



Cosumnes Community Services District

**FINAL
ANNUAL BUDGET**
FISCAL YEAR 2016/2017

Enriching Community • Saving Lives



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COSUMNES CSD BOARD OF DIRECTORS



Michelle Orrock, President



Guy Rutter, Vice President



Gil Albiani, Board Member



Rod Brewer, Board Member



Rich Lozano, Board Member

COSUMNES CSD EXECUTIVE STAFF



Jeff Ramos, General Manager



Tracey Hansen, Fire Chief

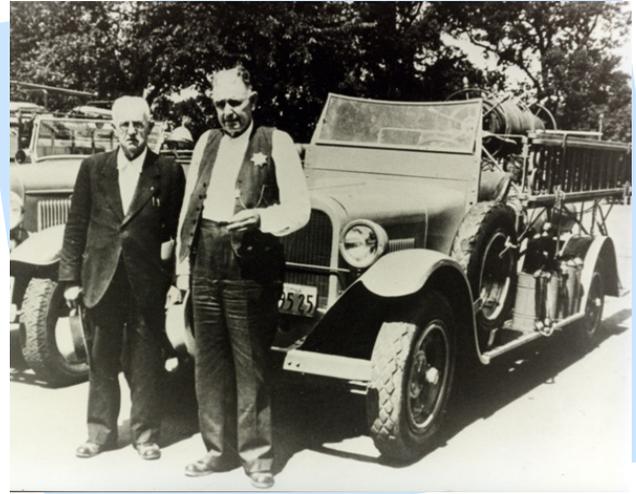


Bob Roessler, Parks & Recreation Administrator

COSUMNES CSD DEMOGRAPHICS

PURPOSE

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

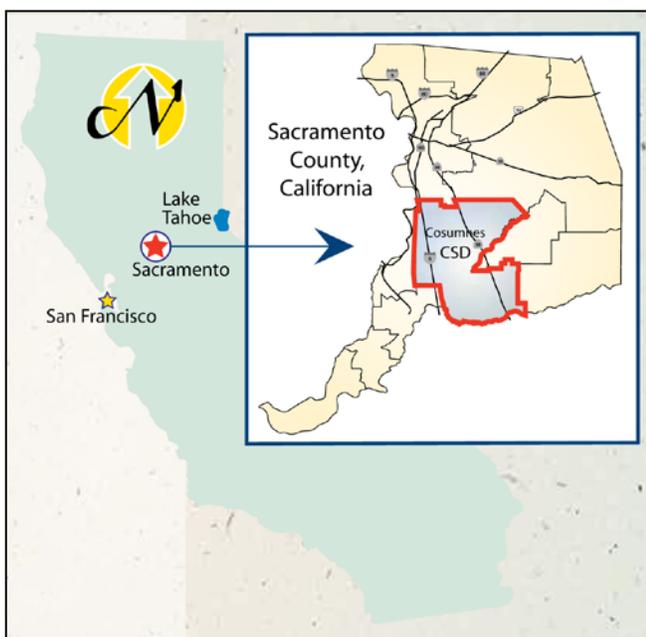


HISTORY

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

LOCATION

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



GOVERNMENT

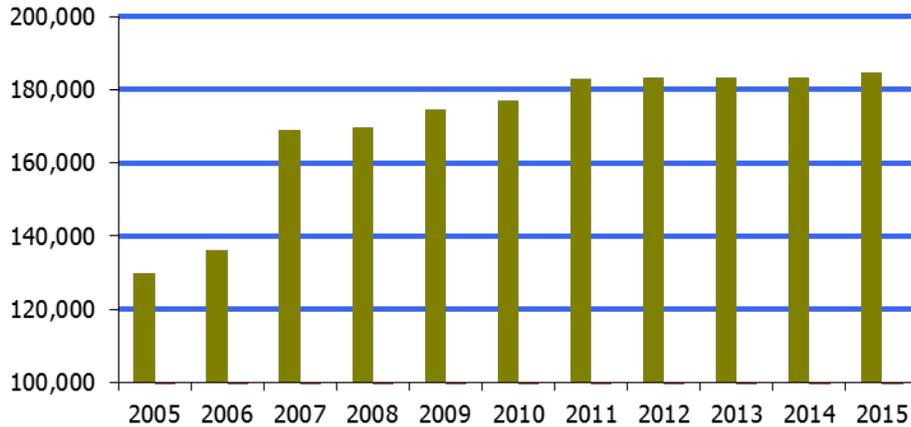
The District is a political subdivision of the State of California. Its jurisdiction lies in the 3rd and 5th Congressional Districts, the 10th and 15th State Assembly Districts, and the 1st and 5th State Senate Districts.



POPULATION

The District serves 184,564 residents as of January 1, 2015. The jurisdiction experienced growth from 2004 to 2007 with an average annual population increase of 13%. From 2008 to 2011, the population increased an average of 1.8% per year and has remained fairly constant since 2011.

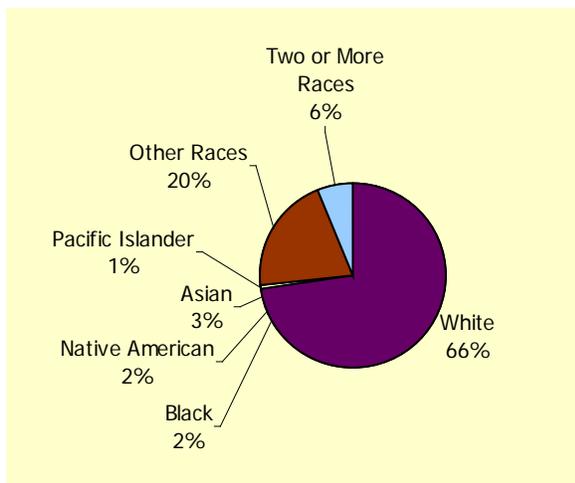
Population 2005-2015



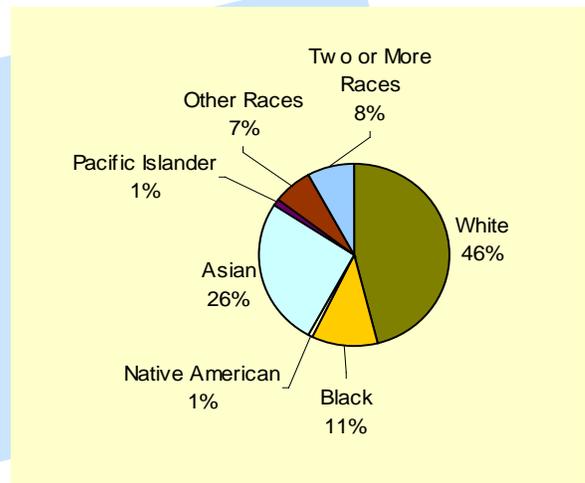
DIVERSITY

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

Galt Racial Diversity



Elk Grove Racial Diversity



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

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

INCOME

Elk Grove median household income is \$79,051. Galt median household income is \$59,375.²

HOUSING

Elk Grove has 50,634 housing units averaging 3.24 people per household. The median home value is \$310,000. Galt has 7,678 housing units with an average of 3.22 people per household. The median home value is \$253,000.³

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 46 elementary schools, nine middle schools, ten high schools and five alternative high schools. A number of private schools are in the area along with several recently emerged charter schools. Cosumnes River College is just north of the jurisdiction's boundaries. California State University, Sacramento and University of California, Davis are both within commuting distance.

Level of Education (Age 25+)		
	Elk Grove	Galt
High School Diplomas	90.5%	80.8%
Bachelor's Degrees	35.0%	15.9%

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

RECREATION



In addition to a 127-acre regional park, there are 94 neighborhood and community parks offering year-round recreation opportunities. The Number of parks in the Elk Grove service area has increased by more than 37% over the last ten years. Sports facilities are abundant, including 50 baseball/softball diamonds and 42 soccer/football fields. The area has 18 miles of off-street trails, a nine-hole golf course, two community centers, four recreation centers, two aquatic complexes, a skate park and three dog parks.

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

Park Expansion in Last 10 Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
No. of Parks	72	76	81	84	88	89	90	91	92	93	94
Park Acreage	492	509	564	580	631	635	648	650	652	694	697

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

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

EMPLOYMENT

The California Employee Development Department estimates the City of Elk Grove (which the Parks and Recreation Department serves) to have a labor force of 79,900. Of the estimated labor force, 76,200 are employed, resulting in a 4.6% unemployment rate. The Cities of Galt and Elk Grove combined (Fire Department's jurisdiction) has an estimated 91,100 people in its labor force with 86,600 employed resulting in an unemployment rate of 4.9%. The top ten employers are public service providers, manufacturers and retailers. Of the top ten employers in the jurisdiction, public agencies provide 59 percent of the employment opportunities.

Major Employers	# Employees
Elk Grove Unified School District	3,049
Bel Air/Raley's Supermarkets	500
Apple Computer	500
All Data	398
City of Elk Grove	286
Cosumnes Community Services District	262
Bimbo Bakeries	235
Wal Mart	161
AAA Call Center	113
Home Depot	110

PRINCIPAL PROPERTY TAXPAYERS

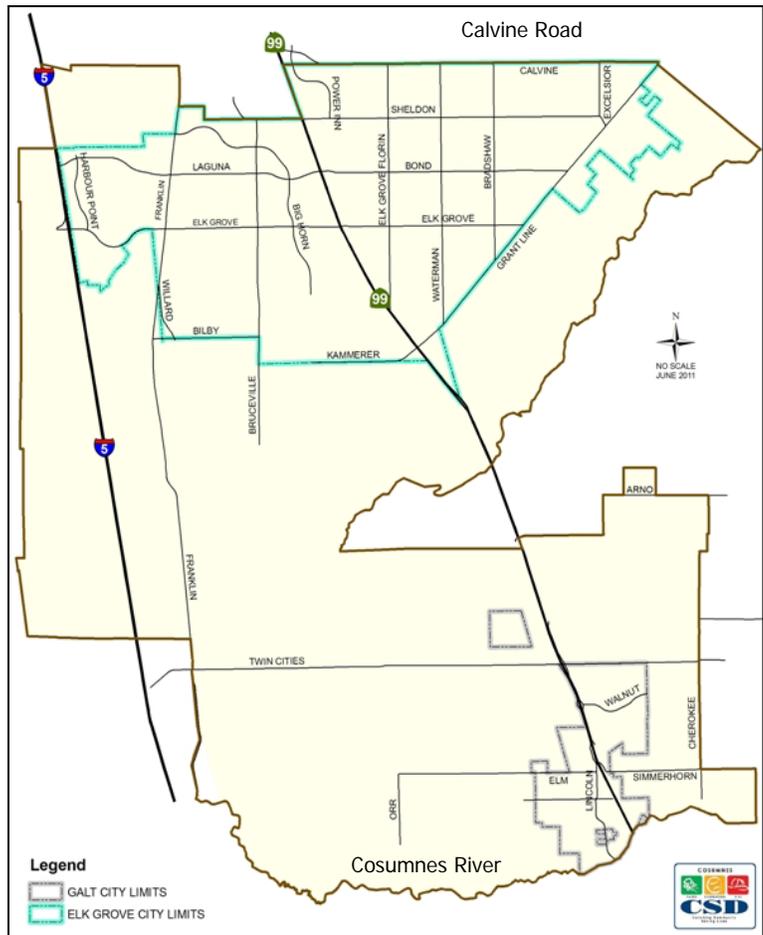
Property tax revenue is the largest funding source for the District. The majority of the principal taxpayers are development corporations.

Principal Property Taxpayers	% of Total District Taxable Assessed Value
Apple Computer, Inc.	1.08%
Donahue Schriber Asset Management Corporation	0.65%
Pappas Laguna 2 LP	0.55%
Laguna Springs Corporation Center	0.44%
Kaiser Foundation Health Plan	0.38%
Oakmont Properties II LP	0.31%
Jackson II LLC	0.24%
9130 Nolan Street LLC	0.24%
Walmart Real Estate Business Trust	0.22%
Zhu Yanzhi 2014 Trust	0.20%

JURISDICTION PROFILE

BACKGROUND

The Cosumnes Community Services District is a political subdivision of the State of California guided by a five-member elected Board of Directors. As an independent special district, the District focuses on essential quality of life services including fire protection, emergency medical services and parks and recreation services. The CSD serves an estimated 184,564 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 262 full-time staff. The three departments within the CSD are the Administrative Services Department, the Fire Department and the Parks and Recreation Department



CORE SERVICES

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



COSUMNES CSD DEPARTMENTS

The Fire Department covers a growing, diversified, and dynamic area of southern Sacramento County. The Fire Department operates from eight stations and an administration facility with 171 personnel. The Department responded to 17,189 incidents last fiscal year. Fire-rescue operations are provided by eight advance life support engine companies, six rescue ambulance units, one aerial ladder truck company, and one Battalion Chief. There are additional apparatus devoted to wild land fire, swift water rescue, confined space rescue, and mass casualty incidents. Fire prevention services, include new construction plan reviews, construction inspections, arson investigation, and fire code enforcement

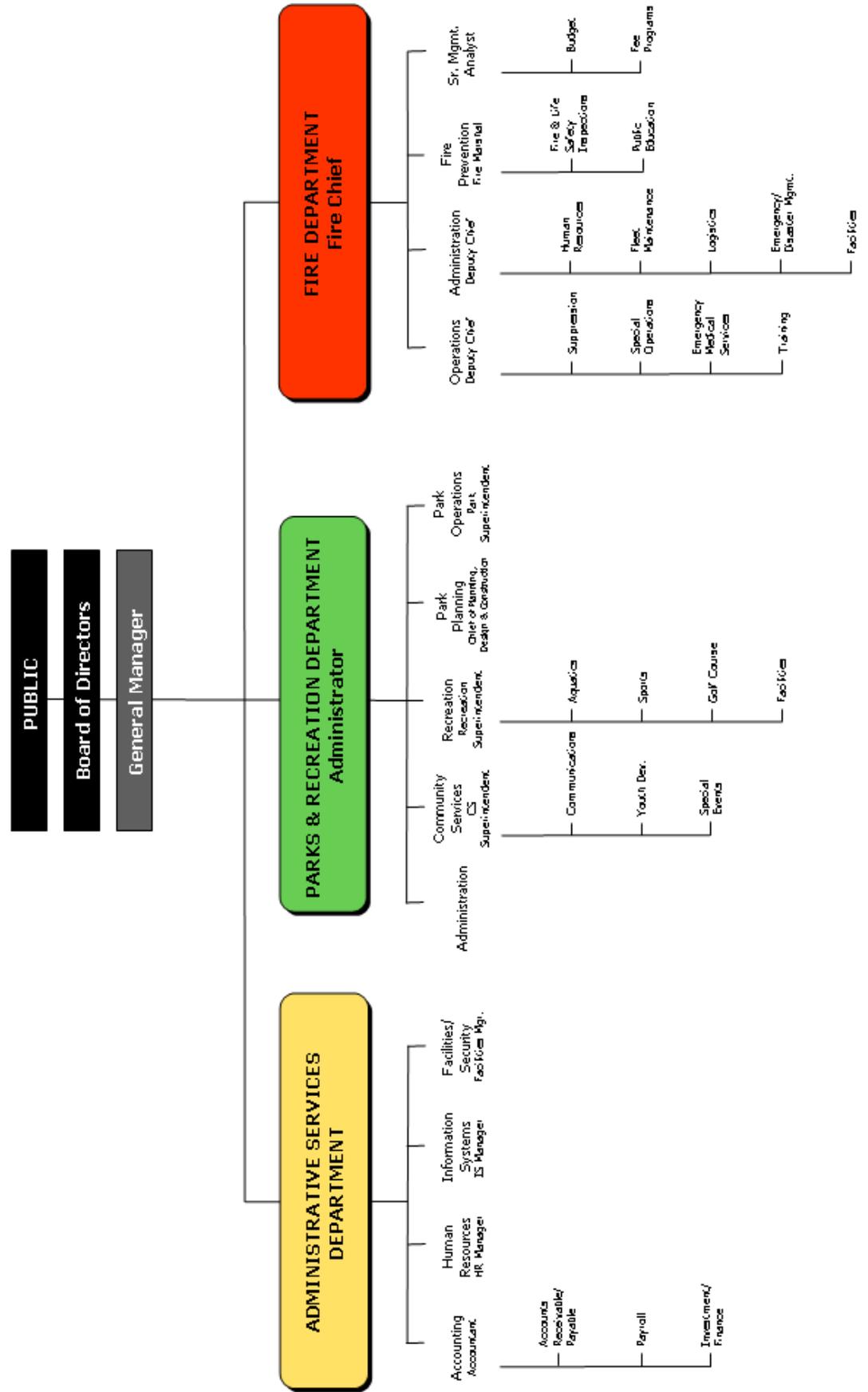


The Parks & Recreation Department vision is to provide memorable and healthy experiences through sustainable parks and recreation services. The department strives to achieve this vision by designing and maintaining parks and facilities that meet current and future needs; offering recreation programs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

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



Cosumnes CSD Organizational Chart



2015/2016 AWARDS AND RECOGNITION

AWARD	PROGRAM/PROJECT	AWARDED BY
Excellence in Financial Reporting	CSD Comprehensive Annual Financial Report	Government Finance Officers Association
Excellence in Operating Budget	CSD Operating Budget	CA Society of Municipal Finance Officers
Exceptional Urban Forest	Well Managed Urban Forest	CA Urban Forest Council
Project of the Year Award	Island Park	American Public Works Association
Best Community Event/Festival	Giant Pumpkin Festival	Best of Elk Grove
Best Sports Facility	Bartholomew Sports Park	Best of Elk Grove
Best Place to Learn to Swim	Wackford Aquatic Complex	Best of Elk Grove
Best Golf Course	Emerald Lakes Golf Course	Best of Elk Grove



DISTRICT VISION, MISSION AND GOALS

VISION

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

MISSION

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

GOALS AND STRATEGIES

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



LETTER OF TRANSMITTAL

DATE: August 17, 2016

TO: Board of Directors

FROM: Jeff Ramos, General Manager

SUBJECT: Adoption of Fiscal Year 2016/17 Cosumnes Community Services District Budget

RECOMMENDATION

The Board of Directors approves Resolution No. 2016-39 adopting the Fiscal Year 2016/17 Final Budget for the Cosumnes Community Services District.

BACKGROUND/ANALYSIS

The Cosumnes Community Services District Budget for Fiscal Year (FY) 2016/17 is hereby submitted. The budget was prepared in accordance with the approved District Goals and Strategies, The CSD Mission of enhancing the quality of life for the community and adherence to the General Fund allocations within the District's five-year financial projection. The budget provides an overview of the operating budget for the District as a whole, as well as a breakdown of the three departments: Administrative Services, Fire and Parks and Recreation.

The proposed Fiscal Year 2016/17 final budget is being submitted at \$74.4 million.

PRIORITIES & CHALLENGES

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

The District is estimating a 5% increase in property tax revenue from the prior fiscal year. This estimate is based on a consumer price index increase of 1.5% combined with modest local development. Also, the median resale price for single-family homes hit \$310,000 in Sacramento County, which equated to an 11% increase from the prior year.

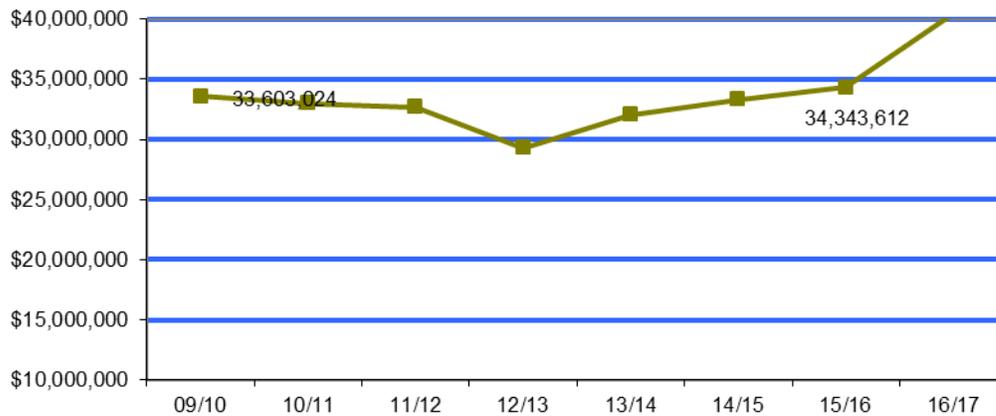
Going into the 2016/17 Fiscal Year, the District's priorities are to:

- Monitor the \$1.4 billion of assessed valuation currently being held under the County of Sacramento Proposition 8 appeal process;
- Manage the District's pension and OPEB liabilities as they near \$100 million in total;
- Implement the findings of the Standards of Coverage, Management Assessment, and Strategic Plan;
- Participate in the implementation of computer-aided dispatch system through the Sacramento Regional Fire-EMS communication center;
- Begin the process of updating the 2008 Master Plan, which addresses future park, facility, and programming needs;
- Acquire supplies and equipment for the Fire Department that have been delayed for several years;
- Preserve aging facilities; and,
- Advertise parks and recreation services and programs offered.

ECONOMIC OUTLOOK

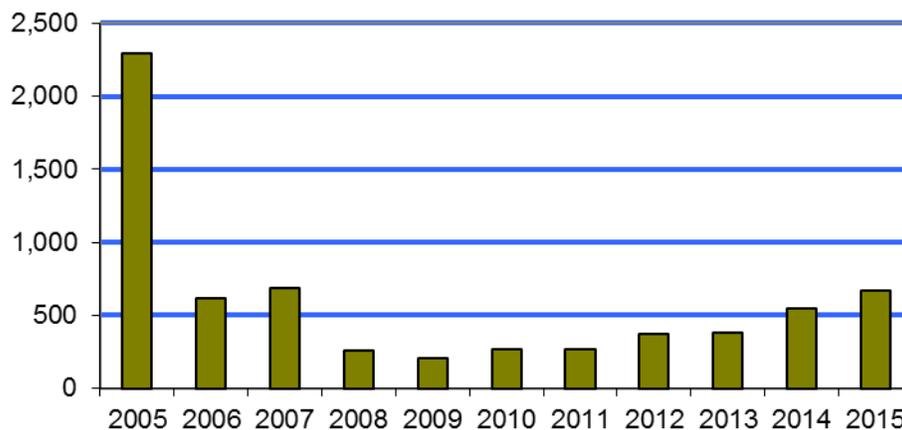
The primary funding source for District operations is property taxes. For more than 20 years, the District experienced annual property tax growth rates greater than ten percent. The nation-wide housing crisis disrupted this pattern in the 2008/09 FY. After five years of property tax decline, the District experienced a 10% increase in FY 2014/15, and will end 2015/16 FY with a 10% increase and is estimating a 5% increase in 2016/17.

Property Tax



New home construction is gradually on the rise in Elk Grove, the jurisdiction's largest city. After the sharp decline in the number of single-family residential building permits issued in 2006, there was a slight increase in 2011 and again in 2013 and 2014. Though, the 543 permits issued in 2014 and 665 issued in 2015 are nowhere near the 2,294 issued in 2005, the gradual increases reflect slow but steady growth in the new housing market.

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



The housing market for single-family resale homes is showing signs of recovery as home prices have increased gradually in the last two years. The median home value in Elk Grove in June 2015 was \$280,000 compared to \$310,000 in June 2016 – an 11% increase. Galt experienced a 10% increase during the same two-year period with the median home value in June 2015 being \$230,000 and increasing to \$253,000 in June 2016.

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 2015 falls between the two cities at 5.9%.

Unemployment Rates - Annual Average

	2015	2014	2013	2012	2011	2010	2009	2008	2007
Elk Grove	4.6%	5.6%	7.1%	8.6%	9.8%	10.4%	9.1%	5.8%	4.4%
Galt	7.1%	8.6%	14.4%	17.1%	19.4%	20.3%	18.2%	11.9%	9.1%

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.

BUDGET HIGHLIGHTS

Changes from the 2015/16 Fiscal Year

The District's 2016/17 FY Budget totals \$74.4 million, which is approximately \$8.3 million more the 2015/16 FY Budget. Changes from the previous fiscal year are summarized as follows:

- Increase in salaries and benefits by \$4,000,000 is due to labor negotiations, a 12 person fire academy, the reinstatement of the Deputy Chief of Administration & Support Services, the addition of a seventh medic unit, and the hiring of an Administrative Specialist II and a Communication Specialist combined with the increase in workers compensation rates.
- Increase in leases and loans by \$500,000 with the addition of loans for ambulance remounts, and fire apparatus to help replace an aging fleet and standardize equipment within the Fire Department.
- Increase in capital improvements by \$600,000 due to an increase in scheduled CSD Capital Improvement Projects and an additional \$3,800,000 for the anticipated reconstruction of the Administration Building.
- Increase in operating transfers out by \$500,000 directly related to the addition of the 2015 Pension Obligation Bond.

Impacts to Service

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

MAJOR PRIORTIES AND FUNDING SOURCES

Administrative Services Department

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

Fire Department

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

Parks and Recreation Department

- Facility asset preservation. With buildings ranging in age from 5 to 65 years, performing deferred maintenance is an annual necessity. Scheduled for this fiscal year are 14 projects at seven facilities totaling approximately \$222,600. Funding source: program revenue, lease payments or general fund.
- Advertising the services and programs offered through a videographer contract, movie cinema ads and more branding at events and on District vehicles. Funding source: program revenue.
- Betschart Park trail improvement - Replace existing decomposed granite (DG) path with Concrete pathway with DG running shoulder. Where possible, improve connections to that system. Funding Source: Operating transfer in from Lighting and Landscape (L&L) Laguna Benefit Zone
- Foulks Park – Replace playground equipment and add a picnic area. Funding source: Operating transfer in from L&L Laguna Benefit Zone.
- Oneto Park – Replace playground equipment and add a picnic area. Funding source: Operating transfer in from L&L Laguna Benefit Zone.
- Town Square Park – Replace playground equipment and add a picnic area. Funding source: Operating transfer in from L&L Laguna Benefit Zone and Mello Roos Special Taxes.
- Johnson Park - Add concrete sidewalk to provide pedestrian connection between the north and south sides of the park along the eastern boundary of the park. Funding source: Operating transfer in from Lakeside Benefit Zone.
- McConnell Park – Replace existing ballfield and open turf with a picnic area and other amenities. Funding Source: Operating transfer in from L&L Waterman/PV Zone.
- Wright Park phase 2 – Design of a 16-acre portion of the park including landscape improvements, sports fields, a parking lot, restroom, picnic areas and 13.3 acre vernal pool preserve. Funding source: Operating transfer in from L&L East Elk Grove Benefit Zone and Park Impact Fees.
- George Park – Design and construction of a 5-acre park to include a playground, picnic area, landscape improvements and other amenities to be determined during the community outreach process. Funding source: Park Impact Fees.
- Morse Park Community Center - Design of a 10,000 square foot community center at Morse Community Park. Operating transfer in from L&L East Franklin Benefit Zone, Park Impact Fees and Quimby Fees.
- Elk Grove Park sidewalk extension – Install accessible concrete sidewalk from new city sidewalk project to the entrance of the Hotel Museum. Funding Source: Operating transfer in from district wide L&L.
- Oasis Community Park – Design of a 20-acre community park located in the Madeira East Development. Funding source: Laguna Ridge Supplemental Park Fee.
- Madeira East Park - Design of a 5.1-acre neighborhood park located in the Madeira East Development. Funding source: Laguna Ridge Supplemental Park Fee.

- Horseshoe Park – Construction of a 9.1-acre park located in the Laguna Ridge Development. Funding source: Laguna Ridge Supplemental Park Fee.
- Porto Park – Design and construction of a 1.3-acre park in the Madeira East Development. Funding Source: Laguna Ridge Supplemental Park Fee.

POLICY AND ASSUMPTION FOR KEY REVENUE

Ambulance Transport

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

Development Fees

Development fees and parkland dedications are received from new residential developers for the construction of parks. The Parks and Recreation Department utilizes a five-year Capital Improvement Plan (CIP) to schedule park construction. The estimate is based on the schedule of projects for FY 2015/2016, remaining costs for existing projects and the costs for new projects. The projects for which the estimate is based on include Betschart Park trail improvement, Davis and Mix playground renovation, Foulks and Oneto Park playground replacements, Johnson Park walkways, Wright Park phase 2, George Park, Morse Park Community Center, Porto Park, Oasis Park, Town Square Park playground renovation, Johnson Park walkways, McConnell Park renovation, Simpson Park shade structure, Elk Grove Park Veteran's Memorial Garden and sidewalk extension, Poppy West Park, Madeira East Central Park (Project descriptions are included in the Major Priorities and Funding Sources Section). Funding may come from a number of sources, including park impact fees, Quimby fees and Cosumnes Legacy Foundation.

Operating Transfer In

The Landscape and Lighting Act of 1972 allows cities, counties and special districts to levy assessments for land purchase and the construction, operations and maintenance of parks, landscaping, lighting, traffic signals and graffiti abatement. The CSD Landscape and Lighting Assessment District generates revenue within 13 benefit zones and four 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 10% increase in FY 2015/16 and is expecting a 5% increase in the 2016/17 FY. Under California State law, District property taxes are assessed and collected by the County of Sacramento up to 1% full cash value of taxable property, plus other increases approved by the voters and distributed in accordance with statutory formulas. Sacramento County property tax revenue assumptions are based on inflation factors, resale values and new development trends.

Quimby Fees

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

Recreation Fees

Staff examined the previous year's revenue performance before beginning revenue forecasting for the 2016/17 Fiscal Year. The basis for the estimate includes examination of past performance combined with a thorough review of participation trends going forward and the incorporation of new and/or revised fees.

Supplemental Park Fee

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

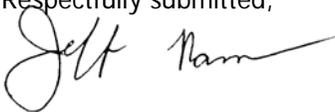
DISTRICT PERFORMANCE

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

ACKNOWLEDGMENTS

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

Respectfully submitted,



Jeff Ramos

General Manager

**COSUMNES COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
RESOLUTION NO. 2016-39**

**RESOLUTION ADOPTING FINAL BUDGET
COSUMNES COMMUNITY SERVICES DISTRICT**

The BOARD OF DIRECTORS of the Cosumnes Community Services District hereby adopts the Final Budget of the District for the 2016-17 Fiscal Year as follows:

	<u>General</u>	<u>Debt Service</u>
	<u>Fund</u>	<u>Fund</u>
(1) Salaries and Benefits	\$46,274,913	
(2) Services and Supplies	10,484,407	
(3) Loans and Lease Payments	2,837,156	1,106,761
(4) Fixed Assets		
(A) Structures/Improvements	10,041,128	
(B) Equipment	3,005,278	
(5) Operating Transfers Out	1,374,008	
(6) Reserve Increases	<u>407,973</u>	
TOTAL	\$74,424,863	1,106,761

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

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

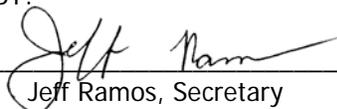
Passed and adopted this 17th day of August, 2016, by the following vote:

- AYES: Albiani, Brewer, Lozano, Orrock, Rutter
- NOES: None
- ABSTAIN: None
- ABSENT: None



Michelle Orrock, President

ATTEST:



Jeff Ramos, Secretary

**COSUMNES CSD
Final Budget**

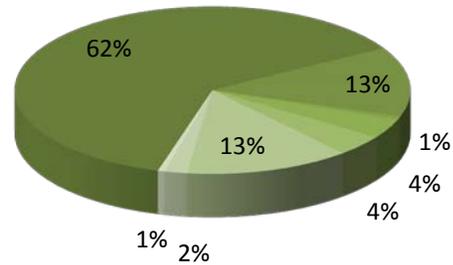
OBJECT NAME	ADMIN SVCS	ADMIN			GENERAL FUND TOTAL	DEBT SERVICE FUND
		BLDG FIRE	FIRE	RECREATION		
EXPENDITURES						
Salaries/Benefits	2,925,091		36,343,116	7,006,706	46,274,913	
Services/Supplies	459,542	1,249,799	4,720,125	3,556,218	9,985,684	
Leases/Loans	658,955		2,125,177	53,024	2,837,156	1,106,761
Fixed Assets	1,300		2,913,313	90,665	3,005,278	
Capital Improvements		2,500,000	22,134	7,518,994	10,041,128	
Operating Transfers Out	93,100		655,789	625,119	1,374,008	
Reserve Increase			317,000	90,973	407,973	
<i>Subtotal</i>	<i>4,137,988</i>	<i>3,749,799</i>	<i>47,096,654</i>	<i>18,941,699</i>	<i>73,926,140</i>	<i>1,106,761</i>
SB2557 Co. Admin Fees	498,723		0	0	498,723	
Contingency	0		0	0	0	
<i>Subtotal</i>	<i>498,723</i>		<i>0</i>	<i>0</i>	<i>498,723</i>	<i>0</i>
TOTAL EXPENDITURES	4,636,711	3,749,799	47,096,654	18,941,699	74,424,863	1,106,761
REVENUES						
Property Taxes - Elk Grove	4,644,680		27,689,390	4,109,195	36,443,265	
Property Taxes - Galt			4,100,000		4,100,000	
Interest Income	50,000				50,000	0
Recreation/Other Svc Fees			40,195	5,770,827	5,811,022	
Ambulance/Plan Ck Fees			9,390,769	2,000	9,392,769	
In-Lieu/State/Fed Aid Funds			2		2	
Encumbered Funds			1,821,926	20,000	1,841,926	
Use of Reserves		3,749,799	1,402,153	3,004,000	8,155,952	
Other Revenue**			2,607,162	4,518,876	7,126,038	
Operating Transfers In	259,309		45,057	1,516,801	1,821,167	1,106,761
TOTAL REVENUES	4,953,989	3,749,799	47,096,654	18,941,699	74,742,141	1,106,761
<i>NET</i>	<i>317,278</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>317,278</i>	<i>0</i>

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

COSUMNES CSD Final Budget

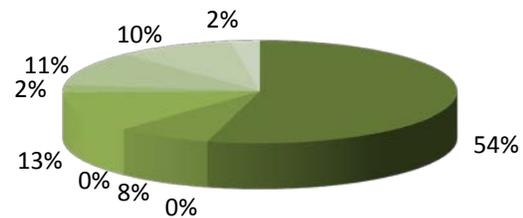
Expenditures by Object Type

OBJECT TYPE	AMOUNT	%
Salary/Benefits	46,274,913	62%
Serv/Supplies	9,985,684	13%
SB2557 Fees	498,723	1%
Leases/Loans	2,837,156	4%
Fixed Assets	3,005,278	4%
Capital Imprvmt	10,041,128	13%
Oper Trsfr Out	1,374,008	2%
Reserve Incr	407,973	1%
TOTAL	74,424,863	100%



Revenues by Object Type

OBJECT TYPE	AMOUNT	%
Property Tax	40,543,265	55%
Interest Income	50,000	0%
Rec Fees	5,811,022	8%
In-Lieu/Fed Aid	2	0%
Ambul/PC fee	9,392,769	13%
Encumbrances	1,841,926	2%
Reserves	8,155,952	11%
Other Revenue**	7,126,038	10%
Oper Trsfr In	1,821,167	2%
TOTAL	74,742,141	100%
SURPLUS	317,278	



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

**COSUMNES CSD
Reserves**

BOARD DESIGNATED RESERVES	6/30/2016 BALANCE	BUDGETED FY 16/17	INCREASE FY 16/17	7/1/2016 BALANCE
BOARD DESIGNATED RESERVES				
EMERGENCY RESERVE	\$ 2,844,752			2,844,752
DEBT PAYMENT				
Land-Training Fac Debt Pymnt				-
Station 75 Principal Repayment	8,457			8,457
CAPITAL RESERVES				
EG Rec Cntr Cap Imprv	31,000			31,000
Laguna Town Hall	50,000		10,000	60,000
Pavilion	20,000		5,000	25,000
Wackford Complex	101,550		25,000	126,550
Fox Aquatic Complex	20,700			20,700
Youth Facility Development	63,020		10,000	73,020
Bartholomew Sports Park	64,385		21,095	85,480
Dillard Ranch	107,685		19,878	127,563
Bartholomew Sports Park Construction	2,767,357			2,767,357
Apparatus Replacement	865,190	607,796		257,394
Fire Facilities	7,528			7,528
Golf Capital Improvement	15,000			15,000
BUDGET STABILIZATION ACCOUNT				
Recreation Reserves	2,276,438			2,276,438
Fire Reserves	7,490,523	50,970		7,439,553
Administrative Services Reserves	8,201,239	3,749,799		4,451,440
<i>SUB-TOTAL BOARD ASSIGNED</i>	<i>24,934,824</i>	<i>4,408,565</i>	<i>90,973</i>	<i>20,617,232</i>
<i>LEGALLY ASSIGNED RESERVES</i>				
FIRE DEVELOPMENT IMPACT FEES	3,370,491	743,387		2,627,104
PARK DEVLEOPMENT IMPACT FEES				
East Franklin	3,739,855	2,900,000		839,855
Eastern Elk Grove	3,690,740	104,000		3,586,740
West Laguna	71,113			71,113
Lakeside	29,445			29,445
Laguna Stonelake	3,039			3,039
PARK IN-LIEU FEES	2,728,767			2,728,767
<i>SUB-TOTAL LEGALLY ASSIGNED</i>	<i>13,633,450</i>	<i>3,747,387</i>	<i>0</i>	<i>9,886,063</i>
<i>TOTAL CSD RESERVES</i>	<i>\$ 38,568,274</i>	<i>8,155,952</i>	<i>90,973</i>	<i>30,503,295</i>

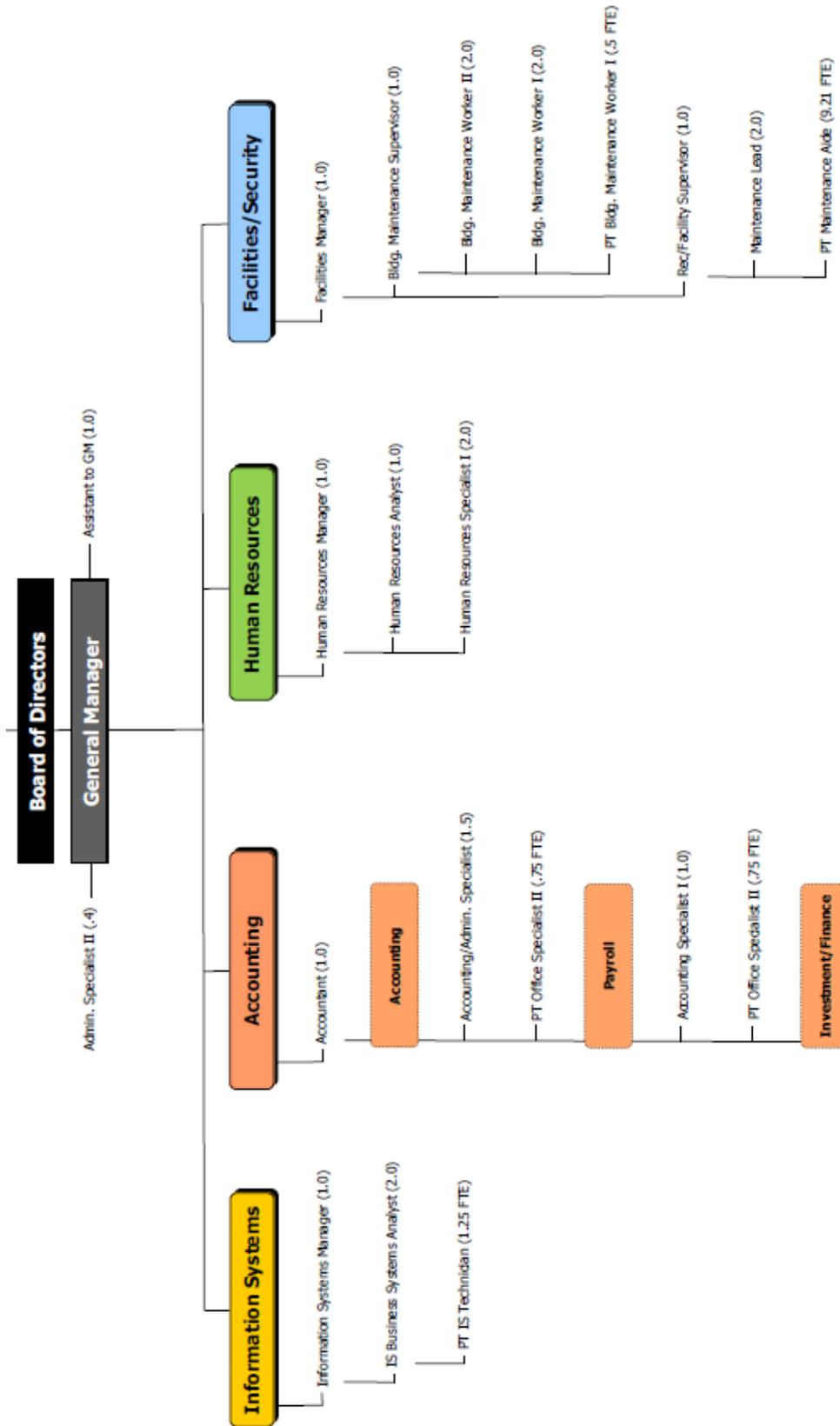
ADMINISTRATIVE SERVICES DEPARTMENT Budget 9230

DEPARTMENT DESCRIPTION

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

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

ADMINISTRATIVE SERVICES ORGANIZATIONAL CHART



PRIORITIES/CHALLENGES

- The Cosumnes CSD local economies is improving, and as the population continues to grow and as political leaders are focused on bringing business and commerce to the region, the demand for housing emerges. In Sacramento County, 10,400 wages and salary jobs were created, representing a growth rate of 2.4%. This is the fourth annual increase for Sacramento County since before the recession of 2007-2009. The unemployment-rate improved as well, falling from 5.8% in 2015 to 5.6% in 2016. Property tax revenues are projected to increase 5% compared to the prior fiscal year due to the consumer price index increase of 1.5% combined with modest local development.
- The Administrative Services Department will continue to monitor the \$1.4 billion of assessed valuation currently being held under the County of Sacramento Proposition 8 appeal process.
- Administration will continue to monitor and manage the District's pension and OPEB liabilities as they near \$100 million in total.
- The Administrative Services Department and OpTerra Energy Services are finalizing the energy and water conservation practices project for the District.
- Also, Administration is in the process of negotiating a settlement with District insurance SDRMA and managing the building retrofit and design with District Architect MFDB and the City of Elk Grove.
- Finally, Administration will continue to update and monitor the District's five-year financial projection guidelines in order to protect District reserve fund balances.

FULL-TIME STAFFING

Position Classifications	Actual 13/14	*Authorized 14/15	Funded 14/15	*Authorized 15/16	Proposed 2016/17
General Manager	1	1	1	1	1
Assistant to the General Manager	1	1	1	1	1
Management Analyst	1	1	1	1	0
Administrative Specialist II	0	0	0	.4	.4
Communication Specialist	0	0	0	.25	.25
Accountant	1	1	1	1	1
Accounting Specialist II	1	1	1	1	0
Acct/Admin Specialist I+	1.5	1.5	1.5	1.5	2.5
Human Resource Manager	1	1	1	1	1
Human Resource Analyst	1	1	1	1	1
Human Resource Specialist I	2	2	2	2	2
Information Systems Manager	1	1	1	1	1
IS Business Systems Analyst	1	1	1	1	2
Facilities Manager	1	1	1	1	1
Recreation Facility Supervisor	0	1	1	1	1
Maintenance Worker III	1	1	1	1	1
Maintenance Worker II	2	2	2	2	2
Maintenance Worker I	3	3	3	3	2
Maintenance Lead	0	2	2	2	2
Total	19.5	22.5	22.5	23.15	22.15

Positions Removed from Authorized Allocation List FY 16/17

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

SIGNIFICANT CHANGES FROM 2015/16 FY BUDGET

Significant changes between the Final FY 2015/16 budget and the Final FY 2016/17 budget within the Administrative Services Department are summarized as follows.

- Anticipated property tax revenues will increase 5% compared to FY 2015/16 as announced by the Sacramento County Assessor's Office.
- Administration implemented Facility Dude and NEOGOV, which are both electronic systems for work orders and on-line employment applications.
- Administration is partially funding a Communication Specialist and an Administrative Specialist II.

**ADMINISTRATIVE SERVICES DEPARTMENT
Budget 9230
Activity Statement**

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		2,925,091
2000	Services and Supplies		958,265
3000	Capital Lease		658,955
4000	Fixed Assets		1,300
6980	Operating Transfers Out		93,100
		Total Expenditure Accounts	\$ 4,636,711
Revenues			
6990	Operating Transfers In		259,309
9000	Revenue		4,694,680
		Total Revenue Accounts	\$ 4,953,989
		Total Surplus	\$ 317,278

MAJOR FUNCTIONS

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

2015/16 ACCOMPLISHMENTS (July-Feb)

- Finance completed and received Board approval of District Final Budget for FY 15/16. (Goal 6a)
- Finance coordinated and completed the District's FY 14/15 Annual District Audit and Comprehensive Annual Financial Report. (Goal 5a, 6a)
- Finance completed the District's FY 14/15 State Controllers Report for the State of California. (Goal 5a, 6a)
- Finance secured and finalized 2015 Certificates of Participation refinancing a portion of the District's pension unfunded liability with Brandis Tallman LLC. (Goal 5d)
- Finance analyzed cash flow and purchased negotiable certificates of deposit and corporate notes for the District. (Goal 5c)
- Facilities will complete approximately 1,149 work orders. (Goal 2b, 3b, 3c)
- Facilities launched the Facility Dude electronic work order system. (Goal 3b)
- Facilities coordinated the fire extinguisher service for all facility sites. (Goal 2c)
- Facilities conducted SMAQMD annual inspections on generators and gas tanks. (Goal 3b)

- Facilities conducted hazardous waste materials inspections for the Sacramento County Environmental Management Department and updated the California Unified Program Agency database for the District. (Goal 3b)
- Facilities installed new stainless steel toilets, sinks, and urinals at Zehnder Park. (Goal 3c)
- Technology will complete approximately 751 work orders. (Goal 1a, 1b, 1c)
- Technology upgraded facility maintenance cell phones for use with new Facility Dude work order system. (Goal 1a, 3c)
- Technology installed 2016 year-end and payroll tax updates to accounting software. (Goal 1a, 4a)
- Human Resources completed open enrollment requirements with CalPERS for insurance changes to take effect January 1, 2016. (Goal 5b)
- Human Resources trained and implemented new on-line application system (NEOGOV). (Goal 5b)

GOALS FOR 2016/17

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

WORKLOAD MEASURES

Measure	Actual 2014/15	Projected 2015/16	Budget 2016/17
Invoices Processed	19,935	20,268	20,194
Checks Cut	6,557	6,782	6,722
Receipts Processed	1,571	1,425	1,482
Documents Scanned	32,944	69,850	38,279
Applications – Human Resources	2,291	826	1,137
Recruitments	98	73	51
Personnel Action Forms	1,198	598	596
Payroll	5,982	6,273	6,280
Off Payroll Forms	81	292	258
Unemployment Forms	56	50	49
New Hire/Re-Hire Orientation	42	56	53
Workers Compensation Reports	120	96	91
Facilities Work Orders Completed	1,959	1,717	1,679
Technology Work Orders Completed	1,296	1,131	1,335
Website Statistics – Total Hits	18,940,709	882,748	904,817

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

ACCOUNT NO.	ACCOUNT	AMOUNT
1110	Salaries	1,544,444
1121	Part-Time/Extra Help	466,027
1210	PERS Retirement	234,712
1220	Medicare/FICA	30,653
1230	Group Insurance	570,186
1240	Workers' Compensation	79,070
	TOTAL 1000 ACCOUNTS	\$ 2,925,091
2005	Legal Notices	2,700
2029	Conferences	4,500
2035	Training	4,439
2039	Employee Transportation	100
2051	Insurance/Liability	22,945
2061	Memberships	8,654
2076	Office Supplies	6,750
2081	Postage	7,500
2085	Printing Services	1,000
2193	Refuse Collection	1,680
2197	Telephone Service	12,100
2205	Automotive Maintenance Services	13,000
2226	Expendable Tools	2,550
2236	Fuel/Lubricant Supply	21,000
2261	Office Equipment Maintenance	5,600
2275	Rent/Lease Equipment Services	2,040
2291	Other Equipment Maintenance Svc & Supply	500
2314	Clothing/Personal Supply	4,747
2332	Food Supplies	550
2443	Medical Services	690
2505	Accounting/Financial Services	501,014
2531	Legal Services	125,000
2591	Professional Services	95,056
2811	Data Processing Maint/Services	24,750
2812	Data Processing Supplies	4,400
2817	Election Services	85,000
	TOTAL 2000 ACCOUNTS	\$ 958,265
3210	Interest Expense	116,059
3230	Lease Obligation Retirement	528,922
3450	Taxes/Licenses	13,974
	TOTAL 3000 ACCOUNTS	\$ 658,955
4305	Computer Equipment	1,300
	TOTAL 4300 ACCOUNTS	\$ 1,300
6980	Operating Transfers Out	93,100
	TOTAL 6900 ACCOUNTS	\$ 93,100

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

ACCOUNT NO.	ACCOUNT	AMOUNT
<i>TOTAL EXPENDITURE ACCOUNTS</i>		\$ 4,636,711
6990	Operating Transfers In	(259,309)
9103	Supplemental Taxes-Current	
9106	Unitary Current Secured	
9101	Property Taxes	(4,644,680)
9410	Interest Income	(50,000)
9429	Building Rental	0
9429	Building Rental	0
<i>TOTAL 9000 ACCOUNTS</i>		\$ (4,694,680)
<i>NET OVER/(UNDER)</i>		<i>317,278</i>

FIRE DEPARTMENT Budget 9220

DEPARTMENT DESCRIPTION

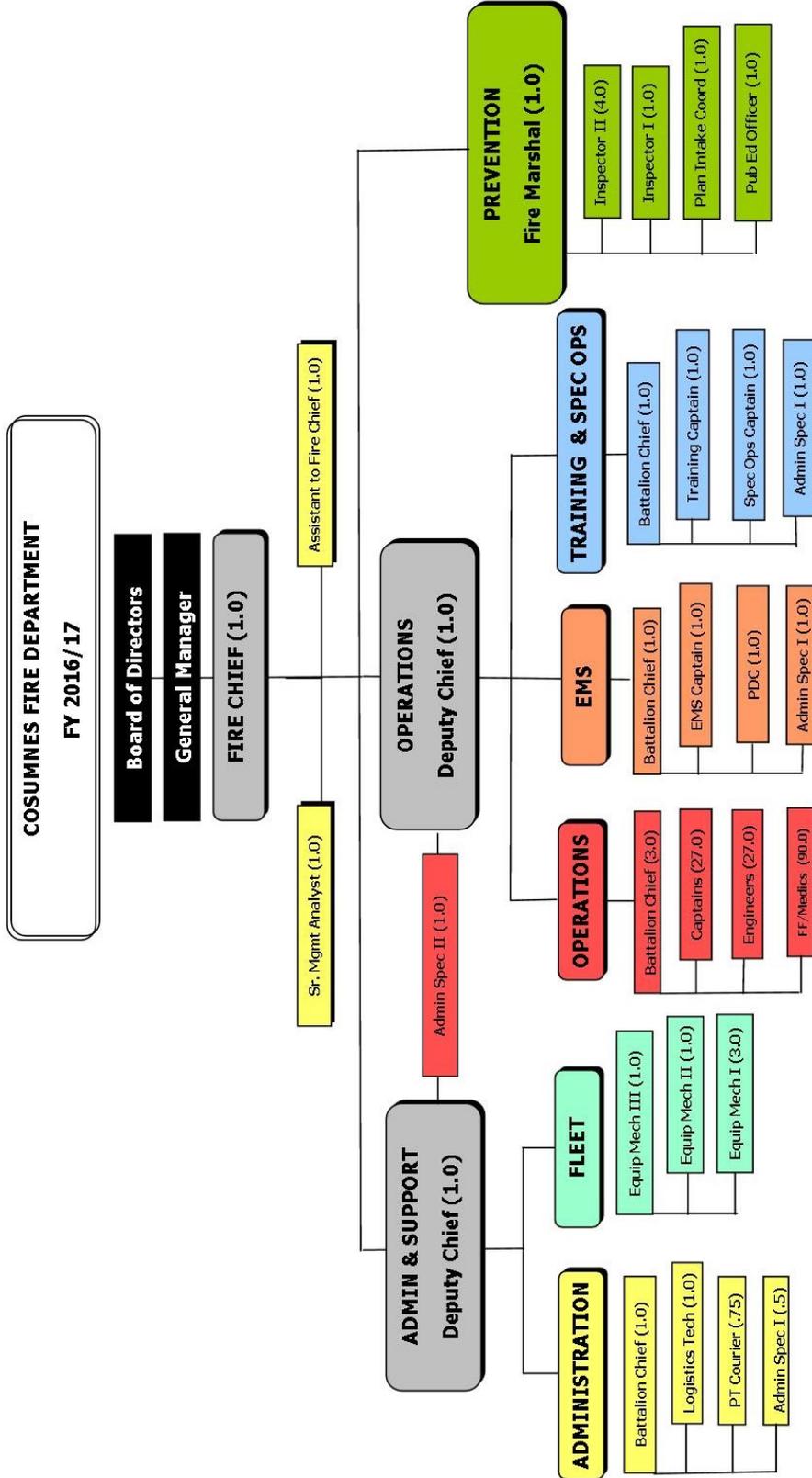
For more than a century, the Cosumnes Fire Department has proudly provided the finest in emergency mitigation and fire prevention services to the citizens and visitors of Elk Grove, Galt, and the surrounding communities. The Cosumnes Fire Department operates from eight stations and an administration facility with a total of 171 full-time and 2 part-time personnel. The Department responded to 17,189 incidents in 2015, an 8.8% increase over 2014.

Fire-rescue operations are provided by eight advanced life support (ALS) engine companies, six rescue ambulance units, one aerial ladder truck company, and one Battalion Chief. These resources are staffed around the clock three hundred sixty-five days a year. A seventh rescue ambulance is staffed twelve hours per day. There are additional apparatus devoted to wildland fire, swift-water rescue, confined space rescue, and mass casualty incidents. Fire prevention services, including new construction plan reviews, construction inspections, arson investigation, and fire code enforcement are provided as well.

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

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





PRIORITIES/CHALLENGES

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

FULL-TIME STAFFING

Position Classifications	Actual 14/15	*Authorized 15/16	Funded 15/16	*Authorized 16/17	Proposed 16/17
Fire Chief	1	1	1	1	1
Deputy Fire Chief	1	2	1	2	2
Fire Marshal	1	1	1	1	1
Battalion Chief	6	6	6	6	6
Captain (station staffing)	27	27	27	27	27
Captain (divisional)	3	3	3	3	3
Engineer	27	27	27	27	27
Firefighter	85	80	80	90	90
Inspector II	4	4	4	4	4
Inspector I	1	1	1	1	1
Sr. Management Analyst	1	1	1	1	1
Performance Develop Coordinator	1	1	1	1	1
Equipment Mechanic III	1	1	1	1	1
Equipment Mechanic II	1	1	1	1	1
Equipment Mechanic I	3	3	3	3	3
Assistant to the Fire Chief	1	1	1	1	1
Administrative Specialist II	0	0	0	1	1
Administrative Specialist I	2.5	2.5	2.5	2.5	2.5
Plan Intake Coordinator	1	1	1	1	1
Public Education Officer	1	1	1	1	1
Logistics Technician	1	1	1	1	1

Positions Removed from Authorized Allocation List FY 16/17

- None

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

**FIRE DEPARTMENT
Budget 9220
Line Item Summary**

<i>ACCOUNT NO.</i>	<i>ACCOUNT</i>	<i>AMOUNT</i>
1110	Payroll Expenses	19,830,089
1121	Part Time / Extra Help	20,400
1131	Overtime - Reimbursed	20,005
1132	Overtime	531,530
1133	Station Staffing Overtime	2,813,732
1143	Uniform Allowance	172,750
1210	Retirement	4,884,784
1220	MediCal / Social Security	335,687
1230	Group Insurance	6,300,305
1240	Workers' Compensation	1,433,834
	TOTAL 1000 ACCOUNTS	\$ 36,343,116
2005	Advertising / Legal Notices	3,100
2015	Blueprint / Copying Services	0
2021	Subscriptions	11,985
2022	Books & Periodicals	15,436
2025	Film / Photo	4,700
2029	Conferences	76,950
2035	Training	208,531
2039	Employee Transportation	3,150
2040	Strike Team Travel	1
2051	Insurance-Liability	182,000
2061	Memberships	6,024
2076	Office Supplies	24,650
2077	Public Education	9,750
2081	Postage Service	4,400
2085	Printing Services	6,300
2103	Ag Services	39,210
2111	Building Maintenance	127,725
2191	Electricity	129,040
2192	Natural Gas / LPG / Fuel Oil	62,075
2193	Refuse Collection / Disposal Services	18,736
2195	Sewage Disposal Services	10,965
2197	Telephone	192,027
2198	Water	36,995
2205	Automotive Equipment/Maintenance/Service/Supplies	291,750
2226	Expendable Tools	7,305
2231	Fire Equipment / Maintenance	146,547
2236	Fuel / Lubricant Supply	292,325
2252	Medical Equipment/Maintenance/Services/Supplies	345,395

**FIRE DEPARTMENT
Budget 9220
Line Item Summary**

<i>ACCOUNT NO.</i>	<i>ACCOUNT</i>	<i>AMOUNT</i>
2261	Office Equipment / Maintenance	7,750
2271	Radio Equipment / Maintenance	19,380
2275	Rent / Lease Equipment Service	17,625
2291	Other Equipment / Maintenance / Services / Supplies	109,635
2314	Protective Equipment / Clothing	221,470
2332	Food Supplies	16,595
2443	Medical Services	113,270
2505	Accounting / Financial Services	72,000
2531	Legal Services	150,000
2591	Professional Services	935,166
2811	Data Processing Maintenance / Services	71,132
2812	Data Processing Supplies	10,817
2931	Communication Services	718,213
	TOTAL 2000 ACCOUNTS	\$ 4,720,125
3210	Interest Expense	361,412
3220	Bond / Loan Redemption	0
3230	Lease Obligation Retirement	1,763,765
	TOTAL 3000 ACCOUNTS	\$ 2,125,177
4101	Land Acquisition	0
4201	Structures and Improvements	11,634
4202	Improvements other than Buildings	10,500
4301	Vehicles	2,264,866
4302	Other Equipment	573,500
4303	Office Equipment	14,000
4305	Computer Equipment	60,947
	TOTAL 4000 ACCOUNTS	2,935,447
6980	Operating Transfers Out	655,789
	TOTAL 6000 ACCOUNTS	655,789
	IGT Rollover Increase	317,000
	Reserve Increase	0
	TOTAL RESERVE INCREASE	\$ 317,000
	TOTAL EXPENDITURE ACCOUNTS	\$ 47,096,654

**FIRE DEPARTMENT
Budget 9220
Line Item Summary**

<i>ACCOUNT NO.</i>	<i>ACCOUNT</i>	<i>AMOUNT</i>
6990	Operating Transfers In	45,057
9100	Property Taxes	31,789,390
9291	Expedited Plans Fees	20,000
9295	Plan Recovery / Construction Inspection Fees	550,000
9310	Citations	1
9429	Building Rental	302,586
9530	Galt RDA	159,976
9564	State Aid - Public Safety	1
9571	Federal Aid - Public Safety	1
9643	Fees for Service Permits	40,194
9648	Fire Control Service Charges	38,000
9996	Service Fees/Charges - GEMT	250,000
9697	Service Fees/Charges - IGT	1,269,229
9698	Service Fees/Charges - First Responder Fee	450,000
9699	Service Fees / Charges - Other	6,851,540
9730	Donations and Contributions	0
9740	Insurance Proceeds	0
9790	Revenues - Other	217,710
9860	Sale of Personal Property	0
9870	Long Term Loan Proceeds	1,888,890
9998	Encumbered Funds	1,821,926
9999	Reserves	1,402,153
	TOTAL 9000 ACCOUNTS	\$ 47,096,654
	TOTAL REVENUE ACCOUNTS	\$ 47,096,654
	NET OVER/(UNDER)	\$ -

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		3,933,749
2000	Services and Supplies		583,660
3000	Leases		780,117
4000	Fixed Assets		21,272
6980	Operating Transfers Out		655,789
		Total Expenditure Accounts	\$ 5,974,632
Revenues			
6990	Operating Transfers In		17,206
9000	Revenue		5,957,426
		Total Revenue Accounts	\$ 5,974,632

MAJOR FUNCTIONS

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

Fire Chief Tracey Hansen is responsible for the following major functions: 1) executive management; 2) Board relations; 3) Labor relations; 4) budget priorities; 5) strategic and master planning; 6) policy issues; 7) media relations; 8) external influences; and 9) Department accountability.

Troy Bair, the Deputy Fire Chief – Administration and Support Services is responsible for: 1) sworn personnel management; 2) agency representative for procedural issues; 3) sub-budget management; 4) internal investigations; 5) fleet services; and 6) is Third-in-Command of the Fire Department.

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

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

2015/16 ACCOMPLISHMENTS

- Contracted with Citygate Associates and completed a Standards of Coverage (deployment) Assessment, a Management Assessment, and a Strategic Plan. (Goals 1a, 1c, 2a, 3c, 4a, 4b, 4c, and 6b)
- Strived to maintain positive labor/management relations. (Goals 1a, 1b, and 1c)
- Purchased land for Station 78 in Sterling Meadows (Goals 2b, 3a, and 4a)

GOALS FOR 2016/17

- Prioritize and implement the findings and recommendations of the Standards of Coverage, Management Assessment, and Strategic Plan, as approved by the Board of Directors. (Goals 1a, 2a, 2c, 3c, 4a, 4b, 4c, and 6b)
- Provide professional administrative support to the Deputy Chief – Administration and Support Services
- Update Fire Department Purchasing Standard Operating Procedure/Policy
- Implement Galt Community Facilities District. (Goals 5c and 5d)
- Continue to maintain the Elk Grove Community Facilities District. (Goals 5c and 5d)
- Strive to maintain positive labor/management relations. (Goals 1a, 1b, and 1c)

WORKLOAD MEASURES

Measure	Actual 2014/15	Actual 2015/16	Budget 2016/17
Department personnel	170	166	173
Department facilities	10	10	10
Purchase Orders	250	250	500

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		21,116,424
2000	Services and Supplies		2,206,957
3000	Leases		562,374
4000	Fixed Assets		1,782,309
6980	Operating Transfers Out		-
		Total Expenditure Accounts	\$ 25,668,064
Revenues			
6990	Operating Transfers In		22,851
9000	Revenue		25,645,213
		Total Revenue Accounts	\$ 25,668,064

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 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.

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

The Deputy Fire Chief - 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.

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.

2015/16 ACCOMPLISHMENTS

- Worked closely with Citygate Associates to complete a Standards of Coverage (deployment) Assessment, a Management Assessment, and a Strategic Plan. (Goals 1a, 1c, 2a, 3c, 4a, 4b, 4c, and 6b)
- The Operations Divisions was intimately involved in the specifications and selection of a new computer aided dispatch (CAD) system for the Sacramento Regional Fire/EMS Communications Center. Implementation has begun and is expected to take 18-24 months to complete. (Goals 1a, 1b, 2a, and 2c)
- Implement ImageTrend as the new Records Management System. (Goals 1a, 1b, 4a, 4b, and 5b)

- Successfully mitigated 17,189 calls for service during calendar 2015, a 8.8% increase over 2014. (Goals 1 and 2)

GOALS FOR 2016/17

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

WORKLOAD MEASURES

Measure	Actual 2014/15	Actual 2015/16	Projected 2016/17
Fire & life safety-related emergencies	16,612	17,649	18,750
Personnel managed	150.5	150.5	155.5
Divisions coordinated	5	5	4
Stations operated	8	8	8
Staffed companies	16	16	17
CERT program – number of members	200	200	200
CERT trainings / classes hours	184	215	215
CERT event volunteer hours	354	413	430

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		8,232,190
2000	Services and Supplies		1,216,824
3000	Leases		782,686
4000	Fixed Assets		1,111,996
	IGT Rollover Reserve		317,000
		Total Expenditure Accounts	\$ 11,660,696
Revenues			
6990	Operating Transfers In		-
9000	Revenue		11,660,696
		Total Revenue Accounts	\$ 11,660,696

MAJOR FUNCTIONS

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 151 Emergency Medical Technicians (EMTs) and 36 paramedics and operates six full-time ambulance companies and one part-time ambulance company 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 a Battalion Chief and supported by an EMS Captain, a Performance and Development Coordinator, and an Administrative Specialist. 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 emergency medical service providers.

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

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

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

2015/16 ACCOMPLISHMENTS

- Supported and sustained an EMS program in which all frontline medic units and suppression companies are Advanced Life Support (ALS) capable. (Goals 1a, 2c, and 4a)
- Maintained the Department's Continuous Quality Improvement (CQI) program. (Goals 1a and 2a)
- Submitted claims for all eligible years for new Ground Emergency Medical Transport revenue and IGT programs. (Goal 5d)
- Implemented ImageTrend electronic patient care reporting (ePCR) and records management system to assist in records management, billing, and data collection. (Goals 1a, 5a, 5b, and 6a)
- Update the Department's Infection Control Plan. (Goals 1a and 2a)
- Added a seventh medic unit to ease the burden of continued increases in call volume. (Goal 1a, 2c, 4a, 4b, and 5b)

GOALS FOR 2016/17

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

WORKLOAD MEASURES

Measure	Actual 2014/15	Projected 2015/16	Budget 2016/17
Ambulance Transports	9,692	12,042	13,500
First Responder Calls	8,631	10,832	11,500
Provide EMT/Paramedic training hours	900	900	1,350
Provide Paramedic training hours - Academy	0	0	1,200
CQI hours per committee member	18.5	18	18

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		1,310,513
2000	Services and Supplies		326,987
3000	Leases		-
4000	Fixed Assets		4,300
6980	Operating Transfers Out		-
		Total Expenditure Accounts	\$ 1,641,800
Revenues			
6990	Operating Transfers In		-
9000	Revenue		1,641,800
		Total Revenue Accounts	\$ 1,641,800

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

2015/16 ACCOMPLISHMENTS

- Continued to meet customer expectations of plan review and inspection turn-around times. (Goals 1a and 1b)

GOALS FOR 2016/17

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

Measure	Actual 2015/16	Projected 2016/17
Plan checks	1,225	1,400
Safety Inspections	2,995	3,200
Car seat inspections/installations	117	200
Students reached during school visits	2,673	3,000
Station tours	93	100
Fire investigations	20	35

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		594,194
2000	Services and Supplies		89,911
3000	Leases		-
4000	Fixed Assets		10,000
6980	Operating Transfers Out		-
		Total Expenditure Accounts	\$ 694,105
Revenues			
6990	Operating Transfers In		5,000
9000	Revenue		689,105
		Total Revenue Accounts	\$ 694,105

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.

Jack Robin, 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 CSD and Fire Department vehicles and apparatus; 2) installing all radio and MDC (mobile data computers) equipment on all new Fire Department vehicles, including complete build-up of all staff vehicles; 3) performing emergency radio repair and maintenance; and 4) maintaining, testing, and fit testing of SCBA equipment.

2015/16 ACCOMPLISHMENTS

- Repairs and preventative maintenance measures performed on 138 District vehicles. (Goal 2a)
- Increased revenue by providing repair and service work to outside agencies for vehicle, SCBA, radio, and MDC maintenance. (Goal 5d)
- Provided in-house SCBA repair program. (Goal 5b)
- Develop purchasing standards and specifications for staff vehicles. (Goals 3c, 5b, and 5c)

GOALS FOR 2016/17

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

Develop purchasing standards and specifications for staff vehicles. (Goals 3c, 5b, and 5c)

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		880,347
2000	Services and Supplies		239,821
3000	Leases		-
4000	Fixed Assets		2,100
6980	Operating Transfers Out		-
		Total Expenditure Accounts	\$ 1,122,268
Revenues			
6990	Operating Transfers In		-
9000	Revenue		1,122,268
		Total Revenue Accounts	\$ 1,122,268

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 are also coordinated through the Division including swift water rescue, extrication, and high/low angle rescue.

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

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

2015/16 ACCOMPLISHMENTS

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

GOALS FOR 2016/17

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

WORKLOAD MEASURES

Measure	Actual 2014/15	Projected 2015/16	Budget 2016/17
Coordinate & oversee training hours	32,000	32,000	32,000
Provide mandated training hours	4,620	4,620	4,620
Provide State Fire Marshal classes	3	4	4

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		275,654
2000	Services and Supplies		55,965
3000	Leases		-
4000	Fixed Assets		3,470
6980	Operating Transfers Out		-
		Total Expenditure Accounts	\$ 335,089
Revenues			
6990	Operating Transfers In		-
9000	Revenue		335,089
		Total Revenue Accounts	\$ 335,089

MAJOR FUNCTIONS

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

2015/16 ACCOMPLISHMENTS

- Provided two technical rescue classes. (Goals 2a and 2c)
- Provided Department wide Flood Boat Emergency Training. (Goals 2a and 2c)
- Completed second year of two year Rescue task book training for all Station 74 personnel. (Goals 2a and 2c)

GOALS FOR 2016/17

- Provide training and education for the new Rescue Boat. (Goals 2a and 2c)
- Provide Boat Operator instruction. (Goals 2a and 2c)
- Provide all recruits in Academy 2016-01 with training in Rescue Systems 1, Low Angle Rope Rescue Operations, and Water Rescue. (Goals 2a and 2c)

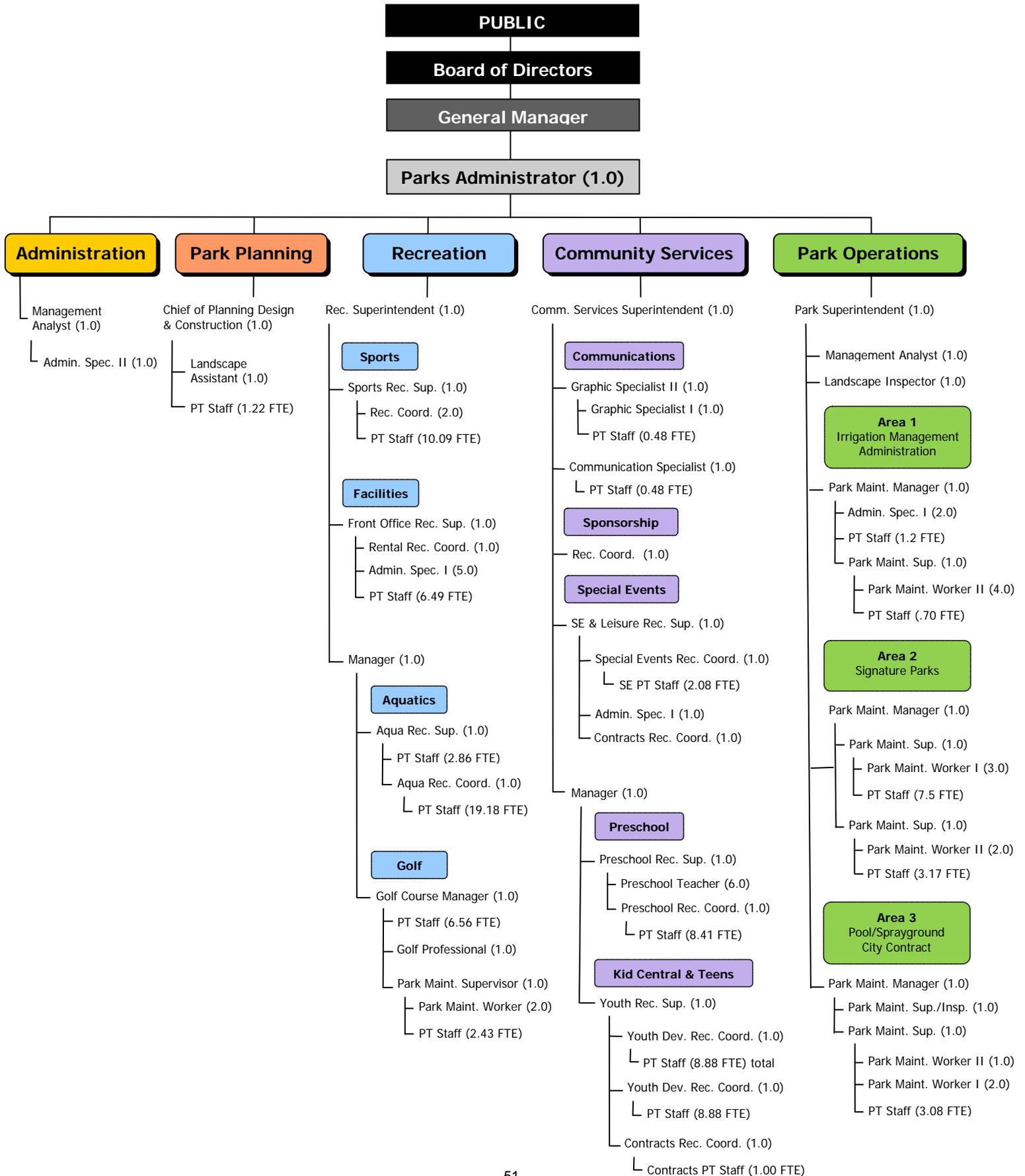
PARKS & RECREATION DEPARTMENT Budget 9340

DEPARTMENT DESCRIPTION

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

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

PARKS & RECREATION ORGANIZATIONAL CHART



PRIORITIES/CHALLENGES

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

FULL-TIME STAFFING

Position Classifications	Actual 14/15	*Authorized 15/16	Funded 15/16	*Authorized 16/17	Proposed 16/17
Administrative Specialist I	8	8	8	8	8
Administrative Specialist II	0	0	0	1	1
Administrator	1	1	1	1	1
Communications Specialist	0	0	0	1	1
Chief of Planning, Design & Const.	1	1	1	1	1
Facility Coordinator	1	1	1	1	1
Facility Supervisor	1	1	1	1	1
Golf Course Manager	1	1	1	1	1
Golf Professional	1	1	1	1	1
Graphic Specialist I	1	1	1	1	1
Graphic Specialist II	1	1	1	1	1
Landscape Const. Inspector	1	1	1	1	1
Landscape Assistant	1	1	1	1	1
Maintenance Lead	0	0	0	0	0
Management Analyst	2	2	2	2	2
Park Maintenance Manager	3	3	3	3	3
Park Maintenance Supervisor	6	6	6	6	6
Park Maintenance Worker I	7	7	7	7	7
Park Maintenance Worker II	7	7	7	7	7
Park Superintendent	1	1	1	1	1
Preschool Teachers	6	6	6	6	6
Recreation Coordinator	10	10	10	10	10
Recreation Manager	2	2	2	2	2
Recreation Supervisor	5	5	5	5	5
Recreation Superintendent	2	2	2	2	2
TOTAL	69	69	69	71	71

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

SIGNIFICANT CHANGES FROM 2015/16 FY BUDGET

The Parks and Recreation Department is committed to delivering parks and recreation services to the Elk Grove community while expanding partnerships, seeking new revenue sources and operating at an efficient and effective level within our allotted property tax allocation. The significant changes reflected in the Fiscal Year 2016-2017 Parks and Recreation Department budget compared to the Fiscal Year 2015-2016 approved budget are as follows:

- **Salary Expense Increase** – Every year, salary expenses will change as a result of full time salary adjustments, annual retirement contribution, health coverage costs, and both full time and part time step increases. Additionally, the minimum wage will increase by 50 cents per hour beginning in January 2017. This increase is reflected in the Department budget. In total, the department is budgeted to show an approximate 3.3% increase in total salary costs.
- **Asset and Equipment Improvement** – Each year, staff budgets for facility improvement projects that will extend the life of CSD recreation facilities. Proposed for the 2016-2017 fiscal year are projects at seven facilities with an estimated cost of \$222,600. Some of the projects are: HVAC replacements at Laguna Town Hall, Youth Center and the Youth Development modular; window replacement at Elk Grove Recreation Center; irrigation pumps at Emerald Lakes Golf Course; pool and outdoor shower tile repair at Wackford Aquatic Complex; and continued work on the Emerald Lakes Golf Course pro shop. In addition, the Wackford Aquatic Complex will purchase a replacement inflatable obstacle course for use in the summer 2018 season.
- **Addressing Growth and Change** – Elk Grove is still a growing community which the Department continuously strives to meet the needs of. This coming year, staff will begin the process of updating the 2008 Master Plan, which addresses future park, facility and programming needs. Staff will also meet the needs of the growing community by updating registration software and equipment. And lastly, budgeted this year are funds to help staff recognize their strengths and attend skill enhancement trainings or conferences.

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

<i>ACCOUNT NO.</i>	<i>ACCOUNT</i>	<i>AMOUNT</i>
1110	Salaries	2,993,504
1121	Part-Time/Extra Help	2,207,935
1210	PERS Retirement	475,956
1220	Medicare/FICA	132,738
1230	Group Insurance	1,085,342
1240	Workers' Compensation	111,231
	TOTAL 1000 ACCOUNTS	7,006,706
2005	Advertising/Legal Notice	35,480
2015	Blueprint/Copying Service	500
2021	Subscriptions	435
2022	Books/Periodicals	1,900
2025	Film/Photo	250
2029	Conferences	14,564
2035	Training	36,630
2039	Employee Transportation	50
2051	Insurance	84,912
2061	Memberships	18,869
2076	Office Supplies	23,091
2077	Public Ed Materials	11,100
2081	Postage Service	37,193
2085	Printing Services	118,029
2103	Ag Services/Supplies	49,700
2111	Building Maintenance	121,424
2122	Chemical Supplies	123,850
2141	Land Improvements	111,750
2191	Electricity	303,942
2192	Natural Gas/LPG Fuel Oil	80,135
2193	Refuse Collect/Disposal Svcs	15,958
2195	Sewage Disposal Services	16,140
2197	Telephone/Telegraph Services	87,024
2198	Water	27,600
2205	Automotive Maintenance Svcs	10,211
2226	Expendable Tools	4,650
2231	Fire Extinguisher Maint.	816
2236	Fuel/Lubricant Supply	25,044
2252	Medical Equip Supply	1,460
2261	Office Equipment Maintenance	11,750
2275	Rent/Lease Equipment Service	138,447
2291	Other Equip Maint. Svc/Sup	23,520
2314	Clothing/Personal Supply	32,576
2332	Food Supplies	140,641
2351	Laundry Service	550
2443	Medical Services	7,937
2505	Account/Financial Services	7,500
2531	Legal Services	45,000
2591	Professional Services	1,326,705
2811	Data Processing Maint Svcs	58,340
2812	Data Processing Supplies	30,962
2851	Recreational Trips	15,084
2852	Recreational Supplies	354,499
	TOTAL 2000 ACCOUNTS	3,556,218
3210	Interest Expenses	7,607
3230	Lease Obligation Retire	45,417
	TOTAL 3000 ACCOUNTS	53,024

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

<i>ACCOUNT NO.</i>	<i>ACCOUNT</i>	<i>AMOUNT</i>
4201	Structures & Improvements	109,500
4202	Improvements Other Than Bldg.	7,409,494
4302	Other Equipment	55,000
4305	Computer Equipment	35,665
	TOTAL 4000 ACCOUNTS	7,609,659
6980	Operating Transfers Out	625,119
	TOTAL 6980 ACCOUNTS	625,119
	Deferred Maintenance	90,973
	TOTAL EXPENDITURE ACCOUNTS	18,941,699
6990	Operating Transfers In	1,516,801
	Subtotal 6990	1,516,801
9100	Property Tax	4,109,195
9295	Plan Check	2,000
9429	Building Rental	801,718
9646	Recreation Fees	5,770,827
9730	Donations/Contributions	98,750
9790	Revenues-Other	3,618,408
9999	Reserves	3,004,000
	TOTAL 9000 ACCOUNTS	17,424,898
	TOTAL REVENUE	18,941,699
	NET OVERAGE/(DEFICIT)	0

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		873,771
2000	Services and Supplies		322,344
4000	Fixed Assets		16,750
6980	Operating Transfers Out		22,886
		Total Expenditure Accounts	1,235,751
Revenues			
6990	Operating Transfers In		146,228
9000	Property Tax		1,089,523
		Total Revenue Accounts	1,235,751

MAJOR FUNCTIONS

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

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

2015/16 ACCOMPLISHMENTS

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

- Reviewed and edited submission of communication items including newsletter articles, ads and graphics. (Goal 1a)
- Released a Request for Proposal for new recreation management facility software which resulted in Board approval of chosen software. (Goal 1a, 5a)
- Contributed and implemented Department’s area of the new Cosumnes CSD website and new mobile app. (Goal 1a)
- New Board approved policy for Unclaimed Credits helped reduce the amount of credits on customer accounts within Department’s registration software and enhanced contributions to the Cosumnes Recreation Opportunity Fund. (Goal 5a, 5d)

GOALS FOR 2016/17

- Provide support to Department, District and Cosumnes Legacy Foundation staff. (Goal 1a, 1b)
- Seek funding opportunities to support new and/or existing needs of the Department and community. (Goal 5d)
- Manage Department's finances. (Goal 5a, 5b, 5e)
- Lead implementation process for selected new registration software. (Goal 1a, 5a)
- Contribute towards and market new mobile app for Cosumnes CSD. (Goal 1a)
- Help implement new Enterprise Resource Planning (ERP) software for the District. (Goal 5a)
- Continue oversight of Department’s area of new Cosumnes CSD website (Goal 1b)

WORKLOAD MEASURES

Measure	Actual 2014/15	Actual 2015/16	Budget 2016/17
How Are We Doing Comments	183	109	120
Volunteer Hours	31,516	22,589	24,000
Records Destroyed (# of boxes)	38	34	30

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		858,777
2000	Services and Supplies		174,376
6980	Operating Transfers Out		104,000
		<i>Total Expenditure Accounts</i>	<i>\$ 1,137,153</i>
Revenues			
6990	Operating Transfers In		7,553
9429	Building Rental		115,000
9646	Recreation Fees		1,014,600
		<i>Total Revenue Accounts</i>	<i>\$ 1,137,153</i>

MAJOR FUNCTIONS

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

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

2015/16 ACCOMPLISHMENTS

- Provided open public recreation swim to 64,063 swimmers at District aquatic facilities. (Goal 4c)
- Provided 1,261 swim lesson classes to 6,089 participants teaching lifesaving skills. (Goals 2c, 4a, 4c)
- Received the Best of Elk Grove award for “Best Place for Swim Lesson” for the Wackford Aquatic Complex. (Goal 2b-c, 3b)
- Continued to facilitate facility usage of the Wackford Aquatic Complex and Jerry Fox Swim Center for high school swimming and water polo teams to conduct practices, swim meets, and games. (Goals 4a, 4c)
- Continued partnership with the Elk Grove Piranhas to provide the community a recreation swimming team to over 320 kids ages 5-18. (Goals 4a, 4c, 5b)
- Demonstrated continued commitment to the profession of Parks and Recreation through involvement and leadership within the California Parks and Recreation Society (CPRS) with staff being elected and serving in leadership positions at the State, District, and Section levels. (Goals 1a, 6b)

- Conducted 13 American Red Cross Lifeguard Training, Water Safety Instructor, and Basic Water Rescue classes, certifying 110 participants. (Goals 2a, 2c, 4a)
- Conducted approximately 50 hours of training for over 100 lifeguards in the areas of emergency action plans, water rescue skills, CPR/AED, oxygen administration, patient assessment and customer service. (Goals 2a, 2c, 4a)
- Hosted the Healthy Kids Extravaganza on September 12, a Health & Wellness event, to bring awareness to childhood obesity. (Goals 2a, 2c, 6c)

GOALS FOR 2016/17

- Update the facility equipment replacement plan for aquatic & concession operations. (Goals 3c)
- Manage section budget to stay within our 5% Department goal. (Goals 5a-c)
- Continue our staff recognition program of internal customer service that provides a positive and engaging workplace through acknowledgment of good work performance. (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)
- Purchase a new inflatable obstacle course to enhance the guest experience at the community waterpark in summer 2017. (Goal 5a-c)
- Release a Lap Swim program on-line survey to determine participants involvement and use in the program for future enhancements. (Goals 4a-c)
- Provide swim lesson program evaluations at the conclusion of all swim lesson sessions to receive comments and concerns of participants. (Goals 4a-c)
- Maintain relationships with the current community groups utilizing our facilities: high school swim teams, high school water polo teams, Elk Grove Piranhas swim team, Special Olympics, and welcome any new community group to the best of our abilities. (Goal 6c)
- Provide on-going training to aquatic staff through monthly or semi-monthly training that reinforces core skills needed for successful performance and job success. Continue the development of job succession training for all aquatic positions and concession operations. (Goals 2 a-c)
- Provide safe, clean, and great service at our concession operations located at the Aqua Café, Home Run Snacks, and Clyde's Cave aquatic and sport facilities that meet County regulations and safety standards. (Goals 4c, 3b)

PERFORMANCE MEASURES

Measure	Actual 2014/15	Actual 2015/16	Budgeted 2016/17
Hours of Trainings	9,320	9,420	9,600
Swim Lesson Classes	1,236	1,261	1,200
Swim Lesson Participation	6,435	6,089	6,200
Recreation Swim Participation	63,669	64,063	60,000
Lap Swim / Water Aerobics Daily Participation	20,722	20,178	22,000
Education/Training Classes	47	50	50
Education/Training Participation	920	986	900
Wackford Aquatic Pools Rentals	33	24	28
Jerry Fox Swim Center Rentals	34	35	30
Pool Parties	259	201	250
User Group Lane Hours	9,480	9,944	9,500

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		415,614
2000	Services and Supplies		143,414
4000	Fixed Assets		950
6980	Operating Transfers Out		106,932
		Total Expenditure Accounts	666,910
Revenues			
6990	Operating Transfers In		37,750
9000	Property Tax		530,660
9730	Donations		98,750
		Total Revenue Accounts	666,910

MAJOR FUNCTIONS

The Communications section includes graphic design, communications, marketing and sponsorships. This section provides District wide marketing resources for the Parks and Recreation, Administration and Fire Departments. In addition, staff seek revenue, donations and in-kind support to support programs and facilities to offset the demand on the general fund.

The section works with other District staff to develop and implement marketing campaigns for department programs, events and activities. Examples of duties include: production and design of District advertisements, fliers, brochures, invitations, posters, banners, t-shirts, signs, logos, maps, promotional items, and the seasonal activity guide; review and development of District-wide newsletter, news releases and supplemental activity guide articles. Staff is responsible for taking photos and video clips, producing videos, and updating the photo and video archives. The section is also responsible for social media coordination for the Parks and Recreation Department and as a social media liaison to the Fire Department to coordinate messages. This section also reviews, updates and creates information and graphics for the District website to ensure information is current and up to date. This section recognizes partners and sponsors that support Department programs and events through cash donations or trades for services.

2015/16 ACCOMPLISHMENTS

- Completed the District's Fall, Winter/Spring and Summer Activity Guides and updated online Activity Guides. (Goal 1a)
- Assisted the District with review and distribution of public service announcements and news releases. (Goal 1a, 1b)
- Assisted the District with logos, web graphics and outdoor banners for marketing materials. (Goal 1a)
- Secured contributions from corporate event partners for District programs and events equaling \$109,762 in cash and \$ 138,201 in-kind contributions year to date. (Goals 5c, 5d)

- Created standard sponsorship agreement forms for use throughout the Parks and Recreation Department. (Goals 5a, 5b, 5c, 5d)
- Created a tracking log to accurately report all cash and in-kind sponsorships for the Parks and Recreation Department. (Goals 5a, 6a, 6b)
- Gained local, national and international media attention for the 2015 Elk Grove Giant Pumpkin Festival. (Goals 1a, 1b)
- Increased the District photo and video archives. (Goal 1a)
- Supported the Giant Pumpkin Festival superhero theme, "It's a bird, it's a plane... it's a GIANT PUMPKIN!" with marketing materials, promotional items, updated logos and t-shirts. (Goals 1a, 1c)
- Created advertisements for the Elk Grove Citizen newspaper. (Goals 1b, 6a)
- Implemented an 80's themed "July is Park and Recreation Month" marketing campaign. (Goals 1a)
- Developed and implemented the Parks and Recreation Department's social media plan. (Goals 1a-c, 6b)
- Assisted the District with creating and distributing monthly newsletters using a new template. (Goals 1a, 1b, 6a)
- Produced videos for social media including, Kid Central's 80s Fun Run, 30 Years of the Cosumnes CSD, Elk Grove Giant Pumpkin Festival, and lap swimming. (Goals 1a, 6a)
- Secured in-kind donations for marketing materials for the Giant Pumpkin Festival from District print vendor. (Goal 5a, 5b)
- Completed 739 graphic related work orders. (Goal 1a)
- Completed 936 media communications related work orders. (Goal 1a)
- Created four CSD theater ads that ran for four months in 28 theaters in Elk Grove. (Goal 1b)

GOALS FOR 2016/17

- Increase inventory of District photos and videos for marketing materials and social media by visiting CSD facilities, programs and events monthly. (Goal 1b, 6c)
- Coordinate the production of a District wide monthly newsletter. (Goal 1b, 6c)
- Secure 4 new business sponsors. (Goal 5d)
- Provide education and resources for staff on best practices in Sponsorship and In-kind donations. (Goal 6b)
- Create advertisements to run in the Elk Grove Citizen newspaper. (Goal 1a, 6b)
- Create electronic banners for District website and Department homepages. (Goals 1a, 1b, 6a)
- Design theme logo and marketing collateral for 2016 Elk Grove Giant Pumpkin Festival. (Goal 1a, 4c)
- Review designs of shirts and fliers to maintain graphic standards for District marketing materials. (Goal 1a, 1b)

- Develop marketing calendar and order promotional items for July is Parks and Recreation Month. (Goal 1a)
- Identify 3 new district wide branding opportunities. (Goal 1a, 6c)
- Complete 1,130 graphic work order requests. (Goal 1b)
- Complete 1,800 communication work order requests. (Goal 1b)
- Create 2 theater ads. (Goal 1b)

PERFORMANCE MEASURES

Measure	Actual 2014/15	Actual 2015/16	Budgeted 2016/17
Graphics Work Orders Completed	875	1018	1,130
Communication Orders Completed	282	1,586	1,800
Cash Donations (\$)	\$103,700	\$109,762	\$98,750
In Kind Donations (\$)	\$93,043	\$138,201	\$140,211

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		733,558
2000	Services and Supplies		433,889
4000	Fixed Assets		18,000
6980	Operating Transfers Out		77,722
	Deferred Maintenance		21,095
		Total Expenditure Accounts	1,284,264
Revenues			
6990	Operating Transfers In		10,190
9000	Property Tax		177,657
9429	Building Rental		15,600
9646	Recreation Fees		1,078,317
		Total Revenue Accounts	1,284,264

MAJOR FUNCTIONS

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

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

The youth sports program area includes: leagues, camps, clinics and contracted sport programs for children ages 3-17. Youth programs such as t-ball, flag football, basketball, and soccer that 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).

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

2015/16 ACCOMPLISHMENTS

- Hosted State Cup finals, President Cup finals and Association Cup finals for the California Youth Soccer Association at Bartholomew Sports Park for the 4th year in a row. (Goals 4a-b, 5a-d)
- Continued to maintain a partnership with Elk Grove Youth Sports Association (EGYSA). (Goal 6c)
- Continued to improve communication with the Elk Grove Unified School District that resulted in more consistent facility use for the CSD youth basketball league. (Goal 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. (Goal 1a-c, 2c)
- Implemented an online coach certification program, Positive Coaching Alliance (PCA), to allow coaches an easier process for meeting all CSD coaching requirements. (Goal 1a-c, 2c)
- Offered a variety of sports programs that promoted positive, active, and healthy lifestyles for both youth and adults. (Goal 4c)
- Held the first annual Wacky Golf tournament with Special Events and Golf staff. (Goals 4a-c).
- Managed online registration for all adult sports programs through Team Sideline. (Goals 1a-c)
- Provided free agent nights for adult sports leagues that produced four more team registrations and allowed for an additional division. (Goal 4a)
- Attended numerous outreach events including Special Events, school open houses and school orientations. (Goals 1a-c).
- Hosted third international cricket tournament at Bartholomew Sports Park. (Goal 4a)
- Partnered with the Sacramento Visitor's Bureau and Senior Softball USA to host the Senior Softball World Championships at Bartholomew Sports Park and Laguna Community Park.
- Secured Senior Softball USA World Championships for the next three years. (Goal 4a-b)
- Provided 440 adult sports league teams with over 9,500 participants in adult sports programs. (Goals 4a, b)
- Provided over 500 field rentals and over 500 gym rentals. (Goals 4a-b)
- Provided facility space for the Laguna Youth Baseball and Elk Grove Youth Baseball Cal Ripken State Tournament bringing youth baseball teams from all over the state of California. (Goal 4a-c)
- Formed a partnership with Sacramento Rivercats to offer an opportunity for T-Ball league participants to meet Rivercats players and take part in pre-game events. (Goals 1a, 4b-c)

GOALS FOR 2016/17

- Continue to maintain strong partnerships with Elk Grove Youth Sports Association (EGYSA) and Elk Grove Unified School District. (Goal 6c)
- Create an equipment replacement and life cycle plan for sports. (Goals 3b, 3c)
- Continue to maintain a strong partnership with Park Operations to ensure fields are in safe conditions, maintained properly, and open communication regarding events. (Goals 6c)
- Collaborate with community health related companies and using CPRS and other industry resources, educate participants on the benefits of involvement in our sports programs. (Goal 6c)
- Implement new and updated field use education signage throughout Bartholomew Sports Park (BSP). (Goals 1a-c)
- Implement designated areas and signage for coaches and participants to sit during games to enforce the new coach ID badge policy and ensure the safety of the participants. (Goals 1a-c, 2c)

- Work with Park Operations staff to create and implement clear navigation signs at BSP in order for out of town users to navigate the complex more efficiently. (Goal 2a)

PERFORMANCE MEASURES

Measure	Actual 2014/15	Actual 2015/16	Budget 2016/17
Youth Teams	332	278	290
Youth Classes / Camps	194	217	236
Youth Participation	7,803	6,871	7,158
Adult Teams	502	443	506
Adult Participation	10,923	9,530	10,141
<i>Facility Rentals</i>			
Field Rentals	923	964	894
Wackford Gym Rentals	612	804	760

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		1,809,674
2000	Services and Supplies		352,302
3000	Leases		16,434
6980	Operating Transfers Out		156,050
	Deferred Maintenance		10,000
		Total Expenditure Accounts	2,344,460
Revenues			
9464	Recreation Fees		2,344,460
		Total Revenue Accounts	2,344,460

MAJOR FUNCTIONS

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

The Kid Central Before and After School program is a partnership between the CSD and Elk Grove Unified School District and services seven schools located at six elementary schools and one CSD facility. Before school care is offered at two sites and 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 Regional Park. Day camp offers arts and crafts, games, sports, drama, music, science, clubs, guest speakers, special theme parties, swimming (summer camp only), and field trips.

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

Teen programming includes operation of "The Grove," an after school program featuring a variety of activities including healthy cooking projects, recreation activities, art projects, homework help and special events. Teen Services also operate the Teen Taxi program, a complimentary shuttle service for middle school students who participate in the afterschool program. The Teen section 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 Services staff also serves as facility monitors for rentals of The Grove, in partnership with the CSD facilities division.

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

Recreation ADventures (RAD) programs include sports and fitness, aquatics and social dances. Staff 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.

2015/16 ACCOMPLISHMENTS

- The CSD continued to participate in the Elk Grove/South Sacramento Kindergarten Transition Community Collaborative. The committee purpose is to share best practices for helping children and families in the community to successfully transition to kindergarten. (Goals 1a, 1b, 4a, 4c, 6c)
- Tiny Tot Preschool staff were trained in the Art Curriculum created by the Preschool Supervisor and Preschool staff, who are also accomplished artists. The participants experienced a variety of hands on art experiences focusing on the 7 elements of art. Tiny Tot Pre Kindergarten classes took a field trip to the Crocker Art Museum. (Goals 4a, 4b, 4c)
- Tiny Tot Preschools currently has one Aide participating in the Teacher in Training program for 2015/16. Part time employees apply for the program with the intent of completing additional college units in Child Development and gain hands on, lead worker experience in the classroom. The program promotes professional growth opportunities for part time staff. (Goals 1a, 1b, 1c)
- Preschool teachers performed initial performance assessments on approximately 335 pre-kindergarten children to check their social and academic skill levels and kindergarten readiness and provided this information to parents. (Goal 1a, 1b)
- Tiny Tot Preschools partnered with the Cosumnes Fire Department Public Education Officer to present “Burn Prevention” presentations to all preschool classes. (Goals 1a, 2a, 4a, 4b, 4c)
- Tiny Tot Preschool families participated in a food drive for the Elk Grove Food Bank and collected over 350 pounds of food. The preschool families also collected over 200 new toys for the CSD Fire Department Toy Drive. (Goal 1a, 4a, 4b, 4c, 5a)
- Kid Central Summer Camp participants and staff celebrated Park and Recreation month by celebrating the second annual Wacky Fun Run, highlighted by an Awesome 80s theme. Participants ran either the mile or half mile events and were presented with fun and challenging obstacles along the course. Children enjoyed a healthy smoothie and snack at the end of the run. A local news crew promoted and televised the event, showcasing the CSD and youth programs. (Goals 1a, 4a, 4b, 4c, 5b)
- Teen and Kid Central youth participated in a week-long bully awareness campaign in October, as part of National Bullying Prevention Month. The week included learning how to identify bullying, being a friend, and activities encouraging kindness. The week culminated with participation in Unity Day, a national day of action sponsored by the Pacer Organization. A guest speaker was invited to The Grove Teen Center and a Kid Central afterschool location to present a Bully Awareness workshop. Children also signed pledges to be “A Kid Against Bullying” as part of the campaign. (Goals 1a, 2a, 4a, 4b, 4c, 5b)
- Eight Kid Central participants attended an awards ceremony at Shriner’s Children’s Hospital on December 3 to receive recognition for posters they created for Fire Safety Month. The contest, open to youth programs throughout the region, was sponsored by Shriners Hospitals for Kids Northern CA, Sacramento

Metropolitan Fire, Safe Kids Greater Sacramento, and the Cosumnes Fire Department. Several Kid Central participants entered the contest, with some placing first in their division. (Goals 1a, 4a, 4b, 4c)

- Kid Central staff and participants initiated the “Rock Your Socks!” sock drive as part of a commitment to sponsor an annual service project for youth participants. Participants collected new socks at Kid Central sites and the Teen Center, during November and December, for donation to Loaves and Fishes. More than 630 pairs of socks for children and adults were collected and given to families in need. (Goal 1a, 4a, 4b, 4c, 5a)
- Youth in Kid Central and Teen programs participated in the third season of the NFL’s Punt, Pass and Kick program hosted at all 8 Kid Central sites and The Grove Teen Center. Participants received award certificates and first, second and third place ribbons provided by the NFL. First place winners in each category advanced to sectional competitions in Sacramento and seven Kid Central participants attended the sectionals, held at Tahoe Park in Sacramento on October 25. One Kid central participant placed second at the sectionals. (Goals 1a, 4a, 4b, 4c, 5b)
- Kid Central and Teens implemented a facility standards & accountability checklist at all sites, including programs housed at CSD facilities and those at EGUSD campus locations. The standards are aimed at maintaining and promoting safe and healthy environments. (Goals 1a, 2a, 2c, 3b, 4b)
- Kid Central implemented the Portable Kitchen specialty program, a healthy cooking and baking program for out-of-school-time programs. Portable Kitchen includes easily portable supplies and materials that can be transported to sites to create a cooking-in-the-kitchen experience for youth at multiple locations. The program, which also focuses on kitchen safety and food handling safety, is endorsed by the National Afterschool Association, and recipes were adapted by CSD staff from curriculum developed by the Harvard School of Public Health. (Goals 1a, 1b, 1c, 4a, 4b, 4c, 5b)
- Youth in Kid Central programs participated in the Pitch, Hit & Run Program which was hosted at all 8 Kid Central sites. Participants received 1st, 2nd & 3rd place certificates based on their finish in their age group for Pitching accuracy, hitting distance and running speed from second base to home plate. First place finishers competed in the regional round held at Phoenix Field in Fair Oaks on May 22. (Goals 1a, 4a, 4b, 4c, 5b)
- Kid Central hosted a participant appreciation event titled “KC Late Night” at Johnson Park. The event was held on May 17 from 6:30 to 8:00pm and featured food trucks, bounce houses, vendors specializing in kids’ activities and a raffle. The end of the event featured kids vs. parents’ dodge ball game led by Kid Central Staff members. (Goals 4a, 4b, 5a)
- The Teen after school program was redesigned to include a quiet homework time called “study hall,” weekly assemblies where teens discuss current events with peers and staff mentors, and ongoing tournaments for sports and games enthusiasts. The Teen Center also introduced clubs such as music production, nail art, and fashion club, and created a “College Corner” with information, fliers and brochures from universities across the country, to encourage ongoing interest in higher education. (Goals 1a, 1c 4a, 4b, 5b)
- The Teen Action Committee facilitated games and activity booths at the Elk Grove Dicken’s Faire in November, with the newly selected board representing CSD Teens. (Goals 4 a-c)
- The Teen Action Committee partnered with local business Pins and Strikes Bowling Alley to host the 6th Annual “Strike the Mic” Teen Open Mic Night on March 18. (Goals 4 a-c)
- The Teen Center hosted 8 Late Night events during the school year with an average attendance of 30 participants. (Goals 4 a-c)

- The Teen Action Committee facilitated games and activity booths at the Spring Eggstravaganza in March. (Goals 4 a-c)
- The Teen Action Committee partnered with EGUSD Art and Film teachers for the 3rd annual Art in Motion Art & Film Festival highlighting local Elk Grove high school students for their work. (Goals 4 a-c, 5a)
- Launched rebranding and updated information for the Recreation ADventures program (formerly Therapeutic Recreation) including: implementation of a new Recreation ADventures logo on marketing materials, update to program, class names and internal documentation. (Goal 1c)
- Created and implemented new evaluation tools for use through the new CSD website to collect feedback and information for contracted classes and services for people with disabilities, resulting in a new online class evaluation and online Recreation ADventures needs assessment forms. (Goal 3a-b)
- Staff ensured program quality through implementing regular observations of youth contracted classes a minimum of two times per contract year (if program had multiple locations or multiple instructors, each site and instructor was visited a minimum of twice per contract year). (Goal 4d)

GOALS FOR 2016/17

- Partner with the Cosumnes Fire Department Fire Information Officers and Aquatics staff to host Water Safety Trainings in all Preschool classrooms to better prepare participants for swim season and water safety in the home. (Goal 1a, Goal 2a, Goals 4a,b and c)
- Create and implement a Parent Education course. (Goal 1a, 4b)
- Develop and maintain relationships with Elk Grove Unified School District to provide quality customer service and facilitate community problem solving. (Goal 6c)
- Gather participant feedback to identify needs and areas for development in Teen program. (Goal 1a, 1b, 4a)
- Assess training needs of full time and part time staff and develop and implement trainings for professional growth and development. (Goals 1a and b, 2a and c)
- Create and implement Youth Development staff training for motivation and team building experiences. (Goals 1a, b, and c)
- Assess for needs, then develop and create a part time staff training program which allows staff opportunities for professional development while still remaining within staff job classification requirements. (Goals 1a and b)
- Make program observations a priority to ensure safety and quality assurance at Teen and Kid Central program sites. (Goal 2a, c)
- Ensure ongoing knowledge of evacuation routes at all sites and identify site specific procedures and key staff for lockdown at Teen Center. (Goal 2a, c)
- Implement use of facility standards checklist at all Kid Central sites and the Teen Center to ensure ongoing quality of facilities and equipment. (Goal 2c, 3b.)
- Ensure Teen Action Committee (TAC) lead and implement community events for local teens. (Goals 1a, 1b, 4a, 4b)

- Develop pipeline for youth leaders by reestablishing Teen Leadership Committee (TLC) for middle school youth. (Goals 1a, 1b, 4a, 4b)
- Increase marketing efforts to generate increased attendance and revenue for Teens and Kid Central programs. (Goal 5a, 5c)
- Assess feasibility of utilizing a Work Order system for submitting and tracking accommodation requests and observations/assessments in an effort to update procedures for providing support services and reasonable accommodations for participants with disabilities participating in all CSD program areas. (Goal 1a)
- Distribute evaluations for Youth Contracted classes utilizing the new CSD website online evaluation tool, with a goal to collect evaluations from 20% of customers currently participating in Youth Contracted classes. (Goal 4a-c)
- Work with applicable contracted instructors to evaluate current facility usage for contracted classes to determine if facilities are being used to maximize program revenue. (Goal 5b)

PERFORMANCE MEASURES

Measure	Actual 2014/15	Actual 2015/16	Budget 2016/17
Preschool Participation	7,289	7,201	7,298
School Age Attendance	9,456	8346	9,015
Drop in Cards	373	307	316
Teen Summer Camp Participation	2,451	2034	2,101
Teen After School Participation	10,547	8696	9,428

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		481,912
2000	Services and Supplies		484,202
6980	Operating Transfers Out		23,499
		<i>Total Expenditure Accounts</i>	<i>989,613</i>
Revenues			
6990	Operating Transfers In		88,750
9000	Property Tax		416,672
9646	Recreation Fees		459,450
9790	Other Revenue		24,741
		<i>Total Revenue Accounts</i>	<i>989,613</i>

MAJOR FUNCTIONS

The Special Events and Support Services section organizes regional and community events and facilitates other community supported special events that strengthen community image and sense of place by engaging local residents in recreation experiences at their local parks and facilities.

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

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

Through the Community Support Program, Special Event staff are responsible for facilitating the Department’s contributions, through the use of facilities or equipment, for events and programs produced by other community organizations. Applications for the Community Support program are submitted annually in April. Staff from this section and the facilities section partner to provide technical and logistical support to recipients of the Community Support Program.

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

The Special Events and Support Services team also contract leisure enrichment classes and camps that are offered primarily for teens and adults. Currently, there are over 25 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.

2015/16 ACCOMPLISHMENTS

- Received the Best of Elk Grove award for “Best Community Event/Festival” for its Elk Grove GIANT Pumpkin Festival for the fourth time. (Goals 1a, 4a-c)

- Provided training to all Special Events staff in the Emergency Action Plan, Blood Borne Pathogens and the Injury and Illness Prevention Program. (Goals 2a, 2c)
- Recognized new event presence opportunities and hosted a booth at a minimum of 10 community events with the focus on promoting CSD programs and getting the CSD brand out to the community. (Goal 4c, 6c, 1b)
- Created a tracking log to accurately report all co-sponsored events for the Parks and Recreation Department. (Goals 5a, 6a, 6b)
- Added and implemented five new community events based on community need and recreation trends. Kids Ninja Warrior & Healthy Family Fest, Movie in the Park, Concert in the Park, Mother Son Wacky Golf Tournament and a fourth Father Daughter Dance. (Goal 1a, 1c, 4c)
- Staff freshened up our Spring Egg'stravaganza event this year with various new amenities and an increased social media and marketing presence and increased attendance by over 2,000 people from 2015. (Goal 1a, 1b, 4a, 4c)
- Staff contracted with seven new instructors to provide new teen and adult class opportunities to the Elk Grove community. (Goal 4a, 4b, 4c)

GOALS FOR 2016/17

- Create and prioritize a plan for the replacement of special event equipment. (Goals 2c, 3c)
- Create and implement an Equipment Check In/Out form for the use of Special Events equipment through both internal and external customer requests. (2b, 2c, 3c)
- Survey trends and create programs, events and event amenities that meet the needs of our customers. (Goal 4a, 4b, 4c, 1c)
- Provide all contracted instructors with basic emergency information in their instructor procedure manual packets; including, but not limited to, accident and incident forms, emergency evacuation information, contact list for emergency situations. (Goal 2a, 3c)
- Provide at least two professional development training opportunities to each Special Events and Support Services staff member. (Goal 1a)
- Develop and implement an annual marketing plan for the Special Events and Support Services section. (Goal 1a, 1b)

PERFORMANCE MEASURES

Measure	Actual 2014/15	Actual 2015/16	Budget 2016/17
Regional Event	1	1	1
Community Events	25	31	31
Community Events Participation	72,215	67,190	75,000
Community Support Program (CSP) Events	53	44	51
Teen and Adult Enrichment Classes	n/a	430	460
Teen and Adult Enrichment Participation	n/a	4,080	4,124

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		707,423
2000	Services and Supplies		394,145
3000	Lease / Loan		13,936
4000	Fixed Assets		55,000
6980	Operating Transfers Out		12,551
		Total Expenditure Accounts	1,183,055
Revenues			
9000	Property Tax		275,659
9464	Recreation Fees		901,396
9790	Other Revenue		6,000
		Total Revenue Accounts	1,183,055

MAJOR FUNCTIONS

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

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

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

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

2015/16 ACCOMPLISHMENTS

- Course improvements included improving the drainage and rebuilding all bunkers on the golf course, installing irrigation on the apron of the 8th fairway facing northbound highway 99, removing 20 redwoods and replacing them with more drought tolerant oak trees (provided by the Sacramento Tree foundation), installing a secure storage shed near the cart barn to alleviate crowding in the pro shop and range building and continued transition from non or low impact turf areas to bark and native plants. (Goal 3a, 3b)
- Implemented a “water reduction plan” that reduced water usage approximately 35% on an annual basis. (Goal 3b)

- Staff hosted three CSD tournaments. (Goal 4a-4c)
- Staff implemented The First Tee of Greater Sacramento into youth programs. A new senior recreation specialist position was added in January to help develop and run the new program. (Goal 4a,4b)
- Staff implemented Youth on Course program which has increased our youth players at the course. The course has had over 700 new players from July through June as a result of this new program. (Goal 4a, 4b)
- Staff met with the board of The Emerald Lakes Men's Club to see how staff can assist them in growing their membership and tournament participation. (Goal 1b, 1c, 5c)
- Staff has begun to use social media avenues (Facebook, twitter, town planner) to generate new interest in the golf course. We have also begun to cross market with the other divisions within the CSD. Staff first event will be held in June, a mom and son's wacky golf tournament. It will be put on by special events, sports and golf. (Goal 1b)
- Staff restructured the purchasing practice of merchandise in the pro shop. The result has been greater profit margins due to selling merchandise that fits the demographics of the course's customers. (Goal 5b)
- Staff negotiated a buyout (paid for by our new provider) of our online booking engine. By switching from Course Trends to Golf Now, staff continues to see core course revenue (greens fees and range) increase. Staff also put together a new web page for the course with the help of Golf Now (included in their services). (Goal 5b, 5c)
- Staff implemented a new Point of Purchase system for the pro shop. The new reports provide more information on the purchasing practices of the course's customers. This will help better meet their needs in the future. (Goal 5a)
- Staff implemented an earlier twilight starting time. The result has been increased play between the hours of 1 pm and 5 pm. We have also implemented FootGolf into golf course programming. (Goal 5c)
- Staff has cross trained all new employees to work in the pro shop and driving range. This has given staff better utilization of existing personnel to place them where needed at any given time when busy or to cover a shift. (Goal 1a)
- The golf shop was remodeled. New lighting, painting inside and out was completed this spring. We also installed ceiling fans under the patio. (Goal 3C)
- A new 4 year cart rental agreement was reached. We negotiated with the vendor to hold the pricing to the same amount agreed upon 4 years ago. (Goal 5a)

GOALS FOR 2016/17

- 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. (Goal 1b, 1d)
- Continue to explore revenue generating opportunities working with the senior recreation specialist. (Goal 1b, 1d)

- 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 the golf lessons through new programs and subcontractors to promote healthy and active lifestyles and bring new players to the course. (Goal 5b, 5c)
- Create a facility and equipment replacement plan for all golf course assets and buildings. (Goal 3c)
- Maintain facility standards to ensure a safe, clean and green golf course facility and prioritize equipment or asset replacement based on safety concerns. (Goal 3b, 3c)

PERFORMANCE MEASURES

Measure	Actual 2014/15	Actual 2015/16	Budgeted 2016/17
Golf Lesson Participants	1,350	908	1,300
Golf Rounds Played	30,225	28,803	30,000
Number of annual tournaments	132	133	120

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		832,616
2000	Services and Supplies		1,227,073
3000	Lease / Loan		22,654
4000	Fixed Assets		154,465
6980	Operating Transfers Out		117,556
	Deferred Maintenance		59,878
		Total Expenditure Accounts	\$ 2,414,242
Revenues			
6990	Operating Transfers In		104,100
9000	Property Tax		1,619,024
9429	Building Rental		671,118
9998	Encumbered Funds		20,000
		Total Revenue Accounts	\$ 2,414,242

MAJOR FUNCTIONS

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

Recreation facility staff provides day-to-day management of these facilities. Landscape and pool maintenance are provided by Park 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. A Montessori School utilizes the Elk Grove Recreation Center. Elk Grove High School and Pleasant Grove High School utilize the Jerry Fox Swim Center while Franklin and Laguna Creek High Schools and the Elk Grove Piranhas utilize the Wackford Aquatic Complex. Picnic sites are offered at three locations and private event rentals are offered at the Wackford Complex, Laguna Town Hall, and Pavilion.

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

2015/16 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, 2c)

- Front desk staff hosted the largest attended Customer Appreciation Day to thank the customers and families for their business. (Goals 1a, 1c, 4b)
- Supported Recreation teams (Art team, Health & Wellness team, and Seasonal Parties) through staff participation and facilitating event / meeting space. (Goal 1a, 4c,)
- Staff members participated in the ongoing discussion and planning of the new center at Morse Park in order to ensure that we are designing facilities to meet the current needs of our community. (Goal 3a)
- In year one of a three year project to standardize security cameras with local law enforcement, servers were upgraded and cameras were installed on the Wackford Pool deck. (Goal 2b, 1b)
- Localized span of authority for security and cleaning contracts, including standardizing expectations. (Goal 3b)
- In year one of a two year project to update facility maintenance equipment with a goal of increasing standards and mobility to clean satellite facilities. (Goal 3b, 3c)
- Upgraded equipment available to facility renters, including new podiums, drapes, projectors, ice machine, tables and chairs. (Goal 3b, 3c, 4c)
- Updated the facility reservation manual, which serves as guidelines to staff while renting facilities, including updating procedures to better accommodate customers. (Goal 1b, 3b)
- Implemented a facility equipment reservation program to allow universal access for recreation staff and increase communication with facility operations staff. (Goal 1b, 6a)
- Simple and clear communication systems were initiated to ensure the timely and effective dissemination of information with the new office location. (Goal 1a, 1b, 1c, 6a-c)
- Updated facility reservation web pages, including the introduction of a landing page, and dedicated pages to all rental facilities. (Goal 1b, 5b)
- Upgraded to LED lights at Wackford and the Laguna Town Hall. Installed a system allowing remote access to lights at Wackford, improving staff accessibility / accountability. (Goal 3a-c)

GOALS FOR 2016/17

- Evaluate current customer service standards for effectiveness and make adjustments to evaluation tool if needed to measure the standards. (Goals 1a, 1c)
- Offer indoor and outdoor rental opportunities at Laguna Town Hall, Wackford Community and Aquatic Complex, Pavilion, Strauss Island, Elk Grove Park, Morse Park, and Derr-Okamoto Park that meet the needs of the community and co-sponsored groups. (Goals 4a, 4b, 4c, 5d)
- Continue to look for other potential customers to host activities. (Goals 4a, 4b, 4c, 5d)
- Employ a measurement tool to capture the customer service and the condition of the facility to rental customers. (Goal 1a, 1b, 1c, 3c)
- Create a scaled back process for customers renting meeting rooms. (Goal 1a, 4a)
- Update picnic reservation process to simplify it for customers and to increase staff efficiencies. (Goal 1a, 1b, 5b, 5c)

- Continue to upgrade equipment available to facility renters to maintain and improve existing rental standards. (Goal 3b, 3c, 4c)
- In year two of a three year project to standardize security cameras with local law enforcement, this year additional cameras are proposed for the Wackford Pool deck. (Goal 2b, 1b)

PERFORMANCE MEASURES

Measure	Actual 2014/15	Actual 2015/16	Budget 2016/17
Laguna Town Hall Rentals	217	123	120
Pavilion & Strauss Island Rentals	93	84	72
Wackford Community and Aquatic Complex Rentals	654	564	402
Picnic Site Rentals	437	410	425

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

BUDGET SUMMARY

Expenditures			
1000	Salaries and Benefits		314,966
2000	Services and Supplies		28,308
4000	Fixed Assets		7,364,494
6980	Operating Transfers Out		5,879
		Total Expenditure Accounts	\$ 7,713,647
Revenues			
6990	Operating Transfers In		1,122,480
9295	Plan Check Fees		2,000
9790	Other Revenue		3,585,167
9999	Reserves		3,004,000
		Total Revenue Accounts	\$ 7,713,647

MAJOR FUNCTIONS

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

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

Staff also provides landscape architectural services for some of the City of Elk Grove Capital Improvement Plan projects. The City reimburses the CSD for staff time and expenditures on these projects. In May 2015 with the approval of the new Memorandum of Understanding between the City of Elk Grove and the CSD, this process was modified for the new park development in Laguna Ridge. The CSD is now fully responsible for designing and building new parks and the City provides the funding as required.

2015/16 ACCOMPLISHMENTS

- Completed 70% of 9.1 acres of new park construction: Horseshoe Park (City of Elk Grove). (Goals 2b, 3a-c)
- Completed construction of one park improvement project. Davis & Mix Playground Replacement. (Goals 2b, 3a-c)
- Completed community outreach and master plans for two new parks, 20 acre Oasis Community Park and the 1.3 acre Porto Park. (City of Elk Grove). (Goals 2b, 3a-c)
- Completed community outreach and master plan of a park renovation at McConnell Park. (Goals 2b, 3a-c)
- Completed 95% construction documents for one new park, 4.5 acre George Park. (Goals 2b, 3a-c)

- Completed 100% construction documents (w/consultant) for 1.3 acre Porto Park. (City of Elk Grove) (Goals 2b, 3a-c)
- Completed construction documents for one park improvement project; Johnson Park Walkway and Turf Conversion. (Goals 2b, 3a-c)
- Completed 90% construction documents (w/consultant) for Foulks and Oneto Playground Replacement. (Goals 2b, 3a-c).
- Completed 50% construction documents for one park improvement project; Betschart Park Trail Improvements. (Goals 2b, 3a-c)
- Provided plan checking services for civil and landscape improvement plans (post entitlement) for 15 new development projects. (Goals 1c, 4a, 5e, 6c)
- Provided pre-entitlement review of 14 new development projects and worked with City staff to complete the South East Policy Area Special Planning Area Landscape Manual (Goals 1c, 4a, 5e, 6c)

GOALS FOR 2016/17

- Manage the planning, design and construction of 15 projects as identified in the 2016-17 CIP. (Goals 2b, 3a-c)
- Provide customer service for both internal and external customers. (Goals 1b, 1c)
- Conduct long range planning for parks, park facilities, trails and landscape corridors. (Goals 1c, 4a, 5e, 6c)
- Complete construction documents for Oasis Community Park. (Goals 2b, 3a-c)
- Complete construction documents for Batey and Wackman Park Playground Replacement and Simpson Park Shade Structure. (Goals 2b, 3a-c)
- Complete construction for Foulks and Oneto Park Playground Replacement, Betschart Park Trail Improvements and Johnson Park Walkways & Turf Conversion Projects. (Goals 2b, 3a-c)
- Complete construction of Horseshoe Park (9 acres). (City of Elk Grove) (Goals 2b, 3a-c)
- Complete construction documents for phase 1 of the Elk Grove Veterans Memorial Garden project. (Goals 2b, 3a-c).
- Complete the master plan update, community outreach and street improvement plans for Wright Park Phase 2. (Goals 2b, 3a-c)
- Complete community outreach, design development and construction documents for McConnell Park Renovation. (Goals 2b, 3a-c)
- Complete community outreach and master plan for 5.1 acre Madeira East Central Park (City of Elk Grove). (Goals 2b, 3a-c)
- Complete community outreach and master plan for 1.7 acre Poppy West Park (City of Elk Grove). (Goals 2b, 3a-c)
- Complete community outreach and master plan for Morse Park Community Center pending program funding availability. (Goals 2b, 3a-c)
- Provide plan checking services for new subdivision developments (post entitlement) and long range park planning services for new pre-entitlement projects. (Goal 1b)

- Manage Facility Master Plan Update to be completed fiscal year 2017-2018. (Goals 1b, 2b, 3a-c)

WORKLOAD MEASURES

Measure	Actual 2014/15	Actual 2015/16	Budget 2016/17
Capital Improvement Projects	10	9	15

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 Manger, in concurrence with the Board, will determine the District's priority needs.

Revenue Sources

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

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

FEE ESTABLISHMENT

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

Definitions

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

RESERVES

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

Board Designated Reserves

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

INVESTMENTS

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

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

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

DEBT SERVICE

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

The District will consider debt financing under the following circumstances:

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

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

ACRONYMS

AEP	Automated External Defibrillator
ALS	Advanced Life Support
ASA	Amateur Softball Association
CA	California
CAFR	Comprehensive Annual Financial Report
CALSAC	California School Age Consortium
CALPERS	California Public Retirement System
CERT	Community Emergency Response Team
CIP	Capital Improvement Plan
COLA	Cost of Living Allowance
CPR	Cardio Pulmonary Resuscitation
CPRS	California Park and Recreation Society
COI	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

ACRONYMS

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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