

**Desert Recreation District
Fiscal Year 2019-2020
Budget Schedules**

RESOLUTION NO. 19-18

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
DESERT RECREATION DISTRICT
ADOPTING THE FY2020 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 FY2020 Budget on June 12, 2019; and

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

WHEREAS, certain revisions, corrections and modification to the Preliminary FY2020 Budget have been made.

NOW, THEREFORE, BE IT RESOLVED, that the Desert Recreation District Board of Directors do hereby adopt the FY2020 Final Budget, as set forth herein.

PASSED, APPROVED AND ADOPTED this 10th day of July 2019 by the following vote:

AYES: Gutierrez, Acosta and Gilbert

NOES: None

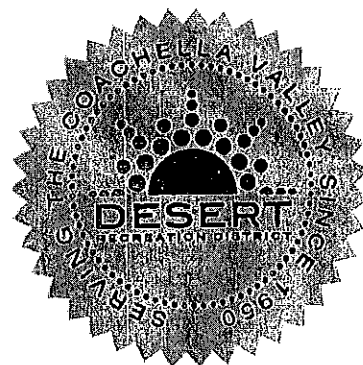
ABSENT: McGalliard and Paz

ABSTAIN: None

Desert Recreation District


By: _____

President of the Board



RESOLUTION NO. 19-18

I hereby certify that the Board of Directors of the Desert Recreation District approved the foregoing Resolution No.19-18 at a regular meeting held on July 10, 2019.



Delja Granados, District Clerk

Desert Recreation District
2020 Budget Detail - Consolidated Budget by Category
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Revenues						
Unrestricted						
General Property Tax	2,578,526	2,667,037	2,624,655	2,757,603	2,810,353	52,750
Intergovernmental RDA	2,512,047	2,624,000	2,859,861	2,626,156	2,755,088	128,932
Charges for Services	1,943,725	1,944,715	1,950,311	2,001,447	2,263,009	261,562
Special & External Event Chrg	19,996	23,748	20,645	25,120	20,000	(5,120)
Rents & Royalties	88,276	437,018	117,020	118,639	107,922	(10,717)
Investment Earnings	87,224	86,293	61,998	76,501	81,600	5,099
Concessions	46,299	43,849	41,350	44,609	45,800	1,191
Misc Income	19,287	20,154	6,621	7,177	625	(6,552)
Sales	3,546	5,212	7,862	9,760	14,000	4,240
Reimbursement Revenue	7,735	0	0	0	0	0
Claim Reimbursement	0	0	236,029	236,029	0	(236,029)
Total Unrestricted	7,306,660	7,852,027	7,926,350	7,903,041	8,098,397	(195,356)
Restricted						
Special Assessments	2,850,822	2,879,325	2,749,347	2,899,902	2,892,177	(7,725)
Intergovernmental Charges	1,616,391	1,721,868	1,706,205	1,729,887	2,080,301	350,415
Donated Registration Fees	49,500	56,140	49,080	52,710	42,620	(10,090)
Grants & Donations	382,254	306,080	146,064	378,923	272,102	(106,822)
Sales of Surplus Assets	19,750	0	500	0	0	0
Total Restricted	4,918,717	4,963,413	4,651,196	5,061,422	5,287,200	(225,778)
Capital Revenues						
Developer Fees	160,996	0	160,996	160,996	429,778	268,782
Capital Grants	269,092	294,230	3,455,309	3,605,483	2,509,625	(1,095,858)
Total Capital Revenues	430,088	294,230	3,616,305	3,766,479	2,939,403	827,076
Total Revenues	12,655,466	13,109,670	16,193,851	16,730,942	16,325,000	405,942
Expenditures						
Personnel Expense						
Payroll Taxes	302,262	284,628	296,838	472,361	477,610	(5,249)
Full Time Retirement	194,855	193,997	0	267,836	279,362	(11,526)
Medical	580,343	544,032	538,940	646,516	545,219	101,296
Workers Compensation	181,569	177,424	164,297	163,541	197,590	(34,049)
Full Time Salaries	2,194,465	2,112,585	2,513,082	2,634,710	2,749,331	(114,620)
Vacation Time	12,114	39,864	0	0	0	0

Desert Recreation District
2020 Budget Detail - Consolidated Budget by Category
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Part Time Salaries	2,788,125	3,096,867	2,840,537	3,095,396	3,356,772	(261,376)
Part Time Pension	104,273	114,582	103,289	115,400	125,204	(9,804)
Total Personnel Expense	6,358,007	6,563,978	6,456,983	7,395,761	7,731,088	335,327
Materials and Services						
Cost of Goods Sold	(1,318)	9,411	7,118	7,400	11,500	(4,100)
Refund	141,531	0	0	0	0	0
Claims & Settlements	0	0	624,866	624,867	0	624,867
Communications	156,298	187,487	184,927	197,218	218,234	(21,016)
Facility Rentals	63,947	57,611	41,419	42,670	44,146	(1,477)
Equipment Rentals	65,094	86,635	85,808	91,607	102,050	(10,443)
Materials & Supplies	334,860	324,135	346,242	384,751	441,608	(56,857)
Uniforms	27,405	15,603	19,582	21,776	22,902	(1,126)
General Services	1,513,809	1,781,557	1,851,849	1,953,269	2,109,101	(155,833)
Utilities	568,099	579,941	561,212	557,570	592,137	(34,567)
Repair & Maintenance	122,079	160,871	203,379	216,315	175,140	41,175
Minor Equipment	67,396	57,873	64,923	71,488	79,080	(7,592)
Fleet Vehicles	74,144	94,048	88,742	99,197	91,087	8,110
Special Fees	199,667	375,613	252,507	281,680	251,880	29,800
Computer & Office Equipment	64,368	107,288	52,967	60,230	27,910	32,320
Office Supplies	74,801	84,914	100,536	106,519	109,310	(2,791)
Travel & Professional Developm	69,539	100,177	85,303	95,408	113,298	(17,890)
Professional Services	207,775	337,169	530,818	658,980	483,573	175,407
Total Materials and Services	3,749,495	4,360,334	5,102,198	5,470,944	4,872,956	(597,988)
Debt Service						
Cost of Issuance	0	0	80,000	80,000	0	80,000
L/T Loan Principal	0	0	716,301	716,301	179,074	537,227
L/T Loan Interest	29,891	24,890	23,755	29,008	69,927	(40,919)
Bond Debt Service-01-1	460,350	0	0	0	0	0
Total Debt Service	490,241	24,890	820,056	825,309	249,001	(576,308)
Capital Outlay						
Computers	80,151	0	4,925	4,925	45,000	(40,075)
Machinery & Equipment	95,615	21,754	37,660	34,000	90,000	(56,000)
Building & Park Improvement	853,596	3,707,880	3,048,404	3,160,735	3,583,556	(422,821)
Furniture & Fixtures	42,246	0	0	0	0	0
Utilities	58,227	55,528	58,551	58,556	61,000	(2,444)

Desert Recreation District
 2020 Budget Detail - Consolidated Budget by Category
 From 7/1/2019 Through 6/30/2020
 (In Whole Numbers)

	FY2017 Actual	FY2018 Actual	Current YTD Actual	FY2019 Budget	FY2020 Budget	F19 v F20
Land	24,744	0	0	0	0	0
Total Capital Outlay	1,155,688	3,785,242	3,149,540	3,258,216	3,782,556	524,340
Total Expenditures	11,753,431	14,734,445	15,528,777	16,950,230	16,635,601	(314,629)
Net Revenue Over/(Under) Expenditures	902,034	(1,624,775)	665,074	(219,288)	(310,601)	(91,313)

Desert Recreation District
2020 Budget Detail - Consolidated Budget by Department
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Revenues						
Administration	5,204,917	5,393,692	5,615,807	5,535,745	5,748,366	212,621
Public Works & Planning	1,338,845	1,355,969	1,299,090	1,388,357	1,382,922	(5,435)
Community Services	5,211,635	5,563,043	5,083,271	5,228,001	5,687,246	459,244
Golf Enterprise	468,231	502,736	531,320	764,301	567,063	(197,238)
Capital Projects	431,838	294,230	3,664,363	3,814,537	2,939,403	(875,134)
Total Revenues	<u>12,655,466</u>	<u>13,109,670</u>	<u>16,193,851</u>	<u>16,730,942</u>	<u>16,325,000</u>	<u>405,942</u>
Expenditures						
Administration	2,403,287	2,962,597	2,872,697	3,289,355	3,027,921	261,435
Public Works & Planning	1,813,620	1,739,713	1,981,362	2,097,442	2,268,652	(171,209)
Community Services	5,681,615	5,188,354	5,811,016	6,002,952	6,202,730	(199,778)
Golf Enterprise	720,741	903,893	1,434,289	1,549,376	972,742	576,634
Capital Projects	1,225,229	3,895,447	3,429,412	4,011,105	4,163,557	(152,452)
Total Expenditures	<u>11,844,492</u>	<u>14,690,004</u>	<u>15,528,777</u>	<u>16,950,230</u>	<u>16,635,601</u>	<u>(314,629)</u>
Net Revenue Over/(Under) Expenditures	<u>810,973</u>	<u>(1,580,334)</u>	<u>665,074</u>	<u>(219,288)</u>	<u>(310,601)</u>	<u>(91,313)</u>

Desert Recreation District
2020 Budget Detail - Consolidated Budget by Fund
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Revenues						
Golf Center Enterprise Fund	468,231	502,736	531,320	778,271	567,063	(211,208)
Unrestricted General Fund	8,829,575	9,425,801	9,876,435	9,185,027	9,926,357	741,330
AD 93-1 District Wide	799,199	800,052	758,383	799,242	799,119	(123)
AD 97-1 Thousand Palms	335,154	337,346	324,915	335,154	360,111	24,957
AD-01-1 Indio	1,522,405	1,541,270	1,460,791	1,522,368	1,519,685	(2,683)
AD 02-1 Placitas De La Paz	99,618	110,850	104,687	102,357	109,296	6,939
AD 03-1 Huerta De Mecca Park	94,446	97,006	100,521	97,365	103,966	6,602
Rec-Route	75,000	379	0	0	0	0
Long Term Debt	0	0	(627,563)	0	0	0
C A Infrastructure Replacement	270,842	294,230	3,503,367	3,969,737	2,509,625	(1,460,112)
Quimby Fund	160,996	0	160,996	160,996	429,778	268,782
Total Revenues	<u>12,655,466</u>	<u>13,109,670</u>	<u>16,193,851</u>	<u>16,950,517</u>	<u>16,325,000</u>	<u>625,517</u>
Expenditures						
Golf Center Enterprise Fund	738,484	918,776	1,947,042	3,210,026	2,553,674	656,352
Unrestricted General Fund	6,498,952	6,806,451	7,361,846	7,808,750	7,714,799	93,951
AD 93-1 District Wide	1,059,573	1,321,660	1,581,530	1,873,596	1,878,152	(4,557)
AD 97-1 Thousand Palms	457,894	372,674	406,658	449,034	423,663	25,371
AD-01-1 Indio	1,671,459	1,122,426	1,098,617	1,238,803	1,250,154	(11,352)
AD 02-1 Placitas De La Paz	116,209	118,086	130,966	135,462	130,555	4,907
AD 03-1 Huerta De Mecca Park	113,921	42,110	60,819	56,816	66,861	(10,045)
AD 03-2 Thousand Palms L&L	141,805	0	0	0	0	0
Rec-Route	47,693	29,990	28,314	82,754	50,517	32,237
Long Term Debt	0	127,984	0	0	0	0
C A Infrastructure Replacement	979,644	3,874,287	2,912,984	4,536,346	2,567,225	1,969,121
Quimby Fund	18,857	0	0	0	0	0
Total Expenditures	<u>11,844,492</u>	<u>14,734,445</u>	<u>15,528,777</u>	<u>19,391,587</u>	<u>16,635,601</u>	<u>(2,755,986)</u>
Net Revenue Over/(Under) Expenditures	<u>810,973</u>	<u>(1,624,775)</u>	<u>665,074</u>	<u>(2,441,070)</u>	<u>(310,601)</u>	<u>2,130,469</u>

Desert Recreation District
2020 Budget Detail - Department Budget by Category
01 - Administration
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Revenues						
General Property Tax	2,578,526	2,667,037	2,624,655	2,757,603	2,810,353	52,750
Intergovernmental RDA	2,512,047	2,624,000	2,859,861	2,626,156	2,755,088	128,932
Intergovernmental Charges	0	0	60,750	0	100,000	100,000
Charges for Services	0	2,385	1,095	7,305	0	(7,305)
Special & External Event Charge	1,105	1,885	2,282	1,950	1,200	(750)
Investment Earnings	87,224	86,293	61,998	67,200	81,600	14,400
Grants & Donations	0	0	500	0	0	0
Misc Income	18,266	12,079	4,659	300	125	(175)
Sales	15	13	7	0	0	0
Reimbursement Revenue	7,735	0	0	0	0	0
Total Revenues	<u>5,204,917</u>	<u>5,393,692</u>	<u>5,615,807</u>	<u>5,460,514</u>	<u>5,748,366</u>	<u>(287,852)</u>
Expenditures						
Payroll Taxes	75,473	70,947	74,375	118,597	117,663	934
Full Time Retirement	85,105	94,752	0	108,239	111,411	(3,172)
Medical	245,523	280,722	203,130	232,851	196,355	36,496
Workers Compensation	18,584	17,987	15,246	12,344	14,473	(2,129)
Full Time Salaries	947,638	919,074	954,269	1,029,915	1,060,661	(30,745)
Vacation Time	11,979	43,375	0	0	0	0
Part Time Salaries	107,740	121,341	114,037	132,174	118,392	13,782
Part Time Pension	3,480	3,903	3,634	4,282	3,765	517
Communications	40,383	55,643	52,140	62,570	58,190	4,380
Facility Rentals	5,274	0	0	0	0	0
Equipment Rentals	5,904	5,230	7,019	6,575	6,200	375
Materials & Supplies	19,982	15,945	19,847	22,450	18,750	3,700
Uniforms	4,371	164	2,528	3,400	1,475	1,925
General Services	480,166	793,117	798,893	866,206	832,011	34,195
Repair & Maintenance	0	409	0	1,000	0	1,000
Minor Equipment	2,495	1,583	1,424	1,300	2,000	(700)
Fleet Vehicles	1,434	1,990	1,903	2,475	2,520	(45)
Special Fees	79,407	205,152	134,051	115,259	76,439	38,820
Computer & Office Equipment	56,965	67,313	15,128	14,295	14,900	(605)
Office Supplies	58,629	67,122	77,811	77,940	84,210	(6,270)

Desert Recreation District
2020 Budget Detail - Department Budget by Category
01 - Administration
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Travel & Professional Developm	40,670	56,468	50,351	68,935	60,900	8,035
Professional Services	112,084	140,358	282,473	376,136	247,606	128,530
Total Expenditures	<u>2,403,287</u>	<u>2,962,597</u>	<u>2,808,259</u>	<u>3,256,942</u>	<u>3,027,921</u>	<u>(229,022)</u>
Net Revenue Over/(Under) Expenditures	<u>2,801,630</u>	<u>2,431,096</u>	<u>2,807,548</u>	<u>2,203,572</u>	<u>2,720,445</u>	<u>516,874</u>

Desert Recreation District
2020 Budget Detail - Department Budget by Division
01 - Administration
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Revenues						
General Government	8,262	1,920	63,052	1,950	101,200	99,250
Human Resources	7,735	5,531	5,045	0	0	0
Finance	5,188,906	5,383,843	5,546,607	5,451,259	5,647,166	195,907
Marketing/Public Info	15	2,398	1,102	7,305	0	(7,305)
Total Revenues	<u>5,204,917</u>	<u>5,393,692</u>	<u>5,615,807</u>	<u>5,460,514</u>	<u>5,748,366</u>	<u>(287,852)</u>
Expenditures						
General Government	1,273,816	1,619,104	1,560,561	1,908,978	1,503,380	405,597
Human Resources	271,171	315,520	282,598	346,473	350,874	(4,400)
Finance	431,196	381,891	319,989	352,575	328,864	23,712
Board of Directors	100,280	217,140	144,003	150,535	87,027	63,508
Marketing/Public Info	326,823	428,942	501,109	498,381	547,391	(49,010)
Information Systems	0	0	0	0	210,385	(210,385)
Total Expenditures	<u>2,403,287</u>	<u>2,962,597</u>	<u>2,808,259</u>	<u>3,256,942</u>	<u>3,027,921</u>	<u>(229,022)</u>
Net Revenue Over/(Under) Expenditures	<u>2,801,630</u>	<u>2,431,096</u>	<u>2,807,548</u>	<u>2,203,572</u>	<u>2,720,445</u>	<u>516,874</u>

Desert Recreation District
2020 Budget Detail - Department Budget by Category
03 - Public Works & Planning
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Revenues						
Special Assessments	1,328,417	1,338,054	1,288,555	1,334,118	1,372,492	38,374
Intergovernmental Charges	10,428	10,428	10,428	10,428	10,428	0
Rents & Royalties	0	2	0	3	2	(1)
Misc Income	0	7,485	107	285	0	(285)
Total Revenues	<u>1,338,845</u>	<u>1,355,969</u>	<u>1,299,090</u>	<u>1,344,834</u>	<u>1,382,922</u>	<u>(38,088)</u>
Expenditures						
Payroll Taxes	16,112	17,205	28,524	43,674	46,465	(2,791)
Full Time Retirement	13,931	18,056	0	35,339	36,259	(920)
Medical	39,807	37,629	83,019	98,462	82,435	16,027
Workers Compensation	24,232	21,179	21,742	25,578	36,554	(10,976)
Full Time Salaries	171,068	181,878	336,557	353,390	362,590	(9,199)
Part Time Salaries	104,546	108,970	78,946	66,692	130,579	(63,887)
Part Time Pension	3,960	3,974	2,957	2,501	4,897	(2,396)
Refund	141,531	0	0	0	0	0
Communications	11,436	8,230	8,447	10,260	9,720	540
Facility Rentals	23,936	24,520	25,103	25,103	25,800	(697)
Equipment Rentals	2,104	11,480	12,293	25,800	15,450	10,350
Materials & Supplies	24,883	68,822	82,064	106,600	101,600	5,000
Uniforms	1,390	2,239	3,113	3,500	3,400	100
General Services	499,762	419,539	425,706	622,450	595,721	26,730
Utilities	514,206	523,851	479,739	525,370	532,137	(6,767)
Repair & Maintenance	76,545	114,261	128,939	142,827	114,450	28,377
Minor Equipment	15,322	20,494	24,166	34,905	22,250	12,655
Fleet Vehicles	37,463	55,578	51,747	51,400	46,200	5,200
Special Fees	4,069	4,439	4,214	4,643	4,279	364
Computer & Office Equipment	1,348	11,383	2,007	1,800	1,350	450
Office Supplies	0	400	1,894	2,000	2,000	0
Travel & Professional Developm	4,248	2,648	5,671	9,500	5,500	4,000
Professional Services	81,722	82,940	89,275	109,979	89,017	20,962
Total Expenditures	<u>1,813,620</u>	<u>1,739,713</u>	<u>1,896,122</u>	<u>2,301,775</u>	<u>2,268,652</u>	<u>(33,123)</u>

Desert Recreation District
2020 Budget Detail - Department Budget by Category
03 - Public Works & Planning
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	FY2017 Actual	FY2018 Actual	Current YTD Actual	FY2019 Budget	FY2020 Budget	F19 v F20
Net Revenue Over/(Under)	(474,776)	(383,745)	(597,032)	(956,941)	(885,730)	71,211
Expenditures						

Desert Recreation District
2020 Budget Detail - Department Budget by Division 03 - Public Works & Planning
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Revenues						
Park Maintenance	1,338,845	1,355,969	1,299,090	1,344,834	1,382,922	38,088
Total Revenues	<u>1,338,845</u>	<u>1,355,969</u>	<u>1,299,090</u>	<u>1,344,834</u>	<u>1,382,922</u>	<u>(38,088)</u>
Expenditures						
Town of North Shore	0	0	267	0	0	0
Park Maintenance	1,398,128	1,277,064	1,344,321	1,679,972	1,673,860	6,112
Building Maintenance	415,492	462,649	445,034	497,861	474,466	23,395
Capital Improvement	0	0	106,501	123,941	120,326	3,616
Total Expenditures	<u>1,813,620</u>	<u>1,739,713</u>	<u>1,896,122</u>	<u>2,301,775</u>	<u>2,268,652</u>	<u>(33,123)</u>
Net Revenue Over/(Under) Expenditures	<u>(474,776)</u>	<u>(383,745)</u>	<u>(597,032)</u>	<u>(956,941)</u>	<u>(885,730)</u>	<u>71,211</u>

Desert Recreation District
2020 Budget Detail - Department Budget by Category
04 - Community Services
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Revenues						
Special Assessments	1,522,405	1,541,271	1,460,791	1,522,368	1,519,685	(2,683)
Intergovernmental Charges	1,605,663	1,711,440	1,630,609	1,651,338	1,969,873	318,536
Charges for Services	1,725,932	1,717,421	1,729,385	1,725,264	1,978,634	253,370
Special & External Event Charg	18,891	21,863	18,363	21,220	18,800	(2,420)
Rents & Royalties	75,782	423,872	103,077	92,753	93,970	1,217
Donated Registration Fees	49,500	56,140	49,080	40,290	42,620	2,330
Grants & Donations	171,337	50,520	47,942	136,813	17,364	(119,449)
Concessions	41,067	37,962	37,173	39,100	40,800	1,700
Misc Income	1,021	591	1,595	1,620	500	(1,120)
Sales	36	1,963	4,756	5,400	5,000	(400)
Sales of Surplus Assets	0	0	500	0	0	0
Total Revenues	5,211,635	5,563,043	5,083,271	5,236,165	5,687,246	(451,081)
Expenditures						
Cost of Goods Sold	0	971	5,288	5,200	4,000	1,200
Payroll Taxes	192,011	176,657	174,385	281,689	285,201	(3,512)
Full Time Retirement	79,120	73,239	0	109,243	116,801	(7,558)
Medical	260,828	204,999	229,570	288,334	246,017	42,318
Workers Compensation	129,921	129,012	121,180	115,346	136,850	(21,505)
Full Time Salaries	909,262	874,226	1,039,632	1,101,249	1,177,173	(75,924)
Part Time Salaries	2,444,101	2,668,407	2,501,761	2,694,895	2,879,840	(184,945)
Part Time Pension	91,934	100,104	91,303	101,059	107,994	(6,935)
Communications	93,260	114,243	114,546	123,544	138,912	(15,368)
Facility Rentals	34,737	33,091	16,315	20,066	18,346	1,720
Equipment Rentals	57,086	65,179	66,495	73,892	79,400	(5,508)
Materials & Supplies	276,302	221,335	223,734	275,447	295,458	(20,011)
Uniforms	17,235	9,710	8,783	15,693	15,527	166
General Services	239,520	233,529	293,919	324,278	344,940	(20,662)
Repair & Maintenance	43,916	34,405	48,656	57,819	50,690	7,129
Minor Equipment	49,579	31,662	39,012	64,675	51,330	13,345
Fleet Vehicles	31,262	32,528	28,064	40,337	37,367	2,970
Special Fees	108,593	112,630	105,782	138,588	154,417	(15,829)
Computer & Office Equipment	5,104	12,521	35,189	30,825	9,570	21,255

Desert Recreation District
2020 Budget Detail - Department Budget by Category
04 - Community Services
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Office Supplies	14,758	16,480	18,729	21,778	21,100	678
Travel & Professional Developm	14,312	18,536	19,839	29,951	31,048	(1,097)
Professional Services	7,470	0	560	350	750	(400)
L/T Loan Principal	0	0	623,795	151,108	0	151,108
L/T Loan Interest	29,891	24,890	4,480	9,732	0	9,732
Bond Debt Service-01-1	460,350	0	0	0	0	0
Bad Debt Expense	91,061	0	0	0	0	0
Total Expenditures	<u>5,681,615</u>	<u>5,188,354</u>	<u>5,811,016</u>	<u>6,075,098</u>	<u>6,202,730</u>	<u>127,632</u>
Net Revenue Over/(Under) Expenditures	(469,980)	374,689	(727,746)	(838,932)	(515,484)	323,448

Desert Recreation District
2020 Budget Detail - Department Budget by Division
04 - Community Services
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Revenues						
Town of Thousand Palms	25,530	32,486	61,716	55,435	65,300	9,865
City of Palm Desert	1,021,008	1,086,827	1,103,761	1,103,468	1,184,534	81,066
City of Indian Wells	0	0	1,675	0	0	0
City of Coachella	48,429	63,772	75,392	83,048	137,452	54,404
City of La Quinta	888,344	695,913	298,813	276,052	353,872	77,821
City of Indio	3,138,629	3,211,392	3,108,801	3,171,253	3,244,409	73,156
Town of Mecca	21,472	13,229	9,956	13,775	38,392	24,617
Town of Thermal	5,939	4,462	3,397	5,150	4,150	(1,000)
Town of Oasis	3,203	2,069	1,292	1,000	2,050	1,050
Town of North Shore	42,935	38,440	27,009	36,450	36,550	100
Town of Bermuda Dunes	114,012	130,632	106,219	129,402	107,390	(22,012)
Town of Indio Hills	14,478	4,181	3,568	5,690	4,690	(1,000)
Cathedral City	0	0	0	0	37,676	37,676
Aquatics	248,345	252,354	242,971	237,143	439,579	202,435
District Wide Services	139,310	27,286	38,053	118,300	31,202	(87,097)
Total Revenues	<u>5,211,635</u>	<u>5,563,043</u>	<u>5,082,622</u>	<u>5,236,165</u>	<u>5,687,246</u>	<u>(451,081)</u>
Expenditures						
General Government	0	0	7	0	0	0
City of Rancho Mirage	0	3,814	4,215	9,613	7,381	2,231
Town of Thousand Palms	121,550	127,014	139,121	177,149	169,140	8,010
City of Palm Desert	1,079,071	1,108,404	1,123,388	1,249,306	1,274,172	(24,866)
City of Indian Wells	330	3,050	14,161	30,279	19,702	10,577
City of Coachella	121,725	128,616	132,609	161,775	210,664	(48,889)
City of La Quinta	534,340	543,532	1,046,391	617,457	457,453	160,004
City of Indio	2,223,945	1,858,850	1,747,354	1,900,835	1,977,347	(76,512)
Town of Mecca	232,185	129,808	176,920	230,375	229,421	954
Town of Thermal	110,807	125,711	114,548	136,806	129,380	7,426
Town of Oasis	7,147	3,740	3,944	8,521	27,450	(18,929)
Town of North Shore	185,473	208,253	209,066	270,004	256,092	13,913
Town of Bermuda Dunes	114,999	119,356	148,805	206,645	164,482	42,163
Town of Indio Hills	74,017	64,707	83,322	101,700	115,757	(14,057)
Cathedral City	0	0	0	0	29,074	(29,074)

Desert Recreation District
2020 Budget Detail - Department Budget by Division
04 - Community Services
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Building Maintenance	0	0	686	0	0	0
Recreation & Enrichment	0	0	38	0	0	0
Aquatics	498,001	418,227	452,653	518,489	670,854	(152,365)
District Wide Services	378,022	345,271	321,739	456,143	432,737	23,406
Total Expenditures	<u>5,681,615</u>	<u>5,188,354</u>	<u>5,811,016</u>	<u>6,075,098</u>	<u>6,202,730</u>	<u>127,632</u>
Net Revenue Over/(Under) Expenditures	<u>(469,980)</u>	<u>374,689</u>	<u>(727,746)</u>	<u>(838,932)</u>	<u>(515,484)</u>	<u>323,448</u>

Desert Recreation District
2020 Budget Detail - Department Budget by Category
05 - Golf Enterprise
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Revenues						
Intergovernmental Charges	300	0	4,418	0	0	0
Charges for Services	217,792	224,909	219,831	246,800	284,375	37,575
Rents & Royalties	12,494	13,144	13,944	7,500	13,950	6,450
Grants & Donations	210,916	255,560	97,622	325,000	254,738	(70,262)
Concessions	5,232	5,887	4,177	6,000	5,000	(1,000)
Misc Income	0	0	259	0	0	0
Sales	3,495	3,236	3,098	5,000	9,000	4,000
Sales of Surplus Assets	18,000	0	0	0	0	0
Claim Reimbursement	0	0	187,971	187,971	0	(187,971)
Total Revenues	468,231	502,736	531,320	778,271	567,063	211,208
Expenditures						
Cost of Goods Sold	(1,318)	8,441	1,829	2,000	7,500	(5,500)
Payroll Taxes	15,727	15,522	16,420	27,931	28,283	(351)
Full Time Retirement	13,502	4,798	0	15,016	14,891	125
Medical	27,481	15,585	23,221	14,355	20,412	(6,057)
Workers Compensation	7,726	7,634	5,040	9,710	9,713	(2)
Full Time Salaries	135,647	104,286	143,999	150,155	148,907	1,248
Vacation Time	135	(3,511)	0	0	0	0
Part Time Salaries	113,865	151,189	137,014	193,833	227,961	(34,128)
Part Time Pension	4,228	4,865	5,066	7,269	8,549	(1,280)
Claims & Settlements	0	0	624,866	624,867	0	624,867
Communications	11,219	9,372	9,850	10,679	11,412	(733)
Equipment Rentals	0	4,746	0	5,000	1,000	4,000
Materials & Supplies	13,694	17,978	19,610	16,600	25,800	(9,200)
Uniforms	4,410	3,490	5,159	5,000	2,500	2,500
General Services	294,361	334,681	299,425	331,178	336,430	(5,252)
Utilities	53,892	56,091	53,501	50,000	60,000	(10,000)
Repair & Maintenance	1,618	11,795	10,157	15,000	10,000	5,000
Minor Equipment	0	4,135	321	0	3,500	(3,500)
Fleet Vehicles	3,985	3,952	4,889	4,000	5,000	(1,000)
Special Fees	7,597	8,951	8,461	9,300	16,745	(7,445)
Computer & Office Equipment	951	16,071	643	450	2,090	(1,640)

Desert Recreation District
2020 Budget Detail - Department Budget by Category
05 - Golf Enterprise
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Office Supplies	1,414	876	2,088	2,400	2,000	400
Travel & Professional Developm	10,308	21,634	9,232	20,000	15,850	4,150
Professional Services	300	101,315	44,539	50,000	14,200	35,800
Total Expenditures	<u>720,741</u>	<u>903,893</u>	<u>1,425,329</u>	<u>1,564,743</u>	<u>972,742</u>	<u>(592,001)</u>
Net Revenue Over/(Under) Expenditures	<u>(252,511)</u>	<u>(401,157)</u>	<u>(894,009)</u>	<u>(786,472)</u>	<u>(405,679)</u>	<u>380,793</u>

Desert Recreation District
 2020 Budget Detail - Department Budget by Division
 05 - Golf Enterprise
 From 7/1/2019 Through 6/30/2020
 (In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Revenues						
Golf Operations	468,231	502,736	371,304	396,471	217,950	(178,521)
First Tee	0	0	160,016	381,800	349,113	(32,687)
Total Revenues	<u>468,231</u>	<u>502,736</u>	<u>531,320</u>	<u>778,271</u>	<u>567,063</u>	<u>211,208</u>
Expenditures						
Golf Operations	720,741	903,893	1,156,045	1,208,638	630,815	577,822
First Tee	0	0	269,284	356,106	341,927	14,179
Total Expenditures	<u>720,741</u>	<u>903,893</u>	<u>1,425,329</u>	<u>1,564,743</u>	<u>972,742</u>	<u>(592,001)</u>
Net Revenue Over/(Under) Expenditures	<u>(252,511)</u>	<u>(401,157)</u>	<u>(894,009)</u>	<u>(786,472)</u>	<u>(405,679)</u>	<u>380,793</u>

Desert Recreation District
2020 Budget Detail - Department Budget by Category
06 - Capital Projects
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Revenues						
Unrestricted						
Claim Reimbursement	0	0	48,058	48,058	0	(48,058)
Total Unrestricted	<u>0</u>	<u>0</u>	<u>48,058</u>	<u>48,058</u>	<u>0</u>	<u>48,058</u>
Restricted						
Sales of Surplus Assets	1,750	0	0	0	0	0
Total Restricted	<u>1,750</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Revenues						
Developer Fees	160,996	0	160,996	160,996	429,778	268,782
Capital Grants	269,092	294,230	3,455,309	3,605,483	2,509,625	(1,095,858)
Total Capital Revenues	<u>430,088</u>	<u>294,230</u>	<u>3,616,305</u>	<u>3,766,479</u>	<u>2,939,403</u>	<u>827,076</u>
Total Revenues	<u>431,838</u>	<u>294,230</u>	<u>3,664,363</u>	<u>3,814,537</u>	<u>2,939,403</u>	<u>875,134</u>
Expenditures						
Personnel Expense						
Payroll Taxes	2,940	4,297	0	0	0	0
Full Time Retirement	3,197	3,152	0	0	0	0
Medical	6,704	5,096	0	0	0	0
Workers Compensation	1,107	1,612	0	0	0	0
Full Time Salaries	30,850	33,120	0	0	0	0
Part Time Salaries	17,872	46,960	0	0	0	0
Part Time Pension	670	1,736	0	0	0	0
Total Personnel Expense	<u>63,340</u>	<u>95,974</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Materials and Services						
Materials & Supplies	0	55	0	0	0	0
General Services	0	691	0	0	0	0
Office Supplies	0	36	0	0	0	0
Travel & Professional Developm	0	892	0	0	0	0
Professional Services	6,200	12,556	88,090	88,420	132,000	(43,580)
Total Materials and Services	<u>6,200</u>	<u>14,231</u>	<u>88,090</u>	<u>88,420</u>	<u>132,000</u>	<u>43,580</u>
Debt Service						
Cost of Issuance	0	0	80,000	80,000	0	80,000
L/T Loan Principal	0	0	92,506	565,193	179,074	386,119
L/T Loan Interest	0	0	19,276	19,276	69,927	(50,651)
Total Debt Service	<u>0</u>	<u>0</u>	<u>191,782</u>	<u>664,469</u>	<u>249,001</u>	<u>(415,468)</u>

Desert Recreation District
2020 Budget Detail - Department Budget by Category
06 - Capital Projects
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>Current YTD Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>	<u>F19 v F20</u>
Capital Outlay						
Computers	80,151	0	4,925	4,925	45,000	(40,075)
Machinery & Equipment	95,615	21,754	37,660	34,000	90,000	(56,000)
Building & Park Improvement	853,596	3,707,880	3,048,404	3,160,735	3,583,556	(422,821)
Furniture & Fixtures	42,246	0	0	0	0	0
Vehicles	59,337	55,608	58,551	58,556	64,000	(5,444)
Land	24,744	0	0	0	0	0
Total Capital Outlay	<u>1,155,688</u>	<u>3,785,242</u>	<u>3,149,540</u>	<u>3,258,216</u>	<u>3,782,556</u>	<u>524,340</u>
Total Expenditures	<u>1,225,229</u>	<u>3,895,447</u>	<u>3,429,412</u>	<u>4,011,105</u>	<u>4,163,557</u>	<u>152,452</u>
Net Revenue Over/(Under) Expenditures	(793,391)	(3,601,217)	234,951	(196,568)	(1,224,154)	(1,027,586)