

Desert Recreation District

FY 2018-2019 FINANCIAL PLAN



Desert Recreation District
 FY2019 Consolidated Budget
 From 7/1/2018 Through 6/30/2019
 (In Whole Numbers)

	3 Years Prior Actual (07/01/2015 - 06/30/2016)	2 Years Prior Actual (07/01/2016 - 06/30/2017)	Current YTD Actual (07/01/2017 - 06/10/2018)	Year End Final Budget (07/01/2017 - 06/30/2018)	Preliminary Budget	Current Period Budget - Adopted Budget	Difference Current vs New Budget
Revenues							
Unrestricted							
General Property Tax	2,453,433	2,578,526	2,488,232	2,642,986	2,757,603	2,757,603	104.33%
Intergovernmental RDA	2,459,227	2,512,047	2,594,361	2,574,848	2,626,156	2,626,156	101.99%
Charges for Services	1,912,438	1,943,725	1,829,215	1,866,312	2,056,446	2,056,446	110.18%
Special & External Event Charg	20,609	19,996	23,028	22,458	26,630	26,630	118.57%
Rents & Royalties	108,931	88,276	94,791	436,488	86,056	86,056	19.71%
Investment Earnings	21,801	87,224	56,669	70,200	67,200	67,200	95.72%
Concessions	45,602	46,299	40,184	46,691	45,800	45,800	98.09%
Misc Income	5,660	19,287	8,359	7,057	1,085	1,085	15.37%
Sales	16,136	3,546	4,841	4,648	7,160	7,160	154.04%
Reimbursement Revenue	0	7,735	0	0	0	0	0.00%
Total Unrestricted	7,043,836	7,306,660	7,139,680	7,671,689	7,674,136	7,674,136	100.03%
Restricted							
Special Assessments	2,537,284	2,850,822	2,774,902	2,872,254	2,856,486	2,856,486	99.45%
Intergovernmental Charges	1,494,255	1,616,391	1,599,001	1,723,666	1,795,439	1,795,439	104.16%
Donated Registration Fees	54,325	49,500	56,040	56,141	40,290	40,290	71.76%
Grants & Donations	330,135	382,254	160,069	300,499	480,213	480,213	159.80%
Sales of Donated Goods	28,179	0	0	0	0	0	0.00%
Sales of Surplus Assets	18,725	19,750	0	0	0	0	0.00%
Total Restricted	4,462,902	4,918,717	4,590,013	4,952,560	5,172,428	5,172,428	104.44%
Capital Revenues							
Developer Fees	156,558	160,996	0	0	159,000	159,000	0.00%
Capital Grants	175,713	269,092	0	0	7,164,614	7,164,614	0.00%
Total Capital Revenues	332,271	430,088	0	0	7,323,614	7,323,614	0.00%
Total Revenues	11,839,010	12,655,466	11,729,693	12,624,249	20,170,177	20,170,177	159.77%
Expenditures							
Personnel Expense							
Payroll Taxes	274,983	302,262	256,387	346,537	472,955	472,955	136.48%
Full Time Retirement	176,826	194,855	0	223,984	270,746	270,746	120.87%
Medical	599,579	580,343	466,008	478,840	631,345	631,345	131.84%
Workers Compensation	251,528	181,569	153,775	177,803	161,727	161,727	90.95%
Full Time Salaries	2,047,100	2,194,465	1,892,364	2,203,877	2,640,160	2,640,160	119.79%
Vacation Time	0	12,114	0	0	0	0	0.00%
Part Time Salaries	2,492,872	2,788,125	2,780,489	3,136,054	3,085,081	3,085,081	98.37%
Part Time Pension	93,109	104,273	100,391	117,001	115,016	115,016	98.30%

Desert Recreation District
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 (In Whole Numbers)

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Total Personnel Expense	5,935,997	6,358,007	5,649,414	6,684,095	7,377,029	7,377,029	110.37%
Materials and Services							
Cost of Goods Sold	6,006	(1,318)	2,317	3,000	3,800	3,800	126.66%
Refund	0	141,531	0	0	0	0	0.00%
Communications	131,538	156,298	209,816	198,699	206,453	206,453	103.90%
Facility Rentals	57,792	63,947	56,111	57,213	69,170	69,170	120.89%
Equipment Rentals	21,590	65,094	88,170	89,613	107,360	107,360	119.80%
Materials & Supplies	360,018	334,860	314,077	359,085	440,343	440,343	122.62%
Uniforms	17,350	27,405	15,395	19,214	26,053	26,053	135.59%
General Services	1,592,983	1,497,332	1,840,467	1,826,662	2,110,666	2,110,666	115.54%
Utilities	505,156	568,099	512,266	558,170	560,370	560,370	100.39%
Repair & Maintenance	130,819	122,079	150,297	195,785	215,579	215,579	110.11%
Minor Equipment	28,239	67,396	54,750	68,581	104,630	104,630	152.56%
Fleet Vehicles	64,358	76,389	87,261	104,111	96,035	96,035	92.24%
Special Fees	228,383	199,667	308,883	324,802	264,768	264,768	81.51%
Computer & Office Equipment	38,808	64,368	98,543	99,927	42,860	42,860	42.89%
Office Supplies	44,608	74,801	81,866	85,281	104,840	104,840	122.93%
Travel & Professional Developm	66,169	69,539	97,659	102,645	132,026	132,026	128.62%
Professional Services	248,113	207,775	335,354	299,594	356,209	356,209	118.89%
Total Materials and Services	3,541,930	3,735,263	4,253,235	4,392,382	4,841,161	4,841,161	110.22%
Debt Service							
L/T Loan Principal	0	0	298,507	298,507	306,018	306,018	102.51%
L/T Loan Interest	37,086	29,891	24,890	32,408	17,575	17,575	54.23%
Bond Debt Service-01-1	465,595	460,350	0	0	0	0	0.00%
Total Debt Service	502,681	490,241	323,398	330,915	323,593	323,593	97.79%
Capital Outlay							
Computers	105,988	80,151	0	1,914	61,000	61,000	3,187.04%
Machinery & Equipment	112,587	96,894	29,135	21,800	42,500	42,500	194.95%
Building & Park Improvement	849,597	890,786	5,194,741	3,146,027	6,919,163	6,919,163	219.93%
Furniture & Fixtures	15,597	42,246	0	0	0	0	0.00%
Vehicles	0	59,337	55,608	124,834	157,000	157,000	125.76%
Land	100,001	24,744	0	0	0	0	0.00%
Total Capital Outlay	1,183,768	1,194,157	5,279,485	3,294,575	7,179,663	7,179,663	217.92%
Total Expenditures	11,164,377	11,777,668	15,505,532	14,701,967	19,721,446	19,721,446	134.14%
Net Revenue Over/(Under) Expenditures	674,633	877,798	(3,775,839)	(2,077,718)	448,731	448,731	(21.59)%

Desert Recreation District

FY2019 Budget

Administration Department

From 7/1/2018 Through 6/30/2019

(In Whole Numbers)

	3 Years Prior Actual (07/01/2015 - 06/30/2016)	2 Years Prior Actual (07/01/2016 - 06/30/2017)	Current YTD Actual (07/01/2017 - 06/10/2018)	Year End Final Budget (07/01/2017 - 06/30/2018)	Preliminary Budget	Current Period Budget - Adopted Budget	Difference Current vs New Budget
Revenues							
Unrestricted							
General Property Tax	2,453,433	2,578,526	2,488,232	2,642,986	2,757,603	2,757,603	104.33%
Intergovernmental RDA	2,459,227	2,512,047	2,594,361	2,574,848	2,626,156	2,626,156	101.99%
Charges for Services	5	0	1,590	1,590	7,305	7,305	459.43%
Special & External Event Chrg	926	1,105	1,885	1,950	1,950	1,950	100.00%
Investment Earnings	21,801	87,224	56,669	70,200	67,200	67,200	95.72%
Misc Income	4,885	18,266	7,484	6,472	300	300	4.63%
Sales	22	15	4	0	0	0	0.00%
Reimbursement Revenue	0	7,735	0	0	0	0	0.00%
Total Unrestricted	4,940,300	5,204,917	5,150,224	5,298,047	5,460,514	5,460,514	103.07%
Restricted							
Intergovernmental Charges	1,311	0	0	0	0	0	0.00%
Total Restricted	1,311	0	0	0	0	0	0.00%
Total Revenues	4,941,611	5,204,917	5,150,224	5,298,047	5,460,514	5,460,514	103.07%
Expenditures							
Personnel Expense							
Payroll Taxes	74,036	75,473	64,149	82,889	118,473	118,473	142.92%
Full Time Retirement	82,702	85,105	0	94,801	109,721	109,721	115.73%
Medical	249,250	245,523	202,156	194,626	226,897	226,897	116.58%
Workers Compensation	29,933	18,584	15,322	15,058	12,301	12,301	81.69%
Full Time Salaries	917,890	947,638	831,352	912,042	1,029,915	1,029,915	112.92%
Vacation Time	0	11,979	0	0	0	0	0.00%
Part Time Salaries	58,338	107,740	109,689	117,383	130,050	130,050	110.79%
Part Time Pension	1,622	3,480	3,498	3,727	4,202	4,202	112.74%
Total Personnel Expense	1,413,771	1,495,522	1,226,167	1,420,525	1,631,559	1,631,559	114.86%
Materials and Services							
Communications	36,181	40,643	60,667	56,320	62,570	62,570	111.09%
Facility Rentals	4,932	5,274	0	0	0	0	0.00%
Equipment Rentals	6,186	5,904	5,299	6,200	6,200	6,200	100.00%
Materials & Supplies	18,467	19,982	15,674	18,430	22,450	22,450	121.81%
Uniforms	0	4,371	164	450	1,100	1,100	244.44%
General Services	737,506	474,425	786,136	792,419	862,074	862,074	108.79%
Repair & Maintenance	932	0	409	1,000	1,000	1,000	100.00%
Minor Equipment	0	2,495	1,583	1,763	1,000	1,000	56.72%

Desert Recreation District

FY2019 Budget

Administration Department

From 7/1/2018 Through 6/30/2019

(In Whole Numbers)

	3 Years Prior Actual (07/01/2015 - 06/30/2016)	2 Years Prior Actual (07/01/2016 - 06/30/2017)	Current YTD Actual (07/01/2017 - 06/10/2018)	Year End Final Budget (07/01/2017 - 06/30/2018)	Preliminary Budget	Current Period Budget - Adopted Budget	Difference Current vs New Budget
Fleet Vehicles	984	1,434	1,871	2,010	1,650	1,650	82.08%
Special Fees	115,341	79,407	192,813	192,649	115,259	115,259	59.82%
Computer & Office Equipment	25,137	56,965	65,943	68,146	14,295	14,295	20.97%
Office Supplies	29,935	58,629	65,333	67,168	78,140	78,140	116.33%
Travel & Professional Developm	43,162	40,670	55,465	57,491	69,900	69,900	121.58%
Professional Services	139,546	112,084	159,060	153,756	187,080	187,080	121.67%
Total Materials and Services	1,158,311	902,284	1,410,418	1,417,801	1,422,718	1,422,718	100.35%
Total Expenditures	2,572,082	2,397,806	2,636,585	2,838,326	3,054,277	3,054,277	107.61%
Net Revenue Over/(Under) Expenditures	2,369,529	2,807,111	2,513,639	2,459,720	2,406,237	2,406,237	97.82%

Desert Recreation District

FY2019 Budget

Public Works & Planning Department
From 7/1/2018 Through 6/30/2019
(In Whole Numbers)

	3 Years Prior Actual (07/01/2015 - 06/30/2016)	2 Years Prior Actual (07/01/2016 - 06/30/2017)	Current YTD Actual (07/01/2017 - 06/10/2018)	Year End Final Budget (07/01/2017 - 06/30/2018)	Preliminary Budget	Current Period Budget - Adopted Budget	Difference Current vs New Budget
Revenues							
Unrestricted							
Rents & Royalties	17	0	2	2	3	3	150.00%
Misc Income	97	0	285	285	285	285	100.00%
Total Unrestricted	114	0	287	287	288	288	100.35%
Restricted							
Special Assessments	1,305,881	1,328,417	1,292,240	1,353,828	1,334,118	1,334,118	98.54%
Intergovernmental Charges	10,428	10,428	10,428	10,428	10,428	10,428	100.00%
Total Restricted	1,316,309	1,338,845	1,302,668	1,364,256	1,344,546	1,344,546	98.56%
Total Revenues	1,316,423	1,338,845	1,302,955	1,364,543	1,344,834	1,344,834	98.56%
Expenditures							
Personnel Expense							
Payroll Taxes	9,489	16,112	15,586	21,041	44,282	44,282	210.46%
Full Time Retirement	0	13,931	0	18,255	35,339	35,339	193.58%
Medical	33,076	39,807	37,863	40,846	96,359	96,359	235.90%
Workers Compensation	31,343	24,232	18,995	26,437	25,578	25,578	96.75%
Full Time Salaries	107,177	171,068	163,671	182,553	353,390	353,390	193.58%
Part Time Salaries	78,898	104,546	96,477	103,875	66,692	66,692	64.20%
Part Time Pension	3,093	3,960	3,558	3,895	2,501	2,501	64.20%
Total Personnel Expense	263,076	373,656	336,151	396,904	624,142	624,142	157.25%
Materials and Services							
Refund	0	141,531	0	0	0	0	0.00%
Communications	9,371	11,436	8,689	9,720	10,260	10,260	105.55%
Facility Rentals	23,352	23,936	24,520	24,520	25,103	25,103	102.37%
Equipment Rentals	1,706	2,104	10,890	11,296	22,300	22,300	197.40%
Materials & Supplies	36,690	24,883	62,711	75,518	120,975	120,975	160.19%
Uniforms	1,584	1,390	2,111	1,978	3,500	3,500	176.91%
General Services	369,142	500,805	455,073	481,701	621,313	621,313	128.98%
Utilities	456,602	514,206	471,379	511,170	510,370	510,370	99.84%
Repair & Maintenance	75,737	76,545	97,956	130,935	145,189	145,189	110.88%
Minor Equipment	3,859	15,322	18,036	21,459	34,730	34,730	161.84%
Fleet Vehicles	35,400	39,708	51,588	60,653	51,400	51,400	84.74%
Special Fees	3,586	4,069	4,439	4,523	4,643	4,643	102.65%
Computer & Office Equipment	196	1,348	4,008	4,025	1,800	1,800	44.72%
Office Supplies	0	0	400	400	2,000	2,000	500.25%

Desert Recreation District

FY2019 Budget

Public Works & Planning Department
From 7/1/2018 Through 6/30/2019
(In Whole Numbers)

	3 Years Prior Actual (07/01/2015 - 06/30/2016)	2 Years Prior Actual (07/01/2016 - 06/30/2017)	Current YTD Actual (07/01/2017 - 06/10/2018)	Year End Final Budget (07/01/2017 - 06/30/2018)	Preliminary Budget	Current Period Budget - Adopted Budget	Difference Current vs New Budget
Travel & Professional Developm	55	4,248	2,648	3,260	9,500	9,500	291.36%
Professional Services	118,438	81,722	82,940	84,565	103,979	103,979	122.95%
Total Materials and Services	1,135,718	1,443,252	1,297,386	1,425,724	1,667,063	1,667,063	116.93%
Total Expenditures	1,398,795	1,816,908	1,633,537	1,822,627	2,291,205	2,291,205	125.71%
Net Revenue Over/(Under) Expenditures	(82,371)	(478,064)	(330,582)	(458,084)	(946,371)	(946,371)	206.59%

Desert Recreation District

FY2019 Budget

Community Services Department

From 7/1/2018 Through 6/30/2019

(In Whole Numbers)

	3 Years Prior Actual (07/01/2015 - 06/30/2016)	2 Years Prior Actual (07/01/2016 - 06/30/2017)	Current YTD Actual (07/01/2017 - 06/10/2018)	Year End Final Budget (07/01/2017 - 06/30/2018)	Preliminary Budget	Current Period Budget - Adopted Budget	Difference Current vs New Budget
Revenues							
Unrestricted							
Charges for Services	1,681,381	1,725,932	1,605,895	1,635,522	1,802,341	1,802,341	110.19%
Special & External Event Charg	19,683	18,891	21,143	20,508	24,680	24,680	120.34%
Rents & Royalties	99,733	75,782	81,502	423,494	72,553	72,553	17.13%
Concessions	39,486	41,067	34,460	41,155	39,800	39,800	96.70%
Misc Income	678	1,021	591	300	500	500	166.66%
Sales	1,905	36	1,693	1,600	2,160	2,160	135.00%
Total Unrestricted	1,842,864	1,862,729	1,745,284	2,122,579	1,942,034	1,942,034	91.49%
Restricted							
Special Assessments	1,231,403	1,522,405	1,482,662	1,518,426	1,522,368	1,522,368	100.25%
Intergovernmental Charges	1,481,703	1,605,663	1,588,573	1,713,238	1,785,011	1,785,011	104.18%
Donated Registration Fees	54,325	49,500	56,140	56,141	40,290	40,290	71.76%
Grants & Donations	153,121	171,337	49,320	50,499	155,213	155,213	307.35%
Total Restricted	2,920,552	3,348,906	3,176,696	3,338,304	3,502,882	3,502,882	104.93%
Total Revenues	4,763,417	5,211,635	4,921,979	5,460,883	5,444,915	5,444,915	99.71%
Expenditures							
Personnel Expense							
Payroll Taxes	175,267	192,011	158,767	222,541	284,112	284,112	127.66%
Full Time Retirement	82,197	79,120	0	93,403	110,670	110,670	118.48%
Medical	302,260	260,828	205,834	217,462	284,432	284,432	130.79%
Workers Compensation	176,421	129,921	110,978	127,595	116,772	116,772	91.51%
Full Time Salaries	857,750	909,262	777,848	934,032	1,106,699	1,106,699	118.48%
Part Time Salaries	2,227,415	2,444,101	2,394,337	2,783,386	2,726,017	2,726,017	97.93%
Part Time Pension	83,468	91,934	87,375	104,451	102,226	102,226	97.86%
Total Personnel Expense	3,904,778	4,107,177	3,735,139	4,482,870	4,730,927	4,730,927	105.53%
Materials and Services							
Cost of Goods Sold	514	0	971	1,000	1,800	1,800	180.00%
Communications	75,582	92,977	131,654	124,320	122,944	122,944	98.89%
Facility Rentals	29,508	34,737	31,591	32,693	44,066	44,066	134.78%
Equipment Rentals	13,698	57,086	67,236	67,117	73,860	73,860	110.04%
Materials & Supplies	286,115	276,302	217,962	247,356	280,418	280,418	113.36%
Uniforms	12,331	17,235	9,630	13,296	16,453	16,453	123.74%
General Services	240,520	227,733	264,291	245,219	306,101	306,101	124.82%
Repair & Maintenance	45,925	43,916	33,767	46,470	54,390	54,390	117.04%

Desert Recreation District

FY2019 Budget

Community Services Department

From 7/1/2018 Through 6/30/2019

(In Whole Numbers)

	3 Years Prior Actual (07/01/2015 - 06/30/2016)	2 Years Prior Actual (07/01/2016 - 06/30/2017)	Current YTD Actual (07/01/2017 - 06/10/2018)	Year End Final Budget (07/01/2017 - 06/30/2018)	Preliminary Budget	Current Period Budget - Adopted Budget	Difference Current vs New Budget
Minor Equipment	24,380	49,579	30,997	41,224	68,900	68,900	167.13%
Fleet Vehicles	24,898	31,262	30,584	38,348	38,985	38,985	101.66%
Special Fees	101,617	108,593	102,966	118,488	135,566	135,566	114.41%
Computer & Office Equipment	8,055	5,104	12,521	11,685	26,315	26,315	225.20%
Office Supplies	13,604	14,758	15,297	16,913	22,300	22,300	131.85%
Travel & Professional Developm	12,646	14,312	18,536	20,948	32,626	32,626	155.74%
Professional Services	(9,871)	7,470	350	350	350	350	100.00%
Total Materials and Services	879,522	981,066	968,353	1,025,426	1,225,074	1,225,074	119.47%
Debt Service							
L/T Loan Principal	0	0	298,507	298,507	306,018	306,018	102.51%
L/T Loan Interest	37,086	29,891	24,890	32,408	17,575	17,575	54.23%
Bond Debt Service-01-1	465,595	460,350	0	0	0	0	0.00%
Total Debt Service	502,681	490,241	323,398	330,915	323,593	323,593	97.79%
Total Expenditures	5,286,981	5,578,484	5,026,890	5,839,211	6,279,594	6,279,594	107.54%
Net Revenue Over/(Under) Expenditures	(523,565)	(366,849)	(104,911)	(378,328)	(834,679)	(834,679)	220.62%

Desert Recreation District

FY2019 Budget

Golf Enterprise

From 7/1/2018 Through 6/30/2019

(In Whole Numbers)

	3 Years Prior Actual (07/01/2015 - 06/30/2016)	2 Years Prior Actual (07/01/2016 - 06/30/2017)	Current YTD Actual (07/01/2017 - 06/10/2018)	Year End Final Budget (07/01/2017 - 06/30/2018)	Preliminary Budget	Current Period Budget - Adopted Budget	Difference Current vs New Budget
Revenues							
Unrestricted							
Charges for Services	231,052	217,792	221,730	229,200	246,800	246,800	107.67%
Rents & Royalties	9,181	12,494	13,287	12,992	13,500	13,500	103.91%
Concessions	6,116	5,232	5,724	5,536	6,000	6,000	108.37%
Sales	14,209	3,495	3,144	3,048	5,000	5,000	164.03%
Total Unrestricted	260,558	239,014	243,886	250,777	271,300	271,300	108.18%
Restricted							
Intergovernmental Charges	813	300	0	0	0	0	0.00%
Donated Registration Fees	0	0	(100)	0	0	0	0.00%
Grants & Donations	177,013	210,916	110,749	250,000	325,000	325,000	130.00%
Sales of Donated Goods	28,179	0	0	0	0	0	0.00%
Sales of Surplus Assets	18,000	18,000	0	0	0	0	0.00%
Total Restricted	224,005	229,216	110,649	250,000	325,000	325,000	130.00%
Total Revenues	484,563	468,231	354,534	500,777	596,300	596,300	119.08%
Expenditures							
Personnel Expense							
Payroll Taxes	15,284	15,727	13,980	16,674	26,088	26,088	156.46%
Full Time Retirement	11,926	13,502	0	14,245	15,016	15,016	105.40%
Medical	10,971	27,481	15,059	20,879	23,657	23,657	113.30%
Workers Compensation	11,031	7,726	7,048	7,544	7,076	7,076	93.79%
Full Time Salaries	139,372	135,647	89,938	142,452	150,155	150,155	105.40%
Vacation Time	0	135	0	0	0	0	0.00%
Part Time Salaries	101,470	113,865	138,630	107,156	162,321	162,321	151.48%
Part Time Pension	3,845	4,228	4,408	4,018	6,087	6,087	151.48%
Total Personnel Expense	293,899	318,311	269,064	312,969	390,400	390,400	124.74%
Materials and Services							
Cost of Goods Sold	5,492	(1,318)	1,347	2,000	2,000	2,000	100.00%
Communications	10,404	11,241	8,806	8,339	10,679	10,679	128.05%
Equipment Rentals	0	0	4,746	5,000	5,000	5,000	100.00%
Materials & Supplies	18,746	13,694	17,675	17,726	16,500	16,500	93.08%
Uniforms	3,435	4,410	3,490	3,490	5,000	5,000	143.27%
General Services	245,815	294,369	334,622	307,323	321,178	321,178	104.50%
Utilities	48,553	53,892	40,887	47,000	50,000	50,000	106.38%
Repair & Maintenance	8,224	1,618	18,165	17,380	15,000	15,000	86.30%

Desert Recreation District

FY2019 Budget

Golf Enterprise

From 7/1/2018 Through 6/30/2019

(In Whole Numbers)

	3 Years Prior Actual (07/01/2015 - 06/30/2016)	2 Years Prior Actual (07/01/2016 - 06/30/2017)	Current YTD Actual (07/01/2017 - 06/10/2018)	Year End Final Budget (07/01/2017 - 06/30/2018)	Preliminary Budget	Current Period Budget - Adopted Budget	Difference Current vs New Budget
Minor Equipment	0	0	4,135	4,135	0	0	0.00%
Fleet Vehicles	3,075	3,985	3,217	3,101	4,000	4,000	129.01%
Special Fees	7,839	7,597	8,666	9,142	9,300	9,300	101.72%
Computer & Office Equipment	5,419	951	16,071	16,071	450	450	2.80%
Office Supplies	1,069	1,414	800	800	2,400	2,400	299.95%
Travel & Professional Developm	10,306	10,308	20,945	20,945	20,000	20,000	95.48%
Professional Services	0	300	76,169	44,087	50,000	50,000	113.41%
Total Materials and Services	368,379	402,461	559,740	506,540	511,507	511,507	100.98%
Total Expenditures	662,278	720,772	828,804	819,508	901,907	901,907	110.05%
Net Revenue Over/(Under) Expenditures	(177,715)	(252,541)	(474,269)	(318,732)	(305,607)	(305,607)	95.88%

Desert Recreation District

FY2019 Budget

Capital Improvement Projects

From 7/1/2018 Through 6/30/2019

(In Whole Numbers)

	3 Years Prior Actual (07/01/2015 - 06/30/2016)	2 Years Prior Actual (07/01/2016 - 06/30/2017)	Current YTD Actual (07/01/2017 - 06/10/2018)	Year End Final Budget (07/01/2017 - 06/30/2018)	Preliminary Budget	Current Period Budget - Adopted Budget	Difference Current vs New Budget
Revenues							
Restricted							
Sales of Surplus Assets							
Total Restricted	725	1,750	0	0	0	0	0.00%
Capital Revenues							
Developer Fees	156,558	160,996	0	0	159,000	159,000	0.00%
Capital Grants	175,713	269,092	0	0	7,164,614	7,164,614	0.00%
Total Capital Revenues	332,271	430,088	0	0	7,323,614	7,323,614	0.00%
Total Revenues	332,996	431,838	0	0	7,323,614	7,323,614	0.00%
Expenditures							
Personnel Expense							
Payroll Taxes	906	2,940	3,904	3,393	0	0	0.00%
Full Time Retirement	0	3,197	0	3,280	0	0	0.00%
Medical	4,022	6,704	5,096	5,027	0	0	0.00%
Workers Compensation	2,801	1,107	1,432	1,169	0	0	0.00%
Full Time Salaries	24,910	30,850	29,555	32,798	0	0	0.00%
Part Time Salaries	26,752	17,872	41,355	24,253	0	0	0.00%
Part Time Pension	1,081	670	1,551	909	0	0	0.00%
Total Personnel Expense	60,472	63,340	82,894	70,828	0	0	0.00%
Materials and Services							
Materials & Supplies	0	0	55	55	0	0	0.00%
General Services	0	0	345	0	0	0	0.00%
Office Supplies	0	0	36	0	0	0	0.00%
Travel & Professional Developm	0	0	65	0	0	0	0.00%
Professional Services	0	6,200	16,836	16,836	14,800	14,800	87.90%
Total Materials and Services	0	6,200	17,338	16,891	14,800	14,800	87.62%
Capital Outlay							
Computers	105,988	80,151	0	1,914	61,000	61,000	3,187.04%
Machinery & Equipment	112,587	96,894	29,135	21,800	42,500	42,500	194.95%
Building & Park Improvement	849,597	890,786	5,194,741	3,146,027	6,919,163	6,919,163	219.93%
Furniture & Fixtures	15,597	42,246	0	0	0	0	0.00%
Vehicles	0	59,337	55,608	124,834	157,000	157,000	125.76%
Land	100,001	24,744	0	0	0	0	0.00%
Total Capital Outlay	1,183,768	1,194,157	5,279,485	3,294,575	7,179,663	7,179,663	217.92%
Total Expenditures	1,244,240	1,263,698	5,379,717	3,382,295	7,194,463	7,194,463	212.71%

Desert Recreation District

FY2019 Budget

Capital Improvement Projects

From 7/1/2018 Through 6/30/2019

(In Whole Numbers)

	3 Years Prior Actual (07/01/2015 - 06/30/2016)	2 Years Prior Actual (07/01/2016 - 06/30/2017)	Current YTD Actual (07/01/2017 - 06/10/2018)	Year End Final Budget (07/01/2017 - 06/30/2018)	Preliminary Budget	Current Period Budget - Adopted Budget	Difference Current vs New Budget
Net Revenue Over/(Under) Expenditures	(911,244)	(831,859)	(5,379,717)	(3,382,295)	129,151	129,151	(3.81)%

RESOLUTION NO. 18-23

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
DESERT RECREATION DISTRICT
ADOPTING THE FY2019 FINAL BUDGET**

WHEREAS, the Public Resources Code Section 5788 requires the Board to adopt a final budget before August 30 each year, and

WHEREAS, the Board adopted the Preliminary FY2019 Budget on May 23, 2018; and

WHEREAS, the District has complied with the requirements of the state code; and

WHEREAS, certain revisions, corrections and modification to the Preliminary FY2019 Budget have been made.

NOW, THEREFORE, BE IT RESOLVED, that the Desert Recreation District Board of Directors do hereby adopt the FY2019 Final Budget, as set forth herein.

PASSED, APPROVED AND ADOPTED this 13 day of June, 2018 by the following vote:

AYES: Gutierrez, McGalliard, Acosta and Paz

NOES: None

ABSENT: Gilbert


ABSTAIN: None

Desert Recreation District

By:


President of the Board

I hereby certify that the Board of Directors of the Desert Recreation District approved the foregoing Resolution No.18-23 at a regular meeting held on June 13, 2018.


Delia Granados, District Clerk





**PROOF OF
PUBLICATION**

**STATE OF CALIFORNIA SS.
COUNTY OF RIVERSIDE**

DESERT RECREATION DIS/LEGALS
45305 OASIS ST

INDIO CA 92201

I am over the age of 18 years old, a citizen of the United States and not a party to, or have interest in this matter. I hereby certify that the attached advertisement appeared in said newspaper (set in type not smaller than non pariel) in each and entire issue of said newspaper and not in any supplement thereof on the following dates, to wit:

05/19/18

I acknowledge that I am a principal clerk of the printer of The Desert Sun, printed and published weekly in the City of Palm Springs, County of Riverside, State of California. The Desert Sun was adjudicated a Newspaper of general circulation on March 24, 1988 by the Superior Court of the County of Riverside, State of California Case No. 191236.

I declare under penalty of perjury that the foregoing is true and correct. Executed on this 21st of May 2018 in Palm Springs, California.

DECLARANT

Public Notices

PUBLIC NOTICE
Adoption of the Desert Recreation District
FY2019 Final Budget

NOTICE IS HEREBY GIVEN that on May 23, 2018, the District will adopt the FY2019 Preliminary Budget which is available for inspection at the offices of the Desert Recreation District (the "District") located at 45-305 Oasis Street, Indio, California; Contact the District Clerk at (760) 347-3484, fax number (760) 347-4660 with questions.

That the District will hold a Public Hearing on June 13, 2018, at 6:00 p.m. at the Indio Community Center Board Room located at 45-871 Clinton Street, Indio, California 92201 to adopt the FY2019 Final Budget.

Any person wishing to be heard regarding the FY2019 Final Budget may attend and speak at the public hearing or may submit written comments to the address or fax number set out above prior to or at the time of the public hearing. Oral testimony will be heard at the time of the hearing in support of or opposition to the FY2019 Final Budget.

If you do not protest the FY2019 Final Budget at this hearing (orally or in writing) you may be barred from challenging it in the future. **Published: 5/19/18**



Budget Overview

Assumptions

- No compensation policy changes for FY2019
- The new position of Fund Development Director has been added
- The previously unfunded positions of Finance Director and Community Services Director remain unfunded.
- The transition of the current part-time positions to full time for two Maintenance Workers, one Therapeutic Recreation Specialist, one Custodian, one Afterschool Specialist, one Capital Projects Coordinator and one IT Technician
- No changes to fees and charges policy, with membership increase implemented January 2019
- New Community Facility Districts (CFD) will not produce revenue for at least one year and therefore not budgeted.
- No Change in Department Services Provided
- Capital Grants are funded and project expenditures occur within FY2019

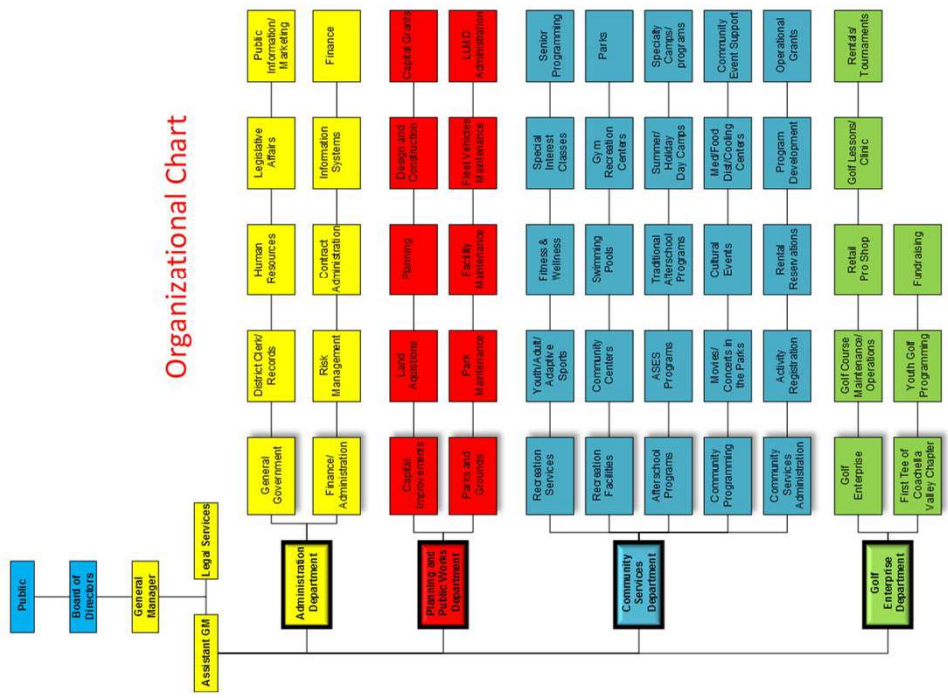


Functional Departments

- Administration
- Public Works and Planning
- Community Services
- Golf Enterprise

FY2019 Authorized FTEs

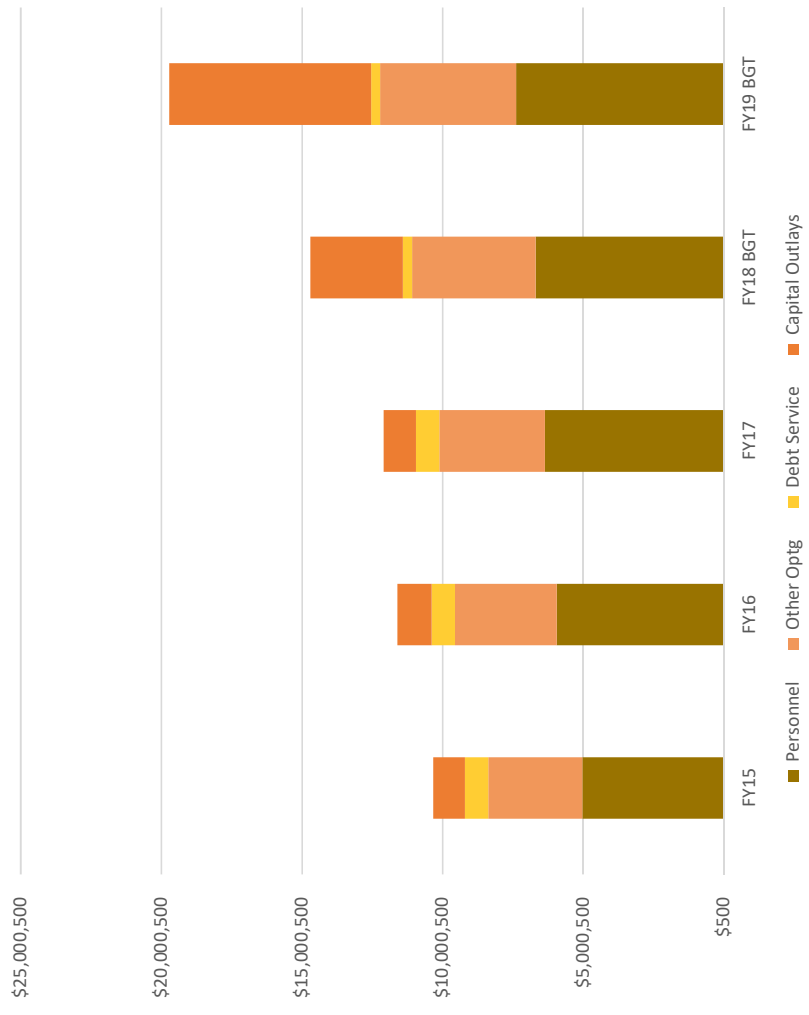
Department	Full Time	Part Time	Total
Administration	12	3	15
Golf Enterprise	2	4.86	6.86
Public Works/Planning	6	1.88	7.88
Community Services	22	96.28	118.28
Total	42	106.02	148.02





Expenditures by Type

Expenditures by Type



Personnel

Total Personnel Expense +10% (\$662,882)

- PT Wages -2%
- FT Wages +20%
- FT Retirement +20%
- Workers Comp -9%
- Medical +32%
- Payroll Taxes +36%
- PT Pension -2%

Operating

Total Operating Expenses +7% (\$347,699)

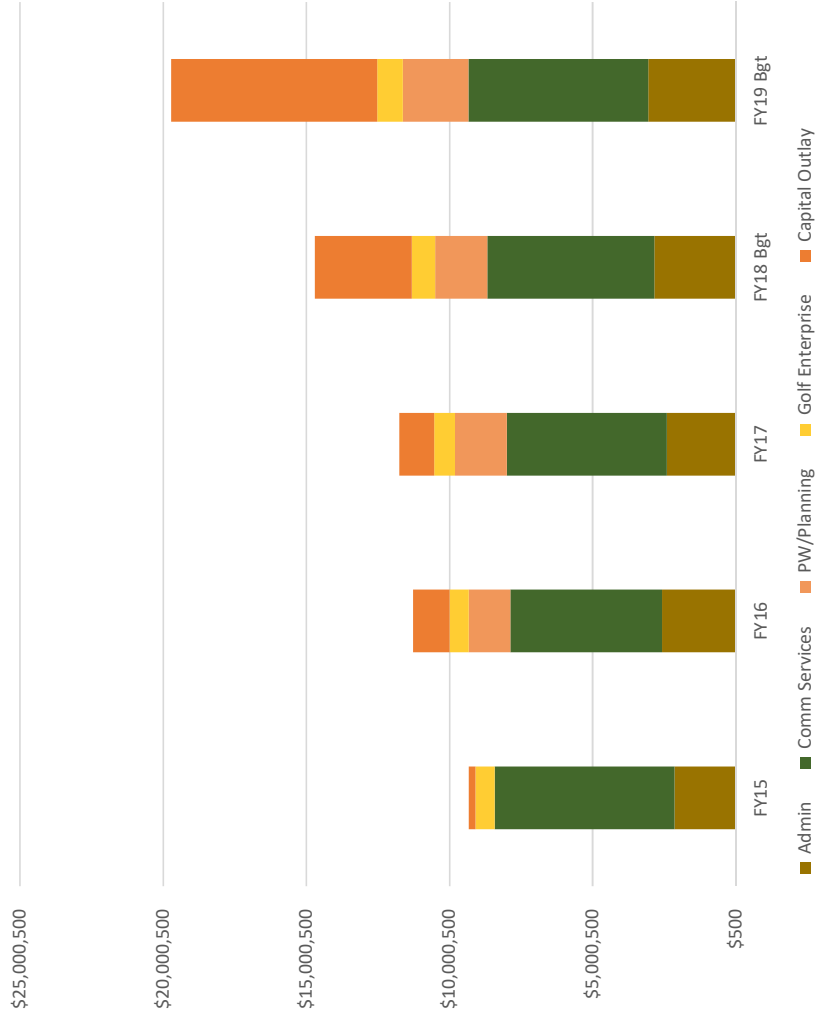
Debt Service/Capital Outlay

No Change in Debt Service
Increased Capital Outlay +217% (3,885,088)



Expenditures by Function

Expenditures by Function



Administration

Total Administration Expense + 8%

Community Services

Total Community Services Expense +8%

Public Works

Total Public Works Expense +26%

Golf Enterprise

Total Golf Enterprise Expense +10%

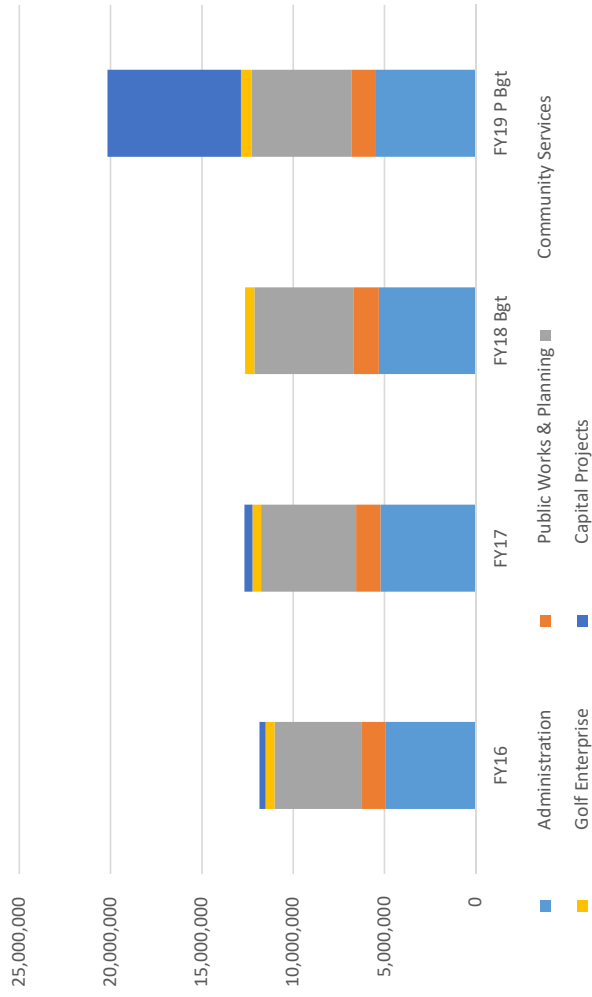
Capital Outlay

Total Capital Outlay +113%



Revenue by Function

Revenue by Function



Administration

Total Administration + 3%

Community Services

Total Community Services 0%

Public Works

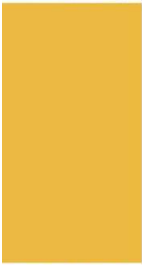
Total Public Works -1%

Golf Enterprise

Total Golf Enterprise +19%

Capital Projects

Total Capital Outlay +\$7,323,614



Revenue by Type

Unrestricted

- Total Unrestricted +0% (\$2,447)
- Property Tax/RDA Passthrough +3%
 - Charges for Service +10%
 - TowerCo 1X revenue

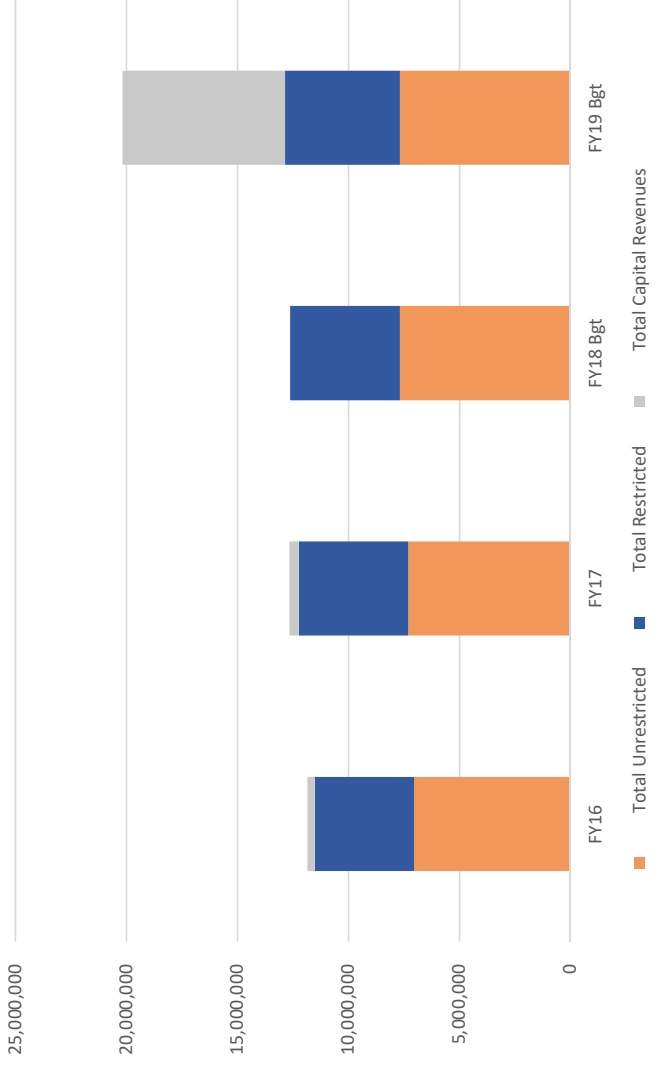
Restricted

- Total Restricted +4% (\$219,868)
- Special Assessments >1%
 - Interagency Agreements +4%
 - Grants +60%

Capital

- Total Capital +\$7,323,614
- Developer Fees 159,000
 - Capital Grants 7,164,614

Revenue by Type





FY2019 vs. FY2018

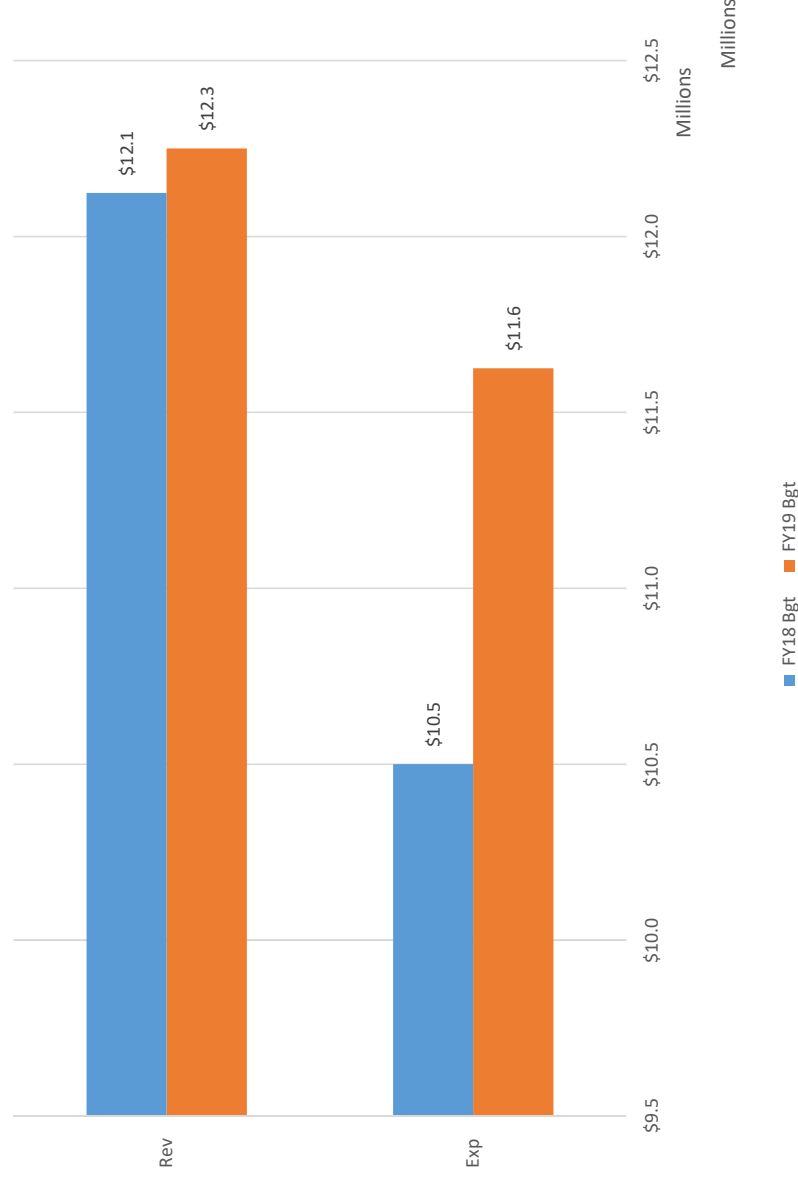
Revenues

1% Increase in operating revenue of \$126,790

Expenditures

11% Increase in operating expense of \$1,124,908

FY18 vs. FY19



Millions



Consolidated Budget

Revenues

Unrestricted Revenues	\$ 7,674,136
Restricted Revenues	\$ 5,172,428
<u>Capital Revenues</u>	<u>\$ 7,323,614</u>
Total	\$20,170,178

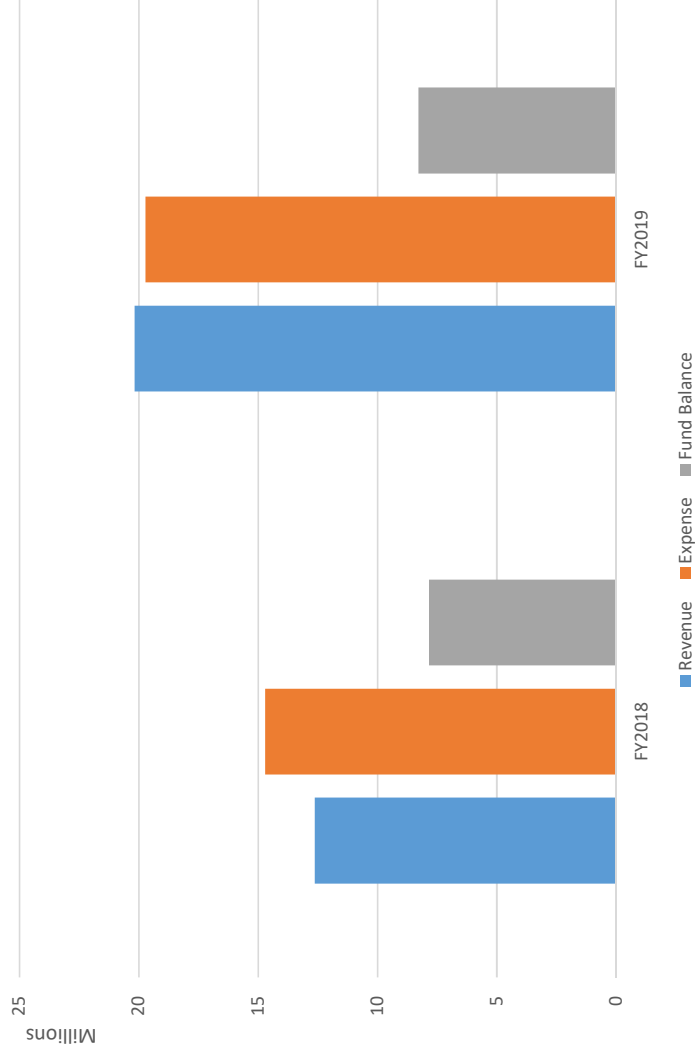
Expenditures

Personnel Expense	\$ 7,377,029
Materials & Services	\$ 4,841,161
Debt Service	\$ 323,593
<u>Capital Outlay</u>	<u>\$ 7,179,663</u>
Total	\$19,271,446

Reserves

Operating	\$ 6,045,892
<u>Capital</u>	<u>\$ 2,245,191</u>
Total	\$ 8,291,083

FY2018 Budget VS. FY2019 Budget





ADMINISTRATIVE OFFICE
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<https://twitter.com/mydrd>