

ISLA VISTA RECREATION AND PARKS DISTRICT  
FISCAL YEAR 2017-2018  
PROPOSED BUDGET  
GENERAL FUND 4410

Fiscal Year	2015-2016 Actuals	2016-2017 PROJECTED Actuals	2016-2017 4410 Budget	2016-2017 Variance	2017-2018 Proposed 4410 Budget	NOTES
<b>Revenues</b>						
<b>Available Cash From FY 2016/2017</b>						
Unrestricted Cash			164,193		198,937	
Children's Shade Structure		8,429			56,571	
Remembrance Garden Reserve					14,048	
Vehicle Replacement Reserve					30,000	
<b>Total Cash From FY 2016/2017</b>	-	<b>8,429</b>	<b>164,193</b>	-	<b>299,555</b>	
<b>Taxes</b>						
3010 -- Property Tax-Current Secured	83,353	82,990	83,830	(840)	83,000	
3011 -- Property Tax-Unitary	2,246	1,994	2,000	(6)	-	Utility Company Property Tax
3015 -- PT PY Corr/Escapes Secured	(773)	-	-	-	-	
3020 -- Property Tax-Current Unsecd	16,319	17,172	16,500	672	16,500	
3027 -- RDA Dissolution Proceeds	-	-	-	-	-	
3040 -- Property Tax-Prior Secured	804	592	800	(208)	500	
3050 -- Property Tax-Prior Unsecured	512	-	500	(500)	-	
3054 -- Supplemental Pty Tax-Current	2,228	-	2,230	(2,230)	2,000	
3056 -- Supplemental Pty Tax-Prior	36	-	50	(50)	50	
5911 -- 1984 Bedroom Special Tax	47,694	62,900	60,994	1,906	62,900	
5911 -- 1997 Door Tax	814,996	868,000	853,055	14,945	888,398	
5911 -- Projected Measure O Tax				-	256,358	Restricted
<b>Total Taxes</b>	<b>967,416</b>	<b>1,033,647</b>	<b>1,019,959</b>	<b>13,688</b>	<b>1,309,706</b>	
<b>Use of Money and Property</b>						
3380 -- Interest Income	2,650	3,025	1,600	1,425	2,000	Interest bearing account (Reserve, Checking)
3381 -- Unrealized Gain/Loss Invstmnts	2,304	(2,908)	(2,745)	(163)	-	County Investment Portfolio Gains and Losses
3409 -- Other Rental of Bldgs and Land	15,000	1,500	1,500	-	-	Excursion Club Rental
<b>Total Use of Money and Property</b>	<b>19,954</b>	<b>1,617</b>	<b>355</b>	<b>1,262</b>	<b>2,000</b>	
<b>Intergovernmental Revenue-State</b>						
4220 -- Homeowners Property Tax Relief	2,407	2,155	2,500	(345)	2,000	
4272 -- SB 90 Mandated Costs	42,705	-	-	-	-	
<b>Total Intergovernmental Revenue-State</b>	<b>45,112</b>	<b>2,155</b>	<b>2,500</b>	<b>(345)</b>	<b>2,000</b>	
<b>Intergovernmental Revenue-Other</b>						
4840 -- Other Governmental Agencies	340,721	340,721	340,000	721	340,721	RDA Passthrough
<b>Total Intergovernmental Revenue-Other</b>	<b>340,721</b>	<b>340,721</b>	<b>340,000</b>	<b>721</b>	<b>340,721</b>	
<b>Charges for Services</b>						
5658 -- Site Use Fee	10,271	10,368	12,000	(1,632)	10,000	Park Rentals/Garden Rentals
5661 -- Park & Rec Fee-Concessions	860	896	800	96	800	Recreation Program Income
5679 -- Park & Rec Fee-Other Park Srv	40,222	40,275	43,000	(2,725)	40,000	County Beaches Blufftop Maintenance
5736 -- Administrative Revenue (SBC)	-	-	2,000	(2,000)	-	No Activity since 1994
<b>Total Charges for Services</b>	<b>51,352</b>	<b>51,538</b>	<b>57,800</b>	<b>(6,262)</b>	<b>50,800</b>	
<b>Miscellaneous Revenue</b>						
5895 -- Other-Donations	18,803	35,547	18,180	17,367	60,000	Project Donations (Variance Due to Nonrealized \$35K Election Donation)
5909 -- Other Miscellaneous Revenue	26,252	19,870	68,307	(48,437)	23,000	Parking Program Revenue and Misc Revenue
<b>Total Miscellaneous Revenue</b>	<b>45,056</b>	<b>55,417</b>	<b>86,487</b>	<b>(31,070)</b>	<b>83,000</b>	
<b>Total Revenues</b>	<b>1,469,611</b>	<b>1,485,095</b>	<b>1,671,294</b>	<b>(22,006)</b>	<b>2,087,782</b>	
<b>Expenditures</b>						
<b>Salaries and Employee Benefits</b>						
6100 -- Regular Salaries	699,061	746,739	780,513	33,775	778,779	Staff Payroll
6200 -- Extra Help and/or Labor	58,448	59,833	64,042	4,209	70,000	Casual Labor
6400 -- Retirement Contribution	80,431	94,000	93,853	(147)	106,278	CALPERS - Increase due to timing of payments
6500 -- FICA Contribution	3,440	2,993	3,680	687	4,340	Soc Sec Employer Payroll Taxes
6550 -- FICA/Medicare	11,101	8,871	11,037	2,166	12,311	Med Employer Payroll Taxes
6600 -- Health Insurance Contrib	63,417	85,748	92,100	6,352	92,000	\$850 per month per regular employee - AGM HIRED MAY 2017
6700 -- Unemployment Ins Contribution	5,119	6,721	5,814	(907)	7,639	SUI/SDI Employer Payroll Taxes
6900 -- Workers Compensation	24,367	26,255	30,413	4,158	26,564	CAPRI
<b>Total Salaries and Employee Benefits</b>	<b>945,385</b>	<b>1,031,160</b>	<b>1,081,452</b>	<b>50,292</b>	<b>1,097,912</b>	
<b>Services and Supplies</b>						
7005 -- Advertising/Marketing Expense	1,759	396	77	(319)	400	Prior Years included Special Project expenses now in 7700
7010 -- Agricultural	2,210	1,763	3,500	1,737	3,500	Plants; Soil; Seed
7030 -- Clothing and Personal	2,696	1,461	4,300	2,839	3,000	Uniform Allowance (OTHER; RANGER; GRNDS)
7050 -- Communications	1,524	979	2,187	1,208	2,000	Cell Phones
7053 -- Telephone Service Local	3,149	2,557	3,227	670	2,700	Long Distance
7054 -- Telephone Service Long Dist	557	627	521	(106)	550	
7060 -- Food		2,355		(2,355)	2,500	Moved from 7659 - Children's Recreation Food Expenses
7070 -- Household Supplies	7,630	1,284	3,678	2,394	2,000	Toilett Paper/Cups/Garbage Bags-Mutt Mitt Exp moved to 7700
7080 -- Janitorial Services	23,133	30,543	25,000	(5,543)	28,300	Sustainable Cleaning/Mission. FY 16-17 included late FY 15-16 Invoices
7090 -- Insurance	17,200	17,614	17,630	16	18,000	Property and Liability Insurance
7099 -- Recruiting Expense		1,051	-	(1,051)	1,000	Moved from 7650
7120 -- Equipment Maintenance	22,291	15,282	22,000	6,718	40,000	Repairs to Grounds tools, equipment & vehicles
7121 -- Operating Supplies	6,782	1,864	2,467	603	2,500	Safety equipment
7122 -- Equipment Maint Contracts	1,984	1,800	1,868	68	2,000	Cox internet/Webhosting
7123 -- IT Hardware Maintenance	16,461	17,074	17,000	(74)	17,500	Synergy IT (Including AGM)
7200 -- Structure & Ground Maintenance	45,336	45,000	45,000	(0)	45,000	Park Upkeep and Maintenance (Non-capital expenditures)
7324 -- Audit and Accounting Fees	17,070	21,986	18,000	(3,986)	20,000	CPAs & New Government Reporting Requirements
7430 -- Memberships	6,552	7,602	6,716	(886)	7,500	Professional Organization Dues (CSDA;CPRS;CSMFO)
7440 -- Miscellaneous Expense	-	-	-	-	39,446	Contingency Fund
7450 -- Office Expense	4,044	3,207	3,600	393	3,600	Staples/Coastal Copy (Office Supplies)
7451 -- Postage	101	150	150	0	150	
7454 -- Books & Subscriptions	245	25	100	75	-	

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7455 -- Printing Expense		1,420	-	(1,420)	1,500	Moved from Office Supplies & 7630 Rents/Leases Equipment
7456 -- IT Hardware Purchase						
7460 -- Professional & Special Service	19,388	15,468	144,371	128,903	145,000	135K for Recycled water engineering/Citation Processing
7506 -- Administrative Expense (SBC)	2,084	70,000	47,000	(23,000)	-	Election Expenses (Unrealized donations of 35K)
7507 -- ADP Payroll Fees	10,615	11,779	11,000	(779)	14,000	Payroll Processing Fees
7508 -- Legal Fees	5,275	12,080	50,000	37,920	50,000	
7510 -- Contractual Services	8,215	6,304	7,000	696	8,000	Work Study
7530 -- Publications & Legal Notices	219	563	800	237	800	
7540 -- Rents/Leases-Equipment	4,413	3,369	5,000	1,631	4,500	Excavator for Pardall/Copier Lease
7546 -- Administrative Expense	641	758	650	(108)	800	
7580 -- Rents/Leases-Structure	8,550	5,100	5,100	-	5,100	Kyocera and Bay Alarm
7630 -- Small Tools & Instruments Purchases	-	2,961	2,106	(855)	4,000	Gardening Tools, purchases for maintenance
7650 -- Special Departmental Expense	3,836	-	558	558	-	Background checks-Moved to 7099 Recruiting Exp
7653 -- Training Fees & Supplies	635	580	3,600	3,020	4,000	Continuing Education
7659 -- Purchase of Social Service	3,977	1,837	5,000	3,163	2,000	Recreation Expenses (Food expenses moved to 7060 Food)
7669 -- Cost Allocations	14,872	12,055	16,000	3,945	16,000	County Accounting Software (FIN)
7700 -- Projects		924	-	(924)	17,548	Water Wheel/AO Pond/Garden Circulation Project Expenses
7730 -- Transportation and Travel	3,292	3,125	5,977	2,852	5,000	Staff Travel For Training
7731 -- Gasoline-Oil-Fuel	4,413	4,439	5,207	768	5,200	Grounds Gas for Trucks
7761 -- Electricity	5,552	5,027	6,202	1,175	5,000	
7762 -- Natural Gas	248	251	250	(1)	300	
7763 -- Water	35,964	35,319	70,000	34,681	70,000	Adjusted for Drought Rates
7764 -- Refuse	13,183	11,604	14,500	2,896	14,000	
<b>Total Services and Supplies</b>	<b>326,095</b>	<b>379,579</b>	<b>577,342</b>	<b>197,763</b>	<b>614,394</b>	
<b>Total Operating Expenditures</b>	<b>1,271,480</b>	<b>1,410,739</b>	<b>1,658,794</b>	<b>248,055</b>	<b>1,712,305</b>	
<b>Non-operational expenditures</b>						
7860 -- Contrib To Other Agencies	-	6,500	6,500	-	6,500	Teen-Center passthrough (50% of UCSB donatin)
<b>Total Non-operational expenditures</b>	<b>-</b>	<b>6,500</b>	<b>6,500</b>	<b>-</b>	<b>6,500</b>	
<b>Capital Expenditures</b>						
8200 -- Structures&Struct Improvements	-	8,429	-	(8,429)	56,571	Shade Structure at Children's Park
8700 -- Construction in Progress	-	-	-	-	-	
9730 -- Vehicle Replacement Allotment	6,000	6,000	6,000	-	6,000	2017/18 Annual Vechicle Replacement Allotment
<b>Total Capital Expenditures</b>	<b>6,000</b>	<b>14,429</b>	<b>6,000</b>	<b>(8,429)</b>	<b>68,571</b>	
<b>*Restricted Funds Expenditures</b>						
Projected Measure O Expenditures					256,358	
Remembrance Garden Reserve					14,048	
Vehicle Replacement Reserve					30,000	
<b>Total Restricted Funds Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,406</b>	
<b>Total Non-Operating Expenditures</b>	<b>6,000</b>	<b>20,929</b>	<b>12,500</b>	<b>(8,429)</b>	<b>375,477</b>	
<b>Total Expenditures</b>	<b>1,277,480</b>	<b>1,431,667</b>	<b>1,671,294</b>	<b>239,626</b>	<b>2,087,782</b>	
<b>Year End Balance</b>	<b>192,131</b>	<b>53,428</b>	<b>0</b>	<b>261,632</b>	<b>0</b>	

**RECAP:**

Total Revenues	1,469,611	1,485,095	1,671,294	(22,006)	2,087,782
Total Expenditures	(1,277,480)	(1,431,667)	(1,671,294)	(239,626)	(2,087,782)
<b>Year End Balance</b>	<b>192,131</b>	<b>53,428</b>	<b>0</b>	<b>261,632</b>	<b>0</b>

<b>Required Reserves</b>			<b>838,647</b>		<b>856,153</b>
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