

Fiscal Year 2019-20 Final Budget Landscape and Lighting

Cosumnes Community Services District



Enriching Community
Saving Lives

DISTRICT WIDE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

The Cosumnes Community Services District is authorized as a local agency pursuant to the Streets and Highways Code of the State of California, Part 2, Division 15, beginning at Section 22500 et. seq., commonly known as the Landscape and Lighting Act of 1972, to create an assessment district. On November 15, 1994, the Board of Directors passed Resolution No. 94-92 creating the District Wide Landscape and Lighting Assessment District.

DIVISION DESCRIPTION

The work performed and improvements proposed within the assessment district and the costs thereof paid from the levy of assessments provide special benefit to the parcels within the assessment district. There are two types of special benefits in the District Wide Landscape and Lighting Assessment District: (1) district wide benefits, and (2) zone benefits. District wide benefits are those special benefits enjoyed by all parcels of property located within the District. Zone benefits are those special benefits derived from improvements of a more local nature. Facilities and improvements deemed to be of district wide benefit are Elk Grove Park, Camden Creek Greenbelt, Rau Community Park, and Bartholomew Sports Park. Facilities deemed to be of local benefit include landscaped corridors, sound walls, project entrances, signs, walkways, and all other parks.

The District is divided into twenty zones of benefit plus the District Wide budget as shown in **Exhibit A** and **A-1**. The cost of operation, maintenance, and development of facilities located within a particular benefit zone deemed to be of local benefit is allocated to that zone of benefit and spread to the various land uses within the zone based on an equivalent dwelling unit (EDU) formula (**Exhibit B**). The cost of operation, maintenance, and development of district wide facilities is allocated to the benefit zones based on an acreage maintained. Please see **Exhibit C** for further description of the methodologies used in allocating various costs between the benefit zones and district wide facilities.

MAJOR FUNCTIONS

The goal of the Assessment District is to provide funds for the maintenance, repair, replacement, services, utilities, and capital improvements associated with the parks, landscape corridors, parkways, project entrances, signs, walkways, green belts, sound walls, Camden Lake, wetlands, open space, and trail systems of all kinds; together with other recreational amenities and appurtenances within the District's parks thereto owned by the District which are designated for inclusion within said assessment district. This work is anticipated to specifically enhance the aesthetic, environment, and economic value of those properties located within the District.

District staff assigned to the assessment district perform such duties as supervision of the contracted maintenance, Asset Life Cycle Plan projects, irrigation repair, facility maintenance, playground maintenance, painting, concrete work, safety inspections, carpentry, vandalism repair, and graffiti removal. Specific parkland and streetscape maintenance is currently contracted out.

FUNDING SOURCE

The Assessment District is funded through assessments levied on parcels within the benefit zones, interest income, cell tower leases, and various other miscellaneous revenues.

The District is in compliance with all laws and regulations, including Proposition 218, with respect to the assessments levied through the Assessment District.

BENEFIT OF FUNDING

The assessments levied directly and specifically benefit the real properties assessed as they are used to provide the maintenance, repair, capital improvements, and other such services to the parks and landscape corridors throughout the assessment district.

2018/19 ACCOMPLISHMENTS

- Park Maintenance Management Plan (PMMP). Portions of the PMMP were updated. The PMMP is used to help plan for the future, ensure financial sustainability, and identify future asset replacement. (Goal 3c, 4b-c, 5e, 6c)
- Irrigation System Upgrades. Fifteen irrigation site locations throughout the District received varying degrees of upgrades that allow irrigation sites to be controlled from the newest version of Motorola's central control system. Among the technological advances of this new system is the ability to communicate to sites in the field via 4G cellular systems, which has drastically reduced the amount of time it takes data to transfer from our central control computer to irrigation sites and allows for web-based access to controllers. By upgrading these sites and utilizing them as "hubs" we have also been able to add other nearby irrigation sites to the new system while still utilizing existing equipment. In total 90 individual irrigation controllers and over 1,500 irrigation valves were transitioned to the upgraded system. (Goal 3b)
- Proposition 218 Ballot efforts. Staff worked with community members near MacDonald Park and Perry Park within Benefit Zone 3, and a Proposition 218 Ballot proceeding occurred to increase assessments. This resulted in the creation of two new Assessment Districts. (Goal 3c, 4a-c 5d-e, 6c)
- Sidewalk repair and replacement. Approximately 19,100 square feet of sidewalks throughout the District were repaired or replaced where lifts or cracks posed potential safety hazards. (Goal 2b-c, 3b-c)
- Staff Development and Engagement. Park Operations invested in staff and their career growth potential by offering training and self-awareness techniques through the Strength Finders "34 Strong" program. Staff Development. The Division held monthly Lunch and Learn meetings, and, continued the Strength Finders Q12 program, which fosters staff engagement, dedication, and job satisfaction. (Goal 1a, 6b)
- Bartholomew Sports Complex Sports Turf Replacement. The synthetic turf at Bartholomew Sport Complex has reached its useful life and was replaced. A synthetic sports turf allows sports group to play year-round, as well as, during inclement weather when normal turf fields are closed due to water saturation. (Goal 3a-c, 4a-c)
- Partnerships. The District continued to foster relationships with Home Owner Associations (HOAs), and special interest groups, such as garden clubs, and other government agencies. (Goal 4a-c)
- Safety training. Staff attended trainings that promote safety for staff, as well as, park and facility patrons.
- Environmentally Sustainable Practices. Ensured sustainable park & recreation system practices by reducing synthetic fertilizer use, and reducing green waste production and non-chemical weed control practices. (Goal 5a-e, 6c)
- Benefit Zones 3 & 6 Funding. Staff held "Landscape and Lighting Assessment Fundamentals" classes to continue to educate residents in low funded Benefit Zones on the mechanics of Landscape and Lighting funding. Classes also promoted community relationships and helped create community groups that help educate residents about lack of funding and what that means for future funding levels. (Goal 1c, 3c, 4a-c, 5d-e, 6c)

GOALS FOR 2019/20

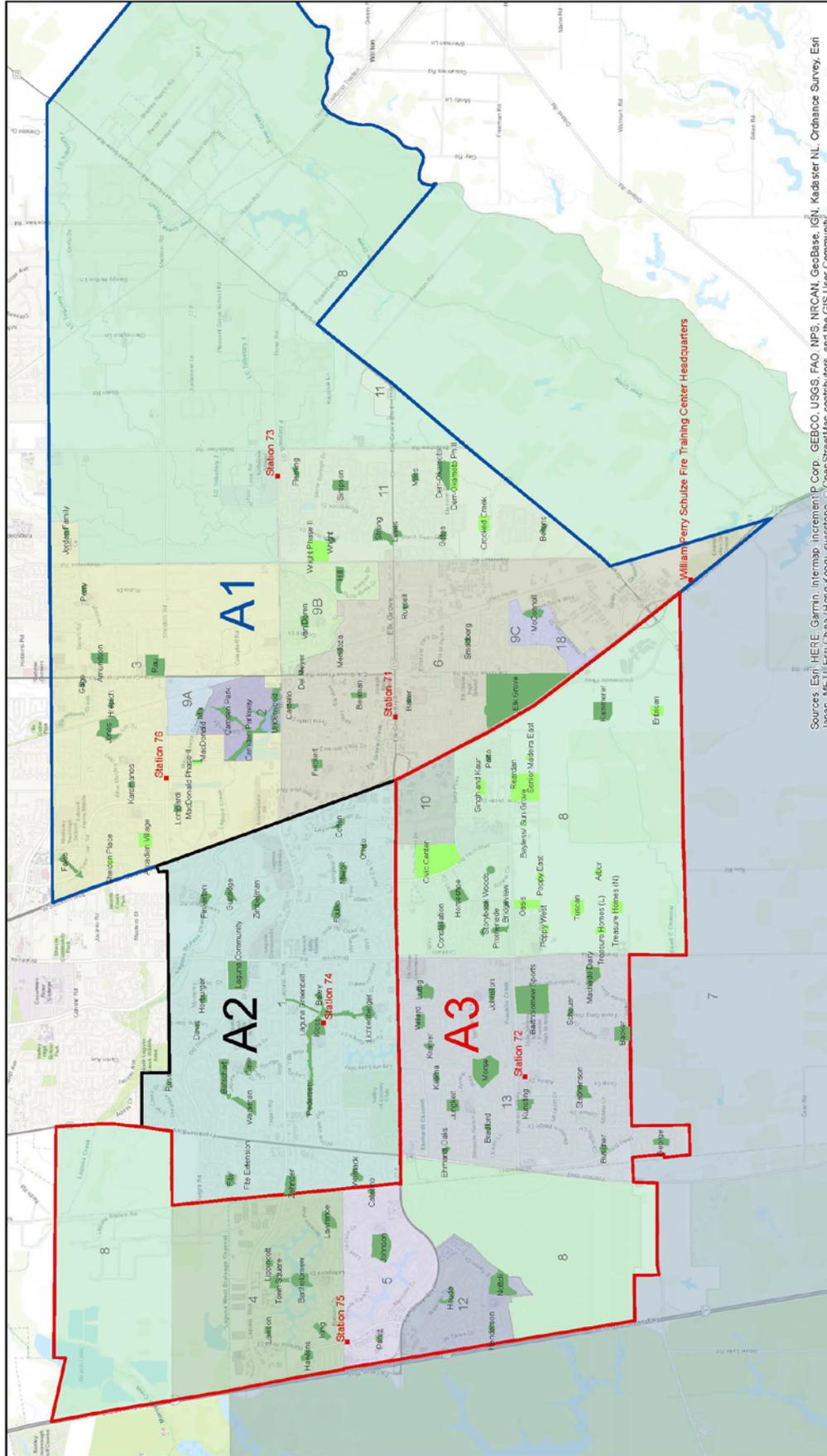
- Master Plan Implementation. Staff will select projects and make decisions based on the new principals of the Plan for Play, Parks, Recreation and Facilities Master Plan. (Goal 1c, 3a-c, 4a, 5e, 6c)
- Asset Management Software. The purchase of an Asset Management Program for the Department will be key to future sustainability of the Landscape and Lighting funding to ensure that both assets and funding are available for future generations to enjoy. (Goal 3c, 5a, c, e)
- Staff Engagement. Park Operations will continue to invest in staff and their career growth potential by offering training and self-awareness techniques through the Strength Finders 34 Strong program. The development of the staff is an important step towards succession planning. The next few years may bring many retirements to the Park Operations Division at key positions. (Goal 1a, 6b)

- Staff Development. The Division will continue with monthly Lunch and Learn meetings, as well as, the Strength Finders Q12 program to foster staff engagement, dedication and job satisfaction. (Goal 1a, 6b)
- Space Needs Study. Commission a space needs study to identify potential locations and space needed for a single maintenance facility designed to accommodate the growing CSD park system.
- Partnerships. Continue to establish relationships with Home Owner Associations (HOAs), and special interest groups, such as garden clubs, and other government agencies. (Goal 4a-c)
- Safety training. Continue trainings that promote safety for staff, as well as, park and facility patrons.
- Sidewalk repair and replacement. Approximately 17,300 square feet of sidewalks throughout the District will be repaired or replaced where lifts or cracks pose a potential safety hazard. (Goal 2b-c, 3b-c)
- Environmentally Sustainable Practices. Continue efforts to ensure a sustainable park & recreation system by allocating staff and resources based on sound operational practices to ensure long-term operation and maintainability. This year the District will purchase equipment that will reduce its reliance on pesticides. (Goal 5a-e, 6c)
- Benefit Zone Funding. Educate residents throughout the District on the mechanics of Landscape and Lighting funding, as well as, build community relationships to create a Landscape and Lighting District Committee to help educate residents of impending reductions and gather input on the community's priority of limited funds for expenditure. (Goal 1c, 3c, 4a-c, 5d-e, 6c)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2017-18	Budget 2018-19	Proposed 2019-20
Work Orders Completed	28,869	29,128	30,453
Trees Pruned	2,700	2,623	3,223
Graffiti Removed	85	149	0
Trees Planted	447	117	225
Trees Removed	154	105	0

Cosumnes Community Services District



Sources: Esri HERE, Garmin, Intermap, increment p Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), Swisstopo, OpenStreetMap contributors, and the GIS User Community

- Benefit Zones**
- Laguna #1
 - Camden Passage #2
 - Elk Grove/West Vineyard #3
 - West Laguna #4
 - Lakeside #5
 - Central Elk Grove #6
 - Southwest Agricultural Area #7
 - Other Rural Areas #8
 - Waterman/Park Village #9 A
 - Waterman/Park Village #9 B
 - Waterman/Park Village #9 C
 - Auto Mall #10
 - East Elk Grove #11
 - Laguna Stone Lake #12
 - East Franklin #13

- Legend**
- Fire Stations
 - Open
 - Proposed

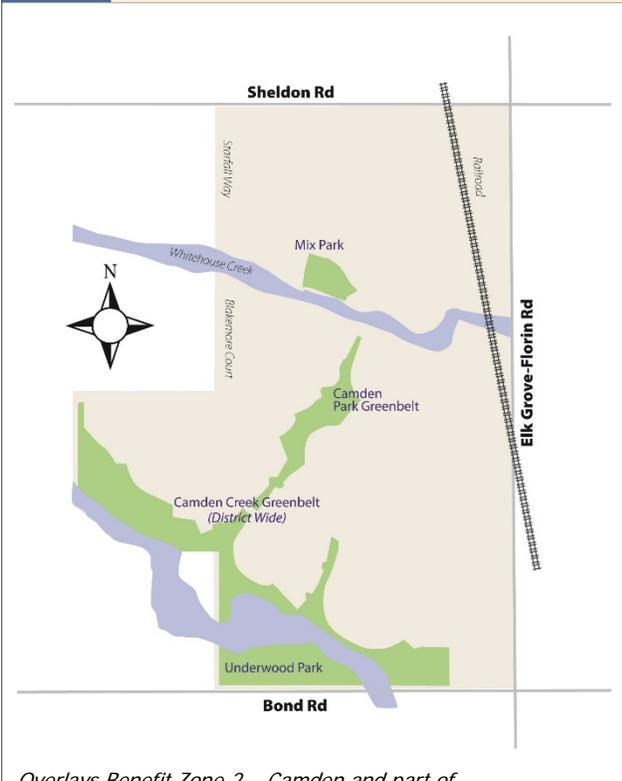
Date: 4/18/2019

Overlay Assessment Districts

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Camden

Park Assessment District

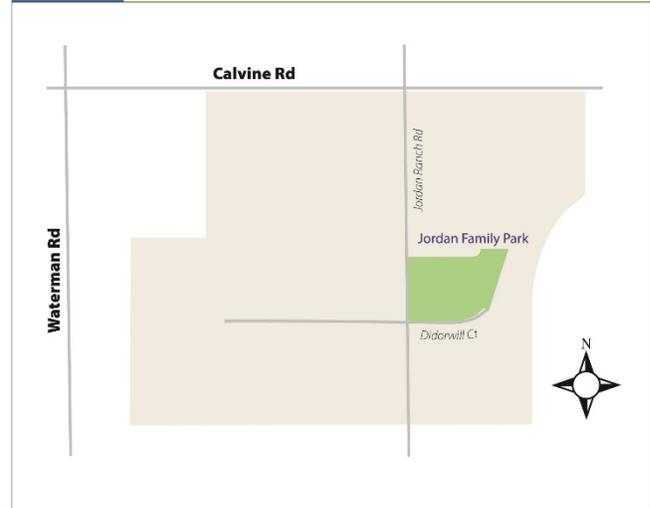


Overlays Benefit Zone 2 – Camden and part of Benefit Zone 9 – Waterman / Park Village

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Vista Creek

Park Assessment District

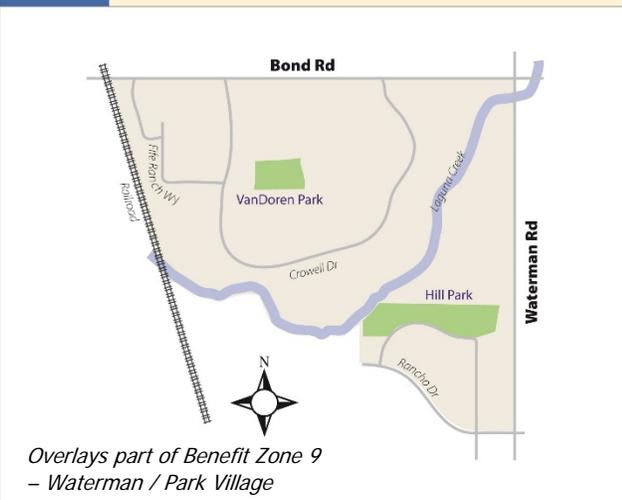


Overlays part of Benefit Zone 3 – Elk Grove West Vineyard

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Fallbrook/Park Lane/Britschgi

Park Assessment District

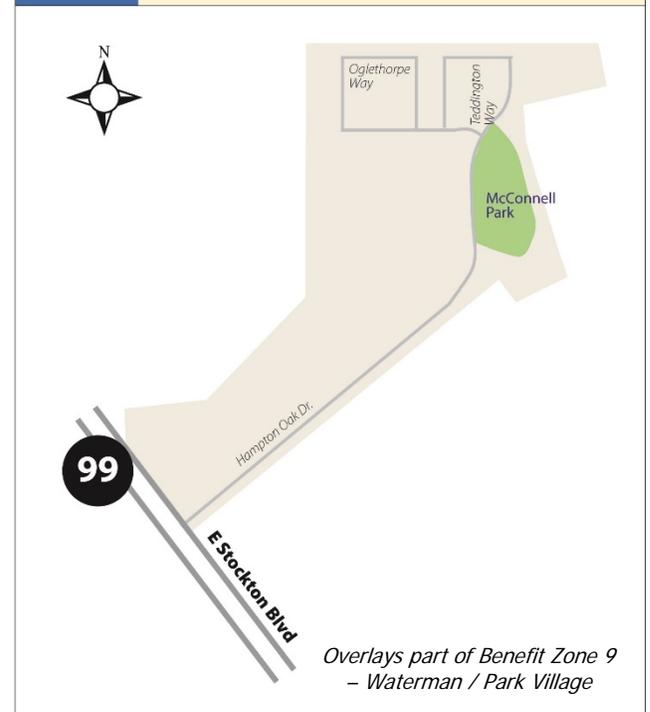


Overlays part of Benefit Zone 9 – Waterman / Park Village

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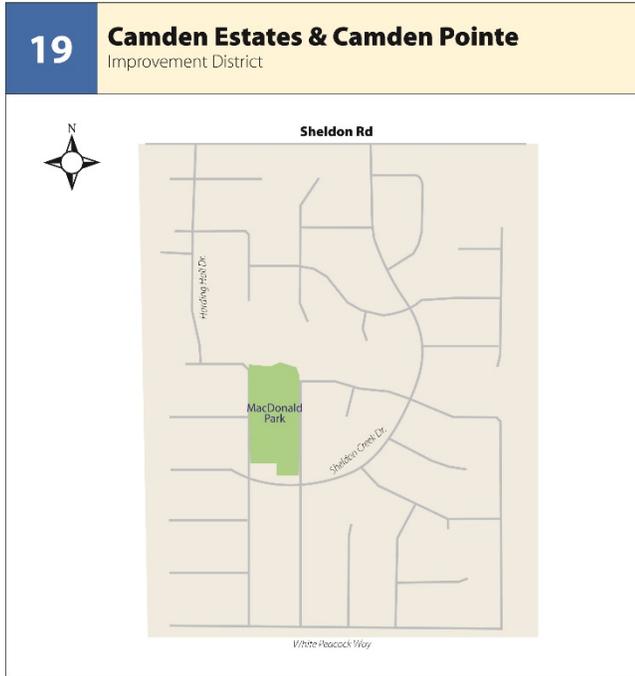
Hampton Village

Improvement District

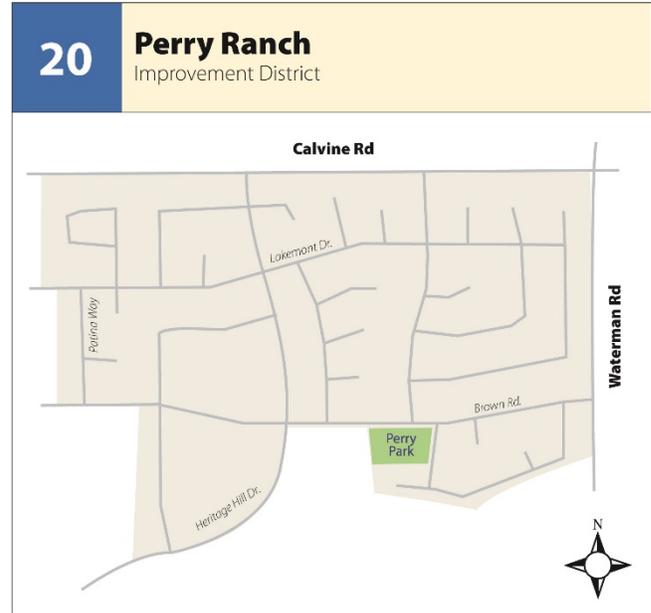


Overlays part of Benefit Zone 9 – Waterman / Park Village

Overlay Assessment Districts

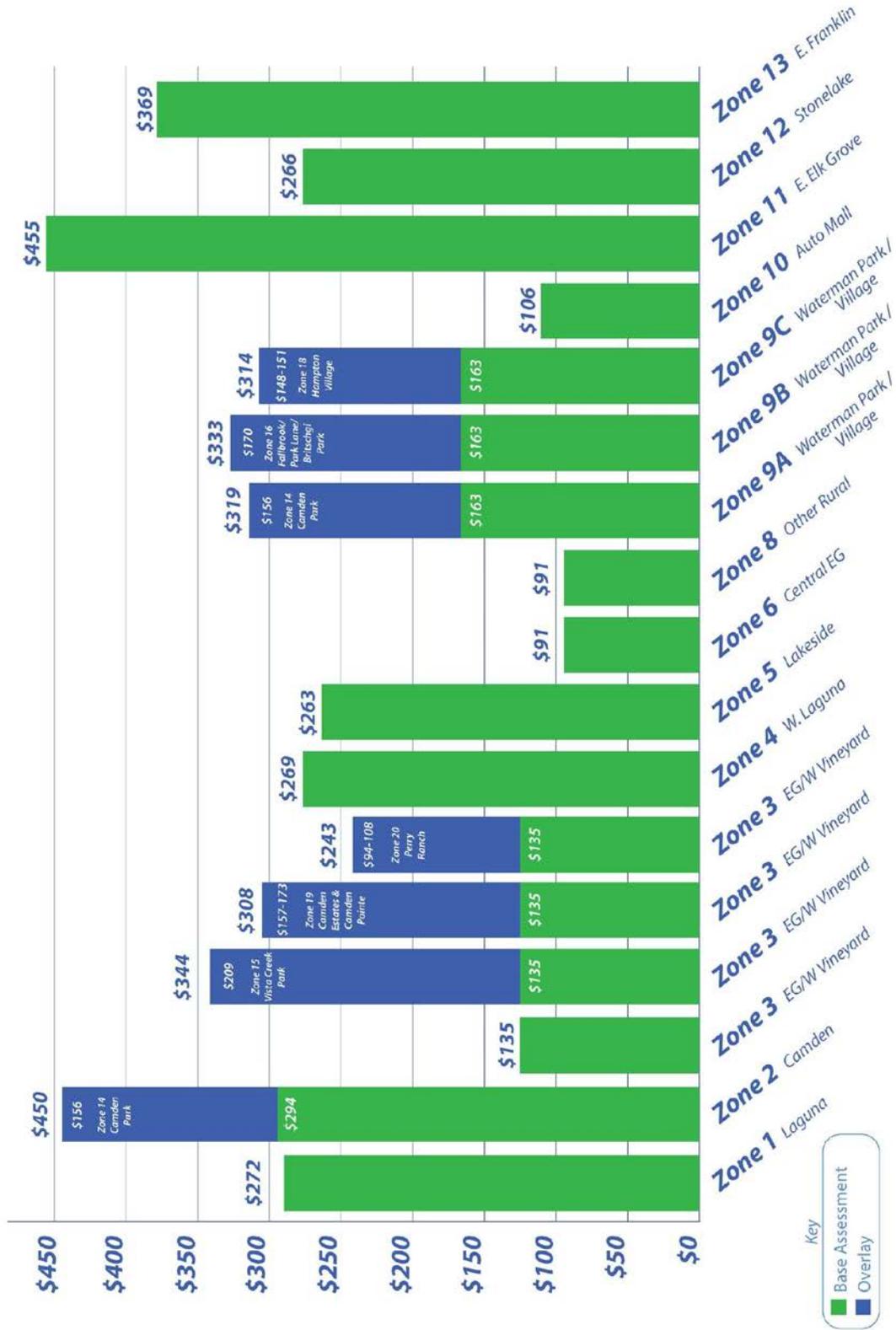


Overlays part of Benefit Zone 3 – Elk Grove West Vineyard



Overlays part of Benefit Zone 3 – Elk Grove West Vineyard

Summary of Benefit Zone Assessments 2019-2020 Fiscal Year



Key

- Base Assessment
- Overlay

METHODOLOGY

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<p>Accounts: 1110-1240 – Salaries/Benefits 2051 – Insurance – Property 2103 – Ag Services 2105 – Tree Service 2111 – Building Maintenance 2141 – Land Improvement 2145 – Irrigation 2191 – Electricity 2193 – Refuse 2195 – Sewage Disposal 2198 – Water 2275 – Rent/Lease Equipment 2531 – Legal Services/Lit 2591 – Professional Services</p>	<p><u>Cost Per Park/Amenities</u> The costs for these accounts are specifically determined by individual park and then allocated to the benefit zone in which the park is contained. The amounts were determined by either actual operating cost per park or anticipated contract costs for the fiscal year.</p>
<p>Accounts: 2197 – Telephone 2205 – Auto Maintenance 2236 – Fuel Supply</p>	<p><u>Acreage Allocation</u> The costs for these accounts are allocated between the benefit zones and the district wide zone based on acreage. Each zone's percent of the total acreage is the corresponding percent of the total cost the zone will receive. This approach bears a direct relationship to the acreage to be maintained in each zone. This allocation is also used to distribute costs associated with the District Wide Benefit Zone which is an expense shared by all residents.</p>
<p>6980-Op Transfers Out</p>	<p><u>Overhead Allocation</u> As per Board approved District policy, the basis for allocating overhead is prior year operating expenditures, which include only the 1000 (Salary and Benefits) and 2000 (Services and Supplies) expenditure accounts. For budget preparation purposes, the overhead calculation is based on estimated prior year operating expenditures. The overhead allocation is recalculated when actual prior year operating expenditures are known. For the L&L District, the overhead allocation is backed out of the actual operating expenditures first. The allocation basis for the Parks Dept. is the relative percentage of the Parks and the L&L District's operating expenditures. The allocation basis for the Admin. Services Dept. is the relative percentage of operating expenditures for all departments and the L&L District. The L&L District's percentage of the total operating expenditures is the percent of overhead to be allocated. The administrative cost pool to be allocated to the L&L District for the Parks Dept. includes a percentage of salary and benefits for staff supporting the L&L's. This includes an Admin. Specialist and legal staff. A percentage of operating expenditures in support of L&L's is also allocated, including building maint., equipment maintenance and operation, electricity, equipment leases, office supplies, data processing supplies, and telephone costs. The admin. cost pool to be allocated to the L&L District for the Admin. Services Dept. is comprised of the salary and benefits for the Board of Directors, General Manager, Finance Manager, Accounting Assistant, Office Specialist II, Office Specialist I, Assistant to the GM, Information Systems staff, Human Resources staff, and Facilities Management staff; plus fifty (50) percent of office supplies, postage, building maintenance, electricity, telephone, equipment maintenance and operation, equipment leases, data processing maintenance/services and data processing supplies.</p>

Landscape & Lighting Budget Summary

Acct. No.	Account Description	Actual 2016/17	Actual 2017/18	Approved 2018/19	Projected 2018/19	Requested 2019/20
1110	Salaries	1,628,100	1,611,284	1,792,706	1,835,762	2,507,475
1121	Part-Time/Extra Help	482,256	539,811	799,488	729,846	754,822
1210	Retirement	225,419	230,551	313,477	307,914	401,778
1220	Medi/Social Security	41,013	39,243	46,292	46,532	57,976
1230	Group Insurance	656,271	612,009	699,899	627,871	875,250
1240	Workers' Compensation	58,568	64,493	76,955	82,749	99,721
Salaries and Benefits Total		3,091,627	3,097,391	3,728,817	3,630,674	4,697,022
2005	Advertising	2,996	3,044	1,500	3,000	3,000
2006	Legal Notices	0	2,737	500	500	500
2010	Permits/License	0	4,204	5,641	4,401	4,502
2015	Blueprint/Copying Service	64	511	1,200	600	1,200
2021	Subscriptions	0	0	850	425	850
2022	Books/Periodicals	262	110	100	100	100
2029	Conferences	2,686	2,655	5,765	720	9,300
2030	Networking Event	0	45	0	50	100
2035	Training	21,482	12,253	22,990	24,850	14,235
2036	Certifications	0	775	8,225	8,487	7,805
2038	Pre-Employment	0	5,153	3,500	5,400	6,000
2039	Employee Transportation	0	5	0	0	0
2051	Insurance	160,021	212,435	261,828	256,953	307,960
2061	Memberships	12,063	12,367	12,763	14,249	25,625
2076	Office Supplies	4,734	5,005	6,600	6,600	7,400
2077	Pub Education Materials	0	0	0	0	15,000
2081	Postage Service	157	278	900	1,900	8,900
2085	Printing Services	1,738	319	970	4,600	10,600
2103	Ag Services/Supplies	4,216,908	3,942,561	4,526,962	4,763,895	4,475,376
2105	Tree Service/Supp	43	657,203	678,403	718,003	758,106
2111	Building Maintenance	92,414	46,236	116,428	81,972	67,007
2122	Chemical Supplies	4,276	4,016	5,000	5,000	5,000
2141	Land Improvements	1,159,200	1,230,097	1,971,748	1,501,526	1,256,386
2145	Irrigation	0	300,424	649,400	685,350	518,540
2191	Electricity	350,033	356,352	387,218	415,553	394,102
2192	Natural Gas/LPG Fuel Oil	1,306	863	1,200	1,200	1,200
2193	Refuse Collect/Disposal Svcs	59,366	64,978	62,792	67,953	73,584
2195	Sewage Disposal Services	22,326	26,977	27,618	27,618	28,802
2197	Telephone/Telegraph Services	91,793	81,019	106,467	106,900	64,802
2198	Water	1,447,055	1,712,759	1,850,880	1,850,880	1,949,765
2205	Automotive Maintenance Svcs	29,301	19,834	30,281	30,281	34,078
2226	Expendable Tools	10,305	25,391	24,675	26,675	33,900
2231	Fire Extinguisher Maint.	0	572	1,050	971	1,050
2236	Fuel/Lubricant Supply	60,193	64,339	81,502	83,002	69,300
2252	Medical Equip Supply	0	121	2,000	2,000	2,000
2261	Office Equipment Maintenance	3,051	2,712	3,300	3,388	4,800
2275	Rent/Lease Equipment Service	111,181	141,572	174,796	188,209	219,787
2291	Other Equip Maint. Svc/Sup	25,299	39,647	46,935	49,181	47,000
2314	Clothing/Personal Supply	24,946	13,218	31,700	31,840	35,600

Landscape & Lighting Budget Summary

Acct. No.	Account Description	Actual 2016/17	Actual 2017/18	Approved 2018/19	Projected 2018/19	Requested 2019/20
2332	Food Supplies	1,823	3,929	6,240	6,521	6,270
2351	Laundry Service	0	7,735	10,255	10,255	10,652
2443	Medical Services	1,250	0	1,500	1,500	1,500
2505	Account/Financial Services	1,250	1,194	8,100	8,100	1,500
2525	Engineering Service	28,984	26,175	26,750	27,628	30,750
2531	Legal Services	158,091	265,542	190,000	196,022	0
2561	SWPPS	0	5,859	8,025	7,873	8,025
2591	Professional Services	406,217	671,558	390,092	499,126	682,231
2811	Data Processing Maint Svs	2,908	4,903	11,315	13,614	12,725
2812	Data Processing Supplies	2,580	3,922	5,230	5,230	2,370
2851	Recreational Trips	0	0	0	0	0
2852	Recreational Supplies	0	534	0	675	1,575
2880	Prior Year Expenditures	0	0	0	0	0
2913	Auditor-Controller Service Chg	31,659	31,857	34,715	41,091	43,178
2950	Taxes/Lic./Assmts.	0	167	405	405	405
Service and Supply Total		8,549,959	10,016,162	11,806,314	11,792,272	11,264,443
3210	Interest Expenses	2,814	2,077	1,525	1,525	894
3230	Lease Obligation Retire	22,748	15,064	30,012	30,012	13,842
Leases and Loans Total		25,735	17,141	31,537	31,537	14,736
4201	Structures & Improvements	0	0	990,020	978,020	81,700
4202	Improvements Other Than Bldg.	5,149	9,230	19,700	31,700	44,400
4302	Other Equipment	107,312	21,078	78,800	64,342	161,200
4303	Office Equipment	0	0	17,800	19,200	1,200
4304	Office Furniture	0	0	1,500	0	0
4305	Computer Equipment	3,737	7,454	65,850	66,350	15,500
Fixed Assets Total		116,198	37,762	1,173,670	1,159,612	304,000
6980	Operating Transfers Out	4,152,711	7,047,538	6,955,564	6,725,342	6,617,759
Operating Transfers Out Total		4,152,711	7,047,538	6,955,564	6,725,342	6,617,759
7901	Contingencies	0	0	137,332	151,881	131,721
Contingencies Total		0	0	137,332	151,881	131,721
Reserve Increase		3,247,127	2,364,517	1,570,605	1,554,922	1,999,266
TOTAL EXPENDITURES		19,183,357	22,580,511	25,403,839	25,046,241	25,028,947
6990	Operating Transfers In	(3,068,947)	(5,478,949)	(5,204,291)	(5,130,173)	(4,488,888)
Operating Transfers In Total		(3,068,947)	(5,478,949)	(5,204,291)	(5,130,173)	(4,488,888)

Landscape & Lighting Budget Summary

Acct. No.	Account Description	Actual 2016/17	Actual 2017/18	Approved 2018/19	Projected 2018/19	Requested 2019/20
9410	Interest Income	(252,361)	(424,506)	(66,350)	(200,354)	(229,400)
9429	Building Rental	(320,054)	(323,249)	(327,912)	(324,816)	(324,816)
9564	State Aid Other	0	(11,806)	0	0	0
9571	Federal Aid - Other	0	(45,301)	0	0	0
9695	Assessments	(14,115,745)	(14,416,806)	(14,835,457)	(14,760,858)	(15,416,683)
9699	Service Fees/Charges-Other	(1,200,433)	(1,335,886)	(1,585,290)	(1,885,290)	(2,443,231)
9740	Insurance Proceeds	(35,979)	(9,306)	0	(18,067)	0
9790	Revenues-Other	(2,382)	(383,697)	0	(9,641)	(16,000)
9860	Sales of Personal Prop	0	0	0	(100)	0
9998	Encumbered Funds	0	(20,051)	(1,309,815)	(1,045,301)	0
9999	Reserves	(109,383)	(130,954)	(2,074,724)	(1,671,641)	(2,109,929)
Miscellaneous Revenue Total		(16,114,408)	(17,101,562)	(20,199,548)	(19,916,068)	(20,540,059)
TOTAL REVENUE		(19,183,357)	(22,580,511)	(25,403,839)	(25,046,241)	(25,028,947)
<i>NET OVERAGE/(DEFICIT)</i>		0	0	0	0	0

Landscape & Lighting Budget Summary

Expenses by Category

	Laguna	Camden	EG/WV	W Laguna	Lakeside	Central EG	Other	Waterman	Auto Mall
	<u>Zone 1 - 201</u>	<u>Zone 2 - 202</u>	<u>Zone 3 - 203</u>	<u>Zone 4 - 204</u>	<u>Zone 5 - 205</u>	<u>Zone 6 - 206</u>	<u>Zone 8 - 208</u>	<u>Zone 9 - 209</u>	<u>Zone 10 - 210</u>
Salaries and Benefits	896,625	63,362	207,770	185,642	123,200	66,527	60,160	103,982	660
Services and Supplies	2,440,274	142,357	606,670	547,804	340,023	149,682	65,100	279,891	7,209
Leases and Loans	0	0	0	0	0	0	0	0	0
Structures & Improvements	25,000	0	0	0	0	0	0	15,500	0
Improvements Other Than Bldg.	20,000	0	0	0	0	0	0	0	0
Other Equipment	0	0	0	0	0	0	0	0	0
Office Equipment	0	0	0	0	0	0	0	0	0
Office Furniture	0	0	0	0	0	0	0	0	0
Computer Equipment	0	0	0	0	0	0	0	0	0
Operating Transfers	2,628,348	104,961	303,139	308,689	203,203	97,065	330,047	145,804	1,243
Contingencies	9,000	3,000	2,000	8,500	9,998	6,000	5,000	5,000	2,000
Reserve Increase	0	0	0	0	0	332,466	482,234	0	33,002
TOTAL EXPENDITURES	6,019,247	313,680	1,119,579	1,050,635	676,424	651,740	942,541	550,177	44,114

Revenue by Accounts

Operating Transfers In	0	(138,316)	(113,551)	(7,500)	0	(1,500)	0	(149,291)	0
Subtotal 6990	0	(138,316)	(113,551)	(7,500)	0	(1,500)	0	(149,291)	0
Interest Income	(40,000)	(900)	(4,000)	(8,000)	(8,500)	(2,300)	(8,000)	(1,300)	(400)
Building Rental	(116,172)	0	(31,704)	0	0	0	0	(29,460)	0
Assessments	(4,118,767)	(174,464)	(930,393)	(910,984)	(667,924)	(647,940)	(934,541)	(338,566)	(43,714)
Service Fees/Charges-Other	0	0	0	0	0	0	0	0	0
Revenues-Other	0	0	0	0	0	0	0	(16,000)	0
Encumbered Funds	0	0	0	0	0	0	0	0	0
Reserves	(1,744,308)	0	(39,931)	(124,151)	0	0	0	(15,560)	0
TOTAL REVENUE	(6,019,247)	(313,680)	(1,119,579)	(1,050,635)	(676,424)	(651,740)	(942,541)	(550,177)	(44,114)
NET OVERAGE/(DEFICIT)	0	0	0	0	0	0	0	0	0

Landscape & Lighting Budget Summary

Expenses by Category

	E Elk Grove	Stonelake	E Franklin	Camden Park	Vista Creek	Fallbrook	City of EG	Hampton	Camden Estate/Pointe
	Zone 11 - 211	Zone 12 - 212	Zone 13 - 213	Zone 14 - 214	Zone 15 - 215	Zone16 - 216	Zone 17 - 217	Zone 18 - 218	Zone 19 - 219
Salaries and Benefits	256,275	111,520	567,522	0	0	0	663,454	0	0
Services and Supplies	715,339	398,188	1,599,668	2,051	674	2,194	1,801,759	1,927	1,927
Leases and Loans	0	0	0	0	0	0	0	0	0
Structures & Improvements	0	0	0	0	0	0	0	0	0
Improvements Other Than Bldg.	9,400	0	15,000	0	0	0	0	0	0
Other Equipment	0	0	0	0	0	0	90,000	0	0
Office Equipment	0	0	0	0	0	0	0	0	0
Office Furniture	0	0	0	0	0	0	0	0	0
Computer Equipment	0	0	0	0	0	0	2,700	0	0
Operating Transfers	330,441	178,583	1,255,922	168,950	10,821	100,863	58,886	77,794	44,113
Contingencies	20,000	5,000	20,000	0	0	0	19,400	0	0
Reserve Increase	728,716	0	322,257	0	13,771	50,945	0	0	31,442
TOTAL EXPENDITURES	2,060,171	693,291	3,780,369	171,001	25,266	154,002	2,636,199	79,721	77,482

Revenue by Accounts

Operating Transfers In	(67,019)	0	(8,519)	0	0	0	(192,968)	0	0
Subtotal 6990	(67,019)	0	(8,519)	0	0	0	(192,968)	0	0
Interest Income	(44,000)	(8,000)	(100,000)	(1,000)	(400)	(2,000)	0	(600)	0
Building Rental	0	(36,144)	(55,248)	0	0	0	0	0	0
Assessments	(1,949,152)	(522,684)	(3,616,602)	(165,994)	(24,866)	(152,002)	0	(77,631)	(77,482)
Service Fees/Charges-Other	0	0	0	0	0	0	(2,443,231)	0	0
Revenues-Other	0	0	0	0	0	0	0	0	0
Encumbered Funds	0	0	0	0	0	0	0	0	0
Reserves	0	(126,463)	0	(4,007)	0	0	0	(1,490)	0
TOTAL REVENUE	(2,060,171)	(693,291)	(3,780,369)	(171,001)	(25,266)	(154,002)	(2,636,199)	(79,721)	(77,482)
NET OVERAGE/(DEFICIT)	0	0	0	0	0	0	0	0	0

Landscape & Lighting Budget Summary

Expenses by Category

	Perry Ranch	DW
	<u>Zone 20 - 220</u>	<u>Zone DW 200</u>
Salaries and Benefits	0	1,390,323
Services and Supplies	1,927	2,159,779
Leases and Loans	0	14,736
Structures & Improvements	0	41,200
Improvements Other Than Bldg.	0	0
Other Equipment	0	71,200
Office Equipment	0	1,200
Office Furniture	0	0
Computer Equipment	0	12,800
Operating Transfers	56,617	212,270
Contingencies	0	16,823
Reserve Increase	4,433	0
TOTAL EXPENDITURES	62,977	3,920,331

Revenue by Accounts

Operating Transfers In	0	(3,810,224)
Subtotal 6990	0	0
Interest Income	0	0
Building Rental	0	(56,088)
Assessments	(62,977)	0
Service Fees/Charges-Other	0	0
Revenues-Other	0	0
Encumbered Funds	0	0
Reserves	0	(54,019)
TOTAL REVENUE	(62,977)	(3,920,331)
 NET OVERAGE/(DEFICIT)	 0	 0

BENEFIT ZONE - DISTRICT WIDE BUDGET 200

MAJOR FUNCTIONS

The District Wide Benefit Zone benefits the community as a whole and encompasses four parks totaling 207 acres. This includes Bartholomew Sports Park, Camden Creek Greenbelt, Rau Community Park and Elk Grove Park. These four parks are packed with many high-use assets and used by the public on a continual basis.

Expenses for these parks in the District Wide Benefit Zone are shared by all CSD residents, rather than relying solely on the Benefit Zone where the park is located. Each of the other Benefit Zones (not including the overlay assessment zones) carry the burden of these parks proportionally based on several different allocation processes.

PROJECTS

- Annual grooming of the synthetic turf fields at Bartholomew Sports Park will be performed. (Goal 2b-c, 3b-c)
- Softball/baseball infields at Bartholomew Sports Park will be graded and leveled prior to the start of the spring season. (Goal 2b, 3b-c)
- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- Landscape renovations to replace missing or poor performing plants resulting in beautified CSD landscape areas in Elk Grove Park, Rau Community Park, and Bartholomew Sports Park. (Goal 3c)
- The restrooms at Bartholomew Sports Park will be painted. (Goal 3b-c)
- The restroom floors at Bartholomew Sports Park, Elk Grove Park, and Rau Community Park will be resealed. (Goal 3b-c)
- Playground Engineered Wood Fiber will be added where needed to maintain a safe depth at Bartholomew Sports Park and Rau Community Park. (Goal 2c, 3b)
- PebbleFlex playground surface repairs will be completed at Bartholomew Sports Park. (Goal 2c, 3b)
- The irrigation intake screens at Elk Grove Park Lake, and Camden Lake will be inspected, cleaned, and repaired if needed. (Goal 2c, 3 a-c)
- New benches will replace benches that have reached their useful life around the Camden Creek Greenbelt. (Goal 3c)
- Annual aquatic weed harvesting and weir clean out of Camden Lake will be performed. (Goal 2B-c, 2a-C)
- Sidewalks will be repaired or replaced throughout the zone where lifts and/or cracks pose a potential safety hazard to pedestrians. (Goal 2b-c, 3b-c)
- Softball/baseball infields at Elk Grove Park will be graded and leveled prior to the start of the spring season. (Goal 2b, 3b-c)
- Parking lots at Elk Grove Park and Rau Community Park will be sealed and striped, and curbs and gates painted. The roadway centerline will be repainted at Elk Grove Park. (Goal 2b, 3b-c)
- Annual road base maintenance will be performed at Elk Grove Park. (Goal 2b, 3b-c)
- Turf renovations to be performed in Elk Grove Park. (Goal 3c)
- A mural will be painted on the Jerry Fox Swim Center building in Elk Grove Park. (Goal 3c)
- Annual maintenance will be performed on the irrigation wells and pumps at Elk Grove Park. (Goal 2c, 3 a-c)

- Wooden picnic tables throughout Elk Grove Park will be refurbished. (Goal 3c)
- Eighteen concrete garbage cans, and two picnic tables (located at the dog park and white diamond) will replace metal garbage cans and benches that have reached their useful life in the Elk Grove Park. (Goal 3c)
- Two drinking fountains will be replaced in Elk Grove Park, and two drinking fountains will be replaced at Rau Community Park. (Goal 3c)
- Concrete park signs at Elk Grove Park, Fox Swim Center, and Rau Community Park will receive standard CSD sign overlays. (Goal 3c)
- Dry rot repairs will be made to the restrooms at Elk Grove Park Kloss Complex. (Goal 2b-c, 3a-c)
- The windows at the Rhoads School House will be replaced. (Goal 3c)
- One half of the wrought iron fence around the Strauss Island bridge, in Elk Grove Park, will be replaced. (Goal 2c, 3a-c)
- The restroom roof at the Elk Grove Park Kloss Softball Complex will be renovated. (Goal 2c, 3a-c)
- Repair post and cable fence along roads and paths in Elk Grove Park. (Goal 3b-c)
- Decomposed granite walking paths will be filled and leveled throughout Elk Grove Park. (Goal 2b-c, 3b-c)
- Multipurpose field at Rau Community Park will go offline for renovation. (Goal 2b, 3b-c)
- Basketball court at Rau Community Park will be resurfaced. (Goal 2b-c, 3b-c)
- Eight concrete garbage cans, four benches, two picnic tables, and one BBQ will replace metal garbage cans, benches, picnic tables, and BBQ's that have reached their useful life in Rau Community Park. (Goal 3c)
- The poured in place (PIP) playground surface at Rau Community Park playground will be resealed. (Goal 2c, 3b)
- Playground repairs will be made at Rau Community Park. (Goal 2b-c, 3b-c)

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Salaries and Benefits	1,371,826	1,233,617	1,136,431	1,390,323
Service and Supplies	1,813,246	2,067,396	2,155,007	2,159,779
Leases / Loans	17,141	31,537	31,537	14,736
Structures / Improvements	0	978,020	978,020	41,200
Fixed Assets	28,532	109,950	95,392	85,200
Operating Transfers Out	172,077	174,022	174,022	212,270
Contingency	0	32,277	39,396	16,823
Reserve Increase	29,909	0	0	0
Total Expenditures	3,432,731	4,626,820	4,609,805	3,920,331

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Operating Transfers	3,212,154	4,349,964	4,349,964	3,810,224
Building Rental	55,729	56,076	56,088	56,088
State Aid	5,273	0	0	0
Federal Aid	19,175	0	0	0
Insurance Proceeds	0	0	2,941	0
Other Revenues	140,399	0	3,611	0
Sale of Personal Property	0	0	100	0
Encumbered Funds	0	220,780	197,101	0
Use of Reserves	0	0	0	54,019
Total Revenue	3,432,731	4,626,820	4,609,805	3,920,331

Budget Highlights

Salaries and Benefits

This category increased due to the inclusion of Rau Community Park as a District Wide facility. This category also increased due to staff receiving a 2% increase on July 1, 2019. The full year of two Management Analyst positions for Landscape and Lighting funding sustainability, purchasing, contract management and asset management also contributed to the increase.

Services and Supplies

Overall increase as a result of Park Maintenance Management Plan (PMMP) project costs. There was an increase to utility costs, and services such as the Parks Maintenance and Streetscape contracts, have increased by 2.2956% with the Consumer Price Index (CPI) increase. Funds to lease temporary locker rooms at the Elk Grove Corp yard, and identify potential locations for a single maintenance facility to accommodate the growing CSD park system, have been included.

Leases/Loans

Lease payment obligation has decreased because a tractor was purchased rather than leased resulting in a one-time expense.

Structures/Improvements

Decreased as a result of PMMP project costs and the completion of the one-time artificial turf replacement project at Bartholomew Sports Park last fiscal year.

Fixed Assets

Small equipment will be replaced, as well as the purchase of a tractor trailer, lake boat, power washer and a dump conversion for the Kabota tractor. The restroom at Kloss Softball Complex will be reroofed. A steam weeder and burrow blocker will be purchased, both pieces of equipment are intended to reduce the use of pesticides.

Operating Transfers Out

Transfers out increased due to the addition of in-house legal counsel.

Operating Transfers In

Transfers in from all benefit zones have decreased with the completion of the one-time artificial turf replacement project at Bartholomew Sports Park last fiscal year.

Capital Reserve

Reserve funding is being used to cover the purchase of the steam weeder, and playground surface repairs.

BENEFIT ZONE 1 - LAGUNA BUDGET 201

MAJOR FUNCTIONS

Benefit Zone 1 – Laguna, benefits from 23 parks totaling 149 acres. It has more parks and park acres, than any other benefit zone in the CSD Park System. Laguna is fully built out with no additional parks planned.

The Laguna Benefit Zone includes 8 local parks, 12 neighborhood parks, and 3 community parks. In addition, there are 99 acres of streetscapes and trails, also the most in the CSD Park System. Many parks are linked by either off-street trails or on-street bike lanes.

The Laguna Benefit Zone is known for its wide variety of parks with many high-use assets.

PROJECTS

- Two multipurpose fields will go offline for renovation. (Goal 2b, 3b-c)
- Annual maintenance will be performed on the bermuda grass multipurpose field at Laguna Community Park. (Goal 2b, 3b-c)
- Landscape bark will be applied to planter beds in areas where it has thinned out. (Goal 3c)
- Sidewalks will be repaired or replaced throughout the zone where lifts and/or cracks pose a potential safety hazard to pedestrians. (Goal 2b-c, 3b-c)
- Five concrete benches, one garbage can, six picnic tables and one BBQ will replace existing metal benches, garbage cans, picnic tables and BBQ's that have reached the end of their useful life at Lichtenberger Park. (Goal 3c)
- Four concrete garbage cans will replace existing metal garbage cans that have reached the end of their useful life at Miwok Park. (Goal 3c)
- The poured in place (PIP) playground surfaces at Kloss Park will be resealed. (Goal 2c, 3b)
- PebbleFlex playground surface repairs will be completed at Betschart and Womack Parks. (Goal 2c, 3b)
- Playground Engineered Wood Fiber will be added to parks where needed to maintain a safe depth for playground surface. (Goal 2c, 3b)
- Play structure at Zimbleman Park will be painted. (Goal 3c)
- Basketball courts at Lichtenberger, Pinkerton and Wackman Parks and tennis courts at Foulks and Wackman Parks will be resurfaced. (Goal 2b-c, 3b-c)
- Ballfield fences at Zehnder and Laguna Community Parks will be repaired. (Goal 2b-c, 3b-c)
- Wrought iron fencing around the Lichtenberger Park rose garden will be painted. (Goal 3c)
- Shade structure Betschart and Kloss Parks will be refurbished to remove dry rot. (Goal 3b-c)
- Restroom roof at Zehnder Park will be replaced. (Goal 2b, 3b-c)
- The playgrounds at Lichtenberger and Pedersen Parks will be revitalized. (Goal 2b-c, 3a-c)
- The restroom floors at Betschart, Kloss, Laguna Community, Miwok and Zehnder Parks will be resealed. (Goal 3b-c)

CAPITAL IMPROVEMENT PROJECTS

- Lichtenberger and Pedersen Parks Revitalization projects will be managed by the Park Planning Division, and will consist of replacing the playground equipment and associated improvements to the play area. (Goal 1c, 2b, 3a-c, 4a)

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Salaries and Benefits	458,849	776,295	756,852	896,625
Service and Supplies	2,438,487	2,617,613	2,371,144	2,440,274
Fixed Assets	5,800	12,000	12,000	45,000
Computer Equipment	0	23,000	23,000	0
Operating Transfers	997,960	2,299,210	2,531,814	2,628,348
Contingency	0	9,000	9,000	9,000
Reserve Increase	267,658	0	0	0
Total Expenditures	4,168,754	5,737,118	5,703,810	6,019,247

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Interest Income	66,250	10,000	30,000	40,000
Building Rental	120,093	123,132	116,172	116,172
State Aid	3,740	0	0	0
Federal Aid	14,960	0	0	0
Assessments	3,925,423	4,025,703	4,025,703	4,118,767
Insurance Proceeds	9,306	0	0	0
Other Revenue	28,982	0	0	0
Encumbered Funds	0	684,800	684,800	0
Use of Reserves	0	893,483	847,135	1,744,308
Total Revenue	4,168,754	5,737,118	5,703,810	6,019,247

Budget Highlights

Salaries and Benefits

This category increased due to staff receiving a 2% increase on July 1, 2019. The full year of two Management Analyst positions for Landscape and Lighting funding sustainability, purchasing, contract management and asset management also contributed to the increase.

Services and Supplies

Overall increase as a result of Park Maintenance Management Plan (PMMP) project costs. There was an increase to utility costs, and services, such as the Parks Maintenance and Streetscape contracts, have increased by 2.2956% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Transfer out to the Park Planning Division increased to fund the cost of the Lichtenberger and Pedersen Park revitalization projects.

Assessment Revenue

Assessment revenue increased as a result of the 2.2956% CPI increase. Equivalent Dwelling Units increased by 1.86.

Encumbered Funds

No Project funds were encumbered this fiscal year.

Capital Reserve

Reserve funding is being used to cover Capital Improvement project costs and playground surface repairs.

BENEFIT ZONE 2 – CAMDEN BUDGET 202

MAJOR FUNCTIONS

Benefit Zone 2 – Camden, benefits from two neighborhood parks totaling 13 acres, plus seven acres of streetscapes. Camden is fully built out with no additional parks planned.

The Camden Creek Greenbelt, along Camden Lake, is located in the Camden Benefit Zone but identified as a District Wide facility. This distinction means costs for Camden Creek Greenbelt are shared by all CSD residents, rather than being paid for solely by Camden Benefit Zone residents.

The Camden Benefit Zone is known for its natural open spaces and trails connecting the parks. Camden Benefit Zone does not have traditional high-use assets such as playgrounds. However, the infrastructure includes an irrigation well and many walkways which require regular funding to ensure asset longevity.

PROJECTS

- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- Multipurpose field at Underwood Park will go offline for renovation. (Goal 2b, 3b-c)
- New benches (2) will replace metal benches that have reached the end of their useful life in Camden Park. (Goal 3c)

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Salaries and Benefits	39,122	56,436	57,293	63,362
Service and Supplies	153,623	187,286	165,137	142,357
Operating Transfers	47,418	108,653	110,727	104,961
Contingency	0	2,705	3,286	3,000
Reserve Increase	0	0	0	0
Total Expenditures	240,162	355,080	336,443	313,680

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Operating Transfers	70,034	176,454	165,000	138,316
Interest Income	1,915	400	900	900
Assessments	166,295	170,543	170,543	174,464
Use of Reserves	1,918	7,683	0	0
Total Revenue	240,162	355,080	336,443	313,680

Budget Highlights

Salaries and Benefits

This category increased due to staff receiving a 2% increase on July 1, 2019. The full year of two Management Analyst positions for Landscape and Lighting funding sustainability, purchasing, contract management and asset management also contributed to the increase.

Services and Supplies

Overall decrease as a result of Park Maintenance Management Plan (PMMP) project costs. There was an increase to utility costs, and services, such as the Parks Maintenance and Streetscape contracts, have increased by 2.2956% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Decrease due to the cost of District-Wide projects being undertaken this fiscal year.

Operating Transfers In

Transfers in from the overlay from the Benefit Zone 14 has decreased as less funding is needed to cover the cost of PMMP projects.

Assessment Revenue

Assessment revenue increased as a result of the 2.2956% CPI increase. There were no changes to the number of Equivalent Dwelling Units.

BENEFIT ZONE 3 – ELK GROVE/WEST VINEYARD BUDGET 203

MAJOR FUNCTIONS

Benefit Zone 3 - Elk Grove/West Vineyard benefits from having 10 parks totaling 33 acres. It has the third most parks and park acres in the CSD Park System. Elk Grove/West Vineyard includes eight local parks, one neighborhood park, and one community park. There are 18 acres of streetscapes and trails.

This Benefit Zone has three areas which receive additional funding through overlay assessments. This includes Camden Estates & Camden Pointe (MacDonald Park), Perry Ranch (Perry Park), and Vista Creek (Jordan Family Park). Because these three areas have additional funding, they are not subject to the service reductions.

PROJECTS

- Landscape bark will be applied to planter beds in the Perry Ranch area where the landscape bark has thinned out. (Goal 3c)
- Playground Engineered Wood Fiber will be added to parks where needed to maintain a safe depth. (Goal 2c, 3b)
- PebbleFlex playground surface repairs will be completed at Fales and Jordan Family Park. (Goal 2c, 3b)
- Two concrete garbage cans will replace existing metal furniture that have reached the end of their useful life at MacDonald Park (1), and Whitehouse Trail (1). Three concrete garbage cans, two tables, and one barbeque will replace existing metal furniture that have reached the end of their useful life at Perry Park. (Goal 3c)
- Two metal benches will replace existing metal furniture that have reached the end of their useful life at Perry Park. (Goal 3c)
- Drinking fountain that has reached the end of its useful life will be replaced at MacDonald Park. (Goal 3c)
- Repairs to neighborhood sign at Sheldon Creek Drive entrance and Perry Ranch area. (Goal 3c)
- Sidewalks will be repaired or replaced throughout the zone where lifts and/or cracks pose a potential safety hazard to pedestrians. (Goal 2b-c, 3b-c)

Note: The Elk Grove West Vineyard Benefit Zone has \$529,000 of unfunded Park Maintenance Management Plan Projects identified, and two unbuilt park sites. Due to limited operational funding and lack of Capital Reserves in this Benefit Zone, only projects related to health will be completed until funding additional is identified. This does not apply to the three overlay assessments identified above.

SERVICE REDUCTIONS

The following reductions have been incorporated as part of the Fiscal Year (FY) 2019-2020 L&L Budget in order to minimize the amount of Capital Reserve funding being used for routine maintenance. Many of the expenses associated with Benefit Zone 3 are hard costs, or safety-related, and cannot be reduced.

- Reduce irrigation water at parks.
- Reduced contracted landscape services at parks including:
 - Reducing mowing by 50% at non-sports field parks
 - Eliminating fertilization and aeration of turf

- Eliminating weed control in turf and planters
- Eliminating shrub pruning.

The reduction of the items above will save Benefit Zone 3 approximately \$48,000, reducing the gap between expenditure and revenues. Capital Reserves are being used again in FY 2019-2020 to cover the expenditures of essential maintenance.

Some of the reductions from last fiscal year were reversed as Rau Community Park has been designated as a District Wide park and costs associated with the park are now shared by all Benefit Zones. This change has reduced the overall expenses in Benefit Zone 3. If additional revenues are not identified, further service reductions will be needed for FY 2020-2021.

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Salaries and Benefits	81,840	206,710	212,798	207,770
Service and Supplies	579,661	501,323	517,533	606,670
Operating Transfers	329,888	410,617	410,617	303,139
Contingency				2,000
Total Expenditures	991,389	1,118,650	1,140,948	1,119,579

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Operating Transfers	13,774	100,169	100,169	113,551
Interest Income	8,844	1,800	4,072	4,000
Building Rental	28,090	27,792	31,704	31,704
State Aid	479	0	0	0
Federal Aid	1916	0	0	0
Assessments	874,441	909,527	909,527	930,393
Insurance Proceeds	0	0	15,126	0
Other Revenue	38,585	0	989	0
Use of Reserves	25,260	79,362	79,362	39,931
Total Revenue	991,389	1,118,650	1,140,948	1,119,579

Budget Highlights

Salaries and Benefits

This category decreased due to the removal of Rau Community Park as a Benefit Zone 3 park. Staff received a 2% increase on July 1, 2019. The full year of two Management Analyst positions for Landscape and Lighting funding sustainability, purchasing, contract management and asset management was also included.

Services and Supplies

Although the costs associated with the services at Rau Community Park have been moved to District-Wide, projects for the Camden Estates and Camden Pointe and Perry Ranch areas have been included. There was an increase to utility costs, and services, such as the Parks Maintenance and Streetscape contracts, have increased by 2.2956% with the Consumer Price Index (CPI) increase. Reductions to park maintenance for parks without an overlay assessment remain in place to help bring expenditures more in line with revenue.

Operating Transfers Out

Decrease due the cost of District-Wide projects being undertaken this fiscal year.

Operating Transfers In

Transfers in from Benefit Zone 15 has decreased as project costs associated with Jordan Family Park has decreased. Last fiscal year included a potential loan for the Bartholomew Sports Park artificial turf, which was a one-time project and not needed this fiscal year. Funding from Benefit Zone 19 and 20 have been included to reimburse the zone for the cost of the Proposition 218 Ballot process, and to cover the one-time projects and on-going maintenance associated with the overlay areas.

Assessment Revenue

Assessment revenue increased as a result of the CPI 2.2956% increase. Equivalent Dwelling Units decreased by 0.30.

Capital Reserve

Capital reserves are being used to balance the budget for ongoing maintenance, as well as to cover two PMMP safety related project cost.

BENEFIT ZONE 4 – WEST LAGUNA BUDGET 204

MAJOR FUNCTIONS

Benefit Zone 4 - West Laguna, benefits from seven parks totaling 39 acres. West Laguna is fully built out with no additional parks planned. The lake is privately owned and maintained by the Laguna West Homeowners Association.

The West Laguna Benefit Zone includes two local parks and five neighborhood parks. In addition, there are 23 acres of streetscapes and trails. Many parks are linked by either off-street walks/paths or on-street bike lanes.

The West Laguna Benefit Zone abounds in natural open space and trails.

PROJECTS

- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- The irrigation pump enclosures at Lippencott Parks will be replaced. (Goal 3b-c)
- Two irrigation controller boxes will be upgraded along Renwick Street and Buckminster Street. (Goal 3b-c)
- Four concrete garbage cans and six concrete benches will be installed at Bartholomew Park. Two concrete garbage cans and four benches will replace existing metal furniture that have reached the end of their useful life at Lippencott Park. (Goal 3c)
- Two metal benches at Town Square Park will be refurbished. (Goal 3c)
- Playground Engineered Wood Fiber will be added to parks where needed to maintain a safe depth. (Goal 2c, 3b)

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Salaries and Benefits	62,786	152,579	157,776	185,642
Service and Supplies	723,816	814,763	769,944	547,804
Operating Transfers	172,580	322,816	334,633	308,689
Contingency	0	8,500	8,500	8,500
Total Expenditures	959,182	1,298,658	1,270,853	1,050,635

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Operating Transfers In	0	7,500	7,500	7,500
Interest Income	16,882	3,000	8,000	8,000
State Aid	224	0	0	0
Federal Aid	894	0	0	0
Assessments	867,967	890,535	890,535	910,984
Encumbered Funds	0	8,000	8,000	0
Use of Reserves	73,215	389,623	356,818	124,151
Total Revenue	959,182	1,298,658	1,270,853	1,050,635

Budget Highlights

Salaries and Benefits

This category increased due to staff receiving a 2% increase on July 1, 2019. The full year of two Management Analyst positions for Landscape and Lighting funding sustainability, purchasing, contract management and asset management also contributed to the increase.

Services and Supplies

Overall decrease as a result of Park Maintenance Management Plan (PMMP) project costs. There was an increase to utility costs, and services, such as the Parks Maintenance and Streetscape contracts have, increased by 2.2956% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Decrease due to the cost of District-Wide projects being undertaken this fiscal year.

Assessment Revenue

Assessment revenue increased as a result of the 2.2956% CPI increase. Equivalent Dwelling Units decreased by 0.01.

Capital Reserve

Capital reserves are being used to cover PMMP project costs, including the irrigation pump replacement at Lippencott Park.

BENEFIT ZONE 5 - LAKESIDE BUDGET 205

MAJOR FUNCTIONS

Benefit Zone 5 – Lakeside, benefits from three parks totaling 24 acres. Lakeside is fully built out with no additional parks planned. The lake is privately owned and maintained by Lakeside Community Owners Association.

The Lakeside Benefit Zone includes two local parks, Caterino and Perez, plus one Community Park; Johnson Park, which includes the most high-use assets. In addition, there are 14 acres of streetscapes and trails.

The Lakeside Benefit Zone offers a wide variety of experiences in three parks.

PROJECTS

- Softball/baseball infields at Johnson Park will be graded and leveled prior to the start of the spring season. (Goal 2b, 3b-c)
- The parking lot at Johnson Park will be sealed and striped, and curbs painted. (Goal 2b, 3b-c)
- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- Ten concrete garbage cans will replace existing metal garbage cans that have reached the end of their useful life at Johnson Park. (Goal 3c)

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Salaries and Benefits	61,966	99,860	103,528	123,200
Service and Supplies	340,450	479,627	458,797	340,023
Computer Equipment	0	2,000	2,500	0
Operating Transfers	130,884	210,340	219,213	203,203
Contingency	0	10,000	10,000	9,998
Reserve Increase	124,862	0	0	0
Total Expenditures	658,163	801,828	794,039	676,424

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Interest Income	13,970	3,000	6,500	8,500
State Aid	1,252	0	0	0
Federal Aid	5,006	0	0	0
Assessments	636,936	653,219	653,219	667,924
Other Revenue	1,000	0	0	0
Use of Reserves	0	145,609	134,320	0
Total Revenue	658,163	801,828	794,039	676,424

Budget Highlights

Salaries and Benefits

This category increased due to staff receiving a 2% increase on July 1, 2019. The full year of two Management Analyst positions for Landscape and Lighting funding sustainability, purchasing, contract management and asset management also contributed to the increase.

Services and Supplies

Overall decrease as a result of Park Maintenance Management Plan (PMMP) project costs. There was an increase to utility costs, and services, such as the Parks Maintenance and Streetscape contracts have, increased by 2.2956% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Decrease due to the cost of District-Wide projects being undertaken this fiscal year.

Assessment Revenue

Assessment revenue increased as a result of the 2.2956% CPI increase. Equivalent Dwelling Units decreased by 1.04.

BENEFIT ZONE 6 - CENTRAL ELK GROVE BUDGET 206

MAJOR FUNCTIONS

Benefit Zone 6 - Central Elk Grove, benefits from eight parks totaling 16 acres. Central Elk Grove is fully built out with no additional parks planned.

Central Elk Grove includes eight local parks. Elk Grove Park is located in Central Elk Grove but considered a District Wide facility and is accounted for in the District Wide Benefit Zone. There is less than one acre of streetscapes in this Benefit Zone.

PROJECTS

- In order to stay in compliance with grants received, landscape renovations to replace missing or poor performing plants will be done in the Butterfly Gardens at Castello, Mendoza, and Smedberg Parks. (Goal 3c)
- Playground Engineered Wood Fiber will be added to parks where needed to maintain a safe depth. (Goal 2c, 3b)
- Missing bollards will be replaced at Feickert Park. (Goal 3c)

Note: The Central Elk Grove Benefit Zone has \$2.1 million of unfunded Park Maintenance Management Plan Projects identified. Due to limited operational funding and lack of Capital Reserves in this Benefit Zone, only projects related to health and safety will be completed until sufficient funding is identified.

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Salaries and Benefits	29,850	69,444	58,850	66,527
Service and Supplies	142,848	228,755	209,973	149,682
Operating Transfers	411,260	100,457	125,253	97,065
Contingency	0	5,294	5,294	6,000
Reserve Increase	43,307	234,982	242,162	332,466
Total Expenditures	627,265	638,931	641,531	651,740

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Operating Transfers	1,500	1,500	1,500	1,500
Interest Income	6,647	1,400	4,000	2,300
Assessments	619,118	636,031	636,031	647,940
Total Revenue	627,265	638,931	641,531	651,740

Budget Highlights

Salaries and Benefits

This category increased due to staff receiving a 2% increase on July 1, 2019. The full year of two Management Analyst positions for Landscape and Lighting funding sustainability, purchasing, contract management and asset management also contributed to the increase.

Services and Supplies

Overall decrease as a result of Park Maintenance Management Plan (PMMP) project costs. There was an increase to utility costs, and services, such as the Parks Maintenance and Streetscape contracts have, increased by 2.2956% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Decrease due to the cost of District-Wide projects being undertaken this fiscal year.

Assessment Revenue

Assessment revenue increased as a result of the 2.2956% CPI increase. Equivalent Dwelling Units decreased by 29.39.

Capital Reserve

Funds are being put into reserves for future project needs, and increased expenses, due to less operating transfers out to cover District Wide project costs.

BENEFIT ZONE 8 – OTHER RURAL BUDGET 208

MAJOR FUNCTIONS

Benefit Zone 8 – Other Rural, encompasses the rural homes east of Waterman Road and Bradshaw Road and the Laguna Ridge area.

The Other Rural Benefit Zone was created for property owners to contribute to the cost of District Wide facilities when they do not have a nexus benefit of local or neighborhood parks nearby. In the Laguna Ridge area, the City of Elk Grove instituted a Community Facilities District (CFD) fee to fund the park and corridor construction and maintenance. The CFD is separate from the Other Rural Benefit Zone Assessment fee.

The Other Rural Benefit Zone includes 0.8 acres of streetscapes on Bond Road. Laguna Ridge parks are not included in the Other Rural Benefit Zone since these parks are funded through the City Park Fee Program and CFD.

PROJECTS

- Landscape renovations to replace missing or poor performing plants resulting in beautified CSD landscape areas. (Goal 3c)

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Salaries and Benefits	20,041	56,174	94,938	60,160
Service and Supplies	26,105	70,031	72,812	65,100
Operating Transfers	617,991	502,811	535,103	330,047
Contingency	0	5,000	5,000	5,000
Reserve Increase	162,136	229,193	161,356	482,234
Total Expenditures	826,272	863,209	869,209	942,541

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Interest Income	22,094	6,000	12,000	8,000
Assessments	804,177	847,209	847,209	934,541
Encumbered Funds	0	10,000	10,000	0
Total Revenue	826,272	863,209	869,209	942,541

Budget Highlights

Salaries and Benefits

This category decreased with the opening of the City Aquatic Center. A position was hired for Benefit Zone 8 and the Aquatic Center in Fiscal Year 2018-19, but the Aquatic Center did not open as anticipated. Staff receiving a 2% increase on July 1, 2019. The full year of two Management Analyst positions for Landscape and Lighting funding sustainability, purchasing, contract management and asset management was also included.

Services and Supplies

Overall decrease as a result of Park Maintenance Management Plan (PMMP) project costs. There was an increase to utility costs, and services, such as the Streetscape maintenance contract, which have increased by 2.2956% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Decrease due to the cost of District-Wide projects being undertaken this fiscal year.

Capital Reserve

Funding is being put into Capital Reserves for future project needs and increased expenses due to less funding needed for PMMP projects, and less operating transfers out to cover District Wide projects.

Assessment Revenue

Assessment revenue increased as a result of the 2.2956% CPI increase. Equivalent Dwelling Units increased by 746.49.

BENEFIT ZONE 9 – WATERMAN/PARK VILLAGE BUDGET 209

MAJOR FUNCTIONS

Benefit Zone 9 - Waterman/Park Village, consists of three geographic areas with four parks totaling 21 acres and 64 acres of streetscapes and trails. Waterman/Park Village is fully built out with no additional parks planned.

Assets are located in one of the three areas described below:

- Area 9A of Waterman/Park Village Benefit Zone is southwest of Sheldon Road and Elk Grove Florin Road.
- Area 9B of Waterman/Park Village Benefit Zone is southwest of Bond Road and Waterman Road.
- Area 9C of Waterman/Park Village Benefit Zone is northeast of East Stockton Boulevard and Hampton Oak Drive.

PROJECTS

- Futsal court at McConnell Park will be resurfaced. As per agreement, Elk Grove Soccer (EGS) will reimburse District for the expense. (Goal 2b-c, 3b-c)
- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- Landscape renovations to replace missing or poor performing plants resulting in beautified CSD landscape areas. (Goal 3c)
- Two concrete picnic tables, and four concrete garbage cans will replace existing metal furniture that have reached their useful life at McConnell Park, and six concrete garbage cans will replace existing metal furniture that have reached their useful life at Van Doren Park. (Goal 3c)
- Restroom roof and fixtures will be replaced at Hill Park. (Goal 2c, 3a-c)
- PebbleFlex playground surface repairs will be completed at Van Doren Park. (Goal 2c, 3b)
- The restroom floor at Hill Park will be resealed. (Goal 3b-c)
- Decomposed granite walking paths will be filled and leveled at Van Doren Park. (Goal 2b-c, 3b-c)
- Playground Engineered Wood Fiber will be added to parks where needed to maintain a safe depth. (Goal 2c, 3b)

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Salaries and Benefits	53,213	98,510	99,961	103,982
Service and Supplies	334,571	382,542	379,775	279,891
Fixed Assets	0	0	0	15,500
Operating Transfers Out	1,067,078	464,786	168,315	145,804
Contingency	0	5,000	1,967	5,000
Reserve Increase	19,965	0	0	0
Total Expenditures	1,474,826	950,838	650,018	550,177

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Operating Transfers	1,110,301	327,911	265,246	149,291
Interest Income	4,265	450	1,400	1,300
Building Rental	27,863	28,248	29,460	29,460
Assessments	312,346	320,311	320,311	338,566
Other Revenue	20,051	0	519	16,000
Encumbered Funds	0	268,635	27,800	0
Use of Reserves	0	5,283	5,282	15,560
Total Revenue	1,474,826	950,838	650,018	550,177

Budget Highlights

Salaries and Benefits

This category increased due to staff receiving a 2% increase on July 1, 2019. The full year of two Management Analyst positions for Landscape and Lighting funding sustainability, purchasing, contract management and asset management also contributed to the increase.

Services and Supplies

Overall decrease as a result of Park Maintenance Management Plan (PMMP) project costs. There was an increase to utility costs, and services, such as the Parks Maintenance and Streetscape contracts, have increased by 2.2956% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Decrease due to the cost of District-Wide projects being undertaken this fiscal year.

Operating Transfers In

Transfers in from Benefit Zones 14, 15 and 18 have decreased, as less funding is needed for PMMP projects in their respective parks.

Assessment Revenue

Assessment revenue increased as a result of the 2.2956% CPI increase. Equivalent Dwelling Units increased by 66.86.

Capital Reserve

Capital reserves are being used to balance the budget for ongoing maintenance costs, and playground surface repairs.

BENEFIT ZONE 10 – AUTO MALL BUDGET 210

MAJOR FUNCTIONS

Benefit Zone 10- Auto Mall, benefits the streetscape landscaping along Elk Grove Boulevard at Auto Drive Circle. Although there are no parks in this benefit zone, there are 9,180 square feet of planter beds.

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Salaries and Benefits	0	628	595	660
Service and Supplies	1,133	6,606	6,606	7,209
Operating Transfers	18,713	1,101	2,540	1,243
Contingency	0	2,840	1,834	2,000
Reserve Increase	24,176	31,862	31,862	33,002
Total Expenditures	44,022	43,037	43,437	44,114

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Interest Income	2,351	300	700	400
Assessments	41,671	42,737	42,737	43,714
Total Revenue	44,022	43,037	43,437	44,114

Budget Highlights

Salaries and Benefits

This category increased due to staff receiving a 2% increase on July 1, 2019. The full year of two Management Analyst positions for Landscape and Lighting funding sustainability, purchasing, contract management and asset management also contributed to the increase.

Services and Supplies

There was an increase due to increased utility costs. Services such as the streetscape maintenance contracts, have increased by 2.2956% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Decrease due to the cost of District-Wide projects being undertaken this fiscal year.

Capital Reserve

Funds are being put into reserves for future PMMP project needs. Decreased expenses due to less operating transfers out to for district-wide cost allocation.

Assessment Revenue

Assessment revenue increased as a result of the 2.2956% CPI increase. There was no change to the Equivalent Dwelling Units.

BENEFIT ZONE 11 – EAST ELK GROVE BUDGET 211

MAJOR FUNCTIONS

Benefit Zone 11 - East Elk Grove, benefits from nine parks totaling 41 acres. East Elk Grove continues to build out with future plans for Wright Park Phase II, Derr-Okamoto Park Phase II, and an eventual community center. Many parks are linked by either off-street trails or on-street bike lanes.

Benefit Zone East Elk Grove is known for its wide variety of parks with many high-use assets.

PROJECTS

- Softball/baseball infields at Simpson and Strong Parks will be graded and leveled prior to the start of the spring season. (Goal 2b, 3b-c)
- Ballfield fences at Strong Park will be repaired or replaced. (Goal 2b-c, 3b-c)
- The multipurpose field at Derr-Okamoto Park will go offline for renovation. (Goal 2b, 3b-c)
- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- Landscape renovations to replace missing or poor performing plants, resulting in beautified CSD landscape areas. (Goal 3c)
- PebbleFlex playground surface repairs will be completed at Wright Park. (Goal 2c, 3b)
- Irrigation upgrades will be made at Berens and Miles Parks. (Goal 3b-c)
- The restroom floors at Derr-Okamoto and Strong Parks will be resealed. (Goal 3b-c)
- Two shade sails at Derr-Okamoto Park will be replaced. (Goal 3c)
- The poured in place (PIP) playground surfaces at Berens and Lewis Parks will be resealed. (Goal 2c, 3b)
- Playground Engineered Wood Fiber will be added to parks where needed to maintain a safe depth. (Goal 2c, 3b)

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Salaries and Benefits	177,357	212,344	214,992	256,275
Service and Supplies	631,133	811,734	793,987	715,339
Fixed Assets	0	4,700	4,700	9,400
Computer Equipment	0	3,000	3,000	0
Operating Transfers	1,234,303	342,898	357,932	330,441
Contingency	0	20,000	18,624	20,000
Reserve Increase	0	654,008	654,008	728,716
Total Expenditures	2,042,792	2,048,684	2,047,243	2,060,171

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Operating Transfers In	7,019	67,019	67,019	67,019
Interest Income	71,144	10,000	32,000	44,000
In-Lieu Taxes	0	0	0	0
Assessments	1,866,602	1,919,965	1,894,778	1,949,152
Other Revenue	67,471	0	1,746	0
Encumbered Funds	0	51,700	51,700	0
Use of Reserves	30,556	0	0	0
Total Revenue	2,042,792	2,048,684	2,047,243	2,060,171

Budget Highlights

Salaries and Benefits

This category increased due to staff receiving a 2% increase on July 1, 2019. The full year of two Management Analyst positions for Landscape and Lighting funding sustainability, purchasing, contract management and asset management also contributed to the increase.

Services and Supplies

Overall decrease as a result of Park Maintenance Management Plan (PMMP) project costs. There was an increase to utility costs, and services, such as the Parks Maintenance and Streetscape contracts, which have increased by 2.2956% with the Consumer Price Index (CPI) increase.

Capital Reserve

More funds are being put into capital reserves for future Capital Improvement projects as a result of the decrease in PMMP project costs this year.

Assessment Revenue

Assessment revenue increased as a result of the 2.2956% CPI increase. Equivalent Dwelling Units decreased by 32.8.

BENEFIT ZONE 12 – LAGUNA STONELAKE BUDGET 212

MAJOR FUNCTIONS

Benefit Zone 12 – Laguna Stonelake, benefits from three parks totaling 27 acres. Laguna Stonelake is fully built out with no additional parks planned.

The Laguna Stonelake Benefit Zone offers a wide variety of experiences in three parks.

PROJECTS

- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- Landscape renovations to replace missing or poor performing plants resulting in a beautified CSD landscape areas. (Goal 3c)
- The irrigation pump enclosure at Elk Grove Boulevard and West Taron Drive will be rebuilt. (Goal 3b-c)
- One stainless steel SMUD meter box will replace equipment that has reached its useful life. (Goal 3c)
- The irrigation system along Riparian Drive from Club Park Drive to East Taron Drive will be renovated. (Goal 3c)
- Fifteen concrete garbage cans will replace existing metal trash cans that have reached the end of their useful life at Nottoli and Houde Parks. (Goal 3c)
- Restroom floors at Nottoli Park will be resealed. (Goal 3b-c)
- Decomposed granite walking paths will be filled and leveled at Nottoli Park. (Goal 2b-c, 3b-c)
- Playground Engineered Wood Fiber will be added to parks where needed to maintain a safe depth. (Goal 2c, 3b)

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Salaries and Benefits	68,209	88,834	91,845	111,520
Service and Supplies	293,020	398,522	389,117	398,188
Computer Equipment	0	9,000	9,000	0
Operating Transfers	103,782	185,971	192,840	178,583
Contingency	0	5,000	7,581	5,000
Reserve Increase	80,253	0	0	0
Total Expenditures	545,264	687,327	690,383	693,291

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Interest Income	12,504	2,400	5,900	8,000
Building Rental	36,234	36,588	36,144	36,144
Assessments	496,526	511,434	511,434	522,684
Encumbered Funds	0	25,000	25,000	0
Use Reserves	0	111,905	111,905	126,463
Total Revenue	545,264	687,327	690,383	693,291

Budget Highlights

Salaries and Benefits

This category increased due to staff receiving a 2% increase on July 1, 2019. The full year of two Management Analyst positions for Landscape and Lighting funding sustainability, purchasing, contract management and asset management also contributed to the increase.

Services and Supplies

Overall increase as a result of Park Maintenance Management Plan (PMMP) project costs. There was also an increase to utility costs, and services, such as the Parks Maintenance and Streetscape contracts, have increased by 2.2956% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Decrease due to the cost of District-Wide projects being undertaken this fiscal year.

Assessment Revenue

Assessment revenue increased as a result of the 2.2956% CPI increase. Equivalent Dwelling Units decreased by 1.80.

Capital Reserve

Capital reserves are being used to cover PMMP project costs.

BENEFIT ZONE 13 – EAST FRANKLIN BUDGET 213

MAJOR FUNCTIONS

Benefit Zone 13 - East Franklin, benefits from 16 parks totaling 107 acres. It has the second-most parks and park acres in the CSD Park System. East Franklin is almost built out, with plans remaining for a community center at Morse Park.

The East Franklin Benefit Zone includes 7 local parks, 8 neighborhood parks, and 1 community park. Bartholomew Sports Park is located in East Franklin, but is considered a District Wide facility, and is accounted for in the District Wide Benefit Zone. There are 51 acres of streetscapes and trails. Many parks in this benefit zone are linked by either off-street trails or on-street bike lanes.

The East Franklin Benefit Zone is known for its wide variety of parks with many high-use assets.

PROJECTS

- Softball/baseball infields at Jungkeit, Luttig, Morse, Stephenson, and Willard Parks will be graded and leveled prior to the start of the spring season. (Goal 2b, 3b-c),
- Ballfield fences at Jungkeit, Morse, Stephenson, and Willard Parks will be repaired or replaced. (Goal 2b-c, 3b-c)
- Three multipurpose fields will go offline for renovation. (Goal 2b, 3b-c)
- Basketball court at Luttig Park will be resurfaced. (Goal 2b-c, 3b-c)
- Parking lots at Luttig, and Machado Parks will be sealed and striped, and curbs painted. (Goal 2b, 3b-c)
- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- PebbleFlex playground surface repairs will be completed at Kunsting and Stephenson Parks. (Goal 2c, 3b)
- Irrigation upgrades will occur at Backer Park. (Goal 3b-c)
- Shade structure at Stephenson Park will be painted. (Goal Coast 3c)
- Three picnic tables and three garbage cans will replace existing metal picnic tables, and garbage cans that have reached the end of their useful life at Ehrhardt Oaks Park. (Goal 3c)
- Restroom floors at Backer, Kunsting, Luttig, Machado, Morse and Stephenson Parks will be resealed. (Goal 3b-c)
- A shade sail will be replaced at one of the parks if needed. (Goal 3c)
- Decomposed granite walking paths will be filled and leveled at Kunsting, and Morse Parks. (Goal 2b-c, 3b-c)
- Sidewalks will be repaired or replaced throughout the zone where lifts and/or cracks pose a potential safety hazard to pedestrians. (Goal 2b-c, 3b-c)
- The poured in place (PIP) playground surfaces at Bradford, Ehrhardt Oaks, Jungkeit, Keema, Machado, and Willard Parks will be resealed. (Goal 2c, 3b)
- Playground Engineered Wood Fiber will be added to parks where needed to maintain a safe depth. (Goal 2c, 3b)

CAPITAL IMPROVEMENT PROJECTS

- Morse Park Dog Park project to be managed by the Park Planning Division consists of updating the amenities at the dog park. The Planning Division will also begin the design phase of the Morse Park Community Center. (Goal 2b, 3a-c)

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Salaries and Benefits	519,842	422,681	433,785	567,522
Service and Supplies	1,324,984	1,789,390	1,706,899	1,599,668
Fixed Assets	3,430	15,000	15,000	15,000
Computer Equipment	0	17,000	17,000	0
Operating Transfers	515,626	955,801	989,752	1,255,922
Contingency	0	20,000	29,684	20,000
Reserve Increase	1,402,945	413,497	455,445	322,257
Total Expenditures	3,766,827	3,633,369	3,647,565	3,780,369

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Operating Transfers	8,631	8,519	8,519	8,519
Interest Income	184,144	25,700	87,500	100,000
Building Rental	55,240	56,076	55,248	55,248
State Aid	296	0	0	0
Federal Aid	1,182	0	0	0
Assessments	3,415,494	3,502,174	3,452,762	3,616,602
Revenue –Other	101,840	0	2,636	0
Encumbered Funds	0	40,900	40,900	0
Total Revenue	3,766,827	3,633,369	3,647,565	3,780,369

Budget Highlights

Salaries and Benefits

This category increased due to staff receiving a 2% increase on July 1, 2019. The full year of two Management Analyst positions for Landscape and Lighting funding sustainability, purchasing, contract management and asset management also contributed to the increase.

Services and Supplies

Overall decrease as a result of reduced Park Maintenance Management Plan (PMMP) project costs. There was an increase to utility costs, and services, such as the Parks Maintenance and Streetscape contracts, which have increased by 2.2956% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Transfer out to the Park Planning Division increased to fund the cost of the Morse Dog Park project, as well as the Morse Park Community Center project.

Capital Reserve

Funding is being put into capital reserves for future Capital Improvement projects and increased expenditures.

Assessment Revenue

Assessment revenue increased as a result of the 2.2956% CPI increase. Equivalent Dwelling Units increased by 117.53.

BENEFIT ZONE 14 – CAMDEN PARK BUDGET 214

MAJOR FUNCTIONS

Benefit Zone 14 - Camden Park, is an assessment overlay for the Benefit Zone 2 – Camden, south of Whitehouse Creek and the Benefit Zone 9A - Waterman/Park Village, north of Whitehouse Creek. The Camden Park Benefit Zone assessment was approved in 2009 to ensure sufficient funds were available for maintenance, water, and Park Maintenance Management Plan (PMMP) projects in Benefit Zone 2- Camden and Benefit Zone 9A Waterman/Park Village.

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Service and Supplies	1,200	1,900	2,026	2,051
Operating Transfers	88,021	280,549	280,549	168,950
Reserve Increase	68,237	0	0	0
Total Expenditures	157,458	282,449	282,575	171,001

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Interest Income	3,575	700	1,936	1,000
Assessments	153,883	160,343	160,343	165,994
Use of Reserves	0	121,406	120,296	4,007
Total Revenue	157,458	282,449	282,575	171,001

Budget Highlights

Operating Transfers

Transfers out to Benefit Zone 2, and Benefit Zone 9A, decreased as less funding is needed to cover PMMP project costs.

Assessment Revenue

Assessment revenue increased as a result of the 3.526% CPI increase. There were no changes to the number of Equivalent Dwelling Units.

Capital Reserve

Capital reserves are not needed this year to cover one-time PMMP project costs in Benefit Zone 2 and Benefit Zone 9A.

BENEFIT ZONE 15 – VISTA CREEK PARK BUDGET 215

MAJOR FUNCTIONS

Benefit Zone 15 - Vista Creek Park is an overlay assessment for the area surrounding Jordan Family Park in Benefit Zone 3 Elk Grove West Vineyard. The Vista Creek Park Lighting and Landscape (L&L) assessment was approved in 2009 ensuring sufficient funds for maintenance, water, and Park Maintenance Management Plan (PMMP) projects in this overlay area.

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Service and Supplies	500	670	670	674
Operating Transfers	13,774	18,921	18,921	10,821
Reserve Increase	9,874	4,629	5,049	13,771
Total Expenditures	24,148	24,220	24,640	25,266

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Interest Income	1,258	200	620	400
Assessments	22,890	24,020	24,020	24,866
Total Revenue	24,148	24,220	24,640	25,266

Budget Highlights

Operating Transfers

Transfers out to Benefit Zone 3 decreased as less funding is needed for projects and other expenses related to Jordan Family Park.

Capital Reserve

Funding is being put into capital reserves as less funding is being transferred to Benefit Zone 3 for projects and expenses related to Jordan Family Park.

Assessment Revenue

Assessment revenue increased as a result of the 3.526% CPI increase. There were no changes to the number of Equivalent Dwelling Units.

BENEFIT ZONE 16 – FALLBROOK/PARK LANE/BRITSCHGI PARK BUDGET 216

MAJOR FUNCTIONS

Benefit Zone 16 – Fallbrook/Park Lane/Britschgi Park is an overlay assessment for Benefit Zone 9B Waterman/Park Village. The Fallbrook/Park Lane/Britschgi Park Lighting and Landscape (L&L) assessment was approved in 2009 to ensure sufficient funds were available for maintenance, water, and Park Maintenance Management Plan (PMMP) projects in Benefit Zone 9B Waterman/Park Village.

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Service and Supplies	1,500	2,075	2,174	2,194
Operating Transfers	39,409	142,905	142,905	100,863
Reserve Increase	106,919	2,434	5,040	50,945
Total Expenditures	147,828	147,414	150,119	154,002

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Interest Income	6,688	700	3,405	2,000
Assessments	141,140	146,714	146,714	152,002
Total Revenue	147,828	147,414	150,119	154,002

Budget Highlights

Operating Transfers

Transfers out to Benefit Zone 9B, decreased as less funding is needed for PMMP projects and other expenses related to those parks.

Capital Reserve

More funding is being put into capital reserves for future Capital Improvement projects because less funds are needed for PMMP project costs in Benefit Zone 9B. These funds may also be needed as costs of services and supplies increase.

Assessment Revenue

Assessment revenue increased as a result of the 3.526% CPI increase. There were no changes to the number of Equivalent Dwelling Units.

ZONE 17 – CITY WIDE BUDGET 217

MAJOR FUNCTIONS

Zone 17 is funded by the City of Elk Grove and is supplemented by Lighting and Landscaping Assessment funding. The operation of parks and streetscapes in the Laguna Ridge area, and some other areas of Elk Grove are funded by the City of Elk Grove through Community Facility Districts (CFD) fees. The CSD and the City of Elk Grove have a memorandum of understanding that the CSD will maintain and operate the nine neighborhood parks in the Laguna Ridge area on behalf of the City of Elk Grove.

PROJECTS

- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- Landscape renovations to replace missing or poor performing plants resulting in beautified City of Elk Grove landscape areas in medians, and parks. (Goal 3c)
- Decomposed granite walking paths will be filled and leveled along street corridors and at Bridgeview, Horseshoe, Island, Promenade, Rose Garden, and Storybook Woods Parks and where needed in streetscapes. (Goal 2b-c, 3b-c)
- The multipurpose field at Kammerer will remain offline for Bermuda grass establishment. (Goal 2b, 3b-c)
- The restroom floors at Horseshoe Park will be resealed. (Goal 3b-c)
- The faded concrete constellations will be repainted, and the interpretive signs will be replaced at Constellation Park. (Goal 3c)
- The whale monument at Island Park will be repainted. (Goal 3c)
- New windscreen will be installed on the tennis court fence at Horseshoe Park. (Goal 3a)
- The pebble flex playground surfaces at Island Park will be repaired. (Goal 2c, 3b)
- Playground Engineered Wood Fiber will be added to parks where needed to maintain a safe depth for playground surface. (Goal 2c, 3b)
- Turf grooming and repairs will be made to the putting green at Promenade Park. (Goal 3c)

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Salaries and Benefits	152,489	254,705	211,030	663,454
Service and Supplies	1,209,060	1,444,219	1,788,755	1,801,759
Other Equipment	0	0	0	90,000
Computer Equipment	0	0	0	2,700
Operating Transfers	33,869	40,206	40,206	58,886
Contingencies	0	11,716	11,716	19,400
Reserves	5,421	0	0	0
Total Expenditures	1,400,839	1,750,846	2,051,707	2,636,199

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Operating Transfers In	55,537	165,256	165,256	192,968
Interest Income	1,286	300	1,021	0
State Aid	542	0	0	0
Federal Aid	2,168	0	0	0
Service Fees	1,335,886	1,585,290	1,885,290	2,443,231
Other Revenue	5,420	0	140	0
Total Revenue	1,400,839	1,750,846	2,051,707	2,636,199

Budget Highlights

Salaries and Benefits

This category increased due to staff receiving a 2% increase on July 1, 2019. The full year of two Management Analyst positions for Landscape and Lighting funding sustainability, purchasing, contract management and asset management also contributed to the increase. This includes funding for four positions approved by the Board. The cost was offset by removing funding for existing CSD crews working on City of Elk Grove landscape projects.

Services and Supplies

Overall increase as a result of Park Maintenance Management Plan (PMMP) project costs. There was an increase to utility costs, and services, such as the Parks Maintenance and Streetscape contracts have, increased by 2.2956% with the Consumer Price Index (CPI) increase.

Operating Transfers In

Increase of transfers in from Benefit Zone 8 to supplement activities in Laguna Ridge not covered under the Memorandum of Understanding between the CSD and the City of Elk Grove.

Service Fees

Service fees from the City of Elk Grove will increase this fiscal year as the cost of services, and supplies, as well as utilities have increased.

BENEFIT ZONE 18 – HAMPTON VILLAGE IMPROVEMENT DISTRICT BUDGET 218

MAJOR FUNCTIONS

Benefit Zone 18 - Hampton Village Improvement District is an assessment overlay of the Hampton Village area surrounding Jennie McConnell Park in Benefit Zone 9C Waterman/Park Village. The Hampton Village Improvement Lighting and Landscape (L&L) assessment was approved in 2016, ensuring sufficient funds for maintenance, water, and Park Maintenance Management Plan (PMMP) projects in this overlay area.

BUDGET SUMMARY

Expenses by Category	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Services and Supplies	825	1,860	1,915	1,927
Operating Transfers Out	1,052,905	393,500	90,000	77,794
Reserve Increase	18,855	0	0	0
Total Expenditures	1,072,585	395,360	91,915	79,721

Revenue by Account	Actual 2017/18	Adopted 2018/19	Amended 2018/19	Proposed 2019/20
Operating Transfer In	999,999	0	0	0
Interest Income	689	0	400	600
Assessments	71,897	74,992	74,992	77,631
Use of Reserves	0	320,368	16,523	1,490
Total Revenue	1,072,585	395,360	91,915	79,721

Budget Highlights

Operating Transfers

Transfers out to Benefit Zone 9C, decreased as less funding is needed for PMMP project costs and other expenses related to McConnell Park and Hampton Oaks Drive.

Assessment Revenue

Assessment revenue increased as a result of the 3.526% CPI increase. There were no changes to the number of Equivalent Dwelling Units.

Capital Reserve

Funds are being put into capital reserves for future Capital Improvement projects.

BENEFIT ZONE 19 – CAMDEN ESTATES & CAMDEN POINTE ASSESSMENT DISTRICT BUDGET 219

MAJOR FUNCTIONS

Benefit Zone 19 – Camden Estates & Camden Pointe Improvement District is an overlay assessment including the Camden Estates and Camden Pointe area around Eddie MacDonald Park, the Whitehouse Creek Trail, and the streetscapes along Sheldon Road, Spring Azure Way, and White Peacock Way in Benefit Zone 3 - Elk Grove West Vineyard. The Camden Estates & Camden Pointe Improvement District was approved in 2019, ensuring sufficient funds for landscape maintenance services and Park Maintenance Management Plan (PMMP) projects in this overlay area. The assessment will also provide funds to maintain the undeveloped portion MacDonal Park.

BUDGET SUMMARY

<u>Expenses by Category</u>	<u>Proposed 2019/20</u>
Services and Supplies	1,927
Operating Transfers Out	44,113
Reserve Increase	31,442
Total Expenditures	77,482

<u>Revenue by Account</u>	<u>Proposed 2019/20</u>
Assessments	77,482
Total Revenue	77,482

Budget Highlights

Operating Transfers

Transfers out to Benefit Zone 3, to fund PMMP projects and other expenses related to MacDonal Park, Whitehouse Creek Trail and the surrounding streetscapes. This includes a one-time reimbursement for the costs associated with the Proposition 2018 ballot procedure.

Assessment Revenue

This newly established overlay assessment will generate \$77,482 in new assessment revenue in the 2019-20 Fiscal Year. There are 492.4 Equivalent Dwelling Units associate with this overlay assessment.

Capital Reserve

Funds are being put into capital reserves for future Capital Improvement projects.

BENEFIT ZONE 20 – PERRY RANCH IMPROVEMENT DISTRICT BUDGET 220

MAJOR FUNCTIONS

Benefit Zone 20 – Perry Ranch Improvement District is an overlay assessment including the Perry Ranch area around Joseph Perry Park and the streetscapes along Calvine and Waterman Roads in Benefit Zone 3 Elk Grove/West Vineyard. The Perry Ranch Improvement District Assessment was approved in 2019, ensuring sufficient funds for landscape maintenance services and Park Maintenance Management Plan (PMMP) projects in this overlay area.

BUDGET SUMMARY

<u>Expenses by Category</u>	<u>Proposed 2019/20</u>
Services and Supplies	1,927
Operating Transfers Out	56,617
Reserve Increase	4,433
Total Expenditures	62,977

<u>Revenue by Account</u>	<u>Proposed 2019/20</u>
Assessments	62,977
Total Revenue	62,977

Budget Highlights

Operating Transfers

Transfers out to Benefit Zone 3, to fund PMMP projects and other expenses related to Perry Park and the streetscapes along Calvine and Waterman Roads. This includes a one-time reimbursement for the costs associated with the Proposition 2018 ballot procedure.

Assessment Revenue

This newly established overlay assessment will generate \$62,977 in new assessment revenue in the 2019-20 Fiscal Year. There are 646.8 Equivalent Dwelling Units associate with this overlay assessment.

Capital Reserve

Funds are being put into capital reserves for future Capital Improvement projects.