



COSUMNES COMMUNITY SERVICES DISTRICT

FISCAL YEAR 2021-22 & 2022-23

Biennial Budget



Be an innovative, inclusive, and intentional, regional leader committed to providing exceptional services that exceed expectations and enhance the quality of life of those we serve.

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COSUMNES CSD BOARD OF DIRECTORS

The Cosumnes Community Services District (District) Board of Directors (Board) is comprised of five duly-elected or appointed residents. The Directors are elected or appointed by-division in five single-member districts as defined in Government Code Section 61025 (**Exhibit A**). At the beginning of each year, the Board selects from its members a President and Vice-President to serve during the ensuing year.

The Board is the governing body of the District and is responsible for formulating and approving policies for the operation, control, administration, and planning of the District's facilities and activities.



Jim Luttrell, President



Jaclyn Moreno, Vice President



Gil Albiani, Board Member



Rod Brewer, Board Member



Orlando Fuentes, Board Member

COSUMNES CSD EXECUTIVE STAFF



Joshua Green
General Manager/Chief Executive Officer



Sigrid Asmundson
District Counsel



Phillip Lewis
Parks & Recreation
Administrator



Paul Mewton
Chief of Planning, Design
& Construction



Felipe Rodriguez
Fire Chief



Nitish Sharma
Chief Administrative
Officer

COSUMNES CSD SENIOR LEADERSHIP TEAM

Troy Bair, Deputy Fire Chief
Carolyn Baptista, Interim Finance Director
Mike Dopson, Director of Recreation & Community Services
Kelly Gonzalez, Director of Business & Public Affairs
Scott Jones, Engineering, Development, and Design Director
Steve Sims, Director of Parks & Neighborhood Services
Dan Quiggle, Deputy Fire Chief
Vacant, Director of Human Resources
Vacant, Chief of Staff

COSUMNES CSD BUDGET TEAM

John Ebner, Senior Management Analyst
Rachele Manges, Senior Management Analyst



June 2, 2021

Honorable President and Members of the District Board:

I present for your consideration, discussion, and approval the Cosumnes Community Services District's (District) biennial budget for Fiscal Years 2021-22 and 2022-23. The biennial budget implements the District Board strategic goals and priorities, provides a financial plan that continues to deliver high levels of service to the community and is responsive to the citizens and the business community of the District.

Introduction

The budget is the primary policy document for the organization; it establishes the financial and human resources necessary to accomplish community objectives, sets districtwide service levels, and implements capital projects. The allocation of this budget builds upon the goals and priorities identified by the Board members by focusing on service delivery, infrastructure investments, fine-tuning of the District organization to make the best possible use of existing staff and resources, and balancing prudent spending to address community needs while providing a high level of service.

The budget was developed with an eye toward a future correction in the economy, modest revenue growth assumptions, minor adjustments to baseline budgets and the ongoing need to address the District's long-term obligations (infrastructure improvements, pension costs, and other post-employment benefits costs). The long-term forecast model further illustrates the District's fiscal cornerstones, revenue and appropriations assumptions and the short-term and long-term fiscal challenges.

Like most other California government agencies, the Cosumnes Community Service District is not immune to budgetary challenges. The District continues to grapple with maintaining current levels of service, in an era where costs are rising more rapidly than revenues. Certain cost increases, such as pension or other post-employment benefit increases, are largely outside of the District's direct control. Increasing or seeking new revenue sources has limitations and can be a lengthy process. Hiring, training, and retaining staff to deliver the key services with innovation, efficiencies and professionalism takes both time and money.

While the District is not immune to these challenges, the District is fortunate to have a solid budgetary foundation that should allow it to withstand negative impacts. We have a fiscally responsible District Board of Directors; a dedicated staff; a stable property value/assessment base; a successful record in competing for state and federal grants; a solid groundwork for harnessing technology to improve efficiencies, with additional room to improve; a long-term forecast model to help in decision making; and most importantly, a very limited and strategic approach to ongoing increases in costs to provide services.

2020-21 Accomplishments

The budget document lists all accomplishments by each Department. The following are a few highlights from the prior fiscal year.

- Update and monitor the District's fiscal contingency plan and the long-term financial plan guidelines in order to protect District reserve fund balances. Funding source: General Fund.
- Develop a District Strategic Plan comprised of 56 strategic initiatives, across 15 broader objectives, directly connected to the five values set by the Board. The plan bridges service specific plans and provides overall direction for the District. Funding source: General Fund.
- Operationally addressed District and community needs associated with the COVID-19 pandemic. Provided county-wide vaccination destitution program for private and public EMS providers in Sacramento County. Source: General Fund.
- Develop a Climate Action Plan / Sustainability Action Plan which focuses on best management practices the District can follow to be most effective in climate change mitigation and adaptation. Funding source: General Fund.
- Develop and maintain community partnerships to support Fire Department and EMS interests in the community working towards workforce sustainability and diversity, public presence, and professional development. Funding source: General Fund.
- Continue the implementation of the Parks and Recreation Department's Strategic Plan to guide facility development, recreation programming, and park operations over the next year. Funding Source: General Fund, Impact Fees, L&L.
- Worked with a consultant to complete the Strategic Communications Plan to establish the objectives, messages, and recommended strategies by which the District should organize and implement its internal and external communications activities. Funding source: General Fund.
- Continue to educate the community about benefit zone funding through the use of classes, meetings and videos. Funding Source: L&L.

Fiscal Years 2019-20 and 2020-21 Budget Summary

In summary, the Fiscal Years 2019-20 and 2020-21 budget for all District funds, including Special Revenue Funds and Capital Budget totals \$121.5 million and \$131.6 million, respectively. The General Fund Operating Budget is \$81.0 million for Fiscal Year 2019-20 and \$79.2 million for Fiscal Year 2020-21.

Fiscal Years 2021-22 and FY 2022-23 Budget Summary - Revenues

Total All Funds Revenue for Fiscal Years 2021-22 and 2022-23 are budgeted at \$150.7 million and \$154.1 million, respectively. Below are the highlights of the major revenue sources of the District.

- General Fund:
 - Property taxes (secured): Staff are projecting a 5% property tax increase from actual earned in FY 2020-21 (\$1.78m) and a 4.75% increase for FY 2022-23 (\$2.4m). This increase is primarily attributable to a combination of factors including a slight increase in the property value base valuations and new construction or property transfers during the year. Property taxes are projected to increase modestly due to the cost-of-living adjustment and projected new residential and multi-use development and other developments.
 - Ambulances Revenues are projected to increase in Fiscal Year 2021-22 by \$210,000 due to projected calls and recent fee increases..
 - Recreation and Building Rental Revenues are projected to increase in Fiscal Year 2021-22 by \$826,000 (10.7%) as a result of the community's anticipated return to recreation programming and social gatherings.

Fiscal Years 2021-22 and 2022-23 Budget Summary - Expenditures

Total All Funds Expenditures for Fiscal Years 2021-22 and Fiscal Year 2022-23 are budgeted at \$150.5 million and \$154 million, respectively, with General Fund expenditures totaling \$85.7 million and \$88.5 million.

The District is primarily a service-based agency, which requires people as its backbone. The total biennial budget for salaries and benefits expenditures in the General Fund is \$139.3 million. Pension costs are determined by PERS; we have budgeted District-wide \$11.4 million in Fiscal Year 2021-22 and \$12.04 million in Fiscal Year 2022-21. The District is experiencing an annual increase of approximately \$1.45 million increase in pension cost year over year. We anticipate these costs will continue to grow for the next two decades before they are likely to subside. Retiree medical costs are estimated at \$5.6million, in Fiscal Year 2021-22 and \$6.1 million in Fiscal Year 2022-23. The annual increase in retiree medical cost is approximately \$600,000 each year. The total biennial budget is projected at \$150.6 million in Fiscal Year 2021-22 and \$154.1 million in Fiscal Year 2022-23.

Labor. The District has been in negotiations with labor groups this fiscal year and continues to try to reach mutually agreeable contracts with each of the labor groups. The District continues to explore opportunities to incorporate structural cost sharing through appropriate bargaining processes and a “total compensation” approach.

Capital Projects. Once again, the proposed budget emphasizes the importance of maintaining our existing infrastructure with a total of 58 capital projects over the course of the two fiscal years. Total capital expenditures account for \$62.9 million of the All Funds Expenditures. The proposed biennial budget includes several projects to rehabilitate and upgrade aging infrastructure.

General Fund Reserve

The proposed budget anticipates a budget stabilization reserve of \$3.3 million and Other Cash Flow reserve of \$17.6 million at the end of Fiscal Year 2022-23. The cash flow reserve

is required to pay the District's obligation during the months where expenditures significantly outweigh revenues (mostly July to December).

Unfunded Liabilities/Ongoing Needs

The District has identified unfunded liabilities for employees, related primarily to pension and retiree medical costs.

Pensions. CalPERS dictates the cost to an employer, and they are in the midst of increasing employer rates, decreasing their discount rate to 7.0%, and amortizing actuarial gains over 20 years rather than over 30. It is important to note that approximately 61% of all PERS retiree benefits are paid from the investment earnings; therefore, a decrease in discount rate has a substantial impact to the District's budget. The good news is, that between the actions PERS is taking and the changes to state law related to retirement plans for new hires (also known as PEPPRA), the District's eventual unfunded pension gap will decrease toward the end of this financial model 20-year timeframe.

Other Post-Employment Benefits (OPEB). The District continues to fully fund its current annual OPEB obligation, leaving a projected unfunded accrued liability of \$64.8 million unfunded liability. The Chief Administrative Officer is working with the District's labor groups and other stakeholders to present to the Board of Directors the opportunities to limit the increase in liabilities and create a funding plan to pay down the liabilities over the next 20 year period.

Strategic Plan

The Board approved the District's Strategic Plan on March 3, 2021. The Strategic Plan ("Plan") is the parent document for a dozen of additional planning documents including the Climate Action Plan/Sustainability Action Plan, Communications Plan, Information Technology Strategic Plan, Fire Department Strategic Plan, and Parks and Recreation Department Strategic Plan. This Plan provides a planning bridge between those service specific plans and provides overall direction in other areas, not directly covered in those plans.

Within the past few months, the Senior Leadership Team has been working collaboratively in determining priority order and staff assignments for each objective and initiative. The biennial budget includes elements from the Strategic Plan such as the reallocation of personnel, training funds, and contingency funds for the Board, General Manager and Strategic Management Team.

Conclusion

The proposed biennial budget for Fiscal Years 2021-22 and 2022-23 addresses the District's priorities and achieves or sets in motion many of my goals as General Manager. It sets the tone for a productive and respectful District organization, where outstanding customer service is paramount; communication both internally and externally, is clear, transparent, and effective; staff are well-trained and skilled at their jobs; procedures and practices are inclusive and ensure equity; technology is harnessed for effective service delivery; and

where District policies help to promote, rather than hinder, a diverse and resilient local economy.

We must balance our need to address long-term liabilities with the equally pressing need to serve the citizens, visitors, and businesses of District today. The budget must be able to position the organization well to handle both tasks.

The budget each year is a team effort, with employees in every department working with our budget staff to compile numbers, projects, achievements, and goals. The efforts that go in to creating this document should not be overlooked. Finally, I would like to thank my Senior Leadership Team and District staff for their dedication to service and their continued efforts towards innovations and efficiencies to implement district's goals and vision.

Respectfully submitted,



Joshua Green
General Manager

COSUMNES CSD OVERVIEW

PURPOSE

Cosumnes Community Services District (District) is a regional leader dedicated to providing superior emergency medical, fire protection, parks and recreation services to 199,326 residents in a 157-square-mile area of south Sacramento County.

The District is dedicated to protecting the health and safety of our residents, maximizing the enjoyment of the natural environment, and providing gathering spaces, inclusive recreational programs and events to our growing and diverse community.

VISION

Be an innovative, inclusive, and intentional, regional leader committed to providing exceptional services that exceed expectations and enhance the quality of life of those we serve.

MISSION

The Cosumnes CSD is dedicated to enhancing the quality of life of the residents, businesses, visitors, and employees within our diverse community by protecting lives, property, and the environment through superior fire suppression, emergency medical services, fire prevention, and special operations response; and by providing parks and recreation services through well maintained parks and recreational opportunities for health, wellness, and social interactions.

OUR VALUES	
Safety & Mitigating Risk	We protect District employees, as well as mitigate risk and exposure of the District and public.
Financial Responsibility	We are an accountable, transparent, and stable Agency as we provide quality services through progressive innovations.
High-Quality Workforce	We develop and train a high-quality workforce with emphasis on professionalism, diversity, equity, and inclusion, succession planning, competency, and organizational growth.
Service to the Community	We deliver the highest levels of service to the residents, visitors, and businesses within the District.
Diversity, Equity, and Access	We ensure diversity, equity, and inclusion in all aspects of District work.

GOVERNMENT

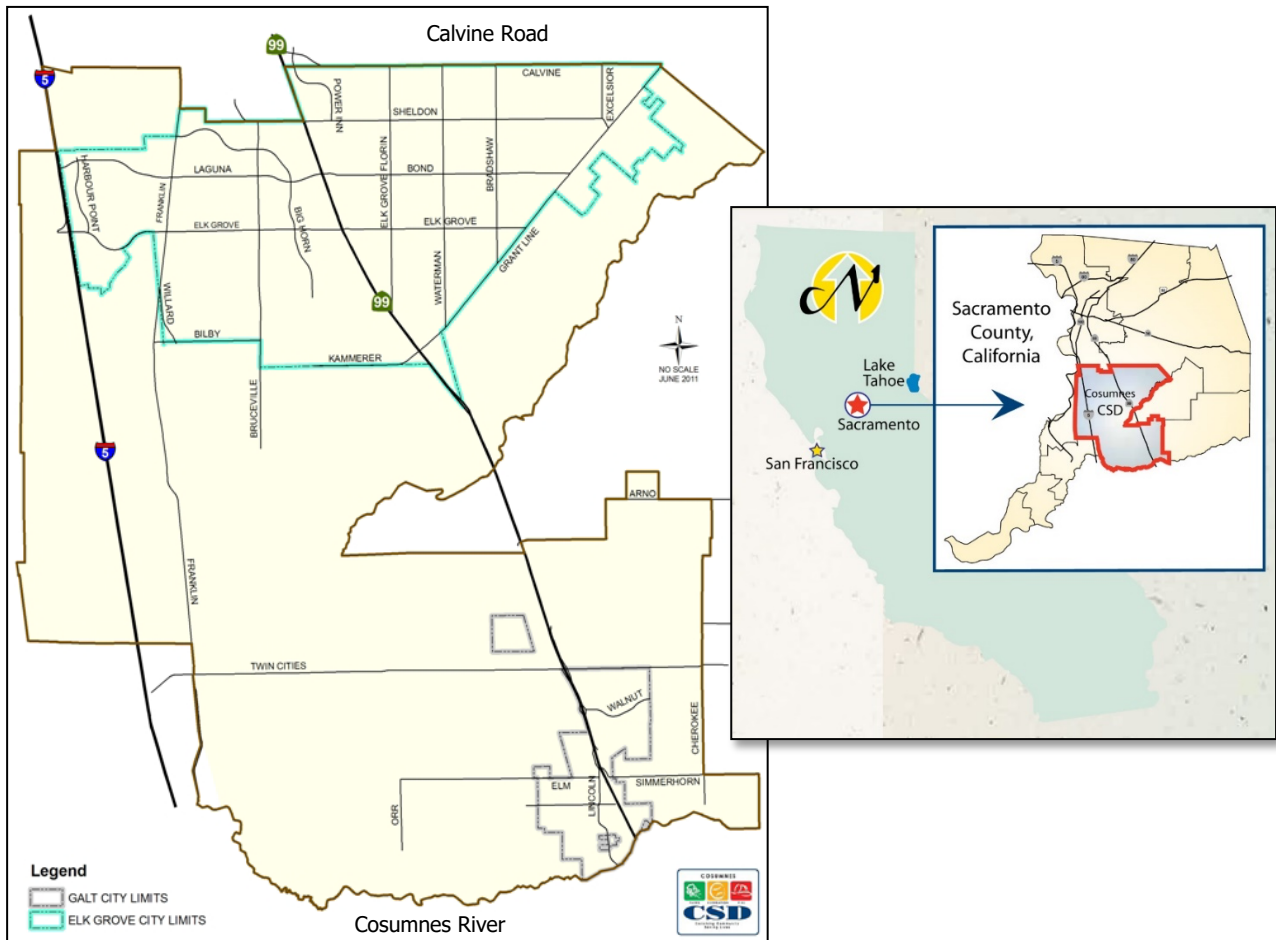
The District is a political subdivision of the State of California guided by a five-member elected Board of Directors. Its jurisdiction lies in the 3rd, 7th, and 9th Congressional Districts, the 8th and 9th State Assembly Districts, and the 3rd, 5th, 6th, and 8th State Senate Districts. As an independent special district, the District focuses on essential quality of life services including fire protection, emergency medical services and parks and recreation services.

HISTORY

The Cosumnes Community Services District dates back to 1985 with the consolidation of the Elk Grove Park and Recreation District (established in 1936) and the Elk Grove Fire Protection District (established in 1925 after serving the Elk Grove community since 1893), forming the Elk Grove CSD, focusing on providing essential quality-of-life services including fire protection, emergency medical services and parks and recreation services. In 2006, a reorganization of the Elk Grove CSD and the Galt Fire Protection District (established in 1921) created the Cosumnes Community Services District.

LOCATION

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



COSUMNES CSD ORGANIZATION

DEPARTMENTS

The District employs 318 full-time staff and 200+ part time and seasonal employees. The four departments within the District are the Administrative Services Department, Facility and Development Department, Fire Department, and Parks and Recreation Department, as well as the Office of the General Manager.

The **Administrative Services Department** functions include the management of the Human Resources Section which provides services to full time, part time and seasonal employees; oversight and implementation of long-range financial planning and investments; District wide marketing and communications; partnerships; and coordination of information technology for the entire District.

The **Facility and Development Department** plans and develops all District facilities including fire stations, community centers, parks, and trails. The department is also responsible for building maintenance throughout the District and the implementation of the District's Climate Action/Sustainability Plan and policies. The department consists of three divisions.

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

The **Parks & Recreation Department** vision is to offer an inclusive and connected park, recreation, and trails system that delivers opportunities for health and wellness, social interaction, and delight to the Elk Grove community. The department strives to achieve this vision by meeting the needs of the growing community, revitalizing, and developing community spaces, enhancing community connections, and ensuring a sustainable parks and recreation system. Diverse programs such as special events, preschools, summer camps, teen programs, special interest classes, before- and after-school recreation, non-traditional sports, therapeutic recreation, youth and adult sports, and aquatic programming are offered for all ages.

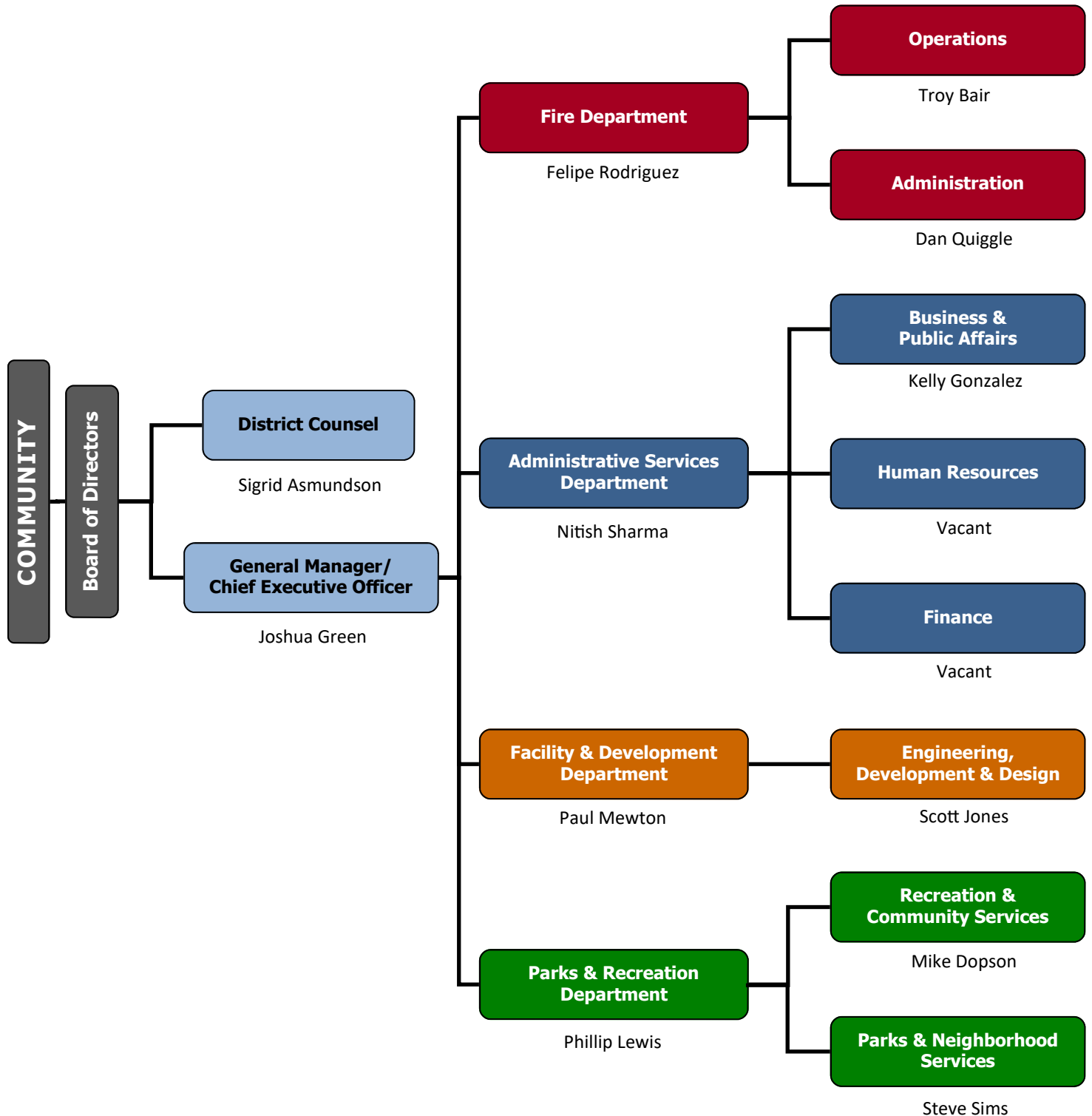
The **Office of the General Manager** oversees District and Board policies and procedures, functions of the Board, and community sponsorships. In addition, staff proactively monitor and advocate for legislation that has or potentially could have an affect upon the District.



COSUMNES COMMUNITY SERVICES DISTRICT

DISTRICT ORGANIZATIONAL CHART

Biennial Budget Fiscal Years 2021/22 & 2022/23

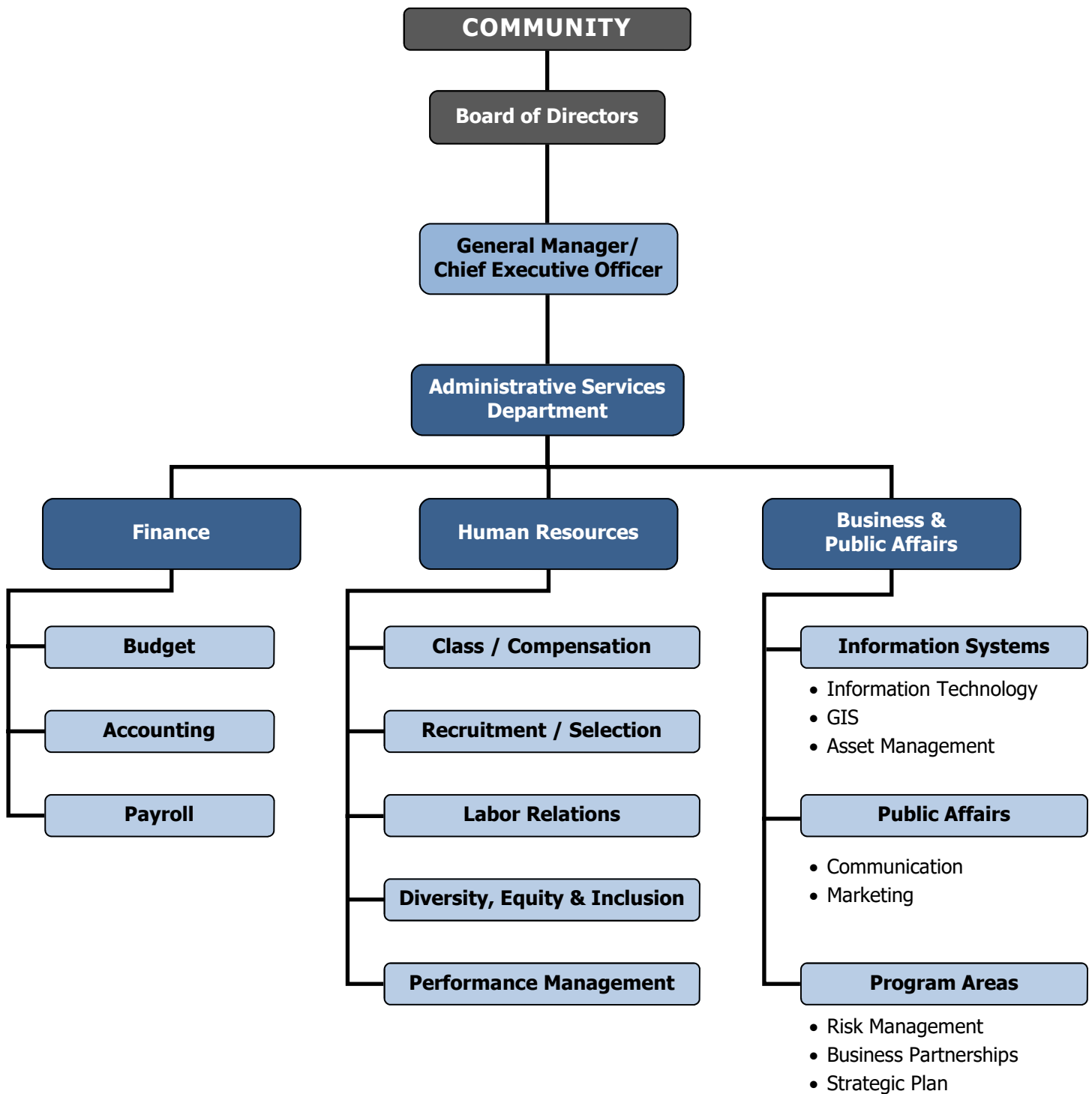




COSUMNES COMMUNITY SERVICES DISTRICT

ADMINISTRATIVE SERVICES DEPARTMENT ORGANIZATIONAL CHART

Biennial Budget Fiscal Years 2021/22 & 2022/23

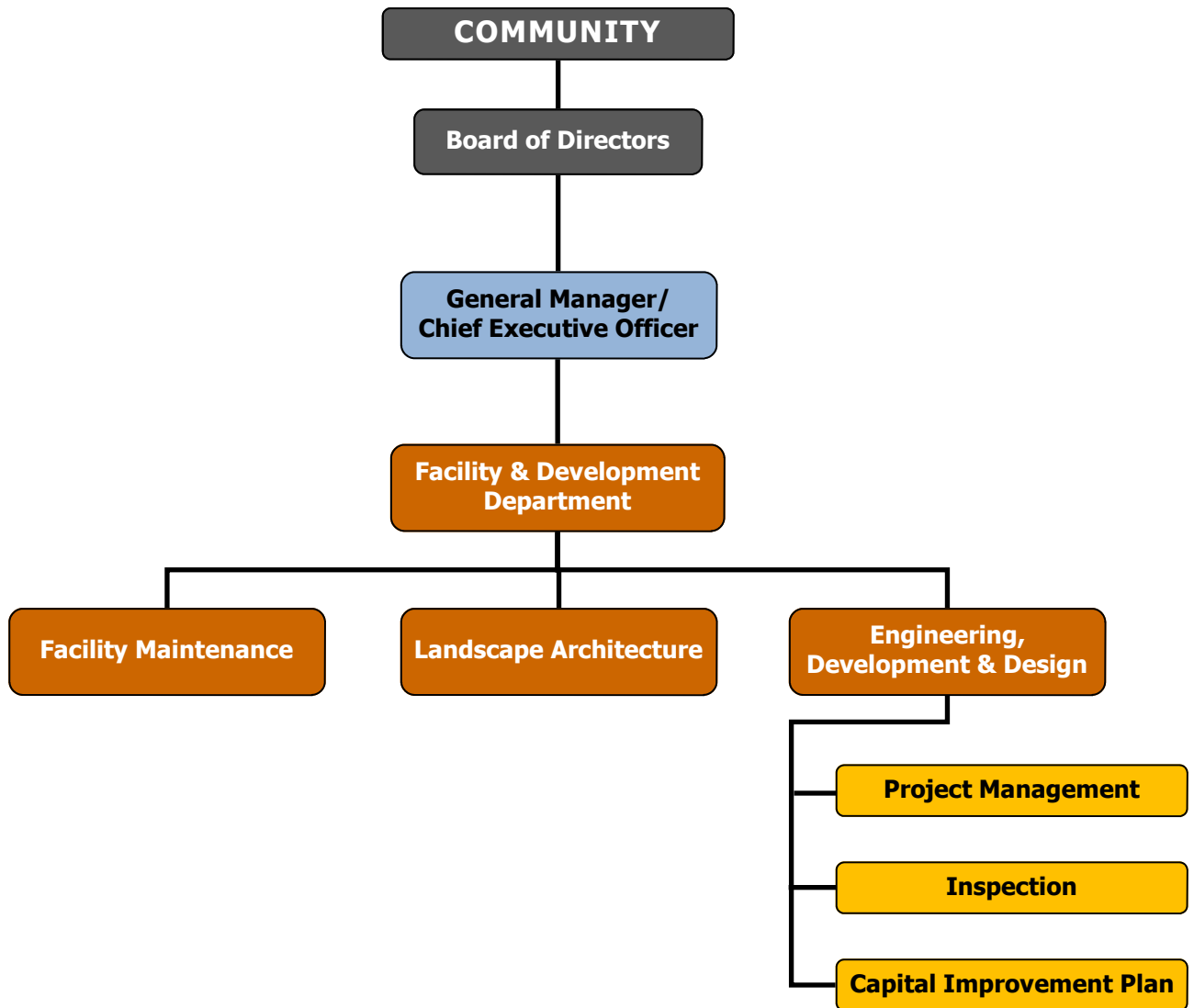




COSUMNES COMMUNITY SERVICES DISTRICT

FACILITY AND DEVELOPMENT DEPARTMENT ORGANIZATIONAL CHART

Biennial Budget Fiscal Years 2021/22 & 2022/23

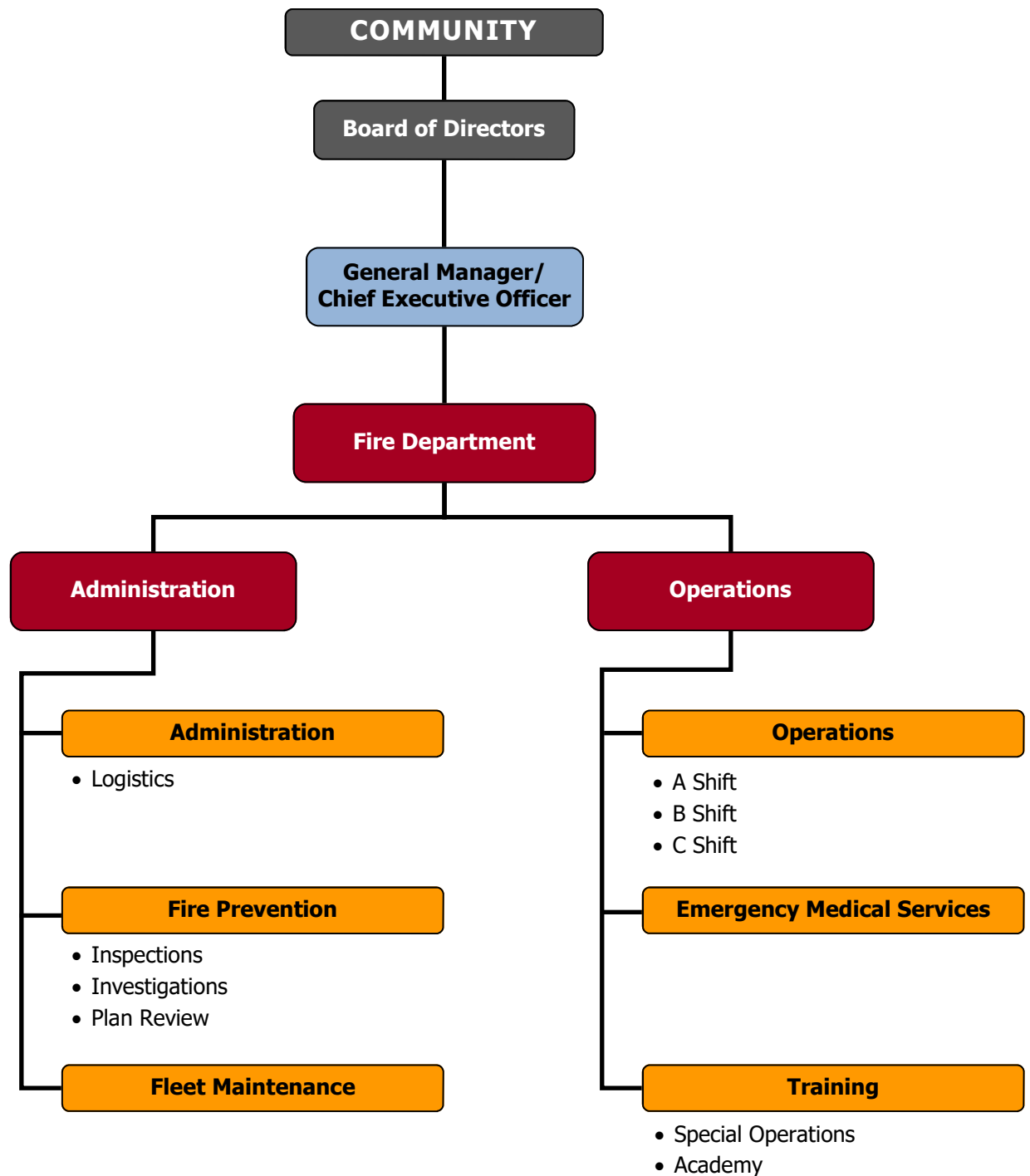




COSUMNES COMMUNITY SERVICES DISTRICT

FIRE DEPARTMENT ORGANIZATIONAL CHART

Biennial Budget Fiscal Years 2021/22 & 2022/23

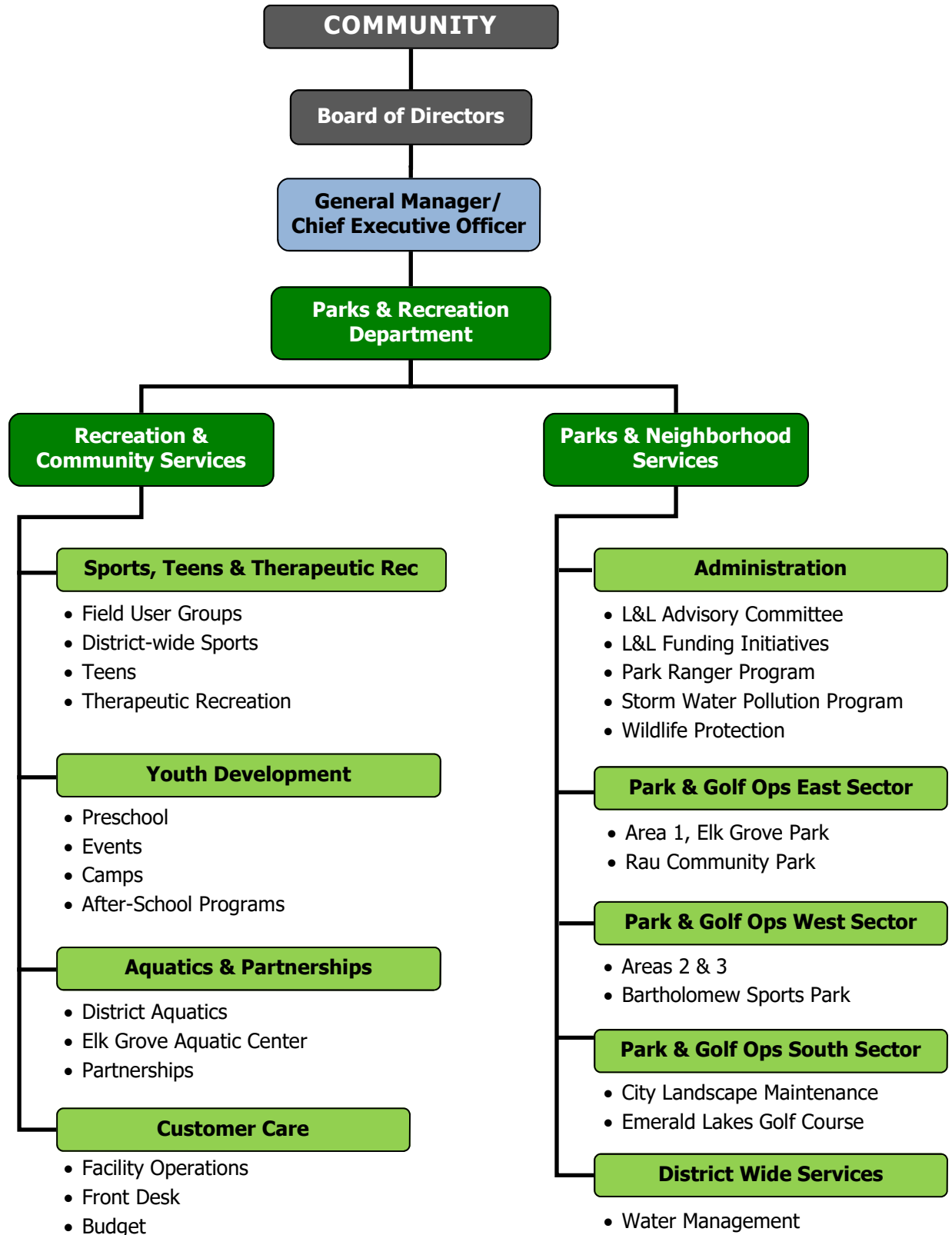




COSUMNES COMMUNITY SERVICES DISTRICT

PARKS & RECREATION DEPARTMENT ORGANIZATIONAL CHART

Biennial Budget Fiscal Years 2021/22 & 2022/23



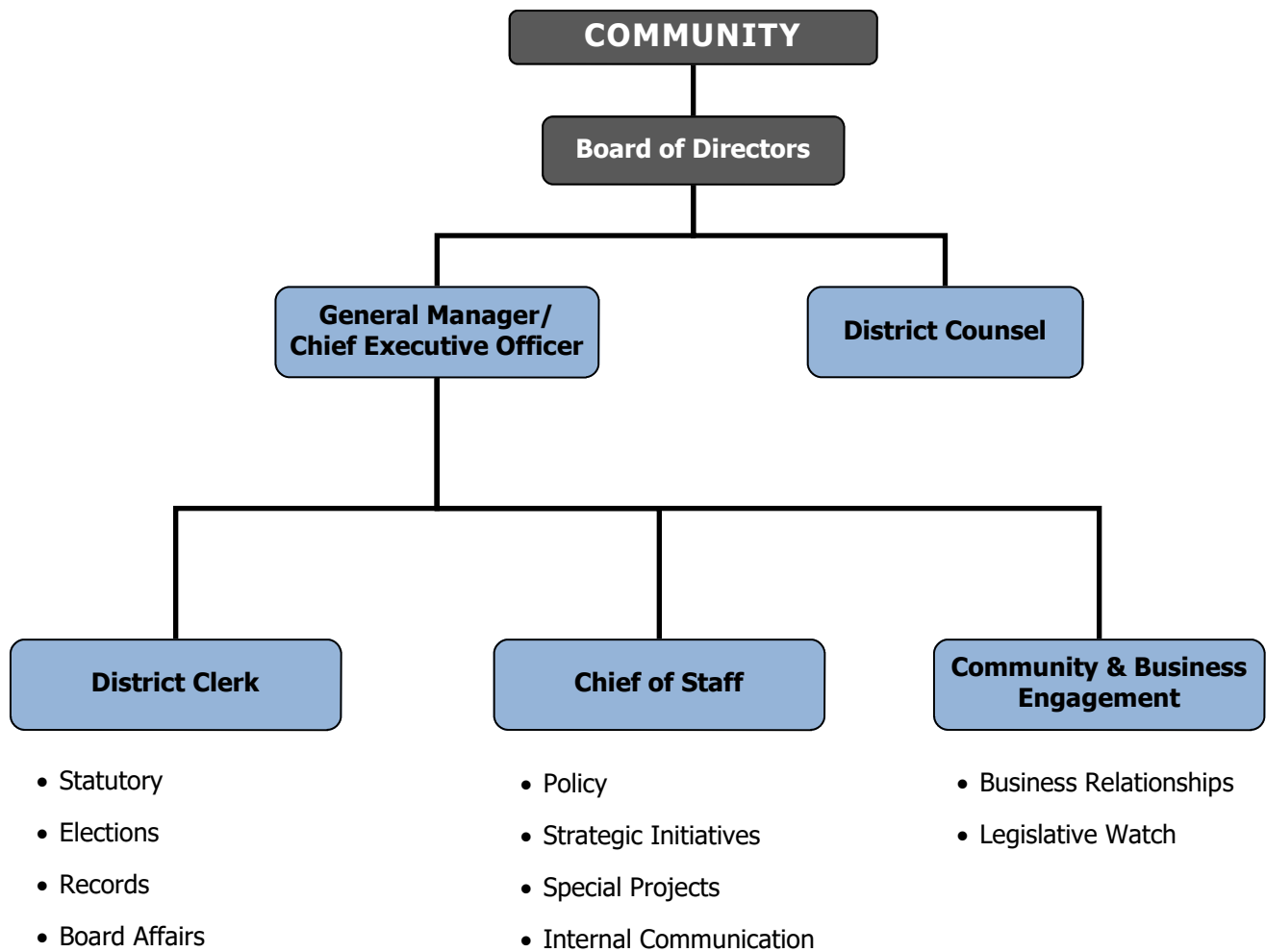
July 1, 2020



COSUMNES COMMUNITY SERVICES DISTRICT

OFFICE OF THE GENERAL MANAGER ORGANIZATIONAL CHART

Biennial Budget Fiscal Years 2021/22 & 2022/23



EMPLOYEE FULL TIME EQUIVALENTS

Position Title	FTE
Accountant	2
Accounting Assistant	3
Administrative Assistant	8
Administrative Services Director	1
Administrative Specialist	9
Administrator of Parks & Recreation	1
Assistant Fire Chief	3
Assistant to the Fire Chief	1
Battalion Chief	4
Building Maintenance Supervisor	1
Building Maintenance Worker, Sr.	4
Chief Administrative Officer	1
Chief of Planning Design and Construction	1
Chief of Staff	1
Communication & Marketing Specialist	1
Community & Business Engagement Specialist	1
Construction Project Manager	1
Deputy Fire Chief	2
Director of Human Resources	1
Director of Parks and Recreation	2
District Clerk	1
District Counsel	1
Engineering, Development, and Design Director	1
Facilities Manager	1
Facilities Operations Technician	1
Facilities Operations Technician, Sr	1
Finance Manager	1
Finance Director	1
Fire Captain	27
Fire Captain EMS	2
Fire Captain Special Operations	1
Fire Captain Training	2
Fire Chief	1
Fire Engineer	27
Fire Inspector I	2
Fire Inspector II	4
Firefighter	95
Fleet Manager	1

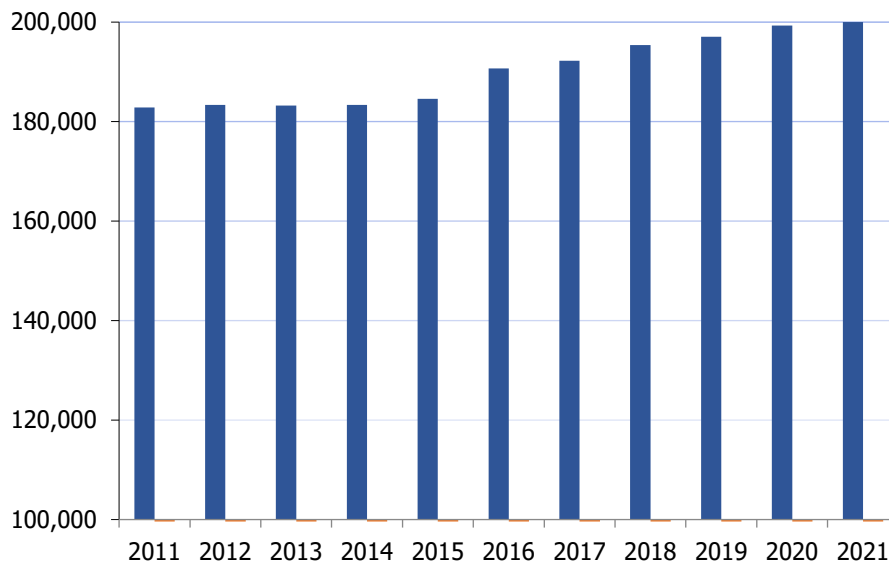
Position Title	FTE
General Equipment Mechanic I	3
General Equipment Mechanic II	1
General Manager/Chief Executive Officer	1
GIS Analyst	1
Golf Professional	2
Graphic Specialist	2
Human Resources Analyst	1
Human Resources Specialist	3
IT Business Systems Analyst	1
IT Manager	1
IT Specialist	1
Landscape Assistant	1
Landscape Maintenance Inspector	2
Logistics Technician	1
Maintenance Supervisor	1
Maintenance Worker	2
Management Analyst	3
Park Apprentice	4
Park Maintenance Supervisor	5
Park Maintenance Worker	13
Park Maintenance Worker, Sr.	10
Park Ranger	2
Park Ranger Supervisor	1
Parks & Golf Operations Manager	4
Performance & Development Coordinator	1
Performance & Development Coordinator, Asst.	1
Plan Intake Coordinator	1
Preschool Teacher	6
Public Education Officer	1
Public Relations Manager	1
Recreation Coordinator	16
Recreation Manager	4
Recreation Supervisor	9
Risk Manager	1
Sr. Landscape Architect	1
Sr. Management Analyst	3
Grand Total	329

DISTRICT DEMOGRAPHICS

POPULATION

The District serves 199,326 residents in a 157-square-mile area of south Sacramento County, with 174,775 from Elk Grove and 26,536 from Galt.¹ The jurisdiction experienced growth from 2009 to 2012 with an average annual population increase of 12%. From 2013 to 2018, the population increased an average of 4.8% per year and has remained fairly constant since 2013.

Elk Grove and Galt Population from 2011-2021



DIVERSITY

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

Race and Ethnicity	Elk Grove, CA	Galt, CA
White, alone	34.1%	46.5%
Black or African American, alone	11.5%	2.1%
American Indian and Alaska Native, alone	0.6%	0.4%
Asian, alone	28.8%	4.3%
Native Hawaiian and Other Pacific Islander, alone	1.8%	0.3%
Two or More Races	8.2%	6.4%
Hispanic or Latino	18.5%	42.5%

¹ Source: <https://www.census.gov/quickfacts/fact/table/elkgrovecitycalifornia,galtcitycalifornia/PST045219>

INCOME

Elk Grove median household income is \$93,780. Galt median household income is \$75,638. ²

HOUSING

Elk Grove has 58,532 housing units averaging 3.2 people per household. The median home value is \$406,300. Galt has 8,594 housing units with an average of 3.16 people per household. The median home value is \$331,100. ^{2 & 3}

EDUCATION

The Elk Grove Unified School District, Galt Joint Union Elementary School District and the Galt Joint Union High School District are the school districts serving the jurisdiction. Together the Districts have 47 elementary schools, ten middle schools, 12 high schools and eight alternative high schools.

Level of Education (Age 25+) ²		
	Elk Grove	Galt
High School Diplomas	90.5%	81.3%
Bachelor's Degrees	36.9%	16.5%

A number of private schools are in the area along with several recently emerged charter schools. Cosumnes River College is just north of the jurisdiction's boundaries. California State University, Sacramento and University of California, Davis are both within commuting distance.

EMPLOYMENT

The top ten employers⁴ are public service providers, manufacturers, and retailers, as of the June 30, 2020 District Comprehensive Annual Financial Report.

Major Employers	# Employees
Apple Computer	5,000
Elk Grove Unified School District	3,884
CA Correctional Health Care Services	1,371
Cosumnes Community Services District ⁵	805
Wal Mart	596
Kaiser Permanente Med Ctr	530
Bel Air/Raleys Supermarkets	442
City of Elk Grove	375
Alldata	300
Safeway	265

² Source: <https://www.census.gov/quickfacts/fact/table/elkgrovecitycalifornia,galtcitycalifornia/PST045219>

³ Source: U.S. Census Bureau: <https://censusreporter.org/>

⁴ Source: 2020 CAFR. Cosumnes Community Services District and MuniServices LLC

⁵ Cosumnes CSD employee count shown as total employee, FTE is 554.

PRINCIPAL PROPERTY TAXPAYERS

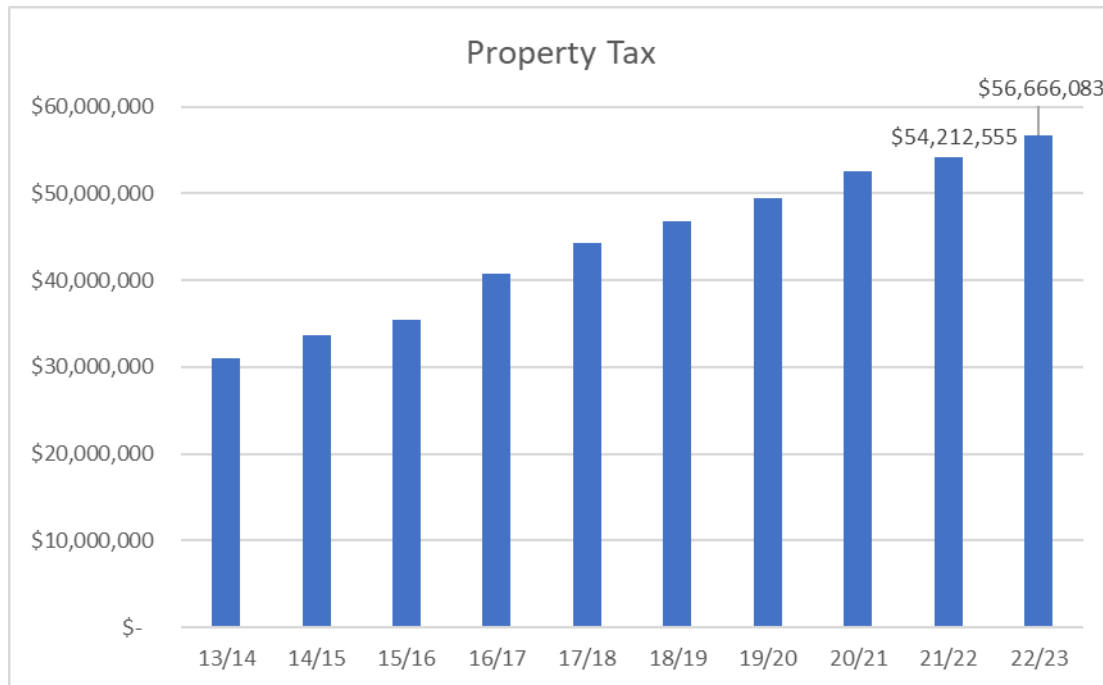
Property tax revenue is the largest funding source for the District. The majority of the principal taxpayers⁶ are development corporations.

Principal Property Taxpayers	% of Total District Taxable Assessed Value
Apple Computer, Inc.	0.97%
Pappas Laguna 2 LP	0.56%
Laguna Springs Corporation Center	0.40%
Oakmont Properties II LP	0.31%
DS Properties 18 LP	0.29%
MG Somerfield at Lakeside Apartments	0.26%
Elk Grove Owner LP	0.25%
MG Bella Vista Apartments EKG LLC	0.24%
9130 Nolan Street LLC	0.22%
WSI Poppy Ridge LLC	0.21%

⁶ Source: 2020 CAFR. County of Sacramento Assessor's Office and HdL Coren & Cone

ECONOMIC OUTLOOK

The primary funding source for District operations is property taxes. For more than 20 years, the District experienced annual property tax growth rates greater than ten percent. The nation-wide housing crisis disrupted this pattern in the 2008/09 FY. After five years of property tax decline, the District experienced a 7% increase in FY 2017/18, a 6.75% increase in FY 2018/19, a 5% increase in 2019/20, a 5% increase in 2020/21, and is estimating a 5% increase in 2021/22 and 4.75% in 2022/23.



After the sharp decline in the number of single-family residential building permits issued in 2007, there has been a return in development in the Elk Grove area, with some fluidity since 2015. (new graph)

The housing market for single-family resale homes is showing signs of recovery as home prices have increased gradually in the last two years. The median home value in Elk Grove in June 2020 was \$415,000 compared to \$431,600 in Jan 2021 – a 4% increase. Galt experienced a 4% increase during the same period with the median home value in June 2020 being \$286,400 and increasing to \$297,800 in Jan 2021.

UNEMPLOYMENT

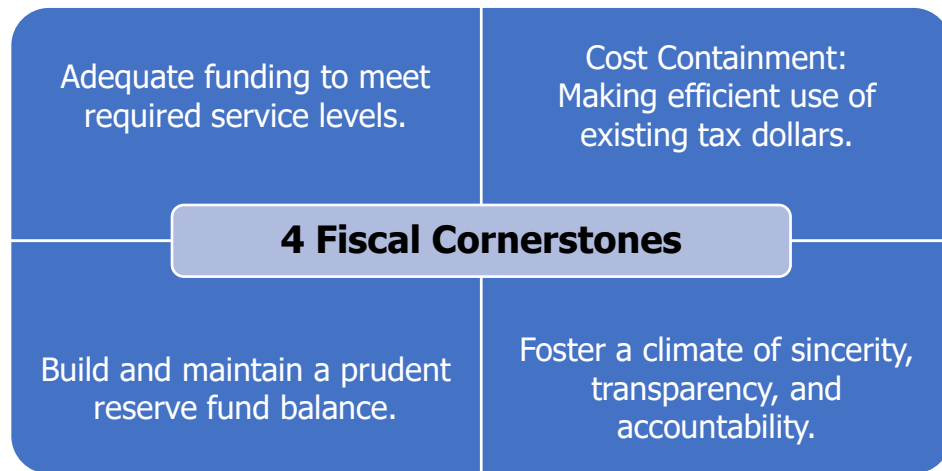
The California Employment Development Department estimates the City of Elk Grove to have a labor force of 82,100. Of the estimated labor force, 76,700 are employed, resulting in a 6.6% unemployment rate. The City of Galt is estimated to have a labor force of 11,700 with 10,500 estimated to be employed, resulting in 9.9% unemployment rate.⁷ Both cities have seen an increase in unemployment compared to last year as a result of the Coronavirus (COVID-19) pandemic. The unemployment rates within the Sacramento County, has increased from 3.2% to 8.5% comparing December 2019 to December 2020.

⁷ Source: <https://www.labormarketinfo.edd.ca.gov/data/unemployment-and-labor-force.html>

BIENNIAL BUDGET SUMMARY

The budget is the primary policy document for the organization; it sets districtwide service levels, implements capital projects, establishes the financial and human resources needed to accomplish community objectives, and balances prudent spending to address community needs while providing a high level of service. It serves as an operations guide and sets forth a financial plan to allocate resources in a manner consistent with the District’s goals and priorities.

The budget is consistent with the four fiscal cornerstones that year over year guide the District’s vision, goals, and priorities.



Rolling Biennial Budget

A rolling biennial budget is a single, two-year spending document with an annual adoption of appropriations and an adjustment process (mid-cycle review) between years one and two. The first year’s appropriations (year 1) will be formally adopted, and the subsequent year’s appropriations (year 2) is the tentative plan for the non-budget development year. This system allows for a safety net in the event of substantial unforeseen impacts to the budget prior to the start of the second year; if nothing drastic occurs within that first year, then the budget for the following year is already completed and only needs to be formally adopted.

On November 18, 2020, the Board approved staff to implement a rolling biennial budget process for the Fiscal Years of 2021/22 and 2022/23. The District’s first rolling biennial budget period begins July 1, 2021 and ends June 30, 2023.

Budget Development Process

The intent of the process is more than just budget preparation and financial presentation of revenue and expenditures. The most important piece is the generation of a sound operational plan to serve the residents of the community.

Staff begin preparing the biennial budget several months prior to adoption (**Exhibit B**). The budget process and schedule of development is designed to allow for active and early participation by the Board and stakeholders.

Board and District policies guide preparation and long-range planning (**Exhibit C**). The General Manager and Chief Administrative Officer, along with the other members of the Strategic Management Team, develop guidelines, consistent with the policies, to be used for budget preparation. During the development of the budget, various department and division representatives may be called upon to provide their expertise.

Capital Improvement Plan (CIP) Projects

The District's Capital Improvement Plan ("CIP") is a five-year plan for the physical development of District sites, which include, but are not limited to parks, facilities, and fire stations. The CIP is an important planning tool for future sites and the renovation of existing sites. It outlines project workload, identifies funding sources and establishes project priorities.

The 2020-2025 CIP was presented to the Board in June 2020 with the Board approving projects within Fiscal Year 2020/21. The CIP is updated every two years, with the next one scheduled for presentation in Spring 2022.

Projects identified within the 2021-2026 CIP for Fiscal Years 2021/22 and 2022/23 have been included within this rolling biennial budget (**Exhibit D**). CIP projects within the next two years total \$63.3 million, with 43 projects in Fiscal Year 2021/22 and 18 projects in Fiscal Year 2022/23. (**Table 1**).

Table 1: CIP Projects for Fiscal Years 2021/22 & 2022/23				
Project	FY 2021/22		FY 2022/23	
Administrative Facilities	3	\$ 1,536,000	0	\$ 0
Fire Facilities	11	\$ 8,964,700	4	\$ 5,092,500
New Parks	5	\$ 3,112,697	6	\$ 7,917,216
Park Facilities	17	\$ 12,964,021	5	\$ 19,807,448
Park Revitalization Projects	7	\$ 3,449,350	3	\$ 509,500
Total	43	\$ 33,026,768	18	\$ 33,326,664

Projects are funded through a variety of sources including, but not limited to, Fire Impact Fees, Park Impact Fees, Quimby Fees, Landscape and Lighting Assessments, Mello-Roos Special Taxes, Grants, Reserve Funds, General Funds, and Other Funds (**Table 2**).

Table 2: CIP Projects Funding Sources		
Funding Sources	FY 2021/22	FY 2022/23
City of Elk Grove (LRSP)	\$ 2,011,112	\$ 2,662,500
Fire Impact Fees	\$ 8,570,000	\$ 4,700,000
General Funds	\$ 1,003,250	\$ 990,500
Grant Funds	\$ 304,000	\$ 0
Landscape & Lighting Assessment	\$ 5,331,850	\$ 4,153,271
Mello Roos Special Taxes	\$ 871,664	\$ 0
Other Funds	\$ 6,352,336	\$ 14,000,000
Park Impact Fees	\$ 4,144,743	\$ 5,907,136
Quimby Fees	\$ 477,813	\$ 543,257
Unfunded	\$ 960,000	\$ 370,000
Total	\$ 33,026,768	\$ 33,326,664

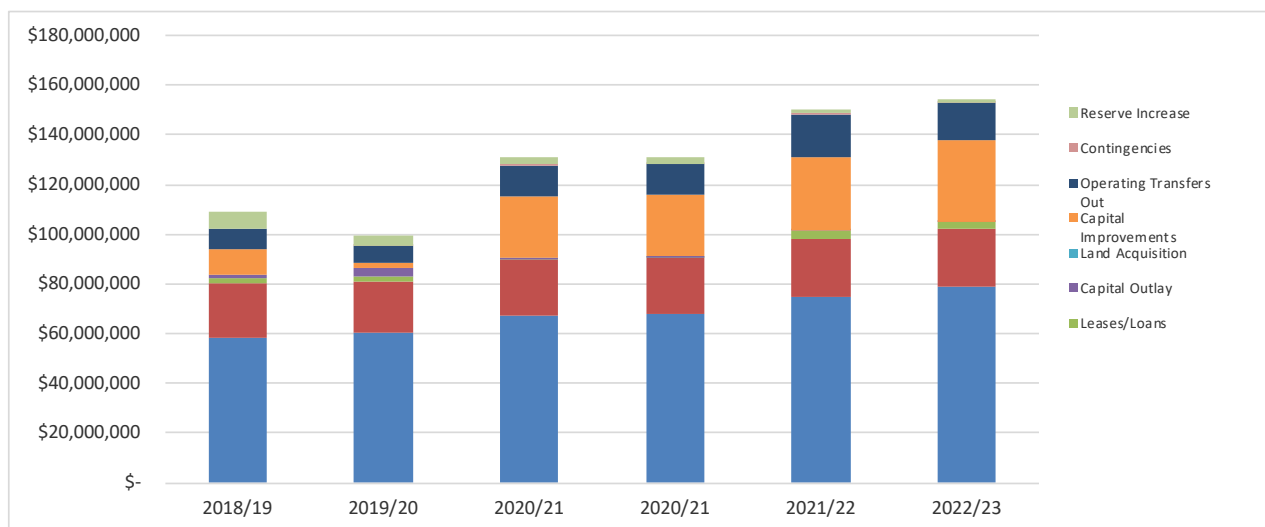
Cosumnes Community Services District EXPENDITURES

The following chart breaks down total appropriations into expenditures by classification for the prior two actual fiscal years, current fiscal year, and next two fiscal years.

The latest appropriations limits scheduled for the District is located online at <https://www.yourcsd.com/992/Financial-Documents>.

COSUMNES COMMUNITY SERVICES DISTRICT TOTAL ROLLING BIENNIAL BUDGET SUMMARY FISCAL YEARS 2021/22 & 2022/23

<i>Expense Classification</i>	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Amended	2021/22 Request	2022/23 Request
Personnel Services	\$ 58,566,842	\$ 60,442,994	\$ 67,398,025	\$ 68,036,712	\$ 74,825,143	\$ 78,610,358
Services/Supplies	\$ 21,478,390	\$ 20,587,539	\$ 22,715,180	\$ 22,648,180	\$ 23,550,111	\$ 23,598,735
Leases/Loans	\$ 2,004,646	\$ 1,987,018	\$ 135,888	\$ 135,888	\$ 3,086,504	\$ 2,807,890
Capital Outlay	\$ 1,973,731	\$ 3,121,135	\$ 318,137	\$ 359,137	\$ 378,326	\$ 150,196
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvements	\$ 9,679,970	\$ 2,345,049	\$ 24,758,697	\$ 24,508,697	\$ 29,177,067	\$ 32,478,173
Operating Transfers Out	\$ 8,468,230	\$ 7,012,746	\$ 12,480,190	\$ 12,480,190	\$ 17,490,841	\$ 15,089,738
Contingencies	\$ -	\$ 627	\$ 220,754	\$ 220,754	\$ 590,776	\$ 602,121
Reserve Increase	\$ 7,161,080	\$ 3,750,727	\$ 2,916,972	\$ 2,916,972	\$ 1,484,587	\$ 716,602
Total	\$ 109,332,890	\$ 99,247,836	\$ 130,943,843	\$ 131,306,530	\$ 150,583,355	\$ 154,053,813



COSUMNES COMMUNITY SERVICES DISTRICT RESERVE FUND BALANCE

	6/30/2021 Balance	Budgeted FY 21/22	Increase FY 21/22	7/1/2022 Balance	Budgeted FY 22/23	Increase FY 22/23	7/1/2023 Balance
GENERAL FUND							
Budget Stabilization Reserve	\$ 3,329,996	\$ -	\$ -	\$ 3,329,996	\$ -	\$ -	\$ 3,329,996
Capital Reserve Fund Balance							
Elk Grove Recreation Center	\$ 31,000	\$ -	\$ -	\$ 31,000	\$ -	\$ -	\$ 31,000
Pavilion	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
Wackford Community & Aquatic Complex	\$ 66,550	\$ -	\$ -	\$ 66,550	\$ -	\$ -	\$ 66,550
Fox Aquatic Center	\$ 40,700	\$ -	\$ -	\$ 40,700	\$ -	\$ -	\$ 40,700
Youth Facility Development	\$ 98,520	\$ -	\$ -	\$ 98,520	\$ -	\$ -	\$ 98,520
Apparatus Replacement	\$ 112,961	\$ -	\$ -	\$ 112,961	\$ -	\$ -	\$ 112,961
Fire Facilities	\$ 7,528	\$ -	\$ -	\$ 7,528	\$ -	\$ -	\$ 7,528
Emerald Lakes Golf Course	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
Laguna Town Hall Capital	\$ 20,973	\$ -	\$ -	\$ 20,973	\$ -	\$ -	\$ 20,973
Sport Field Light Replacement	\$ 46,825	\$ -	\$ 8,230	\$ 55,055	\$ -	\$ 8,230	\$ 63,285
Singh & Kaur Park	\$ 347,057	\$ -	\$ -	\$ 347,057	\$ -	\$ -	\$ 347,057
Oasis Park	\$ 541,553	\$ -	\$ -	\$ 541,553	\$ -	\$ -	\$ 541,553
Subtotal	\$ 1,358,667	\$ -	\$ 8,230	\$ 1,366,897	\$ -	\$ 8,230	\$ 1,375,127
Intergovernmental Transfer	\$ 967,716	\$ -	\$ -	\$ 967,716	\$ -	\$ -	\$ 967,716
General Reserve (Cash Flow Reserve)	\$ 17,622,182	\$ -	\$ -	\$ 17,622,182	\$ -	\$ -	\$ 17,622,182
TOTAL GENERAL FUND RESERVE FUND BALANCE	\$ 23,278,561	\$ -	\$ 8,230	\$ 23,286,791	\$ -	\$ 8,230	\$ 23,295,021
CAPTIAL IMPROVEMENT FUND							
Fire Development Impact Fees	\$ 8,194,078	\$ 8,570,000	\$ 9,000,000	\$ 8,624,078	\$ 4,700,000	\$ -	\$ 3,924,078
Park Development Impact Fees							
East Franklin	\$ 5,491,976	\$ 2,419,859	\$ -	\$ 3,072,117	\$ 2,049,448	\$ -	\$ 1,022,669
Eastern Elk Grove	\$ 8,223,056	\$ 1,724,884	\$ -	\$ 6,498,172	\$ 3,857,688	\$ -	\$ 2,640,484
West Laguna	\$ 76,649	\$ -	\$ -	\$ 76,649	\$ -	\$ -	\$ 76,649
Lakeside	\$ 75,855	\$ -	\$ -	\$ 75,855	\$ -	\$ -	\$ 75,855
Laguna Stonelake	\$ 3,308	\$ -	\$ -	\$ 3,308	\$ -	\$ -	\$ 3,308
Administration	\$ 115,529	\$ -	\$ -	\$ 115,529	\$ -	\$ -	\$ 115,529
				\$ -			\$ -
Park In-Lieu Fees	\$ 5,947,850	\$ 477,813	\$ -	\$ 5,470,037	\$ 543,257	\$ -	\$ 4,926,780
Subtotal	\$ 19,934,223	\$ 4,622,556	\$ -	\$ 15,311,667	\$ 6,450,393	\$ -	\$ 8,861,274
TOTAL CAPITAL IMPROVEMENT FUND RESERVE BALANCE	\$ 28,128,301	\$ 13,192,556	\$ 9,000,000	\$ 23,935,745	\$ 11,150,393	\$ -	\$ 12,785,352
LANDSCAPING AND LIGHTING FUND							
Budget Stabilization Reserve	\$ 5,248,400	\$ -	\$ 134,795	\$ 5,383,195	\$ -	\$ 88,179	\$ 5,471,374
Capital Projects Reserve Fund Balance	\$ 31,831,474	\$ 5,568,603	\$ 1,476,357	\$ 27,739,228	\$ 3,686,090	\$ 708,372	\$ 32,133,690
TOTAL LANDSCAPING AND LIGHTING FUND RESERVE BALANCE	\$ 37,079,874	\$ 5,568,603	\$ 1,611,152	\$ 33,122,423	\$ 3,686,090	\$ 796,551	\$ 37,605,064
DISTRICT-WIDE RESERVE FUND BALANCE	\$ 88,486,735	\$ 18,761,159	\$ 10,619,382	\$ 80,344,958	\$ 14,836,483	\$ 804,781	\$ 73,685,436

COSUMNES COMMUNITY SERVICES DISTRICT
Debt Service Fund Budget 400
Summary

<i>Account</i>		2021/ 22 Request	2022/ 23 Request
3210	Interest Expense LTD	\$ 771,909	\$ 738,975
3220	Bond/Loan Redemption LTD	\$ 914,645	\$ 945,000
3210	Interest Expense CL	\$ 179,039	\$ 150,047
3220	Bond/Loan Redemption CL	\$ 1,608,705	\$ 1,361,663
Total Debt Service		\$ 3,474,298	\$ 3,195,685
TOTAL EXPENDITURES		\$ 3,474,298	\$ 3,195,685
Operating Transfers In			
6990	Operating Transfers In	\$ 3,474,298	\$ 3,195,685
Total Transfers In		\$ 3,474,298	\$ 3,195,685
TOTAL REVENUES		\$ 3,474,298	\$ 3,195,685

REVENUE SOURCES

The biennial budget includes a wide variety of funding sources, many with restrictions and dedications that make allocating resources complex. This section provides an overview of some of the key revenue sources which make up the overall budget.

COSUMNES COMMUNITY SERVICES DISTRICT TOTAL ROLLING BIENNIAL BUDGET SUMMARY FISCAL YEARS 2021/22 & 2022/23

<i>Fund</i>	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Amended	2021/22 Request	2022/23 Request
General Fund	\$ 85,246,437	\$ 81,274,206	\$ 78,849,761	\$ 78,849,761	\$ 85,933,134	\$ 88,597,604
Special Revenue Fund	\$ 23,702,084	\$ 22,705,283	\$ 26,354,994	\$ 26,354,994	\$ 31,405,210	\$ 29,143,300
Debt Service Fund	\$ 1,921,980	\$ 1,736,147	\$ 3,539,221	\$ 4,946,526	\$ 3,086,504	\$ 2,807,890
Capital Projects Fund	\$ -	\$ -	\$ 25,363,144	\$ 25,363,144	\$ 30,293,302	\$ 33,593,198
Total	\$ 110,870,501	\$ 105,715,636	\$ 134,107,120	\$ 135,514,425	\$ 150,718,150	\$ 154,141,992

Revenue Sources by Fund

The District uses various funds to account for its revenues. Each fund is categorized by type as prescribed by GAAP. Revenues in each fund may be spent only for the purpose specified by the fund with the exception of the General Fund which is used to account for general purpose, or unrestricted, revenues and operations of the District. Most of the District's principal operations are budgeted in the General fund as they are funded by general purpose revenues (property taxes).

Governmental Funds:

- General Fund - accounts for all financial resources not accounted for in another fund.
- Special Revenue Funds - account for proceeds and spending of specific revenues restricted or committed for specified purposes other than debt service or capital.
- Debt Service Funds - account for the accumulation of resources for, and the payment of, long-term debt principal and interest.
- Capital Projects Funds - account for financial resources to be used for the acquisition or construction of capital equipment and facilities.

General Fund

Ambulance Transport Fees

Ambulance transport is a key component of the Fire Department's Advanced Life Support services and comprehensive paramedic program. Fees charged for this service are in a manner consistent with the ambulance transport profession. In most cases, insurance plans pay for the service. The Cosumnes CSD Fire Department collects approximately 71 percent of the charges assessed.

Fire Fee Program

Fees collected for critical infrastructure, such as fire stations and apparatus, through several finance plans designed to allow the Department to keep pace with the growing demands of the community.

Fire Protection Systems and Fire Code Plan Review and Construction Inspection Fees

The Fire Department has a Fire Prevention Division providing full plan review and construction inspection services to developers, construction companies, and the community for building plans. The Division concentrates on fire protection systems and Fire Code requirements when reviewing plans and conducting inspections. Fees are charged for this purpose as allowed by the Health and Safety Code.

Property Tax

The primary funding source for District operations is property taxes. Under California law, property taxes are assessed and collected by the County of Sacramento up to 1% of the full cash value of taxable property, plus other increases approved by the voters and distributed in accordance with statutory formulas. Property tax assumptions from the Sacramento County Assessor's Office are based on inflation factors, resale values and new development trends within the community and region. The County Auditor Controller notifies all taxing entities in March and November of each year with estimates of actual property tax collections, which are compared to the District estimates and adjusted as needed in the five-year projection.

Recreation Fees

Fees for participation in recreation activities and programs, for the rental of facilities and for picnic area reservations. Fees are based on Board approved fee schedule.

Other Revenue Sources

Additional revenues from a variety of other sources such as funds from government agencies, donations, operational savings (such as insurance premium refunds), and proceeds from the occasional sale of equipment.

Capital Project Funds

Park Development Impact Fees (Park Fee)

A revenue source approved as part of a Public Facility Financing Plan. These fees are collected from developers at the time a building permit is issued. The revenue must be used to benefit the residents of the planning area from which the fees were collected.

Quimby Act Fees

Collected from developers in lieu of land dedication for parks and recreation facilities. The revenues must be used "for the purpose of developing new or rehabilitating existing neighborhood or community parks or recreational facilities to serve the subdivision." California Government Code Section 66477 provides the authority and formula for the dedication or the payment of fees for subdivisions. In cooperation with the City of Elk Grove, the District 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.

Mello Roos Special Taxes

Special taxes collected by the County of Sacramento via annual property tax bills. The special taxes may be used for projects approved by the County and administered by the District. California Government Code Section 53311 et seq. allows local government to establish a Mello-Roos special tax district in a developing area to finance specific public facilities and services needed by that particular area. Funds must be used for the specified approved project.

Reserve Funds

Funds identified during the budget process for specific projects.

Special Revenue Funds

Landscape and Lighting (L&L) Assessment

The 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 22500 et. seq., commonly known as the Landscape and Lighting Act of 1972, to create assessment districts for land purchase and the construction, operations and maintenance of parks, landscaping, lighting, traffic signals and graffiti abatement. On November 15, 1994, the Board of Directors passed Resolution No. 94-92 creating the District Wide Landscape and Lighting Assessment District.

The Landscape and Lighting Assessment District generates revenue within 13 benefit zones and six sub-assessment zones (**Exhibit E**). 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, Rau Community Park, and Bartholomew Sports Park. Facilities deemed to be of local benefit include landscaped corridors, District owned sound walls, neighborhood entrances, signs, walkways, and all other parks.

The cost of operation, maintenance, and development of facilities located within a particular benefit zone deemed to be of local benefit is allocated to the parcels in that zone using an equivalent dwelling unit (EDU) formula (**Exhibit F**). The cost of operation, maintenance, and development of district wide facilities is allocated to each benefit zone in the assessment district according to the amount of landscaped acres maintained and the number of equivalent dwelling units in each zone. Please see **Exhibit G** for more information on the methodologies used in allocating various costs between the benefit zones.

Grant and Foundation Funds

Funding opportunities for park amenities, renovation projects and programming through grants and foundation funding.

LEGISLATIVE OUTLOOK AND WATCH

Senate Bill 3

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

Senate Bill 266

This bill requires employers who entered into a Memorandum of Understanding (MOU) with an employee bargaining unit, and if what was agreed upon in the MOU that was considered pensionable compensation for the employees, is ultimately determined by the pension system to not qualify as a pensionable benefit, and the employee retires, then the employer would make direct payments to the retiree in amount disallowed by the pension system.

Senate Bill 518

This bill eliminates the negative impacts for plaintiffs involved in a California Public Records Act lawsuit that do not accept the terms of a pre-trial settlement offer, and do not prevail in court at a level greater than the pre-trial offer, known as a Section "998 offer".

Assembly Bill 5

This bill would state the intent of the Legislature to codify the decision in the Dynamex case and clarify its application. The bill would provide that the factors of the "ABC" test be applied in order to determine the status of a worker as an employee or independent contractor for all provisions of the Labor Code and the Unemployment Insurance Code, unless another definition or specification of "employee" is provided. The bill would codify existing exemptions for specified professions that are not subject to wage orders of the Industrial Welfare Commission or the ruling in the Dynamex case. Because this bill would expand the categories of individuals eligible to receive benefits from, and thus would result in additional moneys being deposited into, the Unemployment Fund, a continuously appropriated fund, the bill would make an appropriation. The bill would state that these changes do not constitute a change in, but are declaratory of, existing law with regard to violations of the Labor Code relating to wage orders of the Industrial Welfare Commission.

Assembly Bill 1486

This bill requires public agencies to offer a right of first refusal to affordable housing developers, schools, and parks before disposing of surplus land or entering discussions or negotiations with potential buyers. This invalidates transfers of land where an agency did not follow the proper disposal procedures.

Assembly Bill 1705

This bill requires a new Medi-Cal intergovernmental transfer program (IGT) for public ground emergency medical transportation providers (public ambulance providers) that would provide additional payments to these providers in fee-for-service (FFS) Medi-Cal and Medi-Cal managed care (MCMC) plans that is equal to 100% of projected costs. The bill replaces the existing certified public expenditures program used to fund FFS public ground providers with the new IGT-funded program. The bill exempts public ambulance providers from the Quality Assurance Fee (QAF) and the resulting Medi-Cal add on payments resulting from revenue from the QAF. Requires implementation of the new program to be on July 1, 2021.



COSUMNES COMMUNITY SERVICES DISTRICT

FISCAL YEAR 2021-22 & 2022-23

Administrative Services Department



Be an innovative, inclusive, and intentional, regional leader committed to providing exceptional services that exceed expectations and enhance the quality of life of those we serve.

ADMINISTRATIVE SERVICES DEPARTMENT

The operations of the Administrative Services Department benefit not only the Board of Directors, which it directly supports, but the entire District, including the Fire and Parks and Recreation Departments and the general public. The Administrative Services Department is a vital part of the District.

Finance Division

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

Human Resources Division

The Human Resources Division is responsible for managing the recruitment needs of the District, maintaining personnel and salary records, coordinating training and development programs, coordinating occupational health and safety programs, creating, implementing, overseeing and interpreting collective bargaining agreements, policies, procedures, and legal compliance with state and federal laws, benefit administration, and conducting employee appreciation and recognition programs.

Business and Public Affairs Division

The Business and Public Affairs Division includes the sections of Communications and Information Technology.

The Communications section produces and oversees branding, communications and marketing for the District. This team works with District staff to develop and implement marketing campaigns for District programs, events, and activities. The team manages public relations, media relations and publicity for the District. Staff are responsible for the District's social media presence, including coordination with Parks and Recreation Department and Fire Department content creators. This section reviews, updates and creates messaging and graphics for the District website to ensure information is accurate and on-message.

The Information Technology section is responsible for the District's technology systems including: computers, servers, enterprise software applications, information security, policies, procedures, and assisting staff to more efficiently utilize District resources. Also, Information Technology is responsible for development and maintenance of cloud applications including the District's website, GIS applications and on-line registration for recreation programs.

2020 – 2021 Strategic Goals Completed

- Develop consistent and accurate messaging for staff, the public and local media regarding the District's COVID-19 response, including but not limited to, creating press releases, monitoring and responding to inquiries, updating the District website, and developing daily social media messages (District Objective 1).
- Worked with a consultant to complete the Strategic Communications Plan to establish the objectives, messages and recommended strategies by which the District should organize and implement its internal and external communications activities (District Objective 7).
- Conducted an updated Classification and Compensation study to ensure that the District remains competitive in the market and that classification descriptions continue to align with current duties (District Objective 7).
- Coordinated and completed the District's Annual District Audit and Comprehensive Annual Financial Report, State Controllers Report, and Government Compensation Report (District Objective 6).
- Coordinated and presented the District's book of fees schedule (District Objective 5).

2021 – 2023 Strategic Goals Update

- Utilize the Strategic Communications Plan to increase the scale and intensity of the District's many effective communication strategies to help build its profile, market its services and programs, and engage with its diverse stakeholders (District Objective 7).
- Partner with a consultant to deliver a District rebrand including research, brand design, brand testing and rollout of the brand into various materials for the District (District Objective 7).
- Complete regular fee updates and implementation of a comprehensive District-wide fee schedule (District Objective 5).
- Created efficiency in the on-boarding and off-boarding process for employees (District Objective 8).
- Implement a District-wide asset management system (District Objective 4).
- Modernize the District's budget and reporting process (District Objective 4).

Administrative Services Department

		2018/19	2019/20	2020/21	2020/21	2021/22	2022/23
		Actual	Actual	Budget	Amended	Request	Request
Personnel Services							
1110	Salaries	\$ 918,585	\$ 1,064,904	\$ 2,602,124	\$ 2,685,966	\$ 2,616,088	\$ 2,744,606
1121	Part-Time	\$ 107,731	\$ 68,059	\$ 810,587	\$ 810,587	\$ 70,305	\$ 75,578
1210	Retirement	\$ 141,524	\$ 157,421	\$ 439,128	\$ 452,149	\$ 426,256	\$ 476,238
1220	Medicare/Social Security	\$ 14,668	\$ 15,959	\$ 62,872	\$ 64,034	\$ 41,913	\$ 44,075
1230	Group Insurance	\$ 327,770	\$ 393,739	\$ 799,463	\$ 824,264	\$ 803,440	\$ 842,588
1240	Workers Compensation	\$ 33,621	\$ 27,012	\$ 103,680	\$ 106,920	\$ 93,960	\$ 93,960
	Subtotal	\$ 1,543,899	\$ 1,727,095	\$ 4,817,854	\$ 4,943,920	\$ 3,576,962	\$ 3,802,045
Services and Supplies							
2005	Advertising	\$ -	\$ -	\$ 24,047	\$ 24,047	\$ 39,728	\$ 35,728
2006	Legal Notice	\$ 249	\$ -	\$ -	\$ -	\$ -	\$ -
2010	Permits / Licenses	\$ -	\$ 484	\$ 1,380	\$ 1,380	\$ 2,180	\$ 2,180
2021	Subscriptions	\$ 70	\$ -	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
2022	Books/Periodicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
2029	Conferences	\$ 2,466	\$ 11,043	\$ 52,400	\$ 52,400	\$ 25,950	\$ 25,950
2030	Networking Events	\$ -	\$ 15	\$ 1,130	\$ 1,130	\$ 800	\$ 800
2035	Training	\$ 435	\$ 3,855	\$ 62,705	\$ 62,705	\$ 60,025	\$ 60,025
2036	Certifications	\$ -	\$ -	\$ 380	\$ 380	\$ 1,500	\$ 1,500
2038	Pre-Employment	\$ 407	\$ 330	\$ -	\$ -	\$ 37,000	\$ 37,000
2039	Employee Transportation	\$ -	\$ 64	\$ 350	\$ 350	\$ 250	\$ 250
2051	Insurance Liability	\$ -	\$ -	\$ 14,450	\$ 14,450	\$ 62,627	\$ 65,445
2061	Memberships	\$ 4,515	\$ 3,515	\$ 4,465	\$ 4,465	\$ 6,115	\$ 6,115
2076	Office Supplies	\$ 796	\$ 217	\$ 10,100	\$ 10,100	\$ 1,200	\$ 1,200
2077	Public Ed Materials	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 10,000	\$ 10,000
2081	Postage Service	\$ 4,469	\$ (153)	\$ 37,875	\$ 37,875	\$ 50,224	\$ 52,350
2085	Printing Services	\$ 1,755	\$ 2,512	\$ 82,382	\$ 82,382	\$ 82,665	\$ 86,445
2103	Aq Services/Supplies	\$ -	\$ 325	\$ -	\$ -	\$ -	\$ -
2111	Building Maintenance	\$ -	\$ 14,409	\$ 450	\$ 450	\$ -	\$ -
2191	Electricity	\$ -	\$ 16,729	\$ -	\$ -	\$ -	\$ -
2192	Natural Gas/LPG/Fuel Oil	\$ -	\$ 4,750	\$ -	\$ -	\$ -	\$ -
2197	Telephone Service - General	\$ 2,550	\$ 2,647	\$ 21,085	\$ 21,085	\$ 6,425	\$ 6,425
2198	Water	\$ -	\$ 3,847	\$ -	\$ -	\$ -	\$ -
2205	Automotive Maintenance Service	\$ -	\$ 1,276	\$ 1,150	\$ 1,150	\$ -	\$ -
2226	Expendable Tools	\$ -	\$ -	\$ 2,050	\$ 2,050	\$ -	\$ -
2236	Fuel/Lubricant Supply	\$ 509	\$ 739	\$ 19,450	\$ 19,450	\$ -	\$ -
2252	Medical Equipment Supply	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ -
2275	Rent/Lease Equipment Serv	\$ -	\$ 4,539	\$ 12,991	\$ 12,991	\$ -	\$ -
2314	Clothing/Personal Supply	\$ -	\$ -	\$ 8,450	\$ 8,450	\$ 3,350	\$ 3,350
2332	Food Supplies	\$ 120	\$ 767	\$ 74,700	\$ 74,700	\$ 1,650	\$ 1,650
2351	Laundry/Dry Cleaning Service	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
2443	Medical Services	\$ -	\$ -	\$ 690	\$ 690	\$ -	\$ -
2505	Accounting/Fin Services	\$ 5,254	\$ 2,359	\$ 6,500	\$ 6,500	\$ 572,062	\$ 572,312
2591	Professional Services	\$ 63,240	\$ 185,038	\$ 334,025	\$ 334,025	\$ 301,840	\$ 225,990
2811	Data Processing Maint Services	\$ 34,710	\$ 33,787	\$ 747,269	\$ 747,269	\$ 719,074	\$ 727,869
2812	Data Processing Supplies	\$ 410	\$ 810	\$ 27,743	\$ 27,743	\$ 33,145	\$ 33,145
2852	Recreational Supplies	\$ -	\$ -	\$ 26,550	\$ 26,550	\$ 500	\$ 500
	Subtotal	\$ 121,955	\$ 293,905	\$ 1,588,167	\$ 1,588,167	\$ 2,019,710	\$ 1,957,729
Leases and Loans							
3210	Interest Expenses	\$ 93,548	\$ 81,077	\$ -	\$ -	\$ -	\$ -
3220	Bond/Loan Redemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3230	Lease Obligation Retire	\$ 551,433	\$ 569,036	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 644,981	\$ 650,113	\$ -	\$ -	\$ -	\$ -
Fixed Assets							
4201	Structures & Improvements	\$ -	\$ 237,600	\$ -	\$ -	\$ -	\$ -
4202	Improvements Other Than Bldg.	\$ -	\$ 2,903	\$ -	\$ -	\$ -	\$ -
4304	Office Furniture	\$ -	\$ 2,897	\$ -	\$ -	\$ -	\$ -
4305	Computer Equipment	\$ -	\$ 10,251	\$ 89,243	\$ 89,243	\$ 110,496	\$ 103,596
	Subtotal	\$ -	\$ 253,652	\$ 89,243	\$ 89,243	\$ 110,496	\$ 103,596
Operating Transfers Out							
6980	Operating Transfers Out	\$ 27,519	\$ 24,608	\$ 802,128	\$ 802,128	\$ 839,423	\$ 844,045
	Subtotal	\$ 27,519	\$ 24,608	\$ 802,128	\$ 802,128	\$ 839,423	\$ 844,045
	TOTAL EXPENDITURES	\$ 2,338,354	\$ 2,949,373	\$ 7,297,392	\$ 7,423,458	\$ 6,546,591	\$ 6,707,415



COSUMNES COMMUNITY SERVICES DISTRICT

FISCAL YEAR 2021-22 & 2022-23

Facility & Development Department



Be an innovative, inclusive, and intentional, regional leader committed to providing exceptional services that exceed expectations and enhance the quality of life of those we serve.

FACILITY AND DEVELOPMENT DEPARTMENT

The Facility and Development Department plans and develops all District facilities including fire stations, community centers, parks, and trails. The department is also responsible for building maintenance throughout the District and the implementation of the District's Climate Action/Sustainability Plan and policies. The department consists of three divisions.

The Engineering and Development Division is responsible for:

- Developing and implementing the District's Capital Improvement Plan (CIP) for the construction of new fire facilities, community centers, parks and trails and the upgrade and renovation of existing facilities and parks.
- Planning, design and construction of new fire stations, community centers, renovation of existing building facilities and all new building projects. Staff combine in house design and construction management services with consultant architectural, engineering, and professional design services to deliver such projects.
- Monitoring and implementing of districtwide building facilities and equipment lifecycle asset replacement plans.
- Planning and review of all development plans that impact the districts building and park facilities. Staff work with other public agencies to ensure compliance with specific plans, master plans, development related fee programs and oversee the preparation of planning studies, environmental reports, and nexus studies.
- Maintenance of all District building facilities and assets. Facilities staff provide building maintenance services by utilizing a combination of in-house staff and overseeing numerous contracts for various building trades and maintenance specialists.

The Landscape Architecture Division is responsible for:

- Planning, design and construction of new parks, trails and the upgrade and renovation of existing parks. Staff combine in house design and construction management services with consultant landscape architectural and other professional design services to deliver such projects.
- Developing and overseeing park master plans and community outreach, preparing construction documents, cost estimation, preparing and monitoring park CIP budgets, administering bidding, and awarding landscape construction contracts and construction management and inspections services.
- Assisting in the review of all development plans and studies related to parks and trails.

2020 – 2021 Strategic Goals Completed

- Complete Climate Action Plan / Sustainability Action Plan. (Dept. Goal 4)
- Complete construction of 25 acres in new park development (Singh & Kuar Park and Oasis Community Park). (Dept. Goal 4)
- Complete Construction Documents & Bidding process for MacDonald Park Phase 2. (Dept. Goal 4)
- Oversee completion of Construction Documents & Bidding process for Fire Station 77. (Dept. Goal 1 & 4)
- Prepare Districtwide 2020-25 Capital Improvement Plan for all District Facility and Park projects including addition of facility repair projects. (Dept. Goals 1, 2, & 4)
- Oversee construction of the Gil Albiani Recreation Center Renovation project. (Dept. Goal 4)
- Complete construction documents for two park renovation projects. (Dept. Goal 4)
- Complete Business & Operations plan for Morse Park Recreation Center (MPRC). (Dept. Goals 2, 4 & 5)
- Complete Construction Documents and Bidding process for Oasis Park Preschool Center. (Dept. Goal 4)
- Complete Nexus studies for regional and local Fire and Park Impact Fees. (Dept. Goal 2)

2021 – 2023 Strategic Goals Update

- Align staffing and resources for new facilities and development department. (Dept. Goal 3)
- Oversee and report out on CASP implementation plan. (Dept. Goal 4)
- Complete construction of 2 new park projects (MacDonald and Elk Grove Nature Park) and two park renovation projects Goal 4Complete construction of Fire Station 77 and Oasis Park Preschool Center. (Dept. Goal 1 & 4)
- Complete Construction Documents and Bidding process for MPRC. (Dept. Goal 4)
- Complete implementation of budgetary process and controls for CIP and Facility operations. (Dept. Goal 2)
- Complete RFPs of all design professional services as required for Landscape and Engineering and for all professional services for facility operations. (Dept. Goal 2 & 4)
- Complete all phases of projects identified in the 21-23 Biennial CIP update. (Dept. Goal 4)
- Update Park and Fire Impact fees based on findings of Nexus Studies. (Dept. Goal 2)
- Incorporate Equipment replacement plan into CIP. (Dept. Goal 1 & 2)

**Facilities & Development Department
Facilities/Building Maintenance**

		2018/19	2019/20	2020/21	2020/21	2021/22	2022/23
		Actual	Actual	Budget	Amended	Request	Request
Personnel Services							
1110	Salaries	\$ 677,654	\$ 688,256	\$ 552,155	\$ 475,174	\$ 532,781	\$ 561,690
1121	Part-Time	\$ 353,516	\$ 261,287	\$ -	\$ -	\$ 25,000	\$ 25,000
1210	Retirement	\$ 120,760	\$ 114,505	\$ 82,364	\$ 71,988	\$ 88,912	\$ 100,301
1220	Medicare/Social Security	\$ 18,866	\$ 16,611	\$ 8,006	\$ 7,011	\$ 7,625	\$ 8,042
1230	Group Insurance	\$ 176,744	\$ 217,085	\$ 166,528	\$ 147,873	\$ 175,606	\$ 192,260
1240	Workers Compensation	\$ 29,998	\$ 20,868	\$ 22,680	\$ 20,704	\$ 20,704	\$ 20,704
Subtotal		\$ 1,377,538	\$ 1,318,613	\$ 831,733	\$ 722,750	\$ 850,628	\$ 907,997
Services and Supplies							
2010	Permits / Licenses	\$ 540	\$ -	\$ 1,455	\$ 1,455	\$ 12,896	\$ 12,896
2015	Blueprint / Copying Services	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
2022	Books/Periodicals	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
2029	Conferences	\$ 177	\$ -	\$ 400	\$ 400	\$ 400	\$ 400
2030	Networking Events	\$ -	\$ -	\$ 210	\$ 210	\$ 210	\$ 210
2035	Training	\$ 1,045	\$ 505	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100
2036	Certifications	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ -
2038	Pre-Employment	\$ 301	\$ 1,102	\$ 1,500	\$ 1,500	\$ -	\$ -
2051	Insurance Liability	\$ 1,110	\$ -	\$ -	\$ -	\$ -	\$ -
2061	Memberships	\$ -	\$ -	\$ 1,830	\$ 1,830	\$ 1,830	\$ 1,830
2076	Office Supplies	\$ 574	\$ 52	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
2081	Postage Service	\$ 549	\$ -	\$ -	\$ -	\$ -	\$ -
2103	Ag Services/Supplies	\$ 1,156	\$ -	\$ 31,710	\$ 31,710	\$ 32,674	\$ 33,298
2105	Tree Services/Supplies	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
2111	Building Maintenance	\$ 26,100	\$ 79	\$ 249,322	\$ 249,322	\$ 190,526	\$ 178,508
2141	Land Improvements	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2145	Irrigation	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
2191	Electricity	\$ 4,784	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
2192	Natural Gas/LPG/Fuel Oil	\$ 905	\$ -	\$ -	\$ -	\$ -	\$ -
2193	Refuse Collect/Disposal Service	\$ 273	\$ -	\$ 2,114	\$ 2,114	\$ 2,114	\$ 2,114
2195	Sewage Disposal Services	\$ -	\$ -	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
2197	Telephone Service - General	\$ 4,323	\$ 2,458	\$ 1,200	\$ 1,200	\$ 1,500	\$ 1,500
2198	Water	\$ 831	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
2205	Automotive Maintenance Service	\$ 3,844	\$ 11,852	\$ 8,250	\$ 8,250	\$ 8,250	\$ 8,250
2226	Expendable Tools	\$ 565	\$ 1,254	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
2236	Fuel/Lubricant Supply	\$ 21,981	\$ 23,027	\$ 20,219	\$ 20,219	\$ 20,219	\$ 20,219
2252	Medical Equipment Supply	\$ -	\$ -	\$ 350	\$ 350	\$ 350	\$ 350
2275	Rent/Lease Equipment Serv	\$ 289,465	\$ 9,991	\$ 39,171	\$ 39,171	\$ 61,171	\$ 53,171
2291	Other Equip Maint Svc/Supply	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
2314	Clothing/Personal Supply	\$ 6,163	\$ 3,065	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
2332	Food Supplies	\$ -	\$ 74	\$ -	\$ -	\$ -	\$ -
2351	Laundry/Dry Cleaning Service	\$ -	\$ -	\$ 1,560	\$ 1,560	\$ 1,560	\$ 1,560
2561	Storm Water Prevention Program	\$ 1,423	\$ 1,423	\$ -	\$ -	\$ 1,500	\$ 1,500
2591	Professional Services	\$ 445,844	\$ 488	\$ 61,784	\$ 61,784	\$ 145,149	\$ 145,149
2811	Data Processing Maint Services	\$ 2,836	\$ 3,344	\$ -	\$ -	\$ -	\$ -
2812	Data Processing Supplies	\$ 2,805	\$ 86	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Subtotal		\$ 817,705	\$ 58,800	\$ 476,375	\$ 476,375	\$ 535,649	\$ 516,255
Fixed Assets							
4201	Structures & Improvements	\$ 6,626,654	\$ -	\$ -	\$ -	\$ -	\$ -
4301	Vehicles	\$ 27,399	\$ -	\$ -	\$ -	\$ -	\$ -
4302	Other Equipment	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 20,000	\$ -
4304	Office Furniture	\$ 466,398	\$ -	\$ -	\$ -	\$ -	\$ -
4305	Computer Equipment	\$ 202,926	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 7,323,377	\$ -	\$ 18,000	\$ 18,000	\$ 20,000	\$ -
Operating Transfers Out							
6980	Operating Transfers Out	\$ 26,288	\$ 24,948	\$ 165,794	\$ 165,794	\$ 280,794	\$ 281,064
Subtotal		\$ 26,288	\$ 24,948	\$ 165,794	\$ 165,794	\$ 280,794	\$ 281,064
Contingency							
7901	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 9,544,908	\$ 1,402,361	\$ 1,491,902	\$ 1,382,919	\$ 1,687,071	\$ 1,705,316

**Facilities & Development Department
Capital Improvement Plan**

		2020/21 Budget	2020/21 Amended	2021/22 Request	2022/23 Request
Personnel Services					
1110	Salaries	\$ 427,817	\$ 600,771	\$ 657,288	\$ 679,937
1121	Part-Time	\$ -	\$ -	\$ 52,800	\$ 52,800
1210	Retirement	\$ 53,203	\$ 78,210	\$ 87,847	\$ 96,171
1220	Medicare/Social Security	\$ 6,203	\$ 8,759	\$ 9,530	\$ 9,858
1230	Group Insurance	\$ 108,508	\$ 152,775	\$ 147,362	\$ 154,499
1240	Workers Compensation	\$ 9,720	\$ 14,936	\$ 14,936	\$ 14,936
	Subtotal	\$ 605,451	\$ 855,451	\$ 969,763	\$ 1,008,201
Services and Supplies					
2111	Building Maintenance	\$ 29,477	\$ 29,477	\$ 29,197	\$ -
2591	Professional Services	\$ 24,319	\$ 24,319	\$ 17,275	\$ 6,824
	Subtotal	\$ 53,796	\$ 53,796	\$ 46,472	\$ 6,824
Fixed Assets					
4201	Structures & Improvements	\$ 389,397	\$ 389,397	\$ 656,749	\$ 690,607
4202	Improvements Other Than Bldg.	\$ 24,314,500	\$ 24,064,500	\$ 28,520,318	\$ 31,787,566
	Subtotal	\$ 24,703,897	\$ 24,453,897	\$ 29,177,067	\$ 32,478,173
Operating Transfers Out					
6980	Operating Transfers Out	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -
Contingency					
7901	Contingency	\$ -	\$ -	\$ 100,000	\$ 100,000
	Subtotal	\$ -	\$ -	\$ 100,000	\$ 100,000
Reserve Increase					
7999	Reserve Increase	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 25,363,144	\$ 25,363,144	\$ 30,293,302	\$ 33,593,198



COSUMNES COMMUNITY SERVICES DISTRICT

FISCAL YEAR 2021-22 & 2022-23
Fire Department



*The men and women of the Cosumnes Fire Department
strive to exceed expectations at all times.*

FIRE DEPARTMENT

For more than a century, the Cosumnes Fire Department has proudly provided the finest in emergency response and fire prevention services to the citizens and visitors of Elk Grove, Galt, and surrounding southern Sacramento County communities. The men and women of the Cosumnes Fire Department strive to exceed expectations at all times while being committed to provide extraordinary service through prevention, preparedness, and emergency response to our community.

Fire Administration Branch

The Administration Division provides executive management and is responsible for budget, strategic and master planning, hiring, policy issues, media relations, external influences, department accountability, Department support, and emergency management and disaster preparedness.

Fire Prevention

Fire Prevention is responsible for providing the communities of Elk Grove and Galt with specialized prevention services related to fire, life, occupational, property, and environmental safety. To help keep the community safe, staff are responsible for fire code enforcement, fire and life safety inspection for new and existing occupancies, plan checks and review, fire/arson/post-blast investigation, and public education.

Fleet Maintenance

The Cosumnes Fire Department maintains a progressive and advanced fleet of fire apparatus specifically designed to meet the emergency response needs of a growing and dynamic community. Fleet Maintenance staff are tasked with servicing and repairing the Department's apparatus and vehicles so that they are ready to respond to emergencies. Staff are charged with scheduling, servicing, and tracking preventive maintenance and repairs on all District and Fire Department vehicles and apparatus; installing all radio and mobile data computer (MDC) equipment on new Fire Department vehicles; complete build-up of all staff vehicles; performing emergency radio repair and maintenance; and maintaining, testing, and fit testing of self-contained breathing apparatus (SCBA) equipment.

Operations Branch

The Operations Branch provides leadership and management of assigned emergency personnel; responds to and mitigates emergencies throughout the community including fires, vehicle collisions, hazardous materials spills, medical and public assistance calls, and manages operation-based programs including emergency vehicle and equipment acquisition and management.

Emergency Medical Services

The Cosumnes Fire Department provides ambulance transportation and pre-hospital care for the cities of Elk Grove and Galt, while also providing mutual aid transportation for Wilton, Herald, Courtland, and Walnut Grove, and automatic aid to the City of Sacramento Fire Department and the Sacramento Metropolitan Fire Department. The Fire Department employs Emergency Medical Technicians (EMTs) and operates seven full-time ambulance companies, led and supported by the Department's Emergency Medical Services (EMS).

Training

Training is responsible for delivering training programs and encouraging professional development among Fire Department personnel. Daily training exercises are a requirement of the Department. Department trainings and drills are organized to include, but not limited to: company/command level

fire combat for structures, wildland, industrial, and transportation, hazardous materials incidents, rescue, and emergency medical services. Additionally, Training staff manages the Cosumnes River College (CRC) Firefighter Internship Program.

Special Operations

Special Operations coordinates specialized training in high-risk, low-frequency emergency incidents. This includes the technical rescue program (including maintenance and inventory of rescue equipment), swift water rescue program, extrication efforts, and high/low angle rescue programs.

Community Emergency Response Team (CERT)

CERT is a community team devoted to providing volunteer hours in the event of a major emergency that would tax the resources of the Fire Department. CERT members are provided with regular training in basic emergency service delivery and respond to large-scale events when called upon to enhance the services provided by the Fire Department.

Recruit Academy

Cadettes who graduate from the academy are a fully functioning Cosumnes Fire Department firefighter, with all the capabilities and training necessary. Academies are held as needed.

2020 – 2021 Strategic Goals Completed

- Actively coordinated the Sacramento Regional Diversity Committee. (District Objective 14.1; Dept. Administration Goals 2a-b, 4a-c, 5a)
- Maintained positive labor/management relations. (Dept. Administration Goals 2a-b)
- The Board adopted response time performance measure requires the first-due unit to arrive within 6 minutes of dispatch, 90% of the time in the most populated areas of the District. In 2020, this was met 76.5% of the time. (District Objective 10.1)
- Responded to 20,305 calls for service in 2020, 74.7% of which were medical emergencies. (Dept. Operations Goals 1a-b, 4a-b)
- Operationally addressed District and community needs associated with the COVID-19 pandemic. (Dept. Operations Goals 1b, 2b-c, 2d, 3a, 3c, 4a-b, 5a-b)
- Provided community outreach in partnership with the Sacramento County Public Health Department to provide COVID-19 testing in assisted care facilities. (District Objective 3.3; Department EMS Goals 1a, 1c, 2c, 3a)
- Developed and provided county-wide vaccination destitution program for private and public EMS providers in Sacramento County. (District Objective 3.3; Dept. EMS Goals 1a, 1c, 2a-c)
- Supported COVID-19 shelters. (District Objective 3.3; Dept. EMS Goals 1c, 1d, Ops Goal 3a, Admin Goal 4a, 5b)
- Implemented 100% on-line submittal for Plan Review. (Dept. Fire Prev. Goals 3a-c, 6b-c)
- Implemented and established the Operational Permit Program, Target Hazard Inspection Program, Engine Company Inspection Program, and began fee assessment for State Mandated Inspections. (District Objectives 5.1 and 5.2; Dept. Fire Prev. Goals 1c-d, and Dept. Operations Goals 2b-c)
- Implemented the ImageTrend Fire Investigation Module. (Dept. Fire Prev. Goals 4a, 4c)
- Completed 100% of 2020 State Mandated Inspections. (Dept. Fire Prev. Goals 1a, 6b, 6c)
- Completed probationary testing for Recruit Academy 2019-01. (District Objective 7.1; Dept. Training Goals 1a, 1d, 1b)
- Completed recruitment and hiring of Recruit Academy 2021-01. (District Objectives 7.6 and 8.1; Dept. Training Goals 1a-d, 3a-b)

2021 – 2023 Strategic Goals Update

- Promote diversity, equity, and inclusion. (District Objective 14.1; Dept. Administration Goals 2a-b, 5a)
- Continue to develop succession management processes. (District Objective 7.1; Dept. Administration Goals 2a-b, 5a, Training 1b, 3a)
- Meet the Board adopted response time performance measure whereby the first-due unit should arrive on-scene within 6 minutes, 90% of the time from the time of dispatch. This equates to a 2-minute company turnout time and a 4-minute drive time in the most populated areas of the District. (District Objective 10.1)
- Deploy Engine and Medic 77 in order to meet the Board-approved response time goal. (District Objective 10.1; Dept. Operations Goals 1a-b, 2d, 4a)
- Develop a PHTLS, ACLS, High-Performance CPR, and Handtevy EMS education program for regional partners. (Dept. EMS Goals 1a, 1c, 1d, 2c)
- Develop a Telemedicine program to be deployed by Cosumnes Fire Department advanced life support providers. (District Objective 10.3; Dept. EMS Goals 1a, 1c, 2b-c, 3a)
- Continue to develop the Fire Investigation capabilities of Fire Department staff in order to provide redundant availability to ensure well-trained, competent Fire Investigation is always available. (District Objective 10.6; Dept. Fire Prev. Goals 4a-c, 6c)
- Perform a comprehensive Community Risk Analysis to develop a Community Risk Reduction Plan focused on addressing specific Risks. (Dept. Fire Prev. Goal 2a)
- Continue to implement Mobilize software program to support electronic plan submittal and streamline fee collection and review process. (Dept. Fire Prev. Goals 1a, 3a-c, 6a-c)
- Establish a "Public Education Committee", comprised of public/private individuals and organizations within the community. (District Objective 10.5; Dept. Fire Prev. Goals 5c, 6c)
- Continue to maintain fleet of Fire apparatus and District vehicles maintained to District standards and perform service and repairs as needed. (Dept. Fleet Goals 1a-b, 2a-b, 2c)
- Support the development of the specifications for two Type I engines, one truck, and two Type III engines. (Dept. Fleet Goals 1a-b, 2b)
- Conduct probationary testing for Recruit Academy 2021-01. (District Objectives 7.6 and 8.1; Dept. Training Goals 1a-b, 1d)
- Implement Command Training Center. (Dept. Training Goals 1a-c, 3a)
- Continue development of Department Succession Planning. (District Objectives 7.2, 7.6; Dept. Training Goals 1b, 3a)
- Increase number of qualified rescue personnel in the Department. (District Objective 7.2; Dept. Training Goals 1a-c, 3a)
- Refurbish the Collapse House. (Dept. Training Goals 2a-b)
- Conduct 11 separate CERT classes for community volunteers. (Dept. Training Goals 1c, Admin Goal 7c)
- Manage and complete Recruit Academy 2021-01. (District Objective 8.1; Dept. Training Goals 1a-c, 3c)
- Utilize an inclusive process to allocate future Fire Department personnel, specifically evaluating the service levels and response times within the southern portion of the District. (District Objective 10.4)
- Strengthen emergency preparedness and readiness of emergency management systems. (District Objective 3)

Fire Department

		2018/19	2019/20	2020/21	2020/21	2021/22	2022/23
		Actual	Actual	Budget	Amended	Request	Request
Personnel Services							
1110	Salaries	\$ 22,601,108	\$ 23,635,559	\$ 25,299,240	\$ 25,344,294	\$ 27,749,143	\$ 28,621,566
1121	Part-Time	\$ 62,076	\$ 51,149	\$ 70,200	\$ 19,890	\$ 25,155	\$ 27,042
1131	Overtime - Reimbursed	\$ 1,744,835	\$ 355,083	\$ 1	\$ 1	\$ 1	\$ 1
1132	Overtime - Regular	\$ 296,572	\$ 282,174	\$ 433,934	\$ 433,934	\$ 400,603	\$ 344,392
1133	Overtime - Station Staffing	\$ 3,422,505	\$ 4,345,933	\$ 2,591,783	\$ 2,591,783	\$ 2,722,667	\$ 2,858,848
1143	Uniform Allowance - Uniform Allowance	\$ 174,175	\$ 151,330	\$ 181,060	\$ 181,060	\$ 199,585	\$ 202,210
1210	Retirement	\$ 6,016,628	\$ 6,967,506	\$ 8,231,372	\$ 8,241,167	\$ 9,259,195	\$ 10,035,238
1220	Medicare/Social Security	\$ 393,468	\$ 400,385	\$ 409,832	\$ 405,282	\$ 439,983	\$ 458,358
1230	Group Insurance	\$ 6,248,504	\$ 6,828,232	\$ 7,382,403	\$ 7,403,317	\$ 8,518,620	\$ 9,062,932
1240	Workers Compensation	\$ 2,136,135	\$ 1,671,545	\$ 2,472,660	\$ 2,475,900	\$ 2,633,400	\$ 2,633,400
Subtotal		\$ 43,096,006	\$ 44,688,897	\$ 47,072,485	\$ 47,096,628	\$ 51,948,352	\$ 54,243,987
Services and Supplies							
2005	Advertising	\$ 351	\$ -	\$ -	\$ -	\$ -	\$ -
2006	Legal Notice	\$ 3,374	\$ 4,290	\$ 2,350	\$ 2,350	\$ 4,150	\$ 4,300
2010	Permits / Licenses	\$ 8,823	\$ 10,633	\$ 27,751	\$ 27,751	\$ 16,721	\$ 12,801
2015	Blueprint / Copying Services	\$ 514	\$ -	\$ 600	\$ 600	\$ 300	\$ 300
2021	Subscriptions	\$ 16,122	\$ 4,044	\$ 6,599	\$ 6,599	\$ 6,537	\$ 6,787
2022	Books/Periodicals	\$ 7,803	\$ 13,390	\$ 12,750	\$ 12,750	\$ 8,785	\$ 13,285
2025	Film / Photo	\$ 5,001	\$ 1,498	\$ 7,720	\$ 7,720	\$ 7,845	\$ 7,720
2029	Conferences	\$ 83,349	\$ 86,776	\$ 96,890	\$ 96,890	\$ 56,835	\$ 66,400
2030	Networking Events	\$ 315	\$ 335	\$ 1,450	\$ 1,450	\$ 2,270	\$ 2,270
2035	Training	\$ 77,029	\$ 63,562	\$ 113,522	\$ 113,522	\$ 147,485	\$ 114,835
2036	Certifications	\$ 15,405	\$ 11,361	\$ 28,081	\$ 28,081	\$ 57,011	\$ 27,761
2038	Pre-Employment	\$ 3,296	\$ 8,494	\$ 56,916	\$ 56,916	\$ -	\$ -
2039	Employee Transportation	\$ 4,129	\$ 6,212	\$ 6,110	\$ 6,110	\$ 9,550	\$ 4,550
2040	Strike Team Travel	\$ 6,990	\$ 841	\$ 1	\$ 1	\$ 1	\$ 1
2051	Insurance Liability	\$ 285,814	\$ 340,448	\$ 520,000	\$ 520,000	\$ 526,850	\$ 550,830
2061	Memberships	\$ 8,283	\$ 12,311	\$ 10,166	\$ 10,166	\$ 9,932	\$ 9,932
2076	Office Supplies	\$ 34,387	\$ 19,770	\$ 22,150	\$ 22,150	\$ 20,500	\$ 19,500
2077	Public Ed Materials	\$ 9,206	\$ 9,685	\$ 9,750	\$ 9,750	\$ 10,000	\$ 10,000
2081	Postage Service	\$ 4,119	\$ 5,617	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700
2085	Printing Services	\$ 6,253	\$ 5,694	\$ 14,580	\$ 14,580	\$ 13,535	\$ 12,875
2103	Ag Services/Supplies	\$ 35,466	\$ 37,711	\$ 39,500	\$ 39,500	\$ 37,724	\$ 38,540
2105	Tree Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
2111	Building Maintenance	\$ 122,522	\$ 172,962	\$ -	\$ -	\$ 20,000	\$ 20,000
2145	Irrigation	\$ -	\$ 843	\$ -	\$ -	\$ -	\$ -
2191	Electricity	\$ 58,712	\$ 66,549	\$ 77,925	\$ 77,925	\$ 73,620	\$ 73,620
2192	Natural Gas/LPG/Fuel Oil	\$ 56,474	\$ 51,848	\$ 54,145	\$ 54,145	\$ 61,930	\$ 61,948
2193	Refuse Collect/Disposal Service	\$ 15,048	\$ 20,134	\$ 21,462	\$ 21,462	\$ 23,092	\$ 23,092
2195	Sewage Disposal Services	\$ 19,307	\$ 18,526	\$ 19,490	\$ 19,490	\$ 17,975	\$ 17,975
2197	Telephone Service - General	\$ 197,539	\$ 197,593	\$ 232,358	\$ 232,358	\$ 209,351	\$ 209,351
2198	Water	\$ 54,628	\$ 55,200	\$ 67,060	\$ 67,060	\$ 69,370	\$ 69,370
2205	Automotive Maintenance Service	\$ 288,284	\$ 377,017	\$ 276,850	\$ 276,850	\$ 307,485	\$ 310,670
2226	Expendable Tools	\$ 5,840	\$ 15,643	\$ 37,720	\$ 37,720	\$ 57,020	\$ 40,020
2231	Fire Equipment & Maintenance	\$ 289,429	\$ 177,725	\$ 245,185	\$ 245,185	\$ 105,020	\$ 96,580
2236	Fuel/Lubricant Supply	\$ 295,390	\$ 255,342	\$ 321,552	\$ 321,552	\$ 322,495	\$ 330,097
2252	Medical Equipment Supply	\$ 391,272	\$ 453,823	\$ 440,800	\$ 440,800	\$ 424,394	\$ 443,678
2261	Office Equipment Maintenance	\$ 10,440	\$ 8,969	\$ 6,450	\$ 6,450	\$ 4,800	\$ 4,800
2271	Radio Maintenance	\$ 3,741	\$ 2,505	\$ 50,160	\$ 50,160	\$ 76,480	\$ 67,180
2275	Rent/Lease Equipment Serv	\$ 59,993	\$ 66,223	\$ 76,484	\$ 76,484	\$ 111,621	\$ 114,621
2291	Other Equip Maint Svc/Supply	\$ 110,510	\$ 58,782	\$ 143,726	\$ 143,726	\$ 190,082	\$ 160,306
2314	Clothing/Personal Supply	\$ 136,660	\$ 248,020	\$ 542,235	\$ 542,235	\$ 149,380	\$ 143,280
2332	Food Supplies	\$ 19,330	\$ 18,945	\$ 17,202	\$ 17,202	\$ 15,402	\$ 14,252
2443	Medical Services	\$ 53,144	\$ 103,111	\$ 160,170	\$ 160,170	\$ 148,705	\$ 143,905
2505	Accounting/Fin Services	\$ 78,402	\$ 81,722	\$ 95,000	\$ 95,000	\$ 92,525	\$ 95,600

Fire Department

		2018/19	2019/20	2020/21	2020/21	2021/22	2022/23
		Actual	Actual	Budget	Amended	Request	Request
2511	Appraisal Services	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ -
2531	Legal Services	\$ 255,036	\$ 178	\$ -	\$ -	\$ -	\$ -
2561	Storm Water Prevention Program	\$ 1,423	\$ 1,423	\$ 1,496	\$ 1,496	\$ 1,410	\$ 1,410
2591	Professional Services	\$ 1,189,830	\$ 1,731,307	\$ 835,783	\$ 815,783	\$ 755,260	\$ 729,679
2811	Data Processing Maint Services	\$ 152,569	\$ 170,401	\$ -	\$ -	\$ -	\$ -
2812	Data Processing Supplies	\$ 22,753	\$ 55,035	\$ -	\$ -	\$ -	\$ -
2931	Communication Services	\$ 849,250	\$ 921,363	\$ 1,198,181	\$ 1,198,181	\$ 1,207,731	\$ 1,207,731
2950	Taxes/Licenses/Assessments	\$ 13	\$ 1,926	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 5,360,069	\$ 5,975,789	\$ 5,904,020	\$ 5,884,020	\$ 5,388,879	\$ 5,289,552
Leases and Loans							
3210	Interest Expenses	\$ 131,548	\$ 113,793	\$ -	\$ -	\$ -	\$ -
3220	Bond/Loan Redemption	\$ -	\$ -	\$ 135,888	\$ 135,888	\$ -	\$ -
3230	Lease Obligation Retire	\$ 1,167,080	\$ 1,143,444	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 1,298,629	\$ 1,257,237	\$ 135,888	\$ 135,888	\$ -	\$ -
Fixed Assets							
4201	Structures & Improvements	\$ 21,558	\$ 1,571,076	\$ -	\$ -	\$ -	\$ -
4202	Improvements Other Than Bldg.	\$ 209,431	\$ 198,785	\$ -	\$ -	\$ -	\$ -
4301	Vehicles	\$ 580,353	\$ 1,297,319	\$ 130,000	\$ 130,000	\$ -	\$ -
4302	Other Equipment	\$ 371,784	\$ 1,452,958	\$ -	\$ -	\$ 13,000	\$ 6,000
4303	Office Equipment	\$ 642	\$ 1,198	\$ -	\$ -	\$ -	\$ -
4304	Office Furniture	\$ 1,585	\$ -	\$ -	\$ -	\$ -	\$ -
4305	Computer Equipment	\$ 27,123	\$ 31,753	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 1,212,475	\$ 4,553,089	\$ 130,000	\$ 130,000	\$ 13,000	\$ 6,000
Operating Transfers Out							
6980	Operating Transfers Out	\$ 1,552,456	\$ 1,574,098	\$ 3,061,299	\$ 3,061,299	\$ 3,212,654	\$ 2,958,311
	Subtotal	\$ 1,552,456	\$ 1,574,098	\$ 3,061,299	\$ 3,061,299	\$ 3,212,654	\$ 2,958,311
Reserve Increase							
7999	Reserve Increase	\$ 815,056	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 815,056	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 53,334,691	\$ 58,049,110	\$ 56,303,692	\$ 56,307,835	\$ 60,562,885	\$ 62,497,850



COSUMNES COMMUNITY SERVICES DISTRICT

FISCAL YEAR 2021-22 & 2022-23

Parks & Recreation Department



At Cosumnes CSD, we provide exceptional parks and recreation services to our diverse Elk Grove community.

PARKS AND RECREATION DEPARTMENT

The Parks and Recreation Department's mission is to provide exceptional parks and recreation services to the diverse Elk Grove community. The vision is to have an inclusive and connected park, recreation, and trails system that delivers opportunities for health and wellness, social interaction, and delight to the Elk Grove community.

The department is comprised of two divisions which are funded by General Fund and Landscape and Lighting (L&L) Assessment Funds.

- **Recreation and Community Services Division** - The Recreation and Community Services Division is responsible for recreation programs such as preschools, afterschool programs, summer camps, teens, adaptive and inclusive recreation programs, special events, sports, aquatics, and volunteers. This budget also includes recreation facilities, aquatic facilities, and community centers.
- **Park and Golf Operations Division** - Park and Golf Operations includes all land management activities at parks, streetscapes, trails, Emerald Lakes Golf Course and other owned greenspaces. As well as operational maintenance for aquatic centers, spray grounds, and sports centers. Park and Golf Operations is divided into four units: Administration, West Sector, East Sector, and South Sector, which includes the City of Elk Grove contract and Emerald Lakes Golf Course.

Services Funded by General Fund

- The Aquatics section includes all aquatic programming of the Jerry Fox Swim Center and Wackford Community & Aquatic Complex. Training is conducted year-round following the guidelines of the American Red Cross Lifeguard Training program.
- The Sports section includes youth and adult leagues, youth and adult drop-in programs, camps and classes, and field, tennis and gym rentals. In addition, staff works with community sports groups to provide fields for practice, games and tournaments.
- The Youth Development section includes Buddy Bunch, Toddler Time, Preschool, Recreation Adventures (RAD), Kid Central Before and After School, Off-Track Day Camp, Summer Camp, Teen Afterschool, Teen Taxi, Teen Summer Adventure Camp, Teen Action Committee, Teen Leadership Committee, and staffing of The Grove rentals.
- The Special Events section coordinates regional and community events that strengthen community image and sense of place by engaging local residents in recreation experiences at their local parks and facilities.
- The Community Enrichment & Partnership section includes the management of the Community Support Program, Equitable Partnership Program, contracted instructors, and special event rentals.
- The Customer Service section provides courteous and professional service to all facility users, personnel, and the public. Staff also provide concession services at the Jerry Fox Swim Center, Wackford Community and Aquatic Complex, Elk Grove Aquatics Center, and the Bartholomew Sports Complex during recreation swim hours weekday league softball nights and baseball tournaments during the weekend.

- The Facilities section includes the day-to-day oversight of department's recreation and community centers, including the management and operations of the City of Elk Grove's Aquatic Center. Staff are also responsible for the coordination and scheduling of security services and facilitating rentals.
- The Emerald Lakes Golf Course includes the operation and maintenance of a 9-hole, par 33 golf course that encompasses 48 acres. Located at the golf course is a golf shop, a covered driving range and practice area. Golf lessons are taught by in-house staff or contracted employees. Staff maintains all areas of the golf course and common areas including parking lot.

Services funded by Landscape and Lighting (L&L) Assessments

The Landscape and Lighting Assessment District generates revenue within 13 benefit zones and six sub-assessment zones (Exhibit A). 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.

The improvements funded by the assessment district include all labor, materials, supplies, utilities, equipment, services and management required to maintain, improve, repair, operate, construct and replace the parks, landscaped corridors, sound walls, project entrances, signs, walkways, green belts, parkways, trail systems, sports courts, open space of any nature and Camden Lake; and may also include other recreational facilities, amenities and appurtenances within the District's parks thereto owned by the District. This work is intended to 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 third-party maintenance contractors, Asset Life Cycle Plan projects, irrigation repair, facility maintenance, playground maintenance, painting, concrete work, safety inspections, carpentry, vandalism repair and graffiti removal. Select landscape maintenance tasks are assigned to third-party contractors.

2020 – 2021 Strategic Goals Completed

- Staff Development, Engagement & Succession Planning. Invested in staff and their career growth potential by offering training and self-awareness techniques via the Strength Finders 34 Strong program. Completed year one of the District's apprentice program by developing their skills in preparation for a full-time Park Maintenance Worker position. (Dept. Goal 4)
- Benefit Zone Funding. District Staff facilitated classes and meetings to provide information on the mechanics of Landscape & Lighting funding. Print materials were created and distributed for this same purpose. Landscape & Lighting Districts Advisory Committee was created. Nine members were appointed by the Board of Directors and the advisory committee began meeting in January 2021. (Dept. Goal 3)
- Develop an Asset Management Program. Staff participated in the selection process for the chosen vendor. In preparation of using the system staff mapped assets including parks and streets as well as developed a drain inlet mobile inspection app. This data will be the foundation for the District's asset management software implementation. (Dept. Goal 2)
- Wildlife Protection Plan. Evaluated the effectiveness of fishing regulations at Elk Grove Park Lake and increased the daily fish limit to five fish per angler per day. Worked with California Department of Fish & Wildlife to manage the Canada Goose population at Elk Grove Park. Partnered with Animal Services to implement a Trap-Neuter-Return program to control the feral

cat population at District facilities. Installed two additional information kiosks at the lake and developed an interpretive waterfowl tour. Created two educational videos on fishing regulations and waterfowl health and wellness. (Dept. Goal 2)

- Park Ranger Program. Staff implemented a Park Ranger Program which consisted of educating park patron on rules, regulations, and best practice with the intent of gaining compliance through education and not enforcement. Park Rangers visited an average of X parks per month. (Dept. Goal 3)
- Stay at home orders enhances use of local use of Parks & Recreations opportunities. Emerald Lakes Golf Course saw an increased number of rounds, many by new golfers of all age groups. (Dept. Goal 1)

2021 – 2023 Strategic Goals Update

- Environmentally Sustainable Practices. Staff will begin evaluating recommendations to implement from the District's Climate Action Plan. Focus areas will include the creation and adoption of an environmentally sustainable Urban Forest Management Plan and/or Integrated Pest Management Plan. Staff will evaluate the feasibility of incorporating electric vehicles and/or equipment into the Division's fleet when options are available. (Dept. Goal 4)
- Use the Cosumnes CSD's Park Design Principles (PDP) and Asset Management Program to guide capital improvement projects at existing parks and facilities to create high-quality and sustainable projects. (Dept. Goal 2)
- Staff Development, Engagement & Succession Planning. Invested in staff and their career growth potential by offering training and self-awareness techniques via the Strength Finders 34 Strong program. Completed year two of the District's apprentice program by developing their skills in preparation for a full-time Park Maintenance Worker position. (Dept. Goal 4)
- Contracted Resources. Continue to identify opportunities to transition work performed by contractors to inhouse when financially feasible. Will seek opportunities to downsize larger contracts into smaller areas in an effort to attract smaller more local providers. (Dept. Goal 4)
- Seek opportunity to expand the use of the Emerald Lakes Golf Course through creative and innovative ways, thus expanding potential for increased revenue. (Dept. Goal 2)

**Parks and Recreation Department
General Fund**

		2018/19		2019/20		2020/21		2020/21		2021/22		2022/23	
		Actual		Actual		Budget		Amended		Request		Request	
Personnel Services													
1110	Salaries	\$	3,776,587	\$	3,259,574	\$	2,837,729	\$	2,853,752	\$	3,749,075	\$	3,973,685
1121	Part-Time	\$	2,423,448	\$	1,946,555	\$	2,630,042	\$	2,559,499	\$	3,447,963	\$	3,708,991
1210	Retirement	\$	636,638	\$	650,451	\$	525,892	\$	521,921	\$	803,036	\$	892,345
1220	Medicare/Social Security	\$	157,918	\$	133,171	\$	156,937	\$	154,355	\$	200,830	\$	221,820
1230	Group Insurance	\$	1,277,949	\$	1,299,319	\$	1,076,587	\$	1,061,693	\$	1,560,099	\$	1,663,807
1240	Workers Compensation	\$	159,060	\$	106,439	\$	131,666	\$	132,736	\$	157,140	\$	159,570
	Subtotal	\$	8,431,600	\$	7,395,510	\$	7,358,853	\$	7,283,956	\$	9,918,143	\$	10,620,218
Services and Supplies													
2005	Advertising	\$	22,787	\$	2,879	\$	10,792	\$	10,792	\$	3,476	\$	3,490
2006	Legal Notice	\$	646	\$	443	\$	665	\$	665	\$	665	\$	665
2010	Permits / Licenses	\$	26,696	\$	20,739	\$	35,664	\$	35,664	\$	35,560	\$	35,677
2015	Blueprint / Copying Services	\$	8,516	\$	-	\$	-	\$	-	\$	-	\$	-
2021	Subscriptions	\$	348	\$	366	\$	450	\$	450	\$	850	\$	850
2022	Books/Periodicals	\$	806	\$	323	\$	675	\$	675	\$	675	\$	675
2025	Film / Photo	\$	97	\$	28	\$	180	\$	180	\$	180	\$	180
2029	Conferences	\$	45,050	\$	24,476	\$	32,439	\$	32,439	\$	28,145	\$	27,640
2030	Networking Events	\$	3,542	\$	2,407	\$	3,111	\$	3,111	\$	3,261	\$	3,261
2035	Training	\$	15,052	\$	14,255	\$	17,839	\$	17,839	\$	22,494	\$	22,494
2036	Certifications	\$	11,126	\$	5,106	\$	11,722	\$	11,722	\$	11,553	\$	12,585
2038	Pre-Employment	\$	26,176	\$	37,446	\$	41,800	\$	41,800	\$	6,868	\$	6,937
2039	Employee Transportation	\$	90	\$	474	\$	100	\$	100	\$	200	\$	200
2051	Insurance Liability	\$	130,665	\$	121,206	\$	184,749	\$	184,749	\$	210,694	\$	213,547
2061	Memberships	\$	14,871	\$	7,427	\$	25,284	\$	25,284	\$	25,434	\$	25,441
2076	Office Supplies	\$	28,743	\$	14,970	\$	18,535	\$	18,535	\$	21,848	\$	21,861
2077	Public Ed Materials	\$	10,744	\$	-	\$	-	\$	-	\$	-	\$	-
2081	Postage Service	\$	33,052	\$	3,044	\$	2,585	\$	2,585	\$	2,713	\$	2,715
2085	Printing Services	\$	88,447	\$	14,454	\$	27,525	\$	27,525	\$	31,372	\$	31,411
2103	Ag Services/Supplies	\$	56,007	\$	59,099	\$	86,310	\$	86,310	\$	97,962	\$	97,962
2105	Tree Services/Supplies	\$	4,603	\$	2,102	\$	12,384	\$	12,384	\$	12,384	\$	12,384
2111	Building Maintenance	\$	137,936	\$	224,859	\$	73,634	\$	73,634	\$	59,660	\$	60,841
2122	Chemical Supplies	\$	136,291	\$	196,553	\$	144,450	\$	144,450	\$	147,170	\$	149,970
2141	Land Improvements	\$	74,740	\$	61,225	\$	48,245	\$	48,245	\$	50,511	\$	50,511
2145	Irrigation	\$	3,799	\$	4,965	\$	7,194	\$	7,194	\$	7,194	\$	7,194
2191	Electricity	\$	157,867	\$	173,017	\$	197,018	\$	197,018	\$	205,323	\$	205,725
2192	Natural Gas/LPG/Fuel Oil	\$	118,306	\$	86,005	\$	120,125	\$	120,125	\$	119,400	\$	122,500
2193	Refuse Collect/Disposal Service	\$	20,988	\$	19,296	\$	21,544	\$	21,544	\$	17,636	\$	18,294
2195	Sewage Disposal Services	\$	17,516	\$	18,611	\$	35,100	\$	35,100	\$	19,692	\$	19,980
2197	Telephone Service - General	\$	104,707	\$	98,809	\$	92,247	\$	92,247	\$	109,370	\$	110,936
2198	Water	\$	38,240	\$	38,830	\$	45,430	\$	45,430	\$	47,376	\$	48,623
2205	Automotive Maintenance Service	\$	11,989	\$	6,656	\$	9,681	\$	9,681	\$	10,675	\$	10,719
2226	Expendable Tools	\$	2,584	\$	1,769	\$	3,475	\$	3,475	\$	4,839	\$	4,852
2231	Fire Equipment & Maintenance	\$	640	\$	1,512	\$	1,765	\$	1,765	\$	1,765	\$	1,765
2236	Fuel/Lubricant Supply	\$	25,198	\$	25,864	\$	24,500	\$	24,500	\$	43,730	\$	43,711
2252	Medical Equipment Supply	\$	503	\$	600	\$	2,901	\$	2,901	\$	7,436	\$	4,462
2261	Office Equipment Maintenance	\$	30,768	\$	12,097	\$	22,700	\$	22,700	\$	21,419	\$	21,281
2275	Rent/Lease Equipment Serv	\$	159,135	\$	201,033	\$	217,203	\$	217,203	\$	203,882	\$	204,150
2291	Other Equip Maint Svc/Supply	\$	20,303	\$	15,837	\$	15,750	\$	15,750	\$	18,750	\$	18,750
2314	Clothing/Personal Supply	\$	35,154	\$	17,167	\$	37,450	\$	37,450	\$	47,612	\$	47,259
2332	Food Supplies	\$	159,386	\$	147,279	\$	119,505	\$	119,505	\$	189,776	\$	191,661
2351	Laundry/Dry Cleaning Service	\$	322	\$	355	\$	625	\$	625	\$	651	\$	665
2443	Medical Services	\$	-	\$	-	\$	-	\$	-	\$	810	\$	810
2505	Accounting/Fin Services	\$	5,227	\$	6,500	\$	5,500	\$	5,500	\$	7,500	\$	7,875
2531	Legal Services	\$	44,088	\$	-	\$	-	\$	-	\$	-	\$	-
2561	Storm Water Prevention Program	\$	1,678	\$	1,423	\$	4,118	\$	4,118	\$	8,769	\$	9,031
2591	Professional Services	\$	1,417,246	\$	1,189,543	\$	1,120,661	\$	1,120,661	\$	1,217,026	\$	1,217,646

**Parks and Recreation Department
General Fund**

		2018/19	2019/20	2020/21	2020/21	2021/22	2022/23
		Actual	Actual	Budget	Amended	Request	Request
2811	Data Processing Maint Services	\$ 72,088	\$ 45,345	\$ 100	\$ 100	\$ -	\$ -
2812	Data Processing Supplies	\$ 16,285	\$ 16,961	\$ 5,042	\$ 5,042	\$ 5,276	\$ 5,276
2851	Field Trips	\$ 17,867	\$ 13,991	\$ 12,846	\$ 12,846	\$ 12,846	\$ 12,846
2852	Recreational Supplies	\$ 350,322	\$ 263,954	\$ 349,274	\$ 349,274	\$ 333,120	\$ 326,648
2853	Resale Merchandise	\$ -	\$ -	\$ -	\$ -	\$ 48,000	\$ 48,000
2913	Auditor - Controller Service Charge	\$ 17,867	\$ -	\$ -	\$ -	\$ -	\$ -
2931	Communication Services	\$ 350,113	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 4,077,217	\$ 3,221,298	\$ 3,250,892	\$ 3,250,892	\$ 3,483,547	\$ 3,491,956
Leases and Loans							
3210	Interest Expenses	\$ 6,497	\$ 8,827	\$ -	\$ -	\$ -	\$ -
3230	Lease Obligation Retire	\$ 37,993	\$ 53,120	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 44,490	\$ 61,947	\$ -	\$ -	\$ -	\$ -
Fixed Assets							
4201	Structures & Improvements	\$ -	\$ 25,760	\$ -	\$ -	\$ -	\$ -
4202	Improvements Other Than Bldg.	\$ 1,885,928	\$ 48,208	\$ -	\$ -	\$ -	\$ -
4301	Vehicles	\$ 8,509	\$ -	\$ -	\$ -	\$ -	\$ -
4302	Other Equipment	\$ 33,147	\$ 32,034	\$ -	\$ 41,000	\$ 55,000	\$ -
4305	Computer Equipment	\$ 69,285	\$ 89,309	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 1,996,869	\$ 195,311	\$ -	\$ 41,000	\$ 55,000	\$ -
Operating Transfers Out							
6980	Operating Transfers Out	\$ 947,312	\$ 772,508	\$ 917,074	\$ 917,074	\$ 1,265,790	\$ 1,157,210
	Subtotal	\$ 947,312	\$ 772,508	\$ 917,074	\$ 917,074	\$ 1,265,790	\$ 1,157,210
Contingency							
7901	Contingency	\$ -	\$ 627	\$ 5,000	\$ 845,334	\$ 5,000	\$ 5,000
	Subtotal	\$ -	\$ 627	\$ 5,000	\$ 845,334	\$ 5,000	\$ 5,000
Reserve Increase							
7999	Reserve Increase	\$ 2,607,979	\$ -	\$ 8,230	\$ 5,000	\$ 8,230	\$ 8,230
	Subtotal	\$ 2,607,979	\$ -	\$ 8,230	\$ 5,000	\$ 8,230	\$ 8,230
TOTAL EXPENDITURES		\$ 18,105,466	\$ 11,647,200	\$ 11,540,049	\$ 12,343,256	\$ 14,735,710	\$ 15,282,614

**Parks and Recreation Department
L & L Fund**

		2018/19	2019/20	2020/21	2020/21	2021/22	2022/23
		Actual	Actual	Budget	Amended	Request	Request
Personnel Services							
1110	Salaries	\$ 1,843,312	\$ 2,181,565	\$ 2,782,559	\$ 2,973,316	\$ 3,168,147	\$ 3,352,106
1121	Part-Time	\$ 567,725	\$ 527,982	\$ 691,941	\$ 691,941	\$ 693,135	\$ 768,157
1210	Retirement	\$ 289,394	\$ 367,307	\$ 480,802	\$ 517,645	\$ 599,667	\$ 667,366
1220	Medicare/Social Security	\$ 42,920	\$ 45,188	\$ 58,039	\$ 60,667	\$ 63,873	\$ 68,262
1230	Group Insurance	\$ 659,916	\$ 831,416	\$ 1,046,299	\$ 1,150,867	\$ 1,229,756	\$ 1,279,540
1240	Workers Compensation	\$ 78,061	\$ 73,516	\$ 122,310	\$ 134,200	\$ 132,146	\$ 132,329
Subtotal		\$ 3,481,328	\$ 4,026,973	\$ 5,181,950	\$ 5,528,636	\$ 5,886,724	\$ 6,267,760
Services and Supplies							
2005	Advertising	\$ 1,831	\$ 2,185	\$ 3,030	\$ 3,030	\$ 3,030	\$ 3,030
2006	Legal Notice	\$ -	\$ -	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180
2010	Permits / Licenses	\$ 4,326	\$ 4,197	\$ 11,990	\$ 11,990	\$ 6,820	\$ 6,820
2015	Blueprint / Copying Services	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
2021	Subscriptions	\$ -	\$ -	\$ 850	\$ 850	\$ 850	\$ 850
2022	Books/Periodicals	\$ 60	\$ 126	\$ 200	\$ 200	\$ 200	\$ 200
2025	Film / Photo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2029	Conferences	\$ (779)	\$ 873	\$ 7,530	\$ 7,530	\$ 2,490	\$ 3,800
2030	Networking Events	\$ 50	\$ 344	\$ 200	\$ 200	\$ 200	\$ 200
2035	Training	\$ 23,414	\$ 2,101	\$ 8,400	\$ 8,400	\$ 13,470	\$ 13,470
2036	Certifications	\$ 3,254	\$ 4,629	\$ 22,038	\$ 22,038	\$ 27,578	\$ 26,228
2038	Pre-Employment	\$ 4,443	\$ 4,156	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
2039	Employee Transportation	\$ -	\$ 55	\$ -	\$ -	\$ -	\$ -
2051	Insurance Liability	\$ 256,695	\$ 280,296	\$ 395,421	\$ 395,421	\$ 415,633	\$ 434,233
2061	Memberships	\$ 23,189	\$ 15,421	\$ 27,920	\$ 27,920	\$ 28,740	\$ 28,740
2076	Office Supplies	\$ 7,802	\$ 5,473	\$ 7,300	\$ 7,300	\$ 7,900	\$ 7,900
2077	Public Ed Materials	\$ -	\$ 7,003	\$ 13,000	\$ 13,000	\$ 13,000	\$ 10,000
2081	Postage Service	\$ 1,409	\$ 4,869	\$ 10,820	\$ 10,820	\$ 10,820	\$ 4,820
2085	Printing Services	\$ 4,232	\$ 8,557	\$ 18,100	\$ 18,100	\$ 11,600	\$ 5,600
2103	Ag Services/Supplies	\$ 4,467,191	\$ 4,192,202	\$ 4,164,080	\$ 4,164,080	\$ 4,850,950	\$ 4,914,584
2105	Tree Services/Supplies	\$ 598,595	\$ 628,705	\$ 789,458	\$ 789,458	\$ 790,708	\$ 779,873
2111	Building Maintenance	\$ 38,742	\$ 39,432	\$ 24,628	\$ 24,628	\$ 38,950	\$ 28,670
2122	Chemical Supplies	\$ 3,173	\$ 2,870	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
2141	Land Improvements	\$ 1,333,433	\$ 824,854	\$ 833,400	\$ 833,400	\$ 1,160,576	\$ 1,192,669
2145	Irrigation	\$ 498,921	\$ 509,278	\$ 527,435	\$ 527,435	\$ 624,692	\$ 658,042
2191	Electricity	\$ 355,280	\$ 379,562	\$ 429,193	\$ 429,193	\$ 445,511	\$ 462,759
2192	Natural Gas/LPG/Fuel Oil	\$ 1,338	\$ 946	\$ 1,200	\$ 1,200	\$ 1,200	\$ 2,400
2193	Refuse Collect/Disposal Service	\$ 70,225	\$ 71,619	\$ 77,136	\$ 77,136	\$ 85,150	\$ 86,280
2195	Sewage Disposal Services	\$ 25,965	\$ 25,866	\$ 29,546	\$ 29,546	\$ 29,796	\$ 31,942
2197	Telephone Service - General	\$ 55,132	\$ 59,068	\$ 60,844	\$ 60,844	\$ 63,144	\$ 63,144
2198	Water	\$ 1,612,057	\$ 1,986,731	\$ 2,114,384	\$ 2,114,384	\$ 2,158,868	\$ 2,257,274
2205	Automotive Maintenance Service	\$ 16,468	\$ 9,372	\$ 40,360	\$ 40,360	\$ 42,160	\$ 42,160
2226	Expendable Tools	\$ 18,444	\$ 19,814	\$ 25,200	\$ 25,200	\$ 46,260	\$ 37,700
2231	Fire Equipment & Maintenance	\$ 971	\$ 667	\$ 880	\$ 880	\$ 880	\$ 880
2236	Fuel/Lubricant Supply	\$ 77,486	\$ 77,290	\$ 68,755	\$ 68,755	\$ 98,240	\$ 100,829
2252	Medical Equipment Supply	\$ 579	\$ 113	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
2261	Office Equipment Maintenance	\$ 3,167	\$ 1,092	\$ 5,240	\$ 5,240	\$ 2,400	\$ 2,400
2275	Rent/Lease Equipment Serv	\$ 173,595	\$ 209,999	\$ 220,778	\$ 220,778	\$ 256,826	\$ 265,136
2291	Other Equip Maint Svc/Supply	\$ 45,522	\$ 27,091	\$ 67,890	\$ 67,890	\$ 67,890	\$ 67,890
2314	Clothing/Personal Supply	\$ 16,895	\$ 20,301	\$ 36,898	\$ 36,898	\$ 34,108	\$ 34,108
2332	Food Supplies	\$ 3,454	\$ 2,779	\$ 6,300	\$ 6,300	\$ 4,520	\$ 4,520
2351	Laundry/Dry Cleaning Service	\$ 8,945	\$ 9,823	\$ 11,026	\$ 11,026	\$ 11,376	\$ 11,376
2443	Medical Services	\$ 672	\$ 625	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
2505	Accounting/Fin Services	\$ 1,371	\$ 1,422	\$ 1,500	\$ 1,500	\$ 7,500	\$ 7,875
2525	Engineering Service	\$ 80,069	\$ 64,822	\$ 64,080	\$ 64,080	\$ 28,900	\$ 29,770
2531	Legal Services	\$ 84,389	\$ 3,362	\$ -	\$ -	\$ -	\$ -
2561	Storm Water Prevention Program	\$ 3,005	\$ 4,296	\$ 8,970	\$ 8,970	\$ 9,040	\$ 9,040

**Parks and Recreation Department
L & L Fund**

		2018/19	2019/20	2020/21	2020/21	2021/22	2022/23
		Actual	Actual	Budget	Amended	Request	Request
2591	Professional Services	\$ 349,306	\$ 458,801	\$ 311,913	\$ 311,913	\$ 303,728	\$ 328,208
2811	Data Processing Maint Services	\$ 8,159	\$ 13,555	\$ -	\$ -	\$ -	\$ -
2812	Data Processing Supplies	\$ 2,432	\$ 4,118	\$ 800	\$ 800	\$ 800	\$ 800
2852	Recreational Supplies	\$ 205	\$ (136)	\$ 1,580	\$ 1,580	\$ 1,580	\$ 1,580
2913	Auditor - Controller Service Charge	\$ 39,056	\$ 30,174	\$ 44,031	\$ 44,031	\$ 44,850	\$ 45,700
2950	Taxes/Licenses/Assessments	\$ 203	\$ 38,876	\$ 510	\$ 510	\$ 510	\$ 510
	Subtotal	\$ 10,324,371	\$ 10,059,673	\$ 10,514,194	\$ 10,514,194	\$ 11,772,824	\$ 12,033,390
Leases and Loans							
3210	Interest Expenses	\$ 1,518	\$ 1,429	\$ -	\$ -	\$ -	\$ -
3230	Lease Obligation Retire	\$ 15,029	\$ 16,292	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 16,547	\$ 17,721	\$ -	\$ -	\$ -	\$ -
Fixed Assets							
4201	Structures & Improvements	\$ 927,695	\$ 85,522	\$ 29,800	\$ 29,800	\$ 15,000	\$ -
4202	Improvements Other Than Bldg.	\$ 8,705	\$ 70,676	\$ 25,000	\$ 25,000	\$ 65,000	\$ 35,000
4302	Other Equipment	\$ 108,378	\$ 97,218	\$ 49,644	\$ 49,644	\$ 69,830	\$ 5,600
4303	Office Equipment	\$ 2,382	\$ 2,937	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
4305	Computer Equipment	\$ 53,960	\$ 5,538	\$ 1,250	\$ 1,250	\$ -	\$ -
	Subtotal	\$ 1,101,120	\$ 261,891	\$ 135,694	\$ 135,694	\$ 179,830	\$ 40,600
Operating Transfers Out							
6980	Operating Transfers Out	\$ 5,888,592	\$ 4,588,304	\$ 7,398,660	\$ 7,398,660	\$ 11,695,699	\$ 9,688,057
	Subtotal	\$ 5,888,592	\$ 4,588,304	\$ 7,398,660	\$ 7,398,660	\$ 11,695,699	\$ 9,688,057
Contingency							
7901	Contingency	\$ -	\$ -	\$ 215,754	\$ 215,754	\$ 393,776	\$ 405,121
	Subtotal	\$ -	\$ -	\$ 215,754	\$ 215,754	\$ 393,776	\$ 405,121
Reserve Increase							
7999	Reserve Increase	\$ 2,890,127	\$ 3,750,727	\$ 2,908,742	\$ 2,908,742	\$ 1,476,357	\$ 708,372
	Subtotal	\$ 2,890,127	\$ 3,750,727	\$ 2,908,742	\$ 2,908,742	\$ 1,476,357	\$ 708,372
TOTAL EXPENDITURES		\$ 23,702,084	\$ 22,705,283	\$ 26,354,994	\$ 26,701,680	\$ 31,405,210	\$ 29,143,300



COSUMNES COMMUNITY SERVICES DISTRICT

FISCAL YEAR 2021-22 & 2022-23

Office of the General Manager



Be an innovative, inclusive, and intentional, regional leader committed to providing exceptional services that exceed expectations and enhance the quality of life of those we serve.

OFFICE OF THE GENERAL MANAGER

The Office of the General Manager is organized into two distinct areas of responsibility:

General Manager / Chief Executive Officer

The District's General Manager is appointed by the Board of Directors and reports directly to the Board as a whole serving as Chief Executive Officer of the District and is charged with a variety of duties and responsibilities which include: carrying out policies and direction from the Board of Directors; enforcing policies, directives, and ordinances of the District; preparing and recommending to the Board a balanced budget; appointing and supervising all subordinate District personnel; oversight and authority over all property and finances of the District; advocacy for legislation to protect the District's interests; relationships with non-profits and the business community; and being responsive and available to the community as a whole.

The General Manager appoints a District Clerk, the District Clerk is responsible to provide support to the legislative body, as well as to respond and to implement processes responsive to the Brown Act, the Public Records Act, the Political Reform Act, and various other statutes. In accordance, the District Clerk is charged with a variety of related duties which include: serving as filing officer and official for Statements of Economic Interests; preparing Board agendas and posting, coordinating distribution of materials to the Board; posting public notices; receiving, tracking, and processing subpoenas, motions, communications to District executives and the Board, claims against the District, and insurance related materials; serving as custodian of records for legislative and administrative records, as well as contracts and a variety of other recorded documents; and coordinating with the County Register of Voters on General Elections, as well as any Special Elections that may be called.

District Legal Counsel

The District's Legal Counsel is appointed by the Board and reports directly to the Board as a whole. The District Counsel represents the District, as an entity, and works closely with individual District officials, executives, and managers on a regular basis providing a full range of legal services which include: preparation of legal opinions; research and support of a variety of topics; representation in all legal actions; document preparation; and related work.

2020 – 2021 Strategic Goals

- Completed the Cosumnes Community Services District 2021 Strategic Plan (Objective 6).
- Reallocate personnel and resources to implement the Board's policy direction, as specified within the District Strategic Plan (District Objective 10.6).
- Developed 100+ Board and District policies (Objective 6).
- Launched an internal website to help strengthen communication and generate employee engagement (Objective 10).
- Advocated for COVID-19 pandemic relief funding to include special districts (District Objective 5).

2021 – 2023 Strategic Goals Update

- Implement the Cosumnes Community Services District 2021 Strategic Plan.
- Continue to be a strong advocate for special districts (District Objective 5).
- Identify opportunities to provide insourced services to other agencies on a contract basis as a way to generate revenue and optimize use of District personnel resources. This initiative shall expand on the agreements with Elk Grove Chamber of Commerce and Elk Grove Regional

Scholarship Foundation, as well as seek similar opportunities with other local agencies (District Objective 5.4).

- Implement innovative practices and techniques to ensure transparency and Accountability (District Objective 6.1).
- Develop a District Leadership Academy (District Objective 7.1).
- Establish partnerships with organizations that are in alignment to District values to further the District's ability to provide services (District Objective 12.2).
- Develop scholarship programs to maximize benefit to underserved populations (District Objective 13.2).

Office of the General Manager

		2018/19	2019/20	2020/21	2020/21	2021/22	2022/23
		Actual	Actual	Budget	Amended	Request	Request
Personnel Services							
1110	Salaries	\$ 377,159	\$ 913,881	\$ 1,097,833	\$ 1,153,619	\$ 1,225,911	\$ 1,274,700
1121	Part-Time	\$ 32,200	\$ 34,514	\$ 52,120	\$ 19,120	\$ 40,000	\$ 40,000
1210	Retirement	\$ 53,362	\$ 122,448	\$ 97,126	\$ 107,544	\$ 123,514	\$ 135,369
1220	Medicare/Social Security	\$ 7,804	\$ 14,833	\$ 18,600	\$ 19,360	\$ 17,296	\$ 17,981
1230	Group Insurance	\$ 159,297	\$ 190,351	\$ 244,580	\$ 283,048	\$ 245,170	\$ 269,420
1240	Workers Compensation	\$ 6,649	\$ 9,879	\$ 19,440	\$ 22,680	\$ 22,680	\$ 22,680
	Subtotal	\$ 636,471	\$ 1,285,906	\$ 1,529,699	\$ 1,605,371	\$ 1,674,571	\$ 1,760,150
Services and Supplies							
2005	Advertising	\$ 2,505	\$ 900	\$ 6,750	\$ 6,750	\$ 1,000	\$ 1,000
2006	Legal Notice	\$ 23	\$ 257	\$ -	\$ -	\$ 5,400	\$ 5,400
2021	Subscriptions	\$ -	\$ 1,989	\$ 140	\$ 140	\$ 1,545	\$ 1,545
2022	Books/Periodicals	\$ 306	\$ 225	\$ 250	\$ 250	\$ 250	\$ 250
2029	Conferences	\$ 7,175	\$ 7,344	\$ 14,376	\$ 14,376	\$ 14,376	\$ 14,376
2030	Networking Events	\$ 1,036	\$ 3,066	\$ 2,540	\$ 2,540	\$ 2,540	\$ 2,540
2035	Training	\$ 1,111	\$ 10,541	\$ 2,250	\$ 2,250	\$ 2,250	\$ 2,250
2036	Certifications	\$ 1,595	\$ 539	\$ -	\$ -	\$ 545	\$ 545
2038	Pre-Employment	\$ 1,448	\$ 2,910	\$ -	\$ -	\$ -	\$ -
2039	Employee Transportation	\$ 5	\$ 338	\$ 285	\$ 285	\$ 285	\$ 285
2051	Insurance Liability	\$ 34,542	\$ 50,147	\$ 53,679	\$ 53,679	\$ -	\$ -
2061	Memberships	\$ 15,694	\$ 37,400	\$ 11,447	\$ 11,447	\$ 31,681	\$ 31,681
2076	Office Supplies	\$ 6,861	\$ 4,854	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
2077	Public Ed Materials	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
2081	Postage Service	\$ 376	\$ 2,037	\$ 325	\$ 325	\$ 325	\$ 325
2085	Printing Services	\$ 2,117	\$ 736	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
2111	Building Maintenance	\$ 6,310	\$ 1,450	\$ -	\$ -	\$ -	\$ -
2193	Refuse Collect/Disposal Service	\$ 2,040	\$ 2,872	\$ -	\$ -	\$ -	\$ -
2197	Telephone Service - General	\$ 6,389	\$ 10,729	\$ 8,260	\$ 8,260	\$ 7,860	\$ 7,860
2205	Automotive Maintenance Service	\$ 5,589	\$ 542	\$ -	\$ -	\$ -	\$ -
2236	Fuel/Lubricant Supply	\$ 2,001	\$ -	\$ -	\$ -	\$ -	\$ -
2261	Office Equipment Maintenance	\$ 8,084	\$ 3,579	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400
2275	Rent/Lease Equipment Serv	\$ 1,118	\$ 12,625	\$ 732	\$ 732	\$ 21,132	\$ 21,132
2314	Clothing/Personal Supply	\$ 1,836	\$ 804	\$ 1,905	\$ 1,905	\$ 1,905	\$ 1,905
2332	Food Supplies	\$ 5,887	\$ 7,154	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900
2505	Accounting/Fin Services	\$ 505,916	\$ 516,080	\$ 567,062	\$ 567,062	\$ -	\$ -
2531	Legal Services	\$ 270,355	\$ 6,078	\$ 38,474	\$ 38,474	\$ 38,474	\$ 38,474
2561	Storm Water Prevention Program	\$ 484	\$ -	\$ -	\$ -	\$ -	\$ -
2591	Professional Services	\$ 150,482	\$ 232,653	\$ 199,586	\$ 152,586	\$ 148,086	\$ 148,086
2811	Data Processing Maint Services	\$ 6,588	\$ 46,239	\$ -	\$ -	\$ -	\$ -
2812	Data Processing Supplies	\$ 1,876	\$ 5,600	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
2817	Election Services	\$ 97,530	\$ -	\$ -	\$ -	\$ 5,700	\$ 5,700
2852	Recreational Supplies	\$ 110	\$ 834	\$ 375	\$ 375	\$ 375	\$ 375
2880	Prior Year Expenditures	\$ -	\$ 7,555	\$ -	\$ -	\$ -	\$ -
2950	Taxes/Licenses/Assessments	\$ 6,181	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 1,153,570	\$ 978,075	\$ 927,736	\$ 880,736	\$ 303,029	\$ 303,029
Fixed Assets							
4202	Improvements Other Than Bldg.	\$ -	\$ 104,519	\$ -	\$ -	\$ -	\$ -
4302	Other Equipment	\$ 6,004	\$ -	\$ -	\$ -	\$ -	\$ -
4305	Computer Equipment	\$ 13,857	\$ 97,723	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 19,861	\$ 202,242	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out							
6980	Operating Transfers Out	\$ 26,064	\$ 28,281	\$ 135,235	\$ 135,235	\$ 196,481	\$ 161,051
	Subtotal	\$ 26,064	\$ 28,281	\$ 135,235	\$ 135,235	\$ 196,481	\$ 161,051
Contingency							
7901	Contingency	\$ -	\$ -	\$ -	\$ -	\$ 92,000	\$ 92,000
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 92,000	\$ 92,000
Reserve Increase							
7999	Reserve Increase	\$ 847,918	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 847,918	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 2,683,884	\$ 2,494,503	\$ 2,592,670	\$ 2,621,342	\$ 2,266,081	\$ 2,316,230

ACRONYMS

AED	Automated External Defibrillator
ALS	Advanced Life Support
ASA	Amateur Softball Association
CA	California
CAFR	Comprehensive Annual Financial Report
CALSAC	California School Age Consortium
CALPERS	California Public Retirement System
CERT	Community Emergency Response Team
CIP	Capital Improvement Plan
COLA	Cost of Living Allowance
CPR	Cardio Pulmonary Resuscitation
CPRS	California Park and Recreation Society
CQI	Continuous Quality Improvement
CRC	Cosumnes River College
CSD	Community Services District
CSMFO	California Society of Municipal Finance Officers
CSP	Community Support Program
EAP	Employee Assistance Program
EG	Elk Grove
EGUSD	Elk Grove Unified School District
EGYSA	Elk Grove Youth Sports Association
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
FICA	Federal Insurance Contributions Act
FT	Full Time
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GEMT	Ground Emergency Medical Transport
GFOA	Government Finance Officers Association
GIS	Global Information Systems
GSSA	Greater Sacramento Softball Association
HR	Human Resources
L & L	Landscape and Lighting
MEO	Management Employees Organization
NAEYC	National Association for the Education of Young Children
NYSCA	National Youths Sports Coaching Association
OSHA	Occupational Safety Hazards Administration
PDC	Performance and Development Coordinator
PERS	Public Employees Retirement System
PGA	Professional Golf Association
PT	Part Time
RDA	Redevelopment Agency
SB2557	Senate Bill 2557
SCBA	Self Contained Breathing Apparatus
SCUBA	Self Contained Underwater Breathing Apparatus
SWPPP	Storm Water Pollution Prevention Plan
YTRS	Youth and Teen Recreation Service

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXHIBIT A

BY-DIVISION MAP

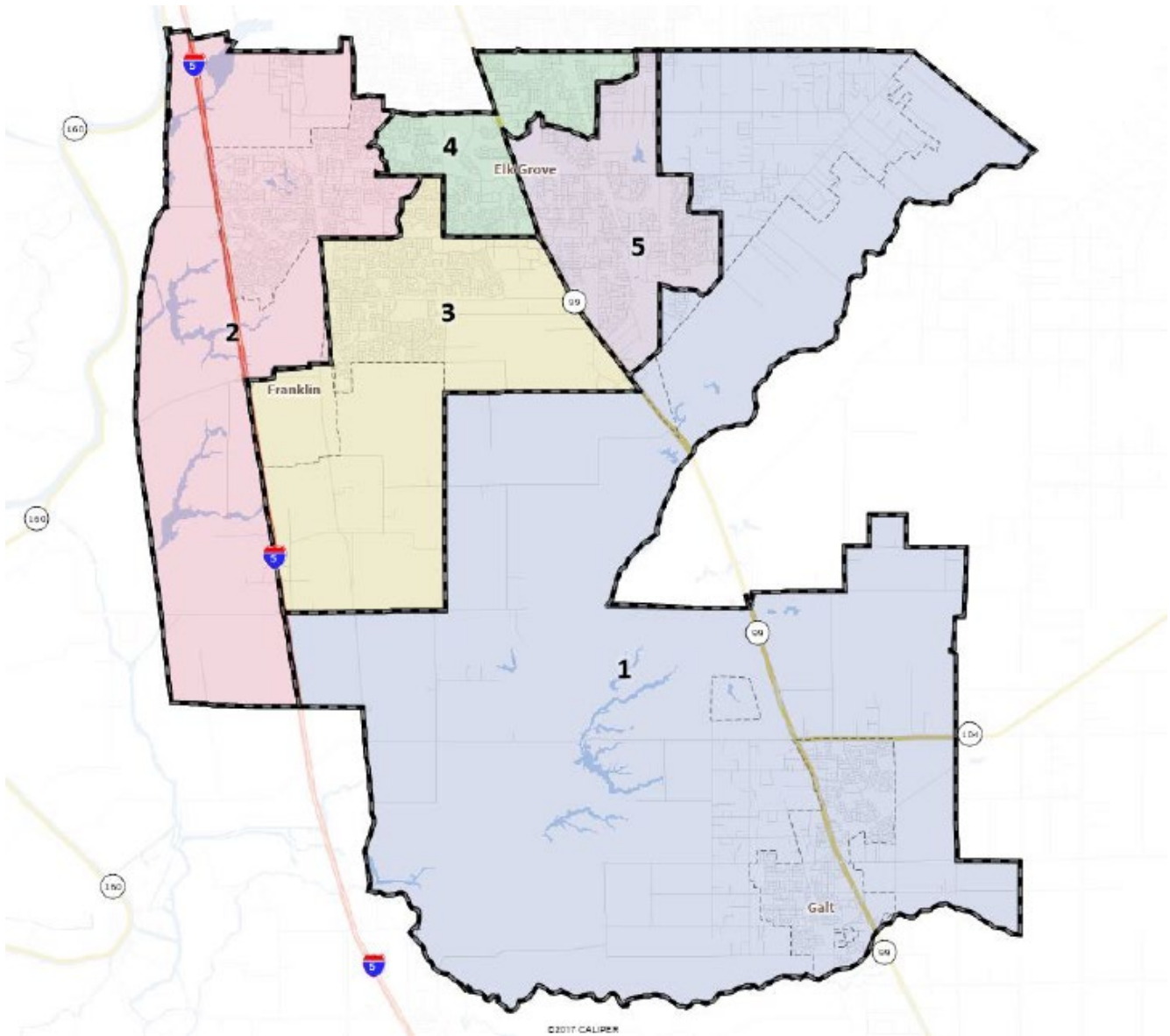


EXHIBIT B

KEY BUDGET DEVELOPMENT PROCESS TIMELINE

DATE	ACTIVITY
January 28, 2021	Kick-Off presentation with staff to review resources, answer questions and identify deliverables. Distribution of Budget Instructions.
February 3, 2021	Passage of resolutions directing the preparation of Engineer's Reports.
February 17, 2021	Board of Directors Mid-Year Update and projections for FY 2021/2022.
February 25, 2021	Board Strategic Plan workshop.
March 1, 2021	Submittal of departmental budget information.
March 12, 2021	Review of departmental budget information by Finance.
March 17, 2021	All departmental budget information entered into District's enterprise resources software.
March 18 - 31, 2021	Second review of departmental budget information by Finance. Update enterprise resources software.
April 1, 2021	Engineers report to District.
April 1-15, 2021	Biennial staff report and presentations submitted to Strategic Management Team, Sr. Leadership Team, and Labor partners for review and feedback.
April 30, 2021	Budget Binder complete.
May 5, 2021	Passage of resolutions of intention to levy assessment, preliminary accepting engineer's reports, and scheduling of Public Hearing.
June 2, 2021	Biennial budget presented to Board of Directors. Public Hearing and approval of resolution approving engineer's report and levying annual assessments.
August 2021	Submission of assessment to County.
September 2021	Confirmation of final levies with County.

EXHIBIT C

FINANCE POLICY STATEMENTS

#	TITLE	STATEMENT
2100	Treasury Management	Cosumnes Community Services District ("District") shall uphold the highest standards of treasury management including internal controls, financial procedures, and reporting protocols.
2105	Accounts Receivable Policy	It is the intent of the Cosumnes Community Services District ("District") to reflect the accurate value of its accounts receivable. All departments that provide goods and/or services to customers on a credit/reimbursement basis or are involved with invoicing sales, services, and assessments are required to utilize the approved financial system as authorized by the Finance Division. Efforts will be made for the timely collection of all accounts receivable.
2107	Reimbursements	Cosumnes Community Services District ("District") employees will be reimbursed for business related expenses that cannot or were not paid directly by the District. The District will also reimburse business related expenses to volunteers who are authorized to act on behalf of the District.
2110	Accounts Payable Processing	The Cosumnes Community Services District ("District") will maintain efficient business practices and good cost control. A well-managed accounts payable function can assist in accomplishing this goal from the purchasing decision through payment and check reconciliation.
2112	Purchasing	The Cosumnes Community Services District ("District") Board of Directors ("Board") recognizes the need for materials, supplies, equipment, and services to be utilized by the District in carrying out its mission, vision, goals, and values.
2113	Ethical Purchasing	The Cosumnes Community Services District ("District") Board of Directors ("Board") has a commitment to sustainability and will seek to perform purchasing activities that align with the District's mission, vision, and goals. The District has a commitment to conduct business with entities that follow sustainable practices and provide safe and healthy workplaces for the individuals employed.
2114	Procurement Card	Cosumnes Community Services District ("District") funds are used to pay District related expenses with the use of a procurement card for the benefit of the District's services, mission, vision, and goals.
2116	Acquisition of Assets	The Cosumnes Community Services District ("District") recognizes that the means by which the District can secure assets is by lease, purchase, request, exchange, and gifts or donations.
2118	Expenditure Authorization	Cosumnes Community Services District ("District") strives to ensure all expenditures or commitments to disburse funds are properly reviewed and approved by the designated District personnel.
2120	Food Purchases	Cosumnes Community Services District ("District") funds are used to pay business related expenses for the benefit of the District's services, mission, vision, and goals. The District may fund expenses related to food as addressed under this policy.
2122	Travel Expenses on District Business	Cosumnes Community Services District ("District") employees shall follow established procedures for overnight and out-of-town travel on District business, when the expenses for such travel are paid for or reimbursed by the District.

#	TITLE	STATEMENT
2125	Budget Preparation	The Cosumnes Community Services District ("District") Board of Directors ("Board") will adopt a balanced budget to ensure needed services provided to the community are within available resources.
2130	Investment of District Funds	It is the policy of the Cosumnes Community Services District ("District") to invest public funds in a manner which will provide foremost for the safety of principal while meeting the short- and long-term cash flow demands of the District and conforming to all statutes governing the investment of District funds.
2132	Reserves	The Cosumnes Community Services District ("District") Board of Directors ("Board") may establish designated reserves to ensure sufficient funding to meet operating, capital, debt service, and long-term liability cost obligations. Reserves must be maintained as part of the budget in accordance with Government Code 61112(a). Appropriations or use of funds from any designated reserve requires Board action.
2135	Debt Management	The Cosumnes Community Services District ("District") debt management policy governs the issuance and management of all debt and lease financing activity by the District.
2140	Contracts	The Cosumnes Community Services District ("District") Board of Directors ("Board") recognizes that to maintain continuity in the expeditious negotiations of contracts for the District, a procedure of execution must be established.
2142	Sponsorship	It is the policy of the Cosumnes Community Services District ("District") to actively seek sponsorships for its events, fire services, recreation programs, parks, and facilities from foundations, corporations, non-profit organizations, service clubs, and other entities that meet, enhance, or further the mission and vision of the District.
2145	Internal Controls	The Cosumnes Community Services District ("District") shall implement and maintain reliable internal controls to ensure compliance with applicable laws and policies, adequately safeguard District assets, and ensure proper and accurate reporting of District financial activities. The internal control system will include segregation of duties, authorization procedures, documentation and record retention, reconciliation, and review and security measures.
2147	Asset Protection and Fraud in the Workplace	The Cosumnes Community Services District ("District") is committed to protecting its revenue, property, proprietary information, and all other tangible and intangible assets. The District will not tolerate any misuse or misappropriation of those assets and will comply with all applicable state and federal laws.
2150	Cash Handling	The Cosumnes Community Services District ("District") will implement appropriate internal controls and accepted best practices in the handling, receiving, safeguarding, transporting, depositing, and accounting of cash assets.
2155	Establishing Fees	The Cosumnes Community Services District ("District") will establish user fees, fees for service, and the Development Impact Fees based upon the full cost of providing the service, which will include direct, indirect, and the capital costs.
2160	Leases	The Cosumnes Community Services District ("District") has authority to enter into lease agreements as a lessee and a lessor.

#	TITLE	STATEMENT
2165	Mileage Reimbursements	Cosumnes Community Services District ("District") employees may be authorized to operate personal vehicles within the scope of their employment for official District business, when it is determined that it is more cost effective to provide mileage reimbursement compared to the use of a pool vehicle.
2170	Non-Sufficient Funds (NSF) Checks	The Cosumnes Community Services District ("District") allows convenient payment of fees, which includes personal checks drawn on the bearer's account for the exact amount of the fee. Occasionally, personal checks are returned to the District because of insufficient funds or other reasons, upon which the District has the right to charge a fee to the originator and collect alternative payment.
2180	Annual Disclosure	Cosumnes Community Services District ("District") will comply with all applicable federal and state securities laws and promote best practices regarding the preparation of the District's Continuing Disclosure Documents.

EXHIBIT D

FY 2021-2022 PROJECTS

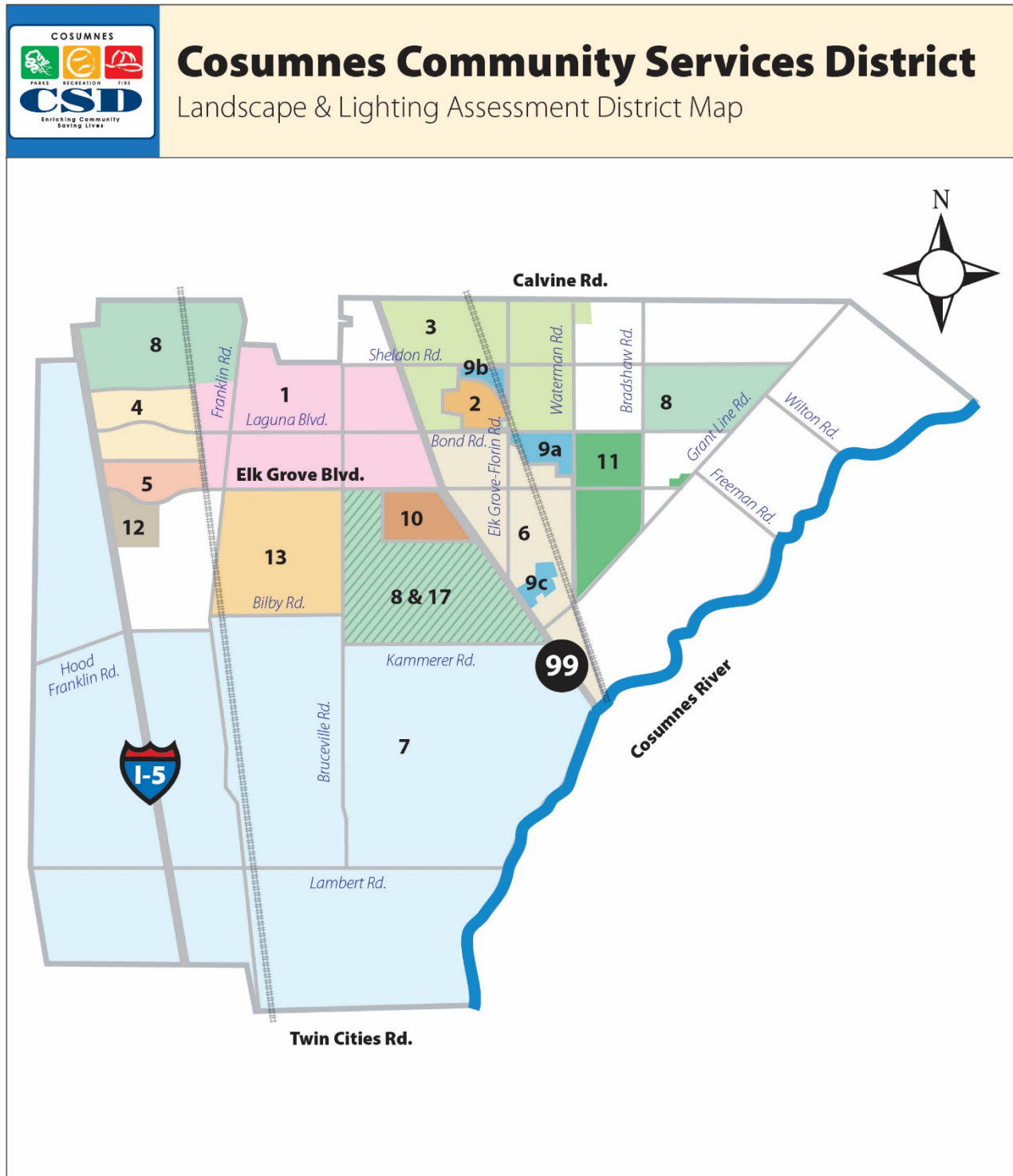
Project	Category	Est. Comp. Date	Construction	Design	Construction Management	Permit Fees	Project Contingency	Misc. Project Costs	Total
Administration Building Foundation Drainage	Administration Facilities	Quarter 2 - 2022	\$25,000	\$0	\$0	\$0	\$5,000	\$0	\$30,000
Administration Building HVAC Repair	Administration Facilities	Quarter 2 - 2021	\$5,500	\$0	\$0	\$0	\$500	\$0	\$6,000
Administration Building Solar	Administration Facilities	Quarter 4 - 2021	\$1,300,000	\$100,000	\$50,000	\$25,000	\$25,000	\$0	\$1,500,000
Fire EMS and Logistics Facility Facade Repair	Fire Facilities	Quarter 3 - 2021	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Fire EMS Logistics Backup Generator	Fire Facilities	Quarter 3 - 2021	\$12,000	\$1,000	\$0	\$1,000	\$2,000	\$0	\$16,000
Fire Headquarters HVAC Replacement	Fire Facilities	Quarter 2 - 2022	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000
Fire Station 46 HVAC Replacement	Fire Facilities	Quarter 2 - 2022	\$30,000	\$2,000	\$0	\$1,000	\$3,000	\$0	\$36,000
Fire Station 46 Kitchen Remodel	Fire Facilities	Quarter 2 - 2022	\$18,000	\$0	\$0	\$0	\$0	\$0	\$18,000
Fire Station 46 Patio Cover	Fire Facilities	Quarter 2 - 2022	\$20,000	\$0	\$0	\$500	\$2,000	\$0	\$22,500
Fire Station 71 Dorm Remodel	Fire Facilities	Quarter 4 - 2021	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Fire Station 72 Roof Repairs	Fire Facilities	Quarter 3 - 2021	\$85,000	\$1,000	\$0	\$500	\$8,500	\$0	\$95,000
Fire Station 73 Asphalt Repairs	Fire Facilities	Quarter 3 - 2022	\$126,000	\$3,000	\$17,000	\$1,000	\$25,200	\$0	\$172,200
Fire Station 77	Fire Facilities	Quarter 1 - 2022	\$7,500,000	\$0	\$250,000	\$0	\$0	\$320,000	\$8,070,000
Fire Station 78	Fire Facilities	Quarter 2 - 2024	\$0	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Elk Grove Nature Park	New Parks	Quarter 2 - 2022	\$430,000	\$38,000	\$22,000	\$10,000	\$0	\$0	\$500,000
MacDonald Park - Phase 2	New Parks	Quarter 3 - 2021	\$636,813	\$0	\$20,000	\$0	\$0	\$0	\$656,813
Parksite #9 - Crooked Creek	New Parks	Quarter 4 - 2022	\$1,116,880	\$188,004	\$50,000	\$270,000	\$100,000	\$0	\$1,724,884
Poppy West Park	New Parks	Quarter 2 - 2023	\$0	\$120,000	\$0	\$20,500	\$0	\$0	\$140,500
Sun Grove	New Parks	Quarter 2 - 2023	\$0	\$50,000	\$0	\$40,500	\$0	\$0	\$90,500
Albani Recreation Center HVAC Replacement	Park Facilities	Quarter 2 - 2021	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000
Elk Grove Park Office Roof Replacements	Park Facilities	Quarter 3 - 2021	\$35,000	\$3,000	\$2,000	\$500	\$3,500	\$0	\$44,000
Elk Grove Recreation Center Roof and Dry Rot Repair	Park Facilities	Quarter 2 - 2022	\$150,000	\$0	\$0	\$1,000	\$15,000	\$0	\$166,000
Emerald Lakes Golf Course Offices Modular	Park Facilities	Quarter 2 - 2022	\$120,000	\$15,000	\$15,000	\$2,000	\$0	\$0	\$152,000
Emerald Lakes Golf Course Patio Cover	Park Facilities	Quarter 2 - 2022	\$45,000	\$0	\$0	\$500	\$4,500	\$0	\$50,000
Emerald Lakes Golf Course Pro Shop Counter Replacement	Park Facilities	Quarter 2 - 2022	\$28,000	\$0	\$0	\$0	\$2,000	\$0	\$30,000
Emerald Lakes Golf Course Sonitrol System Upgrade	Park Facilities	Quarter 2 - 2022	\$2,600	\$0	\$0	\$0	\$0	\$0	\$2,600
Johnson Recreation Center HVAC Replacement	Park Facilities	Quarter 2 - 2022	\$25,000	\$0	\$0	\$300	\$0	\$0	\$25,300
Kloss Complex Restroom Roof Repair	Park Facilities	Quarter 2 - 2022	\$45,000	\$5,000	\$5,000	\$500	\$4,500	\$0	\$60,000
Morse Park Community Center	Park Facilities	Quarter 2 - 2023	\$5,000,000	\$2,419,859	\$125,000	\$400,000	\$2,200,000	\$0	\$10,144,859
Oasis Preschool Facility	Park Facilities	Quarter 2 - 2022	\$1,695,200	\$0	\$70,000	\$14,912	\$0	\$0	\$1,780,112
Oasis Preschool Facility Phase 2	Park Facilities	Quarter 1 - 2023	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
WCAC HVAC Repair	Park Facilities	Quarter 2 - 2021	\$5,500	\$0	\$0	\$0	\$0	\$0	\$5,500
WCAC Pool Heater Replacement	Park Facilities	Quarter 3 - 2021	\$80,000	\$4,000	\$4,000	\$0	\$8,000	\$0	\$96,000
WCAC Waterslide Stairway Replacement *	Park Facilities	Quarter 2 - 2022	\$250,000	\$25,000	\$25,000	\$0	\$25,000	\$0	\$325,000
Youth Development Modular Building Demo	Park Facilities	Quarter 2 - 2022	\$13,000	\$0	\$0	\$150	\$2,000	\$0	\$15,150
Zehnder Park Restroom Roof Replacement	Park Facilities	Quarter 3 - 2021	\$30,000	\$2,000	\$2,000	\$500	\$3,000	\$0	\$37,500
Elk Grove Park Rotary Grove Shade / Trellis Improvements *	Park Revitalization Projects	Quarter 3 - 2022	\$350,000	\$40,000	\$20,000	\$10,000	\$0	\$50,000	\$470,000
Elk Grove Park Veteran's Memorial Garden - Phase 1*	Park Revitalization Projects	Quarter 2 - 2022	\$235,000	\$30,000	\$15,000	\$0	\$0	\$0	\$280,000
Hill Playground Revitalization	Park Revitalization Projects	Quarter 2 - 2022	\$451,500	\$68,250	\$33,600	\$0	\$0	\$0	\$553,350
Lichenberger and Pederson Playground Revitalization	Park Revitalization Projects	Quarter 2 - 2021	\$846,000	\$0	\$60,000	\$0	\$0	\$0	\$906,000
Pinkerton Park Playground Surface Replacement	Park Revitalization Projects	Quarter 2 - 2022	\$100,000	\$10,000	\$5,000	\$0	\$10,000	\$0	\$125,000
Springhurst Drive Soundwall Replacement	Park Revitalization Projects	Quarter 2 - 2022	\$100,000	\$30,000	\$10,000	\$0	\$10,000	\$0	\$150,000
Town Square Park Playground Revitalization	Park Revitalization Projects	Quarter 2 - 2021	\$800,000	\$90,000	\$55,000	\$20,000	\$0	\$0	\$965,000
Total	43		\$21,756,993	\$3,765,113	\$855,600	\$820,362	\$2,458,700	\$370,000	\$30,026,768

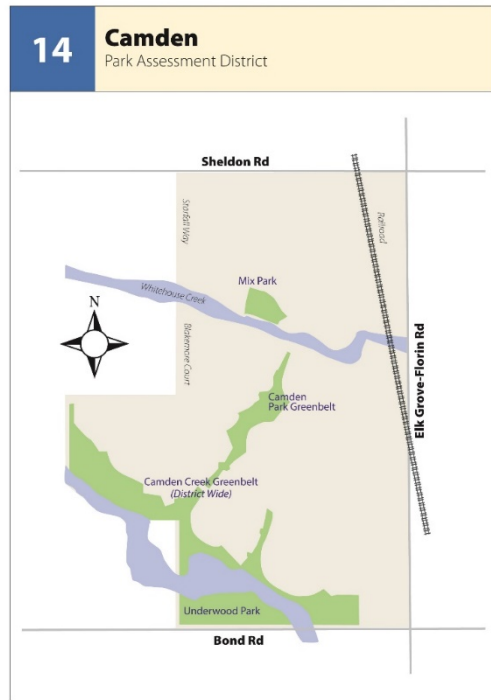
EXHIBIT D

FY 2022-2023 PROJECTS

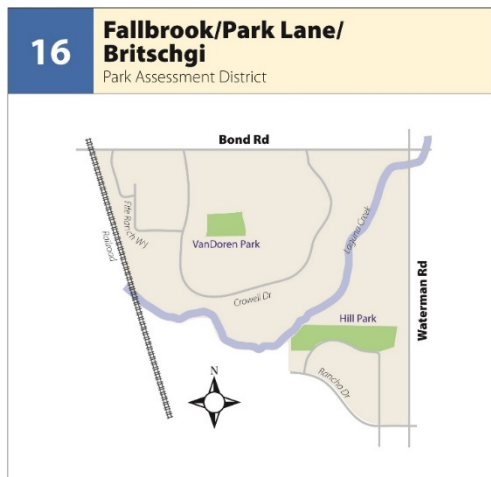
Project	Category	Est. Comp. Date	Construction	Design	Construction Management	Permit Fees	Project Contingency	Misc. Project Costs	Total
Fire Station 44 Sonitrol System Upgrade	Fire Facilities	Quarter 4 - 2022	\$3,500	\$0	\$0	\$0	\$0	\$0	\$3,500
Fire Station 45 HVAC Replacement	Fire Facilities	Quarter 1 - 2023	\$75,000	\$2,000	\$0	\$1,000	\$7,500	\$0	\$85,500
Fire Station 74 Roof Repairs	Fire Facilities	Quarter 3 - 2022	\$275,000	\$3,000	\$0	\$500	\$25,000	\$0	\$303,500
Fire Station 78	Fire Facilities	Quarter 2 - 2023	\$4,000,000	\$270,000	\$100,000	\$70,000	\$260,000	\$0	\$4,700,000
Derr-Okamoto Community Park - Phase 2	New Parks	Quarter 4 - 2023	\$3,000,000	\$600,000	\$150,000	\$280,000	\$300,000	\$0	\$4,330,000
Madeira East - South	New Parks	Quarter 4 - 2022	\$0	\$60,000	\$0	\$23,500	\$0	\$12,000	\$95,500
Parksite #9 - Crooked Creek	New Parks	Quarter 4 - 2022	\$800,000	\$0	\$44,500	\$0	\$0	\$0	\$844,500
Poppy West Park	New Parks	Quarter 2 - 2023	\$1,620,000	\$0	\$75,000	\$79,500	\$92,000	\$34,000	\$1,900,500
Sun Grove	New Parks	Quarter 2 - 2023	\$600,000	\$0	\$25,000	\$0	\$29,500	\$12,000	\$666,500
Wright Park - Phase 2	New Parks	Quarter 2 - 2025	\$0	\$80,216	\$0	\$0	\$0	\$0	\$80,216
Bartholomew Sports Parks Meeting Room Sonitrol System Upgrade	Park Facilities	Quarter 4 - 2022	\$3,500	\$0	\$0	\$0	\$0	\$0	\$3,500
Emerald Lakes Golf Course Offices *	Park Facilities	Quarter 2 - 2024	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Laguna Town Hall Roof Repair - Phase 2	Park Facilities	Quarter 1 - 2024	\$275,000	\$3,000	\$3,000	\$1,000	\$27,500	\$0	\$309,500
Morse Park Community Center	Park Facilities	Quarter 2 - 2023	\$17,000,000	\$0	\$1,000,000	\$0	\$0	\$1,199,448	\$19,199,448
Oasis Preschool Facility Phase 2	Park Facilities	Quarter 1 - 2023	\$250,000	\$0	\$10,000	\$0	\$25,000	\$0	\$285,000
Elk Grove Park Rotary Grove Shade / Trellis Improvements *	Park Revitalization Projects	Quarter 3 - 2022	\$350,000	\$0	\$10,000	\$0	\$0	\$0	\$360,000
Johnston Park Playground Surface Replacement	Park Revitalization Projects	Quarter 2 - 2023	\$70,000	\$5,000	\$5,000	\$0	\$7,000	\$0	\$87,000
Morse Park Playground Surface Replacement	Park Revitalization Projects	Quarter 2 - 2023	\$45,000	\$5,000	\$7,500	\$0	\$5,000	\$0	\$62,500
Total	18		\$28,367,000	\$1,038,216	\$1,430,000	\$455,500	\$778,500	\$1,257,448	\$33,326,664

EXHIBIT E

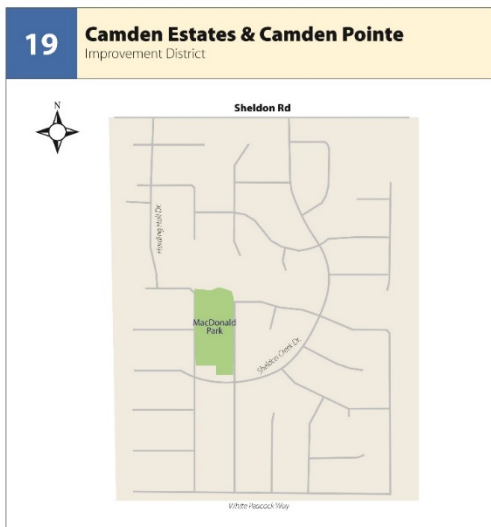




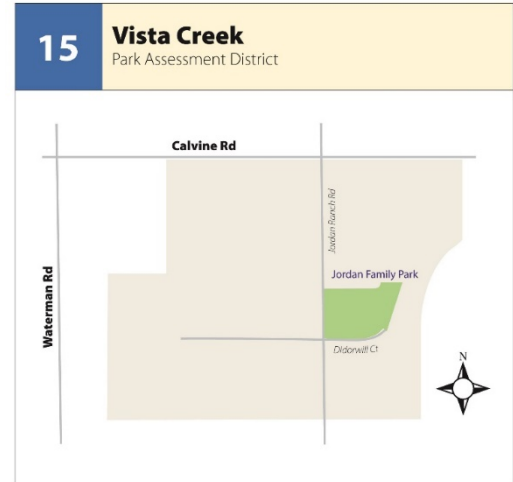
Overlays Benefit Zone 2 – Camden and part of Benefit Zone 9 – Waterman / Park Village



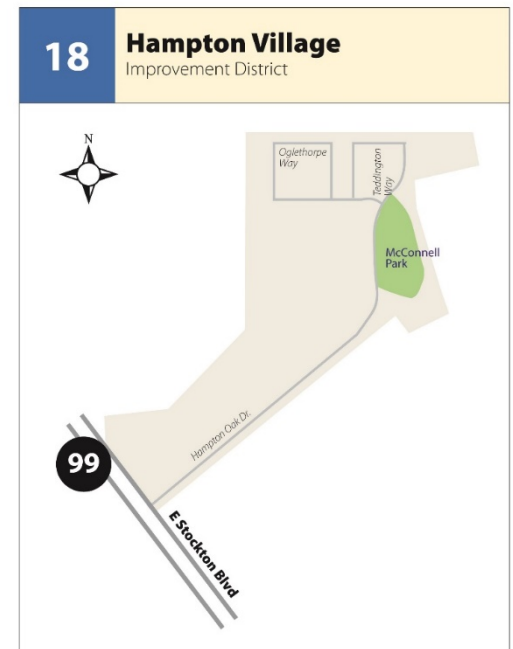
Overlays part of Benefit Zone 9 – Waterman / Park Village



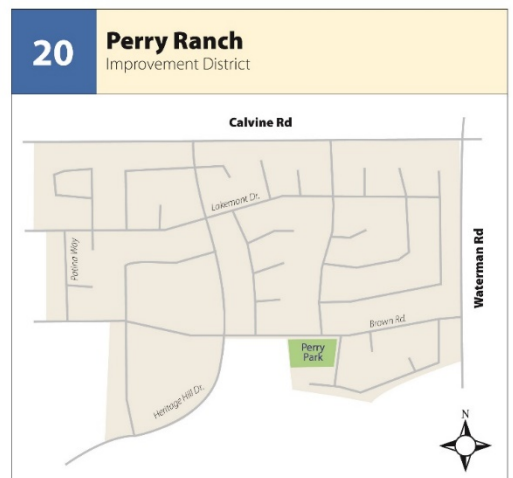
Overlays part of Benefit Zone 3 – Elk Grove West Vineyard



Overlays part of Benefit Zone 3 – Elk Grove West Vineyard



Overlays part of Benefit Zone 9 – Waterman / Park Village



Overlays part of Benefit Zone 3 – Elk Grove West Vineyard

EXHIBIT F

Summary of Benefit Zone Assessments 2021-2022 Fiscal Year

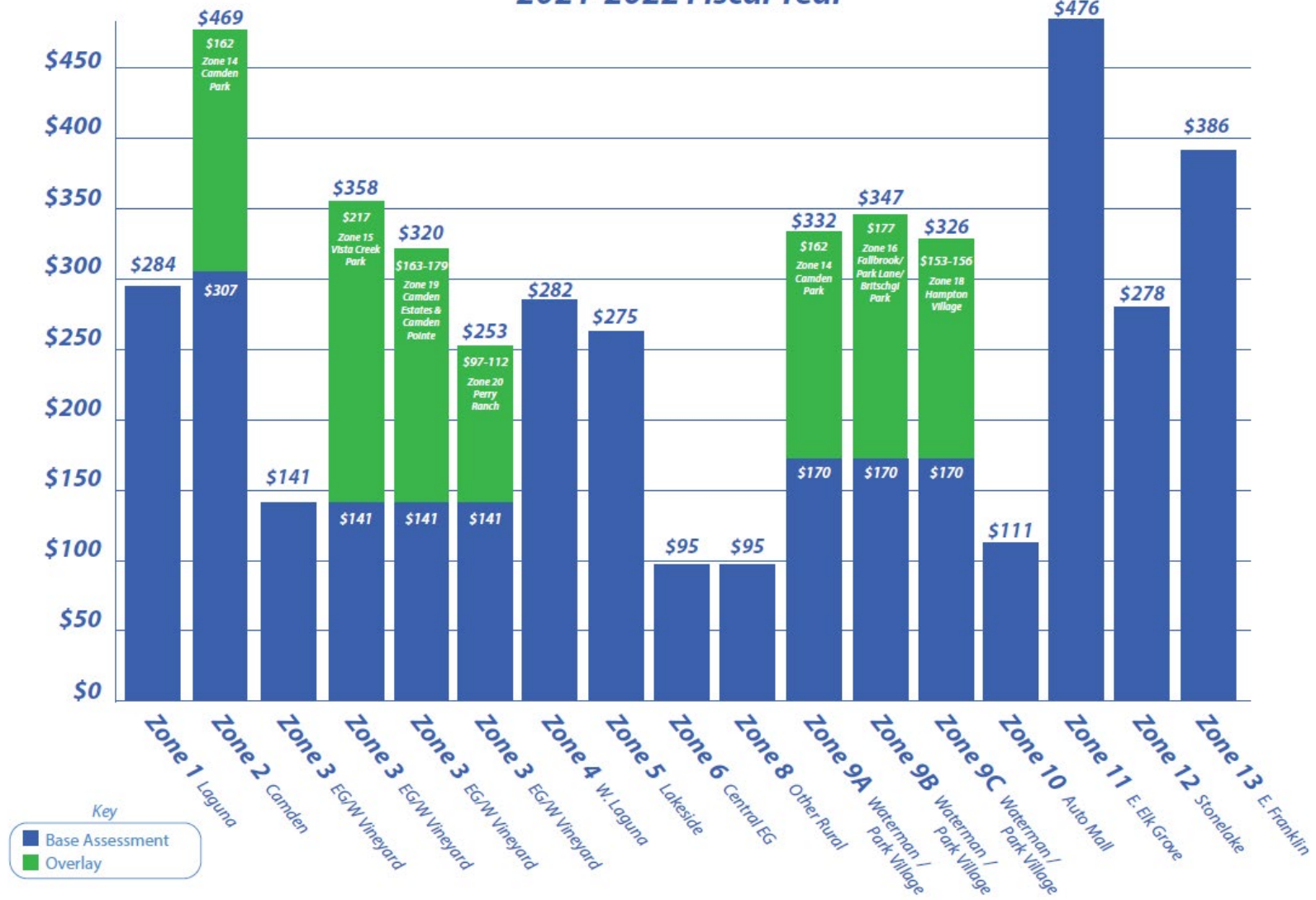


EXHIBIT G

ACCOUNT	METHODOLOGY
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	<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.
2197 – Telephone 2205 – Auto Maintenance 2236 – Fuel Supply	<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.
6980-Op Transfers Out	<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 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 an Admin. Specialist and legal staff. A percentage of operating expenditures in support of L&L's is also allocated, including building maintenance, equipment maintenance and operation, electricity, equipment leases, office supplies, data processing supplies, and telephone costs. The administration cost 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, Chief Administrative Officer, 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.