

# Fiscal Year 2017-18 Final Budget

Cosumnes Community Services District



Enriching Community  
Saving Lives

## TABLE OF CONTENTS

### Introduction

Board of Directors.....	2
Executive Staff.....	2
Demographics.....	3
Jurisdiction Profile.....	7
District Vision, Mission, Goals.....	11
Economic Outlook.....	12
Legislative Outlook.....	13
Budget Highlights.....	13
Major Priorities and Funding Sources.....	14
Policy and Assumption for Key Revenue.....	15

### FY 2017/18 Final Budgets

CSD Combined.....	17
Administrative Services Department.....	21
Fire Department.....	40
Parks & Recreation Department.....	66

### Financial Management

Financial Policies.....	102
Revenue Descriptions.....	104

### Appendix

Acronyms.....	107
Glossary of Terms.....	109

**COSUMNES CSD BOARD OF DIRECTORS**

Rod Brewer, President



Rich Lozano, Vice President



Gil Albiani, Board Member



Orlando Fuentes, Board Member



Jim Luttrell, Board Member

**COSUMNES CSD EXECUTIVE STAFF**

Jeff Ramos, General Manager

Maureen Zamarripa,  
Parks & Recreation Administrator

Mike McLaughlin, Fire Chief

## COSUMNES CSD DEMOGRAPHICS

### PURPOSE

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

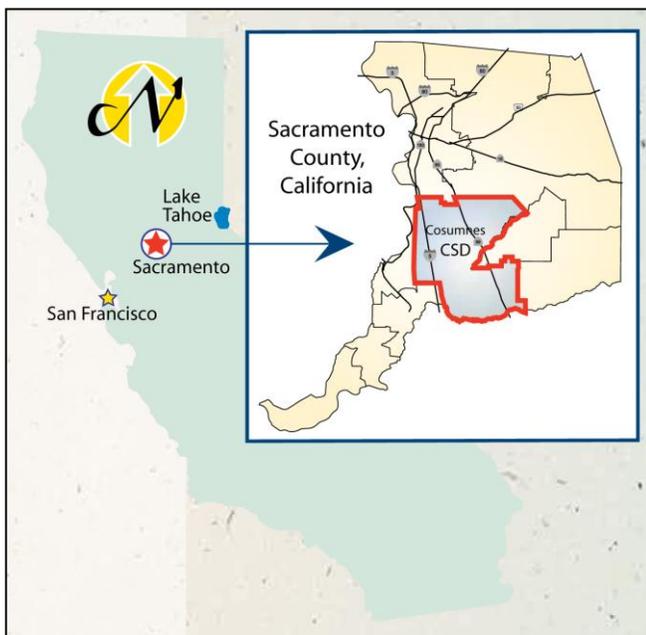


### HISTORY

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

### LOCATION

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



### GOVERNMENT

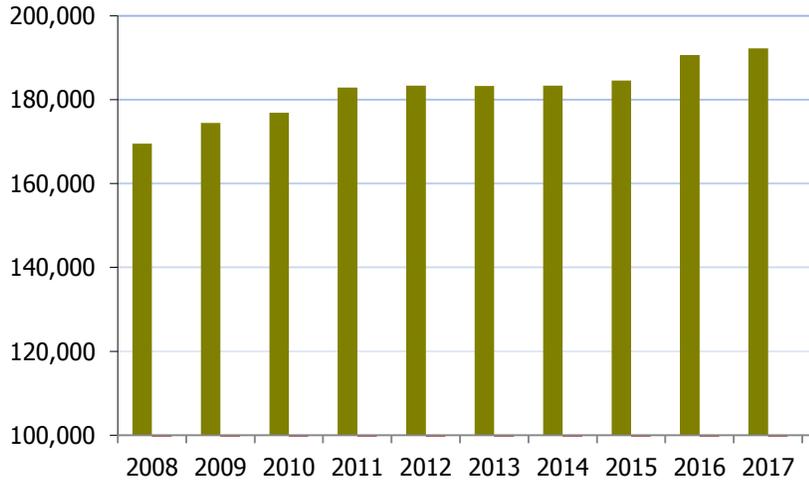
The District is a political subdivision of the State of California. Its jurisdiction lies in the 3rd and 5th Congressional Districts, the 10th and 15th State Assembly Districts, and the 1st and 5th State Senate Districts.



**POPULATION**

The District serves 192,216 residents as of June 30, 2017.<sup>1</sup> The jurisdiction experienced growth from 2009 to 2012 with an average annual population increase of 12%. From 2013 to 2017, the population increased an average of 4.8% per year and has remained fairly constant since 2013.

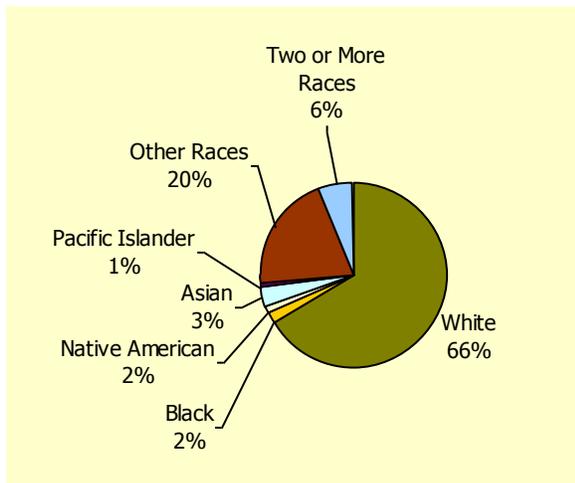
**Population 2008-2017**



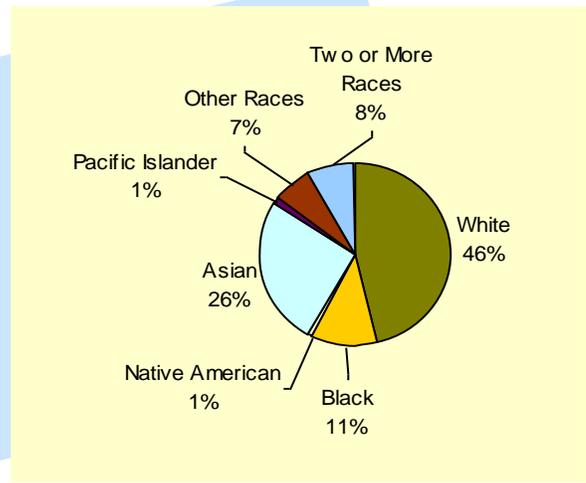
**DIVERSITY**

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

**Galt Racial Diversity**



**Elk Grove Racial Diversity**



<sup>1</sup> Source: U.S. Census Bureau: State and County QuickFacts

## INCOME

Elk Grove median household income is \$79,487. Galt median household income is \$63,065.<sup>2</sup>

## HOUSING

Elk Grove has 50,634 housing units averaging 3.25 people per household. The median home value is \$310,000. Galt has 7,678 housing units with an average of 3.27 people per household. The median home value is \$253,000.<sup>3</sup>

## EDUCATION

The Elk Grove Unified School District, Galt Joint Union Elementary School District and the Galt Joint Union High School District are the school districts serving the jurisdiction. Together the Districts have 46 elementary schools, nine middle schools, ten high schools and five alternative high schools. A number of private schools are in the area along with several recently emerged charter schools. Cosumnes River College is just north of the jurisdiction’s boundaries. California State University, Sacramento and University of California, Davis are both within commuting distance.

Level of Education (Age 25+)		
	Elk Grove	Galt
High School Diplomas	90.5%	83.1%
Bachelor’s Degrees	35.6%	16.4%

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

## RECREATION



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

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

### Park Expansion in Last 10 Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
No. of Parks	81	84	88	89	90	91	92	93	94	94
Park Acreage	564	580	631	635	648	650	652	694	697	697

<sup>2</sup> Source: U.S. Census Bureau: State and County QuickFacts

<sup>3</sup> Source: U.S. Census Bureau: State and County QuickFacts

**EMPLOYMENT**

The California Employment Development Department estimates the City of Elk Grove (which the Parks and Recreation Department serves) to have a labor force of 80,000. Of the estimated labor force, 76,800 are employed, resulting in a 3.9% unemployment rate. The Cities of Galt and Elk Grove combined (Fire Department's jurisdiction) has an estimated 91,100 people in its labor force with 87,300 employed resulting in an unemployment rate of 4.17%. The top ten employers are public service providers, manufacturers and retailers. Of the top ten employers in the jurisdiction, public agencies provide 59 percent of the employment opportunities.

Major Employers	# Employees
Elk Grove Unified School District	3,373
Apple Computer	500
Bel Air/Raleys Supermarkets	426
All Data	402
City of Elk Grove	302
Cosumnes Community Services District	282
Wal Mart	153
Elk Grove Ford	120
Maita Chevrolet	115
Home Depot	112

**PRINCIPAL PROPERTY TAXPAYERS**

Property tax revenue is the largest funding source for the District. The majority of the principal taxpayers<sup>4</sup> are development corporations.

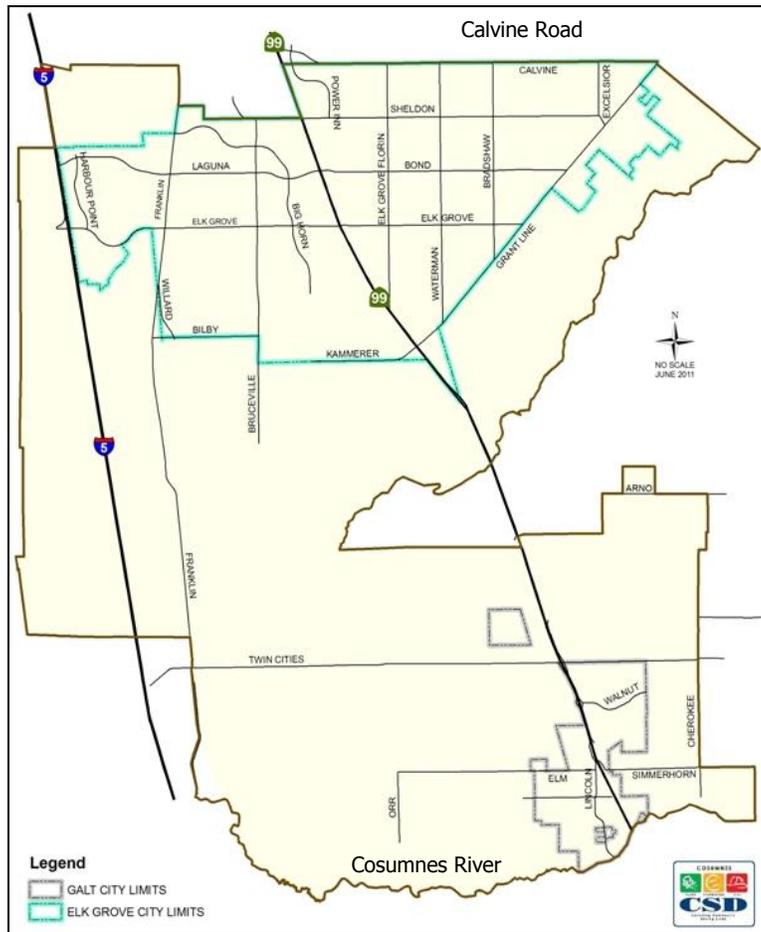
Principal Property Taxpayers	% of Total District Taxable Assessed Value
Apple Computer, Inc.	0.94%
Donahue Schriber Realty Group LP	0.60%
Pappas Laguna 2 LP	0.48%
Laguna Springs Corporation Center	0.39%
Kaiser Foundation Health Plan	0.30%
Oakmont Properties II LP	0.29%
WSI Poppy Ridge LLC	0.25%
9130 Nolan Street LLC	0.22%
Norwalk Flallon LLC	0.20%
Jackson II LLC	0.19%

<sup>4</sup> Source: County of Sacramento Assessor's Office and HdL Coren & Cone

## JURISDICTION PROFILE

### BACKGROUND

The Cosumnes Community Services District is a political subdivision of the State of California guided by a five-member elected Board of Directors. As an independent special district, the District focuses on essential quality of life services including fire protection, emergency medical services and parks and recreation services. The CSD serves an estimated 192,216 people within a 157 square-mile jurisdiction that includes the cities of Elk Grove and Galt, and the unincorporated area of south Sacramento County. The Fire Department serves Elk Grove and Galt, while the Parks and Recreation Department serves exclusively the Elk Grove portion of the District. The District employs 282 full-time staff. The three departments within the CSD are the Administrative Services Department, the Fire Department and the Parks and Recreation Department



### CORE SERVICES

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



**COSUMNES CSD DEPARTMENTS**

**The Fire Department** covers a growing, diversified, and dynamic area of southern Sacramento County. The Fire Department operates from eight stations and an administration facility with 176 personnel. The Department responded to 18,592 incidents last fiscal year. Fire-rescue operations are provided by eight advance life support engine companies, seven rescue ambulance units, one aerial ladder truck company, and one Battalion Chief. There are additional apparatus devoted to wild land fire, swift water rescue, confined space rescue, and mass casualty incidents. Fire prevention services, include new construction plan reviews, construction inspections, arson investigation, and fire code enforcement

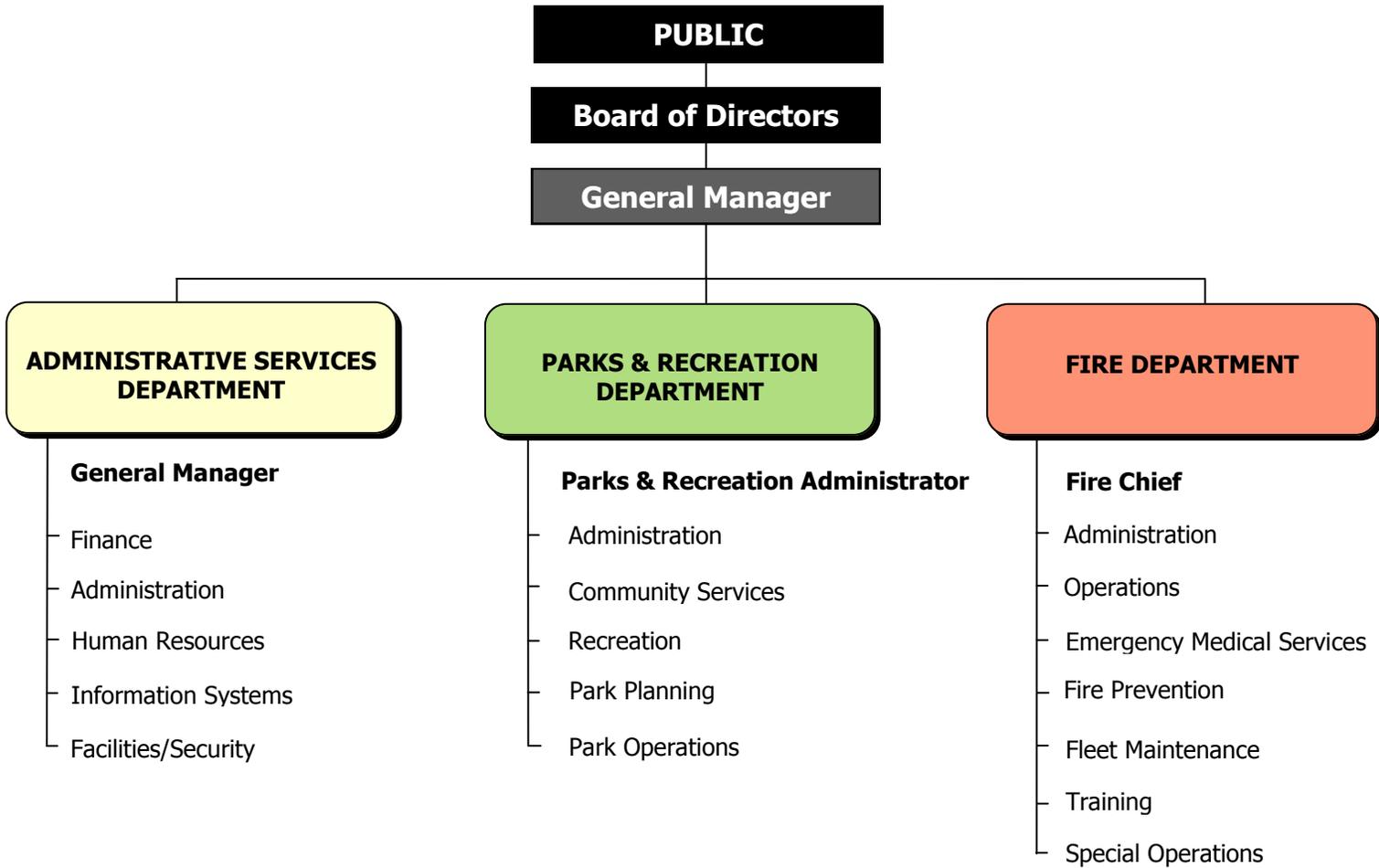


**The Parks & Recreation Department** vision is to provide memorable and healthy experiences through sustainable parks and recreation services. The department strives to achieve this vision by designing and maintaining parks and facilities that meet current and future needs; offering recreation programs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

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



**Cosumnes CSD Organizational Chart**



**2016/2017 AWARDS AND RECOGNITION**

AWARD	PROGRAM/PROJECT	AWARDED BY
Excellence in Financial Reporting	CSD Comprehensive Annual Financial Report	Government Finance Officers Association
Excellence in Operating Budget	CSD Operating Budget	CA Society of Municipal Finance Officers
Project of the Year, Parks & Trails	Island Park	American Public Works Association
Best Community Event/Festival	Giant Pumpkin Festival	Best of Elk Grove
Best Place to Learn to Swim	Wackford Aquatic Complex	Best of Elk Grove



## DISTRICT VISION, MISSION AND GOALS

### VISION

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

### MISSION

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

### GOALS AND STRATEGIES

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



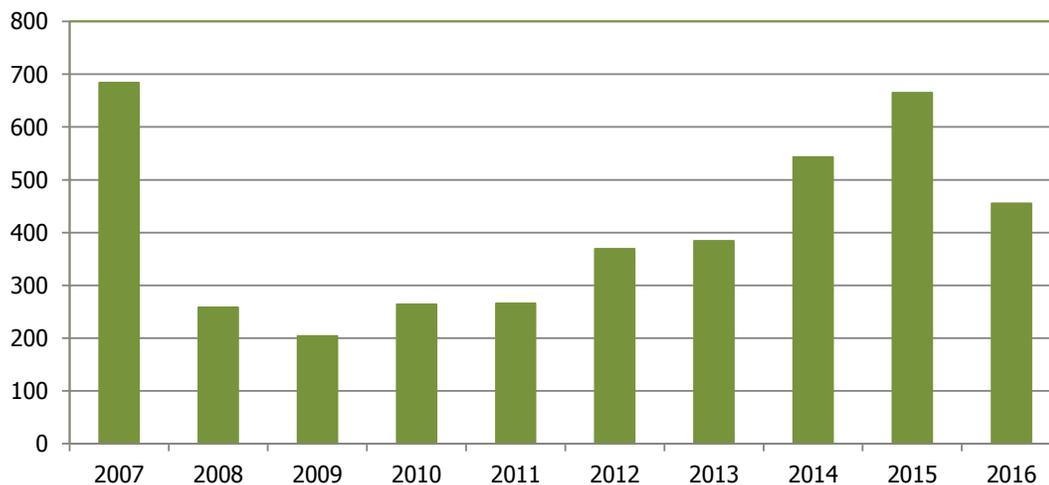
## ECONOMIC OUTLOOK

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



New home construction is gradually on the rise in Elk Grove, the jurisdiction's largest city. After the sharp decline in the number of single-family residential building permits issued in 2007, there has been a slight increase since 2010. Since then, the gradual increases reflect slow but steady growth in the new housing market.

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



The housing market for single-family resale homes is showing signs of recovery as home prices have increased

gradually in the last two years. The median home value in Elk Grove in June 2015 was \$280,000 compared to \$310,000 in June 2016 – an 11% increase. Galt experienced a 10% increase during the same two-year period with the median home value in June 2015 being \$230,000 and increasing to \$253,000 in June 2016.

Declining unemployment rates within the jurisdiction are anticipated to contribute to a gradual, but continual economic recovery. Annual unemployment rates have steadily declined since a 2010 high of 10.4 percent in Elk Grove and 20.3 percent in Galt. The California average unemployment rate for 2016 falls between the two cities at 5.75%.

**Unemployment Rates - Annual Average**

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Elk Grove	4.5%	4.6%	5.6%	7.1%	8.6%	9.8%	10.4%	9.1%	5.8%	4.4%
Galt	7.0%	7.1%	8.6%	14.4%	17.1%	19.4%	20.3%	18.2%	11.9%	9.1%

**LEGISLATIVE OUTLOOK**

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

**BUDGET HIGHLIGHTS**

**Changes from the 2016/17 Fiscal Year**

The District’s 2017/18 FY Budget totals \$81.7 million, which is approximately \$7.3 million more than 2016/17 FY Budget. Changes from the previous fiscal year are summarized as follows:

- Increase in salaries and benefits by \$2,500,000 is due to contractual salary and benefit adjustments, the most recent Board approved classification and compensation study combined with the addition of 8.5 full time equivalent personnel in the current fiscal year.
- Increase in leases and loans by \$300,000 with the addition of a loan for fire apparatus to replace an aging fleet and fire apparatus to help standardize equipment and follow the Fire Department’s apparatus replacement plan.
- Increase in capital improvements by \$4,100,000 is directly related to the construction cost to replace the Administration Building which was damaged by fire in February 2015.

**Impacts to Service**

- The Fire Department will continue the process of replacing equipment and supplies that were deferred during the downturn in the economy.
- The District will meet community expectations with the Board approved funding for vacant positions.

## MAJOR PRIORTIES AND FUNDING SOURCES

### Administrative Services Department

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

### Fire Department

- Meet the Fire Department's response time goal. Funding source: General Fund.
- Update Fire Department Capital Improvement Plan. Funding source: General Fund.
- Complete impact study of the proposed Wilton Rancheria Casino. Funding source: Wilton Rancheria (no cost to District).
- Implement ImageTrend Records Management System upgrade. Funding source: General Fund.
- Recruit and hire new Emergency Medical Services staff positions. Funding source: General Fund and Ambulance Transport Fees.
- Develop and implement succession and recruitment plan. Funding source: General Fund.
- Implement District-wide Records Retention Program within the Fire Department. Funding source: General Fund and Fire Prevention Fees.
- Initiate architectural design of proposed Station 77. Funding source: Fire Impact Fees.
- Continue implementation of Strategic Plan, Master Plans, and Standards of Cover initiatives. Funding source: General Fund.
- Reorganize Fire Prevention business and workflow models. Funding source: General Fund and Fire Prevention Fees.
- Restructure Investigation and Armament Programs. Funding source: General Fund.

### Parks and Recreation Department

- Facility asset preservation. With buildings ranging in age from 5 to 65 years, performing deferred maintenance is an annual necessity. Scheduled for this fiscal year are 10 projects at seven facilities totaling approximately \$118,500. Funding source: Program Revenue, Program Reserves or General Fund.
- Development of a comprehensive Parks, Facilities, and Recreation Master Plan to guide facility development, recreation programming, and park operations over the next 10 years. Funding source: General Fund.
- Implementation and use of new recreation management facility software that will meet the Departments' immediate and future needs. Funding source: Program Revenue and General Fund.
- Simpson Park Shade Structure – Install shade structure and supporting picnic amenities. Funding Source: Operating transfer in from L&L Eastern Elk Grove Zone.
- McConnell Park – Replace existing ballfield and open turf with a picnic area and other amenities. Funding Source: Operating transfer in from L&L Waterman/PV Zone.
- Wright Park phase 2 – Master Plan update, community outreach and street improvement plans. Funding source: Operating transfer in from L&L East Elk Grove Benefit Zone and Park Impact Fees.
- George Park – Construction of a 5-acre park to include a playground, picnic area, landscape improvements and other amenities to be determined during the community outreach process. Funding source: Park Impact Fees.
- Morse Park Community Center - Design of a 10,000 square foot community center at Morse Community Park. Operating transfer in from L&L East Franklin Benefit Zone, Park Impact Fees and Quimby Fees.

- Town Square Park – Replace playground equipment and add a picnic area. Funding source: Operating transfer in from L&L Laguna Benefit Zone and Mello Roos Special Taxes.
- Batey and Wackman Playground Replacement. Replace playground equipment. Funding Source: Operating transfer in from L&L Laguna Zone.
- Betschart Park Trail Improvements. STATE WHAT IS BEING DONE. Funding Source: Operating transfer in from L&L Laguna Zone.
- Oasis Community Park – Complete construction documents of a 20-acre community park located in the Madeira East Development. Funding source: Laguna Ridge Supplemental Park Fee.
- Singh and Kaur Park – Community outreach, design development and construction documents of a 5.1-acre neighborhood park located in the Madeira East Development. Funding source: Laguna Ridge Supplemental Park Fee.
- Porto Park – Design and construction of a 1.3-acre park in the Madeira East Development. Funding Source: Laguna Ridge Supplemental Park Fee.

## **POLICY AND ASSUMPTION FOR KEY REVENUE**

### **Ambulance Transport**

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

### **Development Fees**

Development fees and parkland dedications are received from new residential developers for the construction of parks. The Parks and Recreation Department utilizes a five-year Capital Improvement Plan (CIP) to schedule park construction. The estimate is based on the schedule of projects for FY 2017/2018, remaining costs for existing projects and the costs for new projects. The projects for which the estimate is based on include Johnson Park walkways, Wright Park phase 2, George Park, Morse Park Community Center, Porto Park, Oasis Park, Town Square Park playground renovation, McConnell Park renovation, Simpson Park shade structure, Elk Grove Park Veteran's Memorial Garden and sidewalk extension, Poppy West Park, Singh and Kaur Park (Project descriptions are included in the Major Priorities and Funding Sources Section). Funding may come from a number of sources, including park impact fees, Quimby fees and Cosumnes Legacy Foundation.

### **Operating Transfer In**

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

### **Plan Check Fees**

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

## **Property Tax**

The primary funding source for District operations is property taxes. After five years of property tax decline, the District experienced a 5% increase in FY 2016/17 and is expecting a 5% increase in the 2017/18 FY. Under California State law, District property taxes are assessed and collected by the County of Sacramento up to 1% full cash value of taxable property, plus other increases approved by the voters and distributed in accordance with statutory formulas. Sacramento County property tax revenue assumptions are based on inflation factors, resale values and new development trends.

## **Quimby Fees**

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

## **Recreation Fees**

Staff examined the previous year's revenue performance before beginning revenue forecasting for the 2017/18 Fiscal Year. The basis for the estimate includes examination of past performance combined with a thorough review of participation trends going forward and the incorporation of new and/or revised fees.

## **Supplemental Park Fee**

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

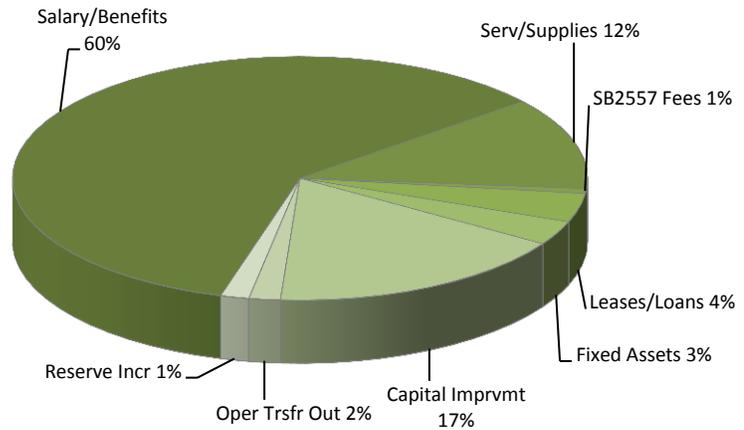
**COSUMNES CSD**

OBJECT NAME	ADMIN SVCS	FIRE	RECREATION	GENERAL FUND TOTAL	DEBT SERVICE FUND
<i>EXPENDITURES</i>					
Salaries/Benefits	3,286,391	37,768,455	7,722,599	48,777,445	
Services/Supplies	494,754	5,799,989	3,703,600	9,998,343	
Leases/Loans	644,981	2,426,695	54,445	3,126,121	2,037,355
Fixed Assets	110,000	2,402,395	101,430	2,613,825	
Capital Improvements	9,067,500	71,500	4,799,176	13,938,176	
Operating Transfers Out	68,713	764,000	605,991	1,438,704	
Reserve Increase		1,245,201	63,950	1,309,151	
<i>Subtotal</i>	<i>13,672,339</i>	<i>50,478,235</i>	<i>17,051,191</i>	<i>81,201,765</i>	<i>2,037,355</i>
SB2557 Co. Admin Fees	519,288	0	0	519,288	
<i>Subtotal</i>	<i>519,288</i>	<i>0</i>	<i>0</i>	<i>519,288</i>	<i>0</i>
<b>TOTAL EXPENDITURES</b>	<b>14,191,627</b>	<b>50,478,235</b>	<b>17,051,191</b>	<b>81,721,053</b>	<b>2,037,355</b>
<i>REVENUES</i>					
Property Taxes - Elk Grove	3,902,348	30,463,242	4,600,000	38,965,590	
Property Taxes - Galt		4,200,000		4,200,000	
Interest Income	50,000			50,000	0
Recreation/Other Svc Fees		40,094	5,850,219	5,890,313	
Ambulance/Plan Ck Fees		11,252,886	2,000	11,254,886	
Federal/State Aid Funds		5,002		5,002	
Encumbered Funds		98,000	83,523	181,523	
Use of Reserves	9,919,546	1,977,437	2,463,144	14,360,127	
Other Revenue**	7,500	2,393,910	1,813,191	4,214,601	
Operating Transfers In	312,233	47,664	2,239,114	2,599,011	2,037,355
<b>TOTAL REVENUES</b>	<b>14,191,627</b>	<b>50,478,235</b>	<b>17,051,191</b>	<b>81,721,053</b>	<b>2,037,355</b>
<i>NET</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

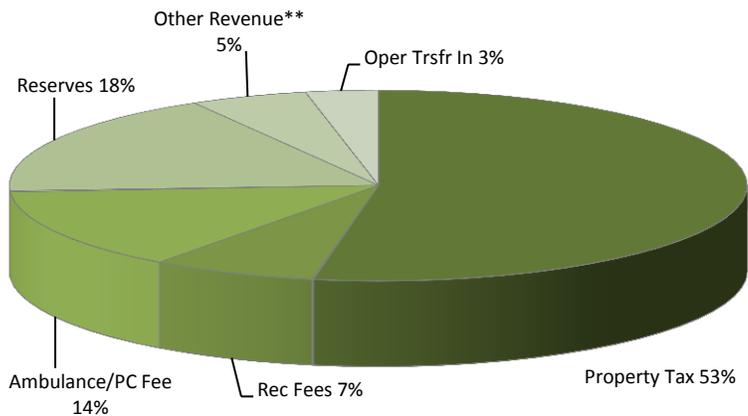
\*\* Other Revenue includes Bldg Rentals, Donations/Contributions, celltower rents, fire control service charges, Galt RDA funds, insurance proceeds, long-term loan proceeds, vehicle code fines and Sale of Personal Property.

**COSUMNES CSD**
**EXPENDITURES BY OBJECT TYPE**

<i>Obj. Type</i>	<i>Amount</i>	<i>Percent</i>
Salary/Benefits	48,777,445	60%
Serv/Supplies	9,998,343	12%
SB2557 Fees	519,288	1%
Leases/Loans	3,126,121	4%
Fixed Assets	2,613,825	3%
Capital Imprvmt	13,938,176	17%
Oper Trsfr Out	1,438,704	2%
Reserve Incr	1,309,151	1%
<b>TOTAL</b>	<b>81,721,053</b>	<b>100%</b>


**REVENUES BY OBJECT TYPE**

<i>Obj. Type</i>	<i>Amount</i>	<i>Percent</i>
Property Tax	43,165,590	53%
Interest Income	50,000	0%
Rec Fees	5,890,313	7%
Federal/State Aid	5,002	0%
Ambulance/PC Fee	11,254,886	14%
Encumbrances	181,523	0%
Reserves	14,360,127	18%
Other Revenue**	4,214,601	5%
Oper Trsfr In	2,599,011	3%
<b>TOTAL</b>	<b>81,721,053</b>	<b>100%</b>



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

**COSUMNES CSD  
Reserves**

	<b>6/30/2017 BALANCE</b>	<b>BUDGETED FY 17/18</b>	<b>INCREASE FY 17/18</b>	<b>7/1/2017 BALANCE</b>
<b>BOARD DESIGNATED RESERVES</b>				
EMERGENCY RESERVE	\$ 2,877,378			2,877,378
<b>CAPITAL RESERVES</b>				
EG Rec Cntr Cap Imprv	31,000			31,000
Laguna Town Hall	50,000			50,000
Pavilion	20,000			20,000
Wackford Complex	101,550			101,550
Fox Aquatic Complex	20,700			20,700
Youth Facility Development	63,020	17,000	15,500	61,520
Bartholomew Sports Park	64,385		28,230	92,615
Dillard Ranch	107,685		20,220	127,905
Bartholomew Sports Park Construction	2,767,357			2,767,357
Apparatus Replacement	257,394	191,967		65,427
Fire Facilities	7,528			7,528
Golf Capital Improvement	15,000			15,000
Intergovernmental Transfer	1,871,824		1,245,201	3,117,025
Administration Building	8,631,767	8,631,767		-
<b>BUDGET STABILIZATION ACCOUNT</b>				
Recreation Reserves	2,276,438	102,246		2,174,192
Fire Reserves	5,642,342	1,539,243		4,103,099
Administrative Services Reserves	1,733,368	520,938		1,212,430
<b>SUB-TOTAL BOARD DESIGNATED</b>	<u>26,538,736</u>	<u>11,003,161</u>	<u>1,309,151</u>	<u>16,844,726</u>
<b>LEGALLY DESIGNATED RESERVES</b>				
FIRE DEVELOPMENT IMPACT FEES	3,968,894	910,822		3,058,072
<b>PARK DEVELOPMENT IMPACT FEES</b>				
East Franklin	3,646,696	2,342,144		1,304,552
Eastern Elk Grove	3,920,906	104,000		3,816,906
West Laguna	71,113			71,113
Lakeside	29,445			29,445
Laguna Stonelake	3,039			3,039
PARK IN-LIEU FEES	<u>4,122,394</u>			<u>4,122,394</u>
<b>SUB-TOTAL LEGALLY DESIGNATED</b>	<u>15,762,487</u>	<u>3,356,966</u>	<u>0</u>	<u>12,405,521</u>
<b>TOTAL CSD RESERVES</b>	<u>\$ 42,301,223</u>	<u>14,360,127</u>	<u>1,309,151</u>	<u>29,250,247</u>

**COSUMNES CSD  
Debt Service Fund Budget 9231  
Line Item Summary**

<b><i>ACCOUNT NO.</i></b>	<b><i>ACCOUNT</i></b>	<b><i>AMOUNT</i></b>
3210	Interest Expense	945,480
3220	Bond/Loan Redemption	1,091,875
	<b><i>TOTAL 3000 ACCOUNTS</i></b>	<b><i>\$ 2,037,355</i></b>
	<b><i>TOTAL EXPENDITURE ACCOUNTS</i></b>	<b><i>\$ 2,037,355</i></b>
6990	Operating Transfers In	\$ 2,037,355
	<b><i>TOTAL 6000 ACCOUNTS</i></b>	<b><i>\$ 2,037,355</i></b>
	<b><i>TOTAL REVENUE ACCOUNTS</i></b>	<b><i>\$ 2,037,355</i></b>

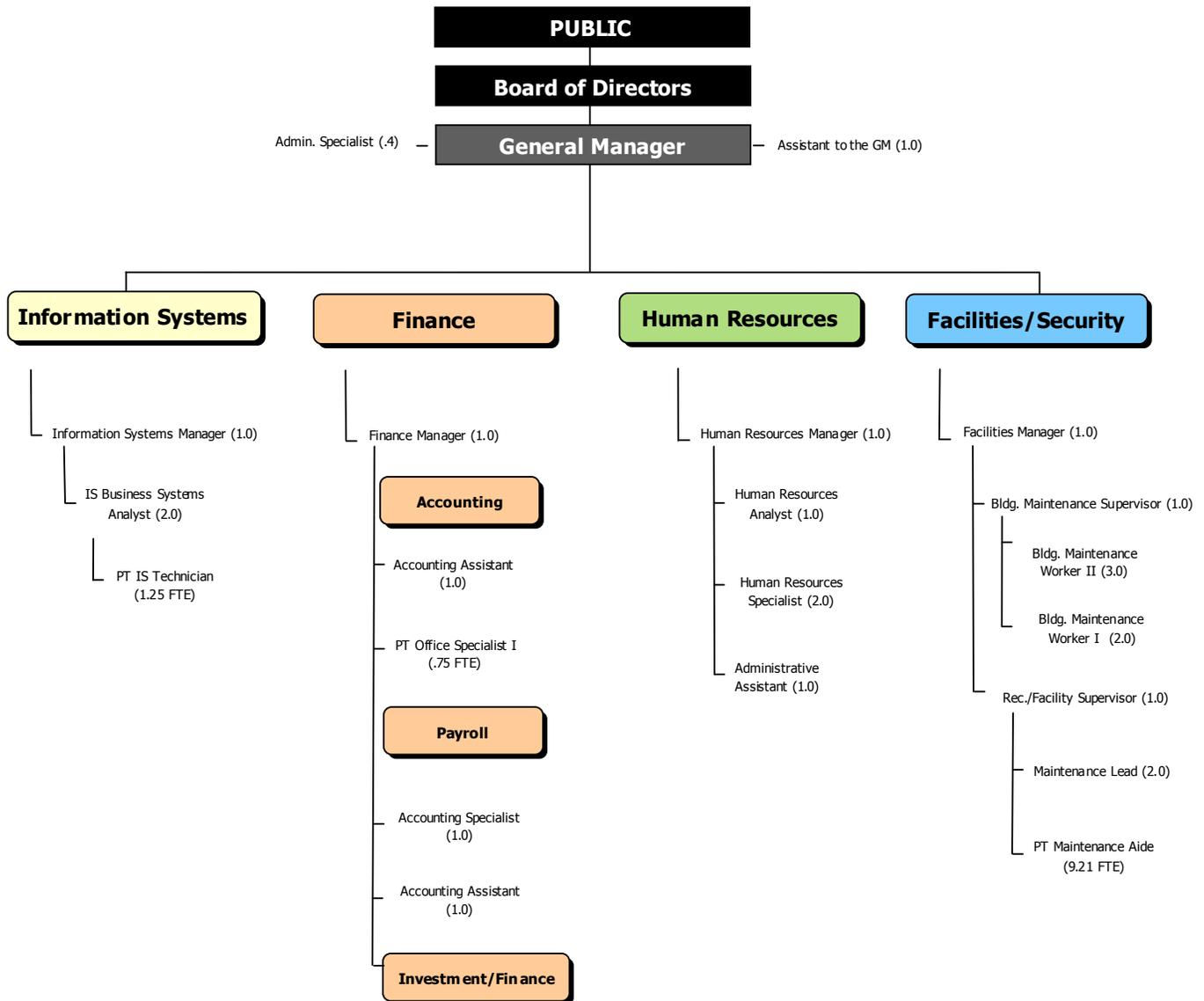
## ADMINISTRATIVE SERVICES DEPARTMENT

### DEPARTMENT DESCRIPTION

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

- **Finance** – The Administrative Services Department oversees the District’s financing needs, including the District’s investment portfolio, issuance of long-term debt as needed and implementation of development impact fee programs. Administration processes all District accounts payable and accounts receivable, including reconciliation of District checking accounts and monitoring of daily cash balances. Furthermore, Administration prepares the Comprehensive Annual Financial Report which is submitted to the Government Financial Officers Association for review. In addition, Administration oversees the entire payroll function for the District, and prepares monthly and quarterly payroll tax returns to Federal and State Agencies.
- **Facilities** – The Administrative Services Department is responsible for building maintenance throughout the District. Also, Administration assists with the planning, development, management, and improvement of various District facilities, and administers other projects District Wide. The Administrative Services Department is responsible for the coordination and scheduling of off-duty officer security services for District Wide parks and facilities and maintaining security related records, reports, log sheets, timesheets, and equipment. Also, Administration acts as liaison to the Elk Grove Police Department and the Sacramento County Sheriff’s Department for all District Wide security related issues.
- **Information Systems** – The Administrative Services Department is responsible for maintaining the District’s computer system, developing computer usage security policies and procedures, and assisting staff in more efficiently utilizing the District’s computing capability. Also, Administration is responsible for development and maintenance of the District website including on-line registration for various District recreation programs.
- **Human Resources** – The Administrative Services Department oversees all human resource functions from recruitment of personnel to evaluation of staff to insure laws are adhered to and consistently applied throughout the District. Also, Human Resources is responsible for the administration of the District’s employee benefit package and updates the District’s personnel manual and part-time manuals.
- **Administration** – The General Manager/Secretary of the Board acts as liaison between the District staff and Board Members, the media, the County, the City of Elk Grove, the City of Galt, other special districts, and the community. The Administrative Services Department reviews and authorizes all District communications, assists with the development of Fire and Parks Department public education programs, coordination and marketing of CSD events, and attends community events.
- **Administration Building** – The Administration Building serves as home to the District’s Administration Services Department staff. After the building suffered significant fire damage on February 20, 2015, staff was moved into two separate suites (185 and 205) at 9355 E. Stockton Boulevard until the building can be rebuilt.

**ADMINISTRATIVE SERVICES DEPARTMENT ORGANIZATIONAL CHART**



**PRIORITIES/HIGHLIGHTS**

- The Cosumnes CSD's local economy is improving, and as the population continues to grow and political leaders are focused on bringing business and commerce to the region, the demand for housing emerges. In Sacramento County, 15,900 wages and salary jobs were created, representing a growth rate of 2.7%. This is the fourth annual increase for Sacramento County since before the recession of 2007-2009. The unemployment-rate improved as well, falling from 6% in 2015 to 5.8% in 2016. Property tax revenues are projected to increase 5% compared to the prior fiscal year due to consumer price index increase of 1.5% combined with modest local development.
- The Administrative Services Department will continue to monitor the \$1 billion of assessed valuation currently being held under the County of Sacramento Proposition 8 appeal process.
- Administration will continue to monitor and manage the District's pension and OPEB liabilities as they near \$75 million in total.
- The Administrative Services Department and Tyler Technologies have entered into contract for a new financial management and human resource software suites for the District.
- Administration will continue to update and monitor the District's five-year projection financial guidelines in order to protect District reserve fund balances.

**FULL-TIME STAFFING**

<b>Position Classifications</b>	<b>Actual 15/16</b>	<b>*Authorized 16/17</b>	<b>Funded 16/17</b>	<b>*Authorized 17/18</b>	<b>Proposed 17/18</b>
General Manager	1	1	1	1	1
Assistant to the General Manager	1	1	1	1	1
Management Analyst	1	0	0	0	0
Administrative Specialist	.4	.4	.4	.4	.4
Communication Specialist	.25	.25	.25	.25	.25
Finance Manager	1	1	1	1	1
Accounting Specialist	1	1	1	1	1
Accounting Assistant	1.5	2.5	2.5	2	2
Human Resources Manager	1	1	1	1	1
Human Resources Analyst	1	1	1	1	1
Human Resources Specialist	2	2	2	2	2
Administrative Assistant	0	0	0	1	1
Information Systems Manager	1	1	1	1	1
IS Business Systems Analyst	1	2	2	2	2
Facilities Manager	1	1	1	1	1
Recreation Facility Supervisor	1	1	1	1	1
Building Maintenance Supervisor	1	1	1	1	1
Building Maintenance Worker II	2	2	2	3	3
Building Maintenance Worker I	3	2	2	2	2
Maintenance Lead	2	2	2	2	2
<b>TOTAL</b>	<b>23.15</b>	<b>22.15</b>	<b>22.15</b>	<b>24.65</b>	<b>24.65</b>

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

## ADMINISTRATIVE SERVICES DEPARTMENT BUDGET SUMMARY BY SUB-BUDGET

### Expenses by Category

	<b>Finance 1001</b>	<b>Facilities 1002</b>	<b>Info. Systems 1003</b>	<b>HR 1004</b>	<b>Admin 1005</b>	<b>Admin Bldg 1006</b>
Salaries and Benefits	424,933	1,220,915	453,393	587,874	599,275	0
Services and Supplies	32,726	52,275	1,250	19,340	908,451	0
Leases and Loans	644,981	0	0	0	0	0
Fixed Assets	0	60,000	1,300	0	48,700	9,067,500
Operating Transfers	13,297	17,036	5,417	7,222	25,741	0
<b>TOTAL EXPENDITURES</b>	<b>1,115,937</b>	<b>1,350,226</b>	<b>461,360</b>	<b>614,436</b>	<b>1,582,167</b>	<b>9,067,500</b>

### Revenue by Accounts

Operating Transfers In	(312,233)	0	0	0	0	0
Property Tax	(753,705)	(1,350,226)	(461,360)	(614,436)	(722,621)	0
Interest Income	(50,000)	0	0	0	0	0
Revenues-Other	0	0	0	0	(7,500)	0
Reserves	0	0	0	0	(852,046)	(9,067,500)
<b>TOTAL REVENUE</b>	<b>(1,115,937)</b>	<b>(1,350,226)</b>	<b>(461,360)</b>	<b>(614,436)</b>	<b>(1,582,167)</b>	<b>(9,067,500)</b>

<b>NET OVERAGE/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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## ADMINISTRATIVE SERVICES DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2014-15	Actual 2015-16	Approved 2016-17	Projected 2016-17	Requested 2017-18
1110	Salaries	1,473,473	1,515,857	1,544,444	1,795,895	1,930,148
1121	Part-time/Extra Help	398,094	404,409	466,027	466,027	415,760
1210	Retirement	229,207	185,959	234,712	264,909	196,582
1220	Medi/Social Security	34,617	37,506	30,653	40,027	35,517
1230	Group Insurance	535,746	543,847	570,186	591,691	640,884
1240	Work Compensation	43,377	50,415	79,070	53,000	67,500
<b>Salaries and Benefits Total</b>		<b>2,714,514</b>	<b>2,737,993</b>	<b>2,925,091</b>	<b>3,211,549</b>	<b>3,286,391</b>
2005	Advertising	3,440	2,357	2,700	5,467	2,700
2021	Subscriptions	1,133	107	0	38	0
2022	Books/Periodicals	316	1,758	0	56	0
2029	Conferences	2,876	2,423	4,500	2,665	13,500
2035	Training	6,007	6,837	4,439	7,852	7,659
2039	Employee Transportation	342	324	0	100	100
2051	Insurance	21,779	23,599	22,945	26,904	28,974
2061	Memberships	8,138	8,526	8,654	12,700	9,472
2076	Office Supplies	27,885	12,771	6,750	23,341	6,750
2077	Public Ed Materials	2,363	0	0	0	0
2081	Postage Service	3,181	5,290	6,750	6,250	7,500
2085	Printing Services	5,387	3,205	1,000	1,000	1,000
2103	Ag Services/Supplies	2,410	295	0	0	0
2111	Building Maintenance	13,705	6,297	0	0	0
2141	Land Improvements	14	4,840	0	0	0
2191	Electricity	9,752	0	0	0	0
2193	Refuse Collect/Disposal Svcs	3,277	1,639	1,680	1,680	1,680
2195	Sewage Disposal Services	850	0	0	0	0
2197	Telephone/Telegraph Services	14,572	13,307	8,680	7,740	12,100
2198	Water	840	0	0	0	0
2205	Automotive Maintenance Svcs	7,380	9,580	13,000	10,000	13,000
2226	Expendable Tools	853	2,398	2,550	750	1,350
2231	Fire Extinguisher Maint.	0	21	0	0	0
2236	Fuel/Lubricant Supply	19,346	19,961	21,000	21,000	21,000
2261	Office Equipment Maintenance	1,016	5,655	5,600	5,600	5,600
2275	Rent/Lease Equipment Service	66,998	300,848	251,839	305,780	2,332
2291	Other Equip Maint. Svc/Sup	992	104	500	500	500
2314	Clothing/Personal Supply	2,274	2,859	4,347	12,720	4,747
2332	Food Supplies	1,152	1,739	2,841	5,987	1,000
2443	Medical Services	576	1,657	20,690	20,690	690
2505	Account/Financial Services	467,865	500,481	498,723	497,158	521,579
2531	Legal Services	135,613	148,889	125,000	105,000	125,000
2591	Professional Services	508,840	3,974,812	1,071,418	1,620,432	196,239
2811	Data Processing Maint Svcs	37,488	32,621	4,750	13,214	25,170
2812	Data Processing Supplies	14,165	12,289	61,896	65,182	4,400

## ADMINISTRATIVE SERVICES DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2014-15	Actual 2015-16	Approved 2016-17	Projected 2016-17	Requested 2017-18
2817	Election Services	74,683	0	86,258	94,406	0
2852	Recreational Supplies	12,252	20,715	116,059	116,059	0
2880	Prior Year Expenditures	0	568	0	0	0
<b>Service and Supplies Total</b>		<b>1,479,760</b>	<b>5,128,772</b>	<b>2,208,064</b>	<b>2,844,216</b>	<b>1,014,042</b>
3210	Interest Expenses	152,570	129,791	116,059	116,059	104,933
3230	Lease Obligation Retire	549,875	544,499	528,922	528,922	540,048
3450	Taxes/Lic./Assmts.	13,437	13,720	13,974	11,163	0
<b>Leases and Loans Total</b>		<b>715,882</b>	<b>688,010</b>	<b>658,955</b>	<b>656,144</b>	<b>644,981</b>
4201	Structures & Improvements	4,071	0	2,501,300	709,973	9,067,500
4202	Improvements Other Than Bldg.	0	101,677	1,300	5,300	0
4301	Vehicles	0	0	17,040	17,040	60,000
4302	Other Equipment	3,776	3,453	24,272	24,272	0
4303	Office Equipment	2,317	9,120	7,232	7,232	0
4305	Computer Equipment	85,020	11,773	0	428,093	50,000
<b>Fixed Assets Total</b>		<b>95,184</b>	<b>126,023</b>	<b>2,501,300</b>	<b>1,138,066</b>	<b>9,177,500</b>
6980	Facility Use Transfer	14,902	71,036	93,100	93,100	68,713
<b>Operating Transfers Out</b>		<b>14,902</b>	<b>71,036</b>	<b>93,100</b>	<b>93,100</b>	<b>68,713</b>
	Reserve Increase	6,973,736	2,468,441	317,278	0	0
<b>TOTAL EXPENDITURES</b>		<b>11,993,978</b>	<b>11,220,275</b>	<b>8,703,788</b>	<b>7,943,075</b>	<b>14,191,627</b>
6990	Operating Transfers In	(254,379)	(333,829)	(259,309)	(259,309)	(312,233)
<b>Operating Transfers In</b>		<b>(254,379)</b>	<b>(333,829)</b>	<b>(259,309)</b>	<b>(259,309)</b>	<b>(312,233)</b>
9101	Property Tax	(4,367,002)	(5,733,393)	(4,644,680)	(5,123,411)	(3,902,348)
9410	Interest Income	(109,374)	(139,596)	0	(55,000)	(50,000)
9429	Building Rental	(205)	0	0	0	0
9529	In Lieu Taxes-Other	(11,431)	(338)	0	0	0
9569	State Aid Other Misc. Prog.	(32,202)	(8,147)	0	0	0
9740	Insurance Proceeds	(7,180,776)	(4,924,060)	0	(1,081,367)	0
9790	Revenues-Other	(7,858)	(19,906)	(868,890)	(7,500)	(7,500)
9870	Long Term Loan	(30,750)	(61,006)	(420,329)	0	0
9999	Reserves	0	0	(3,749,799)	(1,416,939)	(9,919,546)
<b>Subtotal 9000</b>		<b>(11,739,598)</b>	<b>(10,886,446)</b>	<b>(8,444,479)</b>	<b>(7,683,766)</b>	<b>(13,879,394)</b>
<b>TOTAL REVENUE</b>		<b>(11,993,978)</b>	<b>(11,220,275)</b>	<b>(8,703,788)</b>	<b>(7,943,075)</b>	<b>(14,191,627)</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## ADMINISTRATIVE SERVICES DEPARTMENT – FINANCE

### Sub-Budget 1001

#### MAJOR FUNCTIONS

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

#### 2016-17 ACCOMPLISHMENTS

- Finance completed and received Board approval of District Final Budget for FY 16/17. (Goal 6a)
- Finance coordinated and completed the District's FY 15/16 Annual District Audit and Comprehensive Annual Financial Report. (Goal 5a, 6a)
- Finance completed the District's FY 15/16 State Controllers Report for the State of California. (Goal 5a, 6a)
- Finance analyzed cash flow and purchased negotiable certificates of deposit and corporate notes for the District. (Goal 5c)

#### GOALS FOR 2017-18

- Accounts payable and accounts receivable will utilize new ERP database. (Goal 5a, 6a)
- Accounts payable will pay invoices within five days of receipt. (Goal 3b)
- Accounts receivable will deposit checks and cash same day as receipt. (Goal 6a)
- Finance will coordinate the District's Audit and submit the District's Comprehensive Annual Finance Report to the GFOA for the certificate of achievement for excellence in financial reporting award. (Goal 5a, 6a)
- Finance will submit the District's annual budget to CSMFO for the certificate of excellence in budgeting award. (Goal 5a, 6a)
- Finance will submit the State Controllers Report within 118 days of fiscal year end to the California State Controller's Office. (Goal 5a, 6a)
- Finance will submit the 990 tax return for the Cosumnes Legacy Foundation. (Goal 5a, 6a)
- Finance will continue with the administration of the District's cash flow and investment portfolio. (Goal 5b, 5c)
- Payroll will prepare and submit Quarterly and Annual Form 941 to Internal Revenue Service in a timely manner. (Goal 5a, 6a)
- Payroll will pay employees within the time period worked. (Goal 5b)

**PERFORMANCE / WORKLOAD MEASURES**

<b>Measure</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Proposed 2017-18</b>
Invoices Processed	18,763	20,194	23,069
Checks Cut	6,139	6,722	6,786
Receipts Processed	1,380	1,482	1,592
Documents Scanned	69,227	38,279	58,814
Payroll	5,507	6,280	6,310

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	351,453	394,708	411,370	424,933
Service and Supplies	26,589	57,496	60,782	32,726
Leases / Loans	661,641	658,955	656,144	644,981
Fixed Assets	10,096	0	1,000	0
Operating Transfers	16,176	17,040	17,040	13,297
<b>Total Expenditures</b>	<b>1,065,955</b>	<b>1,128,199</b>	<b>1,146,336</b>	<b>1,115,937</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Operating Transfers	333,829	259,309	259,309	312,233
Property Tax	592,530	818,890	832,027	753,705
Interest Income	139,596	50,000	55,000	50,000
<b>Total Revenue</b>	<b>1,065,955</b>	<b>1,128,199</b>	<b>1,146,336</b>	<b>1,115,937</b>

*\* Finance Budget Previously Not Separated*

**Budget Highlights**

Salaries and Benefits

Finance salaries and benefits have increased in the current year for full time staff due to the completion of the most recent classification and compensation study. In addition, Finance is funding a new Accounting Assistant position which will directly support the payroll department.

Leases/Loans

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

Operating Transfers In

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

**ADMINISTRATIVE SERVICES DEPARTMENT – FACILITIES  
Sub-Budget 1002**

**MAJOR FUNCTIONS**

The Facilities Division is responsible for building maintenance throughout the District. Also, Facilities assists with the planning, development, management, and improvement of various District facilities, and administers other projects District Wide. The Facilities Division is responsible for the coordination and scheduling of off-duty officer security services for District Wide parks and facilities and maintaining security related records, reports, log sheets, timesheets, and equipment. Also, Facilities acts as a liaison to the Elk Grove Police Department and the Sacramento County Sheriff’s Department for all District Wide security related issues.

**2016-17 ACCOMPLISHMENTS**

- Facilities will complete approximately 1,369 work orders. (Goals 2b, 3b, 3c)
- Facilities coordinated the fire extinguisher service for all facility sites. (Goal 2c)
- Facilities conducted SMAQMD annual inspections on generators and gas tanks. (Goal 3b)
- Facilities conducted hazardous waste materials inspections for the Sacramento County Environmental Management Department and updated the California Unified Program Agency database for the District. (Goal 3b)

**GOALS FOR 2017-18**

- Facilities will complete work orders within a week of submittal. (Goal 2c)
- Facilities will continue to control cost and maintain District Facilities efficiently. (Goals 3c, 5b)
- Facilities will participate in project management of the Administration Building construction. (Goals 2b, 3a, 3b)

**PERFORMANCE / WORKLOAD MEASURES**

<b>Measure</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Proposed 2017-18</b>
Work Orders Completed	1,833	1,679	1,892

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	1,044,647	1,114,876	1,195,039	1,220,915
Service and Supplies	39,192	57,595	56,444	52,275
Fixed Assets	1,084	0	0	60,000
Operating Transfers	22,706	23,560	23,560	17,036
<b>Total Expenditures</b>	<b>1,107,629</b>	<b>1,196,031</b>	<b>1,275,043</b>	<b>1,350,226</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Property Tax	1,107,629	1,196,031	1,275,043	1,350,226
<b>Total Revenue</b>	<b>1,107,629</b>	<b>1,196,031</b>	<b>1,275,043</b>	<b>1,350,226</b>

*\* Facilities Budget Previously Not Separated*

**Budget Highlights**

Salaries and Benefits

Facilities salaries and benefits have increased in the current year for full time staff due to the completion of the most recent classification and compensation study. Also, Facilities are funding a new Building Maintenance Worker II position which will perform drywall, texture, taping, and painting duties as assigned.

Fixed Assets

Facilities has budgeted the cost associated to two new Ford 150 trucks with racks and tool boxes to replace and standardize aging fleet in the current year.

**ADMINISTRATIVE SERVICES DEPARTMENT – INFORMATION SYSTEMS  
Sub-Budget 1003**

**MAJOR FUNCTIONS**

The Information Systems Division is responsible for maintaining the District’s computer system, developing computer usage security policies and procedures, and assisting staff in more efficiently utilizing the District’s computing capability. Also, Information Systems is responsible for development and maintenance of the District’s website including on-line registration for various District recreation programs.

**2016-17 ACCOMPLISHMENTS**

- Information Systems will complete approximately 658 work orders. (Goal 1a, 1b, 1c)
- Information Systems installed 2017 year-end and payroll tax updates to accounting software. (Goal 1a, 4a)

**GOALS FOR 2017-18**

- Information Systems will complete work orders within a day of submittal. (Goal 1a)
- Information Systems will continue to control cost and maintain District management information systems efficiently. (Goal 5b)

**PERFORMANCE / WORKLOAD MEASURES**

<b>Measure</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Proposed 2017-18</b>
Work Orders Completed	1,208	1,679	1,153
Website Statistics – Total Hits	754,129	904,817	994,912

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	318,323	410,539	447,359	453,393
Service and Supplies	1,107	1,258	1,258	1,250
Fixed Assets	1,880	1,300	5,300	1,300
Operating Transfers	6,890	7,232	7,232	5,417
<b>Total Expenditures</b>	<b>399,530</b>	<b>420,329</b>	<b>461,149</b>	<b>461,360</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Property Tax	399,530	420,329	461,149	461,360
<b>Total Revenue</b>	<b>399,530</b>	<b>420,329</b>	<b>461,149</b>	<b>461,360</b>

*\* Information Systems Budget Previously Not Separated*

**Budget Highlights**

Salaries and Benefits

Information Systems salaries and benefits have increased in the current year for full time staff due to the completion of the most recent classification and compensation study.

**ADMINISTRATIVE SERVICES DEPARTMENT – HUMAN RESOURCES  
Sub-Budget 1004**

**MAJOR FUNCTIONS**

The Human Resources Division oversees all human resource functions from recruitment of personnel to evaluation of staff to insure laws are adhered to and consistently applied throughout the District. Also, Human Resources is responsible for the administration of the District’s employee benefit package and updates the District’s personnel manual and part-time employee manuals.

**2016-17 ACCOMPLISHMENTS**

- Human Resources completed open enrollment requirements with CalPERS for insurance changes to take effect January 1, 2017. (Goal 5b)
- Human Resources offered buy up dental and vision plans for all District employees. (Goals 5b, 6b)

**GOALS FOR 2017-18**

- Human Resources will build out the HR suite of the new Enterprise Resource Planning (ERP) with the anticipation of go live January 2018. (Goal 5a)
- Human Resources will complete the diversity demographic survey of the District for better understanding and education reflecting the diverse and unique composition of the Elk Grove community in our own workforce. (Goals 1a, 4a)

**PERFORMANCE / WORKLOAD MEASURES**

<b>Measure</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Proposed 2017-18</b>
Applications	1,933	1,137	2,101
Recruitments	109	51	115
Personnel Action Forms	999	596	511
Off Payroll Forms	340	258	193
Unemployment Forms	47	49	25
New Hire/Re-Hire Orientation	61	53	47
Applications for Promotion	0	0	0
Workers Compensation Reports	153	91	120
Trainings Provided	0	0	4

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	513,006	474,599	580,125	587,874
Service and Supplies	25,819	13,840	25,404	19,340
Fixed Assets	1,727	0	1,000	0
Operating Transfers	12,058	12,656	12,656	7,222
<b>Total Expenditures</b>	<b>552,610</b>	<b>501,095</b>	<b>619,185</b>	<b>614,436</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Property Tax	552,610	501,095	619,185	614,436
<b>Total Revenue</b>	<b>552,610</b>	<b>501,095</b>	<b>619,185</b>	<b>614,436</b>

*\* Human Resources Budget Previously Not Separated*

**Budget Highlights**

Salaries and Benefits

Human Resources salaries and benefits have increased in the current year for full time staff due to the completion of the most recent classification and compensation study. In addition, Human Resources will be funding a new Administrative Assistant position which will perform a variety of administrative, secretarial, and office support duties.

Services and Supplies

The Human Resource Manager and the Human Resource Analyst are attending the CalPELRA annual conference in the current fiscal year.

## ADMINISTRATIVE SERVICES DEPARTMENT – ADMINISTRATION Sub-Budget 1005

### MAJOR FUNCTIONS

The General Manager/Secretary of the Board acts as liaison between District staff and Board Members, the media, the County, the City of Elk Grove, the City of Galt, other special districts, and the community. The Administration Division reviews and authorizes all District communications, assists with the development of Fire and Parks Department public education programs, coordination and marketing of CSD events, and attends community events.

### 2016-17 ACCOMPLISHMENTS

- Administration secured and finalized 2016 Certificate of Participation to provide funds to refinance the loans on Fire Station's 73, 75, 76 and the Fleet Maintenance building with Brandis Tallman LLC. (Goal 5d)
- Administration secured and finalized 2016 Certificate of Participation to finance the costs of clean renewable energy projects consisting of solar photovoltaic energy systems with Brandis Tallman LLC. (Goal 5d)
- Administration managed and completed the building retrofit and design with District Architect MFDB and the City of Elk Grove. (Goal 3c)

### GOALS FOR 2017-18

- Administration will continue to update and monitor the District's five-year projection financial guidelines in order to protect District reserve fund balances. (Goals 5a, 5e, 6a)
- Administration is in the process of negotiating a final settlement with District insurance SDRMA to repair and replace the Administration Building. (Goals 2b, 3a)
- Administration will complete the real estate trade with the County of Sacramento which swaps the Dillard Ranch property with the land and parking lot surrounding the Administration Building. (Goals 2b, 3c)
- Administration will complete implementation of new Enterprise Resource Planning (ERP) financial management suite in July 2017 and the human resource suite in January 2018. (Goal 5a)

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	510,528	530,368	577,656	599,275
Service and Supplies	859,568	828,076	936,721	908,451
Fixed Assets	8,035	0	427,093	48,700
Operating Transfers	13,206	32,612	32,612	25,741
Deferred Maintenance	1,715,626	317,278	0	0
<b>Total Expenditures</b>	<b>3,106,963</b>	<b>1,708,334</b>	<b>1,974,082</b>	<b>1,582,167</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Property Tax	3,081,094	1,708,334	1,936,007	722,621
In Lieu Taxes – Other	338	0	0	0
State Aid Other Misc. Prog	8,147	0	0	0
Revenues – Other	17,384	0	7,049	7,500
Reserves	0	0	31,026	852,046
<b>Total Revenue</b>	<b>3,106,963</b>	<b>1,708,334</b>	<b>1,974,082</b>	<b>1,582,167</b>

*\* Administration Budget Previously Not Separated*

**Budget Highlights**

Services and Supplies

The majority of expenses within the services and supplies category for the Administrative Services Department are related to the County of Sacramento fee to administer the District’s property tax collections (~\$520K), legal services (\$125K) and project management expenses (\$50K) related to the ERP software implementation.

Fixed Assets

The District’s final payments of the ERP software implementation for the District are included within the Administration’s computer equipment and software category with the anticipated funding derived from District’s reserves.

Property Tax

The District is estimating an increase in property tax revenues of 5% for the current 2017/18 fiscal year. Also, the District has included \$400,000 of Proposition 8 appeals revenue within the current year property tax amount. The District estimates nearly \$1.0 billion of assessed valuation currently being held under the County of Sacramento Proposition 8 appeal process which equates to nearly \$2 million in property tax revenue to the District.

Reserves

The District’s 2017/18 fiscal year general fund budget is anticipating the use of District reserves by approximately \$852,000. The basis of this amount is partly derived from the most recent completion of the classification and compensation study for full time personnel. In addition, the District has added 8.5 full time equivalent personnel to the Administrative Services Department (3) and the Fire Department (5.5), respectively.

## **ADMINISTRATIVE SERVICES DEPARTMENT – ADMINISTRATION BUILDING Sub-Budget 1006**

### **MAJOR FUNCTIONS**

The Cosumnes Community Services District Administration Building suffered significant fire damage in the early morning hours of February 20, 2015. In May 2015, staff was relocated into two separate suites (185 and 205) at 9355 E. Stockton Boulevard. This site is home until the building can be rebuilt. The Administration Building Concept Plan was approved by the Board, and the project was put out to bid in March 2017 with construction to begin near June 1, 2017. An estimated fourteen month construction period is anticipated.

### **2016-17 ACCOMPLISHMENTS**

- The Schematic Design, Design Development, and Construction Document phases of the project were completed. (Goal 2b, 3a, 6b)
- The District used a questionnaire to pre-qualify contractors interested in bidding on the project. Those contractors received a pre-determined score and a list of eligible contractors was determined. (Goal 5a, 6a)

### **GOALS FOR 2017-18**

- The Administration building project will include site circulation, landscape improvements, code required upgrades to structural systems, Title 24 improvements to the thermal performance and ADA accessibility upgrades throughout. (Goals 2b, 3a, and 3b)

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	34	0	0	0
Service and Supplies	4,176,497	1,249,799	1,763,607	0
Leases / Loans	26,369	0	0	0
Fixed Assets	103,200	2,500,000	703,673	9,067,500
Deferred Maintenance	681,488	0	0	0
<b>Total Expenditures</b>	<b>4,987,588</b>	<b>3,749,799</b>	<b>2,467,280</b>	<b>9,067,500</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Insurance Proceeds	4,924,060	0	1,081,367	0
Revenues - Other	2,522	0	0	0
Long Term Loan Proceeds	61,006	0	0	0
Reserves	0	3,749,799	1,385,913	9,067,500
<b>Total Revenue</b>	<b>4,987,588</b>	<b>3,749,799</b>	<b>2,467,280</b>	<b>9,067,500</b>

*\* Administration Building Budget Previously Not Separated*

**Budget Highlights**

Fixed Assets

The Administration building remodel project contract has been awarded to Diede Construction, Inc. in the amount of \$9,765,000. Diede started the beginning stages of construction on June 5, 2017 with the anticipated completion in August 2018.

Reserves

The Administration building construction will be funded with the collection of insurance proceeds and the anticipated use of reserves or financing as needed which will be determined by the Board at a later date once the final negotiated insurance payment is collected by the District.

## FIRE DEPARTMENT

### DEPARTMENT DESCRIPTION

For more than a century, the Cosumnes Fire Department has proudly provided the finest in emergency mitigation and fire prevention services to the citizens and visitors of Elk Grove, Galt, and the surrounding communities. The Cosumnes Fire Department operates from eight stations and an administration facility with a total of 176 personnel. The Department responded to 18,592 incidents in 2016, an 8.18% increase over 2015.

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

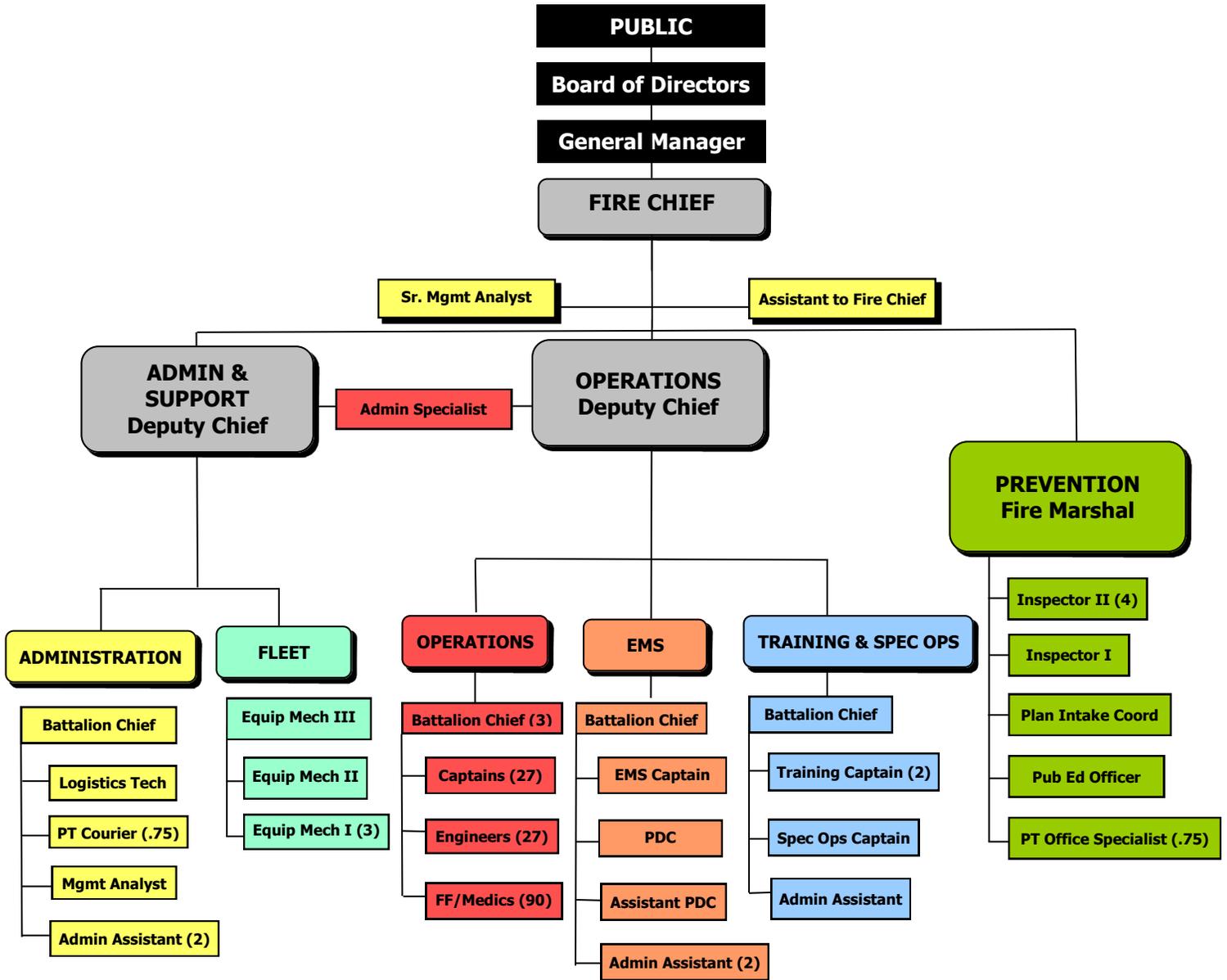
The Cosumnes Fire Department covers a growing, diversified, and dynamic area of southern Sacramento County. As the District continues to change in the coming years, the Fire Department will continue to adapt to meet the needs of the community it serves. The men and women of this Department are devoted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

- **Administration** – The Administration Division provides executive management and is responsible for Board relations, labor relations, budget, strategic and master planning, hiring, policy issues, media relations, external influences, department accountability and emergency management and disaster preparedness.
- **Operations** – The Operations Division provides leadership and management of assigned emergency personnel, responds to and mitigates various emergencies throughout the community including fires, vehicle collisions, hazardous materials spills, medical and public assistance calls, and manages operation-based programs including emergency vehicle and equipment acquisition and management. The following divisions have been created to support the Operations Division: 1) Emergency Medical Services, 2) Training, and 3) Special Operations. Due to the scope of programs and cost recovery mechanisms, each of these sections has been divided into separate sub-budgets.
- **Emergency Medical Services** – The Cosumnes Fire Department provides ambulance transportation and pre-hospital care for the cities of Elk Grove and Galt, while also providing mutual aid transportation for Wilton, Herald, Courtland, and Walnut Grove. The Fire Department employs 151 Emergency Medical Technicians (EMTs) and paramedics and operates seven full-time ambulance companies, which are all overseen by the Department's Emergency Medical Services (EMS) Division.
- **Prevention** – The Fire Prevention Bureau is responsible for providing the communities of Elk Grove and Galt with specialized prevention services related to fire, life, occupational, property, and environmental safety. The Bureau handles code enforcement, plan check and review, fire/arson/post blast investigation, and public education to help keep our communities safe.
- **Fleet** – The Cosumnes Fire Department maintains a progressive, state-of-the-art fleet of fire apparatus specifically designed to meet the emergency response needs of a fast growing and dynamic community. The Fleet Maintenance Division is tasked with servicing and repairing the Department's vehicles to be

ready at any moment to respond to emergencies, and is charged with scheduling, servicing, and tracking preventive maintenance and repairs on all CSD and Fire Department vehicles and apparatus; installing all radio and MDC (mobile data computers) equipment on all new Fire Department vehicles, including complete build-up of all staff vehicles; performing emergency radio repair and maintenance; and maintaining, testing, and fit testing of SCBA equipment.

- **Training** – The Training Division is responsible for delivering training programs and fostering professional development among Fire Department personnel. Daily training exercises are a requirement of the Department and drills are organized that include, but are not limited to: company/command level fire combat for structures, wildland, industrial and transportation, hazardous materials incidents, rescue and emergency medical services. In addition, the Training Division manages the Cosumnes River College (CRC) Firefighter Internship Program. This specialized program, offered in partnership with CRC, attempts to enlist new men and women into the firefighting profession by providing a hands-on training experience.
- **Special Operations** – The Special Operations Division coordinates the Technical Rescue program, including maintenance and inventory of rescue equipment and managing the specialized training programs in all of the rescue disciplines, including swift water rescue, extrication, and high/low angle rescue.

**FIRE DEPARTMENT ORGANIZATIONAL CHART**



**PRIORITIES/HIGHLIGHTS**

- Update Fire Department Capital Improvement Plan
- Transition all Fire Department Standard Operating Procedures into Lexipol
- Develop succession and recruitment plan
- Complete impact study of the proposed Wilton Rancheria Casino
- Update Fire Impact Fee Nexus Study
- Fully implement revised District-wide Records Retention Program within the Fire Department
- Meet the established response time objective of arriving on scene at CSD urban area emergencies within 7 minutes of initial dispatch, 90% of the time
- Implement ImageTrend RMS Elite upgrade
- Continue ongoing Strategic and Master Plan initiatives to further embrace a growing community and Fire Department
- Integrate new Emergency Medical Services staffing positions
- Utilize enhanced patient care methods and equipment such as Hands-Free CPR and King Vision laryngoscopy
- Reorganize workflow and staff assignments to efficiently address Fire Prevention Bureau business and work practices
- Fully implement Fire Prevention modules in ImageTrend RMS
- Continue to maintain, service, and repair Fire Department fleet, communications equipment, and breathing apparatus through the Fleet Maintenance Division
- Restructure Investigation and Armament Programs to ensure sustainability
- Develop Command Training Center in the Training Division to facilitate officer development and succession planning at all levels of the organization
- Continue to ensure all personnel receive mandated annual training while developing training programs that embrace new technology, methods, and emerging threats
- Continue to enhance training and preparation for high-risk, low-probability emergencies

**FULL-TIME/PART-TIME STAFFING**

<b>Position Classifications</b>	<b>Actual 15/16</b>	<b>*Authorized 16/17</b>	<b>Funded 16/17</b>	<b>*Authorized 17/18</b>	<b>Proposed 17/18</b>
Administrative Assistant	2.5	3	3	5	5
Administrative Specialist	0	1	1	1	1
Assistant to the Fire Chief	1	1	1	1	1
Assistant Performance Develop Coord	0	0	0	1	1
Battalion Chief	6	6	6	6	6
Captain – Division	3	3	3	4	4
Captain – Station staffing	27	27	27	27	27
Deputy Fire Chief	1	2	2	2	2
Engineer	27	27	27	27	27
Equipment Mechanic I	3	3	3	3	3
Equipment Mechanic II	1	1	1	1	1
Equipment Mechanic III	1	1	1	1	1
Fire Chief	1	1	1	1	1
Fire Inspector I	1	1	1	1	1
Fire Inspector II	4	4	4	4	4
Fire Marshal	1	1	1	1	1
Firefighter	80	91	91	90	90
Logistics Courier	.75	.75	.75	.75	.75
Logistics Technician	1	1	1	1	1
Management Analyst	0	0	0	1	1
Office Specialist II	0	0	0	.75	.75
Performance Development Coordinator	1	1	1	1	1
Plan Intake Coordinator	1	1	1	1	1
Public Education Officer	1	1	1	1	1
Senior Management Analyst	1	1	1	1	1
<b>TOTAL</b>	<b>165.25</b>	<b>178.75</b>	<b>178.75</b>	<b>183.5</b>	<b>183.5</b>

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

## FIRE DEPARTMENT BUDGET SUMMARY BY SUB-BUDGET

**Expenses by Category**

	<b>Admin 9220-01</b>	<b>Operations 9220-02</b>	<b>EMS 9220-03</b>	<b>Prevention 9220-04</b>	<b>Fleet Maint. 9220-05</b>	<b>Training 9220-06</b>	<b>Special Ops. 9220-07</b>	<b>Fire Dept. Totals</b>
Salaries and Benefits	6,812,315	20,237,031	7,856,863	1,134,593	607,572	855,010	265,071	37,768,455
Services and Supplies	1,384,945	2,261,746	1,419,823	243,471	120,940	282,918	86,146	5,799,989
Leases and Loans	1,037,965	915,381	473,349	0	0	0	0	2,426,695
Structures & Improvements improvements Other than	12,000	26,000	0	0	0	0	0	38,000
Buildings	0	23,000	0	0	0	7,500	3,000	33,500
Other Equipment	0	329,400	278,085	0	0	2,000	10,000	619,485
Computer Equipment	9,250	37,050	38,250	13,500	2,550	7,250	0	107,850
Fixed Assets	51,250	1,440,450	933,895	13,500	2,550	16,750	15,500	2,473,895
Operating Transfers Out	764,000	0	0	0	0	0	0	764,000
IGT Rollover Reserve	0	0	1,245,201	0	0	0	0	1,245,201
<b>TOTAL EXPENDITURES</b>	<b>10,050,475</b>	<b>24,854,608</b>	<b>11,929,131</b>	<b>1,391,564</b>	<b>731,062</b>	<b>1,154,678</b>	<b>366,717</b>	<b>50,478,235</b>

**Revenue by Accounts**

Operating Transfers In	17,664	25,000	0	0	5,000	0	0	47,664
Property Taxes	8,371,863	23,054,269	223,290	801,468	726,061	1,119,576	366,715	34,663,242
Plan Check Fees	0	0	0	550,000	0	0	0	550,000
Building Rental	0	309,313	0	0	0	1	0	309,314
Fire Control Service Charges	40,600	0	0	0	0	0	0	40,600
Service Fees/Charges-GEMT	0	0	250,000	0	0	0	0	250,000
Service Fees/Charges-IGT	0	0	2,492,879	0	0	0	0	2,492,879
Service Fees/Charges-FRF	0	0	550,000	0	0	0	0	550,000
Svs Fees/Charges Other	0	3	7,410,000	0	1	1	1	7,410,006
Revenues-Other	0	3,000	0	0	0	30,000	0	33,000
Long Term Loan Proceeds	0	1,000,000	810,995	0	0	0	0	1,810,995
Encumbered Funds	5,000	93,000	0	0	0	0	0	98,000
Reserves	1,415,348	365,022	191,967	0	0	5,100	0	1,977,437
<b>TOTAL REVENUE</b>	<b>10,050,475</b>	<b>24,854,608</b>	<b>11,929,131</b>	<b>1,391,564</b>	<b>731,062</b>	<b>1,154,678</b>	<b>366,717</b>	<b>50,478,235</b>

**NET OVERAGE/(DEFICIT)**

<b>NET OVERAGE/(DEFICIT)</b>	<b>0</b>							
% use of property tax	24%	67%	1%	2%	2%	3%	1%	100%

## FIRE DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2014-15	Actual 2015-16	Approved 2016-17	Projected 2016-17	Requested 2017-18
1110	Salaries	18,152,654	18,624,631	19,830,089	19,950,000	20,945,982
1121	Part-time/Extra Help	20,492	54,124	20,400	20,000	42,948
1131	Overtime - Reimbursed	716,056	1,536,450	20,005	995,000	5
1132	Overtime	236,018	282,334	531,530	500,000	372,725
1133	Overtime - Station Staffing	1,873,711	2,219,980	2,813,732	3,750,000	2,652,844
1143	Uniform Allowance	157,800	143,875	172,750	172,750	169,600
1210	Retirement	4,196,900	4,241,779	4,884,784	4,900,000	5,321,686
1220	Medi/Social Security	296,251	329,393	335,687	376,000	368,044
1230	Group Insurance	5,663,173	5,814,910	6,300,305	6,300,305	6,307,237
1240	Work Compensation	1,248,244	1,461,048	1,433,834	1,557,000	1,587,384
<b>Salaries and Benefits Total</b>		<b>32,561,299</b>	<b>34,708,524</b>	<b>36,343,116</b>	<b>38,521,055</b>	<b>37,768,455</b>
2005	Advertising/Legal Notice	4,577	3,861	3,100	5,000	4,600
2021	Subscriptions	2,588	14,068	11,985	11,985	12,212
2022	Books/Periodicals	4,048	3,260	15,436	15,436	7,815
2025	Film/Photo	2,397	495	4,700	4,700	400
2029	Conferences	11,798	21,879	76,950	76,950	87,525
2035	Training	53,875	135,196	208,531	175,000	288,491
2039	Employee Transportation	5,089	1,636	3,150	3,150	3,600
2040	Strike Team Travel	3,104	4,869	1	150	1
2051	Insurance	163,580	179,607	182,000	207,000	200,000
2061	Memberships	3,307	3,976	6,024	6,024	10,273
2076	Office Supplies	12,790	20,378	24,650	24,650	28,125
2077	Public Ed Materials	4,909	8,989	9,750	9,750	9,750
2081	Postage Service	4,140	3,766	4,400	4,400	4,550
2085	Printing Services	8,979	7,984	6,300	6,300	9,900
2103	Ag Services/Supplies	32,628	30,299	39,210	39,210	40,960
2111	Building Maintenance	150,206	120,969	127,725	127,725	221,429
2191	Electricity	109,021	116,536	129,040	129,040	137,765
2192	Natural Gas/LPG Fuel Oil	28,319	27,572	62,075	62,075	73,920
2193	Refuse Collect/Disposal Svcs	13,212	14,541	18,736	18,736	18,736
2195	Sewage Disposal Services	10,553	11,673	10,965	10,965	11,950
2197	Telephone/Telegraph Services	174,958	185,726	192,027	192,027	222,002
2198	Water	27,199	30,176	36,995	44,000	43,450
2205	Automotive Maintenance Svcs	172,100	301,896	291,750	250,000	297,950
2226	Expendable Tools	4,474	3,963	7,305	7,305	1,550
2231	Fire Equipment and Maintenance	97,622	126,073	146,547	146,547	232,845
2236	Fuel/Lubricant Supply	257,693	210,824	292,325	260,000	285,400
2252	Medical Equip Supply	245,826	269,877	345,395	315,000	424,377
2261	Office Equipment Maintenance	9,219	8,568	7,750	7,750	12,950
2271	Radio/Plectron Maintenance	19,582	8,716	19,380	19,380	25,400
2275	Rent/Lease Equipment Service	35,641	47,459	17,625	33,000	17,625
2291	Other Equip Maint. Svc/Sup	45,625	40,817	109,635	110,000	82,400
2314	Clothing/Personal Supply	159,561	75,595	221,470	221,470	84,690
2332	Food Supplies	12,946	11,791	16,595	16,595	16,210
2443	Medical Services	21,228	44,474	113,270	70,000	107,370
2505	Account/Financial Services	75,087	78,872	72,000	72,000	75,000

## FIRE DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2014-15	Actual 2015-16	Approved 2016-17	Projected 2016-17	Requested 2017-18
2531	Legal Services	54,671	143,171	150,000	135,000	150,000
2591	Professional Services	739,771	728,054	935,166	925,000	1,580,235
2811	Data Processing Maint Svs	27,810	59,012	71,132	71,132	118,474
2812	Data Processing Supplies	8,065	18,059	10,817	11,000	13,639
2931	Communication Services	697,856	765,848	718,213	718,213	836,420
<b>Service and Supplies Total</b>		<b>3,516,054</b>	<b>3,890,525</b>	<b>4,720,125</b>	<b>4,563,665</b>	<b>5,799,989</b>
3210	Interest Expenses	580,498	585,911	361,412	361,412	336,811
3230	Lease Obligation Retire	1,275,781	1,497,318	1,763,765	1,763,765	2,089,884
3450	Taxes/Lic./Assmts.	67	69	0	70	0
<b>Leases and Loans Total</b>		<b>1,856,346</b>	<b>2,083,298</b>	<b>2,125,177</b>	<b>2,125,247</b>	<b>2,426,695</b>
4101	Land Acquisition Cost	0	278,683	0	0	0
4201	Structures & Improvements	359,756	2,224	11,634	55,000	38,000
4202	Improvements Other Than Bldg.	0	24,628	10,500	10,500	33,500
4301	Vehicles	367,437	1,277,350	2,264,866	2,264,866	1,675,060
4302	Other Equipment	901,516	187,989	573,500	573,500	619,485
4303	Office Equipment	0	6,367	14,000	14,000	0
4305	Computer Equipment	60,171	296,095	60,947	60,947	107,850
<b>Fixed Assets Total</b>		<b>1,688,880</b>	<b>2,073,336</b>	<b>2,935,447</b>	<b>2,978,813</b>	<b>2,473,895</b>
6980	Operating Transfers Out	213,704	479,701	655,789	655,789	764,000
<b>Operating Transfers Out</b>		<b>213,704</b>	<b>479,701</b>	<b>655,789</b>	<b>655,789</b>	<b>764,000</b>
RESERVE EXPENSES		0	0	317,000	317,000	1,245,201
<b>Reserve Expenses</b>		<b>0</b>	<b>0</b>	<b>317,000</b>	<b>317,000</b>	<b>1,245,201</b>
<b>TOTAL EXPENDITURES</b>		<b>39,836,283</b>	<b>43,235,384</b>	<b>47,096,654</b>	<b>49,161,569</b>	<b>50,478,235</b>
6990	Operating Transfers In	60,090	58,372	45,057	45,057	47,664
<b>Operating Transfers In</b>		<b>60,090</b>	<b>204,551</b>	<b>45,057</b>	<b>45,057</b>	<b>47,664</b>
9101	Property Taxes	27,110,962	29,225,796	31,789,390	32,001,922	34,663,242
9102	Property Taxes-Current Unsecured	1,342,282	144,945	0	0	0
9103	Supplemental Taxes-Current	542,121	77,376	0	0	0
9106	Unitary Current Secured	26,926	27,552	0	0	0
9120	Property Taxes - Sec Redemption	77	83	0	0	0
9130	Property Taxes - Prior Unsecured	2,918	3,383	0	0	0
9140	Property Taxes - Penalties	1,646	789	0	0	0
9196	RDA Residual Distribution	0	120,653	0	0	0
9291	Expedited Plan Check Fees	16,940	14,857	20,000	17,500	1
9295	Plan Check Fees	500,378	630,064	550,000	525,000	550,000
9310	Vehicle Code Fines	2,285	2,237	1	1,400	1
9410	Interest Income	3,989	2,485	0	0	0
9429	Building Rental	305,690	292,605	302,586	302,586	309,314
9522	Homeowner Property Tax Relief	45,292	46,142	0	0	0

## FIRE DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2014-15	Actual 2015-16	Approved 2016-17	Projected 2016-17	Requested 2017-18
9529	In Lieu Taxes-Other	0	8,639	0	0	0
9530	Galt RDA Funds	248,120	338,976	159,976	159,976	200,000
9564	State Aid - Public Safety	1,179,145	2,605,449	1	1,848,146	5,001
9571	Federal Aid - Public Safety	59,512	216	1	2,000	1
9643	Fee for Service Permits	35,345	42,960	40,194	40,000	40,094
9648	Fire Control Service Charges	1,468,433	1,638,393	38,000	38,000	40,600
9696	Service Fees/Charges - GEMT	0	296,394	250,000	279,845	250,000
9697	Service Fees/Charges - IGT	1,187,659	684,165	1,269,229	1,269,229	2,492,879
9698	Service Fees/Charges - FRF	0	482,808	450,000	450,000	550,000
9699	Service Fees/Charges Other	6,564,636	7,068,532	6,851,540	7,050,000	7,410,006
9730	Donations/Contributions	0	0	0	1,000	0
9740	Insurance Proceeds	21,039	0	0	0	0
9790	Revenues-Other	54,403	33,614	217,710	30,000	33,000
9860	Sale of Personal Property	131,650	6,150	0	6,000	0
9870	Long Term Loan	1,168,430	1,196,366	1,888,890	1,888,890	1,810,995
9998	Encumbered Funds	594,299	0	1,821,926	1,821,926	98,000
9999	Reserves	1,194,988	1,370,600	1,402,153	1,402,153	1,977,437
	<b>Subtotal 9000</b>	<b>43,809,165</b>	<b>46,362,229</b>	<b>47,051,597</b>	<b>49,135,573</b>	<b>50,430,571</b>
<b>TOTAL REVENUE</b>		<b>43,869,255</b>	<b>46,566,780</b>	<b>47,096,654</b>	<b>49,180,630</b>	<b>50,478,235</b>
	<b>NET OVERAGE/(DEFICIT)</b>	<b>(4,032,972)</b>	<b>(3,331,396)</b>	<b>0</b>	<b>(19,061)</b>	<b>0</b>

**FIRE DEPARTMENT – ADMINISTRATION  
Sub-Budget 2001**

**MAJOR FUNCTIONS**

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

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

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

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

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

**2016-17 ACCOMPLISHMENTS**

- Conducted 17 separate recruitments and assisted in the hiring of 28 new employees (Goals 1a, 2a, 2b, 4a, 4b, and 4c)
- Began implementation of the findings and recommendations of the Standards of Coverage, Management Assessment, and Strategic Plan, as approved by the Board of Directors (Goals 1a, 2a, 2c, 3c, 4a, 4b, 4c, and 6b)
- Provided Emergency Operations Plan (EOP) training (Goals 2a, 2c, and 4a)
- Began transition of Department Standard Operating Procedures into Lexipol (Goals 1b and 2a)
- Maintained positive labor/management relations (Goals 1a, 1b, and 1c)

**GOALS FOR 2017-18**

- Prepare Capital Improvement Plan (Goals 4a, 4b, 4c, 5b, and 5e)
- Develop succession and recruitment plan (Goals 1a, 2a, and 5e)
- Break out and track expenses for Work Comp Lost Time in budget (Goal 6a)
- Complete transition of Department Standard Operating Procedures into Lexipol (Goals 1b and 2a)
- Continue to maintain positive labor/management relations (Goals 1a, 1b, and 1c)

**PERFORMANCE / WORKLOAD MEASURES**

<b>Measure</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Proposed 2017-18</b>
Department personnel	165.25	178.75	183.5
Department facilities	10	10	10

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	3,638,292	3,933,794	4,261,540	6,812,315
Service and Supplies	594,665	583,660	626,708	1,384,945
Leases / Loans	1,257,530	780,117	780,117	1,037,965
Fixed Assets	298,709	21,272	21,123	51,250
Operating Transfers	479,701	655,789	655,198	764,000
<b>Total Expenditures</b>	<b>6,268,898</b>	<b>5,974,632</b>	<b>6,355,687</b>	<b>10,050,475</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Operating Transfers In	173,414	17,206	17,206	17,664
Property Tax	7,502,028	4,287,719	4,491,249	8,062,550
Building Rental	292,605	302,585	302,585	309,313
Galt RDA	338,976	159,976	159,976	200,000
Fire Control Service Charges	38,000	38,000	38,000	40,600
Encumbered Funds	0	430,259	430,259	5,000
Reserves	1,178,633	738,887	738,887	1,415,348
<b>Total Revenue</b>	<b>11,073,841</b>	<b>5,974,632</b>	<b>6,783,192</b>	<b>10,050,475</b>

**Budget Highlights**

Salaries and Benefits

A change in the way PERS retirement is paid by the District has moved a large amount of the PERS expenses to the Administration budget. This increase of \$2,687,877 used to be spread out among the other Fire Department sub-budgets. The addition of a Management Analyst has also increased overall Administration expenses.

Services and Supplies

The architectural design of Station 77 adds \$600,000 to the services and supplies budget. This expense has a corresponding revenue source in Fire Impact Fees.

Leases / Loans

A refinance of the Fleet Maintenance loan increases debt payments in the short term as the overall length of the loan is shorter. This leads to an increase of \$257,848 (33%) in loan payments, but much of this expense has corresponding revenue in Fire Impact Fees or Galt RDA funds.

Property Taxes

A large increase in the property tax allocation for Fire Administration (\$3,774,831, or 88%) can be attributed to increased Galt property tax collections, increasing PERS and Worker’s Compensation insurance payments, and the need to fund contracted salaries and benefits increases.

Encumbrances

Prior year revenues will be used to fund an industry conference for the Fire Chief (\$5,000).

Reserves

Reserve increases can be attributed to additional debt financing, along with the increase in Fire Impact Fee use for the design of Station 77.

## **FIRE DEPARTMENT – OPERATIONS Sub-Budget 2002**

### **MAJOR FUNCTIONS**

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

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

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

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

### **2016-17 ACCOMPLISHMENTS**

- Met response time objective to arrive on scene in urban areas of the CSD within seven minutes of initial dispatch, 90% of the time (Goal 2c)
- Expected to respond to more than 19,000 calls for service, including the February 2017 flood events and subsequent train derailment on the Union Pacific railroad (Goals 1 and 2)
- Implemented NFIRS reporting in the ImageTrend Records Management System (RMS) (Goals 4a, 4b, 4c, and 6a)
- Initiated the upgrade to ImageTrend Elite RMS (Goals 4a, 4b, 4c, and 6a)
- Purchased and placed into service new P-25 compliant digital 800 MHz radios (Goals 2a and 2c)
- Completed upgrade of TeleStaff / Kronos staffing program (Goals 4c, 6a, and 6b)

### **GOALS FOR 2017-18**

- Continue to meet response time objective to arrive on scene in urban areas of the CSD within seven minutes of initial dispatch, 90% of the time (Goal 2c)
- Complete CAD implementation (Goals 1a, 1b, 2a, and 2c)
- Implement bidding module in TeleStaff / Kronos software (Goals 4c, 6a, and 6b)
- Evaluate staffing levels using unit hour utilization data (Goals 1a, 2a, 2c, 4a, 4b, and 4c)

**PERFORMANCE / WORKLOAD MEASURES**

<b>Measure</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Proposed 2017-18</b>
Fire & Life Safety emergencies	17,649	18,750	19,750
Division personnel	104	113	115
Fire Stations	8	8	8
Staffed Companies	16	17	17

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	21,052,762	21,116,424	23,672,107	20,237,031
Service and Supplies	1,870,934	2,206,957	2,281,824	2,261,746
Leases / Loans	367,944	562,374	562,445	915,381
Fixed Assets	1,628,607	1,782,309	1,782,175	1,440,450
<b>Total Expenditures</b>	<b>24,920,247</b>	<b>25,668,064</b>	<b>28,298,551</b>	<b>24,854,608</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Operating Transfers	22,422	22,851	22,851	25,000
Property Tax	19,372,164	23,615,480	23,615,480	23,363,582
State Aid (Wildland)	2,605,449	1	1,848,146	1
Loan Proceeds	1,196,366	1,316,000	1,316,000	1,000,000
Miscellaneous	14,257	52,412	61,292	8,003
Encumbered Funds	0	453,820	453,820	93,000
Reserves	0	207,500	207,500	365,022
<b>Total Revenue</b>	<b>23,210,658</b>	<b>25,668,064</b>	<b>27,525,089</b>	<b>24,854,608</b>

**Budget Highlights**
Salaries and Benefits

A drop in salaries and benefits of \$879,393 (-4%) can be attributed to a reallocation of PERS retirement costs to the Fire Administration sub-budget. Some costs in this category are climbing, like worker's compensation insurance and contractual salary increases.

Services and Supplies

The services and supplies category remains largely unchanged.

Leases/Loans

Additional loans for apparatus and equipment raise this category by \$352,936 (62%). The Fire Department intends to purchase two Type III engines this coming fiscal year and the loan for new radios purchased in FY 2016/17 is added into the budget this year.

Fixed Assets

Fixed asset purchases drop by \$426,859 (-31%) with vehicle purchases dropping significantly after a year in which staff vehicles were replaced and more costly Type I engines were procured. Those needs have been met for the present, replaced by a need for wildland engines.

State Aid (Wildland)

The budget remains at \$1 for wildland fire reimbursements, but the new normal is for the Cosumnes Fire Department to be busy responding to large western wildfires.

Loan Proceeds

A reduction in loan proceeds is a result of the financing of less expensive Type III engines.

Encumbered Funds

Prior year monies will be used to fund additional station alerting improvements (\$60,000), command vehicle costs (\$25,000), an increase in the Sac Metro Fire Helicopter/Dozer contract (\$3,000), and an additional industry conference for the Deputy Chief of Operations (\$5,000).

Reserves

Reserve use increases as the Fire Department utilizes Apparatus/Equipment Replacement Reserves to fund the debt financing of new radios.

## FIRE DEPARTMENT – EMERGENCY MEDICAL SERVICES Sub-Budget 2003

### MAJOR FUNCTIONS

The Cosumnes Fire Department provides ambulance transportation and pre-hospital care for the cities of Elk Grove and Galt; while also providing mutual aid transportation for Wilton, Herald, Courtland, and Walnut Grove. The Fire Department employs 149 Emergency Medical Technicians (EMTs) and 67 paramedics (all of whom are EMTs), and operates seven full-time ambulance companies in order to provide those services, which are all overseen by the Department's Emergency Medical Services (EMS) Division.

The EMS division is managed by a Battalion Chief and supported by an EMS Captain, a Performance and Development Coordinator, and an Administrative Specialist. The EMS Lab, located at the Fire Department's Training Facility, offers state-of-the-art training equipment for continuing education and training for District and regional emergency medical service providers.

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

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

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

### 2016-17 ACCOMPLISHMENTS

- Continued to implement/upgrade the ImageTrend RMS EMS module and the EMS electronic patient care reporting system (Goals 1a, 5a, 5b, and 6a)
- Produced draft of the EMS Master Plan (Goals 1a, 2a, 4a, 4b, and 4c)
- Remounted two ambulances and purchased two new ambulances to maintain fleet readiness (Goals 3c and 4a)
- Implemented disposable CPAT (Goals 1a and 2a)
- Conducted a study of King Vision and subsequently purchased (Goals 1a and 2a)

### GOALS FOR 2017-18

- Integrate new Emergency Medical Services staffing positions (Goals 1a and 2a)
- Utilize enhanced patient care methods and equipment such as Hands-Free CPR and King Vision laryngoscopy (Goals 1a and 2a)
- Develop Medical Director workplan (Goals 1a and 2a)
- Replace field computer tablets with more durable Apple iPads (Goals 1a and 2a)
- Develop ambulance decontamination plan (Goals 1a and 2a)
- Switch linen supplies from reusable to disposable (Goals 1a and 2a)

- Develop pediatric resuscitation plan (Goals 1a and 2a)
- Conduct a study of automatic CPR machines (Goals 1a and 2a)

**PERFORMANCE / WORKLOAD MEASURES**

<b>Measure</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Proposed 2017-18</b>
Ambulance transports	12,042	13,157	14,351
First responder calls	10,832	11,800	12,870
EMT/Paramedic Training hours	900	1,350	1,350
Academy EMT/Paramedic Training hours	0	1,200	0
CQI hours/committee member	18	18	18
Division personnel	40	40	42

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	7,033,680	8,232,190	7,087,017	7,856,863
Service and Supplies	1,006,180	1,216,824	933,030	1,419,823
Leases / Loans	457,825	782,685	782,685	473,349
Fixed Assets	63,805	1,111,996	1,111,996	933,895
EMS-IGT Reserves	0	317,000	317,000	1,245,201
<b>Total Expenditures</b>	<b>8,561,490</b>	<b>11,660,696</b>	<b>10,231,728</b>	<b>11,929,131</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Operating Transfers	0	0	0	0
Property Tax	325,737	905,219	905,219	223,290
GEMT Program	296,394	250,000	279,845	250,000
EMS-IGT Program	684,165	1,269,229	1,269,229	2,492,879
First Responder Fee	482,808	450,000	600,000	550,000
Ambulance Transport Fees	5,513,715	6,843,335	7,300,000	7,410,000
Loan Proceeds	0	572,890	572,890	810,995
Encumbered Funds	0	914,257	914,257	0
Reserves	191,967	455,766	455,766	191,967
<b>Total Revenue</b>	<b>7,519,620</b>	<b>11,660,696</b>	<b>12,297,206</b>	<b>11,929,131</b>

**Budget Highlights**

Salaries and Benefits

A drop in station staffing overtime in the EMS Division and a reallocation of PERS retirement costs to the Fire Administration budget accounts for a \$375,327 (-8%) decrease in Salaries and Benefits.

Services and Supplies

Increasing medical supplies costs drive a \$202,999 (17%) increase in Services and Supplies.

Leases / Loans

Leases and Loans drop by \$309,336 (-65%) as the Fire Department paid off three medic ambulance loans in FY 2016/17.

Fixed Assets

Fixed Assets drop slightly by \$178,101 (-19%) as the EMS Division continues to aggressively manage its ambulance fleet, with 2 to 4 replacement or remounts each year.

EMS-IGT Reserves

The EMS-IGT program will be a two-year program this year. The Fire Department will put half of the revenue generated from the program into EMS-IGT Reserves for future use.

Revenues

The EMS Division generates substantial revenue from ambulance transport and first responder fees, both of which will see increases over the previous fiscal year (8% and 22% respectively). As mentioned above, the EMS-IGT program will be a two-year one, with half of the revenue used for EMS operations in FY 2017/18, and half to be used in future years. Loan proceeds continue to be utilized to replace and update the ambulance fleet.

**FIRE DEPARTMENT – FIRE PREVENTION  
Sub-Budget 2004**

**MAJOR FUNCTIONS**

The Cosumnes Fire Department Fire Prevention Bureau is responsible for providing the communities of Elk Grove and Galt with specialized prevention services related to fire, life, occupational, property, and environmental safety. Such diverse services as fire safety plan reviews and fire investigation are part of what the Bureau does to help keep our communities safe.

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

**2016-17 ACCOMPLISHMENTS**

- Implemented the Sidewalk CPR Program (Goals 1a and 2a)
- Implemented the first annual Regional Safety Day, in conjunction with Elk Grove Police Department (Goals 1a and 2a)

**GOALS FOR 2017-18**

- Implement ImageTrend Inspection Module to collect relevant program data (Goals 1a, 1b, and 6a)
- Implement electronic plan review (Goals 1a and 4a)

**PERFORMANCE / WORKLOAD MEASURES**

<b>Measure</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Proposed 2017-18</b>
Plan checks	1,225	1,400	1,400
Safety inspections	2,995	3,200	3,200
Car seat inspections/installations	117	200	200
Students reached during school visits	2,673	3,000	3,000
Station tours	93	100	100

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	1,281,907	1,310,513	1,597,863	1,134,593
Service and Supplies	101,939	326,987	322,299	243,471
Fixed Assets	12,771	4,300	2,588	13,500
<b>Total Expenditures</b>	<b>1,396,616</b>	<b>1,641,800</b>	<b>1,922,749</b>	<b>1,391,564</b>
<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Operating Transfers	2,495	0	4,297	0
Property Tax	693,937	888,105	888,105	801,468
Plan Check Fees	644,921	570,000	575,139	550,001
Fees for Service Permits	42,960	40,194	55,889	40,094
Revenues - other	3,130	143,501	120,018	0
<b>Total Revenue</b>	<b>1,384,948</b>	<b>1,641,800</b>	<b>1,643,448</b>	<b>1,391,564</b>

**Budget Highlights**
Salaries and Benefits

Reallocation of PERS retirement costs to the Fire Administration budget accounts for a \$175,920 (-13%) decrease in Salaries and Benefits.

Services and Supplies

The services and supplies budget for Fire Prevention drops by \$83,516 (-34%) with the reduction of one-time costs like the digital conversion of plans. This budget does include a contracted Plans Examiner in the Professional Services category.

Plane Check Fees

This budget estimate holds fast at \$550,000, reflecting some uncertainty of where development in the District will occur.

## **FIRE DEPARTMENT – FLEET MAINTENANCE Sub-Budget 2005**

### **MAJOR FUNCTIONS**

The Cosumnes Fire Department maintains a progressive, state-of-the-art fleet of fire apparatus specifically designed to meet the emergency response needs of a fast growing and dynamic community. The Fleet Maintenance Division is tasked with servicing and repairing the Department's vehicles to be ready at any moment to respond to emergencies. The Division's staff is comprised of three General Equipment Mechanic Is, one General Equipment Mechanic II, and one General Equipment Mechanic III.

Jack Robin, the General Equipment Mechanic III in charge of the Division, reports directly to the Deputy Fire Chief – Administration and Support Services and is charged with: 1) scheduling, servicing, and tracking preventive maintenance and repairs on all CSD and Fire Department vehicles and apparatus; 2) installing all radio and MDC (mobile data computers) equipment on all new Fire Department vehicles, including complete build-up of all staff vehicles; 3) performing emergency radio repair and maintenance; and 4) maintaining, testing, and fit testing of SCBA equipment.

### **2016-17 ACCOMPLISHMENTS**

- Maintained fleet of Fire apparatus and District vehicles to District standards and perform service and repairs as needed (Goals 2a and 3b)
- Provided in-house SCBA, radio, and MDC repair and maintenance services (Goals 1a and 2a)
- Developed purchasing standards and specifications for staff vehicles (Goals 3a, 3b, and 3c)
- Conducted respiratory FIT testing for all Department safety personnel (Goals 1a and 2a)
- Initiated P-25 radio programming (Goals 2a and 2c)
- Performed build-up of 2 front line apparatus, 2 medic units, and 8 staff vehicles (Goals 2a and 3b)
- Enhanced RTA software program by implementing order module (Goals 1a and 6a)

### **GOALS FOR 2017-18**

- Keep fleet of Fire apparatus and District vehicles maintained to District standards and perform service and repairs as needed (Goals 2a and 3b)
- Complete P-25 radio programming (Goals 2a and 2c)
- Provide ethanol-free fuel (Goals 1a, 4a, and 4c)
- Add new diagnostic tools to inventory to provide more efficient service and maintenance (Goals 2a, 4a, and 4b)

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	581,998	594,194	594,194	607,572
Service and Supplies	110,662	89,911	89,911	120,940
Fixed Assets	0	10,000	10,000	2,550
<b>Total Expenditures</b>	<b>692,660</b>	<b>694,105</b>	<b>694,105</b>	<b>731,062</b>
<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Operating Transfers	6,221	5,000	6,500	5,000
Property Tax	574,030	689,104	698,104	726,061
Miscellaneous	959	1	4,780	1
<b>Total Revenue</b>	<b>581,209</b>	<b>694,105</b>	<b>709,384</b>	<b>731,062</b>

**Budget Highlights**
Salaries and Benefits

This budget remains essentially unchanged, though there is a slight increase due to step increases among the five mechanics. Some PERS costs were reallocated to the Fire Administration budget, but the change was minimal.

Services and Supplies

An increase of \$31,029 (34%) reflects a need to purchase equipment that has been delayed during the downturn in the economy.

## FIRE DEPARTMENT – TRAINING Sub-Budget 2006

### MAJOR FUNCTIONS

The Training Division is responsible for delivering training programs and fostering professional development among Fire Department personnel. Daily training exercises are a requirement of the Department and drills are organized that include, but are not limited to: company/command level fire combat for structures, wildland, industrial and transportation, hazardous materials incidents, rescue and emergency medical services. Specialized training programs are also coordinated through the Division including swift water rescue, extrication, and high/low angle rescue.

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

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

### 2016-17 ACCOMPLISHMENTS

- Developed Training Division Master Plan (Goals 2a and 2c)
- Conducted 22 week 2016-10 Fire Recruit Academy (Goals 2a and 2c)
- Increased the Burn Cadre of qualified burn tower trainers (Goals 2a and 2c)
- Conducted Emergency Vehicle Operations Course training (Goals 2a and 2c)
- Conducted Engineer and Battalion Chief testing (Goals 2a and 2c)

### GOALS FOR 2017-18

- Participate in the development of the Fire Department Capital Improvement Plan (Goals 2a, 4a, 4b, and 4c)
- Participate in the development of a Department succession and recruitment plan (Goals 2a, 4a, 4b, and 4c)
- Transition training records management to ImageTrend Elite RMS (Goals 4a and 6a)
- Develop a Command Training Center (Goals 2a and 2c)
- Replace smoke machines (Goals 2a and 2c)
- Continue Emergency Vehicle Operations Course training (Goals 2a and 2c)
- Remodel the Flashover simulator (Goals 2a and 2c)
- Achieve Accredited Local Academy status from the California State Fire Marshal (Goals 4a and 5b)

### PERFORMANCE / WORKLOAD MEASURES

Measure	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Proposed 2017-18</b>
Coordinate & Oversee training hours	32,000	32,000	32,000
Provide mandated training hours	4,620	4,620	4,620
Provide State Fire Marshal classes	4	4	4
Division personnel	3	3	4

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	843,899	880,347	961,199	855,010
Service and Supplies	183,567	239,821	186,399	282,918
Fixed Assets	55,392	2,100	0	16,750
<b>Total Expenditures</b>	<b>1,082,858</b>	<b>1,122,268</b>	<b>1,147,599</b>	<b>1,154,678</b>
<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Property Tax	824,866	1,068,676	1,068,676	1,119,576
Service Fees/Charges-Other	58,486	1	9,354	0
Miscellaneous	0	53,590	53,590	35,100
<b>Total Revenue</b>	<b>883,353</b>	<b>1,122,268</b>	<b>1,131,622</b>	<b>1,154,678</b>

**Budget Highlights**
Salaries and Benefits

The rotational promotion of a new Fire Captain to the Special Operations Division is likely to slightly decrease salaries and the movement of some PERS expenses to the Fire Administration reduces those costs as well.

Services and Supplies

The desire to build a Command Training Center increases services and supplies in the Training Division sub-budget.

**FIRE DEPARTMENT – SPECIAL OPERATIONS  
Sub-Budget 2007**

**MAJOR FUNCTIONS**

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

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

**2016-17 ACCOMPLISHMENTS**

- Developed Rescue Technician personnel succession plan (Goals 2a and 2c)
- Conducted annual Confined Space Rescue classes (Goals 2a and 2c)
- Initiated the process of outfitting new Rescue Boat (Goals 2a and 2c)
- Updated rope rescue equipment (Goals 2a and 2c)
- Deployed the Disaster Trailer during February 2017 flood events (Goals 2a and 2c)

**GOALS FOR 2017-18**

- Participate in the development of a succession and recruitment plan (Goals 2a and 2c)
- Conduct tower refresher training (Goals 2a and 2c)
- Conduct Rope Rescue Technician training (Goals 2a and 2c)
- Replace REM equipment (Goals 2a and 2c)
- Purchase additional gas detectors (Goals 2a and 2c)

**PERFORMANCE / WORKLOAD MEASURES**

<b>Measure</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Proposed 2017-18</b>
Division personnel	1	1	1

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	275,889	275,654	270,945	265,071
Service and Supplies	22,997	55,965	46,792	86,146
Fixed Assets	14,052	3,470	0	15,500
<b>Total Expenditures</b>	<b>313,037</b>	<b>335,089</b>	<b>317,738</b>	<b>366,717</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Property Tax	313,037	335,089	335,089	366,715
<b>Total Revenue</b>	<b>313,037</b>	<b>335,089</b>	<b>335,089</b>	<b>366,717</b>

**Budget Highlights**
Services and Supplies

Equipment needs increase by \$31,181 (54%) as the Division seeks to replace its current REM cache and add to its complement of gas detectors.

Property Taxes

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

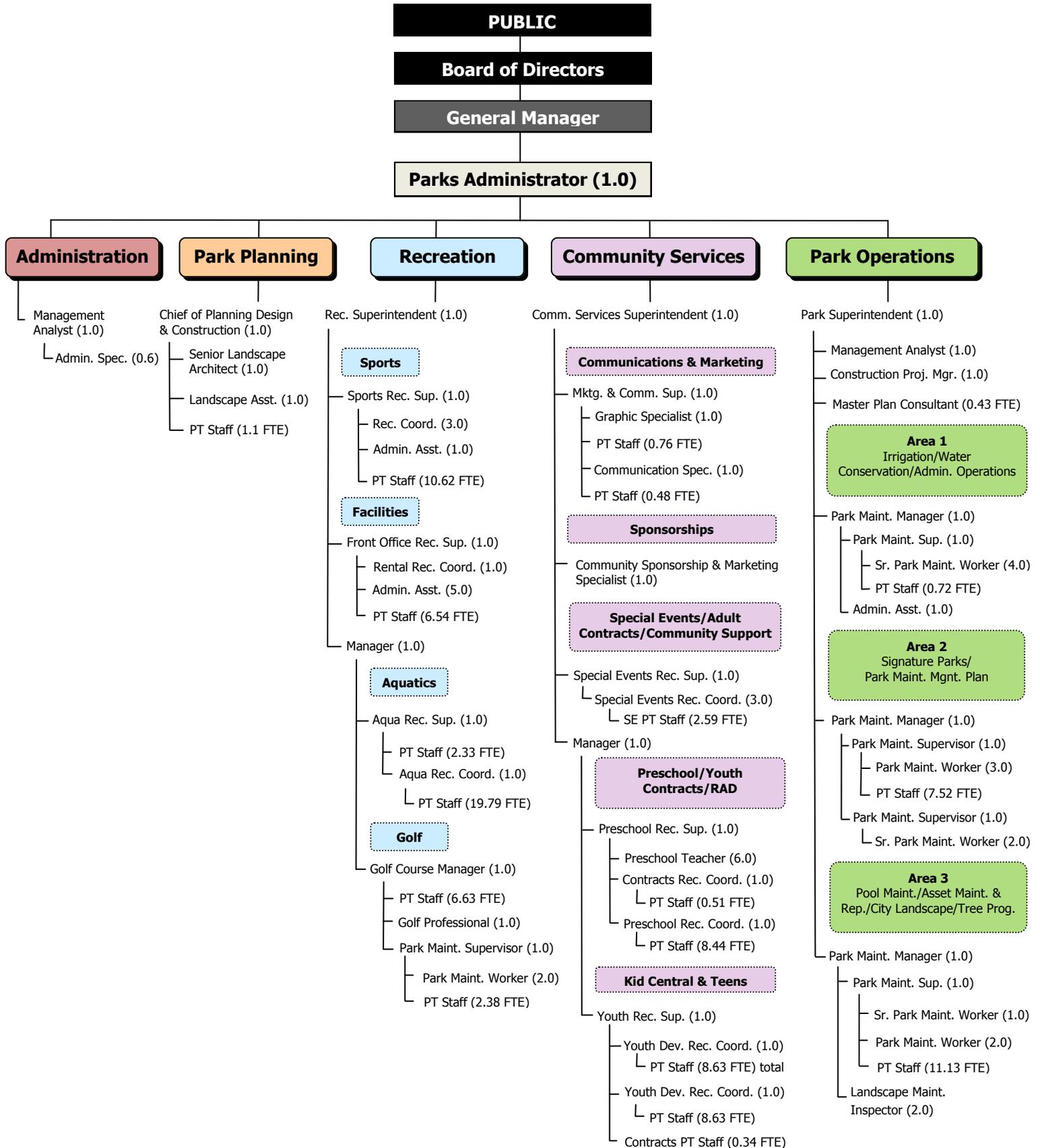
## PARKS & RECREATION DEPARTMENT

### DEPARTMENT DESCRIPTION

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

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

**PARKS & RECREATION DEPARTMENT ORGANIZATIONAL CHART**



**PRIORITIES/HIGHLIGHTS**

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

**FULL-TIME STAFFING**

Position Classifications	Actual 15/16	*Authorized 16/17	Funded 16/17	*Authorized 17/18	Proposed 17/18
Administrative Assistant	8	9	9	8	8
Administrative Specialist	0	1	1	.6	.6
Administrator	1	1	1	1	1
Chief of Planning, Design & Const.	1	1	1	1	1
Construction Project Manager	1	1	1	1	1
Communications Specialist	0	1	1	1	1
Community Services Superintendent	1	1	1	1	1
Facility Coordinator	1	1	1	1	1
Facility Supervisor	1	1	1	1	1
Golf Course Manager	1	1	1	1	1
Golf Professional	1	1	1	1	1
Graphic Specialist	1	1	1	1	1
Landscape Architect-Senior	0	0	0	1	1
Landscape Assistant	1	1	1	1	1
Landscape Maintenance Inspector	0	0	0	2	2
Maintenance Worker I (Golf Course)	2	2	2	2	2
Maintenance Supervisor (Golf Course)	1	1	1	1	1
Management Analyst	2	2	2	2	2
Marketing and Communication Specialist	0	1	1	1	1
Park Maintenance Manager	3	3	3	3	3
Park Maintenance Supervisor	5	5	5	4	4
Park Maintenance Worker I	5	5	5	5	5
Park Maintenance Worker II	7	7	7	7	7
Park Superintendent	1	1	1	1	1
Preschool Teachers	6	6	6	6	6
Recreation Coordinator	10	10	10	11	11
Recreation Manager	2	2	2	2	2
Recreation Superintendent	1	1	1	1	1
Recreation Supervisor	5	5	5	5	5
Sponsorship and Marketing Supervisor	1	1	1	1	1
<b>TOTAL</b>	<b>69</b>	<b>73</b>	<b>73</b>	<b>74.6</b>	<b>74.6</b>

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

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

**Expenses by Category**

	<b>Admin 9340-01</b>	<b>Aquatics 9340-02</b>	<b>Communications 9340-03</b>	<b>Sports 9340-04</b>	<b>Youth Dev 9340-05</b>	<b>Special Events 9340-06</b>	<b>Golf Course 9340-07</b>	<b>Facilities 9340-08</b>	<b>Planning 9340-09</b>	<b>Parks Dept. Totals</b>
Salaries and Benefits	1,100,881	887,065	421,223	719,538	1,952,410	488,503	780,139	848,896	523,944	7,722,599
Services and Supplies	474,402	167,088	132,967	409,151	332,541	505,972	402,304	1,239,771	39,404	3,703,600
Leases and Loans	0	0	0	0	16,434	0	11,088	26,923	0	54,445
Fixed Assets	32,700	0	0	15,000	0	13,000	11,500	86,730	4,741,676	4,900,606
Operating Transfers	152,085	120,274	88,621	65,933	27,733	30,283	7,429	110,538	3,095	605,991
Reserve Increase	0	0	0	28,230	15,500	0	0	20,220	0	63,950
<b>TOTAL EXPENDITURES</b>	<b>1,760,068</b>	<b>1,174,427</b>	<b>642,811</b>	<b>1,237,852</b>	<b>2,344,618</b>	<b>1,037,758</b>	<b>1,212,460</b>	<b>2,333,078</b>	<b>5,308,119</b>	<b>17,051,191</b>

**Revenue by Accounts**

Operating Transfers In	(146,911)	(10,652)	(37,038)	(11,190)	(1,000)	(70,950)	(1,000)	(29,000)	(1,931,373)	(2,239,114)
Property Tax	(1,551,634)	0	(520,023)	(89,798)	(70,329)	(469,545)	(302,837)	(1,595,834)	0	(4,600,000)
Plan Check Fees	0	0	0	0	0	0	0	0	(2,000)	(2,000)
Vechilce Code Fines	(8,000)	0	0	0	0	0	0	0	0	(8,000)
Building Rental	0	(75,500)	0	(23,864)	0	0	0	(661,244)	0	(760,608)
Recreation Fees	0	(1,088,275)	0	(1,113,000)	(2,273,289)	(473,532)	(902,123)	0	0	(5,850,219)
Donations/Contributions	0	0	(85,750)	0	0	0	0	0	0	(85,750)
Revenues-Other	0	0	0	0	0	(23,731)	(6,500)	0	(928,602)	(958,833)
Encumbered Funds	(53,523)	0	0	0	0	0	0	(30,000)	0	(83,523)
Reserves	0	0	0	0	0	0	0	(17,000)	(2,446,144)	(2,463,144)
<b>TOTAL REVENUE</b>	<b>(1,760,068)</b>	<b>(1,174,427)</b>	<b>(642,811)</b>	<b>(1,237,852)</b>	<b>(2,344,618)</b>	<b>(1,037,758)</b>	<b>(1,212,460)</b>	<b>(2,333,078)</b>	<b>(5,308,119)</b>	<b>(17,051,191)</b>
<b>NET OVERAGE/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## PARKS & RECREATION DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2014-15	Actual 2015-16	Approved 2016-17	Projected 2016-17	Requested 2017-18
1110	Salaries	2,756,615	2,750,526	2,993,504	3,192,734	3,427,797
1121	Part-time/Extra Help	1,972,102	1,995,906	2,207,935	2,190,207	2,270,888
1210	Retirement	487,743	422,604	475,956	487,419	545,203
1220	Medi/Social Security	137,454	145,593	132,738	149,662	131,663
1230	Group Insurance	878,041	1,085,844	1,085,342	1,033,519	1,215,828
1240	Work Compensation	78,287	105,681	111,231	109,457	131,220
<b>Salaries and Benefits Total</b>		<b>6,310,242</b>	<b>6,506,154</b>	<b>7,006,706</b>	<b>7,162,998</b>	<b>7,722,599</b>
2005	Advertising	9,639	29,925	35,480	37,151	35,897
2006	Legal Notice	0	0	0	0	150
2010	Permits / Licenses	0	0	0	0	13,265
2015	Blueprint/Copying Service	46	0	500	500	500
2021	Subscriptions	347	4,985	435	380	400
2022	Books/Periodicals	1,248	592	1,900	1,800	1,250
2025	Film/Photo	268	57	250	200	200
2029	Conferences	7,017	7,927	14,564	12,641	46,562
2030	Networking Events	0	0	0	0	3,610
2035	Training	22,651	32,148	36,630	35,964	32,515
2036	Certifications	0	0	0	0	8,305
2038	Pre Employment	0	0	0	0	24,895
2039	Employee Transportation	15	18	50	50	200
2051	Insurance	63,781	79,062	84,912	90,386	96,547
2061	Memberships	8,032	10,821	18,869	18,776	18,179
2076	Office Supplies	21,181	30,258	23,091	24,907	24,991
2077	Public Ed Materials	0	12,709	11,100	9,425	9,625
2081	Postage Service	3,410	32,095	37,193	35,429	36,668
2085	Printing Services	20,155	99,370	118,029	96,976	101,545
2103	Ag Services/Supplies	47,735	48,856	49,700	51,850	52,200
2105	Tree Services	0	0	0	0	3,000
2111	Building Maintenance	263,521	169,245	121,424	153,885	144,899
2122	Chemical Supplies	68,140	129,459	123,850	123,850	123,850
2141	Land Improvements	44,433	238,985	111,750	114,440	76,450
2145	Irrigation	0	0	0	0	6,000
2191	Electricity	323,011	297,591	303,942	302,040	157,518
2192	Natural Gas/LPG Fuel Oil	78,063	65,990	80,135	88,933	96,375
2193	Refuse Collect/Disposal Svcs	17,506	14,960	15,958	15,994	15,258
2195	Sewage Disposal Services	11,729	15,808	16,140	17,418	17,070
2197	Telephone/Telegraph Services	70,964	84,454	87,024	85,150	107,597
2198	Water	20,616	25,121	27,600	29,575	27,710
2205	Automotive Maintenance Svcs	11,006	8,268	10,211	8,951	9,711
2226	Expendable Tools	4,170	3,799	4,650	4,150	4,650
2231	Fire Extinguisher Maint.	642	734	816	1,507	1,328
2236	Fuel/Lubricant Supply	23,089	14,588	25,044	18,825	25,255
2252	Medical Equip Supply	2,289	254	1,460	1,460	1,460
2261	Office Equipment Maintenance	5,494	11,053	11,750	12,900	12,000

## PARKS & RECREATION DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2014-15	Actual 2015-16	Approved 2016-17	Projected 2016-17	Requested 2017-18
2275	Rent/Lease Equipment Service	102,782	130,980	138,447	137,708	149,227
2291	Other Equip Maint. Svc/Sup	11,100	22,743	23,520	23,520	17,600
2314	Clothing/Personal Supply	27,432	28,444	32,576	35,862	34,946
2332	Food Supplies	131,288	140,903	140,641	133,318	142,156
2351	Laundry Service	123	237	550	510	515
2443	Medical Services	6,885	10,979	7,937	8,757	0
2505	Account/Financial Services	6,438	6,498	7,500	6,800	6,800
2531	Legal Services	40,605	77,436	45,000	45,000	45,000
2561	Storm Water Prev. Program	0	0	0	0	3,238
2591	Professional Services	1,126,329	1,130,184	1,326,705	1,363,544	1,518,919
2811	Data Processing Maint Svs	39,503	38,128	58,340	53,037	31,999
2812	Data Processing Supplies	17,960	12,569	30,962	33,308	22,150
2851	Recreational Trips	14,857	15,609	15,084	20,165	14,260
2852	Recreational Supplies	338,607	365,013	354,499	360,990	379,155
<b>Service and Supplies Total</b>		<b>3,014,106</b>	<b>3,448,854</b>	<b>3,556,218</b>	<b>3,618,032</b>	<b>3,703,600</b>
3210	Interest Expenses	710	15,401	7,607	7,607	9,767
3230	Lease Obligation Retire	5,435	59,717	45,417	45,417	44,678
<b>Leases and Loans Total</b>		<b>6,145</b>	<b>75,118</b>	<b>53,024</b>	<b>53,024</b>	<b>54,445</b>
4101	Land Acquisition Cost	392	0	0	0	0
4201	Structures & Improvements	21,900	28,386	109,500	39,500	57,500
4202	Improvements Other Than Bldg.	739,669	1,007,306	7,409,494	7,385,854	4,741,676
4301	Vehicles	0	0	0	0	13,000
4302	Other Equipment	41,533	12,452	55,000	64,916	51,500
4305	Computer Equipment	31,350	85,729	35,665	46,440	36,930
<b>Fixed Assets Total</b>		<b>834,844</b>	<b>1,133,872</b>	<b>7,609,659</b>	<b>7,536,710</b>	<b>4,900,606</b>
6980	Facility Use Transfer	824,860	1,788,256	625,119	544,644	605,991
<b>Operating Transfers Out</b>		<b>824,860</b>	<b>1,788,256</b>	<b>625,119</b>	<b>544,644</b>	<b>605,991</b>
	Reserve Increase	103,505	100,930	90,973	40,908	63,950
<b>TOTAL EXPENDITURES</b>		<b>11,093,702</b>	<b>13,053,184</b>	<b>18,941,699</b>	<b>18,956,316</b>	<b>17,051,191</b>
6990	Operating Transfers In	(1,317,711)	(1,362,499)	(1,516,801)	(1,435,407)	(2,239,114)
<b>Operating Transfers In</b>		<b>(1,317,711)</b>	<b>(1,362,499)</b>	<b>(1,516,801)</b>	<b>(1,435,407)</b>	<b>(2,239,114)</b>
9101	Property Tax	(2,652,625)	(3,392,117)	(4,109,195)	(4,184,892)	(4,600,000)
9295	Plan Check Fees	(5,535)	(974)	(2,000)	(2,000)	(2,000)
9310	Vehicle Code Fines	0	0	0	0	(8,000)
9429	Building Rental	(718,052)	(827,189)	(801,718)	(870,892)	(760,608)
9646	Recreation Fees	(5,551,010)	(5,643,318)	(5,770,827)	(5,759,616)	(5,850,219)
9730	Donations/Contributions	(99,373)	(124,690)	(98,750)	(80,950)	(85,750)
9740	Insurance Proceeds	(105,452)	0	0	0	0
9790	Revenues-Other	(234,092)	(1,368,002)	(3,618,408)	(3,618,559)	(958,833)

## PARKS & RECREATION DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2014-15	Actual 2015-16	Approved 2016-17	Projected 2016-17	Requested 2017-18
9860	Sale of Personal Property	(1,005)	0	0	0	0
9870	Long Term Loan	0	(57,800)	0	0	0
9998	Encumbered Funds	0	0	(20,000)	0	(83,523)
9999	Reserves	(408,847)	(276,594)	(3,004,000)	(3,004,000)	(2,463,144)
<b>Subtotal 9000</b>		<b>(9,775,991)</b>	<b>(11,690,685)</b>	<b>(17,424,898)</b>	<b>(17,520,909)</b>	<b>(14,812,077)</b>
<b>TOTAL REVENUE</b>		<b>(11,308,774)</b>	<b>(13,053,184)</b>	<b>(18,941,699)</b>	<b>(18,956,316)</b>	<b>(17,051,191)</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## PARKS & RECREATION DEPARTMENT – ADMINISTRATION DIVISION Sub-Budget 3100

### MAJOR FUNCTIONS

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

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

### 2016-17 ACCOMPLISHMENTS

- Continued oversight of the “How Are We Doing” customer service program. (Goal 1b, 1c)
- Provided support to the Cosumnes Legacy Foundation. (Goal 1a, 1b)
- Provided monthly support to the Department, including accounting for Department payables and receivables, performing monthly budget reviews and assisting with the Community Services and Recreation Division’s Cost Recovery program. (Goal 5a, 5b, 6a)
- Managed the Department's Standard Operating Procedures to ensure staff adherence to policies and procedures. (Goal 1a)
- Provided the Board the Department’s Fee Schedule for approval, which incorporated local benchmarking and cost of service analysis. (Goal 5a, 5b, 6a)
- Reviewed and edited submission of communication items including newsletter articles, ads and graphics. (Goal 1a)
- Released a Request for Qualification for Growth Study. (Goal 4a)
- Helped lead the implementation of the new recreation software for the Department. (Goal 1a, 5a)
- Began implementation of new Enterprise Resource Planning (ERP) software for the District. (Goal 5a)

### GOALS FOR 2017-18

- Provide support to Department, District and Cosumnes Legacy Foundation staff. (Goal 1a, 1b)
- Manage Department's finances. (Goal 5a, 5b, 5e)
- Support staff with transition towards new registration software. (Goal 1a, 5a)
- Continue implementation of new Enterprise Resource Planning (ERP) software for the District. (Goal 5a)
- Continue oversight of Department’s area of new Cosumnes CSD website. (Goal 1b)

### PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2015-16	Actual 2016-17	Proposed 2017-18
How Are We Doing Comments	109	120	125
Volunteer Hours	22,589	24,000	25,000
Records Destroyed (# of boxes)	24	30	25

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	890,006	873,771	874,240	1,100,881
Service and Supplies	178,308	322,344	312,608	474,402
Fixed Assets	487	16,750	17,450	32,700
Operating Transfers	119,809	22,886	22,886	152,085
<b>Total Expenditures</b>	<b>1,188,610</b>	<b>1,235,751</b>	<b>1,227,184</b>	<b>1,760,068</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Operating Transfers	250,638	146,228	124,313	146,911
Property Tax	760,719	1,089,523	1,102,871	1,551,634
Vehicle Code Fines	0	0	0	8,000
Encumbered Funds	0	0	0	53,523
Reserves	177,253	0	0	0
<b>Total Revenue</b>	<b>1,188,610</b>	<b>1,235,751</b>	<b>1,227,184</b>	<b>1,760,068</b>

**Budget Highlights**

Salaries and Benefits

Department wide salary expenses have elevated due to increased rates for full time staff from the recent Compensation Study. New for Fiscal Year 2017-2018 are costs budgeted for the department’s unfunded liability. In the past CalPERS has included this cost in the PERS rate, which was calculated per staff within each sub-budget. This year, CalPERS will bill the District a monthly dollar amount. The Parks Administration budget includes this cost for the entire Department. This resulted in a vast increase in the Retirement account. As expected, the Department’s retiree health ARC payment has increased from prior year as well.

Services and Supplies

All department wide computer maintenance and pre-employment costs have been reallocated from each individual sub-budget to the Parks Administration sub-budget for better management and tracking. Staff has included additional funds for the Master Plan project based upon Board approved contract terms. New for Fiscal Year 2017-2018 are expenses (patrol, cameras) and revenue (vehicle code fines) associated with security patrol and surveillance at the District’s parks. These items were originally budgeted in the Park Operations Landscape and Lighting budget. Staff from Parks Administration and Parks Operations has created a three-year phase plan to move those items from the L&L budget to the Parks Administration budget. Fiscal Year 2017-2018 is year one of the plan. Lastly, for staff development and networking, managerial staff is budgeted to attend conferences this year.

Fixed Assets

Staff has created a computer replacement plan. The plan allocates money each year for a set amount of computers to be upgraded which will ensure staff has adequate equipment to perform their daily work.

Operating Transfers

Payment towards the Opterra Bonds is allocated in the Transfers Out account. Fiscal Year 2017-2018 represents the first year of the ten year payment plan. In addition, costs associated to administration overhead are transferred from the Aquatics sub-budget to the Parks Administration sub-budget.

Encumbered Funds

Funds for the Continuity of Operations Plan, Master Plan and implementation of the department’s new registration software.

## **PARKS & RECREATION DEPARTMENT – AQUATICS & CONCESSIONS Sub-Budget 3200**

### **MAJOR FUNCTIONS**

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

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

### **2016-17 ACCOMPLISHMENTS**

- Provided open public recreation swim to 68,859 swimmers at District aquatic facilities. (Goal 4c)
- Provided 1,241 swim lesson classes to 6,115 participants teaching lifesaving skills. (Goals 2c, 4a, 4c)
- Received the Best of Elk Grove award for “Best Place for Swim Lesson” for the Wackford Aquatic Complex. (Goal 2b-c, 3b)
- Participated as a host location for the World’s Largest Swim Lesson held on June 22 at Wackford Aquatic Complex and Jerry Fox Swim Center with 579 kids checked in as participants. (Goal 2c, 4a, 4c)
- Received the California Park & Recreation Society Aquatics Section Health & Wellness program award for Healthy Kids Extravaganza. (Goal 2b-c, 3b)
- Continued to facilitate facility usage of the Wackford Aquatic Complex and Jerry Fox Swim Center for high school swimming and water polo teams to conduct practices, swim meets, and games. (Goals 4a, 4c)
- Continued partnership with the Elk Grove Piranhas to provide the community a recreation swimming team to over 320 kids ages 5-18. (Goals 4a, 4c, 5b)
- Demonstrated continued commitment to the profession of Parks and Recreation through involvement and leadership within the California Parks and Recreation Society (CPRS) with staff being elected and serving in leadership positions at the State, District, and Section levels. (Goals 1a, 6b)
- Conducted 13 American Red Cross Lifeguard Training, Water Safety Instructor, and Basic Water Rescue classes; certifying 110 participants. (Goals 2a, 2c, 4a)
- Conducted approximately 50 hours of training for over 100 lifeguards in the areas of emergency action plans, water rescue skills, CPR/AED, oxygen administration, patient assessment and customer service. (Goals 2a, 2c, 4a)
- Hosted the Healthy Kids Extravaganza on September 12, a Health & Wellness event, to bring awareness to childhood obesity. (Goals 2a, 2c, 6c)
- Completed an on-line survey for lap swimmers to provide input for best enhancements to the program. Began enhancements of the program with a name change and some program hour changes. (Goal 4a-c)
- Participated in the implementation of the new recreation software for the Department. (Goal 1a, 5a)
- Recruited and hired 54 Lifeguards and 22 Food Service Staff for programs and operations during the summer. (4a-c)
- Provided 26 water safety and drowning prevention education sessions to over 550 pre-school age youth at CSD and external programs. (2a)

**GOALS FOR 2017-18**

- Update the facility equipment replacement plan for aquatic & concession operations. (Goals 3c)
- Continue our staff recognition program of internal customer service that provides a positive and engaging workplace through acknowledgment of good work performance. (Goal 1a)
- Implement teambuilding opportunities that include gathering of staff in and outside of work where applicable to help foster a positive work environment. (Goal 1a)
- Provide onsite supervision of staff and programs at Jerry Fox Swim Center, Home Run Snacks, and Clyde’s Cave to ensure high quality programming and service is delivered. (Goal 1a)
- Reveal and promote the new inflatable obstacle course for use at the Wackford Aquatic Complex. (Goal 5a-c)
- Provide swim lesson program evaluations at the conclusion of all swim lesson sessions to receive comments and concerns of participants. (Goals 4a-c)
- Maintain relationships with the current community groups utilizing our facilities: high school swim teams, high school water polo teams, Elk Grove Piranhas swim team, Special Olympics, and welcome any new community group to the best of our abilities. (Goal 6c)
- Provide on-going training to aquatic staff through monthly or semi-monthly training that reinforces core skills needed for successful performance and job success. Continue the development of job succession training for all aquatic positions and concession operations. (Goals 2 a-c)
- Provide safe, clean, and great service at our concession operations located at the Aqua Café, Home Run Snacks, and Clyde’s Cave aquatic and sport facilities that meet County regulations and safety standards. (Goals 4c, 3b)

**PERFORMANCE / WORKLOAD MEASURES**

<b>Measure</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Proposed 2017-18</b>
Hours of Trainings	3,520	3,600	3,852
Swim Lesson Classes	1,261	1,241	1,260
Swim Lesson Participation	6,089	6,115	6,200
Recreation Swim Participation	64,063	68,859	66,000
Swim for Fitness / Water Aerobics Daily Participation	20,178	21,598	22,000
Education / Training Classes	50	43	50
Education / Training Participation	986	965	1,000
Wackford Aquatic Pools Rentals	24	27	24
Jerry Fox Swim Center Rentals	35	35	35
Pool Parties	201	215	230
User Group Lane Hours	9,944	9,922	9,900

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	790,982	858,777	845,797	887,065
Service and Supplies	182,050	174,376	175,157	167,088
Fixed Assets	1,237	0	0	0
Operating Transfers	144,607	104,000	157,000	120,274
<b>Total Expenditures</b>	<b>1,118,875</b>	<b>1,137,153</b>	<b>1,178,064</b>	<b>1,174,427</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Operating Transfers	7,744	7,553	10,618	10,652
Building Rental	117,852	115,000	121,000	75,500
Recreation Fees	99,3280	1,014,600	1,046,446	1,088,275
<b>Total Revenue</b>	<b>1,118,875</b>	<b>1,137,153</b>	<b>1,178,064</b>	<b>1,174,427</b>

**Budget Highlights**

Salaries and Benefits

Salary expenses have elevated due to increased rates for full time staff from the recent Compensation Study and increased part time rates from the minimum wage increase. Group insurance and worker compensation rates increased as well.

Services and Supplies

The cost of services, equipment, and goods are on the rise; resulting in a 3-10% increase in services and supplies. Despite this, total expenses within the Aquatics sub-budget services and supplies category have decreased from prior years due to the reallocation of pre-employment and computer data processing expenses to the Parks Administration budget.

Operating Transfers

Costs associated to facility aquatic projects and overhead are transferred from the Aquatics sub-budget to the Facility and Parks Administration sub-budgets. In addition, the revenue associated from Kid Central, Community Services, and Recreation Therapy programming are transferred into the Aquatics sub-budget.

Building Rental

Beginning in 2017 the Pool Party program revenue will be reallocated from Building Rentals to Recreation Fees.

Recreation Fees

Most of the aquatic programming is planned for 90% participation and in some areas 100%. Staff will look closely at the relationship of program participation to salaries during the Fiscal Year 2017-2018 mid-year review process.

## **PARKS & RECREATION DEPARTMENT – COMMUNICATIONS Sub-Budget 3300**

### **MAJOR FUNCTIONS**

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

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

### **2016-17 ACCOMPLISHMENTS**

- Increased the District photo and video archives. (Goal 1b, 6c)
- Produced videos for social media including Giant Pumpkin Festival, Preschools, and Become a Lifeguard. (Goal 1a, 6a)
- Completed the District Fall, Winter/Spring and Summer Activity Guides. Updated on-line activity guides. (Goal 1a, 1b, 6c)
- Produced a district wide monthly e-newsletter. (Goal 1a, 1b, 6a)
- Provided educational training for staff in the Community Services and Recreation sections on best practices in sponsorship and in-kind donations, branding, marketing and social media. (Goal 1a, 5a, 6b)
- Created advertisements for the Elk Grove Citizen Newspaper. (Goal 1b, 6a)
- Created electronic banners for District website. (Goal 1a, 6b)
- Designed Circus themed logo, marketing collateral, social media posts and shirts for 2016 Giant Pumpkin Festival – The Greatest Pumpkin Show on Earth. (Goal 1a, 1c, 4c)
- Designed themed logo for Giant Pumpkins in the Great Outdoors for 2017 Festival. (Goal 1a, 1c, 4c)
- Designed “Love Your Park” banners and signs for picnic sites in Elk Grove Park. (Goal 1a, 1b, 4a)
- Reviewed designs of shirts and fliers to maintain graphic standards for district marketing materials. (Goal 1a, 1b)
- Implemented the “Get Your Play On” July is Parks and Recreation Month marketing campaign. (Goal 1a-c, 4c, 6b)
- Implemented the Parks and Recreation department’s social media plan. (Goal 1a-c, 6b)
- Identified new district wide branding opportunities (newspaper inserts, Facebook Live videos, Sponsorship Valentine goodie bags). (Goal 1a, 6a, 6c)
- Assisted the District with review and distribution of public service announcements and news releases. (Goal 1a, 1b)
- Assisted the District with logos, web graphics and outdoor banners for marketing materials. (Goal 1a, 6b)

- Secured in-kind donations for marketing materials for the Giant Pumpkin Festival from District print vendor. (Goal 5a, 5b)
- Two staff joined California Park and Recreation Society. (Goals 6b-c)
- Completed 904 graphic work order requests. (Goals 1b-c)
- Completed 1,876 communication work order requests. (Goals 1b-c)
- Secured contributions from corporate event partners for District programs and events equaling \$84,699 in cash and \$172,199 in-kind contributions year to date. (Goals 5c, 5d)
- Created standard sponsorship agreement forms for use throughout the Parks and Recreation Department. (Goals 5a-d)
- Secured contributions of \$11,150 in cash and \$1,750 in-kind for 48 T-Ball teams from local business partners. (Goals 5c, 5d)
- Retained 35 existing business sponsors for events and programs. (Goal 5c)
- Secured 12 new business sponsors for Giant Pumpkin Festival. (Goal 5d)
- Secured cash and in-kind donations for the Senior Ball with three business partners; two of them new sponsors. (Goals 5a, 5b, 5d)
- Began networking with one new professional organization, The Arts Advocacy Project, to assist and support their mission to bring the arts to the Elk Grove community in 2018. (Goals 4a, 4c)
- Attended CalFest seminar on "The Complete Sponsorship from Pitch to Renewal" and secured resources and established contacts with other agencies on sponsorship practices. (Goal 5d)
- Developed calendar for all sections with sponsorship and marketing opportunities available to partners and sponsors when seeking external funding sources. (Goals 1b, 5e)
- Secured in-kind partnership for staffing of two ticket booths for the Spring Egg'stravaganza resulting in a cost savings of \$6,000 in services for staffing. (Goals 5a, 5b)
- Developed cash Sponsorship program for the "Tooth Fairy" with an annual supporter of the Districts events and programs resulting in 16 scheduled visits to our Tiny Tots program. (Goals 4a, 5a, 5b, 5d)
- Secured in-kind donations for lunch from a local business partner for a new event "Youth Development Showcase and Partner Appreciation Luncheon" to thank partners of our Youth Development programs. (Goals 5a, 5b)
- Brokered Media partnerships with three radio stations resulting in \$50,000 in on-air media promotions for Special Events programs. (Goals 1b, 5a, 5b)

## **GOALS FOR 2017-18**

- Increase inventory of District photos and videos for marketing materials and social media by visiting CSD facilities, programs and events monthly. (Goals 1b, 6c)
- Design and produce the Activity Guide three times per year. (Goals 1a, 1b, 6c)
- Coordinate and produce the District wide monthly newsletter. (Goals 1b, 6c)
- Provide educational training for staff in the Park Operations section on best practices in sponsorship and in-kind donations, branding, marketing and social media. (Goals 1a, 5a, 6b)
- Create advertisements for the Elk Grove Citizen Newspaper. (Goals 1b, 6a)
- Create electronic banners for District website and Department homepages. (Goals 1a, 6b)
- Design themed logo, marketing collateral, social media posts and shirts for 2017 Giant Pumpkin Festival. (Goals 1a, 1c, 4c)

- Review designs of shirts and fliers to maintain graphic standards for district marketing materials. (Goals 1a, 1b)
- Create marketing calendar and campaign for “July is Parks and Recreation Month”. (Goals 1a-c, 4c, 6b)
- Implement the Parks and Recreation department’s social media plan. (Goals 1a-c, 6b)
- Identify two new district wide branding opportunities. (Goals 1a, 6a, 6c)
- Assist the District with review and distribution of public service announcements and news releases. (Goals 1a, 1b)
- Assist the District with logos, web graphics and outdoor banners for marketing materials. (Goals 1a, 6b)
- Create two new reader board advertisements. (Goal 1b)
- Create two new movie theater advertisements. (Goal 1-b)
- Secure in-kind donations for marketing materials for the Giant Pumpkin Festival from District print vendor. (Goals 5a, 5b)
- Complete 1,250 graphic work order requests. (Goal 1b-c)
- Complete 2,200 communication work order requests. (Goal 1b-c)
- Secure five new business sponsors. (Goal 5d)
- Develop a new on-line and print sponsorship marketing plan. (Goals 4a, 5b-e)
- Review partnership proposals with all sections to maintain sponsorship standards for all District events and programs. (Goals 1a, 1b, 5b,5d)
- Secure sponsorship funding for two Emerald Lakes Golf Course carts wrap program. (Goals 5c, 5d)
- Identify a minimum of five new long-range sponsorship partnership options to support existing District events and programs. (Goals 5d, 5e)

**PERFORMANCE / WORKLOAD MEASURES**

<b>Measure</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Proposed 2017-18</b>
Graphics Work Orders Completed	1,018	904	1,250
Communication Orders Completed	1,586	1,876	2,200
Cash Donations (\$)	\$82,212	\$84,699	\$83,050
In Kind Donations (\$)	\$138,201	\$172,199	\$180,000

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	268,208	415,614	443,671	421,223
Service and Supplies	129,967	143,414	127,332	132,967
Fixed Assets	1,356	950	950	0
Operating Transfers	0	106,932	90,132	88,621
<b>Total Expenditures</b>	<b>399,530</b>	<b>666,910</b>	<b>662,085</b>	<b>642,811</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Operating Transfers	0	37,500	37,500	37,038
Property Tax	399,530	530,660	543,635	520,023
Donations/Contributions	0	98,750	80,950	85,750
<b>Total Revenue</b>	<b>399,530</b>	<b>666,910</b>	<b>662,085</b>	<b>642,811</b>

**Budget Highlights**

Salaries and Benefits

Department wide salary expenses have elevated due to increased rates for full time staff from the recent Compensation Study and increased part time rates from the minimum wage increase. Due to changes in group insurance coverage for Communications staff, overall salary and benefit costs within the Communications sub-budget have decreased.

Services and Supplies

For staff development and networking, staff is budgeted to attend the California Park and Recreation (CPRS) Conference. To expand program marketing, additional pages have been included to the Summer Activity Guide which has increased printing expenses.

Operating Transfers

Costs associated to sponsorships of programs are transferred from the Communications sub-budget to the perspective recreation sub-budget.

## **PARKS & RECREATION DEPARTMENT – SPORTS**

### **Sub-Budget 3400**

#### **MAJOR FUNCTIONS**

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

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

The youth sports program area includes leagues, camps, clinics and contracted sport programs for children ages 3-17. Youth programs such as t-ball, flag football, basketball, and soccer foster human development in children by focusing on fundamental skills of each sport. The programs depend on trained and certified staff and volunteers to provide coaching and learning opportunities. All volunteer coaches go through online certification training through Positive Coaching Alliance (PCA).

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

#### **2016-17 ACCOMPLISHMENTS**

- Developed and implemented a field selection process that has increased the number of youth sports organizations, and Elk Grove residents, with access to CSD fields. (Goals 4a-c)
- Created new working relationships with Elk Grove youth sports organizations. (Goal 6c)
- Increased number of baseball and softball tournaments by maximizing tournament facility usage. (Goals 4a-c)
- Continued to improve communication with the Elk Grove Unified School District that resulted in more consistent facility use for the CSD youth basketball league. (Goals 6c)
- Continued to maintain ID badge process for volunteer coaches. These identify who is eligible to be around youth participants and ensures the safety of the participants. (Goals 1a-c, 2c)
- Continued an online coach certification program, Positive Coaching Alliance (PCA), to allow coaches an easier process for meeting all CSD coaching requirements. (Goals 1a-c, 2c)
- Offered a variety of sports programs that promoted positive, active, and healthy lifestyles for both youth and adults. (Goal 4c)
- Managed online registration for all adult sports programs through Team Sideline. (Goals 1a-c)
- Attended numerous outreach events including special events, school open houses and school orientations. (Goals 1a-c).
- Provided 276 adult sports league teams and over 5,000 participants with adult sports programs. (Goals 4a, b)
- Provided over 500 field rentals and over 500 gym rentals. (Goals 4a-b)
- Provided facility space for the Laguna Youth Baseball and Elk Grove Youth Baseball Cal Ripken State Tournament bringing youth baseball teams from all over the state of California. (Goals 4a-c)
- Formed a partnership with Sacramento Rivercats to offer an opportunity for t-ball league participants to meet Rivercats players and take part in pre-game events. (Goals 1a, 4b-c)
- Implemented new and updated field use education signage throughout Bartholomew Sports Park (BSP). (Goals 1a-c)

- Participated in the implementation of ActiveNet, the new recreation software for the Department. (Goal 1a, 5a)
- Formed a partnership with the Sacramento Republic soccer team to offer Pee Wee Soccer League participants discounted tickets to a game. (Goals 1a, 4b-c)

**GOALS FOR 2017-18**

- Continue to maintain strong partnerships Elk Grove Unified School District and Elk Grove youth sports organizations. (Goal 6c)
- Continue to improve customer service within the sports section through training and increased communication with participants. (Goals 1a, 1b)
- Continue the new field selection process and make any necessary improvements. (Goals 4a-c)
- Audit field user groups to ensure they meet or exceed the residency requirements and that CSD facilities are used in accordance with the results of the field selection process. (Goals 6a, 3b)
- Evaluate current process and form plan to streamline the bidding and ordering process for youth sports jerseys. (Goals 5a-c)
- Create an equipment inventory and life cycle plan for sports. (Goals 3b, 3c)
- Continue to maintain a strong partnership with Park Operations to ensure fields are in safe conditions, maintained properly, and open communication regarding events. (Goals 6c)
- Collaborate with community health related companies and using California Parks and Recreation Society (CPRS) and other industry resources, educate participants on the benefits of involvement in our sports programs. (Goal 6c)
- Improve signage for coaches and participants to sit during games to re-enforce the coach ID badge policy and ensure the safety of the participants. (Goals 1a-c, 2c)
- Create and implement new Youth Sports Concussion Policy. (Goals 2a-c, 6c)

**PERFORMANCE / WORKLOAD MEASURES**

Measure	Actual 2015-16	Actual 2016-17	Proposed 2017-18
Youth Teams	278	284	300
Youth Classes / Camps	217	205	240
Youth Participation	6,871	6,899	7,200
Adult Teams	443	392	420
Adult Participation	9,530	8,128	9,000
<b>Facility Rentals</b>			
Field Rentals	964	1,091	1,000
Wackford Gym Rentals	804	868	800

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	560,860	733,558	684,233	719,538
Service and Supplies	405,269	433,889	443,787	409,151
Fixed Assets	12,686	18,000	19,275	0
Operating Transfers	113,205	77,722	77,722	65,933
Deferred Maintenance	21,095	21,095	21,095	28,230
<b>Total Expenditures</b>	<b>1,113,114</b>	<b>1,284,264</b>	<b>1,246,112</b>	<b>1,237,852</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Operating Transfers	12,323	10,190	11,350	11,190
Property Tax	0	177,657	86,410	89,798
Building Rental	21,935	15,600	20,500	23,864
Recreation Fees	1,078,856	1,078,317	1,125,352	1,113,000
Other Revenue	0	2,500	2,500	0
<b>Total Revenue</b>	<b>1,113,114</b>	<b>1,284,264</b>	<b>1,246,112</b>	<b>1,237,852</b>

**Budget Highlights**

Salaries and Benefits

Salary expenses have elevated due to increased rates for full time staff from the recent Compensation Study and increased part time rates from the minimum wage increase. Group insurance and worker compensation rates increased as well. In addition, Fiscal Year 2017-2018 reflects a budget with 100% employed full time and regular part time positions. This budget reflects increased shifts and responsibilities for part time staff.

Services and Supplies

Total expenses within the Sports sub-budget services and supplies category have decreased from prior years due to projected electricity savings from the Opterra solar panel project.

Recreation Fees

Based upon recent participation trends, staff has projected a decrease in Adult Sports.

## **PARKS & RECREATION DEPARTMENT – YOUTH DEVELOPMENT Sub-Budget 3500**

### **MAJOR FUNCTIONS**

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

Tiny Tot Preschools, Pre-Kindergarten programs, Toddler Time and Buddy Bunch offer opportunities for children ages eighteen months to 5 years of age to foster their social and emotional, cognitive, physical and creative development. The Preschool and Pre-K classes serve approximately 520 children ages 3-5 annually. Toddler Time operates in two six-month sessions and serves 60 children each session. Buddy Bunch is a parent participation class that welcomes parents and their children ages 18 - 36 months the opportunity to interact with other adults and children in a setting facilitated by recreation staff.

The Kid Central Before and After School program is a partnership between the CSD and Elk Grove Unified School District and services seven schools located at six elementary schools and one CSD facility. Before school care is offered at two sites and afterschool programming is available at all sites. Students are offered a variety of recreational experiences including group and individual play, crafts, visual and performing arts, sports, clubs, science and homework help.

The Kid Central Off-Track Day Camp and Summer Camp are day camp programs operating from 7:00 a.m. to 6:00 p.m. for elementary school-aged children on school breaks. Kid Central day camp operates at the Elk Grove Youth Center, located in Elk Grove Regional Park. Day camp offers arts and crafts, games, sports, drama, music, science, clubs, guest speakers, special theme parties, swimming (summer camp only), and field trips.

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

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

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

### **2016-17 ACCOMPLISHMENTS**

- The CSD continued to participate in the Elk Grove/South Sacramento Kindergarten Transition Community Collaborative. The committee purpose is to share best practices for helping children and families in the community to successfully transition to kindergarten. (Goals 1a, 1b, 4a, 4c, 6c)

- The first Tiny Tot Preschool Yearbook was created for the 2016-2017 school year. The book included portraits of all 500 students and classroom candid photos. (Goals 4a, 5d)
- Tiny Tot Preschool provided Parent Education support and tips via the Preschool Press with articles and information for positive parenting practices in addition to leading Parenting Classes. (Goals 1a, 4b)
- Tiny Tot Preschools currently has one Aide participating in the Teacher in Training program for 2016/17. Part time employees apply for the program with the intent of completing additional college units in Child Development and gain hands on, lead worker experience in the classroom. The program promotes professional growth opportunities for part time staff. (Goals 1a-c)
- Tiny Tot Preschools partnered with the Cosumnes Fire Department Public Education Officer to present "Burn Prevention" presentations to all preschool classes. (Goals 1a, 2a, 4a-c)
- Tiny Tot Preschools hosted the annual Harvest Carnivals for all Preschool and PreK participants and families in October with 483 in attendance. (Goals 4a-c)
- Tiny Tot Preschool families participated in a food drive for the Elk Grove Food Bank and collected over 1,025 pounds of food. The preschool families collected 370 new toys for the CSD Fire Department Toy Drive. Preschool families also collected an estimated 30 boxes of donations for the local non-profit organization, Chicks In Crisis, to support mothers who strive to finish school. Donations included Baby Wipes, Baby Hygiene Items, Diapers, and clothing. (Goal 1a, 4a-c, 5a)
- Tiny Tot Preschools provided a service for parents referred to as Tots' PJ Parties where parents registered their children to participate in activities after program hours so parents can have a night out. The events are offered at all sites once a month. (Goals 4a-c)
- The Youth Development section created and implemented the use of a Safety Handbook for program sites and staff for reference during health and safety emergencies. The handbook was reviewed and approved by Fire and EMS Personnel. (Goals 1a-c and 4a-c)
- Kid Central Summer Camp participants and staff celebrated Park and Recreation month by celebrating the second annual Wacky Fun Run, highlighted by a Back to the Future theme. Participants ran either the mile or half mile events and were presented with fun and challenging obstacles along the course. Children enjoyed rotating from various themed stations including Cowboy Relay and an 80's Rocker Relay with dancing. (Goals 1a, 4a-c, 5b)
- Teen and Kid Central youth participated in a week-long bully awareness campaign in October, as part of National Bullying Prevention Month. The week included learning how to identify bullying, being a friend, and activities encouraging kindness. The week culminated with participation in Unity Day, a national day of action sponsored by the Pacer Organization. (Goals 1a, 2a, 4a-c, 5b)
- Nine Kid Central participants attended an awards ceremony at Shriner's Children's Hospital on December 9 to receive recognition for posters they created for Fire Safety Month. The contest, open to youth programs throughout the region, was sponsored by Shriners Hospitals for Kids Northern CA, Sacramento Metropolitan Fire, Safe Kids Greater Sacramento, and the Cosumnes Fire Department. Several Kid Central participants entered the contest, with some placing first in their division. (Goals 1a, 4a-c)
- Youth in Kid Central and Teen programs participated in the fourth season of the NFL's Punt, Pass and Kick program hosted at all eight Kid Central sites. First place winners in each category advanced to sectional competitions in Sacramento; 37 Kid Central participants were invited to attend the sectionals, held at either Tahoe Park in Sacramento on October 3 or Howe Park in Sacramento on October 22. (Goals 1a, 4a-c, 5b)
- Within Kid Central programs, assessed for needs, then developed and created a Mentorship program allowing staff opportunities for professional development while still remaining within staff job classification requirements. (Goals 1a, 1b)
- Ensured ongoing knowledge of evacuation routes at all sites and identified site specific procedures and key staff for lockdown at Teen Center and Youth Center. (Goals 2a, 2c)

- The Teen Action Committee (TAC) hosted a Teen Forum at the Wackford Community Complex with approximately 60 teens in attendance on November 10. Teens in Elk Grove came together to participate in a group setting while members of TAC facilitated. Questions were posed to the group of teens and they were given the opportunity to discuss their responses in small groups and then share with the larger group as a whole. The purpose of the forum was to get direct feedback from teens what activities and events they would like to see provided to them in their community. (Goals 4a-c)
- The Teen Center hosted quarterly Late Night events with an average attendance of 30 participants. Events included Star Wars activities and movie night, a Harry Potter event with activities such as wand design and potion making, and a Best of the Best Oscar Award Night which included awards honoring 8<sup>th</sup> grade participants. (Goals 4a-c)
- The Teen Action Committee (TAC) hosted a Unity Day at the Elk Grove Park Pavilion with approximately 55 teens in attendance on February 18. Special guest speakers spoke to the teens about achieving goals and reaching your destination outside of your comfort zone. Teens in attendance participated in team building activities, a break out session and time to connect. Breakfast and lunch were provided to all participants. (Goals 4a-c)
- The Teen Action Committee (TAC) and Teen Leadership Committee (TLC) assisted in the creation and painting of a mural along the Park Operations maintenance yard building in Elk Grove Regional Park. The mural was designed and sketched by Preschool Teacher, Kelly Croisdale. (Goals 3b, 4a-c)
- Teen Program staff developed a process for youth leaders by reestablishing Teen Leadership Committee (TLC) for middle school youth. (Goals 1a, 1b, 4a, 4b)
- Teen Action Committee to facilitate games and activity booths at the Spring Egg'stravaganza on April 15<sup>th</sup>. (Goals 4a-c)
- Teen Action Committee partnered with Elk Grove Unified School District Art and Film teachers for the 4th annual Art in Motion Art & Film Festival highlighting local Elk Grove high school students for their work which was held on March 24. (Goals 4 a-c, 5a)
- Implemented use of facility standards checklist at all Kid Central sites and the Teen Center to ensure ongoing quality of facilities and equipment. (Goals 2c, 3b)
- Restructured the layout of the Teen Center to ensure staff visibility and participant safety. (Goals 2b, 2c)
- Created and implemented Youth Development staff training for motivation and team building experiences. (Goals 1a-c)
- Recreation ADventures staff reevaluated and revamped the existing Open Gym program and changed the title to Open Rec. The program offers group opportunities for sports such as basketball and kickball with an additional recreation component for pool, foosball and other games held at the Teen Center. Participation has increased from 2 to over 40 in attendance. (Goals 4a-c)
- Recreation ADventures staff redesigned the Dance For Fitness class to incorporate regular routines while adding new components to each class. Program attendance has increased to an average of 35 participants. (Goals 4a-c)
- Participated in the implementation of the new recreation software for the Department. (Goal 1a, 5a)

### **GOALS FOR 2017-18**

- Partner with the Cosumnes Fire Department and Aquatics staff to host Water Safety Trainings in all Preschool classrooms to better prepare participants for swim season and water safety in the home. (Goals 1a, 2a, 4a-c)
- Create and implement a Parent Education course. (Goals 1a, 4b)
- Develop and maintain relationships with Elk Grove Unified School District to provide quality customer service and facilitate community problem solving. (Goal 6c)

- Gather participant feedback to identify needs and areas for development in Teen program. (Goal 1a, 1b, 4a)
- Assess training needs of full time and part time staff and develop and implement trainings for professional growth and development. (Goals 1a, 1b, 2a, 2c)
- Ensure at least 5 staff become trained and certified in the Teens in Action Omni Program. (Goals 1a-c)
- Make program observations a priority to ensure safety and quality assurance at Teen and Kid Central sites. (Goals 2a, 2c)
- Ensure Teen Action Committee (TAC) lead and implement community events and fundraising including Teen Forum (November 10<sup>th</sup>) and Unity Day (February 18<sup>th</sup>). (Goals 1a, 1b, 4a, 4b)
- Recreation ADventures programming to add more time slots for Open Rec classes in addition to adding a Smile and Stretch yoga class for participants. (Goals 4a-c)
- Increase marketing efforts to generate growth in attendance and revenue for Teens and Kid Central programs and camps. (Goals 5a, 5c)
- Assess feasibility of utilizing a Work Order system for submitting and tracking accommodation requests and observations/assessments in an effort to update procedures for providing support services and reasonable accommodations for participants with disabilities participating in all CSD program areas. (Goal 1a)
- Distribute evaluations for Youth Contracted classes utilizing the new CSD website online evaluation tool, with a goal to collect evaluations from 20% of customers currently participating in Preschool and Youth Contracted classes. (Goals 4a-c)
- Work with applicable contracted instructors to evaluate current facility usage for contracted classes to determine if facilities are being used to maximize program revenue. (Goal 5b)
- Provide all contracted instructors with an updated and standardized instructor agreement, basic emergency information in their instructor procedure manual packets; including, but not limited to, accident and incident forms, emergency evacuation information, contact list for emergency situations, basic emergency action plan procedures and first aid supplies. (Goal 2a, 3c)

**PERFORMANCE / WORKLOAD MEASURES**

<b>Measure</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Proposed 2017-18</b>
Preschool Participation	7,242	6,879	7,100
School Age Attendance	8,346	7,882	9,145
Drop in Cards	307	346	339
Teen Summer Camp Participation	2,034	1,772	2,363
Teen After School Participation	8,696	8,090	9,383

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	1,699,827	1,788,069	1,883,227	1,952,410
Service and Supplies	315,577	348,467	340,602	332,541
Leases / Loans	21,910	16,434	16,434	16,434
Operating Transfers	202,762	154,094	35,437	27,773
Reserve Increase	30,000	10,000	0	15,500
<b>Total Expenditures</b>	<b>2,270,076</b>	<b>2,317,064</b>	<b>2,275,700</b>	<b>2,344,618</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Operating Transfers	2,644	0	25	1,000
Property Tax	0	0	40,082	70,329
Recreation Fees	226,7432	2,317,064	2,235,593	2,273,289
<b>Total Revenue</b>	<b>2,270,076</b>	<b>2,317,064</b>	<b>2,275,700</b>	<b>2,344,618</b>

**Budget Highlights**

Salaries and Benefits

Salary expenses have elevated due to increased rates for full time staff from the recent Compensation Study and increased part time rates from the minimum wage increase. Group insurance and worker compensation rates increased as well. For quality control purposes, there is an increase in hours to allow time for staff training that cannot take place during program time. Additional hours are needed for essential training in safety, program management, supervision and other important topics to ensure success of both staff and programs.

Services and Supplies

For staff development and networking, staff is budgeted to attend the BOOST (Best of Out of School Time) Conference and the California Park and Recreation (CPRS) Conference. For continued successful operation of programs, additional trainings were budgeted for full and part time staff related to safety, program management, and supervision. Updated parent packets for the Kid Central and Teen programs have increased expenses for printing and postage. In addition, recreation supplies have increased due to the replacement plan of program equipment and supplies.

Leases / Loans

Costs associated with the Preschool Modular Lease at Elk Grove Recreation Center.

Reserve Increase

Costs associated with operational expenses for two new preschools at Oasis Park.

Recreation Fees

Increases are projected for Tiny Tot Preschool and Kid Central programs due to recent increased fees.

## **PARKS & RECREATION DEPARTMENT – SPECIAL EVENTS Sub-Budget 3600**

### **MAJOR FUNCTIONS**

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

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

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

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

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

The Special Events and Support Services team also contract leisure enrichment classes and camps that are offered primarily for teens and adults. Currently, there are over 20 contract instructors that teach a variety of classes including arts and crafts, performing arts, education, health and fitness, and sports as well as specialized skilled camps.

### **2016-17 ACCOMPLISHMENTS**

- Received the Best of Elk Grove award for "Best Community Event/Festival" for its Elk Grove Giant Pumpkin Festival for the fifth time. (Goals 1a, 4a-c)
- Recognized new event presence opportunities and hosted a booth at a minimum of 10 community events with the focus on promoting CSD programs and getting the CSD brand out to the community. (Goals 4c, 6c, 1b)
- Added and implemented a new community event Kids Night Out, Parents Night Off based on community need and recreation trends. (Goals 1a, 1c, 4c)
- Staff grew the Kids Ninja Warrior Event by adding on the Healthy Family Festival to last year's already successful event, providing free activities promoting health and wellness to our local Elk Grove Families. (Goal 1a, 1c, 4c)
- Staff revived the Elk Grove Giant Pumpkin Festival event with various new amenities and an increased social media and marketing presence and increased attendance by over 4,000 people from 2015. (Goals 1a, 1b, 4a, 4c)
- Staff contracted with four new instructors to provide new teen and adult class opportunities to the Elk Grove community. (Goals 4a-c)
- Participated in the implementation of the new recreation software for the Department. (Goal 1a, 5a)
- Facilitated 54 events through our Community Support Program, providing local non-profit organizations with equipment, facilities or both to host various community events. (Goal 1a, 1b, 4a, 4b, 4c)

**GOALS FOR 2017-18**

- Create and prioritize a plan for the replacement of special event equipment. (Goals 2c, 3c)
- Survey trends and create programs, events and event amenities that meet the needs of our customers. (Goals 4a-c, 1c)
- Provide all contracted instructors with an updated and standardized instructor agreement, basic emergency information in their instructor procedure manual packets; including, but not limited to, accident and incident forms, emergency evacuation information, contact list for emergency situations, basic emergency action plan procedures and first aid supplies. (Goal 2a, 3c)
- Develop a system within the new recreation software to utilize Community Support Program agreements. (Goal 1b, 6a)
- Create a new Special Event Rental Application to assist in facilitating requests for large special events taking place in Elk Grove Regional Park. (Goal 1a, 1b, 2a, 2c)
- In an effort to build relationships and plan for future events in our community, meet with the City of Elk Grove event staff at least once every six months to discuss upcoming plans and our event calendars. (Goal 1b, 1c, 4a-c)
- Conduct a Special Events team 34-Strong training to focus on our team strengths and what strengths each individual member brings to the team in an effort to utilize each staff member in the best way possible. (Goal 1a)
- Create event activities that foster both mental and physical development for the youth in our community through hands on activities at our special events including but not limited to: Mother Son Wacky Golf, Spring Egg'stravaganza, Kids Ninja Warrior and Healthy Family Fest and the Giant Pumpkin Festival. (Goal 4a, 4c)
- Inventory Special Events equipment and determine what equipment will be available for internal/external reservations. Include estimated date of purchase and date of replacement needed. (Goal 3b, 3c)

**PERFORMANCE / WORKLOAD MEASURES**

<b>Measure</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Proposed 2017-18</b>
Regional Event	1	1	1
Community Events	31	30	30
Community Events Participation	67,190	78,073	73,481
Community Support Program (CSP) Events	44	51	57
Teen and Adult Enrichment Classes	430	443	444
Teen and Adult Enrichment Participation	4,080	3,765	4,108

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	551,888	481,912	485,093	488,503
Service and Supplies	458,549	484,202	483,923	505,972
Fixed Assets	2,290	0	0	13,000
Operating Transfers	20,784	23,499	25,371	30,283
<b>Total Expenditures</b>	<b>1,033,510</b>	<b>989,613</b>	<b>994,387</b>	<b>1,037,758</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Operating Transfers	705	88,750	70,950	70,950
Property Tax	469,003	416,672	420,721	469,545
Recreation Fees	431,546	459,450	478,324	473,532
Other Revenue	20,495	24,741	24,392	23,731
<b>Total Revenue</b>	<b>1,033,510</b>	<b>989,613</b>	<b>994,387</b>	<b>1,037,758</b>

**Budget Highlights**

Salaries and Benefits

Salary expenses have elevated due to increased rates for full time staff from the recent Compensation Study and increased part time rates from the minimum wage increase. Group insurance and worker compensation rates increased as well.

Services and Supplies

For the 2017 Giant Pumpkin Festival, staff will contract services to oversee the volunteer program and parking duties which in turn free up staff to assist in other aspects of the festival. Staff also will contract a chef to schedule and oversee the Pumpkin Kitchen. With a shift of staff, and as we continue to put more focus into contracted classes and bringing in new contracts, additional instructor payments have been budgeted which are offset by additional contracted class revenue. For staff development and growth, staff is budgeted to attend the NRPA Event Management School and Cal Fest Conference.

Fixed Assets

With the growing number of special events the District is offering as well as the local non-profit organizations in our community, the special events section plan to purchase a second equipment trailer and equipment. This would alleviate issues with multiple needs on the same day as well as better track the costs associated with the Community Support Program. Costs for the trailer are allocated in the Fixed Assets and Services and Supply categories.

Operating Transfers

With the addition of the Department’s new recreation software and in an effort to make the Community Support Program more efficient, staff will change the way revenues and expenses are processed within the budget. In Fiscal Year 2017-2018, all expenses will run through the new software and fees will be set up to go directly into the Community Support GL account. Immediately following each event, transfers will distribute fees to the appropriate department.

## PARKS & RECREATION DEPARTMENT – GOLF COURSE Sub-Budget 3700

### MAJOR FUNCTIONS

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

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

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

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

### 2016/17 ACCOMPLISHMENTS

- Course improvements included completed rebuilding bunkers on the golf course, completed change out of irrigation on the apron of the driving range, removed 20 damaged redwoods due to storm, Installed bollards and cable to direct carts and improve aesthetics, added heavy amounts of gypsum to fairways to improve water penetration and soil health, rebuilt fences on tees 3/7 and parking lot, upgraded irrigation pump on front lake, established erosion control on cart path between holes 4 and 5 and continued transition from non or low impact turf areas to bark and native plants. (Goal 2a, 2b, 2c, 3a, 3b)
- Continued “water reduction plan” that reduced water usage approximately 35% during the growing season (July – October). (Goal 3b).
- Managed flood waters to the best of our ability. We rented transfer pumps and utilized boats and kayaks to remove debris from course as waters receded. (Goal 2a, 2c)
- Staff hosted four CSD tournaments. (Goal 4a-4c)
- Staff continues to develop The First Tee of Greater Sacramento Elk Grove chapter. The programs were adjusted to capture the younger kids wanting to participate. (Goal 4a,4b)
- Staff implemented the Jr. PGA league along with continued offering of the very successful Youth on Course which has increased our youth players at the course. (Goal 4a, 4b, 5b)
- Staff met with the board of The Emerald Lakes Men’s Club to see how staff can assist them in growing their membership and tournament participation. (Goal 1b, 1c, 5c)
- Staff continues to use social media avenues (Facebook, twitter, town planner) to generate new interest in the golf course. We also continue to cross market with the other divisions within the CSD (wacky golf, healthy kids’ faire, tiny tots pre-school field trip and on site after school visits). (Goal 1b, 1c)
- Staff continues purchasing merchandise that fits the demographics of the course’s customers. (Goal 5b)
- Staff implemented a new inventory check for our Point of Purchase system in the pro shop. This will help monitor our merchandise and better meet the needs of our customers. (Goal 5a, 5b)

- The earlier twilight starting has been increased play between the hours of 1 pm and 5 pm. We have also reached out to soccer clubs and high schools to promote FootGolf. (Goal 1b)
- Staff has cross trained all new employees to work in the pro shop and driving range. This has given staff better utilization of existing personnel to place them where needed at any given time when busy or to cover a shift. (Goal 1a)

**GOALS FOR 2017/18**

- Foster employee learning and growth by providing training and educational resources for employees in irrigation, software management, new golf programming and best business practices. (Goal 1a)
- Continue to develop new marketing programs (social media, movie theater advertising, cross promotion within CSD) that encourage more youth to become involved in the game of golf. (Goal 1b, 1d)
- Continue to explore revenue generating opportunities working local companies to purchase advertising opportunities here at the golf course. We have a golf cart wrapped to use as a prototype and have reached out to a local company to discuss purchasing ad space on our new driving range targets. (Goal 5d)
- Maintain relationships with the current community groups utilizing the golf course: Emerald Lake Men’s and Women’s Clubs and the Del Webb Men’s Club, and research and recruit new community groups to create ongoing participation at the golf course through leagues, lessons and tournaments. (Goal 6c)
- Increase the golf lessons through new programs and subcontractors to promote healthy and active lifestyles and bring new players to the course. (Goal 5b, 5c)
- Create a facility management replacement plan for all golf course assets and buildings. (Goal 3c, 5e)
- Maintain facility standards to ensure a safe, clean and green golf course facility and prioritize equipment or asset replacement based on safety concerns. (Goal 3b, 3c)

**PERFORMANCE / WORKLOAD MEASURES**

<b>Measure</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Proposed 2017-18</b>
Golf Lesson Participants	908	1,010	1,300
Golf Rounds Played	28,803	26,043	29,462
Number of annual tournaments	133	94	110

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	661,861	707,423	766,743	780,139
Service and Supplies	382,892	394,145	392,905	402,304
Leases / Loans	16,862	13,936	13,936	11,088
Fixed Assets	124,178	5,500	52,000	11,500
Operating Transfers	0	12,551	12,551	7,429
<b>Total Expenditures</b>	<b>1,185,793</b>	<b>1,183,055</b>	<b>1,238,135</b>	<b>1,212,460</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Operating Transfers	0	0	270	1,000
Property Tax	306,336	275,659	357,464	302,837
Recreation Fees	872,204	901,396	873,901	902,123
Other Revenue	7,253	6,000	6,500	6,500
<b>Total Revenue</b>	<b>1,185,793</b>	<b>1,183,055</b>	<b>1,238,135</b>	<b>1,212,460</b>

**Budget Highlights**

Salaries and Benefits

Salary expenses have elevated due to increased rates for full time staff from the recent Compensation Study and increased part time rates from the minimum wage increase. Group insurance and worker compensation rates increased as well.

Services and Supplies

The cost of services, equipment, insurance and goods are on the rise; resulting in a 3-10% increase in services and supplies. Despite this, a decrease in electricity is budgeted due to the recent Opterra solar panel project. For staff development and networking, staff is budgeted to continue education and certification for LPGA. In addition, staff have budgeted funds to lease a greens aerator; a piece of equipment staff currently borrow for use from an outside source.

The Emerald Lakes Golf Course has the following projects and maintenance planned for Fiscal Year 2017-2018: tee renovations, cart path enhancements, bunker refurbishing, range mat replacement, new ball picker, and continued upgrade of the pro shop building.

Fixed Assets

Staff have budgeted to buyout the currently leased Greens and Rough Mower.

Recreation Fees

With unpredictable weather and increased course fees, staff is projecting a nominal increase in overall recreation fees.

## **PARKS & RECREATION DEPARTMENT – FACILITIES**

### **Sub-Budget 3800**

#### **MAJOR FUNCTIONS**

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

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

To offset operational expenses, facility revenue is generated by rental charges and partnership agreements. A Montessori School utilizes the Elk Grove Recreation Center. Elk Grove High School and Pleasant Grove High School utilize the Jerry Fox Swim Center while Franklin and Laguna Creek High Schools and the Elk Grove Piranhas utilize the Wackford Aquatic Complex. Picnic sites are offered at three locations and private event rentals are offered at the Wackford Complex, Laguna Town Hall, and Pavilion.

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

#### **2016-17 ACCOMPLISHMENTS**

- Provided excellent customer service as evaluated by 90% exceeds expectations on rental surveys. (Goals 1a-c, 4c)
- Provided regular customer service training for all registration staff. (Goals 1a-c, 2a, 2c)
- Front desk staff hosted the largest attended Customer Appreciation Day to thank the customers and families for their business. (Goals 1a, 1c, 4b)
- Supported Recreation teams through staff participation and facilitating event / meeting space. (Goals 1a, 4c)
- Staff members participated in the ongoing discussion and planning of the city new aquatics center in order to ensure that we are designing facilities to meet the current needs of our community. (Goal 3a)
- In year two of a three year project to standardize security cameras with local law enforcement, servers were upgraded and cameras were installed at the Pavilion and additional cameras were installed at the Wackford Aquatic front entrance. (Goals 2b, 1b)
- Localized span of authority for security and cleaning contracts, including standardizing expectations. (Goal 3b)
- Upgraded equipment available to facility renters, including, ice machine, warming oven, kitchen appliances, tables and chairs. (Goals 3b, 3c, 4c)
- Maintained facility reservation web pages, including the introduction of a landing page, and dedicated pages to all rental facilities. (Goals 1b, 5b)
- Updated picnic reservation process to simplify it for customers and to increase staff efficiencies. (Goal 1a, 1b, 5b, 5c)
- Helped lead the implementation of the new recreation software for the Department. (Goal 1a, 5a)

**GOALS FOR 2017-18**

- Evaluate current customer service standards for effectiveness and make adjustments to evaluation tool if needed to measure the standards. (Goals 1a, 1c)
- Offer indoor and outdoor rental opportunities at Laguna Town Hall, Wackford Community and Aquatic Complex, Pavilion, Strauss Island, Elk Grove Park, Morse Park, and Derr-Okamoto Park that meet the needs of the community. (Goals 4a-c, 5d)
- Employ a measurement tool to capture the customer service and the condition of the facility to rental customers. (Goals 1a-c, 3c)
- Create a scaled back process for customers renting meeting rooms. (Goals 1a, 4a)
- Re-evaluate picnic reservation process to simplify it for customers and to increase staff efficiencies. (Goals 1a, 1b, 5b, 5c)
- Continue to upgrade equipment available to facility renters to maintain and improve existing rental standards. (Goals 3b, 3c, 4c)
- Continue to help lead the implementation of the new recreation software for the Department. (Goal 1a, 5a)

**PROJECTS FOR 2017-18**

- The following projects are planned for the Wackford Community and Aquatic Complex:
  - Pool filter sand media replacement for Deep Xtreme
  - Chlorinator upgrade and change out
  - Replacement pool lounge deck chairs and competition pool drain covers
  - Refurbished starting blocks
  - New phones to enable one calling queue for registering clients.
- The following are projects planned for other recreation sites:
  - Castello Recreation Center: ADA compliant ramp
  - Elk Grove Park Pavilion: Exterior Paint
  - Elk Grove Recreation Center: Window replacements for room 1 and 10
  - Johnson Recreation Center: HVAC replacement and ADA compliant ramp
  - Youth Development Modular Trailer: HVAC replacement

**PERFORMANCE / WORKLOAD MEASURES**

Measure	Actual 2015-16	Actual 2016-17	Proposed 2017-18
Laguna Town Hall Rentals	123	127	107
Pavilion & Strauss Island Rentals	84	78	75
Wackford Community and Aquatic Complex Rentals	564	456	334
Picnic Site Rentals	410	450	464

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	752,166	832,616	832,616	848,896
Service and Supplies	1,377,661	1,227,073	1,313,410	1,239,771
Leases / Loans	36,346	22,654	22,654	26,923
Fixed Assets	87,686	154,465	105,181	86,730
Operating Transfers	101,820	117,556	117,556	110,538
Deferred Maintenance	49,835	59,878	19,813	20,220
<b>Total Expenditures</b>	<b>2,405,512</b>	<b>2,414,242</b>	<b>2,421,002</b>	<b>2,333,078</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Operating Transfers	183,673	104,100	57,901	29,000
Property Tax	1,456,529	1,619,024	1,633,709	1,595,834
Building Rental	687,402	671,118	729,392	661,244
Encumbered	0	0	0	30,000
Reserves	0	0	0	17,000
<b>Total Revenue</b>	<b>2,405,512</b>	<b>2,414,242</b>	<b>2,421,002</b>	<b>2,333,078</b>

**Budget Highlights**

Salaries and Benefits

Salary expenses have elevated due to increased rates for full time staff from the recent Compensation Study and increased part time rates from the minimum wage increase. Group insurance and worker compensation rates increased as well.

Services and Supplies

For staff development and networking, two staff is budgeted to attend the California Park and Recreation (CPRS) Conference. Staff have budgeted increases in property insurance, gas, and facility cleaning due to rate increases. With the departments new recreation software, staff have budgeted an increase in merchant payment processing fees as anticipated upon contract agreement. Despite those increases, an ample decrease in electricity is budgeted due to the recent Opterra solar panel project which results in an overall decrease in services and supplies for the Facility sub-budget.

Fixed Assets

This category includes expenses for the following projects: Sound system upgrades at Laguna Town Hall and Wackford Community Complex, Elk Grove Recreation Center Window replacements and HVAC replacements at the Johnson Recreation Center and Youth Development Modular.

Building Rental

Staff analyzes rental revenue based upon what has been booked to date for the next fiscal year and the average number of bookings that occur. Due to recent cancelations by long term renters (churches), staff have budgeted a decrease in building rentals for the Wackford Community Complex and Laguna Town Hall. Staff will reanalyze rental revenue at the Fiscal Year 2017-2018 mid-year evaluation process to determine the best projection for the fiscal year based upon more up to date bookings.

Encumbered

Sound system upgrades at Laguna Town Hall and Wackford Community Complex from prior year.

Reserves

Funds from the Youth Recreation Reserve account will be used to offset expenses to upgrade the ADA compliant ramps at Castello Recreation Center and Johnson Recreation Center.

## PARKS & RECREATION DEPARTMENT – PARK PLANNING DIVISION Sub-Budget 3900

### MAJOR FUNCTIONS

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

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

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

### 2016-17 ACCOMPLISHMENTS

- Completed 9.1 acres of new park construction; Horseshoe Park (City of Elk Grove). (Goals 2b, 3a-c)
- Completed construction of one park improvement project; Johnson Park Walkways & Turf Conversion. (Goals 2b, 3a-c)
- Completed 60% construction of 1.3 acres of new park construction; Porto Park. (City of Elk Grove) (Goals 2b, 3a-c)
- Completed 20% construction of 5 acres of new park construction; George Park. (Goals 2b, 3a-c)
- Completed 60% construction of one park improvement project; Foulks and Oneto Playground Replacement. (Goals 2b, 3a-c)
- Completed 35% construction documents for 20 acre Oasis Community Park. (City of Elk Grove). (Goals 2b, 3a-c)
- Completed community outreach and concept plan of McConnell Park Renovation. (Goals 2b, 3a-c)
- Completed 35% construction documents for park renovation at McConnell Park. (Goals 2b, 3a-c)
- Completed 100% construction documents for one new park, 5 acres George Park. (Goals 2b, 3a-c)
- Completed 100% construction documents (w/consultant) for 1.3 acre Porto Park. (City of Elk Grove) (Goals 2b, 3a-c)
- Completed 100% construction documents (w/consultant) for Foulks and Oneto Playground Replacement. (Goals 2b, 3a-c).
- Completed 70% construction documents for one park improvement project; Betschart Park Trail Improvements. (Goals 2b, 3a-c)
- Completed RFP process for Facilities Master Plan Update. (Goals 1c, 4a, 5e, 6c)
- Provided plan checking services for civil and landscape improvement plans (post entitlement) for 19 new development projects. (Goals 1c, 4a, 5e, 6c)
- Provided pre-entitlement review of eight new development projects. (Goals 1b, 2b, 3a-c)

**GOALS FOR 2017-18**

- Manage the planning, design and construction of 15 projects as identified in the 2017-18 CIP. (Goals 2b, 3a-c)
- Provide customer service for both internal and external customers. (Goals 1b, 1c)
- Conduct long range planning for parks, park facilities, trails and landscape corridors. (Goals 1c, 4a, 5e, 6c)
- Complete construction documents for Oasis Community Park. (Goals 2b, 3a-c)
- Complete construction documents for Batey and Wackman Playground Replacement, Betschart Park Trail Improvements and Simpson Park Shade Structure. (Goals 2b, 3a-c)
- Complete construction of Foulks and Oneto Park Playground Replacement, Betschart Park Trail Improvements, Batey and Wackman Park Playground Replacement and Simpson Park Shade Structures Conversion Projects. (Goals 2b, 3a-c)
- Complete construction of George Park (5 acres). (Goals 2b, 3a-c)
- Complete construction of Porto Park (1.3 acres). (City of Elk Grove) (Goals 2b, 3a-c)
- Complete construction of McConnell Park Renovation. (Goals 2b, 3a-c)
- Complete construction documents for phase 1 of the Elk Grove Veterans Memorial Garden project. (Goals 2b, 3a-c).
- Complete the master plan update, community outreach and street improvement plans for Wright Park Phase 2. (Goals 2b, 3a-c)
- Complete community outreach, design development and construction documents for the 5 acre Singh & Kaur Park. City of Elk Grove (Goals 2b, 3a-c)
- Complete community outreach and master plan for Morse Park Community Center pending program funding availability. (Goals 2b, 3a-c)
- Provide plan checking services for new subdivision developments (post entitlement) and long range park planning services for new pre-entitlement projects. (Goal 1b)
- Manage Facility Master Plan Update to be completed in early 2018. (Goals 1b, 2b, 3a-c)

**PERFORMANCE / WORKLOAD MEASURES**

Measure	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Proposed 2017-18</b>
Capital Improvement Projects	12	15	14

**BUDGET SUMMARY**

<b>Expenses by Category</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Salaries and Benefits	330,357	314,966	337,606	523,944
Service and Supplies	18,582	28,303	28,303	39,404
Fixed Assets	903,953	7,364,494	7,341,854	4,741,676
Operating Transfers	1,085,270	5,879	5,879	3,095
<b>Total Expenditures</b>	<b>2,338,162</b>	<b>7,713,647</b>	<b>7,713,647</b>	<b>5,308,119</b>

<b>Revenue by Account</b>	<b>Actual 2015-16</b>	<b>Adopted 2016-17</b>	<b>Projected 2016-17</b>	<b>Proposed 2017-18</b>
Operating Transfers	904,772	1,122,480	1,122,480	1,931,373
Plan Check	974	2,000	2,000	2,000
Other Revenue	1,333,076	3,585,167	3,585,167	928,602
Reserves	99,341	300,400	300,400	2,446,144
<b>Total Revenue</b>	<b>2,338,162</b>	<b>7,713,647</b>	<b>7,713,647</b>	<b>5,308,119</b>

**Budget Highlights**

Salaries and Benefits

Salary expenses have elevated due to increased rates for full time staff from the recent Compensation Study and increased part time rates from the minimum wage increase. In addition, the Fiscal Year 2017-2018 budget reflects the Board approved new Sr. Landscape Architect position.

Services and Supplies

For staff development and networking, staff is budgeted to attend the American Society of Landscape Architects (ASLA) Conference.

Fixed Assets

This category contains capital projects from the Fiscal Year 2017-2018 of the five-year 2017-2022 Capital Improvement Plan (CIP).

Other Revenue

Revenue associated with the City of Elk Grove projects within the Fiscal Year 2017-2018 of the five-year 2017-2022 Capital Improvement Plan (CIP).

## FINANCIAL POLICIES

The following are the Board-adopted financial policy statements which are the general principles by which the District is guided in its management of public affairs. District standard operating procedures are in place for the implementation of the policies, as needed.

### ANNUAL BUDGET

The Board will adopt a balanced budget annually to ensure needed services provided to the community are within available resources. The budget will be adopted on or before September 1 of each year and will be effective July 1 of the current year to June 30 of the following year. A preliminary budget will be adopted each year by June 30 to provide authorization to pay bills.

The annual budget document will:

- Be a comprehensive financial plan indicating expected revenues and expenditures in which current year operating expenses are fully funded by current year revenues and identified undesignated/unreserved fund balances.
- Identify capital projects, including anticipated expenses and current and/or reserved fund balances.
- Outline resources necessary to carry out activities consistent with policies and goals set by the Board of Directors.
- Identify fiscal year service levels, goals, and performance measures.
- Be prepared in compliance with generally accepted accounting and budgeting standards for special districts and Government Code 61110.

The General Manager is authorized to implement the programs as approved in the adopted budget. It is the responsibility of the General Manager to establish adequate controls to ensure expenditures do not exceed the approved appropriations.

A transfer of appropriations requires Board authorization. The Board may amend the annual budget at any time by resolution in accordance with the regulations established in Government Code 61111(a).

### LONG TERM FINANCIAL PLANNING

The District will maintain long-term financial plans that project major revenue and expenditures, and identify long-range plans for a minimum of five years. In addition, the District will proactively plan for potential liabilities (i.e., leave payouts, pension plan costs, retiree health costs) in the long-term financial plan. The financial plans will be updated and reviewed by the Board annually.

- Five-year projections for major revenue and expenditure categories will be developed by the General Manager annually. Five-year financial projections shall be reviewed and amended as necessary each year. The District will adhere to the General Fund Allocations determined and approved by the Board in the five-year financial projections.
- A five-year Capital Improvement Plan will identify long-range plans for physical development including construction of new facilities and structures and renovation of existing facilities and structures. The Capital Improvement Plan will prioritize capital projects, provide cost estimates and identify funding sources. Projects must receive Board approval before inclusion in the annual budget.
- Potential liabilities will be included in the five-year projections.

## FINANCIAL REPORTING

The General Manager will maintain an accounting system adequate to provide all of the data needed to allow for the timely preparation of financial statements in conformity with generally accepted accounting principles (GAAP), issue timely financial statements in conformity with GAAP as part of the Comprehensive Annual Financial Report, and have those statements independently audited in accordance with generally accepted accounting standards.

## INTERNAL CONTROLS

The District will have reliable internal controls in place that will ensure compliance with applicable laws and policies, adequately safeguard District assets, and ensure proper and accurate reporting of District financial activities. The internal control system will include segregation of duties, authorization procedures, documentation and record retention, reconciliation, and review and security measures.

## BASIS OF ACCOUNTING

The accounts of the District will be organized on the basis of funds, each of which will be a separate accounting entity. The operations of each fund will be accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Governmental resources are allocated to and accounted for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Operating budgets are prepared on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period and expenses are recognized in the period in which the related liability is incurred.

The General Fund will be the District's primary operating fund used for all activities of the general government. In addition, the District will also report the Capital Project Fund, Debt Service Fund, Landscape and Lighting Special Revenue Fund and the Foundation Special Revenue Fund.

- **Capital Project Fund** - Used to account for financial resources to be used for the acquisition or construction of major capital facilities, which are financed from the District's Certificate of Participation issues or capital lease financing arrangements.
- **Debt Service Fund** - Used to account for the accumulation of resources for, and the payment of, principal and interest on long-term debt.
- **Foundation Special Revenue Fund** - Used to account for revenues of the Cosumnes Legacy Foundation, which are legally restricted to expenditures approved by the Foundation board.
- **General Fund** - Used for all activities of the general government, except those required to be accounted for in another fund.
- **Landscape and Lighting Special Revenue Fund** - Used to account for the proceeds of specific landscape and lighting revenue sources that are legally restricted to expenditures for specific purposes. The transactions of the District Wide L&L Assessment District are recorded by the respective zones of benefit within the Special Revenue Fund. However, the zones of benefit do not represent separate special revenue funds.

## REVENUE

The District will protect and maximize reliable revenue streams, seek and analyze new revenue sources, and strive to diversify revenue sources to manage individual source fluctuations. To ensure long-term financial stability, revenue estimates will be prepared on an annual basis during the budget process and major revenue sources will be projected for a minimum of five years ahead.

### Limits on Revenue Use

- Revenues from one-time or limited duration sources will be used for one-time or limited duration expenditures and not for support of ongoing operating costs. One-time or limited duration expenditures include start up costs, early debt retirement, capital improvement related items, equipment, budget stabilization, and reserve establishment or increase. If the General Manager determines that one-time revenues are needed to correct a budget imbalance, the five-year projection must demonstrate that the operating deficit will not continue.
- Revenue in excess of amounts anticipated will be used for one-time or limited duration expenditures and not for support of ongoing operations. Base operating budget items will have first priority for funding considerations. Once the base operating budget items are funded, the General Manager, in concurrence with the Board, will determine the District's priority needs.

### Revenue Sources

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

- **Grant and Foundation Funds** - Funding opportunities for park amenities, renovation projects and programming through grants and foundation funding.
- **Reserve Funds** - Funds identified during the CSD budget process for specific projects.
  
- **Recreation Fees** - fees for participation in recreation activities and programs, for the rental of facilities and for picnic area reservations. Fees are based on Board approved cost recovery methodology.
- **Other Revenue Sources** - Additional revenues from a variety of other sources such as funds from government agencies, donations, operational savings (such as insurance premium refunds), and proceeds from the occasional sale of equipment.

## FEE ESTABLISHMENT

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

### Definitions

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

## RESERVES

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

### Board Designated Reserves

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

Budget Stabilization Reserve is used, a multi-year plan must be in place to restore a balanced budget and, if necessary, the Budget Stabilization Reserve.

## **INVESTMENTS**

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

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

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

## **DEBT SERVICE**

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

The District will consider debt financing under the following circumstances:

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

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

## ACRONYMS

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

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

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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