



Desert Recreation District Annual Budget




Riverside County, California

Fiscal Year

July 1, 2015 – June 30, 2016



ADMINISTRATIVE REPORT

MEETING DATE: June 24, 2015	AGENDA SECTION: Action Item
	ITEM: 10. C
APPROVED BY	
DEPARTMENT DIRECTOR	GENERAL MANAGER 

TO: Honorable Members of the Board

FROM: Kevin Kalman, General Manager

DATE: June 19, 2015

SUBJECT:

FY2016 Final Budget

RECOMMENDATION:

To pass Resolution No. 15-41 - Adopting the FY2016 Final Budget

BACKGROUND:

Pursuant to Public Resources Code Section 5788, the Board is required to adopt a Final Budget on or before August 30 of each year. At the June 10, 2015 regular meeting the Board reviewed and adopted the FY2016 Preliminary Budget and provided policy direction to staff necessitating revisions for FY2016 Final Budget.

The Operating, Enterprise and CIP Budgets each contain adjustments in revenues and/or expenses from the Preliminary FY2016 budget. Those changes are consistent with policy direction provided at the June 10, 2015 regular meeting as well as new projection information obtained by staff.



ADMINISTRATIVE REPORT

The FY2016 Recommended Final Budget decreases the operating surplus to \$877,209 primarily through the addition health and welfare expense, increase to workers compensation rates offset by reduction of previously overstated part time salaries, materials and supplies and increased revenue. Operating budget adjustments are depicted in the chart below:

<u>Operating Budget</u>	Final Budget FY2015	Preliminary FY2016	Rec Final FY2016
Operating Revenue	10,583,358	10,462,750	10,500,430
Operating Expenditures	9,315,559	9,495,787	9,623,221
Operating Surplus(Deficit)	1,267,799	966,963	877,209

The CIP Budget was revised from the FY2016 Preliminary Budget previously presented and includes additional personnel expense that were not included in the preliminary budget. The CIP Budget deficit increases to \$1,488,561 as depicted in the chart below:

<u>CIP Budget</u>	Final Budget FY2015	Preliminary FY2016	Rec Final FY2016
CIP Revenue	291,261	659,000	659,000
CIP Expenditures	1,243,071	2,085,306	2,147,561
CIP Surplus(Deficit)	(951,810)	(1,426,306)	(1,488,561)

The FY2016 Recommended Final Budget decreases the Enterprise Budget deficit to \$157,079 primarily by reduction of previously overstated part time salaries offset through the additional health and welfare expense and increase to workers compensation rates. Enterprise Budget adjustments are depicted in the chart below:

<u>Enterprise Budget</u>	Final Budget FY2015	Preliminary FY2016	Rec Final FY2016
Enterprise Revenue	517,567	561,600	561,600
Enterprise Expenditures	695,839	719,217	718,679
Enterprise Surplus(Deficit)	(178,272)	(157,617)	(157,079)

The Combined Budget shows a deficit of \$768,431 an increase of \$151,471 from the Preliminary Budget reducing the projected ending fund balance to \$8,505,631 as depicted in the chart below:



ADMINISTRATIVE REPORT

Combined Budget	Final Budget FY2015	Preliminary FY2016	Rec Final FY2016
Operating Surplus(Deficit)	1,267,799	966,963	877,209
CIP Surplus(Deficit)	(951,810)	(1,426,306)	(1,488,561)
Enterprise Surplus(Deficit)	(178,272)	(157,617)	(157,079)
Combined Surplus(Deficit)	137,718	(616,960)	(768,431)
Ending Fund Balance	9,274,062	8,657,102	8,505,631

It should be noted that the District has an irrevocable trust dedicated for the future liability of Other Post Retirement Benefits (OPEB); primarily, retiree health care. The District is not making a contribution this year as interest earnings continue to exceed distributions and expenses. The trust is anticipated to continue to grow at a rate in excess of our liability on a pay as you go basis. The funds in the trust cannot be liquidated for other uses therefore the trust balance is not included in the Districts Ending Fund Balance. However, activity for the OPEB trust account is as follows:

OPEB	4/30/2014	Earnings	Distributions	Expenditures	4/30/2015	+ /(-)
Trust	\$630,780	\$23,881	\$(12,768)	\$(5,602)	\$636,291	\$5,511

BOARD STRATEGIC GOALS OR KEY OBJECTIVES ADDRESSED:

The final FY2016 Budget will ensure that priorities are funded, that performance of programs and services continue to improve over time, and that the public and stakeholders understand their tax dollars are being well spent.

PREVIOUS BOARD AND/OR STAFF ACTION:

- June 10, 2015 District Board meeting - The Board adopted the FY2016 Preliminary Budget.
- June 10, 2015 District Board meeting – The Board reviewed and provided policy direction for the FY2016 final budget.

FINANCIAL IMPACT:

A projected decrease of the ending fund balance as of June 30, 2016 of \$768,431.



ATTACHMENT MEMORANDUM

MEETING DATE: June 24, 2015	AGENDA SECTION: Action Items
	ITEM: 10. C

TO: Honorable Members of the Board

FROM: Kevin Kalman, General Manager

DATE: June 19, 2015

Documents related to the Subject:

FY2016 Final Budget

1. Resolution No. 15-41 - Adopting the FY2016 Final Budget
2. FY2016 Final Budget

RESOLUTION NO. 15-41

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
DESERT RECREATION DISTRICT
ADOPTING THE FY2016 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 FY2016 Budget on June 10, 2015; and

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

WHEREAS, certain revisions, corrections and modifications to the Preliminary FY2016 Budget have been made.

NOW, THEREFORE, BE IT RESOLVED, that the Desert Recreation District Board of Directors do hereby adopt the FY2016 Final Budget, as set forth herein.

PASSED, APPROVED and ADOPTED this 24th day of June 2015 by the following vote:

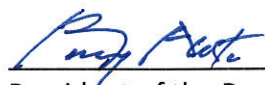
AYES: Duran, Gilbert, McGalliard, and Paz

NOES: Acosta

ABSENT: None

ABSTAIN: None

Desert Recreation District



President of the Board

I hereby certify that the Board of Directors of the Desert Recreation District adopted the foregoing Resolution No. 15-41 at a regular meeting held on June 24, 2015.



Delia Granados, District Clerk

Table of Contents

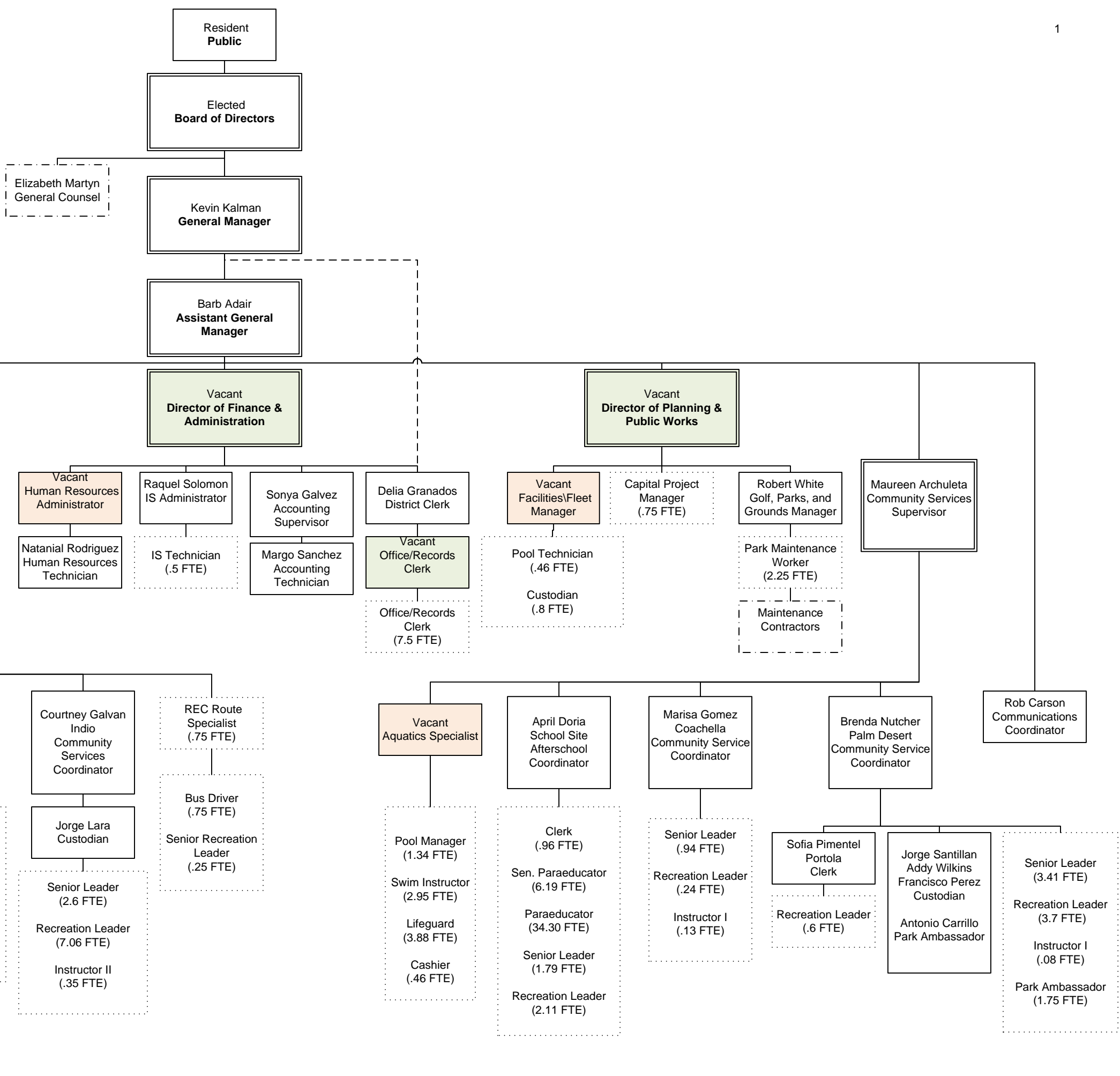
Organization Chart	1
Consolidated Budget – All Funds	2
All Funds By Category.....	3
All Funds By Department	5
All Funds By Fund	6
Administration Department Budget	7
Administration Department By Category	8
Administration Department By Division	10
Administration Department By Fund	11
Public Works & Planning Department Budget	12
Public Works & Planning Department By Category	13
Public Works & Planning Department By Division.....	14
Public Works & Planning Department By Fund	15
Community Services Department Budget	16
Community Services Department By Category.....	17
Community Services Department By Division	19
Community Services Department By Fund	21
Golf Center Department Budget	22
Golf Center Department By Category	23
Golf Center Department By Program.....	24
Golf Center Department By Fund	25
Capital Improvement Plan Budget	26
Capital Improvement Plan By Category	27
Capital Improvement Plan By Site.....	28
Capital Improvement Plan By Fund.....	29



CONTRACT

PART TIME POSITIONS

FULL TIME POSITIONS



Consolidated Budget – All Funds

Desert Recreation District
Statement of Revenues and Expenditures - All Funds by Category FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
General Property Tax	2,175,606	2,067,706	2,075,982	2,228,250	2,226,394	2,238,660	2,289,216	2,289,216
Special Assessments	2,573,190	2,435,746	2,524,080	2,492,928	2,351,486	2,439,917	2,478,670	2,478,670
Intergovernmental RDA	2,026,684	2,296,022	2,620,055	2,517,904	2,283,042	2,448,649	2,195,936	2,195,936
Intergovernmental Charges	0	0	978,426	1,332,081	1,311,402	1,528,449	1,570,816	1,551,843
Intergovernmental services	0	0	365,342	0	0	0	0	0
Charges for Services	2,773,486	3,163,440	1,683,797	1,746,267	1,722,337	1,825,603	1,823,691	1,872,894
Special & External Event Charg	0	0	26,078	22,175	18,831	19,600	20,700	20,700
Developer Fees	0	532,970	147,223	5,113	291,921	291,261	409,000	409,000
Capital Grants	0	0	764,100	27,740	0	0	250,000	250,000
Rents & Royalties	157,266	124,548	119,636	70,254	73,883	74,952	81,527	85,277
Investment Earnings	66,714	34,520	22,925	34,802	27,744	31,751	17,500	17,500
Donated Registration Fees	0	0	55,081	63,820	77,800	82,800	47,893	47,893
Grants & Donations	835,829	298,548	233,961	237,822	302,206	338,665	405,200	405,200
Sales of Donated Goods	0	0	7,271	4,064	1,913	7,500	7,500	7,500
Concessions	44,606	43,729	44,420	43,757	44,563	52,635	46,500	49,700
Misc Income	13,613	137,304	18,904	6,776	2,055	3,344	2,200	2,200
Sales	8,597	17,611	26,704	26,475	6,511	8,400	21,000	21,500
Sales of Surplus Assets	0	0	1,609	0	0	0	16,000	16,000
Total Revenues	<u>10,675,590</u>	<u>11,152,143</u>	<u>11,715,595</u>	<u>10,860,230</u>	<u>10,742,087</u>	<u>11,392,186</u>	<u>11,683,350</u>	<u>11,721,030</u>
Expenditures								
Cost of Goods Sold	4,394	13,674	18,547	14,889	994	7,500	1,000	1,000
Payroll Taxes	312,585	331,836	251,473	249,355	250,820	254,465	250,671	247,094
Full Time Retirement	219,417	155,756	153,437	171,015	0	164,316	199,407	202,066
Medical	660,322	640,301	552,966	551,538	470,846	548,537	527,776	652,230
OPEB Retiree Contribution	0	0	277,109	0	0	0	0	0
Workers Compensation	175,919	152,336	187,298	171,605	157,564	148,510	95,191	232,233
Full Time Salaries	2,458,881	2,333,885	1,930,724	1,844,163	1,878,853	2,150,930	1,971,035	1,997,632
Part Time Salaries	2,337,250	2,514,270	2,042,754	2,119,578	2,150,265	2,433,650	2,560,323	2,490,602
Part Time Pension	86,059	112,927	72,494	81,826	80,235	89,116	94,005	91,578
Tuition Reimbursement	4,840	6,600	3,925	4,450	0	0	0	0
Relocate Reimbursement	3,500	0	0	0	0	0	0	0
Claims & Settlements	171,943	7,000	0	0	20,872	20,872	0	0
Communications	132,362	107,708	117,489	110,007	112,796	126,034	179,242	179,242
Facility Rentals	34,317	49,683	41,093	45,833	46,649	88,230	94,478	92,478
Equipment Rentals	30,769	47,103	28,566	23,512	18,610	21,564	23,800	23,800
Materials & Supplies	343,253	340,687	306,190	327,888	324,633	365,891	418,104	412,029

Desert Recreation District
Statement of Revenues and Expenditures - All Funds by Category FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Uniforms	18,261	19,442	12,426	18,710	13,903	20,497	21,627	21,127
General Services	1,342,492	1,508,393	1,272,531	1,323,227	1,361,305	1,552,320	1,496,073	1,491,395
Utilities	473,893	433,455	433,586	414,847	407,244	436,443	497,630	497,630
Repair & Maintenance	126,962	85,126	188,798	82,979	96,288	114,122	163,442	162,442
Minor Equipment	39,168	29,114	78,514	27,046	31,391	57,685	64,324	64,324
Fleet Vehicles	82,615	82,903	71,789	57,710	55,873	66,485	73,643	72,443
Special Fees	147,163	120,942	189,386	213,560	164,456	187,710	355,879	355,879
Computer & Office Equipment	41,805	3,497	44,833	38,089	32,474	32,766	24,825	24,600
Office Supplies	110,656	98,505	62,036	66,149	27,657	39,340	35,340	35,140
Travel & Professional Developm	59,610	66,221	63,212	57,254	50,157	75,878	91,366	86,366
Professional Services	288,889	276,665	434,775	282,655	231,090	267,369	231,250	231,250
COP 2002 Series-LQ	174,314	111,393	109,052	18,109	0	0	0	0
Cost of Issuance	0	0	0	90,563	0	0	0	0
L/T Loan Principal	0	0	0	0	276,363	276,363	276,362	276,362
L/T Loan Interest	0	0	0	43,315	46,888	46,888	46,887	46,887
Bond Debt Service-01-1	465,009	469,423	468,941	467,353	464,623	464,622	470,000	465,000
OPEB Expense	0	301,277	14,886	282,577	0	0	0	0
Computers	0	43,360	20,237	66,024	49,268	57,280	50,200	50,200
Machinery & Equipment	40,466	12,782	22,717	66,149	0	0	0	0
Building & Park Improvement	10,741	113,786	129,541	1,311,235	1,066,890	1,064,212	1,886,430	1,886,430
Furniture & Fixtures	15,750	0	0	76,568	0	1,100	0	0
Vehicles	0	0	18,435	0	48,775	48,775	0	0
Capital Projects	848,075	238,409	0	23,440	3,449	0	0	0
Land	510,318	0	0	0	700	25,000	100,000	100,000
Total Expenditures	<u>11,771,997</u>	<u>10,828,458</u>	<u>9,619,763</u>	<u>10,743,219</u>	<u>9,941,928</u>	<u>11,254,468</u>	<u>12,300,310</u>	<u>12,489,461</u>
Net Revenue Over/(Under) Expenditures	<u>(1,096,408)</u>	<u>323,685</u>	<u>2,095,832</u>	<u>117,011</u>	<u>800,159</u>	<u>137,718</u>	<u>(616,960)</u>	<u>(768,431)</u>

Desert Recreation District
Statement of Revenues and Expenditures - All Funds by Department FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
Administration	4,292,907	4,933,616	4,736,525	4,785,154	4,539,579	4,721,760	4,504,152	4,504,152
Operations & Guest Services	2,697,198	2,648,654	0	0	0	0	0	0
Public Works & Planning	971,888	977,566	0	0	0	0	1,315,000	1,315,000
Community Services	1,856,385	2,020,221	5,624,726	5,581,386	5,410,672	5,861,598	4,643,598	4,681,278
First Tee of Coachella Valley	334,075	425,686	440,320	459,036	499,915	517,567	561,600	561,600
Capital Projects	523,138	146,400	914,023	34,653	291,921	291,261	659,000	659,000
Total Revenues	<u>10,675,590</u>	<u>11,152,143</u>	<u>11,715,595</u>	<u>10,860,230</u>	<u>10,742,087</u>	<u>11,392,186</u>	<u>11,683,350</u>	<u>11,721,030</u>
Expenditures								
N/A	0	0	0	0	95	0	0	0
Administration	2,481,694	2,338,600	2,477,621	2,468,591	2,110,356	2,531,860	2,370,139	2,401,454
Operations & Guest Services	3,222,384	3,062,867	0	0	0	0	0	0
Public Works & Planning	809,593	1,099,620	0	0	0	0	1,610,040	1,673,060
Community Services	3,158,112	3,209,016	6,178,233	5,999,074	5,938,729	6,783,699	5,515,608	5,548,707
First Tee of Coachella Valley	674,865	710,019	772,979	686,728	660,595	695,839	719,217	718,679
Capital Projects	1,425,349	408,336	190,930	1,588,826	1,232,154	1,243,071	2,085,306	2,147,561
Total Expenditures	<u>11,771,997</u>	<u>10,828,458</u>	<u>9,619,763</u>	<u>10,743,219</u>	<u>9,941,928</u>	<u>11,254,468</u>	<u>12,300,310</u>	<u>12,489,461</u>
Net Revenue Over/(Under) Expenditures	<u>(1,096,408)</u>	<u>323,685</u>	<u>2,095,832</u>	<u>117,011</u>	<u>800,159</u>	<u>137,718</u>	<u>(616,960)</u>	<u>(768,431)</u>

Desert Recreation District
Statement of Revenues and Expenditures - All Funds by Fund FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
Golf Center Enterprise Fund	857,213	447,086	443,020	459,036	504,141	517,567	561,600	561,600
Unrestricted General Fund	7,245,188	7,881,157	8,601,272	7,903,152	7,594,538	8,118,441	7,889,579	7,927,260
AD 93-1 District Wide	774,411	781,749	814,002	820,910	765,630	788,981	820,000	820,000
AD 97-1 Thousand Palms	277,129	290,016	298,349	303,218	278,624	297,585	305,000	305,000
AD-01-1 Indio	1,339,916	1,180,527	1,225,578	1,181,785	1,120,393	1,163,670	1,163,670	1,163,670
AD 02-1 Placitas De La Paz	95,292	95,200	97,841	94,891	94,511	97,211	98,000	98,000
AD 03-1 Mecca Johnson L&L	85,290	87,961	88,310	92,125	92,329	92,471	92,000	92,000
AD 03-2 Thousand Palms L&L	1,151	294	0	0	0	0	0	0
California Endowment Grant	0	0	0	0	0	25,000	94,500	94,500
C A Infrastructure Replacement	0	125,000	0	0	0	0	250,000	250,000
Quimby Fund	0	263,153	147,223	5,113	291,921	291,261	409,000	409,000
Total Revenues	<u>10,675,590</u>	<u>11,152,143</u>	<u>11,715,595</u>	<u>10,860,230</u>	<u>10,742,087</u>	<u>11,392,186</u>	<u>11,683,350</u>	<u>11,721,030</u>
Expenditures								
Golf Center Enterprise Fund	1,312,581	783,833	772,979	1,175,122	1,282,372	1,359,658	742,217	741,679
Unrestricted General Fund	7,069,479	6,903,897	5,904,187	5,685,700	5,549,192	6,442,527	6,374,785	6,365,234
AD 93-1 District Wide	609,769	799,136	742,890	686,741	578,252	736,687	917,837	970,942
AD 97-1 Thousand Palms	321,559	371,630	359,928	368,887	365,400	402,301	496,722	499,222
AD-01-1 Indio	1,502,766	1,467,048	1,481,211	2,332,232	1,519,655	1,666,222	1,574,268	1,601,647
AD 02-1 Placitas De La Paz	111,238	140,685	122,788	146,680	126,743	135,764	146,905	148,762
AD 03-1 Mecca Johnson L&L	54,452	61,602	44,512	69,221	58,752	63,694	64,399	66,256
AD 03-2 Thousand Palms L&L	2,520	313	337	651	0	0	0	0
California Endowment Grant	0	0	0	0	0	0	90,046	91,658
C A Infrastructure Replacement	787,633	300,313	190,930	277,986	461,563	447,617	1,893,130	2,004,061
Total Expenditures	<u>11,771,997</u>	<u>10,828,458</u>	<u>9,619,763</u>	<u>10,743,219</u>	<u>9,941,928</u>	<u>11,254,468</u>	<u>12,300,310</u>	<u>12,489,461</u>
Net Revenue Over/(Under) Expenditures	<u>(1,096,408)</u>	<u>323,685</u>	<u>2,095,832</u>	<u>117,011</u>	<u>800,159</u>	<u>137,718</u>	<u>(616,960)</u>	<u>(768,431)</u>

Administration Department Budget

Desert Recreation District
Statement of Revenues and Expenditures - Administration Department by Category FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
General Property Tax	2,175,606	2,067,706	2,075,982	2,228,250	2,226,394	2,238,660	2,289,216	2,289,216
Intergovernmental RDA	2,026,684	2,296,022	2,620,055	2,517,904	2,283,042	2,448,649	2,195,936	2,195,936
Charges for Services	20,000	0	0	20	13	0	0	0
Special & External Event Charg	0	0	0	1,291	1,365	0	0	0
Developer Fees	0	532,970	0	0	0	0	0	0
Investment Earnings	66,714	34,520	22,925	34,802	27,744	31,751	17,500	17,500
Grants & Donations	3,000	0	0	0	0	0	0	0
Misc Income	902	2,398	17,549	2,206	990	2,300	1,500	1,500
Sales	0	0	15	682	32	400	0	0
Total Revenues	<u>4,292,907</u>	<u>4,933,616</u>	<u>4,736,525</u>	<u>4,785,154</u>	<u>4,539,579</u>	<u>4,721,760</u>	<u>4,504,152</u>	<u>4,504,152</u>
Expenditures								
Payroll Taxes	66,604	54,970	57,948	59,420	61,717	101,912	71,903	70,497
Full Time Retirement	62,977	51,065	69,349	73,495	0	75,694	87,411	86,092
Medical	203,567	176,487	210,101	230,534	181,884	226,624	218,940	267,457
OPEB Retiree Contribution	0	0	277,109	0	0	0	0	0
Workers Compensation	16,248	9,423	34,208	25,469	17,619	20,719	8,762	23,060
Full Time Salaries	869,430	637,599	739,637	765,222	842,267	1,013,262	851,082	837,887
Part Time Salaries	59,942	44,536	48,257	81,536	74,664	51,675	66,976	61,032
Part Time Pension	1,445	1,153	1,196	2,606	2,257	963	1,724	1,689
Tuition Reimbursement	4,840	6,600	3,925	4,450	0	0	0	0
Relocate Reimbursement	3,500	0	0	0	0	0	0	0
Claims & Settlements	171,943	7,000	0	0	20,872	20,872	0	0
Communications	29,536	27,106	32,276	35,331	35,787	37,890	47,338	47,338
Facility Rentals	4,665	6,745	6,846	7,751	5,325	7,200	7,400	5,400
Equipment Rentals	14,067	14,730	15,528	9,033	4,916	7,041	8,600	8,600
Materials & Supplies	46,297	22,501	24,192	21,318	14,178	25,948	23,098	20,498
Uniforms	285	0	0	216	0	0	200	200
General Services	482,236	590,853	403,041	435,451	553,860	601,456	526,528	526,528
Utilities	19,104	15,981	17,108	15,792	17,615	18,960	0	0
Repair & Maintenance	3,543	804	125	0	0	0	3,000	3,000
Minor Equipment	9,990	2,501	3,806	40	440	1,450	500	500
Fleet Vehicles	7,967	4,851	3,213	2,702	3,065	3,520	450	450
Special Fees	112,616	77,898	91,066	127,168	73,051	83,032	247,056	247,056
Computer & Office Equipment	15,719	2,177	19,378	8,687	9,213	10,000	10,000	10,000
Office Supplies	86,738	77,703	46,029	51,500	15,217	23,700	17,500	17,500
Travel & Professional Developm	20,117	31,763	21,942	32,472	23,851	35,561	38,421	33,421

Desert Recreation District
Statement of Revenues and Expenditures - Administration Department by Category FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Professional Services	168,316	172,874	336,457	195,822	152,557	164,380	133,250	133,250
OPEB Expense	<u>0</u>	<u>301,277</u>	<u>14,886</u>	<u>282,577</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>2,481,694</u>	<u>2,338,600</u>	<u>2,477,621</u>	<u>2,468,591</u>	<u>2,110,356</u>	<u>2,531,860</u>	<u>2,370,139</u>	<u>2,401,454</u>
Net Revenue Over/(Under) Expenditures	<u>1,811,213</u>	<u>2,595,015</u>	<u>2,258,905</u>	<u>2,316,563</u>	<u>2,429,223</u>	<u>2,189,900</u>	<u>2,134,013</u>	<u>2,102,698</u>

Desert Recreation District
Statement of Revenues and Expenditures - Administration Department by Division FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
General Government	4,225,290	4,897,018	4,696,493	4,747,956	3,832,071	4,687,709	0	0
Human Resources	0	330	0	230	50	0	0	0
Finance	<u>67,617</u>	<u>36,268</u>	<u>40,032</u>	<u>36,968</u>	<u>707,458</u>	<u>34,051</u>	<u>4,504,152</u>	<u>4,504,152</u>
Total Revenues	<u>4,292,907</u>	<u>4,933,616</u>	<u>4,736,525</u>	<u>4,785,154</u>	<u>4,539,579</u>	<u>4,721,760</u>	<u>4,504,152</u>	<u>4,504,152</u>
Expenditures								
General Government	1,775,075	1,375,469	1,555,524	1,459,677	1,463,639	1,740,687	1,396,509	1,426,308
Human Resources	358,215	632,157	554,342	573,245	279,058	334,374	331,931	325,492
Finance	264,044	242,032	291,090	297,628	288,286	349,411	378,903	385,347
Board of Directors	<u>84,361</u>	<u>88,942</u>	<u>76,665</u>	<u>138,041</u>	<u>79,373</u>	<u>107,388</u>	<u>262,797</u>	<u>264,307</u>
Total Expenditures	<u>2,481,694</u>	<u>2,338,600</u>	<u>2,477,621</u>	<u>2,468,591</u>	<u>2,110,356</u>	<u>2,531,860</u>	<u>2,370,139</u>	<u>2,401,454</u>
Net Revenue Over/(Under) Expenditures	<u>1,811,213</u>	<u>2,595,015</u>	<u>2,258,905</u>	<u>2,316,563</u>	<u>2,429,223</u>	<u>2,189,900</u>	<u>2,134,013</u>	<u>2,102,698</u>

Desert Recreation District
Statement of Revenues and Expenditures - Administration Department by Fund FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
Unrestricted General Fund	4,292,907	4,670,463	4,736,525	4,785,154	4,539,579	4,721,760	4,504,152	4,504,152
Quimby Fund	<u>0</u>	<u>263,153</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>4,292,907</u>	<u>4,933,616</u>	<u>4,736,525</u>	<u>4,785,154</u>	<u>4,539,579</u>	<u>4,721,760</u>	<u>4,504,152</u>	<u>4,504,152</u>
Expenditures								
Golf Center Enterprise Fund	0	0	0	0	27	0	0	0
Unrestricted General Fund	2,423,853	2,288,500	2,426,378	2,417,064	2,061,540	2,480,033	2,319,689	2,351,004
AD 93-1 District Wide	40,083	34,720	35,547	35,826	33,846	35,827	35,000	35,000
AD 97-1 Thousand Palms	3,855	3,340	3,447	3,453	3,309	3,500	3,400	3,400
AD-01-1 Indio	13,386	11,544	11,765	11,765	11,114	12,000	11,500	11,500
AD 02-1 Placitas De La Paz	260	248	241	241	259	250	275	275
AD 03-1 Mecca Johnson L&L	<u>258</u>	<u>249</u>	<u>242</u>	<u>242</u>	<u>260</u>	<u>250</u>	<u>275</u>	<u>275</u>
Total Expenditures	<u>2,481,694</u>	<u>2,338,600</u>	<u>2,477,621</u>	<u>2,468,591</u>	<u>2,110,356</u>	<u>2,531,860</u>	<u>2,370,139</u>	<u>2,401,454</u>
Net Revenue Over/(Under) Expenditures	<u>1,811,213</u>	<u>2,595,015</u>	<u>2,258,905</u>	<u>2,316,563</u>	<u>2,429,223</u>	<u>2,189,900</u>	<u>2,134,013</u>	<u>2,102,698</u>

Public Works & Planning Department Budget

Desert Recreation District
Statement of Revenues and Expenditures - Public Works & Planning Dept. by Category FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
Special Assessments	956,144	964,021	0	0	0	0	1,315,000	1,315,000
Charges for Services	15,513	13,366	0	0	0	0	0	0
Misc Income	231	179	0	0	0	0	0	0
Total Revenues	<u>971,888</u>	<u>977,566</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,315,000</u>	<u>1,315,000</u>
Expenditures								
Payroll Taxes	18,875	27,933	0	0	0	0	19,259	20,924
Full Time Retirement	21,919	7,316	0	0	0	0	21,462	23,639
Medical	64,257	72,574	0	0	0	0	42,458	51,826
Workers Compensation	24,005	27,718	0	0	0	0	22,147	53,438
Full Time Salaries	218,513	304,674	0	0	0	0	214,619	236,388
Part Time Salaries	7,542	44,144	0	0	0	0	86,475	86,475
Part Time Pension	307	1,687	0	0	0	0	3,243	3,243
Communications	5,792	8,831	0	0	0	0	0	0
Facility Rentals	21,600	21,600	0	0	0	0	23,940	23,940
Equipment Rentals	0	733	0	0	0	0	2,000	2,000
Materials & Supplies	36,994	48,624	0	0	0	0	67,660	66,410
Uniforms	1,913	2,637	0	0	0	0	1,200	1,200
General Services	180,073	355,123	0	0	0	0	431,887	430,887
Utilities	61,536	68,548	0	0	0	0	449,630	449,630
Repair & Maintenance	50,798	21,007	0	0	0	0	85,500	84,500
Minor Equipment	3,350	1,613	0	0	0	0	8,000	8,000
Fleet Vehicles	39,916	34,466	0	0	0	0	27,000	27,000
Special Fees	0	0	0	0	0	0	3,560	3,560
Computer & Office Equipment	5	0	0	0	0	0	0	0
Office Supplies	970	362	0	0	0	0	0	0
Travel & Professional Developm	0	120	0	0	0	0	2,000	2,000
Professional Services	51,227	49,911	0	0	0	0	98,000	98,000
Total Expenditures	<u>809,593</u>	<u>1,099,620</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,610,040</u>	<u>1,673,060</u>
Net Revenue Over/(Under) Expenditures	<u>162,295</u>	<u>(122,054)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(295,040)</u>	<u>(358,060)</u>

Desert Recreation District
Statement of Revenues and Expenditures - Public Works & Planning Dept. by Division FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
Town of Thousand Palms	0	0	0	0	0	0	305,000	0
City of Coachella	0	0	0	0	0	0	98,000	0
Town of Mecca	0	0	0	0	0	0	92,000	0
Park Maintenance	971,888	977,566	0	0	0	0	0	1,315,000
District Wide Services	0	0	0	0	0	0	820,000	0
Total Revenues	<u>971,888</u>	<u>977,566</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,315,000</u>	<u>1,315,000</u>
Expenditures								
General Government	0	0	0	0	0	0	18,300	0
Town of Thousand Palms	0	0	0	0	0	0	269,301	0
City of Palm Desert	0	0	0	0	0	0	86,368	0
City of Coachella	0	0	0	0	0	0	146,630	0
City of La Quinta	0	0	0	0	0	0	101,455	0
City of Indio	0	0	0	0	0	0	302,639	0
Town of Mecca	0	0	0	0	0	0	117,870	0
Town of Thermal	0	0	0	0	0	0	1,500	0
Town of North Shore	0	0	0	0	0	0	55,288	0
Town of Bermuda Dunes	0	0	0	0	0	0	26,258	0
Town of Indio Hills	0	0	0	0	0	0	32,050	0
Park Maintenance	809,593	1,099,620	0	0	0	0	0	1,312,490
Building Maintenance	0	0	0	0	0	0	0	360,569
District Wide Services	0	0	0	0	0	0	452,380	0
Total Expenditures	<u>809,593</u>	<u>1,099,620</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,610,040</u>	<u>1,673,060</u>
Net Revenue Over/(Under) Expenditures	<u>162,295</u>	<u>(122,054)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(295,040)</u>	<u>(358,060)</u>

Desert Recreation District
Statement of Revenues and Expenditures - Public Works & Planning Dept. by Fund FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
Unrestricted General Fund	15,744	13,545	0	0	0	0	0	0
AD 93-1 District Wide	774,411	781,749	0	0	0	0	820,000	820,000
AD 97-1 Thousand Palms	0	0	0	0	0	0	305,000	305,000
AD 02-1 Placitas De La Paz	95,292	94,342	0	0	0	0	98,000	98,000
AD 03-1 Mecca Johnson L&L	85,290	87,636	0	0	0	0	92,000	92,000
AD 03-2 Thousand Palms L&L	1,151	294	0	0	0	0	0	0
Total Revenues	<u>971,888</u>	<u>977,566</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,315,000</u>	<u>1,315,000</u>
Expenditures								
Unrestricted General Fund	1,327	0	0	0	0	0	15,350	15,350
AD 93-1 District Wide	569,687	764,416	0	0	0	0	869,805	922,910
AD 97-1 Thousand Palms	41,899	121,524	0	0	0	0	269,301	272,402
AD-01-1 Indio	28,987	39,885	0	0	0	0	244,829	247,930
AD 02-1 Placitas De La Paz	110,978	112,129	0	0	0	0	146,630	148,487
AD 03-1 Mecca Johnson L&L	54,194	61,354	0	0	0	0	64,124	65,981
AD 03-2 Thousand Palms L&L	2,520	313	0	0	0	0	0	0
Total Expenditures	<u>809,593</u>	<u>1,099,620</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,610,040</u>	<u>1,673,060</u>
Net Revenue Over/(Under) Expenditures	<u>162,295</u>	<u>(122,054)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(295,040)</u>	<u>(358,060)</u>

Community Services Department Budget

Desert Recreation District
Statement of Revenues and Expenditures - Community Services Department by Category FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
Special Assessments	0	1,183	2,524,080	2,492,928	2,351,486	2,439,917	1,163,670	1,163,670
Intergovernmental Charges	0	0	973,426	1,326,981	1,311,402	1,528,449	1,566,516	1,547,543
Intergovernmental services	0	0	365,342	0	0	0	0	0
Charges for Services	1,650,809	1,894,239	1,463,764	1,504,129	1,481,535	1,572,603	1,566,891	1,616,094
Special & External Event Charg	0	0	26,078	20,885	17,466	19,600	20,700	20,700
Rents & Royalties	19,168	14,147	110,321	57,305	62,665	63,885	71,527	75,277
Donated Registration Fees	0	0	55,081	63,820	77,800	82,800	47,893	47,893
Grants & Donations	181,982	108,960	60,896	72,822	66,827	103,665	165,200	165,200
Concessions	4,226	991	37,962	36,859	39,486	46,635	39,500	42,700
Misc Income	200	701	1,355	2,770	544	1,044	700	700
Sales	0	0	4,812	2,887	1,461	3,000	1,000	1,500
Sales of Surplus Assets	0	0	1,609	0	0	0	0	0
Total Revenues	<u>1,856,385</u>	<u>2,020,221</u>	<u>5,624,726</u>	<u>5,581,386</u>	<u>5,410,672</u>	<u>5,861,598</u>	<u>4,643,598</u>	<u>4,681,278</u>
Expenditures								
Cost of Goods Sold	0	0	3,586	1,684	994	2,500	1,000	1,000
Payroll Taxes	125,613	140,293	175,513	174,314	171,153	134,506	144,592	139,103
Full Time Retirement	41,102	29,278	74,492	85,642	0	88,621	77,531	76,618
Medical	143,015	131,148	315,348	304,694	274,222	303,275	257,806	315,274
Workers Compensation	74,096	64,574	138,908	131,794	130,413	119,092	56,538	141,841
Full Time Salaries	439,719	458,562	998,499	928,257	891,638	994,436	775,310	766,176
Part Time Salaries	1,707,673	1,820,590	1,931,744	1,910,846	1,921,891	2,230,230	2,244,634	2,166,458
Part Time Pension	63,409	81,139	68,989	74,409	71,937	82,463	82,954	80,023
Communications	23,454	20,854	75,675	68,286	68,283	77,664	119,544	119,544
Facility Rentals	8,052	21,338	34,247	38,082	41,324	81,030	63,138	63,138
Equipment Rentals	5,314	23,458	13,038	14,480	13,694	14,523	13,200	13,200
Materials & Supplies	130,491	157,024	254,034	293,205	273,216	303,943	284,346	282,121
Uniforms	8,885	8,389	8,987	12,989	9,009	15,497	14,227	13,727
General Services	247,191	140,212	605,475	611,623	551,944	684,221	265,006	261,328
Utilities	37,898	26,966	370,565	356,754	363,886	391,483	0	0
Repair & Maintenance	25,185	13,998	142,814	82,019	83,682	100,422	63,942	63,942
Minor Equipment	9,065	11,876	72,691	23,832	29,011	54,294	53,324	53,324
Fleet Vehicles	11,065	16,379	62,959	47,769	47,283	56,965	40,193	38,993
Special Fees	11,147	23,369	91,346	78,495	84,028	96,523	95,163	95,163
Computer & Office Equipment	13,121	0	23,076	28,109	21,754	21,258	12,825	12,600
Office Supplies	9,559	5,328	12,432	10,661	10,471	13,390	14,640	14,440
Travel & Professional Developm	23,057	14,242	27,501	14,959	14,979	28,990	42,445	42,445

Desert Recreation District
Statement of Revenues and Expenditures - Community Services Department by Category FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Professional Services	0	0	98,318	86,833	76,044	100,500	0	0
COP 2002 Series-LQ	0	0	109,052	18,109	0	0	0	0
Cost of Issuance	0	0	0	90,563	0	0	0	0
L/T Loan Principal	0	0	0	0	276,363	276,363	276,362	276,362
L/T Loan Interest	0	0	0	43,315	46,888	46,888	46,887	46,887
Bond Debt Service-01-1	0	0	468,941	467,353	464,623	464,622	470,000	465,000
Total Expenditures	<u>3,158,112</u>	<u>3,209,016</u>	<u>6,178,233</u>	<u>5,999,074</u>	<u>5,938,729</u>	<u>6,783,699</u>	<u>5,515,608</u>	<u>5,548,707</u>
Net Revenue Over/(Under) Expenditures	<u>(1,301,727)</u>	<u>(1,188,795)</u>	<u>(553,506)</u>	<u>(417,688)</u>	<u>(528,057)</u>	<u>(922,101)</u>	<u>(872,010)</u>	<u>(867,429)</u>

Desert Recreation District
Statement of Revenues and Expenditures - Community Services Department by Division FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
Town of Thousand Palms	0	0	349,661	344,357	321,924	339,470	40,060	45,790
City of Palm Desert	0	440	850,363	874,467	823,023	900,443	888,552	899,702
City of Indian Wells	0	0	613	0	0	0	0	0
City of Coachella	0	858	165,345	168,327	188,018	188,601	82,212	82,212
City of La Quinta	0	0	388,293	380,970	395,519	406,995	464,856	472,372
City of Indio	0	0	2,694,128	2,616,248	2,507,790	2,681,628	2,516,388	2,520,119
Town of Mecca	0	363	153,079	152,620	155,324	159,670	39,800	43,880
Town of Thermal	0	0	20,200	33,886	32,833	44,615	18,050	18,050
Town of Oasis	0	0	0	0	396	400	2,700	2,700
Town of North Shore	0	0	25,402	24,303	24,139	22,511	23,705	23,705
Town of Bermuda Dunes	0	0	80,296	77,016	84,240	87,670	81,979	87,452
Town of Indio Hills	0	0	2,348	5,987	3,598	5,000	12,250	12,250
City of Desert Hot Springs	0	0	32,396	65,548	0	0	0	0
Recreation & Enrichment	1,527,984	1,661,582	0	0	0	0	0	0
Aquatics	172,787	125,629	0	0	0	0	342,198	342,198
Special Events	74,478	98,219	0	0	0	0	0	0
Sports Fitness & Wellness	81,135	133,131	0	0	0	0	0	0
District Wide Services	0	0	862,604	837,658	873,867	1,024,596	130,848	130,848
Total Revenues	1,856,385	2,020,221	5,624,726	5,581,386	5,410,672	5,861,598	4,643,598	4,681,278
Expenditures								
City of Rancho Mirage	0	0	0	0	0	0	300	300
Town of Thousand Palms	0	0	356,817	366,085	362,519	398,801	119,521	118,920
City of Palm Desert	0	0	998,139	944,349	958,157	1,085,117	902,923	921,805
City of Indian Wells	0	0	1,617	0	0	0	0	0
City of Coachella	0	0	281,436	342,398	331,017	360,517	190,837	189,507
City of La Quinta	0	0	650,109	704,828	854,096	904,382	852,036	849,231
City of Indio	0	31	2,434,443	2,438,768	2,315,647	2,563,338	2,024,368	2,051,373
Town of Mecca	0	0	262,246	265,073	250,167	299,299	130,993	132,810
Town of Thermal	0	0	27,296	73,316	80,547	78,857	106,391	101,795
Town of Oasis	0	0	0	1,372	2,558	5,275	15,593	15,066
Town of North Shore	0	0	57,232	110,886	112,261	104,129	130,752	130,118
Town of Bermuda Dunes	0	0	92,874	93,697	95,360	115,235	118,995	117,449
Town of Indio Hills	0	0	36,672	42,446	40,193	52,858	85,810	85,501
City of Desert Hot Springs	0	0	21,422	32,315	0	0	0	0
Recreation & Enrichment	2,226,119	2,310,375	0	0	0	0	0	0
Aquatics	413,159	412,137	0	0	0	0	486,209	474,158

Desert Recreation District
Statement of Revenues and Expenditures - Community Services Department by Division FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Special Events	370,504	297,980	400	0	0	0	0	0
Sports Fitness & Wellness	148,330	188,493	0	0	0	0	0	0
District Wide Services	<u>0</u>	<u>0</u>	<u>957,529</u>	<u>583,541</u>	<u>536,206</u>	<u>815,890</u>	<u>350,880</u>	<u>360,674</u>
Total Expenditures	<u>3,158,112</u>	<u>3,209,016</u>	<u>6,178,233</u>	<u>5,999,074</u>	<u>5,938,729</u>	<u>6,783,699</u>	<u>5,515,608</u>	<u>5,548,707</u>
Net Revenue Over/(Under) Expenditures	<u>(1,301,727)</u>	<u>(1,188,795)</u>	<u>(553,506)</u>	<u>(417,688)</u>	<u>(528,057)</u>	<u>(922,101)</u>	<u>(872,010)</u>	<u>(867,429)</u>

Desert Recreation District
Statement of Revenues and Expenditures - Community Services Department by Fund FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
Golf Center Enterprise Fund	0	0	0	0	4,226	0	0	0
Unrestricted General Fund	1,856,385	2,019,038	3,100,647	3,088,458	3,054,960	3,396,681	3,385,427	3,423,108
AD 93-1 District Wide	0	0	814,002	820,910	765,630	788,981	0	0
AD 97-1 Thousand Palms	0	0	298,349	303,218	278,624	297,585	0	0
AD-01-1 Indio	0	0	1,225,578	1,181,785	1,120,393	1,163,670	1,163,670	1,163,670
AD 02-1 Placitas De La Paz	0	858	97,841	94,891	94,511	97,211	0	0
AD 03-1 Mecca Johnson L&L	0	325	88,310	92,125	92,329	92,471	0	0
California Endowment Grant	0	0	0	0	0	25,000	94,500	94,500
Total Revenues	<u>1,856,385</u>	<u>2,020,221</u>	<u>5,624,726</u>	<u>5,581,386</u>	<u>5,410,672</u>	<u>5,861,598</u>	<u>4,643,598</u>	<u>4,681,278</u>
Expenditures								
Unrestricted General Fund	3,158,112	3,208,985	3,477,809	3,268,636	3,425,134	3,915,790	3,991,069	3,998,879
AD 93-1 District Wide	0	0	707,343	650,914	544,406	700,860	13,032	13,032
AD 97-1 Thousand Palms	0	0	356,480	365,434	362,090	398,801	119,521	118,920
AD-01-1 Indio	0	31	1,469,446	1,498,021	1,422,124	1,569,291	1,301,939	1,326,217
AD 02-1 Placitas De La Paz	0	0	122,546	146,439	126,484	135,514	0	0
AD 03-1 Mecca Johnson L&L	0	0	44,270	68,979	58,492	63,444	0	0
AD 03-2 Thousand Palms L&L	0	0	337	651	0	0	0	0
California Endowment Grant	0	0	0	0	0	0	90,046	91,658
Total Expenditures	<u>3,158,112</u>	<u>3,209,016</u>	<u>6,178,233</u>	<u>5,999,074</u>	<u>5,938,729</u>	<u>6,783,699</u>	<u>5,515,608</u>	<u>5,548,707</u>
Net Revenue Over/(Under) Expenditures	<u>(1,301,727)</u>	<u>(1,188,795)</u>	<u>(553,506)</u>	<u>(417,688)</u>	<u>(528,057)</u>	<u>(922,101)</u>	<u>(872,010)</u>	<u>(867,429)</u>

Golf Center Department Budget

Desert Recreation District
Statement of Revenues and Expenditures - Golf Center Department by Category FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
Intergovernmental Charges	0	0	5,000	5,100	0	0	4,300	4,300
Charges for Services	192,195	232,021	220,034	242,119	240,790	253,000	256,800	256,800
Rents & Royalties	8,742	8,077	9,315	12,949	11,218	11,067	10,000	10,000
Grants & Donations	122,528	168,188	170,365	165,000	235,379	235,000	240,000	240,000
Sales of Donated Goods	0	0	7,271	4,064	1,913	7,500	7,500	7,500
Concessions	5,492	6,109	6,458	6,898	5,077	6,000	7,000	7,000
Misc Income	0	0	0	0	521	0	0	0
Sales	5,118	11,290	21,877	22,907	5,018	5,000	20,000	20,000
Sales of Surplus Assets	0	0	0	0	0	0	16,000	16,000
Total Revenues	<u>334,075</u>	<u>425,686</u>	<u>440,320</u>	<u>459,036</u>	<u>499,915</u>	<u>517,567</u>	<u>561,600</u>	<u>561,600</u>
Expenditures								
Cost of Goods Sold	2,319	10,845	14,961	13,205	0	5,000	0	0
Payroll Taxes	14,107	17,471	18,013	14,206	16,736	17,117	14,059	13,243
Full Time Retirement	12,944	14,822	9,596	11,879	0	0	13,002	13,002
Medical	17,325	23,401	27,517	16,310	14,739	18,637	8,572	10,530
Workers Compensation	8,211	6,998	14,182	12,970	7,017	7,338	4,340	9,927
Full Time Salaries	130,099	173,315	192,588	150,684	144,947	143,232	130,023	130,023
Part Time Salaries	77,076	58,273	62,753	86,097	96,526	108,937	119,430	112,425
Part Time Pension	2,886	2,878	2,308	3,286	3,881	4,085	4,479	4,216
Communications	14,350	8,220	9,538	6,390	8,726	10,480	12,360	12,360
Materials & Supplies	32,632	24,099	27,963	13,365	37,238	36,000	43,000	43,000
Uniforms	4,043	5,204	3,439	5,504	4,894	5,000	6,000	6,000
General Services	268,160	273,692	264,015	276,154	255,501	266,643	272,652	272,652
Utilities	43,167	47,755	45,913	42,301	25,743	26,000	48,000	48,000
Repair & Maintenance	2,450	10,524	45,859	960	12,606	13,700	11,000	11,000
Minor Equipment	4,445	1,961	2,016	3,174	1,940	1,941	2,500	2,500
Fleet Vehicles	6,070	5,401	5,617	7,239	5,525	6,000	6,000	6,000
Special Fees	7,136	6,570	6,975	7,898	7,282	8,155	10,100	10,100
Computer & Office Equipment	0	0	2,379	1,293	1,508	1,508	2,000	2,000
Office Supplies	3,208	3,797	3,575	3,989	1,969	2,250	3,200	3,200
Travel & Professional Developm	13,418	14,794	13,769	9,823	11,327	11,327	8,500	8,500
Professional Services	10,818	0	0	0	2,489	2,489	0	0
Total Expenditures	<u>674,865</u>	<u>710,019</u>	<u>772,979</u>	<u>686,728</u>	<u>660,595</u>	<u>695,839</u>	<u>719,217</u>	<u>718,679</u>
Net Revenue Over/(Under) Expenditures	<u>(340,791)</u>	<u>(284,333)</u>	<u>(332,659)</u>	<u>(227,692)</u>	<u>(160,680)</u>	<u>(178,272)</u>	<u>(157,617)</u>	<u>(157,079)</u>

Desert Recreation District
Statement of Revenues and Expenditures - Golf Center Department by Program FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
Summer Day Camp	0	2,104	2,470	2,040	1,810	1,000	1,000	1,000
Golf Team	0	293	60	1,000	1,200	0	1,200	1,200
First Tee	174,952	233,798	252,055	249,414	300,762	303,900	342,800	342,800
Golf Course	150,153	177,512	178,024	199,353	188,023	206,067	210,000	210,000
Advance Q School	0	0	0	0	1,260	0	0	0
Military Affiliation Program	8,250	10,390	6,000	6,250	5,000	5,000	5,000	5,000
LPGA/USGA Membership	720	1,589	1,711	980	1,860	1,600	1,600	1,600
Total Revenues	<u>334,075</u>	<u>425,686</u>	<u>440,320</u>	<u>459,036</u>	<u>499,915</u>	<u>517,567</u>	<u>561,600</u>	<u>561,600</u>
Expenditures								
Summer Day Camp	0	0	222	68	59	35	0	0
Golf Team	0	0	0	0	45	0	0	0
First Tee	343,208	385,086	288,496	245,376	247,227	276,229	314,829	311,212
Golf Course	319,657	318,465	478,163	425,764	399,500	397,838	380,846	383,925
Advance Q School	0	0	0	0	12	0	0	0
Military Affiliation Program	12,000	6,468	6,084	5,000	0	5,000	5,000	5,000
LPGA/USGA Membership	0	0	14	25	68	20	0	0
Information System's	0	0	0	10,496	13,651	16,716	18,542	18,542
ASES Program	0	0	0	0	32	0	0	0
Total Expenditures	<u>674,865</u>	<u>710,019</u>	<u>772,979</u>	<u>686,728</u>	<u>660,595</u>	<u>695,839</u>	<u>719,217</u>	<u>718,679</u>
Net Revenue Over/(Under) Expenditures	<u>(340,791)</u>	<u>(284,333)</u>	<u>(332,659)</u>	<u>(227,692)</u>	<u>(160,680)</u>	<u>(178,272)</u>	<u>(157,617)</u>	<u>(157,079)</u>

Desert Recreation District
Statement of Revenues and Expenditures - Golf Center Department by Fund FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
Golf Center Enterprise Fund	<u>334,075</u>	<u>425,686</u>	<u>440,320</u>	<u>459,036</u>	<u>499,915</u>	<u>517,567</u>	<u>561,600</u>	<u>561,600</u>
Total Revenues	<u>334,075</u>	<u>425,686</u>	<u>440,320</u>	<u>459,036</u>	<u>499,915</u>	<u>517,567</u>	<u>561,600</u>	<u>561,600</u>
Expenditures								
Golf Center Enterprise Fund	<u>674,865</u>	<u>710,019</u>	<u>772,979</u>	<u>686,728</u>	<u>660,567</u>	<u>695,839</u>	<u>719,217</u>	<u>718,679</u>
Unrestricted General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>28</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>674,865</u>	<u>710,019</u>	<u>772,979</u>	<u>686,728</u>	<u>660,595</u>	<u>695,839</u>	<u>719,217</u>	<u>718,679</u>
Net Revenue Over/(Under) Expenditures	<u>(340,791)</u>	<u>(284,333)</u>	<u>(332,659)</u>	<u>(227,692)</u>	<u>(160,680)</u>	<u>(178,272)</u>	<u>(157,617)</u>	<u>(157,079)</u>

Capital Improvement Plan Budget

Desert Recreation District
Statement of Revenues and Expenditures - Capital Improvement Plan by Category FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
Developer Fees	0	0	147,223	5,113	291,921	291,261	409,000	409,000
Capital Grants	0	0	764,100	27,740	0	0	250,000	250,000
Grants & Donations	523,138	21,400	2,700	0	0	0	0	0
Misc Income	0	125,000	0	1,800	0	0	0	0
Total Revenues	<u>523,138</u>	<u>146,400</u>	<u>914,023</u>	<u>34,653</u>	<u>291,921</u>	<u>291,261</u>	<u>659,000</u>	<u>659,000</u>
Expenditures								
Payroll Taxes	0	0	0	1,415	1,214	929	859	3,326
Full Time Retirement	0	0	0	0	0	0	0	2,716
Medical	0	0	0	0	0	0	0	7,143
Workers Compensation	0	0	0	1,371	2,514	1,361	3,403	3,967
Full Time Salaries	0	0	0	0	0	0	0	27,158
Part Time Salaries	0	0	0	41,098	57,184	42,809	42,809	64,213
Part Time Pension	0	0	0	1,525	2,160	1,605	1,605	2,408
Computers	0	43,360	20,237	66,024	49,268	57,280	50,200	50,200
Machinery & Equipment	40,466	12,782	22,717	66,149	0	0	0	0
Building & Park Improvement	10,741	113,786	129,541	1,311,235	1,066,890	1,064,212	1,886,430	1,886,430
Furniture & Fixtures	15,750	0	0	76,568	0	1,100	0	0
Vehicles	0	0	18,435	0	48,775	48,775	0	0
Capital Projects	848,075	238,409	0	23,440	3,449	0	0	0
Land	510,318	0	0	0	700	25,000	100,000	100,000
Total Expenditures	<u>1,425,349</u>	<u>408,336</u>	<u>190,930</u>	<u>1,588,826</u>	<u>1,232,154</u>	<u>1,243,071</u>	<u>2,085,306</u>	<u>2,147,561</u>
Net Revenue Over/(Under) Expenditures	<u>(902,211)</u>	<u>(261,936)</u>	<u>723,093</u>	<u>(1,554,173)</u>	<u>(940,233)</u>	<u>(951,810)</u>	<u>(1,426,306)</u>	<u>(1,488,561)</u>

Desert Recreation District
Statement of Revenues and Expenditures - Capital Improvement Plan by Site FY16
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

	<u>FY2011 Actual</u>	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Actual</u>	<u>FY2015 YTD Actual</u>	<u>FY2015 Final Budget</u>	<u>FY2016 Preliminary Budget</u>	<u>FY2016 Final Budget</u>
Revenues								
Golf Center at Palm Desert	523,138	21,400	2,700	0	0	0	0	0
Indio Community Center	0	0	0	1,800	0	0	0	0
La Quinta Community Center	0	125,000	0	0	0	0	0	0
Thousand Palms Community Cente	0	0	764,100	0	0	0	0	0
Division 1	0	0	114,769	32,853	660	0	259,000	259,000
Division II	0	0	699	0	0	0	0	0
Division IV	0	0	25,175	0	291,261	291,261	150,000	150,000
Division V	0	0	6,580	0	0	0	0	0
North Shore Park	0	0	0	0	0	0	250,000	250,000
Total Revenues	<u>523,138</u>	<u>146,400</u>	<u>914,023</u>	<u>34,653</u>	<u>291,921</u>	<u>291,261</u>	<u>659,000</u>	<u>659,000</u>
Expenditures								
Administration Offices	549,259	154,868	20,237	110,048	139,256	133,066	133,976	196,231
Desert Regional Park	0	0	0	0	3,449	0	0	0
Golf Center at Palm Desert	637,716	73,814	0	488,394	621,778	663,819	23,000	23,000
Indio Community Center	0	5,901	35,601	822,446	86,417	84,931	16,000	16,000
La Quinta Community Center	222,624	80,644	0	0	0	0	0	0
La Quinta Community Park	0	0	0	0	63,293	50,700	100,750	100,750
Mecca Pool	0	0	11,299	0	0	0	0	0
Palm Desert Community Center	15,750	0	0	0	0	0	100,000	100,000
Pawley Pool	0	0	11,418	32,328	179,621	165,000	0	0
Placita de La Paz	0	28,308	0	0	0	0	0	0
Thousand Palms Community Cente	0	0	0	0	0	0	104,500	104,500
Mecca Community Park	0	26,184	93,940	31,904	59,781	71,780	57,180	57,180
Corporate Yard	0	0	18,435	103,705	48,775	48,775	0	0
North Shore Park	0	0	0	0	25,554	0	600,000	600,000
Thermal Community Center	0	0	0	0	0	0	250,000	250,000
Oasis Community Center	0	0	0	0	4,230	25,000	525,000	525,000
North Shore Yacht Club	0	0	0	0	0	0	168,100	168,100
Oleander & Trader Place	0	11,105	0	0	0	0	0	0
Thousand Palms North Park	0	27,512	0	0	0	0	0	0
Indio Hills Community Center	0	0	0	0	0	0	6,800	6,800
Total Expenditures	<u>1,425,349</u>	<u>408,336</u>	<u>190,930</u>	<u>1,588,826</u>	<u>1,232,154</u>	<u>1,243,071</u>	<u>2,085,306</u>	<u>2,147,561</u>
Net Revenue Over/(Under) Expenditures	<u>(902,211)</u>	<u>(261,936)</u>	<u>723,093</u>	<u>(1,554,173)</u>	<u>(940,233)</u>	<u>(951,810)</u>	<u>(1,426,306)</u>	<u>(1,488,561)</u>