





Annual Budget Fiscal Year 2017

Adopted July 27, 2016

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OUR MISSION

Our team maintains quality park and recreation facilities; program and services; and facilitates leisure opportunities so all residents will receive personal, social and economic benefits.

OUR VISION

Through a community collaborative approach, DRD will provide quality, barrier-free and safe recreational activities that contribute to the overall wellness of the citizens of the Coachella Valley; encourage healthy lifestyles and positive out-of-school activities; and facilitate, coordinate, and plan for recreation facilities and trails.

OUR VALUES

Integrity

Consistently doing the right thing.

Respect

Mutual understanding and equal consideration of others.

Excellence

Continuously striving for perfection.

Teamwork

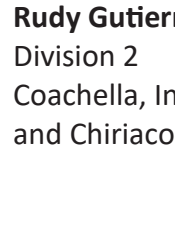
Working together to achieve a common goal.

BOARD OF DIRECTORS



Silvia Paz - President

Division 1
Thermal, Mecca, Oasis,
North Shore, Vista Santa
Rosa, 100 Palms, Indio and
La Quinta



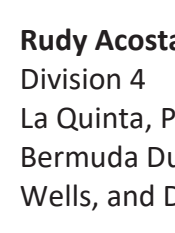
Rudy Gutierrez – Director-

Division 2
Coachella, Indio Hills, Indio
and Chiriaco Summit



Joanne Gilbert - Director

Division 3
Indio



Rudy Acosta - Director

Division 4
La Quinta, Palm Desert,
Bermuda Dunes, Indian
Wells, and Desert Palms



Laura McGalliard - Vice President

Division 5
Palm Desert, Thousand
Palms, and Rancho Mirage



ADMINISTRATION

Kevin Kalman, General Manager

Barb Adair, Assistant General Manager

Delia Granados, District Clerk

Marie Sanchez, HR Administrator

Nataniel Rodriguez, HR Technician

Sonya Galvez, Accounting Supervisor

Margo Sanchez, Accounting Technician

Raquel Solomon, IS Administrator

Noelle Furon, Marketing & Public Information Officer

Manual Rios, Office/Records Clerk

DIRECTORS

Dennis Coleman, Director of Finance & Administration

Troy Strange, Director of Planning & Public Works

Tim Skogen, Executive Director, First Tee of the Coachella Valley

SUPERVISORS

Tatiana Hinkle, Indio, La Quinta, Bermuda Dunes, Indio Hills, Gymnastics

Maureen Archuletta, Palm Desert, Aquatics, After School Programs

Karina Rodriguez, Coachella, North Shore, Oasis, Thermal, Mecca

Edward Moore, Parks and Grounds

Please direct any comments or questions regarding this report to our administrative offices located at:

Desert Recreation District
45-305 Oasis Street
Indio, CA 92201
760-347-3484



Budget Recognition

The Finance professionals at the Desert Recreation District (District) are members of the California State Municipal Financial Officers (CSMFO). CSMFO is California's premier statewide association for municipal finance professionals. This includes employees and elected or appointed officials who are involved in government finance for cities, special districts and counties in California.

The CSMFO comprises over a thousand members from across the State who promote excellence in financial management through innovation, continuing education and the professional development of its members. CSMFO members are deeply involved in the key issues facing cities, special districts and counties. Members value honesty and integrity, and strive to adhere to the highest ethical standards.

The District has previously received a Meritorious Budget Award in the Operating Budget from the California Society of Municipal Finance Officers. The award is one of the highest forms of recognition in government budgeting. The CSMFO uses a 41-point measurement criteria to assess the thoroughness and transparency of the written budget. The budget document is judged as a policy document, operations guide, financial plan and communications device.

Among the criteria used to judge the effectiveness of the budget document, CSMFO requires:

- Highlight major changes in service of funding levels
- Major organization priorities
- Budget process explained
- Basis for assumption in key revenue estimates
- Summary of revenue, by fund, with at least the prior two years
- Summary of expenditures, by department, organization, program, with at least the two prior years

We believe the current budget meets the highest principles and standards of governmental budgeting. This budget will be submitted to CSMFO to determine its eligibility for another award.





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SECTION 1 – BUDGET MESSAGE





June 28, 2017

Residents of the Desert Recreation District

President Sylvia Paz

Vice President Laura McGalliard

Director Rudy Acosta

Director Rudy Gutierrez

Director Joanne Gilbert

To the Residents, Honorable President and Directors of the Board:

It is my pleasure to present the Desert Recreation District's Operating and Capital Budgets for fiscal year 2018. This budget document incorporates all of the District programs, capital improvement projects, and services consistent with the growing and diversified needs of the District's residents. Several years of declining property tax revenue, deferred maintenance on aging infrastructure and a growing demand for additional recreation facilities and services required the District to refocus the organization and reprioritize the use of its limited resources. In 2013 and 2014 the District Board worked with our residents, partners, stakeholders and staff to establish a new strategic direction essential to the District's long term success in what appears to be the "new norm." Guided by our Mission and Vision, 2013 Strategic Plan and 2014 Community Parks and Recreation Master Plan the District has continued to build on its progress realigning the organization as an essential service provider in the Coachella Valley.

1.01 ABOUT DESERT RECREATION DISTRICT AND ITS SERVICES

Formed in 1950 under authority of the California Public Resources Code Sections 5780 et seq., Desert Recreation District, formerly known as Coachella Valley Recreation and Park District, has served Coachella Valley for 67 years. Desert Recreation District provides recreational opportunities and services for the residents of the Coachella Valley, located in Eastern Riverside County, California. These services include organizing recreational programs, maintaining parks and recreational facilities and managing capital improvement projects.

The District is governed by a Board of five Directors elected by District residents. Directors serve staggered four year terms with elections every two years. The Board is responsible for the long term direction of the District, establishing

policies and appointing the General Manager and officers of the Board. The Board meets regularly on the second and fourth Wednesday of each month.

The District is organized into four departments: Administration, Public Works and Planning, Community Services, and the Golf Enterprise. Personnel under policy oversight of the Board of Directors are the following:

Department	Full-time FTEs	Part-time FTEs	% of Total
Administration	5.00	1.19	4.5%
Public Works & Planning	2.00	2.73	3.4%
Community Services	19.00	93.09	81.6%
Golf Enterprise	2.00	3.75	2.7%
Total	35.00	102.37	100.0%

The District remains committed to being the employer of choice. The District provides a positive workplace, world class customer service, teamwork, and support from management. The District’s team is comprised of thirty-seven full time employees and more than 200 part time and seasonal employees. This equates to 137.37 full time equivalents (FTEs).

1.02 ECONOMIC GROWTH

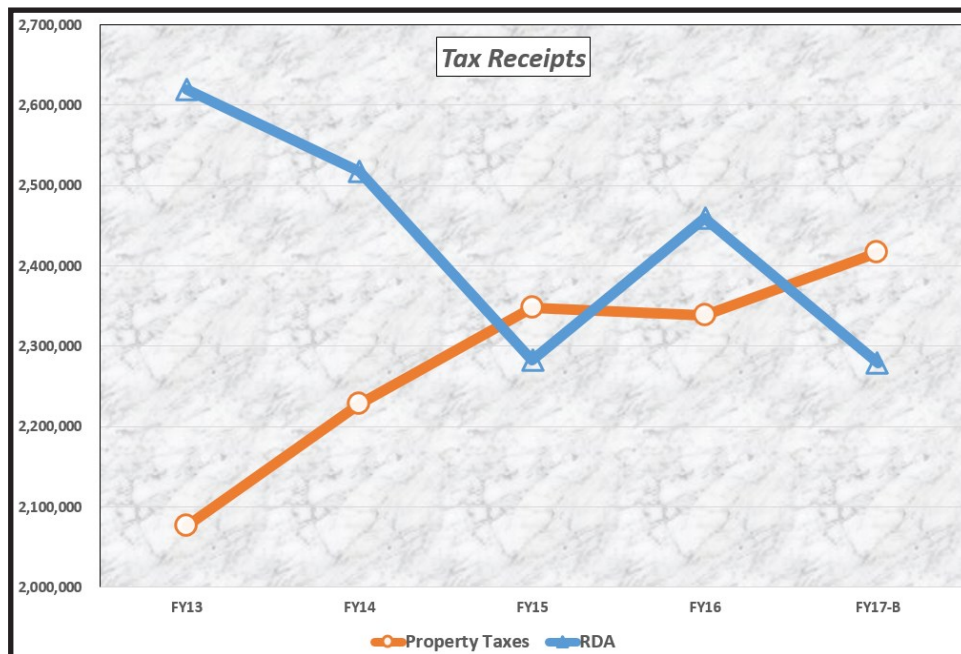
With the slow economic recovery underway and the dissolution of redevelopment agencies, the District is seeing growth in property tax revenues once again. The county auditor controller’s office has projected a 5% increase in assessed valuation for FY2018. This comes of the heel of a 5.1% increase in 2015, 2.4% increase in FY2016 and 5% increase in FY2017 based on actual tax receipts received by the District. It appears if this trend continues we will reach pre-recession assessed valuation by next fiscal year.

Additionally, the portion of District property tax revenue redirected by the state to fund the redevelopment agencies of the cities and county are slowly starting to return to the District. As the obligations of the former redevelopment agencies are paid down we will continue to see increases in returned tax increment. It will take many years for the District to see the full value of its diverted property tax increment returned. However, we have and will continue to see, one-time disbursements of revenues as the assets of the former redevelopment agencies are liquidated. These one-time disbursements have been set aside for one-time expenditures such as capital projects as they cannot be relied on for ongoing maintenance and operations purposes.

Developer fees derived from new residential development in the unincorporated areas of the District are the primary resource used for funding new infrastructure. Unfortunately, residential development

Desert Recreation District

has been virtually nonexistent requiring the District to seek other sources of revenue to fund the development of new and replacement of old infrastructure. Through the reorganization of the District, strategic uses of its existing resources, aggressively pursuing capital grants and successful forging of public/public and public/private partnerships the District has been able to realize its infrastructure goals. While the process has been slow, efforts are paying off and will result in the first new community parks built by the District in over a three decades.



1.03 PRESSURES AND CHALLENGES

The FY2018 Budget presents a structurally balanced spending plan for the short term. However, there are several pressures and challenges that will impact the District's long-term sustainability if we do not address them in a timely manner.

The most significant pressure is the increasing demand for District services. Due to the recession, District staffing was reduced out of necessity. Because personnel-related costs outpaced revenue growth following the recession, we had refrained from adding positions. As a result, the District has a nearly 33% smaller full-time workforce now compared to six years ago, despite a population that has continued to increase during that same period. We have used technology, reorganized departments and implemented different staffing models to meet service demands as cost effectively as possible; however, the pressure continues, especially with many new and increasing demands on the organization such as: demand for new services and parks in underserved areas, city and county departments reducing expenditures on parks and recreation services, and our continually aging infrastructure.

We have made great progress in addressing the funding needs for the District's infrastructure, but there is still more work to do. As a result of the aforementioned restructuring and subsequent reallocation of District resources, we have been able to reserve over a million dollars of current year operating revenues to continuously replenish our Capital In-

frastructure and Replacement Fund. Additionally, in FY2014, we capitalized on historically low interest rates and re-financed our debt saving \$1.2 million in interest and reducing the term of our commitments by 12 years freeing future resources sooner.

This has allowed the District to reinvest over \$5 million into its existing infrastructure over the past four years. Some of the major projects include renovation of the Indio Community Center and Gymnasium, replacement of the Clubhouse at our Golf Center at Palm Desert, completion of the North Shore Fitness Center, acquisition and demolition of the Old Oasis Elementary School (future Oasis Community Park site), completion of Huerta de Mecca Park, acquisition of the future North Shore Community Park site, acquisition of the future Thermal Community Park site, acquisition of the future Thousand Palms Legacy Community Park site, planning for the Palm Desert Community Center renovation, Northshore Community Park and replacement of Pawley Pool Family Aquatics Center.

The District has also tackled many smaller improvements that had been previously deferred including parking lot slurry sealing and striping, additional shade structures, water conservation through ornamental turf removal and irrigation system retrofits, energy saving lighting retrofits, and painting of facilities.

Unfortunately, this only scratches the surface on the financial commitment required to repair and/or replace many of our older facilities and does nothing to meet the demand for new facilities. As a result, the District allocated funding in FY2016 for a feasibility study to determine support, or lack thereof, for one or several revenue measures to meet the growing demand and increasing cost of doing business. It is likely the District will pursue a revenue measure in the November 2018 election to ensure the District can not only sustain, but continue to expand, its quality of life enhancing services for its residents.

The District is currently looking to leverage existing resources to finance the approximately \$30 million required to execute the existing capital improvement projects requested by our residents. The District is pursuing traditional tax exempt financing, federal rural infrastructure financing, and new market tax credits to augment its aggressive pursuit of capital grant funds.

As a service organization, employee salaries and benefits are the largest component of the District's operating expenditures, accounting for 40% (down from 59% pre reorganization), of the total budget. We have made considerable



Desert Recreation District

progress toward containing this growth which has been central to achieving structural balance in the District's budget over the short and long term. In particular, the District has:

- Ended employer paid post-employment medical benefits to reduce future liability.
- Reduced the caps on compensated absences to reduce future liability.
- Eliminated compensation at separation for unused sick leave.
- Implemented a defined contribution for medical insurance premiums capping the District's share of rising health coverage costs.
- Established and funded an Other Post Employment Benefit trust account to pay the existing future liability associated with post-employment medical benefits.
- Reduced maximum hours to be worked by part-time permanent team members.
- Reduced Defined Contribution to Retirement 2.5% and instituted a 2.5% match to deferred compensation requiring team member participation for employer funding.
- Reduced employer paid contribution to medical, dental and vision benefits.

We must continue to be vigilant and focused because the costs for our largest benefit, medical insurance, is driven by factors outside of our control. District is no longer considered a large group employer with aggregate pricing. Premiums are now based on each covered individual's age which increases the cost significantly for older team members and those with dependents. The District's share of premiums has been capped through the implementation of a defined contribution. However, the team members will be impacted greatly as premium cost continue to rise. For 2018, the District was faced with a 23% increase to premiums. As a result the District has selected a different carrier and will begin phasing in team member cost sharing on dependent coverage over the next two fiscal years. This may impact the District's ability to remain competitive in the employment market presenting additional expense related to team member retention.

The continuously changing and unfolding impact of the Affordable Care Act (ACA) has had a significant impact on how the District utilizes its human resources. As the ACA exists today, the District has been forced to limit the number of hours our part time employees can work. The implementation of the Healthy Families Healthy Workplace Act has also increased our personnel cost with mandated paid sick leave for part time and seasonal personnel. For 2017 through 2022 the major impact will come from the incremental increase in California minimum wage to \$15 per hour, directly affecting approximately 70% of the District's workforce. The District commissioned a comprehensive compensation and benefits study in order to plan for the impact of the new minimum wage mandate and annual double digit increases in medical premiums we have been experiencing. As a result the District has implemented a five year transition plan accounting for the increase in minimum wage, maintaining adequate relational separations between employee classes and adjusting all classifications to the current market.

1.04 OVERVIEW OF THE BUDGET

There are three key elements to the District's budget that illustrate the financial picture of the District: revenues, expenditures and reserves. The following sections discuss the highlights, key assumptions and changes included in the budget for each of these elements. It is important to note these elements are budgeted into specific funds, such

as the Special Assessment Fund and the Enterprise Fund, primarily to ensure that revenues restricted to specific purposes are spent for those purposes.

While the discussion here is not organized by fund, this important structure is reflected in the budget document. Detailed discussions about revenues, expenditures and reserves by specific fund are included with the financial plans. Below is a look back at the FY2017 Consolidated Actuals and FY2018 Consolidated Budget:

FY2017 Actuals Review:

- Consolidated revenue is \$11.84 million
- Consolidated expenditures total \$11.56 million
- Estimated contribution to reserves is \$282,000
- Capital Improvement Plan (CIP) totals more than \$1.22 Million

FY2018 Budget Overview:

	FY2016	FY2017	% Change
Total Revenue	\$11.8M	\$12.4M	+5.5%
Operating Revenue	\$11.5M	\$11.8M	+3.3%
Total Expenditures	\$11.6M	\$16.0M	+38.1%
Operating Expenditures	\$10.3M	\$11.0M	+6.9%
Operating Surplus	\$1.3M	\$1.0M	-21.5%
Capital Improvements	\$1.0M	\$4.9M	+491%
Community Services Budget	\$4.8M	\$5.3M	+10.6%
Personnel Expenses	\$5.9M	\$6.4M	+8.5%
Taxes as a % of Total Revenues	41.3%	37.7%	-3.6%

- Consolidated revenue is \$12.44 million
- Consolidated expenditures total \$15.96 million
- Estimated draw on reserves is \$3.52 million
- Capital Improvement Plan (CIP) Budget totals more than \$4.90 million

1.5 GOALS AND OBJECTIVES

In 2011 the District needed to make significant changes in the way it delivered services in order to not only survive, but to thrive. District relationships were at an all-time low with the cities, county and service community within the District. All agencies were facing financial strain with state takeaways, a failing economy, dissolution of redevelopment agencies, and significantly decreased property values. Additionally, the majority of the District infrastructure is 20-50 years old with little upgrade over that time.

In 2011 the District engaged in extensive strategic planning to move the District forward over the next five years and beyond. The goal in developing this plan was to determine the District's role in the Coachella Valley as a parks and recreation service provider while addressing perceived overlap or duplication of services with other municipal providers. It was important to the District to accomplish the following through implementation of the plan:

1. Re-establish the District as the park and recreation provider in the unincorporated and under-served areas of the District.
2. Ensure many opportunities for public engagement and education.
3. Encourage candid participation and "buy in" from leaders and stakeholders across the valley.
4. Engage the Board of Directors and support their role as a visioning and policy Board.

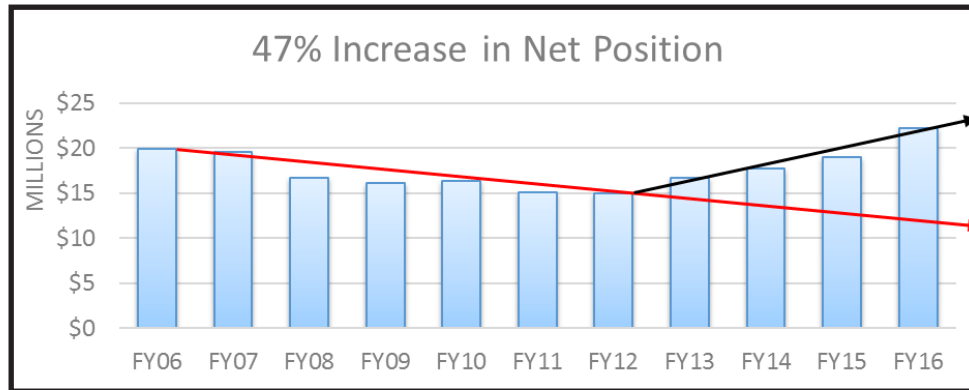
In 2012, the District completed and adopted its strategic plan and laid the ground work for the next five years. The plan focused the District mission and vision through the following five themes and has guided the strategic direction of District over the past four years:

1. Organizational Structure and Job Performance
2. Cost of Services – By area, city, and cost recovery
3. Marketing of District Services
4. Information Technology/Communications
5. Program and Maintenance Planning

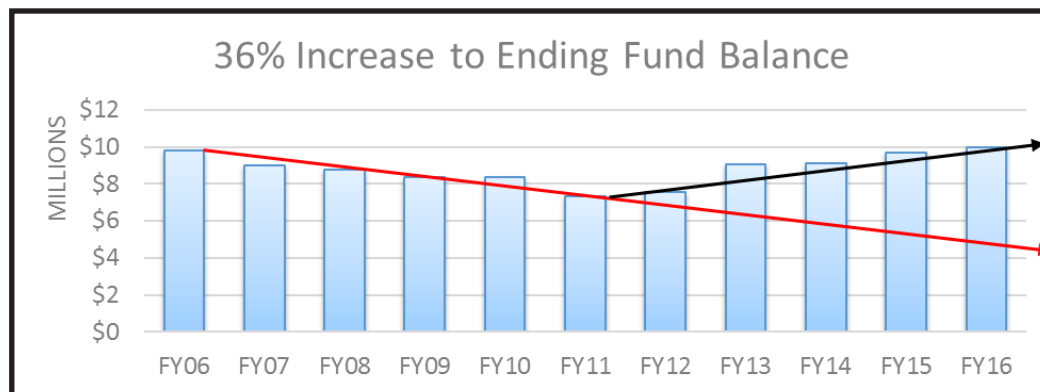
Each of the Departments, Divisions and team members' goals has been aligned with the strategies outlined under each of the above themes. The result has been a significant improvement in the District's fiscal health, increased levels of service to the public, improvements to our aging infrastructure, new partnerships, facilities and programs, and vastly improved cooperation between the District and the overlapping cities and county.

1.06 IMPROVED FISCAL HEALTH

The District's net worth had been on a continuous decline over the 7 years prior to implementation of the strategic plan. This was in part due to the recession and exasperated by a lack of focus on core services. The District has increased its net worth over the past 4 years by 47% from \$15M to over \$22M through additional cash reserves and investment in its infrastructure as depicted in the chart below.



The District has increased its cash reserves over the past 4 years by 36% from \$7.3M to over \$10M through personnel cost control measures and increased program revenues as depicted in the chart below.



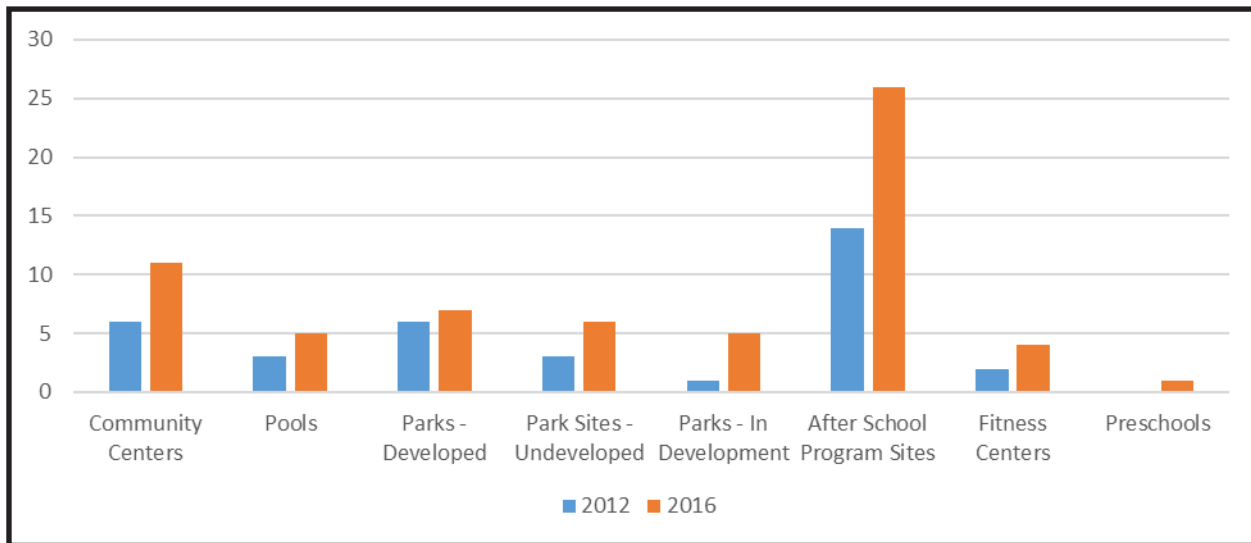
In addition to increased program revenue and outside agency support, The District Board of Directors has made several policy decisions to control personnel related costs including:

- Approved a new salary classification plan – providing predictable and controlled salary increases.
- Discontinued policy of providing eligible employees lifetime medical benefits reducing future unfunded liability.
- Discontinued funding of employee tuition reimbursement for higher education.
- Enacted a policy of defined contribution toward health and welfare benefits premiums instituting cost sharing with employees.
- Reduced caps for accrual of compensated absences reducing future liability.
- Initiated and funded an irrevocable trust for other post-employment benefits (medical) reducing future liability.
- Instituted policy allowing employees to cash out unused compensated absences further reducing future liabilities.
- Discontinued payout for unused sick leave upon termination reducing current and future liabilities.

Desert Recreation District

1.07 INCREASED SERVICE LEVELS

Despite the decrease in full-time professional positions from 56 in FY2012, to 37 in FY2018, the District has increased its level of service in the number of facilities it operates, programs it offers, higher quality of program and improved facility conditions. The District has achieved these vast operational improvements through the strategic use of personnel resources, adopting a community based model of service delivery and a focus on collaboration. Our strategic and master plans indicated our emphasis should focus on out of school activities, fitness and wellness opportunities and park poor communities. The District has increased its inventory of recreation facilities accordingly as depicted in the following chart.



The District has also increased its programmatic levels of service in conjunction with expanding its infrastructure. This has been accomplished through the community based model adopted by the District to ensure the programs and services most desired by the residents in each of the sixteen communities served are addressed. Programs and services are developed based on the continuous interaction with the community through surveys and formal needs assessments. A sampling of added programming designed to meet these identified needs:

R.E.C. Route: Through a partnership with the California Endowment and Building Healthy Communities Coachella Valley, the District has started a youth transportation system called the R.E.C. Route (Recreation, Education, Culture). Piloted in the eastern Coachella Valley, the R.E.C. Route transports youth to activities, events and facilities the youth have deemed most important.

Adaptive Sports and Recreation: The District has implemented a comprehensive Adaptive Sports and Recreation program. This has been accomplished through the District-initiated Adaptive Sports and Recreation Council. The Council now has 23 active participating member agencies and provides for a year round comprehensive program.

Senior Center Programming: The District has taken the lead in the unincorporated communities to provide senior

center activities where none previously existed. The District is currently offering senior center programming at the Jerry Rummonds Thermal Community Center, Mecca Community Center, Northshore Yacht Club and Indio Hills Community Center.

Ready, Set, Swim Coachella Valley: The District has partnered with the Desert Healthcare District, Boys and Girls Clubs of Palm Springs and Coachella Valley, Palm Springs Unified School District, City of Palm Springs, First Five Riverside, and Desert Sands Unified School District to provide a third grade water safety and nutrition program. The goal of the program is to ensure every Coachella Valley third grader is water safe. Program expansion into Desert Sands Unified School District in FY2018 and possibly Coachella Valley School District in the future.

Mobile Medical Clinics: The District has partnered with Riverside County Ambulatory Clinic, Clinicas, and Borrego Health to provide venues for basic medical care in the communities that lack access to medical resources.

Food Distribution: The District has partnered with FIND Food Bank and Catholic Charities for food distribution in communities with no immediate access to grocery stores or other social services in their local community.

Sports Leagues: The District has added several indoor and outdoor sports leagues including, volleyball, softball, and pickle ball geared toward adults. In FY2017, the District started its inaugural East Valley Youth Soccer League with focus on the communities of Mecca, Thermal and Oasis. In FY2018 the District is adding adult softball in Indio and Palm Desert, youth basketball in Coachella and Mecca, and flag football in Coachella.

Bright Beginnings Preschool: In FY2016, the District opened its first full day preschool program in partnership with the Coachella Valley Housing Coalition. Bright Beginnings will become the model for the future preschool to be established during the expansion of the Palm Desert Community Center.

Subsidy Zones: In FY2016 the District Board approved the designation of subsidy zones based on the demographics of certain communities. The impact has been immediate as all programs are now full by eliminating financial barriers to participation. However as the cost of doing business increases it will be critical for the District to identify new sources of revenue to continue serving these vulnerable populations.

Financial Assistance Program: In partnership with the Desert Recreation Foundation, the District has created a financial assistance program to eliminate monetary barriers to participation. Eligible families may apply for program subsidy based on income and do not need to live in a designated subsidy zone to qualify.

Cove Communities: Historically, residents from the Cove Communities, Palm Desert, Indian Wells and Rancho Mirage, have been serviced through the Districts facilities and programs within the City of Palm Desert. The District initiated new programming partnerships in FY2017 with the Rancho Mirage Library and will be rolling out new programming at the Indian Wells Golf Resort and other locations within the City in FY2018.

1.08 INVESTMENTS IN AGING INFRASTRUCTURE

Most of the District facilities are between 20 and 50 years old. It was abundantly clear that the District needed to identify resources to deal with the aging facilities, ADA transition planning, and development of new facilities to reduce the

Desert Recreation District

demand on existing facilities. The District commissioned an ADA Audit of all of its facilities and developed a transition plan to bring facilities up to current standards. Additionally, the District commissioned a 30-year capital asset replacement schedule. This has provided staff the required information for long term replacement planning. The District has shifted resources freed up with the reduction in workforce to fund our annual capital improvement plan. Over the past five years the District has been able to cash flow the following improvements with a total investment in excess of \$5.5 million:

North Shore Community Park: The District has acquired a five-acre park site, engaged the community in programming and design and is prepared to start construction in the fall of 2017. This will be the first community park in the community of North Shore.

Huerta de Mecca Neighborhood Park: The District opened the new 2.5-acre park in FY2016. Additional amenities were added in FY2017 including a fitness path and shade structure.

Mecca Community Park: The aging community park received a complete renovation of the two baseball fields, water conserving perimeter landscaping, new rubberized playground surfacing, and new shade structures above the playground area. New bleachers, hardscape and restrooms are planned for the next few years.

Thousand Palms Legacy Park: The District acquired a 13-acre park site to expand the existing community park. The community master planned the property and are anxious for the District to begin construction.

LLMD 97-1: The District has replaced the monument sign and landscaping on the Ramon Road median between Monterey and Varner in Thousand Palms as part of the District's water conservation efforts.

Thousand Palms Community Center and Park: The District repaved the parking lots, addressed ADA ramps, curbs and signage, upgraded irrigation system with smart controllers, and replaced ornamental turf with drought tolerant landscape, remodeled the kitchen and put new athletic flooring in the multipurpose hall.

Placita De La Paz: The District performed water conservation through ornamental turf removal and smart irrigation controllers, removed unsafe or vandalized equipment, resurfaced playground and removed ADA barriers.

Indio Hills Community Park: The rubberized playground surface was resealed and smart irrigation controllers were installed.

Indio Community Center and Park: Complete renovation of the community center expanding programmable space and incorporating ADA modifications where applicable. In addition, the fitness center cardio equipment was replaced, and a new tot lot playground installed.

Administration Offices: Completed building expansion, built secure parking for District fleet vehicles, painted exterior and added new signage.

Pawley Pool Family Aquatics Center: Replaced plaster in both pools, installed new flooring in locker rooms, painted exterior of facility and equipment, added new shade structures and patio furniture.

La Quinta Community Fitness Center: Repurposed existing community room in to a fitness center, replaced play-

ground surfacing, ADA compliance improvements, upgraded to smart irrigation controllers, replaced ornamental turf with drought tolerant landscape, replaced outdoor fitness equipment.

Golf Center at Palm Desert: Constructed new clubhouse facility with First Tee Learning Center, repaved driveways and parking lot, renovated lakes, driving range, upgraded to smart irrigation controllers, replaced ornamental turf with drought tolerant landscape, and replaced lake/irrigation pump system.

District Fleet: Acquired new equipment and vehicles including four passenger vans, tractor, and three maintenance trucks.

1.09 VISION 2020

In FY2016, the Board of Directors set an updated vision for the District to build on the success of the 2012 Strategic Plan and 2013 Community Parks and Recreation Master Plan. The long term vision and mission of the District remain constant.

Long Term Vision

“Through a community collaborative approach DRD will: provide quality, barrier-free and safe recreational services that contribute to the overall wellness of the citizens of the Coachella Valley; encourage healthy lifestyles and positive out of school activities; facilitate, coordinate, and plan for recreation facilities and trails.”

Programs and Services

District programs and services focus on the value of experiences, are responsive to the desires of its younger age cohorts, as well as to the desires of a generation of active adults looking for a much more physical experience than their predecessors. Program design includes progression from youth skill-building into life-long engaging activities.

The District boundary has expanded in recent years to provide service to unincorporated areas of the Coachella Valley and municipalities not previously served. Working collaboratively with municipalities, there is a collective effort to assure equitable service delivery to every community regardless of economic means. This has resulted in the reduction of financial, transportation, and other barriers to participation.

Assets

Attention to and investment in the District’s aging infrastructure has resulted in facilities and programs that meet the highest of standards. A regional approach has eliminated redundancy in facilities and several have been repurposed (such as the Mecca facility) to round out its offerings. Improvements have been recently completed at North Shore Community Park and Oasis Community Park (Phase I), soon to be followed by the development of Thermal Community Park and the acquisition of a new gymnastics center.

Employment

The District is a desirable employer, offering quality job opportunities in terms of wages, access to health care, and promoting self-care. An appropriate work/life balance for full time and part time staff is encouraged and supported. Strides have been made in hiring staff connected to the communities in which they work. District staff is challenged and empowered to use their expertise to reach organizational and personal goals. The necessary tools are provided to

Desert Recreation District

perform jobs safely, effectively and efficiently. Professional development opportunities are provided to prepare for upward progression.

Technology

Community outreach is in tune with continuously changing technology with training labs for both staff and community members. Information is readily available through personal devices and information stations at DRD facilities. Staff are equipped with mobile devices allowing them to be out in community while still being connected to needed resources for ongoing operations and decision-making.

Reputation

The DRD is consistently recognized as a leader in parks and recreation with a reputation for excellence in customer service. With demonstrated high quality and consistency, the District is known for its innovation and keeping pace with the latest trends and has recently received the following awards:

- NRPA - National Gold Medal for Excellence in Parks and Recreation Management
- CPRS – Creating Community Award of Excellence
- CARPD – Outstanding Large District
- CSMFO – Excellence in Financial Reporting
- SDLF – Transparency Certificate of Excellence

Funding

The District is on solid fiscal ground. This comes from a sustained focus on its core mission, collaborative efforts with its partners driven by mutual goals, and attention to prudent care of its assets and its people. Board members have paved the way for new funding by proactively engaging business and government leaders, opening the door for private partnerships and sponsorships. Grants are actively explored for parks and recreation as well as environmental issues and strategic initiatives such as community health and wellness.

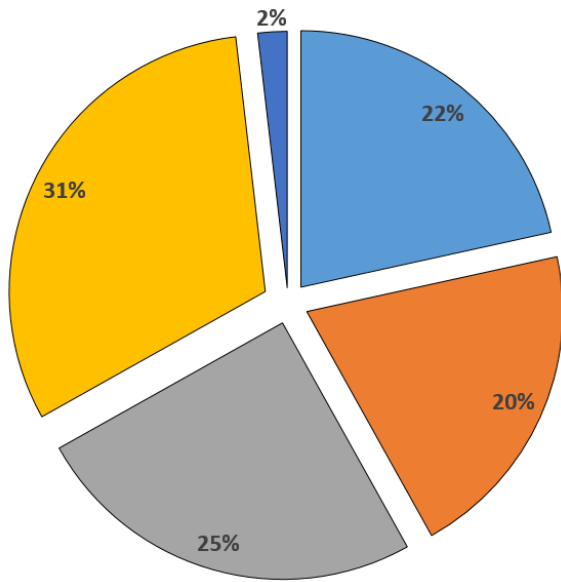
1.010 GENERAL FUND

The General Fund is the governmental accounting fund supported by real estate related taxes, service charges and other general revenues to provide for operating services. Benefit assessments fund specific portions of the work of the District. The District has six benefit assessments. Each benefit assessment generates restricted revenues within the District General Fund. The restricted revenues provide bond debt service and maintenance and operations resources for specific facilities or projects.

The distribution of District General Fund revenue for FY2018 by source is as follows:

General Fund Revenue

■ Property Tax ■ RDA ■ Special Assessment ■ Charges ■ Donations / Grants ■ Other



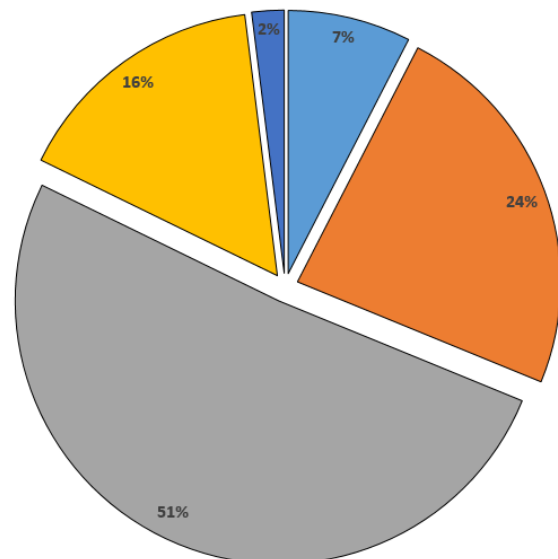
Source	Amount
Property Tax	\$ 2,416,679
RDA	2,278,654
Special Assessment	2,798,843
Charges/Grants	3,504,901
Other	206,761
Total General Fund	\$ 11,205,838

The adopted Final Budget General Fund appropriations for FY2018 total \$10,371,336. The percentage allocated to each category is as follows:

General Fund Appropriations

■ Debt Service ■ Administration ■ Community Services ■ Public Works & Planning ■ Capital Improvements

Appropriation	Amount
Debt Service	\$ 783,940
Administration	2,452,227
Community Services	5,293,281
Public Works & Planning	1,636,388
Capital Improvements	205,500
Total Appropriations	\$ 10,371,336



Desert Recreation District

1.011 ENTERPRISE FUND

The First Tee Coachella Valley program and golf course operation comprise the District's Enterprise Fund. The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a business enterprise in which the intent is that the operation is primarily self-sustaining. FY2018 marks the start of the 15th year of operation of the golf course and the 10th full year of operation for the First Tee Coachella Valley.

Gross revenues for the Enterprise Fund will total \$541,500 for the fiscal year. Half of this total, \$270,000 will be Charges for Services and represents a 17% increased from FY2017 and demonstrates the growing popularity of the Golf Center where competition is intense. There are approximately 100 golf course venues in the Coachella Valley. The public perceived value is based on a beautiful course and excellent maintenance.

Expenditures for the Enterprise Fund exceed revenues by \$196,000. The two biggest expenditures are for personnel to staff the Golf Center and run the First Tee Program, and golf course maintenance, comprising 81% of all expenses. In order to improve the revenue and expenditure balance, the goal is to grow revenues vs. to reduce spending. There are only 5.75 FTEs in the Golf Enterprise budget with no real ability to reduce it. The golf course maintenance is a pretty basic and mandatory cost, again, with little room for reduction. Given that 81% of the expenses are basically fixed costs, the focus is on growing revenues by way of higher levels of patronage. However, the fastest method of revenue growth comes from fund development. Grants currently makes up 41% of revenues, but growth here can be exponential and fast. Resources will be allocated to growing the fund development base in the coming year.

1.012 CAPITAL IMPROVEMENT PLAN (CIP)

The Capital Improvements Plan is a rolling plan for capital expenditures to be incurred each year over several future years identifying the start and finish dates for each project, the level of expenditure in each year and the method of financing those expenditures. The District's CIP covers the current year and five future years. The CIP also provides reserves within the General Fund restricted for capital outlay. The Capital Budget is a plan of proposed capital expenditures and funding sources based on the first year of the CIP enacted in the annual spending plan which includes both operating and capital outlays.

The Capital Improvement Plan for FY2017 is the most ambitious plan in the District's history. It contains nearly \$5M in new projects, renovations and expansions, and land acquisition. These funds are available from the careful planning that has been done over the

<i>Capital Projects</i>	<i>Amount</i>
Computer Equipment	\$ 91,000
Machinery & Equipment	19,318
Pawley Pool Design	510,000
Thousand Palms Kitchen/Flooring	60,000
Heurta de Mecca Improvements	145,500
Palm Desert Renovation Design	100,000
North Shore Park Construction	3,231,625
Oasis Temporary Soccer Field	105,000
Oasis Park Design	300,000
North Shore Yacht Club Improvements	15,000
La Quinta Fitness Center Renovation	25,000
Bermuda Dunes Center Renovations	25,000
Parque de Pueblo Playground Surfacing	83,000
Indio Community Center Lighting	7,500
Record Filing System	38,718
Vehicle Replacement	75,000
Land Purchases	73,000
Total Capital Projects	\$ 4,904,661

past several years. Conservative and deliberate planning has created a capital fund that has the resources to deliver for its residents in several material ways. Identifying additional funding sources is a major endeavor for FY2018. As sources are secured, changes to the FY2018 CIP may be warranted. Specific projects are listed on the following page, and are discussed throughout this budget report.

1.013 CLOSING REMARKS

This budget document is consistent with the District's continued dedication to meet the individual needs of each of the communities within its jurisdiction. FY2018 is positioned to be an outstanding year for the Desert Recreation District. Our Board of Directors and Team Members are actively engaged in their impact on the residents we serve. A focus on our core mission brings a daily reminder of what is important and inspires the team to achieve more each year.

Respectfully,



Kevin Kalman
General Manager



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SECTION 2 – BUDGET PROCESS



Desert Recreation District

The District's operating budget is an essential component of the District's process for financial planning, management and control. The budget is a plan of revenues and expenditures for the fiscal year and is intended to provide a clear, concise and coordinated financial program to attain the District's goals and objectives.

The District's fiscal year begins July 1 and ends June 30 of the following year. The budget cycle begins in March with a goal of submitting a recommended budget to the Board of Director for their review and approval before the new year begins.

2.1 BASIS OF ACCOUNTING

The basis of accounting defines when revenues and expenditures are recognized. The "matching principle" controls the pairing of expenditures with the revenues earned through the expenditure. The concern as to the BASIS of accounting refers to WHEN to record the revenue and expenditure. The District is on a cash basis for budgeting and on an accrual basis for financial statements. As with most governmental entities, the use of the cash basis provides greater control over the receipt and expenditures since revenues are not received evenly across the year. Fully one third of total revenues are received in two major infusions—January and May.

The financial statements are reported on a full accrual basis whereas all revenues and expenditures that pertain to the July through June governmental cycle are recorded each year. This includes the recording of prepaid items for expenditures that will be recognized in future periods as well as deferred revenue matched to future expenditures. Liabilities are accrued for expenditures in the fiscal year they are incurred and paid in the next.

Depreciation is recorded according to generally accepted accounting principles and current IRS regulations regarding the life of various classifications of assets.

2.2 BUDGET AUTHORITY

The distribution of responsibilities for preparation of the operating budget is as follows:

- The Director of Finance and Administration has the overall administrative responsibility for planning, coordinating, analyzing, preparing and issuing the budget.
- Each Department Director is responsible for preparing and submitting the budget for their department and its subsidiary divisions in accordance with the budget instructions.
- The General Manager, in close consultation with the Director of Finance and Administration, Assistant General Manager and Department Directors, is responsible for making the final determination of the recommended budget to be submitted to the Board of Directors for approval.
- The Board of Directors is responsible for annually approving the operating budget.

2.3 BUDGET PREPARATION

As a general rule, the Director of Finance and Administration and the Accounting Supervisor hold a series of planning meetings to analyze financial performance and determine budget strategies and guidelines for the upcoming fiscal year.

In March, the Director of Finance and Administration drafts the budget guidelines, instructions, supporting material and forms and distributes them to all departments and divisions responsible for budget preparation.

The Accounting Supervisor coordinates a series of workshops to provide technical assistance to team members who are involved in preparing budgets for their department or division. The budget workshops are based on information that includes:

- New budget policies for the upcoming fiscal year.
- Instructions in use of budget software in order to access historical data and justification information.
- Instruction in use of financial software in order to access historical variance analysis (actual versus budgeted financial activity).

Division Supervisors prepare their requested budgets and submit them to their supervisor for discussion, review, edit and refinement.

- Budgets are expected to conform to the standards set forth in the budget guidelines and instructions.
- If the budget deviates from those standards, the Division Supervisor prepares a written justification.
- When a division’s requested budget includes new programs or services, the division includes information and justification on the programs including their budgetary impact.
- When a division’s requested budget recommends discontinuing a program or service, the division includes information and justification on the program or service including its budgetary impact.

Division Supervisors request their salary budgets by detailing the staffing they need to coordinate all of the programs they will be offering. Personnel requests are detailed by the number of hours to be worked (FTE) along with the wages paid and associated benefit costs. The Human Resources Administrator inputs all personnel budgets.

The Director of Finance and Administration compiles the divisional and departmental budgets into a draft District budget, analyzing all revenue and expense projections to ensure they are aligned with the District’s goals and objectives, ad-

Responsibility	Dec	Jan	Feb	Mar	Apr	May	June	Aug
General Manager	Determine Budget Strategies & Guidelines	Present Mid-Year Budget			Finalize Draft for Board Discussion	Study Session		
Director of Finance & Administration		Present Budget Dev Process	Kick-off Meeting	Create Personnel Budget		Study Session	Present Final Budget	
Division Supervisor		Recommend Mid-Year Adjustments		Prepare Budget requests		Department Narratives Due		
Finance Supervisor		Amend current year-Budget	Lead Budget workshops			Gann Limit Calculation		Budget to County/ State
Board of Directors						Study Session	Adopt Final Budget	

Desert Recreation District

here to budget guidelines, and that no category has been overlooked. The draft budget is submitted to the General Manager for approval. Upon the General Manager’s approval of the draft budget, the adjusted divisional and departmental budgets are returned to the Department Directors for their information and acknowledgement.

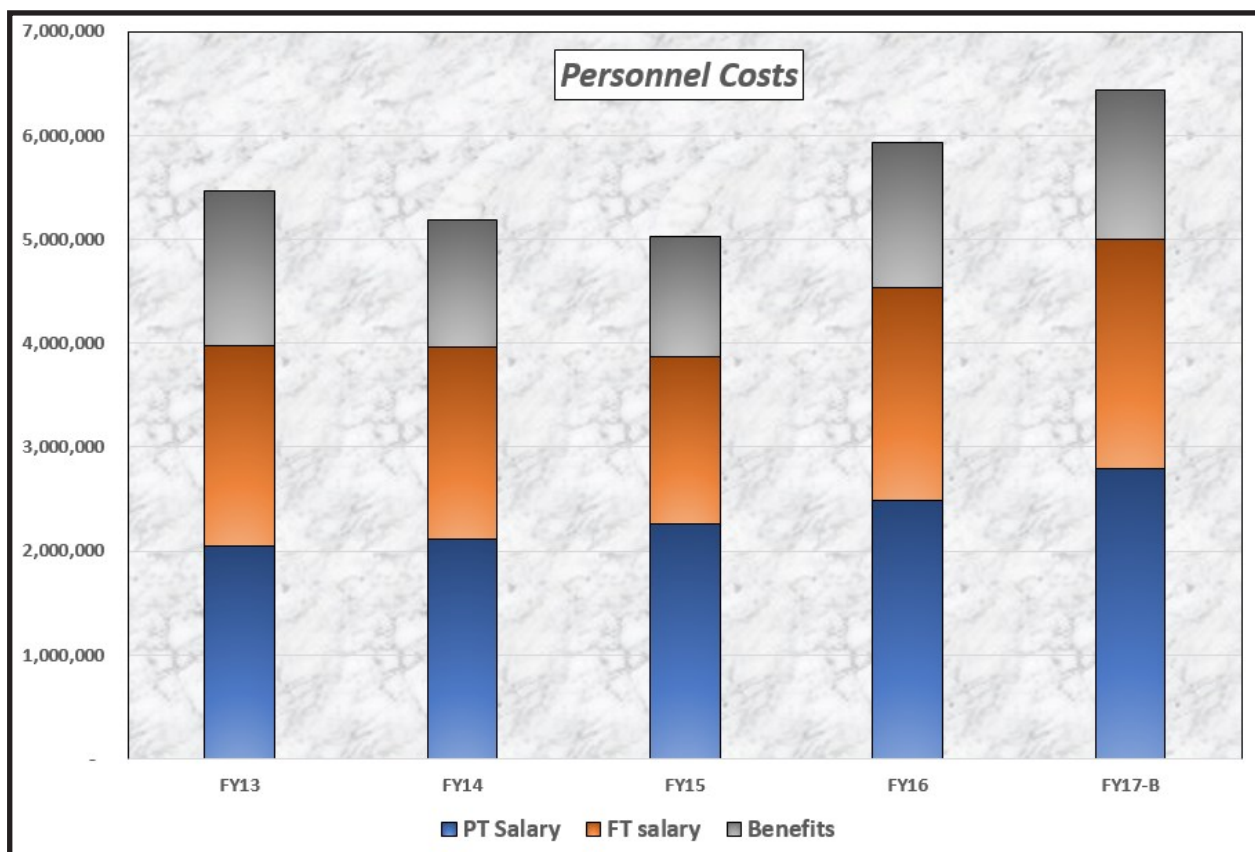
In May of each fiscal year, the Finance Department hosts a study session to inform the Board of Directors about the draft budget and the strategies, estimates, judgements and the financial data upon which it is compiled. Based upon the Board of Director’s comments, the General Manager may subsequently revise the draft budget.

Usually at a June meeting, the Board of Directors formally adopts the budget for the upcoming fiscal year. Once adopted, the budget is the Board of Director-approved, operational plan for the ensuing fiscal year.

The Finance Division will publish and distribute the budget document to the County Auditor/Controllers Office by August 15 and the State Auditor/Controllers Office by August 30 of each year.

2.4 SALARIES AND BENEFITS

The District’s team members are divided between the majority (200+) who are part-time and the 37 who are full-time. Salaries and benefits are reviewed annually by the Board and are approved through a resolution which creates a “Total Compensation and Benefit Plan” for the fiscal year ahead. The Salary structure was reviewed in FY2017 and a five year minimum wage/market adjustment plan was initiated.



Part-time team members receive all State mandated benefits including 24 hours of paid sick time per year, and they accrue paid vacation time at 50% that of fulltime team members. The District does not contribute to Social Security for part-time team members. Instead, a 3.75% employee deduction and a 3.75% matching employer contribution is invested into a Alternative Retirement System (Social Security Replacement Plan).

Full-time team members receive a suite of insurance coverage including medical, dental, vision, LTD, life, and AD&D. Full-time team members also accrue paid vacation, sick and exempt staff receive a management leave allowance.

The cost of medical insurance continues to rise faster than inflation and the District has implemented a long-term strategy to contain future costs. As an introductory step, for FY2018 the Board decreased the health and welfare allowance cap. In addition, team members will begin contributing 25% in FY2019 and 50% in FY2020 for dependent care.

A comprehensive Compensation and Benefit Analysis was conducted in FY2017. This review assessed the District's salaries and benefits with comparable regional cities and special districts. In addition, the review includes a strategy to implement the State of California's new minimum wage regulations. The new minimum wage will be raised from \$10.50 to \$11.00 on January 1, 2018. We expect this to have a roughly \$250,000 impact on FY2018 and \$500,000 per year until it reaches \$15.00 per hour in 2022. The District has implemented a five year transition plan limiting merit and cost of living adjustments for all classification.

2.5 BUDGET MONITORING

Once adopted, the budget becomes the main internal control document used to monitor and manage the District's financial position.

The Finance Division provides a monthly Revenue and Expenditure Report to Department Directors and Supervisors indicating revenue and expenditures for the preceding month and year to date. The details also include the Division's annual budget for comparison purposes. The reports are intended to help Department Directors and Supervisors control expenditures and track revenue against projections to determine if any adjustments are needed.

Department Directors review the reports and prepare written explanations of significant variances between actual revenues and expenditures and their budget projections. The Department Directors may submit new appropriation requests, adjustments, or reductions to the adopted budget based on the current circumstances that may vary from the original budget. All budget amendments are formally reviewed and approved by the Board of Directors.

Throughout the year, Department Directors assist their divisions in taking any necessary corrective action to control cost and maximize revenue.

Capital projects are also reviewed quarterly to update for Construction in Process. Completed projects are reclassified as an in service Fixed Asset and depreciation would commence.

2.6 BUDGET EXCEPTION REVIEW

When a situation arises that requires an expenditure not authorized in the budget, the appropriate Department Director must request authorization for the expenditure in writing to ensure proper fiscal control. This applies to all out-of-budget requests for capital equipment, personnel, renovation projects, contractual services, or program changes that

Desert Recreation District

require the expenditure of District resources. The request is submitted to the Accounting Supervisor for verification that there is an appropriate source of funds, prior to submitting to the General Manager for approval. Approval of the request is contingent on funds being identified within the scope of the division's budget so as not to exceed the total divisional projected expenses or fall short of divisional revenue projections for the year.

The District Fund Balance Policy is intended to ensure sound financial management which includes the practice and discipline of maintaining adequate reserve funds for known and unknown contingencies. Such contingencies and occurrences include, but are not limited to:

- Cash flow requirements
- Economic uncertainties including downturns in the local, state or national economy
- Local emergencies and natural disasters
- Loss or shift of a major revenue source such as Education Revenue Augmentation Fund (ERAF)
- Unanticipated operating or capital expenditures
- Uninsured losses
- Tax refunds
- Future capital projects
- Capital asset and infrastructure repair and replacement



SECTION 3 – GENERAL FUND RESERVES



Desert Recreation District

The detailed Fund Balance roll forward for FY2017 is currently under development by our Auditors, and a pro forma FY2017 roll forward will be completed once June 30, 2017 Fund Balances are audited and released.

3.1 NONSPENDABLE FUND BALANCE

Is that portion of a fund balance that includes amounts that cannot be spent because they are either (a) not in a spendable form, such as prepaid items, inventories of the supplies, or loans receivable; or (b) legally or contractually required to be maintained intact, such as the principal portion of an endowment.

The *Nonspendable Fund Balance* will include, but is not limited to, the following:

Reserve Prepaid Items: The portion of fund balance that represents the asset amount of prepaid expenditures, held by a given fund. Currently held in this fund is Liability Insurance, Workman's Compensation Insurance, and Maintenance Agreements that require fees paid in advance.

3.2 RESTRICTED FUND BALANCE

Is that portion of a fund balance that reflects constraints placed on the use of resources (other than nonspendable items) that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributions, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. The restricted fund balance category includes amounts that can be spent for specific purposes stipulated by: Constitutional provisions; external resource providers; and/or enabling legislation.

The *Restricted Fund Balance* will include, but is not limited to, the following Assessment Districts:

1. Assessment District 93-1 (District Wide)
2. Assessment District 97-1 (Thousand Palms)
3. Assessment District 01-1 (Indio Community Center)
4. Assessment District 02-1 (Coachella-Placitas De la Paz)
5. Assessment District 03-1 (Mecca-Mexicas/Huerta De Mecca)

3.3 COMMITTED FUND BALANCE

Is that portion of a fund balance which includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority, and remain binding unless removed in the same manner.

The *Committed Fund Balance* includes, but is not limited to, the following:

1. OPEB Committed Fund Balance (General Fund): Reserve for Other Post Employment Health Benefits Government Accounting Standards Board Statement 45 (GASB 45) Other Post Employment Benefits (OPEB) states, government agencies which offer post employment benefits other than pensions, such as retiree health and welfare benefits costs, must have an actuarial valuation performed to determine that liability. In preparation for this requirement

an actuarial valuation of District retiree benefits liability was completed in March 2016 for the year ended June 30, 2015. Annually, during the budget development, the Board of Directors will determine the funding amount to contribute, if any, to this fund for the upcoming fiscal year.

2. QUIMBY Fund Reserve: The Quimby Act is found at California Government Code Section 66477 (The Act). The Act provides for the dedication of land or payment of development fees for park land, capital facilities and capital equipment. When fees are to be paid (in lieu of land dedication) fees are calculated using a formula set out in The Act. The fees may be used for land acquisition, facility construction or renovation, but for no other purpose.

3.4 ASSIGNED FUND BALANCE

Is that portion of a fund balance which includes amounts that are constrained by the Districts intent to be used for specific purposes, but that are neither restricted nor committed. Such intent needs to be established at either the highest level of decision-making, or by an official designated for that purpose.

The *Assigned Fund Balance* will include, but is not limited to, the following:

1. Reserve for Operations (General Fund): The District shall maintain a *Reserve for Operations* equal to a minimum of 40% and a maximum of 50% of discretionary General Fund revenues. These funds are set-aside because the District receives the majority of its funding from the property taxes and assessment district fees collected by the County of Riverside. These funds do not reach the District until January, resulting in a seven-month delay in receiving revenue from the beginning of the fiscal year. It is imperative that the District has an operating fund to fulfill its general operating costs. The recommended maximum level for *Reserve for Operations* is equal to 50% or six (6) months operating revenue.
2. Reserves for Capital Assets and Infrastructure Replacement: The District will maintain a reserve for Capital Assets and Infrastructure Replacement. It is the long-term goal of the District to build and maintain this reserve at an amount equal to 100% of accumulated depreciation.

3.5 UNASSIGNED FUND BALANCE

Unassigned fund balance is the residual classification for the District's general fund and includes all spendable amounts not contained in the other classifications. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected conditions. It is more commonly referred to as the "operating budget" or general fund.

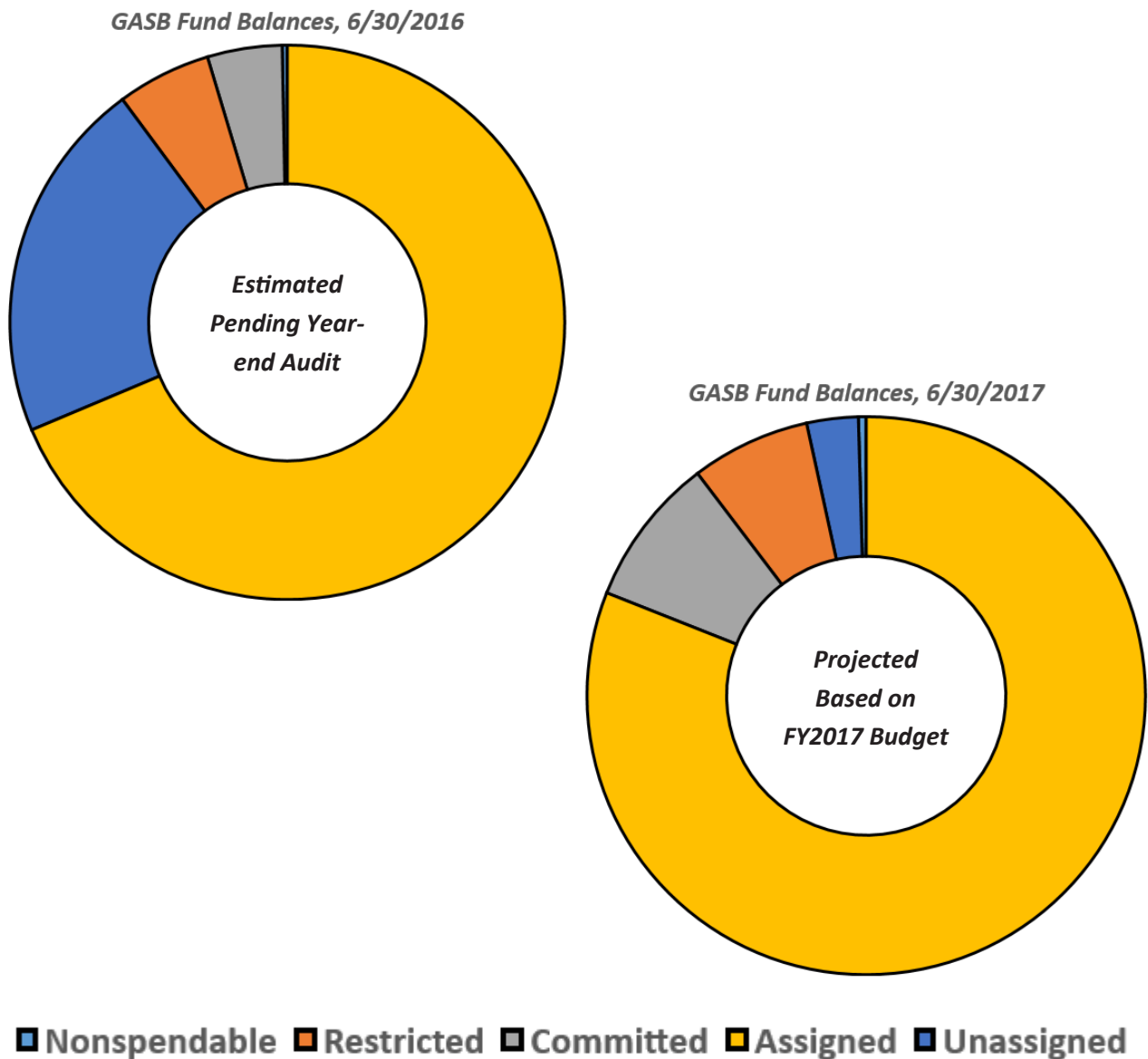
1. Excess Unassigned Fund Balance: It is the intent of the Board of Directors to limit use of fund balances in the Unassigned Fund Balance to address unanticipated one-time needs. Excess unassigned fund balances shall not be applied to recurring annual operating expenditures. At the end of each fiscal year, the Accounting Supervisor will report on the audited year-end budgetary fiscal results. Should actual Unassigned Fund revenues exceed expendi-

Desert Recreation District

tures and encumbrances, a year-end operating surplus shall be reported. Any year-end operating surplus which results in the Unassigned Fund balance exceeding the level required by this policy shall be deemed available for allocation for the following, subject to Board approval:

- 1.1 Re-appropriation within the subsequent year’s capital budget; and/or
- 1.2 Re-appropriation within the subsequent year’s operating budget to provide for one-time, non recurring needs.

For FY2017 the beginning Unassigned Fund Balance is estimated to be \$2,162,671.





SECTION 4 – ANNUAL APPROPRIATIONS LIMIT



Desert Recreation District

Article XIII B of the California State Constitution, was approved by the California voters in November 1979, and modified by Proposition 111 in 1990. This article, more commonly referred to as the Gann Initiative or Gann Limit, placed limits on the amount of proceeds of taxes that state and local governmental agencies can receive and spend each year.

The appropriations limit is different for each agency and the limit changes annually. Each year's limit is based on the amount of tax proceeds that were authorized to be spent in fiscal year 1978-79 in each agency, and modified for changes in inflation and population each subsequent year.

Each year the District Board of Directors must adopt, by resolution, an appropriations limit for the following year. Using population and per capita personal income data provided by the State Department of Finance, the District's Appropriation Limit for FY2017 has been computed to be \$9,023,481.

The District revenues subject to the appropriations limit include property tax and city and county redevelopment agencies' pass-through payments of the District's property tax revenue. The District's projected revenue subject to the appropriations limit for FY2017 is \$4,695,333. Since the District's maximum Appropriation Limit for FY2017 is computed to be \$9,023,481, the District's Appropriations subject to the limit are under the limit by \$4,328,148.

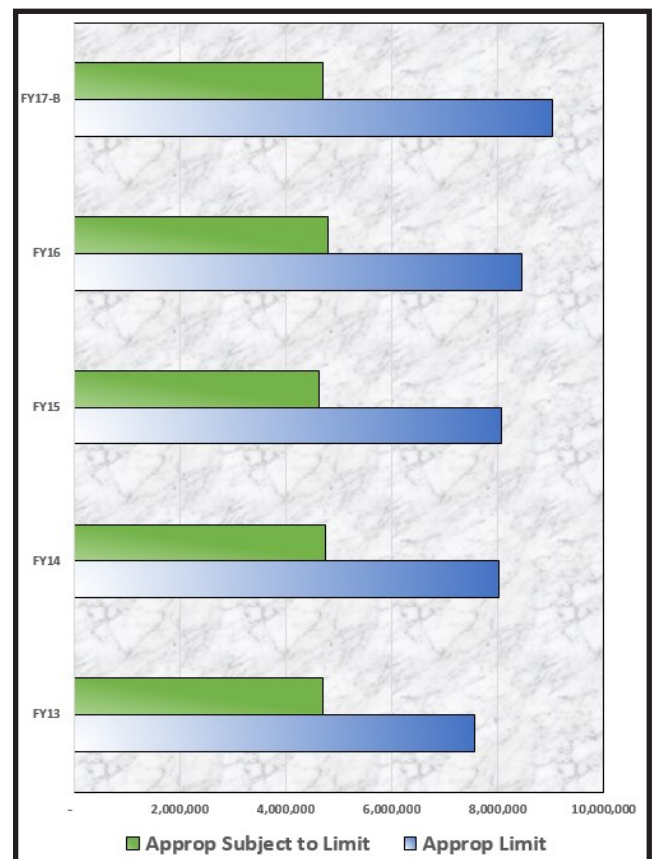
4.1 APPROPRIATIONS LIMIT CALCULATION

Article XIII B specifies that local jurisdictions select their cost-of-living factor to compute their appropriation limit by a vote of their governing body. The District Board of Directors, at its May 27, 2009 meeting, unanimously approved the Riverside County population change and California per capita personal income cost-of-living factors to be used in setting the annual appropriations.

For 2017 the Riverside County population change is 1.26% and the change in California per capita cost of living 5.37%.

Calculation of FY2017 Appropriation Limit:

Appropriation Limit, FY2016	\$8,457,056.03
Population Growth	1.0126
Cost of Living Inflation	<u>1.0537</u>
Appropriation Limit, FY2017	\$9,023,481.06





SECTION 5 - GENERAL FUND REVENUES



Desert Recreation District

Overall, the District revenue for FY2017 is expected to rise 6.8% to \$12.4M, up from \$11.7M in FY2016. The District's tax revenue forecast is for a 3.1% overall increase based on the total of property taxes, RDA, and special assessments. Fees for services is expected to grow 7.7% to nearly \$3.7M.

5.1 PROPERTY TAX REVENUE

Property tax is defined as revenue derived from taxes levied on the assessed valuation of real property and used as a source of monies to pay general obligation debt and support the General Fund.

The District's revenue projections for FY2017 estimate a modest 3.3% increase in General Property Tax receipts. This is based on a newly devised methodology. Historically, guidance from the County can be a standard "add 5%" to the current year to estimate next year. For this year, the county auditor controller's office does in fact project a 5% increase in assessed valuations. Internally, we are measuring property taxes using the twice a year receipt schedule. We are estimating the January and the May anticipated receipts separately, rather than estimating the year as a whole. This will give us something tangible to compare the January 2017 receipts against rather than only comparing yearly totals. The District will be able to adjust the FY2017 budget for taxes in a much more timely fashion.

5.2 INTERGOVERNMENTAL REVENUE

Intergovernmental is defined as revenue received from another governmental (local, county, or State) entity for a specified purpose. The District's intergovernmental revenue is comprised of property tax pass-through payments from the overlapping jurisdictions' redevelopment agencies. Redevelopment agencies have been phased out and taxes formerly redirected by the State are being returned. Redevelopment agency assets are currently being liquidated. The District will receive one-time proceeds from the sale of assets, but the timing and total amount is completely unpredictable. Hence, our RDA tax estimate is based on excluding these receipts in the past, and only to forecast ongoing taxes. Receipts that are the result of liquidated assets will be a positive variance this year.

5.3 SPECIAL ASSESSMENT REVENUE

Special assessment is defined as revenue derived from a compulsory levy imposed on certain properties to defray part or all of the cost associated with a specific improvement or service deemed to primarily benefit those properties.

The District's special assessment revenue is comprised of six benefit assessment districts established by vote of the benefiting property owners. Each benefit assessment generates restricted revenues within the District General Fund. The restricted revenues provide bond debt service and maintenance and operations resources for specific facilities or projects within the defined assessment district. For example, the debt service on the acquisition, construction, maintenance and operations of Indio Community Center and Gymnasium are funded through Assessment District 01-1. While the intent is for these projects or facilities to be financially self-sustaining, on occasion, the District General Fund must subsidize each operation. Assessment Districts 93-1 and 01-1 are fixed at the maximum rate allowable. The only way these revenues will increase in the future is by the development of new residential properties within their respective boundaries or by vote of the benefiting property owners. The remaining assessments are 97-1, 02-1, 03-1, and 03-2 have built in inflationary factors that will assist in keeping revenue levels consistent with the rising cost of maintaining the facility or service.

5.4 INVESTMENT EARNINGS

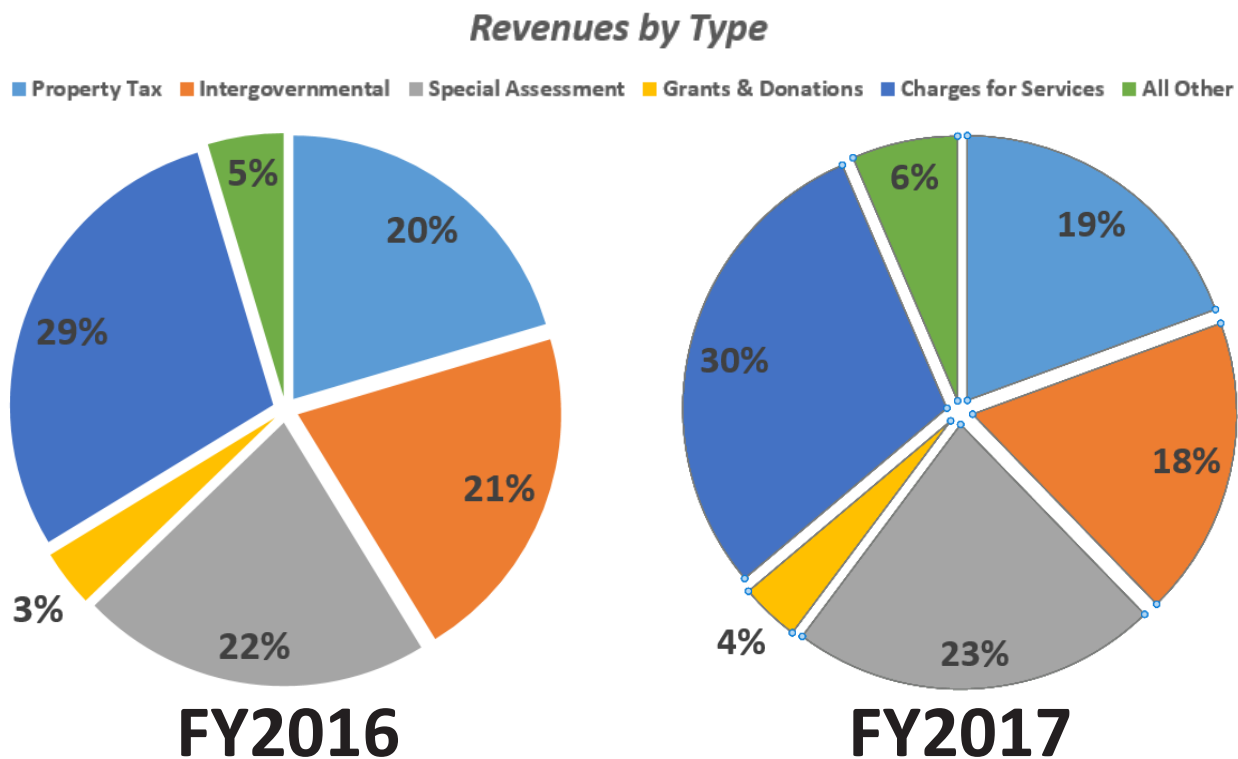
Investment earnings are defined as revenues derived from interest earned on District cash reserves. The District holds most of its cash reserves in the Local Agency Investment Fund (LAIF) which has traditionally yielded the best return on investment without risk of loss to the District. The returns from assets held in LAIF have been very low over the past several years where the Federal Reserve has maintained “near zero” interest rates. The District maintains a \$1.5M deposit at our local bank in exchange for fee reductions that exceed the current rate of return in LAIF.

5.5 DEVELOPER FEES

Developer fees are defined as revenues derived from new residential property development to mitigate the impact on existing recreational facilities and to provide resources to develop new recreational facilities. The District only has jurisdiction to collect park impact fees (Quimby) in the unincorporated areas of Riverside County that are within the District’s boundaries. The fees in the incorporated portions of the District are collected by the respective overlapping municipality. The District anticipates that although some construction projects have begun since the depths of the Great Recession are behind us, major development is not expected and District revenues are flat to recent history.

5.6 RENTS AND ROYALTIES

Rents and Royalties are defined as revenues derived from the use of District facilities or equipment. The District collects fees for the individual or private use of public parks and recreation facilities that it either owns or manages on behalf of a partnering agency. The District has made adjustments to the process of reserving facilities. Further refinements to the reservation process, marketing, and fee schedule are in place for FY2017.



5.7 GRANTS AND DONATIONS

Grants and donations are defined as revenue derived from an external source to fund a specific activity, program, or asset of the District. The District applies for grants and solicits donations to support many of its heavily subsidized programs aimed at underserved target markets.

5.8 CONCESSIONS

Concessions are defined as revenues derived from the sale on non-taxable items at the District's concession stands. The District has concession operations at the Indio Community Center, Palm Desert Community Center, La Quinta Community Center, First Tee Coachella Valley and Pawley Pool Family Aquatics Center. Concessions are a minor revenue stream, but reflect a demand from our patrons who need a snack or water bottle on the go.

5.9 CHARGES FOR SERVICES

Charges for services are defined as revenue derived from fees charged for services that are based on the cost of providing the service. Charges for service revenue has become the District's single largest source of revenue surpassing property tax as the District's leading revenue source in FY2009. The District has responded to the increased needs of the growing population and has been fortunate to rely on a combination of property tax growth and charges for services to meet the demand. The District will review its fee structure and cost recovery policy and anticipates continued expansion of revenue generating programs and services. The District is continuing the practice of reviewing all existing service contracts that are not consistent with District cost recovery policy and either renegotiate and or terminate the contracts.

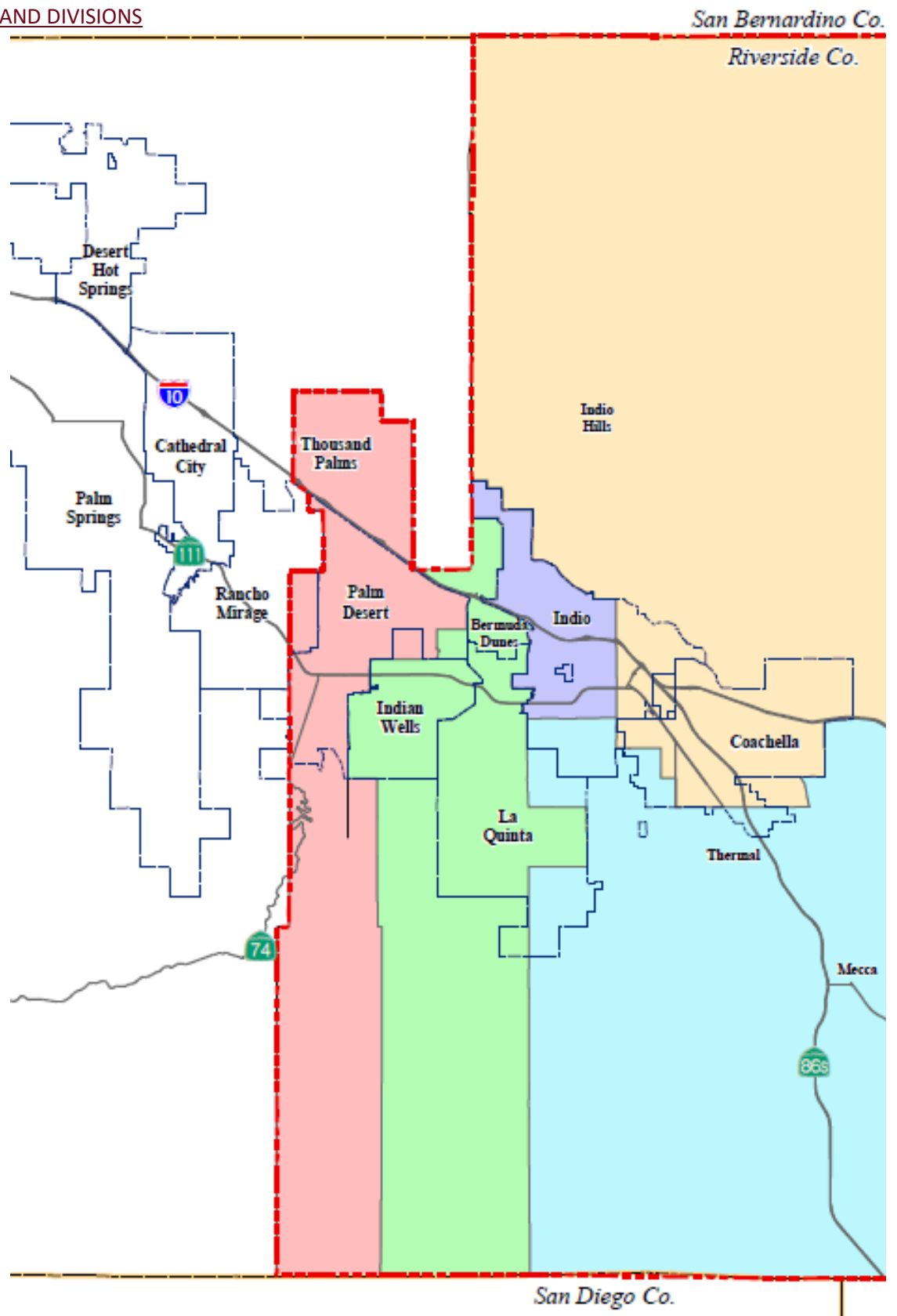


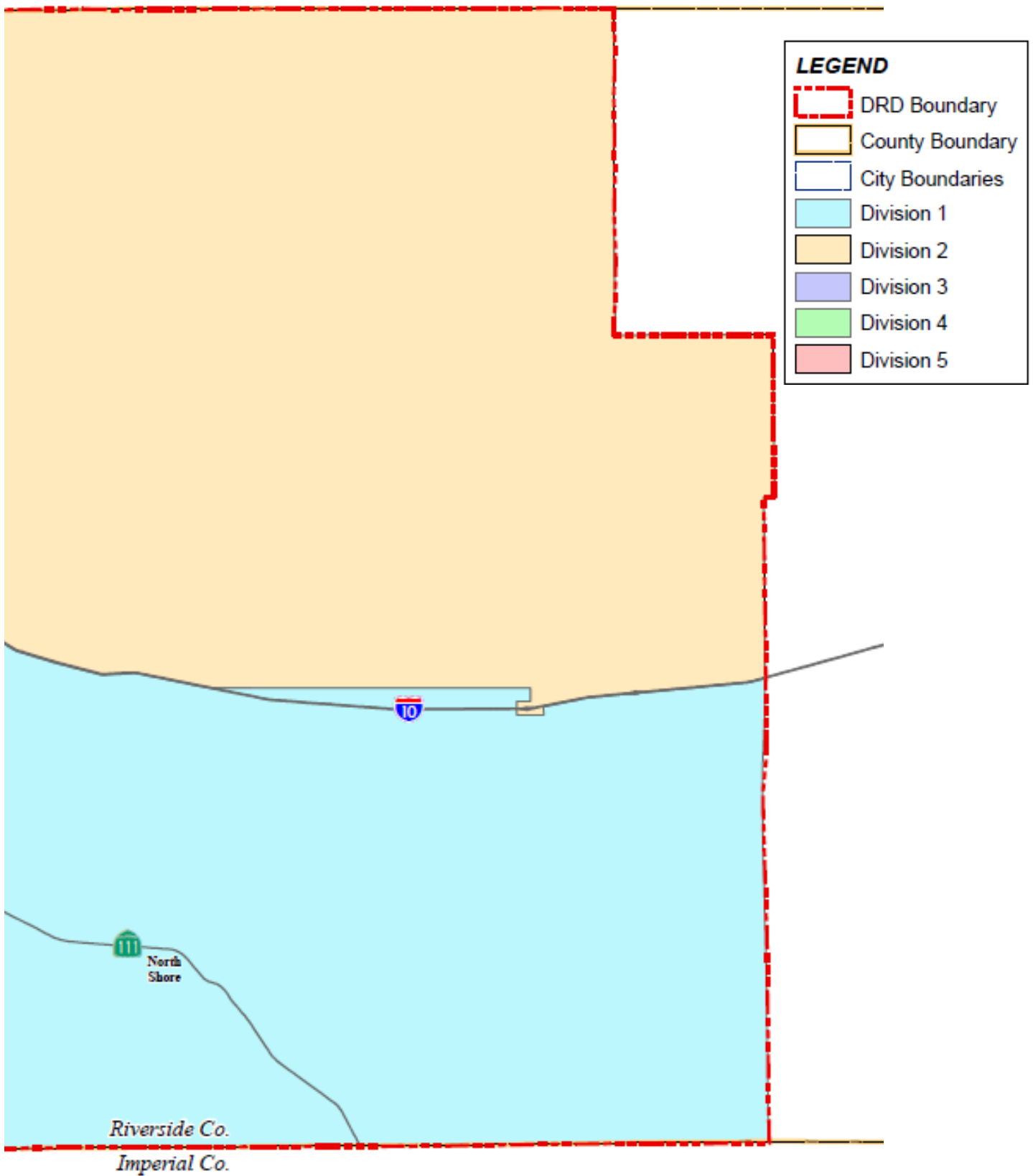
SECTION 6 – DISTRICT-WIDE SUMMARY SCHEDULES



Desert Recreation District

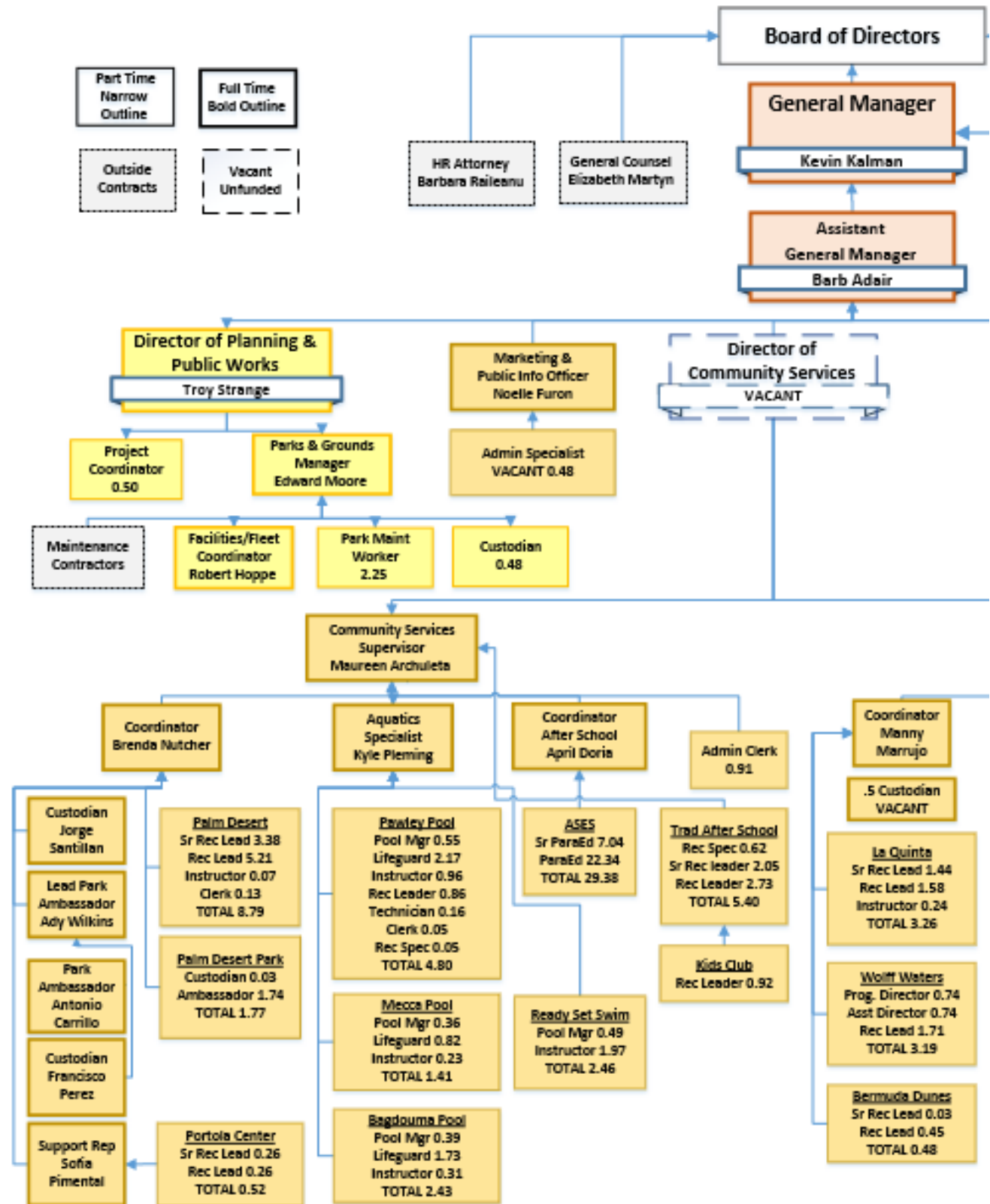
6.1 JURISDICTION MAP AND DIVISIONS





Desert Recreation District

6.2 ORGANIZATIONAL CHART

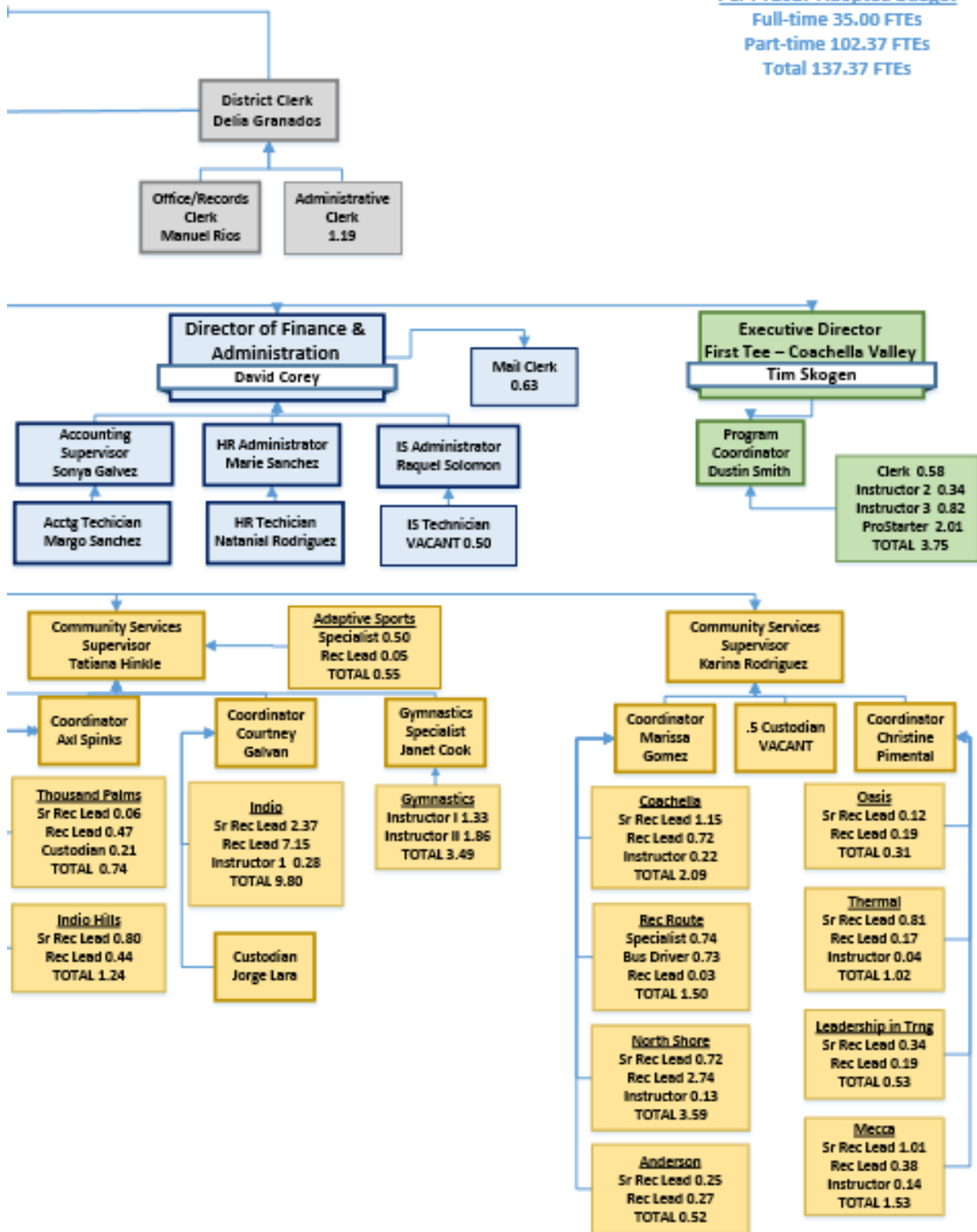


Per FY2017 Adopted Budget

Full-time 35.00 FTEs

Part-time 102.37 FTEs

Total 137.37 FTEs



Desert Recreation District

6.3 TEAM MEMBER FTEs BY DEPARTMENT AND DIVISION***FTEs by Department / Division***

	<i>FY2016</i>	<i>FY2017</i>	<i>Change</i>
<i>Administration</i>			
General Government	4.50	5.82	1.32
Human Resources	2.00	2.00	-
Finance	2.50	3.00	0.50
Information Systems	2.00	1.50	(0.50)
Marketing / Public Information	1.00	1.48	0.48
	<u>12.00</u>	<u>13.80</u>	<u>1.80</u>
<i>Community Services</i>			
Bermuda Dunes	1.25	1.43	0.18
Coachella	2.75	2.79	0.04
Indio	11.50	12.00	0.50
Indio Hills	1.75	1.94	0.19
La Quinta	7.25	7.40	0.15
Mecca	2.00	2.19	0.19
North Shore	3.50	4.34	0.84
Oasis	1.00	1.01	0.01
Palm Desert	17.00	17.28	0.28
Thermal	1.00	1.22	0.22
Thousand Palms	1.50	1.69	0.19
District-Wide	3.75	4.01	0.26
Aquatics	12.50	12.70	0.20
ASES	36.49	36.90	0.41
Gymnastics	4.50	4.69	0.19
	<u>107.74</u>	<u>111.59</u>	<u>3.85</u>
<i>Public Works & Planning</i>			
Maintenance	4.25	5.23	0.98
Capital Improvement	0.75	1.00	0.25
	<u>5.00</u>	<u>6.23</u>	<u>1.23</u>
<i>Golf Center</i>			
First Tee	1.08	1.08	-
Golf Center	3.27	4.67	1.40
	<u>4.35</u>	<u>5.75</u>	<u>1.40</u>
<i>Total</i>	<u>124.09</u>	<u>137.37</u>	<u>13.28</u>

6.4 PROGRAM CITIES & LOCATIONS

Program Cities & Locations				Program Cities & Locations			
	Rec	AS	AQ		Rec	AS	AQ
Town of Bermuda Dunes				City of La Quinta			
<i>Bermuda Dunes Center</i>	X			<i>Franklin Elementary</i>		X	
<i>Monroe Elementary School</i>		X		<i>La Quinta Community Center</i>	X		
City of Coachella				<i>La Quinta Community Park</i>	X		
<i>Bagdouma Park</i>	X			<i>La Quinta High School</i>	X		
<i>Bagdouma Pool</i>			X	<i>La Quinta Middle School</i>	X	X	
<i>Coachella Community Center</i>	X			<i>Truman Elementary School</i>		X	
<i>Coachella Valley High School</i>	X			<i>Wolff Waters Complex</i>		X	
<i>Placita de La Paz</i>	X			Town of Mecca			
<i>Ranchos Los Flores</i>	X			<i>Huerta De Mecca Park</i>	X		
<i>Veterans Park</i>	X			<i>Mecca Boys & Girls Club</i>	X		
City of Desert Hot Springs				<i>Mecca Community Center</i>	X		
<i>John Furbee Aquatics Center</i>			X	<i>Mecca Community Park</i>	X		
City of Indian Wells				<i>Mecca Pool</i>			X
<i>Indian Wells Tennis Garden</i>	X			Town of Oasis			
City of Indio				<i>Mt View Estates</i>		X	
<i>Carrillo Ranch Elementary School</i>		X		<i>Oasis Community Park</i>	X		
<i>Doctor Carreon Elementary</i>		X		Town of North Shore			
<i>Eisenhower Elementary School</i>		X		<i>North Shore Beach & Yacht Club</i>	X		
<i>Fred Young Labor Camp</i>		X		<i>North Shore Park</i>	X		
<i>Hoover Elementary School</i>		X		<i>Parque de Pueblo</i>	X		
<i>Indio Community Center</i>	X			City of Palm Desert			
<i>Indio Middle School</i>		X		<i>Freedom Park</i>	X		
<i>Jackson Elementary School</i>		X		<i>Golf Center at Palm Desert</i>	X	X	
<i>Jefferson Soccer Field</i>	X			<i>Hovley Soccer Field</i>	X		
<i>Johnson Elementary School</i>		X		<i>Lincoln Elementary School</i>		X	
<i>Kennedy Elementary</i>		X		<i>Palm Desert Civic Center Park</i>	X		
<i>Madison Elementary School</i>		X		<i>Palm Desert Community Center</i>	X	X	
<i>Monroe Elementary School</i>		X		<i>Portola Community Center</i>	X		
<i>Mountain Vista Elementary</i>		X		<i>Ronald Reagan Elementary School</i>		X	
<i>Pawley Pool</i>			X	City of Palm Springs			
<i>Roosevelt Elementary School</i>		X		<i>Boys & Girls Club of Palm Springs</i>			X
<i>Van Buren Elementary School</i>		X		City of Rancho Mirage			
<i>Villa Hermosa Apartments</i>	X	X		<i>Rancho Mirage Public Library</i>	X		
Town of Indio Hills				Town of Thermal			
<i>Indio Hills Community Center</i>	X			<i>Jerry Rummonds Senior Center</i>	X		
<i>Indio Hills Park</i>	X			Town of Thousand Palms			
				<i>Thousand Palms Community Center</i>	X		
				<i>Thousand Palms Community Park</i>	X		

Legend:

- Rec: Recreational Programming*
- AS: ASES, Traditional After School*
- AQ: Aquatics Programming*

Desert Recreation District

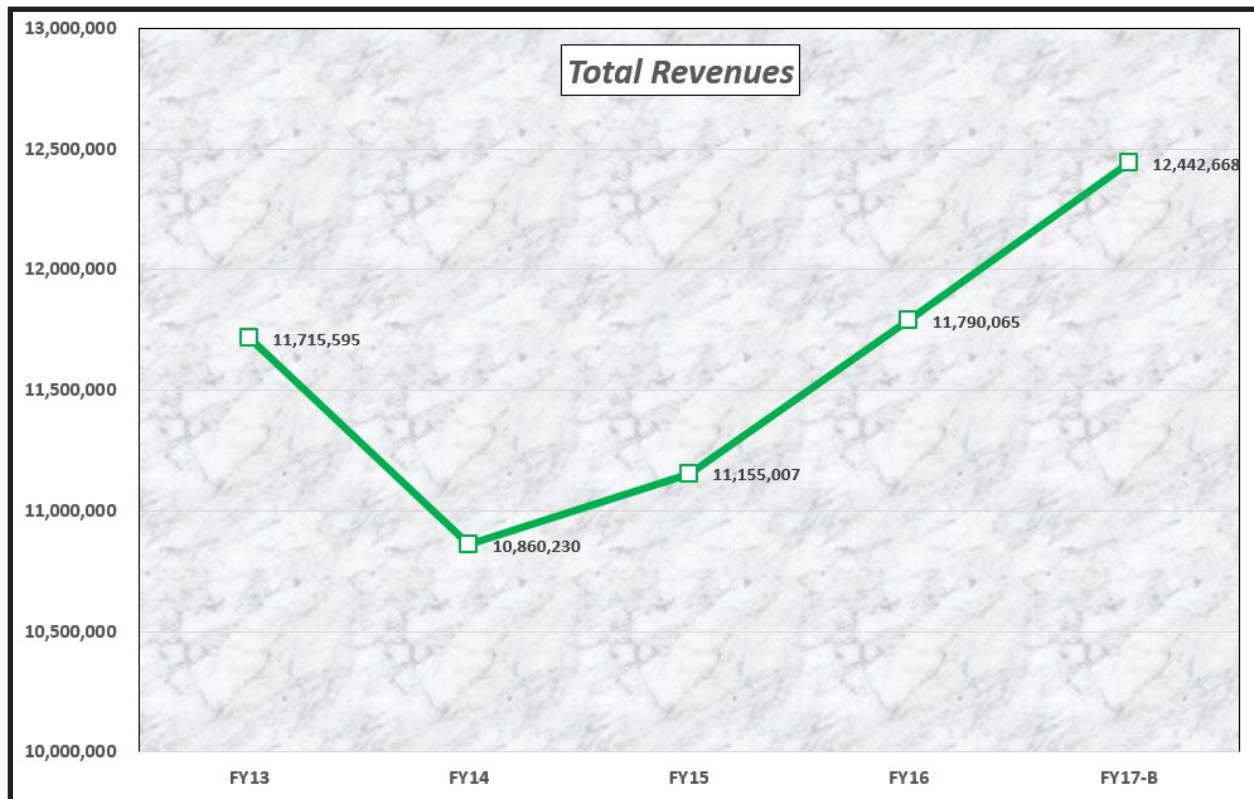
Total Budget, by Category

6.5 CONSOLIDATED BUDGET, BY CATEGORY

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
General Property Tax	2,075,982	2,228,250	2,348,105	2,405,641	2,416,679	11,038
Special Assessments	2,524,080	2,492,928	2,479,940	2,537,284	2,798,843	261,560
Intergovernmental RDA	2,620,055	2,517,904	2,283,042	2,459,227	2,278,654	(180,573)
Intergovernmental Charges	978,426	1,332,081	1,353,513	1,494,255	1,729,644	235,389
Intergovernmental services	365,342	0	0	0	0	0
Charges for Services	1,683,797	1,746,267	1,795,414	1,912,353	1,937,719	25,366
Special & External Event Charg	26,078	22,175	20,193	20,609	20,700	91
Developer Fees	147,223	5,113	291,921	156,558	159,000	2,442
Capital Grants	764,100	27,740	20,000	175,713	451,830	276,117
Rents & Royalties	119,636	70,254	78,776	108,931	95,963	(12,968)
Investment Earnings	22,925	34,802	32,083	21,801	20,050	(1,751)
Donated Registration Fees	55,081	63,820	83,126	54,325	47,888	(6,437)
Grants & Donations	233,961	237,822	311,206	330,135	405,908	75,773
Sales of Donated Goods	7,271	4,064	1,913	28,179	0	(28,179)
Concessions	44,420	43,757	47,176	45,602	43,550	(2,052)
Misc Income	18,904	6,776	2,055	4,592	1,700	(2,892)
Sales	26,704	26,475	6,545	16,136	16,540	404
Sales of Surplus Assets	1,609	0	0	18,725	18,000	(725)
Total Revenues	11,715,595	10,860,230	11,155,007	11,790,065	12,442,668	652,603
Expenditures						
Cost of Goods Sold	18,547	14,889	5,612	8,260	12,000	3,740
Payroll Taxes	251,473	249,355	262,415	274,983	319,210	44,226
Full Time Retirement	153,437	171,015	161,073	176,826	228,392	51,567
Medical	552,966	551,538	469,509	599,579	581,929	(17,650)
OPEB Retiree Contribution	277,109	0	0	0	0	0
Workers Compensation	187,298	171,805	187,214	251,528	194,115	(57,413)
Full Time Salaries	1,930,724	1,844,163	1,600,221	2,043,588	2,215,975	172,387
Part Time Salaries	2,042,754	2,119,578	2,264,558	2,491,805	2,789,692	297,887
Part Time Pension	72,494	81,826	83,707	93,109	104,051	10,942
Tuition Reimbursement	3,925	4,450	0	0	0	0
Claims & Settlements	0	0	20,872	0	0	0
Communications	117,489	110,007	120,398	131,538	189,266	57,728
Facility Rentals	41,093	45,833	49,481	57,792	75,446	17,655
Equipment Rentals	28,566	23,512	18,610	21,590	76,540	54,950
Materials & Supplies	306,190	327,888	342,149	360,018	449,183	89,165
Uniforms	12,426	18,710	13,903	17,350	24,406	7,055
General Services	1,272,531	1,323,227	1,494,564	1,656,861	1,494,414	(162,447)
Utilities	433,586	414,847	447,198	505,156	511,570	6,414
Repair & Maintenance	188,798	82,979	131,017	130,819	161,142	30,324
Minor Equipment	78,514	27,046	46,172	24,846	71,410	46,564
Fleet Vehicles	71,789	57,710	59,422	64,358	79,473	15,115
Special Fees	189,386	213,560	170,937	228,383	181,992	(46,391)
Computer & Office Equipment	44,833	38,089	38,539	38,808	64,125	25,317
Office Supplies	62,036	66,149	27,897	44,608	85,135	40,527

Total Budget, by Category, continued

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Travel & Professional Developm	63,212	57,254	51,826	66,169	108,146	41,977
Professional Services	434,775	282,655	302,632	257,984	253,950	(4,034)
COP 2002 Series-LQ	109,052	18,109	0	0	0	0
Cost of Issuance	0	90,563	0	0	0	0
L/T Loan Principal	0	0	0	284,036	291,182	7,146
L/T Loan Interest	0	43,315	44,585	39,453	32,408	(7,045)
Bond Debt Service-01-1	468,941	467,353	464,623	465,595	460,350	(5,245)
OPEB Expense	14,886	282,577	296,056	0	0	0
Loss or Gain on Disposal of FA	0	0	0	3,480	0	(3,480)
Computers	20,237	66,024	44,242	105,988	91,000	(14,988)
Machinery & Equipment	22,717	66,149	0	108,102	19,318	(88,784)
Building & Park Improvement	129,541	1,311,235	1,048,398	890,180	4,607,625	3,717,445
Furniture & Fixtures	0	76,568	0	15,597	38,718	23,121
Vehicles	18,435	0	33,839	0	75,000	75,000
Capital Projects	0	23,440	0	0	0	0
Land	0	0	700	100,001	73,000	(27,001)
Total Expenditures	9,619,763	10,743,219	10,302,369	11,558,388	15,960,163	4,401,774
Net Revenue Over/(Under) Expenditures	2,095,832	117,011	852,638	231,677	(3,517,495)	(3,749,171)



Desert Recreation District

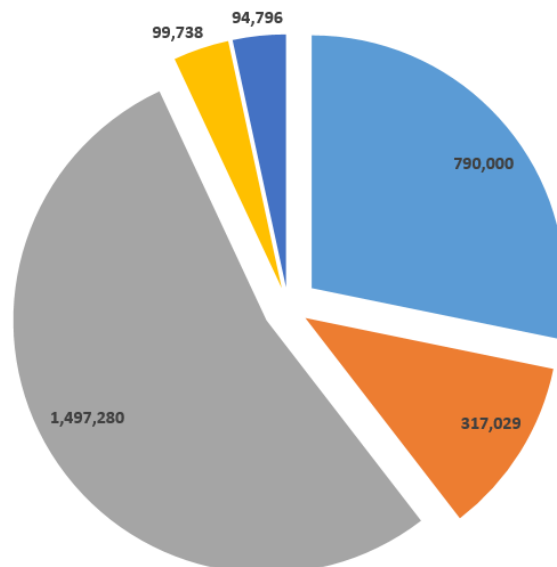
Total Budget, by Fund

6.6 CONSOLIDATED BUDGET, BY FUND

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Golf Center Enterprise Fund	443,020	459,036	506,957	484,563	541,500	56,937
Unrestricted General Fund	8,601,272	7,903,152	7,856,188	8,360,222	8,406,994	46,772
AD 93-1 District Wide	814,002	820,910	797,758	801,077	790,000	(11,077)
AD 97-1 Thousand Palms	298,349	303,218	307,204	314,782	317,029	2,247
AD-01-1 Indio	1,225,578	1,181,785	1,184,536	1,231,322	1,497,280	265,958
AD 02-1 Placitas De La Paz	97,841	94,891	97,772	97,540	99,738	2,198
AD 03-1 Huerta De Mecca Park	88,310	92,125	92,670	92,563	94,796	2,233
California Endowment Grant	0	0	0	75,000	84,500	9,500
C A Infrastructure Replacement	0	0	20,000	176,438	451,830	275,392
Quimby Fund	147,223	5,113	291,921	156,558	159,000	2,442
Total Revenues	11,715,595	10,860,230	11,155,007	11,790,065	12,442,668	652,603
Expenditures						
Golf Center Enterprise Fund	772,979	1,175,122	1,293,359	698,797	737,685	38,888
Unrestricted General Fund	5,904,187	5,685,700	5,764,800	6,639,931	7,007,775	367,844
AD 93-1 District Wide	742,890	686,741	642,989	788,137	1,028,218	240,081
AD 97-1 Thousand Palms	359,928	368,887	397,198	438,113	455,023	16,910
AD-01-1 Indio	1,481,211	2,332,232	1,590,098	1,663,919	1,559,511	(104,407)
AD 02-1 Placitas De La Paz	122,788	146,680	129,653	157,334	127,910	(29,424)
AD 03-1 Huerta De Mecca Park	44,512	69,221	61,540	62,135	192,899	130,764
AD 03-2 Thousand Palms L&L	337	651	0	0	0	0
California Endowment Grant	0	0	0	9,251	81,486	72,235
C A Infrastructure Replacement	190,930	277,986	422,731	1,100,771	4,744,656	3,643,885
Quimby Fund	0	0	0	0	25,000	25,000
Total Expenditures	9,619,763	10,743,219	10,302,369	11,558,388	15,960,163	4,401,774
Net Revenue Over/(Under) Expenditures	2,095,832	117,011	852,638	231,677	(3,517,495)	(3,749,171)

Special Assessment Taxes by AD

- AD 93-1 District Wide
- AD 97-1 Thousand Palms
- AD 01-1 Indio
- AS 02-1 Placitas De Le Paz
- AD 03-1 Huerta De Mecca Park



Total Budget, by Department

6.7 CONSOLIDATED BUDGET, BY DEPARTMENT

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Administration	4,736,525	4,785,154	4,665,636	4,892,751	4,716,623	(176,128)
Public Works & Planning	0	0	0	1,316,423	1,311,991	(4,432)
Community Services	5,624,726	5,581,386	5,674,718	4,763,332	5,261,723	498,391
First Tee of Coachella Valley	440,320	459,036	502,731	484,563	541,500	56,937
Capital Projects	914,023	34,653	311,921	332,996	610,830	277,834
Total Revenues	11,715,595	10,860,230	11,155,007	11,790,065	12,442,668	652,603
Expenditures						
N/A	0	0	0	3,480	0	(3,480)
Administration	2,477,621	2,468,591	2,431,910	2,571,326	2,452,227	(119,099)
Public Works & Planning	0	0	0	1,444,567	1,636,388	191,821
Community Services	6,178,233	5,999,074	6,010,343	5,586,360	6,158,707	572,346
First Tee of Coachella Valley	772,979	686,728	666,109	672,317	737,685	65,368
Capital Projects	190,930	1,588,826	1,194,006	1,280,338	4,975,156	3,694,817
Total Expenditures	9,619,763	10,743,219	10,302,369	11,558,388	15,960,163	4,401,774
Net Revenue Over/(Under) Expenditures	2,095,832	117,011	852,638	231,677	(3,517,495)	(3,749,171)



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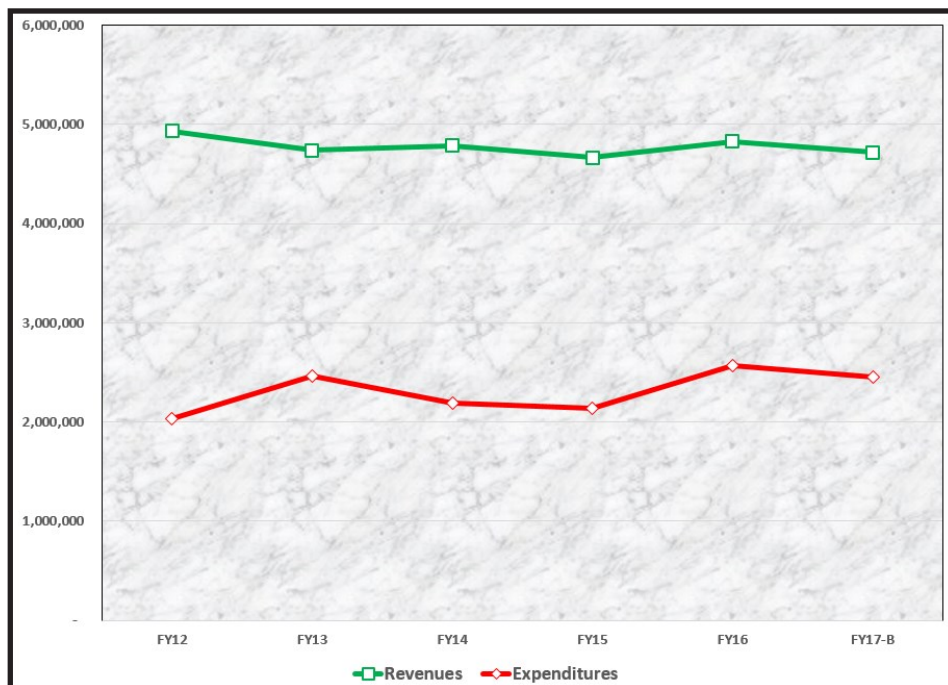
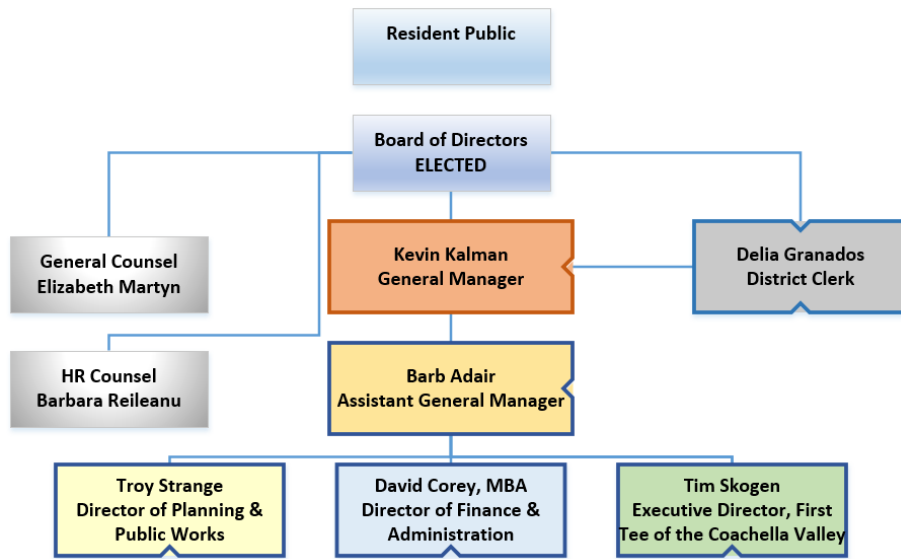
SECTION 7 – GENERAL FUND APPROPRIATIONS



7.1 ADMINISTRATION DEPARTMENT

The Administration Department is tasked with providing the structure, resources, and support necessary for the operational departments to carry out the District’s mission. Administration consists of six functional divisions including; General Government, Finance, Human Resources, Information Systems, Marketing/ Public Information and Board of Directors.

The top level Organizational Chart is depicted below, and demonstrates the functional reporting streams and our accountability to the general public.



FY2018 Financial Plan

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
General Property Tax	2,075,982	2,228,250	2,348,105	2,338,991	2,416,679	77,688
Intergovernmental RDA	2,620,055	2,517,904	2,283,042	2,459,227	2,278,654	(180,573)
Intergovernmental Charges	0	0	0	1,311	0	(1,311)
Charges for Services	0	20	13	5	0	(5)
Special & External Event Charg	0	1,291	1,365	926	0	(926)
Investment Earnings	22,925	34,802	32,083	21,581	20,050	(1,531)
Misc Income	17,549	2,206	990	3,817	1,200	(2,617)
Sales	15	682	39	22	40	18
Total Revenues	4,736,525	4,785,154	4,665,636	4,825,880	4,716,623	(109,257)
Expenditures						
Payroll Taxes	57,948	59,420	64,733	74,036	76,331	2,295
Full Time Retirement	69,349	73,495	79,538	82,702	101,237	18,534
Medical	210,101	230,534	180,548	249,250	242,945	(6,305)
OPEB Retiree Contribution	277,109	0	0	0	0	0
Workers Compensation	34,208	25,469	20,669	29,931	18,096	(11,835)
Full Time Salaries	739,637	765,222	663,622	917,890	944,420	26,530
Part Time Salaries	48,257	81,536	79,265	57,270	105,275	48,005
Part Time Pension	1,196	2,606	2,372	1,622	3,385	1,763
Tuition Reimbursement	3,925	4,450	0	0	0	0
Claims & Settlements	0	0	20,872	0	0	0
Communications	32,276	35,331	37,811	36,181	50,930	14,749
Facility Rentals	6,846	7,751	5,325	4,932	6,000	1,068
Equipment Rentals	15,528	9,033	4,916	6,186	5,340	(846)
Materials & Supplies	24,192	21,318	19,713	18,467	15,650	(2,817)
Uniforms	0	216	0	0	300	300
General Services	403,041	435,451	602,833	738,306	481,387	(256,919)
Utilities	17,108	15,792	17,746	0	0	0
Repair & Maintenance	125	0	0	932	0	(932)
Minor Equipment	3,806	40	440	0	1,000	1,000
Fleet Vehicles	3,213	2,702	3,230	984	1,210	226
Special Fees	91,066	127,168	74,330	115,169	67,550	(47,619)
Computer & Office Equipment	19,378	8,687	10,643	25,137	54,625	29,488
Office Supplies	46,029	51,500	15,217	29,935	64,960	35,025
Travel & Professional Developm	21,942	32,472	25,070	43,162	55,636	12,474
Professional Services	336,457	195,822	206,961	139,546	155,950	16,404
OPEB Expense	14,886	282,577	296,056	0	0	0
Total Expenditures	2,477,621	2,468,591	2,431,910	2,571,640	2,452,227	(119,413)
Net Revenue Over/(Under) Expenditures	2,258,905	2,316,563	2,233,726	2,254,240	2,264,396	10,155

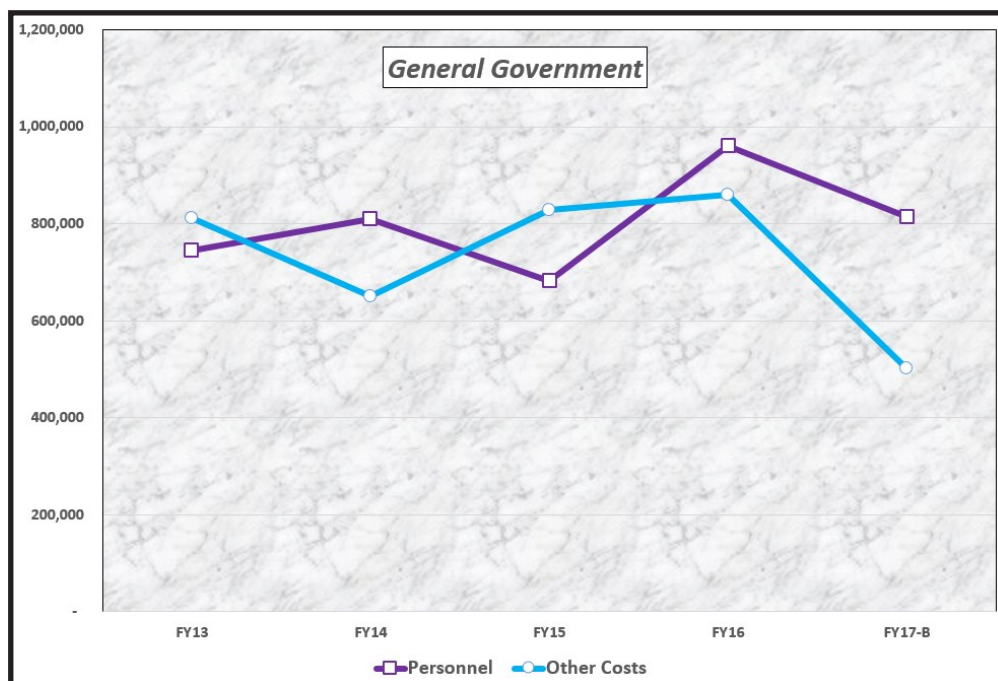
Desert Recreation District

7.11 General Government Division

The General Government Division provides the overall direction and administration of policies and programs established by the Board of Directors, and coordinates the activities of all other departments and operating divisions. Additionally, the division handles District functions of a general nature such as strategic planning, legal counsel, and capital planning. The activities of this division are financed through the Unrestricted General Fund.

<i>Authorized Positions (FTEs)</i>	<i>Full-time</i>	<i>Part-time</i>
General Manager	1.0	
Assistant General Manager	1.0	
District Clerk	1.0	
Office/Records Clerk	1.0	1.2
Mail Clerk		0.6
	<u>4.0</u>	<u>1.8</u>

The obvious reduction in revenues reflects a change in internal accounting whereas the property tax receipts are recorded in the Finance Division starting in FY2016. The change in salaries from FY2016 to FY2017 is mostly a reclassification of the Marketing and Public Information Officer who is now in a dedicated division. There are no current plans to expand the personnel of the General Government Division. The other material change in FY2017 is a reduction in the District's General Liability insurance costs, reflecting a rate reduction and an \$86,000 2015 retro adjustment.



Administration Department—General Government Division

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
General Property Tax	2,075,982	2,228,250	2,348,105	0	0	0
Intergovernmental RDA	2,620,055	2,517,904	2,283,042	0	0	0
Charges for Services	0	20	13	5	0	(5)
Special & External Event Chrg	0	1,291	1,365	926	0	(926)
Misc Income	441	0	0	2,990	0	(2,990)
Sales	15	492	39	22	0	(22)
Total Unrestricted	4,696,493	4,747,956	4,632,563	3,943	0	(3,943)
Restricted						
Intergovernmental Charges	0	0	0	1,311	0	(1,311)
Total Restricted	0	0	0	1,311	0	(1,311)
Total Revenues	4,696,493	4,747,956	4,632,563	5,254	0	(5,254)
Expenditures						
Personnel Expense						
Payroll Taxes	36,694	38,574	38,367	51,418	39,860	(11,559)
Full Time Retirement	50,168	51,875	62,611	65,038	60,449	(4,589)
Medical	82,506	92,054	73,901	116,241	88,587	(27,654)
Workers Compensation	30,805	22,257	16,282	25,366	14,902	(10,464)
Full Time Salaries	509,183	534,962	429,833	667,064	536,541	(130,523)
Part Time Salaries	33,654	67,222	58,481	34,836	70,143	35,307
Part Time Pension	1,160	2,606	2,198	1,316	2,630	1,314
Total Personnel Expense	744,171	809,551	681,673	961,278	813,111	(148,167)
Materials and Services						
Claims & Settlements	0	0	20,872	0	0	0
Communications	32,276	32,989	35,271	34,111	46,680	12,569
Facility Rentals	5,236	6,001	5,325	4,932	6,000	1,068
Equipment Rentals	14,030	9,033	4,916	6,086	5,340	(746)
Materials & Supplies	9,862	4,641	4,392	6,005	4,000	(2,005)
General Services	355,126	344,772	523,490	634,140	220,001	(414,139)
Utilities	17,108	15,792	17,746	0	0	0
Repair & Maintenance	125	0	0	932	0	(932)
Minor Equipment	3,806	40	0	0	1,000	1,000
Fleet Vehicles	3,032	2,665	2,592	448	300	(148)
Special Fees	1,275	1,249	1,407	1,287	1,150	(137)
Computer & Office Equipment	19,378	7,789	10,643	25,137	53,425	28,288
Office Supplies	39,760	46,941	7,882	23,283	11,400	(11,883)
Travel & Professional Developm	14,207	15,332	14,792	27,619	29,340	1,721
Professional Services	296,132	162,883	178,305	95,206	122,000	26,794
Total Materials and Services	811,353	650,126	827,631	859,187	500,636	(358,551)
Capital Outlay						
Building & Park Improvement	0	0	5,920	0	0	0
Total Capital Outlay	0	0	5,920	0	0	0
Total Expenditures	1,555,524	1,459,677	1,515,225	1,820,465	1,313,747	(506,718)

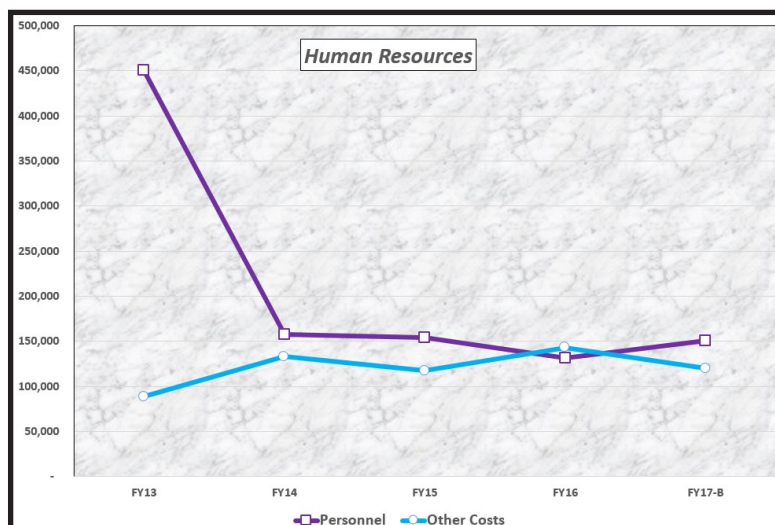
7.12 Human Resources Division

The Human Resources Division provides services focused on enabling our team members to be their best. The Human Resources team partners with District team members and external organizations to proactively provide:

- Advocacy for fair, consistent and equitable treatment of all team members, achieving the highest standards in team member morale and productivity.
- Consulting and support in human resources matters regarding staffing, organizational effectiveness, training & development, safety, total compensation and related practices.
- Promoting an environment of trust, involvement, commitment, and empowerment.
- Administration of health and welfare benefits for full-time team members.
- Effective establishment, implementation and communication of policies, rules and practices that treat team members with dignity and equality while maintaining compliance with applicable employment laws and regulations, and organizational directives.

<i>Authorized Positions (FTEs)</i>	<i>Full-time</i>	<i>Part-time</i>
Human Resources Administrator	1.0	
Human Resources Technician	1.0	
	<u>2.0</u>	<u>-</u>

The Human Resources Division appropriation is very stable for the past few fiscal years, averaging \$275,000 per year. General Services includes the suite of Paychex services from payroll to FSA Administration to an online Recruitment and Onboarding system. The technology allows our mighty team of only two team members to support a staff of over 250 people. A team recognition program is included in the HR Division and includes an annual event to celebrate, thank, and recognize the team’s overall achievements in the past year. The activities of this division are financed through the Unrestricted General Fund.



Administration Department—Human Resources Division

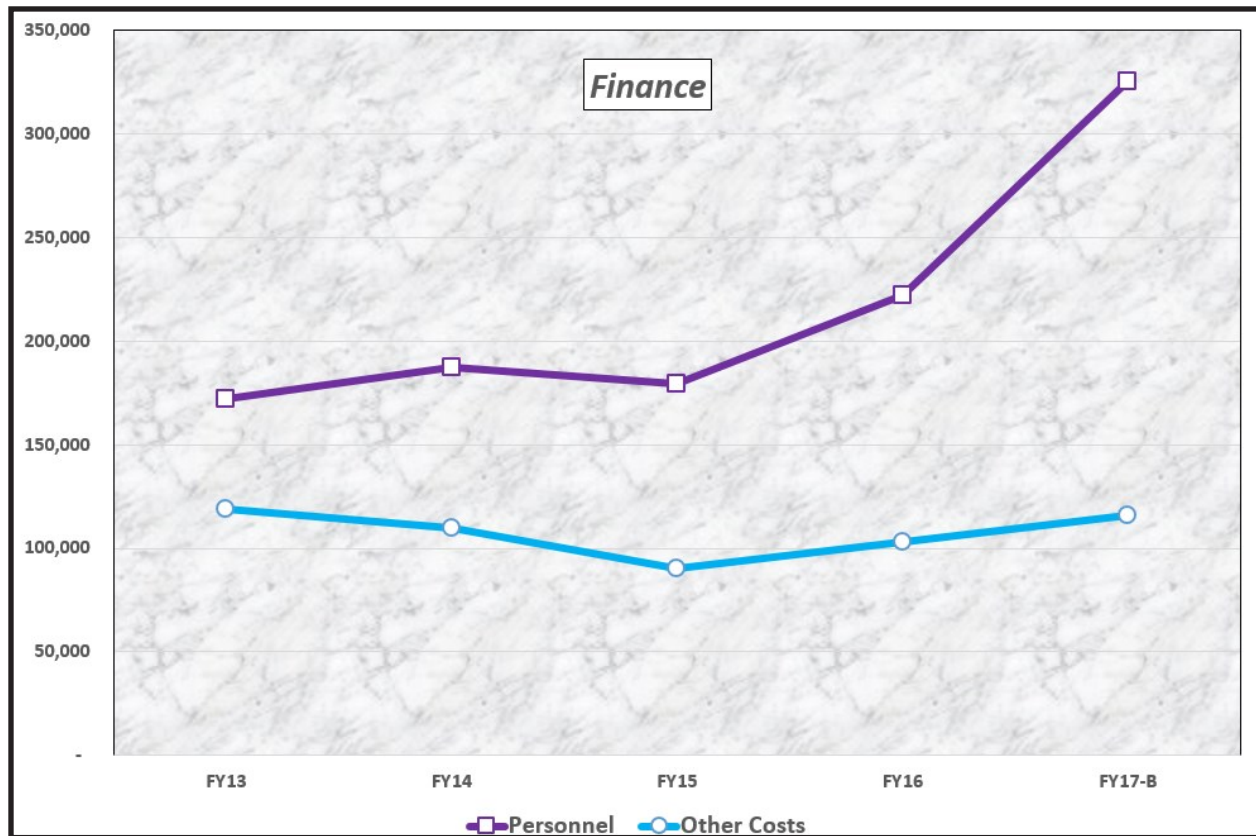
	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Misc Income	0	40	50	0	0	0
Sales	0	190	0	0	0	0
Total Unrestricted	0	230	50	0	0	0
Total Revenues	0	230	50	0	0	0
Expenditures						
Personnel Expense						
Payroll Taxes	10,017	8,644	11,614	8,558	9,428	870
Full Time Retirement	7,800	9,979	0	2,366	11,281	8,916
Medical	33,541	29,127	19,663	19,640	16,637	(3,003)
OPEB Retiree Contribution	277,109	0	0	0	0	0
Workers Compensation	1,355	1,166	1,798	1,575	813	(762)
Full Time Salaries	116,194	104,028	116,446	96,263	112,815	16,551
Part Time Salaries	964	0	4,191	3,295	0	(3,295)
Part Time Pension	36	0	150	123	0	(123)
Tuition Reimbursement	3,925	4,450	0	0	0	0
Total Personnel Expense	450,942	157,395	153,863	131,821	150,975	19,154
Materials and Services						
Communications	0	170	170	170	200	31
Equipment Rentals	1,498	0	0	100	0	(100)
Materials & Supplies	14,224	14,927	9,495	12,386	9,650	(2,736)
General Services	47,915	89,270	77,496	87,559	83,670	(3,889)
Minor Equipment	0	0	440	0	0	0
Fleet Vehicles	84	37	178	438	250	(188)
Special Fees	995	0	0	0	0	0
Computer & Office Equipment	0	0	0	0	1,200	1,200
Office Supplies	1,580	1,094	1,381	2,109	1,800	(309)
Travel & Professional Developm	6,994	14,626	8,497	11,722	10,640	(1,082)
Professional Services	15,225	13,150	19,576	28,840	12,500	(16,340)
Total Materials and Services	88,515	133,273	117,233	143,322	119,910	(23,412)
Total Expenditures	539,456	290,668	271,096	275,143	270,885	(4,259)
Net Revenue Over/(Under) Expenditures	(539,456)	(290,438)	(271,046)	(275,143)	(270,885)	4,259

7.13 Finance Division

The Finance Division develops policies and procedures that maintain internal controls, and manages financial systems in support of District goals and objectives. Finance has a fiduciary responsibility for the safekeeping and custody of District assets. Finance must follow various requirements set forth by law, accounting principles, ordinance, regulatory agencies and covenants. Financial information is subject to many forms of accountability, such as independent audit and open public meetings. The activities of this division are financed through the Unrestricted General Fund.

<i>Authorized Positions (FTEs)</i>	<i>Full-time</i>	<i>Part-time</i>
Director of Finance & Administration	1.0	
Accounting Supervisor	1.0	
Accounting Technician	1.0	
	3.0	-

The Director of Finance and Administration position was filled in FY2016. This position is intended to bring a direct and strong oversight to the District’s business functions. For the past several years, the absence of this position has burdened other team members to fulfill the functions. Property Tax revenues are recorded in the Finance Division. LAIF investment return rates are still at historic lows, currently 0.55%.



Administration Department—Finance Division

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
General Property Tax	0	0	0	2,338,991	2,416,679	77,688
Intergovernmental RDA	0	0	0	2,459,227	2,278,654	(180,573)
Investment Earnings	22,925	34,802	32,083	21,581	20,050	(1,531)
Misc Income	17,108	2,166	940	827	1,200	373
Total Unrestricted	40,032	36,968	33,023	4,820,626	4,716,583	(104,043)
Total Revenues	40,032	36,968	33,023	4,820,626	4,716,583	(104,043)
Expenditures						
Personnel Expense						
Payroll Taxes	9,419	10,295	13,006	12,472	18,842	6,370
Full Time Retirement	11,381	11,641	16,927	15,299	23,066	7,766
Medical	35,505	38,002	29,793	33,794	50,828	17,034
Workers Compensation	1,251	1,456	1,794	2,338	1,663	(675)
Full Time Salaries	114,259	126,232	117,343	153,763	230,658	76,895
Part Time Salaries	0	0	652	4,439	0	(4,439)
Part Time Pension	0	0	24	160	0	(160)
Total Personnel Expense	171,816	187,626	179,540	222,266	325,057	102,791
Materials and Services						
Communications	0	0	0	0	600	600
Materials & Supplies	106	0	0	76	0	(76)
Uniforms	0	216	0	0	300	300
General Services	0	403	732	15,372	19,416	4,044
Fleet Vehicles	97	0	460	99	300	201
Special Fees	88,795	84,662	72,923	66,743	66,395	(348)
Computer & Office Equipment	0	899	0	0	0	0
Office Supplies	4,689	3,465	5,954	4,543	5,500	957
Travel & Professional Developm	487	568	1,313	844	7,406	6,562
Professional Services	25,100	19,790	9,080	15,500	15,750	250
Total Materials and Services	119,274	110,002	90,463	103,176	115,667	12,491
Capital Outlay						
Computers	0	0	6,458	0	0	0
Total Capital Outlay	0	0	6,458	0	0	0
Total Expenditures	291,090	297,628	276,460	325,442	440,724	115,282
Net Revenue Over/(Under) Expenditures	(251,057)	(260,660)	(243,437)	4,495,184	4,275,859	(219,325)

Desert Recreation District

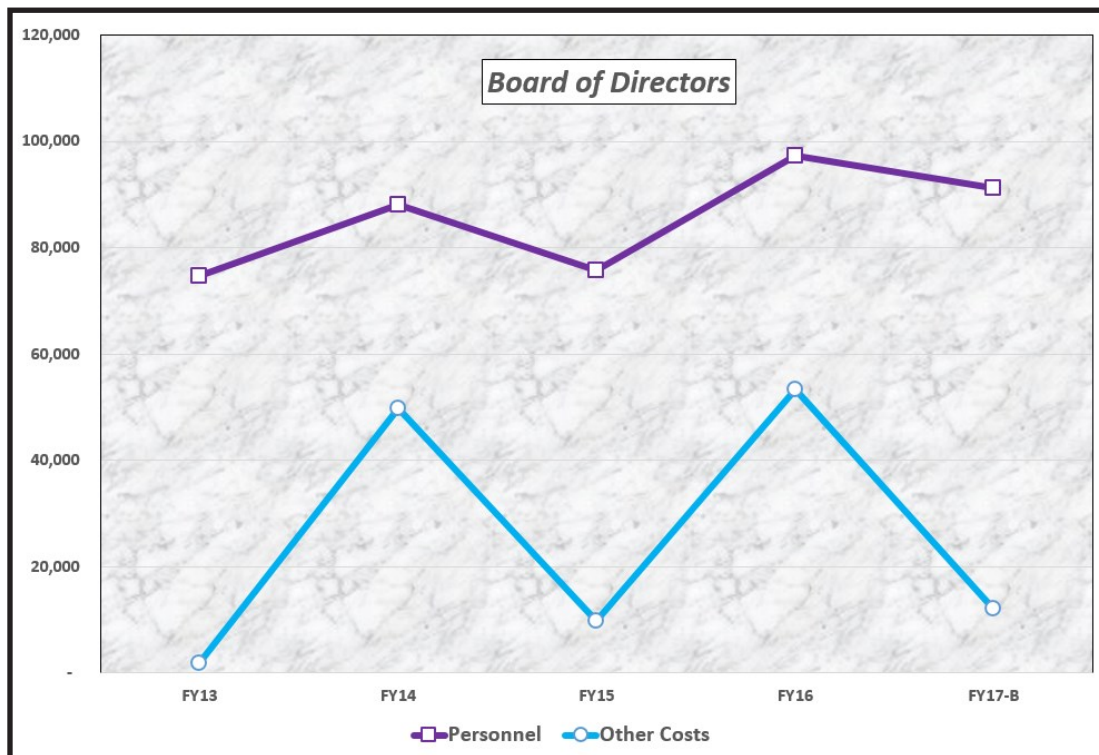
7.14 Board of Directors Division

The Board of Directors serves as the elected governing body of the District. The Board represents the interest of District residents by providing leadership and policy direction to the General Manager to assure the present and future fiscal integrity of the District. The Board establishes District policy and enacts ordinances, rules and regulations, adopts the annual budget, and authorizes most contracts. The activities of this division are financed through the Unrestricted General Fund.

The Board is also represented at special events throughout the year. Classic ribbon-cutting ceremonies are held at grand opening events or after significant renovations to rededicate the space to the public's interests.

<i>Board Positions</i>	<i>Directors</i>
President	1.0
Vice President	1.0
Director	3.0
	<hr/>
	5.0

The District offers health and welfare benefits to its Board of Directors which accounts for the majority of personnel costs. For FY2017, there are no board seats up for election, reflecting a reduction of nearly \$50,000 in costs. The fluctuating expenses reflect the election cycles.



Administration Department—Board of Directors Division

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Capital Revenues						
Capital Grants	0	27,740	0	0	0	0
Total Capital Revenues	0	27,740	0	0	0	0
Total Revenues	0	27,740	0	0	0	0
Expenditures						
Personnel Expense						
Payroll Taxes	1,817	1,906	1,746	1,588	2,003	415
Medical	58,549	71,350	57,191	79,574	74,164	(5,410)
Workers Compensation	796	590	795	651	108	(543)
Full Time Salaries	0	0	0	800	0	(800)
Part Time Salaries	13,638	14,315	15,940	14,700	15,000	300
Part Time Pension	0	0	0	23	0	(23)
Total Personnel Expense	74,801	88,160	75,672	97,336	91,275	(6,062)
Materials and Services						
Communications	0	2,172	2,370	1,901	2,400	499
Facility Rentals	1,610	1,750	0	0	0	0
Materials & Supplies	0	1,750	5,826	0	1,000	1,000
General Services	0	1,006	1,115	1,236	1,200	(36)
Special Fees	0	41,257	0	47,139	0	(47,139)
Travel & Professional Developm	254	1,946	467	2,977	7,500	4,523
Total Materials and Services	1,864	49,881	9,779	53,253	12,100	(41,153)
Total Expenditures	76,665	138,041	85,451	150,589	103,375	(47,215)
Net Revenue Over/(Under) Expenditures	(76,665)	(110,301)	(85,451)	(150,589)	(103,375)	47,215

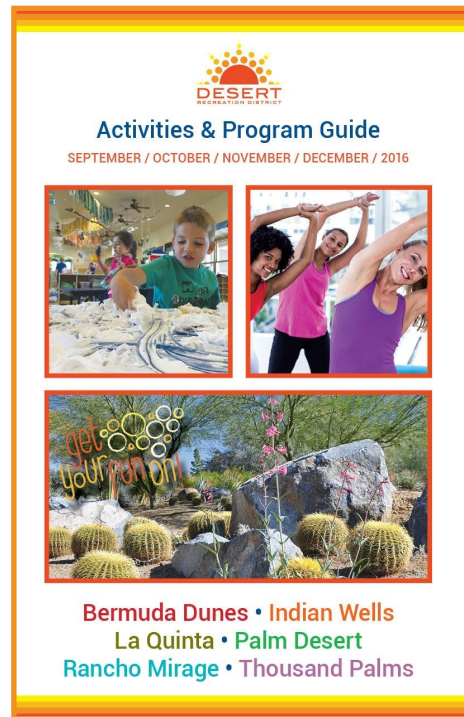
7.15 Marketing / Public Information Division

The Marketing / Public Information Division was extracted from the General Government Division for FY2017 to better reflect its unique role within the District. Transparency of public information is a hallmark of pride for the District and is maintained through a dedication to leading the effort for the clear and concise delivery of information in a timely manner. This Division is responsible to develop and expand the DRD brand, as well as create new marketing campaigns. New marketing strategies will be forthcoming to educate and raise awareness of the District as recent research shows that many residents do not distinguish between park and recreation services provided by their city and the DRD brand.

The expenses of the Marketing / Public Information Division are largely the publication and distribution of our Activities and Program Guide to residents within the District's boundaries. Use of online-only access to the guides has not produced the results of filling our programs. A combination approach that includes print pieces via direct mail, social media content, and digital advertising that is targeted by interest and geographic area (known as geo-targeting) have yielded the best results in registration and rental revenue in recent years.

Authorized Positions (FTEs)	Full-time	Part-time
Marketing & Public Information Officer	1.0	
Public Information Technician		0.5
	<u>1.0</u>	<u>0.5</u>

In addition to the distribution of information outlined above, the Marketing / Public Information Division regularly issues press releases, arranges for weekly interviews on the KESQ noon news, and interacts with local elected officials and area Chambers of Commerce to get the DRD message spread throughout the Coachella Valley.

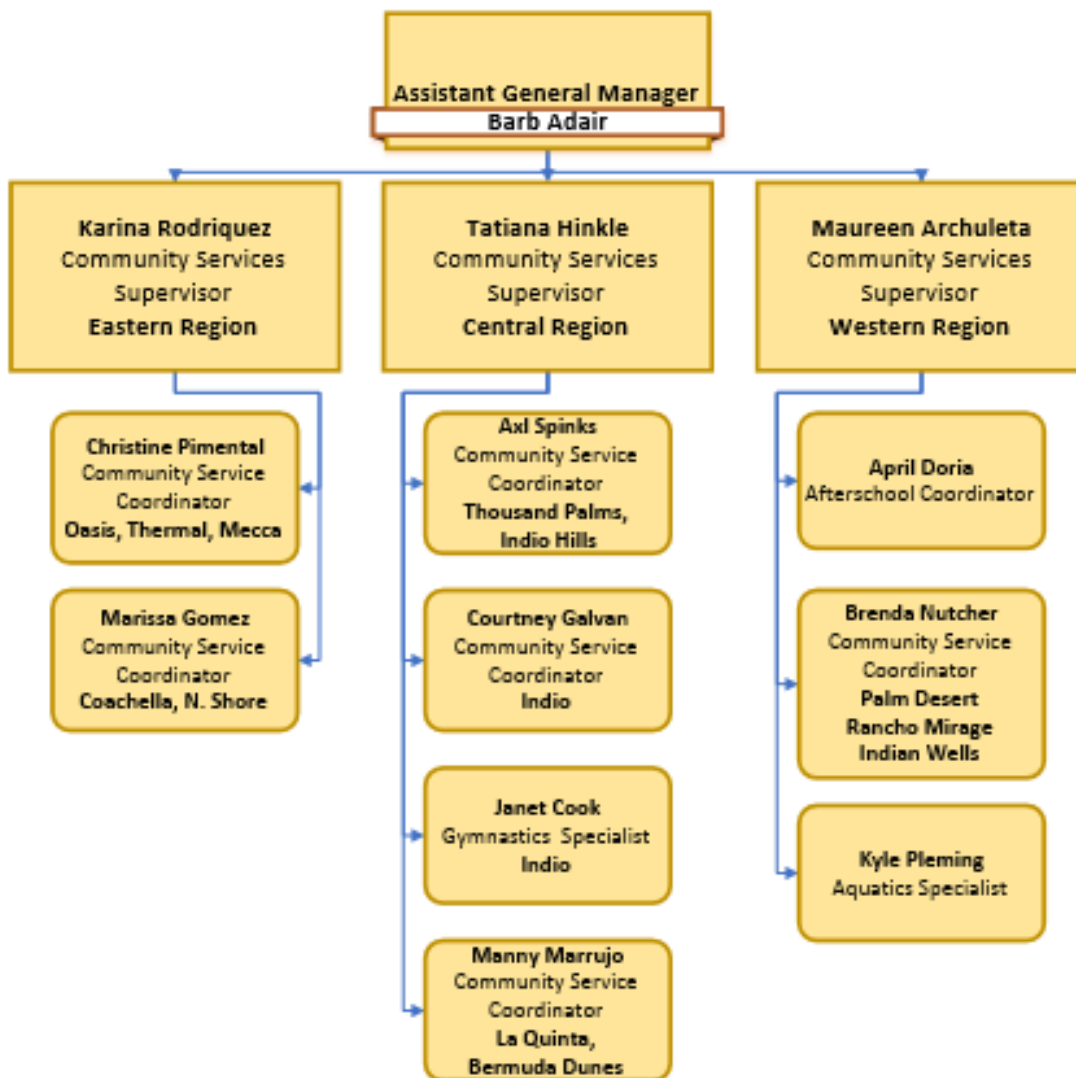


Administration Department—Marketing & Public Information Division

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Sales	0	0	0	0	40	40
Total Unrestricted	0	0	0	0	40	40
Total Revenues	0	0	0	0	40	40
Expenditures						
Personnel Expense						
Payroll Taxes	0	0	0	0	6,198	6,198
Full Time Retirement	0	0	0	0	6,441	6,441
Medical	0	0	0	0	12,728	12,728
Workers Compensation	0	0	0	0	610	610
Full Time Salaries	0	0	0	0	64,407	64,407
Part Time Salaries	0	0	0	0	20,132	20,132
Part Time Pension	0	0	0	0	755	755
Total Personnel Expense	0	0	0	0	111,272	111,272
Materials and Services						
Communications	0	0	0	0	1,050	1,050
Materials & Supplies	0	0	0	0	1,000	1,000
General Services	0	0	0	0	157,100	157,100
Fleet Vehicles	0	0	0	0	360	360
Special Fees	0	0	0	0	5	5
Office Supplies	0	0	0	0	46,260	46,260
Travel & Professional Developm	0	0	0	0	750	750
Professional Services	0	0	0	0	5,700	5,700
Total Materials and Services	0	0	0	0	212,225	212,225
Total Expenditures	0	0	0	0	323,497	323,497
Net Revenue Over/(Under) Expenditures	0	0	0	0	(323,457)	(323,457)

7.2 COMMUNITY SERVICES DEPARTMENT

The Community Services Department is tasked with providing clean, safe, and well maintained recreational facilities and guiding the guest experience through leisure counseling and excellence in customer service. Community Services consists of eleven community centers located in Bermuda Dunes, Coachella, Indio, Indio Hills, La Quinta, Mecca, North Shore, Oasis, Palm Desert, Thermal, and Thousand Palms. The Aquatics Program is run from three pools in Coachella, Indio, and Mecca. The Gymnastics Program is managed exclusively within the Indio Community Center, and ASES and Traditional After School programs are run out of 25 elementary and Middle Schools in Indio, Palm Desert, La Quinta, Oasis and Bermuda Dunes.



Community Services						
	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Special Assessments	2,524,080	2,492,928	2,479,940	1,224,542	1,497,280	272,738
Intergovernmental Charges	973,426	1,326,981	1,353,513	1,481,703	1,719,216	237,512
Intergovernmental services	365,342	0	0	0	0	0
Charges for Services	1,463,764	1,504,129	1,552,091	1,680,876	1,667,594	(13,281)
Special & External Event Charg	26,078	20,885	18,828	19,683	20,700	1,017
Rents & Royalties	110,321	57,305	67,471	99,733	86,963	(12,770)
Donated Registration Fees	55,081	63,820	83,126	54,325	47,888	(6,437)
Grants & Donations	60,896	72,822	75,827	153,541	182,533	28,991
Concessions	37,962	36,859	41,917	39,486	37,550	(1,936)
Misc Income	1,355	2,770	544	678	500	(178)
Sales	4,812	2,887	1,461	1,905	1,500	(405)
Sales of Surplus Assets	1,609	0	0	0	0	0
Total Revenues	5,624,726	5,581,386	5,674,718	4,756,471	5,261,723	505,252
Expenditures						
Cost of Goods Sold	3,586	1,684	994	514	1,000	486
Payroll Taxes	175,513	174,314	179,008	175,267	206,209	30,942
Full Time Retirement	74,492	85,642	81,535	82,197	92,773	10,576
Medical	315,348	304,694	274,222	302,260	257,873	(44,386)
Workers Compensation	138,908	131,794	155,072	176,421	133,990	(42,431)
Full Time Salaries	998,499	928,257	822,951	857,750	927,734	69,984
Part Time Salaries	1,931,744	1,910,846	2,024,682	2,227,415	2,437,223	209,808
Part Time Pension	68,989	74,409	75,078	83,468	91,396	7,928
Communications	75,675	68,286	73,152	75,582	113,616	38,034
Facility Rentals	34,247	38,082	44,156	29,508	45,506	15,999
Equipment Rentals	13,038	14,480	13,694	13,698	66,200	52,502
Materials & Supplies	254,034	293,205	284,217	283,730	334,173	50,443
Uniforms	8,987	12,989	9,009	12,331	17,006	4,675
General Services	605,475	611,623	624,435	247,017	312,824	65,807
Utilities	370,565	356,754	399,607	0	0	0
Repair & Maintenance	142,814	82,019	113,344	45,925	65,892	19,967
Minor Equipment	72,691	23,832	43,792	20,987	60,910	39,923
Fleet Vehicles	62,959	47,769	50,493	24,898	44,713	19,815
Special Fees	91,346	78,495	89,179	101,617	100,643	(974)
Computer & Office Equipment	23,076	28,109	23,643	8,055	8,800	745
Office Supplies	12,432	10,661	10,711	13,604	17,775	4,171
Travel & Professional Developm	27,501	14,959	14,979	12,646	38,510	25,864
Professional Services	98,318	86,833	93,182	0	0	0
COP 2002 Series-LQ	109,052	18,109	0	0	0	0
Cost of Issuance	0	90,563	0	0	0	0
L/T Loan Principal	0	0	0	284,036	291,182	7,146
L/T Loan Interest	0	43,315	44,585	39,453	32,408	(7,045)
Bond Debt Service-01-1	468,941	467,353	464,623	465,595	460,350	(5,245)
Total Expenditures	6,178,233	5,999,074	6,010,343	5,583,976	6,158,707	574,731
Net Revenue Over/(Under) Expenditures	(553,506)	(417,688)	(335,625)	(827,505)	(896,983)	(69,479)

Desert Recreation District

7.201 Bermuda Dunes Division

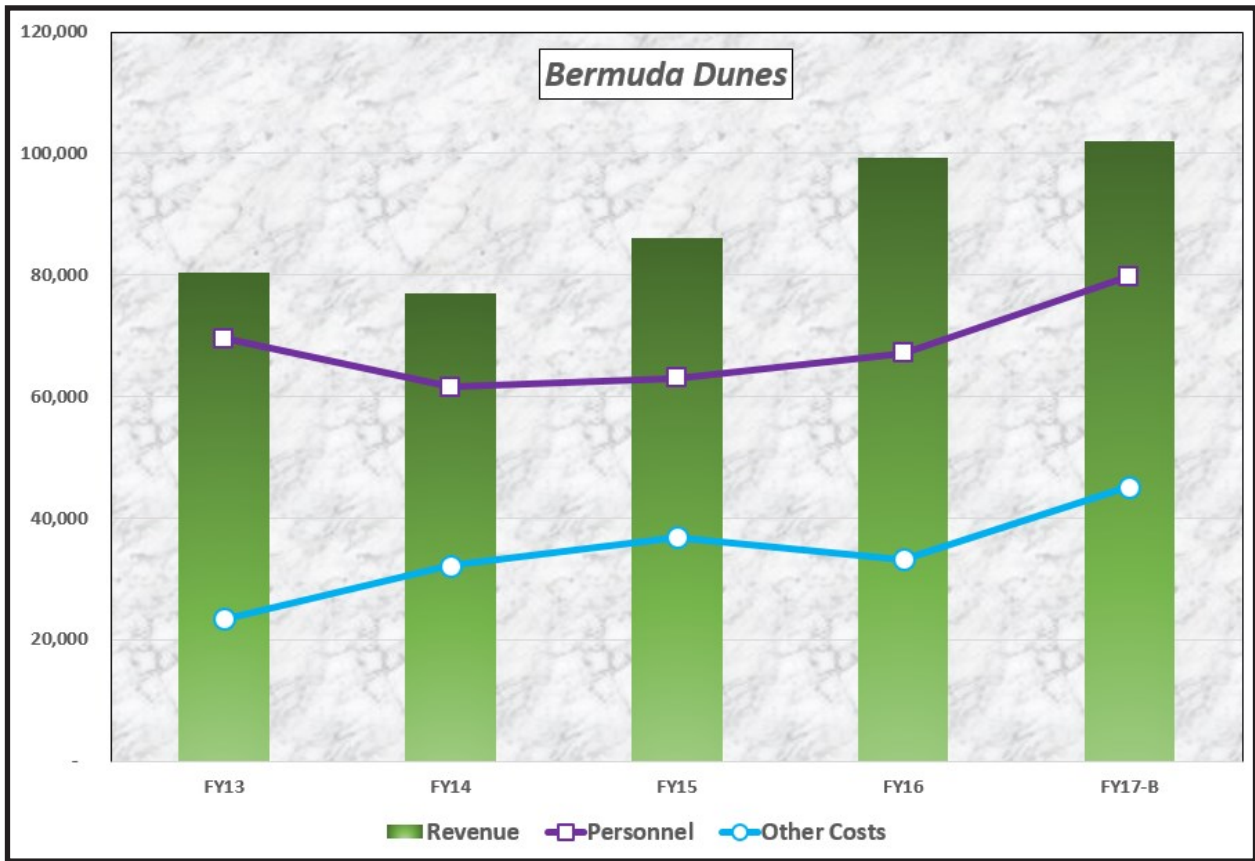
The Bermuda Dunes Division is responsible for the planning, scheduling and staffing of all activities, special events and facility use in the Community of Bermuda Dunes. The Bermuda Dunes Community Center is owned by the County of Riverside and operated by the District. In 2015, the District assumed management of this facility from the County to provide better and more direct services to the residents. This Division is funded entirely through the Unrestricted General Fund.

Our youngest guests can enjoy their “Dance, Play & Pretend” class for children 2 1/2 to 5 years old where they learn basic ballet movements. Future ballerinas are inspired here! Yoga and Zumba Fitness classes are a popular choice. Looking for something artistic, the watercolor painting classes are always in demand by residents.

<i>Authorized Positions (FTEs)</i>	<i>Full-time</i>	<i>Part-time</i>
Community Services Supervisor	0.25	
Community Services Coordinator	0.50	
Sr Recreation Leader		0.03
Recreation Leader		0.45
	<u>0.75</u>	<u>0.48</u>

A holiday Food & Gift Drive is planned for the upcoming season. The needs for the community are met by the generosity of others and at a particularly sensitive time of year. The ASES Program is offered in Bermuda Dunes, which is accounted for in the ASES budget, p. 97.

New flooring for the Community Center is planned for FY2017 to make it more usable for activities.



Community Services— Bermuda Dunes Division

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Charges for Services	79,148	77,016	83,532	95,066	98,191	3,125
Rents & Royalties	0	0	0	4,225	3,750	(475)
Total Unrestricted	79,148	77,016	83,532	99,291	101,941	2,650
Restricted						
Intergovernmental Charges	1,148	0	0	0	0	0
Donated Registration Fees	0	0	150	0	0	0
Grants & Donations	0	0	2,500	0	0	0
Total Restricted	1,148	0	2,650	0	0	0
Total Revenues	80,296	77,016	86,182	99,291	101,941	2,650
Expenditures						
Personnel Expense						
Payroll Taxes	2,924	3,009	3,200	3,694	4,375	681
Full Time Retirement	1,595	1,607	0	0	1,829	1,829
Medical	6,776	7,912	6,521	1,514	3,994	2,480
Workers Compensation	2,587	1,817	2,136	2,867	2,246	(622)
Full Time Salaries	15,411	16,168	15,219	16,324	18,291	1,967
Part Time Salaries	38,759	29,918	34,633	41,446	47,244	5,798
Part Time Pension	1,436	1,122	1,310	1,322	1,772	450
Total Personnel Expense	69,489	61,553	63,019	67,168	79,750	12,582
Materials and Services						
Communications	312	67	85	3,801	9,180	5,379
Facility Rentals	2,479	4,325	3,543	5,339	4,453	(886)
Materials & Supplies	2,412	5,463	4,591	9,469	7,714	(1,755)
Uniforms	418	88	146	100	250	150
General Services	13,360	17,431	22,793	9,793	18,160	8,367
Minor Equipment	0	0	721	390	810	420
Fleet Vehicles	981	37	664	25	220	195
Special Fees	3,016	3,468	3,802	4,230	3,576	(654)
Computer & Office Equipment	0	1,150	0	53	300	247
Office Supplies	407	116	379	0	400	400
Travel & Professional Developm	0	0	80	23	75	52
Total Materials and Services	23,385	32,144	36,804	33,224	45,138	11,914
Total Expenditures	92,874	93,697	99,823	100,392	124,888	24,496
Net Revenue Over/(Under) Expenditures	(12,578)	(16,681)	(13,641)	(1,101)	(22,947)	(21,846)

Desert Recreation District

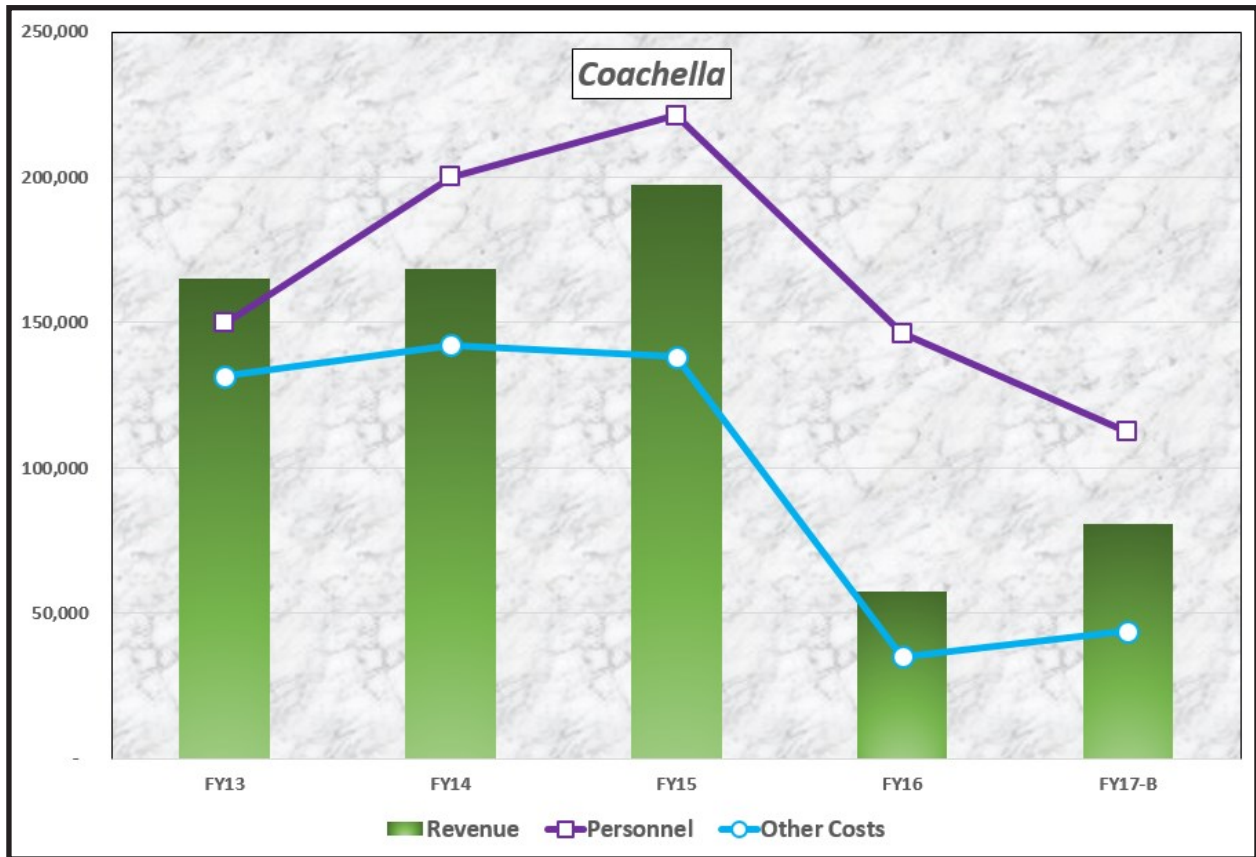
7.202 Coachella Division

The Coachella Division is responsible for the planning, scheduling and staffing of all activities, special events and facility use in the Bagdouma Community Center. This facility is owned by the City of Coachella and is operated by the District. Bagdouma Park is 46 acres of fun and activity year round including one of the District-run pools. Owned by the City, it is the location for many of the District’s programs. This Division is funded entirely through the Unrestricted General Fund.

Summer Camp is a vital resource for City residents. The Bagdouma Pool provides the coolest venue for some of our most popular swim lessons including “guppies, penguins, stingrays, and barracudas” for ages 3-14. If Tae Kwon Do or Zumba are not your thing, then a Digital Art Class or a Chess tournament are more your speed. Our Teen Scene program is open to all high school kids and provides social interaction, creative arts, and character development skills all while having fun together. “Fitness over 50” classes keep every member of the community socially and actively involved.

<i>Authorized Positions (FTEs)</i>	<i>Full-time</i>	<i>Part-time</i>
Community Services Supervisor	0.25	
Community Services Coordinator	0.50	
Sr Recreation Leader		1.15
Recreation Leader		0.72
Instructor		0.22
	<u>0.75</u>	<u>2.09</u>

Bagdouma Pool is home of several Aquatics Programs in the summer swim season.



Community Services— Coachella Division

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Charges for Services	20,661	31,196	57,878	46,639	63,458	16,820
Rents & Royalties	5,160	4,390	3,463	0	0	0
Total Unrestricted	25,821	35,586	61,340	46,639	63,458	16,820
Restricted						
Special Assessments	97,841	94,891	97,772	0	0	0
Intergovernmental Charges	27,428	0	0	10,968	16,800	5,832
Donated Registration Fees	13,655	33,850	35,950	0	0	0
Grants & Donations	600	4,000	2,500	0	500	500
Total Restricted	139,523	132,741	136,222	10,968	17,300	6,332
Total Revenues	165,345	168,327	197,562	57,607	80,758	23,152
Expenditures						
Personnel Expense						
Payroll Taxes	8,207	10,695	12,117	7,408	6,363	(1,046)
Full Time Retirement	5,021	7,366	2,864	5,116	3,603	(1,513)
Medical	13,005	13,302	12,731	14,580	7,330	(7,251)
Workers Compensation	4,062	6,182	9,581	5,326	3,085	(2,241)
Full Time Salaries	45,949	71,326	44,919	68,988	36,032	(32,956)
Part Time Salaries	71,379	87,616	134,901	43,288	53,974	10,686
Part Time Pension	2,141	3,678	4,233	1,557	2,024	467
Total Personnel Expense	149,762	200,165	221,346	146,263	112,410	(33,853)
Materials and Services						
Communications	325	1,077	630	708	1,320	612
Facility Rentals	0	0	0	2,976	0	(2,976)
Materials & Supplies	6,382	12,751	8,941	6,789	10,605	3,816
Uniforms	450	122	100	199	290	91
General Services	83,610	97,224	94,461	17,357	19,766	2,409
Utilities	21,830	20,451	18,745	0	0	0
Repair & Maintenance	868	0	0	0	0	0
Minor Equipment	7,400	0	294	0	1,000	1,000
Fleet Vehicles	782	15	466	431	1,800	1,369
Special Fees	1,354	3,654	5,132	5,820	6,563	742
Computer & Office Equipment	1,964	0	1,775	0	1,800	1,800
Office Supplies	0	81	869	750	750	0
Professional Services	6,709	6,857	6,857	0	0	0
Total Materials and Services	131,674	142,233	138,270	35,031	43,893	8,863
Total Expenditures	281,436	342,398	359,616	181,294	156,304	(24,990)
Net Revenue Over/(Under) Expenditures	(116,092)	(174,070)	(162,054)	(123,687)	(75,546)	48,142

Desert Recreation District

7.203 Indio Division

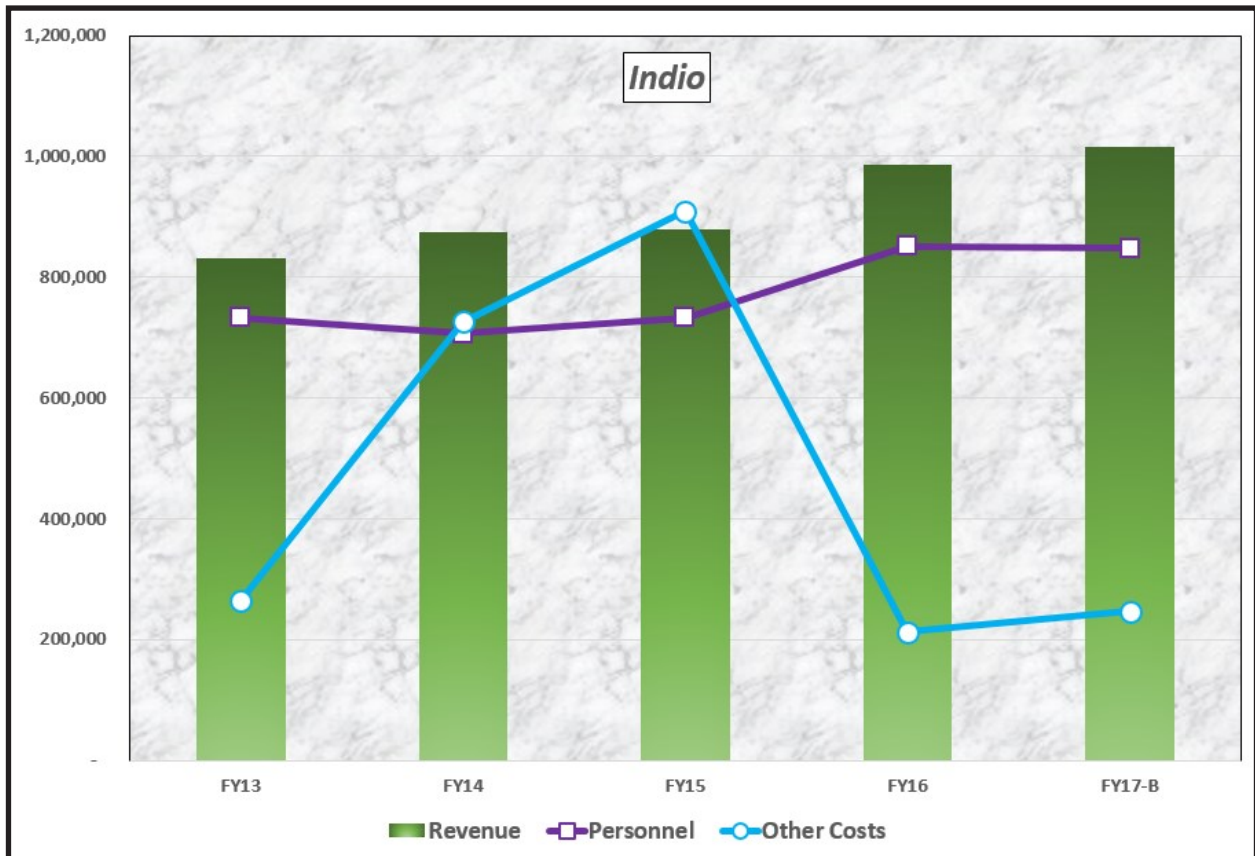
The Indio Center Division is responsible for the planning, scheduling and staffing of all activities, special events and facility use in the Indio Community Center and Park. This facility is owned and operated by the District. The activities of this division financed through a combination of Assessment District 01-1 and the Unrestricted General Fund. Debt from major renovations completed in 2002 will be retired in FY2017.

The Indio Community Center is one of the busiest locations in the District. The Fitness Center, fitness classes, music lessons, and karate are just some of the offerings. Basketball and volleyball are daily events as well as specialized camps. Pawley Pool is home of several Aquatics Programs in the summer swim season.

<i>Authorized Positions (FTEs)</i>	<i>Full-time</i>	<i>Part-time</i>
Community Services Supervisor	0.25	
Community Services Coordinator	1.00	
Sr Recreation Leader		2.37
Recreation Leader		7.15
Instructor		0.28
Custodian	1.00	
	<u>2.25</u>	<u>9.80</u>

The District’s Gymnastic School is housed in the Indio Community Center highlighted separately as its own standalone program. The ASES Program is offered at 15 program sites throughout the City.

Investment in energy efficient lights is slated for FY2017. The Gymnastics Academy is housed at the Indio Community Center. As discussed elsewhere, the popularity of the gymnastics program is driving a major renovation/expansion of the Indio Community Center.



Community Services— Indio Division

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Special Assessments	1,225,578	1,181,785	1,184,878	1,231,322	1,497,280	265,958
Intergovernmental Charges	625,669	658,552	663,672	669,103	783,560	114,456
Charges for Services	739,534	686,172	668,563	717,026	635,875	(81,151)
Special & External Event Charge	25,512	19,100	16,093	18,343	19,000	657
Rents & Royalties	15,619	12,107	14,231	26,737	21,000	(5,737)
Donated Registration Fees	29,349	24,300	36,998	1,000	0	(1,000)
Grants & Donations	150	8,514	5,253	3,000	4,100	1,100
Concessions	26,551	22,833	22,479	23,835	21,000	(2,835)
Misc Income	1,355	1,800	544	528	500	(28)
Sales	4,812	2,887	1,461	1,905	1,500	(405)
Total Revenues	2,694,128	2,618,048	2,614,173	2,692,798	2,983,815	291,017
Expenditures						
Cost of Goods Sold	3,586	1,684	994	514	1,000	486
Payroll Taxes	60,594	67,566	66,242	57,794	61,667	3,873
Full Time Retirement	12,955	15,006	18,076	18,588	17,348	(1,240)
Medical	48,723	55,653	56,651	67,805	55,211	(12,594)
Workers Compensation	49,180	51,710	53,466	60,727	45,335	(15,392)
Full Time Salaries	126,948	154,806	147,378	163,491	173,478	9,987
Part Time Salaries	1,032,915	1,094,731	1,035,340	1,001,481	1,017,402	15,922
Part Time Pension	37,142	42,299	38,795	36,934	38,153	1,219
Communications	21,094	18,321	18,711	11,601	16,188	4,587
Facility Rentals	3,002	3,500	3,150	3,150	4,000	850
Equipment Rentals	2,394	3,645	2,134	2,239	2,600	361
Materials & Supplies	94,370	104,506	100,022	69,435	75,767	6,332
Uniforms	4,614	5,904	4,361	3,404	3,950	546
General Services	151,001	128,989	109,059	56,491	60,465	3,974
Utilities	119,100	121,341	139,773	0	0	0
Repair & Maintenance	59,937	27,501	41,066	10,417	21,750	11,333
Minor Equipment	17,233	6,427	14,041	8,021	17,500	9,479
Fleet Vehicles	3,143	2,806	1,984	2,174	3,374	1,200
Special Fees	51,726	43,608	47,824	47,434	40,733	(6,700)
Computer & Office Equipment	5,280	22,600	8,399	2,397	1,900	(497)
Office Supplies	3,753	4,241	4,229	4,567	4,750	183
Travel & Professional Developm	13,584	9,596	7,669	7,109	10,520	3,411
Professional Services	43,228	30,386	40,696	0	0	0
Bond Debt Service-01-1	468,941	467,353	464,623	465,595	460,350	(5,245)
Machinery & Equipment	11,418	0	0	0	0	0
Building & Park Improvement	35,601	732,796	263,068	0	0	0
Furniture & Fixtures	0	76,568	0	0	0	0
Total Expenditures	2,481,463	3,293,542	2,687,752	2,101,368	2,133,440	32,072
Net Revenue Over/(Under) Expenditures	212,666	(675,494)	(73,579)	591,430	850,375	258,945

Desert Recreation District

7.204 Indio Hills Division

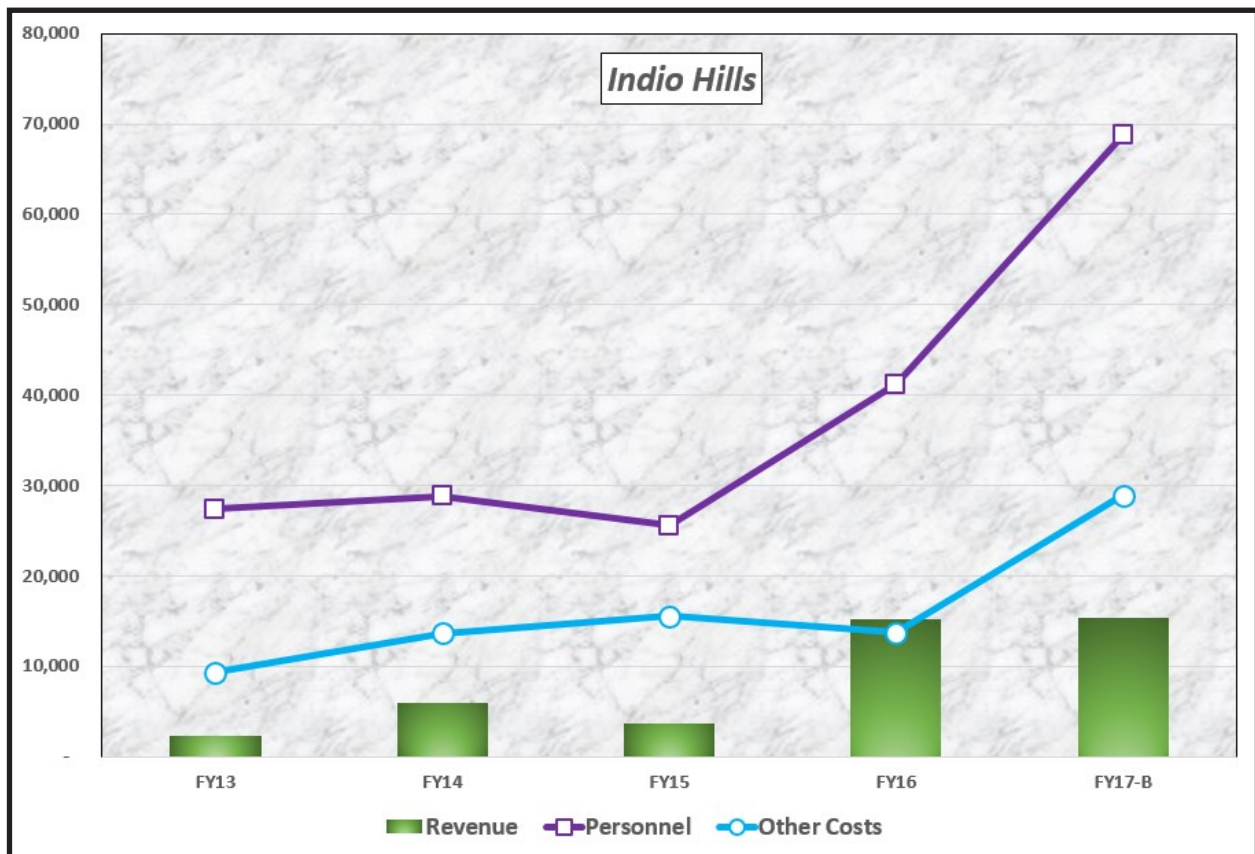
The Indio Hills Division is responsible for the planning, scheduling and staffing of all activities, special events and facility use in the Indio Hills Community Center. This facility is owned by the County of Riverside and is operated by the District. Management of the facility has been assumed by the District since 2015 to increase guest satisfaction. This Division is funded entirely through the Unrestricted General Fund.

Active programs are in plentiful supply at Indio Hills, from Zumba and Fit After 50. A chili Cook-off competition keeps the happenings spicy, and the Friday Night Teen Social program engages older kids in activities that are focused on social development and fun together.

Authorized Positions (FTEs)	Full-time	Part-time
Community Services Supervisor	0.25	
Community Services Coordinator	0.50	
Sr Recreation Leader		0.80
Recreation Leader		0.44
	<u>0.75</u>	<u>1.24</u>

Increases in part-time salaries reflects the investment in additional programming for this location. The increase in full-time salaries is a new allocation of existing team members to help manage the projected greater utilization of the community center.

No major renovations are currently planned for the Indio Hills Center.



Community Services— Indio Hills Division

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Charges for Services	0	0	0	2,836	2,100	(736)
Rents & Royalties	0	0	0	200	525	325
Concessions	0	0	0	0	250	250
Total Unrestricted	0	0	0	3,036	2,875	(161)
Restricted						
Intergovernmental Charges	2,348	1,200	1,200	0	0	0
Grants & Donations	0	4,787	2,398	12,136	12,500	364
Total Restricted	2,348	5,987	3,598	12,136	12,500	364
Total Revenues	2,348	5,987	3,598	15,172	15,375	203
Expenditures						
Personnel Expense						
Payroll Taxes	1,387	1,422	1,355	2,224	4,298	2,074
Full Time Retirement	1,595	1,607	0	0	2,419	2,419
Medical	6,821	7,912	6,521	1,514	3,546	2,031
Workers Compensation	606	621	771	1,856	1,900	44
Full Time Salaries	16,010	16,168	15,219	13,533	24,188	10,655
Part Time Salaries	893	1,042	1,615	21,296	31,256	9,959
Part Time Pension	33	36	64	761	1,172	411
Total Personnel Expense	27,346	28,808	25,545	41,185	68,778	27,593
Materials and Services						
Communications	32	0	0	1,145	8,640	7,495
Materials & Supplies	370	4,028	3,226	8,365	9,420	1,055
Uniforms	0	0	0	95	225	130
General Services	7,100	9,512	12,179	1,853	6,170	4,317
Repair & Maintenance	156	0	0	0	0	0
Minor Equipment	1,449	0	0	162	1,100	938
Fleet Vehicles	219	98	131	493	1,250	757
Special Fees	0	0	0	760	1,260	501
Computer & Office Equipment	0	0	0	514	300	(214)
Office Supplies	0	0	0	357	500	143
Total Materials and Services	9,326	13,638	15,536	13,744	28,865	15,121
Total Expenditures	36,672	42,446	41,081	54,929	97,644	42,714
Net Revenue Over/(Under) Expenditures	(34,325)	(36,459)	(37,483)	(39,757)	(82,269)	(42,512)

Desert Recreation District

7.205 La Quinta Division

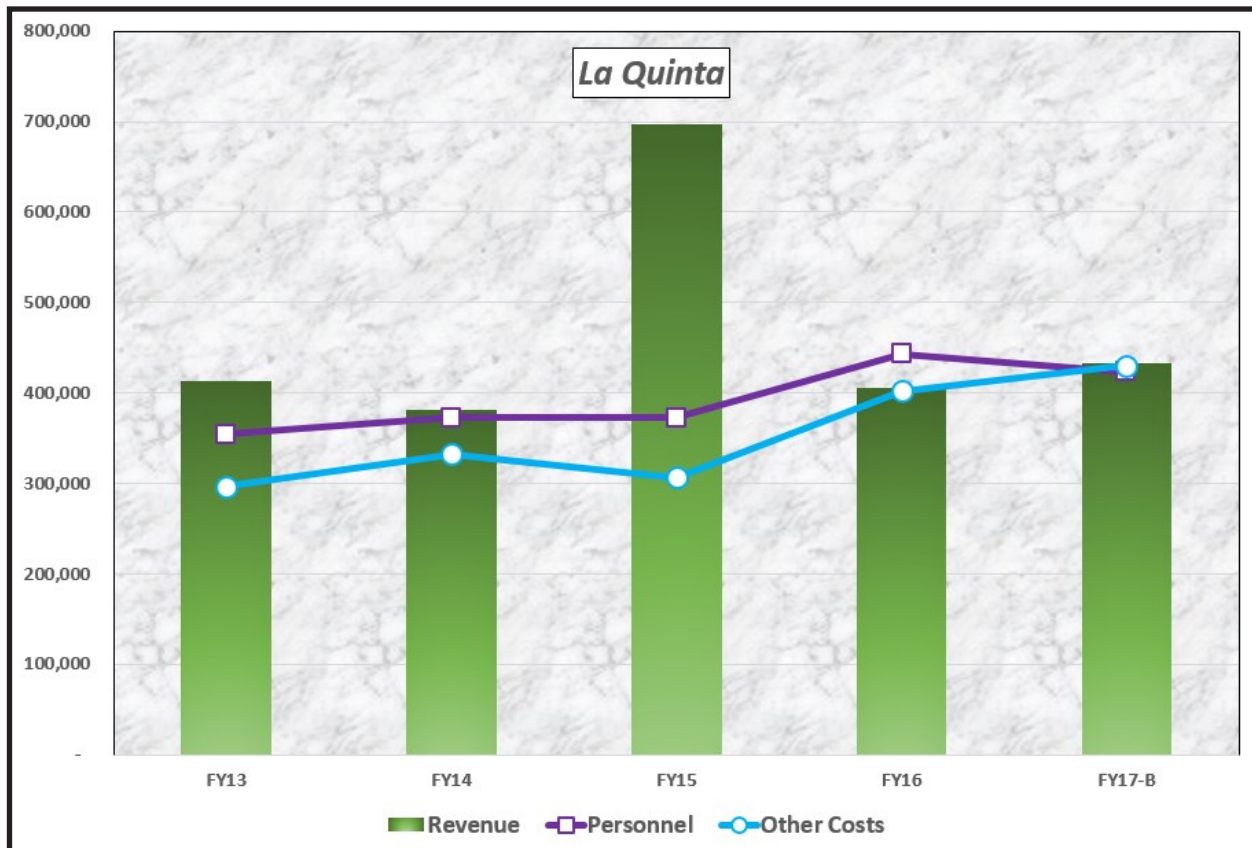
The La Quinta Division is responsible for the planning, scheduling and staffing of all activities, special events and facility use in the La Quinta Community Center and Park. Team. This facility is owned and operated by the District. This Division is funded entirely through the Unrestricted General Fund.

On their own field of dreams at the La Quinta Community Park, three softball leagues are a major attraction for area residents. Where else can you find the fun and adventure of bocce ball? For the young at heart, there are art classes for children as young as 3-5 years old.

The La Quinta facility uses a state of the art “Techno Gym” system where residents can have a virtual personal trainer to monitor their performance. This technology is available in exclusive gyms elsewhere, but the District has it available based on the requests of our customers.

A major source of pride for the District is the Tiny Tots program that is held at the Wolff Waters Bright Beginnings Preschool in La Quinta. Classes are a very affordable and provide an essential resource for residents. ASES Programs are offered 4 locations throughout the City and are budgeted in the ASES budget on p. 97.

Authorized Positions (FTEs)	Full-time	Part-time
Community Services Supervisor	0.25	
Community Services Coordinator	1.00	
Sr Recreation Leader		1.44
Recreation Leader		3.29
Program Director		0.74
Assistant Program Director		0.74
Instructor		0.24
Custodian	0.50	
	<u>1.75</u>	<u>6.45</u>



Community Services— La Quinta Division

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Charges for Services	243,990	233,993	247,238	242,648	273,760	31,112
Special & External Event Charge	0	0	600	0	0	0
Rents & Royalties	16,617	15,642	18,997	22,950	23,338	388
Concessions	836	2,413	5,241	902	1,000	99
Misc Income	0	1,002	0	150	0	(150)
Total Unrestricted	261,442	253,049	272,075	266,650	298,098	31,448
Restricted						
Intergovernmental Charges	126,851	127,920	133,226	138,769	135,389	(3,380)
Total Restricted	126,851	127,920	133,226	138,769	135,389	(3,380)
Capital Revenues						
Developer Fees	25,175	0	291,261	0	0	0
Total Capital Revenues	25,175	0	291,261	0	0	0
Total Revenues	413,468	380,970	696,562	405,419	433,487	28,068
Expenditures						
Personnel Expense						
Payroll Taxes	15,438	17,861	17,454	17,614	19,422	1,809
Full Time Retirement	1,628	6,032	6,495	7,487	7,298	(189)
Medical	11,598	17,206	14,846	26,020	17,171	(8,849)
Workers Compensation	12,229	11,967	13,967	20,023	14,017	(6,006)
Full Time Salaries	43,620	62,931	59,589	64,872	72,984	8,112
Part Time Salaries	259,834	247,298	250,961	296,186	282,124	(14,062)
Part Time Pension	9,540	9,437	9,413	11,020	10,580	(440)
Total Personnel Expense	353,886	372,732	372,725	443,221	423,596	(19,625)
Materials and Services						
Communications	11,694	11,003	12,291	13,514	16,620	3,106
Equipment Rentals	0	1,054	0	0	0	0
Materials & Supplies	24,852	31,074	34,947	26,244	35,970	9,726
Uniforms	567	984	438	1,021	1,100	79
General Services	68,161	65,228	72,356	10,284	13,810	3,526
Utilities	40,939	37,145	39,945	0	0	0
Repair & Maintenance	22,760	19,401	17,096	8,179	13,842	5,663
Minor Equipment	5,416	4,620	7,646	7,028	12,000	4,972
Fleet Vehicles	533	249	398	635	550	(85)
Special Fees	6,944	6,303	9,812	8,749	9,115	366
Computer & Office Equipment	3,098	1,248	563	937	800	(137)
Office Supplies	242	554	728	682	800	118
Travel & Professional Developm	1,964	1,245	1,965	1,315	2,240	925
Total Materials and Services	187,171	180,108	198,183	78,588	106,847	28,259
Debt Service						
COP 2002 Series-LQ	109,052	18,109	0	0	0	0
Cost of Issuance	0	90,563	0	0	0	0
L/T Loan Principal	0	0	0	284,036	291,182	7,146
L/T Loan Interest	0	43,315	44,585	39,453	32,408	(7,045)
Total Debt Service	109,052	151,988	44,585	323,489	323,590	101
Capital Outlay						
Building & Park Improvement	0	0	63,293	0	0	0
Total Capital Outlay	0	0	63,293	0	0	0
Total Expenditures	650,109	704,828	678,786	845,298	854,033	8,735
Net Revenue Over/(Under) Expenditures	(236,641)	(323,858)	17,776	(439,879)	(420,546)	19,333

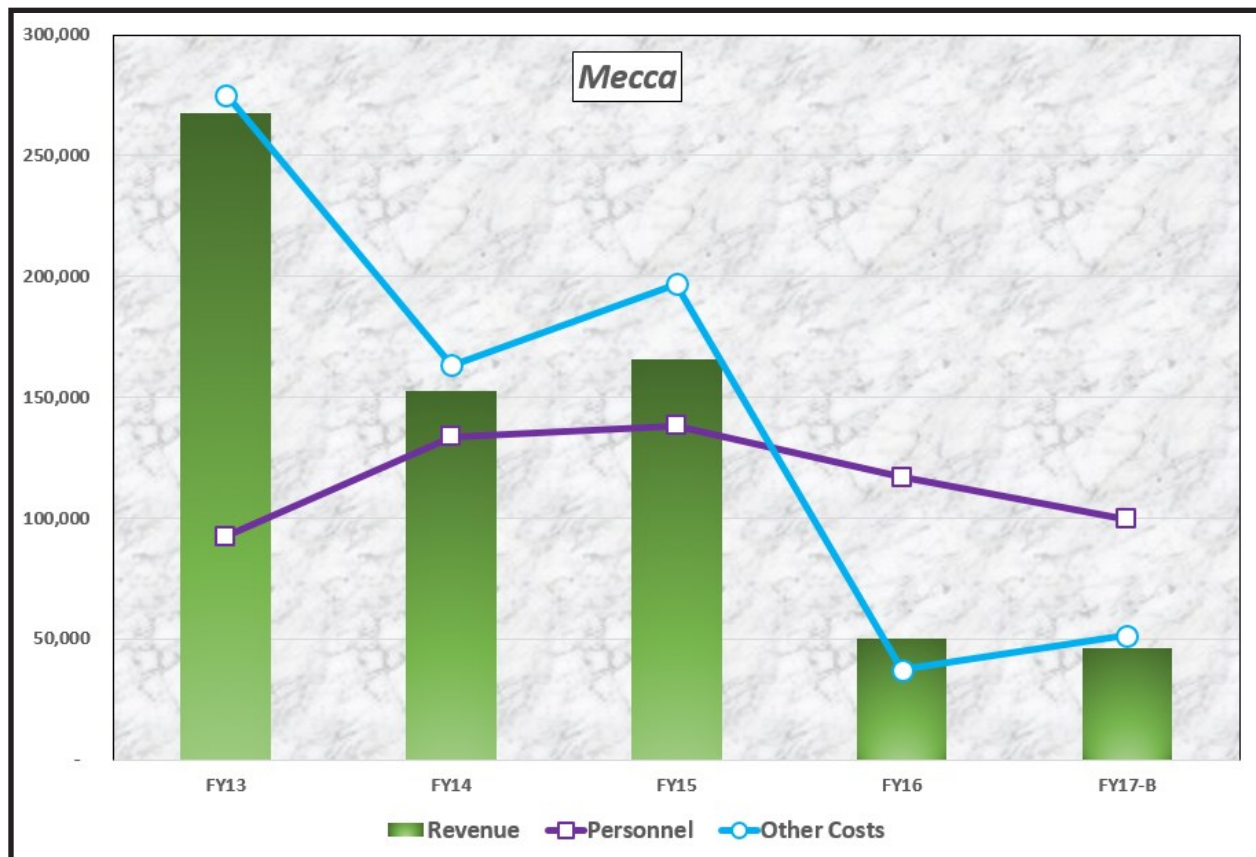
7.206 Mecca Division

The Mecca Division is responsible for the planning, scheduling and staffing of all activities, special events and facility use in the Mecca Community Center and Park. Team Members of the Mecca Division report up to the Eastern Region Supervisor. This facility is owned by the County of Riverside and operated by the District. This Division is funded through the District’s Unrestricted General Fund.

Program at the Mecca Community Center includes a robust Senior Program where there is important socializing, crafts, fitness and a hot lunch. This program is free of charge to Seniors. Another free event is the Annual Fall Festival at the Mecca Community Park. All ages are welcome to celebrate and develop a strong sense of community where 300 people enjoy the carnival games, bounce houses, face painting, etc. A Holiday Food & Gift Drive delivers the food and seasonal warmth needed for about 100 families. Mecca is an area where poverty exceeds the State average and any delivery of food or supplies meets an increasing demand to this community. The Mecca Pool is the home of several Aquatics Programs in the summer swim season.

Authorized Positions (FTEs)	Full-time	Part-time
Community Services Supervisor	0.25	
Community Services Coordinator	0.50	
Sr Recreation Leader		1.01
Recreation Leader		0.38
Instructor		0.14
	<u>0.75</u>	<u>1.53</u>

Additional shade structures have been installed at this location and an extensive renovation is planned.



Community Services— Mecca Division

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Charges for Services	17,015	18,091	18,693	13,781	15,900	2,119
Rents & Royalties	5,830	2,575	600	380	300	(80)
Concessions	0	1,060	777	588	800	212
Misc Income	0	1,768	0	0	0	0
Total Unrestricted	22,845	23,494	20,071	14,750	17,000	2,250
Restricted						
Special Assessments	88,310	92,125	92,329	0	0	0
Intergovernmental Charges	32,636	24,444	36,816	27,112	21,400	(5,712)
Donated Registration Fees	9,288	5,670	9,225	0	0	0
Grants & Donations	0	6,887	7,345	8,481	7,466	(1,015)
Total Restricted	130,234	129,126	145,715	35,593	28,866	(6,727)
Capital Revenues						
Developer Fees	114,769	0	0	0	0	0
Total Capital Revenues	114,769	0	0	0	0	0
Total Revenues	267,848	152,620	165,786	50,342	45,866	(4,476)
Expenditures						
Personnel Expense						
Payroll Taxes	4,793	6,825	7,204	5,759	5,760	1
Full Time Retirement	2,128	3,690	3,807	3,690	3,596	(95)
Medical	7,624	14,785	11,844	18,539	9,470	(9,069)
Workers Compensation	2,759	4,099	5,871	4,540	2,620	(1,921)
Full Time Salaries	19,085	42,337	36,964	51,601	35,955	(15,646)
Part Time Salaries	54,277	59,478	69,874	31,451	40,486	9,035
Part Time Pension	1,738	2,457	2,682	1,282	1,518	236
Total Personnel Expense	92,404	133,670	138,245	116,862	99,405	(17,457)
Materials and Services						
Communications	7,223	7,451	7,559	8,102	11,400	3,298
Equipment Rentals	1,475	1,440	1,151	1,190	2,700	1,510
Materials & Supplies	32,026	31,192	26,817	11,879	14,000	2,121
Uniforms	682	637	794	375	375	0
General Services	60,627	55,098	55,301	10,430	14,140	3,710
Utilities	22,032	19,121	24,910	0	0	0
Repair & Maintenance	16,695	5,454	2,641	379	400	21
Minor Equipment	16,850	238	2,863	1,101	1,500	399
Fleet Vehicles	673	161	348	586	1,425	839
Special Fees	2,613	3,649	4,005	2,488	3,873	1,385
Computer & Office Equipment	1,994	0	2,536	172	700	528
Office Supplies	453	36	513	356	600	244
Travel & Professional Developm	200	490	173	245	300	55
Professional Services	6,298	6,437	7,420	0	0	0
Total Materials and Services	169,843	131,403	137,029	37,304	51,413	14,109
Capital Outlay						
Machinery & Equipment	11,299	0	0	0	0	0
Building & Park Improvement	93,940	8,464	59,781	0	0	0
Capital Projects	0	23,440	0	0	0	0
Total Capital Outlay	105,239	31,904	59,781	0	0	0
Total Expenditures	367,486	296,978	335,055	154,166	150,817	(3,348)
Net Revenue Over/(Under) Expenditures	(99,638)	(144,358)	(169,270)	(103,823)	(104,951)	(1,128)

Desert Recreation District

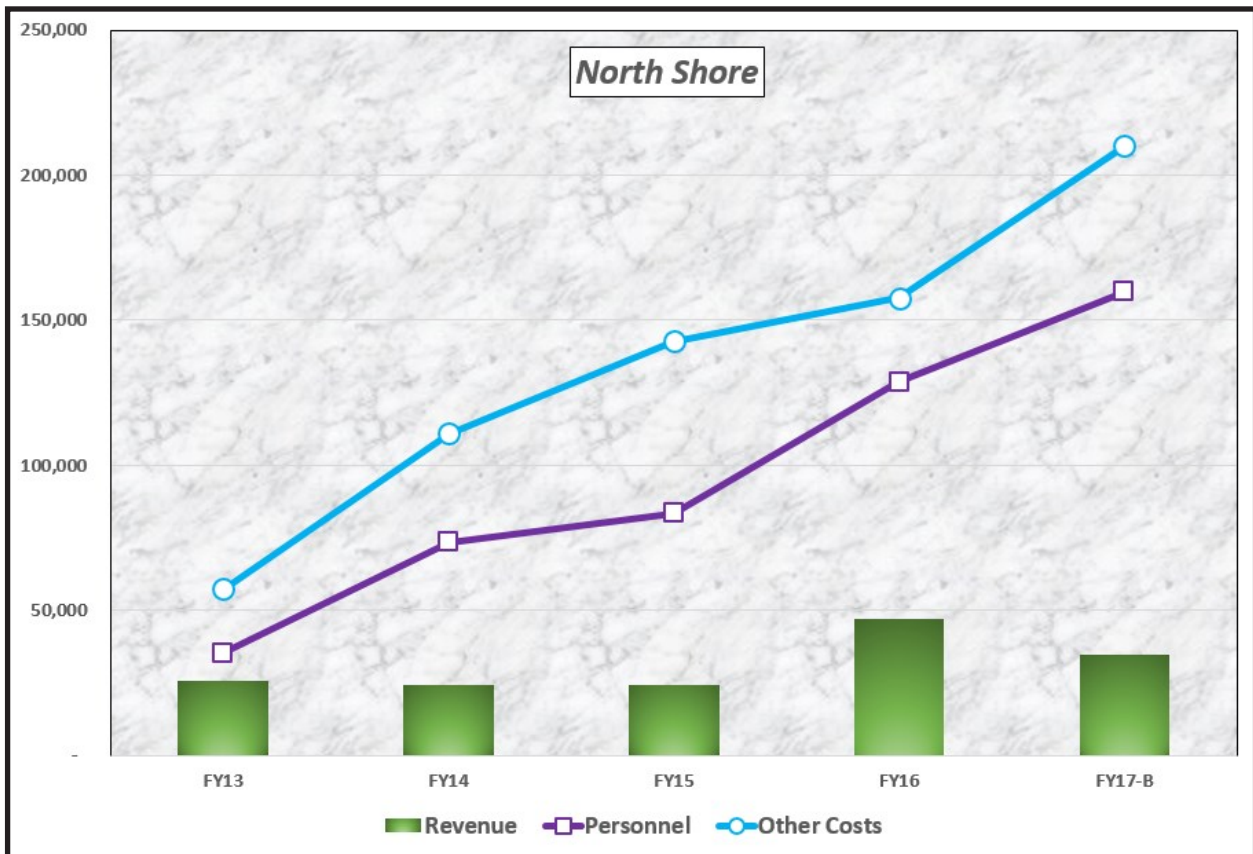
7.207 North Shore Division

The North Shore Division is responsible for the planning, scheduling and staffing of all activities, special events and facility use in the North Shore Beach and Yacht Club. This facility is owned by the County of Riverside and is operated by the District. This Division is funded entirely through the Unrestricted General Fund.

After a completed renovation in FY2016, the new North Shore Fitness Center is open for business. The community was in need of these services and now they have a complete exercise room for weight training, cardio, free weights, and more. All while enjoying the view of the Salton Sea. This is the only gym in all of inland SoCal that has a water view.

Authorized Positions (FTEs)	Full-time	Part-time
Community Services Supervisor	0.25	
Community Services Coordinator	0.50	
Sr Recreation Leader		0.72
Recreation Leader		2.74
Instructor		0.13
	<u>0.75</u>	<u>3.59</u>

Major developments are coming to North Shore in FY2017. The new North Shore community Park is scheduled for construction. This 5 acre park will offer a soccer field, an amphitheater for performing arts, walking trails, and room for a Farmer’s Market. It will be a delightful addition to the community. The park will also feature desert plantings and a basin to assist with flood control .



Community Services— North Shore Division

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Charges for Services	8,165	11,951	10,568	19,516	8,880	(10,636)
Special & External Event Charg	226	0	0	0	0	0
Rents & Royalties	0	0	0	2,135	1,800	(335)
Concessions	0	0	0	112	0	(112)
Total Unrestricted	8,391	11,951	10,568	21,762	10,680	(11,082)
Restricted						
Intergovernmental Charges	5,511	0	0	0	0	0
Grants & Donations	11,500	12,353	13,716	25,043	23,916	(1,127)
Total Restricted	17,011	12,353	13,716	25,043	23,916	(1,127)
Total Revenues	25,402	24,303	24,284	46,805	34,596	(12,209)
Expenditures						
Personnel Expense						
Payroll Taxes	1,424	3,467	4,557	6,037	8,555	2,518
Full Time Retirement	0	2,584	3,144	3,690	3,603	(87)
Medical	0	10,611	10,351	12,438	7,330	(5,109)
Workers Compensation	1,071	2,193	2,574	5,719	4,532	(1,188)
Full Time Salaries	0	27,646	27,293	33,433	36,032	2,599
Part Time Salaries	31,546	26,016	34,267	64,825	96,201	31,376
Part Time Pension	1,164	983	1,280	2,515	3,608	1,093
Total Personnel Expense	35,205	73,499	83,466	128,657	159,860	31,203
Materials and Services						
Communications	291	72	85	4,520	9,540	5,020
Materials & Supplies	2,484	6,690	3,838	15,396	18,540	3,144
Uniforms	126	44	225	150	840	690
General Services	17,225	26,143	28,124	2,573	2,100	(473)
Utilities	607	559	571	0	0	0
Repair & Maintenance	0	0	0	0	4,500	4,500
Minor Equipment	0	3,633	0	4,017	9,475	5,458
Fleet Vehicles	1,184	133	436	735	2,450	1,715
Special Fees	110	115	449	960	827	(133)
Computer & Office Equipment	0	0	0	379	300	(79)
Office Supplies	0	0	0	0	1,200	1,200
Travel & Professional Developm	0	0	0	400	400	0
Total Materials and Services	22,027	37,388	33,728	29,130	50,172	21,043
Capital Outlay						
Building & Park Improvement	0	0	25,554	0	0	0
Total Capital Outlay	0	0	25,554	0	0	0
Total Expenditures	57,232	110,886	142,748	157,787	210,032	52,245
Net Revenue Over/(Under) Expenditures	(31,829)	(86,583)	(118,464)	(110,982)	(175,436)	(64,454)

7.208 Oasis Division

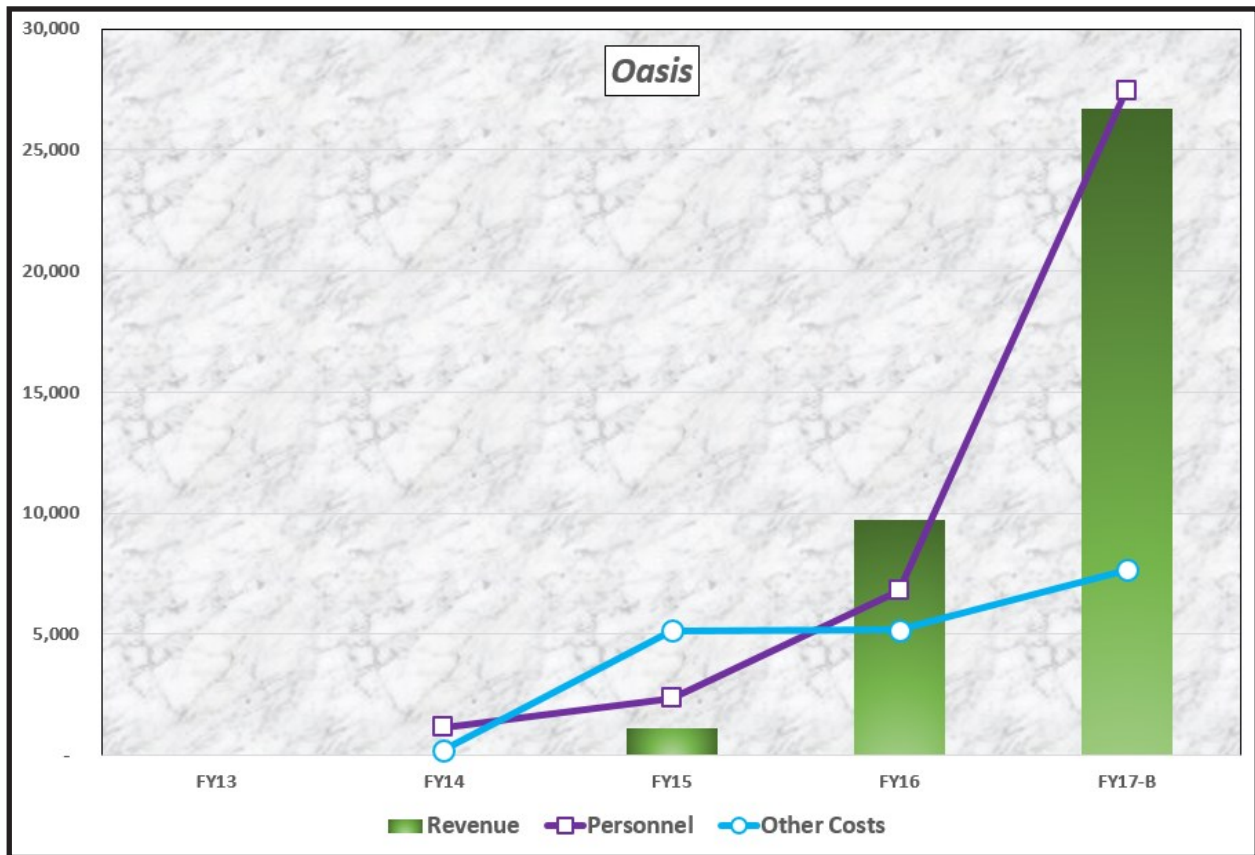
The Oasis Division is responsible for the planning, scheduling and staffing of all activities, special events. Team Members of the Oasis Division report to the Eastern Region Supervisor. Oasis is a very small community of about 7000 people, 42% of whom are under 18. This Division is funded entirely through the Unrestricted General Fund.

During the school breaks in the Winter, Spring, and Summer, the District hosts a drop in program where kids can enjoy arts & crafts, group-based games, and much more. An After School program is run for children who reside within the Mountain View Estates mobile home park. This free program helps kids with homework, reading assistance, other enrichment activities, arts & crafts and a light snack.

<i>Authorized Positions (FTEs)</i>	<i>Full-time</i>	<i>Part-time</i>
Sr Recreation Leader		0.12
Recreation Leader		0.19
	-	0.31

ASES Programs are offered at Mtn. View Estates and are budgeted in the ASES budget on p. 97.

A temporary soccer field will be built in Oasis during the summer of 2016. This is in direct response to the community’s request for active space for their kids. This field is temporary as a brand new park is planned for. Design of this new space is included in the FY2017 budget.



Community Services— Oasis Division

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Charges for Services	0	0	229	6,036	24,000	17,964
Total Unrestricted	0	0	229	6,036	24,000	17,964
Restricted						
Grants & Donations	0	0	200	3,700	2,684	(1,016)
Total Restricted	0	0	200	3,700	2,684	(1,016)
Capital Revenues						
Developer Fees	0	0	660	0	0	0
Total Capital Revenues	0	0	660	0	0	0
Total Revenues	0	0	1,089	9,736	26,684	16,947
Expenditures						
Personnel Expense						
Payroll Taxes	0	65	116	453	1,579	1,126
Workers Compensation	0	17	157	237	828	591
Part Time Salaries	0	1,043	2,005	5,978	24,160	18,182
Part Time Pension	0	39	71	137	906	769
Total Personnel Expense	0	1,164	2,349	6,805	27,473	20,669
Materials and Services						
Communications	0	0	0	261	600	339
Materials & Supplies	0	208	928	4,116	4,300	184
Uniforms	0	0	0	0	150	150
General Services	0	0	0	0	740	740
Fleet Vehicles	0	0	0	14	825	811
Special Fees	0	0	0	775	1,050	275
Total Materials and Services	0	208	928	5,166	7,665	2,499
Capital Outlay						
Building & Park Improvement	0	0	3,530	0	0	0
Land	0	0	700	0	0	0
Total Capital Outlay	0	0	4,230	0	0	0
Total Expenditures	0	1,372	7,507	11,971	35,138	23,167
Net Revenue Over/(Under) Expenditures	0	(1,372)	(6,417)	(2,235)	(8,455)	(6,220)

Desert Recreation District

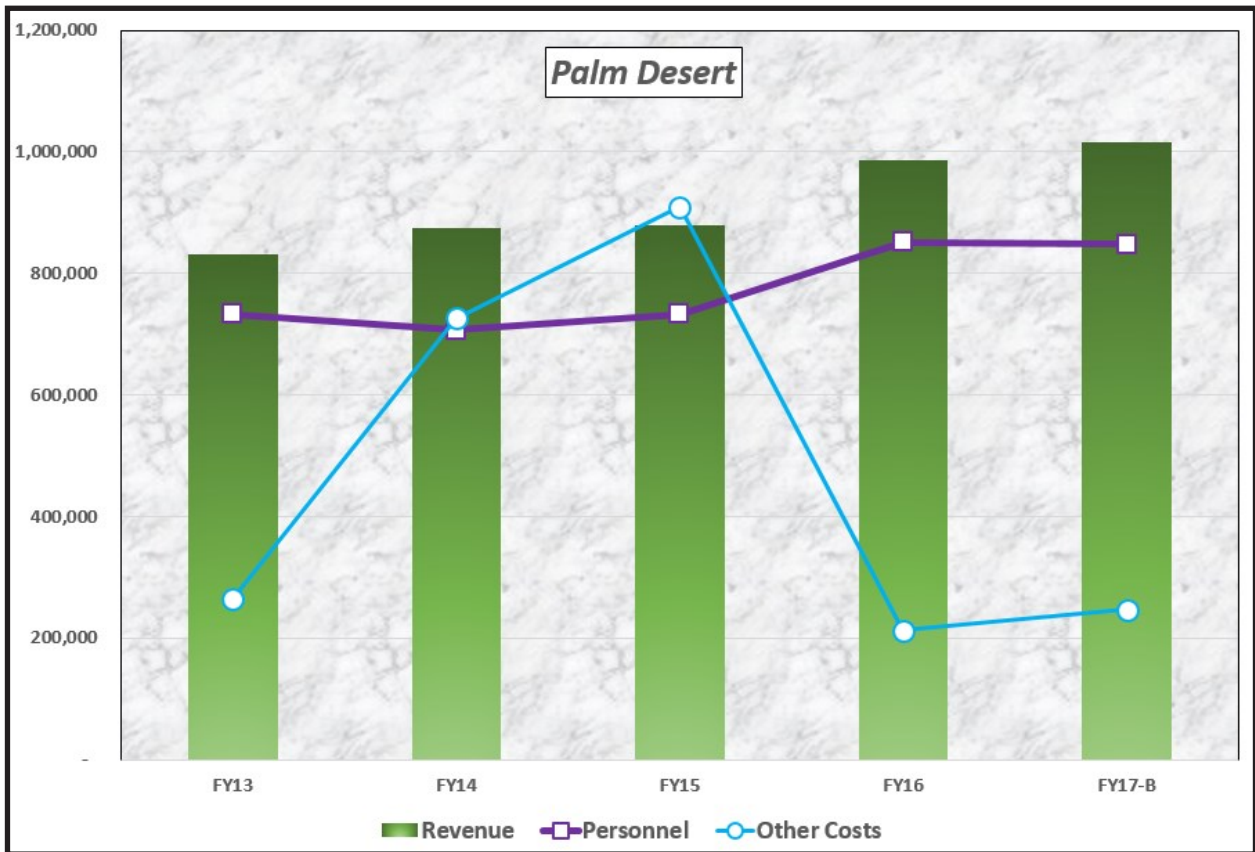
7.209 Palm Desert Division

The Palm Desert Division is responsible for the planning, scheduling and staffing of all activities, special events and facility use in the Palm Desert Community Center and all other parks and facilities owned by the City of Palm Desert and managed by the District. Some services rendered by this division are contracted for by the City of Palm Desert such as Desert Willow Membership and park reservations. The activities of this division are financed through the Unrestricted General Fund.

Pickleball is one of the most popular indoor activities with the Palm Desert residents. This slower version of tennis is so cool to watch, even when you are 80 years old! Basketball is huge, too, but more unusual offerings like “cooking and concert” is a standing room only event. Teen driving lessons are an important skill-building program for the community. Boot camp fitness classes are offered over at Freedom Park. ASES Programs are offered 4 locations throughout the City and are budgeted in the ASES budget on p. 97.

<i>Authorized Positions (FTEs)</i>	<i>Full-time</i>	<i>Part-time</i>
Community Services Supervisor	0.20	
Community Services Coordinator	1.00	
Sr Recreation Leader		3.64
Recreation Leader		5.47
Park Ambassador	2.00	1.74
Support Representative	1.00	
Clerk		0.13
Instructor		0.07
Custodian	2.00	0.03
	<u>6.20</u>	<u>11.08</u>

Renovations are coming soon, to include a dedicated space for a licensed daycare facility, and major changes to the fitness room and reception areas. Construction is slated for FY2017.



Community Services— Palm Desert Division

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Charges for Services	324,308	419,604	419,495	440,564	450,471	9,906
Special & External Event Charge	340	1,785	2,135	1,340	1,700	360
Rents & Royalties	44,375	4,144	9,338	12,477	6,000	(6,477)
Concessions	10,575	10,555	13,420	13,205	12,000	(1,205)
Total Unrestricted	379,597	436,087	444,389	467,586	470,171	2,585
Restricted						
Intergovernmental Charges	74,188	438,044	432,656	516,517	544,347	27,830
Intergovernmental services	365,342	0	0	0	0	0
Donated Registration Fees	2,790	0	803	0	0	0
Grants & Donations	28,446	335	1,693	1,290	300	(990)
Total Restricted	470,766	438,379	435,151	517,807	544,647	26,840
Total Revenues	850,363	874,467	879,540	985,393	1,014,818	29,425
Expenditures						
Personnel Expense						
Payroll Taxes	33,200	33,642	37,725	38,747	43,956	5,209
Full Time Retirement	21,671	24,558	28,778	28,398	26,941	(1,457)
Medical	80,137	83,799	85,174	101,227	83,886	(17,341)
Workers Compensation	29,562	30,267	35,245	43,798	31,884	(11,913)
Full Time Salaries	217,611	238,435	242,365	272,604	269,407	(3,197)
Part Time Salaries	339,073	285,199	293,165	353,099	378,118	25,019
Part Time Pension	12,192	11,184	11,001	13,232	14,179	947
Total Personnel Expense	733,445	707,084	733,453	851,104	848,372	(2,732)
Materials and Services						
Communications	11,365	9,661	10,839	10,806	14,280	3,474
Facility Rentals	6,666	8,072	5,421	7,343	10,053	2,710
Equipment Rentals	3,945	3,994	4,083	3,489	5,400	1,911
Materials & Supplies	59,720	53,656	60,834	72,617	77,352	4,735
Uniforms	706	1,405	1,502	1,901	3,964	2,063
General Services	51,048	52,236	67,223	69,643	77,535	7,891
Utilities	62,894	57,261	67,144	0	0	0
Repair & Maintenance	18,397	19,854	25,870	9,280	12,000	2,720
Minor Equipment	5,715	0	7,271	267	2,075	1,808
Fleet Vehicles	16,614	12,345	12,236	12,184	15,450	3,266
Special Fees	17,649	14,646	15,391	19,389	19,415	26
Computer & Office Equipment	2,660	0	1,300	648	1,000	352
Office Supplies	5,158	3,484	2,423	3,442	3,950	508
Travel & Professional Developm	2,154	650	135	1,284	4,125	2,841
Total Materials and Services	264,693	237,265	281,672	212,294	246,598	34,304
Capital Outlay						
Building & Park Improvement	0	488,394	627,251	0	0	0
Total Capital Outlay	0	488,394	627,251	0	0	0
Total Expenditures	998,139	1,432,743	1,642,375	1,063,398	1,094,970	31,572
Net Revenue Over/(Under) Expenditures	(147,775)	(558,276)	(762,835)	(78,005)	(80,153)	(2,147)

Desert Recreation District

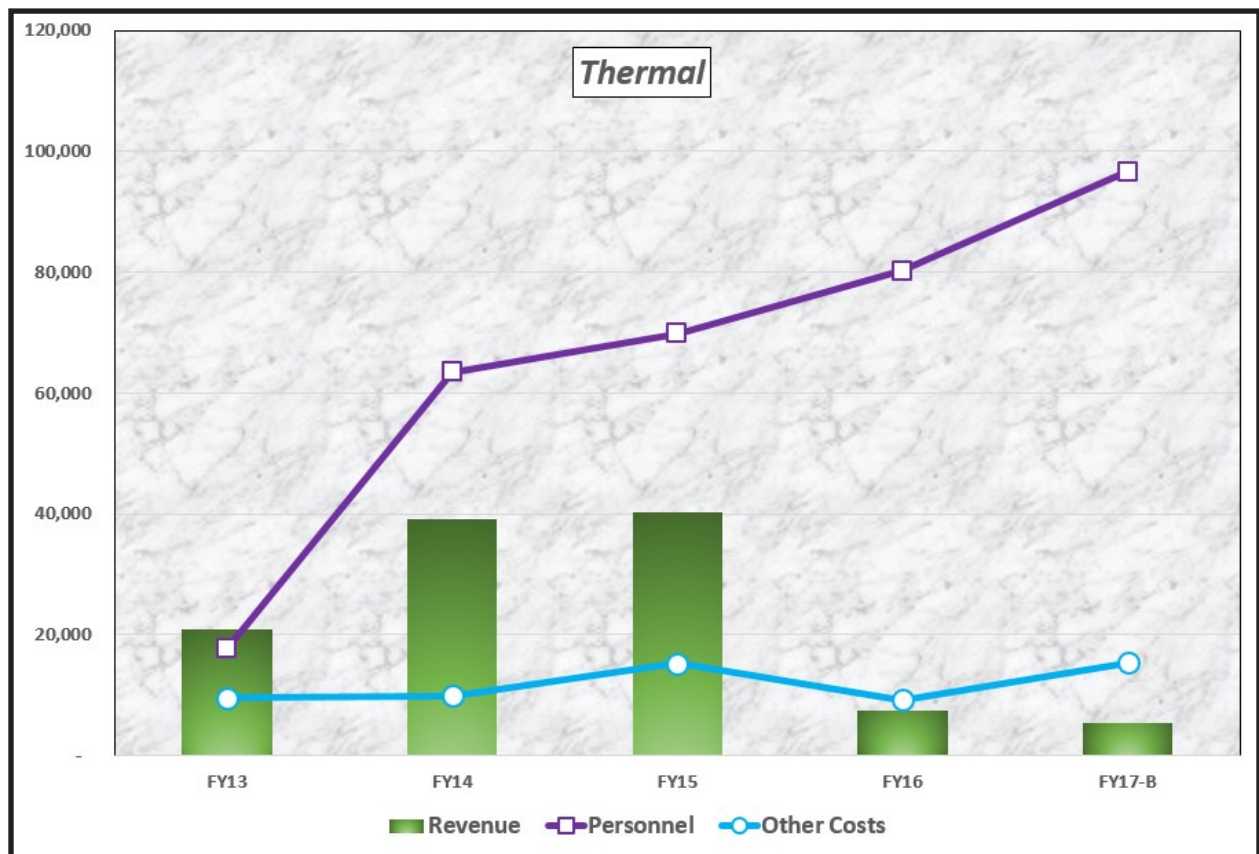
7.210 Thermal Division

The Thermal Division is responsible for the planning, scheduling and staffing of all activities, special events and facility use in the Jerry Rumonds’ Senior & Community Center. Team Members of the Thermal Center Division report up to the Eastern Region Supervisor. This facility is owned by the County of Riverside and operated by the District. This Division is funded through the Districts Unrestricted General Fund.

A daily Senior Program is enjoyed by locals to play bingo, fitness and crochet classes, all leading up to a hot lunch. This is offered free of charge. Project L.E.A.D. runs Monday to Thursday after school until 6 PM. Kids receive help with homework, reading skills assistance, arts and crafts and snacks. Children from Thermal can participate for free.

Authorized Positions (FTEs)	Full-time	Part-time
Community Services Supervisor	0.25	
Community Services Coordinator	0.50	
Sr Recreation Leader		0.81
Recreation Leader		0.17
Instructor		0.04
	<u>0.75</u>	<u>1.02</u>

Funds are included in the FY2017 budget to acquire land in the Town of Thermal for construction of a future park.



Community Services— Thermal Division

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Charges for Services	0	940	1,620	17	0	(17)
Total Unrestricted	0	940	1,620	17	0	(17)
Restricted						
Intergovernmental Charges	0	0	0	181	2,950	2,769
Grants & Donations	20,200	32,946	38,721	7,226	2,384	(4,842)
Total Restricted	20,200	32,946	38,721	7,407	5,334	(2,073)
Capital Revenues						
Developer Fees	699	5,113	0	0	0	0
Total Capital Revenues	699	5,113	0	0	0	0
Total Revenues	20,899	38,999	40,342	7,424	5,334	(2,090)
Expenditures						
Personnel Expense						
Payroll Taxes	737	2,650	3,335	3,129	5,177	2,048
Full Time Retirement	0	1,947	2,424	2,871	3,596	724
Medical	0	11,466	9,284	11,555	9,470	(2,084)
Workers Compensation	654	1,617	1,925	4,093	2,549	(1,545)
Full Time Salaries	0	21,987	20,958	21,105	35,955	14,850
Part Time Salaries	15,816	22,871	30,705	36,199	38,412	2,213
Part Time Pension	545	901	1,148	1,269	1,440	171
Total Personnel Expense	17,752	63,439	69,778	80,222	96,599	16,377
Materials and Services						
Communications	519	530	0	18	240	222
Materials & Supplies	4,291	6,510	10,102	7,076	9,100	2,024
Uniforms	0	0	150	140	270	130
General Services	757	2,393	1,348	336	1,740	1,404
Minor Equipment	1,367	0	279	0	500	500
Fleet Vehicles	581	438	697	499	1,600	1,101
Special Fees	0	8	447	800	1,050	250
Computer & Office Equipment	2,030	0	2,245	12	300	288
Office Supplies	0	0	0	282	500	218
Total Materials and Services	9,544	9,877	15,267	9,164	15,300	6,136
Total Expenditures	27,296	73,316	85,046	89,385	111,899	22,513
Net Revenue Over/(Under) Expenditures	(6,397)	(34,317)	(44,704)	(81,962)	(106,565)	(24,603)

Desert Recreation District

7.211 Thousand Palms Division

The Thousand Palms Division is responsible for the planning, scheduling and staffing of all activities, special events and facility use in the Thousand Palms Community Center and Park. The District owns all improvements on the land leased from Palm Springs Unified School District. The activities of this division are financed through a combination of Assessment District 97-1 and the Unrestricted General Fund.

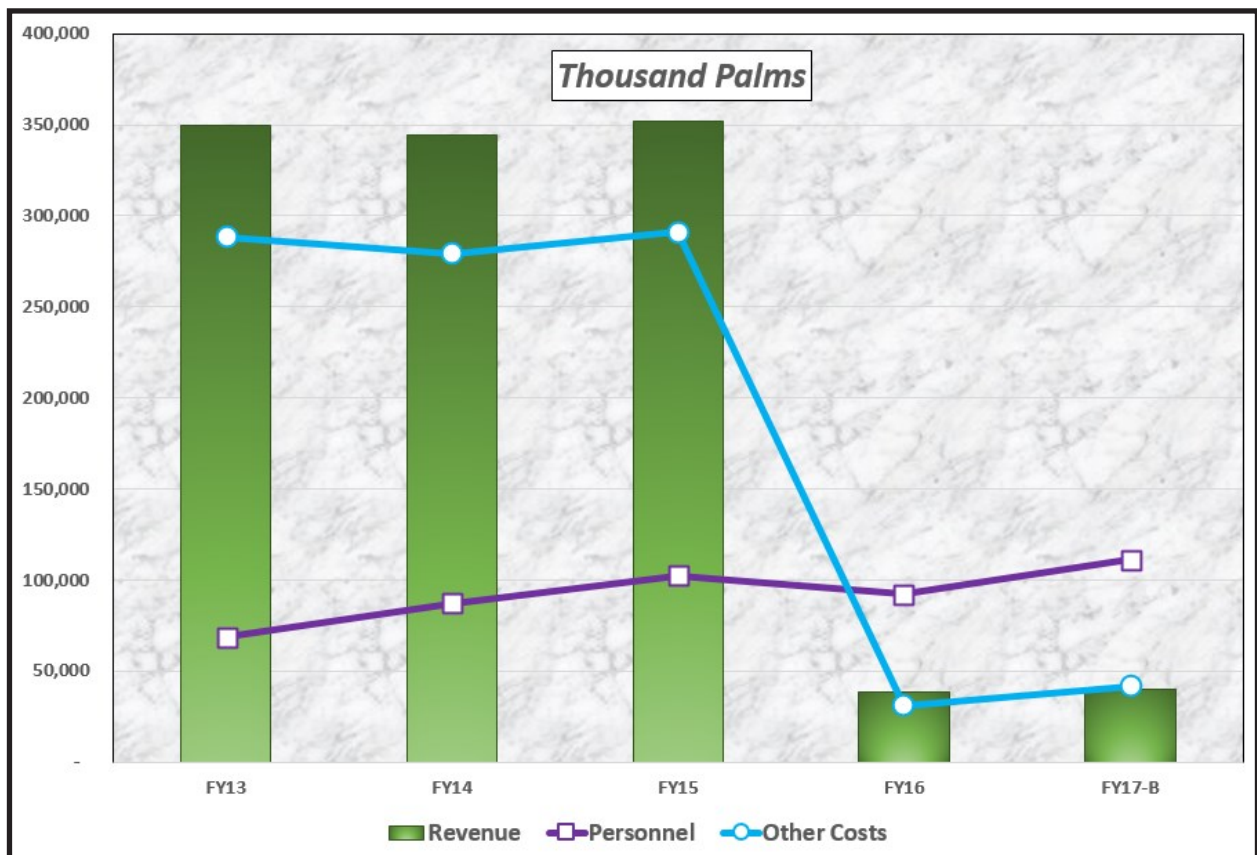
Beginning and advanced Tae Kwon Do classes are a main attraction in Thousand Palms. The ever-popular Zumba exercise class is always in demand.

Movies in the Park is a feature in this community for outdoor family fun.

Our Adaptive/Therapeutic Sports program is offered free of charge to all adults with disabilities. Regardless of the type or degree of impairment, adults can fully participate in their own strength building plan and also build their self-confidence.

Improvements to this facility in FY2017 include kitchen renovations and flooring replacements.

<i>Authorized Positions (FTEs)</i>	<i>Full-time</i>	<i>Part-time</i>
Community Services Supervisor	0.25	
Community Services Coordinator	0.50	
Sr Recreation Leader		0.06
Recreation Leader		0.47
Custodian		0.21
	<u>0.75</u>	<u>0.74</u>



Community Services—Thousand Palms Division

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Charges for Services	28,591	22,691	23,193	17,435	18,460	1,026
Rents & Royalties	22,721	18,448	20,843	19,822	16,390	(3,432)
Total Unrestricted	51,311	41,139	44,036	37,257	34,850	(2,407)
Restricted						
Special Assessments	298,349	303,218	307,204	0	0	0
Grants & Donations	0	0	500	916	5,000	4,084
Total Restricted	298,349	303,218	307,704	916	5,000	4,084
Capital Revenues						
Developer Fees	6,580	0	0	0	0	0
Capital Grants	764,100	0	0	0	0	0
Total Capital Revenues	770,680	0	0	0	0	0
Total Revenues	1,120,341	344,357	351,740	38,172	39,850	1,678
Expenditures						
Personnel Expense						
Payroll Taxes	3,130	4,317	5,613	4,663	7,029	2,366
Full Time Retirement	3,723	5,339	3,711	3,296	6,004	2,708
Medical	18,191	18,999	17,105	13,565	12,608	(956)
Workers Compensation	1,771	2,894	5,570	5,715	4,588	(1,127)
Full Time Salaries	29,342	41,854	46,376	44,882	60,036	15,154
Part Time Salaries	11,916	12,996	23,045	19,234	19,945	712
Part Time Pension	430	501	790	654	748	94
Total Personnel Expense	68,502	86,900	102,210	92,009	110,958	18,949
Materials and Services						
Communications	7,944	9,099	10,399	9,222	9,720	498
Materials & Supplies	11,839	17,883	14,232	2,112	4,200	2,088
Uniforms	94	166	84	0	100	100
General Services	126,809	135,306	134,928	14,217	20,147	5,930
Utilities	99,847	94,080	103,660	0	0	0
Repair & Maintenance	17,297	5,562	5,126	527	400	(127)
Minor Equipment	10,261	3,312	1,231	0	1,700	1,700
Fleet Vehicles	834	696	829	856	540	(316)
Special Fees	1,443	814	906	2,613	3,170	557
Computer & Office Equipment	246	0	6,681	1,085	300	(785)
Office Supplies	244	462	795	424	600	176
Travel & Professional Developm	0	0	0	30	500	470
Professional Services	11,458	11,805	12,145	0	0	0
Total Materials and Services	288,315	279,185	291,016	31,086	41,377	10,291
Total Expenditures	356,817	366,085	393,225	123,095	152,335	29,240
Net Revenue Over/(Under) Expenditures	763,523	(21,728)	(41,485)	(84,923)	(112,485)	(27,562)

Desert Recreation District

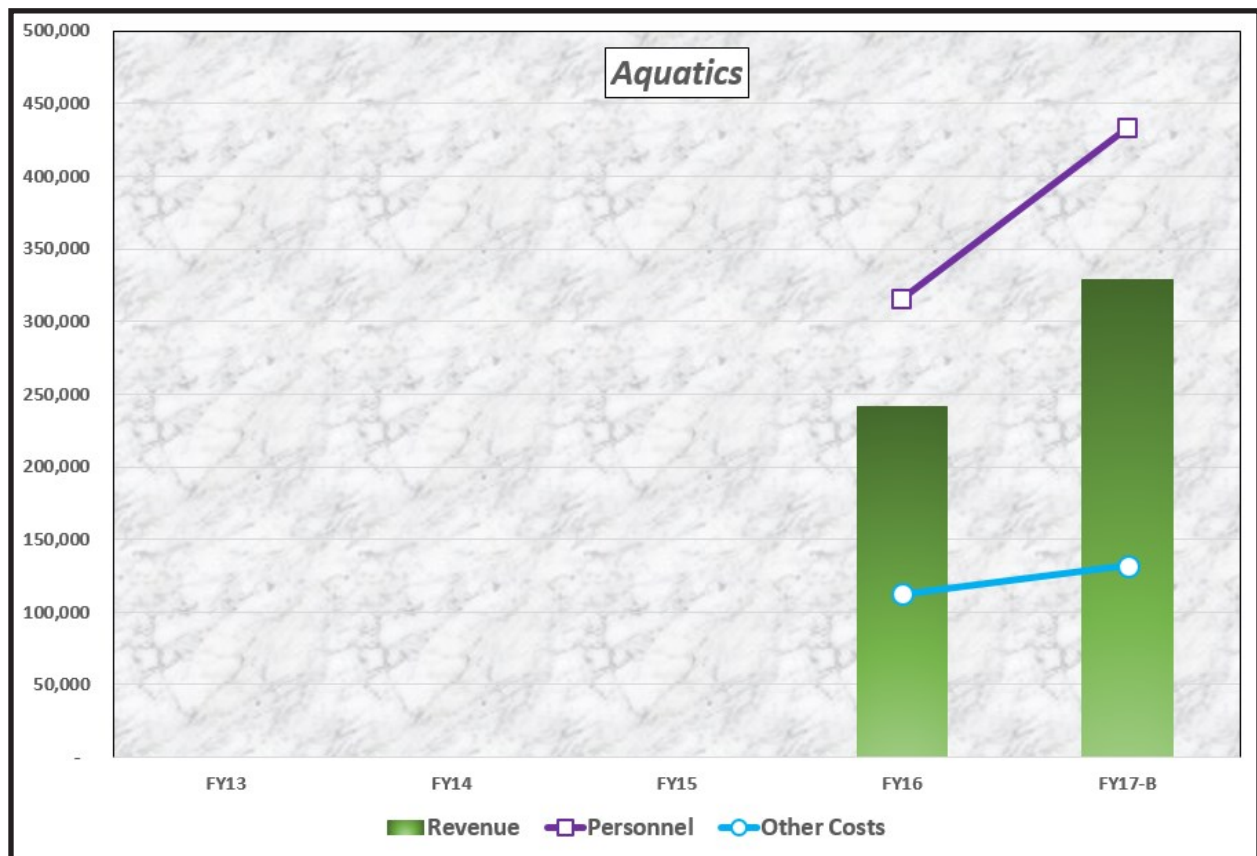
7.212 Aquatics Program

The Aquatics Division is responsible for the planning, scheduling, evaluation and supervision of all District aquatic facilities and activities including public swimming, swimming instruction, special events, pool rentals and maintenance. This division maintains and operates Mecca Pool and Pawley Pool and operates Bagdouma Pool. This division is funded through the District’s Unrestricted General Fund. Aquatics has been budgeted as its own stand alone program since FY2016.

In the desert, nothing is more important than finding creative ways to stay fit and cool. Water aerobics are an essential method to do both, and are offered. Critical swim lessons are offered as young as 18 months up to 14 years. Our Ready, Set, Swim program is receiving excellent reviews and is being expanded. The District offers lifeguard training courses to our new team members. Water polo is a high-energy game of wet and wild fun.

<i>Authorized Positions (FTEs)</i>	<i>Full-time</i>	<i>Part-time</i>
Community Services Supervisor	0.60	
Aquatics Specialist	1.00	
Sr Recreation Leader		0.03
Recreation Leader		0.86
Lifeguard		4.72
Pool Manager		1.78
Pool Technician		0.16
Swim Instructor		3.48
Clerk		0.05
	<u>1.60</u>	<u>11.08</u>

Pawley Pool is currently in design for a brand new facility to be built within the next 18 months, and will replace a facility that is over 50 years old.



Community Services— Aquatics Program

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Charges for Services	0	0	0	79,312	76,500	(2,812)
Rents & Royalties	0	0	0	9,568	12,060	2,493
Concessions	0	0	0	845	2,500	1,656
Total Unrestricted	0	0	0	89,724	91,060	1,336
Restricted						
Intergovernmental Charges	0	0	0	97,949	189,292	91,343
Donated Registration Fees	0	0	0	53,325	47,888	(5,437)
Total Restricted	0	0	0	151,274	237,180	85,905
Total Revenues	0	0	0	240,999	328,240	87,241
Expenditures						
Personnel Expense						
Payroll Taxes	0	0	0	18,111	26,448	8,336
Full Time Retirement	0	0	0	0	8,574	8,574
Medical	0	0	0	40	19,610	19,570
Workers Compensation	0	0	0	14,412	12,942	(1,470)
Full Time Salaries	0	0	0	8,738	85,738	77,000
Part Time Salaries	0	0	0	264,320	269,667	5,348
Part Time Pension	0	0	0	9,645	10,113	467
Total Personnel Expense	0	0	0	315,266	433,091	117,825
Materials and Services						
Communications	0	0	0	8,209	9,480	1,271
Facility Rentals	0	0	0	10,700	27,000	16,300
Materials & Supplies	0	0	0	41,894	35,718	(6,175)
Uniforms	0	0	0	2,510	4,842	2,331
General Services	0	0	0	21,051	24,452	3,401
Repair & Maintenance	0	0	0	16,543	10,500	(6,043)
Minor Equipment	0	0	0	0	1,500	1,500
Fleet Vehicles	0	0	0	3,348	3,650	302
Special Fees	0	0	0	7,400	9,311	1,912
Computer & Office Equipment	0	0	0	152	300	148
Office Supplies	0	0	0	629	1,225	596
Travel & Professional Developm	0	0	0	99	3,750	3,651
Total Materials and Services	0	0	0	112,535	131,728	19,194
Total Expenditures	0	0	0	427,801	564,820	137,019
Net Revenue Over/(Under) Expenditures	0	0	0	(186,802)	(236,580)	(49,778)

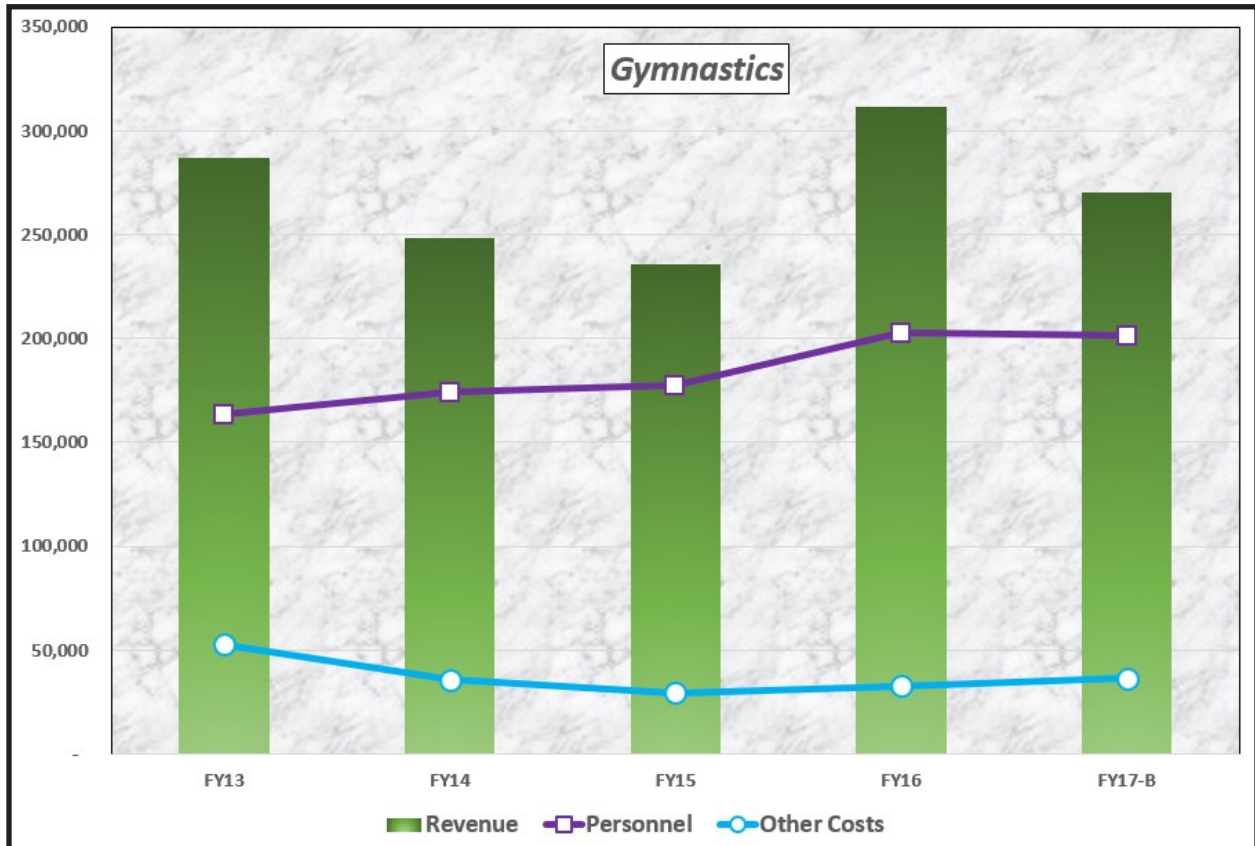
7.213 Gymnastics Program

The Gymnastics Program is one of the most sought after and successful of any Program the District offers. Demand cannot be met with the current staff or facility. The Gymnastics Academy is the only facility of its kind in the Coachella Valley and is housed in the Indio Community Center. This division is funded through the District’s Unrestricted General Fund.

Gymnastics is offered for all age levels and for girls and boys. As the only gymnastics class in the desert, the District must meet the needs of all residents. Classes start as young as 1 year old. Skills are taught for girls and boys in all Olympic events: vault, horizontal bar, parallel bars, pommel horse, floor, rings, and the high beam.

Authorized Positions (FTEs)	Full-time	Part-time
Gymnastics Specialist	1.00	
Instructor I		1.63
Instructor II		1.86
	1.00	3.49

The District is investigating alternatives to expand our gymnastics facility as demand for the entire Indio campus is growing. Additional space is needed, and we are working in partnership with the City of Indio to find a solution. Construction is not imminent, but is a high priority.



Community Services— Gymnastics Program

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Charges for Services	256,340	226,286	214,990	290,855	250,000	(40,855)
Special & External Event Charg	25,512	19,100	16,088	18,343	19,000	657
Misc Income	0	0	0	136	0	(136)
Sales	4,812	2,887	1,461	1,905	1,500	(405)
Total Unrestricted	286,665	248,273	232,539	311,239	270,500	(40,739)
Restricted						
Donated Registration Fees	197	0	2,012	0	0	0
Grants & Donations	0	0	950	0	0	0
Total Restricted	197	0	2,962	0	0	0
Total Revenues	286,862	248,273	235,501	311,239	270,500	(40,739)
Expenditures						
Personnel Expense						
Payroll Taxes	7,057	7,856	8,375	8,631	8,665	34
Full Time Retirement	4,305	4,424	5,838	6,228	5,686	(542)
Medical	12,225	13,066	13,360	16,365	15,683	(681)
Workers Compensation	5,473	5,274	6,617	7,745	5,545	(2,200)
Full Time Salaries	43,217	46,427	46,661	55,705	56,864	1,159
Part Time Salaries	87,999	93,367	93,068	103,999	104,950	951
Part Time Pension	3,132	3,651	3,494	3,931	3,936	5
Total Personnel Expense	163,407	174,064	177,413	202,604	201,330	(1,274)
Materials and Services						
Cost of Goods Sold	3,586	1,684	994	514	1,000	486
Communications	1,176	0	0	0	0	0
Materials & Supplies	2,380	1,893	2,602	1,327	3,000	1,673
Uniforms	0	338	323	227	350	123
General Services	561	31	320	973	900	(73)
Repair & Maintenance	0	350	0	0	750	750
Minor Equipment	9,583	3,184	2,102	3,208	4,100	892
Fleet Vehicles	784	663	472	660	900	240
Special Fees	29,021	21,995	20,014	22,827	20,000	(2,827)
Computer & Office Equipment	1,137	861	0	0	500	500
Office Supplies	619	565	477	626	850	224
Travel & Professional Developm	3,832	4,344	2,014	2,354	4,200	1,846
Total Materials and Services	52,678	35,907	29,318	32,716	36,550	3,834
Total Expenditures	216,085	209,971	206,731	235,319	237,880	2,560
Net Revenue Over/(Under) Expenditures	70,776	38,301	28,770	75,919	32,620	(43,299)

Desert Recreation District

7.214 After School Education and Safety (ASES) Program

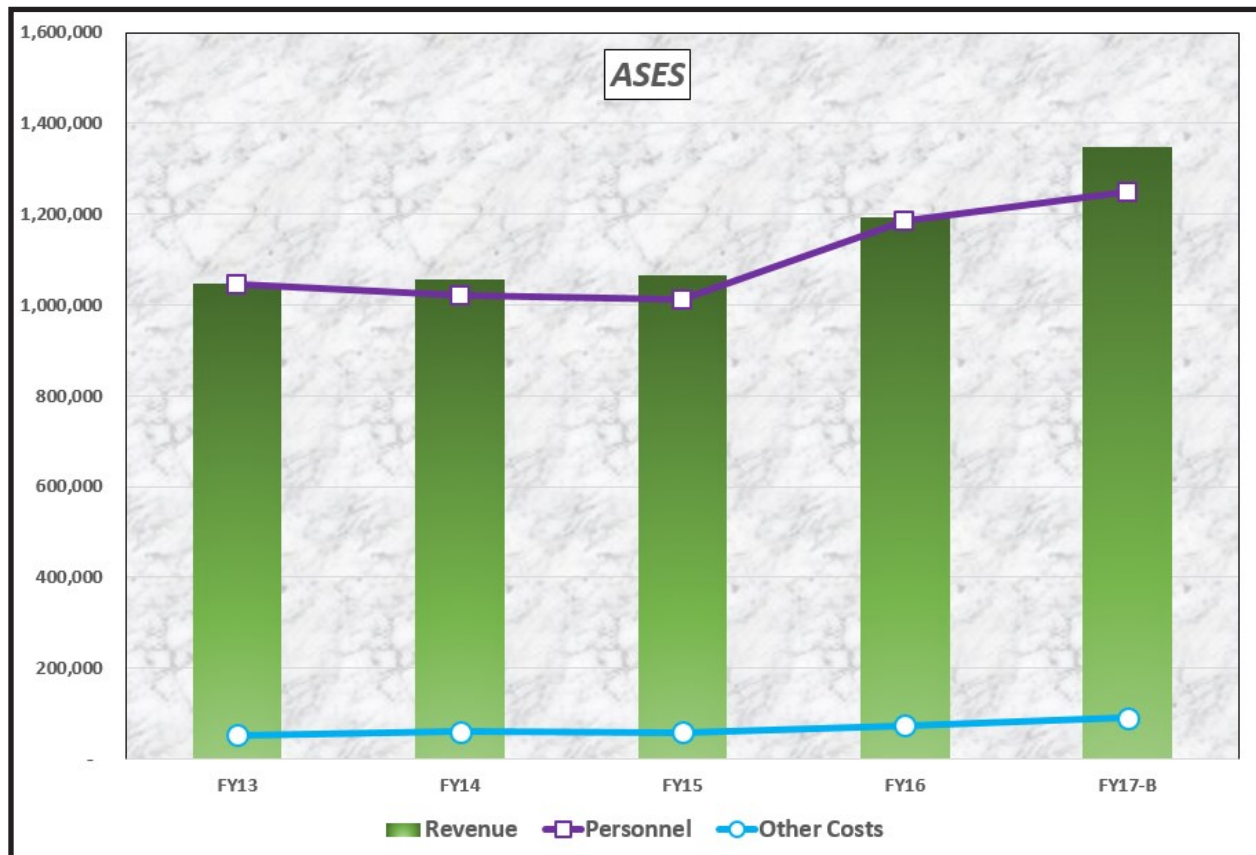
The After School Program Team is responsible for the planning, scheduling, evaluation and supervision of all ASES and Traditional After School Programs throughout the Desert Sands Unified School District. This division is funded through the District’s Unrestricted General Fund.

The ASES Program delivers a balance of extended day support for educational needs and physical and social interaction for elementary school students of working parents. The ASES Program is highly desirable for parents and registration is always a race to enter. The classes are that good.

Authorized Positions (FTEs)	Full-time	Part-time
Community Services Coordinator	1.00	
Sr. Recreation Leader		2.05
Recreation Leader		2.73
Recreation Specialist		0.62
Sr. ParaEducator		7.04
ParaEducator		22.34
	1.00	34.78

For FY2017, the District has been invited to our first Middle School with a goal of expanding into other Middle Schools.

The District operates ASES or Traditional After School programs in Palm Desert and La Quinta (4 sites each), Indio (15 sites), Oasis and Bermuda Dunes (1 site each). The budget on page 97 includes the total ASES Program revenues and expenses, regardless of where the Program is conducted.



Community Services — After School (ASES)

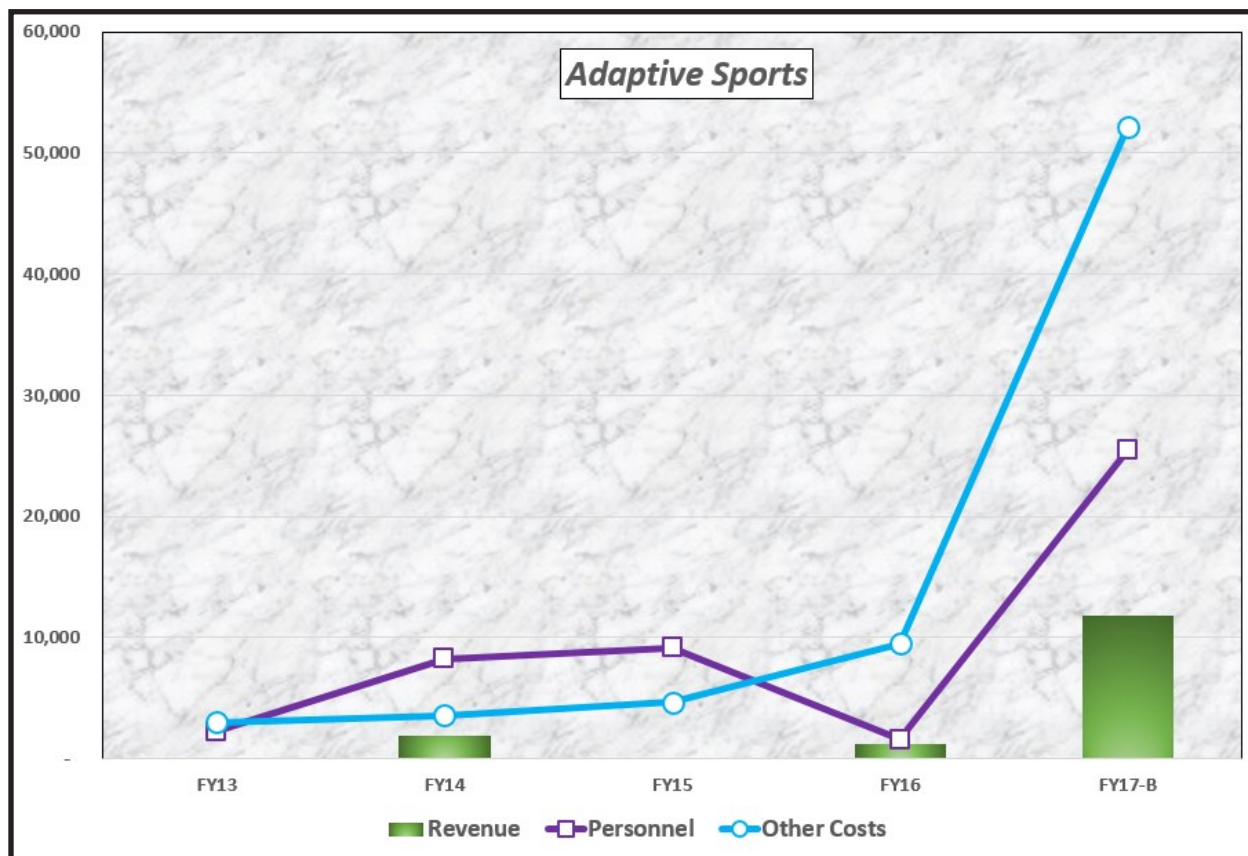
	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Charges for Services	173,376	245,168	255,253	275,686	304,991	29,305
Total Unrestricted	173,376	245,168	255,253	275,686	304,991	29,305
Restricted						
Intergovernmental Charges	861,903	801,319	800,868	896,433	1,017,132	120,699
Donated Registration Fees	940	0	263	0	0	0
Grants & Donations	11,650	10,320	10,503	22,540	27,000	4,460
Total Restricted	874,493	811,639	811,634	918,973	1,044,132	125,159
Total Revenues	1,047,869	1,056,807	1,066,887	1,194,659	1,349,123	154,464
Expenditures						
Personnel Expense						
Payroll Taxes	46,919	49,557	47,688	50,254	56,315	6,061
Full Time Retirement	5,092	1,634	6,764	7,417	5,995	(1,422)
Medical	21,692	25,567	27,046	28,793	22,958	(5,835)
Workers Compensation	36,855	34,645	33,226	45,359	37,282	(8,078)
Full Time Salaries	50,818	72,343	64,382	75,371	59,947	(15,424)
Part Time Salaries	851,837	807,009	801,619	943,780	1,027,929	84,149
Part Time Pension	31,761	30,230	30,456	34,548	38,547	3,999
Total Personnel Expense	1,044,975	1,020,986	1,011,180	1,185,523	1,248,973	63,450
Materials and Services						
Communications	5,623	440	1,819	180	1,608	1,428
Facility Rentals	5,369	12,151	10,236	13,828	12,906	(921)
Materials & Supplies	22,620	26,633	25,191	35,356	43,316	7,960
Uniforms	2,889	2,946	3,283	3,914	4,521	606
General Services	3,709	0	105	265	1,900	1,635
Minor Equipment	260	3,633	1,895	2,330	8,460	6,130
Fleet Vehicles	1,094	712	544	585	2,733	2,148
Special Fees	5,074	8,278	9,968	11,065	8,730	(2,335)
Office Supplies	0	120	62	0	0	0
Travel & Professional Developm	6,485	5,340	5,405	6,133	6,880	747
Total Materials and Services	53,124	60,254	58,508	73,656	91,054	17,399
Total Expenditures	1,098,099	1,081,240	1,069,689	1,259,178	1,340,027	80,848
Net Revenue Over/(Under) Expenditures	(50,230)	(24,433)	(2,801)	(64,519)	9,096	73,615

7.215 Adaptive Sports & Recreation Program

The Adaptive Sports Program is currently a small, but critically important program that is run District-Wide to meet a diverse and underserved resident population. Adaptive Sports creates specialized programs and opportunities for area residents with physical limitation or handicaps. This division is funded through grants and the District’s Unrestricted General Fund. For our inaugural year of adaptive programming, services are offered at no charge to residents.

The “Fit, Fun & Strength” class leads a traditional boot-camp style lesson to develop strength, conditioning and balance for people in wheelchairs or other limitations. People with physical limitations need the care and attention to balance the atrophy that can so easily set in. The “Adaptive Aquafin” sessions teach swimming skills to disabled residents. Their own caretakers participate so the training is can continue at home. The “Move & Groove” program almost seems simplistic, but it teaches young children to climb, tumble and jump to increase self-confidence and body awareness. The benefits are not just physical! “Jump and Tumble” offers similar psychological benefits but through the sport of gymnastics.

The Adaptive Sports Program goes straight to the heart of what the District is all about.



Community Services— Adaptive Sports Program

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Charges for Services	0	1,902	0	0	0	0
Rents & Royalties	0	0	0	1,240	1,800	560
Total Unrestricted	0	1,902	0	1,240	1,800	560
Restricted						
Grants & Donations	0	0	0	0	10,000	10,000
Total Restricted	0	0	0	0	10,000	10,000
Total Revenues	0	1,902	0	1,240	11,800	10,560
Expenditures						
Personnel Expense						
Payroll Taxes	87	443	492	82	793	711
Workers Compensation	42	258	313	70	788	718
Part Time Salaries	2,058	7,291	8,028	1,390	22,999	21,610
Part Time Pension	75	271	306	27	862	836
Total Personnel Expense	2,262	8,262	9,139	1,568	25,443	23,875
Materials and Services						
Communications	0	0	3	0	0	0
Materials & Supplies	44	3,110	4,242	313	2,000	1,687
Uniforms	0	0	0	0	150	150
General Services	0	400	400	9,028	31,500	22,472
Minor Equipment	2,000	0	0	0	10,000	10,000
Fleet Vehicles	0	0	0	129	1,000	871
Travel & Professional Developm	972	45	0	0	7,500	7,500
Total Materials and Services	3,016	3,555	4,645	9,471	52,150	42,679
Total Expenditures	5,278	11,818	13,784	11,039	77,593	66,555
Net Revenue Over/(Under) Expenditures	(5,278)	(9,916)	(13,784)	(9,799)	(65,793)	(55,995)

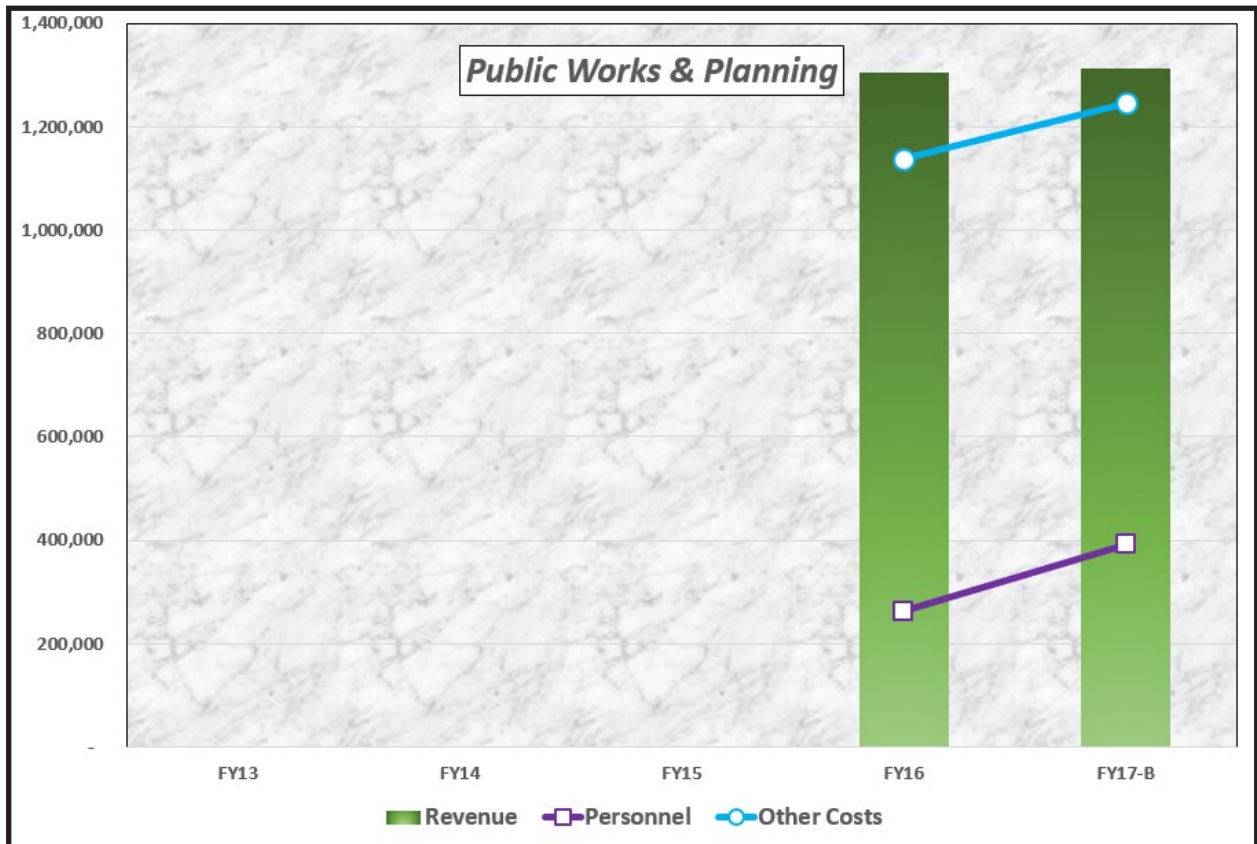
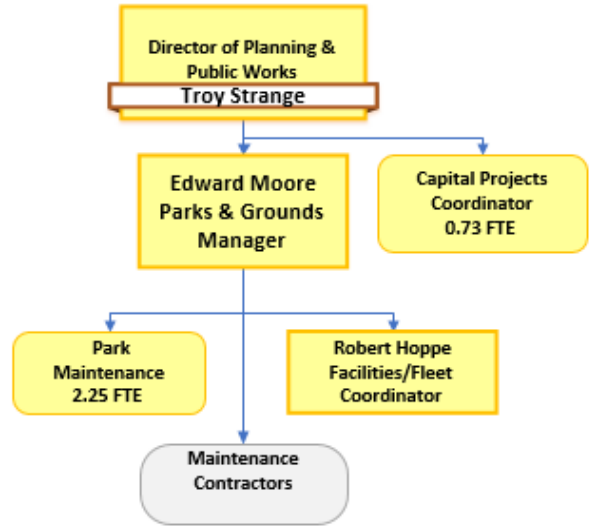


7.4 PUBLIC WORKS AND PLANNING DEPARTMENT

The Maintenance and Technical Services Department (MTS) is responsible for park and building maintenance, lighting and landscaping, and fleet maintenance. The department manages the District’s Capital Improvement Plan for the acquisition, improvement, and disposal of District capital assets. The department is partially funded by Assessment District tax receipts.

The District includes over 1800 square miles and conducts programs in over 30 regional centers, pools and offices. The public works department is charged with maintaining all facilities and vehicles to a very specific level of cleanliness and good repair. Properly maintained facilities are a key prerequisite for success in our Programs.

Team members provide daily oversight of parks and properties and are supplemented by outside trade professionals when needed.



Public Works & Planning Department

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Rents & Royalties	0	0	0	17	0	(17)
Misc Income	0	0	0	97	0	(97)
Total Unrestricted	0	0	0	114	0	(114)
Restricted						
Special Assessments	0	0	0	1,293,790	1,301,563	7,773
Intergovernmental Charges	0	0	0	10,428	10,428	0
Total Restricted	0	0	0	1,304,218	1,311,991	7,773
Total Revenues	0	0	0	1,304,332	1,311,991	7,659
Expenditures						
Personnel Expense						
Payroll Taxes	0	0	0	9,489	16,707	7,218
Full Time Retirement	0	0	0	0	16,869	16,869
Medical	0	0	0	33,076	46,780	13,704
Workers Compensation	0	0	0	31,343	31,854	512
Full Time Salaries	0	0	0	107,177	168,687	61,510
Part Time Salaries	0	0	0	78,898	106,331	27,433
Part Time Pension	0	0	0	3,093	3,987	894
Total Personnel Expense	0	0	0	263,076	391,216	128,140
Materials and Services						
Communications	0	0	0	9,371	13,320	3,949
Facility Rentals	0	0	0	23,352	23,940	588
Equipment Rentals	0	0	0	1,706	5,000	3,294
Materials & Supplies	0	0	0	36,565	75,860	39,295
Uniforms	0	0	0	1,584	1,600	16
General Services	0	0	0	414,914	438,533	23,619
Utilities	0	0	0	453,552	464,570	11,018
Repair & Maintenance	0	0	0	64,062	81,750	17,688
Minor Equipment	0	0	0	3,859	7,000	3,141
Fleet Vehicles	0	0	0	35,400	28,550	(6,850)
Special Fees	0	0	0	3,586	3,649	63
Computer & Office Equipment	0	0	0	196	400	204
Travel & Professional Developm	0	0	0	55	3,000	2,945
Professional Services	0	0	0	90,130	98,000	7,870
Total Materials and Services	0	0	0	1,138,332	1,245,172	106,840
Total Expenditures	0	0	0	1,401,408	1,636,388	234,980
Net Revenue Over/(Under) Expenditures	0	0	0	(97,076)	(324,397)	(227,321)

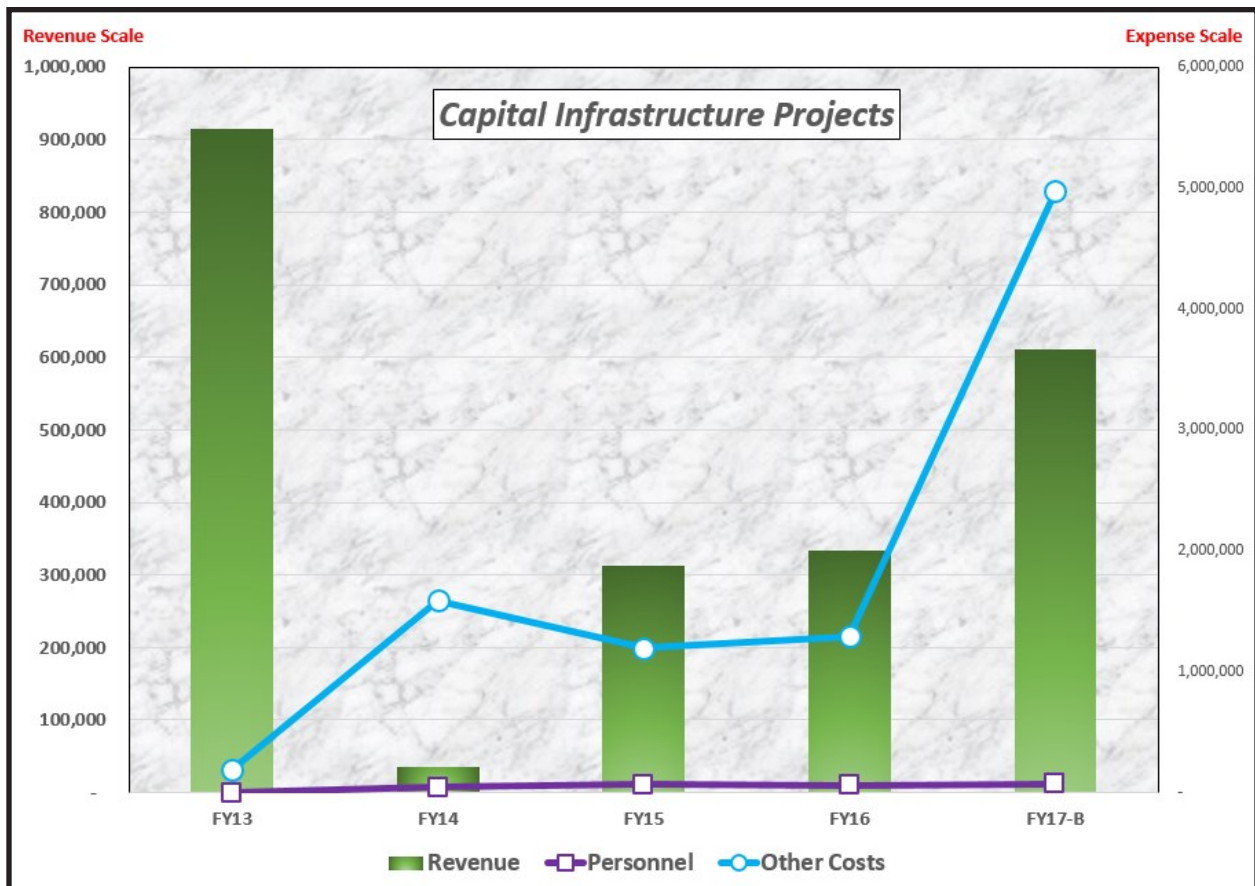
7.5 CAPITAL PROJECTS DEPARTMENT

The Capital Projects Department is responsible for executing the strategic plan for the District’s infrastructure (Vision 2020) through the renovation of existing sites and construction of new facilities. The department is funded through County-mandated Developer Fees and Capital Grants. Expenditures that are not funded through Fees or Grants come from the District Operating Budget.

The District is currently seeking alternative funding sources to accelerate the construction schedule. As sources are secured, additional projects will be activated and project management will begin.

FY2017 is a very ambitious year for construction. Major projects are included in the budget, such as:

- Construction of a new 5-acre community park in North Shore—\$3.2M.
- Design for a complete replacement for Pawley Pool into a local Aquatics Center—\$500,000.
- Construction of a temporary soccer park in Oasis, and design of a new permanent park—\$400,000.
- Design for a modernization of the Palm Desert Community Center will include a new licensed day-care space—\$100,000.
- Playground resurface at North Shore—\$83,000.



Capital Projects Department

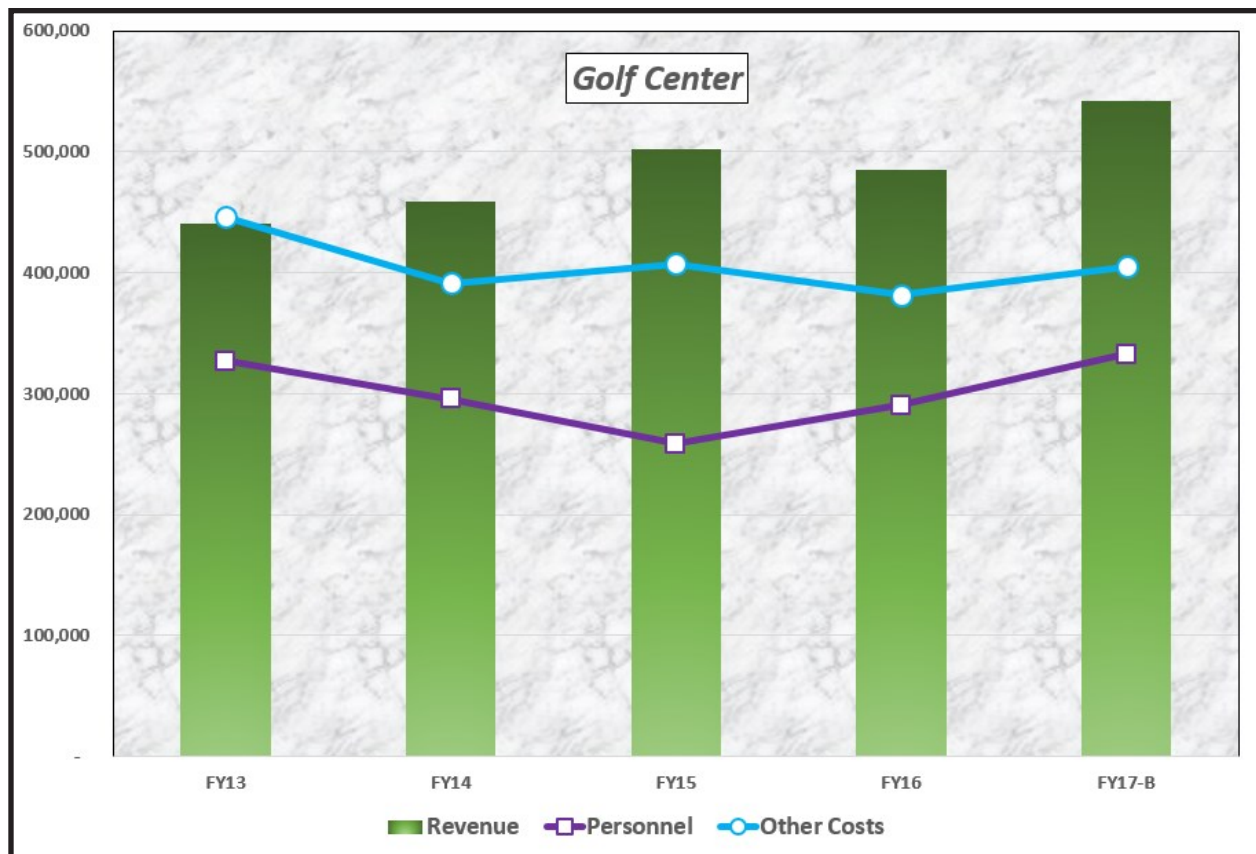
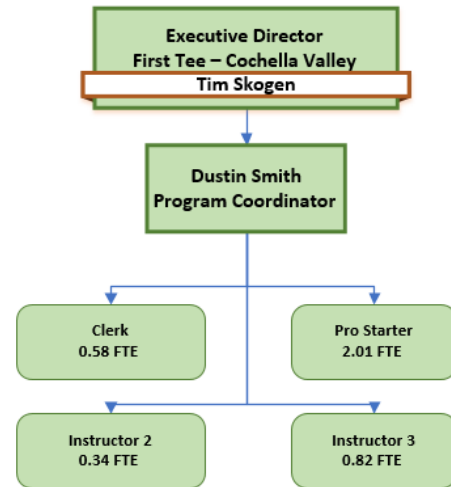
	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Misc Income	0	1,800	0	0	0	0
Total Unrestricted	0	1,800	0	0	0	0
Restricted						
Grants & Donations	2,700	0	0	0	0	0
Sales of Surplus Assets	0	0	0	725	0	(725)
Total Restricted	2,700	0	0	725	0	(725)
Capital Revenues						
Developer Fees	147,223	5,113	291,921	156,558	159,000	2,442
Capital Grants	764,100	27,740	20,000	175,713	451,830	276,117
Total Capital Revenues	911,323	32,853	311,921	332,271	610,830	278,559
Total Revenues	914,023	34,653	311,921	332,996	610,830	277,834
Expenditures						
Personnel Expense						
Payroll Taxes	0	1,415	1,260	906	3,281	2,374
Full Time Retirement	0	0	0	0	3,135	3,135
Medical	0	0	0	4,022	6,395	2,373
Workers Compensation	0	1,371	2,983	2,801	1,249	(1,552)
Full Time Salaries	0	0	0	24,910	31,348	6,439
Part Time Salaries	0	41,098	60,325	26,752	24,180	(2,572)
Part Time Pension	0	1,525	2,260	1,081	907	(174)
Total Personnel Expense	0	45,410	66,828	60,472	70,495	10,023
Capital Outlay						
Computers	20,237	66,024	44,242	105,988	91,000	(14,988)
Machinery & Equipment	22,717	66,149	0	108,102	19,318	(88,784)
Building & Park Improvement	129,541	1,311,235	1,048,398	904,018	4,607,625	3,703,607
Furniture & Fixtures	0	76,568	0	15,597	38,718	23,121
Vehicles	18,435	0	33,839	0	75,000	75,000
Capital Projects	0	23,440	0	0	0	0
Land	0	0	700	100,001	73,000	(27,001)
Total Capital Outlay	190,930	1,543,415	1,127,179	1,233,705	4,904,661	3,670,956
Total Expenditures	190,930	1,588,826	1,194,006	1,294,177	4,975,156	3,680,979
Net Revenue Over/(Under) Expenditures	723,093	(1,554,173)	(882,085)	(961,181)	(4,364,326)	(3,403,145)

7.5 THE FIRST TEE COACHELLA VALLEY

The First Tee of the Coachella Valley comprises the District’s Enterprise Fund. The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a business enterprise in which the intent is that the operation is primarily self-sustaining. Revenue comes from the sale of golf fees, lessons from our professionals, and driving range fees.

The District’s Golf Center in Palm Desert is the home of the First Tee Coachella Valley. The Golf Center is operated as a local gem for a driving range and an 9-hole course that is beautifully landscaped and maintained. It is also a tremendous value for our members when compared to the other (many) golf venues in the valley.

The First Tee provides educational programs that promote character development through the game of golf. With 35 eight week classes, hundreds of area youth have the time of their life. First Tee of the Coachella Valley is one of over 160 chapters across the world and exemplifies youth development through The First Tee’s “Life Skills” and “Nine Core Value Code of Conduct.”



Golf Center

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Forecast	FY2017 Adopted Budget	F17 v F16
Revenues						
Unrestricted						
Charges for Services	220,034	242,119	243,310	231,052	270,125	39,073
Rents & Royalties	9,315	12,949	11,305	9,181	9,000	(181)
Concessions	6,458	6,898	5,259	6,116	6,000	(116)
Misc Income	0	0	521	0	0	0
Sales	21,877	22,907	5,045	14,209	15,000	791
Total Unrestricted	257,683	284,872	265,439	260,558	300,125	39,567
Restricted						
Intergovernmental Charges	5,000	5,100	0	813	0	(813)
Grants & Donations	170,365	165,000	235,379	177,013	223,375	46,362
Sales of Donated Goods	7,271	4,064	1,913	28,179	0	(28,179)
Sales of Surplus Assets	0	0	0	18,000	18,000	0
Total Restricted	182,636	174,164	237,292	224,005	241,375	17,370
Total Revenues	440,320	459,036	502,731	484,563	541,500	56,937
Expenditures						
Personnel Expense						
Payroll Taxes	18,013	14,206	17,414	15,284	16,681	1,397
Full Time Retirement	9,596	11,879	0	11,926	14,378	2,453
Medical	27,517	16,310	14,739	10,971	27,936	16,964
Workers Compensation	14,182	12,970	8,490	11,031	8,926	(2,104)
Full Time Salaries	192,588	150,684	113,648	135,860	143,785	7,925
Part Time Salaries	62,753	86,097	100,286	101,470	116,683	15,213
Part Time Pension	2,308	3,286	3,997	3,845	4,376	531
Total Personnel Expense	326,958	295,433	258,575	290,387	332,765	42,378
Materials and Services						
Cost of Goods Sold	14,961	13,205	4,618	7,337	11,000	3,663
Communications	9,538	6,390	9,435	10,404	11,400	996
Materials & Supplies	27,963	13,365	38,218	18,746	23,500	4,754
Uniforms	3,439	5,504	4,894	3,435	5,500	2,065
General Services	264,015	276,154	267,296	257,113	261,670	4,557
Utilities	45,913	42,301	29,844	48,553	47,000	(1,553)
Repair & Maintenance	45,859	960	17,674	8,224	13,500	5,276
Minor Equipment	2,016	3,174	1,940	0	2,500	2,500
Fleet Vehicles	5,617	7,239	5,699	3,075	5,000	1,925
Special Fees	6,975	7,898	7,429	7,839	10,150	2,311
Computer & Office Equipment	2,379	1,293	4,253	5,419	300	(5,119)
Office Supplies	3,575	3,989	1,969	1,069	2,400	1,331
Travel & Professional Developm	13,769	9,823	11,777	10,306	11,000	694
Professional Services	0	0	2,489	0	0	0
Total Materials and Services	446,021	391,295	407,534	381,520	404,920	23,400
Total Expenditures	772,979	686,728	666,109	671,908	737,685	65,777
Net Revenue Over/(Under) Expenditures	(332,659)	(227,692)	(163,378)	(187,345)	(196,185)	(8,840)



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8.1 FY2017 APPROPRIATIONS LIMIT RESOLUTION

RESOLUTION NO. 16-42

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
DESERT RECREATION DISTRICT
ADOPTING THE FY2017 FUND BALANCE POLICY

WHEREAS, the Desert Recreation District's (the District's) Mission is to maintain quality park and recreation facilities, programs and services, and facilitate leisure opportunities so all residents will receive personal, social, and economic benefits; and

WHEREAS, among the District's core values is to leverage available resources through collaborations, partnerships, and agreements with communities, businesses and vendors; and

WHEREAS, the Desert Recreation District wants to continue its strong financial management policies that are intended to drive results for the public in fulfillment of its Mission and Vision while working to bring its Values to life; and

WHEREAS, the District intends to comply with Governmental Accounting Standard Board (GASB) Statement No. 54 which defines and classifies Fund Balances into non-spendable, restricted, committed, assigned, and unassigned funds; and

WHEREAS, the District has complied with the requirements of GASB No. 54 since it was first released in 2009; and

WHEREAS, the District's existing Fund Balance Policy requires an annual review, edit and adoption by the Board in conjunction with approval of the annual budget; and

WHEREAS, the District's existing Fund Balance Policy has been edited to reflect minor procedural changes since it was last reviewed On June 8, 2011; and

WHEREAS, the Board has given its approval to the District's Preliminary Budget on June 8, 2016; and

WHEREAS, the Board will approve and adopt the District's budget for FY2017 on July 27, 2016.



RESOLUTION NO. 16-42

NOW, THEREFORE, BE IT RESOLVED, that the Desert Recreation District Board of Directors do hereby adopt the FY2017 Fund Balance Policy, as set forth herein.

PASSED, APPROVED AND ADOPTED this 27th day of July, 2016 by the following vote:

AYES: Gutierrez, Gilbert, McGalliard, and Acosta

NOES: None

ABSENT: Paz

ABSTAIN: None

Desert Recreation District

By: Joanne Gilbert
Joanne Gilbert, President of the Board

I hereby certify that the Board of Directors of the Desert Recreation District approved the foregoing Resolution No.16-42 at a regular meeting held on July 27, 2016.

Delia Granados
Delia Granados, District Clerk

8.2 FY2017 BUDGET ADOPTION RESOLUTION

RESOLUTION NO. 16-39

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
DESERT RECREATION DISTRICT
ADOPTING THE FY2017 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 FY2017 Budget on June 15, 2016; and

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

WHEREAS, certain revisions, corrections and modification to the Preliminary FY2017 Budget have been made; and

WHEREAS, the Board has adopted AP 004 Fund Balance Policy and through the budget plan has designated general fund balances.

NOW, THEREFORE, BE IT RESOLVED, that the Desert Recreation District Board of Directors do hereby adopt the FY2017 Final Budget, as set forth herein.

PASSED, APPROVED AND ADOPTED this 27th day of July, 2016 by the following vote:

AYES: Gutierrez, Gilbert, McGalliard, and Acosta

NOES: None

ABSENT: Paz

ABSTAIN: None

Desert Recreation District

By: Joanne Gilbert
Joanne Gilbert, President of the Board

I hereby certify that the Board of Directors of the Desert Recreation District approved the foregoing Resolution No.16-39 at a regular meeting held on July 27, 2016.

Delia Granados
Delia Granados, District Clerk



8.3 GLOSSARY OF TERMS

The District's Biennial Spending Plan contains acronyms and terminology that are unique to the District or public finance and budgeting. The following terms have been defined in order to ensure readers understand this document.

8.31 General Terminology

- **Amended Budget:** The original budget adopted by the board of directors with adjustments made by resolution of the board during the fiscal year. Typically the budget is amended at mid-year, and again near the end of the fiscal year.
- **Appropriations:** Authorization by the board of directors permitting District officials to incur obligations and make expenditures of District resources. Appropriations are typically a fixed amount and granted for a one year period.
- **Assets:** Property that has monetary value.
- **Beginning Balance:** The residual funds carried forward from the previous fiscal year's ending balance.
- **Budget:** A plan of financial operation including proposed expenditures and anticipated revenues for the fiscal year.
- **Budget Message:** The General Manager's discussion of the proposed budget presented in writing as part of or as a supplement to the budget document. The discussion uses recent financial history as a baseline and contains information regarding current budget challenges and recommendations.
- **Capital Assets:** Assets of significant value having a useful life of several years, sometimes referred to as fixed assets.
- **Capital Budget:** A plan of proposed capital expenditures and funding sources based on the first year of the Capital Improvement Plan (CIP) enacted in the Annual Spending Plan (Budget) which includes both operating and capital outlays.
- **Capital Improvement Plan (CIP):** A rolling plan for capital expenditures to be incurred each year over several future years identifying the start and finish dates for each project, the level of expenditure in each year and the method of financing those expenditures. The District's CIP covers the current fiscal year and 5 future years.
- **Capital Projects:** Projects that purchase or construct capital assets.
- **Certificates of Participation (COPs):** Certificates issued by a trustee pursuant to a trust agreement. The proceeds from the sale of COPs are used to finance the acquisition, construction and installation of a capital project.
- **Community Assistance:** Financial or service contributions made by the District to communities or com-

munity groups (e.g., discretionary support from board for sponsorship of non-district activity).

- **Debt Service:** The expense of retiring debts such as loans and bond issues. It includes principal and interest payments as well as administrative cost associated with financing.
- **Deficit:** The excess of expenditures over revenues during a fixed period of time.
- **Department:** The largest organizational units of the District which are functionally unique in the services they deliver.
- **Division:** Subunits of departments which are functionally unique in the services they deliver.
- **Encumbrance:** A commitment of funds against an appropriation in the form of a purchase order or contract until such time as the goods or services are received.
- **Enterprise Fund:** A fund established to account for operations that are financed and operated in a manner similar to a business enterprise.
- **Expenditure:** The cost of goods received or services rendered whether cash payments have been made or not.
- **Expenses:** Decreases in net total assets representing the total cost of operations during a period regardless of the timing of related expenses.
- **Fees:** Charges for services that are based on the cost of providing the service.
- **Full Time Equivalent (FTE):** A measure of effective authorized positions, indicating the percentage of time a position or group of positions is funded. It is calculated by equating 2,080 hours of work per year with the full time equivalent of one position.
- **Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all associated liabilities, obligations, reserves, and equities which are segregated for the purpose conducting specific activities or attaining certain results.
- **General Fund:** The governmental accounting fund supported by property taxes, service charges and other general revenues to provide for operating services.
- **Grant:** A contribution of assets (usually cash for a specified purpose) by one governmental unit or other organization to another.
- **Interfund Transfer:** Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. As they represent a “double counting” of expenditures, these amounts are deducted from the total operating budget to calculate the “net” budget.
- **Intergovernmental Revenue:** Revenue received from another governmental unit for a specified purpose.
- **Investment:** Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

- **Operating Expenditure:** Expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel; they exclude capital cost. Also may be known as operating and maintenance costs.
- **Performance Measures:** Specific, quantitative measures of work performed within an activity or program (e.g., total swim lessons provided). Also, a specific quantitative measure of results obtained through a program or activity.
- **Reserve:** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.
- **Revenue:** Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants and intergovernmental payments.
- **Special Assessment:** A compulsory levy imposed on certain properties to defray part or all of the cost associated with a specific improvement or service deemed to primarily benefit those properties.
- **Special Revenue Funds:** A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

8.32 Expense Account Definitions

Personnel: Expense related to 5150 full time salaries and wages, 5175 part time salaries and wages, 5025 payroll tax liability, 5075 health and welfare benefits, 5050 full time retirement benefits, 5200 part time pension and 5125 worker's compensation insurance.

6025 Communications – expense associated with cellular service, telephone and fax service, internet access and two way radio repeater service.

6050 Facility Rental – Expense related to the long or short term use of non-district owned facilities.

6075 Equipment Rental – Expense related to the long or short term use of the non-district owned equipment.

6100 Materials and Supplies – Expense related to exhaustible items necessary for the operations and maintenance of District programs and facilities. Exclude office supplies.

6125 Uniforms – Expense associated with clothing and safety equipment required to be worn by District employees in the execution of their duties.

6150 General Services – Expense related to contracted services performed on behalf of the District that are of a general and routine nature. Examples include pest control, contract instructors, payroll service, garbage collection, advertisement, finger printing, etc..

6175 Utilities – Expense related to utility services including gas, electric, sewer and water.

6200 Repair and Maintenance – Expense related to repair and preventative maintenance of the structural, electrical, plumbing, landscape, and equipment owned or operated by the District.

6225 Minor Equipment – Expense associated with the purchase of non-capital equipment.

6250 Fleet Vehicles – Expenditures for the operation of District vehicles including fuel, repairs and maintenance.

6275 Special Fees – Expense associated with special permits, fees and licenses (e.g., health permits, election fees, children licenses).

6300 Computer and Office Equipment – Expenditures for the purchase of maintenance of computer, office related equipment and furnishings. Exclude purchases defined as capital outlay.

6325 Office Supplies – Expenditures related to office administration including postage, toner, paper, staples, etc...

6350 Travel and Professional Development – Expenditures associated with the development of District employees including conference expense, tuition reimbursement, per diem, mileage reimbursement, association membership fees and professional subscriptions.

6375 Professional Services – Expense related to contracted services performed on behalf of the District that are of a professional nature. Examples include legal counsel, assessment engineering, planning and architectural services and consultant fees.

8.33 Revenue Account Definitions

4000 General Property Tax – Revenue derived from taxes levied on the assessed valuation of real property and used as a source of monies to pay general obligation debt and support the general fund (also known as Ad Valorem Tax)

4015 Special Assessments – Revenue derived from a compulsory levy imposed on certain properties to defray part or all of the cost associated with a specific improvement or service deemed to primarily benefit those properties.

4030 Intergovernmental RDA – Revenue received from another government unit for a specific purpose.

4035 Intergovernmental Charges – Revenue derived from agreements District has on file with other government agencies to provide a service.

4045 Charges for Services – Revenue derived from fees charged for services that are based on the cost of providing the service.

4050 Special and External Event Charges – Revenue derived from charges incurred by a special event or special meets, examples include uniforms and meet fees.

4060 Developer Fees – Revenue derived from new residential property development to mitigate the impact on existing recreational facilities and provide resourced to develop new recreational facilities.

4075 Rents and Royalties – Revenues derived from fees charged for the use of District facilities or equipment.

4090 Investment Earnings – Revenues derived from interest earned on District reserves.

4100 Donated Registration Fees – Revenue derived from a donation given to District for the sole purpose of registration fees, a charge for services to be performed. Example: Operation Splash.

4105 Grants and Donations – Revenues derived from an external source to fund a *specific* activity or purpose, program or asset of the District. Funding from grant may not be used for any other purpose only to what is indicated on scope of grant.

4110 Sales of Donated Goods – Revenue derived from patrons making donation from goods at facilities, these goods would not be on District inventory or surplus assets.

4120 Concessions – Revenues derived from the sale on non-taxable items at the District concession stand.

4135 Miscellaneous – Revenue derived from one time or infrequent sources that are not captured in other revenue accounts, example rebate check, dividend reimbursement check.

4165 Sales – Revenue derived from sales of merchandise from facilities.

4170 Sales of Surplus Assets – Revenue derived from the sale of District surplus asset or assets.



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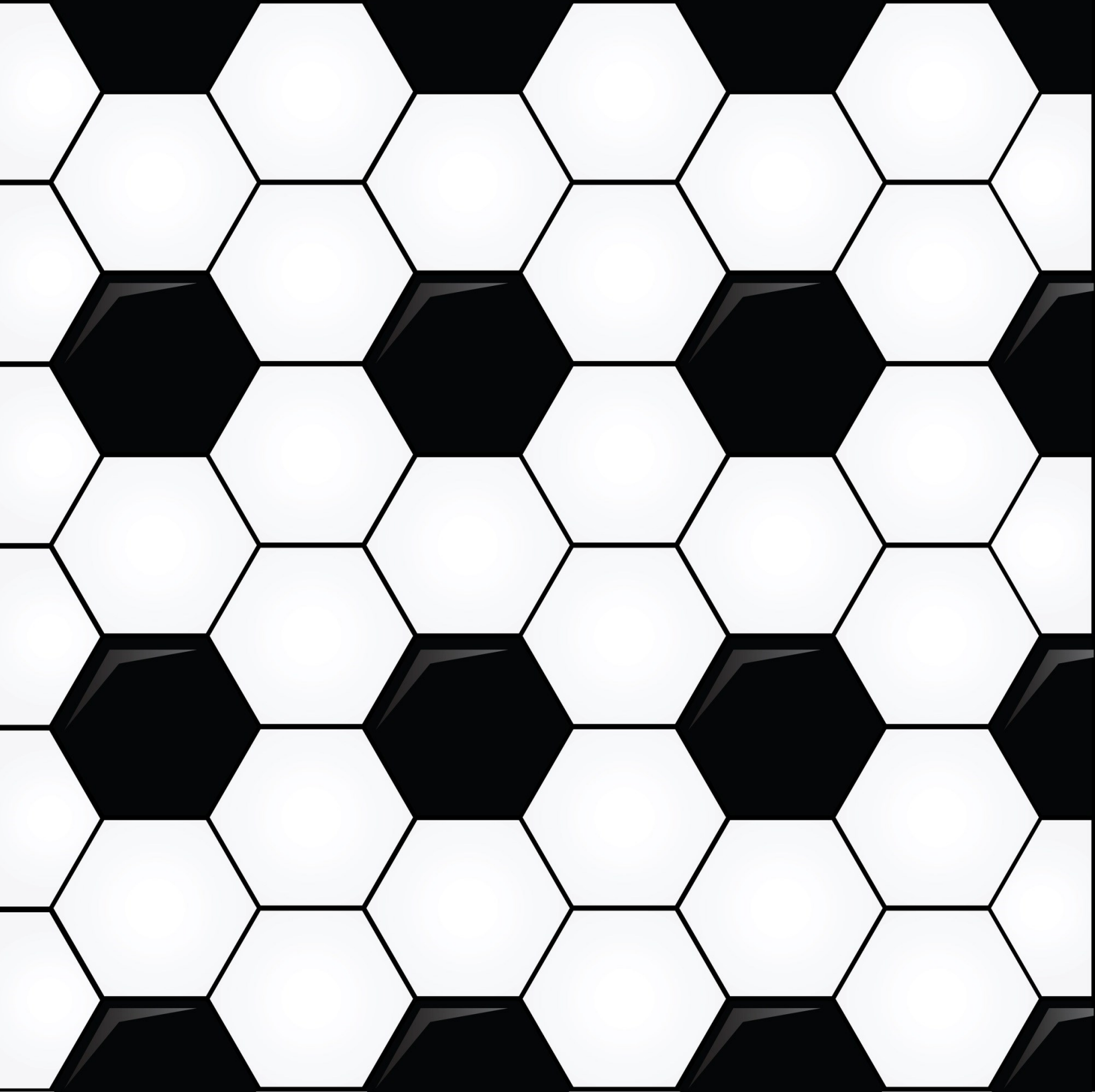
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