

RIM OF THE WORLD RECREATION AND PARK DISTRICT
FY 2024/25 FINAL BUDGET WITH PRIOR BUDGET/ACTUAL COMPARISONS (9/13/24)

	BUDGET LINE ITEMS	G/L ACCT NUMBER	AUDITED BUDGET FY 2022/23	FINAL BUDGET FY 2023/24	FINAL BUDGET FY 2024/25	FINAL BUDGET VAR FY 23/24 & 24/25
	COLUMN 1	COLUMN 2	COLUMN 4	COLUMN 5	COLUMN 5	COLUMN 6
Fund Balance/Reserves		300-100	778,588	561,132	368,625	-192,507
	Revenue					
	Special Parcel Tax	500-100	796,000	754,472	811,804	57,332
	Preschool/Childcare Income	500-200	288,000	155,355	0	-155,355
	Rental Income	500-400	162,130	205,296	195,264	-10,032
	Recreation Programs - Comm	500-501	0	65,853	35,000	-30,853
	Recreation Programs - Non-Comm	500-502	49,475	58,024	85,000	26,976
	Recreation Programs - Special Event	500-503	9,000	17,319	13,500	-3,819
	Grant Income	500-710	75,000	7,200	65,000	57,800
	Donations & Other Income	500-900	4,980	135,461	55,900	-79,561
	Total Revenue		1,384,585	1,398,980	1,261,468	-137,512
Total			1,384,585	1,398,980	1,261,468	-137,512
	Expense - Service & Supplies					
	Advertising - Printing/Publ/Mktg	600-500	24,400	15,575	10,375	-5,200
	Bad Debt	600-600	0	1,050	0	-1,050
	Bank Charges	600-700	1,920	316	876	560
	Board Member Expense	600-800	1,200	1,138	0	-1,138
	Communications	600-900	20,400	34,300	23,440	-10,860
	Equipment and Supplies	700-300	24,000	19,082	18,000	-1,082
	Auto Expense	700-400	24,300	30,085	26,000	-4,085
	Professional Services	700-500	67,100	293,880	126,850	-167,030
	Recreation Program Instructors (1099)	700-601	0	27,367	33,650	6,283
	Recreation Programs Expense	700-650	15,000	27,906	5,150	-22,756
	Recreation Non-Commission - Regular	800-610	0	-44	9,150	9,194
	Recreation Non-Commission - Special Prog	700-620	25,375	27,906	37,600	9,694
	Special Event Programs	700-630	8,650	1,163	10,500	9,337
	License Fees	700-800	350	292	0	-292
	Insurance	700-900	62,000	102,142	75,000	-27,142
	Activities/Preschool/Childcare Expense	800-100	15,590	5,727	0	-5,727
	Building Loan Payment	800-300	0	0	0	0
	Solar System Loan Payment	800-301	9,600	9,595	9,600	5
	Meals & Entertainment	800-400	2,400	2,684	2,400	-284
	Memberships	800-500	7,825	9,888	9,500	-388
	Mileage	800-600	1,200	271	200	-71
	Miscellaneous Expense	800-450	1,800	381	500	119
	Rent/Lease of Equipment	800-800	8,250	1,800	4,596	2,796
	Postage	800-900	240	276	300	24
	Facilities Rental Charge	900-200	48,000	37,458	52,000	14,542
	Facility Repairs & Maintenance (with grants)	900-300	651,500	176,579	114,150	-62,429
	Elections	800-700	50,000	0	50,000	50,000
	Travel	900-600	3,000	0	400	400
	Utilities	900-700	86,200	57,075	64,900	7,825
	Equipment Repairs/Maintenance	900-800	5,300	6,645	1,200	-5,445
	SB CERA debt payments	800-310	33,456	33,480	33,460	-20
	Total Service & Supplies		1,199,056	924,017	719,797	-204,220
	Compensation & Benefits	600-100	724,252	652,287	642,498	-9,789
	Total Expenditures		1,923,308	1,576,304	1,362,295	-214,009
	Other Fin Source - Debt Issued (Centrica)	500-700	0	0	0	0
	Contingency/Carry forward		-538,723	-177,324	-100,827	76,497
	Total Contingencies and Reserves		-538,723	-177,324	-100,827	76,497
	Total Appropriations		1,384,585	1,398,980	1,261,468	-137,512
	Net Changes to New General/Other Reserves		0	0	0	0
	Net Change in Non-Reserve Fund Balance		-538,723	-177,324	-100,827	76,497
	Non-Reserve Fund Balance, end of year	300-100	-67,216	-244,540	-345,367	-100,827
	Total Reserves Balance, end of year	300-400	307,081	307,081	307,081	0
	Total Reserves and Fund Balance, end of year		239,865	62,541	-38,286	-100,827