



# County of El Dorado

*Chief Administrative Office*

*Parks Division*

*200 Armory Drive  
Placerville, CA 95667-4197*

*Tiffany Schmid  
Chief Administrative Officer*

*Phone (530) 621-5360  
Fax (530) 642-0301*

DATE: November 7, 2023  
TO: Parks and Recreation Commission  
FROM: Forrest Andra  
SUBJECT: Parks Division Special Revenue Funds

Attached to this memo are three pages of Special Revenue Funds (SRF) and we wanted to provide a brief explanation of each fund. These funds are sorted between SRF Operating, SRF Quimby, and SRF Other.

**Parks Special Revenue Funds – Operating:** These funds include SMUD Cooperative Agreement, State Off-Highway Vehicle Green Sticker, Henningsen Lotus Park, River Use, and Pioneer Park.

SMUD: These funds can only be used in the Upper American River Project (UARP) area and are designated by the Board of Supervisors.

Green Sticker: These funds can only be used for Off Highway Vehicle expenses, such as Rubicon expenses.

Henningsen Lotus Park: These funds can only be used at Henningsen Lotus Park.

River Use: These funds can only be used for river related expenses.

Pioneer Park: These funds can only be used at Pioneer Park.

**Parks Special Revenue Funds – Quimby:** These funds include five different zones of the County, known as Quimby zones. We have funds for Motherlode, Ponderosa, Pollock – Camino, Gold Trail, and Tahoe. These funds must be used in their respective zone they were collected. They can only be used for new parks or renovation.

**Parks Special Revenue Funds – Other:** There are six different SRF's listed as other which include Skateboard Ordinance, Trails Committee, CSA #3 Parks Administration, CSA #3 Recreation, CSA #9 Pollock Pines/Camino, and CSA #9 Insurance Reserve.

Skateboard Ordinance: These funds can only be used for the Skatepark.

Trails Committee: This is an old fund when there was a Trails Committee under the Parks and Recreation Commission. The Board of Supervisors eliminated this group at the request of staff. This account is in process of being transferred and closed.

CSA #3 Park Administration: This was a tax, and no new revenue is generated. This account is in process of being transferred and closed.

CSA #3 Recreation: This was a tax, and no new revenue is generated. This account is in process of being transferred and closed.

CSA #9 Pollock Pines/Camino: This was a tax, and no new revenue is generated. This account is in process of being transferred and closed.

CSA #9 Insurance Reserve: These are funds that the Board have already approved on item 22-2240. Account was transferred and closed in Fiscal Year 2022/23.

## Parks Special Revenue Funds - Operating

SOY = Start of Year

EOY = End of Year

PY = Prior Year

<b>El Dorado SMUD Cooperative Agreement - *Parks Allocation</b>				
Fund:	12060317	Org:	0670720	
	Allocation	PY Carry Over	Expenditures	EOY Balance
2021	\$ 369,762.00	\$ -	\$ (315,789.44)	\$ 53,972.56
2022	\$ 203,900.00	\$ -	\$ (203,268.64)	\$ 631.36
2023	\$ 150,000.00	\$ 631.36	\$ (132,402.32)	\$ 18,229.04
<i>2024 Budgeted</i>			\$ (168,229.00)	\$ -

<b>State Off-Highway Vehicle/Green Sticker</b>				
Fund:	12060316	Org:	0670719	
	SOY Balance	Revenue	Expenditures	EOY Balance
2021	\$ 452,148.30	\$ 105,375.33	\$ (33,418.18)	\$ 524,105.45
2022	\$ 524,105.45	\$ 43,592.45	\$ -	\$ 567,697.90
2023	\$ 567,697.90	\$ 69,073.78	\$ -	\$ 636,771.68
<i>2024 Budgeted</i>		\$ 62,000.00	\$ (339,491.00)	\$ 359,281.00

<b>Henningsen Lotus Park</b>				
Fund:	12060410	Org:	0670731	
	SOY Balance	Revenue	Expenditures	EOY Balance
2021	\$ 107,850.80	\$ 114,940.82	\$ (47,078.64)	\$ 175,712.98
2022	\$ 175,712.98	\$ 72,274.72	\$ (45,963.68)	\$ 202,024.02
2023	\$ 202,024.02	\$ 104,540.15	\$ (86,667.39)	\$ 219,896.78
<i>2024 Budgeted</i>		\$ 80,000.00	\$ (198,252.00)	\$ 101,645.00

<b>River Use Permits</b>				
Fund:	12060414	Org:	0670740	
	SOY Balance	Revenue	Expenditures	EOY Balance
2021	\$ 217,331.76	\$ 118,332.78	\$ (74,052.36)	\$ 261,612.18
2022	\$ 261,612.18	\$ 146,465.40	\$ (89,432.37)	\$ 318,645.21
2023	\$ 318,645.21	\$ 170,466.61	\$ (142,029.13)	\$ 347,082.69
<i>2024 Budgeted</i>		\$ 140,000.00	\$ (351,783.00)	\$ 135,300.00

<b>Pioneer Park</b>				
Fund:	12060411	Org:	0670732	
	SOY Balance	Revenue	Expenditures	EOY Balance
2021	\$ 5,123.46	\$ 775.59	\$ -	\$ 5,899.05
2022	\$ 5,899.05	\$ 674.77	\$ -	\$ 6,573.82
2023	\$ 6,573.82	\$ 1,537.04	\$ (945.22)	\$ 7,165.64
<i>2024 Budgeted</i>		\$ 992.00	\$ (7,397.00)	11.00

## Parks Special Revenue Funds - Quimby

SOY = Start of Year

EOY = End of Year

<b>CWSR - Motherlode</b>				
Fund:	12060403	Org:	0670734	
	SOY Balance	Revenue	Expenditures	EOY Balance
2021	\$ 11,732.88	\$ 57.81	\$ -	\$ 11,790.69
2022	\$ 11,790.69	\$ 1,682.64	\$ (3,834.00)	\$ 9,639.33
2023	\$ 9,639.33	\$ 165.42	\$ -	\$ 9,804.75

<b>CWSR - Ponderosa</b>				
Fund:	12060404	Org:	0670735	
	SOY Balance	Revenue	Expenditures	EOY Balance
2021	\$ 30,183.83	\$ 87,811.14	\$ (28,067.23)	\$ 89,927.74
2022	\$ 89,927.74	\$ 7,328.40	\$ -	\$ 97,256.14
2023	\$ 97,256.14	\$ 14,752.83	\$ (308.00)	\$ 111,700.97
<i>2024 Budgeted</i>			\$ (50,000.00)	\$ 70,868.00

<b>CWSR - Pollock - Camino</b>				
Fund:	12060405	Org:	0670736	
	SOY Balance	Revenue	Expenditures	EOY Balance
2021	\$ -	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ -	\$ -
2023	\$ -	\$ -	\$ -	\$ -

<b>CWSR - Gold Trail</b>				
Fund:	12060406	Org:	0670737	
	SOY Balance	Revenue	Expenditures	EOY Balance
2021	\$ 157.83	\$ 0.77	\$ -	\$ 158.60
2022	\$ 158.60	\$ (4.61)	\$ -	\$ 153.99
2023	\$ 153.99	\$ 2.61	\$ -	\$ 156.60

<b>CWSR - Tahoe</b>				
Fund:	12060407	Org:	0670738	
	SOY Balance	Revenue	Expenditures	EOY Balance
2021	\$ 911.76	\$ -	\$ -	\$ 911.76
2022	\$ 911.76	\$ -	\$ -	\$ 911.76
2023	\$ 911.76	\$ -	\$ -	\$ 911.76

## Parks Special Revenue Funds - Other

SOY = Start of Year

EOY = End of Year

<b>Skateboard Ordinance</b>						
Fund:	12060402		Org:	0670733		
	SOY Balance	Revenue		Expenditures		EOY Balance
2021	\$ 376.20	\$ 1.83	\$	-	\$	378.03
2022	\$ 378.03	\$ (11.02)	\$	-	\$	367.01
2023	\$ 367.01	\$ 6.21	\$	-	\$	373.22

  

<b>Trails Committee</b>						
Fund:	12060408		Org:	0670739		
	SOY Balance	Revenue		Expenditures		EOY Balance
2021	\$ 2,120.30	\$ 10.46	\$	-	\$	2,130.76
2022	\$ 2,130.76	\$ (62.25)	\$	-	\$	2,068.51
2023	\$ 2,068.51	\$ 35.04	\$	-	\$	2,103.55

  

<b>CSA #3 - Park Administration</b>						
Fund:	13530001		Org:	0680801		
	SOY Balance	Revenue		Expenditures		EOY Balance
2021	\$ 3,267.21	\$ -	\$	-	\$	3,267.21
2022	\$ 3,267.21	\$ -	\$	-	\$	3,267.21
2023	\$ 3,267.21	\$ -	\$	-	\$	3,267.21

  

<b>CSA #3 - Recreation</b>						
Fund:	13530002		Org:	0680802		
	SOY Balance	Revenue		Expenditures		EOY Balance
2021	\$ 227.03	\$ 1.12	\$	-	\$	228.15
2022	\$ 228.15	\$ (6.66)	\$	-	\$	221.49
2023	\$ 221.49	\$ 3.75	\$	-	\$	225.24

  

<b>CSA #9 - Pollock Pines/Camino</b>						
Fund:	13590262		Org:	0680862		
	SOY Balance	Revenue		Expenditures		EOY Balance
2021	\$ 9.25	\$ 0.03	\$	-	\$	9.28
2022	\$ 9.28	\$ (0.29)	\$	-	\$	8.99
2023	\$ 8.99	\$ 0.16	\$	-	\$	9.15

  

<b>CSA #9 - Insurance Reserve Park &amp; Rec</b>						
Fund:	13590300		Org:	0680893		
	SOY Balance	Revenue		Expenditures		EOY Balance
2021	\$ 98,265.04	\$ 484.14	\$	-	\$	98,749.18
2022	\$ 98,749.18	\$ (2,884.89)	\$	-	\$	95,864.29
2023	\$ 95,864.29	\$ 3,886.00	\$	(99,750.29)	\$	-