

Desert Recreation District
Fiscal Year 2020-2021
Final Budget Schedules

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 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 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Revenues						
Unrestricted						
General Property Tax	2,667,037	2,781,022	2,810,353	2,717,006	2,966,377	156,024
Intergovernmental RDA	2,624,000	2,868,122	2,755,088	2,900,396	2,840,882	85,794
Charges for Services	1,944,715	1,950,311	1,441,506	1,452,653	2,021,325	579,819
Special & External Event Charg	23,748	20,645	17,079	16,879	22,120	5,041
Rents & Royalties	437,018	117,503	86,981	84,443	98,096	11,115
Investment Earnings	86,293	113,303	128,270	147,266	165,960	37,690
Concessions	43,849	41,350	28,213	27,514	33,390	5,177
Misc Income	20,154	7,755	10,252	10,535	5,150	(5,102)
Sales	5,212	7,862	3,638	3,674	36,550	32,912
Claim Reimbursement	0	236,029	5,080	5,080	0	(5,080)
Debt Proceeds	0	631,265	0	0	0	0
Total Unrestricted	7,852,027	8,775,165	7,286,460	7,365,444	8,189,850	(903,390)
Restricted						
Special Assessments	2,879,325	2,855,258	2,892,177	2,790,781	2,893,354	1,177
Intergovernmental Charges	1,721,868	1,756,161	1,824,074	1,689,405	2,157,169	333,095
Donated Registration Fees	56,140	51,560	38,370	46,624	38,385	15
Grants & Donations	306,080	262,734	195,182	92,355	479,018	283,836
Sales of Donated Goods	0	0	0	0	19,000	19,000
Sales of Surplus Assets	0	500	3,000	3,000	0	(3,000)
Total Restricted	4,963,413	4,926,213	4,952,803	4,622,165	5,586,926	(634,123)
Capital Revenues						
Developer Fees	0	160,996	429,778	429,779	0	(429,778)
Capital Grants	294,230	3,455,309	321,934	552,879	2,511,625	2,189,691
Total Capital Revenues	294,230	3,616,305	751,712	982,658	2,511,625	(1,759,913)
Total Revenues	13,109,670	17,317,683	12,990,976	12,970,267	16,288,401	(3,297,425)
Expenditures						
Personnel Expense						
Payroll Taxes	284,628	296,838	363,116	277,533	413,739	(50,622)
Full Time Retirement	193,997	225,060	251,367	0	274,442	(23,076)
Medical	459,423	536,959	505,270	498,653	503,238	2,032
Workers Compensation	177,424	159,232	205,668	197,706	185,610	20,057
Full Time Salaries	2,112,585	2,513,082	2,555,448	2,488,738	2,693,707	(138,258)

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 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 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Vacation Time	(3,511)	(579)	0	0	0	0
Part Time Salaries	3,096,867	2,840,537	2,757,436	2,710,957	2,861,195	(103,759)
Part Time Pension	114,582	103,289	112,833	101,277	108,144	4,689
Total Personnel Expense	6,435,994	6,674,417	6,751,138	6,274,865	7,040,075	288,937
Materials and Services						
Cost of Goods Sold	9,411	6,486	5,990	2,423	4,000	1,990
Claims & Settlements	0	624,866	0	0	0	0
Communications	187,487	188,143	218,126	180,710	243,335	(25,209)
Facility Rentals	57,611	41,596	42,453	40,835	43,277	(824)
Equipment Rentals	86,635	86,263	91,469	81,763	92,894	(1,425)
Materials & Supplies	324,135	348,383	304,789	301,941	395,711	(90,922)
Uniforms	15,603	19,582	14,656	13,110	18,294	(3,638)
General Services	1,781,557	1,889,636	2,144,780	1,966,828	2,878,646	(733,866)
Utilities	579,941	570,552	617,585	523,126	540,462	77,123
Repair & Maintenance	160,871	203,844	162,234	148,433	137,655	24,579
Minor Equipment	57,873	64,923	51,496	44,115	122,308	(70,812)
Fleet Vehicles	94,048	88,791	90,460	79,412	87,496	2,965
Special Fees	331,172	262,694	187,038	164,283	505,904	(318,866)
Computer & Office Equipment	107,288	54,206	73,127	76,156	33,136	39,991
Office Supplies	84,914	100,814	85,527	82,201	124,649	(39,122)
Travel & Professional Developm	100,177	85,355	50,446	52,186	84,557	(34,111)
Professional Services	337,169	557,946	776,377	781,171	1,287,738	(511,360)
Total Materials and Services	4,315,893	5,194,078	4,916,554	4,538,692	6,600,062	1,683,508
Debt Service						
Cost of Issuance	0	80,000	0	0	0	0
L/T Loan Principal	0	879,446	179,074	179,073	176,084	2,990
L/T Loan Interest	24,890	43,376	69,927	69,900	63,973	5,954
Total Debt Service	24,890	1,002,822	249,001	248,972	240,057	(8,944)
Capital Outlay						
Computers	0	4,925	44,709	44,709	45,203	(494)
Machinery & Equipment	21,754	37,660	101,729	101,728	25,000	76,729
Building & Park Improvement	3,707,880	3,120,423	1,523,983	1,535,776	4,136,125	(2,612,142)
Vehicles	55,608	58,551	30,898	30,897	0	30,898
Land	0	0	0	0	100,000	(100,000)
Total Capital Outlay	3,785,242	3,221,559	1,700,519	1,713,110	4,306,328	2,605,809

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 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 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Total Expenditures	<u>14,562,020</u>	<u>16,092,877</u>	<u>13,618,011</u>	<u>12,775,639</u>	<u>18,186,522</u>	<u>4,568,511</u>
Net Revenue Over/(Under) Expenditures	<u>(1,452,350)</u>	<u>1,224,806</u>	<u>(627,036)</u>	<u>194,628</u>	<u>(1,898,121)</u>	<u>(1,271,086)</u>

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 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 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Revenues						
Administration	5,393,692	5,832,875	5,810,213	5,789,974	5,980,369	170,156
Public Works & Planning	1,355,969	1,353,580	1,382,922	1,335,489	1,384,100	1,178
Community Services	5,563,043	5,815,174	4,679,499	4,585,896	5,193,954	514,455
Golf Enterprise	502,736	647,989	363,629	272,211	708,953	345,324
Capital Projects	294,230	3,668,065	754,712	986,697	3,021,025	2,266,313
Total Revenues	<u>13,109,670</u>	<u>17,317,683</u>	<u>12,990,976</u>	<u>12,970,267</u>	<u>16,288,401</u>	<u>(3,297,425)</u>
Expenditures						
Administration	2,834,612	2,997,415	3,062,695	2,903,008	3,464,101	(401,405)
Public Works & Planning	1,739,713	2,017,009	2,292,697	2,063,035	2,219,093	73,605
Community Services	5,188,354	5,914,815	5,218,618	4,875,377	5,931,287	(712,669)
Golf Enterprise	903,893	1,472,454	760,302	674,472	1,051,045	(290,743)
Capital Projects	3,895,447	3,691,184	2,283,698	2,259,747	5,520,997	(3,237,299)
Total Expenditures	<u>14,562,020</u>	<u>16,092,877</u>	<u>13,618,011</u>	<u>12,775,639</u>	<u>18,186,522</u>	<u>4,568,511</u>
Net Revenue Over/(Under) Expenditures	<u>(1,452,350)</u>	<u>1,224,806</u>	<u>(627,036)</u>	<u>194,628</u>	<u>(1,898,121)</u>	<u>(1,271,086)</u>

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 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 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Revenues						
Golf Center Enterprise Fund	502,736	666,738	363,629	273,250	708,953	345,324
Unrestricted General Fund	9,425,801	10,131,324	8,979,879	8,920,578	9,663,469	683,590
AD 93-1 District Wide	800,052	787,575	799,119	769,241	800,296	1,177
AD 97-1 Thousand Palms	337,346	348,305	360,690	343,425	361,711	1,021
AD-01-1 Indio	1,541,270	1,512,213	1,519,685	1,465,724	1,519,685	0
AD 02-1 Placitas De La Paz	110,850	105,322	109,296	108,808	109,296	0
AD 03-1 Huerta De Mecca Park	97,006	101,843	103,966	103,583	103,966	0
Rec-Route	379	0	0	0	0	0
C.V.M.R.C.A.	0	0	0	0	509,400	509,400
C A Infrastructure Replacement	294,230	3,503,367	324,934	555,879	2,511,625	2,186,691
Quimby Fund	0	160,996	429,778	429,779	0	(429,778)
Total Revenues	13,109,670	17,317,683	12,990,976	12,970,267	16,288,401	(3,297,425)
Expenditures						
Golf Center Enterprise Fund	918,776	2,044,508	2,476,430	2,194,443	1,291,602	1,184,828
Unrestricted General Fund	6,762,010	7,719,723	7,020,064	6,808,497	7,982,094	(962,030)
AD 93-1 District Wide	1,321,660	1,617,573	1,874,032	1,658,882	1,727,755	146,278
AD 97-1 Thousand Palms	372,674	413,620	405,594	377,054	422,630	(17,036)
AD-01-1 Indio	1,122,426	1,122,875	1,080,073	985,892	1,439,203	(359,130)
AD 02-1 Placitas De La Paz	118,086	130,966	128,844	115,870	134,871	(6,027)
AD 03-1 Huerta De Mecca Park	42,110	61,849	52,458	56,636	57,420	(4,961)
Rec-Route	29,990	28,420	13,345	12,861	50,908	(37,563)
C.V.M.R.C.A.	0	0	0	21,298	500,000	(500,000)
C A Infrastructure Replacement	3,874,287	2,953,343	567,170	544,208	4,580,040	(4,012,870)
Total Expenditures	14,562,020	16,092,877	13,618,011	12,775,639	18,186,522	4,568,511
Net Revenue Over/(Under) Expenditures	(1,452,350)	1,224,806	(627,036)	194,628	(1,898,121)	(1,271,086)

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 Departmental Budget by Category
01 - Administration
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Revenues						
Unrestricted						
General Property Tax	2,667,037	2,781,022	2,810,353	2,717,006	2,966,377	156,024
Intergovernmental RDA	2,624,000	2,868,122	2,755,088	2,900,396	2,840,882	85,794
Charges for Services	2,385	1,095	0	0	0	0
Special & External Event Charg	1,885	2,282	1,170	1,170	2,000	830
Investment Earnings	86,293	113,303	128,270	137,872	165,960	37,690
Misc Income	12,079	5,793	10,252	10,252	5,150	(5,102)
Sales	13	7	0	7	0	0
Claim Reimbursement	0	0	5,080	5,080	0	(5,080)
Total Unrestricted	5,393,692	5,771,625	5,710,213	5,771,783	5,980,369	(270,156)
Restricted						
Intergovernmental Charges	0	60,750	100,000	18,191	0	(100,000)
Grants & Donations	0	500	0	0	0	0
Total Restricted	0	61,250	100,000	18,191	0	100,000
Total Revenues	5,393,692	5,832,875	5,810,213	5,789,974	5,980,369	(170,156)
Expenditures						
Personnel Expense						
Payroll Taxes	70,947	76,656	104,882	73,327	114,223	(9,341)
Full Time Retirement	94,752	103,565	104,096	0	110,646	(6,550)
Medical	196,113	201,149	195,779	195,802	193,247	2,531
Workers Compensation	17,987	14,984	17,680	18,527	15,119	2,561
Full Time Salaries	919,074	983,148	1,025,661	1,017,627	1,051,989	(26,328)
Part Time Salaries	121,341	116,088	97,547	82,177	143,068	(45,520)
Part Time Pension	3,903	3,711	3,277	2,441	4,690	(1,413)
Total Personnel Expense	1,424,117	1,499,301	1,548,922	1,389,902	1,632,983	84,061
Materials and Services						
Communications	55,643	52,862	57,130	48,261	67,280	(10,150)
Equipment Rentals	5,230	7,019	33,672	33,840	33,872	(200)
Materials & Supplies	15,945	20,272	12,871	12,163	18,450	(5,579)
Uniforms	164	2,528	308	306	1,400	(1,092)
General Services	793,117	805,622	899,873	895,185	1,028,488	(128,615)
Repair & Maintenance	409	0	0	0	0	0

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 Departmental Budget by Category
01 - Administration
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Minor Equipment	1,583	1,424	747	681	300	447
Fleet Vehicles	1,990	2,013	1,554	1,630	1,710	(156)
Special Fees	205,152	134,564	83,825	70,131	373,696	(289,871)
Computer & Office Equipment	67,313	16,177	58,299	58,354	15,670	42,629
Office Supplies	67,122	78,104	69,129	67,415	101,670	(32,541)
Travel & Professional Developm	56,468	50,561	35,594	34,488	49,002	(13,408)
Professional Services	140,358	326,969	260,772	290,655	139,580	121,192
Total Materials and Services	<u>1,410,495</u>	<u>1,498,114</u>	<u>1,513,774</u>	<u>1,513,107</u>	<u>1,831,118</u>	<u>317,345</u>
Total Expenditures	<u>2,834,612</u>	<u>2,997,415</u>	<u>3,062,695</u>	<u>2,903,008</u>	<u>3,464,101</u>	<u>401,405</u>
Net Revenue Over/(Under) Expenditures	<u>2,559,080</u>	<u>2,835,460</u>	<u>2,747,518</u>	<u>2,886,966</u>	<u>2,516,268</u>	<u>(231,250)</u>

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 Departmental Budget by Division
01 - Administration
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Revenues						
General Government	1,920	63,052	101,170	19,361	2,000	(99,170)
Human Resources	5,531	5,045	10,093	10,093	5,000	(5,093)
Finance	5,383,843	5,763,675	5,698,951	5,760,513	5,973,369	274,418
Marketing/Public Info	2,398	1,102	0	7	0	0
Total Revenues	<u>5,393,692</u>	<u>5,832,875</u>	<u>5,810,213</u>	<u>5,789,974</u>	<u>5,980,369</u>	<u>(170,156)</u>
Expenditures						
General Government	1,491,119	1,690,020	1,491,197	1,438,843	1,431,318	59,879
Human Resources	315,520	303,015	334,125	296,124	404,608	(70,483)
Finance	381,891	349,243	339,776	300,058	354,686	(14,909)
Board of Directors	217,140	144,036	72,646	70,462	360,898	(288,252)
Marketing/Public Info	428,942	511,100	614,879	612,496	698,183	(83,304)
Information Systems	0	0	210,072	185,025	214,407	(4,335)
Total Expenditures	<u>2,834,612</u>	<u>2,997,415</u>	<u>3,062,695</u>	<u>2,903,008</u>	<u>3,464,101</u>	<u>401,405</u>
Net Revenue Over/(Under) Expenditures	<u>2,559,080</u>	<u>2,835,460</u>	<u>2,747,518</u>	<u>2,886,966</u>	<u>2,516,268</u>	<u>(231,250)</u>

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 Departmental Budget by Category
03 - Public Works & Planning
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Revenues						
Unrestricted						
Rents & Royalties	2	0	2	4	3	1
Misc Income	7,485	107	0	0	0	0
Total Unrestricted	7,487	107	2	4	3	(1)
Restricted						
Special Assessments	1,338,054	1,343,045	1,372,492	1,325,057	1,373,669	1,177
Intergovernmental Charges	10,428	10,428	10,428	10,428	10,428	0
Total Restricted	1,348,482	1,353,473	1,382,920	1,335,485	1,384,097	(1,177)
Total Revenues	1,355,969	1,353,580	1,382,922	1,335,489	1,384,100	(1,178)
Expenditures						
Personnel Expense						
Payroll Taxes	17,205	29,205	43,795	29,520	44,137	(342)
Full Time Retirement	18,056	26,410	36,259	0	36,912	(653)
Medical	37,629	83,019	72,529	73,540	74,044	(1,516)
Workers Compensation	21,179	21,617	36,641	28,881	41,866	(5,225)
Full Time Salaries	181,878	344,999	362,590	338,165	369,118	(6,529)
Part Time Salaries	108,970	82,337	114,107	113,437	108,440	5,667
Part Time Pension	3,974	3,084	4,897	4,254	4,067	830
Total Personnel Expense	388,891	590,670	670,817	587,796	678,584	7,767
Materials and Services						
Communications	8,230	8,702	10,873	10,085	13,240	(2,367)
Facility Rentals	24,520	25,103	25,800	25,687	26,271	(471)
Equipment Rentals	11,480	12,748	14,756	13,224	12,393	2,363
Materials & Supplies	68,822	83,142	83,475	97,296	101,035	(17,560)
Uniforms	2,239	3,113	3,763	3,870	3,550	213
General Services	419,539	455,805	624,856	543,314	559,144	65,712
Utilities	523,851	511,395	567,585	483,307	540,462	27,123
Repair & Maintenance	114,261	144,596	108,212	105,318	106,400	1,812
Minor Equipment	20,494	24,166	23,295	21,468	20,258	3,037
Fleet Vehicles	55,578	54,249	61,200	56,318	54,000	7,200
Special Fees	4,439	4,214	4,279	4,134	4,830	(551)
Comouter & Office Equioment	11.383	2.007	1.625	1.625	480	1.145

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 Departmental Budget by Category
03 - Public Works & Planning
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Office Supplies	400	1,894	218	218	1,200	(982)
Travel & Professional Developm	2,648	5,671	1,065	1,065	7,400	(6,335)
Professional Services	82,940	89,535	90,877	108,311	89,846	1,031
Total Materials and Services	<u>1,350,823</u>	<u>1,426,339</u>	<u>1,621,880</u>	<u>1,475,239</u>	<u>1,540,509</u>	<u>(81,371)</u>
Total Expenditures	<u>1,739,713</u>	<u>2,017,009</u>	<u>2,292,697</u>	<u>2,063,035</u>	<u>2,219,093</u>	<u>(73,605)</u>
Net Revenue Over/(Under) Expenditures	<u>(383,745)</u>	<u>(663,428)</u>	<u>(909,775)</u>	<u>(727,546)</u>	<u>(834,993)</u>	<u>74,783</u>

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 Departmental Budget by Division
03 - Public Works & Planning
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Revenues						
Park Maintenance	1,355,969	1,353,580	1,382,922	1,335,489	1,384,100	1,178
Total Revenues	<u>1,355,969</u>	<u>1,353,580</u>	<u>1,382,922</u>	<u>1,335,489</u>	<u>1,384,100</u>	<u>(1,178)</u>
Expenditures						
Park Maintenance	1,277,064	1,432,350	1,683,300	1,479,673	1,633,794	49,506
Building Maintenance	462,649	470,254	489,564	453,701	460,737	28,828
Capital Improvement	0	114,405	119,833	129,661	124,562	(4,729)
Total Expenditures	<u>1,739,713</u>	<u>2,017,009</u>	<u>2,292,697</u>	<u>2,063,035</u>	<u>2,219,093</u>	<u>(73,605)</u>
Net Revenue Over/(Under) Expenditures	<u>(383,745)</u>	<u>(663,428)</u>	<u>(909,775)</u>	<u>(727,546)</u>	<u>(834,993)</u>	<u>74,783</u>

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 Departmental Budget by Category
04 - Community Services
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Revenues						
Unrestricted						
Charges for Services	1,717,421	1,729,385	1,264,371	1,266,212	1,670,569	406,198
Special & External Event Charge	21,863	18,363	15,909	15,709	20,120	4,211
Rents & Royalties	423,872	103,559	79,029	76,658	84,893	5,864
Concessions	37,962	37,173	26,033	25,201	30,240	4,207
Misc Income	591	1,595	0	283	0	0
Sales	1,963	4,756	1,795	1,795	5,500	3,705
Debt Proceeds	0	627,563	0	0	0	0
Total Unrestricted	2,203,671	2,522,394	1,387,137	1,385,857	1,811,322	(424,185)
Restricted						
Special Assessments	1,541,271	1,512,213	1,519,685	1,465,724	1,519,685	0
Intergovernmental Charges	1,711,440	1,680,565	1,709,509	1,656,644	1,630,841	(78,668)
Donated Registration Fees	56,140	51,560	38,370	46,624	38,385	15
Grants & Donations	50,520	47,942	24,798	31,048	193,721	168,923
Sales of Surplus Assets	0	500	0	0	0	0
Total Restricted	3,359,371	3,292,781	3,292,362	3,200,039	3,382,632	(90,269)
Total Revenues	5,563,043	5,815,174	4,679,499	4,585,896	5,193,954	(514,455)
Expenditures						
Personnel Expense						
Payroll Taxes	176,657	174,385	209,756	167,566	255,379	(45,623)
Full Time Retirement	73,239	90,275	111,012	0	126,884	(15,873)
Medical	204,999	229,570	234,722	227,000	235,946	(1,224)
Workers Compensation	129,012	117,566	145,241	144,038	128,625	16,616
Full Time Salaries	874,226	1,039,632	1,148,180	1,110,186	1,272,599	(124,420)
Part Time Salaries	2,668,407	2,501,761	2,387,098	2,356,259	2,609,687	(222,588)
Part Time Pension	100,104	91,303	97,593	88,616	99,388	(1,795)
Total Personnel Expense	4,226,645	4,244,492	4,333,602	4,093,664	4,728,508	394,906
Materials and Services						
Cost of Goods Sold	971	5,288	1,309	1,309	4,000	(2,691)
Communications	114,243	116,606	138,425	113,313	151,175	(12,750)
Facility Rentals	33,091	16,492	16,653	15,147	17,006	(353)
Equipment Rentals	65,179	66,495	39,901	31,559	40,859	(958)

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 Departmental Budget by Category
04 - Community Services
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Materials & Supplies	221,335	225,113	192,143	178,446	276,226	(84,084)
Uniforms	9,710	8,783	8,085	7,577	13,344	(5,259)
General Services	233,529	297,370	274,039	240,779	341,648	(67,609)
Repair & Maintenance	34,405	49,091	38,147	27,241	31,255	6,892
Minor Equipment	31,662	39,012	27,068	21,580	101,750	(74,682)
Fleet Vehicles	32,528	27,378	23,100	19,071	31,786	(8,686)
Special Fees	112,630	115,227	87,504	81,987	127,350	(39,846)
Computer & Office Equipment	12,521	35,380	11,204	14,241	16,746	(5,542)
Office Supplies	16,480	18,729	14,179	13,436	21,779	(7,599)
Travel & Professional Developm	18,536	19,891	12,260	15,106	26,655	(14,395)
Professional Services	0	1,195	1,000	920	1,200	(200)
Total Materials and Services	936,819	1,042,049	885,016	781,712	1,202,778	317,762
Debt Service						
L/T Loan Principal	0	623,795	0	0	0	0
L/T Loan Interest	24,890	4,480	0	0	0	0
Total Debt Service	24,890	628,274	0	0	0	0
Total Expenditures	5,188,354	5,914,815	5,218,618	4,875,377	5,931,287	712,669
Net Revenue Over/(Under) Expenditures	374,689	(99,641)	(539,119)	(289,480)	(737,333)	(198,214)

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 Departmental Budget by Division
04 - Community Services
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Revenues						
Town of Thousand Palms	32,486	61,666	63,226	62,890	80,650	17,424
City of Palm Desert	1,086,827	1,150,922	936,778	896,910	1,076,657	139,879
City of Indian Wells	0	1,675	0	30	0	0
City of Coachella	63,772	75,392	61,590	64,856	98,190	36,600
City of La Quinta	695,913	926,376	304,984	303,986	315,260	10,276
City of Indio	3,211,392	3,152,316	2,929,949	2,867,976	3,061,030	131,082
Town of Mecca	13,229	9,956	7,074	9,573	21,922	14,848
Town of Thermal	4,462	3,397	3,474	4,085	3,750	276
Town of Oasis	2,069	1,292	616	913	2,350	1,734
Town of North Shore	38,440	27,009	22,573	22,079	31,125	8,552
Town of Bermuda Dunes	130,632	106,219	81,445	80,728	101,644	20,199
Town of Indio Hills	4,181	3,568	4,452	4,452	4,510	59
Cathedral City	0	0	27,540	27,540	36,935	9,395
Aquatics	252,354	255,153	205,874	203,706	150,745	(55,129)
District Wide Services	27,286	40,233	29,926	36,174	209,186	179,260
Total Revenues	5,563,043	5,815,174	4,679,499	4,585,896	5,193,954	(514,455)
Expenditures						
City of Rancho Mirage	3,814	4,215	2,773	2,742	7,224	(4,452)
Town of Thousand Palms	127,014	149,134	157,599	145,888	186,317	(28,718)
City of Palm Desert	1,108,404	1,176,597	1,142,469	1,032,535	1,252,651	(110,183)
City of Indian Wells	3,050	13,990	5,568	5,354	15,244	(9,676)
City of Coachella	128,616	146,208	129,532	132,672	223,863	(94,330)
City of La Quinta	543,532	1,055,387	471,892	439,315	498,117	(26,224)
City of Indio	1,858,850	1,802,849	1,778,945	1,717,163	1,909,547	(130,602)
Town of Mecca	129,808	185,713	186,266	173,991	202,583	(16,317)
Town of Thermal	125,711	122,208	113,968	104,437	121,560	(7,593)
Town of Oasis	3,740	3,949	4,379	3,406	16,211	(11,831)
Town of North Shore	208,253	218,669	213,561	168,191	217,978	(4,417)
Town of Bermuda Dunes	119,356	151,371	145,637	140,632	175,368	(29,731)
Town of Indio Hills	64,707	88,677	90,834	83,279	112,659	(21,825)
Cathedral City	0	0	20,454	20,138	29,546	(9,092)
Aquatics	418,227	463,752	448,595	420,210	336,719	111,876

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 Departmental Budget by Division
04 - Community Services
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
District Wide Services	345,271	332,098	306,145	285,425	625,700	(319,555)
Total Expenditures	5,188,354	5,914,815	5,218,618	4,875,377	5,931,287	712,669
Net Revenue Over/(Under) Expenditures	374,689	(99,641)	(539,119)	(289,480)	(737,333)	(198,214)

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 Departmental Budget by Category
05 - Golf Enterprise
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Revenues						
Unrestricted						
Charges for Services	224,909	219,831	177,135	186,441	350,756	173,621
Rents & Royalties	13,144	13,944	7,950	7,781	13,200	5,250
Investment Earnings	0	0	0	8,355	0	0
Concessions	5,887	4,177	2,181	2,313	3,150	969
Misc Income	0	259	0	0	0	0
Sales	3,236	3,098	1,843	1,871	31,050	29,207
Claim Reimbursement	0	187,971	0	0	0	0
Total Unrestricted	<u>247,177</u>	<u>429,280</u>	<u>189,108</u>	<u>206,761</u>	<u>398,156</u>	<u>(209,048)</u>
Restricted						
Intergovernmental Charges	0	4,418	4,137	4,143	6,500	2,363
Grants & Donations	255,560	214,292	170,384	61,307	285,297	114,913
Sales of Donated Goods	0	0	0	0	19,000	19,000
Total Restricted	<u>255,560</u>	<u>218,709</u>	<u>174,521</u>	<u>65,450</u>	<u>310,797</u>	<u>(136,276)</u>
Total Revenues	<u>502,736</u>	<u>647,989</u>	<u>363,629</u>	<u>272,211</u>	<u>708,953</u>	<u>(345,324)</u>
Expenditures						
Personnel Expense						
Payroll Taxes	15,522	16,592	4,684	7,121	0	4,684
Full Time Retirement	4,798	4,811	0	0	0	0
Medical	15,585	23,221	2,240	2,312	0	2,240
Workers Compensation	7,634	5,065	6,105	6,260	0	6,105
Full Time Salaries	104,286	145,303	19,018	22,760	0	19,018
Vacation Time	(3,511)	(579)	0	0	0	0
Part Time Salaries	151,189	140,351	158,683	159,084	0	158,683
Part Time Pension	4,865	5,191	7,067	5,966	0	7,067
Total Personnel Expense	<u>300,368</u>	<u>339,955</u>	<u>197,797</u>	<u>203,503</u>	<u>0</u>	<u>(197,797)</u>
Materials and Services						
Cost of Goods Sold	8,441	1,197	4,681	1,114	0	4,681
Claims & Settlements	0	624,866	0	0	0	0
Communications	9,372	9,973	11,698	9,051	11,640	58
Equipment Rentals	4,746	0	3,141	3,141	5,771	(2,630)
Materials & Supplies	17,978	19,856	16,300	14,036	0	16,300

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 Departmental Budget by Category
05 - Golf Enterprise
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Uniforms	3,490	5,159	2,500	1,357	0	2,500
General Services	334,681	330,838	342,162	283,700	949,366	(607,204)
Utilities	56,091	59,157	50,000	39,819	0	50,000
Repair & Maintenance	11,795	10,157	15,874	15,874	0	15,874
Minor Equipment	4,135	321	386	386	0	386
Fleet Vehicles	3,952	5,152	4,607	2,394	0	4,607
Special Fees	8,951	8,688	11,430	8,031	28	11,402
Computer & Office Equipment	16,071	643	2,000	1,937	240	1,760
Office Supplies	876	2,088	2,000	1,132	0	2,000
Travel & Professional Developm	21,634	9,232	1,527	1,527	0	1,527
Professional Services	101,315	45,171	94,200	87,472	84,000	10,200
Total Materials and Services	<u>603,526</u>	<u>1,132,500</u>	<u>562,505</u>	<u>470,970</u>	<u>1,051,045</u>	<u>488,539</u>
Total Expenditures	<u>903,893</u>	<u>1,472,454</u>	<u>760,302</u>	<u>674,472</u>	<u>1,051,045</u>	<u>290,743</u>
Net Revenue Over/(Under) Expenditures	<u>(401,157)</u>	<u>(824,465)</u>	<u>(396,673)</u>	<u>(402,261)</u>	<u>(342,092)</u>	<u>54,581</u>

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 Departmental Budget by Division
05 - Golf Enterprise
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Revenues						
Golf Operations	502,736	371,304	141,973	159,626	340,596	198,623
First Tee	0	276,685	221,656	112,585	368,357	146,701
Total Revenues	<u>502,736</u>	<u>647,989</u>	<u>363,629</u>	<u>272,211</u>	<u>708,953</u>	<u>(345,324)</u>
Expenditures						
Golf Operations	903,893	1,194,024	538,647	488,701	683,900	(145,253)
First Tee	0	278,430	221,655	185,771	367,144	(145,489)
Total Expenditures	<u>903,893</u>	<u>1,472,454</u>	<u>760,302</u>	<u>674,472</u>	<u>1,051,045</u>	<u>290,743</u>
Net Revenue Over/(Under) Expenditures	<u>(401,157)</u>	<u>(824,465)</u>	<u>(396,673)</u>	<u>(402,261)</u>	<u>(342,092)</u>	<u>54,581</u>

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 Departmental Budget by Category
06 - Capital Projects
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Revenues						
Unrestricted						
Investment Earnings	0	0	0	1,039	0	0
Claim Reimbursement	0	48,058	0	0	0	0
Debt Proceeds	0	3,702	0	0	0	0
Total Unrestricted	0	51,760	0	1,039	0	0
Restricted						
Intergovernmental Charges	0	0	0	0	509,400	509,400
Sales of Surplus Assets	0	0	3,000	3,000	0	(3,000)
Total Restricted	0	0	3,000	3,000	509,400	(506,400)
Capital Revenues						
Developer Fees	0	160,996	429,778	429,779	0	(429,778)
Capital Grants	294,230	3,455,309	321,934	552,879	2,511,625	2,189,691
Total Capital Revenues	294,230	3,616,305	751,712	982,658	2,511,625	(1,759,913)
Total Revenues	294,230	3,668,065	754,712	986,697	3,021,025	(2,266,313)
Expenditures						
Personnel Expense						
Payroll Taxes	4,297	0	0	0	0	0
Full Time Retirement	3,152	0	0	0	0	0
Medical	5,096	0	0	0	0	0
Workers Compensation	1,612	0	0	0	0	0
Full Time Salaries	33,120	0	0	0	0	0
Part Time Salaries	46,960	0	0	0	0	0
Part Time Pension	1,736	0	0	0	0	0
Total Personnel Expense	95,974	0	0	0	0	0
Materials and Services						
Materials & Supplies	55	0	0	0	0	0
General Services	691	0	3,850	3,850	0	3,850
Office Supplies	36	0	0	0	0	0
Travel & Professional Developm	892	0	0	0	1,500	(1,500)
Professional Services	12,556	95,076	329,528	293,814	973,112	(643,584)
Total Materials and Services	14,231	95,076	333,378	297,664	974,612	641,234
Debt Service						

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 Departmental Budget by Category
06 - Capital Projects
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Cost of Issuance	0	80,000	0	0	0	0
L/T Loan Principal	0	255,652	179,074	179,073	176,084	2,990
L/T Loan Interest	0	38,896	69,927	69,900	63,973	5,954
Total Debt Service	0	374,548	249,001	248,972	240,057	(8,944)
Capital Outlay						
Computers	0	4,925	44,709	44,709	45,203	(494)
Machinery & Equipment	21,754	37,660	101,729	101,728	25,000	76,729
Building & Park Improvement	3,707,880	3,120,423	1,523,983	1,535,776	4,136,125	(2,612,142)
Vehicles	55,608	58,551	30,898	30,897	0	30,898
Land	0	0	0	0	100,000	(100,000)
Total Capital Outlay	3,785,242	3,221,559	1,701,319	1,713,110	4,306,328	2,605,009
Total Expenditures	3,895,447	3,691,184	2,283,698	2,259,747	5,520,997	3,237,299
Net Revenue Over/(Under) Expenditures	(3,601,217)	(23,119)	(1,528,986)	(1,273,050)	(2,499,972)	(970,986)

Desert Recreation District
Statement of Revenues and Expenditures - FY2021 Departmental Budget by Division
06 - Capital Projects
From 7/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>Current YTD Actual</u>	<u>FY2021 Budget</u>	<u>FY20 v FY21</u>
Revenues						
Capital Improvement	294,230	3,668,065	754,712	986,697	3,021,025	2,266,313
Total Revenues	<u>294,230</u>	<u>3,668,065</u>	<u>754,712</u>	<u>986,697</u>	<u>3,021,025</u>	<u>(2,266,313)</u>
Expenditures						
Capital Improvement	3,895,447	3,691,184	2,283,698	2,259,747	5,520,997	(3,237,299)
Total Expenditures	<u>3,895,447</u>	<u>3,691,184</u>	<u>2,283,698</u>	<u>2,259,747</u>	<u>5,520,997</u>	<u>3,237,299</u>
Net Revenue Over/(Under) Expenditures	<u>(3,601,217)</u>	<u>(23,119)</u>	<u>(1,528,986)</u>	<u>(1,273,050)</u>	<u>(2,499,972)</u>	<u>(970,986)</u>

RESOLUTION NO. 20-25

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
DESERT RECREATION DISTRICT
ADOPTING THE FY2021 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 24, 2020; and

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

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

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

PASSED, APPROVED AND ADOPTED this 8th day of July 2020 by the following vote:

AYES: Acosta, Gilbert, McGalliard, Gutierrez and Paz

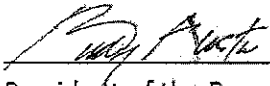
NOES: None

ABSENT: None

ABSTAIN: None

Desert Recreation District


By: _____


President of the Board



RESOLUTION NO. 20-25

I hereby certify that the Board of Directors of the Desert Recreation District approved the foregoing Resolution No.20-25 at a regular meeting held on July 8, 2020.



Delia Granados, District Clerk