

RIM OF THE WORLD RECREATION AND PARK DISTRICT
FINANCE COMMITTEE FY 2022/23 BUDGET WITH BUDGET ACTUAL COMPARISONS (5/9/22)

	BUDGET LINE ITEMS	G/L ACCT NUMBER	AUDITED ACTUAL FY 2020/21	FINAL BUDGET FY 2021/22	FIRST PASS BUDGET FY 2022/23	FIRST PASS BUDGET VAR FY 2022/23
	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
Fund Balance/Reserves		300-100	808,959	783,931	778,588	-5,343
	Revenue					
	Special Parcel Tax	500-100	757,921	755,000	796,000	41,000
	Preschool/Childcare Income	500-200	49,532	75,000	288,000	213,000
	Rental Income	500-400	114,032	144,616	162,130	17,514
	Recreation Programs - Comm	500-501	-1,665	500	0	-500
	Recreation Programs - Non-Comm	500-502	81,188	78,800	49,475	-29,325
	Recreation Programs - Special Event	500-503	0	0	9,000	9,000
	Grant Income	500-710	3,843	200,000	75,000	-125,000
	Donations & Other Income	500-900	5,732	4,620	4,980	360
	Total Revenue		1,010,583	1,258,536	1,384,585	126,049
Total			1,010,583	1,258,536	1,384,585	126,049
	Expense - Service & Supplies					
	Advertising - Printing/Publ/Mktg	600-500	6,769	5,070	24,400	19,330
	Bad Debt	600-600	228	300	0	-300
	Bank Charges	600-700	1,133	1,190	1,920	730
	Board Member Expense	600-800	31	300	1,200	900
	Communications	600-900	19,187	18,000	20,400	2,400
	Equipment and Supplies	700-300	15,390	19,500	24,000	4,500
	Auto Expense	700-400	14,706	9,000	24,300	15,300
	Professional Services	700-500	48,915	43,090	67,100	24,010
	Recreation Program Instructors (1099)	700-601	-1,166	1,200	0	-1,200
	Recreation Programs Expense	700-650	5,852	6,300	15,000	8,700
	Recreation Non-Commission - Regular	800-610	180	600	0	-600
	Recreation Non-Commission - Special Prog	700-620	0	8,200	25,375	17,175
	Special Event Programs	700-630	178	1,800	8,650	6,850
	License Fees	700-800	321	450	350	-100
	Insurance	700-900	54,812	61,000	62,000	1,000
	Activities/Preschool/Childcare Expense	800-100	1,885	3,960	15,590	11,630
	Building Loan Payment	800-300	36,694	36,695	0	-36,695
	Solar System Loan Payment	800-301	0	0	9,600	9,600
	Meals & Entertainment	800-400	1,560	1,440	2,400	960
	Memberships	800-500	7,386	7,600	7,825	225
	Mileage	800-600	281	240	1,200	960
	Miscellaneous Expense	800-450	793	1,320	1,800	480
	Rent/Lease of Equipment	800-800	843	900	8,250	7,350
	Postage	800-900	250	480	240	-240
	Facilities Rental Charge	900-200	33,600	33,600	48,000	14,400
	Facility Repairs & Maintenance (with grants)	900-300	121,626	234,860	651,500	416,640
	Elections	800-700	0	0	50,000	50,000
	Travel	900-600	0	240	3,000	2,760
	Utilities	900-700	75,824	68,900	86,200	17,300
	Equipment Repairs/Maintenance	900-800	4,508	3,600	5,300	1,700
	SB CERA debt payments	800-310	33,460	33,460	33,456	-4
	Total Service & Supplies		485,246	603,295	1,199,056	595,761
	Compensation & Benefits	600-100	624,837	660,584	724,252	63,668
	Total Expenditures		1,110,083	1,263,879	1,923,308	659,429
	Other Fin Source - Debt Issued (Centrica)	500-700	103,620	0	0	0
	Contingency/Carry forward		4,120	-5,343	-538,723	-533,380
	Total Contingencies and Reserves		4,120	-5,343	-538,723	-533,380
	Total Appropriations		1,010,583	1,258,536	1,384,585	126,049
	Net Changes to New General/Other Reserves		0	0	0	0
	Net Change in Non-Reserve Fund Balance		4,120	-5,343	-538,723	-533,380
	Non-Reserve Fund Balance, end of year	300-100	505,998	471,507	-67,216	-538,723
	Total Reserves Balance, end of year	300-400	307,081	307,081	307,081	0
	Total Reserves and Fund Balance, end of year		813,079	778,588	239,865	-538,723