

Fiscal Year 2018-19 Final Budget Landscape and Lighting

Cosumnes Community Services District



Enriching Community
Saving Lives

DISTRICT WIDE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

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

DIVISION DESCRIPTION

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

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

MAJOR FUNCTIONS

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

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

FUNDING SOURCE

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

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

BENEFIT OF FUNDING

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

2017/18 ACCOMPLISHMENTS

- Landscape Maintenance of District Streetscapes and Interchanges Contract. Staff created a very succinct specification for the new Streetscape Landscape Maintenance contract. This includes reducing the frequency of fertilization, and moving to a more natural pruning practices to promote natural growth. (Goal 3b, 5b)
- Park Maintenance Management Plan (PMMP). Portions of the PMMP were updated. The PMMP is used to help plan for the future, ensure financial sustainability, and identify future asset replacement. (Goal 3c, 4b-c, 5e, 6c)
- Irrigation System Upgrades. Fifteen irrigation site locations throughout the District received varying degrees of upgrades that allow irrigation sites to be controlled from the newest version of Motorola's central control system. Among the technological advances of this new system is the ability to communicate to sites in the field via 4g cellular systems, which has drastically reduced the amount of time it takes data to transfer from our central control computer to irrigation sites. By upgrading these sites and utilizing them as "hubs" we have also been able to add other nearby irrigation sites to the new system while still utilizing existing equipment. (Goal 3b)
- Funding Plan for Benefit Zones 3 and 6. Task two – the Public Opinion Survey and Feasibility Analysis was conducted. The feedback from the survey was that the support needed to increase the assessments was not there thus the remaining tasks to conduct a Proposition 2018 ballot were suspended. (Goal 3c, 4a-c 5d-e, 6c)
- Bermudagrass Conversion Project. Phase one of a three year Bermuda grass conversion was completed at Laguna Community Park (LCP). Staff began addressing community needs by testing a new species of grass. Staff will be performing tests and tracking maintenance cost for durability and maintenance needs as well as tracking saving on additional costs. This species of grass may lead to less down time and more field playability for sports groups. (Goal 3a-c, 4a-c, 6c)
- Sidewalk repair and replacement. Approximately 70,400 square feet of sidewalks throughout the District were repaired or replaced where lifts or cracks posed potential safety hazards. (Goal 2b-c, 3b-c)
- Staff Engagement. Park Operations continued to invest in staff and their futures by offering training and self-awareness techniques through the 34 Strong program. The development of staff is an important step towards positioning staff for career advancement. (Goal 1a, 6b)
- Staff Development. The Division reorganized staff into area specific crews. This created a more linear reporting structure, and has allowed employees to take more ownership of their areas. Reorganizing also has fostered a teaching culture focused on preparing staff for career growth opportunities. The Division held monthly Lunch and Learns lead by staff on topics the staff showed an interest in learning about. Topics included pool chemical testing, irrigation backflow process and horticultural topics. The Division also converted one Full Time Park Maintenance Worker Sr. position into two Park Maintenance Worker entry level positions creating new opportunities for part time staff. (Goal 1a, 6b)

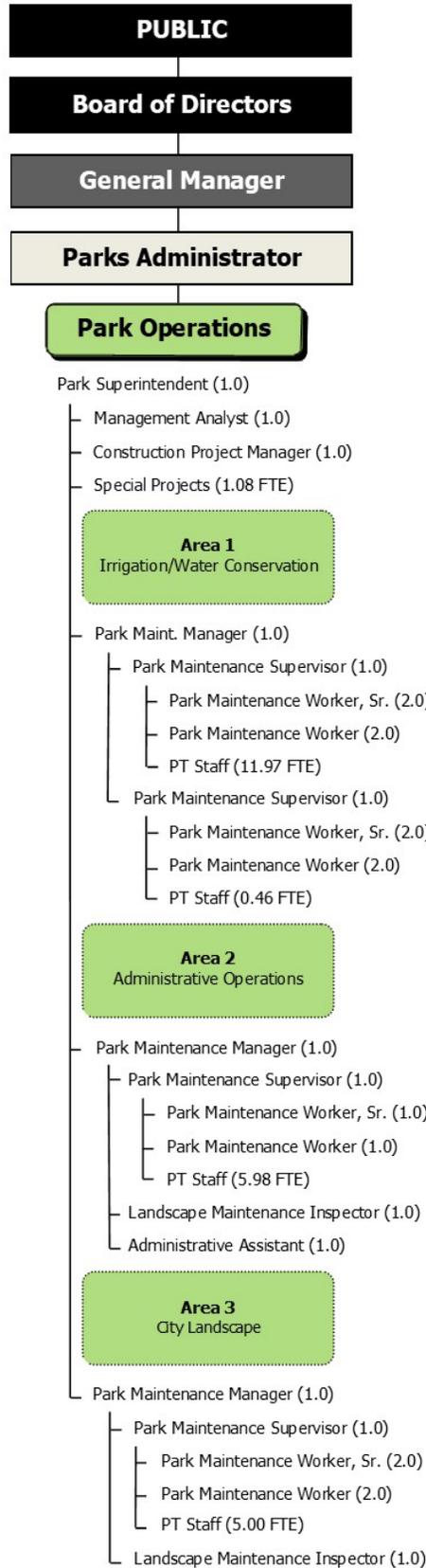
GOALS FOR 2018/19

- Master Plan Implantation. Staff will select projects and make decisions based on the new principals of the Plan for Play, Parks, Recreation and Facilities Master Plan. (Goal 1c, 3a-c, 4a, 5e, 6c)
- Asset Management Software. The purchase of an Asset Management Program for the Department will be key to future sustainability of the Landscape and Lighting funding to ensure that both assets and funding are available for future generations to enjoy. (Goal 3c, 5a, c, e)
- Staff Engagement. Park Operations will continue to invest in staff and their career growth potential by offering training and self-awareness techniques through the Strength Finders 34 Strong program. The development of the staff is an important step towards succession planning. The next few years may bring many retirements to the Park Operations Division at key positions. (Goal 1a, 6b)

- Staff Development. The Division will continue with the Lunch and Learn meetings as well as continue the Strength Finders Q12 program to foster staff engagement, dedication and satisfaction with their jobs. (Goal 1a, 6b)
- The Division will continue to advance its use of technology by utilizing a medley of web-based applications ranging from tree inventory to the daily dispatch system. This year staff will implement an irrigation inventory room. This system will better track where irrigations supplies are used in an effort to more accurately allocate costs across benefit zones. (Goal 1a, 6b)
- Kloss Softball Complex Renovation at Elk Grove Park. Staff will complete phase two of the renovation project. This will include replacing the roofs on both the bathroom and snack bar facilities. Concrete furniture will also replace the dilapidated furniture ensuring asset longevity. (Goal 2c, 3a, 4a)
- Bartholomew Sports Complex Sports Turf Replacement. The synthetic turf at Bartholomew Sport Complex has reached its useful life and will be replaced. A synthetic sports turf allows sports group to play year-round, as well as during inclement weather when normal turf fields are closed due to water saturation. (Goal 3a-c, 4a-c)
- Partnerships. Continue to establish relationships with Home Owner Associations (HOAs), and special interest groups, such as garden clubs, and other government agencies. (Goal 4a-c)
- Safety training. Send staff to trainings that promote safety for staff as well as park and facility patrons.
- Sidewalk repair and replacement. Approximately 52,000 square feet of sidewalks throughout the District will be repaired or replaced where lifts or cracks pose a potential safety hazards. (Goal 2b-c, 3b-c)
- Environmentally Sustainable Practices. Ensure a sustainable park & recreation system by allocating staff and resources based on sound operational practices to ensure long-term operation and maintainability. (Goal 5a-e, 6c)
- Benefit Zones 3 & 6 Funding. Educate residents in low funded Benefit Zones on the mechanics of Landscape and Lighting funding as well as build community relationships to create community champions to help educate residents of impending reductions and gather input on the community's priority of limited funds for expenditure. (Goal 1c, 3c, 4a-c, 5d-e, 6c)

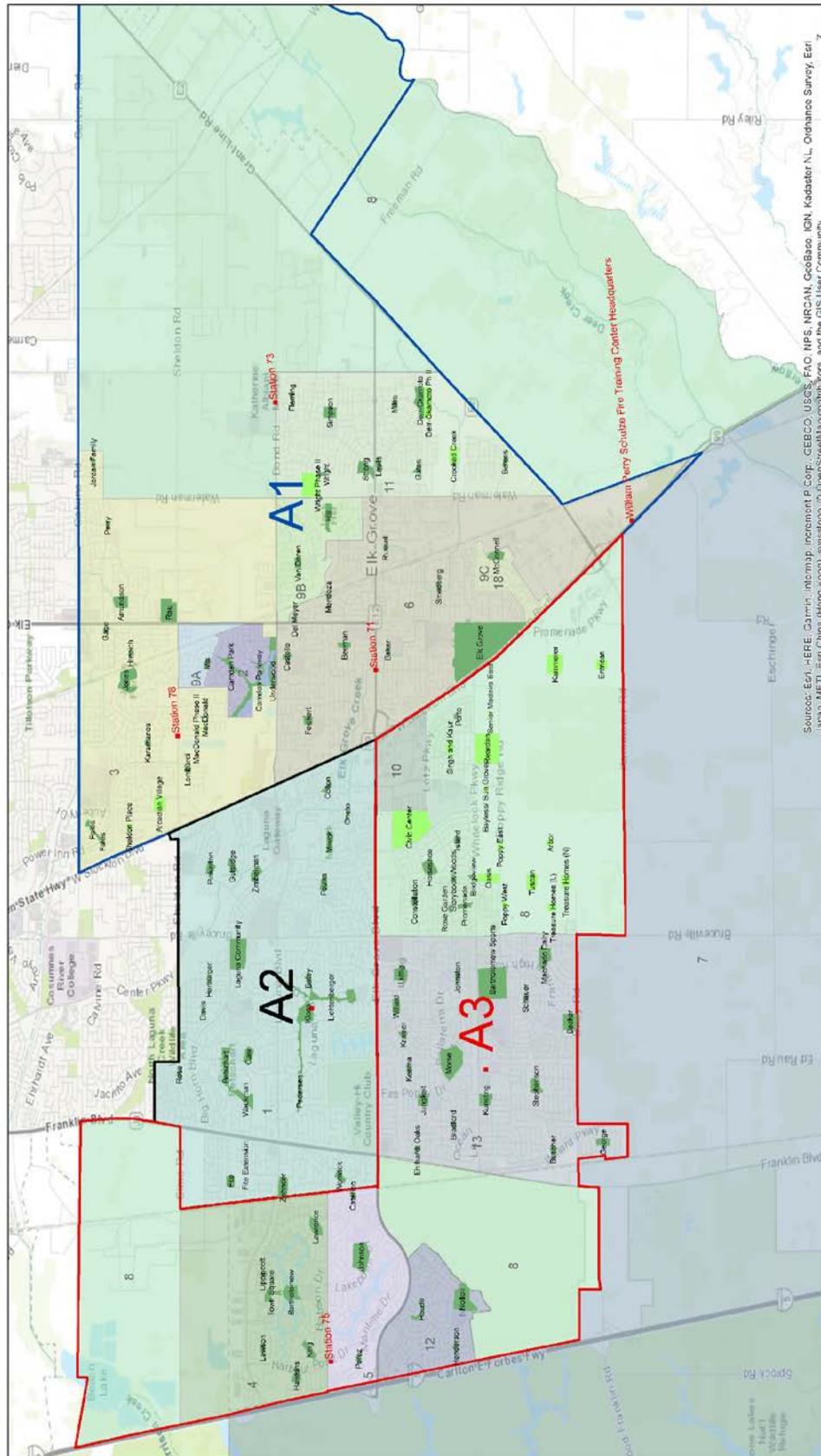
PERFORMANCE / WORKLOAD MEASURES

Measure	Actual 2016-17	Budget 2017-18	Proposed 2018-19
Work Orders Completed	31,450	31,094	29,128
Trees Pruned	3,148	3,236	2,623
Graffiti Removed	171	245	149
Trees Planted	183	148	117
Trees Removed	336	174	105
EG Park Attendance (Vehicles)	516,327	501,869	516,718

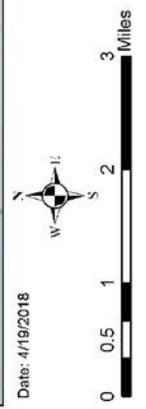




Cosumnes Community Services District



Sources: Esri, HERE, DeLorme, Intermap, Incorporeo P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri, Japan, METI, Esri China (Hong Kong), Swisstopo, © OpenStreetMap contributors, and the GIS User Community



Other Assessment Zone District Overlays

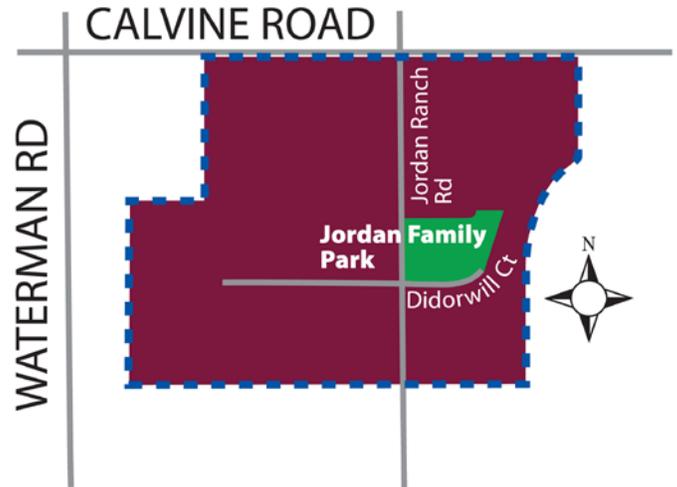
Benefit Zone 14 - Camden Park Assessment District

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



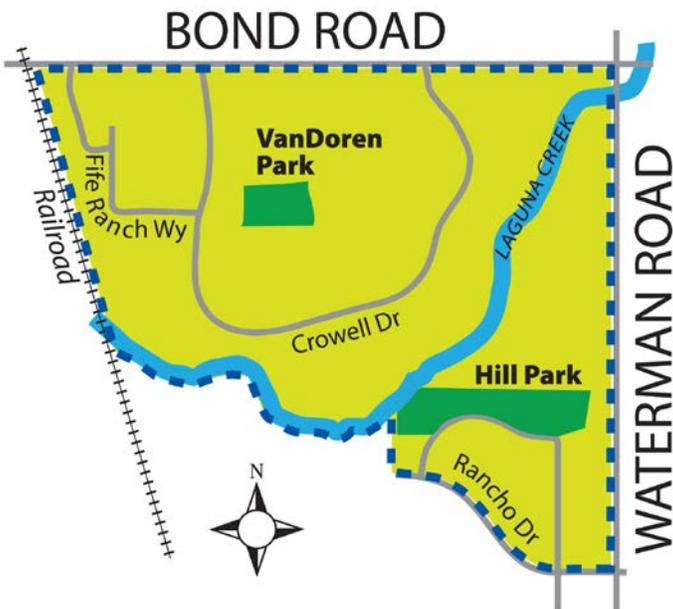
Benefit Zone 15 - Vista Creek Park Assessment District

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



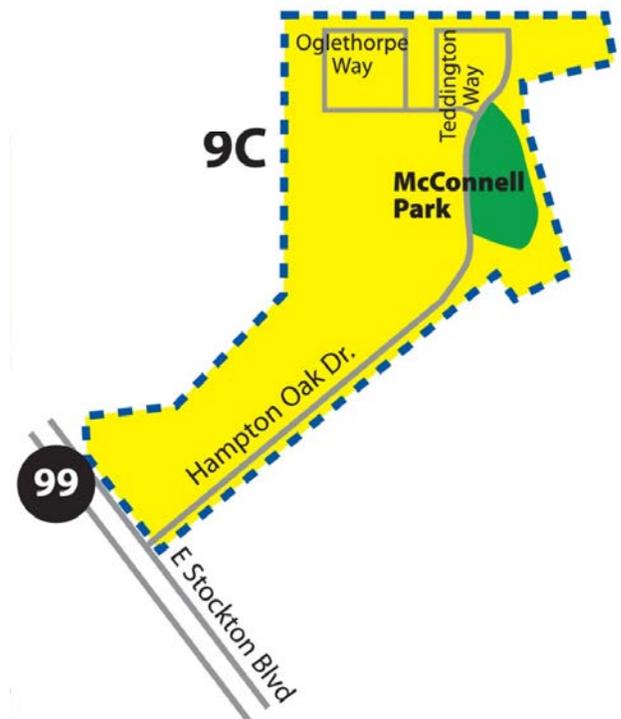
Benefit Zone 16 – Fallbrook/Park Lane Assessment District

(overlays a portion of Benefit Zone 9 –Fallbrook)



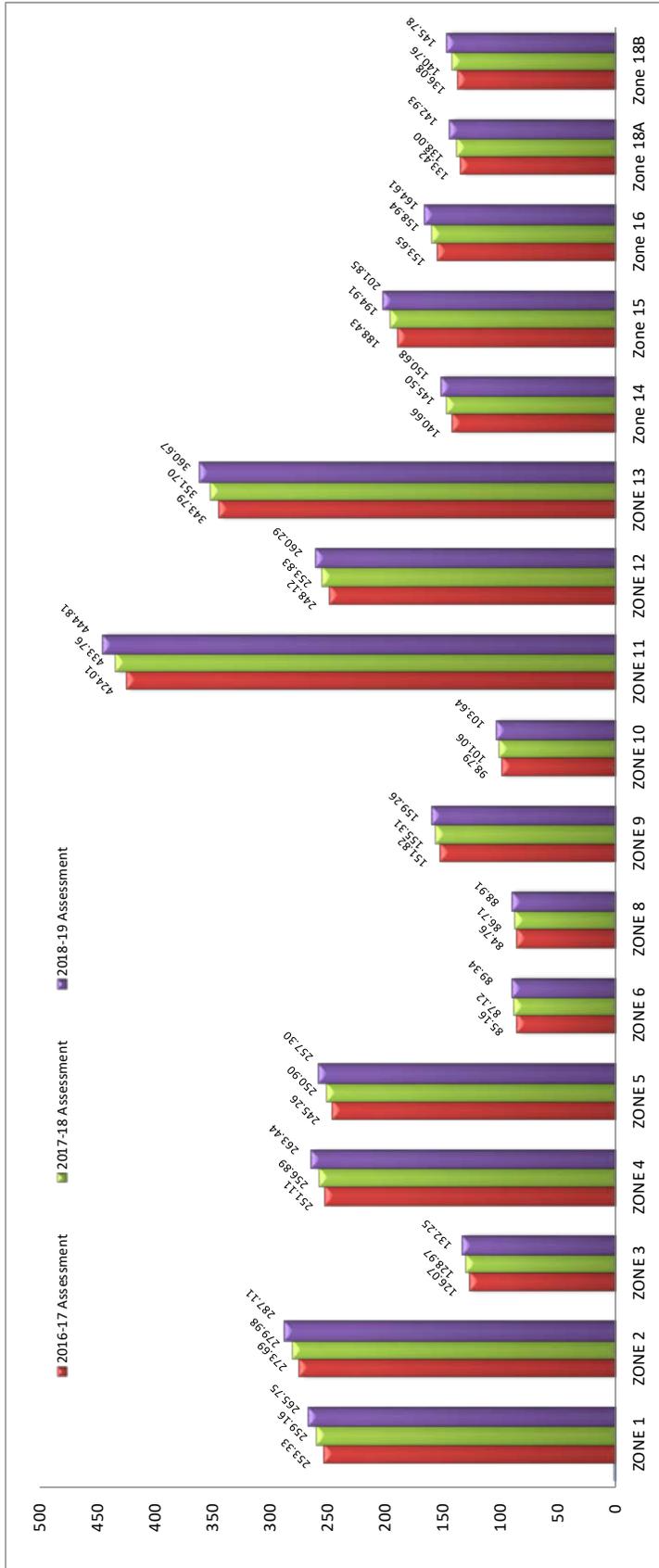
Benefit Zone 18 – Hampton Village Improvement Assessment District

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





**DISTRICT WIDE
LANDSCAPE and LIGHTING ASSESSMENT DISTRICT**
2018-2019 FINAL
Summary of Assessments



2016-17 Assessment	2017-18 Assessment	2018-19 Assessment	Dollar Change From Prior Year
253.33	273.69	273.69	6.59
259.16	279.98	279.98	7.13
265.75	287.11	287.11	7.13
251.11	251.11	251.11	0.00
250.90	250.90	250.90	0.00
85.15	85.15	85.15	0.00
88.91	88.91	88.91	0.00
151.82	151.82	151.82	0.00
84.76	84.76	84.76	0.00
98.79	98.79	98.79	0.00
424.01	424.01	424.01	0.00
248.12	248.12	248.12	0.00
343.79	343.79	343.79	0.00
140.66	140.66	140.66	0.00
188.43	188.43	188.43	0.00
153.65	153.65	153.65	0.00
133.42	133.42	133.42	0.00
136.08	136.08	136.08	0.00

Note: 17-18 Assessments raised by the consumer price index adjustment: 2.30%
 Note: 17-18 Overlay Assessments raised by the consumer price index adj: 3.44%
 Note: 18-19 Assessments raised by the consumer price index adjustment: 2.54%
 Note: 18-19 Overlay Assessments raised by the consumer price index adj: 3.57%

METHODOLOGY

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

<p>Accounts: 1110-1240 – Salaries/Benefits 2051 – Insurance – Property 2103 – Ag Services 2105 – Tree Service 2111 – Building Maintenance 2141 – Land Improvement 2145 – Irrigation 2191 – Electricity 2193 – Refuse 2195 – Sewage Disposal 2198 – Water 2275 – Rent/Lease Equipment 2531 – Legal Services/Lit 2591 – Professional Services</p>	<p><u>Cost Per Park/Amenities</u> The costs for these accounts are specifically determined by individual park and then allocated to the benefit zone in which the park is contained. The amounts were determined by either actual operating cost per park or anticipated contract costs for the fiscal year.</p>
<p>Accounts: 2197 – Telephone 2205 – Auto Maintenance 2236 – Fuel Supply</p>	<p><u>Acreage Allocation</u> The costs for these accounts are allocated between the benefit zones and the district wide zone based on acreage. Each zone's percent of the total acreage is the corresponding percent of the total cost the zone will receive. This approach bears a direct relationship to the acreage to be maintained in each zone. This allocation is also used to distribute costs associated with the District Wide Benefit Zone which is an expense shared by all residents.</p>
<p>6980-Op Transfers Out</p>	<p><u>Overhead Allocation</u> As per Board approved District policy, the basis for allocating overhead is prior year operating expenditures, which include only the 1000 (Salary and Benefits) and 2000 (Services and Supplies) expenditure accounts. For budget preparation purposes, the overhead calculation is based on estimated prior year operating expenditures. The overhead allocation is recalculated when actual prior year operating expenditures are known. For the L&L District, the overhead allocation is backed out of the actual operating expenditures first. The allocation basis for the Parks Dept. is the relative percentage of the Parks and the L&L District's operating expenditures. The allocation basis for the Admin. Services Dept. is the relative percentage of operating expenditures for all departments and the L&L District. The L&L District's percentage of the total operating expenditures is the percent of overhead to be allocated. The administrative cost pool to be allocated to the L&L District for the Parks Dept. includes a percentage of salary and benefits for staff supporting the L&L's. This includes the Parks Administrator, an Admin. Specialist. A percentage of operating expenditures in support of L&L's is also allocated, including building maint., equipment maintenance and operation, electricity, equipment leases, office supplies, data processing supplies, and telephone costs. The admin. cost pool to be allocated to the L&L District for the Admin. Services Dept. is comprised of the salary and benefits for the Board of Directors, General Manager, Finance Manager, Accounting Assistant, Office Specialist II, Office Specialist I, Assistant to the GM, Information Systems staff, Human Resources staff, and Facilities Management staff; plus fifty (50) percent of office supplies, postage, building maintenance, electricity, telephone, equipment maintenance and operation, equipment leases, data processing maintenance/services and data processing supplies.</p>

Landscape & Lighting Budget Summary

Acct. No.	Account Description	Actual	Approved	Projected	Requested
		2016/17	2017/18	2017/18	2018/19
1110	Salaries	1,628,100	1,809,747	1,676,463	1,792,706
1121	Part-Time/Extra Help	482,256	586,753	633,330	799,488
1210	Retirement	225,419	193,289	244,380	313,477
1220	Medi/Social Security	41,013	39,729	40,350	46,292
1230	Group Insurance	656,271	666,280	615,473	699,899
1240	Workers' Compensation	58,568	158,211	150,194	76,955
Salaries and Benefits Total		3,091,627	3,454,009	3,360,190	3,728,817
2005	Advertising	2,996	1,500	1,500	1,500
2006	Legal Notices	0	0	500	500
2010	Permits/License	0	6,206	5,424	5,641
2015	Blueprint/Copying Service	64	1,200	1,200	1,200
2021	Subscriptions	0	850	850	850
2022	Books/Periodicals	262	100	100	100
2029	Conferences	2,686	140	130	5,765
2035	Training	21,482	16,000	14,690	22,990
2036	Certifications	0	2,930	2,910	8,225
2038	Pre-Employment	0	1,000	3,200	3,500
2051	Insurance	160,021	158,228	204,902	261,828
2061	Memberships	12,063	13,570	12,579	12,763
2076	Office Supplies	4,734	6,600	4,600	6,600
2081	Postage Service	157	900	900	900
2085	Printing Services	1,738	470	670	970
2103	Ag Services/Supplies	4,216,908	3,836,844	4,397,648	4,526,962
2105	Tree Service/Supp	43	666,124	745,307	678,403
2111	Building Maintenance	92,414	60,672	74,267	116,428
2122	Chemical Supplies	4,276	5,000	5,000	5,000
2141	Land Improvements	1,159,200	2,218,323	2,047,384	1,971,748
2145	Irrigation	0	676,351	529,321	649,400
2191	Electricity	350,033	393,186	383,694	387,218
2192	Natural Gas/LPG Fuel Oil	1,306	1,200	1,200	1,200
2193	Refuse Collect/Disposal Svcs	59,366	74,364	71,304	62,792
2195	Sewage Disposal Services	22,326	27,660	27,762	27,618
2197	Telephone/Telegraph Services	91,793	99,200	97,787	106,467
2198	Water	1,447,055	1,819,536	1,820,745	1,850,880
2205	Automotive Maintenance Svcs	29,301	29,080	29,080	30,281
2226	Expendable Tools	10,305	24,429	24,429	24,675
2231	Fire Extinguisher Maint.	0	1,050	1,050	1,050
2236	Fuel/Lubricant Supply	60,193	80,000	80,367	81,502
2252	Medical Equip Supply	0	0	2,500	2,000

Landscape & Lighting Budget Summary

Acct. No.	Account Description	Actual	Approved	Projected	Requested
		2016/17	2017/18	2017/18	2018/19
2261	Office Equipment Maintenance	3,051	2,520	2,520	3,300
2275	Rent/Lease Equipment Service	111,181	175,396	157,206	174,796
2291	Other Equip Maint. Svc/Sup	25,299	42,935	35,935	46,935
2314	Clothing/Personal Supply	24,946	26,600	29,350	31,700
2332	Food Supplies	1,823	3,740	4,347	6,240
2351	Laundry Service	0	11,190	11,209	10,255
2443	Medical Services	1,250	1,500	1,500	1,500
2505	Account/Financial Services	1,250	8,100	8,100	8,100
2525	Engineering Service	28,984	26,750	26,750	26,750
2531	Legal Services	158,091	115,000	164,966	190,000
2561	SWPPS	0	11,530	11,530	8,025
2591	Professional Services	406,217	854,787	757,630	390,092
2811	Data Processing Maint Svs	2,908	4,418	4,600	11,315
2812	Data Processing Supplies	2,580	1,629	3,104	5,230
2852	Recreational Supplies	0	0	534	0
2913	Auditor-Controller Service Chg	31,659	32,960	33,575	34,715
2950	Taxes/Lic./Assmts.	0	1,053	454	405
Service and Supply Total		8,549,959	11,542,821	11,846,310	11,806,313
3210	Interest Expenses	2,814	1,717	1,717	1,525
3230	Lease Obligation Retire	22,748	13,019	13,019	30,012
3450	Taxes	174	0	0	0
Leases and Loans Total		25,735	14,736	14,736	31,537
4201	Structures & Improvements Improvements Other Than	0	0	0	990,020
4202	Bldg.	5,149	35,000	43,724	19,700
4302	Other Equipment	107,312	46,773	40,249	78,800
4303	Office Equipment	0	499	0	17,800
4304	Office Furniture	0	0	0	1,500
4305	Computer Equipment	3,737	43,300	43,300	65,850
Fixed Assets Total		116,198	125,572	127,273	1,173,670
6980	Operating Transfers Out	4,152,711	6,695,879	7,029,690	6,955,564
Operating Transfers Out Total		4,152,711	6,695,879	7,029,690	6,955,564
7901	Contingencies	0	133,355	142,834	137,332
Contingencies Total		0	133,355	142,834	137,332

Landscape & Lighting Budget Summary

Acct. No.	Account Description	Actual 2016/17	Approved 2017/18	Projected 2017/18	Requested 2018/19
	Reserve Increase	3,247,127	1,599,591	1,610,839	1,570,605
TOTAL EXPENDITURES		19,183,356	23,565,963	24,131,872	25,403,838
6990	Operating Transfers In	(3,068,947)	(5,254,109)	(5,647,267)	(5,204,291)
Operating Transfers In Total		(3,068,947)	(5,254,109)	(5,647,267)	(5,204,291)
9310	Vehicle Code Fines	(9,853)	0	0	0
9410	Interest Income	(252,361)	(54,651)	(169,746)	(66,350)
9429	Building Rental	(320,054)	(322,092)	(323,144)	(327,912)
9564	State Aid Other	0	0	(11,805)	0
9571	Federal Aid - Other	0	0	(45,302)	0
9695	Assessments	(14,115,745)	(14,422,594)	(14,417,920)	(14,835,457)
9699	Service Fees/Charges-Other	(1,200,433)	(1,461,000)	(1,461,000)	(1,585,290)
9730	Donations/Contributions	0	0	0	0
9740	Insurance Proceeds	(35,979)	0	0	0
9790	Revenues-Other	(2,382)	(154,500)	(158,672)	0
9870	Long Term Loan Proceeds	(68,219)	0	0	0
9998	Encumbered Funds	0	(1,078,473)	(1,078,473)	(1,309,815)
9999	Reserves	(109,383)	(818,544)	(818,544)	(2,074,722)
Miscellaneous Revenue Total		(16,114,408)	(18,311,854)	(18,484,606)	(20,199,547)
TOTAL REVENUE		(19,183,356)	(23,565,963)	(24,131,872)	(25,403,838)
NET OVERAGE/(DEFICIT)		0	0	0	0

BENEFIT ZONE - DISTRICT WIDE BUDGET 200

MAJOR FUNCTIONS

The District Wide Benefit Zone benefits the District as a whole and encompasses three parks totaling 189 acres. This includes Bartholomew Sports Park, Camden Creek Greenbelt, and Elk Grove Park. These three parks are packed with many high-use assets and used by the public on a continual basis.

Expenses for these parks in the District Wide Benefit Zone are shared by all CSD residents, rather than being placed solely on the Benefit Zone where the park geographically is located. Each of the other Benefit Zones (not including the overlay zones) carry the burden of these parks proportionally based on several different allocation processes.

PROJECTS

- Sidewalks will be repaired or replaced throughout the zone where lifts and/or cracks pose a potential safety hazard to pedestrians. (Goal 2b-c, 3b-c)
- Sidewalk will be extended at Elk Grove Park, near the park entrance. (Goal 2b, 3b-c)
- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- Landscape renovations to replace missing or poor performing plants resulting in beautified CSD landscape areas in Elk Grove Park, and Bartholomew Sports Park. (Goal 3c)
- Turf renovations to be performed in Elk Grove Park. (Goal 3C)
- Softball/baseball infields at Bartholomew Sports Park (4) and Elk Grove Park (6) will be graded and leveled prior to the start of the spring season. (Goal 2b, 3b-c)
- The artificial turf at Bartholomew Sports Park (4) will be replaced and annual field grooming will be performed. (Goal 2b-c, 3a-c)
- The restroom floors at Bartholomew Sports Park (2) and Elk Grove Park (5) will be resealed. (Goal 3b-c)
- Parking lots at Bartholomew Sports Park and Elk Grove Park along with one-third of the roads at Elk Grove Park will be sealed and striped, and curbs and gates painted. (Goal 2b, 3b-c)
- Annual road base maintenance at Elk Grove Park. (Goal 2b, 3b-c)
- New concrete garbage cans and picnic tables will replace metal cans and benches that have reached their useful life in the Elk Grove Park Kloss Softball Complex. (Goal 3c)
- New benches (4) will replace benches that have reached their useful life around the Camden Creek Greenbelt. (Goal 3c)
- Wooden picnic tables throughout Elk Grove Park will be refurbished. (Goal 3c)
- The fencing at Fox Pool in Elk Grove Park will be repaired. (Goal 2c, 3b-c)
- The intake screens at Elk Grove Park Lake, and Camden Lake will be inspected, cleaned, and repaired if needed. (Goal 2c, 3 a-c)
- Repair post and cable fence along roads and paths in Elk Grove Park. (Goal 3b-c)
- The windows at the Rhoads School House will be replaced. (Goal 3c)
- The poured in place (PIP) playground surface at the Youth Center playground will be resealed. (Goal 2c, 3b)
- Two drinking fountains will be replaced in Elk Grove Park. (Goal 3c)

- Decomposed granite walking paths will be filled and leveled throughout Elk Grove Park. (Goal 2b-c, 3b-c)
- The roofs over the snack shack and restroom at the Elk Grove Park Kloss Softball will be renovated. (Goal 2c, 3a-c)
- Awning to be replaced at the Elk Grove Park Corp Yard. (Goal 2c, 3a-c)
- Annual aquatic weed harvesting and weir clean out of Camden Lake will be performed. (Goal 2B-c, 2a-C)
- Repairs will be made to the gazebo at Elk Grove Park. (Goal 2c, 3c)
- Construct new retaining wall in Elk Grove Park Bike Park to support lower start ramp platform. (Goal 1c, 3a-c, 4a)

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Salaries and Benefits	1,313,895	1,449,130	1,432,600	1,233,617
Service and Supplies	1,466,590	2,235,207	2,200,444	2,067,397
Leases / Loans	25,561	14,736	14,736	31,537
Structures / Improvements	0	0	0	978,020
Fixed Assets	107,823	58,572	47,049	109,950
Operating Transfers Out	92,869	201,272	212,740	174,022
Contingency	0	28,000	54,916	32,277
Reserve Increase	17,845	0	0	0
Total Expenditures	3,024,583	3,986,917	3,962,485	4,626,820

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Operating Transfers	2,899,441	3,389,337	3,371,685	4,349,964
Vehicle Code Fees	9,853	0	0	0
Interest Income	-8,531	-12,000	0	0
Building Rental	55,200	55,200	55,200	56,076
Insurance Proceeds	0	0	0	0
Other Revenues	402	154,500	135,719	0
LT Loan Proceeds	68,218	0	0	0
Encumbered Funds	0	399,880	399,880	220,780
Total Revenue	3,024,583	3,986,917	3,962,485	4,626,820

Budget Highlights

Salaries and Benefits

This category decreased due to the realignment of staff into area specific crews. In prior years part time staff was charged to District-Wide and allocated back to the individual Benefit Zones through cost allocation. By organizing into area specific crews, both part time and full time employee's salary and benefits can be prorated out to the Benefit Zones that the area crews specifically work, resulting in a more accurate distribution of costs. Part time hours have been increased to meet the maintenance expectations as the park system grows. Per the Memorandum of Understanding, part time represented staff will receive a 2% increase on July 1, 2018.

Services and Supplies

Overall decrease as a result of Park Maintenance Management Plan (PMMP) projects. There was an overall increase to utilities and an increase in the Streets Maintenance Contract which began November 1, 2017. Services such as the Parks Maintenance contract have increased by 2.543% with the Consumer Price Index (CPI) increase.

Leases/Loans

Lease payment obligation has increased due to the purchase of a John Deer tractor for use at Elk Grove Park.

Structures/Improvements

Increased as a result of the PMMP project to replace the artificial turf at Bartholomew Sports Park.

Fixed Assets

Small equipment will be replaced as well as the purchase of a Bobcat stump grinder, a Top Dresser and Kabota ATV. The artificial turf at Bartholomew Sports Park will be replaced.

Operating Transfers Out

Transfers out decreased due to no Capital Improvement projects being undertaken this year.

Operating Transfers In

Transfers in from all benefit zones have increased to cover the rising cost of services and supplies, and the artificial turf replacement at Bartholomew Sports Park.

Encumbered Funds

Funds will be encumbered for the parking lots seal and stripe project at Elk Grove Park and Bartholomew Sports Park as well as the sidewalk extension project to ensure funds are available to complete the projects.

BENEFIT ZONE 1 - LAGUNA BUDGET 201

MAJOR FUNCTIONS

Benefit Zone 1 – Laguna, benefits from 23 parks totaling 149 acres. It has more parks and park acres than any other benefit zone in the CSD Park System. Laguna is fully built out with no additional parks planned.

The Laguna Benefit Zone includes 8 local parks, 12 neighborhood parks, and 3 community parks. In addition, there are 99 acres of streetscapes and trails, also the largest amount in the CSD Park System. Many parks are linked by either off-street trails or on-street bike lanes.

The Laguna Benefit Zone is known for its wide variety of parks with many high-use assets.

PROJECTS

- Softball/baseball infields will be graded and leveled prior to the start of the spring season. (Goal 2b, 3b-c)
- Two multipurpose fields will go offline for renovation. (Goal 2b, 3b-c)
- Landscape renovations to replace missing or poor performing plants resulting in beautified CSD landscape areas. (Goal 3c)
- The parking lot at Zimbleman Park and Laguna Community Park will be sealed and striped, and curbs painted. (Goal 2b, 3b-c)
- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- Sidewalks will be repaired or replaced throughout the zone where lifts and/or cracks pose a potential safety hazard to pedestrians. (Goal 2b-c, 3b-c)
- Three concrete benches, two garbage cans and one picnic table will replace existing metal benches, garbage cans and picnic tables that have reached their useful life at Laguna Community Park Dog Park. (Goal 3c)
- Irrigation upgrades will be made to Guttridge, Miwok, and Zehnder Parks. (Goal 3b-c)
- Irrigation upgrades will occur in two streetscape areas. (Goal 3b-c)
- Basketball and tennis courts will be resurfaced at Fite Park. Tennis courts will be resurfaced at Batey Park. (Goal 2b-c, 3b-c)
- Ballfield fences at Foulks, Kloss, Laguna Community Park, and Wackman Parks will be repaired. (Goal 2b-c, 3b-c)
- The Dog Park at Laguna Community Park will be resodded. Landscape bark will be applied in planter beds that have thinned out, and a decomposed granite walkway will be added in high traffic areas. (Goal 2b-c, 3a-c, 4a)
- Drinking fountains that have reached their useful life will be replaced at Pedersen (1), and Lichtenberger (2) Parks. (Goal 3c)
- Shade structure at Kloss and Womack Parks will be refurbished to remove dry rot. (Goal 3b-c)
- The playgrounds at Batey and Wackman Parks will be revitalized. (Goal 2b-c, 3a-c)
- The design phase for Lichtenberger and Pederson Parks revitalization will commence. (Goal 1c, 2b, 3a-c, 4a)
- The rubber playground surface at Pinkerton Park will be repaired. (Goal 2b-c, 3a-c)

- The restroom floors at Betschart, Kloss, Laguna Community, Miwok and Zehnder Parks will be resealed. (Goal 3b-c)

CAPITAL IMPROVEMENT PROJECTS

- Batey and Wackman Parks Revitalization projects to be managed by the Park Planning Division consist of the replacement of playground equipment and associated improvements to the play area. The Park Planning Division will also commence the design phase for the revitalization of Lichtenberger and Pederson Parks. (Goal 1c, 2b, 3a-c, 4a)

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Salaries and Benefits	471,538	527,185	488,187	776,295
Service and Supplies	1,963,042	2,583,007	2,670,149	2,617,613
Fixed Assets	0	23,000	23,000	35,000
Operating Transfers	1,326,100	1,671,963	1,671,963	2,299,210
Contingency	0	9,000	4,943	9,000
Reserve Increase	234,463	0	0	0
Total Expenditures	3,995,143	4,814,155	4,858,242	5,737,118

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Interest Income	40,646	10,000	29,161	10,000
Building Rental	120,060	120,060	120,060	123,132
Assessments	3,834,086	3,925,883	3,925,883	4,025,703
Insurance Proceeds	0	0	0	0
Other Revenue	350	0	24,926	0
Encumbered Funds	0	320,000	320,000	684,800
Use of Reserves	0	438,212	438,212	893,483
Total Revenue	3,995,143	4,814,155	4,858,242	5,737,118

Budget Highlights

Salaries and Benefits

This category increased due to the realignment of staff into area specific crews. In prior years part time staff was charged to District-Wide and allocated back to the individual Benefit Zones through cost allocation. By organizing into area specific crews, both part time and full time employee's salary and benefits can be prorated out to the Benefit Zones that the area crews specifically work, resulting in a more accurate distribution of costs. Per the Memorandum of Understanding, part time represented staff will receive a 2% increase on July 1, 2018.

Services and Supplies

Decrease as a result of Park Maintenance Management Plan (PMMP) projects. There was an overall increase to utilities and an increase in the Streets Maintenance Contract which began November 1, 2017. Services such as the Parks Maintenance contract have increased by 2.543% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Transfer out to the Park Planning Division increased to fund the cost of the Batey, Lichtenberger, Pedersen and Wackman Park revitalization projects. The District-Wide cost allocation distribution is now based on acres maintained, as opposed to Equivalent Dwelling Units. This shift has increased the District-Wide operating transfer out to cover District wide expenses.

Assessment Revenue

Assessment revenue increased as a result of the CPI increase of 2.543%. Equivalent Dwelling Units decreased by 0.23.

Encumbered Funds

Funds will be encumbered for the construction phase of Batey and Wackman playground revitalization project, as well as the Laguna Community Park parking lot seal and stripe project to ensure funds are available to complete the projects.

Capital Reserve

Capital reserves are being used to cover the increase in Capital Improvement project costs.

BENEFIT ZONE 2 – CAMDEN BUDGET 202

MAJOR FUNCTIONS

Benefit Zone 2 – Camden, benefits from two neighborhood parks totaling 13 acres, plus seven acres of streetscapes. Camden is fully built out with no additional parks planned.

The Camden Creek Greenbelt, along Camden Lake, is located in the Camden Benefit Zone but identified as a District Wide facility. This distinction means costs for Camden Creek Greenbelt are shared by all CSD residents, rather than being placed solely on Camden Benefit Zone residents.

The Camden Benefit Zone is known for its natural open spaces and trails connecting the parks. Camden Benefit Zone does not have traditional high-use assets such as playgrounds. However, the infrastructure includes an irrigation well and many walkways which require regular funding to ensure asset longevity.

PROJECTS

- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- New concrete benches (4) will replace metal benches that have reached their useful life in Camden Park. (Goal 3c)
- Irrigation upgrades will occur on West Camden Drive. (Goal 3b-c)
- Sidewalks will be repaired or replaced throughout the zone where lifts and/or cracks pose a potential safety hazard to pedestrians. (Goal 2b-c, 3b-c)

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Salaries and Benefits	39,834	44,397	43,357	56,436
Service and Supplies	106,718	171,974	174,282	187,286
Operating Transfers	44,360	48,931	48,931	108,653
Contingency	0	2,705	1,935	2,705
Reserve Increase	5,030	0	0	0
Total Expenditures	195,942	268,007	268,505	355,080

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Operating Transfers	31,948	99,404	99,404	176,454
Interest Income	1,280	400	898	400
Assessments	162,713	166,311	166,311	170,543
Use of Reserves	0	1,892	1,892	7,683
Total Revenue	195,942	268,007	268,505	355,080

Budget Highlights

Salaries and Benefits

This category increased due to the realignment of staff into area specific crews. In prior years, part time staff was charged to District-Wide and allocated back to the individual Benefit Zones through cost allocation. By organizing into area specific crews, both part time and full time employee’s salary and benefits can be prorated out to the Benefit Zones that the area crews specifically work, resulting in a more accurate distribution of costs. Per the Memorandum of Understanding, part time represented staff will receive a 2% increase on July 1, 2018.

Services and Supplies

Overall increase as a result of Park Maintenance Management Plan (PMMP) projects, an overall increase to utilities and an increase in the Streets Maintenance Contract which began November 1, 2017. Services such as the Parks Maintenance contract have increased by 2.543% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

The District-Wide cost allocation distribution is now based on acres maintained, as opposed to Equivalent Dwelling Units. This shift has increased the District-Wide operating transfer out to cover District wide expenses.

Operating Transfers In

Transfers in from the overlay from the Benefit Zone 14 has increased to cover the increase cost of PMMP projects.

Assessment Revenue

Assessment revenue increased as a result of the CPI increase of 2.543%. There were no changes to the number of Equivalent Dwelling Units.

Capital Reserve

Capital reserves are being used to cover the increase in PMMP project costs.

BENEFIT ZONE 3 – Elk Grove/West Vineyard BUDGET 203

MAJOR FUNCTIONS

Benefit Zone 3 - Elk Grove/West Vineyard benefits from having 11 parks totaling 59 acres. It has the third most parks and park acres in the CSD Park System. Elk Grove/West Vineyard includes eight local parks, one neighborhood park, and two community parks. There are 18 acres of streetscapes and trails.

The Elk Grove/West Vineyard Benefit Zone includes Rau Park and Jones Park, both with high-use assets for youth and adult sports. This Benefit Zone includes a high amount of playgrounds which require substantial funding for renewal.

PROJECTS

- The poured in place (PIP) playground surface at Amundson and Karamanos Parks will be resealed. (Goal 2c, 3b)

Note: The Elk Grove West Vineyard Benefit Zone has \$1.2 million of unfunded Park Maintenance Management Plan Projects identified, and three unbuilt park sites. Due to limited operational funding and lack of Capital Reserves in this Benefit Zone, only projects related to health and safety will be completed until funding is identified.

SERVICE REDUCTIONS

The following reductions have been incorporated as part of the Fiscal Year (FY) 2018-2019 L&L Budget in order to minimize the amount of Capital Reserve funding being used for routine maintenance. Many of the expenses associated with Benefit Zone 3 are hard costs or safety-related and thus cannot be reduced.

- Reduce part time staff hours in BZ 3 – redistributing hours to other Benefit Zones
- Reduce irrigation water at parks and along streetscapes
- Reduced contracted landscape services at parks which includes:
 - Reducing mowing by 50% at non-sports field parks
 - Eliminating fertilization and aeration of turf
 - Eliminating weed control in turf and planters
 - Eliminating shrub pruning.

The reduction of the items above will save Benefit Zone 3 approximately \$129,000, reducing the gap between expenditure and revenues. Capital Reserves are being used again in FY 2018-2019 to cover the expenditures of essential maintenance.

If additional revenues are not identified, additional reductions will be needed for FY 2019-2020.

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Salaries and Benefits	90,575	98,692	100,904	206,710
Service and Supplies	556,530	636,783	642,901	501,323
Fixed Assets	0	0	0	0
Operating Transfers	298,119	344,146	344,146	410,617
Contingency	0	0	3,845	0
Reserve Increase	0	0	0	0
Total Expenditures	945,223	1,079,621	1,091,796	1,118,650

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Operating Transfers	6,079	13,744	13,744	100,169
Interest Income	5,523	1,800	4,800	1,800
Building Rental	27,600	27,600	27,788	27,792
Assessments	856,892	874,512	874,512	909,527
Insurance Proceeds	35,979	0	0	0
Other Revenue	700	0	8,987	0
Encumbered Funds	0	15,000	15,000	0
Use of Reserves	12,450	146,965	146,965	79,362
Total Revenue	945,223	1,079,621	1,091,796	1,118,650

Budget Highlights

Salaries and Benefits

This category increased due to the realignment of staff into area specific crews. In prior years, part time staff was charged to District-Wide and allocated back to the individual Benefit Zones through cost allocation. By organizing into area specific crews, both part time and full time employee's salary and benefits can be prorated out to the Benefit Zones that the area crews specifically work, resulting in a more accurate distribution of costs. Per the Memorandum of Understanding, part time represented staff will receive a 2% increase on July 1, 2018.

Services and Supplies

Decrease due to the one-time costs associated with the services to perform tasks associated with the Funding Plan. There are costs associated with a safety projects from the Park Maintenance Management Plan (PMMP) project, an overall increase to utilities and an increase in the Streets Maintenance Contract which began November 1, 2017. Services such as the Parks Maintenance contract have increased by 2.543% with the Consumer Price Index (CPI) increase. Reduction to water, park maintenance and tree pruning are necessary to bring expenditures more in alignment with revenue.

Operating Transfers Out

The District-Wide cost allocation distribution is now based on acres maintained, as opposed to Equivalent Dwelling Units. This shift has decreased the District-Wide operating transfer out to cover District wide expenses.

Operating Transfers In

Transfers in from the Benefit Zone 15 has increased to cover the increase cost of associated with Jordan Family Park. A loan may be necessary to fund Benefits Zone 3's portion of the Bartholomew Sports Park artificial turf.

Assessment Revenue

Assessment revenue increased as a result of the CPI increase of 2.543%. Equivalent Dwelling Units increased by 96.57.

Capital Reserve

Capital reserves are being used to balance the budget for ongoing maintenance, as well as to cover the one PMMP safety related project cost.

BENEFIT ZONE 4 – WEST LAGUNA BUDGET 204

MAJOR FUNCTIONS

Benefit Zone 4 - West Laguna, benefits from seven parks totaling 39 acres. West Laguna is fully built out with no additional parks planned. The man-made lake is privately owned and maintained by the Laguna West Homeowners Association.

The West Laguna Benefit Zone includes two local parks and five neighborhood parks. In addition, there are 23 acres of streetscapes and trails. Many parks are linked by either off-street walks/paths or on-street bike lanes.

The West Laguna Benefit Zone abounds in natural open space and trails.

PROJECTS

- The multipurpose field at King Park will go off line for renovation. (Goal 2b, 3b-c)
- Landscape renovations to replace missing or poor performing plants resulting in beautified CSD landscape areas. (Goal 3c)
- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- Sidewalks will be repaired or replaced throughout the zone where lifts and/or cracks pose a potential safety hazard to pedestrians. (Goal 2b-c, 3b-c)
- Decomposed granite walking paths will be filled and leveled. (Goal 2b-c, 3b-c)
- The poured in place (PIP) playground surface at Hawkins and Lawson Parks will be resealed. (Goal 2c, 3b)
- Six concrete garbage cans will replace existing metal cans that have reached their useful life along the walkways around Laguna West Lakes (4) and Lippencott Park (2). (Goal 3c)
- Drinking fountains that have reached their useful life will be replaced at Lawrence (1), and Bartholomew (1) Parks. (Goal 3c)
- Irrigation upgrades will occur along Groupius Street and East Lake Drive. (Goal 3b-c)
- The irrigation pump enclosures at Hawkins and Lippencott Parks will be replaced. (Goal 3b-c)
- Two irrigation controller boxes will be upgraded along Renwick Street and Buckminster Street. (Goal 3b-c)
- Six metal benches in Lippencott (4) and Town Square (2) Parks will be refurbished. (Goal 3c)

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Salaries and Benefits	64,677	71,993	66,222	152,579
Service and Supplies	500,172	838,756	852,628	814,763
Leases / Loans	0	0	0	0
Operating Transfers	154,266	181,203	181,203	322,816
Contingency	0	8,500	5,789	8,500
Reserve Increase	140,401	0	0	0
Total Expenditures	859,516	1,100,452	1,105,842	1,298,658

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Operating Transfers In	0	0	0	7,500
Interest Income	10,231	3,000	7,273	3,000
Assessments	849,285	868,052	868,052	890,535
Other Revenue	0	0	1,117	0
Encumbered Funds	0	64,100	64,100	8,000
Use of Reserves	0	165,300	165,300	389,623
Total Revenue	859,516	1,100,452	1,105,842	1,298,658

Budget Highlights

Salaries and Benefits

This category increased due to the realignment of staff into area specific crews. In prior years, part time staff was charged to District-Wide and allocated back to the individual Benefit Zones through cost allocation. By organizing into area specific crews, both part time and full time employee's salary and benefits can be prorated out to the Benefit Zones that the area crews specifically work, resulting in a more accurate distribution of costs. Per the Memorandum of Understanding, part time represented staff will receive a 2% increase on July 1, 2018.

Services and Supplies

Overall decrease as a result of fewer Park Maintenance Management Plan (PMMP) projects. There is however, an overall increase to utilities and an increase in the Streets Maintenance Contract which began November 1, 2017. Services such as the Parks Maintenance contract have increased by 2.543% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

The District-Wide cost allocation distribution is now based on acres maintained, as opposed to Equivalent Dwelling Units. This shift has increased the District-Wide operating transfer out to cover District wide expenses.

Assessment Revenue

Assessment revenue increased as a result of the CPI increase of 2.543%. Equivalent Dwelling Units increased by 1.27.

Encumbered Funds

Funds will be encumbered for the purchase of drinking fountains with pet components for Bartholomew and Lawrence Parks.

Capital Reserve

Capital reserves are being used to cover the PMMP project costs, including sidewalk repair.

BENEFIT ZONE 5 - LAKESIDE BUDGET 205

MAJOR FUNCTIONS

Benefit Zone 5 – Lakeside, benefits from three parks totaling 24 acres. Lakeside is fully built out with no additional parks planned. The man-made lake is privately owned and maintained by Lakeside Community Owners Association.

The Lakeside Benefit Zone includes two local parks, Caterino and Perez, plus one Community Park; Johnson Park, which includes the most high-use assets. In addition, there are 14 acres of streetscapes and trails.

The Lakeside Benefit Zone offers a wide variety of experiences in three parks.

PROJECTS

- Landscape renovations to replace missing or poor performing plants resulting in beautified CSD landscape areas. (Goal 3c)
- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- The multipurpose field at Johnson Park will go offline for renovation. (Goal 2b, 3b-c)
- The poured in place (PIP) playground surface at Perez, Johnson, and Caterino Parks will be resealed. (Goal 2c, 3b)
- Irrigation upgrades will occur along Elk Grove Boulevard. (Goal 3b-c)
- The irrigation pump enclosure on Maritime Drive will be replaced. (Goal 3b-c)
- Six metal benches in Perez Park will be refurbished. (Goal 3c)
- Sidewalks will be repaired or replaced throughout the zone where lifts and/or cracks pose a potential safety hazard to pedestrians. (Goal 2b-c, 3b-c)

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Salaries and Benefits	63,760	70,977	65,336	99,860
Service and Supplies	415,474	424,058	446,154	479,628
Leases / Loans	0	0	0	0
Computer Equipment	0	0	0	2,000
Operating Transfers	250,459	137,359	137,359	210,340
Contingency	0	10,000	3,875	10,000
Reserve Increase	0	17,192	17,192	0
Total Expenditures	729,693	659,587	669,915	801,828

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Interest Income	9,441	3,000	6,070	3,000
Assessments	623,319	636,998	636,998	653,219
Other Revenue	0	0	7,258	0
Encumbered Funds	0	19,589	19,589	0
Use of Reserves	96,934	0	0	145,609
Total Revenue	729,693	659,587	669,915	801,828

Budget Highlights

Salaries and Benefits

This category increased due to the realignment of staff into area specific crews. In prior years, part time staff was charged to District-Wide and allocated back to the individual Benefit Zones through cost allocation. By organizing into area specific crews, both part time and full time employee's salary and benefits can be prorated out to the Benefit Zones that the area crews specifically work, resulting in a more accurate distribution of costs. Per the Memorandum of Understanding, part time represented staff will receive a 2% increase on July 1, 2018.

Services and Supplies

Overall increase as a result of Park Maintenance Management Plan (PMMP) projects, an overall increase to utilities and an increase in the Streets Maintenance Contract which began November 1, 2017. Services such as the Parks Maintenance contract have increased by 2.543% with the Consumer Price Index (CPI) increase.

Computer Equipment

The park security camera will be rebuilt or repaired at Johnson Park.

Operating Transfers Out

The District-Wide cost allocation distribution is now based on acres maintained, as opposed to Equivalent Dwelling Units. This shift has increased the District-Wide operating transfer out to cover District wide expenses.

Assessment Revenue

Assessment revenue increased as a result of the CPI increase of 2.543%. Equivalent Dwelling Units decreased by 0.10.

Capital Reserve

Capital reserves are being used to cover the increase PMMP project costs.

BENEFIT ZONE 6 - CENTRAL ELK GROVE BUDGET 206

MAJOR FUNCTIONS

Benefit Zone 6 - Central Elk Grove, benefits from eight parks totaling 16 acres. Central Elk Grove is fully built out with no additional parks planned.

Central Elk Grove includes eight local parks. Elk Grove Regional Park is located in Central Elk Grove but considered a District Wide facility, which is accounted for in the District Wide Benefit Zone. There is less than one acre of streetscapes in this Benefit Zone.

PROJECTS

- Basketball court will be resurfaced at Castello Park. (Goal 2b-c, 3b-c)
- Sidewalks will be repaired or replaced throughout the zone where lifts and/or cracks pose a potential safety hazard to pedestrians. (Goal 2b-c, 3b-c)
- The poured in place (PIP) playground surface at Baker, Castello, Mendoza and Smedberg Parks will be resealed. (Goal 2c, 3b)

Note: The Central Elk Grove Benefit Zone has \$2.4 million of unfunded Park Maintenance Management Plan Projects identified. Due to limited operational funding and lack of Capital Reserves in this Benefit Zone, only projects related to health and safety will be completed until funding is identified.

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Salaries and Benefits	31,400	34,912	35,849	69,444
Service and Supplies	113,294	201,771	207,973	228,755
Operating Transfers	409,165	429,353	429,353	100,457
Contingency	0	5,294	0	5,294
Reserve Increase	55,507	0	0	234,982
Total Expenditures	609,366	671,330	673,175	638,932

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Operating Transfers	1,300	1,500	1,500	1,500
Interest Income	3,360	1,400	3,245	1,400
Assessments	604,356	619,195	619,195	636,032
Other Revenue	350	0	0	0
Encumbered Funds	0	19,304	19,304	0
Use of Reserves	0	29,931	29,931	0
Total Revenue	609,366	671,330	673,175	638,932

Budget Highlights

Salaries and Benefits

This category increased due to the realignment of staff into area specific crews. In prior years, part time staff was charged to District-Wide and allocated back to the individual Benefit Zones through cost allocation. By organizing into area specific crews, both part time and full time employee’s salary and benefits can be prorated out to the Benefit Zones that the area crews specifically work, resulting in a more accurate distribution of costs. Per the Memorandum of Understanding, part time represented staff will receive a 2% increase on July 1.

Services and Supplies

Increase as a result of Park Maintenance Management Plan (PMMP) projects. An overall increase to utilities and an increase in the Streets Maintenance Contract which began November 1, 2017. Services such as the Parks Maintenance contract have increased by 2.543% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

The District-Wide cost allocation distribution is now based on acres maintained, as opposed to Equivalent Dwelling Units. This shift has decreased the District-Wide operating transfer out to cover District wide expenses.

Assessment Revenue

Assessment revenue increased as a result of the CPI increase of 2.543%. Equivalent Dwelling Units increased by 11.73.

Capital Reserve

Funds are being put into reserves for future project needs and increased expenses due to less operating transfers out to cover district wide cost allocation.

BENEFIT ZONE 8 – OTHER RURAL BUDGET 208

MAJOR FUNCTIONS

Benefit Zone 8 – Other Rural, encompasses the rural homes east of Waterman Road and Bradshaw Road and the Laguna Ridge area.

The Other Rural Benefit Zone was created for property owners to contribute to the cost of District Wide facilities when they do not have a nexus benefit of local or neighborhood parks nearby. In the Laguna Ridge area, the City of Elk Grove instituted a Community Facilities District (CFD) fee to fund the park and corridor construction and maintenance. The CFD is separate from the Other Rural Benefit Zone Assessment fee.

The Other Rural Benefit Zone includes 0.8 acres of streetscapes on Bond Road. Laguna Ridge parks are not included in the Other Rural Benefit Zone since these parks are funded through the City Park Fee Program and CFD.

PROJECTS

- Landscape renovations to replace missing or poor performing plants resulting in beautified CSD landscape areas. (Goal 3c)
- Two irrigation controller boxes will be upgraded on Bradshaw Road. (Goal 3b-c)

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Salaries and Benefits	19,194	21,766	35,546	56,174
Service and Supplies	20,134	44,654	47,444	70,031
Operating Transfers	492,711	555,701	615,701	502,811
Contingency	0	5,000	2,851	5,000
Reserve Increase	272,066	183,082	108,313	229,193
Total Expenditures	804,105	810,203	809,855	863,209

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Interest Income	13,206	6,000	10,326	6,000
Assessments	790,899	804,203	799,529	847,209
Encumbered Funds	0	0	0	10,000
Total Revenue	804,105	810,203	809,855	863,209

Budget Highlights

Salaries and Benefits

This category increased due to the realignment of staff into area specific crews. In prior years, part time staff was charged to District-Wide and allocated back to the individual Benefit Zones through cost allocation. By organizing into area specific crews, both part time and full time employee’s salary and benefits can be prorated out to the Benefit Zones that the area crews specifically work, resulting in a more accurate distribution of costs. This category also increased as a result of the half position the Board approved in Fiscal Year 2017/18. Per the Memorandum of Understanding, part time represented staff will receive a 2% increase on July 1, 2018.

Services and Supplies

Overall increase as a result of Park Maintenance Management Plan (PMMP) projects, an overall increase to utilities and an increase in the Streets Maintenance Contract which began November 1, 2017. Services such as the Parks Maintenance contract have increased by 2.543% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

The District-Wide cost allocation distribution is now based on acres maintained, as opposed to Equivalent Dwelling Units. This shift has decreased the District-Wide operating transfer out to cover District wide expenses.

Capital Reserve

More funding is being put into Capital Reserves for future project needs and increased expenses due to less operating transfers out to cover district wide cost allocation.

Assessment Revenue

Assessment revenue increased as a result of the CPI increase of 2.543%. Equivalent Dwelling Units increased by 254.15

Encumbered Funds

Funds will be encumbered for the continuation of the landscape renovation project to ensure funds are available to complete the project.

BENEFIT ZONE 9 – WATERMAN/PARK VILLAGE BUDGET 209

MAJOR FUNCTIONS

Benefit Zone 9 - Waterman/Park Village, consists of three geographic areas with four parks totaling 21 acres and 64 acres of streetscapes and trails. Waterman/Park Village is fully built out with no additional parks planned.

Assets are located in one of the three areas described below:

- Area 9A of Waterman/Park Village Benefit Zone is southwest of Sheldon Road and Elk Grove Florin Road.
- Area 9B of Waterman/Park Village Benefit Zone is southwest of Bond Road and Waterman Road.
- Area 9C of Waterman/Park Village Benefit Zone is northeast of East Stockton Boulevard and Hampton Oak Drive.

PROJECTS

- Softball/baseball infields at Hill Park will be graded and leveled prior to the start of the spring season. (Goal 2b, 3b-c)
- Basketball court will be resurfaced at Mix Park. Tennis courts will be resurfaced at Mix and Van Doren Parks. (Goal 2b-c, 3b-c)
- Bocce Ball court at Van Doren Park will be renovated. (Goal 2b-c, 3b-c)
- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- Sidewalks will be repaired or replaced throughout the zone where lifts and/or cracks pose a safety hazard to pedestrians. (Goal 2b-c, 3b-c)
- Two (2) concrete picnic tables, three (3) concrete benches and one (1) concrete barbeque will replace existing metal furniture that have reached their useful life at Hill Park. (Goal 3c)
- Two (2) metal benches in Van Doren Park will be replaced. (Goal 3c)
- Irrigation upgrades will occur at streetscapes and at McConnell Park. (Goal 3b-c)
- Revitalization efforts will continue at McConnell Park. (Goal 1c, 2b, 3a-c, 4a)
- The restroom floor at Hill Park will be resealed. (Goal 3b-c)
- The restroom at Hill Park will be painted. (Goal 3b-c)
- Drinking fountains that have reached their useful life will be replaced at Mix and Hill Parks. (Goal 3c)

CAPITAL IMPROVEMENT PROJECTS

- McConnell Park and Playground Revitalization project to be managed by the Park Planning Division consist of the replacement of existing ballfield and open turf with new park improvements, including shade structure, picnic area, nature garden, walking trail, adult fitness station and basketball (half court).

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Salaries and Benefits	54,940	61,535	60,918	98,510
Service and Supplies	215,249	317,862	402,387	382,542
Operating Transfers Out	155,064	951,862	1,042,362	464,786
Contingency	0	5,000	7,317	5,000
Reserve Increase	0	0	0	0
Total Expenditures	425,253	1,336,259	1,512,984	950,838

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Operating Transfers	91,355	966,730	1,138,574	327,911
Interest Income	1,588	450	1,315	450
Building Rental	26,710	27,300	27,860	28,248
Assessments	305,600	312,379	312,378	320,311
Other Revenue	0	0	3,457	0
Encumbered Funds	0	29,400	29,400	268,635
Use of Reserves	0	0	0	5,283
Total Revenue	425,253	1,336,259	1,512,984	950,838

Budget Highlights

Salaries and Benefits

This category increased due to the realignment of staff into area specific crews. In prior years, part time staff was charged to District-Wide and allocated back to the individual Benefit Zones through cost allocation. By organizing into area specific crews, both part time and full time employee's salary and benefits can be prorated out to the Benefit Zones that the area crews specifically work, resulting in a more accurate distribution of costs. Per the Memorandum of Understanding, part time represented staff will receive a 2% increase on July 1, 2018.

Services and Supplies

Overall decrease as a result of Park Maintenance Management Plan (PMMP) projects. There was an overall increase to utilities and an increase in the Streets Maintenance Contract which began November 1, 2017. Services such as the Parks Maintenance contract have increased by 2.543% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

The District-Wide cost allocation distribution is now based on acres maintained, as opposed to Equivalent Dwelling Units. This shift has increased the District-Wide operating transfer out to cover District wide expenses. Overall there is a decrease to this account due to less funding transferred out to the Park Planning Division to fund the Capital Improvement Projects.

Operating Transfers In

Transfers in from Benefit Zone 18 to fund the McConnell Park Revitalization has decreased, as the project is almost complete.

Assessment Revenue

Assessment revenue increased as a result of the CPI increase of 2.543%. Equivalent Dwelling Units decreased by 0.05.

Encumbered Funds

Funds will be encumbered for the McConnell Park revitalization project, as well as the parking lot seal and stripe project at Hill Park, and the tennis chain link repair project at Mix Park, to ensure funds are available to complete the projects.

Capital Reserve

Capital reserves being used to balance the budget for ongoing maintenance costs.

BENEFIT ZONE 10 – AUTO MALL BUDGET 210

MAJOR FUNCTIONS

Benefit Zone 10- Auto Mall, benefits the streetscape landscaping along Elk Grove Boulevard at Auto Drive Circle. Although there are no parks in this benefit zone, there are 9,180 square feet of planter beds.

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Salaries and Benefits	0	0	0	628
Service and Supplies	0	10,632	9,535	6,606
Operating Transfers	16,699	19,763	19,763	1,101
Contingency	0	2,840	2,840	2,840
Reserve Increase	25,618	8,740	10,566	31,862
Total Expenditures	42,317	41,975	42,704	43,037

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Interest Income	1,544	300	1,029	300
Assessments	40,773	41,675	41,675	42,737
Total Revenue	42,317	41,975	42,704	43,037

Budget Highlights

Salaries and Benefits

This category increased due to the realignment of staff into area specific crews. In prior years, part time staff was charged to District-Wide and allocated back to the individual Benefit Zones through cost allocation. By organizing into area specific crews, both part time and full time employee's salary and benefits can be prorated out to the Benefit Zones that the area crews specifically work, resulting in a more accurate distribution of costs. Per the Memorandum of Understanding, part time represented staff will receive a 2% increase on July 1, 2018.

Services and Supplies

Overall decrease as a result of no Park Maintenance Management Plan (PMMP) projects. There is however, an overall increase to utilities and an increase in the Streets Maintenance Contract which began November 1, 2017. Services such as the Parks Maintenance contract have increased by 2.543% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

The District-Wide cost allocation distribution is now based on acres maintained, as opposed to Equivalent Dwelling Units. This shift has decreased the District-Wide operating transfer out to cover District wide expenses.

Capital Reserve

Funds are being put into reserves for future PMMP project needs and increased expenses due to less operating transfers out to cover district wide cost allocation, and no PMMP projects scheduled.

Assessment Revenue

Assessment revenue increased as a result of the CPI increase of 2.543%. Equivalent Dwelling Units decreased by 0.01.

BENEFIT ZONE 11 – EAST ELK GROVE BUDGET 211

MAJOR FUNCTIONS

Benefit Zone 11 - East Elk Grove, benefits from nine parks totaling 41 acres. East Elk Grove continues to build out with future plans for Wright Park Phase II, Derr-Okamoto Park Phase II, and an eventual community center. Many parks are linked by either off-street trails or on-street bike lanes.

Benefit Zone East Elk Grove is known for its wide variety of parks with many high-use assets.

PROJECTS

- Softball/baseball infields will be graded and leveled prior to the start of the spring season. (Goal 2b, 3b-c)
- Landscape renovations to replace missing or poor performing plants resulting in beautified CSD landscape areas. (Goal 3c)
- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- Irrigation upgrades will be made to Fleming Park. (Goal 3b-c)
- Thirteen concrete garbage cans will replace existing metal trash cans that have reached their useful life at Simpson (3) and Strong Parks (10). (Goal 3c)
- Sidewalks will be repaired or replaced throughout the zone where lifts and/or cracks pose a potential safety hazard to pedestrians. (Goal 2b-c, 3b-c)
- Decomposed granite walking paths will be filled and leveled at Derr-Okamoto Park. (Goal 2b-c, 3b-c)
- The poured in place (PIP) playground surfaces at Fleming and Miles Parks will be resealed. (Goal 2c, 3b)
- The parking lot at Derr-Okamoto Park will be sealed and striped, and curbs painted. (Goal 2b, 3b-c)
- A shade sail at Derr-Okamoto Park will be replaced. (Goal 3c)
- The multipurpose fields at Derr-Okamoto, Gates and Simpson Parks will go offline for renovation. (Goal 2b, 3b-c)
- Tennis Courts will be resurfaced at Simpson Park. (Goal 2b-c, 3b-c)
- The restroom floors at Derr-Okamoto Park will be resealed. (Goal 3b-c)

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Salaries and Benefits	177,064	206,226	198,092	212,344
Service and Supplies	554,511	755,442	774,218	811,734
Fixed Assets	690	3,000	7,500	7,700
Operating Transfers	208,770	391,296	391,296	342,898
Contingency	0	20,000	20,000	20,000
Reserve Increase	941,318	630,737	653,008	654,008
Total Expenditures	1,882,353	2,006,701	2,044,114	2,048,684

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Operating Transfers In	7,019	0	7,019	67,019
Interest Income	41,374	10,000	28,761	10,000
In-Lieu Taxes	0	0	0	0
Assessments	1,833,959	1,866,701	1,866,701	1,919,965
Encumbered Funds	0	130,000	130,000	51,700
Other Revenue	0	0	11,633	0
Total Revenue	1,882,352	2,006,701	2,044,114	2,048,684

Budget Highlights

Salaries and Benefits

This category increased due to the realignment of staff into area specific crews. In prior years, part time staff was charged to District-Wide and allocated back to the individual Benefit Zones through cost allocation. By organizing into area specific crews, both part time and full time employee's salary and benefits can be prorated out to the Benefit Zones that the area crews specifically work, resulting in a more accurate distribution of costs. Per the Memorandum of Understanding, part time represented staff will receive a 2% increase on July 1, 2018.

Services and Supplies

Overall increase as a result of different Park Maintenance Management Plan (PMMP) projects. There was an increase to utilities and an increase in the Streets Maintenance Contract which began November 1, 2017. Services such as the Parks Maintenance contract have increased by 2.543% with the Consumer Price Index (CPI) increase.

Capital Reserve

More funding is being put into capital reserves for future Capital Improvement projects and increased expenditures as less funds are being used this Fiscal Year for PMMP project costs.

Assessment Revenue

Assessment revenue increased as a result of the CPI increase of 2.543%. Equivalent Dwelling Units increased by 12.86.

Encumbered Funds

Funds will be encumbered for the parking lot seal and stripe project, a shade sail and decomposed granite projects at Derr-Okomoto Park as well a landscape renovation project to ensure funds are available to complete the project.

BENEFIT ZONE 12 – LAGUNA STONELAKE BUDGET 212

MAJOR FUNCTIONS

Benefit Zone 12 – Laguna Stonelake, benefits from three parks totaling 27 acres. Laguna Stonelake is fully built out with no additional parks planned.

The Laguna Stonelake Benefit Zone offers a wide variety of experiences in three parks.

PROJECTS

- Softball/baseball infields will be graded and leveled prior to the start of the spring season. (Goal 2b, 3b-c)
- Landscape renovations to replace missing or poor performing plants resulting in beautified CSD landscape areas. (Goal 3c)
- Ten concrete garbage cans will replace existing metal trash cans that have reached their useful life at Nottoli Park. (Goal 3c)
- Restroom floors at Nottoli Park will be resealed. (Goal 3b-c)
- Decomposed granite walking paths will be filled and leveled at Nottoli Park. (Goal 2b-c, 3b-c)
- Sidewalks will be repaired or replaced throughout the zone where lifts and/or cracks pose a potential safety hazard to pedestrians. (Goal 2b-c, 3b-c)
- The parking lot at Nottoli Park will be sealed and striped, and curbs painted. (Goal 2b, 3b-c)
- The irrigation pump enclosure at Elk Grove Boulevard and West Taron Drive will be rebuilt. (Goal 3b-c)
- One stainless steel SMUD meter box will replace equipment that has reached its useful life. (Goal 3c)
- The irrigation system along Riparian Drive from Club Park Drive to East Taron Drive will be renovated. (Goal 3c)

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Salaries and Benefits	69,203	77,900	72,675	88,834
Service and Supplies	329,025	402,518	406,135	398,522
Leases / Loans	27	0	0	0
Computer Equipment	0	0	0	9,000
Operating Transfers	91,234	108,794	108,794	185,971
Contingency	0	5,000	8,998	5,000
Reserve Increase	42,671	0	0	0
Total Expenditures	532,159	594,212	596,602	687,327

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Interest Income	8,014	2,400	5,182	2,400
Building Rental	36,184	36,732	36,340	36,588
Assessments	487,961	498,836	498,836	511,434
Encumbered Funds	0	20,000	20,000	25,000
Use Reserves	0	36,244	36,244	111,905
Total Revenue	532,159	594,212	596,602	687,327

Budget Highlights

Salaries and Benefits

This category increased due to the realignment of staff into area specific crews. In prior years, part time staff was charged to District-Wide and allocated back to the individual Benefit Zones through cost allocation. By organizing into area specific crews, both part time and full time employee's salary and benefits can be prorated out to the Benefit Zones that the area crews specifically work, resulting in a more accurate distribution of costs. Per the Memorandum of Understanding, part time represented staff will receive a 2% increase on July 1, 2018.

Services and Supplies

Overall decrease as a result of fewer Park Maintenance Management Plan (PMMP) projects. There was however an overall increase to utilities and an increase in the Streets Maintenance Contract which began November 1, 2017. Services such as the Parks Maintenance contract have increased by 2.543% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

The District-Wide cost allocation distribution is now based on acres maintained, as opposed to Equivalent Dwelling Units. This shift has increased the District-Wide operating transfer out to cover District wide expenses.

Assessment Revenue

Assessment revenue increased as a result of the CPI increase of 2.543%. Equivalent Dwelling Units increased by 8.60.

Encumbered Funds

Funds will be encumbered for the parking lot seal and stripe project and the decomposed granite project at Nottoli Park to ensure funds are available to complete the projects.

Capital Reserve

Capital reserves are being used to cover the PMMP project costs.

BENEFIT ZONE 13 – EAST FRANKLIN BUDGET 213

MAJOR FUNCTIONS

Benefit Zone 13 - East Franklin, benefits from 16 parks totaling 107 acres. It has the second-most parks and park acres in the CSD Park System. East Franklin is almost built out, with plans remaining for a community center at Morse Park.

The East Franklin Benefit Zone includes 7 local parks, 8 neighborhood parks, and 1 community park. Bartholomew Sports Park is located in East Franklin but considered a District Wide facility, which is accounted for in the District Wide Benefit Zone. There are 51 acres of streetscapes and trails. Many parks in this benefit zone are linked by either off-street trails or on-street bike lanes.

The East Franklin Benefit Zone is known for its wide variety of parks with many high-use assets.

PROJECTS

- Three multipurpose fields will go offline for renovation. (Goal 2b, 3b-c)
- The turf at Morse Park Dog Park will be reseeded, and irrigation modifications will be made. (Goal 2b, 3b-c)
- Landscape renovations to replace missing or poor performing plants resulting in beautified CSD landscape areas. (Goal 3c)
- Landscape bark will be applied to planter beds in areas where the landscape bark has thinned out. (Goal 3c)
- Bocce Ball court at Morse Park will be renovated. (Goal 2b-c, 3b-c)
- Sidewalks will be repaired or replaced throughout the zone where lifts and/or cracks pose a potential safety hazard to pedestrians. (Goal 2b-c, 3b-c)
- The poured in place (PIP) playground surfaces at Backer, Johnston, Kramer, Luttig, Morse and Schauer Parks will be resealed. (Goal 2c, 3b)
- Irrigation upgrades will occur at Kunsting and Machado Parks. (Goal 3b-c)
- Restroom floors at Backer, Luttig, Kunsting, Machado, Morse and Stephenson Parks will be resealed. (Goal 3b-c)
- Ballfield fences at Luttig Park will be repaired. (Goal 2b-c, 3b-c)
- Softball/baseball infields at Backer, Jungkeit, Luttig, Morse, Stephenson and Willard Parks will be graded and leveled prior to the start of the spring season. (Goal 2b, 3b-c)
- Decomposed granite walking paths will be filled and leveled at Backer, Kunsting, Machado, Morse and Stephenson Parks. (Goal 2b-c, 3b-c)
- The sprayground surface at Morse Park will be resurfaced. (Goal 2b-c, 3b-c)
- The parking lots at Backer, Kunsting, Morse and Stephenson Parks will be sealed and striped, and curbs painted. (Goal 2b, 3b-c)
- A shade sail will be replaced at one of the parks if needed. (Goal 3c)

CAPITAL IMPROVEMENT PROJECTS

- Morse Park Dog Park project to be managed by the Park Planning Division consist of updating the amenities at the dog park. (Goal 2b, 3a-c)

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Salaries and Benefits	545,841	628,993	597,471	422,681
Service and Supplies	1,255,650	1,659,997	1,686,948	1,789,390
Leases / Loans	0	0	0	0
Fixed Assets	7,686	41,000	49,724	32,000
Operating Transfers	456,326	537,488	537,488	955,801
Contingency	0	20,000	17,116	20,000
Reserve Increase	1,261,045	671,887	732,442	413,497
Total Expenditures	3,526,549	3,559,365	3,621,189	3,633,369

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Operating Transfers	8,319	1,500	1,500	8,519
Interest Income	116,135	25,700	67,792	25,700
Building Rental	54,300	55,200	55,896	56,076
Revenue Other	0	0	1,479	0
Assessments	3,347,794	3,415,765	19,037	3,502,174
Encumbered Funds	0	61,200	61,200	40,900
Total Revenue	3,526,549	3,559,365	3,621,189	3,633,369

Budget Highlights

Salaries and Benefits

This category decreased due to the realignment of staff into area specific crews. In prior years, part time staff was charged to District-Wide and allocated back to the individual Benefit Zones through cost allocation. By organizing into area specific crews, both part time and full time employee’s salary and benefits can be prorated out to the Benefit Zones that the area crews specifically work, resulting in a more accurate distribution of costs. Per the Memorandum of Understanding, part time represented staff will receive a 2% increase on July 1, 2018.

Services and Supplies

Overall increase as a result of Park Maintenance Management Plan (PMMP) projects, an overall increase to utilities and an increase in the Streets Maintenance Contract which began November 1, 2017. Services such as the Parks Maintenance contract have increased by 2.543% with the Consumer Price Index (CPI) increase.

Operating Transfers Out

Transfer out to the Park Planning Division increased to fund the cost of the Morse Park Dog Park project. The District-Wide cost allocation distribution is now based on acres maintained, as opposed to Equivalent Dwelling Units. This shift has increased the District-Wide operating transfer out to cover District wide expenses.

Capital Reserve

Less funding is being put into capital reserves for future Capital Improvement projects and increased expenditures as more funds are being used this Fiscal Year for PMMP project costs.

Encumbered Funds

Funds will be encumbered for the parking lot seal and stripe project at Backer, Kunsting, Morse and Stephenson Parks to ensure funds are available to complete the project.

Assessment Revenue

Assessment revenue increased as a result of the CPI increase of 2.543%. Equivalent Dwelling Units decreased by 2.04.

BENEFIT ZONE 14 – CAMDEN PARK BUDGET 214

MAJOR FUNCTIONS

Benefit Zone 14 - Camden Park, is an assessment overlay for the Benefit Zone 2 - Camden Lighting and Landscape (L&L) assessment south of Whitehouse Creek and the Benefit Zone 9 - Waterman/Park Village, Area 9A, assessment north of Whitehouse. The Camden Park Benefit Zone assessment was approved in 2009 to ensure sufficient funds were available for maintenance, water, and Park Maintenance Management Plan (PMMP) projects in Benefit Zone 2- Camden and Benefit Zone 9 Waterman/Park Village, Area 9A. Other than minor costs for the annual engineering report, all revenues are available for use in Benefit Zone 2 - Camden and Benefit Zone 9 Waterman/Park Village, Area 9A.

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Service and Supplies	1,200	1,200	1,893	1,900
Operating Transfers	59,355	150,738	150,738	280,549
Reserve Increase	90,915	3,589	3,466	0
Total Expenditures	151,470	155,527	156,097	282,449

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Interest Income	2,178	700	1,270	700
Assessments	149,292	154,827	154,827	160,343
Use of Reserves	0	0	0	121,406
Total Revenue	151,470	155,527	156,097	282,449

Budget Highlights

Operating Transfers

Transfers out to Benefit Zone 2, and Benefit Zone 9, Area A increased to cover the PMMP projects including the sidewalk repair projects well as the increased cost allocation of District-Wide expenditures.

Assessment Revenue

Assessment revenue increased as a result of the CPI increase of 3.565%. There were no changes to the number of Equivalent Dwelling Units.

Capital Reserve

Capital reserves are being used to cover PMMP project costs in Benefit Zone 2 and Benefit Zone 9, Area A, as well as to cover the increased cost of services and supplies.

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

MAJOR FUNCTIONS

Benefit Zone 15 - Vista Creek Park is an assessment overlay for the area surrounding Jordan Family Park in Benefit Zone 3 Elk Grove West Vineyard. The Vista Creek Park Lighting and Landscape (L&L) assessment was approved in 2009 ensuring sufficient funds for maintenance, water, and Park Maintenance Management Plan (PMMP) projects in this overlay area. Other than minor costs for the annual engineering report, all revenues are available for use in Benefit Zone 3 Elk Grove West Vineyard, Vista Creek Park.

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Service and Supplies	550	550	654	670
Operating Transfers	6,079	13,744	13,744	18,921
Reserve Increase	16,485	9,100	9,140	4,629
Total Expenditures	23,114	23,394	23,538	24,220

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Interest Income	725	200	344	200
Assessments	22,389	23,194	23,194	24,020
Total Revenue	23,114	23,394	23,538	24,220

Budget Highlights

Operating Transfers

Transfers out to Benefit Zone 3 increased to cover the ongoing cost of the Pebble Flex litigation related to Jordan Family Park.

Capital Reserve

Less funding is being put into capital reserves as more funding is being transferred to Benefit Zone 3 for increased expenses.

Assessment Revenue

Assessment revenue increased as a result of the CPI increase of 3.565%. There were no changes to the number of Equivalent Dwelling Units.

BENEFIT ZONE 16 – FALLBROOK/PARK LANE/BRITSCHGI PARK BUDGET 216

MAJOR FUNCTIONS

Benefit Zone 16 – Fallbrook/Park Lane/Britschgi Park is an assessment overlay for Benefit Zone 9 Waterman/Park Village, Area 9B. The Fallbrook/Park Lane/Britschgi Park Lighting and Landscape (L&L) assessment was approved in 2009 to ensure sufficient funds were available for maintenance, water, and Park Maintenance Management Plan (PMMP) projects in Benefit Zone 9 Waterman/Park Village, Area 9B. Other than minor costs for the annual engineering report, all revenues are available for use Benefit Zone 9 Waterman/Park Village, Area 9B.

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Service and Supplies	1,500	1,500	2,067	2,075
Operating Transfers	40,196	65,596	65,596	142,905
Reserve Increase	99,465	75,264	75,777	2,434
Total Expenditures	141,162	142,360	143,440	147,414

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Interest Income	4394	700	1,780	700
Assessments	134,767	141,660	141,660	146,714
Total Revenue	141,162	142,360	143,440	147,414

Budget Highlights

Operating Transfers

Transfers out to Benefit Zone 9, Area 9B increased to cover the PMMP projects including the sidewalk repair projects well as the increased cost allocation of District-Wide expenditures.

Capital Reserve

Less funding is being put into capital reserves for future Capital Improvement projects as more funds are being used to cover PMMP project costs in Benefit Zone 9B as well as to cover the related increased cost of services and supplies.

Assessment Revenue

Assessment revenue increased as a result of the CPI increase of 3.565%. There were no changes to the number of Equivalent Dwelling Units.

ZONE 17 – CITY WIDE BUDGET 217

MAJOR FUNCTIONS

Zone 17 is funded by City of Elk Grove and is supplemented by Lighting and Landscaping Assessment funding. The operation of parks and streetscapes in the Laguna Ridge area and throughout areas of Elk Grove are funded by the City of Elk Grove through Community Facility Districts (CFD) fees. The CSD and the City of Elk Grove have a memorandum of understanding that the CSD will maintain and operate the eight neighborhood parks in the Laguna Ridge area on behalf of the City of Elk Grove.

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Salaries and Benefits	149,706	160,303	163,033	254,705
Service and Supplies	1,048,817	1,255,413	1,318,649	1,444,219
Operating Transfers	27,187	33,869	33,869	40,206
Contingencies	0	12,016	8,410	11,716
Reserves	0	0	935	0
Total Expenditures	1,225,710	1,461,601	1,524,895	1,750,846

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Operating Transfers In	0	0	60,000	165,256
Interest Income	1,211	601	250	300
Service Fees	1,200,433	1,461,000	1,461,000	1,585,290
Other Revenue	580	0	3,645	0
Use of Reserves	23,486	0	0	0
Total Revenue	1,225,710	1,461,601	1,524,895	1,750,846

Budget Highlights

Salaries and Benefits

This category increased due to the redistribution of staff expenses. In prior years, only one Landscape Inspector cost and a portion of the Park Superintendent, Park Manager and Management Analyst's time was distributed to this Zone. In an effort for full cost realignment, in addition to the positions listed above, the cost associated with Division's administrative support and irrigation section is also being distributed based on total acres maintained.

Services and Supplies

Overall increase to utilities and an increase in the Streets Maintenance Contract which began November 1, 2017. Services such as the Parks Maintenance contract have increased by 2.543% with the Consumer Price Index (CPI) increase.

Operating Transfers In

Increase transfer in from Benefit Zone 8 to supplement activities in Laguna Ridge not covered under the Memorandum of Understanding between the CSD and the City of Elk Grove.

Service Fees

Service fees from the City of Elk Grove will increase this fiscal year as the cost of services and supplies have increased.

BENEFIT ZONE 18 – HAMPTON VILLAGE IMPROVEMENT BUDGET 218

MAJOR FUNCTIONS

Benefit Zone 18 - Hampton Village Improvement District is an assessment overlay of the Hampton Village area surrounding Jennie McConnell Park in Benefit Zone 9 Waterman/Park Village, Area 9C. The Hampton Village Improvement Lighting and Landscape (L&L) assessment was approved in 2016 ensuring sufficient funds for maintenance, water, and Park Maintenance Management Plan (PMMP) projects in this overlay area. Other than minor costs for the annual engineering report, all revenues are available for use in Benefit 9 Waterman/Park Village, Area 9C.

BUDGET SUMMARY

Expenses by Category	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Services and Supplies	1,651	1,500	1,853	1,860
Operating Transfers Out	23,752	852,800	1,024,644	393,500
Reserve Increase	44,298	0	0	0
Total Expenditures	69,701	854,300	1,026,497	395,360

Revenue by Account	Actual 2016/17	Adopted 2017/18	Amended 2017/18	Proposed 2018/19
Operating Transfer In	0	781,894	953,841	0
Interest Income	42	0	250	0
Assessments	69,659	72,406	72,406	74,992
Use of Reserves	0	0	0	320,368
Total Revenue	69,701	854,300	1,026,497	395,360

Budget Highlights

Operating Transfers

Transfers out to Benefit Zone 9, Area C decreased as less funding is needed this fiscal year to complete the the McConnell Park Revitalization project.

Assessment Revenue

Assessment revenue increased as a result of the CPI increase of 3.565%. There were no changes to the number of Equivalent Dwelling Units.

Capital Reserve

Funds from reserves are being used fund the McConnell Park Revitalization project.