



COSUMNES COMMUNITY SERVICES DISTRICT

2013-14 Final Budget



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TABLE OF CONTENTS

Introduction

Board of Directors..... 2
 Executive Staff..... 2
 Demographics..... 3
 Jurisdiction Profile..... 7
 District Vision, Mission, Goals..... 10

General Manager’s Letter of Transmittal

Priorities and Challenges 11
 Economic Outlook..... 12
 Legislative Outlook..... 13
 Budget Highlights..... 14
 Major Priorities and Funding Sources..... 14
 Policy and Assumption for Key Revenue..... 15
 Budget Adoption Resolution..... 17

FY 2013/14 Final Budgets

CSD Combined..... 18
 Administrative Services Department..... 21
 Fire Department..... 30
 Parks & Recreation Department..... 47

Financial Management

Budget Process and Policies..... 75
 Revenue Descriptions..... 76

Appendix

Acronyms..... 80
 Glossary of Terms..... 82

COSUMNES CSD BOARD OF DIRECTORS



Rod Brewer, President



Rich Lozano, Vice President



Gil Albiani, Board Member



Guy Rutter, Board Member



Michelle Orrock, Board Member

COSUMNES CSD EXECUTIVE STAFF



Jeff Ramos, General Manager



Tracey Hansen, Fire Chief

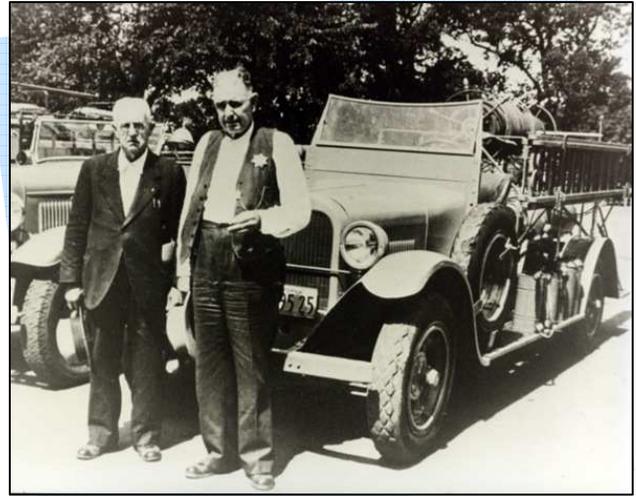


Bob Roessler, Parks & Recreation Administrator

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.

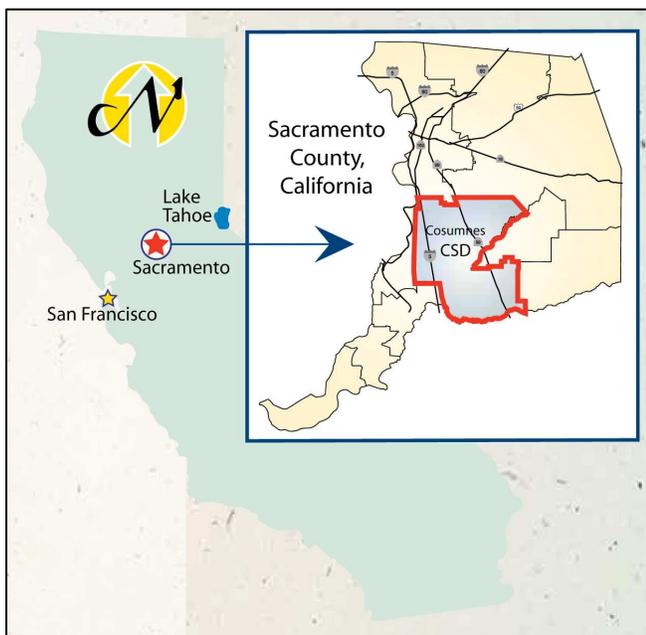


HISTORY

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 had 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

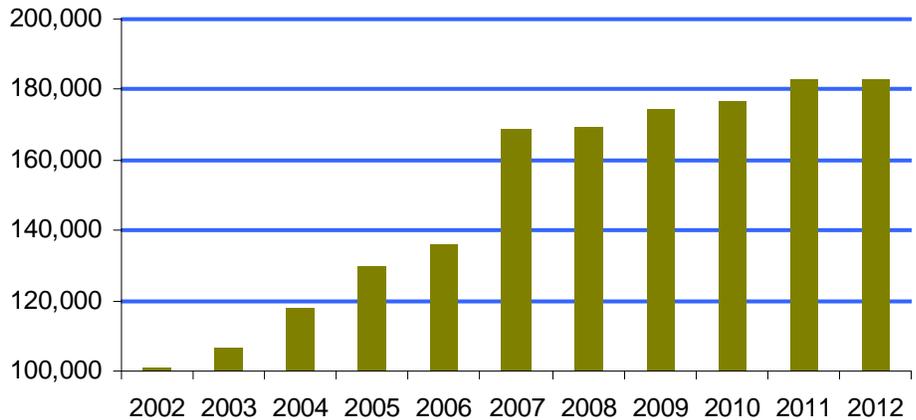
The District is a political subdivision of the State of California. Its jurisdiction lies in the 3rd and 5th Congressional Districts, the 10th and 15th State Assembly Districts, and the 1st and 5th State Senate Districts.



POPULATION

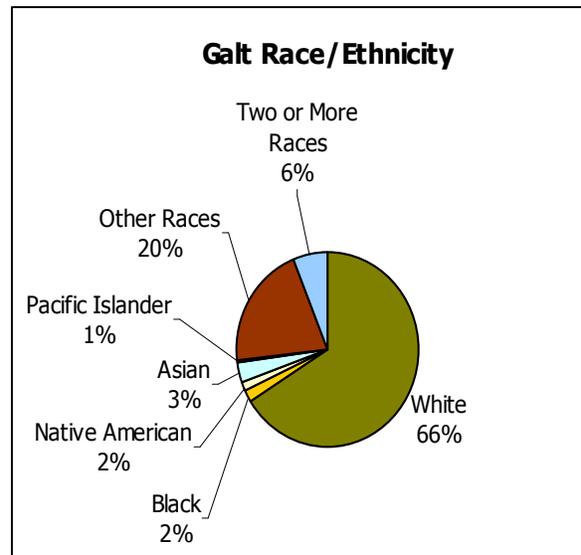
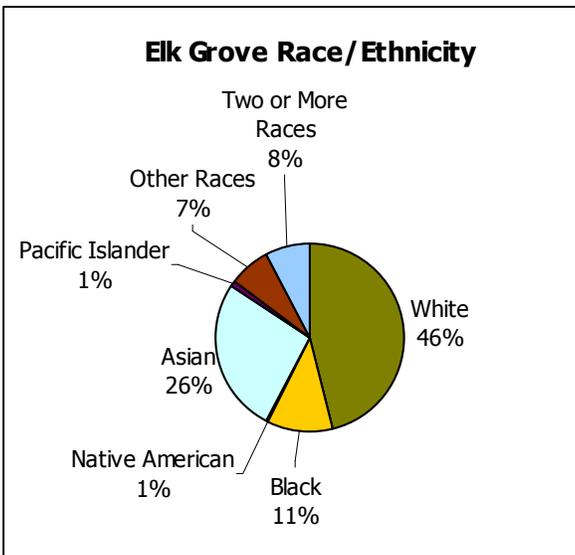
The District serves 183,333 residents as of January 1, 2012. The jurisdiction experienced rapid growth from 2002 to 2007 with an average annual population increase of 10.2%. During the last five years, the population has increased an average of 1.8% per year.

Population Increase 2002 - 2012



DIVERSITY

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



Included in their applicable race categories above, Hispanics and Latinos make up 18% of Elk Grove's population and 42% of Galt's population.

INCOME

Elk Grove median household income is \$79,662. Galt median household income is \$54,394.

HOUSING

Elk Grove has 50,634 housing units averaging 3.22 people per household. The median home value is \$283,000. Galt has 7,678 housing units with an average of 3.26 people per household. The median home value is \$212,000

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. Sacramento State University and University of California, Davis are both within commuting distance.

Level of Education		
	Elk Grove	Galt
High School Diplomas	89%	79%
Bachelor’s Degrees	33%	13%



RECREATION

In addition to a 127-acre regional park, there are 90 neighborhood parks offering year round recreation opportunities. The Number of parks in the Elk Grove service area has increased by more than 60% over the last 10 years and the park acreage has more than doubled. 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.

Expansion of Parks and Recreation Programs in the Last 10 Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Number of Parks	56	61	67	73	74	80	82	86	87	90
Park Acreage	341	357	389	408	426	480	489	549	551	691
Recreation Programs	364	402	499	514	592	610	585	534	579	550

EMPLOYMENT

The California Employee Development Department estimates the jurisdiction to have a labor force of 46,200. Of the estimated labor force, 41,900 are employed. The top ten employers are public service providers, manufacturers and retailers. Of the top ten employers in the jurisdiction, public agencies provide 69 percent of the employment opportunities.

MAJOR EMPLOYERS	# EMPLOYEES
Elk Grove Unified School District	2,960
Bel Air/Raley's Supermarkets	500
Apple Computer	500
Galt Joint Union Elementary School District	437
All Data	424
City of Elk Grove	293
Cosumnes Community Services District	261
Bimbo Bakeries	255
Wal Mart	218
Galt Joint Union High School District	188

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
Donahue Schriber Asset Management Corporation	0.93%
Apple Computer, Inc.	0.79%
Pappas Laguna 2 LP	0.29%
Oakmont Properties 2 LP	0.26%
Laguna Gateway Phase 2 LP	0.25%
Elk Grove Property Company	0.23%
Jackson 2 LLC	0.23%
9130 Nolan State LLC	0.20%
Kaiser Foundation Health Plan	0.19%
JJD HOV Elk Grove LLC	0.19%

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 261 full-time staff. The three departments within the CSD are the Administrative Services Department, the Fire Department and the Parks and Recreation Department

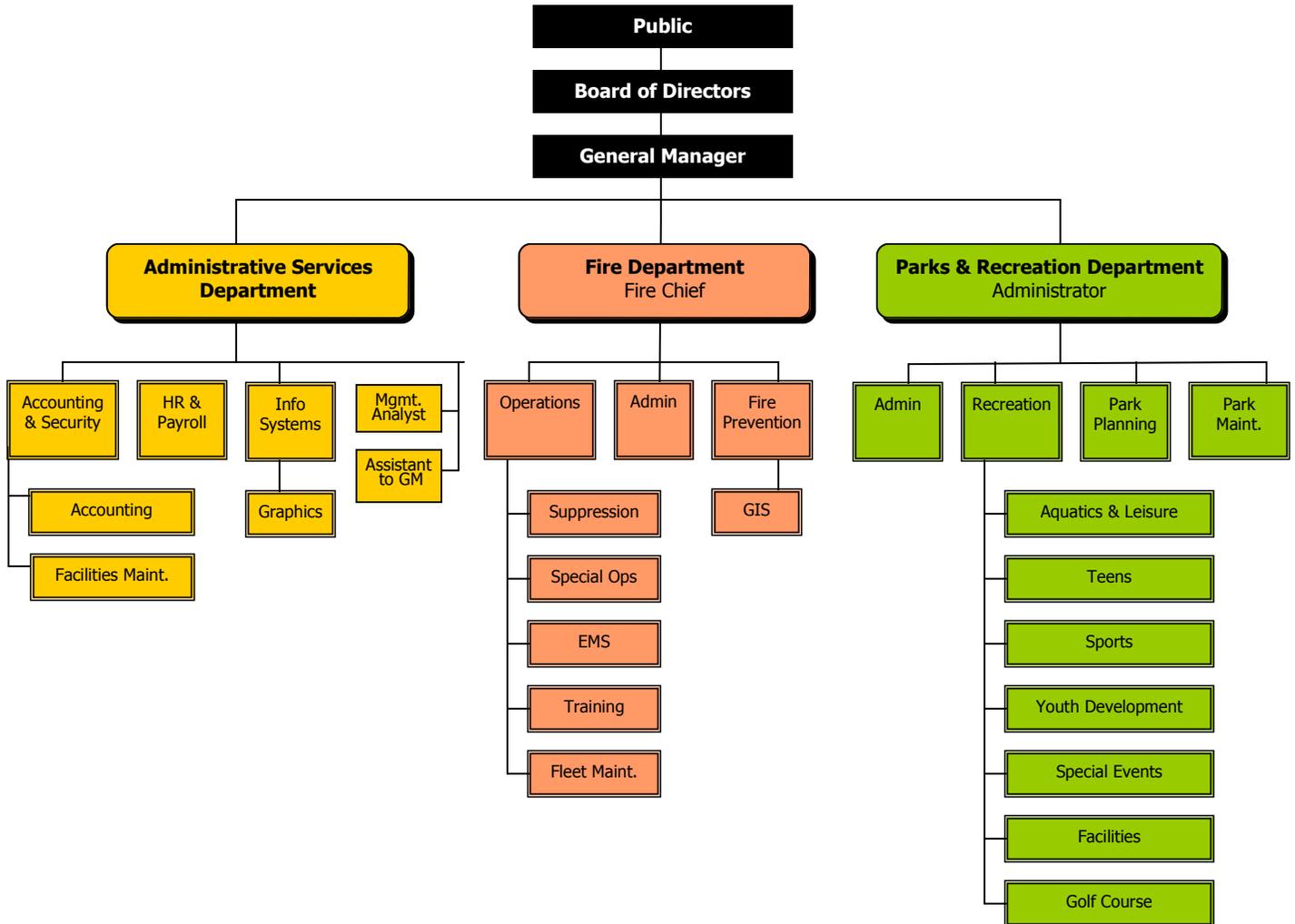


CORE SERVICES

- 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
- Child care seat check-ups
- Specialty classes for children, teens and adults

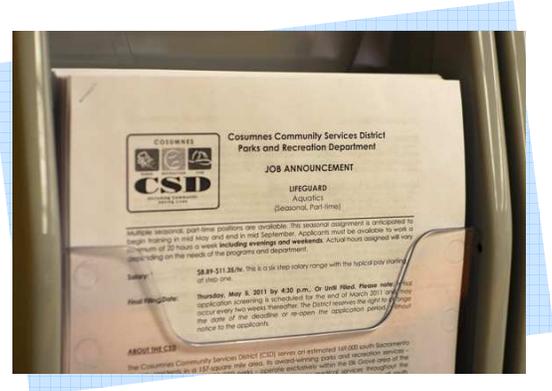


ORGANIZATIONAL STRUCTURE



COSUMNES CSD DEPARTMENTS

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, marketing and public relations. One major function of Administrative Services is the execution and monitoring of the CSD budget.



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 14,374 incidents in 2012. 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, including 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.

2012 AWARDS AND RECOGNITION

AWARD	PROGRAM/PROJECT	AWARDED BY
Excellence in Financial Reporting	CSD Operating Budget	Government Finance Officers Assoc.
Excellence in Operating Budget	CSD Operating Budget	CA Society of Municipal Finance Officers
Best New Park	Elk Grove Rain Garden	Sacramento Magazine
Best Place to Learn to Swim	Wackford Aquatic Center	Best of Elk Grove
Best Community Festival	Giant Pumpkin Festival	Best of Elk Grove
Best Party Planner	CSD Special Events Section	Best of Elk Grove
Best Place for Live Music	Hot Summer Nights Concerts	Best of Elk Grove
Community Award	Kid Central Art Everywhere	CA Park & Rec. Society, District 2
Green Seal Award	Elk Grove Rain Garden	Laguna Creek Watershed Council
Outstanding Sustainable Project	Elk Grove Rain Garden	CA Stormwater Association
Sustainability Project of the Year	Elk Grove Rain Garden	American Society of Civil Engineers
Award of Excellence	Elk Grove Rain Garden	CA Park & Recreation Society
Award of Leadership	Elk Grove Rain Garden	Sac. Environmental Commission
Award of Excellence	Elk Grove Rain Garden	League of California Cities

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 balance services to all areas of the community, while being responsive to individuals.

GOALS AND STRATEGIES

The CSD will provide exceptional service to customers.

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



The CSD will make safety a priority in all operations.

- Prepare staff and community members for emergency situations.
- Design and maintain parks, facilities, and apparatus using established standards for safety.
- Identify and mitigate unsafe conditions.

The CSD will provide quality facilities, parks, and apparatus.

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

The CSD will provide services, programs, and facilities based on the distinct needs of the community.

- Identify the needs of the community.
- Categorize and prioritize services and programs.
- Balance offerings with resources available.

The CSD will ensure its financial stability and accountability.

- Maintain high standards of financial accountability.
- Deliver services and programs in a cost effective manner utilizing available resources, emphasizing efficiency and accountability in day-to-day operations.
- Protect existing revenue streams.
- Seek and improve external funding sources.
- Identify long-range funding needs.

The CSD will ensure transparency in all District operations.

- 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.
- Actively involve CSD personnel in decisions that affect them.
- Promote civic involvement by educating community stakeholders and engaging them in decision making.

LETTER OF TRANSMITTAL

DATE: August 28, 2013

TO: Board of Directors

FROM: Jeff Ramos, General Manager

SUBJECT: Adoption of Fiscal Year 2013/14 Cosumnes Community Services District Budget

RECOMMENDATION

The Board of Directors approves Resolution No. 2013-39 adopting the Fiscal Year 2013-14 Final Budget for the Cosumnes Community Services District.

BACKGROUND/ANALYSIS

The Cosumnes Community Services District Budget for Fiscal Year 2013/2014 is hereby submitted. The budget was prepared with the District Vision and Mission in the forefront and is consistent with the approved District Goals and Strategies. 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.

PRIORITIES & CHALLENGES

Since its formation in 1985, 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.

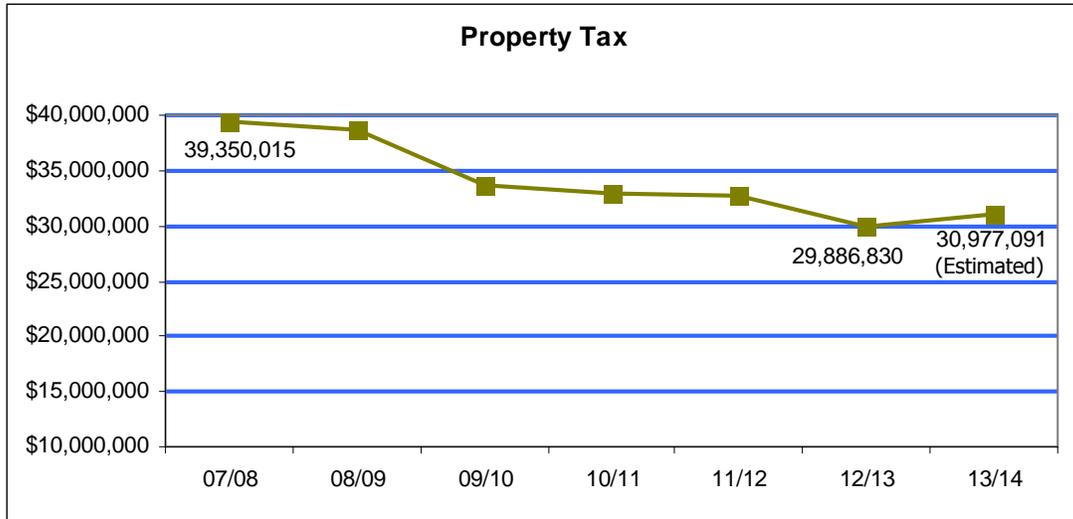
After experiencing five years of declining property taxes, it is estimated that property tax revenue will increase by one percent in the 2013/14 Fiscal Year. In 2011, the District developed financial projection trigger points to manage the use of Budget Stabilization Reserves. The trigger point that would activate additional cost reduction measures for fiscal year 2013/14 was a property tax growth rate of less than zero percent. Therefore, the projected increase in property tax revenue eliminates the need for additional cost reduction measures. However, the cost saving measures currently in place will continue, given that the 2013/14 Fiscal Year budget is reliant on the Budget Stabilization Reserve.

Going into the 2013/14 Fiscal Year, the District's priorities are to:

- Provide core services at the level the community has come to expect with the added challenge, in the Fire Department, of temporary rotating closures of one Engine Company per day;
- Preserve aging facilities;
- Improve efficiencies to reduce costs where possible; and
- Ensure stability of revenue streams.

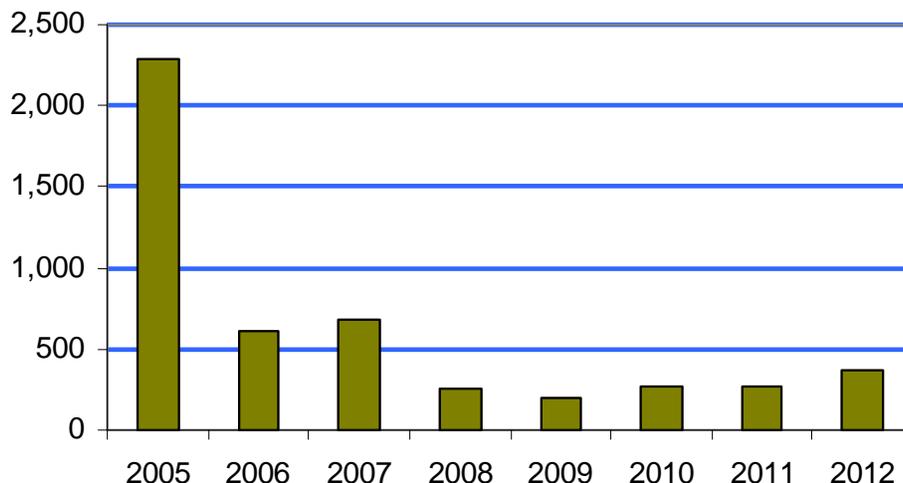
ECONOMIC OUTLOOK

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, beginning in Fiscal Year 2008/09 with a 4.3 percent decrease in property tax revenue and an unprecedented 12 percent decrease in 2009/10. From Fiscal Years 2007/08 to 2012/13 the District experienced a 24 percent decrease in property tax revenue. After five years of property tax decline, the 2013/14 Fiscal Year property tax is estimated to increase by 1 percent.



New home construction is on the rise in Elk Grove, the jurisdiction's largest city. After drastic declines in the number of single-family residential permit issued from 2005 to 2006 and 2007 to 2008, the numbers leveled off between 2008 and 2011 with an average of 250 single-family residential building permits issued annually. In 2012, a total of 369 permits were issued – an increase of 37 percent from 2011. This is the most significant increase in the last seven years.

**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 increase. The median home value in Elk Grove in January 2011 was \$212,000 compared to \$283,000 in January 2012 – a 25% increase. Galt experienced a 26% increase with the median home value in January 2011 being \$156,000 and increasing to \$212,000 in January 2012.

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 12.7 percent in Galt. From 2010 to 2012, the average annual unemployment rate in Elk Grove dipped by 1.8 percent to the 2012 rate of 8.6%, and in Galt by 1.2 percent to the 2012 rate of 10.5 percent. Unemployment rates in 2013 are continuing to decrease with Elk Grove and Galt's unemployment rates for the month of April being 6.7 percent and 8.3 percent respectively. Comparatively, both cities' unemployment rates fall below the California rate of 8.5% for April 2013.

Unemployment Rates

	2012	2011	2010	2009	2008	2007
Elk Grove	8.6%	9.8%	10.4%	9.1%	5.8%	4.4%
Galt	10.5%	12%	12.7%	11.3%	7.2%	5.4%

Even with a 1 percent increase in property tax revenue for fiscal year 2013/14, the District will continue to face budget deficits in the coming year. The District's Budget Stabilization Reserve has been appropriately used over the past several years to provide some relief from the decline in property tax revenues. The District is projecting to use \$3.5 million (approximately 26%) of its Budget Stabilization Reserve in Fiscal Year 2013/14.

LEGISLATIVE OUTLOOK

The District recognizes that pension reform is necessary to ensure long-term financial stability. The recently enacted, Public Employees Pension Reform Act (PEPRA) requires employees hired after January 1, 2013 to pay their full employee retirement contribution. Though, the new law does not apply to current employees, all current unrepresented employees will pay the full contribution, as they have been doing since 2012. Fire Department represented employees will pay 4.5% of their employee contribution (up 1.5% from last fiscal year). Fire Department unrepresented employees will reach full payment of the employee contribution in Fiscal Year 2014/15 – three years before the PEPRA proposed date. Higher California Public Retirement System (CalPERS) rates for the 2013/14 Fiscal Year will be offset by higher employee contributions resulting in a savings to the District.

The Affordable Care Act (know as ObamaCare) enacted in 2010 includes an employer mandate, effective January 2014, that requires all U.S. firms (including government agencies) with 50 or more employees to provide health insurance for their full time employees or else pay stiff penalties. The law defines full-time employees as 30 hours or more of work per week. The District does not classify 30-hour per week employees as full-time, and therefore, does not currently provide health care insurance for these employees. At any one time, the District averages 40 employees working 30+ hours per week. This mandate, taking effect mid-year, will cost the District approximately \$120,000.

In October of 2012, Governor Brown signed Assembly Bill 678 allowing California fire departments to receive federal funding for ambulance transport services. Prior to the initiative, fire departments that provided ambulance transportation for MediCal patients were reimbursed through MediCal using a capped rate system, which did not cover the entire cost of the service. The unreimbursed amounts were then absorbed by the fire departments' general fund accounts. AB 678 allows California fire departments to tap into a federal program that provides a 50 percent match for unreimbursed expenses, bringing in much-needed revenue at a time when

service levels are being reduced as a result of fiscal restrictions. The amount of federal revenue a department receives is dependent on MediCal call volume and the cost of the services each department provides. The Fire Department is estimating to receive \$100,000 in the 2013/14 Fiscal Year.

BUDGET HIGHLIGHTS

Changes from the 2012/13 Fiscal Year

The District's 2013/14 Fiscal Year budget totals \$53.1 million, which is approximately \$3.2 million less than the 2012/13 Fiscal Year budget. Changes from the previous fiscal year are summarized as follows:

- Decrease in salaries and benefits by \$1,207,092 due to the temporary rotating closure of one Engine Company, normal attrition through retirement, Local 522 contract settlement provisions including represented employees paying a portion of their monthly medical premium and CalPERS employee member contribution.
- Decrease in services and supplies by \$17,626.
- Decrease in leases and loans by \$630,469 with the retirement of several apparatus loans within the Fire Department and the interest rate reset on the Dillard Ranch and Emerald Lakes Golf Course loans.
- Decrease in fixed assets by \$12,472
- Decrease in capital improvements by \$1,507,427 due to a decrease in scheduled capital improvement projects.
- Increase in operating transfers out by \$71,341 to fund additional support for pool maintenance.

Impacts to Service

- Rescue engines continue to operate with less than desired minimum staffing.
- Temporary rotating closure of one Engine Company per day.
- Challenge to continue meeting community expectations with continued vacant positions.

MAJOR PRIORTIES AND FUNDING SOURCES

Administrative Services Department

No major funding priorities.

Fire Department

- Training Tower repair. Funding Source: Encumbered Funds.
- Remount three high mileage ambulances (reusing the patient compartment and placing it on a new chassis). Funding Source: General Fund.

Parks and Recreation Department

- Facility asset preservation to ensure program quality is maintained and the Department's ability to recover 70% of its expenses is not diminished due to aging facilities. Projects include Wackford Aquatic Complex waterslide and diving board refurbishment, Emerald Lakes Golf Course parking lot seal and stripe and improvements at other facilities such as painting, flooring replacement and roof sealing. Projects are funded through program revenue, lease payments or general fund.
- Laguna Playground Replacement - Replacement of playground equipment, play areas and picnic areas of

Case and Colton Parks. Funding source: Operating Transfer In – Special Revenue Funds and Grant Funds

- Wright Park Phase Two – Construction of a 16-acre portion of the park including landscape improvements, sports fields, parking lot, restroom, picnic areas and a 13.3 acre vernal pool reserve. Funding source: East Elk Grove Park Impact Fees.
- Stonelake Park Amenity – The addition of park amenities to one/all existing parks in the Stonelake community as determined by the community outreach meetings. Funding Source: Park Impact Fees.
- Bartholomew Sports Park Maintenance Building – Adding a park maintenance building to the site. Funding source: Reserve Funds, Park Impact Fees and Quimby Fees
- Elk Grove Dog Park Update – The addition of a small dog park to the existing dog park, including the addition of accessible pathways, fencing and decomposed granite surfacing. Funding source: Cosumnes Legacy Foundation WOOF Account and Operating Transfer In – Special Revenue Funds.
- Elk Grove Park Pirate's Island Playground – Landscape architectural design work for a playground to be located on a one-acre island in Elk Grove Park Lake. Funding Source: Cosumnes Legacy Foundation Pirate's Island Account.

POLICY AND ASSUMPTION FOR KEY REVENUE

Property Tax

After experiencing five years of declining property tax revenue, the District is projecting a one percent increase (from 2012/13 Fiscal Year actuals) for the 2013/14 Fiscal Year based on reports from the Sacramento County Assessor's Office. 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.

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 5-year Capital Improvement Plan (CIP) to schedule park construction. The estimate is based on the schedule of projects for Fiscal Year 2013-2014, remaining costs for existing projects and the costs for new projects. The projects for which the estimate is based on include Laguna Playground Replacement, Wright Park Phase II, Stonelake Park Amenity, Bartholomew Park Maintenance Building, Elk Grove Park Dog Park Update and Elk Grove Park Pirate's Island Playground (Project descriptions are included in the Major Priorities and Funding Sources Section). Funding may come from a number of sources, including development impact fees and Quimby fees.

Recreation Fees

Staff examined previous year's revenue performance before beginning revenue forecasting for the 2013/14 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.

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, who use a combination of intuitive trend modeling and demographic projections to verify Wittman's methodology. Wittman Enterprises has provided EMS billing services for more than 21 years.

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.

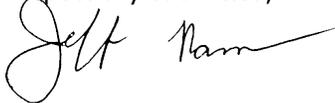
DISTRICT PERFORMANCE

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. 2013-39**

RESOLUTION ADOPTING FINAL BUDGET

The BOARD OF DIRECTORS of the Cosumnes Community Services District hereby adopts the Final Budget of the District for the 2013-14 Fiscal Year as follows:

	General Fund	Debt Service Fund
(1) Salaries and Benefits	\$37,998,784	
(2) Services and Supplies	7,527,994	
(3) Loans and Lease Payments	2,261,755	557,728
(4) Fixed Assets		
(A) Structures/Improvements	3,235,282	
(B) Equipment	485,347	
(5) Contingencies	500,000	
(6) Operating Transfers Out	985,929	
(7) Reserve Increases	<u>73,895</u>	
TOTAL	\$53,068,986	\$557,728

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 28th day of August, 2013, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:



 Rod Brewer, President

ATTEST:



 Jeff Ramos, Secretary

**COSUMNES CSD
Final Budget**

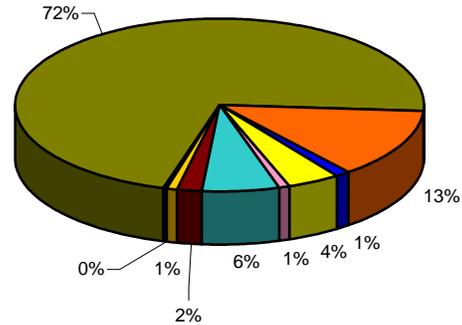
OBJECT NAME	ADMIN SVCS	FIRE	RECREATION	GENERAL FUND TOTAL	DEBT SERVICE FUND	CAPITAL PROJECTS FUND
EXPENDITURES						
Salaries/Benefits	2,295,391	29,269,502	6,433,891	37,998,784		
Services/Supplies	504,421	3,341,065	3,186,772	7,032,258		
Leases/Loans	680,886	1,544,792	36,077	2,261,755	557,728	
Fixed Assets	5,000	434,039	46,308	485,347		
Capital Improvements		410,829	2,824,453	3,235,282		0
Operating Transfers Out	14,902	284,152	686,875	985,929		
Reserve Increase			73,895	73,895		
<i>Subtotal</i>	<i>3,500,600</i>	<i>35,284,379</i>	<i>13,288,271</i>	<i>52,073,250</i>	<i>557,728</i>	<i>0</i>
SB2557 Co. Admin Fees	495,736	0	0	495,736		
Contingency	500,000	0	0	500,000		
<i>Subtotal</i>	<i>995,736</i>	<i>0</i>	<i>0</i>	<i>995,736</i>	<i>0</i>	<i>0</i>
TOTAL EXPENDITURES	4,496,336	35,284,379	13,288,271	53,068,986	557,728	0
REVENUES						
Property Taxes	1,611,197	26,498,197	2,867,697	30,977,091		
Interest Income	47,250			47,250	0	0
Recreation/Other Svc Fees		47,844	5,632,037	5,679,881		
Ambulance/Plan Ck Fees		5,747,102	1,500	5,748,602		
In-Lieu/State/Fed Aid Funds		11,318		11,318		
Encumbered Funds		399,329	0	399,329		0
Use of Reserves	2,585,789	1,540,287	2,361,714	6,487,790		
Other Revenue**	860	993,143	1,190,507	2,184,510		
Operating Transfers In	251,240	47,159	1,234,816	1,533,215	557,728	
TOTAL REVENUES	4,496,336	35,284,379	13,288,271	53,068,986	557,728	0
<i>NET</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

** 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

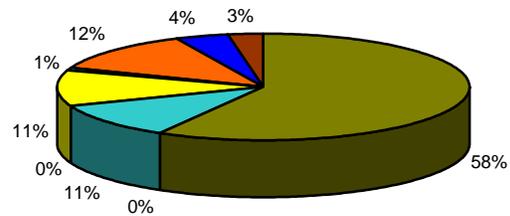
Expenditures by Object Type

OBJECT TYPE	AMOUNT	%
Salary/Benefits	37,998,784	72%
Serv/Supplies	7,032,258	13%
SB2557 Fees	495,736	1%
Leases/Loans	2,261,755	4%
Fixed Assets	485,347	1%
Capital Imprvmt	3,235,282	6%
Oper Trsfr Out	985,929	2%
Contingency	500,000	1%
Reserve Incr	73,895	0%
TOTAL	53,068,986	100%



Revenues by Object Type

OBJECT TYPE	AMOUNT	%
Property Tax	30,977,091	59%
Interest Income	47,250	0%
Rec Fees	5,679,881	11%
In-Lieu/St Aid	11,318	0%
Ambul/PC fee	5,748,602	11%
Encumbrances	399,329	1%
Reserves	6,487,790	12%
Other Revenue**	2,184,510	4%
Oper Trsfr In	1,533,215	3%
TOTAL	53,068,986	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	6/30/2013 BALANCE	BUDGETED FY 13/14	INCREASE FY 13/14	7/1/2013 BALANCE
EMERGENCY RESERVE	\$ 2,844,752			2,844,752
DEBT PAYMENT				
Land-Training Fac Debt Pymnt				-
Station 75 Principal Repayment	56,438	27,658		28,780
RETIREE HEALTH	357,418	282,265		75,153
CAPITAL RESERVES				
EG Rec Cntr Cap Imprv	6,000			6,000
Laguna Town Hall	30,000		10,000	40,000
Pavilion	5,000			5,000
Wackford Complex	49,050		19,000	68,050
Fox Aquatic Complex	4,200		16,500	20,700
Youth Facility Development	33,020			33,020
Bartholomew Sports Park	26,830		8,230	35,060
Emerald Lakes Golf Course				
Dillard Ranch	57,691		20,165	77,856
Bartholomew Sports Park Construction	2,680,239	42,500		2,637,739
Apparatus Replacement	270,780	0		270,780
Fire Facilities	7,528			7,528
BUDGET STABILIZATION ACCOUNT				
Recreation Reserves	2,275,022	550,500		1,724,522
Fire Reserves	4,673,573	2,313,174		2,360,399
Administrative Services Reserves	653,208	354,509		298,699
<i>SUB-TOTAL BOARD DESIGNATED</i>	<i>14,030,749</i>	<i>3,570,606</i>	<i>73,895</i>	<i>10,534,038</i>
<i>LEGALLY DESIGNATED RESERVES</i>				
FIRE DEVELOPMENT IMPACT FEES	2,396,315	917,184		1,479,131
PARK DEVLEOPMENT IMPACT FEES				
East Franklin	3,944,381			3,944,381
Eastern Elk Grove	2,721,650	1,670,000		1,051,650
West Laguna	70,348			70,348
Lakeside	29,057			29,057
Laguna Stonelake	354,197	330,000		24,197
PARK IN-LIEU FEES	3,987,847	0		3,987,847
<i>SUB-TOTAL LEGALLY DESIGNATED</i>	<i>13,503,795</i>	<i>2,917,184</i>	<i>0</i>	<i>10,586,611</i>
<i>TOTAL CSD RESERVES</i>	<i>\$ 27,534,544</i>	<i>6,487,790</i>	<i>73,895</i>	<i>21,120,649</i>

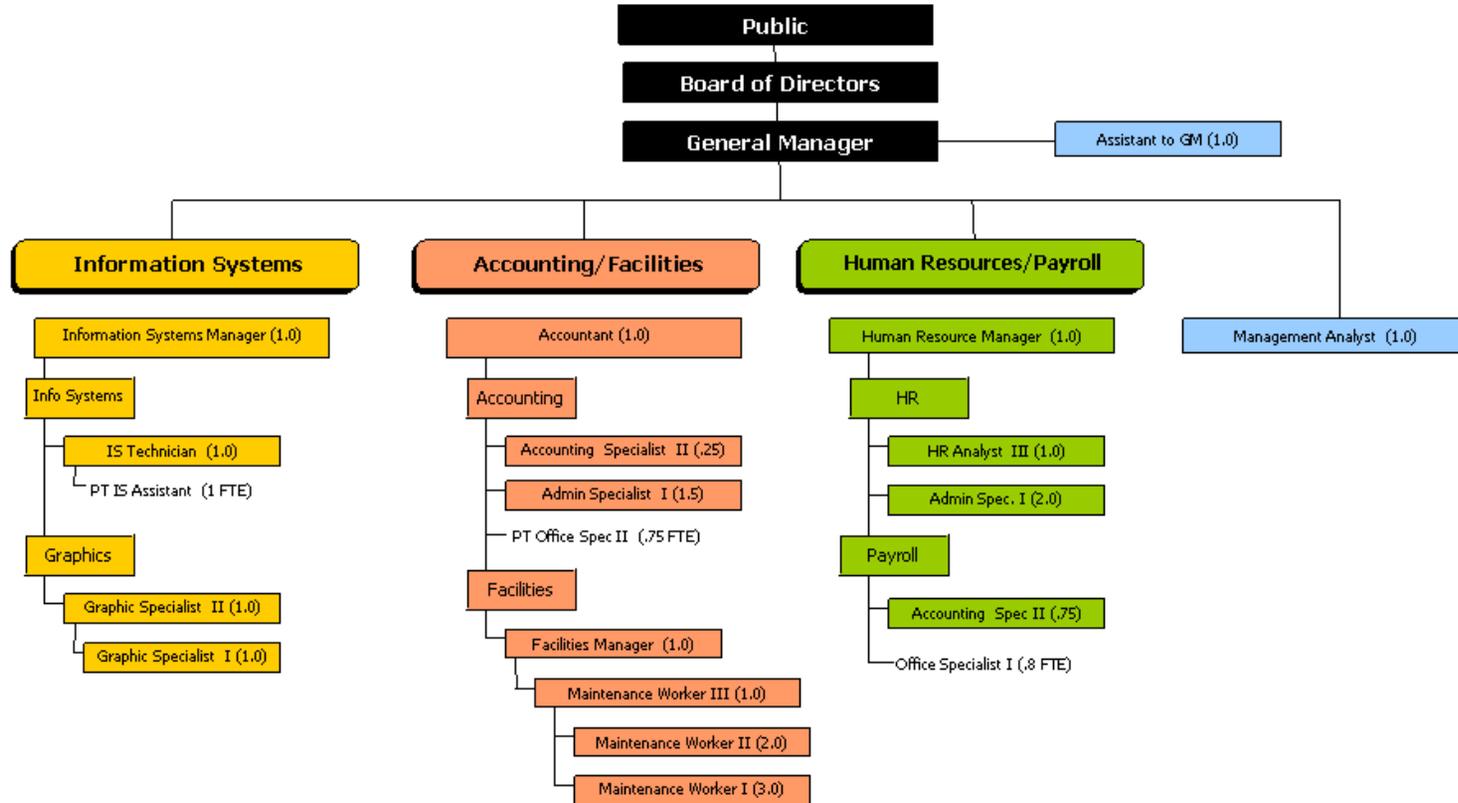
ADMINISTRATIVE SERVICES DEPARTMENT Budget 9230

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 served. 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.
- **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. Administration oversees the entire payroll function for the District, and prepares monthly and quarterly payroll tax returns to Federal and State Agencies. Also, Administration 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, coordinates marketing of CSD events, attends community events, and oversees the production of the District Activity Guide.
- **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, Sacramento 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 continues to be affected by the downturn in the economy. It is believed that the Sacramento region is beginning to recover from the recession, however a return to previous employment levels are unlikely to occur before 2014. With respect to the local housing market, a rebounding regional housing market has lead to increased sales activity, increasing prices, and decreased foreclosures. Property tax revenues are projected to increase 1% compared to the prior fiscal year and with the decline of appeal of assessed valuation of commercial properties within the District, the average annual growth in property tax revenues will optimistically increase an additional 1% to 2% the following fiscal year.
- The Administrative Services Department will attempt to provide a high level of service to the community and support to Board members and District employees with reduced staffing levels and number of staff hours due to furloughs.
- Administration will maintain established standards for safety and security of the District's buildings with reduced resources and staffing levels.
- Administration will continue to decrease expenditures through competitive bidding processes and consolidating or eliminating services, supplies and equipment and increase revenue by offering advertising opportunities in District publications.
- Finally, Administration will maintain communication and public awareness with a decrease in the number of promotional publications.

FULL-TIME STAFFING

Position Classifications	Actual 11/12	*Authorized 12/13	Funded 12/13	*Authorized 13/14	Proposed 2013/14
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
Administrative Specialist II	2	1	1	1	1
Administrative Specialist I	3	3	3.5	3.5	3.5
Graphics Specialist II	1	1	1	1	1
Graphics Specialist I	1	1	1	1	1
Information Systems Manager	1	1	1	1	1
Information Systems Technician	1	1	1	1	1
Facilities Manager	1	1	1	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	3
Total	22	21	21.5	21.5	21.5

Positions Removed from Authorized Allocation List FY 13/14

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 2012/13 FY BUDGET

Significant changes between the Final FY 2012/13 budget and the FY 2013/14 budget within the Administrative Services Department are summarized as follows.

- Anticipated property tax revenues will increase 1% compared to FY 2012/13 as announced by the Sacramento County Assessor's Office.
- Dillard Ranch and Emerald Lakes Golf Course property financing debt interest rate re-set decreasing quarterly payments by twenty percent.
- Administration staff will continue to assume all investment decision making and investing activities.
- Increase in Landscape & Lighting Overhead Allocation reimbursement.
- Elimination of Laserfiche technology maintenance contract renewal.
- Lowered printing costs of the District's Activity Guide.
- Lowered janitorial and pest control cost for the District.

**ADMINISTRATIVE SERVICES DEPARTMENT
Budget 9230
Activity Statement**

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		2,295,391
2000	Services and Supplies		1,000,157
3000	Capital Lease		680,886
4000	Fixed Assets		5,000
6980	Operating Transfers Out		14,902
7901	Contingency		500,000
		Total Expenditure Accounts	\$ 4,496,336
Revenues			
6990	Operating Transfers In		251,240
9000	Revenue		1,659,307
9999	Reserves		2,585,789
		Total Revenue Accounts	\$ 4,496,336

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.

2012/13 ACCOMPLISHMENTS (July-Feb)

- Finance completed and received Board approval of District Final Budget for FY 12/13. (Goal 6a)
- Finance coordinated and completed the District’s FY 11/12 Annual District Audit and Comprehensive Annual Financial Report. (Goal 5a, 6a)
- Finance finalized three remounted ambulances, three mobile data computers, and two Stryker gurneys capital lease with Kansas State Bank. (Goal 5d)
- Finance finalized two Pierce fire engines capital lease with Oshkosh Capital. (Goal 5d)
- Finance analyzed cash flow and purchased negotiable certificates of deposit and corporate notes for the District. (Goal 5c)
- Facilities will complete approximately 2,100 work orders. (Goal 2b, 3b, 3c)
- Facilities installed five new HVAC units at the Elk Grove Recreation Center. (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 painted the interior at WCAC and the Elk Grove Youth Center. (Goal 2a)

- Graphics will complete approximately 630 work orders. (Goal 1b)
- Graphics completed the District fall, winter, and spring activity guides and updated online activity guides. (Goal 1b)
- Graphics developed a logo, marketing materials, ads and banners for the revenue generation "Season Ticket" program. (Goal 1b)
- Graphics created fairy tale theme images and marketing campaign for the Giant Pumpkin Festival. (Goal 1b)
- Graphics created a logo, fliers, signage and stationary package for Pirate's Island playground re-build. (Goal 1b)
- Technology will complete approximately 1,335 work orders. (Goal 1a, 1b, 1c)
- Technology created PayPal link for Fire Department burn permits. (Goal 1a, 4a)
- Technology assisted implementing Fire Department ambulance electronic PCR system. (Goal 1a)
- Technology installed new web site header graphic and navigation menus. (Goal 1a, 4a)

GOALS FOR 2013/14

- 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)
- Human Resources will prepare and submit Quarterly and Annual Form 941 to Internal Revenue Service a timely manner. (Goal 5a, 6a)
- Human Resources 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)
- Graphics will complete work orders in an agreed upon timeline with departments. (Goal 1b)
- Graphics will continue to control cost and maintain District graphics 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 2011/12	Projected 2012/13	Budget 2013/14
Invoices Processed	18,520	18,096	17,729
Checks Cut	6,233	6,192	5,976
Receipts Processed	1,612	1,752	1,683
Documents Scanned	43,237	45,312	42,974
Applications – Human Resources	1,348	1,231	1,264
Recruitments	59	55	51
Personnel Action Forms	364	237	191
Payroll	6,116	5,915	5,941
Off Payroll Forms	146	183	157
Unemployment Forms	98	107	95
New Hire/Re-Hire Orientation	39	39	44
Workers Compensation Reports	156	159	166
Business Portal Access – CSD Staff	1,252	1,405	1491
Business Portal Access – Screens	36,386	37,843	37,915
Facilities Work Orders Completed	2,200	1,929	2,074
Graphics Work Orders Completed	742	654	630
Technology Work Orders Completed	1,508	1,307	1,335
Website Statistics – Total Hits	15,750,705	14,836,662	14,815,903

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

ACCOUNT NO.	ACCOUNT	AMOUNT
1110	Salaries	1,425,884
1121	Part-Time/Extra Help	100,926
1210	PERS Retirement	198,772
1220	Medicare/FICA	24,371
1230	Group Insurance	508,478
1240	Workers' Compensation	36,960
	TOTAL 1000 ACCOUNTS	\$ 2,295,391
2005	Legal Notices	3,575
2021	Subscriptions	5,230
2029	Conferences	3,030
2035	Training	5,089
2039	Employee Transportation	200
2051	Insurance/Liability	24,591
2061	Memberships	7,355
2076	Office Supplies	9,210
2077	Promotional Supplies	6,000
2081	Postage	40,000
2085	Printing Services	83,546
2103	Ag Services	2,170
2111	Building Maintenance	26,352
2141	Land Improvements	450
2191	Electricity	19,000
2193	Refuse Collection	3,640
2195	Sewage Disposal Services	1,250
2197	Telephone Service	14,480
2198	Water	6,000
2205	Automotive Maintenance Services	14,000
2226	Expendable Tools	750
2236	Fuel/Lubricant Supply	21,000
2261	Office Equipment Maintenance	1,708
2275	Rent/Lease Equipment Services	2,760
2291	Other Equipment Maintenance Svc & Supply	500
2314	Clothing/Personal Supply	2,980
2332	Food Supplies	550
2505	Accounting/Financial Services	497,961
2531	Legal Services	100,000
2591	Professional Services	68,080
2811	Data Processing Maint/Services	24,000
2812	Data Processing Supplies	4,700
2817	Election Services	0
	TOTAL 2000 ACCOUNTS	\$ 1,000,157
3210	Interest Expense	184,992
3230	Lease Obligation Retirement	485,394
3450	Taxes/Licenses	10,500
	TOTAL 3000 ACCOUNTS	\$ 680,886

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

ACCOUNT NO.	ACCOUNT		AMOUNT
4305	Computer Equipment		5,000
		TOTAL 4300 ACCOUNTS	\$ 5,000
6980	Operating Transfers Out		14,902
		TOTAL 6900 ACCOUNTS	\$ 14,902
7901	Contingencies		500,000
		TOTAL 7900 ACCOUNTS	\$ 500,000
		TOTAL EXPENDITURE ACCOUNTS	\$ 4,496,336
6990	Operating Transfers In		(251,240)
9101	Property Taxes		(1,611,197)
9410	Interest Income		(47,250)
9429	Building Rental		(860)
9999	Reserves		(2,585,789)
		TOTAL 9000 ACCOUNTS	\$ (4,245,096)
		TOTAL REVENUE	\$ (4,496,336)
		NET OVER/(UNDER)	0

FIRE DEPARTMENT Budget 9220

DEPARTMENT DESCRIPTION

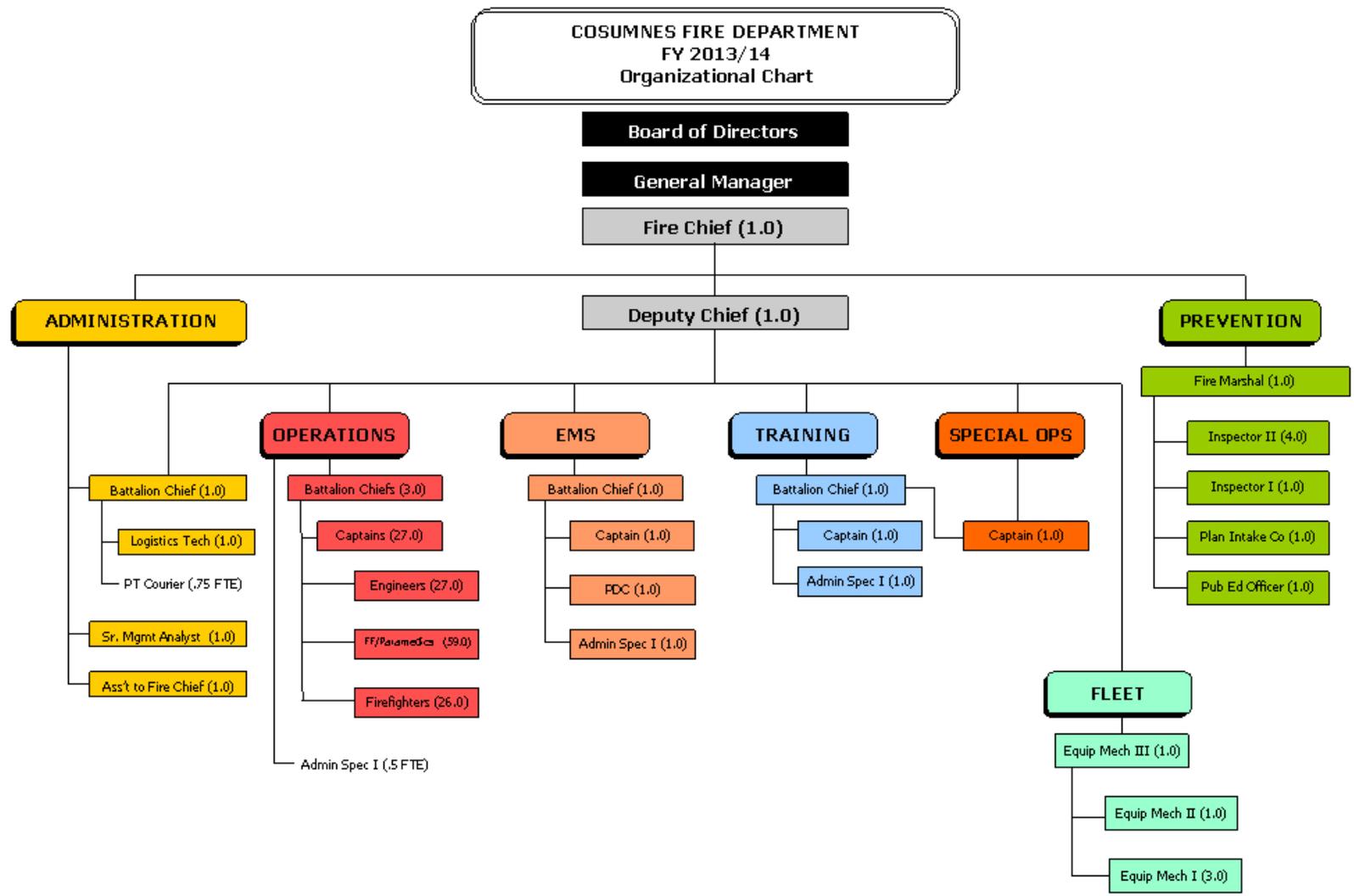
For more than a century, the Cosumnes Fire Department has proudly provided the finest in emergency mitigation and fire prevention services to the citizens and visitors of Elk Grove, Galt, and the surrounding communities. The Cosumnes Fire Department operates from eight stations and an administration facility with a total of 167 full-time and 2 part-time personnel. The Department responded to 14,411 incidents in 2012, a slight increase of 248 calls from 2011.

Fire-rescue operations are provided by seven 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 and the safety of our personnel, despite the fiscal challenges.
- 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 in the face of diminishing revenues.

FULL-TIME STAFFING

Position Classifications	Actual 11/12	*Authorized 12/13	Funded 12/13	*Authorized 13/14	Proposed 2013/14
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)	28	27	27	27	27
Captain (divisional)	3	3	3	3	3
Engineer	27	27	27	27	27
Firefighter	81	85	85	85	85
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
GIS Coordinator	1	1	1	0	0
Public Education Officer	1	1	1	1	1
Logistics Technician	1	1	1	1	1

Positions Removed from Authorized Allocation List FY 13/14

- 1 GIS Coordinator

**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 2012/13 FY BUDGET

- Reductions in Expenses
 - \$1,042,500 Station Staffing overtime
 - \$ 16,650 Training
 - \$ 14,188 Office Supplies
 - \$ 21,495 Fire Equipment Maintenance
 - \$ 12,055 Medical Services
 - \$ 34,650 Data Processing / Maintenance / Service
 - \$ 86,542 Communication Services
 - \$ 499,262 Apparatus Loans

- Increases in Expenses
 - \$ 332,025 Employee Health Care
 - \$ 136,102 Workers Compensation Insurance

- Reductions in Revenue
 - \$ 646,157 Property Taxes
 - \$ 722,267 Reserves

- Capability Change
 - Temporary closure of one Elk Grove Engine Company

**FIRE DEPARTMENT
Budget 9220
Line Item Summary**

<i>ACCOUNT NO.</i>	<i>ACCOUNT</i>	<i>AMOUNT</i>
1110	Payroll Expenses	17,893,447
1121	Part Time / Extra Help	24,012
1131	Overtime - Reimbursed	17,505
1132	Overtime	94,360
1133	Station Staffing Overtime	802,500
1143	Uniform Allowance	164,500
1210	Retirement	5,051,576
1220	MediCal / Social Security	298,131
1230	Group Insurance	3,822,615
1240	Workers' Compensation	1,100,856
	TOTAL 1000 ACCOUNTS	\$ 29,269,502
2005	Advertising / Legal Notices	2,400
2015	Blueprint / Copying Services	500
2021	Subscriptions	3,102
2022	Books & Periodicals	6,710
2025	Film / Photo	500
2029	Conferences	4
2035	Training	38,201
2039	Employee Transportation	2,600
2040	Strike Team Travel	1
2051	Insurance-Liability	194,000
2061	Memberships	1,210
2076	Office Supplies	12,000
2077	Public Education	5,000
2081	Postage Service	9,350
2085	Printing Services	4,830
2103	Ag Services	32,137
2111	Building Maintenance	131,070
2191	Electricity	121,565
2192	Natural Gas / LPG / Fuel Oil	57,825
2193	Refuse Collection / Disposal Services	13,776
2195	Sewage Disposal Services	11,540
2197	Telephone	160,060
2198	Water	41,825
2205	Automotive Equipment/Maintenance/Service/Supplies	191,710
2226	Expendable Tools	4,100
2231	Fire Equipment / Maintenance	81,310
2236	Fuel / Lubricant Supply	345,375
2252	Medical Equipment/Maintenance/Services/Supplies	230,800
2261	Office Equipment / Maintenance	7,478
2271	Radio Equipment / Maintenance	16,045
2275	Rent / Lease Equipment Service	44,430
2291	Other Equipment / Maintenance / Services / Supplies	53,832

**FIRE DEPARTMENT
Budget 9220
Line Item Summary**

<i>ACCOUNT NO.</i>	<i>ACCOUNT</i>	<i>AMOUNT</i>
2314	Protective Equipment / Clothing	89,920
2332	Food Supplies	8,501
2443	Medical Services	54,770
2505	Accounting / Financial Services	90,000
2531	Legal Services	125,000
2591	Professional Services	396,344
2811	Data Processing Maintenance / Services	34,658
2812	Data Processing Supplies	18,035
2931	Communication Services	698,551
	TOTAL 2000 ACCOUNTS	\$ 3,341,065
3210	Interest Expense	634,255
3220	Bond / Loan Redemption	0
3230	Lease Obligation Retirement	910,537
	TOTAL 3000 ACCOUNTS	\$ 1,544,792
4101	Land Acquisition	0
4201	Structures and Improvements	410,829
4202	Improvements other than Buildings	0
4301	Vehicles	360,000
4302	Other Equipment	35,880
4303	Office Equipment	0
4305	Computer Equipment	38,159
	TOTAL 4000 ACCOUNTS	\$ 844,868
6980	Operating Transfers Out	284,152
	TOTAL 6000 ACCOUNTS	\$ 284,152
	Reserve Increase	
	TOTAL RESERVE INCREASE	\$ -
	TOTAL EXPENDITURE ACCOUNTS	\$ 35,284,379
6990	Operating Transfers In	47,159
9100	Property Taxes	26,498,197
9291	Expedited Plans Fees	16,000
9295	Plan Recovery / Construction Inspection Fees	375,000
9310	Citations	7,500
9429	Building Rental	286,280
9530	Galt RDA	239,141
9564	State Aid - Public Safety	11,317
9571	Federal Aid - Public Safety	1
9643	Fees for Service Permits	40,344
9648	Fire Control Service Charges	38,002
9699	Service Fees / Charges - Other	5,356,102
9730	Donations and Contributions	0

**FIRE DEPARTMENT
Budget 9220
Line Item Summary**

<i>ACCOUNT NO.</i>	<i>ACCOUNT</i>	<i>AMOUNT</i>
9740	Insurance Proceeds	0
9790	Revenues - Other	28,820
9860	Sale of Personal Property	12,000
9870	Long Term Loan Proceeds	388,900
9998	Encumbered Funds	399,329
9999	Reserves	1,540,287
	TOTAL 9000 ACCOUNTS	\$ 35,284,379
	TOTAL REVENUE ACCOUNTS	\$ 35,284,379
	NET OVER/(UNDER)	\$ -

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		1,402,195
2000	Services and Supplies		522,355
3000	Leases		1,287,655
4000	Fixed Assets		1,055
6980	Operating Transfers Out		284,152
		Total Expenditure Accounts	\$ 3,497,412
Revenues			
6990	Operating Transfers In		18,844
9000	Revenue		3,478,568
		Total Revenue Accounts	\$ 3,497,412

MAJOR FUNCTIONS

The Administrative Section of the Fire Department is comprised of the Fire Chief, the Administrative Battalion Chief, the Senior Management Analyst, Administrative Specialist II, 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 design and construction and other specialized duties as assigned by the Fire Chief. The Administrative Battalion Chief has support responsibilities for the Fire Chief and the Deputy Chief of Operations.

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.

2012/13 ACCOMPLISHMENTS

- Conducted successful recruitment for ten firefighter/paramedic positions. (Goal 4a)

GOALS FOR 2013/14

- Implement Galt Community Facilities District. (Goal 5d)
- Expand Elk Grove Community Facilities District. (Goal 5d)
- Complete update of the Administrative Standard Operating Procedures. (Goals 1a, 2a, and 6a)
- Maintain positive labor/management relations. (Goal 1a and 1c)

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		18,970,969
2000	Services and Supplies		1,409,810
3000	Leases		39,791
4000	Fixed Assets		435,004
6980	Operating Transfers Out		-
		Total Expenditure Accounts	\$ 20,855,574
Revenues			
6990	Operating Transfers In		-
9000	Revenue		20,855,574
		Total Revenue Accounts	\$ 20,855,574

MAJOR FUNCTIONS

The Operations Division provides leadership and evaluation of assigned emergency personnel; responds to various emergencies dispatched 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 Chief of Operations John Michelini leads the Operations Division, which staffs seven engine companies, one ladder truck company, and a command vehicle each day on a 24-hour basis. Additionally, there are eight grass engines and other specialty apparatus, including one heavy foam unit, a Heavy Rescue engine, a technical rescue trailer, a mass decontamination trailer, a mass casualty incident trailer, and a swift water rescue boat, also staffed using these personnel as seasons and emergency circumstances dictate.

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

Three shift Battalion Chiefs are responsible for the day-to-day operations 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 Chief of Operations.

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

2012/13 ACCOMPLISHMENTS

- Arrived on scene in urban areas of the CSD within six minutes of initial dispatch, 90% of the time. (Goal 2c)

GOALS FOR 2013/14

- Arrive on scene in urban areas of the CSD within six minutes of initial dispatch, 90% of the time. (Goal 2c)

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		6,981,131
2000	Services and Supplies		651,308
3000	Leases		217,346
4000	Fixed Assets		395,629
6980	Operating Transfers Out		-
		Total Expenditure Accounts	\$ 8,245,414
Revenues			
6990	Operating Transfers In		-
9000	Revenue		8,248,414
		Total Revenue Accounts	\$ 8,245,414

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 150 Emergency Medical Technicians (EMTs) and paramedics. The Department operates six full-time ambulance companies. This division is managed by Battalion Chief Peter Sakaris 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.

2012/13 ACCOMPLISHMENTS

- Supported and sustained an EMS program in which all frontline medic units and suppression companies are Advanced Life Support (ALS) capable. (Goals 1a and 4a)
- Maintained the Department's Continuous Quality Improvement (CQI) program. (Goals 1a and 2a)

GOALS FOR 2012/13

- Support and sustain an EMS program in which all frontline medic units and suppression companies are Advanced Life Support (ALS) capable. (Goals 1a and 4a)
- Maintain and enhance the Department's Continuous Quality Improvement (CQI) program. (Goals 1a and 2a)
- Implement new revenue stream for MediCal ambulance transport. (Goal 5d)

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		1,187,234
2000	Services and Supplies		59,656
3000	Leases		-
4000	Fixed Assets		2,300
6980	Operating Transfers Out		-
		Total Expenditure Accounts	\$ 1,249,190
Revenues			
6990	Operating Transfers In		-
9000	Revenue		1,249,190
		Total Revenue Accounts	\$ 1,249,190

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 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.

2012/13 ACCOMPLISHMENTS

- Completed all annual school inspections. (Goals 2a and 2c)
- Continued to meet customer expectations of plan review and inspection turn-around times. (Goals 1a and 1b)
- Implemented on-line Burn Permit process. (Goals 1a and 4a)

GOALS FOR 2013/14

- Implement administrative fine program for fireworks. (Goals 2c, 4c, and 5d)
- Transition Plan Check/Inspections to Fire House software. (Goal 1a)
- Explore and implement Vision 20/20 concepts of community risk reduction. (Goals 2a and 4a)

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		548,307
2000	Services and Supplies		593,391
3000	Leases		-
4000	Fixed Assets		1,800
6980	Operating Transfers Out		-
		Total Expenditure Accounts	\$ 1,143,498
Revenues			
6990	Operating Transfers In		7,000
9000	Revenue		1,136,498
		Total Revenue Accounts	\$ 1,143,498

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.

Dennis Keyes, the General Equipment Mechanic III, reports directly to the Deputy Chief of Operations 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.

2012/13 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 maintenance. (Goal 5d)
- Serviced and maintained mobile and portable radios in-house. (Goal 5b)
- Provided in-house SCBA repair program. (Goal 5b)

GOALS FOR 2013/14

- Keep fleet of 157 Fire apparatus and District vehicles maintained to District Standards and perform service and repairs as needed. (Goal 3b)

- Complete training to allow in-house service and maintenance of all Department mobile and portable radios. (Goal 5b)
- Complete narrow banding project on VHF radios. (Goal 5b)
- Assist CSD Building Maintenance and Golf Course staff on welding projects. (Goal 1a)

WORKLOAD MEASURES

Measure	Actual 2011/12	Projected 2012/13	Budget 2013/14
Heavy apparatus to service & maintain	35	35	35
Services to heavy apparatus	70	70	70
Ambulances to service & maintain	10	10	10
Services to ambulances	74	74	74
Trailers to service and maintain	14	14	14
Fire Dept staff cars and trucks serviced	31	31	31
Vehicle services for CSD Departments	103	103	103
Generators to maintain (semi-annual)	10	10	10
Maintain, repair, & program MDCs	43	43	43
SCBA packs-maintain, repair, flow tests	182	182	182
SCBA masks-maintain, repair, fit tests	143	143	143
SCBA regulators-maintain, repair, fit tests	143	143	143
P-100 fit tests	145	145	145
Align, tone, repair 800 MHz mobiles	87	87	87
Align, tone, repair 800 MHz portables	135	135	135
Align, tone, repair Kenwood mobiles	61	61	61
Align, tone, repair Bendix King radios	76	76	76
Align, tone, repair station radios	9	9	9

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		609,021
2000	Services and Supplies		62,220
3000	Leases		-
4000	Fixed Assets		-
6980	Operating Transfers Out		-
		Total Expenditure Accounts	\$ 671,241
Revenues			
6990	Operating Transfers In		-
9000	Revenue		671,241
		Total Revenue Accounts	\$ 671,241

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.

2012/13 ACCOMPLISHMENTS

- Coordinated and delivered life safety training for all suppression personnel. (Goal 2a)
- Completed all mandated training subjects. (Goal 2a)
- Provided State Fire Marshal and other fire/rescue/leadership classes and trainings. (Goal 2a)
- Conducted quarterly company evolutions and fire ground operations drills. (Goal 2a)
- Conducted semi-annual live flashover and wildland fire trainings. (Goal 2a)
- Begin burn tower repairs. (Goals 2a and 2c)
- Conducted Battalion Chief and Engineer promotional testings. (Goal 2a)

GOALS FOR 2013/14

- Complete repairs and return training grounds to full operational status. (Goals 1a, 2a, 2c, and 5d)
- Deliver all mandated training to personnel. (Goal 2a)
- Provide State Fire Marshal and other fire/rescue/leadership classes and trainings. (Goal 2a)
- Provide quarterly live fire training. (Goal 2a)
- Provide quarterly company evolutions and fire ground operations drills. (Goal 2a)
- Provide mentoring and succession plan training for all ranks. (Goal 2a)
- Conduct Academy training for newly hired Recruit Firefighters. (Goal 2a)

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		241,511
2000	Services and Supplies		35,825
3000	Leases		-
4000	Fixed Assets		9,480
6980	Operating Transfers Out		-
		Total Expenditure Accounts	\$ 286,816
Revenues			
6990	Operating Transfers In		-
9000	Revenue		286,816
		Total Revenue Accounts	\$ 286,816

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.

2012/13 ACCOMPLISHMENTS

- Provided mandatory confined space entry training. (Goal 2a)
- Provided mandatory hazardous materials refresher training. (Goal 2a)

GOALS FOR 2013/14

- Increase Boat 72 capability to Type 2 Level. (Goal 4b)
- Provide CERT training. (Goal 2a)
- Provide technical rescue classes. (Goal 2a and 5d)
- Provide family emergency preparedness training. (Goal 2a)

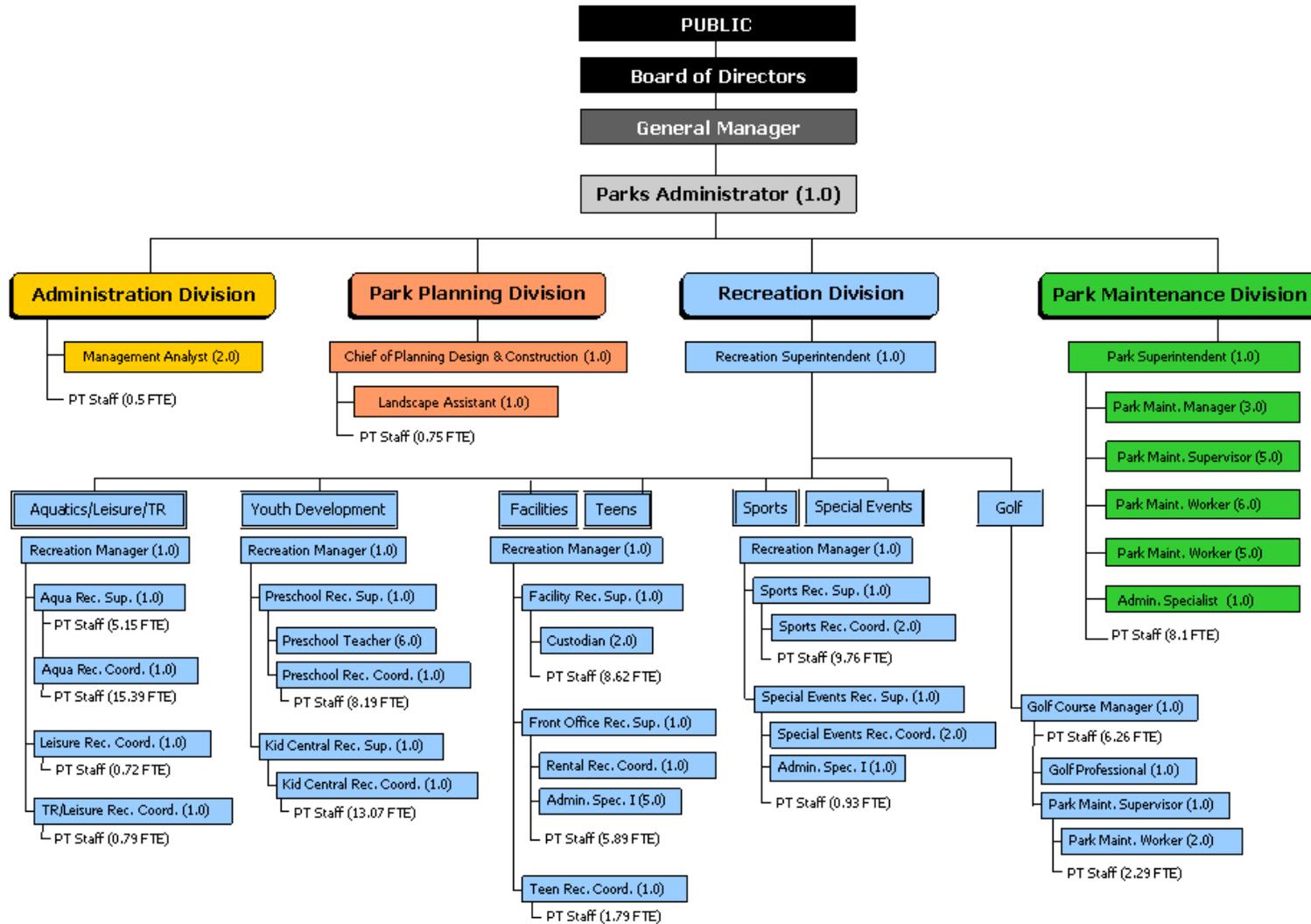
PARKS & RECREATION DEPARTMENT Budget 9340

DEPARTMENT DESCRIPTION

The Parks and Recreation Department's vision is to provide memorable and healthy experiences 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.
- **Recreation** – The Recreation Division contributes to a vibrant community by promoting healthy and active lifestyles and opportunities of social connection. 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.
- **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, creeks 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.

PARKS AND RECREATION ORGANIZATIONAL CHART



PRIORITIES/CHALLENGES

- Maintaining a high level of service to our customers while experiencing a decreased number of staff hours due to furloughs.
- Continuing to meet the program, facility and park needs of the community while facing increased costs and decreased funding.
- Seeking additional funding to ensure sustainability of parks and recreation core services.

FULL-TIME STAFFING

Position Classifications	Actual 11/12	*Authorized 12/13	Funded 12/13	*Authorized 13/14	Proposed 13/14
Administrative Specialist I	7	7	7	7	7
Administrative Specialist II	0	1	0	0	0
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	2	2	2
Golf Course Manager	1	1	1	1	1
Golf Professional	1	1	1	1	1
Landscape Const./SWPPPs Inspector	1	1	0	1	0
Landscape Assistant	2	2	1	2	1
Maintenance Lead	2	2	2	2	2
Management Analyst	3	3	2	2	2
Park Maintenance Manager	3	3	3	3	3
Park Maintenance Supervisor	6	6	6	6	6
Park Maintenance Worker I	9	9	7	9	7
Park Maintenance Worker II	7	7	7	7	6
Park Superintendent	1	1	1	1	1
Preschool Teachers	6	6	6	6	6
Recreation Coordinator	10	10	10	10	10
Recreation Manager	5	5	4	5	4
Recreation Supervisor	5	5	5	5	5
Recreation Superintendent	1	1	1	1	1
Sr. Landscape Architect	1	1	1	1	0
TOTAL	76	77	70	76	68

Positions Removed from Proposed Allocation List FY 13/14

- Administrative Specialist II (1)

**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 2012/13 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. There are five significant changes reflected in the Fiscal Year 2013-2014 Parks and Recreation Department budget compared to the Fiscal Year 2012-2013 budget. They are as follows:

- **Revenue Projection** – Through a combination of increased fees, increased participation, change in programming and improved analysis of past performance, staff has budgeted revenue that exceeds the current fiscal year budgeted amount by approximately \$238,000 (3.8%).
- **Deferred Maintenance** – In Fiscal Year 2011-2012 and 2012-2013, staff eliminated deferred maintenance contributions to recreation facilities in response to the Department's decreasing property tax allocation. As a result of the Department's enhanced analysis of its budget, deferred maintenance funds are proposed in this budget for Laguna Town Hall, Jerry Fox Swim Center and Wackford Aquatics Complex, based on their age and need for improvement projects in the immediate future.
- **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 2013-2014 fiscal year are projects at ten facilities.
- **Computer Replacement** – Since Fiscal Year 2010-2011, staff have eliminated computer replacement expenses from budgets due to the Department's annual reduction of property tax allocation. With a recent increase in failing computers, Information Systems staff analyzed the Department's inventory list and determined the majority of computers need to be replaced due to age and poor operational ability. Included in this budget is the expense for the replacement of computers that are at or near 10 years old. This accounts for approximately 25% of the computers in the Department.
- **Equipment Purchase/Lease** – In this year's budget, staff has allocated funds to replace tables, chairs and canopies that are frequently used for recreation programs, events and facility rentals. Funds have also been budgeted to replace the scoreboards at Laguna Community Park, purchase an inflatable aquatic apparatus for use in recreation swim, and lease mowers and irrigation controls for the golf course.

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

ACCOUNT NO.	ACCOUNT	AMOUNT
1110	Salaries	2,704,356
1121	Part-Time/Extra Help	2,049,543
1210	PERS Retirement	508,940
1220	Medicare/FICA	135,713
1230	Group Insurance	956,800
1240	Workers' Compensation	78,539
	TOTAL 1000 ACCOUNTS	\$ 6,433,891
2005	Advertising/Legal Notice	14,694
2015	Blueprint/Copying Service	500
2021	Subscriptions	486
2022	Books/Periodicals	1,900
2025	Film/Photo	440
2029	Conferences	11,276
2035	Training	30,717
2039	Employee Transportation	136
2051	Insurance	68,750
2061	Memberships	10,790
2076	Office Supplies	19,905
2081	Postage Service	6,299
2085	Printing Services	25,660
2103	Ag Services/Supplies	44,150
2111	Building Maintenance	256,010
2122	Chemical Supplies	89,856
2141	Land Improvements	40,584
2191	Electricity	350,333
2192	Natural Gas/LPG Fuel Oil	85,030
2193	Refuse Collect/Disposal Svcs	16,872
2195	Sewage Disposal Services	11,679
2197	Telephone/Telegraph Services	72,420
2198	Water	28,505
2205	Automotive Maintenance Svcs	12,800
2226	Expendable Tools	6,650
2231	Fire Extinguisher Maint.	1,170
2236	Fuel/Lubricant Supply	19,064
2252	Medical Equip Supply	4,005
2261	Office Equipment Maintenance	4,300
2275	Rent/Lease Equipment Service	100,421
2291	Other Equip Maint. Svc/Sup	9,850
2314	Clothing/Personal Supply	23,296
2332	Food Supplies	132,607
2351	Laundry Service	250
2443	Medical Services	8,030
2505	Account/Financial Services	7,976
2531	Legal Services	72,500
2591	Professional Services	1,200,792
2811	Data Processing Maint Svcs	37,932
2812	Data Processing Supplies	15,288
2851	Recreational Trips	15,761
2852	Recreational Supplies	327,089
	TOTAL 2000 ACCOUNTS	\$ 3,186,772
3210	Interest Expenses	9,832
3230	Lease Obligation Retire	26,245
	TOTAL 3000 ACCOUNTS	\$ 36,077

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

ACCOUNT NO.	ACCOUNT	AMOUNT
4201	Structures & Improvements	27,000
4202	Improvements Other Than Bldg.	2,797,453
4302	Other Equipment	22,500
4305	Computer Equipment	23,808
	TOTAL 4000 ACCOUNTS	\$ 2,870,761
6980	Operating Transfers Out	686,875
	TOTAL 6980 ACCOUNTS	\$ 686,875
	Deferred Maintenance	73,895
	TOTAL EXPENDITURE ACCOUNTS	\$ 13,288,271
6990	Operating Transfers In	1,234,816
	Subtotal 6990	\$ 1,234,816
9100	Property Tax	2,867,697
9295	Plan Check	1,500
9429	Building Rental	693,490
9646	Recreation Fees	5,632,037
9730	Donations/Contributions	99,598
9790	Revenues-Other	271,419
9999	Reserves	2,361,714
	TOTAL 9000 ACCOUNTS	\$ 12,053,455
	TOTAL REVENUE	\$ 13,288,271
	NET OVERAGE/(DEFICIT)	\$ 0

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		709,601
2000	Services and Supplies		141,019
4000	Fixed Assets		1,122
6980	Operating Transfers Out		14,902
		Total Expenditure Accounts	\$ 866,644
Revenues			
6990	Operating Transfers In		555,735
9000	Property Tax		143,195
9999	Reserves		167,714
		Total Revenue Accounts	\$ 866,644

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 and clerical support to the Park Maintenance Division, Park Planning Division, Recreation 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, staff training and development, records retention, fixed assets and the Cosumnes Recreation Opportunity Fund.

2012/13 ACCOMPLISHMENTS

- Continued oversight of the “How Are We Doing” customer service program; implemented suggestions brought forward to the program. (Goal 1b, 1c)
- Provided assistance to the Cosumnes Legacy Foundation. (Goal 1a, 1b)
- Provided monthly financial 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)

- The Cosumnes Recreation Opportunity Fund provided \$3,160 in financial assistance to residents of Elk Grove to participate in the Department's recreational activities. (Goal 4c)

GOALS FOR 2013/14

- Provide support to Department, District and Cosumnes Legacy Foundation staff. (Goal 1a, 1b)
- Coordinate Department communication efforts. (Goal 1b, 6a)
- 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)

WORKLOAD MEASURES

Measure	Actual 2011/12	Actual 2012/13	Budget 2013/14
How Are We Doing Comments	148	127	145
Volunteer Hours	26,555	30,398	25,000
Records Destroyed (# of boxes)	32	42	45

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		1,020,260
2000	Services and Supplies		493,240
4000	Fixed Assets		3,399
6980	Operating Transfers Out		47,581
	Deferred Maintenance		2,500
		Total Expenditure Accounts	\$ 1,566,980
Revenues			
6990	Operating Transfers In		5,570
9429	Building Rental		127,460
9464	Recreation Fees		1,433,950
		Total Revenue Accounts	\$ 1,566,980

MAJOR FUNCTIONS

The Aquatics and Leisure section includes the following program areas: aquatics, concessions, pool parties, contract leisure classes and therapeutic recreation. Aquatic courses are programmed at Jerry Fox Swim Center and Wackford Aquatic Complex. Swim lessons, recreation swim, pool parties, and pool rentals are programmed seasonally at both aquatic facilities. Lap swim, fitness and water aerobic classes, lifeguard training, water polo, diving, SCUBA lessons, water safety instructor classes, community water safety classes, certification classes and junior lifeguard program are programmed at the Wackford Aquatic Complex year round. 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.

A variety of contract leisure enrichment classes and camps are offered for youth, teens and adults. Currently, there are over 80 contract instructors that teach a variety of classes including arts and crafts, performing arts, education, health and fitness, sports and specialized skilled camps. Additionally, therapeutic recreation programs include social programs such as dance and movie nights. Structured therapeutic recreation classes include sports, aquatics, dance and sign language. Staff provides resources, participant assessments, and trainings to the Recreation Division staff to ensure that laws set forth by the American with Disabilities Act are followed.

2012/13 ACCOMPLISHMENTS

- Provided open public recreation swim to approximately 55,000 swimmers at District aquatic facilities. (Goal 4c)
- Provided over 1,260 swim lesson classes to approximately 6,700 participants teaching life saving skills. (Goals 2c, 4a, 4c)
- Wackford Aquatic Complex was named best place for Swim Lessons by Elk Grove on-line. Recreation Supervisor was honored by the California Park & Recreation Society with the Citation of Merit Award (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 their involvement and leadership within the California Parks and Recreation Society (CPRS) with participating in District & Section elected position. (Goals 1a, 6b)
- Worked with 53 independent contractors to provide a variety of Leisure Education classes to more than 9,000 registrants. (Goals 4a-c)
- Conducted Leisure Education classes in 11 facilities not owned or operated by the CSD. (Goals 4c & 5b)
- Demonstrated a continued commitment to provide quality service to persons with disabilities through Therapeutic Recreation programs, support for inclusion services and training to staff in other CSD Recreation sections. (Goals 1a & 4a)
- Conducted 15 American Red Cross Lifeguard Training, Water Safety Instructor, and Basic Water Rescue classes, certifying just over 300 participants. (Goals 2a, 2c, 4a)
- Conducted approximately 50 hours of training for nearly 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)

GOALS FOR 2013/14

- Prioritize facility and equipment replacement for future needs. (Goals 3c)
- Manage section budget. (Goals 5a-c)
- Implement a staff recognition program to help promote a positive work environment. (Goal 1a)
- Plan a minimum of four team building activities per year to help foster a positive work environment. (Goal 1a)
- Deliver onsite supervision to program staff at off site locations to ensure high quality programming is delivered. (Goal 1a)
- Implement surveys to assess the needs of participants. (Goals 4a-c)
- Develop and maintain relationships with local community groups and stakeholders. (Goal 6c)

- Prioritize and provide Leisure and Therapeutic Recreation classes that reflect the needs of the community within existing resources available. (Goals 4a-4c)
- Provide training to staff to ensure safety in all program operations. (Goals 2 a-c)
- Provide concession operations at aquatic and sport facilities that meet county regulations and safety standards. (Goals 4c, 3b)

PERFORMANCE MEASURES

Measure	Actual 2011/12	Actual 2012/13	Budgeted 2013/14
Hours of Trainings	10,320	10,404	10,800
Swim Lesson Classes	1,442	1,266	1,280
Swim Lesson Participation	6,596	6,791	6,500
Recreation Swim Participation	58,780	55,731	50,000
Lap Swim Daily Participation	19,065	17,937	15,500
Education/Training Classes	16	23	16
Education/Training Participation	303	310	250
Leisure Education Classes	962	954	960
Leisure Education Participation	9,269	9,252	9,000
Therapeutic Recreation Classes	146	139	145
Therapeutic Recreation Participation	1,496	1,174	1,300
Accommodation Requests	70	70	70
Wackford Aquatic Pools Rentals	26	32	25
Jerry Fox Swim Center Rentals	38	32	38
Pool Parties	222	222	225
User Group Lane Hours	9,239	10,044	9,900

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		227,270
2000	Services and Supplies		39,868
4000	Fixed Assets		3,197
		Total Expenditure Accounts	\$ 270,335
Revenues			
9000	Property Tax		199,670
9646	Recreation Fees		70,665
		Total Revenue Accounts	\$ 270,335

MAJOR FUNCTIONS

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 drop-in 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 two leadership committees for middle school and high school students. The Teen Action Committee and Teen Leadership Committee participate in service learning projects and advise Recreation staff on services and recreational needs of the teen population.

2012/13 ACCOMPLISHMENTS

- The Teen Center after school program maintained its daily average participation rate of 50 teens a day. (Goals 4a-c)
- Added an additional Teen Taxi pick up at Pinkerton Middle school allowing ten more middle school students to participate in the teen after school program. (Goals 4a-c)
- The Teen Action Committee held a Teen Open Mic Night. (Goals 1c, 4a-c, 6c)
- The Teen Action Committee created a new event for 100 of their peers by creating a Teen Community Service Day at Miwok Park in order for teens to receive addition community service hours. (Goals 4a-c, 6c)
- The Teen Action Committee members acted as teen ambassadors from the CSD to the California Recreation Society's annual conference. (Goal 1a)
- The Teen Action Committee and Teen Leadership Committee volunteered at the Duck Chuck at the Giant Pumpkin Festival, facilitated a fleece blanket drive where 50 blankets were created and donated to Project Linus and participated in an ongoing leadership curriculum throughout the school year. (Goals 4a-c, 6c)

- Teen staff worked with CPRS as conference co-chair and teen leadership academy co-chair for the 2013 California Parks and Recreation Society annual conference. Teen Coordinator also facilitated a session at the conference on the benefits of using regional resources to train your staff. (Goals 1b, 4a, 6c)
- Teen staff facilitated ten informational events at Elk Grove Unified School District middle schools to promote and educate parents on the teen services offered by the CSD. (Goal 1b)
- Teen Coordinator was the President of the Sacramento Region Teen Resource Committee which facilitated a staff training for 90 youth and teen summer camp staff in collaboration with seven local parks and recreation agencies serving youth and teens. (Goals 1a, 4c, 6c)
- Teen Coordinator led the Recreation Coordinator staff in creating and implementing a part time staff recognition event. (Goals 1a, 1c)

GOALS FOR 2013/14

- Create communication systems to ensure the timely and effective dissemination of information. (Goals 1a-1c, 6a-c)
- Conduct facility and equipment assessments to ensure safety in all program operations. (Goals 2c, 3c)
- Balance program offerings with community needs and financial resources. (Goals 4a-c)
- Prioritize and offer programs that teach life skills for teens. (Goals 4a-c)
- Provide training and education resources for staff, community and teen participants. (Goal 1a, 2a)

PERFORMANCE MEASURES

Measure	Actual 2011/12	Actual 2012/13	Budget 2013/14
Teen Activities Participation	183	162	185
Teen Summer Camp Participation	2,222	1,822	2,035
Teen After School Participation	10,970	10,988	11,019

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		596,689
2000	Services and Supplies		397,459
4000	Fixed Assets		10,345
6980	Operating Transfers Out		67,600
	Deferred Maintenance		8,230
		Total Expenditure Accounts	\$ 1,080,323
Revenues			
6990	Operating Transfers In		1,440
9429	Building Rental		11,400
9646	Recreation Fees		1,067,483
		Total Revenue Accounts	\$ 1,080,323

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 volleyball, soccer, softball, flag football and basketball. Also included are drop-in programs for open gym volleyball. Programs are held at the Laguna Community Park, Elk Grove Regional 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, including serving as the District’s liaison to the Elk Grove Youth Sports Association (EGYSA).

2012/13 ACCOMPLISHMENTS

- Created a Youth Sports Twitter and Instagram Account to foster better communication with parents and coaches as well as a way to additionally market CSD youth sports programs. (Goals 1b, c)
- Hosted State Cup finals, President Cup finals and Association Cup finals for the California Youth Soccer Association at Bartholomew Sports Park for the 3rd year in a row. (Goals 4a-b, 5a-d)
- Hosted the GSSA League Championship Series (LCS) Softball Tournament at Bartholomew Sports Park, which included teams who were adult softball league champions from all over the Sacramento Area. (Goals 4 a-b, 5 a-d)

- Worked with the EGUSD to secure facilities for programs during the Wackford renovation. (Goal 4c)
- Formalized the process for tennis court rentals. (Goal 1b)
- Opened and scheduled the usage of the first lighted multi-use field on the east side of town at Derr-Okamoto Community Park. (Goals 1b, 4c)
- Created and coordinated a Sports Symposium Round Table with nearly 40 other local sports/recreation professionals with the Greater Sacramento Softball Association as the event sponsor. (Goal 1a)

GOALS FOR 2013/14

- Foster employee learning and growth by providing training and educational resources for employees. (Goal 1a, 2a-c)
- Balance program offerings with community needs and financial resources. (Goals 4a-4c)
- Maintain strategic alliances 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. (Goals 3b, 3c)
- Offer programs that promote positive, active, and healthy lifestyles for both youth and adults. (Goal 4c)
- Manage section budget. (Goals 5a-c)
- Complete the process to allow mobile payments at events and remote programs. (Goal 5d)

PERFORMANCE MEASURES

Measure	Actual 2010/11	Actual 2012/13	Budget 2013/14
Youth Teams	290	298	298
Youth Classes / Camps	178	145	192
Youth Participation	6,852	6,264	6,573
Adult Teams	538	515	565
Adult Participation	9,517	9,570	10,400
<i>Facility Rentals</i>			
Field Rentals	905	882	900
Wackford Gym Rentals	489	402	456

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		1,316,604
2000	Services and Supplies		102,722
4000	Fixed Assets		218
6980	Operating Transfers Out		437,209
		Total Expenditure Accounts	\$ 1,856,753
Revenues			
9464	Recreation Fees		1,856,753
		Total Revenue Accounts	\$ 1,856,753

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-emotional, cognitive, physical and creative development. The Preschool and Pre-K classes serve approximately 500 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.

2012/13 ACCOMPLISHMENTS

- Tiny Tot Preschools hosted two Scholastic book fairs this year. These events raised \$3,770 in scholastic book points which provided additional books and supplies for the preschool classrooms. (Goal 5d)
- Staff participated in partnership with the Sacramento County Office of Education (SCOE) in the Preschool Bridging Model (PBM) program. As part of the partnership, staff received free professional development training for employees. In addition, the preschool program received the benefit of the

ongoing observations and feedback from a specialized and trained professional from the Sacramento County Office of Education. (Goals 1a, 1c, 4a, 5b)

- 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. (Goals 1a, 1b, 4a, 4c, 6c)
- Tiny Tot Preschools hosted two Parent Orientations for preschool parents for approximately 300 parents. (Goals 1a, 1b, 6a, 6c)
- Tiny Tot Preschools currently has four Aides participating in the Teacher in Training program for 2013. 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)
- Tiny Tot Preschools partnered with Kid Central and the CSD Teens Program to implement the 2nd Annual Art Everywhere project as part of the CSD Arts Committee. The Preschool Recreation Coordinator organized the curriculum, and instructed PreK students on the various aspects of Pop Art with a focus on the artist Andy Warhol. Students created their own Pop Art to be on exhibit. The children's original works were displayed at the Wackford Community and Aquatics Complex from February 11 through April 1. (Goals 1a, 1c, 4a, 4c)
- Tiny Tot Preschools and families donated more than 700 lbs of food to the Elk Grove Food Bank in November 2012. (Goal 1a)
- Preschool teachers did assessments on approximately 315 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 parents were given the opportunity to evaluate their child's preschool experience by rating the programs on a scale from 1-10, with 10 being the highest score. Approximately 150 evaluations were returned and the average 2012-2013 Tiny Tots Preschool score was 9.5 out of 10, the second year in a row this score was achieved. (Goal 1c, 4a)
- Kid Central's inaugural "Art Everywhere" project was selected to receive the 2012 Recreation and Community Program award from the California Parks and Recreation Society, District 2. (Goals 1c)
- Kid Central partnered with Tiny Tots Preschool and the CSD Teens Program to implement the 2nd Annual Art Everywhere project as part of the CSD Arts Committee. Children ages 4-14 learned about the genre of Pop Art and had their original works on exhibit at the Wackford Community and Aquatics Complex from February 11 through April 1. An artist reception was held in their honor on February 13 with live music and refreshments. (Goals 1a, 1c, 4a, 4c)
- For the second year Kid Central implemented the National Football League's Punt, Pass & Kick (PPK) program into the afterschool and day camp program curriculum, hosting local PPK meets at all eight Kid Central sites. An awards reception for PPK participants and winners was held in the CSD Board Room with family and friends in attendance. (Goals 1a, 4a, 4c)
- Staff assisted with coordination of and attended the 2012 Holiday Make & Take training event presented by the Sacramento Chapter of the California School Age Consortium (CalSAC), and hosted at the CSD Youth Center in December 2012. (Goals 1a, 1c, 4c)
- Kid Central continued the children's archery program at the 2012 Summer Camp (Goals 1a, 4a, 4c, 5b)

- Kid Central implemented a filmmaking program at the 2012 summer camp and 12-13 afterschool program. The first screening for parents took place in May. This was made possible by a grant received last year from Lego Children’s Fund. (Goal 5d)
- Kid Central was the recipient of nearly 300 hours of volunteer service at the 2012 summer camp program. Valuable assistance was provided by three high school students throughout the season. (Goal 4c, 5b)
- Kid Central hosted a table at the 2012 Lights on Afterschool event at the State Capitol. Kid Central participants contributed “light bulb art” as part of a national campaign. Their art was presented to California legislatures, along with works by thousands of other afterschool students from throughout California. The art serves as a reminder of the importance of afterschool opportunities for youth. (Goals 1a, 1b)
- Kid Central participants and families donated more than 100 coats for the 2012 Coats for Kids drive sponsored by News 10. (Goal 1a)
- Kid Central parents were given the opportunity to evaluate their child’s after school recreation experience by rating the programs on a scale from 1-5, with 5 being the highest score. Approximately 25 evaluations were returned and the average 2012-2013 Kid Central Afterschool score was 4.7 out of 5. (Goal 1c, 4a)
- Kid Central staff participated in the Youth and Teen Recreation Service meetings and events to share information and resources with other recreation professionals in the field. (Goals 1a, 5a)

GOALS FOR 2013/14

- Maintain a staff moral program to help promote a positive work environment. (Goal 1a)
- Plan a minimum of two team building activities per year to help foster a positive work environment. (Goal 1a)
- Develop a Quality Assurance program for Youth Development programs. (Goal 1a)
- Provide surveys in all Youth Development programs to assess priorities of participants and their families. (Goals 4a, 4b)
- Develop and maintain relationships with local community groups and stakeholders to provide outstanding customer service and facilitate community problem solving. (Goal 6c)

PERFORMANCE MEASURES

Measure	Actual 2011/12	Actual 2012/13	Budget 2013/14
Preschool Participation	7,032	7,071	6,995
School Age Attendance	8,781	8624	9,200
Drop in Cards	500	389	400

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		456,569
2000	Services and Supplies		223,358
4000	Fixed Assets		986
6980	Operating Transfers Out		21,363
		Total Expenditure Accounts	\$ 702,276
Revenues			
6980	Operating Transfers In		90
9000	Property Tax		399,983
9646	Recreation Fees		177,186
9730	Donations / Contributions		99,598
9790	Other Revenue		25,419
		Total Revenue Accounts	\$ 702,276

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. Staff in this section are also primarily responsible for facilitating the Department’s contributions to events and programs produced by other community organizations.

In addition to events, staff works with regional businesses to develop marketing sponsorships and advertising opportunities within select CSD parks and facilities that result in financial and in-kind support for CSD programs and events. Special Events staff will coordinate donations and contributions through the following methods in the upcoming fiscal year:

- Season Ticket Signage Program
- Activity Guide Advertising
- Youth Sports Program Sponsorships
- Community Event Sponsorships
- Regional Event Sponsorships

Staff from this section and the facilities section partner to provide technical and logistical support to recipients of the Community Support Program (CSP). Special events staff will coordinate fulfillment for the following sponsored events in the upcoming fiscal year:

- Barbecue & Blues Fest -- Elk Grove Regional Scholarship Foundation
- Best of Elk Grove – Elk Grove Online
- BikeFest -- Elk Grove Bike Park Committee
- Community Band Concerts (6) – Elk Grove Community Band
- Crab & Shrimp Feed – Project RIDE, Inc.
- Dickens Faire and Holiday Kick-off – Old Town Elk Grove Foundation
- Elk Grove Multicultural Festival -- City of Elk Grove

- Elk Grove Western Festival – Elk Grove Western Festival Inc.
- Safety Fair – City of Elk Grove Police Department
- Rockin’ Beef & Reef – Elk Grove Rotary Club
- Run 4 Independence – Elk Grove Food Bank Services
- Salute to Red, White & Blue – City of Elk Grove
- Senior Day in Beeman Park– Senior Center of Elk Grove, Inc.
- Spaghetti Feed -- Project RIDE, Inc.
- Spotlight Elk Grove – Elk Grove Regional Scholarship Foundation
- Springfest & Chili Cook-off – Old Town Elk Grove Foundation
- Strauss Festival – Strauss Festival of Elk Grove Inc.
- Strauss Festival Fundraising Events (3) – Strauss Festival of Elk Grove Inc.
- Veteran’s Day Parade – Elk Grove Veteran’s Day Committee

The following service partnerships are budgeted for the upcoming fiscal year: Breakfast with the Bunny (Pride of Laguna Creek Lions), Breakfast with Santa (Pride of Laguna Creek Lions), Community Camp Out (Elk Grove Lions Club and Boy Scout Troop 007), Elk Grove Greener Gardens Project (California Association of Resource Conservation Districts), Veggie Chase 5K (NADA, Northern Area Dietetic Association).

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.

Community events offered throughout the district in various parks and facilities for the upcoming fiscal year:

- Comedy Under the Stars (3)
- Creek Clean-up
- Father Daughter Dances (3)
- Girls Night Out
- GIANT Pumpkin Growers Forum
- Hot Summer Night Concerts (5)
- Park Opening Celebrations (2)
- Spring EGGstravaganza

2012/13 ACCOMPLISHMENTS

- Received the Best of Elk Grove award for “Best Party Planners”. (Goals 1a, 4a-c)
- Received the Best of Elk Grove award for “Best Place for Live Music” for its Hot Summer Nights concert series for the third consecutive year. (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 second time. (Goals 1a, 4a-c)
- Renegotiated agreements and created cost and service efficiencies with two service organizations to expand the scope of activities available to guests at the Spring EGGstravaganza and Creek Clean-up events to include a 5K run and self-guided garden tour and gardening demonstrations. (Goal 4a-c, 5b)
- Secured contributions from corporate event partners for District programs and events equaling \$82,456 in cash and \$74,538 in in-kind contributions. (Goals 5c, 5d)
- With the facilities staff, coordinated fulfillment for 47 District co-sponsored events equivalent to \$235,259 in support. (Goals 1a, 4c)
- Revised and implemented the policies and procedures for approving requests for Community Support. (Goals 5d, e)

- Celebrated the opening of Elk Grove’s newest Park Buscher Park included a free barbecue prepared by the Lions Club. (Goals 1a)

GOALS FOR 2013/14

- Develop methods to encourage exceptional customer service of staff. (Goals 1a, 1c)
- Maintain the highest safety standards in all program operations. (Goals 2a, 2c)
- Offer community and regional event programs that reflect the recreational needs of the community. (Goals 4a-c)
- Provide support to non-profit groups as part of the Community Support Program process. (Goals 4a-c, 5b)
- Offer a variety of sponsorship and marketing opportunities to local, regional and national entities to gain financial and in-kind support for CSD programs. (Goals 5a, 5c, 5d)
- Support Pirates Island Partners, Cosumnes Legacy Foundation, Bike Park Committee and other District special interest groups in efforts to raise awareness and funds. (Goals 1b, 1c, 6a, 6c)

PERFORMANCE MEASURES

Measure	Actual 2011/12	Actual 2012/13	Budget 2013/14
Regional Event	1	1	1
Community Events	29	17	17
Community Events Participation	60,780	51,059	51,855
Community Support Program (CSP) Events	28	47	49
In-kind support provided to CSP groups	\$202,511	\$235,259	\$250,000
Cash Donations (\$)	\$79,521	\$82,456	\$99,598
In Kind Donations (\$)	\$74,385	\$74,538	\$74,600

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		608,666
2000	Services and Supplies		397,069
3000	Lease / Loan		14,294
4000	Fixed Assets		7,959
6980	Operating Transfers Out		4,012
		Total Expenditure Accounts	\$ 1,032,000
Revenues			
9464	Recreation Fees		1,026,000
9790	Other Revenue		6,000
		Total Revenue Accounts	\$ 1,032,000

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. Each hole consists of a tee box area, fairway, sand traps and greens. Six holes play directly adjacent to a water hazard. Staff maintains all areas of the golf course and common areas including parking lot.

Located at the golf course is a pro shop, driving range and practice area. The pro shop is operated year-round, seven days a week from dawn to dusk. The shop offers customers merchandise and concessions for purchase. The lighted driving range consists of 20 tees divided into three practice areas and occupies approximately five acres. Designated practice areas include: a putting green, a chipping and pitching green and practice sand bunkers.

The course features a dedicated teaching area for private and group lessons. 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.

2012/13 ACCOMPLISHMENTS

- Course improvements included upgrades to irrigation systems, the planting of 16 live oak trees with new cart path between holes #3 green and the #4 tee, added 10,000 square feet of turf (seeded) to the eastern side of the #1 green which was previously a barren area and properly removed and disposed of waste materials. (Goal 3a, 3c, 5b, 5c, 4a-c)
- Increased membership of the Golf Course website users by 15% to assist with communication of information and providing exceptional customer service. (Goal 1a-c, 4a-c)
- Course produced more than 38,000 rounds in Fiscal Year 2011-12; projected rounds for fiscal year 2012-13 are 38,000 +. (Goal 4c)

- Attended quarterly Men’s and Women’s club meetings to inform regular users of changes in programs and course projects and solicit feedback. (Goal 1b, 1c, 3c, 6c).
- Hosted four CSD tournaments, continued the twilight league, and added a couples club to encourage additional attendance and marketing of the facility. (4a-c)

GOALS FOR 2013/14

- Foster employee learning and growth by providing training and educational resources for employees. (Goal 1a)
- Balance program offerings with community needs and financial resources. (Goals 4a-c)
- Continue to build strategic alliances with the Men's and Women's Golf Clubs. (Goal 6c)
- Teach the fundamental skills of golf through our golf lesson program to promote healthy and active lifestyles to our participants. (Goals 4a-c)
- Maintain delivery of facility standards to ensure a safe, clean and green golf course facility. (Goals 3b, 3c)
- Manage section budget. (Goals 5a-c).

PERFORMANCE MEASURES

Measure	Actual 2011/12	Actual 2012/13	Budgeted 2013/14
Golf Lesson Participants	1,885	1,936	1,950
Golf Rounds Played	38,340	36,241	38,119
Number of annual tournaments	199	225	245

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		1,209,618
2000	Services and Supplies		1,341,617
3000	Lease / Loan		21,783
4000	Fixed Assets		45,069
6980	Operating Transfers Out		94,208
	Deferred Maintenance		63,165
		Total Expenditure Accounts	\$ 2,775,460
Revenues			
6990	Operating Transfers In		80,981
9000	Property Tax		2,124,849
9429	Building Rental		554,630
9790	Other Revenue		15,000
		Total Revenue Accounts	\$ 2,775,460

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 is 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.

2012/13 ACCOMPLISHMENTS

- Staff 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)
- In coordination with Administration and Park Maintenance staff, facilitated the CSD Safety Committee to ensure all employees are following policies and procedures to mitigate any unsafe conditions. (Goals 1a-c, 3b, 2a, 2c, 6b)
- Hosted 30 co-sponsored events including the Elk Grove Chamber of Commerce's Annual Business Expo, Strauss Festival and Strauss Teas. (Goals 1a, 4c, 5b)
- Staff created and implemented a Picnic Rental Procedures Manual to standardize the picnic rental process at all CSD picnic sites. (Goals 1a, 1c, 3b, 6a, 6b)
- Front desk staff at Wackford Community Center hosted a Customer Appreciation Week to thank the customers and families for their business. (Goals 1a, 1c, 4b)
- Completed the floor renovation project at the Wackford Community Complex. (Goal 3c)
- Increased the number of teen center and small room rentals at the Wackford Community Complex. (Goal 5b)
- Supported special events by providing logistical set ups and supervision of equipment. (Goals 1a, 4c, 5b)

GOALS FOR 2013/14

- Implement customer service standards for facility staff. (Goals 1a, 1c)
- Create and implement maintenance standards for all recreation facilities (Goals 3b, 3c)
- Create and implement communication systems to ensure the timely and effective dissemination of information. (Goals 1a- 1c, 6a-c)
- Conduct facility and equipment assessments. (Goals 2a, 2c, 3c)
- Offer indoor and outdoor rental opportunities at Laguna Town Hall, Wackford Community and Aquatic Complex, Pavilion, Strauss Island and Elk Grove Park that meet the needs of the community. (Goals 4a-c, 5d)
- Manage section budget. (Goals 5a-d).
- Continue to offer excellent customer service to rental customers. (Goal 1a)
- Provide training and educational resources to staff and community. (Goal 1a, 6c)
- Complete facility improvement projects within fiscal year budget. (Goal 3c)

PERFORMANCE MEASURES

Measure	Actual 2011/12	Actual 2012/13	Budget 2013/14
Laguna Town Hall Rentals	65	52	60
Pavilion Rentals	46	57	56
Strauss Island	7	14	8
Wackford Community and Aquatic Complex Rentals	284	393	424
Picnic Site Rentals	478	551	533

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		288,614
2000	Services and Supplies		50,420
4000	Fixed Assets		2,798,466
		Total Expenditure Accounts	\$ 3,137,500
Revenues			
6990	Operating Transfers In		591,000
9295	Plan Check Fees		1,500
9740	Insurance Proceeds		126,000
9790	Other Revenue		225,000
9999	Reserves		2,194,000
		Total Revenue Accounts	\$ 3,137,500

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 Capital Improvement Plan (CIP) for the construction of new parks and trails and the upgrade and renovation of existing park and trail facilities. 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. 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 District 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, Condition Use Permits, Architectural & Site Plan Review and other development processes as required.

2012/13 ACCOMPLISHMENTS

- Completed a total of 3 acres of new park construction: Buscher Park. (Goals 2b, 3a-c)
- Completed one park improvement project: Playground Sand Replacement. (Goals 2b, 3a-c)
- Completed community outreach and master plan for Stonelake Amenity Project. (Goals 2b, 3a-c)
- Completed community outreach and master plans for two new parks Storybook Woods and Island Park (City of Elk Grove). (Goals 2b, 3a-c)

- Completed construction documents for two new parks, the 1.8 acre Storybook Woods and the 2.3 acre Island Park (City of Elk Grove). (Goals 2b, 3a-c)
- Completed construction documents to 65% for Whitleock Parkway Trail Improvement project (City of Elk Grove). (Goals 2b, 3a-c)
- Provided plan checking services for civil and landscape improvement plans (post entitlement) for eleven new development projects. (Goal 1b)
- Provided pre-entitlement review of five new development projects and the South East Policy Area. (Goal 1b)

GOALS FOR 2013/14

- Manage the planning, design and construction of six projects as identified in the 2013-14 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 of Storybook Woods Park (1.8 acres) and Island Park (2.3 acres) for the City of Elk Grove per the Master Services Agreement. (Goals 2b, 3a-c)
- Complete construction documents to 100% for Whitleock Parkway Trail Improvement Project for the City of Elk Grove per the Master Services Agreement. (Goals 2b, 3a-c)
- Complete design development and complete 80% construction documents for Wright Park Phase 2. (Goals 2b, 3a-c)
- Complete construction of Laguna Playground Replacement (Case & Colton), Bartholomew Sports Park Maintenance Building, Elk Grove Park Dog Park Upgrade and Stonelake Park Amenity Improvement. (Goals 2b, 3a-c)
- Complete construction documents for Stonelake Park Amenity Improvement, Bartholomew Sports Park Maintenance Building and Elk Grove Park Dog Park Upgrade. (Goals 2b, 3a-c)
- Provide plan checking services for new developments (post entitlement) and review pre-entitlement projects. (Goal 1b)

WORKLOAD MEASURES

Measure	Actual 2011/12	Projected 2012/13	Budget 2013/14
Capital Improvement Projects	7	8	9 (includes 3 City projects)

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

AEA	Aquatic Exercise Association
ALS	Advanced Life Support
ASA	Amateur Softball Association
ASLA	American Society of Landscape Architects
CAFR	Comprehensive Annual Financial Report
CALPERS	California Public Retirement System
CERT	Community Emergency Response Team
CIP	Capital Improvement Plan
CISM	Critical Incident Stress Management
CPRS	California Park and Recreation Society
CQI	Continuous Quality Improvement
CRC	Cosumnes River College
CSD	Community Services District
CSMFO	California Society of Municipal Finance Managers
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
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards
GCSA	Golf Superintendent Association
GFOA	Government Finance Officers Association
GIS	Global Information Systems
GM	General Manager
GSSA	Greater Sacramento Softball Association
HR	Human Resources
IFEA	International Festival and Events Association
ISA	International Society of Arboriculture
MPLC	Motion Picture Licensing Corporation
NAEYC	National Association for the Education of Young Children

ACRONYMS

NCAMA	Northern California Aquatics Management Association
NRPA	National Recreation and Park Association
NSA	National Softball Association
NYSCA	National Youths Sports Coaching Association
OSHA	Occupational Safety Hazards Administration
PDC	Performance and Development Coordinator
PE	Physical Education
PERS	Public Employees Retirement System
PGA	Professional Golf Association
PT	Part Time
RDA	Redevelopment Agency
SCBA	Self Contained Breathing Apparatus

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 – Employee positions to be filled within the budgeted fiscal year after the budget is adopted by the Board of Directors.

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 Construction Fund – Used to account for expenditures on buildings, construction, and land acquisition.

Capital Equipment - Fixed assets such as vehicles, furniture, servers, computers, and machinery that have an expected life of more than three years.

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.

Cash Basis – Basis of accounting in which transactions are recognized only when there is an increase or decrease in cash.

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.

GLOSSARY

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.

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.

Disbursements – Payments made on commitments or obligations.

Employee benefits – Contributions made by the Cosumnes Community Services District to meet the needs of District employees and retirees. These benefits include medical, dental, 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.

GLOSSARY

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, town halls, 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.

Line-item budget – A department budget prepared that focuses on items to be bought.

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

Operating Budget – The everyday, on-going direct operating costs necessary to operating the three areas, Administrative Services, Fire, and Parks & Recreation of the Cosumnes Community Services District. 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 day use and special events within the Parks & Recreation District.

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 & Wages – Expenses paid by the District to employees for regular pay, sick pay, vacation pay, holiday pay, safety pay, overtime pay, and other miscellaneous pay. This section also includes temporary, seasonal, and part time pay expenses.

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.