

RIM OF THE WORLD RECREATION & PARK DISTRICT

Final Approved Budget FY 25-26 - FY26

July 2025 - June 2026

	TOTAL
Income	
500-100 Special Parcel Tax Revenue	
500-105 Special Parcel Tax - Prior Year	40,000.00
500-110 Special Parcel Tax - Current	700,000.00
500-115 Special Parcel Tax - Prior P/I	20,000.00
Total 500-100 Special Parcel Tax Revenue	760,000.00
500-250 Activities-Commission	0.00
500-300 Interest Income	0.00
500-350 Investment Income	18,000.00
500-351 Interest revenue - leases	0.00
500-400 Rental Income	0.00
500-405 Facility Rental	170,000.00
500-410 Utilities	0.00
500-420 Cell Towers	68,000.00
Total 500-400 Rental Income	238,000.00
500-500 Recreation Programs Income	
500-200 Recreation (Camp/Childcare) Income	2,500.00
500-501 Programs-Instr. Commission	40,000.00
500-502 Programs-Non-Commission	55,000.00
500-503 Special Event - Run thru Pines	18,000.00
500-505 Pine Cone Festival	0.00
500-506 Special Event - Other	0.00
Total 500-500 Recreation Programs Income	115,500.00
500-600 Other Income	170,000.00
500-626 Vending Sales	0.00
Total 500-600 Other Income	170,000.00
500-640 COVID Credit	0.00
500-701 Convenience/NSF/Other Fee Income	0.00
500-710 Grant Income	86,000.00
500-900 Donations	0.00
Total Income	\$1,387,500.00
GROSS PROFIT	\$1,387,500.00
Expenses	
2870 Structure Maintenance & Repair	0.00
600-100 Compensation & Benefits	0.00
600-105 Gross Employee Earnings	0.00
600-110 Maintenance	99,400.00
600-115 Administration	65,600.00
600-116 General Manager	114,000.00
600-117 Finance Manager	69,200.00
600-118 Administrative Asst	0.00
Total 600-115 Administration	248,800.00
600-125 Recreation	119,200.00

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Total 600-105 Gross Employee Earnings	467,400.00
600-200 General Members Retirement	
600-205 CalPERS - Retirement	0.00
600-206 CalPERS - General Manager	11,790.00
600-207 CalPERS - Finance Manager	6,920.00
600-208 CalPERS - Maintenance	6,000.00
600-209 CalPERS - Administration	6,550.00
600-211 CalPERS - Recreation	11,850.00
Total 600-205 CalPERS - Retirement	43,110.00
600-220 APPLE - Retirement	
600-221 APPLE - Administration	0.00
600-223 APPLE - Maintenance	0.00
600-224 APPLE - Recreation	650.00
Total 600-220 APPLE - Retirement	650.00
Total 600-200 General Members Retirement	43,760.00
600-300 Employee Group Insurance	
600-305 Insurance - General Manager	0.00
600-306 Insurance - General Manager ded	1,240.00
600-310 Insurance - Finance Manager	0.00
600-315 Insurance - Administration	0.00
600-317 Insurance - Childcare (deleted)	0.00
600-320 Insurance - Recreation	0.00
600-325 Insurance - Maintenance	0.00
Total 600-300 Employee Group Insurance	1,240.00
600-400 Payroll Tax Expense	
600-405 CA Unemployment Insurance - ER	4,400.00
600-421 Social Security - Employer	0.00
600-426 FICA Medicare Tax - Employer	9,070.00
600-430 CA Income Tax/Other Deductions	0.00
Total 600-400 Payroll Tax Expense	13,470.00
Total 600-100 Compensation & Benefits	525,870.00
600-500 Marketing	
600-505 Print - Signage & Banners	1,000.00
600-510 Advertising- Direct Mail, Print	4,500.00
600-515 Advertising - Legal Notice Post	0.00
600-520 Advertising - Digital Media	7,000.00
600-525 Public Outreach - Memberships	500.00
Total 600-500 Marketing	13,000.00
600-600 Bad Debt	0.00
600-700 Bank Charges	0.00
600-705 Merchant fees	600.00
Total 600-700 Bank Charges	600.00
600-800 Board Member Expense	600.00

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600-900 Communications	0.00
600-905 Cell Phones Expense	1,800.00
600-910 Telephone Expense	3,600.00
600-915 Internet Expense	3,200.00
600-920 Computer Software	15,000.00
Total 600-900 Communications	23,600.00
700-300 Equipment and Supplies	0.00
700-310 Office Supplies	1,500.00
700-315 Janitorial/Paper Supplies	10,200.00
Total 700-300 Equipment and Supplies	11,700.00
700-400 Auto Expense	
700-415 Vehicle Repairs & Maint	7,000.00
700-420 Auto Fuel	10,200.00
Total 700-400 Auto Expense	17,200.00
700-500 Professional Services	
2445-6 Election	0.00
700-505 Payroll Data Processing	1,500.00
700-510 Accounting/Auditing	19,000.00
700-515 Auditor/Controller	0.00
700-520 Computers & Website	13,000.00
700-525 LAFCO	1,000.00
700-530 Security System	7,500.00
700-535 Professional Services	51,600.00
700-540 Parcel Pull	10,000.00
700-545 Legal Counsel	5,500.00
700-550 Musco Lighting	950.00
Total 700-500 Professional Services	110,050.00
700-600 Program Instructors (1099)	
700-601 Instructors - Commission	20,000.00
700-603 Other expenses	0.00
700-604 Live Scan	0.00
800-610 Recreation Non-Commission	2,000.00
700-650 Recreation Programs Exp	0.00
700-627 Live Scan - Coaches	320.00
800-205 Equipment & Supplies	1,580.00
Total 700-650 Recreation Programs Exp	1,900.00
Total 800-610 Recreation Non-Commission	3,900.00
800-611 Child Care Extra Help	1,000.00
Total 700-600 Program Instructors (1099)	24,900.00
700-620 Special Programs	
700-619 Swimming	1,200.00
700-621 Youth Basketball	20,000.00
700-622 Youth Track & Field	0.00

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	TOTAL
700-623 Adult Basketball	0.00
700-624 Special Expense	0.00
700-628 Flag Football	6,000.00
700-629 Refund Recreation Programs	0.00
700-640 Day Camp	100.00
Total 700-620 Special Programs	27,300.00
700-630 Special/Community Event Programs	0.00
700-631 Community Events - Other	2,000.00
700-632 Run through the Pines	10,000.00
700-634 Pine Cone Fest	0.00
700-635 Cornhole	0.00
700-636 Teen Outreach	900.00
700-638 Halloween in the Park	1,500.00
Total 700-630 Special/Community Event Programs	14,400.00
700-700 Interest Expense	0.00
700-800 License Fees	0.00
700-900 Insurance	0.00
700-905 Liability Insurance	67,000.00
700-910 Workers Compensation	15,000.00
Total 700-900 Insurance	82,000.00
800-100 Childcare Expense	0.00
800-120 Training/Other	0.00
800-160 Uncollectible Registrations	0.00
Total 800-100 Childcare Expense	0.00
800-301 Centrica Solar Project Loan	9,600.00
800-310 SB CERA Retirement Association	33,460.00
800-400 Meals & Entertainment	2,000.00
800-450 Staff Uniforms	300.00
800-500 Memberships	10,300.00
800-550 Legal Notices	0.00
800-600 Mileage	400.00
800-700 Miscellaneous Expense	0.00
800-800 Rent/Lease of Equipment	1,600.00
800-810 Portable Restrooms	3,000.00
Total 800-800 Rent/Lease of Equipment	4,600.00
800-900 Postage	300.00
806-335 Capital Outlay Expense	0.00
806-340 Capital Improvement DO East Wing	174,000.00
806-341 Capital Improvement DO West Wing	46,000.00
806-345 Capital Improvement TP Complex	8,000.00
806-350 Capital Improvement RS Community Cntr/Ball Field	10,500.00
806-352 Capital Improvement RS Dog Park-Play Area-Sports Court	10,000.00
806-355 Capital Improvement Arrowbear Ball Field-Park	86,000.00
806-357 Capital Improvement Green Valley Lake Park	0.00

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806-358 Capital Improvement LGE Ball Field	5,500.00
Total 806-335 Capital Outlay Expense	340,000.00
900-200 Facilities Rental Charge	5,000.00
900-205 Pool	1,500.00
900-210 Lake Gregory Educ/Comm Ctr	0.00
Total 900-200 Facilities Rental Charge	6,500.00
900-300 Facility Repairs & Maintenance	0.00
900-305 Facilities	2,000.00
900-310 Pest Control	1,900.00
900-315 Childcare Facilities	0.00
900-320 District-Wide	500.00
900-325 Landscaping	2,000.00
900-330 Administration Office	8,000.00
900-335 Parks/Site Structures	10,000.00
900-340 Community Centers	15,000.00
900-345 Sprinkler System	4,000.00
900-350 Lake Gregory Center	0.00
Total 900-300 Facility Repairs & Maintenance	43,400.00
900-400 Vending Purchases	0.00
900-405 Vending Food and Beverage Stock	0.00
Total 900-400 Vending Purchases	0.00
900-500 Newspaper Subscriptions	70.00
900-600 Training and Travel	0.00
900-605 Training	400.00
Total 900-600 Training and Travel	400.00
900-700 Utilities	
900-705 Gas	9,000.00
900-710 Electricity	10,000.00
900-715 Water	50,000.00
900-720 Sewer	1,000.00
Total 900-700 Utilities	70,000.00
900-725 Trash - SB County Waste Mgmt	12,000.00
900-800 Equipment Repairs & Maintenance	
900-810 Computer Expense	2,500.00
Total 900-800 Equipment Repairs & Maintenance	2,500.00
900-900 Petty Cash - Over / Short	0.00
900-999 Reconciliation Discrepancies	0.00
910-100 TP/RS Sr Ctr/Dist Ofc Losses	0.00
910-200 Property taxes due on rentals	450.00
Total Expenses	\$1,387,500.00
NET OPERATING INCOME	\$0.00
Other Income	
500-700 Other Fin Source - Debt Issued	0.00

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500-800 Sale of Equipment / Assets	0.00
Total Other Income	\$0.00
NET OTHER INCOME	\$0.00
NET INCOME	\$0.00