



**2026-2027**

**Adopted Budget**

**RESOLUTION NO. 26-26**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF DESERT RECREATION DISTRICT  
ADOPTING THE FISCAL YEAR 2026-27 FINAL BUDGET**

**WHEREAS**, the Public Resources Code Section 5788 requires the Board to adopt a final budget before August 30<sup>th</sup> of each year; and

**WHEREAS**, Staff provided a Study Session on the Preliminary Fiscal Year 2026-2027 Budget on June 24, 2026; and

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

**WHEREAS**, certain revisions, corrections, and modification of the Preliminary Fiscal Year 2026-2027 Budget have been made.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DESERT RECREATION DISTRICT, AS FOLLOWS:**

SECTION 1. The Board hereby adopts the Fiscal Year 2026-2027 Final Budget as set forth in Exhibit A, attached hereto and incorporated herein by this reference.

**PASSED, APPROVED, AND ADOPTED** this 22<sup>nd</sup> day of July, 2026.

  
\_\_\_\_\_  
Giovanna Healy, President  
Desert Recreation District

**ATTEST:**

  
\_\_\_\_\_  
Caroline Patton, District Clerk  
Desert Recreation District



**CERTIFICATION:**

I, Caroline Patton, District Clerk of Desert Recreation District, do hereby certify that the foregoing Resolution No. 2026-26, was duly adopted by the Board of Directors of Desert Recreation District at a regular meeting thereof held on the 22<sup>nd</sup> day of July, 2026 by the following vote, to wit:

AYES: Acosta, Espinoza, Gonzalez, Healy, and Rodriguez.

NOES:

ABSENT:

ABSTAIN:



Caroline Patton, District Clerk  
Desert Recreation District

**EXHIBIT A**

**FINAL BUDGET FOR FISCAL YEAR 2026-27**



**2026-2027**

**Consolidated Budget**

**Desert Recreation District**  
Statement of Revenues and Expenditures - FY2027 Consolidated Budget by Category  
From 7/1/2026 Through 6/30/2027  
(In Whole Numbers)

|                               | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|-------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| <b>Revenues</b>               |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| <b>Unrestricted</b>           |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| General Property Tax          | 3,765,613                                          | 4,023,695                                            | 4,140,617                                             | 3,936,424                                            | 4,294,816                                  | 358,392                  |
| Intergovernmental RDA         | 5,172,888                                          | 5,675,648                                            | 5,812,272                                             | 5,889,888                                            | 5,918,871                                  | 28,983                   |
| Charges for Services          | 2,399,160                                          | 2,576,059                                            | 2,955,436                                             | 3,370,594                                            | 3,582,177                                  | 211,582                  |
| Special & External Event Chrg | 50,492                                             | 47,468                                               | 68,778                                                | 63,940                                               | 52,190                                     | (11,750)                 |
| Rents & Royalties             | 131,005                                            | 159,148                                              | 184,816                                               | 169,670                                              | 129,315                                    | (40,355)                 |
| Investment Earnings           | 388,390                                            | 386,371                                              | 509,264                                               | 345,055                                              | 377,140                                    | 32,085                   |
| Fair Market Value ADJ         | 30,519                                             | 79,025                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| Concessions                   | 41,516                                             | 34,572                                               | 46,544                                                | 46,770                                               | 33,390                                     | (13,380)                 |
| Misc Income                   | 8,917                                              | 9,240                                                | 17,503                                                | 65,121                                               | 47,625                                     | (17,496)                 |
| Sales                         | 34,634                                             | 30,589                                               | 28,766                                                | 31,608                                               | 1,850                                      | (29,758)                 |
| Claim Reimbursement           | 851,856                                            | 3,446                                                | 22,995                                                | 5,200                                                | 0                                          | (5,200)                  |
| Total Unrestricted            | 12,874,991                                         | 13,025,262                                           | 13,786,989                                            | 13,924,270                                           | 14,437,374                                 | (513,103)                |
| <b>Restricted</b>             |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Special Assessments           | 3,092,755                                          | 3,158,783                                            | 3,277,461                                             | 3,286,490                                            | 3,267,134                                  | (19,356)                 |
| Intergovernmental Charges     | 8,041,702                                          | 4,403,508                                            | 6,180,312                                             | 5,774,330                                            | 6,695,199                                  | 920,869                  |
| Donated Registration Fees     | 127,630                                            | 98,990                                               | 12,079                                                | 104,938                                              | 107,210                                    | 2,272                    |
| Grants & Donations            | 227,375                                            | 186,425                                              | 348,261                                               | 522,635                                              | 363,299                                    | (159,336)                |
| DRF Support                   | 172,713                                            | 147,125                                              | 2,223                                                 | 26,500                                               | 0                                          | (26,500)                 |
| CVYGF Support                 | 991,418                                            | 1,584,337                                            | 1,417,996                                             | 1,729,928                                            | 1,589,643                                  | (140,285)                |
| Sales of Surplus Assets       | 8,957                                              | 12,544                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| Total Restricted              | 12,662,549                                         | 9,591,712                                            | 11,238,333                                            | 11,444,822                                           | 12,022,485                                 | (577,663)                |
| <b>Capital Revenues</b>       |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Developer Fees                | 90,158                                             | 2,121,929                                            | 91,246                                                | 90,159                                               | 0                                          | (90,159)                 |
| Capital Grants                | 1,548,433                                          | 2,481,241                                            | 5,823,413                                             | 7,524,995                                            | 4,590,945                                  | (2,934,050)              |
| Total Capital Revenues        | 1,638,591                                          | 4,603,170                                            | 5,914,660                                             | 7,615,154                                            | 4,590,945                                  | 3,024,209                |
| Total Revenues                | 27,176,131                                         | 27,220,143                                           | 30,939,982                                            | 32,984,246                                           | 31,050,804                                 | 1,933,442                |
| <b>Expenditures</b>           |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| <b>Personnel Expense</b>      |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Payroll Taxes                 | 450,880                                            | 536,149                                              | 609,579                                               | 757,311                                              | 904,931                                    | (147,620)                |

**Desert Recreation District**  
Statement of Revenues and Expenditures - FY2027 Consolidated Budget by Category  
From 7/1/2026 Through 6/30/2027  
(In Whole Numbers)

|                                | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|--------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| Full Time Retirement           | 358,749                                            | 418,901                                              | 499,372                                               | 599,111                                              | 705,600                                    | (106,490)                |
| Medical                        | 767,672                                            | 854,608                                              | 860,788                                               | 1,092,664                                            | 1,386,171                                  | (293,507)                |
| OPEB Benefits                  | 70,802                                             | 76,871                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| Workers Compensation           | 155,007                                            | 141,085                                              | 146,351                                               | 164,343                                              | 207,644                                    | (43,301)                 |
| Full Time Salaries             | 4,493,402                                          | 5,394,858                                            | 6,009,695                                             | 5,795,119                                            | 6,986,377                                  | (1,191,257)              |
| Part Time Salaries             | 4,023,166                                          | 4,430,319                                            | 4,995,933                                             | 4,528,173                                            | 5,137,415                                  | (609,242)                |
| Part Time Pension              | 150,233                                            | 164,968                                              | 184,530                                               | 170,727                                              | 193,134                                    | (22,407)                 |
| Candidate Referral             | 0                                                  | 0                                                    | 350                                                   | 0                                                    | 0                                          | 0                        |
| Total Personnel Expense        | 10,469,911                                         | 12,017,759                                           | 13,306,597                                            | 13,107,448                                           | 15,521,272                                 | 2,413,825                |
| Materials and Services         |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Cost of Goods Sold             | 9,846                                              | 522                                                  | 716                                                   | 720                                                  | 1,250                                      | (530)                    |
| Deferred Maintenance           | 0                                                  | 0                                                    | 0                                                     | 0                                                    | 500,000                                    | (500,000)                |
| Claims & Settlements           | 14,694                                             | 0                                                    | 77,739                                                | 77,740                                               | 0                                          | 77,740                   |
| Communications                 | 246,632                                            | 201,677                                              | 202,051                                               | 223,399                                              | 228,650                                    | (5,251)                  |
| Leased Vehicles                | 263,714                                            | 280,604                                              | 291,398                                               | 301,344                                              | 370,548                                    | (69,204)                 |
| Facility Rentals               | 110,373                                            | 146,729                                              | 639,962                                               | 636,494                                              | 582,016                                    | 54,478                   |
| Equipment Rentals              | 147,094                                            | 168,278                                              | 160,413                                               | 149,725                                              | 169,220                                    | (19,495)                 |
| Materials & Supplies           | 424,862                                            | 440,504                                              | 475,701                                               | 525,139                                              | 619,724                                    | (94,586)                 |
| Uniforms                       | 27,280                                             | 27,234                                               | 59,543                                                | 59,317                                               | 65,350                                     | (6,033)                  |
| General Services               | 4,225,732                                          | 4,510,309                                            | 5,316,581                                             | 5,603,797                                            | 5,893,892                                  | (290,095)                |
| Contract Instructor Services   | 215,815                                            | 216,028                                              | 268,668                                               | 280,910                                              | 324,836                                    | (43,926)                 |
| Utilities                      | 672,863                                            | 673,432                                              | 1,068,278                                             | 838,868                                              | 787,160                                    | 51,708                   |
| Repair & Maintenance           | 656,094                                            | 419,289                                              | 318,456                                               | 192,868                                              | 162,190                                    | 30,678                   |
| Minor Equipment                | 115,307                                            | 75,822                                               | 91,667                                                | 106,018                                              | 95,010                                     | 11,008                   |
| Fleet Vehicles                 | 176,672                                            | 171,735                                              | 244,155                                               | 185,680                                              | 213,433                                    | (27,753)                 |
| Special Fees                   | 267,895                                            | 648,610                                              | 693,868                                               | 1,999,414                                            | 1,757,999                                  | 241,415                  |
| Computer & Office Equipment    | 109,972                                            | 101,518                                              | 79,117                                                | 136,691                                              | 72,840                                     | 63,851                   |
| Office Supplies                | 136,403                                            | 139,807                                              | 139,980                                               | 155,473                                              | 192,602                                    | (37,129)                 |
| Travel & Professional Developm | 103,597                                            | 82,671                                               | 117,395                                               | 92,575                                               | 180,801                                    | (88,226)                 |
| Professional Services          | 1,432,555                                          | 1,224,835                                            | 1,601,597                                             | 2,238,336                                            | 1,563,530                                  | 674,806                  |
| Total Materials and Services   | 9,357,401                                          | 9,529,605                                            | 11,847,284                                            | 13,804,507                                           | 13,781,052                                 | (23,456)                 |
| Debt Service                   |                                                    |                                                      |                                                       |                                                      |                                            |                          |

**Desert Recreation District**  
Statement of Revenues and Expenditures - FY2027 Consolidated Budget by Category  
From 7/1/2026 Through 6/30/2027  
(In Whole Numbers)

|                                          | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| Cost of Issuance                         | 0                                                  | 35,000                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| L/T Loan Principal                       | 194,851                                            | 0                                                    | 208,213                                               | 208,213                                              | 5,215,310                                  | (5,007,097)              |
| L/T Loan Interest                        | 43,009                                             | 36,431                                               | 267,337                                               | 31,849                                               | 260,253                                    | (228,404)                |
| Total Debt Service                       | 237,860                                            | 71,431                                               | 475,549                                               | 240,062                                              | 5,475,563                                  | 5,235,501                |
| Capital Outlay                           |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Computers                                | 32,602                                             | 144,579                                              | 128,710                                               | 141,250                                              | 39,000                                     | 102,250                  |
| Machinery & Equipment                    | 730,187                                            | 1,584,786                                            | 117,176                                               | 18,595                                               | 148,946                                    | (130,351)                |
| Building & Park Improvement              | 3,776,604                                          | 3,524,226                                            | 4,694,798                                             | 6,748,682                                            | 2,277,801                                  | 4,470,881                |
| Furniture & Fixtures                     | 110,961                                            | 143,756                                              | 0                                                     | 0                                                    | 0                                          | 0                        |
| Vehicles                                 | 24,442                                             | 13,249                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| Land                                     | 508,535                                            | 1,772,044                                            | 0                                                     | 0                                                    | 0                                          | 0                        |
| Total Capital Outlay                     | 5,183,331                                          | 7,182,640                                            | 4,940,684                                             | 6,908,527                                            | 2,465,747                                  | (4,442,780)              |
| Total Expenditures                       | 25,248,502                                         | 28,801,435                                           | 30,570,115                                            | 34,060,544                                           | 37,243,634                                 | 3,183,090                |
| Net Revenue Over/(Under)<br>Expenditures | 1,927,628                                          | (1,581,292)                                          | 369,867                                               | (1,076,298)                                          | (6,192,830)                                | (5,116,532)              |

**Desert Recreation District**  
Statement of Revenues and Expenditures - FY2027 Consolidated Budget by Fund  
From 7/1/2026 Through 6/30/2027  
(In Whole Numbers)

|                                                  | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|--------------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| <b>Revenues</b>                                  |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Golf Center Enterprise Fund                      | 1,802,566                                          | 2,354,393                                            | 2,285,570                                             | 2,591,698                                            | 2,615,710                                  | 24,012                   |
| Unrestricted General Fund                        | 15,763,391                                         | 16,424,510                                           | 19,460,156                                            | 19,383,568                                           | 20,473,461                                 | 1,089,893                |
| AD 93-1 District Wide                            | 832,914                                            | 855,072                                              | 860,673                                               | 852,053                                              | 858,488                                    | 6,435                    |
| AD 97-1 Thousand Palms                           | 492,119                                            | 503,973                                              | 559,416                                               | 521,569                                              | 554,265                                    | 32,696                   |
| AD-01-1 Indio                                    | 1,506,062                                          | 1,542,344                                            | 1,605,427                                             | 1,635,592                                            | 1,568,106                                  | (67,486)                 |
| AD 02-1 Placitas De La Paz                       | 133,540                                            | 137,458                                              | 145,865                                               | 142,101                                              | 146,714                                    | 4,613                    |
| AD 03-1 Huerta De Mecca Park                     | 128,119                                            | 130,859                                              | 134,973                                               | 135,175                                              | 139,561                                    | 4,386                    |
| CVDMRCA                                          | 50,773                                             | 106,855                                              | 2,135                                                 | 107,336                                              | 103,554                                    | (3,782)                  |
| C A Infrastructure Replacement                   | 6,376,488                                          | 3,042,751                                            | 5,794,521                                             | 7,524,995                                            | 4,590,945                                  | (2,934,050)              |
| Quimby Fund                                      | 90,158                                             | 2,121,929                                            | 91,246                                                | 90,159                                               | 0                                          | (90,159)                 |
| <b>Total Revenues</b>                            | <b>27,176,131</b>                                  | <b>27,220,143</b>                                    | <b>30,939,982</b>                                     | <b>32,984,246</b>                                    | <b>31,050,804</b>                          | <b>1,933,442</b>         |
| <b>Expenditures</b>                              |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Golf Center Enterprise Fund                      | 2,189,836                                          | 2,976,744                                            | 2,598,598                                             | 2,892,839                                            | 2,989,009                                  | (96,171)                 |
| Unrestricted General Fund                        | 10,537,892                                         | 11,972,798                                           | 14,955,741                                            | 14,468,624                                           | 16,945,556                                 | (2,476,932)              |
| AD 93-1 District Wide                            | 3,718,724                                          | 3,451,165                                            | 3,592,676                                             | 3,448,858                                            | 4,172,080                                  | (723,222)                |
| AD 97-1 Thousand Palms                           | 475,083                                            | 607,181                                              | 548,285                                               | 585,704                                              | 713,595                                    | (127,891)                |
| AD-01-1 Indio                                    | 2,209,408                                          | 3,067,684                                            | 1,771,700                                             | 1,715,262                                            | 1,831,823                                  | (116,561)                |
| AD 02-1 Placitas De La Paz                       | 139,976                                            | 158,974                                              | 139,606                                               | 149,371                                              | 152,109                                    | (2,738)                  |
| AD 03-1 Huerta De Mecca Park                     | 47,334                                             | 48,933                                               | 53,530                                                | 60,765                                               | 49,964                                     | 10,801                   |
| Rec-Route                                        | 120                                                | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| CVDMRCA                                          | 61,521                                             | 95,582                                               | 50,155                                                | 89,922                                               | 73,348                                     | 16,574                   |
| Long Term Debt                                   | 70,802                                             | (124,478)                                            | 0                                                     | 0                                                    | 0                                          | 0                        |
| C A Infrastructure Replacement                   | 6,524,767                                          | 6,546,853                                            | 6,859,824                                             | 10,649,199                                           | 10,316,149                                 | 333,051                  |
| <b>Total Expenditures</b>                        | <b>25,975,464</b>                                  | <b>28,801,435</b>                                    | <b>30,570,115</b>                                     | <b>34,060,544</b>                                    | <b>37,243,634</b>                          | <b>3,183,090</b>         |
| <b>Net Revenue Over/(Under)<br/>Expenditures</b> | <b>1,200,666</b>                                   | <b>(1,581,292)</b>                                   | <b>369,867</b>                                        | <b>(1,076,298)</b>                                   | <b>(6,192,830)</b>                         | <b>(5,116,532)</b>       |

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Consolidated Budget by Department

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|--------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| <b>Revenues</b>                |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| <b>Unrestricted</b>            |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| N/A                            | 185                                                | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Administration                 | 9,366,335                                          | 10,166,887                                           | 10,478,641                                            | 10,235,588                                           | 10,638,002                                 | 402,414                  |
| Public Works & Planning        | 770,223                                            | 15,425                                               | 23,080                                                | 10,200                                               | 8,800                                      | (1,400)                  |
| Community Services             | 1,927,100                                          | 2,069,687                                            | 2,417,696                                             | 2,816,712                                            | 2,764,505                                  | (52,207)                 |
| Golf Enterprise                | 811,148                                            | 770,057                                              | 867,573                                               | 861,770                                              | 1,026,067                                  | 164,297                  |
| Capital Projects               | 0                                                  | 3,206                                                | 0                                                     | 0                                                    | 0                                          | 0                        |
| <b>Total Unrestricted</b>      | <b>12,874,991</b>                                  | <b>13,025,262</b>                                    | <b>13,786,989</b>                                     | <b>13,924,270</b>                                    | <b>14,437,374</b>                          | <b>(513,103)</b>         |
| <b>Restricted</b>              |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Administration                 | 14,253                                             | 49,520                                               | 2,500                                                 | 15,000                                               | 0                                          | (15,000)                 |
| Public Works & Planning        | 1,693,076                                          | 1,814,814                                            | 2,989,415                                             | 2,923,274                                            | 4,365,068                                  | 1,441,795                |
| Community Services             | 5,128,792                                          | 5,585,358                                            | 6,828,422                                             | 6,776,620                                            | 6,067,774                                  | (708,846)                |
| Golf Enterprise                | 991,418                                            | 1,584,337                                            | 1,417,996                                             | 1,729,928                                            | 1,589,643                                  | (140,285)                |
| Capital Projects               | 4,835,009                                          | 557,683                                              | 0                                                     | 0                                                    | 0                                          | 0                        |
| <b>Total Restricted</b>        | <b>12,662,549</b>                                  | <b>9,591,712</b>                                     | <b>11,238,333</b>                                     | <b>11,444,822</b>                                    | <b>12,022,485</b>                          | <b>(577,663)</b>         |
| <b>Capital Revenues</b>        |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Capital Projects               | 1,638,591                                          | 4,603,170                                            | 5,914,660                                             | 7,615,154                                            | 4,590,945                                  | (3,024,209)              |
| <b>Total Capital Revenues</b>  | <b>1,638,591</b>                                   | <b>4,603,170</b>                                     | <b>5,914,660</b>                                      | <b>7,615,154</b>                                     | <b>4,590,945</b>                           | <b>3,024,209</b>         |
| <b>Total Revenues</b>          | <b>27,176,131</b>                                  | <b>27,220,143</b>                                    | <b>30,939,982</b>                                     | <b>32,984,246</b>                                    | <b>31,050,804</b>                          | <b>1,933,442</b>         |
| <b>Expenditures</b>            |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| <b>Personnel Expense</b>       |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Administration                 | 2,201,600                                          | 2,586,237                                            | 2,816,969                                             | 2,802,697                                            | 3,620,848                                  | (818,151)                |
| Public Works & Planning        | 1,299,567                                          | 1,484,558                                            | 1,715,646                                             | 1,744,059                                            | 2,803,630                                  | (1,059,571)              |
| Community Services             | 6,968,744                                          | 7,946,964                                            | 8,773,982                                             | 8,560,692                                            | 9,096,795                                  | (536,103)                |
| <b>Total Personnel Expense</b> | <b>10,469,911</b>                                  | <b>12,017,759</b>                                    | <b>13,306,597</b>                                     | <b>13,107,448</b>                                    | <b>15,521,272</b>                          | <b>2,413,825</b>         |
| <b>Materials and Services</b>  |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Administration                 | 1,928,785                                          | 2,066,233                                            | 2,384,825                                             | 2,176,314                                            | 3,005,038                                  | (828,724)                |
| Public Works & Planning        | 3,027,268                                          | 2,657,620                                            | 3,597,030                                             | 3,313,206                                            | 3,391,900                                  | (78,694)                 |
| Community Services             | 1,166,789                                          | 1,190,663                                            | 1,754,790                                             | 1,887,443                                            | 1,853,532                                  | 33,911                   |
| Golf Enterprise                | 1,951,976                                          | 2,738,963                                            | 2,358,549                                             | 2,652,777                                            | 2,748,946                                  | (96,169)                 |

**Desert Recreation District**  
Statement of Revenues and Expenditures - FY2027 Consolidated Budget by Department  
From 7/1/2026 Through 6/30/2027  
(In Whole Numbers)

|                                          | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| Capital Projects                         | 1,282,583                                          | 876,126                                              | 1,752,089                                             | 3,774,767                                            | 2,781,635                                  | 993,132                  |
| Total Materials and Services             | 9,357,401                                          | 9,529,605                                            | 11,847,284                                            | 13,804,507                                           | 13,781,052                                 | (23,456)                 |
| Debt Service                             |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Capital Projects                         | 237,860                                            | 71,431                                               | 475,549                                               | 240,062                                              | 5,475,563                                  | (5,235,501)              |
| Total Debt Service                       | 237,860                                            | 71,431                                               | 475,549                                               | 240,062                                              | 5,475,563                                  | 5,235,501                |
| Capital Outlay                           |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Capital Projects                         | 5,183,331                                          | 7,182,640                                            | 4,940,684                                             | 6,908,527                                            | 2,465,747                                  | 4,442,780                |
| Total Capital Outlay                     | 5,183,331                                          | 7,182,640                                            | 4,940,684                                             | 6,908,527                                            | 2,465,747                                  | (4,442,780)              |
| Total Expenditures                       | 25,248,502                                         | 28,801,435                                           | 30,570,115                                            | 34,060,544                                           | 37,243,634                                 | 3,183,090                |
| Net Revenue Over/(Under)<br>Expenditures | 1,927,628                                          | (1,581,292)                                          | 369,867                                               | (1,076,298)                                          | (6,192,830)                                | (5,116,532)              |



**2026-2027**

**Operating Budget**

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Operating Budget by Category

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|--------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| <b>Revenues</b>                |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| General Property Tax           | 3,765,613                                          | 4,023,695                                            | 4,140,617                                             | 3,936,424                                            | 4,294,816                                  | 358,392                  |
| Special Assessments            | 3,092,755                                          | 3,158,783                                            | 3,277,461                                             | 3,286,490                                            | 3,267,134                                  | (19,356)                 |
| Intergovernmental RDA          | 5,172,888                                          | 5,675,648                                            | 5,812,272                                             | 5,889,888                                            | 5,918,871                                  | 28,983                   |
| Intergovernmental Charges      | 3,213,649                                          | 3,845,826                                            | 6,180,312                                             | 5,774,330                                            | 6,695,199                                  | 920,869                  |
| Charges for Services           | 2,399,160                                          | 2,576,059                                            | 2,955,436                                             | 3,370,594                                            | 3,582,177                                  | 211,582                  |
| Special & External Event Charg | 50,492                                             | 47,468                                               | 68,778                                                | 63,940                                               | 52,190                                     | (11,750)                 |
| Rents & Royalties              | 131,005                                            | 159,148                                              | 184,816                                               | 169,670                                              | 129,315                                    | (40,355)                 |
| Investment Earnings            | 388,390                                            | 386,371                                              | 509,264                                               | 345,055                                              | 377,140                                    | 32,085                   |
| Fair Market Value ADJ          | 30,519                                             | 79,025                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| Donated Registration Fees      | 127,630                                            | 98,990                                               | 12,079                                                | 104,938                                              | 107,210                                    | 2,272                    |
| Grants & Donations             | 227,375                                            | 186,425                                              | 348,261                                               | 522,635                                              | 363,299                                    | (159,336)                |
| DRF Support                    | 172,713                                            | 147,125                                              | 2,223                                                 | 26,500                                               | 0                                          | (26,500)                 |
| Concessions                    | 41,516                                             | 34,572                                               | 46,544                                                | 46,770                                               | 33,390                                     | (13,380)                 |
| CVYGF Support                  | 991,418                                            | 1,584,337                                            | 1,417,996                                             | 1,729,928                                            | 1,589,643                                  | (140,285)                |
| Misc Income                    | 8,917                                              | 6,034                                                | 17,503                                                | 65,121                                               | 47,625                                     | (17,496)                 |
| Sales                          | 34,634                                             | 30,589                                               | 28,766                                                | 31,608                                               | 1,850                                      | (29,758)                 |
| Sales of Surplus Assets        | 2,000                                              | 12,544                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| Claim Reimbursement            | 851,856                                            | 3,446                                                | 22,995                                                | 5,200                                                | 0                                          | (5,200)                  |
| <b>Total Revenues</b>          | <b>20,702,530</b>                                  | <b>22,056,085</b>                                    | <b>25,025,322</b>                                     | <b>25,369,092</b>                                    | <b>26,459,859</b>                          | <b>(1,090,767)</b>       |
| <b>Expenditures</b>            |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Cost of Goods Sold             | 9,846                                              | 522                                                  | 716                                                   | 720                                                  | 1,250                                      | (530)                    |
| Payroll Taxes                  | 450,880                                            | 536,149                                              | 609,579                                               | 757,311                                              | 904,931                                    | (147,620)                |
| Full Time Retirement           | 358,749                                            | 418,901                                              | 499,372                                               | 599,111                                              | 705,600                                    | (106,490)                |
| Medical                        | 767,672                                            | 854,608                                              | 860,788                                               | 1,092,664                                            | 1,386,171                                  | (293,507)                |
| OPEB Benefits                  | 70,802                                             | 76,871                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| Workers Compensation           | 155,007                                            | 141,085                                              | 146,351                                               | 164,343                                              | 207,644                                    | (43,301)                 |
| Full Time Salaries             | 4,493,402                                          | 5,394,858                                            | 6,009,695                                             | 5,795,119                                            | 6,986,377                                  | (1,191,257)              |
| Part Time Salaries             | 4,023,166                                          | 4,430,319                                            | 4,995,933                                             | 4,528,173                                            | 5,137,415                                  | (609,242)                |
| Part Time Pension              | 150,233                                            | 164,968                                              | 184,530                                               | 170,727                                              | 193,134                                    | (22,407)                 |
| Candidate Referral             | 0                                                  | 0                                                    | 350                                                   | 0                                                    | 0                                          | 0                        |

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Operating Budget by Category

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                          | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| Claims & Settlements                     | 14,694                                             | 0                                                    | 77,739                                                | 77,740                                               | 0                                          | 77,740                   |
| Communications                           | 246,632                                            | 201,677                                              | 202,051                                               | 223,399                                              | 228,650                                    | (5,251)                  |
| Leased Vehicles                          | 263,714                                            | 280,604                                              | 291,398                                               | 301,344                                              | 370,548                                    | (69,204)                 |
| Facility Rentals                         | 110,133                                            | 146,729                                              | 639,962                                               | 636,494                                              | 582,016                                    | 54,478                   |
| Equipment Rentals                        | 86,604                                             | 167,154                                              | 160,062                                               | 149,725                                              | 169,220                                    | (19,495)                 |
| Materials & Supplies                     | 407,880                                            | 439,643                                              | 475,701                                               | 525,139                                              | 584,724                                    | (59,586)                 |
| Uniforms                                 | 27,280                                             | 27,234                                               | 59,543                                                | 59,317                                               | 65,350                                     | (6,033)                  |
| General Services                         | 4,211,514                                          | 4,505,003                                            | 5,316,393                                             | 5,603,797                                            | 5,893,892                                  | (290,095)                |
| Contract Instructor Services             | 215,815                                            | 216,028                                              | 268,668                                               | 280,910                                              | 324,836                                    | (43,926)                 |
| Utilities                                | 672,863                                            | 673,432                                              | 1,068,278                                             | 838,868                                              | 787,160                                    | 51,708                   |
| Repair & Maintenance                     | 642,703                                            | 419,289                                              | 318,456                                               | 192,868                                              | 162,190                                    | 30,678                   |
| Minor Equipment                          | 115,307                                            | 75,822                                               | 91,667                                                | 106,018                                              | 95,010                                     | 11,008                   |
| Fleet Vehicles                           | 176,536                                            | 171,735                                              | 244,155                                               | 185,680                                              | 213,433                                    | (27,753)                 |
| Special Fees                             | 228,304                                            | 571,278                                              | 198,593                                               | 191,414                                              | 504,499                                    | (313,085)                |
| Computer & Office Equipment              | 109,972                                            | 101,518                                              | 79,117                                                | 136,691                                              | 72,840                                     | 63,851                   |
| Office Supplies                          | 136,403                                            | 139,807                                              | 139,607                                               | 154,773                                              | 190,102                                    | (35,329)                 |
| Travel & Professional Developm           | 102,449                                            | 82,471                                               | 117,395                                               | 89,575                                               | 176,801                                    | (87,226)                 |
| Professional Services                    | 296,170                                            | 433,532                                              | 345,695                                               | 275,269                                              | 576,895                                    | (301,626)                |
| Adj on Investment                        | (16,192)                                           | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Total Expenditures                       | 18,528,537                                         | 20,671,238                                           | 23,401,792                                            | 23,137,188                                           | 26,520,689                                 | 3,383,501                |
| Net Revenue Over/(Under)<br>Expenditures | 2,173,993                                          | 1,384,847                                            | 1,623,530                                             | 2,231,904                                            | (60,830)                                   | (2,292,734)              |

**Desert Recreation District**

**Statement of Revenues and Expenditures - FY2027 Operating Budget by Fund**

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                                  | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|--------------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| <b>Revenues</b>                                  |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Golf Center Enterprise Fund                      | 1,802,566                                          | 2,354,393                                            | 2,285,570                                             | 2,591,698                                            | 2,615,710                                  | 24,012                   |
| Unrestricted General Fund                        | 15,763,391                                         | 16,424,510                                           | 19,460,156                                            | 19,383,568                                           | 20,473,461                                 | 1,089,893                |
| AD 93-1 District Wide                            | 832,914                                            | 855,072                                              | 860,673                                               | 852,053                                              | 858,488                                    | 6,435                    |
| AD 97-1 Thousand Palms                           | 492,119                                            | 503,973                                              | 540,530                                               | 521,569                                              | 554,265                                    | 32,696                   |
| AD-01-1 Indio                                    | 1,506,062                                          | 1,531,422                                            | 1,595,420                                             | 1,635,592                                            | 1,568,106                                  | (67,486)                 |
| AD 02-1 Placitas De La Paz                       | 133,540                                            | 137,458                                              | 145,865                                               | 142,101                                              | 146,714                                    | 4,613                    |
| AD 03-1 Huerta De Mecca Park                     | 128,119                                            | 130,859                                              | 134,973                                               | 135,175                                              | 139,561                                    | 4,386                    |
| CVDMRCA                                          | 41,818                                             | 106,855                                              | 2,135                                                 | 107,336                                              | 103,554                                    | (3,782)                  |
| C A Infrastructure Replacement                   | 2,000                                              | 11,544                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| <b>Total Revenues</b>                            | <b>20,702,530</b>                                  | <b>22,056,085</b>                                    | <b>25,025,322</b>                                     | <b>25,369,092</b>                                    | <b>26,459,859</b>                          | <b>(1,090,767)</b>       |
| <b>Expenditures</b>                              |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Golf Center Enterprise Fund                      | 1,951,976                                          | 2,738,963                                            | 2,358,549                                             | 2,652,777                                            | 2,748,946                                  | (96,169)                 |
| Unrestricted General Fund                        | 10,537,892                                         | 11,972,395                                           | 14,955,741                                            | 14,468,624                                           | 16,945,556                                 | (2,476,932)              |
| AD 93-1 District Wide                            | 3,718,724                                          | 3,451,165                                            | 3,592,676                                             | 3,448,858                                            | 4,172,080                                  | (723,222)                |
| AD 97-1 Thousand Palms                           | 463,936                                            | 527,127                                              | 528,405                                               | 570,204                                              | 581,057                                    | (10,853)                 |
| AD-01-1 Indio                                    | 1,555,162                                          | 1,600,193                                            | 1,723,130                                             | 1,696,667                                            | 1,797,628                                  | (100,961)                |
| AD 02-1 Placitas De La Paz                       | 139,976                                            | 158,974                                              | 139,606                                               | 149,371                                              | 152,109                                    | (2,738)                  |
| AD 03-1 Huerta De Mecca Park                     | 47,334                                             | 48,933                                               | 53,530                                                | 60,765                                               | 49,964                                     | 10,801                   |
| Rec-Route                                        | 120                                                | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| CVDMRCA                                          | 42,613                                             | 95,582                                               | 50,155                                                | 89,922                                               | 73,348                                     | 16,574                   |
| Long Term Debt                                   | 70,802                                             | 76,871                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| C A Infrastructure Replacement                   | 0                                                  | 1,035                                                | 0                                                     | 0                                                    | 0                                          | 0                        |
| <b>Total Expenditures</b>                        | <b>18,528,537</b>                                  | <b>20,671,238</b>                                    | <b>23,401,792</b>                                     | <b>23,137,188</b>                                    | <b>26,520,689</b>                          | <b>3,383,501</b>         |
| <b>Net Revenue Over/(Under)<br/>Expenditures</b> | <b>2,173,993</b>                                   | <b>1,384,847</b>                                     | <b>1,623,530</b>                                      | <b>2,231,904</b>                                     | <b>(60,830)</b>                            | <b>(2,292,734)</b>       |

**Desert Recreation District**  
Statement of Revenues and Expenditures - FY2027 Operating Budget by Department  
From 7/1/2026 Through 6/30/2027  
(In Whole Numbers)

|                                          | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| Revenues                                 |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| N/A                                      | 185                                                | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Administration                           | 9,380,588                                          | 10,216,407                                           | 10,481,141                                            | 10,250,588                                           | 10,638,002                                 | 387,414                  |
| Public Works & Planning                  | 2,463,300                                          | 1,830,240                                            | 3,012,494                                             | 2,933,474                                            | 4,373,868                                  | 1,440,395                |
| Community Services                       | 7,055,892                                          | 7,655,045                                            | 9,246,117                                             | 9,593,332                                            | 8,832,279                                  | (761,054)                |
| Golf Enterprise                          | 1,802,566                                          | 2,354,393                                            | 2,285,570                                             | 2,591,698                                            | 2,615,710                                  | 24,012                   |
| Total Revenues                           | 20,702,530                                         | 22,056,085                                           | 25,025,322                                            | 25,369,092                                           | 26,459,859                                 | (1,090,767)              |
| Expenditures                             |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Administration                           | 4,114,192                                          | 4,652,469                                            | 5,201,794                                             | 4,979,010                                            | 6,625,886                                  | (1,646,875)              |
| Public Works & Planning                  | 4,326,836                                          | 4,142,178                                            | 5,312,676                                             | 5,057,265                                            | 6,195,530                                  | (1,138,265)              |
| Community Services                       | 8,135,533                                          | 9,137,627                                            | 10,528,773                                            | 10,448,135                                           | 10,950,327                                 | (502,192)                |
| Golf Enterprise                          | 1,951,976                                          | 2,738,963                                            | 2,358,549                                             | 2,652,777                                            | 2,748,946                                  | (96,169)                 |
| Total Expenditures                       | 18,528,537                                         | 20,671,238                                           | 23,401,792                                            | 23,137,188                                           | 26,520,689                                 | 3,383,501                |
| Net Revenue Over/(Under)<br>Expenditures | 2,173,993                                          | 1,384,847                                            | 1,623,530                                             | 2,231,904                                            | (60,830)                                   | (2,292,734)              |



**2026-2027**

**Administration Budget**

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Administration Department by Category

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|--------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| <b>Revenues</b>                |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| General Property Tax           | 3,765,613                                          | 4,023,695                                            | 4,140,617                                             | 3,936,424                                            | 4,294,816                                  | 358,392                  |
| Intergovernmental RDA          | 5,172,888                                          | 5,675,648                                            | 5,812,272                                             | 5,889,888                                            | 5,918,871                                  | 28,983                   |
| Intergovernmental Charges      | 3,362                                              | 5,208                                                | 0                                                     | 0                                                    | 0                                          | 0                        |
| Special & External Event Charg | 975                                                | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Investment Earnings            | 388,390                                            | 386,371                                              | 509,264                                               | 345,055                                              | 377,140                                    | 32,085                   |
| Fair Market Value ADJ          | 30,519                                             | 79,025                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| Grants & Donations             | 0                                                  | 0                                                    | 2,500                                                 | 15,000                                               | 0                                          | (15,000)                 |
| DRF Support                    | 10,891                                             | 44,312                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| Misc Income                    | 7,950                                              | 2,148                                                | 16,489                                                | 64,221                                               | 47,175                                     | (17,046)                 |
| <b>Total Revenues</b>          | <b>9,380,588</b>                                   | <b>10,216,407</b>                                    | <b>10,481,141</b>                                     | <b>10,250,588</b>                                    | <b>10,638,002</b>                          | <b>(387,414)</b>         |
| <b>Expenditures</b>            |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Payroll Taxes                  | 124,521                                            | 147,308                                              | 164,589                                               | 208,509                                              | 259,964                                    | (51,455)                 |
| Full Time Retirement           | 127,222                                            | 163,580                                              | 181,965                                               | 224,723                                              | 266,788                                    | (42,065)                 |
| Medical                        | 249,974                                            | 275,890                                              | 255,953                                               | 341,202                                              | 446,508                                    | (105,305)                |
| OPEB Benefits                  | 70,802                                             | 76,871                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| Workers Compensation           | 10,567                                             | 9,167                                                | 8,771                                                 | 10,066                                               | 12,735                                     | (2,668)                  |
| Full Time Salaries             | 1,553,944                                          | 1,861,200                                            | 2,138,455                                             | 1,959,398                                            | 2,536,279                                  | (576,881)                |
| Part Time Salaries             | 62,883                                             | 51,215                                               | 65,629                                                | 57,338                                               | 95,951                                     | (38,614)                 |
| Part Time Pension              | 1,688                                              | 1,007                                                | 1,606                                                 | 1,460                                                | 2,623                                      | (1,163)                  |
| Claims & Settlements           | 14,694                                             | 0                                                    | 77,739                                                | 77,740                                               | 0                                          | 77,740                   |
| Communications                 | 66,851                                             | 57,714                                               | 60,485                                                | 60,858                                               | 66,445                                     | (5,587)                  |
| Equipment Rentals              | 22,981                                             | 102,400                                              | 110,171                                               | 107,595                                              | 115,800                                    | (8,205)                  |
| Materials & Supplies           | 22,181                                             | 23,878                                               | 41,904                                                | 42,466                                               | 60,975                                     | (18,509)                 |
| Uniforms                       | 571                                                | 1,984                                                | 2,951                                                 | 2,400                                                | 6,000                                      | (3,600)                  |
| General Services               | 1,312,230                                          | 964,119                                              | 1,612,767                                             | 1,427,340                                            | 1,606,346                                  | (179,006)                |
| Repair & Maintenance           | 0                                                  | 4,382                                                | 1,058                                                 | 250                                                  | 3,440                                      | (3,190)                  |
| Minor Equipment                | 413                                                | 9,242                                                | 4,519                                                 | 6,791                                                | 12,850                                     | (6,059)                  |
| Fleet Vehicles                 | 556                                                | 1,462                                                | 3,770                                                 | 1,840                                                | 5,200                                      | (3,360)                  |
| Special Fees                   | 89,896                                             | 416,195                                              | 90,709                                                | 82,677                                               | 399,250                                    | (316,573)                |
| Computer & Office Equipment    | 85,740                                             | 53,575                                               | 50,976                                                | 106,828                                              | 57,835                                     | 48,993                   |

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Administration Department by Category

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                          | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| Office Supplies                          | 119,216                                            | 121,683                                              | 111,790                                               | 123,692                                              | 158,432                                    | (34,740)                 |
| Travel & Professional Developm           | 74,053                                             | 63,328                                               | 97,967                                                | 63,680                                               | 130,990                                    | (67,310)                 |
| Professional Services                    | 119,403                                            | 246,271                                              | 118,018                                               | 72,157                                               | 381,475                                    | (309,318)                |
| Adj on Investment                        | (16,192)                                           | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Total Expenditures                       | 4,114,192                                          | 4,652,469                                            | 5,201,794                                             | 4,979,010                                            | 6,625,886                                  | 1,646,875                |
| Net Revenue Over/(Under)<br>Expenditures | 5,266,395                                          | 5,563,938                                            | 5,279,347                                             | 5,271,578                                            | 4,012,116                                  | (1,259,461)              |

**Desert Recreation District**  
Statement of Revenues and Expenditures - FY2027 Administration Department by Fund  
From 7/1/2026 Through 6/30/2027  
(In Whole Numbers)

|                                          | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| Revenues                                 |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Unrestricted General Fund                | 9,380,588                                          | 10,216,407                                           | 10,481,141                                            | 10,250,588                                           | 10,638,002                                 | 387,414                  |
| Total Revenues                           | 9,380,588                                          | 10,216,407                                           | 10,481,141                                            | 10,250,588                                           | 10,638,002                                 | (387,414)                |
| Expenditures                             |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Unrestricted General Fund                | 4,001,163                                          | 4,536,566                                            | 5,162,202                                             | 4,940,272                                            | 6,566,348                                  | (1,626,075)              |
| AD 93-1 District Wide                    | 27,274                                             | 27,475                                               | 27,644                                                | 27,284                                               | 47,800                                     | (20,516)                 |
| AD 97-1 Thousand Palms                   | 2,883                                              | 2,901                                                | 3,208                                                 | 2,882                                                | 2,998                                      | (116)                    |
| AD-01-1 Indio                            | 8,202                                              | 8,270                                                | 8,353                                                 | 8,202                                                | 8,353                                      | (151)                    |
| AD 02-1 Placitas De La Paz               | 184                                                | 193                                                  | 193                                                   | 185                                                  | 193                                        | (8)                      |
| AD 03-1 Huerta De Mecca Park             | 185                                                | 194                                                  | 194                                                   | 185                                                  | 194                                        | (9)                      |
| CVDMRCA                                  | 3,500                                              | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Long Term Debt                           | 70,802                                             | 76,871                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| Total Expenditures                       | 4,114,192                                          | 4,652,469                                            | 5,201,794                                             | 4,979,010                                            | 6,625,886                                  | 1,646,875                |
| Net Revenue Over/(Under)<br>Expenditures | 5,266,395                                          | 5,563,938                                            | 5,279,347                                             | 5,271,578                                            | 4,012,116                                  | (1,259,461)              |

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Administration Department by Division

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                          | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| Revenues                                 |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| General Government                       | 16,554                                             | 44,587                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| Human Resources                          | 5,980                                              | 5,208                                                | 1,512                                                 | 0                                                    | 0                                          | 0                        |
| Finance                                  | 9,357,579                                          | 10,164,892                                           | 10,468,629                                            | 10,171,487                                           | 10,591,002                                 | 419,515                  |
| Marketing/Public Info                    | 475                                                | 1,720                                                | 11,000                                                | 79,101                                               | 47,000                                     | (32,101)                 |
| Total Revenues                           | 9,380,588                                          | 10,216,407                                           | 10,481,141                                            | 10,250,588                                           | 10,638,002                                 | (387,414)                |
| Expenditures                             |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| General Government                       | 1,938,318                                          | 2,007,506                                            | 2,387,921                                             | 2,309,295                                            | 2,614,888                                  | (305,593)                |
| Human Resources                          | 527,161                                            | 535,040                                              | 728,488                                               | 565,744                                              | 1,010,303                                  | (444,560)                |
| Finance                                  | 503,436                                            | 494,424                                              | 506,280                                               | 515,105                                              | 690,842                                    | (175,737)                |
| Board of Directors                       | 84,339                                             | 405,209                                              | 112,931                                               | 90,871                                               | 437,366                                    | (346,495)                |
| Marketing/Public Info                    | 761,399                                            | 841,400                                              | 1,091,695                                             | 1,091,724                                            | 1,365,527                                  | (273,803)                |
| Information Systems                      | 299,540                                            | 368,891                                              | 374,479                                               | 406,272                                              | 506,959                                    | (100,688)                |
| Total Expenditures                       | 4,114,192                                          | 4,652,469                                            | 5,201,794                                             | 4,979,010                                            | 6,625,886                                  | 1,646,875                |
| Net Revenue Over/(Under)<br>Expenditures | 5,266,395                                          | 5,563,938                                            | 5,279,347                                             | 5,271,578                                            | 4,012,116                                  | (1,259,461)              |



**2026-2027**

**Community Services  
Budget**

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Community Services Department by Category

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|--------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| <b>Revenues</b>                |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Special Assessments            | 1,506,062                                          | 1,531,422                                            | 1,595,420                                             | 1,635,592                                            | 1,568,106                                  | (67,486)                 |
| Intergovernmental Charges      | 3,105,903                                          | 3,665,708                                            | 4,872,938                                             | 4,501,955                                            | 4,029,159                                  | (472,796)                |
| Charges for Services           | 1,765,508                                          | 1,899,124                                            | 2,183,515                                             | 2,601,647                                            | 2,547,310                                  | (54,337)                 |
| Special & External Event Charg | 49,517                                             | 47,468                                               | 68,778                                                | 63,940                                               | 52,190                                     | (11,750)                 |
| Rents & Royalties              | 83,069                                             | 101,375                                              | 136,760                                               | 116,720                                              | 129,315                                    | 12,595                   |
| Donated Registration Fees      | 127,630                                            | 98,990                                               | 12,079                                                | 104,938                                              | 107,210                                    | 2,272                    |
| Grants & Donations             | 227,375                                            | 186,425                                              | 345,761                                               | 507,635                                              | 363,299                                    | (144,336)                |
| DRF Support                    | 161,822                                            | 102,813                                              | 2,223                                                 | 26,500                                               | 0                                          | (26,500)                 |
| Concessions                    | 26,886                                             | 18,563                                               | 26,683                                                | 31,840                                               | 33,390                                     | 1,550                    |
| Misc Income                    | 500                                                | 1,907                                                | 930                                                   | 900                                                  | 450                                        | (450)                    |
| Sales                          | 1,620                                              | 1,250                                                | 1,030                                                 | 1,665                                                | 1,850                                      | 185                      |
| <b>Total Revenues</b>          | <b>7,055,892</b>                                   | <b>7,655,045</b>                                     | <b>9,246,117</b>                                      | <b>9,593,332</b>                                     | <b>8,832,279</b>                           | <b>761,054</b>           |
| <b>Expenditures</b>            |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Cost of Goods Sold             | 9,846                                              | 522                                                  | 716                                                   | 720                                                  | 1,250                                      | (530)                    |
| Payroll Taxes                  | 259,412                                            | 304,908                                              | 349,310                                               | 429,736                                              | 453,309                                    | (23,573)                 |
| Full Time Retirement           | 147,171                                            | 199,616                                              | 221,843                                               | 257,895                                              | 253,908                                    | 3,987                    |
| Medical                        | 373,955                                            | 409,922                                              | 408,127                                               | 528,408                                              | 520,123                                    | 8,285                    |
| Workers Compensation           | 80,648                                             | 65,123                                               | 59,519                                                | 69,572                                               | 80,548                                     | (10,976)                 |
| Full Time Salaries             | 2,090,957                                          | 2,448,340                                            | 2,631,509                                             | 2,646,384                                            | 2,601,046                                  | 45,338                   |
| Part Time Salaries             | 3,871,375                                          | 4,355,916                                            | 4,920,760                                             | 4,460,834                                            | 4,998,945                                  | (538,111)                |
| Part Time Pension              | 145,226                                            | 163,140                                              | 182,566                                               | 167,863                                              | 188,916                                    | (21,054)                 |
| Candidate Referral             | 0                                                  | 0                                                    | 350                                                   | 0                                                    | 0                                          | 0                        |
| Communications                 | 152,426                                            | 110,134                                              | 102,635                                               | 125,545                                              | 120,775                                    | 4,770                    |
| Leased Vehicles                | 40,388                                             | 58,056                                               | 68,952                                                | 66,415                                               | 29,515                                     | 36,901                   |
| Facility Rentals               | 12,946                                             | 10,248                                               | 498,706                                               | 495,924                                              | 498,604                                    | (2,680)                  |
| Equipment Rentals              | 30,027                                             | 30,280                                               | 32,778                                                | 25,910                                               | 33,120                                     | (7,210)                  |
| Materials & Supplies           | 287,515                                            | 264,743                                              | 282,738                                               | 347,354                                              | 337,060                                    | 10,294                   |
| Uniforms                       | 16,009                                             | 14,174                                               | 37,968                                                | 39,225                                               | 27,733                                     | 11,492                   |
| General Services               | 108,136                                            | 146,925                                              | 163,942                                               | 193,224                                              | 168,626                                    | 24,597                   |
| Contract Instructor Services   | 215,815                                            | 216,028                                              | 268,668                                               | 280,910                                              | 324,836                                    | (43,926)                 |

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Community Services Department by Category

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                          | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| Repair & Maintenance                     | 16,686                                             | 44,338                                               | 36,675                                                | 39,550                                               | 66,640                                     | (27,090)                 |
| Minor Equipment                          | 54,881                                             | 25,269                                               | 34,751                                                | 45,530                                               | 40,360                                     | 5,170                    |
| Fleet Vehicles                           | 42,077                                             | 49,835                                               | 60,719                                                | 48,150                                               | 30,729                                     | 17,421                   |
| Special Fees                             | 132,648                                            | 146,944                                              | 93,218                                                | 102,027                                              | 91,679                                     | 10,348                   |
| Computer & Office Equipment              | 9,111                                              | 39,765                                               | 16,917                                                | 24,328                                               | 13,625                                     | 10,703                   |
| Office Supplies                          | 15,975                                             | 17,296                                               | 25,999                                                | 29,581                                               | 29,670                                     | (89)                     |
| Travel & Professional Developm           | 22,303                                             | 16,106                                               | 18,099                                                | 23,051                                               | 39,311                                     | (16,260)                 |
| Professional Services                    | 0                                                  | 0                                                    | 11,308                                                | 0                                                    | 0                                          | 0                        |
| Total Expenditures                       | 8,135,533                                          | 9,137,627                                            | 10,528,773                                            | 10,448,135                                           | 10,950,327                                 | 502,192                  |
| Net Revenue Over/(Under)<br>Expenditures | (1,079,641)                                        | (1,482,582)                                          | (1,282,655)                                           | (854,803)                                            | (2,118,048)                                | (1,263,245)              |

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Community Services Department by Fund

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                          | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| Revenues                                 |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Unrestricted General Fund                | 5,549,829                                          | 6,123,623                                            | 7,650,697                                             | 7,957,740                                            | 7,264,173                                  | (693,568)                |
| AD-01-1 Indio                            | 1,506,062                                          | 1,531,422                                            | 1,595,420                                             | 1,635,592                                            | 1,568,106                                  | (67,486)                 |
| Total Revenues                           | 7,055,892                                          | 7,655,045                                            | 9,246,117                                             | 9,593,332                                            | 8,832,279                                  | 761,054                  |
| Expenditures                             |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Unrestricted General Fund                | 6,485,169                                          | 7,374,347                                            | 8,625,106                                             | 8,566,589                                            | 8,802,814                                  | (236,226)                |
| AD 93-1 District Wide                    | 162,483                                            | 184,955                                              | 207,245                                               | 247,359                                              | 274,872                                    | (27,513)                 |
| AD 97-1 Thousand Palms                   | 203,109                                            | 233,107                                              | 251,838                                               | 245,598                                              | 303,109                                    | (57,511)                 |
| AD-01-1 Indio                            | 1,284,651                                          | 1,345,218                                            | 1,444,584                                             | 1,388,589                                            | 1,569,531                                  | (180,942)                |
| Rec-Route                                | 120                                                | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Total Expenditures                       | 8,135,533                                          | 9,137,627                                            | 10,528,773                                            | 10,448,135                                           | 10,950,327                                 | 502,192                  |
| Net Revenue Over/(Under)<br>Expenditures | (1,079,641)                                        | (1,482,582)                                          | (1,282,655)                                           | (854,803)                                            | (2,118,048)                                | (1,263,245)              |

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Community Services Department by Division

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                        | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| <b>Revenues</b>        |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| City of Rancho Mirage  | 6,733                                              | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Town of Thousand Palms | 65,677                                             | 66,894                                               | 68,457                                                | 91,155                                               | 78,480                                     | (12,675)                 |
| City of Palm Desert    | 1,348,331                                          | 1,272,849                                            | 1,566,968                                             | 1,466,995                                            | 887,217                                    | (579,778)                |
| City of Indian Wells   | 0                                                  | 0                                                    | 0                                                     | 0                                                    | 22,145                                     | 22,145                   |
| City of Coachella      | 152,841                                            | 88,487                                               | 140,208                                               | 179,047                                              | 171,120                                    | (7,927)                  |
| City of La Quinta      | 450,202                                            | 615,909                                              | 767,442                                               | 700,081                                              | 806,741                                    | 106,660                  |
| City of Indio          | 3,927,894                                          | 4,335,568                                            | 4,545,056                                             | 4,254,377                                            | 4,628,849                                  | 374,472                  |
| Town of Mecca          | 93,155                                             | 42,477                                               | 48,158                                                | 55,986                                               | 49,357                                     | (6,629)                  |
| Town of Thermal        | 34,627                                             | 18,183                                               | 500                                                   | 21,250                                               | 14,320                                     | (6,930)                  |
| Town of Oasis          | 7,631                                              | 468                                                  | 135                                                   | 1,440                                                | 2,000                                      | 560                      |
| Town of North Shore    | 52,012                                             | 24,879                                               | 17,353                                                | 36,475                                               | 22,275                                     | (14,200)                 |
| Town of Bermuda Dunes  | 122,656                                            | 21,145                                               | 19,547                                                | 20,765                                               | 26,904                                     | 6,139                    |
| Town of Indio Hills    | 11,603                                             | 5,300                                                | 3,580                                                 | 6,120                                                | 5,470                                      | (650)                    |
| City of Cathedral City | 37,915                                             | 56,341                                               | 844,211                                               | 970,032                                              | 416,678                                    | (553,354)                |
| Aquatics               | 468,706                                            | 574,488                                              | 610,333                                               | 714,490                                              | 740,713                                    | 26,223                   |
| Sports                 | 110                                                | 217,232                                              | 256,633                                               | 523,173                                              | 571,345                                    | 48,172                   |
| District Wide Services | 275,798                                            | 314,827                                              | 357,538                                               | 551,945                                              | 388,664                                    | (163,281)                |
| <b>Total Revenues</b>  | <b>7,055,892</b>                                   | <b>7,655,045</b>                                     | <b>9,246,117</b>                                      | <b>9,593,332</b>                                     | <b>8,832,279</b>                           | <b>761,054</b>           |
| <b>Expenditures</b>    |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| City of Rancho Mirage  | 4,531                                              | 890                                                  | 1,023                                                 | 1,962                                                | 1,414                                      | 548                      |
| Town of Thousand Palms | 203,109                                            | 233,107                                              | 252,103                                               | 245,598                                              | 303,109                                    | (57,511)                 |
| City of Palm Desert    | 1,474,747                                          | 1,368,947                                            | 1,954,289                                             | 1,981,259                                            | 1,662,351                                  | 318,907                  |
| City of Indian Wells   | 37,837                                             | 35,094                                               | 76,856                                                | 41,964                                               | 54,868                                     | (12,904)                 |
| City of Coachella      | 267,578                                            | 346,332                                              | 423,191                                               | 473,942                                              | 391,848                                    | 82,094                   |
| City of La Quinta      | 632,973                                            | 836,943                                              | 873,562                                               | 825,912                                              | 967,555                                    | (141,643)                |
| City of Indio          | 2,760,019                                          | 3,120,859                                            | 2,939,468                                             | 2,587,714                                            | 3,153,034                                  | (565,320)                |
| Town of Mecca          | 324,751                                            | 248,312                                              | 253,726                                               | 285,640                                              | 247,608                                    | 38,032                   |
| Town of Thermal        | 204,459                                            | 231,153                                              | 218,271                                               | 232,734                                              | 264,317                                    | (31,582)                 |
| Town of Oasis          | 61,422                                             | 65,100                                               | 66,222                                                | 84,932                                               | 77,427                                     | 7,505                    |
| Town of North Shore    | 277,297                                            | 270,952                                              | 270,269                                               | 291,652                                              | 301,771                                    | (10,118)                 |

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Community Services Department by Division

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                          | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| Town of Bermuda Dunes                    | 193,984                                            | 93,875                                               | 90,749                                                | 96,474                                               | 115,501                                    | (19,028)                 |
| Town of Indio Hills                      | 110,625                                            | 115,882                                              | 107,542                                               | 127,979                                              | 106,863                                    | 21,117                   |
| City of Cathedral City                   | 30,165                                             | 54,465                                               | 670,397                                               | 712,160                                              | 381,988                                    | 330,172                  |
| Aquatics                                 | 760,626                                            | 922,017                                              | 1,007,939                                             | 1,029,480                                            | 1,169,842                                  | (140,362)                |
| Sports                                   | 0                                                  | 422,303                                              | 495,865                                               | 480,966                                              | 651,065                                    | (170,099)                |
| District Wide Services                   | 791,410                                            | 771,394                                              | 827,299                                               | 947,767                                              | 1,099,767                                  | (152,000)                |
| Total Expenditures                       | 8,135,533                                          | 9,137,627                                            | 10,528,773                                            | 10,448,135                                           | 10,950,327                                 | 502,192                  |
| Net Revenue Over/(Under)<br>Expenditures | (1,079,641)                                        | (1,482,582)                                          | (1,282,655)                                           | (854,803)                                            | (2,118,048)                                | (1,263,245)              |



**2026-2027**

**Public Works Budget**

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Public Works Department by Category

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                             | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|-----------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| <b>Revenues</b>             |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Special Assessments         | 1,586,693                                          | 1,627,361                                            | 1,682,041                                             | 1,650,898                                            | 1,699,028                                  | 48,130                   |
| Intergovernmental Charges   | 104,384                                            | 174,909                                              | 1,307,374                                             | 1,272,376                                            | 2,666,040                                  | 1,393,665                |
| Charges for Services        | 0                                                  | 0                                                    | 0                                                     | 0                                                    | 8,800                                      | 8,800                    |
| Rents & Royalties           | 6,002                                              | 10,000                                               | 0                                                     | 5,000                                                | 0                                          | (5,000)                  |
| Misc Income                 | 468                                                | 1,979                                                | 84                                                    | 0                                                    | 0                                          | 0                        |
| Sales of Surplus Assets     | 2,000                                              | 12,544                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| Claim Reimbursement         | 763,754                                            | 3,446                                                | 22,995                                                | 5,200                                                | 0                                          | (5,200)                  |
| <b>Total Revenues</b>       | <b>2,463,300</b>                                   | <b>1,830,240</b>                                     | <b>3,012,494</b>                                      | <b>2,933,474</b>                                     | <b>4,373,868</b>                           | <b>(1,440,395)</b>       |
| <b>Expenditures</b>         |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Payroll Taxes               | 66,946                                             | 83,934                                               | 95,680                                                | 119,067                                              | 191,658                                    | (72,591)                 |
| Full Time Retirement        | 84,356                                             | 55,705                                               | 95,564                                                | 116,492                                              | 184,905                                    | (68,413)                 |
| Medical                     | 143,744                                            | 168,796                                              | 196,708                                               | 223,053                                              | 419,540                                    | (196,487)                |
| Workers Compensation        | 63,793                                             | 66,795                                               | 78,062                                                | 84,704                                               | 114,362                                    | (29,657)                 |
| Full Time Salaries          | 848,501                                            | 1,085,319                                            | 1,239,731                                             | 1,189,337                                            | 1,849,052                                  | (659,714)                |
| Part Time Salaries          | 88,909                                             | 23,188                                               | 9,544                                                 | 10,001                                               | 42,518                                     | (32,518)                 |
| Part Time Pension           | 3,319                                              | 820                                                  | 358                                                   | 1,404                                                | 1,594                                      | (190)                    |
| Communications              | 19,048                                             | 28,119                                               | 32,069                                                | 32,092                                               | 36,250                                     | (4,158)                  |
| Leased Vehicles             | 210,413                                            | 209,634                                              | 208,359                                               | 220,841                                              | 326,946                                    | (106,106)                |
| Facility Rentals            | 97,187                                             | 136,481                                              | 141,256                                               | 140,570                                              | 83,412                                     | 57,158                   |
| Equipment Rentals           | 30,980                                             | 31,760                                               | 15,027                                                | 13,820                                               | 17,900                                     | (4,080)                  |
| Materials & Supplies        | 98,184                                             | 151,022                                              | 151,059                                               | 135,319                                              | 186,690                                    | (51,371)                 |
| Uniforms                    | 10,700                                             | 11,076                                               | 18,624                                                | 17,692                                               | 31,617                                     | (13,925)                 |
| General Services            | 932,419                                            | 755,853                                              | 1,287,623                                             | 1,427,364                                            | 1,476,391                                  | (49,027)                 |
| Utilities                   | 672,863                                            | 673,432                                              | 1,068,278                                             | 838,868                                              | 787,160                                    | 51,708                   |
| Repair & Maintenance        | 626,017                                            | 370,569                                              | 280,723                                               | 152,818                                              | 88,310                                     | 64,508                   |
| Minor Equipment             | 60,013                                             | 41,311                                               | 52,386                                                | 53,697                                               | 41,800                                     | 11,897                   |
| Fleet Vehicles              | 133,903                                            | 120,438                                              | 179,665                                               | 135,690                                              | 177,504                                    | (41,814)                 |
| Special Fees                | 5,760                                              | 8,109                                                | 14,666                                                | 6,670                                                | 9,750                                      | (3,080)                  |
| Computer & Office Equipment | 10,607                                             | 689                                                  | 5,421                                                 | 5,190                                                | 690                                        | 4,500                    |
| Office Supplies             | 1,212                                              | 829                                                  | 1,817                                                 | 1,500                                                | 2,000                                      | (500)                    |

**Desert Recreation District**

## Statement of Revenues and Expenditures - FY2027 Public Works Department by Category

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                          | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| Travel & Professional Developm           | 6,093                                              | 3,037                                                | 1,329                                                 | 2,844                                                | 6,500                                      | (3,656)                  |
| Professional Services                    | 111,871                                            | 115,261                                              | 138,729                                               | 128,232                                              | 118,980                                    | 9,252                    |
| Total Expenditures                       | 4,326,836                                          | 4,142,178                                            | 5,312,676                                             | 5,057,265                                            | 6,195,530                                  | 1,138,265                |
| Net Revenue Over/(Under)<br>Expenditures | (1,863,536)                                        | (2,311,939)                                          | (2,300,182)                                           | (2,123,792)                                          | (1,821,662)                                | 302,130                  |

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Public Works Department by Fund

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                                  | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|--------------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| <b>Revenues</b>                                  |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Unrestricted General Fund                        | 832,789                                            | 84,480                                               | 1,328,318                                             | 1,175,240                                            | 2,571,286                                  | 1,396,047                |
| AD 93-1 District Wide                            | 832,914                                            | 855,072                                              | 860,673                                               | 852,053                                              | 858,488                                    | 6,435                    |
| AD 97-1 Thousand Palms                           | 492,119                                            | 503,973                                              | 540,530                                               | 521,569                                              | 554,265                                    | 32,696                   |
| AD 02-1 Placitas De La Paz                       | 133,540                                            | 137,458                                              | 145,865                                               | 142,101                                              | 146,714                                    | 4,613                    |
| AD 03-1 Huerta De Mecca Park                     | 128,119                                            | 130,859                                              | 134,973                                               | 135,175                                              | 139,561                                    | 4,386                    |
| CVDMRCA                                          | 41,818                                             | 106,855                                              | 2,135                                                 | 107,336                                              | 103,554                                    | (3,782)                  |
| C A Infrastructure Replacement                   | 2,000                                              | 11,544                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| <b>Total Revenues</b>                            | <b>2,463,300</b>                                   | <b>1,830,240</b>                                     | <b>3,012,494</b>                                      | <b>2,933,474</b>                                     | <b>4,373,868</b>                           | <b>(1,440,395)</b>       |
| <b>Expenditures</b>                              |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Unrestricted General Fund                        | 51,560                                             | 61,481                                               | 1,168,434                                             | 961,762                                              | 1,576,394                                  | (614,631)                |
| AD 93-1 District Wide                            | 3,528,967                                          | 3,238,735                                            | 3,357,787                                             | 3,174,215                                            | 3,849,408                                  | (675,193)                |
| AD 97-1 Thousand Palms                           | 257,944                                            | 291,120                                              | 273,358                                               | 321,724                                              | 274,950                                    | 46,774                   |
| AD-01-1 Indio                                    | 262,310                                            | 246,705                                              | 270,193                                               | 299,876                                              | 219,744                                    | 80,132                   |
| AD 02-1 Placitas De La Paz                       | 139,792                                            | 158,781                                              | 139,412                                               | 149,186                                              | 151,916                                    | (2,730)                  |
| AD 03-1 Huerta De Mecca Park                     | 47,149                                             | 48,739                                               | 53,337                                                | 60,580                                               | 49,770                                     | 10,810                   |
| CVDMRCA                                          | 39,113                                             | 95,582                                               | 50,155                                                | 89,922                                               | 73,348                                     | 16,574                   |
| C A Infrastructure Replacement                   | 0                                                  | 1,035                                                | 0                                                     | 0                                                    | 0                                          | 0                        |
| <b>Total Expenditures</b>                        | <b>4,326,836</b>                                   | <b>4,142,178</b>                                     | <b>5,312,676</b>                                      | <b>5,057,265</b>                                     | <b>6,195,530</b>                           | <b>1,138,265</b>         |
| <b>Net Revenue Over/(Under)<br/>Expenditures</b> | <b>(1,863,536)</b>                                 | <b>(2,311,939)</b>                                   | <b>(2,300,182)</b>                                    | <b>(2,123,792)</b>                                   | <b>(1,821,662)</b>                         | <b>302,130</b>           |

**Desert Recreation District**  
Statement of Revenues and Expenditures - FY2027 Public Works Department by Division  
From 7/1/2026 Through 6/30/2027  
(In Whole Numbers)

|                                          | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| Revenues                                 |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Park Maintenance                         | 2,402,711                                          | 1,708,395                                            | 2,987,364                                             | 2,820,938                                            | 4,270,314                                  | 1,449,377                |
| Building Maintenance                     | 16,771                                             | 3,446                                                | 22,995                                                | 5,200                                                | 0                                          | (5,200)                  |
| Capital Improvement                      | 43,818                                             | 118,399                                              | 2,135                                                 | 107,336                                              | 103,554                                    | (3,782)                  |
| Total Revenues                           | 2,463,300                                          | 1,830,240                                            | 3,012,494                                             | 2,933,474                                            | 4,373,868                                  | (1,440,395)              |
| Expenditures                             |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| General Government                       | 0                                                  | 0                                                    | 1,995                                                 | 0                                                    | 0                                          | 0                        |
| City of Cathedral City                   | 0                                                  | 402                                                  | 573                                                   | 0                                                    | 0                                          | 0                        |
| Park Maintenance                         | 3,174,313                                          | 2,838,954                                            | 3,819,066                                             | 3,579,130                                            | 4,799,892                                  | (1,220,762)              |
| Building Maintenance                     | 854,929                                            | 933,032                                              | 1,126,674                                             | 1,051,906                                            | 949,647                                    | 102,259                  |
| Capital Improvement                      | 297,593                                            | 369,790                                              | 364,369                                               | 426,230                                              | 445,991                                    | (19,761)                 |
| Total Expenditures                       | 4,326,836                                          | 4,142,178                                            | 5,312,676                                             | 5,057,265                                            | 6,195,530                                  | 1,138,265                |
| Net Revenue Over/(Under)<br>Expenditures | (1,863,536)                                        | (2,311,939)                                          | (2,300,182)                                           | (2,123,792)                                          | (1,821,662)                                | 302,130                  |



**2026-2027**

**Golf Center  
Operations Budget**

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Golf Operations Department by Category

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                                  | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|--------------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| <b>Revenues</b>                                  |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Charges for Services                             | 633,468                                            | 676,935                                              | 771,921                                               | 768,947                                              | 1,026,067                                  | 257,120                  |
| Rents & Royalties                                | 41,934                                             | 47,773                                               | 48,056                                                | 47,950                                               | 0                                          | (47,950)                 |
| Concessions                                      | 14,629                                             | 16,009                                               | 19,861                                                | 14,930                                               | 0                                          | (14,930)                 |
| CVYGF Support                                    | 991,418                                            | 1,584,337                                            | 1,417,996                                             | 1,729,928                                            | 1,589,643                                  | (140,285)                |
| Sales                                            | 33,014                                             | 29,339                                               | 27,736                                                | 29,943                                               | 0                                          | (29,943)                 |
| Claim Reimbursement                              | 88,103                                             | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| <b>Total Revenues</b>                            | <b>1,802,566</b>                                   | <b>2,354,393</b>                                     | <b>2,285,570</b>                                      | <b>2,591,698</b>                                     | <b>2,615,710</b>                           | <b>(24,012)</b>          |
| <b>Expenditures</b>                              |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Communications                                   | 8,308                                              | 5,709                                                | 6,861                                                 | 4,904                                                | 5,180                                      | (276)                    |
| Leased Vehicles                                  | 12,913                                             | 12,913                                               | 14,087                                                | 14,088                                               | 14,087                                     | 1                        |
| Equipment Rentals                                | 2,615                                              | 2,714                                                | 2,087                                                 | 2,400                                                | 2,400                                      | 0                        |
| General Services                                 | 1,858,729                                          | 2,638,106                                            | 2,252,060                                             | 2,555,870                                            | 2,642,529                                  | (86,659)                 |
| Repair & Maintenance                             | 0                                                  | 0                                                    | 0                                                     | 250                                                  | 3,800                                      | (3,550)                  |
| Minor Equipment                                  | 0                                                  | 0                                                    | 10                                                    | 0                                                    | 0                                          | 0                        |
| Special Fees                                     | 0                                                  | 31                                                   | (0)                                                   | 40                                                   | 3,820                                      | (3,780)                  |
| Computer & Office Equipment                      | 4,514                                              | 7,490                                                | 5,803                                                 | 345                                                  | 690                                        | (345)                    |
| Professional Services                            | 64,896                                             | 72,000                                               | 77,640                                                | 74,880                                               | 76,440                                     | (1,560)                  |
| <b>Total Expenditures</b>                        | <b>1,951,976</b>                                   | <b>2,738,963</b>                                     | <b>2,358,549</b>                                      | <b>2,652,777</b>                                     | <b>2,748,946</b>                           | <b>96,169</b>            |
| <b>Net Revenue Over/(Under)<br/>Expenditures</b> | <b>(149,410)</b>                                   | <b>(384,570)</b>                                     | <b>(72,979)</b>                                       | <b>(61,079)</b>                                      | <b>(133,236)</b>                           | <b>(72,158)</b>          |

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Golf Operations Department by Fund

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                          | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| Revenues                                 |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Golf Center Enterprise Fund              | 1,802,566                                          | 2,354,393                                            | 2,285,570                                             | 2,591,698                                            | 2,615,710                                  | 24,012                   |
| Total Revenues                           | 1,802,566                                          | 2,354,393                                            | 2,285,570                                             | 2,591,698                                            | 2,615,710                                  | (24,012)                 |
| Expenditures                             |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Golf Center Enterprise Fund              | 1,951,976                                          | 2,738,963                                            | 2,358,549                                             | 2,652,777                                            | 2,748,946                                  | (96,169)                 |
| Total Expenditures                       | 1,951,976                                          | 2,738,963                                            | 2,358,549                                             | 2,652,777                                            | 2,748,946                                  | 96,169                   |
| Net Revenue Over/(Under)<br>Expenditures | (149,410)                                          | (384,570)                                            | (72,979)                                              | (61,079)                                             | (133,236)                                  | (72,158)                 |

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Golf Operations Department by Division

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                          | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| Revenues                                 |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Golf Operations                          | 811,148                                            | 770,057                                              | 867,573                                               | 861,770                                              | 1,026,067                                  | 164,297                  |
| First Tee                                | 991,418                                            | 1,584,337                                            | 1,417,996                                             | 1,729,928                                            | 1,589,643                                  | (140,285)                |
| Total Revenues                           | 1,802,566                                          | 2,354,393                                            | 2,285,570                                             | 2,591,698                                            | 2,615,710                                  | (24,012)                 |
| Expenditures                             |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Golf Operations                          | 950,417                                            | 1,041,629                                            | 1,092,330                                             | 968,490                                              | 1,106,996                                  | (138,506)                |
| First Tee                                | 1,001,559                                          | 1,697,335                                            | 1,266,220                                             | 1,684,287                                            | 1,641,950                                  | 42,337                   |
| Total Expenditures                       | 1,951,976                                          | 2,738,963                                            | 2,358,549                                             | 2,652,777                                            | 2,748,946                                  | 96,169                   |
| Net Revenue Over/(Under)<br>Expenditures | (149,410)                                          | (384,570)                                            | (72,979)                                              | (61,079)                                             | (133,236)                                  | (72,158)                 |



**2026-2027**

**Capital Budget**

**Desert Recreation District**

Statement of Revenues and Expenditures - FY2027 Capital Budget by Category

From 7/1/2026 Through 6/30/2027

(In Whole Numbers)

|                                | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|--------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| <b>Revenues</b>                |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Intergovernmental Charges      | 4,828,053                                          | 557,683                                              | 0                                                     | 0                                                    | 0                                          | 0                        |
| Developer Fees                 | 90,158                                             | 2,121,929                                            | 91,246                                                | 90,159                                               | 0                                          | (90,159)                 |
| Capital Grants                 | 1,548,433                                          | 2,481,241                                            | 5,823,413                                             | 7,524,995                                            | 4,590,945                                  | (2,934,050)              |
| Misc Income                    | 0                                                  | 3,206                                                | 0                                                     | 0                                                    | 0                                          | 0                        |
| Sales of Surplus Assets        | 6,957                                              | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| <b>Total Revenues</b>          | <b>6,473,601</b>                                   | <b>5,164,058</b>                                     | <b>5,914,660</b>                                      | <b>7,615,154</b>                                     | <b>4,590,945</b>                           | <b>3,024,209</b>         |
| <b>Expenditures</b>            |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Deferred Maintenance           | 0                                                  | 0                                                    | 0                                                     | 0                                                    | 500,000                                    | (500,000)                |
| Facility Rentals               | 240                                                | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Equipment Rentals              | 60,490                                             | 1,123                                                | 351                                                   | 0                                                    | 0                                          | 0                        |
| Materials & Supplies           | 16,982                                             | 862                                                  | 0                                                     | 0                                                    | 35,000                                     | (35,000)                 |
| General Services               | 14,218                                             | 5,306                                                | 189                                                   | 0                                                    | 0                                          | 0                        |
| Repair & Maintenance           | 13,391                                             | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Fleet Vehicles                 | 136                                                | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Special Fees                   | 39,591                                             | 77,332                                               | 495,274                                               | 1,808,000                                            | 1,253,500                                  | 554,500                  |
| Office Supplies                | 0                                                  | 0                                                    | 373                                                   | 700                                                  | 2,500                                      | (1,800)                  |
| Travel & Professional Developm | 1,148                                              | 200                                                  | 0                                                     | 3,000                                                | 4,000                                      | (1,000)                  |
| Professional Services          | 1,136,386                                          | 791,303                                              | 1,255,902                                             | 1,963,067                                            | 986,635                                    | 976,432                  |
| Cost of Issuance               | 0                                                  | 35,000                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| L/T Loan Principal             | 194,851                                            | 0                                                    | 208,213                                               | 208,213                                              | 5,215,310                                  | (5,007,097)              |
| L/T Loan Interest              | 43,009                                             | 36,431                                               | 267,337                                               | 31,849                                               | 260,253                                    | (228,404)                |
| Development Expense            | 743,154                                            | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Computers                      | 32,602                                             | 144,579                                              | 128,710                                               | 141,250                                              | 39,000                                     | 102,250                  |
| Machinery & Equipment          | 730,187                                            | 1,584,786                                            | 117,176                                               | 18,595                                               | 148,946                                    | (130,351)                |
| Building & Park Improvement    | 3,776,604                                          | 3,524,226                                            | 4,694,798                                             | 6,748,682                                            | 2,277,801                                  | 4,470,881                |
| Furniture & Fixtures           | 110,961                                            | 143,756                                              | 0                                                     | 0                                                    | 0                                          | 0                        |
| Vehicles                       | 24,442                                             | 13,249                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| Land                           | 508,535                                            | 1,772,044                                            | 0                                                     | 0                                                    | 0                                          | 0                        |
| <b>Total Expenditures</b>      | <b>7,446,928</b>                                   | <b>8,130,197</b>                                     | <b>7,168,322</b>                                      | <b>10,923,356</b>                                    | <b>10,722,945</b>                          | <b>(200,411)</b>         |

**Desert Recreation District**  
Statement of Revenues and Expenditures - FY2027 Capital Budget by Category  
From 7/1/2026 Through 6/30/2027  
(In Whole Numbers)

|                          | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|--------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| Net Revenue Over/(Under) | (973,327)                                          | (2,966,139)                                          | (1,253,663)                                           | (3,308,202)                                          | (6,132,000)                                | (2,823,798)              |
| Expenditures             |                                                    |                                                      |                                                       |                                                      |                                            |                          |

**Desert Recreation District**  
Statement of Revenues and Expenditures - FY2027 Capital Budget by Fund  
From 7/1/2026 Through 6/30/2027  
(In Whole Numbers)

|                                                  | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|--------------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| <b>Revenues</b>                                  |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| AD 97-1 Thousand Palms                           | 0                                                  | 0                                                    | 18,886                                                | 0                                                    | 0                                          | 0                        |
| AD-01-1 Indio                                    | 0                                                  | 10,922                                               | 10,006                                                | 0                                                    | 0                                          | 0                        |
| CVDMRCA                                          | 8,955                                              | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| C A Infrastructure Replacement                   | 6,374,488                                          | 3,031,207                                            | 5,794,521                                             | 7,524,995                                            | 4,590,945                                  | (2,934,050)              |
| Quimby Fund                                      | 90,158                                             | 2,121,929                                            | 91,246                                                | 90,159                                               | 0                                          | (90,159)                 |
| <b>Total Revenues</b>                            | <b>6,473,601</b>                                   | <b>5,164,058</b>                                     | <b>5,914,660</b>                                      | <b>7,615,154</b>                                     | <b>4,590,945</b>                           | <b>3,024,209</b>         |
| <b>Expenditures</b>                              |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Golf Center Enterprise Fund                      | 237,860                                            | 237,780                                              | 240,049                                               | 240,062                                              | 240,063                                    | (1)                      |
| Unrestricted General Fund                        | 0                                                  | 403                                                  | 0                                                     | 0                                                    | 0                                          | 0                        |
| AD 97-1 Thousand Palms                           | 11,147                                             | 80,054                                               | 19,880                                                | 15,500                                               | 132,539                                    | (117,039)                |
| AD-01-1 Indio                                    | 654,246                                            | 1,467,491                                            | 48,569                                                | 18,595                                               | 34,195                                     | (15,600)                 |
| CVDMRCA                                          | 18,908                                             | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Long Term Debt                                   | 0                                                  | (201,349)                                            | 0                                                     | 0                                                    | 0                                          | 0                        |
| C A Infrastructure Replacement                   | 6,524,767                                          | 6,545,819                                            | 6,859,824                                             | 10,649,199                                           | 10,316,149                                 | 333,051                  |
| <b>Total Expenditures</b>                        | <b>7,446,928</b>                                   | <b>8,130,197</b>                                     | <b>7,168,322</b>                                      | <b>10,923,356</b>                                    | <b>10,722,945</b>                          | <b>(200,411)</b>         |
| <b>Net Revenue Over/(Under)<br/>Expenditures</b> | <b>(973,327)</b>                                   | <b>(2,966,139)</b>                                   | <b>(1,253,663)</b>                                    | <b>(3,308,202)</b>                                   | <b>(6,132,000)</b>                         | <b>(2,823,798)</b>       |

**Desert Recreation District**  
Statement of Revenues and Expenditures - FY2027 Capital Budget by Site  
From 7/1/2026 Through 6/30/2027  
(In Whole Numbers)

|                                          | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| <b>Revenues</b>                          |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Administration Offices                   | 0                                                  | 0                                                    | 0                                                     | 0                                                    | 850,000                                    | 850,000                  |
| Golf Center at Palm Desert               | 0                                                  | 3,206                                                | 0                                                     | 0                                                    | 0                                          | 0                        |
| Indio Community Center                   | 0                                                  | 10,922                                               | 10,006                                                | 0                                                    | 0                                          | 0                        |
| Indio Hills Park                         | 62,000                                             | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| La Quinta Community Center               | 0                                                  | 0                                                    | 8,880                                                 | 0                                                    | 0                                          | 0                        |
| La Quinta Community Park                 | 0                                                  | 0                                                    | 8,880                                                 | 0                                                    | 0                                          | 0                        |
| Mecca Sports Complex Park                | 0                                                  | 0                                                    | 10,006                                                | 0                                                    | 325,000                                    | 325,000                  |
| Palm Desert Community Center             | 4,400,792                                          | 557,683                                              | 0                                                     | 0                                                    | 0                                          | 0                        |
| Placita de La Paz                        | 0                                                  | 10,926                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| Thousand Palms Community<br>Cente        | 0                                                  | 0                                                    | 8,880                                                 | 0                                                    | 0                                          | 0                        |
| Thousand Palms Community Park            | 0                                                  | 10,922                                               | 10,006                                                | 0                                                    | 0                                          | 0                        |
| Division 1                               | 0                                                  | 2,121,929                                            | 1,088                                                 | 0                                                    | 0                                          | 0                        |
| Division IV                              | 90,158                                             | 0                                                    | 90,159                                                | 90,159                                               | 0                                          | (90,159)                 |
| Corporate Yard                           | 6,957                                              | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Parque De Pueblo North Shore             | 38,000                                             | 0                                                    | 10,006                                                | 0                                                    | 0                                          | 0                        |
| North Shore Park                         | 0                                                  | 0                                                    | 8,880                                                 | 0                                                    | 0                                          | 0                        |
| Thermal Park Vacant Land                 | 1,448,433                                          | 2,442,409                                            | 5,069,693                                             | 6,347,000                                            | 2,991,465                                  | (3,355,535)              |
| Oasis Community Park                     | 0                                                  | 0                                                    | 8,880                                                 | 0                                                    | 0                                          | 0                        |
| Indio Hills Community Center             | 0                                                  | 0                                                    | 8,880                                                 | 0                                                    | 0                                          | 0                        |
| Shumway Ranch                            | 8,955                                              | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Fairway Park                             | 418,306                                            | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| North Shore Climate Resiliency<br>Center | 0                                                  | 6,061                                                | 660,418                                               | 1,177,995                                            | 424,480                                    | (753,515)                |
| <b>Total Revenues</b>                    | <b>6,473,601</b>                                   | <b>5,164,058</b>                                     | <b>5,914,660</b>                                      | <b>7,615,154</b>                                     | <b>4,590,945</b>                           | <b>3,024,209</b>         |
| <b>Expenditures</b>                      |                                                    |                                                      |                                                       |                                                      |                                            |                          |
| Administration Offices                   | 99,901                                             | 149,803                                              | 141,667                                               | 295,450                                              | 1,013,290                                  | (717,840)                |
| Golf Center at Palm Desert               | 410,592                                            | 746,473                                              | 324,349                                               | 277,312                                              | 376,063                                    | (98,751)                 |
| Indio Community Center                   | 654,246                                            | 1,467,491                                            | 48,569                                                | 18,595                                               | 34,195                                     | (15,600)                 |
| Indio Hills Park                         | 19,675                                             | 89,593                                               | 67,722                                                | 67,505                                               | 0                                          | 67,505                   |

**Desert Recreation District**  
Statement of Revenues and Expenditures - FY2027 Capital Budget by Site  
From 7/1/2026 Through 6/30/2027  
(In Whole Numbers)

|                                                  | 3 Years Ago Actual<br>(07/01/2023 -<br>06/30/2024) | 2 Year Ago<br>Actual<br>(07/01/2024 -<br>06/30/2025) | Current YTD<br>Actual<br>(07/01/2025 -<br>06/30/2026) | Prior Year<br>Budget<br>(07/01/2025 -<br>06/30/2026) | New Budget<br>(07/01/2026 -<br>06/30/2027) | Current vs New<br>Budget |
|--------------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|
| La Quinta Community Center                       | 14,669                                             | 0                                                    | 9,347                                                 | 0                                                    | 37,013                                     | (37,013)                 |
| La Quinta Community Park                         | 0                                                  | 33,747                                               | 150,896                                               | 151,682                                              | 0                                          | 151,682                  |
| Mecca Sports Complex Park                        | 0                                                  | 0                                                    | 10,674                                                | 0                                                    | 325,000                                    | (325,000)                |
| Mecca Community Center                           | 6,866                                              | 2,450                                                | 0                                                     | 0                                                    | 133,400                                    | (133,400)                |
| Mecca Pool                                       | 7,280                                              | 0                                                    | 0                                                     | 0                                                    | 5,001                                      | (5,001)                  |
| Palm Desert Community Center                     | 4,117,663                                          | 98,914                                               | 500                                                   | 0                                                    | 0                                          | 0                        |
| Pawley Pool                                      | 5,350                                              | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Metro 8/Gymnastics Site                          | 92,014                                             | 1,846,508                                            | 0                                                     | 0                                                    | 0                                          | 0                        |
| Thousand Palms Community<br>Cente                | 273                                                | 80,054                                               | 9,347                                                 | 500                                                  | 5,001                                      | (4,501)                  |
| Thousand Palms Community Park                    | 10,874                                             | 0                                                    | 10,533                                                | 15,000                                               | 127,538                                    | (112,538)                |
| Mecca Community Park                             | 18,215                                             | 0                                                    | 218                                                   | 45,000                                               | 0                                          | 45,000                   |
| Corporate Yard                                   | 76,927                                             | 14,881                                               | 0                                                     | 0                                                    | 0                                          | 0                        |
| Parque De Pueblo North Shore                     | 42,039                                             | 0                                                    | 10,533                                                | 0                                                    | 0                                          | 0                        |
| North Shore Park                                 | 207,503                                            | 8,620                                                | 51,235                                                | 41,888                                               | 0                                          | 41,888                   |
| Thermal Park Vacant Land                         | 793,822                                            | 3,136,665                                            | 5,825,447                                             | 8,860,424                                            | 8,226,965                                  | 633,459                  |
| Thermal Community Center                         | 9,154                                              | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Oasis Community Park                             | 27,163                                             | 264,785                                              | 9,347                                                 | 0                                                    | 0                                          | 0                        |
| North Shore Yacht Club                           | 6,866                                              | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Indio Hills Community Center                     | 1,050                                              | 27,229                                               | 9,347                                                 | 0                                                    | 0                                          | 0                        |
| Cathedral City High School                       | 0                                                  | 0                                                    | 0                                                     | 0                                                    | 15,000                                     | (15,000)                 |
| Shumway Ranch                                    | 1,439                                              | 0                                                    | 0                                                     | 0                                                    | 0                                          | 0                        |
| Fairway Park                                     | 823,347                                            | 120                                                  | 0                                                     | 0                                                    | 0                                          | 0                        |
| North Shore Climate Resiliency<br>Center         | 0                                                  | 162,864                                              | 488,592                                               | 1,150,000                                            | 424,480                                    | 725,520                  |
| <b>Total Expenditures</b>                        | <b>7,446,928</b>                                   | <b>8,130,197</b>                                     | <b>7,168,322</b>                                      | <b>10,923,356</b>                                    | <b>10,722,945</b>                          | <b>(200,411)</b>         |
| <b>Net Revenue Over/(Under)<br/>Expenditures</b> | <b>(973,327)</b>                                   | <b>(2,966,139)</b>                                   | <b>(1,253,663)</b>                                    | <b>(3,308,202)</b>                                   | <b>(6,132,000)</b>                         | <b>(2,823,798)</b>       |