

Fiscal Year 2018-19 Final Budget

Cosumnes Community Services District



Enriching Community
Saving Lives

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FY 2018/19 Final Budgets

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COSUMNES CSD BOARD OF DIRECTORS

Rich Lozano, President



Gil Albani, Vice President



Rod Brewer, Board Member



Orlando Fuentes, Board Member



Jim Luttrell, Board Member

COSUMNES CSD EXECUTIVE STAFFMaureen Zamarripa,
General ManagerJoshua Green,
Parks & Recreation AdministratorMike 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

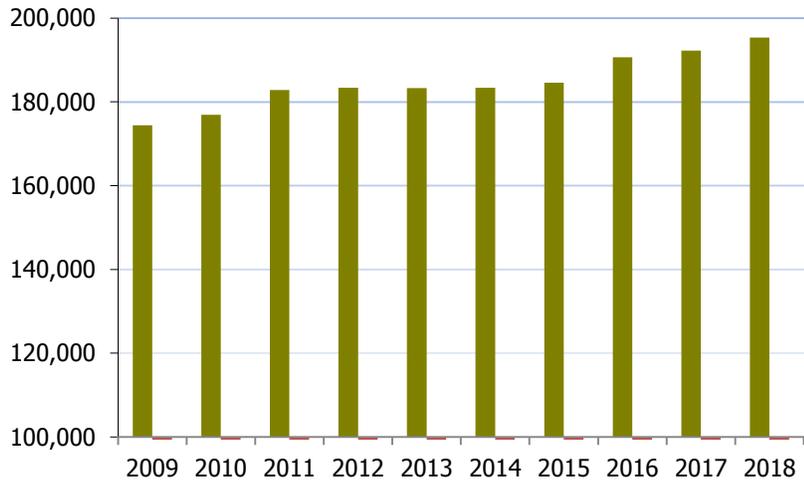
The District is a political subdivision of the State of California. Its jurisdiction lies in the 3rd and 5th Congressional Districts, the 10th and 15th State Assembly Districts, and the 1st and 5th State Senate Districts.



POPULATION

The District serves 195,376 residents as of May 1, 2018.¹ The jurisdiction experienced growth from 2009 to 2013 with an average annual population increase of 11%. From 2014 to 2018, the population increased an average of 5.1% per year and has remained fairly constant since 2013.

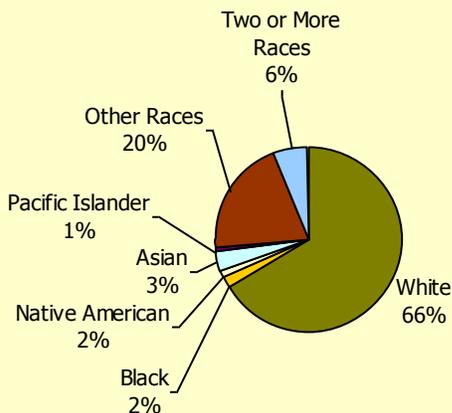
Population 2009-2018



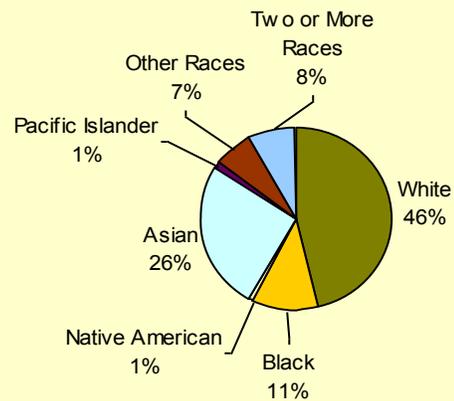
DIVERSITY

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

Galt Racial Diversity



Elk Grove Racial Diversity



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

INCOME

Elk Grove median household income is \$83,141. Galt median household income is \$63,681.²

HOUSING

Elk Grove has 50,634 housing units averaging 3.25 people per household. The median home value is \$330,000. Galt has 7,678 housing units with an average of 3.27 people per household. The median home value is \$263,000.³

EDUCATION

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

Level of Education (Age 25+)		
	Elk Grove	Galt
High School Diplomas	90.4%	82.1%
Bachelor’s Degrees	36.2%	16.8%

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

RECREATION



In addition to a 127-acre regional park, there are 97 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, 4th of July fireworks, a multicultural festival and a chili cook-off to name just a few. The annual Giant Pumpkin Festival and Strauss Festival bring thousands of visitors from throughout Northern California.

Park Expansion in Last 10 Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
No. of Parks	84	88	89	90	91	92	93	94	94	97
Park Acreage	580	631	635	648	650	652	694	697	697	757

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

³ 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 81,800. Of the estimated labor force, 79,100 are employed, resulting in a 3.3% unemployment rate. The Cities of Galt and Elk Grove combined (Fire Department’s jurisdiction) has an estimated 93,300 people in its labor force with 89,800 employed resulting in an unemployment rate of 3.7%. The top ten employers are public service providers, manufacturers and retailers. Of the top ten employers in the jurisdiction, public agencies provide 59 percent of the employment opportunities.

Major Employers	# Employees
Elk Grove Unified School District	3,383
Apple Computer	500
Bel Air/Raleys Supermarkets	426
All Data	412
City of Elk Grove	307
Cosumnes Community Services District	299
Wal Mart	156
Elk Grove Ford	124
Maita Chevrolet	120
Home Depot	115

PRINCIPAL PROPERTY TAXPAYERS

Property tax revenue is the largest funding source for the District. The majority of the principal taxpayers⁴ are development corporations.

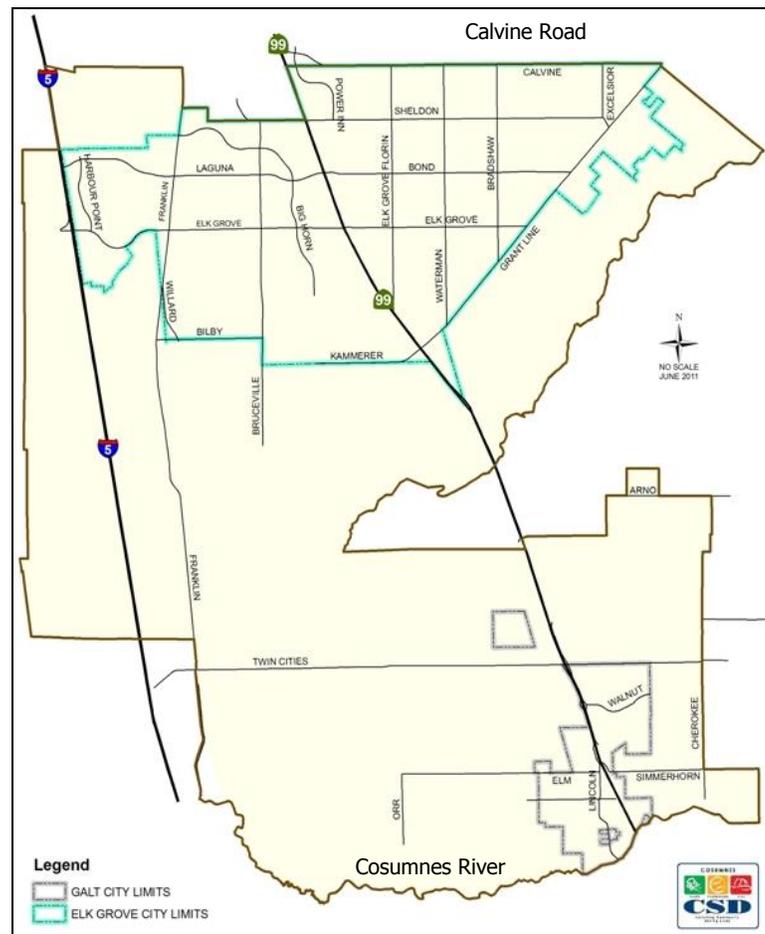
Principal Property Taxpayers	% of Total District Taxable Assessed Value
Apple Computer, Inc.	0.94%
Donahue Schriber Realty Group LP	0.71%
Pappas Laguna 2 LP	0.47%
Laguna Springs Corporation Center	0.36%
Kaiser Foundation Health Plan	0.29%
Oakmont Properties II LP	0.29%
WSI Poppy Ridge LLC	0.24%
9130 Nolan Street LLC	0.23%
Jackson II LLC	0.22%
Norwalk Flallon LLC Upland Terry LLC	0.21%

⁴ 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 195,376 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 299 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 195 personnel. The Department responded to 19,775 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

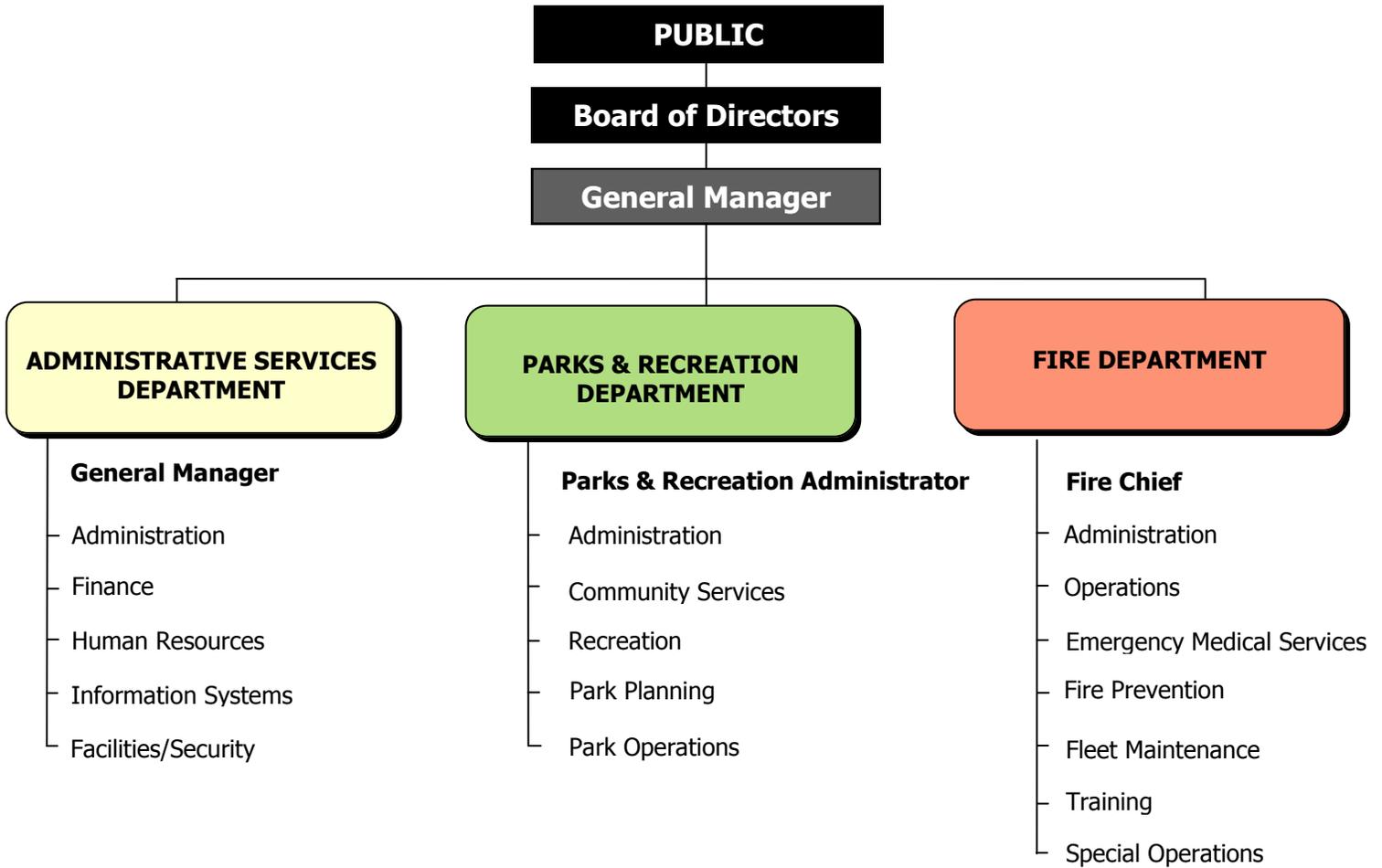


The Parks & Recreation Department vision is to provide memorable and healthy experiences through sustainable parks and recreation services. The department strives to achieve this vision by designing and maintaining parks and facilities that meet current and future needs; offering recreation programs 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 development and monitoring of the CSD budget.



Cosumnes CSD Organizational Chart



2017/2018 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 Category	Horseshoe Park	American Public Works Association
Agency Showcase Marketing Award	Parks & Recreation Month Marketing Campaign	California Parks & Recreation Society



DISTRICT VISION, MISSION AND GOALS

Established 2011

VISION

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

MISSION

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

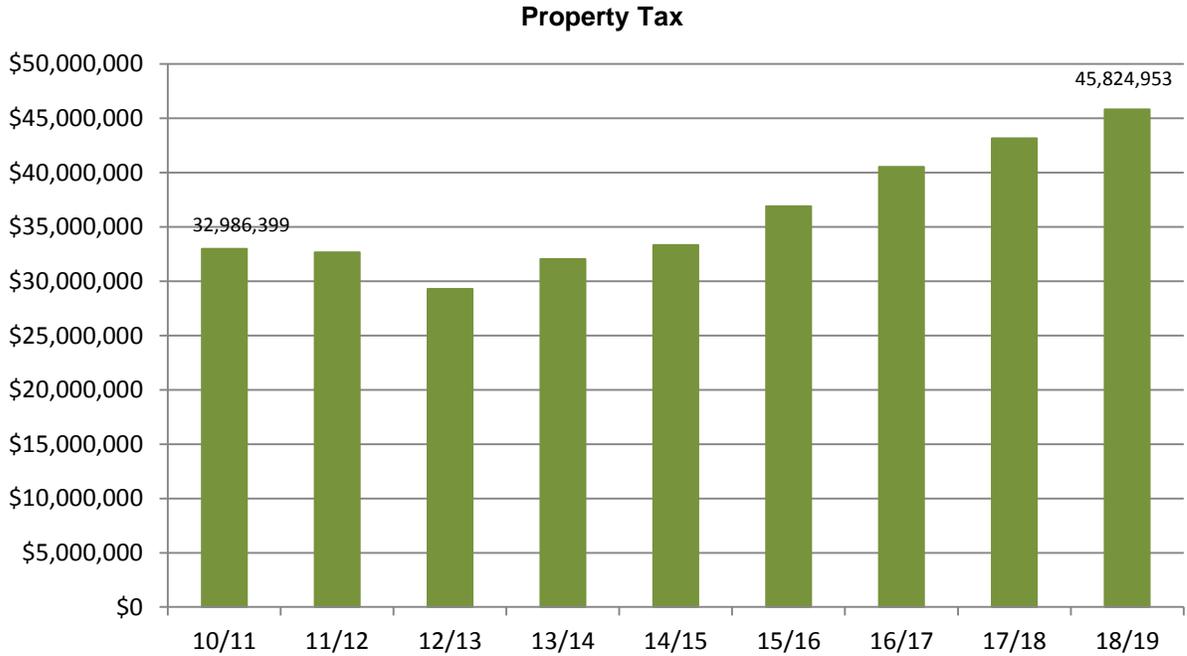
GOALS AND STRATEGIES

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.



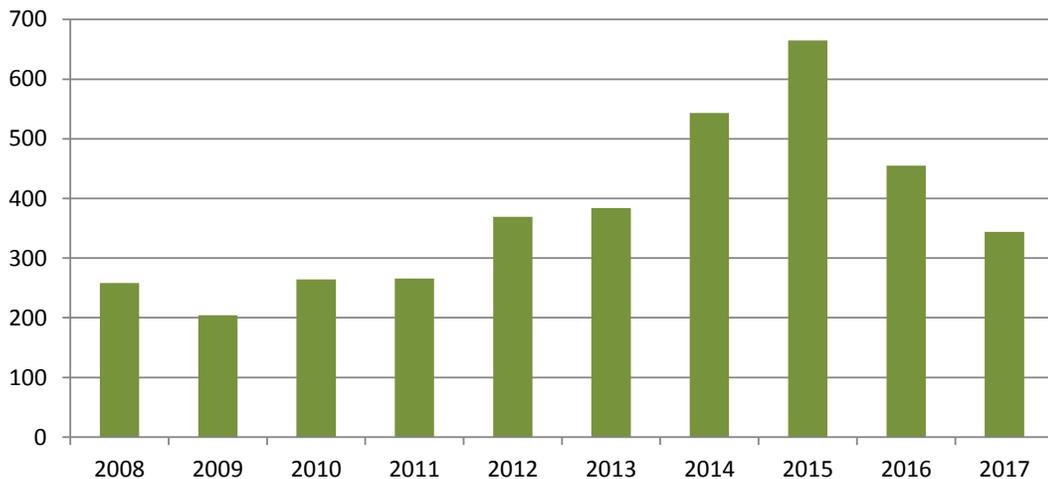
ECONOMIC OUTLOOK

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 9.8% increase in FY 2016/17, a 5% increase in FY 2017/18, and is estimating a 5.25% increase in 2018/19.



After the sharp decline in the number of single-family residential building permits issued in 2007, there has been a variable change since 2010.

**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 2017 was \$317,500 compared to \$330,000 in April 2018 – an 4% increase. Galt experienced a 10% increase during the same two-year period with the median home value in June 2016 being \$253,000 and increasing to \$263,000 in April 2018.

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 2017 falls between the two cities at 5.10%.

Unemployment Rates - Annual Average

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Elk Grove	4.4%	5.8%	9.1%	10.4%	9.8%	8.6%	7.1%	5.6%	4.6%	4.5%	3.9%
Galt	9.1%	11.9%	18.2%	20.3%	19.4%	17.1%	14.4%	8.6%	7.1%	7.0%	6.3%

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

District Overall Changes from the 2017/18 Fiscal Year

The District’s 2018/19 FY Budget totals \$89.8 million, which is approximately \$1.5 million less than the 2017/18 FY Amended Budget. Changes from the previous fiscal year are summarized as follows:

- Increase in salaries and benefits by \$800,000 are due to the 2018 Fire Academy, City of Elk Grove Aquatic Center staffing, CalPERS unfunded liability, merit increases, workers compensation, minimum wage increase, and actuarially determined contributions (formerly ARC).
- Decrease in services and supplies by \$110,593 is due to the New World ERP project management fees from the prior fiscal year.
- Decrease in leases and loans by \$780,000 can be attributed to the refinancing and reallocation of the loans for Station 76 and Fleet Maintenance to Operating Transfers.
- Decrease in fixed assets by \$300,000 is directly related to Fire EMS’ reduction in ambulances purchases or remounts, from three to two, with applicable equipment.
- Decrease in capital improvements by \$1.5 million is directly related to the completion of the Administration Building remodel in the upcoming fiscal year.
- Increase in Operating Transfers out by \$1.27 million can be attributed to the refinancing and reallocation of the loans for Station 76 and Fleet Maintenance from Leases/Loans to Operating Transfers.
- Decrease in reserves by \$884,000 is mainly related to the two-year EMS Intergovernmental Transfer Program from the prior fiscal year, wherein the 2017/18 FY transport revenue was collected in 2017/18 and not 2018/19.

MAJOR PRIORITIES AND FUNDING SOURCES

Administrative Services Department

Fully funding the actuarially determined 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).
- Maintain and maximize ImageTrend Records Management System Elite. Funding source: General Fund.
- Enhance Emergency Medical Services staffing levels to meet the current needs of the Division. 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.
- Continue ongoing Strategic and Master Plan initiatives to further embrace a growing community and Fire Department. Funding source: General Fund.
- Enhance staffing levels, reorganize workflows and staff assignments to effectively address Fire Prevention Division requirements and work practices. Funding source: General Fund and Fire Prevention Fees.
- Restructure Investigation and Armament Programs to ensure sustainability. 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 3 projects at three facilities totaling approximately \$59,500. Funding source: Program Revenue, Program Reserves or General Fund.
- Implementation of the comprehensive Parks, Recreation, and Facilities Master Plan to guide facility development, recreation programming, and park operations over the next 10 years. Funding source: General Fund.
- Execution of agreement between the District and City of Elk Grove for the oversight and management of the City's new Aquatic Center. Funding Source: City of Elk Grove
- Morse Park Community Center – Complete business and operations study, community outreach, and master plan. Funding Source: Operating transfer in from L&L East Franklin Benefit Zone, Park Impact Fees, and Quimby Fees.
- 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.
- 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.
- Oasis Community Park – Complete construction of a 20-acre community park located in the Madeira East Development. Funding source: Laguna Ridge Supplemental Park Fee.

- Singh and Kaur Park – Complete construction of a 5.1-acre neighborhood park located in the Madeira East Development. Funding source: Laguna Ridge Supplemental Park Fee.
- Morse Park Dog Park Upgrade – This project is part of a district wide plan to update dog parks. Funding source: Operating transfer in from L&L East Franklin Zone.
- Madeira East-South Park – Community outreach, design development and construction documents of a 1.3 acre neighborhood park located in the Madeira East Development. Funding source: Laguna Ridge Supplemental Park Fee.
- Elk Grove Veterans Memorial Garden – Complete construction of Phase One. Funding Source: Other/Unfunded
- Batey and Wackman Park – Replace existing playground equipment and associated improvements to the play area. Funding Source: Operating transfers in from L&L Laguna Benefit Zone

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 2018/2019, remaining costs for existing projects and the costs for new projects. The projects for which the estimate is based on include Wright Park phase 2, Morse Park Community Center, Oasis Park, Town Square Park playground revitalization, McConnell Park revitalization, Elk Grove Park Veteran's Memorial Garden, Singh and Kaur Park, Morse Park Dog Park upgrade, Lichtenberger and Pederson playground revitalization, Batey and Wackman playground revitalization, and Madeira East-South 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 2017/18 and is expecting a 5.25% increase in the 2018/19 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 2018/19 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.

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COSUMNES CSD

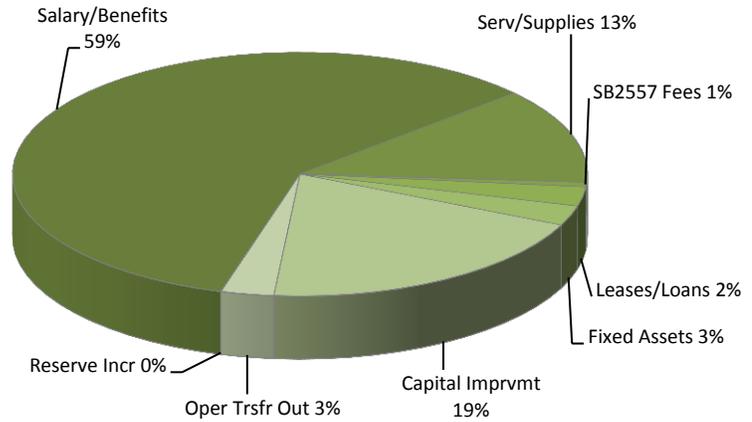
OBJECT NAME	ADMIN SVCS	FIRE	RECREATION	GENERAL FUND TOTAL	DEBT SERVICE FUND
<i>EXPENDITURES</i>					
Salaries/Benefits	3,679,239	40,245,756	8,915,815	52,840,810	
Services/Supplies	743,375	6,668,867	3,949,324	11,361,566	
Leases/Loans	644,983	1,591,866	49,869	2,286,718	1,921,980
Fixed Assets	4,500	2,308,572	47,700	2,360,772	
Capital Improvements	7,000,000		10,546,970	17,546,970	
Operating Transfers Out	70,845	1,740,979	852,439	2,664,263	
Reserve Increase			21,044	21,044	
<i>Subtotal</i>	<i>12,142,942</i>	<i>52,556,040</i>	<i>24,383,161</i>	<i>89,082,143</i>	<i>1,921,980</i>
SB2557 Co. Admin Fees	540,060	0	0	540,060	
<i>Subtotal</i>	<i>540,060</i>	<i>0</i>	<i>0</i>	<i>540,060</i>	<i>0</i>
TOTAL EXPENDITURES	12,683,002	52,556,040	24,383,161	89,622,203	1,921,980
<i>REVENUES</i>					
Property Taxes - Elk Grove	4,966,926	31,250,929	4,907,098	41,124,953	
Property Taxes - Galt		4,700,000		4,700,000	
Interest Income	200,000			200,000	0
Recreation/Other Svc Fees			6,590,378	6,590,378	
Ambulance/Plan Ck Fees		10,030,600	5,000	10,035,600	
Federal/State Aid Funds		1,005,655	820,000	1,825,655	
Encumbered Funds	30,000		12,500	42,500	
Use of Reserves	4,000,000	3,320,886	878,750	8,199,636	
Other Revenue**	3,145,014	1,970,367	9,306,408	14,421,789	
Operating Transfers In	341,062	277,603	1,863,027	2,481,692	1,921,980
TOTAL REVENUES	12,683,002	52,556,040	24,383,161	89,622,203	1,921,980
<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, insurance proceeds, long-term loan proceeds, vehicle code fines and Sale of Personal Property.

COSUMNES CSD

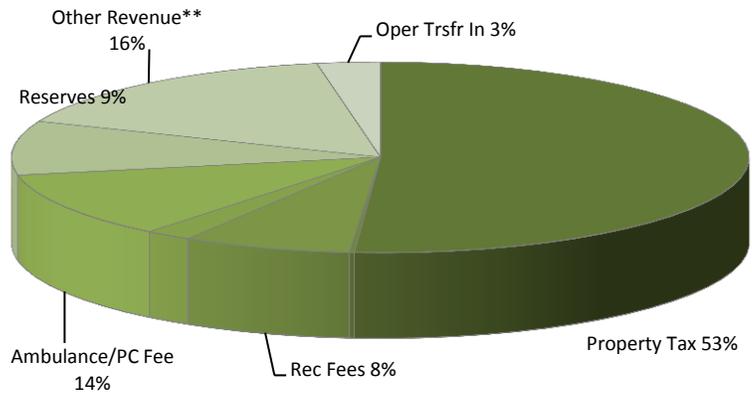
EXPENDITURES BY OBJECT TYPE

<i>Obj. Type</i>	<i>Amount</i>	<i>Percent</i>
Salary/Benefits	52,840,810	59%
Serv/Supplies	11,361,566	13%
SB2557 Fees	540,060	1%
Leases/Loans	2,286,718	3%
Fixed Assets	2,360,772	3%
Capital Imprvmt	17,546,970	20%
Oper Trsfr Out	2,664,263	3%
Reserve Incr	21,044	1%
TOTAL	89,622,203	100%



REVENUES BY OBJECT TYPE

<i>Obj. Type</i>	<i>Amount</i>	<i>Percent</i>
Property Tax	45,824,953	52%
Interest Income	200,000	0%
Rec Fees	6,590,378	7%
Federal/State Aid	1,825,655	2%
Ambulance/PC Fee	10,035,600	11%
Encumbrances	42,500	0%
Reserves	8,199,636	9%
Other Revenue**	14,421,789	16%
Oper Trsfr In	2,481,692	3%
TOTAL	89,622,203	100%



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

**COSUMNES CSD
Reserves**

	6/30/2018 BALANCE	BUDGETED FY 18/19	INCREASE FY 18/19	7/1/2018 BALANCE
BOARD DESIGNATED RESERVES				
EMERGENCY RESERVE	\$ 3,289,996			3,289,996
CAPITAL RESERVES				
EG Rec Cntr Cap Imprv	31,000			31,000
Laguna Town Hall	40,000			40,000
Pavilion	30,000			30,000
Wackford Complex	70,550			70,550
Fox Aquatic Complex	40,700			40,700
Youth Facility Development	81,520		21,044	102,564
Bartholomew Sports Park	59,750	59,750		-
Apparatus Replacement	262,314	228,965		33,349
Fire Facilities	7,528			7,528
Golf Capital Improvement	15,000			15,000
Sport Field Light Replacement	38,595			38,595
Porto Park	55,234			55,234
Oasis Park	813,725			813,725
Intergovernmental Transfer	3,066,055	1,245,201		1,820,854
Administration Building	4,000,000	4,000,000		-
BUDGET STABILIZATION ACCOUNT				
Recreation Reserves	4,955,502			4,955,502
Fire Reserves	6,290,646			6,290,646
Administrative Services Reserves	2,372,245			2,372,245
SUB-TOTAL BOARD DESIGNATED	<u>25,520,360</u>	<u>5,533,916</u>	<u>21,044</u>	<u>20,007,488</u>
LEGALLY DESIGNATED RESERVES				
FIRE DEVELOPMENT IMPACT FEES	4,475,476	1,846,720		2,628,756
PARK DEVELOPMENT IMPACT FEES				
East Franklin	5,009,639	105,000		4,904,639
Eastern Elk Grove	5,484,862	84,000		5,400,862
West Laguna	72,335			72,335
Lakeside	29,951			29,951
Laguna Stonelake	3,122			3,122
PARK IN-LIEU FEES	<u>4,318,207</u>	<u>630,000</u>		<u>3,688,207</u>
SUB-TOTAL LEGALLY DESIGNATED	<u>19,393,592</u>	<u>2,665,720</u>	<u>0</u>	<u>16,727,872</u>
TOTAL CSD RESERVES	<u>\$ 44,913,952</u>	<u>8,199,636</u>	<u>21,044</u>	<u>36,735,360</u>

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

ACCT NO.	ACCOUNT	AMOUNT
3210	Interest Expense	924,466
	Interest payment on Underwood Park Well	2,716
	Interest payment of Pension Obligation Bond	454,075
	Interest payment of Fleet Maintenance Refinance	224,575
	Interest payment of Clean Renewable Energy Bond	243,100
3220	Bond/Loan Redemption	997,514
	Principal payment on Underwood Park Well	12,514
	Principal payment on Pension Obligation Bond	80,000
	Principal payment on Fleet Maintenance Refinance	760,000
	Principal payment on Clean Renewable Energy Bond	145,000
	TOTAL 3000 ACCOUNTS	\$ 1,921,980
	TOTAL EXPENDITURES	\$ 1,921,980
6990	Operating Transfers In	\$ 1,921,980
	TOTAL 6000 ACCOUNTS	\$ 1,921,980
	TOTAL REVENUES	\$ 1,921,980

Administrative Services Department

Cosumnes Community Services District



Enriching Community
Saving Lives

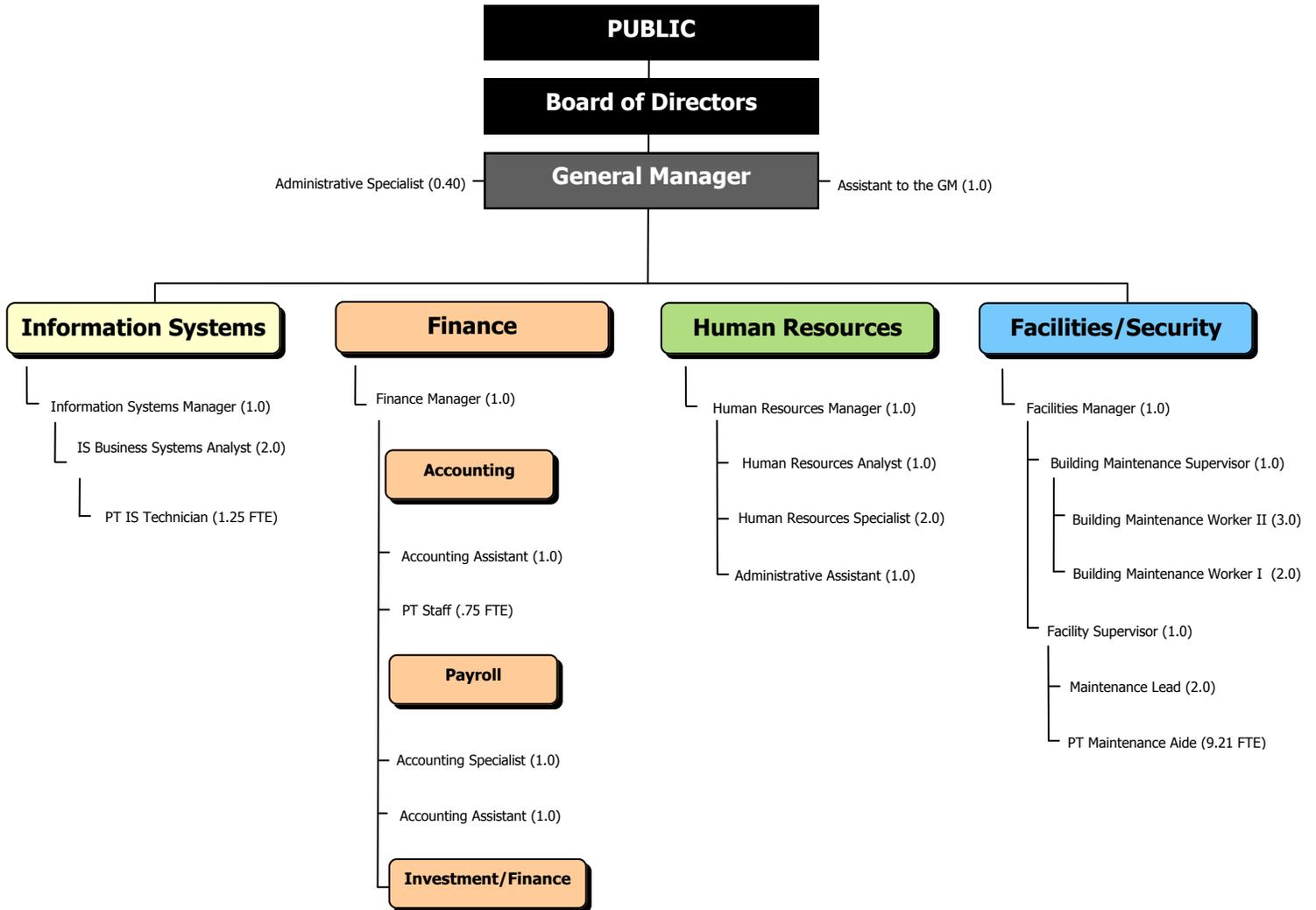
ADMINISTRATIVE SERVICES DEPARTMENT

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. An extraordinarily low supply of homes for sale pushed prices higher this spring across the Sacramento region. In April 2018, the median home price of \$330,000 in Sacramento County was the highest in 10 years. Property tax revenues are projected to increase 5.25% compared to the prior fiscal year due to consumer price index increase of 2.6% combined with modest local development.
- Administration will continue to monitor and manage the District's pension and OPEB liabilities as they near \$81 million in total.
- The Administrative Services Department and Tyler Technologies implemented 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

Position Classifications	Actual 16/17	*Authorized 17/18	Amended 17/18	Proposed 18/19
General Manager	1	1	1	1
Assistant to the General Manager	1	1	1	1
Administrative Specialist	.4	.4	.4	.4
Communication Specialist	.25	.25	.25	.25
Finance Manager	1	1	1	1
Accounting Specialist	1	1	1	1
Accounting Assistant	2.5	2	2	2
Human Resources Manager	1	1	1	1
Human Resources Analyst	1	1	1	1
Human Resources Specialist	2	2	2	2
Administrative Assistant	0	1	1	1
Information Systems Manager	1	1	1	1
IS Business Systems Analyst	2	2	2	2
Facilities Manager	1	1	1	1
Recreation Facility Supervisor	1	1	1	1
Building Maintenance Supervisor	1	1	1	1
Building Maintenance Worker II	2	3	3	3
Building Maintenance Worker I	2	2	2	2
Maintenance Lead	2	2	2	2
TOTAL	22.15	24.65	24.65	24.65

**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

	Finance 1001	Facilities 1002	Info. Systems 1003	HR 1004	Admin 1005	Admin Bldg 1006	Total
Salaries and Benefits	479,661	1,373,995	510,614	668,437	646,532	0	3,679,239
Services and Supplies	58,021	79,241	1,250	21,176	986,233	137,514	1,283,435
Leases and Loans	644,983	0	0	0	0	0	644,983
Fixed Assets	3,000	1,500	0	0	0	7,000,000	7,004,500
Operating Transfers	13,463	17,817	5,608	7,851	26,106	0	70,845
Reserve Increase	0	0	0	0	0	0	0
TOTAL EXPENDITURES	1,199,128	1,472,553	517,472	697,464	1,658,871	7,137,514	12,683,002

Revenue by Accounts

Operating Transfers In	(341,062)	0	0	0	0	0	(341,062)
Property Tax	(658,066)	(1,442,553)	(517,472)	(697,464)	(1,651,371)	0	(4,966,926)
Interest Income	(200,000)	0	0	0	0	0	(200,000)
Insurance Proceeds	0	0	0	0	0	(1,137,514)	(1,137,514)
Revenues-Other	0	0	0	0	(7,500)	0	(7,500)
Long Term Loan	0	0	0	0	0	(2,000,000)	(2,000,000)
Encumbered Funds	0	(30,000)	0	0	0	0	(30,000)
Reserves	0	0	0	0	0	(4,000,000)	(4,000,000)
TOTAL REVENUE	(1,199,128)	(1,472,553)	(517,472)	(697,464)	(1,658,871)	(7,137,514)	(12,683,002)
NET OVERAGE/(DEFICIT)	0	0	0	0	0	0	0



ADMINISTRATIVE SERVICES DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2015-16	Actual 2016-17	Approved 2017-18	Projected 2017-18	Requested 2018-19
1110	Salaries	1,515,857	1,746,177	1,930,148	1,986,148	1,926,966
1121	Part-time/Extra Help	404,409	417,631	415,759	442,909	455,471
1210	Retirement	185,959	220,464	196,582	261,005	332,643
1220	Medi/Social Security	37,506	42,032	35,517	35,517	37,607
1230	Group Insurance	543,847	626,988	640,884	640,884	852,152
1240	Work Compensation	50,415	52,092	67,500	67,500	74,400
Salaries and Benefits Total		2,737,993	3,105,384	3,286,390	3,433,963	3,679,238
2005	Advertising	2,357	4,756	2,700	2,700	2,700
2006	Legal Notice	0	0	0	259	0
2010	Permits / Licenses	0	0	0	500	0
2015	Blueprint/Copying Service	0	0	0	0	0
2021	Subscriptions	107	113	0	1,225	1,225
2022	Books/Periodicals	1,758	164	0	0	0
2025	Film/Photo	0	0	0	0	0
2029	Conferences	2,423	3,330	13,500	15,774	15,000
2030	Networking Events	0	0	0	1,704	555
2035	Training	6,837	4,625	7,659	8,453	7,659
2036	Certifications			0	106	0
2038	Pre Employment			0	0	874
2039	Employee Transportation	324	38	100	1,194	284
2051	Insurance	23,599	27,530	28,974	31,103	35,638
2061	Memberships	8,526	8,165	9,472	12,757	12,757
2076	Office Supplies	12,771	22,829	6,750	6,750	6,750
2077	Public Ed Materials	0	0	0	0	0
2081	Postage Service	5,290	3,972	7,500	7,500	7,500
2085	Printing Services	3,205	2,121	1,000	1,785	1,785
2103	Ag Services/Supplies	295	890	0	0	1,500
2105	Tree Services	0	0	0	0	0
2111	Building Maintenance	6,297	1,360	0	3,592	10,200
2122	Chemical Supplies	0	0	0	0	0
2141	Land Improvements	4,840	0	0	0	450
2145	Irrigation	0	0	0	0	0
2171	Rents/Leases-Real Property	0	0	0	0	0
2191	Electricity	0	0	0	0	16,000
2192	Natural Gas/LPG Fuel Oil	0	0	0	0	0
2193	Refuse Collect/Disposal Svcs	1,639	2,067	1,680	1,680	2,114
2195	Sewage Disposal Services	0	0	0	0	1,250
2197	Telephone/Telegraph Services	13,307	11,783	12,000	16,627	15,452
2198	Water	0	0	0	0	6,000



ADMINISTRATIVE SERVICES DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2015-16	Actual 2016-17	Approved 2017-18	Projected 2017-18	Requested 2018-19
2205	Automotive Maintenance Svs	9,580	7,087	13,000	13,000	10,000
2226	Expendable Tools	2,398	2,840	1,350	1,350	1,350
2231	Fire Extinguisher Maint.	21	0	0	98	0
2236	Fuel/Lubricant Supply	19,961	21,275	21,000	21,000	21,000
2252	Medical Equip Supply	0	0	0	0	0
2261	Office Equipment Maintenance	5,655	4,890	5,600	5,600	5,600
2271	Radio/Plectron Maintenance	0	0	0	0	0
2275	Rent/Lease Equipment Service	300,848	320,854	2,332	327,332	132,332
2291	Other Equip Maint. Svc/Sup	104	120	500	500	500
2314	Clothing/Personal Supply	2,859	2,802	4,747	4,875	4,747
2332	Food Supplies	1,739	3,904	1,000	3,500	1,000
2351	Laundry Service	0	0	0	0	0
2443	Medical Services	1,657	988	690	0	0
2505	Account/Financial Services	500,481	498,491	521,579	521,579	542,351
2511	Appraisal	0	0	0	0	0
2531	Legal Services	148,889	119,990	125,000	150,000	125,000
2561	Storm Water Prev. Progam	0	0	0	1,423	1,423
2591	Professional Services	3,974,812	1,682,461	196,639	260,485	143,016
2811	Data Processing Maint Svs	32,621	33,415	24,870	24,870	49,680
2812	Data Processing Supplies	12,289	4,242	4,400	4,400	4,400
2817	Election Services	0	93,148	0	0	95,343
2851	Recreational Trips			0	0	0
2852	Recreational Supplies	20,715	0	0	23	0
2880	Prior Year Expenditures	568	0	0	0	0
2921	GS-Printing Services	0	0	0	0	0
2934	Public Works Services			0	0	0
2950	Taxes/Lic./Assmts.	13,720	11,163	0	11,954	0
Service and Supplies Total		5,142,492	2,901,413	1,014,042	1,465,698	1,283,435
3210	Interest Expenses	129,791	116,058	104,933	104,933	93,549
3220	Bond/Loan Redemption	0	0	0	0	0
3230	Lease Obligation Retire	544,499	528,922	540,048	540,048	551,434
3800	Contributions to Other Funds	0	0	0	0	0
Leases and Loans Total		674,290	644,980	644,981	644,981	644,983
4101	Land Acquisition Cost	0	0	0	0	0
4201	Structures & Improvements	0	289,896	9,067,500	9,067,500	7,000,000
4202	Improvements Other Than Bldg.	101,677	1,342,332	0	5,135,776	0
4301	Vehicles	0	0	60,000	30,000	0
4302	Other Equipment	3,453	0	0	0	0
4303	Office Equipment	9,120	0	0	0	0
4305	Computer Equipment	11,773	251,289	50,000	50,000	4,500
Fixed Assets Total		126,023	1,883,517	9,177,500	14,283,276	7,004,500



ADMINISTRATIVE SERVICES DEPARTMENT BUDGET SUMMARY

Table with 7 columns: Acct. No., Account Description, Actual 2015-16, Actual 2016-17, Approved 2017-18, Projected 2017-18, Requested 2018-19. Rows include Operating Transfers Out, Reserve Increase, TOTAL EXPENDITURES, Operating Transfers In, and various revenue items like Property Tax, Insurance Proceeds, and Reserves.

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.

2017-18 ACCOMPLISHMENTS

- Finance completed and received Board approval of District Final Budget for FY 17/18. (Goal 6a)
- Finance coordinated and completed the District's FY 16/17 Annual District Audit and Comprehensive Annual Financial Report. (Goal 5a, 6a)
- Finance completed the District's FY 16/17 State Controllers Report and the 2017 Government Compensation 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)
- Finance completed implementation of new Enterprise Resource Planning (ERP) financial management and human resource suite within the New World software system. (Goal 5a)

GOALS FOR 2018-19

- 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 210 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 within 30 days of quarter end. (Goal 5a, 6a)
- Payroll will pay employees within the payroll period defined in the District's payroll schedule. (Goal 5b)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2016-17	Actual 2017-18	Proposed 2018-19
Invoices Processed	20,194	9,971	10,053
Checks Cut	6,722	5,266	5,319
Receipts Processed	1,482	2,340	2,363
Payroll	6,280	6,205	6,267

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Proposed 2018-19
Salaries and Benefits	411,370	424,933	424,933	479,661
Service and Supplies	71,945	32,726	46,259	58,021
Leases / Loans	644,980	644,981	644,981	644,983
Fixed Assets	1,000	0	0	3,000
Operating Transfers	12,929	13,297	13,297	13,463
Total Expenditures	1,142,224	1,115,937	1,129,470	1,199,128

Revenue by Account	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Proposed 2018-19
Operating Transfers	259,672	312,233	316,384	341,062
Property Tax	676,064	753,705	738,086	658,066
Interest Income	206,488	50,000	75,000	200,000
Total Revenue	1,142,224	1,115,937	1,129,470	1,199,128

** 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 merit increases, the unfunded liability for Cal PERS retirement, the actuarially determined contribution for retiree health care, and workers compensation cost.

Services and Supplies

Finance accounted for the annual maintenance cost associated with the New World ERP financial management and human resource suite software in the current year.

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.

Interest Income

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

**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.

2017-18 ACCOMPLISHMENTS

- Facilities will complete approximately 2,449 work orders. (Goals 2b, 3b, 3c)
- Facilities participated in project management of the Opterra Services Energy Project throughout several facilities within the District. (Goals 3a, 5b)
- 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 2018-19

- 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

Measure	Actual 2016-17	Actual 2017-18	Proposed 2018-19
Work Orders Completed	1,679	2,449	2,473

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Proposed 2018-19
Salaries and Benefits	1,088,874	1,220,915	1,220,915	1,373,955
Service and Supplies	56,444	52,275	57,290	79,241
Fixed Assets	0	60,000	30,000	1,500
Operating Transfers	17,560	17,036	17,036	17,817
Total Expenditures	1,162,878	1,350,226	1,325,241	1,472,553

Revenue by Account	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Proposed 2018-19
Property Tax	1,162,878	1,350,226	1,325,241	1,442,553
Encumbered Funds	0	0	0	30,000
Total Revenue	1,162,878	1,350,226	1,325,241	1,472,553

** 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 merit increases, the unfunded liability for Cal PERS retirement, the actuarially determined contribution for retiree health care, and workers compensation cost.

Services and Supplies

Facilities budgeted the cost associated to lease five Ford trucks with racks and tool boxes to replace and standardize aging fleet in the current year.

Encumbered Funds

Facilities budgeted the cost associated to lease five Ford trucks with racks and tool boxes to replace and standardize aging fleet in the prior fiscal 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.

2017-18 ACCOMPLISHMENTS

- Information Systems will complete approximately 1,244 work orders. (Goal 1a, 1b, 1c)
- Information Systems coordinated the New World Enterprise Resource Planning financial and human resource suite and Active Net Software upgrades. (Goals 1a,1b)
- Information Systems completed the Fire Department proof of concept and phone system upgrades. (Goals 1a, 1b, 1c)
- Information Systems installed 2018 year-end and payroll tax updates to accounting software. (Goals 1a, 4a)

GOALS FOR 2018-19

- Information Systems will complete work orders within a day of submittal. (Goal 1a)
- Information Systems will complete the District exchange online hosted email, network performance and phone system upgrades. (Goals 1a, 1b, 1c)
- Information Systems will set up the Elk Grove Aquatic Center and the District Administration Building. (Goals 1a, 1b, 1c)
- Information Systems will continue to control cost and maintain District management information systems efficiently. (Goal 5b)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2016-17	Actual 2017-18	Proposed 2018-19
Work Orders Completed	1,679	1,244	1,256
Website Statistics – Total Hits	904,817	1,408,321	1,422,404

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Proposed 2018-19
Salaries and Benefits	447,359	453,393	453,393	510,614
Service and Supplies	1,258	1,250	1,250	1,250
Fixed Assets	5,300	1,300	1,300	0
Operating Transfers	5,232	5,417	5,417	5,608
Total Expenditures	459,149	461,360	461,360	517,472

Revenue by Account	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Proposed 2018-19
Property Tax	459,149	461,360	461,360	517,472
Total Revenue	459,149	461,360	461,360	517,472

** 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 merit increases, the unfunded liability for Cal PERS retirement, the actuarially determined contribution for retiree health care and workers compensation cost.

**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.

2017-18 ACCOMPLISHMENTS

- Human Resources completed open enrollment requirements with CalPERS for insurance changes to take effect January 1, 2018. (Goal 1b)
- Human Resources completed 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)
- Human Resources completed the minimum wage project, which analyzed the next three years of budgets and salaries. (Goal 5e)
- Human Resources built out the HR suite of the new Enterprise Resource Planning (ERP) software which went live April 2018. (Goal 1a)

GOALS FOR 2018-19

- Human Resources will build the District employee training program, update the full-time handbook and revise the recruitment process. (Goal 1a)
- 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)
- Human Resources will oversee the District Policy Committee in order to complete the policy and procedures revisions for the District. (Goals 1a, 1b)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2016-17	Actual 2017-18	Proposed 2018-19
Applications	1,137	2,950	2,868
Recruitments	51	133	131
Personnel Action Forms	596	511	517
Off Payroll Forms	258	154	153
Unemployment Forms	49	21	22
New Hire/Re-Hire Orientation	53	77	81
Applications for Promotion	0	0	0
Workers Compensation Reports	91	98	99
Trainings Provided	0	4	5

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Proposed 2018-19
Salaries and Benefits	580,125	587,874	587,874	668,437
Service and Supplies	24,714	19,340	21,933	21,176
Operating Transfers	10,656	7,222	7,222	7,851
Total Expenditures	615,495	614,436	617,029	697,464

Revenue by Account	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Proposed 2018-19
Property Tax	615,495	614,436	617,029	697,464
Total Revenue	615,495	614,436	617,029	697,464

** 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 merit increases, the unfunded liability for Cal PERS retirement, the actuarially determined contribution for retiree health care and workers compensation cost.

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.

2017-18 ACCOMPLISHMENTS

- Administration finalized implementation of the new Enterprise Resource Planning (ERP) financial management suite in July 2017 and the Human Resource suite in April 2018. (Goal 5a)
- Administration submitted consideration of at-large versus by-District or from-District elections to the Board of Directors for review. (Goals 1b, 1c, 6c)
- Administration completed post-employment health plans for unrepresented and teamsters employees. (Goal 6b)
- Administration outlined the District's diversity efforts and inclusion in the workforce to the Board of Directors. (Goals 1b, 1c, 6c)

GOALS FOR 2018-19

- 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 remodel 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)

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Proposed 2018-19
Salaries and Benefits	577,656	599,275	746,848	646,532
Service and Supplies	937,514	908,451	1,013,966	986,233
Fixed Assets	1,587,321	48,700	5,184,476	0
Operating Transfers	32,612	25,741	25,741	26,106
Reserve Increase	6,398,648	0	0	0
Total Expenditures	9,533,751	1,582,167	6,971,031	1,658,871

Revenue by Account	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Proposed 2018-19
Property Tax	2,409,846	722,621	1,372,325	1,651,371
Revenues – Other	128,297	7,500	39,293	7,500
Long Term Loan Proceeds	6,845,000	0	0	0
Encumbered Funds	0	0	75,000	0
Reserves	150,608	852,046	5,484,413	0
Total Revenue	9,533,751	1,582,167	6,971,031	1,658,871

** Administration Budget Previously Not Separated*

Budget Highlights

Salaries and Benefits

Administration salaries and benefits have increased in the current year for full time staff due to a merit increase, the unfunded liability for Cal PERS retirement, the actuarially determined contribution for retiree health care, and workers compensation cost. Also, Administration salaries and benefits experienced vacation payouts from the General and Facilities Manager in the prior budget year.

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 (~\$540K) and legal services (\$125K).

Fixed Assets

Fixed assets reflected and accounted for the Opterra Energy Services project infrastructure in the prior budget year.

Reserve Increase

Reserve increase in the current budget year will offset the approximate \$348 thousand of deficit spending in the prior fiscal year.

Property Tax

The District is estimating an increase in property tax revenues of 5.25% for the current 2018/19 fiscal year.

Encumbered Funds

Encumbered funds reflected project management cost associated to the New World ERP financial management and human resource suite software in the prior budget year.

Reserves

Reserve use in the prior budget year is mainly related to the Opterra Energy Services project infrastructure combined with the approximate \$348 thousand in deficit spending to balance the 2017/18 budget.

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.

2017-18 ACCOMPLISHMENTS

- The Administration Building remodel construction expenditures have been covered by the insurance proceeds. (Goals 2b, 3a)

GOALS FOR 2018-19

- 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

Expenses by Category	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Proposed 2018-19
Service and Supplies	1,809,538	0	325,000	137,514
Leases / Loans	0	0	0	0
Fixed Assets	289,896	9,067,500	9,067,500	7,000,000
Operating Transfers	22,572	0	0	0
Deferred Maintenance	0	0	0	0
Total Expenditures	2,122,006	9,067,500	9,392,500	7,137,514

Revenue by Account	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Proposed 2018-19
Insurance Proceeds	1,081,367	0	325,000	1,137,514
Long Term Loan Proceeds	0	0	0	2,000,000
Reserves	1,040,639	9,067,500	9,067,500	4,000,000
Total Revenue	2,122,006	9,067,500	9,392,500	7,137,514

** 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 with a 10% contingency. Diede started the beginning stages of construction on June 5, 2017 with the anticipated completion in September 2018.

Long Term Loan Proceeds

The Administration building remodel will require a projected loan in the amount of two million dollars to complete the project.

Reserves

The Administration building construction will be funded with the collection of insurance proceeds and the anticipated use of reserves and/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

Cosumnes Community Services District



Enriching Community
Saving Lives

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 195 personnel. The Department responded to 19,775 incidents in 2017, an 6.79% increase over 2016.

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 include new construction plan reviews, fire & life safety inspections in existing occupancies, new construction inspections, arson investigation, and fire code enforcement.

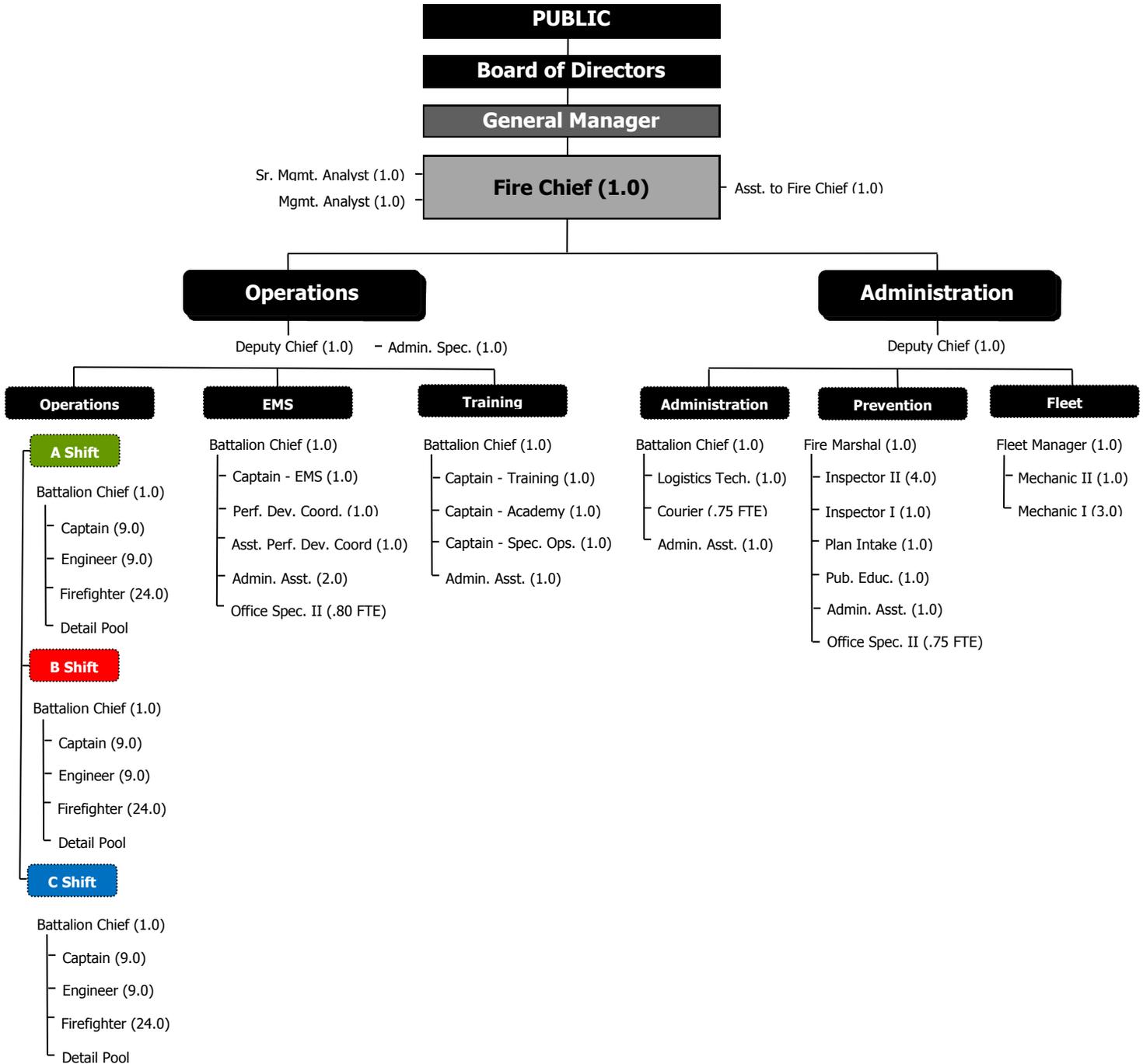
The Cosumnes Fire Department covers a growing, diversified, and dynamic area of southern Sacramento County. As the District continues to change in the coming years, the Fire Department will continue to adapt to meet the needs of the community it serves. The men and women of this Department are devoted 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 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 168 Emergency Medical Technicians (EMTs), 88 of whom are 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 Division is responsible for providing the communities of Elk Grove and Galt with specialized prevention services related to fire, life, occupational, property, and environmental safety. The Division is responsible for fire code enforcement, fire & life safety inspection in new and existing occupancies, 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 computer) 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 a succession management plan
- Complete impact study of the proposed Wilton Rancheria Casino
- Update Fire Impact Fee Nexus Study
- Update EMS Fee Nexus Study
- Fully implement revised District-wide Records Retention Program within the Fire Department
- Meet the established response time performance measure whereby the first-due unit should arrive within 7 minutes, 90% of the time from the receipt of the 9-1-1 call in the regional fire dispatch center.
- Maintain and maximize the use ImageTrend RMS Elite
- Continue ongoing Strategic and Master Plan initiatives to further embrace a growing community and Fire Department
- Defend our obligation and right to provide medical response and transportations as afforded through Health and Safety Code Section 1797.201 and the Sacramento County Settlement Agreement
- Enhance Emergency Medical Services staffing levels to meet the current needs of the Division
- Monitor ambulance unit hour utilization (UHU) and implement actions to maintain the UHU at a safe and sustainable level
- Utilize enhanced patient care methods and equipment, such as Hands-Free CPR and King Vision laryngoscopy
- Enhance staffing levels, reorganize workflows and staff assignments to effectively address Fire Prevention Division requirements and work practices
- Fully implement Fire Prevention modules in ImageTrend RMS
- Restructure Investigation and Armament Programs to ensure sustainability
- Continue to maintain, service, and repair Fire Department fleet, communications equipment, and breathing apparatus through the Fleet Maintenance Division
- 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 STAFFING

Position Classifications	Actual 16/17	Authorized 17/18	Amended 17/18	Proposed 18/19
Line Positions				
Battalion Chief – Line	3	3	3	3
Captain – Line	27	27	27	27
Engineer	27	27	27	27
Firefighter/Paramedic	70	67	85	79
Firefighter	21	21	21	18
SUBTOTAL LINE	148	145	163	154
Support Positions				
Administrative Assistant	3	5	5	5
Administrative Specialist	1	1	1	1
Assistant to the Fire Chief	1	1	1	1
Assistant Performance Develop Coord	0	1	1	1
Battalion Chief – Division	3	3	3	3
Captain – Division	3	4	4	4
Deputy Fire Chief	2	2	2	2
Equipment Mechanic I	3	3	3	3
Equipment Mechanic II	1	1	1	1
Equipment Mechanic III	1	1	1	1
Fire Chief	1	1	1	1
Fire Inspector I	1	1	1	1
Fire Inspector II	4	4	4	4
Fire Marshal	1	1	1	1
Logistics Technician	1	1	1	1
Management Analyst	0	1	1	1
Performance Development Coordinator	1	1	1	1
Plan Intake Coordinator	1	1	1	1
Public Education Officer	1	1	1	1
Senior Management Analyst	1	1	1	1
SUBTOTAL SUPPORT	30	35	35	35
TOTAL	178	180	198	189

**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 FINAL BUDGET SUMMARY BY SUB-BUDGET

Expenses by Category	Admin 2001	Operations 2002	EMS 2003	Prevention 2004	Fleet Maint. 2005	Training 2006	Special Ops. 2007	Fire Dept. Totals
Salaries and Benefits	7,328,143	21,298,992	8,696,479	1,295,553	619,681	771,779	235,129	40,245,756
Services and Supplies	2,077,619	2,603,201	1,323,952	243,909	116,052	228,088	76,046	6,668,867
Leases and Loans	302,773	924,338	364,755	0	0	0	0	1,591,866
Fixed Assets	70,435	1,507,820	599,916	2,800	34,801	82,800	10,000	2,308,572
Operating Transfers Out	1,514,700	0	226,279	0	0	0	0	1,740,979
TOTAL EXPENDITURES	11,293,670	26,334,351	11,211,381	1,542,262	770,534	1,082,667	321,175	52,556,040
Revenue by Accounts								
Operating Transfers In	245,603	27,000	0	0	5,000	0	0	277,603
Property Taxes	8,560,041	24,333,249	0	972,262	765,534	998,667	321,175	35,950,929
Plan Check Fees	0	0	0	550,000	0	0	0	550,000
Building Rental	315,187	0	0	0	0	0	0	315,187
Galt RDA	260,519	0	0	0	0	0	0	260,519
Federal Aid - Public Safety	0	745,136	0	0	0	0	0	745,136
Fee for Service Permits	0	0	0	20,000	0	0	0	20,000
Fire Control Service Charges	40,600	0	0	0	0	0	0	40,600
Service Fees/Charges-GEMT	0	0	325,000	0	0	0	0	325,000
Service Fees/Charges-IGT	0	0	0	0	0	0	0	0
Service Fees/Charges-FRF	0	0	675,000	0	0	0	0	675,000
Svs Fees/Charges Other	0	0	8,420,000	0	0	0	0	8,420,000
Donations/Contributions	25,000	0	0	0	0	0	0	25,000
Revenues-Other	0	0	18,112	0	0	84,000	0	102,112
Long Term Loan Proceeds	0	1,000,000	528,068	0	0	0	0	1,528,068
Reserves	1,846,720	228,965	1,245,201	0	0	0	0	3,320,886
TOTAL REVENUE	11,293,670	26,334,351	11,211,381	1,542,262	770,534	1,082,667	321,175	52,556,040
NET SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0

FIRE DEPARTMENT FINAL BUDGET SUMMARY

Acct. No.	Account Description	Actual 2016-17	Approved 2017-18	Amended 2017-18	Preliminary 2018-19	Requested 2018-19
1110	Salaries	20,035,373	20,945,982	22,098,982	22,725,679	22,497,986
1121	Part-time/Extra Help	20,007	42,948	42,948	76,792	76,792
1131	Overtime - Reimbursed	1,009,467	5	1,743,005	1	1
1132	Overtime	584,284	372,725	530,725	215,369	215,369
1133	Overtime - Station Staffing	3,440,231	2,652,844	2,899,844	1,816,407	2,262,554
1143	Uniform Allowance	162,713	169,600	169,600	188,500	184,300
1210	Retirement	4,958,774	5,321,686	5,380,686	6,060,733	6,030,946
1220	Medi/Social Security	358,044	368,044	427,044	321,252	318,227
1230	Group Insurance	6,325,965	6,307,237	5,796,237	6,594,429	6,543,405
1240	Work Compensation	1,533,361	1,587,384	1,654,384	2,140,056	2,116,176
Salaries and Benefits Total		38,428,219	37,768,455	40,743,455	40,139,218	40,245,756
2005	Advertising	8,745	4,000	4,000	0	0
2006	Legal Notices	0	600	600	1,600	1,600
2010	Permits/Licenses	0	0	0	21,337	22,587
2015	Blueprint/Copying Service	0	0	0	0	0
2021	Subscriptions	11,741	12,212	12,212	5,337	5,337
2022	Books/Periodicals	10,932	7,815	7,815	9,595	9,595
2025	Film/Photo	1,458	400	400	22,210	22,210
2029	Conferences	39,579	82,525	82,525	92,500	105,000
2035	Training	59,769	288,491	288,491	178,971	153,971
2036	Certifications	0	0	0	1,700	1,700
2038	Pre-Employment	0	0	0	5,000	5,000
2039	Employee Transportation	9,777	3,600	3,600	2,600	2,600
2040	Strike Team Travel	1,599	1	1	1	1
2051	Insurance	211,120	200,000	200,000	309,500	309,500
2061	Memberships	5,891	10,273	10,273	10,948	10,448
2076	Office Supplies	23,237	28,125	28,125	24,495	24,495
2077	Public Ed Materials	9,623	9,750	9,750	9,750	9,750
2081	Postage Service	2,579	4,550	4,550	4,550	4,550
2085	Printing Services	3,203	9,900	9,900	13,420	13,420
2103	Ag Services/Supplies	35,942	40,960	40,960	39,400	39,400
2111	Building Maintenance	162,996	221,429	221,429	152,154	152,154
2122	Chemical Supplies	0	0	0	0	0
2141	Land Improvements	0	0	0	0	0
2171	Rents/Leases-Real Property	0	0	0	0	0
2191	Electricity	123,656	137,765	137,765	87,125	87,125
2192	Natural Gas/LPG Fuel Oil	44,607	73,920	73,920	73,920	73,920
2193	Refuse Collect/Disposal Svcs	12,665	18,736	18,736	19,399	19,399
2195	Sewage Disposal Services	12,994	11,950	11,950	11,950	11,950
2197	Telephone/Telegraph Services	186,537	222,002	222,002	213,370	213,370
2198	Water	42,944	43,450	43,450	43,600	43,600
2205	Automotive Maintenance Svcs	245,053	297,950	297,950	311,950	311,950
2226	Expendable Tools	1,757	1,550	1,550	72,520	72,520
2231	Fire Equipment and Maintenance	189,820	232,845	232,845	168,115	168,115
2236	Fuel/Lubricant Supply	230,759	285,400	285,400	306,775	306,775
2252	Medical Equip Supply	389,603	424,377	424,377	410,999	410,999

FIRE DEPARTMENT FINAL BUDGET SUMMARY

Acct. No.	Account Description	Actual 2016-17	Approved 2017-18	Amended 2017-18	Preliminary 2018-19	Requested 2018-19
2261	Office Equipment Maintenance	9,923	12,950	12,950	10,550	10,550
2271	Radio Maintenance	4,802	25,400	25,400	26,930	26,930
2275	Rent/Lease Equipment Service	34,551	17,625	17,625	26,761	26,761
2291	Other Equip Maint. Svc/Sup	104,108	82,400	82,400	59,055	57,055
2314	Clothing/Personal Supply	499,327	84,690	326,041	292,800	292,800
2332	Food Supplies	19,774	16,210	16,210	12,720	12,720
2351	Laundry Service	0	0	0	0	0
2443	Medical Services	45,132	107,370	107,370	116,010	116,010
2505	Account/Financial Services	77,159	75,000	75,000	75,000	75,000
2511	Appraisal	0	0	0	350	350
2531	Legal Services	139,341	150,000	150,000	125,000	125,000
2591	Professional Services	998,910	1,585,235	1,616,231	2,110,400	2,394,400
2811	Data Processing Maint Svs	73,703	118,474	118,474	48,181	48,181
2812	Data Processing Supplies	21,388	13,639	13,639	14,023	14,023
2851	Recreational Trips	0	0	0	0	0
2852	Recreational Supplies	0	0	0	0	0
2880	Prior Year Expenditures	0	0	0	0	0
2921	GS-Printing Services	0	0	0	0	0
2931	Communication Services	727,211	836,420	836,420	856,046	856,046
2934	Public Works Services	0	0	0	0	0
Service and Supplies Total		4,833,915	5,799,989	6,072,336	6,398,617	6,668,867
3210	Interest Expenses	330,996	336,811	336,811	381,884	162,269
3220	Bond/Loan Redemption	0	0	0	0	0
3230	Lease Obligation Retire	1,503,113	2,089,884	2,089,884	1,261,769	1,429,597
3450	Taxes/Lic./Assmts.	0	0	0	0	0
3800	Contributions to Other Funds	0	0	0	0	0
Leases and Loans Total		1,834,109	2,426,695	2,426,695	1,643,653	1,591,866
4101	Land Acquisition Cost	0	0	0	0	0
4201	Structures & Improvements	0	38,000	38,000	146,000	146,000
4202	Improvements Other Than Bldg.	0	33,500	33,500	51,775	51,775
4301	Vehicles	920,476	1,675,060	1,675,060	1,512,400	1,512,400
4302	Other Equipment	1,060,314	619,485	619,485	531,999	561,999
4303	Office Equipment	13,961	0	0	0	0
4304	Office Furniture	0	0	0	6,000	6,000
4305	Computer Equipment	44,635	107,850	107,850	30,398	30,398
Fixed Assets Total		2,039,386	2,473,895	2,473,895	2,278,572	2,308,572
6980	Operating Transfers Out	665,198	764,000	800,075	2,030,622	1,740,979
Operating Transfers Out		665,198	764,000	800,075	2,030,622	1,740,979
Deferred Maintenance Funds		0	0	0	0	0
RESERVE EXPENSES		0	1,245,201	1,245,201	0	0
Reserve Expenses		0	1,245,201	1,245,201	0	0
TOTAL EXPENDITURES		47,800,827	50,478,235	53,761,657	52,490,682	52,556,040

FIRE DEPARTMENT FINAL BUDGET SUMMARY

Acct. No.	Account Description	Actual 2016-17	Approved 2017-18	Amended 2017-18	Preliminary 2018-19	Requested 2018-19
6990	Operating Transfers In	21,703	47,664	47,664	567,246	277,603
	Operating Transfers In	21,703	47,664	47,664	567,246	277,603
9101	Property Taxes	32,046,285	34,663,242	34,359,306	35,595,927	35,950,928
9291	Expedited Plan Check Fees	16,158	1	1	0	0
9295	Plan Check Fees	645,398	550,000	380,000	550,000	550,000
9310	Vehicle Code Fines	711	1	1	0	0
9410	Interest Income	14,866	0	0	0	0
9429	Building Rental	307,691	309,314	309,314	315,187	315,187
9431	Building Rental Refunds	0	0	0	0	0
9530	Galt RDA Funds	215,055	200,000	200,000	260,519	260,519
9532	Aide from County Funds	0	0	0	0	0
9563	State Aid Construction	0	0	0	0	0
9564	State Aid - Public Safety	1,723,331	5,001	2,605,001	1	1
9569	State Aid Other Misc. Prog.	0	0	0	0	0
9571	Federal Aid - Public Safety	12,380	1	293,001	745,136	745,136
9643	Fee for Service Permits	58,089	40,094	40,094	20,000	20,000
9645	Recreation Program Refunds	0	0	0	0	0
9646	Recreation Fees	0	0	0	0	0
9648	Fire Control Service Charges	38,000	40,600	40,600	40,600	40,600
9696	Service Fees/Charges - GEMT	172,328	250,000	250,000	325,000	325,000
9697	Service Fees/Charges - IGT	1,315,838	2,492,879	2,492,879	0	0
9698	Service Fees/Charges - FRF	615,135	550,000	650,000	675,000	675,000
9699	Service Fees/Charges Other	7,544,387	7,410,006	8,150,000	8,420,000	8,420,000
9730	Donations/Contributions	1,000	0	0	25,000	25,000
9740	Insurance Proceeds	2,681	0	24,364	0	0
9790	Revenues-Other	156,693	33,000	33,000	102,112	102,112
9791	Contributions-Other Funds	0	0	0	0	0
9860	Sale of Personal Property	210	0	0	0	0
9870	Long Term Loan Proceeds	651,669	1,810,995	1,810,995	1,528,068	1,528,068
9998	Encumbered Funds	1,821,926	98,000	98,000	0	0
9999	Reserves	1,279,270	1,977,437	1,977,437	3,320,886	3,320,886
	Subtotal 9000	48,639,101	50,430,571	53,713,993	51,923,436	52,278,437
	TOTAL REVENUE	48,660,804	50,478,235	53,761,657	52,490,682	52,556,040
	NET OVERAGE/(DEFICIT)	859,977	0	0	0	0

FIRE DEPARTMENT – ADMINISTRATION 100.2001

MAJOR FUNCTIONS

The Administrative Section of the Fire Department is comprised of the Fire Chief, Deputy Fire Chief – Administration and Support Services, Administrative Battalion Chief, Senior Management Analyst, Management Analyst, Assistant to the Fire Chief, Administrative Assistant, 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) legislative advocacy; and 10) Department accountability.

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

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

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

Management Analyst Anne Poggio is responsible for 1) single-point of contact for all Fire Department data; 2) data collection and analysis to determine current and project future needs of the Department; 3) system administrator for all Department-wide programs, including: ImageTrend, Telestaff, Intterra, and FireCARES; and 4) back-up Department administrator for Tyler New World ERP.

Executive Assistant to the Fire Chief Valerie Erwin is responsible for 1) grant writing and maintenance; 2) Fire Chief confidential administrative support; 3) Board Staff Report administration; 4) CFD records retention and storage program administration; 5) budget development and administration in coordination with the Sr. Management Analyst; 6) CFD strategic and master planning administration; 7) prepares and processes the California Fire Assistance Agreement (CFAA) and CalOES cost recovery; and CFD website coordinator.

2017-18 ACCOMPLISHMENTS

- Conducted 8 separate recruitments and assisted in the hiring of 29 new employees and the promotion of 9 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)
- Revised the CFD Strategic Plan (Goals 4a, 4b, 4c, 6a, and 6c)
- Awarded FEMA Staffing for Adequate Fire and Emergency Response (SAFER) grant to restore eight positions lost in the recession (Goals 5b and 5d)
- Continuously sought out and obtained external revenue sources to assist the Department in accomplishing its Mission (Goals 5b and 5d)
- Addressed deferred maintenance by replacing all expired PPE (Goal 5b)
- Initiated the design and construction documents process for Station 77 development (Goals 3a, 3b, and 3c)

- Upgraded Telestaff to fully integrate into the ERP system (Goal 6a)
- Actively coordinated the Regional Diversity Task Force (Goals 4a, 4b, and 6c)
- 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 2018-19

- Prepare Capital Improvement Plan (Goals 4a, 4b, 4c, 5b, and 5e)
- Conduct a Fire Impact Fee nexus study (Goals 5b and 6a)
- Promote diversity, equity, and inclusion (Goals 4a, 4b, and 6c)
- Develop succession management plan (Goals 1a, 2a, and 5e)
- Continue to enhance the use of data and analytics (Goal 6a)
- Maximize the use of existing technology platforms and identify means for reducing impacts on line personnel (Goal 6a)
- 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

Measure	2016-17	2017-18	Proposed 2018-19
Full-time Department personnel	178	193	189
Department facilities	10	10	10

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Amended 2017-18	Proposed 2018-19
Salaries and Benefits	4,262,570	6,812,315	6,812,315	7,328,143
Service and Supplies	645,851	1,384,945	1,384,945	2,077,619
Leases / Loans	780,117	1,037,965	1,037,965	302,773
Fixed Assets	22,123	51,250	51,250	70,435
Operating Transfers	665,198	764,000	800,075	1,514,700
Total Expenditures	6,375,858	10,050,475	10,086,550	11,293,670

Revenue by Account	Actual 2016-17	Adopted 2017-18	Amended 2017-18	Proposed 2018-19
Operating Transfers In	8,603	17,664	17,664	245,603
Property Tax	4,287,719	8,062,550	7,758,614	8,560,041
Building Rental	307,691	309,313	309,313	315,187
Galt RDA	215,055	200,000	200,000	260,519
Fire Control Service Charges	38,000	40,600	40,600	40,600
Revenues - Other	20,250	0	0	25,000
Encumbered Funds	430,259	5,000	5,000	0
Reserves	817,662	1,415,348	1,415,348	1,846,720
Total Revenue	6,145,489	10,050,475	9,746,539	11,293,670

Budget Highlights

Salaries and Benefits

An increase in the PERS unfunded liability of \$515,828 accounts for most of the increase in salaries and benefits. Additional increases in worker’s compensation insurance and health care, coupled with a reallocation of regular overtime for the management and training of the Community Emergency Response Team account for the balance.

Services and Supplies

The Fire Administration services and supplies budget has a substantial increase of \$692,674. This is directly related to an increase in insurance liability (+\$109,500), the use of professional services to begin designing our next two fire stations, and conducting fee studies for Fire Impact Fees, EMS & Medical Transport, and the Fire Prevention program. Additional professional services for employee development/coaching were added in at Final Budget.

Leases/Loans

A sharp decrease in this category can be attributed to the refinancing and reallocation of the loans for Stations 73 and 76, Training Facility land, and Fleet Maintenance to Operating Transfers.

Operating Transfers

A sharp increase in this category can be attributed to the refinancing and reallocation of the loans for Stations 73 and 76, Training Facility land, and Fleet Maintenance from Leases/Loans to Operating Transfers.

Property Taxes

Galt property taxes are expected to increase by approximately 6.8%, or about \$300,000 over the FY 2017/18 Amended Budget.

Reserves

Reserve increases can be attributed to the use of Fire Impact Fees for the design of Station 77 and Station 78. General Funds will not be used to finance these projects.

FIRE DEPARTMENT – OPERATIONS 100.2002

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, seven paramedic ambulances, and a command officer on a 24-hour basis. Additionally, the Operations Division cross-staffs the following apparatus as seasons and emergency circumstances dictate: eight wildland fire engines, one heavy foam unit, one Heavy Rescue unit, one technical rescue trailer, one mass decontamination trailer, one mass casualty incident trailer, and one 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.

2017-18 ACCOMPLISHMENTS

- The Board adopted response time performance measure requires the first-due unit to arrive within 7 minutes, 90% of the time from the receipt of the 9-1-1 call in the regional fire dispatch center. This equates to 1-minute dispatch time, 2-minute company turnout time, and 4-minute drive time in the most populated areas. In 2017, this was met 86.5% of the time (Goals 1a, 1b, and 1c)
- Responded to 19,775 calls for service in 2017, 75.11% of which were medical emergencies. (Goals 1a, 1b, and 1c)
- Enhanced the accuracy of NFIRS reporting in the ImageTrend Records Management System (RMS) (Goals 4a, 4b, 4c, and 6a)
- Completed upgrade of TeleStaff / Kronos staffing program to fully integrate with the ERP payroll system (Goals 4c, 6a, and 6b)
- Actively engaged in the State Mutual Aid system responses, including the Tubbs Fire in Santa Rosa, and the Thomas Fire in Ventura, which was the largest recorded fire in California's history (Goals 1a, 1b, and 1c)

GOALS FOR 2018-19

- Meet the Board adopted response time performance measure whereby the first-due unit should arrive within 7 minutes, 90% of the time from the receipt of the 9-1-1 call in the regional fire dispatch center. This equates to 1-minute dispatch time, 2-minute company turnout time, and 4-minute drive time in the most populated areas (Goals 1a, 1b, and 1c)
- Continue to engage in CAD update/implementation (Goals 1a, 1b, 2a, and 2c)

- Prepare for the addition of Station 77 (Goal 3a)
- Identify response needs to address the unique hazards that that the Casino will bring to the District (Goals 1a, 1b, and 1c)
- Evaluate staffing levels using unit hour utilization data (Goals 1a, 2a, 2c, 4a, 4b, and 4c)

PERFORMANCE/WORKLOAD MEASURES

Measure	2016-17	Projected 2017-18	Projected 2018-19
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

Expenses by Category	Actual 2016-17	Adopted 2017-18	Amended 2017-18	Proposed 2018-19
Salaries and Benefits	23,660,790	20,237,031	22,867,031	21,298,992
Service and Supplies	2,320,849	2,261,746	2,534,093	2,603,201
Leases / Loans	359,375	915,381	915,381	924,338
Fixed Assets	954,782	1,440,450	1,440,450	1,507,820
Operating Transfers	0	0	0	0
Total Expenditures	27,295,796	24,854,608	27,756,955	26,334,351

Revenue by Account	Actual 2016-17	Adopted 2017-18	Amended 2017-18	Proposed 2018-19
Operating Transfers	2,940	25,000	22,851	27,000
Property Tax	23,615,480	23,363,582	23,363,582	24,333,249
State Aid (Wildland)	1,721,775	1	2,605,001	1
Federal Aid (FEMA SAFER)	0	0	293,000	745,135
Loan Proceeds	651,669	1,000,000	1,000,000	1,000,000
Miscellaneous	4,901	8,004	29,516	0
Encumbered Funds	453,820	93,000	93,000	0
Reserves	207,500	365,022	365,022	228,965
Total Revenue	26,658,085	24,854,608	27,771,972	26,334,351

Budget Highlights

Salaries and Benefits

Against the FY 2017/18 Amended Budget there is a decrease in salaries and benefits because the amended budget includes Overtime – Reimbursed from wildland fire deployments, along with increases in Overtime – Station Staffing. The proposed FY 2018/19 Budget includes no Overtime – Reimbursed estimate and a drop in Overtime – Station Staffing due to the expected decrease in overtime assignments that will occur once Recruit Academy 2018-01 graduates.

Salaries and benefits increase against the FY 2017/18 Adopted Final Budget due to the increase in personnel coming out of Recruit Academy 2018-01 and an 8% increase in Worker’s Compensation insurance premiums.

Services and Supplies

The services and supplies category remains largely unchanged, though there was a significant \$130,000 increase in costs for Dispatch Services through the Sacramento County Fire & EMS Communications Center. Additions for Final Budget include professional services costs for strategic communications, performance evaluation, station alerting systems, and employee development/coaching.

Fixed Assets

Fixed asset purchases slightly increase by \$67,370 (5%) with vehicle purchases remaining steady (two wildland apparatus and a command vehicle), replacement of the Department’s aging SCBA tank refilling system, and replacement of an aging generator at Station 45.

State Aid (Wildland)

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

Federal Aid (FEMA SAFER Grant)

The Federal Emergency Management Agency SAFER Grant will fund eight of the probationary firefighters graduating from Recruit Academy 2018-01 at 75%, with the Department matching the other 25% will General Fund revenue.

Encumbered Funds

No prior year monies will be used to support the Operations Division.

Reserves

Reserve use decreases as the Fire Department Apparatus/Equipment Replacement Reserve balance can only fund the 2017 Radio loan principal and interest.

FIRE DEPARTMENT – EMERGENCY MEDICAL SERVICES 100.2003

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 174 Emergency Medical Technicians (EMTs), 114 of whom are Paramedics, 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, an Assistant Performance and Development Coordinator, and two Administrative Assistants. The EMS Lab, located at the Fire Department's Training Facility, offers state-of-the-art training equipment for continuing education and training for District and regional EMS providers.

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

2017-18 ACCOMPLISHMENTS

- Integrated new Emergency Medical Services staffing positions – Assistant Performance and Development Coordinator and Administrative Assistant (Goals 1a and 2a)
- Conducted Hands-Only CPR presentations to community and cooperators (Goals 1a and 2a)
- Completed the deployment of King Vision Laryngoscope System (Goals 1a and 2a)
- Completed the Medical Director workplan (Goals 1a and 2a)
- Completed deployment of Apple iPad Pro systems to all first responder field units (Goals 1a and 2a)
- Developed and implemented ambulance decontamination plan (Goals 1a and 2a)
- Implemented Handtevy Pediatric Resuscitation Program and became recognized as the first California authorized training center (Goals 1a and 2a)
- Conducted case study audit of automatic CPR machines (Goals 1a and 2a)
- Remounted one ambulance and purchased two new ambulances to maintain fleet readiness (Goals 3c and 4a)

GOALS FOR 2018-19

- Conduct trial studies for high fidelity feedback mannequins for EMS training (Goals 1a and 2a)
- Purchase two medic units and support equipment to maintain fleet readiness (Goals 3c and 4a)

- Provide Train the Trainer course for International Trauma Life Support (ITLS) or Pre-Hospital Trauma Life Support (PHTLS) to meet county and state requirements (Goals 1a and 2a)
- Provide ITLS or PHTLS Provider course to all Department personnel (Goals 1a and 2a)
- Assess transport unit deployment model to ensure maximum efficiency (Goals 2a, 4a, 4b, 4c)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2016-17	Projected 2017-18	Projected 2018-19
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

Expenses by Category	Actual 2016-17	Adopted 2017-18	Amended 2017-18	Proposed 2018-19
Salaries and Benefits	7,084,998	7,856,863	8,076,863	8,696,479
Service and Supplies	1,012,552	1,419,823	1,419,823	1,323,952
Leases / Loans	694,617	473,349	473,349	364,755
Fixed Assets	1,059,892	933,895	933,895	599,916
Operating Transfers Out	0	0	0	226,279
EMS-IGT Reserves	0	1,245,201	1,245,201	0
Total Expenditures	9,852,059	11,929,131	12,149,131	11,211,381

Revenue by Account	Actual 2016-17	Adopted 2017-18	Amended 2017-18	Proposed 2018-19
Operating Transfers In	0	0	0	0
Property Tax	905,219	223,290	223,290	0
GEMT Program	172,328	250,000	250,000	325,000
EMS-IGT Program	1,315,838	2,492,879	2,492,879	0
First Responder Fee	615,135	550,000	650,000	675,000
Ambulance Transport Fees	7,528,963	7,410,000	8,149,994	8,420,000
Revenues – Other	4,750			18,112
Loan Proceeds	0	810,995	810,995	528,068
Encumbered Funds	0	0	0	0
Reserves	461,608	191,967	191,967	1,245,201
Total Revenue	11,003,841	11,929,131	12,769,125	11,211,381

Budget Highlights

Salaries and Benefits

The addition of Medic 76 as a full-time seventh medic ambulance increases salaries and benefits because the Fire Department reallocated six paramedics to the EMS Division. A drop in station staffing overtime alleviated this increase somewhat, but overall the reallocation led to an additional \$619,616 in expenses in EMS, with a corresponding decrease in the same expenses from the Operations Division.

Services and Supplies

A slight decrease in services and supplies can be attributed to decreased training expenses (no Recruit Academy) and a new EMS Billing contract with Wittman Enterprises that reduced the Department’s cost for billing by 26%.

Leases / Loans

Leases and Loans drop slightly as the Department seeks to find ways to purchase ambulances without debt financing.

Fixed Assets

Fixed Assets drop by \$333,979 as the EMS Division reduces the number of ambulances it will remount or purchase from 3 to 2 and reduces the amount of large equipment it needs to purchase in the coming fiscal year.

EMS-IGT Reserves

The EMS-IGT program was a two-year program last year and revenue for transports in 2017/18, normally collected in 2018/19, was collected in 2017/18. That revenue was put into reserves for use in FY 2018/19.

Property Tax

No General Fund property tax will be used to support the EMS Division for FY 2018/19. It is expected that the Division will support itself for the first time through transport and first responder fees, along with assorted other revenue mentioned below.

Transport & Response Fees

The EMS Division generates substantial revenue from ambulance transport and first responder fees, both of which will see increases over the FY 2017/18 Amended budget (3% and 4% respectively).

EMS-IGT Program

As mentioned above, the EMS-IGT program was 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. No new EMS-IGT revenue will be generated in FY 2018/19, but revenues obtained in prior years have been move into reserves for use the coming fiscal year.

Loan Proceeds

Loan proceeds drop as a result of purchasing fewer medic ambulances.

Reserves

EMS-IGT revenues from FY 2017/18 have been set aside for use in FY 2018/19.

FIRE DEPARTMENT – FIRE PREVENTION 100.2004

MAJOR FUNCTIONS

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

The Fire Marshal reports to the Deputy Chief of Administration, leads the Fire Prevention division, and is charged with: 1) code enforcement; 2) inspection of new and existing occupancies; 3) plan check and review; 4) fire/arson/post blast investigation; 5) public education; and 6) sub-budget management. This is accomplished by the Division's staff which includes four Fire Inspector IIs, a Fire Inspector I, Plan Intake Coordinator, the Department's Public Education Officer, and a contracted, part-time Plans Examiner.

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

The Plan Review and Construction Inspection Programs are primarily responsible for plan review, new construction inspections, and fire and life safety systems acceptance testing to ensure compliance with the California Fire and Building Codes, Fire Department local Ordinance and Standards, and applicable NFPA standards.

The Fire Investigation Program is responsible for determining origin and cause of fires. The Fire investigators work closely with other law enforcement personnel from our County and City agencies to affect the successful investigation, arrest, prosecution, and conviction of arsonists.

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

2017-18 ACCOMPLISHMENTS

- Implemented the Sidewalk CPR Program (Goals 1a and 2a)
- Organized the second annual Regional Safety Day, in conjunction with Elk Grove Police Department (Goals 1a and 2a)
- Began building the Location/Occupant portions of ImageTrend software to create the Annual Inspection Program database (Goals 6a and 6c)
- Completed annual inspections of all public-school campuses in the cities of Elk Grove and Galt (Goals 1a, 1b, 1c, 4a, 4b, and 6a)
- Purchased computer software and hardware needed to implement electronic plan review program for one Plans Examiner to begin transition to paperless plan review (Goals 4a, 4b, and 6a)

GOALS FOR 2018-19

- Perform fire and life safety inspections to ensure compliance with applicable laws and regulations (Goals 1a, 1b, and 1c)
 - a. Add a fulltime Assistant Fire Marshal to streamline supervision and coordination of the Division and provide for succession management.
 - b. Develop and maintain an Occupancy/Special Events inspection program.
 - c. Conduct a fire prevention fee study to develop revenue sufficient to support mandated inspection activities
 - d. Ensure there are sufficient staff/resources to complete all mandated inspections, not just public schools (e.g. operational permit inspections for businesses with hazardous materials or processes)
 - e. Ensure all violations are corrected in a timely manner.
 - f. Communicate critical safety issues to all personnel that may encounter the occupancy during emergency response.
- Develop and maintain a sustainable Fire Investigation Program (Goals 1a, 1b, and 1c)
 - a. Add a fulltime Fire Investigator/Code Enforcement Officer to restore the position that was cut several years ago.
 - b. Develop policies and procedures for formation of a Fire Investigation Team, to include appropriate requirements for PPE and training.
 - c. Ensure timely origin and cause investigation of all fires.
 - d. Identify successor for the department's only armed Peace Officer/Fire Investigator and begin training and development on law enforcement knowledge/skills
 - e. Disseminate information from investigations to help prevent similar incidents and ensure firefighter safety.
 - f. Utilize an exposure tracking system for all fire investigation activities.
- Educate the public about fire and life safety to prevent injuries and minimize property damage (Goals 4a and 4b)
 - a. Utilize Community Risk Analysis data to develop a Public Education Program focused on addressing specific risks.
 - b. Establish a Public Education Committee comprised of public and private individuals/organizations.
 - c. Develop a stronger social media presence.
- Maximize the use of information and technology to enhance the effectiveness, efficiency, and capabilities of the division (Goals 4a, 4b, 6a, 6b, and 6c)
 - a. In coordination with the Cities of Elk Grove and Galt, implement electronic plan submittal and review systems
 - b. Continue to develop ImageTrend software to enhance Fire Prevention services.
 - c. Implement ImageTrend Inspection Module to collect relevant program data
 - d. Continue to implement processes for electronic plan review.
 - e. Digitize existing paper files and transition to electronic archival processes.
- Ensure division personnel are trained to meet the needs of the community (Goals 1a, 1b, and 1c)
 - a. Create individual development plans to assist staff members in achieving their professional goals
 - b. Identify/schedule needed training courses and/or certifications
 - a. Develop a training database to track all employees' training/certifications.

PERFORMANCE/WORKLOAD MEASURES

Measure	Actual 2016-17	Budget 2017-18	Proposed 2018-19
Plan checks	731	1,400	800
Construction inspections	2,147	3,200	1,700
Car seat inspections/installations	163	200	175
Citizen contacts (special events, school visits, etc.)	13,813	3,000	33,000
Station tours	78	100	100

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Amended 2017-18	Proposed 2018-19
Salaries and Benefits	1,596,928	1,134,593	1,134,593	1,295,553
Service and Supplies	354,706	243,471	243,471	243,909
Leases/Loans	0	0	0	0
Fixed Assets	2,588	13,500	13,500	2,800
Operating Transfers	0	0	0	0
Deferred Maintenance	0	0	0	0
Total Expenditures	1,954,222	1,391,564	1,391,564	1,542,262
Revenue by Account	Actual 2016-17	Adopted 2017-18	Amended 2017-18	Proposed 2018-19
Operating Transfers	4,297	0	0	0
Property Tax	888,105	801,468	801,468	972,262
Plan Check Fees	661,556	550,000	380,000	550,000
Fees for Service Permits	58,089	40,094	40,094	20,000
Revenues - Other	120,729	2	2	0
Encumbered Funds	0	0	0	0
Reserves	0	0	0	0
Total Revenue	1,732,776	1,391,564	1,221,564	1,542,262

Budget Highlights

Salaries and Benefits

Reallocation of Administrative Assistant to Fire Prevention, merit increases for personnel, and increased PERS retirement costs account for a \$160,960 (14%) increase in Salaries and Benefits.

Services and Supplies

The services and supplies budget for Fire Prevention remains steady at about \$244,000. This budget includes a contracted Plans Examiner in the Professional Services category.

Plan Check Fees

This budget was amended down to \$375,000 in FY 2017/18, but recent development activity in both Elk Grove and Galt suggests that revenue in excess of half a million dollars is more likely.

**FIRE DEPARTMENT – FLEET MAINTENANCE
100.2005**

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.

2017-18 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)
- Continued to manage the P-25 radio re-programming project (Goals 2a and 2c)
- Performed build-up of 3 medic units and 2 staff vehicles (Goals 2a and 3b)
- Enhanced RTA software program by implementing order module (Goals 1a and 6a)

GOALS FOR 2018-19

- Continually assess the workload of the mechanics to ensure that the staffing levels meet the current and short-term needs of the Department (Goals 1a and 2a)
- Assess the ongoing feasibility for Fleet Management to be responsible for and provide all in-house SCBA, radio, and MDC repair and maintenance services (Goals 1a and 2a)
- Keep fleet of Fire apparatus and District vehicles maintained to District standards and perform service and repairs as needed (Goals 2a and 3b)
- Complete the build-up of two Type I Engines, one Battalion Chief Command Vehicle, and assorted staff vehicles. (Goals 2a and 3b)
- Support the development of the specification and purchase of two replacement wildland fire engines (Goals 1a and 2a)
- Complete ethanol-free fuel project (Goals 1a, 4a, and 4c)
- Add new diagnostic tools to inventory to provide more efficient service and maintenance (Goals 2a, 4a, and 4b)
- Upgrade the Fleet Maintenance facility indoor lighting to energy efficient LED (Goals 2a and 4b)

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Amended 2017-18	Proposed 2018-19
Salaries and Benefits	591,206	607,572	607,572	619,681
Service and Supplies	256,074	120,940	120,940	116,052
Leases/Loans	0	0	0	0
Fixed Assets	0	2,550	2,550	34,801
Operating Transfers	0	0	0	0
Total Expenditures	847,280	731,062	731,062	770,534

Revenue by Account	Actual 2016-17	Adopted 2017-18	Amended 2017-18	Proposed 2018-19
Operating Transfers	5,863	5,000	5,000	5,000
Property Tax	694,388	726,061	726,061	765,534
Loan Proceeds	0	0	0	0
Reserves	0	0	0	0
Miscellaneous	4,845	1	1	0
Total Revenue	705,096	731,062	731,062	770,534

Budget Highlights

Salaries and Benefits

This budget remains essentially unchanged, though there is a slight increase due to step increases among the five mechanics.

Services and Supplies

A slight decrease as the Division continues to manage its costs.

Fixed Assets

The Fleet Maintenance building will receive a lighting upgrade and several large tool purchases will address some needs that have been deferred for some time (band saw; upgraded power cables; air brake leak finder).

FIRE DEPARTMENT – TRAINING 100.2006

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.

2017-18 ACCOMPLISHMENTS

- Transitioned Training Division records management to ImageTrend Elite RMS (Goals 4a and 6a)
- Provided Emergency Vehicle Operations Course training (Goals 2a and 2c)
- Replaced smoke machines (Goals 2a and 2c)
- Completed and submitted application for Accredited Local Fire Academy (ALA) status from the California State Fire Marshal's office - pending approval in August 2018 (Goals 4a and 5b)
- Conducted Captain testing (Goals 2a and 2c)

GOALS FOR 2018-19

- 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)
- Complete Academy 2018-01 (Goals 1a and 2a)
- Develop a Command Training Center (Goals 2a and 2c)
- Receive Accredited Local Academy status from the California State Fire Marshal's office (Goals 4a and 5b)
- Conduct Engineer Promotional testing (Goals 2a and 2c)
- Conduct Battalion Chief Promotional testing (Goals 2a and 2c)

PERFORMANCE / WORKLOAD MEASURES

Measure	2016-17	2017-18	Projected 2018-19
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	4	4

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Amended 2017-18	Proposed 2018-19
Salaries and Benefits	960,876	855,010	980,010	771,779
Service and Supplies	197,182	282,918	282,918	228,088
Leases / Loans	0	0	0	0
Fixed Assets	0	16,750	16,750	82,800
Operating Transfers Out	0	0	0	0
Total Expenditures	1,158,058	1,154,678	1,279,678	1,082,667

Revenue by Account	Actual 2016-17	Adopted 2017-18	Amended 2017-18	Proposed 2018-19
Operating Transfers In	0	0	0	0
Property Tax	1,068,676	1,119,576	1,119,576	998,667
Service Fees/Charges-Other	9,354	2	2	0
Miscellaneous	30,089	35,100	35,100	84,000
Total Revenue	1,108,119	1,154,678	1,154,678	1,082,667

Budget Highlights

Salaries and Benefits

Salaries and benefits significantly reduced because there is no Recruit Academy and its associated overtime costs currently scheduled for FY 2018/19.

Services and Supplies

Services and supplies expenses have been reduced by approximately \$40,000 (-16.5%) as a result of some one-time purchases made in FY 2017/18 and a desire to efficiently manage fiscal resources.

Miscellaneous Revenue

The Training Division will be aggressively pursuing revenue opportunities with the Joint Apprentice Committee reimbursement program and the American River College Intern Program reimbursement.

**FIRE DEPARTMENT – SPECIAL OPERATIONS
100.2007**

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.

2017-18 ACCOMPLISHMENTS

- Conducted annual Confined Space and Trench Rescue classes (Goals 2a and 2c)
- Conducted comprehensive analysis of the risk/benefits of deploying the large rescue boat (Goals 1a, 1b, 2a, 4a, 4b, and 4c)
- Updated rope rescue equipment (Goals 2a and 2c)

GOALS FOR 2018-19

- 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)
- Identify options for replacing the tractor to tow the disaster trailers (Goals 1a, 1b, 2a, 4a, 4b, and 4c)
- Purchase additional gas detectors (Goals 2a and 2c)

PERFORMANCE / WORKLOAD MEASURES

Measure	2016-17	2017-18	Projected 2018-19
Division personnel	1	1	1

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Amended 2017-18	Proposed 2018-19
Salaries and Benefits	270,849	265,071	265,071	235,129
Service and Supplies	46,704	86,146	86,146	76,046
Leases / Loans	0	0	0	0
Fixed Assets	0	15,500	15,500	10,000
Operating Transfers	0	0	0	0
Total Expenditures	317,553	366,717	366,717	321,175

Revenue by Account	Actual 2016-17	Adopted 2017-18	Amended 2017-18	Proposed 2018-19
Property Tax	335,087	366,715	366,715	321,175
Miscellaneous	10,605	2	2	0
Total Revenue	345,692	366,717	366,717	321,175

Budget Highlights

Salaries and Benefits

A change in personnel at the Special Operations Captain level resulted in salary savings.

Services and Supplies

Equipment needs are largely unchanged, though there is a decrease of 13% with some equipment purchases made in FY 2017/18.

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.

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Parks and Recreation Department

Cosumnes Community Services District



Enriching Community
Saving Lives

PARKS & RECREATION DEPARTMENT Budget 3000

DEPARTMENT DESCRIPTION

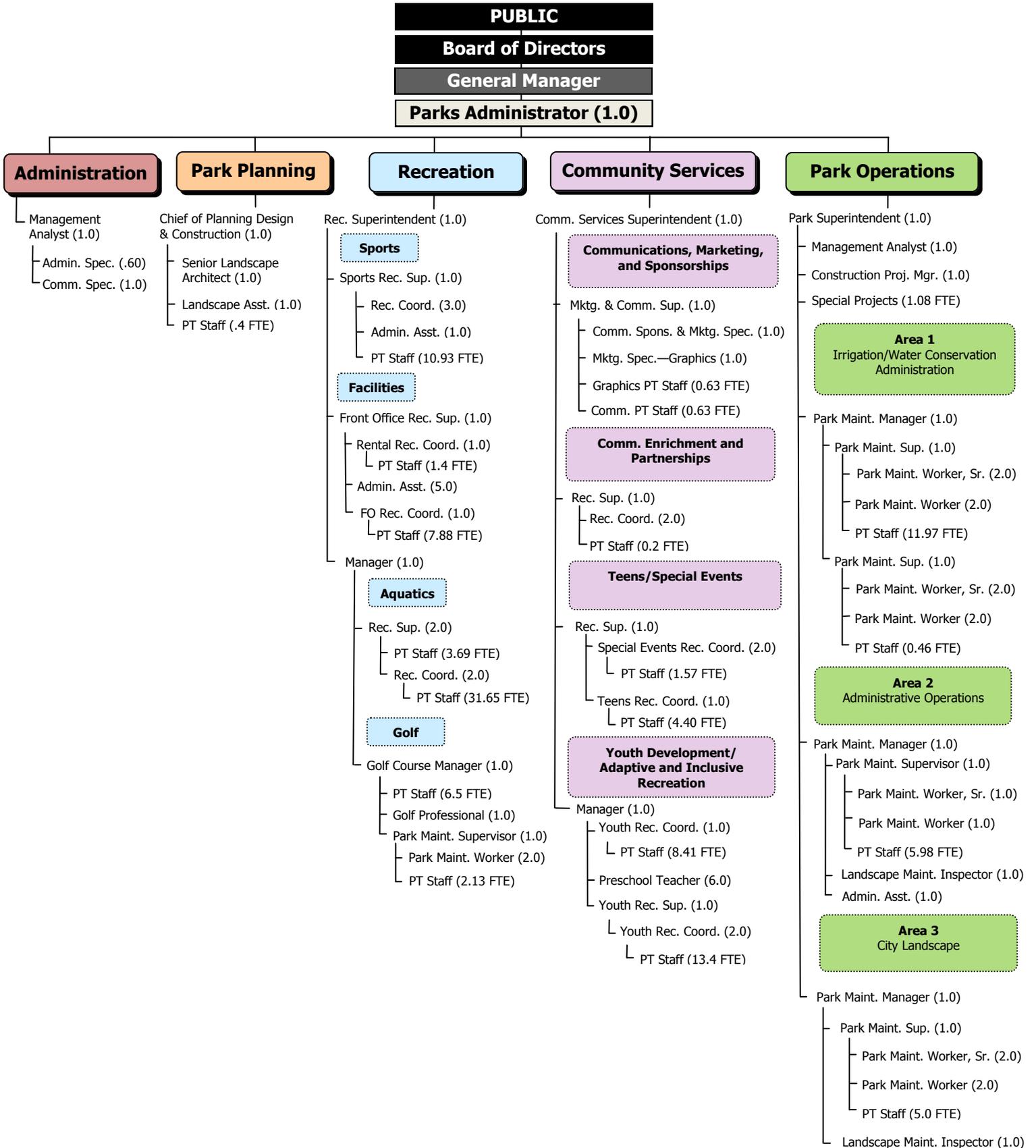
The Parks and Recreation Department's vision is to make lives better through sustainable parks and recreation services. We strive to achieve our vision by designing and maintaining parks and facilities that meet current and future needs; offering recreational programs that promote health, fun and lifelong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

PRIORITIES/HIGHLIGHTS

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

PARKS & RECREATION DEPARTMENT ORGANIZATIONAL CHART



FULL-TIME STAFFING

Position Classifications	Actual 16/17	*Authorized 17/18	Amended 17/18	Proposed 18/19
Administrative Assistant	9	7	7	7
Administrative Specialist	.6	.6	.6	.6
Administrator	1	1	1	1
Chief of Planning, Design & Const.	1	1	1	1
Communications Specialist	1	1	1	1
Community Services Superintendent	1	1	1	1
Construction Project Manager	1	1	1	1
Facility Coordinator	1	1	1	1
Facility Supervisor	1	1	1	1
Golf Course Manager	1	1	1	1
Golf Professional	1	1	1	1
Graphic Specialist	1	1	1	1
Landscape Architect, Senior	0	1	1	1
Landscape Assistant	1	1	1	1
Landscape Maintenance Inspector	0	2	2	2
Maintenance Supervisor (Golf Course)	1	1	1	1
Maintenance Worker I (Golf Course)	2	2	2	2
Management Analyst	2	2	2	2
Marketing and Communication Specialist	1	1	1	1
Park Maintenance Manager	3	3	3	3
Park Maintenance Supervisor	5	4	4	4
Park Maintenance Worker	5	5	7	7
Park Maintenance Worker, Senior	7	7	7	7
Park Superintendent	1	1	1	1
Preschool Teachers	6	6	6	6
Recreation Coordinator	10	11	14	14
Recreation Manager	2	2	2	2
Recreation Superintendent	1	1	1	1
Recreation Supervisor	5	5	6	6
Sponsorship and Marketing Supervisor	1	1	1	1
TOTAL	72.6	73.6	79.6	79.6

**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

	Parks Admin	Aquatics & Concessions	Communications	Sports	Youth Development	Special Events	Golf Course	Facilities	Community Enrich/Partner	Park Planning	Parks Dept. Totals
Salaries and Benefits	1,260,514	868,395	363,439	760,297	1,832,806	404,341	777,451	1,843,887	320,956	483,729	8,915,815
Services and Supplies	440,031	130,134	143,854	353,342	164,935	379,549	402,161	1,650,811	284,507	0	3,949,324
Leases and Loans	9,293	0	0	0	0	0	8,325	32,251	0	0	49,869
Fixed Assets	32,200	0	0	0	0	13,000	0	45,000	0	10,504,470	10,594,670
Operating Transfers	247,884	55,721	90,300	126,637	177,992	5,862	6,462	109,477	32,104	0	852,439
Reserve Increase	0	0	0	8,230	0	0	0	12,814	0	0	21,044
TOTAL EXPENDITURES	1,989,922	1,054,250	597,593	1,248,506	2,175,733	802,752	1,194,399	3,694,240	637,567	10,988,199	24,383,161

Revenue by Accounts

Operating Transfers In	(308,605)	(300)	0	(10,190)	(1,000)	(75,000)	(500)	(5,000)	0	(1,462,432)	(1,863,027)
Property Tax	(1,671,317)	0	(509,293)	(74,681)	0	(452,109)	(302,099)	(1,716,448)	(181,151)	0	(4,907,098)
Plan Check Fees	0	0	0	0	0	0	0	0	0	(5,000)	(5,000)
Vechilce Code Fines	(1,500)	0	0	0	0	0	0	0	0	0	(1,500)
Building Rental	0	(105,000)	0	(25,000)	0	0	0	(692,436)	0	0	(822,436)
Aide from County Funds	0	0	0	0	0	0	0	0	0	(820,000)	(820,000)
Recreation Fees	0	(948,950)	0	(1,078,885)	(2,174,733)	(274,668)	(884,800)	(802,226)	(426,116)	0	(6,590,378)
Svs Fees/Charges Other	0	0	0	0	0	0	0	0	0	0	0
Donations/Contributions	0	0	(88,300)	0	0	0	0	0	0	0	(88,300)
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0	0
Revenues-Other	0	0	0	0	0	(975)	(7,000)	(474,130)	(30,300)	(7,881,767)	(8,394,172)
Encumbered Funds	(8,500)	0	0	0	0	0	0	(4,000)	0	0	(12,500)
Reserves	0	0	0	(59,750)	0	0	0	0	0	(819,000)	(878,750)
TOTAL REVENUE	(1,989,922)	(1,054,250)	(597,593)	(1,248,506)	(2,175,733)	(802,752)	(1,194,399)	(3,694,240)	(637,567)	(10,988,199)	(24,383,161)
NET OVERAGE/(DEFICIT)	0	0	0	0	0	0	0	0	0	0	0

PARKS & RECREATION DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2015-16	Actual 2016-17	Approved 2017-18	Projected 2017-18	Final 2018-19
1110	Salaries	2,750,526	3,197,977	3,427,797	3,407,975	3,676,581
1121	Part-time/Extra Help	1,995,906	2,172,102	2,270,888	2,414,427	2,889,319
1210	Retirement	422,604	494,278	545,203	556,115	654,963
1220	Medi/Social Security	145,593	151,516	131,663	143,405	200,952
1230	Group Insurance	1,085,844	1,145,229	1,215,828	1,224,603	1,337,841
1240	Work Compensation	105,681	111,990	131,220	131,971	156,159
Salaries and Benefits Total		6,506,154	7,273,551	7,722,599	7,878,496	8,915,815
2005	Advertising	29,925	36,007.14	35,897	30,783	31,330
2006	Legal Notice	0	0.00	150	165	165
2010	Permits / Licenses	0	0.00	13,265	15,871	35,911
2015	Blueprint/Copying Service	0	0.00	500	500	0
2021	Subscriptions	4,985	371.64	400	325	440
2022	Books/Periodicals	592	399.19	1,250	1,295	925
2025	Film/Photo	57	25.54	200	200	200
2029	Conferences	7,927	10,822.95	46,562	49,681	33,970
2030	Networking Events	0	0.00	3,610	2,890	3,093
2035	Training	32,148	27,921.82	32,515	32,900	27,895
2036	Certifications	0	0.00	8,305	16,570	20,670
2038	Pre Employment	0	0.00	24,895	33,720	30,145
2039	Employee Transportation	18	10.53	200	200	0
2051	Insurance	79,062	85,062.82	96,547	107,292	128,654
2061	Memberships	10,821	12,425.26	18,179	23,420	22,703
2076	Office Supplies	30,258	27,982.23	24,991	30,039	24,085
2077	Public Ed Materials	12,709	9,116.33	9,625	8,225	8,500
2081	Postage Service	32,095	31,961.79	36,668	36,213	36,053
2085	Printing Services	99,370	83,140.95	101,545	108,656	105,554
2103	Ag Services/Supplies	48,856	47,104.48	52,200	55,800	67,750
2105	Tree Services	0	0.00	3,000	3,000	2,500
2111	Building Maintenance	169,245	142,788.28	144,899	246,274	143,802
2122	Chemical Supplies	129,459	124,300.77	123,850	123,850	123,850
2141	Land Improvements	238,985	144,096.91	76,450	73,009	68,075
2145	Irrigation	0	0.00	6,000	6,000	6,000
2191	Electricity	297,591	309,664.08	157,518	282,150	168,275
2192	Natural Gas/LPG Fuel Oil	65,990	104,522.58	96,375	101,115	105,185
2193	Refuse Collect/Disposal Svcs	14,960	14,559.81	15,258	16,338	16,348
2195	Sewage Disposal Services	15,808	16,726.43	17,070	17,410	17,430
2197	Telephone/Telegraph Services	84,454	85,995.90	107,597	103,669	108,162
2198	Water	25,121	27,743.16	27,710	31,770	32,300
2205	Automotive Maintenance Svcs	8,268	4,829.89	9,711	8,710	8,785
2226	Expendable Tools	3,799	2,466.97	4,650	4,550	5,000
2231	Fire Extinguisher Maint.	734	1,232.30	1,328	1,240	1,489
2236	Fuel/Lubricant Supply	14,588	12,966.26	25,255	24,455	25,000
2252	Medical Equip Supply	254	150.00	1,460	7,160	2,300
2261	Office Equipment Maintenance	11,053	15,562.92	12,000	18,640	18,740
2275	Rent/Lease Equipment Service	130,980	150,359.86	149,227	140,053	160,876
2291	Other Equip Maint. Svc/Sup	22,743	25,337.89	17,600	17,356	16,750
2314	Clothing/Personal Supply	28,444	35,746.37	34,946	44,573	46,017
2332	Food Supplies	140,903	148,096.81	142,156	157,981	176,195
2351	Laundry Service	237	177.00	515	470	550
2505	Account/Financial Services	6,498	5,626.52	6,800	5,393	5,500

PARKS & RECREATION DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2015-16	Actual 2016-17	Approved 2017-18	Projected 2017-18	Final 2018-19
2531	Legal Services	77,436	50,996.99	45,000	76,200	100,000
2561	Storm Water Prev. Program	0	0.00	3,238	3,188	3,513
2591	Professional Services	1,130,184	1,258,031.82	1,518,919	1,549,975	1,578,198
2811	Data Processing Maint Svs	38,128	41,917.47	31,999	37,413	36,111
2812	Data Processing Supplies	12,569	30,542.43	22,150	41,191	17,990
2851	Recreational Trips	15,609	15,821.96	14,260	14,423	15,405
2852	Recreational Supplies	365,013	353,694.10	379,155	397,282	360,935
Service and Supplies Total		3,448,854	3,508,895.85	3,703,600	4,109,583	3,949,324
3210	Interest Expenses	15,401	10,934	9,767	9,947	10,913
3230	Lease Obligation Retire	59,717	46,210	44,678	38,103	38,956
Leases and Loans Total		75,118	57,144	54,445	48,050	49,869
4201	Structures & Improvements	28,386	28,353	57,500	0	42,500
4202	Improvements Other Than Bldg.	1,007,306	2,110,422	4,741,676	4,741,676	10,504,470
4301	Vehicles	0	0	13,000	0	13,000
4302	Other Equipment	12,452	38,006	51,500	87,620	0
4305	Computer Equipment	85,729	38,581	36,930	49,977	34,700
Fixed Assets Total		1,133,872	2,216,378	4,900,606	4,879,273	10,594,670
6980	Facility Use Transfer	1,788,256	509,367	605,991	715,816	852,439
Operating Transfers Out		1,788,256	509,367	605,991	715,816	852,439
	Reserve Increase	100,930	21,095	63,950	15,500	21,044
TOTAL EXPENDITURES		13,053,184	13,599,613	17,051,191	17,646,718	24,383,161

PARKS & RECREATION DEPARTMENT BUDGET SUMMARY

Acct. No.	Account Description	Actual 2015-16	Actual 2016-17	Approved 2017-18	Projected 2017-18	Final 2018-19
6990	Operating Transfers In	(1,362,499)	(1,190,264)	(2,239,114)	(2,315,825)	(1,863,027)
	Operating Transfers In	(1,362,499)	(1,190,264)	(2,239,114)	(2,315,825)	(1,863,027)
9101	Property Tax	(3,392,117)	(4,109,195)	(4,600,000)	(4,600,000)	(4,907,098)
9295	Plan Check Fees	(974)	(2,278)	(2,000)	(2,000)	(5,000)
9310	Vehicle Code Fines	0	0	(8,000)	(8,000)	(1,500)
9429	Building Rental	(827,189)	(821,640)	(760,608)	(778,849)	(822,436)
9532	Aide from County Funds	0	(238,607)	0	0	(820,000)
9646	Recreation Fees	(5,643,318)	(5,516,007)	(5,850,219)	(5,910,690)	(6,590,378)
9730	Donations/Contributions	(124,690)	(84,699)	(85,750)	(94,265)	(88,300)
9790	Revenues-Other	(1,368,002)	(732,406)	(958,833)	(1,340,519)	(8,394,172)
9998	Encumbered Funds	0	0	(83,523)	(78,523)	(12,500)
9999	Reserves	(276,594)	(886,436)	(2,463,144)	(2,518,047)	(878,750)
	Subtotal 9000	(11,690,685)	(12,409,348)	(14,812,077)	(15,330,893)	(22,520,134)
	TOTAL REVENUE	(13,053,184)	(13,599,613)	(17,051,191)	(17,646,718)	(24,383,161)
	NET OVERAGE/(DEFICIT)	0	0	0	0	0

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.

2017-18 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)
- Continued implementation of new Enterprise Resource Planning (ERP) software for the District. (Goal 5a)

GOALS FOR 2018-19

- 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 and ERP software. (Goal 1a, 5a)
- Continue oversight of Department’s area of new Cosumnes CSD website. (Goal 1b)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2016-17	Actual 2017-18	Final 2018-19
How Are We Doing Comments	109	72	85
Volunteer Hours	22,589	14,786	15,000
Records Destroyed (# of boxes)	30	25	35

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Salaries and Benefits	1,065,133	1,100,881	1,134,068	1,260,514
Service and Supplies	263,614	474,402	494,402	440,031
Leases/Loans	0	0	9,293	9,293
Fixed Assets	14,256	32,700	16,622	32,200
Operating Transfers	62,977	152,085	182,085	247,884
Total Expenditures	1,405,981	1,760,068	1,836,618	1,989,922

Revenue by Account	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Operating Transfers	31,387	146,911	207,803	308,605
Property Tax	1,063,684	1,551,634	1,558,350	1,671,317
Vehicle Code Fines	0	8,000	8,000	1,500
Other Revenue	900	0	8,942	0
Encumbered Funds	0	53,523	53,523	8,500
Reserves	71,404	0	0	0
Total Revenue	1,405,981	1,760,068	1,836,618	1,989,922

Budget Highlights

Salaries and Benefits

Unfunded liability contribution, group insurance and worker compensation have increased compared to prior year. Communications position moved from the Communications sub-budget to the Parks Administration sub-budget.

Services and Supplies

Professional Development expenses for staff, which includes conference and training attendance, has been allocated from each sub-budget to the Parks Administration budget. The total expenses within this category have decreased compared to the prior year due to one-time expenses in the Fiscal Year 2017-2018 budget.

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 2018-2019 represents the second year of the ten year payment plan.

Encumbered Funds

Funds for the Continuity of Operations Plan has been included from the prior year.

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.

2017-18 ACCOMPLISHMENTS

- Provided open public recreation swim to 57,771 swimmers at District aquatic facilities. (Goal 4c)
- Provided 1,287 swim lesson classes to 6,091 participants teaching lifesaving skills. (Goals 2c, 4a, 4c)
- Received the American Red Cross Certificate of Appreciation for “Commitment to safety, training, drowning prevention, and certification of more than 200 people with lifesaving skills during the past year in California”. (Goal 2b-c)
- Participated as a host location for the World’s Largest Swim Lesson. (Goal 2c, 4a, 4c)
- 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 47 American Red Cross Lifeguard Training, Water Safety Instructor, and Basic Water Rescue classes; certifying and training 1,368 participants. (Goals 2a, 2c, 4a)
- Conducted approximately 50 hours of training for over 100 lifeguards in the areas of emergency action plans, water rescue skills, CPR/AED, oxygen administration, patient assessment and customer service. (Goals 2a, 2c, 4a)
- Hosted the Healthy Kids Extravaganza, a Health & Wellness event, to bring awareness to childhood obesity. (Goals 2a, 2c, 6c)
- Participated in the implementation of the new ActiveNet recreation software for the Department. (Goal 1a, 5a)
- Recruited and hired over 60 Lifeguards and 20 Food Service Staff for programs and operations during the summer. (Goals 4a-c)
- Provided 26 water safety and drowning prevention education sessions to over 550 pre-school age youth at CSD and external programs. (Goals 2a)
- Updated VGB Main Drain covers in Deep Extreme at Wackford Aquatic Complex and Jerry Fox Swim Center. (Goals 3b-c)
- Implemented concessions staff assisting with Pool Parties, Splash Parties and Field Trip catering. (Goals 1c, 4a-c)

GOALS FOR 2018-19

- Update the facility equipment replacement plan for aquatic & concession operations. (Goals 3c)
- Continue our staff recognition program of internal customer service that provides a positive and engaging workplace through acknowledgment of good work performance. (Goal 1a)
- Implement teambuilding opportunities that include gathering of staff in and outside of work where applicable to help foster a positive work environment. (Goal 1a)
- Provide onsite supervision of staff and programs at Jerry Fox Swim Center, Home Run Snacks, and Clyde’s Cave to ensure high quality programming and service is delivered. (Goal 1a)
- Provide swim lesson program evaluations at the conclusion of all swim lesson sessions to receive comments and concerns of participants. (Goals 4a-c)
- 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)
- Continue to build interdepartmental relationships between Aquatics, Park Ops, and Facilities to enhance and streamline operations at the Wackford Aquatics Complex, Jerry Fox Swim Center and future Elk Grove Aquatic Complex. (Goals 3a-c)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2016-17	Actual 2017-18	Final 2018-19
Hours of Trainings	3,600	3,852	3,900
Swim Lesson Classes	1,261	1,287	1,260
Swim Lesson Participation	6,115	6,092	5,200
Recreation Swim Participation	68,859	57,771	60,000
Swim for Fitness / Water Aerobics Daily Participation	21,598	20,077	18,000
Education / Training Classes	43	47	50
Education / Training Participation	965	1,368	1,000
Wackford Aquatic Pools Rentals	27	30	24
Jerry Fox Swim Center Rentals	35	39	35
Pool Parties	215	230	220
User Group Lane Hours	9,922	10,225	5,400

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Salaries and Benefits	862,652	887,065	850,879	868,395
Service and Supplies	179,781	167,088	174,000	130,134
Operating Transfers	83,329	120,274	190,675	55,721
Total Expenditures	1,125,761	1,174,427	1,215,554	1,054,250

Revenue by Account	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Operating Transfers	11,780	10,652	7,922	300
Building Rental	141,180	75,500	105,798	105,000
Recreation Fees	972,802	1,088,275	1,101,834	948,950
Total Revenue	1,125,761	1,174,427	1,215,554	1,054,250

Budget Highlights

Salaries and Benefits

The Board adopted a new Part Time Salary Schedule which addressed the annual minimum wage increase and classification compaction. As a result, part time expenses have increased and will continue to increase. Group insurance and worker compensation rates increased as well.

Services and Supplies

Total expenses within the Aquatics sub-budget services and supplies category have decreased from prior years due to the projected decrease in projected contracted courses and concession food supplies.

Operating Transfers

Costs associated to overhead are transferred from the Aquatics sub-budget to the Parks Administration sub-budget.

Building Rental

Rentals fees associated with User groups, the school district joint use and aquatic facility rentals.

Recreation Fees

Most of the aquatic programming is planned for a decrease in participation due to the unknown effects from the opening of the new City of Elk Grove Aquatic Center. Staff will look closely at the relationship of program participation to salaries during the Fiscal Year 2018-2019 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.

2017-18 ACCOMPLISHMENTS

- Jenna Brinkman received the Jane H. Adams Professional Development Grant for financial assistance to continue professional development. The \$500 grant will be used to pay the registration fees for Jenna Brinkman to attend a state-wide conference for communication professionals. (Goals 1a, 5a, 5d)
- Implemented the "Get Your Play On" July is Parks and Recreation Month marketing campaign. Received the CPRS District 2 Agency Showcase Marketing Award for the campaign. The campaign increased engagement across social media platforms, provided a fun opportunity to engage with the public which raised awareness of the vital role parks and recreation play in the community. (Goals 1a-c, 4c, 6b)
- Received five first place marketing awards from CalFest (California/Nevada Festivals and Events Association): Best Promotional Poster (Giant Pumpkin Festival), Best Digital Marketing Campaign (Healthy Kids Extravaganza), Best Newspaper Ad (Hot Summer Nights), Best Promotional Item (Making Lives Better tote bag), and Best Magazine (Summer Activity Guide). (Goals 1a-b)
- Increased the District photo and video archives. (Goals 1b, 6c)
- Produced videos for social media including Giant Pumpkin Festival, Preschools, Summer Hiring and Become a Lifeguard. (Goals 1a, 6a)
- Completed the District Fall, Winter/Spring and Summer Activity Guides and produced the District wide monthly e-newsletters. (Goals 1a, 1b, 6c)
- Created advertisements and Fall / Holiday inserts for the Elk Grove Citizen Newspaper. (Goals 1b, 6a)
- Created a movie theater advertisement for the hiring of lifeguards and swim instructors. (Goals 1b, 6a)
- Developed and executed marketing plan for July is Parks and Recreation Month's "Get Your Play On" campaign. (Goals 1a-c)
- Designed themed logo, marketing collateral, social media posts and shirts for 2017 Giant Pumpkin Festival "Giant Pumpkins in The Great Outdoors". (Goals 1a, 1c, 4c)
- Designed "Love Your Park" banners and signs for picnic sites in Elk Grove Park. (Goals 1a, 1b, 4a)
- Reviewed designs of shirts and fliers to maintain graphic standards for District marketing materials. (Goals 1a, 1b)

- Implemented the Parks and Recreation Department’s social media plan. (Goals 1a-c, 6b)
- Reviewed and distributed public service announcements and news releases. (Goals 1a, 1b)
- Designed logos, web graphics and outdoor banners for marketing materials. (Goals 1a, 6b)
- Secured in-kind donations for marketing materials for the Giant Pumpkin Festival. (Goals 5a, 5b)
- Completed 904 graphic and 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 and secured 12 new business sponsors for Giant Pumpkin Festival. (Goal 5c, 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)
- 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 refreshments at Sports volunteer trainings and Recreation Adventure events. (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)
- Coordinated the Park and Recreation department Volunteer Recognition. (Goal 1a)

GOALS FOR 2018-19

- 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. Include extra pages to market the Elk Grove Aquatic Center. (Goals 1a, 1b, 6c)
- Coordinate and produce the District wide bi-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 and inserts for the Elk Grove Citizen Newspaper. (Goals 1b, 6a)
- Design marketing collateral, social media posts and shirt design for 2018 Giant Pumpkin Festival. (Goals 1a, 1c, 4c)
- Create marketing calendar and campaign for “July is Parks and Recreation Month”. (Goals 1a-c, 4c, 6b)

- Identify two new district wide branding opportunities. (Goals 1a, 6a, 6c)
- Review and distribute public service announcements and news releases. (Goals 1a, 1b)
- Create, design and review District logos, shirts, fliers, web graphics and outdoor banners for marketing materials. (Goals 1a, 6b)
- Create new reader board and movie theater advertisements. (Goal 1b)
- Secure in-kind donations for marketing materials for the Giant Pumpkin Festival. (Goals 5a, 5b)
- Complete 1,250 graphic and 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

Measure	Actual 2016-17	Actual 2017-18	Final 2018-19
Graphics Work Orders Completed	904	831	1,313
Communication Orders Completed	1,876	2,051	2,310
Cash Donations (\$)	\$84,699	\$86,957	\$88,300
In Kind Donations (\$)	\$172,199	\$174,853	\$180,000

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Salaries and Benefits	426,689	421,223	423,485	363,439
Service and Supplies	116,452	132,967	133,851	143,854
Fixed Assets	0	0	0	0
Operating Transfers	93,101	88,621	97,136	90,300
Total Expenditures	637,105	642,811	654,472	597,593

Revenue by Account	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Operating Transfers	37,500	37,038	37,038	0
Property Tax	514,906	520,023	523,169	509,293
Donations/Contributions	84,699	85,750	94,265	88,300
Total Revenue	637,105	642,811	654,472	597,593

Budget Highlights

Salaries and Benefits

The Board adopted a new Part Time Salary Schedule which addressed the annual minimum wage increase and classification compaction. As a result, part time expenses have increased and will continue to increase. Group insurance and worker compensation rates increased as well. Communications position moved from the Communications sub-budget to the Parks Administration sub-budget.

Services and Supplies

For greater accountability, department advertising was transitioned from the Parks Administration sub-budget to the Communications sub-budget, resulting in an increase in 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 classes, 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) and a Concussion Training with the CDC Head's Up program.

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).

2017-18 ACCOMPLISHMENTS

- Continued implementation of a field selection process that has increased the number of youth sports organizations, and Elk Grove residents, with access to CSD fields. (Goals 4a-c)
- Continued working relationships with Elk Grove youth sports organizations. (Goal 6c)
- Increased number of gym and field rentals including tournaments by maximizing facility usage and increased communication with field users (Goals 4a-c).
- Worked with the Elk Grove Unified School District to obtain facility use for the CSD youth basketball league. (Goals 6c)
- Worked to improve organization and management of volunteer coaches through implementation of Active Net features that allows online applications and easier communication to teams for coaches. (Goals 1a-c)
- 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)
- Improved process for purchasing and bidding for youth sports leagues jerseys through consolidation and updating forms. (Goals 5a-c)
- Implemented online registration for youth sports leagues through Active Net. (Goals 1a-c)
- Managed online registration for all adult sports programs through Team Sideline. (Goals 1a-c)
- Staff attended numerous outreach events including special events, school open houses and school orientations. (Goals 1a-c).
- Improved part time staffing structure through evaluation and improvements to staff training and interaction. (Goals 1a-c)
- Implemented new Concussion Policy for all youth sport programs including educational materials for parents and additional training for coaches and staff. (Goal 2a, 1b)

- Collaborated with Sacramento Kings to put on a new Jr. Kings Basketball Academy. (Goal 4a-c)

GOALS FOR 2018-19

- 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 a plan to start a long-term agreement for adult sports officials. (Goals 5a-c)
- Create an equipment inventory and life cycle plan for sports including a responsible way to recycle old equipment. (Goals 3b, 3c)
- Continue to maintain a strong partnership with Park Operations to ensure fields are in safe conditions, maintained properly, and open communication regarding events. (Goals 6c)
- Collaborate with community health related companies and by using California Parks and Recreation Society (CPRS) and other industry resources, educate participants on the benefits of involvement in our sports programs. (Goal 6c)
- Continue to 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)
- Research new trends in adult sports programs to offset the decreased participation. (Goals 4a-c)
- Collaborate with local high schools and colleges to offer volunteer opportunities as youth sports league coaches. (Goals 4a-c)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2016-17	Actual 2017-18	Final 2018-19
Youth Teams	284	222	270
Youth Classes / Camps	205	195	250
Youth Participation	6,899	5,828	7,000
Adult Teams	392	325	400
Adult Participation	8,128	7,021	8,200
Facility Rentals			
Field Rentals	1,091	1,364	1,100
Wackford Gym Rentals	868	767	900

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Salaries and Benefits	657,690	719,538	714,779	760,297
Service and Supplies	398,396	409,151	397,750	353,342
Fixed Assets	18,889	0	10,300	0
Operating Transfers	69,335	65,933	65,933	126,637
Deferred Maintenance	21,095	28,230	0	8,230
Total Expenditures	1,165,405	1,237,852	1,188,332	1,248,506

Revenue by Account	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Operating Transfers	16,895	11,190	11,190	10,190
Property Tax	79,061	89,798	46,142	74,681
Building Rental	23,871	23,864	25,000	25,000
Recreation Fees	1,043,077	1,113,000	1,106,000	1,078,885
Reserves (BSP)	0	0	0	59,750
Total Revenue	1,165,405	1,237,852	1,188,332	1,248,506

Budget Highlights

Salaries and Benefits

The Board adopted a new Part Time Salary Schedule which addressed the annual minimum wage increase and classification compaction. As a result, part time expenses have increased and will continue to increase. Group insurance and worker compensation rates increased as well.

Services and Supplies

Total expenses within the Sports sub-budget services and supplies category have decreased due to the anticipated savings from the recent Opterra electricity project.

Operating Transfers / Reserves

Included funds within Operating Transfers; offset by revenue within dedicated field replacement Reserve Account; to fund the field turf replacement at Bartholomew Sports Park.

Recreation Fees

Total Recreation fees have decreased slightly due to the reduction of the Summer Jr. NBA season due to facility limitations.

PARKS & RECREATION DEPARTMENT – YOUTH DEVELOPMENT Sub-Budget 3500

MAJOR FUNCTIONS

The Youth Development section includes Buddy Bunch, Toddler Time, Preschool, 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 up to 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 five elementary schools and one CSD facility. Before school care is offered at two sites and afterschool programming is available at all sites. Students are offered a variety of recreational experiences including group and individual play, crafts, visual and performing arts, sports, clubs, science and homework help.

The Kid Central Off-Track Day Camp and Summer Camp are day camp programs operating from 7:00 a.m. to 6:00 p.m. for elementary school-aged children on school breaks. Kid Central day camp operates at the Elk Grove Youth Center, located in Elk Grove 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.

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.

2017-18 ACCOMPLISHMENTS

- The CSD participated in the Elk Grove/South Sacramento Kindergarten Transition Community Collaborative. The committee's purpose is to share best practices for helping children and families in the community to successfully transition to kindergarten. (Goals 1a, 1b, 4a, 4c, 6c)
- The second annual Tiny Tot Preschool Yearbook was created for the 2017-2018 school year. The book included portraits of all students and classroom candid photos. (Goals 4a, 5d)
- Tiny Tot Preschools partnered with RAD to work with INALLIANCE, a group who works with people with disabilities to provide onsite work experience in a volunteer capacity with the assistance of a coach. (Goals 4a)

- Tiny Tot Preschool provided Parent Education support and tips via the Preschool Press with articles and information for positive parenting practices. (Goals 1a)
- Tiny Tot Preschools currently has two Aides participating in the Teacher in Training program for 2017/18. 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 1,264 pounds of food. The preschool families collected 355 new toys for the CSD Fire Department Toy Drive. (Goal 1a, 4a-c, 5a)
- Tiny Tot Preschools hosted the annual Mother's Day Teas for PreK participants and mothers in May. (Goals 4a-c)
- Teens participated in a week-long bully awareness campaign in October, as part of National Bullying Prevention Month. (Goals 1a, 2a, 4a-c, 5b)
- Youth in Kid Central participated in the fourth season of the MLB Pitch, Hit and run Kick program hosted at all Kid Central sites. First place winners in each category advanced to sectional competitions in Stockton; 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)
- Staff in Kid Central developed and created a Mentorship program allowing staff opportunities for professional development while 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) partnered with the City of Elk Grove's Youth Commission and hosted the annual Teen Forum at the Wackford Community and Aquatic Complex with approximately 50 teens in attendance on November 9. The purpose of the forum was to get direct feedback from teens what activities and events they would like to see provided to them in their community. (Goals 4a-c)
- The Teen Center hosted quarterly Late Night events. Events included Fright Night and movie night, a Black Light event with activities such as glow in the dark games and basketball along with glow in the dark food, and a Sports Mania which included a mix of different sports. (Goals 4a-c)
- TAC partnered with the City of Elk Grove's Youth Commission to host Shape Your Future event at Wackford Community and Aquatic Complex on January 27 with approximately 130 teens in attendance. (Goals 4a-c)
- TAC hosted a Unity Day at Wackford Community and Aquatic Complex with approximately 85 teens in attendance on February 24. A special guest speaker spoke to the teens about achieving goals and reaching your destination outside of your comfort zone. (Goals 4a-c)
- TAC and Teen Leadership Committee (TLC) assisted in the creation and painting of another 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 TLC for middle school youth. (Goals 1a, 1b, 4a, 4b)
- TAC partnered with Elk Grove Unified School District Art and Film teachers for the 5th annual Art in Motion Art & Film Festival highlighting local Elk Grove high school students for their work which was held on April 13 at the Wackford Community and Aquatic Complex. (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)
- RAD 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)
- RAD 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 and a second class time was offered. (Goals 4a-c)
- Participated in the implementation of the new Active Net recreation software for the Department. (Goal 1a, 5a)
- Teen Staff hosted their first Parent Information Night with a special screening of Screenagers. A movie about the impact of the digital age on children and how to help them minimize harmful effects and find balance. (Goals 1a, 4b)
- TAC and TLC partnered with Preschool Teacher, Kelly Croisdale, to complete the mural on the adjacent wall in Elk Grove Park to the one that was done the year prior. (Goals 4a-c)

GOALS FOR 2018-19

- 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)
- Develop and maintain relationships with Elk Grove Unified School District to provide quality customer service and facilitate community problem solving. (Goal 6c)
- Assess training needs of full time and part time staff and develop and implement trainings for professional growth and development. (Goals 1a, 1b, 2a, 2c)
- Teen program staff will create and implement two Parent Information Nights. (Goals 1a, 4b)
- Make program observations a priority to ensure safety and quality assurance at Teen and Kid Central sites. (Goals 2a, 2c)
- TAC lead and implement two community events. (Goals 1a, 1b, 4a, 4b)
- Partner with the City of Elk Grove’s Youth Commission on one event. (Goals 1a, 1b, 4a, 4b)
- RAD programming to add more time slots for Open Rec classes and fun for participants. (Goals 4a-c)
- Increase marketing efforts to generate growth in attendance and revenue for Teens and Kid Central programs and camps. (Goals 5a, 5c)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2016-17	Actual 2017-18	Final 2018-19
Preschool Participation	6,707	6,753	6,801
School Age Attendance	8,377	8,241	8,325
Teen Summer Camp Participation	1,772	2,363	2,043
Teen After School Participation	8,090	9,383	8,336

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Salaries and Benefits	1,859,743	1,952,410	1,975,241	1,832,806
Service and Supplies	343,851	332,541	328,624	164,935
Leases / Loans	16,433	16,434	0	0
Operating Transfers	35,569	27,773	26,420	177,992
Reserve Increase	0	15,500	15,500	0
Total Expenditures	2,258,897	2,344,618	2,345,785	2,175,733

Revenue by Account	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Operating Transfers	7,251	1,000	1,525	1,000
Property Tax	20,887	70,329	121,000	0
Recreation Fees	2,228,711	2,273,289	2,223,160	2,174,733
Total Revenue	2,258,897	2,344,618	2,345,785	2,175,733

Budget Highlights

Salaries and Benefits

Due to reorganization within the Community Services Division, staffing between the Youth Development, Special Events and newly created Community Enrichment and Partnership sections have been repositioned. This resulted in a decrease in Salaries and Benefits in the Youth Development sub-budget.

Services and Supplies

Expenses associated to contracted classes were repositioned from the Youth Development section to the newly created Community Enrichment and Partnership section. This resulted in a decrease in Services and Supplies in the Youth Development sub-budget.

Recreation Fees

Revenue associated to contracted classes was repositioned from the Youth Development section to the newly created Community Enrichment and Partnership section. This resulted in a decrease in Recreation Fees in the Youth Development sub-budget.

PARKS & RECREATION DEPARTMENT – SPECIAL EVENTS Sub-Budget 3600

MAJOR FUNCTIONS

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

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

In addition, the only regional event is The Elk Grove Giant Pumpkin Festival which is an annual 2-day event held in Elk Grove Regional Park on the first weekend in October. The Special Events section is responsible for multiple lead areas: Vendors, Entertainment, Procurement, the Theme with Look and Feel, the Pumpkin Launch, the Pumpkin Store, the AG Area, Parking, Pumpkin Taxis and help manage overall Logistics.

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

2017-18 ACCOMPLISHMENTS

- Received the Best of Elk Grove award for “Best Community Event/Festival” for its Elk Grove Giant Pumpkin Festival for the sixth time. (Goals 1a, 4a-c)
- Hosted the second annual event Kids Night Out, Parents Night Off based on community need and recreation trends. There were 68 participants that attended. (Goals 1a, 1c, 4c)
- Special Events staff hosted four sold-out Father Daughter Dances in February. (Goals 1a, 4a-c)
- Staff revived the Elk Grove Giant Pumpkin Festival event with various new amenities and an increased social media and marketing presence which in turn helped increase attendance to 50,000 in 2017. (Goals 1a, 1b, 4a, 4c)
- Participated in the implementation of the new recreation software Active Net for the Department. (Goal 1a, 5a)
- Special Events staff assisted the Communications team in implementing the new District mascot, Sammy. He was introduced at a pop up event at Laguna Community Park in July. (Goal 1a, 4a-c)
- Inventoried Special Events equipment and determined which equipment would be available for internal/external reservations. Included estimated date of purchase and date of replacement needed. (Goal 3b, 3c)
- Special Events staff coordinated a shaved ice event to celebrate the renovation of Foulks Park. (Goals 1a, c, 3a)
- Special Events staff partnered with the City of Elk Grove to host a park dedication for the new Porto Park. (Goals 1a, c, 3a)
- Special Events staff assisted with the survey process for the new District Master Plan at multiple locations. (Goals 1b, 4a)
- Special Events staff hosted the first pop up event with the Messy Me Art in the Park event. It was a free event held at Johnson Park in March. (Goals 1a, 4a-c)
- Staff worked in collaboration with the Park Planning and the Communications team to host the opening celebration for George Park, the first CSD only park opening in multiple years. (Goals 1a, 3a, 4a-c)

- Special Events staff partnered with the City of Elk Grove to host the first FitFest event which combined the Kids Warrior Challenge event, Elk Grove Gauntlet competition, and fitness festival with a free Kids Zone area. (Goals 1a, 4a-c)

GOALS FOR 2018-19

- 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)
- Develop a system within the new recreation software to utilize Vendor applications. (Goal 1b, 6a)
- 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 event calendars. (Goal 1b, 1c, 4a-c)
- Collaborate with the City of Elk Grove to host the first annual FitFest to include the District’s Kids Warrior Challenge along with the City of Elk Grove’s Gauntlet competition. FitFest will also include Healthy Family Festival that will provide multiple free activities for children. (Goals 1b, 1c, 4 a-c)
- Create event activities that foster both mental and physical development for the youth in our community through hands on activities at special events including but not limited to: Mother Son Wacky Golf, FitFest and Healthy Family Fest, Pop Up Events and the Giant Pumpkin Festival. (Goal 4a, 4c)
- Host four community neighborhood Pop Up Events within the community based on the feedback received from the Master Plan. (Goals 1 a-c, 4a-c)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2016-17	Actual 2017-18	Final 2018-19
Regional Event	1	1	1
Community Events	30	26	30
Community Events Participation	78,073	67,111	64,981

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Salaries and Benefits	488,105	488,503	487,739	404,341
Service and Supplies	481,085	505,972	477,463	379,549
Fixed Assets	0	13,000	0	13,000
Operating Transfers	29,049	30,283	32,505	5,862
Total Expenditures	998,238	1,037,758	997,707	802,752

Revenue by Account	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Operating Transfers	71,782	70,950	78,865	75,000
Property Tax	418,518	469,545	430,064	452,109
Recreation Fees	482,477	473,532	459,746	274,668
Other Revenue	25,461	23,731	29,032	975
Total Revenue	998,238	1,037,758	997,707	802,752

Budget Highlights

Salaries and Benefits

The Special Events section oversees two Recreation Coordinator positions as well as a portion of a Part Time position that is shared with the Community Enrichment and Partnerships section.

Services and Supplies

For the 2018 Giant Pumpkin Festival, the Community Services Leadership Team has divided up the lead areas between the supervisors through the Community Services Division. The Special Events team will oversee Vendors, Entertainment, Procurement, the Theme with Look and Feel, the Pumpkin Launch, the Pumpkin Store, the AG Area, a possible Beer Garden, Parking, Pumpkin Taxis and help manage overall Logistics. The staff will continue to contract out parking duties, but will receive assistance from Park Operations to create a more efficient parking plan.

Expenses associated to contracted classes were repositioned from the Special Events section to the newly created Community Enrichment and Partnership section. This resulted in a decrease in Services and Supplies in the Special Events sub-budget.

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.

Recreation Fees

Revenue associated to contracted classes was repositioned from the Special Events section to the newly created Community Enrichment and Partnership section. This resulted in a decrease in Recreation Fees in the Special Events sub-budget.

**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 three lakes, four par-3 holes, four par-4 holes and one par-5 hole. Six holes play directly adjacent to a water hazard. Staff maintains all areas of the golf course and common areas including parking lot.

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

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

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

2017-18 ACCOMPLISHMENTS

- Converted areas under densely populated trees to bark which improves aesthetics, reduces maintenance cost (less water, mowing, fertilizing), while improving playability. (Goals 2b, 2c, 3a, 3c, 4a, 5b)
- Continued “water reduction plan” that reduced water usage approximately 35% during the growing season (July – October). (Goal 3b)
- Installed gravel cart paths throughout the golf course to allow golfers to rent carts after heavy rains or frost delays. (Goals 2b, 2c, 3a, 3c, 4a, 5b)
- Driving range mats were covered and raised planter beds were installed behind the mats to improve our customers experience here at Emerald Lakes. (Goals 2b, 3a, 4a, 5c,)
- We improved the equipment maintenance program by adhering to scheduled maintenance dates. (Goals 2b, 2c, 3b, 3c, 5b)
- Staff is currently working with City authorities in regards to excessive water management practices (discharging standing water into our basin). (Goals 6a, 6b, 6c)
- Staff hosted four CSD tournaments. (Goals 4a-4c)
- Staff continues to develop The First Tee of Greater Sacramento Elk Grove chapter. We incorporated the LPGA junior league and US Kids Golf League. The programs were adjusted to capture the younger kids wanting to participate. (Goals 4a, 4b)
- Staff continues to use social media avenues (Facebook, Twitter, Instagram) to generate new interest in the golf course. Staff will continue to cross market with other CSD programs such as Wacky Golf, Healthy Kids’ Faire, Tiny Tots Pre-school field trip and after school programs). (Goals 1b, 1c)
- The Pro Shop began to provide new products for purchase in strategic locations to better help increase revenue and offer a better shopping experience. (Goals 1a, 1c, 5b, 5c, 5d)

- Created new marketing materials such as an update tri-fold pamphlet and handouts to help promote course activities. (Goals 1b, 4b, 4c)
- Created a Friday night mentor league catering to women golfers. This league introduces new female golfers to course play without the pressure of pace of play. This is a more relaxed environment. (Goals 4a, 4b)
- Focused on customer service training with all staff. Staff identified the needs of the customer which led to change in merchandise options. (Goals 1a, 4a, 4c, 5a, 6b)
- Pro Shop and Driving Range staff has been crossed trained on each area. This allows management the ability to utilize existing staff in places of need at any given time. (Goal 1a)

GOALS FOR 2018-19

- Foster employee learning and growth by providing training and educational resources for employees in irrigation, software management, new golf programming and best business practices. (Goal 1a)
- Continue to develop new marketing programs (social media, movie theater advertising, cross promotion within CSD) that encourage more youth to become involved in the game of golf. (Goals 1b, 1d)
- Continue to explore revenue generating opportunities through custom fitting and orders, marketing for corporate outings and expansion of our online and social media postings. (Goals 1b, 4a, 4b, 4c, 5b, 5d)
- Maintain relationships with the current community groups utilizing the golf course: Emerald Lake Men’s and Women’s Clubs and the Del Webb Men’s Club, and research and recruit new community groups to create ongoing participation at the golf course through leagues, lessons and tournaments. (Goal 6c)
- Increase the golf lessons through new programs and subcontractors to promote healthy and active lifestyles and bring new players to the course. (Goals 5b, 5c)
- Create a facility management plan for all golf course assets and buildings. (Goals 3b, 3c, 5e)
- Maintain facility standards to ensure a safe, clean and green golf course facility and prioritize equipment or asset replacement based on safety concerns. (Goals 3b, 3c)
- With the help of our recreation manager we will begin the process of seeking sponsorship and advertisement opportunities to generate additional revenue for the course. (Goal 5d)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2016-17	Actual 2017-18	Final 2018-19
Golf Lesson Participants	1,010	1,678	1,300
Golf Rounds Played	26,043	29,823	29,500
Number of annual tournaments	94	78	80

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Salaries and Benefits	757,013	780,139	763,378	777,451
Service and Supplies	384,159	402,304	423,943	402,161
Leases / Loans	13,789	11,088	11,088	8,325
Fixed Assets	0	11,500	14,020	0
Operating Transfers	13,258	7,429	7,429	6,462
Total Expenditures	1,219,505	1,212,460	1,192,858	1,194,399

Revenue by Account	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Operating Transfers	570	1,000	1,000	500
Property Tax	405,086	302,837	296,479	302,099
Recreation Fees	788,940	902,123	883,658	884,800
Other Revenue	6,828	6,500	11,721	7,000
Total Revenue	1,219,505	1,212,460	1,192,858	1,194,399

Budget Highlights

Salaries and Benefits

The Board adopted a new Part Time Salary Schedule which addressed the annual minimum wage increase and classification compaction. As a result, part time expenses have increased and will continue to increase. Group insurance and worker compensation rates increased as well.

Services and Supplies

Total expenses within the Golf sub-budget services and supplies category have decreased due to the anticipated savings from the recent Opterra electricity project and a decrease in recreation supplies.

Emerald Lakes Golf Course staff plan to renovate the first tee and address erosion control on the fifth green. Staff will continue to identify and remove turf in areas throughout the facility that will not hinder the play of our customers while reducing water and maintenance cost.

Recreation Fees

With unpredictable weather and increased course fees, staff is projecting a nominal increase in overall recreation fees. Staff will evaluate revenue projections at mid-year after having some time to analyze earnings after a recent change in merchandise options and the installation of the new range cover.

PARKS & RECREATION DEPARTMENT – FACILITIES

Sub-Budget 3800

MAJOR FUNCTIONS

CSD 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.

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

2017-18 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 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 new city aquatics center in order to ensure that we are designing facilities to meet the current needs of our community. (Goal 3a)
- Maintained facility reservation web pages and dedicated pages to all rental facilities. (Goals 1b, 5b)
- Updated picnic reservation process to simplify it for customers and to increase staff efficiencies. (Goals 1a, 1b, 5b, 5c)
- Wackford Aquatic Complex installed new diving boards, upgraded chlorinator, new main drain covers, strainer baskets, and a refurbished starting block. (Goal 3c)
- Staff began the execution of the agreement between the CSD and City of Elk Grove for oversight and management of the City's new Aquatic Center. (Goals 4 a-c)
- Helped lead the implementation of the new recreation software for the Department. Recreation Supervisor continues to lead and support staff with the new software. (Goals 1a, 5a)
- Sound systems up graded at the Laguna Town Hall and Wackford Community & Aquatic Complex. (Goals 3b, 3c)

GOALS FOR 2018-19

- 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)
- Update and evaluate facility reservation evaluation and guest check out process. (Goals 1b, 5c)
- Re-evaluate picnic reservation process to simplify it for customers and to increase staff efficiencies. (Goals 1a, 1b, 5b, 5c)
- Staff will continue to execute the agreement between the CSD and City of Elk Grove for oversight and management of the City’s new Aquatic Center. (Goals 4 a-c)
- Continue to upgrade equipment available to facility renters to maintain and improve existing rental standards. (Goals 3b, 3c, 4c)
- Continue to help staff with the new recreation software for the Department. (Goals 1a, 5a)

PROJECTS FOR 2018-19

- Elk Grove Park Pavilion: Exterior Paint
- Elk Grove Recreation Center: Window replacements for room 1 and 10
- Johnson Recreation Center: HVAC replacement

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2016-17	Actual 2017-18	Final 2018-19
Laguna Town Hall Rentals	127	149	131
Pavilion & Strauss Island Rentals	78	73	70
Wackford Community and Aquatic Complex Rentals	456	438	426
Picnic Site Rentals	450	440	460

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Salaries and Benefits	809,703	848,896	1,032,413	1,843,887
Service and Supplies	1,353,217	1,239,771	1,639,998	1,650,811
Leases / Loans	0	26,923	27,669	32,251
Fixed Assets	61,147	86,730	96,655	45,000
Operating Transfers	117,225	110,538	110,538	109,477
Deferred Maintenance	0	20,220	0	12,814
Total Expenditures	2,341,291	2,333,078	2,907,273	3,694,240

Revenue by Account	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Operating Transfers	77,650	29,000	39,109	5,000
Property Tax	1,607,052	1,595,834	1,624,696	1,716,448
Building Rental	656,589	661,244	648,051	692,436
Recreation Fees	0	0	136,292	802,226
Other Revenue	0	0	362,222	474,130
Encumbered	0	30,000	25,000	4,000
Reserves	0	17,000	71,903	0
Total Revenue	2,341,291	2,333,078	2,907,273	3,694,240

Budget Highlights

Salaries and Benefits

The Board adopted a new Part Time Salary Schedule which addressed the annual minimum wage increase and classification compaction. As a result, part time expenses have increased and will continue to increase. In addition, the inclusion of the City of Elk Grove Aquatic Center budget resulted in an increase in salary and benefits. Group insurance and worker compensation rates increased as well.

Services and Supplies

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: Elk Grove Recreation Center Window replacements and HVAC replacement at the Johnson Recreation Center.

Encumbered

Purchase of strainer basket for Wackford Community & Aquatic Complex.

Building Rental and Recreation Fees

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. In addition, the inclusion of the City of Elk Grove Aquatic Center budget resulted in an increase in revenue within the Facility sub-budget.

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.

2017-18 ACCOMPLISHMENTS

- Completed 6.3 acres of new park construction; Porto Park (City of Elk Grove) & George Park. (Goals 2b, 3a-c)
- Completed construction of two park improvement projects; Foulks & Oneto Playground Replacement & Betschart Park Trail Improvements. (Goals 2b, 3a-c)
- Completed 95% construction documents (w/consultant) for 20 acre Oasis Community Park (City of Elk Grove). (Goals 2b, 3a-c)
- Completed community outreach and concept plan for one new park 5 acres Singh & Kaur Park (City of Elk Grove). (Goals 2b, 3a-c)
- Completed 100% construction documents for park renovation at McConnell Park. (Goals 2b, 3a-c)
- Completed 35% construction documents for one new park, 5 acres Singh & Kaur Park (City of Elk Grove). (Goals 2b, 3a-c)
- Completed 100% construction documents for one park improvement project; Betschart Park Trail Improvements. (Goals 2b, 3a-c)
- Completed 30% construction documents for one park improvement project; Veterans Memorial. (Goals 2b, 3a-c)
- Completed (w/consultant) Facilities Master Planning Portions of the 2018 Parks & Recreation Master Plan. (Goals 1c, 4a, 5e, 6c)
- Provided plan checking services for civil and landscape improvement plans for parks, trails and landscape corridors (post entitlement) for 42 new development projects. (Goals 1c, 4a, 5e, 6c)
- Provided pre-entitlement review of nine new development projects involving parks, trail and landscape corridors. (Goals 1b, 2b, 3a-c)

GOALS FOR 2018-19

- Manage the planning, design and construction of 11 projects as identified in the 2018-19 CIP. (Goals 2b, 3a-c)
- Provide customer service for both internal and external customers. (Goals 1b, 1c)
- Conduct long range planning services for parks, park facilities, trails and landscape corridors. (Goals 1c, 4a, 5e, 6c)
- Complete construction documents for Singh & Kaur Park. (Goals 2b, 3a-c)
- Complete construction documents for Batey and Wackman Playground Revitalization, Town Square Park Playground Revitalization and Lichtenberger and Pedersen Playground Revitalization. (Goals 2b, 3a-c)
- Complete construction of Batey and Wackman Park Playground Revitalization and Morse Park Dog Park Upgrades. (Goals 2b, 3a-c)
- Complete construction of Oasis Community Park (20 acres) (City of Elk Grove). (Goals 2b, 3a-c)
- Complete construction of McConnell Park Renovation. (Goals 2b, 3a-c)
- Complete construction of Phase one 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 1.3 acre Madeira East South. City of Elk Grove (Goals 2b, 3a-c)
- Complete Business and Operations Study, 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 planning services for new pre-entitlement projects. (Goal 1b)

PERFORMANCE / WORKLOAD MEASURES

Measure	Budget 2016-17	Budget 2017-18	Proposed 2018-19
Capital Improvement Projects	15	14	11

BUDGET SUMMARY

Expenses by Category	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Salaries and Benefits	346,823	523,944	523,944	483,729
Service and Supplies	14,984	39,404	39,404	0
Fixed Assets	2,066,637	4,741,676	4,741,676	10,504,470
Operating Transfers	18,984	3,095	3,095	0
Total Expenditures	2,447,429	5,308,119	5,308,119	10,988,199

Revenue by Account	Actual 2016-17	Adopted 2017-18	Projected 2017-18	Final 2018-19
Operating Transfers	935,449	1,931,373	1,931,373	1,462,432
Plan Check	2,278	2,000	2,000	5,000
Aide from County Funds	0	0	0	820,000
Other Revenue	694,670	928,602	928,602	7,881,767
Reserves	815,032	2,446,144	2,446,144	819,000
Total Revenue	2,447,429	5,308,119	5,308,119	10,988,199

Budget Highlights

Salaries and Benefits

Salary expenses fund three full time positions and one part time position within the Park Planning Division. Total salary and benefits expenses have decreased compared to the prior year due to reduction in part time costs.

Services and Supplies

Service and supply expenses (e.g., office supplies, toner, books, etc.) have been reallocated to the Parks Administration Division.

Fixed Assets

This category contains capital projects from the Fiscal Year 2017-2018 of the five-year 2017-2022 CIP.

Other Revenue

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

PARKS & RECREATION DEPARTMENT – COMMUNITY ENRICHMENT & PARTNERSHIP Sub-Budget 3000

MAJOR FUNCTIONS

The Community Enrichment & Partnership section oversees the CSD's Community Support Program. 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.

This team also facilitates all Large Special Event Rentals that take place in Elk Grove Regional Park. Staff ensures all permits are in place, assist with logistic planning and act as a liaison with Cosumnes CSD Fire and Elk Grove Police Department to ensure all of the events are up to code and safe for our community.

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

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

2017-18 ACCOMPLISHMENTS

- Participated in the implementation of the new Active Net recreation software for the Department. (Goals 1a, 5a)
- Developed a system within Active Net to track the value provided through the Community Support Program as well as schedule equipment & facilities. (Goals 1b, 6a)
- Staff created a new Class Proposal through Active Net (Goals 1a-c)
- Staff updated and distributed the new Contract Instructor Manual as well as the Independent Contractor Agreement for the second half of 2018. (Goals 1a, 1b, 2a, 4c)
- Staff solicited new class proposals and signed agreements new instructors. (Goals 4a-c)
- Facilitated 59 events through the Community Support Program, provided local non-profit organizations with equipment, facilities or hosted various community events. (Goals 1a, 1b, 4a, 4b, 4c)
- Accepted 43 Community Support Program applications for the 2019 calendar year. (Goals 1a, 1b, 4a, 4b, 4c)
- Staff facilitated the 2019 Giant Pumpkin Growers Forum in March 2018, providing tips and tools to grow Giant Pumpkins and to provide an opportunity for our local community to purchase seeds from various record setting pumpkins. (Goals 1b, 1c, 4a)
- Staff hosted CSD information booths at the Multicultural Festival, the Dickens Fair, Big Truck Day, the TOFA Health & Wellness Event and Elk Fest to provide program and event information to our community. Staff also took the opportunity to obtain feedback about what our community likes, dislikes and would like to see the CSD offer more of. (Goals 1a, 1b, 1c, 4a)

GOALS FOR 2018-19

- Provide all contracted instructors with emergency response training as well as basic emergency information in the instructor procedure manual packet. (Goals 2a, 3c)

- Create a new Special Event Rental Application to assist the facilitation of large special events that take place in Elk Grove Regional Park. (Goals 1a, 1b, 2a, 2c)
- Create Terms and Conditions specifically related to Community Support Program events and update in Active Net (Goals 1a, 1b)
- Create a Contracted Class Marketing Plan, which will detail the process for each class and instructor. (Goals 1a, 1b)
- Solicit surveys/feedback from underrepresented community members as to what programs/events they would like to see offered in our community. (Goals 4a-c)
- Search out and expand programming in the following areas: Teens, Health & Wellness, Connecting with Nature and Active Adults. (Goals 4a-c)
- Host a planning meeting with the City of Elk Grove for 2019 and facilitate a Partnership Agreement that incorporates all special events, facility usage and benefits to both organizations. (Goals 4a-c, 6a)
- Create a Post Event Recap that each organization which received a grant through the Community Support Program will be required to complete following the completion of the event, including attendance & financial data as well as whether the event met the goals set forth for the event. (Goals 1c, 4c, 5a-c)
- Create a contracted class Showcase Event leading into Summer 2019 registration where community members can come get information and hands on experience with the camps/classes offered during the summer. (Goals 1b-c)

PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2016-17	Actual 2017-18	Final 2018-19
Community Partnership Events	51	54	61
Enrichment Classes	965	883	920
Enrichment Participation	7,833	7,432	7,599

BUDGET SUMMARY

Expenses by Category	Final 2018-19
Salaries and Benefits	320,956
Service and Supplies	284,507
Operating Transfers	32,104
Total Expenditures	637,567

Revenue by Account	Final 2018-19
Property Tax	181,151
Recreation Fees	426,116
Other Revenue	30,300
Total Revenue	637,567

Budget Highlights

Salaries and Benefits

The Community Enrichment and Partnerships sub-budget includes two full time Recreation Coordinators, one Recreation Supervisor and a portion of a Sr. Recreation Specialist position which is shared with Special Events.

Services and Supplies

This year's budget includes instructor payments and basic replacement equipment for contracted classes, as well as general marketing and promotional materials to be used at various events.

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 continue to process all expenses through the Active Net and fees will be set up to go directly into the Community Support sub-budget. Immediately following each event, transfers will distribute fees to the appropriate department.

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Additional Staffing Needs by Department

Administration			
Position Classification	FTE	Est. Total Cost	Justification
Senior Management Analyst	1.0	\$ 115,000.00	Administration/General Manager needs support and redundancy within department.
Subtotal	1.0	\$ 115,000.00	
Fire			
Position Classification	FTE	Est. Total Cost	Justification
Assistant Fire Marshal	1.0	\$ 232,000.00	Fire Prevention Division needs additional supervision and planning to meet Strategic Plan goals. Fee programs need revision.
Additional Medic Unit	6.0	\$ 750,000.00	Implement option to address impacts of ambulance call volume and unit-hour-utilization.
Battalion Chief - B37	3.0	\$ 767,000.00	Current line B/C span of control is nine; industry standard is less than seven. Call volume continuing to rise.
Subtotal	10.0	\$ 1,749,000.00	
Parks & Recreation			
Position Classification	FTE	Est. Total Cost	Justification
Public Information Manager	1.0	\$ 110,000.00	To meet the Board's priorities and the 2018 Master Plan Goals. Position would manage Communications section and help improve District-wide media, outreach and communications.
Recreation Supervisor	1.0	\$ 93,000.00	Preschool programming, which generates \$1.2 million in revenue, does not have a Supervisor position. New position will alleviate workload from current Manager, which supervises five programs and eight direct reporting staff.
Recreation Coordinator	2.0	\$ 148,000.00	To meet the Board's priorities and the 2018 Master Plan Goals. Positions would manage "Outreach/Volunteer Coordination" and "Multi-Cultural Programming/Active Adult Recreation".
Asset Management Program Manager	1.0	\$ 110,000.00	To meet the Board's priorities and the 2018 Master Plan Goals. Position would acquire, create and manage a District-wide asset management system for parks, facilities and stations.
Administrative Specialist	1.0	\$ 77,000.00	Park Operations and Park Planning Divisions require additional administrative support to meet District's growing park development and park maintenance needs.
Subtotal	6.0	\$ 538,000.00	
Total Positions Needed	17.0	\$ 2,402,000.00	

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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.

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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

APPENDIX - ACRONYMS

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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