

RIM OF THE WORLD RECREATION & PARK DISTRICT

Budget Overview

July 2024 - June 2025

	TOTAL
Income	
500-100 Special Parcel Tax Revenue	
500-105 Special Parcel Tax - Prior Year	70,000.00
500-110 Special Parcel Tax - Current	713,000.00
500-115 Special Parcel Tax - Prior P/I	28,804.00
Total 500-100 Special Parcel Tax Revenue	811,804.00
500-350 Investment Income	20,000.00
500-400 Rental Income	0.00
500-405 Facility Rental	132,000.00
500-420 Cell Towers	63,264.00
Total 500-400 Rental Income	195,264.00
500-500 Recreation Programs Income	
500-501 Instructors Programs-Commission	35,000.00
500-502 Special Programs-Non-Commission	85,000.00
500-503 Special Event - Run thru Pines	13,000.00
500-505 Pine Cone Festival	500.00
Total 500-500 Recreation Programs Income	133,500.00
500-600 Other Income	34,700.00
500-626 Vending Sales - LGECC	1,200.00
Total 500-600 Other Income	35,900.00
500-710 Grant Income	65,000.00
Total Income	\$1,261,468.00
GROSS PROFIT	\$1,261,468.00
Expenses	
600-100 Compensation & Benefits	0.00
600-105 Gross Employee Earnings	0.00
600-110 Maintenance	187,200.00
600-115 Administration	64,740.00
600-116 General Manager	122,000.00
600-117 Finance Manager	69,160.00
Total 600-115 Administration	255,900.00
600-125 Recreation	127,140.00
Total 600-105 Gross Employee Earnings	570,240.00
600-200 General Members Retirement	
600-205 CalPERS - Retirement	0.00
600-206 CalPERS - General Manager	11,504.00
600-207 CalPERS - Finance Manager	6,890.00
600-208 CalPERS - Maintenance	18,720.00
600-209 CalPERS - Administration	6,526.00
600-211 CalPERS - Recreation	5,980.00
Total 600-205 CalPERS - Retirement	49,620.00
600-220 APPLE - Retirement	
600-224 APPLE - Recreation	2,600.00

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Total 600-220 APPLE - Retirement	2,600.00
Total 600-200 General Members Retirement	52,220.00
600-300 Employee Group Insurance	
600-306 Insurance - General Manager ded	1,238.00
Total 600-300 Employee Group Insurance	1,238.00
600-400 Payroll Tax Expense	
600-405 CA Unemployment Insurance - ER	8,000.00
600-426 FICA Medicare Tax - Employer	10,800.00
Total 600-400 Payroll Tax Expense	18,800.00
Total 600-100 Compensation & Benefits	642,498.00
600-500 Marketing	
600-505 Print - Signage & Banners	1,500.00
600-510 Advertising- Direct Mail, Print	4,000.00
600-520 Advertising - Digital Media	3,900.00
600-525 Public Outreach - Memberships	975.00
Total 600-500 Marketing	10,375.00
600-700 Bank Charges	36.00
600-705 Merchant fees	840.00
Total 600-700 Bank Charges	876.00
600-800 Board Member Expense	600.00
600-900 Communications	0.00
600-905 Cell Phones Expense	1,440.00
600-910 Telephone Expense	3,480.00
600-915 Internet Expense	2,520.00
600-920 Computer Software	15,000.00
Total 600-900 Communications	22,440.00
700-300 Equipment and Supplies	3,000.00
700-310 Office Supplies	3,000.00
700-315 Janitorial/Paper Supplies	12,000.00
Total 700-300 Equipment and Supplies	18,000.00
700-400 Auto Expense	
700-415 Vehicle Repairs & Maint	14,000.00
700-420 Auto Fuel	12,000.00
Total 700-400 Auto Expense	26,000.00
700-500 Professional Services	
2445-6 Election	50,000.00
700-510 Accounting/Auditing	18,400.00
700-520 Computers & Website	11,500.00
700-525 LAFCO	600.00
700-530 Security System	6,000.00
700-535 Professional Services	25,800.00
700-540 Parcel Pull	10,000.00
700-545 Legal Counsel	3,600.00

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700-550 Musco Lighting	950.00
Total 700-500 Professional Services	126,850.00
700-600 Program Instructors (1099)	
700-601 Instructors - Commission	24,500.00
800-610 Recreation Non-Commission	4,000.00
700-650 Recreation Programs Exp	0.00
700-627 Live Scan - Coaches	350.00
800-205 Equipment & Supplies	4,800.00
Total 700-650 Recreation Programs Exp	5,150.00
Total 800-610 Recreation Non-Commission	9,150.00
Total 700-600 Program Instructors (1099)	33,650.00
700-620 Special Programs	
700-619 Swimming	10,000.00
700-621 Youth Basketball	21,500.00
700-628 Flag Football	6,100.00
Total 700-620 Special Programs	37,600.00
700-630 Special Event Programs	0.00
700-631 Community Events - Other	1,500.00
700-632 Run through the Pines	5,000.00
700-635 Cornhole	1,000.00
700-636 Teen Outreach	2,000.00
700-638 Halloween in the Park	1,000.00
Total 700-630 Special Event Programs	10,500.00
700-900 Insurance	0.00
700-905 Liability Insurance	60,000.00
700-910 Workers Compensation	15,000.00
Total 700-900 Insurance	75,000.00
800-301 Centrica Solar Project Loan	9,600.00
800-310 SB CERA Retirement Association	33,460.00
800-400 Meals & Entertainment	2,400.00
800-500 Memberships	9,500.00
800-600 Mileage	200.00
800-800 Rent/Lease of Equipment	1,596.00
800-810 Portable Restrooms	3,000.00
Total 800-800 Rent/Lease of Equipment	4,596.00
900-200 Facilities Rental Charge	4,000.00
900-205 Pool	6,000.00
900-210 Lake Gregory Educ/Comm Ctr	42,000.00
Total 900-200 Facilities Rental Charge	52,000.00
900-300 Facility Repairs & Maintenance	0.00
900-310 Pest Control	1,750.00
900-320 District-Wide	600.00
900-325 Landscaping	4,800.00

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900-330 Administration Office	10,000.00
900-335 Parks/Site Structures	72,000.00
900-340 Community Centers	20,000.00
900-345 Sprinkler System	5,000.00
Total 900-300 Facility Repairs & Maintenance	114,150.00
900-400 Vending Purchases	0.00
900-405 Vending Food and Beverage Stock	600.00
Total 900-400 Vending Purchases	600.00
900-500 Newspaper Subscriptions	175.00
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	10,000.00
900-710 Electricity	10,000.00
900-715 Water	45,000.00
900-720 Sewer	900.00
Total 900-700 Utilities	65,900.00
900-725 Trash - SB County Waste Mgmt	12,000.00
900-800 Equipment Repairs & Maintenance	
900-810 Computer Expense	1,200.00
Total 900-800 Equipment Repairs & Maintenance	1,200.00
910-200 Property taxes due on rentals	898.00
Total Expenses	\$1,311,468.00
NET OPERATING INCOME	\$ -50,000.00
NET INCOME	\$ -50,000.00