

Introduction

Overview

The Cosumnes Community Services District (CSD) Parks and Recreation Department Capital Improvement Plan (CIP) is a five year plan for the physical development of parks within the CSD Parks and Recreation Department. It is an important planning tool for future parks and recreation facilities and the renovation of existing parks and facilities. The CIP also outlines project workload, identifies funding sources and establishes project priorities. The CIP is updated annually, coinciding with the budget process.

The CIP includes all currently identified projects for consideration between Fiscal Years 2018-2019 and 2022-2023. The projects identified reflect the CSD's commitment to residents to continue to build new park facilities, while renovating existing ones.

The CIP includes individual project descriptions, cost estimates and summaries that outline overall project costs and funding sources. As part of the annual budget process, the Board will determine funding and prioritization of projects. A CIP project is not included in the Fiscal Year budget until approved by the Board.

The CIP includes 36 projects totaling \$62.5 million. Projects are funded through a variety of sources including Park Impact Fees, Quimby Fees, Landscape and Lighting Assessments, Mello-Roos Special Taxes, Grants, Reserve Funds, and Other Funds. Full funding is not available for all projects identified in the 2018-2023 CIP. In these instances, the project is listed as unfunded.

Process

The 2018-2023 CIP was developed by evaluating the status of the 2017-2022 CIP projects. Staff reviewed project budgets, timelines and funding for accuracy and made adjustments based on current and future conditions.

CIP Benefits

The CIP provides the following benefits:

Identification: The CIP assists the Board, staff, and the community with identification of long-range plans for the Department.

Prioritization: Projects are prioritized and approved by the Board, prior to inclusion in the annual budget, making the capital budget process more effective and efficient.

Planning: The CIP serves as the principal planning tool for future parks and recreation facilities and renovation of facilities.

Relevancy: The CIP is updated annually to include all newly identified projects.

Approval: The Board approves only projects for the current fiscal year.

Workloads: The CIP helps staff manage project workloads.

Funding: The CIP provides funding accountability and identifies future funding needs.

The CIP addresses important CSD Strategic Plan Goals:

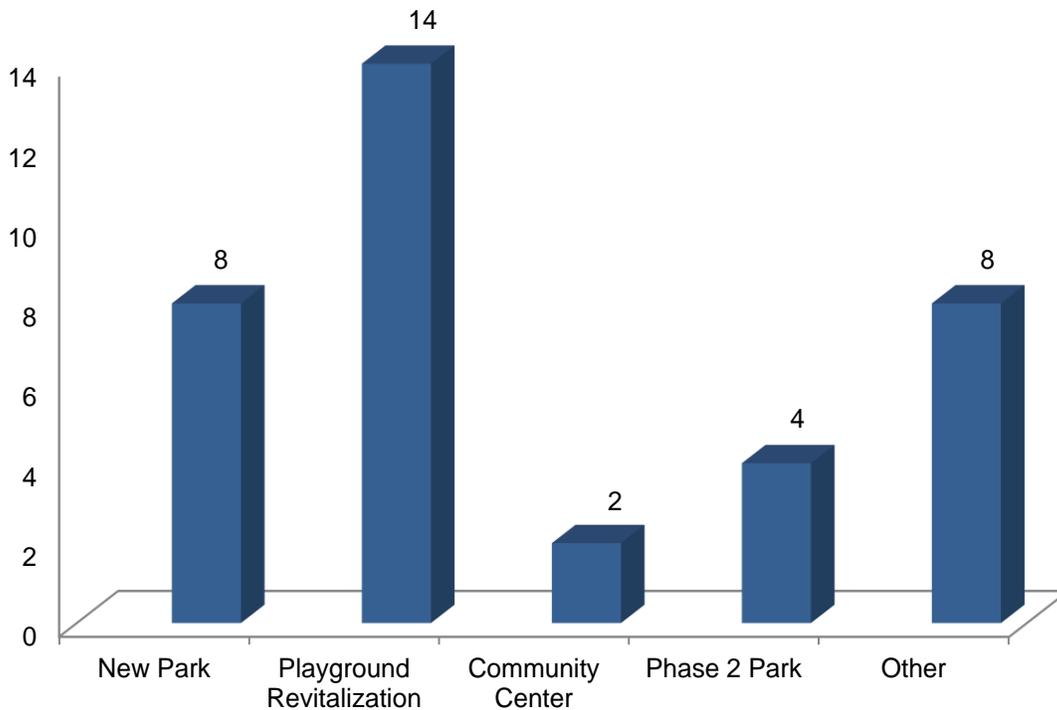
- Goal Provide exceptional service to customers.
- Goal Make safety a priority in all operations.
- Goal Provide quality facilities, parks, and apparatus.
- Goal Provide services, programs, and facilities based on the distinct needs of the community.
- Goal Ensure its financial stability and accountability.
- Goal Ensure transparency in all District operations.

CSD Projects

Projects identified in the CIP reflect the CSD's commitment to residents by continuing to build new park facilities while renovating existing ones. The 2018-2023 CIP includes 36 projects: 8 parks, 2 community centers, 14 playground revitalization projects, 4 phase-2 park projects, and 8 various improvement projects throughout the District, totaling \$62.5 million.

Capital Projects

The graph shows the total amounts for each project type.



New Growth Areas

In 2015, the Elk Grove City Council and the CSD Board of Directors approved a new Memorandum of Understanding MOU which outlines a process for park development in future growth areas.

Laguna Ridge Specific Plan – There are 11 parks remaining to be developed within the specific plan. The CSD will be responsible for developing 11 of these park facilities with funding provided by the Laguna Ridge Supplemental Park Impact Fee (LRSPIF) which is administered by the City. The parks will be owned and operated by the CSD with maintenance funding provided by the City. The Civic Center park site will be developed and maintained solely by the City.

South East Policy Area Special Planning Area (SEPA) – There are 11 new parks planned for this planning area. The CSD will be responsible for developing these park facilities with funding provided by a SEPA Park Impact Fee which will be administered by the City. The parks will be owned and operated by the CSD with maintenance funding provided by the City.

Sterling Meadows Subdivision – There are two parks planned for this development. The developer is responsible for providing both park facilities as turnkey deliveries in compliance with the 2008 Development Agreement. The master plans for both park sites were approved by the Board in April 2014. The parks will be owned and operated by the CSD with maintenance funding provided by the City.

Silverado Village – There are two parks planned for this development. The CSD will be responsible for developing these park facilities with funding provided by the Eastern Elk Grove Financing Plan Park Impact Fee. The parks will be owned and operated by the CSD with maintenance funding provided by the City.

Funding Sources

The CSD uses a variety of funding sources for capital projects. The following is a brief overview of funding sources.

Grant Funds

Grant funds are received from the state or federal government, or other agencies that are designated to be used for specific projects or purposes. Grant funds for capital expenditures cannot be used for operating expenditures.

Funds are designated for a specific project or purpose for which the grant was awarded.

Granting agencies that allocate funds to the CSD for capital projects administer any legal or administrative requirements specific to each grant.

Landscape & Lighting Assessment District Funds (L&L)

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 revitalization, safety lighting, and corridor maintenance in accordance with the California Streets & Highways Code Sec. 22500 *et seq.*

Mello Roos Special Taxes

These are special taxes collected by the County of Sacramento on the annual property tax bill. The fees are used for projects approved by the County and administered by the CSD.

California Government Section 53311 *et seq.* allows local government to establish a Mello-Roos special tax assessment district in a developing area to finance specific public facilities and services needed by that particular area.

Funds must be used for the approved project.

Park Impact Fees

Park Impact Fees are 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. Funds are restricted for use in the Specific Plan Area from where the Park Impact Fees were paid and for identified facilities. Park Impact Fees are collected in the East Franklin and in the Eastern Elk Grove areas, including the Elk Grove/West Vineyard and East Elk Grove fee programs. The City of Elk Grove administers fee collection and the CSD depends on a cooperative relationship for the pass-through of the fees to the CSD.

California Government Section 66000 *et seq.* sets forth the procedural requirement for establishing and collecting Park Fees. These procedures require that a reasonable relationship or nexus must exist between a governmental exaction and the purpose of the condition.

Quimby Fees

Quimby Act Fees are 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.

Reserve Funds

These are funds identified during the CSD budget process for specific projects. Reserve Funds are allocated at the discretion of the Board.

Unfunded Projects

At this time, unfunded projects will not proceed until funds are available and approved by the Board of Directors.

Other Funds

These funds are from identified funding sources which are secured or in the process of being secured. Examples include donations, encumbered funds, developer fee credits, Foundation funding, and loan proceeds. Other Funds are typically designated for a specific project.