

Desert Recreation District
Fiscal Year 2021-2022
Final Budget Schedules

RESOLUTION NO. 21-24

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
DESERT RECREATION DISTRICT
ADOPTING THE FY2021-22 FINAL BUDGET

WHEREAS, the Public Resources Code Section 5788 requires the Board to adopt a final budget before August 30 each year, and

WHEREAS, the Board adopted the Preliminary FY2021-22 Budget on June 9, 2021; and

WHEREAS, the District has complied with the requirements of the state code; and

WHEREAS, certain revisions, corrections, and modification to the Preliminary FY2021-22 Budget have been made.

NOW, THEREFORE, BE IT RESOLVED, that the Desert Recreation District Board of Directors do hereby adopt the FY2021-22 Final Budget, as set forth herein.

PASSED, APPROVED AND ADOPTED this 23rd day of June 2021 by the following vote:

AYES: Acosta, Becerra, McGalliard & Gutierrez

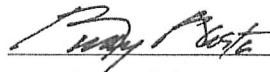
NOES: None

ABSENT: Paz

ABSTAIN: None

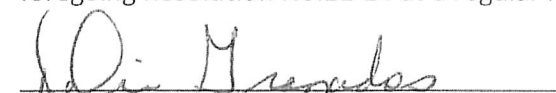
Desert Recreation District

By:



President of the Board

I hereby certify that the Board of Directors of the Desert Recreation District approved the foregoing Resolution No.21-24 at a regular meeting held on June 23, 2021.



Deja Granados, District Clerk

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Consolidated Budget by Category
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Actual</u>	<u>FY2021 Budget</u>	<u>Current YTD Actual</u>	<u>FY2022 Budget</u>	<u>FY21 v FY22</u>
Revenues							
Unrestricted							
General Property Tax	2,667,037	2,781,022	2,791,438	3,597,809	3,597,810	3,589,750	(8,059)
Intergovernmental RDA	2,624,000	2,868,122	2,900,477	3,416,519	3,416,520	3,417,379	860
Charges for Services	1,944,715	1,950,311	1,397,001	821,779	948,009	2,396,386	1,574,607
Special & External Event Chrg	23,748	20,645	16,879	14,320	7,070	17,160	2,840
Rents & Royalties	437,018	117,503	81,093	483,024	464,003	49,768	(433,256)
Investment Earnings	86,293	113,303	203,956	76,685	49,786	72,218	(4,467)
Fair Market Value ADJ	10,183	66	0	0	0	0	0
Concessions	43,849	41,350	27,514	12,600	11,202	30,500	17,900
Misc Income	20,154	7,755	13,366	8,296	6,498	6,225	(2,071)
Sales	5,212	7,862	3,674	17,050	13,126	4,050	(13,000)
Claim Reimbursement	0	236,029	5,080	20,163	29,163	0	(20,163)
Total Unrestricted	7,862,210	8,143,966	7,440,478	8,468,246	8,543,187	9,583,436	(1,115,190)
Restricted							
Special Assessments	2,879,325	2,855,258	2,873,649	2,893,354	2,837,945	2,918,920	25,566
Intergovernmental Charges	1,721,868	1,756,161	1,708,862	1,337,004	1,220,756	2,378,476	1,041,472
Donated Registration Fees	56,140	51,560	46,624	59,750	65,300	59,940	190
Grants & Donations	306,080	262,734	179,298	410,976	367,100	944,653	533,677
Sales of Surplus Assets	0	500	3,000	0	0	0	0
Total Restricted	4,963,413	4,926,213	4,811,432	4,701,084	4,491,101	6,301,988	(1,600,905)
Capital Revenues							
Developer Fees	0	160,996	429,779	0	0	0	0
Capital Grants	294,230	3,455,309	552,879	694,642	694,642	2,077,000	1,382,358
Total Capital Revenues	294,230	3,616,305	982,658	694,642	694,642	2,077,000	(1,382,358)
Total Revenues	13,119,853	16,686,484	13,234,568	13,863,972	13,728,930	17,962,425	(4,098,453)
Expenditures							
Personnel Expense							
Payroll Taxes	284,628	296,838	282,582	356,793	253,332	492,905	(136,113)
Collection Adj Federal Income Tax	0	0	0	0	(33,809)	0	0
Full Time Retirement	193,997	225,060	234,736	271,417	0	363,049	(91,632)
Medical	544,032	536,959	499,651	500,039	484,250	684,246	(184,207)
OPEB Benefits	0	92,612	0	0	57,339	0	0

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Consolidated Budget by Category
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	Current YTD Actual	FY2022 Budget	FY21 v FY22
Workers Compensation	177,424	159,232	185,122	158,996	169,309	214,069	(55,073)
Full Time Salaries	2,112,585	2,513,082	2,560,003	2,612,952	2,429,978	3,576,228	(963,276)
Part Time Salaries	3,096,867	2,840,537	2,723,257	2,038,171	1,779,623	3,039,547	(1,001,376)
Part Time Pension	114,582	103,289	101,480	80,573	65,801	113,158	(32,585)
Total Personnel Expense	6,524,114	6,767,608	6,586,831	6,018,941	5,205,824	8,483,202	2,464,262
Materials and Services							
Cost of Goods Sold	9,411	6,486	(1,296)	0	0	3,600	(3,600)
Claims & Settlements	0	624,866	0	0	0	0	0
Communications	187,487	188,143	183,219	244,210	205,056	202,675	41,535
Leased Vehicles	0	0	0	30,700	11,310	119,150	(88,450)
Facility Rentals	57,611	41,596	40,835	26,271	22,915	31,456	(5,185)
Equipment Rentals	86,635	86,263	107,336	93,624	68,225	54,271	39,352
Materials & Supplies	324,135	348,383	311,064	213,036	163,327	404,125	(191,089)
Uniforms	15,603	19,582	13,216	14,403	12,910	22,965	(8,562)
General Services	1,781,557	1,889,636	2,390,204	2,430,700	2,149,799	3,102,834	(672,134)
Contract Instructor Services	0	0	0	52,075	28,257	199,813	(147,738)
Utilities	579,941	570,552	549,033	541,462	434,782	546,729	(5,267)
Repair & Maintenance	160,871	203,844	187,223	124,261	95,467	172,145	(47,884)
Minor Equipment	57,873	64,923	44,115	63,469	47,514	101,178	(37,709)
Fleet Vehicles	94,048	88,791	81,652	72,896	61,058	67,776	5,120
Special Fees	375,613	262,694	167,764	281,768	259,946	259,699	22,070
Computer & Office Equipment	107,288	54,206	76,156	52,293	60,041	101,865	(49,572)
Office Supplies	84,914	100,814	105,807	86,416	72,149	126,807	(40,391)
Travel & Professional Developm	100,177	85,355	52,975	55,433	33,506	93,767	(38,334)
Professional Services	337,169	557,946	882,030	821,038	717,475	468,997	352,041
Total Materials and Services	4,360,334	5,194,078	5,191,332	5,204,055	4,443,735	6,079,852	875,796
Debt Service							
Cost of Issuance	0	80,000	0	0	0	0	0
L/T Loan Principal	0	100,908	179,073	176,084	176,084	182,087	(6,003)
L/T Loan Interest	24,890	39,195	69,900	63,973	63,800	57,973	6,000
Total Debt Service	24,890	220,104	248,972	240,057	239,884	240,060	3
Capital Outlay							
Computers	0	4,925	44,709	53,282	41,921	196,175	(142,893)
Machinery & Equipment	21,754	27,660	101,720	20,200	22,540	10,000	20,200

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Consolidated Budget by Category
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	Current YTD Actual	FY2022 Budget	FY21 v FY22
Building & Park Improvement	3,707,880	3,120,423	1,131,180	2,872,566	2,211,598	2,506,500	366,066
Vehicles	55,608	58,551	30,897	0	0	0	0
Land	0	0	0	0	0	250,000	(250,000)
Total Capital Outlay	3,785,242	3,221,559	1,308,514	2,956,148	2,277,059	2,962,675	6,527
Total Expenditures	14,694,581	15,403,349	13,335,649	14,419,201	12,166,502	17,765,789	3,346,588
Net Revenue Over/(Under) Expenditures	(1,574,728)	1,283,134	(101,081)	(555,229)	1,562,429	196,636	751,865

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Consolidated Budget by Department
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Actual</u>	<u>FY2021 Budget</u>	<u>Current YTD Actual</u>	<u>FY2022 Budget</u>	<u>FY21 v FY22</u>
Revenues							
Administration	5,393,692	5,832,875	5,924,009	7,118,326	7,096,600	7,083,597	(34,729)
Public Works & Planning	1,355,969	1,353,580	1,375,250	1,384,100	1,363,957	1,410,925	26,825
Community Services	5,563,043	5,815,174	4,602,872	3,988,020	3,779,738	5,819,481	1,831,461
Golf Enterprise	502,736	647,989	345,741	616,883	732,038	1,093,422	476,539
Capital Projects	294,230	3,668,065	986,697	756,642	756,597	2,555,000	1,798,358
Total Revenues	<u>13,109,670</u>	<u>17,317,683</u>	<u>13,234,568</u>	<u>13,863,972</u>	<u>13,728,930</u>	<u>17,962,425</u>	<u>(4,098,453)</u>
Expenditures							
Administration	2,834,612	2,997,415	3,160,158	2,974,714	2,562,072	3,675,176	(700,461)
Public Works & Planning	1,739,713	2,017,009	2,215,363	2,244,595	1,872,477	2,505,467	(260,872)
Community Services	5,188,354	5,914,815	5,012,469	4,666,595	3,977,652	6,803,187	(2,136,593)
Golf Enterprise	907,405	1,473,033	688,824	1,124,514	1,021,123	1,387,124	(262,610)
Capital Projects	3,895,447	3,691,184	2,258,835	3,408,783	2,675,838	3,394,835	13,948
Total Expenditures	<u>14,565,531</u>	<u>16,093,456</u>	<u>13,335,649</u>	<u>14,419,201</u>	<u>12,109,163</u>	<u>17,765,789</u>	<u>3,346,588</u>
Net Revenue Over/(Under) Expenditures	<u>(1,455,861)</u>	<u>1,224,228</u>	<u>(101,081)</u>	<u>(555,229)</u>	<u>1,619,768</u>	<u>196,636</u>	<u>751,865</u>

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Consolidated Budget by Fund
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Actual</u>	<u>FY2021 Budget</u>	<u>Current YTD Actual</u>	<u>FY2022 Budget</u>	<u>FY21 v FY22</u>
Revenues							
Unrestricted							
Golf Center Enterprise Fund	247,177	448,029	207,800	331,586	462,724	438,298	106,712
Unrestricted General Fund	7,597,652	8,279,078	7,232,678	8,136,660	8,080,463	9,145,138	1,008,478
AD-01-1 Indio	(1)	0	0	0	0	0	0
AD 02-1 Placitas De La Paz	7,200	0	0	0	0	0	0
C A Infrastructure Replacement	0	48,058	0	0	0	0	0
Total Unrestricted	7,852,027	8,775,165	7,440,478	8,468,246	8,543,187	9,583,436	(1,115,190)
Restricted							
Golf Center Enterprise Fund	255,560	218,709	138,980	285,297	269,394	655,124	369,827
Unrestricted General Fund	1,828,149	1,852,245	1,795,803	1,460,433	1,321,806	2,249,945	789,512
AD 93-1 District Wide	800,052	787,575	789,726	800,296	774,514	789,692	(10,604)
AD 97-1 Thousand Palms	337,346	348,305	361,578	360,111	360,860	386,149	26,039
AD-01-1 Indio	1,541,271	1,512,213	1,508,832	1,519,685	1,484,417	1,518,426	(1,259)
AD 02-1 Placitas De La Paz	103,650	105,322	109,547	109,296	111,435	115,133	5,837
AD 03-1 Huerta De Mecca Park	97,006	101,843	103,966	103,966	106,720	109,519	5,553
Rec-Route	379	0	0	0	0	0	0
CVDMRCA	0	0	0	62,000	61,955	478,000	416,000
C A Infrastructure Replacement	0	0	3,000	0	0	0	0
Total Restricted	4,963,413	4,926,213	4,811,432	4,701,084	4,491,101	6,301,988	(1,600,905)
Capital Revenues							
C A Infrastructure Replacement	294,230	3,455,309	552,879	694,642	694,642	2,077,000	1,382,358
Quimby Fund	0	160,996	429,779	0	0	0	0
Total Capital Revenues	294,230	3,616,305	982,658	694,642	694,642	2,077,000	(1,382,358)
Total Revenues	13,109,670	17,317,683	13,234,568	13,863,972	13,728,930	17,962,425	(4,098,453)
Expenditures							
Personnel Expense							
Golf Center Enterprise Fund	303,879	340,534	198,464	0	0	0	0
Unrestricted General Fund	4,716,640	4,762,134	4,868,439	4,462,178	3,798,183	6,512,202	(2,050,025)
AD 93-1 District Wide	524,309	774,342	799,974	859,618	766,391	1,045,267	(185,649)
AD 97-1 Thousand Palms	96,928	106,479	106,831	108,349	88,796	147,205	(38,857)
AD-01-1 Indio	677,071	670,716	603,050	579,879	493,749	729,815	(149,936)
Rec-Route	24,704	20,792	10,073	8,918	1,366	21,065	(12,147)

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Consolidated Budget by Fund
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	Current YTD Actual	FY2022 Budget	FY21 v FY22
CVDMRCA	0	0	0	0	0	27,648	(27,648)
C A Infrastructure Replacement	95,974	0	0	0	0	0	0
Total Personnel Expense	6,439,505	6,674,996	6,586,831	6,018,941	5,148,485	8,483,202	2,464,262
Materials and Services							
Golf Center Enterprise Fund	604,580	1,135,797	901,191	1,125,764	1,023,429	1,387,124	(261,360)
Unrestricted General Fund	2,020,480	2,168,452	2,103,766	1,765,313	1,492,823	2,429,909	(664,596)
AD 93-1 District Wide	797,351	843,232	971,420	1,011,173	826,832	1,070,091	(58,917)
AD 97-1 Thousand Palms	275,746	302,216	289,849	275,420	241,772	305,666	(30,247)
AD-01-1 Indio	439,077	452,159	418,067	376,915	292,491	488,837	(111,921)
AD 02-1 Placitas De La Paz	118,086	130,966	124,287	134,871	122,493	139,652	(4,781)
AD 03-1 Huerta De Mecca Park	42,110	61,849	59,959	55,924	42,497	58,153	(2,229)
Rec-Route	5,286	7,628	2,788	9,690	1,150	10,720	(1,030)
CVDMRCA	0	0	29,488	70,000	64,788	0	70,000
C A Infrastructure Replacement	13,177	91,779	290,518	378,985	335,461	189,700	189,285
Total Materials and Services	4,315,893	5,194,078	5,191,332	5,204,055	4,443,735	6,079,852	875,796
Debt Service							
Golf Center Enterprise Fund	0	213,685	53,404	0	0	0	0
Unrestricted General Fund	24,890	789,137	195,568	240,057	239,884	240,060	(3)
Total Debt Service	24,890	1,002,822	248,972	240,057	239,884	240,060	3
Capital Outlay							
Golf Center Enterprise Fund	13,829	355,071	1,066,238	0	0	0	0
AD 97-1 Thousand Palms	0	4,925	0	0	0	0	0
AD-01-1 Indio	6,277	0	0	0	0	418,500	(418,500)
AD 03-1 Huerta De Mecca Park	0	0	0	36,573	36,573	0	36,573
CVDMRCA	0	0	0	0	0	450,000	(450,000)
C A Infrastructure Replacement	3,765,136	2,861,564	242,276	2,919,575	2,240,486	2,094,175	825,400
Total Capital Outlay	3,785,242	3,221,559	1,308,514	2,956,148	2,277,059	2,962,675	6,527
Total Expenditures	14,565,531	16,093,456	13,335,649	14,419,201	12,109,163	17,765,789	3,346,588
Net Revenue Over/(Under) Expenditures	(1,455,861)	1,224,228	(101,081)	(555,229)	1,619,768	196,636	751,865

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Operating Budget by Category
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Actual</u>	<u>FY2021 Budget</u>	<u>Current YTD Actual</u>	<u>FY2022 Budget</u>	<u>FY21 v FY22</u>
Revenues							
Unrestricted							
General Property Tax	2,667,037	2,781,022	2,791,438	3,597,809	3,597,810	3,589,750	(631,432)
Intergovernmental RDA	2,624,000	2,868,122	2,900,477	3,416,519	3,416,520	3,417,379	(575,637)
Charges for Services	1,944,715	1,950,311	1,397,001	821,779	948,009	2,396,386	1,199,546
Special & External Event Chrg	23,748	20,645	16,879	14,320	7,070	17,160	7,800
Rents & Royalties	437,018	117,503	81,093	483,024	464,003	49,768	(384,928)
Investment Earnings	86,293	113,303	202,917	76,685	49,786	72,218	89,275
Fair Market Value ADJ	10,183	66	0	0	0	0	0
Concessions	43,849	41,350	27,514	12,600	11,202	30,500	20,790
Misc Income	20,154	7,755	13,366	8,296	6,498	6,225	(3,146)
Sales	5,212	7,862	3,674	17,050	13,126	4,050	19,500
Claim Reimbursement	0	187,971	5,080	20,163	29,163	0	(20,163)
Total Unrestricted	7,862,210	8,095,908	7,439,439	8,468,246	8,543,187	9,583,436	278,396
Restricted							
Special Assessments	2,879,325	2,855,258	2,873,649	2,893,354	2,837,945	2,918,920	0
Intergovernmental Charges	1,721,868	1,756,161	1,708,862	1,275,004	1,158,801	1,900,476	372,765
Donated Registration Fees	56,140	51,560	46,624	59,750	65,300	59,940	(21,365)
Grants & Donations	306,080	262,734	179,298	410,976	367,100	944,653	68,042
Sales of Donated Goods	0	0	0	0	0	0	19,000
Sales of Surplus Assets	0	500	0	0	0	0	0
Total Restricted	4,963,413	4,926,213	4,808,432	4,639,084	4,429,146	5,823,988	(438,442)
Total Revenues	12,825,623	13,022,121	12,247,871	13,107,330	12,972,333	15,407,425	(160,046)
Expenditures							
Personnel Expense							
Payroll Taxes	280,331	296,838	282,582	356,793	253,332	492,905	(56,946)
Collection Adj Federal Income Tax	0	0	0	0	(33,809)	0	0
Full Time Retirement	190,845	225,060	234,736	271,417	0	363,049	(3,025)
Medical	538,935	536,959	499,651	500,039	484,250	684,246	(3,199)
OPEB Benefits	0	92,612	0	0	57,339	0	0
Workers Compensation	175,812	159,232	185,122	158,996	169,309	214,069	(26,614)
Full Time Salaries	2,079,465	2,513,082	2,560,003	2,612,952	2,429,978	3,576,228	(80,755)
Part Time Salaries	3,049,906	2,840,537	2,723,257	2,038,171	1,779,623	3,039,547	(823,024)

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Operating Budget by Category
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	Current YTD Actual	FY2022 Budget	FY21 v FY22
Part Time Pension	112,846	103,289	101,480	80,573	65,801	113,158	(27,571)
Total Personnel Expense	6,428,140	6,767,608	6,586,831	6,018,941	5,205,824	8,483,202	1,021,134
Materials and Services							
Cost of Goods Sold	9,411	6,486	(1,296)	0	0	3,600	(4,000)
Claims & Settlements	0	624,866	0	0	0	0	0
Communications	187,487	188,143	183,219	244,210	205,056	202,675	875
Leased Vehicles	0	0	0	30,700	11,310	119,150	30,700
Facility Rentals	57,611	41,596	40,835	26,271	22,915	31,456	(17,006)
Equipment Rentals	86,635	86,263	88,576	93,624	68,225	54,271	730
Materials & Supplies	324,080	348,383	311,064	213,036	163,327	404,125	(182,675)
Uniforms	15,603	19,582	13,216	14,403	12,910	22,965	(3,891)
General Services	1,780,866	1,889,636	2,035,842	2,427,200	2,148,767	3,100,334	(451,446)
Contract Instructor Services	0	0	0	52,075	28,257	199,813	52,075
Utilities	579,941	570,552	549,033	541,462	434,782	546,729	1,000
Repair & Maintenance	160,871	203,844	163,287	124,261	95,467	172,145	(13,394)
Minor Equipment	57,873	64,923	44,115	63,469	47,514	101,178	(58,839)
Fleet Vehicles	94,048	88,791	81,652	72,896	61,058	67,776	(14,600)
Special Fees	375,613	262,694	166,927	281,768	259,774	259,699	(224,136)
Computer & Office Equipment	107,288	54,206	76,156	52,293	60,041	101,865	19,157
Office Supplies	84,877	100,814	105,807	86,416	72,149	126,807	(38,233)
Travel & Professional Developm	99,285	85,355	52,975	53,933	33,506	90,767	(29,124)
Professional Services	324,613	462,869	578,575	373,403	319,899	282,397	58,778
Total Materials and Services	4,346,103	5,099,002	4,489,983	4,751,420	4,044,955	5,887,752	874,030
Debt Service							
L/T Loan Principal	0	623,795	0	176,084	176,084	0	176,084
L/T Loan Interest	24,890	4,480	0	63,973	63,800	0	63,973
Total Debt Service	24,890	628,274	0	240,057	239,884	0	(240,057)
Total Expenditures	10,799,134	12,494,884	11,076,814	11,010,418	9,490,663	14,370,954	1,655,107
Net Revenue Over/(Under) Expenditures	2,026,489	527,237	1,171,057	2,096,912	3,481,669	1,036,471	(1,495,061)

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Operating Budget by Department
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	Current YTD Actual	FY2022 Budget	FY21 v FY22
Revenues							
Administration	5,403,875	5,832,940	5,924,009	7,118,326	7,096,600	7,083,597	(34,729)
Public Works & Planning	1,355,969	1,353,580	1,375,250	1,384,100	1,363,957	1,410,925	26,825
Community Services	5,563,043	5,187,611	4,602,872	3,988,020	3,779,738	5,819,481	1,831,461
Golf Enterprise	502,736	647,989	345,741	616,883	732,038	1,093,422	476,539
Total Revenues	12,825,623	13,022,121	12,247,871	13,107,330	12,972,333	15,407,425	(2,300,095)
Expenditures							
N/A	44,441	0	0	0	0	0	0
Administration	2,919,221	3,090,027	3,160,158	2,974,714	2,619,411	3,675,176	(700,461)
Public Works & Planning	1,739,713	2,017,009	2,215,363	2,244,595	1,872,477	2,505,467	(260,872)
Community Services	5,188,354	5,914,815	5,012,469	4,666,595	3,977,652	6,803,187	(2,136,593)
Golf Enterprise	907,405	1,473,033	688,824	1,124,514	1,021,123	1,387,124	(262,610)
Total Expenditures	10,799,134	12,494,884	11,076,814	11,010,418	9,490,663	14,370,954	3,360,536
Net Revenue Over/(Under) Expenditures	2,026,489	527,237	1,171,057	2,096,912	3,481,669	1,036,471	(1,060,441)

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Operating Budget by Fund
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	Current YTD Actual	FY2022 Budget	FY21 v FY22
Revenues							
Unrestricted							
Golf Center Enterprise Fund	247,177	448,029	206,761	331,586	462,724	438,298	106,712
Unrestricted General Fund	7,607,835	8,275,442	7,232,678	8,136,660	8,080,463	9,145,138	1,008,478
AD-01-1 Indio	(1)	0	0	0	0	0	0
AD 02-1 Placitas De La Paz	7,200	0	0	0	0	0	0
Long Term Debt	0	(627,563)	0	0	0	0	0
Total Unrestricted	7,862,210	8,095,908	7,439,439	8,468,246	8,543,187	9,583,436	(1,115,190)
Restricted							
Golf Center Enterprise Fund	255,560	218,709	138,980	285,297	269,394	655,124	369,827
Unrestricted General Fund	1,828,149	1,852,245	1,795,803	1,460,433	1,321,806	2,249,945	789,512
AD 93-1 District Wide	800,052	787,575	789,726	800,296	774,514	789,692	(10,604)
AD 97-1 Thousand Palms	337,346	348,305	361,578	360,111	360,860	386,149	26,039
AD-01-1 Indio	1,541,271	1,512,213	1,508,832	1,519,685	1,484,417	1,518,426	(1,259)
AD 02-1 Placitas De La Paz	103,650	105,322	109,547	109,296	111,435	115,133	5,837
AD 03-1 Huerta De Mecca Park	97,006	101,843	103,966	103,966	106,720	109,519	5,553
Rec-Route	379	0	0	0	0	0	0
Total Restricted	4,963,413	4,926,213	4,808,432	4,639,084	4,429,146	5,823,988	(1,184,905)
Total Revenues	12,825,623	13,022,121	12,247,871	13,107,330	12,972,333	15,407,425	(2,300,095)
Expenditures							
Personnel Expense							
Golf Center Enterprise Fund	303,879	340,534	198,464	0	0	0	0
Unrestricted General Fund	4,716,640	4,762,134	4,868,439	4,462,178	3,798,183	6,512,202	(2,050,025)
AD 93-1 District Wide	524,309	774,342	799,974	859,618	766,391	1,045,267	(185,649)
AD 97-1 Thousand Palms	96,928	106,479	106,831	108,349	88,796	147,205	(38,857)
AD-01-1 Indio	677,071	670,716	603,050	579,879	493,749	729,815	(149,936)
Rec-Route	24,704	20,792	10,073	8,918	1,366	21,065	(12,147)
CVDMRCA	0	0	0	0	0	27,648	(27,648)
Long Term Debt	84,609	92,612	0	0	57,339	0	0
Total Personnel Expense	6,428,140	6,767,608	6,586,831	6,018,941	5,205,824	8,483,202	2,464,262
Materials and Services							
Golf Center Enterprise Fund	603,526	1,132,500	490,360	1,124,514	1,021,123	1,387,124	(262,610)
Unrestricted General Fund	2,064,921	2,168,452	2,103,766	1,765,313	1,492,823	2,429,909	(664,596)

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Operating Budget by Fund
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	Current YTD Actual	FY2022 Budget	FY21 v FY22
AD 93-1 District Wide	797,351	843,232	971,420	1,011,173	826,832	1,070,091	(58,917)
AD 97-1 Thousand Palms	275,746	302,216	289,849	275,020	241,672	305,266	(30,247)
AD-01-1 Indio	439,077	452,159	418,067	374,915	291,866	486,837	(111,921)
AD 02-1 Placitas De La Paz	118,086	130,966	124,287	134,871	122,493	139,652	(4,781)
AD 03-1 Huerta De Mecca Park	42,110	61,849	59,959	55,924	42,497	58,153	(2,229)
Rec-Route	5,286	7,628	2,788	9,690	1,150	10,720	(1,030)
CVDMRCA	0	0	29,488	0	4,500	0	0
Total Materials and Services	4,346,103	5,099,002	4,489,983	4,751,420	4,044,955	5,887,752	1,136,331
Debt Service							
Unrestricted General Fund	24,890	628,274	0	240,057	239,884	0	240,057
Total Debt Service	24,890	628,274	0	240,057	239,884	0	(240,057)
Total Expenditures	10,799,134	12,494,884	11,076,814	11,010,418	9,490,663	14,370,954	3,360,536
Net Revenue Over/(Under) Expenditures	2,026,489	527,237	1,171,057	2,096,912	3,481,669	1,036,471	(1,060,441)

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Capital Improvement Plan By Category
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	Current YTD Actual	FY2022 Budget	FY21 v FY22
Revenues							
Unrestricted							
Investment Earnings	0	0	1,039	0	0	0	0
Claim Reimbursement	0	48,058	0	0	0	0	0
Total Unrestricted	0	48,058	1,039	0	0	0	0
Restricted							
Intergovernmental Charges	0	0	0	62,000	61,955	478,000	416,000
Sales of Surplus Assets	0	0	3,000	0	0	0	0
Total Restricted	0	0	3,000	62,000	61,955	478,000	(416,000)
Capital Revenues							
Developer Fees	0	160,996	429,779	0	0	0	0
Capital Grants	294,230	3,455,309	552,879	694,642	694,642	2,077,000	1,382,358
Total Capital Revenues	294,230	3,616,305	982,658	694,642	694,642	2,077,000	(1,382,358)
Total Revenues	294,230	3,664,363	986,697	756,642	756,597	2,555,000	(1,798,358)
Expenditures							
Personnel Expense							
Payroll Taxes	4,297	0	0	0	0	0	0
Full Time Retirement	3,152	0	0	0	0	0	0
Medical	5,096	0	0	0	0	0	0
Workers Compensation	1,612	0	0	0	0	0	0
Full Time Salaries	33,120	0	0	0	0	0	0
Part Time Salaries	46,960	0	0	0	0	0	0
Part Time Pension	1,736	0	0	0	0	0	0
Total Personnel Expense	95,974	0	0	0	0	0	0
Materials and Services							
Equipment Rentals	0	0	18,760	0	0	0	0
Materials & Supplies	55	0	0	0	0	0	0
General Services	691	0	354,362	3,500	1,032	2,500	1,000
Repair & Maintenance	0	0	23,935	0	0	0	0
Special Fees	0	0	837	0	172	0	0
Office Supplies	36	0	0	0	0	0	0

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Capital Improvement Plan By Category
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	Current YTD Actual	FY2022 Budget	FY21 v FY22
Travel & Professional Developm	892	0	0	1,500	0	3,000	(1,500)
Professional Services	12,556	95,076	303,454	447,635	397,576	186,600	261,035
Total Materials and Services	14,231	95,076	701,349	452,635	398,780	192,100	(260,535)
Debt Service							
Cost of Issuance	0	80,000	0	0	0	0	0
L/T Loan Principal	0	(522,886)	179,073	0	0	182,087	(182,087)
L/T Loan Interest	0	34,716	69,900	0	0	57,973	(57,973)
Total Debt Service	0	(408,171)	248,972	0	0	240,060	240,060
Capital Outlay							
Computers	0	4,925	44,709	53,282	41,921	196,175	(142,893)
Machinery & Equipment	21,754	37,660	101,728	30,300	23,540	10,000	20,300
Building & Park Improvement	3,707,880	3,120,423	1,131,180	2,872,566	2,211,598	2,506,500	366,066
Vehicles	55,608	58,551	30,897	0	0	0	0
Land	0	0	0	0	0	250,000	(250,000)
Total Capital Outlay	3,785,242	3,221,559	1,308,514	2,956,148	2,277,059	2,962,675	6,527
Total Expenditures	3,895,447	2,908,465	2,258,835	3,408,783	2,675,838	3,394,835	(13,948)
Net Revenue Over/(Under) Expenditures	(3,601,217)	755,897	(1,272,138)	(2,652,141)	(1,919,241)	(839,835)	1,812,306

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Capital Improvement Plan By Site
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Actual</u>	<u>FY2021 Budget</u>	<u>Current YTD Actual</u>	<u>FY2022 Budget</u>	<u>FY21 v FY22</u>
Revenues							
Unrestricted							
Golf Center at Palm Desert	0	0	1,039	0	0	0	0
North Shore Park	0	48,058	0	0	0	0	0
Total Unrestricted	<u>0</u>	<u>48,058</u>	<u>1,039</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted							
Palm Desert Community Center	0	0	3,000	0	0	0	0
Shumway Ranch	0	0	0	62,000	61,955	478,000	416,000
Total Restricted	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>62,000</u>	<u>61,955</u>	<u>478,000</u>	<u>(416,000)</u>
Capital Revenues							
Division 1	0	0	429,779	0	0	0	0
Division IV	0	160,996	0	0	0	0	0
Mecca Community Park	0	20,000	0	0	0	0	0
North Shore Park	8,230	3,430,562	530,945	0	0	0	0
Thermal Park Vacant Land	286,000	0	0	0	0	0	0
Oasis Community Park	0	4,746	21,934	694,642	694,642	2,077,000	1,382,358
Total Capital Revenues	<u>294,230</u>	<u>3,616,305</u>	<u>982,658</u>	<u>694,642</u>	<u>694,642</u>	<u>2,077,000</u>	<u>(1,382,358)</u>
Total Revenues	<u>294,230</u>	<u>3,664,363</u>	<u>986,697</u>	<u>756,642</u>	<u>756,597</u>	<u>2,555,000</u>	<u>(1,798,358)</u>
Expenditures							
Personnel Expense							
Administration Offices	95,974	0	0	0	0	0	0
Total Personnel Expense	<u>95,974</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Materials and Services							
Administration Offices	1,224	1,120	1,040	1,500	140	3,000	(1,500)
Desert Regional Park	0	0	0	0	100	0	0
Golf Center at Palm Desert	1,054	3,298	410,830	1,250	2,306	0	1,250
Indio Community Center	0	0	0	2,000	625	2,000	0
Indio Hills Park	0	1,325	0	0	0	0	0
La Quinta Community Center	1,200	0	0	400	1,400	400	0
La Quinta Community Park	0	0	0	0	160	0	0
Mecca Community Center	0	0	3,850	0	0	0	0

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Capital Improvement Plan By Site
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	Current YTD Actual	FY2022 Budget	FY21 v FY22
Palm Desert Community Center	460	4,417	3,405	66,000	66,126	1,500	64,500
Pawley Pool	400	6,412	235,533	81,500	57,035	1,500	80,000
Thousand Palms Community Center	0	0	0	400	100	400	0
Mecca Community Park	180	0	460	400	0	400	0
North Shore Park	8,582	74,192	40,005	2,750	11,478	1,500	1,250
Thermal Park Vacant Land	0	0	0	3,500	3,660	181,000	(177,500)
Thermal Community Center	545	0	0	0	0	0	0
Oasis Community Park	585	4,314	6,225	215,035	190,518	0	215,035
North Shore Yacht Club	0	0	0	400	0	400	0
Shumway Ranch	0	0	0	70,000	60,148	0	70,000
Thermal Boxing Club	0	0	0	7,500	4,984	0	7,500
Total Materials and Services	14,231	95,076	701,349	452,635	398,780	192,100	(260,535)
Debt Service							
Golf Center at Palm Desert	0	(408,171)	248,972	0	0	0	0
La Quinta Community Center	0	0	0	0	0	240,060	(240,060)
Total Debt Service	0	(408,171)	248,972	0	0	240,060	240,060
Capital Outlay							
Administration Offices	52,079	57,013	75,606	53,282	41,921	204,675	(151,393)
Golf Center at Palm Desert	13,829	355,071	1,066,238	0	0	200,000	(200,000)
Indio Community Center	6,277	0	0	0	0	418,500	(418,500)
La Quinta Community Center	0	39,800	0	0	0	0	0
La Quinta Community Park	18,049	0	0	40,000	16,020	40,000	0
Mecca Community Center	18,867	0	0	10,000	0	12,000	(2,000)
Mecca Pool	24,900	0	0	0	0	0	0
Palm Desert Civic Center Park	27,804	11,121	0	0	0	0	0
Palm Desert Community Center	5,500	25,246	69,142	30,300	23,540	0	30,300
Pawley Pool	300,031	216,947	0	0	0	8,500	(8,500)
Placita de La Paz	0	0	0	0	0	12,000	(12,000)
Thousand Palms Community Center	0	4,925	0	0	0	0	0
Thousand Palms Community Park	0	0	0	0	0	75,000	(75,000)

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Capital Improvement Plan By Site
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	Current YTD Actual	FY2022 Budget	FY21 v FY22
Huerta De Mecca Park	0	0	0	36,573	36,573	60,000	(23,427)
Mecca Community Park	50,392	48,052	0	0	0	145,000	(145,000)
Corporate Yard	0	13,873	0	0	0	0	0
North Shore Park	2,976,763	2,098,741	75,593	5,000	4,943	1,087,000	(1,082,000)
Thermal Park Vacant Land	0	0	0	0	0	250,000	(250,000)
Thermal Community Center	0	250	0	0	0	0	0
Oasis Community Park	290,752	343,382	21,934	2,780,993	2,154,063	0	2,780,993
Bermuda Dunes Center	0	834	0	0	0	0	0
Indio Hills Community Center	0	6,304	0	0	0	0	0
Shumway Ranch	0	0	0	0	0	450,000	(450,000)
Total Capital Outlay	3,785,242	3,221,559	1,308,514	2,956,148	2,277,059	2,962,675	6,527
Total Expenditures	3,895,447	2,908,465	2,258,835	3,408,783	2,675,838	3,394,835	(13,948)
Net Revenue Over/(Under) Expenditures	(3,601,217)	755,897	(1,272,138)	(2,652,141)	(1,919,241)	(839,835)	1,812,306

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Capital Improvement Plan By Fund
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	Current YTD Actual	FY2022 Budget	FY21 v FY22
Revenues							
Unrestricted							
Golf Center Enterprise Fund	0	0	1,039	0	0	0	0
Unrestricted General Fund	0	3,702	0	0	0	0	0
Long Term Debt	0	(3,702)	0	0	0	0	0
C A Infrastructure Replacement	0	48,058	0	0	0	0	0
Total Unrestricted	0	48,058	1,039	0	0	0	0
Restricted							
CVDMRCA	0	0	0	62,000	61,955	478,000	416,000
C A Infrastructure Replacement	0	0	3,000	0	0	0	0
Total Restricted	0	0	3,000	62,000	61,955	478,000	(416,000)
Capital Revenues							
C A Infrastructure Replacement	294,230	3,455,309	552,879	694,642	694,642	2,077,000	1,382,358
Quimby Fund	0	160,996	429,779	0	0	0	0
Total Capital Revenues	294,230	3,616,305	982,658	694,642	694,642	2,077,000	(1,382,358)
Total Revenues	294,230	3,664,363	986,697	756,642	756,597	2,555,000	(1,798,358)
Expenditures							
Personnel Expense							
C A Infrastructure Replacement	95,974	0	0	0	0	0	0
Total Personnel Expense	95,974	0	0	0	0	0	0
Materials and Services							
Golf Center Enterprise Fund	1,054	3,298	410,830	1,250	2,306	0	1,250
AD 97-1 Thousand Palms	0	0	0	400	100	400	0
AD-01-1 Indio	0	0	0	2,000	625	2,000	0
CVDMRCA	0	0	0	70,000	60,288	0	70,000
C A Infrastructure Replacement	13,177	91,779	290,518	378,985	335,461	189,700	189,285
Total Materials and Services	14,231	95,076	701,349	452,635	398,780	192,100	(260,535)
Debt Service							
Golf Center Enterprise Fund	0	213,685	53,404	0	0	0	0
Unrestricted General Fund	0	160,862	195,568	0	0	240,060	(240,060)
Long Term Debt	0	(782,718)	0	0	0	0	0

Desert Recreation District
Statement of Revenues and Expenditures - FY2022 Capital Improvement Plan By Fund
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	Current YTD Actual	FY2022 Budget	FY21 v FY22
Total Debt Service	0	(408,171)	248,972	0	0	240,060	240,060
Capital Outlay							
Golf Center Enterprise Fund	13,829	355,071	1,066,238	0	0	0	0
AD 97-1 Thousand Palms	0	4,925	0	0	0	0	0
AD-01-1 Indio	6,277	0	0	0	0	418,500	(418,500)
AD 03-1 Huerta De Mecca Park	0	0	0	36,573	36,573	0	36,573
CVDMRCA	0	0	0	0	0	450,000	(450,000)
C A Infrastructure Replacement	3,765,136	2,861,564	242,276	2,919,575	2,240,486	2,094,175	825,400
Total Capital Outlay	3,785,242	3,221,559	1,308,514	2,956,148	2,277,059	2,962,675	6,527
Total Expenditures	3,895,447	2,908,465	2,258,835	3,408,783	2,675,838	3,394,835	(13,948)
Net Revenue Over/(Under) Expenditures	(3,601,217)	755,897	(1,272,138)	(2,652,141)	(1,919,241)	(839,835)	1,812,306

Desert Recreation District
 Fiscal Year 2021-22 Budget Comparison Report - Preliminary vs. Final
 From 7/1/2021 Through 6/30/2022

		Preliminary Budget	Final Budget	Prelim Vs Final
Revenues				
Unrestricted				
General Property Tax	4000	2,931,863	3,589,750	657,887
Intergovernmental RDA	4030	3,031,354	3,417,379	386,025
Charges for Services	4045	2,396,386	2,396,386	0
Special & External Event Chrg	4050	17,160	17,160	0
Rents & Royalties	4075	49,768	49,768	0
Investment Earnings	4090	72,218	72,218	0
Concessions	4120	30,500	30,500	0
Misc Income	4135	6,225	6,225	0
Sales	4165	4,050	4,050	0
Total Unrestricted		8,539,524	9,583,436	1,043,912
Restricted				
Special Assessments	4015	2,918,920	2,918,920	0
Intergovernmental Charges	4035	2,350,476	2,378,476	28,000
Donated Registration Fees	4100	59,940	59,940	0
Grants & Donations	4105	944,653	944,653	0
Total Restricted		6,273,988	6,301,989	28,000
Capital Revenues				
Capital Grants	4061	2,077,000	2,077,000	0
Total Capital Revenues		2,077,000	2,077,000	0
Total Revenues		16,890,512	17,962,425	1,071,913
Expenditures				
Personnel Expense				
Payroll Taxes	5025	489,531	492,905	3,374
Full Time Retirement	5050	360,106	363,049	2,943
Medical	5075	852,622	684,246	(168,376)
Workers Compensation	5125	212,964	214,069	1,105
Full Time Salaries	5150	3,546,792	3,576,228	29,436
Part Time Salaries	5175	3,031,652	3,039,547	7,895
Part Time Pension	5200	112,862	113,158	296
Total Personnel Expense		8,606,529	8,483,202	(123,327)
Materials and Services				
Cost of Goods Sold	5000	3,600	3,600	0
Communications	6025	202,675	202,675	0
Leased Vehicles	6040	119,150	119,150	0
Facility Rentals	6050	31,456	31,456	0
Equipment Rentals	6075	54,271	54,271	0
Materials & Supplies	6100	430,525	404,125	(26,400)
Uniforms	6125	22,965	22,965	0
General Services	6150	3,102,834	3,102,834	0
Contract Instructor Services	6155	199,813	199,813	0
Utilities	6175	546,729	546,729	0
Repair & Maintenance	6200	172,145	172,145	0
Minor Equipment	6225	101,178	101,178	0
Fleet Vehicles	6250	67,776	67,776	0
Special Fees	6275	259,699	259,699	0

Desert Recreation District
 Fiscal Year 2021-22 Budget Comparison Report - Preliminary vs. Final
 From 7/1/2021 Through 6/30/2022

		Preliminary Budget	Final Budget	Prelim Vs Final
Computer & Office Equipment	6300	101,865	101,865	0
Office Supplies	6325	126,807	126,807	0
Travel & Professional Developm	6350	95,767	93,767	(2,000)
Professional Services	6375	468,997	468,997	0
Total Materials and Services		6,108,252	6,079,852	(28,400)
Debt Service				
L/T Loan Principal	6406	182,087	182,087	0
L/T Loan Interest	6407	57,973	57,973	0
Total Debt Service		240,060	240,060	0
Capital Outlay				
Computers	8010	196,175	196,175	0
Machinery & Equipment	8020	10,000	10,000	0
Building & Park Improvement	8030	2,306,500	2,506,500	200,000
Land	8090	350,000	250,000	(100,000)
Total Capital Outlay		2,862,675	2,962,675	100,000
Total Expenditures		17,817,516	17,765,789	(51,727)
Net Revenue Over/(Under) Expenditures		(927,003)	196,636	1,123,640