

FISCAL YEARS 2023-24 & 2024-25

# 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.





# FISCAL YEARS 2023-24 & 2024-25 **BIENNIAL BUDGET**

**Prepared By :**

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**COSUMNES COMMUNITY SERVICES DISTRICT**  
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## BOARD OF DIRECTORS

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

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



**Gil Albiani**  
President



**Jim Luttrell**  
Vice President



**Orlando Fuentes**  
Director



**Peter Sakaris**  
Director



**Angela Spease**  
Director

## EXECUTIVE STAFF



**Phillip Lewis**  
General Manager/  
Chief Executive Officer



**Sigrid Asmundson**  
District Counsel



**Paul Mewton**  
Chief of Planning, Design & Construction



**Felipe Rodriguez**  
Fire Chief



**Amanda Chehrezad**  
Administrator of General Services

### **Administrator of Parks & Recreation – VACANT**

#### **COSUMNES CSD SENIOR LEADERSHIP TEAM**

Troy Bair, Deputy Fire Chief of Operations  
Rick Clarke, Assistant Fire Chief of Training  
Mike Dopson, Director of Recreation & Community Services  
Josh Freeman, Assistant Fire Chief / CED of SRFECC  
Elenice Gomez, District Clerk  
Scott Jones, Engineering, Development, and Design Director  
Robert Kasparian, Acting Assistant Fire Chief of EMS  
Molly Lebed, Chief of Staff  
Sheena Newman, Director of Human Resources  
Dan Quiggle, Deputy Fire Chief of Administration  
Lantz Rey, Assistant Fire Chief / Fire Marshal  
Steve Sims, Director of Parks & Neighborhood Services  
Nou Vang, Finance Director  
VACANT, Administrative Services Director

June 21, 2023

## **HONORABLE PRESIDENT AND MEMBERS OF THE DISTRICT BOARD:**

I am pleased to present the General Manager's recommended biennial budget for fiscal years 2023-24 and 2024-25, beginning on July 1, 2023. The proposed budget is a balanced budget representing a responsible spending plan for the upcoming fiscal year while looking toward the future. The budget development process considers District priorities, national, state, and local economic outlooks, existing and future financial commitments, multi-year capital planning, and available investment opportunities and resources. The budget is the most critical policy document for the District, providing a roadmap for allocating resources and making informed financial decisions.

The biennial budget establishes the financial and human resources necessary to achieve community objectives, set service levels, and implement capital projects. A balanced and responsible budget ensures that the District uses its resources efficiently and effectively to meet the community's needs. It also helps maintain the District's long-term financial stability by identifying and addressing potential financial risks and obligations, such as pension costs, infrastructure improvements, and other post-employment benefits.

### **Summary of Changes after the Presentation of the Proposed Budget**

The budget includes a 3.1% cost of living increase in salaries for full-time non-represented and contracted employees.

### **Major Changes**

#### ***Resource Alignment***

We implemented an organizational realignment to improve our operations and services to the community. We reviewed the District's priorities and goals and analyzed existing programs and services to evaluate the resources. This realignment involved several changes to our personnel structure, including reclassifying positions and shifting some reporting structures. These changes have streamlined communication and collaboration between departments and enhanced our ability to deliver high-quality services. We continue to evaluate areas that can be consolidated where the concentration of duties decreases costs and creates efficiencies. Concurrently, we decentralize operations where practical, allowing the District to be more agile in response to current changes and allowing upper management to focus on strategic decision-making responsibilities. As we continue to grow and evolve, it is crucial that we periodically evaluate and adjust our organizational structure to ensure we are best serving the needs of the District.

#### ***Implementation of New Funds***

We are establishing an Internal Service Fund to efficiently manage the expenses related to Information Technology, Facilities, Fleet Replacement, and Risk Management. The Internal Service Fund will give the District greater financial control and enable us to serve and appropriately allocate costs to the

respective departments. The Internal Service Fund provides a mechanism for long-term planning for asset lifecycle replacement and a more holistic financial outlook of the District.

The Measure E Fund is a new fund for the fiscal year 2023-24 and 2024-25 biennial cycle. In collaboration with the City of Elk Grove, a new ballot measure was issued to generate revenue to improve safety and the quality of life within the City of Elk Grove. In November 2022, citizens voted to approve Measure E, which imposed an additional 1% sales tax with the promise of additional local control revenue to be used for crime reduction, rapid 911, fire, police, medical emergency, disaster response, keeping public areas safe and clean, addressing homelessness, fixing and maintaining parks and roads, and other general community purposes.

## **Financial Overview**

As we look forward to the proposed biennial budget, the District-wide budget for Fiscal Year (FY) 2023-24 amounts to \$192.2 million. District-wide revenues have increased by \$14.7 million primarily due to a modest 5% increase in property taxes, 5.58% increase in Landscape & Lighting Assessments, the implementation of the Internal Services Fund, and the Measure E transaction tax that was recently approved.

The budget proposes an increase in expenses of \$13.9 million. As outlined in the Measure E budget, one of the primary drivers of this increase is the expenses related to service delivery. The measure has been adopted to improve response time for 911 calls for service, clean and safe public areas, park maintenance, and youth gang/crime prevention. Other increases are related to mandatory increases, such as salaries, benefits, liability insurance premiums, and inflation increases to services and supplies.

The District's operating and capital budgets show increased funding to enhance essential services, improve infrastructure, and maintain the quality of life for the community. The District's operating budget for FY 2023-24 is \$148.0 million, up by \$7.6 million from the previous year. This increase is primarily due to income and expenses related to the Measure E transaction tax and mandatory increases such as salaries, benefits, and inflation costs. Measure E provides the District additional funding to improve essential services such as public safety, parks, and other community facilities.

The District's proposed capital budget for the fiscal year 2023-24 is \$44.1 million, an increase of \$6.2 million over the previous year. This budget includes improvements to over 45 planned projects that will enhance the quality of life for the community. The planned projects encompass improvements to District facilities, construction of new parks, and park revitalizations.

We recognize that we have an outstanding debt obligation of \$69.9 million and are committed to the District's long-term economic growth. The District has developed a responsible debt management plan that balances the need for essential services and infrastructure projects with its debt obligations.

Our financial outlook is positive and well-positioned to meet future challenges. Our investments in essential services and infrastructure projects will help the community remain vibrant and prosperous for years. Using our budget philosophy, we are responsible stewards of taxpayer funds and uphold the community's needs while maintaining the fiscal longevity of the District.



## Budget Philosophy

The District's budget philosophy emphasizes financial sustainability, fiscal transparency, and long-term financial planning. This approach allows us to allocate resources effectively, maintain fiscal stability, and achieve our strategic goals.

Financial sustainability guarantees that we can continue to provide essential services in the short term without compromising our ability to meet future needs. This approach involves increasing reserves, aligning revenues and expenditures, reducing costs, and utilizing excess revenues wisely.

Fiscal transparency is necessary to ensure that we are accountable to the community and allow citizens to monitor how their tax dollars are spent. Creating trust and confidence in the budget process helps encourage greater engagement and participation from the community. We accomplish this by providing regular financial reports, communicating the budget process and its impacts, and involving stakeholders in decision-making.

Long-term financial planning helps identify potential risks and opportunities and develop strategies to address them. Our budget process is not limited to short-term considerations; we also consider long-term goals and objectives. This means forecasting future revenue and expenses and developing plans to meet future needs. Long-term financial planning assumes goals, risks, revenue-enhancing strategies, and equitable resource allocation.

## Budget Development

Developing the District's budget for fiscal years 2023-24 and 2024-25 involved thoroughly analyzing multiple factors. Property taxes are the primary revenue source for the District and make up 63.4% of the overall revenues for the General Fund for FY 2023-24. We developed the budget with the understanding that the real estate market is stabilizing but still experiencing the impact of high mortgage rates. Although the real estate market is less volatile than it was in the past, it still faces challenges due to the high cost of borrowing. If high mortgage rates persist, it may deter potential homebuyers from purchasing homes, leading to a slowdown in the growth of property taxes.

While the District strives to provide fair compensation to its employees, salary and benefits expenses continue to rise due to inflation and increased healthcare costs. Additionally, the District faces a challenge caused by increasing post-employment benefit costs. As retirees live longer, the cost of providing benefits such as pensions and healthcare to retirees rises. These rising costs are mandatory and must be factored into the budget, making it challenging to balance the budget while maintaining essential services.

The rise in insurance costs in California has become a matter of concern. All risk pools and carriers in the state are experiencing a significant increase in insurance rates for property and liability with each passing year. Insurance companies worldwide have reduced their appetite for financing risk, particularly in California. The cause for this is a surge in jury awards and liability claim settlements and insured property disasters such as the California fires. Consequently, the general liability and property rates, beyond the pooled layer of coverage, have more than doubled in the last two years.



While our workers' compensation costs are not increasing as rapidly as other coverage, they are still rising at a rate that substantially affects the District's budget. As carriers continue to exit the California market, the future cost for all types of coverage will be a challenge for us.

Although the District faces budgetary challenges, there are reasons to be optimistic. With a proactive approach, diversification of revenue streams, a history of strong financial management, and ongoing monitoring of market trends, we are well-positioned to maintain financial responsibility and continue to provide essential services to the community.

## **General Fund**

The General Fund operating budget for FY 2023-24 is proposed at \$100.1 million, representing the amount of money earmarked for the District's day-to-day functions. It is important to note that this budget includes a 2.6% increase in salaries and benefits, reflecting step increases and cost of living adjustments. With the adjustment, we intended for staff to receive fair compensation for their efforts.

The budget also accounts for an 11.34% increase in services and supplies, primarily due to inflation and the rising cost of utilities and fuel. Inflationary pressures have been a persistent challenge for the organization, especially during economic turbulence. As a result, it is essential to implement cost-saving measures such as reducing waste, eliminating duplication of work, and evaluating whether it is more cost-effective to insource or outsource. By managing expenses proactively, the organization can navigate the inflationary environment while maintaining the same service levels we provide to the community.

We project a fund balance of \$40.4 million, which represents an increase of \$1 million from the previous fiscal year. This projected fund balance includes \$35.3 million in reserves for emergencies and unanticipated expenditures and \$5.1 million for capital improvement projects. This operating reserve serves as a financial safety net for the organization and enables us to undertake critical projects and respond to unforeseen situations.

Overall, the General Fund operating budget for FY 2023-24 and the projected fund balance provide a solid financial foundation for the organization. The District must manage expenses effectively, implement cost-saving measures, and utilize funds judiciously to maintain financial stability and meet the community's needs.

## **Measure E Fund**

In November 2022, citizens voted to approve Measure E to improve safety and the quality of life within the City of Elk Grove. Measure E imposed an additional 1% transaction and use tax with the intent of an additional locally controlled revenue to be used for crime reduction, rapid 911, fire, police, medical emergency, disaster response, keeping public areas safe and clean, addressing homelessness, fixing and maintaining parks and roads, and other general community purposes. The additional transaction and use tax began on April 1, 2023, with the first payment anticipated from the City of Elk Grove in June 2023 and monthly thereafter. The City of Elk Grove and the District have an adopted tax sharing agreement, and the District can expect to receive 30% of Measure E revenue, estimated at a baseline of \$6,750,000, with two-thirds dedicated to the Fire Department and one-third to the Parks & Recreation Department.

The District's Measure E budget includes various investments to improve the area's safety and quality of life for residents and visitors. One central area of focus is increasing staffing levels, with 4 full-time equivalent (FTE) positions included in the budget. Of these, 3 FTE positions will be assigned to the Parks & Recreation Department, helping to strengthen the growing community priorities, such as urban forest management, park management, and after-school programs for at-risk youth. The remaining 1 FTE is allocated to the Fire Department to help improve response times for 911 emergency calls for service. The Fire Department is leveraging a grant opportunity to offset personnel costs allocable to Measure E. Once notification of the grant award is received, the Fire Department's Measure E budget will be updated to include additional safety FTE.

In addition to staffing enhancements, the budget includes technology, software, and training investments. These enhancements will help District employees work more efficiently and effectively and provide the tools and knowledge necessary to improve emergency resource response times, safety, and accountability.

Capital improvements to District fire and park facilities are another critical area of focus for Measure E. These improvements will help ensure that parks and other public spaces are well-maintained, and asset repair is made timely, providing residents and visitors with attractive and functional areas. Additionally, Measure E includes funding for park maintenance, ensuring that parks and other public spaces are clean, safe, and welcoming.

Finally, Measure E includes programs to promote youth and crime prevention. These programs will aid young people with a positive outlet for their energy and creativity and will help deter criminal activity in the community.

### **Capital Projects Fund**

The Capital Projects Fund for FY 2023-24 outlines projected expenditures of \$44.1 million, which we will utilize to fund over 45 planned projects. The District categorized projects into five main areas: Administrative Facilities, Fire Facilities, New Parks, Park Facilities, and Park Revitalization (Detailed in [Exhibit F](#)).

In FY 2023-24, we anticipate a substantial decrease in the projected fund balance, dropping from \$39.2 million to \$9.6 million. The reduction in fund balance is due to the \$29.6 million in construction expenses for Fire Station 77 and the CORE Recreation Center.

In the Administrative Facilities category, \$2.2 million has been allocated to fund projects to enhance the efficiency and functionality of existing administrative buildings. These projects include adding solar infrastructure to the administration building and building an annex to house the District's growing administration team. This investment will help improve the services offered by administrative personnel, ultimately leading to better outcomes for the community.

The allocation of \$5.6 million is designated for Fire Facilities to fund projects to assist with the community's safety and enhance the Fire Department's capabilities. These investments will include the acquisition of new equipment, improvements to existing facilities, and the construction of new facilities.

The allocation of \$5.8 million funds the development of New Parks in the community. This investment will help enhance residents' quality of life by providing additional green spaces to enjoy and relax.

The allocation of \$26 million funds Park Facilities to improve existing park facilities. These investments will include the renovation of existing facilities, the acquisition of new equipment, and the construction of new facilities. This will ensure that community members have access to high-quality park facilities that are safe, functional, and enjoyable to use.

In the Park Revitalization projects category, we allocated \$4 million to fund projects revitalizing existing parks. These investments will include the renovation of playgrounds, the installation of new amenities, and the enhancement of existing facilities. These improvements will ensure that community members have access to high-quality park facilities that are modern, functional, and meet their needs.

### **Landscape & Lighting Assessment Fund**

The District proposes an FY 2023-24 operating budget of \$33 million for the Landscape & Lighting Assessment Fund. In addition, we project revenues at \$30.3 million, resulting in a \$2.7 million decrease in the fund balance, reflecting the District's investment in capital infrastructure. The Landscape and Lighting Assessment fund balance is estimated at the end of FY 2023-24 at \$40.3 million, including cash flow, capital replacement, and budget stabilization reserves.

This budget proposes one-time expenses of \$3.4 million in FY 2023-24 and \$9.9 million in FY 2024-25 for equipment, Asset Life Cycle Plan (ALCP) projects, and Capital Improvement Plan (CIP) projects. Appropriate working equipment for maintenance activities is important for staff and the District. ALCP projects provide safe parks and streetscapes for the community. These projects extend the useful life of assets, develop the playability of sports fields, and maintain safe playgrounds. There are six CIP projects funded by the Landscape and Lighting Assessment Fund (in conjunction with Quimby Fees, Park Impact Fees, and grants) that the District plan to undertake in the next two fiscal years, which include playground surfacing replacements, a playground revitalization at Beeman Park, and New Park construction which includes Phase II of Derr and Wright Parks as well as the construction of the CORE Recreation Center. This budget proposes ongoing operating expenses and necessary one-time expenses for equipment, ALCP, and CIP projects to enhance the community's public health and safety and improve the landscape in benefit zones with sufficient funding.

### **General Fund 5-Year Forecast**

The District's budget assumptions for the next five years indicate slow revenue growth, while the costs for services are expected to surpass this growth. Without additional measures, there could be a \$1.8 million gap between revenue and expenditures by FY 2027-28. For the projected economic scenario in 2023, we anticipate economic activity stagnation, increased unemployment, decreasing inflation, and initially high but gradually decreasing interest rates.

The General Fund five-year forecast assumes minor to modest economic growth and no immediate recession threat, considering the influence of economic factors such as Gross Domestic Product (GDP), inflation, interest rates, and the labor market. Despite a slowdown in the real estate market, we anticipate a projected average 5% year-over-year increase in property taxes. Program revenues are

conservatively estimated to grow at a rate of 3% annually. While Federal, State, and Local Aid may vary, state aid for mutual aid fire deployment is expected to remain constant. Development-related fees account for the addition of two new Community Facilities Districts and projected revenue growth.

Salaries and benefits are based on existing approved positions, with an annual 4% salary increase. Services and supplies are projected to increase by 10% by Fiscal Year 2025-26.

To bridge the projected revenue-expenditure gap, the District plans to increase program revenues by exploring new revenue streams and optimizing existing programs. Additionally, cost reduction efforts will be implemented while maintaining service levels through process evaluation, contract renegotiation, and efficiency improvements. Adjustments to the five-year forecast may be necessary based on factors like the real estate market, supply and demand, labor negotiations, and mandatory contributions to CalPERS for pension and retiree health benefits.

## **Conclusion**

The District has successfully developed a balanced, realistic budget that aligns with our strategic priorities and budget philosophy. We are confident this budget will enable us to continue delivering high-quality services to our stakeholders and advance our mission.

I want to express my sincere appreciation to all the personnel who have contributed to the development of this budget. Your hard work, dedication, and expertise have been instrumental in shaping the budget, and I am grateful for your contributions.

As we progress, we remain committed to being good stewards of the resources entrusted to us and making informed decisions supporting our organization's long-term sustainability. We are excited about the opportunities ahead and look forward to working together to achieve our goals.

Respectfully submitted,



Phillip Lewis  
General Manager

## DISTRICT PROFILE

Cosumnes Community Services District (District) is a regional leader dedicated to providing superior emergency medical, fire protection, parks, and recreation services to nearly 205,000 residents in a 157-square-mile area of south Sacramento County.

### MISSION

The District 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.

### 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.

### VALUES & STRATEGIC OBJECTIVES

In November 2019, the Board of Directors and senior District personnel held a workshop to discuss values and priorities. The District learned that as a decision-making team, the Board should agree on collective values supporting the mission of the District. The Board has developed a set of core values and priorities that define our agreed-upon approach to protecting and advancing our mission. These values serve as a guide for future decision-making and hold the Board accountable. The Board unanimously agreed to prioritize these values and refer to them as “core” without adopting temporary values that may disrupt continuity. By adopting a prioritized list of values, personnel, and the community can rely on consistent decision-making in times of prosperity or adversity. Following a thorough discussion, the Board has decided that future strategic planning should be structured around the following prioritized value.

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.

Within these values are 15 value-driven, strategic objectives detailed in [Exhibit B](#). Each of the District’s five values has three defined objectives that describe how these objectives will be accomplished. All departments within the District establish biennial cycle goals and list their previous cycle accomplishments that align with the strategic objectives.

A copy of the District’s Strategic Plan can be found at <https://cosumnescsd.gov/1261/Cosumnes-CSD-Strategic-Plan>



## CORE SERVICES

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

## GOVERNMENT

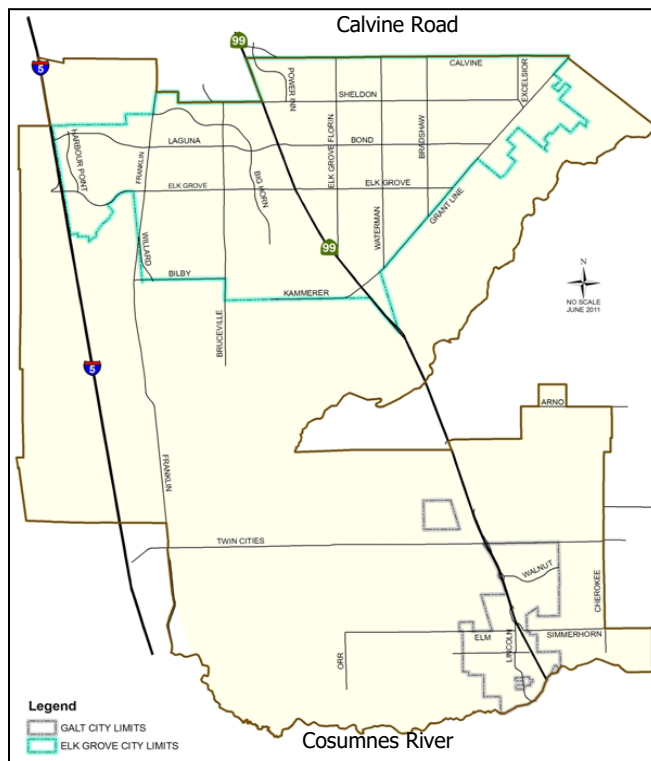
The District is a political subdivision of the State of California guided by a five-member elected Board of Directors. Its jurisdiction lies in the 3rd, 7th, and 9th Congressional Districts, the 8th and 9th State Assembly Districts, and the 3rd, 5th, 6th, and 8th State Senate Districts. As an independent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

## HISTORY

Cosumnes Community Services District dates back to 1985 with the merger 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), resulting in the formation of the Elk Grove CSD. In 2006, a reorganization of the Elk Grove CSD and the Galt Fire Protection District (established in 1921) created the Cosumnes Community Services District, expanding its capacity and enhancing its ability to meet the community's diverse needs.

## LOCATION

The District, located in California's Central Valley in the southern portion of Sacramento County, is 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.



## POPULATION

The District serves 204,492 residents in a 157-square-mile area of south Sacramento County, with 178,997 from Elk Grove and 25,495 from Galt.<sup>1</sup>

## DIVERSITY

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

Race and Ethnicity	Elk Grove, CA	Galt, CA
White, alone	40.7%	67.2%
Black or African American, alone	11.0%	2.2%
American Indian and Alaska Native, alone	0.6%	0.5%
Asian, alone	29.5%	4.1%
Native Hawaiian and Other Pacific Islander, alone	1.7%	0.1%
Two or More Races	11.4%	10.8%
Hispanic or Latino	18.7%	45.0%

According to the U.S. Census Bureau, Hispanics may be of any race, so also are included in applicable race categories.

## INCOME

The City of Elk Grove's median household income is \$106,797 and the City of Galt's median household income is \$77,669.<sup>2</sup>

## HOUSING

The City of Elk Grove has 54,262 households, averaging 3.22 people per household. The median home value is \$466,600. Galt has 8,090 households with an average of 3.12 people per household. The median home value is \$382,000.<sup>2</sup>

## EDUCATION

The Elk Grove Unified School District, Galt Joint Union Elementary School District, and the Galt Joint Union High School District are the school districts serving the jurisdiction. Together the Districts have 48 elementary schools, ten middle schools, 11 high schools, and six alternative high schools.

Level of Education (Age 25+) <sup>2</sup>		
	Elk Grove	Galt
High School Diplomas	90.9%	83.3%
Bachelor's Degrees	37.1%	19.6%

The District boundaries also include several private schools and charter schools. Cosumnes River College is just north of the jurisdiction's boundaries. California State University, Sacramento and University of California, Davis are within commuting distance.

<sup>1</sup> "QuickFacts: Elk Grove City, California; Galt City, California," *United States Census Bureau*, accessed June 1, 2023, <https://www.census.gov/quickfacts/fact/table/elkgrovecitycalifornia,galtcitycalifornia/PST045222>.

<sup>2</sup> "QuickFacts: Elk Grove City, California; Galt City, California," *United States Census Bureau*, accessed June 1, 2023, <https://www.census.gov/quickfacts/fact/table/elkgrovecitycalifornia,galtcitycalifornia/PST045222>.

## EMPLOYMENT

The top ten employers<sup>3</sup> are public service providers, manufacturers, and retailers, as of the June 30, 2022 District Annual Comprehensive Financial Report.

Major Employers	# Employees
Apple Computer	5,000
Elk Grove Unified School District	3,857
CA Correctional Health Care Services	1,437
Wal Mart	569
Kaiser Permanente Med Ctr	530
Costco Wholesale Corporation	400
Raley's / Bel Air Markets	378
City of Elk Grove	374
Alldata	363
Cosumnes Community Services District	318

## PRINCIPAL PROPERTY TAXPAYERS

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

Principal Property Taxpayers	% of Total District Taxable Assessed Value
Apple Computer, Inc.	0.82%
Oakmont Properties II LP	0.34%
CD Lake Point LLC/JD Lake Point LLC	0.31%
MG Somerfield at Lakeside Apartments	0.29%
Elk Grove Owner LP (Kohls)	0.27%
MG Bella Vista Apartments EKG LLC	0.27%
Apple, Inc.	0.26%
DS Properties 18 LP	0.26%
Wellquest Elk Grove LLC	0.25%
Pappas Laguna 2 Limited Partnership	0.25%

<sup>3</sup> Cosumnes Community Services District, *2022 Annual Comprehensive Financial Report*, December 15, 2022, <https://www.cosumnescsd.gov/DocumentCenter/View/24980/2022-Annual-Comprehensive-Financial-Report-PDF>

<sup>4</sup> Cosumnes Community Services District, *2022 Annual Comprehensive Financial Report*, December 15, 2022, <https://www.cosumnescsd.gov/DocumentCenter/View/24980/2022-Annual-Comprehensive-Financial-Report-PDF>

## DISTRICT ORGANIZATION

The Cosumnes Community Services District employs 359 full-time staff and 400+ part-time and seasonal employees. To effectively manage our operations, the District is divided into four departments under the leadership of the Office of the General Manager. The four departments include the Administrative Services Department, Facility & Development Department, Fire Department, and Parks & Recreation Department. Each department is vital in upholding the District's mission and the highest service standards.

The **Office of the General Manager** serves as a liaison between District staff and Board Members, the media, community members, and community partners. The Department's primary function is implementing District and Board policies and providing leadership and legal counsel to all District Departments. The Office of the General Manager also oversees the Human Resources Division, which manages recruitment, employee onboarding, benefits and compensation, training and development, performance management, employee relations, and risk management.

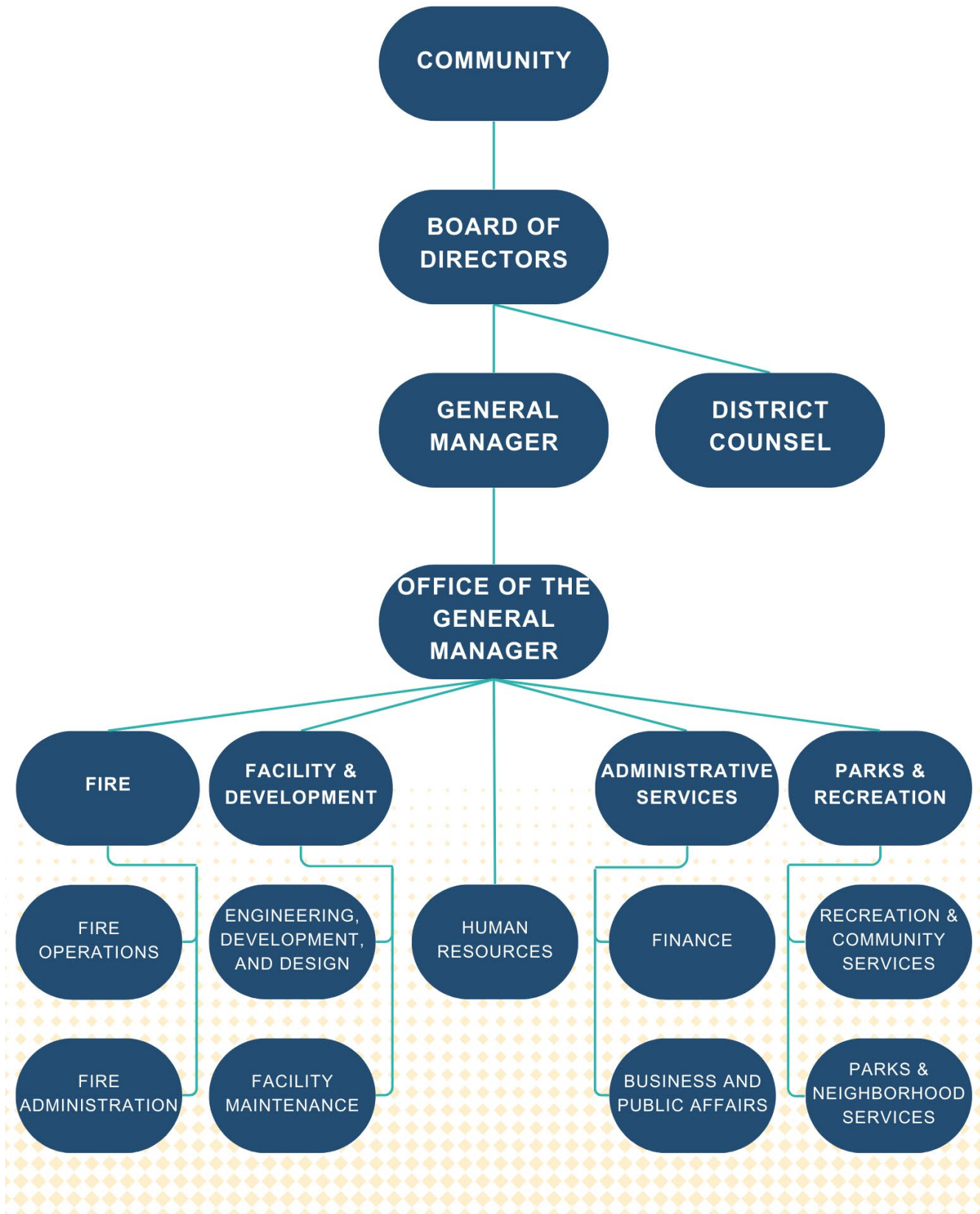
The **Administrative Services Department** comprises the Finance and Business and Public Affairs Divisions. The Finance Division is responsible for ensuring the District's fiscal health by overseeing financial matters such as accounting, payroll, and budgeting. The Business and Public Affairs Division includes the Communications section, which focuses on various external communication and marketing activities, and the Information Technology section, which oversees technology infrastructure, network and data management, and Geographic Information Systems (GIS).

The **Facility & Development Department** oversees the maintenance and development of District facilities and capital infrastructure. The Department consists of two divisions: Engineering, Design, and Development, and Facility Maintenance. The Engineering, Design, and Development Division is responsible for developing and implementing the District's Capital Improvement Plan (CIP) and Climate Action Plan (CAP)/Sustainability Action Plan (SAP). The Facilities Maintenance Division is responsible for planning and implementing small to medium-scale building projects as defined in the District's CIP and maintaining all District building facilities and associated assets. The Department contributes to enhancing and preserving the District's physical assets.

The **Fire Department** consists of two distinct Branches, the Operations Branch and Administration & Support Services Branch, which work together to provide fire suppression, emergency medical services, rescue operations, fire prevention and life safety inspections, community education, and disaster response throughout the District. The Fire Department also actively participates in mutual aid with our neighboring agencies and is often called on by the California Office of Emergency Services (Cal OES) to provide mutual support at major incidents throughout the state. The Department saves lives and protects the community through prevention, preparedness, and emergency response in a timely, courteous, and effective manner.

The **Parks & Recreation Department** consists of two integral Divisions: Recreation and Community Services Division and Park and Golf Operations Division. The Recreation and Community Services Division is responsible for offering diverse programs designed to meet the community's varied interests and needs. These programs include 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. The Park and Golf Operations Division maintains approximately 1,100 acres of parks, streetscapes, and trails. Park and Golf Operations include all land management activities at parks, streetscapes, trails, Emerald Lakes Golf Course, and other owned open spaces. The coordinated efforts of these two Divisions provide parks and recreation services to the community.

## ORGANIZATIONAL CHART



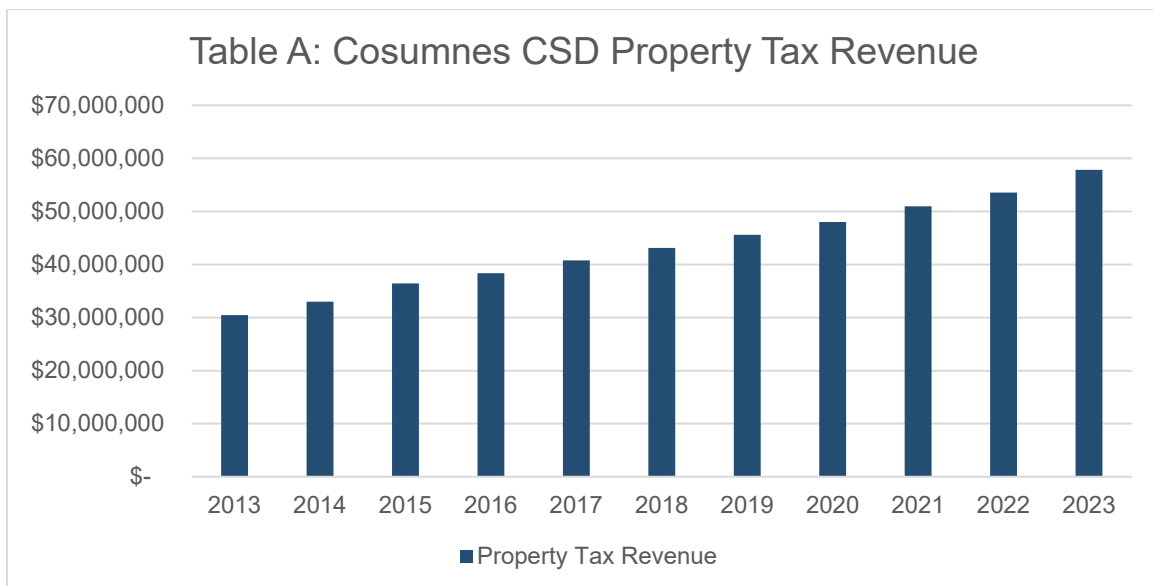


## ECONOMIC OUTLOOK

### PROPERTY TAX TRENDS

The District generates its General Fund revenues from property taxes, a proportionate share of the countywide 1% of assessed property value. The County assessed property value at its 1975 fair market value with annual increases limited to the inflation rate, as measured by the California Consumer Price Index, or 2%, whichever is less. However, property value is reappraised when a change in ownership occurs. This may significantly increase individual property annual tax bills since the countywide 1% will be assessed on the current year's value. While the District will experience some property tax revenue growth year-to-year, the growth rate is higher in periods with increased housing market activity.

For more than 20 years, the District experienced annual property tax growth rates greater than ten percent. The national housing crisis disrupted this pattern in 2008 and 2009. After five years of property tax decline, the District has been experiencing growth ever since (Table A) and is estimating a 5% increase in FY 2023-24 and an additional 5% increase in FY 2024-25. Increases in property value, new construction, and supplemental property taxes from real estate sales drive growth in property tax.



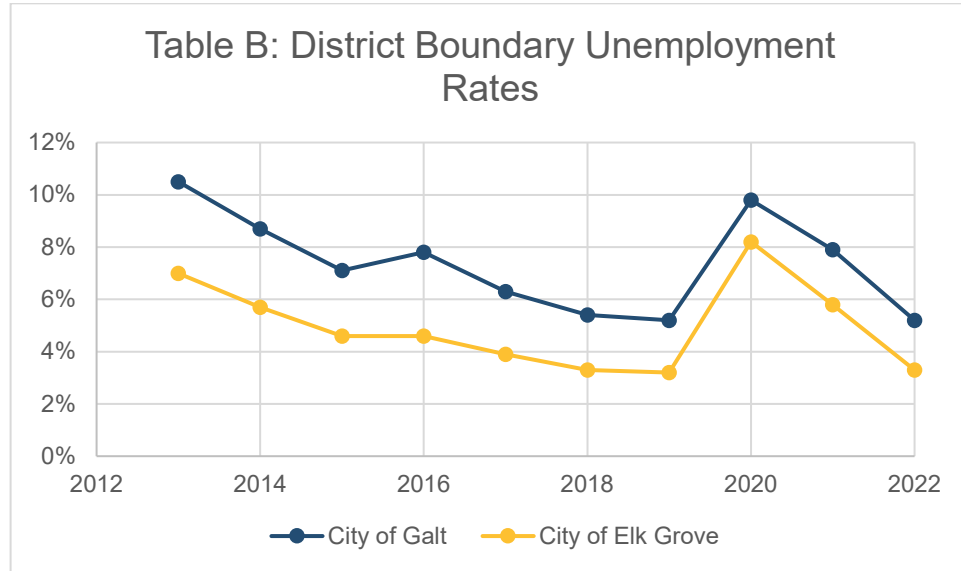
### SALES TAX

On November 8, 2022, the citizens of Elk Grove voted to approve Measure E, which authorized the increase of a new 1% transaction and use (sales) tax within City boundaries. Measure E revenue is shared between the City of Elk Grove (City) and the District and is dedicated to community-identified priorities. This is the first time the District will operate with the support of sales tax revenue.

Sales tax is considered a volatile funding source and is subject to rapid and unpredictable changes attributable to economic factors. The future of the economy is always uncertain. The federal government is actively attempting to combat inflation. Still, efforts teeter on the edge of a formal recession in which decreased consumer spending can negatively affect sales tax. Given current trends and economic indicators, the City and the District predict steady growth of 3% leading up to FY 2027-28.

## LABOR MARKET

Employment affects a household's spending capacity, which is a valuable economic indicator. High unemployment rates lead to reduced consumer spending, whereas low unemployment rates result in increased consumer spending. Consequently, the labor market affects supply and demand, leading to changes in Consumer Price Indexes, potentially affecting interest rates and housing markets, impacting the District's principal funding source, property taxes revenue.



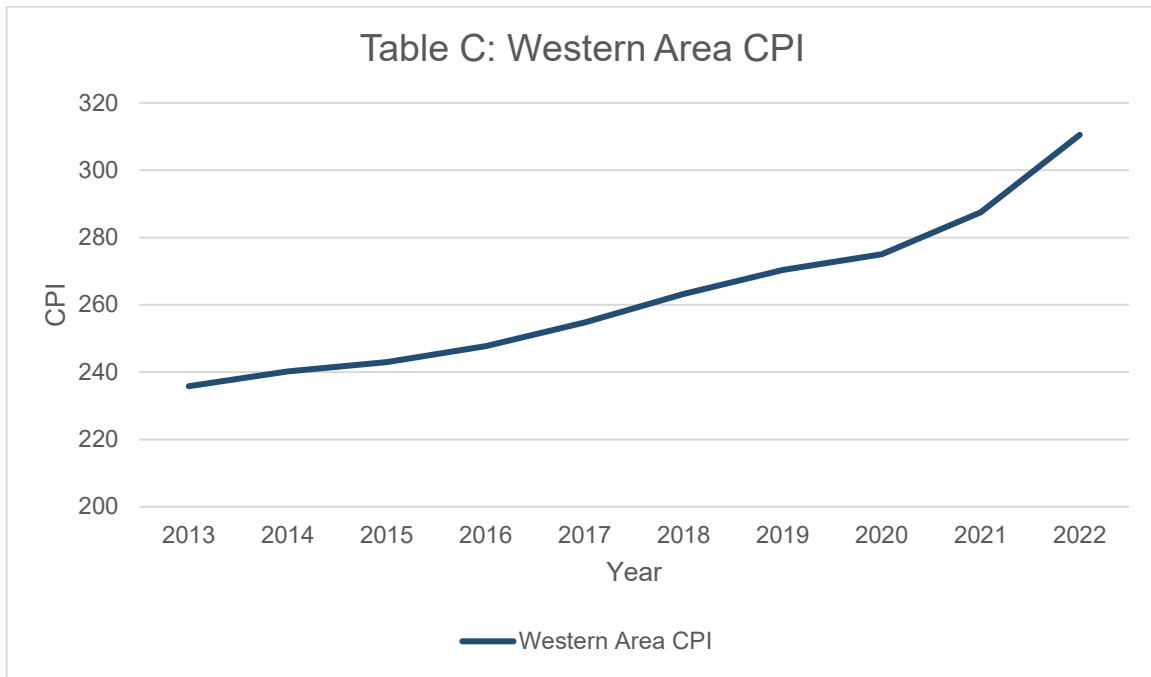
Within the District's boundary (including the City of Galt and the City of Elk Grove), the labor market experienced a substantial decline at the height of the Coronavirus (COVID-19) pandemic. Still, it has improved to healthy pre-COVID-19 levels. At the end of 2022, the City of Elk Grove's unemployment rate was 3.1%, and Galt's was 5.3% (Table B). The rates have increased to 3.8% and 6.6% in the first quarter of 2023. While the economy regresses after high inflation, the Congressional Budget Office predicts the unemployment rate to increase through the end of 2023 before a slow and gradual decline commencing in the second quarter of the 2024 calendar year<sup>5</sup>.

## CONSUMER PRICE INDEX

Consumer Price Index (CPI) is an economic metric that measures the price change consumers pay overtime. Table C (below) depicts the annual CPI for the Western area of the United States (including the State of California) from 2013 to 2022:

<sup>5</sup> California LaborMarketInfo, Data Library, accessed April 24, 2023, <https://labormarketinfo.edd.ca.gov/cgi/dataanalysis/labForceReport.asp?menuchoice=LABFORCE>.

<sup>6</sup> "The Economic Outlook for 2023 to 2033 in 16 Charts," Congressional Budget Office, February 2023, <https://www.cbo.gov/publication/58957>.



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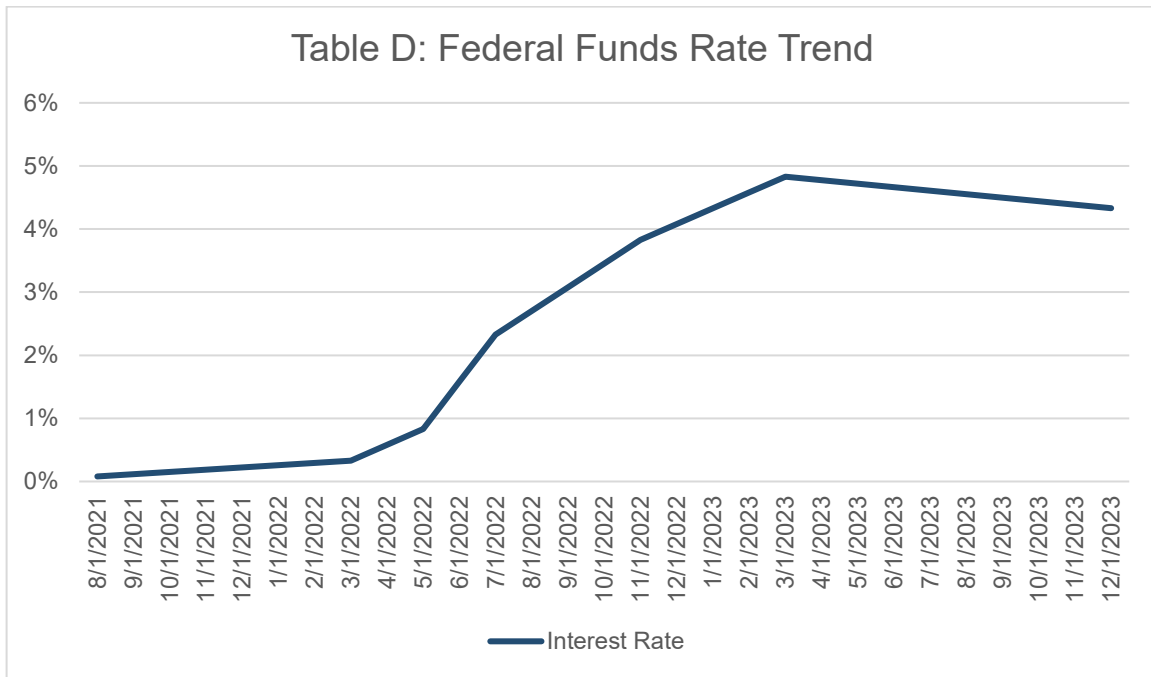
The Western area experienced an average increase of 2.23% between 2014 and 2020. However, in the last two years, the Western area has experienced a 4.52% increase in 2021 and an 8.01% increase in 2022, resulting in noticeable sharp changes in the Consumer Price Index.

The COVID-19 pandemic resulted in economic fallout, some improvement, and instability. State and federal governments offered substantial relief to Americans and provided means to offset financial hardships at the height of the pandemic. However, supply chain issues throughout the pandemic left the economy with inflation. Demand exceeded supply, resulting in significant increases in the CPI. The federal government is actively trying to combat inflation by incrementally increasing interest rates, but market volatility is obscuring the current outlook.

## INTEREST RATES

The Federal Funds Rate is the interest rate at which depository institutions lend reserve balances to other banks and credit unions overnight. The rate ultimately affects the interest rates banks and credit unions impose on consumers. Higher interest rates generally reduce market activity since the cost of borrowing bears a more considerable burden. As a result, product demand decreases, lowering the cost of goods. On the other hand, lower interest rates boost market activity, increase demand, and increase the cost of goods. This is why interest rates serve as an effective tool for regulating the economy.

<sup>7</sup> "Bureau of Labor Statistics Data," U.S. Bureau of Labor Statistics (U.S. Bureau of Labor Statistics), accessed April 24, 2023, <https://data.bls.gov/timeseries/CUUR0400SA0>.



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From March 2022 through March 2023, there have been several significant increases to the Federal Funds Rate (as depicted in Table D), a sign that the federal government is actively trying to combat inflation. By increasing the cost of borrowing, there is an expectation that demand will align with supply, and it becomes possible to contain costs. Municipal market analysis currently estimates a 50% probability that the federal government will reduce interest rates in July of 2023<sup>9</sup>, a positive sign that inflation is inching closer to the point of containment.

When interest rates are reduced, borrowing costs become more affordable, increasing market activity. This generally results in a more active housing market in which competitive pricing increases property values. Higher property values result in elevated property tax revenues, the District's primary funding source.

#### INCREASING MANDATORY COSTS

The District's budget continues to face mounting pressure caused by rising increases in mandatory operations costs. The ability to offer competitive wages and benefits, afford increasing liability insurance premiums, and fund post-employment and pension benefits are some of the most significant challenges the District continues to encounter while maintaining ongoing or improved service levels to the community it serves.

Following the COVID-19 pandemic, the CPI indicated an inflation surge across various industries. With the rising cost of goods and services, employees are not realizing the financial benefits of ongoing salary schedule advancements since the effects of inflation greatly outweigh them. Personnel costs account for most of the District's budget, and any attempts to attract and retain a high-quality workforce will require substantial investments from the District.

Insurance premiums are on the rise for both individuals and businesses due to a decrease in the number of insurance providers, an increase in payouts, and an increase in average payout value. Insurers are less interested in financing risk, especially in California, since jury awards and settlements have

<sup>8</sup> "Federal Funds Rate - 62 Year Historical Chart," MacroTrends, accessed April 24, 2023, <https://www.macrotrends.net/2015/fed-funds-rate-historical-chart>.

<sup>9</sup> "Fed Funds Futures," *Fed Funds Futures*, March 22, 2023.

skyrocketed and insured property disasters, such as California's wildfires, have become a norm<sup>10</sup>. Despite implementing ongoing cost-saving strategies, the District's insurance premiums have more than doubled in the last two years and are expected to continue increasing.

The District provides Other Post-Employment Benefits (OPEB) through medical insurance subsidies to retirees who meet longevity standards. In compliance with GASB 75 guidelines, the District's OPEB liability is assessed through actuarial services every two years. The most recent report identifies an unfunded liability of \$35.48M as of June 30, 2022. Since the prior valuation, the plan's funded status has increased from 25.1% to 42.4%.

The District's pension liability and annual contributions are calculated yearly by CalPERS. The calculation can change based on several factors, including investment return and payroll growth, eligibility for benefits provided, and longevity among retirees. On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for FY 2020-21. Since the return exceeded the 7.00% discount rate sufficiently, the CalPERS Funding Risk Mitigation policy allows CalPERS to use a portion of the investment gain to offset the cost of reducing the expected volatility of future investment returns. Based on the thresholds specified in the policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate of 0.20%, from 7.00% to 6.80%. Subsequently, the CalPERS Board adopted new actuarial assumptions based on the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions recommendations. This study reviewed the retirement rates, termination rates, mortality rates, rates of salary increase, and inflation assumptions for public agencies. These new assumptions are incorporated in this actuarial valuation and will impact the required contribution for FY 2023-24. It is important to note that in July 2022, CalPERS declared an investment loss of -6.1% that will impact the funded ratio in future years. The most recent report identified an unfunded liability of \$58.7M with a funded ratio of 79.5%.

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<sup>10</sup> "The State of the Insurance Market and Our 2023-24 Rates." 2023. GSRMA. March 31, 2023.  
<https://gsrma.org/news-and-information/the-state-of-the-insurance-market-and-our-2023-24-rates/>.



## BUDGET PHILOSOPHY

The District's budget philosophy emphasizes financial sustainability, fiscal transparency, and long-term financial planning. This approach allows us to allocate resources effectively, maintain fiscal stability, and achieve our strategic goals.

**Financial Sustainability** guarantees that we can continue to provide essential services in the short term without compromising our ability to meet future needs. We accomplished this by prioritizing the following:

- Increases in the General Fund reserves to meet established targets. The budget includes provisions for building and maintaining reserves and focusing on sufficient reserves to cover potential risks and contingencies.
- Ensuring one-time revenues are used for one-time expenditures to avoid creating ongoing expenses that the District cannot sustain.
- Excess revenues, net of any obligated expenses, are directly applied towards decreasing property tax support and ensuring the General Fund remains healthy.
- Identifying opportunities to reduce costs without compromising the quality of services or products. This includes streamlining processes, reducing waste, and implementing more efficient technologies.

**Fiscal Transparency** is necessary to ensure that we are accountable to the community and allows citizens to monitor how their tax dollars are spent. Creating trust and confidence in the budget process helps encourage greater engagement and participation from the community. We are committed to:

- Providing regular and accessible financial reports to the Board and the community.
- Communicating the budget development process, how we make budget decisions, and the fiscal impacts of those decisions.
- Ensuring that we give all stakeholders equal consideration. The budgeting process involved a transparent and participatory approach to decision-making, where stakeholders provided input and feedback.

**Long-term financial planning** helps identify potential risks and opportunities and develop strategies to address them. The District's budgeting process is not limited to short-term considerations; we also consider long-term goals and objectives. This means forecasting future revenue and expenses and developing plans to meet future needs. To accomplish this, we considered:

- Long-term goals and priorities, including maintaining reserves, reducing debt, investing in capital projects, and supporting ongoing programs and services.
- Potential risks and challenges to mitigate future budgetary challenges and maintain financial stability.
- Revenue-enhancing strategies such as pursuing grants, partnerships with local agencies, and developing new revenue-generating initiatives.
- Allocating resources equitably across departments to safeguard each department's continued success and utilizing the Internal Services Fund to allocate fundamental costs to departments accurately.

Our budgeting philosophy reflects our commitment to responsible stewardship of public resources, and we will continue to strive for excellence.

## BUDGET DEVELOPMENT PROCESS

### BUDGET DEVELOPMENT SUMMARY

The District's budget is the formal framework for implementing District policies and programs, encompassing financial and organizational aspects. This comprehensive document outlines Fiscal Years 2023-24 and 2024-25 budgets. While the District primarily budgets on a fund level, it significantly emphasizes departmental and divisional reporting and control. By creating individual budgets for each department and division, the District aims to achieve a more accurate assessment of the actual costs associated with services provided. With four departments and nine divisions, the District leverages division budgeting to gain valuable operational insights and provide a detailed breakdown of fund-level revenues and expenditures.

### BUDGET PREPARATION SCHEDULE

The District's budget is prepared by District staff, who work under the guidance of the General Manager. The General Manager carefully examines the initial budget estimates and recommendations. Once approved, these estimates and recommendations are compiled and incorporated into the Proposed Budget, which is presented to the Board of Directors and the public for consideration during the first reading. The Board thoroughly reviews the Proposed Budget and provides instructions on any necessary changes. District staff implement the changes recommended by the Board. Finally, the budget receives approval during the Board of Directors meeting held in June.

BIENNIAL BUDGET TIMELINE	
January 1, 2023	Preparation of the baseline budget, including position budgeting
January 16, 2023	Preparation of the Internal Service Funds budget
February 12, 2023	General Manager reviews and approves the baseline budget
February 13, 2023	Finance distributed the baseline budget to Departments along with internal services allocation
March 10, 2023	Departments submit baseline budget changes and new funding requests.
March 20, 2023	Finance Division reviews and meets with Departments regarding their budget request.
April 16, 2023	Finance evaluates information the Departments presents and compiles a proposed budget for the General Manager. New requests for funding are summarized and submitted to the Strategic Management Team for consideration.
May 17, 2023	The first reading of the proposed budget is presented to the Board and public for feedback and recommendation at the second Board meeting in May.
June 21, 2023	At the second meeting in June, a public hearing is held and the final budget for FY 2023-24 and FY 2024-25 is presented to the Board for adoption.

## **BASIS OF ACCOUNTING**

The District's financial records are diligently prepared and maintained in adherence to the generally accepted accounting principles (GAAP) designed explicitly for governmental accounting. Following GAAP guidelines, the modified accrual basis of accounting is employed for governmental funds. In contrast, the full accrual basis of accounting is utilized for proprietary funds, such as the Golf Enterprise Fund and the Internal Service Fund. This systematic approach aids the accuracy and comprehensive financial reporting across different types of funds within the District.

## **BASIS OF BUDGETING**

The budget is adopted based on the modified accrual basis of accounting. A modified accrual basis provides a closer approximation of cash flow, making it more suitable for budgeting than the full accrual basis.

Under the modified accrual basis, the District budgets revenues for the period we anticipate earning them, considering the portion of the earned revenues expected within that period or 60 days after its end. In contrast, the District budgets expenditures for the period in which the corresponding liability is to be incurred. However, for long-term liabilities, expenses are recognized when interest and principal payments are due for payment. It is important to note that the budget for capital asset acquisition does not include depreciation.

While the modified accrual basis of accounting aligns with the GAAP for financial reporting of governmental funds, it differs from the principles applied to proprietary funds, such as the Golf Enterprise Fund and Internal Services Fund, which are reported on a full accrual basis. Consequently, when presenting budget-to-actual comparisons for proprietary funds based on a budgetary basis, a reconciliation will be necessary to clarify the disparities between the amounts recognized on a budgetary basis and those identified on an actual basis for proprietary funds.

## **BUDGET METHODOLOGY**

The District utilizes a hybrid methodology to develop the biennial budget. The District establishes the baseline budget using an incremental budgeting approach. The Finance Division determines the baseline by taking the prior period's budget minus any one-time revenue or expenses. In addition, the Finance Division adds an incremental amount (in alignment with the Consumer Price Index) to the estimated budget allowance for each department in the new budget period. Each department then uses a zero-based methodology to finalize the budget, allocating their allowance to various expenditure categories to match the need of the new budget cycle.

## **BALANCED BUDGET**

The District characterized a balanced budget by ensuring the total available operating revenue and planned uses of reserves meets or exceeds the planned operating expenditures within a given financial cycle. It is mandatory that the budgeted ending balances consistently maintain a positive value.

## **RESERVES/FUND BALANCE**

Reserves or fund balance refer to funds set aside and maintained by the District for specific purposes. These reserves serve as a financial cushion or contingency to address future needs, stabilize budgets, or mitigate potential risks. We established reserves for various purposes, such as emergency funds, capital projects, debt service, pension obligations, or other long-term liabilities. Reserves intend to ensure the availability of financial resources when required and contribute to the District's overall financial stability and sustainability.

## BUDGET ADJUSTMENT/AMENDMENTS

The District enforces expenditure control at the Fund level for all budgeted Departments within the District. This level makes sure expenditures do not exceed the legally allocated appropriations. Any adjustments or transfers of expenses between Departments or Divisions within a Fund require authorization from proper authority, as determined by the District's Budget Preparation policy. Moreover, the Board's approval is necessary for any amendments to the total appropriations within a Fund or transfers between different Funds. In cases where unanticipated revenues arise during the fiscal year, the Board must approve supplemental appropriations for proper financing.

## PROPOSITION 4

Proposition 4, also known as the Gann Initiative, was a ballot measure that was voted on in November 1979 in California. The Gann Initiative aimed to limit government spending by limiting state and local government expenditures.

The key provision of Proposition 4 was establishing a spending limit based on a formula tied to population growth and inflation. It mandated that the growth rate of government expenditures should not exceed the growth rate of the state's economy, as measured by population and inflation. Any excess revenue beyond the established limit must be returned to taxpayers through refunds or tax credits.

The appropriation limit for FY 2023-24 is \$220,915,720, well under the anticipated District revenues subject to the limit.

### COSUMNES COMMUNITY SERVICES DISTRICT APPROPRIATION LIMIT CALCULATION FISCAL YEAR 2023-24

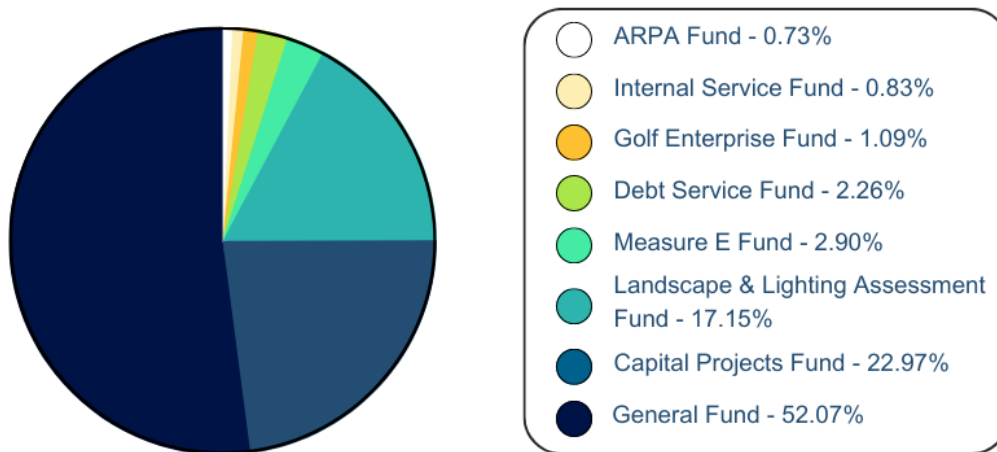
	<u>Elk Grove Area</u>	<u>Galt Area</u>
2022-23 Appropriation Limit	203,600,267	7,444,597
Cost of Living Factor:		
Change in CA per capita income	1.0444	1.0444
Population Adjustment Factor:		
Weighted Average Population change	<u>1.0022</u>	<u>1.0042</u>
2023-24 Appropriation Limit	<u>213,107,927</u>	<u>7,807,793</u>
		<u>220,915,720</u>

## DISTRICT-WIDE BUDGET OVERVIEW

The district-wide budget includes all expenditures and revenue for each of the eight funds: 1. General Fund, 2. Landscape & Lighting (L&L) Assessment Fund, 3. Capital Projects Fund, 4. Measure E Fund, 5. Golf Enterprise Fund, 6. Debt Service Fund, 7. Internal Service Fund, and 8. American Rescue Plan Act (ARPA) Fund. The district-wide budget for FY 2023-2024 is \$192,162,034. The FY 2024-25 proposed budget projects a district-wide budget of \$179,207,927, nearly \$13M less than the prior year. This reflects the considerable progress we will make on the CORE Recreation Center and Fire Station 77.

<b>DISTRICT-WIDE</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Amended Budget</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Proposed</b>
<b>Fund Balance (Beginning)</b>	<b>\$108,916,430</b>	<b>\$158,647,234</b>	<b>\$127,018,673</b>	<b>\$96,235,112</b>
<b>Revenues</b>				
General Fund	\$87,787,029	\$100,830,944	\$101,054,276	\$102,613,635
Measure E Fund	\$0	\$0	\$6,750,000	\$6,952,500
Landscape and Lighting Fund	\$24,427,521	\$29,529,014	\$30,284,040	\$31,838,287
Golf Enterprise Fund	\$5,636,124	\$1,932,942	\$2,089,491	\$2,044,396
ARPA Fund	\$5,181,404	\$0	\$0	\$0
Debt Service Fund	\$3,338,384	\$4,756,849	\$4,339,493	\$4,365,439
Internal Service Fund	\$0	\$0	\$2,359,379	\$2,250,241
Capital Projects Fund	\$51,697,217	\$9,630,517	\$14,501,794	\$19,066,131
<b>TOTAL</b>	<b>\$178,067,679</b>	<b>\$146,680,266</b>	<b>\$161,378,473</b>	<b>\$169,130,629</b>
<b>Expenditures</b>				
General Fund	\$85,519,855	\$97,337,752	\$100,054,276	\$102,113,635
Measure E Fund	\$0	\$0	\$5,571,745	\$5,272,826
Landscape and Lighting Fund	\$22,762,946	\$34,321,177	\$32,950,745	\$40,854,323
Golf Enterprise Fund	\$1,851,551	\$1,687,696	\$2,089,491	\$2,044,396
ARPA Fund	\$1,458,378	\$2,313,558	\$1,409,468	\$0
Debt Service Fund	\$3,338,384	\$4,756,849	\$4,339,493	\$4,365,439
Internal Service Fund	\$0	\$0	\$1,605,152	\$1,786,741
Capital Projects Fund	\$13,405,761	\$37,891,795	\$44,141,664	\$22,770,567
<b>TOTAL</b>	<b>\$128,336,875</b>	<b>\$178,308,827</b>	<b>\$192,162,034</b>	<b>\$179,207,927</b>
<b>Surplus/(Deficit)</b>	<b>\$49,730,804</b>	<b>(\$31,628,561)</b>	<b>(\$30,783,561)</b>	<b>(\$10,077,298)</b>
<b>Fund Balance (Ending)</b>	<b>\$158,647,234</b>	<b>\$127,018,673</b>	<b>\$96,235,112</b>	<b>\$86,157,814</b>

## District-wide Budget by Fund

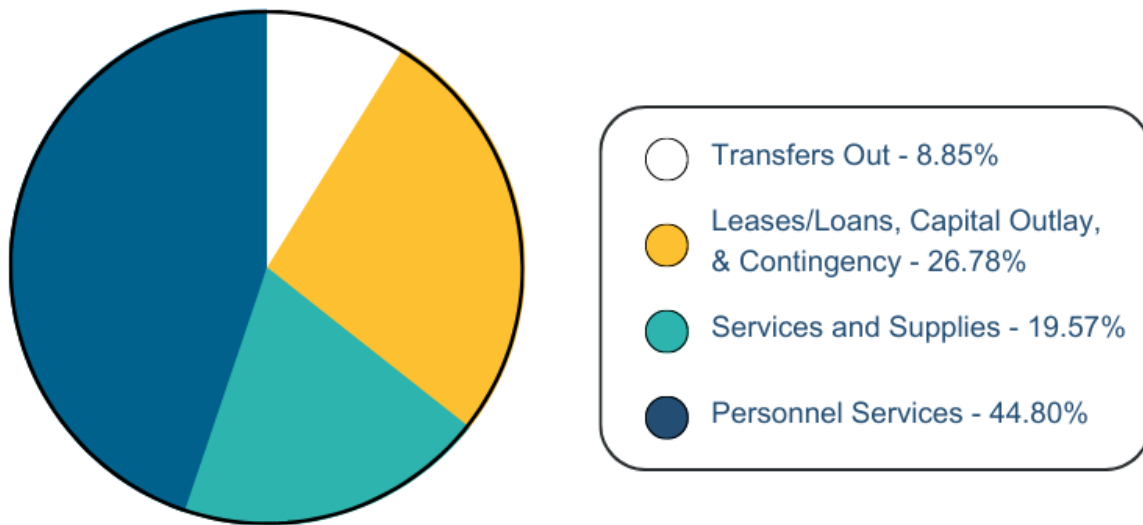


The budget is classified into four major expense categories within each fund: 1. Personnel Services, 2. Services and Supplies, 3. Leases/Loans, Capital Outlay, and Contingency, and 4. Transfers out. Personnel Services expenditures include salary and benefits for the District's 359 full-time equivalent (FTE) positions ([Exhibit C](#)) and overtime, part-time, and seasonal employee costs. Services and Supplies encompass costs for materials and contractor labor that do not meet the capital threshold of \$5,000 or do not extend the useful life of an existing capital asset. Leases/Loans, Capital Outlay, and contingency expenditures include lease/loan principal and interest, purchase of new capital equipment (valued at \$5,000 or more per item), costs associated with capital projects, and an allowance for incidental expenses. Transfers out include transferring cash from one fund to another for administrative overhead, debt service, capital projects, L&L districtwide transfers, and Elk Grove Park transfers.

DISTRICT-WIDE	FY 2021-22 Actuals	FY 2022-23 Amended Budget	FY 2023-24 Proposed	FY 2024-25 Proposed
<b>Expenditures</b>				
Personnel Services	\$73,314,612	\$81,924,929	\$86,087,840	\$91,269,039
Services and Supplies	\$24,214,920	\$32,608,302	\$37,597,082	\$38,478,226
Leases/Loans, Capital Outlay, and Contingency	\$18,729,362	\$41,232,437	\$51,461,225	\$27,186,979
Transfers Out	\$12,077,981	\$22,543,159	\$17,015,887	\$22,273,683
<b>TOTAL</b>	<b>\$128,336,875</b>	<b>\$178,308,827</b>	<b>\$192,162,034</b>	<b>\$179,207,927</b>



## District-wide Budget by Expense Classification



While most expenditures reflect a continuance of ongoing programs and service levels and the implementation of Measure E, the budget also includes the following new budget items recommended by staff:

DEPARTMENT	RECOMMENDATIONS	ONE-TIME/ ONGOING	FUNDING SOURCE
District-wide	Increase to Part-time wages	Ongoing	General, L&L, and Golf
District-wide	3.1% Cost of Living Adjustment for full-time non-represented and contracted employees	Ongoing	General, L&L, Capital Projects, and Golf
Administrative Services	Impact Fee Nexus Study	One-time	General Fund
Office of the General Manager	Classification and Compensation Study	One-time	General Fund
Fire	HVAC Replacement	One-time	General Fund
Fire	EMS and Logistics Backup Generator	One-time	General Fund
Fire	Fire Training Grounds Forklift	One-time	General Fund
Fire	Fire Station Security Cameras	One-time	General Fund
Parks & Recreation	Partial Funding for Waterslide Replacement at Wackford Aquatic Center	One-time	General Fund

## SUMMARY OF INTERFUND TRANSFERS

Interfund transfer refers to the cash movement between different funds within an organization or government entity. For the District, we carry out interfund transfers for administrative overhead, debt service, capital projects, landscape and lighting, and L&L district-wide transfers.

### ADMINISTRATIVE OVERHEAD TRANSFERS

These transfers involve moving funds to cover the administrative expenses incurred by the District. This could include costs related to personnel, office supplies, utilities, and other general administrative expenses.

ADMINISTRATIVE OVERHEAD TRANSFERS		
	FY 2023-24	FY 2024-25
Transfers In		
General Fund	\$ 278,464	\$ 286,240
Transfers Out		
Landscape & Lighting	\$ 149,258	\$ 151,305
Measure E	\$ 129,206	\$ 134,935
TOTAL	\$ 278,464	\$ 286,240
<b>NET TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>

### DEBT SERVICE TRANSFERS

Debt service transfers involve the movement of funds to meet the obligations of servicing the District's debt. This could include making interest payments, repaying principal amounts, or covering other outstanding loans or bond costs.

DEBT SERVICE TRANSFERS		
	FY 2023-24	FY 2024-25
Transfers In		
Debt Service Fund	\$ 4,339,493	\$ 4,365,439
Transfers Out		
General Fund	\$ 2,959,238	\$ 2,981,916
Landscape & Lighting	\$ 990,840	\$ 992,348
Capital Projects	\$ 389,415	\$ 391,175
TOTAL	\$ 4,339,493	\$ 4,365,439
<b>NET TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>

### CAPITAL PROJECTS TRANSFERS

The District makes transfers to finance capital projects undertaken by the District. Capital projects typically involve significant investments in infrastructure, facilities, equipment, or other long-term assets. Funds may be transferred to support such projects' construction, renovation, or maintenance.

CAPITAL PROJECTS TRANSFERS		
	FY 2023-24	FY 2024-25
Transfers In		
Capital Projects Fund	\$ 5,454,794	\$ 9,835,051
Transfers Out		
General Fund	\$ 386,515	\$ -
Landscape & Lighting	\$ 3,158,811	\$ 9,835,051
Measure E	\$ 500,000	\$ -
ARPA	\$ 1,409,468	\$ -
TOTAL	\$ 5,454,794	\$ 9,835,051
<b>NET TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>

#### L&L DISTRICT-WIDE TRANSFERS

These transfers involve allocating funds to maintain and enhance the landscaping at parks with a district-wide benefit and Division overhead. This could include expenses related to landscaping maintenance, asset repair and replacement, equipment purchase, fleet maintenance, and staffing.

L&L DISTRICTWIDE TRANSFERS		
	FY 2023-24	FY 2024-25
Transfers In		
L&L Fund	\$ 4,841,997	\$ 5,097,439
Transfers Out		
General Fund	\$ 1,500	\$ 1,500
L&L Zone 1	\$ 1,347,660	\$ 1,418,796
L&L Zone 2	\$ 74,580	\$ 78,517
L&L Zone 3	\$ 440,787	\$ 464,054
L&L Zone 4	\$ 317,521	\$ 334,281
L&L Zone 5	\$ 216,022	\$ 227,424
L&L Zone 6	\$ 306,955	\$ 323,157
L&L Zone 8	\$ 574,767	\$ 605,044
L&L Zone 9	\$ 159,619	\$ 168,044
L&L Zone 10	\$ 15,212	\$ 16,015
L&L Zone 11	\$ 357,633	\$ 376,511
L&L Zone 12	\$ 178,889	\$ 188,332
L&L Zone 13	\$ 850,852	\$ 895,764
TOTAL	\$ 4,841,997	\$ 5,097,439
<b>NET TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>

## GENERAL (OTHER) TRANSFERS

General (Other) Transfers include all interfund transfers that do not fall within the alternative transfer categories. General (Other) transfers include the following items:

- General Fund transfer to the Landscape & Lighting Assessment Fund to offset insurance costs.
- General Fund transfer to Golf Enterprise Fund to support ongoing programs.
- General Fund City of Elk Grove overhead allowance transfer to General Fund for Elk Grove Aquatic Center administration
- General Fund transfer to Landscape & Lighting Assessment Fund for L&L funded staff to oversee Emerald Lakes Golf Course
- General Fund transfers to Landscape & Lighting Assessment Fund for maintenance costs District parks due to recreational usage.
- Landscape & Lighting Assessment Fund transfer from one assessment zone to another for loan repayment.
- Landscape & Lighting Assessment Fund transfer from overlay zones to the corresponding parent zones.
- Landscape & Lighting Assessment Fund transfer to General Fund for legal counsel services.
- Landscape & Lighting Assessment Fund transfer to the General Fund to support a portion of the cost of full-time Park Ranger positions.
- Measure E Fund transfer to Landscape & Lighting Assessment Fund for park maintenance services.

GENERAL - OTHER TRANSFERS		
	FY 2023-24	FY 2024-25
Transfers In		
General Fund	\$ 257,664	\$ 233,959
L&L Fund	\$ 1,966,887	\$ 1,955,078
Golf Enterprise Fund	\$ 376,588	\$ 500,477
TOTAL	\$ 2,601,139	\$ 2,689,514
Transfers Out		
General Fund	\$ 1,215,600	\$ 1,357,423
L&L Fund	\$ 783,980	\$ 700,454
Measure E Fund	\$ 601,559	\$ 631,637
TOTAL	\$ 2,601,139	\$ 2,689,514
<b>NET TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>

The interfund transfers efficiently allocate funds within the District to meet different financial needs and obligations. By transferring money between funds, the District can insist that resources are appropriately directed to administrative expenses, debt servicing, capital projects, lease-related costs, and park operations under its budget and priorities.

## FUND BALANCE SUMMARY

The fund balance summary is the primary balancing mechanism used to prepare the biennial budget. It displays the projected fund balance for each budgeted fund presented in the Fiscal Years 2023-24 and 2024-25. Budgeted fund balances or reserves are occasionally used to fund planned capital infrastructure, while balances may also be used for budget stabilization and operating reserves.

The total fund balance for FY 2023-24 is projected to be \$96.2 million, a \$30.8 million decrease compared to the prior year. The decrease in the L&L Assessment Fund is a result of Capital Improvement Projects, increased maintenance costs due to aging infrastructure, landscaping increases, and costs associated with the growth of the District. The decreased restricted funds from the Capital Projects Fund resulted from planned capital projects, such as the CORE Recreation Center and Fire Station 77, with expected project costs of \$24.9 million and \$4.7 million, respectively.

<b>FUND BALANCE SUMMARY</b>	<b>FY 2022-23 Amended Budget</b>	<b>FY 2023-24 Estimated Fund Balance</b>	<b>FY 2023-24 Change in Fund Balance</b>	<b>FY 2024-25 Estimated Fund Balance</b>	<b>FY 2024-25 Change in Fund Balance</b>
General Fund	\$39,357,503	\$40,357,503	\$1,000,000	\$40,857,503	\$500,000
L&L Assessment Fund	\$43,012,592	\$40,345,887	(\$2,666,705)	\$31,329,851	(\$9,016,036)
Capital Projects Fund	\$39,209,291	\$9,569,421	(\$29,639,870)	\$5,864,985	(\$3,704,436)
Measure E Fund	\$0	\$1,178,255	\$1,178,255	\$2,857,929	\$1,679,674
Golf Enterprise Fund	\$4,029,819	\$4,029,819	\$0	\$4,029,819	\$0
ARPA Fund	\$1,409,468	\$0	(\$1,409,468)	\$0	\$0
Debt Service Fund	\$0	\$0	\$0	\$0	\$0
Internal Service Fund	\$0	\$754,227	\$754,227	\$1,217,727	\$463,500
<b>Totals</b>	<b>\$127,018,673</b>	<b>\$96,235,112</b>	<b>(\$30,783,561)</b>	<b>\$86,157,814</b>	<b>(\$10,077,298)</b>

## GENERAL FUND FIVE-YEAR FORECAST

### INTRODUCTION

The District's five-year General Fund budget forecast provides a comprehensive view of the financial outlook for the next five years. This budget aims to provide context and analysis of the budget forecast to understand how the District's allocation of financial resources supports its goals and objectives. A budget is crucial for the District's decision-making process, enabling policymakers to make informed choices about allocating resources effectively and efficiently. This forecast highlights key revenue and expenditure trends and significant policy priorities and initiatives shaping the budget over the next five years. By providing a clear picture of the budget's trajectory, the District aims to promote transparency and accountability in the District's fiscal planning process.

### BUDGET ASSUMPTIONS

The plan for the next five years predicts slow revenue growth for the District, with costs for services expected to exceed revenue growth during this period. Without additional measures, the gap between revenue and expenditures may reach \$1.8 million by FY 2027-28. Economic factors such as GDP, inflation, interest rates, and the labor market influenced budget forecasting and assumptions. In the projected economic scenario for 2023, economic activity is expected to stagnate, with rising unemployment and falling inflation. Interest rates are expected to remain high initially, then gradually decrease in the next few years.

The General Fund five-year forecast predicts minor to modest economic growth and no immediate recession threat. We based the following key assumptions on:

- Despite the slowdown in the real estate market, we expect property taxes to rise by an average of 5% year-over-year. The projections consider indicators such as property values, new constructions, and supplemental taxes resulting from real estate sales.
- Program revenues, including but not limited to recreation service charges and EMS revenues, are considered volatile due to the uncertainty of external factors. The forecast assumes a conservative year-over-year growth rate of 3%.
- Federal, State, and Local Aid are subject to funding availability and may vary from year to year. However, we expect state aid for mutual aid fire deployment to remain relatively constant.
- Development-related fees assume the addition of two new Community Facilities Districts (CFD): CFD 2021-1 (Sheldon Farms North) and 2022-1 (Elliott Springs), in addition to the existing CFD No. 1 and agreement with Sky River Casino. Existing and new revenues will help supplement existing fire services and park maintenance.
- Salaries and benefits are projected based on the existing approved position control and do not consider new positions or the impact of negotiated compensation agreements. The assumptions include a 4% increase in salaries year-over-year.
- Services and supplies are volatile, based on supply and demand. The forecast anticipates an overall 10% increase by Fiscal Year 2025-26, which will then taper down. The increase includes expected liability and insurance rate increases.

Due to the pandemic, we deferred investment in the District's infrastructure improvement. However, as aging infrastructure surpasses its useful life, we must allocate more resources to these projects. It is essential to prioritize such investments.



REVENUES	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28
Property Taxes	\$64,060,336	\$67,253,195	\$70,615,855	\$74,146,647	\$77,853,980
Program Revenues	\$26,973,707	\$28,095,112	\$28,937,965	\$29,806,104	\$30,700,287
Federal/State/Local Aid	\$4,270,338	\$2,188,000	\$2,188,000	\$2,188,000	\$2,188,000
Development Related Fees	\$1,864,055	\$2,125,022	\$2,337,524	\$2,571,277	\$2,828,404
Other Revenues	\$3,885,840	\$2,952,306	\$3,011,352	\$3,071,579	\$3,133,011
<b>Total Revenues</b>	<b>\$101,054,276</b>	<b>\$102,613,635</b>	<b>\$107,090,696</b>	<b>\$111,783,608</b>	<b>\$116,703,682</b>

EXPENDITURES	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28
Salaries & Benefits	\$75,277,819	\$78,448,678	\$81,586,625	\$84,850,090	\$88,244,094
Services & Supplies	\$18,794,285	\$18,688,506	\$20,916,534	\$22,721,907	\$24,713,966
Capital Outlay	\$1,419,319	\$635,612	\$500,000	\$500,000	\$500,000
Transfers Out	\$4,562,853	\$4,340,839	\$4,557,881	\$4,785,775	\$5,025,064
<b>Total Expenditures</b>	<b>\$100,054,276</b>	<b>\$102,113,635</b>	<b>\$107,561,040</b>	<b>\$112,857,772</b>	<b>\$118,483,123</b>

<b>Surplus/(Deficit)</b>	<b>\$1,000,000</b>	<b>\$500,000</b>	<b>(\$470,343)</b>	<b>(\$1,074,164)</b>	<b>(\$1,779,441)</b>
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<b>Starting Fund Balance</b>	<b>\$39,357,503</b>	<b>\$40,357,503</b>	<b>\$40,857,503</b>	<b>\$40,387,160</b>	<b>\$39,312,995</b>
<b>Ending Fund Balance</b>	<b>\$40,357,503</b>	<b>\$40,857,503</b>	<b>\$40,387,160</b>	<b>\$39,312,995</b>	<b>\$37,533,554</b>

With the expectation that expenditures will exceed revenues by FY 2025-26, the District is poised to take action and is focusing on several strategies to address the issue. One of the main strategies is to increase program revenues, which involves exploring new revenue streams and optimizing existing programs to generate additional revenue. This could include implementing new fees, increasing fees for existing programs by conducting a feasibility fee study, exploring grant opportunities, and pursuing partnerships with other organizations to generate revenue.

Another strategy is to look for ways to reduce costs while maintaining service levels. This involves evaluating current processes and identifying areas where cost savings can be achieved without compromising quality. The District may consider renegotiating contracts with suppliers or implementing more efficient strategies to reduce labor costs, implement technology efficiencies and centralization of services, and evaluate asset management and life cycle replacement.

Some other factors that may be appropriate to adjust the five-year forecast include the real estate market, supply and demand, labor negotiations, and mandatory contributions to CalPERS for pension and retiree health benefits.

**Real Estate Market:** The real estate market plays a significant role in the District's budget as it directly affects property tax revenues. Property values are subject to fluctuations, which could lead to a decrease or increase in property tax revenue for the District. The District continues closely monitoring the real estate market and adjusting its revenue projections accordingly.

**Supply and Demand:** Program revenues significantly impact the District's overall budget. These revenues are generated through user fees, permits, licenses, fines, and other sources. When program revenues are high, they can offset budget shortfalls and reduce financial strains on the General Fund.

On the other hand, if program revenues are low or decline, it can have a fiscal impact on the budget. This may result in the District making difficult decisions about budget cuts, program reduction, and other cost-saving measures.

**Labor Negotiations:** Labor agreements with employees can significantly impact the District's budget. Negotiations that result in salary increases or additional benefits will increase the District's expenses.

**CalPERS Mandatory Contributions for Pension and Retiree Health Benefits:** The District must make mandatory contributions to CalPERS for pension and retiree health benefits. These contributions can increase over time, impacting the District's budget. The District will closely monitor these contributions and adjust its projections as needed.

# **GENERAL FUND**

## GENERAL FUND BUDGET DETAIL

The General Fund is the primary operating fund used by the District. It accounts for financial resources and expenditures for core special district operations that are not required legally or by sound financial management to be accounted for in another fund. The major revenue sources for the General Fund include Property Taxes, EMS Revenues, Fire Plan Check Review and Inspection Fees, Recreation Service Charges, Building/Cell Tower Leases, and Federal and State Grants. General Fund expenditures can be used for various expenses, such as salaries, benefits, services and supplies, capital outlay, and transfers to other district funds. These expenditures encompass costs associated with providing the community fire, EMS, parks, and recreation services.

<b>GENERAL FUND</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Amended Budget</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Proposed</b>
<b>Fund Balance (Beginning)</b>	<b>\$33,597,137</b>	<b>\$35,864,311</b>	<b>\$39,357,503</b>	<b>\$40,357,503</b>
<b>Revenues</b>				
Property Taxes	\$57,404,281	\$61,454,861	\$64,060,336	\$67,253,195
EMS Revenues	\$14,308,887	\$18,847,346	\$17,928,684	\$18,694,773
Plan Review and Inspection Fees	\$1,739,344	\$1,523,222	\$1,504,446	\$1,533,851
Recreation Service Charges	\$5,383,139	\$7,402,457	\$6,208,735	\$6,508,646
Building Rental Facilities & Cell Towers	\$1,072,994	\$1,356,452	\$1,321,842	\$1,347,842
Federal/State Grants	\$5,557,319	\$4,270,338	\$3,727,713	\$2,188,000
Interest & Other Revenues	\$606,598	\$2,845,037	\$5,766,392	\$4,567,129
<b>Sub-total before Transfers In</b>	<b>\$86,072,562</b>	<b>\$97,699,713</b>	<b>\$100,518,148</b>	<b>\$102,093,436</b>
Transfers In	\$1,714,467	\$3,131,231	\$536,128	\$520,199
<b>TOTAL</b>	<b>\$87,787,029</b>	<b>\$100,830,944</b>	<b>\$101,054,276</b>	<b>\$102,613,635</b>
<b>Expenditures</b>				
Personnel Services	\$66,840,438	\$73,365,044	\$75,277,819	\$78,448,678
Services & Supplies	\$12,258,466	\$16,880,578	\$18,794,285	\$18,688,506
Capital Outlay & Contingency	\$2,177,216	\$860,480	\$1,419,319	\$635,612
<b>Sub-total before Transfers Out</b>	<b>\$81,276,120</b>	<b>\$91,106,102</b>	<b>\$95,491,423</b>	<b>\$97,772,796</b>
Transfers Out	\$4,243,735	\$6,231,650	\$4,562,853	\$4,340,839
<b>TOTAL</b>	<b>\$85,519,855</b>	<b>\$97,337,752</b>	<b>\$100,054,276</b>	<b>\$102,113,635</b>
<b>Surplus/(Deficit)</b>	<b>\$2,267,174</b>	<b>\$3,493,192</b>	<b>\$1,000,000</b>	<b>\$500,000</b>
<b>Fund Balance (Ending)</b>	<b>\$35,864,311</b>	<b>\$39,357,503</b>	<b>\$40,357,503</b>	<b>\$40,857,503</b>

### REVENUES

**Property Tax revenue** is the primary funding source for the District. Under California law, property taxes are assessed and collected by the County of Sacramento up to 1% of the full cash value of the 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. Based on trend analysis, the budget assumes a 5% increase by reviewing historical property tax revenue growth for the Cities of Elk Grove and Galt.

**EMS Revenues** are reimbursed for providing ambulance transport and other advanced care services to the community. Fees charged for this service are consistent with the ambulance transport profession. In most cases, insurance plans pay for the service. The Fire Department collects approximately 80 percent of the charges assessed. EMS revenues are estimated starting with last year's budgeted EMS revenues or actual revenues, if already available, increased by CPI and estimated increase in the number of medical transports based on actual trends identified during the prior fiscal year.

**Plan review fees** The Fire Department provides 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 the Health and Safety Code allows.

**Recreation service charges** are revenues from the community to participate in government-subsidized recreation activities and rent facilities. Fees are based on the Board approved fee schedule, referred to as the Book of Fees.

**Building Rentals/Cell Tower lease** revenue is generated by leasing District property, billboard advertising space, and cell tower space to individuals or businesses.

**Federal/State Grant** revenue is generated by receiving awards from granting federal and state agencies for various pre-designated purposes. The District actively monitors grant opportunities, applies for grants when appropriate, and includes grant revenue in the budget when the grant is awarded.

**Interest and other revenues** include additional revenues from various sources such as government agency funds, donations, operational savings (insurance premium refunds), interest earnings, and proceeds from the occasional sale of equipment.

**Transfers-In** represents the transferring of cash from one fund to another. The General Fund biennial budget transfers-in are a culmination of the following items:

- Transfer from L&L Assessment Fund for Administrative overhead
- Transfer from L&L Assessment Fund for Legal Counsel Services
- Transfer from L&L Assessment Fund to partially fund Park Ranger positions
- Transfer from the City of Elk Grove for Elk Grove Aquatic Center administrative costs
- Transfer from Measure E Fund for administrative overhead.

## EXPENDITURES

**Personnel services costs** include the salaries and benefits for 300 full-time equivalent (FTE) positions. The general fund also includes a budget for part-time, seasonal, and overtime costs.

**Service and Supplies** costs include materials and contractor labor to offer Fire, EMS, Parks & Recreation services, and administrative overhead.

**Capital Outlay and Contingency** costs include expenses related to capital outlay (purchase of equipment or land/building improvements valued at \$5,000 or more) and an allowance for unforeseen circumstances. The District intends to purchase the following capital outlay items within the next biennial budget cycle:



- Ambulance Apparatus
- Replacement EMS gurneys
- Thermal Imaging Cameras
- Reassignment of Fleet Replacement reserves from the General Fund to the Internal Service Fund
- Recreation facility improvements

**Transfers-out** represent the cash transfer from the General Fund to another fund. The General Fund biennial budget transfers-out is a culmination of the following items:

- Transfer to L&L Assessment Fund to offset insurance liability costs.
- Transfer to Golf Enterprise Fund to support ongoing operations.
- Transfer to the Parks & Recreation General Fund budget from the City of Elk Grove for Elk Grove Aquatic Center administration.
- Transfer to L&L Assessment Fund for maintenance costs related to landscape maintenance and water at District parks.
- Transfer to L&L Assessment Fund to offset the cost of personnel funded by L&L Assessment Fund yet provide oversight to non-L&L Assessment Fund functions.
- Transfer to the Debt Service Fund for principal and interest payments of outstanding debt.
- Transfer to the Capital Projects Fund for four projects:
  - Fire Station HVAC Replacement
  - EMS and Logistics Backup Generator
  - Fire Station Security Cameras
  - Waterslide Replacement at Wackford Aquatic Center.

**Reserves** (synonymous with Fund Balance) are accumulated by the District for capital outlay, cash-flow reinforcement, and budget stabilization. Over the Fiscal Years 2023-2024 and 2024-2025 biennial cycle, the District is projecting to contribute \$1,500,000 to General Fund reserves.



# **LANDSCAPE & LIGHTING ASSESSMENT (L&L) FUND**

**FISCAL YEARS 2023-24 & 2024-25**

## LANDSCAPE & LIGHTING ASSESSMENT FUND BUDGET DETAIL

The Landscape & Lighting Assessment (L&L) Fund is a special revenue fund used to account for assessments levied by the authority of the Landscape and Lighting Act of 1972. The L&L Assessment District generates revenue within 13 benefit zones and six overlay assessment zones ([Exhibit D](#) and [Exhibit E](#)). The work performed, improvements proposed within the assessment district, and the costs paid from the levy of assessments provide special benefits to the parcels within the assessment district.

The primary revenue sources for the L&L Assessment Fund include the L&L assessment, reimbursements from the City of Elk Grove for streetscapes and park maintenance, Building/Cell Tower lease agreements, and transfers in from other funds. L&L Assessment Fund expenditures include personnel costs, services and supplies, capital outlay, and transfers out, all associated with operating and maintaining parks and landscapes.

<b>L&amp;L ASSESSMENT FUND</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Amended Budget</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Proposed</b>
<b>Fund Balance (Beginning)</b>	<b>\$46,140,180</b>	<b>\$47,804,755</b>	<b>\$43,012,592</b>	<b>\$40,345,887</b>
<b>Revenues</b>				
Assessments	\$16,520,275	\$17,871,581	\$18,928,091	\$19,874,511
Service Fees & Charges	\$2,297,687	\$3,320,417	\$3,968,467	\$4,331,437
Building Rental Facilities   Cell Towers	\$298,723	\$335,520	\$291,002	\$292,226
Interest & Other Revenues	\$431,297	\$779,680	\$287,596	\$287,596
<b>Sub-total before Transfers In</b>	<b>\$19,547,982</b>	<b>\$22,307,198</b>	<b>\$23,475,156</b>	<b>\$24,785,770</b>
Transfers In	\$4,879,539	\$7,221,816	\$6,808,884	\$7,052,517
<b>TOTAL</b>	<b>\$24,427,521</b>	<b>\$29,529,014</b>	<b>\$30,284,040</b>	<b>\$31,838,287</b>
<b>Expenditures</b>				
Personnel Services	\$5,046,595	\$6,317,150	\$6,913,860	\$7,243,514
Services & Supplies	\$11,133,682	\$15,235,855	\$15,445,311	\$16,263,198
Capital Outlay & Contingency	\$432,333	\$197,969	\$668,188	\$572,514
<b>Sub-total before Transfers Out</b>	<b>\$16,612,610</b>	<b>\$21,750,974</b>	<b>\$23,027,359</b>	<b>\$24,079,226</b>
Transfers Out	\$6,150,336	\$12,570,203	\$9,923,386	\$16,775,097
<b>TOTAL</b>	<b>\$22,762,946</b>	<b>\$34,321,177</b>	<b>\$32,950,745</b>	<b>\$40,854,323</b>
<b>Surplus/(Deficit)</b>	<b>\$1,664,575</b>	<b>(\$4,792,163)</b>	<b>(\$2,666,705)</b>	<b>(\$9,016,036)</b>
<b>Fund Balance (Ending)</b>	<b>\$47,804,755</b>	<b>\$43,012,592</b>	<b>\$40,345,887</b>	<b>\$31,329,851</b>

### REVENUES

**Landscape & Lighting Assessments** are levied on property tax bills, although they are not defined as property tax because they are not based on a property's assessed value. Assessment levels were established during the formation of each assessment zone and are subject to an annual increase tied to the Consumer Price Index as of February of each succeeding year.

**Service Fees and Charges** represent the revenue from the City of Elk Grove for the District to provide landscape maintenance services to parks and streetscapes within the Laguna Ridge and Southeast Policy Area, and landscape medians throughout the City. The City of Elk Grove collects maintenance revenues and pass-through funds to the District for park maintenance and City landscapes.

**Cell Tower lease** revenue is generated by leasing park property, for cell tower placement.

**Interest and Other Revenues** include the interest earnings received for investment returns.

**Transfers-in** represent the transfer of cash from other funds into the L&L Assessment Fund. The L&L Assessment Fund transfers in are composed of the following items:

- Transfers into the main benefit zones from L&L overlay zones.
- Transfers into a District-wide zone from the various other zones to fund park maintenance services at District parks that benefit the District as a whole.
- Transfers in from the General Fund to offset insurance liability costs.
- A transfer in from the General Fund for Emerald Lakes Golf Course administrative overhead costs.
- A transfer in from the General Fund to offset park landscape attrition from recreation activities.
- A transfer into Benefit Zone 11 from Benefit Zone 18 for loan repayment.

## EXPENDITURES

**Personnel services costs** include the salaries and benefits for 42.55 full-time equivalent (FTE) positions. The Landscape & Lighting Assessment Fund consists of a part-time, seasonal, and overtime budget.

**Service and Supplies** costs include materials and contractor labor to offer park maintenance services.

**Capital Outlay and Contingency** costs include expenses related to capital outlay (purchase of equipment or land/building improvements valued at \$5,000 or more) and an allowance for unforeseen circumstances. Personnel dictates budgeted expenditures by an Asset Life Cycle Plan that identifies which assets have: 1. reached the end of their useful life, and 2. repair costs exceed the replacement cost.

**Transfers out** represent the cash transfer from the L&L Assessment Fund to another fund. The L&L Assessment Fund biennial budget transfers out are a culmination of the following items:

- Transfers out of overlay zones into the main benefit zones.
- Transfers out of the various benefit zones into a District-wide fund to fund park maintenance services at District parks that benefit the District as a whole.
- A transfer out of Benefit Zone 18 into Benefit Zone 11 for loan repayment.
- A transfer from the L&L Assessment Fund into the Debt Service fund for payment processing of debt service.
- A transfer out of the L&L Assessment Fund into the General Fund to offset administrative overhead costs.
- A transfer out of the L&L Assessment Fund into the Capital Projects Fund to finance projects related to park revitalization and large amenity repairs.
- A transfer out of the L&L Assessment Fund into the General Fund to support a portion of the costs of Park Ranger full-time positions.

**Reserves** (synonymous with Fund Balance) are accumulated by the District for capital outlay, cash-flow reinforcement, and budget stabilization. Over the FY 2023-24 and 2024-25 biennial cycle, the District is drawing down against its L&L Assessment Fund capital outlay reserves to fund various park-related capital projects.

# **CAPITAL PROJECTS FUND**



## CAPITAL PROJECTS FUND BUDGET DETAIL

The District uses the Capital Projects Fund to account for revenues and expenses related to projects in the Capital Improvement Plan (CIP) and accounts for the acquisition and development of major capital facilities. The fund manages the financial resources dedicated to financing and completing capital projects. The Capital Projects Fund includes Fire Impact Fees, Park Impact Fees, Quimby Fees, aid from the City of Elk Grove (for capital improvements to parks and facilities), and transfers in from other funds. The Capital Projects Fund expenditures include personnel, capital outlay costs, and transfers out (representing cash contributions for debt service obligations) associated with designing, constructing, and improving parks and District facilities.

<b>CAPITAL PROJECTS FUND</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Amended Budget</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Proposed</b>
Fund Balance (Beginning)	\$29,179,113	\$67,470,569	\$39,209,291	\$9,569,421
<b>Revenues</b>				
Plan Check Review	\$47,100	\$10,000	\$10,000	\$10,000
Developer/Quimby Fees	\$3,347,351	\$0	\$4,600,000	\$4,600,000
Aid from City	\$2,150,686	\$2,662,500	\$4,437,000	\$4,621,080
Interest & Other Revenues	\$44,304,155	\$0	\$0	\$0
<b>Sub-total before Transfers In</b>	<b>\$49,849,292</b>	<b>\$2,672,500</b>	<b>\$9,047,000</b>	<b>\$9,231,080</b>
Transfers In	\$1,847,925	\$6,958,017	\$5,454,794	\$9,835,051
<b>TOTAL</b>	<b>\$51,697,217</b>	<b>\$9,630,517</b>	<b>\$14,501,794</b>	<b>\$19,066,131</b>
<b>Expenditures</b>				
Personnel Services	\$523,754	\$1,177,142	\$1,456,635	\$1,548,392
Services & Supplies	\$0	\$6,824	\$0	\$0
Capital Outlay & Contingency	\$11,845,141	\$34,892,557	\$42,295,614	\$20,831,000
<b>Sub-total before Transfers Out</b>	<b>\$12,368,895</b>	<b>\$36,076,523</b>	<b>\$43,752,249</b>	<b>\$22,379,392</b>
Transfers Out	\$1,036,866	\$1,815,272	\$389,415	\$391,175
<b>TOTAL</b>	<b>\$13,405,761</b>	<b>\$37,891,795</b>	<b>\$44,141,664</b>	<b>\$22,770,567</b>
<b>Surplus/(Deficit)</b>	<b>\$38,291,456</b>	<b>(\$28,261,278)</b>	<b>(\$29,639,870)</b>	<b>(\$3,704,436)</b>
<b>Fund Balance (Ending)</b>	<b>\$67,470,569</b>	<b>\$39,209,291</b>	<b>\$9,569,421</b>	<b>\$5,864,985</b>

The District's CIP is a five-year plan for the physical development of District sites, including, but 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 the project workload, identifies funding sources, and establishes priorities.

The Capital Projects Fund expenditures include salary and benefit expenses for 6.81 full-time equivalents (FTE) positions, capital outlay costs for capital improvement projects, and transfers to the Debt Service Fund for debt explicitly issued for capital improvements.

**Reserves** (synonymous with Fund Balance) are accumulated by the District for capital expenditures. Over the FY 2023-24 and 2024-25 biennial cycle, the District is drawing down against the Capital Fund reserves to fund construction costs related to Fire Station 77 and the CORE Recreation Center. Funding for the two projects is mainly financed through issuing Certificates of Participation with funding commitment from the L&L Assessment Fund for the CORE Recreation Center.

### CAPITAL PROJECTS FOR FISCAL YEARS 2023-24 AND 2024-25

Personnel included projects identified within the 2022-2027 CIP for Fiscal Years 2023-24 and 2024-25 have within this rolling biennial budget. CIP projects within the next two years total \$74.4 million, with 45 projects in FY 2023-24 and 24 projects in FY 2024-25.

PROJECTS		FY 2023-24		FY 2024-25
Administration Facilities	5	\$2,216,000	0	\$0
Fire Facilities	13	\$5,614,156	5	\$970,000
New Parks	5	\$5,781,102	6	\$13,989,581
Park Facilities	11	\$25,992,199	7	\$14,537,857
Park Revitalization Projects	11	\$4,003,535	6	\$1,333,908
<b>TOTAL</b>	<b>45</b>	<b>\$43,606,992</b>	<b>24</b>	<b>\$30,831,346</b>

### CIP PROJECTS FUNDING SOURCES

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. Several projects planned for the Fiscal Years 2023-24 and 2024-25 biennial cycle are currently unfunded. Personnel will continue to monitor revenue streams and project savings throughout the budget period and activate the unfunded projects as funding allows.

FUNDING SOURCES	FY 2023-24	FY 2024-25
City of Elk Grove (LRSP)	\$4,437,000	\$4,621,080
Fire Impact Fees	\$2,321,108	\$0
General Funds	\$394,522	\$0
Grant Funds	\$1,409,468	\$0
Landscape & Lighting Assessment	\$4,288,299	\$7,179,839
Mello Roos Special Taxes	\$777,048	\$0
Other Funds	\$23,714,733	\$38,191
Park Impact Fees	\$2,808,917	\$8,991,890
Quimby Fees	\$2,144,519	\$0
Reserve Funds	\$0	\$0
Unfunded	\$1,311,378	\$10,000,346
<b>TOTAL</b>	<b>\$43,606,992</b>	<b>\$30,831,346</b>

Projects will be adjusted as situations and needs change throughout the course of the two-year biennial budget cycle. Unfunded projects will be funded as revenue collection allows. Otherwise, unfunded projects will be postponed and re-evaluated in the next fiscal year. Details of the CIP planned projects for the Fiscal Years 2023-2024 and 2024-2025 biennial cycle may be found in [Exhibit F](#).

# **MEASURE E FUND**

## MEASURE E FUND BUDGET DETAIL

The Measure E Fund is a new fund for Fiscal Years 2023-24 and 2024-25 biennial cycle. In collaboration with the City of Elk Grove, a new ballot measure was issued to generate revenue to improve safety and the quality of life within the City of Elk Grove. In November 2022, citizens voted to approve Measure E, which imposed an additional 1% transaction tax with the intent of the additional locally controlled revenue to be used for crime reduction, rapid 911, fire, police, medical emergency, and disaster response, keeping public areas safe and clean, addressing homelessness, fixing and maintaining parks and roads, and other general community purposes. The Measure E Fund expenditures include personnel, service and supplies, capital outlay for improving emergency response times, maintaining safe and clean public areas, and youth gang/crime prevention.

The District is leveraging a grant opportunity to offset personnel costs allocable to Measure E. Therefore, the proposed FY 2023-24 and FY 2024-25 budgets are contingent upon grant approval and subject to change if the grant is not awarded to the District.

<b>MEASURE E FUND</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Amended Budget</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Proposed</b>
<b>Fund Balance (Beginning)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,178,255</b>
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$6,750,000	\$6,952,500
<b>Sub-total before Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,750,000</b>	<b>\$6,952,500</b>
Transfers In	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,750,000</b>	<b>\$6,952,500</b>
<b>Expenditures</b>				
Personnel Services	\$0	\$0	\$1,206,545	\$2,735,544
Services & Supplies	\$0	\$0	\$1,126,324	\$1,131,210
Capital Outlay & Contingency	\$0	\$0	\$2,508,111	\$639,500
<b>Sub-total before Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,840,980</b>	<b>\$4,506,254</b>
Transfers Out	\$0	\$0	\$730,765	\$766,572
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,571,745</b>	<b>\$5,272,826</b>
<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,178,255</b>	<b>\$1,679,674</b>
<b>Fund Balance (Ending)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,178,255</b>	<b>\$2,857,929</b>

### REVENUES

**Intergovernmental** is pass-through revenue from the City of Elk Grove. At the May 3, 2023, Board meeting, the District's Board of Directors approved the Tax Sharing Agreement between the City of Elk Grove and the District, which allocates 30% of Measure E revenues to the District. Personnel estimates the District's share of Measure E revenue to be approximately \$6,750,000 in FY 2023-24, with an estimated 3% increase annually. The Fire Department will utilize two-thirds of the District's share to improve response times to fire and medical emergencies. The Parks & Recreation Department will use the remaining one-third of the District's share to maintain safe and clean public areas and implement youth gang and crime prevention measures.

## EXPENDITURES

Measure E Fund expenditures align with community-identified priorities and will be incurred by the District's Fire Department and Parks & Recreation Department. All Measure E projects will be funded by sales tax revenue and will not negatively impact the General Fund. The proposed projects include:

<b>FIRE DEPARTMENT - Rapid Response</b>
1. Additional Safety FTE
2. Fire Recruit Academy
3. Technology and Software Enhancements
4. Fire Station Improvements and Equipment
5. Full-Time Non-Safety Personnel
6. Training Enhancements
7. Fire Explorer Program

<b>PARKS &amp; RECREATION - Clean &amp; Safe Public Areas</b>
1. Full-Time Park Ranger
2. Full-Time Urban Forestry Manager
3. Historical Tree Protection
4. Irrigation Infrastructure Upgrade
5. Enhance the Safety of Sidewalk and Trails Surfaces
6. Revitalization of Aging Park Infrastructure
7. Equitable Park Maintenance

<b>PARKS &amp; RECREATION - Youth Gang/Crime Prevention</b>
1. Full-Time Youth Prevention and Outreach Coordinator
2. Youth and Teen Programs and events
3. Teen Trips and Outings
4. Scholarship Program

**Personnel services costs** include the salaries and benefits for full-time and part-time employees. The District has applied for grant funding for the initial salaries for hiring additional safety personnel. The Fire Department allocation includes funding for costs not covered by the grant application for additional safety personnel and one General Mechanic I. The Parks & Recreation allocation includes funding for an Urban Forestry Manager, a Park Ranger, a Recreation Coordinator, and several part-time staff.

**Service and supplies** costs include materials and contractor labor to offer Fire and Parks & Recreation services. The Measure E services & supplies budget contains costs for conducting a Fire Academy, such as pre-employment services, certifications, training, and equipment purchases. It also includes expenses for maintaining parks (including irrigation and landscaping services) and offering services to at-risk youth.

**Capital Outlay and Contingency** costs include expenses related to capital outlay (purchase of equipment or land/building improvements valued at \$5,000 or more) and an allowance for unforeseen circumstances. The District intends to utilize Measure E to fund the following capital outlay items within the next biennial budget cycle:

- Fire Station 73 Asphalt Repair
- Fire Headquarters Gate/EMS Gate
- Fire Station Alerting Systems
- Emergency Vehicle Traffic Pre-emption System
- Fire, EMS, and Rescue Equipment for new Ladder Truck (Tractor-Drawn Aerial Apparatus)
- Park Ranger Fleet Purchase
- Radio Equipment

**Transfers out** represent the cash transfer from one fund to another. Measure E transfers out include transfers to the General Fund for administrative overhead, transfers to Landscape & Lighting Assessment Fund to help maintain parks within underfunded zones, and transfers to the Capital Projects Fund for capital improvements.

**Reserves** (synonymous with Fund Balance) are accumulated by the District for capital and budget stabilization. Over the Fiscal Years 2023-2024 and 2024-2025 biennial cycle, the District is projecting to contribute \$2,857,929 to reserves. These reserves will support ongoing costs related to all Measure E projects and expenses, stabilizing the budget during economic uncertainty.



# **GOLF ENTERPRISE FUND**

## GOLF ENTERPRISE FUND BUDGET DETAIL

The Golf Enterprise Fund operates similarly to a private-sector business that sells goods and services to the public for a fee. The fund provides a self-sustaining financial structure for the Golf Course. The District uses this fund for revenues and expenses for the operation of the Emerald Lakes Golf Course. The primary revenue sources for the Golf Enterprise Fund are recreation services charges (green fees, equipment rentals, merchandise sales, and other related fees) and transfers in from other funds. Expenditures include personnel costs, services and supplies, and capital outlay costs associated with operating the golf course.

<b>GOLF ENTERPRISE FUND</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Amended Budget</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Proposed</b>
<b>Net Position (Beginning)</b>	<b>\$0</b>	<b>\$3,784,573</b>	<b>\$4,029,819</b>	<b>\$4,029,819</b>
<b>Revenues</b>				
Recreation Service Charges	\$1,659,702	\$1,492,381	\$1,503,651	\$1,533,519
Interest and Other Revenue	\$9,828	\$7,700	\$209,252	\$10,400
<b>Sub-total before Transfers In</b>	<b>\$1,669,530</b>	<b>\$1,500,081</b>	<b>\$1,712,903</b>	<b>\$1,543,919</b>
Transfers In	\$3,966,594	\$432,861	\$376,588	\$500,477
<b>TOTAL</b>	<b>\$5,636,124</b>	<b>\$1,932,942</b>	<b>\$2,089,491</b>	<b>\$2,044,396</b>
<b>Expenditures</b>				
Personnel Services	\$903,825	\$1,065,593	\$1,232,981	\$1,292,911
Services & Supplies	\$389,780	\$485,045	\$626,010	\$608,571
Leases & Loans	\$9,652	\$9,370	\$7,000	\$4,914
Capital Outlay & Contingency	\$99,279	\$86,575	\$223,500	\$138,000
<b>Sub-total before Transfers Out</b>	<b>\$1,402,536</b>	<b>\$1,646,583</b>	<b>\$2,089,491</b>	<b>\$2,044,396</b>
Transfers Out	\$449,015	\$41,113	\$0	\$0
<b>TOTAL</b>	<b>\$1,851,551</b>	<b>\$1,687,696</b>	<b>\$2,089,491</b>	<b>\$2,044,396</b>
<b>Surplus/(Deficit)</b>	<b>\$3,784,573</b>	<b>\$245,237</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Position (Ending)</b>	<b>\$3,784,573</b>	<b>\$4,029,819</b>	<b>\$4,029,819</b>	<b>\$4,029,819</b>

### REVENUES

The primary revenue source for the Golf Enterprise Fund is Recreation Service Charges which encompasses green fees, range fees, golf lessons, and pro-shop sales. The Golf Enterprise Fund also receives a General Fund transfer to support the ongoing cost of operating the Emerald Lakes Golf Course.

### EXPENDITURES

The Golf Enterprise Fund expenditure includes the salary and benefits cost of 5.5 full-time equivalents (FTE) and part-time employees. Service and supplies costs include materials and contractor labor to maintain the golf course and offer golf recreation services. The Emerald Lakes Golf Course does possess leased equipment, so the Golf Enterprise Fund does incur Lease & Loans expenses. The Golf Enterprise Fund projects six capital outlay expenditures in the current biennial cycle: 1. Pro-Shop Improvements, 2. Safety Netting Replacement, 3. T-Line Range Mats, 4. Re-gripping Connex Box Upgrades, 5. Hitting Bay Improvements, and 6. Open Reach-in Refrigerator for golf course concessions.

# **DEBT SERVICE FUND**

## DEBT SERVICE FUND BUDGET DETAIL

The Debt Service Fund provides a mechanism for managing the repayment of the District's debt and is used by the District to accumulate revenue for debt service payments and record lease, loan, and debt financing payment expenditures.

<b>DEBT SERVICE FUND</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Amended Budget</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Proposed</b>
Fund Balance (Beginning)	\$0	\$0	\$0	\$0
<b>Revenues</b>				
Transfers In	\$3,338,384	\$4,756,849	\$4,339,493	\$4,365,439
<b>TOTAL</b>	<b>\$3,338,384</b>	<b>\$4,756,849</b>	<b>\$4,339,493</b>	<b>\$4,365,439</b>
<b>Expenditures</b>				
Leases & Loans	\$3,338,384	\$4,756,849	\$4,339,493	\$4,365,439
<b>TOTAL</b>	<b>\$3,338,384</b>	<b>\$4,756,849</b>	<b>\$4,339,493</b>	<b>\$4,365,439</b>
<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Balance (Ending)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This fund includes transfers from other funds explicitly dedicated to paying outstanding debt obligations. The District has a debt obligation of \$4.3 million in FY 2023-24 and 2024-25, which includes General Fund debt obligation of nearly \$3.0 million, L&L debt obligation of almost \$1.0 million, and Capital Projects Fund debt obligations of \$390,000.

The General Fund debt payment of nearly \$3.0 million represents the outstanding balance on various loans that were used to fund district-wide initiatives. Approximately \$1.2 million will be paid towards principal, and \$1.8 million will be paid in interest. We use these loans to finance essential services and projects, such as public safety, infrastructure improvements (including golf course assets), and community development.

The nearly \$1.0 million L&L Assessment Fund debt payment represents the outstanding balance on various loans, including loans used to contribute to the construction cost of the CORE Recreation Center. Approximately \$400,000 will be paid towards the principal, and \$600,000 will be paid in interest.

The Capital Projects debt payment of \$390,000, paid by fire impact fees, represents the outstanding balance on loans to finance Fire Station 77. Approximately \$156,000 will be paid towards principal, and \$234,000 will be paid in interest. The new fire station aims to provide better emergency services to the growing community. The station will house modern firefighting equipment, including fire apparatus, and provide a more strategic location to respond to emergencies in the surrounding areas.

In September 2019, the Board approved a lease revenue certificate of participation for financing Fire Station 77 and energy efficiency improvements at the administrative building and issued \$9,680,000 in new bonds. The last scheduled bond payment is November 2051. Subsequently, In April 2021, the Board approved an additional lease revenue certificate of participation for the financing of the CORE Recreation Center. The District issued \$31,740,000 in new bonds, with the last payment scheduled on November 2052. Both certificates of participation received a Standard and Poor's (S&P) rating of AA-.

The District's outstanding debt falls well below the legal debt limit. The District's legal debt limit is depicted in [Exhibit G](#). Further detail regarding the District's outstanding debt may be found in [Exhibit H](#).

# **INTERNAL SERVICE FUND**

## INTERNAL SERVICE FUND BUDGET DETAIL

The Internal Service Fund (ISF) is a new fund introduced in Fiscal Years 2023-2024 and 2024-2025 biennial cycle. The District uses the ISF to allocate shared services and supplies costs to departments. All ISF revenue is made up of contributions from other funds, equal to their proportionate share of Information Technology, Facility Maintenance, Fleet Replacement, and Risk Management costs required to support ongoing district operations.

<b>INTERNAL SERVICE FUND</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Amended Budget</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Proposed</b>
Fund Balance (Beginning)	\$0	\$0	\$0	\$754,227
<b>Revenues</b>				
IT ISF Program Revenues	\$0	\$0	\$1,028,313	\$1,158,441
Facilities ISF Program Revenues	\$0	\$0	\$576,839	\$628,300
Fleet Replacement ISF Program Revenues	\$0	\$0	\$754,227	\$463,500
Risk Management ISF Program Revenues	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,359,379</b>	<b>\$2,250,241</b>
<b>Expenditures</b>				
IT Expenses	\$0	\$0	\$1,028,313	\$1,158,441
Facilities Expenses	\$0	\$0	\$576,839	\$628,300
Fleet Replacement Expenses	\$0	\$0	\$0	\$0
Risk Management Expenses	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,605,152</b>	<b>\$1,786,741</b>
<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$754,227</b>	<b>\$463,500</b>
<b>Fund Balance (Ending)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$754,227</b>	<b>\$1,217,727</b>

The Internal Service Fund is made up of four different segments:

**Information Technology Fund:** The Information Technology Fund manages all technology-related services. The fund covers hardware, software, maintenance, and support expenses necessary so that the District can continue allocating shared services equitably.

**Facilities Fund:** The Facilities Fund manages all District's facilities, including maintenance, repairs, and upgrades. This fund covers expenses related to facility management, including building repairs and equipment maintenance.

**Fleet Replacement Fund:** The Fleet Replacement Fund manages the District's vehicle fleet, including replacing old or outdated vehicles. This fund collects adequate reserves for future vehicle replacements based on an established lifecycle replacement plan. This approach will aid in maintaining the operational efficiency of its fleet and long-term financial sustainability.

**Risk Management Fund:** The Risk Management Fund will manage all the risks associated with the District's operations, including insurance, liability claims, and risk assessments. This fund will cover expenses related to managing risks. The District intends to implement this fund in FY 2024-25 and will incorporate the budget during the mid-biennial cycle update.

Establishing the ISF is necessary to comply with generally accepted accounting practices (GAAP). It will enable the District to maintain operational efficiency while managing its short-term and long-term costs.



# **AMERICAN RESCUE PLAN ACT (ARPA) FUND**

## AMERICAN RESCUE PLAN ACT (ARPA) FUND BUDGET DETAIL

The American Rescue Plan Act (ARPA) Fund accounts for federal pass-through funds from the City of Elk Grove, the City of Galt, and the State of California. The revenue was received because of the American Rescue Plan Act signed into law by President Biden on March 11, 2021, to provide fiscal recovery in the aftermath of the Coronavirus pandemic. The District developed and updated an expenditure plan for the ARPA funds, most recently Board approved on October 5, 2022, with only capital outlay expenditures remaining to be complete. The District plans to fully expend the ARPA Fund balance by the end of FY 2023-24.

ARPA FUND	FY 2021-22 Actuals	FY 2022-23 Amended Budget	FY 2023-24 Proposed	FY 2024-25 Proposed
Fund Balance (Beginning)	\$0	\$3,723,026	\$1,409,468	\$0
<b>Revenues</b>				
Intergovernmental	\$5,181,404	\$0	\$0	\$0
<b>Sub-total before Transfers In</b>	<b>\$5,181,404</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfers In	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$5,181,404</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>				
Services & Supplies	\$432,992	\$0	\$0	\$0
Leases & Loans	\$0	\$0	\$0	\$0
Capital Outlay & Contingency	\$827,357	\$428,637	\$0	\$0
<b>Sub-total before Transfers Out</b>	<b>\$1,260,349</b>	<b>\$428,637</b>	<b>\$0</b>	<b>\$0</b>
Transfers Out	\$198,029	\$1,884,921	\$1,409,468	\$0
<b>TOTAL</b>	<b>\$1,458,378</b>	<b>\$2,313,558</b>	<b>\$1,409,468</b>	<b>\$0</b>
<b>Surplus/(Deficit)</b>	<b>\$3,723,026</b>	<b>(\$2,313,558)</b>	<b>(\$1,409,468)</b>	
<b>Fund Balance (Ending)</b>	<b>\$3,723,026</b>	<b>\$1,409,468</b>	<b>\$0</b>	<b>\$0</b>

The expenditures for the ARPA fund are all recognized as transfers-out. These are cash transfers to the Capital Projects Fund to implement the capital projects planned for the upcoming fiscal year, including the following:

- Administrative Building Annex Project: This project will expand our existing administrative building by constructing a new annex, which will house additional staff and equipment to support our community's needs.
- Fire Station 72 Water Damage Remediation: Fire Station 72 has sustained water damage due to inclement weather conditions. The District will use the funds to remediate the water damage and restore the station to its operational capacity.
- Jerry Fox Aquatic Center Pool Replaster: The funds allocated for this project will be used to replaster the pool at the Jerry Fox Aquatic Center.
- Elk Grove Park Rotary Grove Shade/Trellis Improvements: The District plans to use these funds and other funding sources to improve Rotary Grove's shade/trellis infrastructure, enhancing the park's amenities and overall experience for visitors.



# **DISTRICT-WIDE BUDGET BY DEPARTMENT**

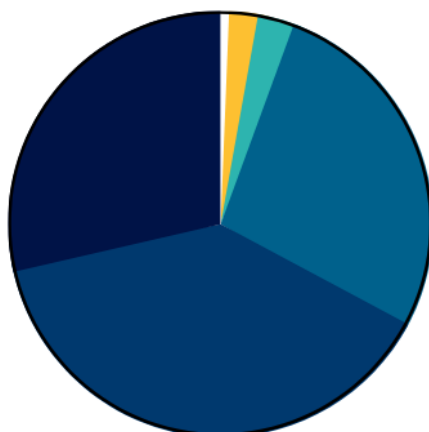
**FISCAL YEARS 2023-24 & 2024-25**

## DISTRICT-WIDE BUDGET BY DEPARTMENT

The table below depicts how the District's revenue (across all eight funds) is allocated across the four departments and the Office of the General Manager, with further detail provided in each section. The non-departmental budget is comprised of budgetary items that are not directly or proportionally allocable to any specific department. Non-departmental revenue includes property taxes, capital projects revenue, Internal Service Fund revenue, and transfers-in from other funds for debt service payments. Non-departmental expenditures include administration building maintenance, tax administration fees, insurance costs, Golf Enterprise Fund support, capital outlay, internal services, and debt service payments.

<b>DISTRICT-WIDE</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Amended Budget</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Proposed</b>
<b>Fund Balance (Beginning)</b>	<b>\$108,916,430</b>	<b>\$158,647,234</b>	<b>\$127,018,673</b>	<b>\$96,235,112</b>
<b>Revenues</b>				
Non-Departmental	\$115,714,684	\$77,167,152	\$85,471,002	\$93,147,006
Office of the General Manager	\$312,416	\$236,502	\$245,131	\$245,130
Administrative Services	\$316,487	\$1,259,594	\$662,464	\$733,340
Facilities & Development	\$29,007	\$272,368	\$0	\$0
Fire	\$24,727,194	\$26,633,905	\$31,440,470	\$29,566,888
Parks & Recreation	\$36,967,891	\$41,110,745	\$43,559,406	\$45,438,265
<b>TOTAL</b>	<b>\$178,067,679</b>	<b>\$146,680,266</b>	<b>\$161,378,473</b>	<b>\$169,130,629</b>
<b>Expenditures</b>				
Non-Departmental	\$19,050,630	\$46,597,038	\$54,976,757	\$32,272,118
Office of the General Manager	\$3,047,038	\$3,959,112	\$4,217,081	\$4,400,352
Administrative Services	\$4,895,099	\$6,200,786	\$5,335,129	\$5,538,819
Facilities & Development	\$1,289,987	\$1,866,117	\$1,213,429	\$1,268,470
Fire	\$64,744,045	\$69,270,242	\$74,169,786	\$75,271,217
Parks & Recreation	\$35,310,076	\$50,415,532	\$52,249,852	\$60,456,952
<b>TOTAL</b>	<b>\$128,336,875</b>	<b>\$178,308,827</b>	<b>\$192,162,034</b>	<b>\$179,207,927</b>
<b>Surplus/(Deficit)</b>	<b>\$49,730,804</b>	<b>(\$31,628,561)</b>	<b>(\$30,783,561)</b>	<b>(\$10,077,298)</b>
<b>Fund Balance (Ending)</b>	<b>\$158,647,234</b>	<b>\$127,018,673</b>	<b>\$96,235,112</b>	<b>\$86,157,814</b>

District-wide Budget by Department



- Facility & Development - 0.63%
- Office of the General Manager - 2.19%
- Administrative Services - 2.78%
- Parks & Recreation - 27.19%
- Fire Department - 38.60%
- Non-Departmental - 28.61%

# 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 three distinct areas of responsibility: General Manager / Chief Executive Officer, District Legal Counsel, and Human Resources.

### GENERAL MANAGER / CHIEF EXECUTIVE OFFICER

The Office of the General Manager oversees the overall operations and management of the District. The General Manager, appointed by the Board of Directors, is the Chief Executive Officer and reports directly to the Board. The position is charged with a variety of duties and responsibilities, including the execution of policies and directives set forth by the Board of Directors, enforcement of District policies, directives, and ordinances, the preparation and recommendation of a balanced budget to the Board, the oversight and authority over all District property and finances, advocacy for legislative measures aimed at safeguarding the District's interests, relationships with non-profits and the business community, and being responsive and available to the community as a whole. The Chief of Staff, Management Analyst, and Executive Assistant support the General Manager / Chief Executive Officer.

Additionally, the District Clerk is responsible for supporting the legislative body and responding to and implementing processes related to the Brown Act, the Public Records Act, the Political Reform Act, and various other statutes. In accordance, the District Clerk is entrusted with serving as filing officer and official for Statements of Economic Interests, preparing and posting Board agendas, coordinating the distribution of materials to the Board, posting public notices, receiving, tracking, and processing subpoenas, motions, communications addressed to District executives and the Board.

### DISTRICT LEGAL COUNSEL

The District Legal Counsel is a professional legal specialist appointed by the Board and serves as a trusted legal advisor to the Board of Directors and ensures that the District operates within the boundaries of the law. The District Counsel offers legal advice and prepares legal opinions on various matters about the District's operations. This includes reviewing contracts, policies, and other legal documents to comply with applicable laws and regulations. The Legal Counsel may also negotiate contracts on behalf of the District. As a direct report to the Board, the Legal Counsel keeps the Board informed about legal issues and potential risks that may affect the District.

### HUMAN RESOURCES

The Human Resources Division supports district-wide goals and objectives by providing organizational structure by coordinating, developing, implementing, and overseeing District policies, procedures, and programs. In alignment with the District's core values, Human Resources contributes to various aspects of administration, talent management, labor and employee relations, compensation and benefits, training and development, leave administration, compliance, and risk management.

Risk management identifies, assesses, and mitigates potential risks and hazards affecting the District's operations, assets, and personnel. The program manages and monitors District-wide risk and safety programs, including employee safety and loss control related to employee injury, injury to the public, or the loss of property or equipment. The program is also responsible for insurance and claims management, collaborating with insurance providers to procure appropriate coverage for the District's assets and liabilities, managing insurance policies, and reporting claims for timely compensation for losses or damages incurred by the District.



## OFFICE OF THE GENERAL MANAGER

### 2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS

SAFETY & MITIGATING RISK	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
1. Promote a culture of safety and risk reduction.	1. Identified gaps and implemented processes and procedures to ensure state and federal laws compliance.
3. Strengthen emergency preparedness and readiness of emergency management systems.	1. Implemented Cyber Security Software to protect the District's digital assets and prevent cyber threats.
FINANCIAL RESPONSIBILITY	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
6. Guarantee transparency, accountability, and innovation in all District processes.	1. Modernized the Cosumnes Legacy Foundation, funds, and budgets reporting process.  2. Reviewed, updated, and implemented District policies to meet the vision and intent of District strategic goals.  3. Established all District sponsorships reporting systems to ensure compliance with District policy and directives for events and programs.
HIGH-QUALITY WORKFORCE	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
7. Promote a workplace climate that is welcoming and conducive to the success of all employees.	1. Reinstated District Committees and aligned the committees with the District's core values.  2. Implemented a monthly newsletter distributed to all District personnel.  3. Ensured approvals were made promptly related to District sponsorships, donations, public image, brand management, and grants to help build its profile, market its services and programs, and engage with its diverse stakeholders.  4. Launched the Employer of Choice pilot program. The program included staff-focused enhancements such as alternative work weeks, no-meeting weeks, teleworking, and new facility hours.
8. Recruit highly qualified candidates with diverse experiences and backgrounds.	1. Reviewed District classifications for internal and external alignment within the District and the market. Ongoing updates are made to job descriptions to limit unnecessary barriers and open opportunities to a diverse pool of well-qualified candidates.  2. Implemented online on-boarding and off-boarding solutions.

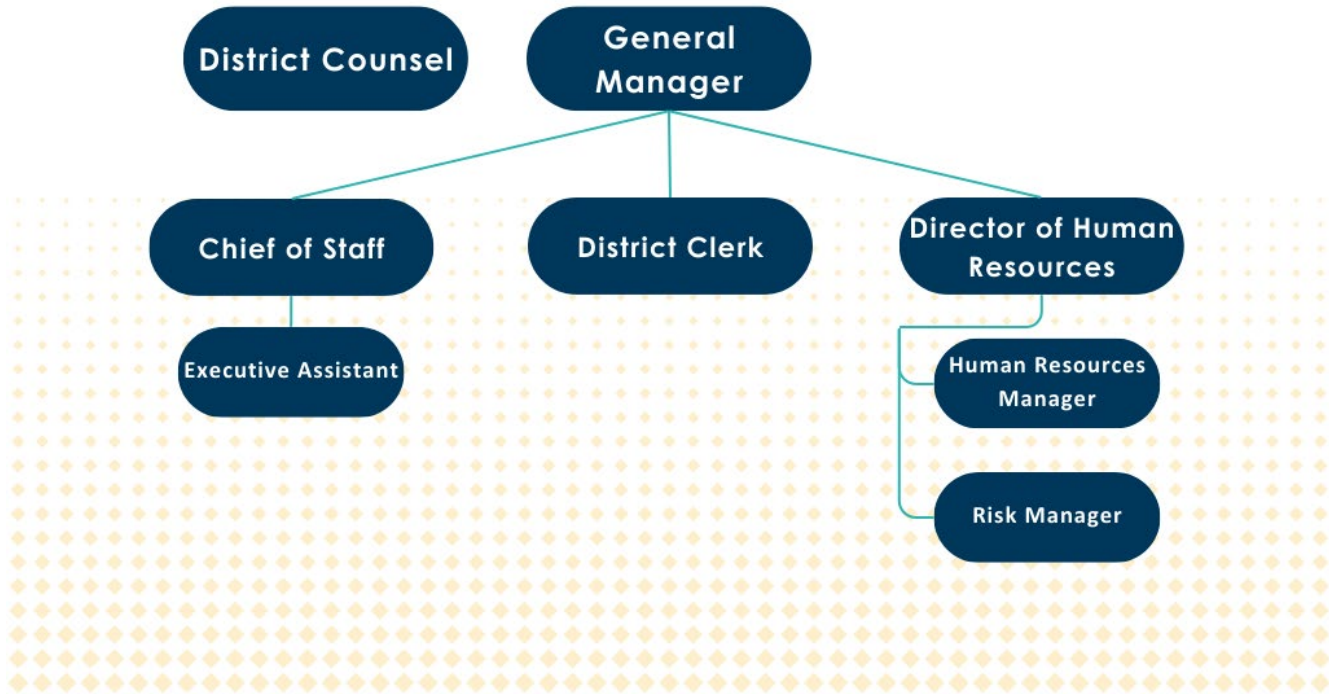
SERVICE TO THE COMMUNITY	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
12. Establish and cultivate partnerships that advance the District's commitment to service.	1. Worked with the Cosumnes Legacy Foundation to fundraise for the Elk Grove Regional Veterans Memorial's second phase in Elk Grove Park. Coordinated the installation of the first bricks of the project and included the installation of three benches for seating and concrete pavers.
DIVERSITY, EQUITY & ACCESS	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
13. Provide equitable access to District services, events, and activities that further develop diversity and inclusion in our community.	1. Secured a multi-year grant with a major sponsor to help fund the Cosumnes Legacy Foundation scholarship and unfunded programs to maximize the benefit to underserved populations.

## OFFICE OF THE GENERAL MANAGER

### 2023 – 2025 STRATEGIC INITIATIVE GOALS

SAFETY & MITIGATING RISK	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
1. Promote a culture of safety and risk reduction.	1. Implement software solutions that modernize and capture the needs of the District as Risk Management evaluates ways to ensure compliance and oversight.
2. Integrate compliance with applicable safety regulations in all operations.	1. Increase transparency and awareness of risk management strategies by identifying, reviewing, and creating Risk Management policies and procedures as needed.
FINANCIAL RESPONSIBILITY	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
4. Establish and implement a comprehensive fiscal stability plan to address the General Fund's long-term structural deficit.	1. Conduct an actuarial analysis for Risk Management to help the District make an informed decision about our risk management strategies, such as setting insurance premiums or estimating the probability of future losses, identifying and quantifying risk factors, including economic trends, demographic changes, and other factors that may impact the District's long term financial performance.
6. Guarantee transparency, accountability, and innovation in all District processes.	1. Implement a software solution to manage the District Strategic Plan and multiple other plans, measure key performance indicators, and provide data analysis, reporting, and dashboards.
HIGH-QUALITY WORKFORCE	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
8. Recruit highly qualified candidates with diverse experiences and backgrounds.	1. Identify training and development opportunities and develop an overall program that increases opportunities for succession.
9. Develop criteria to evaluate contractor and consultant effectiveness, and where appropriate transition services to in-house personnel.	1. Identify areas for workforce development supporting the continued reduction of professional services.

## Office of the General Manager Organization Chart



### Full-Time Budgeted Positions:

Title	Authorized Positions	Title	Authorized Positions
Chief of Staff	1	Human Resources Manager	1
Claims Specialist	1	Human Resources Specialist	2
Director of Human Resources	1	Human Resources Technician	1
District Clerk	1	Management Analyst	1
District Counsel	1	Risk Manager	1
Executive Assistant	1		
General Manager	1	<b>TOTAL:</b>	<b>13</b>

## OFFICE OF THE GENERAL MANAGER BUDGET DETAIL

The General Fund fully supports the budget for the Office of the General Manager. The Department generates limited revenue from grants/donations and administrative overhead but is primarily funded by the property taxes allocated to the District.

Office of the General Manager	FY 2021-22 Actuals	FY 2022-23 Amended Budget	FY 2023-24 Proposed	FY 2024-25 Proposed
<b>Revenues</b>				
<b>General Fund</b>				
Interest Income & Other Revenues	\$43,341	\$83,800	\$157,000	\$157,000
<b>Sub-total before Transfers in</b>	<b>\$43,341</b>	<b>\$83,800</b>	<b>\$157,000</b>	<b>\$157,000</b>
Transfers In	\$269,075	\$152,702	\$88,131	\$88,130
<b>TOTAL REVENUES</b>	<b>\$312,416</b>	<b>\$236,502</b>	<b>\$245,131</b>	<b>\$245,130</b>
<b>Expenditures</b>				
<b>General Fund</b>				
Personnel Services	\$2,304,504	\$2,881,984	\$2,893,943	\$3,097,616
Services & Supplies	\$623,688	\$916,077	\$1,232,910	\$1,210,006
<b>Sub-total before Transfers out</b>	<b>\$2,928,192</b>	<b>\$3,798,061</b>	<b>\$4,126,853</b>	<b>\$4,307,622</b>
Transfers Out	\$118,846	\$161,051	\$90,228	\$92,730
<b>TOTAL EXPENDITURES</b>	<b>\$3,047,038</b>	<b>\$3,959,112</b>	<b>\$4,217,081</b>	<b>\$4,400,352</b>



# 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 consist of two separate divisions that provide financial administration, information systems, and communications and marketing support for the District. The Administrative Services Department is responsible for several administrative and support services for internal departments and the general public.

### **FINANCE DIVISION**

The Finance Division is comprised of the Accounting and Budget sections.

The Accounting section is responsible for safeguarding and accounting for the District's financial assets. This includes managing general accounting functions, accounts payable, accounts receivable, payroll administration, debt management, and treasury management functions. Furthermore, this section facilitates the annual audit and prepares the Annual Comprehensive Financial Report (ACFR), which staff submits to the Government Financial Officers Association for review (GFOA).

The Budget section is responsible for collaborating with other departments within the District to develop and monitor the District's biennial budget. This includes analyzing expenditures compared to budget, financial forecasting, cost estimating, and facilitating budget adjustments and mid-year budget revisions. Additionally, the Budget section prepares the biennial budget book, a comprehensive document that exemplifies transparency in allocating public funds.

In addition to accounting and budget functions, the Finance Division oversees the District's investment portfolio, issuance of long-term debt, implementation of development impact fee programs, and administration of new Community Facilities Districts (CFD) and CFD annexations.

### **BUSINESS AND PUBLIC AFFAIRS DIVISION**

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

The Communications section generates and oversees public information, community relations, and marketing for the District. The team informs the news media and the community on agency administration and operations, elicits public support, responds to issues or identifies potential problems, and develops marketing that provides accurate and timely information about opportunities that satisfy the needs and desires of the community. Foundational services the team provides include District and Department branding, media and social media monitoring, website management and content creation, graphic design and advertising, and event promotion.

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 utilize District resources more efficiently. Also, Information Technology is responsible for developing and maintaining cloud applications, including the District's website, finance software, work order systems, GIS applications, and online registration for recreation programs.

## ADMINISTRATIVE SERVICES

### 2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS

SAFETY & MITIGATING RISK	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
1. Promote a culture of safety and risk reduction.	<p>1. Solicited a new District insurance provider, resulting in an estimated \$1M in savings and increased general liability insurance coverage for the District.</p> <p>2. Submitted application for accreditation with Golden State Risk Management Authority (GSRMA) accreditation program to save the District an estimated \$75,000.</p> <p>3. Implemented the initial phase of year one of developing a full-scale Risk Management Program to centralize risk functions.</p> <p>4. Transitioned the Risk Management program to the Human Resources division to better align with the District Strategic Plan.</p> <p>5. Implemented a new Remote Access system for employees to continue working remotely during the pandemic.</p> <p>6. Implemented a new Email Security System to reduce overall cyber security risks to the district and employees.</p>
2. Integrate compliance with applicable safety regulations in all operations.	<p>1. Implemented additional safeguards to the District's main operating bank account to prevent fraudulent activities.</p> <p>2. Updated policies to meet national standards within the IT Department.</p>
3. Strengthen emergency preparedness and readiness of emergency management systems.	<p>1. Enhanced cyber security measures by implementing new software applications through a partnership with our risk pool.</p> <p>2. Increased email security system through the launch of the Mimecast Software program.</p> <p>3. Changed the domain name for the District's website and email addresses from a .com to CosumnesCSD.gov, which provides additional network security.</p> <p>4. Implementing a new End Point Protection system with 24x7 monitoring by Red-Canary to reduce risk and better respond to Cyber Attacks.</p>
FINANCIAL RESPONSIBILITY	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
4. Establish and implement a comprehensive fiscal stability plan to address the General Fund's long-term structural deficit.	<p>1. Implemented a work order system application to standardize workflow processes and centralize data. This system helps staff make more informed decisions in determining priorities for asset replacement and using staff and district resources.</p> <p>2. Developed a Geographic Information Systems (GIS) program for the District .</p>

### FINANCIAL RESPONSIBILITY (CONTINUED)

<p>5. Strengthen long-term financial sustainability through revenue diversification.</p>	<ol style="list-style-type: none"> <li>1. Established two new community facilities districts (CFD) for park maintenance and fire and emergency services generating an additional \$800,000 of additional annual revenue.</li> <li>2. Adopted the District's first comprehensive Book of Fees.</li> <li>3. Partnered with the City of Elk Grove to develop a community engagement program resulting in the approval of Measure E.</li> <li>4. Enhanced revenue generation programs, including oversight and facilitating the communication towers program which is estimated to generate an additional \$15,105 in revenue of a 5-year period.</li> <li>5. Planned a groundbreaking event for Fire Station 77 and earned media coverage from three local networks.</li> <li>6. Secured over \$5 million in federal and state grants through the American Rescue Act (ARPA) and the State of California Special District Relief Grant.</li> </ol>
<p>6. Guarantee transparency, accountability, and innovation in all District processes.</p>	<ol style="list-style-type: none"> <li>1. Coordinated and completed the District's Annual District Audit, Annual Comprehensive Financial Report, Single Audit of Federal Grants, filing of Financial Transactions report, and Government Compensation Report with the State Controller's Office.</li> <li>2. Enhanced the District's process for developing and monitoring the operating and capital budgets to be more inclusive and transparent.</li> <li>3. Developed new business processes in our Laserfiche System for tracking, logging, and improving accountability.</li> </ol>

### HIGH-QUALITY WORKFORCE

STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
<p>7. Promote a workplace climate that is welcoming and conducive to the success of all employees.</p>	<ol style="list-style-type: none"> <li>1. Earned recognition for the District in statewide award programs for public information and marketing.</li> </ol>
<p>8. Recruit highly qualified candidates with diverse experiences and backgrounds.</p>	<ol style="list-style-type: none"> <li>1. Supported the District's growing accounting and budgetary needs through an analysis of needs and redirection of resources.</li> <li>2. Bolstered the District's vast information technology applications, security, and business continuity plans with additional staff resources.</li> <li>3. Implemented a comprehensive marketing campaign to attract qualified candidates with diverse backgrounds and experience for the Parks &amp; Recreation Department's various summer part-time jobs.</li> <li>3. Started a new GIS Program and recruited some of the best staff members to lead the department.</li> </ol>
<p>9. Develop criteria to evaluate contractor and consultant effectiveness, and where appropriate transition services to in-house personnel.</p>	<ol style="list-style-type: none"> <li>1. Discontinued software subscription for long-term financial forecasting for pension and retiree health with a projected savings of \$30,000/annually and transitioned the responsibility to in-house personnel.</li> <li>2. Brought outsourced projects in-house to improve our network efficiency promptly.</li> </ol>

SERVICE TO THE COMMUNITY	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
10. Provide responsive programs and services for our diverse and growing community	<p>1. Built the GIS Weed Abatement application to promote accessible and predictable delivery services of fire prevention to the community by leveraging IT/GIS systems to efficiently assign, track, and record weed abatement inspections.</p> <p>2. Implemented the Tablet Command solution, which provides a common operating picture of Fire operations in the District and across the region, leading to improved levels of emergency services provided to the community.</p> <p>3. Effectively utilized social media analytics to plan and adjust communications activities to ensure engagement with the District's diverse community, including creating a TikTok account and emphasizing short-form videos to reach younger customers.</p>
11. Design and construct an environmentally responsible physical environment to match the development and growth of the community.	<p>1. Secured over \$42 million in lease financing obligation bonds for the construction of Fire Station 77, the Administration Building Solar project, new land acquisition, and the CORE Recreation Center.</p> <p>2. Secured over \$5 million in federal and state grants through the American Rescue Act (ARPA) and the State of California Special District Relief Grant to improve the District's capital infrastructures.</p>
12. Establish and cultivate partnerships that advance the District's commitment to service.	<p>1. Created and implemented partnership agreements with the Elk Grove Scholarship Foundation, Chamber of Commerce of Elk Grove, and HART resulting in an additional \$122,000 in annual revenue.</p>
DIVERSITY, EQUITY & ACCESS	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
15. Expand the voice of all residents in service delivery, through regular community engagement and outreach.	<p>1. Planned, designed, and managed the production and printing of five seasonal Activity Guides, mailed each to over 60,000 homes, and made the Activity Guides available on the District's website and in our facilities.</p> <p>2. Championed the Website Governance Group and provided training and resources to departments to ensure accurate and updated information is always available to the public.</p> <p>3. Developed a comprehensive brand identity for the District to improve the customer experience and increase awareness of the District's programs and services, which included internal and external outreach, a new logo suite, brand identity guidelines, and presentations.</p>

## ADMINISTRATIVE SERVICES

### 2023 – 2025 STRATEGIC INITIATIVE GOALS

SAFETY & MITIGATING RISK	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
3. Strengthen emergency preparedness and readiness of emergency management systems.	1. Continue to find strategies to improve network enhancements and cyber security measures.
FINANCIAL RESPONSIBILITY	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
4. Establish and implement a comprehensive fiscal stability plan to address the General Fund's long-term structural deficit.	1. Develop a long-term funding strategy to manage the rising cost of retiree health, pension, and liability insurance. 2. Replace the District's current ERP system with a more integrated platform that meets all lines of service needs. 3. Modernize the District's budget and reporting process. 4. Implement phase two of the Cityworks work order/asset management system. Create a long-term plan for the asset management portion of the application. 5. Manage the OutFront media contract and digital billboard program to diversify revenue within the District.
5. Strengthen long-term financial sustainability through revenue diversification.	1. Complete regular updates to the Book of Fees. 2. Complete a fee study to assess program fees and align fee structure with industry averages to achieve full cost recovery. 3. Complete impact fee nexus study based on the infrastructural needs of the community, such as new fire stations, fire apparatus and equipment, new parks, park infrastructures, and recreation centers.
6. Guarantee transparency, accountability, and innovation in all District processes.	1. Fully implement the Internal Services Fund and conduct and implement a cost allocation plan for shared services. 2. Evaluate and realign the District's Fund structure to meet Governmental Accounting Standards Board (GASB), federal, and state reporting requirements. 3. Prepare the budget book in compliance with National Advisory Council on State and Local Budgeting (NACSLB) guidelines and Government Finance Officer Association's (GFOA) best practices to achieve GFOA's Distinguished Budget Presentation Award. 4. Continue implementing the IT Strategic Plan and regularly update key stakeholders. 5. Continue to develop the GIS program and create standard processes for updating mapping systems.

**FINANCIAL RESPONSIBILITY (CONTINUED)**

6. Guarantee transparency, accountability, and innovation in all District processes.

6. Update policies and procedures related to the business operations of the Administrative Services Department.
7. Continue to oversee the communication towers program.
8. Continue integrating and updating our technology systems to reduce human error and repetitive tasks.
9. Continue to provide the Board and the public with regular budget updates to promote fiscal transparency.
10. Continue promoting the District's budget philosophy of fiscal sustainability, transparency, and long-term financial planning.

**HIGH-QUALITY WORKFORCE**
**STRATEGIC OBJECTIVE**
**2023 – 2025 STRATEGIC INITIATIVE GOALS**

7. Promote a workplace climate that is welcoming and conducive to the success of all employees.

1. Continue implementing 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.
2. Manage the District's online presence through media and social media monitoring and content creation.
3. Continue to provide professional development opportunities to invest in employees' development and growth opportunities.

8. Recruit highly qualified candidates with diverse experiences and backgrounds.

1. Develop recruitment campaigns for targeted applicants (i.e., Firefighters, part-time seasonal staff, etc.)

9. Develop criteria to evaluate contractor and consultant effectiveness, and where appropriate transition services to in-house personnel.

1. Transition CFD annexation administration from consultant to in-house personnel with an estimate of generating \$50,000-\$100,000/annually in additional revenues.

**SERVICE TO THE COMMUNITY**
**STRATEGIC OBJECTIVE**
**2023 – 2025 STRATEGIC INITIATIVE GOALS**

11. Design and construct an environmentally responsible physical environment to match the development and growth of the community.

1. Complete impact fee nexus study based on the infrastructural needs of the community, such as new fire stations, fire apparatus and equipment, new parks, park infrastructures, and recreation centers.

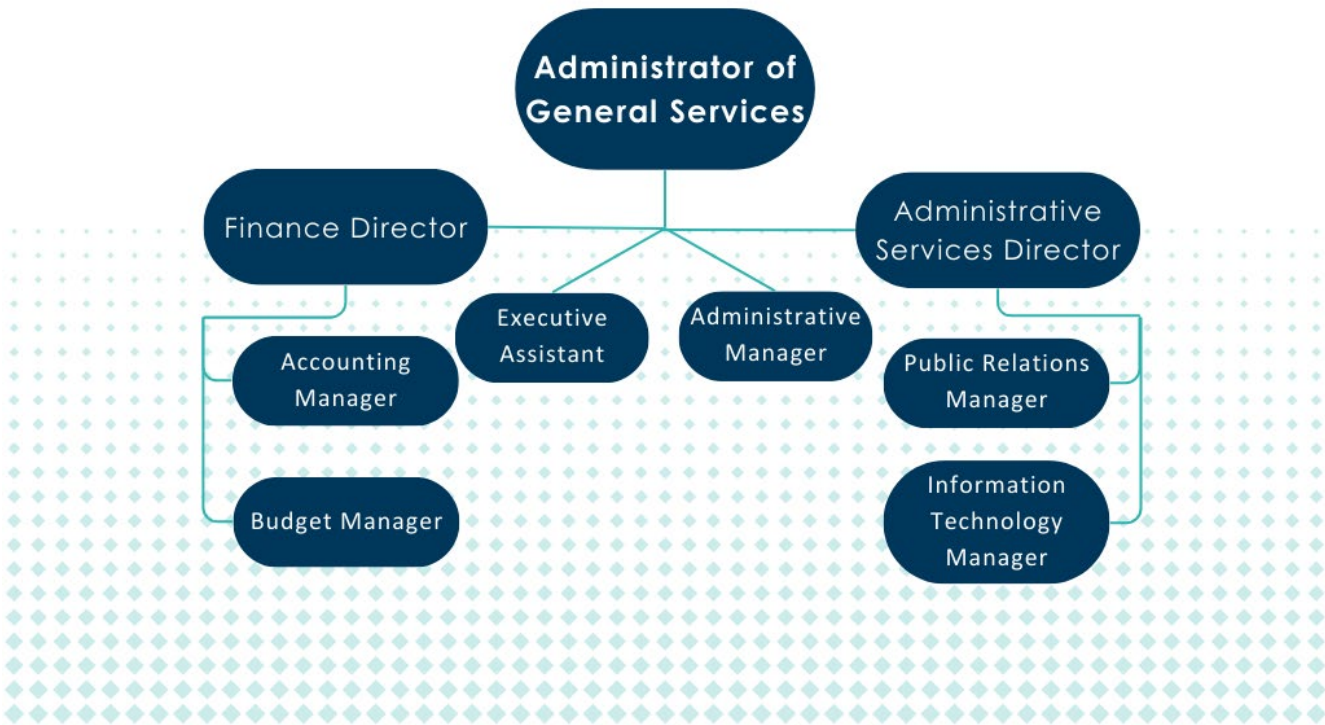
12. Establish and cultivate partnerships that advance the District's commitment to service.

1. Continue to enhance partnerships with a shared mission and values, including HART, the Elk Grove Scholarship Foundation, and the Chamber.

DIVERSITY, EQUITY & ACCESS	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
14. Develop and support policies and procedures that promote diversity, equity, and inclusion.	<ol style="list-style-type: none"> <li>1. Continue to support proclamations by sharing stories that highlight District values.</li> <li>2. Update procurement policy 2112 to prioritize contracts with businesses that actively promote diversity, equity, and inclusion within their environments while encouraging purchasing from such organizations.</li> </ol>
15. Expand the voice of all residents in service delivery, through regular community engagement and outreach.	<ol style="list-style-type: none"> <li>1. Implement the three-year plan to update the District logo as new items are ordered in highly visible locations while being fiscally responsible.</li> <li>2. Highlight the value of Measure E by documenting and tracking new programs or assets supported by new revenues that help maintain the quality of life in Elk Grove.</li> <li>3. Develop an annual calendar of strategic initiatives that highlight the mission and values of the District.</li> <li>4. Support the Parks &amp; Recreation Department with developing a marketing and communications plan for the CORE Recreation Center.</li> </ol>



# Administrative Services Department Organization Chart



## Budgeted Positions:

Title	Authorized Positions	Title	Authorized Positions
Accountant	1	Executive Assistant	1
Accountant, Sr	1	Finance Director	1
Accounting Assistant	2	GIS Analyst	1
Accounting Manager	1	GIS Specialist	1
Accounting Specialist	1	Graphic Specialist	2
Administrative Assistant	1	Information Technology Analyst	1
Administrative Manager	1	Information Technology Analyst, Sr.	1
Administrative Service Director	1	Information Technology Manager	1
Administrative Specialist	1	Information Technology Specialist	1
Administrator of General Services	1	Network Administrator	1
Budget Manager	1	Public Relations Manager	1
Communication Specialist	1	<b>TOTAL:</b>	<b>25</b>

## ADMINISTRATIVE SERVICES DEPARTMENT BUDGET DETAIL

The Administrative Services budget is fully supported by the General Fund. The department earns revenue from investment activities, partnership agreements, and administrative overhead transfers in but receives most of its financial support from the District's property tax revenue.

Administrative Services	FY 2021-22 Actuals	FY 2022-23 Amended Budget	FY 2023-24 Proposed	FY 2024-25 Proposed
<b>Revenues</b>				
<b>General Fund</b>				
Interest Income & Other Revenues	\$207,007	\$212,000	\$384,000	\$447,100
<b>Sub-total before Transfers in</b>	<b>\$207,007</b>	<b>\$212,000</b>	<b>\$384,000</b>	<b>\$447,100</b>
Transfers In	\$109,480	\$1,047,594	\$278,464	\$286,240
<b>TOTAL REVENUES</b>	<b>\$316,487</b>	<b>\$1,259,594</b>	<b>\$662,464</b>	<b>\$733,340</b>
<b>Expenditures</b>				
<b>General Fund</b>				
Personnel Services	\$2,856,039	\$3,321,796	\$4,214,284	\$4,468,568
Services & Supplies	\$1,478,977	\$2,278,539	\$1,120,845	\$1,070,251
Capital Outlay & Contingency	\$0	\$0	\$0	\$0
<b>Sub-total before Transfers out</b>	<b>\$4,335,016</b>	<b>\$5,600,335</b>	<b>\$5,335,129</b>	<b>\$5,538,819</b>
Transfers Out	\$560,083	\$600,451	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$4,895,099</b>	<b>\$6,200,786</b>	<b>\$5,335,129</b>	<b>\$5,538,819</b>

# 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 & DEVELOPMENT DEPARTMENT**

The Facility & Development Department plans and develops all District facilities, including fire stations, recreation centers, administration offices, corporation yards, parks, and trails. The Department is also responsible for building maintenance throughout the District and implementing the District's Climate Action/Sustainability Action Plan and its associated policies. The Department has two divisions: Engineering, Design, Development, and Facilities Maintenance.

### **ENGINEERING, DESIGN, AND DEVELOPMENT DIVISION**

The Engineering, Design, and Development Division is made up of two sections: Engineering and Development and Landscape Architecture.

The Engineering and Development section is responsible for developing and implementing the District's Capital Improvement Plan (CIP), implementing, and monitoring the District's Climate Action/Sustainability Action Plan, planning/designing and managing the construction of building projects, and planning and reviewing all development plans that impact the District's buildings and park facilities.

The Landscape Architecture section is responsible for planning, designing, and overseeing the construction and renovation of new and existing District landscapes. The section develops park master plans, manages community outreach forums, and performs various administrative duties to facilitate landscape construction projects. The Landscape Architecture section also assists in reviewing all development plans and studies related to District parks and trails.

### **FACILITIES MAINTENANCE DIVISION**

The Facilities Maintenance Division is responsible for planning and implementing small to medium-scale building projects as defined in the District's CIP and maintaining all District building facilities and associated assets. The division monitors and enforces the district-wide building facilities, and equipment lifecycle asset replacement plans, manages the building facilities portion of the Internal Services Fund, and maintains the District's building alarm, access, and security operations.



## FACILITY & DEVELOPMENT

### 2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS

FINANCIAL RESPONSIBILITY	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
5. Strengthen long-term financial sustainability through revenue diversification.	1. In conjunction with the Finance Division, completed the formation of two new Community Facility Districts for Sheldon Farms North and Elliot Springs for landscape maintenance and fire and emergency services.
6. Guarantee transparency, accountability, and innovation in all District processes.	1. Completed implementation of budgetary process and controls for CIP and Facility Operations by including CIP expenditure in New World and project tracking and hiring the Budget Manager in the Finance Division.
SERVICE TO THE COMMUNITY	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
11. Design and construct an environmentally responsible physical environment to match the development and growth of the community.	<p>1. Implemented Climate Action Plan/Sustainability Action Plan (CAP/SAP) monitoring plan. In the plan's first year, the District reduced Greenhouse Gas Emissions by 5%.</p> <p>2. Oversaw turnkey construction of seven acres in new park development (Entrican Park and Adreani Park).</p> <p>3. Completed construction documents and construction of Elk Grove Nature Park</p> <p>4. Completed bidding process and construction of numerous roof repair projects, including Montessori, Fire Station 72, and Elk Grove Park Kloss Complex restrooms.</p> <p>5. Completed bidding process and construction of new modular offices at Emerald Lakes Golf Course.</p> <p>6. Completed Construction for MacDonald Park Phase 2.</p> <p>7. Oversaw completion of construction documents, bidding process, and 60% construction for 9,000 sq ft Fire Station 77.</p> <p>8. Completed a five-year Capital Improvement Plan updated annually for all District Facility and Park projects, including the addition of facility repair projects and apparatus replacement.</p> <p>9. Completed construction of three park renovation projects, Lichtenberger, Pederson, and Jack Hill Parks.</p> <p>10. Complete construction documents and bidding process for one park renovation project, Town Square Playground Revitalization.</p> <p>11. Completed community outreach, concept plans, construction documents, and bidding process for 54,000 sq ft Morse Park Recreation Center (The CORE).</p>

**SERVICE TO THE COMMUNITY (CONTINUED)**

11. Design and construct an environmentally responsible physical environment to match the development and growth of the community.

12. Completed construction of 5,000 sq ft Oasis Park Recreation Center.

13. Completed RFPs for Topographical Survey Services, Environmental Consultant Services, Special Inspections and Materials Testing Services, and Electrical Engineering Services.

14. Completed developer agreement to develop Elliot Springs Parks, Trails, and Landscape Corridors.

15. Completed review of numerous development projects (Poppy Keys Southwest, Souza Dairy, Esplanade 1 & 2, Tuscan Ridge, McGeary Ranch, Sheldon Farms North, Sheldon Grove, and Mendes) and provided Conditions of Approval to the City of Elk Grove regarding the development of publicly maintained parks, trails, open space, and landscape corridors.

16. Completed reviews of new specific plans for Bilby Ridge and Elk Grove Crossing and completed purchase of 107 acres of new parkland south of Kammerer Road within the new growth areas of Elk Grove identified on the Elk Grove General Plan.

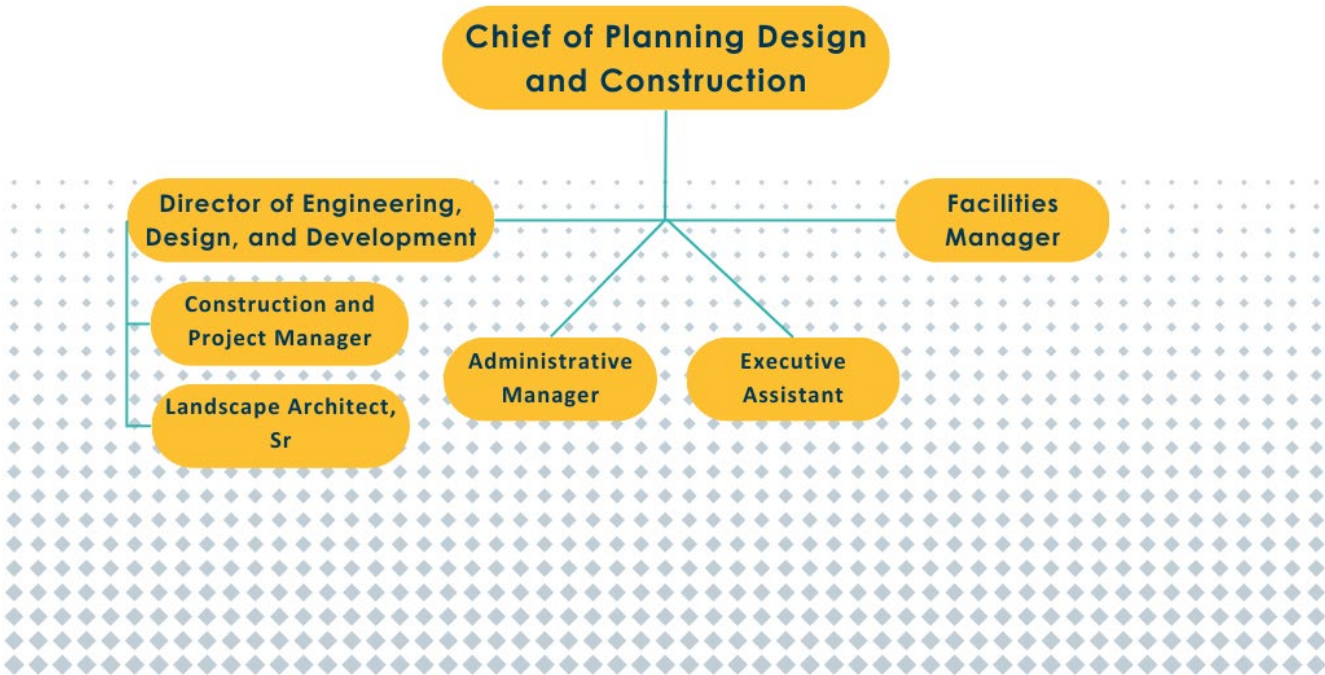
## FACILITY & DEVELOPMENT

### 2023 – 2025 STRATEGIC INITIATIVE GOALS

FINANCIAL RESPONSIBILITY	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
5. Strengthen long-term financial sustainability through revenue diversification.	<ol style="list-style-type: none"> <li>1. Complete the nexus studies for Regional and local Fire and Park Impact Fees.</li> <li>2. Update Park and Fire Impact fees based on findings of nexus studies.</li> </ol>
6. Guarantee transparency, accountability, and innovation in all District processes.	<ol style="list-style-type: none"> <li>1. Improve expenditure tracking, development of standard operating procedures, consultant contracts monitoring, and records retention.</li> <li>2. Implement the Facilities Division work order component of the new “Cityworks” asset management software system.</li> </ol>
HIGH-QUALITY WORKFORCE	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
8. Recruit highly qualified candidates with diverse experiences and backgrounds.	<ol style="list-style-type: none"> <li>1. Continue to align staffing and resources for the Facilities and Development Department. Including the completion of hiring processes for the Construction Inspector and Administrative Manager.</li> </ol>
SERVICE TO THE COMMUNITY	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
11. Design and construct an environmentally responsible physical environment to match the development and growth of the community.	<ol style="list-style-type: none"> <li>1. Oversee and report to the Board annually on CAP/SAP implementation plan.</li> <li>2. Complete construction of Fire Station 77.</li> <li>3. Complete construction of the CORE Recreation Center.</li> <li>4. Complete all phases of projects identified in the 23-24 fiscal year CIP update.</li> <li>5. Complete biennial update of 2024-2029 CIP. Complete phase 1 concept plan, cost estimate, construction documents, and bidding process for Administration Building Solar and Parking Lot Improvement project.</li> <li>6. Complete Community Outreach, Concept plans, and Construction documents for three new parks (15 acres) Unity, Sun Grove, and Mendes.</li> <li>7. Provide comments and develop Conditions of Approval for remaining development projects in the Southeast Policy Area and Laguna Ridge.</li> <li>8. Provide review comments on the Bilby Ridge Specific Plan, Elk Grove Crossing Specific Plan, and other plans within the Sphere of Influence (SOI) areas south of Kammerer Road and Bilby Road.</li> <li>9. Develop an infrastructure plan for the transition of fleet to electric. Track grant opportunities associated with electrification and apply for such grants when opportunities arise.</li> </ol>



## Facility & Development Department Organization Chart



### Budgeted Positions:

Title	Authorized Positions
Administrative Manager	1
Building Maintenance Supervisor	1
Building Maintenance Worker, Sr.	4
Chief of Planning Design and Construction	1
Construction Inspector	1
Construction Project Manager	1
Engineering, Development, and Design Director	1
Executive Assistant	1
Facilities Manager	1
Landscape Assistant	1
Landscape Architect, Sr.	1
<b>TOTAL</b>	<b>14</b>

## FACILITY & DEVELOPMENT DEPARTMENT BUDGET DETAIL

The General Fund funds the Facility & Development Department's operating budget. The budget includes personnel services, services and supplies, and contingency costs for constructing and maintaining District landscapes and facilities.

<b>Facility &amp; Development</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Amended Budget</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Proposed</b>
<b>Revenues</b>				
<b>General Fund</b>				
Interest Income & Other Revenues	\$27,230	\$0	\$0	
<b>Sub-total before Transfers in</b>	<b>\$27,230</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfers In	\$1,777	\$272,368	\$0	
<b>TOTAL REVENUES</b>	<b>\$29,007</b>	<b>\$272,368</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>				
<b>General Fund</b>				
Personnel Services	\$735,163	\$884,620	\$889,288	\$938,121
Services & Supplies	\$532,665	\$687,433	\$255,972	\$262,180
Capital Outlay & Contingency	\$22,159	\$13,000	\$68,169	\$68,169
<b>Sub-total before Transfers out</b>	<b>\$1,289,987</b>	<b>\$1,585,053</b>	<b>\$1,213,429</b>	<b>\$1,268,470</b>
Transfers Out	\$0	\$281,064	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,289,987</b>	<b>\$1,866,117</b>	<b>\$1,213,429</b>	<b>\$1,268,470</b>

# FIRE DEPARTMENT



The Cosumnes Fire Department saves lives and protects the community through prevention, preparedness, and emergency response in a timely, courteous, and effective manner.

## **FIRE DEPARTMENT**

For more than a century, the Cosumnes Fire Department (CFD) and its predecessor agencies have maintained a commitment to providing extraordinary service through prevention, preparedness, and emergency response to the District, which includes the Cities of Elk Grove and Galt, in a timely, courteous, and effective manner. The CFD is comprised of the Office of the Fire Chief, two branches (Operations and Administration & Support Services), three divisions (Emergency Medical Services, Fire Prevention, and Training & Special Operations), Fleet Maintenance, and other support services areas, including logistics, staffing, and disaster preparedness. Deputy Fire Chiefs lead the two branches; Assistant Fire Chiefs lead the three divisions; a Fleet Manager leads Fleet Maintenance; and an Administrative Battalion Chief leads the support services areas. The community is protected through the 9-1-1 system, which includes responses by a Shift Operations Battalion Chief who manages personnel and resources throughout nine strategically placed fire stations.

### **OFFICE OF THE FIRE CHIEF**

The Office of the Fire Chief is responsible for department financial and budget management, contract and grant administration, policy oversight, external influences, strategic planning, accreditation management, and department process alignment. The Office of the Fire Chief is staffed by the Fire Chief, an Executive Assistant, an Administrative Manager, a Management Analyst, and an Administrative Specialist. The Office of the Fire Chief ensures that the Fire Department's personnel work in concert to support and provide fire suppression, EMS, special operations, fire prevention, emergency management, and disaster preparedness services to the community.

### **ADMINISTRATION & SUPPORT SERVICES BRANCH**

A Deputy Fire Chief leads the Administration & Support Services Branch. The Branch is responsible for the Fire Prevention Division, Training and Special Operations Division, Fleet Maintenance, Logistics, Staffing, Emergency Management, and Disaster Preparedness. The divisions are led by Assistant Fire Chiefs, Fleet Maintenance is led by a Fleet Manager, and the support services areas are led by an Administrative Battalion Chief.

#### **Fire Prevention**

Fire Prevention provides the District with specialized community risk reduction and prevention services related to fire, life, occupational, property, and environmental safety. To help keep the community and emergency responders safe, personnel are responsible for fire code enforcement, fire and life safety inspection for new and existing occupancies, construction and development plan reviews and inspections, wildland preseason hazard mitigation, public education, and fire origin and cause investigation. The division also liaises with our law enforcement partner agencies, including arson and post-blast investigations. Some fire prevention services are also provided to the Wilton Fire Protection District under a Board adopted formal agreement.

#### **Training and Special Operations**

The Training and Special Operations Division delivers training programs and cultivates professional development among Fire Department personnel. Training and drills include but are not limited to company/command level firefighting for structures, wildland, industrial, and transportation; hazardous materials incidents; rescue; and emergency medical services. The Division is also responsible for conducting recruit fire academies, which provide exceptional training to newly hired firefighters. Special Operations offers 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.



## **Fleet Maintenance**

The 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 personnel are tasked with servicing and repairing the Department's apparatus, vehicles, and equipment so they are ready to respond to emergencies. Personnel is charged with scheduling, servicing, and tracking preventive maintenance and repairs on all Fire Department vehicles and apparatus and some District vehicles; outfitting new vehicles with the necessary equipment; installing all radio and mobile data computer (MDC) equipment on new Fire Department vehicles; complete build-up of all personnel vehicles; performing emergency radio repair and maintenance; and maintaining, testing, and fit testing self-contained breathing apparatus (SCBA) equipment.

## **Support Services**

Support Services is responsible for logistical support, staffing, recruitment and hiring, media relations, and disaster preparedness. Logistics personnel are responsible for ordering and maintaining required equipment and supplies for Department members to carry out the mission and serve the community. Staffing ensures all 9-1-1 resources are staffed 24 hours every day of the year. Disaster Preparedness is coordinated by the Administrative Battalion Chief across the Fire Department and the District and collaboratively with the City of Elk Grove, City of Galt, and Sacramento County Office of Emergency Services. This includes the management of the Community Emergency Response Team (CERT), a community-based program devoted to providing disaster-trained volunteers to supplement fire service and law enforcement personnel in a significant emergency or disaster.

## **OPERATIONS BRANCH**

A Deputy Fire Chief leads the Operations Branch. The Branch provides leadership and management of shift-based emergency personnel who respond to and mitigate emergencies throughout the community, including fires, vehicle collisions, hazardous materials spills, EMS, rescue services, special operations, and public assistance incidents. It also manages operations-based programs, including emergency vehicle and equipment acquisition. The Branch includes the EMS Division, led by an Assistant Fire Chief and Shift Operations, which includes three shifts (A, B, C) each led by a Battalion Chief.

## **Emergency Medical Services (EMS)**

The Fire Department provides advanced life support (ALS), pre-hospital care, and ambulance transportation from fire apparatus and medic units throughout the District, including the Cities of Elk Grove and Galt. CFD is also the primary ambulance transportation provider for southern Sacramento County, including the Wilton, Herald, Courtland, and Walnut Grove Fire Districts. The EMS Division supports the 24-hour operation of nine ALS engine companies, one ALS ladder truck company, and eight ALS transporting ambulances. The division utilizes a Mobile Training Unit (former ambulance) to bring realistic training to units in the field. This allows on-duty personnel to engage in practical simulation-based training while still being able to respond to emergencies.

## **Shift Operations**

The Shift Operations section provides all-hazards emergency response for the community on a three-shift basis, 24 hours per day, out of eight fire stations, with a ninth fire station being constructed in 2023. Each shift Battalion Chief leads personnel who staff nine ALS fire engines, one ALS ladder truck company, and eight ALS ambulances with a minimum daily shift strength of 48 personnel. Those staffed units also cross-staff eight wildland firefighting engines, two water tenders, one mobile air unit, two rescue boats, and one heavy rescue unit.

## FIRE DEPARTMENT

### 2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS

SAFETY & MITIGATING RISK	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
2. Integrate compliance with applicable safety regulations in all operations.	1. Developed a senior-level fire investigation position. 2. Completed all four objectives within Goal 2C “Conduct vegetation management inspections to mitigate fire and life safety hazards.”
3. Strengthen emergency preparedness and readiness of emergency management systems.	1. Responded to 22,936 calls for service in 2021, 75.62% of which were Rescue and EMS Incidents. Responded to 24,555 calls for service in 2022, 75.56% of which were Rescue and EMS Incidents. 2. Increased number of qualified rescue personnel in the Department. 3. Operationally addressed District and community needs associated with the COVID-19 pandemic. 4. Continued discussions with fire service leaders and hospital executives focusing on improving ambulance patient offload times to ensure more effective safety and quality of life for the community. 5. New Structure/Type I Engines were placed into service at Station 45 in Galt and Station 71 in Elk Grove. 6. Deployed Engine and Medic 77 to meet the Board-approved response time goal. 7. Developed a Telemedicine program for advanced life support providers.
FINANCIAL RESPONSIBILITY	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
5. Strengthen long-term financial sustainability through revenue diversification.	1. Added “Wall Time” fee to Book of Fees to recover costs for extended ambulance patient offload times greater than 20 minutes. 2. Received a \$7,000 grant from The Dickey Foundation for protective gear and equipment for incoming apparatus and personnel. 3. Received \$435,456 grant from the Federal Emergency Management Agency (FEMA) Assistance to Firefighters Grant (AFG) 2020 for rescue equipment, cardiac monitors/defibrillators, and gurneys. 4. Submitted a grant application for \$8,414,424 to the Federal Emergency Management Agency (FEMA) Staffing for Adequate Fire and Emergency Response (SAFER) for funding for 18 new firefighter positions. 5. Submitted a grant application for \$698,773 to the Federal Emergency Management Agency (FEMA) Assistance to Firefighters Grant (AFG) 2022 for professional development and training. 6. Submitted a grant application for \$338,197 to the California Office of Traffic Safety (OTS) for new extrication equipment.

**FINANCIAL RESPONSIBILITY (CONTINUED)**

5. Strengthen long-term financial sustainability through revenue diversification.	7. Analyzed the Department's mutual aid participation and cost recovery methods for all expenditures and revenue associated with each deployment. Fiscal Year 2022-23 is estimated to result in 8,500+ personnel hours and 1,400+ vehicle hours, with \$2.0M associated revenue.
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**HIGH-QUALITY WORKFORCE**

<b>STRATEGIC OBJECTIVE</b>	<b>2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS</b>
7. Promote a workplace climate that is welcoming and conducive to the success of all employees.	1. Delivered pilot sessions of the Company Officer Development Program to current and acting captains. This 13-module program for future company officers is in development. Modules 1-9 have been delivered on mental performance, stress response, investigations, fire station leadership, and leadership and decision-making for fire, EMS, rescue, and wildland incidents.

**SERVICE TO THE COMMUNITY**

<b>STRATEGIC OBJECTIVE</b>	<b>2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS</b>
10. Provide responsive programs and services for our diverse and growing community	1. Completed 100% of State Mandated and Target Hazard Inspections. 2. Adopted the Cosumnes Fire Department 2022-2027 Strategic Plan. 3. Fire Prevention trained three fire inspectors as fire investigators. It established a rotating weekend coverage plan, consistent with continuing to develop Fire Department staff's Fire Investigation capabilities to provide redundant availability to ensure well-trained, competent Fire Investigation is always available. 4. Trained additional inspectors to perform complex plan reviews. 5. Created and maintained Fire Prevention Standards on the Department Website.
11. Design and construct an environmentally responsible physical environment to match the development and growth of the community.	1. Maintained a fleet of Fire apparatus and District vehicles to District standards and performed service and repairs as needed.
12. Establish and cultivate partnerships that advance the District's commitment to service.	1. Entered into an agreement with the Sacramento Regional Fire/EMS Communications Center (SRFECC) for services for the position of Chief Executive Director to be staffed by a Deputy Fire Chief from February 1, 2022, to June 30, 2024. 2. Maintained positive labor/management relations. 3. The Deputy Chief of Operations serves as the Operational Area Coordinator for all fire and rescue mutual aid resources from Sacramento County for the 2022 and 2023 calendar years.



DIVERSITY, EQUITY & ACCESS	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
13. Provide equitable access to District services, events, and activities that further develop diversity and inclusion in our community.	<ul style="list-style-type: none"> <li>1. Completed probationary testing for Recruit Academy 2021-01.</li> <li>2. Completed Recruit Academy 2022-01 and Recruit Academy 2022-02.</li> <li>3. Hosted three Elk Grove Unified School District Civic Summer Program interns.</li> <li>4. Evaluated and updated distribution groups for email communication to ensure timely communication to proper stakeholders.</li> </ul>
14. Develop and support policies and procedures that promote diversity, equity, and inclusion.	<ul style="list-style-type: none"> <li>1. Continued active participation in the Sacramento Regional Fire Diversity Committee and implemented best practices for recruitment, retention, and advancement with a recently published Regional Diversity Strategic Plan.</li> </ul>

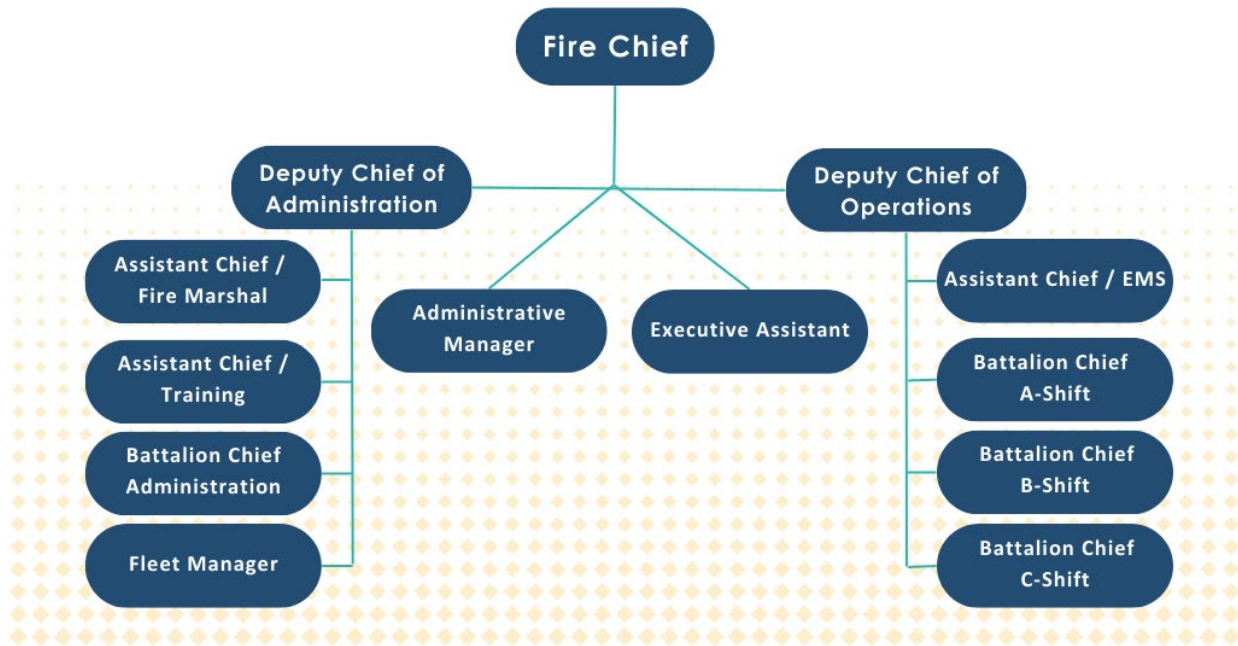
## FIRE DEPARTMENT

### 2023 – 2025 STRATEGIC INITIATIVE GOALS

SAFETY & MITIGATING RISK	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
1. Promote a culture of safety and risk reduction.	1. Partner with local law enforcement on training in Active Shooter/Intentional Mass Casualty Incidents (IMCI).
3. Strengthen emergency preparedness and readiness of emergency management systems.	<p>1. Complete the updated Standards of Cover and implement recommendations.</p> <p>2. Begin and complete the Center for Public Safety Excellence (CPSE) Accreditation.</p> <p>3. 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.</p> <p>3. Implement Tablet Command platform for rapid alerting and better-informed response of personnel.</p> <p>4. Conduct NFPA 921-compliant fire investigations consistently and efficiently. Add additional firefighters to the Fire Investigation Unit and train them to NFPA 921 standards.</p> <p>5. Complete the Community Risk Assessment and perform a comprehensive Community Risk Analysis to develop a Community Risk Reduction Plan to address specific Risks.</p> <p>6. Evaluate the need for improved response technology, such as Smart Traffic signals.</p>
FINANCIAL RESPONSIBILITY	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
4. Establish and implement a comprehensive fiscal stability plan to address the General Fund's long-term structural deficit.	1. Based on current and projected call volume and UHUs, develop and maintain staffing projections for the next ten years.
5. Strengthen long-term financial sustainability through revenue diversification.	<p>1. Continue to analyze the Department's mutual aid participation and cost recovery methods for all expenditures and revenue associated with each deployment.</p> <p>2. Evaluate the need for Department or District-wide collections services to recover costs from specific services, such as plan checks, weed abatement, and field inspections.</p>
6. Guarantee transparency, accountability, and innovation in all District	1. Evaluate current Department methods for the use and storage of records and files and update to utilize new technology, as addressed in the District's Information Technology Strategic Plan, to meet the needs of personnel.

FINANCIAL RESPONSIBILITY (CONTINUED)	
6. Guarantee transparency, accountability, and innovation in all District processes.	2. Maximize using the Department's inventory management system (Operative IQ) and explore implementing a District-wide logistics program.
HIGH-QUALITY WORKFORCE	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
7. Promote a workplace climate that is welcoming and conducive to the success of all employees.	1. Continue to develop succession management processes. 2. Develop awareness of generational differences and communication styles and evaluate methods to create access and inclusion to help build a united Department.
SERVICE TO THE COMMUNITY	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
10. Provide responsive programs and services for our diverse and growing community	1. Implement Clariti Software program to increase efficiency and accuracy for plan reviews, inspections, and investigations.
11. Design and construct an environmentally responsible physical environment to match the development and growth of the community.	1. Complete construction and opening of Fire Station 77. 2. Utilize modern business practices to inventory, assess, analyze, and plan for the replacement/remodel of facilities and associated equipment. 3. Maintain an apparatus fleet replacement plan that meets the community's needs and supports the District's Climate Action Plan/Sustainability Action Plan.
12. Establish and cultivate partnerships that advance the District's commitment to service.	1. Continue to maintain positive labor/management relations.
DIVERSITY, EQUITY & ACCESS	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
14. Develop and support policies and procedures that promote diversity, equity, and inclusion.	1. Promote diversity, equity, and inclusion. 2. Develop and implement a Department Fire Explorer program to mentor and inspire high school students for a career in emergency services. 3. Improve internal departmental communication to maximize effective messaging in a safe and open environment.
15. Expand the voice of all residents in service delivery, through regular community engagement and outreach.	1. Improve external communication through social media.

## Fire Department Organization Chart



### Budgeted Positions:

Title	Authorized Positions	Title	Authorized Positions
Administrative Assistant	3	Fire Engineer	30
Administrative Manager	1	Fire Inspector 1	2
Administrative Specialist	3	Fire Inspector 2	3
Assistant Fire Chief	3	Firefighter	103
Battalion Chief	4	Fleet Manager	1
Deputy Chief	2	General Equipment Mechanic I	4
Deputy Fire Marshal	2	General Equipment Mechanic II	1
Executive Assistant	1	Logistics Technician	1
Fire Captain	30	Management Analyst	2
Fire Captain - EMS	2	Performance & Development Coord.	1
Fire Captain - Special Operations	1	Performance & Development Coord., Asst	1
Fire Captain - Training	2	Public Education Officer	1
Fire Chief	1	<b>TOTAL:</b>	<b>205</b>

## FIRE DEPARTMENT BUDGET DETAIL

The General Fund and Measure E support the Fire Department's budget. The General Fund covers the department's general operating costs, and Measure E funds are used for various expenses related to improving response time to fire and medical emergencies.

Fire Department	FY 2021-22 Actuals	FY 2022-23 Amended Budget	FY 2023-24 Proposed	FY 2024-25 Proposed
<b>Revenues</b>				
<b>General Fund</b>				
EMS Revenues	\$14,308,887	\$18,847,346	\$17,928,684	\$18,694,773
Plan Review and Inspection Fees	\$1,739,344	\$1,523,222	\$1,504,446	\$1,533,851
Federal/State Grants	\$5,557,319	\$4,265,062	\$3,727,713	\$2,188,000
Interest and Other Revenues	\$2,899,523	\$1,997,775	\$3,779,627	\$2,515,264
<b>Sub-total before Transfers in</b>	<b>\$24,505,073</b>	<b>\$26,633,405</b>	<b>\$26,940,470</b>	<b>\$24,931,888</b>
Transfers In	\$222,121	\$500	\$0	\$0
<b>Total General Fund</b>	<b>\$24,727,194</b>	<b>\$26,633,905</b>	<b>\$26,940,470</b>	<b>\$24,931,888</b>
<b>Measure E</b>				
Intergovernmental Transfer	\$0	\$0	\$4,500,000	\$4,635,000
<b>TOTAL REVENUES</b>	<b>\$24,727,194</b>	<b>\$26,633,905</b>	<b>\$31,440,470</b>	<b>\$29,566,888</b>
<b>Expenditures</b>				
<b>General Fund</b>				
Personnel Services	\$53,563,979	\$55,833,762	\$56,491,687	\$58,634,542
Services & Supplies	\$6,268,768	\$9,735,310	\$11,506,429	\$11,607,811
Capital Outlay & Contingency	\$2,778,119	\$842,480	\$721,800	\$49,300
<b>Sub-total before Transfers out</b>	<b>\$62,610,866</b>	<b>\$66,411,552</b>	<b>\$68,719,916</b>	<b>\$70,291,653</b>
Transfers Out	\$2,133,179	\$2,858,690	\$1,949,554	\$1,760,358
<b>Total General Fund</b>	<b>\$64,744,045</b>	<b>\$69,270,242</b>	<b>\$70,669,470</b>	<b>\$72,052,011</b>
<b>Measure E Fund</b>				
Personnel Services	\$0	\$0	\$781,759	\$2,027,327
Services & Supplies	\$0	\$0	\$686,896	\$476,872
Capital Outlay & Contingency	\$0	\$0	\$1,933,111	\$613,500
<b>Sub-total before Transfers out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,401,766</b>	<b>\$3,117,699</b>
Transfers Out	\$0	\$0	\$98,550	\$101,507
<b>Total Measure E Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,500,316</b>	<b>\$3,219,206</b>
<b>TOTAL EXPENDITURES</b>	<b>\$64,744,045</b>	<b>\$69,270,242</b>	<b>\$74,169,786</b>	<b>\$75,271,217</b>



# PARKS & RECREATION DEPARTMENT



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



## PARKS & RECREATION DEPARTMENT

The Parks & 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 trail 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, Measure E, Landscape and Lighting (L&L) Assessment Funds, and the Golf Enterprise Fund.

- **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** - includes all land management activities at parks, streetscapes, trails, Emerald Lakes Golf Course, and other owned greenspaces. In addition, the Division supports 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 and Aquatic Complex. Training is conducted year-round following the American Red Cross Lifeguard Training program guidelines.
- The Sports, Teens, and Recreation Adventures (RAD) section includes youth and adult leagues, youth and adult drop-in programs, camps and classes, and field, tennis, and gym rentals. Staff work with community sports groups to provide fields for practice, games, and tournaments. In Teens we provide after-school and evening activities. This teen taxi service brings middle school and high school kids to the teen center, teen summer camp, teen action committee, teen leadership committee, and the Grove Teen Center staffing for rentals.
- The Youth Development and Classes section includes Buddy Bunch, Toddler Time, Preschool, Kid Central Before and After School, Off-Track Day Camp, Summer Camp, and Specialty summer camps such as art, nature, music, and theatre. This section also oversees all contracted instructors and instructors on staff who teach a variety of educational, fitness, dance, martial arts, and enrichment classes.
- The Partnerships and Events section includes the management of the Community Support Program, Equitable Partnership Program, and special event rentals. This section also coordinates regional and community events that strengthen community image and sense of place by engaging residents in recreation experiences at their local parks and facilities.
- 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 the department's recreation and community centers, including the management and operations of the City of Elk Grove's Aquatic Center. Staff is also responsible for coordinating and scheduling security services and facilitating rentals.
- The Park Ranger Program consists of educating park patrons on rules, regulations, and best practices to gain compliance through education and not enforcement. Park Rangers visited an average of 752 parks per month.

## SERVICES FUNDED BY LANDSCAPE AND LIGHTING (L&L) ASSESSMENTS

The Landscape & Lighting Assessment District generates revenue within 13 benefit zones and six overlay zones ([Exhibit E](#)). The work performed and improvements proposed within the assessment district and the costs paid from the levy of assessments provide special benefits 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 owned by the District. This work intends to enhance the aesthetic, environmental, and economic value of the properties located within the District.

District staff assigned to the assessment district perform duties such as supervising 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.

## SERVICES FUNDED BY MEASURE E

The Parks & Recreation Department utilizes Measure E funding for budget action items aligned with community-identified priorities. The priorities applicable to the District's Parks & Recreation Department include maintaining clean and safe public areas and youth gang/crime prevention. The district will keep clean and safe public areas by hiring additional staff to expand the urban forest management and park ranger programs. Measure E funding will also be used to revitalize existing parks and replace park infrastructure that has reached the end of its useful life, upgrading irrigation infrastructure to improve water efficiency practices, enhance the safety of sidewalks and trail surfaces, and enhance the park system's maintenance. The District will also support youth gang/crime prevention by hiring additional staff to provide youth and teen programs, events, trips and outings, and expanding the scholarship program.

## SERVICES FUNDED BY ENTERPRISE FUNDS

The Emerald Lakes Golf Course includes operating and maintaining a 9-hole, par 33 golf course encompassing 48 acres. Located at the golf course is a golf shop, a covered driving range, and practice area. In-house staff employees teach golf lessons. Staff maintain all areas of the golf course and common areas, including the parking lot.

## PARKS & RECREATION

### 2021–2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS

SAFETY & MITIGATING RISK	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
2. Integrate compliance with applicable safety regulations in all operations.	1. Developed an Asset Management Program. Staff participated in implementing a computerized maintenance management system (CMMS) which maps the District's assets, tracks work performed against the asset, and is the District's work order software, assigning work and inspections to staff.
FINANCIAL RESPONSIBILITY	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
4. Establish and implement a comprehensive fiscal stability plan to address the General Fund's long-term structural deficit.	1. The Emerald Lakes Golf Course shifted from the General Fund to an Enterprise Fund at the recommendation of the District's auditors. This shift allows funds to be reinvested in the course, expanding programs and revenue potential.
HIGH-QUALITY WORKFORCE	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
7. Promote a workplace climate that is welcoming and conducive to the success of all employees.	<p>1. Invested in staff and their career growth potential by offering training and self-awareness techniques via the Strength Finders 34 Strong program.</p> <p>2. The recently adopted MOU with Teamsters Local 150 and 853 included specific funds earmarked for professional development.</p>
SERVICE TO THE COMMUNITY	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
10. Provide responsive programs and services for our diverse and growing community	1. Expanded the Park Ranger Program, which consists of educating park patrons on rules, regulations, and best practices to gain compliance through education and not enforcement. Park Rangers conducted 752 park visits per month.
11. Design and construct an environmentally responsible physical environment to match the development and growth of the community.	<p>1. Implemented projects that expanded capacity and increased usability at existing parks and facilities. Most notably, the re-utilization of the building at Beeman Park as a Recreation Center, serving members of the neighborhood community.</p> <p>2. Completed the Biennial update to the Park Maintenance Management Plan.</p>
12. Establish and cultivate partnerships that advance the District's commitment to service.	<p>1. Implemented an equitable partnership program based on criteria consistent with the Department's Mission, Vision, and Goals.</p> <p>2. The L&amp;L Districts Advisory Committee completed an audit of the District's park web pages and made recommendations that staff implemented.</p> <p>3. The Board of Directors appointed a new member representing Benefit Zone 2 – Camden.</p>

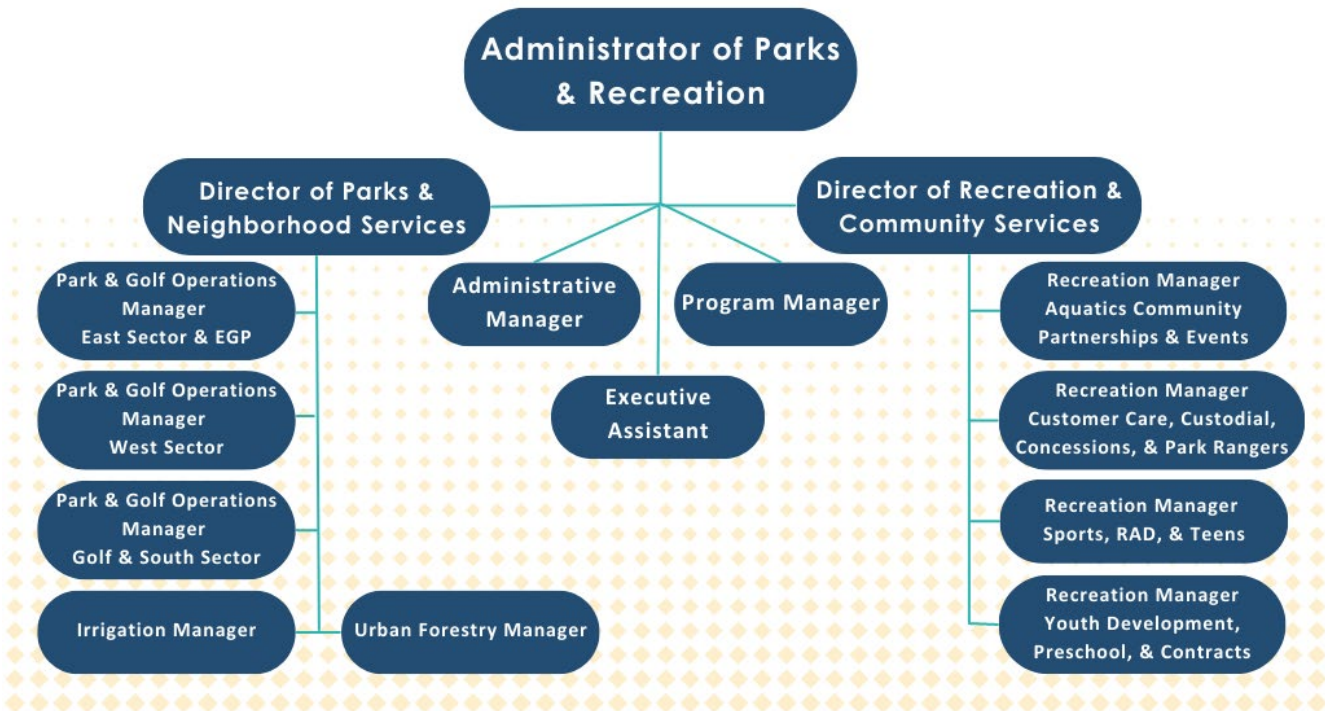
DIVERSITY, EQUITY & ACCESS	
STRATEGIC OBJECTIVE	2021 – 2023 STRATEGIC INITIATIVE ACCOMPLISHMENTS
14. Develop and support policies and procedures that promote diversity, equity, and inclusion.	1. Implemented the equity statement identified by the Cosumnes Board of Directors while developing and enhancing current program offerings and services promoting cultural awareness, diversity, and inclusion. This also includes ongoing bias awareness training, a DEI page on the website, and a video welcoming all to our organization.

## PARKS & RECREATION

### 2023–2025 STRATEGIC INITIATIVE GOALS

SAFETY & MITIGATING RISK	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
2. Integrate compliance with applicable safety regulations in all operations.	1. Use the Asset Management Program to expand the District's Tree canopy tracking and employ an Urban Forestry Manager to develop and implement best practices to reduce potential risks.
FINANCIAL RESPONSIBILITY	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
5. Strengthen long-term financial sustainability through revenue diversification.	1. Seek opportunities to expand the use of the Emerald Lakes Golf Course creatively and innovatively, thus developing the potential for increased revenue.  2. Continue to seek alternative funding sources to provide equitable park maintenance practices throughout the park system.
HIGH-QUALITY WORKFORCE	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
7. Promote a workplace climate that is welcoming and conducive to the success of all employees.	1. Invest in staff and their career growth potential by offering training and self-awareness techniques via the Strength Finders 34 Strong program.
9. Develop criteria to evaluate contractor and consultant effectiveness, and where appropriate transition services to in-house personnel.	1. Continue to identify opportunities to transition work performed by contractors to in-house when financially feasible.
SERVICE TO THE COMMUNITY	
STRATEGIC OBJECTIVE	2023 – 2025 STRATEGIC INITIATIVE GOALS
10. Provide responsive programs and services for our diverse and growing community	1. Staff will continue to evaluate current programs and events using the mission-based decision-making tool. We will seek to provide more free or low-cost events and programs in neighborhood parks and smaller gathering spaces that provide the opportunity to increase a sense of community and foster more community engagement.
11. Design and construct an environmentally responsible physical environment to match the development and growth of the community.	1. Staff will continue evaluating recommendations to implement the District's Climate Action/Sustainability Action Plan. Focus areas will include creating and adopting an environmentally sustainable Urban Forest Management Plan and an Integrated Pest Management Plan.  2. Staff will evaluate the feasibility of incorporating electric vehicles and/or equipment into the Division's fleet when options are available.  3. Use the District'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.

# Parks & Recreation Department Organization Chart



## Budgeted Positions:

Title	Authorized Positions	Title	Authorized Positions
Administrative Assistant	6	Park and Golf Operations Manager	3
Administrative Manager	1	Park Ranger	3
Administrative Specialist	1	Park Ranger Supervisor	1
Administrator of Parks & Recreation	1	Parks & Recreation Director	2
Executive Assistant	1	Park Maintenance Supervisor	5
Facilities Operations Tech., Sr.	1	Park Maintenance Worker	15
Facilities Operations Technician	2	Park Maintenance Worker, Sr	10
Maintenance Supervisor	1	Preschool Teacher	6
Golf Professional	1	Program Manager	1
Irrigation Manager	1	Recreation Coordinator	17
Landscape Maintenance Inspector	2	Recreation Manager	4
Maintenance Worker I	2	Recreation Supervisor	9
Management Analyst	3	Urban Forestry Manager	1
Park Apprentice	2	<b>TOTAL</b>	<b>102</b>



## PARKS & RECREATION BUDGET DETAIL

The General Fund, Landscape & Lighting Assessment Fund, Measure E Fund, and the Golf Enterprise Fund support the Parks & Recreation budget. The General Fund finances the costs associated with providing recreation services. The Landscape & Lighting Assessment Fund covers expenses related to landscape maintenance. Measure E funds are used by the Parks & Recreation Department to offer community-identified priorities services: 1. Maintaining clean and safe public areas (parks), and 2. Youth gang/crime prevention (recreation). The Golf Enterprise Fund operates and maintains the Emerald Lakes Golf Course.

<b>Parks &amp; Recreation</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Amended Budget</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Proposed</b>
<b>Revenues</b>				
<b>General Fund</b>				
Recreation Service Charges	\$5,383,139	\$7,402,457	\$6,208,735	\$6,508,646
Interest & Other Revenues	\$1,443,327	\$1,712,050	\$2,557,607	\$2,583,607
<b>Sub-total before Transfers in</b>	<b>\$6,826,466</b>	<b>\$9,114,507</b>	<b>\$8,766,342</b>	<b>\$9,092,253</b>
Transfers In	\$77,776	\$534,282	\$169,533	\$145,829
<b>Total General Fund</b>	<b>\$6,904,242</b>	<b>\$9,648,789</b>	<b>\$8,935,875</b>	<b>\$9,238,082</b>
<b>Landscape &amp; Lighting Assessment Fund</b>				
Assessments	\$16,520,275	\$17,871,581	\$18,928,091	\$19,874,511
Service Fees & Charges	\$2,297,687	\$3,320,417	\$3,968,467	\$4,331,437
Interest & Other Revenues	\$730,024	\$1,115,200	\$578,598	\$579,822
<b>Sub-total before Transfers in</b>	<b>\$19,547,986</b>	<b>\$22,307,198</b>	<b>\$23,475,156</b>	<b>\$24,785,770</b>
Transfers In	\$4,879,539	\$7,221,816	\$6,808,884	\$7,052,517
<b>Total L&amp;L Assessment Fund</b>	<b>\$24,427,525</b>	<b>\$29,529,014</b>	<b>\$30,284,040</b>	<b>\$31,838,287</b>
<b>Measure E Fund</b>				
<b>Intergovernmental Transfer</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,250,000</b>	<b>\$2,317,500</b>
<b>Golf Enterprise Fund</b>				
Recreation Service Charges	\$1,659,702	\$1,492,381	\$1,503,651	\$1,533,519
Interest & Other Revenues	\$9,828	\$7,700	\$209,252	\$10,400
<b>Sub-total before Transfers in</b>	<b>\$1,669,530</b>	<b>\$1,500,081</b>	<b>\$1,712,903</b>	<b>\$1,543,919</b>
Transfers In	\$3,966,594	\$432,861	\$376,588	\$500,477
<b>Total Golf Enterprise Fund</b>	<b>\$5,636,124</b>	<b>\$1,932,942</b>	<b>\$2,089,491</b>	<b>\$2,044,396</b>
<b>TOTAL REVENUES</b>	<b>\$36,967,891</b>	<b>\$41,110,745</b>	<b>\$43,559,406</b>	<b>\$45,438,265</b>

<b>Parks &amp; Recreation</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Amended Budget</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Proposed</b>
<b>Expenditures</b>				
<b>General Fund</b>				
Personnel Services	\$7,378,267	\$9,962,881	\$10,508,617	\$11,029,831
Services & Supplies	\$2,841,835	\$3,263,221	\$3,816,727	\$3,863,227
Capital Outlay & Contingency	\$66,403	\$5,000	\$120,000	\$120,000
<b>Sub-total before Transfers out</b>	<b>\$10,286,505</b>	<b>\$13,231,102</b>	<b>\$14,445,344</b>	<b>\$15,013,058</b>
Transfers Out	\$409,071	\$1,175,558	\$692,843	\$491,555
<b>Total General Fund</b>	<b>\$10,695,576</b>	<b>\$14,406,660</b>	<b>\$15,138,187</b>	<b>\$15,504,613</b>
<b>Landscape &amp; Lighting Assessment Fund</b>				
Personnel Services	\$5,046,595	\$6,317,150	\$6,913,860	\$7,243,514
Services & Supplies	\$11,133,682	\$15,235,855	\$15,445,311	\$16,263,198
Capital Outlay & Contingency	\$432,337	\$197,969	\$668,188	\$572,514
<b>Sub-total before Transfers out</b>	<b>\$16,612,614</b>	<b>\$21,750,974</b>	<b>\$23,027,359</b>	<b>\$24,079,226</b>
Transfers Out	\$6,150,336	\$12,570,203	\$9,923,386	\$16,775,097
<b>Total L&amp;L Assessment Fund</b>	<b>\$22,762,950</b>	<b>\$34,321,177</b>	<b>\$32,950,745</b>	<b>\$40,854,323</b>
<b>Measure E Fund</b>				
Personnel Services	\$0	\$0	\$424,786	\$708,217
Services & Supplies	\$0	\$0	\$439,428	\$654,338
Capital Outlay & Contingency	\$0	\$0	\$575,000	\$26,000
<b>Sub-total before Transfers out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,439,214</b>	<b>\$1,388,555</b>
Transfers Out	\$0	\$0	\$632,215	\$665,065
<b>Total Measure E Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,071,429</b>	<b>\$2,053,620</b>
<b>Golf Enterprise Fund</b>				
Personnel Services	\$903,825	\$1,065,593	\$1,232,981	\$1,292,911
Services & Supplies	\$399,430	\$485,045	\$626,010	\$608,571
Capital Outlay & Contingency	\$99,279	\$95,944	\$230,500	\$142,914
<b>Sub-total before Transfers out</b>	<b>\$1,402,534</b>	<b>\$1,646,582</b>	<b>\$2,089,491</b>	<b>\$2,044,396</b>
Transfers Out	\$449,016	\$41,113	\$0	\$0
<b>Total Golf Enterprise Fund</b>	<b>\$1,851,550</b>	<b>\$1,687,695</b>	<b>\$2,089,491</b>	<b>\$2,044,396</b>
<b>TOTAL EXPENDITURES</b>	<b>\$35,310,076</b>	<b>\$50,415,532</b>	<b>\$52,249,852</b>	<b>\$60,456,952</b>

## CAPITAL IMPROVEMENT PROGRAM OVERVIEW

The Capital Improvement Plan (CIP) is a five-year plan for the physical development of all District sites, including, but not limited to parks, facilities, and fire stations. The plan is updated every two years, and although it identifies projects over five years (2022-2027), it includes a focus on projects under development in the initial two-year period (2022-2024). As the District's Strategic Plan recommends, the CIP will include long-term vehicle, apparatus, and equipment expenditures. The CIP is an important planning tool for future sites and the renovation of existing sites. It also outlines project workloads, identifies funding sources, and establishes project priorities. The projects identified reflect the District's commitment to residents to continue to build new parks, facilities, and fire stations while renovating existing ones.

### THE PROCESS

The 2022-2027 CIP was developed by evaluating the status of the 2021-2026 CIP projects and establishing the need for various facility and park development projects. Staff reviewed project budgets, timelines, and funding for accuracy and made adjustments based on current and future conditions, fiscal trendlines, and the projected pace of growth in the community. Staff met with Department Heads to discuss individual projects, align priorities, and identify funding opportunities and constraints, making modifications where necessary before issuing a final draft.

### THE PROJECTS

The CIP includes individual project descriptions, cost estimates, and summaries that outline overall project costs and funding sources. As part of the biennial budget process, the Board of Directors will determine the funding and prioritization of projects. A CIP project is not included in the Fiscal Year budget until approved by the Board of Directors. The five-year CIP consists of 111 projects totaling \$220,880,683, with four projects proposed for future years at \$17,585,000, resulting in a total CIP of 115 projects at \$293,256,484. Projects are funded through a variety of sources, including, but not limited to, Fire Impact Fees, Park Impact Fees, Quimby Fees, Landscape & Lighting Assessments, Mello-Roos Special Taxes, Grants, Reserve Funds, General Funds, and Other Funds. While full funding is not available for all projects identified in the 2022-2027 CIP, the proposed funding sources are identified. When no likely funding source is identified the source is identified as unfunded.

The District categorized projects into five main areas: Administrative Facilities, Fire Facilities, New Parks, Park Facilities, and Park Revitalization.

#### **Administrative Facilities**

This area focuses on constructing or renovating facilities that support administrative functions and services within the District. Projects may include expanding office spaces, conference rooms, upgrading technology infrastructure, and administrative support areas. Significant nonrecurring capital expenditures, along with dollar amounts, are described below. Since capital expenditures are planned one-time expenses primarily funded with revenue dedicated to capital outlay, the financial impact to the District's operating budget is limited to the fiscal year in which the project is allocated operating revenue.

1. Administration Building Solar: The project consists of a canopy-mounted solar system with parking lot improvements at the Administration Building located at 8820 Elk Grove Blvd. The project cost is estimated at \$1,825,000 with funding commitment from debt financing of lease revenue certificate of participation. The project completion is expected by Quarter 2 of 2024.

2. Administration Building Annex Project YDM Demo: The project is to demolish the vacant deteriorated modular building and replace it with a new modular building for office expansion. The project's estimated

cost is \$400,000, to be funded with ARPA funds. The project is expected to be completed by Quarter 2 of 2024.

## **Fire Facilities**

This area includes projects related to constructing, expanding, or renovating fire stations and other facilities dedicated to fire and emergency services. Projects may consist of constructing a new fire station to serve the growing population within District boundaries, renovation and expansion of existing fire station for additional living quarters for safety personnel, fire apparatus, and improved safety features.

Significant nonrecurring capital expenditures, along with dollar amounts, are described below. Since capital expenditures are planned one-time expenses primarily funded with revenue dedicated to capital outlay, the financial impact to the District's operating budget is limited to the fiscal year in which the project is allocated operating revenue.

1. Fire Station 77: The project includes constructing a 9,010-square-foot fire station, a 3,300-square-foot prefabricated metal storage building, and 1.75 acres of site improvements. Other project features include a communications tower, solar panels, and electric vehicle charging stations. The estimated cost for this project is \$11,338,901, with expected project completion in Quarter 4 of 2023. Funding for the project is from debt financing proceeds and future debt payments are paid from Fire Impact Fees.

## **New Parks**

This area focuses on developing entirely new parks within the District, providing the community with green spaces and recreational opportunities. New parks include playgrounds, sports fields, picnic areas, walking trails, and landscaping.

Significant nonrecurring capital expenditures, along with dollar amounts, are described below. Since capital expenditures are planned one-time expenses primarily funded with revenue dedicated to capital outlay, the financial impact to the District's operating budget is limited to the fiscal year in which the project is allocated operating revenue.

1. Derr-Okamoto Community Park Phase 2: The proposed project involves the development of 12 acres of a 24-acre community park. This project includes landscape improvements, youth and adult multipurpose fields, tennis courts, and other amenities to be determined during the community outreach process under the CSD Design Principles. The estimated cost for this project is \$7,280,000, with a \$2,794,057 commitment from the L&L Assessment Fund and \$4,485,943 from Park Impact Fees. The project is expected to be completed in Quarter 4 of 2026.
2. Parksite #9 – Crooked Creek (Unity Park): The proposed project consists of constructing a 4-acre neighborhood park located in East Elk Grove with amenities per CSD Design Principles for local/neighborhood parks. The project also includes reimbursement to Developer per Development Agreement for trail improvements. The District will host two community workshops regarding the design of Unity Park with project completion by Quarter 4 of 2024. The estimated cost for the project is \$2,549,384 and is funded with Park Impact Fees.
3. Parksite K – Mendes: This will be a new 9-acre neighborhood park in the Mendes subdivision in the South East Policy Area. The estimated cost for the project is \$6,540,080, with funding

coming from Laguna Ridge supplemental park fee. Project completion is expected in Quarter 2 of 2025.

4. Sun Grove – Sun Grove is a new one-acre local park with amenities for the local and neighborhood residents. The park will be located in the Sun Grove Development. The project is located in the Laguna Ridge Specific Plan Area and is estimated to cost \$1,047,000. The project will be completed in Quarter 4 of 2024.

### **Park Facilities**

This area encompasses projects aimed to enhance and improve existing park facilities, such as amenities, infrastructure, and recreational offerings. Projects may include the installation of new sports courts, such as basketball and tennis courts, within an existing park to provide additional recreational options for the community. It may also include constructing a new community center within a park, multipurpose rooms, fitness facilities, and meeting spaces for community activities.

Significant nonrecurring capital expenditures, along with dollar amounts, are described below. Since capital expenditures are planned one-time expenses primarily funded with revenue dedicated to capital outlay, the financial impact to the District's operating budget is limited to the fiscal year in which the project is allocated operating revenue.

1. Morse Community Center (CORE Recreation Center): The project is a two-story, 54,000 square-foot recreation and fitness facility on 3-acres of undeveloped land within Morse Community Park, located at the corner of Bellaterra Drive and Fire Poppy Drive. The recreation center will expand recreation programming and increase service levels through individual and group fitness, drop-in and registered activities, sports classes, leagues, and tournaments. The estimated cost for the project is \$30,707,857, with project completion by Quarter 1 of 2025.
2. Jerry Fox Pool Replaster: Phase 1 of the project would include the re-plastering of the pool and any other upgrades that the budget would allow, including pump and pipe upgrades. The estimated cost for the project is \$300,000 with project completion with funding from ARPA funds. Project completion is expected in Quarter 1 of 2024.

### **Park Revitalization**

This area revitalizes existing parks, ensuring they remain vibrant, safe, and appealing to the community. Projects may include renovating deteriorating playgrounds and installing modern play equipment, safety surfacing, and seating areas. It may also involve upgrading park lighting systems, pathways, and signage to improve accessibility and safety and enhance its overall aesthetic appeal.

Significant nonrecurring capital expenditures, along with dollar amounts, are described below. Since capital expenditures are planned one-time expenses primarily funded with revenue dedicated to capital outlay, the financial impact to the District's operating budget is limited to the fiscal year in which the project is allocated operating revenue.

1. Beeman Park Playground Revitalization: The project consists of replacing playground equipment, associated improvements to the play area, and adding a picnic area located in East Elk Grove. The estimated cost for the project is \$968,000, with funding commitments from the L&L Assessment Fund of \$868,000 and ARPA Fund of \$100,000. Project completion is expected in Quarter 2 of 2025.
2. Town Square Park Revitalization: Town Square Park is a 6.2-acre neighborhood park at 3020 Renwick Ave in the West Laguna Neighborhood (Benefit Zone 4). This park is scheduled for a

refresh and amenity upgrade. The estimated cost for the project is \$1,703,574, with project completion in Quarter 3 of 2023.

3. Elk Grove Park Rotary Grove Shade / Trellis Improvement: The project consists of the renovation of the existing Rotary Grove Picnic Area, including the addition of a new trellis/shade structure, paving, benches, picnic tables, and other support amenities. The estimated cost for the project is \$1,630,987, with project completion in Quarter 4 of 2023. This project is funded by ARPA Funds (\$400,000), donations (\$100,000), and Quimby Fees (remaining).

For a comprehensive overview of capital projects, please refer to the District's Capital Improvement Plan (CIP) 2022-2027 at <https://cosumnescsd.gov/992/Financial-Documents>.



Project	Prior Years Spent	Budget 2022-23	Projected 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28	Total 2023-28	Proposed Future Years	Total 5YR CIP + Expenses
<b>ADMINISTRATION FACILITIES</b>											
Administration Building Annex	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$3,000,000	\$0	\$3,000,000
Administration Building Annex Project YDM Demo	\$0	\$400,000	\$10,000	\$390,000	\$0	\$0	\$0	\$0	\$390,000	\$0	\$400,000
Administration Building Board Room Dias	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Administration Building Foundation Drainage	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000	\$0	\$30,000
Administration Building HVAC Repair	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0	\$6,000	\$0	\$6,000
Administration Building Solar	\$4,001	\$1,800,000	\$80,999	\$1,740,000	\$0	\$0	\$0	\$0	\$1,740,000	\$0	\$1,825,000
<b>Five Year CIP Total: 7</b>	<b>\$394,904</b>	<b>\$2,210,000</b>	<b>\$100,999</b>	<b>\$2,216,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$5,216,000</b>	<b>\$0</b>	<b>\$5,711,903</b>
<b>FIRE FACILITIES</b>											
Fire Camera Upgrades at Stations	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	\$0	\$35,000	\$0	\$35,000
Fire Cell Booster Installation at Fire Headquarters Campus	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$0	\$250,000
Fire EMS Electric Gate Install	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Fire EMS Fire Headquarters Parking Lot Improvements	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0	\$100,000
Fire EMS Logistics Backup Generator	\$0	\$0	\$0	\$16,000	\$0	\$0	\$0	\$0	\$16,000	\$0	\$16,000
Fire Headquarters HVAC Replacement	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000
Fire Headquarters Remodel / Expansion	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$0	\$2,000,000	\$0	\$2,000,000
Fire Headquarters Electric Vehicle (EV) Infrastructure	\$0	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0	\$120,000	\$0	\$120,000
Fire Logistics Facility HVAC Replacement	\$0	\$0	\$0	\$33,500	\$0	\$0	\$0	\$0	\$33,500	\$0	\$33,500
Fire Smart Station Alerting System	\$0	\$0	\$0	\$0	\$800,000	\$0	\$0	\$0	\$800,000	\$0	\$800,000
Fire Station 44 Sonitrol System Upgrade	\$0	\$0	\$0	\$3,500	\$0	\$0	\$0	\$0	\$3,500	\$0	\$3,500
Fire Station 45 HVAC Replacement	\$0	\$0	\$0	\$85,500	\$0	\$0	\$0	\$0	\$85,500	\$0	\$85,500
Fire Station 46 Expansion / Renovation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,200,000	\$3,200,000	\$0	\$3,200,000
Fire Station 46 HVAC Replacement	\$0	\$0	\$0	\$36,000	\$0	\$0	\$0	\$0	\$36,000	\$0	\$36,000
Fire Station 46 Kitchen	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000	\$0	\$20,000
Fire Station 70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,370,000	\$8,370,000
Fire Station 71 Remodel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,245,000	\$14,245,000	\$0	\$14,245,000
Fire Station 72 Water Damage Remediation	\$0	\$0	\$0	\$80,000	\$0	\$0	\$0	\$0	\$80,000	\$0	\$80,000
Fire Station 73 Asphalt Repairs	\$0	\$0	\$0	\$193,000	\$0	\$0	\$0	\$0	\$193,000	\$0	\$193,000
Fire Station 74 Roof Repairs	\$0	\$0	\$0	\$0	\$0	\$303,500	\$0	\$0	\$303,500	\$0	\$303,500
Fire Station 74 Training Enhancements	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Fire Station 75 Dorm Remodel	\$0	\$0	\$0	\$0	\$0	\$55,000	\$0	\$0	\$55,000	\$0	\$55,000
Fire Station 77	\$2,016,740	\$6,870,000	\$4,715,505	\$4,656,656	\$0	\$0	\$0	\$0	\$4,656,656	\$0	\$11,388,901
Fire Station 78	\$921	\$0	\$0	\$0	\$0	\$0	\$1,700,000	\$9,300,000	\$11,000,921	\$0	\$11,000,921
Fire Station 79	\$0	\$0	\$0	\$0	\$0	\$0	\$1,800,000	\$8,000,000	\$9,800,000	\$0	\$9,800,000
Fire Station 80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,370,000	\$8,370,000
Fire Station Water Softener Upgrade and Replacement Project	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Fire Training Office and Classrooms	\$0	\$0	\$0	\$0	\$0	\$0	\$6,600,000	\$0	\$6,600,000	\$0	\$6,600,000
Fire Training Scenario Village Facility Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500,000	\$0	\$1,500,000	\$0	\$1,500,000
<b>Five Year CIP Total: 26</b>	<b>\$3,525,565</b>	<b>\$7,025,500</b>	<b>\$4,867,505</b>	<b>\$5,614,156</b>	<b>\$970,000</b>	<b>\$358,500</b>	<b>\$13,600,000</b>	<b>\$34,745,000</b>	<b>\$55,287,656</b>	<b>\$16,740,000</b>	<b>\$80,420,726</b>

Project	Prior Years Spent	Budget 2022-23	Projected 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28	Total 2023-28	Proposed Future Years	Total 5YR CIP + Expenses
<b>NEW PARKS</b>											
Derr-Okamoto Community Park - Phase 2	\$1,653,567	\$0	\$0	\$0	\$4,330,000	\$2,950,000	\$0	\$0	\$7,280,000	\$0	\$8,933,567
Kammerer South Park Property Development	\$0	\$0	\$8,300,000	\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$0	\$8,325,000
Madeira East - South	\$0	\$0	\$0	\$0	\$1,161,000	\$0	\$0	\$0	\$1,161,000	\$0	\$1,161,000
Parksite #9 - Crooked Creek	\$661,583	\$1,704,884	\$20,000	\$1,238,886	\$1,367,531	\$0	\$0	\$0	\$2,606,417	\$0	\$3,288,000
Parksite B - Sheldon Place	\$8,000	\$0	\$0	\$0	\$0	\$1,129,401	\$0	\$0	\$1,129,401	\$0	\$1,137,401
Parksite C - Arcadian Village	\$7,597	\$0	\$0	\$0	\$0	\$3,927,105	\$0	\$0	\$3,927,105	\$0	\$3,934,702
Parksite K - Mendes	\$0	\$0	\$0	\$3,410,000	\$3,130,080	\$0	\$0	\$0	\$6,540,080	\$0	\$6,540,080
Poppy East Park	\$0	\$0	\$0	\$0	\$0	\$324,000	\$1,885,000	\$0	\$2,209,000	\$0	\$2,209,000
Poppy West Park	\$0	\$0	\$0	\$0	\$330,000	\$2,370,500	\$0	\$0	\$2,700,500	\$0	\$2,700,500
Rau Park - Phase 2	\$0	\$0	\$0	\$0	\$0	\$0	\$469,560	\$0	\$469,560	\$0	\$469,560
Sun Grove Park	\$0	\$90,500	\$20,000	\$1,027,000	\$0	\$0	\$0	\$0	\$1,027,000	\$0	\$1,047,000
Wright Park - Phase 2	\$29,437	\$0	\$0	\$80,216	\$3,670,970	\$1,950,000	\$0	\$0	\$5,701,186	\$0	\$5,730,623
<b>Five Year CIP Total: 12</b>	<b>\$73,866,311</b>	<b>\$2,094,076</b>	<b>\$8,971,083</b>	<b>\$5,781,102</b>	<b>\$13,989,581</b>	<b>\$12,651,006</b>	<b>\$2,354,560</b>	<b>\$0</b>	<b>\$34,776,249</b>	<b>\$0</b>	<b>\$60,917,357</b>
<b>PARK FACILITIES</b>											
Albani Recreation Center HVAC Replacement	\$0	\$10,000	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000	\$0	\$10,000
Bartholomew Sports Parks Meeting Room Sonitrol System Upgrade	\$0	\$0	\$0	\$3,500	\$0	\$0	\$0	\$0	\$3,500	\$0	\$3,500
Beeman Park Barn Replacement	\$0	\$0	\$0	\$0	\$0	\$335,000	\$0	\$0	\$335,000	\$0	\$335,000
Eastern Elk Grove Community Center	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000,000	\$0	\$40,000,000	\$0	\$40,000,000
Elk Grove Creek Restroom	\$0	\$0	\$0	\$0	\$0	\$590,000	\$0	\$0	\$590,000	\$0	\$590,000
Elk Grove Park Jerry Fox Swim Center	\$0	\$0	\$0	\$0	\$0	\$3,225,000	\$0	\$0	\$3,225,000	\$0	\$3,225,000
Emerald Lakes Golf Barn Revitalization	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000	\$0	\$200,000
Emerald Lakes Golf Course Driving Range Alterations	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Emerald Lakes Golf Course Electric Gate Install	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Emerald Lakes Golf Miniature Golf Course	\$0	\$0	\$0	\$0	\$0	\$480,000	\$0	\$0	\$480,000	\$0	\$480,000
Emerald Lakes Golf Course Offices	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$645,000	\$655,000	\$0	\$655,000
Emerald Lakes Golf Course Patio Cover	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Emerald Lakes Golf Course Practice Links	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$75,000	\$0	\$75,000
Emerald Lakes Golf Course Pro Shop Counter Replacement	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000	\$0	\$30,000
Emerald Lakes Golf Course Sonitrol System Upgrade	\$0	\$0	\$0	\$2,600	\$0	\$0	\$0	\$0	\$2,600	\$0	\$2,600
Jerry Fox Aquatic Center Pool Replaster	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000	\$0	\$300,000
Johnson Recreation Center HVAC Replacement	\$0	\$0	\$0	\$25,300	\$0	\$0	\$0	\$0	\$25,300	\$0	\$25,300
Laguna Creek Trail Restroom	\$0	\$0	\$0	\$0	\$0	\$0	\$630,000	\$0	\$630,000	\$0	\$630,000
Laguna Town Hall ADA Chair Lift	\$0	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0	\$40,000	\$0	\$40,000
Laguna Town Hall Dry Rot Repair	\$0	\$0	\$503	\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,503
Laguna Town Hall Roof Repairs - Phase 3	\$0	\$0	\$0	\$0	\$0	\$113,000	\$0	\$0	\$113,000	\$0	\$113,000
Morse Park Community Center	\$1,449,250	\$11,607,715	\$5,742,893	\$24,895,000	\$5,812,857	\$0	\$0	\$0	\$30,707,857	\$0	\$37,900,000
Oasis Preschool Facility	\$1,578,855	\$991,194	\$999,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,578,392
Oasis Preschool FF&E	\$0	\$0	\$100,000	\$8,000	\$0	\$0	\$0	\$0	\$8,000	\$0	\$108,000
Oasis Preschool Facility Phase 2	\$176	\$305,000	\$22,025	\$282,799	\$0	\$0	\$0	\$0	\$282,799	\$0	\$305,000
Park & Golf Operations Corp Yard	\$0	\$1,000,000	\$0	\$0	\$8,300,000	\$6,700,000	\$0	\$0	\$15,000,000	\$0	\$15,000,000
Recreation Center at Beeman Park	\$1,041,549	\$0	\$43,451	\$45,000	\$0	\$0	\$0	\$0	\$45,000	\$0	\$1,130,000
WCAC HVAC Repair	\$0	\$5,500	\$0	\$0	\$0	\$30,000	\$0	\$0	\$30,000	\$0	\$30,000
WCAC Waterslide Stairway Replacement	\$0	\$0	\$0	\$350,000	\$0	\$0	\$0	\$0	\$350,000	\$0	\$350,000
<b>Five Year CIP Total: 32</b>	<b>\$4,798,127</b>	<b>\$14,584,909</b>	<b>\$8,118,393</b>	<b>\$25,992,199</b>	<b>\$14,537,857</b>	<b>\$12,113,000</b>	<b>\$40,640,000</b>	<b>\$645,000</b>	<b>\$93,928,056</b>	<b>\$0</b>	<b>\$106,117,229</b>

Project	Prior Years Spent	Budget 2022-23	Projected 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28	Total 2023-28	Proposed Future Years	Total 5YR CIP + Expenses
<b>PARK REVITALIZATION PROJECTS</b>											
Beeman Playground Revitalization	\$3,017	\$0	\$0	\$0	\$401,310	\$0	\$0	\$0	\$401,310	\$0	\$404,327
Castello Playground Revitalization	\$0	\$0	\$0	\$0	\$223,587	\$0	\$0	\$0	\$223,587	\$0	\$223,587
Derr-Okamoto Synthetic Turf Multi-Purpose Fields	\$0	\$0	\$0	\$0	\$0	\$0	\$2,735,000	\$0	\$2,735,000	\$0	\$2,735,000
Elk Grove Park Dog Park Upgrade	\$656	\$0	\$0	\$0	\$47,011	\$0	\$0	\$0	\$47,011	\$0	\$47,667
Elk Grove Park Information Area	\$0	\$0	\$0	\$0	\$0	\$0	\$47,000	\$0	\$47,000	\$0	\$47,000
Elk Grove Park Kloss Softball Complex Renovation	\$0	\$0	\$0	\$0	\$0	\$0	\$5,300,000	\$0	\$5,300,000	\$0	\$5,300,000
Elk Grove Park Lake Improvements	\$0	\$0	\$0	\$0	\$270,000	\$0	\$0	\$0	\$270,000	\$0	\$270,000
Elk Grove Park Lighted Synthetic Turf Multi-Purpose Fields	\$0	\$0	\$0	\$0	\$0	\$0	\$3,535,000	\$0	\$3,535,000	\$0	\$3,535,000
Elk Grove Park Master Plan Development	\$0	\$0	\$4,420,000	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$0	\$4,670,000
Elk Grove Park Pavilion Paving and Patio Upgrades	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$655,000	\$655,000
Elk Grove Park Pirate's Island Playground	\$11,513	\$0	\$0	\$0	\$0	\$2,193,446	\$0	\$0	\$2,193,446	\$0	\$2,204,959
Elk Grove Park Pavilion Security Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190,000	\$190,000
Elk Grove Park Rotary Grove Shade / Trellis Improvements	\$21,454	\$810,000	\$41,545	\$1,147,000	\$0	\$0	\$0	\$0	\$1,147,000	\$0	\$1,209,999
Elk Grove Park Traffic Speed Bumps	\$0	\$0	\$0	\$0	\$0	\$0	\$56,000	\$0	\$56,000	\$0	\$56,000
Elk Grove Park Veterans Memorial Garden	\$123,585	\$69,711	\$65,847	\$4,000	\$142,000	\$0	\$0	\$0	\$146,000	\$0	\$335,432
Elk Grove Rec. Center Playground Revitalization	\$0	\$0	\$0	\$0	\$0	\$0	\$229,320	\$0	\$229,320	\$0	\$229,320
Elk Grove Rec. Center Playground Revitalization #2 (Montessori)	\$0	\$0	\$0	\$0	\$0	\$229,320	\$0	\$0	\$229,320	\$0	\$229,320
Emerald Lakes Golf Course Hitting Bay	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$0	\$70,000	\$0	\$70,000
Emerald Lakes Irrigation Rehabilitation	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$250,000	\$0	\$250,000
Feickert Playground Revitalization	\$0	\$0	\$0	\$0	\$0	\$80,000	\$950,000	\$0	\$1,030,000	\$0	\$1,030,000
Fite and Zehnder Playground Revitalization	\$0	\$0	\$0	\$0	\$0	\$73,500	\$1,146,600	\$0	\$1,220,100	\$0	\$1,220,100
Fleming Park Playground Surface Replacement	\$0	\$0	\$0	\$98,000	\$0	\$0	\$0	\$0	\$98,000	\$0	\$98,000
Hill Playground Revitalization	\$72,675	\$903,177	\$651,331	\$175,500	\$0	\$0	\$0	\$0	\$175,500	\$0	\$899,506
Johnson Park Picnic and Playground Revitalization	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200,000	\$0	\$1,200,000	\$0	\$1,200,000
Jones Park Revitalization	\$0	\$0	\$0	\$0	\$0	\$407,043	\$0	\$0	\$407,043	\$0	\$407,043
Johnston Park Playground Surface Replacement	\$0	\$87,000	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,000
Jungkeit Park Revitalization	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$686,000	\$686,000	\$0	\$686,022
Laguna Community Park Lighted Multi-Purpose Field	\$0	\$0	\$0	\$0	\$0	\$0	\$486,000	\$0	\$486,000	\$0	\$486,000
Laguna Community Park Synthetic Turf Multi-Purpose Field	\$0	\$0	\$0	\$0	\$0	\$0	\$1,850,000	\$0	\$1,850,000	\$0	\$1,850,000
Laguna Town Hall Amphitheater Upgrade	\$0	\$0	\$0	\$0	\$0	\$80,000	\$780,000	\$0	\$860,000	\$0	\$860,000
Laguna West Pedestrian Bridge Repair	\$0	\$0	\$0	\$230,000	\$0	\$0	\$0	\$0	\$230,000	\$0	\$230,000
Lawson Playground Revitalization	\$0	\$0	\$0	\$0	\$0	\$0	\$401,310	\$0	\$401,310	\$0	\$401,310
McConnell Park Phase 2	\$7,532	\$242,468	\$30,000	\$212,468	\$0	\$0	\$0	\$0	\$212,468	\$0	\$250,000
Mendoza Playground Revialization	\$0	\$0	\$0	\$0	\$0	\$0	\$223,587	\$0	\$223,587	\$0	\$223,587
Notoli Park Synthetic Turf Multi-Purpose Field	\$0	\$0	\$0	\$0	\$0	\$1,880,000	\$0	\$0	\$1,880,000	\$0	\$1,880,000
Pinkerton Park Playground Surface Replacement	\$0	\$0	\$0	\$0	\$0	\$125,000	\$0	\$0	\$125,000	\$0	\$125,000
Sheldon Crossing Soundwall Repair	\$19,861	\$91,000	\$11,139	\$82,000	\$0	\$0	\$0	\$0	\$82,000	\$0	\$113,000
Simpson Park Revitalization	\$2,034	\$0	\$0	\$0	\$0	\$0	\$837,966	\$0	\$837,966	\$0	\$840,000
Smedberg Playground Revitalization	\$0	\$0	\$0	\$0	\$0	\$0	\$223,587	\$0	\$223,587	\$0	\$223,587
Springhurst Drive Soundwal Replacement	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$150,000	\$0	\$150,000
Town Square Park Playground Revitalization	\$83,427	\$1,703,574	\$35,580	\$1,584,567	\$0	\$0	\$0	\$0	\$1,584,567	\$0	\$1,703,574
Zimbelman Playground Revitalization	\$0	\$0	\$0	\$0	\$0	\$0	\$579,600	\$0	\$579,600	\$0	\$579,600
<b>Five Year CIP Total: 39</b>	<b>\$11,217,889</b>	<b>\$4,105,761</b>	<b>\$5,549,725</b>	<b>\$4,003,535</b>	<b>\$1,333,908</b>	<b>\$5,068,309</b>	<b>\$20,580,970</b>	<b>\$686,000</b>	<b>\$31,672,722</b>	<b>\$845,000</b>	<b>\$40,089,270</b>
<b>GRAND TOTAL FIVE YEAR CIP PROJECTS: 115</b>	<b>\$93,802,796</b>	<b>\$30,020,246</b>	<b>\$27,607,705</b>	<b>\$43,606,992</b>	<b>\$30,831,346</b>	<b>\$30,190,815</b>	<b>\$80,175,530</b>	<b>\$36,076,000</b>	<b>\$220,880,683</b>	<b>\$17,585,000</b>	<b>\$293,256,484</b>

## APPENDIX A: ACRONYMS

ACFR	Annual Comprehensive Financial Report
AFG	Assistance to Firefighters Grant
ALCP	Asset Life Cycle Plan
ALS	Advanced Life Support
ARPA	American Rescue Plan Act
CalOES	California Office of Emergency Services
CalPERS	California Public Employees' Retirement System
CAP	Climate Action Plan
CED	Chief Executive Director
CEQA	California Environment Quality Act
CERT	Community Emergency Response Team
CIP	Capital Improvement Plan
CFD	Community Facilities District Cosumnes Fire Department
CMMS	Computerized Maintenance Management System
COLA	Cost of Living Adjustment
COVID-19	Coronavirus Disease 2019
CPI	Consumer Price Index
CPSE	Center for Public Safety Excellence
CSD	Community Services District
DEI	Diversity, Equity, Inclusion
EMS	Emergency Medical Services
FEMA	Federal Emergency Management Agency
ERP	Enterprise Resource Planning
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GSRMA	Golden State Risk Management Authority
HVAC	Heating, Ventilation, and Air Conditioning
ISF	Internal Services Fund
IT	Information Technology
L&L	Landscape and Lighting
MCI	Mass Casualty Incident
MDC	Mobile Data Computer
MOU	Memorandum of Understanding
NACSLB	National Advisory Council on State and Local Budgeting
NFPA	National Fire Protection Association
OPEB	Other Post Employment Benefits

OTS	Office of Traffic Safety
PDP	Park Design Principles
RAD	Recreation ADventures
RFP	Request for Proposal
S&P	Standards & Poor's
SAFER	Staffing for Adequate Fire and Emergency Response
SAP	Sustainability Action Plan
SCBA	Self-Contained Breathing Apparatus
SOI	Sphere of Influence
SRFECC	Sacramento Regional Fire/EMS Communications Center
UHU	Unit Hour Utilization

## APPENDIX B: GLOSSARY OF TERMS

**Accrual Basis of Accounting** – The accounting basis the District uses 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 a legislative body grants to incur obligations and make expenditures for specific purposes. This is usually time-limited and must be used by a particular deadline.

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

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

**Available Fund Balance** – Amount of funds available 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 specified period, including appropriations and revenues that finance the various District funds. The District's budget is considered a spending plan and a policy guide.

**Capital Expenditures** – Expenditures for long-term assets like property, equipment, or infrastructure that exceed the \$5,000 capitalization threshold. They differ from regular expenses and are aimed at generating future benefits.

**Capital Improvements** – Expenditures related to acquiring, replacing, or improving the District's infrastructure that either individually or, in some cases, grouped together exceed the \$5,000 capitalization threshold.

**Capital Improvement Program (CIP)** – A long-range construction plan to be incurred each year over several years to meet the District's capital needs for the benefit of the community.

**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.

**Certificate of Participations** – Financial instrument used by governments or public entities to raise funds for infrastructure projects. Investors purchase a share in the future lease revenue generated by the project, rather than owning the asset directly. It represents the investor's ownership interest in the revenue stream and allows entities to fund projects without relying solely on taxpayer funds.

**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. District Departments include Office of the General Manager, Administrative Services, Facility & Development, 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. These may include water purchases, energy purchases, and sewer charges.

**Employee benefits** – Contributions made by the 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 transferring services or property to acquire 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 Cosumnes 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 value over \$5,000. 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 be classified as capital or operational, depending on the grantee.

**Improvements** – Buildings, structures, attachments, annexations, or other land changes 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 distributed explicitly to one operation.

**Infrastructure** - The district's physical assets, including fire stations, community centers, aquatic parks, etc.

**Interest Expense** – Interest costs the District pays on debt service principal outstanding balances.

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

**Land** – A fixed asset that reflects the district's land cost.

- 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.
- Overlay** – Landscape and Lighting sub-assessment zone.
- Parks** – Open space lands of various sizes whose primary purpose is to provide recreation.
- Plan Check Fees** – Fees charged to developers and builders to approve various construction and building plans.
- Policy** – Statement of principle or 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 District.
- Recreation Fees** – Revenue received from programs and special events within the Parks & 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 District.
- Salary & Benefits** – Expenses the District pays employees for regular pay, benefits, sick pay, vacation pay, holiday pay, safety pay, overtime pay, and other miscellaneous pay.
- Senate Bill (SB2557)** – Legislation that authorizes the County of Sacramento to impose a fee for Property Tax administration.
- Services and 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.
- Sales Tax** – a consumption tax imposed by state or local governments on the sale of goods or services consumers pay when making a purchase.
- Unemployment Rate** - Percentage of the total workforce that is unemployed and looking for paid jobs.
- Use Tax** - a sales tax on out of state purchases made for taxable items that will be consumed, stored, or used in the state of residency.

## APPENDIX C: FINANCE POLICY STATEMENTS

Policy #	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	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 must utilize the approved financial system 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 the District cannot or were not paid directly. The District will also reimburse business-related expenses to volunteers authorized to act on behalf of the District.
2110	Accounts Payable	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	Procurement	The Cosumnes Community Services District ("District") Board of Directors ("Board") recognizes the need for materials, supplies, goods, 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") commits to sustainability and will seek to perform purchasing activities that align with the District's mission, vision, and goals. The District engages to business with entities that follow sustainable practices and provide safe and healthy workplaces for employed individuals.
2114	Procurement Card	Cosumnes Community Services District ("District") establishes minimum standards for using the Procurement Card to ensure compliance with procurement policies and procedures. The Procurement Card serves as a means of payment, not as an alternative to the District's procurement policies and procedures.
2116	Acquisition of Assets	The Cosumnes Community Services District ("District") recognizes how the District can secure assets 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 correctly reviewed and approved by the designated District personnel.

Policy #	TITLE	STATEMENT
2120	Food Purchases	Cosumnes Community Services District ("District") funds are used to pay business-related expenses to benefit the District's services, mission, vision, and goals. The District may fund costs 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.
2125	Budget Preparation	The Cosumnes Community Services District ("District") Board of Directors ("Board") will adopt a balanced budget to ensure that needed services provided to the community are within available resources.
2130	Investment of Funds	It is the policy of the Cosumnes Community Services District ("District") to invest public funds in a manner that will provide foremost for the safety of the 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 District's issuance and management of all debt and lease financing activity.
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.
2141	Contract Piggyback LPA Cooperative	The Cosumnes Community Services District ("District") Board of Directors ("Board") recognizes the District may benefit from the use of contract "piggybacking", leveraged procurement agreements ("LPA's"), or cooperative purchasing ("CP"), which allows the District to obtain an optimal bidder via a competitive bidding process conducted by another agency.
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.

Policy #	TITLE	STATEMENT
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 secure 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 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	Fee Modifications	The Cosumnes Community Services District ("District") Board of Directors adopts a Book of Fees to establish various fees imposed by the District, including, without limitation, user fees, fees for service, administrative fees, and development impact fees.
2160	Leases	The Cosumnes Community Services District ("District") has the authority to enter lease agreements as a lessee and a lessor.
2165	Mileage Reimbursement	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 than using a pool vehicle.
2170	Non-Sufficient Funds (NSF) Checks	The Cosumnes Community Services District ("District") allows convenient payment of fees, including personal checks drawn on the bearer's account for the fee amount. Occasionally, personal checks are returned to the District for insufficient funds or other reasons, upon which the District has the right to charge a fee to the originator and collect alternative payment.
2175	Grant Management	The Cosumnes Community Services District ("District") will follow guidelines for financial management and internal controls when applying for and accepting grant awards.
2180	Annual Disclosure	Cosumnes Community Services District ("District") will comply with all applicable federal and state securities laws and promote best practices for preparing the District's Continuing Disclosure Documents.

## **APPENDIX D: LEGISLATIVE OUTLOOK AND WATCH**

The California State Legislature comprises the Senate Assembly and the California State Senate, which convene year-round to draft, review, and propose new legislation. The District closely monitors legislative activities to prepare for the impact if the bills are signed into law. The senate and assembly bills detailed below include current legislation that, if implemented, may have some effect on the District's financial forecast.

### **ASSEMBLY BILL 40**

Assembly Bill 40 requires developing an electronic signature system to track ambulance patient offload time. Local EMS agencies must establish a standard of 30 minutes or less for offload time in 90% of cases. The bill also mandates an audit tool for data accuracy and supports rural hospitals and volunteer EMS providers. Emergency regulations must be adopted by March 1, 2024.

### **ASSEMBLY BILL 297**

Existing law requires the Department of Forestry and Fire Protection to establish a local assistance grant program for fire prevention and home hardening education activities. Under existing law, the Director of Forestry and Fire Protection may, until January 1, 2024, authorize advance payments from a grant program award not to exceed 25% of the total grant award, except as specified. This bill would extend the director's authority to authorize advance payments from a grant program award to January 1, 2034.

### **ASSEMBLY BILL 520**

Existing law establishes the Division of Labor Standards Enforcement and authorizes the Labor Commissioner to investigate complaints and recover unpaid wages. The bill expands liability for unpaid wages to include public entities. It also requires public entities to allow collective bargaining agents to train workers in buildings they own or lease. This bill imposes new obligations on local agencies as a state-mandated local program.

### **ASSEMBLY BILL 570**

The California Constitution establishes the Special District Fire Response Fund to support underfunded special districts providing fire protection services. The Office of Emergency Services, in collaboration with FIRESCOPE, administers the fund, manages grants, and sets criteria. This bill broadens the definition of eligible districts to include county service areas exclusively dedicated to fire protection.

### **ASSEMBLY BILL 700**

Existing law establishes the State Department of Public Health, which is responsible for various programs relating to, among other things, disease prevention and health promotion, including the Cancer Research Program, under which the department provides grants for cancer research. This bill would, subject to an appropriation by the Legislature in the annual Budget Act or another statute for these purposes, establish the California Firefighter Cancer Prevention and Research Program and would require the State Department of Public Health, in consultation with the University of California Office of Research and Innovation and the FIRESCOPE Program, to develop and administer the program. The bill would require the department to award grants to eligible educational institutions to conduct research using a fire service community-based participatory research model, as defined.

### **ASSEMBLY BILL 716**

Existing law creates the Emergency Medical Services Authority to coordinate various state activities concerning emergency medical services. Existing law requires the authority to report specified information, including reporting ambulance patient offload time twice per year to the Commission on Emergency Medical Services. This bill would require the authority to report annually the maximum allowable rates for ground ambulance transportation services in each county, including trending the rates by county, as specified.



**ASSEMBLY BILL 788**

Existing law mandates the Wildfire and Forest Resilience Task Force to develop an implementation strategy for the State's "Wildfire and Forest Resilience Action Plan." The task force must report on progress, expenditures, and additional resources needed. This bill requires the task force to compile and post information on state and federal grant programs for fire prevention on its website annually.

**ASSEMBLY BILL 1168**

Existing law governs local emergency medical services (EMS) systems and requires counties to have written agreements with cities or fire districts providing prehospital EMS before June 1, 1980. Until such agreements are reached, cities and fire districts retain administrative control. This bill allows cities and fire districts to maintain their authority and administration when entering joint agreements with counties for prehospital EMS. The intention is to prevent disqualification, transfer, or termination of their EMS responsibilities.

**ASSEMBLY BILL 1484**

The Meyers-Milias-Brown Act grants local public employees the right to join employee organizations for labor representation. It covers employment conditions and relations, excluding considerations of service necessity. The act states that costs incurred by employer representatives are not reimbursable. This bill requires temporary employees performing similar work as permanent employees to be included in the same bargaining unit upon request. It mandates public employers to provide temporary employees with job details, wages, benefits, employment length, and procedures for permanent positions. The bill creates new duties for local agencies employing temporary workers, constituting a state-mandated local program. Complaints related to the bill's provisions are to be processed as unfair practice charges under the act.

**ASSEMBLY BILL 1554**

The California Environmental Quality Act (CEQA) mandates the preparation of an environmental impact report for projects that may impact the environment. It also requires a negative declaration or mitigated negative declaration under certain circumstances. This bill provides an exemption from CEQA for projects aimed at reducing fuels in fire hazard zones. The determination of eligibility for this exemption becomes a state-mandated local program.

**ASSEMBLY BILL 1637**

The California Constitution grants cities and counties the authority to create and enforce local ordinances and regulations within their jurisdiction as long as they do not conflict with general laws. Charter cities have additional powers over municipal affairs that supersede inconsistent general laws. This bill requires local agencies with public websites to use a ".gov" or ".ca.gov" domain by January 1, 2026. Noncompliant websites must be redirected to a domain that meets the requirement. Similarly, by the same deadline, local agencies must ensure that public email addresses for their employees use a ".gov" or ".ca.gov" domain. The bill imposes new duties on local officials, constituting a state-mandated local program.

**SENATE BILL 497**

Existing law prohibits discrimination, retaliation, or adverse actions against employees or job applicants for engaging in protected conduct. If an employee is subjected to such actions, they are entitled to reinstatement and reimbursement for lost wages and benefits. This bill establishes a rebuttable presumption in favor of the employee's claim if the employer takes prohibited actions within 90 days of the protected activity.

#### SENATE BILL 504

Existing law mandates the Director of Forestry and Fire Protection to establish a statewide program allowing qualified entities to support the department in defensible space and home hardening efforts. These entities must report assessment data to the department through a common platform. Local agencies are eligible for grants in fire prevention and home hardening education. The State Fire Marshal designates fire hazard severity zones, but local agencies can also include additional zones. This bill requires the department to prioritize grant applications from qualified local entities performing assessments in high and very high fire hazard severity zones using the common reporting platform.

#### SENATE BILL 571

Existing law mandates cities and counties to adopt comprehensive general plans, including a safety element that addresses fire risk. This element must be revised regularly to address fire risk in state responsibility areas and high fire hazard severity zones. The safety element should include goals, policies, and feasible measures for wildfire protection. This bill requires developers to propose new projects requiring the evacuation of 40 or more vehicles in state or local responsibility areas within high or very high fire hazard zones to submit an evacuation plan to the local government. If highways are involved, the local government must independently approve the plan, law enforcement, fire agencies, and the California Highway Patrol. The plan must include a wildfire behavior study, a traffic engineering study, and evacuation routes for affected populations. This bill imposes new responsibilities on local governments for reviewing and approving developments in high-fire hazard zones, constituting a state-mandated local program.

#### SENATE BILL 577

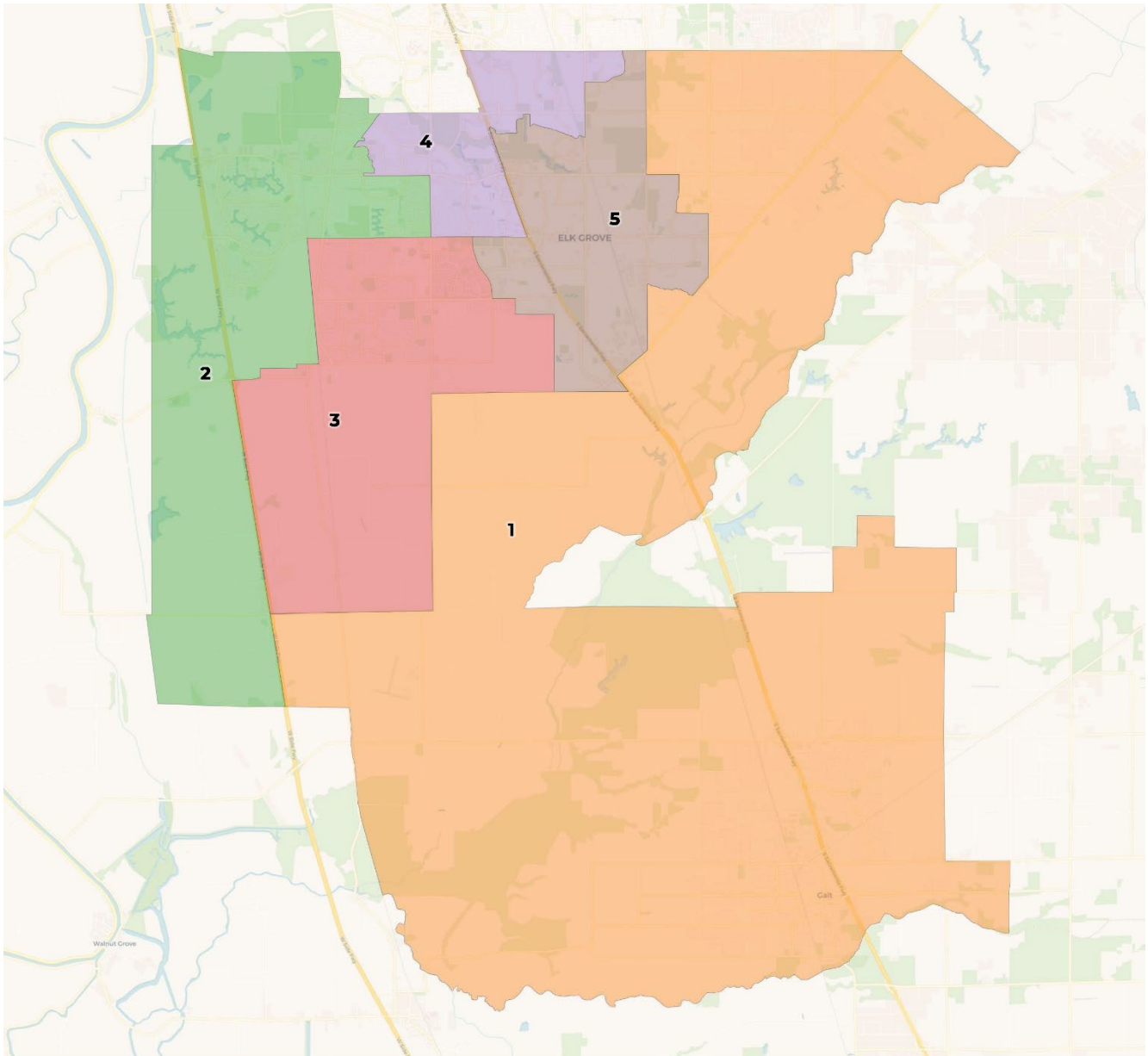
Existing law establishes the California Fire Service Training and Education Program, managed by the State Fire Marshal with guidance from the State Board of Fire Services. The State Fire Marshal is authorized to collect fees for seminars, conferences, specialized training, and implementing the California Fire and Arson Training Act. This bill allows the State Fire Marshal to establish and collect fees for the training program and the arson training act if existing funding sources are insufficient to cover the associated costs.

#### SENATE BILL 867

The California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access For All Act of 2018, known as Proposition 68, authorized \$4.1 billion in bonds for various programs. This bill called the Drought, Flood, and Water Resilience, Wildfire, and Forest Resilience, Coastal Resilience, Extreme Heat Mitigation, Biodiversity, and Nature-Based Climate Solutions, Climate Smart Agriculture, Park Creation, and Outdoor Access, and Clean Energy Bond Act of 2024, proposes \$15.5 billion in bonds for projects related to drought resilience, flood management, wildfire resilience, coastal protection, climate mitigation, agriculture, parks, outdoor access, and clean energy. Approval of this bond act would require a 2/3 vote from the Legislature and a majority vote from the voters.

## EXHIBIT A: BOARD DIVISION MAP

Division 1 – Gil Albiani, President  
Division 2 – Peter Sakaris, Director  
Division 3 – Jim Luttrell, Vice President  
Division 4 – Orlando Fuentes, Director  
Division 5 – Angela Spease, Director





## EXHIBIT B: STRATEGIC OBJECTIVES

<b>SAFETY &amp; MITIGATING RISK</b>	<ol style="list-style-type: none"><li>1. Promote a culture of safety and risk reduction.</li><li>2. Integrate compliance with applicable safety regulations in all operations.</li><li>3. Strengthen emergency preparedness and readiness of emergency management systems.</li></ol>
<b>FINANCIAL RESPONSIBILITY</b>	<ol style="list-style-type: none"><li>4. Establish and implement a comprehensive fiscal stability plan to address the General Fund's long-term structural deficit.</li><li>5. Strengthen long-term financial sustainability through revenue diversification.</li><li>6. Guarantee transparency, accountability and innovation all District processes.</li></ol>
<b>HIGH-QUALITY WORKFORCE</b>	<ol style="list-style-type: none"><li>7. Promote a workplace climate that is welcoming and conducive to the success of all employees.</li><li>8. Recruit highly qualified candidates with diverse experiences and backgrounds.</li><li>9. Develop criteria to evaluate contractor and consultant effectiveness, and where appropriate transition services to in-house personnel.</li></ol>
<b>SERVICE TO THE COMMUNITY</b>	<ol style="list-style-type: none"><li>10. Provide responsive programs and services for our diverse and growing community.</li><li>11. Design and construct an environmentally responsible physical environment to match the development and growth of the community.</li><li>12. Establish and cultivate partnerships that advance the District's commitment to service.</li></ol>
<b>DIVERSITY, EQUITY &amp; ACCESS</b>	<ol style="list-style-type: none"><li>13. Provide equitable access to District services, events, and activities that further develop diversity and inclusion in our community.</li><li>14. Develop and support policies and procedures that promote diversity, equity, and inclusion.</li><li>15. Expand the voice of all residents in service delivery, through regular community</li></ol>

## EXHIBIT C: AUTHORIZED FULL-TIME POSITIONS

Classification Titles	Fiscal Year 2021-22 Authorized Positions	Fiscal Year 2022-23 Authorized Positions	Fiscal Years 2023-24 & 2024-25 Authorized Positions
Accountant	2	1	1
Accountant, Sr.	0	1	1
Accounting Assistant	3	2	2
Accounting Specialist	0	1	1
Accounting Manager	0	0	1**
Administrative Assistant	8	10	10
Administrative Manager	0	4	4
Administrative Services Director	1	1	1
Administrative Specialist	6	5	5
Administrator of General Services	0	1	1
Administrator of Parks & Recreation	1	1	1
Assistant Fire Chief	3	3	3
Assistant to the Fire Chief	1	0	0
Battalion Chief	4	4	4
Budget Manager	0	1	1
Building Maintenance Supervisor	1	1	1
Building Maintenance Worker, Sr.	4	4	4
Chief Administrative Officer	1	0	0
Chief of Planning Design and Construction	1	1	1
Chief of Staff	1	1	1
Claims Specialist	0	1	1
Communication Specialist	1	1	1
Community and Business Engagement Specialist	1	0	0
Construction Inspector	0	1	1
Construction Project Manager	1	1	1
Deputy Chief	2	2	2
Deputy Fire Marshal	0	2	2
Director of Human Resources	1	1	1
Director of Parks and Recreation	2	2	2
District Clerk	1	1	1
District Counsel	1	1	1
Engineering, Development and Design Director	1	1	1
Executive Assistant	3	5	5



Classification Titles (Continued)	Fiscal Year 2021-22 Authorized Positions	Fiscal Year 2022-23 Authorized Positions	Fiscal Years 2023-24 & 2024-25 Authorized Positions
Facilities Manager	1	1	1
Facilities Operations Technician	1	2	2
Facilities Operations Technician, Sr	1	1	1
Finance Director	1	1	1
Finance Manager	1	1	0**
Fire Captain	27	30	30
Fire Captain - EMS	2	2	2
Fire Captain - Special Operations	1	1	1
Fire Captain - Training	2	2	2
Fire Chief	1	1	1
Fire Engineer	27	30	30
Fire Inspector I	2	2	2
Fire Inspector II	4	3	3
Firefighter	95	103	103
Fleet Manager	1	1	1
General Equipment Mechanic II	1	1	1
General Equipment Mechanic I	3	3	4*
General Manager	1	1	1
GIS Analyst	1	1	1
GIS Specialist	0	1	1
Golf Professional	2	1	1
Graphic Specialist	2	2	2
Human Resources Analyst	1	0	0
Human Resources Manager	0	1	1
Human Resources Specialist	3	2	2
Human Resources Technician	0	1	1
Information Technology Analyst	1	1	1
Information Technology Manager	1	1	1
Information Technology Analyst, Sr.	0	1	1
Information Technology Specialist	1	1	1
Irrigation Manager	0	1	1
Landscape Architect, Sr.	1	1	1
Landscape Assistant	1	1	1
Landscape Maintenance Inspector	2	2	2



Classification Titles (Continued)	Fiscal Year 2021-22 Authorized Positions	Fiscal Year 2022-23 Authorized Positions	Fiscal Years 2023-24 & 2024-25 Authorized Positions
Logistics Technician	1	1	1
Maintenance Supervisor	1	1	1
Maintenance Worker I	2	2	2
Management Analyst	3	6	6
Management Analyst, Sr.	3	0	0
Network Administrator	0	1	1
Park Apprentice	4	2	2
Park Maintenance Supervisor	5	5	5
Park Maintenance Worker	13	15	15
Park Maintenance Worker, Sr.	10	10	10
Park Ranger	2	2	3*
Park Ranger Supervisor	1	1	1
Parks and Golf Operations Manager	4	3	3
Performance & Development Coordinator	1	1	1
Performance & Development Coordinator, Asst.	1	1	1
Plan Intake Coordinator	1	0	0
Preschool Teacher	6	6	6
Program Manager	0	1	1
Public Education Officer	1	1	1
Public Relations Manager	1	1	1
Recreation Coordinator	16	16	17*
Recreation Manager	4	4	4
Recreation Supervisor	9	9	9
Risk Manager	1	1	1
Urban Forestry Manager	0	0	1*
<b>Total Full-time Authorized Positions</b>	<b>329</b>	<b>355</b>	<b>359</b>

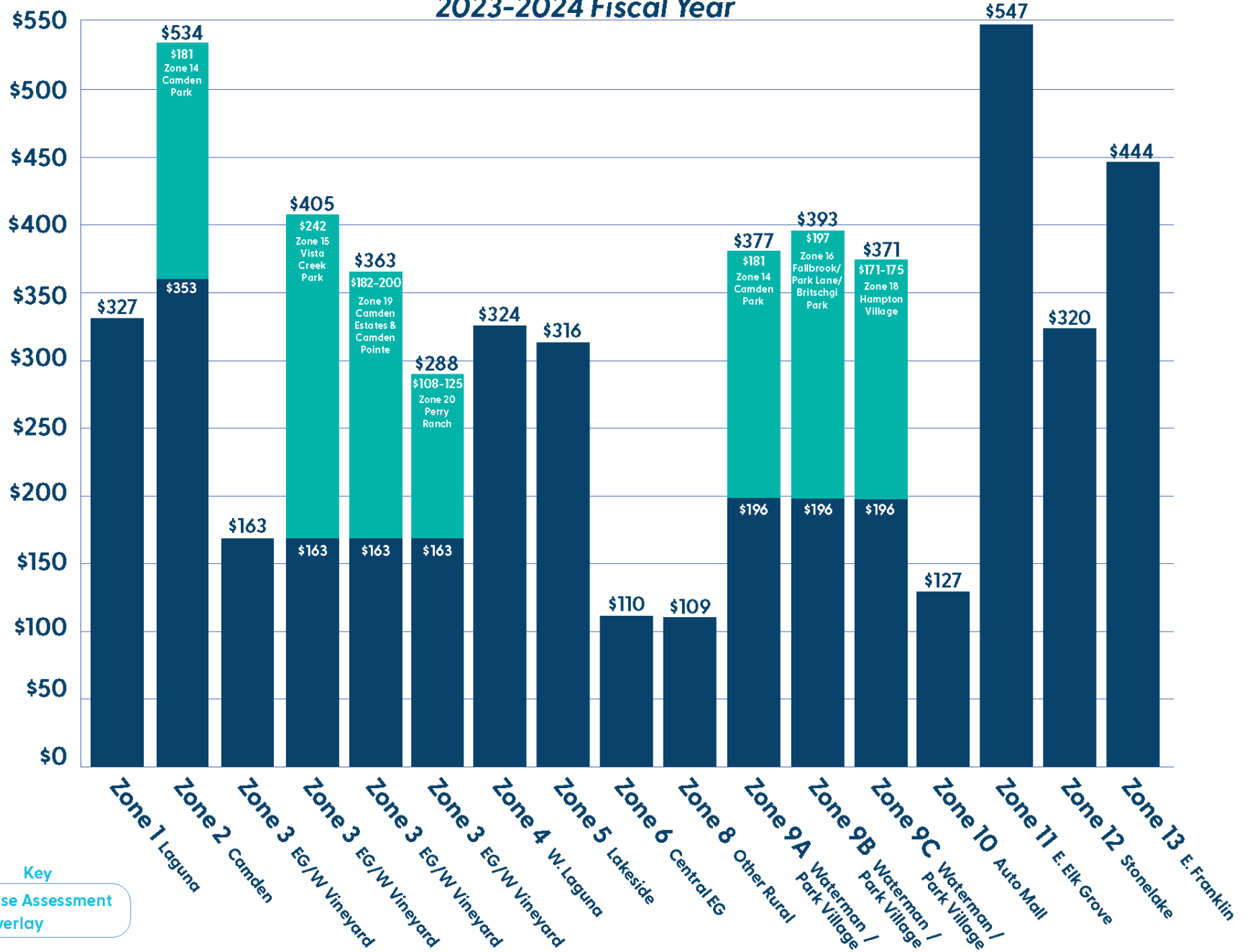
\*Four new positions have been added to the Authorized Full-time Position List to implement Measure E programs in alignment with community identified priorities. One additional General Mechanic 1, has been added with the objective of improving response time to fire and medical emergencies. The budget also includes one additional Park Ranger position plus one Urban Forestry Manager (new position) which will aid in maintaining clean and safe public areas. Lastly, the budget includes one additional recreation coordinator position to offer youth crime/gang prevention programs.

\*\*The Finance Manager position has been retitled to Accounting Manager to better align the position title with assigned job duties.

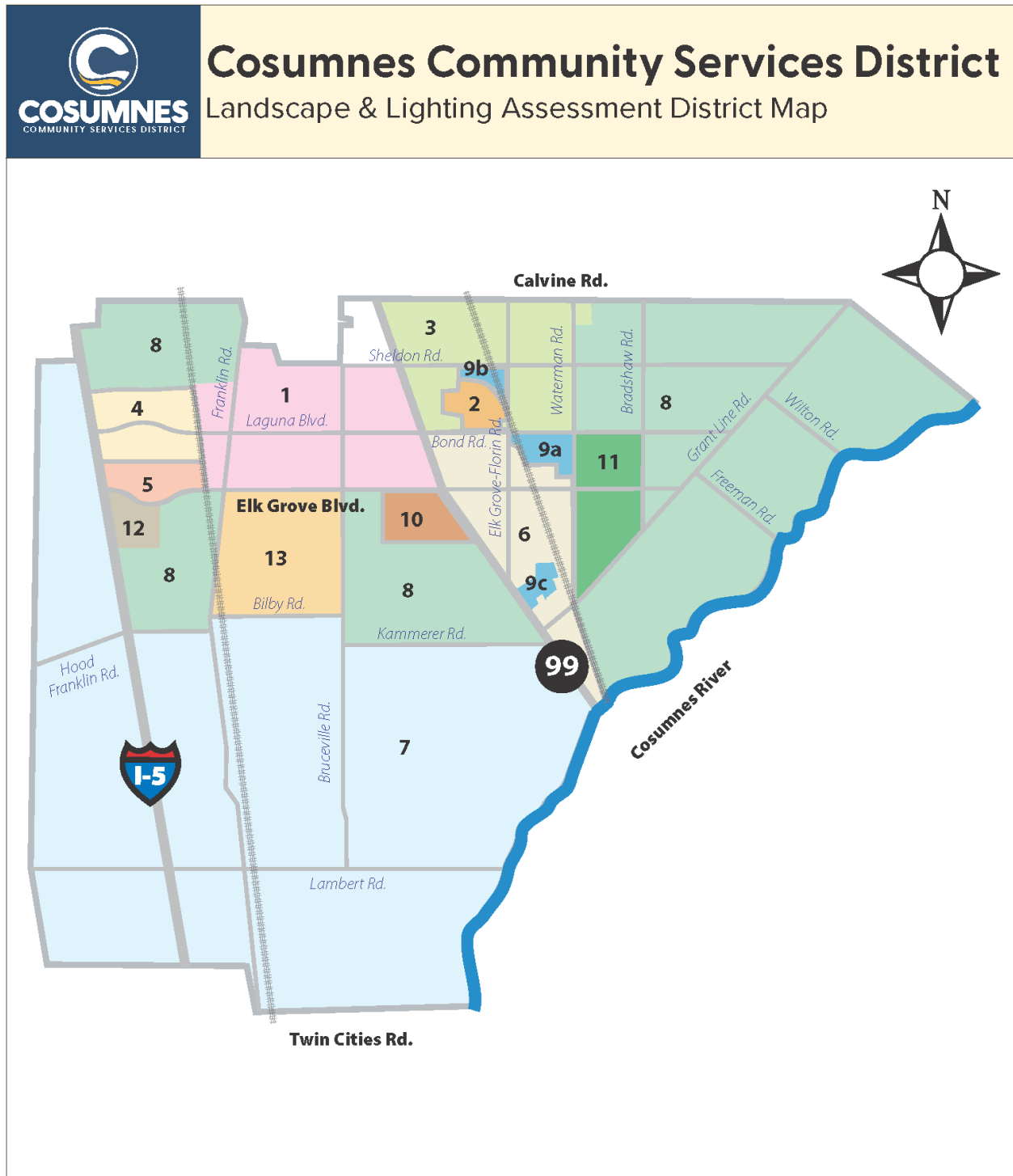
## EXHIBIT D: LANDSCAPE AND LIGHTING ASSESSMENTS

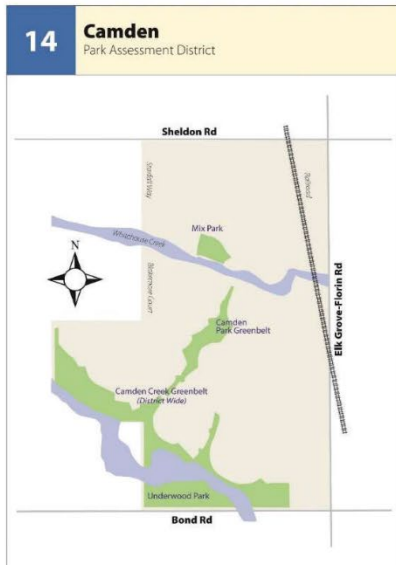
### Summary of Benefit Zone Assessments

#### 2023-2024 Fiscal Year

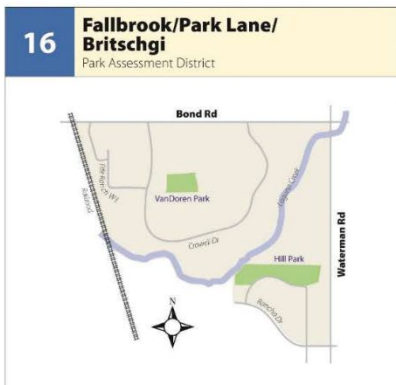


## EXHIBIT E: LANDSCAPE & LIGHTING ZONES

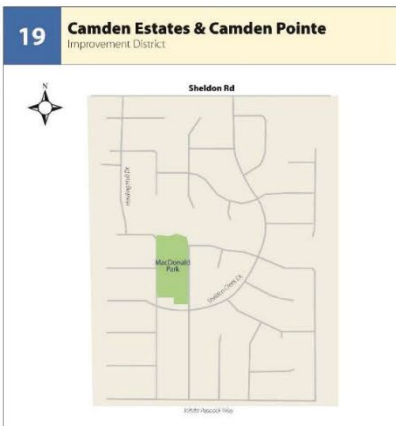




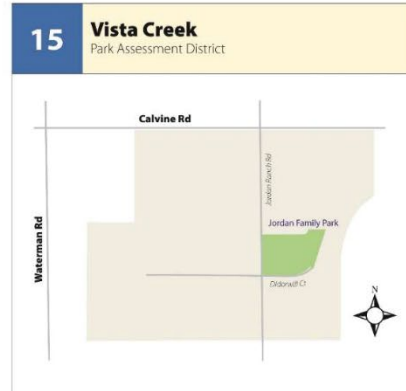
*Overlays Benefit Zone 2 – Camden and part of Benefit Zone 9 – Waterman / Park Village*



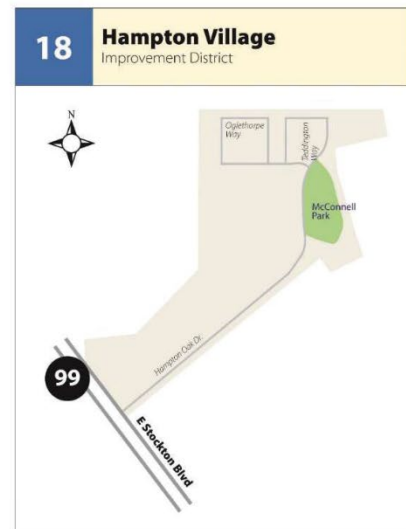
*Overlays part of Benefit Zone 9 – Waterman / Park Village*



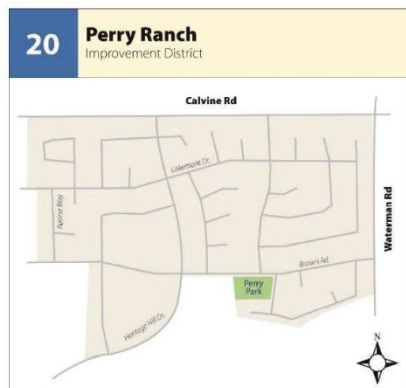
*Overlays part of Benefit Zone 3 – Elk Grove West Vineyard*



*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: PROPOSED CAPITAL PROJECTS

### FY 2023-2024 PROJECTS

Project	Category	Est. Comp. Date	Construction	Design	Construction Management	Permit Fees	Project Contingency	Misc. Project Costs	Total
Administration Building Annex Project YDM Demo	Administration Facilities	Quarter 2 - 2024	\$350,000	\$10,000	\$10,000	\$0	\$20,000	\$0	\$390,000
Administration Building Boardroom Dias	Administration Facilities	Quarter 4 - 2023	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Administration Building Foundation Drainage	Administration Facilities	Quarter 4 - 2023	\$25,000	\$0	\$0	\$0	\$5,000	\$0	\$30,000
Administration HVAC Repair	Administration Facilities	Quarter 4 - 2023	\$5,500	\$0	\$0	\$0	\$500	\$0	\$6,000
Administration Building Solar	Administration Facilities	Quarter 1 - 2024	\$1,500,000	\$40,000	\$50,000	\$25,000	\$125,000	\$0	\$1,740,000
Fire Camera Upgrades at Stations	Fire Facilities	Quarter 2 - 2024	\$35,000	\$0	\$0	\$0	\$0	\$0	\$35,000
Fire Cell Booster Installation	Fire Facilities	Quarter 2 - 2024	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000
Fire EMS Logistics Backup Generator	Fire Facilities	Quarter 1 - 2024	\$12,000	\$1,000	\$0	\$1,000	\$2,000	\$0	\$16,000
Fire EMS Parking Lot Improvements	Fire Facilities	Quarter 2 - 2024	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Fire Headquarters EV Installation	Fire Facilities	Quarter 2 - 2024	\$100,000	\$5,000	\$5,000	\$0	\$10,000	\$0	\$120,000
Fire Headquarters HVAC Replacement	Fire Facilities	Quarter 2 - 2024	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000
Fire Station Logistics HVAC Replacement	Fire Facilities	Quarter 1 - 2024	\$30,000	\$0	\$0	\$500	\$3,000	\$0	\$33,500
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 - 2024	\$75,000	\$2,000	\$0	\$1,000	\$7,500	\$0	\$85,500
Fire Station 46 HVAC Replacement	Fire Facilities	Quarter 2 - 2024	\$30,000	\$2,000	\$0	\$1,000	\$3,000	\$0	\$36,000
Fire Station 72 Water Damage	Fire Facilities	Quarter 3 - 2022	\$70,000	\$0	\$5,000	\$0	\$5,000	\$0	\$80,000
Fire Station 73 Asphalt Repairs	Fire Facilities	Quarter 2 - 2024	\$155,000	\$5,000	\$17,000	\$1,000	\$15,000	\$0	\$193,000
Fire Station 77	Fire Facilities	Quarter 3 - 2023	\$4,285,953	\$0	\$90,073	\$9,000	\$0	\$271,630	\$4,656,656
Kammerer South Park Property Development	New Parks	TBA	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Parksite #9 - Crooked Creek	New Parks	Quarter 2 - 2025	\$800,000	\$228,886	\$60,000	\$50,000	\$100,000	\$0	\$1,238,886
Parksite K - Mendes	New Parks	Quarter 2 - 2024	\$1,600,000	\$500,000	\$100,000	\$900,000	\$230,000	\$80,000	\$3,410,000
Sun Grove	New Parks	Quarter 2 - 2023	\$850,000	\$60,000	\$40,000	\$45,000	\$20,000	\$12,000	\$1,027,000
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 - 2024	\$3,500	\$0	\$0	\$0	\$0	\$0	\$3,500
Emerald Lakes Golf Course Pro Shop Counter Replacement	Park Facilities	Quarter 2 - 2024	\$28,000	\$0	\$0	\$0	\$2,000	\$0	\$30,000
Emerald Lakes Golf Course Sonitrol System Upgrade	Park Facilities	Quarter 2 - 2023	\$2,600	\$0	\$0	\$0	\$0	\$0	\$2,600
Jerry Fox Aquatic Center Pool Replaster	Park Facilities	Quarter 2 - 2024	\$280,000	\$5,000	\$5,000	\$0	\$10,000	\$0	\$300,000
Johnson Recreation Center HVAC Replacement	Park Facilities	Quarter 2 - 2024	\$25,000	\$0	\$0	\$300	\$0	\$0	\$25,300
Laguna Town Hall Dry Rot Repair	Park Facilities	Quarter 2 - 2023	\$45,000	\$0	\$5,000	\$0	\$0	\$0	\$50,000
Morse Park Community Center	Park Facilities	Quarter 4 - 2024	\$23,500,000	\$0	\$800,000	\$95,000	\$0	\$500,000	\$24,895,000
Oasis Preschool Facility FFE	Park Facilities	Quarter 2 - 2023	\$0	\$0	\$0	\$0	\$0	\$8,000	\$8,000
Oasis Preschool Facility Phase 2	Park Facilities	Quarter 3 - 2023	\$250,000	\$0	\$8,000	\$0	\$24,799	\$0	\$282,799
Recreation Center at Beeman Park Albani Recreation Center	Park Facilities	Quarter 3 - 2023	\$35,000	\$0	\$3,000	\$0	\$0	\$7,000	\$45,000
WCAC Waterslide Stairway Replacement *	Park Facilities	Quarter 2 - 2024	\$275,000	\$25,000	\$25,000	\$0	\$25,000	\$0	\$350,000
Elk Grove Park Master Plan	Park Revitalization Projects	Quarter 3 - 2024	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Elk Grove Park Rotary Grove Shade / Trellis Improvements *	Park Revitalization Projects	Quarter 2 - 2023	\$1,100,000	\$0	\$37,000	\$10,000	\$0	\$0	\$1,147,000
Elk Grove Park Veteran's Memorial Garden	Park Revitalization Projects	Quarter 2 - 2025	\$0	\$4,000	\$0	\$0	\$0	\$0	\$4,000
Emerald Lakes Golf Course Hitting Bay	Park Revitalization Projects	Quarter 2 - 2024	\$60,000	\$5,000	\$5,000	\$0	\$0	\$0	\$70,000
Fleming Park Playground Surface Replacement	Park Revitalization Projects	Quarter 2 - 2024	\$80,000	\$5,000	\$5,000	\$8,000	\$0	\$0	\$98,000
Hill Playground Revitalization	Park Revitalization Projects	Quarter 3 - 2023	\$155,000	\$0	\$19,000	\$1,500	\$0	\$0	\$175,500
Laguna West Pedestrian Bridge Repair	Park Revitalization Projects	Quarter 2 - 2024	\$175,000	\$15,000	\$15,000	\$10,000	\$15,000	\$0	\$230,000
McConnell Park Phase 2	Park Revitalization Projects	Quarter 4 - 2023	\$195,000	\$3,168	\$14,300	\$0	\$0	\$0	\$212,468
Sheldon Crossing Soundwall Repair	Park Revitalization Projects	Quarter 3 - 2023	\$75,000	\$0	\$2,000	\$0	\$5,000	\$0	\$82,000
Springhurst Drive Soundwall Replacement	Park Revitalization Projects	Quarter 2 - 2024	\$100,000	\$30,000	\$10,000	\$0	\$10,000	\$0	\$150,000
Town Square Park Playground Revitalization	Park Revitalization Projects	Quarter 3 - 2023	\$1,546,359	\$0	\$34,000	\$4,208	\$0	\$0	\$1,584,567
<b>Total</b>	<b>45</b>		<b>\$38,262,412</b>	<b>\$1,301,270</b>	<b>\$1,364,373</b>	<b>\$1,162,508</b>	<b>\$637,799</b>	<b>\$878,630</b>	<b>\$43,606,992</b>

**FY 2024-2025 PROJECTS**

Project	Category	Est. Comp. Date	Construction	Design	Construction Management	Permit Fees	Project Contingency	Misc. Project Costs	Total
Fire EMS Electrical Gate Install	Fire Facilities	Quarter 4 - 2024	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Fire Smart Station Alerting System	Fire Facilities	Quarter 2 - 2025	\$800,000	\$0	\$0	\$0	\$0	\$0	\$800,000
Fire Station 46 Kitchen	Fire Facilities	Quarter 2 - 2025	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Fire Station 74 Training Enhancements	Fire Facilities	Quarter 2 - 2025	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Fire Station Water Softener Upgrade and Replacement Project	Fire Facilities	Quarter 2 - 2024	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Derr-Okamoto Community Park - Phase 2	New Parks	Quarter 4 - 2024	\$3,000,000	\$600,000	\$150,000	\$280,000	\$300,000	\$0	\$4,330,000
Madeira East - South	New Parks	Quarter 4 - 2023	\$935,000	\$90,000	\$40,000	\$60,000	\$18,000	\$18,000	\$1,161,000
Parksite #9 - Crooked Creek	New Parks	Quarter 2 - 2025	\$1,280,000	\$0	\$87,531	\$0	\$0	\$0	\$1,367,531
Parksite K - Mendes	New Parks	Quarter 2 - 2024	\$3,000,080	\$0	\$130,000	\$0	\$0	\$0	\$3,130,080
Poppy West Park	New Parks	Quarter 2 - 2025	\$0	\$250,000	\$0	\$80,000	\$0	\$0	\$330,000
Wright Park - Phase 2	New Parks	Quarter 2 - 2025	\$1,950,000	\$290,970	\$140,000	\$412,000	\$150,000	\$728,000	\$3,670,970
Emerald Lakes Golf Barn Revitalization	Park Facilities	Quarter 4 - 2024	\$170,000	\$10,000	\$10,000	\$0	\$10,000	\$0	\$200,000
Emerald Lakes Golf Course Driving Range Alterations	Park Facilities	Quarter 4 - 2024	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Emerald Lakes Golf Course Electric Gate Install	Park Facilities	Quarter 2 - 2025	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Emerald Lakes Golf Course Patio Cover	Park Facilities	Quarter 2 - 2024	\$45,000	\$0	\$0	\$500	\$4,500	\$0	\$50,000
Emerald Lakes Golf Course Practice Links	Park Facilities	Quarter 2 - 2025	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
Morse Park Community Center	Park Facilities	Quarter 4 - 2024	\$5,000,000	\$0	\$125,000	\$0	\$0	\$687,857	\$5,812,857
Park & Golf Operations Corporation Yard	Park Facilities	Quarter 2 - 2026	\$6,000,000	\$1,000,000	\$300,000	\$500,000	\$500,000	\$0	\$8,300,000
Beeman Playground Revitalization	Park Revitalization Projects	Quarter 2 - 2025	\$343,980	\$34,398	\$22,932	\$0	\$0	\$0	\$401,310
Castello Playground Revitalization	Park Revitalization Projects	Quarter 2 - 2025	\$189,189	\$22,932	\$11,466	\$0	\$0	\$0	\$223,587
Elk Grove Park Dog Park Upgrade	Park Revitalization Projects	TBD	\$37,838	\$5,160	\$2,293	\$0	\$0	\$1,720	\$47,011
Elk Grove Park Lake Improvements	Park Revitalization Projects	Quarter 2 - 2025	\$200,000	\$25,000	\$25,000	\$0	\$0	\$20,000	\$270,000
Elk Grove Park Veteran's Memorial Garden	Park Revitalization Projects	Quarter 2 - 2025	\$100,000	\$30,000	\$12,000	\$0	\$0	\$0	\$142,000
Emerald Lakes Irrigation Rehabilitation	Park Revitalization Projects	Quarter 1 - 2025	\$200,000	\$25,000	\$25,000	\$0	\$0	\$0	\$250,000
<b>Total</b>	<b>24</b>		<b>\$23,596,087</b>	<b>\$2,383,460</b>	<b>\$1,081,222</b>	<b>\$1,332,500</b>	<b>\$982,500</b>	<b>\$1,455,577</b>	<b>\$30,831,346</b>



## EXHIBIT G: DEBT LIMIT

The District's legal debt limit, shown below, is calculated as a percentage of the total assessed property value within District boundaries. The debt margin indicates that the District is well below its legal debt limit.

**Cosumnes Community Services District**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
**(in thousands of dollars)**

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Assessed valuation	\$ 15,231,576	16,502,762	18,234,098	19,198,367	20,443,907	21,654,184	22,948,879	24,200,987	25,683,480	27,005,567
Conversion percentage	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
Adjusted assessed valuation	\$ 3,807,894	4,125,691	4,558,525	4,799,592	5,110,977	5,413,546	5,737,220	6,050,247	6,420,870	6,751,392
Debt limit percentage	<u>5%</u>	<u>5%</u>	<u>5%</u>	<u>5%</u>	<u>5%</u>	<u>5%</u>	<u>5%</u>	<u>5%</u>	<u>5%</u>	<u>5%</u>
Debt limit	190,395	206,285	227,926	239,980	255,549	270,677	286,861	302,512	321,044	337,570
Total net debt applicable to limit:										
General obligation bonds	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ <u>190,395</u>	<u>206,285</u>	<u>227,926</u>	<u>239,980</u>	<u>255,549</u>	<u>270,677</u>	<u>286,861</u>	<u>302,512</u>	<u>321,044</u>	<u>337,570</u>
Total debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Note: The Government Code of the State of California provides for a legal debt limit of 5% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state.

Source: Cosumnes CSD Administrative Services Department and Sacramento County Assessor's Office

## EXHIBIT H: DEBT OBLIGATIONS

The annual debt service requirements to maturity for the Certificate of Participation outstanding on June 30, 2022, were as follows:

**Certificate of Participation – 2015 Refinancing Project:** In July 2015, a refinancing was initiated to address the unfunded actuarial accrued liability of the District rated A+ by S&P Global. The Certificates were issued to refinance payments to the California Public Employees' Retirement System for active and retired employees. Lease payments on District real property would repay the Certificates, with the possibility of property re-leasing in case of default. Interest payments occurred on December 15 and June 15, with rates between 3.0% and 5.5%. Principal payments ranged from \$45,000 to \$895,000 annually until June 15, 2040.

Fiscal Year	Certificate of Participation - 2015 Refinancing Project		
	Principal	Interest	Total
2023	\$ 160,000	\$ 439,400	\$ 599,400
2024	\$ 185,000	\$ 433,000	\$ 618,000
2025	\$ 210,000	\$ 425,138	\$ 635,138
2026	\$ 240,000	\$ 415,950	\$ 655,950
2027	\$ 270,000	\$ 405,150	\$ 675,150
2028-2032	\$ 1,890,000	\$ 1,793,813	\$ 3,683,813
2033-2037	\$ 3,055,000	\$ 1,199,538	\$ 4,254,538
2038-2040	\$ 2,470,000	\$ 279,400	\$ 2,749,400
<b>Total Debt</b>	<b>\$ 8,480,000</b>	<b>\$ 5,391,389</b>	<b>\$ 13,871,389</b>

Debt obligation of the General Fund and L&L Fund

**Certificate of Participation – 2016 Refinancing Project:** In July 2016, the District issued certificates of participation worth \$8,115,000 to refinance outstanding lease obligations at lower interest rates, rated AA/A+ by S&P Global. These obligations included financing and leasing fire stations and a fleet maintenance building. The Certificates were payable from lease payments on District property and improvements. In case of default, the leases could be terminated and the property re-leased. Interest rates ranged from 2.00% to 4.00%, with payments due on March 1 and September 1. Principal payments ranged from \$380,000 to \$885,000 until September 1, 2028.

Fiscal Year	Certificate of Participation - 2016 Refinancing Project		
	Principal	Interest	Total
2023	\$ 620,000	\$ 145,475	\$ 765,475
2024	\$ 645,000	\$ 120,175	\$ 765,175
2025	\$ 675,000	\$ 93,775	\$ 768,775
2026	\$ 700,000	\$ 66,275	\$ 766,275
2027	\$ 730,000	\$ 37,675	\$ 767,675
2028-2031	\$ 1,130,000	\$ 19,613	\$ 1,149,613
<b>Total Debt</b>	<b>\$ 4,500,000</b>	<b>\$ 482,988</b>	<b>\$ 4,982,988</b>

Debt obligation of the General Fund

**Certificate of Participation – 2016 Energy Projects, Series A,B,C:** In September 2016, the District issued Certificates of Participation in three series to fund energy projects, including clean renewable energy and energy efficiency initiatives. All three series of debt issuances were rated AA/A+ by S&P

Global. The Series A Certificates, worth \$5,450,000, financed the renewable energy project and covered insurance and delivery costs. The Series B Certificates, worth \$135,000, supported insurance and delivery expenses. The Series C Certificates, worth \$1,260,000, funded energy efficiency projects and included insurance and delivery costs. Interest rates ranged from 2.0% to 4.0%, with payments due on March 1 and September 1. Principal payments varied from \$75,000 to \$355,000 for the Series A Certificates, \$125,000 to \$180,000 for the Series C Certificates, and were due each September 1 until 2046. Lease payments on District property repaid the Certificates, which could be terminated and re-leased in case of default.

Fiscal Year	Certificate of Participation - 2016 Energy Project, Series A		
	Principal	Interest	Total
2023	\$ -	\$ 201,800	\$ 201,800
2024	\$ -	\$ 201,800	\$ 201,800
2025	\$ -	\$ 201,800	\$ 201,800
2026	\$ 75,000	\$ 200,816	\$ 275,816
2027	\$ 195,000	\$ 197,272	\$ 392,272
2028-2032	\$ 1,085,000	\$ 887,519	\$ 1,972,519
2033-2037	\$ 1,160,000	\$ 691,038	\$ 1,851,038
2038-2042	\$ 1,305,000	\$ 464,100	\$ 1,769,100
2043-2047	\$ 1,630,000	\$ 167,600	\$ 1,797,600
<b>Total Debt</b>	<b>\$ 5,450,000</b>	<b>\$ 3,213,745</b>	<b>\$ 8,663,745</b>

Fiscal Year	Certificate of Participation - 2016 Energy Project, Series C		
	Principal	Interest	Total
2023	\$ 165,000	\$ 25,600	\$ 190,600
2024	\$ 170,000	\$ 19,000	\$ 189,000
2025	\$ 180,000	\$ 12,200	\$ 192,200
2026	\$ 125,000	\$ 5,000	\$ 130,000
2027	\$ -	\$ -	\$ -
2028-2032	\$ -	\$ -	\$ -
2033-2037	\$ -	\$ -	\$ -
2038-2042	\$ -	\$ -	\$ -
2043-2047	\$ -	\$ -	\$ -
<b>Total Debt</b>	<b>\$ 640,000</b>	<b>\$ 61,800</b>	<b>\$ 701,800</b>

#### Debt obligation of the General Fund and L&L Assessment Fund

**2021 Lease Revenue Certificate of Participation:** On September 29, 2021, the District issued \$9,680,000 Lease Revenue Certificates of Participation, rated AA- by S&P Global. The funds were used to finance the construction of Fire Station 77, energy efficiency improvements at the District's Administration Building, and cover the costs of issuing the Certificates. Fire Station 77 aimed to enhance emergency services in Elk Grove, particularly in the Poppy Ridge area. The total project cost was estimated at \$12.4 million, with \$8.0 million funded by the Certificates. Energy efficiency improvements included solar photovoltaic systems and parking lot enhancements, costing approximately \$2.0 million, all financed by the Certificates. The Certificates were payable through lease payments on District property, with interest rates ranging from 2.375% to 4.00% and principal payments of \$180,000 to \$480,000 due annually from November 1, 2022, to November 1, 2051.

Fiscal Year	Certificate of Participation - 2021 Lease Revenue		
	Principal	Interest	Total
2023	\$ 180,000	\$ 303,269	\$ 483,269
2024	\$ 190,000	\$ 296,769	\$ 486,769
2025	\$ 200,000	\$ 288,969	\$ 488,969
2026	\$ 205,000	\$ 280,869	\$ 485,869
2027	\$ 215,000	\$ 272,469	\$ 487,469
2028-2032	\$ 1,205,000	\$ 1,223,944	\$ 2,428,944
2033-2037	\$ 1,465,000	\$ 957,944	\$ 2,422,944
2038-2042	\$ 1,750,000	\$ 686,503	\$ 2,436,503
2043-2047	\$ 2,000,000	\$ 431,813	\$ 2,431,813
2048-2052	\$ 2,270,000	\$ 152,250	\$ 2,422,250
<b>Total Debt</b>	<b>\$ 9,680,000</b>	<b>\$ 4,894,799</b>	<b>\$ 14,574,799</b>

Debt obligation of the General Fund and Capital Projects Fund

**2022 Lease Revenue Certificates of Participation:** On April 13, 2022, the District issued \$31,740,000 Lease Revenue Certificates of Participation, rated AA- by S&P Global. The funds were used to acquire real property for a future park and recreation site and to improve District facilities, including a new recreation center. Some of the proceeds financed the land acquisition, while the rest went towards facility improvements. The Certificates were payable through lease payments on District property and improvements. Interest rates ranged from 4.00% to 5.00%, with payments due on June 30 and December 30. Principal payments varied from \$590,000 to \$1,955,000 and were due annually from December 30, 2025, to December 30, 2052.

Fiscal Year	Certificate of Participation - 2022 Lease Revenue		
	Principal	Interest	Total
2023	\$ -	\$ 1,428,657	\$ 1,428,657
2024	\$ -	\$ 1,416,850	\$ 1,416,850
2025	\$ -	\$ 1,416,850	\$ 1,416,850
2026	\$ 590,000	\$ 1,405,050	\$ 1,995,050
2027	\$ 610,000	\$ 1,381,050	\$ 1,991,050
2028-2032	\$ 3,460,000	\$ 6,509,650	\$ 9,969,650
2033-2037	\$ 4,235,000	\$ 5,738,150	\$ 9,973,150
2038-2042	\$ 5,345,000	\$ 4,617,875	\$ 9,962,875
2043-2047	\$ 6,870,000	\$ 3,098,500	\$ 9,968,500
2048-2052	\$ 8,675,000	\$ 1,295,250	\$ 9,970,250
2053	\$ 1,955,000	\$ 39,100	\$ 1,994,100
<b>Total Debt</b>	<b>\$ 31,740,000</b>	<b>\$ 28,346,982</b>	<b>\$ 60,086,982</b>

Debt obligation of the General Fund and L&L Fund