



County of El Dorado

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Parks Division

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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

El Dorado SMUD Cooperative Agreement - *Parks Allocation				
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)	\$ -

State Off-Highway Vehicle/Green Sticker				
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

Henningsen Lotus Park				
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

River Use Permits				
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

Pioneer Park				
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

CWSR - Motherlode				
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

CWSR - Ponderosa				
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

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

CWSR - Gold Trail				
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

CWSR - Tahoe				
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

Skateboard Ordinance						
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

Trails Committee						
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

CSA #3 - Park Administration						
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

CSA #3 - Recreation						
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

CSA #9 - Pollock Pines/Camino						
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

CSA #9 - Insurance Reserve Park & Rec						
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)	\$	-