

Camps Fund (125) - Fund Forecast
Department of Parks, Recreation & Waterfront

Figures as of 5/1/2024

Camps Fund (With Berkeley Tuolumne Camp Rebuild Project)	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Revised	FY 2024 Projected	FY 2025 Proposed	FY 2026 Proposed	FY 2027 Projected
Beginning Fund Balance	13,651,192	4,027,274	681,348	681,348	681,348	1,434,400	689,076	13,907
Revenues								
Donations	2,766	5,371	0	0	9,000	9,000	9,000	9,000
Fee Class - Aquatics		68,672	184,125	184,125	85,000	80,000	85,000	86,700
Fee Class - Contract Classes		361,290	182,537	182,537	540,000	385,000	392,700	400,554
Fee Class - Sports		30,713	64,733	64,733	32,000	60,000	60,000	61,200
Cazadero Rent	46,350	47,741	48,223	48,223	48,223	49,187	50,171	51,175
Cazadero Insurance	1,076,076	676,479	0	0	0			
Echo Lake Registration	740,313	736,027	739,150	739,150	850,000	892,500	910,350	928,557
Echo Lake Donations		10,000	0	0	0			
Echo Lake Misc Revenue		0	0	0	5,000			
Tuolumne Registration	959,799	950,124	1,439,698	1,439,698	1,050,000	1,102,500	1,157,625	1,215,506
Tuolumne Sales		30,804	38,250	38,250	35,000	40,250	41,055	41,876
Tuolumne Misc Over/Short	1	(9)	0	0				
Tuolumne Insurance	5,800,000	0	0	0	2,667,728			
Tuolumne Rentals	3,502	102,045	0	0	51,000	75,000	100,000	125,000
Tuolumne Donations	530,832	0	0	0	0			
FEMA	193,770	0	0	0	(59,229)			
Catastrophic Reserve	2,700,000	0	0	0	0			
Day Camp Registration	375,062	428,976	412,569	412,569	450,000	472,500	481,950	491,589
ARPA Transfer In	1,035,000	0						
Subtotal, Revenues	13,463,471	3,448,233	3,109,285	3,109,285	5,763,722	3,165,937	3,287,851	3,411,157
Expenditures								
Personnel	1,252,632	1,677,555	1,854,356	1,932,356	1,790,306	1,869,892	1,898,823	1,936,799
Non-Personnel	495,765	1,206,691	1,759,913	2,259,598	1,973,334	2,041,369	2,064,197	2,105,481
Capital Projects / Major Maintenance	21,338,992	3,909,914	0	1,447,962	1,247,029			0
Subtotal, Expenditures	23,087,389	6,794,160	3,614,269	5,639,916	5,010,670	3,911,261	3,963,020	4,042,281
Operating Income / (Loss)	(9,623,918)	(3,345,927)	(504,984)	(2,530,631)	753,052	(745,323)	(675,169)	(631,124)
Camps Fund Reserve Balance (with BTC Project)	4,027,274	681,348	176,364	(1,849,283)	1,434,400	689,076	13,907	(617,216)
Reserve Rate	30%	20%	6%	-59%	25%	22%	0%	-18%

Assumptions & Issues:

Revenues

- 1) Echo, BTC & Day Camp revenue reflect 12% fee increases passed in Jan 2023. FY23 Echo revenue was \$90k less than planned due to refunds issued for Covid week in summer 2022. BTC revenue projected to grow at 5%/year with increased occupancy and program.
- 2) Echo revenue projected to grow at 5% in FY25 with additional programming week; and 2% in out years.
- 3) Day Camp and Special Fee revenue projected to grow at 2%/year. programs.
- 4) Final BTC insurance revenue of \$2.67M anticipated in FY24.

Expenditures

- 1) Personnel costs increase 5% in FY25 to reflect higher staffing needs; 2% in out years.
- 2) FY24 Non-Personnel lower than planned due to cost shifts to General Fund (\$225K for scholarships and DEI programs); those costs are restored in FY25.
- 3) Non-Personnel costs escalate 2% per year starting in FY25.
- 4) FY24 Capital includes: Berkeley Tuolumne Camp Reconstruction, Cazadero Camp Landslide, and Echo Lake Camp ADA Improvement.
- 5) FY25-26 Capital need at camps is \$550k over both years for Echo Lake tree removal, Camp minor maintenance, and BTC generator; these needs cannot be covered by Camps Fund and need other funding sources. A baseline of \$250k projected for FY27-29.

Other

- 1) Camps Fund is expected to be self-supporting. Fund balance will be exhausted in FY26, and \$500k will be needed to keep the fund in the black.
- 2) These projections exclude \$550k of capital in FY25-26 and \$355k/year of scholarship/DEI subsidized program costs.

