



FY 2023-24 Recommended Budget Proposals for
Funds 337A , 337B, and
New Funds 337L and 337M



INTRODUCTION

Key Dates:

- ❑ *Board of Supervisors Hearings on the FY2023-24
Recommended Budgets: June 7 – 9*
- ❑ *FY2022-23 Close: July 21, 2023*
- ❑ *Final Adjustments to Advisory Board:
August 3, 2023*
- ❑ *Board of Supervisors Final Adoption:
September 26, 2023*

General Fund 337A

Summary by Object Level/Category

REVENUE TOTAL:	\$6,259,641	EXPENDITURES TOTAL:	\$6,259,641
Carry-over Fund Balance:	1,135,192	Operations:	5,254,641
Taxes:	2,551,449	Salaries/Benefits:	3,135,252
Use of Money/Property:	1,480,000	Services & Supplies:	2,119,389
Intergovernmental:	438,000	C-I-P:	470,000
Charges for Service:	576,500	Capital Equip:	35,000
Other Revenue:	75,500	Interfund Reim:	-147,693
		Contingency:	647,693
Total:	\$6,259,641	Total:	\$6,259,641

Projected Revenue

Main Funding Sources

- **Estimated Carry Over Fund Balance:** \$1,135,192, (includes \$500k–Contingency)
(Based on FY2022-23 Estimated Year End Revenues vs Expenditures)
- **Property Taxes:** \$2,551,449, (Estimating approximate 3% growth in Current Secured)
- **Building Rental Program:** \$1,480,000
 - LSCC Tenants: \$1,265,000 (includes Escalator for two tenants)
 - LSCC Daily Rentals: \$125,000
 - District wide Rentals: \$90,000, (\$23,220 based on Capra & Jensen Properties)
- **Quimby/Park Impact Fees:** \$95,000 (CIP – Carmichael Park Small Dog Park Shade; Reader Board)
- **ARPA – SLFRF Revenue:** \$325,000 (CIP – Cardinal Oaks Parking Lot)
- **Recreation Program:** \$575,000
- **Other Revenue:** \$75,500, (Insurance Proceeds, CAPRI Dividend/Return Premium; potential donations towards small projects)

Proposed Expenditures

Operations, CIP, Equipment, and Contingency

- **Salaries and EE Benefits: \$3,135,252 (*decrease of \$53,680*)**
 - Regular Full Time (19) and Part Time (4) Salaries: **\$1,572,670***; *full year 1 – RFT in Recreation Division and 3 – RFT in Parks Division (1 of 3 – promotion mid year); 4% COLA on 7/1/23 (County 4% for FY2022-23)*
 - Seasonal Part Time Salaries: \$293,432 (*includes Min Wage Increase capacity to 3.5% based on statute; 18 – current positions filled; fluctuates to up to 30+ total during peak periods*)
 - Overtime: \$1,000
 - Allowances: \$10,656
 - SCERS (Retirement): \$529,633 (*Based on FY2023-24 Rates*)
 - FICA/Medi: \$143,610
 - Health/Life/Dental/Vision: \$483,906 (*Estimated 5% increase to health benefits 1/1/24*)
 - Workers Compensation: \$56,897 (*FY2022-23 Rates; will update in August for Adopted Proposal*)
 - SUI: \$7,795 (*Current rate – 1.6%*)
- ****Doesn't Include Division Requests: (FY2022-23: 2 –unfilled, 2 – new requests)***
 - Administration & Planning: Budgeted/Unfilled – 1 RFT Finance Supervisor/Analyst \$138k+; 1 RPT Administrative support position \$41k+
 - Recreation: New request – Reclassify a RPT to RFP Recreation Coordinator \$59k+
 - Parks: New request – Fill another Lead worker position \$125k+

Proposed Expenditures (continued)

- **Services and Supplies:** \$2,119,389 – (**\$118,490 decrease**) - 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:

- Agricultural/Horticultural Services GL 2103: \$170k (**\$5k increase**) allocation includes: (increase for landscape contract (3%) and tree maintenance; goats/sheep for **3** parks instead of 2)
- Agricultural/Horticultural Supplies GL 2104: \$55K (**\$20k decrease**) includes funding for herbicides/pesticides and turf management program
- Building Maintenance Service GL 2111: \$40k (**\$30k increase**) increase covers the cost to refinish the hardwood floors in the LSCC Gyms and Sierra Rooms)
- Building Maintenance Supplies GL 2112: \$20k (**\$10k decrease**) based on trend
- Mechanical System Mtn Services & Supplies, GL 2150 & 2151: \$70k (**\$90k decrease**) funds HVAC preventative maintenance and repairs contract; HVAC replacements will be funded through the GO Bond
- Utilities, GL 2191 – 2198: \$696,426 (**\$46,937 increase**), represents an initial estimate based on rate increases; will be reevaluated further once the FYE actual costs are known.

Proposed Expenditures (continued)

- **Services and Supplies:**

- Change Highlights of larger decreases/increases:**

- Fire Services & Supplies, GL 2231 and 2232: \$8.5k (**\$5,800 increase**) allocation for fire inspection – LSCC JSH kitchen range hood, dampers; DW fire extinguishers
- Other Equip Maintenance Supplies: \$12.5k (**\$10k increase**) *includes Maintenance software and tablets (will reevaluate where the funds are allocated; may be moved to IT accounts)*
- Accounting/Financial Services, GL 2505: \$25k (**\$5k decrease**) *includes cost of 1-yr financial audit, County DOF accounting and audit services*
- Environmental Services, GL 2552: \$0k (**\$20k decrease**) *ADA repair/improvements included under G.O. Bond funding.*
- Recreation Services and Supplies, GL 2851 and 2852: \$205k+ (**approx. \$56k decrease**); *trimmed the services to reflect trends; did not include new supply and equipment requests (reflected in the chart on the next slide)*
- Other Operating Services, GL 2899: \$46k+ (**approx. \$1k increase**); *highlighted to call out that a 3% increase to the PBID (Carmichael Improvement District) has been included*

Proposed Expenditures (continued)

- **Services and Supplies:**

Recreation Supplies, GL 2852 – (\$50,852 base), \$18k new requests below *not in the Budget**:

SUPPLIES	LOCATION	AMOUNT
Gym Chair Replacement	LS	\$1,000
Facility Rentals, Table Replacement Plan	DW	\$2,000
Facility Rentals, Chair Replacement Plan	DW	\$1,000
Video Game System & Games for Youth programs	DW	\$1,000
Promotional Items for Events	DW	\$4,000
Event Enhancements (offset by increased sponsorships)	DW	\$4,500
Portable Fencing for Events	DW	<u>\$4,500</u>
		\$18,000

*Plan to discuss needs with our Community partners to see if they are willing to fund/partially fund these items. Reevaluate both contributions and fund balance when final adjustments are made in July/August.

Proposed Expenditures (continued)

- Parks Division, GL 2104; 2142 - **\$40K Reinstated**

Turf Management Program Resources(\$40k)
Seed
Soil
Fertilizer

Program also includes Equipment covered under Capital Equipment Rebudget.

Proposed Expenditures (continued)

- **Capital Improvement Program (CIP):** \$470,000 – *(decrease of \$858,400 – due in large part to the completion of the property damage restoration work at the LSCC 800 Wing in FY2022-23; most of the CIP planned for FY2023-24 will be funded through Bond Proceeds.)*

Structures & Improvements, GL 4201: \$25,000

- Miscellaneous, CIP funded through Donations (\$25k)

Other Improvements, GL 4202: \$445,000

- Cardinal Oaks Park Parking Lot (\$325k) – **(ARPA Funds)**
- CP Small Dog Park (Canine Corral) Shade Structure (\$30k) – **(Park Impact Fees)**
- CP Reader Board (\$65k) – **(Quimby Fees)**
- Miscellaneous, CIP funded through Donations (\$25K)

Proposed Expenditures (continued)

- **Capital Equipment, GL 4301: \$35,000, Re-budget** (*supply chain issue*)

Parks: Turf Cart	35,000
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Recreation new request, not in Budget:

AUDIO UPGRADES TO ENHANCE OUTDATED SOUND SYSTEMS	Liberty Bell*
La Sierra Community Center	\$19,235.42
Clubhouse	\$24,716.63

**These are initial cost estimates for budgeting purposes. For Goods and Services over \$10k, Staff needs to obtain at least three written quotes or proposals.*

- **Interfund Reimbursement, GL 5995: -\$147,693** (*from 337B*)
- **Contingency, GL 7901: \$647,693**, *includes carry over funds from the Assessment Fund 337B*

Assessment Fund 337B

- Summary of Revenue and Expenditures

REVENUE TOTAL:	\$147,693	EXPENDITURES TOTAL:	\$147,693
Carry Over Fund Balance:	\$147,693	Operating Transfer Fund Out – (to 337A)	\$147,693
Total:	\$147,693	Total:	\$147,693
Reserves Balance: \$.00			

Please note: At FY2023-24 fiscal year end, a final re-cap of Revenues (levies & interest) along with Expenditures (one-time Services & Supplies and Capital Improvement Projects) will be provided.

GENERAL OBLIGATION BOND – SERIES 2023, \$10M

Debt Service Fund 337L

This Fund will be used to recognize the allocation from Property Tax Collections under Measure G – General Obligation Bonds and Debt Service Payments.

Revenues:

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

Interest Earnings

Expenditures:

Debt Amortization Schedule TBA

Record payment of Principal and Interest

**GENERAL OBLIGATION BOND SERIES 2023: \$10M
Capital Project Fund 337M* PROJECTS FOR FY 2023-24**

Summer 2023	
LA SIERRA	
Roofs-Phase I	
300 Wing (East)	\$75,000
400 Wing (East)	\$75,000
600 Wing (West)	\$75,000
Total	\$225,000
HVAC-Phase I	
TBD	\$100,000

Fall 2023	
CARMICHAEL PARK	
Vets Hall's TT Playground replacement w/concrete repair	\$260,000
TT Playground-Rubberized Surface	\$75,000
	\$335,000
Design/Mobilization/Soft Costs (40%)	\$134,000
Total	\$469,000
Paving Project-Phase I	
TBD	\$200,000
LA SIERRA	
Roofs-Phase II	
John Smith Hall, Theater, Rec Office, Kitchen	\$175,000
500 Wing	\$200,000
Sierra Rooms & Boiler Roof (west)	\$60,000
Total	\$435,000

**Fund 337M inflows will be the bond proceeds and interest earnings.
Outflows will be the CIP expenditures for FY2023-24.*

Spring 2024	
DEL CAMPO PARK	
Soccer Field Turf Repair	\$279,500
Design/Mobilization/Soft Costs (40%)	\$111,800
	\$391,300
CARMICHAEL PARK	
Paving Project-Phase II	
TBD	\$225,000
GLANCY OAKS PARK	
Demo & Grading	\$50,000
Park Entry-ADA	\$25,000
Playground Replacement	\$175,000
Rubberized Surface	\$60,000
ADA work from 2016 report	\$64,000
	\$374,000
Design/Mobilization/Soft Costs (40%)	\$149,600
Total	\$523,600
LA SIERRA	
Roofs-Phase III	
700 Wing	\$200,000
Maintenance Building	\$383,000
Arts Building	\$403,000
Total	\$986,000
HVAC-Phase II	
TBD	\$100,000

FY 2023-24	
Construction Cost	\$3,259,500
Design/Mobilization/Soft Costs (40%)	\$395,400
County charge for projects >\$1M (20%)	\$0
	\$3,654,900

GENERAL OBLIGATION BOND SERIES 2023: \$10M
Capital Project Fund 337M* PROJECTS FROM REMAINING FUNDS FOR FY 2024-25

Summer 2024		Fall 2024	
LA SIERRA		LA SIERRA	
Roofs-Phase IV		HVAC-Phase IV	
200 Wing	\$572,000	TBD	\$100,000
Canopy Areas (will probably be more)	\$325,000		
Total	\$897,000	CARMICHAEL PARK	
HVAC-Phase III		New restroom by Tennis Courts	\$300,000
TBD	\$100,000	Design/Mobilization/Soft Costs (40%)	\$120,000
		Total	\$420,000
DEL CAMPO PARK		Spring 2025	
Creek Bridge	\$180,000	LA SIERRA	
Design/Mobilization/Soft Costs (40%)	\$72,000	Natural Turf Soccer Field and Irrigation	\$1,500,000
Total	\$252,000	Design/Mobilization/Soft Costs (40%)	\$600,000
CARDINAL OAKS PARK		County charge for projects >\$1M (20%)	\$300,000
Demo & Grading	\$6,000	Total	\$2,400,000
Playground Replacement (10K sq ft)	\$750,000	FY 2024-25	
Rubberized Surface	\$240,000	Construction Cost	\$4,437,330
ADA work from 2016 report (includes pathway repair)	\$214,330	Design/Mobilization/Soft Costs (40%)	\$1,336,132
Pedestrian Lighting	\$150,000	County charge for projects >\$1M (20%)	\$571,638
	\$1,360,330	Total for First Bond sale	\$6,345,100
Design/Mobilization/Soft Costs (40%)	\$544,132	RECAP:	
County charge for projects >\$1M (20%)	\$271,638	FY 2023-24	\$3,654,900
Total	\$2,176,100	FY 2024-25	\$6,345,100

**Fund 337M inflows will continue to be interest earnings.
Outflows will be the CIP expenditures for 2024-25.*

	\$10,000,000
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FY2023-24 RECOMMENDED BUDGET PROPOSAL SUMMARIES

REVENUE TOTAL:	\$6,259,641	EXPENDITURES TOTAL:	\$6,259,641
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		Interfund Reim:	-147,693
		Contingency:	647,693
Total:	\$6,259,641	Total:	\$6,259,641

ASSESSMENT FUND REVENUE TOTAL: 337B	\$147,693	ASSESSMENT FUND EXPENDITURES TOTAL: 337B	\$147,693
Carry Over Fund Balance:	147,693	Operating Transfer Out to Fund 337A:	147,693
Total:	\$147,693	Total:	\$147,693
Reserves Balance: \$.00			