



Cosumnes Community Services District

**FINAL
ANNUAL BUDGET**
FISCAL YEAR 2015/2016

Enriching Community ● Saving Lives



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COSUMNES CSD BOARD OF DIRECTORS



Gil Albani, President



Michelle Orrock, Vice President



Rod Brewer, Board Member



Rich Lozano, Board Member



Guy Rutter, Board Member

COSUMNES CSD EXECUTIVE STAFF



Jeff Ramos, General Manager



Tracey Hansen, Fire Chief

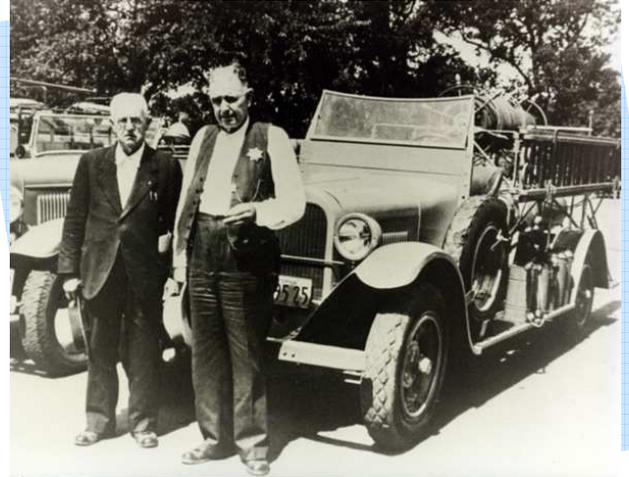


Bob Roessler, Parks & Recreation Administrator

COSUMNES CSD DEMOGRAPHICS

PURPOSE

The Cosumnes Community Services District (CSD) is a regional agency that provides fire protection and emergency medical services for the cities of Elk Grove and Galt, as well as unincorporated areas of south Sacramento County. Its award-winning parks and recreation services operate exclusively within the Elk Grove community, while fire protection and emergency medical services are provided throughout the District. Public Safety is the CSD's top priority.

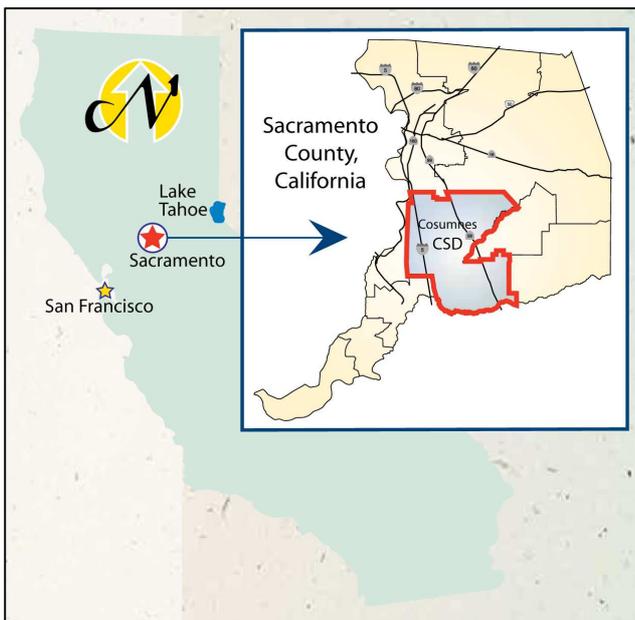


HISTORY

The Cosumnes CSD is a product of three local public service agencies. The District was created in 2006 through a merger of Elk Grove Community Services District and the Galt Fire Protection District. The Elk Grove CSD provided services in the Elk Grove area since 1985, having formed through a merger of the Elk Grove Recreation and Park District (established in 1936) and the Elk Grove Fire Protection District (established in 1925). The Galt Fire Protection District was established in 1921.

LOCATION

The District, located in California's Central Valley in the southern portion of Sacramento County is four miles south of the Sacramento City limits, 92 miles east of San Francisco, and 379 miles north of Los Angeles. The District is the largest community services district in California encompassing 157 square-miles



GOVERNMENT

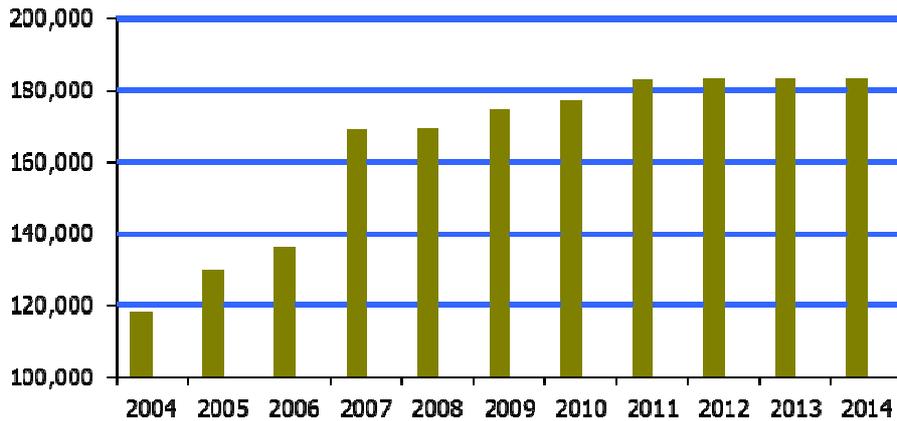
The District is a political subdivision of the State of California. Its jurisdiction lies in the 3rd and 5th Congressional Districts, the 10th and 15th State Assembly Districts, and the 1st and 5th State Senate Districts.



POPULATION

The District serves 183,333 residents as of January 1, 2014. The jurisdiction experienced growth from 2004 to 2007 with an average annual population increase of 13%. From 2008 to 2011, the population increased an average of 1.8% per year and has remained fairly constant since 2011.

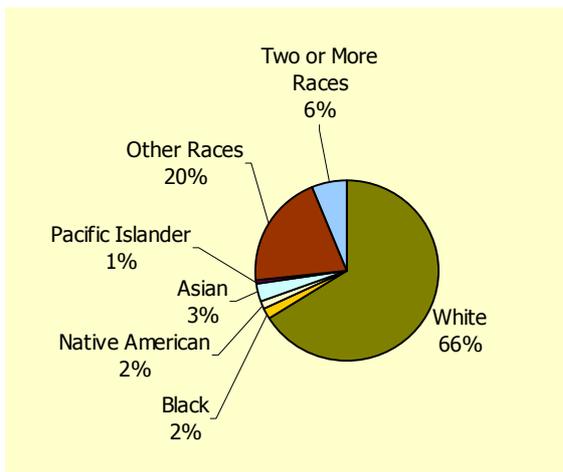
Population 2004-2014



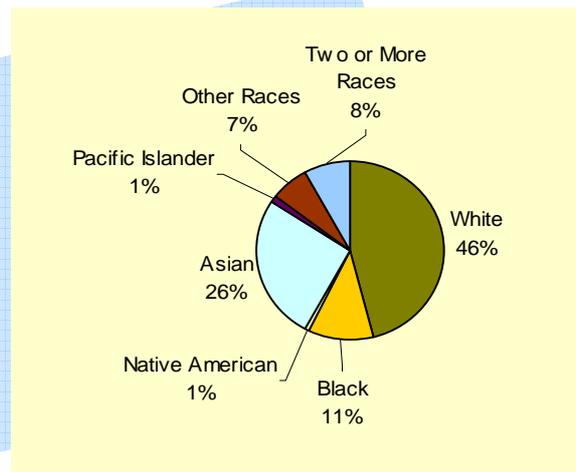
DIVERSITY

The community’s diverse population mirrors California’s diversity. The rich cultural diversity adds a vibrant quality to the community. The racial make-up of the two cities within the jurisdiction is shown below.¹

Galt Racial Diversity



Elk Grove Racial Diversity



Included in their applicable race categories above, Hispanics and Latinos make up 18% of Elk Grove’s population and 38% of Galt’s population.

¹ Source: U.S. Census Bureau: State and County QuickFacts

INCOME

Elk Grove median household income is \$77,791. Galt median household income is \$57,100.²

HOUSING

Elk Grove has 47,657 housing units averaging 3.25 people per household. The median home value is \$263,400. Galt has 7,632 housing units with an average of 3.12 people per household. The median home value is \$191,600.³

EDUCATION

The Elk Grove Unified School District, Galt Joint Union Elementary School District and the Galt Joint Union High School District are the school districts serving the jurisdiction. Together the Districts have 45 elementary schools, nine middle schools, ten high schools and five alternative high schools. A number of private schools are in the area along with several recently emerged charter schools. Cosumnes River College is just north of the jurisdiction’s boundaries. California State University, Sacramento and University of California, Davis are both within commuting distance.

Level of Education (Age 25+)		
	Elk Grove	Galt
High School Diplomas	90%	80%
Bachelor’s Degrees	35%	15%

Source: U.S. Census Bureau: State and County QuickFacts

RECREATION



In addition to a 127-acre regional park, there are 93 neighborhood and community parks offering year-round recreation opportunities. The Number of parks in the Elk Grove service area has increased by more than 37% over the last ten years. Sports facilities are abundant, including 50 baseball/softball diamonds and 42 soccer/football fields. The area has 18 miles of off-street trails, a nine-hole golf course, two community centers, four recreation centers, two aquatic complexes, a skate park and three dog parks.

The community offers a multitude of special events such as concerts in the park, parades, 4th of July fireworks, a multicultural festival and a chili cook-off to name just a few. The annual Giant Pumpkin Festival, Strauss Festival and Strawberry Festival bring thousands of visitors from throughout Northern California.

Park Expansion in Last 10 Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
No. of Parks	68	72	76	81	84	88	89	90	91	92	93
Park Acreage	472	492	509	564	580	631	635	648	650	652	694

² Source: U.S. Census Bureau: State and County QuickFacts

³ Source: U.S. Census Bureau: State and County QuickFacts

EMPLOYMENT

The California Employee Development Department estimates the City of Elk Grove (which the Parks and Recreation Department serves) to have a labor force of 75,900. Of the estimated labor force, 72,600 are employed, resulting in a 4.4% unemployment rate. The Cities of Galt and Elk Grove combined (Fire Department’s jurisdiction) has an estimated 86,700 people in its labor force with 82,700 employed resulting in an unemployment rate of 5.6%. The top ten employers are public service providers, manufacturers and retailers. Of the top ten employers in the jurisdiction, public agencies provide 59 percent of the employment opportunities.

Major Employers	# Employees
Elk Grove Unified School District	3,049
Bel Air/Raley's Supermarkets	500
Apple Computer	500
All Data	398
City of Elk Grove	286
Cosumnes Community Services District	253
Bimbo Bakeries	235
Wal Mart	161
AAA Call Center	113
Home Depot	110

PRINCIPAL PROPERTY TAXPAYERS

Property tax revenue is the largest funding source for the District. The majority of the principal taxpayers are development corporations.

Principal Property Taxpayers	% of Total District Taxable Assessed Value
Apple Computer, Inc.	1.03%
Donahue Schriber Asset Management Corporation	1.01%
Pappas Laguna 2 LP	0.61%
Oakmont Properties II LP	0.32%
Jackson II LLC	0.27%
9130 Nolan State LLC	0.25%
Kaiser Foundation Health Plan	0.21%
JJD HOV Elk Grove LLC	0.21%
Orion Citrus Grove Associates LLC	0.18%
Elk Grove Franklin Retail LLC	0.18%

JURISDICTION PROFILE

BACKGROUND

The Cosumnes Community Services District is a political subdivision of the State of California guided by a five-member elected Board of Directors. As an independent special district, the District focuses on essential quality of life services including fire protection, emergency medical services and parks and recreation services. The CSD serves an estimated 183,333 people within a 157 square-mile jurisdiction that includes the cities of Elk Grove and Galt, and the unincorporated area of south Sacramento County. The Fire Department serves Elk Grove and Galt, while the Parks and Recreation Department serves exclusively the Elk Grove portion of the District. The District employs 255 full-time staff. The three departments within the CSD are the Administrative Services Department, the Fire Department and the Parks and Recreation Department



CORE SERVICES

- Fire and rescue response
- Award-winning parks and facilities
- Emergency Medical Services
- Community events
- School and business safety inspections
- Swim lessons and aquatics programs
- Disaster preparedness programs
- Sports leagues, classes, camps
- Fire and life safety education
- Preschools, after-school programs and year-round camps
- Specialty classes for children, teens and adults



COSUMNES CSD DEPARTMENTS

The Fire Department covers a growing, diversified, and dynamic area of southern Sacramento County. The Fire Department operates from eight stations and an administration facility with 169 personnel. The Department responded to 15,170 incidents last fiscal year. Fire-rescue operations are provided by eight advance life support engine companies, six rescue ambulance units, one aerial ladder truck company, and one Battalion Chief. There are additional apparatus devoted to wild land fire, swift water rescue, confined space rescue, and mass casualty incidents. Fire prevention services, include new construction plan reviews, construction inspections, arson investigation, and fire code enforcement

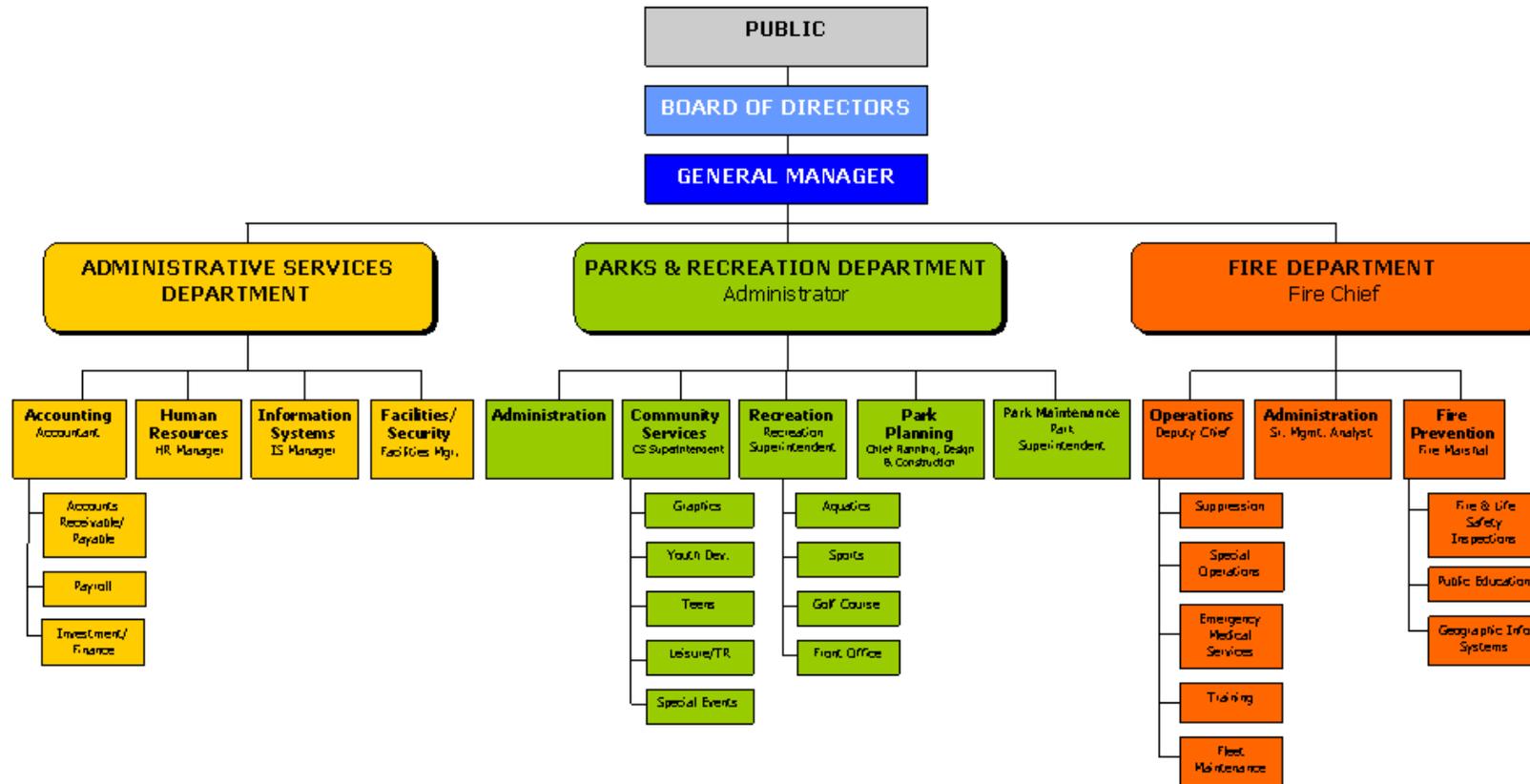


The Parks & Recreation Department vision is to provide memorable and healthy experiences through sustainable parks and recreation services. The department strives to achieve this vision by designing and maintaining parks and facilities that meet current and future needs; offering recreation programs that promote health, fun and lifelong learning; and providing exceptional service to the District's customers. Diverse programs such as special events, preschools, summer camps, teen programs, special interest classes, before- and after-school recreation, non-traditional sports, therapeutic recreation, youth and adult sports and aquatic programming are offered for all ages.

Administrative Services Department operations benefit the Board of Directors, the Fire and Parks and Recreation Departments and the general public. The functions charged to this department include management of the Human Resources Section that provides services to more than 500 full time, part time and seasonal employees; implementation of long-range planning; management of facility construction; maintenance of CSD buildings; and coordination of information systems. A major function of Administrative Services is the execution and monitoring of the CSD budget.



Cosumnes CSD Organizational Chart



2014/2015 AWARDS AND RECOGNITION

AWARD	PROGRAM/PROJECT	AWARDED BY
Excellence in Financial Reporting	CSD Operating Budget	Government Finance Officers Association
Excellence in Operating Budget	CSD Operating Budget	CA Society of Municipal Finance Officers
Award of Excellence	Discover the Water Marketing	CA Park & Recreation Society
Champion of the Community	Discover the Water Marketing	CA Park & Recreation Society District 2
Excellence in Food Safety	Snack Bar Concessions	Sacramento County Environmental Mgmt.
Exceptional Urban Forest	Well Managed Urban Forest	CA Urban Forest Council
Best Community Festival	Giant Pumpkin Festival	Best of Elk Grove
Best Place for Adult Fun	Comedy Night & Wackford	Best of Elk Grove
Best Place for Kids Fun	Wackford Community Complex	Best of Elk Grove
Best Customer Service	Parks & Recreation Department	Best of Elk Grove
Best Event Venue	Wackford & Laguna Town Hall	Best of Elk Grove
Best Place to Learn to Swim	Wackford Aquatic Complex	Best of Elk Grove
Best Golf Course	Emerald Lakes Golf Course	Best of Elk Grove



DISTRICT VISION, MISSION AND GOALS

VISION

A regional leader dedicated to providing superior fire, emergency medical and parks and recreation services that enrich the community and save lives.

MISSION

To enhance the quality of life for those residing in, doing business in and visiting the community. The CSD strives to provide balanced services to all areas of the community, while being responsive to individuals.

GOALS AND STRATEGIES

1. The CSD will provide exceptional service to customers.
 - a. Empower employees to provide exceptional service to all internal and external customers.
 - b. Communicate accurate and timely information to all internal and external customers using multiple mediums, as resources allow.
 - c. Provide opportunities for internal and external customer input and feedback.

2. The CSD will make safety a priority in all operations.
 - a. Prepare staff and community members for emergency situations.
 - b. Design and maintain parks, facilities, and apparatus using established standards for safety.
 - c. Identify and mitigate unsafe conditions.

3. The CSD will provide quality facilities, parks, and apparatus.
 - a. Design parks, facilities, and apparatus taking into account environmental, fiscal, and operational sustainability.
 - b. Utilize established standards for quality and durability to maintain parks, facilities, and apparatus.
 - c. Plan for replacement and/or repair of facilities, parks, and apparatus, as resources allow.

4. The CSD will provide services, programs, and facilities based on the distinct needs of the community.
 - a. Identify the needs of the community.
 - b. Categorize and prioritize services and programs.
 - c. Balance offerings with resources available.

5. The CSD will ensure its financial stability and accountability.
 - a. Maintain high standards of financial accountability.
 - b. Deliver services and programs in a cost effective manner utilizing available resources, emphasizing efficiency and accountability in day-to-day operations.
 - c. Protect existing revenue streams.
 - d. Seek and improve external funding sources.
 - e. Identify long-range funding needs.

6. The CSD will ensure transparency in all District operations.
 - a. Provide clear and concise financial reports and credible, timely, and objective information to internal and external customers, using multiple mediums and current technologies, as resources allow.
 - b. Actively involve CSD personnel in decisions that affect them.
 - c. Promote civic involvement by educating community stakeholders and engaging them in decision making.



LETTER OF TRANSMITTAL

DATE: August 19, 2015

TO: Board of Directors

FROM: Jeff Ramos, General Manager

SUBJECT: Adoption of Fiscal Year 2015/16 Cosumnes Community Services District Budget

RECOMMENDATION

The Board of Directors approves Resolution No. 2015-31 adopting the Fiscal Year 2015/16 Final Budget for the Cosumnes Community Services District.

BACKGROUND/ANALYSIS

The Cosumnes Community Services District Budget for Fiscal Year (FY) 2015/16 is hereby submitted. The budget was prepared in accordance with the approved District Goals and Strategies, The CSD Mission of enhancing the quality of life for the community and adherence to the General Fund allocations within the District's five-year financial projection. The budget provides an overview of the operating budget for the District as a whole, as well as a breakdown of the three departments: Administrative Services, Fire and Parks and Recreation.

The proposed Fiscal Year 2015/16 final budget is being submitted at \$66.1 million.

PRIORITIES & CHALLENGES

The Cosumnes Community Services District has established a proven track record of sound budget practices and prudent financial management. In good times, and bad, its Board of Directors, management team and staff have prided themselves on the efficient and effective use of District resources. This philosophy has served the District well over the years and continues to do so.

The District is estimating a 4% increase in property tax revenue from the prior fiscal year. This budget relies on \$1.3 million of the Budget Stabilization Reserve - more than double the \$600,000 budgeted in the 2014/15 FY - due to the District fully funding the Annual Required Contribution (ARC) for retiree health care.

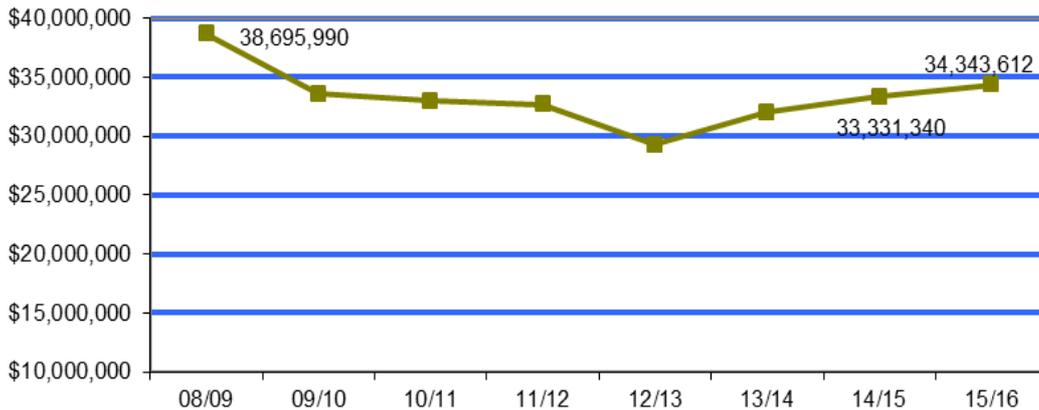
Going into the 2015/16 Fiscal Year, the District's priorities are to:

- Fund step increases for unrepresented employees;
- Terminate the Elk Grove engine company closure allowing the Fire Department to provide staffing in Elk Grove commensurate with the level provided two years ago prior to the brownout;
- Acquire supplies and equipment for the Fire Department that have been delayed for several years;
- Preserve aging facilities; and,
- Advertise parks and recreation services and programs offered.

ECONOMIC OUTLOOK

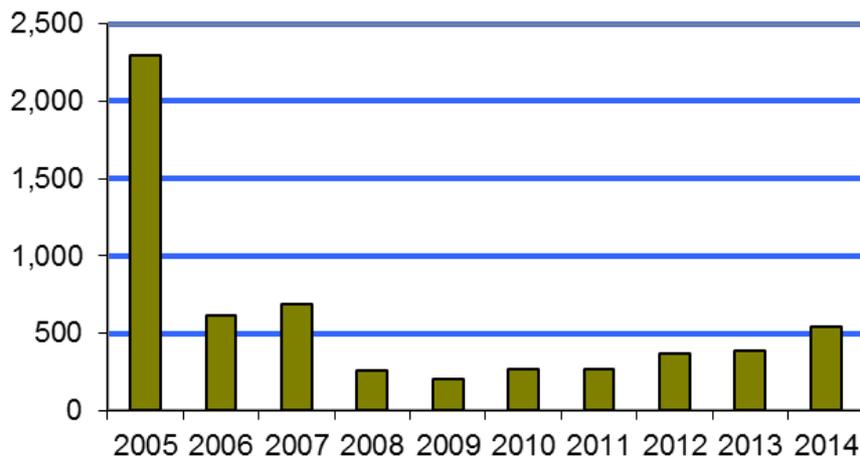
The primary funding source for District operations is property taxes. For more than 20 years, the District experienced annual property tax growth rates greater than ten percent. The nation-wide housing crisis disrupted this pattern in the 2008/09 FY. After five years of property tax decline, the District experienced a 9% increase in FY 2013/14, and will end 2014/15 FY with a 4% increase and is estimating a 3% increase in 2015/16.

Property Tax



New home construction is gradually on the rise in Elk Grove, the jurisdiction's largest city. After the sharp decline in the number of single-family residential building permits issued in 2006, there was a slight increase in 2010 and again in 2012 and 2013. Though, the 384 permits issued in 2013 and 543 issued in 2014 are nowhere near the 2,294 issued in 2005, the gradual increases reflect slow but steady growth in the new housing market.

**City of Elk Grove
Annual Single-Family Building Permit Issuance**



The housing market for single-family resale homes is showing signs of recovery as home prices have increased gradually in the last two years. The median home value in Elk Grove in January 2013 was \$244,000 compared to \$263,400 in January 2015 – an 8% increase. Galt experienced a 12% increase during the same two-year period with the median home value in January 2013 being \$170,000 and increasing to \$228,000 in January 2015.

Declining unemployment rates within the jurisdiction are anticipated to contribute to a gradual, but continual economic recovery. Annual unemployment rates have steadily declined since a 2010 high of 10.4 percent in Elk Grove and 20.3 percent in Galt. The California average unemployment rate for 2014 falls between the two cities at 7.1%.

Unemployment Rates - Annual Average

	2014	2013	2012	2011	2010	2009	2008	2007
Elk Grove	5.6%	7.1%	8.6%	9.8%	10.4%	9.1%	5.8%	4.4%
Galt	8.6%	14.4%	17.1%	19.4%	20.3%	18.2%	11.9%	9.1%

LEGISLATIVE OUTLOOK

The passing of two Assembly Bills has increased the Parks and Recreation Department's part-time salary expenses. In 2013, legislation was enacted raising the California minimum wage for all industries. The incremental increase raised the minimum wage from \$8/hour to \$9/hour from 2014 to 2015. The last increase, effective January 2016 requires employers to pay not less than \$10/hour. More recently, Governor Jerry Brown signed Assembly Bill 304 amending the Healthy Workplaces, Healthy Families Act of 2014. This legislation entitles employees working for 30 or more days to paid sick leave.

Assembly Bill 2577, passed in 2014, allows ground emergency medical transportation (GEMT) service providers to receive supplemental Medi-Cal reimbursement, in addition to the rate of payment that the provider would otherwise receive for Medi-Cal GEMT services. In its second year, the program is expected to generate approximately \$1.1 Million in ambulance transport revenue from Medical HMO transports.

BUDGET HIGHLIGHTS

Changes from the 2014/15 Fiscal Year

The District's 2015/16 FY Budget totals \$66.1 million, which is approximately \$9.4 million more the 2014/15 FY Budget. Changes from the previous fiscal year are summarized as follows:

- Increase in Salaries and Benefits by \$3,100,000 due to fully funding the annual required contribution for retiree health, increase in workers compensation rates and the minimum wage increase for part-time employees.
- Increase in Services and Supplies by \$590,000 primarily due to the standards of cover strategic plan implementation within the Fire Department.
- Increase in Leases and Loans by \$400,000 with the addition of loans for defibrillators, ambulance remounts, and fire apparatus to help replace an aging fleet and equipment within the Fire Department.
- Increase in Fixed Assets of \$2,100,000 due to ambulance remounts, fire apparatus, equipment and an alerting system for Station 78.
- Increase in Capital Improvements by \$1,800,000 due to an increase in scheduled CSD Capital Improvement Projects.
- Increase in Reserve by \$1,200,000 due to encumbered funds from Ground Emergency Medical Transportation (GEMT) and Intergovernmental Transfer (IGT) revenue from FY 2014/15.

Impacts to Service

- Termination of the temporary rotating closure of one Elk Grove Engine Company, which returns the District to normal minimum staffing levels of 40 line personnel on-duty each day.

- Fire Department will begin to return to service levels that were established prior to the downturn in the economy with purchases of equipment and supplies that were deferred until funding increased.
- Challenge to continue meeting community expectations with funding not yet sufficient to fund vacant positions.
- Termination of the step increase freeze for all non-represented employees.
- Thirteen Capital Improvement projects in the Parks and Recreation Department.

MAJOR PRIORTIES AND FUNDING SOURCES

Administrative Services Department

Fully funding the annual required contribution for retiree health. Funding source: General Fund

Fire Department

- Purchase of equipment and supplies that were deferred. Funding source: General Fund.
- Implementation of Strategic Plan and Standards of Cover initiatives. Funding source: General Fund.
- PowerLoad ambulance cots and VHF Radio Simulcast System pending grant awards.

Parks and Recreation Department

- Facility asset preservation. With buildings ranging in age from 5 to 65 years, performing deferred maintenance is an annual necessity. Scheduled for this fiscal year are 22 projects at ten facilities totaling approximately \$400,000. Funding source: program revenue, lease payments or general fund.
- Advertising the services and programs offered through a videographer contract, movie cinema ads and more branding at events and on District vehicles. Funding source: program revenue.
- Betschart Park trail improvement - Replace existing decomposed granite (DG) path with Concrete pathway with DG running shoulder. Where possible, improve connections to that system. Funding Source: Operating transfer in from Lighting and Landscape (L&L) Laguna Benefit Zone
- Davis Park - Replace playground equipment and add a small picnic area. Funding source: Operating transfer in from L&L Laguna Benefit Zone.
- Mix Park – Replace playground equipment. Funding Source: Operating transfer in from L&L Waterman Benefit Zone.
- Foulks Park – Replace playground equipment and add a picnic area. Funding source: Operating transfer in from L&L Laguna Benefit Zone.
- Oneto Park – Replace playground equipment and add a picnic area. Funding source: Operating transfer in from L&L Laguna Benefit Zone.
- Laguna landscape conversion and renovation - Convert ornamental turf area to drought tolerant landscape and renovate existing landscapes in disrepair. Funding source: Operating transfer in from L&L Laguna Benefit Zone.
- Johnson Park - Add concrete sidewalk to provide pedestrian connection between the north and south sides of the park along the eastern boundary of the park. Funding source: Operating transfer in from East Elk Grove Benefit Zone.
- Wright Park phase 2 – Design of a 16-acre portion of the park including landscape improvements, sports fields, a parking lot, restroom, picnic areas and 13.3 acre vernal pool preserve. Funding source: Operating transfer in from L&L East Elk Grove Benefit Zone and Park Impact Fees.

- East Elk Grove landscape conversion and renovation- Convert ornamental turf area to drought tolerant landscape and renovate existing landscapes in disrepair. Funding source: Operating transfer in from East Elk Grove Benefit Zone.
- George Park – Design and construction of a 5-acre park to include a playground, picnic area, landscape improvements and other amenities to be determined during the community outreach process. Funding source: Park Impact Fees.
- Morse Park Community Center - Design of a 10,000 square foot community center at Morse Community Park. Operating transfer in from L&L East Franklin Benefit Zone, Park Impact Fees and Quimby Fees.
- Oasis Community Park – Design of a 20-acre community park located in the Madeira East Development. Funding source: Laguna Ridge Supplemental Park Fee.
- Madeira East Park - Design of a 5.1-acre neighborhood park located in the Madeira East Development. Funding source: Laguna Ridge Supplemental Park Fee.
- Horseshoe Park – Construction of a 9.1-acre park located in the Laguna Ridge Development. Funding source: Supplemental Park Fee.

POLICY AND ASSUMPTION FOR KEY REVENUE

Ambulance Transport

Using detailed fiscal and business trend modeling, Wittman Enterprises (The District's EMS billing company) estimates the number of billable transports combined with payment breakdown projections for the following year. This projection is then reviewed by Fire Department staff, using a combination of intuitive trend modeling and demographic projections to verify Wittman's methodology.

Development Fees

Development fees and parkland dedications are received from new residential developers for the construction of parks. The Parks and Recreation Department utilizes a five-year Capital Improvement Plan (CIP) to schedule park construction. The estimate is based on the schedule of projects for FY 2014/2015, remaining costs for existing projects and the costs for new projects. The projects for which the estimate is based on include Town Hall Amphitheater renovation, Derr Okamoto Community Park Phase II and skate park improvements, Wright Park Phase II, Stonelake Park water play area, Bartholomew Park maintenance building, Elk Grove Park Pirate's Island Playground, George Park, Morse Park Community Center and Davis and Mix playground replacements (Project descriptions are included in the Major Priorities and Funding Sources Section). Funding may come from a number of sources, including park impact fees, Quimby fees and Cosumnes Legacy Foundation.

Operating Transfer In

The Landscape and Lighting Act of 1972 allows cities, counties and special districts to levy assessments for land purchase and the construction, operations and maintenance of parks, landscaping, lighting, traffic signals and graffiti abatement. The CSD Landscape and Lighting Assessment District generates revenue within 13 benefit zones and three sub-assessment zones. Assessments are based on benefits to be received in each benefit zone. A portion of the assessment within each benefit zone may be used for park maintenance, parks rehabilitation, safety lighting, and corridor maintenance in accordance with the California Streets & Highways Code Sec. 22500 et seq.

Plan Check Fees

The Fire Department uses demographic trend modeling to determine if Fire Prevention Bureau revenue will increase based on development and economic trend factors inherent in the community and region.

Property Tax

The primary funding source for District operations is property taxes. After five years of property tax decline, the District experienced a 9% increase in FY 2013/14 and is expecting a 6% increase in the 2014/15 FY. Under California State law, District property taxes are assessed and collected by the County of Sacramento up to 1% full cash value of taxable property, plus other increases approved by the voters and distributed in accordance with statutory formulas. Sacramento County property tax revenue assumptions are based on inflation factors, resale values and new development trends.

Quimby Fees

Fees collected from developers in-lieu of land dedication for parks and recreation facilities. The revenues must be used "for the purpose of developing new or rehabilitating existing neighborhood or community parks or recreational facilities to serve the subdivision." California Government Code Section 66477 provides the authority and formula for the dedication or the payment of fees for subdivisions. In cooperation with the City of Elk Grove, the CSD administers the fee collection. Funds are restricted to the rehabilitation or new development of parks or recreational facilities that will serve the residential subdivisions that are assessed the fee.

Recreation Fees

Staff examined the previous year's revenue performance before beginning revenue forecasting for the 2014/15 Fiscal Year. The basis for the estimate includes examination of past performance combined with a thorough review of participation trends going forward and the incorporation of new and/or revised fees.

Supplemental Park Fee

District park planning staff performs landscape architectural services for City of Elk Grove park and landscape improvement projects under a Master Services Agreement. The City provides funding for these projects and the project details are identified in the City CIP.

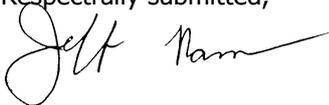
DISTRICT PERFORMANCE

The District continues to perform exceptionally well in providing for the needs of the residents of the Elk Grove and Galt communities. This effort is spearheaded by our competent staff who continually receive praise from our customers.

ACKNOWLEDGMENTS

I would like to express my sincere thanks to department staff and the Board of Directors for their support and assistance during this budget process.

Respectfully submitted,



Jeff Ramos

General Manager

**COSUMNES COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
RESOLUTION NO. 2015-31**

RESOLUTION ADOPTING FINAL BUDGET

The BOARD OF DIRECTORS of the Cosumnes Community Services District hereby adopts the Final Budget of the District for the 2015-16 Fiscal Year as follows:

	General	Debt Service
	<u>Fund</u>	<u>Fund</u>
(1) Salaries and Benefits	\$42,328,214	
(2) Services and Supplies	8,683,443	
(3) Loans and Lease Payments	2,793,397	242,314
(4) Fixed Assets		
(A) Land	250,000	
(B) Structures/Improvements	6,930,108	
(C) Equipment	2,970,181	
(5) Operating Transfers Out	663,403	
(6) Reserve Increases	<u>1,220,942</u>	<u> </u>
TOTAL	\$66,109,972	242,314

BE IT FURTHER RESOLVED that the means of financing the expenditure program will be by monies derived from Revenues to Accrue, Fund Balance Available and Property Taxes.

BE IT FURTHER RESOLVED that the proposed budget be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

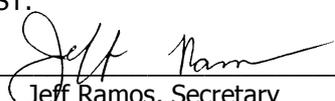
Passed and adopted this 19th day of August, 2015, by the following vote:

- AYES: 5
- NOES: 0
- ABSTAIN: 0
- ABSENT: 0



 Rich Lozano, President

ATTEST:



 Jeff Ramos, Secretary

**COSUMNES CSD
Final Budget**

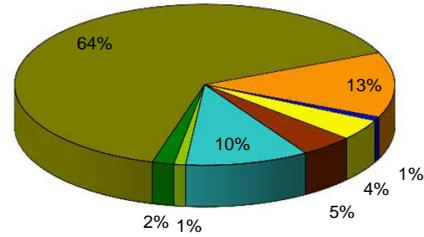
OBJECT NAME	ADMIN SVCS	FIRE	RECREATION	GENERAL FUND TOTAL	DEBT SERVICE FUND	CAPITAL PROJECTS FUND
EXPENDITURES						
Salaries/Benefits	2,806,481	29,899,240	6,529,581	39,235,302		
Services/Supplies	438,212	3,824,611	3,328,458	7,591,281		
Leases/Loans	664,400	1,728,314	44,128	2,436,842	246,089	
Fixed Assets	6,500	856,237	33,340	896,077		
Operating Transfers Out	14,902	213,704	633,767	862,373		
Reserve Increase			27,921	27,921		
Subtotal	3,930,495	36,927,435	15,336,036	56,193,966	246,089	0
SB2557 County Admin Fees	500,273	0	0	500,273		
Contingency	0	0	0	0		
Subtotal	500,273	0	0	500,273	0	0
TOTAL EXPENDITURES	4,430,768	36,927,435	15,336,036	56,694,239	246,089	0
REVENUES						
Property Taxes - Elk Grove	4,066,522	23,670,728	3,181,362	30,918,612		
Property Taxes - Galt		3,425,000		3,425,000		
Interest Income	50,250			50,250	0	0
Recreation/Other Service Fees		78,346	5,643,906	5,722,252		
Ambulance/Plan Check Fees		6,290,506	2,000	6,292,506		
In-Lieu/State/Fed Aid Funds		443,862		443,862		
Encumbered Funds		594,299		594,299		0
Use of Reserves	58,757	1,399,497	2,819,625	4,277,879		
Other Revenue**	860	977,880	1,189,253	2,167,993		
Operating Transfers In	254,379	47,317	2,499,890	2,801,586	246,089	
TOTAL REVENUES	4,430,768	36,927,435	15,336,036	56,694,239	246,089	0
NET	0	0	0	0	0	0

** Other Revenue includes bldg rentals, donations/contributions, celltower rents, fire control service charges, Galt RDA funds, insurance proceeds, long-term loan proceeds and sale of personal property.

COSUMNES CSD Final Budget

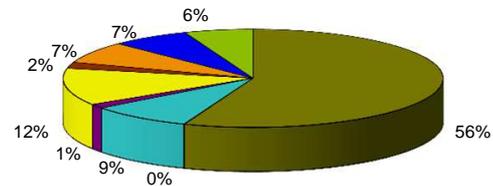
Expenditures by Object Type

OBJECT TYPE	AMOUNT	%
Salary/Benefits	42,328,214	64%
Serv/Supplies	8,683,443	13%
SB2557 Fees	520,284	1%
Leases/Loans	2,793,397	4%
Fixed Assets	2,970,181	4%
Capital Improvement	6,930,108	10%
Operating Transfer Out	663,403	1%
Reserve Increase	1,220,942	2%
TOTAL	66,109,972	100%



Revenues by Object Type

OBJECT TYPE	AMOUNT	%
Property Tax	36,915,772	56%
Interest Income	45,000	0%
Rec Fees	5,753,903	9%
In-Lieu/Federal Aid	928,478	1%
Ambul/Plan Check Fees	8,081,369	12%
Encumbrances	1,330,907	2%
Reserves	4,743,910	7%
Other Revenue**	4,442,349	7%
Operating Transfers In	3,868,284	6%
TOTAL	66,109,972	100%



** Other Revenue includes building rentals, donations/contributions, celltower rents, fire control service charges, Galt RDA funds, long-term loan proceeds and sale of personal property.

**COSUMNES CSD
Reserves**

BOARD DESIGNATED RESERVES	6/30/2015 BALANCE	BUDGETED FY 15/16	INCREASE FY 15/16	7/1/2015 BALANCE
BOARD DESIGNATED RESERVES				
EMERGENCY RESERVE	\$ 2,844,752			2,844,752
DEBT PAYMENT				
Land-Training Fac Debt Pymnt				-
Station 75 Principal Repayment	8,457			8,457
CAPITAL RESERVES				
EG Rec Cntr Cap Imprv	31,000			31,000
Laguna Town Hall Pavilion	40,000		10,000	50,000
Wackford Complex	20,000			20,000
Fox Aquatic Complex	52,550		49,000	101,550
Youth Facility Development	20,700			20,700
Bartholomew Sports Park	33,020		30,000	63,020
Bartholomew Sports Park	43,290		21,095	64,385
Dillard Ranch	96,838		10,847	107,685
Bartholomew Sports Park Construction	2,767,357			2,767,357
Apparatus Replacement	1,057,190	192,000		865,190
Fire Facilities	7,528			7,528
Golf Capital Improvement	15,000			15,000
BUDGET STABILIZATION ACCOUNT				
Recreation Reserves	2,076,438	177,253		1,899,185
Fire Reserves	6,072,834	1,157,735	1,100,000	6,015,099
Administrative Services Reserves	840,094	35,549		804,545
<i>SUB-TOTAL BOARD DESIGNATED</i>	<i>16,027,048</i>	<i>1,562,537</i>	<i>1,220,942</i>	<i>15,685,453</i>
<i>LEGALLY DESIGNATED RESERVES</i>				
FIRE DEVELOPMENT IMPACT FEES	2,890,492	1,156,373		1,734,119
PARK DEVLEOPMENT IMPACT FEES				
East Franklin	4,112,244	1,225,000		2,887,244
Eastern Elk Grove	2,476,159	100,000		2,376,159
West Laguna	70,914			70,914
Lakeside	29,291			29,291
Laguna Stonelake	106,944			106,944
PARK IN-LIEU FEES	3,983,490	700,000		3,283,490
<i>SUB-TOTAL LEGALLY DESIGNATED</i>	<i>13,669,534</i>	<i>3,181,373</i>	<i>0</i>	<i>10,488,161</i>
<i>TOTAL CSD RESERVES</i>	<i>\$ 29,696,582</i>	<i>4,743,910</i>	<i>1,220,942</i>	<i>26,173,614</i>

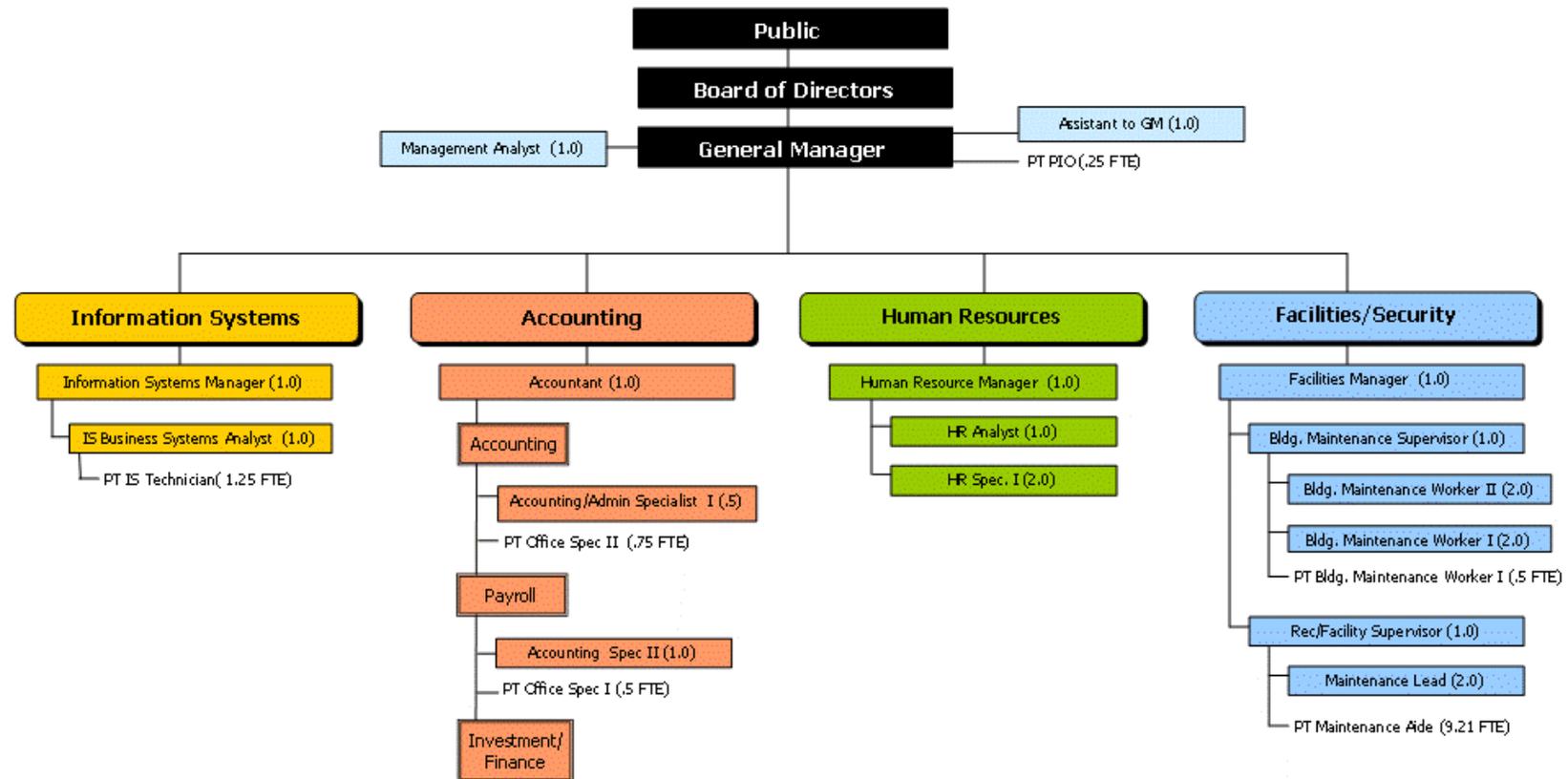
ADMINISTRATIVE SERVICES DEPARTMENT Budget 9230

DEPARTMENT DESCRIPTION

The operations of the Administrative Services Department benefit not only the Board of Directors, which it directly supports, but the entire District, including the Fire and Parks Departments and the general public. The Administrative Services Department is a vital part of the CSD. One major function of Administrative Services is the execution and monitoring of the CSD budget. During these times when public funds are greatly scrutinized, it is critical that these monies be utilized to the best benefit of the community we serve. The Board requires the best estimations and information staff can provide in order to make responsible financial decisions that could impact service levels. The Administrative Services Department performs the following activities/functions:

- **Financial Functions** – The Administrative Services Department oversees the District’s financing needs, including the District’s investment portfolio, issuance of long-term debt as needed and implementation of development impact fee programs. Administration processes all District accounts payable and accounts receivable, including reconciliation of District checking accounts and monitoring of daily cash balances. Furthermore, Administration prepares the Comprehensive Annual Financial Report which is submitted to the Government Financial Officers Association for review. In addition, Administration oversees the entire payroll function for the District, and prepares monthly and quarterly payroll tax returns to Federal and State Agencies.
- **Personnel/Human Resources** – The Administrative Services Department oversees all human resource functions from recruitment of personnel to evaluation of staff to insure laws are adhered to and consistently applied throughout the District. Also, Human Resources accounts for the District’s employee benefit package and updates the District’s personnel manual and part-time employee manuals.
- **Management Information Systems** – The Administrative Services Department is responsible for maintaining the District’s computer system, developing computer usage security policies and procedures, and assisting staff in more efficiently utilizing the District’s computing capability. Also, Administration is responsible for development and maintenance of the District website including on-line registration for various District recreation programs.
- **District Public Information/Education/Relations** – The Administrative Services Department reviews and authorizes all District communications, assists with the development of Fire and Parks Department public education programs, coordination and marketing of CSD events, and attends community events.
- **Facilities/Building Maintenance** – The Administrative Services Department is responsible for building maintenance throughout the District. Also, Administration assists with the planning, development, management, and improvement of various District facilities, and administers other projects District Wide.
- **Security Services** – The Administrative Services Department is responsible for the coordination and scheduling of off-duty officer security services for District Wide parks and facilities and maintaining security related records, reports, log sheets, timesheets, and equipment. Also, Administration acts as liaison to the Elk Grove Police Department and the Sacramento County Sheriff’s Department for all District Wide security related issues.
- **Liaison with other Jurisdictions, the Media, and the Community** – The General Manager/Secretary of the Board acts as liaison between the District staff and Board Members, the media, the County, the City of Elk Grove, the City of Galt, other special districts, and the community.

ADMINISTRATIVE SERVICES ORGANIZATIONAL CHART



PRIORITIES/CHALLENGES

- The Cosumnes CSD local economy has picked up speed, but it hasn't reached a full recovery from the recession, and the effects of a downturn that began in 2007 still linger. In Sacramento County, 13,700 wage and salary jobs were created, representing a growth rate of 2.5%. This is the third annual increase for Sacramento County since before the recession of 2007-2009. The unemployment-rate improved as well, falling from 6.9% in 2014 to 6.7% in 2015. Property tax revenues are projected to increase 4% compared to the prior fiscal year due to some degree of stability in the housing market with projected home appreciation between 1 to 5%, combined with local development, a projected increase in wage and salary jobs and a decrease in unemployment.
- The Administrative Services Department will attempt to provide a high level of service to the community and support to Board members and District employees while managing the aftermath of the Administration Building fire.
- Administration will maintain established standards for safety and security of the District's temporary building.
- Finally, Administration will continue to decrease expenditures through competitive bidding processes and consolidating or elimination of services, supplies and equipment.

FULL-TIME STAFFING

Position Classifications	Actual 12/13	*Authorized 13/14	Funded 13/14	*Authorized 14/15	Proposed 2015/16
General Manager	1	1	1	1	1
Assistant to the General Manager	1	1	1	1	1
Management Analyst	1	1	1	1	1
Accountant	1	1	1	1	1
Human Resource Manager	1	1	1	1	1
Human Resource Analyst	1	1	1	1	1
Accounting Specialist II	1	1	1	1	1
Acct/Admin Specialist I	1.5	1.5	1.5	1.5	1.5
Human Resource Specialist I	2	2	2	2	2
Information Systems Manager	1	1	1	1	1
IS Business Systems Analyst	1	1	1	1	1
Facilities Manager	1	1	1	1	1
Recreation Facility Supervisor	0	0	0	1	1
Maintenance Worker III	1	1	1	1	1
Maintenance Worker II	2	2	2	2	2
Maintenance Worker I	3	3	3	3	2
Maintenance Lead	0	0	0	2	2
Total	21.5	21.5	21.5	22.5	21.5

Positions Removed from Authorized Allocation List FY 15/16

***Authorized Position** - Currently funded position or a position that has been unfunded for less than two full fiscal years. A position that has been unfunded in excess of two fiscal years shall be removed from the Authorized Allocation list with the exception of fire suppression positions. Fire suppression positions shall be maintained at a level no less than the minimum staffing requirements.

SIGNIFICANT CHANGES FROM 2014/15 FY BUDGET

Significant changes between the Final FY 2014/15 budget and the Final FY 2015/16 budget within the Administrative Services Department are summarized as follows.

- Anticipated property tax revenues will increase 4% compared to FY 2014/15 as announced by the Sacramento County Assessor's Office.
- Administration staff will continue to assume all investment decision making and investing activities.
- Miscellaneous staff funded from the general fund will receive step increase in the current year.
- Administration building maintenance expenditures and utilities reduced due to fire in the prior year.

**ADMINISTRATIVE SERVICES DEPARTMENT
Budget 9230
Activity Statement**

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		2,938,087
2000	Services and Supplies		920,718
3000	Capital Lease		663,618
4000	Fixed Assets		1,700
6980	Operating Transfers Out		13,617
		Total Expenditure Accounts	\$ 4,537,740
Revenues			
6990	Operating Transfers In		264,088
9000	Revenue		4,274,183
9999	Reserves		35,549
		Total Revenue Accounts	\$ 4,537,740

MAJOR FUNCTIONS

The Administrative Services Department provides guidance and support to the Board of Directors; oversees the District's budget; manages the human resources section that provides services to more than 500 full time, part time and seasonal employees; implements long-range planning; maintains CSD buildings; coordinates information systems; manages facility construction and coordinates marketing and public relations.

2014/15 ACCOMPLISHMENTS (July-Feb)

- Finance completed and received Board approval of District Final Budget for FY 14/15. (Goal 6a)
- Finance coordinated and completed the District's FY 13/14 Annual District Audit and Comprehensive Annual Financial Report. (Goal 5a, 6a)
- Finance completed the District's FY 13/14 State Controllers Report for the State of California. (Goal 5a, 6a)
- Finance finalized two remounted ambulances, two Stryker power load systems, and two Stryker air-chairs capital lease with Kansas State Bank. (Goal 5d)
- Finance analyzed cash flow and purchased negotiable certificates of deposit and corporate notes for the District. (Goal 5c)
- Facilities will complete approximately 1,184 work orders. (Goal 2b, 3b, 3c)
- Facilities installed five new HVAC units within the Valley Oak Ballroom and kitchen at WCAC. (Goal 2c)
- Facilities coordinated the fire extinguisher service for all facility sites. (Goal 2c)
- Facilities conducted SMAQMD annual inspections on generators and gas tanks. (Goal 3b)

- Facilities conducted hazardous waste materials inspections for the Sacramento County Environmental Management Department and updated the California Unified Program Agency database for the District. (Goal 3b)
- Facilities installed new kitchen cabinets, countertops, sinks, faucets, range hoods, and water heater at the Youth Center. (Goal 2a)
- Technology will complete approximately 826 work orders. (Goal 1a, 1b, 1c)
- Technology installed cameras for PCI compliance and implemented PCI password policy in golf and Class software. (Goal 1a, 4a)
- Technology installed 2014 year-end update to accounting software and concluded final Class software registration upgrade. (Goal 1a, 4a)
- Human Resources completed open enrollment requirements with CalPERS for insurance changes to take effect January 1, 2015. (Goal 5b)
- Human Resources researched and implemented new California sick law for part-time employees. (Goal 5b)

GOALS FOR 2015/16

- Accounts payable will pay invoices within 5 days of receipt. (Goal 3b)
- Accounts receivable will deposit checks and cash same day as receipt. (Goal 6a)
- Accounts payable will scan monthly batches into Laser fiche within 45 days of month-end. (Goal 6a)
- Finance will coordinate the District's Audit and submit the District's Comprehensive Annual Finance Report to the GFOA for the certificate of achievement for excellence in financial reporting award. (Goal 5a, 6a)
- Finance will submit the District's annual budget to CSMFO for the certificate of excellence in budgeting award. (Goal 5a, 6a)
- Finance will submit the State Controllers Report within 118 days of fiscal year end. (Goal 5a, 6a)
- Finance will submit the 990 tax return for the Cosumnes Legacy Foundation. (Goal 5a, 6a)
- Finance will continue to take over administration of the District's investment portfolio. (Goal 5b, 5c)
- Payroll will prepare and submit Quarterly and Annual Form 941 to Internal Revenue Service a timely manner. (Goal 5a, 6a)
- Payroll will pay employees within the time period worked. (Goal 5b)
- Technology will complete work orders within a day of submittal. (Goal 1a)
- Technology will continue to control cost and maintain District management information systems efficiently. (Goal 5b)
- Facilities will complete work orders within a week of submittal. (Goal 2c)
- Facilities will continue to control cost and maintain District Facilities efficiently. (Goal 3c, 5b)

WORKLOAD MEASURES

Measure	Actual 2013/14	Projected 2014/15	Budget 2015/16
Invoices Processed	18,612	17,664	18,194
Checks Cut	6,401	5,652	5,822
Receipts Processed	1,739	1,536	1,582
Documents Scanned	46,104	37,164	38,279
Applications – Human Resources	2,074	1,104	1,137
Recruitments	65	48	51
Personnel Action Forms	413	384	396
Payroll	5,570	5,760	5,933
Off Payroll Forms	293	348	358
Unemployment Forms	114	96	99
New Hire/Re-Hire Orientation	45	48	53
Workers Compensation Reports	123	108	111
Business Portal Access – CSD Staff	1,252	1,405	1,447
Business Portal Access – Screens	36,386	37,843	38,978
Facilities Work Orders Completed	2,079	1,824	1,879
Technology Work Orders Completed	1,387	1,296	1,335
Website Statistics – Total Hits	17,498,250	15,725,160	16,196,915

**ADMINISTRATIVE SERVICES DEPARTMENT
Budget 9230
Line Item Summary**

ACCOUNT NO.	ACCOUNT	AMOUNT
1110	Salaries	1,524,904
1121	Part-Time/Extra Help	424,077
1210	PERS Retirement	281,487
1220	Medicare/FICA	29,761
1230	Group Insurance	629,348
1240	Workers' Compensation	48,510
	TOTAL 1000 ACCOUNTS	\$2,938,087
2005	Legal Notices	2,750
2021	Subscriptions	1,650
2035	Training	6,563
2039	Employee Transportation	200
2051	Insurance/Liability	21,654
2061	Memberships	8,340
2076	Office Supplies	7,210
2081	Postage	4,500
2085	Printing Services	1,000
2103	Ag Services	805
2193	Refuse Collection	1,680
2197	Telephone Service	12,480
2205	Automotive Maintenance Services	16,500
2226	Expendable Tools	1,346
2236	Fuel/Lubricant Supply	24,000
2261	Office Equipment Maintenance	1,708
2275	Rent/Lease Equipment Services	2,040
2291	Other Equipment Maintenance Svc & Supply	500
2314	Clothing/Personal Supply	2,980
2332	Food Supplies	550
2443	Medical Services	690
2505	Accounting/Financial Services	522,575
2531	Legal Services	151,922
2591	Professional Services	94,640
2811	Data Processing Maint/Services	24,250
2812	Data Processing Supplies	4,700
	TOTAL 2000 ACCOUNTS	\$920,718
3210	Interest Expense	128,306
3230	Lease Obligation Retirement	521,338
3450	Taxes/Licenses	13,974
	TOTAL 3000 ACCOUNTS	\$663,618
4305	Computer Equipment	1,700
	TOTAL 4300 ACCOUNTS	1,700
6980	Operating Transfers Out	\$ 13,617
	TOTAL 6000 ACCOUNTS	\$13,617
	TOTAL EXPENDITURE ACCOUNTS	\$4,537,740
6990	Operating Transfers In	\$ (264,088)

**ADMINISTRATIVE SERVICES DEPARTMENT
Budget 9230
Line Item Summary**

ACCOUNT NO.	ACCOUNT	AMOUNT
9101	Property Taxes	-4,193,103
9410	Interest Income	\$ (45,000)
9999	Reserves	\$ (35,549)
	TOTAL 9000 ACCOUNTS	\$ (4,273,652)
	TOTAL REVENUE	\$ (4,537,740)
	NET OVER/(UNDER)	0

FIRE DEPARTMENT Budget 9220

DEPARTMENT DESCRIPTION

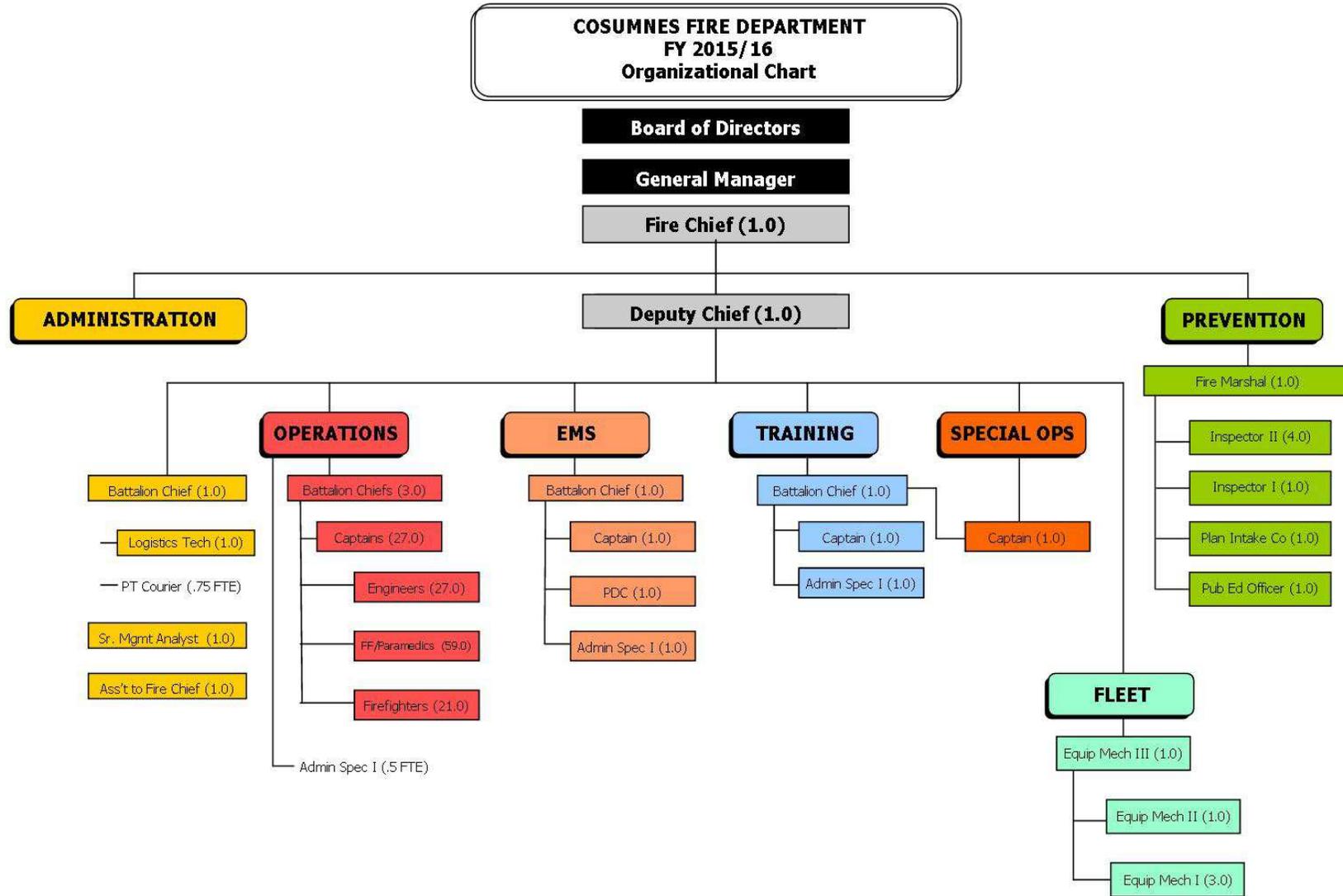
For more than a century, the Cosumnes Fire Department has proudly provided the finest in emergency mitigation and fire prevention services to the citizens and visitors of Elk Grove, Galt, and the surrounding communities. The Cosumnes Fire Department operates from eight stations and an administration facility with a total of 164 full-time and 2 part-time personnel. The Department responded to 15,796 incidents in 2014, a 7.3% increase from 2013.

Fire-rescue operations are provided by eight advanced life support (ALS) engine companies, six rescue ambulance units, one aerial ladder truck company, and one Battalion Chief. There are additional apparatus devoted to wildland fire, swiftwater rescue, confined space rescue, and mass casualty incidents. Fire prevention services, including new construction plan reviews, construction inspections, arson investigation, and fire code enforcement are provided as well.

The Cosumnes Fire Department covers a growing, diversified, and dynamic area of southern Sacramento County. As the District continues to change in the coming years, the Fire Department will continue to adapt to meet the needs of the community it serves. The men and women of this Department are devoted to providing skilled responses to all types of emergencies, while also seeking to educate the public in the prevention of emergencies. Through training, efficient operations, public education and outreach, effective fire prevention, and commitment to our mission, we are prepared to meet the needs of the District we serve.

The Cosumnes Fire Department is divided into seven divisions: Administration, Operations, EMS, Fire Prevention, Fleet, Training, and Special Operations. These seven divisions work in concert to provide leading emergency mitigation and fire prevention services in the region, all under the supervision of Fire Chief Tracey Hansen.





PRIORITIES/CHALLENGES

- The Fire Department's Fiscal Year budget is consistent with District policies, goals and strategies, and the Department's mission.
- The Department's focus is to maintain service delivery consistent with community expectations, while also ensuring the safety of our personnel in a community that is once again growing.
- The Department will continue to examine expenses and revenue streams to ensure that the Fire Department assists the District in its goal of achieving financial stability.
- The Department continues to prepare both long and short term financial strategies to address current and future capital needs.

FULL-TIME STAFFING

Position Classifications	Actual 13/14	*Authorized 14/15	Funded 14/15	*Authorized 15/16	Proposed 15/16
Fire Chief	1	1	1	1	1
Deputy Chief of Operations	1	1	1	1	1
Fire Marshal	1	1	1	1	1
Battalion Chief	6	6	6	6	6
Captain (station staffing)	27	27	27	27	27
Captain (divisional)	3	3	3	3	3
Engineer	27	27	27	27	27
Firefighter	77	85	85	80	80
Inspector II	4	4	4	4	4
Inspector I	1	1	1	1	1
Sr. Management Analyst	1	1	1	1	1
Performance Develop Coordinator	1	1	1	1	1
Equipment Mechanic III	1	1	1	1	1
Equipment Mechanic II	1	1	1	1	1
Equipment Mechanic I	3	3	3	3	3
Assistant to the Fire Chief	1	1	1	1	1
Administrative Specialist I	2.5	2.5	2.5	2.5	2.5
Plan Intake Coordinator	1	1	1	1	1
Public Education Officer	1	1	1	1	1
Logistics Technician	1	1	1	1	1

Positions Removed from Authorized Allocation List FY 15/16

- None

****Authorized Position** - Currently funded position or a position that has been unfunded for less than two full fiscal years. A position that has been unfunded in excess of two fiscal years shall be removed from the Authorized Allocation list with the exception of fire suppression positions. Fire suppression positions shall be maintained at a level no less than the minimum staffing requirements.*

SIGNIFICANT CHANGES FROM 2014/15 FY BUDGET

- Reductions in Expenses
 - \$ 66,846 Salaries
 - \$ 42,639 Overtime
 - \$ 17,030 Building Maintenance
 - \$ 399,329 Structures and Improvements

- Increases in Expenses
 - \$ 593,000 Station Staffing Overtime
 - \$ 1,745,146 Group Insurance
 - \$ 140,916 Worker's Compensation Insurance
 - \$ 8,970 Subscriptions
 - \$ 4,725 Books and Periodicals
 - \$ 19,650 Conferences
 - \$ 51,720 Training
 - \$ 5,000 Public Education
 - \$ 32,600 Medical Equipment Supply
 - \$ 18,135 Medical Services
 - \$ 780,202 Professional Services
 - \$ 45,621 Data Processing/Maintenance/Service
 - \$ 9,847 Data Processing Supplies
 - \$ 326,957 Lease Obligation Retirement
 - \$ 83,464 Improvements Other Than Buildings
 - \$ 1,077,366 Vehicles
 - \$ 58,491 Other Equipment
 - \$ 297,690 Computer Equipment
 - \$ 1,100,000 Reserves

- Increases in Revenue
 - \$ 2,029,238 Property Taxes
 - \$ 939,745 Federal Aid – Public Safety
 - \$ 422,368 Service Fees/Charges (Other)
 - \$ 137,345 Long Term Loan Proceeds
 - \$ 680,785 Encumbered Funds
 - \$ 1,106,611 Reserves

**FIRE DEPARTMENT
Budget 9220
Line Item Summary**

ACCOUNT NO.	ACCOUNT	AMOUNT
1110	Payroll Expenses	18,107,600
1121	Part Time / Extra Help	19,618
1131	Overtime - Reimbursed	20,005
1132	Overtime	178,861
1133	Station Staffing Overtime	2,387,500
1143	Uniform Allowance	160,950
1210	Retirement	4,245,545
1220	MediCal / Social Security	305,824
1230	Group Insurance	5,812,278
1240	Workers' Compensation	1,402,800
TOTAL 1000 ACCOUNTS		\$ 32,640,981
2005	Advertising / Legal Notices	4,800
2015	Blueprint / Copying Services	0
2021	Subscriptions	11,970
2022	Books & Periodicals	12,050
2025	Film / Photo	1,900
2029	Conferences	32,450
2035	Training	135,121
2039	Employee Transportation	4,150
2040	Strike Team Travel	1
2051	Insurance-Liability	179,050
2061	Memberships	4,249
2076	Office Supplies	19,500
2077	Public Education	9,955
2081	Postage Service	4,400
2085	Printing Services	2,600
2103	Ag Services	31,816
2111	Building Maintenance	136,970
2191	Electricity	127,965
2192	Natural Gas / LPG / Fuel Oil	65,825
2193	Refuse Collection / Disposal Services	16,776
2195	Sewage Disposal Services	11,200
2197	Telephone	176,067
2198	Water	45,595
2205	Automotive Equipment/Maintenance/Service/Supplies	194,050
2226	Expendable Tools	7,105
2231	Fire Equipment / Maintenance	131,157
2236	Fuel / Lubricant Supply	344,060
2252	Medical Equipment/Maintenance/Services/Supplies	268,900

**FIRE DEPARTMENT
Budget 9220
Line Item Summary**

ACCOUNT NO.	ACCOUNT	AMOUNT
2261	Office Equipment / Maintenance	6,750
2271	Radio Equipment / Maintenance	18,455
2275	Rent / Lease Equipment Service	54,225
2291	Other Equipment / Maintenance / Services / Supplies	60,875
2314	Protective Equipment / Clothing	182,570
2332	Food Supplies	12,345
2443	Medical Services	88,295
2505	Accounting / Financial Services	70,000
2531	Legal Services	125,000
2591	Professional Services	1,401,375
2811	Data Processing Maintenance / Services	85,787
2812	Data Processing Supplies	22,230
2931	Communication Services	701,411
	TOTAL 2000 ACCOUNTS	\$ 4,809,000
3210	Interest Expense	570,424
3220	Bond / Loan Redemption	0
3230	Lease Obligation Retirement	1,524,360
	TOTAL 3000 ACCOUNTS	\$ 2,094,784
4101	Land Acquisition	250,000
4201	Structures and Improvements	22,814
4202	Improvements other than Buildings	89,464
4301	Vehicles	1,559,366
4302	Other Equipment	997,018
4303	Office Equipment	0
4305	Computer Equipment	361,068
	TOTAL 4000 ACCOUNTS	3,279,730
6980	Operating Transfers Out	213,636
	TOTAL 6000 ACCOUNTS	213,636
	IGT Rollover Increase	1,100,000
	Reserve Increase	0
	TOTAL RESERVE INCREASE	\$ 1,100,000
	TOTAL EXPENDITURE ACCOUNTS	\$ 44,138,131

**FIRE DEPARTMENT
Budget 9220
Line Item Summary**

ACCOUNT NO.	ACCOUNT	AMOUNT
6990	Operating Transfers In	44,880
9100	Property Taxes	29,124,966
9291	Expedited Plans Fees	20,000
9295	Plan Recovery / Construction Inspection Fees	425,000
9310	Citations	1
9429	Building Rental	298,047
9530	Galt RDA	200,000
9564	State Aid - Public Safety	1
9571	Federal Aid - Public Safety	928,477
9643	Fees for Service Permits	40,194
9648	Fire Control Service Charges	46,202
9996	Service Fees/Charges - GEMT	250,000
9697	Service Fees/Charges - IGT	1,100,000
9698	Service Fees/Charges - First Responder Fee	450,000
9699	Service Fees / Charges - Other	5,834,368
9730	Donations and Contributions	0
9740	Insurance Proceeds	22,814
9790	Revenues - Other	30,800
9860	Sale of Personal Property	6,000
9870	Long Term Loan Proceeds	1,479,366
9998	Encumbered Funds	1,330,907
9999	Reserves	2,506,108
	TOTAL 9000 ACCOUNTS	\$ 44,138,131
	TOTAL REVENUE ACCOUNTS	\$ 44,138,131
	NET OVER/(UNDER)	\$ -

**FIRE DEPARTMENT – ADMINISTRATION
Sub-budget 9220-01
Activity Statement**

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		3,499,552
2000	Services and Supplies		1,213,959
3000	Leases		1,257,461
4000	Fixed Assets		252,555
6980	Operating Transfers Out		213,636
		Total Expenditure Accounts	\$ 6,437,163
Revenues			
6990	Operating Transfers In		16,274
9000	Revenue		6,420,889
		Total Revenue Accounts	\$ 6,437,163

MAJOR FUNCTIONS

The Administrative Section of the Fire Department is comprised of the Fire Chief, the Administrative Battalion Chief, the Senior Management Analyst, Assistant to the Fire Chief, Logistics Technician, and part-time Logistics Courier. The Fire Chief is responsible for the following major functions: 1) executive management; 2) Board relations; 3) Labor relations; 4) budget priorities; 5) strategic and master planning; 6) policy issues; 7) media relations; 8) external influences; and 9) Department accountability.

The Administrative Battalion Chief is responsible for the operational component of capital facilities and other specialized duties as assigned by the Fire Chief. The Administrative Battalion Chief has support responsibilities for the Fire Chief and the Deputy Fire Chief.

The job duties of the Senior Management Analyst include capital project management, budget preparation and maintenance, grant writing and maintenance, fee preparation and collection, purchasing and accounts payable, and other assorted business related practices within the Fire Department.

The funding contained in this Division will allow for fulfillment of the above responsibilities.

2014/15 ACCOMPLISHMENTS

- Implemented the First Responder Fee. (Goals 5c, 5d, and 5e)
- Implemented the Emergency Medical Services – Intergovernmental Transfer program. (Goals 5c, 5d, and 5e)
- Contracted with Citygate Associates and began a Standards of Coverage (deployment) Assessment, a Management Assessment, and a Strategic Plan. (Goals 1a, 1c, 2a, 3c, 4a, 4b, 4c, and 6b)
- Strived to maintain positive labor/management relations. (Goals 1a, 1b, and 1c)

GOALS FOR 2015/16

- Prioritize and implement the findings and recommendations of the Standards of Coverage, Management Assessment, and Strategic Plan, as approved by the Board of Directors. (Goals 1a, 2a, 2c, 3c, 4a, 4b, 4c, and 6b)
- Implement Galt Community Facilities District. (Goals 5c and 5d)
- Expand Elk Grove Community Facilities District. (Goals 5c and 5d)
- Strive to maintain positive labor/management relations. (Goals 1a, 1b, and 1c)
- Purchase land for Station 78 in Sterling Meadows (Goals 2b, 3a, and 4a)

WORKLOAD MEASURES

Measure	Actual 2013/14	Projected 2014/15	Budget 2015/16
Department personnel	168.25	166.25	165.25
Department facilities	9	9	9
Purchase Orders	257	250	250

**FIRE DEPARTMENT – OPERATIONS
Sub-budget 9220-02
Activity Statement**

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		18,941,122
2000	Services and Supplies		1,992,554
3000	Leases		368,699
4000	Fixed Assets		2,431,791
6980	Operating Transfers Out		-
		Total Expenditure Accounts	\$ 23,734,166
Revenues			
6990	Operating Transfers In		21,606
9000	Revenue		23,712,560
		Total Revenue Accounts	\$ 23,734,166

MAJOR FUNCTIONS

The Operations Division provides leadership and management of assigned emergency personnel; responds to and mitigates various emergencies throughout the community including fires, vehicle collisions, hazardous materials spills, medical and public assistance calls; and manages operation-based programs including emergency vehicle and equipment acquisition and management. The following sections have been created to support the Operations Division: 1) Emergency Medical Services; 2) Training; 3) Special Operations, and 4) Fleet Services. Due to the scope of programs and cost recovery mechanisms, each of these four sections have been divided into separate sub-budgets.

Deputy Fire Chief Michael McLaughlin leads the Operations Division, which staffs eight engine companies, one ladder truck company, six paramedic ambulances, and a command officer on a 24-hour basis. Additionally, the Operations Division cross-staffs the following apparatus as seasons and emergency circumstances dictate: eight wildland fire engines, one heavy foam unit, a Heavy Rescue unit, a technical rescue trailer, a mass decontamination trailer, a mass casualty incident trailer, and a swift water rescue boat.

The Deputy Fire Chief is also responsible for: 1) Department operations; 2) sworn personnel management; 3) agency representative for procedural issues; 4) Duty Officer functions; 5) sub-budget management; 6) internal investigations; and 7) is Second-in-Command of the Fire Department.

Three shift Battalion Chiefs are responsible for the day-to-day operations and management of their respective shifts (A, B, and C Shifts), which include ensuring crew readiness, maintaining District coverage, and working with their Captains to address any training or personnel concerns that may arise. Additionally, they are routinely assigned special projects or duties as directed by the Fire Chief or Deputy Fire Chief.

The funding contained within the Operations Division will allow meeting the responsibilities above.

2014/15 ACCOMPLISHMENTS

- Worked closely with Citygate Associates to prepare necessary data to assist with a Standards of Coverage (deployment) Assessment, a Management Assessment, and a Strategic Plan. (Goals 1a, 1c, 2a, 3c, 4a, 4b, 4c, and 6b)

- The Operations Division contracted with ImageTrend to combine all emergency response and training records into one web-based system. Full implementation is planned for July 2015. (Goals 1a, 1b, 4a, 4b, and 5b)
- The Operations Divisions was intimately involved in the specifications and selection of a new computer aided dispatch (CAD) system for the Sacramento Regional Fire/EMS Communications Center. Implementation will begin in FY 2015-16 and is expected to take 18-24 months to complete. (Goals 1a, 1b, 2a, and 2c)
- Successfully mitigated 15,796 calls for service during 2014, a 7.3% increase over 2013. (Goals 1 and 2)

GOALS FOR 2015/16

- Implement the identified operational elements of the Strategic Plan. (Goals 1a, 2a, and 2c)
- Arrive on scene in urban areas of the CSD within seven minutes of initial dispatch, 90% of the time. (Goal 2c)
- Fully implement ImageTrend as the new Records Management System. (Goals 1a, 1b, 4a, 4b, and 5b)
- Participate in the implementation of Computer-Aided Dispatch System through the Sacramento Regional Fire-EMS Communications Center. (Goals 1a, 1b, 2a, and 2c)

WORKLOAD MEASURES

Measure	Actual 2013/14	Projected 2014/15	Budget 2015/16
Fire & life safety-related emergencies	15,170	16,459	17,282
Personnel managed	149	150	150
Divisions coordinated	5	5	5
Stations operated	8	8	8
Staffed companies	16	16	16
CERT program – number of members	200	240	280
CERT trainings / classes hours	184	215	415
CERT event volunteer hours	354	413	530

**FIRE DEPARTMENT – EMERGENCY MEDICAL SERVICES
Sub-budget 9220-03
Activity Statement**

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		7,449,692
2000	Services and Supplies		1,142,023
3000	Leases		468,624
4000	Fixed Assets		532,420
	Reserve Increase		1,100,000
		Total Expenditure Accounts	\$ 10,692,759
Revenues			
6990	Operating Transfers In		-
9000	Revenue		10,692,759
		Total Revenue Accounts	\$ 10,692,759

MAJOR FUNCTIONS

The Cosumnes Fire Department provides ambulance transportation and pre-hospital care for the cities of Elk Grove and Galt; we also provide mutual aid transportation for Wilton, Herald, Courtland, and Walnut Grove. These services are managed and coordinated by the Department's Emergency Medical Services (EMS) Division. The Fire Department employs 151 Emergency Medical Technicians (EMTs) and paramedics. The Department operates six full-time ambulance companies. This division is managed by Battalion Chief Troy Bair and supported by a staff of an EMS Captain, a Performance and Development Coordinator, and an Administrative Specialist. The EMS Lab, located at the Fire Department's Headquarters, offers state-of-the-art training equipment for continuing education and training for District and regional emergency medical service providers.

The Battalion Chief in charge of the EMS Division is responsible for the following major functions: 1) ambulance transport program; 2) Advanced Life Support engine program; 3) Department Infection Control program; and 4) sub-budget management.

The EMS Captain is assigned to various projects/tasks/assignments which support the EMS Division. These assignments include, but are not limited to, maintaining supplies, EMS equipment maintenance, and assisting in training.

The Performance and Development Coordinator (PDC) is responsible for maintaining quality control of the Advanced Life Support and Basic Life Support programs within the Fire Department. Duties include development and delivery of advanced, topical, and current training in the paramedic program, management of customer service issues within the paramedic program, and maintaining an efficient and effective paramedic peer review program.

The funding contained in this Division will allow the fulfillment of the above responsibilities.

2014/15 ACCOMPLISHMENTS

- Supported and sustained an EMS program in which all frontline medic units and suppression companies are Advanced Life Support (ALS) capable. (Goals 1a, 2c, and 4a)
- Maintained the Department's Continuous Quality Improvement (CQI) program. (Goals 1a and 2a)
- Submitted claims for all eligible years for new Ground Emergency Medical Transport revenue and IGT programs. (Goal 5d)
- Added Continuous Positive Airway Pressure (CPAP) to all first responder units within the District, thereby standardizing these devices. (Goals 1a, 2a, and 2c)
- Purchased new Zoll X-series monitors to replace outdated and aging Zoll E-series monitors. (Goals 1a, 2a, and 2c)
- Began transmitting 12-Lead electrocardiograms to the hospitals to improve cardiac patient outcomes. (Goals 1a, 2a, and 2c)
- Purchased new Stryker PowerLOAD systems to assist crews in treating bariatric patients and reduce injuries stemming from the lifting of patients. (Goals 1a, 2a, 2c, and 4a)
- Began implementation of ImageTrend electronic patient care reporting (ePCR) and records management system to assist in records management, billing, and data collection. (Goals 1a, 5a, 5b, and 6a)

GOALS FOR 2015/16

- Support and sustain an EMS program in which all frontline medic units and suppression companies are Advanced Life Support (ALS) capable. (Goals 1a, 2c, and 4a)
- Maintain the Department's Continuous Quality Improvement (CQI) program. (Goals 1a and 2a)
- Update the Department's Infection Control Plan. (Goals 1a and 2a)
- Complete implementation of ImageTrend ePCR and records management system. (Goals 1a, 5a, 5b, and 6a)

WORKLOAD MEASURES

Measure	Actual 2013/14	Projected 2014/15	Budget 2015/16
Provide EMT/Paramedic training hours	1,500	900	1,350
Provide Paramedic training hours - Academy	925	0	1,200
CQI hours per committee member	18.5	18	18

**FIRE DEPARTMENT – PREVENTION
Sub-budget 9220-04
Activity Statement**

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		1,238,172
2000	Services and Supplies		127,115
3000	Leases		-
4000	Fixed Assets		36,114
6980	Operating Transfers Out		-
		Total Expenditure Accounts	\$ 1,401,401
Revenues			
6990	Operating Transfers In		-
9000	Revenue		1,401,401
		Total Revenue Accounts	\$ 1,401,401

MAJOR FUNCTIONS

The Cosumnes Fire Department Fire Prevention Bureau is responsible for providing the communities of Elk Grove and Galt with specialized prevention services related to fire, life, occupational, property, and environmental safety. Such diverse services as fire safety plan reviews and fire investigation are part of what the Bureau does to help keep our communities safe.

Fire Marshal George Apple, who reports directly to the Fire Chief, leads the Fire Prevention division and is charged with: 1) code enforcement; 2) plan check and review; 3) fire/arson/post blast investigation; 4) public education; and 5) sub-budget management. This is accomplished by the Division's staff which includes four Fire Inspector IIs, a Fire Inspector I, Plan Intake Coordinator, and the Department's Public Education Officer.

The funding contained in this Division will allow fulfillment of the above responsibilities.

2014/15 ACCOMPLISHMENTS

- Continued to meet customer expectations of plan review and inspection turn-around times. (Goals 1a and 1b)
- Implemented administrative fine program for fireworks. (Goals 2c, 4c, and 5d)

GOALS FOR 2015/16

- Explore reestablishing the company inspection program. (Goals 2a, 2c, and 4a)
- Transition Plan Check/Inspections/Investigations to ImageTrend system. (Goals 1a and 1b)
- Explore and implement Vision 20/20 concepts of community risk reduction. (Goals 2a and 4a)

WORKLOAD MEASURES

Measure	Actual 2013/14	Projected 2014/15	Budget 2015/16
Plan checks	1,387	1,145	1,200
Safety Inspections	2,129	2,611	2,750
Car seat inspections/installations	98	114	125
Students reached	1,750	1,604	2,000
People participating in Station tours	1,728	3,026	2,500
Fire investigations	42	20	40

**FIRE DEPARTMENT – FLEET MAINTENANCE
Sub-budget 9220-05
Activity Statement**

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		592,908
2000	Services and Supplies		104,037
3000	Leases		-
4000	Fixed Assets		-
6980	Operating Transfers Out		-
		Total Expenditure Accounts	\$ 696,945
Revenues			
6990	Operating Transfers In		7,000
9000	Revenue		689,945
		Total Revenue Accounts	\$ 696,945

MAJOR FUNCTIONS

The Cosumnes Fire Department maintains a progressive, state-of-the-art fleet of fire apparatus specifically designed to meet the emergency response needs of a fast growing and dynamic community. The Fleet Division is tasked with servicing and repairing the Department's vehicles to be ready at any moment to respond to emergencies. The Fleet Division's staff is comprised of three General Equipment Mechanic Is, one General Equipment Mechanic II, and one General Equipment Mechanic III.

Jack Robin, the General Equipment Mechanic III, reports directly to the Deputy Fire Chief and is charged with: 1) scheduling, servicing, and tracking preventive maintenance and repairs on all CSD and Fire Department vehicles and apparatus; 2) installing all radio and MDC (mobile data computers) equipment on all new Fire Department vehicles, including complete build-up of all staff vehicles; 3) performing emergency radio repair and maintenance; and 4) maintaining, testing, and fit testing of SCBA equipment.

The funding contained in this Division will allow for fulfillment of the above responsibilities.

2014/15 ACCOMPLISHMENTS

- Repairs and preventative maintenance measures performed on 138 District vehicles. (Goal 2a)
- Increased revenue by providing repair and service work to outside agencies for vehicle, SCBA, radio, and MDC maintenance. (Goal 5d)
- Provided in-house SCBA repair program. (Goal 5b)
- Completed training to allow in-house service and maintenance of all Department mobile and portable radios. (Goal 5b)
- Transition to wireless mobile diagnostic application for vehicles. (Goals 1a and 1b)

GOALS FOR 2015/16

- Keep fleet of Fire apparatus and District vehicles maintained to District Standards and perform service and repairs as needed. (Goal 3b)
- Continue to seek opportunities to enhance revenue streams by providing service to outside agencies when and where feasible. (Goal 5d)
- Develop purchasing standards and specifications for staff vehicles. (Goals 3c, 5b, and 5c)

WORKLOAD MEASURES

Measure	Actual 2013/14	Projected 2014/15	Budget 2015/16
Heavy apparatus to service & maintain	33	33	34
Services to heavy apparatus	66	66	68
Ambulances to service & maintain	10	10	10
Services to ambulances	80	80	80
Ambulance remounts	2	2	3
Trailers to service and maintain	20	20	20
Fire Dept staff cars and trucks serviced	30	30	30
Staff car builds	0	2	2
Vehicle services for CSD Departments	78	78	78
Repairs to vehicles - outside agencies	4	8	10
Repairs for OES apparatus	5	5	10
Generators to maintain (semi-annual)	10	10	10
Maintain, repair, & program MDCs	43	43	43
Ladder repairs	20	25	25
Saw repairs	30	40	40
SCBA packs-maintain, repair, flow tests	221	221	221
SCBA packs-maintain-outside agencies	27	27	27
SCBA masks-maintain, repair, fit tests	174	174	174
SCBA regulators-maintain, repair, fit tests	174	174	174
P-100 fit tests	175	175	175
Tone, repair 800 MHz mobiles	87	80	80
Align 800 MHz mobiles	80	80	80
Align, tone, repair 800 MHz portables	135	135	135
Align, tone, repair Kenwood mobiles	62	62	62
Align, tone, repair Bendix King radios	76	97	113
Align, tone, repair station 800 radios	9	15	15
Repairs to 800 radios-outside agencies	30	30	30
Align, tone, repair, station UHF radios	12	12	12
URM alignment	122	122	122
Service / install MDCs	43	43	43
URM/MDC repairs - outside agencies	8	8	8

**FIRE DEPARTMENT – TRAINING
Sub-budget 9220-06
Activity Statement**

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		694,512
2000	Services and Supplies		182,266
3000	Leases		-
4000	Fixed Assets		20,700
6980	Operating Transfers Out		-
		Total Expenditure Accounts	\$ 897,478
Revenues			
6990	Operating Transfers In		-
9000	Revenue		897,478
		Total Revenue Accounts	\$ 897,478

MAJOR FUNCTIONS

The Training Division is responsible for delivering training programs and fostering professional development among Fire Department personnel. Daily training exercises are a requirement of the Department and drills are organized that include: company/command level fire combat for structures, wildland, industrial and transportation, hazardous materials incidents, rescue and emergency medical services. Specialized training programs are also coordinated through the Division including swift water rescue, extrication, and high/low angle rescue.

The Training Division manages the Cosumnes River College (CRC) Firefighter Internship Program. This specialized program, offered in partnership with Cosumnes River College, attempts to enlist new men and women into the firefighting profession by providing a hands-on training experience.

The staff includes the Training Battalion Chief, Training Captain, and Administrative Specialist. The Training Battalion Chief is responsible for: 1) management of Department training; and 2) sub-budget management.

The funding contained within the Training Division will allow fulfillment of the above responsibilities.

2014/15 ACCOMPLISHMENTS

- Coordinated and delivered life safety training for all suppression personnel. (Goals 2a and 2c)
- Completed all mandated training subjects. (Goals 2a and 2c)
- Provided Fire/Rescue classes and trainings. (Goals 2a and 2c)
- Conducted quarterly company evolutions and fire ground operations drills. (Goals 2a and 2c)
- Conducted Engineer promotional testing. (Goal 2a)
- Conducted Academy 2015-01 for Recruit Firefighters. (Goals 2a and 2c)

- Oversee complete repairs and replacement of Class B burn room and props. (Goals 2a, 2b, and 3b)
- Provided On and Off Road Emergency Vehicle Operations training for all personnel. (Goal 2a)

GOALS FOR 2015/16

- Deliver all mandated training to personnel. (Goals 2a and 2c)
- Provide State Fire Marshal and other fire/rescue/leadership classes and trainings. (Goals 2a and 2c)
- Provide quarterly live fire training. (Goals 2a and 2c)
- Provide quarterly company evolutions and fire ground operations drills. (Goals 2a and 2c)
- Provide mentoring and succession plan training for all ranks. (Goals 2a and 2c)
- Conduct Academy training for Recruit Firefighters. (Goals 2a and 2c)
- Conduct Battalion Chief and Captain promotional tests. (Goal 2a)

WORKLOAD MEASURES

Measure	Actual 2013/14	Projected 2014/15	Budget 2015/16
Coordinate & oversee training hours	32,000	32,000	33,780
Provide mandated training hours	4,620	4,620	4,620
Provide State Fire Marshal classes	11	3	4

**FIRE DEPARTMENT – SPECIAL OPERATIONS
Sub-budget 9220-07
Activity Statement**

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		225,023
2000	Services and Supplies		47,046
3000	Leases		-
4000	Fixed Assets		6,150
6980	Operating Transfers Out		-
		Total Expenditure Accounts	\$ 278,219
Revenues			
6990	Operating Transfers In		-
9000	Revenue		278,219
		Total Revenue Accounts	\$ 278,219

MAJOR FUNCTIONS

The Special Operations Captain is responsible for: 1) coordinating the Technical Rescue program; 2) managing the Emergency Management program; 3) managing the Disaster Preparedness program; and 4) managing the Community Emergency Response Team (CERT). The Special Operations Captain reports directly to the Battalion Chief of Training.

The funding contained within the Special Operations Division will allow fulfillment of the responsibilities above.

2014/15 ACCOMPLISHMENTS

- Provided two technical rescue classes. (Goals 2a and 2c)
- Provided Department wide Flood Boat Emergency Training. (Goals 2a and 2c)
- Provided all recruits in Academy 2015-01 with training in Rescue Systems 1, Low Angle Rope Rescue Operations, and Water Rescue. (Goals 2a and 2c)
- Began first year of two year Rescue task book training for all Station 74 personnel. (Goals 2a and 2c)

GOALS FOR 2015/16

- Provide training and education for the new Rescue Boat. (Goals 2a and 2c)
- Provide Boat Operator instruction. (Goals 2a and 2c)
- Continue second part of Tower Rescue training. (Goals 2a and 2c)
- Complete the two-year Rescue task book training for all Station 74 personnel. (Goals 2a and 2c)

WORKLOAD MEASURES

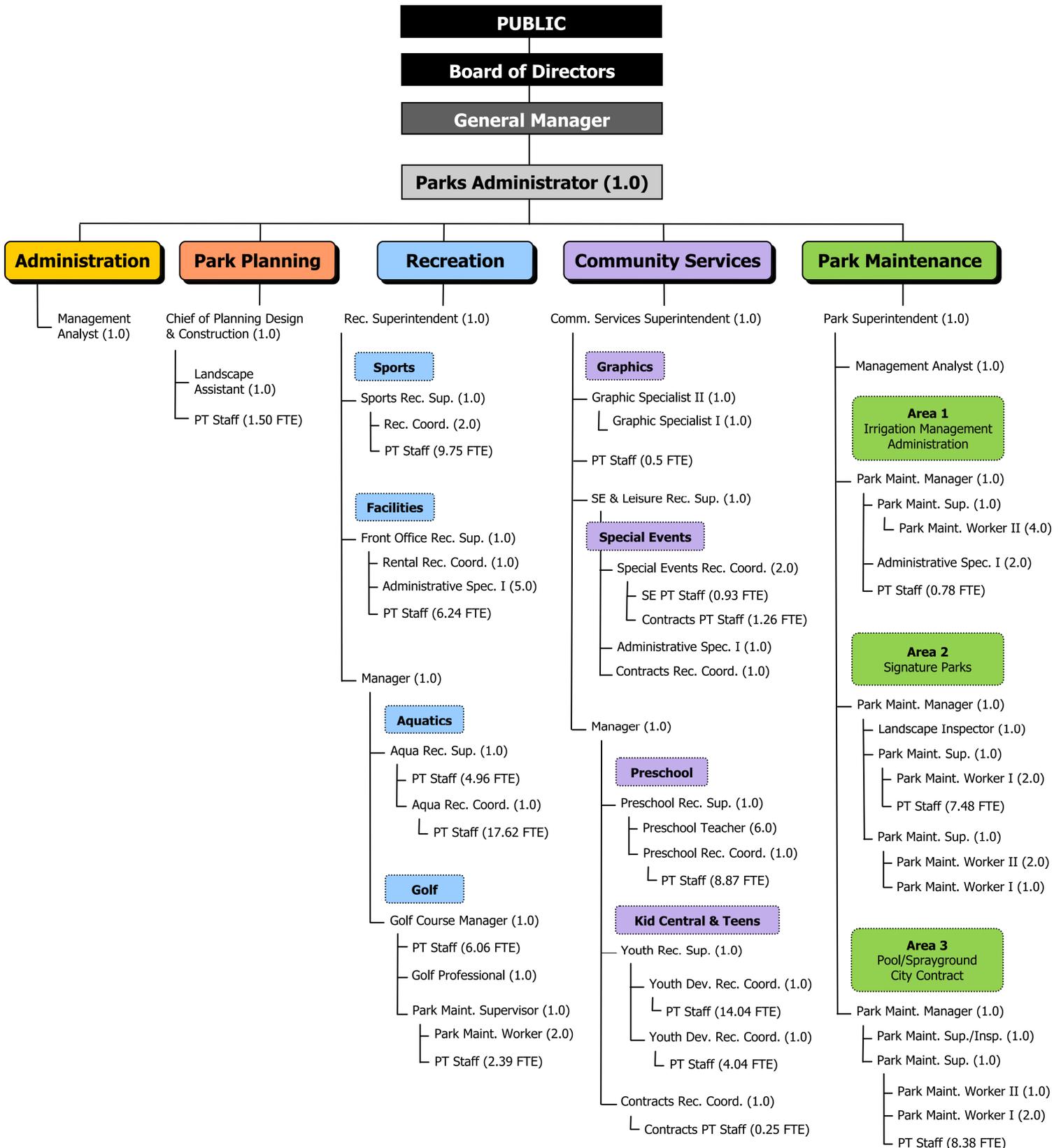
Measure	Actual 2013/14	Actual 2014/15	Budget 2015/16
Confined space re-certifications	55	57	60
Hazardous materials re-certifications	141	140	141

PARKS & RECREATION DEPARTMENT Budget 9340

DEPARTMENT DESCRIPTION

The Parks and Recreation Department's vision is to make lives better through sustainable parks and recreation services. We strive to achieve our vision by designing and maintaining parks and facilities that meet current and future needs; offering recreational programs that promote health, fun and lifelong learning; and providing exceptional service to our customers.

- **Administration** – The Administration Division is an essential service for the successful operation of the Parks and Recreation Department. Staff ensures that the department meets the service needs of the community while implementing directions from the General Manager and the Board of Directors. Staff provides administrative and clerical support to the Park Maintenance Division, Park Planning Division, Recreation Division and Cosumnes Legacy Foundation.
- **Community Services** – The Community Services Division offers opportunities of social connection and growth through a variety of special events and special interest classes. Staff encourages child development and education with their preschool, elementary and teen programming. In addition, staff offers accommodation for those in need in a wide variety of courses.
- **Recreation** – The Recreation Division contributes to a vibrant community by promoting healthy and active lifestyles through the offerings of youth sports program in partnership with Elk Grove Youth Sports Association, adult sports and a variety of aquatic programming for all ages. Concessions at several locations are offered to compliment services provided. Staff also manages a nine-hole golf course and multiple rental facilities. Along with these facility rentals, the award winning customer service staff registers participants for CSD programs and facilitates numerous picnic reservations throughout the year.
- **Park Planning** – The Park Planning Division manages the development of parks within the District by adhering to the Board approved Department Capital Improvement Plan (CIP). Division staff develops master plans for new parks; conducts community outreach meetings and responds to community concerns; manages consultants; handles in-house design and construction documentation; prepares cost estimates for new park development, park upgrades and park renovations; and reviews and comments on private and public development projects that impact the CSD.
- **Park Maintenance** – The Park Maintenance Division maintains over 1,000 acres of parks, corridors, and trails through the Landscape and Lighting Assessment District (L&L) budget. Staff supervises maintenance contracts for CSD and City of Elk Grove owned parks, corridors and medians. The Division is responsible for the maintenance of irrigation systems, facilities, and playgrounds. Additionally, staff handles painting, concrete work, safety inspections, carpentry, vandalism repair and graffiti removal.



PRIORITIES/CHALLENGES

- Maintaining a high level of service to our customers.
- Continuing to meet the program, facility and park needs of the community while facing increased costs.
- Funding renovation projects for aging facilities.

FULL-TIME STAFFING

Position Classifications	Actual 13/14	*Authorized 14/15	Funded 14/15	*Authorized 15/16	Proposed 15/16
Administrative Specialist I	7	8	8	8	8
Administrator	1	1	1	1	1
Chief of Planning, Design & Const.	1	1	1	1	1
Facility Coordinator	1	1	1	1	1
Facility Supervisor	2	2	1	1	1
Golf Course Manager	1	1	1	1	1
Golf Professional	1	1	1	1	1
Graphic Specialist I	0	0	1	1	1
Graphic Specialist II	0	0	1	1	1
Landscape Const. Inspector	0	1	1	1	1
Landscape Assistant	1	1	1	1	1
Maintenance Lead	2	2	0	0	0
Management Analyst	2	2	2	2	2
Park Maintenance Manager	3	3	3	3	3
Park Maintenance Supervisor	6	6	6	6	6
Park Maintenance Worker I	7	7	7	7	7
Park Maintenance Worker II	6	7	7	7	7
Park Superintendent	1	1	1	1	1
Preschool Teachers	6	6	6	6	6
Recreation Coordinator	10	10	10	10	10
Recreation Manager	4	4	2	2	2
Recreation Supervisor	5	5	5	5	5
Recreation Superintendent	1	2	2	2	2
TOTAL	68	72	69	69	69

Positions Removed from Proposed Allocation List FY 15/16

- Facility Supervisor (1)**
- Maintenance Lead (2)**
- Recreation Manager (2)

**Authorized Position - Currently funded position or a position that has been unfunded for less than two full fiscal years. A position that has been unfunded in excess of two fiscal years shall be removed from the Authorized Allocation list with the exception of fire suppression positions. Fire suppression positions shall be maintained at a level no less than the minimum staffing requirements.*

*** Positions moved to Administration Department in Fiscal Year 2014-2015.*

SIGNIFICANT CHANGES FROM 2014/15 FY BUDGET

The Parks and Recreation Department is committed to delivering parks and recreation services to the Elk Grove community while expanding partnerships, seeking new revenue sources and operating at an efficient and effective level within our allotted property tax allocation. The significant changes reflected in the Fiscal Year 2015-2016 Parks and Recreation Department budget compared to the Fiscal Year 2014-2015 budget are as follows:

- **Part-time Salary Expense Increase** – The department is budgeted to show an approximate 8% increase in part-time salary expenses due to the implementation of a minimum wage increase in January 2016, the reinstatement of step increases effective July 2015, and the costs associated with backfilling sick leave of part-time employees.
- **Structure and Land Improvements** – Each year, staff plans and budgets for improvement projects that will extend the life of CSD recreation facilities. Proposed for the 2015-2016 fiscal year are projects at nine facilities with an estimated cost of \$400,000. Some of the projects are: HVAC replacement at Laguna Town Hall and Castello Recreation Center, re-plastering and grate replacement at the recreation pool at Wackford Community and Aquatic Complex, roof and gutter repair at the Castello Recreation Center, replacement of a range net pole at the Emerald Lakes Golf Course, and installation of security cameras at multiple sites.
- **Marketing and Communication** – The department will focus on advertising the services and programs offered through our five divisions. Additional photos will be taken to enhance our digital library, a contract with a videographer will be completed, additional Movie Cinema ads will be created to market Department programs, and more branding will be done at events and on our vehicles. In addition, staff will increase their presence on social media by distributing program information in creative ways.

**PARKS & RECREATION DEPARTMENT
Budget 9340
Line Item Summary**

ACCOUNT NO.	ACCOUNT	AMOUNT
1110	Salaries	2,735,061
1121	Part-Time/Extra Help	2,156,150
1210	PERS Retirement	550,060
1220	Medicare/FICA	140,954
1230	Group Insurance	1,065,273
1240	Workers' Compensation	101,648
	TOTAL 1000 ACCOUNTS	6,749,146
2005	Advertising/Legal Notice	34,516
2015	Blueprint/Copying Service	500
2021	Subscriptions	4,788
2022	Books/Periodicals	1,900
2025	Film/Photo	420
2029	Conferences	14,464
2035	Training	36,010
2039	Employee Transportation	50
2051	Insurance	67,799
2061	Memberships	13,672
2076	Office Supplies	22,423
2077	Public Ed Materials	13,000
2081	Postage Service	33,053
2085	Printing Services	109,854
2103	Ag Services/Supplies	53,597
2111	Building Maintenance	184,748
2122	Chemical Supplies	104,856
2141	Land Improvements	208,084
2191	Electricity	311,238
2192	Natural Gas/LPG Fuel Oil	93,670
2193	Refuse Collect/Disposal Svcs	12,556
2195	Sewage Disposal Services	12,942
2197	Telephone/Telegraph Services	89,166
2198	Water	36,080
2205	Automotive Maintenance Svcs	10,505
2226	Expendable Tools	3,750
2231	Fire Extinguisher Maint.	1,470
2236	Fuel/Lubricant Supply	24,444
2252	Medical Equip Supply	1,460
2261	Office Equipment Maintenance	5,180
2275	Rent/Lease Equipment Service	113,524
2291	Other Equip Maint. Svc/Sup	14,350
2314	Clothing/Personal Supply	28,830
2332	Food Supplies	130,140
2351	Laundry Service	550
2443	Medical Services	9,046
2505	Account/Financial Services	8,000
2531	Legal Services	65,000
2591	Professional Services	1,162,514
2811	Data Processing Maint Svcs	36,406
2812	Data Processing Supplies	23,970
2851	Recreational Trips	19,050
2852	Recreational Supplies	356,434
	TOTAL 2000 ACCOUNTS	3,474,009
3210	Interest Expenses	6,957
3230	Lease Obligation Retire	28,038
	TOTAL 3000 ACCOUNTS	34,995

**PARKS & RECREATION DEPARTMENT
Budget 9340
Line Item Summary**

ACCOUNT NO.	ACCOUNT	AMOUNT
4201	Structures & Improvements	50,000
4202	Improvements Other Than Bldg.	6,517,830
4302	Other Equipment	13,700
4305	Computer Equipment	37,329
	TOTAL 4000 ACCOUNTS	6,618,859
6980	Operating Transfers Out	436,150
	TOTAL 6980 ACCOUNTS	436,150
	Deferred Maintenance	120,942
	TOTAL EXPENDITURE ACCOUNTS	17,434,101
6990	Operating Transfers In	3,559,316
	Subtotal 6990	3,559,316
9100	Property Tax	3,597,703
9295	Plan Check	2,000
9429	Building Rental	745,102
9646	Recreation Fees	5,713,709
9730	Donations/Contributions	101,990
9790	Revenues-Other	1,512,028
9999	Reserves	2,202,253
	TOTAL 9000 ACCOUNTS	13,874,785
	TOTAL REVENUE	17,434,101
	NET OVERAGE/(DEFICIT)	0

PARKS & RECREATION DEPARTMENT – ADMINISTRATION DIVISION
Sub-budget 9340-01
Activity Statement

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		810,513
2000	Services and Supplies		180,397
4000	Fixed Assets		120
6980	Operating Transfers Out		13,617
		Total Expenditure Accounts	1,004,647
Revenues			
6990	Operating Transfers In		149,576
9000	Property Tax		677,818
9999	Reserves		177,253
		Total Revenue Accounts	1,004,647

MAJOR FUNCTIONS

The Administration Division oversees the Parks and Recreation Department operations to ensure that the Department meets the service needs of the community while implementing direction from the General Manager and the Board of Directors. The Department's goal is to maintain existing service levels and continue to provide programs and facilities that promote healthy lifestyles and recreation experiences for individuals and families.

Staff provides administrative, communication and clerical support to the Park Maintenance Division, Park Planning Division, Recreation Division, Community Services Division and Cosumnes Legacy Foundation. Responsibilities include overseeing the Department's goals and strategies, operating budget, accounts payables and receivables, cost recovery, standard operating procedures, grant and contract administration, marketing, staff training and development, records retention, and fixed assets.

2014/15 ACCOMPLISHMENTS

- Continued oversight of the "How Are We Doing" customer service program. (Goal 1b, 1c)
- Provided support to the Cosumnes Legacy Foundation. (Goal 1a, 1b)
- Provided monthly support to the Department, including accounting for Department payables and receivables, performing monthly budget reviews and assisting with the Recreation Division's Cost Recovery program. (Goal 5a, 5b, 6a)
- Managed the Department's Standard Operating Procedures and Fixed Assets to ensure staff adherence to policies and procedures and are accountable for District assets. (Goal 1a)
- Provided the Board the Department's Fee Schedule for approval, which incorporated local benchmarking and cost recovery analysis. (Goal 5a, 5b, 6a)
- Coordinated Department communication efforts. (Goal 1b, 6a)

- Reviewed and edited submission of communication items including newsletter articles, ads and graphics. (Goal 1a)
- With assistance from Information Technology staff, reconfigured credit card processing system and created a policy and several procedures for compliance with the payment card industry security standards. (Goal 5a)
- Created a District policy, procedures and training in relation to the Payment Card Industry compliancy standards.

GOALS FOR 2015/16

- Provide support to Department, District and Cosumnes Legacy Foundation staff. (Goal 1a, 1b)
- Seek funding opportunities to support new and/or existing needs of the Department and community. (Goal 5d)
- Manage Department's finances. (Goal 5a, 5b, 5e)
- Begin a Request for Proposal for new registration software. (Goal 1a, 5a)

WORKLOAD MEASURES

Measure	Actual 2013/14	Actual 2014/15	Budget 2015/16
How Are We Doing Comments	138	183	180
Volunteer Hours	28,333	31,516	31,000
Records Destroyed (# of boxes)	33	38	35

PARKS & RECREATION DEPARTMENT – AQUATICS & CONCESSIONS
Sub-budget 9340-02
Activity Statement

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		856,627
2000	Services and Supplies		160,531
4000	Fixed Assets		2,447
6980	Operating Transfers Out		93,920
		Total Expenditure Accounts	1,113,525
Revenues			
6990	Operating Transfers In		9,300
9429	Building Rental		102,000
9646	Recreation Fees		1,002,225
		Total Revenue Accounts	1,113,525

MAJOR FUNCTIONS

The Aquatics section includes all programming of the Jerry Fox Swim Center and Wackford Aquatic Complex. Aquatic programming includes: Swim lessons, recreation swim, lap swim, water aerobics, lifeguard certifications, water safety instruction, junior lifeguards, pool parties, and pool rentals to both individual and groups. Training is conducted year round following the guidelines of the American Red Cross Lifeguard Training program.

Concession operations provide food and beverage services at the Jerry Fox Swim Center, Wackford Aquatic Complex and the Bartholomew Sports Complex. Food service is offered during recreation swim hours at both swimming pools, and during weekday league softball nights and youth and adult softball and baseball tournaments during the weekend.

2014/15 ACCOMPLISHMENTS

- Provided open public recreation swim to approximately 60,000 swimmers at District aquatic facilities. (Goal 4c)
- Provided over 1,220 swim lesson classes to approximately 6,500 participants teaching lifesaving skills. (Goals 2c, 4a, 4c)
- Received the Best of Elk Grove award for "Best Place for Swim Lesson" for the Wackford Aquatic Complex. CSD Aquatics was awarded the Excellence in Marketing by CPRS in 2014 (Goal 2b-c, 3b)
- Continued to facilitate facility usage of the Wackford Aquatic Complex and Jerry Fox Swim Center for high school swimming and water polo teams to conduct practices, swim meets, and games. (Goals 4a, 4c)
- Continued partnership with the Elk Grove Piranhas to provide the community a recreation swimming team to over 320 kids ages 5-18. (Goals 4a, 4c, 5b)

- Demonstrated continued commitment to the profession of Parks and Recreation through involvement and leadership within the California Parks and Recreation Society (CPRS) with staff being elected and serving in leadership positions at the State, District, and Section levels. (Goals 1a, 6b)
- Conducted 15 American Red Cross Lifeguard Training, Water Safety Instructor, and Basic Water Rescue classes, certifying 110 participants. (Goals 2a, 2c, 4a)
- Conducted approximately 50 hours of training for over 100 lifeguards in the areas of emergency action plans, water rescue skills, CPR/AED, oxygen administration, patient assessment and customer service. (Goals 2a, 2c, 4a)
- Implemented a Jump into Water Safety campaign in collaboration with Fire Department staff. (Goals 2a, 2c, 6c)

GOALS FOR 2015/16

- Create a facility equipment replacement plan for aquatic & concession operations. (Goals 3c)
- Manage section budget to stay within our 5% Department goal. (Goals 5a-c)
- Continue our staff recognition program of internal customer service that provides a positive and engaging workplace through acknowledgment of good work performance that promotes a positive work environment. (Goal 1a)
- Implement teambuilding opportunities that include gathering of staff in and outside of work where applicable to help foster a positive work environment. (Goal 1a)
- Provide onsite supervision of staff and programs at Jerry Fox Swim Center, Home Run Snacks, and Clyde's Cave to ensure high quality programming and service is delivered. (Goal 1a)
- Provide swim lesson program evaluations at the conclusion of all swim lesson sessions to receive comments and concerns of participants. (Goals 4a-c)
- Maintain relationships with the current community groups utilizing our facilities: high school swim teams, high school water polo teams, Elk Grove Piranhas swim team, Special Olympics, and welcome any new community group to the best of our abilities. (Goal 6c)
- Provide on-going training annually to aquatic staff through monthly or semi-monthly training that reinforces core skills needed for successful performance and job success. Continue the development of job succession training for all aquatic positions and concession operations. (Goals 2 a-c)
- Provide safe, clean, and great service at our concession operations located at the Aqua Café, Home Run Snacks, and Clyde's Cave aquatic and sport facilities that meet county regulations and safety standards. (Goals 4c, 3b)

PERFORMANCE MEASURES

Measure	Actual 2013/14	Actual 2014/15	Budgeted 2015/16
Hours of Trainings	10,000	9,320	9,470
Swim Lesson Classes	1,268	1,236	1,296
Swim Lesson Participation	6,645	6,435	6,600
Recreation Swim Participation	54,578	63,669	61,400
Lap Swim Daily Participation	20,950	20,722	20,900
Education/Training Classes	23	47	40
Education/Training Participation	328	920	900
Wackford Aquatic Pools Rentals	35	33	35
Jerry Fox Swim Center Rentals	38	34	35
Pool Parties	250	259	250
User Group Lane Hours	9,768	9,480	9,700

**PARKS & RECREATION DEPARTMENT – GRAPHICS
Sub-budget 9340-03
Activity Statement**

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		242,714
2000	Services and Supplies		130,705
4000	Fixed Assets		100
		Total Expenditure Accounts	373,519
Revenues			
9000	Property Tax		373,519
		Total Revenue Accounts	373,519

MAJOR FUNCTIONS

The Graphics and Communication section provides marketing and education resources for the Parks and Recreation Department and may assist, as needed, with requests from the Administration and Fire Departments. Materials produced for this section include information/marketing of District programs, facilities, and special events, including leisure classes, day camp, pre-schools, teens, sports leagues and camps, aquatics, festivals, Emerald Lakes Golf Course, and the Parks maintenance and Park planning sections. The Graphics and Communication section works with other District staff to develop and implement marketing campaigns for department programs, events and activities.

Examples of duties include: production and design of CSD advertisements, fliers, brochures, invitations, posters, banners, t-shirts, signs, logos, maps, promotional items, and the seasonal activity guide; review and development of District-wide newsletter, news releases and supplemental activity guide articles. Staff are also responsible for taking photos and video clips, producing videos, and updating the photo and video archives. The section is also responsible for social media coordination for the Parks and Recreation Department and as a social media liaison to the Fire Department to coordinate messages.

2014/15 ACCOMPLISHMENTS

- Created Land Grants for Pirate’s Island. (Goal 5a)
- Received CPRS Award of Excellence for the “Aquatics Discover the Water” Marketing Theme Campaign. (Goal 4c)
- Printing for Giant Pumpkin Festival posters and postcards and portion of fans donated by a print vendor. (Goal 5a)
- Created updated logo for Giant Pumpkin Festival. (Goal 1a)
- Completed 875 graphic related work orders. (Goal 1a)
- Completed the Districts’ Fall, Winter/Spring and Summer Activity Guides and updated online Activity Guides. (Goal 1a)
- Designed a new Employee Recognition (U-Rock) Logo. (Goal 1a)

- Designed buckslip for Fire Engine to Medical Calls. (Goal 1a)
- Created three CSD Movie Ads that ran for three months in 28 theaters in Elk Grove. (Goal 1a)
- Implemented July's "Out is In" Marketing campaign. (Goal 1a)
- Created Marketing materials for summer hiring event that resulted in over 500 applications for part time employment. (Goal 1a,b)
- Completed CSD branding style guide. (Goal 1a)
- Recruited, hired and trained Communication Specialist. (Goal 1a)
- Developed and consolidated Parks and Recreation Social Media plan. (Goal 1a)
- Coordinated District wide training on social media to 25+ District Employees. (Goal 1a)
- Assist the Department with review and submission of newsletter articles. (Goal 1a)
- Assisted the District with review and distribution of public service announcements and news releases. (Goal 1a, 1b)
- Created a new design template for CSD newsletters. (Goal 1b)
- Assisted the Department with photos for marketing materials. (Goal 1a)
- Assisted the Department with a plan for increasing CSD video gallery. (Goal 1a)
- Produced eight social media videos including, CSD hiring event, Spring Eggstravaganza, Elk Grove Bike Park, Food Truck Mania, and four water safety tips. (Goal 1a)
- Met with Executive leadership team to identify priorities in communication strategies. (Goal 1a, 1c)

GOALS FOR 2015/16

- Review designs of shirts and fliers to maintain graphic standards for CSD marketing materials. (Goal 1a, 1b)
- Develop marketing calendar and order promotional items for July is Parks and Recreation Month. (Goal 1a)
- Implement marketing campaign materials for CSD 30 Year Anniversary, July is Parks and Recreation Month and Giant Pumpkin Festival including development of logo, letterhead templates, facility posters and banners. (Goal 1a, 4c)
- Increase inventory of CSD photos and videos for marketing materials and social media, by visiting CSD facilities, programs and events monthly. (Goal 1b, 6c)
- Identify 3 new district wide branding opportunities. (Goal 1a, 6c)
- Gather feedback on Activity Guide by surveying internal and external customers. (Goal 1c, 4a, 6b)
- Request for quotes on annual Activity Guide printing contract. (Goal 5a, 5b)
- Coordinate the production of a District wide monthly newsletter. (Goal 1b, 6c)

- Complete 934 graphic work order requests. (Goal 1b)
- Complete 475 communication work order requests. (Goal 1b)
- Create 4 theater ads. (Goal 1b)

PERFORMANCE MEASURES

Measure	Actual 2013/14	Actual 2014/15	Budgeted 2015/16
Graphics Work Orders Completed	893	875	934
Communication Orders Completed	n/a	282	475

**PARKS & RECREATION DEPARTMENT – SPORTS
Sub-budget 9340-04
Activity Statement**

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		582,884
2000	Services and Supplies		417,572
4000	Fixed Assets		10,691
6980	Operating Transfers Out		61,600
	Deferred Maintenance		21,095
		Total Expenditure Accounts	1,093,842
Revenues			
6990	Operating Transfers In		9,620
9000	Property Tax		21,733
9429	Building Rental		12,600
9646	Recreation Fees		1,049,889
		Total Revenue Accounts	1,093,842

MAJOR FUNCTIONS

The Sports section includes youth and adult leagues, youth and adult drop-in programs, camps and clinics, and field and gym rentals.

The adult sports program area includes: seasonal sports leagues emphasizing sportsmanship and recreation play in soccer, softball, flag football and basketball. Also included are drop-in programs for volleyball and pickleball. Programs are held at the Laguna Community Park, Bartholomew Sports Park and Wackford Community and Aquatic Complex.

The youth sports program area includes: leagues, camps, clinics and contracted sport programs for children ages 3-17. Youth programs such as t-ball, flag football, basketball, and soccer foster human development in children by focusing on fundamental skills of each sport. The programs depend on trained and certified staff and volunteers to provide coaching and learning opportunities. National Youth Sports Coaches Association (NYSCA) training clinics are conducted eight times per year for all volunteer coaches.

Staff works with community sports groups to provide practice and game space, and also serves as the District’s liaison to the Elk Grove Youth Sports Association (EGYSA).

2014/15 ACCOMPLISHMENTS

- Hosted State Cup finals, President Cup finals and Association Cup finals for the California Youth Soccer Association at Bartholomew Sports Park for the 4th year in a row. (Goals 4a-b, 5a-d)
- Implemented trial drop in pickleball program for six months at Wackford Gym. (Goals 4a-4c)
- Continued to maintain a strong partnership with Elk Grove Youth Sports Association. (Goal 6c)

- Simplified the gym usage plans and improved communication and application process with the Elk Grove Unified School District. (Goal 6c)
- Implemented ID badge process for volunteer coaches. These identify who is eligible to be around our youth participants and ensures the safety of the participants. (Goal 1a-c, 2c)
- Offered a variety of sports programs that promoted positive, active, and healthy lifestyles for both youth and adults. (Goal 4c)
- Conducted and managed online registration for all adult sports programs through Team Sideline relieving the registration processing for adult leagues from the front desk staff. (Goals 1a-c)
- Provided free agent nights for adult sports leagues that produced four more team registrations which increased participation by four teams and allowed for an additional division. (Goal 4a)
- Hosted second international Cricket Tournament at Bartholomew Sports Park. (Goal 4a)
- Partnered with the Sacramento Visitor's Bureau and Senior Softball USA to host the Senior Softball World Championships at Bartholomew Sports Park and Laguna Community Park. This group has booked the next three years due to field quality and customer service they received. (Goal 4a-b)
- Provided 500 adult sports league teams with over 9,800 participants in adult sports programs. (Goals 4a, b)
- Received \$2,500 grant from Greater Sacramento Softball Association (GSSA) to purchase a storage shed at Laguna Community Park to assist concessions with providing vending machines at the Laguna Community Park. (Goal 5b, d)
- Laguna Youth Baseball and Elk Grove Youth Baseball hosted the Cal Ripken State Tournament bringing youth baseball teams from all over the state of California. (Goal 4a-c)
- Formed a partnership with Sacramento Rivercats to offer an opportunity for T-Ball league participants to meet Rivercats players and take part in pre-game events. (Goals 1a, 4b-c)
- Youth Flag Football teams participated in the 10th Annual Youth Flag Football Area Tournament at River City High School (hosted by City of West Sacramento) which brought teams from Southgate Parks & Recreation, City of West Sacramento, City of Rocklin, City of Fair Oaks, and Arden Manor Parks & Recreation. (Goals 4a-c)
- Created and coordinated the Youth Sports Collaborative, a group that consists of 14 parks and recreation agencies that meet monthly to discuss the area of youth sports including leagues, classes, marketing strategies, procedures as well as collaborate on joint staff trainings and events. (Goal 1a)

GOALS FOR 2015/16

- Foster employee learning and growth by providing training and educational resources for employees related to social media and best practices in programming sports. (Goal 1a, 2a-c)
- Balance program offerings with community needs and financial resources by being open to public interests in new sports offerings and activities like Pickleball. (Goals 4a-4c)
- Continue to maintain strong partnerships with Elk Grove Youth Sports Association and Elk Grove Unified School District. (Goal 6c)

- Maintain delivery of facility standards at both indoor and outdoor athletic facilities that promote safety in all program operations by creating an equipment replacement and life cycle plan for sports. (Goals 3b, 3c)
- Collaborating with community health related companies and using CPRS and other industry resources, educate participants on the benefits of involvement in our sports programs. (Goal 6c)
- Finalize an ongoing pickleball drop in program and work with Leisure and Maintenance to find an outdoor facility to offer classes to participants. (Goal 4a-c)
- Implement designated areas and signage for coaches and participants to sit during games to assist with enforcing the new coach ID badge policy and ensure the safety of the participants. (Goals 1a-c, 2c)
- Work with Parks staff to create and implement clear signs at BSP in order for out of town users to navigate the complex more efficiently. (Goal 2a)

PERFORMANCE MEASURES

Measure	Actual 2013/14	Actual 2014/15	Budget 2015/16
Youth Teams	294	332	292
Youth Classes / Camps	183	194	184
Youth Participation	6,604	7,803	7,025
Adult Teams	498	502	509
Adult Participation	9,995	10,923	10,059
<i>Facility Rentals</i>			
Field Rentals	1,018	923	964
Wackford Gym Rentals	529	612	555

**PARKS & RECREATION DEPARTMENT – YOUTH DEVELOPMENT
Sub-budget 9340-05
Activity Statement**

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		1,842,992
2000	Services and Supplies		354,916
4000	Fixed Assets		1,282
6980	Operating Transfers Out		135,549
	Def. Maint. Funds		30,000
		Total Expenditure Accounts	2,364,739
Revenues			
9464	Recreation Fees		2,364,739
		Total Revenue Accounts	2,364,739

MAJOR FUNCTIONS

The Youth Development section includes Preschool, Pre-Kindergarten, and Kid Central Before and After-school, Off-Track Day Camp and Summer Camp programs.

Tiny Tot Preschools, Pre Kindergarten programs, Toddler Time and Buddy Bunch offer opportunities for children ages eighteen months to 5 years of age to foster their social and emotional, cognitive, physical and creative development. The Preschool and Pre-K classes serve approximately 560 children ages 3-5 annually. Toddler Time operates in two six-month sessions and serves 60 children each session. Buddy Bunch is a parent participation class that welcomes parents and their children ages 18 - 36 months the opportunity to interact with other adults and children in a setting facilitated by recreation staff.

The Kid Central Before and After School program is a partnership between the CSD and Elk Grove Unified School District and services seven schools located at six elementary schools and one CSD facility. Before school care is offered at two sites and after-school programming is available at all sites. Students are offered a variety of recreational experiences including group and individual play, crafts, visual and performing arts, sports, clubs, science and homework help.

The Kid Central Off-Track Day Camp and Summer Camp are day camp programs operating from 7:00 a.m. to 6:00 p.m. for elementary school-aged children on school breaks. Kid Central day camp operates at the Elk Grove Youth Center, located in Elk Grove Regional Park. Day camp offers arts and crafts, games, sports, drama, music, science, clubs, guest speakers, special theme parties, swimming (summer camp only), and field trips.

The Teen section provides safe and fun activities, leadership opportunities and life skills training programs based out of the Wackford Community and Aquatics Complex.

Teen programming includes operation of "The Grove," an after school program featuring a variety of activities including healthy cooking projects, recreation activities, art projects, homework help and special events. The Teen section also offers a summer camp for middle school students. The section offers leadership committees for middle school and high school students called "The Teen Action Committee" and "Teen Leadership Committee". These committees participate in service learning projects and advise Recreation staff on services and recreational needs of the teen population.

A variety of independent contracted classes and camps are offered for tots and youth. Within the Preschool and Youth contracts there are currently 25 independent contractors that teach a variety of classes including arts and crafts, performing arts, education, health and fitness, sports and specialized skilled camps.

Recreation ADventures (RAD) programs include sports and fitness, aquatics and social dances. Staff provide resources to internal and external customers, participant assessments for class placement and support services, and training for the Parks and Recreation Departments to ensure that laws set forth by the Americans with Disabilities Act are followed.

2014/15 ACCOMPLISHMENTS

- The CSD continued to participate in the Elk Grove/South Sacramento Kindergarten Transition Community Collaborative. The committee has held three community meetings with attendance of 30-40 participants. The committee purpose is to share best practices for helping children and families in the community to successfully transition to kindergarten. The Preschool Recreation Coordinator along with two Preschool Aides spoke at one event entitled Art in the classroom. (Goals 1a, 1b, 4a, 4c, 6c)
- Tiny Tot Preschools PreK program piloted the first Art Curriculum created by the Recreation Coordinator II and Preschool Staff who are also accomplished artists. The participants experienced a variety of hands on art experiences focusing on the 7 elements of art. (Goals 4a, 4b, 4c)
- Tiny Tot Preschools currently has one Aide participating in the Teacher in Training program for 2015. Part Time employees apply for the program with the intent of completing additional college units in Child Development and gain hands on, lead worker experience in the classroom. The program promotes professional growth opportunities for part time staff. (Goals 1a, 1b, 1c)
- Preschool teachers performed initial performance assessments on approximately 342 pre-kindergarten children to check their social and academic skill levels and kindergarten readiness and provided this information to parents. (Goal 1a, 1b)
- Tiny Tot Preschools partnered with the CSD Fire Public Education Officer to present "Burn Prevention" presentations to all preschool classes. (Goals 1a, 2a, 4a, 4b, 4c)
- Kid Central Summer Camp participants and staff celebrated Park and Recreation month by launching the first annual Wacky Fun Run. Participants age 5-12 and staff ran either the mile or half mile events and were presented with fun and challenging obstacles along the course. Children enjoyed a healthy smoothie and snack at the end of the run and were treated to a celebratory carnival and photo ops. Photos from the event were selected as capturing some of the best moments from CSD Park & Recreation events in July. (Goals 1a, 4a, 4b, 4c, 5b)
- Afterschool staff assisted the Ehrhardt Elementary School Parent/Teacher Organization (PTO) at the annual Burgers and Books literacy event on campus and represented Kid Central at the Sims Elementary School Read-a-Thon. Staff hosted activity and information booths, read books to multiple classes, assisted the PTA and PTO with event activities, and talked about the importance of reading. (Goals 1a, 1b, 4a, 4b, 4c, 5b, 6c)
- Kid Central staff and participants identified and created a unique service project, collecting bubbles and character band-aids for donation to the UC Davis Children's Hospital. More than 300 items were collected and presented to UC Davis staff who stated that they are always in need of these items as motivational gifts for their young patients in residence. (Goal 1a, 4a, 4b, 4c, 5b, 6b, 6c)
- Two Kid Central staff members were presented awards at the 2015 Part Time Staff "U-Matter" event in November. Enrique Oliva won the Award of Excellence and Chelsea Cooper was presented the Helping Hands Award. Teens Program staff Luis Taylor, was awarded the Beyond the Call of Duty award (Goals 1a, 1c)

- Kid Central staff received training presented by the California School Age Consortium in December 2014 and February 2015. Topics included Afterschool Staff's Role in Child Behavior Guidance and Presenting and Debriefing Activities. The free training was offered as part of the California Department of Education's Afterschool Resource program. The Recreation Supervisor also attended a workshop presented by the Sacramento County Office of Education discussing Afterschool Resources: Common Core Curriculum; and took part in a webinar on Cooking and Baking Programs in Out-of-School Programs including ideas to connect to STEM and art practices, presented by the National Afterschool Association. (Goals 1a, 1b, 1c, 4a, 4b, 4c, 5b)
- Kid Central hosted special guests, Cosumnes CSD firefighters, at the Youth Center in October to celebrate and educate during Fire Prevention Week. Recreation staff created special curriculum to implement at the program during the week. (Goal 1a, 1b, 2a, 4a, 4c, 5a, 6c)
- The Teen Center after school program continued its daily average participation rate of 60 teens per day in 14-15. (Goals 4 a-c)
- The Teen Action Committee presented a session on Leadership and How to Better Work with People with Different Personalities, at the 2015 CPRS Teen Academy. (Goals 4 a-c)
- The Teen Action Committee partnered with local business, Pins and Strikes Bowling Alley to host the 5th Annual "Strike the Mic" Teen Open Mic Night with more than 150 teen participants in attendance. (Goals 1c, 4 a-c, 6c)
- The Teen Action Committee and Teen Leadership Committee facilitated carnival games and the Duck Chuck fundraiser at the 2014 CSD Giant Pumpkin Festival, raising \$5,907 for the Teen Foundation. (Goals 4 a-c, 5d, 6c)
- The Teen Action Committee and Teen Leadership Committee facilitated a fleece blanket drive, creating 100 handmade blankets that were donated to Project Linus, for children in need. (Goals 4 a-c, 6c)
- Demonstrated a continued commitment to customer service by implementing a Leisure Hotline during peak season, to ensure rapid customer service and satisfaction during regular business hours. (Goals 1a-1c, 4a, b)
- Contracted class staff participated in the Teen Center Open house, coordinating and collaborating with contracted instructors to present demos for upcoming classes, garnering interest in the diverse CSD Summer Activity Guide offerings. (Goal 1a, 4a, 4b, 4c)
- Youth Contracted staff demonstrations continued commitment to the profession of Parks and Recreation through involvement and leadership within the California Parks and Recreation Society (CPRS) through a member-elected position. (Goals 1a, 6b)

GOALS FOR 2015/16

- Maintain programs that operate year round while working within the parameters of maintaining part time staff under 960 hours per fiscal year. (Goal 5 b,c)
- Partner with the Fire Information Officers and Aquatics staff to host Water Safety Trainings in all Preschool classrooms to better prepare participants for swim season and water safety in the home. (Goal 1a, Goal 2a, Goals 4a,b and c)
- Create an implement a Parent Education course. (Goal 1a, 4b)
- Develop and maintain relationships with local community groups and stakeholders to provide quality customer service and facilitate community problem solving. (Goal 6c)

- Create curriculum and activities to promote bully prevention and awareness at Kid Central program sites; include educational visit from law enforcement or bully prevention agency to culminate awareness campaign. (Goal 1a, 2c, 4a, 4b)
- Coordinate an Invited Guest Series to provide outreach opportunities to Kid Central participants, for low or no cost. (Goal 1a, 4a, 4b, 4c)
- Maintain programs that operate year round while working within the newly implemented sick leave legislation for PT staff. (Goal 4c, 5a, 5b, 5e)
- Establish site specific email addresses for KC sites to disseminate information; and create opportunity for Site Directors to enhance their programs with ongoing professional development. (Goals 1a, 1b, 4b, 4c, 5b, 6a, 6b)
- Create new tools to collect feedback from teen participants. (Goals 4 a-c)
- Review and update the 2015-2016 teen registration packets. (Goals 2a, 2c)
- Review and update current teen program behavior policies, forms and parent packets in order to have clear communication on the guidelines of all teen programs. (Goals 1 a-c, 6 a-c)
- Develop revised activity schedule and curriculum at the Teen Summer Adventure Camp. (Goals 1 a-c, 4 a-c, 5b and 5c)
- Develop enrollment and code of conduct forms to be completed annually by Recreation ADventures participants. (Goal 2a-b)
- Develop surveys and evaluations to collect and evaluate data for current and future program offerings. Will aim to collect evaluations from 30% of customer currently attending Youth Contracted classes. (Goal 4a-c)
- Staff will benchmark similar districts to determine new trends in Youth Contracted classes and the feasibility of a fee increase of 1-5%. (Goal 5a-b)
- Staff will establish a relationship with the Elk Grove Unified School District stakeholders and will attend CSD Community events in order to seek feedback and promote programs for stakeholders and families within the community. (Goal 6a-d)

PERFORMANCE MEASURES

Measure	Actual 2013/14	Actual 2014/15	Budget 2015/16
Preschool Participation	7,022	7,289	7,226
School Age Attendance	9,634	9,456	9,690
Drop in Cards	369	373	375
Teen Summer Camp Participation	2,603	2,451	2,620
Teen After School Participation	10,503	10,547	10,550

**PARKS & RECREATION DEPARTMENT – SPECIAL EVENTS
Sub-budget 9340-06
Activity Statement**

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		571,613
2000	Services and Supplies		409,392
4000	Fixed Assets		159
6980	Operating Transfers Out		29,644
		Total Expenditure Accounts	1,010,808
Revenues			
9000	Property Tax		500,934
9646	Recreation Fees		386,856
9730	Donations / Contributions		101,990
9790	Other Revenue		21,028
		Total Revenue Accounts	1,010,808

MAJOR FUNCTIONS

The Special Events and Support Services section organizes regional and community events and facilitates other community supported special events that strengthen community image and sense of place by engaging local residents in recreation experiences at their local parks and facilities. This section recruits and recognizes partners and sponsors that support and enhance Department programs and events through cash donations or trades for services that are mutually beneficial.

The Special Events Staff coordinate over twenty-five annual community events that are offered throughout the district in various parks and facilities throughout the year.

Elk Grove’s only regional event is managed by the Special Events staff. The Elk Grove Giant Pumpkin Festival is an annual 2-day event held in Elk Grove Regional Park on the first weekend in October.

Special Events staff will coordinate donations and contributions through the following methods in the upcoming fiscal year:

- Activity Guide Advertising
- Youth Sports Program Sponsorships
- Community Event Sponsorships
- Regional Event Sponsorships

Through the Community Support Program, Special Event Staff are responsible for facilitating the Department’s contributions, through the use of facilities or equipment, for events and programs produced by other community organizations. Applications for the Community Support program are submitted annually in April, and a detailed list of the sponsored events will be provided to the CSD Administration in May. Staff from this section and the facilities section partner to provide technical and logistical support to recipients of the Community Support Program (CSP).

In addition, the Special Events staff also budgets for and manages three Service Agreements with local non-profit organizations in order to provide three additional community events in partnership with these service groups. Staff assists with marketing, pre-event registration and the coordination of supplies and facilities.

The Special Events and Support Services team also contract leisure enrichment classes and camps that are offered primarily for teens and adults. Currently, there are over 20 contract instructors that teach a variety of classes including arts and crafts, performing arts, education, health and fitness, sports and specialized skilled camps.

2014/15 ACCOMPLISHMENTS

- Received the Best of Elk Grove award for "Best Place for Live Music" for its Hot Summer Nights concert series for the fourth consecutive year. (Goals 1a, 4a-c)
- Received the Best of Elk Grove award for "Best Place for Adult Fun" for its Comedy Under the Stars events. (Goals 1a, 4a-c)
- Received the Best of Elk Grove award for "Best Community Event/Festival" for its Elk Grove GIANT Pumpkin Festival for the third time. This event brought in a record of close to 45,000 people for the 20th Anniversary celebration! (Goals 1a, 4a-c)
- Received the Best of Elk Grove award for "Best Party Planner" for the second time. (Goals 1a, 4a-c)
- Updated and implemented the policies and procedures for approving requests for the Community Support Program (CSP). (Goals 5d, e)
- Celebrated the opening of Elk Grove's newest park, Island Park, which included free hot chocolate and cookies provided by the City of Elk Grove. (Goals 1a)
- Secured contributions from corporate event partners for District programs and events equaling \$103,700 in cash and \$ 93,043 year to date in in-kind contributions. (Goals 5c, 5d)
- Added and implemented two new community event based on community need and recreation trends. Grandparents Picnic in the Park and Senior Snowflake Ball. (Goal 1A, 1C, 4C)
- Created and executed a necessary annual tracking log to determine overall value of CSD support each year through the Community Support Program. (Goals 4a-c, 5b)
- Staff visited fourteen (14) Winter/Spring session classes for quality assurance, obtained class evaluations and took pictures to update activity guide content. (Goal 1a, 1b, 1c, 4a, 4b)
- Staffed increased their presence at community events and co-sponsored events by hosting a booth focusing on promoting CSD programs and getting the CSD brand out to the community. (Goal 1a, 1b, 1c, 4a, 6c) & (Goal 4c, 6c, 1b)
- Staff added high school sports contracts to responsibilities. (Goal 4a, 4b, 4c)

GOALS FOR 2015/16

- Create standard sponsorship agreement forms for use throughout the Parks and Recreation Department. (Goals 5a, 5b, 5c, 5d)
- Create a tracking log to accurately report all cash and in-kind sponsorships for the Parks and Recreation Department. (Goals 5a, 6a, 6b)
- Provide training to all Special Events Staff in the Emergency Action Plan, Blood borne Pathogens and the Injury and Illness Prevention Program. (Goals 2a, 2c)

- Provide all contracted instructors with basic emergency information in their instructor procedure manual packets; including, but not limited to, accident and incident forms, emergency evacuation information, contact list for emergency situations. (Goal 2a, 3c)
- Add a minimum of one new community event based on community need and recreation trends. (Goal 1A, 1C, 4C)
- Recognize new event presence opportunities and host a booth at a minimum of 10 community events with the focus on promoting CSD programs and getting the CSD brand out to the community. (Goal 4C, 6C, 1B)

PERFORMANCE MEASURES

Measure	Actual 2013/14	Actual 2014/15	Budget 2015/16
Regional Event	1	1	1
Community Events	17	25	27
Community Events Participation	54,001	72,215	73,000
Community Support Program (CSP) Events	55	53	50
Cash Donations (\$)	\$90,971	\$103,700	\$102,000
In Kind Donations (\$)	\$91,316	\$93,043	\$94,000
Teen and Adult Enrichment Classes	n/a	n/a	432
Teen and Adult Enrichment Participation	n/a	n/a	4080

**PARKS & RECREATION DEPARTMENT – GOLF COURSE
Sub-budget 9340-07
Activity Statement**

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		697,623
2000	Services and Supplies		407,036
3000	Lease / Loan		10,863
4000	Fixed Assets		138,091
		Total Expenditure Accounts	1,253,613
Revenues			
9000	Property Tax		337,613
9464	Recreation Fees		910,000
9790	Other Revenue		6,000
		Total Revenue Accounts	1,253,613

MAJOR FUNCTIONS

The Golf Course section includes the operation and maintenance of a 9-hole, par 33 golf course that encompasses 48 acres. The course has 3 lakes, four par-3 holes, four par-4 holes and one par-5 hole. Six holes play directly adjacent to a water hazards. Staff maintains all areas of the golf course and common areas including parking lot.

Located at the golf course is a golf shop, driving range and practice area. The golf shop offers customers merchandise and food concessions for purchase. The lighted driving range consists of 16 artificial grass tees for public use, 20 grass tees for public use and 8 grass tees used for golf instruction by professional staff. Golf lessons are taught by in-house staff or contracted employees. The golf course offers a number of improvement classes for juniors and adults to focus on the fundamentals of the game.

Designated practice areas also include: a putting green, a chipping and pitching green and two practice sand bunkers.

Emerald Lakes Golf Course is operated year-round, seven days a week from dawn to 8:00 PM (Winter) and as late as 10:00 PM (Summer), to accommodate golfers that use the night lit practice facilities.

2014/15 ACCOMPLISHMENTS

- Course improvements included bunker upgrades and repairs and the addition of a bridge on hole #7 which assisted with the speed of play and reduced the potential for flooding in this area. (Goals 3a, 3b)
- Implemented a "water reduction plan" that reduced water usage at least 35% on an annual basis. (Goals 3b, 3c)
- The CSD/Emerald Lakes Golf Course was chosen by the Northern California Section of the PGA of America to host the Northern California Regional "Drive, Chip and Putt"® in which over 100 boys and girls tried to qualify for the National "Drive, Chip and Putt"® event that was held at the Augusta National Golf Club. This national event was held the week prior to the 2015 Masters® Golf Tournament. (Goals 4a-c)

- Staff hosted six CSD tournaments and 126 other golf tournaments. (Goals 4a-c)
- Staff taught the fundamental skills of golf to youth and adults to over 1,500 participants. (Goals 4a-c)
- Staff attended quarterly Men and Women’s club meetings for updates and to solicit feedback on golf course concerns and general operations. (Goals 1b, 1c, 3c, 6c)

GOALS FOR 2015/16

- Foster employee learning and growth by providing training and educational resources for employees in irrigation, software management, new golf programming and best business practices. (Goal 1a)
- Develop a marketing program that provides the opportunity for more youth to become involved in the game of golf through movie theater advertising and target marketing through social media. (Goals 4a-c)
- Maintain relationships with the current community groups utilizing our golf course: Emerald Lake Men’s and Women’s Clubs, and the Dell Webb Men’s Club, and research and recruit new community groups to create ongoing participation at the golf course. (Goal 6c)
- Increase the golf lessons program to promote healthy and active lifestyles to our participants and bring new players to the course. (Goal 4a-4c)
- Create a facility and equipment replacement plan for all golf course assets and buildings. (Goal 3c)
- Maintain facility standards to ensure a safe, clean and green golf course facility and prioritize equipment or asset replacement based on safety concerns. (Goals 3b, 3c)

PERFORMANCE MEASURES

Measure	Actual 2013/14	Actual 2014/15	Budgeted 2015/16
Golf Lesson Participants	1,842	1,350	1,700
Golf Rounds Played	37,880	30,225	30,000
Number of annual tournaments	230	132	175

**PARKS & RECREATION DEPARTMENT – FACILITIES
Sub-budget 9340-08
Activity Statement**

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		792,935
2000	Services and Supplies		1,367,610
3000	Lease / Loan		24,132
4000	Fixed Assets		68,064
6980	Operating Transfers Out		101,820
	Deferred Maintenance		69,847
		Total Expenditure Accounts	2,424,408
Revenues			
6990	Operating Transfers In		107,820
9000	Property Tax		1,686,086
9429	Building Rental		630,502
		Total Revenue Accounts	2,424,408

MAJOR FUNCTIONS

Facilities included in this sub-budget are: Castello Recreation Center, Parks and Recreation Main Office, Strauss Island, Pavilion, Dillard Ranch, Jerry Fox Swim Center, Johnson Park Recreation Center, Elk Grove Recreation Center, Elk Grove Park Picnic Areas, Laguna Town Hall, Youth Center, Wackford Community and Aquatic Complex (WCAC) and Stephenson Recreation Center.

Recreation facility staff provides day-to-day management of these facilities. Landscape and pool maintenance are provided by Park Maintenance staff, with a cost transfer provided to the Lighting and Landscaping budget from the specific facility budgets.

To off-set operational expenses, facility revenue is generated by rental charges and partnership agreements. A Montessori School utilizes the Elk Grove Recreation Center. Elk Grove High School and Pleasant Grove High School utilize the Jerry Fox Swim Center while Franklin and Laguna Creek High Schools and the Elk Grove Piranhas utilize the Wackford Aquatic Complex.

Annually, recreation facility staff and the District’s Facility Manager evaluate the Department’s facilities to determine the schedule of facility improvements.

2014/15 ACCOMPLISHMENTS

- Provided excellent customer service as evaluated by 90% exceeds expectations on rental surveys. (Goals 1a-c, 4c)
- Provided monthly trainings related to safety and customer service. (Goals 1a-c, 2a, 2c)
- Hosted 32 co-sponsored events including the Elk Grove Chamber of Commerce's Annual Business Expo, Strauss Festival and Strauss Teas. (Goals 1a, 4c, 5b)

- Front desk staff hosted the largest attended Customer Appreciation Day to thank the customers and families for their business. (Goals 1a, 1c, 4b)
- Supported Recreation teams (Art team, Health & Wellness team, and Seasonal Parties) through staff participation and facilitating event / meeting space. (Goal 1a, 4c,)
- Staff members participated in the ongoing discussion and planning of the new Community Center at Morse Park in order to ensure that we are designing facilities to meet the current needs of our community. (Goal 3a)
- In year one of a three year project to standardize security cameras with local law enforcement, this year servers were upgraded and cameras were installed on the Wackford Pool deck. (Goal 2b, 1b)
- Localized span of authority for security and cleaning contracts, including standardizing expectations. (Goal 3b)
- In year one of a two year project to update facility maintenance equipment with a goal of increasing standards and mobility to clean satellite facilities. (Goal 3b, 3c)
- Upgraded equipment available to facility renters, including new podiums, projectors, ice machine, tables and chairs. (Goal 3b, 3c, 4c)
- Updated the facility reservation manual, which serves as guidelines to staff while renting facilities, including updating procedures to better accommodate customers. (Goal 1b, 3b)
- Implemented a facility equipment reservation program to allow universal access for recreation staff and increase communication with facility operations staff. (Goal 1b, 6a)

GOALS FOR 2015/16

- Evaluate current customer service standards for effectiveness and make adjustments to evaluation tool if needed to measure the standards. (Goals 1a, 1c)
- Create simple and clear communication systems to ensure the timely and effective dissemination of information with the new office location. (Goals 1a, 1b, 1c, 6a-c)
- Offer indoor and outdoor rental opportunities at Laguna Town Hall, Wackford Community and Aquatic Complex, Pavilion, Strauss Island, Elk Grove Park, Morse Park, and Derr-Okamoto Park that meet the needs of the community and co-sponsored groups. Continue to look for rental customers that may need space to host activities like churches. (Goals 4a, 4b, 4c, 5d)
- Create a measurement tool to capture the quality customer service and the condition of the facility to rental customers. (Goal 1a, 1b, 1c, 3c)
- Create educational resources to the community on the benefits of renting a CSD facility for their event through social media and other Marketing strategies. (Goal 1a, 1b, 1c)
- Revise facility rental process to create a scaled back process for customers renting meeting rooms. (Goal 1a, 4a)

PERFORMANCE MEASURES

Measure	Actual 2013/14	Actual 2014/15	Budget 2015/16
Laguna Town Hall Rentals	123	217	224
Pavilion & Strauss Island Rentals	65	93	97
Wackford Community and Aquatic Complex Rentals	410	550	453
Teen Center Rentals	157	104	63
Picnic Site Rentals	606	704	730

PARKS & RECREATION DEPARTMENT – PARK PLANNING DIVISION
Sub-budget 9340-09
Activity Statement

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		351,245
2000	Services and Supplies		45,850
4000	Fixed Assets		6,397,905
		Total Expenditure Accounts	6,795,000
Revenues			
6990	Operating Transfers In		3,283,000
9295	Plan Check Fees		2,000
9790	Other Revenue		1,485,000
9999	Reserves		2,025,000
		Total Revenue Accounts	6,795,000

MAJOR FUNCTIONS

The Park Planning Division plans and develops parks and trails and acquires land for recreational purposes. Annually, staff develops and implements the CSD Parks and Recreation Department Capital Improvement Plan (CIP) for the construction of new parks and trails and the upgrade and renovation of existing park and trail facilities.

Staff is responsible for developing master plans for new parks; preparing construction documents, administering bidding and awarding of construction contracts; preparing cost estimates for new park development/upgrades/renovations; and providing in-house landscape architectural services and construction inspection services as well as overseeing numerous consultants. As needed, staff will conduct community outreach meetings for the development of new parks or renovation of existing parks. Staff also provides customer service for the CSD regarding the status of new parks and trails.

In addition, staff reviews private and public development projects that impact the CSD Parks and Recreation Department. These reviews include Specific/Community Plans, Rezones, Specific Plan Amendments, Tentative Subdivision Maps, Environmental Impact Reports, Civil and Landscape Improvement Plans, Conditional Use Permits, Architectural & Site Plan Review and other development processes as required.

Staff also provides landscape architectural services for City of Elk Grove Capital Improvement Plan projects. The City reimburses the CSD for staff time and expenditures on these projects. With the approval of the new Memorandum of Understanding between the City of Elk Grove and the CSD, this process will be modified. Beginning in May 2015, the CSD will be fully responsible for designing and building new parks and the City will provide funding as required.

2014/15 ACCOMPLISHMENTS

- Completed a total of 2.3 acres of new park construction: Island Park. (Goals 2b, 3a-c)
- Completed four park improvement projects: Town Hall Amphitheater Renovation, Derr-Okamoto Community Park Amenity Improvements, Stonelake Park Amenity Improvements and the Bartholomew Sports Park Maintenance Building. (Goals 2b, 3a-c)
- Completed community outreach and master plans for one new park, 4.8 acre George Park. (City of Elk Grove). (Goals 2b, 3a-c)

- Completed construction documents for one new park, 9 acre Horseshoe Park (City of Elk Grove). (Goals 2b, 3a-c)
- Completed construction documents for two park improvement projects; Town Hall Amphitheater Renovation and Derr-Okamoto Community Park Amenity Improvements. (Goals 2b, 3a-c)
- Completed construction documents (w/ consultant) for Davis and Mix Playground Replacement. (Goals 2b, 3a-c).
- Provided plan checking services for civil and landscape improvement plans (post entitlement) for 11 new development projects. (Goals 1c, 4a, 5e, 6c)
- Provided pre-entitlement review of 9 new development projects and worked with City staff to complete the South East Policy Area Special Planning Area Land Plan. (Goals 1c, 4a, 5e, 6c)

GOALS FOR 2015/16

- Manage the planning, design and construction of 12 projects as identified in the 2014-15 CIP. (Goals 2b, 3a-c)
- Provide customer service for both internal and external customers. (Goals 1b, 1c)
- Conduct long range planning for parks, park facilities, trails and landscape corridors. (Goals 1c, 4a, 5e, 6c)
- Complete construction documents for George Park. (Goals 2b, 3a-c)
- Complete construction documents for Foulks and Oneto Park Playground Replacement. Betschart Park Trail Improvements and Johnson Park Walkways. (Goals 2b, 3a-c)
- Complete construction for Foulks and Oneto Park Playground Replacement. Betschart Park Trail Improvements and Johnson Park Walkways. (Goals 2b, 3a-c)
- Complete construction of Horseshoe Park (9 acres) for the City of Elk Grove. (Goals 2b, 3a-c)
- Complete construction of Davis and Mix Playground Replacement Mix project. (Goals 2b, 3a-c).
- Complete the master plan update, community outreach and street improvement plans for Wright Park Phase 2. (Goals 2b, 3a-c)
- Complete community outreach, design development and construction documents for 20 acre Oasis Park. (Goals 2b, 3a-c)
- Complete master plan and design development and construction documents for 1.7 acre Madeira East East Park for the City of Elk Grove. (Goals 2b, 3a-c)
- Complete construction documents for Zone 1 Landscape Renovation, Zone 11 Landscape Renovation and Zone 13 Landscape Renovation projects. (Goals 2b, 3a-c)
- Complete community outreach and master plan for Morse Park Community Center. (Goals 2b, 3a-c)
- Provide plan checking services for new subdivision developments (post entitlement) and park planning service for new pre-entitlement projects. (Goal 1b)

WORKLOAD MEASURES

Measure	Actual 2014/15	Actual 2014/15	Budget 2015/16
Capital Improvement Projects	9	10	12

FINANCIAL POLICIES

The following are the Board-adopted financial policy statements which are the general principles by which the District is guided in its management of public affairs. District standard operating procedures are in place for the implementation of the policies, as needed.

ANNUAL BUDGET

The Board will adopt a balanced budget annually to ensure needed services provided to the community are within available resources. The budget will be adopted on or before September 1 of each year and will be effective July 1 of the current year to June 30 of the following year. A preliminary budget will be adopted each year by June 30 to provide authorization to pay bills.

The annual budget document will:

- Be a comprehensive financial plan indicating expected revenues and expenditures in which current year operating expenses are fully funded by current year revenues and identified undesignated/unreserved fund balances.
- Identify capital projects, including anticipated expenses and current and/or reserved fund balances.
- Outline resources necessary to carry out activities consistent with policies and goals set by the Board of Directors.
- Identify fiscal year service levels, goals, and performance measures.
- Be prepared in compliance with generally accepted accounting and budgeting standards for special districts and Government Code 61110.

The General Manager is authorized to implement the programs as approved in the adopted budget. It is the responsibility of the General Manager to establish adequate controls to ensure expenditures do not exceed the approved appropriations.

A transfer of appropriations requires Board authorization. The Board may amend the annual budget at any time by resolution in accordance with the regulations established in Government Code 61111(a).

LONG TERM FINANCIAL PLANNING

The District will maintain long-term financial plans that project major revenue and expenditures, and identify long-range plans for a minimum of five years. In addition, the District will proactively plan for potential liabilities (i.e., leave payouts, pension plan costs, retiree health costs) in the long-term financial plan. The financial plans will be updated and reviewed by the Board annually.

- Five-year projections for major revenue and expenditure categories will be developed by the General Manager annually. Five-year financial projections shall be reviewed and amended as necessary each year. The District will adhere to the General Fund Allocations determined and approved by the Board in the five-year financial projections.
- A five-year Capital Improvement Plan will identify long-range plans for physical development including construction of new facilities and structures and renovation of existing facilities and structures. The Capital Improvement Plan will prioritize capital projects, provide cost estimates and identify funding sources. Projects must receive Board approval before inclusion in the annual budget.
- Potential liabilities will be included in the five-year projections.

FINANCIAL REPORTING

The General Manager will maintain an accounting system adequate to provide all of the data needed to allow for the timely preparation of financial statements in conformity with generally accepted accounting principles (GAAP), issue timely financial statements in conformity with GAAP as part of the Comprehensive Annual Financial Report, and have those statements independently audited in accordance with generally accepted accounting standards.

INTERNAL CONTROLS

The District will have reliable internal controls in place that will ensure compliance with applicable laws and policies, adequately safeguard District assets, and ensure proper and accurate reporting of District financial activities. The internal control system will include segregation of duties, authorization procedures, documentation and record retention, reconciliation, and review and security measures.

BASIS OF ACCOUNTING

The accounts of the District will be organized on the basis of funds, each of which will be a separate accounting entity. The operations of each fund will be accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Governmental resources are allocated to and accounted for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Operating budgets are prepared on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period and expenses are recognized in the period in which the related liability is incurred.

The General Fund will be the District's primary operating fund used for all activities of the general government. In addition, the District will also report the Capital Project Fund, Debt Service Fund, Landscape and Lighting Special Revenue Fund and the Foundation Special Revenue Fund.

- **Capital Project Fund** - Used to account for financial resources to be used for the acquisition or construction of major capital facilities, which are financed from the District's Certificate of Participation issues or capital lease financing arrangements.
- **Debt Service Fund** - Used to account for the accumulation of resources for, and the payment of, principal and interest on long-term debt.
- **Foundation Special Revenue Fund** - Used to account for revenues of the Cosumnes Legacy Foundation, which are legally restricted to expenditures approved by the Foundation board.
- **General Fund** - Used for all activities of the general government, except those required to be accounted for in another fund.
- **Landscape and Lighting Special Revenue Fund** - Used to account for the proceeds of specific landscape and lighting revenue sources that are legally restricted to expenditures for specific purposes. The transactions of the District Wide L&L Assessment District are recorded by the respective zones of benefit within the Special Revenue Fund. However, the zones of benefit do not represent separate special revenue funds.

REVENUE

The District will protect and maximize reliable revenue streams, seek and analyze new revenue sources, and strive to diversify revenue sources to manage individual source fluctuations. To ensure long-term financial stability, revenue estimates will be prepared on an annual basis during the budget process and major revenue sources will be projected for a minimum of five years ahead.

Limits on Revenue Use

- Revenues from one-time or limited duration sources will be used for one-time or limited duration expenditures and not for support of ongoing operating costs. One-time or limited duration expenditures include start up costs, early debt retirement, capital improvement related items, equipment, budget stabilization, and reserve establishment or increase. If the General Manager determines that one-time revenues are needed to correct a budget imbalance, the five-year projection must demonstrate that the operating deficit will not continue.
- Revenue in excess of amounts anticipated will be used for one-time or limited duration expenditures and not for support of ongoing operations. Base operating budget items will have first priority for funding considerations. Once the base operating budget items are funded, the General Manager, in concurrence with the Board, will determine the District's priority needs.

Revenue Sources

- **Property Tax** - Under California law, property taxes are assessed and collected by the County of Sacramento up to 1% of the full cash value of taxable property, plus other increases approved by the voters and distributed in accordance with statutory formulas. Property tax assumptions from the Sacramento County Assessor's Office are based on inflation factors, resale values and new development trends within the community and region. The County Auditor Controller notifies all taxing entities in March and November of each year with estimates of actual property tax collections, which are compared to the District estimates and adjusted as needed in the five-year projection.
- **Quimby Act Fees** - Collected from developers in lieu of land dedication for parks and recreation facilities. The revenues must be used "for the purpose of developing new or rehabilitating existing neighborhood or community parks or recreational facilities to serve the subdivision." California Government Code Section 66477 provides the authority and formula for the dedication or the payment of fees for subdivisions.
- **Park Development Impact Fees (Park Fee)** – A revenue source approved as part of a Public Facility Financing Plan. These fees are collected from developers at the time a building permit is issued. The revenue must be used to benefit the residents of the planning area from which the fees were collected.
- **CSD Fire Fee Program** – Fees collected for critical infrastructure, such as fire stations and apparatus, through several finance plans designed to allow the Department to keep pace with the growing demands of the community.
- **Ambulance Transport Fees** - Ambulance transport is a key component of the Fire Department's Advanced Life Support services and comprehensive paramedic program. Fees charged for this service are in a manner consistent with the ambulance transport profession. In most cases, insurance plans pay for the service. The CSD Fire Department collects approximately 71 percent of the charges assessed.
- **Fire Protection Systems and Fire Code Plan Review and Construction Inspection Fees** - The CSD Fire Department has a Fire Prevention Division providing full plan review and construction inspection services to developers, construction companies, and the community for building plans. The Division concentrates on fire protection systems and Fire Code requirements when reviewing plans and conducting inspections. Fees are charged for this purpose as allowed by the Health and Safety Code.
- **Mello Roos Special** - Special taxes collected by the County of Sacramento via annual property tax bills. The special taxes may be used for projects approved by the County and administered by the CSD. California Government Code Section 53311 et seq. allows local government to establish a Mello-Roos special tax district in a developing area to finance specific public facilities and services needed by that particular area. Funds must be used for the specified approved project.
- **Grant and Foundation Funds** - Funding opportunities for park amenities, renovation projects and programming through grants and foundation funding.
- **Reserve Funds** - Funds identified during the CSD budget process for specific projects.

- **Recreation Fees** - fees for participation in recreation activities and programs, for the rental of facilities and for picnic area reservations. Fees are based on Board approved cost recovery methodology.
- **Other Revenue Sources** - Additional revenues from a variety of other sources such as funds from government agencies, donations, operational savings (such as insurance premium refunds), and proceeds from the occasional sale of equipment.

FEE ESTABLISHMENT

The District will establish user fees, fees for service and Park Impact Fees based on the full cost of providing the service, which will include direct, indirect, and capital costs. Costs can be excluded from the full rate of providing the service if the cost is covered by a one-time or limited duration revenue. No fee shall exceed the costs reasonably borne by the District in providing the service (Gov Code 61123). User fees and fees for service evaluated regularly and, if necessary, adjusted to assure sufficient revenue will be generated to meet service delivery costs. A Nexus Study must be completed to justify Park Impact Fees. Fees may be subsidized, in part or in whole, from the General Fund when the Board determines that full or partial payment would not be in the public's best interest.

Definitions

- **User Fees** - A fee charged for the use of a product, service or facility. A rental fee is an example of a user fee.
- **Fees for Service** - A fee charged for specific services. Ambulance transport fees and plan review fees are examples of fees for service.
- **Park Impact Fee** – A fee approved as part of Public Financing Plan. These fees are collected from developers when a building permit is issued.

RESERVES

The Board may establish designated reserves to ensure sufficient funding to meet operating, capital, debt service, and long-term liability cost obligations. The funds in designated reserves will be used for the exclusive purpose for which the Board established the reserve. Reserves must be maintained as part of the annual budget in accordance with Government Code 61112(a). Appropriations or use of funds from any designated reserve requires Board action.

Board Designated Reserves

- **The Emergency Operating Reserve** will be maintained at a minimum of eight percent of the annual property tax collections and may be used for unforeseen circumstances in which there is a threat to life, health, or property, or when a significant interruption of services is imminent.
- **Debt Payment Reserves** will be used for payment of principal and interest on general long-term debt of the District.
- **The Retiree Health Reserve** will be used to fund the District's retiree health plan costs.
- **Capital Reserves** will be maintained for capital improvements to facilities and apparatus replacement.
- **The Budget Stabilization Reserve** may be used to ensure stability during economic downturns or financial emergencies. The Reserve may be used to maintain current levels of service only. When the Budget Stabilization Reserve is used, a multi-year plan must be in place to restore a balanced budget and, if necessary, the Budget Stabilization Reserve.

INVESTMENTS

The District Treasurer has the authority to invest and reinvest all funds of the Cosumnes Community Services District. Each transaction and the entire portfolio must comply with California Government Code Section 53601, et seq., and Section 53635, et seq.

District funds not currently needed for District operations will be prudently invested to earn a reasonable return. The specific objectives for all District investments are ranked in order of importance:

1. Safety of Principal
2. Liquidity
3. Public Trust
4. Maximum Rate of Return

DEBT SERVICE

The Board will consider the use of debt financing for capital asset acquisitions only. Debt financing will not be used for recurring purposes such as current operating and maintenance expenditures. All current expenses will be financed with current available funds whenever possible; however, temporary debt of a short-term nature may occasionally be necessary for the operations due to lack of cash availability.

The District will consider debt financing under the following circumstances:

- The project is necessary to meet service requirements; and
- The term of the debt is not greater than the tangible life of the acquisition; and
- Reliable revenues or resources will be sufficient to service long-term debt.

All debt shall be issued in a manner that adheres to state and federal laws, existing bond covenants and prudent financial management.

ACRONYMS

AEP	Automated External Defibrillator
ALS	Advanced Life Support
ASA	Amateur Softball Association
CA	California
CAFR	Comprehensive Annual Financial Report
CALSAC	California School Age Consortium
CALPERS	California Public Retirement System
CERT	Community Emergency Response Team
CIP	Capital Improvement Plan
COLA	Cost of Living Allowance
CPR	Cardio Pulmonary Resuscitation
CPRS	California Park and Recreation Society
CQI	Continuous Quality Improvement
CRC	Cosumnes River College
CSD	Community Services District
CSMFO	California Society of Municipal Finance Officers
CSP	Community Support Program
EAP	Employee Assistance Program
EG	Elk Grove
EGUSD	Elk Grove Unified School District
EGYSA	Elk Grove Youth Sports Association
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
FICA	Federal Insurance Contributions Act
FT	Full Time
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards
GEMT	Ground Emergency Medical Transport
GFOA	Government Finance Officers Association
GIS	Global Information Systems
GSSA	Greater Sacramento Softball Association
HR	Human Resources
L & L	Landscape and Lighting

ACRONYMS

MEO	Management Employees Organization
NAEYC	National Association for the Education of Young Children
NYSCA	National Youths Sports Coaching Association
OSHA	Occupational Safety Hazards Administration
PDC	Performance and Development Coordinator
PERS	Public Employees Retirement System
PGA	Professional Golf Association
PT	Part Time
RDA	Redevelopment Agency
SB2557	Senate Bill 2557
SCBA	Self Contained Breathing Apparatus
SCUBA	Self Contained Underwater Breathing Apparatus
SWPPP	Storm Water Pollution Prevention Plan
YTRS	Youth and Teen Recreation Services

GLOSSARY

Accrual Basis of Accounting – The accounting basis used by the Cosumnes Community Services District under which transactions are recognized when they occur, regardless of the timing of cash receipts and disbursements.

Ambulance Fees - Revenue received from charges incurred for ambulance services provided by the Fire Department.

Appropriation – An authorization granted by a legislative body to incur obligations and to make expenditures for specific purposes. This is usually time limited and must be used by a specific deadline.

Asset – Resources owned by the Cosumnes Community Services District that have monetary value.

Authorized Positions – Currently funded positions or a position that has been unfunded for less than two fiscal years.

Available Fund Balance – Amount of fund balance available for use after deducting encumbrances and reserves.

Bond – an interest-bearing promise to pay a stipulated sum of money, with the principal amount due on a specific date. Funds raised through the sale of bonds can be used for various public purposes.

Budget – A balanced financial plan for a given period of time, which includes appropriations and revenues which finance the various District funds. The District's budget is considered to be a spending plan and a policy guide.

Capital Improvements – Expenditures related to the acquisition, replacement, or improvement to Cosumnes Community Service's District's infrastructure.

Capital Improvement Program (CIP)– A long range construction plan to be incurred each year over a number of years to meet the capital needs of the Cosumnes Community Services District for the benefit of the community as a whole.

Capital Project – Major construction, acquisition, or renovation which increases the useful life of the District's assets or adds to the value of physical assets.

Census – The official decennial enumeration of the population conducted by the federal government.

Community Facilities District – Under the Mello-Roos Community Facilities Act of 1982, a legislative body may create within its jurisdiction a special district that can issue tax-exempt bonds for the planning, design, acquisition, construction, and/or operation of public facilities, as well as provide public services to district residents. Special tax assessments levied by the district are used to repay the bonds.

Contingencies – A budgetary provision representing that portion of the financing requirements set aside to meet unexpected expenditure requirements.

Dedication – The turning over by an owner or developer of private land for public use, and the acceptance of land for such use by the governmental agency having jurisdiction over the public function for which it will be used.

Departments – Organizational unit grouping like programs together. Cosumnes Community Services District Departments include Administrative Services, Fire, and Parks & Recreation.

GLOSSARY

Depreciation – The expense incurred with the expiration of a capital asset.

Direct Costs – Operational expenditures that directly relate to specific revenues. Some of these may include water purchases, energy purchases, and sewer charges.

Employee benefits – Contributions made by the Cosumnes Community Services District to meet the needs of District employees and retirees. These benefits include medical, dental, vision, pension (PERS), life insurance, workers compensation, and employee assistance programs.

Encumbrance – The designation of appropriated funds to buy an item or service. The purchase of specific future expenditures may require that funds be set aside or committed. This commitment of funds also means to encumber.

Expenditure – An amount of money disbursed or obligated when a transfer of services or property for the purpose of acquiring an asset or service. Expenditures include operating expenses, current assets, debt service, capital equipment, and capital improvement.

Final Budget – Approved legal spending plan for a fiscal year by a legislative body, such as the CSD Board of Directors.

Fiscal Year – A 12-month time frame designated as the operating year for the district, from July 1st to June 30th.

Fixed Asset – An item of long term character and/or of a significant set value. These include buildings, vehicles, certain office equipment, etc.

Full-time Equivalent Positions (FTE) – The conversion of a part time temporary or volunteer position to a decimal equivalent of a full-time position based on an annual amount of 2,080 hours worked.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for guidelines for external financial accounting including the reporting of financial statements. GAAP encompasses the conventions, rules, and procedures that define accepted accounting principles. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Grants – A contribution by a government or other organization to provide funding for a specific project. Grants can either be classified as capital or operational, depending on the grantee.

Improvements – Buildings, structures, attachments, annexations or other changes to land which are intended to remain so attached or annexed. An example would be park development with improvements including sidewalks, trees, drains, sewers, and playground areas.

Indirect Cost – A cost necessary for the District to run as a whole, but cannot be specifically distributed to one operation.

Infrastructure – The physical assets owned by the Cosumnes Community Services District, including fire stations, community centers, aquatic parks, etc.

Interest Expense – Interest costs paid by the Cosumnes Community Services District on interest and debt service.

Interest Income – Income received by the District from cash and investments.

Land – A fixed asset that reflects the cost of land owned by the District.

GLOSSARY

Long-term Debt – Debt incurred by the District that matures over one year after the date of issuance.

Median Home Value - The midway point of all the houses/units sold at market price (or sold amount) over a set period.

Median Household Income – The income amount that divides the income distribution into two equal groups; half having income above that amount, and half having income below that amount.

Operating Budget – The on-going direct operating costs necessary to operate the three departments. These include salaries, employee benefits, professional services, materials, utilities, administrative expenses, and other miscellaneous expenses.

Parks – Open space lands of various sizes whose primary purpose is to provide recreation.

Plan Check Fees – Fees charged to developers and builders for the approval of various construction and building plans.

Policy – Statement of principle or of guiding actions that imply clear commitment. Directional orders that set forth guidelines to meet goals and objectives.

Property Taxes – The District receives approximately 19.5% of the 1% property tax levied against parcels of land within the Cosumnes Community Services District.

Recreation Fees – Revenue received from programs and special events within the Parks and Recreation Department..

Reserve – Amount in a fund used to meet cash requirements, emergency expenditures or other future defined requirements.

Resolution – special or temporary order of a legislative body requiring less formality than a statute or ordinance.

Revenues – Income received to finance the operations of the Cosumnes Community Services District.

Salary & Benefits – Expenses paid by the District to employees for regular pay, benefits, sick pay, vacation pay, holiday pay, safety pay, overtime pay, and other miscellaneous pay.

SB2557 – Fee charged by Sacramento County for Property Tax administration.

Services & Supplies – Accounts established that cover expenditures for most operating costs for departments and their programs.

Special District – Independent unit of local government organized to perform special & specific functions.

Unemployment Rate - Percentage of total workforce that is unemployed and looking for paid jobs