

RIM OF THE WORLD RECREATION AND PARK DISTRICT
FY 2023/24 FINAL BUDGET WITH PRIOR BUDGET/ACTUAL COMPARISONS (6/27/23)

| | BUDGET LINE ITEMS | G/L ACCT NUMBER | AUDITED ACTUAL FY 2021/22 | FINAL BUDGET FY 2022/23 | FINAL BUDGET FY 2023/24 | FINAL BUDGET VAR FY 2022/23 |
|---|--|-----------------|---------------------------|-------------------------|-------------------------|-----------------------------|
| | COLUMN 1 | COLUMN 2 | COLUMN 3 | COLUMN 4 | COLUMN 5 | COLUMN 6 |
| Fund Balance/Reserves | | 300-100 | 783,931 | 778,588 | 239,865 | -538,723 |
| | Revenue | | | | | |
| | Special Parcel Tax | 500-100 | 755,000 | 796,000 | 805,700 | 9,700 |
| | Preschool/Childcare Income | 500-200 | 75,000 | 288,000 | 240,000 | -48,000 |
| | Rental Income | 500-400 | 144,616 | 162,130 | 167,550 | 5,420 |
| | Recreation Programs - Comm | 500-501 | 500 | 0 | 18,000 | 18,000 |
| | Recreation Programs - Non-Comm | 500-502 | 78,800 | 49,475 | 37,800 | -11,675 |
| | Recreation Programs - Special Event | 500-503 | 0 | 9,000 | 10,500 | 1,500 |
| | Grant Income | 500-710 | 200,000 | 75,000 | 200,000 | 125,000 |
| | Donations & Other Income | 500-900 | 4,620 | 4,980 | 18,360 | 13,380 |
| | Total Revenue | | 1,258,536 | 1,384,585 | 1,497,910 | 113,325 |
| Total | | | 1,258,536 | 1,384,585 | 1,497,910 | 113,325 |
| | Expense - Service & Supplies | | | | | |
| | Advertising - Printing/Publ/Mktg | 600-500 | 5,070 | 24,400 | 15,800 | -8,600 |
| | Bad Debt | 600-600 | 300 | 0 | 0 | 0 |
| | Bank Charges | 600-700 | 1,190 | 1,920 | 1,076 | -844 |
| | Board Member Expense | 600-800 | 300 | 1,200 | 0 | -1,200 |
| | Communications | 600-900 | 18,000 | 20,400 | 31,215 | 10,815 |
| | Equipment and Supplies | 700-300 | 19,500 | 24,000 | 30,600 | 6,600 |
| | Auto Expense | 700-400 | 9,000 | 24,300 | 19,200 | -5,100 |
| | Professional Services | 700-500 | 43,090 | 67,100 | 81,987 | 14,887 |
| | Recreation Program Instructors (1099) | 700-601 | 1,200 | 0 | 18,000 | 18,000 |
| | Recreation Programs Expense | 700-650 | 6,300 | 15,000 | 7,550 | -7,450 |
| | Recreation Non-Commission - Regular | 800-610 | 600 | 0 | 2,500 | 2,500 |
| | Recreation Non-Commission - Special Prog | 700-620 | 8,200 | 25,375 | 38,500 | 13,125 |
| | Special Event Programs | 700-630 | 1,800 | 8,650 | 12,000 | 3,350 |
| | License Fees | 700-800 | 450 | 350 | 250 | -100 |
| | Insurance | 700-900 | 61,000 | 62,000 | 75,750 | 13,750 |
| | Activities/Preschool/Childcare Expense | 800-100 | 3,960 | 15,590 | 12,300 | -3,290 |
| | Building Loan Payment | 800-300 | 36,695 | 0 | 0 | 0 |
| | Solar System Loan Payment | 800-301 | 0 | 9,600 | 9,600 | 0 |
| | Meals & Entertainment | 800-400 | 1,440 | 2,400 | 4,800 | 2,400 |
| | Memberships | 800-500 | 7,600 | 7,825 | 10,075 | 2,250 |
| | Mileage | 800-600 | 240 | 1,200 | 600 | -600 |
| | Miscellaneous Expense | 800-450 | 1,320 | 1,800 | 2,535 | 735 |
| | Rent/Lease of Equipment | 800-800 | 900 | 8,250 | 5,280 | -2,970 |
| | Postage | 800-900 | 480 | 240 | 900 | 660 |
| | Facilities Rental Charge | 900-200 | 33,600 | 48,000 | 48,000 | 0 |
| | Facility Repairs & Maintenance (with grants) | 900-300 | 234,860 | 651,500 | 127,050 | -524,450 |
| | Elections | 800-700 | 0 | 50,000 | 0 | -50,000 |
| | Travel | 900-600 | 240 | 3,000 | 0 | -3,000 |
| | Utilities | 900-700 | 68,900 | 86,200 | 118,400 | 32,200 |
| | Equipment Repairs/Maintenance | 900-800 | 3,600 | 5,300 | 7,600 | 2,300 |
| | SB CERA debt payments | 800-310 | 33,460 | 33,456 | 33,480 | 24 |
| | Total Service & Supplies | | 603,295 | 1,199,056 | 715,048 | -484,008 |
| | Compensation & Benefits | 600-100 | 660,584 | 724,252 | 792,430 | 68,178 |
| | Total Expenditures | | 1,263,879 | 1,923,308 | 1,507,478 | -415,830 |
| | Other Fin Source - Debt Issued (Centrica) | 500-700 | 0 | 0 | 0 | 0 |
| | Contingency/Carry forward | | -5,343 | -538,723 | -9,568 | 529,155 |
| | Total Contingencies and Reserves | | -5,343 | -538,723 | -9,568 | 529,155 |
| Total Appropriations | | | 1,258,536 | 1,384,585 | 1,497,910 | 113,325 |
| Net Changes to New General/Other Reserves | | | 0 | 0 | 0 | 0 |
| Net Change in Non-Reserve Fund Balance | | | -5,343 | -538,723 | -9,568 | 529,155 |
| Non-Reserve Fund Balance, end of year | 300-100 | | 471,507 | -67,216 | -76,784 | -9,568 |
| Total Reserves Balance, end of year | 300-400 | | 307,081 | 307,081 | 307,081 | 0 |
| Total Reserves and Fund Balance, end of year | | | 778,588 | 239,865 | 230,297 | -9,568 |