

RIM OF THE WORLD RECREATION AND PARK DISTRICT
FY 2023/24 PROPOSED BUDGET WITH PRIOR BUDGET/ACTUAL COMPARISONS (6/26/23)

	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