,861	187,500	187,500	0	0.0%
73025 - Irrigation	0	148	148	0	0	0	0.0%
73040 - Landscape Materials	42,346	31,068	49,818	45,000	47,500	2,500	5.6%
73045 - Fertilizer Supplies	102,571	59,669	107,000	114,000	114,000	0	0.0%
73050 - Turf Maintenance Supplies	118,015	19,239	93,000	98,000	100,500	2,500	2.6%
73055 - Landscape Repair/Maintenance	128,282	65,731	116,981	123,000	123,000	0	0.0%
73060 - Repair Tees, Greens & Fairways	179,179	3,075	105,000	184,500	164,500	-20,000	-10.8%
Total Landscape Maintenance	760,449	259,623	656,808	752,000	737,000	-15,000	-2.0%
Golf Expense							
73505 - Range Supplies	6,579	6,074	10,009	10,000	10,000	0	0.0%
73510 - Golf Cart Lease	37,816	28,082	45,500	45,000	45,500	500	1.1%
Total Golf Expense	44,394	34,156	55,509	55,000	55,500	500	0.9%
IT Expense							
73605 - Computer Program Maintenance	346,032	261,438	563,540	563,540	589,625	26,085	4.6%
73610 - Supplies-Computer Equipment	42,113	26,925	45,675	45,000	50,000	5,000	11.1%
Total IT Expense	388,145	288,363	609,215	608,540	639,625	31,085	5.1%
Professional Services							
74015 - Newspaper Printing	235,165	141,307	258,419	265,710	271,960	6,250	2.4%
74020 - Legal Services	199,227	108,283	169,064	140,000	155,000	15,000	10.7%
74022 - Public Safety Contract	2,177,302	1,307,552	2,245,126	2,236,176	2,291,830	55,654	2.5%
74025 - Audit & Tax Preparation	0	14,715	128,908	114,193	130,000	15,807	13.8%
74029 - Other Professional Services	537,714	196,377	368,778	389,707	362,400	-27,307	-7.0%
Total Professional Services	3,149,408	1,768,234	3,170,295	3,145,786	3,211,190	65,404	2.1%

Rossmoor Walnut Creek

G000 - RWC Consolidated

	<u>FY2024</u>	<u>YTD July</u>		<u>FY2025</u>	<u>FY2025</u>	<u>2026 to</u>	<u>2026 to</u>
	<u>Actual</u>	<u>FY2025</u>	<u>FY2025</u>	<u>Approved</u>	<u>Draft</u>	<u>2025</u>	<u>2025</u>
		<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
						<u>Variance \$</u>	<u>Variance %</u>
Administrative Expense							
74031 - Other Licenses And Fees	64,933	15,943	43,000	64,000	46,500	-17,500	-27.3%
74035 - Postage And Delivery	25,789	10,898	19,682	20,700	20,700	0	0.0%
74040 - Copy/Printing Services	9,186	18,763	23,006	30,550	30,250	-300	-1.0%
74045 - Administrative Supplies	170,994	81,545	152,330	149,950	150,750	800	0.5%
74060 - Supplies Small Tools/Equipment	34,213	9,353	64,767	146,752	104,000	-42,752	-29.1%
74061 - Business Promotion	18,364	12,215	36,585	43,520	44,540	1,020	2.3%
74064 - Miscellaneous Expense	1,962	73	73	1,000	0	-1,000	-100.0%
Total Administrative Expense	325,440	148,790	339,443	456,472	396,740	-59,732	-13.1%
Vehicle Expense							
74066 - Vehicle Licenses	0	12,937	21,266	21,266	21,266	-0	-0.0%
74070 - Vehicle Maintenance	149,679	115,485	200,000	199,000	205,000	6,000	3.0%
74075 - Automotive Supplies	84,799	54,935	110,000	115,000	120,000	5,000	4.3%
74080 - Vehicle Fuel	134,515	69,379	131,000	149,500	136,000	-13,500	-9.0%
74085 - Vehicle Insurance	84,890	71,995	139,363	93,530	106,230	12,700	13.6%
74088 - Recoveries-Inter Department	-141,856	-71,129	-139,000	-139,000	-139,000	0	-0.0%
Total Vehicle Expense	312,027	253,602	462,629	439,296	449,496	10,200	2.3%
Financial Expenses							
74095 - Bank Charges-All Types	129,585	79,323	137,380	126,800	147,800	21,000	16.6%
74100 - Bad Debt Expense	0	0	1,278	500	500	0	0.0%
Total Financial Expenses	129,585	79,323	138,658	127,300	148,300	21,000	16.5%
Insurance Expense							
75015 - Insurance-Property	971,857	505,002	950,335	1,068,800	1,068,800	0	0.0%
75020 - Insurance-General Liability	385,944	326,926	491,176	394,200	473,030	78,830	20.0%
75025 - Insurance-Umbrella Liability	257,964	188,527	303,579	276,125	331,350	55,225	20.0%
75030 - Insurance-Cyber	6,251	4,678	7,303	6,300	7,245	945	15.0%
75035 - Insurance-Directors & Officers	106,340	68,830	112,789	105,500	121,325	15,825	15.0%
75040 - Insurance-Crime	24,881	14,958	25,687	25,750	30,000	4,250	16.5%
75045 - Insurance-Earthquake	252,791	147,461	266,795	286,400	0	-286,400	-100.0%
Total Insurance Expense	2,006,028	1,256,383	2,157,664	2,163,075	2,031,750	-131,325	-6.1%
Utilities Expense							
76001 - Waste Disposal	174,581	106,971	180,126	178,500	185,000	6,500	3.6%
76005 - Gas And Electricity	1,300,865	807,026	1,281,454	1,169,500	1,275,100	105,600	9.0%
76010 - Water	659,985	440,164	747,497	706,000	812,000	106,000	15.0%
76015 - Telephone	114,802	70,632	116,791	140,280	153,640	13,360	9.5%
76020 - Solid Waste Disposal	0	3,537	3,537	0	0	0	0.0%
76030 - TV & Internet Cable Contract	4,592,610	2,773,125	4,757,565	4,762,658	4,953,164	190,506	4.0%
Total Utilities Expense	6,842,842	4,201,454	7,086,970	6,956,938	7,378,904	421,966	6.1%
Taxes							
76505 - Sales And Use Tax	266	2,006	2,423	1,000	2,000	1,000	100.0%
79505 - Property Taxes	1,043,458	526,511	1,063,552	1,065,120	1,120,000	54,880	5.2%
80000 - Federal Tax Expense	1,647	0	333	800	800	0	0.0%
80005 - State Tax Expense	0	66	66	0	100	100	0.0%
Total Taxes	1,045,370	528,583	1,066,374	1,066,920	1,122,900	55,980	5.2%
Total Expense	31,330,664	18,455,553	33,158,307	33,291,570	33,394,332	102,762	0.3%
Net Income	123,486	1,001,613	224,232	-0	-0	-0	

SECTION 2

NEW PROGRAMS AND PROGRAM AUGMENTATION

Principle 4 requires any proposed new program or program augmentation be specifically considered by the RWC Board. For 2026 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 are to be approved and included in the 2026 budget.

<u>Description</u>	<u>Cost</u>
1) Additional 0.40 FTE – Golf Shop	\$21,177
2) Additional 1.00 FTE – Digital Marketing Content Creator	\$101,000
3) Internal Audit	\$100,000



August 18, 2025

To: Jeff Matheson, GM

From: Mark Heptig, Director of Golf

Subject: Increasing manpower in the golf shop by .40 to create a full-time position.

Recommendation:

The increase in business at the golf shop has been great for income and success of the business. However, covering all the tasks that must be done daily has made it difficult to get everything done. If we have anyone out sick or on vacation it hampers our ability to provide the level of service, the customers expect. The Director of Golf suggests that we take our one part-time position and make it a full-time position so that we can address our needs and be able to complete all the daily tasks to make the golf operation successful.

Financial Impact:

We foresee additional income next year due to the increase in fees in many categories. Although there are also some operating budget increases that will occur, we feel there will still be money to offset most any additional employee cost for 2026. The projected increase for this proposal is \$21,177.



September 9, 2025

To: Jeff Matheson, GM

From: Ann Peterson, Director of Communications

Subject: Proposed addition of Digital Marketing Content Creator position

Recommendation:

As part of its final report to the Board, the RWC Marketing Task Force recommended the addition of a Marketing Content Creator position in the Communications Department (Rossmoor News, digital team). The task force identified social media as an underutilized marketing platform in Rossmoor and expressed interest in maximizing its potential with a low-effort approach to contain costs.

Digital is one of the fastest-growing areas in Rossmoor but has the smallest commitment of staff resources. The web content manager is the only full-time employee who exclusively focuses on the websites and digital assets. Additional staff in the Communications and Information Technology departments have a select responsibility with the front-facing websites or digital tools, but these are concentrated efforts that are often secondary assignments.

Rossmoor Walnut Creek also is one of the only independent active-adult communities in California without a social media presence, especially on Facebook and Instagram. That presents a competitive disadvantage with communities such as Laguna Woods Village, The Terraces, The Pines and Altis Beaumont. An analysis by two UC Berkeley fellows on the task force showed that top-performing senior communities heavily use new media, such as Instagram and TikTok with engaging short-form videos, for their mass marketing.

A Digital Marketing Content Creator would specialize in creating and distributing engaging content to promote Rossmoor Walnut Creek to prospective buyers and their adult children. This position would create written, visual and video content across different platforms, especially social media. The position also would provide insight and assistance with management of the social platform envisioned for MyRossmoor.com, which will enable residents and clubs to interact more digitally.

A low-effort, cost-effective approach would focus on Facebook and Instagram with multiple posts a week; YouTube with short-form videos a few times a month; and the Rossmoor.com and MyRossmoor.com websites with regular blog posts.

Advantages/Benefits:

The Marketing Task Force identified RWC's lack of involvement in real estate transactions as one of its biggest disadvantages. RWC relies on real estate agents to provide tours in Rossmoor. Because adding tours as a service level would not be feasible for staffing or cost, the task force recommended utilizing strong video content (including facility tours), storytelling and blog posts, especially on social media platforms.

Social media allows RWC to market to all of its targeted audiences, including as a recruiting tool for hiring staff. An internal social media platform could help provide a digital platform for departments, Mutuals and clubs, especially smaller ones that lack the financial means and technical experience to run their own websites.

The position will assist the Web Content Manager to provide more digital continuity and support in that manager's absence. The addition of a staff resource also will enable us to train existing staff to assume more digital secondary assignments.

Financial Impact:

Based on a review by HR Manager Arnold Sevillano of similar jobs, job duties and salary data through ERI, the pay range for this hourly role would be between \$32.36 and \$43.15. The estimated cost for salary and benefits for 2026 would be \$101,000.

While there is no budgeted revenue offset in 2026 for this position, staff and the Board will begin exploring potential marketing revenue opportunities in 2026 that could pay for this position in subsequent years. Staff will be vetting the possibility of a new \$100 guest pass fee for prospective buyers to visit and try Rossmoor amenities for a day. The launch of the redesigned Rossmoor.com website also is expected to generate additional leads for possible home purchases, and the Board has signaled interest in discussing revenue opportunities with these.



September 3, 2025

To: Jeff Matheson, GM
From: Todd Arterburn, CFO
Subject: Internal Control Audit

Background:

In 2022 the Audit Committee and the RWC Board showed interest in having an Internal Audit conducted by an outside audit firm. The scope and cost of the internal control audit was approved by the RWC Board in 2022. Upon recommendation from staff, and the Audit Committee it was determined the Internal Audit should be pushed until the Jenark system was replaced and the ERP system was fully in place.

Financial Impact:

In 2022 the scope of work for the engagement with CBIZ providing the services was \$41,075 for RWC and an additional \$45,000 for a total of \$86,075.

Staff estimates the current fees in 2026 to perform the same statement of work would total closer to \$100,000.

Recommendation:

Staff recommends the Internal Audit continue to be deferred until 2027 when all aspects of the ERP system replacements are completed. This should allow staff to establish procedures and controls relevant to all of the new systems.

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 2026 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 RWC Board during their meeting August 28, 2025 and have been included in the 2026 operating budget.

- Public Safety – RFID Tags & Golf Cart Permits
- Golf Course – Guest & Resident Rates
- Fitness & Aquatics – Small Group Training & Guest Pass
- Handyman Services
- Contractor Yard
- Newspaper – Subscriptions, Color Ads, Inserts
- Facility Usage Fee

A group of four business professionals (three men and one woman) are gathered around a table in a meeting room, looking at documents. The image is overlaid with a semi-transparent teal filter. The text is centered over the image.

2026 RWC FEES

By Department

August 28, 2025

Public Safety – Tom Cashion

- ✓ 2025 Rate Increases
 - RFID Tag – \$25
 - RFID Renewal – \$15
 - Golf Cart Permit – \$15

- ✓ 2026 Proposed Rate Increases
 - RWC/RPM Contractors and Realtors RFID –**
Currently \$25 for new going to \$35 and \$15 renewal annually

New ID Card (Caretaker – Non-owner, Currently \$15) going to \$25

Public Safety – Tom Cashion

✓ 2025 New Proposed Fees

Replacement ID Card
(Resident/Non-resident) – \$25
(Free for worn out or stolen ID
Cards

✓ Construction Contractor RFID (Non-RWC) –
\$200 annually

Additional Contractor RFID (Per Vehicle) – \$50
annually

Replacement RFID (for
Residents Second vehicle,
and all others) currently \$0 -
\$25

Digital Copy of Securitas Report – \$20

Hard Copy of Securitas Report – \$25

Digital Copy of Video – \$25

Hard Copy (CD or Thumb Drive) – \$50

Public Safety – Tom Cashion



2025 New Proposed

Fees

Joint department
proposal, Rossmoor
News and Public Safety

Prospective Buyer Day
Pass – \$100 per day

Golf

GOLF COURSE RATE COMPARISON

- Comparisons shown are for **GUEST RATES ONLY**.
- Fees below do not include a cart fee.
- All comparable rates were checked as of July 10, 2025.

GUEST RATES	Rossmoor		Boundary Oak	Franklin Canyon	Rancho Solano	Metro Rossmoor	Callippe	Lone Tree	Diablo Creek
	Current Fee	Rossmoor Proposed Fee							
Weekday 18 Hole Rate	48	50	43	37	46	46	55	46	39
Weekday 18 Twilight Rate	36	38	29	26	30	31	33	32	27
Weekend 18 Hole Rate	58	60	56	58	63	71	75	56	52
Weekend 18 Twilight Rate	43	45	36	37	37	45	43	39	32
Weekday 9 Hole Rate	24	25	30	32	x	31	x	31	27
Rental Cart	16	16	18	16	18	18	20	16	16

Golf

RESIDENT FEES		CURRENT FEE	PROPOSED FEE
ANNUAL			
18-Hole Card		\$2,240	\$2,400
9-Hole (Creekside)		\$1,120	\$1,200
DAILY			
18 Hole Dollar Ranch		\$30	NO CHANGE
9 Hole Creekside		\$15	NO CHANGE
Twilight Dollar		\$22	NO CHANGE
Twilight Creekside		\$12	NO CHANGE
Super Late Dollar		\$12	NO CHANGE
QUARTERLY			
Jan – Mar 18 Hole		\$490	\$500
Apr – Jun 18 Hole		\$740	\$800
Jul – Sept 18 Hole		\$740	\$800
Oct – Dec 18 Hole		\$490	\$500
Jan – Mar 9 Hole		\$225	\$250
Apr – Jun 9 Hole		\$375	\$400
Jul – Sept 9 Hole		\$375	\$400
Oct – Dec 18 Hole		\$225	\$250

GUEST FEES		CURRENT FEE	PROPOSED FEE
ANNUAL			
Resident Sponsored Guest		\$1,900	\$2,000
WEEKDAY			
18 Hole Dollar Ranch		\$48	\$50
9 Hole Creekside		\$24	\$25
Twilight Dollar		\$36	\$38
Twilight Creekside		\$18	\$20
Super Late Dollar		\$18	\$20
WEEKEND HOLIDAY			
18 Hole Dollar Ranch		\$58	\$60
9 Hole Creekside		\$29	\$30
Twilight Dollar		\$43	\$45
Twilight Creekside		\$22	\$24
Super Late Dollar		\$22	\$24
RENTALS			
Golf Carts – 18 Holes		\$16	NO CHANGE
Golf Carts – 9 Holes		\$8	NO CHANGE

Fitness + Aquatics

- New fee increases were implemented in 2024 for Fitness
- No increases proposed except for
 - **Small Group Training 10-Pack Discount**
 - **Guest Pass** (Increase was approved in 2024 but not implemented.)

SERVICE	CURRENT FEE	PROPOSED FEE
Personal Training (1 Resident)		
30-Minute Session	\$40	NO CHANGE
30-Minute Session (10-Pack)	\$35	NO CHANGE
60-Minute Session	\$70	NO CHANGE
60-Minute Session (10-Pack)	\$60	NO CHANGE
Personal Training – Semi Private (2 Residents)		
30-Minute Session	\$26	NO CHANGE
60-Minute Session	\$45	NO CHANGE

SERVICE	CURRENT FEE	PROPOSED FEE
Small Group Training (3 or More Residents – Predefined Program)		
50-Minute Class	\$15	NO CHANGE
50-Minute Class (10-Pack)	\$10	\$13
Pilates Reformer Classes		
55-Minute Class	\$22	NO CHANGE
55-Minute Class (10-Pack)	\$20	NO CHANGE
Guest Pass	\$10	\$15
Private Swim Lesson		
30-Minute Session	\$40	NO CHANGE

Recreation | Reservations

FLAT RATE RENTAL FEES <i>(For Resident Private Reservation Only)</i>		Flat Rate	Max Occupancy <i>(Dining/Assembly)</i>
Small Meeting Rooms Up to 4 HRS			
Creekside: Bunker		\$60	14/24
Creekside: Mulligan		\$60	14/24
Dollar: Garden Room		\$60	24/24
Dollar: Card Room 1 or 2		\$30	20/20
Dollar: Card Room 3		\$20	12/12
Gateway: Multi-Purpose Room 1 or 2		\$60	24/24
Gateway: Multi-Purpose Room 3		\$60	48/48
Medium Meeting Room Up to 4 HRS			
Hillside: Vista Room		\$85	48/65
Mid-Size Meeting Room Up to 4 HRS			
Creekside: Fairway		\$175	64/80
Creekside: Club Room		\$175	88/100
Event Center: Donner Room		\$175	80/100
Peacock Theatre/Meeting Hall Up to 4 Hours		\$150	155

- New fee increases were implemented in 2024 for Room Reservations.
- In 2025, No Fee-No Service Rooms and Community Rooms were added. There were no increases to fees.
- **No increases** are proposed for 2026.

Recreation | Reservations

HOURLY + BLOCK RENTAL FEES	Hourly or Block	Max Occupancy
<i>(For Resident Private Reservation Only)</i>		
Large Hall with Kitchen Included		
Gateway: Fireside + Kitchen		200/250
Hillside: Diablo + Kitchen		136/165
<i>Minimum 2 Hours</i>	\$230	
<i>6 Hour Block</i>	\$590	
<i>12 Hour Block</i>	\$1,180	
<i>Additional Hour</i>	\$115	
Event Center		
Tahoe Room (Ballroom) + Kitchen		350/500
<i>Minimum 2 Hours</i>	\$270	
<i>6 Hour Block</i>	\$700	
<i>12 Hour Block</i>	\$1,350	
<i>Additional Hour</i>	\$135	

Recreation | Reservations

HOURLY + BLOCK RENTAL FEES	Hourly or Block	Max Occupancy
<i>(For Resident Private Reservation Only)</i>		
Dollar Patio + Dining Space		48/66
<i>Minimum 2 Hours</i>	\$110	
<i>6 Hour Block</i>	\$300	
<i>12 Hour Block</i>	\$550	
<i>Additional Hour</i>	\$55	
Peacock Plaza		140
<i>Minimum 2 Hours</i>	\$110	
<i>6 Hour Block</i>	\$300	
<i>12 Hour Block</i>	\$550	
<i>Additional Hour</i>	\$55	

Recreation | Reservations

PICNIC SITE FEES		Flat Rate
<i>(Private + Club Use)</i>		
Dollar: Picnic Site #1		\$25
Dollar: Picnic Site #2		\$25
Dollar: Picnic Site #3		\$25
Dollar: Picnic Site #4		\$25
Hillside: Shady Glen Park #1		\$25
Hillside: Shady Glen Park #2		\$25
Hillside: Shady Glen Park #3		\$25
Hillside: Shady Glen Park #4		\$25
Hillside: Shady Glen Park #5		\$25
Hillside: Sportsmen's Park		\$25

Recreation | Reservations

COMMUNITY ROOMS (Private + Club Use)

Community Rooms are shared spaces where multiple small groups and/or individual users may use the space concurrently. These rooms may be closed/blocked out from time to time when adjacent spaces are reserved for a paid reservation.

The following conditions apply:

- ◆ No reservable times
- ◆ No reservable part of the room
- ◆ No guarantee of space for recurring activity
- ◆ No set up by custodial staff
- ◆ No cleaning in between uses
- ◆ No rearranging of furnishings
- ◆ No AV
- ◆ All food waste must be removed by Resident

Community Rooms

Event Center: Echo Room

Gateway: Redwood Room

Gateway: Fireside Lobby

Recreation | Reservations

NO FEE-NO SERVICE ROOMS (Private + Club Use)

Only the rooms designated as **No Fee-No Service** can be requested as No Fee-No Service. All of the following conditions apply:

- ◆ No set up by custodial staff
- ◆ No moving of furnishings from one room to another
- ◆ No AV is requested
- ◆ No cleaning in between uses
- ◆ Club is responsible for restoring room to standard set up after use (room diagrams will be installed in each room)
- ◆ All food waste must be removed by Club
- ◆ Recurring bookings may only be made by Clubs

No Fee-No Service Rooms:

Creekside: Bunker

Creekside: Mulligan

Dollar: Card Room 1

Dollar: Card Room 2

Dollar: Card Room 3

Dollar: Chess Room

Dollar: Eisenhower Room

Dollar: Garden Room

Gateway: MPR 1 – Includes 1 Mic

Gateway: MPR 2 – Includes 1 Mic

Gateway: MPR 3

Gateway: Oak Room – Includes 1 Mic (*Card/Table Games Only*)

Hillside: Las Trampas (*Performing Arts Clubs Only*)

Hillside: Pine Room

Recreation | Reservations

ADDITIONAL FEES (Private Resident + Club Use)

	FLAT RATE
Service Fee (Based on Attendance)	
1-50 People	\$25
51-100 People	\$50
101-200 People	\$95
200 or More People	\$175
Portable Sound	\$50
Change Fee	\$50
AV Equipment (Projector, Mics, Laptop Hookups, etc.)	\$40
Deposit (Refundable Cleaning/Damage)	\$500

- Required for all Private Resident Reservations for use of Donner, Tahoe, Event Center Kitchen, Dollar Main + Patio, Fireside Room, Fireside Kitchen, Diablo Room, Diablo Kitchen, Peacock Plaza
- Clubs are not charged this fee in advance of their reservation, but fee may be applied after use.

	HOURLY RATE
Tech Operator Standby	\$40/Hour
Riser Set Up	\$40/Hour
Sound Panels Set Up	\$40/Hour
Additional Custodial Time	\$40/Hour

- This fee will be waived for Clubs only when a Service Fee is paid for the use of a room and when Club requires a plug-in to a pre-set sound and projection system using Club's own audio device or laptop.
- Club is responsible for providing their own adapter and/or HDMI cable.
- This waiver does not apply to the Event Center.

Recreation | Excursions

- The Excursions Handling Fee increased by \$1 in 2025.
- **No increase** is proposed for 2026.

EXCURSIONS FEE

Excursion Handling Fee	\$8
------------------------	-----

Facilities| RV Lot

- Fees were increased in 2024.
- **No increases** are proposed for 2026.

RV LOT FEES

Annual Covered Parking	\$1,000
Annual Uncovered Parking	\$500

Handyman and Contractor Yard 2026 Proposed Fees

Handyman

Rental Space in Contractor Yard

RPM is proposing an increase for the Handyman service.

Currently Handyman service provides up to 4 visits max 2 hours per month. Totals 96 hours of projects per year.

Current fee is \$275 per year.

Proposed 2026 fee is \$300 per year.

Proposing 5% increase for Rental Space in Contractor Yard

	2024	2025	2026 Proposal
5 Star Painting	\$9410	\$11760 + 5% = \$12348	
AMAC Construction	\$3600	\$4500 + 5% = \$4725	
Freeman's HVAC & Electrical	\$825	\$1100 + 5% = \$1155	
Terra Landscape	\$4800	\$6000 + 5% = \$6300	
Waraner Bros. Tre Service	\$4800	\$6000 + 5% = \$6300	
Perfect Painting	\$2400	\$3000 + 5% = \$3150	
Toupin Construction	\$2400	\$3000 + 5% = \$3150	
Kent Painting and Finishing	\$2400	\$3000 + 5% = \$3150	
Davis	\$4800	\$6000 + 5% = \$6300	
Spectrum Painting and Faux	\$2800	\$3500 + 5% = \$3675	
Oak Park	\$1500	\$1875 + 5% = \$1969	
Total	\$39,735	\$49,735 + 5% = \$52,222	

Member Records Fees Increase in 2025 10% Propose to Keep Fees Flat for 2026

Rossmoor Walnut Creek Rossmoor Property Management Processing Fees

Escrow Processing:		Non-Escrow Processing Continued:	
Cooperative	\$825	Co-Occupant Registration	\$165
Condominium or Planned Unit Development	\$550	Lease/Sublease Processing	\$220
Golden Rain Foundation Only (non-MOD managed)	\$220	Lease/Sublease Extension	\$55
Cancellation (if work has been performed, otherwise no cost)	\$110	GRF Facilities Usage Fee (per lessee per month)	\$77
Mutual Governing Documents and Required Disclosures Package	\$220	Resale Certificate Re-draw (vesting change in resale)	\$85
Non-Escrow Processing:		Lost Membership Certificate Replacement	\$55
Mutual Membership Transfer (non-resale) Coop/Cond	\$330/165	Name Change Membership Certificate Re-draw	\$55
12 Months Approved Mutual Minutes	\$110	Condo Questionnaire	\$55
Refinance Processing	\$165	Hard-copy Production (per 15 min., plus materials)	\$15
Project Certification – Lender	\$110	Project Certification – FHA/VA	\$165
Project Certification – FHA/VA	\$165	Resale Inspection	\$440
Resale Inspection	\$440	Co-Occupant Registration	\$165

2026 Budgeted Rev Approx. \$580K Dependent on Unit Sales

These Fees Offset RPM Operating Costs

Alterations & Resales Fees Increased in 2025 10% Propose to Keep Fees Flat 2026

Alterations and Resales Fees

Air conditioner/Heat pump	\$165	Garage loft conversion	\$495
Acoustic ceiling removal	\$110	Garage Door	\$110
Awnings/Basswood shades	\$55	Insulation	\$85
Bathroom addition	\$495	Kitchen remodel-cabinets & countertops	\$330
Bathroom remodel tub to shower	\$385	Kitchen remodel - appliance, cabinets, lights	\$385
Cabinets, storage in carport	\$15	Recessed lighting	\$85
Carport enclosure	\$440	Microwave – hardwired	\$165
Countertops	\$110	Patio extension –walkway	\$165
Car Charging Station	\$165	Screen door (phantom or regular)	\$55
Ceiling fans	\$110	Skylight	\$165
Deck or patio enclosure- Non-standard	\$550	Solar tubes	\$165
Dishwasher	\$110	Solar panels	\$330
Door-Front	\$85	Total Remodel	\$880
Electric Chairlift	\$165	Trellis	\$385
Electric outlet-duplex	\$55	Washer/dryer installation	\$385
Flooring	\$110	Window replacement	\$195
Fireplace	\$220		
Gas line for fireplace	\$110		

RESALE FEES

Resale inspection \$440
 Missed appt/Final inspection \$165
 Rush fee \$220
 Alteration Rush fee \$220

REFUNDS FOR CANCELLATIONS

Resales \$50 hold back prior to initial inspection
 No refund after initial resale inspections occur
 Alterations Applications
 \$50 hold back for permits
 less than \$100.00

2026 Projected Rev = \$533.5K

These Fees Offset RPM Operating Costs

Communications | Subscriptions – Ann Peterson

- *All resident subscriptions are included in the coupon. These subscriptions are for prospective and former residents or business owners outside the gates.*
- *Subscriptions are mailed first class. 2025 increase reflects change in postage rate.*
- *Second-class subscriptions eliminated in August 2023 due to rising costs.*

Subscription	2024 rates	2025 rates	2026 rates	% of increase
51 weeks	\$145	\$185	\$198	7%
25 weeks	\$80	\$100	\$107	7%
12 weeks	\$50	\$60	\$64	7%
4 weeks	na	\$30	\$30	0%

Communications | Classifieds & Obits – Ann Peterson

- *Classifieds and obituaries are the ads most often purchased by residents, so we align the rates with the low-end of the industry average in the Bay Area.*
- *Residents receive a discounted rate for classifieds. Residents and non-residents receive discounted 4-week rate.*

Ad	2025 rates	2026 rates	% of increase
Classified: resident 1 week	\$10	\$10	0%
Classified: resident 4 week	\$35	\$35	0%
Classified: non-resident 1 week	\$15	\$15	0%
Classified: non-resident 4 week	\$50	\$50	0%
Obituaries per column inch	\$11	\$11.50 *	5%

* Change effective June 2025

Communications | Legal Ads – Ann Peterson

- *Legal ads must run in print newspapers in the county where they are filed.*
- *We set our rates 10% below the industry average for Contra Costa County so we can corner the market. Legal rates are evaluated quarterly. Last changed in Q4 of 2024.*
- *Rates differ because of the size of the ad and number of times they publish.*

Most Popular Legal Ads	2025 rates	2026 rates	% of increase
Fictitious Business Name	\$55	\$55	0%
Change of Name	\$100	\$100	0%
Order to Show Cause	\$100	\$100	0%
Petition to Admin Estate	\$250	\$250	0%
Trustee Sale	varies *	varies *	

* based on inch count

Communications | Display Ads – Ann Peterson

- Rates increased by 50 cents per inch in June 2025*. They are based on industry/market value and printing press increases.
- When possible, we try to give our advertisers six-months advance notice. Mid-year increase necessary because of color plate and paper surcharges due to tariffs.

2025 rates	
Full color	\$325
Spot color	\$125

2025*/2026 rates	
Full color	\$350
Spot color	\$150

AD SIZE	YEARLY FREQUENCY RATE Cost per column inch			
	OPEN RATE	13 TIMES	26 TIMES	52 TIMES
2"-19"	\$14.50	\$11.00	\$10.00	\$8.50
20"-39"	\$14.00	\$10.50	\$9.50	\$8.00
40"-70"	\$13.50	\$10.00	\$9.00	\$7.50
FULL PAGE 80"	\$13.00	\$9.50	\$8.50	\$6.50

AD SIZE	YEARLY FREQUENCY RATE Cost per column inch			
	OPEN RATE	13 TIMES	26 TIMES	52 TIMES
2"-19"	\$15.00	\$11.50	\$10.50	\$9.00
20"-39"	\$14.50	\$11.00	\$10.00	\$8.50
40"-70"	\$14.00	\$10.50	\$9.50	\$8.00
FULL PAGE 80"	\$13.50	\$10.00	\$9.00	\$7.00

increases from 3.5% to 7.7%

Communications | Digital Ads – Ann Peterson

- *Digital ads have flat rates and vary from three-month commitment to one-year commitment (for the high demand real estate ads).*
- *Rates are based on industry/market averages, placement on page and size of ad. Rates will be re-evaluated after Rossmoor.com redesign.*

Digital Ads	2025 rates	2026 rates	% of increase
Featured real estate (1 year)	\$1,500	\$1,500	0%
Regular real estate (1 year)	\$1,200	\$1,200	0%
Waterford page (3 months)	\$500	\$500	0%
Alterations page (3 months)	\$300	\$300	0%
All other pages (3 months)	\$400	\$400	0%

* based on inch count

Communications | Other Ads – Ann Peterson

- *Inserts range from \$450 to \$850. Rates last raised in January 2025. Costs held down by automating inserts through printing press.*
- *Bus ads range from \$1,800 to \$3,000 a year per ad. No proposed increase because of continued fluctuations with drivers and re-evaluation of transportation options.*
- *All Around Rossmoor ads:*

All Around Rossmoor	2024 rates	2025 rates *	2026 rates **	% of increase
Glossy full page	\$1,250	\$1,350	TBD	8%
Matte full page	\$1,000	\$1,100	TBD	10%
Half page	\$750	\$850	TBD	13%
Quarter page	\$500	\$600	TBD	20%

* 2025 rate increase for printing and upgrade in paper

** 2026 rates will depend on printing costs

Communications | Local media rates – Ann Peterson

Rossmoor News compared to local weekly newspapers and ad circular for display ads

	Rossmoor News	Lamorinda Weekly	Walnut Creek Journal	Your Town Monthly
¼-page ad cost	\$304.50	\$617	\$336	\$350
Cost with color	\$654.50	\$617	Na	\$350
Circulation	7,000	24,000	2,600	34,000

Communications | Top News advertisers – Ann Peterson

Year-over-year most advertisers are spending more on ads in Rossmoor.

Advertiser and Sales Type	2021	2022	2023	2024	2025 *	Total
Advertiser 1	\$33,180	\$35,210	\$35,965	\$36,765	\$20,230	\$161,350
Advertiser 2	\$16,120	\$16,440	\$17,610	\$17,440	\$9,040	\$76,650
Advertiser 3	\$19,045	\$23,130	\$37,680	\$39,220	\$20,682	\$139,757
Advertiser 4	\$2,140		\$2,055	\$46,705	\$24,930	\$75,830
Advertiser 5	\$11,880	\$11,658	\$11,895	\$12,668	\$7,143	\$55,244
Advertiser 6	\$6,014	\$9,122	\$15,595	\$17,770	\$7,960	\$56,460
Advertiser 7	\$10,220	\$13,923	\$21,910	\$21,586	\$12,588	\$80,227
Advertiser 8	\$35,770	\$35,980	\$34,070	\$36,625	\$19,635	\$162,080
Advertiser 9	\$48,775	\$52,803	\$56,794	\$61,595	\$34,250	\$254,217
Advertiser 10	\$8,960	\$15,600	\$15,600	\$15,600	\$8,220	\$63,980
Total:	\$192,104 17%	\$213,866 19%	\$249,174 22%	\$305,974 27%	\$164,678 15%	\$1,125,794

* 2025 revenue through June

Communications | News revenue – Ann Peterson

Rossmoor News compared to local weekly newspapers and ad circular for display ads

	Total Revenue	% increase / decrease
2020	\$867,255	--
2021	\$865,277	-0.23%
2022	\$975,915	12.8%
2023	\$1,044,464	7.02%
2024	\$1,142,363	9.37%

5-Year Increase
= 31.72%

Facility Usage Fee

Current Fee:

\$112 / lessee / month

Calculated as:

MTF ÷ Average Years of Ownership ÷ 12

Revenue directed to **Operating Fund**

Recommendation:

Keep revenue in the **Operating Fund**

Update formula to reflect impact of use on **amenities, programs, and services**

Proposed Formula:

(Monthly RWC Coupon – Comcast) ÷ 2 = FUF

Projected 2026 FUF: \$145 / lessee / month

THANK YOU!

Any Questions?



SECTION 5
OPERATING CASH

Rossmoor Walnut Creek 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 2026, 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 6

DEPARTMENTAL DETAIL

This section of the budget includes proposed revenue and expenditure detail for RWC'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 2024 actual, 2025 budget and actual through July 31, forecasted 2025 revenue and expenditures and proposed 2026 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 RWC Board for overall administration of RWC staff in all aspects of RWC programs and services:

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

Responsibilities - Executive Services Manager

- Secretary to the RWC Board of Directors, Assistant Secretary of the RWC, and Board Parliamentarian.
- Provides administrative support to the RWC Board of Directors, RWC committees, and the General Manager/CEO.
- Maintenance of all RWC contracts and Board of Directors, RWC committee, and General Manager/CEO records.
- Management and supervision of Administrative Assistant, Mail Room Clerk, PTOC Mail Clerk(s).

Headcount:

	2025 Budget	2025 Actual	2026 Budget
General Manager/CEO	1.00	1.00	1.00
Executive Services Manager	1.00	1.00	1.00
Admin Assistant	1.00	1.00	1.00
Mail Room Clerk	1.00	1.00	1.00
Total	4.00	4.00	4.00

Rossmoor Walnut Creek

G100 - Executive Services

Expense	FY2024	YTD July	FY2025	FY2025	FY2026	2026 to	2026 to
	Actual	FY2025		Forecast	Approved	Draft	2025
		Actual		Budget	Budget	Budget	Budget
						Variance \$	Variance %
Salaries & Wages							
70001 - Salaries & Wages Expense	484,556	298,202	509,150	506,274	518,707	12,433	2.5%
70050 - Overtime Wages	39	59	80	400	400	-0	-0.0%
Total Salaries & Wages	484,595	298,261	509,230	506,674	519,107	12,433	2.5%
Employment Taxes							
70101 - Social Security Tax	28,632	20,926	33,671	30,589	31,650	1,061	3.5%
70105 - Federal Unemployment Insurance	205	111	286	420	420	0	0.0%
70110 - State Unemployment Insurance	690	425	729	728	728	0	0.0%
Total Employment Taxes	29,527	21,462	34,686	31,737	32,798	1,061	3.3%
Employee Benefits							
70116 - Workers' Comp	3,213	2,023	3,265	2,981	2,337	-644	-21.6%
70120 - Medical Expense	68,558	47,809	77,143	70,401	99,455	29,054	41.3%
70125 - Dental Insurance Expense	4,839	2,666	4,810	5,146	5,574	428	8.3%
70130 - Vision Insurance Expense	659	359	638	668	653	-15	-2.2%
70140 - 401(K)	23,967	14,341	24,889	25,315	25,935	620	2.4%
70145 - Life Insurance - Non Union	3,355	1,976	3,379	3,367	3,330	-37	-1.1%
70150 - Long Term Disability Insurance	1,442	717	1,318	1,442	1,245	-197	-13.7%
Total Employee Benefits	106,032	69,891	115,441	109,320	138,529	29,209	26.7%
Employee Expenses							
70219 - Staff Training	1,119	2,060	2,060	1,000	4,650	3,650	365.0%
70223 - Dues And Memberships	155	0	820	820	1,190	370	45.1%
70224 - Subscriptions And Books	3,120	382	3,000	3,000	3,240	240	8.0%
70240 - Employee Uniforms & Laundry	331	258	450	450	500	50	11.1%
70245 - Travel & Meal Allowance	5,146	2,142	5,000	11,000	6,000	-5,000	-45.5%
Total Employee Expenses	9,871	4,842	11,330	16,270	15,580	-690	-4.2%
Administrative Expense							
74040 - Copy/Printing Services	7,821	16,631	18,000	25,500	25,500	0	0.0%
74045 - Administrative Supplies	4,887	3,277	4,000	4,000	4,000	0	0.0%
74061 - Business Promotion	18,364	11,058	18,520	18,520	19,540	1,020	5.5%
Total Administrative Expense	31,072	30,966	40,520	48,020	49,040	1,020	2.1%
Utilities Expense							
76015 - Telephone	480	280	480	480	480	0	0.0%
Total Utilities Expense	480	280	480	480	480	0	0.0%
Total Expense	661,576	425,702	711,687	712,501	755,534	43,033	6.0%
Net Income	-661,576	-425,702	-711,687	-712,501	-755,534	-43,033	6.0%

EXECUTIVE SERVICES/CHIEF EXECUTIVE OFFICE

Account #7000 – Overtime Wages

We are budgeting \$400 in 2026 for overtime wages, which is the same amount we budgeted for in 2025. Overtime is sometimes necessary to complete time sensitive projects in a timely manner.

Account #70219 – Staff Training

We are budgeting \$4,650 in 2026 for registration fees to attend professional association events for the CEO/General Manager (\$2,100 for RIMS Insurance Conference Registration) and Executive Services Staff (\$450 CACM continuing Education Units for Jeff Matheson) (\$2,100 for CACM course work for Deborah Rose).

Account #70223 - 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 2026, and \$370 for the Sr. Manager's CACM membership dues, for a total of \$1,190.

Account #70224 – Subscriptions and Books

We are budgeting \$3,240 in 2026 for a Simbli Meeting Module subscription (\$3,000) for software to create Board agenda packets and meeting minutes and \$240 for Open AI ChatGPT subscription.

Account #70240 – Employee Uniforms

The mail clerk is required to wear Rossmoor logo shirts during the workday, so the Foundation must provide them. We are budgeting \$500 in 2026 for employee uniforms, which is a \$50 increase over 2025.

Account #70245 – Travel and Meal Allowance

We are budgeting \$6,000 in 2026 for travel/accommodations/per diem for the CEO/General Manager to attend professional association events.

Account #74040 – Copy/Printing Services (Election Inspection and Election Related Materials)

Election inspection services will be required for three director election districts in 2026. We are budgeting 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, (\$1,850) and the insertion labor (\$2,200) costs which include all election districts.

Also, a single cost of \$7,000 for a print and mailing service to adhere to the RWC Bylaws and mail a single Annual Meeting of Members notification letter to all Rossmoor member households.

In 2025, there was balloting in one of the districts. Of the three candidates, two ran unopposed.

Budget requested for 2026 is \$25,500.

Account #74045 - 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 for 2026 for administrative supplies.

Account #74061 - Business Promotion

The primary costs for business promotion are for general Rossmoor Walnut Creek 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 (\$2,800), CEO/General Manager business lunch meetings (\$900), and the Rossmoor logo new resident event pens and lapel pins (\$820).

Budget requested for 2026 is \$19,540

Account #76000 – 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 2026.

HUMAN RESOURCES

Human Resource Responsibilities:

The Human Resources (HR) Department plays a critical role in supporting both the leadership and administrative functions of the organization. HR ensures compliance with all Federal, State, and Local employment laws and regulations while developing and administering policies, programs, and practices that directly impact employees and the workplace environment.

At RWC, HR's mission is to attract, develop, and retain a high-performing workforce while fostering a culture that reflects our Vision, Mission, and Values.

Human Resources encompasses several key practice areas essential to the success of the organization. These include:

Policy & Program Development: Designs and implements policies and programs that align with RWC's mission and operational goals, while providing guidance to management and employees;

Employee & Labor Relations: Supports employees and management in addressing workplace concerns, grievances, and employee relations matters. Administers labor negotiations, builds positive labor relationships, and oversees compliance with leave laws and provisions;

Talent Acquisition: Manages the full cycle of recruitment, selection, and onboarding to attract and retain qualified personnel;

Compensation Design & Planning: Develops and maintains equitable, competitive compensation structures that align with organizational needs and market standards;

Benefit Programs Development & Administration: Plans and manages employee benefits, including medical, dental, vision, life insurance, COBRA, Employee Assistance Programs (EAP), and coordination with disability and other supplemental benefits;

Performance Management & Measurement: activities Oversees performance evaluation processes, goal setting, and performance improvement initiatives. Provides tools and guidance to managers to measure and enhance employee performance;

Training & Development: Designs and delivers learning and development programs to strengthen the skills, knowledge, and leadership capabilities of staff at all levels;

Compliance & Risk Management: Ensures all HR policies, practices, and programs comply with employment laws and regulations. Implements measures to reduce legal risk and promote fair, consistent practices across the organization.

Through these functions, the HR Department upholds Rossmoor Walnut Creek's standards as outlined in the Employee Handbook and reinforces the organization's commitment to a positive, compliant, and supportive workplace culture.

Headcount: (represented as # of FTEs)

	2025 Budget	2025 Actual	2026 Budget
Director of 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 Coordinator ⁽¹⁾	0.50	0.50	0.50
Total	2.15	2.15	2.15

(1) 50% of salary allocated to RPM

(2) 35% of salary allocated to RPM

Rossmoor Walnut Creek

G105 - Human Resources

Expense	FY2024	YTD July	FY2025	FY2025	FY2026	2026 to	2026 to
	Actual	FY2025 Actual	Forecast	Approved Budget	Draft Budget	2025 Budget Variance \$	2025 Budget Variance %
Salaries & Wages							
70001 - Salaries & Wages Expense	237,603	133,423	228,921	229,194	216,364	-12,830	-5.6%
70050 - Overtime Wages	3,937	2,388	4,500	3,500	5,000	1,500	42.9%
Total Salaries & Wages	241,540	135,811	233,421	232,694	221,364	-11,330	-4.9%
Employment Taxes							
70101 - Social Security Tax	16,780	9,965	17,270	17,532	16,552	-980	-5.6%
70105 - Federal Unemployment Insurance	101	33	208	420	420	0	0.0%
70110 - State Unemployment Insurance	350	124	428	728	728	-0	-0.0%
Total Employment Taxes	17,231	10,123	17,906	18,680	17,700	-980	-5.2%
Employee Benefits							
70116 - Workers' Comp	712	427	685	618	412	-206	-33.3%
70120 - Medical Expense	37,300	21,857	37,699	38,020	52,703	14,683	38.6%
70125 - Dental Insurance Expense	2,037	1,018	1,912	2,145	2,396	251	11.7%
70130 - Vision Insurance Expense	334	150	291	339	208	-131	-38.6%
70140 - 401(K)	11,434	6,685	11,460	11,460	10,819	-641	-5.6%
70145 - Life Insurance - Non Union	1,800	1,013	1,802	1,895	1,817	-78	-4.1%
70150 - Long Term Disability Insurance	923	431	823	940	814	-126	-13.4%
70180 - Employee Benefits Expense	9,884	5,201	9,000	9,000	9,000	0	0.0%
Total Employee Benefits	64,424	36,782	63,671	64,417	78,169	13,752	21.3%
Employee Expenses							
70217 - Recruitment Fees	34,726	23,880	38,000	50,000	45,000	-5,000	-10.0%
70218 - Pre-Employment Screening	16,482	11,635	22,104	25,000	25,000	-0	-0.0%
70219 - Staff Training	5,302	6,868	12,000	12,500	12,500	-0	-0.0%
70220 - Staff Support	42,202	14,763	55,100	58,250	58,250	-0	-0.0%
70223 - Dues And Memberships	1,937	125	1,862	2,000	2,000	0	0.0%
70224 - Subscriptions And Books	5,359	5,330	12,500	10,000	12,500	2,500	25.0%
70245 - Travel & Meal Allowance	244	25	400	500	500	0	0.0%
Total Employee Expenses	106,253	62,627	141,966	158,250	155,750	-2,500	-1.6%
Professional Services							
74020 - Legal Services	80,697	21,303	30,000	15,000	30,000	15,000	100.0%
74029 - Other Professional Services	25,509	12,898	22,000	22,000	22,000	-0	-0.0%
Total Professional Services	106,206	34,201	52,000	37,000	52,000	15,000	40.5%
Administrative Expense							
74035 - Postage And Delivery	1,207	168	500	900	700	-200	-22.2%
74045 - Administrative Supplies	5,307	1,475	3,500	5,500	5,500	-0	-0.0%
Total Administrative Expense	6,515	1,643	4,000	6,400	6,200	-200	-3.1%
Utilities Expense							
76015 - Telephone	0	40	90	0	120	120	0.0%
Total Utilities Expense	0	40	90	0	120	120	0.0%
Total Expense	542,168	281,227	513,054	517,441	531,303	13,862	2.7%
Net Income	-542,168	-281,227	-513,054	-517,441	-531,303	-13,862	2.7%

HUMAN RESOURCES

Account #70050 – 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 2026 budget is increased to \$5,000.

Account #70180 – 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 2026 is \$9,000.

Account #70217 – 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 RWC'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 2025, we have been able to fill many positions through employee referrals, thus saving on recruitment costs. As such, our requested budget in 2026 is reduced to \$45,000.

Account #70218 - 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. As such, the budgeted amount for this line item remains at \$25,000.

Account #70219 - 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. Thus, the 2026 budget line remains at \$12,500.

Account #70220 - 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. Continuing in 2026, the safety recognition programs. 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 the budgeted amount for this line item remains at \$58,250.

Account #70223 – Dues and Memberships

Included in this line 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 2026, the requested amount remains flat at \$2,000.

Account #70224 - 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 increases slightly in 2026 to \$12,500.

Account #70245 - 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 2026 anticipated expenses flat at \$500.

Account #74029 - 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 RWC labor relations consulting, contract interpretation reconciliation efforts that impact RWC represented employees, and continued development between RWC, 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 2026, this amount is expected to remain at \$22,000.

Account #74020 - Legal Services

This item provides legal consultation services related to HR policy and employee relation issues of a complex nature and involve 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 2026, this amount has adjusted to \$30,000.

Account #74035 – 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 decreases slightly in 2026 to \$700.

Account #74045 - Administrative Supplies

The 2026 budget for administrative supplies remains flat at \$5,500.

PUBLIC SAFETY

Responsibilities:

- Plan, direct, lead and oversee RWC's Public Safety Department activities and operations for the Rossmoor Community. Be the face and voice for all things related to public safety
- Facilitate and develop public safety goals
- Assist and support the RWC Board with their goals
- Develop, administrate and oversee the public safety budget; approve and forecast funds needed for equipment, materials, supplies, repair and staffing on an annual basis
- Provide public safety advice and direction to the RWC Board, Committees, Clubs, Employees, Mutual Presidents and their Boards
- Formulate, develop, and present new RWC rules and policies to be approved by the RWC Board and RWC 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, booklets, newspaper articles, websites, mailings, public signs and devices
- Oversee and negotiate the Public Safety Contract with Securitas to provide:
 - Service levels that meet the expectations of RWC
 - Staffing entry gate and admitting visitors in accordance with Board approved policies, procedures and rules
 - Provide community-wide patrol 24/7/365
 - Providing 24/7/365 EMT services for residents, guests, and visitors.
 - Respond to calls for service and complete incident reports as required.
 - Lock/unlock and perform regular security checks of Foundation buildings.
 - Manage RFID process for residents, guests, employees, contractors, etc. as directed.
 - Manage ID card process for residents, employees, contractors, etc. as directed.
 - Manage golf cart registrations.
 - Manage parking restrictions in accordance with RWC 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 RWC and the Mutuals
- Negotiate and oversee other public safety related contracts
- Direct and lead RWC's emergency preparedness response. Liaison with public safety agencies and resident driven emergency preparedness groups to better prepare the community for an emergency.

- Training employees on the RWC Emergency Operation Plan and make periodic updates to the plan to meet the needs of the community.
- Develop, negotiate and manage RWC'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 RWC Board to obtain approvals and funding for new equipment or engineering. Work with the City of Walnut Creek for their approval on road or sidewalk improvements. Work with the Walnut Creek Police Department to provide additional enforcement
- Identify, evaluate and propose for approval Public Safety Capital Improvement Projects
- Provide Public Safety advice to Human Resources during hiring and sensitive topics with employees.
- Enforce and administer the rules and policies of the RWC Board
- Explain, justify and defend RWC programs, policies and activities
- Respond to community questions related to Public Safety
- Manage the Nixle Alert System
- Help manage Foundation OSHA and IIPP programs with Human Resources
- 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:

	2025 Budget	2025 Actual	2026 Budget
Public Safety Manager	1.00	1.00	1.00
Total	1.00	1.00	1.00

Rossmoor Walnut Creek

G110 - Public Safety

	<u>FY2024</u>	<u>YTD July</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>	<u>2026 to</u>	<u>2026 to</u>
	<u>Actual</u>	<u>FY2025</u>	<u>Forecast</u>	<u>Approved</u>	<u>Draft</u>	<u>2025</u>	<u>2025</u>
		<u>Actual</u>		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
						<u>Variance \$</u>	<u>Variance %</u>
Income							
Other Revenue							
55810 - Golf Tag/RFID Revenue	49,485	32,364	52,000	52,000	55,000	3,000	5.8%
Total Other Revenue	49,485	32,364	52,000	52,000	55,000	3,000	5.8%
Total Income	49,485	32,364	52,000	52,000	55,000	3,000	5.8%
Cost of Goods Sold							
Cost Of Sales							
62250 - Cost Of Material Used/Sold	26,928	14,670	29,000	29,000	29,000	0	0.0%
Total Cost Of Sales	26,928	14,670	29,000	29,000	29,000	0	0.0%
Total Cost of Goods Sold	26,928	14,670	29,000	29,000	29,000	0	0.0%
Gross Profit	22,557	17,694	23,000	23,000	26,000	3,000	13.0%
Expense							
Salaries & Wages							
70001 - Salaries & Wages Expense	172,951	99,944	170,214	168,648	172,021	3,373	2.0%
Total Salaries & Wages	172,951	99,944	170,214	168,648	172,021	3,373	2.0%
Employment Taxes							
70101 - Social Security Tax	12,880	7,792	13,167	12,901	13,159	258	2.0%
70105 - Federal Unemployment Insurance	44	1	45	105	105	0	0.0%
70110 - State Unemployment Insurance	165	5	81	182	182	-0	-0.0%
Total Employment Taxes	13,088	7,798	13,293	13,188	13,446	258	2.0%
Employee Benefits							
70116 - Workers' Comp	522	316	505	455	327	-128	-28.1%
70140 - 401(K)	8,379	4,924	8,438	8,432	8,601	169	2.0%
70145 - Life Insurance - Non Union	1,387	845	1,425	1,392	1,448	56	4.0%
70150 - Long Term Disability Insurance	528	265	488	535	454	-81	-15.1%
Total Employee Benefits	10,816	6,349	10,855	10,814	10,830	16	0.1%
Employee Expenses							
70219 - Staff Training	0	0	1,000	500	500	0	0.0%
70223 - Dues And Memberships	0	0	0	300	0	-300	-100.0%
70240 - Employee Uniforms & Laundry	227	168	324	0	0	0	0.0%
70245 - Travel & Meal Allowance	430	0	400	400	400	-0	-0.0%
Total Employee Expenses	657	168	1,724	1,200	900	-300	-25.0%
Facilities Maintenance							
72067 - Supplies	361	182	400	1,600	1,000	-600	-37.5%
72087 - Equipment Rental	465	271	500	500	500	0	0.0%
72088 - Equipment Repair/Maintenance	10,152	7,403	9,500	6,000	10,000	4,000	66.7%
Total Facilities Maintenance	10,978	7,856	10,400	8,100	11,500	3,400	42.0%
Safety & Security Expense							
72210 - Emergency Preparedness	19,795	5,570	21,000	21,000	21,000	0	0.0%
72215 - Safety/Security Supplies	3,059	1,777	6,000	6,000	6,000	0	0.0%
Total Safety & Security Expense	22,854	7,347	27,000	27,000	27,000	0	0.0%
Professional Services							
74022 - Public Safety Contract	2,177,302	1,307,552	2,245,126	2,236,176	2,291,830	55,654	2.5%
Total Professional Services	2,177,302	1,307,552	2,245,126	2,236,176	2,291,830	55,654	2.5%
Administrative Expense							
74040 - Copy/Printing Services	312	456	2,000	2,000	2,000	0	0.0%
74045 - Administrative Supplies	12,838	4,860	8,750	8,750	8,750	0	0.0%
Total Administrative Expense	13,150	5,316	10,750	10,750	10,750	0	0.0%
Financial Expenses							
74095 - Bank Charges-All Types	1,793	1,059	1,900	1,900	1,900	-0	-0.0%
Total Financial Expenses	1,793	1,059	1,900	1,900	1,900	-0	-0.0%
Utilities Expense							
76015 - Telephone	0	32	32	0	0	0	0.0%
Total Utilities Expense	0	32	32	0	0	0	0.0%
Total Expense	2,423,590	1,443,423	2,491,295	2,477,776	2,540,177	62,401	2.5%
Net Income	-2,401,033	-1,425,729	-2,468,295	-2,454,776	-2,514,177	-59,401	2.4%

PUBLIC SAFETY

Account # 55810 – Golf Tag and RFID Revenue

This account includes revenue from the sale of Golf registration tags and RFID tags. For 2026, it is expected that RFID revenue will increase to \$55,000 due to new fees and fee increases for 2026. The rate increases are intended to cover the increased cost to purchase RFID tags and the increased cost for staffing to handle the RFID processing and renewals. Increase in Revenue of \$3,000.

Account # 62250 – Cost of Material Used/Sold

This account is for the purchasing of new RFID tags. The budgeted amount requested for 2026 is \$29,000, which is the same as 2025.

Account # 70219 – Staff Training

This account is used for staff training by attending classes and conferences in the field of Public Safety to stay current on trends, opportunities and threats to public safety. For 2026 the amount is the same as 2025 at \$500

Account # 70245 – Travel/Meal Allowance

This account is used for the Public Safety Manager's travel/meals/mileage 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 2026, \$400 in travel/meal allowance is requested, which is no change from 2025.

Account # 72067 – Supplies

This account is used for miscellaneous supplies for security operations to include radio mic replacements for dispatch, Wi-Fi for push-to-talk radios and an iPad that is used by Securitas to communicate with the RPM Order Desk and with contractors during non-business hour call outs. The budget amount for this account is reduced to \$1,000 for 2026.

Account # 72087 – 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 2026 the rental costs will remain flat at \$500.

Account # 72088 - Equipment Repair and Maintenance

Included in this line item are maintenance and repair costs for Foundation owned security equipment such as radios, repeater, Stair-Trac equipment, gate equipment, speed signs, camera systems and other public safety related equipment like crossing flags. For 2026, the budget has been increased to \$10,000 to reflect historical spend.

Account # 72210 – Emergency Preparedness

This line item includes costs associated with the support of resident emergency preparedness efforts, such as the Emergency Preparedness Organization (EPO), Community Emergency Response Team (CERT), propane tank rentals and propane for the generator at the gate, administrative costs for emergency preparedness, adding and replacing supplies as required, printing and mailing emergency preparedness booklets and cards, maintenance of emergency access gates, Foundation emergency preparedness supplies and emergency preparedness training/drills for Foundation employees. The budget amount requested for 2026 is \$21,000 which is no change from 2025.

Account # 72215 - Safety/Security Supplies

This includes items such as first aid boxes, AED pads, EMT medical supplies as well as disposable items, including safety tape, batteries, gloves, glasses and other safety supplies. The proposed budget for 2026 is \$6,000, which is the same as 2025.

Account # 74022 - Public Safety Contract

This budget item encompasses all labor costs and equipment provided according to the contract with the security vendor, Securitas. 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, 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, the first three years' annual increases were fixed at 3%. For years 4 (2026) and 5 (2027) the increases are negotiated. For 2026 the negotiated rate is 2.5%. The proposed 2026 budget, which includes both contracted (\$2,281,830) and non-contracted (\$10,000) costs, is \$2,291,830. This would be an increase of \$55,654 (2.5%).

Account # 74040 - 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 2026.

Account # 74045 - 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, and other miscellaneous office supplies. For 2026, the proposed budget is \$8,750. This is the same as 2025.

Account # 74095 – Bank Charges

This item is what our bank charges for us to use our credit card machine for RFID, Golf tags and other purchases by residents, guests and contractors. For 2026, the proposed amount is \$1,900 the same as 2025.

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:

	2025 Budget	2025 Actual	2026 Budget
Bus Driver/Foreman	1.00	1.00	1.00
Bus Drivers	8.00	8.00	0.00
Bus Driver/Dispatcher			8.00
Dispatcher	0.60	0.60	0.00
Total	<u>9.60</u>	<u>9.60</u>	<u>9.00</u>

Rossmoor Walnut Creek

G116 - Bus Transportation

	<u>FY2024</u>	<u>YTD July</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>2026 to</u>	<u>2026 to</u>
	<u>Actual</u>	<u>FY2025</u>	<u>Forecast</u>	<u>Approved</u>	<u>Draft</u>	<u>2025</u>	<u>2025</u>
		<u>Actual</u>		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
						<u>Variance \$</u>	<u>Variance %</u>
Income							
Other Revenue							
55816 - Bus Grant	106,613	0	115,000	115,000	115,000	-0	-0.0%
Total Other Revenue	106,613	0	115,000	115,000	115,000	-0	-0.0%
Total Income	106,613	0	115,000	115,000	115,000	-0	-0.0%
Gross Profit	106,613	0	115,000	115,000	115,000	-0	-0.0%
Expense							
Salaries & Wages							
70001 - Salaries & Wages Expense	457,862	279,993	522,028	580,884	561,270	-19,614	-3.4%
70050 - Overtime Wages	43,034	1,878	6,000	25,000	10,000	-15,000	-60.0%
Total Salaries & Wages	500,896	281,871	528,028	605,884	571,270	-34,614	-5.7%
Employment Taxes							
70101 - Social Security Tax	35,977	20,089	38,603	44,433	42,945	-1,488	-3.3%
70105 - Federal Unemployment Insurance	419	215	653	1,050	945	-105	-10.0%
70110 - State Unemployment Insurance	1,358	825	1,584	1,820	1,638	-182	-10.0%
Total Employment Taxes	37,753	21,130	40,840	47,303	45,528	-1,775	-3.8%
Employee Benefits							
70116 - Workers' Comp	16,898	9,745	17,837	19,422	16,052	-3,370	-17.4%
70120 - Medical Expense	27,351	10,642	21,259	25,481	0	-25,481	-100.0%
70140 - 401(K)	1,677	1,179	1,833	1,571	1,591	20	1.3%
70160 - Union Health & Welfare	114,006	64,204	123,747	142,902	150,768	7,866	5.5%
70165 - Union Pension	162,754	89,362	167,441	187,389	205,173	17,784	9.5%
70170 - Union Annuity	16,754	8,381	20,081	28,080	23,400	-4,680	-16.7%
Total Employee Benefits	339,441	183,513	352,199	404,845	396,984	-7,861	-1.9%
Employee Expenses							
70219 - Staff Training	68	439	500	1,500	500	-1,000	-66.7%
70220 - Staff Support	48	0	0	0	0	0	0.0%
70240 - Employee Uniforms & Laundry	2,482	304	2,300	2,300	2,300	0	0.0%
Total Employee Expenses	2,597	743	2,800	3,800	2,800	-1,000	-26.3%
Facilities Maintenance							
72067 - Supplies	6,045	2,722	10,000	12,000	0	-12,000	-100.0%
72088 - Equipment Repair/Maintenance	3,125	0	0	0	0	0	0.0%
Total Facilities Maintenance	9,170	2,722	10,000	12,000	0	-12,000	-100.0%
Safety & Security Expense							
72215 - Safety/Security Supplies	0	0	0	0	9,000	9,000	0.0%
Total Safety & Security Expense	0	0	0	0	9,000	9,000	0.0%
Professional Services							
74029 - Other Professional Services	31,844	36,952	55,000	40,000	85,000	45,000	112.5%
Total Professional Services	31,844	36,952	55,000	40,000	85,000	45,000	112.5%
Administrative Expense							
74035 - Postage And Delivery	0	9	9	0	0	0	0.0%
74045 - Administrative Supplies	1,714	1,433	2,000	0	3,000	3,000	0.0%
Total Administrative Expense	1,714	1,441	2,009	0	3,000	3,000	0.0%
Vehicle Expense							
74066 - Vehicle Licenses	0	4,928	8,750	8,750	8,750	0	0.0%
74070 - Vehicle Maintenance	44,823	19,736	42,000	42,000	42,000	0	0.0%
74075 - Automotive Supplies	0	0	0	5,000	5,000	0	0.0%
74080 - Vehicle Fuel	63,848	29,907	55,000	73,500	60,000	-13,500	-18.4%
74085 - Vehicle Insurance	28,186	24,137	30,030	30,030	30,030	0	0.0%
Total Vehicle Expense	136,857	78,708	135,780	159,280	145,780	-13,500	-8.5%
Total Expense	1,060,272	607,080	1,126,655	1,273,112	1,259,362	-13,750	-1.1%
Net Income	-953,659	-607,080	-1,011,655	-1,158,112	-1,144,362	13,750	-1.2%

BUS TRANSPORTATION

Account #55816 – Grant Revenue

The Bus Transportation Department received a grant from Measure J transportation sales tax measure for the operation of Downtown service. The grant is \$115,000.

Grant Revenue: \$115,000

Account #70050 – Overtime Wages

Overtime hours for bus drivers working holidays, emergency situations, and special events when additional staffing is required.

\$10,000 is requested.

Account #70219– Staff Training

Monthly training sessions including material costs and the cost of outside trainers.

\$500 is requested.

Account #70240 – Uniforms/Laundry

Purchase and replacement of uniforms.

\$2,300 is requested.

Account #72215 – Safety and Security Supplies

Safety equipment and supplies required for daily operations, including but not limited to, radios, iPads, ergonomic aids, first aid kits, accident kits, and paratransit securement systems. (\$9,000 reassigned from 72067 – Supplies)

\$9,000 is requested.

Account #74029 – Professional Services

These funds are used for the subsidized ride share program including GoGo Grand Parent and LYFT. The program is available on weekends only. This account also includes \$30,000 for OnDemand software subscription fees.

\$85,000 is requested

Account #74045 – Administrative Supplies

Office and administrative supplies necessary for department operations. \$9,000 reassigned from #72067 – Supplies Facilities Maintenance, to appropriately account for expenditures.

\$3,000 is requested.

Account #74066 – Vehicle Licenses

Vehicle registration for the fleet of buses.

\$8,750 is requested.

Account #74070 – Vehicle Maintenance

All maintenance performed on the eleven buses by the vehicle maintenance department, including parts and labor.

\$42,000 is requested.

Account #74075 – Automotive Supplies

Repairs for department equipment.

\$5,000 is requested.

Account #74080 – Fuel for Vehicles

Fuel for Rossmoor's buses. The cost is based on estimates for miles under the On-Demand model of service.

\$60,000 is requested.

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 RWC staff to address resident needs/problems. Provide staff training and support as needed.
- Assist the Mutuals by mediating neighbor disputes and advising the mutual directors regarding the most effective means for dealing with problematic resident behaviors.

Headcount:

	2025 Budget	2025 Actual	2026 Budget
Counseling Manager	1.00	1.00	1.00
Licensed Clinician/Social Worker	2.00	2.00	2.00
Administrative Coordinator	1.00	1.00	1.00
Total	4.00	4.00	4.00

Rossmoor Walnut Creek

G119 - Counseling Service

	<u>FY2024</u>	<u>YTD July</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>2026 to</u>	<u>2026 to</u>
	<u>Actual</u>	<u>FY2025</u>	<u>Forecast</u>	<u>Approved</u>	<u>Draft</u>	<u>2025</u>	<u>2025</u>
		<u>Actual</u>		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
						<u>Variance \$</u>	<u>Variance %</u>
Cost of Goods Sold							
Cost Of Sales							
62247 - Cost Of Ticketed Events	249	1,673	5,000	8,000	5,000	-3,000	-37.5%
Total Cost Of Sales	249	1,673	5,000	8,000	5,000	-3,000	-37.5%
Total Cost of Goods Sold	249	1,673	5,000	8,000	5,000	-3,000	-37.5%
Gross Profit	-249	-1,673	-5,000	-8,000	-5,000	3,000	-37.5%
Expense							
Salaries & Wages							
70001 - Salaries & Wages Expense	383,712	233,077	397,287	394,104	404,346	10,242	2.6%
Total Salaries & Wages	383,712	233,077	397,287	394,104	404,346	10,242	2.6%
Employment Taxes							
70101 - Social Security Tax	28,689	17,673	30,235	30,148	30,934	786	2.6%
70105 - Federal Unemployment Insurance	175	73	248	420	420	0	0.0%
70110 - State Unemployment Insurance	603	281	584	728	728	-0	-0.0%
Total Employment Taxes	29,466	18,028	31,068	31,296	32,082	786	2.5%
Employee Benefits							
70116 - Workers' Comp	1,563	966	1,533	1,360	1,073	-287	-21.1%
70120 - Medical Expense	11,288	6,930	11,868	11,852	12,355	503	4.2%
70125 - Dental Insurance Expense	1,622	913	1,625	1,708	1,675	-33	-1.9%
70130 - Vision Insurance Expense	320	205	337	317	334	17	5.4%
70140 - 401(K)	18,966	11,566	19,777	19,705	20,217	512	2.6%
70145 - Life Insurance - Non Union	3,170	1,984	3,344	3,264	3,401	137	4.2%
70150 - Long Term Disability Insurance	1,790	935	1,702	1,840	1,603	-237	-12.9%
Total Employee Benefits	38,720	23,499	40,185	40,046	40,658	612	1.5%
Employee Expenses							
70219 - Staff Training	914	1,180	2,000	2,000	2,000	0	0.0%
70223 - Dues And Memberships	799	608	1,500	1,500	1,500	0	0.0%
70224 - Subscriptions And Books	2,029	1,196	2,400	2,400	2,400	0	0.0%
70245 - Travel & Meal Allowance	180	62	700	700	700	0	0.0%
Total Employee Expenses	3,922	3,045	6,600	6,600	6,600	0	0.0%
Facilities Maintenance							
72067 - Supplies	384	172	200	0	0	0	0.0%
Total Facilities Maintenance	384	172	200	0	0	0	0.0%
Administrative Expense							
74045 - Administrative Supplies	4,535	1,703	3,500	3,700	3,500	-200	-5.4%
74060 - Supplies Small Tools/Equipment	0	0	0	252	0	-252	-100.0%
Total Administrative Expense	4,535	1,703	3,500	3,952	3,500	-452	-11.4%
Total Expense	460,739	279,523	478,839	475,998	487,186	11,188	2.4%
Net Income	-460,988	-281,196	-483,839	-483,998	-492,186	-8,188	1.7%

ROSSMOOR COUNSELING SERVICES

Account #62247 – Cost of Ticketed Events

Speaker fees, event supplies and/or food for events. The 2026 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. An additional program called Savvy Caregiver was added to Counseling's menu of events. This program requires content licensing fees and professional printing fees. As many of the speakers provided their services for free, a reduction of \$3000 in this line item is projected.

\$5,000 is requested. (\$3,000 Decrease)

Account #70219 – Staff Training

Mandatory continuing professional education for Licensed Clinicians as required by the state of California.

\$2,000 is requested.

Account #70223 – Dues and Memberships

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 #70224 – Subscriptions and Books

Monthly fees for the Electronic Medical Record System. This year Practice Fusion Electronic Medical Record System has provided a fee schedule for 2026. The first quarter will be charged \$179 per month and the last 9 months at \$199. This amounts to a total of \$2328 so no change is requested for this 2026 budget category.

\$2,400 is requested.

Account #70245 – Travel and Meal Allowance

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 #74045 – Administrative Supplies

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

\$3,500 is requested

**ACCOUNTING
INSURANCE
INFORMATION TECHNOLOGY**

Accounting Responsibilities:

- All aspects of accounting through preparation of financial statements. Includes all general ledger, accounts receivable and accounts payable functions.
- Preparation of RWC budget.
- Payroll for all RWC employees including RPM.
- Benefit administration including all retirement plans for RWC and RPM.
- 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 Rossmoor Walnut Creek and the Mutuals.

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 RWC and RPM 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:

	2025 Budget	2025 Actual	2026 Budget
Accounting/Insurance			
CFO (1)	0.35	0.35	0.35
Controller (1)	0.35	0.35	0.35
Financial Analyst (2)	0.25	0.25	0.25
Insurance Coordinator (2)	0.25	0.25	0.25
Senior Accountant	1.00	1.00	1.00
Accounting Specialist (3)	0.50	0.50	0.50
Payroll/Benefits (4)	0.75	0.75	0.75
Accounts Payable/Receivable	1.00	1.00	1.00
	<u>4.45</u>	<u>4.45</u>	<u>4.45</u>
Information Technology			
IT Manager (3)	0.50	0.50	0.50
IT Desktop Support (3)	1.00	1.00	1.00
IT Systems Engineer (3)	0.50	0.50	0.50
Systems Analyst (3)	0.50	1.00	1.00
	<u>2.50</u>	<u>3.00</u>	<u>3.00</u>
TOTALS	<u>6.95</u>	<u>7.45</u>	<u>7.45</u>

(1) 65 % of salary allocated to RPM

(2) 75% of salary allocated to RPM

(3) 50% of salary allocated to RPM

(4) 25% of salary allocated to RPM

Systems Analyst position created by moving head count in RPM from Accounting to Information Technology

Rossmoor Walnut Creek

G120 - Accounting

Expense	FY2024	YTD July	FY2025	FY2025	FY2026	2026 to	2026 to
	Actual	FY2025 Actual	Forecast	Approved Budget	Draft Budget	2025 Budget Variance \$	2025 Budget Variance %
Salaries & Wages							
70001 - Salaries & Wages Expense	396,215	299,943	499,913	479,927	516,869	36,942	7.7%
70015 - Temporary Help	53,071	25,741	25,741	0	0	0	0.0%
70050 - Overtime Wages	27,022	35,341	38,675	8,000	8,000	0	0.0%
Total Salaries & Wages	476,308	361,026	564,329	487,927	524,869	36,942	7.6%
Employment Taxes							
70101 - Social Security Tax	32,442	23,946	41,725	42,669	46,133	3,464	8.1%
70105 - Federal Unemployment Insurance	266	139	463	777	777	0	0.0%
70110 - State Unemployment Insurance	856	534	1,141	1,456	1,456	-0	-0.0%
Total Employment Taxes	33,564	24,620	43,329	44,902	48,366	3,464	7.7%
Employee Benefits							
70116 - Workers' Comp	1,346	4,178	4,805	1,506	1,238	-268	-17.8%
70120 - Medical Expense	53,277	47,150	78,804	75,970	67,364	-8,606	-11.3%
70125 - Dental Insurance Expense	2,870	2,171	3,494	3,175	2,982	-193	-6.1%
70130 - Vision Insurance Expense	426	326	520	467	380	-87	-18.6%
70140 - 401(K)	18,717	16,188	27,808	27,889	30,152	2,263	8.1%
70145 - Life Insurance - Non Union	2,821	2,347	3,884	3,688	3,607	-81	-2.2%
70150 - Long Term Disability Insurance	1,473	1,006	1,754	1,795	1,541	-254	-14.2%
Total Employee Benefits	80,930	73,364	121,068	114,490	107,264	-7,226	-6.3%
Employee Expenses							
70219 - Staff Training	193	0	0	0	1,200	1,200	0.0%
70220 - Staff Support	256	0	0	0	0	0	0.0%
70223 - Dues And Memberships	0	0	250	600	600	0	0.0%
70224 - Subscriptions And Books	0	241	241	0	500	500	0.0%
70245 - Travel & Meal Allowance	1,521	502	2,500	3,000	3,000	0	0.0%
Total Employee Expenses	1,969	744	2,991	3,600	5,300	1,700	47.2%
Safety & Security Expense							
72215 - Safety/Security Supplies	0	45	45	0	0	0	0.0%
72220 - Personal Safety Equipment	-24	0	0	0	0	0	0.0%
Total Safety & Security Expense	-24	45	45	0	0	0	0.0%
Professional Services							
74025 - Audit & Tax Preparation	0	14,715	128,908	114,193	130,000	15,807	13.8%
74029 - Other Professional Services	195,641	0	6,586	15,807	10,000	-5,807	-36.7%
Total Professional Services	195,641	14,715	135,494	130,000	140,000	10,000	7.7%
Administrative Expense							
74035 - Postage And Delivery	251	72	72	0	0	0	0.0%
74045 - Administrative Supplies	16,291	4,408	10,133	13,000	10,000	-3,000	-23.1%
Total Administrative Expense	16,542	4,481	10,206	13,000	10,000	-3,000	-23.1%
Total Expense	804,931	478,994	877,462	793,919	835,799	41,880	5.3%
Net Income	-804,931	-478,994	-877,462	-793,919	-835,799	-41,880	5.3%

ACCOUNTING

Account #70001 & #70050 – Salaries & Wages & Overtime

Salary and Wages reflects a deliberate shift from variable overtime spending to a stable, planned investment in our Senior Accounting team. This strategy allows for a more efficient distribution of the workload, particularly during peak periods like month-end and year-end close and will reduce our reliance on variable, reactive overtime hours and lead to more predictable labor costs throughout the fiscal year.

Account #70219 – Staff Training

This line item has been added to accommodate CACM classes for both the CFO and Controller.

\$1,200 is requested for 2026

Account #70223 – Dues & Membership

CACM membership for the CFO and Controller.

\$600 is requested for 2026

Account #70224 – Subscriptions and Books

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. This also covers a Chat GPT subscription for the CFO.

\$500 is requested for 2026

Account #70245 – 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 2026

Account #74025 – Audit & Tax Preparation

This category includes fees for the RWC financial audit, the retirement plan audits, and tax return preparation. At this time an engagement letter for the 2025 Fiscal Year has not been signed. A projected 5% for audits has been factored into this line item. In addition, money has been budgeted to include any Audit and Tax related consulting needed in 2026.

\$130,000 is requested for 2026

Account #74029 - Professional Services

This budget line is to cover any Accounting related professional services needed in 2026 as additional consulting and considerations may be required as additional aspects of the ERP system are developed in 2026.

\$10,000 is requested for 2026

Account #74045 Administrative Supplies

This account includes expenditures for various office supplies including paper, check stock, pens, pencils, toner cartridges, filing supplies and calendars.

\$10,000 requested for 2026

Rossmoor Walnut Creek

G140 - Information Technology

Expense	FY2024	YTD July	FY2025	FY2025	FY2026	2026 to	2026 to
	Actual	FY2025 Actual	Forecast	Approved Budget	Draft Budget	2025 Budget Variance \$	2025 Budget Variance %
Salaries & Wages							
70001 - Salaries & Wages Expense	301,905	174,719	300,865	302,750	377,854	75,104	24.8%
70015 - Temporary Help	49,600	36,160	36,160	0	0	0	0.0%
70050 - Overtime Wages	954	252	1,085	2,000	2,000	0	0.0%
Total Salaries & Wages	352,459	211,131	338,110	304,750	379,854	75,104	24.6%
Employment Taxes							
70101 - Social Security Tax	21,637	13,192	22,841	23,159	28,906	5,747	24.8%
70105 - Federal Unemployment Insurance	121	32	251	525	630	105	20.0%
70110 - State Unemployment Insurance	423	123	502	910	1,092	182	20.0%
Total Employment Taxes	22,180	13,347	23,594	24,594	30,628	6,034	24.5%
Employee Benefits							
70116 - Workers' Comp	902	551	892	817	718	-99	-12.1%
70120 - Medical Expense	27,935	16,160	28,383	29,333	38,800	9,467	32.3%
70125 - Dental Insurance Expense	1,434	1,012	1,602	1,415	2,782	1,367	96.6%
70130 - Vision Insurance Expense	257	120	226	253	308	55	21.7%
70140 - 401(K)	14,484	8,624	14,931	15,137	18,893	3,756	24.8%
70145 - Life Insurance - Non Union	2,479	1,496	2,539	2,504	3,119	615	24.6%
70150 - Long Term Disability Insurance	1,178	610	1,094	1,161	1,133	-28	-2.4%
Total Employee Benefits	48,667	28,575	49,666	50,620	65,753	15,133	29.9%
Employee Expenses							
70219 - Staff Training	6,720	0	2,500	5,500	2,500	-3,000	-54.5%
70245 - Travel & Meal Allowance	5,055	0	2,500	6,000	2,500	-3,500	-58.3%
Total Employee Expenses	11,775	0	5,000	11,500	5,000	-6,500	-56.5%
Facilities Maintenance							
72088 - Equipment Repair/Maintenance	19,238	14,003	20,000	20,000	20,000	0	0.0%
Total Facilities Maintenance	19,238	14,003	20,000	20,000	20,000	0	0.0%
IT Expense							
73605 - Computer Program Maintenance	346,032	261,438	563,540	563,540	589,625	26,085	4.6%
73610 - Supplies-Computer Equipment	42,113	26,925	45,675	45,000	50,000	5,000	11.1%
Total IT Expense	388,145	288,363	609,215	608,540	639,625	31,085	5.1%
Administrative Expense							
74035 - Postage And Delivery	0	16	58	100	100	-0	-0.0%
74045 - Administrative Supplies	24,023	6,036	10,203	10,000	10,000	0	0.0%
Total Administrative Expense	24,023	6,052	10,260	10,100	10,100	0	0.0%
Utilities Expense							
76015 - Telephone	38,467	19,791	28,000	15,000	28,000	13,000	86.7%
Total Utilities Expense	38,467	19,791	28,000	15,000	28,000	13,000	86.7%
Total Expense	904,955	581,262	1,083,846	1,045,104	1,178,960	133,856	12.8%
Net Income	-904,955	-581,262	-1,083,846	-1,045,104	-1,178,960	-133,856	12.8%

INFORMATION TECHNOLOGY

Account #70050 – Overtime Wages

Some notable projects and maintenance need to be performed outside of regular business hours to prevent disruptions to business operations.

\$2,000 is requested for 2026.

Account #70219 - Staff Training

Includes materials and technical training classes for IT Staff to keep them up to date with current technologies or improve their skillsets for existing technology at RWC, saving on consulting expenses.

\$2,500 is requested for 2026.

Account #70245 – 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 also includes sending our Sr Systems Analyst to NetSuite-specific learning conventions.

\$2,500 is requested for 2026.

Account #73605 - Computer Program Maintenance

Software support/maintenance contracts and miscellaneous licensing for all applications including but not limited to, 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 support 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.

Cybersecurity, SentinelOne	\$32,500
SentinelOne (S1); AI SIEM, Vigilance MDR, Vulnerability Management, AI SIEM (Security Information Event Management), MRD (Managed Detection and Response)	\$34,423
SurveryMonkey	\$2,000
AutoDesk Support	\$2,800
LanSweeper	\$2,200
Square-9 Support	\$10,000
Adobe Subscriptions	\$30,000

Axient X-360 cloud backup	\$7,500
Vipre spam filter and protection	\$3,600
Office 365/Azure	\$46,268
Zoom Video Conference	\$14,000
Consulting Support	\$30,000
ChatGPT Plus	\$1,000
Log Me In	\$3,800
Colocation Rack Space	\$25,100
Dwelling Live	\$18,000
Open Path	\$10,000
CloudTamers	\$18,225
NetSuite ERP	\$159,500
NetSuite FSM	\$35,059
Celigo	\$19,000
SquareWorks	\$18,870
Workday Adaptive Planning	\$30,780
Vermont Systems	\$35,000
	\$589,625

Account # 73610- Computer Equipment

Computers, notebooks, docks, monitors, printers, and desktop scanners. Many of our all-in-one computers have reached the end of their useful life, and we are experiencing frequent failures. Up \$5,000 from 2025 as prices have risen considerably, and we were unable to replace out-of-date equipment as a result.

\$50,00 is requested for 2026

Account # 74045 - Administrative Supplies

Computer parts include hard drives, cables, fiber optic SFP converters, mice, keyboards, headphones, small departmental network switches, shipping costs, and office supplies. Additionally, accessories such as dual monitor stands and webcams are available.

\$10,000 is requested for 2026.

Account #76015 - Telephone (communications)

Includes our service agreement with Maverick Networks and replacement phones to replace broken ones no longer covered under warranty.

\$28,000 is requested for 2026

HANDYMAN

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 **\$300**.

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 RPM staff and an allocation of Work Order Desk expense.

Rossmoor Walnut Creek

G150 - Handyman Program

	<u>FY2024</u>	<u>YTD July</u>		<u>FY2025</u>	<u>FY2025</u>	<u>2026 to</u>	<u>2026 to</u>
	<u>Actual</u>	<u>FY2025</u>	<u>FY2025</u>	<u>Approved</u>	<u>Draft</u>	<u>2025</u>	<u>2025</u>
		<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
						<u>Variance \$</u>	<u>Variance %</u>
Income							
Other Revenue							
55820 - Handyman Income	530,946	324,280	537,405	511,500	552,000	40,500	7.9%
Total Other Revenue	530,946	324,280	537,405	511,500	552,000	40,500	7.9%
Total Income	530,946	324,280	537,405	511,500	552,000	40,500	7.9%
Gross Profit	530,946	324,280	537,405	511,500	552,000	40,500	7.9%
Expense							
Salaries & Wages							
70001 - Salaries & Wages Expense	311,709	154,362	286,895	318,081	320,804	2,723	0.9%
70050 - Overtime Wages	1,590	1,575	2,033	1,100	1,000	-100	-9.1%
Total Salaries & Wages	313,299	155,936	288,928	319,181	321,804	2,623	0.8%
Employment Taxes							
70101 - Social Security Tax	10,055	6,149	10,503	10,449	10,656	207	2.0%
70105 - Federal Unemployment Insurance	91	48	136	210	210	0	0.0%
70110 - State Unemployment Insurance	304	185	336	364	364	-0	-0.0%
Total Employment Taxes	10,450	6,382	10,975	11,023	11,230	207	1.9%
Employee Benefits							
70116 - Workers' Comp	5,048	3,035	5,038	4,808	3,984	-824	-17.1%
70120 - Medical Expense	10,464	3,825	8,764	11,852	10,406	-1,446	-12.2%
70125 - Dental Insurance Expense	1,622	913	1,625	1,708	1,675	-33	-1.9%
70130 - Vision Insurance Expense	227	127	222	228	208	-20	-8.8%
70140 - 401(K)	5,336	3,220	6,065	6,829	6,966	137	2.0%
70145 - Life Insurance - Non Union	1,126	685	1,156	1,131	1,174	43	3.8%
70150 - Long Term Disability Insurance	641	332	603	651	570	-81	-12.4%
Total Employee Benefits	24,464	12,138	23,474	27,207	24,983	-2,224	-8.2%
Employee Expenses							
70240 - Employee Uniforms & Laundry	0	467	1,000	0	1,000	1,000	0.0%
Total Employee Expenses	0	467	1,000	0	1,000	1,000	0.0%
Facilities Maintenance							
72067 - Supplies	1,671	965	1,500	0	1,000	1,000	0.0%
Total Facilities Maintenance	1,671	965	1,500	0	1,000	1,000	0.0%
Administrative Expense							
74040 - Copy/Printing Services	678	697	1,656	2,300	2,000	-300	-13.0%
74060 - Supplies Small Tools/Equipment	0	0	0	3,000	0	-3,000	-100.0%
74064 - Miscellaneous Expense	1,873	0	0	1,000	0	-1,000	-100.0%
Total Administrative Expense	2,551	697	1,656	6,300	2,000	-4,300	-68.3%
Total Expense	352,434	176,586	327,533	363,711	362,017	-1,694	-0.5%
Net Income	178,511	147,694	209,872	147,789	189,983	42,194	28.6%

HANDYMAN

Account #55820 - Handyman Income

The budget for Handyman income is projected to be \$552,000 for 2025. This is based on an increase to the fee from \$275 to \$300.

Account #70001 – Salaries and Wages

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

Account #72067 - Supplies

The requested budget amount for materials and supplies is based on past expenditure history.

Account #74040 – 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.

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 including but not limited to, the Fourth of July celebration, New Residents Fair, Fall Bazaar, and Flea Markets. Recreation also collaborates with clubs on events such as the Diversity Festival and Film Festival, and the Club Fair.

Headcount:

	2025 Budget	2025 Actual	2026 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
Recreation Coordinator II	1.00	1.00	1.00
Recreation Coordinator	4.00	4.00	4.00
Recreation Assistant	1.00	1.00	1.00
Resident Services Representative	1.00	1.00	1.00
Applications Support Specialist	2.00	2.00	2.00
Front Desk Reception	0.80	0.80	0.80
Recreation Assistants	0.75	0.75	0.75
	<u>13.55</u>	<u>13.55</u>	<u>13.55</u>

Rossmoor Walnut Creek

G210 - Recreation

	<u>FY2024</u>	<u>YTD July</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>	<u>2026 to</u>	<u>2026 to</u>
	<u>Actual</u>	<u>FY2025</u>	<u>Forecast</u>	<u>Approved</u>	<u>Draft</u>	<u>2025</u>	<u>2025</u>
		<u>Actual</u>		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
						<u>Variance \$</u>	<u>Variance %</u>
Income							
Revenue							
46000 - Miscellaneous Income	2,415	-420	6,000	6,000	6,000	0	0.0%
Total Revenue	2,415	-420	6,000	6,000	6,000	0	0.0%
Recreation Revenue							
55141 - Rentals-Community	194,820	91,261	230,000	270,000	230,000	-40,000	-14.8%
55142 - Ticketed Events	190,567	106,948	180,000	180,000	180,000	0	0.0%
55143 - Non Ticketed Events/Programs	-83,364	0	0	0	0	0	0.0%
55149 - Excursion Collection	256,057	173,965	235,000	200,000	245,000	45,000	22.5%
Total Recreation Revenue	558,079	372,173	645,000	650,000	655,000	5,000	0.8%
Total Income	560,494	371,753	651,000	656,000	661,000	5,000	0.8%
Cost of Goods Sold							
Cost Of Sales							
62247 - Cost Of Ticketed Events	147,918	50,448	130,000	130,000	130,000	-0	-0.0%
62248 - Cost Of Resident Excursions	186,826	143,158	165,000	131,250	165,000	33,750	25.7%
62249 - Routine Entertainment Special Events	0	70,826	130,000	90,000	130,000	40,000	44.4%
Total Cost Of Sales	334,744	264,432	425,000	351,250	425,000	73,750	21.0%
Total Cost of Goods Sold	334,744	264,432	425,000	351,250	425,000	73,750	21.0%
Gross Profit	225,750	107,321	226,000	304,750	236,000	-68,750	-22.6%
Expense							
Salaries & Wages							
70001 - Salaries & Wages Expense	1,053,324	713,095	1,181,960	1,125,275	1,257,472	132,197	11.7%
70015 - Temporary Help	4,084	2,668	5,000	5,000	5,000	0	0.0%
70050 - Overtime Wages	21,188	11,147	20,000	5,000	10,000	5,000	100.0%
Total Salaries & Wages	1,078,596	726,910	1,206,960	1,135,275	1,272,472	137,197	12.1%
Employment Taxes							
70101 - Social Security Tax	72,196	53,510	87,734	82,138	92,208	10,070	12.3%
70105 - Federal Unemployment Insurance	808	355	892	1,290	1,390	100	7.8%
70110 - State Unemployment Insurance	2,648	1,355	2,598	2,984	3,151	167	5.6%
Total Employment Taxes	75,652	55,220	91,225	86,412	96,749	10,337	12.0%
Employee Benefits							
70116 - Workers' Comp	19,135	12,667	19,073	15,374	11,848	-3,526	-22.9%
70120 - Medical Expense	170,969	90,509	167,939	185,831	174,388	-11,443	-6.2%
70125 - Dental Insurance Expense	8,562	4,581	8,416	9,206	8,491	-715	-7.8%
70130 - Vision Insurance Expense	1,215	664	1,183	1,246	1,096	-150	-12.0%
70140 - 401(K)	44,699	30,917	53,719	54,727	61,362	6,635	12.1%
70145 - Life Insurance - Non Union	7,959	5,564	9,103	8,495	9,665	1,170	13.8%
70150 - Long Term Disability Insurance	3,838	2,359	4,085	4,142	4,103	-39	-0.9%
Total Employee Benefits	256,375	147,260	263,519	279,021	270,953	-8,068	-2.9%
Employee Expenses							
70219 - Staff Training	0	392	1,500	1,500	1,500	0	0.0%
70223 - Dues And Memberships	38,867	12,714	37,650	38,000	38,000	0	0.0%
70224 - Subscriptions And Books	150	344	350	0	0	0	0.0%
70240 - Employee Uniforms & Laundry	0	0	1,000	1,000	1,000	0	0.0%
70245 - Travel & Meal Allowance	0	0	4,500	4,500	4,500	0	0.0%
Total Employee Expenses	39,017	13,450	45,000	45,000	45,000	0	0.0%
Facilities Maintenance							
72067 - Supplies	51,480	28,861	60,000	0	20,000	20,000	0.0%
72088 - Equipment Repair/Maintenance	1,747	0	5,000	5,000	5,000	0	0.0%
Total Facilities Maintenance	53,228	28,861	65,000	5,000	25,000	20,000	400.0%
Safety & Security Expense							
72215 - Safety/Security Supplies	10,619	6,139	7,500	7,500	7,500	0	0.0%
Total Safety & Security Expense	10,619	6,139	7,500	7,500	7,500	0	0.0%
Professional Services							
74029 - Other Professional Services	0	283	283	0	0	0	0.0%
Total Professional Services	0	283	283	0	0	0	0.0%
Administrative Expense							
74035 - Postage And Delivery	140	115	200	200	200	-0	-0.0%
74045 - Administrative Supplies	12,885	9,490	16,800	16,800	16,800	0	0.0%
74060 - Supplies Small Tools/Equipment	0	0	0	60,000	0	-60,000	-100.0%
Total Administrative Expense	13,025	9,604	17,000	77,000	17,000	-60,000	-77.9%
Financial Expenses							
74095 - Bank Charges-All Types	17,293	10,588	18,000	18,000	18,000	0	0.0%
Total Financial Expenses	17,293	10,588	18,000	18,000	18,000	0	0.0%
Utilities Expense							
76015 - Telephone	0	140	140	0	240	240	0.0%
Total Utilities Expense	0	140	140	0	240	240	0.0%
Total Expense	1,543,806	998,455	1,714,627	1,653,208	1,752,914	99,706	6.0%
Net Income	-1,318,056	-891,134	-1,488,627	-1,348,458	-1,516,914	-168,456	12.5%

RECREATION SERVICES

Account #46000 – Miscellaneous Income (Revenue)

Fees for events such as craft fairs, flea markets, and shred day events.

\$6,000 is projected.

Account #55141 – Rentals Community (Revenue)

Room reservation fees for RWC 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 technical standby operator. The decrease is based on 2025 projected.

\$230,000 is projected. (\$40,000 Decrease)

Account #55142 – Ticketed Events (Revenue)

Conducting live performance events and activities throughout the year at various prices. The cost of the event ticket is based on the cost of the entertainment and the estimated number of tickets to be sold. *(This account is associated with Account #62247– Cost of Ticketed Events.)*

\$180,000 is projected.

Account #55149 – 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 RWC. *(Increase in revenue will be offset by increase in program costs reflected in #62248 – Cost of Resident Excursions, based on 2025 projected.)*

\$245,000 is projected. (\$45,000 Increase)

Account #62247 – Cost of Ticketed Events

Entertainers for ticketed events throughout the year. Ticket prices are set to offset the cost for each entertainer, activity, meals, and/or supplies for an estimated 50 events annually including but not limited to: a New Years Eve event, Thanksgiving luncheon, and intergenerational events. *(This account is associated with #55412 – Ticketed Events Revenue.)*

\$130,000 is requested.

Account #62248 – 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 transportation, tickets, and meals. Ticket prices are set for each trip to cover the estimated cost of the trip. *(This account is associated with #55149 – Excursion Collection.)* Increase is based on 2025 projected.

\$165,000 is requested

Account #62249 – Cost of Routine Entertainment /Special Events

Free non-ticketed events and include entertainers, refreshments, decorations, and free classes. This account is also used for many special events, including, but not limited to: the New Resident Fair, monthly New Comers event, Fourth of July, Party in the Plaza Concert Series, Concerts in the Park, Summer Movies under the Stars, Farmers Market, Monthly Spotlight program, Easter Egg Hunt, Friday Lunch program, volunteer recognition events, Tree Lighting, Club Fair, Activities Council Presidents' Reception, and the Diversity Festival. The increase to this line item is due to reclassifying \$40,000 from 74060 – previously 6420 Small Tools/Equipment.

\$130,000 is requested

Account #70015 – Temporary Help

Outside staff that provides kitchen and clean up assistance for the Friday Lunch program.

\$5,000 is requested.

Account #70050 – Overtime Wages

Staff wages for seasonal events, such as Fourth of July, Flea Market, Fall Bazaar, Tree Lighting, and New Year's Eve. Staff may also work overtime if they are needed during a performance, event, or excursion which runs past regular business hours.

\$10,000 is requested.

Account #70219 – Staff Training

Training materials and courses.

\$1,500 is requested.

Account #70223 – Dues and Memberships

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, Revel Media, When to Work, and Canva graphic design software, and professional association fees.

\$38,000 is requested.

Account #70240 – Uniforms & Laundry

Purchase Rossmoor logo shirts for Recreation staff.

\$1,000 is requested.

Account #70245 – Travel and Meal Allowance

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.

Account #72067 – Supplies (*Facilities Maintenance*)

Supplies in clubhouses that include, but are not limited to, clubhouse light installation, event supplies such as canopies, room partitions, floor easels, av equipment upgrades, etc. This budget also covers any need for minor replacement or refurbishment in facility rooms (lamps, décor, repair etc.). This \$20,000 was reassigned from #74060 – previously 6420 Small Tools/Equipment.)

\$20,000 is requested

Account #72088 – Equipment Repair/Maintenance

Regular tuning of all pianos in the clubhouse facilities.

\$5,000 is requested.

Account #72215 – Safety and Security Supplies

First aid kits located in each clubhouse.

\$7,500 is requested.

Account #74045 – Administrative Supplies

Office supplies for the department.

\$16,800 is requested.

Account #74095 – 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. prior year. This expenditure is offset by revenue in Excursions (55149) and Ticketed Events (55142).

\$18,000 is requested.

AQUATICS

Responsibilities:

- Provide for the safe use of RWC 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:

	2025 Budget	2025 Actual	2026 Budget
Aquatic Coordinator	1.00	1.00	1.00
Head Lifeguard	2.00	2.00	2.00
Lead Lifeguard	2.00	2.00	2.00
Lifeguard*	6.00	6.00	6.00
Total	11.00	11.00	11.00

**Full time equivalent hours*

Rossmoor Walnut Creek

G220 - Aquatics

	<u>FY2024</u>	<u>YTD July</u>		<u>FY2025</u>	<u>FY2025</u>	<u>2026 to</u>	<u>2026 to</u>
	<u>Actual</u>	<u>FY2025</u>	<u>FY2025</u>	<u>Approved</u>	<u>Draft</u>	<u>2025</u>	<u>2025</u>
		<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
						<u>Variance \$</u>	<u>Variance %</u>
Income							
Revenue							
46000 - Miscellaneous Income	120	240	240	0	0	0	0.0%
Total Revenue	120	240	240	0	0	0	0.0%
Total Income	120	240	240	0	0	0	0.0%
Gross Profit	120	240	240	0	0	0	0.0%
Expense							
Salaries & Wages							
70001 - Salaries & Wages Expense	447,791	225,872	454,639	549,042	557,557	8,515	1.6%
70050 - Overtime Wages	16,063	11,652	20,000	20,000	20,000	0	0.0%
Total Salaries & Wages	463,854	237,523	474,639	569,042	577,557	8,515	1.5%
Employment Taxes							
70101 - Social Security Tax	33,236	17,183	34,684	42,003	42,653	650	1.5%
70105 - Federal Unemployment Insurance	626	282	851	1,365	1,365	0	0.0%
70110 - State Unemployment Insurance	1,956	1,081	2,067	2,366	2,366	0	0.0%
Total Employment Taxes	35,818	18,546	37,602	45,734	46,384	650	1.4%
Employee Benefits							
70116 - Workers' Comp	16,954	8,815	16,867	19,326	15,944	-3,382	-17.5%
70120 - Medical Expense	86,820	55,101	95,299	96,474	100,596	4,122	4.3%
70125 - Dental Insurance Expense	4,765	2,686	4,821	5,124	5,026	-98	-1.9%
70130 - Vision Insurance Expense	577	323	571	595	542	-53	-8.9%
70140 - 401(K)	19,378	10,822	21,612	25,895	26,250	355	1.4%
70145 - Life Insurance - Non Union	2,768	1,511	2,584	2,575	2,656	81	3.1%
70150 - Long Term Disability Insurance	1,572	740	1,356	1,480	1,300	-180	-12.2%
Total Employee Benefits	132,835	79,997	143,109	151,469	152,314	845	0.6%
Employee Expenses							
70219 - Staff Training	844	329	1,000	2,000	1,000	-1,000	-50.0%
70240 - Employee Uniforms & Laundry	1,244	1,329	2,000	5,000	2,500	-2,500	-50.0%
70245 - Travel & Meal Allowance	5,409	3,353	5,000	5,000	5,000	0	0.0%
Total Employee Expenses	7,497	5,010	8,000	12,000	8,500	-3,500	-29.2%
Facilities Maintenance							
72067 - Supplies	10,234	10,851	10,851	0	0	0	0.0%
Total Facilities Maintenance	10,234	10,851	10,851	0	0	0	0.0%
Safety & Security Expense							
72215 - Safety/Security Supplies	516	646	646	0	0	0	0.0%
Total Safety & Security Expense	516	646	646	0	0	0	0.0%
Administrative Expense							
74040 - Copy/Printing Services	375	420	750	750	750	0	0.0%
74045 - Administrative Supplies	1,201	396	1,500	1,500	1,500	0	0.0%
74060 - Supplies Small Tools/Equipment	0	0	19,500	30,000	30,000	0	0.0%
Total Administrative Expense	1,577	817	21,750	32,250	32,250	0	0.0%
Utilities Expense							
76005 - Gas And Electricity	157,533	113,459	170,000	170,000	170,000	0	0.0%
Total Utilities Expense	157,533	113,459	170,000	170,000	170,000	0	0.0%
Total Expense	809,862	466,849	866,597	980,495	987,005	6,510	0.7%
Net Income	-809,742	-466,609	-866,357	-980,495	-987,005	-6,510	0.7%

AQUATICS

Account #70050 – Overtime Wages

Overtime wages for lifeguards are needed to cover extra shifts due to holidays, illness, vacation or when not fully staffed. Overtime increases 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 for overtime.

\$20,000 is requested.

Account #70291 – Staff Training

Ongoing training to maintain and renew certifications.

\$1,000 is requested.

Account #70240 – Uniforms/Laundry

Uniforms Aquatics staff are required to wear during their shift.

\$2,500 is requested

Account #70245 – 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 #74040 – Copying and Printing

Copying and printing flyers and notices.

\$750 is requested

Account #74045 – Administrative Supplies

Purchase of office supplies.

\$1,500 is requested.

Account #74060 – Supplies Small Tools/Equipment

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.

\$30,000 is requested.

FITNESS CENTER

The Fitness Center Provides:

- A variety of classes for every fitness level, instruction in proper use of equipment, individual and group personal training, assessments, and orientations.
- Coordination of contract instructors that provide additional classes and workshops.
- Promotional fitness events and fitness challenges.
- Maintenance of fitness equipment.

Headcount:

	2025 Budget	2025 Actual	2026 Budget
Fitness & Aquatics Manager	1.00	1.00	1.00
Fitness & Aquatics Coordinator	2.00	2.00	2.00
Fitness Trainer	6.55	6.55	6.55
Front Desk Staff	3.00	3.00	2.50
Fitness Instructors	0.00	0.00	0.55
Total	12.55	12.55	12.60

Rossmoor Walnut Creek

G221 - Fitness Center

	<u>FY2024</u>	<u>YTD July</u>		<u>FY2025</u>	<u>FY2025</u>	<u>2026 to</u>	<u>2026 to</u>
	<u>Actual</u>	<u>FY2025</u>	<u>FY2025</u>	<u>Approved</u>	<u>Draft</u>	<u>2025</u>	<u>2025</u>
		<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
						<u>Variance \$</u>	<u>Variance %</u>
Income							
Revenue							
46000 - Miscellaneous Income	8,495	6,723	15,000	15,000	15,000	0	0.0%
Total Revenue	8,495	6,723	15,000	15,000	15,000	0	0.0%
Other Revenue							
55802 - Personal Training	272,979	162,891	285,600	325,000	325,000	0	0.0%
Total Other Revenue	272,979	162,891	285,600	325,000	325,000	0	0.0%
Total Income	281,474	169,614	300,600	340,000	340,000	0	0.0%
Cost of Goods Sold							
Cost Of Sales							
62423 - Grant Expenses	431	0	0	0	0	0	0.0%
Total Cost Of Sales	431	0	0	0	0	0	0.0%
Total Cost of Goods Sold	431	0	0	0	0	0	0.0%
Gross Profit	281,043	169,614	300,600	340,000	340,000	0	0.0%
Expense							
Salaries & Wages							
70001 - Salaries & Wages Expense	786,338	570,661	956,291	925,512	949,978	24,466	2.6%
70050 - Overtime Wages	2,704	2,909	3,500	2,000	2,000	0	0.0%
Total Salaries & Wages	789,043	573,570	959,791	927,512	951,978	24,466	2.6%
Employment Taxes							
70101 - Social Security Tax	55,935	41,790	71,291	70,801	72,674	1,873	2.6%
70105 - Federal Unemployment Insurance	786	492	1,150	1,579	1,579	-0	-0.0%
70110 - State Unemployment Insurance	2,527	1,885	3,069	2,842	2,840	-2	-0.1%
Total Employment Taxes	59,249	44,167	75,510	75,222	77,093	1,871	2.5%
Employee Benefits							
70116 - Workers' Comp	21,526	15,808	24,102	19,905	16,223	-3,682	-18.5%
70120 - Medical Expense	164,737	111,204	187,011	181,938	206,491	24,553	13.5%
70125 - Dental Insurance Expense	7,615	5,040	8,383	8,024	8,961	937	11.7%
70130 - Vision Insurance Expense	1,123	711	1,196	1,164	1,112	-52	-4.5%
70140 - 401(K)	31,846	22,189	38,612	39,415	40,640	1,225	3.1%
70145 - Life Insurance - Non Union	5,367	4,283	6,671	5,732	7,360	1,628	28.4%
70150 - Long Term Disability Insurance	2,877	2,093	3,370	3,065	3,588	523	17.1%
Total Employee Benefits	235,090	161,328	269,346	259,243	284,375	25,132	9.7%
Employee Expenses							
70219 - Staff Training	1,021	499	1,500	3,000	1,500	-1,500	-50.0%
70223 - Dues And Memberships	4,479	1,538	2,000	500	2,000	1,500	300.0%
70224 - Subscriptions And Books	482	3,267	7,725	3,000	7,725	4,725	157.5%
70240 - Employee Uniforms & Laundry	2,204	0	2,000	2,000	2,000	0	0.0%
70245 - Travel & Meal Allowance	0	0	1,000	1,000	1,000	0	0.0%
Total Employee Expenses	8,186	5,303	14,225	9,500	14,225	4,725	49.7%
Facilities Maintenance							
72067 - Supplies	11,318	6,781	7,000	0	0	0	0.0%
72088 - Equipment Repair/Maintenance	21,141	15,381	20,000	20,000	26,000	6,000	30.0%
Total Facilities Maintenance	32,459	22,161	27,000	20,000	26,000	6,000	30.0%
Safety & Security Expense							
72195 - Alarm Maintenance	0	270	270	0	0	0	0.0%
Total Safety & Security Expense	0	270	270	0	0	0	0.0%
Professional Services							
74029 - Other Professional Services	26,242	0	0	0	0	0	0.0%
Total Professional Services	26,242	0	0	0	0	0	0.0%
Administrative Expense							
74040 - Copy/Printing Services	0	558	600	0	0	0	0.0%
74045 - Administrative Supplies	3,867	1,211	10,000	10,000	10,000	0	0.0%
74060 - Supplies Small Tools/Equipment	0	0	13,000	20,000	20,000	0	0.0%
Total Administrative Expense	3,867	1,770	23,600	30,000	30,000	0	0.0%
Financial Expenses							
74095 - Bank Charges-All Types	8,941	5,270	10,200	10,200	10,200	0	0.0%
Total Financial Expenses	8,941	5,270	10,200	10,200	10,200	0	0.0%
Total Expense	1,163,075	813,839	1,379,941	1,331,677	1,393,871	62,194	4.7%
Net Income	-882,032	-644,225	-1,079,341	-991,677	-1,053,871	-62,194	6.3%

FITNESS CENTER

Account #46000 – Miscellaneous Income (Revenue)

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

\$15,000 is projected.

Account #55802 – 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.

\$325,000 is projected.

Account #70050 – Overtime Wages

Overtime wages are for staff who may need to work additional shifts provide coverage for vacancies due to illness and 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 #70219 – Staff Training

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. (\$1,500 has been reassigned to #70223 – Dues and Memberships, based on 2025 projected.)

\$1,500 is requested. (\$1,500 Decrease)

Account #70223 – Dues and Memberships

Personal Trainer recertifications and memberships with professional organizations. (Increase offset by \$1,500 decrease to #70219 – Staff Training, based on 2025 projected.)

\$2,000 is requested. (\$1,500 Increase)

Account #70224 (previously 6225) – Subscriptions and Books

Updating and ongoing maintenance of the website and the monthly cost for software used at the Fitness Center including: Wibbi, Mind Body, Waverking, and Blue Goji. The increase reflects the actual cost of all technology subscriptions.

\$7,725 is requested. (\$3,725 Increase)

Account #70240 – Uniforms/Laundry

Uniforms Fitness staff are required to wear during their shift.

\$2,000 is requested.

Account #70245 – 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 #72088 – Equipment Repairs & Maintenance

Contract for weekly preventive maintenance and repairs of gym equipment, including the cost of replacement parts and servicing by Gym Doctors. Increase is based on projected cost of maintaining aging equipment.

\$26,000 is requested. (\$6,000 Increase)

Account #74045 – Administrative Supplies

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

\$10,000 is requested.

Account #74060 – Supplies Small Tools/Equipment

Small fitness equipment needed for classes and programs as well as for the operation of the facility. This line item includes but is not limited to items such as exercise bands, Bosu balls, grips for Pilates and strength training machines.

\$20,000 is requested.

Account #74095 – Bank Charges

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

\$10,200 is requested.

GOLF COURSES
BOWLING GREENS
GOLF PRO SHOP

Responsibilities:

Golf Courses

- Maintain two golf courses (150 acres, 27 holes) on which nearly 70,000 rounds of golf were played in 2024.
- 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; managing irrigation system; repairing damaged areas and maintaining 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:

	2025 Budget	2025 Actual	2026 Budget
Director of Golf	0.80	0.80	0.80
Golf Course Superintendent	0.80	1.00	0.80
Assistant Golf Course Superintendent	1.00	0.00	1.00
Landscape Staff	13.00	13.00	13.00
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	1.60	1.60	1.60
Total	21.20	20.40	21.20

Note: Headcount Excludes Range Workers.

Rossmoor Walnut Creek

G461 - Golf Course Operat

	<u>FY2024</u>	<u>YTD July</u>		<u>FY2025</u>	<u>FY2026</u>	<u>2026 to</u>	<u>2026 to</u>
	<u>Actual</u>	<u>FY2025</u>	<u>FY2025</u>	<u>Approved</u>	<u>Draft</u>	<u>2025</u>	<u>2025</u>
		<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
						<u>Variance \$</u>	<u>Variance %</u>
Income							
Golf Revenue							
55404 - Guest Golf Fees	439,837	276,610	490,000	460,000	575,000	115,000	25.0%
55405 - Resident Golf Fees	441,064	317,038	500,000	475,000	500,000	25,000	5.3%
55406 - Golf Cards	542,885	277,065	590,000	520,000	640,000	120,000	23.1%
55410 - Tournament Fees	43,064	25,694	35,000	35,000	40,000	5,000	14.3%
Total Golf Revenue	1,466,850	896,407	1,615,000	1,490,000	1,755,000	265,000	17.8%
Total Income	1,466,850	896,407	1,615,000	1,490,000	1,755,000	265,000	17.8%
Gross Profit	1,466,850	896,407	1,615,000	1,490,000	1,755,000	265,000	17.8%
Expense							
Salaries & Wages							
70001 - Salaries & Wages Expense	992,783	618,514	1,075,540	1,096,863	1,087,697	-9,166	-0.8%
70050 - Overtime Wages	2,887	2,442	2,500	2,500	3,000	500	20.0%
Total Salaries & Wages	995,671	620,956	1,078,040	1,099,363	1,090,697	-8,666	-0.8%
Employment Taxes							
70101 - Social Security Tax	71,864	45,133	77,787	78,370	83,215	4,845	6.2%
70105 - Federal Unemployment Insurance	658	415	1,071	1,575	1,680	105	6.7%
70110 - State Unemployment Insurance	2,189	1,589	2,727	2,730	2,912	182	6.7%
Total Employment Taxes	74,711	47,136	81,584	82,675	87,807	5,132	6.2%
Employee Benefits							
70116 - Workers' Comp	40,078	25,107	42,353	41,390	37,199	-4,191	-10.1%
70120 - Medical Expense	24,269	18,423	29,041	25,481	75,199	49,718	195.1%
70125 - Dental Insurance Expense	2,132	1,201	2,136	2,246	3,303	1,057	47.1%
70130 - Vision Insurance Expense	276	155	270	277	379	102	36.8%
70140 - 401(K)	13,949	8,472	14,156	13,641	16,642	3,001	22.0%
70145 - Life Insurance - Non Union	1,828	1,109	1,874	1,835	2,672	837	45.6%
70150 - Long Term Disability Insurance	1,056	529	975	1,069	1,114	45	4.2%
70160 - Union Health & Welfare	186,282	121,882	207,888	206,414	217,776	11,362	5.5%
70165 - Union Pension	267,768	165,685	278,465	270,673	296,361	25,688	9.5%
70170 - Union Annuity	27,507	16,632	33,532	40,560	33,800	-6,760	-16.7%
Total Employee Benefits	565,146	359,196	610,690	603,586	684,445	80,859	13.4%
Employee Expenses							
70219 - Staff Training	510	475	1,000	500	1,000	500	100.0%
70223 - Dues And Memberships	745	44	500	650	1,000	350	53.8%
70224 - Subscriptions And Books	2,691	1,339	3,000	2,800	3,000	200	7.1%
70240 - Employee Uniforms & Laundry	14,325	8,921	17,500	14,400	15,500	1,100	7.6%
70245 - Travel & Meal Allowance	179	1,488	2,000	500	2,000	1,500	300.0%
Total Employee Expenses	18,450	12,268	24,000	18,850	22,500	3,650	19.4%
Facilities Maintenance							
72007 - Pest Control	0	145	2,500	15,000	7,500	-7,500	-50.0%
72067 - Supplies	25,235	16,047	29,000	30,000	32,000	2,000	6.7%
72087 - Equipment Rental	0	0	625	1,500	1,500	0	0.0%
72088 - Equipment Repair/Maintenance	57,987	7,998	20,000	65,000	45,000	-20,000	-30.8%
Total Facilities Maintenance	83,222	24,189	52,125	111,500	86,000	-25,500	-22.9%
Safety & Security Expense							
72215 - Safety/Security Supplies	5,233	177	4,000	4,300	4,300	0	0.0%
72220 - Personal Safety Equipment	1,545	1,830	2,200	2,000	2,200	200	10.0%
Total Safety & Security Expense	6,778	2,007	6,200	6,300	6,500	200	3.2%
Landscape Maintenance							
73020 - Tree Removal/Maintenance	71,581	19,790	75,000	70,000	70,000	0	0.0%
73045 - Fertilizer Supplies	89,098	55,707	95,000	102,000	102,000	0	0.0%
73050 - Turf Maintenance Supplies	103,544	13,685	80,000	85,000	85,000	0	0.0%
73060 - Repair Tees, Greens & Fairways	173,029	3,075	100,000	175,000	155,000	-20,000	-11.4%
Total Landscape Maintenance	437,252	92,257	350,000	432,000	412,000	-20,000	-4.6%
Administrative Expense							
74035 - Postage And Delivery	20	0	0	0	0	0	0.0%
74060 - Supplies Small Tools/Equipment	17,424	2,453	16,000	16,000	16,000	0	0.0%
74064 - Miscellaneous Expense	89	73	73	0	0	0	0.0%
Total Administrative Expense	17,533	2,527	16,073	16,000	16,000	0	0.0%
Vehicle Expense							
74066 - Vehicle Licenses	0	167	516	516	516	0	0.0%
74070 - Vehicle Maintenance	92,819	49,788	90,000	85,000	90,000	5,000	5.9%
74080 - Vehicle Fuel	34,324	18,661	36,000	36,000	36,000	0	0.0%
74085 - Vehicle Insurance	2,946	2,025	3,500	3,500	4,200	700	20.0%
Total Vehicle Expense	130,089	70,641	130,016	125,016	130,716	5,700	4.6%
Financial Expenses							
74095 - Bank Charges-All Types	67,355	41,990	72,000	62,000	82,000	20,000	32.3%
Total Financial Expenses	67,355	41,990	72,000	62,000	82,000	20,000	32.3%
Utilities Expense							

Rossmoor Walnut Creek

G461 - Golf Course Operat

	<u>FY2024</u>	<u>YTD July</u> <u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>	<u>2026 to</u>	<u>2026 to</u>
	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Approved</u>	<u>Draft</u>	<u>Budget</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>	<u>Variance \$</u>	<u>Variance %</u>
76005 - Gas And Electricity	2,459	985	3,000	3,000	3,600	600	20.0%
76010 - Water	344,573	290,230	440,000	350,000	450,000	100,000	28.6%
Total Utilities Expense	347,031	291,214	443,000	353,000	453,600	100,600	28.5%
Total Expense	2,743,238	1,564,381	2,863,729	2,910,290	3,072,265	161,975	5.6%
Net Income	-1,276,389	-667,975	-1,248,729	-1,420,290	-1,317,265	103,025	-7.3%

GOLF COURSE

Account #55404 – Guest Golf Fees (Revenue)

Guest rates will be increased in several categories in 2026. Although the rates also increased in 2025 it did not slow play at all, in fact there has been an increase in play. A healthy increase in the collection of guest fees is anticipated due to increased play and these rate increases.

\$575,000 is projected. (Increased of \$115,000)

Account #55405 – Resident Golf Fees (Revenue)

These are daily fees collected from residents. Rates will remain the same in 2026 as they increased in 2024. This account should see an increase due to increased play.

\$500,000 is projected. (Increase of \$25,000)

Account #55406 – Golf Cards (Revenue)

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. The Director of Golf suggests that these fees should be increased in 2026 due to rising costs and to bring the “break even” number higher (to 84 rounds). Even with the price increases the Golf Card is a very affordable option for those residents who enjoy golf as their main recreational/ physical activity. Therefore, this account should be increased in 2026.

\$640,000 is projected. (Increase of \$100,000)

Account #55410 – Tournament Fees (Revenue)

This account is for recording outside tournament fees paid to RWC for renting the golf courses on Mondays. These events tend to be held by the same organizations each year.

\$40,000 is projected. (Increase of \$5,000)

Account #70050 – Overtime wages

There is a change to this account in 2026. To reflect what we currently anticipate in our budget.

\$3,000 is requested. (Increase of \$500)

Account #70219 – 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.

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

Account #70233 – 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. In 2026 an increase in this account will allow the Assistant Superintendent and another staff member to get their spray license.

\$1,000 is requested. (Increase of \$350)

Account #70244 – Subscriptions and Books

This pays for internet access for off-site management of the central irrigation computer. The monthly costs for the ForeUp software are also covered here. There is a small change to this account in 2026.

\$3,000 is requested. (Increase of \$200)

Account #70240 – Uniforms/Laundry

This pays for uniform and laundry service for the workers on the golf course as provided by the union contract. This account will go up in 2026 as we get additional staff.

\$15,500 is requested. (Increase of \$1,100)

Account #70245 – 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. This account will be higher in 2026 when we get our new Assistant Superintendent.

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

Account #72007 – 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 2026.

\$7,500 is requested.

Account #72067 – Supplies

This pays for various supplies. Pipe fittings, safety supplies, ball washer soap, towels, flagsticks, flags, tee markers, etc. This account needs to be increased in 2026 so that items can be replaced that are worn.

\$32,000 requested. (Increase of \$2,000)

Account #72087 – Equipment Rental

There are times when Golf needs to rent an item to help get work done. It often is a piece of equipment that will be used only once. No change in 2026.

\$1,500 is requested.

Account #72088 – Equipment Repair/Maintenance

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.

\$45,000 is requested.

Account #72215 – Safety/Security Supplies

Golf budgets for various safety supplies. The Director of Golf and Superintendent recommends that this line-item stay the same in 2026.

\$4,300 is requested.

Account #72220 - Personal Safety Equipment

Per the union contract, employees are reimbursed for steel toed work boots and other safety equipment. This account should be increased slightly in 2026.

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

Account #73020 – Tree 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 2026.

\$70,000 is requested.

Account #73045 – 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.

\$102,000 is requested.

Account #73050 – Turf Maintenance Supplies

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. This account can stay the same in 2026.

\$85,000 is requested.

Account #73060 – Repair Tees, Greens, and Fairways

This pays for making improvements to existing systems, correcting problems, or replacement of worn items on the golf courses. This includes work completed by contractors and the necessary materials. Contractor costs have increased. Many safety problems are being addressed as we continue to install decomposed walkways in tee areas. We anticipate spending \$30,000 on sand replacement in the bunkers and using the old sand for top-dressing fairways. We will continue this program also in 2023. Drain line repairs, replacements and extensions in several areas will be done. Continued irrigation modifications and replacement of sprinkler heads and broken lines will be approximately \$40,000. We intend to modify irrigation in tree lines between several interior fairways that will continue to reduce irrigation costs on a small scale. We will continue to reduce turf areas where possible, however those opportunities are much smaller now without impacting playability for the golfers.

\$155,000 is requested.

Account #74060 – 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 2026.

\$16,000 is requested.

Account #74070– 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.

\$90,000 is requested (Increase of \$5,000)

Account #74080 – 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 requested.

Account #76005 – 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 a small change in 2026 due to increased costs.

\$3,600 is requested. (Increase of \$600)

Account #76010 – 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. However, this account needs to be increased substantially due to the fact of increased rates and the lack of air conditioner water reaching the creek. With less water in the creek, more EBMUD water must be used.

\$450,000 is requested. (Increase of \$100,000)

Rossmoor Walnut Creek

G462 - Lawn Bowling

Expense	FY2024	YTD July	FY2025	FY2025	FY2026	2026 to	2026 to
	Actual	FY2025		Forecast	Approved	Draft	2025
		Actual		Budget	Budget	Budget	Budget
						Variance \$	Variance %
Salaries & Wages							
70001 - Salaries & Wages Expense	58,695	34,785	59,281	58,791	60,105	1,314	2.2%
70050 - Overtime Wages	1,039	494	494	0	500	500	0.0%
Total Salaries & Wages	59,733	35,278	59,774	58,791	60,605	1,814	3.1%
Employment Taxes							
70101 - Social Security Tax	4,191	2,523	4,397	4,497	4,599	102	2.3%
70105 - Federal Unemployment Insurance	45	26	70	105	105	0	0.0%
70110 - State Unemployment Insurance	149	101	176	182	182	-0	-0.0%
Total Employment Taxes	4,386	2,650	4,644	4,784	4,886	102	2.1%
Employee Benefits							
70116 - Workers' Comp	2,338	1,414	2,403	2,375	2,056	-319	-13.4%
70160 - Union Health & Welfare	14,702	9,172	15,788	15,878	16,752	874	5.5%
70165 - Union Pension	21,685	12,825	21,501	20,821	22,797	1,976	9.5%
70170 - Union Annuity	2,230	1,287	2,587	3,120	2,600	-520	-16.7%
Total Employee Benefits	40,955	24,698	42,279	42,194	44,205	2,011	4.8%
Facilities Maintenance							
72067 - Supplies	0	0	600	600	600	0	0.0%
72088 - Equipment Repair/Maintenance	0	1,900	2,200	2,000	2,000	0	0.0%
Total Facilities Maintenance	0	1,900	2,800	2,600	2,600	0	0.0%
Safety & Security Expense							
72220 - Personal Safety Equipment	0	240	240	0	0	0	0.0%
Total Safety & Security Expense	0	240	240	0	0	0	0.0%
Landscape Maintenance							
73045 - Fertilizer Supplies	13,473	3,962	12,000	12,000	12,000	0	0.0%
73050 - Turf Maintenance Supplies	12,357	5,555	13,000	13,000	13,000	0	0.0%
73060 - Repair Tees, Greens & Fairways	6,150	0	5,000	9,500	9,500	0	0.0%
Total Landscape Maintenance	31,980	9,517	30,000	34,500	34,500	0	0.0%
Administrative Expense							
74060 - Supplies Small Tools/Equipment	4,708	0	3,500	3,500	3,500	-0	-0.0%
Total Administrative Expense	4,708	0	3,500	3,500	3,500	-0	-0.0%
Vehicle Expense							
74070 - Vehicle Maintenance	376	151	5,000	9,000	5,000	-4,000	-44.4%
Total Vehicle Expense	376	151	5,000	9,000	5,000	-4,000	-44.4%
Utilities Expense							
76010 - Water	24,749	15,770	40,000	36,000	42,000	6,000	16.7%
Total Utilities Expense	24,749	15,770	40,000	36,000	42,000	6,000	16.7%
Total Expense	166,887	90,205	188,237	191,369	197,296	5,927	3.1%
Net Income	-166,887	-90,205	-188,237	-191,369	-197,296	-5,927	3.1%

LAWN BOWLING

Account #72067 – Supplies (Facilities Maintenance)

This pays for various supplies. Included are safety supplies and pipe fittings etc. This line item remains the same in 2026.

\$600 is requested.

Account #72088 – Equipment Repair/Maintenance

There is no change in 2026.

\$2,000 is requested.

Account #73045 – 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 2026.

\$12,000 is requested.

Account #73050 – Turf Maintenance Supplies

This pays for the sand and amendments used during green aeration 2 times per year. There is no change in 2026.

\$13,000 is requested.

Account #73060 – Repair Tees, Greens & Fairways

This pays for the repair of the existing sprinkler system and the turf on the greens. In 2026 additional boards on the exterior will need replacement.

\$9,500 is requested.

Account #74060 – 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 lawn edger. There is no change in 2026.

\$3,500 is requested.

Account #74070 – Vehicle Maintenance

This pays for the maintenance of the equipment used to care for the greens.

\$5,000 is requested.

Account #76010 – 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.

\$42,000 is requested. (Increase of \$6,000)

Rossmoor Walnut Creek

G463 - Golf Pro Shop

	<u>FY2024</u>	<u>YTD July</u>		<u>FY2025</u>	<u>FY2026</u>	<u>2026 to</u>	<u>2026 to</u>
	<u>Actual</u>	<u>FY2025</u>	<u>FY2025</u>	<u>Approved</u>	<u>Draft</u>	<u>2025</u>	<u>2025</u>
		<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
						<u>Variance \$</u>	<u>Variance %</u>
Income							
Golf Revenue							
55430 - Merchandise Sales	204,965	137,584	230,000	230,000	240,000	10,000	4.3%
55431 - Pro Shop Cart Rental	170,763	132,439	210,000	200,000	225,000	25,000	12.5%
55432 - Golf Club Repair	0	7,035	8,000	0	5,000	5,000	0.0%
55433 - Pro Shop Golf Lesson	59,128	40,837	65,000	65,000	75,000	10,000	15.4%
55434 - Pro Shop Driving Rng	83,727	57,096	95,000	95,000	95,000	0	0.0%
Total Golf Revenue	518,582	374,990	608,000	590,000	640,000	50,000	8.5%
Total Income	518,582	374,990	608,000	590,000	640,000	50,000	8.5%
Cost of Goods Sold							
Cost Of Sales							
62250 - Cost Of Material Used/Sold	170,669	108,272	170,000	170,000	175,000	5,000	2.9%
Total Cost Of Sales	170,669	108,272	170,000	170,000	175,000	5,000	2.9%
Total Cost of Goods Sold	170,669	108,272	170,000	170,000	175,000	5,000	2.9%
Gross Profit	347,913	266,718	438,000	420,000	465,000	45,000	10.7%
Expense							
Salaries & Wages							
70001 - Salaries & Wages Expense	351,772	214,534	367,493	367,101	365,207	-1,894	-0.5%
70050 - Overtime Wages	3,323	3,816	4,649	2,000	3,000	1,000	50.0%
Total Salaries & Wages	355,095	218,350	372,142	369,101	368,207	-894	-0.2%
Employment Taxes							
70101 - Social Security Tax	26,560	16,064	27,765	28,082	27,938	-144	-0.5%
70105 - Federal Unemployment Insurance	512	306	612	735	735	0	0.0%
70110 - State Unemployment Insurance	1,617	1,170	1,701	1,274	1,274	0	0.0%
Total Employment Taxes	28,688	17,541	30,079	30,091	29,947	-144	-0.5%
Employee Benefits							
70116 - Workers' Comp	14,396	8,837	15,016	14,829	12,491	-2,338	-15.8%
70120 - Medical Expense	34,437	38,675	53,490	35,555	73,346	37,791	106.3%
70125 - Dental Insurance Expense	2,177	1,226	2,182	2,293	2,249	-44	-1.9%
70130 - Vision Insurance Expense	316	177	309	317	289	-28	-8.8%
70140 - 401(K)	14,970	8,944	14,839	14,149	14,054	-95	-0.7%
70145 - Life Insurance - Non Union	2,306	1,245	2,289	2,506	2,133	-373	-14.9%
70150 - Long Term Disability Insurance	1,308	609	1,208	1,439	1,043	-396	-27.5%
Total Employee Benefits	69,910	59,712	89,332	71,088	105,605	34,517	48.6%
Employee Expenses							
70219 - Staff Training	310	0	500	500	500	0	0.0%
70223 - Dues And Memberships	3,174	2,082	2,500	2,500	2,500	0	0.0%
70224 - Subscriptions And Books	2,342	1,786	2,000	2,000	3,000	1,000	50.0%
70245 - Travel & Meal Allowance	0	0	500	500	500	0	0.0%
Total Employee Expenses	5,826	3,868	5,500	5,500	6,500	1,000	18.2%
Facilities Maintenance							
72067 - Supplies	2,139	78	1,000	1,500	1,500	0	0.0%
72088 - Equipment Repair/Maintenance	3,671	740	2,000	2,000	2,000	0	0.0%
Total Facilities Maintenance	5,811	818	3,000	3,500	3,500	0	0.0%
Safety & Security Expense							
72215 - Safety/Security Supplies	0	1,413	1,413	0	1,000	1,000	0.0%
Total Safety & Security Expense	0	1,413	1,413	0	1,000	1,000	0.0%
Golf Expense							
73505 - Range Supplies	6,579	6,074	10,009	10,000	10,000	0	0.0%
73510 - Golf Cart Lease	37,816	28,082	45,500	45,000	45,500	500	1.1%
Total Golf Expense	44,394	34,156	55,509	55,000	55,500	500	0.9%
Administrative Expense							
74035 - Postage And Delivery	259	26	26	0	0	0	0.0%
74045 - Administrative Supplies	7,911	5,794	8,141	6,000	6,000	0	0.0%
Total Administrative Expense	8,170	5,820	8,167	6,000	6,000	0	0.0%
Vehicle Expense							
74070 - Vehicle Maintenance	1,126	1,454	3,000	3,000	3,000	0	0.0%
Total Vehicle Expense	1,126	1,454	3,000	3,000	3,000	0	0.0%
Total Expense	519,020	343,133	568,142	543,280	579,259	35,979	6.6%
Net Income	-171,106	-76,415	-130,142	-123,280	-114,259	9,021	-7.3%

GOLF PRO SHOP

Account #55430– Merchandise Sales (Revenue)

The golf shop sales this year have been very good due to good club sales (and having several 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 and into 2026. (*This account is offset by Account #62250 – Cost of Material Used/Sold.*)

\$240,000 is projected. (Increase of \$10,000)

Account #55431 – Pro Shop Cart Rental (Revenue)

Cart rentals have increased substantially due to the increased play. Also, we see more people wanting to rent instead of owning one. We will continue to see an increase in this account throughout this year and for 2026.

\$225,000 is projected. (Increase of \$25,000)

Account #55433 – Pro Shop Golf Lessons (Revenue)

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. The Director of Golf anticipates continued increases in the lesson program for 2026.

\$75,000 is projected. (Increase of \$10,000)

Account #55434 – Pro Shop Driving Range (Revenue)

The Director of Golf believes this line item should stay the same in 2026.

\$95,000 is projected.

Account #62250 – Cost of Material Used/Sold

The Director of Golf sees the sales being increased in 2026. 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.*)

\$175,000 is requested. (Increase of \$5,000)

Account #70219 – Staff Training

This training is for the assistants attending local classes to help on proper safety issues regarding club repair or golf car maintenance. This account will stay the same for 2026.

\$500 is requested.

Account #70223 – Dues and Membership

We will have three PGA Members, and the dues will be approximately \$2,500. This account will stay the same in 2026.

\$2,500 is requested.

Account #70224 – 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 \$3,000 for the year. This is a small change from 2025.

\$3,000 is requested. (Increase of \$1,000)

Account #70245 – Travel and Meal Allowance

The Director of Golf, Head Golf Professional or First Assistant will attend some clinics 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 2026.

\$500 is requested.

Account #72067 – Supplies

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

\$1,500 is requested.

Account #72088 – 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 2026.

\$2,000 is requested.

Account #73505 – Range Supplies

This account is for range buckets, range balls, tokens, ball pickers, range mats and other products. The Director of Golf suggests that we keep this line item the same for 2026.

\$10,000 is requested.

Account #73510 – Golf Cart Lease

The golf operation has a fleet of carts which are at all leased by Yamaha Golf Company, along with a range cart. This account will be the same in 2026 because we got a new fleet last year and the lease price is staying the same.

\$45,500 is requested.

Account #74045 – Administrative Supplies

This item can be the same in 2026.

\$6,000 is requested.

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:

	2025 Budget	2025 Actual	2026 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>

Rossmoor Walnut Creek

G471 - Facilities Maintenance

Expense	FY2024	YTD July	FY2025	FY2025	FY2025	2026 to	2026 to
	Actual	FY2025	Forecast	Approved	Draft	2025	2025
		Actual		Budget	Budget	Budget	Budget
						Variance \$	Variance %
Salaries & Wages							
70001 - Salaries & Wages Expense	509,557	313,656	535,378	532,133	543,209	11,076	2.1%
70050 - Overtime Wages	3,763	256	1,000	4,000	1,500	-2,500	-62.5%
Total Salaries & Wages	513,320	313,912	536,378	536,133	544,709	8,576	1.6%
Employment Taxes							
70101 - Social Security Tax	36,423	22,789	39,752	40,710	41,555	845	2.1%
70105 - Federal Unemployment Insurance	281	124	386	630	630	0	0.0%
70110 - State Unemployment Insurance	949	471	926	1,092	1,092	0	0.0%
Total Employment Taxes	37,653	23,384	41,064	42,432	43,277	845	2.0%
Employee Benefits							
70116 - Workers' Comp	18,873	11,841	19,645	18,729	15,535	-3,194	-17.1%
70120 - Medical Expense	87,504	45,338	71,353	62,435	55,361	-7,074	-11.3%
70125 - Dental Insurance Expense	3,076	1,519	2,952	3,438	2,787	-651	-18.9%
70130 - Vision Insurance Expense	412	200	384	440	327	-113	-25.7%
70140 - 401(K)	13,106	7,687	13,179	13,179	13,442	263	2.0%
70145 - Life Insurance - Non Union	1,950	1,315	2,223	2,181	2,253	72	3.3%
70150 - Long Term Disability Insurance	1,020	529	969	1,056	907	-149	-14.1%
70160 - Union Health & Welfare	52,734	36,688	63,151	63,512	67,008	3,496	5.5%
70165 - Union Pension	77,291	51,269	85,971	83,284	91,188	7,904	9.5%
70170 - Union Annuity	7,923	5,147	10,347	12,480	10,400	-2,080	-16.7%
Total Employee Benefits	263,890	161,534	270,173	260,734	259,208	-1,526	-0.6%
Employee Expenses							
70219 - Staff Training	0	359	500	500	500	0	0.0%
70240 - Employee Uniforms & Laundry	10,722	6,478	12,500	12,500	13,000	500	4.0%
Total Employee Expenses	10,722	6,837	13,000	13,000	13,500	500	3.8%
Facilities Maintenance							
72003 - Building Repair/Maintenance	21,341	3,624	25,000	25,000	25,000	-0	-0.0%
72030 - Painting	5,153	1,415	5,000	5,000	5,000	0	0.0%
72067 - Supplies	975	600	1,500	1,500	1,500	0	0.0%
72073 - Plumbing	6,982	5,441	7,500	7,000	7,500	500	7.1%
72075 - Electrical Repair/Maintenance	3,359	-2,138	5,000	10,000	10,000	0	0.0%
72087 - Equipment Rental	13,381	10,960	13,000	13,000	13,500	500	3.8%
72088 - Equipment Repair/Maintenance	44,333	26,689	35,000	35,000	35,000	0	0.0%
72091 - Swimming Pool Repair/Maintenance	8,556	1,054	10,000	10,000	10,000	0	0.0%
72092 - Swimming Pool Supplies	83,001	51,361	82,000	65,000	82,000	17,000	26.2%
72094 - Elevator Expense	4,211	6,170	8,000	4,500	5,100	600	13.3%
72096 - Mechanical/Electrical Supplies	14,361	10,277	25,000	25,000	25,000	-0	-0.0%
72097 - Building Supplies	15,513	9,799	15,400	15,000	15,000	0	0.0%
Total Facilities Maintenance	221,167	125,251	232,400	216,000	234,600	18,600	8.6%
Appliance/Mechanical Repair/Replacement							
72101 - Appliance Repair/Maintenance	5,951	0	2,500	5,000	4,000	-1,000	-20.0%
72170 - Appliance Supplies	1,276	2,088	3,500	2,000	3,000	1,000	50.0%
Total Appliance/Mechanical Repair/Replacement	7,227	2,088	6,000	7,000	7,000	0	0.0%
Safety & Security Expense							
72195 - Alarm Maintenance	0	9,944	22,000	0	22,000	22,000	0.0%
72210 - Emergency Preparedness	376	0	1,500	1,500	1,500	0	0.0%
72215 - Safety/Security Supplies	2,946	106	500	500	500	0	0.0%
72220 - Personal Safety Equipment	201	0	1,500	1,500	1,500	0	0.0%
Total Safety & Security Expense	3,523	10,050	25,500	3,500	25,500	22,000	628.6%
Professional Services							
74029 - Other Professional Services	22,079	4,318	15,000	15,000	15,000	0	0.0%
Total Professional Services	22,079	4,318	15,000	15,000	15,000	0	0.0%
Administrative Expense							
74031 - Other Licenses And Fees	41,377	11,859	22,000	40,000	22,000	-18,000	-45.0%
74045 - Administrative Supplies	1,538	5	1,200	1,200	1,200	0	0.0%
74060 - Supplies Small Tools/Equipment	2,490	2,979	5,000	5,000	5,500	500	10.0%
Total Administrative Expense	45,405	14,842	28,200	46,200	28,700	-17,500	-37.9%
Utilities Expense							
76015 - Telephone	620	420	720	720	720	0	0.0%
Total Utilities Expense	620	420	720	720	720	0	0.0%
Total Expense	1,125,605	662,636	1,168,435	1,140,719	1,172,214	31,495	2.8%
Net Income	-1,125,605	-662,636	-1,168,435	-1,140,719	-1,172,214	-31,495	2.8%

FACILITIES MAINTENANCE

Account #70050 – Overtime Wages

Overtime for weekend emergencies and holidays.

\$1,500 is requested.

Account #70219 – Staff Training

Specialized equipment operator training and certifications.

\$500 is requested.

Account #70240 – Uniforms/Laundry

Laundry service and uniforms for four facilities maintenance technicians as required by the Union contract. Increase is based on 2025 actuals.

\$13,000 is requested. (\$500 Increase)

Account #72003 – Building Repair/Maintenance

Hiring of 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 #72030 – Painting Supplies

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 #72067– Supplies

General expendable supplies used for facilities maintenance.

\$1,500 is requested.

Account #72073 – Plumbing Supplies

Plumbing parts, supplies, and fixtures for the clubhouse restrooms and kitchens as well as mechanical system plumbing installations. Increase based on historic use and escalating cost of materials.

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

Account #72075 – Electrical Repair/Maintenance

Hiring of an electrical contractor to troubleshoot problems, install new electrical circuits in the clubhouses, for streetlight repairs, and for miscellaneous data cabling.

\$10,000 is requested.

Account #72087 – Equipment Rental

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. Increase based on historic use and escalating cost of services.

\$13,500 is requested. (\$500 increase)

Account #72088 – Equipment Repair/Maintenance

Maintenance of fire extinguishers, fire suppression systems, radios, pumps, alarm equipment, wells, etc.

\$35,000 is requested.

Account #72091 – Swimming Pool Repair/Maintenance

Hiring of 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 #72092 – Swimming Pool Supplies

Chemicals, primarily chlorine and CO₂ gas, to manage the water quality of the four swimming pools and spa, plus miscellaneous pool equipment. Increase based on prior year's actuals and 2025 projected.

\$82,000 is requested. (\$17,000 Increase)

Account #72094 – Elevator Expense

Mandatory monthly service of the elevator at the Tice Creek Fitness Center and mandatory quarterly service of two wheelchair lifts at the Event Center. Increase based on 2025 projected reflecting increase cost of service.

\$5,100 is requested. (\$600 Increase)

Account #72096 – Mechanical/Electrical Supplies

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 #72097 – Building Supplies

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 #72101 –Appliance Repair/Maintenance

Hiring of 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.

\$4,000 is requested.

Account #72170 – Appliance Supplies

Miscellaneous appliance parts needed for repairs, mostly clubhouse kitchen equipment.

\$3,000 is requested.

Account #72195 – Alarm Maintenance

Fire and security alarm fees. These funds are reassigned from #74031 Other Licenses and Fees to more appropriate reflex expenditure detail.

\$22,000 is requested. (\$22,000 Increase)

Account #72210 – Emergency Preparedness

Propane supplied for the backup generator at the RPM Facilities.

\$1,500 is requested.

Account #72215 – Safety/Security Supplies

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 #72220 – Personal Safety Equipment

Boot reimbursement as per the union contract.

\$1,500 is requested.

Account #74029 – Other Professional Services

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.

Account #74031 – Other Licenses and Fees

Fees and expenses associated with county health pool and 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. Fire alarm fees (\$22,000) have been moved to #72195 – Alarm Maintenance.

\$22,000 is requested. (\$18,000 decrease)

Account #74045 – Administrative Supplies

Miscellaneous blueprinting, copying fees, and plotter and printer supplies.

\$1,200 is requested.

Account #74060 – Supplies Small Tools/Equipment

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. Increase is due to escalating cost of equipment.

\$5,500 is requested. (\$500 Increase)

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:

	2025 Budget	2025 Actual	2026 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>

Rossmoor Walnut Creek

G473 - Vehicle Maintenance

	<u>FY2024</u>	<u>YTD July</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>	<u>2026 to</u>	<u>2026 to</u>
	<u>Actual</u>	<u>FY2025</u>	<u>Forecast</u>	<u>Approved</u>	<u>Draft</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
		<u>Actual</u>		<u>Budget</u>	<u>Budget</u>		<u>Variance \$</u>	<u>Variance %</u>
Income								
Other Revenue								
55806 - Business Income-Vehicle Maintenance	76,670	47,224	75,000	75,000	75,000	75,000	0	0.0%
Total Other Revenue	76,670	47,224	75,000	75,000	75,000	75,000	0	0.0%
Total Income	76,670	47,224	75,000	75,000	75,000	75,000	0	0.0%
Gross Profit	76,670	47,224	75,000	75,000	75,000	75,000	0	0.0%
Expense								
Salaries & Wages								
70001 - Salaries & Wages Expense	145,401	87,081	148,236	146,771	149,636	149,636	2,865	2.0%
70050 - Overtime Wages	1,726	279	3,000	3,000	3,000	3,000	0	0.0%
Total Salaries & Wages	147,126	87,360	151,236	149,771	152,636	152,636	2,865	1.9%
Employment Taxes								
70101 - Social Security Tax	10,590	6,338	11,016	11,228	11,447	11,447	219	2.0%
70105 - Federal Unemployment Insurance	91	46	134	210	210	210	0	0.0%
70110 - State Unemployment Insurance	306	177	328	364	364	364	-0	-0.0%
Total Employment Taxes	10,987	6,560	11,478	11,802	12,021	12,021	219	1.9%
Employee Benefits								
70116 - Workers' Comp	5,457	3,284	5,437	5,166	4,280	4,280	-886	-17.2%
70160 - Union Health & Welfare	29,403	18,344	31,576	31,756	33,504	33,504	1,748	5.5%
70165 - Union Pension	43,295	25,615	42,966	41,642	45,594	45,594	3,952	9.5%
70170 - Union Annuity	4,452	2,571	5,171	6,240	5,200	5,200	-1,040	-16.7%
Total Employee Benefits	82,607	49,814	85,149	84,804	88,578	88,578	3,774	4.5%
Employee Expenses								
70219 - Staff Training	0	359	500	500	500	500	0	0.0%
70240 - Employee Uniforms & Laundry	5,308	3,101	5,000	5,000	5,000	5,000	0	0.0%
Total Employee Expenses	5,308	3,460	5,500	5,500	5,500	5,500	0	0.0%
Facilities Maintenance								
72067 - Supplies	1,302	143	2,500	2,500	2,500	2,500	0	0.0%
72088 - Equipment Repair/Maintenance	71,422	3,179	3,200	0	0	0	0	0.0%
Total Facilities Maintenance	72,725	3,322	5,700	2,500	2,500	2,500	0	0.0%
Safety & Security Expense								
72220 - Personal Safety Equipment	574	216	1,000	1,000	1,000	1,000	0	0.0%
Total Safety & Security Expense	574	216	1,000	1,000	1,000	1,000	0	0.0%
Administrative Expense								
74031 - Other Licenses And Fees	16,147	4,059	18,000	17,500	18,000	18,000	500	2.9%
74045 - Administrative Supplies	725	470	1,500	1,500	1,500	1,500	0	0.0%
74060 - Supplies Small Tools/Equipment	2,924	2,237	4,000	4,000	4,000	4,000	0	0.0%
Total Administrative Expense	19,796	6,765	23,500	23,000	23,500	23,500	500	2.2%
Vehicle Expense								
74066 - Vehicle Licenses	0	7,842	12,000	12,000	12,000	12,000	0	0.0%
74070 - Vehicle Maintenance	10,535	44,356	60,000	60,000	65,000	65,000	5,000	8.3%
74075 - Automotive Supplies	84,799	54,935	110,000	110,000	115,000	115,000	5,000	4.5%
74080 - Vehicle Fuel	36,344	20,810	40,000	40,000	40,000	40,000	0	0.0%
74085 - Vehicle Insurance	53,758	0	60,000	60,000	72,000	72,000	12,000	20.0%
74088 - Recoveries-Inter Department	-141,856	-71,129	-139,000	-139,000	-139,000	-139,000	0	-0.0%
Total Vehicle Expense	43,579	56,813	143,000	143,000	165,000	165,000	22,000	15.4%
Utilities Expense								
76001 - Waste Disposal	8,528	9,324	10,000	8,500	10,000	10,000	1,500	17.6%
76005 - Gas And Electricity	376	212	1,500	1,500	1,500	1,500	0	0.0%
76015 - Telephone	240	140	240	240	240	240	0	0.0%
Total Utilities Expense	9,144	9,676	11,740	10,240	11,740	11,740	1,500	14.6%
Total Expense	391,845	223,988	438,303	431,617	462,475	462,475	30,858	7.1%
Net Income	-315,175	-176,765	-363,303	-356,617	-387,475	-387,475	-30,858	8.7%

VEHICLE MAINTENANCE

Account #55806 – Business Income-Vehicle Maintenance

The Vehicle Maintenance Department maintains vehicles for RPM. They are charged for labor at a rate of \$60 per hour plus any parts used.

\$75,000 is projected.

Account #70050 – Overtime

Overtime when a mechanic may be called in or required to stay late to provide service. This also covers assistance with weekend fleet wash 2 times per year.

\$3,000 is requested.

Account #70219 – Staff Training

Regular safety training as well as training on new equipment.

\$500 is requested.

Account #70240 – Uniforms/Laundry

Uniforms and laundry service for the shop mechanics per the union agreement.

\$5,000 is requested.

Account #72067 – Supplies

General supplies and consumables for the operation of the shop.

\$2,500 is requested.

Account #72220 – Personal Safety Equipment

Personal protective equipment for the mechanics and the shop.

\$1,000 is requested.

Account #74031 – Other Licenses / Fees

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. Increase based on 2025 projected.

\$18,000 is requested. (\$500 Increase)

Account #74045 – Administrative Supplies

Office supplies for copiers and printers.

\$1,500 is requested.

Account #74060 – Supplies Small Tools/Equipment

Diagnostic equipment, shop, and hand tools.

\$4,000 is requested.

Account #74066 – Vehicle Tax/Licenses

Vehicle registration renewals for the fleet.

\$12,000 is requested.

Account #74070 – Equipment Repair/Maintenance

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. The requested amount is based on escalating cost of supplies.

\$65,000 is requested. (\$5,000 Increase)

Account #74075 – Automotive Supplies

Parts and supplies used in maintaining and repairing the fleet vehicles and equipment. The requested amount is based on historical expenditures and escalating cost of supplies.

\$115,000 is requested. (\$5,000 Increase)

Account #74080 – Fuel for Vehicles

Fuel for all Trust departments. Fuel estimates are based on estimated usage.

\$40,000 is requested.

Account #74088 – Recoveries-Inter Department

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

(\$139,000) is projected.

Account #76001 – Waste Disposal

Removal and recycling of waste oil and filters, waste antifreeze, and hazardous solids. Increase is based on 2025 projected.

\$10,000 is requested. (\$1,500 Increase)

Account #76005 – Gas and Electricity

Propane costs for heating the auto shop during cold weather.

\$1,500 is requested.

LANDSCAPE MAINTENANCE

Responsibilities:

- Maintains all medians, parks, clubhouses and turf areas (done via contractor).
- Maintains all landscaped areas: Del Valle: Sr. Dollar including the Event Center, Creekside, Gateway, and Hillside Clubhouses, including Sportsmen's Park and the picnic grounds, planted area at Golden Rain Road and Rossmoor Parkway, Birdwatchers' Park, the Berm, Tice Creek Park, Lion's Point 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:

	2025 Budget	2025 Actual	2026 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>

Rossmoor Walnut Creek
G474 - Landscape Maintenance

Expense	FY2024	YTD July	FY2025	FY2025	FY2026	2026 to	2026 to
	Actual	FY2025	Forecast	Approved	Draft	2025	2025
		Actual		Budget	Budget	Budget	Budget
						Variance \$	Variance %
Salaries & Wages							
70001 - Salaries & Wages Expense	394,386	237,816	406,815	405,597	414,029	8,432	2.1%
70050 - Overtime Wages	560	266	266	0	0	0	0.0%
Total Salaries & Wages	394,946	238,083	407,082	405,597	414,029	8,432	2.1%
Employment Taxes							
70101 - Social Security Tax	27,824	16,991	29,920	31,028	31,674	646	2.1%
70105 - Federal Unemployment Insurance	318	194	500	735	735	0	0.0%
70110 - State Unemployment Insurance	1,037	744	1,275	1,274	1,274	0	0.0%
Total Employment Taxes	29,179	17,929	31,695	33,037	33,683	646	2.0%
Employee Benefits							
70116 - Workers' Comp	14,636	8,951	14,900	14,276	11,840	-2,436	-17.1%
70160 - Union Health & Welfare	102,911	64,204	110,515	111,146	117,264	6,118	5.5%
70165 - Union Pension	149,039	89,074	149,802	145,747	159,579	13,832	9.5%
70170 - Union Annuity	15,327	8,942	18,042	21,840	18,200	-3,640	-16.7%
Total Employee Benefits	281,914	171,171	293,258	293,009	306,883	13,874	4.7%
Employee Expenses							
70219 - Staff Training	0	180	180	0	0	0	0.0%
70222 - Seminars/Certifications	0	325	325	0	0	0	0.0%
70240 - Employee Uniforms & Laundry	12,626	7,293	11,668	10,500	12,000	1,500	14.3%
Total Employee Expenses	12,626	7,797	12,172	10,500	12,000	1,500	14.3%
Facilities Maintenance							
72007 - Pest Control	0	3,918	5,793	4,500	4,500	0	0.0%
72067 - Supplies	4,439	1,627	3,085	3,500	3,500	0	0.0%
72088 - Equipment Repair/Maintenance	0	676	676	0	0	0	0.0%
Total Facilities Maintenance	4,439	6,221	9,554	8,000	8,000	0	0.0%
Safety & Security Expense							
72220 - Personal Safety Equipment	1,574	2,001	3,876	4,500	4,500	0	0.0%
Total Safety & Security Expense	1,574	2,001	3,876	4,500	4,500	0	0.0%
Landscape Maintenance							
73020 - Tree Removal/Maintenance	118,475	60,903	109,861	117,500	117,500	0	0.0%
73025 - Irrigation	0	148	148	0	0	0	0.0%
73040 - Landscape Materials	42,346	31,068	49,818	45,000	47,500	2,500	5.6%
73050 - Turf Maintenance Supplies	2,114	0	0	0	2,500	2,500	0.0%
73055 - Landscape Repair/Maintenance	128,282	65,731	116,981	123,000	123,000	0	0.0%
Total Landscape Maintenance	291,217	157,849	276,808	285,500	290,500	5,000	1.8%
Administrative Expense							
74045 - Administrative Supplies	913	0	0	0	0	0	0.0%
74060 - Supplies Small Tools/Equipment	6,667	1,684	3,767	5,000	5,000	0	0.0%
Total Administrative Expense	7,579	1,684	3,767	5,000	5,000	0	0.0%
Utilities Expense							
76015 - Telephone	140	0	0	0	0	0	0.0%
Total Utilities Expense	140	0	0	0	0	0	0.0%
Total Expense	1,023,614	602,735	1,038,212	1,045,143	1,074,595	29,452	2.8%
Net Income	-1,023,614	-602,735	-1,038,212	-1,045,143	-1,074,595	-29,452	2.8%

LANDSCAPE MAINTENANCE

Account #70240 – Employee Uniforms and Laundry

Included in this category is a uniform service for 7 union crew members that is required by the union contract. RWC has a contract with Cintas to supply and launder pants, shirts, and coveralls. Requested budget for 2026 is \$12,000.

Account #72007 – Pest Control

We will continue the practice of using our RWC staff for pest control in 2026 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 2026 is \$4,500.

Account #72067 – Supplies

This line item covers miscellaneous supplies used by the landscape department. Supplies are primarily related to safety items such as glasses, ear plugs, hats, safety cones, vests, and liquids. The requested budget for 2026 is \$3,500.

Account #72220– Personal Safety Equipment

Included in this category is boot reimbursement for 7 union crew members as required by the union contract. The 2026 reimbursement amount is \$240. Requested budget for 2024 is \$4,500.

Account #73020 - 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 2026 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 #73040 – Landscape Materials

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 2026 is \$47,500.

Account #73055 - Landscape Repair and Maintenance

This budget includes a contract of \$90,480 with Terra Landscape for turf maintenance on all Trust Property. \$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 2026 is \$123,000.

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.

Account #74060 – 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 2026 is \$5,000.

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:

	2025 Budget	2025 Actual	2026 Budget
Custodial Supervisor	1.00	1.00	1.00
Custodians	15.00	15.00	15.00
Total	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>

Rossmoor Walnut Creek

G475 - Custodial Services

Expense	FY2024	YTD July	FY2025	FY2025	FY2025	FY2026	2026 to	2026 to
	Actual	FY2025 Actual	Forecast	Approved Budget	Draft Budget	Budget	Variance \$	Variance %
Salaries & Wages								
70001 - Salaries & Wages Expense	851,124	499,442	951,962	1,086,047	947,996	-138,051	-12.7%	
70015 - Temporary Help	48,726	70,180	70,180	0	0	0	0.0%	
70050 - Overtime Wages	57,187	28,350	39,000	30,000	39,000	9,000	30.0%	
Total Salaries & Wages	957,037	597,972	1,061,141	1,116,047	986,996	-129,051	-11.6%	
Employment Taxes								
70101 - Social Security Tax	64,217	37,655	65,603	67,074	72,521	5,447	8.1%	
70105 - Federal Unemployment Insurance	632	491	1,147	1,575	1,680	105	6.7%	
70110 - State Unemployment Insurance	2,082	1,881	3,018	2,730	2,912	182	6.7%	
Total Employment Taxes	66,932	40,026	69,768	71,379	77,113	5,734	8.0%	
Employee Benefits								
70116 - Workers' Comp	32,969	19,493	32,351	30,859	27,108	-3,751	-12.2%	
70120 - Medical Expense	33,299	20,443	35,011	34,963	36,446	1,483	4.2%	
70125 - Dental Insurance Expense	1,632	919	1,635	1,719	1,686	-33	-1.9%	
70130 - Vision Insurance Expense	219	123	214	220	200	-20	-9.1%	
70140 - 401(K)	5,027	3,087	5,250	5,192	5,398	206	4.0%	
70145 - Life Insurance - Non Union	858	530	889	861	908	47	5.5%	
70150 - Long Term Disability Insurance	487	259	465	495	444	-51	-10.3%	
70160 - Union Health & Welfare	205,822	120,650	213,271	222,292	251,280	28,988	13.0%	
70165 - Union Pension	301,430	172,328	293,784	291,494	341,955	50,461	17.3%	
70170 - Union Annuity	31,024	17,299	35,499	43,680	39,000	-4,680	-10.7%	
Total Employee Benefits	612,767	355,129	618,368	631,775	704,425	72,650	11.5%	
Employee Expenses								
70219 - Staff Training	732	406	1,000	1,000	1,000	0	0.0%	
70240 - Employee Uniforms & Laundry	12,190	8,891	12,000	12,000	12,000	0	0.0%	
Total Employee Expenses	12,922	9,297	13,000	13,000	13,000	0	0.0%	
Facilities Maintenance								
72003 - Building Repair/Maintenance	53,596	43,734	60,000	60,000	60,000	0	0.0%	
72067 - Supplies	169,322	117,473	150,000	150,000	130,000	-20,000	-13.3%	
72088 - Equipment Repair/Maintenance	27,899	13,789	30,000	30,000	30,000	0	0.0%	
72096 - Mechanical/Electrical Supplies	0	18	18	0	0	0	0.0%	
Total Facilities Maintenance	250,817	175,014	240,018	240,000	220,000	-20,000	-8.3%	
Safety & Security Expense								
72215 - Safety/Security Supplies	0	29	29	0	0	0	0.0%	
72220 - Personal Safety Equipment	1,283	2,699	3,532	2,000	2,000	0	0.0%	
Total Safety & Security Expense	1,283	2,728	3,562	2,000	2,000	0	0.0%	
Professional Services								
74029 - Other Professional Services	107,242	60,375	107,000	107,000	112,000	5,000	4.7%	
Total Professional Services	107,242	60,375	107,000	107,000	112,000	5,000	4.7%	
Administrative Expense								
74045 - Administrative Supplies	661	761	761	0	0	0	0.0%	
74060 - Supplies Small Tools/Equipment	0	0	0	0	20,000	20,000	0.0%	
Total Administrative Expense	661	761	761	0	20,000	20,000	0.0%	
Utilities Expense								
76015 - Telephone	1,340	1,260	3,360	3,360	3,360	0	0.0%	
Total Utilities Expense	1,340	1,260	3,360	3,360	3,360	0	0.0%	
Total Expense	2,011,001	1,242,562	2,116,979	2,184,561	2,138,894	-45,667	-2.1%	
Net Income	-2,011,001	-1,242,562	-2,116,979	-2,184,561	-2,138,894	45,667	-2.1%	

CUSTODIAL SERVICES

Account #70050 – 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. Overtime decreased in 2025 from \$55,000 to \$30,000 to offset addition of one Custodian. Overall, Overtime has decreased. The request is based on 2025 projected.

\$39,000 is requested. (\$9,000 Increase)

Account #70219 – Staff Training

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

\$1,000 is requested.

Account #70240 – Uniforms/Laundry

Rental and cleaning services for uniforms issued to Custodial staff.

\$12,000 is requested.

Account #72003 – Building Repair/Maintenance

Stripping and waxing of hardwood floors, carpet cleaning, chair cleaning, contract for window cleaning, and repair or replacement of minor fixtures and furniture; and deep cleaning high traffic areas at RPM, Donner Room, and Creekside.

\$60,000 is requested.

Account #72067 – Supplies

Expendable 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. This also includes supplies required for the audio/visual equipment maintained and operated by the department. (\$20,000 decrease due to reassignment of funds to #74060 – Supplies Small Tools/Equipment)

\$130,000 is requested. (\$20,000 Decrease)

Account #72088 – 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.

Account #72180 – 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.

\$2,000 is requested.

Account #74029 – Other Professional Services

The Board approved a janitorial contract for the cleaning of the Tice Creek locker rooms and for contracting cleaning services for the three pool facilities on a weekly basis.(Increase is based on scheduled contract increase.)

\$112,000 is requested.(\$5,000 Increase)

Account #74060 – Supplies Small Tools/Equipment

Small items to support custodial and AV including Aquatic mats, brooms, dust pans, dust mops, wet mops, cleaning rags, audio/visual cables and connectors, presentation remotes, extension cords, lamps and filters, microphone stands, lighting gels, AV tools, new monitors, microphones as needed. (\$20,000 reassigned from #72067 Supplies-Facilities Maintenance)

\$20,000 is requested.

Account #76015 – 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.

COMMUNICATIONS ROSSMOOR NEWS AND WEBSITE

Communications/Rossmoor News Functions:

- Publishes the Rossmoor News every Wednesday. This includes:
 - Content: editing articles submitted by residents; reporting on meetings and events in Rossmoor; writing news and feature stories; and taking and producing photos.
 - Production: creating original ads; processing copy; creating the final page layouts that are sent to the press and e-edition vendor; and proofing pages.
 - Sales: selling classified, legal notices and display advertising, generating \$1 million in revenue to help offset newspaper expenses.
 - Circulation: managing outside subscriptions; and delivering the newspaper to approximately 6,600 homes in Rossmoor.
- Publishes three advertorial special sections and oversees publication of the All Around Rossmoor resource guide.
- Develops and updates Rossmoor’s three websites: Rossmoor.com, RossmoorNews.com and MyRossmoor.com; assists HR with internal staff website.
- Handles the distribution of brochures and videos promoting Rossmoor.
- Creates marketing material for Rossmoor/places advertising for Rossmoor and oversees implementation of the marketing plan adopted by the Board.
- Sells bus and digital advertising.
- Acts as the liaison and contact for outside media.
- Assists with publications and communication for other Rossmoor departments.

Headcount:

	2025 Budget	2025 Actual	2026 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 (2)	3.00	3.00	3.00
Advertising Sales Rep	2.00	2.00	2.00
Photographer (3)	0.80	0.80	0.80
Web Content Manager	1.00	1.00	1.00
Circulation Supervisor (4)	0.50	0.50	0.50
Admin. Assistant (5)	0.90	0.90	0.90
Total	11.65	11.65	11.65

- (1) one at 32 hours per week, one at 37 hours per week
- (2) three full time
- (3) 32 hours per week
- (4) 20 hours per week
- (5) 36 hours per week

Rossmoor Walnut Creek

G500 - Rossmoor News

	<u>FY2024</u>	<u>YTD July</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>	<u>2026 to</u>	<u>2026 to</u>
	<u>Actual</u>	<u>FY2025</u>	<u>Forecast</u>	<u>Approved</u>	<u>Draft</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
		<u>Actual</u>		<u>Budget</u>	<u>Budget</u>		<u>Variance \$</u>	<u>Variance %</u>
Income								
Media Revenue								
55702 - Newspaper Digital Advertising	57,900	40,740	48,340	50,000	50,000		-0	-0.0%
55703 - Newspaper Subscription Other	3,770	1,370	1,970	2,000	1,950		-50	-2.5%
55704 - Newspaper Advertising	925,735	518,656	842,837	835,000	835,000		0	0.0%
55705 - Classified Advertising	107,418	65,936	105,091	90,000	97,500		7,500	8.3%
55706 - Bus Advertising	48,040	32,425	45,750	48,000	46,000		-2,000	-4.2%
Total Media Revenue	1,142,863	659,127	1,043,988	1,025,000	1,030,450		5,450	0.5%
Total Income	1,142,863	659,127	1,043,988	1,025,000	1,030,450		5,450	0.5%
Cost of Goods Sold								
Cost Of Sales								
62250 - Cost Of Material Used/Sold	1,333	1,370	3,370	3,400	3,400		0	0.0%
Total Cost Of Sales	1,333	1,370	3,370	3,400	3,400		0	0.0%
Total Cost of Goods Sold	1,333	1,370	3,370	3,400	3,400		0	0.0%
Gross Profit	1,141,530	657,757	1,040,618	1,021,600	1,027,050		5,450	0.5%
Expense								
Salaries & Wages								
70001 - Salaries & Wages Expense	1,161,370	713,503	1,214,025	1,201,253	1,238,410		37,157	3.1%
70050 - Overtime Wages	1,415	262	1,000	2,000	2,000		0	0.0%
Total Salaries & Wages	1,162,785	713,764	1,215,025	1,203,253	1,240,410		37,157	3.1%
Employment Taxes								
70101 - Social Security Tax	86,931	53,532	91,824	91,899	94,739		2,840	3.1%
70105 - Federal Unemployment Insurance	1,188	775	1,431	1,575	1,575		0	0.0%
70110 - State Unemployment Insurance	3,771	2,967	4,105	2,730	2,730		0	0.0%
Total Employment Taxes	91,890	57,274	97,359	96,204	99,044		2,840	3.0%
Employee Benefits								
70116 - Workers' Comp	20,775	12,402	17,809	12,978	10,530		-2,448	-18.9%
70120 - Medical Expense	202,580	97,651	183,907	207,013	176,700		-30,313	-14.6%
70125 - Dental Insurance Expense	10,803	5,395	10,170	11,462	10,130		-1,332	-11.6%
70130 - Vision Insurance Expense	1,437	718	1,319	1,442	1,194		-248	-17.2%
70140 - 401(K)	53,190	32,256	52,363	48,257	49,573		1,316	2.7%
70145 - Life Insurance - Non Union	7,403	4,822	8,081	7,821	8,144		323	4.1%
70150 - Long Term Disability Insurance	4,397	2,319	4,155	4,408	3,911		-497	-11.3%
Total Employee Benefits	300,585	155,563	277,805	293,381	260,182		-33,199	-11.3%
Employee Expenses								
70224 - Subscriptions And Books	11,935	10,288	15,926	24,000	16,275		-7,725	-32.2%
70245 - Travel & Meal Allowance	3,771	2,651	4,637	4,000	5,000		1,000	25.0%
Total Employee Expenses	15,706	12,938	20,563	28,000	21,275		-6,725	-24.0%
Professional Services								
74015 - Newspaper Printing	235,165	141,307	258,419	265,710	271,960		6,250	2.4%
74029 - Other Professional Services	21,452	15,341	38,364	40,000	33,000		-7,000	-17.5%
Total Professional Services	256,617	156,648	296,783	305,710	304,960		-750	-0.2%
Administrative Expense								
74035 - Postage And Delivery	4,227	2,577	4,653	4,500	4,700		200	4.4%
74045 - Administrative Supplies	15,857	6,320	15,987	16,000	16,000		0	0.0%
74061 - Business Promotion	0	1,158	18,065	25,000	25,000		-0	-0.0%
Total Administrative Expense	20,085	10,055	38,705	45,500	45,700		200	0.4%
Financial Expenses								
74095 - Bank Charges-All Types	27,242	15,927	28,000	28,000	28,000		-0	-0.0%
74100 - Bad Debt Expense	0	0	1,278	500	500		0	0.0%
Total Financial Expenses	27,242	15,927	29,278	28,500	28,500		-0	-0.0%
Total Expense	1,874,909	1,122,170	1,975,519	2,000,548	2,000,071		-477	-0.0%
Net Income	-733,380	-464,414	-934,901	-978,948	-973,021		5,927	-0.6%

COMMUNICATIONS ROSSMOOR NEWS AND WEB

Income:

Account #55702 – News Digital Advertising

The current ad positions on Rossmoor.com will be included in the redesign and we will explore which ads to move to MyRossmoor.com so we can retain this revenue projection. We will explore with the Board in 2026 other revenue opportunities available through the Rossmoor.com redesign (launching Q1 in 2026). **2026 budget: \$50,000. (Same as 2025)**

Account #55703 - 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, which is why there is a slight dip here. **2026 budget: \$1,950. (Decrease of \$50 from 2025)**

Account #55704 - News Advertising

This reflects the revenue from display advertising, including the three special sections and All Around Rossmoor guide. Inserts and obituaries are also a part of this revenue. Rates for these ads were raised in June 2025 to address an increase in printing costs. That increase and some economic uncertainty resulted in the loss of 13 of our advertising clients. Despite this, our color ad sales remain strong and we are cautiously optimistic that we can retain the same projected revenue in 2026. **2026 budget: \$835,000 (Same as 2025)**

Account #55705 - Classified Advertising

The decline of print papers in the Bay Area and keeping our prices just below our competitors allowed us to continue growing our legal ad sales in 2025 well above our increased projected revenue. Because this strategy is working, we are not planning to raise rates in 2026, but we still expect to come close to matching our 2025 actual. **2026 budget: \$97,500 (Increase of \$7,500 from 2025)**

Account #55706 – Bus Advertising

We experienced a slowdown in bus ad renewals in 2025 and maintenance and an accident sidelined a couple of buses, which pushed out a few renewal dates. Despite this, we anticipate only a small decrease in revenue for 2026. **2026 budget: \$46,000 (Decrease of \$2,000 from 2025)**

Operating Budget:

Account #62250 – 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. **2026 budget: \$3,400 (Same as 2025).**

Account #70001 – Salaries and Wages Expenses

Includes \$6,400 to increase the news carriers' hourly wages from \$19 to \$20 an hour. The news carriers are not included in the annual base wage increases because they are part-time

on-contract, and they have not had a wage increase since 2022. With California fast food workers making \$20 an hour, this increase is necessary for staff recruitment.

Account #70050 - 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. Overtime use fluctuates from year-to-year, but we work hard to try to keep regular schedules so as not to impact budgeted overtime. **2026 budget: \$2,000 (Same as 2025).**

Account #70224 - Subscriptions/Books

This budget covers subscriptions including advertising management/production software licenses, stock photo library for advertising and editorial designs, PDF software for website documents, and cloud storage for our websites. Where possible, we move from subscription to flat software purchases. The large increase from 2025 is because IT is now covering the Adobe subscriptions needed to produce the paper and SurveyMonkey, which is used company-wide. **2026 budget: \$16,275 (Decrease of \$7,725 from 2025).**

Account #70245 - 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. Mileage rates increased twice in 2025 and we added two news carriers for workforce stability, but that has extended some of the route distances. **2026 budget: \$5,000 (Increase of \$1,000 from 2025).**

Account #74015 - Newspaper Printing

Paper and ink costs rose for the printing press and we are still paying a surcharge on color plates (which we accounted for with a rate increase for color advertising). The printing cost also covers the All Around Rossmoor guide. We kept the printing costs flat in 2025, but because costs increased 4% in 2025, we are building in just under a 3% increase in case costs rise again in 2026. In the event of an increase above 3%, we will find the cost savings in the page sizes of the paper. **2026 budget: \$271,960 (Increase of \$7,000 from 2025)**

Account #74029 – Other 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. Shifting MyRossmoor away from a customized site allows us to save on some of the web maintenance costs from 2025, but a more robust Rossmoor.com could require additional storage and security. **2026 budget: \$33,000 (Decrease of \$7,000 from 2025).**

Account #74035 - 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. A USPS

increase in 2025 is reflected in this 2026 increase for our postage. **2026 budget: \$4,700 (Increase of \$200 from 2025).**

Account #74045 - 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; office furniture and computer equipment, as needed; miscellaneous supplies such as canvas bags, book bindery. Although the cost of rain bags and rubber bands continues to rise significantly, we are looking at bulk order options to try to keep our budget flat. **2026 budget: \$16,000 (Same as 2025).**

Account #74061 – Business Promotion

The redesigned Rossmoor.com and MyRossmoor websites and the official rebrand launch will all occur in 2026. The marketing launch will include more outside advertising, including social media and other digital ads, buses and signage, etc. Brand merchandise for the official launch also will be covered. **2026 budget: \$25,000 (Same as 2025).**

Account #74095 - Bank charges-All Types

These are credit card fees. To better ensure prompt payment by ad clients, we strongly encourage payment by credit cards. **2026 budget: \$28,000 (Same as 2025)**

Account #74100 – Bad Debt Expense

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 but in 2025 we did have to write off three advertisers, so keeping some money in this budget is good to cover the unexpected. **2026 budget: \$500 (Same as 2025).**

**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 RWC 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:

	2025 Budget	2025 Actual	2026 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

Rossmoor Walnut Creek

G502 - Rossmoor Channel

Expense	FY2024	YTD July	FY2025	FY2025	FY2026	2026 to	2026 to
	Actual	FY2025		Forecast	Approved	Draft	2025
		Actual		Budget	Budget	Budget	Budget
						Variance \$	Variance %
Salaries & Wages							
70001 - Salaries & Wages Expense	262,754	155,742	269,443	272,883	277,226	4,343	1.6%
70050 - Overtime Wages	409	105	105	0	200	200	0.0%
Total Salaries & Wages	263,163	155,846	269,547	272,883	277,426	4,543	1.7%
Employment Taxes							
70101 - Social Security Tax	19,889	11,870	20,567	20,874	21,209	335	1.6%
70105 - Federal Unemployment Insurance	257	177	439	630	630	0	0.0%
70110 - State Unemployment Insurance	828	676	1,131	1,092	1,092	0	0.0%
Total Employment Taxes	20,974	12,722	22,137	22,596	22,931	335	1.5%
Employee Benefits							
70116 - Workers' Comp	7,557	1,569	2,241	1,611	1,470	-141	-8.8%
70120 - Medical Expense	18,615	5,711	14,797	21,808	10,406	-11,402	-52.3%
70125 - Dental Insurance Expense	2,188	1,232	2,192	2,304	2,260	-44	-1.9%
70130 - Vision Insurance Expense	227	127	222	228	208	-20	-8.8%
70140 - 401(K)	10,392	6,347	10,871	10,859	11,026	167	1.5%
70145 - Life Insurance - Non Union	1,354	950	1,605	1,572	1,628	56	3.6%
70150 - Long Term Disability Insurance	892	467	845	907	801	-106	-11.7%
Total Employee Benefits	41,225	16,403	32,774	39,289	27,799	-11,490	-29.2%
Employee Expenses							
70224 - Subscriptions And Books	2,251	1,069	3,800	4,150	4,400	250	6.0%
70245 - Travel & Meal Allowance	210	0	540	600	600	0	0.0%
Total Employee Expenses	2,461	1,069	4,340	4,750	5,000	250	5.3%
Professional Services							
74029 - Other Professional Services	3,972	10,257	10,258	9,900	10,400	500	5.1%
Total Professional Services	3,972	10,257	10,258	9,900	10,400	500	5.1%
Administrative Expense							
74045 - Administrative Supplies	17,936	10,818	17,100	18,000	19,000	1,000	5.6%
Total Administrative Expense	17,936	10,818	17,100	18,000	19,000	1,000	5.6%
Utilities Expense							
76015 - Telephone	440	280	480	480	480	0	0.0%
Total Utilities Expense	440	280	480	480	480	0	0.0%
Total Expense	350,171	207,396	356,636	367,898	363,036	-4,862	-1.3%
Net Income	-350,171	-207,396	-356,636	-367,898	-363,036	4,862	-1.3%

COMMUNICATIONS ROSSMOOR TELEVISION

Account 70050 - Overtime Wages

As unbudgeted overtime has occurred in past years, typically for assignments that run longer than anticipated, we are putting a small amount in for 2026. **2026 budget: \$200 (Increase of \$200 over 2025).**

Account 70224 – Subscriptions and Books

Annual subscription for the following services: Splashtop; Motion Array; Adobe Creative Cloud and Google for cloud storage. The increase reflects the new higher Adobe Creative Cloud price. **2026 budget: \$4,400 (Increase of \$250 from 2025)**

Account 70245 - Travel and Meal Allowance

Mileage for staff to travel to and from “shoot” sites and costs for meal purchase for working through the dinner hour for the live monthly Bingo program. **2026 budget: \$600 (same as 2025).**

Account 74029 – Other Professional Services

This budget is for the service contract on the broadcast equipment and unexpected equipment repairs. Included for 2025 is the Cablecast Reflect service for Live Streaming and VOD (\$2,600), Cablecast Software Assurance Plan (\$800). Added for 2026 are the Annual Hardware Assurance plan for all the Broadcast servers (\$3,815) and an Extended Warranty Plan (Protek Prime Coverage Plan for TriCaster 2 Elite) for the Studio Switching equipment (\$1,595) and Control Panel (\$595). The Annual Hardware Assurance plan was included for the first three years in the initial purchase price and is available to buy for years four and five. 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. **2026 budget: \$10,400 (Increase of \$500 from 2025)**

Account 74045 - 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. Increase in 2026 due to inflation. **2026 budget: \$19,000 (Increase of \$1,000 from 2025)**

Account 76015 – 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. **2026 budget: \$480 (same as 2025).**

Rossmoor Walnut Creek

G800 - General Services

	<u>FY2024</u>	<u>YTD July</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>2026 to</u>	<u>2026 to</u>
	<u>Actual</u>	<u>FY2025</u>	<u>Forecast</u>	<u>Approved</u>	<u>Draft</u>	<u>2025</u>	<u>2025</u>
		<u>Actual</u>		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
						<u>Variance \$</u>	<u>Variance %</u>
Income							
Revenue							
45015 - Interest Income	84,092	35,009	51,009	75,000	60,000	-15,000	-20.0%
46000 - Miscellaneous Income	-58,030	23,759	36,259	22,000	35,000	13,000	59.1%
55001 - Cable Tv & Internet Coupon	4,586,412	2,778,217	4,762,658	4,762,658	4,953,164	190,506	4.0%
55101 - Operation Fee Coupon	22,226,273	13,789,211	23,638,725	23,638,832	23,183,678	-455,154	-1.9%
Total Revenue	26,838,747	16,626,197	28,488,651	28,498,490	28,231,842	-266,648	-0.9%
Other Revenue							
55801 - Facilities Usage Fee	172,800	174,796	279,796	252,000	320,000	68,000	27.0%
55803 - Creekside Revenue	177,911	108,342	185,730	185,730	193,940	8,210	4.4%
55819 - RV Space Lease	64,250	62,250	62,500	62,500	62,500	0	0.0%
55821 - Gain/Loss Of Fixed Assets	700	0	0	0	0	0	0.0%
Total Other Revenue	415,661	345,388	528,026	500,230	576,440	76,210	15.2%
Total Income	27,254,408	16,971,585	29,016,677	28,998,720	28,808,282	-190,438	-0.7%
Gross Profit	27,254,408	16,971,585	29,016,677	28,998,720	28,808,282	-190,438	-0.7%
Expense							
Salaries & Wages							
70001 - Salaries & Wages Expense	0	0	52,083	125,000	115,000	-10,000	-8.0%
Total Salaries & Wages	0	0	52,083	125,000	115,000	-10,000	-8.0%
Employment Taxes							
70101 - Social Security Tax	0	0	3,985	9,563	8,798	-765	-8.0%
70105 - Federal Unemployment Insurance	0	0	44	105	105	0	0.0%
70110 - State Unemployment Insurance	0	0	76	182	182	0	0.0%
Total Employment Taxes	0	0	4,104	9,850	9,085	-765	-7.8%
Employee Expenses							
70223 - Dues And Memberships	325	0	0	0	0	0	0.0%
Total Employee Expenses	325	0	0	0	0	0	0.0%
Facilities Maintenance							
72030 - Painting	122	0	0	0	0	0	0.0%
72067 - Supplies	0	962	962	0	0	0	0.0%
72088 - Equipment Repair/Maintenance	43,673	21,380	38,000	39,000	40,000	1,000	2.6%
72099 - Trust Facility Maintenance	742,686	62,183	802,000	750,000	0	-750,000	-100.0%
Total Facilities Maintenance	786,481	84,525	840,962	789,000	40,000	-749,000	-94.9%
Safety & Security Expense							
72215 - Safety/Security Supplies	1,640	542	1,583	2,500	0	-2,500	-100.0%
Total Safety & Security Expense	1,640	542	1,583	2,500	0	-2,500	-100.0%
Professional Services							
74020 - Legal Services	118,530	86,981	139,064	125,000	125,000	0	0.0%
74029 - Other Professional Services	103,733	55,953	114,287	140,000	75,000	-65,000	-46.4%
Total Professional Services	222,263	142,934	253,351	265,000	200,000	-65,000	-24.5%
Administrative Expense							
74031 - Other Licenses And Fees	7,409	25	3,000	6,500	6,500	0	0.0%
74035 - Postage And Delivery	19,684	7,915	14,165	15,000	15,000	0	0.0%
74045 - Administrative Supplies	37,905	23,087	37,254	34,000	34,000	0	0.0%
Total Administrative Expense	64,998	31,027	54,419	55,500	55,500	0	0.0%
Vehicle Expense							
74085 - Vehicle Insurance	0	45,833	45,833	0	0	0	0.0%
Total Vehicle Expense	0	45,833	45,833	0	0	0	0.0%
Financial Expenses							
74095 - Bank Charges-All Types	6,962	4,489	7,280	6,700	7,700	1,000	14.9%
Total Financial Expenses	6,962	4,489	7,280	6,700	7,700	1,000	14.9%
Insurance Expense							
75015 - Insurance-Property	971,857	505,002	950,335	1,068,800	1,068,800	0	0.0%
75020 - Insurance-General Liability	385,944	326,926	491,176	394,200	473,030	78,830	20.0%
75025 - Insurance-Umbrella Liability	257,964	188,527	303,579	276,125	331,350	55,225	20.0%
75030 - Insurance-Cyber	6,251	4,678	7,303	6,300	7,245	945	15.0%
75035 - Insurance-Directors & Officers	106,340	68,830	112,789	105,500	121,325	15,825	15.0%
75040 - Insurance-Crime	24,881	14,958	25,687	25,750	30,000	4,250	16.5%
75045 - Insurance-Earthquake	252,791	147,461	266,795	286,400	0	-286,400	-100.0%
Total Insurance Expense	2,006,028	1,256,383	2,157,664	2,163,075	2,031,750	-131,325	-6.1%
Utilities Expense							
76001 - Waste Disposal	166,052	97,647	170,126	170,000	175,000	5,000	2.9%
76005 - Gas And Electricity	1,140,498	692,371	1,106,954	995,000	1,100,000	105,000	10.6%
76010 - Water	290,663	134,164	267,497	320,000	320,000	0	0.0%
76015 - Telephone	73,076	48,249	83,249	120,000	120,000	0	0.0%
76020 - Solid Waste Disposal	0	3,537	3,537	0	0	0	0.0%
76030 - TV & Internet Cable Contract	4,592,610	2,773,125	4,757,565	4,762,658	4,953,164	190,506	4.0%
Total Utilities Expense	6,262,898	3,749,092	6,388,928	6,367,658	6,668,164	300,506	4.7%
Taxes							

Rossmoor Walnut Creek

G800 - General Services

	<u>FY2024</u>	<u>YTD July</u>	<u>FY2025</u> <u>Forecast</u>	<u>FY2025</u>	<u>FY2026</u>	<u>2026 to</u>	<u>2026 to</u>
	<u>Actual</u>	<u>FY2025</u>		<u>Approved</u>	<u>Draft</u>	<u>2025</u>	<u>2025</u>
		<u>Actual</u>		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
						<u>Variance \$</u>	<u>Variance %</u>
76505 - Sales And Use Tax	266	2,006	2,423	1,000	2,000	1,000	100.0%
79505 - Property Taxes	1,043,458	526,511	1,063,552	1,065,120	1,120,000	54,880	5.2%
80000 - Federal Tax Expense	1,647	0	333	800	800	0	0.0%
80005 - State Tax Expense	0	66	66	0	100	100	0.0%
Total Taxes	1,045,370	528,583	1,066,374	1,066,920	1,122,900	55,980	5.2%
Total Expense	10,396,967	5,843,407	10,872,582	10,851,203	10,250,099	-601,104	-5.5%
Net Income	16,857,441	11,128,178	18,144,095	18,147,517	18,558,183	410,666	2.3%

UNALLOCATED/GENERAL SERVICE

Account #45015 – Interest Income

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

Account #46000 – Miscellaneous Income

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

Account #55001 – Cable TV Revenue

Rossmoor Walnut Creek 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 206. The 2026 budget includes the 4% increase.

Account #55101 – Operation Fee Coupon

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

Account #55801 – Facilities Usage Fee

This is a fee charged to lessees to use RWC facilities.

Account #55803 – Creekside Revenue

The revenue budgeted is based on an extension to the lease agreement signed in 2023.

Account #55819 – RV Space Lease

This is the amount charged for RV space rental in the lot above RPM.

Account #70001 – Salaries and Wages

This account includes the \$115,000 wage pool approved by the RWC Board. The pool is to be used by the General Manager to appropriately adjust non-represented employee wages.

Account #72088 - Equipment Repairs & Maintenance

This account includes payments for the copier maintenance contract.

Account #72099 - Trust Facility Maintenance

The RWC Board has approved for the Trust Facilities Maintenance to be removed from the RWC Operating budget and moved to the Trust Facilities budget effective for 2026 budget.

Account #74020 – Legal Services

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

Account #74029 – Professional Services

This account includes payroll processing fees and 401k plan fees. This account also covers any general professional services needed in 2026.

Account #74031 – Other Licenses and Fees

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.

Account #74035 – Postage and Delivery

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

Account #74045 – Administrative Supplies

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.

Account #74095 – Bank Charges

This account primarily consists of charges for armored car service. The 2026 budget is based upon a minimum of two pickups per week and accounts for an increase to armored car services fee.

Accounts #75015, 75020, 75025, 75030, 75035, 75040, 75045 – Insurances

RWC pays for several insurance policies including Property, General Liability, Cyber, Directors & Officers and Crime. The 2026 budget is based upon a 20% increase for General and Umbrella Liability, a 15% increase to Cyber, Crime and D&O insurances. The RWC board has chosen to eliminate Earthquake insurance for 2026. Currently an Insurance Task Force is working with the insurance brokers concerning all insurance policy rates and terms.

Account#76001 – Waste Disposal

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.

Account #76005 – Gas & Electricity

This account includes gas and electricity expenses for all RWC facilities other than the pools and the golf courses.

Account #76010 – Water

This account includes water expenses for all RWC facilities other than the golf course and bowling greens.

Account # 76015 – Telephone

This account includes charges for various telephone, cellphone and 10G internet.

Account #76030 - TV Cable Account

This account includes amounts paid to Comcast for cable TV and is equal to the amount of revenue included in account #55001.

Account #76505 - Sales and Use Tax

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.

Account #79505 – Property Tax

The property tax budget is derived by adding 2% to the current year tax expense for each parcel. This account takes into account the new construction of the Pickleball facility estimated for a portion of the year.

Account #80000 & #80005 – Federal/State Income Taxes

The proposed budget is \$800 for the annual minimum payment to the Franchise Tax Board in 2026 and any nominal payments to the State.