



Proposal for FY 2023-24 Adjustments to
Recommended Budget for
Funds 337A , 337B, and
New Funds 337L, 337M, and 337N



INTRODUCTION

Key Dates:

- ❑ *FY2022-23 Close: July 21, 2023*
- ❑ *Final Adjustments to Advisory Board:
August 2, 2023; submission to County by August 4, 2023*
- ❑ *Board of Supervisors Final Adoption:
September 26, 2023*

General Fund 337A

Summary by Object Level/Category

REVENUE TOTAL:	\$7,621,110	EXPENDITURES TOTAL:		\$7,621,110
Carry-over Fund Balance:	1,659,230	Operations:		5,858,292*
Taxes:	2,623,090	Salaries/Benefits:	3,380,834	
Use of Money/Property:	1,574,000	Services & Supplies:	2,477,458	
Intergovernmental: HOPTR, ARPA, and Quimby/Park Impact Fees	1,066,967	C-I-P:		
Charges for Service:	619,500	Structures & Imp Other Improvements	145,000 1,056,790	1,201,790
Other Revenue:	178,323	Capital Equip:		232,631
Transfer-Unrestricted Reserve	-100,000	Interfund Reim:		-171,603
Total:	\$7,621,110	Contingency:		500,000
		Total:		\$7,621,110

*Rounded

Projected Revenue

Main Funding Sources

- **Actual Carry Over Fund Balance:** \$1,659,230, (includes \$500k–Contingency)
(Based on FY2022-23 Actual Year End Revenues vs Expenditures)
- **Property Taxes:** \$2,623,090, (Estimating approximate 3% growth in Current Secured; actual trend 6.5%)
- **Building Rental Program:** \$1,565,000
 - LSCC Tenants: \$1,305,000 (includes new lease terms and escalator for two tenants)
 - LSCC Daily Rentals: \$150,000
 - District wide Rentals: \$110,000, (\$23,220 based on Capra & Jensen Properties)
- **Homeowners Property Tax Relief:** \$18,000 (discount of \$7k of assessed value for owner occupied residence)
- **Quimby/Park Impact Fees:** \$723,967 (CIP)
- **ARPA – SLFRF Revenue:** \$325,000 (CIP – Cardinal Oaks Parking Lot)
- **Recreation Program:** \$618,000
- **Other Revenue:** \$178,323, (Insurance Proceeds, CAPRI Dividend/Return Premium; potential donations towards small projects)

Proposed Expenditures

Operations, CIP, Equipment, and Contingency

- **Salaries and EE Benefits:** \$3,380,834 (*increase of \$245,582*)
 - Regular Employees: Proposal includes funding for Full time (22) and Part Time (3) Salaries: **\$1,683,398** (*includes full year salaries for all 25 current regular employees and 4% COLA for RFT on 7/1/23 approved 3/16/23; and proposed 2 new positions and 1 reclassification RPT to RFT at 10/1/2023**)
 - Seasonal Part Time Salaries: \$298,432 (*includes Min Wage Increase capacity to 3.5% based on statute; 34 – current positions filled; fluctuates during peak periods [up from 26 last year]*)
 - Overtime: \$1,000
 - Allowances: \$10,656
 - SCERS (Retirement): \$567,062 (*Based on FY2023-24 Rates and Census*)
 - FICA/Medi: \$154,313
 - Health/Life/Dental/Vision: \$592,047 (*Estimated 5% increase to health benefits 1/1/24*)
 - Workers Compensation: \$65,939 (*Based on new Rates – 15% increase over last year*)
 - SUI: \$7,987 (*Current rate for 2023 – 1.6%*)
- **Division Requests:** Salaries and Benefits costs for **10/1/2023** start date (*positions requested in 3/16/23*)
 - Administration & Planning: 1 RFT Finance Supervisor/Analyst \$105,602; full year cost: \$140k
 - Recreation: Reclassify a RPT to RFP Recreation Coordinator \$34,761; full year cost: \$59k
 - Parks: Fill another Lead position (Facilities) \$93,037; full year cost: \$125k

Proposed Expenditures (continued)

- **Services and Supplies:** \$2,477,458 – (**\$357,981 increase**) - adjustments based on updated trends and additions – any increases to individual accounts are offset by decreases throughout the account series.

Change Highlights of larger decreases/increases:

- **Liability Insurance – \$254,041, \$40,758 increase;** represents actual premium for FY2023-24
- **Agricultural & Horticultural Services – \$254,041, \$60k increase;** tree maintenance service (includes turf management program with add'l funds in Land Improvement Supplies)
- **Building/Carpentry Service – \$112,389, \$72,389 increase;** Contract - refinish hardwood floors in the LSCC Sierra Rooms and Gyms; Window cleaning (JSH), and Scoreboard repairs
- **Electrical Supplies – \$11,500, \$4k increase;** estimate
- **Utilities – \$16,328 aggregate decrease** reflecting known rate increases, **offset by reduced water costs.**
- **Automotive Services – \$22k, \$11k increase;** Mower & other automotive/ equipment repairs.
- **Expendable Tools – \$9K, \$2,500 increase;** additional staffing levels
- **Office Equipment Maintenance Svc/Sup – \$24,900, \$6,600 decrease;** trend and needs

Proposed Expenditures (continued)

- **Services and Supplies:**

- Change Highlights of larger decreases/increases:**

- Clothing/Personnel Supplies – **\$7,500, \$2k increase**, additional staffing levels
 - Custodial Services & Supplies – **\$135k, \$23k increase**; facilities – fully operational
 - Accounting/Financial Services – **\$56,326, \$31,326 increase**; GO Bond Series A-1 and A-2 County fees
 - Security Services – **\$172,600, \$40k increase**, Security Cameras & monitoring with remaining portion under District wide other improvements.
 - Other Professional Services – **\$56,600, \$46,500 increase**; DA recruitment, Master Plan CEQA/Fish & Game, and Architectural services (Facility)
 - Recreation Supplies – **\$83,352, \$32,500 increase**; additional supplies (i.e., chairs/tables replacement, pop up tent replacement, etc.)
 - Other Operating Services – **\$29,326, \$13,826 increase**; trend and (CR/DR card fees for online registration)

Proposed Expenditures (continued)

- **Services and Supplies:**

Recreation Supplies, GL 2852 – (\$50,852 base), \$32,500 new/replacements*:

SUPPLIES	LOCATION	AMOUNT
Gym Chair Replacement Plan	LS	3,000
Facility Rentals, Table Replacement Plan	DW	1,000
Facility Rentals, Tables & Chair Replacement - Cypress Room	LS	10,000
Promotional Items for Events	DW	4,000
Event Enhancements (offset by increased sponsorship)	DW	4,500
Program or Event Supplies (offset by donations/sponsorships)	DW	8,000
New branded tent/canopy and signage	DW	2,000
		\$32,500

*Some costs may be offset by support from our Community partners that may be willing to fund/partially fund these items.

Proposed Expenditures (continued)

- Parks Division, GL 2104; 2142 - **\$60K Reinstated***

Turf Management Program Resources(\$60k)
Seed
Soil
Fertilizer

*Represents the Services & Supplies portion.
*(Program includes a much-needed replacement
Mower allocated under Capital Equipment.)*

Proposed Expenditures (continued)

- **Capital Improvement Program (CIP):** \$1,201,790 – *(increase of \$731,790)*

Structures & Improvements, GL 4201: \$145,000

- LSCC – KHO improvement to level the floor (\$120k) *(Quimby Fees)*
- Miscellaneous, CIP funded through Donations (\$25k)

Other Improvements, GL 4202: \$1,056,790

- Amenities (Bleachers/Bike Racks/Drinking fountain(s) (\$49,967) – *(Quimby Fees)*
- Cardinal Oaks Parking Lot (\$325k) – *(ARPA Funds)*
- CP Tennis Courts Improvement (\$75k) – *(Quimby Fees)*
- CP Electronic Reader Board (\$70k) – *(Quimby Fees)*
- CP & LSCC Door Replacements (\$30k) – *(Quimby Fees)*

Proposed Expenditures (continued)

- **Capital Improvement Program (CIP)**

- Other Improvements, GL 4202 (continued)**

- DC and Glancy Oaks Parks Booster Pumps (\$105k) – *(Quimby Fees)*
- District-wide Improvements (\$139k) – *(Quimby Fees & Park Impact Fees); requires AB approval; (use a portion for Security Cameras)*
- LSCC 800 Wing (Property damage restoration continued) (\$102,823) – *(Insurance Proceeds)*
- Shade Structure (\$35k) – *(Park Impact Fees)*
- Sutter- Jensen – Garfield House Path Extension (ADA) (\$100k) – *(Park Impact Fees)*
- Miscellaneous, CIP funded through Donations (\$25K)

Proposed Expenditures (continued)

- **Capital Equipment, GL 4301: \$232,631***,

Recreation:	Audio Improvements	\$47,000
Parks:		\$185,631
	Large Mower	120,631
	Truck	65,000

**Initial cost estimates for budgeting purposes. For Equipment, Goods and Services over \$10k, Staff needs to obtain at least three written quotes or proposals. The Mower and truck will be purchased through CMAS or like programs.*

- **Interfund Reimbursement, GL 5995: -\$171,603 (from 337B)**
- **Contingency, GL 7901: \$500k, (an additional \$100k has been transferred to Unrestricted Reserves for future equipment, repairs, and improvements)**

Assessment Fund 337B

- Summary of Revenue and Expenditures

REVENUE TOTAL:	\$171,603	EXPENDITURES TOTAL:	\$171,603
Carry Over Fund Balance:	\$171,603	Operating Transfer Fund Out – (to 337A)	\$171,603
Total:	\$171,603	Total:	\$171,603
Reserves Balance: \$.00			

Please note: The actual Interfund Transfer will be \$171,602.97.

A re-cap of final Revenues (levies & interest) along with Expenditures (one-time Services & Supplies and Capital Improvement Projects) was provided on the FY2023-24 Budget worksheet.

GENERAL OBLIGATION BONDS – SERIES 2023, \$10M

Funds Areas 337L, 337M, and 337N: Recognize the fund balance from allocation of Bond Proceeds under Measure G – General Obligation Bonds Series 2023, A-1 (Tax Exempt) and A-2 (Taxable) and Cost of Issuance, Capital Projects, Property Tax Collections, and Debt Service Obligations.

Funds are divided into three programs:

Capital Projects Fund 337L with two Cost Centers to separate the projects funded through the Tax Exempt (9337400) from the Taxable (9337500)

Debt Service Fund 337M (Tax Exempt)

Debt Service Fund 337N (Taxable)

Revenues:

Levy (*first collection estimated in FY2023-24 – TBD*)

Interest Earnings

Expenditures:

Record payment of Principal and Interest based on the Debt Amortization Schedule (Interest only will be paid on both A-1 Tax Exempt and A-2 Taxable programs. The first principal payment will be made in FY2024-25 on Fund 337N [Taxable])

Construction Management – separate and part of the soft costs on projects

Capital Improvement Projects – Budget includes full program; the CIP List divides the projects by FY2023-24 and FY2024-25 for timing of when the projects will be performed.

CAPITAL PROJECT FUND 337L

A-1 Fund Centers 9337400 and A-2 Fund Center 9337500

ACCT NO	ACCT TITLE	2022-23 EST YE	2022-23 ACT YE	2023-24 RECMD	2023-24 ADJ FNL	DIFF	NOTES/COMMENTS
EXPENDITURES							
2000's	SERVICES & SUPPLIES						
20259100	Other Professional Svcs -9337400	-	-	60,000	60,000	-	CONSTRUCTION MANAGEMENT
20271000	Bond Issuance Costs - 9337400		143,838			-	
	Taxable - 9337500		119,261			-	
	OBJECT TOTAL	-	263,099	60,000	60,000	-	
4000's	FIXED ASSETS					-	
42420100	Structures and Buildings - 9337400	-	-	1,126,000	983,000	(143,000)	SEE CIP LIST
	Taxable 9337500	-	-	2,237,000	2,186,000	(51,000)	" "
42420200	Imp Other than Bldngs - 9337400	-	-	4,218,924	4,345,428	126,504	" "
	Taxable 9337500	-	-	2,233,293	2,300,789	67,496	" "
	OBJECT TOTAL	-	-	9,815,217	9,815,217	-	
	EXPENDITURE TOTAL - 9337400		143,838	5,404,924	5,388,428	(16,496)	
	Taxable - 9337500	-	119,261	4,470,293	4,486,789	16,496	
			263,099	9,875,217	9,875,217	-	

CAPITAL PROJECT FUND 337L

A-1 Fund Centers 9337400 and A-2 Fund Center 9337500

ACCT NO	ACCT TITLE	2022-23 EST YE	2022-23 ACT YE	2023-24 RECMD	2023-24 ADJ FNL	DIFF	NOTES/COMMENTS
REVENUES							
94941000	Interest Income 9337400	8,985	-	35,939	44,924	8,985	Interest earnings through Pool
	Interest Income 9337500	7,175	-	28,698	35,873	7,175	Interest earnings through Pool
	OBJECT TOTAL	16,160	-	64,637	80,797	16,160	
98987000	Capital Project Fund - 9337400		9,612,210			-	
	Taxable - 9337500					-	
98987001	Premiums on Debt 9337400		445,309			-	
			10,057,519			-	
	BUDGET TOTAL	16,160	9,794,420	64,637	80,797	16,160	Combined Interest Earnings
	FUND BALANCE -9337400	5,360,000	5,360,000	5,368,985	5,360,000	(8,985)	FB Carry over from FY2022-23
	FUND BALANCE -9337500	4,434,420	4,434,420	4,441,595	4,434,420	(7,175)	FB Carry over from FY2022-23
	TOTAL PROJECTION	9,810,580	9,794,420	9,875,217	9,875,217	-	

GENERAL OIGATION BOND SERIES 2023: \$10M			
CAPITAL PROJECT FUND 337L - PROJECTS FOR FY2023-24			
Summer 2023		Spring 2024	
LA SIERRA		DEL CAMPO PARK	
Roofs-Phase I		Soccer Field Turf Repair	\$279,500
300 Wings	\$230,000	Design/Mobilization/Soft Costs (40%)	\$111,800
400 Wing (East)	\$115,000		\$391,300
600 Wing (West)	\$115,000		
Total	\$460,000	CARMICHAEL PARK	
HVAC-Phase I		Paving Project-Phase II	
TBD	\$100,000	TBD	\$225,000
Fall 2023		GLANCY OAKS PARK	
CARMICHAEL PARK		Demo & Grading	\$50,000
Vets Hall's TT Playground replacement w/concrete repair	\$260,000	Park Entry-ADA	\$25,000
TT Playground-Rubberized Surface	\$75,000	Playground Replacement	\$175,000
	\$335,000	Rubberized Surface	\$60,000
Design/Mobilization/Soft Costs (40%)	\$134,000	ADA work from 2016 report	\$64,000
Total	\$469,000		\$374,000
		Design/Mobilization/Soft Costs (40%)	\$149,600
Paving Project-Phase I		Total	\$523,600
TBD	\$200,000		
		LA SIERRA	
LA SIERRA		Roofs-Phase II	
Roofs-Phase II		700 Wing	\$229,000
John Smith Hall, Theater, Rec Office, Kitc	\$260,000	Arts and Maintenance Building	\$200,000
500 Wing	\$230,000	Minor Repairs (600E, 400W & Bldg 170)	\$12,000
Sierra Rooms & Boiler Roof (west)	\$91,000	Total	\$441,000
Total	\$581,000	HVAC-Phase II	
		TBD	\$100,000

FY 2023-24	
Construction Cost	\$3,095,500
Design/Mobilization/Soft Costs (40%)	\$395,400
County charge for projects >\$1M (20%)	\$0
Total	\$3,490,900

GENERAL OBIGATION BOND SERIES 2023: \$10M			
CAPITAL PROJECT FUND 337L - PROJECTS FOR FY2024-25			
Summer 2024		Fall 2024	
LA SIERRA		LA SIERRA	
Roofs-Phase IV		HVAC-Phase IV	
200 Wing	\$335,000	TBD	\$100,000
Canopy Areas	\$700,000		
Total	\$1,035,000	CARMICHAEL PARK	
HVAC-Phase III		New restroom by Tennis Courts	\$300,000
TBD	\$100,000	Design/Mobilization/Soft Costs (40%)	\$120,000
			\$420,000
DEL CAMPO PARK			
Creek Bridge	\$180,000		
Design/Mobilization/Soft Costs (40%)	\$72,000		
Total	\$252,000	Spring 2025	
		LA SIERRA	
		Natural Turf Soccer Field and Irrigation	\$1,500,000
		Design/Mobilization/Soft Costs (33%)	\$500,789
		County charge for projects >\$1M (20%)	\$300,000
		Total	\$2,300,789
CARDINAL OAKS PARK			
Demo & Grading	\$6,000		
Playground Replacement (10K sq ft)	\$750,000		
Rubberized Surface	\$240,000		
ADA work from 2016 report (includes pathway repair)	\$214,330		
Pedestrian Lighting	\$150,000		
	\$1,360,330		
Design/Mobilization/Soft Costs (40%)	\$544,132		
County charge for projects >\$1M (20%)	\$272,066		
Total	\$2,176,528		
		FY 2024-25	
		Construction Cost	\$4,575,330
		Design/Mobilization/Soft Costs	\$1,236,921
		County charge for projects >\$1M (20%)	\$572,066
		Total for First Bond sale	\$6,384,317

Recap Projects by Year
And Bond Type

Year	
FY 2023-24	\$3,490,900
FY 2024-25	\$6,384,317
	\$9,875,217

Project by Bond Type	
Taxable Bond Funds (LSCC)	\$5,217,789
Tax Exempt Bond Funds	\$4,657,428
	\$9,875,217

Debt Service Fund 337M

A-1 Fund Center 9337200 (Tax Exempt)

ACCT NO	ACCT TITLE	2022-23 EST YE	2022-23 ACT YE	2023-24 RECMD	2023-24 ADJ FNL	DIFF	NOTES/COMMENTS
EXPENDITURES							
30 -OTHER CHARGES							
30321000	Interest Expense - 9337200	-	-	225,567	225,567	-	Interest Only Expense
30323000	Bond/Loan Redemption - 9337200	-	-	-	-	-	
	OBJECT TOTAL	-		225,567	225,567	-	
79790100	Appropriation for Contingencies	-		179,714	179,714	-	
	OBJECT TOTAL	-	-	179,714	179,714	-	
	TOTAL EXPENDITURE			405,281	405,281	-	
REVENUES							
91910100	Property Tax Current Secured			100,000	100,000	-	\$19/per 100k AV
				100,000	100,000	-	
94941000	Interest Income 9337200	1,899	-	1,911	3,810	1,899	Interest earnings through Pool
	OBJECT TOTAL	1,899	-	1,911	3,810	1,899	
98987000	ISSUANCE OF DEBT	-	301,471			-	
	OBJECT TOTAL	-	301,471			-	
	TOTAL REVENUE	1,899	301,471	101,911	103,810	1,899	
	FUND BALANCE	301,471	-	303,370	301,471	-	
	TOTAL PROJECTION	303,370	301,471	405,281	405,281	1,899	

Debt Service Fund 337N

A-2 Fund Center 9337300 (Taxable)

ACCT NO	ACCT TITLE	2022-23 EST YE	2022-23 ACT YE	2023-24 RECMD	2023-24 ADJ FNL	DIFF	NOTES/COMMENTS
EXPENDITURES							
30- Other Charges							
30321000	Interest Expense - 9337300	-	-	212,639	212,639	-	INTEREST PAYMENT
30323000	Bond/Loan Redemption - 9337300	-	-	-	-	-	
	OBJECT TOTAL	-		212,639	212,639	-	
79790100	Appropriation for Contingencies	-		815,155	815,155	-	FUTURE P & I PAYMENT
	OBJECT TOTAL	-	-	815,155	815,155	-	
	EXPENDITURE TOTAL			1,027,794	1,027,794	-	
REVENUES							
91910100	Property Tax Current Secured			935,000	935,000		\$19/per 100k AV
				935,000	935,000		
94941000	Interest Income			5,931	5,931		Interest earnings through Pool
				5,931	5,931		
98987000	Issuance of Debt	-	86,319	-	-	-	
	OBJECT TOTAL	-	86,319	-	-	-	
	REVENUE TOTAL	-		940,931	940,931	-	
	FUND BALANCE	86,319	86,319	86,319	86,319	-	
	TOTAL PROJECTION	86,319	86,319	1,027,250	1,027,250	-	For future P & I payment

FY2023-24 GENERAL FUND 337A AND ASSESSMENT FUND 337B SUMMARIES

REVENUE TOTAL:	\$7,621,110	EXPENDITURES TOTAL:	\$7,621,110
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Other Revenue:	178,323	Capital Equip:	232,631
		Interfund Reim:	-171,603
Transfer to Unrestricted Reserve:	-100.000	Contingency:	500,000
Total:	\$7,621,110	Total:	\$7,621,110

ASSESSMENT FUND REVENUE TOTAL: 337B	\$171,603	ASSESSMENT FUND EXPENDITURES TOTAL: 337B	\$171,603
Carry Over Fund Balance:	171,603	Operating Transfer Out to Fund 337A:	171,603
Total:	\$171,603	Total:	\$171,603
Reserves Balance: \$.00			