



**Cosumnes  
Community Services District  
2016– 2017 BUDGET  
LANDSCAPE AND LIGHTING**



# **DISTRICT WIDE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT ACTIVITY STATEMENT**

**FISCAL YEAR 2016-17**

## **Source of Authority:**

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

## **Activity Description:**

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

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

## **Goals and Major Functions:**

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

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

**Funding Source:**

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

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

**Benefit of Funding:**

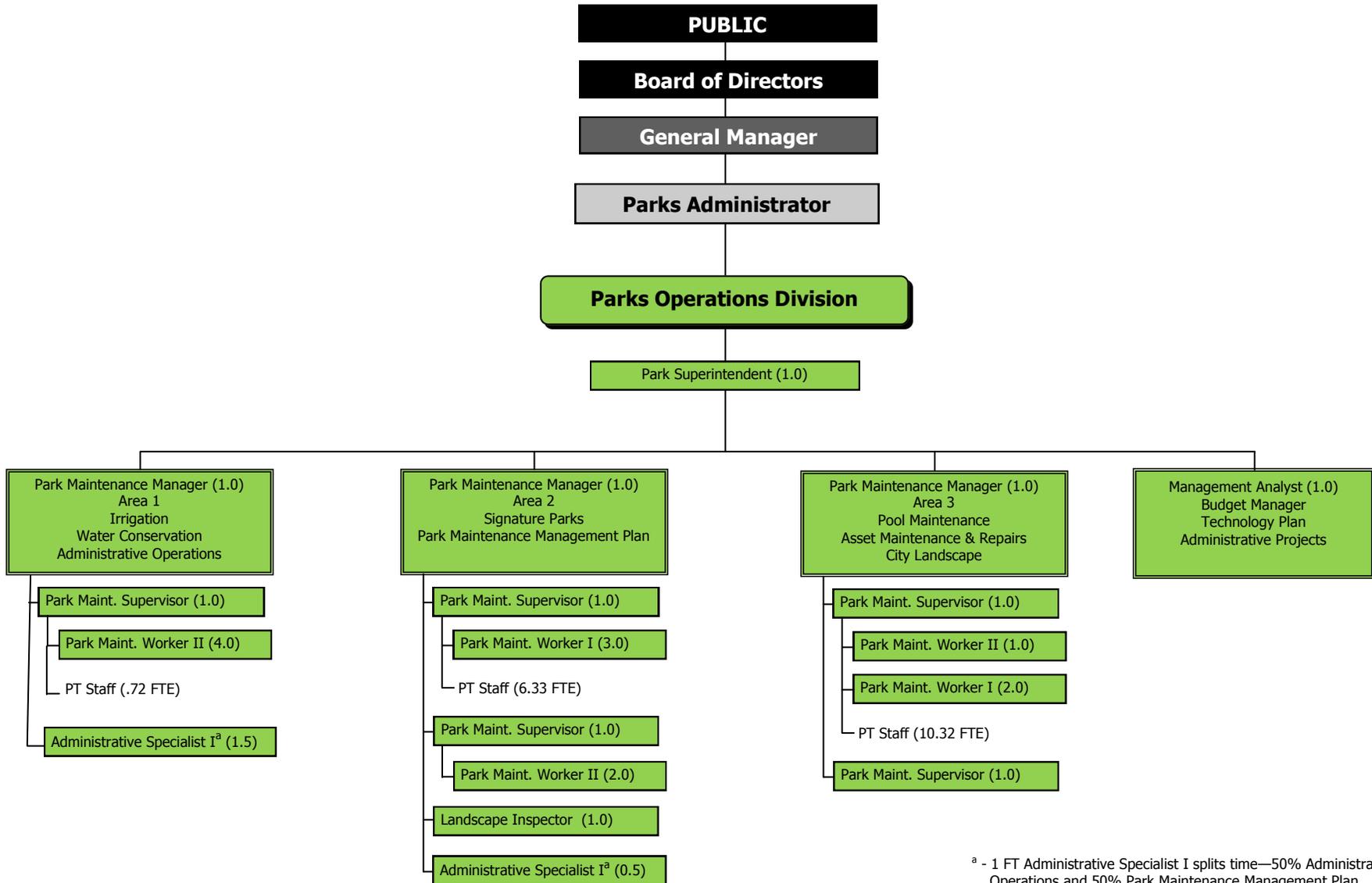
The assessments levied directly and specifically benefit the real properties assessed as they are used to provide the maintenance, repair, capital improvements and other such services to the parks and landscape corridors throughout the assessment district.

**Work Load Category:**

1 Park Superintendent	100 %
3 Facility Managers	100 %
1 Landscape Inspector	100 %
1 Management Analyst	100 %
5 Maintenance Supervisor	100 %
7 Maintenance Worker II	100 %
5 Maintenance Worker I	100 %
2 Administrative Specialist I	100 %
Part-Time Maintenance Aides	

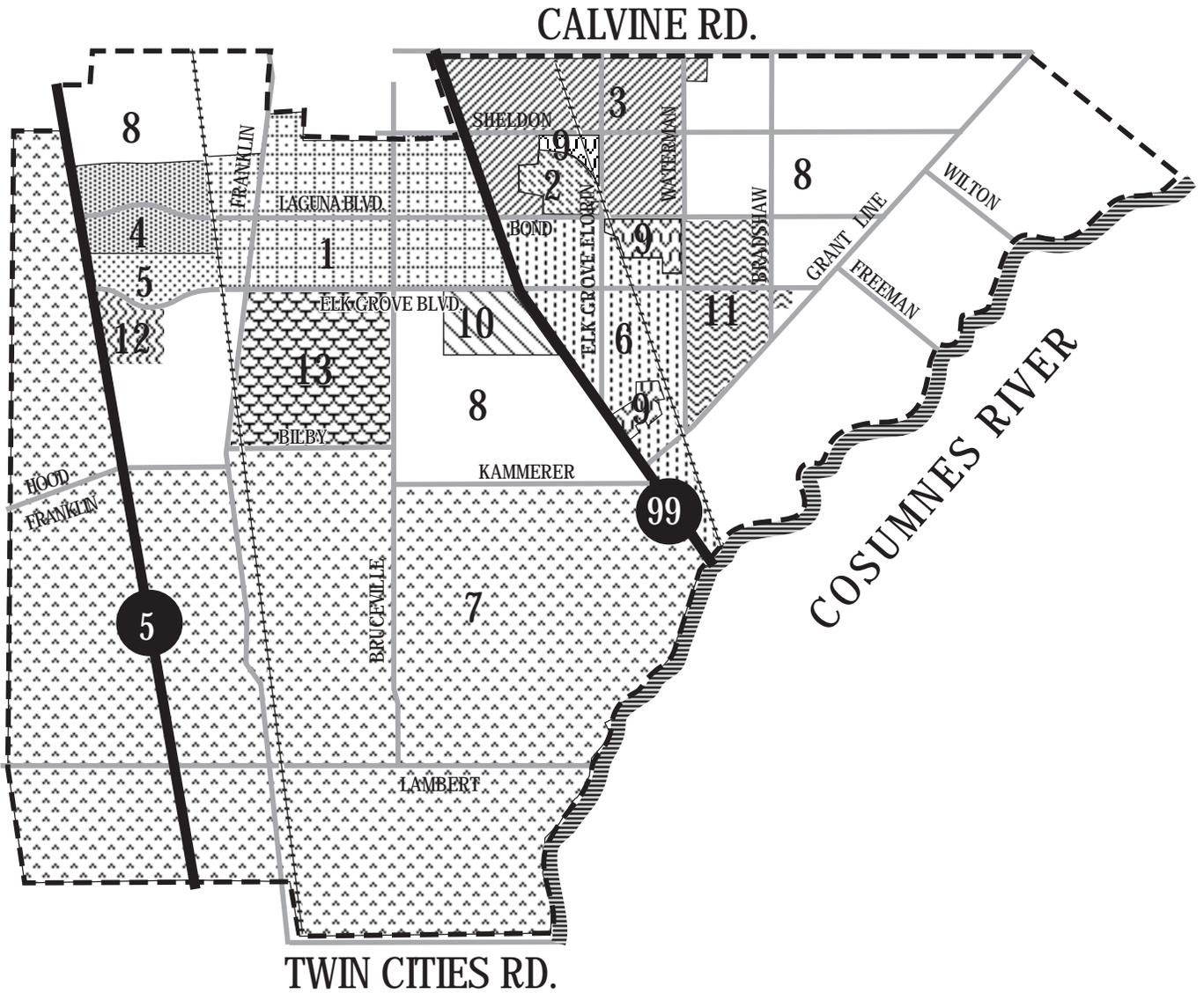


# 2016-17 Parks Division Organization Chart



<sup>a</sup> - 1 FT Administrative Specialist I splits time—50% Administrative Operations and 50% Park Maintenance Management Plan

# Cosumnes Community Services District



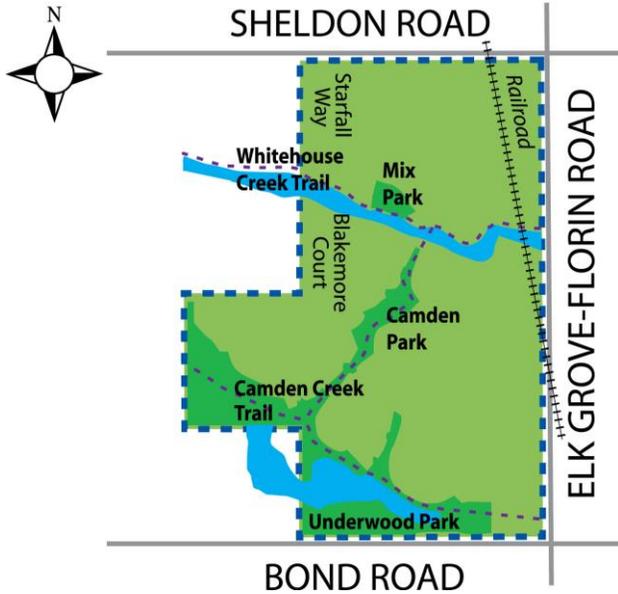
## District Wide Landscape & Lighting Assessment District Zones of Benefit

- |     |  |                            |      |  |                               |
|-----|--|----------------------------|------|--|-------------------------------|
| (1) |  | Laguna #1                  | (7)  |  | Southwest Agriculture Area #7 |
| (2) |  | Camden Passage #2          | (8)  |  | Other Rural Areas #8          |
| (3) |  | Elk Grove/West Vineyard #3 | (9)  |  | Waterman/Park Village #9      |
| (4) |  | West Laguna #4             | (10) |  | Auto Mall #10                 |
| (5) |  | Lakeside #5                | (11) |  | East Elk Grove #11            |
| (6) |  | Central Elk Grove #6       | (12) |  | Laguna Stonelake #12          |
|     |  |                            | (13) |  | East Franklin #13             |

## Other Assessment Zone District Overlays

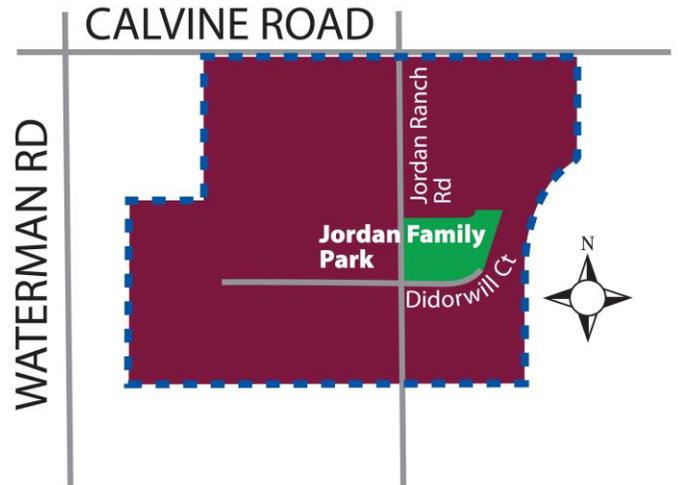
### Benefit Zone 14 - Camden Park Assessment District

(overlays Benefit Zone 2 – Camden  
and a portion of Benefit Zone 9 – Camden North)



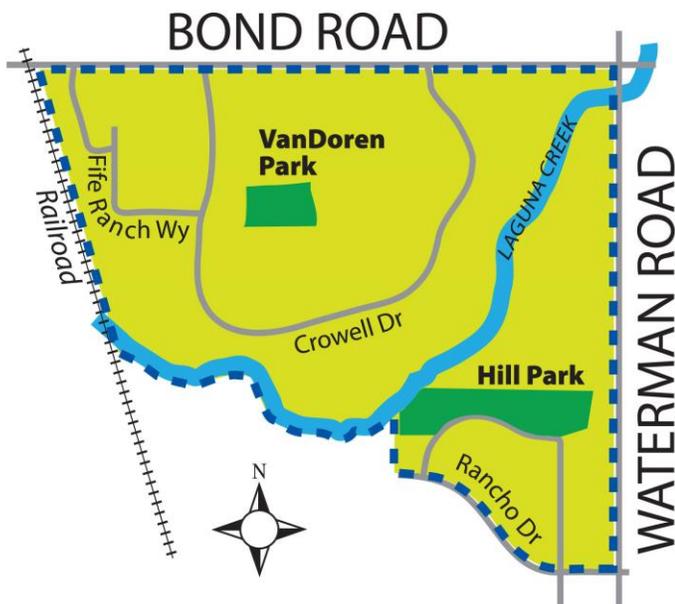
### Benefit Zone 15 - Vista Creek Park Assessment District

(a subzone within Benefit Zone 3 –  
Elk Grove West Vineyard)



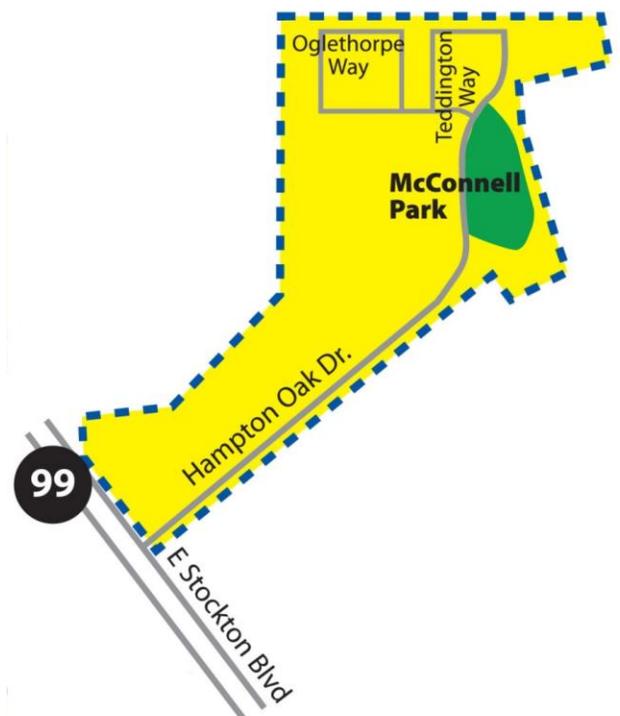
### Benefit Zone 16 – Fallbrook/Park Lane Assessment District

(overlays a portion of Benefit Zone 9 –Fallbrook)



### Benefit Zone 18 – Hampton Village Improvement Assessment District

(overlays a portion of Benefit Zone 9 –Hampton Village)



## DISTRICT WIDE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

### COST ALLOCATION METHODOLOGIES

#### ACCOUNT

#### METHODOLOGY USED

1110-1240-Salaries/  
Benefits  
2103-Ag Services  
2111-Bldg Maint  
2141-Land Improv  
2191-Electricity  
2198-Water  
2205-Auto Maint Svc  
2236-Fuel/Lub Supply  
2275-Rent/Lease  
Equip Svc

**Cost Per Park/Amenities** - The costs for these accounts are specifically determined by individual park and then allocated to the benefit zone in which the park is contained. The amounts were determined by either actual operating cost per park or anticipated contract costs for the fiscal year.

2076-Office Supplies  
2197-Tele/Telegraph  
4301-Vehicles  
4302-Other Equip

**Acreage Allocation**- The costs for these accounts are allocated between the benefit zones and the district wide zone based on acreage. Each zone's percent of the total acreage is the corresponding percent of the total cost the zone will receive. The reason for this is that the cost incurred bears a direct relationship to the acreage to be maintained in each zone.

6980-Op Transfers Out

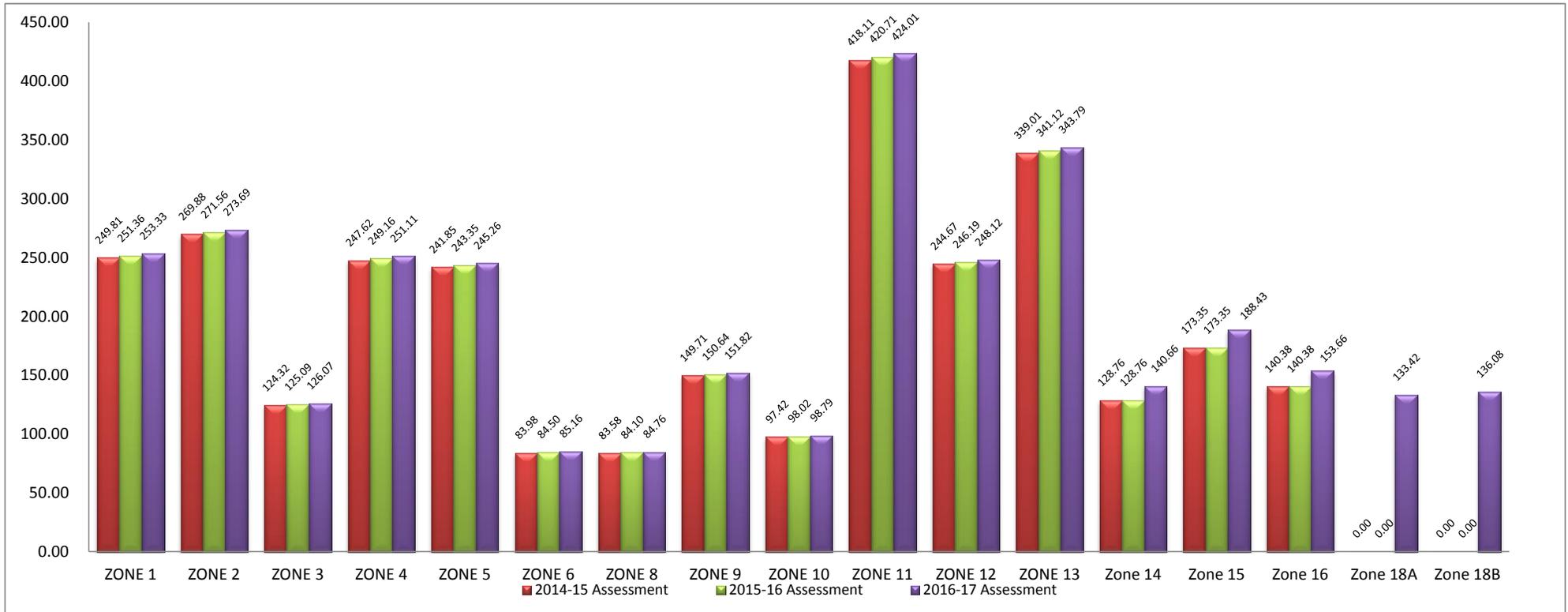
**Equivalent Dwelling Units (EDU)**- The total costs associated with district wide facilities are allocated to the respective benefit zones based on the EDUs within each benefit zone. This methodology was approved in Resolution 94-92.

**Overhead Allocation**- As per Board approved District policy, the basis for allocating overhead is prior year operating expenditures, which include only the 1000 (Salary and Benefits) and 2000 (Services and Supplies) expenditure accounts. For budget preparation purposes, the overhead calculation is based on estimated prior year operating expenditures. The overhead allocation is recalculated when actual prior year operating expenditures are known. For the L&L District, the overhead allocation is backed out of the actual operating expenditures first. The allocation basis for the Parks Department is the relative percentage of the Parks and the L&L District's operating expenditures. The allocation basis for the Administrative Services Department is the relative percentage of operating expenditures for all departments and the L&L District. The L&L District's percentage of the total operating expenditures is the percent of overhead to be allocated.

The administrative cost pool to be allocated to the L&L District for the Parks Department includes a percentage of salary and benefits for staff supporting the L&L's. This includes the Parks Administrator, and Administrative Analyst. A percentage of operating expenditures in support of L&L's is also allocated, including building maintenance, equipment maintenance and operation, electricity, equipment leases, office supplies, data processing supplies, and telephone costs.

The administrative cost pool to be allocated to the L&L District for the Administrative Services Department is comprised of the salary and benefits for the Board of Directors, General Manager, Accountant, Administrative Specialist I, Office Specialist II, Assistant to the General Manager, Information Systems staff, Human Resources staff, and Facilities Management staff; plus fifty (50) percent of office supplies, postage, building maintenance, electricity, telephone, equipment maintenance and operation, equipment leases, data processing maintenance/services and data processing supplies.

**DISTRICT WIDE  
LANDSCAPE and LIGHTING ASSESSMENT DISTRICT  
2016-17 PRELIMINARY  
Summary of Assessments**



	<u>ZONE 1</u>	<u>ZONE 2</u>	<u>ZONE 3</u>	<u>ZONE 4</u>	<u>ZONE 5</u>	<u>ZONE 6</u>	<u>ZONE 8</u>	<u>ZONE 9</u>	<u>ZONE 10</u>	<u>ZONE 11</u>	<u>ZONE 12</u>	<u>ZONE 13</u>	<u>Zone 14</u>	<u>Zone 15</u>	<u>Zone 16</u>	<u>Zone 18A</u>	<u>Zone 18B</u>
2014-15 Assessment	249.81	269.88	124.32	247.62	241.85	83.98	83.58	149.71	97.42	418.11	244.67	339.01	128.76	173.35	140.38	0.00	0.00
2015-16 Assessment	251.36	271.56	125.09	249.16	243.35	84.50	84.10	150.64	98.02	420.71	246.19	341.12	128.76	173.35	140.38	0.00	0.00
2016-17 Assessment	253.33	273.69	126.07	251.11	245.26	85.16	84.76	151.82	98.79	424.01	248.12	343.79	140.66	188.43	153.66	133.42	136.08
Dollar Change From Prior Year	1.96	2.13	0.97	1.95	1.91	0.65	0.66	1.18	0.77	3.30	1.93	2.67	11.90	15.08	13.28	133.42	136.08

Note:15-16 Assessments raised by the consumer price index adjustment: 0.62%  
 Note:16-17 Assessments raised by the consumer price index adjustment: 0.79%  
 Note:16-17 Overlay Assessments raised by the consumer price index adj: 3.20%

**"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2016/17 BUDGET**

DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting

Zone Summary

Acct. No.	Account Description	Zone 1 - 9356 Laguna	Zone 2 - 9358 Camden	Zone3 - 9218 EGWW	Zone 4 - 9370 W.Laguna	Zone 5 - 9221 Lakeside	Zone 6 - 9376 Central EG	Zone 8 - 9378 Other Rural	Zone 9 - 9359 Waterman/PV	Zone 10 - 9377 Auto Mall	Zone 11 - 9371 East EG	Zone 12 - 9372 Lag Stnlake	Zone 13 - 9373 East Franklin	Zone 14 - 9374 Camden Pk	Zone 15 - 9375 Vista Creek	Zone16 9380 Fallbrk/Pk Ln	Zone 17 9381 City	Zone 18 9382 Hampton	9379 District Wide	2016/17 Projected
1110	Salaries	320,930	27,890	60,382	44,493	43,951	21,930	13,266	38,770	0	112,386	47,142	327,187	0	0	0	85,775	0	346,596	1,490,698
1121	Part-Time/Extra Help	0	0	0	0	0	0	0	0	0	18,604	0	71,831	0	0	0	0	0	386,262	476,697
1210	Retirement	38,786	3,369	7,301	5,378	5,312	2,650	1,601	4,684	0	15,836	5,697	46,812	0	0	0	10,367	0	78,036	225,829
1220	Medi/Social Security	4,653	404	876	645	637	318	192	562	0	1,900	684	6,526	0	0	0	1,244	0	16,140	34,781
1230	Group Insurance	74,494	6,965	16,723	10,269	10,098	5,740	2,626	9,697	0	26,066	10,910	77,124	0	0	0	28,855	0	349,726	629,293
1240	Work Compensation	30,668	2,487	6,211	4,335	4,269	2,081	958	3,540	0	10,185	4,449	31,943	0	0	0	8,317	0	40,244	149,687
	<b>Subtotal 1000</b>	469,531	41,115	91,493	65,120	64,267	32,719	18,643	57,253	0	184,977	68,882	561,423	0	0	0	134,558	0	1,217,004	3,006,985
2005	Advertising/Legal Notice	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,900	2,900
2015	Blueprint/Copying Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,200	1,200
2035	Training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,415	21,415
2051	Insurance	12,450	0	0	2,100	1,831	0	0	500	0	5,100	2,600	10,500	0	0	0	400	0	87,500	122,981
2061	Memberships	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,220	11,220
2076	Office Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80	0	6,500	6,580
2081	Postage Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	900	900
2085	Printing Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,220	1,220
2103	Ag Services/Supplies	1,103,420	70,926	279,993	286,443	198,260	65,778	11,289	105,813	0	299,593	214,053	783,374	0	0	0	857,455	0	257,480	4,533,877
2111	Building Maintenance	58,000	0	3,100	200	700	0	0	2,300	0	4,600	1,900	15,000	0	0	0	0	0	26,222	112,022
2141	Land Improvements	442,811	27,841	43,660	159,711	158,620	31,458	91,200	207,376	0	109,857	149,416	201,201	0	0	0	72,000	0	441,106	2,136,257
2191	Electricity	76,295	3,010	15,991	17,430	13,680	6,732	600	10,627	0	30,502	13,000	60,000	0	0	0	0	0	112,964	360,831
2192	Natural Gas/LPG Fuel Oil	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	634	634
2193	Refuse Collect/Disposal Svcs	0	0	0	0	131	0	0	0	0	2,496	0	4,104	0	0	0	0	0	39,150	45,881
2195	Sewage Disposal Services	1,758	0	1,836	0	0	0	0	0	0	0	600	3,308	0	0	0	0	0	8,544	16,046
2197	Telephone/Telegraph Services	24,587	1,548	7,743	5,416	3,575	1,925	67	8,217	0	6,865	3,847	17,526	0	0	0	4,109	0	15,289	100,714
2198	Water	407,680	33,807	155,000	132,508	103,552	39,314	2,505	56,808	0	164,870	69,516	207,354	0	0	0	0	0	67,760	1,440,674
2205	Automotive Maintenance Svcs	4,065	332	1,586	576	559	415	22	561	0	903	547	4,268	0	0	0	342	0	10,226	24,402
2226	Expendable Tools	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,200	20,200
2236	Fuel/Lubricant Supply	13,328	1,088	5,200	1,888	1,831	1,360	72	1,840	0	2,960	1,792	13,992	0	0	0	1,120	0	33,528	79,999
2261	Office Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,450	3,450
2275	Rent/Lease Equipment Service	1,000	0	0	0	0	0	0	0	0	1,000	0	1,500	0	0	0	0	0	158,718	162,218
2291	Other Equip Maint. Svc/Sup	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,285	25,285
2314	Clothing/Personal Supply	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,453	27,453
2332	Food Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,828	2,828
2443	Medical Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	1,000
2505	Account/Financial Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,000	8,000
2525	Engineering Service	0	0	0	0	0	0	0	0	0	0	0	0	1,200	550	1,615	0	0	20,500	23,865
2531	Legal Services	2,335	0	3,295	0	0	0	0	1,728	0	5,818	0	8,780	0	0	0	468	0	27,578	50,002
2591	Professional Services	44,660	450	15,986	700	4,976	900	94	5,034	0	11,391	5,488	46,353	0	0	0	17,580	0	306,005	459,617
2811	Data Processing Maint Svcs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,000	3,000
2812	Data Processing Supplies	0	0	0	0	0	200	0	0	0	0	0	0	0	0	0	0	0	800	1,000
2913	Auditor-Controller Service Chg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,000	25,000
	<b>Subtotal 2000</b>	2,192,389	139,002	533,390	606,972	487,715	148,081	105,849	400,803	0	647,955	462,759	1,379,760	1,200	550	1,615	953,553	0	1,777,474	9,839,067
3210	Interest Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,794	2,794
3220	Bond/Loan Redemption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3230	Lease Obligation Retire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23,999	23,999
3450	Taxes/Lic./Assmts.	0	0	0	49	224	0	0	0	0	0	47	700	0	0	0	0	0	0	1,020
	<b>Subtotal 3000</b>	0	0	0	49	224	0	0	0	0	0	47	700	0	0	0	0	0	26,793	27,813

**"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2016/17 BUDGET**

DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting

Zone Summary

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4302	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50,356	50,356
4305	Computer Equipment	700	0	0	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	12,000	13,400
	<b>Subtotal 4000</b>	700	0	0	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	62,356	63,756
6980	Facility Use Transfer	1,479,045	45,610	305,511	161,604	189,438	424,450	471,454	169,524	17,610	370,528	95,575	471,830	127,830	6,079	80,400	27,187	11,108	154,583	4,609,366	
	<b>Subtotal 6980</b>	1,479,045	45,610	305,511	161,604	189,438	424,450	471,454	169,524	17,610	370,528	95,575	471,830	127,830	6,079	80,400	27,187	11,108	154,583	4,609,366	
7901	Contingencies	10,000	2,705	0	8,500	10,000	5,294	5,000	5,000	2,840	20,000	5,000	20,000	0	0	0	4,790	0	25,000	124,129	
	<b>Subtotal 7000</b>	10,000	2,705	0	8,500	10,000	5,294	5,000	5,000	2,840	20,000	5,000	20,000	0	0	0	4,790	0	25,000	124,129	
	Reserve Increase	560,971	5,030	0	9,301	0	0	194,279	39,002	20,587	618,913	0	989,051	21,351	15,994	55,643	0	58,894	0	2,589,016	
	<b>TOTAL EXPENDITURES</b>	4,712,636	233,462	930,394	851,546	751,644	610,545	795,225	671,582	41,037	1,842,373	632,263	3,423,464	150,381	22,623	137,658	1,120,088	70,002	3,263,210	20,260,133	
6990	Facility Use Cost Recovery	0	(70,490)	(6,079)	0	0	(1,300)	0	(342,000)	0	0	0	(1,300)	0	0	0	0	0	(3,055,610)	(3,476,779)	
	<b>Subtotal 6990</b>	0	(70,490)	(6,079)	0	0	(1,300)	0	(342,000)	0	0	0	(1,300)	0	0	0	0	0	(3,055,610)	(3,476,779)	
9310	Vehicle Code Fines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(8,000)	(8,000)
9410	Interest Income	(10,000)	(400)	(1,800)	(3,000)	(3,000)	(1,400)	(4,375)	(450)	(300)	(10,000)	(2,400)	(25,700)	(700)	(200)	(700)	(601)	0	2,000	(63,026)	
9429	Building Rental	(111,600)	0	(27,600)	0	0	0	0	(23,796)	0	0	(32,892)	(51,600)	0	0	0	0	0	(51,600)	(299,088)	
9695	Assessments	(3,831,036)	(162,572)	(856,159)	(848,546)	(622,777)	(603,822)	(790,850)	(305,336)	(40,737)	(1,832,373)	(487,536)	(3,344,864)	(149,681)	(22,423)	(136,958)	0	(70,002)	0	(14,105,672)	
9699	Service Fees/Charges-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,119,487)	0	0	(1,119,487)	
9790	Revenues-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9998	Encumbered Funds	(760,000)	0	0	0	(26,812)	0	0	0	0	0	0	0	0	0	0	0	0	(150,000)	(936,812)	
9999	Reserves	0	0	(38,756)	0	(99,055)	(4,023)	0	0	0	0	(109,435)	0	0	0	0	0	0	0	(251,269)	
	<b>Subtotal 9000</b>	(4,712,636)	(162,972)	(924,315)	(851,546)	(751,644)	(609,245)	(795,225)	(329,582)	(41,037)	(1,842,373)	(632,263)	(3,423,164)	(150,381)	(22,623)	(137,658)	(1,120,088)	(70,002)	(207,600)	(16,783,354)	
	<b>TOTAL REVENUE</b>	(4,712,636)	(233,462)	(930,394)	(851,546)	(751,644)	(610,545)	(795,225)	(671,582)	(41,037)	(1,842,373)	(632,263)	(3,423,464)	(150,381)	(22,623)	(137,658)	(1,120,088)	(70,002)	(3,263,210)	(20,260,133)	
	<b>NET OVERAGE/(DEFICIT)</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

**"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2016/17 BUDGET**

**DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting**

**Total v1**

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
1110	Salaries	1,047,819	1,284,149	1,419,316	1,419,316	1,490,698	71,382	5.03%	Step increases
1121	Part-Time/Extra Help	337,635	409,786	443,951	446,291	476,697	30,406	6.81%	Step increases, and extra part time hours
1210	Retirement	163,603	200,876	254,659	199,864	225,829	25,965	12.99%	Step increases
1220	Medi/Social Security	28,950	39,035	38,329	38,329	34,781	(3,548)	-9.26%	15/16 included budget included funding for management analyst position to overlap, which has been removed, and which offsets the increase from step increases
1230	Group Insurance	421,535	549,918	610,297	610,297	629,293	18,996	3.11%	Rates vary by plans selected by employees. Includes costs for an additional retireeand
1240	Workers' Compensation	31,544	36,894	60,060	59,250	149,687	90,437	152.64%	Rate increase
	<b>Subtotal 1000</b>	<b>2,031,086</b>	<b>2,520,658</b>	<b>2,826,612</b>	<b>2,773,347</b>	<b>3,006,985</b>	<b>233,638</b>	<b>8.42%</b>	
2005	Advertising/Legal Notice	2,101	225	1,800	1,800	2,900	1,100	61.11%	Increase for Storm Water Prevention Program (SWPP) advertising
2015	Blueprint/Copying Service	4,180	1,260	2,000	2,000	1,200	(800)	-40.00%	Decrease to align with anticipated need
2022	Books/Periodicals	89	42	42	60	100	40	66.67%	Increase to purchase additional periodicals
2029	Conferences	0	0	0	0	1,800	1,800	#DIV/0!	Individuals to attend Ca Park & Recreation Society in Sacramento
2035	Training	4,016	14,790	17,086	16,946	21,415	4,469	26.37%	Increase for additional cost for Strength Finders
2039	Employee Transportation	166	19	0	50	0	(50)	-100.00%	No anticipated need in 16/17
2051	Insurance	102,961	105,715	104,820	122,014	122,981	967	0.79%	Rate increase from provider
2061	Memberships	3,764	4,866	4,757	5,537	11,220	5,683	102.64%	Moved geographic information system (GIS) membership here from 2591, bi-annual Qualified Applicator certificate (Sims)
2076	Office Supplies	4,851	5,602	6,080	5,755	6,580	825	14.34%	Increase for additional office supplies
2081	Postage Service	183	980	900	985	900	(85)	-8.63%	One time cost in 15/16
2085	Printing Services	143	518	470	470	1,220	750	159.57%	Increase for next SWPP phase printing
2103	Ag Services/Supplies	3,721,856	4,840,532	4,319,705	4,279,245	4,533,877	254,632	5.95%	Consumer Price Index (CPI) increase (0.79%), anticipated increase in park landscaping contract by 10% for last half of the year. Park Maintenance Management Plan (PMMP) projects cost increase
2111	Building Maintenance	56,479	48,862	105,047	61,868	112,022	50,154	81.07%	PMMP project cost increase including Big Horn Shop (BHS) tool room
2122	Chemical Supplies	3,546	2,448	3,550	4,500	4,500	0	0.00%	No anticipated change in costs
2141	Land Improvements	814,114	1,253,141	1,810,266	1,870,424	2,136,257	265,833	14.21%	PMMP project cost increase
2191	Electricity	346,854	327,605	363,925	360,291	360,831	540	0.15%	Increase due to new lights at parks
2192	Natural Gas/LPG Fuel Oil	976	840	634	634	634	0	0.00%	No anticipated change in costs
2193	Refuse Collect/Disposal Svcs	42,091	46,494	42,821	42,821	45,881	3,060	7.15%	Increase to align with anticipated refuse cost (includes additional dumpster at Bartholomew Sports Park)
2195	Sewage Disposal Services	18,503	16,397	15,554	15,554	16,046	492	3.16%	Rate increase
2197	Telephone/Telegraph Services	73,376	84,171	90,481	91,615	100,714	9,099	9.93%	Rate increase, new irrigation central control modems
2198	Water	1,599,212	1,474,448	1,859,844	1,840,318	1,440,674	(399,644)	-21.72%	Reduction due to drought restriction - methodology based on formula
2205	Automotive Maintenance Svcs	21,967	26,261	24,000	29,000	24,402	(4,598)	-15.86%	Moved mobile mechanic for equipment to Acct 2291
2226	Expendable Tools	20,293	24,110	20,200	20,330	20,200	(130)	-0.64%	Projected costs for 16/17 tools (includes tools for helping hands day, drills and tools for playground repair)
2236	Fuel/Lubricant Supply	73,749	72,575	79,999	79,999	79,999	0	0.00%	No anticipated change in costs
2261	Office Equipment Maintenance	2,783	3,183	2,460	2,460	3,450	990	40.24%	New copier contract at Elk Grove Park (EGP) to start Nov '16
2275	Rent/Lease Equipment Service	72,463	87,898	107,668	109,007	162,218	53,211	48.81%	Additional vehicle leases from Enterprise to replace old CSD owned trucks
2291	Other Equip Maint. Svc/Sup	47,680	23,843	20,285	20,285	25,285	5,000	24.65%	Moved mobile mechanic for equipment from 2205
2314	Clothing/Personal Supply	24,003	24,539	27,795	28,495	27,453	(1,042)	-3.66%	Uniform service contract less with new vendor (Mission)

**"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2016/17 BUDGET**

**DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting**

**Total v1**

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
2332	Food Supplies	2,287	3,050	3,220	3,325	2,828	(497)	-14.95%	Removed coffee at Elk Grove Park
2443	Medical Services	1,231	993	800	800	1,000	200	25.00%	Increase due to seasonal staff drug screening
2505	Account/Financial Services	1,726	1,489	8,000	8,000	8,000	0	0.00%	No anticipated change in costs
2525	Engineering Service	22,815	24,419	23,865	23,865	23,865	0	0.00%	No anticipated change in costs
2531	Legal Services	11,599	26,096	7,500	50,000	50,002	2	0.00%	PebbleFlex law suit
2591	Professional Services	242,264	221,543	495,096	492,821	459,617	(33,204)	-6.74%	New restroom cleaning contract, offset by decrease due to one-time costs in 15/16 for Camden Weir project
2811	Data Processing Maint Svs	5,347	3,022	22,460	22,490	3,000	(19,490)	-86.66%	New security cameras - one-time license fee in 2015/16
2812	Data Processing Supplies	5,792	787	1,400	2,090	1,000	(1,090)	-52.15%	New security cameras - one-time cost in 2015/16
2913	Auditor-Controller Service Chg	27,266	24,280	25,000	25,000	25,000	0	0.00%	No anticipated change in costs
	<b>Subtotal 2000</b>	<b>7,383,435</b>	<b>8,797,043</b>	<b>9,619,530</b>	<b>9,803,354</b>	<b>9,839,071</b>	<b>35,717</b>	<b>0.36%</b>	
3210	Interest Expenses	29,514	20,707	1,500	1,500	2,794	1,294	86.27%	Increase for security vehicle loan interest
3230	Lease Obligation Retire	26,201	25,703	16,000	16,000	23,999	7,999	49.99%	Security vehicle purchased in fiscal year 2015/16 to continue in 2016/17
3450	Taxes/Lic./Assmts.	789	819	865	932	1,020	88	9.44%	New assessment from North Delta Water Agency
	<b>Subtotal 3000</b>	<b>883,109</b>	<b>620,907</b>	<b>18,365</b>	<b>18,432</b>	<b>27,813</b>	<b>9,381</b>	<b>50.90%</b>	
4201	Structures & Improvements	0	0	45,000	45,000	0	(45,000)	-100.00%	Decrease for Elk Grove Park Corp Yard Rest Room -one-time cost in 15/16
4302	Other Equipment	31,556	27,621	115,800	135,263	50,356	(84,907)	-62.77%	Security cameras (multi-zones) and security vehicle equipment - one-time costs in 2015/16
4305	Computer Equipment	1,062	13,633	13,400	13,400	13,400	0	0.00%	No anticipated change in costs
	<b>Subtotal 4000</b>	<b>45,099</b>	<b>41,254</b>	<b>174,200</b>	<b>193,663</b>	<b>63,756</b>	<b>(129,907)</b>	<b>-67.08%</b>	
6980	Operating Transfers Out	3,472,354	4,183,811	5,489,302	5,593,623	4,609,366	(984,257)	-17.60%	Larger transfer to the Planning Division for PMMP projects, District Wide allocation increase
	<b>Subtotal 6980</b>	<b>3,472,354</b>	<b>4,183,811</b>	<b>5,489,302</b>	<b>5,593,623</b>	<b>4,609,366</b>	<b>(984,257)</b>	<b>-17.60%</b>	
7901	Contingencies	0	0	120,042	100,939	124,129	23,190	22.97%	Unforeseen costs, only used if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>120,042</b>	<b>100,939</b>	<b>124,129</b>	<b>23,190</b>	<b>22.97%</b>	
	Reserve Increase	3,276,481	360,528	1,377,786	1,497,086	2,589,016	1,091,930	72.94%	Operating budgets include fewer PMMP expenditures resulting in more funds being transferred to individual benefit zone reserves
	<b>TOTAL EXPENDITURES</b>	<b>17,091,563</b>	<b>16,524,201</b>	<b>19,625,837</b>	<b>19,980,444</b>	<b>20,260,133</b>	<b>279,689</b>	<b>1.40%</b>	
6990	Operating Transfers In	(2,287,354)	(2,642,950)	(2,976,556)	(3,009,961)	(3,476,779)	(466,818)	15.51%	Increase transfer to District Wide budget for added costs
	<b>Subtotal 6990</b>	<b>(2,287,354)</b>	<b>(2,642,950)</b>	<b>(2,976,556)</b>	<b>(3,009,961)</b>	<b>(3,476,779)</b>	<b>(466,818)</b>	<b>15.51%</b>	
9310	Vehicle Code Fines	(6,936)	(4,267)	(10,000)	(10,000)	(8,000)	2,000	-20.00%	Reduced fines issued
9410	Interest Income	(87,389)	(54,536)	(65,026)	(62,026)	(63,026)	(1,000)	1.61%	Increased to historical average - actual amount based on balance in reserves
9429	Building Rental	(269,301)	(271,825)	(269,628)	(385,628)	(299,088)	86,540	-22.44%	Cell tower rental rate increased with Consumer Price Index increase of .79%, however overall decrease due to loss of cell tower lease in Zone 12 and a one-time back rent pay in Zone 13
9695	Assessments	(13,454,066)	(13,711,978)	(13,815,221)	(13,815,221)	(14,105,672)	(290,451)	2.10%	Consumer Price Index increase (.79%), changes in EDU's
9699	Service Fees/Charges-Other	(1,083,927)	(983,264)	(1,053,891)	(1,087,392)	(1,119,487)	(32,095)	2.95%	Increase due to increased work in City of Elk Grove budget zone city (100% reimbursement)
9740	Insurance Proceeds	(16,647)	(23,649)	0	(12,972)	0	12,972	-100.00%	No anticipated insurance claims

**"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2016/17 BUDGET**

**DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting**

**Total v1**

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
9790	Revenues-Other	(5,219)	(6,990)	(500)	(7,471)	0	7,471	-100.00%	No anticipated vendor rebates or recycling credits
9998	Encumbered Funds	(516,362)	(229,769)	(835,000)	(850,000)	(936,812)	(86,812)	10.21%	Projects carried over from FY 15/16 to FY 16/17
9999	Reserves	0	0	(600,015)	(739,773)	(251,269)	488,504	-66.03%	Operating budgets include fewer PMMP expenditures resulting in less reserves being used
	<b>Subtotal 9000</b>	<b>(15,442,097)</b>	<b>(15,295,025)</b>	<b>(16,649,281)</b>	<b>(16,970,483)</b>	<b>(16,783,354)</b>	187,129	-1.10%	
	<b>TOTAL REVENUE</b>	<b>(17,729,451)</b>	<b>(17,937,975)</b>	<b>(19,625,837)</b>	<b>(19,980,444)</b>	<b>(20,260,133)</b>	(279,689)	1.40%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>637,888</b>	<b>1,413,774</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!	

**"IN-HOUSE WORKSHEET"**  
**COSUMNES CSD - 2016/17 BUDGET**

**DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting**

**Zone 1 - 9356**

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
1110	Salaries	216,111	256,234	306,341	306,341	320,930	14,589	4.76%	Step increases
1210	Retirement	28,505	35,545	44,367	35,621	38,786	3,165	8.89%	Step increases
1220	Medi/Social Security	3,134	3,715	4,442	4,442	4,653	211	4.75%	Step increases
1230	Group Insurance	58,170	62,079	76,751	76,751	74,494	(2,257)	-2.94%	Rates vary by plans selected by employees
1240	Workers' Compensation	6,967	3,742	12,479	12,479	30,668	18,189	145.76%	Rate increase
	<b>Subtotal 1000</b>	<b>312,887</b>	<b>361,315</b>	<b>444,380</b>	<b>435,634</b>	<b>469,531</b>	<b>33,897</b>	<b>7.78%</b>	
2051	Insurance	9,889	11,140	11,200	12,434	12,450	16	0.13%	Rate increase
2081	Postage Service	22	4	0	13	0	(13)	-100.00%	Postage included in District Wide (DW)
2103	Ag Services/Supplies	958,246	1,169,964	1,054,693	1,033,992	1,103,420	69,428	6.71%	Consumer Price Index (CPI) increase of .79%, anticipated increase in park landscaping contract by 10% for last half of the year
2111	Building Maintenance	3,777	5,187	69,000	23,209	58,000	34,791	149.90%	Park Maintenance Management Plan(PMMP) projects to replace fixtures and roofs in older restrooms at 2 parks
2141	Land Improvements	288,626	311,119	444,250	461,557	442,811	(18,746)	-4.06%	PMMP projects - furniture replacement, fence replacement, parking lot seal/stripe, sidewalk repairs. Reduction due to one time project in 15/16 for well-tie ins at Batey and Pederson parks
2191	Electricity	81,192	80,232	76,295	76,295	76,295	0	0.00%	No anticipated change in costs
2195	Sewage Disposal Services	1,376	1,750	1,758	1,758	1,758	0	0.00%	No anticipated change in costs
2197	Telephone/Telegraph Services	8,836	9,738	22,981	22,981	24,587	1,606	6.99%	Increase due to additional park security cameras, irrigation modems and DW allocation increase
2198	Water	529,152	450,750	543,375	543,375	407,680	(135,695)	-24.97%	Reduction reflective of less watering
2205	Automotive Maintenance Svs	5,811	1,088	3,998	3,998	4,065	67	1.68%	Increase due to DW allocation increase
2236	Fuel/Lubricant Supply	14,633	10,171	13,328	13,328	13,328	0	0.00%	No anticipated change in costs
2275	Rent/Lease Equipment Service	777	234	1,000	1,600	1,000	(600)	-37.50%	Reduction due to one-time cost in 15/16 for additional equipment
2531	Legal Services	0			2,825	2,335	(490)	-17.35%	PebbleFlex lawsuit
2591	Professional Services	23,696	8,466	16,560	16,560	44,660	28,100	169.69%	New restroom cleaning contract
2811	Data Processing Maint Svs	439		7,533	7,533	0	(7,533)	-100.00%	Camera license fee to switch cameras to new system - one time cost in 15/16
2812	Data Processing Supplies	405		0	187	0	(187)	-100.00%	Security camera - one time cost in 15/16
2880	Prior Year Expenditures				162,500	0	(162,500)	-100.00%	AKT lawsuit settlement - one time cost in 15/16
	<b>Subtotal 2000</b>	<b>1,929,251</b>	<b>2,060,961</b>	<b>2,265,971</b>	<b>2,384,145</b>	<b>2,192,389</b>	<b>(191,756)</b>	<b>-8.04%</b>	
4302	Other Equipment	0	0	0	19,463	0	(19,463)	-100.00%	Security camera - one time cost in 15/16
4305	Computer Equipment			0	0	700	700		Increase to cover possible security camera rebuild
	<b>Subtotal 4000</b>	<b>12,481</b>	<b>0</b>	<b>0</b>	<b>19,463</b>	<b>700</b>	<b>(18,763)</b>	<b>-96.40%</b>	
6980	Operating Transfers Out	1,064,708	652,481	1,979,424	1,988,170	1,479,045	(509,125)	-25.61%	District Wide allocation increase, transfer to Park Planning for Capital Improvement Projects (CIP) - Betschart Park walkway, Foulks and Oneto playground replacements
	<b>Subtotal 6980</b>	<b>1,064,708</b>	<b>652,481</b>	<b>1,979,424</b>	<b>1,988,170</b>	<b>1,479,045</b>	<b>(509,125)</b>	<b>-25.61%</b>	
7901	Contingencies	0	0	10,000	10,000	10,000	0	0.00%	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>	
	Reserve Increase	280,332		0		560,971	560,971	#DIV/0!	Fewer CIP and PMMP projects, more funds available for reserves

**"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2016/17 BUDGET**

**DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting**

**Zone 1 - 9356**

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
	<b>TOTAL EXPENDITURES</b>	<b>4,192,412</b>	<b>3,667,511</b>	<b>4,699,775</b>	<b>4,837,412</b>	<b>4,712,636</b>	(124,776)	-2.58%	
9410	Interest Income	(11,293)	(6,642)	(10,000)	(7,000)	(10,000)	(3,000)	42.86%	Increased to historical average - actual amount based on balance in reserves
9429	Building Rental	(105,198)	(108,000)	(108,000)	(108,000)	(111,600)	(3,600)	3.33%	Cell tower rental rate increased with Consumer Price Index increase of .79%
9695	Assessments	(3,731,714)	(3,757,497)	(3,773,551)	(3,773,552)	(3,831,036)	(57,484)	1.52%	Consumer Price Index increase of .79%, Equivalent Dwelling Unit (EDU) increase of 110.17
9740	Insurance Proceeds	(12,258)	(14,032)	0	(10,379)	0	10,379	-100.00%	No anticipated insurance claims
9998	Encumbered Funds	(516,362)	(141,803)	(385,000)	(385,000)	(760,000)	(375,000)	97.40%	Funds encumbered for Foulks and Oneto playground replacement, and Betschart walkway
9999	Reserves			(423,224)	(553,481)	0	340,223	-61.47%	Fewer CIP and PMMP projects, no reserves needed
	<b>Subtotal 9000</b>	<b>(4,380,407)</b>	<b>(4,027,974)</b>	<b>(4,699,775)</b>	<b>(4,837,412)</b>	<b>(4,712,636)</b>	124,776	-2.58%	
	<b>TOTAL REVENUE</b>	<b>(4,380,407)</b>	<b>(4,027,974)</b>	<b>(4,699,775)</b>	<b>(4,837,412)</b>	<b>(4,712,636)</b>	124,776	-2.58%	
	<b>NET OVERAGE/(DEFICIT)</b>	187,995	360,463	0	0	0	0		

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - LAGUNA ZONE 1**  
**BUDGET UNIT 9356**  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	320,930
1210	PERS Retirement	38,786
1220	Medicare/FICA	4,653
1230	Group Insurance	74,494
1240	Workers' Compensation	30,668
<b>TOTAL 1000 ACCOUNTS</b>		<b>469,531</b>
2051	Insurance	12,450
2103	Agricultural Services/Supplies	1,103,420
2111	Building Maintenance	58,000
2141	Land Improvements	442,811
2191	Electricity	76,295
2195	Sewage Disposal Services	1,758
2197	Telephone/Telegraph Services	24,587
2198	Water	407,680
2205	Automotive Maintenance Services	4,065
2236	Fuel/Lubricant Supply	13,328
2275	Rent/Lease Equipment Services	1,000
2531	Legal Services	2,335
2591	Professional Services	44,660
<b>TOTAL 2000 ACCOUNTS</b>		<b>2,192,389</b>
4305	Computer Equipment	700
<b>TOTAL 4000 ACCOUNTS</b>		<b>700</b>
6980	Operating Transfers Out	1,479,045
<b>TOTAL 6980 ACCOUNTS</b>		<b>1,479,045</b>
7901	Contingency	10,000
	Reserve Increase	560,971
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>4,712,636</b>
9410	Interest Income	10,000
9429	Building Rental	111,600
9695	Assessments	3,831,036
9998	Encumbered Funds	760,000
<b>TOTAL 9000 ACCOUNTS</b>		<b>4,712,636</b>
<b>TOTAL REVENUE</b>		<b>4,712,636</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - LAGUNA ZONE 1**  
**BUDGET UNIT 9356**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>320,930</b>
	FTE (5.61)	320,930	
<b>1210</b>	<b>PERS Retirement</b>		<b>38,786</b>
	FTE (5.61)	38,786	
<b>1220</b>	<b>Medicare/FICA</b>		<b>4,653</b>
	FTE (5.61)	4,653	
<b>1230</b>	<b>Group Insurance</b>		<b>74,494</b>
	FTE (5.61)	76,203	
<b>1240</b>	<b>Workers' Compensation</b>		<b>30,668</b>
	FTE (5.61)	30,668	
	<b>TOTAL 1000 ACCOUNTS</b>		<b>469,531</b>
<b>2051</b>	<b>Insurance</b>		<b>12,450</b>
	Property insurance	12,450	
<b>2103</b>	<b>Agricultural Services/Supplies</b>		<b>1,103,420</b>
	Ballfield and soccer field renovations	21,000	
	Barking	35,813	
	Landscape corridor maintenance contract	429,372	
	Landscape irrigation technician contract	17,879	
	Landscape parks maintenance contract	434,956	
	Landscape supplies	15,000	
	Pest control - aphid/pest/vole/ground squirrel/weed control	26,360	
	Tree pruning, tree injections, tree work	105,040	
	Turf renovations: Laguna Community Park (LCP) Dog Park	18,000	
<b>2111</b>	<b>Building Maintenance</b>		<b>58,000</b>
	Restroom supplies and maintenance	5,000	
	Betschart Park restroom repairs: roof and fixtures	43,000	
	Zehnder Park restroom repairs: roof and fixtures	10,000	
<b>2141</b>	<b>Land Improvements</b>		<b>442,811</b>
	Booster pump maintenance/replacement	7,000	
	Concrete furniture replacement	11,950	
	Dog station bags	11,700	
	Drinking fountain replacements	12,000	
	Irrigation Control Center (ICC) upgrade - LCP	15,000	
	Irrigation parts and repairs	80,000	
	Land improvements for asset preservation	140,000	
	Playground engineered wood fiber	20,561	
	Replacement garbage cans	1,600	
	Sidewalk repair and replacement	140,000	
	Volunteer projects	3,000	
<b>2191</b>	<b>Electricity</b>		<b>76,295</b>
	Irrigation clocks, pumps	76,295	
<b>2195</b>	<b>Sewage Disposal Services</b>		<b>1,758</b>
	Betschart/Kloss/Miwok/Zehnder Parks	1,758	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>24,587</b>
	Telephone (amentity allocation)	20,135	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - LAGUNA ZONE 1**  
**BUDGET UNIT 9356**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
	Security camera modem	4,032	
	Irrigation ICC modem - Betschart Park	420	
<b>2198</b>	<b>Water</b>		<b>407,680</b>
	Parks and corridors	407,680	
<b>2205</b>	<b>Automotive Maintenance Services</b>		<b>4,065</b>
	Tires/repairs (acre allocation)	4,065	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>13,328</b>
	Fuel (acre allocation)	13,328	
<b>2275</b>	<b>Rent/Lease Equipment Services</b>		<b>1,000</b>
	Rental equipment for projects (acre allocation)	1,000	
<b>2531</b>	<b>Legal Services</b>		<b>2,335</b>
	Legal service - PebbleFlex lawsuit	2,335	
<b>2591</b>	<b>Professional Services</b>		<b>44,660</b>
	Backflow testing	5,115	
	LCP storm device maintenance	2,000	
	Parking lot sweeping	5,469	
	Playground inspections	15,540	
	Pump motor testing	250	
	Restroom cleaning service	16,286	
	<b>TOTAL 2000 ACCOUNTS</b>		<b>2,192,389</b>
<b>4305</b>	<b>Computer Equipment</b>		<b>700</b>
	Security camera rebuild	700	
	<b>TOTAL 4000 ACCOUNTS</b>		<b>700</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>1,479,045</b>
	Capital Improvement Plan (CIP) playground replacement - Oneto Park	310,000	
	CIP Betschart walkway	140,000	
	CIP playground replacement - Foulks Park	310,000	
	District Wide cost allocation	644,871	
	Overhead reimbursement	65,193	
	Pension bond payment	8,981	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>1,479,045</b>
<b>7910</b>	<b>Contingency</b>		<b>10,000</b>
	Laguna Zone #1 contingency	10,000	
	<b>Reserve Increase</b>		<b>560,971</b>
	Capital Replacement Reserve	560,971	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>4,712,636</b>
<b>9410</b>	<b>Interest Income</b>		<b>10,000</b>
	Interest income	10,000	
<b>9429</b>	<b>Building Rental</b>		<b>111,600</b>
	Cell tower leases	111,600	
<b>9695</b>	<b>Assessments</b>		<b>3,831,036</b>
	Lighting & Landscape Assessment	3,831,036	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - LAGUNA ZONE 1**  
**BUDGET UNIT 9356**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
<b>9998</b>	<b>Encumbered Funds</b>	<b>760,000</b>
	Foulks Park and Oneto Park playground replacement	620,000
	Betschart Walkway	140,000
<b>9999</b>	<b>Reserves</b>	-
<b>TOTAL 9000 ACCOUNTS</b>		<b>4,712,636</b>
<b>TOTAL REVENUE</b>		<b>4,712,636</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2016/17 BUDGET**

DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting

Zone 2 - 9358

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
1110	Salaries	17,926	23,037	26,512	26,512	27,890	1,378	5.20%	Step increases
1210	Retirement	2,431	3,172	3,812	3,060	3,369	309	10.10%	Step increases
1220	Medi/Social Security	260	334	384	384	404	20	5.21%	Step increases
1230	Group Insurance	5,874	6,437	7,540	7,540	6,965	(575)	-7.63%	Rates vary by plans selected by employees
1240	Workers' Compensation	368	571	1,029	1,029	2,487	1,458	141.69%	Rate increase
	<b>Subtotal 1000</b>	<b>26,859</b>	<b>33,551</b>	<b>39,277</b>	<b>38,525</b>	<b>41,115</b>	<b>2,590</b>	<b>6.72%</b>	
2103	Ag Services/Supplies	66,105	68,218	75,324	75,323	70,926	(4,397)	-5.84%	Consumer Price Index (CPI) increase of .79%, anticipated increase in park landscaping contract by 10% for last half of the year. Overall decrease of expenses as a result of less Park Maintenance Management Plan (PPMP) projects in 16/17
2141	Land Improvements	7,687	14,591	21,000	20,959	27,841	6,882	32.84%	PMMP Projects - sidewalk repair
2191	Electricity	2,131	1,980	3,010	3,010	3,010	0	0.00%	No anticipated change in costs
2197	Telephone/Telegraph Services	427	495	1,574	1,574	1,548	(26)	-1.65%	Updated allocation for District Wide (DW) telephone costs
2198	Water	39,341	30,705	43,680	43,680	33,807	(9,873)	-22.60%	Reduction reflective of less watering
2205	Automotive Maintenance Svs	453	89	326	326	332	6	1.84%	District Wide allocation increase
2236	Fuel/Lubricant Supply	1,131	830	1,088	1,088	1,088	0	0.00%	No anticipated change in costs
2591	Professional Services	235	284	450	450	450	0	0.00%	New restroom cleaning contract
	<b>Subtotal 2000</b>	<b>117,510</b>	<b>117,206</b>	<b>146,452</b>	<b>146,452</b>	<b>139,002</b>	<b>(7,450)</b>	<b>-5.09%</b>	
6980	Operating Transfers Out	41,449	42,034	42,522	43,274	45,610	2,336	5.40%	District Wide allocation increase
	<b>Subtotal 6980</b>	<b>41,449</b>	<b>42,034</b>	<b>42,522</b>	<b>43,274</b>	<b>45,610</b>	<b>2,336</b>	<b>5.40%</b>	
7901	Contingencies	0		2,705	2,705	2,705	0	0.00%	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>2,705</b>	<b>2,705</b>	<b>2,705</b>	<b>0</b>	<b>0.00%</b>	
	Reserve Increase	13,560		1,241	1,241	5,030	3,789	305.32%	Budget includes fewer PMMP expenditures resulting in more funds being transferred to reserves
	<b>TOTAL EXPENDITURES</b>	<b>199,378</b>	<b>192,791</b>	<b>232,197</b>	<b>232,197</b>	<b>233,462</b>	<b>1,265</b>	<b>0.54%</b>	
6990	Operating Transfers In	(30,000)	(32,000)	(70,490)	(70,490)	(70,490)	0	0.00%	No anticipated change in transfer coming in
	<b>Subtotal 6990</b>	<b>(30,000)</b>	<b>(32,000)</b>	<b>(70,490)</b>	<b>(70,490)</b>	<b>(70,490)</b>	<b>0</b>	<b>0.00%</b>	
9410	Interest Income	(391)	(298)	(400)	(400)	(400)	0	0.00%	No anticipated change in income interest
9695	Assessments	(160,403)	(160,540)	(161,307)	(161,307)	(162,572)	(1,265)	0.78%	Consumer Price Index increase of .79%
	<b>Subtotal 9000</b>	<b>(160,794)</b>	<b>(160,838)</b>	<b>(161,707)</b>	<b>(161,707)</b>	<b>(162,972)</b>	<b>(1,265)</b>	<b>0.78%</b>	
	<b>TOTAL REVENUE</b>	<b>(190,794)</b>	<b>(192,838)</b>	<b>(232,197)</b>	<b>(232,197)</b>	<b>(233,462)</b>	<b>(1,265)</b>	<b>0.54%</b>	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>(8,584)</b>	<b>47</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - CAMDEN ZONE 2**  
**BUDGET UNIT 9358**  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	27,890
1210	PERS Retirement	3,369
1220	Medicare/FICA	404
1230	Group Insurance	6,965
1240	Workers' Compensation	2,487
<b>TOTAL 1000 ACCOUNTS</b>		<b>41,115</b>
2103	Agricultural Services/Supplies	70,926
2141	Land Improvements	27,841
2191	Electricity	3,010
2197	Telephone/Telegraph Services	1,548
2198	Water	33,807
2205	Automotive Maintenance Services	332
2236	Fuel/Lubricant Supply	1,088
2591	Professional Services	450
<b>TOTAL 2000 ACCOUNTS</b>		<b>139,002</b>
6980	Operating Transfers Out	45,610
<b>TOTAL 6980 ACCOUNTS</b>		<b>45,610</b>
7901	Contingency	2,705
	Reserve Increase	5,030
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>233,462</b>
6990	Operating Transfers In	70,490
<b>Subtotal 6990</b>		<b>70,490</b>
9410	Interest Income	400
9695	Assessments	162,572
<b>TOTAL 9000 ACCOUNTS</b>		<b>162,972</b>
<b>TOTAL REVENUE</b>		<b>233,462</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - CAMDEN ZONE 2**  
**BUDGET UNIT 9358**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>27,890</b>
	FTE (0.42)	27,890	
<b>1210</b>	<b>PERS Retirement</b>		<b>3,369</b>
	FTE (0.42)	3,369	
<b>1220</b>	<b>Medicare/FICA</b>		<b>404</b>
	FTE (0.42)	404	
<b>1230</b>	<b>Group Insurance</b>		<b>6,965</b>
	FTE (0.42)	6,965	
<b>1240</b>	<b>Workers' Compensation</b>		<b>2,487</b>
	FTE (0.42)	2,487	
<b>TOTAL 1000 ACCOUNTS</b>			<b>41,115</b>
<b>2103</b>	<b>Agricultural Services/Supplies</b>		<b>70,926</b>
	Barking	1,000	
	Landscape corridor maintenance contract	11,465	
	Landscape parks maintenance contract	47,317	
	Landscape supplies to maintain landscape	1,800	
	Tree pruning, tree injections, tree work	9,344	
<b>2141</b>	<b>Land Improvements</b>		<b>27,841</b>
	Dog station bags	1,560	
	Irrigation parts and repairs	10,071	
	Land improvements for asset preservation	16,210	
<b>2191</b>	<b>Electricity</b>		<b>3,010</b>
	Irrigation clocks, pumps	3,010	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>1,548</b>
	Telephone (amentity allocation)	1,548	
<b>2198</b>	<b>Water</b>		<b>33,807</b>
	Parks and corridors	33,807	
<b>2205</b>	<b>Automotive Maintenance Services</b>		<b>332</b>
	Tires/repairs (acre allocation)	332	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>1,088</b>
	Fuel (acre allocation)	1,088	
<b>2591</b>	<b>Professional Services</b>		<b>450</b>
	Backflow testing	450	
<b>TOTAL 2000 ACCOUNTS</b>			<b>139,002</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - CAMDEN ZONE 2**  
**BUDGET UNIT 9358**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>45,610</b>
	District Wide cost allocation	25,330	
	Underwood Park well	15,230	
	Overhead reimbursement	4,277	
	Pension bond payment	773	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>45,610</b>
<b>7910</b>	<b>Contingency</b>		<b>2,705</b>
	Camden Zone #2 contingency	2,705	
	<b>Reserve Increase</b>		<b>5,030</b>
	Capital Replacement Reserve	5,030	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>233,462</b>
<b>6990</b>	<b>Operating Transfers In</b>		<b>70,490</b>
	Camden Assessment	70,490	
	<b>TOTAL 6990 ACCOUNTS</b>		<b>70,490</b>
<b>9410</b>	<b>Interest Income</b>		<b>400</b>
	Interest income	400	
<b>9695</b>	<b>Assessments</b>		<b>162,572</b>
	Lighting & Landscape Assessment	162,572	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>162,972</b>
	<b>TOTAL REVENUE</b>		<b>233,462</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**COSUMNES CSD - 2016/17 BUDGET**

DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting

Zone 3 - 9218

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
1110	Salaries	48,258	51,944	57,027	57,027	60,382	3,355	5.88%	Step increases
1210	Retirement	6,548	7,007	8,271	6,637	7,301	664	10.00%	Step increases
1220	Medi/Social Security	700	753	827	827	876	49	5.93%	Step increases
1230	Group Insurance	16,138	15,870	17,704	17,704	16,723	(981)	-5.54%	Rates vary by plans selected by employees
1240	Workers' Compensation	898	1,289	2,512	2,512	6,211	3,699	147.25%	Rate increase
	<b>Subtotal 1000</b>	<b>72,542</b>	<b>76,863</b>	<b>86,341</b>	<b>84,707</b>	<b>91,493</b>	6,786	8.01%	
2081	Postage Service		1	0	69	0	(69)	-100.00%	One time cost in 15/16 for neighborhood outreach regarding goat grazing at Jones Park
2103	Ag Services/Supplies	258,888	261,698	268,775	276,126	279,993	3,867	1.40%	Consumer Price Index (CPI) increase of .79%, anticipated increase in park landscaping contract by 10% for last half of the year
2111	Building Maintenance	2,086	2,620	3,100	3,100	3,100	0	0.00%	No anticipated change in costs
2141	Land Improvements	28,892	43,891	54,550	47,130	43,660	(3,470)	-7.36%	Park Maintenance Management Plan (PMMP) projects-ballfield mix installation refill, and engineered wood fiber. Reduction due to playground resurfacing in 15/16 which is done every other year
2191	Electricity	17,804	18,542	15,300	15,300	15,991	691	4.52%	Increase due to addition of lights at Jordan Park
2195	Sewage Disposal Services	1,640	1,524	1,836	1,836	1,836	0	0.00%	No anticipated change in costs
2197	Telephone/Telegraph Services	2,197	2,551	6,989	6,989	7,743	754	10.79%	Updated allocation for District Wide (DW) telephone, new irrigation modems
2198	Water	165,588	154,845	165,241	155,917	155,000	(917)	-0.59%	Reduction reflective of less watering
2205	Automotive Maintenance Svs	1,808	425	1,560	1,560	1,586	26	1.67%	District Wide allocation increase
2236	Fuel/Lubricant Supply	4,519	3,968	5,200	5,200	5,200	0	0.00%	No anticipated change in costs
2531	Legal Services				3,200	3,295	95	2.97%	PebbleFlex lawsuit
2591	Professional Services	1,458	4,362	7,400	13,320	15,986	2,666	20.02%	New restroom cleaning contract
2811	Data Processing Maint Svs	126	0	1,255	1,255	0	(1,255)	-100.00%	Camera license fee to switch cameras to new system - one time cost in 15/16
2812	Data Processing Supplies				205	0	(205)	-100.00%	Security camera - one time cost in 15/16
	<b>Subtotal 2000</b>	<b>485,006</b>	<b>495,004</b>	<b>531,206</b>	<b>531,207</b>	<b>533,390</b>	2,183	0.41%	
4305	Computer Equipment		0	700	700	0	(700)	-100.00%	Camera rebuild not needed in 16/17
	<b>Subtotal 4000</b>	<b>0</b>	<b>0</b>	<b>700</b>	<b>700</b>	<b>0</b>	<b>(700)</b>	<b>-100.00%</b>	
6980	Operating Transfers Out	269,626	259,512	279,722	281,356	305,511	24,155	8.59%	District Wide allocation increase
	<b>Subtotal 6980</b>	<b>269,626</b>	<b>259,512</b>	<b>279,722</b>	<b>281,356</b>	<b>305,511</b>	24,155	8.59%	
	<b>TOTAL EXPENDITURES</b>	<b>827,174</b>	<b>831,379</b>	<b>897,969</b>	<b>897,970</b>	<b>930,394</b>	32,424	3.61%	
6990	Operating Transfers In	(6,000)	(6,042)	(6,079)	(6,079)	(6,079)	0	0.00%	No anticipated change in transfer coming in
	<b>Subtotal 6990</b>	<b>(6,000)</b>	<b>(6,042)</b>	<b>(6,079)</b>	<b>(6,079)</b>	<b>(6,079)</b>	0	0.00%	
9410	Interest Income	(24,287)	(859)	(1,800)	(1,800)	(1,800)	0	0.00%	No anticipated change in interest income
9429	Building Rental	(26,798)	(27,600)	(27,600)	(27,600)	(27,600)	0	0.00%	No anticipated change in income
9695	Assessments	(836,148)	(848,602)	(848,277)	(848,278)	(856,159)	(7,881)	0.93%	Consumer Price Index increase of .79%, Equivalent Dwelling Unit (EDU) increase of 9.8
9999	Reserves			(14,213)	(14,213)	(38,756)	(24,543)	172.68%	Operational costs exceed revenues
	<b>Subtotal 9000</b>	<b>(887,233)</b>	<b>(883,544)</b>	<b>(891,890)</b>	<b>(891,891)</b>	<b>(924,315)</b>	<b>(32,424)</b>	<b>3.64%</b>	
	<b>TOTAL REVENUE</b>	<b>(893,233)</b>	<b>(889,586)</b>	<b>(897,969)</b>	<b>(897,970)</b>	<b>(930,394)</b>	<b>(32,424)</b>	<b>3.61%</b>	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>66,059</b>	<b>58,207</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
 ELK GROVE WEST VINEYARD ZONE 3  
 BUDGET UNIT 9218  
 SUB-BUDGET LINE ITEM SUMMARY  
 FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	60,382
1210	PERS Retirement	7,301
1220	Medicare/FICA	876
1230	Group Insurance	16,723
1240	Workers' Compensation	6,211
<b>TOTAL 1000 ACCOUNTS</b>		<b>91,493</b>
2103	Agricultural Services/Supplies	279,993
2111	Building Maintenance	3,100
2141	Land Improvements	43,660
2191	Electricity	15,991
2195	Sewage Disposal Services	1,836
2197	Telephone/Telegraph Services	7,743
2198	Water	155,000
2205	Automotive Maintenance Services	1,586
2236	Fuel/Lubricant Supply	5,200
2531	Legal Services	3,295
2591	Professional Services	15,986
<b>TOTAL 2000 ACCOUNTS</b>		<b>533,390</b>
6980	Operating Transfers Out	305,511
<b>TOTAL 6980 ACCOUNTS</b>		<b>305,511</b>
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>930,394</b>
6990	Operating Transfers In	6,079
<b>Subtotal 6990</b>		<b>6,079</b>
9410	Interest Income	1,800
9429	Building Rental	27,600
9695	Assessments	856,159
9999	Use of Reserves	38,756
<b>TOTAL 9000 ACCOUNTS</b>		<b>924,315</b>
<b>TOTAL REVENUE</b>		<b>930,394</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
ELK GROVE WEST VINEYARD ZONE 3  
BUDGET UNIT 9218  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>60,382</b>
	FTE (1.04)	60,382	
<b>1210</b>	<b>PERS Retirement</b>		<b>7,301</b>
	FTE (1.04)	7,301	
<b>1220</b>	<b>Medicare/FICA</b>		<b>876</b>
	FTE (1.04)	876	
<b>1230</b>	<b>Group Insurance</b>		<b>16,723</b>
	FTE (1.04)	16,723	
<b>1240</b>	<b>Workers' Compensation</b>		<b>6,211</b>
	FTE (1.04)	6,211	
<b>TOTAL 1000 ACCOUNTS</b>			<b>91,493</b>
<b>2103</b>	<b>Agricultural Services/Supplies</b>		<b>279,993</b>
	Landscape corridor maintenance contract	78,426	
	Landscape parks maintenance contract	166,166	
	Landscape supplies to maintain landscape	1,721	
	Tree pruning, tree injections, tree work	31,120	
	Weed mowing (open space)	2,560	
<b>2111</b>	<b>Building Maintenance</b>		<b>3,100</b>
	Amundson Park, Rau Park, Jones Park restroom supplies and repairs	3,100	
<b>2141</b>	<b>Land Improvements</b>		<b>43,660</b>
	Irrigation parts and repairs	26,000	
	Playground engineered wood fiber	9,820	
	Land improvements for asset preservation	6,840	
	Playground surface sealing and repairs	1,000	
<b>2191</b>	<b>Electricity</b>		<b>15,991</b>
	Irrigation clocks, pumps	15,300	
	Lights at Jordan Park	691	
<b>2195</b>	<b>Sewage Disposal Services</b>		<b>1,836</b>
	Amundson and Rau Parks	1,836	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>7,743</b>
	Telephone (amentity allocation)	7,743	
<b>2198</b>	<b>Water</b>		<b>155,000</b>
	Parks and corridors	155,000	
<b>2205</b>	<b>Automotive Maintenance Services</b>		<b>1,586</b>
	Tires/repairs (acre allocation)	1,586	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>5,200</b>
	Fuel (acre allocation)	5,200	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
ELK GROVE WEST VINEYARD ZONE 3  
BUDGET UNIT 9218  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2531</b>	<b>Legal Services</b>		<b>3,295</b>
	Legal services for PebbleFlex lawsuit	3,295	
<b>2591</b>	<b>Professional Services</b>		<b>15,986</b>
	Backflow testing	2,215	
	Restroom cleaning contract	9,771	
	Sheldon North -Jones Park wetland monitoring	2,500	
	Storm water device maint - Rau Park	1,500	
	<b>TOTAL 2000 ACCOUNTS</b>		<b>533,390</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>305,511</b>
	District Wide cost allocation	289,591	
	Overhead reimbursement	14,242	
	Pension bond payment	1,678	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>305,511</b>
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>930,394</b>
<b>6990</b>	<b>Operating Transfers In</b>		<b>6,079</b>
	Transfer from Vista Creek Park Assessment	6,079	
	<b>Subtotal 6990</b>		<b>6,079</b>
<b>9410</b>	<b>Interest Income</b>		<b>1,800</b>
	State Local Agency Investment Fund	1,800	
<b>9429</b>	<b>Building Rental</b>		<b>27,600</b>
	Cell tower revenue	27,600	
<b>9695</b>	<b>Assessments</b>		<b>856,159</b>
	Lighting & Landscape Assessment	856,159	
<b>9999</b>	<b>Reserves</b>		<b>38,756</b>
	Use of reserves	38,756	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>924,315</b>
	<b>TOTAL REVENUE</b>		<b>930,394</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2016/17 BUDGET**

DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting

Zone 4 - 9370

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
1110	Salaries	29,828	35,972	42,330	42,330	44,493	2,163	5.11%	Step increases
1210	Retirement	3,932	4,988	6,172	4,970	5,378	408	8.21%	Step increases
1220	Medi/Social Security	433	522	614	614	645	31	5.05%	Step increases
1230	Group Insurance	8,192	8,828	10,842	10,842	10,269	(573)	-5.29%	Rates vary by plans selected by employees
1240	Workers' Compensation	905	1,248	1,742	1,742	4,335	2,593	148.85%	Rate increase
	<b>Subtotal 1000</b>	<b>43,290</b>	<b>51,558</b>	<b>61,700</b>	<b>60,498</b>	<b>65,120</b>	<b>4,622</b>	<b>7.64%</b>	
2051	Insurance	2,763	1,887	2,000	2,000	2,100	100	5.00%	Rate increase
2103	Ag Services/Supplies	235,606	241,093	305,907	295,907	286,443	(9,464)	-3.20%	Consumer Price Index (CPI) increase of .79%, anticipated increase in park landscaping contract by 10% for last half of the year. New Park Maintenance Management Plan (PMMP) projects - streetscape planting. Overall decrease of expenses as a result of less PMMP projects in 16/17
2111	Building Maintenance	52	39	200	200	200	0	0.00%	No anticipated change in costs
2141	Land Improvements	38,576	146,062	181,375	191,375	159,711	(31,664)	-16.55%	PMMP projects added - decomposed granite resurface, paint light poles & shades, sidewalk repair. Overall decrease of expenses as a result of less PMMP projects in 16/17
2191	Electricity	17,168	13,695	17,430	17,430	17,430	0	0.00%	No anticipated change in costs
2197	Telephone/Telegraph Services	1,345	1,580	5,442	5,442	5,416	(26)	-0.48%	Updated allocation for District Wide (DW) telephone
2198	Water	116,195	116,952	124,324	123,749	132,508	8,759	7.08%	Reclaimed water zone - rate increase
2205	Automotive Maintenance Svs	1,415	154	566	566	576	10	1.77%	District Wide allocation increase
2236	Fuel/Lubricant Supply	3,563	1,442	1,888	1,888	1,888	0	0.00%	No anticipated change in costs
2531	Legal Services				575	0	(575)	-100.00%	No PebbleFlex in Zone 4
2591	Professional Services	0	496	1,925	3,555	700	(2,855)	-80.31%	Playground inspection ODD years only
2811	Data Processing Maint Svs	0	0	628	628	0	(628)	-100.00%	Security camera license - one time cost in 15/16
	<b>Subtotal 2000</b>	<b>417,190</b>	<b>523,406</b>	<b>641,685</b>	<b>643,315</b>	<b>606,972</b>	<b>(36,343)</b>	<b>-5.65%</b>	
3450	Taxes/License./Assmts.	19	24	25	25	49	24	96.00%	New assessment from North Delta Water Agency (\$24)
	<b>Subtotal 3000</b>	<b>19</b>	<b>24</b>	<b>25</b>	<b>25</b>	<b>49</b>	<b>24</b>	<b>96.00%</b>	
6980	Operating Transfers Out	288,089	140,194	146,675	147,877	161,604	13,727	9.28%	District Wide allocation increase
	<b>Subtotal 6980</b>	<b>288,089</b>	<b>140,194</b>	<b>146,675</b>	<b>147,877</b>	<b>161,604</b>	<b>13,727</b>	<b>9.28%</b>	
7901	Contingencies	0	0	8,500	6,870	8,500	1,630	23.73%	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>8,500</b>	<b>6,870</b>	<b>8,500</b>	<b>1,630</b>	<b>23.73%</b>	
	Reserve Increase	0		0	0	9,301	9,301	#DIV/0!	Fewer PMMP projects, more funds available for reserves
	<b>TOTAL EXPENDITURES</b>	<b>748,588</b>	<b>715,182</b>	<b>858,585</b>	<b>858,585</b>	<b>851,546</b>	<b>(7,039)</b>	<b>-0.82%</b>	
9410	Interest Income	(2,962)	(1,832)	(3,000)	(3,000)	(3,000)	0	0.00%	No anticipated change in interest income
9695	Assessments	(839,596)	(838,006)	(841,964)	(841,964)	(848,546)	(6,582)	0.78%	Consumer Price Index increase of .79%, offsets the Equivalent Dwelling Unit (EDU) slight decrease of .03
9999	Reserves	0	0	(13,621)	(13,621)	0	13,621	-100.00%	Budget includes fewer PMMP project expenditures resulting in no reserve funding needed
	<b>Subtotal 9000</b>	<b>(842,558)</b>	<b>(848,900)</b>	<b>(858,585)</b>	<b>(858,585)</b>	<b>(851,546)</b>	<b>7,039</b>	<b>-0.82%</b>	
	<b>TOTAL REVENUE</b>	<b>(842,558)</b>	<b>(873,900)</b>	<b>(858,585)</b>	<b>(858,585)</b>	<b>(851,546)</b>	<b>7,039</b>	<b>-0.82%</b>	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>93,970</b>	<b>158,718</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - WEST LAGUNA ZONE 4**  
**BUDGET UNIT 9370**  
 SUB-BUDGET LINE ITEM SUMMARY  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	44,493
1210	PERS Retirement	5,378
1220	Medicare/FICA	645
1230	Group Insurance	10,269
1240	Workers' Compensation	4,335
<b>TOTAL 1000 ACCOUNTS</b>		<b>65,120</b>
2051	Insurance	2,100
2103	Agricultural Services/Supplies	286,443
2111	Building Maintenance	200
2141	Land Improvements	159,711
2191	Electricity	17,430
2197	Telephone/Telegraph Services	5,416
2198	Water	132,508
2205	Automotive Maintenance Services	576
2236	Fuel/Lubricant Supply	1,888
2591	Professional Services	700
<b>TOTAL 2000 ACCOUNTS</b>		<b>606,972</b>
3450	Taxes/License/Assesments	49
<b>TOTAL 3000 ACCOUNTS</b>		<b>49</b>
6980	Operating Transfers Out	161,604
<b>TOTAL 6980 ACCOUNTS</b>		<b>161,604</b>
7901	Contingency	8,500
	Capital Replacement Reserve	9,301
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>851,546</b>
9410	Interest Income	3,000
9695	Assessments	848,546
<b>TOTAL 9000 ACCOUNTS</b>		<b>851,546</b>
<b>TOTAL REVENUE</b>		<b>851,546</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - WEST LAGUNA ZONE 4**  
**BUDGET UNIT 9370**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>44,493</b>
	FTE (0.72)	44,493	
<b>1210</b>	<b>PERS Retirement</b>		<b>5,378</b>
	FTE (0.72)	5,378	
<b>1220</b>	<b>Medicare/FICA</b>		<b>645</b>
	FTE (0.72)	645	
<b>1230</b>	<b>Group Insurance</b>		<b>10,269</b>
	FTE (0.72)	10,269	
<b>1240</b>	<b>Workers' Compensation</b>		<b>4,335</b>
	FTE (0.72)	4,335	
<b>TOTAL 1000 ACCOUNTS</b>			<b>65,120</b>
<b>2051</b>	<b>Insurance</b>		<b>2,100</b>
	Property insurance	2,100	
<b>2103</b>	<b>Agricultural Services/Supplies</b>		<b>286,443</b>
	Landscape corridor maintenance contract	88,211	
	Landscape parks maintenance contract	108,492	
	Landscape supplies to maintain landscape	6,000	
	Pest control - aphid/vole/weevil/mistle toe control	7,500	
	Planting	20,800	
	Tree pruning, tree injections, tree work	55,440	
<b>2111</b>	<b>Building Maintenance</b>		<b>200</b>
	Keys	200	
<b>2141</b>	<b>Land Improvements</b>		<b>159,711</b>
	Decomposed granite - Bartholomew Park	30,000	
	Dog station bags	4,680	
	Irrigation improvements and equipment	37,000	
	Land improvements for asset preservation	35,000	
	Playground repair and wood fiber	7,031	
	Sidewalk repair	40,000	
	Sport court renovation (Town Square Park)	6,000	
<b>2191</b>	<b>Electricity</b>		<b>17,430</b>
	Irrigation clocks, pumps	17,430	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>5,416</b>
	Telephone (amentity allocation)	4,996	
	Irrigation Control Center (ICC) modem (Bartholomew Park)	420	
<b>2198</b>	<b>Water</b>		<b>132,508</b>
	Parks and corridors	132,508	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - WEST LAGUNA ZONE 4**  
**BUDGET UNIT 9370**  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2205</b>	<b>Automotive Maintenance Services</b>		<b>576</b>
	Tires/repairs (amentity allocation)	576	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>1,888</b>
	Fuel (acre allocation)	1,888	
<b>2591</b>	<b>Professional Services</b>		<b>700</b>
	Backflow testing	700	
<b>TOTAL 2000 ACCOUNTS</b>			<b>606,972</b>
<b>3450</b>	<b>Taxes/Licenses/Assessments</b>		<b>49</b>
	Water Quality Assessment	25	
	North Delta Water Agency	24	
<b>TOTAL 3000 ACCOUNTS</b>			<b>49</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>161,604</b>
	District Wide cost allocation	144,097	
	Overhead reimbursement	16,273	
	Pension bond payment	1,234	
<b>TOTAL 6980 ACCOUNTS</b>			<b>161,604</b>
<b>7901</b>	<b>Contingency</b>		<b>8,500</b>
	West Laguna Zone #4 contingency	8,500	
	<b>Capital Replacement Reserve</b>		<b>9,301</b>
	Capital Replacement Reserve	9,301	
<b>TOTAL EXPENDITURE ACCOUNTS</b>			<b>851,546</b>
<b>9410</b>	<b>Interest Income</b>		<b>3,000</b>
	State Local Agency Investment Fund	3,000	
<b>9695</b>	<b>Assessments</b>		<b>848,546</b>
	Lighting & Landscape Assessment	848,546	
<b>TOTAL 9000 ACCOUNTS</b>			<b>851,546</b>
<b>TOTAL REVENUE</b>			<b>851,546</b>
<b>NET OVERAGE/(DEFICIT)</b>			<b>0</b>

**"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2016/17 BUDGET**

DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting

Zone 5 - 9221

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
1110	Salaries	29,373	35,522	41,814	41,814	43,951	2,137	5.11%	Step increases
1210	Retirement	3,873	4,927	6,095	4,908	5,312	404	8.23%	Step increases
1220	Medi/Social Security	426	515	606	606	637	31	5.12%	Step increases
1230	Group Insurance	8,049	8,692	10,705	10,705	10,098	(607)	-5.67%	Rates vary by plans selected by employees
1240	Workers' Compensation	888	1,228	1,716	1,716	4,269	2,553	148.78%	Rate increase
	<b>Subtotal 1000</b>	<b>42,609</b>	<b>50,884</b>	<b>60,936</b>	<b>59,749</b>	<b>64,267</b>	<b>4,518</b>	<b>7.56%</b>	
2051	Insurance	1,510	1,640	1,739	1,831	1,831	0	0.00%	No anticipated change in costs
2103	Ag Services/Supplies	167,728	171,738	217,506	217,506	198,260	(19,246)	-8.85%	Consumer Price Index (CPI) increase of .79%, anticipated increase in park landscaping contract by 10% for last half of the year. Park Maintenance Management Plan (PMMP) projects: ballfield mix installation, soccer field renovation and tree replacement. Decrease due to a one-time landscape renovation project in 15/16
2111	Building Maintenance	877	877	700	700	700	0	0.00%	No anticipated change in costs
2141	Land Improvements	26,926	92,809	66,800	66,800	158,620	91,820	137.46%	PMMP projects added - Johnson Park pump repair, sidewalk repair, sport court resurfacing
2191	Electricity	12,109	9,690	13,680	13,680	13,680	0	0.00%	No anticipated change in costs
2193	Refuse Collect/Disposal Svcs	130	130	131	131	131	0	0.00%	No anticipated change in costs
2197	Telephone/Telegraph Services	868	1,019	3,660	3,660	3,575	(85)	-2.32%	Updated allocation for District Wide (DW) telephone
2198	Water	64,980	91,395	103,500	103,277	103,552	275	0.27%	Reclaimed water zone - rate increase
2205	Automotive Maintenance Svcs	913	150	550	550	559	9	1.64%	District Wide allocation increase
2236	Fuel/Lubricant Supply	2,299	1,398	1,831	1,831	1,831	0	0.00%	No anticipated change in costs
2275	Rent/Lease Equipment Service				131	0	(131)	-100.00%	Once time cost in 15/16
2591	Professional Services	967	937	2,310	3,270	4,976	1,706	52.17%	New restroom cleaning contract, playground inspections (even years)
	<b>Subtotal 2000</b>	<b>279,391</b>	<b>371,787</b>	<b>412,407</b>	<b>413,367</b>	<b>487,715</b>	<b>74,348</b>	<b>17.99%</b>	
3450	Taxes/License./Assmts.	107	112	120	120	224	104	86.67%	New assessment from North Delta Water Agency (\$104)
	<b>Subtotal 3000</b>	<b>107</b>	<b>112</b>	<b>120</b>	<b>120</b>	<b>224</b>	<b>104</b>	<b>86.67%</b>	
6980	Operating Transfers Out	109,907	105,797	255,783	256,970	189,438	(67,532)	-26.28%	DW allocation and Capital Improvement Project (CIP): Johnson Park sidewalk
	<b>Subtotal 6980</b>	<b>109,907</b>	<b>105,797</b>	<b>255,783</b>	<b>256,970</b>	<b>189,438</b>	<b>(67,532)</b>	<b>-26.28%</b>	
7901	Contingencies	0	0	10,000	9,040	10,000	960	10.62%	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>9,040</b>	<b>10,000</b>	<b>960</b>	<b>10.62%</b>	
	<b>TOTAL EXPENDITURES</b>	<b>432,014</b>	<b>528,580</b>	<b>739,246</b>	<b>739,246</b>	<b>751,644</b>	<b>12,398</b>	<b>1.68%</b>	
9410	Interest Income	(3,040)	(2,003)	(3,000)	(3,000)	(3,000)	0	0.00%	No anticipated change in interest income
9695	Assessments	(615,347)	(615,023)	(617,932)	(617,931)	(622,777)	(4,846)	0.78%	Consumer Price Index increase of .79%, offset the Equivalent Dwelling Unit (EDU) slight decrease of .02
9998	Encumbered Funds	0	0	0	0	(26,812)	(26,812)	#DIV/0!	Funds encumbered for Johnson park sidewalk
9999	Reserves	0	0	(118,314)	(118,315)	(99,055)	19,260	-16.28%	Reserves being utilized for Capital Improvement Project (CIP): Johnson park sidewalk and additional PMMP projects (Johnson park pump repair, sidewalk repair, sport court resurface)
	<b>Subtotal 9000</b>	<b>(618,387)</b>	<b>(617,026)</b>	<b>(739,246)</b>	<b>(739,246)</b>	<b>(751,644)</b>	<b>(12,398)</b>	<b>1.68%</b>	
	<b>TOTAL REVENUE</b>	<b>(618,387)</b>	<b>(617,026)</b>	<b>(739,246)</b>	<b>(739,246)</b>	<b>(751,644)</b>	<b>(12,398)</b>	<b>1.68%</b>	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>186,373</b>	<b>88,446</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - LAKESIDE ZONE 5**  
**BUDGET UNIT 9221**  
 SUB-BUDGET LINE ITEM SUMMARY  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	43,951
1210	PERS Retirement	5,312
1220	Medicare/FICA	637
1230	Group Insurance	10,098
1240	Workers' Compensation	4,269
<b>TOTAL 1000 ACCOUNTS</b>		<b>64,267</b>
2051	Insurance	1,831
2103	Agricultural Services/Supplies	198,260
2111	Building Maintenance	700
2141	Land Improvements	158,620
2191	Electricity	13,680
2193	Refuse Collect/Disposal Services	131
2197	Telephone/Telegraph Services	3,575
2198	Water	103,552
2205	Automotive Maintenance Services	559
2236	Fuel/Lubricant Supply	1,831
2591	Professional Services	4,976
<b>TOTAL 2000 ACCOUNTS</b>		<b>487,715</b>
3450	Taxes/Licenses/Assessments	224
<b>TOTAL 3000 ACCOUNTS</b>		<b>224</b>
6980	Operating Transfers Out	189,438
<b>TOTAL 6980 ACCOUNTS</b>		<b>189,438</b>
7901	Contingency	10,000
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>751,644</b>
9410	Interest Income	3,000
9695	Assessments	622,777
9998	Encumbered Funds	26,812
9999	Reserves	99,055
<b>TOTAL 9000 ACCOUNTS</b>		<b>751,644</b>
<b>TOTAL REVENUE</b>		<b>751,644</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - LAKESIDE ZONE 5**  
**BUDGET UNIT 9221**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>43,951</b>
	FTE (0.71)	43,951	
<b>1210</b>	<b>PERS Retirement</b>		<b>5,312</b>
	FTE (0.71)	5,312	
<b>1220</b>	<b>Medicare/FICA</b>		<b>637</b>
	FTE (0.71)	637	
<b>1230</b>	<b>Group Insurance</b>		<b>10,098</b>
	FTE (0.71)	10,098	
<b>1240</b>	<b>Workers' Compensation</b>		<b>4,269</b>
	FTE (0.71)	4,269	
<b>TOTAL 1000 ACCOUNTS</b>			<b>64,267</b>
<b>2051</b>	<b>Insurance</b>		<b>1,831</b>
	Property insurance	1,831	
<b>2103</b>	<b>Agricultural Services/Supplies</b>		<b>198,260</b>
	Landscape corridor maintenance contract	66,682	
	Landscape parks maintenance contract	71,931	
	Landscape supplies to maintain landscape	8,240	
	Ballfield and soccerfield renovation	9,000	
	Tree work	42,407	
<b>2111</b>	<b>Building Maintenance</b>		<b>700</b>
	Johnson Park restroom	700	
<b>2141</b>	<b>Land Improvements</b>		<b>158,620</b>
	Dog station bags	780	
	Irrigation Control Center (ICC) upgrade - Johnson Park	4,000	
	Irrigation parts and repairs	21,950	
	Land improvements for asset preservation	13,000	
	Playground repairs and replacement items	800	
	Pump repairs -Johnson Park	47,000	
	Sidewalk improvements	57,090	
	Sport court resurfacing - Johnson Park tennis court	14,000	
<b>2191</b>	<b>Electricity</b>		<b>13,680</b>
	Irrigation clocks, pumps	13,680	
<b>2193</b>	<b>Refuse Collect/Disposal Services</b>		<b>131</b>
	Johnson Park restroom	131	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>3,575</b>
	Telephone (amentity allocation)	3,155	
	Irrigation Central Control (ICC) modem - Johnson Park	420	
<b>2198</b>	<b>Water</b>		<b>103,552</b>
	Parks and corridors	103,552	
<b>2205</b>	<b>Automotive Maintenance Services</b>		<b>559</b>
	Tires/repairs (acre allocation)	559	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - LAKESIDE ZONE 5**  
**BUDGET UNIT 9221**  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>1,831</b>
	Fuel (acre allocation)	1,831	
<b>2591</b>	<b>Professional Services</b>		<b>4,976</b>
	Backflow testing	330	
	Parking lot sweeping	1,389	
	Restroom cleaning contract	3,257	
	<b>TOTAL 2000 ACCOUNTS</b>		<b>487,715</b>
<b>3450</b>	<b>Taxes/Licenses/Assessments</b>		<b>224</b>
	Water Quality Assessment	120	
	North Delta Water Agency	104	
	<b>TOTAL 3000 ACCOUNTS</b>		<b>224</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>189,438</b>
	Capitol Improvement Project - Johnson Park sidewalk additional funds	69,000	
	District Wide cost allocation	108,280	
	Overhead reimbursement	10,939	
	Pension bond payment	1,219	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>189,438</b>
<b>7901</b>	<b>Contingency</b>		<b>10,000</b>
	Lakeside Zone #5 contingency	10,000	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>751,644</b>
<b>9410</b>	<b>Interest Income</b>		<b>3,000</b>
	State Local Agency Investment Fund	3,000	
<b>9695</b>	<b>Assessments</b>		<b>622,777</b>
	Lighting & Landscape Assessment	622,777	
<b>9998</b>	<b>Encumbered Funds</b>		<b>26,812</b>
	Johnson sidewalk	26,812	
<b>9999</b>	<b>Reserves</b>		<b>99,055</b>
	Use of reserves	99,055	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>751,644</b>
	<b>TOTAL REVENUE</b>		<b>751,644</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2016/17 BUDGET**

**DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting**

**Zone 6 - 9376**

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
1110	Salaries	16,564	17,555	20,859	20,859	21,930	1,071	5.13%	Step increases
1210	Retirement	2,247	2,392	2,969	2,384	2,650	266	11.16%	Step increases
1220	Medi/Social Security	240	255	302	302	318	16	5.30%	Step increases
1230	Group Insurance	5,461	5,300	6,363	6,363	5,740	(623)	-9.79%	Rates vary by plans selected by employees
1240	Workers' Compensation	324	451	872	872	2,081	1,209	138.65%	Rate increase
	<b>Subtotal 1000</b>	<b>24,836</b>	<b>25,953</b>	<b>31,365</b>	<b>30,780</b>	<b>32,719</b>	<b>1,939</b>	<b>6.30%</b>	
2103	Ag Services/Supplies	49,530	62,320	60,035	60,035	65,778	5,743	9.57%	Consumer Price Index (CPI) increase of .79%, anticipated increase in Park Landscaping contract by 10% for last half of the year
2141	Land Improvements	7,340	32,923	18,500	18,500	31,458	12,958	70.04%	Park Maintenance Management Plan (PMMP) projects added - playground surface repair (even years) and sidewalk repairs
2191	Electricity	6,308	7,036	6,732	6,732	6,732	0	0.00%	No anticipated change in costs
2197	Telephone/Telegraph Services	359	423	1,980	1,980	1,925	(55)	-2.78%	Updated allocation for District Wide (DW) telephone
2198	Water	45,750	33,481	57,502	57,502	39,314	(18,188)	-31.63%	Reduction reflective of less watering
2205	Automotive Maintenance Svs	380	111	408	408	415	7	1.72%	District Wide allocation increase
2236	Fuel/Lubricant Supply	950	1,038	1,360	1,360	1,360	0	0.00%	No anticipated change in costs
2591	Professional Services	0	607	1,900	3,240	900	(2,340)	-72.22%	Playground inspection ODD years only - completed in 15/16
2811	Data Processing Maint Svs	502	0	1,883	1,883	0	(1,883)	-100.00%	Camera license fee to switch cameras to new system - one time cost in 15/16
2812	Data Processing Supplies	16	0	200	200	200	0	0.00%	No anticipated change in costs
	<b>Subtotal 2000</b>	<b>111,804</b>	<b>138,886</b>	<b>150,500</b>	<b>151,842</b>	<b>148,081</b>	<b>(3,761)</b>	<b>-2.48%</b>	
6980	Operating Transfers Out	423,450	364,490	398,643	399,228	424,450	25,222	6.32%	District Wide allocation increase
	<b>Subtotal 6980</b>	<b>423,450</b>	<b>364,490</b>	<b>398,643</b>	<b>399,228</b>	<b>424,450</b>	<b>25,222</b>	<b>6.32%</b>	
7901	Contingencies		0	8,000	6,658	5,294	(1,364)	-20.49%	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>6,658</b>	<b>5,294</b>	<b>(1,364)</b>	<b>-20.49%</b>	
	Reserve Increase	0	69,744	14,057	14,057	0	(14,057)	-100.00%	Budget includes more PMMP expenditures resulting in no amount transferred to reserves
	<b>TOTAL EXPENDITURES</b>	<b>560,090</b>	<b>599,073</b>	<b>602,565</b>	<b>602,565</b>	<b>610,545</b>	<b>7,980</b>	<b>1.32%</b>	
6990	Operating Transfers In	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	0	0.00%	No anticipated change in transfer coming in
	<b>Subtotal 6990</b>	<b>(1,300)</b>	<b>(1,300)</b>	<b>(1,300)</b>	<b>(1,300)</b>	<b>(1,300)</b>	<b>0</b>	<b>0.00%</b>	
9410	Interest Income	(1,266)	(92)	(1,400)	(1,400)	(1,400)	0	0.00%	No anticipated change in interest income
9695	Assessments	(595,883)	(597,681)	(599,865)	(599,865)	(603,822)	(3,957)	0.66%	Consumer Price Index increase of .79%, offsets the Equivalent Dwelling Unit (EDU) decrease of 8.55
9999	Reserves					(4,023)	(4,023)	#DIV/0!	Reserves used for playground resurfacing at Baker Park (completed in even fiscal years)
	<b>Subtotal 9000</b>	<b>(597,149)</b>	<b>(597,773)</b>	<b>(601,265)</b>	<b>(601,265)</b>	<b>(609,245)</b>	<b>(7,980)</b>	<b>1.33%</b>	
	<b>TOTAL REVENUE</b>	<b>(598,449)</b>	<b>(599,073)</b>	<b>(602,565)</b>	<b>(602,565)</b>	<b>(610,545)</b>	<b>(7,980)</b>	<b>1.32%</b>	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>38,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT**  
**CENTRAL ELK GROVE ZONE 6**  
**BUDGET UNIT 9376**  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	21,930
1210	PERS Retirement	2,650
1220	Medicare/FICA	318
1230	Group Insurance	5,740
1240	Workers' Compensation	2,081
	<b>TOTAL 1000 ACCOUNTS</b>	<b>32,719</b>
2103	Agricultural Services/Supplies	65,778
2111	Building Maintenance	-
2141	Land Improvements	31,458
2191	Electricity	6,732
2197	Telephone/Telegraph Services	1,925
2198	Water	39,314
2205	Automotive Maintenance Services	415
2236	Fuel/Lubricant Supply	1,360
2591	Professional Services	900
2812	Data Processing Supplies	200
	<b>TOTAL 2000 ACCOUNTS</b>	<b>148,081</b>
6980	Operating Transfers Out	424,450
	<b>TOTAL 6980 ACCOUNTS</b>	<b>424,450</b>
7901	Contingency	5,294
	<b>TOTAL EXPENDITURE ACCOUNTS</b>	<b>610,545</b>
6990	Operating Transfers In	1,300
	<b>Subtotal 6990</b>	<b>1,300</b>
9410	Interest Income	1,400
9695	Assessments	603,822
9999	Reserves	4,023
	<b>TOTAL 9000 ACCOUNTS</b>	<b>609,245</b>
	<b>TOTAL REVENUE</b>	<b>610,545</b>
	<b>NET OVERAGE/(DEFICIT)</b>	<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
CENTRAL ELK GROVE ZONE 6  
BUDGET UNIT 9376  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>21,930</b>
	FTE (0.35)	21,930	
<b>1210</b>	<b>PERS Retirement</b>		<b>2,650</b>
	FTE (0.35)	2,650	
<b>1220</b>	<b>Medicare/FICA</b>		<b>318</b>
	FTE (0.35)	318	
<b>1230</b>	<b>Group Insurance</b>		<b>5,740</b>
	FTE (0.35)	5,740	
<b>1240</b>	<b>Workers' Compensation</b>		<b>2,081</b>
	FTE (0.35)	2,081	
<b>TOTAL 1000 ACCOUNTS</b>			<b>32,719</b>
<b>2103</b>	<b>Agricultural Services/Supplies</b>		<b>65,778</b>
	Landscape corridor maintenance contract	2,166	
	Landscape parks maintenance contract	48,037	
	Landscape supplies to maintain landscape	2,100	
	Pest control - tree injections	850	
	Tree pruning, tree injections, tree work	12,625	
<b>2141</b>	<b>Land Improvements</b>		<b>31,458</b>
	Irrigation parts and repairs	8,300	
	Land improvements for asset preservation	3,800	
	Playground repair and wood fiber	15,054	
	Sidewalk repairs	4,304	
<b>2191</b>	<b>Electricity</b>		<b>6,732</b>
	Irrigation clocks, pumps	6,732	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>1,925</b>
	Telephone (amentity allocation)	1,925	
<b>2198</b>	<b>Water</b>		<b>39,314</b>
	Parks and corridors	39,314	
<b>2205</b>	<b>Automotive Maintenance Services</b>		<b>415</b>
	Tires/repairs (acre allocation)	415	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>1,360</b>
	Fuel (acre allocation)	1,360	
<b>2591</b>	<b>Professional Services</b>		<b>900</b>
	Backflow testing	900	
<b>2812</b>	<b>Data Processing Supplies</b>		<b>200</b>
	Beeman camera service	200	
<b>TOTAL 2000 ACCOUNTS</b>			<b>148,081</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
CENTRAL ELK GROVE ZONE 6  
BUDGET UNIT 9376  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>424,450</b>
	District Wide cost allocation	302,354	
	Overhead reimbursement	4,222	
	Pension bond payment	601	
	Reimbursement to District Wide budget - Elk Grove Regional Park	117,273	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>424,450</b>
<b>7901</b>	<b>Contingency</b>		<b>5,294</b>
	Central Elk Grove Zone #6 contingency	5,294	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>610,545</b>
<b>6990</b>	<b>Operating Transfers In</b>		<b>1,300</b>
	Castello Recreation Center	1,300	
	<b>Subtotal 6990</b>		<b>1,300</b>
<b>9410</b>	<b>Interest Income</b>		<b>1,400</b>
	State Local Agency Investment Fund	1,400	
<b>9695</b>	<b>Assessments</b>		<b>603,822</b>
	Lighting & Landscape Assessment	603,822	
<b>9999</b>	<b>Reserves</b>		<b>4,023</b>
	Reserves	4,023	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>609,245</b>
	<b>TOTAL REVENUE</b>		<b>610,545</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**COSUMNES CSD - 2016/17 BUDGET**

DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting

Zone 8 -9378

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
1110	Salaries	6,291	10,838	12,783	12,783	13,266	483	3.78%	Step increases
1210	Retirement	852	1,519	1,810	1,435	1,601	166	11.57%	Step increases
1220	Medi/Social Security	91	157	185	185	192	7	3.78%	Step increases
1230	Group Insurance	1,350	2,077	2,723	2,723	2,626	(97)	-3.56%	Rates vary by plans selected by employees
1240	Workers' Compensation	121	231	416	416	958	542	130.29%	Rate increase
	<b>Subtotal 1000</b>	<b>8,705</b>	<b>14,822</b>	<b>17,917</b>	<b>17,542</b>	<b>18,643</b>	<b>1,101</b>	<b>6.28%</b>	
2103	Ag Services/Supplies	3,486	3,521	11,310	11,310	11,289	(21)	-0.19%	Consumer Price Index (CPI) increase of .79%, anticipated increase in park landscaping contract by 10% for last half of the year. Decrease due to less tree work planned in 16/17
2141	Land Improvements	163	141	4,000	4,000	91,200	87,200	2180.00%	Park Maintenance Management Plan (PMMP) projects -decomposed granite fill and header replacement in Van Ruiten Ranch parallel to sidewalk
2191	Electricity	578	655	600	600	600	0	0.00%	No anticipated change in costs
2197	Telephone/Telegraph Services	18	22	69	69	67	(2)	-2.90%	Updated allocation for District Wide (DW) telephone
2198	Water	2,916	3,052	4,181	4,181	2,505	(1,676)	-40.09%	Reduction reflective of less watering
2205	Automotive Maintenance Svs	19	6	22	22	22	0	0.00%	No anticipated change in costs
2236	Fuel/Lubricant Supply	48	55	72	72	72	0	0.00%	No anticipated change in costs
2591	Professional Services	30	82	90	90	94	4	4.44%	Increased cost of backflow testing
	<b>Subtotal 2000</b>	<b>7,258</b>	<b>7,535</b>	<b>20,344</b>	<b>20,344</b>	<b>105,849</b>	<b>85,505</b>	<b>420.30%</b>	
6980	Operating Transfers Out	313,428	365,027	417,143	417,518	471,454	53,936	12.92%	District Wide allocation increase
	<b>Subtotal 6980</b>	<b>313,428</b>	<b>365,027</b>	<b>417,143</b>	<b>417,518</b>	<b>471,454</b>	<b>53,936</b>	<b>12.92%</b>	
7901	Contingencies	0	0	5,000	5,000	5,000	0	0.00%	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>	
	Reserve Increase	0	290,784	266,972	266,972	194,279	(72,693)	-27.23%	Budget includes more PMMP expenditures resulting in a lesser amount transferred to reserves
	<b>TOTAL EXPENDITURES</b>	<b>590,749</b>	<b>678,168</b>	<b>727,376</b>	<b>727,376</b>	<b>795,225</b>	<b>67,849</b>	<b>9.33%</b>	
9410	Interest Income	(2,985)	(1,826)	(4,375)	(4,375)	(4,375)	0	0.00%	No anticipated change in interest income
9695	Assessments	(633,041)	(676,342)	(723,001)	(723,001)	(790,850)	(67,849)	9.38%	Consumer Price Index increase of .79%, Equivalent Dwelling Unit (EDU) increase of 733.55
	<b>Subtotal 9000</b>	<b>(636,026)</b>	<b>(678,168)</b>	<b>(727,376)</b>	<b>(727,376)</b>	<b>(795,225)</b>	<b>(67,849)</b>	<b>9.33%</b>	
	<b>TOTAL REVENUE</b>	<b>(636,026)</b>	<b>(678,168)</b>	<b>(727,376)</b>	<b>(727,376)</b>	<b>(795,225)</b>	<b>(67,849)</b>	<b>9.33%</b>	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>45,277</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
RURAL/LAGUNA RIDGE ZONE 8  
BUDGET UNIT 9378  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	13,266
1210	PERS Retirement	1,601
1220	Medicare/FICA	192
1230	Group Insurance	2,626
1240	Workers' Compensation	958
<b>TOTAL 1000 ACCOUNTS</b>		<b>18,643</b>
2103	Agricultural Services/Supplies	11,289
2141	Land Improvements	91,200
2191	Electricity	600
2197	Telephone/Telegraph Services	67
2198	Water	2,505
2205	Automotive Maintenance Services	22
2236	Fuel/Lubricant Supply	72
2591	Professional Services	94
<b>TOTAL 2000 ACCOUNTS</b>		<b>105,849</b>
6980	Operating Transfers Out	471,454
<b>TOTAL 6980 ACCOUNTS</b>		<b>471,454</b>
7901	Contingency	5,000
	Reserve Increase	194,279
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>795,225</b>
9410	Interest Income	4,375
9695	Assessments	790,850
<b>TOTAL 9000 ACCOUNTS</b>		<b>795,225</b>
<b>TOTAL REVENUE</b>		<b>795,225</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
RURAL/LAGUNA RIDGE ZONE 8  
BUDGET UNIT 9378  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>13,266</b>
	FTE (0.16)	13,266	
<b>1210</b>	<b>PERS Retirement</b>		<b>1,601</b>
	FTE (0.16)	1,601	
<b>1220</b>	<b>Medicare/FICA</b>		<b>192</b>
	FTE (0.16)	192	
<b>1230</b>	<b>Group Insurance</b>		<b>2,626</b>
	FTE (0.16)	2,626	
<b>1240</b>	<b>Workers' Compensation</b>		<b>958</b>
	FTE (0.16)	958	
<b>TOTAL 1000 ACCOUNTS</b>			<b>18,643</b>
<b>2103</b>	<b>Agricultural Services/Supplies</b>		<b>11,289</b>
	Landscape corridor maintenance contract	3,590	
	Landscape supplies to maintain landscape	4,053	
	Tree pruning, tree injections, tree work	3,646	
<b>2141</b>	<b>Land Improvements</b>		<b>91,200</b>
	Land improvements for asset preservation	1,200	
	Decomposed granite backfill and replace headers	90,000	
<b>2191</b>	<b>Electricity</b>		<b>600</b>
	Irrigation clocks, pumps	600	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>67</b>
	Telephone (amentity allocation)	67	
<b>2198</b>	<b>Water</b>		<b>2,505</b>
	Corridor	2,505	
<b>2205</b>	<b>Automotive Maintenance Services</b>		<b>22</b>
	Tires/repairs (acre allocation)	22	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>72</b>
	Fuel (acre allocation)	72	
<b>2591</b>	<b>Professional Services</b>		<b>94</b>
	Backflow testing	94	
<b>TOTAL 2000 ACCOUNTS</b>			<b>105,849</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
RURAL/LAGUNA RIDGE ZONE 8  
BUDGET UNIT 9378  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>471,454</b>
	Reimbursement to District Wide budget - Elk Grove Regional Park	72,318	
	District Wide cost allocation	397,875	
	Overhead reimbursement	876	
	Pension bond payment	385	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>471,454</b>
<b>7910</b>	<b>Contingency</b>		<b>5,000</b>
	Other Rural Zone #8 contingency	5,000	
	<b>Reserve Increase</b>		<b>194,279</b>
	Capital Replacement Reserve	194,279	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>795,225</b>
<b>9410</b>	<b>Interest Income</b>		<b>4,375</b>
	State Local Agency Investment Fund	4,375	
<b>9695</b>	<b>Assessments</b>		<b>790,850</b>
	Lighting & Landscape Assessment	790,850	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>795,225</b>
	<b>TOTAL REVENUE</b>		<b>795,225</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2016/17 BUDGET**

**DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting**

**Zone 9 - 9359**

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
1110	Salaries	25,811	31,294	36,925	36,925	38,770	1,845	5.00%	Step increases
1210	Retirement	3,501	4,294	5,270	4,231	4,684	453	10.71%	Step increases
1220	Medi/Social Security	374	454	535	535	562	27	5.05%	Step increases
1230	Group Insurance	8,471	8,926	10,702	10,702	9,697	(1,005)	-9.39%	Rates vary by plans selected by employees
1240	Workers' Compensation	515	777	1,481	1,481	3,540	2,059	139.03%	Rate increase
	<b>Subtotal 1000</b>	<b>38,672</b>	<b>45,745</b>	<b>54,913</b>	<b>53,874</b>	<b>57,253</b>	<b>3,379</b>	<b>6.27%</b>	
2051	Insurance				500	500	0	0.00%	No anticipated change in costs
2103	Ag Services/Supplies	80,068	118,241	115,581	114,669	105,813	(8,856)	-7.72%	Consumer Price Index (CPI) increase of .79%, anticipated increase in park landscaping contract by 10% for last half of the year. Reduction due to one-time landscape conversion project in 15/16 (Springhurst Dr.)
2111	Building Maintenance	308	994	2,300	2,300	2,300	0	0.00%	No anticipated change in costs
2141	Land Improvements	39,223	20,324	29,720	30,132	207,376	177,244	588.23%	Park Maintenance Management Plan (PMMP) projects - booster pump repair, decomposed granite, irrigation upgrades, sidewalk repair, retaining wall repairs, landscape renovation- Hampton Oak Drive
2191	Electricity	6,364	6,229	6,710	6,710	10,627	3,917	58.38%	No anticipated change in costs
2197	Telephone/Telegraph Services	2,369	1,505	3,604	3,604	8,217	4,613	128.00%	Updated allocation for District Wide (DW) telephone, new irrigation control modems, Lights at Van Doren Park
2198	Water	66,108	61,163	93,639	91,890	56,808	(35,082)	-38.18%	Reduction reflective of less watering
2205	Automotive Maintenance Svs	1,981	150	552	552	561	9	1.63%	District Wide allocation increase
2236	Fuel/Lubricant Supply	4,972	1,404	1,840	1,840	1,840	0	0.00%	No anticipated change in costs
2531	Legal Services				1,675	1,728	53	3.16%	PebbleFlex lawsuit
2591	Professional Services	274	1,318	13,312	24,086	5,034	(19,052)	-79.10%	New restroom cleaning contract, reduction due to playground inspections occurring in odd numbered fiscal years
2811	Data Processing Maint Svs	63	0	628	628	0	(628)	-100.00%	Camera license fee to switch cameras to new system - one time cost in 15/16
2812	Data Processing Supplies	0	0	400	400	0	(400)	-100.00%	Security camera - one time cost in 15/16
	<b>Subtotal 2000</b>	<b>201,730</b>	<b>211,742</b>	<b>268,286</b>	<b>278,986</b>	<b>400,803</b>	<b>121,817</b>	<b>43.66%</b>	
6980	Operating Transfers Out	103,105	113,527	386,047	387,086	169,524	(217,562)	-56.21%	District Wide allocation increase, transfer to Park Planning for McConnell Park design drawings
	<b>Subtotal 6980</b>	<b>103,105</b>	<b>113,527</b>	<b>386,047</b>	<b>387,086</b>	<b>169,524</b>	<b>(217,562)</b>	<b>-56.21%</b>	
7901	Contingencies	0	0	2,043	843	5,000	4,157	493.12%	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>2,043</b>	<b>843</b>	<b>5,000</b>	<b>4,157</b>	<b>493.12%</b>	
	Reserve Increase	0	0	0	0	39,002	39,002	#DIV/0!	Revenue exceeds expenditures
	<b>TOTAL EXPENDITURES</b>	<b>343,507</b>	<b>371,014</b>	<b>711,289</b>	<b>720,789</b>	<b>671,582</b>	<b>(49,207)</b>	<b>-6.83%</b>	

**"IN-HOUSE WORKSHEET"**  
**COSUMNES CSD - 2016/17 BUDGET**

**DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting**

**Zone 9 - 9359**

6990	Operating Transfers In	(30,000)	(75,350)	(74,000)	(74,000)	(342,000)	(268,000)	362.16%	Increase due to new assessment in Zone 18 to pay for improvements and landscape renovation in Hampton Village
	<b>Subtotal 6990</b>	<b>(30,000)</b>	<b>(75,350)</b>	<b>(74,000)</b>	<b>(74,000)</b>	<b>(342,000)</b>	(268,000)	362.16%	
9410	Interest Income	(118)	(128)	(450)	(450)	(450)	0	0.00%	No anticipated change in interest income
9429	Building Rental	(23,120)	(23,625)	(23,268)	(23,268)	(23,796)	(528)	2.27%	Cell tower rental rate increased with contract
9695	Assessments	(301,435)	(301,395)	(302,821)	(302,821)	(305,336)	(2,515)	0.83%	Consumer Price Index increase of .79%, Equivalent Dwelling Unit (EDU) slight increase of .97
9998	Encumbered Funds	0	0	(300,000)	(300,000)	0	300,000	-100.00%	Funds encumbered in 15/16 for Mix Park playground
9999	Reserves	0	0	(10,750)	(20,250)	0	20,250	-100.00%	No reserves needed, funding for PMMP projects coming from overlay Zones
	<b>Subtotal 9000</b>	<b>(324,673)</b>	<b>(325,148)</b>	<b>(637,289)</b>	<b>(646,789)</b>	<b>(329,582)</b>	317,207	-49.04%	
	<b>TOTAL REVENUE</b>	<b>(354,673)</b>	<b>(400,498)</b>	<b>(711,289)</b>	<b>(720,789)</b>	<b>(671,582)</b>	49,207	-6.83%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>11,166</b>	<b>29,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
WATERMAN/PARK VILLAGE ZONE 9  
BUDGET UNIT 9359  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	38,770
1210	PERS Retirement	4,684
1220	Medicare/FICA	562
1230	Group Insurance	9,697
1240	Workers' Compensation	3,540
<b>TOTAL 1000 ACCOUNTS</b>		<b>57,253</b>
2051	Insurance	500
2103	Agricultural Services/Supplies	105,813
2111	Building Maintenance	2,300
2141	Land Improvements	207,376
2191	Electricity	10,627
2197	Telephone/Telegraph Services	8,217
2198	Water	56,808
2205	Automotive Maintenance Services	561
2236	Fuel/Lubricant Supply	1,840
2531	Legal Services	1,728
2591	Professional Services	5,034
<b>TOTAL 2000 ACCOUNTS</b>		<b>400,803</b>
6980	Operating Transfers Out	169,524
<b>TOTAL 6980 ACCOUNTS</b>		<b>169,524</b>
7901	Contingency	5,000
	Reserve Increase	39,002
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>671,582</b>
6990	Operating Transfers In	342,000
<b>Subtotal 6990</b>		<b>342,000</b>
9410	Interest Income	450
9429	Building Rental	23,796
9695	Assessments	305,336
<b>TOTAL 9000 ACCOUNTS</b>		<b>329,582</b>
<b>TOTAL REVENUE</b>		<b>671,582</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
WATERMAN/PARK VILLAGE ZONE 9  
BUDGET UNIT 9359  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>38,770</b>
	FTE (0.59)	38,770	
<b>1210</b>	<b>PERS Retirement</b>		<b>4,684</b>
	FTE (0.59)	4,684	
<b>1220</b>	<b>Medicare/FICA</b>		<b>562</b>
	FTE (0.59)	562	
<b>1230</b>	<b>Group Insurance</b>		<b>9,697</b>
	FTE (0.59)	9,697	
<b>1240</b>	<b>Workers' Compensation</b>		<b>3,540</b>
	FTE (0.59)	3,540	
<b>TOTAL 1000 ACCOUNTS</b>			<b>57,253</b>
<b>2051</b>	<b>Insurance</b>		<b>500</b>
	Property insurance	500	
<b>2103</b>	<b>Agricultural Services/Supplies</b>		<b>105,813</b>
	Barking	2,000	
	Landscape corridors maintenance contract	21,161	
	Landscape parks maintenance contract	54,185	
	Landscape supplies to maintain landscape	6,000	
	Tree work	20,540	
	Weed control and weed mowing	1,927	
<b>2111</b>	<b>Building Maintenance</b>		<b>2,300</b>
	Hill Park restroom supplies and repairs	2,300	
<b>2141</b>	<b>Land Improvements</b>		<b>207,376</b>
	Booster pump maintenance	3,000	
	Dog station bags	3,900	
	Irrigation parts and repairs	18,000	
	Land improvements for asset preservation	17,720	
	Playground equipment repairs and engineered wood fiber	6,104	
	Sidewalk repairs	22,500	
	Landscarp Renovation Hampton Oak Drive	118,152	
	Wall repair on Springhurst Drive	18,000	
<b>2191</b>	<b>Electricity</b>		<b>10,627</b>
	Irrigation clocks, pumps	6,710	
	Lights - Van Doren Park	3,917	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>8,217</b>
	Telephone (amentity allocation)	6,837	
	Mix Park security camera	840	
	Irrigation Control Center (ICC) modem Hill & Van Doren Parks	540	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
WATERMAN/PARK VILLAGE ZONE 9  
BUDGET UNIT 9359  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2198</b>	<b>Water</b>		<b>56,808</b>
	Parks and corridors	56,808	
<b>2205</b>	<b>Automotive Maintenance Services</b>		<b>561</b>
	Tires/repairs (acre allocation)	561	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>1,840</b>
	Fuel (acre allocation)	1,840	
<b>2531</b>	<b>Legal Services</b>		<b>1,728</b>
	Legal fees - PebbleFlex lawsuit	1,728	
<b>2591</b>	<b>Professional Services</b>		<b>5,034</b>
	Backflow testing	630	
	Parking lot sweeping	1,147	
	Restroom cleaning contract	3,257	
<b>TOTAL 2000 ACCOUNTS</b>			<b>400,803</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>169,524</b>
	District Wide cost allocation	85,761	
	Capital Improvement Project - McConnell Park Improvement Design	75,000	
	Overhead reimbursement	7,696	
	Pension bond payment	1,067	
<b>TOTAL 6980 ACCOUNTS</b>			<b>169,524</b>
<b>7901</b>	<b>Contingency</b>		<b>5,000</b>
	Waterman/Park Village Zone #9 contingency	5,000	
	Capital Replacement Reserve		
	Water Contingency		
	<b>Reserve Increase</b>		<b>39,002</b>
	Capital Replacement Reserve	39,002	
<b>TOTAL EXPENDITURE ACCOUNTS</b>			<b>671,582</b>
<b>6990</b>	<b>Operating Transfers In</b>		<b>342,000</b>
	Camden Park Assessments	57,340	
	Fallbrook Assessments	80,400	
	Hampton Village Assessment	204,260	
<b>Subtotal 6990</b>			<b>342,000</b>
<b>9410</b>	<b>Interest Income</b>		<b>450</b>
	State Local Agency Investment Fund	450	
<b>9429</b>	<b>Building Rental</b>		<b>23,796</b>
	Cell tower lease	23,796	
<b>9695</b>	<b>Assessments</b>		<b>305,336</b>
	Lighting & Landscape Assessment	305,336	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
WATERMAN/PARK VILLAGE ZONE 9  
BUDGET UNIT 9359  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<i>ACCOUNT NO. ACCOUNT</i>	<i>AMOUNT</i>
<i>TOTAL 9000 ACCOUNTS</i>	<i>329,582</i>
<i>TOTAL REVENUE</i>	<i>671,582</i>
<i>NET OVERAGE/(DEFICIT)</i>	<i>0</i>

**"IN-HOUSE WORKSHEET"**  
**COSUMNES CSD - 2016/17 BUDGET**

DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting

Zone 10 - 9377

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
2103	Ag Services/Supplies	23	2,268	1,111	1,111	0	(1,111)	-100.00%	Services billed elsewhere
	<b>Subtotal 2000</b>	<b>23</b>	<b>2,268</b>	<b>1,111</b>	<b>1,111</b>	<b>0</b>	<b>(1,111)</b>	<b>-100.00%</b>	
6980	Operating Transfers Out	10,567	14,690	16,199	16,199	17,610	1,411	8.71%	District Wide allocation increase
	<b>Subtotal 6980</b>	<b>10,567</b>	<b>14,690</b>	<b>16,199</b>	<b>16,199</b>	<b>17,610</b>	<b>1,411</b>	<b>8.71%</b>	
7901	Contingencies	0	0	2,840	2,840	2,840	0	0.00%	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>2,840</b>	<b>2,840</b>	<b>2,840</b>	<b>0</b>	<b>0.00%</b>	
	Reserve Increase	0	0	20,570	20,570	20,587	17	0.08%	More funds available to transfer into reserves
	<b>TOTAL EXPENDITURES</b>	<b>10,590</b>	<b>16,958</b>	<b>40,720</b>	<b>40,720</b>	<b>41,037</b>	<b>317</b>	<b>0.78%</b>	
9410	Interest Income	(338)	(300)	(300)	(300)	(300)	0	0.00%	No anticipated change
9695	Assessments	(32,176)	(40,678)	(40,420)	(40,420)	(40,737)	(317)	0.79%	Consumer Price Index increase of .79%
	<b>Subtotal 9000</b>	<b>(32,514)</b>	<b>(40,978)</b>	<b>(40,720)</b>	<b>(40,720)</b>	<b>(41,037)</b>	<b>(317)</b>	<b>0.78%</b>	
	<b>TOTAL REVENUE</b>	<b>(32,514)</b>	<b>(40,978)</b>	<b>(40,720)</b>	<b>(40,720)</b>	<b>(41,037)</b>	<b>(317)</b>	<b>0.78%</b>	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>21,924</b>	<b>24,020</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - AUTO MALL ZONE 10**  
**BUDGET UNIT 9377**  
 SUB-BUDGET LINE ITEM SUMMARY  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
6980	Operating Transfers Out	17,610
<b>TOTAL 6980 ACCOUNTS</b>		<b>17,610</b>
7901	Contingency	2,840
	Reserve Increase	20,587
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>41,037</b>
9410	Interest Income	300
9695	Assessments	40,737
<b>TOTAL 9000 ACCOUNTS</b>		<b>41,037</b>
<b>TOTAL REVENUE</b>		<b>41,037</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - AUTO MALL ZONE 10**  
**BUDGET UNIT 9377**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>17,610</b>
	District Wide cost allocation	17,584	
	Overhead reimbursement	26	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>17,610</b>
<b>7901</b>	<b>Contingency</b>		<b>2,840</b>
	Auto Mall Zone #10 contingency	2,840	
	<b>Reserve Increase</b>		<b>20,587</b>
	Capital Replacement Reserve	20,587	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>41,037</b>
<b>9410</b>	<b>Interest Income</b>		<b>300</b>
	State Local Agency Investment Fund	300	
<b>9695</b>	<b>Assessments</b>		<b>40,737</b>
	Lighting & Landscape Assessment	40,737	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>41,037</b>
	<b>TOTAL REVENUE</b>		<b>41,037</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2016/17 BUDGET**

**DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting**

**Zone 11 - 9371**

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
1110	Salaries	49,423	95,010	107,036	107,036	112,386	5,350	5.00%	Step increases
1121	Part-Time/Extra Help	6,615	16,393	19,242	19,242	18,604	(638)	-3.32%	Step increases, offset by slightly less hours distributed to this zone
1210	Retirement	7,367	13,159	18,248	14,585	15,836	1,251	8.58%	Step increases
1220	Medi/Social Security	933	1,987	1,831	1,831	1,900	69	3.77%	Step increases
1230	Group Insurance	15,885	23,358	29,761	29,761	26,066	(3,695)	-12.42%	Rates vary by plans selected by employees
1240	Workers' Compensation	1,075	2,391	4,160	4,160	10,185	6,025	144.83%	Rate increase
	<b>Subtotal 1000</b>	<b>81,298</b>	<b>152,298</b>	<b>180,278</b>	<b>176,615</b>	<b>184,977</b>	<b>8,362</b>	<b>4.73%</b>	
2051	Insurance	4,732	4,545	4,550	5,073	5,100	27	0.53%	Rate increase
2103	Ag Services/Supplies	237,082	389,852	275,894	275,371	299,593	24,222	8.80%	Consumer Price Index (CPI) increase of .79%, anticipated increase in park landscaping contract by 10% for last half of the year. Park Maintenance Management Plan (PMMP) projects - ball field mix installation (even years). soccer field renovations
2111	Building Maintenance	3,657	897	4,600	4,600	4,600	0	0.00%	No anticipated change in costs
2122	Chemical Supplies	1,621	1,215	1,050	2,000	2,000	0	0.00%	No anticipated change in costs
2141	Land Improvements	36,260	68,676	172,250	172,250	109,857	(62,393)	-36.22%	PMMP projects - sidewalk repairs, sport court resurface. Decrease due to fewer PMMP projects in 16/17
2191	Electricity	17,039	18,519	29,850	29,850	30,502	652	2.18%	New irrigation central control clocks
2193	Refuse Collect/Disposal Svcs		699	2,496	2,496	2,496	0	0.00%	No anticipated change in costs
2197	Telephone/Telegraph Services	1,759	1,798	5,898	5,898	6,865	967	16.40%	Updated allocation for District Wide (DW) telephone
2198	Water	191,861	165,891	283,609	277,009	164,870	(112,139)	-40.48%	Reduction reflective of less watering
2205	Automotive Maintenance Svcs	1,341	242	888	888	903	15	1.69%	District Wide allocation increase
2236	Fuel/Lubricant Supply	3,357	2,259	2,960	2,960	2,960	0	0.00%	No anticipated change in costs
2275	Rent/Lease Equipment Service		447		100	1,000	900	900.00%	Budget for anticipated equipment rental for PMMP projects
2531	Legal Services				5,650	5,818	168	2.97%	PebbleFlex lawsuit
2591	Professional Services	2,449	3,899	6,660	9,930	11,391	1,461	14.71%	New restroom cleaning contract, playground inspections (even years)
2811	Data Processing Maint Svcs	188	0	1,883	1,683	0	(1,683)	-100.00%	Camera license fee to switch cameras to new system - one time cost in 15/16
	<b>Subtotal 2000</b>	<b>501,346</b>	<b>659,308</b>	<b>792,588</b>	<b>795,858</b>	<b>647,955</b>	<b>(147,903)</b>	<b>-18.58%</b>	
4302	Other Equipment	0	0	13,000	13,000	0	(13,000)	-100.00%	Security camera - one time cost in 15/16
4305	Computer Equipment	0	0	700	700	0	(700)	-100.00%	Security camera - one time cost in 15/16
	<b>Subtotal 4000</b>	<b>0</b>	<b>0</b>	<b>13,700</b>	<b>13,700</b>	<b>0</b>	<b>(13,700)</b>	<b>-100.00%</b>	
6980	Operating Transfers Out	163,321	1,321,902	413,086	413,479	370,528	(42,951)	-10.39%	District Wide allocation increase, fewer Capital Improvement Projects (CIP) -Simpson Park shade sail/structure, Wright Park phase II
	<b>Subtotal 6980</b>	<b>163,321</b>	<b>1,321,902</b>	<b>413,086</b>	<b>413,479</b>	<b>370,528</b>	<b>(42,951)</b>	<b>-10.39%</b>	
7901	Contingencies	0	0	20,000	20,000	20,000	0	0.00%	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0.00%</b>	

**"IN-HOUSE WORKSHEET"**  
**COSUMNES CSD - 2016/17 BUDGET**

**DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting**

**Zone 11 - 9371**

	Reserve Increase	0	0	407,622	407,622	618,913	211,291	51.84%	Budget includes fewer PMMP and Capital Improvement Projects resulting in more funds being transferred to reserves
	<b>TOTAL EXPENDITURES</b>	<b>745,965</b>	<b>2,133,508</b>	<b>1,827,274</b>	<b>1,827,274</b>	<b>1,842,373</b>	15,099	0.83%	
9410	Interest Income	(10,734)	(9,579)	(10,000)	(10,000)	(10,000)	0	0.00%	No anticipated change
9695	Assessments	(1,666,573)	(1,808,784)	(1,817,274)	(1,817,274)	(1,832,373)	(15,099)	0.83%	Consumer Price Index increase of .79%, Equivalent Dwelling Unit (EDU) slight increase of 1.99
	<b>Subtotal 9000</b>	<b>(1,679,802)</b>	<b>(1,828,231)</b>	<b>(1,827,274)</b>	<b>(1,827,274)</b>	<b>(1,842,373)</b>	(15,099)	0.83%	
	<b>TOTAL REVENUE</b>	<b>(1,679,802)</b>	<b>(1,828,231)</b>	<b>(1,827,274)</b>	<b>(1,827,274)</b>	<b>(1,842,373)</b>	(15,099)	0.83%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>933,837</b>	<b>(305,277)</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - EAST EG ZONE 11**  
**BUDGET UNIT 9371**  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	112,386
1121	Part-Time/Extra Help	18,604
1210	PERS Retirement	15,836
1220	Medicare/FICA	1,900
1230	Group Insurance	26,066
1240	Workers' Compensation	10,185
<b>TOTAL 1000 ACCOUNTS</b>		<b>184,977</b>
2051	Insurance	5,100
2103	Agricultural Services/Supplies	299,593
2111	Building Maintenance	4,600
2122	Chemical Supplies	2,000
2141	Land Improvements	109,857
2191	Electricity	30,502
2193	Refuse Collect/Disposal Services	2,496
2197	Telephone/Telegraph Services	6,865
2198	Water	164,870
2205	Automotive Maintenance Services	903
2236	Fuel/Lubricant Supply	2,960
2275	Rent/Lease Equipment Services	1,000
2591	Professional Services	5,818
2811	Data Processing Maint Services	11,391
<b>TOTAL 2000 ACCOUNTS</b>		<b>647,955</b>
6980	Operating Transfers Out	370,528
<b>TOTAL 6980 ACCOUNTS</b>		<b>370,528</b>
7901	Contingency	20,000
	Reserve Increase	618,913
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>1,842,373</b>
9410	Interest Income	10,000
9695	Assessments	1,832,373
<b>TOTAL 9000 ACCOUNTS</b>		<b>1,842,373</b>
<b>TOTAL REVENUE</b>		<b>1,842,373</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT**  
**EAST ELK GROVE ZONE 11**  
**BUDGET UNIT 9371**  
**SUB-BUDGET LINE ITEM DETAIL**  
**FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>112,386</b>
	FTE (1.81)	112,386	
<b>1121</b>	<b>Part-Time/Extra Help</b>		<b>18,604</b>
		18,604	
<b>1210</b>	<b>PERS Retirement</b>		<b>15,836</b>
	FTE (1.81)	15,836	
<b>1220</b>	<b>Medicare/FICA</b>		<b>1,900</b>
	FTE (1.81)	1,900	
<b>1230</b>	<b>Group Insurance</b>		<b>26,066</b>
	FTE (1.81)	26,066	
<b>1240</b>	<b>Workers' Compensation</b>		<b>10,185</b>
	FTE (1.81)	10,185	
	<b>TOTAL 1000 ACCOUNTS</b>		<b>184,977</b>
<b>2051</b>	<b>Insurance</b>		<b>5,100</b>
	Property insurance	5,100	
<b>2103</b>	<b>Agricultural Services/Supplies</b>		<b>299,593</b>
	Barking	18,500	
	Landscape corridor maintenance contract	66,864	
	Landscape irrigation technician contract	17,039	
	Landscape parks maintenance contract	126,017	
	Landscape supplies to maintain landscape	10,400	
	Pest control - aphid/pest/vole/ground squirrel/weed control	1,650	
	Ballfield and soccerfield renovations	15,000	
	Tree pruning, tree injections, tree work	36,913	
	Weed mowing	7,210	
<b>2111</b>	<b>Building Maintenance</b>		<b>4,600</b>
	Restrooms	4,600	
<b>2122</b>	<b>Chemical Supplies</b>		<b>2,000</b>
	Derr-Okomoto Park spraypark chemicals	2,000	
<b>2141</b>	<b>Land Improvements</b>		<b>109,857</b>
	Booster pump maintenance (13)	5,000	
	Decomposed granite resurface - Derr-Okomoto Park (1/3 per year)	6,000	
	Dog station bags	3,900	
	Irrigation Control Center (ICC) upgrade - Simpson Park	12,000	
	Irrigation parts and repairs	32,500	
	Land improvements for asset preservation	6,000	
	Park furniture, garbage cans	4,650	
	Playground repairs and engineered wood fiber	11,307	
	Sidwalk repairs	20,000	
	Sparyground repairs	2,500	
	Sportcourt resurfacing	6,000	
<b>2191</b>	<b>Electricity</b>		<b>30,502</b>
	Irrigation clocks, pumps	22,612	
	Derr-Okomoto Park electrical shared with Sports Department	7,890	
<b>2193</b>	<b>Refuse Collect/Disposal Services</b>		<b>2,496</b>
	Derr-Okomoto Park	2,496	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT  
EAST ELK GROVE ZONE 11  
BUDGET UNIT 9371  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>6,865</b>
	Telephone (amentity allocation)	4,645	
	Irrigation ICC modem (Strong, Derr-Okomoto, Van Doren, Jordan Parks)	1,680	
	Security camera (Derr-Okomoto Park, Strong Park)	540	
<b>2198</b>	<b>Water</b>		<b>164,870</b>
	Parks and corridors	164,870	
<b>2205</b>	<b>Automotive Maintenance Services</b>		<b>903</b>
	Tires/repairs (acre allocation)	903	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>2,960</b>
	Fuel (acre allocation)	2,960	
<b>2275</b>	<b>Rent/Lease Equipment Services</b>		<b>1,000</b>
	Rental equipment for projects	1,000	
<b>2531</b>	<b>Legal Services</b>		<b>5,818</b>
	Legal fees - PebbleFlex lawsuit	5,818	
<b>2591</b>	<b>Professional Services</b>		<b>11,391</b>
	Backflow testing	2,100	
	Parking lot sweeping	2,777	
	Restroom cleaning contract	6,514	
	<b>TOTAL 2000 ACCOUNTS</b>		<b>647,955</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>370,528</b>
	District Wide cost allocation	184,281	
	Capital Improvememnt Plan Projects: Simspson Park shade structure, shade sail	160,000	
	Overhead reimbursement	22,485	
	Pension bond repayment	3,762	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>370,528</b>
<b>7901</b>	<b>Contingency</b>		<b>20,000</b>
	East Elk Grove Zone #11 contingency	20,000	
	<b>Reserve Increase</b>		<b>618,913</b>
	Capital Replacement Reserve	618,913	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>1,842,373</b>
<b>9410</b>	<b>Interest Income</b>		<b>10,000</b>
	State Local Agency Investment Fund	10,000	
<b>9695</b>	<b>Assessments</b>		<b>1,832,373</b>
	Lighting & Landscape Assessment	1,832,373	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>1,842,373</b>
	<b>TOTAL REVENUE</b>		<b>1,842,373</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**COSUMNES CSD - 2016/17 BUDGET**

DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting

Zone 12 - 9372

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
1110	Salaries	30,252	37,074	45,109	45,109	47,142	2,033	4.51%	Step increases
1210	Retirement	3,995	5,149	6,491	5,201	5,697	496	9.54%	Step increases
1220	Medi/Social Security	439	537	654	654	684	30	4.59%	Step increases
1230	Group Insurance	8,131	8,916	11,532	11,532	10,910	(622)	-5.39%	Rates vary by plans selected by employees
1240	Workers' Compensation	958	1,256	1,832	1,832	4,449	2,617	142.85%	Rate increase
	<b>Subtotal 1000</b>	<b>43,775</b>	<b>52,932</b>	<b>65,618</b>	<b>64,328</b>	<b>68,882</b>	<b>4,554</b>	<b>7.08%</b>	
2051	Insurance	1,573	2,292	2,431	2,600	2,600	0	0.00%	No anticipated change in costs
2103	Ag Services/Supplies	122,246	160,300	194,915	194,915	214,053	19,138	9.82%	Consumer Price Index (CPI) increase of .79%, anticipated increase in park landscaping contract by 10% for last half of the year. Park Maintenance Management Plan (PMMP) project - landscape renovation
2111	Building Maintenance	1,089	1,170	1,900	1,900	1,900	0	0.00%	No anticipated change in costs
2141	Land Improvements	23,405	64,563	97,360	96,953	149,416	52,463	54.11%	PMMP projects added - decomposed granite, Netafim replacement, seal/stripe parking lot, sidewalks, sport court resurfacing
2191	Electricity	12,765	9,306	13,000	13,000	13,000	0	0.00%	No anticipated change in costs
2195	Sewage Disposal Services	549	585	600	600	600	0	0.00%	No anticipated change in costs
2197	Telephone/Telegraph Services	1,281	1,471	3,916	3,916	3,847	(69)	-1.76%	Updated acreage allocation for District Wide (DW) telephone
2198	Water	60,069	61,356	67,813	67,813	69,516	1,703	2.51%	Reclaimed water zone - rate increase
2205	Automotive Maintenance Svs	831	146	538	538	547	9	1.67%	District Wide allocation increase
2236	Fuel/Lubricant Supply	2,093	1,368	1,792	1,792	1,792	0	0.00%	No anticipated change in costs
2591	Professional Services		1,217	2,895	3,855	5,488	1,633	42.36%	New restroom cleaning contract offset by playground inspections (odd numbered fiscal years only)
2811	Data Processing Maint Svs	63			230	0	(230)	-100.00%	Camera license fee to switch cameras to new system - one time cost in 15/16
	<b>Subtotal 2000</b>	<b>226,667</b>	<b>303,778</b>	<b>387,160</b>	<b>388,112</b>	<b>462,759</b>	<b>74,647</b>	<b>19.23%</b>	
3450	Taxes/License./Assmts.	15	19	20	27	47	20	74.07%	New assessment from North Delta Water Agency (\$20)
	<b>Subtotal 3000</b>	<b>15</b>	<b>19</b>	<b>20</b>	<b>27</b>	<b>47</b>	<b>20</b>	<b>74.07%</b>	
6980	Operating Transfers Out	98,597	152,193	86,097	87,387	95,575	8,188	9.37%	District Wide allocation increase
	<b>Subtotal 6980</b>	<b>98,597</b>	<b>152,193</b>	<b>86,097</b>	<b>87,387</b>	<b>95,575</b>	<b>8,188</b>	<b>9.37%</b>	
7901	Contingencies	0	0	5,000	4,040	5,000	960	23.76%	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>4,040</b>	<b>5,000</b>	<b>960</b>	<b>23.76%</b>	
	<b>TOTAL EXPENDITURES</b>	<b>369,054</b>	<b>508,922</b>	<b>543,895</b>	<b>543,894</b>	<b>632,263</b>	<b>88,369</b>	<b>16.25%</b>	
9410	Interest Income	(2,232)	(1,871)	(2,400)	(2,400)	(2,400)	0	0.00%	No anticipated change
9429	Building Rental	(39,285)	(37,900)	(37,860)	(37,860)	(32,892)	4,968	-13.12%	Reduction reflects cell tower lease not renewed
9695	Assessments	(481,482)	(481,461)	(483,742)	(483,741)	(487,536)	(3,795)	0.78%	Consumer Price Index increase of .79%, Equivalent Dwelling Unit (EDU) slight increase of .01
9999	Reserves	0	(71,153)	(19,893)	(19,893)	(109,435)	(89,542)	450.12%	Reserves are being used for the completion of PMMP projects - landscape renovation, decomposed granite, Netafim replacement, seal/stripe parking lot, sidewalks, sport court resurfacing
	<b>Subtotal 9000</b>	<b>(522,999)</b>	<b>(616,885)</b>	<b>(543,895)</b>	<b>(543,894)</b>	<b>(632,263)</b>	<b>(88,369)</b>	<b>16.25%</b>	
	<b>TOTAL REVENUE</b>	<b>(522,999)</b>	<b>(616,885)</b>	<b>(543,895)</b>	<b>(543,894)</b>	<b>(632,263)</b>	<b>(88,369)</b>	<b>16.25%</b>	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>153,945</b>	<b>107,963</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - STONELAKE ZONE 12**  
**BUDGET UNIT 9372**  
 SUB-BUDGET LINE ITEM SUMMARY  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	47,142
1210	PERS Retirement	5,697
1220	Medicare/FICA	684
1230	Group Insurance	10,910
1240	Workers' Compensation	4,449
<b>TOTAL 1000 ACCOUNTS</b>		<b>68,882</b>
2051	Insurance	2,600
2103	Agricultural Services/Supplies	214,053
2111	Building Maintenance	1,900
2141	Land Improvements	149,416
2191	Electricity	13,000
2195	Sewage Disposal Services	600
2197	Telephone/Telegraph Services	3,847
2198	Water	69,516
2205	Automotive Maintenance Services	547
2236	Fuel/Lubricant Supply	1,792
2591	Professional Services	5,488
<b>TOTAL 2000 ACCOUNTS</b>		<b>462,759</b>
3450	Taxes/Licenses/Assessments	47
<b>TOTAL 3000 ACCOUNTS</b>		<b>47</b>
6980	Operating Transfers Out	95,575
<b>TOTAL 6980 ACCOUNTS</b>		<b>95,575</b>
7901	Contingency	5,000
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>632,263</b>
9410	Interest Income	2,400
9429	Building Rental	32,892
9695	Assessments	487,536
9999	Reserves	109,435
<b>TOTAL 9000 ACCOUNTS</b>		<b>632,263</b>
<b>TOTAL REVENUE</b>		<b>632,263</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - STONELAKE ZONE 12**  
**BUDGET UNIT 9372**  
**SUB-BUDGET LINE ITEM DETAIL**  
**FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>47,142</b>
	FTE (0.74)	47,142	
<b>1210</b>	<b>PERS Retirement</b>		<b>5,697</b>
	FTE (0.74)	5,697	
<b>1220</b>	<b>Medicare/FICA</b>		<b>684</b>
	FTE (0.74)	684	
<b>1230</b>	<b>Group Insurance</b>		<b>10,910</b>
	FTE (0.74)	10,910	
<b>1240</b>	<b>Workers' Compensation</b>		<b>4,449</b>
	FTE (0.74)	4,449	
<b>TOTAL 1000 ACCOUNTS</b>			<b>68,882</b>
<b>2051</b>	<b>Insurance</b>		<b>2,600</b>
	Property insurance	2,600	
<b>2103</b>	<b>Agricultural Services/Supplies</b>		<b>214,053</b>
	Ballfield infield mix	3,000	
	Landscape corridor maintenance contract	24,426	
	Landscape parks maintenance contract	81,457	
	Landscape renovations	75,000	
	Landscape supplies to maintain landscape	3,500	
	Pest control - aphid/pest/vole/ground squirrel/weed control	3,000	
	Tree pruning, tree injections, tree work	23,670	
<b>2111</b>	<b>Building Maintenance</b>		<b>1,900</b>
	Nottoli Park restroom supplies	1,900	
<b>2141</b>	<b>Land Improvements</b>		<b>149,416</b>
	Decomposed granite resurface - Nottoli Park	12,600	
	Dog station bags	3,900	
	Pump enclosure - Henderson Park	2,300	
	Irrigation Control Center (ICC) upgrade - Nottoli Park	4,000	
	Irrigation parts and repairs	23,600	
	Land improvements for asset preservation	4,000	
	Playground repairs and engineered wood fiber	6,016	
	Seal & stripe Nottoli Park parking lot	20,000	
	Sport court resurfacing	13,500	
	Netafim replacement	50,000	
	Pump maintenance and repair	2,000	
	Sidewalk repairs	7,500	
<b>2191</b>	<b>Electricity</b>		<b>13,000</b>
	Irrigation clocks, pumps	8,000	
	Nottoli Park electrical shared with Sports Department	5,000	
<b>2195</b>	<b>Sewage Disposal Services</b>		<b>600</b>
	Nottoli Park restroom	600	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>3,847</b>
	Telephone (amentity allocation)	2,887	
	Irrigation ICC modem - Nottoli Park	420	
	Security camera -Nottoli Park	540	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - STONELAKE ZONE 12**  
**BUDGET UNIT 9372**  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>			<b>AMOUNT</b>
<b>2198</b>	<b>Water</b>			<b>69,516</b>
	Parks and corridors	69,516		
<b>2205</b>	<b>Automotive Maintenance Services</b>			<b>547</b>
	Tires/repairs (acre allocation)	547		
<b>2236</b>	<b>Fuel/Lubricant Supply</b>			<b>1,792</b>
	Fuel (acre allocation)	1,792		
<b>2591</b>	<b>Professional Services</b>			<b>5,488</b>
	Backflow testing	420		
	Parking lot sweeping	1,811		
	Restroom cleaning contract	3,257		
	<b>TOTAL 2000 ACCOUNTS</b>			<b>462,759</b>
<b>3450</b>	<b>Taxes/Licenses/Assessments</b>			<b>47</b>
	North Delta Water Agency	27		
	Water Quality Assessment	20		
	<b>TOTAL 3000 ACCOUNTS</b>			<b>47</b>
<b>6980</b>	<b>Operating Transfers Out</b>			<b>95,575</b>
	District Wide cost allocation	83,789		
	Overhead allocation	10,461		
	Pension bond repayment	1,325		
	<b>TOTAL 6980 ACCOUNTS</b>			<b>95,575</b>
<b>7901</b>	<b>Contingency</b>			<b>5,000</b>
	Stonelake Zone #12 contingency	5,000		
	<b>TOTAL EXPENDITURE ACCOUNTS</b>			<b>632,263</b>
<b>9410</b>	<b>Interest Income</b>			<b>2,400</b>
	State Local Agency Investment Fund	2,400		
<b>9429</b>	<b>Building Rental</b>			<b>32,892</b>
	Cell tower revenue	32,892		
<b>9695</b>	<b>Assessments</b>			<b>487,536</b>
	Lighting & Landscape Assessment	487,536		
<b>9999</b>	<b>Reserves</b>			<b>109,435</b>
	Capital Replacement Reserve	109,435		
	<b>TOTAL 9000 ACCOUNTS</b>			<b>632,263</b>
	<b>TOTAL REVENUE</b>			<b>632,263</b>
	<b>NET OVERAGE/(DEFICIT)</b>			<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**COSUMNES CSD - 2016/17 BUDGET**

**DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting**

**Zone 13 - 9373**

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
1110	Salaries	207,118	263,619	312,168	312,168	327,187	15,019	4.81%	Step Increases
1121	Part-Time/Extra Help	18,783	45,972	52,931	52,931	71,831	18,900	35.71%	Step increases
1210	Retirement	27,302	37,044	51,253	39,795	46,812	7,017	17.63%	Step increases
1220	Medi/Social Security	4,414	7,769	6,208	6,208	6,526	318	5.12%	Step increases
1230	Group Insurance	57,862	64,910	79,087	79,087	77,124	(1,963)	-2.48%	Rates vary by plans selected by employees
1240	Workers' Compensation	6,914	8,956	12,901	12,091	31,943	19,852	164.19%	Rate increase
	<b>Subtotal 1000</b>	<b>322,393</b>	<b>428,270</b>	<b>514,548</b>	<b>502,280</b>	<b>561,423</b>	<b>59,143</b>	<b>11.77%</b>	
2051	Insurance	9,493	9,084	10,500	10,500	10,500	0	0.00%	No anticipated change in costs
2081	Postage Service		2		3	0	(3)	-100.00%	Unanticipated cost at mid-year - no need to budget in 16/17
2103	Ag Services/Supplies	606,632	1,197,304	667,192	667,192	783,374	116,182	17.41%	Consumer Price Index (CPI) increase of .79%, anticipated increase in park landscaping contract by 10% for last half of the year. Park Maintenance Management Plan (PMMP) project - barking, ball field mix installation and soccer field renovation
2111	Building Maintenance	6,500	7,034	7,000	7,000	15,000	8,000	114.29%	Epoxy restroom floors at Morse park
2122	Chemical Supplies	1,925	1,233	2,500	2,500	2,500	0	0.00%	No anticipated change in costs
2141	Land Improvements	84,632	157,199	369,311	375,636	201,201	(174,435)	-46.44%	PMMP projects added - decomposed granite, ballfield fencing (sidewalk repair was a large expense in 15/16 as well as the playground resurfacing which is needed every other year)
2191	Electricity	54,225	52,330	60,000	60,000	60,000	0	0.00%	No anticipated change in costs
2193	Refuse Collect/Disposal Svcs	3,646	3,918	4,104	4,104	4,104	0	0.00%	No anticipated change in costs
2195	Sewage Disposal Services	7,136	4,550	3,308	3,308	3,308	0	0.00%	No anticipated change in costs
2197	Telephone/Telegraph Services	6,631	7,377	16,313	16,313	17,526	1,213	7.44%	Updated acreage allocation for District Wide (DW) telephone
2198	Water	256,157	250,955	305,170	305,170	207,354	(97,816)	-32.05%	Reduction reflective of less watering
2205	Automotive Maintenance Svcs	3,599	1,143	4,198	4,198	4,268	70	1.67%	District Wide allocation increase
2226	Expendable Tools	476	12		130	0	(130)	-100.00%	Unanticipated cost at mid-year - no need to budget in 16/17
2236	Fuel/Lubricant Supply	9,061	10,678	13,992	13,992	13,992	0	0.00%	No anticipated change in costs
2275	Rent/Lease Equipment Service				508	1,500	992	195.28%	Restroom rental (while floors are epoxied)
2531	Legal Services				8,575	8,780	205	2.39%	PebbleFlex lawsuit
2591	Professional Services	4,031	5,680	13,430	11,201	46,353	35,152	313.83%	New restroom cleaning contract, Playground inspections (to be completed in even years)
	<b>Subtotal 2000</b>	<b>1,055,222</b>	<b>1,708,499</b>	<b>1,482,668</b>	<b>1,496,178</b>	<b>1,379,760</b>	<b>(116,418)</b>	<b>-7.78%</b>	
3450	Taxes/License./Assmts.	648	664	700	700	700	0	0.00%	No anticipated change in costs
	<b>Subtotal 3000</b>	<b>648</b>	<b>664</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>0</b>	<b>0.00%</b>	
4302	Other Equipment	0	0	26,000	26,000	0	(26,000)	-100.00%	Security camera - one time cost in 15/16
4305	Computer Equipment	0	0	700	700	700	0	0.00%	No anticipated change in costs
	<b>Subtotal 4000</b>	<b>0</b>	<b>0</b>	<b>26,700</b>	<b>26,700</b>	<b>700</b>	<b>(26,000)</b>	<b>-97.38%</b>	
6980	Operating Transfers Out	377,919	403,229	796,393	806,851	471,830	(335,021)	-41.52%	District Wide allocation increase and transfer to Planning Division for Capital Improvement Project (CIP) for Morse dog park improvement
	<b>Subtotal 6980</b>	<b>377,919</b>	<b>403,229</b>	<b>796,393</b>	<b>806,851</b>	<b>471,830</b>	<b>(335,021)</b>	<b>-41.52%</b>	
7901	Contingencies	0	0	15,000	15,000	20,000	5,000	33.33%	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>20,000</b>	<b>5,000</b>	<b>33.33%</b>	

**"IN-HOUSE WORKSHEET"**  
**COSUMNES CSD - 2016/17 BUDGET**

DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting

Zone 13 - 9373

	Reserve Increase			535,450	654,750	989,051	334,301	51.06%	Cost of PMMP project in 16/17 compared to 15/16 is less allowing for more funds to be set aside for future projects
	<b>TOTAL EXPENDITURES</b>	<b>1,756,182</b>	<b>2,540,662</b>	<b>3,371,459</b>	<b>3,502,459</b>	<b>3,423,464</b>	(78,995)	-2.26%	
6990	Operating Transfers In	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	0	0.00%	No anticipated change in transfer coming in
9410	Interest Income	(29,095)	(28,197)	(25,700)	(25,700)	(25,700)	0	0.00%	No anticipated change in interest earned
9429	Building Rental	(24,000)	(24,900)	(24,000)	(140,000)	(51,600)	88,400	-63.14%	New cell tower at Luttig (revenue higher in 15/16 for one-time back rent)
9695	Assessments	(3,279,514)	(3,304,575)	(3,320,459)	(3,320,459)	(3,344,864)	(24,405)	0.73%	Consumer Price Index increase of .79%, offsets Equivalent Dwelling Unit (EDU) decrease of 4.61
9998	Encumbered Funds	0	(45,500)	0	(15,000)	0	15,000	-100.00%	No funds encumbered
	<b>Subtotal 9000</b>	<b>(3,332,609)</b>	<b>(3,405,342)</b>	<b>(3,370,159)</b>	<b>(3,501,159)</b>	<b>(3,422,164)</b>	78,995	-2.26%	
	<b>TOTAL REVENUE</b>	<b>(3,333,909)</b>	<b>(3,406,642)</b>	<b>(3,371,459)</b>	<b>(3,502,459)</b>	<b>(3,423,464)</b>	78,995	-2.26%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>1,577,727</b>	<b>865,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
EAST FRANKLIN ZONE 13  
BUDGET UNIT 9373  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	327,187
1121	Part-Time/Extra Help	71,831
1210	PERS Retirement	46,812
1220	Medicare/FICA	6,526
1230	Group Insurance	77,124
1240	Workers' Compensation	31,943
<b>TOTAL 1000 ACCOUNTS</b>		<b>561,423</b>
2051	Insurance	10,500
2103	Agricultural Services/Supplies	783,374
2111	Building Maintenance	15,000
2122	Chemical Supplies	2,500
2141	Land Improvements	201,201
2191	Electricity	60,000
2193	Refuse Collect/Disposal Services	4,104
2195	Sewage Disposal Services	3,308
2197	Telephone/Telegraph Services	17,526
2198	Water	207,354
2205	Automotive Maintenance Services	4,268
2236	Fuel/Lubricant Supply	13,992
2275	Rent/Lease Equipment Services	1,500
2531	Legal Services	8,780
2591	Professional Services	46,353
<b>TOTAL 2000 ACCOUNTS</b>		<b>1,379,760</b>
3450	Taxes/Licenses/Assessments	700
<b>TOTAL 3000 ACCOUNTS</b>		<b>700</b>
4305	Computer Equipment	700
<b>TOTAL 4000 ACCOUNTS</b>		<b>700</b>
6980	Operating Transfers Out	471,830
<b>TOTAL 6980 ACCOUNTS</b>		<b>471,830</b>
7901	Contingency	20,000
	Reserve Increase	989,051
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>3,423,464</b>
6990	Operating Transfers In	1,300
<b>Subtotal 6990</b>		<b>1,300</b>
9410	Interest Income	25,700
9429	Building Rental	51,600
9695	Assessments	3,344,864
<b>TOTAL 9000 ACCOUNTS</b>		<b>3,422,164</b>
<b>TOTAL REVENUE</b>		<b>3,423,464</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
EAST FRANKLIN ZONE 13  
BUDGET UNIT 9373  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>327,187</b>
	FTE (5.74)	327,187	
<b>1121</b>	<b>Part-Time/Extra Help</b>		<b>71,831</b>
	FTE (2.80)	71,831	
<b>1210</b>	<b>PERS Retirement</b>		<b>46,812</b>
	FTE (5.74)	46,812	
<b>1220</b>	<b>Medicare/FICA</b>		<b>6,526</b>
	FTE (5.74)	6,526	
<b>1230</b>	<b>Group Insurance</b>		<b>77,124</b>
	FTE (5.74)	77,124	
<b>1240</b>	<b>Workers' Compensation</b>		<b>31,943</b>
	FTE (5.74)	31,943	
<b>TOTAL 1000 ACCOUNTS</b>			<b>561,423</b>
<b>2051</b>	<b>Insurance</b>		<b>10,500</b>
	Property insurance	10,500	
<b>2103</b>	<b>Agricultural Services/Supplies</b>		<b>783,374</b>
	Ballfield and soccerfield renovations	22,500	
	Barking	100,000	
	Dog Park maintenance - Morse Park	25,000	
	Landscape corridor maintenance contract	216,365	
	Landscape Irrigation Technician contract and extra work from contractors	28,879	
	Landscape parks maintenance contract	285,142	
	Pest control - aphid/pest/vole/ground squirrel/weed control	10,800	
	Tree pruning, tree injections, tree work	93,728	
	Weed mowing	960	
<b>2111</b>	<b>Building Maintenance</b>		<b>15,000</b>
	Restroom supplies	7,000	
	Epoxy restroom floors	8,000	
<b>2122</b>	<b>Chemical Supplies</b>		<b>2,500</b>
	Morse Park	2,500	
<b>2141</b>	<b>Land Improvements</b>		<b>201,201</b>
	Ball field fence repairs	5,000	
	Decomposed granite resurfacing	25,000	
	Dog station bags	12,480	
	Irrigation Control Center (ICC) upgrade - Morse and Luittig Parks	16,000	
	Irrigation parts and repairs	60,000	
	Land improvements for asset preservation	20,000	
	Parking lot seal & stripe -Kunsting, Morse, Stephenson Parks	36,200	
	Playground repairs and engineered wood fiber	19,021	
	Sport court resurfacing -Machado Park and Schauer Park Basketball	5,000	
	Sprayground surface repair - Morse Park	2,500	
<b>2191</b>	<b>Electricity</b>		<b>60,000</b>
	Irrigation clocks, pumps	60,000	
<b>2193</b>	<b>Refuse Collect/Disposal Services</b>		<b>4,104</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
EAST FRANKLIN ZONE 13  
BUDGET UNIT 9373  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
	Dumpster service	4,104	
<b>2195</b>	<b>Sewage Disposal Services</b>		<b>3,308</b>
	Restrooms	3,308	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>17,526</b>
	Telephone (amentity allocation)	12,486	
	Irrigation ICC modem - Morse, Buscher, and Kunsting Parks	1,740	
	Secuirty cameras - Backer, Luttig, Machado, and Buscher Parks	2,400	
	Erhardt Park alarm	900	
<b>2198</b>	<b>Water</b>		<b>207,354</b>
	Parks and corridors	207,354	
<b>2205</b>	<b>Automotive Maintenance Services</b>		<b>4,268</b>
	Tires/repairs (acre allocation)	4,268	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>13,992</b>
	Fuel (acre allocation)	13,992	
<b>2275</b>	<b>Rent/Lease Equipment Services</b>		<b>1,500</b>
	Park porta potties (when restroom floors epoxied)	1,500	
<b>2531</b>	<b>Legal Services</b>		<b>8,780</b>
	Legal fees - PebbleFlex lawsuit	8,780	
<b>2591</b>	<b>Professional Services</b>		<b>46,353</b>
	Alarm monitoring - Sonitrol	700	
	Backflow testing	1,680	
	Parking lot sweeping	6,943	
	Playground inspections	11,880	
	Pump testing	250	
	Restroom cleaning contract	22,800	
	Sprayground permit	600	
	Storm device cleaning	1,500	
	<b>TOTAL 2000 ACCOUNTS</b>		<b>1,379,760</b>
<b>3450</b>	<b>Taxes/Licenses/Assessments</b>		<b>700</b>
	Taxes	700	
	<b>TOTAL 3000 ACCOUNTS</b>		<b>700</b>
<b>4305</b>	<b>Computer Equipment</b>		<b>700</b>
	Security camera rebuild	700	
	<b>TOTAL 4000 ACCOUNTS</b>		<b>700</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>471,830</b>
	District Wide cost allocation	414,885	
	Overhead allocation	46,206	
	Pension bond repayment	10,739	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>471,830</b>
<b>7901</b>	<b>Contingency</b>		<b>20,000</b>
	East Franklin Zone #13 contingency	20,000	
	<b>Reserve Increase</b>		<b>989,051</b>
	Capital Replacement Reserve	989,051	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
EAST FRANKLIN ZONE 13  
BUDGET UNIT 9373  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
		<b>TOTAL EXPENDITURE ACCOUNTS</b>	<b>3,423,464</b>
<b>6990</b>	<b>Facility Use Cost Recovery</b>		<b>1,300</b>
	Stephenson Recreation Center for water	1,300	
	<b>Subtotal 6990</b>		<b>1,300</b>
<b>9410</b>	<b>Interest Income</b>		<b>25,700</b>
	State Local Agency Investment Fund	25,700	
<b>9429</b>	<b>Building Rental</b>		<b>51,600</b>
	Luttig Park cell tower lease	24,000	
	New cell lease (Luttig Park)	27,600	
<b>9695</b>	<b>Assessments</b>		<b>3,344,864</b>
	Lighting & Landscape Assessment	3,344,864	
		<b>TOTAL 9000 ACCOUNTS</b>	<b>3,422,164</b>
		<b>TOTAL REVENUE</b>	<b>3,423,464</b>
		<b>NET OVERAGE/(DEFICIT)</b>	<b>0</b>

**"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2016/17 BUDGET**

DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting

Zone 14 - 9374

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
2525	Engineering Service	1,200	1,200	1,200	1,200	1,200	0	0.00%	No anticipated change in costs
	<b>Subtotal 2000</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	0	0.00%	
6980	Operating Transfers Out	30,000	64,350	89,490	89,490	127,830	38,340	42.84%	Transfer to Camden Benefit Zone 2 and Benefit Zone 9 Waterman/Park Village
	<b>Subtotal 6980</b>	<b>30,000</b>	<b>64,350</b>	<b>89,490</b>	<b>89,490</b>	<b>127,830</b>	38,340	42.84%	
	Reserve Increase	0	0	47,968	47,968	21,351	(26,617)	-55.49%	Capital replacement reserve based on remaining balance after operating expenses paid
	<b>TOTAL EXPENDITURES</b>	<b>31,200</b>	<b>65,550</b>	<b>138,658</b>	<b>138,658</b>	<b>150,381</b>	11,723	8.45%	
9410	Interest Income	(751)	(581)	(700)	(700)	(700)	0	0.00%	No anticipated change
9695	Assessments	(136,373)	(136,127)	(137,958)	(137,958)	(149,681)	(11,723)	8.50%	Consumer Price Index (CPI) increase of 3.02% (San Francisco-Oakland -San Jose factor). District will charge the full assessment allowed (no adjustment made for CPI in 15/16)
	<b>Subtotal 9000</b>	<b>(137,124)</b>	<b>(136,708)</b>	<b>(138,658)</b>	<b>(138,658)</b>	<b>(150,381)</b>	(11,723)	8.45%	
	<b>TOTAL REVENUE</b>	<b>(137,124)</b>	<b>(136,708)</b>	<b>(138,658)</b>	<b>(138,658)</b>	<b>(150,381)</b>	(11,723)	8.45%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>105,924</b>	<b>71,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - CAMDEN PARK ZONE 14**  
**BUDGET UNIT 9374**  
 SUB-BUDGET LINE ITEM SUMMARY  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
2525	Engineering Services	1,200
	<b>TOTAL 2000 ACCOUNTS</b>	<b>1,200</b>
6980	Operating Transfers Out	127,830
	<b>TOTAL 6980 ACCOUNTS</b>	<b>127,830</b>
	Reserve Increase	21,351
	<b>TOTAL EXPENDITURE ACCOUNTS</b>	<b>150,381</b>
9410	Interest Income	700
9695	Assessments	149,681
	<b>TOTAL 9000 ACCOUNTS</b>	<b>150,381</b>
	<b>TOTAL REVENUE</b>	<b>150,381</b>
	<b>NET OVERAGE/(DEFICIT)</b>	<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - CAMDEN PARK ZONE 14**  
**BUDGET UNIT 9374**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2525</b>	<b>Engineering</b>		<b>1,200</b>
	Engineering services	1,200	
<b>TOTAL 2000 ACCOUNTS</b>			<b>1,200</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>127,830</b>
	Transfer to Camden Zone #2	70,490	
	Transfer to Waterman Park Village #9B	57,340	
<b>TOTAL 6980 ACCOUNTS</b>			<b>127,830</b>
	<b>Reserve Increase</b>		<b>21,351</b>
	Capital Replacement Reserve	21,351	
<b>TOTAL EXPENDITURE ACCOUNTS</b>			<b>150,381</b>
<b>9410</b>	<b>Interest Income</b>		<b>700</b>
	State Local Agency Investment Fund	700	
<b>9695</b>	<b>Assessments</b>		<b>149,681</b>
	Lighting & Landscape Assessment	149,681	
<b>TOTAL 9000 ACCOUNTS</b>			<b>150,381</b>
<b>TOTAL REVENUE</b>			<b>150,381</b>
<b>NET OVERAGE/(DEFICIT)</b>			<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**COSUMNES CSD - 2016/17 BUDGET**

DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting

Zone 15 - 9375

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
2005	Advertising/Legal Notice	400	0	400	400	0	(400)	-100.00%	No anticipated cost in advertising in 16/17
2525	Engineering Service	550	550	550	550	550	0	0.00%	No anticipated change in costs
	<b>Subtotal 2000</b>	<b>950</b>	<b>550</b>	<b>950</b>	<b>950</b>	<b>550</b>	<b>(400)</b>	<b>-42.11%</b>	
6980	Operating Transfers Out	6,000	6,042	6,079	6,079	6,079	0	0.00%	Transfer to Benefit Zone 3 - Elk Grove West Vineyard
	<b>Subtotal 6980</b>	<b>6,000</b>	<b>6,042</b>	<b>6,079</b>	<b>6,079</b>	<b>6,079</b>	<b>0</b>	<b>0.00%</b>	
	Reserve Increase	0	0	13,927	13,927	15,994	2,067	14.84%	Capital replacement reserve based on remaining balance after operating expenses paid
	<b>TOTAL EXPENDITURES</b>	<b>6,950</b>	<b>6,592</b>	<b>20,956</b>	<b>20,956</b>	<b>22,623</b>	<b>1,667</b>	<b>7.95%</b>	
9410	Interest Income	(148)	(126)	(200)	(200)	(200)	0	0.00%	No anticipated change
9695	Assessments	(20,447)	(20,514)	(20,756)	(20,756)	(22,423)	(1,667)	8.03%	Consumer Price Index (CPI) increase of 3.02% (San Francisco-Oakland -San Jose factor). District will charge the full assessment allowed (no adjustment made for CPI in 15/16)
	<b>Subtotal 9000</b>	<b>(20,595)</b>	<b>(20,640)</b>	<b>(20,956)</b>	<b>(20,956)</b>	<b>(22,623)</b>	<b>(1,667)</b>	<b>7.95%</b>	
	<b>TOTAL REVENUE</b>	<b>(20,595)</b>	<b>(20,640)</b>	<b>(20,956)</b>	<b>(20,956)</b>	<b>(22,623)</b>	<b>(1,667)</b>	<b>7.95%</b>	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>13,645</b>	<b>14,048</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - VISTA CREEK ZONE 15**  
**BUDGET UNIT 9375**  
 SUB-BUDGET LINE ITEM SUMMARY  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
2525	Engineering Services	550
	<b>TOTAL 2000 ACCOUNTS</b>	<b>550</b>
6980	Operating Transfers Out	6,079
	<b>TOTAL 6980 ACCOUNTS</b>	<b>6,079</b>
	Reserve Increase	15,994
	<b>TOTAL EXPENDITURE ACCOUNTS</b>	<b>22,623</b>
9410	Interest Income	200
9695	Assessments	22,423
	<b>TOTAL 9000 ACCOUNTS</b>	<b>22,623</b>
	<b>TOTAL REVENUE</b>	<b>22,623</b>
	<b>NET OVERAGE/(DEFICIT)</b>	<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - VISTA CREEK ZONE 15**  
**BUDGET UNIT 9375**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
<b>2525</b>	<b>Engineering</b>	<b>550</b>
	Engineering services	550
	<b>TOTAL 2000 ACCOUNTS</b>	<b>550</b>
<b>6980</b>	<b>Operating Transfers Out</b>	<b>6,079</b>
	Transfer to Elk Grove / West Vineyard Zone #3	6,079
	<b>TOTAL 6980 ACCOUNTS</b>	<b>6,079</b>
	<b>Reserve Increase</b>	<b>15,994</b>
	Capital Replacement Reserve	15,994
	<b>TOTAL EXPENDITURE ACCOUNTS</b>	<b>22,623</b>
<b>9410</b>	<b>Interest Income</b>	<b>200</b>
	State Local Agency Investment Fund	200
<b>9695</b>	<b>Assessments</b>	<b>22,423</b>
	Lighting & Landscape Assessment	22,423
	<b>TOTAL 9000 ACCOUNTS</b>	<b>22,623</b>
	<b>TOTAL REVENUE</b>	<b>22,623</b>
	<b>NET OVERAGE/(DEFICIT)</b>	<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**COSUMNES CSD - 2016/17 BUDGET**

DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting

Zone 16 - 9380

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
2525	Engineering Service	1,500	1,500	1,615	1,615	1,615	0	0.00%	No anticipated change in costs
	<b>Subtotal 2000</b>	<b>1,500</b>	<b>1,500</b>	<b>1,615</b>	<b>1,615</b>	<b>1,615</b>	0	0.00%	
6980	Operating Transfers Out	30,000	43,000	55,000	55,000	80,400	25,400	46.18%	Transfer to Benefit Zone 9 -Waterman/Park Village
	<b>Subtotal 6980</b>	<b>30,000</b>	<b>43,000</b>	<b>55,000</b>	<b>55,000</b>	<b>80,400</b>	25,400	46.18%	
	Reserve Increase	0	0	69,979	69,979	55,643	(14,336)	-20.49%	Capital replacement reserve based on remaining balance after operating expenses paid
	<b>TOTAL EXPENDITURES</b>	<b>31,500</b>	<b>44,500</b>	<b>126,594</b>	<b>126,594</b>	<b>137,658</b>	11,064	8.74%	
9410	Interest Income	(754)	(587)	(700)	(700)	(700)	0	0.00%	No anticipated change in interest income
9695	Assessments	(123,934)	(124,753)	(125,894)	(125,894)	(136,958)	(11,064)	8.79%	Consumer Price Index (CPI) increase of 3.02% (San Francisco-Oakland -San Jose factor). District will charge the full assessment allowed (no adjustment made for CPI in 15/16)
	<b>Subtotal 9000</b>	<b>(124,688)</b>	<b>(125,340)</b>	<b>(126,594)</b>	<b>(126,594)</b>	<b>(137,658)</b>	(11,064)	8.74%	
	<b>TOTAL REVENUE</b>	<b>(124,688)</b>	<b>(125,340)</b>	<b>(126,594)</b>	<b>(126,594)</b>	<b>(137,658)</b>	(11,064)	8.74%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>93,188</b>	<b>80,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
FALLBROOK PARK LANE ZONE 16  
BUDGET UNIT 9380  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
2525	Engineering Services	1,615
	<b>TOTAL 2000 ACCOUNTS</b>	<b>1,615</b>
6980	Operating Transfers Out	80,400
	<b>TOTAL 6980 ACCOUNTS</b>	<b>80,400</b>
	Reserve Increase	55,643
	<b>TOTAL EXPENDITURE ACCOUNTS</b>	<b>137,658</b>
9410	Interest Income	700
9695	Assessments	136,958
	<b>TOTAL 9000 ACCOUNTS</b>	<b>137,658</b>
	<b>TOTAL REVENUE</b>	<b>137,658</b>
	<b>NET OVERAGE/(DEFICIT)</b>	<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
FALLBROOK PARK LANE ZONE 16  
BUDGET UNIT 9380  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2525</b>	<b>Engineering</b>		<b>1,615</b>
	Engineering services	1,615	
<b>TOTAL 2000 ACCOUNTS</b>			<b>1,615</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>80,400</b>
	Transfer to Zone #9	80,400	
<b>TOTAL 6980 ACCOUNTS</b>			<b>80,400</b>
	<b>Reserve Increase</b>		<b>55,643</b>
	Capital Replacement Reserve	55,643	
<b>TOTAL EXPENDITURE ACCOUNTS</b>			<b>137,658</b>
<b>9410</b>	<b>Interest Income</b>		<b>700</b>
	State Local Agency Investment Fund	700	
<b>9695</b>	<b>Assessments</b>		<b>136,958</b>
	Lighting & Landscape Assessment	136,958	
<b>TOTAL 9000 ACCOUNTS</b>			<b>137,658</b>
<b>TOTAL REVENUE</b>			<b>137,658</b>
<b>NET OVERAGE/(DEFICIT)</b>			<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**COSUMNES CSD - 2016/17 BUDGET**

DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting

Zone 17 - 9381

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
1110	Salaries	69,220	77,312	83,849	83,849	85,775	1,926	2.30%	Step increases
1210	Retirement	9,322	10,938	12,270	9,797	10,367	570	5.82%	Step increases
1220	Medi/Social Security	1,003	1,121	1,216	1,216	1,244	28	2.30%	Step increases
1230	Group Insurance	27,727	27,091	28,337	28,337	28,855	518	1.83%	Rates vary by plans selected by employees
1240	Workers' Compensation	526	2,711	3,324	3,324	8,317	4,993	150.21%	Rate increase
	<b>Subtotal 1000</b>	<b>107,798</b>	<b>119,173</b>	<b>128,996</b>	<b>126,523</b>	<b>134,558</b>	<b>8,035</b>	<b>6.35%</b>	
2051	Insurance	358	0	400	400	400	0	0.00%	No anticipated change in costs
2076	Office Supplies	0	0	80	80	80	0	0.00%	No anticipated change in costs
2103	Ag Services/Supplies	754,100	771,959	811,135	811,136	857,455	46,319	5.71%	Consumer Price Index (CPI) increase of .079%, anticipated increase in park landscaping contract by 10% for last half of the year
2141	Land Improvements	101,589	68,692	72,000	106,000	72,000	(34,000)	-32.08%	15/16 increased at mid-year per City request for extra work
2197	Telephone/Telegraph Services	1,037	1,220	3,878	3,378	4,109	731	21.64%	Updated acreage allocation for District Wide(DW) telephone
2205	Automotive Maintenance Svs	1,091	91	336	336	342	6	1.79%	District Wide allocation increase
2236	Fuel/Lubricant Supply	2,746	855	1,120	1,120	1,120	0	0.00%	No anticipated change in costs
2531	Legal Services			0	0	468	468	100.00%	PebbleFlex lawsuit
2591	Professional Services	1,605	1,759	17,040	17,040	17,580	540	3.17%	Playground inspections (occur in even fiscal years)
	<b>Subtotal 2000</b>	<b>862,526</b>	<b>844,585</b>	<b>905,989</b>	<b>939,490</b>	<b>953,553</b>	<b>14,063</b>	<b>1.50%</b>	
6980	Operating Transfers Out	22,993	21,765	14,717	17,190	27,187	9,997	58.16%	District Wide allocation increase
	<b>Subtotal 6980</b>	<b>22,993</b>	<b>21,765</b>	<b>14,717</b>	<b>17,190</b>	<b>27,187</b>	<b>9,997</b>	<b>58.16%</b>	
7901	Contingencies	0	0	4,790	4,790	4,790	0	0.00%	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>4,790</b>	<b>4,790</b>	<b>4,790</b>	<b>0</b>	<b>0.00%</b>	
	<b>TOTAL EXPENDITURES</b>	<b>993,317</b>	<b>985,523</b>	<b>1,054,492</b>	<b>1,087,993</b>	<b>1,120,088</b>	<b>32,095</b>	<b>2.95%</b>	
9410	Interest Income	(119)	(704)	(601)	(601)	(601)	0	0.00%	No anticipated change in interest income
9699	Service Fees/Charges-Other	(1,083,927)	(983,264)	(1,053,891)	(1,087,392)	(1,119,487)	(32,095)	2.95%	Per City-CSD agreement, fees set to match expenditures
	<b>Subtotal 9000</b>	<b>(1,084,046)</b>	<b>(983,968)</b>	<b>(1,054,492)</b>	<b>(1,087,993)</b>	<b>(1,120,088)</b>	<b>(32,095)</b>	<b>2.95%</b>	
	<b>TOTAL REVENUE</b>	<b>(1,084,046)</b>	<b>(983,968)</b>	<b>(1,054,492)</b>	<b>(1,087,993)</b>	<b>(1,120,088)</b>	<b>(32,095)</b>	<b>2.95%</b>	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>90,729</b>	<b>(1,555)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
CITY LANDSCAPE ZONE 17  
BUDGET UNIT 9381  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	85,775
1210	PERS Retirement	10,367
1220	Medicare/FICA	1,244
1230	Group Insurance	28,855
1240	Workers' Compensation	8,317
<b>TOTAL 1000 ACCOUNTS</b>		<b>134,558</b>
2051	Insurance	400
2076	Office Supplies	80
2103	Agricultural Services/Supplies	857,455
2141	Land Improvements	72,000
2197	Telephone/Telegraph Services	4,109
2205	Automotive Maintenance Services	342
2236	Fuel/Lubricant Supply	1,120
2531	Legal Services	468
2591	Professional Services	17,580
<b>TOTAL 2000 ACCOUNTS</b>		<b>953,553</b>
6980	Operating Transfers Out	27,187
<b>TOTAL 6980 ACCOUNTS</b>		<b>27,187</b>
7901	Contingency	4,790
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>1,120,088</b>
9410	Interest Income	601
9699	Service Fees/Charges	1,119,487
<b>TOTAL 9000 ACCOUNTS</b>		<b>1,120,088</b>
<b>TOTAL REVENUE</b>		<b>1,120,088</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
CITY LANDSCAPE ZONE 17  
BUDGET UNIT 9381  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>85,775</b>
	FTE (1.39)	85,775	
<b>1210</b>	<b>PERS Retirement</b>		<b>10,367</b>
	FTE (1.39)	10,367	
<b>1220</b>	<b>Medicare/FICA</b>		<b>1,244</b>
	FTE (1.39)	1,244	
<b>1230</b>	<b>Group Insurance</b>		<b>28,855</b>
	FTE (1.39)	28,855	
<b>1240</b>	<b>Workers' Compensation</b>		<b>8,317</b>
	FTE (1.39)	8,317	
<b>TOTAL 1000 ACCOUNTS</b>			<b>134,558</b>
<b>2051</b>	<b>Insurance</b>		<b>400</b>
	Property insurance	400	
<b>2076</b>	<b>Office Supplies</b>		<b>80</b>
	Supplies for staff	80	
<b>2103</b>	<b>Agricultural Services/Supplies</b>		<b>857,455</b>
	Agricultural services	14,400	
	Barking	3,962	
	Landscape corridor maintenance contract	443,573	
	Landscape parks, central channel, interchanges contract	231,410	
	Pest control - aphid/pest/vole/ground squirrel/weed control	30,360	
	Tree pruning, tree injections, tree work	133,750	
<b>2141</b>	<b>Land Improvements</b>		<b>72,000</b>
	Land improvements/ irrigation work	72,000	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>4,109</b>
	Telephone (amentity allocation)	4,109	
<b>2205</b>	<b>Automotive Maintenance Services</b>		<b>342</b>
	Tires/repairs (acre allocation)	342	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>1,120</b>
	Fuel (acre allocation)	1,120	
<b>2531</b>	<b>Legal Services</b>		<b>468</b>
	Legal fees - PebbleFlex lawsuit	468	
<b>2591</b>	<b>Professional Services</b>		<b>17,580</b>
	Backflow testing	2,100	
	Fountain maintenance	11,760	
<b>TOTAL 2000 ACCOUNTS</b>			<b>953,553</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>27,187</b>
	Overhead reimbursement	27,187	
<b>TOTAL 6980 ACCOUNTS</b>			<b>27,187</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
CITY LANDSCAPE ZONE 17  
BUDGET UNIT 9381  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>7901</b>	<b>Contingency</b>		<b>4,790</b>
	City of Elk Grove Landscape budget contingency	4,790	
<b>TOTAL EXPENDITURE ACCOUNTS</b>			<b>1,120,088</b>
<b>9410</b>	<b>Interest Income</b>		<b>601</b>
	State Local Agency Investment Fund	601	
<b>9699</b>	<b>Service Fees/Charges</b>		<b>1,119,487</b>
	City of Elk Grove payment to District	1,119,487	
<b>TOTAL 9000 ACCOUNTS</b>			<b>1,120,088</b>
<b>TOTAL REVENUE</b>			<b>1,120,088</b>
<b>NET OVERAGE/(DEFICIT)</b>			<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**COSUMNES CSD - 2016/17 BUDGET**

**DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting**

**Zone 18 - 9382**

Acct. No.	Account Description	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
6980	Operating Transfers Out	11,108	11,108	#DIV/0!	Transfer to Benefit Zone 9 -Waterman/Park Village
	<b>Subtotal 6980</b>	11,108	11,108	#DIV/0!	
	Reserve Increase	58,894	58,894	#DIV/0!	Reserves for Capital Improvement Project at McConnell Park
	<b>TOTAL EXPENDITURES</b>	70,002	70,002	#DIV/0!	
9695	Assessments	(70,002)	(70,002)	#DIV/0!	New assessment levied to benefit the Hampton Village community within Benefit Zone 9
	<b>Subtotal 9000</b>	(70,002)	(70,002)	#DIV/0!	
	<b>TOTAL REVENUE</b>	(70,002)	(70,002)	#DIV/0!	
	<b>NET OVERAGE/(DEFICIT)</b>	0	0	#DIV/0!	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
HAMPTON VILLAGE - ZONE 18  
BUDGET UNIT 9382  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
6980	Operating Transfers Out	<i>11,108</i>
	<b>TOTAL 6980 ACCOUNTS</b>	<b>11,108</b>
	Reserve Increase	<i>58,894</i>
	<b>TOTAL EXPENDITURE ACCOUNTS</b>	<b>70,002</b>
9695	Assessments	<i>70,002</i>
	<b>TOTAL 9000 ACCOUNTS</b>	<b>70,002</b>
	<b>TOTAL REVENUE</b>	<b>70,002</b>
	<b>NET OVERAGE/(DEFICIT)</b>	<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
HAMPTON VILLAGE - ZONE 18  
BUDGET UNIT 9382  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>11,108</b>
	Transfer to Zone #9	11,108	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>11,108</b>
	<b>Reserve Increase</b>		<b>58,894</b>
	Capital Replacement Reserve	58,894	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>70,002</b>
<b>9695</b>	<b>Assessments</b>		<b>70,002</b>
	Lighting & Landscape Assessment	70,002	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>70,002</b>
	<b>TOTAL REVENUE</b>		<b>70,002</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2016/17 BUDGET**

**DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting**

**Zone 9379 - District Wide**

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
1110	Salaries	301,644	348,738	326,563	326,563	346,596	20,033	6.13%	Step increases
1121	Part-Time/Extra Help	312,237	347,421	371,778	374,118	386,262	12,144	3.25%	Step increases
1210	Retirement	63,728	70,742	87,631	67,240	78,036	10,796	16.06%	Step increases and additional retiree
1220	Medi/Social Security	16,503	20,916	20,525	20,525	16,140	(4,385)	-21.36%	Increase from step increases off set by reduction in seasonal part time hours
1230	Group Insurance	200,225	307,434	318,250	318,250	349,726	31,476	9.89%	Rates vary by plans selected by employees. Includes costs for an additional retiree
1240	Workers' Compensation	11,085	12,043	15,596	15,596	40,244	24,648	158.04%	Rate increase
	<b>Subtotal 1000</b>	<b>905,422</b>	<b>1,107,294</b>	<b>1,140,343</b>	<b>1,122,292</b>	<b>1,217,004</b>	<b>94,712</b>	<b>8.44%</b>	
2005	Advertising/Legal Notice	1,701	225	1,400	1,400	2,900	1,500	107.14%	Increase for Storm Water Prevention Program (SWPP) advertising
2015	Blueprint/Copying Service	3,817	1,244	2,000	2,000	1,200	(800)	-40.00%	Decrease to align with anticipated need
2022	Books/Periodicals	89	42	42	60	100	40	66.67%	Increase to purchase additional periodicals
2029	Conferences					1,800	1,800	#DIV/0!	Individuals to attend Ca Park & Recreation Society in Sacramento
2035	Training	4,016	14,790	17,086	16,946	21,415	4,469	26.37%	Increase for additional cost for Strength Finders
2039	Employee Transportation	166	19	0	50	0	(50)	-100.00%	No anticipated need in 16/17
2051	Insurance	72,643	74,627	72,000	86,676	87,500	824	0.95%	Rate increase
2061	Memberships	3,764	4,866	4,757	5,537	11,220	5,683	102.64%	Moved geographic information system (GIS) membership here from 2591, bi-annual Qualified Applicator Certificate (Sims)
2076	Office Supplies	4,851	5,579	6,000	5,675	6,500	825	14.54%	Increase for additional office supplies
2081	Postage Service	161	626	900	900	900	0	0.00%	No anticipated change in costs
2085	Printing Services	116	513	470	470	1,220	750	159.57%	Increase for Storm Water Prevention Program printing
2103	Ag Services/Supplies	182,116	222,056	260,327	244,652	257,480	12,828	5.24%	Consumer Price Index (CPI) increase of .79%, anticipated increase in park landscaping contract by 10% for last half of the year
2111	Building Maintenance	37,998	29,831	16,247	18,815	26,222	7,407	39.37%	Big Horn Shop (BHS) - tool room renovation
2141	Land Improvements	130,795	232,151	279,150	279,132	441,106	161,974	58.03%	Park Maintenance Management (PMMP) projects added - Elk Grove Regional Park (EGP) dog park repairs, playground resurface at Youth Center playground (even years), Bartholomew Sports Park (BSP) tennis court resurfacing, Camden Greenbelt irrigation upgrades, Camden Weir
2191	Electricity	119,171	109,391	121,318	117,684	112,964	(4,720)	-4.01%	Decrease to align with actual cost
2192	Natural Gas/LPG Fuel Oil	976	840	634	634	634	0	0.00%	No anticipated change in costs
2193	Refuse Collect/Disposal Svcs	35,968	40,668	36,090	36,090	39,150	3,060	8.48%	Increase to align with increased refuse cost (BSP dumpster)
2195	Sewage Disposal Services	7,802	7,988	8,052	8,052	8,544	492	6.11%	Rate increase
2197	Telephone/Telegraph Services	46,249	54,972	14,177	15,811	15,289	(522)	-3.30%	Rate increase, updated acreage allocation for District Wide (DW) telephone
2198	Water	61,095	53,903	67,810	66,755	67,760	1,005	1.51%	Increased rates
2205	Automotive Maintenance Svcs	2,325	22,466	10,058	15,058	10,226	(4,832)	-32.09%	Moved mobile mechanic for equipment to Acct 2291
2226	Expendable Tools	19,776	24,009	20,200	20,200	20,200	0	0.00%	No anticipated change in costs
2236	Fuel/Lubricant Supply	24,377	37,109	33,528	33,528	33,528	0	0.00%	No anticipated change in costs
2261	Office Equipment Maintenance	2,783	3,183	2,460	2,460	3,450	990	40.24%	New copier contract at EGP to start Nov '16
2275	Rent/Lease Equipment Service	71,686	86,026	106,668	106,668	158,718	52,050	48.80%	Additional vehicle leases from Enterprise to replace old CSD owned trucks
2291	Other Equip Maint. Svc/Sup	46,680	23,843	20,285	20,285	25,285	5,000	24.65%	Moved Mobile Mechanic for equipment from 2205
2314	Clothing/Personal Supply	24,003	24,539	27,795	28,495	27,453	(1,042)	-3.66%	Uniform service less with new vendor (Mission)
2332	Food Supplies	2,287	3,050	3,220	3,325	2,828	(497)	-14.95%	Removed coffee service at EGP
2443	Medical Services	1,231	993	800	800	1,000	200	25.00%	Increase due to seasonal staff drug screening

**"IN-HOUSE WORKSHEET"**  
**COSUMNES CSD - 2016/17 BUDGET**

DEPARTMENT/SUB NAME: Parks District Wide Landscape and Lighting

Zone 9379 - District Wide

Acct. No.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Approved	2015/16 Projected	2016/17 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 15/16
2505	Account/Financial Services	1,726	1,489	8,000	8,000	8,000	0	0.00%	No anticipated change in costs
2525	Engineering Service	19,565	21,169	20,500	20,500	20,500	0	0.00%	No anticipated change in costs
2531	Legal Services	11,599	26,096	7,500	27,500	27,578	78	0.28%	PebbleFlex law suit
2591	Professional Services	207,519	192,436	411,124	386,224	306,005	(80,219)	-20.77%	Decrease due to one-time costs in 15/16 for Camden Weir
2811	Data Processing Maint Svs	3,275	3,022	3,000	3,000	3,000	0	0.00%	No anticipated change in costs
2812	Data Processing Supplies	5,263	787	800	800	800	0	0.00%	No anticipated change in costs
2913	Auditor-Controller Service Chg	27,266	24,280	25,000	25,000	25,000	0	0.00%	No anticipated change in costs
	<b>Subtotal 2000</b>	<b>1,184,861</b>	<b>1,348,828</b>	<b>1,609,398</b>	<b>1,609,182</b>	<b>1,777,474</b>	168,292	10.46%	
3210	Interest Expenses	2,007	1,631	1,500	1,500	2,794	1,294	86.27%	Interest for security vehicle loan
3230	Lease Obligation Retire	26,201	25,703	16,000	16,000	23,999	7,999	49.99%	New security vehicle acquired in spring 2016 - expense to continue in 16/17
3450	Taxes/License./Assmts.				60	0	(60)	-100.00%	No anticipated charges
	<b>Subtotal 3000</b>	<b>28,208</b>	<b>27,334</b>	<b>17,500</b>	<b>17,560</b>	<b>26,793</b>	9,233	52.58%	
4201	Structures & Improvements	0		45,000	45,000	0	(45,000)	-100.00%	Decrease for Elk Grove Regional Park corp yard rest room - one-time cost in 15/16
4302	Other Equipment	31,556	27,621	76,800	76,800	50,356	(26,444)	-34.43%	New equipment offset by decrease for security vehicle camera and security camera at Bartholomew Sports Park both one-time costs in 15/16
4303	Office Equipment					0	#DIV/0!		No anticipated costs
4305	Computer Equipment	1,062	13,633	11,300	11,300	12,000	700	6.19%	Increase to cover possible security camera rebuild
	<b>Subtotal 4000</b>	<b>32,618</b>	<b>41,254</b>	<b>133,100</b>	<b>133,100</b>	<b>62,356</b>	(70,744)	-53.15%	
6980	Operating Transfers Out	119,195	113,578	106,282	180,469	154,583	(25,886)	-14.34%	Moved grant writing expense to Acct 2591, in 15/16 pension bond payment expenses ran through district wide in 16/17 the transfers will occur directly from each benefit zone
	<b>Subtotal 6980</b>	<b>119,195</b>	<b>113,578</b>	<b>106,282</b>	<b>180,469</b>	<b>154,583</b>	(25,886)	-14.34%	
7901	Contingencies	0	0	26,164	13,153	25,000	11,847	90.07%	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>26,164</b>	<b>13,153</b>	<b>25,000</b>	<b>11,847</b>	<b>90.07%</b>	
	<b>TOTAL EXPENDITURES</b>	<b>2,270,304</b>	<b>2,638,288</b>	<b>3,032,787</b>	<b>3,075,756</b>	<b>3,263,210</b>	187,454	6.09%	
6990	Operating Transfers In	(2,218,754)	(2,501,958)	(2,823,387)	(2,856,792)	(3,055,610)	(198,818)	6.96%	Transfers based on budgeted expenditures and allocations to other zones
	<b>Subtotal 6990</b>	<b>(2,218,754)</b>	<b>(2,501,958)</b>	<b>(2,823,387)</b>	<b>(2,856,792)</b>	<b>(3,055,610)</b>	(198,818)	6.96%	
9310	Vehicle Code Fines	(6,936)	(4,267)	(10,000)	(10,000)	(8,000)	2,000	-20.00%	Reduced fines being issued
9410	Interest Income	3,123	1,089	0	0	2,000	2,000	#DIV/0!	No anticipated change in cost for dry financing
9429	Building Rental	(50,900)	(49,800)	(48,900)	(48,900)	(51,600)	(2,700)	5.52%	Cell tower rental rate increased per agreements
9740	Insurance Proceeds	(1,894)			(2,593)	0	2,593	-100.00%	No anticipated insurance claims
9790	Revenues-Other	(1,637)	(6,990)	(500)	(7,471)	0	7,471	-100.00%	No anticipated vendor rebates or recycling credits
9998	Encumbered Funds	0	0	(150,000)	(150,000)	(150,000)	0	0.00%	No anticipated change in costs
	<b>Subtotal 9000</b>	<b>(60,494)</b>	<b>(68,715)</b>	<b>(209,400)</b>	<b>(218,964)</b>	<b>(207,600)</b>	11,364	-5.19%	
	<b>TOTAL REVENUE</b>	<b>(2,279,248)</b>	<b>(2,570,673)</b>	<b>(3,032,787)</b>	<b>(3,075,756)</b>	<b>(3,263,210)</b>	(187,454)	6.09%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>8,944</b>	<b>(67,615)</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - DISTRICT WIDE COSTS**  
**BUDGET UNIT 9379**  
**SUB-BUDGET LINE ITEM SUMMARY**  
**FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	346,596
1121	Part-Time/Extra Help	386,262
1210	PERS Retirement	78,036
1220	Medicare/FICA	16,140
1230	Group Insurance	349,726
1240	Workers' Compensation	40,244
<b>TOTAL 1000 ACCOUNTS</b>		<b>1,217,004</b>
2005	Advertising/Legal Notice	2,900
2015	Blueprint/Copying Service	1,200
2022	Books/Periodicals	100
2029	Conferences	1,800
2035	Training	21,415
2051	Insurance	87,500
2061	Memberships	11,220
2076	Office Supplies	6,500
2081	Postage Service	900
2085	Printing Services	1,220
2103	Agricultural Services/Supplies	257,480
2111	Building Maintenance	26,222
2141	Land Improvements	441,106
2191	Electricity	112,964
2192	Natural Gas/LPG Fuel Oil	634
2193	Refuse Collect/Disposal Services	39,150
2195	Sewage Disposal Services	8,544
2197	Telephone/Telegraph Services	15,289
2198	Water	67,760
2205	Automotive Maintenance Services	10,226
2226	Expendable Tools	20,200
2236	Fuel/Lubricant Supply	33,528
2261	Office Equipment Maintenance	3,450
2275	Rent/Lease Equipment Services	158,718
2291	Other Equip Maintenance Service/Supplies	25,285
2314	Clothing/Personal Supply	27,453
2332	Food Supplies	2,828
2443	Medical Services	1,000
2505	Account/Financial Services	8,000
2525	Engineering	20,500
2531	Legal Services	27,578
2591	Professional Services	306,005
2811	Data Processing Maintenance Services	3,000
2812	Data Processing Supplies	800
2913	Auditor	25,000
<b>TOTAL 2000 ACCOUNTS</b>		<b>1,777,474</b>
3210	Interest Expenses	2,794
3230	Lease Obligation	23,999
<b>TOTAL 3000 ACCOUNTS</b>		<b>26,793</b>
4201	Structures & Improvements	-
4302	Other Equipment	50,356
4305	Computer Equipment	12,000
<b>TOTAL 4000 ACCOUNTS</b>		<b>62,356</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - DISTRICT WIDE COSTS**  
**BUDGET UNIT 9379**  
 SUB-BUDGET LINE ITEM SUMMARY  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
6980	Operating Transfers Out		154,583
		<b>TOTAL 6980 ACCOUNTS</b>	<b>154,583</b>
7901	Contingency		25,000
		<b>TOTAL EXPENDITURE ACCOUNTS</b>	<b>3,263,210</b>
6990	Operating Transfers In		3,055,610
		<b>Subtotal 6990</b>	<b>3,055,610</b>
9310	Vehicle Code Fines		8,000
9410	Interest Income (cost)		(2,000)
9429	Building Rental		51,600
9998	Encumbered Funds		150,000
		<b>TOTAL 9000 ACCOUNTS</b>	<b>207,600</b>
		<b>TOTAL REVENUE</b>	<b>3,263,210</b>
		<b>NET OVERAGE/(DEFICIT)</b>	<b>-</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - DISTRICT WIDE COSTS**  
**BUDGET UNIT 9379**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>346,596</b>
	FTE (6.72)	346,596	
<b>1121</b>	<b>Part-Time/Extra Help</b>		<b>386,262</b>
	FTE (13.85)	386,262	
<b>1210</b>	<b>PERS Retirement</b>		<b>78,036</b>
	FTE (6.72)	78,036	
<b>1220</b>	<b>Medicare/FICA</b>		<b>16,140</b>
	FTE (6.72)	16,140	
<b>1230</b>	<b>Group Insurance</b>		<b>349,726</b>
	FTE (6.72)	349,726	
<b>1240</b>	<b>Workers' Compensation</b>		<b>40,244</b>
	FTE (6.72)	40,244	
<b>TOTAL 1000 ACCOUNTS</b>			<b>1,217,004</b>
<b>2005</b>	<b>Advertising/Legal Notice</b>		<b>2,900</b>
	Publication Landscape & Lighting assessment and notices	2,900	
<b>2015</b>	<b>Blueprint/Copying Service</b>		<b>1,200</b>
	Digitize blueprints	1,200	
<b>2022</b>	<b>Books/Periodicals</b>		<b>100</b>
	Books/periodicals	100	
<b>2029</b>	<b>Conferences</b>		<b>1,800</b>
	Ca Park & Recreation Society Conference	1,800	
<b>2035</b>	<b>Training</b>		<b>21,415</b>
	CPR training	2,475	
	Certified Playground Inspector training	500	
	Equipment Expo	130	
	Pacific Southwest Maint Management School	3,765	
	QAL/QAC (Qualified Applicator's License/Qualified Applicator's Certification)	1,520	
	Staff training	3,000	
	Strength Finders	10,025	
<b>2051</b>	<b>Insurance</b>		<b>87,500</b>
	Property and liability insurance	87,500	
<b>2061</b>	<b>Memberships</b>		<b>11,220</b>
	CA Landscape Contractors Association	200	
	Certified Erosion, Sediment & Stormwater Inspector renewal	95	
	California Parks and Recreation Society	725	
	ESRI Geographic Information Systems membership	5,200	
	International Society of Arboriculture - west chapter membership	500	
	LogMeIn membership for Irrigation Department	150	
	QAC - 2 year renewal	240	
	Pesticide Applications Professional Association memberships	360	
	Regional Water Authority annual membership	750	
	Safety Center membership	200	
	Underground Service Alert (USA)	2,800	
<b>2076</b>	<b>Office Supplies</b>		<b>6,500</b>
	Big Horn Shop	4,500	
	Elk Grove Regional Park Corp yard	2,000	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - DISTRICT WIDE COSTS**  
**BUDGET UNIT 9379**  
**SUB-BUDGET LINE ITEM DETAIL**  
**FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2081</b>	<b>Postage Service</b>		<b>900</b>
	Postage service	900	
<b>2085</b>	<b>Printing Services</b>		<b>1,220</b>
	Letterhead, business cards, awards	1,220	
<b>2103</b>	<b>Agricultural Services/Supplies</b>		<b>257,480</b>
	Ballfield and soccerfield renovations	20,000	
	Barking	2,100	
	Landscape parks maintenance contract	140,181	
	Landscape supplies to maintain landscape	25,200	
	Pest control - aphid/pest/vole/ground squirrel/weed control	24,800	
	Tree pruning, tree injections, tree work	44,689	
	Weed mowing	510	
<b>2111</b>	<b>Building Maintenance</b>		<b>26,222</b>
	Big Horn Shop misc repairs/improvements	2,900	
	Pest control	1,872	
	Restroom supplies and misc. supplies - Elk Grove Regional Park	9,600	
	Tool room renovation	11,850	
<b>2141</b>	<b>Land Improvements</b>		<b>441,106</b>
	Bartholomew Sports Park (BSP)		
	BSP playground repairs and engineered wood fiber	5,812	
	BSP tennis court resurface	30,000	
	Big Horn Shop seal & stripe parking lot	5,900	
	Camden Lake maintenance and drinking fountain	27,060	
	Camden Weir (encumbered \$150,000)	168,000	
	Elk Grove Regional Park (EGP)		
	EGP ballfield repairs	15,000	
	EGP dog station bags	2,340	
	EGP Dog Park upgrades	8,000	
	EGP lake repairs	20,000	
	EGP irrigation parts, repairs and upgrades	14,000	
	EGP landscape improvements for asset preservation	26,894	
	EGP road, sidewalk and cable repairs	66,100	
	Irrigation parts and repairs	30,000	
	Land improvements for asset preservation	20,000	
	Storm water compliance	2,000	
<b>2191</b>	<b>Electricity</b>		<b>112,964</b>
	Bartholomew Sports Park	36,356	
	Camden Park Greenbelt	14,490	
	Elk Grove Regional Park; multiple sites	62,118	
<b>2192</b>	<b>Natural Gas/LPG Fuel Oil</b>		<b>634</b>
	Big Horn Shop heater	634	
<b>2193</b>	<b>Refuse Collect/Disposal Services</b>		<b>39,150</b>
	Elk Grove Regional Park dumpster rentals	22,200	
	Big Horn Shop and BSP dumpster rentals	16,950	
<b>2195</b>	<b>Sewage Disposal Services</b>		<b>8,544</b>
	Elk Grove Regional Park	8,544	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>15,289</b>
	Alarm lines	1,260	
	Big Horn Shop hotline annual maintenance	2,640	
	Big Horn Shop/BSP - phones lines, ethernet	7,326	
	Cell phones, internet devices, accessories	31,960	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - DISTRICT WIDE COSTS**  
**BUDGET UNIT 9379**  
**SUB-BUDGET LINE ITEM DETAIL**  
**FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
	Elk Grove Regional Park - phone lines, ethernet	9,420	
	Irrigation Control Center (ICC) modems	1,680	
	Telephone (cost allocation reimbursements from other benefit zones)	(68,397)	
	Work Order software	29,400	
<b>2198</b>	<b>Water</b>		<b>67,760</b>
	Elk Grove Regional Park	12,174	
	Other District Wide facilities	55,586	
<b>2205</b>	<b>Automotive Maintenance Services</b>		<b>10,226</b>
	Auto (cost allocation reimbursement from other benefit zones)	(14,174)	
	Car washes	5,400	
	District Wide vehicles	18,000	
	Elk Grove Regional Park	1,000	
<b>2226</b>	<b>Expendable Tools</b>		<b>20,200</b>
	Elk Grove Regional Park	5,500	
	Big Horn Shop	14,700	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>33,528</b>
	Fuel (cost allocation reimbursements from other benefit zones)	(46,472)	
	Elk Grove Regional Park	20,000	
	District Wide fuel	60,000	
<b>2261</b>	<b>Office Equipment Maintenance</b>		<b>3,450</b>
	Copier maintenance	3,450	
<b>2275</b>	<b>Rent/Lease Equipment Services</b>		<b>158,718</b>
	Bartholomew Sports Park - storage container	2,064	
	Big Horn Shop (Dustex, copier, equip.)	10,404	
	Elk Grove Regional Park (Dustex, porta potty, equip.)	3,450	
	Vehicle lease - Enterprise	142,800	
<b>2291</b>	<b>Other Equipment Maintenance Service/Supplies</b>		<b>25,285</b>
	Big Horn Shop equipment maintenance	17,650	
	Elk Grove Regional Park equipment maintenance	7,635	
<b>2314</b>	<b>Clothing/Personal Supply</b>		<b>27,453</b>
	Uniform service	4,813	
	Safety equipment, boots, rain gear	22,640	
<b>2332</b>	<b>Food Supplies</b>		<b>2,828</b>
	Bottled water/coffee; quarterly meeting food	2,828	
<b>2443</b>	<b>Medical Services</b>		<b>1,000</b>
	New hire screening	1,000	
<b>2505</b>	<b>Account/Financial Services</b>		<b>8,000</b>
	Department share of District accounting services	8,000	
<b>2525</b>	<b>Engineering</b>		<b>20,500</b>
	Engineering services	20,500	
<b>2531</b>	<b>Legal Services</b>		<b>27,578</b>
	Legal services	27,578	
<b>2591</b>	<b>Professional Services</b>		<b>306,005</b>
	Big Horn Shop - alarm monitoring, cleaning services	3,241	
	BSP - alarm monitoring, synthetic turf maintenance, parking lot sweeping	19,567	
	Camden Lake week harvesting, pump cleaning	19,000	
	District Wide - GIS access, fire extinguisher maint, pump motor testing, playground inspections, backflow testing	33,956	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - DISTRICT WIDE COSTS**  
**BUDGET UNIT 9379**  
**SUB-BUDGET LINE ITEM DETAIL**  
**FISCAL YEAR 2016/17**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
	Elk Grove Regional Park - alarm monitoring, lake maintenance, hazmat permit, pump motor testing, new restroom service corp yard	25,241	
	Labor negotiations	3,000	
	Security patrol & parking citations	183,000	
	Stormwater compliance	10,000	
	Grant writing	9,000	
<b>2811</b>	<b>Data Processing Maintenance Services</b>		<b>3,000</b>
	Information systems expenses	3,000	
<b>2812</b>	<b>Data Processing Supplies</b>		<b>800</b>
	Batteries, toner	800	
<b>2913</b>	<b>Auditor</b>		<b>25,000</b>
	Auditor	25,000	
	<b>TOTAL 2000 ACCOUNTS</b>		<b>1,777,474</b>
<b>3210</b>	<b>Interest Expenses</b>		<b>2,794</b>
	John Deere tractor (year 3 of 3)	1,500	
	Security Vehicle Interest (3 years 3/2016 to 3/2019)	1,294	
<b>3230</b>	<b>Lease Obligation Retire</b>		<b>23,999</b>
	John Deere tractor (yr 3 of 3)	16,000	
	Security vehicle (3 years approx 3/2016 to 3/2019)	7,999	
	<b>TOTAL 3000 ACCOUNTS</b>		<b>26,793</b>
<b>4302</b>	<b>Other Equipment</b>		<b>50,356</b>
	Elk Grove Regional Park new equipment	18,750	
	Big Horn Shop new equipment	31,606	
<b>4305</b>	<b>Computer Equipment</b>		<b>12,000</b>
	Computer equipment and software	11,000	
	Portion of shared IT costs	300	
	Security camera rebuild	700	
	<b>TOTAL 4000 ACCOUNTS</b>		<b>62,356</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>154,583</b>
	Fire Department transfer - station maintenance	22,851	
	Fire Department transfer - vehicle maintenance	5,000	
	Overhead reimbursement	63,152	
	Park Planning Capital Improvement Plan (CIP) and Non-CIP Projects	42,640	
	Pension bond payment	20,940	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>154,583</b>
<b>7901</b>	<b>Contingency</b>		<b>25,000</b>
	District Wide contingency	25,000	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>3,263,210</b>
<b>6990</b>	<b>Operating Transfers In</b>		<b>3,055,610</b>
	District Wide cost allocation	2,698,699	
	Reimbursement from Recreation Department	163,320	
	Reimbursement from Rural/Central Elk Grove	189,591	
	Reimburse - weed control at Rau, Jones and Amundson Parks	4,000	
	<b>Subtotal 6990</b>		<b>3,055,610</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - DISTRICT WIDE COSTS**  
**BUDGET UNIT 9379**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2016/17

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>9310</b>	<b>Vehicle Code Fines</b>		<i>8,000</i>
	Vehicle code fines	8,000	
<b>9410</b>	<b>Interest Income</b>		<i>(2,000)</i>
	Interest income (cost)	(2,000)	
<b>9429</b>	<b>Building Rental</b>		<i>51,600</i>
	Cell tower revenue	51,600	
<b>9998</b>	<b>Encumbered Funds</b>		<i>150,000</i>
	District Wide Camden Weir (2591) City Project	150,000	
<b>TOTAL 9000 ACCOUNTS</b>			<b>207,600</b>
<b>TOTAL REVENUE</b>			<b>3,263,210</b>
<b>NET OVERAGE/(DEFICIT)</b>			<b>0</b>