

FY 2016-17 Budget

Attachment 2

RIM OF THE WORLD RECREATION AND PARK DISTRICT
FINAL FY 2016/17 BUDGET (6/27/16)

	BUDGET LINE ITEMS	G/L ACCT NUMBER	AUDITED ACTUAL FY 2014/15	FINAL BUDGET FY 2015/16	FINAL BUDGET FY 2016/17	FINAL BUDGET VAR FY 2016/17
	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
Fund Balance/Reserves		300-100	400,827	589,799	630,505	40,706
Revenue						
Special Parcel Tax		500-100	784,182	780,000	780,000	0
Preschool/Childcare Income		500-200	109,010	95,000	86,875	-8,125
Activities Programs - Comm		500-250	0	0	5,000	5,000
Rental Income		500-400	93,865	91,425	109,593	18,168
Recreation Programs - Comm		500-501	79,794	70,000	75,000	5,000
Recreation Programs - Non-Comm		500-502	31,958	34,800	26,000	-8,800
Recreation Programs - Special		500-503	16,676	19,000	17,000	-2,000
Donations & Other Income		500-900	9,346	2,600	2,180	-420
Total Revenue			1,124,831	1,092,825	1,101,648	8,823
Total			1,124,831	1,092,825	1,101,648	8,823
Expense - Service & Supplies						
Advertising - Printing/Publ/Mktg		600-500	5,635	17,000	17,000	0
Bad Debt		600-600	7,828	0	0	0
Bank Charges		600-700	15,385	4,510	3,930	-580
Board Member Expense		600-800	20	300	300	0
Communications		600-900	15,229	10,040	12,876	2,836
Equipment and Supplies		700-300	10,973	12,500	13,000	500
Auto Expense		700-400	9,340	12,000	9,500	-2,500
Professional Services		700-500	33,711	47,805	40,000	-7,805
Program Instructors (1099)		700-601	58,427	49,000	60,000	11,000
Program Expenses - Other		700-603	255	5,400	3,400	-2,000
Recreation Programs Expense		700-650	778	660	900	240
Recreation Non-Commission		800-610	8,512	8,100	8,500	400
Special Programs		700-620	16,247	13,550	18,000	4,450
Special Event Programs		700-630	16,158	20,500	20,000	-500
License Fees		700-800	0	210	242	32
Insurance		700-900	31,133	36,790	38,400	1,610
Activities/Preschool/Childcare Expense		800-100	8,553	8,580	5,460	-3,120
Building Loan Payment		800-300	42,121	48,695	48,720	25
Meals & Entertainment		800-400	909	600	1,000	400
Memberships		800-500	5,860	6,000	6,000	0
Mileage		800-600	1,201	1,500	1,800	300
Miscellaneous Expense		800-450	1,863	2,600	2,060	-540
Rent/Lease of Equipment		800-800	6,895	17,200	8,000	-9,200
Postage		800-900	501	1,000	600	-400
Facilities Rental Charge		900-200	935	4,200	3,800	-400
Facility Repairs & Maintenance		900-300	52,084	41,800	135,800	94,000
Elections		800-700	0	50,000	0	-50,000
Travel		900-600	4,501	5,800	10,000	4,200
Utilities		900-700	46,853	54,845	54,864	19
Equipment Repairs/Maintenance		900-800	8,746	12,325	8,560	-3,765
SB CERA debt payments		800-310	33,460	33,460	33,480	20
Total Service & Supplies			444,113	526,970	566,192	39,222
Compensation & Benefits		600-100	491,746	525,149	525,533	384
Total Expenditures			935,859	1,052,119	1,091,725	39,606
Contingency/Carry forward			188,972	40,706	9,923	-30,783
Total Contingencies and Reserves			188,972	40,706	9,923	-30,783
Total Appropriations			1,124,831	1,092,825	1,101,648	8,823
Net Changes to New General/Other Reserves			0	229,800	0	-229,800
Net Change in Non-Reserve Fund Balance			0	-229,800	0	229,800
Non-Reserve Fund Balance, end of year		300-100	476,670	287,576	297,499	9,923
Total Reserves Balance, end of year		300-410	113,129	342,929	342,929	0
Total Reserves and Fund Balance, end of year		300-400	589,799	630,505	640,428	9,923



RESOLUTION No. 06272016-A

A RESOLUTION OF THE GOVERNING BOARD OF
THE RIM OF THE WORLD RECREATION AND PARK DISTRICT,
COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, ADOPTING THE
FINAL 2016/2017 BUDGET, SPECIAL ASSESSMENT, AND APPROPRIATIONS
LIMIT FOR SUBMITTAL TO THE COUNTY AUDITOR/CONTROLLER'S OFFICE.

WHEREAS, the Board of Directors of the Rim of the World Recreation & Park District meeting on June 27, 2016, hereby determines that it is in the best interest of the District to adopt the 2016/2017 Final Budget and Special Assessment; and

WHEREAS, the Budget categories are as follows in the amounts reflected; and

Expenditures

Compensation and Benefits	\$ 525,533
Service and Supplies	\$ 566,192
Contingency Reserve	\$ 9,923
Total	\$1,101,648

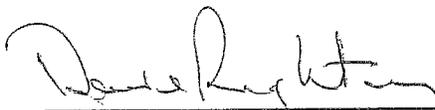
Revenue

Special Parcel Tax (\$22.00 per parcel)	\$ 780,000
Fees & Charges	
Childcare/Activities Income	\$ 91,875
Rental Income	\$ 109,593
Recreation Programs Commission	\$ 75,000
Recreation Programs Non-Commission	\$ 26,000
Special Events/Other	\$ 19,180
Total	\$1,101,648

WHEREAS, the Board of Directors has determined that the 2016/2017 Budget is within the Appropriations Limit and that, due to requirements of the District operations, the Special Assessment shall be \$22.00 per parcel; and

NOW, THEREFORE, the Board of Directors of the Rim of the World Recreation & Park District does hereby submit the 2016/2017 Budget to the San Bernardino County, Auditor/Controller's Office.

PASSED, APPROVED AND ADOPTED this 27th day of June, 2016



Dave Roughton, Chairman of the Board

Attest 

Lawrence Mainez, Secretary