

**CHEHALEM PARK AND
RECREATION DISTRICT**

2023-2024 BUDGET

CHEHALEM PARK AND RECREATION DISTRICT 2023-2024 BUDGET

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TO: BUDGET COMMITTEE
 FROM: DON CLEMENTS, BUDGET OFFICER
 DATE: MARCH 26, 2023
 SUBJECT: BUDGET MEETING APRIL 4, 2023, 6 P.M. ADMINISTRATIVE
 OFFICES AT 125 S. ELLIOT ROAD NEWBERG, OREGON

Attached is the budget for the 2023 – 2024 fiscal year. The budget format is similar to prior years.

Please call Don at 503 537 4165 if you have questions, concerns or desire to tour facilities. If requested a tour will be given of the park district facilities and property on request. The tour will start at the District Office 125 S Elliot Road. Lunch will be provided. If you cannot meet until the afternoon, a tour will be given starting at 5 p.m. with dinner included. Please call me if you wish to take a tour.

I will see everyone on Tuesday April 4, 2023 at 6 p.m... If you cannot make the meeting please give me a call. In case we do not finish April 4th additional days April 5th through 7th have been set aside in case.

Listed are the Budget Committee members:

APPOINTED MEMBERS	APPOINTED THROUGH
Elijah Dickson	2020-23
Andrew Yinger	2020-23
Mike McBride	2023-25
Elizabeth Comfort	2022-24
Jim Talt	2022-24

THE ABOVE MEMBERS ARE APPOINTED FOR THREE YEAR TERMS

BOARD MEMBERS	APPOINTED THROUGH
Don Loving	2019-23
Bart Rierson	2019-23
Lisa Rogers	2021-25
Gayle Bizeau	2021-25
Jim McMaster	2021-25

The public will be allowed to have input at the meeting on April 4. In the past, we have completed the budget in one meeting and have not had to have additional budget meetings. Please see budget calendar for additional meeting dates if needed.

CHEHALEM PARK AND RECREATION DISTRICT
125 S ELLIOTT ROAD
NEWBERG, OR 97132

BUDGET COMMITTEE MEETING
APRIL 4, 2023

6:00 P.M.

AGENDA

- I. CALL TO ORDER
- II. ELECTION OF BUDGET COMMITTEE OFFICERS
 - A. PRESIDENT
 - B. VICE PRESIDENT
 - C. SECRETARY
- III. Approval of Agenda and Meeting Dates
- IV. Budget Message (Budget Officer)
- V. Public Input (Anyone may address the budget committee on the budget)
- VI. Overview of Funds (Budget committee may review the departments and funds)
 - A. General Fund
 - B. Equipment & Major Maintenance Fund
 - C. System Development Fund
 - D. Loan Service Fund
 - E. Bond Debt Fund
- VII. Public Input on Budget (Input might be given by raising hand any time through the process. Please wait to be recognized by President of Budget Committee.)
- VIII. Approval of Proposed Budget and Tax Rate.
 - A. Approval of Resolution on Approving Levying Taxes for 2023-24
 - B. Approval of Resolution on Approving Budget for 2023-24
 - C. Approval of Resolution on Approving Appropriations for 2023-24
- IX. Meeting Adjourned

CHEHALEM PARK AND RECREATION DISTRICT
 RESOLUTION APPROVING LEVYING TAXES
 FOR 2023 – 2024

BE IT FURTHER RESOLVED, that the Budget Committee for the Chehalem Park and Recreation District hereby approves the taxes provided for in the approved budget at the rate of \$.9076 per \$ 1,000 of assessed value for operations; and that these taxes are hereby recommended and categorized for the tax year 2023-2023 upon the assessed value of all taxable property within the District.

	GENERAL GOVERNMENT	EXCLUDED FROM LIMITATION
General Fund	\$.9076/1000	
Debt Service		\$1,371,725.00

BE IT FINALLY RESOLVED, that the Budget Officer publish this amount and hold public hearing as prescribed in state statute.

APPROVED, by the Budget Committee of the Chehalem Park and Recreation District the 4th day of April, 2023.

President of Budget Committee

Attest: Secretary

CHEHALEM PARK AND RECREATION DISTRICT
RESOLUTION APPROVING THE BUDGET
FOR 2023 – 2024

BE IT RESOLVED, that the Budget Committee for the Chehalem Park and Recreation District hereby approves the budget for the fiscal year 2023-24 the sum of \$20,356,596.00 at the budget meeting on April 4, 2023 and the following resolution affirms their action.

BE IT FINALLY RESOLVED, that the budget officer publishes the approved budget as prescribed in state statutes.

APPROVED, by the Budget Committee of the Chehalem Park and Recreation District the 4th day of April, 2023.

President of the Budget Committee

Attest: Secretary

**CHEHALEM PARK AND RECREATION DISTRICT
RESOLUTION APPROVING APPROPRIATIONS
FOR 2023 – 2024**

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2023 and for the purposes shown below are hereby appropriated as follows:

	GENERAL FUND
Personnel Services	\$ 5,074,100.00
Material and Services	\$ 3,861,495.00
Operating Contingencies	\$ 117,902.00
Transfer to Loan Fund	\$ 0.00
Capital, Develop, Improv & Acquisition	\$ 5,181,454.00
FUND TOTAL	\$14,234,951.00
	EQUIPMENT & MAJOR MAINT
Capital, Develop, Improv & Acquisition	\$ 0.00
FUND TOTAL	\$ 0.00
	SYSTEM DEVELOPMENT
Capital, Develop, Improv & Acquisition	\$ 3,924,340.00
To pay principal, interest for Loans	790,979.00
FUND TOTAL	\$ 4,715,319.00
	LOAN SERVICE
To pay principal, interest for Loans	\$ 0.00
Capital, Develop, Improv & Acquisition	\$ 34,601.00
FUND TOTAL	\$ 34,601.00
	DEBT
To pay bond principal	\$ 825,000.00
To pay bond interest	\$ 546,725.00
Ending balance & Adjustment	\$ 0.00
FUND TOTAL	\$ 1,371,725.00
	CAPITAL PROJECT
Capital outlay pool	\$ 0.00
FUND TOTAL	\$ 0.00
GRAND TOTAL ALL FUNDS	<u>\$20,356,596.00</u>

BE IT FINALLY RESOLVED, that the budget officer publishes the appropriate forms as specified in the state statute. That a public hearing be held and budget adopted by the Board of Directors as specified under state statute.

APPROVED, by the Budget Committee of the Chehalem Park and Recreation District the 4th day of April, 2023.

President of Budget Committee

Attest: Secretary

CHEHALEM PARK AND RECREATION DISTRICT MISSION

Chehalem Park and Recreation District's mission is to connect and enrich our community through parks, recreation, open spaces, natural areas and educational opportunities.

CHEHALEM PARK AND RECREATION DISTRICT VISION

1. Look to the Future. Have a long term, positive growth orientation. Believe that you have a vital role to play in the community. Plan to succeed and evolve and adapt your services to community changes.
2. Maintain a lean management staff. Keep your management staff small and able to adapt rapidly to sudden social, cultural, political and economic shifts. The more complex the staff, the more difficult it may be to modify.
3. Establish and develop alternative plans to meet potential changing conditions. Be proactive rather than reactive, considering the worst scenario in advance is better than dealing with it after the fact.
4. Cultivate positive rapport with your constituency. Promote your image. Gather intelligence via marketing research. Know your consumer. Build a relationship of mutual respect and trust that will carry you through thick and thin.
5. Promote opportunities for learning and growth within your organization. There is a tremendous need to handle information that is being created in our new technological society.
6. Build and Promote social capital.

CHEHALEM PARK AND RECREATION DISTRICT STRATEGIC GOALS

1. Continue to promote and communicate success and mission of Chehalem Park and Recreation District.
2. Continue plans for a Dundee Community Center
3. Continue development of Chehalem Cultural Center and District
4. Continue plans for third nine and club house at Chehalem Glenn

5. Continue to prioritize Chehalem Park and Recreation District Projects with Job Generation
6. Continue to develop Heritage Trail system along the river and connect communities and parks
7. Continue to acquire land for future parks
8. Continue to develop and improve neighborhood parks
9. Continue to plan and develop Bob & Crystal Rilee Park
10. Continue to develop property on highway 219 and the river
11. Continue to develop a campground on the river
12. Continue to develop a paddle launch along the river.
13. Continue to develop Sander Estate Park
14. Continue to develop river front in Newberg and Dundee
15. Continue to develop community programs

Local Budgeting in Oregon





Local Budgeting in Oregon

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For additional copies, write to:

Publications
 Oregon Department of Revenue
 PO Box 14380
 Salem OR 97309-5075





Local Budgeting in Oregon is a supplement to the *Local Budgeting Manual* (150-504-420), hereafter called the *Manual*. This booklet will introduce you to the requirements of Oregon's Local Budget Law, but it is not a substitute for the *Manual*. Before you take any formal action in the budget process, consult the *Manual*.

First, the basics

What is the law?

Most local governments in Oregon, from the smallest cemetery district to the largest city, must prepare and adopt an annual or biennial budget. (The only exceptions are a few types of local governments specifically exempted.) Schools, counties, cities, ports, rural fire protection districts, water districts, urban renewal agencies, and special districts are all subject to the same budget provisions.

This is not unusual. Many states have specific laws which require units of local government to prepare and adopt annual operating budgets. Yet, Oregon's budgeting system is considered one of the most progressive in the nation. Why?

Look at Oregon's Local Budget Law. (You'll find it in Chapter 294 of the Oregon Revised Statutes.) The law does two important things:

1. It establishes standard procedures for preparing, presenting, and administering the budget.
2. It requires citizen involvement in the preparation of the budget and public disclosure of the budget before its formal adoption.

Many people rely on you, as an elected or appointed official, to see that the annual budget is prepared correctly. State officials check to see that the budget is prepared and administered according to law, and citizens in your district check to see that programs they want and need are adequately funded. This makes budgeting in Oregon a joint effort between the people affected by the budget and the appointed and elected officials responsible for providing the services.

To give the public ample opportunity to participate in the budgeting process, local budget law requires that a budget officer be appointed and a budget committee be formed. The budget officer draws together necessary information and prepares the first draft of the budget. The budget committee then reviews and revises the proposed budget before it is formally approved. Notices are published, budgets are made available for public re-

view, and at least two opportunities for public comment are provided. These requirements encourage public participation in the budget-making process and give public exposure to budgeted programs and fiscal policies before their adoption.

Naturally, citizen involvement varies from one community to the next. If the patrons in your district are active and involved, you may find citizens asking for information not specifically required under local budget law. It is up to your local government to prepare a budget that clearly outlines its fiscal policies and is satisfactory to the voters of the district. If you can make your budget clear and concise, you'll find that taxpayers have a better understanding of the purposes for which their tax dollars are spent. You may also find the citizen input informative and beneficial.

What is a budget?

A budget is a financial plan containing estimates of expenditures and revenues for a single fiscal year (July 1 through June 30).

Note: Local governments have the option of budgeting on a 24-month "biennial" budget period or by fiscal year. For the differences entailed in biennial budgeting, see page 8. Throughout this booklet, we refer to "fiscal year" but if a local government adopts a biennial budget, the period referred to is a 24-month period.

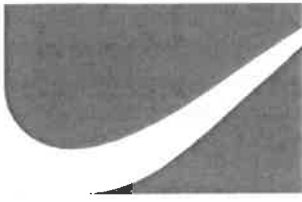
Besides outlining programs for the coming year, the budget controls the local government's spending authority. Since the budgeting process encourages citizen input, the budget is also a vehicle for obtaining public opinion about proposed programs and fiscal policies of your district.

The content and detail of each budget will vary substantially because of differences in the purpose, size, and complexity of local governments.

Who is on the budget committee?

The budget committee consists of the members of the local governing body (such as county commissioners or school board members) and an equal number of citizens at large. The citizens are appointed by the governing body and serve terms of three years. Terms are staggered so that about one-third of the appointed terms end each year.

Note: For most of the districts in Multnomah County, because the Tax Supervising and Conservation Commission (TSCC) holds the budget hearing, the governing body is the budget committee and there are no appointive members. These districts should consult with the TSCC about their processes. This publication addresses the budget committee process for all other districts in the state.



The budget cycle

The nine steps

Budgeting is not something you do once a year. It's a continuous operation, and it takes 12 months to complete a cycle. The budgeting process is actually in three parts: The budget is prepared, approved, and finally adopted. Your budget must be prepared far enough in advance so that it can be adopted before June 30. After adopting the budget, the governing body will make the necessary appropriations and certify the tax levy to the county assessor.

To simplify this rather complex process, we've divided budgeting into nine steps.

Preparing the budget

1. **Budget officer appointed.** Each local government must have a budget officer, either appointed by the governing body or designated in the local government's charter. The budget officer is under the supervision of either the executive officer or the governing body.
2. **Proposed budget prepared.** The budget officer is responsible for preparing or supervising the preparation of the proposed budget for presentation to the budget committee.

Approving the budget

3. **Budget officer publishes notice.** When the proposed budget and the budget message are ready, the budget officer publishes a "Notice of Budget Committee Meeting." If notice is only published in a newspaper of general circulation, it must be published at least twice, five to 30 days before the scheduled budget committee meeting date. The notice may be published once in a newspaper (five to 30 days prior to the scheduled budget committee meeting) as long as it is also published on the local government's website at least 10 days before the meeting. The newspaper notice must include the website address. If notice is hand delivered or mailed, only one notice is required not later than 10 days prior to the meeting.
4. **Budget committee meets.** At least one meeting must be held to 1) receive the budget message and budget document, and 2) hear the public. The budget officer provides a copy of the proposed budget to each member of the budget committee. The copies may be distributed any time before the advertised bud-

get committee meeting. It is also acceptable to wait and distribute the budget at the advertised meeting. When the budget is given to the budget committee, it becomes a public record and must be made available to the public.

The budget committee members cannot get together in person, by telephone, or email before the advertised meeting to discuss the budget. All budget discussions must be held at public meetings.

At the budget committee meeting, the budget message is delivered. The budget message explains the proposed budget and significant changes in the local government's financial position. At this meeting, the budget committee may provide members of the public the opportunity to ask questions about or comment on the budget. If public comment is not allowed at this meeting, the budget committee must provide the public with the opportunity at subsequent meetings.

After the initial meeting, if needed, the budget committee may meet as many times as needed to revise and approve the budget. If two or more meetings are held to take comment from the public, only the first meeting to do so must meet the publication requirements explained in step 3. Notice of additional meetings for this or any other purpose may be provided in the same time frame and manner as notices of meetings of the governing body. Notice of other meetings of the budget committee must be provided as required by Oregon public meeting law. All meetings are open to the public.

5. **Committee approves budget.** When the budget committee is satisfied with the proposed budget, including any additions to or deletions from the one prepared by the budget officer, the budget is approved. If the budget requires an ad valorem tax to be in balance, **the budget committee must approve an amount or rate of total ad valorem property taxes to be certified to the assessor.**

Advertising and holding hearings

6. **Budget summary and notice of budget hearing published.** After the budget is approved, a budget hearing must be held by the governing body. The budget officer must publish a summary of the budget approved by the budget committee and notice of budget hearing five to 30 days before the scheduled hearing. This information must either appear in a newspaper of general circulation, be mailed, or be hand delivered.

If no newspaper is published in your district and estimated expenditures for the ensuing year do not exceed \$100,000, you may provide the budget summary and notice of budget hearing by posting it in three conspicuous places within the district for at least 20 days prior to the date of the hearing.

See the *Manual* for details on publication requirements.

7. **Budget hearing held.** The budget hearing must be held by the governing body on the date specified on the public notices.

The purpose of the hearing is to receive citizens' testimony on the budget approved by the budget committee. Additional hearings may be held. All hearings are open to the public.

Adopting the budget

8. **Budget adopted, appropriations made, tax levy declared and categorized.** By law, the governing body may make changes in the approved budget before or after it is adopted, but no later than the beginning of the fiscal year to which the budget relates. However, without first publishing a revised budget summary and holding another budget hearing:

- Taxes may not be increased beyond the amount approved by the budget committee, and
- Estimated expenditures in a fund may not be increased by more than \$5,000 or 10 percent, whichever is greater.

After the budget hearing, and after considering relevant testimony, the governing body adopts the budget. **It should not be formally adopted until the latter part of June** so last-minute revisions to revenue or expenditure estimates can be incorporated.

The governing body must enact a resolution or ordinance to 1) formally adopt the budget, 2) make appropriations, and if needed, 3) levy, and 4) categorize any tax. The budget is the basis for making appropriations and certifying the tax levy. The resolution or ordinance must be adopted no later than June 30. See the *Manual* for the format of the resolution or ordinance.

9. **Budget filed and levy certified.** The final step in the budget cycle is to certify any necessary property tax levy.

Districts levying a property tax must submit to the county assessor's office on or before July 15:

- Two copies of notice of levy and the categorization certification, and
- Two copies of the budget resolution or ordinance.

Each local district that does not levy a property tax must send a copy of the resolution adopting its budget and making appropriations to the Department of Revenue on or before July 15. All local districts send a copy of the complete budget to the county clerk on or before September 30. School districts also submit a copy of the budget to the county education service district office and to the Oregon Department of Education.



The budget document

All budgets must meet certain minimum requirements, outlined here. For specific examples consult the *Manual*.

Under local budget law the budget must follow a basic format. Expenditures generally are broken down first by fund, then by organizational unit or program, and then, more specifically, by object classification and object. Revenues are broken down by fund, at the least.

What is a fund?

A fund is a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or to meet certain objectives in accordance with a specific regulation. The requirements and resources of a fund must always balance. Every budget has at least one fund (commonly called the General Fund) which is used for everyday operation of the local government.

Depending on the size and complexity of your local government and the services it provides, your district may also have a number of special funds. The most common reason for establishing a special fund is to account for a revenue source whose use is limited to a particular kind of expenditure. Examples include: debt service funds, construction funds, reserve funds, street funds, water funds, and sewer funds.

What is an organizational unit?

Some funds are broken down to account for one or more organizational units or activities, which are merely subdivisions of a fund. An organizational unit might be a department, office, or division. What you call these units is up to your local government.

What is a program?

Budget requirements may be prepared by program. Programs are groups of activities to accomplish a major service or function. Schools use programs in budgeting.

Budget format

Your budget detail sheets for expenditures and revenues must show in parallel columns:

1. Actual expenditures and revenues for two years preceding the current year.
2. Budgeted requirements and revenues for the current year.

3. Estimated requirements and revenues for the coming fiscal year. Upcoming fiscal year estimates should be broken into three columns: proposed, approved, and adopted, showing estimated amounts as they are considered through each step of the budget process.

Information in each column must be itemized to show all estimated or incurred requirements and revenues.

Revenues

Budget revenues are divided into two types: ensuing year property tax and nonproperty tax revenues. Property taxes shown in your budget will not be the same as the property tax "levy" you submit to the assessor.

There are three reasons for this. First, not all taxpayers pay their taxes in the year billed. Second, discounts are given for timely property tax payments. Third, the Oregon Constitution sets a limit on the amount of taxes that can be collected from an individual property.

You must estimate the amount of taxes to be lost because of the "constitutional limits" and "discounts allowed and other uncollected amounts."

The total of these amounts plus estimated taxes to be received cannot exceed your district's taxing authority, which includes its rate limit, voter approved local option levies, and levies to repay bonded debt. This total is the amount of tax levy that is certified to the assessor.

The amount estimated as "loss due to constitutional limit" will vary from district to district. Late in October or early November each year, the tax collector sends the district a report on the amount of taxes that will actually be billed for the district. This is called the taxes imposed.

"Discounts allowed and other uncollected amounts" normally will represent only a small percentage of the property tax levy. Contact your county tax collector for help in determining this percentage.

You next need to calculate how much tax revenue can be raised using the district's permanent rate limit.

$$\begin{array}{c} \text{Rate Limit} \\ \text{times} \\ \text{Estimated District Assessed Value} \\ \text{equals} \\ \text{Amount Raised By Rate Limit} \end{array}$$

This amount plus any local option taxes or bond levies, less the estimate of taxes to be lost, is the amount of tax revenue estimated to be received. If this amount is less than the amount needed for the budget, requirements must be reduced, other sources of revenue found, or additional taxing authority approved by voters.

Expenditures and requirements: by fund

Under the law, budget expenditures and other requirements must be itemized to show all estimated expenses. The estimates may be prepared either by program or organizational unit. Within any fund each expenditure must be detailed and identified, arranged by organizational unit if applicable, and put into one of these major object classifications:

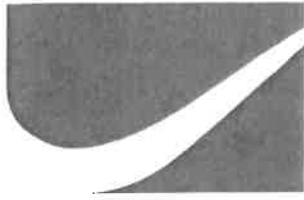
- **Personnel services** includes all salaries, fringe benefits, and miscellaneous costs associated with salary expenditures.
- **Materials and services** includes contractual and other services (example: audit or legal services), materials, supplies, and other charges.
- **Capital outlay** includes acquisition of land, buildings, improvements, machinery, and equipment.

Some special expenditures and requirements do not fit logically into one of these three object classifications. These are put in special categories. The most common special categories are:

- **Debt service** includes repayment of principal and interest on bonds, interest-bearing warrants, and short term loans.
- **Transfers.** An amount to be given as a resource to another fund in the budget.
- **General operating contingencies.** A special amount set aside in the upcoming year for unforeseen expenses.
- **Unappropriated ending fund balance.** A special amount set aside in a budget for use as a resource in the beginning of the next fiscal year after it was budgeted.

Expenditures and requirements: program budgets

Program budgets are prepared differently. Estimates for each program must be arranged by activity and then put into separate object classifications, as already described.



Taxes and budgeting

Many local governments rely heavily on property taxes to finance services they offer. In some cases, services are paid for entirely by property taxes.

The amount and type of tax a local government may levy is limited by the Oregon Constitution and Oregon law. The constitution allows a local government to levy annually the amount that would be raised by its permanent rate limit without further authorization from the voters. Revenue from the permanent rate-limited levy can be used for any purpose.

When a local government has no permanent rate limit or when the rate limit does not provide enough revenue to meet estimated expenditures, the government may request a local option levy from the voters. These levies are in excess of the rate limit and require voter approval. Currently, ESDs cannot use the local option tax. Schools and community colleges can use the local option tax, but the amount they may request is limited.

A local option can be used for general purposes or a specific activity. The levy may be stated as a total dollar amount or rate to be levied uniformly for a period. If the levy is for an operating purpose, the period cannot exceed five years. If the levy is for a capital project, the period cannot exceed 10 years or the life of the capital asset, whichever is less.

A debt service levy is used only to pay principal and interest on bonds. The constitution does not require voters to approve this type of levy each year. That's because voter approval of a bond issue is considered approval of levies necessary to repay bond interest and principal.

By law, some local governments are limited on the total amount of tax they may levy. These limits are computed as a percentage of a local government's property value. For specific examples, consult the *Manual* or the Department of Revenue, Finance and Taxation Unit.

Tax levies not made according to law may be voided by an appeal to the Oregon Tax Court. Appeals can be made by the county assessor, county court, board of commissioners, Oregon Department of Revenue, Tax Supervising and Conservation Commission, or 10 or more interested taxpayers. An appeal must be submitted within 30 days after the local government certifies the tax levy to the county assessor.

In addition, since 1991, the Oregon Constitution has limited the amount of taxes that may be imposed on any property. For any property, the maximum amount of taxes to support the public school system is \$5 per \$1,000 of real market value. The maximum amount of taxes to support other government operations is \$10 per \$1,000 of real market value. Certain types of taxes may not be subject to the limit. See the *Manual* for further information.



Elections and budgeting

Many local governments find that available revenues, including revenue from levies made under the permanent rate limit, are not enough to finance proposed expenditures. In this case, there are two alternatives:

1. Lower the proposed expenditures to equal available revenues, or
2. Schedule a tax levy election to obtain voter approval to levy a local option tax.

All local governments that decide to schedule a levy election are limited to four election dates each year. The levy election must be on one of these dates.

See your county elections officer for more information. The county elections officer publishes election notices, sample ballots, and a list of polling places.

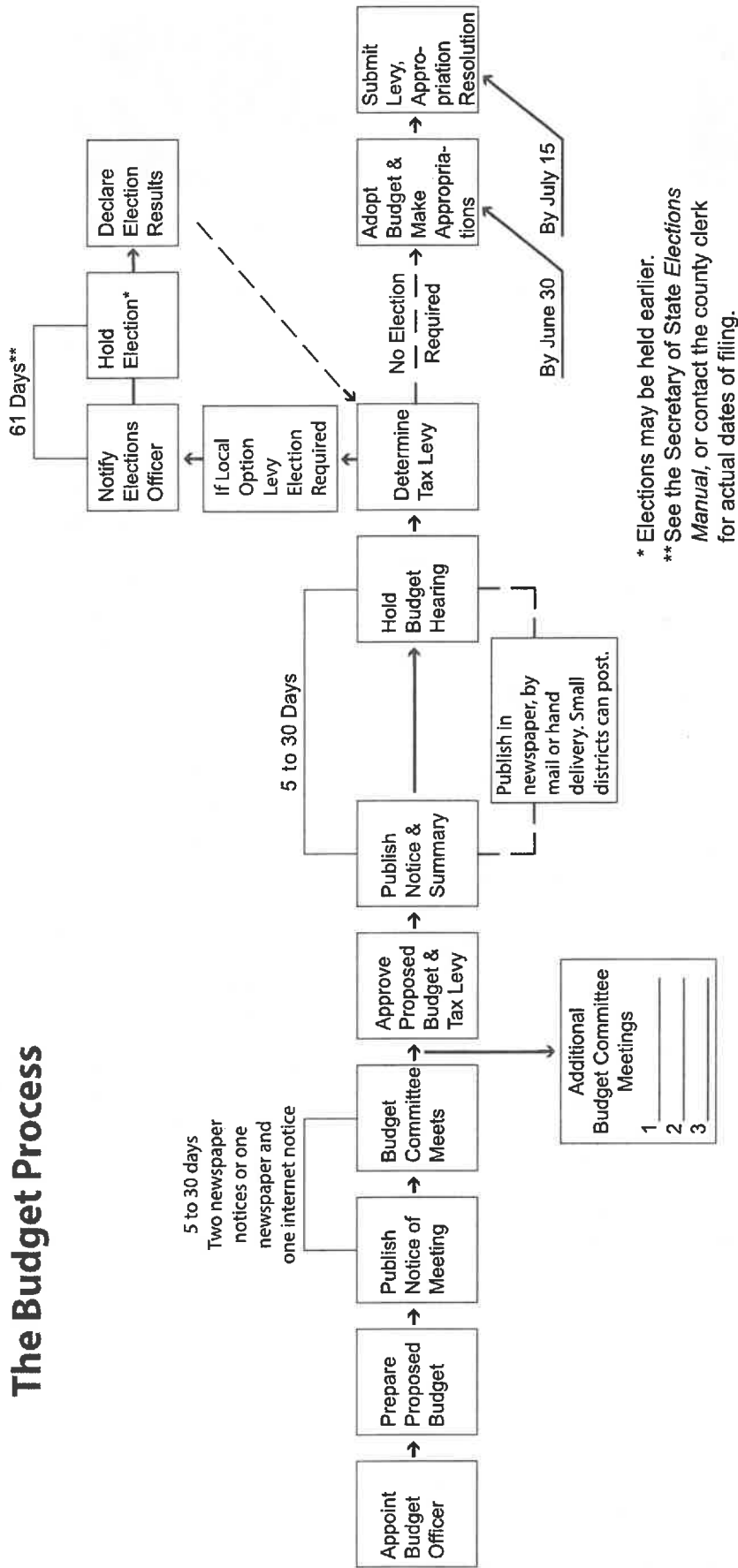
Election dates

- Second Tuesday in March
- Third Tuesday in May
- Third Tuesday in September
- First Tuesday after the first Monday in November

Even if the voters have not yet approved the tax levy before the end of the fiscal year, the governing body must adopt the budget and make appropriations by June 30 to lawfully spend public funds in the new fiscal year. When the district is planning on a tax levy election in September, it must request in writing from the county tax assessor an extension to certify its tax levy. When the tax levy is finally determined, the governing body adopts the resolution to levy taxes and submits its final levy certification to the assessor. If the late levy election failed, the governing body must reduce its budget appropriations to reflect the amount of taxes it actually has authority to levy.

Tax levy ballot language sometimes must contain certain wording or statements required by law or must not exceed other limits. For more details, see the *Manual*, or download a copy of the *Tax Election Ballot Measure Manual* (150-504-421).

The Budget Process



* Elections may be held earlier.
 ** See the Secretary of State *Elections Manual*, or contact the county clerk for actual dates of filing.

16
6



Appropriations and their use

When the nine budget steps are completed and the new fiscal year begins, the governing body works from appropriations. Amounts listed in the appropriation resolution provide authority to spend public funds in the next 12 months. However, appropriations may be made in broader categories than the detail presented in the budget.

District spending is limited to the schedule of appropriations. But what if it is necessary to exceed original appropriations? This may be done after transferring appropriations or preparing a supplemental budget. There are special provisions for exceeding appropriations due to civil disturbance, fire, flood, earthquake, or other calamity.

Appropriation transfers

The governing body's spending authority in existing appropriations may be changed by 1) transferring amounts among existing appropriations in the same fund, or 2) transferring from an existing appropriation in one fund to an existing appropriation category in another fund.

Whenever you need to transfer an appropriation, the governing body must enact a resolution or ordinance providing for the transfer. This enactment must be made before any overexpenditure is incurred. Once a transfer is authorized, the expenditures can be made.

Supplemental budgets

By transferring appropriations, a governing body usually has enough flexibility to carry out the programs prescribed in an adopted budget. But there will be times when an adopted budget gives no authority to make certain expenditures or when revenues are received for which the governing body had no previous knowledge. In these cases it is possible to use a supplemental budget to authorize expenditures or spend additional revenues in a current fiscal year. (There are a few special revenues which may be spent without a supplemental budget.) Supplemental budgets cannot be used to authorize a tax levy.

Local budget law does not contemplate the involvement of the budget committee in adopting supplemental budgets. The governing body may adopt a supplemental budget at a regular public meeting if prior notice is given and the expenditures in the supplemental budget are 10 percent or less than of the budget fund being adjusted. If the expenditures are more, the governing body must

publish a summary of the changes in the supplemental budget and hold a special hearing.

Public officials who spend money unlawfully, in excess of authorized amounts or for purposes not provided by law, are civilly liable. The district attorney or a taxpayer may file suit for return of the money.

For more details, see Oregon Revised Statute 294.471 or the *Manual*.



Audits

The final phase in the budgeting cycle is an audit of the previous fiscal year. This usually is done soon after a new fiscal year begins. Most local governments are subject to Oregon's Local Budget Law. Most of these governments are required to have their accounts and fiscal affairs audited and examined annually.

An audit must be done by the Secretary of State or an auditor certified by the Oregon State Board of Accountancy to conduct municipal audits. The auditor examines financial statements, books, records, and other financial data of your local government. The auditor also will look at any activities that relate to collection, receipt, custody, handling, expenditure, or disbursement of public funds.

Contact the Secretary of State's office, Audits Division for further explanation or questions.



Biennial budgeting

Local governments may budget either on a one-year (fiscal year) or a two-year (biennial) cycle. The governing body may, by ordinance, resolution, or charter, provide that the budget be prepared for a period of 24 months. The biennial budget period begins July 1 and ends June 30 of the second following calendar year. In brief, the differences between fiscal year budgeting and biennial budgeting are:

1. Members of a budget committee who prepare a biennial budget are appointed to four-year terms. The terms of the members should be staggered so that one-fourth of the terms end each year.
2. The budget estimate sheets containing the estimates of resources and expenditures in a biennial budget must show:
 - Actual expenditures for the two budget periods preceding the current budget period,
 - The estimated expenditures for the current budget period, and
 - The estimated expenditures for the ensuing budget period.
3. The summary of the budget as approved by the budget committee that is published along with the notice of the budget hearing will show the proposed budget for a two-year period.
4. If a taxing district adopts biennial budgeting, the budget committee must approve the amount or rate of ad valorem property taxes for each year of the biennium.
5. After the budget committee approves a biennial budget and before the budget is adopted, the governing body may not increase the amount of estimated expenditures for the biennium in any fund by more than \$10,000 or 10 percent, whichever is greater, and may not increase the amount or rate of the tax levies approved by the budget committee for either year of a biennial budget unless the amended budget document is republished and another budget hearing is held. Once the budget is adopted, the tax amount cannot be increased in the second year.
6. If a district adopts a biennial budget, then after the budget hearing and before the June 30 that precedes the start of the budget period, the governing body must pass a resolution or ordinance to adopt the budget and make appropriations for the ensuing 24-month budget period. The governing body must also pass a resolution or ordinance to levy and categorize property taxes for each year of the ensuing budget period.

7. Whether a budget is for a fiscal year or for a biennium, certification of property tax levies and a copy of a resolution or ordinance levying and categorizing taxes for the ensuing year must be submitted to the county assessor every year by July 15.
8. Districts that must submit their budgets to the Department of Revenue or to the Tax Supervising and Conservation Commission must do so only during the first year of a biennial budget period.



Questions and answers

What is a budget committee?

The budget committee is the district's fiscal planning advisory committee. The committee consists of the elected governing body members and an equal number of qualified district voters appointed by the governing body.

Who can serve on a budget committee?

Any qualified voter of the district appointed by the governing body except officers, agents, or employees of the district.

Are budget committee members paid for their work?

Budget committee members cannot receive any compensation for serving as committee members. They may be eligible to receive reimbursement for travel or meal expenses that are incurred as a result of meetings or other authorized committee functions.

How long do members serve?

Citizen budget committee members are appointed by the governing body for three-year terms. Terms are staggered so that approximately one-third of the terms expire each year. Members may be re-appointed for successive terms. If a member resigns, becomes ineligible, or is unable to serve out his or her term of office, the governing body appoints a replacement to complete the term. There is no provision in the law for "alternate" members.

What if no one will serve on the budget committee?

If the governing body is unable to appoint qualified individuals to vacant positions, the budget committee may function with a reduced number of members. For example, if a five-member governing body, after making a good faith effort to seek qualified citizen members, can fill only three of the appointed positions, the budget committee can function with eight members rather than ten. A majority would then be five instead of six. The membership may not be reduced because governing body positions are currently vacant.

Who are the budget committee officers?

Only a presiding officer position is required by law. The presiding officer's duties are to chair budget committee

meetings. The chair can be either an elected or appointed member. Some districts may elect a vice chair to conduct meetings in the presiding officer's absence. The committee should also designate someone to be responsible for keeping an official record of its proceedings. All members of the budget committee have the same degree of authority and responsibility.

What is the budget committee's main function?

In a series of public meetings the budget committee meets to review, discuss, make additions or deletions, and approve the proposed budget presented by the local government's budget officer. Upon completion of its deliberations, the committee approves the budget and sets the tax rate or amount needed to balance the budget.

What are the rules about budget committee meetings?

Budget committee meetings are open to the public. A quorum is required to conduct committee business. A majority of the budget committee membership is required to approve any motion.

Minutes of each meeting are kept. The minutes are the official record of budget committee meetings. It is important that minutes are accurate. The budget process is required by law and districts may need to document that the process was in compliance with state statutes. The approval of the final budget document and the rate or amount of tax to be imposed, in particular, should be in the form of motions with the votes recorded in the minutes.

What happens at the first budget committee meeting?

Generally, the budget committee elects a chair and other officers, receives the budget message, hears patrons, sets dates for future meetings, and adopts rules of order. These rules should establish an operating procedure for the budget review process. The committee may adopt Robert's Rules of Order or establish its own. In any event, the budget committee needs to discuss and agree upon a procedure. The committee may not adopt any rule which would allow it to take official action with approval of less than a majority of its members in agreement.

What happens at subsequent budget meetings?

Generally, the second and other subsequent meetings take place at least one week after the first meeting. This practice allows budget committee members to review the proposed budget document. Budget committee members may wish to make arrangements with the district administrator and/or budget officer to visit district operations during this week, make inquiries about specific budget items, request additional information, or indicate areas of interest they believe should be highlighted at future

meetings. In subsequent meetings, the entire budget is reviewed fund by fund and/or section by section.

At least one meeting must provide the opportunity for the public to ask questions and make comments about the budget. Notification of the first budget committee meeting in which public questions and comments will be heard is required in a newspaper of general circulation, by a first-class mailing to every street address or P.O. box in the district, or by hand delivery to every street address. See Chapter 9 of the *Manual* for more detail on publication requirements.

How many meetings are required?

The number of meetings required varies from year to year and with the unit of government. Some districts meet only once, others may need to meet several times. Factors such as the detail in the budget documents, size of the district, number of funds, presentation of the budget, and the personalities of individual budget committee members will result in various numbers of meetings.

When will I get a copy of the budget?

The budget officer provides copies of the proposed budget at or before the first budget committee meeting, when the budget message is presented by the executive officer.

What other information is available to the budget committee?

The budget committee may request any information required during consideration of the proposed budget from any district officer or employee. The budget committee may also require staff members to attend budget committee meetings. Such requests by the budget committee should be made through the chief administrative officer of the local government and/or budget officer.

How is the material that is presented by the budget officer at the first meeting prepared?

The budgeting process is a continuous cycle that generally begins long before the budget committee meets. Each district has its own procedures for budget review and development. In larger districts, each part of the organization may have its own budget preparation process, in which funding requests for the upcoming fiscal year are developed and then "rolled up" into the total agency budget requirements. By the time the budget committee receives the budget message and budget document, many hours of work have been put into budget development. The budget officer coordinates these efforts with district staff and other administrators.

What is a quorum? What happens if we don't have a quorum at a budget committee meeting?

A quorum is one more than half the total number of the members. If a quorum is not present, the members who

are present may discuss committee business, but no action may be taken.

What if we have a quorum, but cannot get a majority of the members of the budget committee to approve the budget?

Any action by the budget committee requires approval by a majority of the entire committee. For example, if the budget committee has ten members, six are present at a meeting (a quorum), but only five of the six present agree with a motion to approve the proposed budget, then the motion does not pass. It is up to the budget committee to negotiate a budget and tax that is acceptable to a majority of its members.

May I ask questions other than at budget committee meetings?

It could be very helpful and a courtesy to other budget committee members if inquiries are not restricted to committee meetings. Checking with the administrator and/or budget officer between meetings allows members to explore budget items of interest in greater detail than might be practical during committee meetings. Questioning also assists the administration/budget officer by giving an indication of concerns, making it possible to highlight issues that may be of interest to the entire budget committee.

Can I consult with other budget committee members about details in the budget other than at budget committee meetings?

Discussion of the budget committee must always take place in the forum of a public meeting. One of the reasons Oregon uses the budget committee process is to ensure public comment and full disclosure of budget deliberations. It is much better to abide by the spirit of the law and hold all discussions at budget committee meetings.

Can the budget committee add or delete programs or services?

Generally, the budget committee's role is not to directly establish or eliminate specific programs or services. Standards and budget parameters established by the governing body give the budget officer and administrative staff general guidelines for budget development. The budget officer then prepares a budget which reflects the governing body's parameters. This proposed budget is what the budget committee considers during its meetings. Budget committee influence on programs and services is most often exerted at a higher level, when it approves the overall budget and establishes the tax levy.

Having said all that, if a majority of the budget committee agrees, it can add or delete funding for specific services. Public participation at budget committee meetings may

influence budget committee decisions. However, final authority for administration rests with the governing body. The governing body can make changes after the budget committee has approved the budget, although they may have to re-publish the budget and hold another public hearing to do so.

Can the budget committee determine how much an employee is paid?

The budget committee does not approve new personnel, employee contracts or salary schedules, nor does it negotiate salary contracts.* However, the adopted salary schedules, negotiated contracts, and other materials that have a fiscal impact on the budget document may be requested for review by the budget committee. Through its authority, the budget committee may direct the administration to make dollar adjustments (increases or decreases) in the proposed budget.

What happens after all the sections of the budget are presented?

After all presentations are made, all patron input received, and all other related issues discussed, the budget committee approves the budget. The approved budget recommends a level of spending for the year. The approved budget document also specifies the full amount of the property tax levy authority that may be certified to the tax assessor. The governing body may reduce the levy, but the rate or amount of the levy approved by the budget committee cannot be increased without republishing the financial summaries. Approval of the tax levy and the budget should be in the form of a formal motion, with the vote recorded in the minutes of the meeting.

Does the budget committee have any other duties?

At the end of the final meeting where the budget is approved, and the tax levy rate or amount is established, the committee's work is finished as far as local budget law is concerned. Local charters may have additional duties. Frequently, budget committee members express a desire to assist the governing body and administration in any public meetings or appearances concerning the budget. The budget committee may be reconvened by the governing body at a later date in the event the financial conditions in the district change. A meeting for this reason is called at the discretion of the governing body and is not a requirement of the local budget law.

*Note: ORS 204.126 says the county budget committee or TSCC approves changes in the salary of elected county officials.

After the budget is approved by the budget committee and recommended to the governing body, what action does the governing body take?

The governing body must publish a financial summary of the budget that was approved by the budget committee. The notice of the budget hearing is also published with the financial summary. At the public hearing, the governing body hears any citizen input on the approved budget. The governing body may make additional adjustments to the budget that was approved by the budget committee. Following the hearing and no later than June 30, the governing body must adopt the budget, make appropriations, and set the property tax levy rate or amount. If a property tax is required, the governing body must certify the tax to the county assessor no later than July 15.

What if the governing body changes the budget approved by the budget committee in ways that the budget committee does not approve?

The governing body has that right. However, the amount of the estimated expenditure for each fund may not be increased more than 10 percent unless a summary of the revised budget is again published and another public hearing is held. In addition, the total property tax to be levied may not exceed the amount or rate shown in the budget that was approved by the budget committee and published with the notice of the budget hearing without once again publishing the revised budget and holding another public hearing. Of course, budget committee members are free to attend that hearing and voice their opinions of the changes made by the governing body.

What is a supplemental budget?

Districts may find it necessary to prepare a supplemental budget at some point during the fiscal year. Circumstances under which a supplemental budget is authorized are:

- An occurrence, condition, or need arises which was not known at the time the budget was adopted.
- Additional funds are made available after the budget was adopted.

Although the budget committee is usually not involved with supplemental budgeting, the procedures for supplemental budgets are similar to those for the annual budget. If estimated expenditures are being changed by more than 10 percent, these procedures include a public hearing and publishing a notice and budget summary five to 30 days prior to the hearing.

Where can I find the law that governs the creation and operation of budget committees?

Budget committees are required in Oregon's Local Budget Law. This law is found in the Oregon Revised Statutes (ORS) beginning at ORS 294.305.

These statutes as well as additional information can be found on the Department of Revenue website at www.oregon.gov/DOR.

Where can I direct my questions regarding budget committees?

Oregon Department of Revenue
Finance, Taxation and Exemptions
PO Box 14380
Salem OR 97309-5075

Telephone: 503-945-8293
Fax: 503-945-8737
Email: finance.taxation@oregon.gov

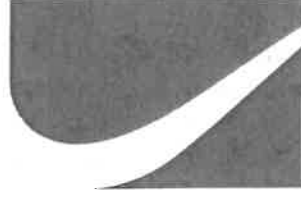


Administration Checklist

- ✓ Gather budget requests.
- ✓ Evaluate budget requests and develop proposed budget.
- ✓ Develop estimates of revenue.
- ✓ Prepare budget proposal.
- ✓ Estimate ad valorem taxes in budget document.
- ✓ Prepare budget message.
- ✓ Publish required notices and budget summary.
- ✓ Provide citizens with information about approved budget.

Budget Committee Checklist

- ✓ Establish a meeting calendar.
- ✓ At first meeting, elect presiding officer (required) and vice chair (optional).
- ✓ At first meeting, establish budget committee procedural rules.
- ✓ At first meeting, receive budget message and proposed budget.
- ✓ Request information.
- ✓ Make budget documents available to any person.
- ✓ Provide opportunities for citizens to ask questions.
- ✓ Approve motion setting the rate or amount of taxes necessary to balance budget.
- ✓ Approve budget and recommend to the governing body.



Glossary

Here are some terms you will use as you work on your budget.

Adopted budget. The financial plan adopted by the governing body which forms a basis for appropriations.

Ad valorem tax. A property tax computed as a percentage of the value of taxable property. See "Assessed value."

Appropriation. Based on an adopted budget, an authorization for spending specific amounts of money for specific purposes during specific periods of time. Presented in a resolution or ordinance adopted by the governing body.

Assessed value. The portion of value of real or personal property that is taxable. It is the lesser of the property's real market value or the constitutional value limit (maximum assessed value—MAV). The value limit may increase 3 percent annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3 percent.

Biennial budget period. A 24-month period beginning July 1 and ending June 30 of the second succeeding year.

Budget. Written report showing the local government's comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year.

Budget committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters from the district.

Budget message. An explanation of the budget and local government's financial priorities. Prepared by or under the direction of the executive officer or presiding officer of the governing body.

Budget officer. Person appointed by the governing body to assemble budget material and information, prepare the proposed budget, and oversee the budget process.

Capital outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

County elections officer. County clerk or registrar of elections.

District. See "Local government."

Expenditures. Decreases in net financial resources if accounts are kept on an accrual or modified accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal year. A 12-month period beginning July 1 and ending June 30.

Fund. A division in a budget segregating independent fiscal and accounting requirements. An entity within a government's financial plan designated to carry on specific activities or to reach certain objectives.

Governing body. County court, board of commissioners, city council, school board, board of trustees, board of directors, or other governing board of a local government.

Line-item budget. The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a department or division.

Local government. Any city, county, port, school district, public, or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.

Municipality. See "Local government."

Ordinance. Written directive or act of a governing body. Has the full force and effect of law within the local government's boundaries, provided it does not conflict with a state statute or constitutional provision. See also "Resolution."

Organizational unit. Any administrative subdivision of a local government, especially one charged with carrying on one or more specific functions (such as a department, office, or division).

Payroll expenses. Health and accident insurance premiums, Social Security and retirement contributions, and civil service assessments, for example.

Permanent rate limit. A district's permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997-1998 or are voter-approved for districts formed in 1997-1998 and later.

Program. A group of related activities to accomplish a major service or function for which the local government is responsible.

Property taxes. Amounts imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied to repay bonded debt.

Proposed budget. Financial and operating plan prepared by the budget officer, submitted to the public and budget committee for review.

Real market value. Value at which a property would be sold by an informed seller to an informed buyer on the appraisal date. Value set on real and personal property as a basis for testing the (Measure 5) constitutional limits.

Reserve fund. Established to accumulate money from one fiscal year to another for a specific purpose.

Resolution. A formal expression of will or intent voted by an official body. Statutes or charter will specify actions that must be made by ordinance and actions that may be by resolution. (For cities, revenue raising measures such as taxes, special assessments, and service charges always require ordinances.) See "Ordinance."

Resources. Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues. Monies received or anticipated by a local government from either tax or nontax sources.

Supplemental budget. Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Cannot be used to increase a tax levy.

Tax levy. Taxes imposed by a local government unit through a rate or amount.

Transfers. Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

Unappropriated ending fund balance. Amount set aside in the budget to be used as a cash carryover to the next year's budget, to provide the local government with a needed cash flow until other money is received. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year it is budgeted unless there is a significant calamity or natural disaster.

Where to get help preparing your local budget

Finance, Taxation and Exemptions..... 503-945-8293
Emailfinance.taxation@oregon.gov

Each year the Department of Revenue makes available a booklet that contains forms and instructions for summarizing your district's budget for publication and certifying the tax levies to the assessor. These forms meet the minimum requirements of local budget law and are free of charge.

The forms are available each year beginning in January on the department's website at www.oregon.gov/dor.

The booklet is available upon request by contacting the Finance, Taxation and Exemptions Unit by telephone, email, or at the address below. If you would like a copy sent to you, please request your copy no later than November 15.

Finance, Taxation and Exemptions Unit
Oregon Department of Revenue
PO Box 14380
Salem OR 97309-5075

Your district may also computer-generate the budget detail and publication forms based upon your district's own computer formatting.

Have questions? Need help?

General tax information..... www.oregon.gov/dor
Salem..... 503-378-4988
Toll-free from an Oregon prefix..... 1-800-356-4222

Asistencia en español:

En Salem o fuera de Oregon..... 503-378-4988
Gratis de prefijo de Oregon 1-800-356-4222

TTY (hearing or speech impaired; machine only):
Salem area or outside Oregon 503-945-8617
Toll-free from an Oregon prefix..... 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers above for information in alternative formats.

CHEHALEM PARK AND RECREATION DISTRICT

2023-2024 BUDGET CALENDAR

DECEMBER 01, 2022	APPOINT BUDGET OFFICER AND ADOPT BUDEGET CALENDAR. DISCUSS APPOINTMENT OF BUDGET COMMITTEE MEMBERS.
JANUARY 26, 2023	APPOINT BUDGET COMMITTEE MEMBERS.
JANUARY 27, 2023	PUBLISH ADVERTISEMENT FOR BUDGET MEMBERS IF NEEDED AND POST ON WEB SITE.
FEBRUARY 17 2023	DEADLINE FOR APPLICATIONS FOR BUDGET COMMITTEE IF NEEDED.
FEBRUARY 23, 2023	APPOINT BUDGET COMMITTEE MEMBERS. (IF NEEDED)
MARCH 1, 2023	STAFF BUDGET TO SUPERINTENDENT
MARCH 3, 2023	NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING SENT TO NEWBERG GRAPHIC, MUST INCLUDE WEB SITE.
MARCH 08, 2023	PUBLISH NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING.
MARCH 08, 2023	POST NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING ON CHEHALEM PARK AND RECREATION DISTRICT WEB SITE CPRDNEWBERG.ORG.
MARCH 24, 2023	BUDGET DELIVERED TO BUDGET COMMITTEE AND BOARD MEMBERS. BUDGET AVAILABLE TO PUBLIC AT 125 S. ELLIOTT ROAD NEWBERG, OREGON.

- APRIL 4, 2023** **BUDGET COMMITTEE MEETING 6 P.M. AT 125 S ELLIOTT ROAD IN THE ADMINISTRATIVE BUILDING. PUBLIC INPUT WILL BE WELCOMED AT THIS MEETING. BUDGET APPROVED.**

- APRIL 5-7, 2023** **ADDITIONAL, BUDGET COMMITTEE MEETINGS IF NEEDED AT 6 P.M. AT 125 S ELLIOTT ROAD IN THE ADMINISTRATIVE BUILDING. PUBLIC INPUT WILL BE WELCOMED IF MEETINGS NECESSARY AND HELD. BUDGET APPROVED.**

- APRIL 21, 2023 NOTICE OF BUDGET SUMMARY AND NOTICE OF PUBLIC BUDGET HEARING SENT TO NEWBERG GRAPHIC.

- APRIL 26, 2023 PUBLISH BUDGET SUMMARY AND NOTICE OF PUBLIC BUDGET HEARING. MUST INCLUDE WEB SITE.

- APRIL 26, 2023 POST BUDGET SUMMARY AND NOTICE OF PUBLIC BUDGET HEARING ON CHEHALEM PARK AND RECREATION DISTRICT WEB SITE.

- MAY 25, 2023** **PUBLIC BUDGET HEARING 6 P.M. AT 125 S ELLIOT ROAD IN ADMINISTRATIVE BUILDING.**

- JUNE 22, 2023** **ADOPT 2023-2025 BUDGET, MAKE APPROPRIATIONS AND IMPOSE AND CATEGORIZE TAXES BY RESOLUTIONS.**

- JULY 7, 2023 SUBMIT BUDGET AND RESOLUTIONS TO COUNTY CLERK AND SUBMIT TO COUNTY ASSESSOR TAX CERTIFICATION DOCUMENTS.

DATES IN BOLD ARE THE PUBLIC MEETING DATES.

To: Budget Committee Members
From: Don Clements, Budget Officer
Date: March 19, 2023
Subject: Budget Message 2023-24

The proposed budget for the fiscal year beginning July 1, 2023 and ending June 30, 2024 is submitted for your consideration.

The budget is balanced and reflects a stable operation of the existing demands and slightly expanded services for the District citizens. The expanded services have been in additional personnel and facility development (Trails, Soccer Complex and Neighborhood Playgrounds).

There are no major expanded services being budgeted for next year. The District is organized into two sections: Basic Services and Special Services. The debt payment of the development of the golf course, land purchase on highway 219, and fitness center renovation from the General Fund was shifted to the System Development Fund. In 2019-20 the front desk personnel at the aquatic/fitness center was shifted from Aquatic Department to Administration Department. We have created two new positions in Administration Department: Assistant Superintendent and Evening Lead Reception. We eliminated the Park Director position in the 2022-23 Budget. The Park Director position was reduced to Park/Horticulture Specialist. In the 2023-34 budget we added the position of Park/Golf Maintenance Specialist.

The District has total of 17 departments. Six of those departments are considered Basic Service funded by taxes and some fees and charges. Basic service is defined as services available to all participants at no fee attached. Examples of this service are play grounds, trails, tennis courts, fields. Special Service is defined as services available for a fee. Examples are swim lessons, youth and adult sports and any program requiring special instructions. The District has not turned anyone away because they were unable to pay.

A comparative expenditure experience for the departments in the General Fund is briefly summarized as follows:

BASIC SERVICES

There are six (6) departments that are considered Basic Services. These are to be funded from taxes received. The six (6) departments are Administration, Parks, Golf Course Maintenance, Acquisition and Development, Transfers and Contingency.

ADMINISTRATION	BUDGETED	PROPOSED	CHANGE
	2022-23	2023-24	
Personnel Services	\$849,591.00	\$908,317.00	\$ 58,726.00
Materials and Services	\$254,954.00	\$254,954.00	\$ 0.00
TOTAL	\$1,104,545.00	\$1,163,271.00	\$ 58,726.00

HIGHLIGHTS: The major difference in Personnel Services is added position. Materials and Services had no increase. The total increase was 5%.

PARKS	BUDGETED	PROPOSED	CHANGE
	2022-23	2023-24	
Personnel Services	\$1,194,799.00	\$1,053,105.00	\$ (141,694.00)
Materials and Services	\$1,140,174.00	\$1,230,200.00	\$ 90,026.00
TOTAL	\$2,334,973.00	\$2,283,305.00	\$ (51,668.00)

HIGHLIGHTS: There is no increase in Personnel Services. Part time & Temporary salaries were decreased. In Materials and Services the increase was 7.4%.

GOLF COURSE MAINTENANCE

	BUDGETED	PROPOSED	CHANGE
	2022-23	2023-24	
Personnel Services	\$501,132.00	\$544,048.00	\$ 42,916.00
Materials and Services	\$583,557.00	\$603,623.00	\$ 20,066.00
TOTAL	\$1,084,689.00	\$1,147,671.00	\$ 62,982.00

HIGHLIGHTS: Personnel Services increased due to staffing changes. A new position was created and Part time was decreased. Material and Services increased slightly. The increase was 6%.

ACQUISITION AND DEVELOPMENT

	BUDGETED	PROPOSED	CHANGE
	2022-23	2023-24	
Repair and Replacement	\$962,172.00	\$ 881,454.00	\$ (80,718.00)
New Development	\$ 0.00	\$4,300,000.00	\$ 4,300,000.00
TOTAL	\$962,172.00	\$5,181,454.00	\$ 4,219,282.00

HIGHLIGHTS: This includes funds for new equipment needed for operation. Funds for new development are also included. This area is where we concentrate all the repair and replacement needed for the District. The new development is the new soccer complex and the trail phase one that connects Newberg and Dundee along the Bypass.

TRANSFERS

	BUDGETED	PROPOSED	CHANGE
	2022-23	2023-24	
TRANSFER LOAN FUND	\$ 0.00	\$ 0.00	\$ 0.00

HIGHLIGHTS: These funds are transferred to cover short-term and long-term loans. We anticipate no short-term loans for operation, and long-term loans were transferred to SDC Fund.

CONTINGENCY	BUDGETED	PROPOSED	CHANGE
	2022-23	2023-24	
FOR UNFORESEEN	<u>\$ 100,000.00</u>	<u>\$117,902.00</u>	<u>\$ 117,902.00</u>
TOTAL	\$ 100,000.00	\$117,171.00	\$ 17,902.00

HIGHLIGHTS: Revenue needed for unforeseen expenses. We have budget this amount for years and had no problems.

<u>TOTAL BASIC SERVICE</u>	BUDGETED	PROPOSED	CHANGE
	2022-23	2023-24	
Personnel Services	\$2,545,522.00	\$2,505,470.00	\$ (40,052.00)
Materials and Services	<u>\$1,978,685.00</u>	<u>\$2,088,777.00</u>	<u>\$ 110,092.00</u>
TOTAL	\$4,524,207.00	\$4,594,247.00	\$ 70,040.00

HIGHLIGHTS: The overall increase in basic services for Personnel Services and Materials and Services is 1.5%. The Basic Services Department is funded primarily through taxes. There was a much larger increase in new development. Repair and Replacement decreased slightly. Contingency increased 17%.

SPECIAL SERVICES

There are eleven (11) departments that are considered Special Services. These are to be funded from fees and charges received. The eleven (11) departments are Aquatics, Adult Sports, Youth Sports, Classes/Special Activities, Playgrounds & Centers, Community Center/Scout House, Community Schools, Golf Course Operation, Concessions, PreSchool and Other Departments.

AQUATICS	BUDGETED	PROPOSED	CHANGE
	2022-23	2023-24	
Personnel Services	\$780,450.00	\$841,191.00	\$ 60,741.00
Materials and Services	<u>\$527,470.00</u>	<u>\$635,570.00</u>	<u>\$ 108,100.00</u>
TOTAL	\$1,307,920.00	\$1,476,761.00	\$ 158,841.00

HIGHLIGHTS: Personnel Services increased due to pay increases and staffing increase of 4.18 FTE. The major increase in Material and Services was in utilities. There were minor increases in other areas of Material and Services. The increase was 12%.

ADULT SPORTS	BUDGETED	PROPOSED	CHANGE
	2022-23	2023-24	
Personnel Services	\$ 71,034.00	\$ 23,753.00	\$ (47,281.00)
Materials and Services	<u>\$ 45,885.00</u>	<u>\$ 48,525.00</u>	<u>\$ 2,640.00</u>
TOTAL	\$ 116,919.00	\$ 72,278.00	\$ (44,641.00)

HIGHLIGHTS: Personnel Services decreased due to less part time salaries. The major increase in Material and Services was in supplies and program contracts.

YOUTH SPORTS	BUDGETED	PROPOSED	CHANGE
	2022-23	2023-24	
Personnel Services	\$277,853.00	\$264,721.00	\$ (13,132.00)
Materials and Services	<u>\$209,037.00</u>	<u>\$216,711.00</u>	<u>\$ 7,674.00</u>
TOTAL	\$486,890.00	\$481,432.00	\$ (5,458.00)

HIGHLIGHTS: Personnel Services decreased due to decrease in part time staff. Material and Services major increase was in program contracts.

CLASSES/SPECIAL ACTIVITIES

	BUDGETED	PROPOSED	CHANGE
	2022-23	2023-24	
Personnel Services	\$117,078.00	\$112,930.00	\$ (4,148.00)
Materials and Services	<u>\$ 44,650.00</u>	<u>\$ 53,350.00</u>	<u>\$ 8,700.00</u>
TOTAL	\$161,728.00	\$166,280.00	\$ 4,522.00

HIGHLIGHTS: Personnel Service decrease was due to decrease in part time salaries. Materials and Services major increase was in program contracts. The increase was 3%.

PLAYGROUNDS & CENTERS

	BUDGETED	PROPOSED	CHANGE
	2022-23	2023-24	
Personnel Services	\$572,825.00	\$522,047.00	\$ (50,778.00)
Materials and Services	<u>\$106,915.00</u>	<u>\$134,215.00</u>	<u>\$ 27,300.00</u>
TOTAL	\$679,740.00	\$656,262.00	\$ (23,478.00)

HIGHLIGHTS: Personnel Service decreased due to decrease in part time salaries. Material and Services increased due to increase in fees for registration.

COMMUNITY CENTER/SCOUT HOUSE

	BUDGETED	PROPOSED	CHANGE
	2023-23	2023-24	
Personnel Services	\$121,044.00	\$121,240.00	\$ 196.00
Materials and Services	<u>\$109,840.00</u>	<u>\$121,700.00</u>	<u>\$ 11,860.00</u>
TOTAL	\$230,884.00	\$242,940.00	\$ 12,056.00

HIGHLIGHTS: Personnel Services increased slightly. Material and Services increased mostly in utilities. The increase was 5%.

COMMUNITY SCHOOLS

	BUDGETED	PROPOSED	CHANGE
	2022-23	2023-24	
Personnel Services	\$ 60,379.00	\$ 58,199.00	\$ (2,180.00)
Materials and Services	<u>\$ 26,075.00</u>	<u>\$ 31,250.00</u>	<u>\$ 5,175.00</u>
TOTAL	\$ 86,454.00	\$ 89,449.00	\$ 2,995.00

HIGHLIGHTS: Personnel Services decreased due to decrease in part time salaries. Material and Services increased in program contracts. The increase was 4%.

GOLF OPERATIONS	BUDGETED 2022-23	PROPOSED 2022-23	CHANGE
Personnel Services	\$535,040.00	\$511,638.00	\$ (23,402.00)
Materials and Services	<u>\$398,827.00</u>	<u>\$438,392.00</u>	<u>\$ 39,565.00</u>
TOTAL	\$933,867.00	\$949,940.00	\$ 16,073.00

HIGHLIGHTS: Personnel Services decreased due to decrease in part time salaries.

Material and Services increased in utilities. The increase was 2%

CONCESSIONS	BUDGETED 2022-23	PROPOSED 2023-24	CHANGE
Personnel Services	\$33,302.00	\$32,571.00	\$ (731.00)
Materials and Services	<u>\$23,490.00</u>	<u>\$23,940.00</u>	<u>\$ 0.00</u>
TOTAL	\$57,242.00	\$56,511.00	\$ (731.00)

HIGHLIGHTS: This is budgeted in case we need to run concessions. We currently contract out this service. This is budgeted in case of emergency and the contract is cancelled. We budgeted about the same as last year.

PRESCHOOL	BUDGETED 2022-23	PROPOSED 2023-24	CHANGE
Personnel Services	\$78,032.00	\$80,340.00	\$ 2,308.00
Materials and Services	<u>\$16,360.00</u>	<u>\$17,655.00</u>	<u>\$ 1,295.00</u>
TOTAL	\$94,392.00	\$97,995.00	\$ 3,603.00

HIGHLIGHTS: Personnel Services increased due to increase in part time salaries.

Materials and Services increased in professional & contract services and utilities. The increase was 4%.

OTHER DEPARTMENTS	BUDGETED 2022-23	PROPOSED 2023-24	CHANGE
Personnel Services	\$ 0.00	\$ 0.00	\$ 0.00
Materials and Services	<u>\$51,500.00</u>	<u>\$51,500.00</u>	<u>\$ 0.00</u>
TOTAL	\$51,500.00	\$51,500.00	\$ 0.00

HIGHLIGHTS: These are passing through accounts. We budget and only spend funds if funds come in. We also use these funds for transfers when money is available.

<u>TOTAL SPECIAL SERVICE</u>	BUDGETED 2022-23	PROPOSED 2023-24	CHANGE
Personnel Services	\$2,647,037.00	\$2,568,630.00	\$ (78,407.00)
Material and Services	<u>\$1,560,499.00</u>	<u>\$1,772,718.00</u>	<u>\$212,219.00</u>
TOTAL	\$4,207,536.00	\$4,341,348.00	\$133,812.00

HIGHLIGHTS: The overall increase is 4%. The Special Service departments are funded primarily from fees and charges.

GENERAL FUND EXPENDITURE SUMMARY

GENERAL FUND EXPEND.	BUDGETED 2022-23	PROPOSED 2023-23	CHANGE
Personnel Services	\$5,192,559.00	\$5,074,100.00	\$ (118,459.00)
Material and Services	\$3,539,184.00	\$3,861,495.00	\$ 322,311.00
Capital Outlay	\$ 962,172.00	\$5,181,454.00	\$4,219,282.00
Transfers	\$ 0.00	\$ 0.00	\$ 0.00
Contingency	\$ 100,000.00	\$ 117,902.00	\$ 17,902.00
TOTAL	\$9,793,915.00	\$14,234,951.00	\$4,441,036.00

HIGHLIGHTS: The General Fund increased 32%. Personnel Services decreased 2%. The Material and Services increased 9%. Capital Outlay increased 99%.

GENERAL FUND REVENUE SUMMARY

<u>GENERAL FUND REVENUE</u>	BUDGETED 2022-23	PROPOSED 2023-24	CHANGE
TAXES	\$3,587,157.00	\$3,685,025.00	\$ 97,868.00
FEES & CHARGES	\$3,859,006.00	\$4,469,926.00	\$ 61,092.00
BEGINNING BALANCE	\$2,116,377.00	\$6,000,000.00	\$3,883,623.00
INTEREST & OTHER	\$ 80,000.00	\$ 80,000.00	\$ 0.00
TOTAL	\$9,793,915.00	\$14,234,951.00	\$ 390,182.00

HIGHLIGHTS: Increase in TAXES about 3%. Fees & Charges has been budgeted to increase about 14%. Beginning Balance and interest has been budgeted to increase 64%.

SUMMARY OF OTHER FUNDS

EQUIPMENT AND MAJOR MAINTENANCE FUND

	BUDGETED 2022-23	PROPOSED 2023-24	CHANGE
Expenditures	\$ 0.00	\$ 0.00	\$ 0.00
Revenues	\$ 0.00	\$ 0.00	\$ 0.00

HIGHLIGHTS: This fund was for emergencies. If a boiler at the pool or roof needs to be replaced quickly, this fund could be used. We never used this fund and closed it. We have to show this fund for three years after we closed the fund.

SYSTEM DEVELOPMENT FUND

	BUDGETED 2022-23	PROPOSED 2023-24	CHANGE
Expenditures	\$2,802,500.00	\$4,715,319.00	\$1,912,819.00
Revenues	\$2,802,500.00	\$4,715,319.00	\$1,912,819.00

HIGHLIGHTS: This fund is used to develop parks and facilities. The fund may not be used for operation. The board did increase the SDCs. Our ending balance is up. These are the reasons for the increase. We also transferred the loan payments to this fund.

LOAN SERVICE FUND

	BUDGETED 2022-23	PROPOSED 2023-24	CHANGE
Expenditures	\$ 34,888.00	\$ 34,601.00	\$ (287.00)
Revenue	\$ 34,888.00	\$ 34,601.00	\$ (287.00)

HIGHLIGHTS: This fund was used to pay short and long-term loans. We had four outstanding loans presently. The major construction projects we borrowed money for included:

1. Construction of first nine holes at golf course (loan ends 2024-25)
2. Construction of second nine (loan ends 2025-26) Refinanced 2018
3. Purchase of property (loan ends 2021-22) Refinanced 2018
4. Borrowed to build the fitness center renovation in 2018.

The purchase of the property is paid. We will only have three projects left.

We moved the expense to SDC Fund.

DEBT SERVICE FUND

	BUDGETED 2022-23	PROPOSED 2023-24	CHANGE
Expenditures	\$1,355,225.00	\$1,371,725.00	\$ 16,500.00
Revenue	\$1,355,225.00	\$1,371,725.00	\$ 16,500.00

HIGHLIGHTS: This fund is mandated by budget law. This is the tax paid for the \$19.9 million-dollar bond measure. The amount needed is \$1,371,725. The collection rate is 95.8%, which \$1,429,338.00 will be needed.

CAPITAL PROJECT FUND

	BUDGETED 2022-23	PROPOSED 2023-24	CHANGE
Expenditures	\$ 0.00	\$ 0.00	\$ 0.00
Revenue	\$ 0.00	\$ 0.00	\$ 0.00

HIGHLIGHTS: This fund was mandated by budget law. This is the money received from the \$19.9 million dollar bond measure. We borrowed \$5.9 million to finish the pool and fitness center. We transferred all money left to SDC Fund. We will show the fund for three years after closing. The reason for closing the fund was the bank charges were \$200.00 a month.

GRAND TOTAL SUMMARY OF ALL FUNDS

	BUDGETED 2022-23	PROPOSED 2023-24	CHANGE
EXPENDITURES	\$13,985,528.00	\$20,356,596	\$6,371,068.00
REVENUES	\$13,985,528.00	\$20,356,596	\$6,371,068.00

HIGHLIGHTS: The grand total of all funds budgeted increased 32%.

FUND: GENERAL

FUND SUMMARY

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET		PROPOSED	APPROVED	ADOPTED
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23			2023-24	2023-24	2023-24
\$704,640	\$1,020,898	\$1,178,474	\$1,906,967	\$2,019,476	\$3,439,008	\$4,671,396	\$2,116,377		REVENUES	\$6,000,000		
\$2,618,333	\$2,794,065	\$2,886,199	\$3,031,380	\$3,157,457	\$3,299,304	\$3,422,118	\$3,587,157		BEGINNING BALANCE	\$3,685,020		
\$3,111,438	\$2,945,695	\$2,997,844	\$3,289,058	\$2,874,563	\$3,081,023	\$3,948,920	\$4,010,381		TAXES	\$4,489,931		
\$5,983	\$13,644	\$35,404	\$59,270	\$486,592	\$192,519	\$138,311	\$30,000		FEES & CHARGES	\$30,000		
\$64,476	\$42,426	\$360,825	\$78,684	\$200,248	\$46,138	\$150,209	\$50,000		GRANTS & INTEREST	\$50,000		
\$	\$	\$	\$111,559	\$	\$	\$	\$		LOANS, MISC. & DONATIONS	\$50,000		
\$6,504,870	\$6,816,728	\$7,458,746	\$8,476,918	\$8,738,336	\$10,057,992	\$12,330,954	\$9,793,915		TRANSFER/ADJUSTMENT	\$		
									TOTAL - REVENUES	\$14,234,951	\$0	\$0
\$415,482	\$445,820	\$423,491	\$484,774	\$478,774	\$611,353	\$670,621	\$1,104,545		EXPENDITURE	\$1,163,271		
\$1,961,574	\$1,964,959	\$1,912,886	\$2,128,685	\$1,895,569	\$2,157,771	\$2,405,007	\$3,419,662		ADMINISTRATION	\$3,430,976		
\$2,141,178	\$2,084,250	\$2,241,694	\$2,670,772	\$2,516,418	\$2,427,152	\$2,692,034	\$4,207,536		PARKS	\$4,341,368		
\$352,390	\$431,513	\$367,189	\$102,066	\$214,027	\$189,660	\$557,598	\$962,172		RECREATION	\$5,181,434		
\$613,347	\$711,712	\$606,519	\$1,071,145	\$194,540	\$660	\$0	\$100,000		DEVELOP., IMPROVE. & ACQUISITION	\$117,902		
\$5,483,971	\$5,638,254	\$5,551,779	\$6,457,442	\$5,299,328	\$5,386,596	\$6,325,260	\$9,793,915		CONTINGENCY & LOANS/ADJUSTMENT			
									TRANSFERS DEBT & MAJOR MAINT.			
\$1,020,899	\$1,178,474	\$1,906,967	\$2,019,476	\$3,439,008	\$4,671,396	\$6,005,694	\$0		TOTAL - EXPENDITURES	\$14,234,951	\$0	\$0
									ENDING BALANCE	\$0	\$0	\$0

FUND: RESERVE FOR EQUIPMENT & MAJOR MAINTENANCE

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET		PROPOSED	APPROVED	ADOPTED	
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23		2023-24	2023-24	2023-24	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		BEGINNING BALANCE	\$0	\$0	\$0
									TRANSFER FROM			
									INTEREST			
									TOTAL - REVENUE	\$0	\$0	\$0
									EXPENDITURES			
									MAINTENANCE & EQUIPMENT			
									OTHERS			
									TOTAL - EXPENDITURES	\$0	\$0	\$0
									ENDING BALANCE	\$0	\$0	\$0

FUND: SYSTEM DEVELOPMENT

FUND SUMMARY

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	REVENUES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2021-22	2022-23		2023-24	2023-24	2023-24
\$342,551	\$274,632	\$347,665	\$1,346,771	\$2,336,308	\$2,311,332	\$1,941,451	\$2,000,000	\$3,890,319	\$1,941,451	\$2,000,000	BEGINNING BALANCE	\$3,890,319		
\$222,488	\$234,844	\$1,394,983	\$1,044,633	\$714,872	\$702,947	\$3,007,034	\$650,000	\$650,000	\$3,007,034	\$650,000	CITY OF NEWBERG	\$650,000		
\$22,066	\$7,906	\$30,868	\$89,449	\$48,963	\$24,241	\$83,678	\$75,000	\$75,000	\$83,678	\$75,000	CITY OF DUNDEE	\$75,000		
\$46,525	\$37,238	\$140,343	\$77,123	\$44,497	\$159,034	\$113,976	\$75,000	\$75,000	\$159,034	\$75,000	COUNTY OF YAMHILL	\$75,000		
\$2	\$4	\$40	\$4,771	\$542,260	\$12,050	\$16,457	\$2,500	\$25,000	\$12,050	\$2,500	INTEREST & TRANSFERRED IN	\$25,000		
\$632,632	\$554,624	\$1,913,899	\$2,562,747	\$3,686,900	\$3,209,604	\$5,162,596	\$2,802,500	\$4,715,319	\$5,162,596	\$2,802,500	TOTAL - REVENUE	\$4,715,319	\$0	\$0
											EXPENDITURES			
\$356,000	\$206,959	\$567,128	\$226,439	\$765,746	\$322,517	\$330,754	\$2,005,970	\$3,924,340	\$322,517	\$2,005,970	ACQUISITION/DEVELOPMENT/PLANNING	\$3,924,340		
\$356,000	\$206,959	\$567,128	\$226,439	\$609,822	\$945,636	\$941,523	\$796,530	\$790,979	\$945,636	\$796,530	TRANSFER LOAN SERVICE FUND	\$790,979		
											TOTAL - EXPENDITURES	\$4,715,319	\$0	\$0
\$274,632	\$347,665	\$1,346,771	\$2,336,308	\$2,311,332	\$1,941,451	\$3,890,319	\$0	\$0	\$1,941,451	\$3,890,319	ENDING BALANCE	\$0	\$0	\$0
FUND: LOAN SERVICE														
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2021-22	2022-23		2023-24	2023-24	2023-24
\$30,643	\$30,867	\$31,269	\$31,992	\$32,882	\$33,567	\$33,703	\$34,628	\$34,301	\$33,567	\$34,628	TAXES COLLECTED ON BOND	\$34,301		
\$610,847	\$611,713	\$606,519	\$937,470	\$194,540	\$796	297.58	\$260	\$300	\$611,713	\$937,470	BEGINNING BALANCE	\$300		
\$641,714	\$642,982	\$638,511	\$970,352	\$228,107	\$34,363	\$34,001	\$34,888	\$34,601	\$638,511	\$970,352	LOAN FOR ACQUISITION & DEVELOP.	\$34,601		
\$224	\$402	\$723	\$890	\$685	\$796		\$260		\$402	\$890	GRANT, INTEREST & OTHER TRANSF	\$34,601		
											TOTAL - REVENUE	\$34,601	\$0	\$0
\$610,847	\$611,713	\$606,519	\$937,470	\$194,540	\$660	\$0	\$34,888	\$34,601	\$660	\$34,888	EXPENDITURE	\$34,601		
											LOAN PRINCIPALS AND INTEREST			
											AO OF PROP & BLD			
											DEVELOPMENT OF CENTRAL			
											DEVELOPMENT OF GOLF COURSE			
\$30,867	\$31,269	\$31,992	\$32,882	\$33,567	\$33,703	\$34,001	\$0	\$0	\$31,269	\$32,882	TOTAL - EXPENDITURE	\$0	\$0	\$0
											ENDING BALANCE	\$0	\$0	\$0

FUND: DEBT SERVICE

FUND SUMMARY

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET		PROPOSED	APPROVED	ADOPTED
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23		BUDGET	BUDGET	BUDGET
										2023-24	2023-24	2023-24
\$1,168,064	\$	(\$27,674)	\$14,229	\$56,809	(\$212,285)	(\$56,990)	\$38,503	\$1,437,142	REVENUES	\$1,371,725		
		\$5,815	\$158	\$45,304	\$16,359	\$34,967	\$6,037		BEGINNING BALANCE			
		\$-	\$-	\$58,388	\$58,388	\$0	\$0		INTEREST/MISC			
									TRANSFERS FROM OTHER FUNDS			
									PREVIOUSLY LEVIED TAXES			
									TAXES TO BE LEVIED DEBT SERV			
									COMPRESSION LOSS			
									94.3% COUNTY COLLECTION RATE			
									TAXES TO BE RECEIVED	\$1,429,388		
\$1,175,316	\$1,252,208	\$1,314,947	\$1,426,031	\$1,241,672	\$1,352,478	\$1,622,239	\$1,355,225	\$1,355,225	TOTAL REVENUE	\$1,371,725	\$0	\$0
									EXPENDITURES			
\$420,000	\$	-	-	\$620,000	\$620,000				BOND PRINCIPAL POOL			
\$782,990	\$1,237,979	\$1,258,138	\$1,276,757	\$678,662	\$1,313,975	\$1,335,974	\$1,355,225	\$1,355,225	BOND INTEREST POOL	\$1,371,725	\$0	\$0
									LOAN REPAYMENT			
									ENDING BAL			
									Adjustment / uncollectible			
\$1,202,990	\$1,237,979	\$1,258,138	\$1,638,316	\$1,298,662	\$1,313,975	\$1,335,974	\$1,335,974	\$1,355,225	TOTAL EXPENDITURES	\$1,371,725	\$0	\$0
(\$27,674)	\$14,229	\$56,809	(\$212,285)	(\$56,990)	\$38,503	\$286,266		\$0	ENDING BALANCE	\$0	\$0	\$0

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FUND: CAPITAL PROJECT

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET		PROPOSED	APPROVED	ADOPTED
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23		BUDGET	BUDGET	BUDGET
										2023-24	2023-24	2023-24
\$20,043,521	\$19,349,220	\$11,916,721	\$6,023,323	\$620,085	\$620,085				REVENUES			
\$155,741	\$184,078	\$64,239	\$32,657	\$3,601	\$3,601				CASH ON HAND			
\$2,500	\$137,330	\$7,994,712	\$133,675	\$-	\$-				INTEREST			
									TRANSFERRED IN			
									Other Income Sources/Adjustments			
\$20,201,762	\$19,670,628	\$19,975,672	\$6,763,221	\$723,686	\$0	\$0	\$0	\$0	TOTAL REVENUE	\$0	\$0	\$0
									EXPENDITURES			
\$852,542	\$7,753,907	\$13,952,349	\$6,143,136	\$238,804	\$484,882				CAPITAL OUTLAY POOL			
									TRANSFERRED OUT			
\$852,542	\$7,753,907	\$13,952,349	\$6,143,136	\$723,686	\$0	\$0	\$0	\$0	TOTAL EXPENDITURES	\$0	\$0	\$0
\$19,349,220	\$11,916,721	\$6,023,323	\$620,085	\$0	\$0	\$0	\$0	\$0	ENDING BALANCE	\$0	\$0	\$0

INCOME SUMMARY

FUND: GENERAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED	BUDGET	APPROVED BUDGET	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24	2023-24
REVENUES	\$ 2,534,067	\$ 2,673,584	\$ 2,700,691	\$ 2,848,864	\$ 3,011,155	\$ 2,947,001	\$ 3,322,512	\$ 3,462,157	\$ 3,322,512	\$ 3,462,157	\$ 3,462,157	\$ 3,585,025	\$ 3,585,025	\$ 3,585,025	\$ 3,585,025
CURRENT TAXES	\$ 84,286	\$ 120,481	\$ 185,508	\$ 182,516	\$ 148,302	\$ 352,303	\$ 99,606	\$ 125,000	\$ 99,606	\$ 125,000	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
PRIOR TAXES	\$ 704,640	\$ 1,020,898	\$ 1,178,474	\$ 1,906,967	\$ 2,019,476	\$ 3,439,008	\$ 4,671,396	\$ 2,116,377	\$ 4,671,396	\$ 2,116,377	\$ 2,116,377	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
BEGINNING BALANCE	\$ 500,880	\$ 447,916	\$ 493,614	\$ 877,036	\$ 853,644	\$ 456,308	\$ 1,064,053	\$ 1,009,225	\$ 1,064,053	\$ 1,009,225	\$ 1,009,225	\$ 1,285,156	\$ 1,285,156	\$ 1,285,156	\$ 1,285,156
POOL RECEIPTS	\$ 2,610,578	\$ 2,497,779	\$ 2,504,230	\$ 2,412,022	\$ 2,020,919	\$ 2,624,715	\$ 2,884,868	\$ 3,001,156	\$ 2,884,868	\$ 3,001,156	\$ 3,001,156	\$ 3,184,770	\$ 3,184,770	\$ 3,184,770	\$ 3,184,770
RECREATION RECEIPTS															
LAND AND WATER FUND REIMBURS															
GRANTS															
MISCELLANEOUS	\$ 64,476	\$ 42,426	\$ 360,825	\$ 3,812	\$ 441,517	\$ -	\$ 107,967	\$ -	\$ 107,967	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
INTEREST	\$ 5,983	\$ 13,644	\$ 35,404	\$ 59,270	\$ 45,075	\$ 30,938	\$ 30,344	\$ 30,344	\$ 30,938	\$ 30,344	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
TRANSFERS															
SHORT TERM LOAN FUND															
LOANS															
TOTAL - INCOME SUMMARY	\$ 6,504,870	\$ 6,816,728	\$ 7,458,746	\$ 8,476,918	\$ 8,738,336	\$ 10,057,992	\$ 12,330,954	\$ 9,793,915	\$ 10,057,992	\$ 12,330,954	\$ 9,793,915	\$ 14,234,951	\$ 14,234,951	\$ 14,234,951	\$ 14,234,951

FUND: EQUIPMENT & MAJOR MAINTENANCE

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	APPROVED BUDGET	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24
REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - INCOME SUMMARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUND: SYSTEM DEVELOPMENT

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	APPROVED BUDGET	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24
REVENUES	\$ 342,551	\$ 274,632	\$ 347,665	\$ 1,346,771	\$ 2,336,308	\$ 2,311,332	\$ 1,941,451	\$ 2,000,000	\$ 3,890,319	\$ 3,890,319	\$ 3,890,319	\$ 3,890,319
BEGINNING BALANCE	\$ 222,488	\$ 234,844	\$ 1,394,983	\$ 1,044,633	\$ 588,520	\$ 702,947	\$ 3,007,034	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000
CITY OF NEWBERG	\$ 22,066	\$ 7,906	\$ 30,868	\$ 89,450	\$ 62,944	\$ 24,241	\$ 83,678	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
CITY OF DUNDEE	\$ 45,525	\$ 37,238	\$ 140,343	\$ 77,123	\$ 159,867	\$ 159,034	\$ 113,976	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
COUNTY OF YAMHILL	\$ 2	\$ 4	\$ 40	\$ 4,770	\$ 542,260	\$ 12,050	\$ 16,457	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
INTEREST & MISC.	\$ 632,632	\$ 554,624	\$ 1,913,899	\$ 2,562,747	\$ 3,689,900	\$ 3,209,604	\$ 5,162,596	\$ 2,802,500	\$ 4,715,319	\$ 4,715,319	\$ 4,715,319	\$ 4,715,319
TOTAL - INCOME SUMMARY	\$ 632,632	\$ 554,624	\$ 1,913,899	\$ 2,562,747	\$ 3,689,900	\$ 3,209,604	\$ 5,162,596	\$ 2,802,500	\$ 4,715,319	\$ 4,715,319	\$ 4,715,319	\$ 4,715,319



INCOME SUMMARY

FUND: LOAN SERVICE		ACTUAL		ACTUAL		ACTUAL		ACTUAL		ACTUAL		ACTUAL		ESTIMATED		BUDGET		APPROVED		PROPOSED		APPROVED		ADOPTED			
ACTUAL	2015-16	ACTUAL	2016-17	ACTUAL	2017-18	ACTUAL	2018-19	ACTUAL	2019-20	ACTUAL	2020-21	ESTIMATED	2021-22	BUDGET	2022-23	REVENUES	BUDGET	2023-24	BUDGET	2023-24	BUDGET	2023-24	BUDGET	2023-24	BUDGET	2023-24	
\$	30,643	\$	30,867	\$	31,269	\$	31,992	\$	32,882	\$	33,567	\$	33,703	\$	34,628	TAXES COLLECTED	\$	34,888	\$	34,001	\$	34,001	\$	34,888	\$	34,601	
																BEGINNING BALANCE											
																SHORT TERM LOAN & LOAN AQ & DEV.											
\$	224	\$	402	\$	723	\$	890	\$	685	\$	136	\$	298	\$	260	GRANTS & INTEREST	\$	300	\$	-	\$	-	\$	-	\$	-	
\$	610,847	\$	611,713	\$	606,519	\$	937,470	\$	194,540	\$	-	\$	-	\$	-	TRANSFERS	\$	-	\$	-	\$	-	\$	-	\$	-	
\$	641,714	\$	642,982	\$	638,511	\$	970,352	\$	228,107	\$	33,703	\$	34,001	\$	34,888	TOTAL - INCOME SUMMARY	\$	34,601	\$	-	\$	-	\$	-	\$	-	

FUND: BOND DEBT SERVICE

ACTUAL		ACTUAL		ACTUAL		ACTUAL		ACTUAL		ACTUAL		ESTIMATED		BUDGET		APPROVED		PROPOSED		APPROVED		ADOPTED					
ACTUAL	2015-16	ACTUAL	2016-17	ACTUAL	2017-18	ACTUAL	2018-19	ACTUAL	2019-20	ACTUAL	2020-21	ESTIMATED	2021-22	BUDGET	2022-23	REVENUES	BUDGET	2023-24	BUDGET	2023-24	BUDGET	2023-24	BUDGET	2023-24			
\$	7,252	\$	5,815	\$	158	\$	45,304	\$	16,359	\$	6,026	\$	6,037	\$	4,000	BEGINNING BALANCE	\$	57,613	\$	-	\$	-	\$	-	\$	-	
\$	1,168,064	\$	1,274,067	\$	1,300,560	\$	1,323,918	\$	58,388	\$	28,941	\$	-	\$	-	INTEREST	\$	1,371,725	\$	1,429,338	\$	1,429,338	\$	1,429,338	\$	1,429,338	
																TRANSFERS OTHER FUNDS											
																TAXES TO BE LEVIED DEBT SERVICE											
																PREVIOUSLY LEVIED TAXES											
																94.3% COUNTY COLLECTION RATE											
																TAXES TO BE RECEIVED											
\$	1,175,316	\$	1,282,208	\$	1,314,947	\$	1,426,031	\$	1,241,672	\$	1,352,478	\$	1,699,785	\$	1,355,225	TOTAL REVENUE	\$	1,371,725	\$	1,429,338	\$	1,429,338	\$	1,429,338	\$	1,429,338	

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FUND: CAPITAL PROJECT SERVICE

ACTUAL		ACTUAL		ACTUAL		ACTUAL		ACTUAL		ACTUAL		ESTIMATED		BUDGET		APPROVED		PROPOSED		APPROVED		ADOPTED				
ACTUAL	2015-16	ACTUAL	2016-17	ACTUAL	2017-18	ACTUAL	2018-19	ACTUAL	2019-20	ACTUAL	2020-21	ESTIMATED	2021-22	BUDGET	2022-23	REVENUES	BUDGET	2023-24	BUDGET	2023-24	BUDGET	2023-24	BUDGET	2023-24		
\$	20,043,521	\$	19,349,220	\$	11,916,721	\$	6,023,323	\$	620,085	\$	-	\$	-	\$	-	CASH ON HAND	\$	-	\$	-	\$	-	\$	-	\$	-
\$	155,741	\$	184,078	\$	64,239	\$	32,657	\$	3,601	\$	-	\$	-	\$	-	INTEREST	\$	-	\$	-	\$	-	\$	-	\$	-
\$	2,500	\$	137,330	\$	7,994,712	\$	707,241	\$	100,000	\$	-	\$	-	\$	-	TRANSFERRED IN	\$	-	\$	-	\$	-	\$	-	\$	-
\$	20,201,762	\$	19,670,628	\$	19,975,672	\$	6,783,221	\$	723,686	\$	-	\$	-	\$	-	TOTAL - INCOME SUMMARY	\$	-	\$	-	\$	-	\$	-	\$	-

ACTUAL	2015-16	ACTUAL	2016-17	ACTUAL	2017-18	ACTUAL	2018-19	ACTUAL	2019-20	ACTUAL	2020-21	ESTIMATED	2021-22	APPROVED	2022-23	REVENUES	BUDGET	2023-24	APPROVED	2023-24	ADOPTED	2023-24				
\$	27,980,978	\$	27,684,962	\$	29,986,828	\$	20,199,269	\$	14,621,701	\$	14,653,777	\$	19,227,336	\$	13,986,528	GRAND TOTAL - INCOME SUMMARY	\$	20,356,596	\$	-	\$	-	\$	-	\$	-

EXPENDITURE SUMMARY

FUND: GENERAL

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	EXPENDITURES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23		2023-24	2023-24	2023-24
\$ 415,482	\$ 445,820	\$ 423,491	\$ 484,774	\$ 478,774	\$ 650,690	\$ 670,621	\$ 1,104,545	\$ 1,163,271	EXPENDITURES	\$ 1,163,271		
\$ 1,961,574	\$ 1,964,959	\$ 1,912,886	\$ 2,128,685	\$ 1,895,569	\$ 2,157,769	\$ 2,405,007	\$ 3,419,662	\$ 3,430,976	ADMINISTRATION	\$ 3,430,976		
\$ 2,141,178	\$ 2,084,250	\$ 2,241,694	\$ 2,670,772	\$ 2,516,418	\$ 2,387,817	\$ 2,692,034	\$ 4,207,536	\$ 4,341,348	PARKS	\$ 4,341,348		
\$ 352,390	\$ 431,513	\$ 367,189	\$ 102,066	\$ 214,027	\$ 189,660	\$ 557,598	\$ 962,172	\$ 5,181,454	RECREATION	\$ 5,181,454		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	DEVELOPMENT & IMPROVEMENT	\$ -		
\$ 613,347	\$ 711,712	\$ 606,519	\$ 1,071,145	\$ 194,540	\$ 660	\$ -	\$ 100,000	\$ 117,902	CONTINGENCY	\$ 117,902		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TRANSFERS	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SHORT TERM LOAN REPAYMENT	\$ -		
\$ 5,483,971	\$ 5,638,254	\$ 5,551,779	\$ 6,457,442	\$ 5,299,328	\$ 5,386,596	\$ 6,325,260	\$ 9,793,915	\$ 14,234,951	TOTAL - EXPENDITURES	\$ 14,234,951	\$ -	\$ -

FUND: RESERVE FOR EQUIPMENT & MAJOR MAINTENANCE

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	EXPENDITURES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET	
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23		2023-24	2023-24	2023-24	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	EXPENDITURES	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAPITAL OUTLAY MAINT & EQUIP	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	OTHERS	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TOTAL - EXPENDITURES	\$ -		

FUND: SYSTEM DEVELOPMENT

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	EXPENDITURES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET	
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23		2023-24	2023-24	2023-24	
\$ 358,000	\$ 206,959	\$ 567,128	\$ 226,439	\$ 765,746	\$ 322,517	\$ 330,754	\$ 2005,970	\$ 3,924,340	EXPENDITURES	\$ 3,924,340		
\$ 358,000	\$ 206,959	\$ 567,128	\$ 226,439	\$ 609,822	\$ 945,636	\$ 941,523	\$ 796,630	\$ 790,979	CAPITAL OUTLAY	\$ 790,979		
\$ 358,000	\$ 206,959	\$ 567,128	\$ 226,439	\$ 1,375,568	\$ 1,268,153	\$ 1,272,277	\$ 2,802,500	\$ 4,715,319	TOTAL - EXPENDITURES	\$ 4,715,319	\$ -	\$ -

EXPENDITURE SUMMARY

FUND: LOAN SERVICE FUND

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET		PROPOSED	APPROVED	ADOPTED
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22		2022-23		BUDGET	BUDGET	BUDGET
\$ 610,847	\$ 611,713	\$ 606,519	\$ 937,470	\$ 194,540	\$ 660	\$ -	\$ -	\$ -	\$ 34,888	\$ 34,601	\$ -	\$ -
									DEVELOPMENT GOLF COURSE			
									PURCHASE LAND			
									AQ OF PROP & BLD			
									LOAN PRINCIPAL & LOANS			
									EXPENDITURES			
									TOTAL - EXPENDITURES			

FUND: DEBT SERVICE

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET		PROPOSED	APPROVED	ADOPTED
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22		2022-23		BUDGET	BUDGET	BUDGET
\$ 420,000	\$ 495,000	\$ 535,000	\$ 620,000	\$ 678,662	\$ 1,313,975	\$ 1,335,974	\$ 1,355,225		EXPENDITURES	\$ 1,371,725	\$ -	\$ -
\$ 782,990	\$ 742,979	\$ 723,138	\$ 1,638,316	\$ 1,298,662	\$ 1,313,975	\$ 1,335,974	\$ 1,355,225		BOND INTEREST POOL			
									LOAN REPAYMENT			
									ENDING BAL			
									TOTAL - EXPENDITURES	\$ 1,371,725	\$ -	\$ -

FUND: CAPITAL PROJECTS

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET		PROPOSED	APPROVED	ADOPTED
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22		2022-23		BUDGET	BUDGET	BUDGET
\$ 852,542	\$ 7,753,907	\$ 13,952,349	\$ 6,143,136	\$ 238,804	\$ -	\$ -	\$ -		CAPITAL OULAY POOL	\$ -	\$ -	\$ -
\$ 852,542	\$ 7,753,907	\$ 13,952,349	\$ 6,143,136	\$ 238,804	\$ -	\$ -	\$ -		TOTAL EXPENDITURES	\$ -	\$ -	\$ -

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET		PROPOSED	APPROVED	ADOPTED
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22		2022-23		BUDGET	BUDGET	BUDGET
\$ 8,508,350	\$ 15,448,812	\$ 21,935,913	\$ 15,402,803	\$ 8,406,902	\$ 7,969,384	\$ 8,933,510	\$ 13,986,528		EXPENDITURES	\$ 20,356,596	\$ -	\$ -
									GRAND TOTAL-EXPENDITURES			

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FUND: GENERAL

DEPARTMENT: ADMINISTRATIVE

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	2023-24	2023-24	2023-24

\$ 113,550	\$ 114,904	\$ 116,220	\$117,777	\$ 78,517	\$ 117,776	\$ 117,777		
\$ 54,190	\$ 55,843	\$ 61,027	\$71,040	\$ 46,996	\$ 70,676	\$ 71,040		
\$ 49,068	\$ 52,736	\$ 53,101	\$64,436	\$ 42,514	\$ 63,993	\$ 64,436		
\$ 34,969	\$ 35,341	\$ 38,591	\$45,793	\$ 30,214	\$ 45,479	\$ 45,793		
	\$ 39,335	\$ 36,310	\$43,613	\$ 28,740	\$ 43,277	\$ 85,149		
			\$110,207	\$ 68,879	\$ 105,614	\$ 110,207		
\$ 10,311	\$ 62,065	\$ 80,962	\$159,219	\$ 67,280	\$ 108,920	\$ 159,219		

PERSONNEL SERVICES

Regular Salaries
 Superintendent
 Public Information Director
 Administrative Coordinator
 Event/Marketing Specialist
 Administrative Specialist (2)
 Assistant Superintendent

Part-time & Temp Salaries
 Clerk/Typist/Cashier

Overtime
Full Time
 Part Time & Temp

Payroll Taxes & Fringes

\$ 20,052	\$ 26,792	\$ 29,899	\$46,825	\$ 27,683	\$ 41,526	\$ 50,002		
\$ 1,430	\$ 154	\$ 1,378	\$36,725	\$ 6,598	\$ 12,906	\$ 39,218		
\$ 17,398	\$ 20,095	\$ 19,933	\$36,682	\$ 21,647	\$ 36,206	\$ 40,047		
\$ 72,804	\$ 82,026	\$ 84,476	\$115,010	\$ 73,789	\$ 111,276	\$ 124,196		
\$ 476	\$ 813	\$ 1,680	\$2,264	\$ 775	\$ 1,142	\$ 1,233		

\$ 374,248	\$ 490,104	\$ 523,575	\$ 849,591	\$ 493,632	\$ 758,791	\$ 908,317	\$ -	\$ -
4.44	7.34	10.69	9.7			11.43		

TOTAL - PERSONNEL SERVICES
FTE TOTALS

**FUND: GENERAL
DEPARTMENT: ADMINISTRATIVE**

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	2023-24	2023-24	2023-24
\$ 5,016	\$ 4,757	\$ 6,348	\$ \$11,600	\$ 2,961	\$ 6,650	\$ 11,600		
\$ 317	\$ 448	\$ 374	\$ \$1,500	\$ 398	\$ 1,300	\$ 1,500		
\$ 692	\$ 1,084	\$ 7,820	\$ \$9,300	\$ 1,725	\$ 9,300	\$ 9,300		
\$ 655	\$ 220	\$ -	\$ \$1,000	\$ 33	\$ 750	\$ 1,000		
\$ 170	\$ 1,190	\$ 136	\$ \$1,000	\$ 67	\$ 900	\$ 1,000		
\$ -	\$ -	\$ -	\$ \$2,000	\$ -	\$ 1,000	\$ 2,000		
\$ 86	\$ -	\$ -	\$ \$1,000	\$ -	\$ 900	\$ 1,000		
\$ 244	\$ -	\$ 47	\$ \$1,000	\$ 11	\$ 500	\$ 1,000		
\$ -	\$ -	\$ -	\$ \$360	\$ -	\$ 360	\$ 360		
\$ 7,509	\$ 7,564	\$ 9,922	\$ \$9,000	\$ 8,441	\$ 9,000	\$ 9,000		
\$ 4,199	\$ 585	\$ 4,324	\$ \$5,500	\$ 2,376	\$ 5,500	\$ 5,500		
\$ 1,227	\$ -	\$ 433	\$ \$1,000	\$ 759	\$ 1,000	\$ 1,000		
\$ 3,864	\$ 4,549	\$ 4,798	\$ \$7,750	\$ 5,126	\$ 7,750	\$ 7,750		
\$ 4,044	\$ 4,939	\$ 4,888	\$ \$4,500	\$ 2,620	\$ 4,500	\$ 4,500		
\$ 6,096	\$ 5,777	\$ 5,831	\$ \$7,000	\$ 3,991	\$ 7,000	\$ 7,000		
\$ 1,562	\$ 4,923	\$ 3,380	\$ \$2,194	\$ 2,841	\$ 4,200	\$ 2,194		

MATERIAL & SERVICES

Supplies

Office

Postage

Program

Promotional

Printing/Advertising/Publicity

Classified Ads

Brochure

Flyers,Schedules,Misc

Publicity

Dues/Meetings/Training/Travel/Exp

Director Fees

Prof Dues/Fees/Magazines/Books

Conferences & Workshops

Staff Mileage

Staff Expense

Utilities

Telephone

Fees

Internet & Communication Tech

FUND: GENERAL

DEPARTMENT: ADMINISTRATIVE

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	2023-24	2023-24	2023-24

MATERIAL & SERVICES

Maintenance & Repairs

Buildings						500		
Equipment						500		

Professional & Contract Services

Legal	9,018	9,911	13,600	18,479	50,000	50,000		
Audit	22,740	42,183	30,000	8,200	27,500	27,500		
Program Contracts	10,898	25,309	25,147	8,452	25,989	15,000		
Insurance	10,120	11,814	12,018	13,336	13,500	13,500		
Interest	-	-	-	-	-	1,500		
Equipment Maintenance Contracts	-	-	-	-	-	1,500		
Consultant	-	-	-	-	10,500	32,000		
Property Taxes	16,069	16,062	17,981	18,348	18,500	18,500		
Elections	-	19,271	-	-	-	28,000		
Rentals/Leases								
Equipment					500	750		
Capital Outlay								
Equipment								
Building & Structures								

104,526 160,586 147,047 254,954 98,164 208,099 **TOTAL - MATERIAL & SUPPLIES** 254,954 - -

478,774 650,690 670,621 1,104,545 591,796 966,890 **GRAND TOTAL ADMINISTRATIVE** 1,163,271 - -

FUND: GENERAL

DEPARTMENT: PARKS

ACTUAL 2019-20	ACTUAL 2020-21	ESTIMATED 2021-22	BUDGETED 2022-23	ACTUAL 2/28/22-23	ESTIMATED 2022-23	PROPOSED BUDGET 2023-24	APPROVED BUDGET 2023-24	ADOPTED BUDGET 2023-24
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\$ 41,241	\$ 73,972	\$ 74,547	\$ 81,600	\$ 54,288	\$ 81,488	\$ 81,600		
\$ 65,355	\$ 67,887	\$ 77,747	\$ -	\$ 3,155	\$ 3,155	\$ -		
\$ 39,903	\$ 41,893	\$ 43,698	\$ 53,012	\$ 34,259	\$ 54,714	\$ 61,367		
\$ 44,227	\$ 45,138	\$ 45,655	\$ 61,367	\$ 40,282	\$ 60,738	\$ 61,367		
\$ 25,849	\$ -	\$ -	\$ 43,613	\$ 13,469	\$ 28,007	\$ 43,613		
\$ 26,105	\$ 73,821	\$ 79,383	\$ 118,674	\$ 67,316	\$ 110,000	\$ 118,952		
\$ 61,025	\$ 133,868	\$ 168,106	\$ 342,373	\$ 78,803	\$ 119,863	\$ 104,980		

Regular Salaries
Basic Service Supervisor
Park Director
Buildings Coordinator
Parks Coordinator
Park/Hort Specialist
Building/Grounds/IT Technician (3)
Park/Trails Specialist (2)
Part-time & Temp Salaries
Park Laborer
Overtime
Full Time
Part Time & Temp

\$ 19,722	\$ 33,417	\$ 38,031	\$ 61,709	\$ 35,681	\$ 55,113	\$ 51,264		
\$ 1,352	\$ 231	\$ 1,969	\$ 48,399	\$ 7,857	\$ 40,000	\$ 40,207		
\$ 8,394	\$ 15,413	\$ 18,410	\$ 37,607	\$ 9,874	\$ 16,173	\$ 38,223		
\$ 76,773	\$ 118,631	\$ 117,679	\$ 192,750	\$ 78,495	\$ 120,590	\$ 231,315		
\$ 6,947	\$ 13,124	\$ 15,342	\$ 47,671	\$ 14,221	\$ 23,109	\$ 21,980		
\$ 416,893	\$ 618,387	\$ 680,567	\$ 1,194,799	\$ 612,677	\$ 975,418	\$ 1,053,105	\$ -	\$ -
7.38	7.15	17.23	18.57			14.52		

Payroll Taxes & Fringes
Social Security
Unemployment
Retirement
Health Insurance
Workers Compensation
TOTAL - PERSONNEL SERVICES
FTE TOTALS

FUND: GENERAL		DEPARTMENT: PARKS				MATERIAL & SERVICES		PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED		BUDGET	BUDGET	BUDGET	
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23		2023-24	2023-24	2023-24	
\$ 2,914	\$ 6,009	\$ 5,476	\$ 3,094	\$ 3,359	\$ 6,247	Supplies	\$ 3,251			
\$ 250	\$ 315	\$ 330	\$ 1,078	\$ 253	\$ 500	Office Postage	\$ 1,079			
\$ 5,246	\$ 7,128	\$ 18,879	\$ 12,400	\$ 15,786	\$ 20,000	Program	\$ 14,855			
\$ 6,657	\$ 8,415	\$ 13,139	\$ 9,612	\$ 13,206	\$ 9,000	Small Tools	\$ 11,534			
\$ 21,747	\$ 15,783	\$ 28,709	\$ 25,845	\$ 15,494	\$ 25,000	Janitorial	\$ 26,642			
\$ 16,764	\$ 19,482	\$ 20,452	\$ 48,699	\$ 14,974	\$ 30,000	Chemical & Agricultural	\$ 48,699			
\$ 12,530	\$ 14,594	\$ 23,966	\$ 24,052	\$ 14,879	\$ 24,000	Gas & Oil	\$ 28,374			
						Snacks & Food				
						Uniforms				
						Printing/Advertising/Publicity				
						Classified Ads	\$ -			
						Brochure	\$ -			
\$ 299	\$ 188	\$ 115	\$ 2,360	\$ 272	\$ 750	Fliers, Schedules, Misc	\$ 2,359			
						Dues/Meetings/Training/Travel/Exp				
\$ 551	\$ 2,572	\$ 2,886	\$ 4,890	\$ 2,610	\$ 3,300	Prof Dues/Fees/Mgs/Bks	\$ 4,890			
\$ 2,015	\$ 986	\$ 323	\$ 5,050	\$ 2,789	\$ 5,000	Conferences & Workshops	\$ 8,050			
\$ 20	\$ 130	\$ 365	\$ 224	\$ -	\$ 100	Staff Mileage	\$ 264			
\$ 1,006	\$ 2,389	\$ 2,161	\$ 400	\$ 2,780	\$ 3,000	Staff Expense	\$ 800			
						Utilities				
\$ 57,869	\$ 65,625	\$ 70,047	\$ 78,000	\$ 55,366	\$ 80,000	Electric	\$ 79,957			
\$ 20,411	\$ 21,893	\$ 30,198	\$ 59,421	\$ 21,309	\$ 45,000	Natural Gas	\$ 49,484			
\$ 126,296	\$ 184,037	\$ 226,517	\$ 236,735	\$ 189,147	\$ 250,000	Water & Sewer	\$ 282,868			
\$ 4,797	\$ 4,915	\$ 5,470	\$ 4,980	\$ 3,357	\$ 6,600	Telephone	\$ 4,980			
\$ 425	\$ 921	\$ -	\$ 13,608	\$ 354	\$ 850	Computer & Cable/INTERNET & CO	\$ 13,991			
\$ 3,347	\$ 17,253	\$ 7,797	\$ -	\$ 12,027	\$ 18,040	INTERNET & Communications				
\$ 8,521	\$ 15,492	\$ 16,103	\$ 22,389	\$ 11,444	\$ 22,389	Garbage	\$ 23,062			

**FUND: GENERAL
DEPARTMENT: PARKS**

ACTUAL 2019-20 ACTUAL 2020-21 ESTIMATED 2021-22 BUDGETED 2022-23 ACTUAL 2/28/22-23 ESTIMATED 2022-23

MATERIAL & SERVICES

PROPOSED BUDGET 2023-24 APPROVED BUDGET 2023-24 ADOPTED BUDGET 2023-24

\$ 42,569	\$ 21,057	\$ 40,469	\$ 53,010	\$ 45,687	\$ 53,010	\$ 54,669
\$ 5,310	\$ 1,695	\$ 8,290	\$ 23,636	\$ 11,493	\$ 23,000	\$ 23,536
\$ 25,917	\$ 36,558	\$ 30,080	\$ 51,760	\$ 40,052	\$ 51,760	\$ 53,313
\$ 45,236	\$ 36,757	\$ 65,575	\$ 75,950	\$ 35,229	\$ 65,000	\$ 78,799

Maintenance & Repairs

Buildings	\$ 54,669
Structures	\$ 23,536
Equipment	\$ 53,313
Grounds	\$ 78,799
Vehicles	

Professional & Contract Services

\$ 247,738	\$ 256,295	\$ 308,446	\$ 328,756	\$ 224,664	\$ 354,551	\$ 355,744
\$ 34,674	\$ 40,951	\$ 43,771	\$ 44,000	\$ 46,841	\$ 46,841	\$ 48,468
\$	\$ 2,620	\$ -	\$	\$ -	\$ 0	\$

Program Contracts

Program Contracts	\$ 355,744
Insurance	\$ 48,468
Equipment Maintenance Contracts	
Consultant	
Refunds	
Rentals/Leases	

Capital Outlay

\$ 1,007	\$ 2,426	\$ 1,816	\$ 5,100	\$ 1,291	\$ 4,000	\$ 5,253
\$ 36,426	\$	\$ 920	\$ 5,125	\$ 2,323	\$ 5,000	\$ 5,279

Equipment

Equipment	\$ 5,253
Buildings & Structures	\$ 5,279

Building & Structures

\$ 730,972	\$ 786,486	\$ 972,300	\$ 1,140,174	\$ 787,161	\$ 1,152,938	\$ 1,230,200
\$ 1,147,865	\$ 1,404,873	\$ 1,652,867	\$ 2,334,973	\$ 1,399,839	\$ 2,128,356	\$ 2,283,305
					GRAND TOTAL PARKS	
						\$ -
						\$ -

FUND: GENERAL
DEPARTMENT: AQUATICS

ACTUAL 2019-20 ACTUAL 2020-21 ESTIMATED 2021-22 BUDGETED 2022-23 ACTUAL 2/28/22-23 ESTIMATED 2022-23

MATERIAL & SERVICES

PROPOSED BUDGET 2023-24 APPROVED BUDGET 2023-24 ADOPTED BUDGET 2023-24

\$ 2

\$ - \$ -

Maintenance & Repairs
Buildings
Structures
Equipment
Grounds
Professional & Contract Services

\$ 13,532 \$ 403 \$ 7,915 \$ 22,000 \$ 7,562 \$ 15,000 \$ 23,100

Program Contracts \$ 50,000
Insurance \$ 50,000
Equipment Maintenance Contracts

\$ 6,201 \$ 1,089 \$ 1,070 \$ 450 \$ 306 \$ 450 \$ 450

FEEES
Refunds
Rentals/Leases
Equipment
Buildings & Structures
Capital Outlay
Equipment
Building & Structures

\$ 464,308 \$ 458,533 \$ 518,649 \$ 527,470 \$ 397,984 \$ 590,122 \$ 635,570 \$ - \$ -

\$ 1,005,276 \$ 820,475 \$ 998,575 \$ 1,307,920 \$ 840,836 \$ 1,287,275 \$ 1,476,761 \$ - \$ -

GRAND TOTAL AQUATICS

FUND: GENERAL
DEPARTMENT: ADULT SPORTS

ACTUAL 2019-20	ACTUAL 2020-21	ESTIMATED 2021-22	BUDGETED 2022-23	MATERIAL & SERVICES		PROPOSED BUDGET 2023-24	APPROVED BUDGET 2023-24	ADOPTED BUDGET 2023-24
				ACTUAL 2/28/22-23	ESTIMATED 2022-23			
\$ 1,868	\$ 1,483	\$ 1,335	\$ 1,600	Supplies	\$ 2,000			
\$ 76	\$ 25	\$ 8	\$ 175	Office	\$ 175			
\$ 3,937	\$ 8,251	\$ 9,141	\$ 13,260	Postage	\$ 175			
				Program	\$ 13,500			
				Supplies				
				Office				
				Postage				
				Program				
				Printing/Advertising/Publicity				
				Classified Ads	\$ 100			
				Brochure	\$ 500			
				Fliers, Schedules, Misc	\$ 300			
				Dues/Meetings/Training/Travel/Exp				
\$ -	\$ -	\$ 47	\$ 100	Prof Dues/Fees/Magazines/Books	\$ 1,700			
\$ -	\$ -	\$ -	\$ 500	Conferences & Workshops	\$ -			
\$ -	\$ -	\$ -	\$ 300	Staff Mileage	\$ -			
\$ -	\$ 1,023	\$ 19	\$ 250	Staff Expense	\$ 250			
\$ -	\$ -	\$ -	\$ -	Utilities				
\$ -	\$ -	\$ -	\$ 4,000	Electricity	\$ 4,000			
\$ 648	\$ 662	\$ 1,278	\$ 1,300	Telephone	\$ 1,300			
\$ 557	\$ 238	\$ 736	\$ 750	Computer & Cable	\$ 750			
\$ 477	\$ 470	\$ 487	\$ 750	Internet and Communications	\$ 750			

FUND: GENERAL
DEPARTMENT: ADULT SPORTS

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	BUDGET	BUDGET	BUDGET
						2023-24	2023-24	2023-24

\$ -			\$200	\$ -	\$ -	\$ 200		

\$ 8,669	\$ 12,240	\$ 8,469	\$16,000	\$ 5,605	\$ 12,000	\$ 18,000		
\$ 3,599	\$ 3,445	\$ 3,734	\$4,300	\$ 4,101	\$ 4,300	\$ 4,300		

\$ 5,878			\$500	\$ -	\$ 400	\$ 500		
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\$ -			\$200	\$ -	\$ -	\$ 200		
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\$ -			\$	\$ -	\$ -	\$ -		
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\$ 25,940	\$ 28,037	\$ 25,526	\$ 45,885	\$ 15,263	\$ 33,780	\$ 48,525	\$ -	\$ -
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\$ 43,106	\$ 37,645	\$ 32,149	\$ 116,919	\$ 22,567	\$ 50,645	\$ 72,278	\$ -	\$ -
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FUND: GENERAL

DEPARTMENT: YOUTH SPORTS

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	2023-24	2023-24	2023-24

14,248	14,922	16,358	18,133	12,029	18,075	18,133	-	-
36,257	42,244	48,834	52,162	38,705	55,195	52,162	-	-
			35,880	23,546	36,105	39,558	-	-
11,176	941	3,633	70,684	2,980	15,000	60,375	-	-

PERSONNEL SERVICES

Regular Salaries
 Regular Services Supervisor
 Sports Coordinator
 Sports Technician

Part-time & Temp Salaries
 Facility Leaders

Overtime
 Full Time
 Part Time & Temp

Payroll Taxes & Fringes

4,716	4,488	5,338	13,530	5,910	9,115	13,023	-	-
355	27	260	10,612	1,459	2,860	10,214	-	-
4,047	4,052	4,214	8,600	4,059	7,060	8,898	-	-
27,985	28,523	28,361	57,800	37,786	54,175	56,774	-	-
1,687	1,865	2,038	10,452	2,450	3,750	5,584	-	-
100,469	97,062	109,036	277,853	128,923	201,335	264,721	-	-
1.54	1.13	1.75	4.02			3.73		

TOTAL - PERSONNEL SERVICES
FTE TOTALS

FUND: GENERAL

DEPARTMENT: YOUTH SPORTS

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	2023-24	2023-24	2023-24
\$ 3,408	\$ 3,177	\$ 2,736	\$ 3,500	\$ 2,019	\$ 3,200	\$ 3,500		
\$ 236	\$ 144	\$ 153	\$ 175	\$ 139	\$ 175	\$ 175		
\$ 75,780	\$ 31,999	\$ 81,887	\$ 78,860	\$ 64,060	\$ 78,860	\$ 80,000		
\$ -			\$ 400	\$ -	\$ 100	\$ 400		
\$ -		\$ 47	\$ 100	\$ -	\$ 50	\$ 100		
\$ -			\$ 800	\$ -	\$ 500	\$ 800		
\$ 489			\$ 1,000	\$ -	\$ 500	\$ 1,000		
\$ 281	\$ 376	\$ 2,245	\$ 1,466	\$ 711	\$ 1,200	\$ 1,500		
\$ 200	\$ 200	\$ -	\$ 300	\$ -	\$ 200	\$ 300		
\$ 277		\$ 29	\$ 700	\$ -	\$ 350	\$ 700		
\$ 290	\$ 1,362	\$ 151	\$ 1,200	\$ 317	\$ 1,200	\$ 1,200		
\$ 3,417	\$ 4,383	\$ 4,145	\$ 2,000	\$ 2,954	\$ 6,000	\$ 2,000		
\$ 1,082	\$ 1,140	\$ 550	\$ 1,500	\$ 721	\$ 1,200	\$ 2,000		
\$ 5,692	\$ 2,763	\$ 3,735	\$ 8,000	\$ 2,144	\$ 8,000	\$ 8,000		
\$ 477	\$ 470	\$ 487	\$ 2,036	\$ 454	\$ 1,000	\$ 2,036		

MATERIAL & SERVICES

- Supplies
- Office
- Postage
- Program
- Small Tools
- Janitorial
- Gas & Oil

- Printing/Advertising/Publicity
- Classified Ads
- Brochure
- Flyers, Schedules, Misc

- Dues/Meetings/Training/Travel/Exp
- Prof Dues/Fees/Magazines/Books
- Conferences & Workshops
- Staff Mileage
- Staff Expense

- Utilities
- Electric
- Telephone
- Computer & Cable
- Water
- Internet and Communications

FUND: GENERAL

DEPARTMENT: YOUTH SPORTS

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	2023-24	2023-24	2023-24
\$ 162	\$ 224	\$ 314	\$ 1,000	\$ -	\$ 500	\$ 2,000		
\$ 53,737	\$ 63,469	\$ 83,161	\$ 90,000	\$ 66,004	\$ 90,000	\$ 95,000		
\$ 4,231	\$ 3,526	\$ 3,814	\$ 5,000	\$ 4,882	\$ 5,500	\$ 5,000		
\$ 23,870	\$ 4,728	\$ 299	\$ 1,000	\$ 149	\$ 1,000	\$ 1,000		
\$ 1,808			\$ 10,000	\$ -	\$ 1,000	\$ 10,000		
\$ 175,437	\$ 117,961	\$ 183,753	\$ 209,037	\$ 144,552	\$ 200,535	\$ 216,711	\$ -	\$ -
\$ 275,906	\$ 215,023	\$ 292,789	\$ 486,890	\$ 273,476	\$ 401,870	\$ 481,432	\$ -	\$ -

MATERIAL & SERVICES

Maintenance & Repairs
Equipment

Professional & Contract Services

Program Contracts
Insurance
Refunds
Legal Services
Rentals/Leases
Equipment
Buildings & Structures

Capital Outlay
Equipment
Building & Structures

GRAND TOTAL YOUTH SPORTS

FUND: GENERAL

DEPARTMENT: PLAYGROUND/CNTRS

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	BUDGET	BUDGET	BUDGET
						2023-24	2023-24	2023-24

\$ 7,543	\$ 7,533	\$ 8,224	\$ 9,067	\$ 6,015	\$ 9,037	\$ 9,067		
\$ 11,857	\$ 24,074	\$ 12,461	\$ 12,273	\$ 8,205	\$ 12,296	\$ 12,273		
\$ 21,062	\$ 26,253	\$ 35,096	\$ 43,613	\$ 28,813	\$ 43,350	\$ 43,613		

Regular Salaries
 Special Services Supervisor
 Recreation Coordinator
 Care/Recreation Specialist
 Special Service Technician
 Secretary

\$ 220,002	\$ 277,994	\$ 224,240	\$ 394,561	\$ 205,404	\$ 325,000	\$ 350,175		
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Part-time & Temp Salaries
 Care Staff
 Secretary

Overtime
 Full Time
 Part Time & Temp

Payroll Taxes & Fringes

\$ 19,951	\$ 25,571	\$ 21,809	\$ 35,153	\$ 18,999	\$ 29,825	\$ 31,758		
\$ 1,680	\$ 223	\$ 1,315	\$ 27,571	\$ 4,252	\$ 8,400	\$ 24,908		
\$ 1,578	\$ 3,737	\$ 6,294	\$ 5,261	\$ 3,442	\$ 5,175	\$ 5,262		
\$ 34,489	\$ 46,755	\$ 53,657	\$ 36,110	\$ 24,063	\$ 36,075	\$ 40,195		
\$ 2,887	\$ 4,136	\$ 3,580	\$ 9,216	\$ 2,764	\$ 4,275	\$ 4,796		

\$ 321,048	\$ 416,295	\$ 366,675	\$ 572,825	\$ 301,957	\$ 473,433	\$ 522,047	\$ -	\$ -
10.49	11.83	13.42	11.76		10.37	11.56		

TOTAL - PERSONNEL SERVICES
FTE TOTALS

FUND: GENERAL										
DEPARTMENT: PLAYGROUND/CNTRS										
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	ACTUAL	ESTIMATED	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	2/28/22-23	2022-23	2023-24	2023-24	2023-24
\$ 1,530	\$ 998	\$ 705	\$ 3,500	\$ 882	\$ 2,500	\$ 882	\$ 2,500	\$ 3,500		
\$ 118	\$ 448	\$ 79	\$ 500	\$ 45	\$ 250	\$ 45	\$ 250	\$ 500		
\$ 15,549	\$ 5,557	\$ 5,181	\$ 25,000	\$ 3,665	\$ 10,000	\$ 3,665	\$ 10,000	\$ 25,000		
\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 250	\$ -	\$ 250	\$ 300		
\$ 14,729	\$ 667	\$ 6,556	\$ 14,000	\$ 5,528	\$ 14,000	\$ 5,528	\$ 14,000	\$ 14,000		
\$ -	\$ 1,302	\$ 165	\$ 4,000	\$ 362	\$ 1,500	\$ 362	\$ 1,500	\$ 4,000		
\$ -	\$ -	\$ 47	\$ 300	\$ -	\$ 50	\$ -	\$ 50	\$ 300		
\$ 2,267	\$ 894	\$ 1,008	\$ 1,000	\$ 674	\$ 1,000	\$ 674	\$ 1,000	\$ 1,000		
\$ 67	\$ -	\$ -	\$ 500	\$ -	\$ 250	\$ -	\$ 250	\$ 500		
\$ 406	\$ 287	\$ 507	\$ 815	\$ 372	\$ 815	\$ 372	\$ 815	\$ 815		
\$ -	\$ -	\$ -	\$ 700	\$ -	\$ 100	\$ -	\$ 100	\$ 700		
\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 75	\$ -	\$ 75	\$ 200		
\$ 396	\$ 1,191	\$ 1,114	\$ 2,000	\$ 443	\$ 2,000	\$ 443	\$ 2,000	\$ 2,000		
\$ 4,818	\$ 4,646	\$ 6,389	\$ 5,500	\$ 4,577	\$ 6,525	\$ 4,577	\$ 6,525	\$ 5,500		
\$ 17,303	\$ 17,346	\$ 30,997	\$ 20,000	\$ 25,653	\$ 42,100	\$ 25,653	\$ 42,100	\$ 42,000		
\$ 649	\$ 680	\$ 487	\$ 1,600	\$ 454	\$ 1,600	\$ 454	\$ 1,600	\$ 1,900		

MATERIAL & SERVICES

Supplies

Office

Postage

Program

Gas & Oil

Snacks & Food

Summer Playground Supplies

Printing/Advertising/Publicity

Classified Ads

Brochure

Flyers, Schedules, Misc

Dues/Meetings/Training/Travel/Exp

Prof Dues/Fees/Magazines/Books

Conferences & Workshops

Staff Mileage

Staff Expense

Utilities

Telephone

Computer & Cable

Internet & Communications

FUND: GENERAL
DEPARTMENT: PLAYGROUND/CNTRS

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	BUDGET	BUDGET	BUDGET
						2023-24	2023-24	2023-24

MATERIAL & SERVICES
Maintenance & Repairs
Equipment

\$ 289	\$ 929	\$ 1,874	\$ 5,000	\$ 5,015	\$ 8,015	\$ 8,000	\$ -	\$ -
\$ 3,365	\$ 3,478	\$ 3,766	\$ 4,000	\$ 4,101	\$ 6,000	\$ 6,000	\$ -	\$ -
\$ 6,036	\$ 5,487	\$ 1,943	\$ 3,000	\$ 1,167	\$ 3,000	\$ 3,000	\$ -	\$ -
\$ 10,733		\$ 755	\$ 10,000	\$ 60	\$ 2,000	\$ 10,000	\$ -	\$ -

Professional & Contract Services
Program Contracts
Insurance
Equipment Maintenance Contracts
Refunds
Contracts & Admission

Rentals/Leases
Equipment
Buildings & Structures

\$ 200			\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -
\$ 78,455	\$ 43,910	\$ 61,571	\$ 106,915	\$ 52,997	\$ 102,030	\$ 134,215	\$ -	\$ -
\$ 399,503	\$ 460,205	\$ 428,247	\$ 679,740	\$ 354,954	\$ 575,463	\$ 656,262	\$ -	\$ -

Capital Outlay
Equipment
Building & Structures

TOTAL - MATERIAL & SUPPLIES
GRAND TTL PLAYGRD/CENTERS

FUND: GENERAL

DEPARTMENT: COM CNTRS/SCT BLD

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	2023-24	2023-24	2023-24

\$ -	\$ 5,560	\$ -	\$ 4,533	\$ 2,833	\$ 4,350	\$ 4,533		
\$ 13,060	\$ -	\$ 22,119	\$ 12,273	\$ 7,845	\$ 11,950	\$ 12,273		
\$ 30,196	\$ 34,641	\$ 25,941	\$ 41,536	\$ 25,153	\$ 37,710	\$ 43,613		

\$ 191			\$ 14,352	\$ -	\$ 1,000	\$ 7,244		
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Part-time & Temp Salaries
 Building Leaders
 Overtime
 Full Time
 Part Time & Temp

<u>Payroll Taxes & Fringes</u>								
\$ 3,324	\$ 3,119	\$ 3,717	\$ 5,561	\$ 2,741	\$ 4,210	\$ 5,177		
\$ 238	\$ 23	\$ 209	\$ 4,362	\$ 678	\$ 1,270	\$ 4,060		
\$ 3,460	\$ 2,912	\$ 1,824	\$ 4,726	\$ 1,274	\$ 2,750	\$ 4,894		
\$ 17,378	\$ 13,565	\$ 16,520	\$ 31,850	\$ 21,601	\$ 33,195	\$ 38,299		
\$ 670	\$ 652	\$ 655	\$ 1,851	\$ 479	\$ 725	\$ 1,147		

\$ 68,517	\$ 60,472	\$ 70,984	\$ 121,044	\$ 62,603	\$ 97,160	\$ 121,240	\$ -	\$ -
1.30	1.10	1.76	1.65			1.49		

TOTAL - PERSONNEL SERVICES
FTE TOTALS

FUND: GENERAL
DEPARTMENT: COM CNTRS/SCT BLD

ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED
2019-20	2020-21	2021-22	2022-23	2022-23	2/28/22-23	2022-23	BUDGET	BUDGET	BUDGET
\$ 533	\$ 410	\$ 303	\$ 1,000	\$ 59	\$ 500	\$ 1,000			
\$ 68	\$ 25	\$ 41	\$ 400	\$ 11	\$ 300	\$ 400			
\$ 3,323	\$ 355	\$ 2,025	\$ 4,000	\$ 2,351	\$ 4,000	\$ 4,000			
\$ 19			\$ 100	\$ -	\$ 100	\$ 100			
\$ 137	\$ 132	\$ 47	\$ 450	\$ 132	\$ 450	\$ 450			
\$ 964	\$ 980	\$ 1,008	\$ 1,000	\$ 651	\$ 1,000	\$ 1,000			
\$ 67			\$ 250	\$ -	\$ 200	\$ 250			
\$ 311	\$ 201	\$ 269	\$ 540	\$ 171	\$ 500	\$ 450			
\$ -			\$ 600	\$ -	\$ 200	\$ 600			
\$ 981	\$ 813	\$ 436	\$ 1,100	\$ 74	\$ 1,000	\$ 1,100			
\$ 74	\$ 998	\$ 92	\$ 300	\$ 121	\$ 300	\$ 300			
\$ 5,308	\$ 5,143	\$ 5,099	\$ 8,000	\$ 5,069	\$ 8,000	\$ 8,000			
\$ 1,432	\$ 1,354	\$ 1,588	\$ 1,400	\$ 975	\$ 1,400	\$ 1,400			
\$ 20,876	\$ 22,476	\$ 25,271	\$ 20,000	\$ 15,270	\$ 26,000	\$ 30,000			
\$ 1,593	\$ 1,573	\$ 1,905	\$ 1,900	\$ 1,008	\$ 1,530	\$ 1,900			
\$ 1,600	\$ 207	\$ 1,933	\$ 1,000	\$ 2,053	\$ 5,500	\$ 5,500			
\$ 649	\$ 679	\$ 487	\$ 1,600	\$ 454	\$ 1,000	\$ 1,050			

MATERIAL & SERVICES

**FUND: GENERAL
DEPARTMENT: COM CNTRS/SCT BLD**

ACTUAL 2019-20 ACTUAL 2020-21 ESTIMATED 2021-22 BUDGETED 2022-23 ACTUAL 2/28/22-23 ESTIMATED 2022-23

MATERIAL & SERVICES

PROPOSED BUDGET 2023-24 APPROVED BUDGET 2023-24 ADOPTED BUDGET 2023-24

\$ - \$ 200 \$ - \$ - \$ - \$ 200

Professional & Contract Services

\$ 1,207 \$ 919 \$ 1,810 \$ 7,000 \$ 1,432 \$ 4,000 \$ 6,000

\$ 35,939 \$ 39,318 \$ 42,922 \$ 50,000 \$ 48,158 \$ 45,500 \$ 51,000

\$ 101 \$ - \$ - \$ 5,000 \$ 165 \$ 2,000 \$ 4,000

\$ 7,556 \$ 391 \$ - \$ 4,000 \$ 510 \$ 3,000 \$ 3,000

\$ - \$ - \$ - \$ - \$ - \$ - \$ -

Capital Outlay
Equipment
Building & Structures

\$ 82,738 \$ 75,974 \$ 85,237 \$ 109,840 \$ 78,664 \$ 106,480 \$ 121,700

\$ 151,255 \$ 136,446 \$ 156,221 \$ 230,884 \$ 141,267 \$ 203,640 \$ 242,940

TOTAL - MATERIAL & SUPPLIES \$ - \$ - \$ - \$ - \$ - \$ -

GRAND TTL COMMUNITY CNTRS \$ - \$ - \$ - \$ - \$ - \$ -

FUND: GENERAL

DEPARTMENT: COMMUNITY SCHOOL

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	2023-24	2023-24	2023-24

\$ 9,219	\$ 9,694	\$ 10,632	\$ 10,880	\$ 7,252	\$ 10,879	\$ 10,880		
			\$6,137	\$ 3,835	\$ 5,881	\$ 6,137		

PERSONNEL SERVICES

Regular Salaries

Special Service Supervisor
Recreation Coordinator

\$ 2,514			\$27,480	\$ 736	\$ 2,000	\$ 26,420		
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Part-time & Temp Salaries

Part-time staff

Overtime
Full Time
Part Time & Temp

99

\$ 909	\$ 742	\$ 813	\$ 3,404	\$ 904	\$ 1,450	\$ 3,323		
\$ 64	\$ 4	\$ 27	\$ 2,670	\$ 202	\$ 450	\$ 2,607		
\$ 750	\$ 443	\$ 181	\$ 1,378	\$ 887	\$ 1,341	\$ 1,379		
\$ 3,306	\$ 1,775	\$ 394	\$ 5,800	\$ 3,699	\$ 5,650	\$ 6,028		
\$ 288	\$ 302	\$ 279	\$ 2,630	\$ 279	\$ 475	\$ 1,425		

Payroll Taxes & Fringes

Social Security
Unemployment
Retirement
Health Insurance
Workers Compensation

\$ 17,050	\$ 12,960	\$ 12,327	\$ 60,379	\$ 17,796	\$ 28,126	\$ 58,199	\$ -	\$ -
0.19	0.08	0.19	0.95			0.96		

TOTAL - PERSONNEL SERVICES
FTE TOTALS

FUND: GENERAL
 DEPARTMENT: COMMUNITY SCHOOL
 ACTUAL 2019-20 ACTUAL 2020-21 ESTIMATED 2021-22 BUDGETED 2022-23 ACTUAL 2/28/22-23 ESTIMATED 2022-23 MATERIAL & SERVICES
 PROPOSED BUDGET 2023-24 APPROVED BUDGET 2023-24 ADOPTED BUDGET 2023-24

\$	1,364	\$	1,070	\$	973	\$	2,000	\$	628	\$	2,000	\$	2,000	\$	2,000
\$	40	\$	11	\$	-	\$	400	\$	2	\$	250	\$	400	\$	400
\$	134	\$	31	\$	281	\$	5,000	\$	628	\$	2,000	\$	5,000	\$	5,000
\$	-	\$	-	\$	-	\$	500	\$	70	\$	250	\$	500	\$	500

\$	-	\$	-	\$	47	\$	100	\$	-	\$	50	\$	100	\$	100
\$	-	\$	-	\$	-	\$	50	\$	-	\$	50	\$	50	\$	50
\$	67	\$	-	\$	-	\$	250	\$	-	\$	250	\$	250	\$	250

\$	231	\$	201	\$	224	\$	800	\$	261	\$	800	\$	400	\$	400
\$	-	\$	-	\$	-	\$	275	\$	-	\$	100	\$	400	\$	400
\$	15	\$	-	\$	-	\$	100	\$	-	\$	50	\$	100	\$	100
\$	-	\$	909	\$	-	\$	400	\$	-	\$	300	\$	400	\$	400

\$	289	\$	318	\$	330	\$	500	\$	14	\$	350	\$	500	\$	500
\$	403	\$	103	\$	81	\$	1,000	\$	320	\$	1,000	\$	1,000	\$	1,000
\$	649	\$	735	\$	488	\$	1,600	\$	454	\$	1,000	\$	1,050	\$	1,050

Utilities
 Electric
 Natural Gas
 Water & Sewer
 Telephone
 Computer & Cable
 Internet & Communications

**FUND: GENERAL
DEPARTMENT: COMMUNITY SCHOOL**

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	BUDGET	BUDGET	BUDGET
						2023-24	2023-24	2023-24

MATERIAL & SERVICES

Maintenance & Repairs

\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

Professional & Contract Services

\$	\$	\$	\$	\$	\$	\$	\$	\$
8,457	919	9,093	\$11,000	11,948	17,920	17,000		
1,438	1,573	1,716	\$2,000	1,905	1,850	2,000		
-	-	-	\$100	-	100	100		

\$	\$	\$	\$	\$	\$	\$	\$	\$

Rentals/Leases

Equipment

Buildings & Structures

Capital Outlay

Equipment

Building & Structures

\$	\$	\$	\$	\$	\$	\$	\$	\$
13,087	5,870	13,233	26,075	16,230	28,320	31,250	-	-
30,137	18,830	25,560	86,454	34,025	56,446	89,449	-	-
					<u>GRAND TTL COMM SCHOOLS</u>			

FUND: GENERAL

DEPARTMENT: GOLF MAINTENANCE

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	2023-24	2023-24	2023-24

PERSONNEL SERVICES
Regular Salaries

\$ 40,259	\$ 8,548	\$ 8,638	\$ 9,067	\$ 6,032	\$ 9,055	\$ 9,067		
\$ 44,101	\$ 39,548	\$ 48,077	\$ 53,012	\$ 35,187	\$ 53,742	\$ 55,662		
\$ 44,388	\$ 45,285	\$ 45,655	\$ 49,083	\$ 1,928	\$ 7,750	\$ 48,083		
\$ 37,475	\$ 22,798	\$ 37,459	\$ 41,536	\$ -	\$ -	\$ 39,559		
				\$ -	\$ -	\$ 55,662		

\$ 116,789	\$ 102,786	\$ 43,392	\$ 180,619	\$ 53,580	\$ 120,000	\$ 160,080		
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Part-time & Temp Salaries
Part-time Help
Overtime
Full Time
Part Time & Temp

\$ 13,883

-

Payroll Taxes & Fringes

\$ 25,162	\$ 17,584	\$ 14,243	\$ 25,499	\$ 7,400	\$ 14,577	\$ 28,161		
\$ 2,132	\$ 128	\$ 815	\$ 19,999	\$ 1,360	\$ 2,540	\$ 22,087		
\$ 8,372	\$ 487	\$ 146	\$ 12,369	\$ 483	\$ 1,855	\$ 16,851		
\$ 83,948	\$ 57,873	\$ 52,856	\$ 90,250	\$ 8,744	\$ 12,935	\$ 96,761		
\$ 4,318	\$ 2,839	\$ 2,534	\$ 19,698	\$ 1,438	\$ 2,075	\$ 12,075		

\$ 406,944	\$ 311,759	\$ 253,816	\$ 501,132	\$ 116,152	\$ 224,529	\$ 544,048	\$ -	\$ -
9.21	7.12	7.86	7.66			8.56		

TOTAL - PERSONNEL SERVICES
FTE TOTALS

FUND: GENERAL

DEPARTMENT: GOLF MAINTENANCE

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED		ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23		2023-24	2023-24	2023-24	2023-24	2023-24
\$ 1,981	\$ 2,685	\$ 2,127	\$ 1,780	\$ 2,620	\$ 3,000	Supplies	\$ 1,852				
\$ -	\$ 35	\$ -	\$ 450	\$ 9	Office	\$ 466					
\$ 2,508	\$ 6,870	\$ 6,509	\$ 15,772	\$ 4,543	Postage	\$ 16,403					
\$ 950	\$ 1,935	\$ 1,368	\$ 6,160	\$ 2,282	Program	\$ 6,425					
\$ 129	\$ 136	\$ 45	\$ 2,000	\$ 158	Small Tools	\$ 2,088					
\$ 50,545	\$ 63,789	\$ 85,004	\$ 101,831	\$ 7,766	Janitorial	\$ 107,711					
\$ 23,781	\$ 25,526	\$ 40,696	\$ 39,285	\$ 28,048	Chemical & Agricultural	\$ 40,857					
\$ 281	\$ 151	\$ -	\$ 660	\$ -	Gas & Oil	\$ 687					
\$ -	\$ 104	\$ 336	\$ 720	\$ 252	Snacks & Food	\$ 960					
\$ -	\$ -	\$ -	\$ -	\$ -	Uniforms	\$ -					
\$ -	\$ -	\$ -	\$ -	\$ -							
\$ 30	\$ -	\$ 47	\$ 530	\$ -	Printing/Advertising/Publicity	\$ 530					
\$ -	\$ -	\$ -	\$ -	\$ -	Classified Ads	\$ -					
\$ 1,178	\$ 238	\$ 130	\$ 1,600	\$ 1,144	Brochure	\$ -					
\$ 1,373	\$ -	\$ -	\$ 2,920	\$ 1,495	Flyers,Schedules,Misc	\$ -					
\$ -	\$ 1,147	\$ 125	\$ 112	\$ -	Dues/Meetings/Training/Travel/Exp	\$ -					
\$ 277	\$ -	\$ -	\$ 260	\$ 96	Prof Dues/Fees/Magazines/Books	\$ 2,650					
\$ 22,799	\$ 42,683	\$ 32,983	\$ 18,900	\$ 3,250	Conferences & Workshops	\$ 3,615					
\$ 4,469	\$ 5,341	\$ 8,022	\$ 7,800	\$ 1,379	Staff Mileage	\$ 131					
\$ 108,180	\$ 157,075	\$ 149,429	\$ 176,250	\$ 141,073	Staff Expense	\$ 260					
\$ 2,703	\$ 2,711	\$ 2,368	\$ 1,032	\$ 1,552	Utilities	\$ -					
\$ -	\$ -	\$ -	\$ -	\$ -	Electric	\$ 20,845					
\$ -	\$ -	\$ 874	\$ 720	\$ -	Natural Gas	\$ 8,112					
\$ 477	\$ 431	\$ 315	\$ 1,457	\$ 225	Water & Sewer	\$ 123,310					
					Telephone	\$ 3,500					
					Computer & Cable	\$ -					
					Garbage Expense	\$ 791					
					Internet & Communications	\$ 441					

FUND: GENERAL

DEPARTMENT: GOLF MAINTENANCE

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	BUDGET	BUDGET	BUDGET
						2023-24	2023-24	2023-24

MATERIAL & SERVICES

\$ 3,281	\$ 1,114	\$ 2,819	\$ 7,108	\$ 2,968	\$ 7,000	\$ 7,308		
\$ 22,710	\$ 22,600	\$ 53,273	\$ 44,700	\$ 41,070	\$ 44,700	\$ 46,488		
\$ 59,052	\$ 59,649	\$ 36,252	\$ 106,160	\$ 37,349	\$ 75,000	\$ 110,403		
\$ 452	\$ 835	\$ -	\$ 1,600	\$ -	\$ 1,200	\$ 1,600		

Maintenance & Repairs

Buildings								
Structures								
Equipment								
Grounds								
Vehicles								

Professional & Contract Services

\$ 24,539	\$ 36,356	\$ 62,943	\$ 22,410	\$ 6,418	\$ 12,000	\$ 72,160		
\$ 8,625	\$ 9,436	\$ 10,301	\$ 11,000	\$ 11,431	\$ 11,000	\$ 13,000		
\$ 500	\$ 290	\$ 1,458	\$ 7,240	\$ -	\$ 3,000	\$ 7,530		
\$ -			\$ 2,500	\$ -	\$ 1,000	\$ 2,500		

Program Contracts								
Insurance								
Equipment Maintenance Contracts								
Consultant								

Rentals/Leases

\$ (60)		\$ 902	\$ 600	\$ -	\$ 600	\$ 1,000		
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Equipment								
Buildings & Structures								

Capital Outlay

\$ 340,760	\$ 441,137	\$ 498,324	\$ 583,557	\$ 295,128	\$ 520,899	\$ 603,623	\$ -	\$ -
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Equipment								
Building & Structures								

\$ 747,704	\$ 752,896	\$ 752,140	\$ 1,084,689	\$ 411,280	\$ 745,428	\$ 1,147,671	\$ -	\$ -
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GRAND TTL GOLF MAINT

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**FUND: GENERAL
DEPARTMENT: GOLF CLUB HOUSE**

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	BUDGET	BUDGET	BUDGET
						2023-24	2023-24	2023-24

\$ 9,219	\$ 9,694	\$ 10,632	\$11,787	\$ 7,819	\$ 11,750	\$ 11,787		
\$ 65,355	\$ 66,708	\$ 70,258	\$78,433	\$ 51,956	\$ 78,425	\$ 78,322		
\$ 26,446	\$ 33,677	\$ 39,214	\$45,793	\$ 30,214	\$ 45,500	\$ 45,793		
\$ 76,612	\$ 113,153	\$ 111,326	\$279,806	\$ 105,647	\$ 160,000	\$ 260,125		

PERSONNEL SERVICES

Regular Salaries

Special Services Supervisor

Golf Operation Director

Golf Specialist

Part-time & Temp Salaries

Clerk/Typist/Cashier

Overtime
Full Time
Part Time & Temp

\$ 13,598	\$ 17,213	\$ 17,988	\$31,810	\$ 14,973	\$ 22,750	\$ 30,297		
\$ 1,086	\$ 132	\$ 953	\$24,949	\$ 2,794	\$ 5,365	\$ 23,762		
\$ 5,966	\$ 5,780	\$ 5,802	\$11,017	\$ 4,782	\$ 7,785	\$ 11,009		
\$ 38,213	\$ 39,040	\$ 38,105	\$41,250	\$ 27,236	\$ 40,900	\$ 44,853		
\$ 2,313	\$ 3,392	\$ 3,478	\$10,195	\$ 2,849	\$ 4,450	\$ 5,690		
\$ 238,808	\$ 288,789	\$ 297,757	\$ 535,040	\$ 248,270	\$ 376,925	\$ 511,638	\$ -	\$ -
5.21	6.39	9.44	9.92			9.37		

Payroll Taxes & Fringes

Social Security

Unemployment

Retirement

Health Insurance

Workers Compensation

TOTAL - PERSONNEL SERVICES

FTE TOTALS

FUND: GENERAL
DEPARTMENT: GOLF CLUB HOUSE
ACTUAL 2019-20 ACTUAL 2020-21 ESTIMATED 2021-22 BUDGETED 2022-23 ACTUAL 2/28/22-23 ESTIMATED 2022-23 MATERIAL & SERVICES PROPOSED BUDGET 2023-24 APPROVED BUDGET 2023-24 ADOPTED BUDGET 2023-24

\$	1,787	\$	875	\$	423	\$	1,000	\$	1,000		\$	1,000		
\$	235	\$	196	\$	122	\$	\$1,000	\$	137	Office	\$	1,000		
\$	13,993	\$	38,552	\$	28,240	\$	\$43,250	\$	23,064	Postage	\$	500		
\$	55	\$	173	\$	249	\$	\$200	\$	210	Program	\$	43,000		
\$	3,809	\$	4,061	\$	5,635	\$	\$6,000	\$	4,346	Small Tools	\$	250		
\$	122,182	\$	158,809	\$	174,101	\$	\$173,250	\$	136,652	Janitorial	\$	6,000		
\$	-	\$	-	\$	-	\$	\$250	\$	54	Store	\$	170,000		
\$	(76)	\$	34	\$	326	\$	\$500	\$	190	Gas & Oil	\$	200		
\$	-	\$	280	\$	653	\$	\$3,500	\$	1,085	Snacks & Food	\$	300		
										Uniforms	\$	2,500		

\$	48	\$	128	\$	-	\$	\$200	\$	-	Printing/Advertising/Publicity	\$	100		
\$	-	\$	-	\$	-	\$	-	\$	-	Classified Ads	\$	-		
\$	7,260	\$	3,588	\$	4,738	\$	\$26,900	\$	5,965	Brochure	\$	15,000		
										Fliers, Schedules, Misc	\$	-		

\$	3,694	\$	2,558	\$	4,216	\$	\$3,650	\$	1,235	Dues/Meetings/Training/Travel/Exp	\$	3,200		
\$	510	\$	510	\$	280	\$	\$4,000	\$	308	Prof Dues/Fees/Magazines/Books	\$	3,000		
\$	73	\$	11	\$	55	\$	\$750	\$	12	Conferences & Workshops	\$	250		
\$	596	\$	1,497	\$	370	\$	\$750	\$	358	Staff Mileage	\$	750		
										Staff Expense	\$	750		

\$	3,815	\$	-	\$	-	\$	\$16,200	\$	27,823	Utilities	\$	41,825		
\$	-	\$	-	\$	-	\$	\$12,500	\$	12,071	Electric	\$	18,500		
\$	723	\$	795	\$	824	\$	\$3,000	\$	34	Natural Gas	\$	3,000		
\$	45,968	\$	50,033	\$	47,813	\$	\$42,000	\$	28,936	Water & Sewer	\$	42,000		
\$	6,366	\$	5,022	\$	5,095	\$	\$5,500	\$	3,307	Telephone	\$	5,500		
\$	450	\$	2,593	\$	487	\$	\$1,427	\$	454	Computer & Cable & Fees	\$	1,400		
										Misc. & Garbage	\$	1,400		
										Internet & Communications	\$	-		

FUND: GENERAL

DEPARTMENT: GOLF CLUB HOUSE

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	2023-24	2023-24	2023-24
\$ -	\$ 378	\$ 361	\$ 55,000	\$ 466	\$ 5,000	\$ 5,000		
\$ 1,156		\$ -	\$ 5,000	\$ -	\$ 2,500	\$ 5,000		
\$ 6,444	\$ 13,133	\$ 22,482	\$ 10,000	\$ 3,898	\$ 10,000	\$ 10,000		
\$ -	\$ 40	\$ -	\$ 3,000	\$ -	500	\$ 3,000		
\$ 4,596	\$ 11,499	\$ 12,136	\$ 15,000	\$ 9,015	\$ 13,000	\$ 15,000		
\$ 5,985	\$ 8,041	\$ 7,167	\$ 9,000	\$ 7,911	\$ 8,000	\$ 9,000		
\$ -			\$ 4,000	\$ -	\$ 2,000	\$ 4,000		
\$ -			\$ 2,000	\$ -	900	\$ 2,000		
\$ 2,000				\$ 2,000	2,000	\$ 3,000		
		\$ 2,840						
\$ 231,669	\$ 302,806	\$ 318,614	\$ 398,827	\$ 269,861	\$ 402,175	\$ 438,302	\$ -	\$ -
\$ 470,477	\$ 591,595	\$ 616,371	\$ 933,867	\$ 518,132	\$ 779,100	\$ 949,940	\$ -	\$ -

MATERIAL & SERVICES

Maintenance & Repairs
Buildings
Structures
Equipment
Grounds
Vehicles

Professional & Contract Services

Program Contracts
Insurance
Equipment Maintenance Contracts
Consultant
Refunds

Rentals/Leases
Equipment
Buildings & Structures

Capital Outlay
Equipment
Building & Structures

TOTAL - MATERIAL & SUPPLIES

GRAND TTL GOLF CLUB HOUSE

FUND: GENERAL

DEPARTMENT: CONCESSIONS

ACTUAL 2019-20 ACTUAL 2020-21 ESTIMATED 2021-22 BUDGETED 2022-23 ACTUAL 2/28/22-23 ESTIMATED 2022-23

PROPOSED BUDGET 2023-24 APPROVED BUDGET 2023-24 ADOPTED BUDGET 2023-24

PERSONNEL SERVICES
 Regular Salaries
 Concession Coordinator

\$	-	\$	-	\$	-	\$27,854	\$	-	\$	-	\$	-

Part-time & Temp Salaries
 Cashiers & Etc. \$ 27,854

Overtime
 Full Time
 Part Time & Temp

\$	-	\$	-	\$	-	\$2,131	\$	-	\$	-	\$	2,131
\$	-	\$	-	\$	-	\$1,671	\$	-	\$	-	\$	1,672

Payroll Taxes & Fringes
 Social Security
 Unemployment
 Retirement
 Health Insurance
 Workers Compensation

\$	-	\$	-	\$	-	\$1,646	\$	-	\$	-	\$	914
\$	-	\$	-	\$	-	\$33,302	\$	-	\$	-	\$	32,571
						0.77						0.77

TOTAL - PERSONNEL SERVICES \$ 32,571 \$ - \$ -

FTE TOTALS 0.77 - -

FUND: GENERAL

DEPARTMENT: CONCESSIONS

	ACTUAL 2019-20	ACTUAL 2020-21	ESTIMATED 2021-22	BUDGETED 2022-23	ACTUAL 2/28/22-23	ESTIMATED 2022-23	PROPOSED BUDGET 2023-24	APPROVED BUDGET 2023-24	ADOPTED BUDGET 2023-24
MATERIAL & SERVICES									
<u>Supplies</u>									
Office	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ 60		
Postage	\$ -	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ 30		
Program	\$ -	\$ -	\$ -	\$ 16,100	\$ -	\$ -	\$ 16,100		
Snacks & Food									
Uniforms									
<u>Printing/Advertising/Publicity</u>									
Classified Ads	\$ -	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ 75		
Brochure									
Flyers, Schedules, Misc	\$ -	\$ -	\$ -	\$ 125	\$ -	\$ -	\$ 125		
<u>Dues/Meetings/Training/Travel/Exp</u>									
Prof Dues/Fees/Magazines/Books	\$ -	\$ -	\$ -	\$ 1,050	\$ -	\$ -	\$ 1,050		
Conferences & Workshops	\$ -	\$ -	\$ -	\$ 700	\$ -	\$ -	\$ 700		
Staff Mileage	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ 200		
Staff Expense									
<u>Utilities</u>									
Electric	\$ -	\$ -	\$ -	\$ 1,600	\$ -	\$ -	\$ 1,600		
Natural Gas									
Water & Sewer									
Telephone	\$ -	\$ -	\$ -	\$ 1,400	\$ -	\$ -	\$ 1,400		
Computer & Cable									
Internet & Comm									

FUND: GENERAL
DEPARTMENT: CONCESSIONS

ACTUAL ACTUAL ESTIMATED BUDGETED ACTUAL ESTIMATED
 2019-20 2020-21 2021-22 2022-23 2/28/22-23 2022-23

MATERIAL & SERVICES

PROPOSED APPROVED ADOPTED
 BUDGET BUDGET BUDGET
 2023-24 2023-24 2023-24

\$ - \$ - \$ - \$ 500 \$ - \$ -
 Maintenance & Repairs
 Buildings
 Equipment
 Grounds

\$ 500
 \$ -

\$ 500
 \$ -

\$ 1,438 \$ 1,573 \$ 1,717 \$ 2,100 \$ 1,905 \$ 1,910

Professional & Contract Services
 Program Contracts
 Equipment Maintenance Contracts
 Insurance
 Rentals/Leases
 Equipment
 Buildings & Structures

\$ 2,100

Capital Outlay
 Equipment
 Building & Structures

\$ 1,438 \$ 1,573 \$ 1,717 \$ 23,940 \$ 1,905 \$ 1,910
 \$ 1,438 \$ 1,573 \$ 1,717 \$ 57,242 \$ 1,905 \$ 1,910

TOTAL - MATERIAL & SUPPLIES
GRAND TOTAL CONCESSIONS

\$ 23,940 \$ - \$ -
 \$ 56,511 \$ - \$ -

FUND: GENERAL

DEPARTMENT: PRESCHOOL

	ACTUAL 2019-20	ACTUAL 2020-21	ESTIMATED 2021-22	BUDGETED 2022-23	ACTUAL 2/28/22-23	ESTIMATED 2022-23	PROPOSED BUDGET 2023-24	APPROVED BUDGET 2023-24	ADOPTED BUDGET 2023-24
MATERIAL & SERVICES									
Supplies									
Office	627	128	90	\$900	128	750	\$ 900		
Postage	54	15	2	\$300	2	100	\$ 300		
Program	1,387	1,267	1,239	\$2,735	704	2,000	\$ 2,905		
Snacks & Food									
Uniforms									
<u>Printing/Advertising/Publicity</u>									
Classified Ads	-	132	179	\$150	132	200	\$ 250		
Brochure	321	328	336	\$500	207	400	\$ 600		
Fliers,Schedules,Misc	-			\$200	-	-	\$ 200		
<u>Dues/Meetings/Training/Travel/Exp</u>									
Prof Dues/Fees/Magazines/Books	231	201	224	\$450	187	450	\$ 450		
Conferences & Workshops									
Staff Mileage	-			\$200	-	100	\$ -		
Staff Expense	1	807	2	\$100	20	100	\$ 100		
<u>Utilities</u>									
Electric	348	475	518	\$550	331	550	\$ 600		
Natural Gas	902	886	994	\$975	678	975	\$ 1,200		
Water & Sewer	1,189	1,349	1,408	\$1,300	1,018	1,700	\$ 1,700		
Telephone	1,204	931	995	\$1,200	459	1,000	\$ 1,200		
Computer & Cable	923	2,119	971	\$2,500	1,489	2,500	\$ 2,500		
Internet & Communications	649	680	487	\$1,600	454	600	\$ 1,050		

FUND: GENERAL									
DEPARTMENT: ACQ AND DVLPMNT									
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED	
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	BUDGET	BUDGET	BUDGET	
						2023-24	2023-24	2023-24	
\$ -	\$ 1,608	\$ -	\$ 40,000	\$ 7,189	\$ 30,000	\$ -	\$ -	\$ -	
\$ -			\$ 60,000		\$ 50,000	\$ 50,000			
\$ 109,167	\$ 113,837	\$ 149,353	\$ 118,000	\$ 212,081	\$ 217,636	\$ 147,900			
			\$ 360,200		\$ 130,000	\$ 425,574			
	\$ 31,429	\$ 5,074	-		\$ 5,074	\$ -			
					Aquatic Building	\$ -			
					Recreation Equipment	\$ 25,600			
\$ -	\$ 17,293	\$ 3,330	\$ 50,000		Recreation Buildings	\$ -			
\$ -					Golf Course Equipment	\$ 232,380			
\$ 104,860	\$ 25,493	\$ 384,071	\$ 309,000	\$ 39,704	Golf Course Buildings	\$ -			
			\$ 20,000		District Wide				
					Other Equipment				
			\$ 4,972		Other Building/Equipment	\$ -			
\$ 214,027	\$ 189,660	\$ 541,829	\$ 962,172	\$ 258,974	TOTAL REPAIR/REPLACEMENT	\$ 881,454	\$ -	\$ -	
					NEW DEVELOPMENT AND ACQ				
					New Acreage Acquisition/Planning				
					New Equipment Acquisition	\$ 4,300,000	\$ -	\$ -	
					New Building/Park Acquisition	\$ 4,300,000	\$ -	\$ -	
					Planning	\$ -	\$ -	\$ -	
					TOTAL - DEVLMT AND ACQ	\$ -	\$ -	\$ -	
\$ 214,027	\$ 189,660	\$ 557,598	\$ 962,172	\$ 258,974	GRAND TTL DEVLMT & ACQ	\$ 5,181,454	\$ -	\$ -	

FUND: GENERAL
DEPARTMENT: TRANSFERS

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	2023-24	2023-24	2023-24

\$ - \$ 660 \$ - \$ - \$ - \$ -
 \$ - \$ 660 \$ - \$ - \$ - \$ -
 \$ 194,540

- MATERIAL & SERVICES
- Payment Pool Loan
- Payment Senior Center
- Loan Porperty
- Loan second nine
- Payment Golf Course
- Payment Loans (Aquatic/Fitness)
- Short term Loans
- GRAND TOTAL TRANSFERS

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FUND: GENERAL
DEPARTMENT: CONTINGENCY

ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2020-21	2021-22	2022-23	2/28/22-23	2022-23	2023-24	2023-24	2023-24

\$ - \$ - \$ 100,000 \$ - \$ - \$ 117,902 \$ - \$ -
 \$ - \$ - \$ 100,000 \$ - \$ - \$ 117,902 \$ - \$ -
 \$ 100,000 \$ 100,000

- MATERIAL & SERVICES
- Amount not transferred
- Amount to be transferred
- GRAND TOTAL CONTINGENCY

FUND: GENERAL

DEPARTMENT: ALL GENERAL FUNDS

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	GENERAL FUND	PERSONNEL SERVICE	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23			2023-24	2023-24	2023-24
\$ 2,606,341	\$ 2,749,485	\$ 2,911,305	\$ 5,192,559	\$ 2,541,550	\$ 4,017,735	TOTAL - ALL GENERAL FUNDS		\$ 5,074,100	\$ -	\$ -
56.89	52.21	81.26	83.98			<u>FTE TOTALS</u>		84.36	-	-
						MATERIAL & SERVICES				
\$ 2,284,420	\$ 2,446,791	\$ 2,856,357	\$ 3,539,184	\$ 2,205,431	\$ 3,413,838	TOTAL - ALL GENERAL FUNDS		\$ 3,861,495	\$ -	\$ -
						CAPITAL OUTLAY				
\$ 214,027	\$ 189,660	\$ 557,598	\$ 962,172	\$ 258,974	\$ 889,367	TOTAL - ALL GENERAL FUNDS		\$ 5,181,454	\$ -	\$ -
						TRANSFERS				
\$ 194,540	\$ 660	\$ -	\$ -	\$ -	\$ -	TOTAL - ALL GENERAL FUNDS		\$ -	\$ -	\$ -
						CONTINGENCY				
\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	TOTAL - ALL GENERAL FUNDS		\$ 117,902	\$ -	\$ -
\$ 5,299,327	\$ 5,386,596	\$ 6,325,260	\$ 9,793,915	\$ 5,005,956	\$ 8,320,941	<u>GRAND TOTAL GENERAL FUND</u>		\$ 14,234,951	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: GENERAL FUNDS BASIC SERVICE BREAKOUT

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	2023-24	2023-24	2023-24
\$ 1,198,086	\$ 1,420,250	\$ 1,457,958	\$ 2,545,522	\$ 1,222,461	\$ 1,958,738	\$ 2,505,470	\$ -	\$ -
21.0300	21.6100	35.7800	35.9300			34.51	-	-
FTE TOTALS								
BASIC SERVICE								
MATERIAL & SERVICES								
PERSONNEL SERVICE								
TOTAL - ALL GENERAL FUNDS								

\$ 1,176,258	\$ 1,388,209	\$ 1,617,670	\$ 1,978,685	\$ 1,180,453	\$ 1,881,936	\$ 2,088,777	\$ -	\$ -
TOTAL - ALL GENERAL FUNDS								
BASIC SERVICE								
CAPITAL OUTLAY								
TOTAL - ALL GENERAL FUNDS								

\$ 109,167	\$ 115,445	\$ 165,122	\$ 578,200	\$ 219,270	\$ 427,636	\$ 4,923,474	\$ -	\$ -
TOTAL - ALL GENERAL FUNDS								
BASIC SERVICE								
TRANSFERS								
TOTAL - ALL GENERAL FUNDS								

\$ 194,540	\$ 660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - ALL GENERAL FUNDS								
BASIC SERVICE								
CONTINGENCY								
TOTAL - ALL GENERAL FUNDS								

\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 117,902	\$ -	\$ -
TOTAL - ALL GENERAL FUNDS								
BASIC SERVICE								
GRAND TOTAL GENERAL FUND								

\$ 2,678,050	\$ 2,924,564	\$ 3,240,750	\$ 5,202,407	\$ 2,622,185	\$ 4,268,310	\$ 9,635,623	\$ -	\$ -
GRAND TOTAL GENERAL FUND								

FUND: GENERAL

DEPARTMENT: GENERAL FUNDS SPECIAL SERVICE BREAKOUT

ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2019-20	2020-21	2021-22	2022-23	2/28/22-23	2022-23	2023-24	2023-24	2023-24
\$ 1,408,255	\$ 1,329,235	\$ 1,453,347	\$ 2,647,037	\$ 1,319,089	\$ 2,058,997	\$ 2,568,630	\$ -	\$ -
35.8600	30.6000	45.4800	48.0500			49.85	-	-
FTE TOTALS								
SPECIAL SERVICE								
MATERIAL & SERVICES								
PERSONNEL SERVICE								
TOTAL - ALL GENERAL FUNDS								

\$ 1,108,162	\$ 1,058,582	\$ 1,238,686	\$ 1,560,499	\$ 1,024,977	\$ 1,531,902	\$ 1,772,718	\$ -	\$ -
TOTAL - ALL GENERAL FUNDS								
SPECIAL SERVICE								
CAPITAL OUTLAY								
TOTAL - ALL GENERAL FUNDS								

\$ 104,860	\$ 74,215	\$ 392,476	\$ 379,000	\$ 39,704	\$ 461,731	\$ 257,980	\$ -	\$ -
TOTAL - ALL GENERAL FUNDS								
SPECIAL SERVICE								
TRANSFERS								
TOTAL - ALL GENERAL FUNDS								

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - ALL GENERAL FUNDS								
SPECIAL SERVICE								
CONTINGENCY								
TOTAL - ALL GENERAL FUNDS								

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - ALL GENERAL FUNDS								
SPECIAL SERVICE								
GRAND TOTAL GENERAL FUND								

\$ 2,621,277	\$ 2,462,032	\$ 3,084,510	\$ 4,586,536	\$ 2,383,771	\$ 4,052,630	\$ 4,599,328	\$ -	\$ -
GRAND TOTAL GENERAL FUND								

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TAX RATE HISTORY

	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	BUDGETED 2022-23	PROPOSED 2023-24
Assessed Value	\$ 3,381,807,410	\$ 3,589,894,257	\$ 3,770,180,227	\$ 3,930,825,594	\$ 4,059,899,479	\$ 4,193,211,687
Value % Increase	3.1%	6.2%	5.0%	4.3%	3.3%	3.3%
Tax Rate	1.3116	1.2952	1.2766	1.3109	1.2414	1.2414
Bond Levy	0.404	0.3876	0.369	0.4033	0.3338	0.3338
Offsets						
Bond Debt	\$ 1,276,775.00	\$ 1,298,775	\$ 1,313,975	\$ 1,313,975	\$ 1,355,225	\$ 1,371,725
Tax To Be Collected	\$ 4,435,578.60	\$ 4,649,631.04	\$ 4,813,012.08	\$ 5,152,919.27	\$ 5,039,959.21	\$ 5,205,452.99
Ttl Gen Fun Tx Rec	\$ 3,028,550	\$ 3,154,859	\$ 3,286,290	\$ 3,422,118	\$ 3,587,157.00	\$ 3,685,025.00
Ttl Taxes Received	\$ 4,440,902	\$ 4,636,138	\$ 4,600,265	\$ 4,999,817		

TAX RATE HISTORY

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12
Assessed Value	\$ 2,150,719,438	\$ 2,189,406,608	\$ 2,334,513,645	\$ 2,449,157,323	\$ 2,567,798,928	\$ 2,566,933,787
Value % Increase	4.8%	1.8%	6.6%	4.9%	4.8%	0.00
Tax Rate	0.9076	0.9076	0.9076	0.9076	0.9076	0.9076

Levy

Offsets

Taxes Collected	\$ 1,951,992.96	\$ 1,987,105.44	\$ 2,118,804.58	\$ 2,222,855.19	\$ 2,330,534.31	\$ 2,329,749.11
Ttl Gen Fun Tx Rec	\$ 1,728,304	\$ 1,912,061	\$ 2,048,118	\$ 2,129,239	\$ 2,285,588	\$ 2,289,962
Ttl Taxes Received	\$ 1,728,304	\$ 1,912,061	\$ 2,048,118	\$ 2,129,239	\$ 2,285,588	\$ 2,289,962

TAX RATE HISTORY

	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18
Assessed Value	\$ 2,645,834,952	\$ 2,720,052,754	\$ 2,866,377,271	\$ 2,987,874,460	\$ 3,153,599,588	\$ 3,280,613,131
Value % Increase	3.1%	2.8%	5.4%	4.2%	5.5%	4.0%
Tax Rate	0.9076	0.9076	0.9076	1.3256	1.3278	1.3208
Bond Levy				0.418	0.4202	0.4132

Offsets

Bond Debt			\$ -	\$ 1,203,990	\$ 1,237,975	\$ 1,258,175
Tax To Be Collected	\$ 2,401,359.80	\$ 2,468,719.88	\$ 2,601,524.01	\$ 3,960,726.38	\$ 4,187,349.53	\$ 4,333,033.82
Ttl Gen Fun Tx Rec	\$ 2,334,359	\$ 2,387,179	\$ 2,601,163	\$ 2,618,333	\$ 2,794,065	\$ 2,886,199
Ttl Taxes Received	\$ 2,334,359	\$ 2,387,179	\$ 2,601,163	\$ 3,822,323	\$ 4,032,040	\$ 4,068,132

TAX RATE HISTORY

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1994-95	1995-96	1996-97	1997-98	1998-99	1999-00

Assessed Value	\$ 1,085,745,819	\$ 1,282,282,666	\$ 1,403,047,051	\$ 1,289,547,362	\$ 1,355,455,187	\$ 1,450,064,559
Value % Increase	14.1%	18.1%	9.4%	-8.1%	5.1%	7.0%
Tax Rate	0.7148	0.6417	0.9068	0.9063	0.9057	0.9055

Levy	0	0	0	0	0	0
Offsets	0	0	0	0	0	0

Taxes Collected	\$ 776,091.11	\$ 822,840.79	\$ 1,272,283.07	\$ 1,168,716.77	\$ 1,227,635.76	\$ 1,313,033.46
Ttl Gen Fun Tx Rec	\$ 764,865	\$ 814,891	\$ 1,234,974	\$ 1,146,038	\$ 1,203,221	\$ 1,284,838
Ttl Taxes Received	\$ 764,865	\$ 814,891	\$ 1,234,974	\$ 1,146,038	\$ 1,203,221	\$ 1,284,838

TAX RATE HISTORY

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
2000-01	2001-02	2002-03	2003-04	2004-05	2005-06

Assessed Value	\$ 1,531,633,436	\$ 1,599,315,557	\$ 1,721,327,229	\$ 1,750,962,655	\$ 1,896,105,642	\$ 2,051,633,819
Value % Increase	5.6%	4.4%	7.6%	1.7%	8.3%	8.2%
Tax Rate	0.9076	0.9076	0.9076	0.9076	0.9076	0.9076

Levy	0	0	0	0	0	0
Offsets	0	0	0	0	0	0

Bond Debt tax

Taxes Collected	\$ 1,390,110.51	\$ 1,451,538.80	\$ 1,562,276.59	\$ 1,589,173.71	\$ 1,720,905.48	\$ 1,862,062.85
Ttl Gen Fun Tx Rec	\$ 1,346,499	\$ 1,398,872	\$ 1,530,809	\$ 1,596,387	\$ 1,696,791	\$ 1,771,415
Ttl Taxes Received	\$ 1,346,499	\$ 1,398,872	\$ 1,530,809	\$ 1,596,387	\$ 1,696,791	\$ 1,771,415

TAX INFORMATION FOR CHEHALEM PARK AND RECREATION DISTRICT

YEAR	TAXES TO		ASSESSSED VALUE	TAX RATE	INCREASE IN TAXES
	BE RECEIVED				
2010	\$ 2,222,855.19		\$ 2,449,157,323.00	\$ 0.9076	\$ 104,050.60
2011	\$ 2,330,534.31		\$ 2,567,798,928.00	\$ 0.9076	\$ 107,679.12
2012	\$ 2,329,749.11		\$ 2,566,933,787.00	\$ 0.9076	(785.20)
2013	\$ 2,401,359.80		\$ 2,645,834,952.00	\$ 0.9076	\$ 71,610.70
2014	\$ 2,468,719.88		\$ 2,720,052,754.00	\$ 0.9076	\$ 67,360.08
2015	\$ 2,601,524.01		\$ 2,866,377,271.00	\$ 0.9076	\$ 132,804.13
2016	\$ 3,960,726.38		\$ 2,987,874,460.00	\$ 1.3256	\$ 1,359,202.37
2017	\$ 4,187,349.53		\$ 3,153,599,588.00	\$ 1.3278	\$ 226,623.15
2018	\$ 4,333,033.82		\$ 3,280,613,131.00	\$ 1.3208	\$ 145,684.29
2019	\$ 4,346,103.00		\$ 3,381,807,410.00	\$ 1.3116	\$ 13,069.18
2020	\$ 4,668,920.91		\$ 3,589,894,257.00	\$ 1.2952	\$ 322,817.91
2021	\$ 4,827,486.71		\$ 3,770,180,227.00	\$ 1.2952	\$ 158,565.80
2022	\$ 5,152,180.95		\$ 3,930,825,584.00	\$ 1.3109	\$ 324,694.24
2023	\$ 5,036,250.57		\$ 4,059,899,479.00	\$ 1.2414	\$ (115,930.38)

PLEASE NOTE THE HIGHEST TAX RATE IS \$1.3278.
 THIS TAX RATE WAS THE RESULTS OF BUILDING THE SECOND & CURRENT POOL.
 THE HIGHEST TAX RATE IN BOLD. THE LOWEST TAX RATE IN BOLD

TAX INFORMATION FOR CHEHALEM PARK AND RECREATION DISTRICT

YEAR	TAXES TO		ASSESSSED VALUE	TAX RATE	INCREASE IN TAXES
	BE RECEIVED				
1990	\$ 603,347.94		\$ 648,761,224.00	\$ 0.9300	\$ 7,311.59
1991	\$ 615,428.96		\$ 691,493,208.00	\$ 0.8900	\$ 12,081.02
1992	\$ 653,438.77		\$ 768,751,499.00	\$ 0.8500	\$ 38,009.82
1993	\$ 691,037.32		\$ 853,132,499.00	\$ 0.8100	\$ 37,598.55
1994	\$ 732,533.69		\$ 951,342,453.00	\$ 0.7700	\$ 41,496.36
1995	\$ 781,736.99		\$ 1,085,745,819.00	\$ 0.7200	\$ 49,203.30
1996	\$ 820,660.91		\$ 1,282,282,666.00	\$ 0.6400	\$ 38,923.92
1997	\$ 1,274,076.06		\$ 1,384,865,279.00	\$ 0.9200	\$ 453,415.15
1998	\$ 1,173,579.10		\$ 1,289,647,362.00	\$ 0.9100	\$ (100,496.96)
1999	\$ 1,229,008.14		\$ 1,354,129,730.00	\$ 0.9076	\$ 55,429.04
2000	\$ 1,316,078.60		\$ 1,450,064,569.00	\$ 0.9076	\$ 87,070.46
2001	\$ 1,390,110.51		\$ 1,531,633,436.00	\$ 0.9076	\$ 74,031.90
2002	\$ 1,451,538.80		\$ 1,599,315,557.00	\$ 0.9076	\$ 61,428.29
2003	\$ 1,562,276.59		\$ 1,721,327,229.00	\$ 0.9076	\$ 110,737.79
2004	\$ 1,589,173.71		\$ 1,750,962,655.00	\$ 0.9076	\$ 26,897.11
2005	\$ 1,720,905.48		\$ 1,896,105,642.00	\$ 0.9076	\$ 131,731.78
2006	\$ 1,862,062.85		\$ 2,051,633,819.00	\$ 0.9076	\$ 141,157.37
2007	\$ 1,951,992.96		\$ 2,150,719,438.00	\$ 0.9076	\$ 89,930.11
2008	\$ 1,987,104.44		\$ 2,189,405,508.00	\$ 0.9076	\$ 35,111.48
2009	\$ 2,118,804.58		\$ 2,334,513,645.00	\$ 0.9076	\$ 131,700.15

PLEASE NOT THE HIGHEST TAX RATE IS \$0.93.

TAX INFORMATION FOR CHEHALEM PARK AND RECREATION DISTRICT

YEAR	TAXES TO		ASSESSSED VALUE	TAX RATE	INCREASE IN TAXES
	BE RECEIVED				
1974	\$ 183,763.03		\$ 135,119,872.00	\$ 1.3600	
1975	\$ 217,471.28		\$ 144,020,716.00	\$ 1.5100	\$ 33,708.26
1976	\$ 236,506.49		\$ 179,171,585.00	\$ 1.3200	\$ 19,035.21
1977	\$ 237,766.60		\$ 198,138,832.00	\$ 1.2000	\$ 1,260.11
1978	\$ 283,945.41		\$ 228,988,235.00	\$ 1.2400	\$ 46,178.81
1979	\$ 306,672.01		\$ 286,609,354.00	\$ 1.0700	\$ 22,726.60
1980	\$ 327,216.73		\$ 344,438,663.00	\$ 0.9500	\$ 20,544.72
1981	\$ 332,417.29		\$ 405,386,937.00	\$ 0.8200	\$ 5,200.56
1982	\$ 441,222.65		\$ 596,246,824.00	\$ 0.7400	\$ 108,805.36
1983	\$ 479,846.72		\$ 607,400,909.00	\$ 0.7900	\$ 38,624.07
1984	\$ 540,997.17		\$ 651,803,823.00	\$ 0.8300	\$ 61,150.45
1985	\$ 563,895.69		\$ 679,392,399.00	\$ 0.8300	\$ 22,898.52
1986	\$ 567,363.16		\$ 659,724,600.00	\$ 0.8600	\$ 3,467.46
1987	\$ 580,539.55		\$ 637,955,544.00	\$ 0.9100	\$ 13,176.39
1988	\$ 587,021.09		\$ 624,490,516.00	\$ 0.9400	\$ 6,481.54
1989	\$ 596,036.35		\$ 627,406,680.00	\$ 0.9500	\$ 9,015.26

PLEASE NOTE THE HIGHEST TAX RATE IS \$1.51.

THIS TAX RATE WAS THE RESULTS OF BUILDING THE FIRST POOL.

TAX INFORMATION FOR CHEHALEM PARK AND RECREATION DISTRICT

YEAR	TAXES TO			INCREASE IN TAXES	POOL BOND TAX RATE
	BE RECEIVED	ASSESSED VALUE	TAX RATE		
1974	\$ 183,763.03	\$ 135,119,872.00	\$ 1.3600		
1975	\$ 217,471.28	\$ 144,020,716.00	\$ 1.5100	\$ 33,708.26	
1976	\$ 236,506.49	\$ 179,171,585.00	\$ 1.3200	\$ 19,035.21	
1977	\$ 237,766.60	\$ 198,138,832.00	\$ 1.2000	\$ 1,260.11	
1978	\$ 283,945.41	\$ 228,988,235.00	\$ 1.2400	\$ 46,178.81	
1979	\$ 306,672.01	\$ 286,609,354.00	\$ 1.0700	\$ 22,726.60	
1980	\$ 327,216.73	\$ 344,438,663.00	\$ 0.9500	\$ 20,544.72	
1981	\$ 332,417.29	\$ 405,386,937.00	\$ 0.8200	\$ 5,200.56	
1982	\$ 441,222.65	\$ 596,246,824.00	\$ 0.7400	\$ 108,805.36	
1983	\$ 479,846.72	\$ 607,400,909.00	\$ 0.7900	\$ 38,624.07	
1984	\$ 540,997.17	\$ 651,803,823.00	\$ 0.8300	\$ 61,150.45	
1985	\$ 563,895.69	\$ 679,392,399.00	\$ 0.8300	\$ 22,898.52	
1986	\$ 567,363.16	\$ 659,724,600.00	\$ 0.8600	\$ 3,467.46	
1987	\$ 580,539.55	\$ 637,955,544.00	\$ 0.9100	\$ 13,176.39	
1988	\$ 587,021.09	\$ 624,490,516.00	\$ 0.9400	\$ 6,481.54	
1989	\$ 596,036.35	\$ 627,406,680.00	\$ 0.9500	\$ 9,015.26	
1990	\$ 603,347.94	\$ 648,761,224.00	\$ 0.9300	\$ 7,311.59	
1991	\$ 615,428.96	\$ 691,493,208.00	\$ 0.8900	\$ 12,081.02	
1992	\$ 653,438.77	\$ 768,751,499.00	\$ 0.8500	\$ 38,009.82	
1993	\$ 691,037.32	\$ 853,132,499.00	\$ 0.8100	\$ 37,598.55	
1994	\$ 732,533.69	\$ 951,342,453.00	\$ 0.7700	\$ 41,496.36	
1995	\$ 781,736.99	\$ 1,085,745,819.00	\$ 0.7200	\$ 49,203.30	
1996	\$ 820,660.91	\$ 1,282,282,666.00	\$ 0.6400	\$ 38,923.92	
1997	\$ 1,274,076.06	\$ 1,384,865,279.00	\$ 0.9200	\$ 453,415.15	
1998	\$ 1,173,579.10	\$ 1,289,647,362.00	\$ 0.9100	\$ (100,496.96)	
1999	\$ 1,229,008.14	\$ 1,354,129,730.00	\$ 0.9076	\$ 55,429.04	
2000	\$ 1,316,078.60	\$ 1,450,064,569.00	\$ 0.9076	\$ 87,070.46	
2001	\$ 1,390,110.51	\$ 1,531,633,436.00	\$ 0.9076	\$ 74,031.90	
2002	\$ 1,451,538.80	\$ 1,599,315,557.00	\$ 0.9076	\$ 61,428.29	
2003	\$ 1,562,276.59	\$ 1,721,327,229.00	\$ 0.9076	\$ 110,737.79	
2004	\$ 1,589,173.71	\$ 1,750,962,655.00	\$ 0.9076	\$ 26,897.11	
2005	\$ 1,720,905.48	\$ 1,896,105,642.00	\$ 0.9076	\$ 131,731.78	
2006	\$ 1,862,062.85	\$ 2,051,633,819.00	\$ 0.9076	\$ 141,157.37	
2007	\$ 1,951,992.96	\$ 2,150,719,438.00	\$ 0.9076	\$ 89,930.11	
2008	\$ 1,987,104.44	\$ 2,189,405,508.00	\$ 0.9076	\$ 35,111.48	
2009	\$ 2,118,804.58	\$ 2,334,513,645.00	\$ 0.9076	\$ 131,700.15	
2010	\$ 2,222,855.19	\$ 2,449,157,323.00	\$ 0.9076	\$ 104,050.60	
2011	\$ 2,330,534.31	\$ 2,567,798,928.00	\$ 0.9076	\$ 107,679.12	
2012	\$ 2,329,749.11	\$ 2,566,933,787.00	\$ 0.9076	\$ (785.20)	
2013	\$ 2,401,359.80	\$ 2,645,834,952.00	\$ 0.9076	\$ 71,610.70	
2014	\$ 2,468,719.88	\$ 2,720,052,754.00	\$ 0.9076	\$ 67,360.08	
2015	\$ 2,601,524.01	\$ 2,866,377,271.00	\$ 0.9076	\$ 132,804.13	
2016	\$ 3,960,726.38	\$ 2,987,874,460.00	\$ 1.3256	\$ 1,359,202.37	<u>\$ 0.4180</u>
2017	\$ 4,187,349.53	\$ 3,153,599,588.00	\$ 1.3278	\$ 226,623.15	<u>\$ 0.4202</u>
2018	\$ 4,333,033.82	\$ 3,280,613,131.00	\$ 1.3208	\$ 145,684.29	<u>\$ 0.4132</u>
2019	\$ 4,346,103.00	\$ 3,381,807,410.00	\$ 1.3116	\$ 13,069.18	<u>\$ 0.4040</u>
2020	\$ 4,668,920.91	\$ 3,589,894,257.00	\$ 1.2952	\$ 322,817.91	<u>\$ 0.3876</u>
2021	\$ 4,827,486.71	\$ 3,770,180,227.00	\$ 1.2766	\$ 158,565.80	<u>\$ 0.3690</u>
2022	\$ 5,152,180.95	\$ 3,930,825,584.00	\$ 1.3109	\$ 324,694.24	<u>\$ 0.4033</u>
2023	\$ 5,036,250.57	\$ 4,059,899,479.00	\$ 1.2414	\$ (115,930.38)	<u>\$ 0.3338</u>

CHEHALEM PARK AND RECREATION DISTRICT
CURRENT EMPLOYEE POSITIONS AND PAY PLAN

GRADES	STEP A TO LONGEVITY L-3	POSITIONS
1	(\$17.25 - \$26.76)	Maintenance Laborer 1, Life Guard I, Receptionist/Clerk/Concessionaire I, Recreation/Golf Leader I
GRADES	STEP A TO LONGEVITY L-3	POSITIONS
3	(\$19.02 - \$29.50)	Maintenance Laborer II, Water Safety Inst. I Lead Receptionist/Clerk/Concessionaire II, Recreation/Golf Leader II
GRADES	STEP A TO LONGEVITY L-3	POSITIONS
5	(\$20.97 - \$32.53)	Maintenance Laborer III, Specialist I, Recreation/Golf Leader III
GRADES	STEP A TO LONGEVITY L-3	POSITIONS
6	(\$22.03 - \$34.15)	Specialist II
GRADES	STEP A TO LONGEVITY L-3	POSITIONS
7	(\$23.12 - \$35.86)	Specialist III
GRADES	STEP A TO LONGEVITY L-3	POSITIONS
8	(\$24.27 - \$37.85)	Coordinator I
GRADES	STEP A TO LONGEVITY L-3	POSITIONS
9	(\$25.49 - \$39.54)	Coordinator II
GRADES	STEP A TO LONGEVITY L-3	POSITIONS
11	(\$28.10 - \$43.59)	Coordinator III
GRADES	STEP A TO LONGEVITY L-3	POSITIONS
12	(\$29.50 - \$45.77)	Director I
GRADES	STEP A TO LONGEVITY L-3	POSITIONS
15	(\$34.15 - \$52.98)	Director II
GRADES	STEP A TO LONGEVITY L-3	POSITIONS
18	(\$39.54 - \$61.34)	Director III
GRADES	STEP A TO LONGEVITY L-3	POSITIONS
20	(\$43.59 - \$67.62)	Supervisors
GRADES	STEP A TO LONGEVITY L-3	POSITIONS
24	(\$52.98 - \$82.20)	Assistant Superintendent

THIS WAS EFFECTIVE 7-1-22

THE STATE MINIMUM WAGE IS \$13.50. IT WILL INCREASE ACCORDING TO THE
CPI. THE INCREASE WILL BE RELEASED APRIL 30, 2023.

GRADE	9 HR/	STEP	A	B	C	D	E	F	G	LONGEVITY	L-1	LONGEVITY	L-2	LONGEVITY	L-3		
		W/	25.49	26.76	28.10	29.50	30.98	32.53	34.15	35.86	37.65	39.54	41.51	43.59	45.77	48.06	
		KL/	1,019.44	1,070.42	1,123.94	1,180.13	1,239.14	1,301.10	1,366.15	1,434.46	1,506.18	1,581.49	1,660.57	1,743.60	1,830.78	1,922.31	2,018.43
		Y/	4,417.59	4,638.47	4,870.39	5,113.91	5,369.61	5,638.09	5,920.00	6,216.00	6,526.80	6,853.13	7,195.79	7,555.58	7,933.36	8,330.03	8,746.53
GRADE	10 HR/	STEP	A	B	C	D	E	F	G	LONGEVITY	L-1	LONGEVITY	L-2	LONGEVITY	L-3		
		W/	26.76	28.10	29.50	30.98	32.53	34.15	35.86	37.65	39.54	41.51	43.59	45.77	48.06		
		KL/	1,070.42	1,123.94	1,180.13	1,239.14	1,301.10	1,366.15	1,434.46	1,506.18	1,581.49	1,660.57	1,743.60	1,830.78	1,922.31	2,018.43	
		Y/	4,638.47	4,870.39	5,113.91	5,369.61	5,638.09	5,920.00	6,216.00	6,526.80	6,853.13	7,195.79	7,555.58	7,933.36	8,330.03	8,746.53	
GRADE	11 HR/	STEP	A	B	C	D	E	F	G	LONGEVITY	L-1	LONGEVITY	L-2	LONGEVITY	L-3		
		W/	28.10	29.50	30.98	32.53	34.15	35.86	37.65	39.54	41.51	43.59	45.77	48.06			
		KL/	1,123.94	1,180.13	1,239.14	1,301.10	1,366.15	1,434.46	1,506.18	1,581.49	1,660.57	1,743.60	1,830.78	1,922.31	2,018.43		
		Y/	4,870.39	5,113.91	5,369.61	5,638.09	5,920.00	6,216.00	6,526.80	6,853.13	7,195.79	7,555.58	7,933.36	8,330.03	8,746.53		
GRADE	12 HR/	STEP	A	B	C	D	E	F	G	LONGEVITY	L-1	LONGEVITY	L-2	LONGEVITY	L-3		
		W/	29.50	30.98	32.53	34.15	35.86	37.65	39.54	41.51	43.59	45.77	48.06				
		KL/	1,180.13	1,239.14	1,301.10	1,366.15	1,434.46	1,506.18	1,581.49	1,660.57	1,743.60	1,830.78	1,922.31	2,018.43			
		Y/	5,113.91	5,369.61	5,638.09	5,920.00	6,216.00	6,526.80	6,853.13	7,195.79	7,555.58	7,933.36	8,330.03	8,746.53			
GRADE	13 HR/	STEP	A	B	C	D	E	F	G	LONGEVITY	L-1	LONGEVITY	L-2	LONGEVITY	L-3		
		W/	30.98	32.53	34.15	35.86	37.65	39.54	41.51	43.59	45.77	48.06					
		KL/	1,239.14	1,301.10	1,366.15	1,434.46	1,506.18	1,581.49	1,660.57	1,743.60	1,830.78	1,922.31	2,018.43				
		Y/	5,369.61	5,638.09	5,920.00	6,216.00	6,526.80	6,853.13	7,195.79	7,555.58	7,933.36	8,330.03	8,746.53				
GRADE	14 HR/	STEP	A	B	C	D	E	F	G	LONGEVITY	L-1	LONGEVITY	L-2	LONGEVITY	L-3		
		W/	32.53	34.15	35.86	37.65	39.54	41.51	43.59	45.77	48.06						
		KL/	1,301.10	1,366.15	1,434.46	1,506.18	1,581.49	1,660.57	1,743.60	1,830.78	1,922.31	2,018.43					
		Y/	6,435.32	6,765.709	71,039.95	74,591.94	78,321.54	82,237.62	86,349.50	90,666.97	95,200.32	99,960.34	104,958.35				
GRADE	15 HR/	STEP	A	B	C	D	E	F	G	LONGEVITY	L-1	LONGEVITY	L-2	LONGEVITY	L-3		
		W/	34.15	35.86	37.65	39.54	41.51	43.59	45.77	48.06							
		KL/	1,366.15	1,434.46	1,506.18	1,581.49	1,660.57	1,743.60	1,830.78	1,922.31	2,018.43						
		Y/	5,920.00	6,216.00	6,526.80	6,853.13	7,195.79	7,555.58	7,933.36	8,330.03	8,746.53						
GRADE	16 HR/	STEP	A	B	C	D	E	F	G	LONGEVITY	L-1	LONGEVITY	L-2	LONGEVITY	L-3		
		W/	35.86	37.65	39.54	41.51	43.59	45.77	48.06								
		KL/	1,434.46	1,506.18	1,581.49	1,660.57	1,743.60	1,830.78	1,922.31	2,018.43							
		Y/	6,216.00	6,526.80	6,853.13	7,195.79	7,555.58	7,933.36	8,330.03	8,746.53							

GRADE	17 HRLY	WKLK	\$	37.65	\$	39.54	\$	41.51	\$	43.59	\$	45.77	\$	48.06	\$	50.46	\$	52.98	\$	55.63	\$	58.41	\$	61.34	\$	64.40	\$	67.62	\$	71.00	\$	74.55	\$	78.28	\$	82.20	\$	86.31
		MTRY	\$	1,506.18	\$	1,581.49	\$	1,660.57	\$	1,743.60	\$	1,830.78	\$	1,922.31	\$	2,018.43	\$	2,119.35	\$	2,225.32	\$	2,336.58	\$	2,453.41	\$	2,576.08	\$	2,704.89	\$	2,840.13	\$	2,982.14	\$	3,131.25	\$	3,287.81	\$	3,452.20
		YRLY	\$	6,526.80	\$	6,853.13	\$	7,195.79	\$	7,555.58	\$	7,933.36	\$	8,330.03	\$	8,746.53	\$	9,183.86	\$	9,643.05	\$	10,125.20	\$	10,631.46	\$	11,163.03	\$	11,721.19	\$	12,307.25	\$	12,922.61	\$	13,568.74	\$	14,247.17	\$	14,959.53
	18 HRLY	WKLK	\$	39.54	\$	41.51	\$	43.59	\$	45.77	\$	48.06	\$	50.46	\$	52.98	\$	55.63	\$	58.41	\$	61.34	\$	64.40	\$	67.62	\$	71.00	\$	74.55	\$	78.28	\$	82.20	\$	86.31		
		MTRY	\$	1,581.49	\$	1,660.57	\$	1,743.60	\$	1,830.78	\$	1,922.31	\$	2,018.43	\$	2,119.35	\$	2,225.32	\$	2,336.58	\$	2,453.41	\$	2,576.08	\$	2,704.89	\$	2,840.13	\$	2,982.14	\$	3,131.25	\$	3,287.81	\$	3,452.20		
		YRLY	\$	6,853.13	\$	7,195.79	\$	7,555.58	\$	7,933.36	\$	8,330.03	\$	8,746.53	\$	9,183.86	\$	9,643.05	\$	10,125.20	\$	10,631.46	\$	11,163.03	\$	11,721.19	\$	12,307.25	\$	12,922.61	\$	13,568.74	\$	14,247.17	\$	14,959.53		
	19 HRLY	WKLK	\$	41.51	\$	43.59	\$	45.77	\$	48.06	\$	50.46	\$	52.98	\$	55.63	\$	58.41	\$	61.34	\$	64.40	\$	67.62	\$	71.00	\$	74.55	\$	78.28	\$	82.20	\$	86.31				
		MTRY	\$	1,660.57	\$	1,743.60	\$	1,830.78	\$	1,922.31	\$	2,018.43	\$	2,119.35	\$	2,225.32	\$	2,336.58	\$	2,453.41	\$	2,576.08	\$	2,704.89	\$	2,840.13	\$	2,982.14	\$	3,131.25	\$	3,287.81	\$	3,452.20				
		YRLY	\$	86,349.50	\$	90,666.97	\$	95,200.32	\$	99,960.34	\$	104,958.35	\$	110,206.27	\$	115,716.59	\$	121,502.42	\$	127,577.54	\$	133,956.41	\$	140,654.23	\$	147,686.95	\$	155,071.29	\$	162,824.86	\$	170,966.10	\$	179,514.40				

GRADE	20 HRLY	WKLK	\$	43.59	\$	45.77	\$	48.06	\$	50.46	\$	52.98	\$	55.63	\$	58.41	\$	61.34	\$	64.40	\$	67.62	\$	71.00	\$	74.55	\$	78.28	\$	82.20	\$	86.31
		MTRY	\$	1,743.60	\$	1,830.78	\$	1,922.31	\$	2,018.43	\$	2,119.35	\$	2,225.32	\$	2,336.58	\$	2,453.41	\$	2,576.08	\$	2,704.89	\$	2,840.13	\$	2,982.14	\$	3,131.25	\$	3,287.81	\$	3,452.20
		YRLY	\$	7,555.58	\$	7,933.36	\$	8,330.03	\$	8,746.53	\$	9,183.86	\$	9,643.05	\$	10,125.20	\$	10,631.46	\$	11,163.03	\$	11,721.19	\$	12,307.25	\$	12,922.61	\$	13,568.74	\$	14,247.17	\$	14,959.53
	21 HRLY	WKLK	\$	45.77	\$	48.06	\$	50.46	\$	52.98	\$	55.63	\$	58.41	\$	61.34	\$	64.40	\$	67.62	\$	71.00	\$	74.55	\$	78.28	\$	82.20	\$	86.31		
		MTRY	\$	1,830.78	\$	1,922.31	\$	2,018.43	\$	2,119.35	\$	2,225.32	\$	2,336.58	\$	2,453.41	\$	2,576.08	\$	2,704.89	\$	2,840.13	\$	2,982.14	\$	3,131.25	\$	3,287.81	\$	3,452.20		
		YRLY	\$	7,933.36	\$	8,330.03	\$	8,746.53	\$	9,183.86	\$	9,643.05	\$	10,125.20	\$	10,631.46	\$	11,163.03	\$	11,721.19	\$	12,307.25	\$	12,922.61	\$	13,568.74	\$	14,247.17	\$	14,959.53		
	22 HRLY	WKLK	\$	48.06	\$	50.46	\$	52.98	\$	55.63	\$	58.41	\$	61.34	\$	64.40	\$	67.62	\$	71.00	\$	74.55	\$	78.28	\$	82.20	\$	86.31				
		MTRY	\$	1,922.31	\$	2,018.43	\$	2,119.35	\$	2,225.32	\$	2,336.58	\$	2,453.41	\$	2,576.08	\$	2,704.89	\$	2,840.13	\$	2,982.14	\$	3,131.25	\$	3,287.81	\$	3,452.20				
		YRLY	\$	9,960.34	\$	10,495.83	\$	110,206.27	\$	115,716.59	\$	121,502.42	\$	127,577.54	\$	133,956.41	\$	140,654.23	\$	147,686.95	\$	155,071.29	\$	162,824.86	\$	170,966.10	\$	179,514.40				

GRADE	23 HRLY	WKLK	\$	50.46	\$	52.98	\$	55.63	\$	58.41	\$	61.34	\$	64.40	\$	67.62	\$	71.00	\$	74.55	\$	78.28	\$	82.20	\$	86.31
		MTRY	\$	2,018.43	\$	2,119.35	\$	2,225.32	\$	2,336.58	\$	2,453.41	\$	2,576.08	\$	2,704.89	\$	2,840.13	\$	2,982.14	\$	3,131.25	\$	3,287.81	\$	3,452.20
		YRLY	\$	8,746.53	\$	9,183.86	\$	9,643.05	\$	10,125.20	\$	10,631.46	\$	11,163.03	\$	11,721.19	\$	12,307.25	\$	12,922.61	\$	13,568.74	\$	14,247.17	\$	14,959.53
	24 HRLY	WKLK	\$	52.98	\$	55.63	\$	58.41	\$	61.34	\$	64.40	\$	67.62	\$	71.00	\$	74.55	\$	78.28	\$	82.20	\$	86.31		
		MTRY	\$	2,119.35	\$	2,225.32	\$	2,336.58	\$	2,453.41	\$	2,576.08	\$	2,704.89	\$	2,840.13	\$	2,982.14	\$	3,131.25	\$	3,287.81	\$	3,452.20		
		YRLY	\$	9,183.86	\$	9,643.05	\$	10,125.20	\$	10,631.46	\$	11,163.03	\$	11,721.19	\$	12,307.25	\$	12,922.61	\$	13,568.74	\$	14,247.17	\$	14,959.53		
	25 HRLY	WKLK	\$	55.63	\$	58.41	\$	61.34	\$	64.40	\$	67.62	\$	71.00	\$	74.55	\$	78.28	\$	82.20	\$	86.31				
		MTRY	\$	2,225.32	\$	2,336.58	\$	2,453.41	\$	2,576.08	\$	2,704.89	\$	2,840.13	\$	2,982.14	\$	3,131.25	\$	3,287.81	\$	3,452.20				
		YRLY	\$	9,643.05	\$	10,125.20	\$	10,631.46	\$	11,163.03	\$	11,721.19	\$	12,307.25	\$	12,922.61	\$	13,568.74	\$	14,247.17	\$	14,959.53				

GRADE	26 HR/HR	STEP A	58.41	61.34	64.40	67.62	71.00	74.55	78.28	82.20	86.31	90.62	95.15	99.91	104.90	110.15	115.66	121.44	
		STEP B	2,336.58	2,453.41	2,576.08	2,704.89	2,840.13	2,982.14	3,131.25	3,287.81	3,452.20	3,624.81	3,806.05	3,996.35	4,196.17	4,405.98	4,626.28	4,857.59	5,099.57
		STEP C	10,125.20	10,631.46	11,163.03	11,721.19	12,307.25	12,922.61	13,568.74	14,247.17	14,959.53	15,707.51	16,492.89	17,317.53	18,183.41	19,092.58	19,992.58	20,947.21	21,049.57
GRADE	27 HR/HR	STEP D	121,502.42	127,577.54	133,956.41	140,654.23	147,686.95	155,071.29	162,824.86	170,966.10	179,514.40	188,490.13	197,914.63	207,810.36	218,200.88	229,110.93	240,566.47	252,594.79	
		STEP E	61.34	64.40	67.62	71.00	74.55	78.28	82.20	86.31	90.62	95.15	99.91	104.90	110.15	115.66	121.44		
		STEP F	2,453.41	2,576.08	2,704.89	2,840.13	2,982.14	3,131.25	3,287.81	3,452.20	3,624.81	3,806.05	3,996.35	4,196.17	4,405.98	4,626.28	4,857.59	5,099.57	
GRADE	28 HR/HR	STEP G	10,631.46	11,163.03	11,721.19	12,307.25	12,922.61	13,568.74	14,247.17	14,959.53	15,707.51	16,492.89	17,317.53	18,183.41	19,092.58	19,992.58	20,947.21	21,049.57	22,049.57
		STEP H	127,577.54	133,956.41	140,654.23	147,686.95	155,071.29	162,824.86	170,966.10	179,514.40	188,490.13	197,914.63	207,810.36	218,200.88	229,110.93	240,566.47	252,594.79		
		STEP I	61.34	64.40	67.62	71.00	74.55	78.28	82.20	86.31	90.62	95.15	99.91	104.90	110.15	115.66	121.44		
GRADE	29 HR/HR	STEP J	2,576.08	2,704.89	2,840.13	2,982.14	3,131.25	3,287.81	3,452.20	3,624.81	3,806.05	3,996.35	4,196.17	4,405.98	4,626.28	4,857.59	5,099.57		
		STEP K	11,163.03	11,721.19	12,307.25	12,922.61	13,568.74	14,247.17	14,959.53	15,707.51	16,492.89	17,317.53	18,183.41	19,092.58	19,992.58	20,947.21	21,049.57	22,049.57	
		STEP L	133,956.41	140,654.23	147,686.95	155,071.29	162,824.86	170,966.10	179,514.40	188,490.13	197,914.63	207,810.36	218,200.88	229,110.93	240,566.47	252,594.79			
GRADE	30 HR/HR	STEP M	71.00	74.55	78.28	82.20	86.31	90.62	95.15	99.91	104.90	110.15	115.66	121.44					
		STEP N	2,840.13	2,982.14	3,131.25	3,287.81	3,452.20	3,624.81	3,806.05	3,996.35	4,196.17	4,405.98	4,626.28	4,857.59	5,099.57				
		STEP O	12,307.25	12,922.61	13,568.74	14,247.17	14,959.53	15,707.51	16,492.89	17,317.53	18,183.41	19,092.58	19,992.58	20,947.21	21,049.57	22,049.57			
GRADE	31 HR/HR	STEP P	147,686.95	155,071.29	162,824.86	170,966.10	179,514.40	188,490.13	197,914.63	207,810.36	218,200.88	229,110.93	240,566.47	252,594.79					
		STEP Q	74.55	78.28	82.20	86.31	90.62	95.15	99.91	104.90	110.15	115.66	121.44						
		STEP R	2,982.14	3,131.25	3,287.81	3,452.20	3,624.81	3,806.05	3,996.35	4,196.17	4,405.98	4,626.28	4,857.59	5,099.57					
GRADE	32 HR/HR	STEP S	12,922.61	13,568.74	14,247.17	14,959.53	15,707.51	16,492.89	17,317.53	18,183.41	19,092.58	19,992.58	20,947.21	21,049.57	22,049.57				
		STEP T	155,071.29	162,824.86	170,966.10	179,514.40	188,490.13	197,914.63	207,810.36	218,200.88	229,110.93	240,566.47	252,594.79						
		STEP U	78.28	82.20	86.31	90.62	95.15	99.91	104.90	110.15	115.66	121.44							

6

ORGANIZATIONAL CHART

CITIZENS

BOARD OF DIRECTORS

SUPERINTENDENT

ASSISTANT SUPERINTENDENT

PUBLIC INFORMATION DIRECTOR

ADMINISTRATIVE COORDINATOR

ADMINISTRATIVE/MARKETING/EVENT/LEAD SPECIALIST (3)

PARTTIME STAFF (4.43)

BASIC SERVICE SUPERVISOR

BUILDING/GROUNDS/GOLF COORDINATORS (3)

PARK-HORT/GOLF MECHANIC SPECIALISTS (5)

GOLF/IT/BUILDING/GROUNDS TECHNICIAN (4)

PARTTIME (10.08)

SPECIAL SERVICE SUPERVISOR

SPECIAL SERVICE/GOLF DIRECTOR

RECREATION/SPORTS/AQUATIC COORDINATORS (3)

REC/GOLF/AQUATIC SPECIALIST (4)

SPORTS/SENIOR CNT TECHNICIAN (2)

PARTTIME (38.85)

TOTAL FTE: ADMINISTRATION 11.43 – BASIC SERVICE 23.08 – SPECIAL SERVICE 49.85 – GRAND TOTAL FTE: 84.36

YEAR: 02/03 03/04 04/05 05/06 06/07 07/08 08/09 09/10 10/11 11/12 12/13 13/14 14/15 15/16 16/17 17/18 18/19 19/20 20/21 21/22

ACTUAL FTE: 35.03 35.74 40.77 47.17 48.34 53.95 53.07 53.31 52.28 54.08 55.83 52.27 55.71 54.30 52.84 56.70 60.54 55.83 34.66 81.32

YEAR: 22/23 23/24

BUDGET FTE: 75.65 84.36

Full Time Personnel Schedule Worksheet -

2023-24

YEAR HIRED	PRESENT CLASS TITLE	7/1/2022 PAY GRADE & STEP	BUDGETED SALARY @ 6/30/2022	PRESENT SALARY @ 6/30/2023	DATE PLACED IN STEP	DATE OF NEXT REVIEW	SALARY @ NEXT REVIEW	COST OF MERIT INCREASE	2023-24 MERIT COST	2023-24 BUDGETED SALARY
1985	SUPERINTENDENT	N/A	\$ 117,777	\$117,776	23-Jul	24-Jul	\$123,667	\$ 5,890	\$ -	\$117,777
2004	ASSISTANT SUPERINTENDENT	24 - A	\$ 110,207	\$110,206	23-Jul	24-Jul	\$115,717	\$ 5,510	\$ -	\$110,207
2014	SPECIAL SERVICE SUPERVISOR	20 - A	\$ 90,667	\$90,667	23-Jul	24-Jul	\$95,201	\$ 4,534	\$ -	\$90,667
2012	BASIC SERVICE SUPERVISOR	20 - A	\$ 90,667	\$90,667	23-Jul	24-Jul	\$95,201	\$ 4,534	\$ -	\$90,667
2017	GOLF OPERATION DIRECTOR III	16 - B	\$ 78,433	\$78,322	23-Jul	24-Jul	\$82,238	\$ 3,916	\$ (111)	\$78,322
2010	PUBLIC INFORMATION DIRECTOR II	15 - A	\$ 71,040	\$71,040	23-Jul	24-Jul	\$74,592	\$ 3,552	\$ -	\$71,040
1998	ADMINISTRATIVE COORDINATOR III	11 - C	\$ 64,436	\$64,435	23-Jul	24-Jul	\$67,658	\$ 3,222	\$ -	\$64,436
2016	SPORTS COORDINATOR III	11 - B	\$ 61,367	\$61,367	23-Jul	24-Jul	\$64,436	\$ 3,069	\$ -	\$61,367
2007	RECREATION COORDINATOR II	9 - E	\$ 61,367	\$61,367	23-Jul	24-Jul	\$64,436	\$ 3,069	\$ -	\$61,367
1987	PARKS COORDINATOR II	9 - E	\$ 61,367	\$61,367	23-Jul	24-Jul	\$64,436	\$ 3,069	\$ -	\$61,367
1999	BUILDING COORDINATOR I	8 - B	\$ 53,012	\$61,367	23-Jul	24-Jul	\$55,862	\$ (5,505)	\$ 8,355	\$61,367
2015	PARK/TRAIL SPECIALIST III	7 - C	\$ 53,012	\$61,367	23-Jul	24-Jul	\$55,862	\$ (5,505)	\$ 8,355	\$61,367
2015	AQUATIC COORDINATOR II	9 - C	\$ 61,367	\$58,448	23-Jul	24-Jul	\$61,367	\$ 2,919	\$ (2,919)	\$58,448
2022	GOLF MAINT COORDINATOR I	8 - B	\$ 53,012	\$55,662	23-Jul	24-Jul	\$55,862	\$ 200	\$ 2,650	\$55,662
2022	PARK/GOLF MAINT SPECIALIST III	7 - D	\$ -	\$53,019	23-Jul	25-Jan	\$58,445	\$ 2,783	\$ 55,662	\$55,662
2015	AQUATIC SPECIALIST I	7 - A	\$ 49,083	\$ -	23-Jul	24-Jul	\$50,487	\$ 2,404	\$ (1,000)	\$48,083
2017	EVENT/MARKETING SPECIALIST I	5 - C	\$ 48,083	\$48,090	23-Jul	24-Jul	\$50,387	\$ 2,304	\$ -	\$48,083
2015	GOLF OPERATION SPECIALIST I	5 - B	\$ 45,793	\$45,793	23-Jul	24-Jul	\$48,083	\$ 2,290	\$ -	\$45,793
2005	ADMINISTRATION SPECIALIST I	5 - A	\$ 43,613	\$43,612	23-Jul	24-Jul	\$45,794	\$ 2,291	\$ -	\$43,613
2013	CARE/EVENT/REC SPECIALIST I	5 - A	\$ 43,613	\$43,612	23-Jul	24-Jul	\$45,793	\$ 2,180	\$ -	\$43,613
2000	CARE/EVENT/REC SPECIALIST I	5 - A	\$ 43,613	\$43,612	23-Jul	24-Jul	\$45,793	\$ 2,180	\$ -	\$43,613
2022	PARK/AQUATIC SPECIALIST I	5 - A	\$ -	\$21,809	23-Jul	24-Jul	\$45,793	\$ 2,180	\$ 43,613	\$43,613
2021	SENIOR CENTER TECHNICIAN II	3 - C	\$ 41,536	\$37,670	23-Jul	24-Jul	\$45,793	\$ 2,180	\$ -	\$43,613
2022	LEAD RECEPTIONIST/CLERK	3 - A	\$ -	\$39,558	23-Jul	24-Jul	\$41,536	\$ -	\$ 41,536	\$41,536
2016	IT SYSTEM TECHNICIAN I	1 - D	\$ 39,558	\$27,186	23-Jul	25-Jan	\$41,536	\$ -	\$ 1,978	\$41,536
2011	PARK TECHNICIAN GROUNDS	1 - D	\$ 39,558	\$27,186	23-Jul	25-Jan	\$41,536	\$ -	\$ 1,978	\$41,536
2022	GOLF MAINT TECHNICIAN II	3 - A	\$ 41,536	\$ -	23-Jul	24-Jul	\$39,558	\$ 1,978	\$ (1,978)	\$39,558
2022	SPORTS TECHNICIAN I	1 - B	\$ 35,880	\$37,670	23-Jul	24-Jul	\$39,558	\$ -	\$ 3,678	\$39,558
	PARK TECHNICIAN BUILDING	1 - A	\$ 39,558	\$ -	23-Jul	24-Jul	\$41,536	\$ 5,656	\$ (3,678)	\$35,880
	GRAND TOTALS		\$ 1,628,561	\$ 1,558,668			\$ 1,812,482	\$65,261	\$ 160,196	\$ 1,788,757

The above are the full-time personnel. There are thirty one full time people. The average yearly salary is \$57,701.83

COMPARISON

SUPERINTENDENT	NRPA	\$107,411.00	OPRD	\$117,700
SUPERVISORS		\$85,800.00		76,666 - 84,524
DIRECTORS		\$70,800.00		54,885 - 69,538
COORDINATORS		\$55,160.00		42,691 - 51,891
YEAR 2019/20 WE BUDGETED FOR 23 FULLTIME EMPLOYEES, YEAR 2020/21, 2021-22 WE BUDGETED FOR 26 FULLTIME EMPLOYEES.				
YEAR 2022/23 WE ARE BUDGETING FOR 26 FULLTIME EMPLOYEES, THERE IS A INCREASE IN BUDGET FOR FULLTIME 13.4%,				
YEAR 2023/24 WE ARE BUDGETING FOR 31 FULLTIME EMPLOYEES, THERE IS A INCREASE IN BUDGET FOR FULLTIME 13.4%,				

2023-24 PROPOSED FULL TIME SALARIES AND BENEFITS FOR BASIC SERVICE

TITLES	SALARY	FICA	UNEMPLOMT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Superintendent	\$117,777	\$9,009.94	\$7,066.62	\$9,539.94	\$22,461.00	\$294.44	\$48,371.94	\$166,148.94
Assistant Superintendent	\$110,207	\$8,430.84	\$6,612.42	\$8,926.77	\$30,790.00	\$275.52	\$55,035.54	\$165,242.54
Public Information Director	\$71,040	\$5,434.56	\$4,262.40	\$5,754.24	\$22,729.00	\$177.60	\$38,357.80	\$109,397.80
Administrative Coordinator	\$64,436	\$4,929.35	\$3,866.16	\$5,219.32	\$26,683.00	\$77.32	\$40,775.15	\$105,211.15
Event/Marketing Specialist	\$45,793	\$3,503.16	\$2,747.58	\$3,709.23	\$10,630.00	\$114.48	\$20,704.46	\$66,497.46
Administrative Specialist	\$43,613	\$3,336.39	\$2,616.78	\$3,532.65	\$10,895.00	\$52.34	\$20,433.16	\$64,046.16
Lead Receptionist/Clerk	\$41,536	\$3,177.50	\$2,492.16	\$3,364.42	\$8.00	\$49.84	\$9,091.92	\$50,627.92
Administrative Total	\$494,402	\$37,821.75	\$29,664.12	\$40,046.56	\$124,196.00	\$1,041.54	\$232,769.98	\$727,171.98

TITLES	SALARY	FICA	UNEMPLOMT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Basic Service Supervisor	\$81,600	\$6,242.40	\$4,896.00	\$6,609.60	\$28,655.00	\$2,676.48	\$49,079.48	\$130,679.48
Parks Coordinator II	\$61,367	\$4,694.58	\$3,682.02	\$4,970.73	\$10,732.00	\$2,012.84	\$26,092.16	\$87,459.16
Building Coordinator I	\$61,367	\$4,694.58	\$3,682.02	\$4,970.73	\$30,930.00	\$2,012.84	\$46,290.16	\$107,657.16
Parks/Trails Specialist III	\$61,367	\$4,694.58	\$3,682.02	\$4,970.73	\$34,092.00	\$2,012.84	\$49,452.16	\$110,819.16
Park/Aquatic Specialist I	\$43,613	\$3,336.39	\$2,616.78	\$3,532.65	\$34,902.00	\$1,430.51	\$45,818.33	\$89,431.33
Park/Hort Specialist I	\$43,613	\$3,336.39	\$2,616.78	\$3,532.65	\$34,902.00	\$1,430.51	\$45,818.33	\$89,431.33
IT System Technician	\$41,536	\$3,177.50	\$2,492.16	\$3,364.42	\$11,347.00	\$1,362.38	\$21,743.46	\$63,279.46
Park Technician Grounds	\$41,536	\$3,177.50	\$2,492.16	\$3,364.42	\$10,853.00	\$1,362.38	\$21,249.46	\$62,785.46
Park Technician Buildings	\$35,880	\$2,744.82	\$2,152.80	\$2,906.28	\$34,902.00	\$1,176.86	\$43,882.76	\$79,762.76
Park Totals	\$471,879	\$36,098.74	\$28,312.74	\$38,222.20	\$231,315.00	\$15,477.63	\$349,426.31	\$821,305.31

TITLES	SALARY	FICA	UNEMPLOMT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Basic Service Supervisor	\$9,067	\$693.63	\$544.02	\$734.43	\$2,427.00	\$297.40	\$4,696.47	\$13,763.47
Golf Course Maint Cordinator	\$55,662	\$4,258.14	\$3,339.72	\$4,508.62	\$10,746.00	\$1,825.71	\$24,678.20	\$80,340.20
Park/Golf Maint Sepcialist III	\$55,662	\$4,258.14	\$3,339.72	\$4,508.62	\$13,783.00	\$1,825.71	\$27,715.20	\$83,377.20
Golf Machanic Specialist	\$48,083	\$3,678.35	\$2,884.98	\$3,894.72	\$34,903.00	\$1,577.12	\$46,938.17	\$95,021.17
Golf Maintenance Technician	\$39,558	\$3,026.19	\$2,373.48	\$3,204.20	\$34,902.00	\$1,297.50	\$44,803.37	\$84,361.37
Golf Maintenance Total	\$208,032	\$15,914.45	\$12,481.92	\$16,850.59	\$96,761.00	\$6,823.45	\$148,831.41	\$356,863.41
FULL TIME BASIC SERVICE	\$1,174,313	\$89,834.94	\$70,458.78	\$95,119.35	\$452,272.00	\$23,342.63	\$731,027.70	\$1,905,340.70

2023-24 PROPOSED FULL TIME SALARIES AND BENEFITS FOR SPECIAL SERVICES

TITLES	SALARY	FICA	UNEMPLOMT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Special Service Supervisor	\$22,667	\$1,734.03	\$1,360.02	\$1,836.03	\$6,068.00	\$743.48	\$11,741.55	\$34,408.55
Aquatic Coordinator	\$58,448	\$4,471.27	\$3,506.88	\$4,734.29	\$27,501.00	\$1,917.09	\$42,130.53	\$100,578.53
Aquatic Specialist	\$48,083	\$3,678.35	\$2,884.98	\$3,894.72	\$34,902.00	\$1,577.12	\$46,937.17	\$95,020.17
Aquatic Totals	\$129,198	\$9,883.65	\$7,751.88	\$10,465.04	\$68,471.00	\$4,237.69	\$100,809.26	\$230,007.26

TITLES	SALARY	FICA	UNEMPLOMT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Special Service Supervisor	\$4,533	\$346.77	\$271.98	\$367.17	\$1,214.00	\$148.68	\$2,348.61	\$6,881.61
Adult Sports Coordinator	\$9,205	\$704.18	\$552.30	\$745.61	\$3,344.00	\$301.92	\$5,648.01	\$14,853.01
Adult Sports Totals	\$13,738	\$1,050.96	\$824.28	\$1,112.78	\$4,558.00	\$450.61	\$7,996.62	\$21,734.62

TITLES	SALARY	FICA	UNEMPLOMT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Special Service Supervisor	\$18,133	\$1,387.17	\$1,087.98	\$1,468.77	\$4,854.00	\$594.76	\$9,392.69	\$27,525.69
Youth Sports Coordinator	\$52,162	\$3,990.39	\$3,129.72	\$4,225.12	\$18,947.00	\$1,710.91	\$32,003.15	\$84,165.15
Sports Technician	\$39,558	\$3,026.19	\$2,373.48	\$3,204.20	\$32,973.00	\$1,297.50	\$42,874.37	\$82,432.37
Youth Sports Totals	\$109,853	\$8,403.75	\$6,591.18	\$8,898.09	\$56,774.00	\$3,603.18	\$84,270.21	\$194,123.21

TITLES	SALARY	FICA	UNEMPLOMT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Special Service Supervisor	\$9,067	\$693.63	\$544.02	\$734.43	\$2,427.00	\$297.40	\$4,696.47	\$13,763.47
Recreation Coordinator	\$30,684	\$2,347.33	\$1,841.04	\$2,485.40	\$15,576.00	\$1,006.44	\$23,256.21	\$53,940.21
Recreation Totals	\$39,751	\$3,040.95	\$2,385.06	\$3,219.83	\$18,003.00	\$1,303.83	\$27,952.68	\$67,703.68

TITLES	SALARY	FICA	UNEMPLOMT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Special Service Supervisor	\$9,067	\$693.63	\$544.02	\$734.43	\$2,427.00	\$297.40	\$4,696.47	\$13,763.47
Recreation Coordinator	\$12,273	\$938.88	\$736.38	\$994.11	\$6,230.00	\$402.55	\$9,301.93	\$21,574.93
Care/Event/Rec Specialist	\$43,613	\$3,336.39	\$2,616.78	\$3,532.65	\$31,538.00	\$453.58	\$41,477.40	\$85,090.40
Playground/Centers Ttts	\$64,953	\$4,968.90	\$3,897.18	\$5,261.19	\$40,195.00	\$1,153.53	\$55,475.80	\$120,428.80

2022-23 PROPOSED FULL TIME SALARIES AND BENEFITS

TITLES	SALARY	FICA	UNEMPLMNT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Special Service Supervisor	\$4,533	\$346.77	\$271.98	\$367.17	\$1,214.00	\$148.68	\$2,348.61	\$6,881.61
Recreation Coordinator	\$12,273	\$938.88	\$736.38	\$994.11	\$6,230.00	\$402.55	\$9,301.93	\$21,574.93
Senior Center Technician	\$43,613	\$3,336.39	\$2,616.78	\$3,532.65	\$30,855.00	\$510.27	\$40,851.10	\$84,464.10
Senior Center Totals	\$60,419	\$4,622.05	\$3,625.14	\$4,893.94	\$38,299.00	\$1,061.51	\$52,501.64	\$112,920.64

TITLES	SALARY	FICA	UNEMPLMNT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Special Service Supervisor	\$10,880	\$832.32	\$652.80	\$881.28	\$2,913.00	\$356.86	\$5,636.26	\$16,516.26
Recreation Coordinator	\$6,137	\$469.48	\$368.22	\$497.10	\$3,115.00	\$201.29	\$4,651.09	\$10,788.09
Community School Totals	\$17,017	\$1,301.80	\$1,021.02	\$1,378.38	\$6,028.00	\$558.16	\$10,287.36	\$27,304.36

TITLES	SALARY	FICA	UNEMPLMNT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Special Service Supervisor	\$11,787	\$901.71	\$707.22	\$954.75	\$3,156.00	\$386.61	\$6,106.29	\$17,893.29
Golf Operation Director	\$78,322	\$5,991.63	\$4,699.32	\$6,344.08	\$30,804.00	\$1,080.84	\$48,919.88	\$127,241.88
Golf Operation Specialist	\$45,793	\$3,503.16	\$2,747.58	\$3,709.23	\$10,893.00	\$631.94	\$21,484.92	\$67,277.92
Golf Operation Total	\$135,902	\$10,396.50	\$8,154.12	\$11,008.06	\$44,853.00	\$2,099.40	\$76,511.09	\$212,413.09

TITLES	SALARY	FICA	UNEMPLMNT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Preschl/Event/Rec Specialist	\$ 43,613	\$3,336.39	\$2,616.78	\$3,532.65	\$11,079.00	\$453.58	\$21,018.40	\$64,631.40
Preschool Totals	\$ 43,613	\$ 3,336.39	\$ 2,616.78	\$ 3,532.65	\$ 11,079.00	\$ 453.58	\$ 21,018.40	\$ 64,631.40

<u>FULL TIME SPECIAL SERVICE</u>	\$614,444	\$47,004.97	\$36,866.64	\$49,769.96	\$288,260.00	\$14,921.48	\$436,823.05	\$1,051,267.05
<u>FULL TIME GRAND TOTALS</u>	\$1,788,757	\$136,839.91	\$107,325.42	\$144,889.32	\$740,532.00	\$38,264.11	\$1,167,850.75	\$2,956,607.75

Part Time Personnel Schedule Worksheet

2023-24

DATE HIRED	PRESENT CLASS TITLE	PAY GRADE & STEP	BUDGETED SALARY @ 6/30/2022	PRESENT SALARY @ 6/30/2023	DATE PLACED IN STEP	DATE OF NEXT REVIEW	SALARY @ NEXT REVIEW	COST OF MERIT INCREASE	2022-23 MERIT COST	2023-24 BUDGETED SALARY
	RECEPTIONIST/SECRETARY (ADMIN)	1 - A	\$ 159,219	\$ 159,219	07-22	07-23		\$ -	\$ -	\$ 159,219
	PARK LABORERS (6)	1 - A	\$ 342,373	\$ 342,373	07-22	07-23		\$ (144,136)	\$ -	\$ 198,237
	WATER GUARDS & INSTRUCTORS	1 - A	\$ 395,165	\$ 395,165	07-22	07-23		\$ 19,870	\$ -	\$ 415,035
	FITNESS LEADERS & CHILD CARE	1 - A	\$ 72,836	\$ 72,836	07-22	07-23		\$ 34,820	\$ -	\$ 107,656
	CASHIERS (4)	1 - A	\$ -	\$ -	07-22	07-23		\$ -	\$ -	\$ -
	ACQUATIC LDERS (4)	1 - A	\$ -	\$ -	07-22	07-23		\$ -	\$ -	\$ -
	FACILITY LEADER (AS)	1 - A	\$ 40,186	\$ 40,186	07-22	07-23		\$ (38,461)	\$ -	\$ 1,725
	FACILITY LEADER (YS)	1 - A	\$ 70,684	\$ 70,684	07-22	07-23		\$ (10,309)	\$ -	\$ 60,375
	REC INSTRUCTORS	1 - A	\$ 41,680	\$ 41,680	07-22	07-23		\$ (3,003)	\$ -	\$ 38,677
	AFTER SCHOOL LEADERS	1 - A	\$ 394,561	\$ 394,561	07-22	07-23		\$ (44,386)	\$ -	\$ 350,175
	MEAL SITE HELPER	1 - A	\$ 14,352	\$ 14,352	07-22	07-23		\$ (7,108)	\$ -	\$ 7,244
	COMMUNITY SCHOOL INSTR.	1 - A	\$ 27,480	\$ 27,480	07-22	07-23		\$ (1,060)	\$ -	\$ 26,420
	GOLF MAINT LABORERS	1 - A	\$ 180,619	\$ 180,619	07-22	07-23		\$ (20,539)	\$ -	\$ 160,080
	GOLF CLUB ATTENDANTS	1 - A	\$ 279,806	\$ 279,806	07-22	07-23		\$ (19,681)	\$ -	\$ 260,125
	CONCESSION ATTD	1 - A	\$ 27,854	\$ 27,854	07-22	07-23		\$ -	\$ -	\$ 27,854
	PRE SCHOOL	1 - A	\$ 12,200	\$ 12,200	07-22	07-23		\$ -	\$ 1,495	\$ 13,695
	GRAND TOTALS		\$ 2,059,015	\$ 2,059,015			\$ -	\$ -	\$ (232,498)	\$ 1,826,517

**2023-24 PROPOSED PART TIME SALARIES AND BENEFITS
BASIC SERVICE**

TITLES	SALARY	FICA	UNEMPLOMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
CLERICAL & INTERN	\$ 8,970	\$686.21	\$538.20			\$10.76	\$1,235.17	\$10,205.17
REGISTRATION CLERKS	\$ 150,249	\$11,494.05	\$9,014.94			\$180.30	\$20,689.29	\$170,938.29
Administration Totals	\$159,219	\$12,180.25	\$9,553.14	\$ -	\$ -	\$191.06	\$21,924.46	\$181,143.46
TITLES	SALARY	FICA	UNEMPLOMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	TOTALS GRAND
Park Laborers	\$ 198,237	\$ 15,165.13	\$11,894.22			\$6,502.17	\$ 33,561.52	\$ 231,798.52
Park Totals	\$ 198,237	\$ 15,165.13	\$ 11,894.22	\$ -	\$ -	\$ 6,502.17	\$ 33,561.52	\$ 231,798.52
TITLES	SALARY	FICA	OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	BENEFITS	TOTALS
Golf Course Laborers	\$ 160,080	\$ 12,246.12	\$9,604.80			\$5,250.62	\$ 27,101.54	\$ 187,181.54
Golf Maintenance Total	\$ 160,080	\$ 12,246.12	\$ 9,604.80	\$ -	\$ -	\$ 5,250.62	\$ 27,101.54	\$ 187,181.54
<u>PARTTIME BASIC SERVICE</u>	\$ 517,536	\$39,591.50	\$ 31,052.16	\$ -	\$ -	\$ 11,943.86	\$ 82,587.52	\$ 600,123.52

**2023-24 PROPOSED PART TIME SALARIES AND BENEFITS
SPECIAL SERVICES**

TITLES	SALARY	FICA	UNEMPLMNT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Lead Guard	\$21,879	\$ 1,673.74	\$1,312.74			\$717.63	\$ 3,704.11	\$ 25,583.11
Guard	\$291,509	\$ 22,300.44	\$17,490.54			\$9,561.50	\$ 49,352.47	\$ 340,861.47
Instructors	\$101,647	\$ 7,776.00	\$6,098.82			\$3,334.02	\$ 17,208.84	\$ 118,855.84
Coaches	\$ -	\$ -	\$0.00			\$0.00	\$ -	\$ -
Group Fitness Instructors	\$23,741	\$ 1,816.19	\$1,424.46			\$778.70	\$ 4,019.35	\$ 27,760.35
Personal Trainer	\$6,579	\$ 503.29	\$394.74			\$215.79	\$ 1,113.82	\$ 7,692.82
Fitness Cntr(Mointer/Cleaner)	\$55,862	\$ 4,273.44	\$3,351.72			\$1,832.27	\$ 9,457.44	\$ 65,319.44
Child Minder	\$21,474	\$ 1,642.76	\$1,288.44			\$704.35	\$ 3,635.55	\$ 25,109.55
Aquatic Totals	\$522,691	\$39,985.86	\$31,361.46	\$0.00	\$0.00	\$17,144.26	\$88,491.59	\$611,182.59
TITLES	SALARY	FICA	UNEMPLMNT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Facility Supervisors	\$1,725	\$ 131.96	\$103.50			\$56.58	\$ 292.04	\$ 2,017.04
Adult Sports Totals	\$1,725	\$131.96	\$103.50	\$0.00	\$0.00	\$56.58	\$292.04	\$2,017.04
TITLES	SALARY	FICA	UNEMPLMNT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	TOTALS
Facility Instructors	\$60,375	\$ 4,618.69	\$3,622.50			\$1,980.30	\$ 10,221.49	\$ 70,596.49
Sports Leader	\$0	\$ -	\$0.00			\$0.00	\$ -	\$ -
Youth Sports Totals	\$60,375	\$4,618.69	\$3,622.50	\$0.00	\$0.00	\$1,980.30	\$10,221.49	\$70,596.49
TITLES	SALARY	FICA	UNEMPLMNT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Recreation Instructors	\$38,677	\$ 2,958.79	\$2,320.62			\$1,268.61	\$ 6,548.02	\$ 45,225.02
Recreation Totals	\$38,677	\$2,958.79	\$2,320.62	\$0.00	\$0.00	\$1,268.61	\$6,548.02	\$45,225.02
TITLES	SALARY	FICA	UNEMPLMNT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Summer Camp Site Leaders	\$56,925	\$ 4,354.76	\$3,415.50			\$592.02	\$ 8,362.28	\$ 65,287.28
School Care/Camp Leaders	\$224,250	\$ 17,155.13	\$13,455.00			\$2,332.20	\$ 32,942.33	\$ 257,192.33
Pre K Site Leaders	\$69,000	\$ 5,278.50	\$4,140.00			\$717.60	\$ 10,136.10	\$ 79,136.10
Playground/Centers Totals	\$350,175	\$26,788.39	\$21,010.50	\$0.00	\$0.00	\$3,641.82	\$51,440.71	\$401,615.71

**2023-24 PROPOSED PART TIME SALARIES AND BENEFITS
SPECIAL SERVICES**

TITLES	SALARY	FICA	UNEMPLOMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Building Leader	\$7,244	\$ 564.17	\$434.64			\$84.75	\$ 1,073.56	\$ 8,317.56
Senior Center Totals	\$7,244	\$564.17	\$434.64	\$0.00	\$0.00	\$84.75	\$1,073.56	\$8,317.56
TITLES	SALARY	FICA	UNEMPLOMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Clerical	\$ -	\$0.00	\$0.00			\$0.00	\$ -	\$ -
Instructors	\$26,420	\$ 2,021.13	\$1,585.20			\$866.58	\$ 4,472.91	\$ 30,892.91
Community School Totals	\$ 26,420	\$ 2,021.13	\$ 1,585.20	\$ -	\$ -	\$ 866.58	\$ 4,472.91	\$ 30,892.91
TITLES	SALARY	FICA	UNEMPLOMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Golf Clerks	\$138,000	\$ 10,557.00	\$8,280.00			\$1,904.40	\$ 20,741.40	\$ 158,741.40
Marshals	\$5,175	\$ 395.89	\$310.50			\$71.42	\$ 777.80	\$ 5,952.80
Cart/Range Attendant	\$53,475	\$ 4,090.84	\$3,208.50			\$737.96	\$ 8,037.29	\$ 61,512.29
Golf	\$8,625	\$ 659.81	\$517.50			\$119.03	\$ 1,296.34	\$ 9,921.34
Snack Bar Clerk	\$25,875	\$ 1,979.44	\$1,552.50			\$357.08	\$ 3,889.01	\$ 29,764.01
Beverage Cart Clerk	\$17,250	\$ 1,319.63	\$1,035.00			\$238.05	\$ 2,592.68	\$ 19,842.68
Catering Staff	\$1,725	\$ 131.96	\$103.50			\$23.81	\$ 259.27	\$ 1,984.27
Lessons	\$10,000	\$ 765.00	\$600.00			\$138.00	\$ 1,503.00	\$ 11,503.00
Golf Operation Totals	\$260,125	\$19,899.56	\$15,607.50	\$0.00	\$0.00	\$3,589.73	\$39,096.79	\$299,221.79
TITLES	SALARY	FICA	UNEMPLOMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Concession Attendants	\$27,854	\$ 2,130.83	\$1,671.24			\$913.61	\$ 4,715.68	\$ 32,569.68
Concession Totals	\$27,854	\$2,130.83	\$1,671.24	\$0.00	\$0.00	\$913.61	\$4,715.68	\$32,569.68
TITLES	SALARY	FICA	UNEMPLOMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Preschool Leader	\$13,695	\$ 1,047.67	\$821.70			\$142.43	\$ 2,011.80	\$ 15,706.80
Preschool Totals	\$13,695	\$1,047.67	\$821.70	\$0.00	\$0.00	\$142.43	\$2,011.80	\$15,706.80
PARTTIME SPECIAL SERVICE	\$1,308,981	\$100,137.05	\$78,538.86	\$0.00	\$0.00	\$29,688.67	\$208,364.57	\$1,517,345.57
PARTTIME GRAND TOTAL	\$1,826,517	\$139,728.55	\$109,591.02	\$0.00	\$0.00	\$41,632.53	\$290,952.10	\$2,117,469.10

Personnel Services Synopsis

Description	Proposed 2023-24	Budgeted 2022-23	Estimated 2021-22	Actual 2020-21	Actual 2019-20	Actual 2018-19	Actual 2017-18	Actual 2016-17	Actual 2015-16
Administrative	\$ 908,317	\$ 849,591	\$ 523,575	\$ 490,104	\$ 374,248	\$ 370,480	\$ 317,772	\$ 286,305	\$ 272,407
Parks	\$ 1,053,105	\$ 1,194,799	\$ 680,567	\$ 618,387	\$ 416,893	\$ 365,797	\$ 380,217	\$ 459,554	\$ 414,357
Aquatic	\$ 841,191	\$ 780,450	\$ 479,926	\$ 361,942	\$ 540,968	\$ 571,927	\$ 345,580	\$ 297,400	\$ 285,877
Adult Sports	\$ 23,753	\$ 71,034	\$ 6,623	\$ 9,608	\$ 17,167	\$ 18,548	\$ 28,095	\$ 29,671	\$ 26,641
Youth Sports	\$ 264,721	\$ 277,852	\$ 109,036	\$ 97,062	\$ 100,469	\$ 94,544	\$ 122,725	\$ 116,944	\$ 112,184
Recreation	\$ 112,930	\$ 117,078	\$ 60,567	\$ 42,389	\$ 67,647	\$ 71,250	\$ 87,267	\$ 113,862	\$ 110,783
Playgrds & Centers	\$ 522,047	\$ 572,825	\$ 366,675	\$ 416,295	\$ 321,046	\$ 314,975	\$ 374,532	\$ 324,552	\$ 310,310
Comm Cntrs/Scout	\$ 121,240	\$ 121,041	\$ 70,984	\$ 60,472	\$ 68,517	\$ 71,394	\$ 42,591	\$ 39,522	\$ 70,922
Community Schools	\$ 58,199	\$ 60,379	\$ 12,327	\$ 12,960	\$ 17,050	\$ 21,396	\$ 8,225	\$ 12,757	\$ 17,139
Golf Maintenance	\$ 544,048	\$ 501,132	\$ 253,816	\$ 311,759	\$ 406,944	\$ 469,403	\$ 494,333	\$ 393,821	\$ 392,733
Golf Operation	\$ 511,638	\$ 535,040	\$ 297,757	\$ 288,789	\$ 238,808	\$ 249,177	\$ 229,987	\$ 213,381	\$ 235,326
Concessions	\$ 32,571	\$ 33,302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Preschool	\$ 80,340	\$ 78,032	\$ 49,452	\$ 39,718	\$ 36,582	\$ 31,225	\$ 23,614	\$ 21,987	\$ 21,000
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grandtotal	\$ 5,074,100	\$ 5,192,555	\$ 2,911,305	\$ 2,749,485	\$ 2,606,339	\$ 2,650,116	\$ 2,454,938	\$ 2,309,756	\$ 2,269,679

Personnel Services Synopsis

Description	Actual 2014-15	Actual 2013-14	Actual 2012-13	Actual 2011-12	Actual 2010-11	Actual 2009-10	Actual 2008-09	Actual 2007-08	Actual 2006-07
Administrative	\$ 271,747	\$ 267,801	\$ 264,489	\$ 252,533	\$ 251,562	\$ 183,525	\$ 194,507	\$ 153,833	\$ 150,172
Parks	\$ 371,590	\$ 352,359	\$ 363,044	\$ 349,335	\$ 348,493	\$ 323,624	\$ 260,620	\$ 260,182	\$ 237,871
Aquatic	\$ 283,396	\$ 269,324	\$ 267,763	\$ 256,008	\$ 238,300	\$ 241,765	\$ 238,023	\$ 249,326	\$ 217,826
Adult Sports	\$ 29,365	\$ 29,523	\$ 30,044	\$ 28,444	\$ 30,817	\$ 33,227	\$ 30,636	\$ 28,914	\$ 32,038
Youth Sports	\$ 126,826	\$ 122,110	\$ 121,470	\$ 127,722	\$ 109,020	\$ 108,577	\$ 88,853	\$ 86,479	\$ 93,233
Recreation	\$ 110,766	\$ 113,041	\$ 110,146	\$ 111,752	\$ 73,612	\$ 69,223	\$ 67,268	\$ 65,721	\$ 77,434
Playgrds & Centers	\$ 293,866	\$ 265,422	\$ 264,178	\$ 266,371	\$ 262,751	\$ 258,346	\$ 284,432	\$ 272,535	\$ 295,916
Comm Cntrs/Scout	\$ 78,650	\$ 74,236	\$ 62,590	\$ 47,996	\$ 51,350	\$ 55,965	\$ 53,351	\$ 39,704	\$ 36,836
Community Schools	\$ 23,175	\$ 47,665	\$ 33,706	\$ 32,219	\$ 36,496	\$ 26,824	\$ 25,190	\$ 58,241	\$ 38,007
Golf Maintenance	\$ 391,064	\$ 381,443	\$ 386,239	\$ 264,846	\$ 284,726	\$ 313,229	\$ 277,884	\$ 222,304	\$ 173,148
Golf Operation	\$ 228,920	\$ 242,911	\$ 258,182	\$ 254,095	\$ 253,737	\$ 261,240	\$ 243,212	\$ 210,929	\$ 192,279
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Preschool	\$ 18,188	\$ 13,202	\$ 16,582	\$ 16,154	\$ 18,340	\$ 18,670	\$ 16,976	\$ 16,333	\$ 18,303
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293
Grandtotal	\$ 2,227,553	\$ 2,179,037	\$ 2,178,433	\$ 2,007,475	\$ 1,959,204	\$ 1,894,215	\$ 1,780,952	\$ 1,664,501	\$ 1,563,356

Personnel Services Synopsis

Description	Actual 2005-06	Actual 2004-05	Actual 2003-04	Actual 2002-03	Actual 2001-02	Actual 2000-01	Actual 1999-00	Actual 1998-99	Actual 1997-98	Actual 1996-97	Actual 1995-96
Administrative	\$ 146,600	\$ 145,687	\$ 133,825	\$ 92,164	\$ 90,791	\$ 87,287	\$ 84,175	\$ 80,351	\$ 123,529	\$ 125,892	\$ 121,339
Parks	\$ 229,055	\$ 243,190	\$ 213,597	\$ 197,411	\$ 197,640	\$ 196,768	\$ 284,328	\$ 201,441	\$ 177,827	\$ 196,723	\$ 165,586
Aquatic	\$ 217,688	\$ 203,740	\$ 212,374	\$ 324,447	\$ 317,975	\$ 259,348	\$ 255,112	\$ 260,730	\$ 209,304	\$ 205,735	\$ 201,160
Adult Sports	\$ 35,258	\$ 39,857	\$ 37,782	\$ 24,469	\$ 21,572	\$ 19,030	\$ 15,719	\$ 16,833	\$ 17,372	\$ 16,395	\$ 18,306
Youth Sports	\$ 84,896	\$ 81,419	\$ 77,606	\$ 71,973	\$ 52,117	\$ 45,044	\$ 41,137	\$ 38,348	\$ 31,960	\$ 29,076	\$ 31,157
Recreation	\$ 73,262	\$ 70,733	\$ 66,567	\$ 66,772	\$ 44,185	\$ 41,912	\$ 29,844	\$ 20,530	\$ 20,170	\$ 20,269	\$ 21,296
Playgrds & Centers	\$ 269,988	\$ 278,754	\$ 221,714	\$ 222,956	\$ 205,010	\$ 187,002	\$ 193,593	\$ 176,325	\$ 123,114	\$ 92,740	\$ 83,515
Comm Cntrs/Scout	\$ 34,956	\$ 60,789	\$ 72,129	\$ -	\$ -	\$ -	\$ -	\$ 6,114	\$ 1,943	\$ -	\$ -
Community Schools	\$ 29,180	\$ 30,473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Maintenance	\$ 156,900	\$ 115,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Operation	\$ 186,745	\$ 22,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,169	\$ 5,116	\$ 5,180	\$ 5,146
Preschool	\$ 14,480	\$ 14,817	\$ 16,025	\$ 21,531	\$ 21,118	\$ 21,307	\$ 24,692	\$ 24,011	\$ 25,002	\$ 21,584	\$ 20,141
Others	\$ 378	\$ 1,426	\$ 1,545	\$ 1,821	\$ 1,142	\$ 2,108	\$ 2,536	\$ 7,323	\$ 9,660	\$ -	\$ -
Grandtotal	\$ 1,479,386	\$ 1,309,051	\$ 1,053,164	\$ 1,023,544	\$ 951,550	\$ 859,806	\$ 931,136	\$ 835,175	\$ 744,997	\$ 713,594	\$ 667,646

Description	PERSONNEL SYNOPSIS												
	Proposed 2023-24	Budgeted 2022-23	Estimated 2021-22	Actual 2020-21	Actual 2019-20	Actual 2018-19	Actual 2017-18	Actual 2016-17	Actual 2015-16	Actual 2014-15	Actual 2014-15	Actual 2012-13	Actual 2011-12
ADMINISTRATIVE													
FULLTIME	\$494,402	\$452,866	\$305,248	\$298,159	251,777	\$241,251	\$219,458	\$183,531	\$175,871	\$174,609	\$174,609	\$169,004	\$164,226
PARTTIME	\$159,219	\$159,219	\$80,962	\$62,065	\$10,311	\$17,090	\$7,357	\$7,178	\$4,477	\$8,394	\$8,394	\$10,366	\$11,759
BENEFITS	\$254,696	\$237,506	\$137,365	\$129,880	\$112,160	\$112,138	\$90,957	\$95,596	\$92,059	\$88,744	\$88,744	\$85,116	\$76,548
TOTAL SALARIES	\$908,317	\$849,591	\$523,575	\$490,104	\$374,248	\$370,479	\$317,772	\$286,305	\$272,407	\$271,747	\$271,747	\$264,486	\$252,533
PARKS													
FULLTIME	\$471,879	\$464,290	\$321,030	\$302,711	\$242,680	\$201,691	\$201,746	\$240,755	\$213,253	\$195,050	\$195,050	\$189,410	\$193,974
PARTTIME	\$198,237	\$342,373	\$168,106	\$134,860	\$61,025	\$59,268	\$44,955	\$56,978	\$63,518	\$72,404	\$72,404	\$75,904	\$64,900
BENEFITS	\$382,989	\$388,136	\$191,431	\$180,816	\$113,188	\$104,839	\$133,516	\$161,821	\$137,586	\$104,136	\$104,136	\$97,731	\$90,461
TOTAL SALARIES	\$1,053,105	\$1,194,799	\$680,567	\$618,387	\$416,893	\$365,798	\$380,217	\$459,554	\$414,357	\$371,590	\$371,590	\$363,045	\$349,335
AQUATICS													
FULLTIME	\$129,198	\$132,117	\$106,295	\$100,671	\$148,319	\$142,705	\$90,466	\$67,507	\$64,829	\$64,227	\$64,227	\$61,409	\$58,239
PARTTIME	\$522,691	\$468,001	\$254,859	\$163,160	\$272,355	\$298,930	\$164,903	\$148,011	\$145,428	\$145,945	\$145,945	\$136,340	\$138,378
BENEFITS	\$189,302	\$180,332	\$118,772	\$98,111	\$120,295	\$130,291	\$90,211	\$81,882	\$75,620	\$73,224	\$73,224	\$70,012	\$59,391
TOTAL SALARIES	\$841,191	\$780,450	\$479,926	\$361,942	\$540,968	\$571,926	\$345,580	\$297,400	\$285,877	\$283,396	\$283,396	\$267,761	\$256,008
ADULT SPORTS													
FULLTIME	\$13,738	\$13,738	\$5,099	\$6,271	\$9,394	\$10,067	\$16,538	\$18,819	\$16,902	\$17,964	\$17,964	\$17,529	\$17,192
PARTTIME	\$1,725	\$40,186	\$639	-	\$910	\$2,005	\$3,404	\$2,194	\$938	\$896	\$896	\$1,655	\$2,519
BENEFITS	\$8,290	\$17,110	\$885	\$3,337	\$6,862	\$6,476	\$8,153	\$8,658	\$8,801	\$10,505	\$10,505	\$10,862	\$8,733
TOTAL SALARIES	\$23,753	\$71,034	\$6,623	\$9,608	\$17,166	\$18,548	\$28,095	\$29,671	\$26,641	\$29,365	\$29,365	\$30,046	\$28,444
YOUTH SPORTS													
FULLTIME	\$109,853	\$106,175	\$65,191	\$57,166	\$50,504	\$44,716	\$51,736	\$61,580	\$59,077	\$58,495	\$58,495	\$57,169	\$56,026
PARTTIME	\$60,375	\$70,684	\$3,633	\$941	\$11,176	\$18,192	\$38,870	\$24,535	\$23,219	\$30,590	\$30,590	\$28,035	\$37,111
BENEFITS	\$94,493	\$100,994	\$40,211	\$38,965	\$38,789	\$31,636	\$32,119	\$30,829	\$29,888	\$37,741	\$37,741	\$36,264	\$34,585
TOTAL SALARIES	\$264,721	\$277,853	\$109,036	\$97,062	\$100,469	\$94,544	\$122,725	\$116,944	\$112,184	\$126,826	\$126,826	\$121,468	\$127,722
RECREATION													
FULLTIME	\$39,751	\$39,751	\$33,101	\$23,751	\$30,332	\$26,811	\$31,962	\$39,395	\$42,437	\$40,838	\$40,838	\$40,261	\$39,953
PARTTIME	\$38,677	\$41,680	\$19,451	\$6,117	\$13,746	\$24,340	\$23,473	\$33,471	\$29,279	\$32,259	\$32,259	\$33,061	\$36,000
BENEFITS	\$34,502	\$35,647	\$8,015	\$12,521	\$23,570	\$20,099	\$31,832	\$40,996	\$39,067	\$37,669	\$37,669	\$36,824	\$35,799
TOTAL SALARIES	\$112,930	\$117,078	\$60,567	\$42,389	\$67,647	\$71,250	\$87,267	\$113,862	\$110,783	\$110,766	\$110,766	\$110,146	\$111,752
PLAYGRDS/CNTRS													
FULLTIME	\$64,953	\$64,953	\$55,780	\$57,860	\$40,462	\$40,921	\$53,187	\$51,087	\$48,394	\$45,054	\$45,054	\$46,203	\$45,603
PARTTIME	\$350,175	\$394,561	\$224,240	\$278,013	\$220,002	\$233,893	\$257,508	\$219,971	\$208,058	\$197,339	\$197,339	\$170,593	\$176,221
BENEFITS	\$106,919	\$113,311	\$86,655	\$80,422	\$60,584	\$40,161	\$63,837	\$53,494	\$53,857	\$51,473	\$51,473	\$47,382	\$44,547
TOTAL SALARIES	\$522,047	\$572,825	\$366,675	\$416,295	\$321,048	\$314,975	\$374,532	\$324,552	\$310,309	\$293,866	\$293,866	\$264,178	\$256,371

	2022-23	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2014-15	2012-13	2011-12
Personnel Services :													
COMM CNTR													
FULLTIME	\$60,419	\$58,342	\$48,060	\$40,201	\$43,256	\$45,278	\$28,244	\$26,605	\$25,997	\$27,748	\$27,748	\$27,748	\$27,748
PARTTIME	\$7,244	\$14,352			\$191	\$719	\$106	\$49	\$14,295	\$18,492	\$18,492	\$7,978	
BENEFITS	\$53,577	\$48,350	\$22,924	\$20,271	\$25,070	\$25,396	\$14,241	\$12,868	\$30,630	\$32,410	\$32,410	\$26,863	\$20,248
TOTAL SALARIES	\$121,240	\$121,044	\$70,984	\$60,472	\$68,517	\$71,393	\$42,591	\$39,522	\$70,922	\$78,650	\$78,650	\$62,589	\$47,996
COMMUNITY SCHLS													
FULLTIME	\$17,017	\$17,017	\$10,632	\$9,694	\$9,219	\$8,736	\$7,372	\$11,462	\$14,575	\$20,392	\$20,392	\$29,366	\$29,594
PARTTIME	\$26,420	\$27,480	\$1,695	\$3,266	\$2,514	\$8,592	\$853	\$1,295	\$2,564	\$2,783	\$2,783	\$4,340	\$2,625
BENEFITS	\$14,762	\$15,882	\$1,695		\$5,317	\$4,068	\$853	\$12,757	\$17,139	\$23,175	\$23,175	\$33,706	\$32,219
TOTAL SALARIES	\$58,199	\$60,379	\$12,327	\$12,960	\$17,050	\$21,396	\$8,225	\$12,757	\$17,139	\$23,175	\$23,175	\$33,706	\$32,219
GOLF MAINTENANCE													
FULLTIME	\$208,033	\$152,698	\$139,829	\$116,179	\$166,224	\$209,919	\$231,156	\$184,452	\$191,395	\$168,642	\$168,642	\$141,287	\$97,955
PARTTIME	\$160,080	\$180,619	\$43,392	\$116,669	\$116,789	\$116,481	\$115,865	\$100,434	\$85,345	\$110,071	\$110,071	\$149,474	\$114,913
BENEFITS	\$175,935	\$167,815	\$70,594	\$78,911	\$123,932	\$143,003	\$147,312	\$108,935	\$115,994	\$112,351	\$112,351	\$65,479	\$51,978
TOTAL SALARIES	\$544,048	\$501,132	\$253,816	\$311,759	\$406,944	\$469,403	\$494,333	\$393,821	\$392,734	\$391,064	\$391,064	\$386,240	\$264,846
GOLF OPERATIONS													
FULLTIME	\$135,902	\$136,013	\$120,105	\$110,079	\$101,020	\$89,874	\$60,508	\$68,601	\$66,398	\$65,502	\$65,502	\$98,649	\$98,783
PARTTIME	\$260,125	\$279,806	\$111,326	\$113,153	\$90,210	\$100,293	\$121,826	\$95,700	\$116,969	\$113,319	\$113,319	\$94,748	\$99,289
BENEFITS	\$115,611	\$119,221	\$66,326	\$65,557	\$47,578	\$59,010	\$47,653	\$49,080	\$51,959	\$50,099	\$50,099	\$64,786	\$56,023
TOTAL SALARIES	\$511,638	\$535,040	\$297,757	\$288,789	\$238,808	\$249,177	\$229,987	\$213,381	\$235,326	\$228,920	\$228,920	\$258,183	\$254,095
CONCESSIONS													
FULLTIME	\$27,854	\$27,854											
PARTTIME	\$4,717	\$5,448											
BENEFITS	\$32,571	\$33,302											
TOTAL SALARIES	\$32,571	\$33,302											
PRESCHOOL													
FULLTIME	\$43,613	\$43,613	\$33,802	\$25,894	\$23,649	\$22,312	\$18,582	\$20,057	\$18,285	\$16,367	\$16,367	\$15,092	\$14,958
PARTTIME	\$13,695	\$12,200	\$15,650	\$13,824	\$12,933	\$8,914	\$5,032	\$1,930	\$2,716	\$1,821	\$1,821	\$2,320	\$1,196
BENEFITS	\$23,032	\$22,219	\$49,452	\$39,718	\$36,582	\$31,226	\$23,614	\$21,987	\$21,001	\$18,188	\$18,188	\$17,412	\$16,154
TOTAL SALARIES	\$80,340	\$78,032	\$98,904	\$79,440	\$73,164	\$62,452	\$47,228	\$43,974	\$42,002	\$36,376	\$36,376	\$34,824	\$32,304
OTHERS													
FULLTIME													
PARTTIME													
BENEFITS													
TOTAL SALARIES													
GRAND TOTAL													
FULLTIME	\$1,788,758	\$1,681,573	\$1,244,173	\$1,148,636	\$1,088,149	\$1,061,969	\$985,001	\$942,332	\$904,553	\$858,129	\$858,129	\$848,669	\$799,699
PARTTIME	\$1,826,517	\$2,059,015	\$906,609	\$874,978	\$1,214,247	\$902,115	\$804,221	\$720,040	\$724,386	\$766,468	\$766,468	\$752,612	\$725,642
BENEFITS	\$1,458,825	\$1,451,971	\$760,523	\$725,871	\$753,516	\$686,031	\$665,715	\$647,384	\$640,741	\$602,956	\$602,956	\$577,979	\$482,134
TOTAL SALARIES	\$5,074,100	\$5,192,559	\$2,911,305	\$2,749,485	\$2,606,340	\$2,650,115	\$2,454,938	\$2,309,756	\$2,269,680	\$2,227,553	\$2,227,553	\$2,179,260	\$2,007,475

PERSONNEL SYNOPSIS													
Description	Actual 2010-11	Actual 2009-10	Actual 2008-09	Actual 2007-08	Actual 2006-07	Actual 2005-06	Actual 2004-05	Actual 2003-04	Actual 2002-03	Actual 2001-02	Actual 2000-01	Actual 1999-00	Actual 1998-99
ADMINISTRATIVE													
FULLTIME	\$163,110	\$122,718	\$120,937	\$110,633	\$106,849	\$103,526	\$101,075	\$95,242	\$71,610	\$70,402	\$68,352	\$66,398	\$63,313
PARTTIME	\$16,994	\$17,968	\$21,523	\$9,952	\$43,323	\$43,074	\$44,612	\$38,583	\$20,554	\$20,389	\$18,935	\$17,777	\$17,038
BENEFITS	\$71,458	\$42,839	\$52,047	\$33,248	\$65,534	\$65,534	\$75,998	\$60,696	\$54,140	\$57,520	\$48,972	\$54,958	\$47,560
TOTAL SALARIES	\$251,562	\$183,525	\$194,507	\$153,833	\$150,172	\$146,600	\$145,687	\$133,825	\$92,164	\$90,791	\$87,287	\$84,175	\$80,351
PARKS													
FULLTIME	\$201,977	\$169,901	\$133,231	\$130,888	\$128,663	\$120,802	\$127,337	\$117,588	\$111,831	\$107,076	\$105,533	\$100,639	\$108,665
PARTTIME	\$46,435	\$59,778	\$46,876	\$46,710	\$38,109	\$42,719	\$39,855	\$35,313	\$31,440	\$33,044	\$42,263	\$128,731	\$45,216
BENEFITS	\$100,081	\$93,945	\$80,513	\$82,584	\$71,099	\$65,534	\$75,998	\$60,696	\$54,140	\$57,520	\$48,972	\$54,958	\$47,560
TOTAL SALARIES	\$348,493	\$323,624	\$260,620	\$260,182	\$237,871	\$229,055	\$243,190	\$213,597	\$197,411	\$197,640	\$196,768	\$284,328	\$201,441
AQUATICS													
FULLTIME	\$54,993	\$60,689	\$59,771	\$57,524	\$42,344	\$50,296	\$36,126	\$46,988	\$133,388	\$127,512	\$107,484	\$102,411	\$100,996
PARTTIME	\$127,289	\$122,685	\$121,049	\$134,598	\$125,364	\$118,332	\$126,884	\$122,456	\$103,267	\$96,444	\$92,743	\$96,554	\$101,875
BENEFITS	\$66,018	\$58,391	\$57,203	\$57,204	\$50,118	\$49,060	\$40,730	\$42,930	\$87,792	\$94,019	\$59,121	\$56,147	\$57,859
TOTAL SALARIES	\$238,300	\$241,765	\$238,023	\$249,326	\$217,826	\$217,688	\$203,740	\$212,374	\$324,447	\$317,975	\$259,348	\$255,112	\$260,730
ADULT SPORTS													
FULLTIME	\$17,191	\$18,256	\$17,309	\$16,169	\$15,008	\$18,076	\$19,749	\$18,999	\$15,360	\$12,999	\$14,912	\$10,730	\$11,110
PARTTIME	\$3,885	\$4,311	\$4,001	\$3,941	\$7,167	\$5,732	\$6,580	\$7,139	\$4,044	\$3,755	\$-	\$1,715	\$1,963
BENEFITS	\$9,741	\$10,660	\$9,326	\$8,804	\$9,863	\$11,450	\$13,528	\$11,644	\$5,065	\$4,818	\$4,118	\$3,274	\$3,760
TOTAL SALARIES	\$30,817	\$33,227	\$30,636	\$28,914	\$32,038	\$35,258	\$39,857	\$37,782	\$24,469	\$21,572	\$19,030	\$15,719	\$16,833
YOUTH SPORTS													
FULLTIME	\$66,027	\$52,247	\$49,879	\$45,922	\$44,336	\$41,882	\$39,658	\$32,947	\$36,217	\$30,085	\$21,624	\$26,664	\$21,345
PARTTIME	\$20,696	\$25,779	\$12,875	\$15,731	\$20,903	\$17,615	\$16,290	\$24,140	\$23,092	\$11,457	\$14,443	\$6,457	\$9,089
BENEFITS	\$32,297	\$30,551	\$26,099	\$24,826	\$27,994	\$25,399	\$25,471	\$20,519	\$12,664	\$10,575	\$8,977	\$8,016	\$7,914
TOTAL SALARIES	\$109,020	\$108,577	\$88,853	\$86,479	\$93,233	\$84,896	\$81,419	\$77,606	\$71,973	\$52,117	\$45,044	\$41,137	\$38,348
RECREATION													
FULLTIME	\$39,999	\$39,273	\$37,995	\$40,932	\$40,404	\$36,632	\$35,180	\$31,279	\$31,079	\$22,393	\$27,679	\$23,014	\$16,468
PARTTIME	\$7,529	\$1,611	\$499	\$972	\$9,326	\$8,824	\$6,838	\$10,778	\$15,764	\$5,934	\$4,050	\$1,360	\$222
BENEFITS	\$26,084	\$28,339	\$28,774	\$23,817	\$27,704	\$27,806	\$28,715	\$24,510	\$19,929	\$15,858	\$10,183	\$5,470	\$3,840
TOTAL SALARIES	\$73,612	\$69,223	\$67,268	\$65,721	\$77,434	\$73,262	\$70,733	\$66,567	\$66,772	\$44,185	\$41,912	\$29,844	\$20,530
PLAYGRDS/CNTRS													
FULLTIME	\$45,557	\$44,511	\$42,145	\$37,825	\$37,732	\$33,563	\$36,586	\$20,391	\$29,720	\$25,049	\$7,393	\$15,871	\$18,059
PARTTIME	\$175,897	\$174,052	\$196,038	\$190,573	\$209,614	\$192,207	\$195,028	\$169,765	\$155,128	\$144,777	\$148,953	\$150,819	\$137,304
BENEFITS	\$41,297	\$39,783	\$46,249	\$44,137	\$48,570	\$44,218	\$47,140	\$31,558	\$38,108	\$35,184	\$30,666	\$26,903	\$20,962
TOTAL SALARIES	\$262,751	\$258,346	\$284,432	\$272,535	\$295,916	\$269,988	\$278,754	\$221,714	\$222,956	\$205,010	\$187,002	\$193,593	\$176,325

Personal Services	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01	1999-00	1998-99
COMM CNTR													
FULLTIME	\$27,748	\$27,202	\$26,357	\$23,949	\$21,966	\$13,326	\$25,355	\$56,002					\$4,657
PARTTIME	\$3,285	\$9,124	\$8,632	\$2,289	\$11,591	\$17,941	\$26,856						\$372
BENEFITS	\$20,317	\$19,639	\$18,362	\$13,466	\$3,279	\$3,689	\$8,578	\$16,127					\$1,085
TOTAL SALARIES	\$51,350	\$55,965	\$53,351	\$39,704	\$36,836	\$34,956	\$60,789	\$72,129					\$6,114
COMMUNITY SCHLS													
FULLTIME	\$33,310	\$24,794	\$22,571	\$43,957	\$34,828	\$26,397							
PARTTIME	\$3,186	\$2,030	\$2,619	\$14,284	\$3,179	\$2,783							
TOTAL SALARIES	\$36,496	\$26,824	\$25,190	\$58,241	\$38,007	\$29,180	\$30,473						
GOLF MAINTENANCE													
FULLTIME	\$117,064	\$117,834	\$111,635	\$79,473	\$79,674	\$73,358							
PARTTIME	\$97,100	\$122,395	\$102,067	\$90,986	\$54,536	\$44,093							
BENEFITS	\$70,562	\$73,000	\$64,182	\$51,845	\$38,938	\$39,449							
TOTAL SALARIES	\$284,726	\$313,229	\$277,884	\$222,304	\$173,148	\$156,900	\$115,432						
GOLF OPERATIONS													
FULLTIME	\$109,839	\$89,176	\$59,009	\$54,766	\$81,117	\$76,494							
PARTTIME	\$88,795	\$118,029	\$140,321	\$116,478	\$73,384	\$75,728							
BENEFITS	\$55,103	\$54,035	\$43,882	\$39,685	\$37,778	\$34,523							
TOTAL SALARIES	\$253,737	\$261,240	\$243,212	\$210,929	\$192,279	\$186,745	\$22,734						
CONCESSIONS													
FULLTIME													\$1,247
PARTTIME													\$1,391
BENEFITS													\$531
TOTAL SALARIES													\$3,169
PRESCHOOL													
FULLTIME	\$16,792	\$17,139	\$15,560	\$14,970	\$16,605	\$13,036	\$13,312	\$14,509	\$533	\$887	\$1,143	\$1,498	\$1,663
PARTTIME	\$1,548	\$1,531	\$1,416	\$1,363	\$1,698	\$1,444	\$1,505	\$1,516	\$17,345	\$14,746	\$15,276	\$18,118	\$19,328
BENEFITS	\$18,340	\$18,670	\$16,976	\$16,333	\$18,303	\$14,480	\$14,817	\$16,025	\$3,653	\$5,485	\$4,888	\$5,076	\$3,020
TOTAL SALARIES									\$21,531	\$21,118	\$21,307	\$24,692	\$24,011
OTHERS													
FULLTIME					\$293	\$378	\$1,426	\$1,545	\$1,821	\$1,142	\$2,108	\$2,536	\$7,323
PARTTIME					\$293	\$378	\$1,426	\$1,545	\$1,821	\$1,142	\$2,108	\$2,536	\$7,323
BENEFITS					\$293	\$378	\$1,426	\$1,545	\$1,821	\$1,142	\$2,108	\$2,536	\$7,323
TOTAL SALARIES					\$293	\$378	\$1,426	\$1,545	\$1,821	\$1,142	\$2,108	\$2,536	\$7,323
GRAND TOTAL													
FULLTIME	\$833,505	\$741,807	\$658,268	\$598,081	\$598,093	\$567,955	\$421,066	\$419,436	\$429,738	\$396,403	\$354,120	\$347,225	\$347,523
PARTTIME	\$638,007	\$697,665	\$692,012	\$671,157	\$601,720	\$563,002	\$433,069	\$385,645	\$351,901	\$311,299	\$319,836	\$406,290	\$324,083
BENEFITS	\$487,692	\$454,743	\$430,672	\$395,263	\$363,543	\$348,429	\$286,277	\$248,083	\$241,905	\$243,848	\$185,850	\$177,621	\$163,569
TOTAL SALARIES	\$1,959,204	\$1,894,215	\$1,780,952	\$1,664,501	\$1,563,356	\$1,479,386	\$1,309,051	\$1,053,164	\$1,023,544	\$951,550	\$859,806	\$931,136	\$835,175

MATERIALS & SERVICE SYNOPSIS FOR ALL DEPARTMENTS

ITEMS	PROPOSED	BUDGETED	Estimated	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Supplies	\$ 839,883	\$ 797,958	\$ 667,802	\$ 500,300	\$ 481,109	\$ 600,699	\$ 508,598	\$ 523,517	\$ 569,251	\$ 537,575
Adver & Pub	\$ 46,689	\$ 50,165	\$ 8,899	\$ 8,265	\$ 13,973	\$ 15,132	\$ 24,617	\$ 31,756	\$ 45,097	\$ 37,461
Dues/Met/Tran	\$ 82,211	\$ 75,302	\$ 41,300	\$ 40,724	\$ 37,963	\$ 60,221	\$ 58,006	\$ 49,217	\$ 48,636	\$ 45,104
Utilities	\$ 1,343,912	\$ 1,197,505	\$ 1,098,346	\$ 1,022,704	\$ 856,330	\$ 1,058,969	\$ 763,676	\$ 741,641	\$ 784,352	\$ 628,027
Maint & Repair	\$ 403,016	\$ 389,824	\$ 259,914	\$ 194,040	\$ 212,291	\$ 249,625	\$ 207,462	\$ 226,540	\$ 274,754	\$ 231,643
Prof & Con Svc	\$ 1,087,302	\$ 973,655	\$ 773,557	\$ 659,064	\$ 641,375	\$ 617,539	\$ 532,382	\$ 538,368	\$ 457,019	\$ 522,735
Election	\$ 28,000	\$ 28,000	-	\$ 19,271	-	\$ 12,000	-	\$ 21,453	\$ 13,216	\$ 1,659
Rent/Lease	\$ 30,482	\$ 26,775	6,479	\$ 2,426	\$ 41,380	\$ 19,925	\$ 28,392	\$ 52,781	\$ 56,235	\$ 81,194
Capital Outlay	\$ -	\$ -	-	\$ -	-	\$ -	-	-	-	-
GRAND TOTAL	\$ 3,861,495	\$ 3,539,184	\$ 2,856,297	\$ 2,446,794	\$ 2,284,420	\$ 2,634,110	\$ 2,123,132	\$ 2,185,273	\$ 2,248,560	\$ 2,085,398

MATERIALS & SERVICE SYNOPSIS

	PROPOSED BUDGETED		Estimated	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2023-24	2022-23									
SUPPLIES											
Administration	\$ 23,400	\$ 23,400	\$ 14,541	\$ 6,509	\$ 6,680	\$ 11,255	\$ 21,734	\$ 14,723	\$ 14,359	\$ 12,078	
Parks	\$ 134,434	\$ 124,780	\$ 110,951	\$ 71,726	\$ 66,108	\$ 60,969	\$ 38,696	\$ 34,876	\$ 38,691	\$ 36,523	
Aquatics	\$ 83,355	\$ 63,175	\$ 77,076	\$ 56,899	\$ 50,899	\$ 52,011	\$ 29,769	\$ 41,574	\$ 33,909	\$ 38,318	
Sports	\$ 99,750	\$ 97,970	\$ 95,260	\$ 45,079	\$ 85,305	\$ 104,705	\$ 57,634	\$ 78,428	\$ 94,943	\$ 59,876	
Recreation	\$ 10,800	\$ 10,200	\$ 6,501	\$ 3,592	\$ 10,481	\$ 7,119	\$ 8,983	\$ 13,374	\$ 7,801	\$ 6,419	
Plygrd/Cntrs	\$ 47,300	\$ 47,300	\$ 12,685	\$ 8,972	\$ 31,926	\$ 39,912	\$ 35,862	\$ 33,017	\$ 37,478	\$ 34,632	
Sr Center	\$ 5,500	\$ 5,500	\$ 2,369	\$ 790	\$ 3,943	\$ 4,523	\$ 9,141	\$ 6,450	\$ 7,847	\$ 6,564	
Com Schl	\$ 7,900	\$ 7,900	\$ 1,253	\$ 1,112	\$ 1,538	\$ 2,928	\$ 3,747	\$ 4,330	\$ 3,928	\$ 3,503	
Golf Maint	\$ 177,449	\$ 168,658	\$ 136,083	\$ 101,231	\$ 80,175	\$ 115,028	\$ 147,070	\$ 145,204	\$ 121,564	\$ 149,642	
Golf Oper	\$ 229,700	\$ 228,950	\$ 209,749	\$ 202,980	\$ 141,985	\$ 201,506	\$ 153,072	\$ 148,993	\$ 206,111	\$ 188,014	
Others	\$ 20,295	\$ 20,125	\$ 1,331	\$ 1,410	\$ 2,068	\$ 743	\$ 2,890	\$ 2,548	\$ 2,620	\$ 2,006	
TOTALS	\$ 839,883	\$ 797,958	\$ 667,802	\$ 500,300	\$ 481,109	\$ 600,699	\$ 508,598	\$ 523,517	\$ 569,251	\$ 537,575	

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ADVERTISING & PUBLICITY

Administration	\$ 5,000	\$ 5,000	\$ 183	\$ 1,190	\$ 500	\$ 729	\$ 1,736	\$ 2,797	\$ 3,776	\$ 5,548
Parks	\$ 2,359	\$ 2,360	\$ 115	\$ 188	\$ 299	\$ 898	\$ 924	\$ 849	\$ 2,845	\$ 3,162
Aquatics	\$ 3,250	\$ 6,925	\$ 999	\$ 677	\$ 1,390	\$ 1,627	\$ 2,196	\$ 1,937	\$ 3,330	\$ 2,161
Sports	\$ 2,800	\$ 2,800	\$ 95	\$ -	\$ 489	\$ 546	\$ 1,979	\$ 1,399	\$ 2,723	\$ 2,268
Recreation	\$ 500	\$ 500	\$ 47	\$ 28	\$ 67	\$ 424	\$ 1,220	\$ 1,216	\$ 2,211	\$ 2,109
Plygrd/Cntrs	\$ 1,800	\$ 1,800	\$ 1,055	\$ 894	\$ 2,334	\$ 1,394	\$ 2,045	\$ 2,123	\$ 3,471	\$ 3,188
Sr Center	\$ 1,700	\$ 1,700	\$ 1,055	\$ 1,112	\$ 1,168	\$ 1,817	\$ 2,876	\$ 2,639	\$ 6,069	\$ 2,857
Com Schl	\$ 400	\$ 400	\$ 47	\$ -	\$ 67	\$ 501	\$ 1,177	\$ 1,098	\$ 2,059	\$ 1,898
Golf Maint	\$ 530	\$ 530	\$ 47	\$ -	\$ 30	\$ 195	\$ 881	\$ 758	\$ 1,756	\$ -
Golf Oper	\$ 27,100	\$ 27,100	\$ 4,738	\$ 3,716	\$ 7,308	\$ 6,250	\$ 8,406	\$ 15,260	\$ 14,195	\$ 12,463
Others	\$ 1,250	\$ 1,050	\$ 515	\$ 460	\$ 321	\$ 751	\$ 1,177	\$ 1,680	\$ 2,662	\$ 1,807
TOTALS	\$ 46,689	\$ 50,165	\$ 8,899	\$ 8,265	\$ 13,973	\$ 15,132	\$ 24,617	\$ 31,756	\$ 45,097	\$ 37,461

MATERIALS & SERVICE SYNOPSIS

	PROPOSED BUDGETED		Estimated	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
	2023-24	2022-23										
DUES/MEETINGS/TRANSPORTATION/TRAVEL												
Administration	\$ 23,610	\$ 23,610	\$ 19,476	\$ 12,698	\$ 16,799	\$ 23,305	\$ 14,874	\$ 16,924	\$ 23,145	\$ 22,918		
Parks	\$ 14,004	\$ 10,564	\$ 5,735	\$ 6,077	\$ 3,593	\$ 8,932	\$ 9,003	\$ 6,512	\$ 5,534	\$ 5,659		
Aquatics	\$ 10,126	\$ 8,140	\$ 5,062	\$ 5,823	\$ 5,533	\$ 6,808	\$ 3,697	\$ 3,391	\$ 1,885	\$ 2,633		
Sports	\$ 5,650	\$ 5,616	\$ 2,696	\$ 3,162	\$ 1,279	\$ 3,343	\$ 5,545	\$ 2,447	\$ 2,271	\$ 1,755		
Recreation	\$ 2,950	\$ 2,800	\$ 287	\$ 1,395	\$ 411	\$ 1,188	\$ 1,695	\$ 1,641	\$ 1,187	\$ 990		
Plygrd/Cntrs	\$ 3,715	\$ 3,715	\$ 1,621	\$ 1,478	\$ 802	\$ 2,486	\$ 2,267	\$ 1,234	\$ 661	\$ 655		
Sr Center	\$ 2,450	\$ 2,540	\$ 798	\$ 2,012	\$ 1,366	\$ 1,847	\$ 2,276	\$ 1,052	\$ 818	\$ 855		
Com Schl	\$ 1,300	\$ 1,575	\$ 224	\$ 1,110	\$ 246	\$ 841	\$ 995	\$ 214	\$ 374	\$ 210		
Golf Maint	\$ 6,656	\$ 4,892	\$ 255	\$ 1,385	\$ 2,828	\$ 5,101	\$ 8,719	\$ 10,496	\$ 6,792	\$ 1,906		
Golf Oper	\$ 9,250	\$ 9,150	\$ 4,921	\$ 4,576	\$ 4,873	\$ 5,611	\$ 8,047	\$ 5,306	\$ 5,863	\$ 7,425		
Others	\$ 2,500	\$ 2,700	\$ 226	\$ 1,008	\$ 232	\$ 758	\$ 888	\$ -	\$ 106	\$ 98		
TOTALS	\$ 82,211	\$ 75,302	\$ 41,300	\$ 40,724	\$ 37,963	\$ 60,221	\$ 58,006	\$ 49,217	\$ 48,636	\$ 45,104		

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UTILITIES

Administration	\$ 13,694	\$ 13,694	\$ 14,099	\$ 15,639	\$ 11,702	\$ 7,488	\$ 6,725	\$ 8,431	\$ 10,421	\$ 7,564
Parks	\$ 454,342	\$ 415,133	\$ 356,132	\$ 310,138	\$ 221,666	\$ 307,617	\$ 270,430	\$ 252,003	\$ 231,335	\$ 199,477
Aquatics	\$ 465,289	\$ 380,331	\$ 386,659	\$ 357,089	\$ 351,848	\$ 377,561	\$ 209,715	\$ 185,869	\$ 166,847	\$ 158,094
Sports	\$ 20,836	\$ 20,336	\$ 11,418	\$ 10,126	\$ 12,351	\$ 13,169	\$ 15,120	\$ 15,669	\$ 15,156	\$ 12,999
Recreation	\$ 5,450	\$ 6,000	\$ 1,403	\$ 1,328	\$ 2,030	\$ 3,625	\$ 5,500	\$ 5,112	\$ 4,877	\$ 5,318
Plygrd/Cntrs	\$ 49,400	\$ 27,100	\$ 37,872	\$ 22,672	\$ 22,770	\$ 21,668	\$ 20,919	\$ 18,544	\$ 17,698	\$ 13,999
Sr Center	\$ 47,850	\$ 33,900	\$ 36,282	\$ 31,432	\$ 31,458	\$ 30,494	\$ 28,965	\$ 30,073	\$ 27,193	\$ 23,026
Com Schl	\$ 2,550	\$ 3,100	\$ 898	\$ 1,156	\$ 1,341	\$ 1,161	\$ 970	\$ 1,155	\$ 677	\$ 923
Golf Maint	\$ 156,999	\$ 206,159	\$ 193,991	\$ 208,241	\$ 138,628	\$ 238,783	\$ 131,296	\$ 165,092	\$ 245,384	\$ 147,609
Golf Oper	\$ 116,252	\$ 80,627	\$ 54,219	\$ 58,443	\$ 57,322	\$ 52,951	\$ 69,638	\$ 56,957	\$ 61,165	\$ 55,297
Others	\$ 11,250	\$ 11,125	\$ 5,373	\$ 6,440	\$ 5,214	\$ 4,452	\$ 4,398	\$ 2,736	\$ 3,599	\$ 3,721
TOTALS	\$ 1,343,912	\$ 1,197,505	\$ 1,098,346	\$ 1,022,704	\$ 856,330	\$ 1,058,969	\$ 763,676	\$ 741,641	\$ 784,352	\$ 628,027

MATERIALS & SERVICE SYNOPSIS

	PROPOSED 2023-24	BUDGETED 2022-23	Estimated 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
MAINTENANCE & REPAIRS										
Administration	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ 310
Parks	\$ 210,317	\$ 204,356	\$ 144,414	\$ 96,067	\$ 119,032	\$ 106,435	\$ 89,576	\$ 95,382	\$ 94,990	\$ 81,251
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2,574	\$ 469	\$ -	\$ -	\$ -
Sports	\$ 2,200	\$ 1,200	\$ 314	\$ 224	\$ 162	\$ -	\$ -	\$ 64	\$ -	\$ -
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plygrd/Cntrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sr Center	\$ 200	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152	\$ -	\$ 550
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 248	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ 165,799	\$ 159,568	\$ 92,344	\$ 84,198	\$ 85,495	\$ 136,428	\$ 107,393	\$ 122,505	\$ 172,179	\$ 147,580
Golf Oper	\$ 23,000	\$ 23,000	\$ 22,843	\$ 13,551	\$ 7,600	\$ 3,922	\$ 10,024	\$ 8,437	\$ 7,585	\$ 1,952
Others	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 403,016	\$ 389,824	\$ 259,914	\$ 194,040	\$ 212,291	\$ 249,625	\$ 207,462	\$ 226,540	\$ 274,754	\$ 231,643

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PROFESSIONAL & CONTRACT SERVICES

Administration	\$ 159,500	\$ 159,500	\$ 98,746	\$ 105,279	\$ 68,845	\$ 59,499	\$ 60,650	\$ 95,187	\$ 77,796	\$ 109,598
Parks	\$ 404,212	\$ 372,756	\$ 352,217	\$ 299,866	\$ 282,842	\$ 261,736	\$ 179,094	\$ 197,177	\$ 167,426	\$ 147,956
Aquatics	\$ 73,550	\$ 68,899	\$ 48,853	\$ 38,045	\$ 54,636	\$ 56,024	\$ 46,658	\$ 44,666	\$ 31,770	\$ 40,563
Sports	\$ 123,800	\$ 116,800	\$ 99,497	\$ 87,408	\$ 99,984	\$ 80,491	\$ 109,760	\$ 63,234	\$ 50,208	\$ 51,995
Recreation	\$ 33,650	\$ 25,150	\$ 11,673	\$ 5,465	\$ 10,265	\$ 20,177	\$ 24,686	\$ 22,146	\$ 27,936	\$ 29,689
Plygrd/Cntrs	\$ 27,000	\$ 22,000	\$ 8,337	\$ 9,894	\$ 20,423	\$ 30,152	\$ 16,387	\$ 13,863	\$ 10,092	\$ 10,988
Sr Center	\$ 64,000	\$ 66,000	\$ 44,732	\$ 40,628	\$ 44,803	\$ 37,924	\$ 34,937	\$ 40,363	\$ 30,302	\$ 39,813
Com Schl	\$ 19,100	\$ 13,100	\$ 10,810	\$ 2,492	\$ 9,895	\$ 8,136	\$ 7,293	\$ 6,275	\$ 4,104	\$ 7,941
Golf Maint	\$ 95,190	\$ 43,150	\$ 74,702	\$ 46,082	\$ 33,664	\$ 32,082	\$ 34,088	\$ 39,921	\$ 45,774	\$ 63,306
Golf Oper	\$ 30,000	\$ 30,000	\$ 19,304	\$ 19,540	\$ 10,581	\$ 19,586	\$ 16,330	\$ 12,457	\$ 10,410	\$ 18,519
Others	\$ 57,300	\$ 56,300	\$ 4,686	\$ 4,365	\$ 5,437	\$ 11,732	\$ 2,499	\$ 3,079	\$ 1,201	\$ 2,367
TOTALS	\$ 1,087,302	\$ 973,655	\$ 773,557	\$ 659,064	\$ 641,375	\$ 617,539	\$ 532,382	\$ 538,368	\$ 457,019	\$ 522,735

MATERIALS & SERVICE SYNOPSIS

	PROPOSED BUDGETED		Estimated 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
	2023-24	2022-23								
ELECTIONS										
Administration	\$ 28,000	\$ 28,000	\$ -	\$ 19,271	\$ -	\$ 12,000	\$ -	\$ 21,453	\$ 13,216	\$ 1,659
Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plygrd/Cntrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sr Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 28,000	\$ 28,000	\$ -	\$ 19,271	\$ -	\$ 12,000	\$ -	\$ 21,453	\$ 13,216	\$ 1,659

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RENTAL & LEASES

Administration	\$ 750	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362	\$ 569
Parks	\$ 10,532	\$ 10,225	\$ 2,736	\$ 2,426	\$ 37,432	\$ 18,961	\$ 20,510	\$ 28,740	\$ 11,007	\$ 23,639
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
Sports	\$ 10,200	\$ 10,200	\$ -	\$ -	\$ 1,808	\$ -	\$ 521	\$ 3,050	\$ 4,301	\$ 5,419
Recreation	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 6,705	\$ 8,922	\$ 6,545	\$ 5,772
Plygrd/Cntrs	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sr Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ 1,000	\$ 600	\$ 902	\$ -	\$ (60)	\$ 318	\$ 656	\$ 12,069	\$ 9,208	\$ 3,922
Golf Oper	\$ 3,000	\$ -	\$ 2,840	\$ -	\$ 2,000	\$ 645	\$ -	\$ -	\$ 24,812	\$ 41,873
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 30,482	\$ 26,775	\$ 6,479	\$ 2,426	\$ 41,380	\$ 19,925	\$ 28,392	\$ 52,781	\$ 56,235	\$ 81,194

MATERIALS & SERVICE SYNOPSIS

	PROPOSED 2023-24	BUDGETED 2022-23	Estimated 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
CAPITAL OUTLAY										
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plgrd/Cntrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sr Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	PROPOSED 2023-24	BUDGETED 2022-23	Estimated 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15
TOTALS	\$ 3,861,495	\$ 3,539,184	\$ 2,856,297	\$ 2,446,794	\$ 2,284,420	\$ 2,634,110	\$ 2,123,132	\$ 2,185,273	\$ 2,248,560	\$ 2,085,398
Administration	\$ 254,954	\$ 254,954	\$ 147,047	\$ 160,586	\$ 104,526	\$ 114,294	\$ 105,719	\$ 159,515	\$ 143,075	\$ 160,244
Parks	\$ 1,230,200	\$ 1,140,174	\$ 972,300	\$ 786,488	\$ 730,972	\$ 765,549	\$ 608,233	\$ 615,539	\$ 551,828	\$ 497,667
Aquatics	\$ 635,570	\$ 527,470	\$ 518,649	\$ 458,533	\$ 464,308	\$ 496,606	\$ 292,504	\$ 277,437	\$ 237,741	\$ 241,769
Sports	\$ 265,236	\$ 254,922	\$ 209,280	\$ 145,999	\$ 201,379	\$ 202,254	\$ 190,559	\$ 164,291	\$ 169,602	\$ 134,312
Recreation	\$ 53,350	\$ 44,650	\$ 19,911	\$ 11,808	\$ 23,254	\$ 32,533	\$ 42,084	\$ 43,489	\$ 44,012	\$ 44,525
Plgrd/Cntrs	\$ 134,215	\$ 106,915	\$ 61,571	\$ 43,910	\$ 78,455	\$ 95,612	\$ 84,185	\$ 77,703	\$ 75,945	\$ 69,234
Sr Center	\$ 121,700	\$ 109,840	\$ 85,237	\$ 75,974	\$ 82,738	\$ 76,605	\$ 78,195	\$ 80,729	\$ 72,229	\$ 73,665
Com Schl	\$ 31,250	\$ 26,075	\$ 13,233	\$ 5,870	\$ 13,087	\$ 13,815	\$ 14,182	\$ 13,072	\$ 11,142	\$ 14,475
Golf Maint	\$ 603,623	\$ 583,557	\$ 498,324	\$ 441,137	\$ 340,760	\$ 527,936	\$ 430,103	\$ 496,045	\$ 602,657	\$ 513,965
Golf Oper	\$ 438,302	\$ 398,827	\$ 318,614	\$ 302,806	\$ 231,669	\$ 290,471	\$ 265,517	\$ 247,410	\$ 330,141	\$ 325,543
Others	\$ 93,095	\$ 91,800	\$ 12,131	\$ 13,683	\$ 13,272	\$ 18,435	\$ 11,852	\$ 10,043	\$ 10,188	\$ 9,999

MATERIALS & SERVICE SYNOPSIS FOR ALL DEPARTMENTS

ITEMS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	
Supplies	\$ 483,103	\$ 509,634	\$ 526,788	\$ 486,263	\$ 467,531	\$ 496,448	\$ 503,105	\$ 345,244	\$ 427,768	\$ 238,657	
Adver & Pub	\$ 48,526	\$ 43,726	\$ 27,523	\$ 33,914	\$ 39,275	\$ 40,332	\$ 52,385	\$ 39,283	\$ 26,513	\$ 23,675	
Dues/Me/Tran	\$ 47,992	\$ 47,117	\$ 41,386	\$ 50,384	\$ 42,138	\$ 39,652	\$ 39,032	\$ 36,355	\$ 52,569	\$ 36,119	
Utilities	\$ 640,399	\$ 568,294	\$ 622,777	\$ 659,870	\$ 628,584	\$ 693,433	\$ 636,933	\$ 526,042	\$ 397,873	\$ 297,217	
Maint & Repair	\$ 255,379	\$ 272,823	\$ 231,563	\$ 194,472	\$ 171,371	\$ 174,086	\$ 115,152	\$ 179,671	\$ 150,920	\$ 106,712	
Prof & Con Svc	\$ 459,760	\$ 551,468	\$ 488,536	\$ 568,197	\$ 603,727	\$ 541,290	\$ 469,649	\$ 522,756	\$ 370,056	\$ 528,943	
Election	\$ -	\$ 5,896	\$ -	\$ 3,113	\$ -	\$ 3,519	\$ 216	\$ 6,648	\$ 590	\$ 4,176	
Rent/Lease	\$ 61,385	\$ 65,091	\$ 59,022	\$ 70,712	\$ 80,860	\$ 94,875	\$ 87,030	\$ 16,100	\$ 30,914	\$ 16,651	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
GRAND TOTAL	\$ 1,996,544	\$ 2,064,049	\$ 1,997,595	\$ 2,066,925	\$ 2,033,486	\$ 2,083,635	\$ 1,903,502	\$ 1,672,099	\$ 1,457,203	\$ 1,252,150	

MATERIALS & SERVICE SYNOPSIS

	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06	ACTUAL 2004-05
SUPPLIES										
Administration	\$ 11,531	\$ 10,849	\$ 13,021	\$ 14,558	\$ 11,422	\$ 8,890	\$ 6,572	\$ 5,695	\$ 7,370	\$ 17,596
Parks	\$ 42,401	\$ 41,447	\$ 44,888	\$ 39,855	\$ 36,614	\$ 36,340	\$ 36,987	\$ 32,615	\$ 35,625	\$ 39,379
Aquatics	\$ 41,013	\$ 34,388	\$ 34,151	\$ 29,018	\$ 22,911	\$ 25,166	\$ 20,657	\$ 23,354	\$ 21,272	\$ 19,338
Sports	\$ 50,106	\$ 62,638	\$ 59,802	\$ 36,954	\$ 47,092	\$ 50,481	\$ 37,874	\$ 27,030	\$ 30,671	\$ 28,893
Recreation	\$ 7,209	\$ 5,555	\$ 6,801	\$ 7,335	\$ 4,222	\$ 3,493	\$ 4,452	\$ 6,411	\$ 8,585	\$ 6,206
Plgrd/Cntrs	\$ 29,601	\$ 32,192	\$ 31,006	\$ 31,217	\$ 27,667	\$ 34,912	\$ 37,459	\$ 35,258	\$ 33,197	\$ 33,446
Sr Center	\$ 8,005	\$ 7,413	\$ 6,623	\$ 6,395	\$ 9,303	\$ 7,255	\$ 13,661	\$ 5,827	\$ 5,093	\$ 4,363
Com Schl	\$ 4,678	\$ 6,659	\$ 4,961	\$ 9,181	\$ 9,734	\$ 8,183	\$ 9,301	\$ 9,035	\$ 7,432	\$ 14,987
Golf Maint	\$ 120,362	\$ 122,172	\$ 133,714	\$ 104,323	\$ 84,995	\$ 105,422	\$ 116,589	\$ 43,009	\$ 45,717	\$ 60,629
Golf Oper	\$ 164,876	\$ 184,372	\$ 188,910	\$ 204,522	\$ 210,879	\$ 214,219	\$ 217,901	\$ 154,304	\$ 231,004	\$ 12,148
Others	\$ 3,321	\$ 1,949	\$ 2,911	\$ 2,905	\$ 2,692	\$ 2,087	\$ 1,652	\$ 2,706	\$ 1,802	\$ 1,672
TOTALS	\$ 483,103	\$ 509,634	\$ 526,788	\$ 486,263	\$ 467,531	\$ 496,448	\$ 503,105	\$ 345,244	\$ 427,768	\$ 238,657

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ADVERTISING & PUBLICITY

Administration	\$ 1,526	\$ 1,402	\$ 1,419	\$ 3,299	\$ 730	\$ 81	\$ 680	\$ 1,019	\$ 1,793	\$ 1,485
Parks	\$ 2,911	\$ 3,438	\$ 1,215	\$ 3,017	\$ 1,476	\$ 1,549	\$ 1,549	\$ 896	\$ 2,653	\$ 2,118
Aquatics	\$ 5,866	\$ 1,702	\$ 1,447	\$ 3,507	\$ 8,254	\$ 5,278	\$ 5,093	\$ 4,176	\$ 4,574	\$ 4,410
Sports	\$ 2,261	\$ 955	\$ 630	\$ 2,681	\$ 2,686	\$ 4,279	\$ 2,868	\$ 3,936	\$ 3,679	\$ 3,292
Recreation	\$ 2,647	\$ 2,311	\$ 1,178	\$ 3,136	\$ 5,307	\$ 6,804	\$ 7,753	\$ 7,455	\$ 6,391	\$ 7,178
Plgrd/Cntrs	\$ 3,559	\$ 2,377	\$ 1,199	\$ 1,967	\$ 2,029	\$ 2,041	\$ 1,304	\$ 1,362	\$ 1,031	\$ 1,191
Sr Center	\$ 3,948	\$ 2,717	\$ 4,070	\$ 5,224	\$ 4,205	\$ 4,209	\$ 6,868	\$ 4,210	\$ 1,260	\$ 3,094
Com Schl	\$ 1,863	\$ 1,575	\$ 1,907	\$ 1,385	\$ 1,805	\$ 2,031	\$ 2,563	\$ 1,205	\$ 1,049	\$ 110
Golf Maint	\$ 1,455	\$ 99	\$ 31	\$ 203	\$ -	\$ -	\$ 66	\$ 159	\$ 39	\$ 375
Golf Oper	\$ 20,167	\$ 25,528	\$ 14,179	\$ 8,668	\$ 12,085	\$ 13,551	\$ 22,873	\$ 14,489	\$ 3,747	\$ 87
Others	\$ 2,323	\$ 1,622	\$ 248	\$ 827	\$ 698	\$ 509	\$ 768	\$ 376	\$ 297	\$ 335
TOTALS	\$ 48,526	\$ 43,726	\$ 27,523	\$ 33,914	\$ 39,275	\$ 40,332	\$ 52,385	\$ 39,283	\$ 26,513	\$ 23,675

MATERIALS & SERVICE SYNOPSIS

	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06	ACTUAL 2004-05
<u>DUES/MEETINGS/TRANSPORTATION/TRAVEL</u>										
Administration	\$ 20,093	\$ 18,778	\$ 12,492	\$ 21,820	\$ 15,973	\$ 17,559	\$ 14,131	\$ 17,058	\$ 19,641	\$ 18,158
Parks	\$ 4,395	\$ 5,343	\$ 6,837	\$ 6,008	\$ 4,593	\$ 4,617	\$ 4,742	\$ 3,764	\$ 4,310	\$ 4,204
Aquatics	\$ 2,829	\$ 2,803	\$ 3,304	\$ 3,163	\$ 2,877	\$ 3,108	\$ 3,050	\$ 1,963	\$ 3,159	\$ 2,184
Sports	\$ 2,078	\$ 2,314	\$ 2,411	\$ 2,236	\$ 1,683	\$ 1,952	\$ 3,042	\$ 1,608	\$ 2,394	\$ 2,260
Recreation	\$ 961	\$ 753	\$ 1,583	\$ 1,236	\$ 1,111	\$ 953	\$ 1,688	\$ 1,249	\$ 2,129	\$ 1,454
Pigrd/Cntrs	\$ 591	\$ 732	\$ 1,082	\$ 949	\$ 773	\$ 931	\$ 1,507	\$ 930	\$ 2,165	\$ 1,545
Sr Center	\$ 1,563	\$ 566	\$ 1,229	\$ 842	\$ 1,297	\$ 1,198	\$ 1,011	\$ 332	\$ 1,216	\$ 437
Com Schl	\$ 329	\$ 195	\$ 434	\$ 483	\$ 755	\$ 700	\$ 1,216	\$ 1,281	\$ 1,567	\$ 2,585
Golf Maint	\$ 5,306	\$ 6,078	\$ 5,125	\$ 3,493	\$ 3,916	\$ 2,043	\$ 2,058	\$ 3,083	\$ 1,375	\$ 814
Golf Oper	\$ 9,777	\$ 9,534	\$ 6,690	\$ 9,975	\$ 9,135	\$ 6,577	\$ 6,475	\$ 5,040	\$ 14,575	\$ 2,478
Others	\$ 70	\$ 121	\$ 199	\$ 179	\$ 25	\$ 14	\$ 112	\$ 47	\$ 38	\$ -
TOTALS	\$ 47,992	\$ 47,117	\$ 41,386	\$ 50,384	\$ 42,138	\$ 39,652	\$ 39,032	\$ 36,355	\$ 52,569	\$ 36,119

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UTILITIES

Administration	\$ 8,207	\$ 9,965	\$ 8,690	\$ 4,479	\$ 4,056	\$ 5,198	\$ 3,787	\$ 4,158	\$ 5,301	\$ 6,244
Parks	\$ 191,712	\$ 220,823	\$ 177,655	\$ 184,762	\$ 180,947	\$ 104,811	\$ 96,966	\$ 101,030	\$ 80,202	\$ 76,904
Aquatics	\$ 161,855	\$ 160,910	\$ 151,227	\$ 163,763	\$ 160,282	\$ 164,669	\$ 147,905	\$ 110,231	\$ 107,222	\$ 109,286
Sports	\$ 6,243	\$ 14,048	\$ 13,433	\$ 5,658	\$ 8,354	\$ 11,734	\$ 17,500	\$ 15,855	\$ 16,475	\$ 12,202
Recreation	\$ 5,859	\$ 5,362	\$ 4,871	\$ 5,856	\$ 3,693	\$ 3,712	\$ 4,032	\$ 3,999	\$ 5,114	\$ 2,543
Pigrd/Cntrs	\$ 12,103	\$ 11,174	\$ 13,569	\$ 10,163	\$ 10,357	\$ 9,704	\$ 9,924	\$ 12,644	\$ 11,697	\$ 6,017
Sr Center	\$ 24,196	\$ 22,891	\$ 20,589	\$ 20,898	\$ 1,971	\$ 61,627	\$ 54,034	\$ 46,677	\$ 45,444	\$ 38,135
Com Schl	\$ 1,908	\$ 2,443	\$ 2,222	\$ 2,241	\$ 1,814	\$ 1,679	\$ 1,456	\$ 2,545	\$ 1,337	\$ 319
Golf Maint	\$ 170,827	\$ 63,908	\$ 171,876	\$ 202,460	\$ 195,982	\$ 274,454	\$ 249,150	\$ 191,515	\$ 92,006	\$ 41,980
Golf Oper	\$ 54,170	\$ 52,922	\$ 54,822	\$ 56,226	\$ 57,804	\$ 53,288	\$ 49,144	\$ 34,579	\$ 30,090	\$ 75
Others	\$ 3,319	\$ 3,848	\$ 3,823	\$ 3,364	\$ 3,324	\$ 2,557	\$ 3,035	\$ 2,809	\$ 2,985	\$ 3,512
TOTALS	\$ 640,399	\$ 568,294	\$ 622,777	\$ 659,870	\$ 628,584	\$ 693,433	\$ 636,933	\$ 526,042	\$ 397,873	\$ 297,217

MATERIALS & SERVICE SYNOPSIS

	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06	ACTUAL 2004-05
MAINTENANCE & REPAIRS										
Administration	\$ 40	\$ 55	\$ -	\$ 895	\$ 151	\$ -	\$ 190	\$ 45	\$ 158	\$ 239
Parks	\$ 83,604	\$ 114,020	\$ 89,959	\$ 67,866	\$ 72,287	\$ 92,734	\$ 66,858	\$ 67,563	\$ 63,135	\$ 64,323
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143	\$ -	\$ 312
Sports	\$ 7,123	\$ 299	\$ 191	\$ 254	\$ 529	\$ 242	\$ -	\$ 146	\$ 153	\$ 719
Recreation	\$ 388	\$ 388	\$ 401	\$ 254	\$ 174	\$ 181	\$ 94	\$ 481	\$ 1,055	\$ 1,407
Plgrd/Cntrs	\$ -	\$ 30	\$ 31	\$ 26	\$ 117	\$ -	\$ -	\$ 116	\$ 640	\$ 480
Sr Center	\$ 48	\$ 40	\$ 98	\$ 231	\$ 62	\$ 100	\$ 362	\$ 267	\$ 145	\$ 29
Com Schl	\$ -	\$ -	\$ -	\$ 79	\$ 165	\$ 6	\$ 88	\$ 14,024	\$ 66	\$ -
Golf Maint	\$ 155,343	\$ 148,899	\$ 127,905	\$ 114,900	\$ 85,870	\$ 71,691	\$ 39,624	\$ 52,487	\$ 37,223	\$ 38,379
Golf Oper	\$ 8,224	\$ 8,935	\$ 12,934	\$ 9,967	\$ 11,425	\$ 9,132	\$ 7,936	\$ 44,399	\$ 48,345	\$ 824
Others	\$ 609	\$ 157	\$ 44	\$ -	\$ 591	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 255,379	\$ 272,823	\$ 231,563	\$ 194,472	\$ 171,371	\$ 174,086	\$ 115,152	\$ 179,671	\$ 150,920	\$ 106,712

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PROFESSIONAL & CONTRACT SERVICES

Administration	\$ 120,070	\$ 205,007	\$ 145,050	\$ 160,371	\$ 188,678	\$ 120,544	\$ 39,150	\$ 81,638	\$ 82,579	\$ 88,939
Parks	\$ 141,340	\$ 114,388	\$ 113,328	\$ 126,937	\$ 107,965	\$ 102,828	\$ 99,700	\$ 112,309	\$ 98,451	\$ 113,936
Aquatics	\$ 27,950	\$ 36,036	\$ 32,297	\$ 39,973	\$ 38,223	\$ 38,749	\$ 35,941	\$ 36,273	\$ 34,464	\$ 32,024
Sports	\$ 46,964	\$ 58,679	\$ 66,938	\$ 78,087	\$ 68,667	\$ 82,617	\$ 73,536	\$ 69,021	\$ 58,004	\$ 63,096
Recreation	\$ 21,626	\$ 26,281	\$ 35,483	\$ 69,835	\$ 80,217	\$ 91,781	\$ 66,640	\$ 68,654	\$ 76,490	\$ 75,798
Plgrd/Cntrs	\$ 8,768	\$ 8,501	\$ 9,306	\$ 12,999	\$ 15,535	\$ 8,083	\$ 10,981	\$ 17,186	\$ 12,565	\$ 18,242
Sr Center	\$ 29,847	\$ 38,487	\$ 26,198	\$ 30,504	\$ 35,280	\$ 35,194	\$ 28,611	\$ 29,497	\$ 26,267	\$ 21,798
Com Schl	\$ 7,833	\$ 11,643	\$ 10,608	\$ 8,804	\$ 20,734	\$ 22,678	\$ 17,495	\$ 15,705	\$ 14,014	\$ 11,444
Golf Maint	\$ 34,041	\$ 23,862	\$ 8,283	\$ 6,602	\$ 10,437	\$ 5,717	\$ 11,141	\$ 4,887	\$ (58,564)	\$ 88,552
Golf Oper	\$ 18,845	\$ 24,089	\$ 37,142	\$ 29,829	\$ 29,487	\$ 23,504	\$ 25,036	\$ 45,908	\$ 13,625	\$ 7,075
Others	\$ 2,476	\$ 4,495	\$ 3,903	\$ 4,256	\$ 8,504	\$ 9,595	\$ 61,418	\$ 41,678	\$ 12,161	\$ 8,039
TOTALS	\$ 459,760	\$ 551,468	\$ 488,536	\$ 568,197	\$ 603,727	\$ 541,290	\$ 469,649	\$ 522,756	\$ 370,056	\$ 528,943

MATERIALS & SERVICE SYNOPSIS

	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06	ACTUAL 2004-05
ELECTIONS										
Administration	\$ -	\$ 5,896	\$ -	\$ 3,113	\$ -	\$ 3,519	\$ -	\$ 6,648	\$ 308	\$ 4,176
Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plygrd/Cntrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sr Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216	\$ -	\$ 282	\$ -
Golf Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 5,896	\$ -	\$ 3,113	\$ -	\$ 3,519	\$ 216	\$ 6,648	\$ 590	\$ 4,176

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RENTAL & LEASES

Administration	\$ 620	\$ 791	\$ 885	\$ 655	\$ -	\$ 397	\$ 516	\$ 1,924	\$ 1,954	\$ -
Parks	\$ 18,376	\$ 19,855	\$ 20,131	\$ 11,697	\$ 11,161	\$ 2,170	\$ 743	\$ 1,654	\$ 640	\$ 2,639
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 953	\$ 1,286	\$ 2,965	\$ 1,336
Sports	\$ 2,188	\$ 495	\$ 4,166	\$ 7,606	\$ 5,383	\$ 8,437	\$ 6,000	\$ 4,128	\$ 4,738	\$ 5,420
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ 1,016	\$ 683	\$ 600
Plygrd/Cntrs	\$ 5,637	\$ 4,177	\$ 6,030	\$ 4,446	\$ 4,995	\$ 5,698	\$ 5,840	\$ 6,092	\$ 6,446	\$ 5,035
Sr Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ 1,033	\$ 3,249	\$ 6,613	\$ 504	\$ 13,439	\$ 1,216	\$ 652	\$ -	\$ 4,833	\$ 1,621
Golf Oper	\$ 33,531	\$ 36,524	\$ 21,197	\$ 45,804	\$ 45,882	\$ 76,942	\$ 72,326	\$ -	\$ 8,655	\$ -
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 61,385	\$ 65,091	\$ 59,022	\$ 70,712	\$ 80,860	\$ 94,875	\$ 87,030	\$ 16,100	\$ 30,914	\$ 16,651

MATERIALS & SERVICE SYNOPSIS

	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06	ACTUAL 2004-05
CAPITAL OUTLAY										
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plygrd/Cntrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sr Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06	ACTUAL 2004-05
TOTALS	\$ 1,996,544	\$ 2,064,049	\$ 1,997,595	\$ 2,066,925	\$ 2,033,486	\$ 2,083,635	\$ 1,903,502	\$ 1,672,099	\$ 1,457,203	\$ 1,252,150
Administration	\$ 162,087	\$ 252,743	\$ 181,557	\$ 209,190	\$ 221,010	\$ 156,188	\$ 65,026	\$ 118,185	\$ 119,104	\$ 136,837
Parks	\$ 484,739	\$ 519,314	\$ 454,013	\$ 440,142	\$ 415,043	\$ 345,049	\$ 307,545	\$ 319,831	\$ 285,016	\$ 303,503
Aquatics	\$ 239,513	\$ 235,839	\$ 222,426	\$ 239,424	\$ 232,547	\$ 236,970	\$ 213,599	\$ 177,426	\$ 173,656	\$ 168,890
Sports	\$ 116,963	\$ 139,428	\$ 147,571	\$ 133,476	\$ 134,394	\$ 159,742	\$ 140,820	\$ 121,724	\$ 116,114	\$ 115,882
Recreation	\$ 38,690	\$ 40,650	\$ 50,317	\$ 87,652	\$ 94,724	\$ 106,939	\$ 84,659	\$ 89,265	\$ 100,447	\$ 95,186
Plygrd/Cntrs	\$ 60,259	\$ 59,183	\$ 62,223	\$ 61,767	\$ 61,473	\$ 61,369	\$ 67,015	\$ 73,588	\$ 67,741	\$ 65,956
Sr Center	\$ 67,607	\$ 72,114	\$ 58,807	\$ 64,094	\$ 52,118	\$ 109,583	\$ 104,547	\$ 86,810	\$ 79,425	\$ 67,856
Com Schl	\$ 16,611	\$ 22,515	\$ 20,132	\$ 22,173	\$ 35,007	\$ 35,277	\$ 32,119	\$ 43,795	\$ 25,465	\$ 29,445
Golf Maint	\$ 488,367	\$ 368,267	\$ 453,547	\$ 432,485	\$ 394,639	\$ 460,543	\$ 419,280	\$ 295,140	\$ 122,629	\$ 232,350
Golf Oper	\$ 309,590	\$ 341,904	\$ 335,874	\$ 364,991	\$ 376,697	\$ 397,213	\$ 401,907	\$ 298,719	\$ 350,323	\$ 22,687
Others	\$ 12,118	\$ 12,092	\$ 11,128	\$ 11,531	\$ 15,834	\$ 14,762	\$ 66,985	\$ 47,616	\$ 17,283	\$ 13,558
TOTALS	\$ 1,996,544	\$ 2,064,049	\$ 1,997,595	\$ 2,066,925	\$ 2,033,486	\$ 2,083,635	\$ 1,903,502	\$ 1,672,099	\$ 1,457,203	\$ 1,252,150

	REVENUE										
	GENERAL FUND										
	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ESTIMATED 2021-22	BUDGETED 2022-23	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
ASSES VALUE	\$ 2,987,874,460	\$ 3,153,599,588	\$ 3,280,613,131	\$ 3,381,807,410	\$ 3,589,894,257	\$ 3,770,180,227	\$ 3,930,825,584	\$ 4,059,899,479	\$ 4,193,211,667		
CHANGE %		105.55%	104.03%	103.08%	106.15%	105.02%	104.26%	103.28%	103.28%		
TAX RATE	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076		
TAXBASE	\$ 2,711,795	\$ 2,862,207	\$ 2,977,484	\$ 3,069,328	\$ 3,258,188	\$ 3,421,816	\$ 3,567,617	\$ 3,684,765	\$ 3,805,759		
TTL TAX COLLECTED	\$ 2,534,067	\$ 2,673,584	\$ 2,700,691	\$ 2,848,865	\$ 3,011,155	\$ 3,031,768	\$ 3,322,512	\$ 3,462,157	\$ 3,585,025		
PRIOR TAXES	\$ 84,266	\$ 120,481	\$ 185,508	\$ 182,515	\$ 146,302	\$ 267,536	\$ 99,606	\$ 125,000	\$ 100,000		
TOTAL TAXES	\$ 2,618,333	\$ 2,794,065	\$ 2,886,199	\$ 3,031,380	\$ 3,157,457	\$ 3,299,304	\$ 3,422,118	\$ 3,587,157	\$ 3,685,025		
BEG BALANCE	\$ 704,640	\$ 1,020,399	\$ 1,178,474	\$ 1,906,967	\$ 2,019,476	\$ 3,439,008	\$ 4,671,396	\$ 2,116,377	\$ 6,000,000		
INTEREST RV	\$ 5,983	\$ 13,644	\$ 35,404	\$ 59,270	\$ 45,075	\$ 30,938	\$ 30,344	\$ 30,000	\$ 30,000		
PARK RENT	\$ 30,460	\$ 54,635	\$ 23,494	\$ 14,188	\$ 4,704	\$ 22,908	\$ 58,158	\$ 10,225	\$ 10,500		
AQUATIC REV.	\$ 500,860	\$ 447,916	\$ 493,614	\$ 877,036	\$ 853,644	\$ 456,308	\$ 1,064,053	\$ 1,009,255	\$ 1,285,156		
CONCESSION	\$ 14,720	\$ 14,815	\$ 15,132	\$ 12,742	\$ 12,405	\$ 7,866	\$ 14,690	\$ 15,100	\$ 15,100		
ADULT SPORTS	\$ 27,552	\$ 22,874	\$ 24,022	\$ 29,085	\$ 26,538	\$ 21,605	\$ 34,335	\$ 40,680	\$ 42,400		
YOUTH SPORTS	\$ 303,778	\$ 282,489	\$ 335,263	\$ 316,295	\$ 278,672	\$ 243,543	\$ 350,784	\$ 331,200	\$ 292,000		
REC REVENUE	\$ 105,242	\$ 103,284	\$ 99,520	\$ 70,644	\$ 45,814	\$ 48,458	\$ 110,972	\$ 115,200	\$ 144,500		
PRESCHOOL	\$ 30,353	\$ 39,410	\$ 39,853	\$ 35,435	\$ 24,118	\$ 37,966	\$ 24,010	\$ 77,866	\$ 75,770		
COMMUNITY SCH	\$ 33,539	\$ 31,553	\$ 26,115	\$ 27,360	\$ 16,446	\$ 1,555	\$ 17,566	\$ 57,500	\$ 66,000		
SENIOR CENTER	\$ 123,256	\$ 122,968	\$ 98,098	\$ 84,059	\$ 67,912	\$ 40,283	\$ 71,776	\$ 77,855	\$ 118,000		
PLG/CENTERS	\$ 624,346	\$ 647,905	\$ 645,658	\$ 514,361	\$ 363,397	\$ 361,664	\$ 518,460	\$ 657,000	\$ 647,000		
TOTAL REC	\$ 916,736	\$ 945,120	\$ 909,244	\$ 731,859	\$ 517,687	\$ 489,926	\$ 742,784	\$ 985,421	\$ 1,051,270		
GOLF COURSE	\$ 1,317,332	\$ 1,177,846	\$ 1,197,075	\$ 1,307,853	\$ 1,172,917	\$ 1,834,536	\$ 1,684,117	\$ 1,567,000	\$ 1,722,000		
REC ADJ	\$ -	\$ -	\$ -	\$ 111,559	\$ 7,996	\$ 4,331	\$ -	\$ 51,500	\$ 51,500		
TOTAL FEES	\$ 2,765,388	\$ 2,625,517	\$ 2,623,427	\$ 3,042,495	\$ 2,556,948	\$ 2,808,009	\$ 3,549,111	\$ 3,623,401	\$ 4,120,426		
MISC REVENUE	\$ 64,476	\$ 42,426	\$ 360,825	\$ 78,684	\$ 641,765	\$ 207,719	\$ 258,176	\$ 50,000	\$ 50,000		
GRAND TOTAL	\$ 6,504,870	\$ 6,816,729	\$ 7,458,746	\$ 8,476,918	\$ 8,738,336	\$ 10,057,992	\$ 12,330,954	\$ 9,793,915	\$ 14,234,951		

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ESTIMATED 2021-22	BUDGETED 2022-23	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ESTIMATED 2021-22	BUDGETED 2022-23	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
Beginning Balance	\$ 342,550	\$ 274,632	\$ 347,665	\$ 1,346,771	\$ 2,336,308	\$ 2,311,332	\$ 1,941,451	\$ 2,000,000	\$ 3,890,319	\$ -	\$ -
Interest	\$ 2	\$ 3	\$ 40	\$ 4,770	\$ 57,378	\$ 12,050	\$ 16,457	\$ 2,500	\$ 25,000	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees & Charges	\$ 290,080	\$ 279,988	\$ 1,566,194	\$ 1,211,206	\$ 808,332	\$ 886,222	\$ 3,204,688	\$ 800,000	\$ 800,000	\$ -	\$ -
GRAND TOTAL	\$ 632,632	\$ 554,623	\$ 1,913,899	\$ 2,562,747	\$ 3,686,900	\$ 3,209,604	\$ 5,162,596	\$ 2,802,500	\$ 4,715,319	\$ -	\$ -

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ESTIMATED 2021-22	BUDGETED 2022-23	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
Beginning Balance	\$ 30,643	\$ 30,867	\$ 31,289	\$ 31,992	\$ 32,882	\$ 33,567	\$ 33,703	\$ 34,628	\$ 34,301	\$ -	\$ -
Interest	\$ 224	\$ 402	\$ 723	\$ 890	\$ 685	\$ 136	\$ 298	\$ 260	\$ 300	\$ -	\$ -
Transfers & Loans	\$ 610,847	\$ 611,713	\$ 606,519	\$ 937,470	\$ 194,540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 641,714	\$ 642,982	\$ 638,511	\$ 970,352	\$ 228,107	\$ 33,703	\$ 34,001	\$ 34,888	\$ 34,601	\$ -	\$ -

**LOAN SERVICE FUND
REVENUE**

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ESTIMATED 2021-22	BUDGETED 2022-23	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
Beginning Balance	\$ -	\$ (27,674)	\$ 14,229	\$ 56,809	\$ (212,285)	\$ (56,990)	\$ 116,049	\$ -	\$ -	\$ -	\$ -
Interest	\$ 7,252	\$ 5,815	\$ 158	\$ 9,942	\$ 16,359	\$ 6,026	\$ 6,037	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -326,197	\$ 58,388	\$ 27,457	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes to be levied	\$ 1,168,064	\$ 1,274,067	\$ 1,300,560	\$ 1,323,918	\$ 1,379,210	\$ 1,375,985	\$ 1,577,699	\$ 1,355,225	\$ 1,371,725	\$ -	\$ -
GRAND TOTAL	\$ 1,175,316	\$ 1,252,208	\$ 1,314,947	\$ 1,064,472	\$ 1,241,672	\$ 1,352,478	\$ 1,699,785	\$ 1,355,225	\$ 1,371,725	\$ -	\$ -

**DEBT SERVICE FUND
REVENUE**

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ESTIMATED 2021-22	BUDGETED 2022-23	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
Cash On Hand	\$ 20,013,521	\$ 19,349,220	\$ 11,916,721	\$ 6,023,323	\$ 620,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest & Misc	\$ 155,741	\$ 221,408	\$ 64,239	\$ 32,657	\$ 3,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
transferred In	\$ 2,500	\$ 100,000	\$ 7,994,712	\$ 707,241	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 20,171,762	\$ 19,670,628	\$ 19,975,672	\$ 6,763,221	\$ 723,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CAPITAL PROJECT FUND
REVENUE**

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ESTIMATED 2021-22	BUDGETED 2022-23	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
GRAND TOTAL	\$ 29,126,294	\$ 22,120,441	\$ 31,301,775	\$ 19,837,710	\$ 14,618,701	\$ 14,653,777	\$ 19,227,336	\$ 13,986,528	\$ 20,356,596	\$ -	\$ -

ALL FUNDS REVENUE

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ESTIMATED 2021-22	BUDGETED 2022-23	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
GRAND TOTAL	\$ 29,126,294	\$ 22,120,441	\$ 31,301,775	\$ 19,837,710	\$ 14,618,701	\$ 14,653,777	\$ 19,227,336	\$ 13,986,528	\$ 20,356,596	\$ -	\$ -

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2023-24 TO 2028-29**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2023-24					
	PARKS				
	Spring Meadow Plgrd/Path	\$ 150,000		\$ 150,000	
	Bllick Pk Plgrd/Path	\$ 90,000		\$ 90,000	
	Bllick Pk Restrooms	\$ 32,999		\$ 32,999	
	Jaquith Pk Paths/Parking	\$ 109,000	\$ 109,000		
	Schaad Pk Paths	\$ 30,000	\$ 30,000		
	5 yard Dump Truck	\$ 90,000	\$ 90,000		
	3 yard Dump Truck	\$ 75,000	\$ 75,000		
	Green House Tables/System	\$ 31,050	\$ 31,050		
	Golf Oper/Maint				
	Multi Pro 200 Gallon Sprayer	\$ 29,005	\$ 29,005		
	4 WD Utility Vehicle	\$ 38,183	\$ 38,183		
	Triplex Greens/Tee Mower	\$ 43,688	\$ 43,688		
	Sand Pro	\$ 29,289	\$ 29,289		
	Fairway Mower	\$ 89,359	\$ 89,359		
	Shop Roof Replacement	\$ 8,900	\$ 8,900		
	Chehalem Glenn Restroom	\$ 94,000		\$ 94,000	
	Administration				
	Loan Payment/Misc	\$ 790,979		\$ 790,979	
	Admin Building Repairs	\$ 50,000	\$ 50,000		
	Aquatics/Sports/Recreation/Golf				
	Replace Fire Truck	\$ 40,000			\$ 40,000
	Dining Room Chairs	\$ 10,000	\$ 10,000		
	Air Trak System	\$ 11,000	\$ 11,000		
	Replace Gymnastic Mats	\$ 4,000	\$ 4,000		
	Soccer Nets	\$ 600	\$ 600		
	Golf Carts	\$ 232,380	\$ 232,380		
	NEW DEVELOPMENT				
	Trails	\$ 2,800,000	\$ 2,800,000		
	Renee Fields	\$ 1,500,000	\$ 1,500,000		
	Sander Estate Park	\$ 1,125,000		\$ 1,125,000	
	Ewing Young Bridge	\$ 200,000		\$ 200,000	
	Crab Tree Culvert	\$ 250,000		\$ 250,000	
	Golf Course Restrooms	\$ 300,000		\$ 300,000	
	Planning and Misc	\$ 1,282,341		\$ 1,282,341	
	Pickleball Courts	\$ 400,000		\$ 400,000	
	Total Cost 2022-23	\$ 9,936,773	\$ 5,181,454	\$ 4,715,319	\$ 40,000

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2023-24 TO 2027-28**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2023-24					
	PARKS				
	Spring Meadow Plgrd/Path	\$ 150,000		\$ 150,000	
	Bllick Pk Plgrd/Path	\$ 90,000		\$ 90,000	
	Bllick Pk Restrooms	\$ 32,999		\$ 32,999	
	Jaquith Pk Paths/Parking	\$ 109,000	\$ 109,000		
	Schaad Pk Paths	\$ 30,000	\$ 30,000		
	5 yard Dump Truck	\$ 90,000	\$ 90,000		
	3 yard Dump Truck	\$ 75,000	\$ 75,000		
	Green House Tables/System	\$ 31,050	\$ 31,050		
	Golf Oper/Maint				
	Multi Pro 200 Gallon Sprayer	\$ 29,005	\$ 29,005		
	4 WD Utility Vehicle	\$ 38,183	\$ 38,183		
	Triplex Greens/Tee Mower	\$ 43,688	\$ 43,688		
	Sand Pro	\$ 29,289	\$ 29,289		
	Fairway Mower	\$ 89,359	\$ 89,359		
	Shop Roof Replacement	\$ 8,900	\$ 8,900		
	Chehalem Glenn Restroom	\$ 94,000		\$ 94,000	
	Administration				
	Loan Payment/Misc	\$ 790,979		\$ 790,979	
	Admin Building Repairs	\$ 50,000	\$ 50,000		
	Aquatics/Sports/Recreation/Golf				
	Replace Fire Truck	\$ 40,000			\$ 40,000
	Dining Room Chairs	\$ 10,000	\$ 10,000		
	Air Trak System	\$ 11,000	\$ 11,000		
	Replace Gymnastic Mats	\$ 4,000	\$ 4,000		
	Soccer Nets	\$ 600	\$ 600		
	Golf Carts	\$ 232,380	\$ 232,380		
	NEW DEVELOPMENT				
	Trails	\$ 2,800,000	\$ 2,800,000		
	Renee Fields	\$ 1,500,000	\$ 1,500,000		
	Sander Estate Park	\$ 1,125,000		\$ 1,125,000	
	Ewing Young Bridge	\$ 200,000		\$ 200,000	
	Crab Tree Culvert	\$ 250,000		\$ 250,000	
	Golf Course Restrooms	\$ 300,000		\$ 300,000	
	Planning and Misc	\$ 1,282,341		\$ 1,282,341	
	Pickleball Courts	\$ 400,000		\$ 400,000	
	Total Cost 2022-23	\$ 9,936,773	\$ 5,181,454	\$ 4,715,319	\$ 40,000

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2023-24 TO 2027-28**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2024-25					
	PARKS				
	Memorial Park Path Repair	\$ 25,000	\$ 25,000		
	Hover Park Path Repair	\$ 34,000	\$ 34,000		
	Leaf Vac Chipper	\$ 32,500	\$ 32,500		
	RTV 4Wheel Utility Vehicle	\$ 38,500	\$ 38,500		
	Blaine St House Roof	\$ 40,000	\$ 40,000		
	Service Truck w/lift	\$ 50,000	\$ 50,000		
	Landscape Dump Trailer	\$ 23,000	\$ 23,000		
	Golf Oper/Maint				
	Fertilizer Spreader	\$ 7,000	\$ 7,000		
	Fairway Aerifyer	\$ 37,000	\$ 37,000		
	Utility Vehicle (2)	\$ 76,365	\$ 76,365		
	Contour Rotary Mower	\$ 40,000	\$ 40,000		
	Ventrac 4500Z	\$ 56,000	\$ 56,000		
	Chehalem Glenn Restroom	\$ 116,000		\$ 116,000	
	Administration				
	Loan Payment/Misc	\$ 789,543		\$ 789,543	
	Aquatics/Sports/Recreation/Golf				
	Precore Spinning Bike	\$ 19,000			\$ 19,000
	Miscellaneous Equipment	\$ 20,000	\$ 20,000		
	NEW DEVELOPMENT				
	Sander Estate Park	\$ 500,000			\$ 500,000
	Planning and Misc	\$ 1,282,341		\$ 1,282,341	
	Total Cost 2024-25	\$ 3,186,249	\$ 479,365	\$ 2,187,884	\$ 519,000

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2023-24 TO 2027-28**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2025-26					
	PARKS				
	Memorial Park Restroom	\$ 50,000	\$ 50,000		
	Senior Center Flooring	\$ 30,000	\$ 30,000		
	Facilities Service Truck	\$ 80,000	\$ 80,000		
	Wilson Rd Pole Building	\$ 50,000	\$ 50,000		
	Golf Oper/Maint				
	Tractor	\$ 48,000	\$ 48,000		
	Rough Mower	\$ 83,000	\$ 83,000		
	Dakota Topdresseer	\$ 60,000	\$ 60,000		
	Administration				
	Loan Payment/Misc	\$ 596,513	\$ 596,513		
	Building Repair	\$ 50,000	\$ 50,000		
	Aquatics/Sports/Recreation/Golf				
	Miscellaneous Equipment	\$ 20,000	\$ 20,000		
	NEW DEVELOPMENT				
	Planning and Misc	\$ 1,282,341		\$ 1,282,341	
	Club House & Third nine	\$ 5,000,000		\$ 5,000,000	
	Sander Estate Park	\$ 500,000			\$ 500,000
	Total Cost 2025-26	\$ 7,849,854	\$ 1,067,513	\$ 6,282,341	\$ 500,000

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2023-24 TO 2027-28**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2026-27					
	PARKS				
	Heavy Duty Equipmt Trailer	\$ 10,000	\$ 10,000		
	Scott Leavitt Playgrd R&R	\$ 65,000	\$ 65,000		
	College Park Plygrd & Path	\$ 75,000	\$ 75,000		
	Jaquith Restroom R&R	\$ 60,000	\$ 60,000		
	Fortune Park Plygrd R&R	\$ 65,000	\$ 65,000		
	Falcon Crest Pk Plygrd R&R	\$ 65,000	\$ 65,000		
	Golf Oper/Maint				
	New Maintenance Shop	\$ 1,250,000	\$ 1,250,000		
	Flex Deck Mower Attachmt	\$ 7,500	\$ 7,500		
	Administration				
	Loan Payment/Misc	\$ 354,113		\$ 354,113	
	Aquatics/Sports/Recreation/Golf				
	Miscellaneous Equipment	\$ 25,000	\$ 25,000		
	NEW DEVELOPMENT				
	Planning and Misc	\$ 1,282,341		\$ 1,282,341	
	Total Cost 2026-27	\$ 3,258,954	\$ 1,622,500	\$ 1,636,454	\$ -

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2023-24 TO 2027-28**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2027-28					
	PARKS				
	Nut House Heater & Insulation	\$ 20,000	\$ 20,000		
	Zero Turn Mower 48"	\$ 5,000	\$ 5,000		
	Hover Park Restrooms	\$ 60,000	\$ 60,000		
	Trail Dozer	\$ 33,000	\$ 33,000		
	4x4 RTV 4 Seater	\$ 35,000	\$ 35,000		
	Golf Oper/Maint				
	3 yard Dump Truck	\$ 60,000	\$ 50,000		
	Cart Path Resurface	\$ 750,000	\$ 750,000		
	Rough Mower Attachment	\$ 5,900	\$ 5,900		
	Administration				
	Loan Payment/Misc	\$ 356,713		\$ 356,713	
	Aquatics/Sports/Recreation/Golf				
	Miscellaneous Equipment	\$ 25,000	\$ 25,000		
	NEW DEVELOPMENT				
	Planning and Misc	\$ 1,282,341		\$ 1,282,341	
	Total Cost 2027-28	\$ 2,632,954	\$ 983,900	\$ 1,639,054	\$ -

CAPITAL SYNOPSIS

<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL</u>	<u>CAPITAL SYNOPSIS</u>			<u>NOTES</u>
			<u>GENERAL FUND</u>	<u>SDC FUND</u>	<u>GRAND TOTAL</u>	
Repair and Replacement	2021-22	Cultural Center	\$ 22,168.00			
		Admin Expense Richard	\$ 2,165.56			
		Fuel tanks Willsonville	\$ 3,373.51			
		Irrigation Controllers	\$ 5,326.00			
		Climbing Wall Pool	\$ 3,330.00			
		Golf Club House Equipment	\$ 207,002.68			
		Golf Course Equipment	\$ 171,742.70			
		Park Equipment	\$ 115,462.75			
		Loan Payment		\$ 942,223		
		New Development & Planning		\$ 21,952.26		
		Wilsonville Green House		\$ 62,270		
		Campground		\$ 181,697		
		Trails By Pass		\$ 1,750		
		Golf Course Trails		\$ 13,680		
		Sander Estate Park		\$ 4,690		
		Renee Fields		\$ 42,302		
		Ewing Young Bridge		\$ 3,478		
		Pool Lights		\$ 20,186.81		
		Culvert Crabtree				
		Misc		\$ 5,075.00		
<u>GRAND TOTAL</u>		<u>\$ 557,598.46</u>	<u>\$ 1,272,276.56</u>	<u>\$ 1,829,875.02</u>	<u>\$ 941,523.00</u>	
<u>BOND CAPITAL OUTLAY/DEBT</u>				<u>\$ -</u>	<u>\$ 1,335,974.00</u>	

BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

	<u>YEAR</u>				
	<u>2021-22</u>	<u>AMOUNT</u>	<u>% of Budget</u>	<u>NEW</u>	<u>REPAIR</u>
<u>Personal Cost</u>		\$ 2,911,305.00	34.1%		
<u>Material & Service Cost</u>		\$ 2,856,357.00	33.5%		
<u>Capital Cost</u>		\$ 1,829,875.02	21.4%		
<u>Debts Cost</u>		\$ 941,523.00	11.0%		
<u>Total Cost</u>		\$ 8,539,060.02	100%		

CAPITAL SYNOPSIS

<u>CATEGORY</u>	<u>YEAR</u>	<u>PROJECT DESCRIPTION</u>	<u>CAPITAL SYNOPSIS</u>		<u>CAPITAL COST GRAND TOTAL</u>	<u>DEBT CAPITAL GRAND TOTAL</u>	<u>NOTES</u>
			<u>CAPITAL COST GENERAL FUND</u>	<u>CAPITAL COST SDC FUND</u>			
Repair and Replacement	<u>2020-21</u>	Cultural Center	\$ 10,807.30		\$ 1,457,811.87	\$ 945,636.00	
		Memorial park restroom	\$ 3,360.00				
		Scout House	\$ 37,577.67				
		Dog Park	\$ 13,300.00				
		Repair Crater Fields Lights	\$ 4,499.72				
		Aquatic Center	\$ 33,460.10				
		Crabtree Park Culvert	\$ 11,280.84				
		AED's at Buildings	\$ 1,108.50				
		Landscape Trailer/mower	\$ 11,162.08				
		Golf Course Equipment	\$ 30,223.31				
Loan Payment		Senior Cnt/Crater Conc	\$ 3,442.00	\$ 945,636.00			
		Loan Payment					
New Development & Planning		Edwards Playground	\$ 160,921.45	\$ 160,921.45			
		Campground	\$ 89,789.20	\$ 89,789.20			
		Friends Park	\$ 5,402.00	\$ 5,402.00			
		Sander Estate Park	\$ 66,403.35	\$ 66,403.35			
		Golf Course Back 9	\$ 27,747.50				
		Riverside Park Work					
		Misc	\$ 1,690.85				
<u>GRAND TOTAL</u>			\$ 189,659.87	\$ 1,268,152.00	\$ 1,457,811.87	\$ 945,636.00	
<u>BOND CAPITAL OUTLAY/DEBT</u>					\$ -	\$ 1,313,975.00	

CAPITAL SYNOPSIS

	<u>YEAR</u>		<u>NEW</u>	<u>REPAIR</u>
	<u>2020-21</u>	<u>AMOUNT</u>		
<u>Personal Cost</u>	\$ 2,749,485.00	36.2%		
<u>Material & Service Cost</u>	\$ 2,446,791.00	32.2%		
<u>Capital Cost</u>	<u>\$ 1,457,811.87</u>	19.2%		
<u>Debts Cost</u>	<u>\$ 945,636.00</u>	12.4%		
<u>Total Cost</u>	<u>\$ 7,599,723.87</u>	100%		

CAPITAL SYNOPSIS

<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL</u>	<u>CAPITAL SYNOPSIS</u>		<u>NOTES</u>
			<u>CAPITAL COST</u>	<u>SDC FUND</u>	
Repair and Replacement	<u>2019-20</u>	<u>PROJECT DESCRIPTION</u>	<u>GENERAL FUND</u>		
		Cultural Center	\$ 10,340.80		
		Golf Course Bunkers	\$ 35,987.31		
		HVAC Systems Buildings	\$ 2,836.95		
		Vehicle Repairs	\$ 4,371.28		
		Equipment Repair Sr Cntr	\$ 1,390.00		
		Aquatic Center	\$ 5,933.27	\$ 173,606.16	
		Golf Equipment	\$ 5,176.82		
		AED's at Buildings	\$ 3,537.00		
		Landscape Trailer	\$ 7,471.96		
New Equipment		\$ 135,513.55			
		\$ 1,468.00			
Loan Payment			\$ 609,822.00		
New Development & Planning		Loan Payment		\$ 169,418.43	
		Cultural Center Kitchen		\$ 51,398.16	
		Campground		\$ 232,730.50	
		Friends Park		\$ 19,073.78	
		Sander Estate Park		\$ 31,020.00	
		Golf Course Design		\$ 18,979.64	
			\$ 69,519.00		
			\$ 214,026.94		
			\$ 1,375,567.67		
<u>GRAND TOTAL</u>			\$ 1,589,594.61	\$ 609,822.00	
<u>BOND CAPITAL OUTLAY/DEBT</u>			\$ 238,803.44	\$ 1,298,661.81	

CAPITAL SYNOPSIS

	<u>YEAR</u>		<u>% of Budget</u>	<u>NEW DEVELOPMENT</u>	<u>REPAIR REPLACEMENT</u>
	<u>2019-20</u>	<u>AMOUNT</u>			
<u>Personal Cost</u>	\$ 2,606,341.00	36.4%			
<u>Material & Service Cost</u>	\$ 2,362,286.00	33.0%			
<u>Capital Cost</u>	\$ 1,589,594.61	22.2%			
<u>Debts Cost</u>	\$ 609,822.00	8.5%			
<u>Total Cost</u>	\$ 7,168,043.61	100%			

CAPITAL SYNOPSIS

<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL</u> <u>PROJEC DESCRIPTION</u>	<u>CAPITAL SYNOPSIS</u>		<u>CAPITAL COST</u> <u>GRAND TOTAL</u>	<u>DEBT CAPITAL</u> <u>GRAND TOTAL</u>	<u>NOTES</u>
			<u>CAPITAL COST</u> <u>GENERAL FUND</u>	<u>CAPITAL COST</u> <u>SDC FUND</u>			
Repair and Replacement	2018-19	Newberg/Dundee Tennis Cr	\$ 64,020.00	\$	\$ 64,020.00	\$	
		Equip property on hwy 219	\$ 17,500.00	\$			
New Development & Planning		Dundee Gym Equipment	\$	\$ 12,000.00	\$ 12,000.00	\$	20% New Development 80% Repair/Replacement
		Trailis Planning	\$	\$ 4,848.57			
		Culture Center Culinary	\$	\$ 81,115.17			
		Pool Playgrd/Fitness Equip	\$ 3,315.00	\$ 43,136.85			
		Friends Park Development	\$ 7,351.62	\$ 2,130.00			
		Fortune Park Dev LID	\$	\$ 62,545.22			
		Golf Design	\$ 1,530.00	\$ 12,495.00			
		Property Aq Sander Estate	\$	\$ 250.00			
		Ewing Young Plk Dev	\$ 8,350.00	\$ 7,917.92			
		<u>GRAND TOTAL</u>					
<u>BOND CAPITAL OUTLAY/DEBT</u>			<u>\$ 6,143,136.00</u>	<u>\$ 1,276,757.00</u>			\$ 8,459,431.00

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CAPITAL SYNOPSIS

	<u>YEAR</u>				
	<u>2018-19</u>	<u>AMOUNT</u>			
<u>Personal Cost</u>	\$	2,650,117.00	41.0%		
<u>Material & Service Cost</u>	\$	2,634,114.00	40.8%		
<u>Capital Cost</u>	\$	102,067.00	1.6%	\$ 20,547.00	\$ 81,520.00
<u>Debts Cost</u>	\$	1,071,145.00	16.6%		
<u>Total Cost</u>	\$	6,457,443.00	100%		

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CATEGORY	YEAR	CAPITAL PROJEC DESCRIPTION	CAPITAL SYNOPSIS		CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES
			CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND			
Administrative Equipment	2017-18	Walk behind Scrubber	\$ 7,350.00				10% New Development
Parks Equipment							90%Repair/Replacement
Aquatic Equipment							
Recreation Equipment							
Golf Equipment		Carts, (3) Mowers	\$ 313,038.19				
Repair and Replacement							
New Development & PLANNING		Driving Range Netting	\$ 3,680.30				
		Golf and B B Resurfacing	\$ 20,843.80				
		Cultural Center Patio	\$ 13,472.67				
		Property Aq Sander Estate		\$ 551,300.00			District Spent on Capital O
		Planning Ewing Young		\$ 16,696.34			\$ 16,185,195.00
		Planning FCS SDC		\$ 3,231.75			
GRAND TOTAL			\$ 358,384.96	\$ 571,228.09	\$ 929,613.05	\$ 375,162.00	
BOND CAPITAL OUTLAY/DEBT			\$ 13,952,349.00			\$ 1,258,138.24	

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CAPITAL SYNOPSIS

BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

	<u>YEAR</u>			<u>NEW</u>	<u>REPAIR</u>
	<u>2017-18</u>	<u>AMOUNT</u>	<u>% of Budget</u>	<u>DEVELOPMENT</u>	<u>REPLACEMENT</u>
<u>Personal Cost</u>		\$ 2,454,939.00	44.2%		
<u>Material & Service Cost</u>		\$ 2,123,132.00	38.2%		
<u>Capital Cost</u>		\$ 367,189.00	6.6%	\$ 36,996.77	\$ 330,222.23
<u>Debts Cost</u>		\$ 606,519.00	10.9%		
<u>Total Cost</u>		\$ 5,551,779.00	1.00		

Outlay

<u>CATEGORY</u>	<u>YEAR</u>	<u>PROJECT DESCRIPTION</u>	<u>CAPITAL SYNOPSIS</u>		<u>CAPITAL COST</u>	<u>DEBT CAPITAL</u>	<u>NOTES</u>
			<u>GENERAL FUND</u>	<u>SDC FUND</u>			
Administrative Equipment	2016-17	SDC Study		\$ 16,823.00			
Parks Equipment							71% New Development
Aquatic Equipment							29% Repair/Replacement
Recreation Equipment							
Golf Equipment		Tractor and Mower	\$ 59,836.67				
Repair and Replacement		Roof repair	\$ 66,963.65				
New Development & PLANNING		Rilee Park Planning	\$ 49,745.00				
		Ewing Young Planning	\$ 38,720.20				
		Park Signs	\$ 20,537.57				
		Pool Park Tree Removal	\$ 13,500.00				
		Putting Course	\$ 130,894.97				
	Patio Culture Center	\$ 5,402.84					
	Sander Park	\$ 3,589.12	\$ 50,000.00				District spent on Capital O
	Blaine Street Purchase		\$ 146,135.08				\$ 10,135,112.00
	Play Equipment Mable Rush	\$ 41,250.00					
	Trails Planning	\$ 1,072.50					
<u>GRAND TOTAL</u>			<u>\$ 431,512.52</u>	<u>\$ 212,958.08</u>	<u>\$ 644,470.60</u>	<u>\$ 711,713.00</u>	
<u>BOND CAPITAL OUTLAY/DEBT</u>			<u>\$ 7,753,907.00</u>	<u>\$ 1,237,979.00</u>			

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CAPITAL SYNOPSIS

	<u>YEAR</u>			<u>NEW</u>	<u>REPAIR</u>
	<u>2016-17</u>	<u>AMOUNT</u>			
<u>Personal Cost</u>	\$ 2,309,755.00	41.0%			
<u>Material & Service Cost</u>	\$ 2,185,274.00	38.8%			
<u>Capital Cost</u>	\$ 431,513.00	7.7%	\$ 304,712.20	\$ 126,800.32	
<u>Debts Cost</u>	\$ 711,713.00	12.6%			
<u>Total Cost</u>	\$ 5,638,255.00	1.00			

CAPITAL SYNOPSIS

<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL</u>	<u>CAPITAL COST</u>	<u>CAPITAL COST</u>	<u>CAPITAL COST</u>	<u>DEBT CAPITAL</u>	<u>NOTES</u>
	<u>2015-16</u>	<u>PROJEC DISCRPTION</u>	<u>GENERAL FUND</u>	<u>SDC FUND</u>	<u>GRAND TOTAL</u>	<u>GRAND TOTAL</u>	
Administrative Equipment		Greens House NHS	\$ 2,700.00				
Parks Equipment							
Aquatic Equipment		exercise					
Recreation Equipment		Gymnastic equip, sr ctr refrg	\$ 17,591.05				55% New Development
Golf Equipment		Carts/Brd, maintenance equipment	\$ 277,762.76				45%Repair/Replacement
Repair and Replacement		tennis crts resurface	\$ 16,450.00				
New Development & PLANNING							
		Final Payment Road Const Fernwood		\$ 358,000.00			
		City Newberg Rd Impr College St	\$ 17,885.98				
		Boster Club Field Final Payment	\$ 20,000.00				
							District Spent on Capital O
							\$ 3,018,769.00
<u>GRAND TOTAL</u>			\$ 352,389.79	\$ 358,000.00	\$ 710,389.79	\$ 610,847.00	
<u>BOND CAPITAL OUTLAY/DEBT</u>			\$ 852,542.00		\$ 852,542.00	\$ 1,202,990.00	

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CAPITAL SYNOPSIS

	<u>YEAR</u>			<u>NEW</u>	<u>REPAIR</u>
	<u>2015-16</u>				
	<u>AMOUNT</u>	<u>% of Budget</u>	<u>DEVELOPMENT</u>	<u>REPLACEMENT</u>	
<u>Personal Cost</u>	\$ 2,269,677.00	42.2%			
<u>Material & Service Cost</u>	\$ 2,248,557.00	41.8%			
<u>Capital Cost</u>	\$ 352,390.00	6.5%	\$ 395,885.98	\$ 314,503.81	
<u>Debts Cost</u>	\$ 513,347.00	9.5%			
<u>Total Cost</u>	\$ 5,383,971.00	1.00			

<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL</u>	<u>CAPITAL COST</u>	<u>CAPITAL COST</u>	<u>CAPITAL COST</u>	<u>DEBT CAPITAL</u>	<u>NOTES</u>
	<u>2014-15</u>	<u>PROJECT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>SDC FUND</u>	<u>GRAND TOTAL</u>	<u>GRAND TOTAL</u>	
Administrative Equipment		Friends pk appraisal	\$ 1,900.00				96% New Development
Parks Equipment							04%Repair/Replacement
Aquatic Equipment		exercise	\$ 11,410.00				
Recreation Equipment							
Golf Equipment			\$ 16,532.71				
Repair and Replacement							
New Development & PLANNING							
		Cultural Center	\$ 243,773.68	\$ 177,160.00	\$ 420,933.68		
		Booster Club	\$ 20,000.00				
		Rilee Park	\$ 132,410.06				
		Trails Plan	\$ 1,505.92				District Spent on Capital O
		Pool Plan	\$ 5,065.00				\$ 1,382,272.00
<u>GRAND TOTAL</u>			\$ 432,597.37	\$ 177,160.00	\$ 609,757.37	\$ 949,675.00	

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BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

	<u>YEAR</u> <u>2014-15</u>	<u>AMOUNT</u>	<u>% of Budget</u>	<u>NEW DEVELOPMENT</u>	<u>REPAIR REPLACEMENT</u>
<u>Personal Cost</u>		\$ 2,227,553.00	38.8%		
<u>Material & Service Cost</u>		\$ 2,085,398.00	36.3%		
<u>Capital Cost</u>		\$ 432,597.00	7.5%	\$ 579,914.64	\$ 29,842.71
<u>Debts Cost</u>		\$ 999,675.00	17.4%		
<u>Total Cost</u>		\$ 5,745,223.00	1.00		

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<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL</u>	<u>PROJECT DISCRPTION</u>	<u>CAPITAL COST</u>		<u>CAPITAL COST</u>	<u>DEBT CAPITAL</u>	<u>NOTES</u>
				<u>GENERAL FUND</u>	<u>SDC FUND</u>			
Administrative Equipment	<u>2013-14</u>			\$ 2,852.80	\$ 80.60			99% New Development
Parks Equipment								01% Repair/Replacement
Aquatic Equipment								
Recreation Equipment								
Golf Equipment								
Repair and Replacement								
New Development & PLANNING								
			Cultural Center	\$ 116,422.01				
			Rilee Park	\$ 152,269.85				
			Booster Club	\$ 20,000.00				
			Golf Course	\$ 11,657.44				District Spent on Capital O
			Trails Plan	\$ 37,668.06				\$ 1,136,620.00
			Pool Plan	\$ 38,423.00				
			<u>GRAND TOTAL</u>	<u>\$ 379,293.16</u>	<u>\$ 80.60</u>	<u>\$ 379,373.76</u>	<u>\$ 757,327.00</u>	

	<u>YEAR</u>		<u>% of Budget</u>	<u>NEW DEVELOPMENT</u>	<u>REPAIR REPLACEMENT</u>
	<u>2013-14</u>	<u>AMOUNT</u>			
<u>Personal Cost</u>	\$ 2,179,036.00	41.0%			
<u>Material & Service Cost</u>	\$ 1,996,543.00	37.6%			
<u>Capital Cost</u>	\$ 379,293.00	7.1%	\$ 376,440.00	\$ 2,852.80	
<u>Debts Cost</u>	\$ 757,327.00	14.3%			
<u>Total Cost</u>	\$ 5,312,199.00	100%			

<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL</u>	<u>CAPITAL COST</u>	<u>CAPITAL COST</u>	<u>CAPITAL COST</u>	<u>DEBT CAPITAL</u>	<u>NOTES</u>
	<u>2012-13</u>	<u>PROJECT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>SDC FUND</u>	<u>GRAND TOTAL</u>	<u>GRAND TOTAL</u>	
Administrative Equipment		Aquatic Center Light Replace	\$ 16,416.00				
Parks Equipment		Armory Boiler Replace	\$ 29,490.00				
Aquatic Equipment		Antonia Austin Elementary pl	\$ 23,495.00				82% New Development
Recreation Equipment		Planning Design Culture Cent	\$ 55,608.02				18% Repair/Replace
Golf Equipment		Planning Design Trail System	\$ 46,412.18	\$ 11,161.35			
Repair and Replacement		Shadd Park	\$ 396,055.29	\$ 184,140.00			
New Development & PLANNING		Memorial Park	\$ 12,085.46				
Acquisition of Land		Crater ramps	\$ 6,431.00				
		Fortune Park	\$ 4,559.07				
		Golf Maint Equipment	\$ 60,357.66				
		Trail signs	\$ 8,850.42				
		Pool exercise equipment	\$ 10,872.00				District Spent on Capital O
		Newberg Booster Club	\$ 41,000.00				\$ 1,720,928.00
		<u>GRAND TOTAL</u>	<u>\$ 711,632.10</u>	<u>\$ 195,301.35</u>	<u>\$ 906,933.45</u>	<u>\$ 879,296.00</u>	

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BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

	<u>YEAR</u>		<u>NEW</u>	<u>REPAIR</u>
	<u>2012-13</u>	<u>AMOUNT</u>	<u>DEVELOPMENT</u>	<u>REPLACEMENT</u>
<u>Personal Cost</u>		\$ 2,179,260.00		
<u>Material & Service Cost</u>		\$ 2,064,049.00		
<u>Capital Cost</u>		\$ 711,632.00	\$ 762,430.91	\$ 144,502.54
<u>Debts Cost</u>		\$ 879,296.00		
<u>Total Cost</u>		\$ 5,834,237.00		

% of Budget

37.4%

35.4%

12.2%

15.1%

100%

<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL PROJEC DISCRPTION</u>	<u>CAPITAL COST GENERAL FUND</u>	<u>CAPITAL COST SDC FUND</u>	<u>CAPITAL COST GRAND TOTAL</u>	<u>DEBT CAPITAL GRAND TOTAL</u>	<u>NOTES</u>
Administrative Equipment	2011-12						
Parks Equipment							
Aquatic Equipment		Score Board	\$ 10,912.98				96.5% New Development
Recreation Equipment							3.5% Repair/Replace
Golf Equipment		Groomer Top Dressing Brush	\$ 7,363.62				
Repair and Replacement							
New Development & PLANNING		Cultural Center Parking lot &	\$ 432,249.04				
		Fortune Park	\$ 86,231.82	\$ 16,087.71			
		Sh Pk, Pad Lau, Dog Pk, Trails	\$ 52,298.98				District Spent on Capital O
							\$ 1,453,475.00

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GRAND TOTAL \$ 589,056.44 \$ 16,087.71 \$ 605,144.15 \$ 864,419.00

	<u>YEAR</u>		<u>% of Budget</u>	<u>NEW DEVELOPMENT</u>	<u>REPAIR REPLACEMENT</u>
	<u>2011-12</u>	<u>AMOUNT</u>			
<u>Personal Cost</u>	\$ 2,007,474.00		36.8%		
<u>Material & Service Cost</u>	\$ 1,997,595.00		36.6%		
<u>Capital Cost</u>	\$ 589,056.00		10.8%	\$ 586,867.00	\$ 18,277.00
<u>Debts Cost</u>	\$ 864,419.00		15.8%		
<u>Total Cost</u>	\$ 5,458,544.00		100%		

<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL PROJECT DESCRIPTION</u>	<u>CAPITAL COST GENERAL FUND</u>	<u>CAPITAL COST SDC FUND</u>	<u>CAPITAL COST GRAND TOTAL</u>	<u>DEBT CAPITAL GRAND TOTAL</u>	<u>NOTES</u>
Administrative Equipment	2010-11	Retro Relighting of Bld.	\$ 11,251.58				\$600,000.00 short term lo:
Parks Equipment							\$739,003.00 debt service
Aquatic Equipment		Score Board	\$ 33,932.00				71% New Development
Recreation Equipment		Trees, flail mower, Golf Cars	\$ 6,875.00				29% Repair/Replace
Golf Equipment							
Repair and Replacement							
New Development & PLANNING		Cultural Center Parking lot &	\$ 16,950.20				
		Ewing Young Dog Park	\$ 21,613.70				
		Dundee Skate Park, Paddle Le	\$ 49,356.24				
		Trails	\$ 72,120.20				District Spent on Capital O
		Fortune Park	\$ 123,726.72	\$ 181,475.00			\$ 1,814,829.00
<u>GRAND TOTAL</u>			<u>\$ 335,825.64</u>	<u>\$ 181,475.00</u>	<u>\$ 517,300.64</u>	<u>\$ 1,479,003.00</u>	

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BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

	<u>YEAR</u>		<u>NEW</u>	<u>REPAIR</u>	
	<u>2010-11</u>	<u>AMOUNT</u>	<u>% of Budget</u>	<u>DEVELOPMENT</u>	<u>REPLACEMENT</u>
<u>EXPENDITURE</u>					
<u>Personal Cost</u>		\$ 1,959,204.00	33.5%		
<u>Material & Service Cost</u>		\$ 2,066,925.00	35.4%		
<u>Capital Cost</u>		\$ 335,826.00	5.7%	\$ 367,283.45	\$ 150,017.18
<u>Debts Cost</u>		\$ 1,479,003.00	25.3%		
<u>Total Cost</u>		\$ 5,840,958.00	100%		

<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL</u> <u>PROJEC DESCRIPTION</u>	<u>CAPITAL COST</u>		<u>CAPITAL COST</u> <u>GRAND TOTAL</u>	<u>DEBT CAPITAL</u> <u>GRAND TOTAL</u>	<u>NOTES</u>
			<u>GENERAL FUND</u>	<u>SDC FUND</u>			
Administrative Equipment	2009-10	Retro Relighting of Bld.	\$ 3,351.57				84% New Development
Parks Equipment		Van	\$3,000.00				16% Repair/Replace
Aquatic Equipment		Roof & Exercise Equip	\$ 25,742.02				
Recreation Equipment							
Golf Equipment		Carts	\$ 133,373.00				
Repair and Replacement							
New Development & PLANNING		Cultural Center & CD	\$ 407,417.69	\$ 500,000.00			
		Ewing Young Dog Park	\$ 4,187.69				
		Senior Cntr Pk Lot	\$ 63,299.23				
		Shadd Park, Armory	\$ 4,507.22				
		Trails		\$ 1,556.58			District Spent on Capital O
							\$ 1,478,286.00
<u>GRAND TOTAL</u>			<u>\$ 644,878.42</u>	<u>\$ 501,556.58</u>	<u>\$ 1,146,435.00</u>	<u>\$ 833,408.00</u>	

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BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

	<u>YEAR</u>		<u>% of Budget</u>	<u>NEW</u>	<u>REPAIR</u>
	<u>2009-10</u>	<u>AMOUNT</u>			
<u>EXPENDITURE</u>					
<u>Personal Cost</u>	\$ 1,894,215.00		35.0%		
<u>Material & Service Cost</u>	\$ 2,033,486.00		37.6%		
<u>Capital Cost</u>	\$ 644,877.00		11.9%	\$ 963,005.40	\$ 183,429.60
<u>Debts Cost</u>	\$ 833,407.00		15.4%		
<u>Total Cost</u>	\$ 5,405,985.00		100%		

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<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL PROJEC DISCRPTION</u>	<u>CAPITAL COST GENERAL FUND</u>	<u>CAPITAL COST SDC FUND</u>	<u>CAPITAL COST GRAND TOTAL</u>	<u>DEBIT CAPITAL GRAND TOTAL</u>	<u>NOTES</u>
Administrative Equipment	2008-09	Rebate Coyote Homes	\$ 668.22	\$ 34,775.00			\$498,701 short term loan
Parks Equipment							
Aquatic Equipment		Roof, Drain, Exercise Equip &	\$ 104,213.39				64% New Development
Recreation Equipment		Crater Concession	\$ 11,258.71	\$ 4,950.00			36% Repair/Replace
Golf Equipment		Pole Bldg, Effluent Water & R	\$ 110,916.99	\$ 175,000.00			
Repair and Replacement							
New Development & PLANNING		Cultural Center, CD & Hoover	\$ -	\$ 52,296.70			
		Senior Cntr Pk Lot & Equip	\$ 3,036.00				
		Shadd Park	\$ 1,200.00				
		Dundee Overlook Pk	\$ 3,242.71	\$ 722.67			District Spent on Capital O
		Gail Park	\$ 4,515.93	\$ 46,937.00			\$ 1,590,281.00
<u>GRAND TOTAL</u>			<u>\$ 239,051.95</u>	<u>\$ 314,681.37</u>	<u>\$ 553,733.32</u>	<u>\$ 1,351,229.00</u>	

	<u>BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES</u>		<u>NEW</u>	<u>REPAIR</u>
	<u>EXPENDITURE</u>	<u>AMOUNT</u>		
<u>Personal Cost</u>		\$ 1,780,952.00		
<u>Material & Service Cost</u>		\$ 2,083,635.00		
<u>Capital Cost</u>		\$ 239,052.00	\$ 354,389.32	\$ 199,343.99
<u>Debts Cost</u>		\$ 1,351,229.00		
<u>Total Cost</u>		\$ 5,454,868.00		

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<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL PROJECT DESCRIPTION</u>	<u>CAPITAL COST</u>	<u>CAPITAL COST</u>	<u>CAPITAL COST</u>	<u>DEBT CAPITAL</u>	<u>NOTES</u>
			<u>GENERAL FUND</u>	<u>SDC FUND</u>	<u>GRAND TOTAL</u>	<u>GRAND TOTAL</u>	
Administrative Equipment	2007-08	Software	\$ 22,986.35				\$1,600,000.00 borrowed
Parks Equipment		Toro Sandbro	\$21,991				
Aquatic Equipment		Pool cover	\$ 6,136.99				98% New Development
Recreation Equipment		Gymnastic, Conc equip	\$ 14,277.00				2% Repair/Replacement
Golf Equipment		Tent, Equip & pole bldg	\$ 254,939.80				
Repair and Replacement		Property on River					
New Development & PLANNING		Gall Park	\$ 340,731.03	\$ 209,918.27			
		Crabtree Design	\$ 2,531.65				
		Crater concession	\$ 36,981.46				
		Golf Course	\$ 202,592.78	\$ 415,549.93			District Spent on Capital O
		Trails North valley		\$ 40,000.00			\$ 1,787,130.00
<u>GRAND TOTAL</u>			<u>\$ 903,168.06</u>	<u>\$ 665,468.20</u>	<u>\$ 1,568,636.26</u>	<u>\$ 2,817,105.00</u>	

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BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

	<u>YEAR</u>		<u>NEW</u>	<u>REPAIR</u>	
	<u>2007-08</u>	<u>AMOUNT</u>	<u>% of Budget</u>	<u>DEVELOPMENT</u>	<u>REPLACEMENT</u>
<u>Personal Cost</u>		\$ 1,664,501.00	22.8%		
<u>Material & Service Cost</u>		\$ 1,903,502.00	26.1%		
<u>Capital Cost</u>		\$ 903,168.00	12.4%	\$ 1,537,263.53	\$ 31,372.72
<u>Debts Cost</u>		\$ 2,817,105.00	38.7%		
<u>Total Cost</u>		\$ 7,288,276.00	100%		

<u>CATEGORY</u>	<u>YEAR</u>	<u>PROJECT DISCRPTION</u>	<u>CAPITAL COST</u>		<u>DEBT CAPITAL GRAND TOTAL</u>	<u>NOTES</u>
			<u>GENERAL FUND</u>	<u>SDC FUND</u>		
Administrative Equipment	2006-07			\$ 630.00		
Parks Equipment		Field Lazer	\$ 1,995.00			
Aquatic Equipment		security equip	\$ 10,685.00			99% New Development
Recreation Equipment		bus	\$ 83,330.00			1% Repair/Replacement
Golf Equipment						
Repair and Replacement			\$ 34,920.00			
New Development & PLANNING		Golf Course Development	\$ 50,957.64	\$ 253,618.27	\$ 2,620,516.00	
		Crater	\$ 15,505.18			
		Tom Gail	\$ 18,434.98			
		Cultural Center	\$ 12,854.53			
		Austin Playgrd		\$ 36,452.00		District Spent on Capital O
		McKillip Property	\$ 665.00	\$ 80,000.00		\$ 3,748,278.00
Acquisition of Land						
<u>GRAND TOTAL</u>			<u>\$ 229,347.33</u>	<u>\$ 370,700.27</u>	<u>\$ 600,047.60</u>	<u>\$ 3,518,931.00</u>

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BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

	<u>YEAR</u>		<u>NEW</u>	<u>REPAIR</u>
	<u>2006-07</u>	<u>AMOUNT</u>	<u>DEVELOPMENT</u>	<u>REPLACEMENT</u>
<u>EXPENDITURE</u>				
<u>Personal Cost</u>		\$ 1,563,356.00	22.4%	
<u>Material & Service Cost</u>		\$ 1,672,099.00	23.9%	
<u>Capital Cost</u>		\$ 229,347.00	3.3%	\$ 3,512,931.00
<u>Debts Cost</u>		\$ 3,518,931.00	50.4%	\$ 6,000.47
<u>Total Cost</u>		\$ 6,983,733.00	100%	

<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL PROJECT DESCRIPTION</u>	<u>CAPITAL COST GENERAL FUND</u>	<u>CAPITAL COST SDC FUND</u>	<u>CAPITAL COST GRAND TOTAL</u>	<u>DEBT CAPITAL GRAND TOTAL</u>	<u>NOTES</u>
Administrative Equipment	2005-06	Transfer General Fund loan pmt		\$ 150,000.00			
Parks Equipment		Truck	\$ 9,500.00				
Aquatic Equipment		Chlorinator & Exercise Equip	\$ 21,392.38				95% New Development
Recreation Equipment		Community Center Roof	\$ 19,321.39				5% Repair/Replacement
Golf Equipment							
Repair and Replacement							
New Development & PLANNING		Golf Course Development	\$ 434,053.61	\$ 222,109.99			
		Hoover Disc Golf	\$ 3,971.84				
		Ewing Young	\$ 839.25	\$ 5,606.33			District Spent on Capital O
		Cultural Center Park		\$ 1,320.00			\$ 1,293,703.00
		Tom Gail					
<u>GRAND TOTAL</u>			<u>\$ 489,078.47</u>	<u>\$ 379,036.32</u>	<u>\$ 868,114.79</u>	<u>\$ 804,625.00</u>	

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BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

	<u>YEAR</u>				
	<u>2005-06</u>	<u>AMOUNT</u>	<u>% of Budget</u>	<u>NEW</u>	<u>REPAIR</u>
<u>EXPENDITURE</u>				<u>DEVELOPMENT</u>	<u>REPLACEMENT</u>
<u>Personal Cost</u>		\$ 1,479,386.00	35.0%		
<u>Material & Service Cost</u>		\$ 1,457,203.00	34.4%		
<u>Capital Cost</u>		\$ 489,078.00	11.6%	\$ 824,708.96	\$ 43,405.73
<u>Debts Cost</u>		\$ 804,625.00	19.0%		
<u>Total Cost</u>		\$ 4,230,292.00	100%		

<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL</u>	<u>CAPITAL COST</u>	<u>CAPITAL COST</u>	<u>CAPITAL COST</u>	<u>DEBT CAPITAL</u>	<u>NOTES</u>
	<u>2004-05</u>	<u>PROJEC DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>SDC FUND</u>	<u>GRAND TOTAL</u>	<u>GRAND TOTAL</u>	
Administrative Equipment							
Parks Equipment		Trucks	\$ 4,615.00				\$2,697,879.00 borrowed
Aquatic Equipment							99% New Development
Recreation Equipment							1% Repair/Replacement
Golf Equipment							
Repair and Replacement							
New Development & PLANNING		Golf Course Development	\$ 562,295.00	\$ 58,363.00		\$ 2,697,879.00	
		Falcon Crest		\$ 4,444.00			
		Crater Oakridge		\$ 59,981.00			
		Cultural Center Windows	\$ 35,091.00	\$ 30,625.93			
		Gladys		\$ 3,944.00			District Spent on Capital O
		BMX Ewing Young		\$ 5,071.13			\$ 3,701,941.00
<u>GRAND TOTAL</u>			\$ 602,001.00	\$ 162,429.06	\$ 764,430.06	\$ 3,199,061.00	

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BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

	<u>YEAR</u>		<u>NEW</u>	<u>REPAIR</u>	
	<u>2004-05</u>	<u>AMOUNT</u>	<u>% of Budget</u>	<u>DEVELOPMENT</u>	<u>REPLACEMENT</u>
<u>EXPENDITURE</u>					
<u>Personal Cost</u>		\$ 1,309,051.00	20.6%		
<u>Material & Service Cost</u>		\$ 1,266,768.00	19.9%		
<u>Capital Cost</u>		\$ 602,001.00	9.5%	\$ 3,191,417.00	\$ 7,644.30
<u>Debts Cost</u>		\$ 3,188,045.00	50.1%		
<u>Total Cost</u>		\$ 6,365,865.00	100%		

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<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL</u>	<u>CAPITAL COST</u>	<u>CAPITAL COST</u>	<u>CAPITAL COST</u>	<u>DEBT CAPITAL</u>	<u>NOTES</u>
	<u>2003-04</u>	<u>PROJEC DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>SDC FUND</u>	<u>GRAND TOTAL</u>	<u>GRAND TOTAL</u>	
Administrative Equipment		GFU TRACK	\$ 6,000.00				60% New Development
Parks Equipment							40% Repair/Replacement
Aquatic Equipment							
Recreation Equipment							
Golf Equipment							
Repair and Replacement							
New Development & PLANNING							
		Golf Course Development	\$ 73,354.00	\$ 17,834.86			
		Falcon Crest					
		Crater	\$ 8,118.93				
		Cultural Center	\$ 71,577.53				
		Gladys & Oakknoll		\$ 23,514.50			
		Dundee Park Plan	\$ 2,430.75				
		Pool & Armory roof	\$ 130,801.70				
		Community Center Heat & Ai	\$ 3,980.00				District Spent on Capital O
		Senior Center door	\$ 3,449.00				\$ 752,807.00
<u>GRAND TOTAL</u>			<u>\$ 299,711.91</u>	<u>\$ 41,349.36</u>	<u>\$ 341,061.27</u>	<u>\$ 453,096.00</u>	

<u>BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES</u>	<u>YEAR</u>		<u>% of Budget</u>	<u>DEVELOPMENT</u>	<u>REPLACEMENT</u>
	<u>2003-04</u>	<u>AMOUNT</u>			
<u>EXPENDITURE</u>					
<u>Personal Cost</u>	\$ 1,053,167.00		39.5%		
<u>Material & Service Cost</u>	\$ 863,478.00		32.3%		
<u>Capital Cost</u>	\$ 299,712.00		11.2%	\$ 998,795.00	\$ 136,424.50
<u>Debts Cost</u>	\$ 453,096.00		17.0%		
<u>Total Cost</u>	\$ 2,669,453.00		100%		

<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL PROJECT DESCRIPTION</u>	<u>CAPITAL COST GENERAL FUND</u>	<u>CAPITAL COST SDC FUND</u>	<u>CAPITAL COST GRAND TOTAL</u>	<u>DEBT CAPITAL GRAND TOTAL</u>	<u>NOTES</u>
Administrative Equipment	2002-03	Copier	\$ 1,600.00				97% New Development
Parks Equipment							3% Repair/Replacement
Aquatic Equipment							
Recreation Equipment							
Golf Equipment							
Repair and Replacement							
New Development & PLANNING		Golf Course Development	\$ 152,969.68	\$ 2,039.83			
		Falcon Crest		\$ 19,000.00			
		Edwards Playground					
		Cultural Center	\$ 315,787.92				
		Gladys & Oakknoll		\$ 37,258.17			District Spent on Capital O
		Ewing Young Skate Park	\$ 2,361.00				\$ 942,662.00
		Pool	\$ 17,543.00				
<u>GRAND TOTAL</u>			<u>\$ 490,261.60</u>	<u>\$ 58,298.00</u>	<u>\$ 548,559.60</u>	<u>\$ 452,400.00</u>	

BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

<u>EXPENDITURE</u>	<u>YEAR</u>		<u>% of Budget</u>
	<u>2002-03</u>		
<u>Personal Cost</u>	\$ 1,023,544.00		35.8%
<u>Material & Service Cost</u>	\$ 893,559.00		31.2%
<u>Capital Cost</u>	\$ 490,261.00	\$ 532,049.21	17.1%
<u>Debts Cost</u>	\$ 452,400.00	\$ 16,455.13	15.8%
<u>Total Cost</u>	\$ 2,859,764.00		100%

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<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL</u>	<u>CAPITAL COST</u>	<u>CAPITAL COST</u>	<u>CAPITAL COST</u>	<u>DEBT CAPITAL</u>	<u>NOTES</u>
	<u>2001-02</u>	<u>PROJECT DISCRPTION</u>	<u>GENERAL FUND</u>	<u>SDC FUND</u>	<u>GRAND TOTAL</u>	<u>GRAND TOTAL</u>	
Administrative Equipment		Admin Equipment	\$ 26,860.03				
Parks Equipment		Park Equipment	\$ 13,400.00				10% New Development
Aquatic Equipment							90% Repair/Replace
Recreation Equipment		Recreation Equipment	\$ 10,907.65				
Golf Equipment							
Repair and Replacement							
New Development & PLANNING		Golf Course Development	\$ 22,820.93				
		Pool Addition	\$ 193,433.72				
		Memorial	\$ 827.91				
		Cultural Center	\$ 41,028.18				
		Armory Plg		\$ 2,980.00			
		Ewing Young Skate Park	\$ 1,831.65				

175

District Spent on Capital O
\$ 840,377.00

BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

	<u>YEAR</u>		<u>% of Budget</u>	<u>NEW DEVELOPMENT</u>	<u>REPAIR REPLACEMENT</u>
	<u>2001-02</u>	<u>AMOUNT</u>			
<u>EXPENDITURE</u>					
<u>Personal Cost</u>	\$ 951,549.00		37.8%		
<u>Material & Service Cost</u>	\$ 802,088.00		31.9%		
<u>Capital Cost</u>	\$ 334,622.00		13.3%	\$ 41,417.70	\$ 372,759.00
<u>Debts Cost</u>	\$ 426,191.00		16.9%		
<u>Total Cost</u>	\$ 2,514,450.00		100%		

<u>CATEGORY</u>	<u>YEAR</u>	<u>CAPITAL</u>	<u>CAPITAL COST</u>	<u>CAPITAL COST</u>	<u>CAPITAL COST</u>	<u>DEBT CAPITAL</u>	<u>NOTES</u>
	<u>2000-01</u>	<u>PROJEC DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>SDC FUND</u>	<u>GRAND TOTAL</u>	<u>GRAND TOTAL</u>	
Administrative Equipment		Reimbursement Habitat	\$	\$ 904.00			\$313,306.00 short term bc
Parks Equipment		Park Equipment	\$ 2,172.75				
Aquatic Equipment							
Recreation Equipment		Recreation Equipment	\$ 12,023.51				75% New Development 25% Repair/Replace
Golf Equipment							
Repair and Replacement							
New Development & PLANNING		Golf Course Development	\$ 15,806.08				
		Pool Addition	\$ 15,030.45				
		Memorial					
		Cultural Center	\$ 10,746.35				
		Armory Plg and Center	\$ 23,704.68				
		Ewing Young Skate Park					
		Falcon Crest Park	\$ 2,348.63	\$ 24,338.00			District Spent on Capital O
		Stadium Seats	\$ 445,456.78				
		Crabtree Park	\$ 11,681.77	\$ 903.00			\$ 985,902.00
		Oakknoll	\$ 19,299.00				
Acquisition of Land			\$ 558,270.00	\$ 26,145.00	\$ 584,415.00	\$ 401,482.00	
<u>GRAND TOTAL</u>							

BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

	YEAR		<u>% of Budget</u>	<u>NEW DEVELOPMENT</u>	<u>REPAIR REPLACEMENT</u>
	<u>2000-01</u>	<u>AMOUNT</u>			
<u>EXPENDITURE</u>					
<u>Personal Cost</u>	\$	859,806.00	34.1%		
<u>Material & Service Cost</u>	\$	698,365.00	27.7%		
<u>Capital Cost</u>	\$	558,270.00	22.2%	\$ 438,311.25	\$ 146,103.97
<u>Debts Cost</u>	\$	401,487.00	15.9%		
<u>Total Cost</u>	\$	2,517,928.00	100%		

outlay

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST	CAPITAL COST	CAPITAL COST	DEBT CAPITAL	NOTES
			GENERAL FUND	SDC FUND	GRAND TOTAL	GRAND TOTAL	
Administrative Equipment	1999-00	Reimbursement Habitat	\$ 25,408.11				45% New Development
Parks Equipment		Park equipment					55% Repair/Replace
Aquatic Equipment		Memorial Park Scout House					
Recreation Equipment		Youth Bldg	\$ 53,793.13	\$ 8,936.18			
Golf Equipment		Crater Park		\$ 17,420.45			
Repair and Replacement		Buckley Park					
New Development & PLANNING		Golf Course Development	\$ 4,731.20				
		Pool Addition	\$ 114,278.67				
		Memorial	\$ 50,780.85				
		Cultural Center	\$ 6,008.90				
		Armory Plg					
		Ewing Young Skate Park	\$ 82,064.14	\$ 39,125.51			
		Falcon Crest Park					
		Property Aq		\$ 100,000.00			District Spent on Capital O
		Crabtree Park		\$ 26,821.86			\$ 929,379.00
		Oakknoll					
Acquisition of Land			\$ 337,065.00	\$ 192,304.00	\$ 529,369.00	\$ 400,010.00	
GRAND TOTAL							

BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

<u>EXPENDITURE</u>	<u>YEAR</u>		<u>% of Budget</u>	<u>NEW DEVELOPMENT</u>	<u>REPAIR REPLACEMENT</u>
	<u>1999-00</u>	<u>AMOUNT</u>			
<u>Personal Cost</u>	\$ 931,136.00		40.0%		
<u>Material & Service Cost</u>	\$ 658,333.00		28.3%		
<u>Capital Cost</u>	\$ 337,065.00		14.5%	\$ 238,216.05	\$ 291,152.95
<u>Debts Cost</u>	\$ 400,010.00		17.2%		
<u>Total Cost</u>	\$ 2,326,544.00		100%		

LOAN HISTORY

As of 2023-24

<u>RETIRED PAST LOANS</u>			Amount	STATUS	<u>CURRENT LOANS</u>			Amount	Year To Be Paid	Loan Type
94-95	Property Crater	\$	238,950	PAID	2004 GOLF COURSE	\$	387,696	24-25	Loan	
94-95	Senior Center	\$	520,000	PAID	2005 GOLF COURSE	\$	757,575	25-26	Loan	
95-96	Grandstands	\$	332,114	PAID	2015 Pool Bone	\$	18,547,450	34-35	Bond	
96-97	Crater Ballfields	\$	1,327,165	PAID	2018 Pool Renv	\$	5,580,988	40-41	Loan	
97-98	Property Golf	\$	1,500,000	PAID						
09-10	Golf Equipment	\$	140,000	PAID			25,273,709			
14-15	Golf Equipment	\$	775,000	PAID						
15-16	Road Improvement	\$	1,000,009	PAID						
21-22	2006 PROPERTY	\$	1,665,000	PAID						
	TOTAL LOANS	\$	7,496,236							

We have three Loans that come from operating funds. Bond Loans come from taxes.
Two of the three Loans will be paid off in 4 years.

PROPOSED LOANS OUTSTANDING

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Series 2014	\$ 195,217.50	\$ 194,466.25	\$ 193,230.00							
Series 2018	\$ 601,312.50	\$ 596,512.50	\$ 596,312.50	\$ 596,512.50	\$ 354,112.50	\$ 356,712.50	\$ 353,912.50	\$ 355,912.50	\$ 357,512.50	\$ 353,712.50
Debt total	\$ 796,530.00	\$ 790,978.75	\$ 789,542.50	\$ 596,512.50	\$ 354,112.50	\$ 356,712.50	\$ 353,912.50	\$ 355,912.50	\$ 357,512.50	\$ 353,712.50
Pool Bond	\$ 1,355,225.00	\$ 1,371,725.00	\$ 1,395,475.00	\$ 1,410,975.00	\$ 1,457,475.00	\$ 1,506,725.00	\$ 1,555,812.50	\$ 1,600,650.00	\$ 1,646,025.00	\$ 1,698,250.00
	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40	2040-41	2041-42
Series 2018	\$ 354,712.50	\$ 355,312.50	\$ 355,512.50	\$ 354,675.00	\$ 353,412.50	\$ 356,725.00	\$ 354,400.00	\$ 356,650.00	\$ 353,262.50	\$ 354,450.00
Debt total	\$ 354,712.50	\$ 355,312.50	\$ 355,512.50	\$ 354,675.00	\$ 353,412.50	\$ 356,725.00	\$ 354,400.00	\$ 356,650.00	\$ 353,262.50	\$ 354,450.00
Pool Bond	\$ 1,746,975.00	\$ 1,795,243.76	\$ 1,849,706.26							

We are in the 2022-23 budget. The first nine will be paid off in the 2024-25 budget year. The second nine will be paid off in the 2025-26 budget year.
Not counting the current budget year we have two budget years remaining on the loans for the golf course.

Series 2014 is the loan for the first nine. It was refinanced with first loan made in 2004.
Series 2018 is the loan for the second nine that was refinanced when the money for the fitness center was borrowed.
The second nine loan was made in 2005.
The money for Series 2014 and Series 2018 is paid for from the SDC fund.
The money for Pool Bond is paid for from taxes collected.

Series 2014 payments are made in July and January of each year
Series 2018 payments are made in December and June of each year.

	PROPOSED		BUDGETED		ESTIMATED		ACTUAL		ACTUAL		ACTUAL		ACTUAL	
	2023-24	% OF REVENUE	2022-23	% OF REVENUE	2021-22	% OF REVENUE	2020-21	% OF REVENUE	2019-20	% OF REVENUE	2018-19	% OF REVENUE	2017-18	% OF REVENUE
GENERAL FUND														
WHERE DOES \$ COME FM														
TAXES	\$ 3,685,020	26%	\$ 3,587,157	37%	\$ 3,422,118	28%	\$ 3,299,304	33%	\$ 3,157,457	36%	\$ 3,031,380	36%	\$ 2,886,199	39%
FEES, CHARGES, INTEREST	\$ 4,469,931	31%	\$ 4,010,381	41%	\$ 3,948,920	32%	\$ 3,319,680	33%	\$ 3,561,403	41%	\$ 3,427,012	40%	\$ 3,394,073	46%
LOANS & ADJUSTMENTS	\$ 80,000	1%	\$ 80,000	1%	\$ 288,520	2%	\$ -	0%	\$ -	0%	\$ 111,559	1%	\$ -	0%
BEGINNING BALANCES	\$ 6,000,000	42%	\$ 2,116,377	22%	\$ 4,671,396	38%	\$ 3,439,008	34%	\$ 2,019,476	23%	\$ 1,906,967	22%	\$ 1,178,474	16%
GRAND TOTAL REVENUE	\$ 14,234,951	100%	\$ 9,793,915	100%	\$ 12,330,954	100%	\$ 10,057,992	100%	\$ 8,738,336	100%	\$ 8,476,918	100%	\$ 14,234,951	100%
GENERAL FUND														
WHERE DOES MONEY GO														
BASIC SERVICE	\$ 4,594,247	32%	\$ 4,524,207	46%	\$ 3,050,758	49%	\$ 2,808,459	52%	\$ 2,374,343	45%	\$ 2,613,459	40%	\$ 4,594,247	32%
SPECIAL SERVICE	\$ 4,341,348	30%	\$ 4,207,536	43%	\$ 2,631,793	42%	\$ 2,387,817	44%	\$ 2,516,419	47%	\$ 2,670,772	41%	\$ 4,341,348	30%
CAPITAL OUTLAY	\$ 5,181,454	36%	\$ 962,172	10%	\$ 557,598	9%	\$ 189,660	4%	\$ 214,027	4%	\$ 102,066	2%	\$ 5,181,454	36%
DEBT SERVICE	\$ -	0%	\$ -	0%	\$ -	0%	\$ 660	0%	\$ 194,540	4%	\$ 1,071,145	17%	\$ -	0%
CONTINGENCY	\$ 117,902	1%	\$ 100,000	1%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 117,902	1%
GRAND TOTAL EXPEND	\$ 14,234,951	100%	\$ 9,793,915	100%	\$ 6,240,149	100%	\$ 5,386,596	100%	\$ 5,299,328	100%	\$ 6,457,442	100%	\$ 14,234,951	100%
GENERAL FUND														
WHERE DOES \$ COME FM														
TAXES	\$ 2,886,199	39%	\$ 2,794,065	41%	\$ 2,618,333	40%	\$ 2,601,163	40%	\$ 2,387,179	40%	\$ 2,392,350	36%	\$ 2,886,199	39%
FEES, CHARGES, INTEREST	\$ 3,394,073	46%	\$ 3,001,765	44%	\$ 3,181,897	49%	\$ 3,011,540	47%	\$ 2,571,749	44%	\$ 3,481,446	52%	\$ 3,394,073	46%
LOANS & ADJUSTMENTS	\$ -	0%	\$ -	0%	\$ -	0%	\$ 250,000	4%	\$ -	0%	\$ 130,000	2%	\$ -	0%
BEGINNING BALANCES	\$ 1,178,474	16%	\$ 1,020,899	15%	\$ 704,640	11%	\$ 587,137	9%	\$ 940,409	16%	\$ 635,864	10%	\$ 1,178,474	16%
GRAND TOTAL REVENUE	\$ 7,458,746	100%	\$ 6,816,729	100%	\$ 6,504,870	100%	\$ 6,449,840	100%	\$ 5,899,337	100%	\$ 6,639,660	100%	\$ 7,458,746	100%
GENERAL FUND														
WHERE DOES MONEY GO														
BASIC SERVICE	\$ 2,336,377	42%	\$ 2,410,779	40%	\$ 2,377,956	43%	\$ 2,206,277	38%	\$ 2,136,794	40%	\$ 2,076,247	35%	\$ 2,336,377	42%
SPECIAL SERVICE	\$ 2,241,694	40%	\$ 2,502,037	41%	\$ 2,140,278	39%	\$ 2,106,674	37%	\$ 2,038,786	38%	\$ 2,067,387	35%	\$ 2,241,694	40%
CAPITAL OUTLAY	\$ 367,189	7%	\$ 431,513	7%	\$ 352,390	6%	\$ 432,597	8%	\$ 379,293	7%	\$ 711,632	12%	\$ 367,189	7%
DEBT SERVICE	\$ 606,519	11%	\$ 711,713	12%	\$ 613,347	11%	\$ 999,675	17%	\$ 757,327	14%	\$ 1,009,296	17%	\$ 606,519	11%
CONTINGENCY	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
GRAND TOTAL EXPEND	\$ 5,551,779	100%	\$ 6,056,042	100%	\$ 5,483,971	100%	\$ 5,745,223	100%	\$ 5,312,200	100%	\$ 5,864,562	100%	\$ 5,551,779	100%

GENERAL FUND		ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF
WHERE DOES \$ COME FM		2011-12	REVENUE	2010-11	REVENUE	2009-10	REVENUE	2008-09	REVENUE	2007-08	REVENUE	2006-07	REVENUE		
TAXES		\$ 2,289,962	38%	\$ 2,285,588	32%	\$ 2,129,239	31%	\$ 2,048,118	28%	\$ 1,912,061	20%	\$ 1,728,304	16%		
FEES, CHARGES, INTEREST		\$ 2,744,495	45%	\$ 3,107,763	44%	\$ 3,107,589	45%	\$ 3,322,778	45%	\$ 3,871,531	41%	\$ 3,157,104	29%		
LOANS & ADJUSTMENTS		\$ 128,023	2%	\$ 740,000	10%	\$ -	0%	\$ 498,701	7%	\$ -	0%	\$ 4,846,542	44%		
BEGINNING BALANCES		\$ 929,539	15%	\$ 972,787	14%	\$ 1,643,503	24%	\$ 1,543,455	21%	\$ 3,713,607	39%	\$ 1,336,090	12%		
GRAND TOTAL REVENUE		\$ 6,092,019	100%	\$ 7,106,138	100%	\$ 6,880,331	100%	\$ 7,413,052	100%	\$ 9,497,199	100%	\$ 11,068,040	100%		
GENERAL FUND															
WHERE DOES MONEY GO															
BASIC SERVICE		\$ 1,955,831	36%	\$ 1,966,598	33%	\$ 1,851,070	31%	\$ 1,694,791	29%	\$ 1,428,170	18%	\$ 1,294,347	18%		
SPECIAL SERVICE		\$ 2,049,239	38%	\$ 2,059,531	34%	\$ 2,076,631	35%	\$ 2,169,796	38%	\$ 2,139,833	27%	\$ 1,941,108	26%		
CAPITAL OUTLAY		\$ 589,056	11%	\$ 517,301	9%	\$ 1,146,435	19%	\$ 553,733	10%	\$ 3,501,779	44%	\$ 3,220,563	44%		
DEBT SERVICE		\$ 864,419	16%	\$ 1,479,003	25%	\$ 833,408	14%	\$ 1,351,229	23%	\$ 883,962	11%	\$ 898,415	12%		
CONTINGENCY															
GRAND TOTAL EXPEND		\$ 5,458,545	100%	\$ 6,022,433	100%	\$ 5,907,544	100%	\$ 5,769,549	100%	\$ 7,953,744	100%	\$ 7,354,433	100%		
GENERAL FUND															
WHERE DOES \$ COME FM															
ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF		
2005-06	REVENUE	2004-05	REVENUE	2003-04	REVENUE	2002-03	REVENUE	2001-02	REVENUE	2000-01	REVENUE				
TAXES		\$ 1,771,415	30%	\$ 1,696,791	23%	\$ 1,596,387	48%	\$ 1,530,809	44%	\$ 1,398,872	41%	\$ 1,346,499	38%		
FEES, CHARGES, INTEREST		\$ 3,300,804	56%	\$ 1,564,601	21%	\$ 1,217,828	36%	\$ 1,153,068	33%	\$ 935,576	28%	\$ 1,071,938	30%		
LOANS & ADJUSTMENTS		\$ -	0%	\$ 3,504,075	47%	\$ -	0%	\$ -	0%	\$ 17,316	1%	\$ 313,306	9%		
BEGINNING BALANCES		\$ 873,199	15%	\$ 647,921	9%	\$ 544,508	16%	\$ 778,733	22%	\$ 1,020,984	30%	\$ 833,314	23%		
GRAND TOTAL REVENUE		\$ 5,945,418	100%	\$ 7,413,388	100%	\$ 3,358,723	100%	\$ 3,462,610	100%	\$ 3,372,748	100%	\$ 3,565,057	100%		
GENERAL FUND															
WHERE DOES MONEY GO															
BASIC SERVICE		\$ 1,059,304	23%	\$ 1,191,617	18%	\$ 720,477	27%	\$ 683,936	23%	\$ 661,811	26%	\$ 598,713	24%		
SPECIAL SERVICE		\$ 1,877,285	41%	\$ 1,384,202	21%	\$ 1,196,168	44%	\$ 1,233,207	42%	\$ 1,091,827	42%	\$ 959,458	38%		
CAPITAL OUTLAY		\$ 866,114	19%	\$ 3,462,309	53%	\$ 341,061	13%	\$ 548,559	19%	\$ 414,186	16%	\$ 584,415	23%		
DEBT SERVICE		\$ 804,625	17%	\$ 502,061	8%	\$ 453,096	17%	\$ 452,400	16%	\$ 426,191	16%	\$ 401,487	16%		
CONTINGENCY															
GRAND TOTAL EXPEND		\$ 4,609,328	100%	\$ 6,540,189	100%	\$ 2,710,802	100%	\$ 2,918,102	100%	\$ 2,594,015	100%	\$ 2,544,073	100%		

GENERAL FUND		ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF
WHERE DOES \$ COME FM		1999-00	REVENUE	1998-99	REVENUE	1997-98	REVENUE	1996-97	REVENUE	1995-96	REVENUE	1994-95	REVENUE				
TAXES		\$ 1,284,838	38%	\$ 1,203,846	36%	\$ 1,146,038	28%	\$ 1,234,974	20%	\$ 814,891	31%	\$ 764,865	31%				
FEES, CHARGES, INTEREST		\$ 996,577	30%	\$ 1,093,303	33%	\$ 1,050,017	26%	\$ 1,079,741	18%	\$ 823,428	32%	\$ 751,352	30%				
LOANS & ADJUSTMENTS		\$ -	0%	\$ -	0%	\$ -	0%	\$ 2,751,897	45%	\$ 300,707	12%	\$ 501,220	20%				
BEGINNING BALANCES		\$ 1,070,746	32%	\$ 1,044,699	31%	\$ 1,916,322	47%	\$ 1,006,399	17%	\$ 651,845	25%	\$ 463,174	19%				
GRAND TOTAL REVENUE		\$ 3,352,161	100%	\$ 3,341,848	100%	\$ 4,112,377	100%	\$ 6,073,011	100%	\$ 2,590,871	100%	\$ 2,480,611	100%				
GENERAL FUND																	
WHERE DOES MONEY GO																	
BASIC SERVICE		\$ 618,836	25%	\$ 523,793	23%	\$ 537,039	18%	\$ 525,198	13%	\$ 449,968	28%	\$ 439,492	24%				
SPECIAL SERVICE		\$ 970,633	39%	\$ 968,991	43%	\$ 863,407	28%	\$ 761,057	18%	\$ 712,515	45%	\$ 643,985	35%				
CAPITAL OUTLAY		\$ 529,369	21%	\$ 207,119	9%	\$ 1,138,626	37%	\$ 2,655,019	64%	\$ 356,310	22%	\$ 735,283	40%				
DEBT SERVICE		\$ 400,009	16%	\$ 571,199	25%	\$ 528,606	17%	\$ 215,415	5%	\$ 65,679	4%	\$ 10,006	1%				
CONTINGENCY																	
GRAND TOTAL EXPEND		\$ 2,518,847	100%	\$ 2,271,102	100%	\$ 3,067,678	100%	\$ 4,156,689	100%	\$ 1,584,472	100%	\$ 1,828,766	100%				
GENERAL FUND																	
WHERE DOES \$ COME FM																	
ACTUAL		1993-94	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF				
REVENUE		1992-93	REVENUE	1991-92	REVENUE	1990-91	REVENUE	1989-90	REVENUE	1988-89	REVENUE						
TAXES		\$ 729,264	42%	\$ 685,819	49%	\$ 653,160	47%	\$ 609,877	51%	\$ 615,275	53%	\$ 602,973	50%				
FEES, CHARGES, INTEREST		\$ 679,626	39%	\$ 518,253	37%	\$ 482,146	34%	\$ 408,323	34%	\$ 310,010	27%	\$ 351,933	29%				
LOANS & ADJUSTMENTS		\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%				
BEGINNING BALANCES		\$ 347,739	20%	\$ 206,408	15%	\$ 262,664	19%	\$ 173,381	15%	\$ 242,803	21%	\$ 246,588	21%				
GRAND TOTAL REVENUE		\$ 1,756,629	100%	\$ 1,410,480	100%	\$ 1,397,970	100%	\$ 1,191,581	100%	\$ 1,168,088	100%	\$ 1,201,494	100%				
GENERAL FUND																	
WHERE DOES MONEY GO																	
BASIC SERVICE		\$ 444,810	34%	\$ 418,708	39%	\$ 405,968	34%	\$ 370,345	40%	\$ 355,011	36%	\$ 335,730	35%				
SPECIAL SERVICE		\$ 576,135	45%	\$ 524,581	49%	\$ 525,637	44%	\$ 461,916	50%	\$ 429,715	43%	\$ 415,973	43%				
CAPITAL OUTLAY		\$ 272,510	21%	\$ 119,448	11%	\$ 259,957	22%	\$ 96,656	10%	\$ 209,981	21%	\$ 206,988	22%				
DEBT SERVICE		\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%				
CONTINGENCY																	
GRAND TOTAL EXPEND		\$ 1,293,455	100%	\$ 1,062,737	100%	\$ 1,191,562	100%	\$ 928,917	100%	\$ 994,707	100%	\$ 958,691	100%				

GENERAL FUND		ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF
WHERE DOES \$ COME FM		1987-88	REVENUE	1986-87	REVENUE	1985-86	REVENUE	1984-85	REVENUE	1983-84	REVENUE	1982-83	REVENUE	1981-82	REVENUE	1980-81	REVENUE
TAXES		\$ 606,644	56%	\$ 582,723	57%	\$ 558,262	50%	\$ 551,346	52%	\$ 482,241	60%	\$ 415,915	64%	\$ 357,124	58%	\$ 306,117	63%
FEES, CHARGES, INTEREST		\$ 266,891	25%	\$ 225,557	22%	\$ 314,060	28%	\$ 259,271	24%	\$ 197,739	25%	\$ 169,514	26%	\$ 165,421	27%	\$ 140,264	29%
LOANS & ADJUSTMENTS		\$ -	0%	\$ -	0%	\$ 75,000	7%	\$ 75,000	7%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
BEGINNING BALANCES		\$ 208,637	19%	\$ 208,637	21%	\$ 166,076	15%	\$ 178,149	17%	\$ 119,830	15%	\$ 69,101	11%	\$ 94,026	15%	\$ 37,654	8%
GRAND TOTAL REVENUE		\$ 1,082,172	100%	\$ 1,016,917	100%	\$ 1,113,398	100%	\$ 1,063,766	100%	\$ 799,810	100%	\$ 654,530	100%	\$ 796,115	100%	\$ 819,558	100%
GENERAL FUND																	
WHERE DOES MONEY GO																	
BASIC SERVICE		\$ 331,589	42%	\$ 281,886	34%	\$ 273,247	29%	\$ 273,956	30%	\$ 242,273	38%	\$ 230,325	41%	\$ 331,589	42%	\$ 281,886	34%
SPECIAL SERVICE		\$ 394,458	50%	\$ 434,169	53%	\$ 487,894	52%	\$ 374,618	42%	\$ 374,487	58%	\$ 324,116	58%	\$ 394,458	50%	\$ 434,169	53%
CAPITAL OUTLAY		\$ 70,068	9%	\$ 103,503	13%	\$ 94,416	10%	\$ 133,751	15%	\$ 24,241	4%	\$ 8,450	2%	\$ 70,068	9%	\$ 103,503	13%
DEBT SERVICE		\$ -	0%	\$ -	0%	\$ 75,000	8%	\$ 117,760	13%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
CONTINGENCY		\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
GRAND TOTAL EXPEND		\$ 796,115	100%	\$ 819,558	100%	\$ 930,557	100%	\$ 900,085	100%	\$ 641,001	100%	\$ 562,891	100%	\$ 796,115	100%	\$ 819,558	100%
GENERAL FUND																	
WHERE DOES \$ COME FM																	
TAXES		\$ 357,124	58%	\$ 306,117	63%	\$ 269,904	50%	\$ 247,155	35%	\$ 216,514	49%	\$ 165,270	59%	\$ 357,124	58%	\$ 306,117	63%
FEES, CHARGES, INTEREST		\$ 165,421	27%	\$ 140,264	29%	\$ 161,400	30%	\$ 412,154	58%	\$ 182,275	42%	\$ 60,780	22%	\$ 165,421	27%	\$ 140,264	29%
LOANS & ADJUSTMENTS		\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
BEGINNING BALANCES		\$ 94,026	15%	\$ 37,654	8%	\$ 110,529	20%	\$ 53,750	8%	\$ 38,876	9%	\$ 52,325	19%	\$ 94,026	15%	\$ 37,654	8%
GRAND TOTAL REVENUE		\$ 616,571	100%	\$ 484,035	100%	\$ 541,833	100%	\$ 713,059	100%	\$ 437,665	100%	\$ 278,375	100%	\$ 616,571	100%	\$ 484,035	100%
GENERAL FUND																	
WHERE DOES MONEY GO																	
BASIC SERVICE		\$ 222,417	43%	\$ 148,004	38%	\$ 184,799	37%	\$ 156,726	26%	\$ 150,427	39%	\$ 99,480	42%	\$ 222,417	43%	\$ 148,004	38%
SPECIAL SERVICE		\$ 293,757	57%	\$ 236,518	61%	\$ 211,991	42%	\$ 182,289	30%	\$ 223,790	58%	\$ 120,026	50%	\$ 293,757	57%	\$ 236,518	61%
CAPITAL OUTLAY		\$ 3,105	1%	\$ 5,487	1%	\$ 107,389	21%	\$ 263,515	44%	\$ 9,698	3%	\$ 19,993	8%	\$ 3,105	1%	\$ 5,487	1%
DEBT SERVICE		\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
CONTINGENCY		\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
GRAND TOTAL EXPEND		\$ 519,279	100%	\$ 390,009	100%	\$ 504,179	100%	\$ 602,530	100%	\$ 383,915	100%	\$ 239,499	100%	\$ 519,279	100%	\$ 390,009	100%

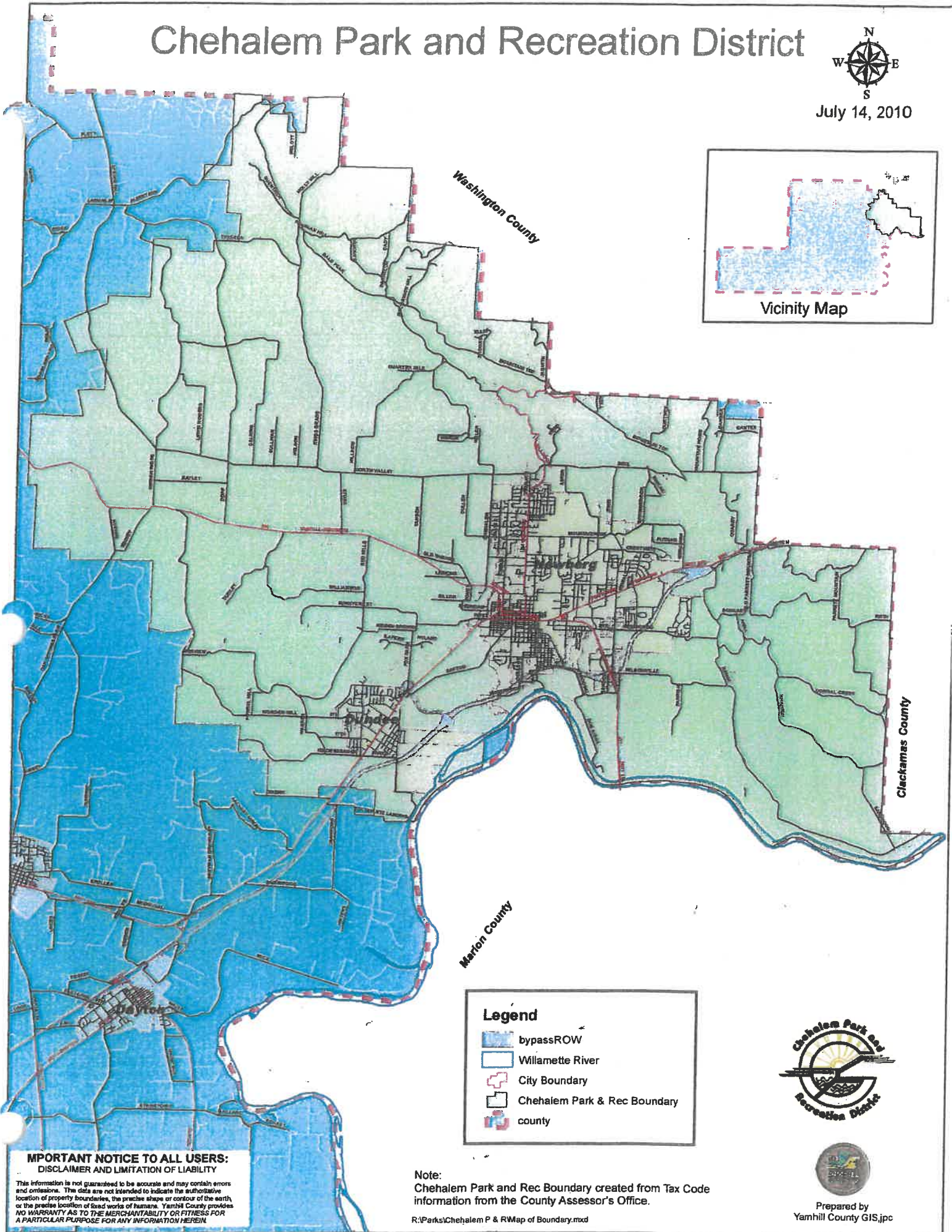
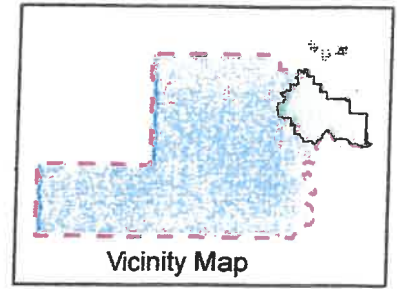
GENERAL FUND WHERE DOES \$ COME FM	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF
	1975-76	REVENUE	1974-75	REVENUE	1973-74	REVENUE	1972-73	REVENUE	1971-72	REVENUE	1970-71	REVENUE	1975-76	REVENUE	1974-75	REVENUE
TAXES	\$ 173,509	64%	\$ 164,943	76%	\$ 130,661	77%	\$ 85,436	68%	\$ 77,805	64%	\$ 55,996	59%	\$ 173,509	64%	\$ 164,943	76%
FEES, CHARGES, INTEREST	\$ 52,080	19%	\$ 38,283	18%	\$ 35,977	21%	\$ 41,189	33%	\$ 39,067	32%	\$ 36,677	39%	\$ 52,080	19%	\$ 38,283	18%
LOANS & ADJUSTMENTS	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
BEGINNING BALANCES	\$ 44,286	16%	\$ 12,464	6%	\$ 3,847	2%	\$ (95)	0%	\$ 4,540	4%	\$ 2,462	3%	\$ 44,286	16%	\$ 12,464	6%
GRAND TOTAL REVENUE	\$ 269,875	100%	\$ 215,690	100%	\$ 170,485	100%	\$ 126,530	100%	\$ 121,412	100%	\$ 95,135	100%	\$ 269,875	100%	\$ 215,690	100%
GENERAL FUND																
WHERE DOES MONEY GO																
BASIC SERVICE	\$ 98,165	48% COST	\$ 77,611	45% COST	\$ 69,736	44% COST	\$ 49,387	40% COST	\$ 43,002	35% COST	\$ 31,481	35% COST	\$ 98,165	48% COST	\$ 77,611	45% COST
SPECIAL SERVICE	\$ 93,971	46% COST	\$ 81,851	48% COST	\$ 86,383	55% COST	\$ 70,549	58% COST	\$ 75,076	62% COST	\$ 56,528	63% COST	\$ 93,971	46% COST	\$ 81,851	48% COST
CAPITAL OUTLAY	\$ 12,414	6% COST	\$ 11,941	7% COST	\$ 2,105	1% COST	\$ 2,652	2% COST	\$ 3,430	3% COST	\$ 2,402	3% COST	\$ 12,414	6% COST	\$ 11,941	7% COST
DEBT SERVICE	\$ -	0% COST	\$ -	0% COST	\$ -	0% COST	\$ -	0% COST	\$ -	0% COST	\$ -	0% COST	\$ -	0% COST	\$ -	0% COST
CONTINGENCY	\$ -	0% COST	\$ -	0% COST	\$ -	0% COST	\$ -	0% COST	\$ -	0% COST	\$ -	0% COST	\$ -	0% COST	\$ -	0% COST
GRAND TOTAL EXPEND	\$ 204,550	100%	\$ 171,403	100%	\$ 158,224	100%	\$ 122,588	100%	\$ 121,508	100%	\$ 90,411	100%	\$ 204,550	100%	\$ 171,403	100%

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Chehalem Park and Recreation District



July 14, 2010



Legend

- bypassROW
- Willamette River
- City Boundary
- Chehalem Park & Rec Boundary
- county



Prepared by Yamhill County GIS,jpc

IMPORTANT NOTICE TO ALL USERS:
DISCLAIMER AND LIMITATION OF LIABILITY
 This information is not guaranteed to be accurate and may contain errors and omissions. The data are not intended to indicate the authoritative location of property boundaries, the precise shape or contour of the earth, or the precise location of fixed works of humans. Yamhill County provides NO WARRANTY AS TO THE MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE FOR ANY INFORMATION HEREIN.

Note:
 Chehalem Park and Rec Boundary created from Tax Code information from the County Assessor's Office.

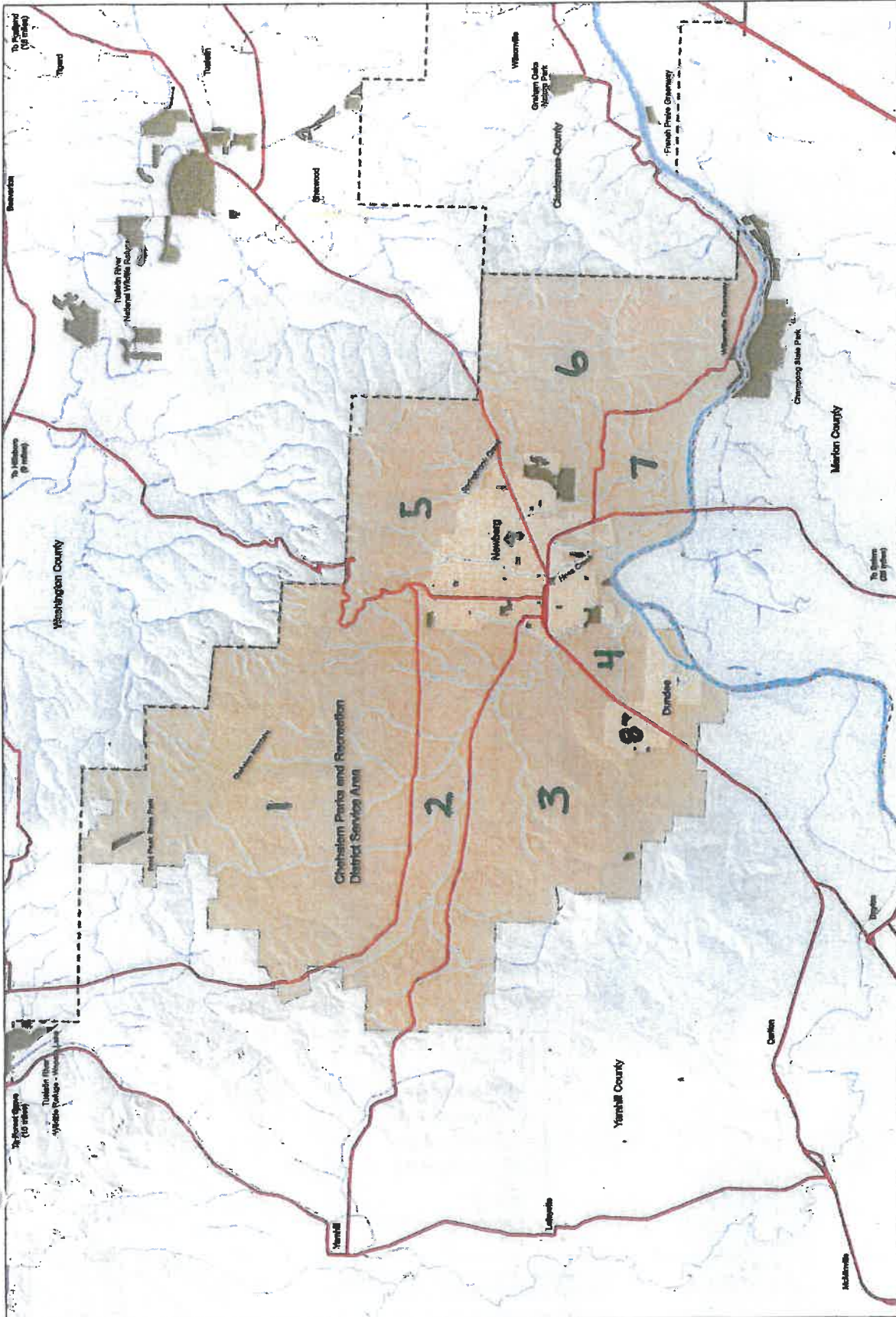
R:\Parks\Chehalem P & RW Map of Boundary.mxd

CHEHALEM PARK AND RECREATION DISTRICT
 MAP OF ZONES

LEGEND

- Park
- Highway
- Water Body
- County Boundary
- City Boundary
- CRS Service Area

175 N



CHEHALEM PARK AND RECREATION DISTRICT HISTORY

In spring of 1963 Walter Jaquith leads a group of local club and organization leaders through a series of meetings to explore how to meet the growing recreation needs of the community. Meetings were held in Superintendent of School's office, Loren Douglas. Howard Turpenning, Director of the Tualatin Hills Park and Recreation District and representatives from Willamalane Park and Recreation District were invited to speak to the local group.

At this time a summer recreation organization of sorts existed, funded by donations, offering a baseball program for boys and a playground program for small youngster in City Parks. It was Jaquith's notion that something larger should be correlated to serve an obviously getting-ready-to-grow community and that planning was needed done to meet the growing recreation need.

The group of 35 or so met several times and settled down to regular meetings with an active nucleus of about 10 interested people, who began to plan with the concept of forming a Park and Recreation District. David Talbot, State Recreation Director from the State Highway Department, was of particular help. The group believed a District should be formed to help provide greenways year round, recreation, parks, open areas; To conduct a study for building a covered swimming pool, and to provide leadership for all this.

On June 21, 1965, the concept of the District went to the voters, who balloted the District into existence and elected five Board members to guide it. The City of Dundee, as its boundaries existed in 1965, refused to commit itself one way or the other as to approval of the District and was therefore excluded from the District. Elected to the original Board were Glen Benedict, Toni Crater, Leonard Attrell, Walter Jaquith and Ernie Leffler. At the formation and election of Board members no provision was made for funding. Thus a Budget Committee was selected: Andy Anderson, Dale Halm, Chancy Gettman, Harry Wilder and Don Landauer. The Board and Budget members worked out an operation budget and submitted a tax base to the voters on May 24, 1966. The initial attempt was defeated, On November 8, 1966 another election was presented with success. The first budget was for \$48,500.00.

On July 1, 1967, the District became operational. The first District office was at 110 W. First Street, in the back part of the Chamber of Commerce office. Frank H. McCoy, newly graduated from the University of Oregon, was selected as the first Superintendent.

The following is the History of the District in chronological order.

History Highlights

1963 - Walter Jaquith leads a group of local club and organization leaders through a series of meetings to explore how to meet the growing recreation needs of the community.

June 21, 1965 - Voters approve the formation of the Chehalem Park and Recreation District and elect five board members – Glen Benedict, Toni Crater, Leonard Atrell, Walter Jaquith and Ernie Leffler. The board selects a budget committee.

May 24, 1966 - Voters defeat a proposal for a tax base to operate the district.

Nov. 8, 1966 - Voters approve a tax base of \$48,500 in order to operate the new park and recreation district.

July 1, 1967 - CPRD becomes operational. Frank H. McCoy is hired as superintendent.

1967 - Bonnie Benedict Preschool opens and childcare becomes the first activity program of CPRD, as well as the first preschool in Newberg, serving 4-year-olds and children of kindergarten age.

1967 - CPRD signs a 25-year lease with the City of Newberg operate an outdoor pool and parks.

1967 - The estate of Elizabeth McBroom donates 1.5 acres on the west edge of town on Chehalem Creek.

1967 - Neva Crabtree donates 12.5 acres northwest of Dundee to Yamhill County.

1968 - CPRD expands its childcare program to include 3-year-olds.

April 1969 - CPRD purchases the Presbyterian Church for \$15,000 and transforms it into the Recreation Center.

Oct. 1969 - Voters approve a \$572,000 bond for the construction of an indoor swimming pool facility, Chehalem Aquatic Center.

1969 - Rene M. Moyer is hired as superintendent.

April 1970 - Construction begins on the aquatics center.

Dec. 20, 1970 - Chehalem Aquatics Center opens. CPRD Administration Offices move into this building. Babe Nicklous Park is developed with an LCDC grant for \$37,500.

1971 - Voters approve a three-year serial levy to operate the Aquatics Center.

1974 - Voters approve a second three-year serial levy to operate the Aquatics Center.

1968 - 1971 - Crabtree Park is improved through a \$10,000 grant from LCDC.

Jan. 1971 - Superintendent Jimmy M. Kesey is hired.

Feb. 1972 - CPRD sells the Recreation Center to First Federal Savings and Loan for \$37,500 and purchases the Assembly of God Church for \$37,500.

1972 - CPRD purchases 28.5 acres for Ewing Young Historical Park through a LCDC grant and several donations, totaling \$45,500.

Jan. 1977 - Jere S. Jackson is hired as superintendent.

1977-78 - Development continues on Hoover Park, Memorial Park, Babe Nicklous Pool Park and Crabtree Park thanks to matching Land and Water Conservations Fund grants.

May 1979 - CPRD purchases approximately five acres adjacent to Jaquith Park, thanks to a \$76,000 Land and Water Conservation Fund grant.

June 1979 - Jaquith Park is dedicated. An EDA grant contributes \$330,000 for its development. Senator Mark Hatfield attends.

Fall 1979 - Voters defeat a \$3,950,000 bond for park, sports fields and facilities acquisition and development.

1979 - City of Dundee votes to annex a portion to CPRD.

Aug. 1982 - Voters approve a three-year tax rate serial levy.

1984 - Don Clements is hired as superintendent.

1985 - Voters approve a second three-year tax rate serial levy.

1987 - Jack and Winona Billick donate property adjacent to Dundee Park. Development begins on Dundee/Billick Park.

1987 - Development of Jaquith Park ballfields begins.

May 1988 - Voters defeat a tax base levy.

June 1988 - Voters approve a three-year tax rate serial levy.

June 1990 - Construction of tennis courts at Jaquith Park begin, thanks to a state grant.

May 1991 - Voters approve a second tax base levy.

1993 - CPRD purchases property for the development of a senior center and an adjacent adult sports complex.

1993 - Smurfitt Newsprint donates land adjacent to Ewing Young Historical Park.

1995 - The Adult Enrichment Center (AKA Chehalem Senior Center) opens.

1995 - CPRD purchases 189 acres for the construction of a public golf course.

1996 - Buckley Park opens.

1997 - Chehalem Armory opens. Property is acquired for Friends' Park.

1998 - Dundee River Park and Tom Gail Park are added.

1999 - Luis and Mary Brillas Park property agreement is entered into.

2000 - Falcon Crest Park is added.

2000 - Dundee Billick Park

2002 - Oak Knoll Tot Lot Park opens.

2002 - CPRD Administrative Office relocates and opens on S. Elliott Road, and CPRD provides space for FISH to operate in this plaza.

2004 - Gladys Park opens.

2005 - Chehalem Glenn Golf course opens.

2014 - Voters pass a bond of approximately \$20 million to construct and renovate Chehalem Aquatics and Fitness Center.

2015 - CPRD acquires Bob and Crystal Rilee Park property from Crystal Dawn Smith Rilee Foundation (more than 300 acres) in a combination of legacy donation (approx. \$6 million) plus outright property purchase.

Feb. 2017 - Longtime Dundee resident Janis Sander bequeaths her family farm property to CPRD in a legacy donation, to become Sander Estate (6.7 acres, appraisal value. \$1,145,00).

May 2018 - Chehalem Aquatic and Fitness Center open new aquatics center, featuring Jim McMaster Competition Pool and Lynne Patrick Meeting Room. Read detailed history [here](#).

Feb. 18, 2019 (Presidents' Day) - Mark Martin Fitness Area opens inside Chehalem Aquatic and Fitness Center.

Nov. 2020 - Friends' Park opens.

2022 - City of Dundee conditionally approves the master plan for Sander Estate.

HISTORY OF BOARD OF DIRECTORS

NAME	SERVED	YEARS	TERMS	REPLACED
Walter Jaquith*	1965 - 1967	2	1	
Glenn Benedict*	1965 - 1967	2	1	
Ernie Leffler*	1965 - 1969	4	1	
Antonia Crater*	1965 - 1981	16	4	
Leonard Attrell*	1965 - 1983	18	5	
John Chipley	1967 - 1969	2	1	
Dave Halm	1967 - 1975	8	2	
Neva Crabtree	1969 - 1981	12	4	
Ron Staples	1970 - 1972	2	1	
Dave Paxton	1972 - 1975	4	1	
David Bauer	1974 - 1978	4	1	
William LeMaster	1976 - 1981	5	2	
Lewis Goslin	1977 - 1979	2	1	
Paul McCartney	1979 - 1983	4	1	
Mike McBride**	1981 - 2017	36	9	
Bart Murdock	1981 - 1985	4	1	
Sharon Hatfield	1981 - 1985	4	1	
Nina Waters	1983 - 1985	2	1	
David Anderson	1983 - 1987	4	1	
Rodney Stevens	1985 - 1987	2	1	
Don Waddell	1985 - 2003	18	4	
Donna McCain	1985 - 2009	24	6	
Bart Murdock	1987 - 1995	8	2	
John Brittan	1987 - 1991	4	1	
Don Loving	1991 - Present			
Darlene Andreas	1995 - 2002	7	2	
Larry Anderson	2002 - 2004	7	2	
Todd Saunders	2003 - 2005	2	1	
Mike Ragsdale	2008 - 2021	13	4	Keith Bearden
Deona Twenge	2009 - 2011	2	1	
Peter Siderius	2012 - 2021	9	2	
Bart Rierson	2014 - Present			
Lisa Rogers	2017 - Present			
Jim McMaster	2021 - Present			
Gayle Bizeau	2021 - Present			

*Denotes original Directors who were elected to form Chehalem Park and Recreation District
 **Honoraria Board Member for Life.

HISTOR OF SUPERINTENDENT

<u>DATE HIRED</u>	<u>YEARS SERVED</u>	<u>NAME OF SUPERINTENDENT</u>
July 1967	1.5	Frank H. McCoy
January 1969	3	Rene M. Moyee
January 1972	5.5	Jimmy M. Kesey
May 1977	8.2	Jere S. Jackson
July 1985	37	W. Don Clements

HISTORY OF DISTRICT ACREAGE

THE SIXTIES

YEAR	DESCRIPTION	ACREAGE
66-67	Broom Property Donated	3.0
67-68	Crabtree Park Donated-Leased Hoover, Scott Leavitt & Memorial from City of Newberg	26.0
69-70	Community Center No 1. Purchased Babe Nicklous Park addition 1 (Perkins Property – Pool Park)	31.0

THE SEVENTIES

YEAR	DESCRIPTION	ACREAGE
70-71	Pool Built	31.0
71-72	Purchased Community Center No 2	31.0
75-76	Spring Meadow Park	34.5
76-77	N. College Park	35.5
77-78	Ewing Young Park addition 1	65.5
78-79	Jaquith Park addition 1	70.9
79-80	Jaquith Park addition 2	75.7

THE EIGHTIES

YEAR	DESCRIPTION	ACREAGE
83-84	Jaquith Park addition 3 & 4. Babe Nicklous park addition 2	80.3
86-88	Dundee Billick Park addition 1 & 2	90.7

THE NINETIES

YEAR	DESCRIPTION	ACREAGE
91-92	Jaquith Park addition 5	91.2
92-93	Ewing Young addition 3	107.1
93-94	Crater Park	125.1
94-95	Fernwood Property golf course	314.1
95-96	Buckley Park	315.1
96-97	Armory, Central, Friends Park	329.1
97-98	Dundee River Park, Gail Park	337.4
98-99	Luis Brillas Park	355.4
99-00	Dundee Falcon Crest & Arrowhead	359.4
# Open Spaces and Drainage areas added in the 90's		389.4

2000 - PRESENT

YEAR	DESCRIPTION	ACREAGE
00-01	Dundee City Park	404.4
01-02	Oak Knoll, Memorial Tree Farm	493.9
02-03	Administrative Offices	495.4
03-04	Gladys, Oak & Werth Property	580.4
06-07	River Park	670.4
07-08	Dundee Park Land	678.4
08-09	Newberg Park Land	688.4
14-15	Riley Park	1008.4

HISTORY OF DISTRICT ACREAGE SUMMARY

YEAR	DESCRIPTION	ACREAGE
Summary:	The Sixties	31.0
	The Seventies	44.7
	The Eighties	15.0
	The Nineties	298.7
	The 2000	299.0
	The 2010	320.0
Total		1008.4

HISTOR OF BUILDING SQUARE FOOT

THE SIXTIES

YEAR	DESCRIPTION	SQ FT
67-68	In Lease Scout House in Memorial Park, Pool Building	2,756
68-69	Community Center 1	10,186

THE SEVENTIES

YEAR	DESCRIPTION	SQ FT
70-71	Aquatic Center	30,626
71-72	Community Center 2 replaces Community Center 1	30,626

THE EIGHTIES

YEAR	DESCRIPTION	SQ FT
73-93	The District added no new buildings	-0-

THE NINETIES

YEAR	DESCRIPTION	SQ FT
94-95	Senior Center	37,388
96-97	Armory, Central	97,442

The District added several residents. Due to not being public not included.

NEW ERA 2000 - PRESENT

YEAR	DESCRIPTION	SQ FT
02-03	Administrative Offices	114,902
04-05	Golf Course Buildings	123,102
06-07	McKern House	124,904
06-07	Golf Course Storage	127,754
17-18	Sander House and Barn	132,764
17-18	New pool	174,754

SUMMARY

YEAR	DESCRIPTION	SQ FT
:	The Sixties	12,942
	The Seventies	17,684
	The Eighties	-0-
	The Nineties	66,802
	New 2000	77,310

HISTORY OF PLAYGROUND DEVELOPMENT

THE SIXTIES

YEAR	DESCRIPTION	NO
65-66	Memorial Park (was cities only playground)	1
68-69	Scott Leavitt	2

THE SEVENTIES

YEAR	DESCRIPTION	NO
70-71	Pool Park renamed (Babe Nicklous)	3
71-72	Crabtree	4
76-77	College Park	5
77-78	Jaquith Park	6

THE EIGHTIES

YEAR	DESCRIPTION	NO
85-86	Dundee/Billick Park	7

THE NINETIES

YEAR	DESCRIPTION	NO
93-94	Replaced Pool and College Park Playgrounds	7
94-95	Replaced Jacquith Playground added 2 nd to Dundee Billick	8
95-96	Replaced Memorial added Spring Meadow	9
96-97	Replaced Scott Leavitt added Crater	10
99-00	Buckley Park	11

The District assisted elementary schools in development of playgrounds.

THE NEW ERA 2000 - PRESENT

YEAR	DESCRIPTION	NO
00-01	Replaced Crabtree added Ewing Young	12
01-02	Oak Knoll, Armory & Falcon Crest	14
03-04	Gladys Park	15
04-05	Oaks Park	16
05-06	Central Park	17
06-07	Tom Gail Park	18
08-09	Hoover Park	19
10-11	Shadd Park	20
18-10	Friends Park	21

The District assisted elementary schools in development of playgrounds.

YEAR	DESCRIPTION	NO
Summary:	The Sixties	2
	The Seventies	4
	The Eighties	1
	The Nineties	4
	The 2000	9
	The 2010	3

HISTORY OF SPORTS COMPLEX, FIELDS AND COURT DEVELOPMENT

THE SIXTIES

The only athletic fields and courts were at schools. There was one outdoor pool.

THE SEVENTIES

YEAR	DESCRIPTION	NO
71-72	Aquatic Center	1
76-77	College Park 1 outdoor court	2
77-78	Jaquith Park 1 outdoor court	3

The only athletic fields were at schools.

THE EIGHTIES

YEAR	DESCRIPTION	NO
85-86	Billick Dundee Park (2 fields, 1 outdoor court, 2 tennis courts)	8

The only adult athletic fields were at schools. The District developed fields at the schools.

THE NINETIES

YEAR	DESCRIPTION	NO
90-91	Jaquith Park Sports Complex (4 fields)	12
93-94	Jaquith Park Tennis Courts (4)	17
	Babe Nicklous Park outdoor court (1)	18
95-96	Spring Meadow Outdoor court (1)	23
96-97	Scott Leavitt Outdoor court (1)	24
	Crater Fields (4 adult fields)	24
98-99	Buckley outdoor court (1)	24

The district assisted and borrowed funds to construct the stadium at the High School.

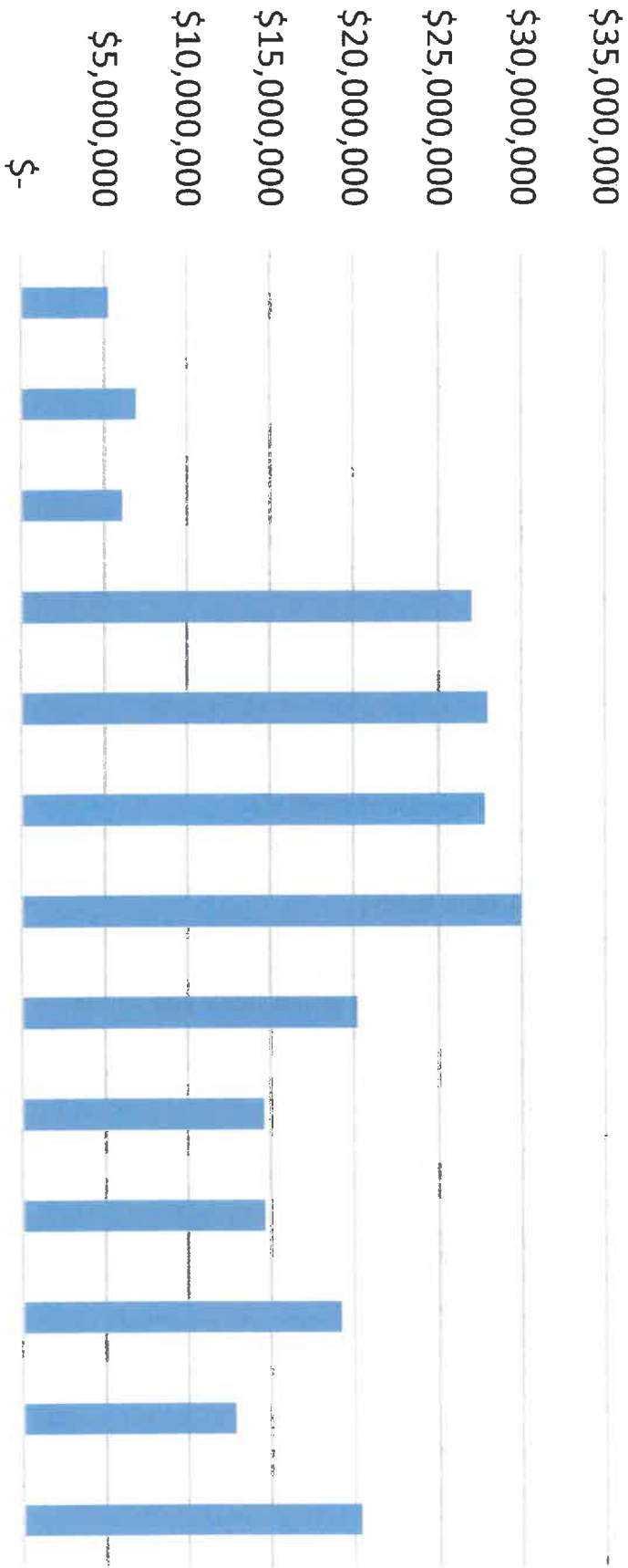
The district assisted GFC in development of sports fields and courts.

THE NEW ERA 2000 - PRESENT

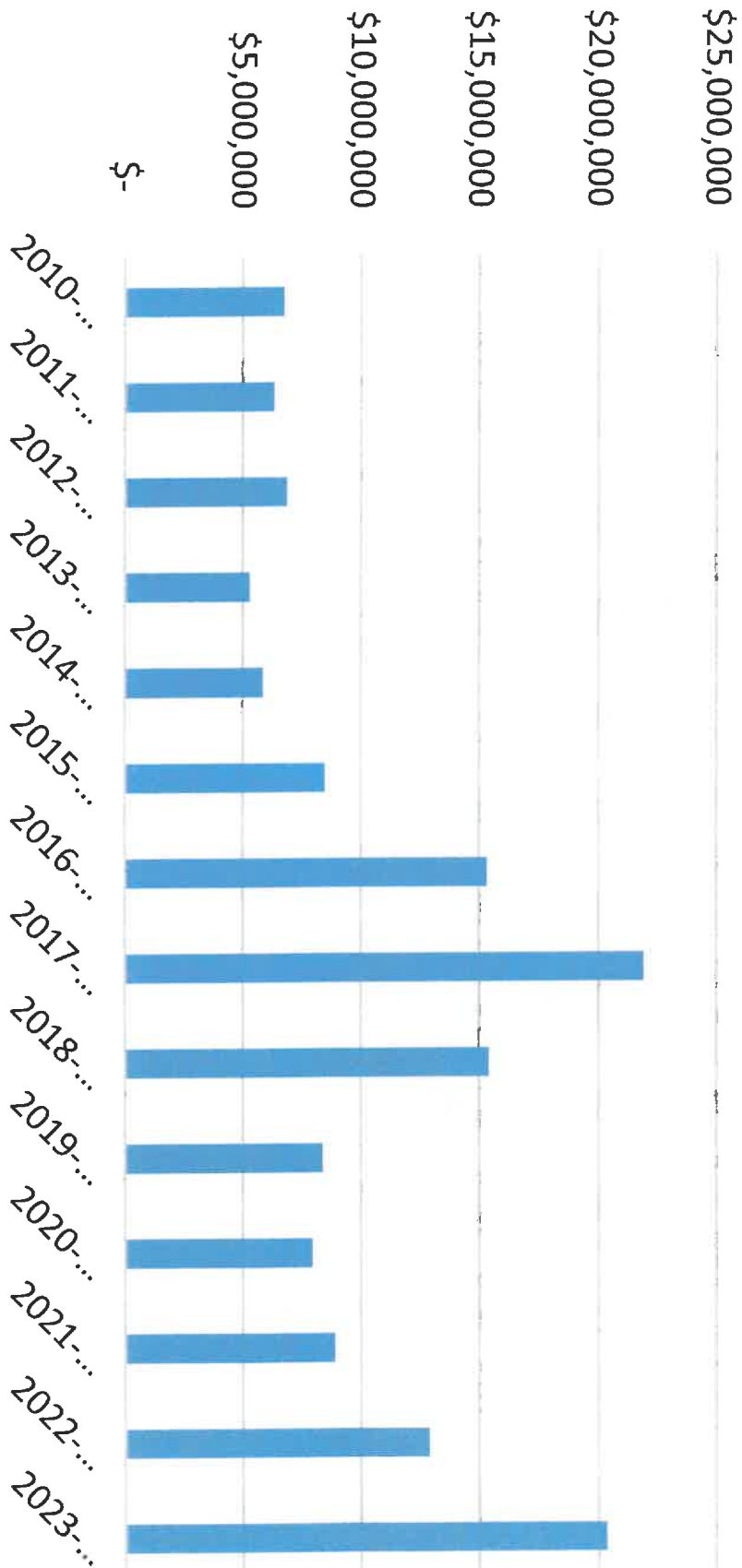
00-01	BMX Track	25
01-02	Skate Park	26
03-04	Gladys Outdoor court (1)	27
04-05	Golf Course	28
06-07	Tom Gail Outdoor Court (1)	29
06-07	Tom Gail Soccer Field (1)	30
10-11	Fortune Park Outdoor Court (1)	31
18-19	Aquatic and Fitness Center	32

YEAR	DESCRIPTION	NO
Summary:	The Sixties	1*
	The Seventies	3
	The Eighties	5
	The Nineties	16
	The Two-thousands	8

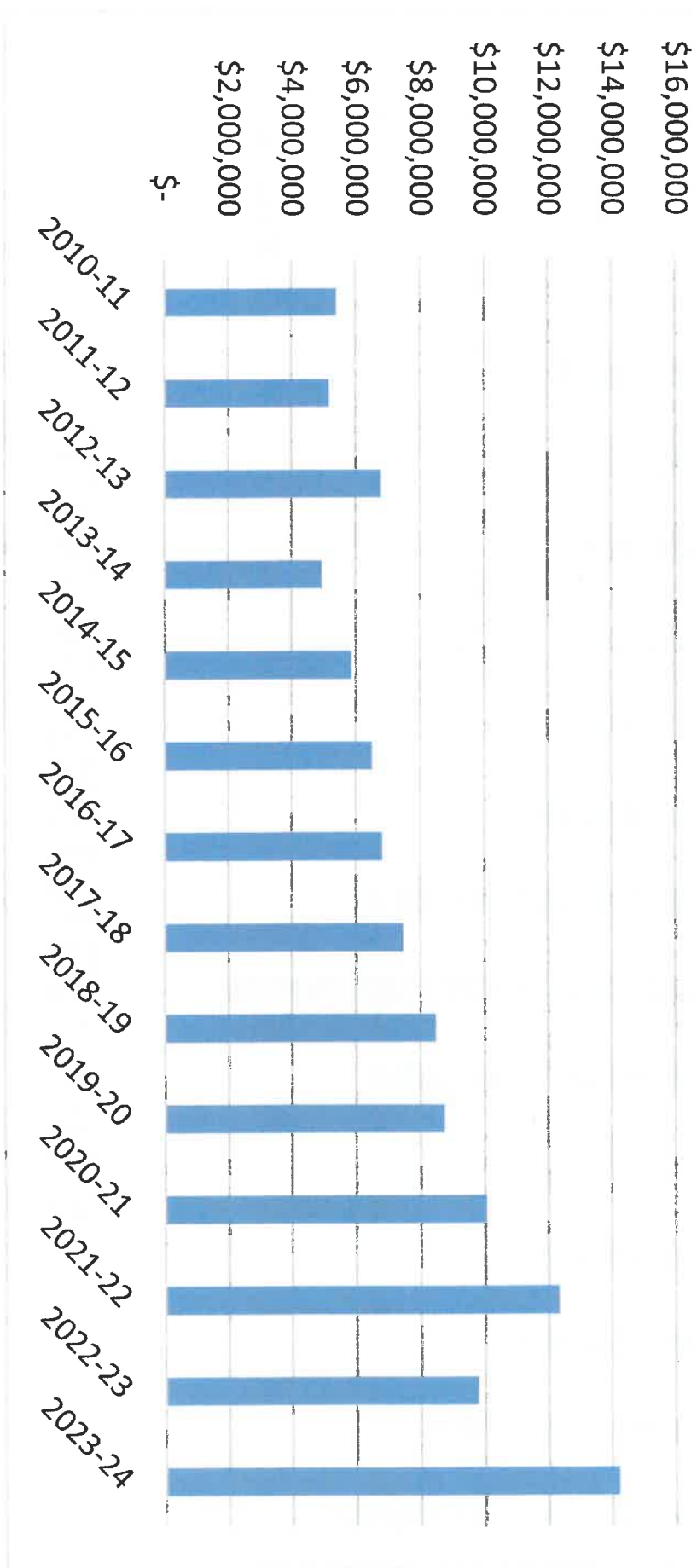
ALL FUND REVENUE



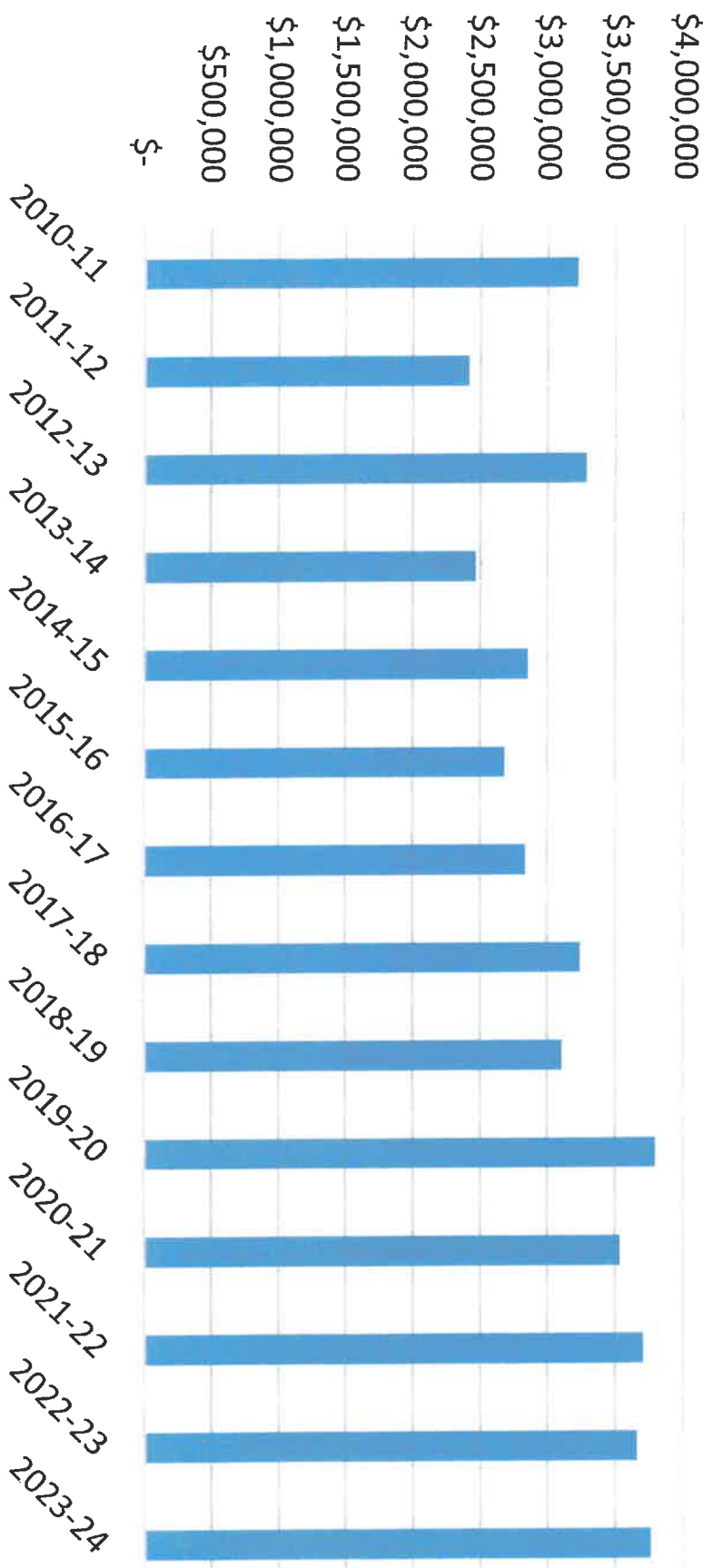
ALL FUND EXPENDITURES



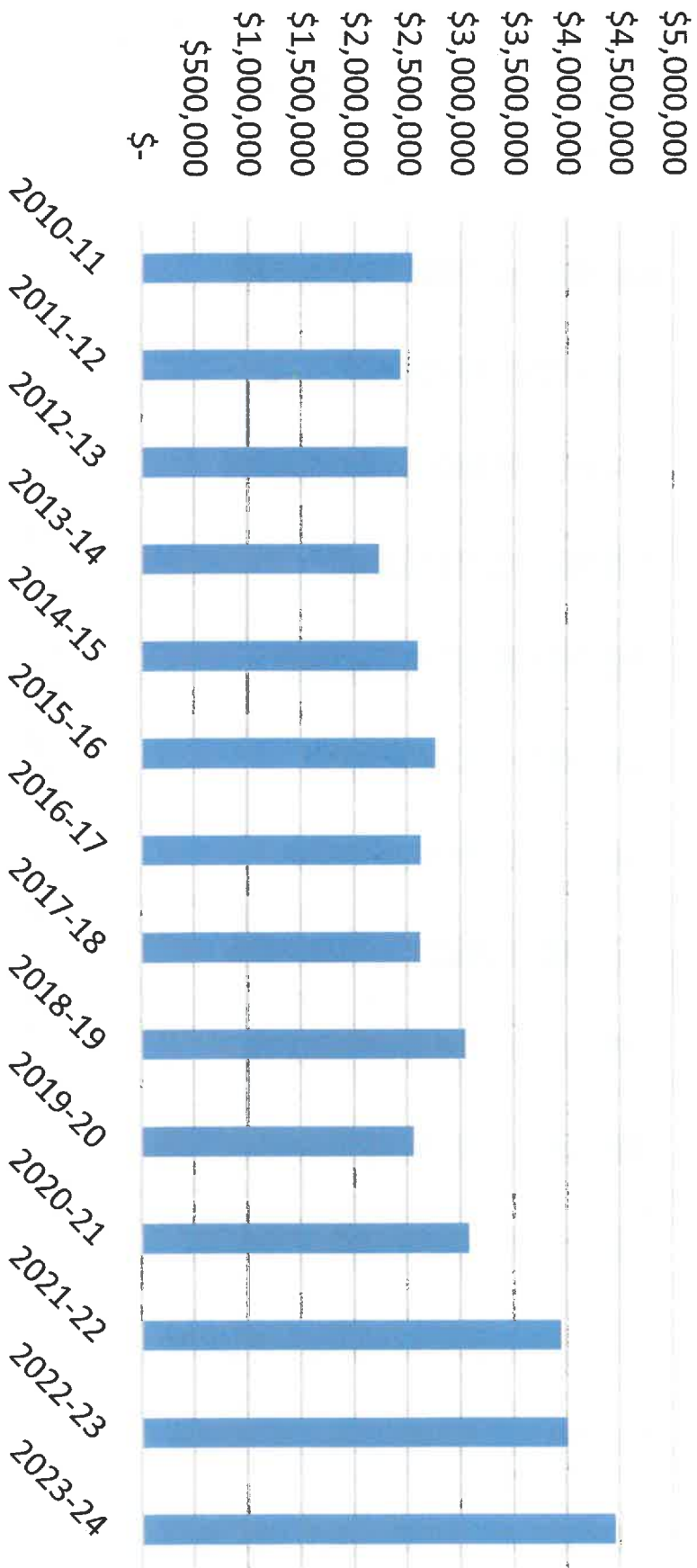
GENERAL FUND REVENUE



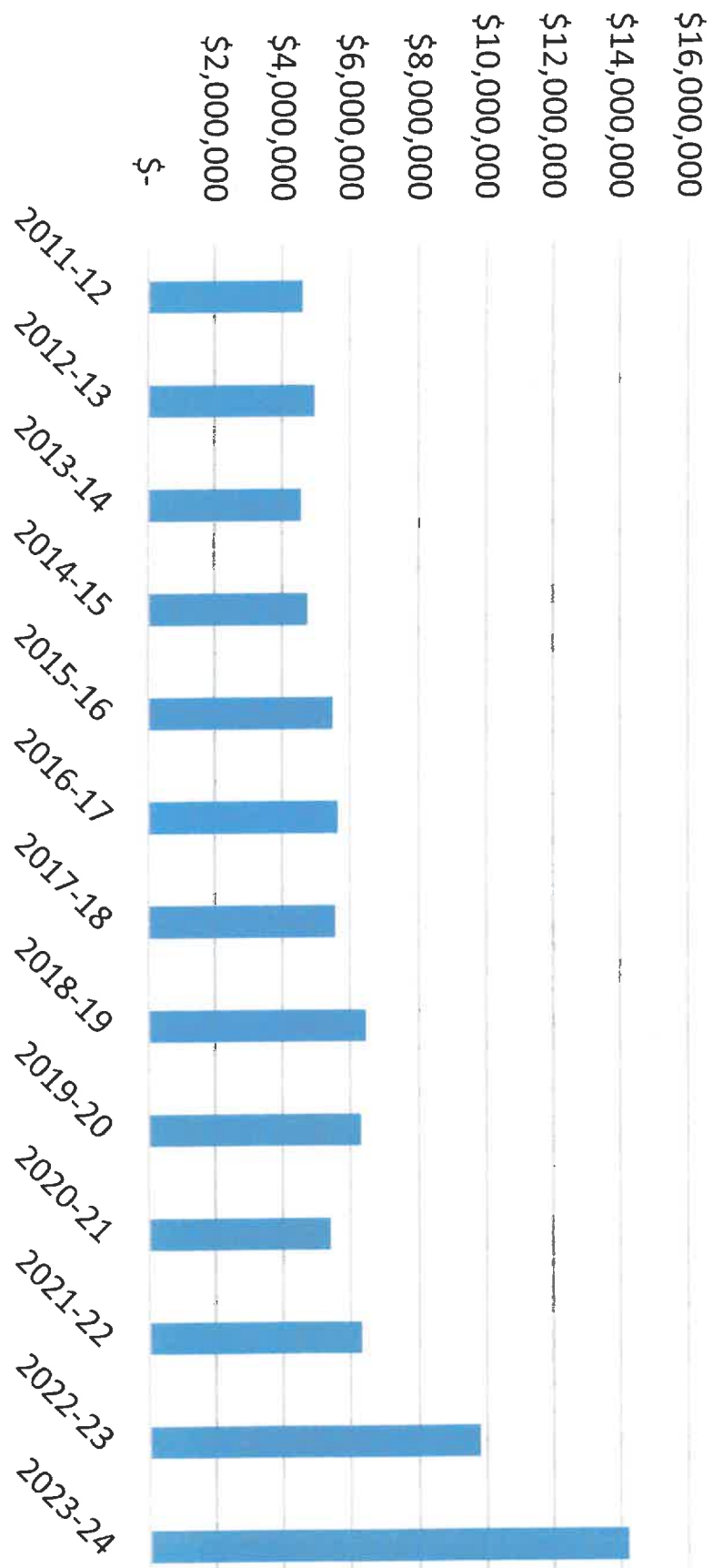
BASIC SERVICE REVENUE



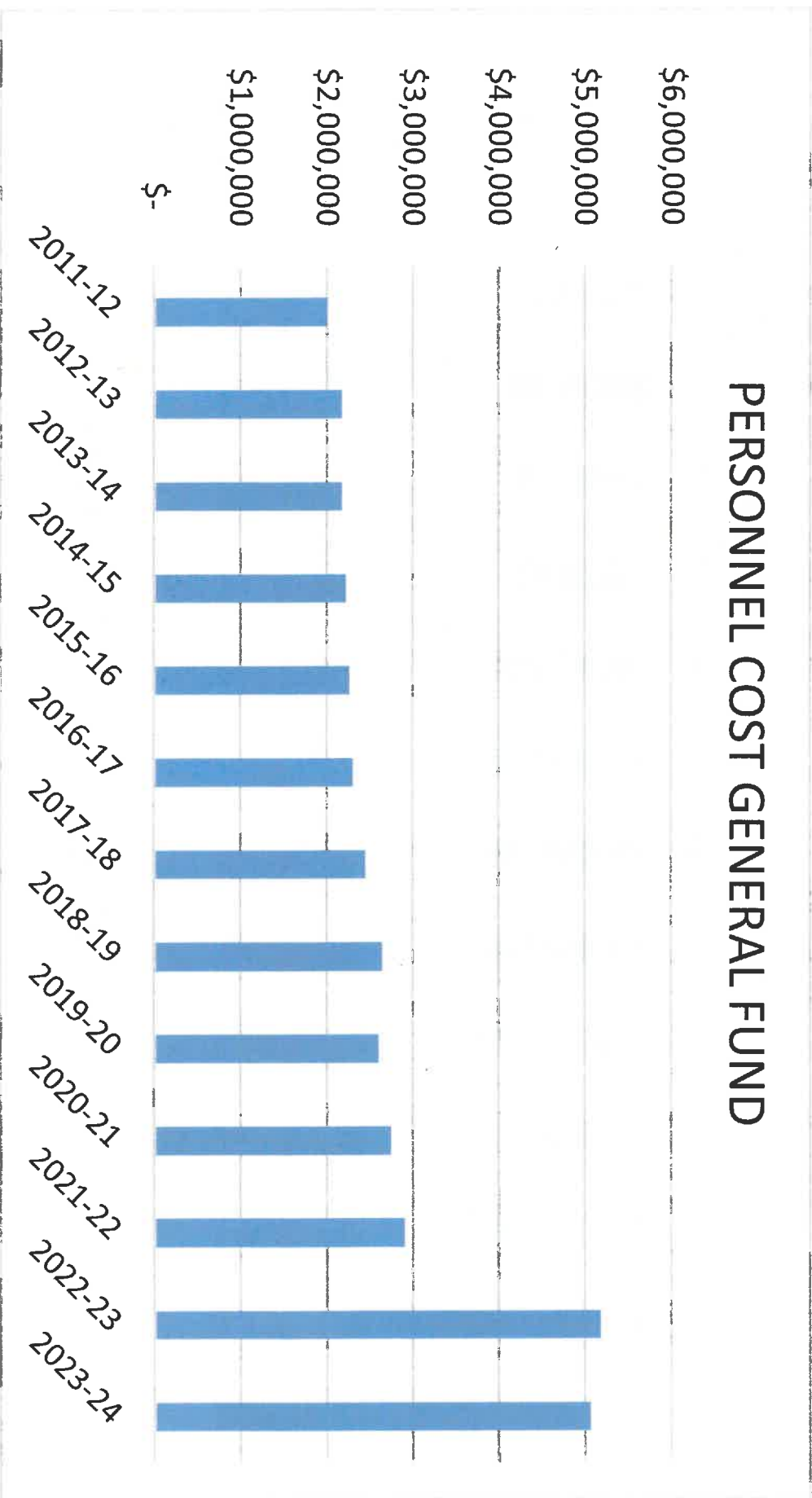
SPECIAL SERVICE REVENUE



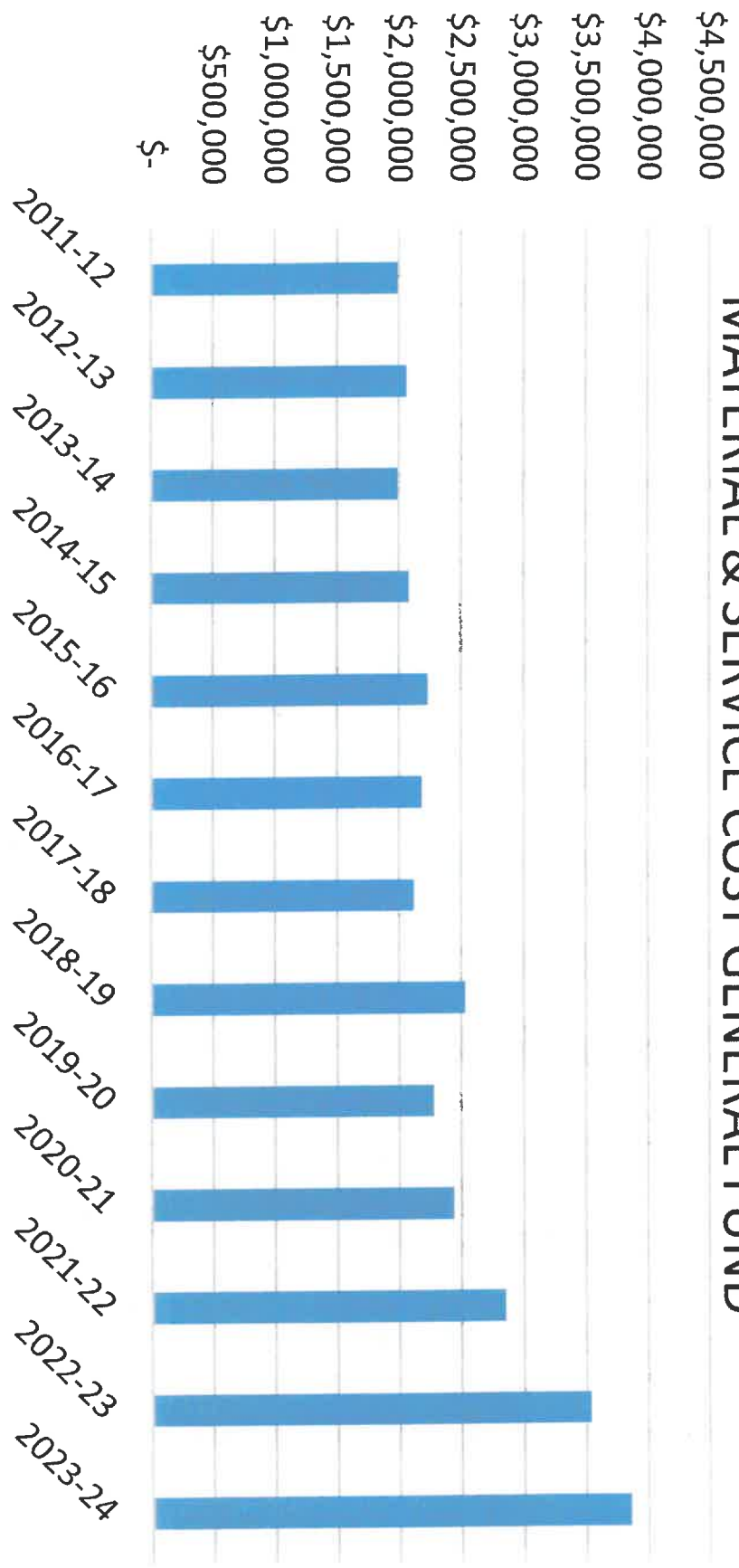
GENERAL FUND EXPENDITURES



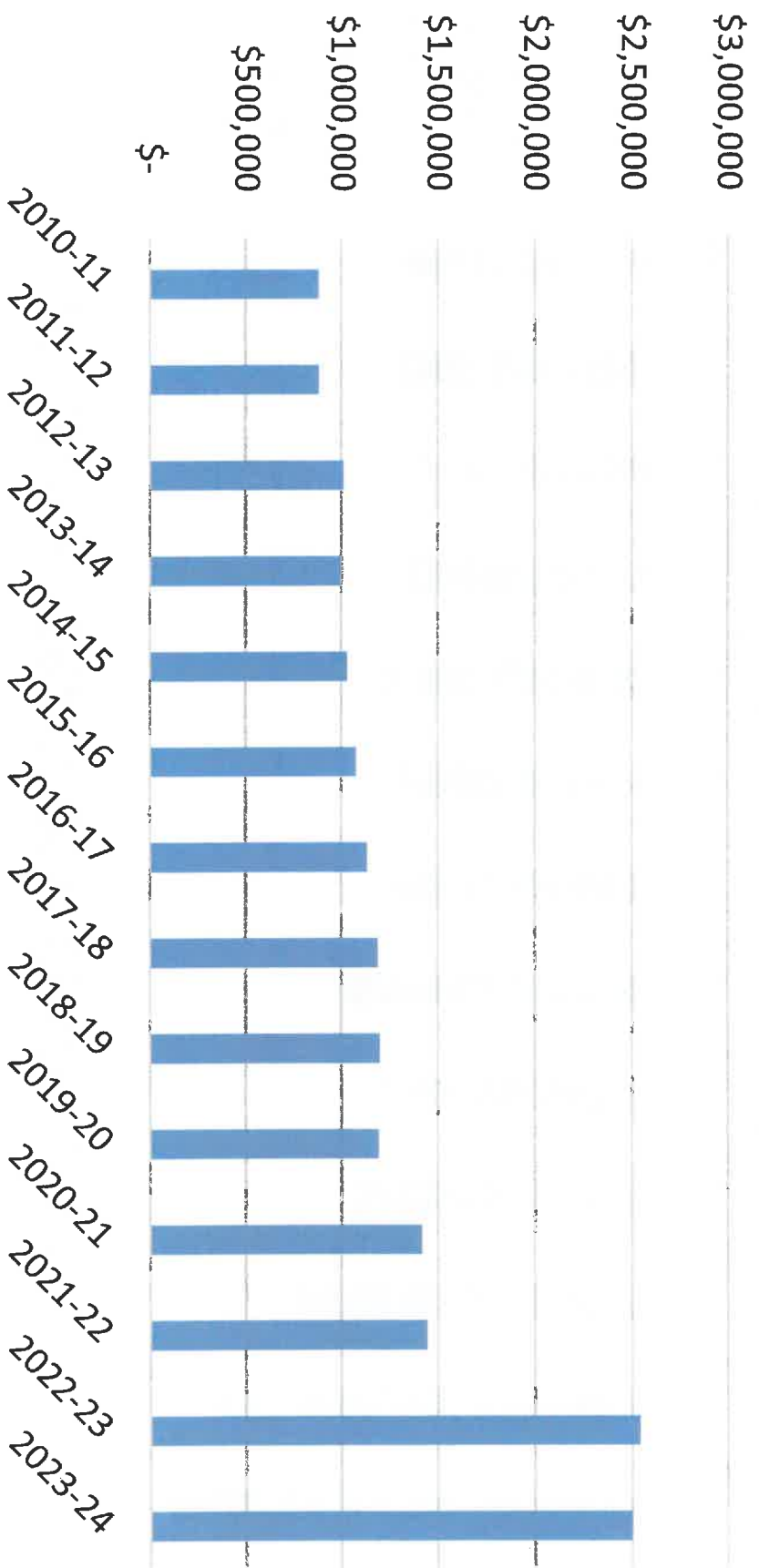
PERSONNEL COST GENERAL FUND



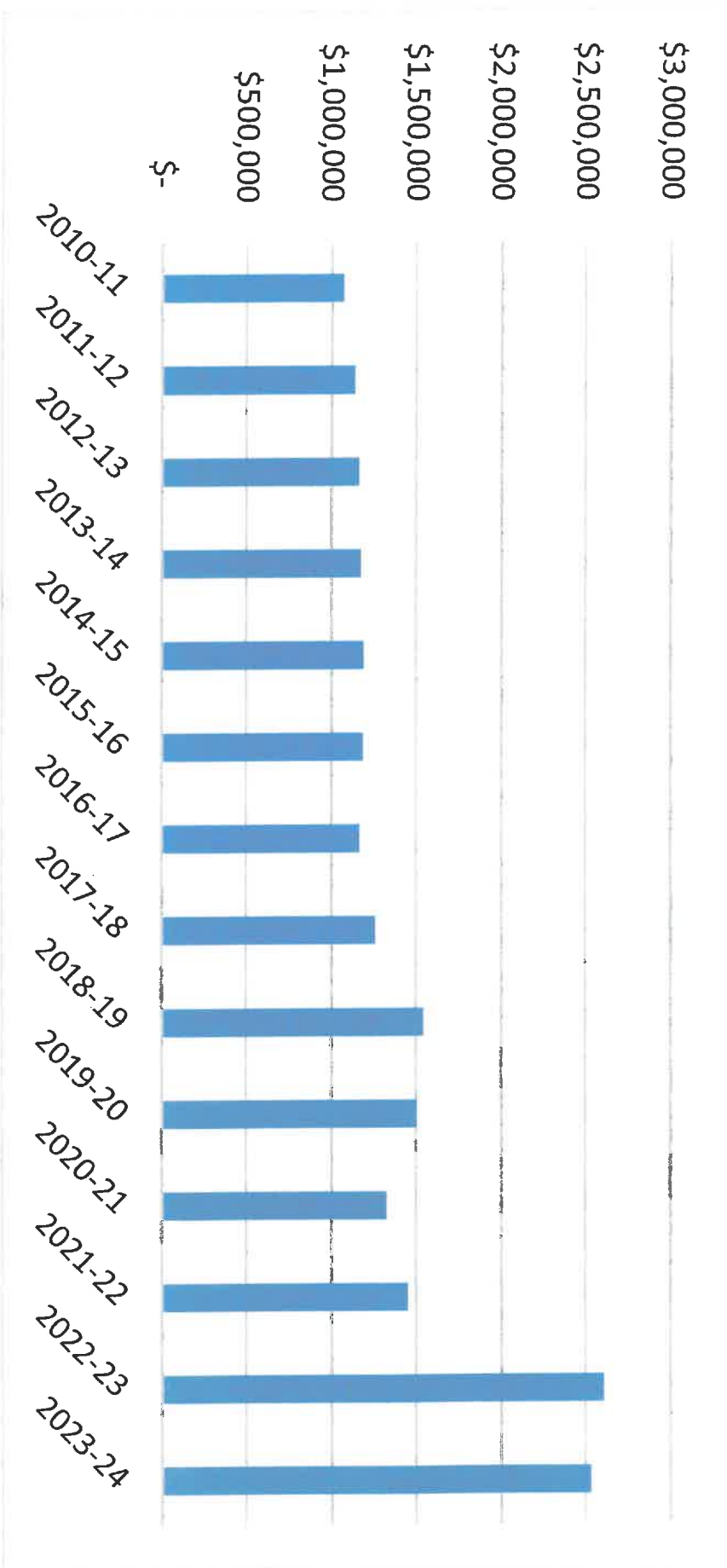
MATERIAL & SERVICE COST GENERAL FUND



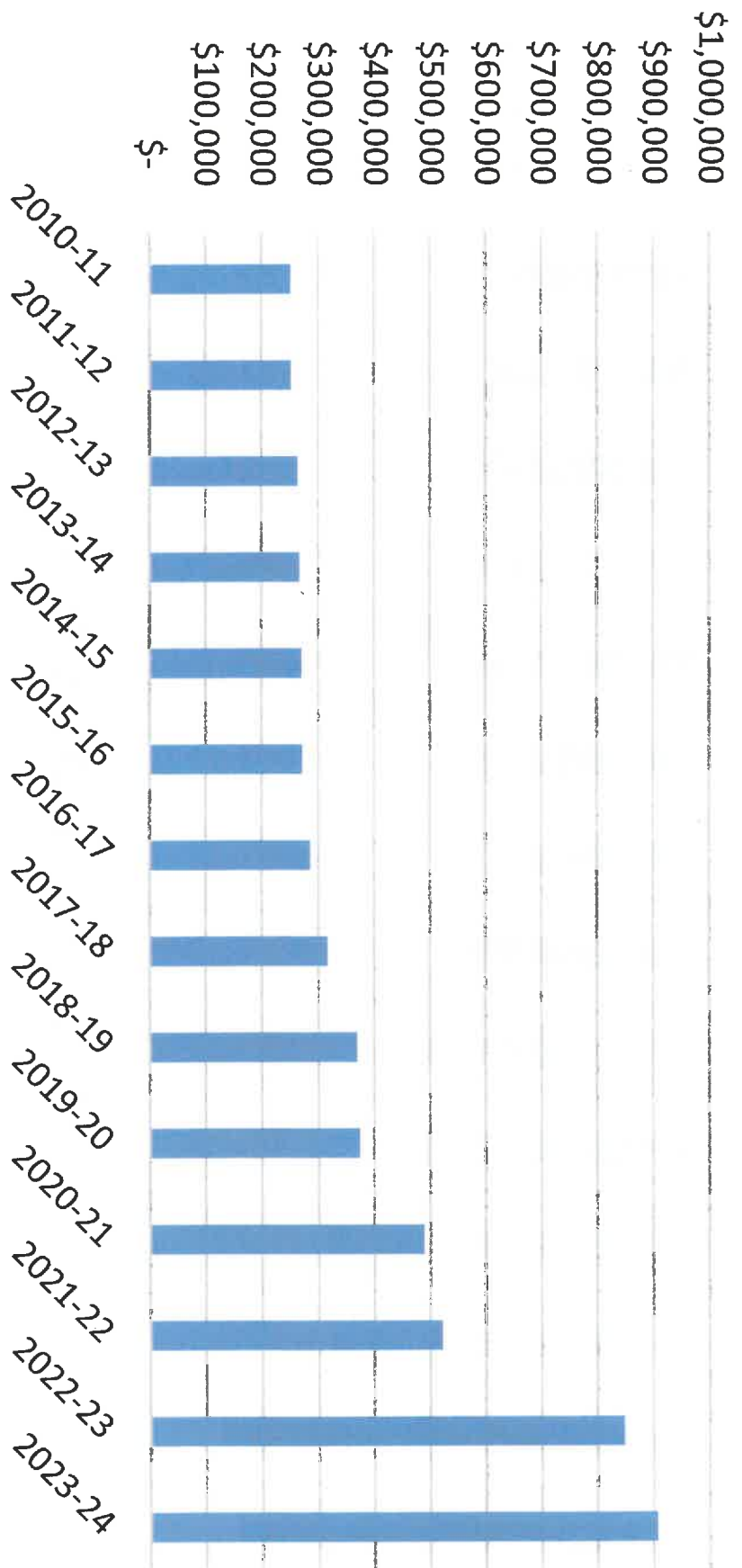
BASIC SERVICE PERSONNEL



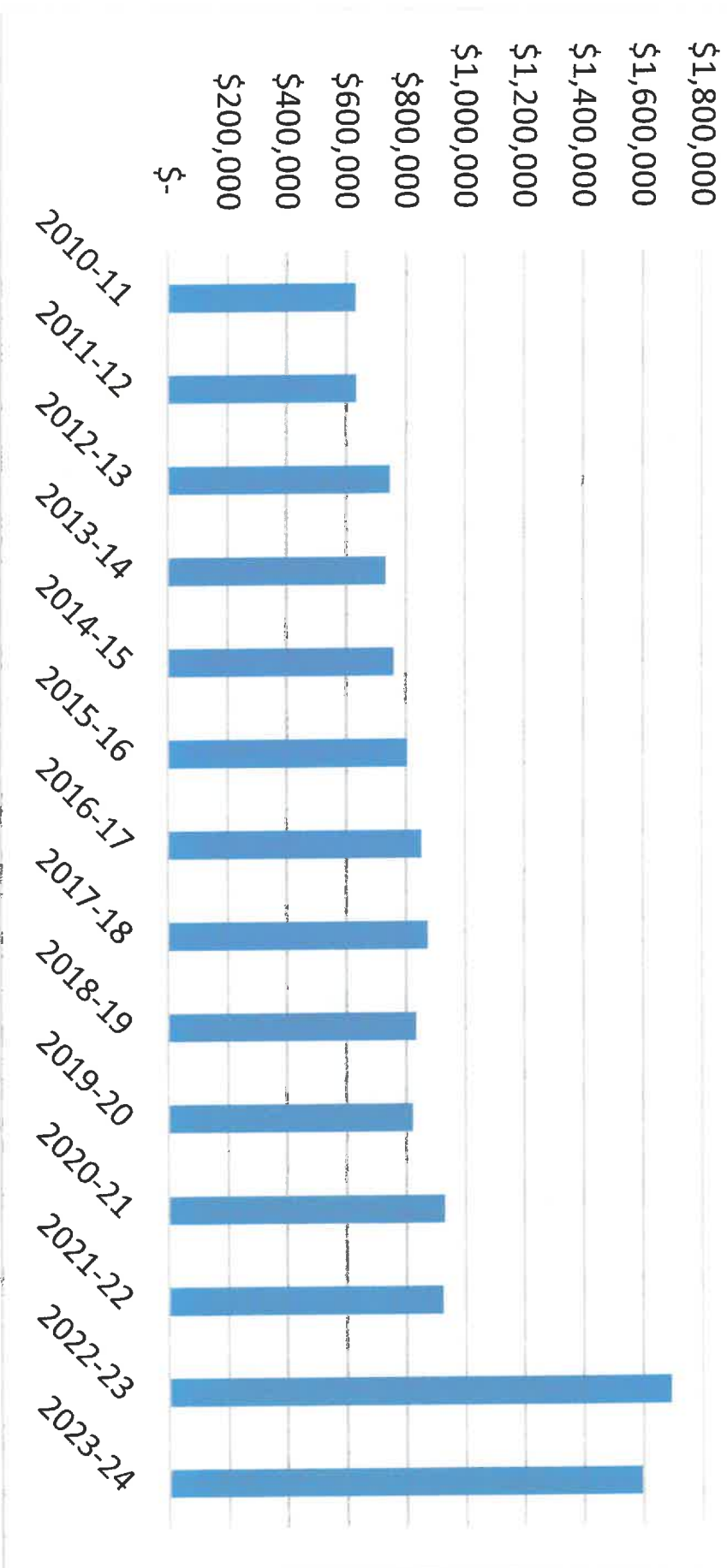
SPECIAL SERVICE PERSONNEL



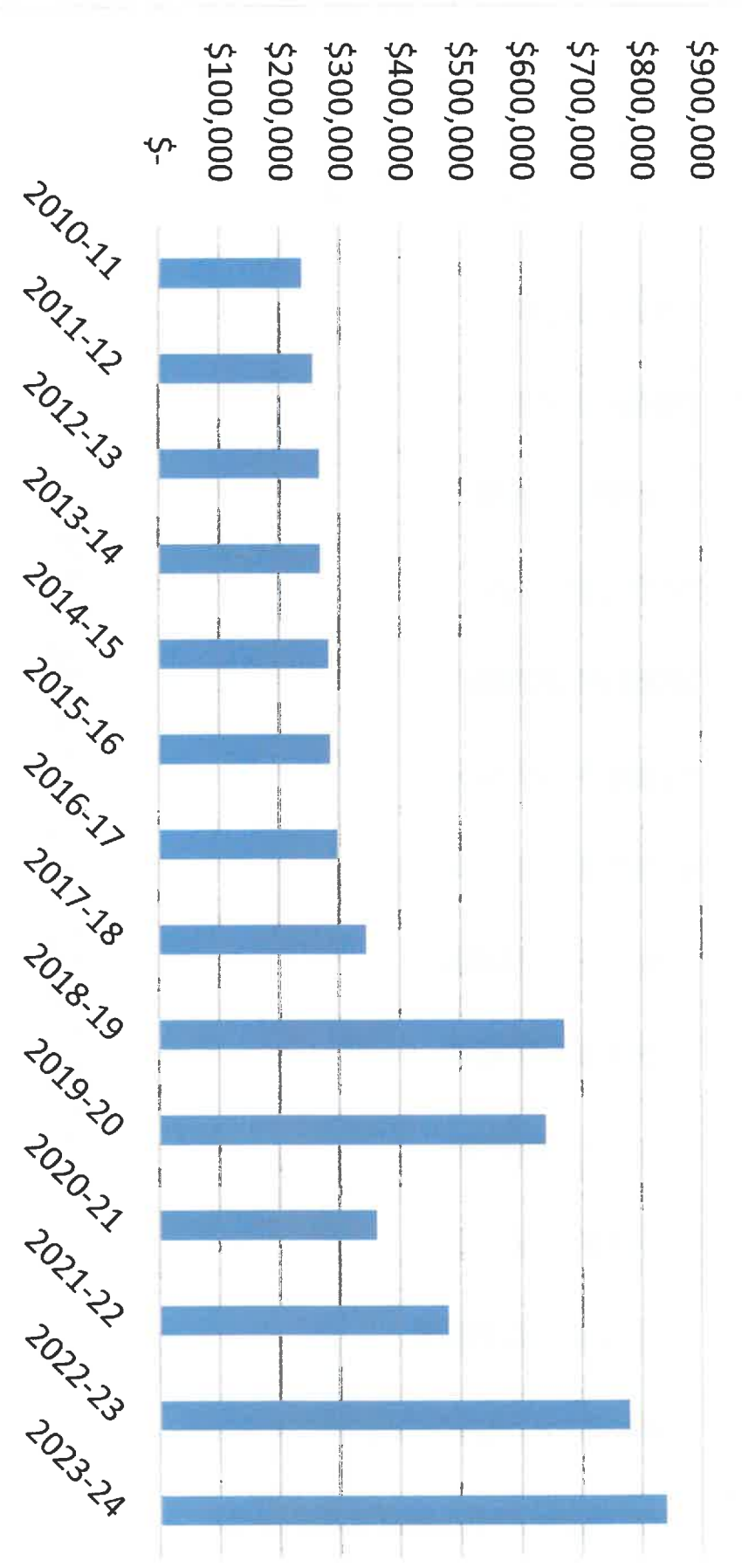
ADMINISTRATION PERSONNEL SERVICES



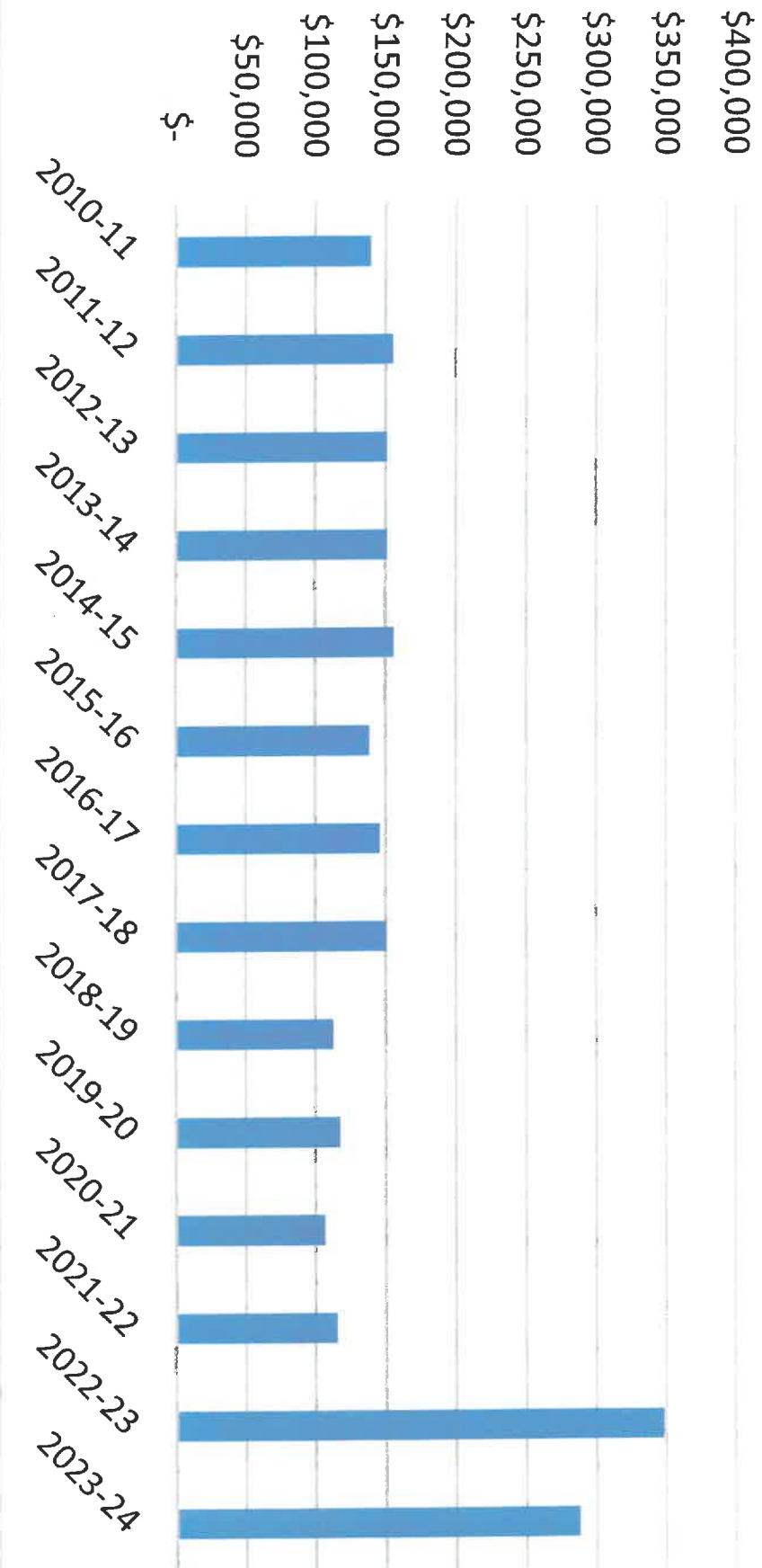
PARKS PERSONNEL SERVICES



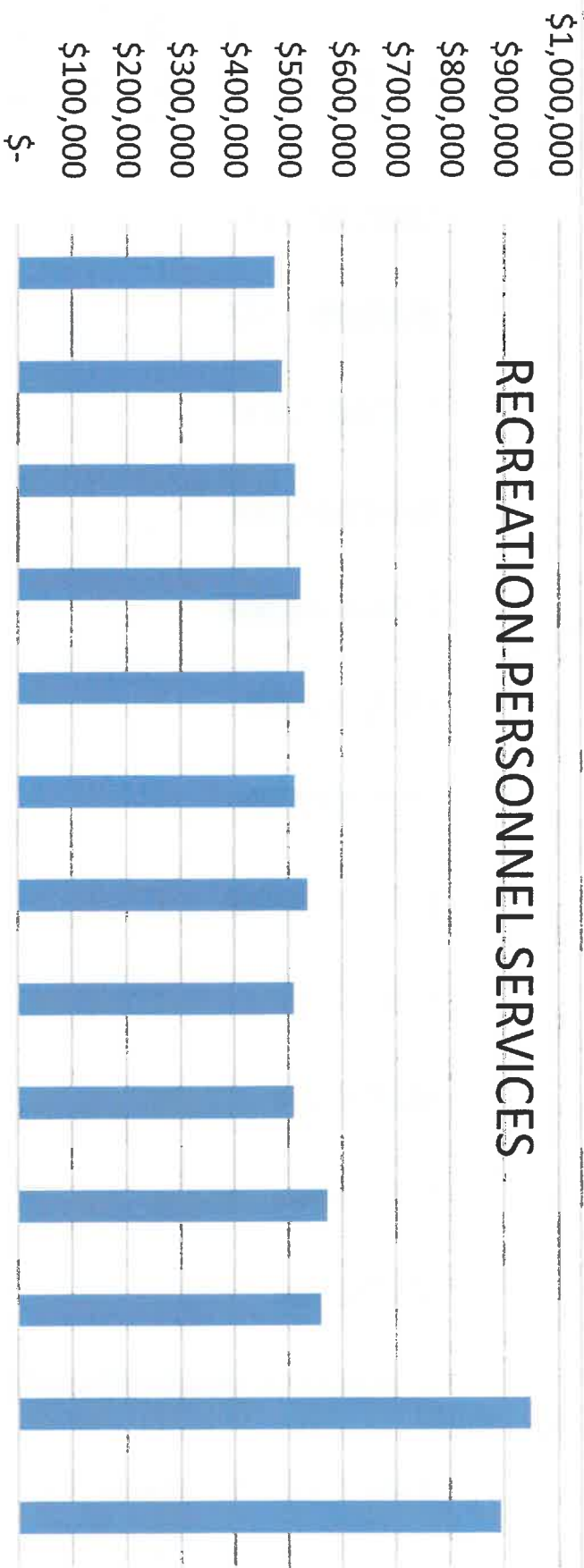
AQUATIC PERSONNEL SERVICES



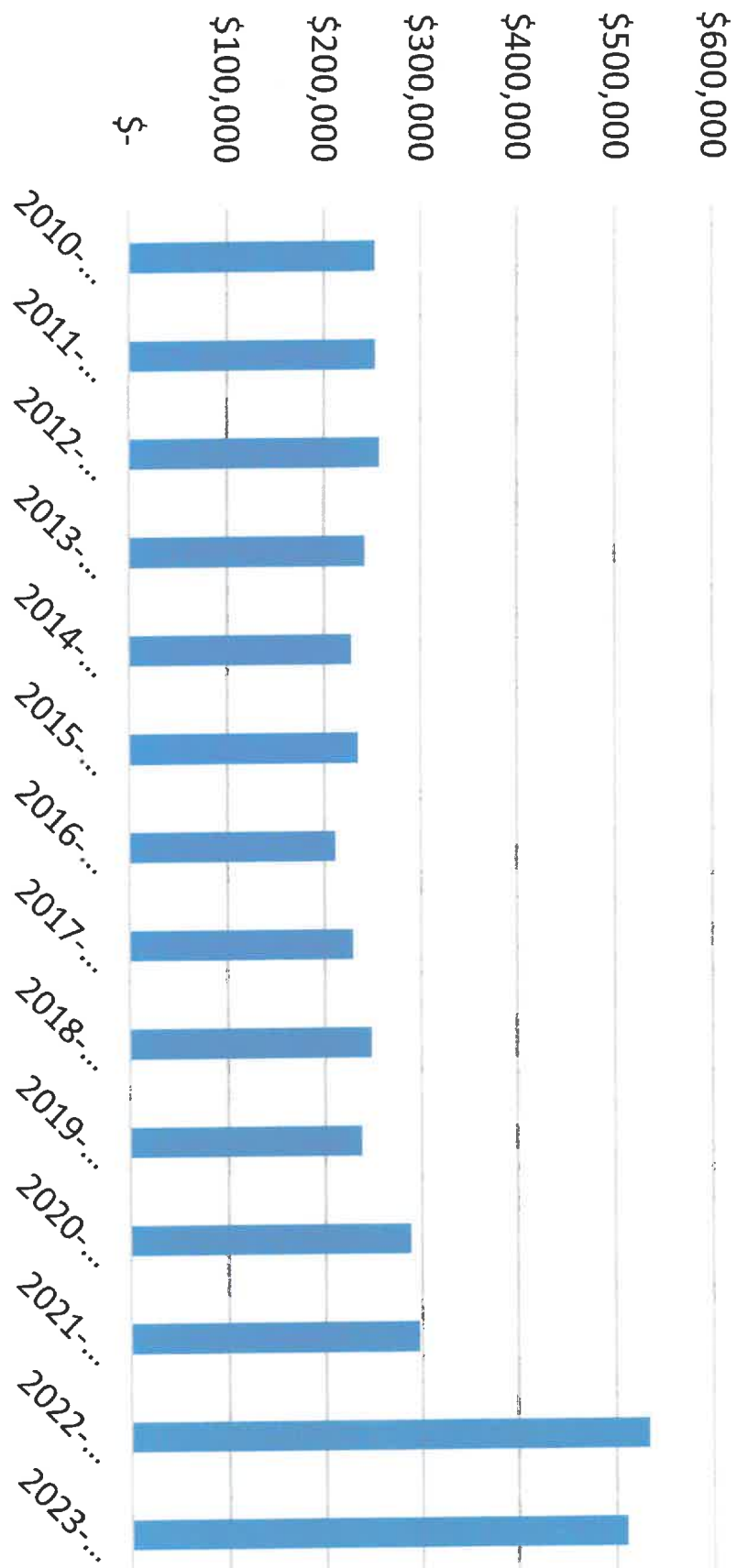
SPORTS PERSONNEL SERVICES



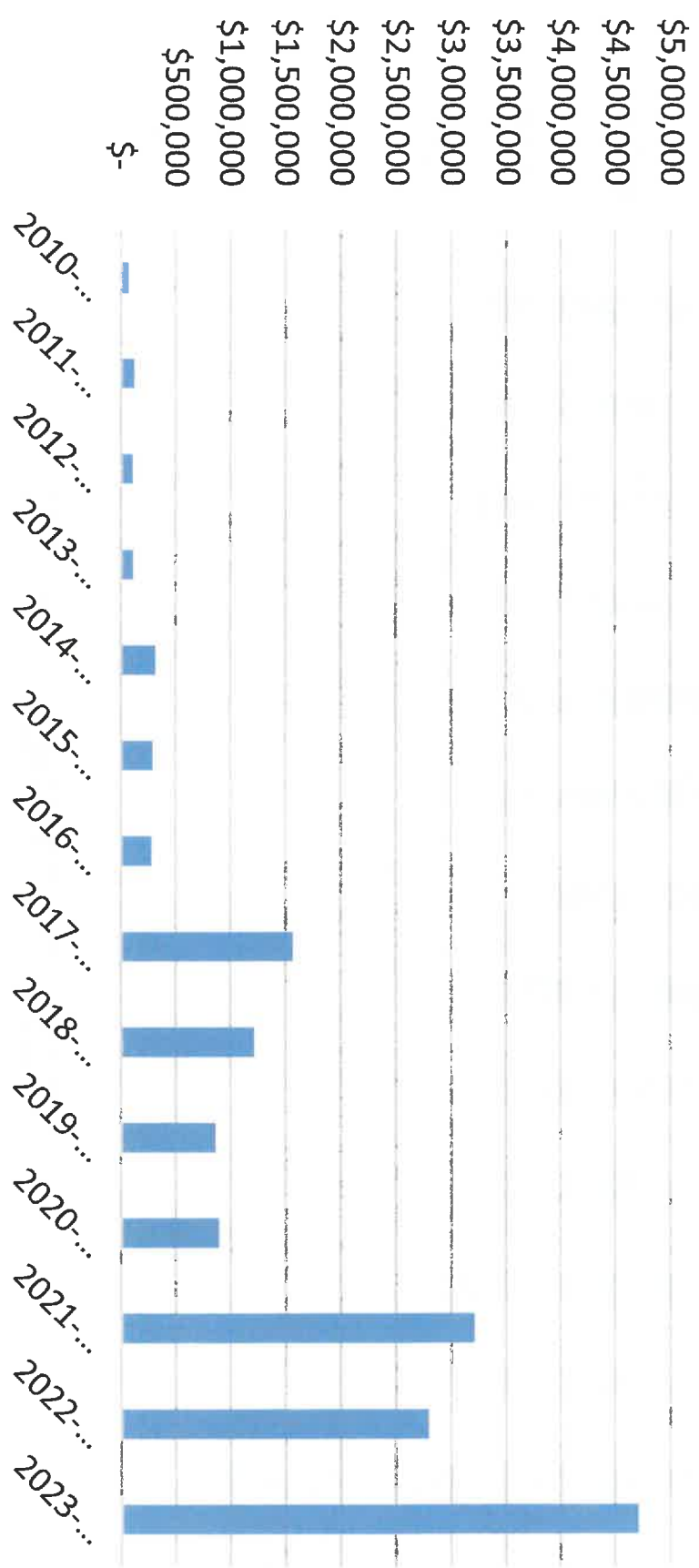
RECREATION PERSONNEL SERVICES



GOLF PERSONNEL SERVICES



SDC FUND REVENUE



SDC FUND EXPENDITURES

