

FISCAL YEAR 2020-21 Final Budget

COSUMNES COMMUNITY SERVICES DISTRICT



COSUMNES
COMMUNITY SERVICES DISTRICT
Administration Offices



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COSUMNES CSD BOARD OF DIRECTORS

The Cosumnes Community Services District (District) Board of Directors (Board) is comprised of five duly-elected or appointed residents. The Directors are elected or appointed by-division in five single-member districts as defined in Government Code Section 61025. At the beginning of each year, the Board selects from its members a President and Vice-President to serve during the ensuing year.

The Board is the governing body of the District and is responsible for formulating and approving policies for the operation, control, administration, and planning of the District's facilities and activities.



Orlando Fuentes, President



Jim Luttrell, Vice President



Gil Albiani, Board Member



Rod Brewer, Board Member



Jaclyn Moreno, Board Member

COSUMNES CSD EXECUTIVE STAFF

Joshua Green, General Manager



Sigrid Asmundson, District Counsel

Paul Mewton, Chief of Planning,
Design & Construction

Michael McLaughlin, Fire Chief



Nitish Sharma, Chief Administrative Officer

COSUMNES CSD SENIOR LEADERSHIP TEAM

Joe Ambrosini, Director of Human Resources
Troy Bair, Deputy Fire Chief
Mike Dopson, Director of Recreation & Community Services
Kelly Gonzalez, Director of Business & Public Affairs
Steve Sims, Director of Parks & Neighborhood Services
Paul Zehnder, Deputy Fire Chief

COSUMNES CSD BUDGET TEAM

Jeremy Edwards, Finance Manager
Carolyn Baptista, Senior Management Analyst
John Ebner, Senior Management Analyst
Rachele Manges, Senior Management Analyst
Anne Poggio, Senior Management Analyst



June 17, 2020

Honorable President and Members of the District Board:

I present for your consideration, discussion, and approval the Cosumnes Community Services District's (District) final budget for Fiscal Year 2020-21. The final budget implements the District Board strategic goals and priorities, provides a financial plan that continues to deliver high levels of service to the community and is responsive to the citizens and the business community of the District.

Introduction

The budget is the primary policy document for the organization; it establishes the financial and human resources necessary to accomplish community objectives, sets districtwide service levels, and implements capital projects. The allocation of this budget builds upon the goals and priorities identified by the Board members by focusing on service delivery, infrastructure investments, fine-tuning of the District organization to make the best possible use of existing staff and resources, and balancing prudent spending to address community needs while providing a high level of service. The ongoing allocation of resources were developed in conjunction of the District's long-term financial forecast, which will be included in the final budget document. The final budget was developed with an eye toward a future correction in the economy, modest revenue growth assumptions, minor adjustments to baseline budgets and the ongoing need to address the District's long-term obligations (infrastructure improvements, pension costs, and other post-employment benefits costs). The long-term forecast model further illustrates the District's fiscal cornerstones, revenue and appropriations assumptions and the short-term and long-term fiscal challenges.

Like most other California government agencies, the Cosumnes Community Service District is not immune to budgetary challenges. The District continues to grapple with maintaining current levels of service, in an era where costs are rising more rapidly than revenues. Certain cost increases, such as pension or other post-employment benefit increases, are largely outside of the District's direct control. Increasing or seeking new revenue sources has limitations and can be a lengthy process. Hiring, training and retaining staff to deliver the key services with innovation, efficiencies and professionalism takes both time and money.

While the District is not immune to these challenges, the District is fortunate to have a solid budgetary foundation that should allow it to withstand negative impacts. We have a fiscally responsible District Board of Directors; a dedicated staff; a stable property value/assessment base; a successful record in competing for state and federal grants; a solid groundwork for harnessing technology to improve efficiencies, with additional room to improve; a long term forecast model to help in decision making; and most importantly, a very limited and strategic approach to ongoing increases in costs to provide services.

The final Fiscal Year 2020-21 budget includes several organizational shifts intended to improve customer service with minimal increased costs. With this budget, we are formally shifting the Business and Public Affairs functions housed in the Recreation Department to the Administrative Services Department. The new Business and Public Affairs division in Administrative Services will allow the workflow to move districtwide and shift the focus to provide the services to all departments. Most importantly, this shift allows to track the expenditures of the Recreation Services and allow cost recovery at the department level.

2019-20 Accomplishments

The Fiscal Year 2019-20 has been one of great activity and progress.

- Update and monitor the District's fiscal contingency plan and the long-term financial plan guidelines in order to protect District reserve fund balances. Funding source: General Fund.
- Develop a Facilities Maintenance Management Plan (FMMP) to track and project facility maintenance projects and costs. Funding source: General Fund.
- Develop Command Training Center in the Training Division to facilitate officer development and succession planning at all levels of the organization. Funding source: General Fund.
- Develop and maintain community partnerships to support Fire Department and EMS interests in the community working towards workforce sustainability and diversity, public presence, and professional development. Funding source: General Fund.
- Continue the implementation of the Parks and Recreation Department's Strategic Plan to guide facility development, recreation programming, and park operations over the next 2 years. Funding Source: General Fund, Impact Fees, L&L.
- Continue to educate the community about benefit zone funding through the use of classes, meetings and videos. Funding Source: L&L.
- New District-Wide Capital Improvement Plan which centralizes all the capital projects from the entire District into one document and fund. Previously, these projects were residing in various department budgets; therefore, created a huge budget variance in the General Operating Fund. The separation of the capital costs from operating cost will ensure that the ongoing revenues are matching with ongoing expenditures.

The final budget document list all the accomplishments by Department.

Fiscal Years 2019-20 and 2020-21 Budget Summary

In summary, the Fiscal Years 2019-20 and 2020-21 budget for all District funds, including Special Revenue Funds and Capital Budget totals \$121.5 million and \$131.6 million, respectively. The General Fund Operating Budget is \$81.0 million for Fiscal Year 2019-20 and \$79.2 million for Fiscal Year 2020-21.

Fiscal Year 2020-21 Budget Summary - Revenues

Total All Funds Revenue for Fiscal Year 2020-21 is budgeted at \$135.2 million with General Fund revenues totaling \$79.9 million. Below are the highlights of the major revenue sources of the District.

- General Fund:
 - Property taxes (secured): Property taxes increased by \$3,095,755 (6.25%) in FY 2020-21. This increase is primarily attributable to a combination of factors including a 2% increase in the property value base valuations and new construction or property transfers during the year. Property taxes are projected to increase modestly due to the cost of living adjustment and projected new residential and multi-use development and other developments.
 - Ambulances Revenues increased by \$1,062,157 (8.1%) in Fiscal Year 2020-21. The change is primarily attributable to the Intergovernmental Program catch-up (EMS-IGT).

Fiscal Year 2020-21 Budget Summary - Expenditures

Total All Funds Expenditures for the District in Fiscal Year 2020-21 are budgeted at \$131.6 million with General Fund expenditures totaling \$79.2 million.

The District is primarily a service-based agency, which requires people as its backbone. The total salaries and benefits expenditures in the final budget for General Fund for Fiscal Year 2020-21 is \$66.8 million. Pension costs are determined by PERS; for the 2020-21 year, we have budgeted \$8.3 million, a \$1.3 million (14%) increase over last year. As detailed in the Financial Forecast section of this document, we anticipate these costs will continue to grow for the next two decades before they are likely to subside. Retiree medical costs are estimated at \$5.1 million for the coming fiscal year, a slight increase from the \$4.4 million amount owed in 2019-20.

Labor. The District will be in negotiations with labor groups throughout Fiscal Year 2020-21 and continues to try to reach mutually agreeable contracts with each of the labor groups. The District continues to explore opportunities to incorporate structural cost sharing through appropriate bargaining processes and a “total compensation” approach.

Capital Projects. Once again, the final budget emphasizes the importance of maintaining our existing infrastructure with a total of 39 new capital projects over the course of the year. Total capital expenditures account for \$25.4 million of the All Funds Expenditures. The final Fiscal Year 2020-21 budget includes several projects to rehabilitate and upgrade aging infrastructure.

General Fund Reserve

The final budget anticipates a budget stabilization reserve of \$3.5 million and Other Cash Flow reserve of \$16.9 million at the end of Fiscal Year 2020-21. The cash flow reserve is required to pay the District’s obligation during the months where expenditures significantly outweigh revenues (mostly July to December).

Unfunded Liabilities/Ongoing Needs

The District has identified unfunded liabilities for employees, related primarily to pension and retiree medical costs.

Pensions. CalPERS dictates the cost to an employer, and they are in the midst of increasing employer rates, decreasing their discount rate to 7.0%, and amortizing actuarial gains over 20 years rather than over 30. It is important to note that approximately 61% of all PERS retiree benefits are paid from the investment earnings; therefore, a decrease in discount rate has a substantial impact to the District's budget. The good news is, that between the actions PERS is taking and the changes to state law related to retirement plans for new hires (also known as PEPRAs), the District's eventual unfunded pension gap will decrease toward the end of this financial model 20-year timeframe.

Other Post-Employment Benefits (OPEB). The District continues to fully fund its current annual OPEB obligation, leaving a \$45 million unfunded liability. The Chief Administrative Officer will work with the District's labor groups and other stakeholders in the Fiscal Year 2020-21 to present to the Board of Directors the opportunities to limit the increase in liabilities and create a funding plan to pay down the liabilities over the next 20 year period.

Conclusion

The Fiscal Year 2020-21 final budget addresses District's priorities and achieves or sets in motion many of my goals as General Manager. It sets the tone for a productive and respectful District organization, where outstanding customer service is paramount; communication both internally and externally, is clear, transparent, and effective; staff are well-trained and skilled at their jobs; procedures and practices are inclusive and ensure equity; technology is harnessed for effective service delivery; and where District policies help to promote, rather than hinder, a diverse and resilient local economy.

We must balance our need to address long-term liabilities with the equally pressing need to serve the citizens, visitors and businesses of District today. The budget must be able to position the organization well to handle both tasks.

The budget each year is a team effort, with employees in every department working with our budget staff to compile numbers, projects, achievements and goals. The efforts that go in to creating this document should not be overlooked. Finally, I would like to thank my Strategic Management Team, the Leadership Team and District staff for their dedication to service and their continued efforts towards innovations and efficiencies to implement district's goals and vision.

Respectfully submitted,

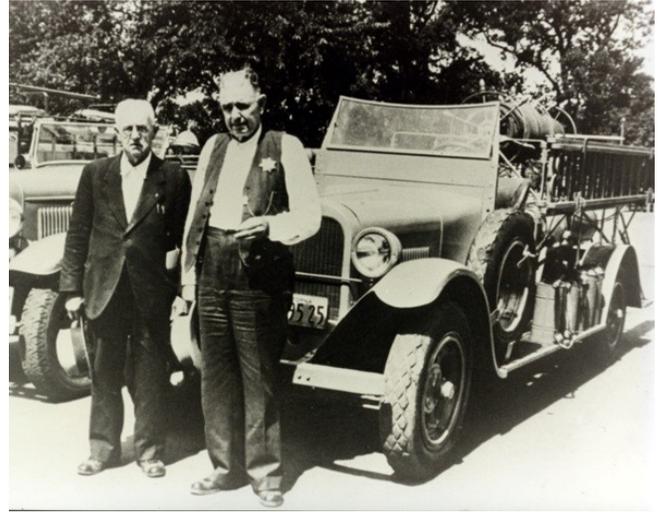


Joshua Green
General Manager

COSUMNES CSD DEMOGRAPHICS

PURPOSE

The Cosumnes Community Services District (District) 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.

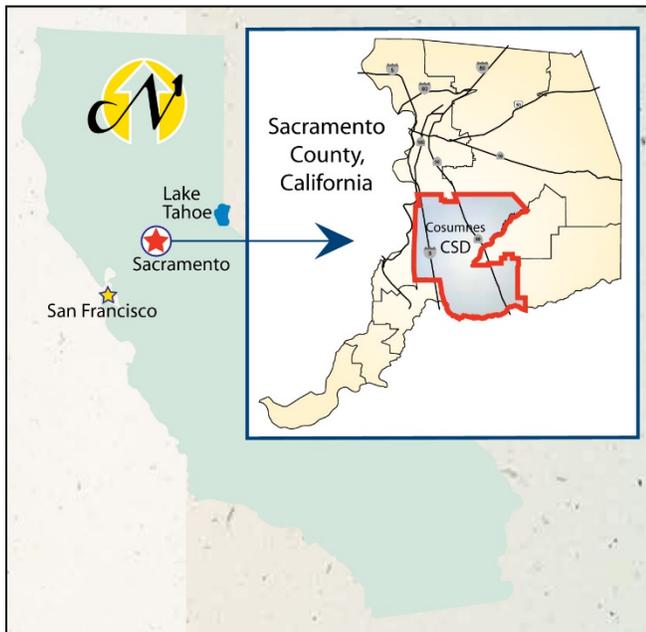


HISTORY

The District is a product of three local public service agencies. The District was created in 2006 through the merger of Elk Grove Community Services District (Elk Grove CSD) and the Galt Fire Protection District. The Elk Grove CSD has provided services in the Elk Grove area since 1985 and was the result of 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

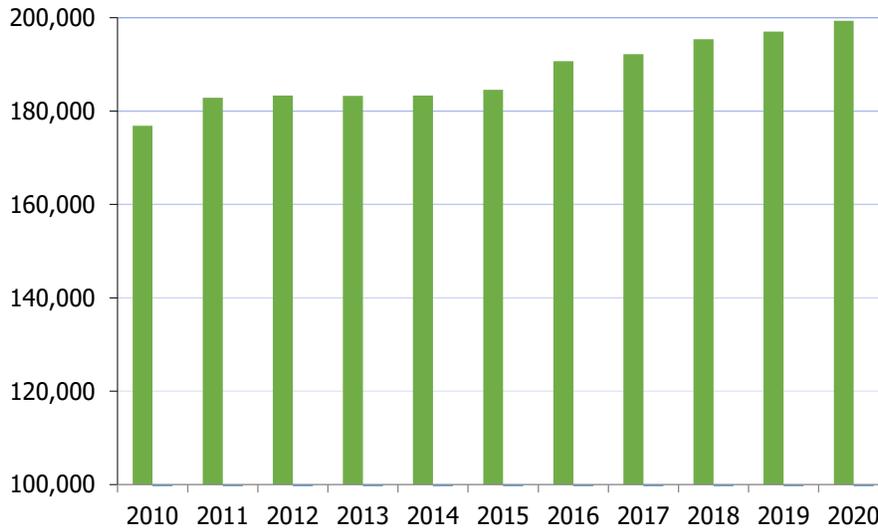
The District is a political subdivision of the State of California. Its jurisdiction lies in the 3rd and 5th Congressional Districts, the 10th and 15th State Assembly Districts, and the 1st and 5th State Senate Districts.



POPULATION

The District serves 199,326 residents as of April 2020.¹ The jurisdiction experienced growth from 2009 to 2012 with an average annual population increase of 12%. From 2013 to 2018, the population increased an average of 4.8% per year and has remained fairly constant since 2013.

Population 2010-2020



DIVERSITY

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

Race and Ethnicity	Elk Grove, CA	Galt, CA
White, alone	34.8%	46.6%
Black or African American, alone	11.5%	1.7%
American Indian and Alaska Native, alone	0.8%	0.3%
Asian, alone	28.4%	4.9%
Native Hawaiian and Other Pacific Islander, alone	1.6%	0.0%
Two or More Races	8.5%	5.2%
Hispanic or Latino	18.0%	43.4%

¹ Source: <https://www.census.gov/quickfacts/fact/table/elkgrovecitycalifornia.galtcitycalifornia/PST045219>

INCOME

Elk Grove median household income is \$90,770. Galt median household income is \$73,555.²

HOUSING

Elk Grove has 53,620 housing units averaging 3.2 people per household. The median home value is \$377,800. Galt has 7,911 housing units with an average of 3.2 people per household. The median home value is \$286,400.³

EDUCATION

The Elk Grove Unified School District, Galt Joint Union Elementary School District and the Galt Joint Union High School District are the school districts serving the jurisdiction. Together the Districts have 47 elementary schools, ten middle schools, 11 high schools and six alternative high schools. A number of private schools are in the area along with several recently emerged charter schools. Cosumnes River College is just north of the jurisdiction’s boundaries. California State University, Sacramento and University of California, Davis are both within commuting distance.

Level of Education (Age 25+)		
	Elk Grove	Galt
High School Diplomas	90.6%	81.9%
Bachelor’s Degrees	36.5%	16.4%

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

RECREATION



In addition to a 127-acre regional park, there are 99 neighborhood and community parks offering year-round recreation opportunities. The number of parks in the Elk Grove service area has increased by more than 37% over the last ten years. Sports facilities are abundant, including 51 baseball/softball diamonds and 43 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, two skate parks, a BMX bike 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 the Galt Balloon Festival bring thousands of visitors from throughout Northern California.

Park Expansion in Last 10 Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
No. of Parks	89	90	91	92	94	94	95	96	97	98	99
Park Acreage	962	966	978	981	985	985	994	996	1,007	1,020	1,039

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

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

EMPLOYMENT

The California Employment Development Department estimates the City of Elk Grove (which the Parks and Recreation Department serves) to have a labor force of 82,900. Of the estimated labor force, 79,150 are employed, resulting in a 4.5% unemployment rate. The Cities of Galt and Elk Grove combined (Fire Department’s jurisdiction) has an estimated 94,500 people in its labor force with 90,050 employed resulting in an unemployment rate of 4.7%. The top ten employers are public service providers, manufacturers and retailers. Of the top ten employers in the jurisdiction, public agencies provide 59 percent of the employment opportunities.

Major Employers	# Employees
Apple Computer	5,000
Elk Grove Unified School District	4,055
CA Correctional Health Care Services	1,124
Cosumnes Community Services District ⁴	554
Wal Mart	515
Kaiser Permanente Med Ctr	443
Bel Air/Raleys Supermarkets	398
Alldata	376
City of Elk Grove	347
Nissan of Elk Grove	201

PRINCIPAL PROPERTY TAXPAYERS

Property tax revenue is the largest funding source for the District. The majority of the principal taxpayers⁵ are development corporations.

Principal Property Taxpayers	% of Total District Taxable Assessed Value
Apple Computer, Inc.	0.97%
Pappas Laguna 2 LP	0.58%
Laguna Springs Corporation Center	0.41%
Elk Grove Owner LP	0.33%
Oakmont Properties II LP	0.32%
9130 Nolan Street LLC	0.22%
DS Properties 18	0.21%
Jackson II LLC	0.21%
MG Bella Vista Apartments EKG LLC	0.20%
Norwalk Flallon LLC Upland Terry LLC	0.20%

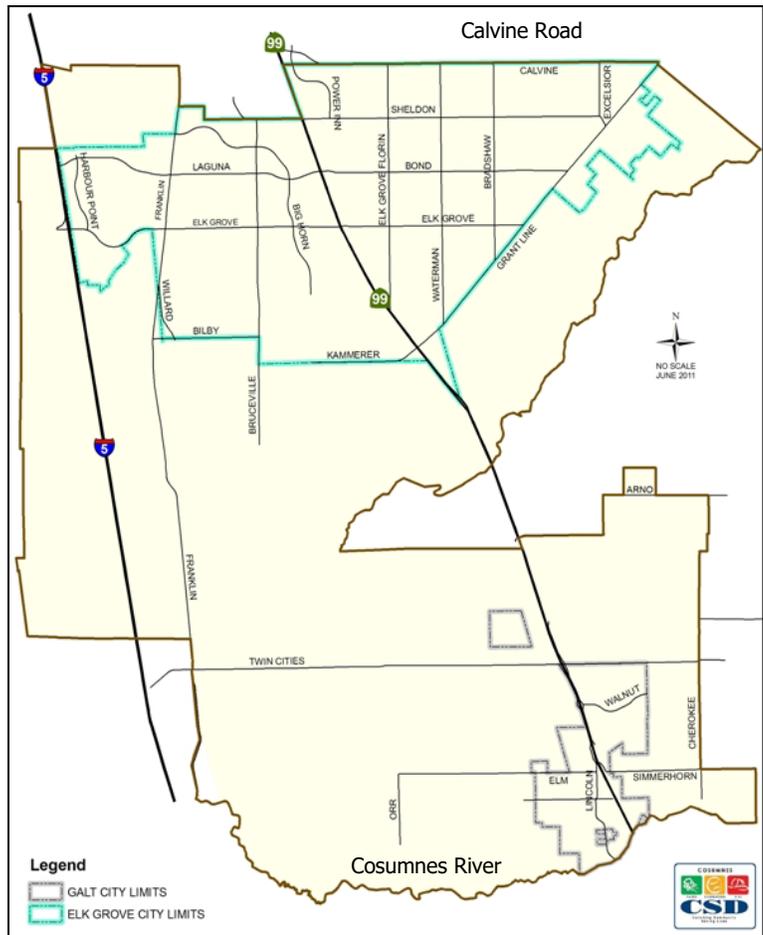
⁴ Cosumnes Community Services District employee count is shown as FTE, total employee count is 805.

⁵ Source: County of Sacramento Assessor’s Office and HdL Coren & Cone

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 Cosumnes CSD serves an estimated 199,326 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 332 full-time staff. The three departments within the Cosumnes CSD are the Administrative Services Department, the Fire Department and the Parks and Recreation Department



CORE SERVICES

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



COSUMNES CSD DEPARTMENTS

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; oversight and implementation of long-range financial planning and investments; management of park and facility design and construction; maintenance of District buildings; District wide marketing and communications; customer service support; facility rentals; and coordination of information technology for the entire District.

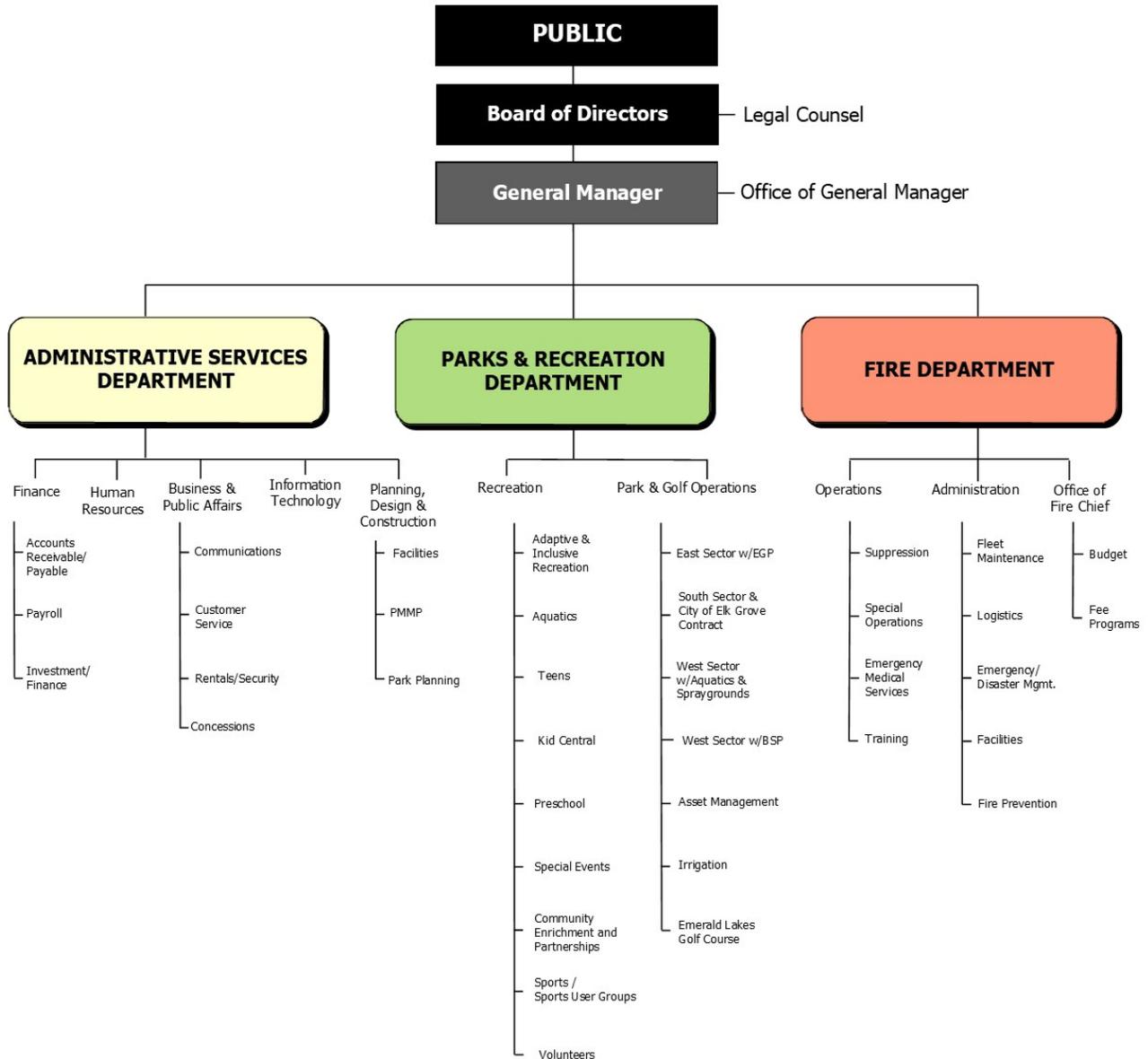
The Fire Department covers a growing, diversified, and dynamic area of southern Sacramento County. The Fire Department operates from eight stations and an administration facility. Fire-rescue operations are provided by eight advance life support engine companies, seven rescue ambulance units, one aerial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



The Parks & Recreation Department vision is to offer an inclusive and connected park, recreation, and trails system that delivers opportunities for health and wellness, social interaction, and delight to the Elk Grove community. The department strives to achieve this vision by meeting the needs of the growing community, revitalizing and developing community spaces, enhancing community connections, and ensuring a sustainable parks and recreation system. 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.



COSUMNES CSD ORGANIZATIONAL CHART



2019/2020 AWARDS AND RECOGNITION

AWARD	PROGRAM/PROJECT	AWARDED BY
Excellence in Financial Reporting	Cosumnes CSD Comprehensive Annual Financial Report	Government Finance Officers Association
Best Community Event	Giant Pumpkin Festival	Best of Elk Grove
Best Preschool	Tiny Tot Preschool	Best of Elk Grove
Zoll Pulse Award	Cosumnes Fire EMS	Zoll Pulse
Hometown Hero	Firefighter Tianna Kearsing and Firefighter Jamie Ebert	Rotary Club of Elk Grove
Thirty Grand Club & Satellite Boot Drive	Cosumnes Fire Department	Firefighters Burn Institute



DISTRICT VISION, MISSION AND GOALS

Established 2011

VISION

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

MISSION

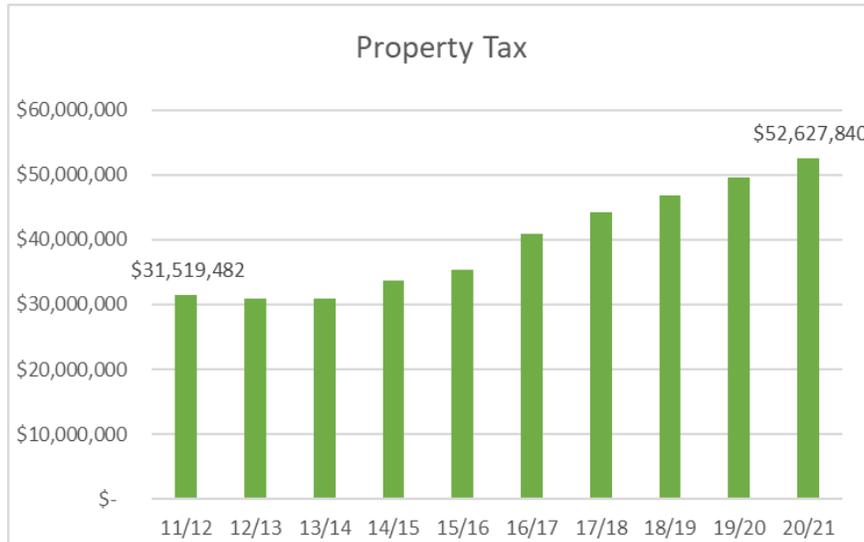
To enhance the quality of life for those residing in, doing business in and visiting the community. The Cosumnes CSD strives to provide balanced services to all areas of the community, while being responsive to individuals.

GOALS AND STRATEGIES

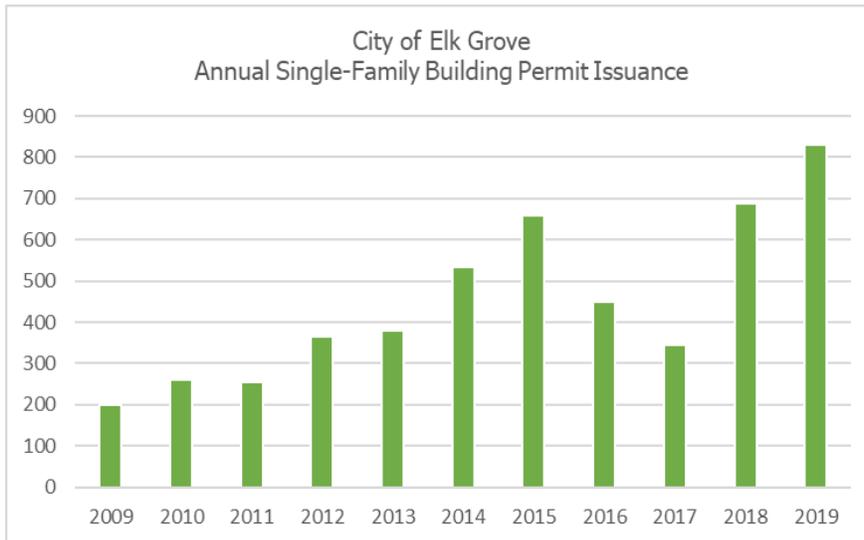
1. The Cosumnes CSD will provide exceptional service to customers.
 - a. Empower employees to provide exceptional service to all internal and external customers.
 - b. Communicate accurate and timely information to all internal and external customers using multiple mediums, as resources allow.
 - c. Provide opportunities for internal and external customer input and feedback.
2. The Cosumnes CSD will make safety a priority in all operations.
 - a. Prepare staff and community members for emergency situations.
 - b. Design and maintain parks, facilities, and apparatus using established standards for safety.
 - c. Identify and mitigate unsafe conditions.
3. The Cosumnes CSD will provide quality facilities, parks, and apparatus.
 - a. Design parks, facilities, and apparatus taking into account environmental, fiscal, and operational sustainability.
 - b. Utilize established standards for quality and durability to maintain parks, facilities, and apparatus.
 - c. Plan for replacement and/or repair of facilities, parks, and apparatus, as resources allow.
4. The Cosumnes CSD will provide services, programs, and facilities based on the distinct needs of the community.
 - a. Identify the needs of the community.
 - b. Categorize and prioritize services and programs.
 - c. Balance offerings with resources available.
5. The Cosumnes CSD will ensure its financial stability and accountability.
 - a. Maintain high standards of financial accountability.
 - b. Deliver services and programs in a cost-effective manner utilizing available resources, emphasizing efficiency and accountability in day-to-day operations.
 - c. Protect existing revenue streams.
 - d. Seek and improve external funding sources.
 - e. Identify long-range funding needs.
6. The Cosumnes CSD will ensure transparency in all District operations.
 - a. Provide clear and concise financial reports and credible, timely, and objective information to internal and external customers, using multiple mediums and current technologies, as resources allow.
 - b. Actively involve Cosumnes CSD personnel in decisions that affect them.
 - c. Promote civic involvement by educating community stakeholders and engaging them in decision making.

ECONOMIC OUTLOOK

The primary funding source for District operations is property taxes. For more than 20 years, the District experienced annual property tax growth rates greater than ten percent. The nation-wide housing crisis disrupted this pattern in the 2008/09 FY. After five years of property tax decline, the District experienced a 7% increase in FY 2017/18, a 6.75% increase in FY 2018/19, a 6.5% increase in 2019/20, and is estimating a 6.25% increase in 2020/21.



After the sharp decline in the number of single-family residential building permits issued in 2007, there has been a slow return in development in the Elk Grove area, with some fluidity since 2015.



The housing market for single-family resale homes is showing signs of recovery as home prices have increased gradually in the last two years. The median home value in Elk Grove in June 2019 was \$349,500 compared to \$371,500 in April 2020 – a 6% increase. Galt experienced a 6% increase during the same period with the median home value in June 2019 being \$270,300 and increasing to \$286,400 in April 2019.

Declining unemployment rates within the jurisdiction are anticipated to contribute to a gradual, but continual economic recovery. Annual unemployment rates have steadily declined since a 2010 high of 10.4 percent in Elk Grove and 20.3 percent in Galt. The California average unemployment rate for 2020 falls between the two cities at 4.7%.

Unemployment Rates - Annual Average

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Elk Grove	10.4%	9.8%	8.6%	7.1%	5.6%	4.6%	4.5%	3.9%	3.2%	3.4%	4.5%
Galt	20.3%	19.4%	17.1%	14.4%	8.6%	7.1%	7.0%	6.3%	5.3%	4.1%	4.9%

LEGISLATIVE OUTLOOK

Senate Bill 3 was signed by Governor Jerry Brown on April 4, 2016. This legislation raises the California minimum wage for all industries beginning January 1, 2017 and incrementally increases the minimum wage through January 1, 2022 until it reaches \$15 per hour.

LEGISLATIVE WATCH

Senate Bill 266. This bill requires employers who entered into a Memorandum of Understanding (MOU) with an employee bargaining unit, and if what was agreed upon in the MOU that was considered pensionable compensation for the employees, is ultimately determined by the pension system to not qualify as a pensionable benefit, and the employee retires, then the employer would make direct payments to the retiree in amount disallowed by the pension system.

Senate Bill 518. This bill eliminates the negative impacts for plaintiffs involved in a California Public Records Act lawsuit that do not accept the terms of a pre-trial settlement offer, and do not prevail in court at a level greater than the pre-trial offer, known as a Section "998 offer".

Assembly Bill 5. This bill would state the intent of the Legislature to codify the decision in the Dynamex case and clarify its application. The bill would provide that the factors of the "ABC" test be applied in order to determine the status of a worker as an employee or independent contractor for all provisions of the Labor Code and the Unemployment Insurance Code, unless another definition or specification of "employee" is provided. The bill would codify existing exemptions for specified professions that are not subject to wage orders of the Industrial Welfare Commission or the ruling in the Dynamex case. Because this bill would expand the categories of individuals eligible to receive benefits from, and thus would result in additional moneys being deposited into, the Unemployment Fund, a continuously appropriated fund, the bill would make an appropriation. The bill would state that these changes do not constitute a change in, but are declaratory of, existing law with regard to violations of the Labor Code relating to wage orders of the Industrial Welfare Commission.

Assembly Bill 1486. This bill requires public agencies to offer a right of first refusal to affordable housing developers, schools, and parks before disposing of surplus land or entering discussions or negotiations with potential buyers. This invalidates transfers of land where an agency did not follow the proper disposal procedures.

Assembly Bill 1705. This bill requires a new Medi-Cal intergovernmental transfer program (IGT) for public ground emergency medical transportation providers (public ambulance providers) that would provide additional payments to these providers in fee-for-service (FFS) Medi-Cal and Medi-Cal managed care (MCMC) plans that is equal to 100% of projected costs. The bill replaces the existing certified public expenditures program used to fund FFS public ground providers with the new IGT-funded program. The bill exempts public ambulance providers from the Quality Assurance Fee (QAF) and the resulting Medi-Cal add on payments resulting from revenue from the QAF. Requires implementation of the new program to be on July 1, 2021.

BUDGET HIGHLIGHTS

District Overall Changes from the 2019/20 Fiscal Year

The District's 2020/21 FY Budget totals \$79.2 million, and the changes from the amended 2019/20 FY budget are summarized as follows:

- Increase in salaries and benefits by \$2.5 million are due to the 2021 Fire Academy, 522 contract negotiations, CalPERS unfunded liability, classification and compensation study, Cost of Living adjustments, merit increases, workers compensation, minimum wage increase, and actuarially determined contributions (formerly ARC).
- Decrease in services and supplies by \$700,000 is largely driven by the reclassification, centralization, and budget of information technology and building maintenance related items within each noted department.
- Decrease in leases and loans by \$2.4 million is directly related to the payment of all capital lease and long-term debt out of the District's debt service fund. Of note, this coming fiscal year marks the interest rate reset of the Dillard Ranch and the Emerald Lakes Golf Course financing.
- Decrease in capital outlay by \$3.6 million can be attributed to the change in District policy to bring forth the purchase of capital outlay to the Board of Directors as a decision/efficiency package for discussion and prioritization.
- Decrease in capital improvements by \$15.6 million can be attributed to the transition of all park, fire, and District facility projects accounted and budgeted for within the capital project fund.
- Increase in operating transfers out by \$2.4 million is related to the reclassification of all debt service, information technology, and building maintenance related payments and items within the appropriate fund and department.

MAJOR PRIORITIES AND FUNDING SOURCES

Administrative Services Department

- Promote diversity, equity, and inclusion. Funding source: General Fund.
- Fully fund the actuarially determined contribution for retiree health. Funding source: General Fund
- Update and monitor the District's fiscal contingency plan and the long-term financial plan guidelines in order to protect District reserve fund balances. Funding source: General Fund.
- Complete Nexus Studies for District Wide Fire and Parks Impact Fees. Funding source: General Fund.
- Develop a Facilities Maintenance Management Plan (FMMP) to track and project facility maintenance projects and costs. Funding source: General Fund.
- Manage the planning, design and construction of 39 projects as identified in the 2020-2021 CIP. Funding source: Various
- Develop RFPs for on-call service of various trades such as plumbing, HVAC, carpentry, glass repair, locks and doors, roofing, electrical, masonry, painting, and water filtration. Funding source: General Fund.
- Implement Laserfiche, single sign-on, cloud-hosted ERP, asset management, agenda management, electronic plan review and implement the network RFP. Funding source: General Fund.
- Implement the District-wide Strategic Communications Plan. Funding source: General Fund.
- Create virtual marketing opportunities for facility rentals, a marketing campaign for the District's 35th Anniversary, and increase inventory of District photos and videos for marketing District programs and services. Funding source: General Fund.

Fire Department

- Meet the Fire Department's response time goal. Funding source: General Fund.
- Continue to develop a robust Annual Inspection Program, including target-hazard occupancies and full development of Image-Trend software for new and existing occupancies. Funding source: General Fund.
- Develop Command Training Center in the Training Division to facilitate officer development and succession planning at all levels of the organization. Funding source: General Fund.
- Continue ongoing Strategic and Master Plan initiatives to further embrace a growing community and Fire Department. Funding source: General Fund.
- Enhance staffing levels, reorganize workflows and staff assignments to effectively address organizational needs and work practices. Funding source: General Fund.
- Develop and maintain community partnerships to support Fire Department and EMS interests in the community working towards workforce sustainability and diversity, public presence, and professional development. Funding source: General Fund.

Parks and Recreation Department

- Continue the implementation of the Parks and Recreation Department's Strategic Plan to guide facility development, recreation programming, and park operations over the next 2 years. Funding Source: General Fund.
- Continue execution of agreement between the District and City of Elk Grove for the oversight and management of the City's new Aquatic Center. Funding Source: City of Elk Grove
- Restructure of the Recreation Delivery Services to improve efficiency and effectiveness. Funding Source: General Fund.
- Develop and maintain relationships with Elk Grove Unified School District, Home Owner Associations (HOAs), special interest groups, and local community groups to provide quality customer service and facilitate community problem solving. Funding Source: General Fund. Funding Source: General Fund and L&L.
- Select and implement an asset management program and evaluate the effectiveness of a wildlife protection plan. Funding Source: L&L.
- Continue to educate the community about benefit zone funding through the use of classes, meetings and videos. Funding Source: L&L.

POLICY AND ASSUMPTION FOR KEY REVENUE

Ambulance Transport

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

Development Fees

Development fees and parkland dedications are received from new residential developers for the construction of parks. The Parks and Recreation Department utilizes a five-year Capital Improvement Plan (CIP) to schedule

park construction. The estimate is based on the schedule of projects for FY 2020/2021, remaining costs for existing projects and the costs for new projects.

Operating Transfer In

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

Plan Check Fees

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

Property Tax

The primary funding source for District operations is property taxes. After five years of property tax decline, the District experienced a 6.75% increase in FY 2018/19, a 6.5% increase in the 2019/20 FY, and is expecting a 6.25% increase in FY 2020/21. Under California State law, District property taxes are assessed and collected by the County of Sacramento up to 1% full cash value of taxable property, plus other increases approved by the voters and distributed in accordance with statutory formulas. Sacramento County property tax revenue assumptions are based on inflation factors, resale values and new development trends.

Quimby Fees

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

Recreation Fees

Staff examined the previous year's revenue performance before beginning revenue forecasting for the 2020/21 Fiscal Year. The basis for the estimate includes examination of past performance combined with a thorough review of participation trends going forward and the incorporation of new and/or revised fees.

Supplemental Park Fee

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

COSUMNES COMMUNITY SERVICES DISTRICT

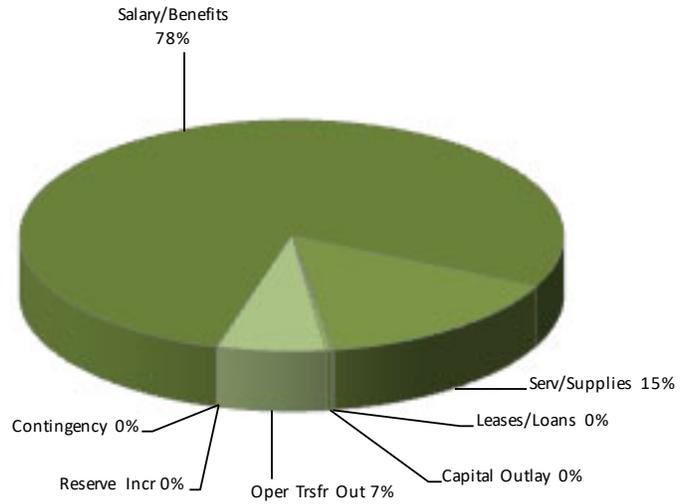
OBJECT NAME	ADMIN SVCS	FIRE	RECREATION	GENERAL	SPECIAL	TOTAL DISTRICT BUDGET	DEBT SERVICE FUND	CAPITAL PROJECTS FUND
				FUND TOTAL	FUND TOTAL			
<i>EXPENDITURES</i>								
Salaries/Benefits	7,179,286	47,072,488	7,358,853	61,610,627	5,181,950	66,792,577		605,451
Services/Supplies	2,992,278	5,904,016	3,250,892	12,147,186	10,514,194	22,661,380		53,796
Leases/Loans	0	135,888	0	135,888	0	135,888	3,539,221	
Capital Outlay	107,243	130,000	0	237,243	135,694	372,937		
Capital Improvements	0	0	0	0	0	0		24,703,897
Operating Transfers Out	1,103,157	3,061,301	917,074	5,081,532	7,398,660	12,480,192		
Contingencies			5,000	5,000	215,754	220,754		
Reserve Increase			8,230	8,230		8,230		
TOTAL EXPENDITURES	11,381,964	56,303,693	11,540,049	79,225,706	23,446,252	102,671,958	3,539,221	25,363,144
<i>REVENUES</i>								
Property Taxes - Elk Grove				47,089,556		47,089,556		
Property Taxes - Galt				5,538,284		5,538,284		
Interest Income				250,000	427,810	677,810		
Recreation/Other Svc Fees				6,945,584		6,945,584		
Building Rental				1,131,800		1,131,800		
Assessments				0	15,928,260	15,928,260		
Ambulance/Plan Ck Fees				14,186,918	2,691,208	16,878,126		10,000
Federal/State Aid Funds				250,380		250,380		965,000
Use of Reserves				554,301	2,152,488	2,706,789		12,218,550
Other Revenue**				1,837,439	332,416	2,169,855		10,214,710
Operating Transfers In				2,163,275	4,822,812	6,986,087	3,539,221	1,954,884
TOTAL REVENUES	0	0	0	79,947,537	26,354,994	106,302,531	3,539,221	25,363,144
<i>NET</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>721,831</i>	<i>2,908,742</i>	<i>3,630,573</i>	<i>0</i>	<i>0</i>

** Other Revenue includes Bldg Rentals, Donations/Contributions, celltower rents, fire control service charges, insurance proceeds, vehicle code fines and Sale of Personal Property.

COSUMNES COMMUNITY SERVICES DISTRICT

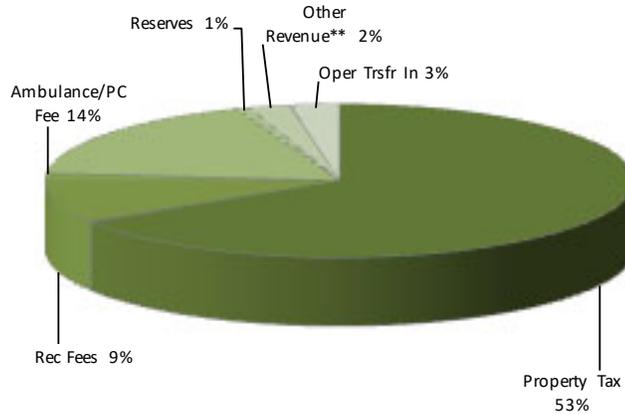
EXPENDITURES BY OBJECT TYPE

<i>Obj. Type</i>	<i>Amount</i>	<i>Percent</i>
Salary/Benefits	61,610,627	78%
Serv/Supplies	12,147,186	15%
Leases/Loans	135,888	0%
Capital Outlay	237,243	0%
Oper Trsfr Out	5,081,532	6%
Contingency	5,000	0%
Reserve Incr	8,230	0%
TOTAL	79,225,706	100%



REVENUES BY OBJECT TYPE

<i>Obj. Type</i>	<i>Amount</i>	<i>Percent</i>
Property Tax	52,627,840	66%
Interest Income	250,000	0%
Rec Fees	6,945,584	9%
Building Rental	1,131,800	1%
Federal/State Aid	250,380	0%
Ambulance/PC Fee	14,186,918	18%
Reserves	554,301	1%
Other Revenue**	1,837,439	2%
Oper Trsfr In	2,163,275	3%
TOTAL	79,947,537	100%
NET	721,831	



** Other Revenue includes Bldg Rentals, Donations/Contributions, celltower rents, fire control service charges
Galt RDA funds, long-term loan proceeds, fee for service permits, vehicle code fines and Sale of Personal Property.

**COSUMNES COMMUNITY SERVICES DISTRICT
Reserve Fund Balance**

	6/30/2020 BALANCE	BUDGETED FY 20/21	INCREASE FY 20/21	7/1/2021 BALANCE
GENERAL FUND				
Budget Stabilization Reserve	\$ 3,329,996			3,329,996
Capital Projects Reserve Fund Balance				
EG Rec Cntr Cap Imprv	16,000			16,000
Pavilion	10,000			10,000
Wackford Complex	36,743			36,743
Fox Aquatic Complex	40,700			40,700
Youth Facility Development	98,520			98,520
Apparatus Replacement	112,961			112,961
Fire Facilities	7,528			7,528
Sport Field Light Replacement	46,825		8,230	55,055
Singh & Kaur Park	97,864			97,864
Oasis Park	2,831,358			2,831,358
	<u>3,298,499</u>	0	8,230	3,306,729
Intergovernmental Transfer	1,733,525	491,116		1,242,409
General Reserve (Cash Flow Reserve)	16,991,485			16,991,485
TOTAL GENERAL FUND RESERVE FUND BALANCE	<u>25,353,505</u>	<u>491,116</u>	<u>8,230</u>	<u>24,870,619</u>
CAPITAL IMPROVEMENT FUND				
Fire Development Impact Fees	7,823,274	7,723,185		100,089
Park Development Impact Fees				
East Franklin	4,095,789	2,000,000		2,095,789
Eastern Elk Grove	6,868,265	710,000		6,158,265
West Laguna	73,213			73,213
Lakeside	74,613			74,613
Laguna Stonelake	3,160			3,160
Park In-Lieu Fees	5,109,506	936,000		4,173,506
	<u>16,224,546</u>	<u>3,646,000</u>	0	<u>12,578,546</u>
TOTAL CAPITAL IMPROVEMENT FUND RESERVE BALANCE	<u>24,047,820</u>	<u>11,369,185</u>	<u>0</u>	<u>12,678,635</u>
LANDSCAPING AND LIGHTING FUND				
Budget Stabilization Reserve	\$ 5,248,400	680,800	30,450	4,598,050
Capital Projects Reserve Fund Balance	31,510,073	1,471,688	2,878,292	32,916,677
TOTAL LANDSCAPING AND LIGHTING RESERVE FUND BALANCE	<u>36,758,473</u>	<u>2,152,488</u>	<u>2,908,742</u>	<u>37,514,727</u>
DISTRICT-WIDE RESERVE FUND BALANCE	<u>86,159,798</u>	<u>14,012,789</u>	<u>2,916,972</u>	<u>75,063,981</u>

COSUMNES COMMUNITY SERVICES DISTRICT
Debt Service Fund Budget 400
Line Item Summary

<i>ACCOUNT NO.</i>	<i>ACCOUNT</i>	<i>AMOUNT</i>
3210	Interest Expense LTD	800,309
3220	Bond/Loan Redemption LTD	943,896
3210	Interest Expense CL	203,418
3220	Bond/Loan Redemption CL	1,591,598
	<i>TOTAL 3000 ACCOUNTS</i>	<i>\$ 3,539,221</i>
	<i>TOTAL EXPENDITURE ACCOUNTS</i>	<i>\$ 3,539,221</i>
6990	Operating Transfers In	\$ 3,539,221
	<i>TOTAL 6000 ACCOUNTS</i>	<i>\$ 3,539,221</i>
	<i>TOTAL REVENUE ACCOUNTS</i>	<i>\$ 3,539,221</i>

**COSUMNES COMMUNITY SERVICES DISTRICT
 APPROPRIATION LIMIT CALCULATION
 FISCAL YEAR 2020-21**

	<u>Elk Grove Area</u>	<u>Galt Area</u>
2019-20 Appropriation Limit	169,174,361	6,273,391
Cost of Living Factor:		
Change in CA per capita income	1.0373	1.0373
Population Adjustment Factor:		
Weighted Average Population change	<u>1.015</u>	<u>1.0067</u>
2020-21 Appropriation Limit	<u><u>178,116,833</u></u>	<u><u>6,550,988</u></u>
	<u><u>184,667,821</u></u>	



COSUMNES COMMUNITY SERVICES DISTRICT



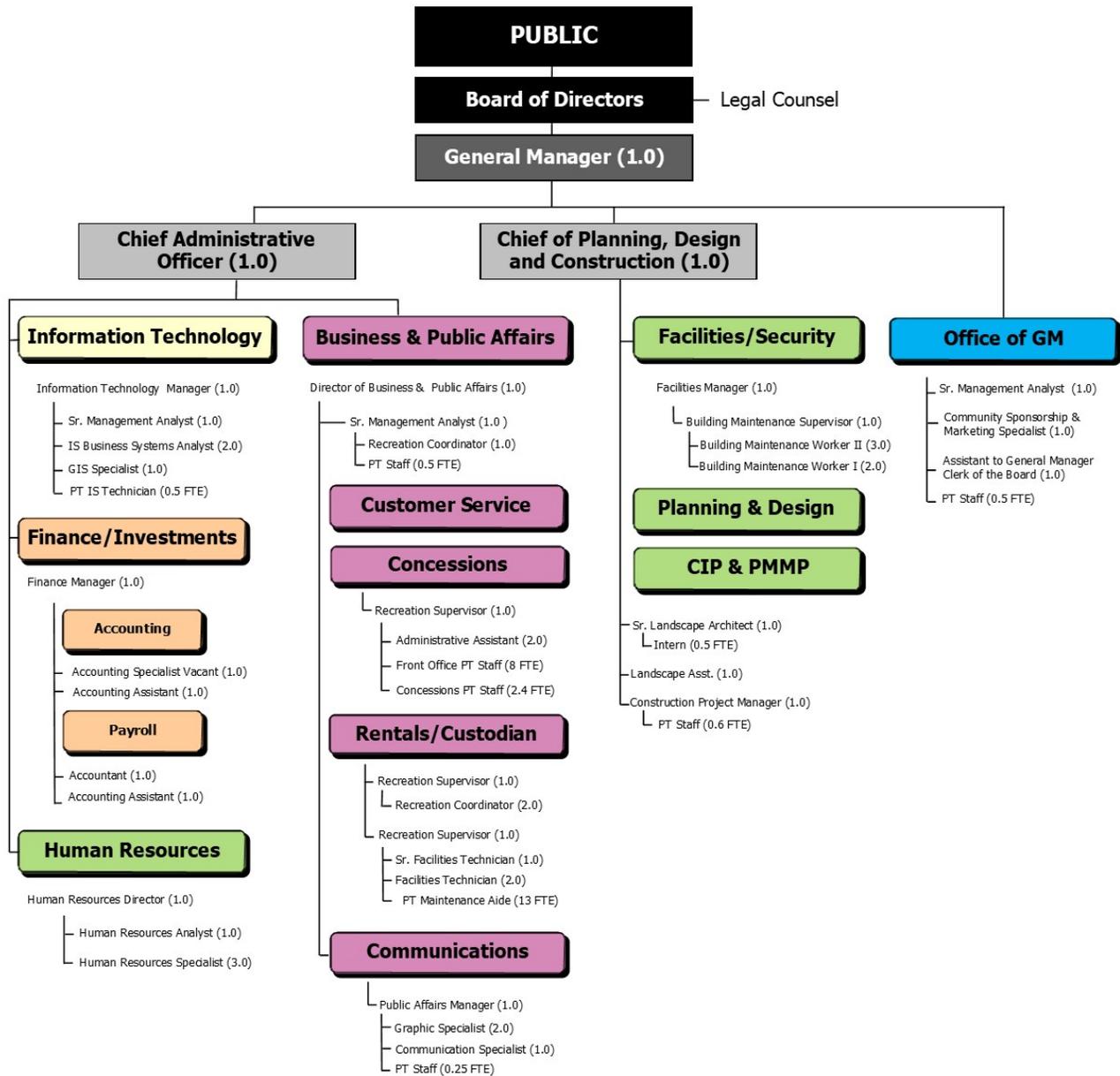
ADMINISTRATIVE SERVICES DEPARTMENT Budget 1000

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 and Recreation Departments and the general public. The Administrative Services Department is a vital part of the District.

- **Finance** – The Finance Division oversees the District’s budget and finance needs, including the District’s investment portfolio, issuance of long-term debt, and implementation of development impact fee programs. Finance processes all District accounts payable and accounts receivable, including reconciliation of District checking accounts and monitoring of daily cash balances. Furthermore, Finance prepares the Comprehensive Annual Financial Report which is submitted to the Government Financial Officers Association for review. In addition, Finance oversees the entire payroll function for the District, and prepares monthly and quarterly tax returns to Federal and State Agencies.
- **Information Technology** – 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.
- **Human Resources** – The Administrative Services Department oversees all human resource functions from recruitment of personnel to evaluation of staff to ensure laws are adhered to and consistently applied throughout the District. Also, Human Resources is responsible for the administration of the District’s employee benefit package and updates the District’s personnel manual and part-time manuals.
- **Office of the General Manager** – The General Manager/Secretary of the Board acts as liaison between the District staff and Board Members, the media, the County, the City of Elk Grove, the City of Galt, other special districts, and the community. The Administrative Services Department reviews and authorizes all District communications, assists with the development of Fire and Parks Department public education programs, coordination and marketing of CSD events, and attends community events.
- **Business & Public Affairs** – The Business & Public Affairs Division oversees cross-departmental functions that support the entire District. These functions are organized by three service areas: 1. Communications 2. Concessions and Customer Service, 3. Rentals and Custodians. In addition, staff within the Business & Public Affairs assist the Finance Division by supporting the Parks and Recreation Department with budget oversight and management.
- **Park Planning, Design and Construction** – The Planning, Design and Construction Division (PDC) plans and develops all District facilities including Fire Stations, Community Centers, Parks and Trails. This division includes the Facilities section which is responsible for building maintenance throughout the District. Facilities staff assists with the planning, development, management, and improvement of District facilities and projects. Annually, PDC and Facilities staff develops and implements the District’s Capital Improvement Plan (CIP) for the construction of new fire facilities, community centers, parks and trails and the upgrade and renovation of existing facilities and parks. Staff also conduct community outreach meetings and responds to community concerns, manages consultants, handles in-house design and construction documentation, prepares cost estimates, and reviews and comments on private and public development projects that impact the CSD.

DEPARTMENT ORGANIZATIONAL CHART



PRIORITIES/HIGHLIGHTS

- The District will make safety a priority in all operations.
- The District will ensure its financial stability, accountability, and transparency.
- The District will promote a work environment where staff can thrive.
- The District will provide excellent services, programs, and facilities to address the distinct needs of the community.
- The District will ensure access, equity, and inclusion in all of its programs, services, and operations.

FULL-TIME STAFFING

OFFICE OF THE GENERAL MANAGER				
Position	Authorized 2017/18	Authorized 2018/19	Authorized 2019/20	Proposed 2020/21
Assistant to General Manager/Clerk of the Board	1	1	1	1
Chief Administrative Officer	0	0	1	1
Community Sponsorship & Marketing Specialist	1	1	1	1
General Manager	1	1	1	1
Legal Counsel	0	0	1	1
Sr. Management Analyst	0	0	1	1
	3	3	6	6
HUMAN RESOURCES				
Position	Authorized 2017/18	Authorized 2018/19	Authorized 2019/20	Proposed 2020/21
Administrative Assistant (Reclassified to Human Resources Specialist)	1	1	1	0
Human Resources Analyst	1	1	1	1
Director of Human Resources	0	0	1	1
Human Resources Manager (Reclassified to Director of Human Resources)	1	1	0	0
Human Resources Specialist	2	2	2	3
Human Resources Assistant (Reclassified to Human Resources Specialist)	0	0	0	0
	5	5	5	5
INFORMATION TECHNOLOGY				
Position	Authorized 2017/18	Authorized 2018/19	Authorized 2019/20	Proposed 2020/21
Information Technology Manager	1	1	1	1
IT Business Systems Analyst	2	2	2	2
GIS Specialist	0	0	1	1
Sr. Management Analyst	0	0	1	1
	3	3	5	5
FACILITIES				
Position	Authorized 2017/18	Authorized 2018/19	Authorized 2019/20	Proposed 2020/21
Building Maintenance Worker I	3	3	3	2
Building Maintenance Worker, Sr.	3	3	3	3
Building Maintenance Supervisor	1	1	1	1
Facilities Manager	1	1	1	1
	8	8	8	7

FULL-TIME STAFFING (CONT.)

FINANCE				
Position	Authorized 2017/18	Authorized 2018/19	Authorized 2019/20	Proposed 2020/21
Accounting Assistant - Payroll	2	2	1	1
Accounting Assistant - AP/AR	0	0	1	1
Accounting Specialist - Payroll (Reclassified to Accountant)	1	1	1	0
Accounting Specialist - AP/AR	0	0	1	1
Accountant	0	0	0	1
Finance Manager	1	1	1	1
	4	4	5	5
BUSINESS & PUBLIC AFFAIRS				
Position	Authorized 2017/18	Authorized 2018/19	Authorized 2019/20	Proposed 2020/21
Administrative Assistant	2	2	2	2
Communications Specialist	1	1	1	1
Community Services Superintendent (Reclassified to Parks and Recreation Director)	1	1	0	0
Graphic Specialist	1	1	2	2
Facility Operations Supervisor	1	1	1	1
Facility Operations Tech	1	1	2	2
Facility Operations Tech, Sr.	1	1	1	1
Parks & Recreation Director	0	0	1	1
Public Affairs Manager	1	1	1	1
Recreation Coordinator	1	1	1	1
Recreation Coordinator - Front Office (Reclassified to Facility Coordinator)	1	1	1	0
Recreation Coordinator - Rentals	1	1	1	2
Recreation Supervisor - Front Office	1	1	1	1
Recreation Supervisor - Facility Operations/Rentals	1	1	1	1
Sr. Management Analyst	1	1	1	1
	15	15	17	17
PLANNING, DESIGN & CONSTRUCTION				
Position	Authorized 2017/18	Authorized 2018/19	Authorized 2019/20	Proposed 2020/21
Chief of Planning Design and Cons	1	1	1	1
Construction Project Manager	1	1	1	1
Landscape Architect, Assoc.	1	1	1	1
Landscape Architect, Sr.	1	1	1	1
	4	4	4	4
Department Totals	42	42	50	49

ADMINISTRATIVE SERVICES DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2017-18	Actual 2018-19	Approved 2019-20	Amended 2019-20	Requested 2020-21
1110	Salaries	2,676,240	1,973,398	2,607,197	2,599,090	4,252,112
1121	Part-time/Extra Help	498,803	493,447	486,298	494,405	862,707
1210	Retirement	335,787	315,646	441,497	441,497	618,618
1220	Medi/Social Security	50,732	41,338	40,250	40,250	89,478
1230	Group Insurance	849,536	663,811	871,543	871,543	1,210,571
1240	Work Compensation	93,386	70,268	77,760	77,760	145,800
Salaries and Benefits Total		4,504,484	3,557,908	4,524,545	4,524,545	7,179,286
2005	Advertising	4,976	2,505	6,000	6,000	30,797
2006	Legal Notice	258	272	0	0	0
2010	Permits / Licenses	500	540	0	0	2,835
2015	Blueprint/Copying Service	0	0	0	0	1,500
2021	Subscriptions	0	70	1,300	1,300	1,440
2022	Books/Periodicals	5	306	250	250	500
2029	Conferences	15,747	9,818	15,726	15,726	67,176
2030	Networking Events	3,615	1,036	2,000	2,000	3,880
2035	Training	8,042	2,591	6,149	6,149	70,055
2036	Certifications	106	1,706	0	0	380
2038	Pre Employment	1,409	2,054	690	690	1,500
2039	Employee Transportation	1,065	107	285	285	635
2051	Insurance	30,335	35,652	38,342	38,342	68,129
2061	Memberships	9,346	20,209	16,217	16,217	17,742
2076	Office Supplies	5,865	8,231	3,500	3,500	15,100
2081	Postage Service	9,260	5,394	7,825	7,825	38,200
2085	Printing Services	2,172	3,872	4,785	4,785	88,382
2103	Ag Services/Supplies	0	1,156	1,500	1,500	31,710
2111	Building Maintenance	3,986	32,410	10,200	10,200	249,772
2141	Land Improvements	0	0	0	0	1,000
2191	Electricity	0	4,784	16,000	16,000	16,000
2192	Natural Gas/LPG Fuel Oil	0	905	0	0	0
2193	Refuse Collect/Disposal Svcs	1,876	2,313	2,114	2,114	2,114
2195	Sewage Disposal Services	0	0	1,250	1,250	1,250
2197	Telephone/Telegraph Services	15,375	13,262	12,026	12,026	30,545
2198	Water	0	831	6,000	6,000	6,000
2205	Automotive Maintenance Svcs	10,226	9,433	7,650	7,650	9,400
2226	Expendable Tools	(195)	565	1,300	1,300	9,250
2231	Fire Extinguisher Maint.	97	0	0	0	0
2236	Fuel/Lubricant Supply	21,469	24,491	20,019	20,019	39,669
2261	Office Equipment Maintenance	5,384	8,084	5,400	5,400	5,400
2275	Rent/Lease Equipment Service	1,163	290,583	18,567	18,567	52,894
2291	Other Equip Maint. Svc/Sup	0	0	0	0	2,000

ADMINISTRATIVE SERVICES DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2017-18	Actual 2018-19	Approved 2019-20	Amended 2019-20	Requested 2020-21
2314	Clothing/Personal Supply	3,634	7,999	8,149	8,149	15,355
2332	Food Supplies	5,769	6,007	3,400	3,400	77,600
2443	Medical Services	0	0	0	0	690
2505	Account/Financial Services	512,430	511,170	570,062	570,062	573,562
2531	Legal Services	172,874	270,355	38,474	38,474	38,474
2561	Storm Water Prev. Program	2,224	1,907	0	0	0
2591	Professional Services	280,597	659,566	236,426	236,426	595,395
2811	Data Processing Maint Svs	23,594	44,134	45,951	45,951	747,269
2812	Data Processing Supplies	4,497	5,091	2,350	2,350	30,993
2817	Election Services	0	97,530	0	0	0
2852	Recreational Supplies	25	110	375	375	26,925
2950	Taxes/Lic./Assmts.	11,954	6,181	0	0	0
Service and Supplies Total		1,169,740	2,093,230	1,110,282	1,110,282	2,992,278
3210	Interest Expenses	104,933	93,548	90,245	90,245	0
3230	Lease Obligation Retire	540,048	551,433	563,044	563,044	0
Leases and Loans Total		644,981	644,981	653,289	653,289	0
4201	Structures & Improvements	0	6,626,654	0	250,081	0
4202	Improvements Other Than Bldg.	5,115,775	0	10,000	20,000	0
4301	Vehicles	0	27,399	0	25,000	0
4302	Other Equipment	0	6,004	0	25,000	18,000
4304	Office Furniture	0	466,398	0	0	0
4305	Computer Equipment	38,358	216,783	2,500	2,500	89,243
Fixed Assets Total		5,154,133	7,343,238	12,500	322,581	107,243
6980	Facility Use Transfer	63,172	79,871	75,872	75,872	1,103,157
Operating Transfers Out		63,172	79,871	75,872	75,872	1,103,157
	Reserve Increase	1,367,520	847,918	0	0	0
TOTAL EXPENDITURES		12,904,030	14,567,146	6,376,488	6,686,569	11,381,964

ADMINISTRATIVE SERVICES DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2017-18	Actual 2018-19	Approved 2019-20	Amended 2019-20	Requested 2020-21
6990	Operating Transfers In	(320,378)	(349,181)	(614,101)	(614,101)	(1,783,330)
Operating Transfers In		(320,378)	(349,181)	(614,101)	(614,101)	(1,783,330)
9101	Property Tax	(7,259,969)	(5,492,333)	(5,554,887)	(4,658,667)	(8,452,396)
9410	Interest Income	(115,888)	(552,179)	(200,000)	(350,000)	(250,000)
9429	Building Rental	0	0	0	0	(663,938)
9646	Recreation Fees	0	0	0	0	(130,000)
9790	Revenues-Other	(92,019)	(24,378)	(7,500)	(7,500)	(102,300)
Subtotal 9000		(12,583,652)	(14,217,965)	(5,762,387)	(6,072,468)	(9,598,634)
TOTAL REVENUE		(12,904,030)	(14,567,146)	(6,376,488)	(6,686,569)	(11,381,964)
NET OVERAGE / (DEFICIT)		0	0	0	0	0

ADMINISTRATIVE SERVICES DEPARTMENT BUDGET SUMMARY BY SUB-BUDGET

Expenses by Category

	Finance 1001	Facilities 1002	Information Systems 1003	Human Resources 1004	Office of General Manager 1005	Business & Public Affairs 1006	Admin. Serv. Department Total
Salaries and Benefits	529,661	831,733	471,924	733,443	1,529,699	3,082,826	7,179,286
Services and Supplies	38,720	476,375	867,592	61,110	927,736	620,745	2,992,278
Capital Outlay	0	18,000	89,243	0	0	0	107,243
Operating Transfers	727,695	165,794	0	0	135,235	74,433	1,103,157
TOTAL EXPENDITURES	1,296,076	1,491,902	1,428,759	794,553	2,592,670	3,778,004	11,381,964

Revenue by Accounts

Operating Transfers In	(412,946)	(241,101)	(752,855)	0	(268,038)	(108,390)	(1,783,330)
Property Tax	(625,630)	(1,250,801)	(675,904)	(794,553)	(2,240,832)	(2,864,676)	(8,452,396)
Interest Income	(250,000)	0	0	0	0	0	(250,000)
Building Rental	0	0	0	0	0	(663,938)	(663,938)
Recreation Fees	0	0	0	0	0	(130,000)	(130,000)
Revenues-Other	(7,500)	0	0	0	(83,800)	(11,000)	(102,300)
TOTAL REVENUE	(1,296,076)	(1,491,902)	(1,428,759)	(794,553)	(2,592,670)	(3,778,004)	(11,381,964)

NET OVERAGE/(DEFICIT)

0 **0** **0** **0** **0** **0** **0**

**ADMINISTRATIVE SERVICES DEPARTMENT – FINANCE
BUDGET 1001**

MAJOR FUNCTIONS

The Finance Division oversees the District’s budget and finance needs, including the District’s investment portfolio, issuance of long-term debt, and implementation of development impact fee programs. Finance processes all District accounts payable and accounts receivable, including reconciliation of District checking accounts and monitoring of daily cash balances. Furthermore, Finance prepares the Comprehensive Annual Financial Report which is submitted to the Government Financial Officers Association for review. In addition, Finance oversees the entire payroll function for the District, and prepares monthly and quarterly tax returns to Federal and State Agencies.

2019-20 ACCOMPLISHMENTS

- Completed and received Board approval of District Final Budget for FY 19/20. (Goal 6a)
- Coordinated and completed the District’s FY 18/19 Annual District Audit and Comprehensive Annual Financial Report. (Goal 5a, 6a)
- Completed the District’s FY 18/19 State Controllers Report and the 2019 Government Compensation Report for the State of California. (Goal 5a, 6a)
- Analyzed cash flow and purchased negotiable certificates of deposit, corporate notes, and US Treasuries for the District. (Goal 5c)
- Implemented the District’s new Adastra labor costing software, which helped to complete the District-wide salary and benefits budget. (Goal 5a)

GOALS FOR 2020-21

- Pay invoices within five days of receipt. (Goal 3b)
- Deposit checks and cash same day as receipt. (Goal 6a)
- 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)
- Submit the State Controllers Report within 210 days of fiscal year end to the California State Controller’s Office. (Goal 5a, 6a)
- Complete FY 19/20 year-end closeout and FY 20/21 quarterly budget to actual reports. (Goal 5a, 6a)
- Complete all Finance related polices with education to all District personnel. (Goal 1a, 6b)
- Prepare and submit Quarterly and Annual Form 941 to Internal Revenue Service within 30 days of quarter end. (Goal 5a, 6a)
- Pay employees within the payroll period defined in the District’s payroll schedule. (Goal 5b)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Proposed 2020-21
Invoices Processed	9,606	9,912	9,960
Checks Cut	5,485	5,618	5,645
Receipts Processed	2,520	2,475	2,490
Payroll	6,405	6,469	6,450

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries and Benefits	487,473	556,668	556,668	529,661
Service and Supplies	52,485	64,711	64,711	38,720
Leases / Loans	644,981	653,289	653,289	0
Operating Transfers	14,146	15,068	15,068	727,695
Total Expenditures	1,199,085	1,289,736	1,289,736	1,296,076

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Operating Transfers	341,062	340,092	340,092	412,946
Property Tax	293,247	742,144	592,144	625,630
Interest Income	552,179	200,000	350,000	250,000
Revenues Other	12,597	7,500	7,500	7,500
Total Revenue	1,199,085	1,289,736	1,289,736	1,296,076

Budget Highlights

Salaries and Benefits

Finance salaries and benefits decrease in the current year for full time staff is mainly due to the reclassification of the Accounting Specialist position offset by the classification and compensation study, merit increases, the unfunded liability for Cal PERS retirement, the actuarially determined contribution for retiree health care, and workers compensation cost.

Services and Supplies

Finance services and supplies decrease is related to the transfer of the New World ERP financial management and human resource suite software annual maintenance cost to Information Technology.

Operating Transfers Out

The principal and interest payments of the Emerald Lakes Golf Course and Dillard Ranch properties are accounted for within the Finance Division.

Operating Transfers In

The operating transfers in account consist of the administrative cost pool allocated from the Landscape and Lighting Districts which reimburses the Finances Division for its cost associated from the overhead allocation.

Interest Income

The interest income proposed for the current budget year reflects collection and earnings as the Federal Funds overnight rate reaches zero to a quarter percent.

ADMINISTRATIVE SERVICES DEPARTMENT – FACILITIES BUDGET 1002

MAJOR FUNCTIONS

The Facilities Division is responsible for the operations and maintenance of facilities throughout the entire District. Staff oversee and administer various ongoing building maintenance contracts as well as performing some in-house construction and repair work on as needed basis to ensure facilities remain in the best working condition. Staff also perform timely inspections of facilities to ascertain conditions of assets, inspections of contractor work and regulatory compliance-based inspections as required.

Staff also assists with the planning, development, management, and improvement of various District facilities identified in the District's Capital Improvement Plan (Sub-Budget 1007).

2019-20 ACCOMPLISHMENTS

- Completed approximately 2,500 work orders. (Goals 2b, 3b, 3c)
- Upgraded security access for staff at the following recreation facilities: Pavilion, Emerald Lakes Golf Course, Laguna Town Hall, Youth Center, Johnson Recreation Center, Stephenson Recreation Center, Bighorn Maintenance Building, and Castello Recreation Center. (Goal 3c)
- Replaced the flooring at the Elk Grove Park Pavilion. (Goal 3c)
- Upgraded the gates and security cameras at the Elk Gove Recreation and Montessori campus. (Goal 3c)
- Conducted Sacramento Metropolitan Air Quality Management District (SMAQMD) annual inspections on generators and gas tanks. (Goal 3b)
- Completed roof repairs at Fire Stations 72, 73, 75, 76, Laguna Town Hall, Kloss Complex Concession Stand, and Kloss Park Shade Structure. (Goal 3c)
- Conducted hazardous waste materials inspections for the Sacramento County Environmental Management Department and updated the California Unified Program Agency database for the District. (Goal 3b)
- Installed new LED exterior lighting and completed the phase one staff move in at the building formerly known as the Elk Grove Senior Center now repurposed as a Recreation Center. (Goal 3c)
- Closed out the contract for the construction of the CSD Administration Building. (Goal 3a)
- Constructed two changing rooms at the Elk Grove Park Corporation Yard for staff. (Goal 3c)
- Remodeled the dressing rooms on Strauss Island. (Goal 3c)
- Completed the remodel work for CSD Fire staff offices in the new EMS/Logistics building. (Goal 3c)
- Rebuilt the roof for the storage awning at Elk Grove Park Corporation Yard. (Goal 3c)
- Facilitated the installation of new water heaters in the attic of Station 74. (Goal 3c)
- Emptied and had removed, eight of the nine portable storage containers located in the Administration Building Parking Lot. (Goal 3c)

GOALS FOR 2020-21

- Complete work orders within one week of submission. (Goal 2c)
- Continue to use a combination of in house and contracted resources to maintain District facilities efficiently and within budget. (Goals 3c, 5b)

- Develop a Facilities Maintenance Management Plan (FMMP) to track and project facility maintenance projects and costs.
- Continue to inspect district facilities to assess condition and safety so that the district can prioritize projects to place on the (FMMP & CIP). (Goals 2b, 3c)
- Monitor the implementation of District-Wide ADA Self-Assessment and Transition Plan (SATP). (Goal 2b, 3b)
- Review existing professional contracts with various vendors such as alarm/security providers, fire monitoring providers, and tradespeople to ensure best pricing and legal requirements are met. (Goal 5b)
- Develop RFPs for on-call service of various trades such as plumbing, HVAC, carpentry, glass repair, locks and doors, roofing, electrical, masonry, painting, and water filtration. (Goal 5b)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Proposed 2020-21
Work Orders Completed	2,560	2,586	2,500

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries and Benefits	1,377,537	1,493,440	1,493,440	831,733
Service and Supplies	817,705	151,346	151,346	476,375
Capital Outlay	7,323,378	10,000	320,081	18,000
Operating Transfers	26,288	18,610	18,610	165,794
Total Expenditures	9,544,908	1,673,396	1,983,477	1,491,902

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Property Tax	1,453,805	1,664,090	917,870	1,250,801
Operating Transfers	8,119	9,306	9,306	241,101
Revenues Other	8,082,984	0	1,056,301	0
Total Revenue	9,544,908	1,673,396	1,983,477	1,491,902

Budget Highlights

Salaries and Benefits

Facilities salaries and benefits have decreased in the current year due to the reorganization within Administration and Recreation Departments offset by the classification and compensation study, merit increases, the unfunded liability for Cal PERS retirement, the actuarially determined contribution for retiree health care, and workers compensation cost.

Services and Supplies

Facilities budget centralization of all District building maintenance cost associated for all District Facilities in the fiscal year.

**ADMINISTRATIVE SERVICES DEPARTMENT – INFORMATION TECHNOLOGY
BUDGET 1003**

MAJOR FUNCTIONS

The Information Technology Division is responsible for the District’s technology systems including: computers, servers, enterprise software applications, information security, policies, procedures, and assisting staff to more efficiently utilize District resources. Also, Information Technology is responsible for development and maintenance of cloud applications including the District’s GIS website and on-line registration for recreation programs.

2019-20 ACCOMPLISHMENTS

- Information Technology completed approximately 1,550 work orders. (Goals 1a-c)
- Information Technology managed an IT assessment and oversaw the development of an IT Strategic Plan. (Goals 1a, 1c)
- Information Technology coordinated the New World ERP financial and human resources suite and Active Net Software upgrades. (Goals 1a-b)
- Information Technology issued a Network RFP for improved performance and efficiency. (Goals 1a, 3c)
- Information Technology deployed SharePoint Online and consolidated the District’s phone provider. (Goals 1a-c)
- Information Technology set up the new Fire Annex and the recreation facility at Beeman Park. (Goals 1a-c)
- Information Technology implemented a new remote access system for telework. (Goals 1a, 2a)

GOALS FOR 2020-21

- Information Technology will complete urgent work orders within one day of submission. (Goals 1a)
- Information Technology will implement Laserfiche, single sign-on, cloud-hosted ERP, asset management, agenda management and electronic plan review. (Goals 1a, 1c)
- Information Technology will work with District staff to complete the recreation facility at Beeman. (Goals 1a, 3b)
- Information Technology will implement the network RFP results for improved performance and efficiency. (Goals 1a, 3c)
- Information Technology will continue to control cost and maintain District management Information Technology efficiently. (Goal 5b)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Proposed 2020-21
Work Orders Completed	1,184	1,196	1,600
Website Statistics – Total Hits	1,686,409	1,703,273	1,720,305

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries and Benefits	489,511	541,274	541,274	471,924
Service and Supplies	3,019	1,650	1,650	867,592
Capital Outlay	0	0	0	89,243
Operating Transfers	5,572	5,793	5,793	0
Total Expenditures	498,102	548,717	548,717	1,428,759

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Property Tax	498,102	548,717	548,717	698,631
Operating Transfers	0	0	0	730,128
Total Revenue	498,102	548,717	548,717	1,428,759

Budget Highlights

Salaries and Benefits

Information Technology salaries and benefits have decreased in the current year due to one full-time position vacancy offset by classification and compensation study, merit increases, the unfunded liability for Cal PERS retirement, the actuarially determined contribution for retiree health care and workers compensation cost.

Services and Supplies

Information Technology services and supplies increase is directly related to the centralization of all IT related functions and expenditures accounted for within the IT budget.

Operating Transfers In

Information Technology operating transfer increase is directly related to the centralization of all IT related functions and expenditure reimbursements to the IT budget.

**ADMINISTRATIVE SERVICES DEPARTMENT – HUMAN RESOURCES
BUDGET 1004**

MAJOR FUNCTIONS

The Human Resources Division is responsible for conducting recruitment and testing activities, maintaining personnel and salary records, coordinating training activities, coordinating the workers’ compensation and safety programs, providing guidance to departments on the interpretation of the Full-Time and Part-Time Handbooks, Benefit Administration, Administrative Policies and Memoranda of Understanding, and conducting employee appreciation and recognition programs.

2019-20 ACCOMPLISHMENTS

- Completed the annual benefits fair, including open enrollment requirements with CalPERS and American Fidelity for changes to take effect January 1, 2020. (Goal 1b)
- In collaboration with the Employee Handbook Committee, completed several important updates and revisions to the Full-Time Handbook. (Goal 1a)
- Successfully completed labor negotiations with Teamsters Local 150 (Full-Time and Part-Time Units) and Teamsters Local 853 and the Management Employees Organization (MEO). (Goal 1c, 6b)
- Completed eight desk audits and revised several job descriptions to include pertinent updates, which identified and streamlined similar work and assisted Departments in identifying an appropriate alignment of duties. (Goal 1a, 1c, 6b)
- Revised the recruitment and selection process with an effort to streamline all recruitment processes and ensure appropriate succession planning. (Goal 6b)

GOALS FOR 2020-21

- Build the District employee training program, with an emphasis on leadership development. (Goal 1a)
- Complete an employee engagement survey to evaluate the District’s progress in the area of Diversity, Equity, and Inclusion. (Goal 1a, 4a)
- Review and evaluate enhancements to the District benefit packages. (Goal 6b)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Proposed 2020-21
Applications	3,346	3,681	3,513
Recruitments	160	163	161
Trainings Provided	5	7	6

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries and Benefits	566,915	706,325	706,325	733,443
Service and Supplies	66,451	26,110	26,110	61,110
Operating Transfers	7,801	8,110	8,110	0
Total Expenditures	641,167	740,545	740,545	794,553

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Property Tax	641,167	740,545	740,545	794,553
Total Revenue	645,167	740,545	740,545	794,553

Budget Highlights

Salaries and Benefits

Human Resources salaries and benefits have increased in the current year for full time staff due to classification and compensation study, merit increases, the unfunded liability for Cal PERS retirement, the actuarially determined contribution for retiree health care and workers compensation cost.

Services and Supplies

Human Resources services and supplies have increased in the current year due to the addition of career enhancement trainings.

ADMINISTRATIVE SERVICES DEPARTMENT – OFFICE OF THE GENERAL MANAGER BUDGET 1005

MAJOR FUNCTIONS

The General Manager/Secretary of the Board acts as liaison between District staff and Board Members, the media, the County, the City of Elk Grove, the City of Galt, other special districts, and the community. The Administration Division reviews and authorizes all District communications, assists with the development of Fire and Parks and Recreation Department public education programs, coordination and marketing of CSD events, and attends community events. In addition, staff seek revenue, donations and in-kind support to support District programs and facilities to offset the demand on the General Fund.

2019-20 ACCOMPLISHMENTS

- Completed updates to Memorandum of Understanding with the City of Elk Grove. (Goals 5b, 6b)
- Advocated for federal funding and policy change to enhance local government response to catastrophic events.
- Provided support to the Cosumnes Legacy Foundation. (Goal 1a, 1b)
- Secured in-kind donations for marketing materials for the Giant Pumpkin Festival. (Goals 5a, 5b)
- Secured 42 business and media sponsors for the 2019 GPF. Seven of these were new business sponsors (Goal 5c, 5d)
- Brokered media partnerships with three radio stations and two televised partnerships resulting in \$92,188 in on-air media promotions for Special Events and programs. Televised marketing was secured in Spanish for three annual events. (Goals 1b, 5a, 5b)
- Secured contributions from corporate event partners for District programs and events equaling \$84,065 in cash and \$127,829 in-kind contributions year to date. (Goals 5b-d)
- Secured contributions of \$8,275 in cash and \$350 in-kind for 40 T-Ball teams from local business partners. (Goals 5b-d)
- Secured In-Kind partnership with Surfside Dental to provide 1,000 reusable bags to be used for CSD Sports programs. Bags are used annually to distribute team jerseys and coaches information. Department savings \$1,500. (Goals 5b-d)
- Created standard sponsorship agreement forms for use throughout the Parks and Recreation Department. (Goals 1a, 5a-d)
- Worked with Graphics to develop a calendar with sponsorship and marketing opportunities available to partners and sponsors. The distribution included Elk Grove Chamber E-Blast, District social media, and in-person solicitation resulting in two new partners. (Goals 1a, 1b, 5e)
- Revaluated value of Sponsorship program for the "Tooth Fairy" with an annual supporter of the Districts events and programs resulting in an increase of \$2,100 for the 17 scheduled visits to our Tiny Tots program. (Goals 4a, 5a, 5b, 5d)
- Increased sponsors with Kaiser Permanente for Regional Safety Day to a \$10,000 contribution for the Cosumnes Fire Department. (Goal 4c,5d)
- Reviewed partnership proposals with all sections Managers to maintain sponsorship standards for all District events and programs. (Goals 1a, 1b, 4a – c, 5b, 5d)

GOALS FOR 2020-21

- Continue to advocate for federal funding and policy change. (Goal 6c)
- Provide support to Department, District and Cosumnes Legacy Foundation staff. (Goal 1a, 1b)

- Review, update and disseminate District policies. (Goals 1a, 1b, 6b)
- Continue oversight of Department’s area of new Cosumnes CSD website. Staff will lead the re-design process of the website and intranet. (Goal 1b)
- Secure six new business sponsors. (Goal 5d)
- Work with Graphics to finalize and produce District sponsor booklet and create campaigns to increase awareness of new offerings. (Goals 4a-c)
- Identify a minimum of five new long-range sponsorship partnership options to support existing District events and programs. (Goals 5d, 5e)
- Search out and expand sponsorship opportunities in the following areas: Teens and Active Adults, Fire Department (Goals 4a-c)
- Secure in-kind donations for marketing materials and Sponsor VIP area for the Giant Pumpkin Festival. (Goals 5a, 5b)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Proposed 2020-21
Cash Donations (\$)	\$86,957	\$83,300	\$83,300
In Kind Donations (\$)	\$174,853	\$195,000	\$195,000

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries and Benefits	636,471	1,226,838	1,226,838	1,529,699
Service and Supplies	1,153,570	866,465	866,465	927,736
Capital Outlay	19,861	2,500	2,500	0
Operating Transfers	26,064	28,291	28,291	135,235
Reserve Increase	867,169	0	0	0
Total Expenditures	2,683,884	2,124,094	2,124,094	2,592,670

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Property Tax	2,606,012	1,859,391	1,859,391	2,240,832
Transfer In	0	264,703	264,703	268,038
Revenues Other	77,872	0	0	0
Total Revenue	2,683,884	2,124,094	2,124,094	2,592,670

Budget Highlights

Salaries and Benefits

Administration salaries and benefits have increased in the current year for full time staff due to classification and compensation study, COLA adjustment, merit increase, the unfunded liability for Cal PERS retirement, the actuarially determined contribution for retiree health care, and workers compensation cost.

Services and Supplies

The majority of expenses within the services and supplies category for the Administrative Services Department are related to the County of Sacramento fee to administer the District’s property tax collections (~\$567K).

Property Tax

The District is estimating an increase in property tax revenues of 6.25% for the current 2020/21 fiscal year.

ADMINISTRATIVE SERVICES DEPARTMENT – BUSINESS & PUBLIC AFFAIRS BUDGET 1006

MAJOR FUNCTIONS

The Business & Public Affairs Division oversees cross-departmental functions that support the entire District. These functions are organized by three main service areas: 1. Communications 2. Customer Service and Concessions, and 3. Rentals and Custodians. In addition, staff within the Business & Public Affairs assist the Finance Division by supporting the Recreation and Community Services Division with budget oversight and management.

Communications

The Communications section includes graphic design, communications, and marketing. The section works with District staff to develop and implement marketing campaigns for department programs, events, and activities. Examples of duties include: production and design of District advertisements, flyers, brochures, invitations, posters, banners, t-shirts, signs, logos, maps, promotional items, and the seasonal Activity Guide; review and development of District-wide newsletter, news releases and supplemental Activity Guide articles. The section assists with public relations, media relations and publicity for the District. Staff is responsible for taking photos, producing videos, and updating the photo and video archives. The section is also responsible for social media coordination for the Parks and Recreation Department and as a social media liaison to the Fire Department to coordinate messages. This section reviews, updates and creates information and graphics for the District website to ensure information is accurate and on-message.

Customer Service and Concessions

The Customer Service section provides courteous and professional service to all facility users, personnel, and the public. Assistance is provided by phone, in person and through email. In person locations include the Wackford Community and Aquatic Complex, the Administrative Office, the Elk Grove Aquatics Center, and the Recreation Center at Beeman Park. Examples of duties include: following cash handling procedures; providing general information on District and department specific facilities, programs, events and activities; collecting fees through the department registration software system; act as a liaison between departments and the public to coordinate resolutions; monitors and orders office supplies and postage meters; maintains the operations of the front counters including processing mail and screening phone calls and visitors. The section provides administrative support to managers and departmental staff by assisting with duties related to assigned operations and the coordination and execution of special projects.

The Concessions section operations provide food and beverage services at the Jerry Fox Swim Center, Wackford Community and Aquatic Complex, Elk Grove Aquatics Center, and the Bartholomew Sports Complex. Food service is offered during recreation swim hours at all aquatic centers and during weekday league softball nights and youth and adult softball and baseball tournaments during the weekend at the sports complex. The section provides support at District gatherings, meetings and trainings as related to food and beverage services.

Rentals and Custodians

To offset operational expenses, facility revenue is generated by rental charges. Picnic rentals are offered at three locations, Elk Grove Park, Morse Park and Derr-Okamoto Park. Private event rentals are offered at the Wackford Community and Aquatic Complex, Strauss Island, Laguna Town Hall, Elk Grove Park Pavilion, and Beeman Recreation Center. Staff within this section are responsible for the coordination and scheduling of security services. Staff maintain security related records, reports, log sheets, timesheets, and equipment. Facility staff is also responsible for cleaning multiple District facilities and the coordination and scheduling of cleaning services for satellite facilities and special cleaning projects throughout the District. Staff provide the setup and breakdown of District Wide facilities, rentals, classes, programs, and leagues. Facility staff supports the Community Engagement and Partnership section by providing equipment drop off and pick up.

2019-20 ACCOMPLISHMENTS

- Provided excellent customer service as evaluated by 90% exceeds expectations on rental surveys. (Goals 1a-c, 4c)
- Provided regular customer service training for all registration staff. (Goals 1a-c, 2a)
- Front desk staff hosted the Customer Appreciation Day to thank the customers and families for their business. (Goals 1a, 1c, 4b)
- Supported Recreation teams through staff participation and facilitating event / meeting space. (Goals 1a, 4c)
- Maintained facility reservation web pages and dedicated pages to all rental facilities. (Goals 1b, 5b)
- Offered picnic reservation process that was simplified for customers and increased staff efficiencies. (Goals 1a, 1b, 5b, 5c)
- Lead the implementation of the new facility management feature within the Department's registration and reservation software. (Goals 1a, 5a)
- Developed forms for new platform to process rental paperwork digitally. (Goals 1a, 5a)
- Implemented concessions staff assisting with Pool Parties, Splash Parties and Field Trip catering. (Goals 1c, 4a-c)
- Collaborated with IT to implement a single phone que. (Goals 1 a-c, 4c)
- Supported the District's customer service platforms including How Are We Doing Program and the Park Maintenance Hotline. (Goals 1 a-c)
- Served as a liaison between customers and staff, including identifying and implementing improvements to the registration process. (Goals 1a-c)
- Key stakeholder in creating a welcoming and culturally responsive environment at customer care counters. (Goals 1a, 3b, and 4c)
- Implemented a translation service at customer care counters. (Goal 1 a-c, 5b, 4c)
- Developed and executed the "Game On!" July is Parks and Recreation Month marketing campaign. The campaign increased engagement across social media platforms, provided a fun opportunity to engage with the public which raised awareness of the vital role parks and recreation play in the community. (Goals 1a-c)
- Received two first-place awards from CalFest (California/Nevada Festivals and Events Association) for Best Photograph and Best Promotional Item. (Goals 1a-b)
- Received an agency showcase marketing award from District 2 of the California Park and Recreation Society (CPRS) for the 2019 Elk Grove Giant Pumpkin Festival marketing campaign. (Goals 1a-c, 4c, 6b)
- Increased the District photo and video archives. (Goals 1b, 6c)
- Produced videos for social media including Park and Recreation Month, Kammerer Park, Healthy Kids Extravaganza, Giant Pumpkin Festival, Landscape & Lighting Districts, Father Daughter Dance, Family Dance, and more. (Goals 1a, 6a)
- Completed the District Fall, Winter/Spring and Summer Activity Guides and produced the District-wide quarterly e-newsletters. (Goals 1a, 1b, 6c)
- Designed themed logo, marketing collateral, social media posts and shirts for 2019 Giant Pumpkin Festival. (Goals 1a, 1c, 4c)
- Finalized the Fire Department's Annual Plan and the Parks and Recreation Department's Inclusive Language Guide. (Goals 1a, 1b, 4a)
- Reviewed designs of shirts and fliers to maintain graphic standards for District marketing materials. (Goals 1a, 1b)

- Completed an RFP then helped research and plan an inclusive Strategic Communications Plan with consultant that identified the District’s key messages, target audiences, and potential communication actions. (Goals 1a, 6a-c)
- Implemented the Parks and Recreation Department’s social media plan. (Goals 1a-c, 6b)
- Reviewed and distributed public service announcements and news releases. (Goals 1a, 1b)
- Designed logos, web graphics and outdoor banners for marketing materials. (Goals 1a, 6b)
- Completed 455 graphic and 947 communication work order requests (July-February). (Goals 1b-c)

GOALS FOR 2020-21

- Continued oversight of the “How Are We Doing” customer service program. (Goal 1b, 1c)
- Evaluate current customer service standards for effectiveness and make adjustments to the evaluation tool if needed to measure standards. (Goals 1a, 1c)
- Offer indoor and outdoor rental opportunities at Laguna Town Hall, Wackford Complex, Pavilion, Strauss Island, Beeman Recreation Center, Elk Grove Park, Morse Park, and Derr-Okamoto Park that meet the needs of the community. (Goals 4a-c, 5d)
- Employ a measurement tool to capture the customer service and the condition of the facility to rental customers. (Goals 1a-c, 3c)
- Update and evaluate facility reservation evaluation and guest check out process. (Goals 1b, 5c)
- Re-evaluate picnic classifications, reservations, and rental application process. (Goals 1a, 1b, 5b, 5c)
- Continue to upgrade equipment available to facility renters to maintain and improve existing rental standards. (Goals 3b, 3c, 4c)
- Create virtual marketing opportunities for facility rentals. (Goals 1a-b, 6a)
- Continue to help staff with the recreation software for the Department. (Goals 1a, 5a)
- Provide safe, clean, and great service at our concession operations located at the Aqua Café, Home Run Snacks, and Clyde’s Cave aquatic and sport facilities that meet County regulations and safety standards. (Goals 4c, 3b)
- Add healthy menu options to concession staffs at aquatic and sport facilities. (Goals 4c, 3b)
- Increase inventory of District photos and videos for marketing materials and social media by visiting CSD facilities, programs, and events monthly. (Goals 1b, 6c)
- Design and produce the Activity Guide three times per year. (Goals 1a, 1b, 6c)
- Coordinate and produce the District quarterly email newsletter. (Goals 1b, 6c)
- Provide educational training for staff throughout the entire District on best practices in utilizing the Communications Team. (Goals 1a, 5a, 6b)
- Implement the District-wide Strategic Communications Plan. (Goals 1a-c, 4a, 5b, 6b-c)
- Engage and assist in District-wide Committees, including Giant Pumpkin Festival, Health and Wellness, Website Redesign, and Community Engagement. (1a, 4b-c, 6b)
- Create advertisements for the Elk Grove Citizen Newspaper and Ardent for Life Magazine. (Goals 1b, 6a)
- Create marketing campaign for Cosumnes CSD’s 35th anniversary. (Goals 1a-b, 6a)
- Create marketing campaign, including designing marketing collateral, social media, and shirt design for 2020 Giant Pumpkin Festival. (Goals 1a, 1c, 4c)
- Create marketing campaign for “July is Parks and Recreation Month”. (Goals 1a-c, 4c, 6b)
- Review and distribute public service announcements and news releases. (Goals 1a, 1b)

- Create, design and review District logos, shirts, fliers, web graphics and outdoor banners for marketing materials. (Goals 1a, 6b)
- Complete 900 graphic and 1,700 communication work order requests. (Goal 1b-c)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Proposed 2020-21
Graphics Work Orders Completed	844	750	900
Communication Orders Completed	1,691	1,553	1,700
Laguna Town Hall Rentals	149	159	145
Pavilion & Strauss Island Rentals	73	106	100
Wackford Community and Aquatic Complex Rentals	444	537	530
Picnic Site Rentals	440	647	640

BUDGET SUMMARY

Expenses by Category	Proposed 2020-21
Salaries and Benefits	3,082,826
Service and Supplies	620,745
Operating Transfers	74,433
Total Expenditures	3,778,004

Revenue by Account	Proposed 2020-21
Property Tax	2,820,452
Building Rental	663,938
Recreation Fees	130,000
Revenues Other	11,000
Operating Transfers	152,614
Total Revenue	3,778,004

** Business and Public Affairs previously budgeted in General Administration and Recreation and Community Services Division*

Budget Highlights

Salaries and Benefits

Business and Public Affairs salaries and benefits have transitioned in the current year due to the reorganization within Administration and Recreation Departments combined with the increase of the classification and compensation study, merit increases, the unfunded liability for Cal PERS retirement, the actuarially determined contribution for retiree health care, and workers compensation cost. New costs associated with three new positions which includes two Parks Rangers and a Park Ranger Supervisor.

Services and Supplies

Business and Public Affairs services and supplies consist of marketing and graphics supplies and services, facility and picnic rentals supplies and services, as well as staff and office supplies.

Building Rental and Recreation Fees

Staff proposed estimates based upon past fiscal year trends.

ADMINISTRATIVE SERVICES DEPARTMENT – PLANNING, DESIGN & CONSTRUCTION BUDGET 1007

MAJOR FUNCTIONS

The Planning, Design and Construction Division (PDC) plans and develops all District facilities including Fire Stations, Community Centers, Parks and Trails. Annually, staff develops and implements the District's Capital Improvement Plan (CIP) for the construction of new fire facilities, community centers, parks and trails and the upgrade and renovation of existing facilities and parks.

PDC staff provide long range planning services on behalf of the district reviewing development plans, negotiating land dedications and purchases with developers, working with other public agencies to ensure compliance with various specific plans, master plans and development related fee programs and overseeing the preparation of planning studies, environmental reports and nexus studies.

Facilities Section staff under the direction of the Chief of PDC oversee the development and renovation of Fire and Park facilities listed within the CIP including the management of design consultants, overseeing the permitting and bidding process, and conducting construction administration. Facilities Section staff are also responsible for the operations and maintenance of district facilities. (See Sub-Budget 1002)

PDC staff oversee the implementation of construction projects identified in Parks Management Maintenance Plan (PMMP). The project list is updated annually by the Park and Golf Operations Division. PDC staff oversee the bidding process and construction of each project.

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

PDC staff also provides landscape architectural services for some of the City of Elk Grove's Capital Improvement Plan projects. In 2019 the Memorandum of Understanding (MOU) between the City of Elk Grove and the CSD was updated. The CSD is now fully responsible for designing and building new parks within the Laguna Ridge Specific Plan (except District 56) and the South East Policy Area. The City reimburses the CSD for all development and operational related costs including all CSD staff time.

2019-20 ACCOMPLISHMENTS

- Completed progress construction inspections for landscape trail and corridor developer built projects at Milestone, Fieldstone North and Bruceville Meadows developments. (Goals 2b, 3a-c)
- Completed construction of 19-20 scheduled PMMP projects. (Goals 2b, 3a-c)
- Completed 40 % construction for new 20-acre Oasis Community Park (City of Elk Grove). (Goals 2b, 3a-c)
- Completed community outreach and concept plan for the one-acre McDonald Park Phase II. (Goals 2b, 3a-c)
- Completed construction of Morse Park Dog Park Upgrade. (Goals 2b, 3a-c)
- Completed construction documents for one new park; 5-acre Singh & Kaur Park (City of Elk Grove). (Goals 2b, 3a-c)
- Completed 50% construction documents for the one-acre McDonald Park Phase II. (Goals 2b, 3a-c)
- Completed Morse Park Community Center Feasibility Study. (Goal 1b-c, 6c)

- Completed (w/consultant) the 2018 Climate Action Plan . (Goals 1c, 4a, 5e, 6c)
- Completed Beeman Recreation Center Business and Operations plan. (Goals 1c, 4a, 5e, 6c)
- Completed 100% Construction Documents (w/consultant) for Beeman Recreation Center renovation project. (Goals 2b, 3a-c)
- Completed community outreach and concept plan for Town Square Park Playground Revitalization project. (Goals 1b-c, 4a, 6c)
- Completed 100% review of construction documents for 5 acre Entrican Park. (Goals 2b, 3a-c)
- Completed 50% design and construction documents for the Revitalization and Lichtenberger and Pedersen Playground Revitalization. (Goals 2b, 3a-c)
- Completed 50% Construction Documents (w/consultant) for Fire Station #77. (Goals 2b, 3a-c)
- Provided plan checking services for civil and landscape improvement plans for parks, trails and landscape corridors (post entitlement) for 27 new development projects. (Goals 1c, 4a, 5e, 6c)
- Provided pre-entitlement review of eight new development projects involving parks, trail and landscape corridors. (Goals 1c, 4a, 5e, 6c)
- Completed 4 acre park site purchase for Milestone Development (Goals 1b, 2b, 3a-c)
- Completed 5 acre park site dedication for Fieldstone North Development (Goals 1b, 2b, 3a-c)

GOALS FOR 2020-21

- Manage the planning, design and construction of 37 projects as identified in the 2020-2021 CIP. (Goals 2b, 3a-c)
- Provide customer service for both internal and external customers. (Goals 1b, 1c)
- Complete Nexus Studies for District Wide Fire and Parks Impact Fees. (Goals 1c, 4a, 5e, 6c)
- Complete CFD for Elliot Springs Subdivision. (Goals 1c, 4a, 5e, 6c)
- Complete Developer Agreements for 2 new subdivision developments; Elliot Springs and Sheldon Farms North. (Goals 1c, 4a, 5e, 6c)
- Conduct long range planning services for parks, park facilities, trails and landscape corridors. (Goals 1c, 4a, 5e, 6c)
- Complete 50% construction of Oasis Community Park Preschool Facility. City of Elk Grove (Goals 2b, 3a-c)
- Complete construction of 5 acre Singh & Kaur Park. (City of Elk Grove) (Goals 2b, 3a-c)
- Complete design and construction documents for, Town Square Park Playground Revitalization and Lichtenberger and Pedersen Playground Revitalization. (Goals 2b, 3a-c)
- Complete construction of Lichtenberger and Pederson Playground Revitalization. (Goals 2b, 3a-c)
- Complete construction of 20 acre Oasis Community Park (City of Elk Grove). (Goals 2b, 3a-c)
- Complete community outreach, design development and construction documents for the 1.3-acre Madeira East-South Park. City of Elk Grove. (Goals 2b, 3a-c)
- Complete community outreach and master plan for Morse Park Community Center based on outcome of Feasibility study. (Goals 2b, 3a-c)
- Provide plan checking services for new subdivision developments (post entitlement) and planning services for new pre-entitlement projects. (Goal 1c, 4a, 5e,6c)
- Complete Construction Documents for Hill Park Playground Revitalization project. (Goals 2b, 3a-c)

- Complete Construction Documents and oversee bid award for construction of Station 77. (Goals 2b, 3a-c)
- Complete 70% construction of Station 77. (Goals 2b, 3a-c)
- Complete construction projects identified in the 20-21 PMMP. (Goals 2b, 3a-c)
- Oversee the completion of the Administration Building Solar Project (Turnkey). (Goals 2b, 3a-c)
- Repair/replace HVAC bacNet software for Fire HQ building. (Goals 2b, 3b-c)
- Replace HVAC units at Stations 45, 46 and Fire Logistics buildings. (Goals 2b, 3b-c)
- Complete Remodel Station 46 kitchen. (Goals 2b, 3a-c)
- Complete installation of a patio cover for Station 46. (Goals 2b, 3b-c)
- Complete Demolition of Youth Development Building. (Goals 3b-c)
- Complete Sonitrol System upgrades at locations identified in the CIP. (Goals 2b, 3b-c)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Projected 2020-21
Capital Improvement Projects	11	14	39

BUDGET SUMMARY

Expenses by Category	Proposed 2020-21
Salaries and Benefits	605,451
Service and Supplies	53,796
Capital Outlay	24,703,897
Total Expenditures	25,363,144

Revenue by Account	Proposed 2020-21
Operating Transfers	1,954,884
Plan Check	10,000
Revenues Other	23,398,260
Total Revenue	25,363,144

Budget Highlights

Salaries and Benefits

Salary expenses fund three full time positions.

Services and Supplies / Capital Outlay

This category contains capital projects from the Fiscal Year 2020-21 year of the five-year CIP.

Operating Transfers

Revenue associated with projects within the Fiscal Year 2020-21 of the five-year CIP.

Other Revenue

Revenue, aid from county funds, and reserves associated with CIP projects within the Fiscal Year 2020-21 of the five-year CIP.



COSUMNES COMMUNITY SERVICES DISTRICT



FIRE DEPARTMENT

DEPARTMENT DESCRIPTION

For more than a century, the Cosumnes Fire Department has proudly provided the finest in emergency response and fire prevention services to the citizens and visitors of Elk Grove, Galt, and surrounding southern Sacramento County communities. With a full-time employee complement of 189 personnel operating out of eight fire stations, and a modern, state-of-the-art headquarters and training facility, the Department responded to 20,791 incidents in 2019, a modest increase of 5% over the 19,790 incidents in 2018.

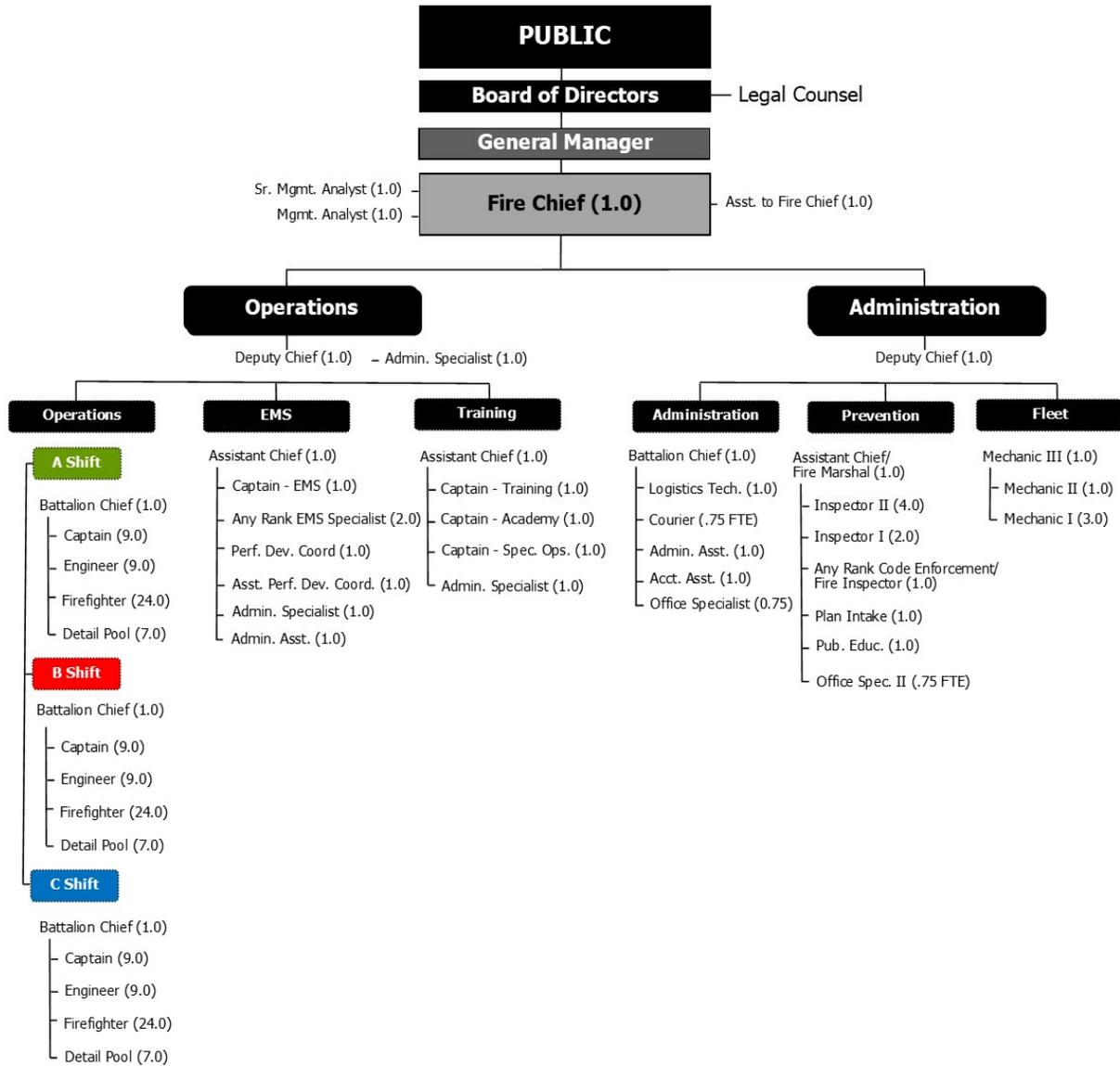
Fire-rescue operations are provided by eight advanced life support (ALS) engine companies, eight rescue ambulance units, one aerial ladder truck company, and one Battalion Chief. These resources are staffed around the clock 365 days a year. There are additional apparatus devoted to wildland fire, swift-water rescue, confined space rescue, and mass casualty incidents. Fire prevention services include new construction plan reviews, fire and life safety inspections in existing occupancies, new construction inspections, arson investigation, and fire code enforcement.

The Cosumnes Fire Department covers a growing, diversified, and dynamic area of southern Sacramento County. As the District continues to grow, the Fire Department will continue to adapt to meet the needs of the community it serves. The men and women of the 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 efficient and effective training, public education and outreach, fire prevention, and a commitment to our mission, the Department is prepared to meet the needs of the community it serves.

- **Fire Administration** – The Administration Division provides executive management and is responsible for Board relations, labor relations, budget, strategic and master planning, hiring, policy issues, media relations, external influences, department accountability, and emergency management and disaster preparedness.
- **Operations** – The Operations Division provides leadership and management of assigned emergency personnel; responds to and mitigates emergencies throughout the community including fires, vehicle collisions, hazardous materials spills, medical and public assistance calls; and manages operation-based programs including emergency vehicle and equipment acquisition and management. The following divisions have been created to support the Operations Division: 1) Emergency Medical Services, 2) Training, and 3) Special Operations. Due to the scope of programs and cost recovery mechanisms, each of these sections has been divided into separate sub-budgets.
- **Emergency Medical Services** – The Cosumnes Fire Department provides ambulance transportation and pre-hospital care for the cities of Elk Grove and Galt, while also providing mutual aid transportation for Wilton, Herald, Courtland, and Walnut Grove. The Fire Department employs 163 Emergency Medical Technicians (EMTs), 84 of whom are paramedics, and operates seven full-time ambulance companies and one day ambulance company, which are led and supported by the Department's Emergency Medical Services (EMS) Division.

- **Prevention** – The Fire Prevention Division is responsible for providing the communities of Elk Grove and Galt with specialized prevention services related to fire, life, occupational, property, and environmental safety. To help keep the community safe, the Division is responsible for fire code enforcement, fire and life safety inspection for new and existing occupancies, plan check and review, fire/arson/post-blast investigation, and public education.
- **Fleet** – The Cosumnes Fire Department maintains a progressive and advanced fleet of fire apparatus specifically designed to meet the emergency response needs of a growing and dynamic community. The Fleet Maintenance Division is tasked with servicing and repairing the Department's apparatus and vehicles so that they are ready to respond to emergencies. The Division is also charged with scheduling, servicing, and tracking preventive maintenance and repairs on all District and Fire Department vehicles and apparatus; installing all radio and mobile data computer (MDC) equipment on new Fire Department vehicles, including complete build-up of all staff vehicles; performing emergency radio repair and maintenance; and maintaining, testing, and fit testing of self-contained breathing apparatus (SCBA) equipment.
- **Training** – The Training Division is responsible for delivering training programs and encouraging professional development among Fire Department personnel. Daily training exercises are a requirement of the Department. Department trainings and drills are organized to include, but not limited to: company/command level fire combat for structures, wildland, industrial, and transportation, hazardous materials incidents, rescue, and emergency medical services.
- **Special Operations** – The Special Operations Division coordinates the special operations efforts in the Department. This includes the technical rescue program (including maintenance and inventory of rescue equipment), swift water rescue program, extrication efforts, and high/low angle rescue programs.
- **Community Emergency Response Team (CERT)** – The Operations and Training Divisions are responsible for the CERT program. CERT is a community team devoted to providing volunteer hours in the event of a major emergency that would tax the resources of the Fire Department. CERT members are provided with regular training in basic emergency service delivery and respond to large-scale events when called upon to enhance the services provided by the Fire Department.
- **Recruit Academy** – The Training Division is responsible for conducting recruit academies when necessary in order to provide superior training to newly hired firefighters.
- **Capital Projects** – The Fire Administration Division is responsible for capital improvement projects, such as large facility, apparatus, and equipment purchases that generally require debt-financing.

ORGANIZATIONAL CHART



PRIORITIES/HIGHLIGHTS

- Promote diversity, equity, and inclusion.
- Develop and implement a succession management plan.
- Continue to maintain and enhance positive labor/management relations.
- Continue transitioning all Fire Department Standard Operating Procedures into Lexipol.
- Complete Fire Impact Fee Nexus Study.
- Meet the established response time performance measure whereby the first-due unit should arrive within seven minutes, 90% of the time from the receipt of the 9-1-1 call in the regional fire dispatch center.
- Continue to engage in Computer-Aided Dispatch update/implementation and additional dispatch enhancements.
- Begin construction of Station 77 in the growing area in southern Elk Grove.
- Evaluate the unique hazards presented by the proposed Wilton Rancheria Casino and develop a plan for proposed new growth Station 78 to address those needs.
- Implement the intentional Mass Casualty Incident/Active Shooter Rescue Taskforce Program.
- Work with law enforcement partners to enhance our response to intentional mass casualty incidents including the planning and conducting of multi-agency Intentional Mass-Casualty Training exercises.
- Continue ongoing Strategic and Master Plan initiatives to further embrace a growing community and Fire Department.
- Defend obligation and right to provide medical response and transportations as afforded through Health and Safety Code Section 1797.201 and the Sacramento County Settlement Agreement.
- Develop and maintain community partnerships to support Fire Department and EMS interests in the community working towards workforce sustainability and diversity, public presence, and professional development.
- Work with local stakeholders to identify and/or develop ways to reduce the hospital wall time (APOT) to benefit the safety and health of our community members and personnel.
- Evaluate ongoing efforts in alternative deployment models of patient care (Mobile Integrated Health).
- Monitor ambulance unit hour utilization (UHU) and implement actions to maintain the UHU at a safe and sustainable level.
- Continue to develop a robust Annual Inspection Program, including target-hazard occupancies and full development of ImageTrend software for new and existing occupancies.
- Enhance staffing levels, reorganize workflows, and reorganized staff assignments to effectively address organizational needs and work practices.
- Utilize Community Risk Analysis data to develop a Public Education Program focused on addressing specific risks.
- Establish a Public Education Committee, comprised of public/private individuals and organizations within the community.
- In coordination with the Cities of Elk Grove and Galt, implement electronic plan submittal/review process utilizing Mobile-Eyes software.
- Continue to maintain, service, and repair Fire Department fleet, communications equipment, and breathing apparatus through the Fleet Maintenance Division.
- Develop, recruit for, manage, and conduct Recruit Academy 2021-01.

- Develop Command Training Center in the Training Division to facilitate officer development and succession planning at all levels of the organization.
- Continue to ensure all personnel receive mandated annual training while developing training programs that embrace new technology, methods, and emerging threats.
- Continue to enhance training and preparation for high-risk, low-probability emergencies.
- Increase the Department's number of qualified Rescue Technicians.

FULL-TIME STAFFING

Position	Authorized 2017/18	Authorized 2018/19	Authorized 2019/20	Proposed 2020/21
OFFICE OF THE FIRE CHIEF				
Fire Chief	1	1	1	1
Sr. Management Analyst	1	1	1	1
Management Analyst (Analytics)	1	1	1	1
Assistant to the Chief	1	1	1	1
Administrative Assistant (Accounts Payable)	1	1	1	1
ACTUAL OFFICE OF THE FIRE CHIEF	5	5	5	5
AUTHORIZED OFFICE OF THE FIRE CHIEF	5	5	5	5
OPERATIONS BRANCH				
Deputy Chief, Operations	1	1	1	1
Administrative Specialist, Offices of the Deputy Fire Chiefs	1	1	1	1
ACTUAL DEPUTY FIRE CHIEF - OPERATIONS	2	2	2	2
AUTHORIZED DEPUTY FIRE CHIEF - OPERATIONS	2	2	2	2
SHIFT OPERATIONS				
Battalion Chief, Operations (A-B-C) - Battalion 10	3	3	3	3
Battalion Chief, Operations (A-B-C) - Battalion 37	0	0	0	0
Fire Captains	27	27	27	27
Fire Engineers	27	27	27	27
Firefighter/Paramedics	67	62	84	84
Firefighter	21	17	9	9
Recruits (Academy)	0	19	0	25
ACTUAL SHIFT OPERATIONS	145	155	150	175
AUTHORIZED SHIFT OPERATIONS	147	150	150	165
EMERGENCY MEDICAL SERVICES (EMS)				
Battalion Chief, EMS	1	1	1	0
Assistant Chief, EMS	0	0	0	1
Day Staff Captain, EMS	1	1	1	2
Day Staff Any Rank, EMS	0	0	2	1
Performance & Development Coordinator	1	1	1	1
Assistant Performance & Development Coordinator	0	1	1	1
Administrative Assistant, EMS	0	1	1	1
Administrative Specialist (EMS Billing Technician), EMS	1	1	1	1
ACTUAL EMERGENCY MEDICAL SERVICES	4	6	8	8
AUTHORIZED EMERGENCY MEDICAL SERVICES	4	6	8	8
TRAINING / SPECIAL OPERATIONS				
Battalion Chief, Training	1	1	1	0
Assistant Chief, Training	0	0	0	1
Day Staff Captain, Training	1	1	1	1
Day Staff Captain, Special Operations	1	1	1	1
Day Staff Captain, Academy	0	1	1	1
Administrative Assistant, Training	1	1	1	1
ACTUAL TRAINING	4	5	5	5
AUTHORIZED TRAINING	4	5	5	5

FULL-TIME STAFFING (CONT.)

Position	Authorized 2017/18	Authorized 2018/19	Authorized 2019/20	Proposed 2020/21
ADMINISTRATIVE & FIRE PREVENTION BRANCH				
Deputy Chief, Administration	1	1	1	1
Battalion Chief, Support Services	1	1	1	1
Administrative Assistant/Staffing	1	1	1	1
ACTUAL ADMINISTRATIVE BRANCH	3	3	3	3
AUTHORIZED ADMINISTRATIVE BRANCH	3	3	3	3
LOGISTICS				
Logistics Technician	1	1	1	1
ACTUAL LOGISTICS	1	1	1	1
AUTHORIZED LOGISTICS	1	1	1	1
FLEET MAINTENANCE				
Fleet Manager	1	1	1	1
General Mechanic II	1	1	1	1
General Mechanic I	3	3	3	3
ACTUAL FLEET MAINTENANCE	5	5	5	5
AUTHORIZED FLEET MAINTENANCE	5	5	5	5
FIRE PREVENTION				
Fire Marshal/Assistant Chief	1	1	1	1
Plan Intake Specialist	1	1	1	1
Fire Inspector II	3	3	4	4
Fire Inspector I	1	1	2	2
Pub Ed Officer	1	1	1	1
Day Shift Any Rank, Fire Investigator/Code Enforcement	0	1	1	1
ACTUAL FIRE PREVENTION	7	8	10	10
AUTHORIZED FIRE PREVENTION	7	8	10	10
ACTUAL ADMINISTRATION TOTAL	16	17	19	19
ACTUAL FIRE DEPARTMENT TOTAL	176	190	189	214
AUTHORIZED FIRE DEPARTMENT TOTAL	178	185	189	204

FIRE DEPARTMENT BUDGET REVIEW SUMMARY

Acct. No.	Account Description	Actual 2017-18	Actual 2018-19	Approved 2019-20	Amended 2019-20	Requested 2020-21
1110	Salaries	22,313,964	22,601,108	23,650,479	23,475,000	25,299,242
1121	Part-time/Extra Help	27,621	62,076	71,430	71,430	70,200
1131	Overtime - Reimbursed	2,121,960	1,744,835	1	330,000	1
1132	Overtime	466,948	296,572	345,208	325,000	433,934
1133	Overtime - Station Staffing	3,487,512	3,422,505	3,331,420	4,479,227	2,591,783
1143	Uniform Allowance	126,587	174,175	176,602	170,000	181,061
1210	Retirement	5,358,886	6,016,628	7,096,870	7,003,076	8,231,372
1220	Medi/Social Security	408,350	393,468	332,749	407,652	409,832
1230	Group Insurance	6,287,603	6,248,504	6,799,458	6,745,000	7,382,403
1240	Work Compensation	1,895,767	2,136,135	2,176,128	2,140,964	2,472,660
Salaries and Benefits Total		42,495,198	43,096,006	43,980,345	45,147,349	47,072,488
2005	Advertising	1,384	351	0	0	0
2006	Legal Notices	2,093	3,374	2,000	4,500	2,350
2010	Permits/Licenses	9,566	8,823	25,945	25,945	27,751
2015	Blueprint/Copying Service	0	514	600	600	600
2021	Subscriptions	13,194	16,122	12,867	12,867	6,599
2022	Books/Periodicals	10,405	7,803	12,500	12,500	12,750
2025	Film/Photo	5,064	5,001	13,932	7,500	7,720
2029	Conferences	72,923	83,349	113,253	113,253	96,890
2030	Networking Events	1,127	315	0	500	1,450
2035	Training	190,390	77,029	181,904	181,904	113,522
2036	Certifications	9,770	15,405	28,150	28,150	28,081
2038	Pre-Employment	4,851	3,296	0	7,187	56,916
2039	Employee Transportation	1,791	4,129	4,450	8,500	6,110
2040	Strike Team Travel	10,611	6,990	1	550	1
2051	Insurance	251,065	285,814	372,000	372,000	520,001
2061	Memberships	4,395	8,283	9,930	9,930	10,166
2076	Office Supplies	34,096	34,387	26,475	26,475	22,150
2077	Public Ed Materials	9,915	9,206	9,750	9,750	9,750
2081	Postage Service	2,321	4,119	3,300	3,300	5,700
2085	Printing Services	4,002	6,253	13,580	13,580	14,580
2103	Ag Services/Supplies	46,534	35,466	42,100	42,100	39,500
2111	Building Maintenance	183,974	122,522	106,589	106,589	0
2191	Electricity	107,275	58,712	85,800	55,000	77,925
2192	Natural Gas/LPG Fuel Oil	48,232	56,474	69,560	60,000	54,145
2193	Refuse Collect/Disposal Svcs	14,730	15,048	22,174	22,174	21,462
2195	Sewage Disposal Services	15,903	19,307	12,700	12,700	19,490
2197	Telephone/Telegraph Services	211,244	197,538	223,601	223,601	232,357
2198	Water	49,354	54,628	44,375	76,750	67,060
2205	Automotive Maintenance Svcs	300,766	288,284	281,900	281,900	276,850
2226	Expendable Tools	2,844	5,840	44,225	44,225	37,720
2231	Fire Equipment and Maintenance	196,613	289,429	250,171	250,701	245,185
2236	Fuel/Lubricant Supply	284,611	295,390	306,745	306,745	321,552
2252	Medical Equip Supply	364,457	391,272	403,963	403,963	440,799

FIRE DEPARTMENT BUDGET REVIEW SUMMARY

Acct. No.	Account Description	Actual 2017-18	Actual 2018-19	Approved 2019-20	Amended 2019-20	Requested 2020-21
2261	Office Equipment Maintenance	7,940	10,440	6,750	6,250	6,450
2271	Radio Maintenance	12,381	3,741	20,180	20,180	50,160
2275	Rent/Lease Equipment Service	58,538	59,993	56,869	56,869	76,484
2291	Other Equip Maint. Svc/Sup	100,604	110,510	59,531	60,031	143,726
2314	Clothing/Personal Supply	265,302	136,660	580,927	580,927	542,235
2332	Food Supplies	18,207	19,330	18,740	15,000	17,200
2443	Medical Services	46,724	53,144	137,710	137,710	160,170
2505	Accounting/Financial Services	77,932	78,402	95,000	95,000	95,000
2511	Appraisal	0	6,500	0	0	0
2531	Legal Services	133,568	255,036	118,962	118,962	0
2561	Storm Water Prevention Program	2,062	1,424	0	0	1,496
2591	Professional Services	917,693	1,189,830	2,332,047	2,504,209	835,783
2811	Data Processing Maint Svs	70,815	152,569	66,821	100,821	0
2812	Data Processing Supplies	35,597	22,753	41,461	41,461	0
2931	Communication Services	744,014	849,250	1,018,830	1,018,830	1,198,180
2934	Public Works Services	0	0	0	0	0
2950	Taxes/Lic./Assmts.	12	13	0	131	0
Service and Supplies Total		4,956,889	5,360,068	7,278,368	7,481,820	5,904,016
3210	Interest Expenses	121,092	131,548	137,342	159,167	0
3220	Bond/Loan Redemption	0	0	0	0	135,888
3230	Lease Obligation Retire	907,060	1,167,080	1,621,800	1,647,800	0
Leases and Loans Total		1,028,152	1,298,628	1,759,142	1,806,967	135,888
4101	Land Acquisition Cost	0	0	0	0	0
4201	Structures & Improvements	8,748	21,558	160,000	1,679,700	0
4202	Improvements Other Than Bldg.	31,822	209,431	26,500	26,500	0
4301	Vehicles	1,919,109	580,353	2,386,634	1,911,998	130,000
4302	Other Equipment	202,609	371,784	1,789,581	1,789,581	0
4303	Office Equipment	3,093	642	1,800	1,800	0
4304	Office Furniture	4,567	1,585	1,000	1,000	0
4305	Computer Equipment	50,223	27,123	29,448	29,448	0
Capital Outlay Total		2,220,171	1,212,476	4,394,963	5,440,027	130,000
6980	Operating Transfers Out	1,615,500	1,552,456	1,465,880	1,465,880	3,061,301
	Apparatus & Equipment Reserve	0	0	0	0	0
	EMS-IGT Rollover Reserve	5,037,052	4,007,606	0	0	0
	Deferred Maintenance	0	0	0	0	0
Reserves & Allocations Total		6,652,552	5,560,062	1,465,880	1,465,880	3,061,301
TOTAL EXPENDITURES		57,352,962	56,527,240	58,878,698	61,342,043	56,303,693

FIRE DEPARTMENT BUDGET REVIEW SUMMARY

Acct. No.	Account Description	Actual 2017-18	Actual 2018-19	Approved 2019-20	Amended 2019-20	Requested 2020-21
6990	Operating Transfers In	(52,520)	(55,901)	(50,324)	(23,324)	(4,000)
9101	Property Taxes	(34,159,551)	(35,755,609)	(38,460,989)	(38,460,989)	(40,510,704)
9295	Plan Check Fees	(749,282)	(714,094)	(619,000)	(853,000)	(661,000)
9429	Building Rental	(314,259)	(306,843)	(315,187)	(315,187)	(315,187)
9571	Federal Aid - Public Safety	0	0	0	0	(250,380)
9699	Ambulance Transport Fees	(12,594,646)	(11,149,561)	(11,043,877)	(13,124,761)	(13,517,415)
9790	Revenues-Other	(2,862,654)	(3,826,226)	(1,881,692)	(2,069,341)	(490,706)
9998	Encumbered Funds	0	0	(258,569)	(258,569)	0
9999	Reserves	(1,876,176)	(990,022)	(3,548,679)	(3,361,299)	(554,301)
Total Revenue		(57,352,962)	(56,527,240)	(58,878,698)	(61,342,043)	(56,303,693)
NET SURPLUS/(DEFICIT)		0	0	0	0	0

FIRE DEPARTMENT BUDGET REVIEW SUMMARY BY SUB-BUDGET

Expenses by Category

	Admin 2001	Operations 2002	EMS 2003	Fire Prevention 2004	Fleet Maint 2005	Training 2006	Special Operations 2007	CERT 2008	Academy 2020	Fire Department Totals
Salaries & Benefits	3,214,842	25,283,674	13,639,591	1,996,835	733,775	1,052,104	290,476	20,705	840,486	47,072,488
Services & Supplies	272,936	2,967,662	1,627,487	171,552	133,461	208,858	85,820	10,511	425,729	5,904,016
Leases & Loans	135,888	0	0	0	0	0	0	0	0	135,888
Capital Outlay	65,000	65,000	0	0	0	0	0	0	0	130,000
Operating Transfers Out	980,230	1,405,327	515,172	77,479	35,247	33,531	13,515	0	800	3,061,301
Total Expenditures	4,668,896	29,721,663	15,782,250	2,245,866	902,483	1,294,493	389,811	31,216	1,267,015	56,303,693

Revenue by Accounts

Operating Transfers In	0	0	0	0	(4,000)	0	0	0	0	(4,000)
Property Taxes	(3,900,990)	(29,471,283)	(2,223,166)	(1,555,866)	(898,483)	(1,265,993)	(389,811)	(29,213)	(775,899)	(40,510,704)
Plan Check Fees	0	0	0	(661,000)	0	0	0	0	0	(661,000)
Building Rental	(315,187)	0	0	0	0	0	0	0	0	(315,187)
Federal Aid - Pub Safety	0	(250,380)	0	0	0	0	0	0	0	(250,380)
Ambulance Transport Fees	0	0	(13,517,415)	0	0	0	0	0	0	(13,517,415)
Revenues-Other	(410,000)	0	(21,203)	(29,000)	0	(28,500)	0	(2,003)	0	(490,706)
Reserves	(42,719)	0	(20,466)	0	0	0	0	0	(491,116)	(554,301)
Total Revenue	(4,668,896)	(29,721,663)	(15,782,250)	(2,245,866)	(902,483)	(1,294,493)	(389,811)	(31,216)	(1,267,015)	(56,303,693)
NET SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0	0	0

FIRE DEPARTMENT – ADMINISTRATION BUDGET 2001

MAJOR FUNCTIONS

The Administration Section of the Fire Department is comprised of the Fire Chief, Deputy Fire Chief – Administration and Support Services, Administrative Battalion Chief, Senior Management Analyst, Management Analyst, Assistant to the Fire Chief, Administrative Assistant – Accounts Payable/Receivable, Administrative Assistant – Staffing, Logistics Technician, part-time Logistics Courier, and part-time Office Specialist.

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) legislative advocacy; and 10) Department accountability.

The Deputy Chief is responsible for: 1) personnel management and investigations; 2) agency representative for procedural issues; 3) sub-budget management; 4) Fire Prevention; 5) fleet services; and 6) serves as Third-in-Command of the Fire Department.

The Administrative Battalion Chief is responsible for: 1) the operational component of capital facilities; 2) Cosumnes CSD Emergency Preparedness Program; 3) personal protective equipment (PPE) program; 4) logistics; and 5) other specialized duties as assigned by the Fire Chief.

The Senior Management Analyst is responsible for 1) budget development, management, and analysis; 2) capital project management; 3) fee preparation and collection; 4) purchasing and accounts payable; and 5) other assorted business-related practices within the Fire Department.

The Management Analyst is responsible for 1) single-point of contact for all Fire Department data analytics; 2) data collection and analysis to determine current and project future needs of the Department; 3) system administrator for all Department-wide programs, including: ImageTrend, Telestaff, and Intterra; 4) budget development and administration in coordination with the Sr. Management Analyst; 5) grant writing and maintenance; and 6) back-up Department administrator for Tyler New World ERP.

The Executive Assistant to the Fire Chief is responsible for 1) Fire Chief confidential administrative support; 2) Board Staff Report administration; 3) CFD records retention and storage program administration; and 4) CFD strategic and master planning administration.

2019-20 ACCOMPLISHMENTS

- Continued implementation of the findings and recommendations of the Standards of Coverage, Management Assessment, and Strategic Plan, as approved by the Board of Directors. (Goals 1a, 1b, and 1c)
- Continuously sought out and obtained external revenue sources to assist the Department in accomplishing its Mission. (Goals 5d and 5e)
- Developed the design and construction documents process for Station 77 development. (Goals 3a and 3b)
- Actively coordinated the Regional Diversity Task Force. (Goals 1a, 1b, and 2c)
- Continued transition of Department Standard Operating Procedures into Lexipol. (Goals 1a and 5b)
- Entered into a services agreement with the Wilton Rancheria. (Goals 4a, 4b, and 4c)
- Maintained positive labor/management relations. (Goals 1a and 6b)
- Completed the purchase of an EMS/Logistics Facility adjacent to the Fire Headquarters Complex. (Goals 1a, 2b, 3c, and 4b)

GOALS FOR 2020 -21

- Complete a Fire Impact Fee nexus study. (Goals 5a, 5b, 5c, and 6a)
- Promote diversity, equity, and inclusion. (Goals 1b, 1c, and 6b)
- Continue the development of succession management processes. (Goals 1a, 1b, and 6b)
- Continue to enhance the use of data and analytics. (Goals 5a and 6a)
- Maximize the use of existing technology platforms and identify means for reducing impacts on line personnel. (Goals 1a, 1b, and 6b)
- Continue the transition of Department Standard Operating Procedures into Lexipol. (Goals 1a and 6b)
- Continue to maintain positive labor/management relations. (Goals 1a, 1c, and 6b)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Proposed 2020-21
Department facilities	10	11	11

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries & Benefits	7,686,047	1,975,393	1,975,393	3,214,842
Service & Supplies	1,124,376	471,793	474,924	272,936
Leases & Loans	302,772	302,772	350,597	135,888
Capital Outlay	13,672	128,848	128,848	65,000
Operating Transfers Out	1,552,456	972,624	972,624	980,230
Reserve Increase	1,852,971	0	0	0
Total Expenditures	12,532,293	3,851,430	3,902,386	4,668,896

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Operating Transfers In	18,634	19,324	19,324	0
Property Tax	9,007,132	2,472,094	2,472,094	3,900,990
Interest Income	18,457	0	0	0
Building Rental	0	315,187	315,187	315,187
Revenues Other	3,488,070	354,988	344,779	410,000
Reserves	761,057	689,837	708,789	42,719
Total Revenue	12,532,293	3,851,430	3,860,173	4,668,896

Budget Highlights

Salaries & Benefits

The Fire Administration sub-budget for salaries and benefits increases as a result of Board-approved salary increases, a 17% increase in health care expenses, a 9% increase in worker’s compensation insurance, and the annual retirement health care contribution (GASB 45).

Services & Supplies

The Fire Administration services and supplies budget drops due to less reliance on professional services for fee studies, a drop in conferences related to COVID-19, and a more streamlined training budget.

Leases & Loans

Moving forward this category will not be used for debt payments; those payments will now reside in Operating Transfers Out.

Operating Transfers Out

Remains essentially the same with a drop in debt payments for a consolidated loan offset by the addition of debt payments for the new EMS/Logistics Facility and transfers for expenses related to CSD Administration of facilities and information technology.

Property Taxes

Galt property taxes increase by 6.5%, while additional general fund monies are moved into the Fire Administration revenue account in order to balance the corresponding increase in salaries and benefits mentioned above.

Revenues Other

The revenues other amount includes activity from the Galt RDA, fire control service charges, and reserves. As the Galt RDA winds down its activities the residual tax increments that were passed through to the Fire Department as a result of the 2009 Settlement Agreement with the City of Galt revert to normal property tax. While this revenue stream is decreasing there is no loss in overall revenue as the normal Galt property tax

revenues increase in relation to the decreasing residual tax increments. The fire control services account contains revenue from the Community Facilities Districts (CFDs) in both Elk Grove and Galt. In Elk Grove there has been a substantial jump in revenue with the sale of residential and commercial real estate that has been annexed into the Elk Grove CFD over the past few years.

Reserves

With the retirement of the loan for Station 72, use of Fire Impact Fee reserves drops substantially. Reduced need for Fire Impact fees also dropped this revenue amount.

FIRE DEPARTMENT – OPERATIONS BUDGET 2002

MAJOR FUNCTIONS

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

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

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

The Administrative Specialist is responsible for: 1) Deputy Fire Chief confidential administrative support; 2) Fire Department Mutual Aid and Operational Cost Recovery; 3) Lexipol Administration for the Department; 4) Liaison to the Department of Motor Vehicles; and 5) Responsible for the coordination of recruitment and promotional processes with the Human Resources Division.

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

2019-20 ACCOMPLISHMENTS

- The Board adopted response time performance measure requires the first-due unit to arrive within 7 minutes, 90% of the time from the receipt of the 9-1-1 call in the regional fire dispatch center. This equates to 1-minute dispatch time, 2-minute company turnout time, and 4-minute drive time in the most populated areas. In 2019, this was met 86.9% of the time. (Goals 1a, 1b, 4a, and 4b)
- Responded to 20,791 calls for service in 2019, 75.2% of which were medical emergencies. (Goals 1a, 4a, 4b, and 4c)
- Worked with SRFECC and Regional Partners to complete the upgrade and conversion of the radio system P25. (Goals 1a, 1b, and 4a)
- Completed an upgrade and replacement of all Department SCBA's using a regional Assistance to Firefighters Grant. (Goals 1a, 2a, and 3c)
- Actively engaged in the Sacramento Regional Incident Management Team's responses, specifically the California Capitol Air Show and the memorial services for Tami Thatcher. (Goals 1a and 4c)
- Continued to enhance and standardize the Department's firefighting water delivery equipment and procedures. (Goals 4a and 5b)
- Renewed the mutual aid agreements with Lodi and Stockton Fire Departments. (Goals 4a and 4b)
- Upgraded and replaced the thermal imaging cameras throughout the Department to a smaller, less expensive, more functional model. (Goals 1a, 3c, and 5b)

GOALS FOR 2020-21

- Meet the Board adopted response time performance measure whereby the first-due unit should arrive within 7 minutes, 90% of the time from the receipt of the 9-1-1 call in the regional fire dispatch center. This equates to 1-minute dispatch time, 2-minute company turnout time, and 4-minute drive time in the most populated areas. (Goals 1a, 1b, and 4c)
- Continue to engage in CAD update/implementation and additional dispatch enhancements. (Goals 1a, 1b, and 4c)
- Implement a pilot program to staff two day shift medic units to assist with peak hour call volume and daily unit hour utilization. (Goals 1a, 2a, 4a, and 4c)
- Recruit for and conduct academy 21-01 to address attrition and staff Station 77. (Goals 1a, 2a, and 2b)
- Continue to identify response needs to address the unique hazards that the Wilton Rancheria Casino will bring to the District and prepare for (and begin to design) Station 78. (Goals 1a, 2a, 2b, and 4c)
- Explore the community partnership possibilities of a mobile integrated health platform. (Goals 1a, 2a, 4a, and 5b)
- Implement the intentional Mass Casualty Incident/Active Shooter Rescue Taskforce Program. (Goals 1a, 2a, and 2c)
- Evaluate staffing levels using unit hour utilization data and take steps to improve systems to address the issues. (Goals 1a and 5b)
- Work with local stakeholders to identify and/or develop ways to reduce the hospital wall time (APOT) to benefit the safety and health of our community members and personnel. (Goals 1b, 4a, 4c, and 6c)

PERFORMANCE/WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Projected 2020-21
Fire & Life Safety emergencies	20,791	20,000	20,000
Fire Stations	8	8	8
Staffed Companies	17	19	21

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries and Benefits	23,519,313	23,784,472	24,673,729	25,283,674
Service and Supplies	2,317,889	2,953,603	2,948,747	2,967,662
Leases / Loans	803,889	1,182,914	1,182,914	0
Capital Outlay	616,382	434,220	434,220	65,000
Operating Transfers Out	0	281,113	281,113	1,405,327
Reserve Increase	1,243,373	0	0	0
Total Expenditures	28,500,846	28,636,322	29,520,723	29,721,663

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Operating Transfers In	27,598	27,000	0	0
Property Tax	24,333,249	27,645,283	27,645,283	29,471,283
Building Rental	306,843	0	0	0
State Aid (Wildland)	2,777,746	1	400,000	1
Federal Aid (FEMA SAFER)	762,283	640,000	640,000	250,379
Revenues – Other	293,127	324,038	346,258	0
Total Revenue	28,500,846	28,636,322	29,031,541	29,721,663

Budget Highlights

Salaries & Benefits

Salary and benefits in the Operations Division increase based on Board approved salary increases, PERS retirement increases, a 17% increase in health care expenses, and a 9% increase in worker’s compensation insurance.

As with previous years, no estimate is made on reimbursed overtime associated with wildland firefighting, though the Amended FY 2019/20 budget contains \$640,000 in reimbursed overtime for wildland incidents the Cosumnes Fire Department participated in during the 2019 fire season.

Services & Supplies

The services and supplies category increases are driven by higher insurance liability costs and general inflation. A more liberal definition of fixed assets (from \$2,500 to \$5,000 per asset) also moved some expenses from fixed assets into the services and supplies budget.

Leases & Loans

Loan obligations are now contained within Operating Transfers Out.

Capital Outlay

Fixed asset purchases in Fire Operations consist of one command vehicle for the Deputy Chief – Operations.

Operating Transfers Out

All loans for apparatus and equipment have been moved into Operating Transfers Out, which leads to a large increase in this account offset by the decrease in leases and loans.

State Aid (Wildland)

The budget remains at \$1 for wildland fire reimbursements.

Federal Aid (FEMA SAFER Grant)

The Federal Emergency Management Agency SAFER Grant will fund eight firefighters at 35% for 9 months of the fiscal year. The grant will closeout in March of 2021 after three years of funding.

FIRE DEPARTMENT – EMERGENCY MEDICAL SERVICES BUDGET 2003

MAJOR FUNCTIONS

The Cosumnes Fire Department provides ambulance transportation and pre-hospital emergency medical services to the citizens of Elk Grove and Galt; while also providing transportation services for Wilton, Herald, Courtland, and Walnut Grove. The Fire Department employs 174 Emergency Medical Technicians (EMTs), 113 of whom are Paramedics, and operates seven full-time and two dayshift ambulance companies in order to provide those services, which are all overseen by the Department's Emergency Medical Services (EMS) Division.

The EMS division is managed by an Assistant Chief and supported by an EMS Captain, two Any Rank EMS Specialists, a Performance and Development Coordinator, an Assistant Performance and Development Coordinator, an Administrative Specialist, and an Administrative Assistant. The EMS Lab, located at the Fire Department's Training Facility, offers state-of-the-art training equipment for continuing education and training for District and regional EMS providers. The EMS Division also utilizes a Mobile Training Unit designed to bring realistic simulation training to District fire stations in order to help crews minimize their out of area time from their first due response areas.

The Acting Assistant 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) Special Event Medical Response; 4) Alternative Care and Transport Program; 5) Department Infection Control program; and 6) sub-budget management.

The EMS Captain, and EMS Specialists work in a coordinated manner to ensure projects, tasks, and assignments supporting the EMS Division and line operations are completed. These assignments not only support the Fire Department, but EMS functions within the Parks and Recreation and Administrative Services Departments as well. These assignments include, but are not limited to: maintaining supplies, equipment, and technology, and providing training such as Stop the Bleed, High Performance CPR, and Lifeguard medical aid transition scenarios. A new function added to the Division includes patient advocate representative and care center and hospital liaisons.

The Performance and Development Coordinator (PDC) and Assistant Performance and Development Coordinator (APDC) are 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 Division also supports numerous ventures with private and public partnerships to ensure the maintenance and development of the communities rights for competent, timely and appropriate patient assessment, care and transport.

2019-20 ACCOMPLISHMENTS

- Purchase one new medic unit and support equipment to maintain fleet readiness. (Goals 3a, 4a, and 4b)
- Develop and maintain community partnerships to support Fire Department and EMS interests in the community working towards workforce sustainability and diversity, public presence, and professional development. (Goals 1a and 4a)
- Modernize the EMS lab to facilitate continued state of the art training ventures. (Goals 1a and 3c)
- Agency Recognition by EMS Industry including Zoll "Pulse Award for Integration of Technology to Improve Patient Outcomes". (Goal 1a)
- Staff were requested to speak at International EMS Conferences on the use of Electronic Data Management, and Use of Technology in diversifying training modalities. (Goals 1a and 1b)
- Enhanced the clinical focus on patient care through the use of technology deployment with the Continuous Quality Improvement Team. (Goal 1a)
- Provide for professional development opportunities to develop administrative and line operations staff. (Goal 1a)
- Pursue grant opportunities and alternative revenue sources for operational stabilization and sustainability. (Goals 5d and 5e)
- Deploy Rescue Taskforce Personal Protective Equipment and training and conduct multi-agency Intentional Mass-Casualty Training exercises. (Goals 1a and 2a)
- Explore opportunities to deploy Health Information Exchange with regional partners. (Goals 1a and 1c)
- Explore opportunities in the alternative deployment models of patient care and follow up via Community Paramedicine and or Mobile Integrated Health. (Goals 1a and 1c)
- Implemented updated reimbursement and fee collections processes to further maximize cost recovery efforts. (Goal 5c)

GOALS FOR 2020-21

- Complete a review and update the EMS Masterplan which expires with the close of this fiscal year. (Goals 4b and 4c)
- Purchase one new medic unit and support equipment to maintain fleet readiness. (Goal 2b, 3a, and 3c)
- Purchase new construction medic unit for Station 77. Contract need for December 2020 for delivery August 2021. (Goal 2b, 3a, and 3c)
- Purchase two new EMS staff vehicles, one to replace 71-36 and one new addition for the two staff added in FY18-19. (Goal 3a and 3c)
- Deploy Emergency Medical Services Subject Matter Experts on a shift basis to provide direct support to line operations, cooperator liaisons, technical expertise, wall time management, and overall support for 8 medic units. (Goal 1a, 1b, and 4c)
- Recruit EMS Specialist day shift at mid-year to build succession planning for the EMS Shift Specialist deployment program. (Goal 1a, 4b, and 4c)
- Deploy Emergency medical Services Special Event service involving the repurpose of the Mass Casualty Medical Support Unit, retrofit of the EMS bike team, and the procurement of the limited access patient care and transport utility vehicle. (Goal 2b, 3c, and 4c)
- Support with Subject Matter Experts, Academy 20-01. (Goals 1a and 1b)
- Manage succession, recruitment and retention plan for EMS Division staff to include Assistant Chief, Admin Specialist and EMS Specialist Positions. (Goals 1a and 1b)

- Develop and maintain community partnerships to support Fire Department and EMS interests in the community working towards workforce sustainability and diversity, public presence, and professional development. (Goals 1b and 6c)
- Modernize the EMS lab to facilitate continued state of the art training ventures. (Goals 1a, 3b, and 3c)
- Provide for professional development opportunities to develop administrative and line operations staff. (Goal 1a)
- Pursue grant opportunities and alternative revenue sources for operational stabilization and sustainability (Goals 5c, 5d, and 5e)
- Implement technologies to support decentralized training ventures to improve operational unit hour availability. (Goals 4b and 4c)
- Develop Care Focused clinical review and training teams. (Stroke, STEMI, CPR). (Goals 1a and 4b)
- Explore EMS education specialist position to address community outreach, education, and injury prevention goals designed to improve patient care outcomes. (Goals 4a and 4b)
- Deploy Rescue Taskforce Personal Protective Equipment and training and conduct multi-agency Intentional Mass-Casualty Training exercises (Goals 1a and 2a)
- Explore opportunities to deploy Health Information Exchange with regional partners. (Goals 4a, 4b, and 4c)
- Explore opportunities in the alternative deployment models of patient care and follow up via Community Paramedicine and or Mobile Integrated Health. (Goals 4a and 4b)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Proposed 2020-21
Ambulance transports	14,700	15,452	16,237
EMT/Paramedic Training hours	1,350	2,142*	4,590*
Academy EMT/Paramedic Training hours	2,900	4,080	6,000
CQI hours/committee member	18	22	26

*Federal, State and Local mandated training requirements

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries & Benefits	8,666,013	12,570,409	13,059,493	13,639,591
Service & Supplies	1,429,831	1,569,143	1,740,565	1,627,487
Leases & Loans	191,967	273,456	273,456	0
Capital Outlay	482,896	28,872	28,872	0
Operating Transfers Out	0	155,709	155,709	515,172
Reserves	808,063	0	0	0
Total Expenditures	11,578,770	14,597,589	15,258,095	15,782,250

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Property Tax	0	3,540,612	3,540,612	2,223,166
Ambulance Transport Fees	11,130,175	11,035,377	13,116,261	13,517,415
Revenues – Other	448,595	21,600	26,600	21,203
Reserves	0	0	0	20,466
Total Revenue	11,578,770	14,597,589	16,683,473	15,782,250

Budget Highlights

Salaries & Benefits

Emergency Medical Services salaries and benefits increase with the movement of two paramedics from Fire Operations to the EMS sub-budget to account for the new day medic. Board approved salary increases and increases to health care, PERS retirement, and worker’s compensation insurance also play a part.

Services & Supplies

The EMS supplies and expenses budget remains flat, with inflationary increases for medications, supplies, and insurance liability that were updated in the amended FY 2019/20 budget and have stayed substantially the same.

Leases & Loans

All loans for ambulances have been moved to Operating Transfers Out.

Operating Transfers Out

Transfers Out in Fire EMS increase due to the addition of a loan for the new EMS/Logistics Facility and the movement of legal costs from services and supplies. Additional costs related to the movement of expenses for facilities and information technology to the Administrative Services Department are also contained here.

Property Tax

Increased revenue from ambulance transport fees reduces the need for property tax revenue.

Ambulance Transport Fees

Ambulance transport fees include the Ground Emergency Medical Transport (GEMT), ambulance transport, First Responder Fees, and the Emergency Medical Services Intergovernmental Transport (EMS-IGT) program. The GEMT program has slightly less revenue due to the payment in FY 2019/20 of revenue that was paid in arrears from FY 2010/11. There is still an outstanding GEMT revenue payment of \$275,000 from FY 2009/10 that is held at the federal level, but that payment is not contained within the FY21 revenue budget as no estimate has been made on its timing. The EMS Division generates substantial revenue from ambulance transport and first responder fees, but drops slightly due to the COVID-19 reduction in transports as the community has practiced social distancing. The EMS-IGT program is estimated to return approximately \$2,265,000 to the Fire Department for MediCal transports conducted in FY 2019/20.

Reserves

Fire Impact Fee reserves pay a small portion of the loan for the new EMS/Logistics Facility.

FIRE DEPARTMENT – FIRE PREVENTION BUDGET 2004

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.

The Fire Marshal, reports to the Deputy Chief of Administration and leads the Fire Prevention Bureau with responsibility for oversight of: 1) code enforcement; 2) inspection of new and existing occupancies; 3) plan review and construction inspection; 4) fire investigation; 5) public education; and 6) sub-budget management. The Fire Marshal supervises the Fire Prevention staff, which includes six Fire Inspectors, a Fire Investigation/Code Enforcement Officer, a Plan Intake Coordinator, a Public Education Officer, and a part-time Administrative Assistant.

The Annual Inspection and Code Enforcement Program is primarily responsible for inspection of existing occupancies for compliance with the appropriate California Building regulations (e.g. the California Fire Code, California Code of Regulations Title 19, California Health & Safety Code, Cosumnes Fire Department local Ordinance and applicable NFPA standards). Occupancies are typically assigned regular inspections based on statutory requirements to conduct life safety inspections in certain occupancy types. This program area also encompasses the Vegetation Management Program. This program's primary purpose is to limit the potential sources of fuel for fire through abatement of combustible rubbish and vegetation to create "defensible space" around properties. "Defensible space" allows firefighters to effectively stop fires from spreading from open space areas to homes and properties.

The Plan Review and Construction Inspection Programs are primarily responsible for plan review, new construction inspections, and fire and life safety systems acceptance testing. This testing ensures that life safety systems are installed per the approved plans and will operate as designed when needed.

The Fire Investigation Program is responsible for determining origin and cause of fires. In the past year, the Department implemented a new "Shift Investigator" program with the intent of educating more of our members in fire investigation techniques and creating a sustainable investigation program for the future. The Fire Investigators work closely with other law enforcement personnel from our County and City agencies to affect the successful investigation, arrest, prosecution, and conviction of arsonists.

The Public Education Program provides a long list of valuable programs to the public to promote and teach fire safety to all ages through a variety of delivery methods. The programs range from teaching parents how to properly install car seats, to assisting senior citizens in learning how to recognize and eliminate hazards in their home.

2019-20 ACCOMPLISHMENTS

- Fully automated the inspection process using ImageTrend software and iPads to execute all state mandated Annual Inspections. (Goals 1a and 4a)
- Completed the adoption/ratification of the 2019 California Fire Code, with local amendments, before the Sacramento County Board of Supervisors, CCSD Board of Directors, Elk Grove City Council and Galt City Council. (Goals 1c and 2c)
- Performed a comprehensive fee study and adopted an updated Fire Prevention Fee Schedule effective January 1, 2020. (Goals 5b and 5c)
- In accordance with Senate Bill 1205, adding Section 13146.4 to the California Health and Safety Code, annual inspections were completed in 100% of all schools (91) and applicable residential occupancies (76) within our District response area. (Goal 2c)
- Continued education and initiated field training of six new Shift Fire Investigators to further develop the "Shift Fire Investigator" program. (Goals 1a and 4b)

GOALS FOR 2020-21

- Continue to develop a robust Annual Inspection Program, including target-hazard occupancies and full development of ImageTrend software for new and existing occupancies. (Goals 1a, 1b, and 4b)
- Continue to develop the Fire Investigation/Code Enforcement Officer, as well the Shift Investigators, to create a well-trained cadre of Fire Investigators within the department. (Goals 1a and 4b)
- Perform a comprehensive Community Risk Analysis to develop a Community Risk Reduction Plan focused on addressing specific risks. (Goals 2c, 4a, and 4c)
- Establish a "Public Education Committee", comprised of public/private individuals and organizations within the community. (Fire Prevention Goals 5c and 6c)
- Purchase and implement Mobile Eyes software program to support electronic plan submittal/review and construction processes. (Fire Prevention Goals 1a, 3a, 3b, 3c, 6a, 6b and 6c)

PERFORMANCE/WORKLOAD MEASURES

Measure	Projected 2019-20	Proposed 2020-21
Plan checks	900	1,000
Construction inspections	2,100	2,400
Annual state mandated inspections	164	164
Annual permit inspections	150	300
Code Enforcement Inspections	100	120
Weed Abatement Inspections	180	195
Fire Investigations	49	75
Arson incidents	35	50
Car seat inspections/installations	100	120
Station tours	72	85

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries & Benefits	1,391,824	2,007,598	2,007,598	1,996,835
Service & Supplies	140,615	226,714	260,714	171,552
Capital Outlay	0	72,800	72,800	0
Operating Transfers	0	29,262	29,262	77,479
Reserves	244,175	0	0	0
Total Expenditures	1,776,614	2,336,374	2,370,374	2,245,866

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Operating Transfers	9,174	0	0	0
Property Tax	972,262	1,697,374	1,697,374	1,555,866
Plan Check Fees	714,094	619,000	853,000	661,000
Revenues Other	81,084	20,000	25,000	29,000
Total Revenue	1,776,614	2,336,374	2,575,374	2,245,866

Budget Highlights

Salaries & Benefits

Decreases in salaries and benefits are a result of calculations in the new position budgeting software. There have been no changes to staff levels between Fiscal Year 19/20 and the proposed Fiscal Year 20/21.

Services & Supplies

The reduction in services and supplies budget for Fire Prevention is a result of the elimination of the contracted Plans Examiner. The two new inspectors have finished their one-year probationary period and are absorbing the work load previously handled by the contracted Plans Examiner.

Operating Transfers Out

Transfers Out in Fire Prevention increases due to the movement of expenses for facilities and information technology to the Administrative Services Department. These expenses will be managed at the District level and funded through a transfer from the Fire Department.

Plan Check Fees

The Fire Prevention Division is using a five-year average estimate of plan check revenues for Fiscal Year 20/21.

**FIRE DEPARTMENT – FLEET MAINTENANCE
BUDGET 2005****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 Maintenance Division is tasked with servicing and repairing the Department's vehicles to be ready at any moment to respond to emergencies. The Division's staff is comprised of three General Equipment Mechanic Is, one General Equipment Mechanic II, and one General Equipment Mechanic III.

The General Equipment Mechanic III in charge of the Division, reports directly to the Deputy Fire Chief – Administration and Support Services and is charged with: 1) scheduling, servicing, and tracking preventive maintenance and repairs on all District 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.

2019-20 ACCOMPLISHMENTS

- Maintained fleet of Fire apparatus and District vehicles to District standards and performed service and repairs as needed. (Goals 3b and 3c)
- Provided in-house SCBA, radio, MDC repair and maintenance services. (Goals 3b, 3c, and 4b)
- Conducted respiratory FIT testing for all Department safety personnel. (Goals 1a, 2a and 2c)
- Completed build-up of two Type I Engines, one Battalion Chief Command Vehicle, and assorted staff vehicles. (Goals 2b, 3a, and 3b)
- Upgraded the Fleet Maintenance facility indoor lighting to energy efficient LED. (Goals 1a and 5b)

GOALS FOR 2020-21

- Continually assess the workload of the mechanics to ensure that the staffing levels meet the current and short-term needs of the Department. (Goals 1a, 4b, and 4c)
- Assess the ongoing feasibility for Fleet Management to be responsible for and provide all in-house SCBA, radio, and MDC repair and maintenance services. (Goals 4b and 4c)
- Keep fleet of Fire apparatus and District vehicles maintained to District standards and perform service and repairs as needed. (Goals 3b and 3c)
- Complete the build-up of one Mobile Air Unit and three staff vehicles. (Goal 3a)
- Complete the ethanol-free fuel project. (Goal 3b)
- Support the development of the specification and purchase of two replacement wildland fire engines. (Goals 3c, 4a, and 5b)
- Add new diagnostic tools to inventory to provide more efficient service and maintenance. (Goals 1a and 3b)

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries & Benefits	584,838	794,671	794,671	733,775
Service & Supplies	69,217	146,417	146,417	133,461
Capital Outlay	72,564	158,881	158,881	0
Operating Transfers Out	0	13,586	13,586	35,247
Reserve Increase	55,392	0	0	0
Total Expenditures	782,011	1,113,555	1,113,555	902,483

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Operating Transfers In	495	4,000	4,000	4,000
Property Tax	765,534	972,974	972,974	898,483
Revenues – Other	15,982	136,581	136,581	0
Total Revenue	782,011	1,113,555	1,113,555	902,483

Budget Highlights

Salaries and Benefits

Salaries and benefits in Fleet Maintenance have increased, but this is offset by the movement of long-term retirement obligations to the Fire Administration sub-budget.

Services and Supplies

The Fleet Maintenance services and supplies budget slightly decreases.

Capital Outlay

The FY 2019/20 purchase of a new fuel system drops out of the budget and results in a reduction in Fleet Maintenance capital outlay.

FIRE DEPARTMENT – TRAINING BUDGET 2006

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 but are not limited to: company/command level fire combat for structures, wildland, industrial and transportation, hazardous materials incidents, rescue and emergency medical services. Specialized training programs such as swift water rescue, extrication, and high/low angle rescue are also coordinated through the Training Division in cooperation with the Special Operations Division.

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.

Led by the Acting Training Assistant Chief, the Training staff includes: two Training Captains, and an Administrative Specialist. The Training Assistant Chief is responsible for: 1) management of Department training; and 2) sub-budget management.

2019-20 ACCOMPLISHMENTS

- Completed Recruit Academy 2019-01. (Goals 1a, 2a, and 4a)
- Conducted a Captain’s Promotional Exam. (Goals 1a and 4a)
- Conducted a Battalion Chief’s Promotional Exam. (Goals 1a and 4a)
- Hosted and managed the following State Fire Marshal classes (Goals 1a and 2a):
 - Driver Operator 1A and 1B
 - Vehicle Extraction
 - Fire Control 3A and 4B
 - HazMat First Responder Operations/Decontamination

GOALS FOR 2020-21

- Complete probationary testing for Recruit Academy 2019-01. (Goals 1a and 2a)
- Develop and manage Recruit Academy 2020-01. (Goals 1a, 2a, and 4a)
- Develop and manage a Company Officer’s Academy. (Goals 1a and 4a)
- Conduct an Engineer exam. (Goal 1a)
- Participate in the development of the Fire Department Capital Improvement Plan. (Goals 5c and 5d)
- Participate in the development of a Department succession and recruitment plan. (Goals 1a, 4b, and 4c)
- Implement a Command Training Center. (Goals 1a and 4b)
- Host and manage the Company Officer series of State Fire Marshal Classes. (Goal 1a)

PERFORMANCE/WORKLOAD MEASURES

Measure (by training category)	Total Hours	Total Courses
Administrative Courses	1,862	25
Daily Routine/Training	2,136	10
EMS Training	1,846	71
Monthly Training	12,574	137
Taskbook Sign-offs	1,912	233
Total	20,330	233
Total Employees: 183 for 111 average hours each		

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries & Benefits	965,816	1,003,015	1,003,015	1,052,104
Service & Supplies	220,647	267,227	259,795	208,858
Capital Outlay	9,722	9,450	9,450	0
Operating Transfers Out	0	10,450	10,450	33,531
Total Expenditures	1,196,185	1,290,142	1,282,710	1,294,493

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Property Tax	1,172,112	1,241,642	1,241,642	1,265,993
Revenues Other	24,073	48,500	83,900	28,500
Total Revenue	1,196,185	1,290,142	1,325,542	1,294,493

Budget Highlights

Salaries and Benefits

The Training Division sub-budget salaries and benefits increases as a result of Board-approved salary increase, a 17% increase in health care expenses, a 9% increase in worker's compensation insurance, and the annual retirement health care contribution (GASB 45).

Services and Supplies

Decrease in services and supplies is due to the elimination of the American River College instructor services agreement.

Capital Outlay

This category is down as a result of reclassification of purchases less than \$5,000.

Operating Transfers Out

Transfers Out in Training increases by \$2,523 due to increase in the PERS Pension Bond payment. Each of the main sub-budgets contained within the overall Fire Department budget is allocated expenses for its share of legal counsel, the Opterra Solar project bonds and the PERS Pension Bond.

Revenues Other

A reduction in the American River College reimbursement leads to a \$55,400 decrease in miscellaneous revenues.

FIRE DEPARTMENT – SPECIAL OPERATIONS BUDGET 2007

MAJOR FUNCTIONS

The Special Operations Division works in concert with the Training Division to provide specialized training in high-risk, low-frequency emergency incidents. Based out of the William Perry Schulze Training Center, Special Operations utilizes some of the more interesting training props, like the Confined Space area or the rail tank car, and provides support for the Training Division during live training evolutions.

Special Operations consists of one Special Operations Captain who is responsible for coordinating the Technical Rescue program and reports directly to the Training Assistant Chief.

2019-20 ACCOMPLISHMENTS

- Updated and improved REM equipment cache (Goal 2a)
- Transitioned UAS program to the Special Operations Division (Goals 1a and 4b)
- Hosted and managed the following State Fire Marshal classes (Goals 1a, 1c, 2a, and 4b):
 - Confined Space Operations
 - Confined Space Awareness
 - LARRO
 - Rescue Systems 1
 - River/Flood Water Rescue
 - Trench Rescue
 - Rescue Systems 2

GOALS FOR 2020-21

- Expand the Unmanned Aerial System Program (Goals 1a and 4b)
- Upgrade the flood/rescue boat program (Goals 1a and 4b)
- Refurbish the Collapse House (Goals 3a and 3c)
- Increase the number of qualified Rescue Technicians (Goals 2a and 4b)
- Address anticipated changes in the national Urban Search & Rescue Program (Goals 2a and 4b)
- Schedule monthly Rescue Training (Goals 2a and 4b)
- Bolster rescue instructor cadre (Goals 1a, 2a, and 4b)

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries & Benefits	282,156	279,202	279,202	290,476
Service & Supplies	57,463	83,247	83,247	85,820
Capital Outlay	17,238	0	0	0
Operating Transfers Out	0	3,136	3,136	13,515
Total Expenditures	356,857	365,585	365,585	389,811
Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Property Tax	356,480	365,585	365,585	389,811
Revenues Other	377	0	0	0
Total Revenue	356,857	365,585	365,585	389,811

Budget Highlights

Salaries & Benefits

The Special Operations salaries and benefits increases as a result of Board-approved salary increase, a 17% increase in health care expenses, a 9% increase in worker’s compensation insurance, and the annual retirement health care contribution (GASB 45).

Services & Supplies

Increase in services and supplies are due to rescue equipment replacement.

Property Taxes

The Special Operations Division is entirely funded by the General Fund through property taxes. Occasional miscellaneous revenue is generated through grants or training classes.

**FIRE DEPARTMENT – COMMUNITY EMERGENCY RESPONSE TEAM
BUDGET 2008**

MAJOR FUNCTIONS

Following a major disaster, first responders who provide fire and medical services often struggle to meet the demand for the increase in services. Factors like number of victims, communication failures, and road blockages can prevent people from accessing emergency services they have come to expect through 911. People will have to rely on each other for help in order to meet their immediate lifesaving and life sustaining needs.

The Fire Department understanding that emergency services will not meet the immediate needs of the community following a major disaster (such as an unpredictable earthquake) has developed the Community Emergency Response Team (CERT). This program provides the following training to help prepare team members on what to do in the event of an unforeseen emergency or disaster:

- Presents the facts about what to expect following a major disaster in terms of immediate services.
- Provides descriptions regarding team member responsibility for mitigation and preparedness.
- Trains team members in lifesaving skills with emphasis on decision making skills, rescuer safety, and doing the greatest good for the greatest number.
- Organizes teams so that they are an extension of first responder services, offering immediate help to victims until professional services arrive.

The Elk Grove/Galt CERT program is about readiness, people helping people, rescuer safety, and doing the greatest good for the greatest number of people. It is a positive and realistic approach to emergency and disaster situations where the citizens and leaders of Elk Grove and Galt can contribute to emergency services.

2019-20 ACCOMPLISHMENTS

- Conducted 4 Level III classes, 1 Level II class, and 5 refresher CERT classes for community volunteers. (Goals 1a and 1b)
- Team members were activated 4 times – 2 to provide support to missing children searches and 2 to provide support for first responder memorial services. (Goal 2a)

GOALS FOR 2020-21

- Conduct 11 separate CERT classes for community volunteers. (Goals 1a and 4c)

PERFORMANCE / WORKLOAD MEASURES

Number of Events CERT Attended	13
Number of Activations	4
Number of Training Hours	564
Number of All Hours (Training + Activations + Events):	2,378 by 83 Members
Total Members	230

BUDGET SUMMARY

Expenses by Category	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries & Benefits	26,432	26,432	20,705
Service & Supplies	11,031	11,031	10,511
Total Expenditures	37,463	37,463	31,216

Revenue by Account	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Property Tax	35,459	35,459	29,213
Revenues - Other	2,004	2,004	2,003
Total Revenue	37,463	37,463	31,216

Budget Highlights

Salaries & Benefits

Salaries and benefits in the CERT budget consist of the regular overtime for Department Subject Matter Experts who conduct classes for community volunteers.

Services & Supplies

The majority of the expenses in this category are related to the supplies necessary to conduct CERT classes. There are some expenses related to events, such as fuel use and rehab medical supplies.

FIRE DEPARTMENT – RECRUIT ACADEMY BUDGET 2020

MAJOR FUNCTIONS

The Cosumnes Fire Department Recruit Academy sub-budget was created in 2019 within the Fire Department designed to outline and manage the expenses and revenues related to recruit academies that the Fire Department conducts. In previous years, the Recruit Academy budget was contained within the Fire Operations sub-budget. Over the past ten years, on average, a formal Recruit Academy has been conducted once every three years. It is a Cosumnes Fire Department internal academy, with almost all training and management conducted on-site at the William Perry Schulze Fire Training Center. Some off-site training takes place as necessary. Generally, the Recruit Academy is six months long and utilizes in-house Subject Matter Experts and Training Captains.

The full curriculum ranges from basic firefighting techniques to more advanced EMS and special rescue training. Once a recruit has graduated from the Recruit Academy, they are a fully functioning Cosumnes Fire Department firefighter, with all the capabilities and training necessary to provide the excellent services our community has come to expect.

2019-20 ACCOMPLISHMENTS

- Conducted a full six-month Recruit Academy, graduated 17 in February 2020. (Goals 1a, 2a, and 4a)

GOALS FOR 2020-21

- Begin planning & development of Recruit Academy 2021-01. (Goals 4b and 5b)
- Fund pre-employment expenses for Recruit Academy 2021-01. (Goals 5a, 5b, and 6a)
- Begin a full six-month Recruit Academy for 25 Fire Recruits. (April – June in 2021) (Goals 1a, 2a, and 4c)

BUDGET SUMMARY

Expenses by Category	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries & Benefits	1,539,153	1,327,816	840,486
Service & Supplies	349,687	356,874	426,529
Operating Transfers Out	0	0	800
Total Expenditures	1,888,840	1,684,690	1,267,015

Revenue by Account	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Property Tax	489,966	489,966	775,899
Reserves	1,398,874	1,192,842	491,116
Total Revenue	1,888,840	1,682,808	1,267,015

Budget Highlights

Salaries & Benefits

Salaries and benefits for the Recruit Academy can be attributed to the payroll expenses for 25 Recruit Firefighters and the overtime cost of utilizing line personnel as Subject Matter Experts.

Services & Supplies

The Recruit Academy services and supplies expenses are related to the need to purchase personal protective equipment, training supplies, and assorted professional services like background checks for 25 Recruit Firefighters.

Property Taxes

At final budget \$775,899 of the normal general fund allocation will be used to help fund the Recruit Academy as a one-time cost.

Reserves

The balance of the Recruit Academy will be funded using EMS-IGT reserves for its EMS component.



Parks and
Recreation
Department

COSUMNES COMMUNITY SERVICES DISTRICT



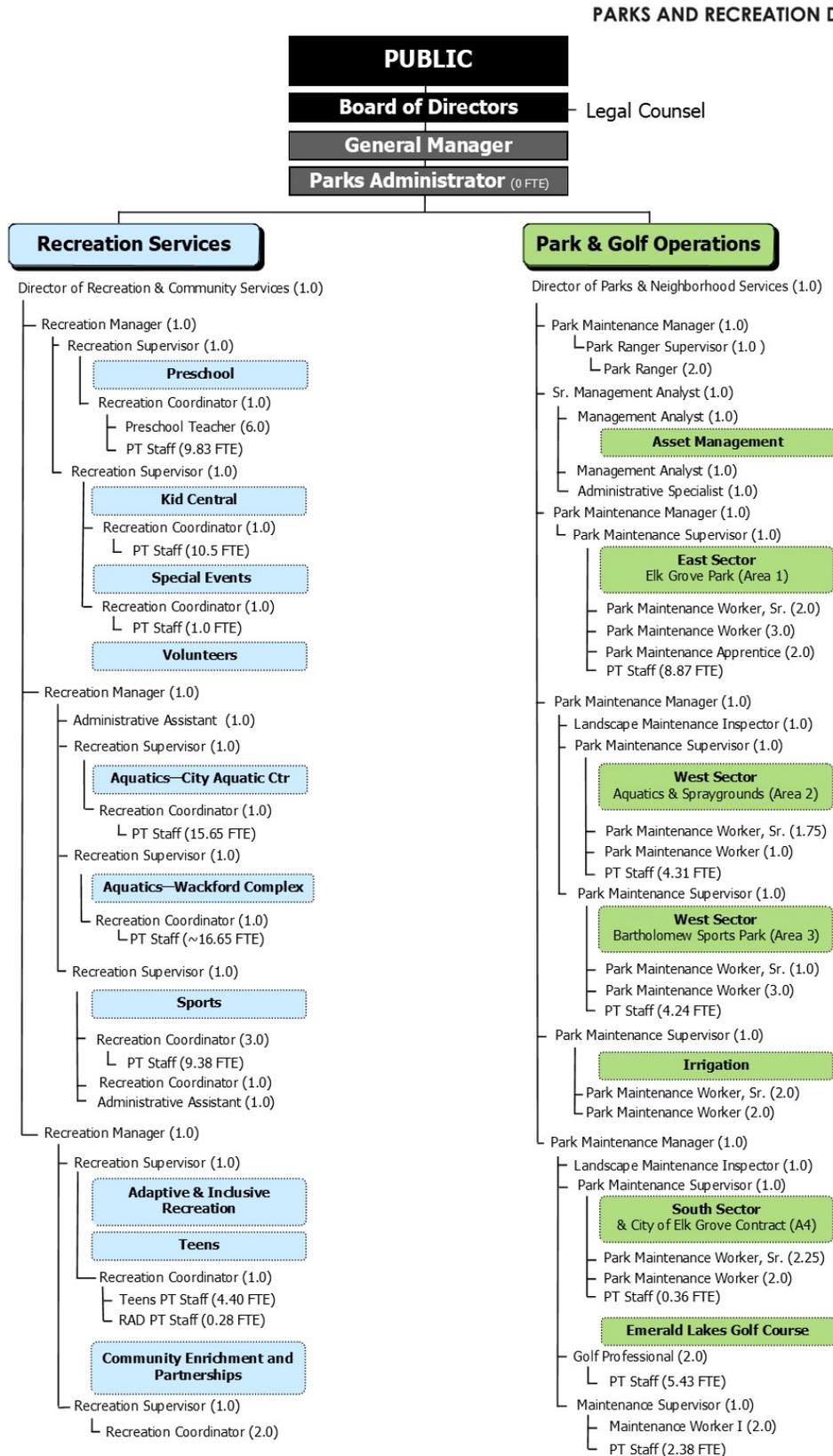
PARKS & RECREATION DEPARTMENT BUDGET 3000

DEPARTMENT DESCRIPTION

The Parks and Recreation Department's mission is to provide exceptional parks and recreation services to the diverse Elk Grove community. The vision is to have an inclusive and connected park, recreation, and trails system that delivers opportunities for health and wellness, social interaction, and delight to the Elk Grove community.

- **Recreation and Community Services** – The Recreation and Community Service area is responsible for recreation programs such as preschools, afterschool programs, summer camps, teens, adaptive and inclusive recreation programs, special events, sports, aquatics, and volunteers. This budget also includes recreation facilities, aquatic facilities and community centers. The Recreation and Community Services is divided into services areas: general overhead, aquatics, sports, youth development, special events and recreation facilities.
- **Park and Golf Operations** – Park and Golf Operations includes all land management activities at parks, streetscapes, trails, Emerald Lakes Golf Course and other owned greenspaces. As well as, operational maintenance for aquatic centers, spray grounds, and sports centers. Park and Golf Operations is divided into four units: Administration, West Sector, East Sector, and South Sector, which includes the City of Elk Grove contract and Emerald Lakes Golf Course.

DEPARTMENT ORGANIZATIONAL CHART



PRIORITIES/HIGHLIGHTS

- Meeting the needs of our growing community. Create responsive programs, parks and facilities for Elk Grove's diverse and growing community.
- Revitalizing and developing community spaces. Strengthen parks and recreation facilities for future generations.
- Enhancing community connections. Foster collaborative partnerships that leverage strengths and resources to enhance recreation experiences.
- Ensuring a sustainable parks and recreation system. Allocate staff and resources based on sound operational practices to ensure long-term operation and maintainability.

FULL-TIME STAFFING

PARKS ADMINISTRATIVE SERVICES				
Position	Authorized 2017/18	Authorized 2018/19	Authorized 2019/20	Proposed 2020/21
Administrator	1	1	0	0
Executive Assistant	0	1	0	0
Administrative Specialist (Reclassified to Executive Assistant)	0.6	0	0	0
	1.6	2	0	0
RECREATION SERVICES				
Position	Authorized 2017/18	Authorized 2018/19	Authorized 2019/20	Proposed 2020/21
Administrative Assistant - COEG	1	1	1	1
Administrative Assistant - CCSD Aquatics	0	0	1	1
Administrative Assistant - Front Office	1	1	1	1
Administrative Assistant - Sports	1	1	1	1
Building Maintenance Worker II - COEG (Reclassified to Facilities Technician)	1	1	0	0
Facilities Technician - COEG	0	0	1	1
Parks and Recreation Director	0	0	1	1
Preschool Teacher	6	6	6	6
Recreation Coordinator - CEP	2	2	2	2
Recreation Coordinator - COEG	1	1	1	1
Recreation Coordinator - CSD Aqua	1	1	1	1
Recreation Coordinator - KC	1	1	1	1
Recreation Coordinator - RAD (Reclassified to Recreation Supervisor)	1	1	0	0
Recreation Supervisor - RAD, Teens	0	0	1	1
Recreation Coordinator - Special Events	2	2	2	1
Recreation Coordinator - Sports	3	4	4	4
Recreation Coordinator - Teens	1	1	1	1
Recreation Coordinator - Youth	1	0	1	1
Recreation Manager	2	3	3	3
Recreation Superintendent (Reclassified to Parks and Recreation Director)	1	1	0	0
Recreation Supervisor - CEP	1	1	1	1
Recreation Supervisor - COEG	1	1	1	1
Recreation Supervisor - CSD Aqua	1	1	1	1
Recreation Supervisor - Front Office (Reclassified to Recreation Manager)	1	0	0	0
Recreation Supervisor - KC	1	1	1	1
Recreation Supervisor - Sports	1	1	1	1
Recreation Supervisor - Youth	0	1	1	1
	32	33	35	34

FULL-TIME STAFFING (CONT.)

PARK & GOLF OPERATIONS				
Position	Authorized 2017/18	Authorized 2018/19	Authorized 2019/20	Proposed 2020/21
Administrative Assistant (Reclassified to Administrative Specialist)	1	0	0	0
Administrative Specialist	0	1	1	1
Golf Manager (Reclassified to Park Maintenance Manager)	1	1	0	0
Golf Professional	1	1	2	2
Landscape Maintenance Inspector	2	2	2	2
Maintenance Supervisor	1	1	1	1
Maintenance Worker I	2	2	2	2
Management Analyst	0	1	2	2
Management Analyst (Reclassified to Sr. Management Analyst)	1	0	0	0
Park Maintenance Apprentice	0	0	2	2
Park Maintenance Manager	3	3	4	4
Park Maintenance Supervisor	4	4	5	5
Park Maintenance Worker	7	7	11	11
Park Maintenance Worker, Sr.	6	6	9	9
Park Ranger	0	0	2	2
Park Ranger Supervisor	0	0	1	1
Park Superintendent (Reclassified to Parks and Recreation Director)	1	1	0	0
Parks and Recreation Director	0	0	1	1
Sr. Management Analyst	0	1	1	1
	30	31	46	46
Department Totals	63.6	66	81	80

PARKS & RECREATION DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2017-18	Actual 2018-19	Approved 2019-20	Projected 2019-20	Proposed 2020-21
1110	Salaries	3,197,977	3,776,587	3,985,970	3,983,129	2,837,729
1121	Part-time/Extra Help	2,172,102	2,423,448	2,876,037	2,859,348	2,630,042
1210	Retirement	494,278	636,638	749,368	739,604	525,892
1220	Medi/Social Security	151,516	157,918	189,618	191,867	156,937
1230	Group Insurance	1,145,229	1,277,949	1,383,709	1,471,536	1,076,587
1240	Work Compensation	111,990	159,060	162,460	162,113	131,666
Salaries and Benefits Total		7,273,551	8,431,600	9,347,162	9,407,597	7,358,853
2005	Advertising	36,007	22,787	34,562	33,077	10,792
2006	Legal Notice	0	646	665	665	665
2010	Permits / Licenses	0	26,696	40,161	40,647	35,664
2015	Blueprint/Copying Service	0	0	0	0	0
2021	Subscriptions	372	348	440	510	450
2022	Books/Periodicals	399	806	925	925	675
2025	Film/Photo	26	97	180	180	180
2029	Conferences	10,823	45,050	35,150	35,150	32,439
2030	Networking Events	0	3,542	4,017	4,617	3,111
2035	Training	27,922	15,052	21,630	22,830	17,839
2036	Certifications	0	11,126	13,615	13,615	11,722
2038	Pre Employment	0	26,176	70,098	70,098	41,800
2039	Employee Transportation	11	90	0	0	100
2051	Insurance	85,063	130,665	140,171	127,396	184,749
2061	Memberships	12,425	14,871	22,653	22,909	25,284
2076	Office Supplies	27,982	28,743	25,735	25,268	18,535
2077	Public Ed Materials	9,116	10,744	8,250	9,750	0
2081	Postage Service	31,962	33,052	35,248	35,748	2,585
2085	Printing Services	83,141	88,447	102,974	100,509	27,525
2103	Ag Services/Supplies	47,104	56,007	75,885	72,246	86,310
2105	Tree Services	0	4,603	12,384	12,384	12,384
2111	Building Maintenance	142,788	137,936	255,114	305,712	73,634
2122	Chemical Supplies	124,301	136,291	150,050	126,850	144,450
2141	Land Improvements	144,097	74,740	69,750	78,389	48,245
2145	Irrigation	0	3,799	4,500	4,500	7,194
2191	Electricity	309,664	157,867	169,822	202,578	197,018
2192	Natural Gas/LPG Fuel Oil	104,523	118,306	106,775	120,525	120,125
2193	Refuse Collect/Disposal Svcs	14,560	20,988	16,750	20,680	21,544
2195	Sewage Disposal Services	16,726	17,516	21,195	20,220	35,100
2197	Telephone/Telegraph Services	85,996	104,707	114,312	102,501	92,247
2198	Water	27,743	38,240	38,850	38,850	45,430
2205	Automotive Maintenance Svcs	4,830	11,989	8,535	11,325	9,681
2226	Expendable Tools	2,467	2,584	5,000	4,500	3,475

PARKS & RECREATION DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2017-18	Actual 2018-19	Approved 2019-20	Projected 2019-20	Proposed 2020-21
2231	Fire Extinguisher Maint.	1,232	640	1,476	1,460	1,765
2236	Fuel/Lubricant Supply	12,966	25,198	22,800	28,400	24,500
2252	Medical Equip Supply	150	503	2,840	2,990	2,901
2261	Office Equipment Maintenance	15,563	30,768	22,750	22,750	22,700
2275	Rent/Lease Equipment Service	150,360	159,135	192,285	195,160	217,203
2291	Other Equip Maint. Svc/Sup	25,338	20,303	16,000	16,510	15,750
2314	Clothing/Personal Supply	35,746	35,154	41,102	43,000	37,450
2332	Food Supplies	148,097	159,386	199,737	197,157	119,505
2351	Laundry Service	177	322	725	725	625
2443	Medical Services	12,588	0	0	0	0
2505	Account/Financial Services	5,627	5,227	5,500	5,500	5,500
2531	Legal Services	50,997	44,088	23,085	23,085	0
2561	Storm Water Prev. Program	0	1,678	3,918	3,918	4,118
2591	Professional Services	1,258,032	1,417,246	1,584,965	1,557,408	1,120,661
2811	Data Processing Maint Svs	41,917	72,088	108,969	85,304	0
2812	Data Processing Supplies	30,542	16,285	17,239	18,549	5,142
2851	Recreational Trips	15,822	17,867	16,888	18,996	12,846
2852	Recreational Supplies	353,694	350,322	383,336	367,699	349,274
Service and Supplies Total		3,508,896	3,700,720	4,249,011	4,253,765	3,250,892
3210	Interest Expenses	10,934	6,497	11,256	11,574	0
3230	Lease Obligation Retire	46,210	37,993	40,748	38,266	0
Leases and Loans Total		57,144	44,490	52,004	49,840	0
4101	Land Acquisition Cost	0	0	0	0	0
4201	Structures & Improvements	28,353	0	18,000	43,760	0
4202	Improvements Other Than Bldg.	2,110,422	1,885,928	13,559,664	13,554,075	0
4301	Vehicles	0	8,509	0	0	0
4302	Other Equipment	38,006	33,147	18,995	37,700	0
4303	Office Equipment	0	0	0	2,200	0
4305	Computer Equipment	38,581	69,285	75,650	68,580	0
Fixed Assets Total		2,216,378	1,996,869	13,672,309	13,706,315	0
6980	Facility Use Transfer	509,367	947,312	1,126,358	1,112,412	917,074
Operating Transfers Out		509,367	947,312	1,126,358	1,112,412	917,074
7901	Contingencies	0	0	8,000	6,945	5,000
7999	Reserve Increase	21,095	2,607,979	8,230	29,731	8,230
TOTAL EXPENDITURES		13,599,613	17,728,970	28,463,074	28,566,605	11,540,049

PARKS & RECREATION DEPARTMENT BUDGET SUMMARY

<u>Acct. No.</u>	<u>Account Description</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Approved 2019-20</u>	<u>Projected 2019-20</u>	<u>Proposed 2020-21</u>
6990	Operating Transfers In	(1,190,264)	(1,571,882)	(2,368,081)	(2,345,320)	(375,945)
	Operating Transfers In	(1,190,264)	(1,571,882)	(2,368,081)	(2,345,320)	(375,945)
9101	Property Tax	(4,109,195)	(5,025,616)	(5,479,949)	(5,459,142)	(3,467,849)
9429	Building Rental	(821,640)	(891,036)	(790,827)	(804,597)	(152,675)
9646	Recreation Fees	(5,516,007)	(6,209,214)	(6,661,251)	(6,675,039)	(6,815,584)
9790	Revenues-Other	(732,406)	(4,128,635)	(10,293,892)	(10,312,860)	(727,996)
	Subtotal 9000	(12,409,348)	(16,514,333)	(26,094,993)	(26,221,285)	(11,164,104)
	TOTAL REVENUE	(13,599,613)	(18,086,215)	(28,463,074)	(28,566,605)	(11,540,049)
	NET OVERAGE/(DEFICIT)	0	357,245	0	0	0

**PARKS & RECREATION DEPARTMENT
BUDGET SUMMARY BY SUB-BUDGET**

Expenses by Category

	Parks Admin	Aquatics	Sports	Youth Development	Special Events	Golf Course	Facilities	Community Enrich/Partner	EGAC	Parks Dept. Totals
Salaries and Benefits	920,712	918,528	947,044	2,127,870	203,191	830,362	106,124	348,117	956,905	7,358,853
Services and Supplies	137,656	54,100	272,948	168,081	430,537	474,538	1,245,637	294,335	173,060	3,250,892
Leases and Loans	0	0	0	0	0	0	0	0	0	0
Fixed Assets	0	0	0	0	0	0	0	0	0	0
Operating Transfers	396,528	400	64,100	82,040	7,134	11,482	156,858	26,459	172,073	917,074
Contingencies	0	0	5,000	0	0	0	0	0	0	5,000
Reserve Increase	0	0	8,230	0	0	0	0	0	0	8,230
TOTAL EXPENDITURES	1,454,896	973,028	1,297,322	2,377,991	640,862	1,316,382	1,508,619	668,911	1,302,038	11,540,049

Revenue by Accounts

Operating Transfers In	(284,135)	(300)	(10,010)	(1,000)	(75,000)	0	(5,500)	0	0	(375,945)
Property Tax	(1,121,954)	(22,930)	(110,272)	0	(195,592)	(360,282)	(1,445,244)	(211,575)	0	(3,467,849)
Building Rental	0	(55,000)	(30,000)	0	0	0	(53,475)	0	(14,200)	(152,675)
Recreation Fees	0	(894,798)	(1,147,040)	(2,376,991)	(358,923)	(949,100)	(1,200)	(441,957)	(645,575)	(6,815,584)
Revenues-Other	(48,807)	0	0	0	(11,347)	(7,000)	(3,200)	(15,379)	(642,263)	(727,996)
TOTAL REVENUE	(1,454,896)	(973,028)	(1,297,322)	(2,377,991)	(640,862)	(1,316,382)	(1,508,619)	(668,911)	(1,302,038)	(11,540,049)
NET OVERAGE/(DEFICIT)	0	0	0	0	0	0	0	0	0	0

**PARKS & RECREATION DEPARTMENT – Recreation and Community Services Overhead
BUDGET 3100**

MAJOR FUNCTIONS

The Recreation and Community Services budget includes the leadership team that oversees the Recreation and Community Services Division. This budget includes one Director and three Recreation Managers and general overhead expenses for the Recreation and Community Services service areas. Responsibilities include oversight of the Recreation and Community Services, employee engagement program, committees, training, and strategic and long-term planning.

2019-20 ACCOMPLISHMENTS

- Re-structured the allocated resources within the Department to meet the demands in recreation programming. The Department was restructured, aligning like services, and creating a clearer career track for staff. (Goal 4a-c)
- Provided monthly support to the Department, including accounting for Department payables and receivables, performing monthly budget reviews, and assisting with the Community Services and Recreation Division’s Cost Recovery program. (Goal 5a, 5b, 6a)
- Managed the Department’s Standard Operating Procedures to ensure staff adherence to policies and procedures. (Goal 1a)
- Provided the Board with the Department’s Fee Schedule for approval, which incorporated local benchmarking and cost of service analysis. (Goal 5a, 5b, 6a)
- Reallocated resources within the Department to meet the demands in recreation programming. The Department was restructured from five to four divisions: aligning like services and creating a clearer career track for staff. (Goal 4a-c)

GOALS FOR 2020-21

- Support staff through the implementation of the Department’s Three-Year Strategic Plan. (Goal 1a-c, 5a-c)
- Implementation of the Strengths Program. (Goal 1b, 4c)
- Leadership of District Wide committees which include the Giant Pumpkin Festival, Employee Engagement and Diversity and Equity Committee. (Goal 2b, 3b)
- Restructure of the Recreation Delivery Services to improve efficiency and effectiveness. (Goal 3a, 2c)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Final 2020-21
Volunteer Hours	14,786	13,500	13,500

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Projected 2019-20	Final 2020-21
Salaries and Benefits	1,272,026	1,802,062	1,853,399	920,712
Service and Supplies	402,332	530,071	534,410	137,656
Leases/Loans	8,833	9,293	9,060	0
Capital Outlay	19,022	69,800	62,770	0
Operating Transfers	500,972	445,081	445,081	396,528
Total Expenditures	2,203,18	2,856,307	2,904,720	1,454,896

Revenue by Account	Actual 2018-19	Adopted 2019-20	Projected 2019-20	Final 2020-21
Operating Transfers	179,402	493,348	447,063	284,135
Property Tax	1,725,906	2,351,959	2,351,959	1,121,954
Revenues Other	36,238	11,000	94,873	48,807
Total Revenue	2,068,594	2,856,307	2,904,720	1,454,896

Budget Highlights

Salaries and Benefits

Despite increases associated with minimum wage and full-time benefits, the net Salaries and Benefits expenses decreased due to a reorganization of the Parks & Recreation Department and a reallocation of staffing expenses from the Administration sub-budget to the Business and Public Affairs sub-budget.

Services and Supplies

This category contains expenses associated to the services and supplies that benefit the entire Department. Expenses include professional development, pre-employment, legal and technology. The total expenses within this category has decreased compared to the prior year due to the reorganization of the Parks & Recreation Department and the New Administration Department splitting funds between two sub budgets.

Operating Transfers

Costs associated to overhead are transferred from the Parks Administration sub-budget to the new Information Technologies sub-budget. Overall, a decrease in transfers from the Youth Development sub-budget to the Administration sub-budget resulted in a decrease in the operating transfer expenses.

PARKS & RECREATION DEPARTMENT – AQUATICS BUDGET 3200

MAJOR FUNCTIONS

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

2019-20 ACCOMPLISHMENTS

- Provided open public recreation swim to 31,031 swimmers at District aquatic facilities. (Goal 4c)
- Provided 783 swim lesson classes to 3,624 participants teaching lifesaving skills. (Goals 2c, 4a, 4c)
- Participated as a host location for the World’s Largest Swim Lesson. (Goal 2c, 4a, 4c)
- Continued to facilitate facility usage of the Wackford Complex and Jerry Fox Swim Center for high school swimming and water polo teams to conduct practices, swim meets, and games. (Goals 4a, 4c)
- Continued partnership with the Elk Grove Piranhas to provide the community a recreation swimming team to over 320 kids ages 5-18. (Goals 4a, 4c, 5b)
- Demonstrated continued commitment to the profession of Parks and Recreation through involvement and leadership within the California Parks and Recreation Society (CPRS) with staff being elected and serving in leadership positions at the State, District, and Section levels. (Goals 1a, 6b)
- Conducted 33 American Red Cross Lifeguard Training, Water Safety Instructor, and Basic Water Rescue classes; certifying and training 990 participants. (Goals 2a, 2c, 4a)
- Conducted approximately 50 hours of training for over 100 lifeguards in the areas of emergency action plans, water rescue skills, CPR/AED, oxygen administration, patient assessment, and customer service. (Goals 2a, 2c, 4a)
- Hosted the Healthy Kids Extravaganza, a Health & Wellness event, to bring awareness to childhood obesity. (Goals 2a, 2c, 6c)
- Recruitment planning, implementation, and hiring of lifeguards and food service staff for programs and operations during the summer. (Goals 4a-c)
- Hosted the Pool of Pumpkins, a floating pumpkin patch event, for the 5th consecutive year welcoming over 500 participants. (Goals 4a-c)
- Held a successful Aquatic Section Retreat where staff defined roles for both supervisors and coordinators. (Goals 1a, 6b)
- Continued to build interdepartmental relationships with CSD Fire to plan and implement onsite volunteer organization for the Fire Department’s “Mass Casualties Incident” trainings. (Goals 2a, 2c)
- Adapted Aquatic Leadership Development (ALD) into Recreation Leadership Development (RLD) in partnership with the new Recreation Services Area and Community Services Area to provide professional development for over 50 part-time staff. (Goals 1a, 1c, 6b)

GOALS FOR 2020-21

- Update the facility equipment replacement plan for aquatic & concession operations. (Goals 3c)
- Continue our staff recognition program of internal customer service that provides a positive and engaging workplace through acknowledgment of good work performance. (Goal 1a)

- Implement teambuilding opportunities that include gathering of staff in and outside of work where applicable to help foster a positive work environment. (Goal 1a)
- Provide onsite supervision of staff and programs at Jerry Fox Swim Center, Home Run Snacks, and Clyde’s Cave to ensure high quality programming and service is delivered. (Goal 1a)
- Provide swim lesson program evaluations at the conclusion of all swim lesson sessions to receive comments and concerns of participants. (Goals 4a-c)
- Implement new aquatic programming at Wackford Complex and Jerry Fox Swim Center to include water polo clinics, camp splash and adult fitness on the pool deck. (Goals 4a-c)
- Maintain relationships with the current community groups utilizing our facilities: high school swim teams, high school water polo teams, Elk Grove Piranhas swim team, Special Olympics, and welcome any new community group to the best of our abilities. (Goal 6c)
- Provide on-going training to aquatic staff through monthly or semi-monthly training that reinforces core skills needed for successful performance and job success. Continue the development of job succession training for all aquatic positions and concession operations. (Goals 2 a-c)
- Continue the growth of the Healthy Kid Extravaganza event with the partnership of all areas included in Recreation Services Area. (Goals 1a, 4a-c)
- Continue to build interdepartmental relationships between Aquatics, Park and Golf Operations, and Facilities to enhance and streamline operations at the Wackford Complex, Jerry Fox Swim Center, and future Elk Grove Aquatic Complex. (Goals 3a-c)
- Implement job shadowing for Recreation Coordinators within the Recreation Services Area including shadowing 2 hours in each specific area. (Goal 1a, 6b)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Proposed 2020-21
Hours of Trainings	3,852	3,900	3,900
Swim Lesson Classes	1,287	1,280	1,280
Swim Lesson Participation	6,092	6,000	6,000
Recreation Swim Participation	57,771	55,000	50,000
Swim for Fitness / Water Aerobics Daily Participation	20,077	18,000	18,000
Education / Training Classes	47	50	50
Education / Training Participation	1,368	1,000	1,000
Wackford Aquatic Pools Rentals	30	20	25
Jerry Fox Swim Center Rentals	39	25	20
Pool Parties	230	220	220
User Group Lane Hours	10,225	5,400	5,400

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries and Benefits	940,741	835,124	847,529	918,528
Service and Supplies	130,680	140,691	140,464	54,100
Operating Transfers	0	69,485	55,598	400
Total Expenditures	1,071,421	1,045,300	1,043,591	973,028

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Operating Transfers	0	0	0	300
Property Tax	0	0	0	22,930
Building Rental	157,624	75,000	75,000	55,000
Recreation Fees	967,546	970,000	995,025	894,798
Total Revenue	1,125,170	1,045,300	1,070,325	973,028

Budget Highlights

Salaries and Benefits

The Board adopted a new Part Time Salary Schedule which addressed the annual minimum wage increase and classification compaction. As a result, part time expenses have increased and will continue to increase. These increases were offset by a decrease within full time expenses due to a reallocation of management expenses from individual program budgets to the Parks Administrative Services budget.

Services and Supplies

Total expenses within the Aquatics sub-budget services and supplies category have decreased from prior years due to the move of concessions due to the reorganization of the Parks and Recreation Department.

Operating Transfers

Costs associated to overhead are transferred from the Aquatics sub-budget to the Information Systems sub-budget.

Building Rental

Rentals fees associated with the school district joint use and aquatic facility rentals. There is an overall decrease in rental revenue as user groups moved to the City of Elk Grove Aquatic Center.

Recreation Fees

Most of the aquatic programming is planned for a decrease in participation due to the unknown effects from the opening of the new City of Elk Grove Aquatic Center. Staff will monitor program participation to salaries during the Fiscal Year 2020-2021 mid-year review process.

PARKS & RECREATION DEPARTMENT – SPORTS BUDGET 3400

MAJOR FUNCTIONS

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

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

The youth sports program area includes leagues, camps, clinics and classes 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. All volunteer coaches go through online certification training through Positive Coaching Alliance (PCA) and a Concussion Training with the CDC Head's Up program.

Staff works with community sports groups to provide fields for practice, games and tournaments.

2019-20 ACCOMPLISHMENTS

- Continued implementation of a field selection process that has increased the number of youth sports organizations, and Elk Grove residents, with access to CSD fields. (Goals 4a-c)
- Continued working relationships with Elk Grove youth sports organizations. (Goal 6c)
- Increased number of gym and field rentals including tournaments by maximizing facility usage and increased communication with field users (Goals 4a-c).
- Worked with the Elk Grove Unified School District to obtain facility use for the CSD youth basketball league. (Goals 6c)
- Continued to maintain ID badge process for volunteer coaches. These identify who is eligible to be around youth participants and ensures the safety of the participants. (Goals 1a-c, 2c)
- Continued an online coach certification program, Positive Coaching Alliance (PCA), to allow coaches an easier process for meeting all CSD coaching requirements. (Goals 1a-c, 2c)
- Offered a variety of sports programs that promoted positive, active, and healthy lifestyles for both youth and adults. (Goal 4c)
- Managed online registration for all adult sports programs through Team Sideline. (Goals 1a-c)
- Staff attended numerous outreach events including special events, school open houses and school orientations. (Goals 1a-c).
- Improved part time staffing structure through evaluation and improvements to staff training and interaction. (Goals 1a-c)
- Continued collaboration with Sacramento Kings to integrate the Jr. Kings Basketball program with our Youth Basketball League. (Goals 4a-c)
- Continued work on re-branding Sports programs with the new logo and tagline. (Goal 1b)
- Hosted the Sacramento area tournament for our Youth Flag Football League. (Goal 6c)
- Held the 1st Annual Campies Awards to celebrate a successful summer camp season with staff.
- Completed a successful clean out and re-organization of all sports related equipment from the Waterman storage unit.

- Held a successful staff retreat with the focus on team goals, new program ideas, and updates to section branding.

GOALS FOR 2020-21

- Continue to maintain strong partnerships Elk Grove Unified School District and Elk Grove youth sports organizations. (Goal 6c)
- Continue to improve customer service within the sports section through training and increased communication with participants. (Goals 1a, 1b)
- Continue improvements to the field user program and manual. Focusing on allocation of field space at BSP (Goals 4a-c).
- Audit field user groups to ensure they meet or exceed the residency requirements and that CSD facilities are used in accordance with the results of the field selection process. (Goals 6a, 3b)
- Create an equipment inventory and life cycle plan for sports including a responsible way to recycle old equipment. (Goals 3b, 3c)
- Continue to maintain a strong partnership with Park and Golf Operations to ensure fields are in safe conditions, maintained properly, and open communication regarding events. (Goals 6c)
- Collaborate with community health related companies and by using California Parks and Recreation Society (CPRS) and other industry resources, educate participants on the benefits of involvement in our sports programs. (Goal 6c)
- Expand adult sports drop-in and tournament offerings to offset the decreased participation in old programs. (Goals 4a-c)
- Reformat PW Sports Leagues to focus more on player development and less on competition. (Goals 4a-c)
- Collaborate with local high schools and colleges to offer volunteer opportunities as youth sports league coaches. (Goals 4a-c)
- Reformat the sports class, camp and clinic structure to increase offerings to the community. Looking to expand programs to more park locations and offer more affordable programs. (Goals 4a-c)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Proposed 2020-21
Youth Teams	222	230	235
Youth Classes / Camps	195	220	250
Youth Participation	5,828	6,500	7,000
Adult Teams	325	350	320
Adult Participation	7,021	7,200	7,000
Facility Rentals			
Field Rentals	1,364	1,500	1,600
Wackford Gym Rentals	767	900	900

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries and Benefits	789,383	785,008	801,114	947,044
Service and Supplies	301,868	324,601	285,155	272,948
Capital Outlay	6,996	6,000	6,000	0
Operating Transfers	121,350	61,600	61,600	64,100
Contingency	8,230	8,000	6,945	5,000
Deferred Maintenance	0	8,230	8,230	8,230
Total Expenditures	1,227,827	1,193,439	1,169,044	1,297,322

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Operating Transfers	11,855	10,010	10,010	10,010
Property Tax	94,831	90,929	90,929	110,272
Building Rental	27,412	30,000	30,000	30,000
Recreation Fees	1,050,757	1,062,500	1,074,670	1,147,040
Revenues Other	59,950	0	0	0
Total Revenue	1,232,950	1,183,429	1,195,599	1,297,322

Budget Highlights

Salaries and Benefits

The Board adopted a new Part Time Salary Schedule which addressed the annual minimum wage increase and classification compaction. As a result, part time expenses have increased and will continue to increase. Group insurance and worker compensation rates increased as well. In addition, the Board approved the creation of one full time Recreation Coordinator, which was offset by the elimination of two Assistant Recreation Coordinator positions.

Services and Supplies

Total expenses within the Sports sub-budget services and supplies category are projected to stay within consistency of prior adopted fiscal year.

Operating Transfers / Reserves

Decrease in operating transfers and use of dedicated reserves due to prior year's transfer of funds from the Bartholomew Sports Park Reserve account to the Landscape & Lighting budget to help fund the Bartholomew Sports Park turf replacement.

Contingency

Unforeseen expense tied to field light maintenance or replacement.

Recreation Fees

Staff are projecting an increase within recreation user fees due to a recent Board approved fee increases.

PARKS & RECREATION DEPARTMENT – YOUTH DEVELOPMENT BUDGET 3500

MAJOR FUNCTIONS

The Youth Development section includes Buddy Bunch, Toddler Time, Preschool, Recreation Adventures (RAD), Kid Central Before and After School, Off-Track Day Camp, Summer Camp, Teen Afterschool, Teen Taxi, Teen Summer Adventure Camp, Teen Action Committee, Teen Leadership Committee, and staffing of The Grove rentals.

Tiny Tot Preschools, Pre-Kindergarten programs, Toddler Time, and Buddy Bunch offer opportunities for children ages 18 months to five years of age to foster their social and emotional, cognitive, physical, and creative development. The Preschool and Pre-K classes serve approximately 520 children ages three to five annually. Toddler Time operates in two six-month sessions and serves up to 60 children each session. Buddy Bunch is a parent participation class that welcomes parents and their children ages 18 to 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 five elementary schools and one CSD facility. Before school care is offered at two sites and afterschool 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 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.

Teen programming includes operation of "The Grove," an after-school program featuring a variety of activities including healthy cooking projects, recreation activities, art projects, homework help and special events. Teen services also operate the Teen Taxi program, a shuttle service for middle school students who participate in the afterschool program. The Teen program area offers a summer camp for middle school students and leadership committees for middle school and high school students called "The Teen Action Committee" and "Teen Leadership Committee". These committees participate in service-learning projects and advise Recreation staff on services and recreational needs of the teen population. Teen staff also serves as facility monitors for rentals of The Grove, in partnership with the CSD facilities section.

Recreation ADventures (RAD) programs include sports and fitness, aquatics, and social dances. Staff provides resources to internal and external customers, participant assessments for class placement and support services, and training for the Parks and Recreation Departments to ensure that laws set forth by the Americans with Disabilities Act are followed. RAD provides opportunities for individuals with disabilities to have a fun experience in an inclusive environment. Staff in RAD also provide support for adaptive services via swim instruction and other recreational experiences.

2019-20 ACCOMPLISHMENTS

- Staff participated in the Elk Grove/South Sacramento Kindergarten Transition Community Collaborative. The committee's 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 partnered with RAD to work with INALLIANCE, a group who works with people with disabilities to provide onsite work experience in a volunteer capacity with the assistance of a coach. (Goals 4a)
- Tiny Tot Preschool provided Parent Education support and tips via the Preschool Newsletter with articles and information for positive parenting practices. (Goals 1a)

- Tiny Tot Preschools partnered with the Cosumnes Fire Department Public Education Officer to present “Burn Prevention” presentations to all preschool classes; CSD Aquatics presented Water Safety; Pre-Kindergarten visited Emerald Lakes Golf Course for Father’s Day Celebration and Preschoolers had a field trip to the PeeWee Gym offered by CSD Sports Department. (Goals 1a, 2a, 4a-c)
- Tiny Tot Preschools hosted the annual Harvest Carnivals for all Preschool and PreK participants and families in October with 400 in attendance while Annual Mother’s Day Tea had 518 participants. (Goals 4a-c)
- Tiny Tot Preschool families participated in a food drive for the Elk Grove Food Bank and collected over 1,000 pounds of food. The preschool families collected over 300 new toys for the CSD Fire Department Toy Drive and a van full of donations for Chicks in Crisis. (Goal 1a, 4a-c, 5a)
- Tiny Tot Preschools partnered with Stone Lakes Wildlife Refuge and the Elk Grove Community Garden for a Pre-Kindergarten and Preschool nature exploration field trip.
- Recreation Manager and Recreation Supervisor participated in Outdoor Classroom Project Workshop in January 2020 while a Preschool Teacher attended the California Association for the Education of Young Children conference in April 2020.
- Tiny Tot Preschools partnered with an active adult volunteer in classroom and provided positive engagement experience.
- Kid Central continued “Random Acts of Kindness” Curriculum to promote kindness and empower children to make a positive impact in their community. (Goals 1a, 2a, 4a-c, 5b)
- Staff in Kid Central continued their Mentorship program allowing staff opportunities for professional development while remaining within staff job classification requirements. (Goals 1a, 1b)
- Kid Central School Site staff participated in their EGUSD elementary school Fall/Harvest Carnivals, Spring Open Houses, and Ice Cream social events.
- Kid Central sites each held one family night event where parents came to the last two hours of program to participate in special activities with their children.
- The Teen Action Committee (TAC) partnered with the City of Elk Grove’s Youth Commission and hosted the annual Teen Forum at the Wackford Community and Aquatic Complex with approximately 30 teens in attendance on November 7. The purpose of the forum was to get direct feedback from teens what activities and events they would like to see provided to them in their community. (Goals 4a-c)
- The Teen Center hosted quarterly Late-Night events. Events included Noche de Musica, where teens played Spanish bingo, enjoyed a piñata, and watched movies. The Disney themed late-night featured Mickey Mouse themed food, Ursula slime, a pool noodle light saber battle, and participants watched the Emperor’s New Groove. (Goals 4a-c)
- TAC hosted a Unity Day at Wackford Community and Aquatic Complex with approximately 40 teens in attendance on February 22. Activities were geared towards breaking down social barriers and overcome stereotypes through leadership activities, team-building exercises, and guest speakers. (Goals 4a-c)
- RAD continued to implement a membership program for all RAD participants to allow for efficient program registration processes. (Goals 4a-c)
- RAD collaborated with Sacramento State Students to facilitate the first annual RAD Talent Show.
- The Teen Afterschool program staff provided supplemental enrichment opportunities through themed clubs and workshops. (Goal 4a-c)

GOALS FOR 2020-21

- Develop and maintain relationships with Elk Grove Unified School District and local community groups to provide quality customer service and facilitate community problem solving. (Goal 6c)

- Assess training needs of full time and part time staff and develop and implement trainings for professional growth and development. (Goals 1a, 1b, 2a, 2c)
- Make program observations a priority to ensure safety and quality assurance at Teen and Kid Central sites. (Goals 2a, 2c)
- TAC to lead and implement two community events. (Goals 1a, 1b, 4a, 4b)
- Partner with the City of Elk Grove’s Youth Commission on one event. (Goals 1a, 1b, 4a, 4b)
- RAD programming to add more time slots for classes and fun for participants. (Goals 4a-c)
- Increase marketing efforts to generate growth in attendance and revenue for Teens and Kid Central programs and camps. (Goals 5a, 5c)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Proposed 2020-21
Preschool Participation	6,753	6,750	6,750
School Age Attendance	8,241	8,300	8,300
Teen Summer Camp Participation	1654	1829	1829
Teen After School Participation	8805	8611	8611

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries and Benefits	1,783,302	1,811,433	1,825,998	2,127,870
Service and Supplies	153,193	174,763	180,833	168,081
Operating Transfers	588	165,295	132,897	82,040
Total Expenditures	1,937,083	2,151,491	2,139,728	2,377,991

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Operating Transfers	3,874	1,000	1,000	1,000
Recreation Fees	2,126,820	2,150,346	2,120,532	2,376,991
Total Revenue	2,130,694	2,151,346	2,121,532	2,377,991

Budget Highlights

Salaries and Benefits

Salary expenses have increased due to increased rates for full time staff from the recent Compensations Study and increased part time rates from minimum wage increase. The Youth Development sub-budget also has an increase due to the addition of the Kid Central Nature Camp program.

Services and Supplies

Total expenses within the youth development sub-budget services and supplies category are projected decrease due to the decrease in recreational trips and rentals and leases. There is also a reduction in training expenses due to some staff not requiring recertification of CPR classes.

Operating Transfers

Costs associated to overhead are transferred from the Youth sub-budget to the Parks Administration sub-budget. As well as the associated cost due to overhead from the Youth Development sub-budget to the new Information Technologies sub-budget.

Recreation Fees

Revenue within Youth Development budget is showing an increase due to the Kid Central and Preschool increase the Board approved programs fees. There is also additional projected revenue due to the addition of a new Nature Camp located at the Eastern Recreation Center.

**PARKS & RECREATION DEPARTMENT – SPECIAL EVENTS
BUDGET 3600**

MAJOR FUNCTIONS

The Special Events section coordinates regional and community events that strengthen community image and sense of place by engaging local residents in recreation experiences at their local parks and facilities.

The Special Events staff coordinates approximately 30 annual community events that are offered in various parks and facilities throughout the year.

In addition, the only regional event is The Elk Grove Giant Pumpkin Festival which is an annual two-day event held in Elk Grove Park on the first weekend in October. The Special Events section is responsible for multiple lead areas: vendors, entertainment, procurement, the theme with look and feel, the pumpkin launch, the pumpkin store, the AG area, parking, pumpkin taxis and help manage overall logistics.

In addition, the Special Events staff budgets for and manages three Service Agreements with local non-profit organizations.

2019-20 ACCOMPLISHMENTS

- Hosted the fourth annual event Kids Night Out, Parents Night Off based on community need and recreation trends. There were 70 participants that attended. (Goals 1a, 1c, 4c)
- Special Events staff hosted the first Princess Ball to provide an experience for the different age group and a better economic opportunity from the Father Daughter Dances. This dance was sold out and had a long waiting list. (Goals 1a, 1c, 4c)
- Special Events staff hosted three Father-Daughter Dances in February. There were 820 participants that attended. CSD partnered with the City of Elk Grove and held the dances at The Center at District56. (Goals 1a, 4a-c)
- Hosted second Family Dance based on community need and recreation trends. (Goals 1a, 1c, 4c)
- Special Events staff coordinated the Kammerer Family Park Grand Opening Celebration which included dedication ceremony, complimentary refreshments, games, and music by the School of Rock.
- Special Events staff hosted a Music Bus Pop Up was hosted at McConnell Park on July 17. This pop up event was a partnership New Songs School of Music which included everything music the Music Bus, Strum & Drum (ukuleles & drums), Petting Zoo Table, Music Relay and Craft & Coloring.

GOALS FOR 2020-21

- Provide at least two professional development training opportunities to each Special Events and Support Services staff member. (Goal 1a)
- Survey trends and create programs, events, and event amenities that meet the needs of our customers. (Goals 4a-c, 1c)
- In an effort to build relationships and plan for future events in our community, meet with the City of Elk Grove event staff to plan out event calendars for the year. (Goal 1b, 1c, 4a-c)
- Collaborate with the City of Elk Grove to host the third annual FitFest to include the District’s Kids Warrior Challenge along with the City of Elk Grove’s Gauntlet competition. FitFest will also include Healthy Family Festival that will provide multiple free activities for children. (Goals 1b, 1c, 4 a-c)

- Create event activities that foster both mental and physical development for the youth in our community through hands-on activities at special events including but not limited to: Mother-Son event, FitFest and Healthy Family Fest, Pop Up Events and the Giant Pumpkin Festival. (Goal 4a, 4c)
- Conduct a Special Events team 34-Strong training to focus on our team strengths and what strengths each member brings to the team, to utilize each staff member in the best way possible. (Goal 1a)
- Inventory Special Events equipment and determine what equipment will be available for internal/external reservations. Include the estimated date of purchase and date of replacement needed. (Goal 3b, 3c)
- Host four community neighborhood Pop Up Events within the community based on the feedback received from the Master Plan. (Goals 1 a-c, 4a-c)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Proposed 2020-21
Regional Event	1	1	1
Community Events	26	31	31
Community Events Participation	67,111	85,161	85,161

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries and Benefits	431,969	389,074	379,873	203,104
Service and Supplies	401,578	426,934	407,998	430,537
Capital Outlay	8,509	0	0	0
Operating Transfers	3,974	2,284	4,937	7,134
Total Expenditures	846,030	818,292	814,309	640,775

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Operating Transfers	78,150	75,000	71,790	75,000
Property Tax	442,708	403,396	403,396	195,505
Recreation Fees	328,719	336,246	361,727	358,923
Revenues Other	2,544	3,650	27,671	11,347
Total Revenue	847,034	818,292	864,584	640,775

Budget Highlights

Salaries and Benefits

Despite increases associated with minimum wage and full-time benefits, the net Salaries and Benefits expenses decreased due to a reorganization staffing.

Services and Supplies

Total expenses in the Special Event sub-budget increased due to the need of additional amenities for District events, such as the need of a stage additional fencing, restrooms. Professional service increased due to the need of entertainment at concerts and Giant Pumpkin Festival.

Capital Outlay

Decrease in expenses due to the purchase of a trailer and event equipment in fiscal year 2018-19.

Operating Transfers

Costs associated to transfers out to other department programs for assistance with events and transfers in from sponsorship revenue earned from Communications and Marketing sub-budget. Costs associated to technology are transferred to the Administrative Services Department.

Revenues Other

Staff are projecting a slight decrease in revenues due to the loss of revenue from rental of the sale and movie screen.

PARKS & RECREATION DEPARTMENT – GOLF COURSE BUDGET 3700

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 three lakes, four par-3 holes, four par-4 holes and one par-5 hole. 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 golf shop, a covered driving range and practice area. The golf shop offers customers merchandise and food concessions for purchase. The lighted driving range consists of 16 covered artificial grass tees for public use, 20 grass tees for public use and 8 grass tees used for golf instruction by professional staff. Golf lessons are taught by in-house staff or contracted employees. The golf course offers a number of improvement classes for juniors and adults to focus on the fundamentals of the game.

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

Emerald Lakes Golf Course is operated year-round, seven days a week from dawn to 8 p.m. (winter) and as late as 10 p.m. (summer), to accommodate golfers that use the night lit practice facilities.

2019-20 ACCOMPLISHMENTS

- We continue to convert areas under densely populated trees to bark which improves aesthetics, reduces maintenance cost (less water, mowing, fertilizing), while improving playability. (Goals 2b, 2c, 3a, 3c, 4a, 5b)
- Continued "water reduction plan" that reduced water usage approximately 35% during the growing season (July – October). (Goal 3b)
- Overhead music and new range mats were added to the covered driving range areas to improve customer experience at Emerald Lakes. (Goals 2b, 3a, 4a, 5c,)
- Staff improved the equipment maintenance program by adhering to scheduled maintenance dates. (Goals 2b, 2c, 3b, 3c, 5b)
- Staff secured quality, used equipment (greens mower and rough mower) at a fraction of the cost of new equipment (3c)
- Staff hosted four CSD tournaments and two-family night gatherings with music and food trucks (Goals 4a-4c)
- Staff continues to develop The First Tee of Greater Sacramento Elk Grove chapter. We have put staff through training to begin offering classes for kids with autism this coming fall. Staff incorporated took the Jr. PGA league in house and grew from 8 to 20 participants. We also had our own in house fall league this past year. By doing this we increased our revenue stream by not paying an outside coach to run the program. (Goals 4a, 4b, 5a, 5d)
- Staff continues to use social media avenues (Facebook, Twitter, and Instagram) to generate new interest in the golf course. Staff will continue to cross-market with other programs such as Wacky Golf, Healthy Kids' Faire, and Tiny Tots Pre-school field trip and after school programs. (Goals 1b, 1c)
- The Pro Shop continues to provide new products (Travis Mathew's apparel) and services (flight scope training software) to meet the needs of our diverse customer base. (Goals 1a,4a, 4b, 5b, 5c, 5d)

- We continue to offer Friday night mentor league catering to women golfers. This league introduces new female golfers to course play without the pressure of pace of play, creating a more relaxed environment. We have grown from 20 to over 60 participants during the peak season. (Goals 4a, 4b)
- Focused on customer service training with all staff. Staff identified the needs of the customer, which led to change in merchandise options. (Goals 1a, 4a, 4c, 5a, 6b)
- Pro Shop and Driving Range staff have been cross trained in each area. This allows management the ability to utilize existing staff in places of need at any given time. (Goal 1a)
- Rather than performing the invasive spring aeration to course greens, staff performed a new process called dryject. This process saves the District money by not having to close the course to heal from the typical aeration process. (Goal 5b)
- The course manager continues to expedite the training/development process with staff as responsibilities in Laguna Ridge continue to increase. (Goal 6b)
- Maintenance staff removed old plant material and built a raised planter bed with native plants (drought tolerant) to welcome our customers with a fresh, new look when teeing off on the first tee. (Goal 3a, 3b, 3c)

GOALS FOR 2020-21

- Foster employee learning and growth by providing training and educational resources for employees in irrigation, software management, new golf programming and best business practices. (Goal 1a)
- Continue to develop new marketing programs (social media, movie theater advertising, cross promotion within CSD) that encourage more youth to become involved in the game of golf. (Goals 1b, 1d)
- Continue to explore revenue-generating opportunities through custom fitting and orders, marketing for corporate outings, utilization of the new flight scope software, and expansion of online and social media postings. (Goals 1b, 4a, 4b, 4c, 5b, 5d)
- Maintain relationships with the current community groups utilizing the golf course: Emerald Lake Men's and Women's Clubs and the Del Webb Men's Club, and research and recruit new community groups to create ongoing participation at the golf course through leagues, lessons and tournaments. (Goal 6c)
- Increase golf lessons through new programs and subcontractors to promote healthy and active lifestyles and bring new players to the course. (Goals 5b, 5c)
- Create a facility management plan for all golf course assets and buildings. (Goals 3b, 3c, 5e)
- Maintain facility standards to ensure a safe, clean and green golf course facility and prioritize equipment or asset replacement based on safety concerns. (Goals 3b, 3c)
- Working with outside vendor to establish a source for beer/wine/food services for special events throughout the year. (Goals 4a, 4b, 5d)
- Enclose the pro shop patio to facilitate our customers during the cold winter and hot summer weather. (Goals 3c, 4a, 4c,)
- Identify new opportunities to reach out to new groups and expose them to our facility and the game of golf via community outreach (social events, church gatherings, sports events, after school functions). (Goals 4a, 4b, 5b).

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Proposed 2020-21
Golf Lesson Participants	2,232	1,600	1,875
Golf Rounds Played	28,969	29,00	31,120
Number of annual tournaments		72	68

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries and Benefits	772,628	749,721	733,853	830,362
Service and Supplies	403,005	431,635	430,067	474,538
Leases / Loans	8,038	6,960	5,029	0
Capital Outlay	3,000	44,000	46,211	0
Operating Transfers	0	0	0	11,482
Total Expenditures	1,186,671	1,232,316	1,215,160	1,316,382

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Operating Transfers	6,175	0	0	0
Property Tax	266,388	267,291	267,291	360,282
Recreation Fees	985,499	956,020	957,569	949,100
Revenues Other	7,120	22,000	22,000	7,000
Total Revenue	1,266,988	1,245,311	1,246,860	1,316,382

Budget Highlights

Salaries and Benefits

Salary expenses have elevated due to increased rates for full time staff from the recent Compensation Study and increased part time rates from minimum wage increase.

Services and Supplies

Agriculture and landscape maintenance expenses increased to allow staff to renovate tees and address erosion control. In addition, property insurance increased by 5%.

Operating Transfers

Costs associated to overhead are transferred from the Facilities sub-budget to the new Information Technologies sub-budget.

Recreation Fees

With unpredictable weather staff will evaluate revenue projections at mid-year after having some time to analyze earnings.

PARKS & RECREATION DEPARTMENT – FACILITIES BUDGETS 3800 and 3817

MAJOR FUNCTIONS

Facilities included in this sub-budget are Castello Recreation Center, Parks and Recreation Main Office, Strauss Island, Pavilion, Jerry Fox Swim Center, Johnson Park Recreation Center, Elk Grove Recreation Center, Laguna Town Hall, Youth Center, Recreation Center at Beeman Park, Wackford Community and Aquatic Complex, Stephenson Recreation Center and the Eastern Elk Grove Recreation Center.

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

To offset operational expenses, facility revenue is generated by rental charges and partnership agreements. 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 Complex.

In October 2017, the Board of Directors approved an agreement with the City of Elk Grove for the management and operations of the Elk Grove Aquatic Center. Under the Agreement, the City will retain ownership and oversight of the facility, while the CSD is responsible for day to day operations, programming, and staffing. All expenses and revenue associated to the Elk Grove Aquatic Center are in the Facilities sub-budget. Per agreement, the City of Elk Grove will subsidize costs that exceed revenue resulting in a balanced budget.

2019-20 ACCOMPLISHMENTS

- Provided open public recreation swim to 12,311 swimmers at the Elk Grove Aquatics Center. (Goal 4c)
- Provided 208 swim lesson classes to 1,861 participants teaching lifesaving skills at the Elk Grove Aquatics Center. (Goals 2c, 4a, 4c)
- Continued partnership with the City of Elk Grove to open, operate, and provide user group lane space at the Elk Grove Aquatics Center Goals (4a, 4c, 5b)
- Staff continued the execution of the agreement between the CSD and City of Elk Grove for oversight and management of the City's new Aquatic Center. (Goals 4 a-c)
- Developed forms for new platform to process rental paperwork digitally. (Goals 1a, 5a)
- Sound systems upgraded at Laguna Town Hall and the Wackford Complex. (Goals 3b, 3c)
- Sonitrol upgrades installed at various locations within the District. (Goals 3b, 3c)
- Employ a measurement tool (Go Canvas) to capture the customer service and the condition of the facility to rental customers. (Goals 1a-c, 3c)
- Updated facility reservation evaluation and guest check out process. (Goals 1b, 5c)
- Supported Recreation teams through staff participation and facilitating event / meeting space. (Goals 1a, 4c)

GOALS FOR 2020-21

- Staff will continue to execute the agreement with the City of Elk Grove for oversight and management of the City's new Aquatic Center. (Goals 4 a-c)
- Provide safe, clean, and great service at all of our facilities including internal and external customer service. (Goals 4c, 3b)

- Provide guidance, expectations, and inspections of cleaning services to District facilities. (Goals 4c, 3b)
- Provide equipment inspections including AED, fire extinguishers, pool vehicles, safety lights, exterior lights and gates throughout District facilities. (4c, 3b)

BUDGET SUMMARY –Facilities

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries and Benefits	881,503	755,271	734,658	106,124
Service and Supplies	1,370,783	1,519,753	1,615,981	1,245,637
Leases / Loans	26,922	30,423	30,423	0
Capital Outlay	52,032	22,050	47,720	0
Operating Transfers	101,252	101,252	101,252	156,858
Total Expenditures	2,432,491	2,428,749	2,530,034	1,508,619

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Operating Transfers	2,514	5,660	5,660	5,500
Property Tax	1,817,764	1,605,335	1,67,130	1,445,244
Building Rental	706,000	673,947	687,717	53,475
Recreational Fees	0	0	0	1,200
Revenues Other	5,179	143,807	160,507	3,200
Total Revenue	2,412,235	2,392,369	2,513,725	1,508,619

Budget Highlights

Salaries and Benefits

Despite increases associated with the Compensation Study, the net Salaries and Benefits expenses decreased due to a reorganization of the Parks and Recreation Facility division and a reallocation of staffing expenses from the facilities budget sub-budget to the Business and Public Affairs sub-budget.

Services and Supplies

Staff have projected estimates for the inclusion of the operating costs of the Beeman Recreation Center. There was also a decrease due to the reorganization of sub budgets from the Parks and Recreation division Facilities budget sub-budget to the Administration Division, Business and Public Affairs sub-budget. There was also a decrease in one-time expenses over the previous year.

Operating Transfers

Costs associated to overhead are transferred from the Facilities sub-budget to the new Information Technologies sub-budget.

Building Rental

A substantial decrease in building rental is due to the reallocation of funding due to the reorganization. Building rental funding is now located in the Business and Public Affairs sub-budget in the Administration division.

BUDGET SUMMARY – City of Elk Grove Aquatic Center

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries and Benefits	441,009	981,740	981,740	956,905
Service and Supplies	99,326	193,940	193,940	173,060
Leases / Loans	697	5,328	5,328	0
Capital Outlay	66,460	800	800	800
Operating Transfers	87,390	177,271	177,271	172,073
Total Expenditures	694,882	1,359,079	1,359,079	1,302,038

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Building Rental	0	11,880	11,880	14,200
Recreation Fees	170,795	730,046	730,046	645,575
Other Revenue	503,430	617,153	617,153	642,263
Total Revenue	691,882	1,359,079	1,359,079	1,302,038

Budget Highlights

Salaries and Benefits

Despite the elevation of the salary expenses increasing due to the compensation study and the increase in part time rates from an minimum wage increase staff was able to accommodate the salary and benefit needs of the Elk Grove Aquatics Center.

Services and Supplies

Expenses within this classification decreased due to the one-time startup costs at the Center to accommodate the operational and programming needs of the new site.

Capital Outlay

Expenses within this classification decreased due to the one-time startup costs at the Center to accommodate the operational and programming needs of the new site.

Operating Transfers

Administration overhead costs transferred to the Parks Administration Division budget.

Building Rental and Recreation Fees

Staff proposed budget estimates based upon programming schedules of the new Elk Grove Aquatic Center.

PARKS & RECREATION DEPARTMENT – COMMUNITY ENRICHMENT & PARTNERSHIP BUDGET 3000

MAJOR FUNCTIONS

The Community Enrichment & Partnership section includes the management of the Community Support Program, Equitable Partnership Program, contracted instructors, and special event rentals. In addition, staff seek revenue, donations and in-kind support to support programs and facilities to offset the demand on the General Fund.

Applications for the 2020 Community Support program were submitted in April of 2019 and staff will facilitate the remainder of 2020 events, before dissolving the Community Support Program and moving to an Equitable Partnership Program beginning in 2020. Staff are responsible for facilitating the Department's contributions, through the use of facilities or equipment, for events and programs produced by other community organizations. Staff from this section and the facilities section partner to provide technical and logistical support to recipients of the Community Support Program/Equitable Partnership Program.

This team also facilitates all large special event rentals that take place on District property. Staff ensures permits are in place, assists with logistic planning and acts as a liaison with Cosumnes CSD Fire and Elk Grove Police Department to ensure the events are up to code and safe for the community.

In addition, staff are responsible for multiple lead areas for the CSD's annual Giant Pumpkin Festival. Staff assist in overseeing Supplies & Logistics, the Produce Weigh Off and the Pumpkin Regatta. In addition, staff also facilitates the Giant Pumpkin Grower's Forum in partnership with the California Pumpkin Growers in March.

The Community Enrichment & Partnership team contract leisure enrichment classes and camps that are offered for all different age groups. Currently, there are over 30 contract instructors that teach a variety of classes including arts and crafts, performing arts, education, health and fitness, and sports as well as specialized skilled camps.

2019-20 ACCOMPLISHMENTS

- Staff updated and distributed the new Contract Instructor Manual as well as the Independent Contractor Agreements for 2020, including new requirements from AB5. (Goals 1a, 1b, 2a, 4c)
- Staff solicited new class proposals and signed agreements with new instructors. (Goals 4a-c)
- Facilitated 45+ events through the Community Support Program, providing local non-profit organizations with equipment, facilities for various community events. (Goals 1a, 1b, 4a-c)
- Create developed a new Equitable Partnership Program to replace the Community Support Program that better aligns with the CSD's new Mission, Vision and Goals. (Goals 1a, 1b, 2a, 2c)
- Staff facilitated the 2020 Giant Pumpkin Growers Forum in March, providing tips and tools to grow Giant Pumpkins and to provide an opportunity for the local community to purchase seeds from various record setting pumpkins. (Goals 1b, 1c, 4a)
- Searched out and expanded programming in the following areas: Teens, Health & Wellness, and Active Adults. (Goals 4a-c)
- Staff hosted CSD information booths at MLK March, Elk Fest, Multicultural Festival, Dickens Fair, Run4Hunger and the TOFA Health and Wellness Festival to provide program and event information to the community. Staff also took the opportunity to obtain feedback about what the community likes, dislikes and would like to see the CSD offer more of. (Goals 1a-c, 4a)
- Staff helped facilitate a new MOU with the City of Elk Grove for 2020 that incorporates all special events, facility usage and benefits to both organizations. (Goals 4a-c, 6a)

- Developed special event rental rates for use of Elk Grove Park, Morse Park and Derr Okamoto to help offset additional costs due to increased use. (Goal 5a, 5c)

GOALS FOR 2020-21

- Create a new Special Event Rental Application to assist the facilitation of large special events that take place in Elk Grove Park and throughout the CSD. (Goals 1a, 1b, 2a, 2c)
- Create a new Special Event Guidelines Manual to assist the facilitation of large special events that take place in Elk Grove Park and throughout the CSD and to improve consistencies throughout the event planning process. (Goals 1a, 1b, 2a, 2c)
- Develop an Equipment Use Request process through Submittal software program. (Goal 1a, 1b, 3c, 4a-c)
- Develop an Equitable Partnership Application through submittal software program. (Goal 1a-c, 4a-c, 5a-b, 6b-c)
- Develop a Room Use Lottery process to allow local non-profit organizations to utilize room space, free of charge and East Elk Grove Recreation Center and the Youth Center in Elk Grove Park. (Goal 1a, 1b, 4a-c)
- Transition all 2020 Community Support Program recipients into new Equitable Partnership Agreements. (Goal 1a-c, 4a-c, 5a-d, 6b-c)
- Create Equitable Partnerships with 5 new organizations. (Goal 1a-c, 4a-c, 5a-d, 6b-c)
- Create a new Alcohol Policy for special events. (Goal 1a-b, 2b-c, 6a-b)
- Develop a new RFP process to solicit 1-2 new Special Events for 2021. (Goal 1a-c, 2c, 3b, 4a-c, 5a-b)
- Evaluate the ability to facilitate classes with local home school organizations. (Goal 1a-c, Goal 4a-c)
- Evaluate the opportunity to offer additional contracted classes through the new East Elk Grove Recreation Center. (Goal 1a-c, Goal 4a-c)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Final 2020-21
Community Partnership Events	59	45	45
Enrichment Classes	860	916	875
Enrichment Participation	7,373	7,263	7,500
Cash Donations \$	\$86,957	\$83,300	0
In Kind Donations \$	\$174,853	\$195,000	0

BUDGET SUMMARY

Expenses by Category	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Salaries and Benefits	312,778	400,330	400,330	348,117
Service and Supplies	303,056	347,689	304,052	294,335
Capital Outlay	2,422	1,000	1,050	0
Operating Transfers	24,865	104,090	107,042	26,459
Total Expenditures	643,121	853,109	812,474	688,911

Revenue by Account	Actual 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Property Tax	164,895	290,386	275,427	211,575
Recreation Fees	452,030	456,093	435,470	441,957
Revenues Other	38,604	106,630	101,577	15,379
Total Revenue	655,529	853,109	812,474	668,911

Budget Highlights

Salaries and Benefits

Salary expenses fund three full time positions within the Community Enrichment & Partnership sub budget. Decrease in salaries and benefits due to the use of the Districts position budgeting program efficiency.

Services and Supplies

This year's budget includes instructor payments and marketing and promotional materials to be used at various events remained the same as the previous year.

Operating Transfers

Staff has purchased a new software to manage and track the numerous grants and event permit requests that go through this division. With the addition of the software and in an effort to make the Community Support Program more efficient, staff will continue to process all expenses through the Active Net and fees will be set up to go directly into the Community Support sub-budget.

Recreation Fees

Staff are projecting to stay within the consistency of prior year revenue. Staff will continue to be responsible for contracted instructors, and special event rentals as well as seeking revenue, donations and in-kind support to support programs and facilities to offset the demand on the General Fund.

Revenues Other

The Sponsorship staff and revenue moved from the Communications sub-budget to the Community Enrichment & Partnerships sub-budget, thus an increase of revenue in this sub-budget.



Landscape
and Lighting

COSUMNES COMMUNITY SERVICES DISTRICT



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 § 22500 et. seq., commonly known as the Landscape and Lighting Act of 1972, to create assessment districts. 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, District owned sound walls, neighborhood 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 the parcels in that zone using an equivalent dwelling unit (EDU) formula (**Exhibit B**). The cost of operation, maintenance, and development of district wide facilities is allocated to each benefit zone in the assessment district according to the amount of landscaped acres maintained and the number of equivalent dwelling units in each zone. Please see **Exhibit C** for more information on the methodologies used in allocating various costs between the benefit zones.

MAJOR FUNCTIONS

The improvements funded by the assessment district include all labor, materials, supplies, utilities, equipment, services and management required to maintain, improve, repair, operate, construct and replace the parks, landscaped corridors, sound walls, project entrances, signs, walkways, green belts, parkways, trail systems, tennis courts, open space of any nature and Camden Lake; and may also include other recreational facilities, amenities and appurtenances within the District's parks thereto owned by the District. This work is intended to 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 third-party maintenance contractors, Asset Life Cycle Plan projects, irrigation repair, facility maintenance, playground maintenance, painting, concrete work, safety inspections, carpentry, vandalism repair and graffiti removal. Select landscape maintenance tasks are assigned to third-party contractors.

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. They are used to provide landscape maintenance, asset repair, capital improvements, and other such services to the parks and landscape corridors throughout the assessment district.

2019/20 ACCOMPLISHMENTS

- Master Plan Implementation. Staff selected projects and made decisions based on the principles of the District’s Park & Recreation Department Master Plan, Elk Grove’s Plan for Play. (Goal 1c, 3a-c, 4a, 5e, 6c)
- Staff Development. Park & Golf Operations continued to invest in staff and their career growth potential by offering training and self-awareness techniques via the Strength Finders 34 Strong program. (Goal 3c, 5a, c, e)
- Succession Planning. Implemented year one of an apprenticeship program intended to prepare part-time staff for the full-time Park Maintenance Worker position. (Goal 3c, 5a, c, e)
- Staff Engagement. Park & Golf Operations continued regular Lunch and Learn meetings, as well as the Strength Finders Q12 program to foster staff engagement, dedication, and job satisfaction. (Goal 1a, 6b)
- Partnerships. Continued to establish relationships with homeowner associations and special interest groups, such as garden clubs, as well as other government agencies. (Goal 4a-c)
- Safety Training. Continued regular trainings to promote safety for staff, as well as park and recreation facility patrons. (Goal 2a)
- Sidewalk Repair & Replacement. Approximately 17,500 square feet of sidewalks throughout the District were repaired or replaced where lifts and/or cracks posed a potential safety hazard. (Goal 2b-c, 3b-c)
- Environmentally Sustainable Practices. Park & Golf Operations made efforts to ensure a sustainable park and recreation system by allocating staff and resources using industry best practices to ensure long-term operation and sustainability. The District purchased equipment to reduce its reliance on pesticides. (Goal 5a-e, 6c)
- Benefit Zone Funding. District Staff facilitated classes and meetings to provide information on the mechanics of Landscape & Lighting funding. Print and video materials were created and distributed for this same purpose. (Goal 1c, 3c, 4a-c, 5d-e, 6c)
- Geographic Information System. District Staff mapped all assets associated with landscape corridors. (Goal 1b, 3c, 5e, 6a)
- Asset Management. District staff continued evaluating asset management programs. This software will be key to the future sustainability of the District’s landscape maintenance funding and will ensure assets are well maintained for future generations to enjoy. (Goal 3c, 5a, c, e)
- Memorandum of Understanding with the City of Elk Grove. The District and the City of Elk Grove approved a new memorandum of understanding for landscape, trails and park maintenance within the City of Elk Grove. (Goal 2b, 3b-c, 6c)
- Stormwater Pollution Prevention. Numerous trashcans were replaced, and now include lids to limit the pollution of streams and waterways within the District. (Goal 2b-c, 3a-b, 4a)
- Landscape & Lighting Districts Advisory Committee. Created an advisory committee for landscape maintenance. The committee will be primarily responsible for making recommendations on Landscape & Lighting budgets, projects, and planning. (Goal 1c, 3c, 4a-c, 5d-e, 6c)
- Wildlife Protection Plan. Instituted new fishing regulations at Elk Grove Park Lake to protect birds and other wildlife from fishing-related debris. New signs were posted at the lake, informing the public of the regulations. Two kiosks were installed to distribute flyers and other educational materials. A youth magnet fishing derby was held, and 17 pounds of metal debris was removed from Elk Grove Park Lake. (Goal 2c, 3b, 4a, 6c)

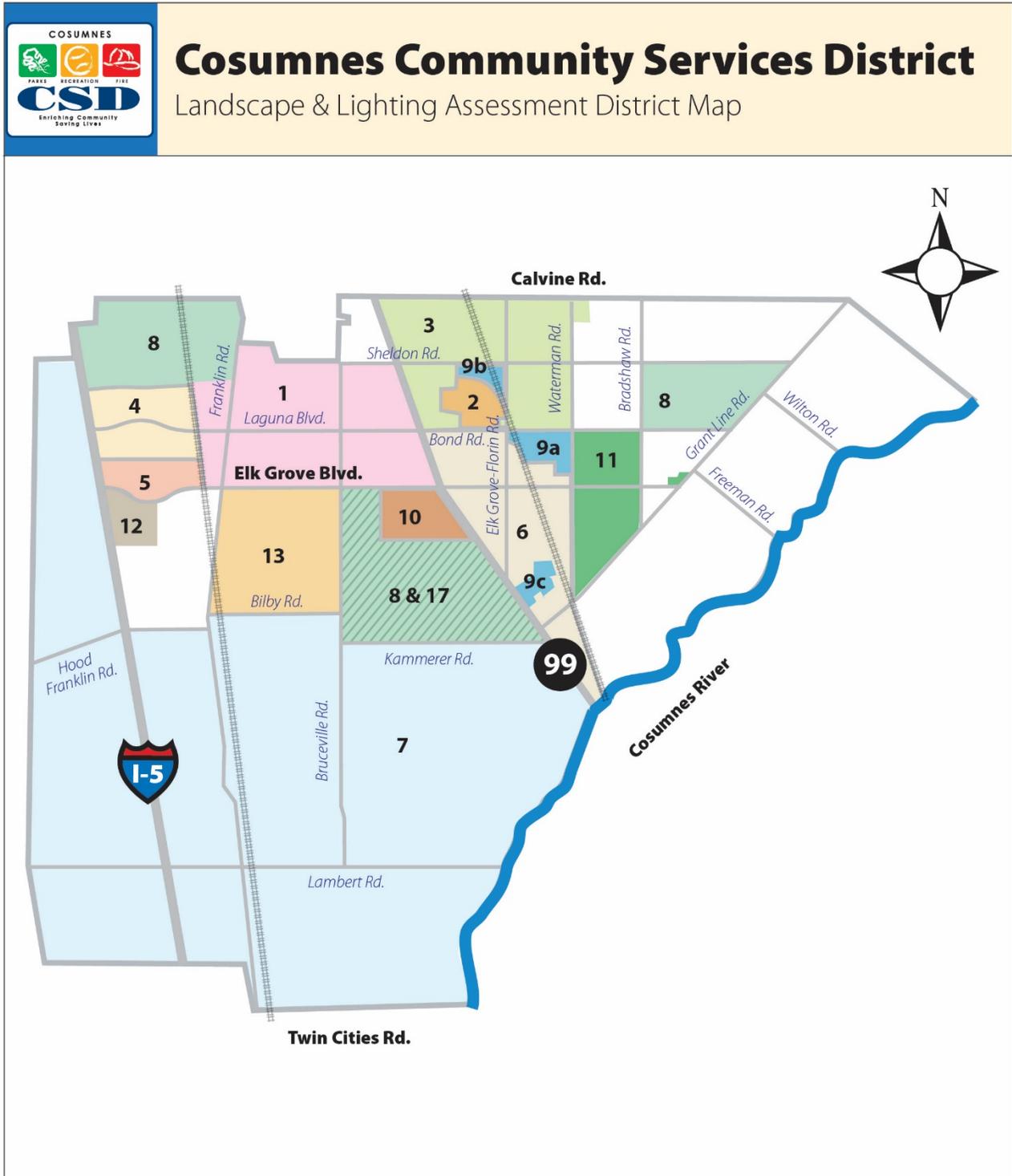
GOALS FOR 2020/21

- 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. Selecting and implementing an asset management program will be key to the future sustainability of Landscape & Lighting funding and will ensure that assets are well maintained and available for future generations to enjoy. (Goal 3c, 5a, c, e)
- Geographic Information System. Staff will continue to update assets in the District’s GIS mapping system. (Goal 1b, 3c, 5e, 6a)
- Staff Engagement. Park & Golf 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. (Goal 1a, 6b)
- Staff Development. Park & Golf Operations will continue holding Lunch and Learn meetings, as well as, the Strength Finders Q12 program to foster staff engagement, dedication, and job satisfaction. (Goal 3c, 5a, c, e)
- Succession Planning. Continue year two of the District’s apprentice program. Participants will continue to develop their skills in preparation for a full-time Park Maintenance Worker position. This program will prepare part-time staff for continued success and benefit the District’s succession planning. (Goal 1a, 6b)
- Space Needs Study. Commission a space needs study to identify the space needed, and potential locations for a single maintenance facility designed to accommodate the growing CSD park system.
- Partnerships. Continue to nurture relationships with Home Owner Associations (HOAs), and special interest groups, such as garden clubs, and other government agencies. (Goal 4a-c)
- Safety Training. Continue regular trainings that promote safety for staff, as well as, park and facility patrons. (Goal 2a)
- Sidewalk repair and replacement. Approximately 15,300 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 using industry best practices to ensure long-term operation and maintainability. This year the District will develop a pilot weed management program that will reduce its reliance on herbicides containing glyphosate. (Goal 5a-e, 6c)
- Benefit Zone Funding. Educate residents throughout the District on the mechanics of Landscape and Lighting funding and continue to build community relationships. (Goal 1c, 3c, 4a-c, 5d-e, 6c)
- Landscape & Lighting Districts Advisory Committee. Recruit applicants to be appointed by the Board of Directors. Begin holding regular committee meetings. (Goal 3d, 3g)
- Wildlife Protection Plan. Evaluate the effectiveness of the fishing regulations at Elk Grove Park Lake. Install two additional kiosks at the lake and develop additional interpretive programs. (Goal 2g, 4b)
- Benefit Zone Funding. District Staff will continue to facilitate classes and meetings to provide information on the mechanics of Landscape & Lighting funding. Print and video materials will continue to be created and distributed for this same purpose. (Goal 1c, 3c, 4a-c, 5d-e, 6c)
- Stormwater Pollution Prevention. Incorporate GIS technology to streamline required inspections and reporting. (Goal 1a, 2c, 3a)

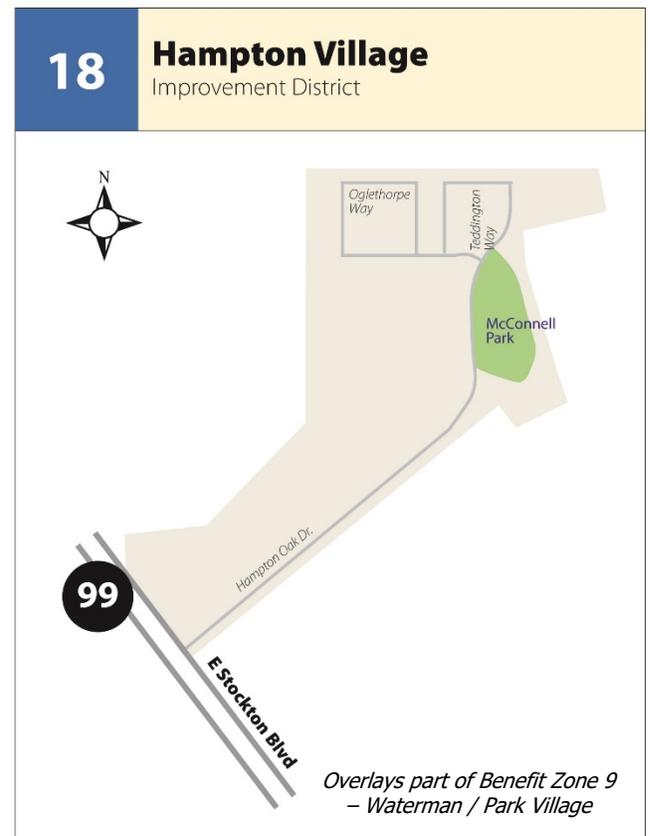
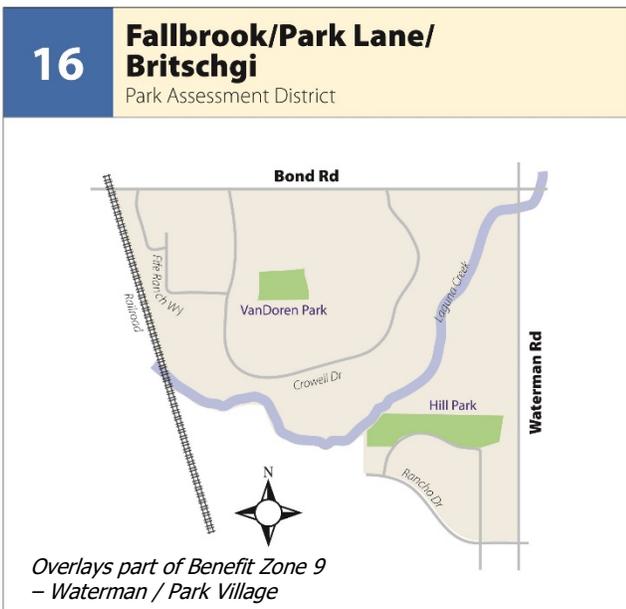
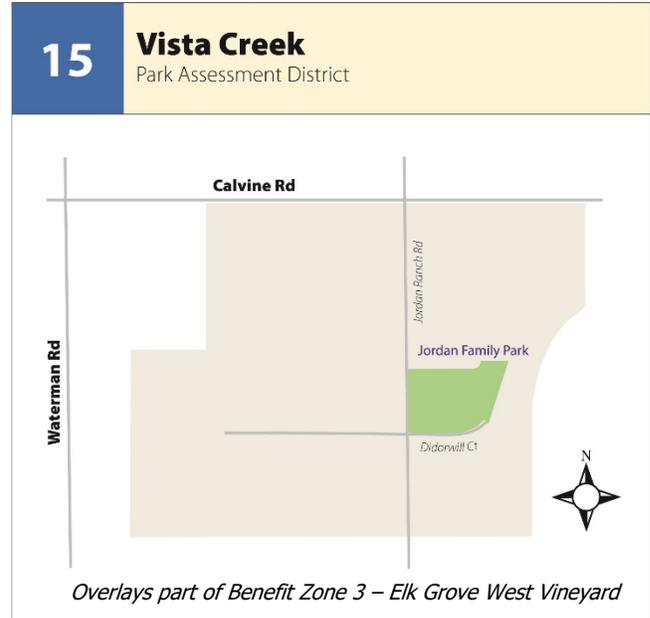
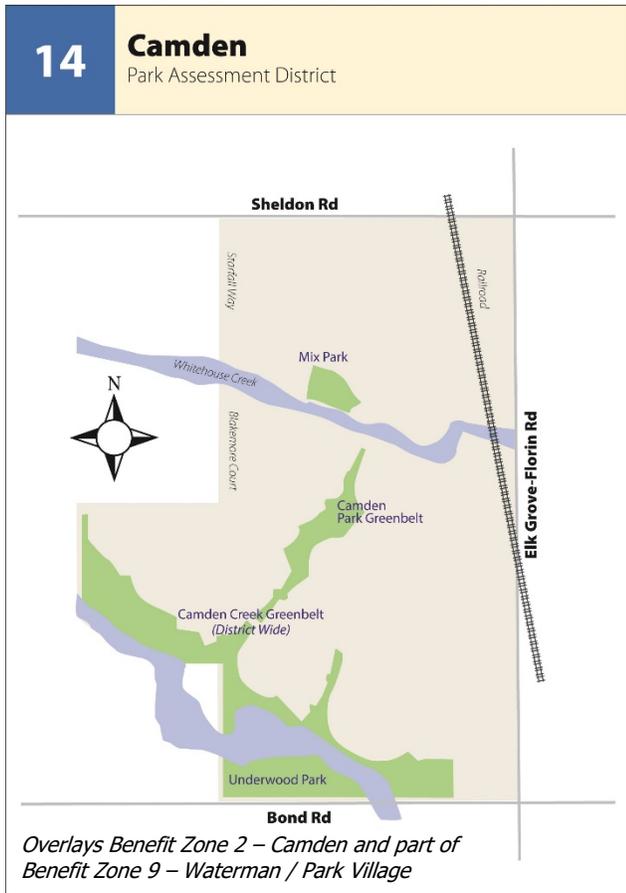
PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2018-19	Budget 2019-20	Proposed 2020-21
Work Orders Completed	29,087	30,453	20,189*
Trees Pruned	3,419	3,223	2,645
Graffiti Removed	86	0	0
Trees Planted	93	225	199
Trees Removed	208	0	0

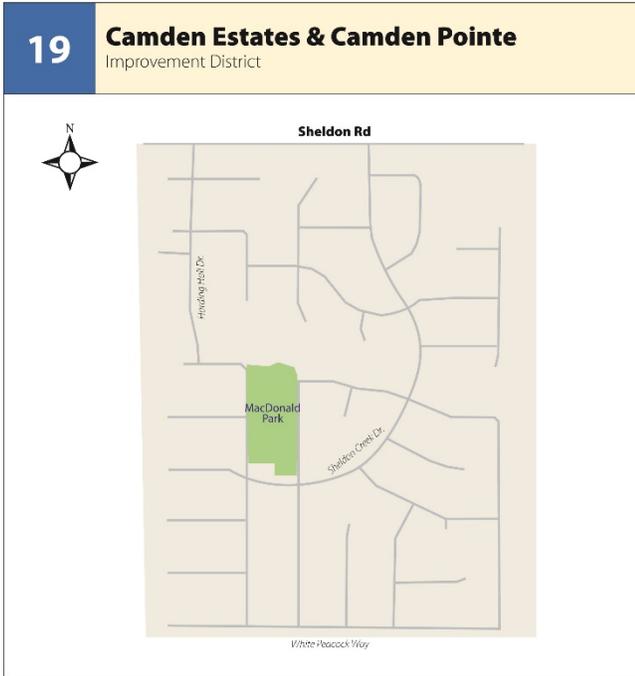
*The District is not able to track routine work orders while transitioning to new work order software, thus actual work orders completed for FY 2019-20 will be significantly lower, as is the proposed number of work orders completed for FY 2020-21.



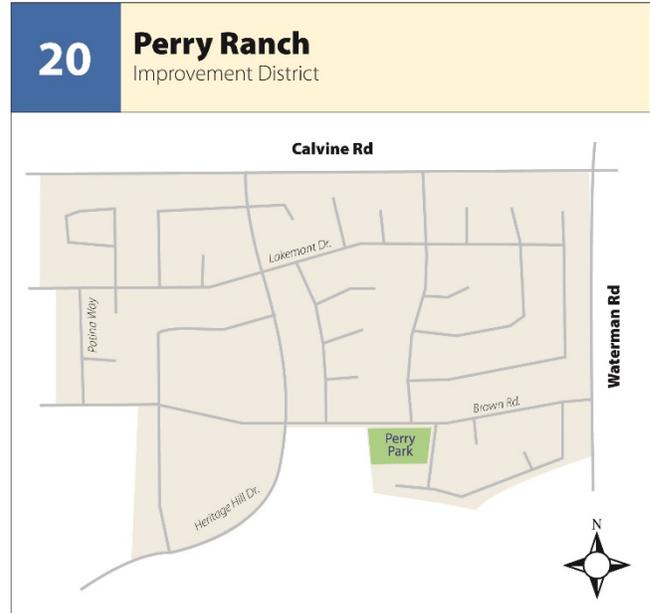
Overlay Assessment Districts



Overlay Assessment Districts

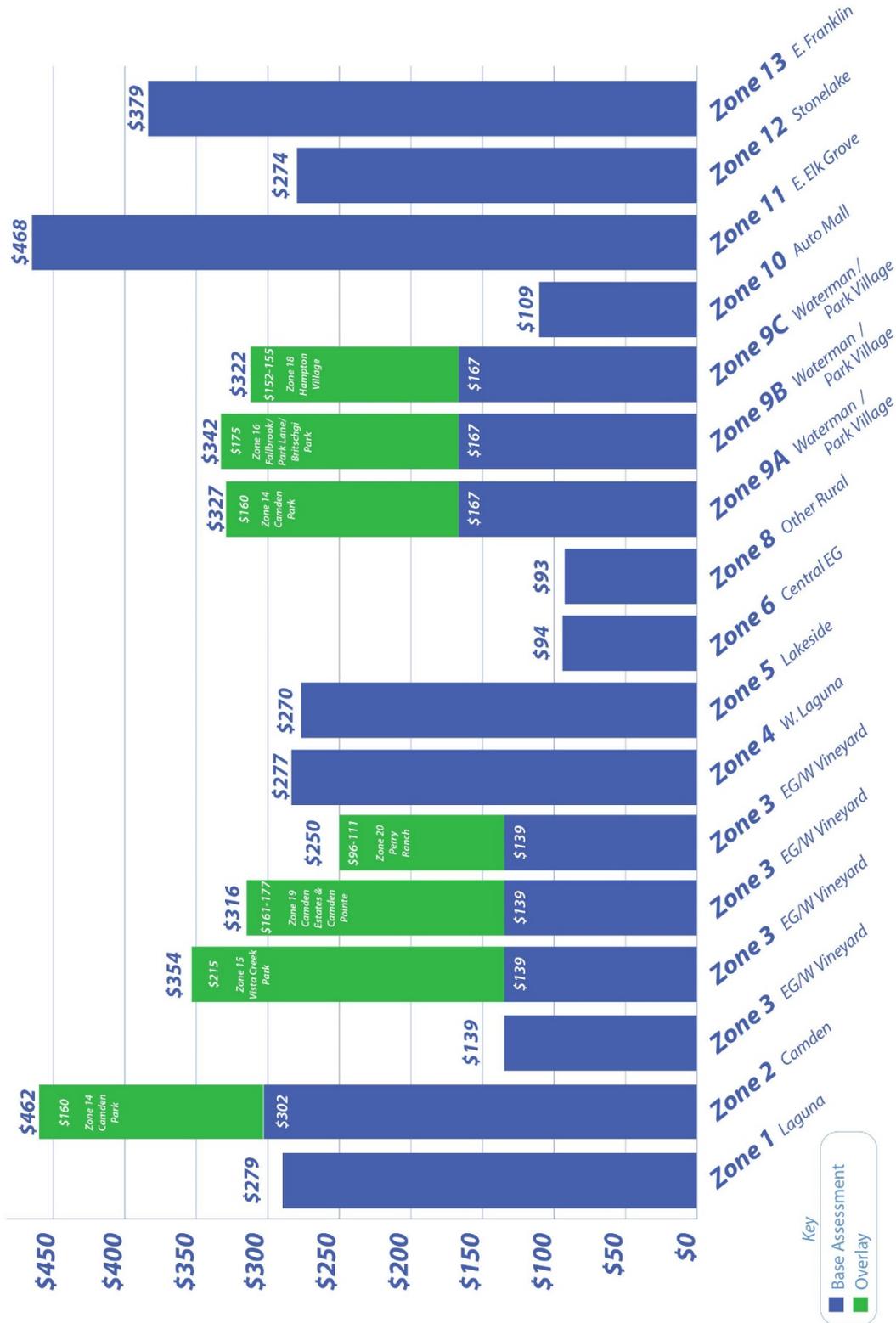


Overlays part of Benefit Zone 3 – Elk Grove West Vineyard



Overlays part of Benefit Zone 3 – Elk Grove West Vineyard

**Summary of Benefit Zone Assessments
Fiscal Year 2020-2021**



METHODOLOGY

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.

<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 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 maintenance, equipment maintenance and operation, electricity, equipment leases, office supplies, data processing supplies, and telephone costs. The administration cost 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, Chief Administrative Officer, 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 2017/18	Actual 2018/19	Approved 2019/20	Amended 2019/20	Proposed 2020/21
1110	Salaries	1,611,284	1,843,312	2,507,475	2,451,127	2,782,559
1121	Part-Time/Extra Help	539,811	567,725	754,822	768,193	691,941
1210	Retirement	230,551	289,394	401,778	398,095	480,802
1220	Medi/Social Security	39,243	42,920	57,976	63,528	58,039
1230	Group Insurance	612,009	659,916	875,250	884,314	1,046,299
1240	Workers' Compensation	64,493	78,061	99,721	100,637	122,310
Salaries and Benefits Total		3,097,391	3,481,328	4,697,022	4,665,894	5,181,950
2005	Advertising	3,044	1,831	3,000	4,500	12,700
2006	Legal Notices	2,737	0	500	500	1,180
2010	Permits/License	4,204	4,326	4,502	4,484	11,990
2015	Blueprint/Copying Service	511	0	1,200	0	1,200
2021	Subscriptions	0	0	850	100	850
2022	Books/Periodicals	110	60	100	100	200
2029	Conferences	2,655	(779)	9,300	9,302	7,530
2030	Networking Event	45	50	100	100	200
2035	Training	12,253	23,414	14,235	8,513	8,400
2036	Certifications	775	3,254	7,805	19,310	22,038
2038	Pre-Employment	5,153	4,443	6,000	3,000	6,000
2051	Insurance	212,435	256,695	307,960	279,495	385,751
2061	Memberships	12,367	23,189	25,625	28,613	27,920
2076	Office Supplies	5,005	7,802	7,400	7,400	7,300
2077	Pub Education Materials	0	0	15,000	15,000	13,000
2081	Postage Service	278	1,409	8,900	9,720	10,820
2085	Printing Services	319	4,232	10,600	11,600	18,100
2103	Ag Services/Supplies	3,942,561	4,467,191	4,475,376	4,529,342	4,164,080
2105	Tree Service/Supp	657,203	598,595	758,106	766,668	789,458
2111	Building Maintenance	46,236	38,742	67,007	66,492	24,628
2122	Chemical Supplies	4,016	3,173	5,000	5,000	7,500
2141	Land Improvements	1,230,097	1,333,433	1,256,386	1,133,333	833,400
2145	Irrigation	300,424	498,921	518,540	557,740	527,435
2191	Electricity	356,352	355,280	394,102	394,102	429,193
2192	Natural Gas/LPG Fuel Oil	863	1,338	1,200	1,200	1,200
2193	Refuse Collect/Disposal Svcs	64,978	70,225	73,584	73,814	77,136
2195	Sewage Disposal Services	26,977	25,965	28,802	28,445	29,546
2197	Telephone/Telegraph Services	81,019	55,132	64,802	67,760	60,844
2198	Water	1,712,759	1,612,057	1,949,765	1,954,789	2,114,384
2205	Automotive Maintenance Svcs	19,834	16,468	34,078	31,387	40,360
2226	Expendable Tools	25,391	18,444	33,900	32,890	25,200
2231	Fire Extinguisher Maint.	572	971	1,050	1,050	880
2236	Fuel/Lubricant Supply	64,339	77,486	69,300	69,300	68,755
2252	Medical Equip Supply	121	579	2,000	2,000	2,000
2261	Office Equipment Maintenance	2,712	3,167	4,800	4,800	5,240
2275	Rent/Lease Equipment Service	141,572	173,595	219,787	222,376	220,778
2291	Other Equip Maint. Svc/Sup	39,647	45,522	47,000	47,400	67,890
2314	Clothing/Personal Supply	13,218	16,895	35,600	41,529	36,898
2332	Food Supplies	3,929	3,454	6,270	6,270	6,300
2351	Laundry Service	7,735	8,945	10,652	10,652	11,026
2443	Medical Services	0	672	1,500	1,500	1,500
2505	Account/Financial Services	1,194	1,371	1,500	1,500	1,500
2525	Engineering Service	26,175	80,069	30,750	66,927	64,080

Landscape & Lighting Budget Summary

Acct. No.	Account Description	Actual 2017/18	Actual 2018/19	Approved 2019/20	Amended 2019/20	Proposed 2020/21
2531	Legal Services	265,542	84,389	0	4,300	0
2561	SWPPS	5,859	3,005	8,025	8,163	8,970
2591	Professional Services	671,558	349,306	682,231	698,185	311,913
2811	Data Processing Maint Svs	4,903	8,159	12,725	16,806	0
2812	Data Processing Supplies	3,922	2,432	2,370	3,720	800
2851	Recreational Trips	0	0	0	0	0
2852	Recreational Supplies	534	205	1,575	1,575	1,580
2913	Auditor-Controller Service Chg	31,857	39,056	43,178	43,178	44,031
2950	Taxes/Lic./Assmts.	167	203	405	39,102	410
2934	Public Works Services	0	0	0	0	100
Service and Supply Total		10,016,162	10,324,371	11,264,443	11,335,032	10,514,194
3210	Interest Expenses	2,077	1,518	894	894	0
3230	Lease Obligation Retire	15,064	15,029	13,842	13,842	0
Leases and Loans Total		17,141	16,547	14,736	14,736	0
4201	Structures & Improvements	0	927,695	81,700	80,230	29,800
4202	Improvements Other Than Bldg.	9,230	8,705	44,400	73,900	25,000
4302	Other Equipment	21,078	108,378	161,200	106,308	49,644
4303	Office Equipment	0	2,382	1,200	4,200	30,000
4305	Computer Equipment	7,454	53,960	15,500	14,522	1,250
Capital Outlay Total		37,762	1,101,120	304,000	279,160	135,694
6980	Operating Transfers Out	7,047,538	5,888,592	6,617,759	6,427,391	8,233,660
Operating Transfers Out Total		7,047,538	5,888,592	6,617,759	6,427,391	8,233,660
7901	Contingencies	0	0	131,721	192,279	215,754
Contingencies Total		0	0	131,721	192,279	215,754
Reserve Increase		2,364,517	2,890,127	1,999,266	2,142,783	2,073,742
TOTAL EXPENDITURES		22,580,511	23,702,084	25,028,947	25,057,275	26,354,994
6990	Operating Transfers In	(5,478,949)	(4,645,323)	(4,488,888)	(4,300,592)	(4,822,812)
Operating Transfers In Total		(5,478,949)	(4,645,323)	(4,488,888)	(4,300,592)	(4,822,812)
9410	Interest Income	(424,506)	(855,582)	(229,400)	(228,222)	(427,810)
9429	Building Rental	(323,249)	(325,662)	(324,816)	(324,816)	(316,416)
9695	Assessments	(14,416,806)	(14,953,017)	(15,416,683)	(15,411,222)	(15,928,260)
9699	Service Fees/Charges-Other	(1,335,886)	(1,614,616)	(2,443,231)	(2,443,231)	(2,691,208)
9740	Insurance Proceeds	(9,306)	(31,900)	0	(14,809)	0
9790	Revenues-Other	(383,697)	(11,314)	(16,000)	(16,633)	(16,000)
9850	Sales of Real Property	0	0	0	(500)	0
9999	Reserves	(130,948)	(1,264,571)	(2,109,929)	(2,317,251)	(2,152,488)
Miscellaneous Revenue Total		(17,101,556)	(19,056,761)	(20,540,059)	(20,756,684)	(21,532,182)
TOTAL REVENUE		(22,580,511)	(23,702,084)	(25,028,947)	(25,057,275)	(26,354,994)
NET OVERAGE/(DEFICIT)		0	(0)	0	0	0

Landscape & Lighting Budget Summary

Expenses by Category

	Hampton	Camden Estate/Pointe	Perry Ranch	DW
	Zone 18 - 218	Zone 19 - 219	Zone 20 - 220	Zone DW 200
Salaries and Benefits	0	0	0	1,533,629
Services and Supplies	1,995	1,995	1,995	1,745,850
Structures & Improvements	0	0	0	19,800
Improvements Other Than Bldg.	0	0	0	10,000
Other Equipment	0	0	0	46,500
Office Equipment	0	0	0	0
Computer Equipment	0	0	0	0
Operating Transfers	95,231	22,816	19,738	544,390
Contingencies	0	0	0	18,903
Reserve Increase	0	55,926	43,244	0
TOTAL EXPENDITURES	97,226	80,737	64,977	3,919,072

Revenue by Accounts

Operating Transfers In	0	0	0	(3,862,984)
Vehicle Code Fines	0	0	0	0
Interest Income	(1,060)	(215)	(172)	0
Building Rental	0	0	0	(56,088)
Assessments	(79,887)	(80,522)	(64,805)	0
Service Fees/Charges-Other	0	0	0	0
Revenues-Other	0	0	0	0
Reserves	(16,279)	0	0	0
TOTAL REVENUE	(97,226)	(80,737)	(64,977)	(3,919,072)

NET OVERAGE/(DEFICIT) 0 0 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 property owners, 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)
- Landscape bark will be applied to planter beds in areas where the landscape bark is needed. (Goal 3c)
- Landscape renovations to replace missing or poor performing plants resulting in beautified community landscape areas at Elk Grove Park and Bartholomew Sports Park. (Goal 3c)
- 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)
- 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)
- 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 Camden Lake Greenbelt 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)
- Annual maintenance will be performed on the irrigation wells and pumps at Elk Grove Park. (Goal 2c, 3 a-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)
- Playground repairs will be made at Rau Community Park. (Goal 2b-c, 3b-c)
- A permanent gate will be added to the bridge to Pirate's Island. (Goal 2b-c, 3a-c)
- A sliding automatic gate will be added to the corp yard at Elk Grove Park. (Goal 2b-c, 3a-c)
- One shade sail will be replaced at Bartholomew Sports Park if necessary. (Goal 3c)

BUDGET SUMMARY

Expenses by Category	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Salaries and Benefits	1,130,152	1,390,323	1,546,693	1,533,629
Service and Supplies	1,791,736	2,159,779	2,156,990	1,745,850
Leases / Loans	16,547	14,736	14,736	0
Structures / Improvements	927,695	41,200	65,280	29,800
Fixed Assets	119,919	85,200	70,498	46,500
Operating Transfers Out	179,698	212,270	211,000	544,390
Contingency	0	16,823	16,823	18,903
Reserve Increase	744	0	0	0
Total Expenditures	4,166,491	3,920,331	4,082,020	3,919,072

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Operating Transfers	4,098,987	3,810,224	3,810,224	3,862,984
Building Rental	56,090	56,088	56,088	56,088
Insurance Proceeds	7,027	0	0	0
Other Revenues	4,287	0	283	0
Sales of Personal Prop	100	0	0	0
Use of Reserves	0	54,019	215,424	0
Total Revenue	4,166,491	3,920,331	4,082,0194	3,919,072

Budget Highlights

Salaries and Benefits

This category decreased because the District’s Unfunded Pension Liability and Retiree Health have been applied directly to individual positions and charged to the corresponding Benefit Zone. Individual salaries have increased due to the compensation study increase as well as a 2% increase for represented staff effective July 1, 2020.

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 2.9172% with the Consumer Price Index (CPI) increase. Information systems and facility maintenance expenditures have been shifted to the Administration Division as a transfer out.

Leases/Loans

Lease payment obligation has decreased because lease and loan payments have shifted to the oversight of the Administration Division as a transfer out.

Structures/Improvements

Decreased as a result of PMMP project costs.

Fixed Assets

Small equipment will be replaced, as well as the purchase of a forklift and ball field machine that have both reached their useful life.

Operating Transfers Out

Transfers out increased due to the transfer of oversight of leases, loans, information systems and facility maintenance to multiple sections of the Administration Division.

Operating Transfers In

Transfers in from all benefit zones have increased to cover the cost increase in maintenance costs and PMMP project costs.

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.

PROJECTS

- Softball/baseball infields will be graded and leveled prior to the start of the spring season. (Goal 2b, 3b-c)
- 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 needed. (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)
- PebbleFlex playground surface repairs will be completed at Colton Park. (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)
- Drinking fountains that have reached their useful life will be replaced at Zimbleman (1), and Miwok (1) Parks. Four additional drinking fountains will be replaced at locations to be determined. (Goal 3c)
- Irrigation upgrades will occur in streetscape areas. (Goal 3a-c)
- The rubber playground surface at Pinkerton Park will be repaired. (Goal 2b-c, 3a-c)
- Shade structure at Betschart Park will be refurbished to remove dry rot. (Goal 3b-c)
- A shade sail will be replaced at one of the parks if needed. (Goal 3c)

CAPITAL IMPROVEMENT PROJECTS

- Lichtenberger Park and Pedersen Park 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 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Salaries and Benefits	741,569	896,625	901,692	969,118
Service and Supplies	2,207,235	2,440,274	2,430,487	2,352,630
Fixed Assets	0	45,000	49,500	10,000
Computer Equipment	17,302	0	0	0
Operating Transfers	2,140,371	2,628,348	2,628,568	2,388,880
Contingency	0	9,000	9,000	10,000
Total Expenditures	5,106,477	6,019,247	6,019,247	5,730,628

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Operating Transfers	1,416	0	0	0
Interest Income	127,824	40,000	39,650	57,456
Building Rental	117,378	116,172	116,172	107,772
Assessments	4,058,998	4,118,767	4,118,767	4,238,130
Other Revenue	701	0	350	0
Use of Reserves	800,161	1,744,308	1,744,308	1,327,170
Total Revenue	5,106,477	6,019,247	6,019,247	5,730,628

Budget Highlights

Salaries and Benefits

This category increased due to the compensation study increase as well as a 2% increase for represented staff effective July 1, 2020. The cost of the Districts Unfunded Pension Liability and Retiree Health have also increased.

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 2.9172% 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 2.9172% CPI increase. Equivalent Dwelling Units decreased by 2.78.

Capital Reserve

Reserve funding is being used to cover the two Capital Improvement project costs.

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 property owners within District boundaries., rather than being paid for solely by Camden Benefit Zone property owners.

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 a well-established urban forest, 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 needed. (Goal 3c)

BUDGET SUMMARY

Expenses by Category	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Salaries and Benefits	50,463	63,362	62,326	68,889
Service and Supplies	149,815	142,357	142,357	134,970
Operating Transfers	103,095	104,961	104,974	79,150
Contingency	0	3,000	4,523	3,000
Total Expenditures	303,373	313,680	314,180	286,009

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Operating Transfers	128,235	138,316	138,316	104,840
Interest Income	3,184	900	900	1,615
Assessments	171,954	174,464	174,464	179,554
Sale of Property	0	0	500	0
Total Revenue	303,373	313,680	314,180	286,009

Budget Highlights

Salaries and Benefits

This category increased due to the compensation study increase as well as a 2% increase for represented staff effective July 1, 2020. The cost of the Districts Unfunded Pension Liability and Retiree Health have also increased.

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 2.9172% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Decrease due to the change in application of District-Wide allocation.

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 and District-Wide costs.

Assessment Revenue

Assessment revenue increased as a result of the 2.9172% 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).

PROJECTS

- Playground Engineered Wood Fiber will be added to parks where needed to maintain a safe depth. (Goal 2c, 3b)
- The poured in place (PIP) playground surfaces at Amundson and Karamanos Parks will be resealed. (Goal 2c, 3b)
- Landscape renovations to replace missing or poor performing plants at Waterman Road and Brown Road in the Perry Ranch Improvement District. (Goal 3c)
- Landscape renovations to replace missing or poor performing plants at Sheldon Creek Drive and Spring Azure Way in the Camden Estates & Camden Pointe Improvement District. (Goal 3c)

Note: The Elk Grove West Vineyard Benefit Zone has \$5,595,000 of unfunded Park Maintenance Management Plan Projects identified, including 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) 2020-2021 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 \$49,500, reducing the gap between expenditure and revenues. Capital Reserves are being used again in FY 2020-2021 to cover the expenditures of essential maintenance. Areas with additional funding through overlay assessments are not subject to the service reductions.

BUDGET SUMMARY

Expenses by Category	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Salaries and Benefits	196,355	207,770	204,263	244,963
Service and Supplies	561,448	606,670	657,083	574,710
Fixed Assets	0	0	14,950	0
Operating Transfers	391,180	303,139	303,180	364,220
Contingency	0	2,000	1,000	2,000
Total Expenditures	1,148,982	1,119,579	1,180,476	1,185,893

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Operating Transfers	22,921	113,551	113,551	51,458
Interest Income	15,566	4,000	4,000	6,677
Building Rental	31,724	31,704	31,704	31,704
Assessments	916,917	930,393	930,393	958,555
Insurance Proceeds	19,492	0	13,951	0
Other Revenue	989	0	0	0
Use of Reserves	141,373	39,931	86,877	137,499
Total Revenue	1,148,982	1,119,579	1,180,476	1,185,893

Budget Highlights

Salaries and Benefits

This category increased due to the compensation study increase as well as a 2% increase for represented staff effective July 1, 2020. The cost of the Districts Unfunded Pension Liability and Retiree Health have also increased.

Services and Supplies

There was a decrease in cost due the one-time cost for the Proposition 218 ballot process and associated expenses. There was an increase to utility costs, and services, such as the Parks Maintenance and Streetscape contracts, have increased by 2.9172% 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 to the change in application of District-Wide allocation.

Operating Transfers In

Transfers In have decreased as the transfers from Benefit Zone 19 and 20 are less. Last Fiscal Year included a one-time repayment to Benefit Zone 3 for the Proposition 2018 ballot procedures.

Assessment Revenue

Assessment revenue increased as a result of the CPI 2.9172% increase. Equivalent Dwelling Units increased by 7.16.

Capital Reserve

Capital reserves are being used to balance the budget for ongoing maintenance, and to cover two PMMP safety related project cost as well as the costs of a future Proposition 218 Ballot process.

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.

PROJECTS

- Two irrigation controller boxes will be upgraded in streetscape areas. (Goal 3a-c)
- Playground Engineered Wood Fiber will be added to parks where needed to maintain a safe depth. (Goal 2c, 3b)
- The poured in place (PIP) playground surface at Hawkins and Lawson Parks will be resealed. (Goal 2c, 3b)
- PebbleFlex playground surface repairs will be completed at Lawrence Park. (Goal 2c, 3b)

BUDGET SUMMARY

Expenses by Category	Actual 2018/19	Adopted 2019/20	Amended 2019/29	Proposed 2020/21
Salaries and Benefits	150,575	185,642	179,393	200,102
Service and Supplies	705,604	547,804	540,497	580,340
Operating Transfers	304,017	308,689	308,683	258,190
Contingency	0	8,500	22,062	8,500
Total Expenditures	1,160,196	1,050,635	1,050,635	1,047,132

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Operating Transfers In	8,350	7,500	7,500	7,500
Interest Income	28,980	8,000	8,000	13,089
Assessments	897,896	910,984	910,984	937,528
Use of Reserves	224,970	124,151	124,151	89,015
Total Revenue	1,160,196	1,050,635	1,050,635	1,047,132

Budget Highlights

Salaries and Benefits

This category increased due to the compensation study increase as well as a 2% increase for represented staff effective July 1, 2020. The cost of the Districts Unfunded Pension Liability and Retiree Health have also increased.

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 2.9172% with the Consumer Price Index (CPI) increase. Funds for L&L education and outreach have also been included.

Operating Transfers Out

Decrease due to the change in application of District-Wide allocation.

Assessment Revenue

Assessment revenue increased as a result of the 2.9172% CPI increase. Equivalent Dwelling Units decreased by 0.09.

Capital Reserve

Capital reserves are being used to balance the budget for ongoing maintenance, as well as to cover three PMMP safety related project costs and one related to water conservation.

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, and Johnson Community Park, which includes the most high-use assets. In addition, there are 14 acres of streetscapes and trails.

PROJECTS

- The multipurpose field at Johnson Community Park will go offline for renovation. (Goal 2b, 3b-c)
- Landscape bark will be applied to planter beds in areas where needed. (Goal 3c)
- Landscape renovations to replace missing or poor performing plants resulting in beautified CSD landscape areas. (Goal 3c)
- The poured in place (PIP) playground surface at Caterino, Johnson and Perez Parks will be resealed. (Goal 2c, 3b)
- Irrigation controller boxes will be upgraded in streetscape areas. (Goal 3a-c)
- Irrigation pump enclosures will be replaced in streetscape areas. (Goal 3a-c)

BUDGET SUMMARY

Expenses by Category	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Salaries and Benefits	98,608	123,200	119,107	136,990
Service and Supplies	405,173	340,023	339,194	403,060
Computer Equipment	1,945	0	0	0
Operating Transfers	198,148	203,203	203,199	179,390
Contingency	0	9,998	14,924	10,000
Total Expenditures	703,874	676,424	676,424	729,440

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Operating Transfers	509	0	0	0
Interest Income	27,310	8,500	8,500	13,514
Assessments	658,621	667,924	667,924	687,198
Use of Reserves	17,434	0	0	28,728
Total Revenue	703,874	676,424	676,424	729,440

Budget Highlights

Salaries and Benefits

This category increased due to the compensation study increase as well as a 2% increase for represented staff effective July 1, 2020. The cost of the Districts Unfunded Pension Liability and Retiree Health have also increased.

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 2.9172% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Decrease due to the change in application of District-Wide allocation

Assessment Revenue

Assessment revenue increased as a result of the 2.9172% CPI increase. Equivalent Dwelling Units decreased by 0.79.

Capital Reserve

Capital reserves are being used to cover PMMP project costs, including irrigation upgrades and replacements to support water conservation practices.

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

- The poured in place (PIP) playground surface at Baker, Castello, Mendoza and Smedberg 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)
- The parking lot at the Beeman Recreation Center will be resurfaced and striped. (Goal 2c, 3b-c)

Note: The Central Elk Grove Benefit Zone has \$2 million of unfunded Park Maintenance Management Plan Projects. 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 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Salaries and Benefits	51,521	66,527	65,411	79,534
Service and Supplies	170,671	149,682	159,363	233,220
Operating Transfers	94,745	97,065	97,078	248,490
Contingency	0	6,000	4,907	6,000
Reserve Increase	339,364	332,466	324,981	108,432
Total Expenditures	656,301	651,740	651,740	675,676

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Operating Transfers	1,500	1,500	1,500	1,500
Interest Income	13,521	2,300	2,300	8,598
Assessments	641,280	647,940	647,940	665,578
Total Revenue	656,301	651,740	651,740	675,676

Budget Highlights

Salaries and Benefits

This category increased due to the compensation study increase as well as a 2% increase for represented staff effective July 1, 2020. The cost of the Districts Unfunded Pension Liability and Retiree Health have also increased.

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 2.9172% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Increase due to the change in application of District-Wide allocation.

Assessment Revenue

Assessment revenue increased as a result of the 2.9172% CPI increase. Equivalent Dwelling Units decreased by 13.73.

Capital Reserve

Funds are being put into reserves for future project needs, and increased expenses.

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.

BUDGET SUMMARY

Expenses by Category	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Salaries and Benefits	89,470	60,160	60,576	43,141
Service and Supplies	30,191	65,100	57,825	35,870
Operating Transfers	473,051	330,047	157,195	412,320
Contingency	0	5,000	11,843	5,000
Reserve Increase	311,104	482,234	655,102	505,751
Total Expenditures	903,816	942,541	942,541	1,002,082

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Transfers In	113	0	0	0
Interest Income	49,720	8,000	8,000	26,432
Assessments	853,983	934,541	934,541	975,650
Total Revenue	903,816	942,541	942,541	1,002,082

Budget Highlights

Salaries and Benefits

This category decreased due to the City funding 50% more of a position to cover the increase of park acres in the Laguna Ridge Area. Actual salaries increased due to the compensation study increase as well as a 2% increase for represented staff effective July 1, 2020. The cost of the Districts Unfunded Pension Liability and Retiree Health have also increased.

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 2.9172% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Increase due to the change in application of District-Wide allocation.

Capital Reserve

Less funding is being put into Capital Reserves for future project needs and increased expenses due to the allocation calculation to cover District Wide expenses.

Assessment Revenue

Assessment revenue increased as a result of the 2.9172% CPI increase. Equivalent Dwelling Units increased by 147.17.

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

- Softball/baseball infields at Hill Park will be graded and leveled prior to the start of the spring season. (Goal 2b, 3b-c)
- Futsal court at McConnell Park will be resurfaced. (Goal 2b-c, 3b-c)
- Landscape bark will be applied to planter beds in areas where needed. (Goal 3c)
- PebbleFlex playground surface repairs will be completed at Van Doren Park. (Goal 2c, 3b)
- 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)
- 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)
- Irrigation booster pump at McConnell Park will be replaced. (Goal 3a-c)

CAPITAL IMPROVEMENT PROJECTS

- The Hill Park Revitalization project 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 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Salaries and Benefits	89,092	103,982	102,347	119,196
Service and Supplies	320,108	279,891	280,476	321,680
Fixed Assets	0	15,500	0	0
Operating Transfers Out	147,488	145,804	145,825	689,560
Contingency	0	5,000	5,000	5,000
Reserve Increase	519	0	0	0
Total Expenditures	557,207	550,177	533,648	1,135,436

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Operating Transfers	199,812	149,291	133,791	718,992
Interest Income	4,854	1,300	1,300	2,635
Building Rental	29,062	29,460	29,460	29,460
Assessments	322,960	338,566	338,566	348,439
Other Revenue	519	16,000	16,000	16,000
Use of Reserves	0	15,560	14,531	19,910
Total Revenue	557,207	550,177	533,648	1,135,436

Budget Highlights

Salaries and Benefits

This category increased due to the compensation study increase as well as a 2% increase for represented staff effective July 1, 2020. The cost of the Districts Unfunded Pension Liability and Retiree Health have also increased.

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 2.9172% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Transfers out to the Park Planning Division increased to fund the cost of the Hill Park revitalization project.

Operating Transfers In

Transfers in from Benefit Zones 14, 15 and 18 have increased, as more funding is needed for PMMP projects in their respective parks, as well as the Hill Park revitalization project.

Assessment Revenue

Assessment revenue increased as a result of the 2.9172% CPI increase. Equivalent Dwelling Units decreased by 0.10.

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 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Salaries and Benefits	579	660	668	722
Service and Supplies	5,415	7,209	7,209	3,400
Operating Transfers	1,031	1,243	1,243	12,210
Contingency	0	2,000	1,992	2,000
Reserve Increase	40,876	33,002	33,002	29,577
Total Expenditures	47,901	44,114	44,114	47,909

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Interest Income	4,811	400	400	2,916
Assessments	43,090	43,714	43,714	44,993
Total Revenue	47,901	44,114	44,114	47,909

Budget Highlights

Salaries and Benefits

This category increased due to the compensation study increase as well as a 2% increase for represented staff effective July 1, 2020. The cost of the Districts Unfunded Pension Liability and Retiree Health have also increased.

Services and Supplies

There was a decrease due to the tree grid prune project accomplished last fiscal year. Services such as the streetscape maintenance contracts, have increased by 2.9172% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Increase due to the change in application of District-Wide allocation.

Capital Reserve

Funds are being put into reserves for future PMMP project needs.

Assessment Revenue

Assessment revenue increased as a result of the 2.9172% 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. Many parks are linked by either off-street trails or on-street bike lanes.

PROJECTS

- The multipurpose fields at Derr-Okamoto, Gates and Simpson Parks will go offline for renovation. (Goal 2b, 3b-c)
- PebbleFlex playground surface repairs will be completed at Derr-Okamoto Park. (Goal 2c, 3b)
- The poured in place (PIP) playground surfaces at Fleming and Miles 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)
- 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)

BUDGET SUMMARY

Expenses by Category	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Salaries and Benefits	186,758	256,275	244,235	276,758
Service and Supplies	619,998	715,339	757,840	683,180
Fixed Assets	0	9,400	9,400	0
Computer Equipment	2,511	0	0	0
Operating Transfers	327,948	330,441	330,458	300,930
Contingency	0	20,000	20,000	20,000
Reserve Increase	1,011,716	728,716	692,777	914,729
Total Expenditures	2,148,931	2,060,171	2,054,710	2,195,597

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Operating Transfers In	67,925	67,019	67,019	67,019
Interest Income	140,276	44,000	44,000	74,484
Assessments	1,935,784	1,949,152	1,943,691	2,054,094
Insurance Proceeds	3,200	0	0	0
Other Revenue	1,746	0	0	0
Total Revenue	2,148,931	2,060,171	2,054,710	2,195,597

Budget Highlights

Salaries and Benefits

This category increased due to the compensation study increase as well as a 2% increase for represented staff effective July 1, 2020. The cost of the Districts Unfunded Pension Liability and Retiree Health have also increased.

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 2.9172% 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 2.9172% CPI increase. Equivalent Dwelling Units increased by 102.71.

**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.

PROJECTS

- Softball/baseball infields will be graded and leveled prior to the start of the spring season. (Goal 2b, 3b-c)
- Basketball court at Houde Park will be resurfaced. (Goal 2b-c, 3b-c)
- One stainless steel electrical 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)
- 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 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Salaries and Benefits	87,756	111,520	108,012	118,279
Service and Supplies	355,411	398,188	385,582	357,350
Computer Equipment	7,983	0	300	0
Operating Transfers	174,971	178,583	178,580	152,490
Contingency	0	5,000	20,817	5,000
Total Expenditures	626,121	693,291	693,291	633,119

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Operating Transfers	509	0	0	0
Interest Income	24,860	8,000	8,000	11,769
Building Rental	36,157	36,144	36,144	36,144
Assessments	515,640	522,684	522,684	537,947
Use Reserves	48,955	126,463	126,463	47,259
Total Revenue	626,121	693,291	693,291	633,119

Budget Highlights

Salaries and Benefits

This category increased due to the compensation study increase as well as a 2% increase for represented staff effective July 1, 2020. The cost of the Districts Unfunded Pension Liability and Retiree Health have also increased.

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 2.9172% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Decrease due to the change in application of District-Wide allocation.

Assessment Revenue

Assessment revenue increased as a result of the 2.9172% CPI increase. Equivalent Dwelling Units decreased by 0.04.

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.

PROJECTS

- Softball/baseball infields at Backer, Jungkeit, Morse and Stephenson Parks will be graded and leveled prior to the start of the spring season. (Goal 2b, 3b-c)
- Three multipurpose fields will go offline for renovation. (Goal 2b, 3b-c)
- Landscape bark will be applied to planter beds in areas where needed. (Goal 3c)
- PebbleFlex playground surface repairs will be completed at Buscher Park. (Goal 2c, 3b)
- One shade sail will be replaced if necessary. (Goal 3c)
- The poured in place (PIP) playground surfaces at Backer, Johnston, Kramer, Luttig, Morse and Schauer 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

- The Morse Park Community Center project will be managed by the Park Planning Division, resulting in the addition of a new recreation center to the existing Morse Community Park. (Goal 1c, 2b, 3a-c, 4a)

BUDGET SUMMARY

Expenses by Category	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Salaries and Benefits	398,283	567,522	543,398	588,369
Service and Supplies	1,525,237	1,599,668	1,603,759	1,426,080
Fixed Assets	8,705	15,000	15,000	15,000
Computer Equipment	15,061	0	72	0
Operating Transfers	906,751	1,255,922	1,255,895	1,566,790
Contingency	0	20,000	39,988	20,000
Reserve Increase	1,130,712	322,257	322,257	363,529
Total Expenditures	3,984,749	3,780,369	3,780,369	3,979,768

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Operating Transfers	10,502	8,519	8,591	8,519
Interest Income	382,739	100,000	99,070	193,460
Building Rental	55,252	55,248	55,248	55,248
Assessments	3,531,143	3,616,602	3,616,602	3,722,541
Insurance Proceeds	2,180	0	858	0
Other Revenue	2,932	0	0	0
Total Revenue	3,984,749	3,780,369	3,780,369	3,979,768

Budget Highlights

Salaries and Benefits

This category increased due to the compensation study increase as well as a 2% increase for represented staff effective July 1, 2020. The cost of the Districts Unfunded Pension Liability and Retiree Health have also increased.

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 2.9172% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Increase due to the change in application of District-Wide allocation.

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 2.9172% CPI increase. Equivalent Dwelling Units decreased by 24.34.

**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 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Service and Supplies	1,200	2,051	2,051	2,086
Operating Transfers	190,900	168,950	168,950	139,902
Reserve Increase	0	0	0	33,186
Total Expenditures	192,100	171,001	171,001	175,174

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Interest Income	8,956	1,000	1,000	4,350
Assessments	159,835	165,994	165,994	170,824
Use of Reserves	23,309	4,007	4,007	0
Total Revenue	192,100	171,001	171,001	175,174

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.

Capital Reserve

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

Assessment Revenue

Assessment revenue increased as a result of the 2.9060% CPI increase. There were no changes to the number of Equivalent Dwelling Units.

**BENEFIT ZONE 15 – VISTA CREEK PARK
BUDGET 215**

MAJOR FUNCTIONS

Benefit Zone 15 - Vista Creek Park is an overlay assessment for Jordan Family Park and the surrounding area 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 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Service and Supplies	550	674	674	695
Operating Transfers	18,922	10,821	10,821	6,904
Reserve Increase	7,403	13,771	13,771	19,368
Total Expenditures	26,875	25,266	25,266	26,967

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Interest Income	2,706	400	400	1,378
Assessments	24,169	24,866	24,866	25,589
Total Revenue	26,875	25,266	25,266	26,967

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 2.9060% 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 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Service and Supplies	1,500	2,194	2,194	2,245
Operating Transfers	112,267	100,863	85,363	648,699
Reserve Increase	47,689	50,945	66,445	0
Total Expenditures	161,456	154,002	154,002	650,944

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Interest Income	15,554	2,000	2,000	7,990
Assessments	145,902	152,002	152,002	156,426
Use of Reserves	0	0	0	486,528
Total Revenue	161,456	154,002	154,002	650,944

Budget Highlights

Operating Transfers

Transfers out to Benefit Zone 9B, to the Park Planning Division increased to fund the cost of the Hill Park revitalization project.

Capital Reserve

Reserve funding is being used to cover the Hill Park revitalization project.

Assessment Revenue

Assessment revenue increased as a result of the 2.9060% 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. This Fiscal Year two more parks will come into the Park System, Oasis Park, a 20-acre community park located on Whitelock Parkway and Knox Drive, and Singh & Kaur Park, a 5-acre park located within the Madeira East development.

PROJECTS

- Landscape bark will be applied to planter beds in areas where needed. (Goal 3c)
- Landscape renovations to replace missing or poor performing plants resulting in beautified community landscape areas in medians, and parks. (Goal 3c)
- Decomposed granite walking paths will be filled and leveled along street corridors and at parks as needed. (Goal 2b-c, 3b-c)
- Annual maintenance will be performed on the Bermuda grass multipurpose field at Kammerer Park. (Goal 2b, 3b-c)
- The faded solar system artistic features at Constellation Park will be repainted and sealed. (Goal 3c)
- The decorative horses at Horseshoe Park will be repainted. (Goal 3c)
- The decorative acorn at Bridgeview Park will be repainted. (Goal 3c)
- The decorative 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)
- 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)
- Concrete furniture will replace existing amenities at Rose Garden, Horseshoe and Constellation Parks. (Goal 3c)
- Annual maintenance will be performed on the stage at Kammerer Park. (Goal 2b, 3b-c)

BUDGET SUMMARY

Expenses by Category	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Salaries and Benefits	210,146	663,454	527,773	802,260
Service and Supplies	1,471,577	1,801,759	1,804,243	1,650,843
Fixed Assets	0	90,000	52,810	33,144
Computer Equipment	0	2,700	1,350	1,250
Operating Transfers	40,207	58,886	57,855	103,360
Contingencies	0	19,400	19,400	100,351
Total Expenditures	1,721,930	2,636,199	2,463,431	2,691,208

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2019/20
Operating Transfers In	104,544	192,968	20,100	0
Interest Income	2,630	0	100	0
Service Fees	1,614,616	2,443,231	2,443,231	2,691,208
Other Revenue	140	0	0	0
Total Revenue	1,721,930	2,636,199	2,463,431	2,691,208

Budget Highlights

Salaries and Benefits

This category increased due to the compensation study increase as well as a 2% increase for represented staff effective July 1, 2020. The cost of the Districts Unfunded Pension Liability and Retiree Health have also increased and associated with individual staff rather than paid for out of District Wide. Also included is funding for the additional 1.25 positions for the maintenance oversight for the two additional parks.

Services and Supplies

Overall decrease with the removal of the interchanges from the Landscape Maintenance MOU with the City of Elk Grove. There was an increase to utility costs, and services, such as the Parks Maintenance and Streetscape contracts, have increased by 2.9172% with the Consumer Price Index (CPI) increase.

Operating Transfers In

Decrease of transfers in from Benefit Zone 8 as no supplement needed as all activities in Laguna Ridge are now 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, supplies, and utilities have increased, and due to additional funding needed for the new positions.

**BENEFIT ZONE 18 – HAMPTON VILLAGE IMPROVEMENT DISTRICT
BUDGET 218**

MAJOR FUNCTIONS

Benefit Zone 18 - Hampton Village Improvement District is an assessment overlay for Jennie McConnell Park and areas surrounding the Hampton Village neighborhood 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 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Services and Supplies	1,500	1,927	1,927	1,995
Operating Transfers Out	83,803	77,794	77,794	95,231
Total Expenditures	85,303	79,721	79,721	97,226

Revenue by Account	Actual 2018/19	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Interest Income	2,091	600	600	1,060
Assessments	74,845	77,631	77,631	79,887
Use of Reserves	8,367	1,490	1,490	16,279
Total Revenue	85,303	79,721	79,721	97,226

Budget Highlights

Operating Transfers

Transfers out to Benefit Zone 9C, increased as more funding is needed for one-time PMMP project costs and other expenses related to McConnell Park and Hampton Oaks Drive.

Assessment Revenue

Assessment revenue increased as a result of the 2.9060% CPI increase. There were no changes to the number of Equivalent Dwelling Units.

Capital Reserve

Capital reserves are being used to cover PMMP project costs, including an irrigation booster pump replacement.

**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

Expenses by Category	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Services and Supplies	1,927	2,819	1,995
Operating Transfers	44,113	44,113	22,816
Reserve Increase	31,442	30,550	55,926
Total Expenditures	77,482	77,482	80,737

Revenue by Account	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Interest Income	0	0	215
Assessments	77,482	77,482	80,522
Total Revenue	77,482	77,482	80,737

Budget Highlights

Operating Transfers

Transfers out to Benefit Zone 3, decreased as less funding is needed for PMMP projects and other expenses related to MacDonal Park, Whitehouse Creek Trail and the surrounding streetscapes. Last Fiscal Year included a one-time repayment to Benefit Zone 3 for the Proposition 218 ballot procedure.

Assessment Revenue

Assessment revenue increased as a result of the 2.9060% 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 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

Expenses by Category	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Services and Supplies	1,927	2,462	1,995
Operating Transfers	56,617	56,617	19,738
Reserve Increase	4,433	3,898	43,244
Total Expenditures	62,977	62,977	64,977

Revenue by Account	Adopted 2019/20	Amended 2019/20	Proposed 2020/21
Interest Income	0	0	172
Assessments	62,977	62,977	64,805
Total Revenue	62,977	62,977	64,977

Budget Highlights

Operating Transfers

Transfers out to Benefit Zone 3, decreased as less funding is needed for PMMP projects and other expenses related to Perry Park and the streetscapes along Calvine and Waterman Roads. Last Fiscal Year included a one-time repayment to Benefit Zone 3 for the Proposition 218 ballot procedure.

Assessment Revenue

Assessment revenue increased as a result of the 2.906% 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.

DECISION PACKAGES

The District held a Board Budget Workshop on June 3, 2020, and the CSD Board of Directors were presented with a financial forecast overview, base budget, and discretionary decision packages for consideration. The Board prioritized the decision packages and directed staff to allocate resources for 5 of the packages presented.

FUNDED DECISION PACKAGES

Package	Title
A-01	Budget Control Officer
F-01	FD Battalion Chief to Assistant Fire Chief
F-02	FD EMS Captains
P-1	City Landscape Employees/Equipment
P-2	DW Projects/Forklift/Sports Ball Field Machine

Decision Package Form



FISCAL YEAR: FY20-21

DEPARTMENT: Administrative Services Department

DIVISION: ALL

TITLE: A-01: Budget Officer Classification

TYPE OF PACKAGE:

- ADD PACKAGE
 EFFICIENCY PACKAGE
 REDUCTION PACKAGE

FUNDING REQUESTED: \$170,334

NUMBER OF FTE REQUESTED: 1.00 FTE

FUNDING SOURCE:

VALUE AREA(S):

- SAFETY / RISK MANAGEMENT
 FINANCIAL SUSTAINABILITY/HEALTH
 WORKFORCE
 SERVICE DELIVERY
 ACCESS / EQUITY

- GENERAL FUND: ONE-TIME
 GENERAL FUND: ONGOING
 OTHER: _____

BRIEF DESCRIPTION OF THE PROPOSED PACKAGE:

The Administrative Services Department would like to add a new position of Budget Officer to assist the department with District wide efforts related to budget activities. This will enhance the District's budget efforts and will allow greater oversight of District's budget.

BRIEF DESCRIPTION OF EXPECTED RESULTS AND OUTCOMES:

The Budget Officer position will perform several duties such as, but not limited to: manages the development and presentation of the annual/quarterly District-wide budget; conducts operational and fiscal analysis, monitors and reports on budget expenditures and overall budget status; and provides expert professional assistance on budgeting and related matters. The Budget Officer will cost \$170,000 annually.

HOW DOES THE PACKAGE SUPPORT THE DISTRICT MISSION AND VISION?

This supports the District Mission and Vision of becoming a regional leader and enhancing the quality of life and increasing financial sustainability and transparency of the District.

CREATED BY: Joe Ambrosini, Human Resource Director

REQUESTED BY: Nitish Sharma, Chief Administrative Officer

Decision Package Form



FISCAL YEAR: FY20-21

DEPARTMENT: Fire Department

DIVISION: Emergency Medical Services & Training Divisions

TITLE: F-01 Management Employee Organization – Position Conversion

TYPE OF PACKAGE:

- ADD PACKAGE
- EFFICIENCY PACKAGE

FUNDING SOURCE:

- GENERAL FUND: ONE-TIME
- GENERAL FUND: ONGOING
- OTHER: IGT (Partial)

FUNDING REQUESTED: \$0

NUMBER OF FTE REQUESTED: 0 FTE

BRIEF DESCRIPTION OF THE PROPOSED PACKAGE:

Convert two Battalion Chief FTEs (Battalion Chief – Training & Battalion Chief – EMS) to two Assistant Chief FTEs. There are no new funds or FTEs required for this action.

BRIEF DESCRIPTION OF EXPECTED RESULTS AND OUTCOMES:

The voluntary and rotational use of Battalion Chiefs to manage the EMS and Training Division has resulted in medium- and long-term challenges. Since 2014, the EMS Division has experienced three changes in leadership, and the Training Division has experienced four. This efficiency package is a no-cost/no-new-FTE solution to normalize operational leadership within those Divisions, aligns the positions with the duties and levels of responsibility being performed, and is consistent with District practice and industry standards.

Division Stability – Human factors significantly limit the medium- and long-term stability of the Divisions if the leadership is part of a voluntary, rotational assignment that has been bid and is often filled with the least senior chief officer. By converting the positions to permanent, promotional Assistant Chiefs, the organization will realize long term gains through visioning, planning, implementing, evaluating, and refining.

Roles: Battalion Chief vs. Assistant Chief – The rank of Battalion Chief exists to manage and supervise operational battalions. The focus of this position is operational in nature, supervises fire captains assigned to their shift and battalion, is responsible for command and control of multi-company emergency incidents. The rank of Assistant Chief manages a Division and is responsible for all the business functions of the Division and personnel (represented, as well as nonrepresented employees in various professional classifications). The focus of this position is expanded to include planning,

evaluation, Divisional budget development & implementation, and ensuring compliance with mandates and legal statutes.

Financial Impact – This conversion is a no-cost item. The cost difference between top step Battalion Chief and Assistant Chief is \$16K per year; however, this difference does not factor in the "extra hours pay" that the Battalion Chiefs may earn for "special projects/operations of unusual character." In other words, the Battalion Chiefs are eligible to receive the equivalent of overtime for all duties that are special or outside of their normal scope of work. In short, there is no net difference between top step BC and top step AC, and this conversion may likely produce annual savings.

Salary Compaction – The rank of Assistant Chief has existed within the Cosumnes Fire Department since January 28, 1994. The recommended action does not change or impact the preexisting, Board of Directors approved salary schedules.

Comparison to other County Agencies – A comparison of the City of Sacramento and Sacramento Metro Assistant Chief Job Descriptions found that the level of work that has been performed by the CFD EMS and Training Battalion Chiefs was commensurate with the level of work conducted by their Assistant Chiefs.

Management Employees Organization (MEO) – The District and MEO have worked collaboratively over the past five years to address this ongoing concern. For the past five years, the District and Fire Department, with Board direction and support, have been working toward eliminating the voluntary, rotational staffing processes for the EMS and Training Divisions. During this time, in partnership with MEO, desk audits have been completed, job descriptions have been updated, and the Board of Directors has approved the plans and direction. Based on a meet and confer process with MEO, the EMS and Training Battalion Chiefs have been working out-of-class as Acting Assistant Chiefs since the spring of 2019.

Local 522 – The District has worked collaboratively with Local 522 on this effort. Local 522 supports reclassifying the EMS and Training Battalion Chiefs to Assistant Chiefs. The requested reclassification does not create new positions or promotional opportunities for Local 522 members. The immediate benefit to Local 522, and the agency as a whole, includes the creation of stability in the EMS and Training Divisions which will ensure consistency in vision, planning, and the operational implementation of their respective resources.

HOW DOES THE PACKAGE SUPPORT THE DISTRICT MISSION AND VISION?

Alignment with the Cosumnes Community Services District Vision

*The Cosumnes CSD is a regional leader dedicated to providing **superior** fire, emergency medical and parks and recreation services that enrich the community and save lives.*

Providing superior services drives the District and its employees to be on the leading edge and to focus on quality while addressing the increasing quantity. Excellent services require the District, its employees, and its policies to be forward-leaning, innovative, and results-oriented. Business case studies have shown that teams who achieve superior results have stable, long-term leaders who create the vision, provide direction, hold people accountable to the mission, routinely reevaluate, and continually find ways to improve. Teams that lack long-term, stable leadership may be successful; however, rarely are they superior. This no-cost efficiency package will close a loophole that has

created a vulnerability in the EMS and Training Divisions by eliminating the voluntary, rotational method for filling the chief officer positions and establishing permanent, promotional Assistant Chiefs who are passionate about the area of service and are committed to achieving the District's Vision.

Alignment with the Cosumnes Community Services District Mission

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

Similar to the vision, as mentioned above, the mission challenges the District employees to enhance the quality of life for its customers. Improving services requires the District, its employees, and its policies to be forward-leaning, innovative, and results-oriented. This no-cost efficiency package will close a loophole that has created a vulnerability in the EMS and Training Divisions by eliminating the voluntary, rotational method for filling the chief officer positions and establishing permanently appointed chief officers who are passionate about the area of service and are committed to achieving the District's Mission.

Alignment with the Board of Directors Values

1. *Safety*
2. *Financial stability / sustainability / transparency*
3. *Workforce value*
4. *Services to the community*
5. *Access / Equity / Inclusion*

Human factors significantly limit the medium- and long-term stability of the Divisions if the leadership is part of a voluntary, rotational assignment that has been bid and is often filled with the least senior chief officer. Converting the EMS and Training leadership to Assistant Chiefs aligns with the Board of Directors values by ensuring that the consistency and tenure of the leadership provided by permanent Assistant Chiefs will allow for the ongoing safety of our personnel, the safety of the community, and enhance the service the Department provides to its constituents. Besides, the dedication and passion for the position that an individual must have to serve the community at the level of Assistant Chief lends itself to the fact that they will continuously look for methods to improve financial stability and sustainability, and be in a better position to support and invest in the workforce in and around their Divisions. Finally, having long-term, stable leadership in the EMS and Training Divisions will afford opportunities to build upon the diversity, equity, and inclusion work that the Department has been committed to and working on for several years.

Alignment with the Cosumnes Fire Department Mission

*The men and women of the Cosumnes Fire Department strive to **exceed expectations** at all times.*

The following list of Mission and Vision oriented benchmarks outlines the collaborative steps that staff has completed, and the Board of Directors have either provided direction or approved:

1. On August 19, 2015, the *Standards of Response Coverage and Headquarters Assessments for the Cosumnes Fire Department* was presented to the Board. The Headquarters Assessment identified that “a fire department of the District’s size needs to have a management team that is properly sized, adequately trained, and supported.”
2. On January 20, 2016, the Board of Directors adopted the staff recommended actions based on the *Standards of Response Coverage and Headquarters Assessments for the Cosumnes Fire*

Department. The report identified eight specific measures and the need to develop stability in the divisions.

3. On August 19, 2015, the *Strategic Plan for the Cosumnes Fire Department* was presented to and adopted by the Board of Directors. The Plan identified the administrative and divisional staffing needs, including addressing the rotational nature of the EMS and Training chief officers, as a top priority.
4. On June 7, 2017, the *Cosumnes Fire Department Emergency Medical Services Master Plan* was presented to and adopted by the Board of Directors. Finding #24 identified that that “The Department’s leadership structure in EMS should not depend on volunteer Battalion Chiefs and Captains in two-year rotations. EMS is a very specialized profession and should be managed as such.”
5. On June 7, 2017, the *Cosumnes Fire Department Training Master Plan* was presented to and adopted by the Board of Directors. “The actual job of the Training Division Battalion Chief much more closely aligns with the job description of the Assistant Fire Chief / Fire Marshal than it does with that of Battalion Chief. The continued growth for the responsibility and technical sophistication of training within the fire service has required a substantial commitment of leadership and oversight. The Training Division needs long-term commitment from managers and leaders who are experts in the field and who possess critical vision, planning, and implementation skill sets. This includes a long-term commitment of a permanent divisional manager in the training program as opposed to the current practice of using rotational personnel at the level of Battalion Chief.”
6. In August 2018, Cosumnes CSD Human Resources completed desk audits of the three division Battalion Chief positions: Administration, EMS, and Training. The results of the desk audits were: 1) “It is recommended that the position of Administrative BC retain its current classification,” 2) “It is recommended that the EMS Battalion Chief be reclassified,” and 3) “The recommendation is to re-class the Training Battalion Chief to a higher classification.”
7. On December 19, 2018, the Assistant Fire Chief Job Description was presented to and adopted by the Cosumnes CSD Board of Directors. The Assistant Chief/Fire Marshal Job Description initially approved on January 28, 1994, and revised on August 1, 2012, was amended by eliminating specific references to fire prevention to allow the document to apply to the other positions in the fire department that require the same level of organizational responsibility.
8. On March 6, 2019, the Board of Directors was presented with and approved the Approval of Position Reclassification Staff Report. The purpose of this Staff Report was to finalize several position reclassification that had been identified as working out of class. “The EMS, Training, and Administrative Battalion Chief positions were also reviewed at the request of the Fire Department; two of these positions were determined to be working out-of-class. However, the steps to reclassification will be different as these classifications are represented by the Management Employees Organization (“MEO”) and require further discussion. Dialogue with the bargaining unit on the details of this reclassification is ongoing.”
9. On March 21, 2019, the District executed a side letter with MEO that identified the specific criteria of how a Battalion Chief can be assigned to an out-of-class assignment as an Assistant Chief.
10. Based on the Board supported organizational priority to eliminate the rotational chief officers in EMS and Training, the results of the desk audits, Board approval of the job description changes, and the side letter in place, in March 2019, the EMS and Training Battalion Chiefs were appointed as long-term Acting Assistant Chiefs pending Board approval of the reclassification.

11. On June 5, 2019, the Memorandum of Understanding (MOU) between the Management Employees Organization and the Cosumnes Community Services District was presented to and adopted by the Board of Directors. Article 6.18 of the MOU captures the verbatim Out of Class language that was agreed to in the side letter.

CREATED BY: Michael W. McLaughlin, Fire Chief

REQUESTED BY: Joshua Green, General Manager

Decision Package Form



FISCAL YEAR: FY20-21

DEPARTMENT: Fire Department

DIVISION: Emergency Medical Services

TITLE: F-02: EMS71 - CONVERSION OF EMS SPECIALISTS TO EMS CAPTAINS

TYPE OF PACKAGE:

- ADD PACKAGE
- EFFICIENCY PACKAGE
- REDUCTION PACKAGE

FUNDING REQUESTED: \$ 5,800.00 Annually

NUMBER OF FTE REQUESTED: 0.00 FTE

VALUE AREA(S):

- SAFETY / RISK MANAGEMENT
- FINANCIAL SUSTAINABILITY/HEALTH
- WORKFORCE
- SERVICE DELIVERY
- ACCESS / EQUITY

FUNDING SOURCE:

- GENERAL FUND: ONE-TIME
- GENERAL FUND: ONGOING
- OTHER: IGT

BRIEF DESCRIPTION OF THE PROPOSED PACKAGE:

Convert current FTE EMS Specialists to EMS Captain and deploy in a field response unit "EMS71". This package will include the conversion of two EMS specialist positions (FTE) already assigned to EMS, to the rank of Captain EMS, and move then from day shift to 24 hour shift assignments. These FTE's would continue to reside in the EMS Division for salary, benefits, and supervision, however would be deployed to provide technical expertise to field personnel in the specialty of Emergency Medical Services.

BRIEF DESCRIPTION OF EXPECTED RESULTS AND OUTCOMES:

Increased organizational authority rests within the rank of Captain compared to EMS Specialist to assist with scene command, emergency management and agency purchasing authority. The conversion of the EMS Specialist to EMS Captain will enhance the ability for employee liaison officer at area hospitals and congregate care centers, responsibility for infection control, and the ability to supervise the daily operations of the medic transport fleet and the Community Care Response Unit. In addition to these operational results, the three EMS Captains will each be responsible to deploy training, policy and protocol reviews, and new equipment orientation for their assigned shifts.

HOW DOES THE PACKAGE SUPPORT THE DISTRICT MISSION AND VISION?

This package supports the District Mission and Vision by increasing efficiency, supporting the succession plan for the rank of Battalion Chief by placing personnel specialized in EMS management to learn the administrative and field applications of the EMS Division, and implementation of the program is essential in maintaining and supporting the EMS Masterplan 2016, and maintaining the span of control for administration and operations in EMS with 7 fulltime medic units, 1 day shift medic unit and 1 Community Care Response Unit CC71.

CREATED BY: Troy Bair, Deputy Fire Chief

REQUESTED BY: Mike McLaughlin, Fire Chief

Decision Package Form



FISCAL YEAR: FY20-21

DEPARTMENT: Parks & Recreation Department

DIVISION: Park and Golf Operations

TITLE: P-1: South Sector Staff & Equipment

TYPE OF PACKAGE:

- ADD PACKAGE
- EFFICIENCY PACKAGE
- REDUCTION PACKAGE

FUNDING REQUESTED: \$ 369,100.00

NUMBER OF FTE REQUESTED: 2.00 FTE

FUNDING SOURCE:

VALUE AREA(S):

- SAFETY / RISK MANAGEMENT
- FINANCIAL SUSTAINABILITY/HEALTH
- WORKFORCE
- SERVICE DELIVERY
- ACCESS / EQUITY

- GENERAL FUND: ONE-TIME
- GENERAL FUND: ONGOING
- OTHER: L&L Reimb. from City

BRIEF DESCRIPTION OF THE PROPOSED PACKAGE:

In response to new city funded parks, the South Sector crew must expand to meet maintenance and operational needs. A Park Maintenance Supervisor and Park Maintenance Worker are needed to provide the required staffing level to meet City and community expectations. This request includes equipment and supplies, including two trucks, tools, uniforms, mobile technology and other supporting supplies.

BRIEF DESCRIPTION OF EXPECTED RESULTS AND OUTCOMES:

Two new South Sector parks will be completed in 2020. City funded parks are built in acc with the District's updated park design principles and have many high use amenities that req higher service level. These additional staffing resources are needed to meet the CSD/City M service level expectations and more importantly meet the expectations of the community. The positions were included in the District's staffing proposal presented to the City in late 2019. District will be 100% reimbursed by the City for the costs associated with this add package.

HOW DOES THE PACKAGE SUPPORT THE DISTRICT MISSION AND VISION?

This add package supports Goal 1.5 - Provide facilities, staff and resources to meet community needs consistent with the District's mission, vision and goals. It is also aligned with Goal 3.1 - Partner with the City of Elk Grove on park and trail development, recreation programs and community projects.

CREATED BY: Josh Branco, Management Analyst

REQUESTED BY: Steve Sims, Parks & Recreation Director

Decision Package Form



FISCAL YEAR: FY20-21

DEPARTMENT: Parks & Recreation Department

DIVISION: Park & Golf Operations

TITLE: P-2: Park Operations Lifecycle Projects & Equipment

TYPE OF PACKAGE:

FUNDING REQUESTED: \$ 1,279,988.00

- ADD PACKAGE
- EFFICIENCY PACKAGE
- REDUCTION PACKAGE

NUMBER OF FTE REQUESTED: 0.00 FTE

FUNDING SOURCE:

VALUE AREA(S):

- SAFETY / RISK MANAGEMENT
- FINANCIAL SUSTAINABILITY/HEALTH
- WORKFORCE
- SERVICE DELIVERY
- ACCESS / EQUITY

- GENERAL FUND: ONE-TIME
- GENERAL FUND: ONGOING
- OTHER: Landscape & Lighting

BRIEF DESCRIPTION OF THE PROPOSED PACKAGE:

Annually, Park & Golf Operations undertakes a series of projects based on the Asset Lifecycle Plan (ALCP). Due to the economic uncertainty caused by the COVID-19 pandemic, Staff has postponed any projects not essential and/or necessary for public health and safety, leaving 135 projects totaling \$1,214,988 for FY 2020-2021. Similarly, proposed equipment purchases have been reduced to the essentials, a forklift and a ballfield machine totaling \$65,000.

BRIEF DESCRIPTION OF EXPECTED RESULTS AND OUTCOMES:

Completing the annual ALCP projects will protect the health and safety of the public, and help ensure the long-term viability of the District's assets. A new forklift will allow the District to retire the current piece of equipment that does not meet Cal/OSHA requirements, protecting the District from potential liability and supporting employee health and wellness. Purchasing a new ballfield machine will ensure District baseball and softball fields are maintained appropriately, supporting the safety of community user groups and program participants, and protecting existing rental revenue.

HOW DOES THE PACKAGE SUPPORT THE DISTRICT MISSION AND VISION?

This efficiency package supports Goal 2.5 - Implement projects that expand capacity and increase usability at existing parks and facilities. These initiatives are essential to the District's maintenance and operations.

CREATED BY: Josh Branco, Management Analyst

REQUESTED BY: Steve Sims, Parks & Recreation Director

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 Taxes** - 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.
- **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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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