

**ISLA VISTA RECREATION AND PARKS DISTRICT**

Fiscal Year 2017-2018 APPROVED FINAL BUDGET	2015-2016 ACTUALS	2016-2017 ACTUALS	GENERAL FUND PROGRAMS					2017-2018 FINAL BUDGET
			RECREATION 1000	OPERATIONS 2000	RANGER 5000	GROUNDS 7000	BOARD 9000	
<b>Revenues</b>								
<b>Available Cash From FY 2016/2017</b>								
Unrestricted Cash	391,725	167,448		261,553				261,554
Allocate from Operations Program			124,181	(926,013)	6,850	773,596	21,386	-
<b>Restricted Funds:</b>								
5875 -- Children's Shade Structure		30,000		-		56,571		56,571
5875 -- Remembrance Garden	14673	500		(0)		14,048		14,048
5875 -- Freebox	500	212		-				
5875 -- Mutt Mitts		3,845		(3,500)		3,500		
5875 -- Signage		1,831		-				
Vehicle Replacement Reserve		-		-		30,000		30,000
<b>Total Restricted Funds:</b>	<b>15,173</b>	<b>36,388</b>	<b>-</b>	<b>(3,500)</b>	<b>-</b>	<b>104,119</b>	<b>-</b>	<b>100,619</b>
<b>Total Cash From FY 2016/2017</b>	<b>406,898</b>	<b>203,836</b>	<b>124,181</b>	<b>(667,960)</b>	<b>6,850</b>	<b>877,715</b>	<b>21,386</b>	<b>362,172</b>
<b>Taxes</b>								
<b>County Property Tax Allocations</b>								
3010 -- Property Tax-Current Secured	83,353	84,611		85,000				85,000
3011 -- Property Tax-Unitary	2,246	2,266		2,000				2,000
3015 -- PT PY Corr/Escapes Secured	(773)	2,308		-				
3020 -- Property Tax-Current Unsecd	16,319	16,855		16,500				16,500
3023 -- PT PY Corr/Escapes Unsecur		196		-				
3027 -- RDA Dissolution Proceeds	-			-				-
3040 -- Property Tax-Prior Secured	804	621		500				500
3050 -- Property Tax-Prior Unsecured	512	166		-				-
3054 -- Supplemental Pty Tax-Current	2,228	2,622		2,000				2,000
3056 -- Supplemental Pty Tax-Prior	36	4		-				-
<b>Total County Property Tax Allocations</b>	<b>104,726</b>	<b>109,649</b>	<b>-</b>	<b>106,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106,000</b>
<b>3066 -- Special Tax Assessments</b>								
-- 1984 Bedroom Special Tax	47,694	62,876		62,900				62,900
-- 1997 Door Tax	814,996	867,850		888,398				888,398
-- Projected Measure O Tax		-	64,090	-		192,269		256,358
<b>Total Special Tax Assessments</b>	<b>862,690</b>	<b>930,726</b>	<b>64,090</b>	<b>951,298</b>	<b>-</b>	<b>192,269</b>	<b>-</b>	<b>1,207,656</b>
<b>Total Taxes</b>	<b>967,416</b>	<b>1,040,375</b>	<b>64,090</b>	<b>1,057,298</b>	<b>-</b>	<b>192,269</b>	<b>-</b>	<b>1,313,656</b>
<b>Use of Money and Property</b>								
3380 -- Interest Income	2,650	3,685		3,000				3,000
3381 -- Unrealized Gain/Loss Invstmnts	2,304	(3,387)		-				-
3409 -- Other Rental of Bldgs and Land	15,000	1,500		-				-
<b>Total Use of Money and Property</b>	<b>19,954</b>	<b>1,798</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>
<b>Intergovernmental Revenue-State</b>								
4220 -- Homeowners Property Tax Relief	2,407	2,535		2,000				2,000
4272 -- SB 90 Mandated Costs	42,705	-		-				-
<b>Total Intergovernmental Revenue-State</b>	<b>45,112</b>	<b>2,535</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>
<b>Intergovernmental Revenue-Other</b>								
4840 -- Other Governmental Agencies	340,721	399,114		375,000				375,000
<b>Total Intergovernmental Revenue-Other</b>	<b>340,721</b>	<b>399,114</b>	<b>-</b>	<b>375,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>375,000</b>
<b>Charges for Services</b>								
5658 -- Site Use Fee	10,271	12,514		12,000				12,000
5661 -- Park & Rec Fee-Concessions	860	896	800	-				800
5679 -- Park & Rec Fee-Other Park Srv	40,222	40,904		40,000				40,000
5736 -- Administrative Revenue (SBC)	-	-		-				-
<b>Total Charges for Services</b>	<b>51,352</b>	<b>54,313</b>	<b>800</b>	<b>52,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,800</b>
<b>Miscellaneous Revenue</b>								
5895 -- Other-Donations	18,803	41,033	1,000	46,000				47,000
5909 -- Other Miscellaneous Revenue	26,252	26,040		331	20,000			20,331
<b>Total Miscellaneous Revenue</b>	<b>45,056</b>	<b>67,073</b>	<b>1,000</b>	<b>46,331</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>67,331</b>
<b>Total Revenues</b>	<b>1,876,509</b>	<b>1,769,043</b>	<b>190,070</b>	<b>867,669</b>	<b>26,850</b>	<b>1,069,984</b>	<b>21,386</b>	<b>2,175,960</b>
<b>Expenditures</b>								
<b>Salaries and Employee Benefits</b>								
6100 -- Regular Salaries	699,061	723,934	85,390	356,578	-	336,811	-	778,779
6200 -- Extra Help and/or Labor	58,448	64,012	8,000	7,000	20,000	25,000	15,000	75,000
6400 -- Retirement Contribution	80,431	89,295	11,488	48,435	-	46,355	-	106,278
6500 -- FICA Contribution	3,440	3,868	496	434	792	1,688	930	4,340
6550 -- FICA/Medicare	11,101	11,194	1,392	5,254	185	5,261	218	12,311

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			RECREATION 1000	OPERATIONS 2000	RANGER 5000	GROUNDS 7000	BOARD 9000	
6600 -- Health Insurance Contrib	63,417	80,032	200	40,800	-	51,000	-	92,000
6700 -- Unemployment Ins Contribution	5,119	4,561	841	3,272	180	3,211	135	7,639
6900 -- Workers Compensation	24,367	27,701	2,733	12,194	588	10,608	441	26,564
<b>Total Salaries and Employee Benefits</b>	<b>945,385</b>	<b>1,004,597</b>	<b>110,541</b>	<b>473,968</b>	<b>21,745</b>	<b>479,934</b>	<b>16,724</b>	<b>1,102,912</b>
<b>Services and Supplies</b>								
7005 -- Advertising/Marketing Expense	1,759	396		400				400
7010 -- Agricultural	2,210	1,763		-		3,500		3,500
7030 -- Clothing and Personal	2,696	2,310	150	200	150	2,500		3,000
7050 -- Communications	1,524	1,193	200	1,100	100	100		1,500
7053 -- Telephone Service Local	3,149	2,596		2,700				2,700
7054 -- Telephone Service Long Dist	557	667		800				800
7060 -- Food		1,805	2,500	-				2,500
7070 -- Household Supplies	7,630	1,927		-		2,000		2,000
7080 -- Janitorial Services	23,133	28,265		1,500		28,500		30,000
7090 -- Insurance	17,200	17,614	1,800	8,300	400	7,200	300	18,000
7099 -- Recruiting Expense		1,081	830	80	80	10		1,000
7120 -- Equipment Maintenance	22,291	18,688		20,000		20,000		40,000
7121 -- Operating Supplies	6,782	1,968	100	100	800	1,500		2,500
7122 -- Equipment Maint Contracts	1,984	1,931		2,000				2,000
7123 -- IT Hardware Maintenance	16,461	14,221		17,500				17,500
7200 -- Structure & Ground Maintenance	45,336	36,854		-		72,548		72,548
7324 -- Audit and Accounting Fees	17,070	27,951		25,000				25,000
7430 -- Memberships	6,552	7,849		8,000				8,000
7440 -- Miscellaneous Expense	-	-		44,744				44,744
7450 -- Office Expense	4,044	3,116	100	3,250	100	100	50	3,600
7451 -- Postage	101	124		150				150
7454 -- Books & Subscriptions	245	63		-				-
7455 -- Printing Expense		1,700		1,500				1,500
7456 -- IT Hardware Purchase		811		2,500				2,500
7460 -- Professional & Special Service	19,388	15,319		147,350	2,650			150,000
7506 -- Administrative Expense (SBC)	2,084	54,681		-				-
7507 -- ADP Payroll Fees	10,615	14,297	1,450	4,938	725	5,075	1,813	14,000
7508 -- Legal Fees	5,275	11,100		50,000				50,000
7510 -- Contractual Services	8,215	8,092	3,000	5,500	-	1,500	-	10,000
7530 -- Publications & Legal Notices	219	884		500			300	800
7540 -- Rents/Leases-Equipment	-	3,660		3,800		700		4,500
7546 -- Administrative Expense	641	758	610	190				800
7580 -- Rents/Leases-Structure	8,550	4,485		5,100				5,100
7630 -- Small Tools & Instruments Purchases	-	5,176		200		5,800		6,000
7650 -- Special Departmental Expense	3,836	225		-				-
7653 -- Training Fees & Supplies	635	785	500	2,000	100	200	1,200	4,000
7659 -- Purchase of Social Service	3,977	2,219	2,500	-				2,500
7669 -- Cost Allocations	14,872	15,162		16,000				16,000
7700 -- Projects	-	175		-				-
7730 -- Transportation and Travel	3,292	2,677	1,000	3,000			1,000	5,000
7731 -- Gasoline-Oil-Fuel	4,413	4,869	700	-		4,500		5,200
7761 -- Electricity	5,552	5,268		2,500		3,000		5,500
7762 -- Natural Gas	248	251		300				300
7763 -- Water	35,964	41,529		500		69,500		70,000
7764 -- Refuse	13,183	12,770		2,500		11,500		14,000
<b>Total Services and Supplies</b>	<b>321,682</b>	<b>379,274</b>	<b>15,440</b>	<b>384,202</b>	<b>5,105</b>	<b>239,733</b>	<b>4,663</b>	<b>649,142</b>
<b>Total Operating Expenditures</b>	<b>1,267,067</b>	<b>1,383,872</b>	<b>125,981</b>	<b>858,169</b>	<b>26,850</b>	<b>719,667</b>	<b>21,386</b>	<b>1,752,054</b>
<b>Non-operational expenditures</b>								
7830 -- Interest Expense	-	-		-				-
7860 -- Contrib To Other Agencies	-	-		13,000				13,000
<b>Total Non-operational expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,000</b>
<b>Capital Expenditures</b>								
8200 -- Structures&Struct Improvements	-	8,021		-		100,000		100,000
8700 -- Construction in Progress	-	-		-				-
9730 -- Vehicle Replacement Allotment	6,000	6,000		-		6,000		6,000
<b>Total Capital Expenditures</b>	<b>6,000</b>	<b>14,021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106,000</b>	<b>-</b>	<b>106,000</b>

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			RECREATION 1000	OPERATIONS 2000	RANGER 5000	GROUNDS 7000	BOARD 9000	
<b>*Restricted Funds Expenditures</b>								
Projected Measure O Expenditures		-	64,090	-		192,269		256,358
Mutt Mitts		3,312		(3,500)		3,500		
Rememberance Garden		1,334		-		18,548		18,548
9730 -- Vehicle Replacement		-		-		30,000		30,000
<b>Total Restricted Funds Expenditures</b>	<b>-</b>	<b>4,646</b>	<b>64,090</b>	<b>(3,500)</b>	<b>-</b>	<b>244,317</b>	<b>-</b>	<b>304,906</b>
<b>Total Non-Operating Expenditures</b>	<b>6,000</b>	<b>18,666</b>	<b>64,090</b>	<b>9,500</b>	<b>-</b>	<b>350,317</b>	<b>-</b>	<b>423,906</b>
<b>Total Expenditures</b>	<b>1,273,067</b>	<b>1,402,538</b>	<b>190,070</b>	<b>867,669</b>	<b>26,850</b>	<b>1,069,984</b>	<b>21,386</b>	<b>2,175,960</b>
<b>Year End Balance</b>	<b>603,442</b>	<b>366,505</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>0</b>

**RECAP:**

<b>Total Revenues</b>	<b>1,876,509</b>	<b>1,769,043</b>	<b>190,070</b>	<b>867,669</b>	<b>26,850</b>	<b>1,069,984</b>	<b>21,386</b>	<b>2,175,960</b>
Total Operating Expenditures	(1,267,067)	(1,383,872)	125,981	858,169	26,850	719,667	21,386	1,752,054
Total Non-Operating Expenditures	(6,000)	(18,666)	64,090	9,500	-	350,317	-	423,906
Total Expenditures	(1,273,067)	(1,402,538)	(190,070)	(867,669)	(26,850)	(1,069,984)	(21,386)	(2,175,960)
<b>Year End Balance</b>	<b>603,442</b>	<b>366,505</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Required Reserves</b>	<b>636,534</b>	<b>838,647</b>	<b>62,990</b>	<b>429,085</b>	<b>13,425</b>	<b>359,834</b>	<b>10,693</b>	<b>876,027</b>