



TO: BUDGET COMMITTEE
FROM: DON CLEMENTS, BUDGET OFFICER
DATE: MARCH 29, 2024
SUBJECT: BUDGET MEETING APRIL 9, 2024, 6 P.M. ADMINISTRATIVE
OFFICES AT 125 S. ELLIOT ROAD NEWBERG, OREGON

Attached is the budget for the 2024 – 2025 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 can't 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 9, 2024 at 6 p.m.. If you cannot make the meeting please give me a call. In case we do not finish April 9th additional days April 10th through 12th have been set aside in case.

Listed are the Budget Committee members:

APPOINTED MEMBERS	APPOINTED THROUGH
Elijah Dickson	2024-26
Bryan Keyser	2024-26
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
Matt Smith	2023-27
Jason Fields	2023-27
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 9. 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 9, 2024

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
 - F. Pool Capital Fund
- VII. Public Input on Budget (Input may 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 2024-25
 - B. Approval of Resolution on Approving Budget for 2024-25
 - C. Approval of Resolution on Approving Appropriations for 2024-25
- IX. Meeting Adjourned

**CHEHALEM PARK AND RECREATION DISTRICT
RESOLUTION APPROVING LEVYING TAXES
FOR 2024-2025**

BE IT 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 under general government and \$1,395,475 for bond debt; and that these taxes are hereby recommended and categorized for the tax year 2024-2025 upon the assessed value of all taxable property within the District.

	GENERAL GOVERNMENT	EXCLUDED FROM LIMITATION
General Fund	\$.9076/1000	
Debt Service		\$1,395,475.00

BE IT FINALLY RESOLVED, that the President of the Budget Committee signs this Resolution.

APPROVED, by the Budget Committee of the Chehalem Park and Recreation District the 9th day of April 2024.

President Budget Committee

Attest: Secretary/Treasurer Budget Committee

CHEHALEM PARK AND RECREATION DISTRICT
RESOLUTION APPROVING THE BUDGET
FOR 2024 – 2025

BE IT RESOLVED, that the Budget Committee for the Chehalem Park and Recreation District hereby approves the budget for the fiscal year 2024-25 the sum of \$21,018,100.00 at the Budget meeting on April 9, 2024 and the following resolution affirms their action

BE IT FINALLY RESOLVED, that the President of the Budget Committee sign this Resolution.

APPROVED, by the Budget Committee of the Chehalem Park and Recreation District the 9th day of April, 2024.

President Budget Committee

Attest: Secretary/Treasurer Budget Committee

**CHEHALEM PARK AND RECREATION DISTRICT
RESOLUTION APPROVING APPROPRIATIONS
FOR 2024 – 2025**

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2024, and for the purposes shown below are hereby approved as follows:

	GENERAL FUND
Personnel Services	\$5,586,095.00
Material and Services	\$4,288,909.00
Operating Contingencies	\$1,500,000.00
Transfer to Loan Fund	\$ 0.00
Capital, Develop, Improv & Acquisition	\$3,482,002.00
FUND TOTAL	\$14,857,006.00
	EQUIPMENT & MAJOR MAINT
Capital, Develop, Improv & Acquisition	\$ 0.00
FUND TOTAL	\$ 0.00
	SYSTEM DEVELOPMENT
Capital, Develop, Improv & Acquisition	\$3,940,776.00
Loan & Debt Payment	789,543.00
FUND TOTAL	\$4,730,319.00
	LOAN SERVICE
To pay principal, interest for Loans	\$ 0.00
Capital, Develop, Improv & Acquisition	\$ 35,300.00
FUND TOTAL	\$ 35,300.00
	DEBT
To pay bond principal	\$ 890,000.00
To pay bond interest	\$ 505,475.00
Ending balance	\$ 0.00
FUND TOTAL	\$ 1,395,475.00

Capital outlay pool	CAPITAL PROJECT
	\$ 0.00
FUND TOTAL	\$ 0.00
GRAND TOTAL ALL FUNDS	\$21,018,100.00

BE IT FINALLY RESOLVED, that the President of the Budget Committee signs this resolution.

APPROVED, by the Budget Committee of the Chehalem Park and Recreation District the 9th day of April, 2024.

President Budget Committee

Attest: Secretary/Treasurer Budget Committee

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, 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 ALTERNATIVE PLANS. 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. PEOPLE NEED TO CONSTANTLY UPGRADE THEIR KNOWLEDGE.
6. BUILD AND PROMOTE SOCIAL CAPITAL.

CHEHALEM PARK AND RECREATION DISTRICT
GOALS

- Develop a twenty-seven-hole golf course for the community with a clubhouse
- Redevelop Central School into a Cultural Center
- Develop a Community Center for Dundee
- Develop a Park Trail system along the river and connect community and parks
- Continue to acquire land for future parks and develop neighborhood parks
- Develop sports complex at Renee Fields
- Plan and develop Bob & Crystal Rilee Park
- Plan and develop property along highway 219 and the river into a campground and Park
- Continue to develop aquatic and fitness center
- Develop a family center with bowling
- Develop Ewing Young Park

CHEHALEM PARK AND RECREATION DISTRICT
OBJECTIVES

1. DEVELOP A TWENTY-SEVEN HOLE GOLF COURSE WITH CLUBHOUSE AT COST OF 10 MILLION
2. DEVELOP CHEHALEM CULTURAL CENTER AT A COST OF 11.5 MILLION
3. DEVELOP A COMMUNITY CENTER FOR DUNDEE AT A COST OF 3.5 MILLION
4. DEVELOP A TRAIL SYSTEM AT A COST OF 79 MILLION
5. DEVELOP AN AQUATIC CENTER AND FITNESS CENTER AT COST OF 26 MILLION
6. DEVELOP A CAMPGROUND ALONG HIGHWAY 219 AT COST OF 9 MILLION
7. DEVELOP A SPORTS COMPLES AT COST OF 3 MILLION
8. DEVELOP CRYSTAL RILEY PARK AT A COST OF 5 MILLION
9. DEVELOP EWING YOUNG PARK AT A COST OF 3 MILLION

EFFECTIVE JULY 2024

CHEHALEM PARK AND RECREATION DISTRICT PROJECTS

1. GOLF COURSE THIRD NINE (ESTIMATED COST \$4,500,000)
2. GOLF COURSE CLUB HOUSE (ESTIMATED COST \$2,500,000)
3. TRAIL SYSTEM BY PASS (ESTIMATED COST \$9,000,000)
 REMAINING TRAIL SYSTEM (ESTIMATED COST \$75,000,000)
4. 219 CAMPGROUND (ESTIMATED COST \$7,000,000)
5. CULTURAL CENTER (ESTIMATED COST \$8,000,000)
6. RENNE FIELDS (ESTIMATED COST \$4,500,000)
7. SANDER ESTATE PARK (\$10,725,000)
8. RILEE PARK (TO BE DETERMINED)
9. PICKLEBALL COURTS (ESTIMATED FOR 14 COURTS \$1,050,000)
10. CRABTREE CULVERT (ESTIMATED COST \$250,000)
11. EWING YOUNG PARK (ESTIMATED COST \$4,644,119)
12. RESTROOMS GOLF COURSE (3), EWING YOUNG PARK (1)
 RENNE FIELDS (1) (ESTIMATED COST \$1,250,000)

TOTAL PROJECT COST \$130,241,119

PROJECTS UNDERWAY

1. TRIALS BY PASS (PHASE 1 (\$4,000,000.00)
2. RENNE FIELDS (\$2,500,000)
3. SANDER ESTATE PARK (\$1,124,250)
4. RILEE PARK (53,933 MASTER PLAN)
5. CRABTREE PARK (\$203,015 CULVERT
6. CULTURAL CENTER (\$5,000,000 UPSTAIRS THEATHER
7. 219 CAMPGROUND (\$6,700,000 ESTIMATED PROJECT COST)

UNDERWAY PROJECT COST \$19,581,198

Local Budgeting in Oregon



Local Budgeting in Oregon

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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.

- 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.

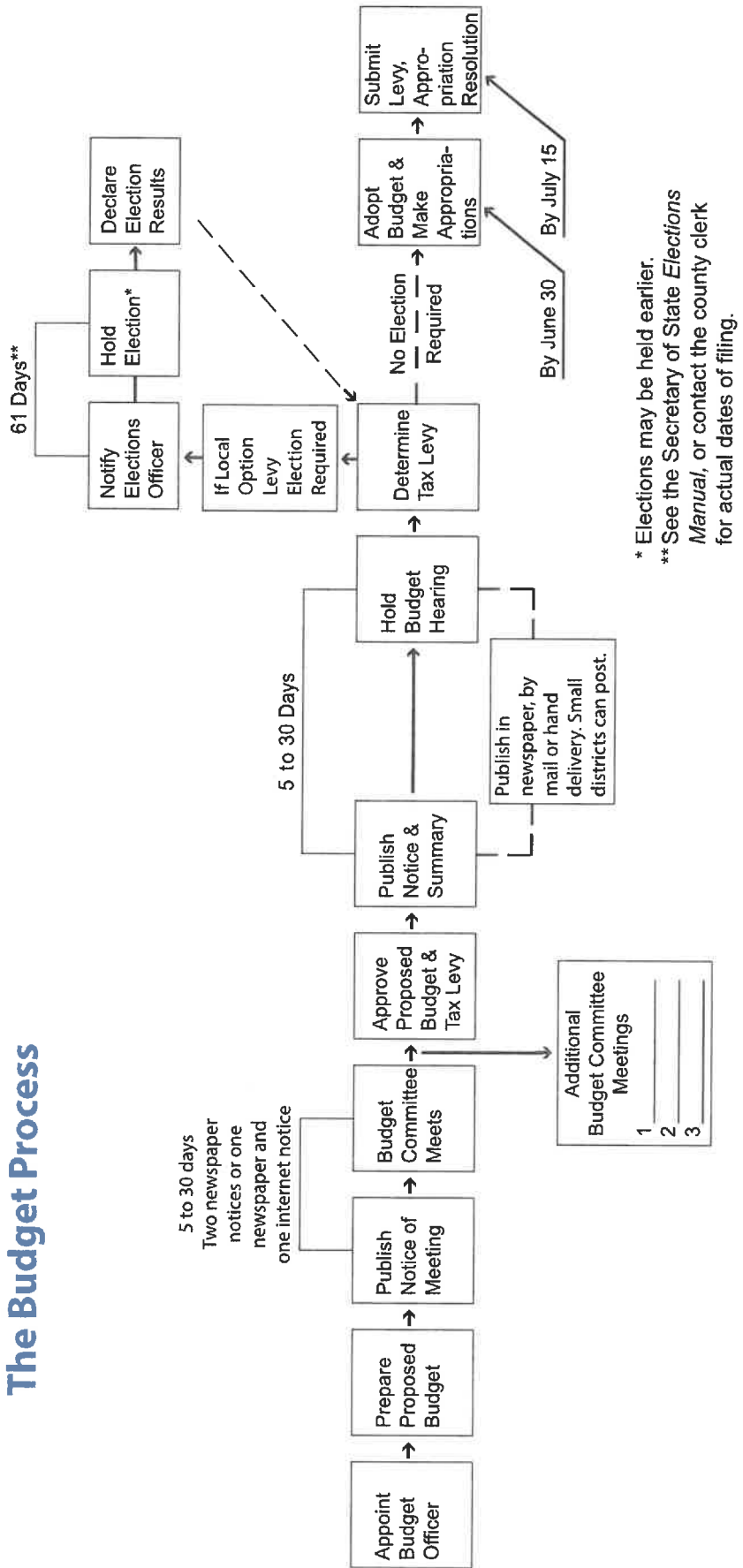
Election dates

- 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.



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
Email.....finance.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

2024-2025 BUDGET CALENDAR

DECEMBER 07, 2023	APPOINT BUDGET OFFICER AND ADOPT BUDEGET CALENDAR. DISCUSS APPOINTMENT OF BUDGET COMMITTEE MEMBERS.
JANUARY 25, 2024	APPOINT BUDGET COMMITTEE MEMBERS.
JANUARY 26, 2024	PUBLISH ADVERTISEMENT FOR BUDGET MEMBERS IF NEEDED AND POST ON WEB SITE.
FEBRUARY 15, 2024	DEADLINE FOR APPLICATIONS FOR BUDGET COMMITTEE IF NEEDED.
FEBRUARY 22, 2024	APPOINT BUDGET COMMITTEE MEMBERS. (IF NEEDED)
MARCH 1, 2024	STAFF BUDGET TO SUPERINTENDENT
MARCH 7, 2024	NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING SENT TO NEWBERG GRAPHIC, MUST INCLUDE WEB SITE.
MARCH 13, 2024	PUBLISH NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING.
MARCH 13, 2024	POST NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING ON CHEHALEM PARK AND RECREATION DISTRICT WEB SITE CPRDNEWBERG.ORG.
ARRIL 5, 2024	BUDGET DELIVERED TO BUDGET COMMITTEE AND BOARD MEMBERS. BUDGET AVAILABLE TO PUBLIC AT 125 S. ELLIOTT ROAD NEWBERG, OREGON.

APRIL 9, 2024	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 10-12, 2024	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 26, 2024	NOTICE OF BUDGET SUMMARY AND NOTICE OF PUBLIC BUDGET HEARING SENT TO NEWBERG GRAPHIC.
MAY 01, 2024	PUBLISH BUDGET SUMMARY AND NOTICE OF PUBLIC BUDGET HEARING. MUST INCLUDE WEB SITE.
MAY 01, 2024	POST BUDGET SUMMARY AND NOTICE OF PUBLIC BUDGET HEARING ON CHEHALEM PARK AND RECREATION DISTRICT WEB SITE.
MAY 23, 2024	PUBLIC BUDGET HEARING 6 P.M. AT 125 S ELLIOTT ROAD IN ADMINISTRATIVE BUILDING.
JUNE 27, 2024	ADOPT 2022-2023 BUDGET, MAKE APPROPRIATIONS AND IMPOSE AND CATEGORIZE TAXES BY RESOLUTIONS.
JULY 12 2024	SUBMIT BUDGET AND RESOLUTIONS TO COUNTY CLERK AND SUBMIT TO COUNTY ASSESSOR TAX CERTIFICATION DOCUMENTS.

DATES IN BOLD ARE THE PUBLIC MEETING DATES.



125 South Elliott Road
Newberg, OR 97132

To: Budget Committee Members
From: Don Clements, Budget Officer
Date: March 13, 2024
Subject: Budget Message 2024-25

The proposed budget for the fiscal year beginning July 1, 2024 and ending June 30, 2025 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 Sanders Estate Park).

There are expanded services budgeted for next year. The expanded services will be the development of Renee Fields, Sanders Estate Park and start of the trail connecting Newberg to Dundee. The District is organized into two sections: Basic Services and Special Services. The debt payment of the development of the golf course 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 eliminated the Administrative Coordinator position in the 2024-25 Budget.

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 playgrounds, trails, tennis courts, fields. Special Service has 11 departments are 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
	2023-24	2024-25	
Personnel Services	\$908,317.00	\$894,003.00	\$ (14,314.00)
Materials and Services	<u>\$254,954.00</u>	<u>\$299,810.00</u>	<u>\$ 44,856.00</u>
TOTAL	\$1,183,826.00	\$1,193,813.00	\$ 9,987.00
\$ 58,726.00			

HIGHLIGHTS: The major difference in Personnel Services is eliminating the administrative coordinator position. Materials and Services increase was in Printing/Advertising/Publicity. The total increase was less than 1%.

PARKS	BUDGETED	PROPOSED	CHANGE
	2023-24	2024-25	
Personnel Services	\$1,165,043.00	\$1,181,471.00	\$ 16,428.00
Materials and Services	<u>\$1,230,200.00</u>	<u>\$1,308,469.00</u>	<u>\$ 78,269.00</u>
TOTAL	\$2,395,243.00	\$2,489,940.00	\$ 94,697.00

HIGHLIGHTS: Personnel Services increased 2 full time positions. The reason for no major increase is part of the positions were shifted to Golf Course. Part time & Temporary salaries were decreased. In Materials and Services the increase was in supplies and utilities. The increase was about 4 %.

GOLF COURSE MAINTENANCE

	BUDGETED	PROPOSED	CHANGE
	2023-24	2024-25	
Personnel Services	\$551,573.00	\$643,260.00	\$ 91,687.00
Materials and Services	<u>\$603,623.00</u>	<u>\$705,040.00</u>	<u>\$ 101,417.00</u>
TOTAL	\$1,155,196.00	\$1,348,300.00	\$ 193,104.00

HIGHLIGHTS: Personnel Services increased due to staffing changes and overtime. The FTE increased due to transfer of personnel from Parks to Golf. Material and Services major increase was in Utilities slightly. The golf course maintenance increase was 16%.

ACQUISITION AND DEVELOPMENT

	BUDGETED	PROPOSED	CHANGE
	2023-24	2024-25	
Repair and Replacement	\$881,454.00	\$1,072,240.00	\$ 190,786.00
New Development	<u>\$2,917,902.00</u>	<u>\$2,409,762.00</u>	<u>\$ (508,140.00)</u>
TOTAL	\$3,799,356.00	\$3,482,002.00	\$ (317,354.00)

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, the trail phase one that connects Newberg and Dundee along the Bypass, pickle ball courts and Sander Estate Park.

TRANSFERS	BUDGETED	PROPOSED	CHANGE
	2023-24	2024-25	
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
	2023-24	2024-25	
FOR UNFORESEEN	<u>\$1,330,218.00</u>	<u>\$1,500,000.00</u>	<u>\$ 169,782.00</u>
TOTAL	\$1,330,218.00	\$1,500,000.00	\$ 169,782.00

HIGHLIGHTS: Revenue needed for unforeseen expenses. We have budget this amount for years and had no problems. We used \$169,782 for staff increases and \$90,000 part time in Parks for the 2023-24 budget.

<u>TOTAL BASIC SERVICE</u>	BUDGETED	PROPOSED	CHANGE
	2023-24	2024-25	
Personnel Services	\$2,624,933.00	\$2,718,734.00	\$ 93,801.00
Materials and Services	\$2,088,777.00	\$2,313,319.00	\$ 224,542.00
Capital/Transfer/Contingency	<u>\$5,129,574.00</u>	<u>\$4,982,002.00</u>	<u>\$(147,572.00)</u>
TOTAL	\$9,843,284.00	\$10,014,055.00	\$ 170,771.00

HIGHLIGHTS: The overall increase in basic services for Personnel Services and Materials and Services is 7%. The Basic Services Department is funded primarily through taxes. There was a decrease in new development. Repair and Replacement and Contingency increased. New development decreased.

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
	2023-24	2024-25	
Personnel Services	\$846,133.00	\$904,050.00	\$ 57,917.00
Materials and Services	<u>\$635,570.00</u>	<u>\$757,997.00</u>	<u>\$ 122,427.00</u>
TOTAL	\$1,481,703.00	\$1,662,056.00	\$ 180,353.00

HIGHLIGHTS: Personnel Services increased due to pay increases. The major increase in Material and Services was in utilities and supplies. The increase was 12%.

ADULT SPORTS	BUDGETED	PROPOSED	CHANGE
	2023-24	2024-25	
Personnel Services	\$ 24,612.00	\$ 23,878.00	\$ (734.00)
Materials and Services	<u>\$ 48,525.00</u>	<u>\$ 52,275.00</u>	<u>\$ 3,750.00</u>
TOTAL	\$ 73,137.00	\$ 76,153.00	\$ 3,016.00

HIGHLIGHTS: Personnel Services decreased due new staff. The major increase in Material and Services was in program contracts. The increase was 4%.

YOUTH SPORTS	BUDGETED	PROPOSED	CHANGE
	2023-24	2024-25	
Personnel Services	\$265,816.00	\$243,808.00	\$ (22,008.00)
Materials and Services	\$216,711.00	\$254,936.00	\$ 38,225.00
TOTAL	\$482,527.00	\$498,744.00	\$ 16,217.00

HIGHLIGHTS: Personnel Services decreased due to new staff and reduction in Payroll taxes & Fringes. Material and Services major increase was in program contracts and supplies

CLASSES/SPECIAL ACTIVITIES

	BUDGETED	PROPOSED	CHANGE
	2023-24	2024-25	
Personnel Services	\$115,314.00	\$113,484.00	\$ (1,830.00)
Materials and Services	\$ 53,350.00	\$ 56,850.00	\$ 3,500.00
TOTAL	\$168,664.00	\$170,334.00	\$ 1,670.00

HIGHLIGHTS: Personnel Service decrease was due to decrease in Payroll Taxes & Fringes. Materials and Services major increase was in program contracts. The increase was less than 1%.

PLAYGROUNDS & CENTERS

	BUDGETED	PROPOSED	CHANGE
	2023-24	2024-25	
Personnel Services	\$526,059.00	\$659,654.00	\$133,595.00
Materials and Services	\$134,215.00	\$149,415.00	\$ 15,200.00
TOTAL	\$660,274.00	\$809,069.00	\$148,795.00

HIGHLIGHTS: Personnel Service increased due to increase in additional FTE's. Material and Services increased due to increase in Utilities and Professional & Contract Services. The increase was 22%.

COMMUNITY CENTER/SCOUT HOUSE

	BUDGETED	PROPOSED	CHANGE
	2023-24	2024-25	
Personnel Services	\$122,292.00	\$124,615.00	\$ 2,323.00
Materials and Services	\$121,700.00	\$124,500.00	\$ 2,800.00
TOTAL	\$243,992.00	\$249,115.00	\$ 5,123.00

HIGHLIGHTS: Personnel Services increased due to salary increase. Material and Services increased mostly in utilities. The increase was 2%.

COMMUNITY SCHOOLS

	BUDGETED	PROPOSED	CHANGE
	2023-24	2024-25	
Personnel Services	\$ 59,264.00	\$ 57,785.00	\$ (1,479.00)
Materials and Services	\$ 31,250.00	\$ 30,950.00	\$ (300.00)
TOTAL	\$ 90,514.00	\$ 88,735.00	\$ (1,779.00)

HIGHLIGHTS: Personnel Services decreased due to decrease in Payroll Taxes & Fringes. Material and Services decreased slightly. The decrease was 2%.

GOLF OPERATIONS	BUDGETED	PROPOSED	CHANGE
	2023-24	2024-25	
Personnel Services	\$520,015.00	\$514,980.00	\$ (5,035.00)
Materials and Services	<u>\$438,302.00</u>	<u>\$449,677.00</u>	<u>\$ 11,375.00</u>
TOTAL	\$958,317.00	\$964,657.00	\$ 6,340.00

HIGHLIGHTS: Personnel Service decreased due to decrease in Payroll Taxes & Fringes. Material and Services increased in Supplies. The increase was less than 1%.

CONCESSIONS	BUDGETED	PROPOSED	CHANGE
	2023-24	2024-25	
Personnel Services	\$32,571.00	\$31,864.00	\$ (707.00)
Materials and Services	<u>\$23,940.00</u>	<u>\$23,940.00</u>	<u>\$ 0.00</u>
TOTAL	\$56,511.00	\$55,804.00	\$ (707.00)

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. The difference is in Payroll Taxes & Fringes.

PRESCHOOL	BUDGETED	PROPOSED	CHANGE
	2023-24	2024-25	
Personnel Services	\$ 83,017.00	\$193,234.00	\$110,217.00
Materials and Services	<u>\$ 17,655.00</u>	<u>\$ 23,550.00</u>	<u>\$ 5,895.00</u>
TOTAL	\$100,672.00	\$216,784.00	\$116,112.00

HIGHLIGHTS: Personnel Services increased due to increase due to increase in part time salaries. The Pre K was shifted to this department from Playgrounds and Centers. Materials and Services increased in Supplies. The increase was 115%.

OTHER DEPARTMENTS	BUDGETED	PROPOSED	CHANGE
	2023-24	2024-25	
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 not available.

<u>TOTAL SPECIAL SERVICE</u>	BUDGETED	PROPOSED	CHANGE
	2023-24	2024-25	
Personnel Services	\$2,595,093.00	\$2,867,361.00	\$272,268.00
Material and Services	<u>\$1,772,718.00</u>	<u>\$1,975,590.00</u>	<u>\$202,872.00</u>
TOTAL	\$4,367,811.00	\$4,842,951.00	\$475,140.00

HIGHLIGHTS: The overall increase is 10%. The Special Service departments are funded primarily from fees and charges.

GENERAL FUND EXPENDITURE SUMMARY

GENERAL FUND EXPEND.	BUDGETED 2023-24	PROPOSED 2024-25	CHANGE
Personnel Services	\$5,243,882.00	\$5,586,095.00	\$ 342,213.00
Material and Services	\$3,861,495.00	\$4,288,909.00	\$ 427,414.00
Capital Outlay	\$3,799,356.00	\$3,482,002.00	\$ (317,354.00)
Transfers	\$ 0.00	\$ 0.00	\$ 0.00
Contingency	\$1,330,218.00	\$1,500,000.00	\$ 169,782.00
TOTAL	\$14,234,951.00	\$14,857,006.00	\$ 622,055.00

HIGHLIGHTS: The General Fund increased 4%. Personnel Services increased 6%. The Material and Services increased 11%. Capital Outlay decreased 9%.

GENERAL FUND REVENUE SUMMARY

<u>GENERAL FUND REVENUE</u>	BUDGETED 2023-24	PROPOSED 2024-25	CHANGE
TAXES	\$3,685,025.00	\$3,832,525.00	\$ 147,500.00
FEES & CHARGES	\$4,469,926.00	\$5,245,085.00	\$ 775,159.00
BEGINNING BALANCE	\$6,000,000.00	\$5,699,396.00	\$ (300,604.00)
INTEREST & OTHER	\$ 80,000.00	\$ 80,000.00	\$ 0.00
TOTAL	\$14,234,951.00	\$14,857,006.00	\$ 622,055.00

HIGHLIGHTS: Increase in TAXES about 4%. Fees & Charges has been budgeted to increase about 17%. Beginning Balance and interest has been budgeted to decrease 6%. The total increase was 4%

SUMMARY OF OTHER FUNDS

EQUIPMENT AND MAJOR MAINTENANCE FUND

	BUDGETED 2023-24	PROPOSED 2024-25	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 2023-24	PROPOSED 2024-25	CHANGE
Expenditures	\$4,715,319.00	\$4,730,319.00	\$ 15,000.00
Revenues	\$4,715,319.00	\$4,730,319.00	\$ 15,000.00

HIGHLIGHTS: This fund is used to develop parks and facilities. The fund may not be used for operation. The board did not increase the SDCs for 2024-25. We also transferred the loan payments to this fund.

LOAN SERVICE FUND

	BUDGETED 2023-24	PROPOSED 2024-25	CHANGE
Expenditures	\$ 34,601.00	\$ 35,300.00	\$ 699.00
Revenue	\$ 34,601.00	\$ 35,300.00	\$ 699.00

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. Consturction & Road Improvements Fernwood Road. (Payed off)
2. Construction of first nine holes at golf course (loan ends 2024-25)
3. Construction of second nine (loan ends 2025-26) Refinanced 2018
4. Purchase of property (loan ended 2021-22) Refinanced 2018
5. Borrowed to build the fitness center renovation in 2018.

The construction/road improvement to Fernwood Road and purchase of the property for the campground is paid. We will only have three projects left. We moved the expense from the General Fund to SDC Fund.

DEBT SERVICE FUND

	BUDGETED 2023-24	PROPOSED 2024-25	CHANGE
Expenditures	\$1,371,725.00	\$1,395,475.00	\$ 23,750.00
Revenue	\$1,371,725.00	\$1,395,475.00	\$ 23,750.00

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 \$1,395,475. The collection rate is 95.8%, which \$1,454,085.00 will be needed.

CAPITAL PROJECT FUND

	BUDGETED 2023-24	PROPOSED 2024-25	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 2023-24	PROPOSED 2024-25	CHANGE
EXPENDITURES	\$20,356,596.00	\$21,018,100	\$ 661,504.00
REVENUES	\$20,356,596.00	\$21,018,100	\$ 661,504.00

HIGHLIGHTS: The grand total of all funds budgeted increased 3%.

FUND SUMMARY

FUND: GENERAL										PROPOSED BUDGET 2024-25	APPROVED BUDGET 2024-25	ADOPTED BUDGET 2024-25
ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	BUDGET 2023-24	REVENUES	PROPOSED BUDGET 2024-25	APPROVED BUDGET 2024-25	ADOPTED BUDGET 2024-25
\$704,640	\$1,020,898	\$1,178,474	\$1,906,967	\$2,019,476	\$3,439,008	\$4,671,396	\$5,933,830	\$6,000,000	BEGINNING BALANCE	\$5,699,396		
\$2,618,333	\$2,794,065	\$2,886,199	\$3,031,380	\$3,157,457	\$3,299,304	\$3,422,087	\$3,336,071	\$3,685,020	TAXES	\$3,832,525		
\$3,111,438	\$2,945,695	\$2,997,844	\$3,289,058	\$2,874,563	\$3,081,023	\$3,948,921	\$4,689,336	\$4,469,931	FEES & CHARGES	\$5,245,085		
\$5,983	\$13,644	\$35,404	\$59,270	\$486,592	\$192,519	(\$4,210)	\$184,187	\$30,000	GRANTS & INTEREST	\$30,000		
\$64,476	\$42,426	\$360,825	\$78,684	\$200,248	\$46,138	\$157,573	\$6,151	\$50,000	LOANS, MISC. & DONATIONS	\$50,000		
\$ -	\$ -	\$ -	\$111,559	\$ -	\$ -	\$ -	\$ -	\$ -	TRANSFER/ADJUSTMENT	\$ -		
\$6,504,870	\$6,816,728	\$7,458,746	\$8,476,918	\$8,738,336	\$10,057,992	\$12,195,767	\$14,149,575	\$14,234,951	TOTAL - REVENUES	\$14,857,006	\$0	\$0
\$415,482	\$445,820	\$423,491	\$484,774	\$478,774	\$611,353	\$670,624	\$948,878	\$1,183,826	EXPENDITURE	\$1,004,563		
\$1,961,574	\$1,964,959	\$1,912,886	\$2,128,685	\$1,895,569	\$2,157,771	\$2,399,396	\$2,797,620	\$3,460,439	ADMINISTRATION	\$3,838,240		
\$2,141,178	\$2,084,250	\$2,241,694	\$2,670,772	\$2,516,418	\$2,427,152	\$2,692,031	\$3,592,739	\$4,371,132	PARKS	\$4,842,951		
\$352,390	\$431,513	\$367,189	\$102,066	\$214,027	\$189,660	\$557,598	\$634,704	\$3,799,336	RECREATION	\$3,671,252		
\$613,347	\$711,712	\$606,519	\$1,071,145	\$194,540	\$660	\$0	\$0	\$1,420,218	DEVELOP., IMPROVE. & ACQUISITION	\$1,500,000		
\$5,663,971	\$5,638,254	\$5,551,779	\$6,457,442	\$5,299,328	\$5,386,596	\$6,319,649	\$7,973,941	\$14,234,951	CONTINGENCY & LOANS/ADJUSTMENT	\$14,857,006	\$0	\$0
\$1,020,899	\$1,178,474	\$1,906,967	\$2,019,476	\$3,439,008	\$4,671,396	\$5,876,118	\$6,175,634	\$0	TOTAL - EXPENDITURES	\$0	\$0	\$0
									ENDING BALANCE			

FUND: RESERVE FOR EQUIPMENT & MAJOR MAINTENANCE

ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	BUDGET 2023-24	REVENUES	PROPOSED BUDGET 2024-25	APPROVED BUDGET 2024-25	ADOPTED BUDGET 2024-25
\$0	\$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	\$0	\$0	\$0
									TOTAL - EXPENDITURES	\$0	\$0	\$0
									ENDING BALANCE	\$0	\$0	\$0

FUND SUMMARY

FUND: SYSTEM DEVELOPMENT

ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	BUDGET 2023-24	REVENUES	PROPOSED BUDGET 2024-25	APPROVED BUDGET 2024-25	ADOPTED BUDGET 2024-25
\$342,551	\$274,632	\$347,665	\$1,346,771	\$2,336,308	\$2,311,332	\$1,941,451	\$3,890,319	\$3,890,319	BEGINNING BALANCE	\$3,890,319		
\$222,488	\$234,844	\$1,394,983	\$1,044,633	\$714,872	\$702,947	\$3,007,034	\$1,612,687	\$650,000	CITY OF NEWBERG	\$675,000		
\$22,066	\$7,906	\$30,868	\$89,449	\$48,963	\$24,241	\$83,678	\$69,895	\$75,000	CITY OF DUNDEE	\$75,000		
\$45,525	\$37,238	\$140,343	\$77,123	\$44,497	\$159,034	\$113,976	\$70,827	\$75,000	COUNTY OF YAMHILL	\$75,000		
\$2	\$4	\$40	\$4,771	\$542,260	\$12,050	(\$17,820)	\$112,684	\$25,000	INTEREST & TRANSFERRED IN	\$15,000		
\$632,632	\$554,624	\$1,913,899	\$2,562,747	\$3,686,900	\$3,209,604	\$5,128,318	\$5,756,412	\$4,715,319	TOTAL - REVENUE	\$4,730,319	\$0	\$0
									EXPENDITURES			
\$358,000	\$206,959	\$567,128	\$226,439	\$765,746	\$322,517	\$330,754	\$265,178	\$3,924,340	ACQUISITION/DEVELOPMENT/PLANNING	\$3,940,776		
\$358,000	\$206,959	\$567,128	\$226,439	\$609,822	\$945,636	\$941,523	\$796,377	\$790,979	LOAN SERVICE PAYMENT/TTRANSFERS	\$789,543		
					\$1,268,153	\$1,272,277	\$1,061,555	\$4,715,319	TOTAL - EXPENDITURES	\$4,730,319	\$0	\$0
\$274,632	\$347,665	\$1,346,771	\$2,336,308	\$2,311,332	\$1,941,451	\$3,856,042	\$4,694,857	\$0	ENDING BALANCE	\$0	\$0	\$0

FUND: LOAN SERVICE

ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	BUDGET 2023-24	REVENUES	PROPOSED BUDGET 2024-25	APPROVED BUDGET 2024-25	ADOPTED BUDGET 2024-25
\$30,643	\$30,867	\$31,269	\$31,992	\$32,882	\$33,567	\$33,703	\$34,001	\$34,301	TAXES COLLECTED ON BOND	\$35,000		
\$610,847	\$611,713	\$606,519	\$937,470	\$194,540		\$0			BEGINNING BALANCE			
									TRANSFER FM GEN & SDC FUND			
\$224	\$402	\$723	\$890	\$685	\$796	298	\$951	\$300	LOAN FOR ACQUISITION & DEVELOP.	\$300		
\$641,714	\$642,982	\$638,511	\$970,352	\$228,107	\$34,363	\$34,001	\$34,952	\$34,601	GRANT, INTEREST & OTHER TRANSF	\$35,300	\$0	\$0
									TOTAL - REVENUE			
									EXPENDITURE			
\$610,847	\$611,713	\$606,519	\$937,470	\$194,540	\$660	\$0	\$0	\$34,601	LOAN PRINCIPALS AND INTEREST	\$35,300		
									AQ OF PROP & BLD			
									DEVELOPMENT OF CENTRAL			
\$610,847	\$611,713	\$606,519	\$937,470	\$194,540	\$660	\$0	\$0	\$34,601	DEVELOPMENT OF GOLF COURSE	\$35,300		
									TOTAL - EXPENDITURE			
\$30,867	\$31,269	\$31,992	\$32,882	\$33,567	\$33,703	\$34,001	\$34,952	\$0	ENDING BALANCE	\$0	\$0	\$0

INCOME SUMMARY												
FUND: GENERAL												
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	APPROVED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25	2024-25
\$ 2,534,067	\$ 2,673,584	\$ 2,700,691	\$ 2,848,864	\$ 3,011,155	\$ 2,947,001	\$ 3,322,481	\$ 3,279,288	\$ 3,585,025	REVENUES	\$ 3,782,525		
\$ 84,266	\$ 120,481	\$ 185,508	\$ 182,516	\$ 146,302	\$ 352,303	\$ 99,606	\$ 56,783	\$ 100,000	CURRENT TAXES	\$ 50,000		
\$ 704,640	\$ 1,020,898	\$ 1,178,474	\$ 1,906,967	\$ 2,019,476	\$ 3,439,008	\$ 4,671,396	\$ 5,933,830	\$ 6,000,000	PRIOR TAXES	\$ 5,699,396		
\$ 500,860	\$ 447,916	\$ 493,614	\$ 877,036	\$ 853,644	\$ 456,308	\$ 1,064,053	\$ 1,332,865	\$ 1,285,156	BEGINNING BALANCE	\$ 1,572,165		
\$ 2,610,578	\$ 2,497,779	\$ 2,504,230	\$ 2,412,022	\$ 2,020,919	\$ 2,624,715	\$ 2,884,868	\$ 3,356,471	\$ 3,184,770	POOL RECEIPTS	\$ 3,672,920		
					\$ 161,581				RECREATION RECEIPTS			
									LAND AND WATER FUND REIMBURS			
						\$ 23,198			GRANTS			
\$ 64,476	\$ 42,426	\$ 360,825	\$ 3,812	\$ 200,248	\$ 46,138	\$ 157,573	\$ 6,151	\$ 50,000	MISCELLANEOUS	\$ 50,000		
\$ 5,983	\$ 13,644	\$ 35,404	\$ 59,270	\$ 45,075	\$ 30,938	\$ (27,408)	\$ 184,187	\$ 30,000	INTEREST	\$ 30,000		
									TRANSFERS			
									SHORT TERM LOAN FUND			
									LOANS			
\$ 6,504,870	\$ 6,816,728	\$ 7,458,746	\$ 8,476,918	\$ 8,738,336	\$ 10,057,992	\$ 12,195,767	\$ 14,149,575	\$ 14,234,951	TOTAL - INCOME SUMMARY	\$ 14,857,006	\$ -	\$ -

INCOME SUMMARY												
FUND: EQUIPMENT & MAJOR MAINTENANCE												
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	APPROVED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET	
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	REVENUES	\$ -	\$ -	\$ -
									BEGINNING BALANCE			
									INTEREST			
									TRANSFER			
									TOTAL - INCOME SUMMARY	\$ -	\$ -	\$ -

INCOME SUMMARY												
FUND: SYSTEM DEVELOPMENT												
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	APPROVED BUDGET	PROPOSED BUDGET	ADOPTED BUDGET	
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25	
\$ 342,551	\$ 274,632	\$ 347,665	\$ 1,346,771	\$ 2,336,308	\$ 2,311,332	\$ 1,941,451	\$ 3,890,319	\$ 3,890,319	REVENUES	\$ 3,890,319	\$ -	\$ -
\$ 222,488	\$ 234,844	\$ 1,394,983	\$ 1,044,633	\$ 588,520	\$ 702,947	\$ 3,007,034	\$ 1,612,687	\$ 650,000	BEGINNING BALANCE	\$ 675,000	\$ -	\$ -
\$ 22,066	\$ 7,906	\$ 30,868	\$ 89,450	\$ 62,944	\$ 24,241	\$ 83,678	\$ 69,895	\$ 50,000	CITY OF NEWBERG	\$ 75,000	\$ -	\$ -
\$ 45,525	\$ 37,238	\$ 140,343	\$ 77,123	\$ 159,867	\$ 159,034	\$ 113,975	\$ 70,827	\$ 100,000	CITY OF DUNDEE	\$ 75,000	\$ -	\$ -
\$ 2	\$ 4	\$ 40	\$ 4,770	\$ 542,260	\$ 12,050	\$ (17,820)	\$ 112,684	\$ 25,000	COUNTY OF YAMHILL	\$ 15,000	\$ -	\$ -
\$ 632,632	\$ 554,624	\$ 1,913,899	\$ 2,562,747	\$ 3,689,900	\$ 3,209,604	\$ 5,128,318	\$ 5,756,412	\$ 4,715,319	INTEREST & MISC.	\$ 4,730,319	\$ -	\$ -
									TOTAL - INCOME SUMMARY	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY

FUND:		GENERAL										PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	BUDGET	BUDGET	2023-24	EXPENDITURES	2023-24	2023-24	2023-24	
\$ 415,482	\$ 445,820	\$ 423,491	\$ 484,774	\$ 478,774	\$ 650,690	\$ 670,624	\$ 1,104,545	\$ 1,163,271	\$ 1,004,563	ADMINISTRATION	\$ 1,163,271	\$ 1,004,563		
\$ 1,961,574	\$ 1,964,959	\$ 1,912,886	\$ 2,128,685	\$ 1,895,569	\$ 2,157,769	\$ 2,399,396	\$ 3,419,662	\$ 3,430,976	\$ 3,838,240	PARKS	\$ 3,430,976	\$ 3,838,240		
\$ 2,141,178	\$ 2,084,250	\$ 2,241,694	\$ 2,670,772	\$ 2,516,418	\$ 2,387,817	\$ 2,692,031	\$ 4,207,536	\$ 4,341,348	\$ 4,842,951	RECREATION	\$ 4,341,348	\$ 4,842,951		
\$ 362,390	\$ 431,513	\$ 367,189	\$ 102,066	\$ 214,027	\$ 189,660	\$ 557,598	\$ 962,172	\$ 5,181,454	\$ 3,671,252	DEVELOPMENT & IMPROVEMENT	\$ 5,181,454	\$ 3,671,252		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 117,902	\$ 1,500,000	CONTINGENCY	\$ 117,902	\$ 1,500,000		
\$ 613,347	\$ 711,712	\$ 606,519	\$ 1,071,145	\$ 194,540	\$ 660	\$ -	\$ -	\$ -	\$ -	TRANSFERS	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SHORT TERM LOAN REPAYMENT	\$ -	\$ -		
\$ 5,483,971	\$ 5,638,254	\$ 5,551,779	\$ 6,457,442	\$ 5,299,328	\$ 5,386,596	\$ 6,319,649	\$ 9,793,915	\$ 14,234,951	\$ 14,857,006	TOTAL - EXPENDITURES	\$ 14,234,951	\$ 14,857,006	\$ -	
FUND: RESERVE FOR EQUIPMENT & MAJOR MAINTENANCE														
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET	2023-24	2023-24	
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	EXPENDITURES	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAPITAL OUTLAY MAINT & EQUIP	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	OTHERS	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TOTAL - EXPENDITURES	\$ -	\$ -	\$ -	
FUND: SYSTEM DEVELOPMENT														
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET	2023-24	2023-24	
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	
\$ 358,000	\$ 206,959	\$ 567,128	\$ 226,439	\$ 765,746	\$ 322,517	\$ 330,754	\$ 200,5970	\$ 3,924,340	\$ 3,940,776	EXPENDITURES	\$ 3,924,340	\$ 3,940,776		
\$ 358,000	\$ 206,959	\$ 567,128	\$ 226,439	\$ 609,822	\$ 945,636	\$ 941,523	\$ 796,530	\$ 790,979	\$ 789,543	CAPITAL OUTLAY	\$ 790,979	\$ 789,543		
\$ 358,000	\$ 206,959	\$ 567,128	\$ 226,439	\$ 1,375,568	\$ 1,268,153	\$ 1,272,277	\$ 2,802,500	\$ 4,715,319	\$ 4,730,319	TRANSFERS&LOANS	\$ 4,715,319	\$ 4,730,319		
\$ 358,000	\$ 206,959	\$ 567,128	\$ 226,439	\$ 1,375,568	\$ 1,268,153	\$ 1,272,277	\$ 2,802,500	\$ 4,715,319	\$ 4,730,319	TOTAL - EXPENDITURES	\$ 4,715,319	\$ 4,730,319	\$ -	

EXPENDITURE SUMMARY

FUND:		LOAN SERVICE FUND										PROPOSED BUDGET 2023-24	APPROVED BUDGET 2023-24	ADOPTED BUDGET 2023-24
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET 2022-23	BUDGET 2023-24	BUDGET 2023-24	BUDGET 2023-24
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	EXPENDITURES	LOAN PRINCIPAL & LOANS				
\$ 610,847	\$ 611,713	\$ 606,519	\$ 937,470	\$ 194,540	\$ 660	\$ -	\$ -	\$ -	\$ 34,888	AQ OF PROP & BLD		\$ -	\$ -	\$ -
										PURCHASE LAND				
										DEVELOPMENT		\$ 35,300	\$ -	\$ -
\$ 610,847	\$ 611,713	\$ 606,519	\$ 937,470	\$ 194,540	\$ 660	\$ -	\$ 34,888	\$ 34,601	\$ 34,888	TOTAL - EXPENDITURES		\$ 35,300	\$ -	\$ -
FUND:	DEBT SERVICE										PROPOSED BUDGET 2023-24	APPROVED BUDGET 2023-24	ADOPTED BUDGET 2023-24	
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET 2022-23	BUDGET 2023-24	BUDGET 2023-24	BUDGET 2023-24
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	EXPENDITURES	BOND PRINCIPAL POOL				
\$ 420,000	\$ 495,000	\$ 535,000	\$ 1,638,316	\$ 620,000	\$ 1,313,975	\$ -	\$ 1,355,225	\$ 1,371,725	\$ 1,355,225	LOAN INTEREST POOL		\$ 1,395,475	\$ -	\$ -
\$ 782,990	\$ 742,979	\$ 723,138	\$ 1,638,316	\$ 678,662	\$ 1,313,975	\$ -	\$ 1,355,225	\$ -	\$ 1,355,225	ENDING BAL		\$ -	\$ -	\$ -
\$ 1,202,990	\$ 1,237,979	\$ 1,258,138	\$ 1,638,316	\$ 1,298,662	\$ 1,313,975	\$ 1,335,974	\$ 1,355,225	\$ 1,371,725	\$ 1,355,225	TOTAL - EXPENDITURES		\$ 1,395,475	\$ -	\$ -
FUND:	CAPITAL PROJECTS										PROPOSED BUDGET 2023-24	APPROVED BUDGET 2023-24	ADOPTED BUDGET 2023-24	
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET 2022-23	BUDGET 2023-24	BUDGET 2023-24	BUDGET 2023-24
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	EXPENDITURES	CAPITAL OULAY POOL				
\$ 852,542	\$ 7,753,907	\$ 13,952,349	\$ 6,143,136	\$ 238,804	\$ -	\$ -	\$ -	\$ -	\$ -	TOTAL EXPENDITURES		\$ -	\$ -	\$ -
\$ 852,542	\$ 7,753,907	\$ 13,952,349	\$ 6,143,136	\$ 238,804	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET 2022-23	BUDGET 2023-24	BUDGET 2023-24	BUDGET 2023-24
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	EXPENDITURES	GRAND TOTAL-EXPENDITURES				
\$ 8,508,350	\$ 15,448,812	\$ 21,935,913	\$ 15,402,803	\$ 8,406,902	\$ 7,969,384	\$ 8,927,900	\$ 13,986,528	\$ 20,356,596	\$ 13,986,528			\$ 21,018,100	\$ -	\$ -

FUND: GENERAL		DEPARTMENT: PARKS		ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	MATERIAL & SERVICES			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	2022-23	2023-24	2/28/23-24	2023-24	2023-24	2023-24	Supplies			BUDGET	BUDGET	BUDGET
2020-21	2021-22	2022-23	2023-24	2/28/23-24	2023-24	2023-24	2023-24				2024-25	2024-25	2024-25
\$ 6,009	\$ 5,476	\$4,320	\$ 3,251	\$ 10,142	\$ 12,500			Office			\$ 3,583		
\$ 315	\$ 330	\$476	\$ 1,079	\$ 577	\$ 800			Postage			\$ 1,191		
\$ 7,128	\$ 18,879	\$20,766	\$ 14,855	\$ 8,776	\$ 14,000			Program			\$ 16,401		
\$ 8,415	\$ 13,139	\$15,685	\$ 11,534	\$ 3,211	\$ 9,000			Small Tools			\$ 30,096		
\$ 15,783	\$ 28,709	\$32,251	\$ 26,642	\$ 29,689	\$ 44,500			Janitorial			\$ 52,612		
\$ 19,482	\$ 20,452	\$24,278	\$ 48,699	\$ 3,626	\$ 30,000			Chemical & Agricultural			\$ 55,381		
\$ 14,594	\$ 23,966	\$27,610	\$ 28,374	\$ 36,902	\$ 55,355			Gas & Oil			\$ 43,381		
								Snacks & Food					
								Uniforms					
								Printing/Advertising/Publicity					
		48.25	-	63	63			Classified Ads			\$ -		
			-	-	-			Brochure			\$ -		
\$ 188	\$ 115	\$4,812	\$ 2,359	\$ 2,015	\$ 2,359			Flyers,Schedules,Misc			\$ 21,233		
								Dues/Meetings/Training/Travel/Exp					
\$ 2,572	\$ 2,886	\$3,070	\$ 4,890	\$ 3,469	\$ 3,800			Prof Dues/Fees/Mgs/Bks			\$ 6,617		
\$ 986	\$ 323	\$5,414	\$ 8,050	\$ 2,295	\$ 3,000			Conferences & Workshops			\$ 15,420		
\$ 130	\$ 365	\$617	\$ 264	-	\$ 100			Staff Mileage			\$ 335		
\$ 2,389	\$ 2,161	\$2,978	\$ 800	\$ 4,896	\$ 5,000			Staff Expense			\$ 800		
								Utilities					
\$ 65,625	\$ 72,111	\$82,823	\$ 79,957	\$ 49,370	\$ 80,000			Electric			\$ 116,275		
\$ 21,893	\$ 30,198	\$39,527	\$ 49,484	\$ 21,559	\$ 45,000			Natural Gas			\$ 38,700		
\$ 184,037	\$ 224,452	\$276,733	\$ 282,868	\$ 165,794	\$ 250,000			Water & Sewer			\$ 239,737		
\$ 4,915	\$ 5,470	\$4,675	\$ 4,980	\$ 2,896	\$ 4,980			Telephone			\$ 5,760		
\$ 921	\$ -	\$15,320	\$ 13,991	\$ 20,423	\$ 21,000			Computer & Cable/INTERNET & CO			\$ 14,709		
\$ 17,253	\$ 7,797							INTERNET & Communications			\$ 600		
\$ 15,492	\$ 16,103	\$15,849	\$ 23,062	\$ 9,090	\$ 22,389			Garbage			\$ 30,223		

FUND: GENERAL		DEPARTMENT: AQUATICS					PERSONNEL SERVICES		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED			2024-25	2024-25	2024-25	
2020-21	2021-22	2022-23	2023-24	2/28/23-24	2023-24	PERSONNEL SERVICES					
						Regular Salaries					
\$ 18,087	\$ 19,629	\$22,557	\$23,800	\$ 15,725	\$ 23,658	Special Service Supervisor	\$ 23,800				
\$ 47,888	\$ 47,554	\$67,037	\$61,267	\$ 38,965	\$ 58,448	Aquatic Coordinator	\$ 61,367				
\$ 34,696	\$ 39,111	\$49,158	\$48,083	\$ 32,060	\$ 48,090	Aquatic Specialist	\$ 50,487				
\$ -	\$ -			\$ -	\$ -	Secretary II	\$ -				
\$ -	\$ -			\$ -	\$ -	Secretary I	\$ -				
						Part-time & Temp Salaries					
\$ 4,835	\$ 6,792	\$42,867	\$ 21,879	\$ 9,645	\$ 14,500	Head Guard	\$ 21,036				
\$ 118,992	\$ 216,053	\$304,852	\$ 393,156	\$ 235,758	\$ 355,000	Guards, Instructors	\$ 442,033				
				\$ -	\$ -	Coaches	\$ 5,443				
\$ 39,333	\$ 32,014	\$35,060	\$ 107,656	\$ 35,372	\$ 55,500	Fitness Staff/Child Minder	\$ 119,729				
						Overtime					
						Full Time					
						Part Time & Temp					
						Payroll Taxes & Fringes					
\$ 20,398	\$ 28,116	\$39,853	\$50,172	\$ 28,086	\$ 42,200	Social Security	\$ 55,378				
\$ 158	\$ 1,650	\$17,236	\$39,351	\$ 19,681	\$ 30,100	Unemployment	\$ 28,956				
\$ 10,236	\$ 12,147	\$10,261	\$10,786	\$ 5,007	\$ 7,610	Retirement	\$ 10,980				
\$ 58,512	\$ 65,400	\$48,400	\$ 68,471	\$ 38,890	\$ 58,500	Health Insurance	\$ 65,015				
\$ 8,807	\$ 11,458	\$16,678	\$21,512	\$ 11,645	\$ 17,500	Workers Compensation	\$ 19,835				
\$ 361,942	\$ 479,924	\$ 653,960	\$ 846,133	\$ 470,835	\$ 711,106	TOTAL - PERSONNEL SERVICES	\$ 904,059	\$ -	\$ -		
8.25	15.68	13.52	18.74			FTE TOTALS	17.37				

FUND: GENERAL		DEPARTMENT: ADULT SPORTS		ESTIMATED	ACTUAL	ESTIMATED	ACTUAL	BUDGETED	ESTIMATED	ESTIMATED	PERSONNEL SERVICES	PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ESTIMATED	ACTUAL	BUDGETED	ACTUAL	ESTIMATED	ACTUAL	BUDGETED	ESTIMATED	ESTIMATED	PERSONNEL SERVICES	BUDGET	BUDGET	BUDGET
2020-21	2021-22	2022-23	2/28/23-24	2023-24	2/28/23-24	2023-24	2/28/23-24	2023-24	2023-24	2023-24	PERSONNEL SERVICES	2024-25	2024-25	2024-25
\$ 3,694	\$ 1,010	\$4,518	\$ 3,145	\$4,760	\$ 3,145	\$ 4,750	\$ 3,145	\$4,760	4,750	4,750	Regular Salaries	\$ 4,760		
\$ 2,577	\$ 4,089	\$7,137	\$ 467	\$9,665	\$ 467	\$ 2,000	\$ 467	\$9,665	2,000	2,000	Special Services Supervisor	\$ 8,350		
											Adult Sports Coordinator			
											Secretary			
\$ -	\$ 639	\$315	\$ 768	\$ 1,725	\$ 768	\$ 1,200	\$ 768	\$ 1,725	1,200	1,200	Part-time & Temp Salaries	\$ 1,725		
											Facility Leaders			
											Secretary			
											Overtime			
											Full Time			
											Part Time & Temp			
											Payroll Taxes & Fringes			
\$ 480	\$ 439	\$909	\$ 335	\$1,236	\$ 335	\$ 650	\$ 335	\$1,236	650	650	Social Security	\$ 1,135		
\$ 2	\$ 19	\$299	\$ 126	\$969	\$ 126	\$ 250	\$ 126	\$969	250	250	Unemployment	\$ 594		
\$ 374	\$ 121	\$932	\$ 289	\$1,169	\$ 289	\$ 550	\$ 289	\$1,169	550	550	Retirement	\$ 1,062		
\$ 2,288	\$ 152	\$3,699	\$ 916	\$4,558	\$ 916	\$ 1,250	\$ 916	\$4,558	1,250	1,250	Health Insurance	\$ 5,845		
\$ 193	\$ 155	\$381	\$ 133	\$530	\$ 133	\$ 200	\$ 133	\$530	200	200	Workers Compensation	\$ 407		
\$ 9,608	\$ 6,624	\$ 18,191	\$ 6,180	\$ 24,612	\$ 6,180	\$ 10,850	\$ 6,180	\$ 24,612	10,850	10,850	TOTAL - PERSONNEL SERVICES	\$ 23,878	\$ -	\$ -
0.10	0.10	0.21		0.24				0.24			FTE TOTALS	0.24		

FUND: GENERAL									
DEPARTMENT: ADULT SPORTS									
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	MATERIAL & SERVICES			
2020-21	2021-22	2022-23	2023-24	2/28/23-24	2023-24				
\$ 1,483	\$ 1,335	\$1,229	\$ 2,000	\$ 1,235	\$ 1,855	<u>Supplies</u>			
\$ 25	\$ 8	\$10	\$ 175	\$ 2	\$ 50	Office			
\$ 8,251	\$ 9,141	\$17,715	\$ 13,500	\$ 2,356	\$ 7,500	Postage			
						Program			
\$ -	\$ 47	\$48	\$ 100	\$ -	\$ -	<u>Printing/Advertising/Publicity</u>			
\$ -	\$ -	\$0	\$ 500	\$ -	\$ 200	Classified Ads			
\$ -	\$ -	\$0	\$ 300	\$ -	\$ 200	Brochure			
						Flyers,Schedules,Misc			
\$ 201	\$ 253	\$228	\$ 1,700	\$ 133	\$ 1,200	<u>Dues/Meetings/Training/Travel/Exp</u>			
						Prof Dues/Fees/Magazines/Books			
						Conferences & Workshops			
						Staff Mileage			
\$ 1,023	\$ 19	\$0	\$ 250	\$ 1	\$ 240	Staff Expense			
						<u>Utilities</u>			
		\$0	\$ 4,000	\$ -	\$ 1,000	Electricity			
\$ 662	\$ 1,278	\$1,336	\$ 1,300	\$ 832	\$ 1,300	Telephone			
\$ 238	\$ 736	\$611	\$ 750	\$ 135	\$ 750	Computer & Cable			
\$ 470	\$ 487	\$454	\$ 750	\$ 229	\$ 750	Internet and Communications			
						PROPOSED BUDGET 2024-25	APPROVED BUDGET 2024-25	ADOPTED BUDGET 2024-25	
						\$ 2,100			
						\$ 200			
						\$ 14,175			
						\$ 100			
						\$ 500			
						\$ 300			
						\$ 1,700			
						\$ -			
						\$ -			
						\$ 250			
						\$ 4,000			
						\$ 1,300			
						\$ 750			
						\$ 750			

FUND: GENERAL									
DEPARTMENT: YOUTH SPORTS									
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PERSONNEL SERVICES	PROPOSED	APPROVED	ADOPTED
2020-21	2021-22	2022-23	2023-24	2/28/23-24	2023-24		BUDGET	BUDGET	BUDGET
							2024-25	2024-25	2024-25
\$ 14,922	\$ 16,358	\$18,074	\$19,040	\$ 12,580	\$ 18,930	<u>Regular Salaries</u>	\$ 19,040		
\$ 42,244	\$ 48,834	\$53,808	\$54,771	\$ 34,148	\$ 51,825	Special Services Supervisor	\$ 47,312		
		\$36,104	\$39,558	\$ 21,415	\$ 34,650	Sports Coordinator	\$ 41,536		
						Sports Technician			
\$ 941	\$ 3,633	\$4,481	\$60,375	\$ 17,269	\$ 25,960	<u>Part-time & Temp Salaries</u>	\$ 60,375		
						Facility Leaders			
						<u>Overtime</u>			
						Full Time			
						Part Time & Temp			
						<u>Payroll Taxes & Fringes</u>			
\$ 4,488	\$ 5,338	\$8,610	\$13,292	\$ 6,534	\$ 10,050	Social Security	\$ 12,873		
\$ 27	\$ 260	\$3,585	\$10,425	\$ 4,332	\$ 7,075	Unemployment	\$ 6,731		
\$ 4,052	\$ 4,214	\$5,751	\$9,183	\$ 4,403	\$ 7,100	Retirement	\$ 8,739		
\$ 28,523	\$ 28,361	\$53,716	\$56,774	\$ 31,667	\$ 47,550	Health Insurance	\$ 42,591		
\$ 1,865	\$ 2,038	\$3,577	\$5,699	\$ 2,398	\$ 3,600	Workers Compensation	\$ 4,611		
\$ 97,062	\$ 109,036	\$ 187,705	\$ 269,117	\$ 134,745	\$ 206,740	TOTAL - PERSONNEL SERVICES	\$ 243,808	\$ -	\$ -
1.13	1.75	2.32	3.73			FTE TOTALS	3.78		

FUND: GENERAL									
DEPARTMENT: CLASSES/SPECIAL ACTIV.									
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED		PROPOSED	APPROVED	ADOPTED
2020-21	2021-22	2022-23	2023-24	2/28/23-24	2023-24		BUDGET	BUDGET	BUDGET
							2024-25	2024-25	2024-25
						MATERIAL & SERVICES			
						Professional & Contract Services			
\$ 1,987	\$ 7,907	\$29,289	\$ 28,500	\$ 23,825	\$ 30,000	Program Contracts	\$ 33,000		
\$ 3,478	\$ 3,766	\$4,022	\$ 5,000	\$ 4,269	\$ 5,000	Insurance	\$ 4,300		
						Equipment Maintenance Contracts			
						Refunds	\$ 150		
						Senior Trips			
						Contracts-Admission			
						Rentals/Leases			
						Equipment			
						Buildings & Structures			
						Capital Outlay			
						Equipment			
						Building & Structures			
\$ 11,808	\$ 19,911	\$ 46,491	\$ 53,350	\$ 38,112	\$ 50,975	TOTAL - MATERIAL & SUPPLIES	\$ 56,850	\$ -	\$ -
\$ 54,197	\$ 80,477	\$ 151,091	\$ 168,664	\$ 106,256	\$ 163,067	GRAND TTL CLASSES/SP EVNTS	\$ 170,334	\$ -	\$ -

FUND: GENERAL							PROPOSED	APPROVED	ADOPTED
DEPARTMENT: COM CNTRS/SCT BLD							BUDGET	BUDGET	BUDGET
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED		2024-25	2024-25	2024-25
2020-21	2021-22	2022-23	2023-24	2/28/23-24	2023-24				
		\$0	\$ 200	\$ -	\$ -		\$ 200		
						MATERIAL & SERVICES			
						Maintenance & Repairs			
						Building			
						Equipment			
						Professional & Contract Services			
\$ 919	\$ 1,810	\$1,554	\$ 6,000	\$ 3,699	\$ 6,000	Program Contracts	\$ 6,500		
\$ 39,318	\$ 42,922	\$47,175	\$ 51,000	\$ 50,020	\$ 50,100	Insurance	\$ 53,000		
						Equipment Maintenance Contracts			
\$ -	\$ -	\$453	\$ 4,000	\$ 1,592	\$ 4,000	Senior Trips	\$ 4,000		
\$ 391	\$ -	\$510	\$ 3,000	\$ 480	\$ 2,000	Refunds	\$ 3,000		
						Contracts - Admissions	\$ -		
						Rentals/Leases			
						Equipment			
						Buildings & Structures			
						Capital Outlay			
						Equipment			
						Building & Structures			
\$ 75,974	\$ 85,236	\$ 97,128	\$ 121,700	\$ 84,853	\$ 118,700	TOTAL - MATERIAL & SUPPLIES	\$ 124,500	\$ -	\$ -
\$ 136,446	\$ 156,221	\$ 194,538	\$ 243,992	\$ 158,243	\$ 229,848	GRAND TTL COMMUNITY CNTRS	\$ 249,115	\$ -	\$ -

FUND: GENERAL									
DEPARTMENT: PRESCHOOL									
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	MATERIAL & SERVICES			
2020-21	2021-22	2022-23	2023-24	2/28/23-24	2023-24	Supplies	PROPOSED	APPROVED	ADOPTED
							BUDGET	BUDGET	BUDGET
							2024-25	2024-25	2024-25
\$ 128	\$ 90	\$141	\$ 900	\$ 404	\$ 750	Office	\$ 900		
\$ 15	\$ 2	\$3	\$ 300	\$ 140	\$ 300	Postage	\$ 300		
\$ 1,267	\$ 1,239	\$1,456	\$ 2,905	\$ 529	\$ 2,000	Program	\$ 5,300		
						Snacks & Food			
						Uniforms			
\$ 132	\$ 179	\$180	\$ 250	\$ 132	\$ 200	<u>Printing/Advertising/Publicity</u>	\$ 250		
\$ 328	\$ 336	\$274	\$ 600	\$ 166	\$ 400	Classified Ads	\$ 600		
		\$0	\$ 200	\$ -	\$ -	Brochure	\$ 200		
						Flyers,Schedules,Misc			
\$ 201	\$ 224	\$244	\$ 450	\$ 159	\$ 300	<u>Dues/Meetings/Training/Travel/Exp</u>	\$ 450		
						Prof Dues/Fees/Magazines/Books			
		\$0	\$ -	\$ -	\$ 100	Conferences & Workshops	\$ -		
\$ 807	\$ 2	\$20	\$ 100	\$ 1	\$ 100	Staff Mileage	\$ -		
						Staff Expense	\$ 200		
\$ 475	\$ 518	\$525	\$ 600	\$ 374	\$ 600	<u>Utilities</u>	\$ 950		
\$ 886	\$ 994	\$1,202	\$ 1,200	\$ 619	\$ 1,200	Electric	\$ 1,400		
\$ 1,349	\$ 1,408	\$1,683	\$ 1,700	\$ 1,029	\$ 1,700	Natural Gas	\$ 2,350		
\$ 931	\$ 995	\$682	\$ 1,200	\$ 416	\$ 1,000	Water & Sewer	\$ 1,200		
\$ 2,119	\$ 971	\$2,537	\$ 2,500	\$ 1,768	\$ 2,500	Telephone	\$ 2,500		
\$ 680	\$ 487	\$454	\$ 1,050	\$ 229	\$ 1,050	Computer & Cable	\$ 1,050		
						Internet & Communications			

FUND: GENERAL											
Quilt Club											
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED			
2020-21	2021-22	2022-23	2023-24	2/28/23-24	2023-24	BUDGET	BUDGET	BUDGET			
\$ -	\$ 60	\$ 0	\$ 1,500	\$ -	\$ 500	2024-25	2024-25	2024-25			
\$ -	\$ 60	\$ -	\$ 1,500	\$ -	\$ 500	\$ 1,500	\$ -	\$ -			
FUND: GENERAL											
TUALITIAN VALLEY FOOTBALL											
ACTUAL	ACTUAL	BUDGETED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED			
2020-21	2021-22	2022-23	2023-24	2/28/23-24	2023-24	BUDGET	BUDGET	BUDGET			
\$ -	\$ -	\$ 0	\$ 22,000	\$ -	\$ -	2024-25	2024-25	2024-25			
\$ -	\$ -	\$ 0	\$ 22,000	\$ -	\$ -	\$ 22,000	\$ -	\$ -			
FUND: GENERAL											
LACROSSE GROUP											
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED			
2020-21	2021-22	2022-23	2023-24	2/28/23-24	2023-24	BUDGET	BUDGET	BUDGET			
\$ -	\$ -	\$ 0	\$ 10,000	\$ -	\$ -	2024-25	2024-25	2024-25			
\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ -			
FUND: GENERAL											
THEATHER GROUP											
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED			
2020-21	2021-22	2022-23	2023-24	2/28/23-24	2023-24	BUDGET	BUDGET	BUDGET			
\$ -	\$ -	\$ 0	\$ 10,000	\$ -	\$ -	2024-25	2024-25	2024-25			
\$ -	\$ -	\$ 0	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ -			
FUND: GENERAL											
BABE RUTH											
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED			
2020-21	2021-22	2022-23	2023-24	2/28/23-24	2023-24	BUDGET	BUDGET	BUDGET			
\$ -	\$ -	\$ 0	\$ 8,000	\$ -	\$ -	2024-25	2024-25	2024-25			
\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ 8,000	\$ -	\$ -			
FUND: GENERAL											
TIGER VOLLEY BALL											
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED			
2020-21	2021-22	2022-23	2023-24	2/28/23-24	2023-24	BUDGET	BUDGET	BUDGET			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2024-25	2024-25	2024-25			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
FUND: GENERAL											
GRAND TOTAL VOLLEY BALL											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

FUND: GENERAL									
DEPARTMENT: ALL GENERAL FUNDS									
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	GENERAL FUND		PROPOSED	ADOPTED
2020-21	2021-22	2022-23	2023-24	2/28/23-24	2023-24	PERSONNEL SERVICE		BUDGET	BUDGET
								2024-25	2024-25
\$ 2,749,485	\$ 2,912,830	\$ 3,858,766	\$ 5,243,882	\$ 3,033,228	\$ 4,648,087	TOTAL - ALL GENERAL FUNDS		\$ 5,586,095	\$ -
52.21	81.26	83.98	84.36			<u>FTE TOTALS</u>		90.89	-
\$ 2,446,791	\$ 2,849,221	\$ 3,483,823	\$ 3,861,495	\$ 2,452,016	\$ 3,772,224	MATERIAL & SERVICES		\$ 4,288,909	\$ -
\$ 189,660	\$ 557,598	\$ 634,704	\$ 3,799,356	\$ 586,350	\$ 1,994,557	CAPITAL OUTLAY		\$ 3,482,002	\$ -
\$ 660	\$ -	\$ -	\$ -	\$ -	\$ -	TRANSFERS		\$ -	\$ -
\$ -	\$ -	\$ -	\$ 1,330,218	\$ -	\$ -	CONTINGENCY		\$ 1,500,000	\$ -
\$ 5,386,596	\$ 6,319,649	\$ 7,977,293	\$ 14,234,951	\$ 6,071,594	\$ 10,414,868	<u>GRAND TOTAL GENERAL FUND</u>		\$ 14,857,006	\$ -

FUND: GENERAL											
DEPARTMENT: GENERAL FUNDS BASIC SERVICE BREAKOUT											
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED						
2020-21	2021-22	2022-23	2023-24	2/28/23-24	2023-24	BASIC SERVICE	PERSONNEL SERVICE	TOTAL - ALL GENERAL FUNDS	FTE TOTALS	PROPOSED BUDGET 2024-25	ADOPTED BUDGET 2024-25
\$ 1,420,250	\$ 1,457,959	\$ 1,862,806	\$ 2,645,488	\$ 1,555,803	\$ 2,397,820			\$ 2,718,734	\$		
21.6100	35.7800	29.0300	34.5100					36.81			
BASIC SERVICE											
\$ 1,388,209	\$ 1,612,061	\$ 1,887,044	\$ 2,088,777	\$ 1,318,357	\$ 2,049,945	MATERIAL & SERVICES		\$ 2,313,319	\$		
TOTAL - ALL GENERAL FUNDS											
\$ 115,445	\$ 165,122	\$ 398,666	\$ 3,541,376	\$ 351,917	\$ 1,597,900	CAPITAL OUTLAY		\$ 3,154,762	\$		
TOTAL - ALL GENERAL FUNDS											
\$ 660	\$ -	\$ -	\$ -	\$ -	\$ -	BASIC SERVICE TRANSFERS		\$ -	\$		
TOTAL - ALL GENERAL FUNDS											
\$ -	\$ -	\$ -	\$ 1,330,218	\$ -	\$ -	BASIC SERVICE CONTINGENCY		\$ 1,500,000	\$		
TOTAL - ALL GENERAL FUNDS											
\$ 2,924,564	\$ 3,235,142	\$ 4,148,516	\$ 9,605,859	\$ 3,226,076	\$ 6,045,665	BASIC SERVICE		\$ 9,686,815	\$		
GRAND TOTAL GENERAL FUND											
FUND: GENERAL											
DEPARTMENT: GENERAL FUNDS SPECIAL SERVICE BREAKOUT											
ACTUAL	ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED						
2020-21	2021-22	2022-23	2023-24	2/28/23-24	2023-24	SPECIAL SERVICE	PERSONNEL SERVICE	TOTAL - ALL GENERAL FUNDS	FTE TOTALS	PROPOSED BUDGET 2024-25	ADOPTED BUDGET 2024-25
\$ 1,329,235	\$ 1,454,871	\$ 1,995,960	\$ 2,598,394	\$ 1,477,425	\$ 2,250,267			\$ 2,867,361	\$		
30.6000	45.4800	38.0700	49.8500					54.08			
SPECIAL SERVICE											
\$ 1,058,582	\$ 1,237,160	\$ 1,596,779	\$ 1,772,718	\$ 1,133,660	\$ 1,722,279	MATERIAL & SERVICES		\$ 1,975,590	\$		
TOTAL - ALL GENERAL FUNDS											
\$ 74,215	\$ 392,476	\$ 236,039	\$ 257,980	\$ 234,434	\$ 396,657	SPECIAL SERVICE		\$ 327,240	\$		
TOTAL - ALL GENERAL FUNDS											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAPITAL OUTLAY		\$ -	\$		
TOTAL - ALL GENERAL FUNDS											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPECIAL SERVICE TRANSFERS		\$ -	\$		
TOTAL - ALL GENERAL FUNDS											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPECIAL SERVICE CONTINGENCY		\$ -	\$		
TOTAL - ALL GENERAL FUNDS											
\$ 2,462,032	\$ 3,084,507	\$ 3,828,777	\$ 4,629,092	\$ 2,845,518	\$ 4,369,203	SPECIAL SERVICE		\$ 5,170,191	\$		
GRAND TOTAL GENERAL FUND											

TAX RATE HISTORY

	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24
Assessed Value	\$ 3,381,807,410	\$ 3,589,894,257	\$ 3,770,180,227	\$ 3,930,825,584	\$ 4,059,899,479	\$ 4,304,495,785
Value % Increase	3.1%	6.2%	5.0%	4.3%	3.3%	6.0%
Tax Rate	0.9076	0.9076	0.9076	0.9076	0.9076	0.9076
Bond	0.404	0.3876	0.369	0.4033	0.3338	0.3186
Levy			0			
TTL TAX RATE	1.3116	1.2952	1.2766	1.3109	1.2414	1.2262
Offsets						
Bond Debt	\$ 1,276,757	\$ 1,298,662	\$ 1,313,975	\$ 1,335,975	\$ 1,355,225	\$ 1,371,725
Bond Tx Rec	\$ 1,323,918	\$ 1,379,210	\$ 1,374,501	\$ 1,538,336	\$ 1,540,686	\$ 1,371,725
Tax To Be Collected	\$ 3,069,328	\$ 3,258,188	\$ 1,375,985	\$ 3,567,617	\$ 3,675,326	
Ttl Gen Fun Tx Rec	\$ 3,031,380	\$ 3,157,457	\$ 3,299,304	\$ 3,422,087	\$ 3,336,071	\$ 3,685,025
Ttl Taxes Received	\$ 4,355,298	\$ 4,536,667	\$ 4,673,805	\$ 4,960,423	\$ 4,876,757	\$ 5,056,750

TAX RATE HISTORY

	PROPOSED 2024-25
Assessed Value	\$ 4,304,495,785
Value % Increase	6.0%
Tax Rate	0.9076
Bond	0.3186
Levy	
TTL TAX RATE	1.2262
Offsets	
Bond Debt	\$ 1,395,476
Bond Tx Rec	\$ 1,395,476
Tax To Be Collected	
Ttl Gen Fun Tx Rec	\$ 3,832,525
Ttl Taxes Received	\$ 5,228,001

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	0	0				
Taxes To Be Receiver	#VALUE!					
Offsets	0	0				
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	0.9076	0.9076	0.9076
Bond Levy				0.419	0.4202	0.4132
Total Tax	0.9076	0.9076	0.9076	1.3266	1.3278	1.3208
Offsets						
Bond Debt						
Bond Tx Rec			\$ -	\$ 1,202,990	\$ 1,237,979	\$ 1,258,138
Tax To Be Collected	\$ 2,401,360	\$ 2,468,720	\$ 2,601,524	\$ 2,711,795	\$ 2,862,207	\$ 2,977,484
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	\$ 3,793,649	\$ 4,073,947	\$ 4,068,132

TAX RATE HISTORY

	ACTUAL 1994-95	ACTUAL 1995-96	ACTUAL 1996-97	ACTUAL 1997-98	ACTUAL 1998-99	ACTUAL 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
Taxes To Be Received	\$ 781,736.99	\$ 820,660.91	\$ 1,274,076.06	\$ 1,173,579.10	\$ 1,229,008.14	\$ 1,316,078.60
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 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 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
Taxes To Be Received	\$ 1,390,110.51	\$ 1,451,538.80	\$ 1,562,276.59	\$ 1,589,173.71	\$ 1,720,905.48	\$ 1,862,063.85
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 BE RECEIVED	ASSESSED VALUE	TAX RATE	INCREASE IN TAXES	POOL BOND 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>
2024	\$ 5,229,887.43	\$ 4,304,495,785.00	\$ 1.2262	\$ 193,636.86	<u>\$ 0.3186</u>

TAX INFORMATION FOR CHEHALEM PARK AND RECREATION DISTRICT

YEAR	TAXES TO BE RECEIVED	ASSESSED VALUE	TAX RATE	INCREASE IN TAXES
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 BE RECEIVED	ASSESSED VALUE	TAX RATE	INCREASE IN TAXES
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 BE RECEIVED	ASSESSED VALUE	TAX RATE	INCREASE IN TAXES
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)
2024	\$ 5,229,887.43	\$ 4,304,495,785.00	\$ 1.2264	\$ 193,636.86

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

CHEHALEM PARK AND RECREATION DISTRICT
CURRENT EMPLOYEE POSITIONS AND PAY PLAN

**TEMPORARY, PARTTIME, SEASONAL & PERMANENT HOURLY
EMPLOYEES**

- Grade 5: (\$16.41 - \$25.46) Receptionist/Clerks, Concessionaires, Recreation Leaders
I/Helpers, Site Leaders, Maintenance Laborer I, Life Guards,
Care Leaders, Technicians I
- Grade 8: (\$19.00 - \$29.47) Maintenance Laborers/Technicians II, Water Safety
Instructors, Care/Sport Leaders II, Lead Life Guard, Lead
Receptionist/Clerk,
- Grade 10: (\$20.94 - \$32.49) Recreation Specialist I/Leaders III, Technician III

PERMANENT PARTTIME AND FULLTIME SALARY EMPLOYEES

- Grade 12: (\$23.09 - \$35.82) Specialist II
- Grade 13: (\$24.24 - \$37.81) Specialist III
- Grade 15: (\$26.73 - \$41.47) Coordinator I
- Grade 16: (\$28.07 - \$43.54) Coordinator II
- Grade 17: (\$29.47 - \$45.72) Coordinator III
- Grade 19: (\$32.49 - \$50.40) Director I
- Grade 20: (\$34.11 - \$52.92) Director II
- Grade 22: (\$37.61 - \$58.35) Director III
- Grade 27: (\$48.00 - \$74.47) Supervisors
- Grade 29: (\$52.92 - \$82.10) Superintendent, Assistant Superintendent

THIS IS EFFECTIVE 7-1-97
THIS IS EFFECTIVE 7-1-99
THIS IS EFFECTIVE 7-1-04
THIS IS EFFECTIVE 7-1-05
THIS IS EFFECTIVE 7-1-06
THIS IS EFFECTIVE 7-1-07
THIS IS EFFECTIVE 7-1-09
THIS IS EFFECTIVE 7-1-16
THIS IS EFFECTIVE 7-1-18
THIS IS EFFECTIVE 7-1-19
THIS IS EFFECTIVE 7-1-20
THIS IS EFFECTIVE 7-1-21
THIS IS EFFECTIVE 7-1-22

GRADE	9 HRLY	\$	STEP A	25.49	\$	STEP B	26.76	\$	STEP C	28.10	\$	STEP D	29.50	\$	STEP E	30.98	\$	STEP F	32.53	\$	STEP G	34.15	\$	LONGEVITY L-1	35.86	\$	LONGEVITY L-2	37.65	\$	LONGEVITY L-3	39.54
	WKLY	\$		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
	MTLY	\$		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
	YRLY	\$		53,011.10	\$		55,661.66	\$		58,444.74	\$		61,366.98	\$		64,435.32	\$		67,657.09	\$		71,039.95	\$		74,591.94	\$		78,321.54	\$		82,237.62
GRADE	10 HRLY	\$	STEP A	26.76	\$	STEP B	28.10	\$	STEP C	29.50	\$	STEP D	30.98	\$	STEP E	32.53	\$	STEP F	34.15	\$	STEP G	35.86	\$	LONGEVITY L-1	37.65	\$	LONGEVITY L-2	39.54	\$	LONGEVITY L-3	41.51
	WKLY	\$		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
	MTLY	\$		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
	YRLY	\$		55,661.66	\$		58,444.74	\$		61,366.98	\$		64,435.32	\$		67,657.09	\$		71,039.95	\$		74,591.94	\$		78,321.54	\$		82,237.62	\$		86,349.50
GRADE	11 HRLY	\$	STEP A	28.10	\$	STEP B	29.50	\$	STEP C	30.98	\$	STEP D	32.53	\$	STEP E	34.15	\$	STEP F	35.86	\$	STEP G	37.65	\$	LONGEVITY L-1	39.54	\$	LONGEVITY L-2	41.51	\$	LONGEVITY L-3	43.59
	WKLY	\$		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
	MTLY	\$		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
	YRLY	\$		58,444.74	\$		61,366.98	\$		64,435.32	\$		67,657.09	\$		71,039.95	\$		74,591.94	\$		78,321.54	\$		82,237.62	\$		86,349.50	\$		90,666.97
GRADE	12 HRLY	\$	STEP A	29.50	\$	STEP B	30.98	\$	STEP C	32.53	\$	STEP D	34.15	\$	STEP E	35.86	\$	STEP F	37.65	\$	STEP G	39.54	\$	LONGEVITY L-1	41.51	\$	LONGEVITY L-2	43.59	\$	LONGEVITY L-3	45.77
	WKLY	\$		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
	MTLY	\$		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
	YRLY	\$		61,366.98	\$		64,435.32	\$		67,657.09	\$		71,039.95	\$		74,591.94	\$		78,321.54	\$		82,237.62	\$		86,349.50	\$		90,666.97	\$		95,200.32
GRADE	13 HRLY	\$	STEP A	30.98	\$	STEP B	32.53	\$	STEP C	34.15	\$	STEP D	35.86	\$	STEP E	37.65	\$	STEP F	39.54	\$	STEP G	41.51	\$	LONGEVITY L-1	43.59	\$	LONGEVITY L-2	45.77	\$	LONGEVITY L-3	48.06
	WKLY	\$		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
	MTLY	\$		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
	YRLY	\$		64,435.32	\$		67,657.09	\$		71,039.95	\$		74,591.94	\$		78,321.54	\$		82,237.62	\$		86,349.50	\$		90,666.97	\$		95,200.32	\$		99,960.34
GRADE	14 HRLY	\$	STEP A	32.53	\$	STEP B	34.15	\$	STEP C	35.86	\$	STEP D	37.65	\$	STEP E	39.54	\$	STEP F	41.51	\$	STEP G	43.59	\$	LONGEVITY L-1	45.77	\$	LONGEVITY L-2	48.06	\$	LONGEVITY L-3	50.46
	WKLY	\$		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
	MTLY	\$		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
	YRLY	\$		67,657.09	\$		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 HRLY	\$	STEP A	34.15	\$	STEP B	35.86	\$	STEP C	37.65	\$	STEP D	39.54	\$	STEP E	41.51	\$	STEP F	43.59	\$	STEP G	45.77	\$	LONGEVITY L-1	48.06	\$	LONGEVITY L-2	50.46	\$	LONGEVITY L-3	52.98
	WKLY	\$		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	\$		2,119.35
	MTLY	\$		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	\$		9,183.86
	YRLY	\$		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	\$		110,206.27
GRADE	16 HRLY	\$	STEP A	35.86	\$	STEP B	37.65	\$	STEP C	39.54	\$	STEP D	41.51	\$	STEP E	43.59	\$	STEP F	45.77	\$	STEP G	48.06	\$	LONGEVITY L-1	50.46	\$	LONGEVITY L-2	52.98	\$	LONGEVITY L-3	55.63
	WKLY	\$		1,434.46	\$		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
	MTLY	\$		6,216.00	\$		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
	YRLY	\$		74,591.94	\$		78,321.54	\$		82,237.62	\$		86,349.50	\$		90,666.97	\$		95,200.32	\$		99,960.34	\$		104,958.35	\$		110,206.27	\$		115,716.59

GRADE	17 HRLY	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	LONGEVITY L-1	LONGEVITY L-2	LONGEVITY L-3
	\$	37.65	\$ 39.54	\$ 41.51	\$ 43.59	\$ 45.77	\$ 48.06	\$ 50.46	\$ 52.98	\$ 55.63	\$ 58.41
	\$	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
	\$	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
	\$	78,321.54	\$ 82,237.62	\$ 86,349.50	\$ 90,666.97	\$ 95,200.32	\$ 99,960.34	\$ 104,958.35	\$ 110,206.27	\$ 115,716.59	\$ 121,502.42
GRADE	18 HRLY	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	LONGEVITY L-1	LONGEVITY L-2	LONGEVITY L-3
	\$	39.54	\$ 41.51	\$ 43.59	\$ 45.77	\$ 48.06	\$ 50.46	\$ 52.98	\$ 55.63	\$ 58.41	\$ 61.34
	\$	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
	\$	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
	\$	82,237.62	\$ 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
GRADE	19 HRLY	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	LONGEVITY L-1	LONGEVITY L-2	LONGEVITY L-3
	\$	41.51	\$ 43.59	\$ 45.77	\$ 48.06	\$ 50.46	\$ 52.98	\$ 55.63	\$ 58.41	\$ 61.34	\$ 64.40
	\$	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
	\$	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
	\$	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
GRADE	20 HRLY	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	LONGEVITY L-1	LONGEVITY L-2	LONGEVITY L-3
	\$	43.59	\$ 45.77	\$ 48.06	\$ 50.46	\$ 52.98	\$ 55.63	\$ 58.41	\$ 61.34	\$ 64.40	\$ 67.62
	\$	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
	\$	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
	\$	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
GRADE	21 HRLY	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	LONGEVITY L-1	LONGEVITY L-2	LONGEVITY L-3
	\$	45.77	\$ 48.06	\$ 50.46	\$ 52.98	\$ 55.63	\$ 58.41	\$ 61.34	\$ 64.40	\$ 67.62	\$ 71.00
	\$	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
	\$	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
	\$	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
GRADE	22 HRLY	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	LONGEVITY L-1	LONGEVITY L-2	LONGEVITY L-3
	\$	48.06	\$ 50.46	\$ 52.98	\$ 55.63	\$ 58.41	\$ 61.34	\$ 64.40	\$ 67.62	\$ 71.00	\$ 74.55
	\$	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
	\$	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
	\$	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
GRADE	23 HRLY	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	LONGEVITY L-1	LONGEVITY L-2	LONGEVITY L-3
	\$	50.46	\$ 52.98	\$ 55.63	\$ 58.41	\$ 61.34	\$ 64.40	\$ 67.62	\$ 71.00	\$ 74.55	\$ 78.28
	\$	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
	\$	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
	\$	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
GRADE	24 HRLY	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	LONGEVITY L-1	LONGEVITY L-2	LONGEVITY L-3
	\$	52.98	\$ 55.63	\$ 58.41	\$ 61.34	\$ 64.40	\$ 67.62	\$ 71.00	\$ 74.55	\$ 78.28	\$ 82.20
	\$	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
	\$	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
	\$	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
GRADE	25 HRLY	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	LONGEVITY L-1	LONGEVITY L-2	LONGEVITY L-3
	\$	55.63	\$ 58.41	\$ 61.34	\$ 64.40	\$ 67.62	\$ 71.00	\$ 74.55	\$ 78.28	\$ 82.20	\$ 86.31
	\$	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
	\$	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
	\$	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	26	HRLY	\$	STEP A	58.41	STEP B	61.34	STEP C	64.40	STEP D	67.62	STEP E	71.00	STEP F	74.55	STEP G	78.28	LONGEVITY L-1	82.20	LONGEVITY L-2	86.31	LONGEVITY L-3	90.62			
				WKLY	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	5,099.13	5,352.20	5,616.91	5,893.46	6,182.11	
				MTLY	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	21,949.57	22,999.13	24,099.13	25,249.13	26,449.13	27,699.13
				YRLY	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	265,214.44	278,534.44	292,566.47	307,314.44	322,794.44	339,014.44
				STEP	A	B	C	D	E	F	G															
GRADE	27	HRLY	\$	STEP A	61.34	STEP B	64.40	STEP C	67.62	STEP D	71.00	STEP E	74.55	STEP F	78.28	STEP G	82.20	LONGEVITY L-1	86.31	LONGEVITY L-2	90.62	LONGEVITY L-3	95.15			
				WKLY	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	5,099.13	5,352.20	5,616.91	5,893.46	6,182.11		
				MTLY	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	21,949.57	22,999.13	24,099.13	25,249.13	26,449.13		
				YRLY	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	265,214.44	278,534.44	292,566.47	307,314.44	322,794.44		
				STEP	A	B	C	D	E	F	G															
GRADE	28	HRLY	\$	STEP A	64.40	STEP B	67.62	STEP C	71.00	STEP D	74.55	STEP E	78.28	STEP F	82.20	STEP G	86.31	LONGEVITY L-1	90.62	LONGEVITY L-2	95.15	LONGEVITY L-3	99.91			
				WKLY	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	5,099.13	5,352.20	5,616.91	5,893.46	6,182.11			
				MTLY	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	21,949.57	22,999.13	24,099.13	25,249.13	26,449.13			
				YRLY	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	265,214.44	278,534.44	292,566.47	307,314.44	322,794.44			
				STEP	A	B	C	D	E	F	G															
GRADE	29	HRLY	\$	STEP A	67.62	STEP B	71.00	STEP C	74.55	STEP D	78.28	STEP E	82.20	STEP F	86.31	STEP G	90.62	LONGEVITY L-1	95.15	LONGEVITY L-2	99.91	LONGEVITY L-3	104.90			
				WKLY	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	5,099.13	5,352.20	5,616.91	5,893.46	6,182.11	6,482.11			
				MTLY	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	21,949.57	22,999.13	24,099.13	25,249.13	26,449.13	27,699.13			
				YRLY	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	265,214.44	278,534.44	292,566.47	307,314.44	322,794.44	339,014.44			
				STEP	A	B	C	D	E	F	G															
GRADE	30	HRLY	\$	STEP A	71.00	STEP B	74.55	STEP C	78.28	STEP D	82.20	STEP E	86.31	STEP F	90.62	STEP G	95.15	LONGEVITY L-1	99.91	LONGEVITY L-2	104.90	LONGEVITY L-3	110.15			
				WKLY	2,840.89	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	5,099.13	5,352.20	5,616.91	5,893.46	6,182.11	6,482.11	6,792.11			
				MTLY	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	21,949.57	22,999.13	24,099.13	25,249.13	26,449.13	27,699.13	28,999.13			
				YRLY	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	265,214.44	278,534.44	292,566.47	307,314.44	322,794.44	339,014.44	355,234.44			
				STEP	A	B	C	D	E	F	G															
GRADE	31	HRLY	\$	STEP A	74.55	STEP B	78.28	STEP C	82.20	STEP D	86.31	STEP E	90.62	STEP F	95.15	STEP G	99.91	LONGEVITY L-1	104.90	LONGEVITY L-2	110.15	LONGEVITY L-3	115.66			
				WKLY	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	5,099.13	5,352.20	5,616.91	5,893.46	6,182.11	6,482.11	6,792.11	7,112.11			
				MTLY	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	21,949.57	22,999.13	24,099.13	25,249.13	26,449.13	27,699.13	28,999.13	30,399.13			
				YRLY	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	265,214.44	278,534.44	292,566.47	307,314.44	322,794.44	339,014.44	355,234.44	371,454.44			
				STEP	A	B	C	D	E	F	G															
GRADE	32	HRLY	\$	STEP A	78.28	STEP B	82.20	STEP C	86.31	STEP D	90.62	STEP E	95.15	STEP F	99.91	STEP G	104.90	LONGEVITY L-1	110.15	LONGEVITY L-2	115.66	LONGEVITY L-3	121.44			
				WKLY	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	5,099.13	5,352.20	5,616.91	5,893.46	6,182.11	6,482.11	6,792.11	7,112.11	7,442.11			
				MTLY	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	21,949.57	22,999.13	24,099.13	25,249.13	26,449.13	27,699.13	28,999.13	30,399.13	31,899.13			
				YRLY	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	265,214.44	278,534.44	292,566.47	307,314.44	322,794.44	339,014.44	355,234.44	371,454.44	388,674.44			
				STEP	A	B	C	D	E	F	G															

ORGANIZATIONAL CHART

CITIZENS

BOARD OF DIRECTORS

SUPERINTENDENT

ASSISTANT SUPERINTENDENT

PUBLIC INFORMATION DIRECTOR

ADMINISTRATIVE(2)/MARKETING&EVENT/LEAD SPECIALIST (4)

PARTTIME STAFF (4.43)

BASIC SERVICE SUPERVISOR

BASIC SERVICE/PARK/GOLF MACHANIC DIRECTOR

BUILDING/GROUNDS/GOLF COORDINATORS (3)

PARK-HORT/GOLF MECHANIC SPECIALISTS (5)

GOLF/IT/BUILDING/GROUNDS TECHNICIAN (4)

PARTTIME (11.38)

SPECIAL SERVICE SUPERVISOR

SPECIAL SERVICE/GOLF DIRECTOR

RECREATION/SPORTS/AQUATIC/CARE COORDINATORS (4)

REC/GOLF/AQUATIC SPECIALIST (3)

SPORTS/SENIOR CNT TECHNICIAN (2)

PARTTIME (43.08)

TOTAL FTE: ADMINISTRATION 11.43– BASIC SERVICE 25.38 – SPECIAL SERVICE 54.08 – GRAND TOTAL FTE: 90.89

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 61.50 56.88 34.61 81.32

YEAR: 22/23 23/24 24/25

BUDGET FTE: 67.15 84.36 90.89

YEAR HIRED	PRESENT CLASS TITLE	7/1/2024 PAY GRADE & STEP	BUDGETED SALARY @ 6/30/2023	PRESENT SALARY @ 6/30/2024	DATE PLACED IN STEP	DATE OF NEXT REVIEW	SALARY @ NEXT REVIEW	COST OF MERIT INCREASE	2024-25 MERIT COST	2024-25 BUDGETED SALARY	
1985	SUPERINTENDENT	N/A	\$117,777	\$117,776	24-Jul	25-Jul	\$123,666	\$ 5,889	\$ -	\$117,777	\$117,777
2004	ASSISTANT SUPERINTENDENT	24 - B	\$115,717	\$110,206	24-Jul	25-Jul	\$121,503	\$ 5,786	\$ -	\$115,717	\$115,717
2010	PUBLIC INFORMATION DIRECTOR II	15 - C	\$74,592	\$74,593	24-Jul	25-Jul	\$82,238	\$ 3,916	\$ 3,730	\$78,322	\$78,322
1998	ADMINISTRATIVE COORDINATOR III	11 - C	\$67,758	\$64,435	24-Jul	25-Jul	\$0	\$ -	\$ (67,758)	\$0	\$0
2017	EVENT/MARKETING SPECIALIST I	5 - B	\$48,083	\$48,083	24-Jul	25-Jul	\$53,012	\$ 2,525	\$ 2,404	\$50,487	\$50,487
2005	ADMINISTRATION SPECIALIST II	6 - C	\$45,793	\$43,612	24-Jul	25-Jul	\$50,487	\$ 1,694	\$ 7,257	\$48,793	\$48,793
2005	ADMINISTRATION SPECIALIST I	5 - A	\$41,536	\$43,612	24-Jul	25-Jul	\$43,613	\$ 2,077	\$ 41,536	\$41,536	\$41,536
2022	LEAD RECEPTIONIST/CLERK	3 - B	\$0	\$39,558	24-Jul	25-Jul	\$527,531	\$24,412	(\$8,137)	\$503,119	\$503,119
GRAND TOTALS ADMINISTRATION											
2012	BASIC SERVICE SUPERVISOR	20 - A	\$95,201	\$90,667	24-Jul	25-Jul	\$99,961	\$ 4,760	\$ -	\$95,201	\$95,201
2024	GOLF/PARK MECHANIC DIRECTOR I	12 - C	\$48,083	\$23,854	24-Jul	25-Jul	\$70,112	\$ 2,454	\$ 19,575	\$67,658	\$67,658
1987	PARKS COORDINATOR II	9 - E	\$64,436	\$64,436	23-Jul	25-Jul	\$67,658	\$ 3,222	\$ -	\$64,436	\$64,436
1999	BUILDING COORDINATOR I	9 - E	\$64,436	\$64,436	23-Jul	25-Jul	\$67,658	\$ 3,222	\$ -	\$64,436	\$64,436
2015	PARK/TRAIL SPECIALIST III	7 - G	\$64,436	\$64,436	23-Jul	25-Jul	\$67,658	\$ 3,222	\$ -	\$64,436	\$64,436
2022	GOLF MAINT COORDINATOR I	8 - D	\$58,445	\$58,445	23-Jul	25-Jan	\$61,367	\$ 1,460	\$ 1,462	\$59,907	\$59,907
2022	GOLF/PARK MAINT SPECIALIST III	7 - D	\$58,445	\$79,914	23-Jul	25-Jan	\$83,910	\$ 25,465	\$ -	\$58,445	\$58,445
2023	GOLF/PARK MAINT SPECIALIST III	7 - D	\$39,558	\$24,000	24-Jul	26-Jul	\$61,367	\$2,922	\$18,887	\$58,445	\$58,445
2016	IT SYSTEM TECHNICIAN I	1 - D	\$45,793	\$45,793	23-Jul	25-Jan	\$48,083	\$ 2,290	\$ -	\$45,793	\$45,793
2022	PARK/AQUATIC SPECIALIST I	5 - B	\$43,613	\$39,985	24-Jul	25-Jul	\$48,083	\$ 2,300	\$ 2,180	\$45,793	\$45,793
2023	PARK TECHNICIAN BUILDING II	3 - D	\$35,860	\$39,984	24-Jul	26-Jul	\$48,083	\$ 2,290	\$ 9,913	\$45,793	\$45,793
2021	PARK TECHNICIAN GROUNDS II	3 - B	\$41,536	\$43,613	23-Jul	25-Jan	\$45,793	\$ 1,089	\$ 3,168	\$44,704	\$44,704
2024	PARK/GOLF/HORT SPECIALIST I	5 - A	\$0	\$39,558	23-Jul	24-Jul	\$45,793	\$ 2,180	\$ 43,613	\$43,613	\$43,613
2024	PARK TECHNICIAN GROUNDS II	3 - D	\$43,613	\$43,613	23-Jul	24-Jul	\$48,083	\$ 2,290	\$ 2,180	\$45,793	\$45,793
2024	PARK/GOLF TECHNICIAN GROUNDS II	3 - B	\$0	\$39,558	24-Jul	25-Jul	\$43,613	\$ 2,077	\$ 41,536	\$41,536	\$41,536
GRAND TOTALS BASIC SERVICES											
			\$703,475	\$762,292			\$907,232	\$61,243	\$142,514	\$845,989	\$845,989
2014	SPECIAL SERVICE SUPERVISOR	20 - A	\$95,201	\$90,667	24-Jul	25-Jul	\$99,961	\$ 4,760	\$ -	\$95,201	\$95,201
2017	GOLF OPERATION DIRECTOR III	16 - B	\$82,238	\$82,238	24-Jul	25-Jul	\$86,350	\$ 4,112	\$ -	\$82,238	\$82,238
2016	SPORTS COORDINATOR III	8 - C	\$64,436	\$53,020	24-Jul	25-Jul	\$58,445	\$ 2,783	\$ (8,774)	\$55,662	\$55,662
2007	RECREATION COORDINATOR II	9 - E	\$64,436	\$84,436	23-Jul	25-Jul	\$67,658	\$ 3,222	\$ -	\$64,436	\$64,436
'2015	AQUATIC COORDINATOR II	9 - D	\$61,267	\$58,448	24-Jul	25-Jan	\$64,436	\$ 3,169	\$ -	\$61,267	\$61,267
2015	GOLF OPERATION SPECIALIST I	5 - D	\$48,083	\$48,083	24-Jul	25-Jan	\$53,012	\$ 2,525	\$ 2,404	\$50,487	\$50,487
2015	AQUATIC SPECIALIST I	5 - D	\$48,083	\$48,090	23-Jul	25-Jan	\$53,012	\$ 2,525	\$ 2,404	\$50,487	\$50,487
2021	SENIOR CENTER TECHNICIAN II	3 - D	\$43,613	\$43,613	24-Jul	25-Jan	\$48,083	\$ 2,290	\$ 2,180	\$45,793	\$45,793
2013	CARE/EVENT COORDINATOR	8 - A	\$45,793	\$45,793	25-Jul	24-Jul	\$53,012	\$ 2,525	\$ 4,684	\$50,487	\$50,487
2000	CARE/EVENT/REC SPECIALIST I	5 - C	\$45,793	\$45,793	25-Jul	24-Jul	\$50,487	\$ 2,404	\$ 2,290	\$48,083	\$48,083
2022	SPORTS TECHNICIAN I	1 - D	\$39,558	\$39,586	24-Jul	25-Jan	\$43,613	\$ 2,077	\$ 1,978	\$41,536	\$41,536
GRAND TOTALS SPECIAL SERVICES											
			\$638,501	\$639,767			\$678,069	\$32,392	\$7,176	\$645,677	\$645,677
GRAND TOTAL ALL SERVICES			\$1,853,232	\$1,943,934			\$2,112,832			\$1,994,785	\$1,994,785

The above are the full-time personnel. There are thirty three full time people. The average yearly salary is \$60,249.67

COMPARISON

SUPERINTENDENT	NRPA	CPRD
SUPERVISORS	\$114,000	\$117,700
DIRECTORS	\$85,800	76,666 - 84,524
COORDINATORS	\$73,632	54,885 - 69,538
	\$58,892	42,691 - 51,891
YEAR 2019/20 WE BUDGETED FOR 23 FULLTIME EMPLOYEES. YEAR 2020/21, 2021-22 WE BUDGETED FOR 25 FULLTIME EMPLOYEES.		
YEAR 2022/23 WE ARE BUDGETING FOR 26 FULLTIME EMPLOYEES. THERE IS AN INCREASE IN BUDGET FOR FULLTIME 13.4%.		
YEAR 2023/24 WE ARE BUDGETING FOR 31 FULLTIME EMPLOYEES. THERE IS AN INCREASE IN BUDGET FOR FULLTIME 13.4%.		
YEAR 2024/25 WE ARE BUDGETING FOR 33 FULLTIME EMPLOYEES. THERE IS AN INCREASE IN BUDGET FOR FULLTIME 7.1%.		

2024-25 PROPOSED FULL TIME SALARIES AND BENEFITS FOR SPECIAL SERVICES

TITLES	SALARY	UNEMPLOMT				HEALTH		SAIF	FRINGE	GRAND
		FICA	& OTHERS	RETIREMENT	INSURANCE	INSURANCE	BENEFITS			
Special Service Supervisor	\$23,800	\$1,820.70	\$952.00	\$1,927.80	\$5,125.05	\$652.12	\$10,477.67	\$34,277.67		
Aquatic Coordinator	\$61,267	\$4,686.93	\$2,450.68	\$4,962.63	\$27,764.10	\$1,678.72	\$41,543.05	\$102,810.05		
Aquatic Specialist	\$50,487	\$3,862.26	\$2,019.48	\$4,089.45	\$32,125.80	\$1,383.34	\$43,480.33	\$93,967.33		
Aquatic Totals	\$135,554	\$10,369.88	\$5,422.16	\$10,979.87	\$65,014.95	\$3,714.18	\$95,501.04	\$231,055.04		

TITLES	SALARY	UNEMPLOMT				HEALTH		SAIF	FRINGE	GRAND
		FICA	& OTHERS	RETIREMENT	INSURANCE	INSURANCE	BENEFITS			
Special Service Supervisor	\$4,760	\$364.14	\$190.40	\$385.56	\$1,025.85	\$130.42	\$2,096.37	\$6,856.37		
Adult Sports Coordinator	\$8,350	\$638.78	\$334.00	\$676.35	\$4,818.87	\$228.79	\$6,696.79	\$15,046.79		
Adult Sports Totals	\$13,110	\$1,002.92	\$524.40	\$1,061.91	\$5,844.72	\$359.21	\$8,793.16	\$21,903.16		

TITLES	SALARY	UNEMPLOMT				HEALTH		SAIF	FRINGE	GRAND
		FICA	& OTHERS	RETIREMENT	INSURANCE	INSURANCE	BENEFITS			
Special Service Supervisor	\$19,040	\$1,456.56	\$761.60	\$1,542.24	\$4,100.25	\$521.70	\$8,382.35	\$27,422.35		
Youth Sports Coordinator	\$47,312	\$3,619.37	\$1,892.48	\$3,832.27	\$27,306.93	\$1,296.35	\$37,947.40	\$85,259.40		
Sports Technician	\$41,536	\$3,177.50	\$1,661.44	\$3,364.42	\$11,183.55	\$1,138.09	\$20,525.00	\$62,061.00		
Youth Sports Totals	\$107,888	\$8,253.43	\$4,315.52	\$8,738.93	\$42,590.73	\$2,956.13	\$66,854.74	\$174,742.74		

TITLES	SALARY	UNEMPLOMT				HEALTH		SAIF	FRINGE	GRAND
		FICA	& OTHERS	RETIREMENT	INSURANCE	INSURANCE	BENEFITS			
Special Service Supervisor	\$9,520	\$728.28	\$380.80	\$771.12	\$2,050.65	\$260.85	\$4,191.70	\$13,711.70		
Recreation Coordinator	\$32,218	\$2,464.68	\$1,288.72	\$2,609.66	\$16,063.95	\$882.77	\$23,309.78	\$55,527.78		
Recreation Totals	\$41,738	\$3,192.96	\$1,669.52	\$3,380.78	\$18,114.60	\$1,143.62	\$27,501.48	\$69,239.48		

TITLES	SALARY	UNEMPLOMT				HEALTH		SAIF	FRINGE	GRAND
		FICA	& OTHERS	RETIREMENT	INSURANCE	INSURANCE	BENEFITS			
Special Service Supervisor	\$9,521	\$728.36	\$380.84	\$771.20	\$2,050.65	\$260.88	\$4,191.92	\$13,712.92		
Recreation Coordinator	\$12,887	\$985.86	\$515.48	\$1,043.85	\$6,426.00	\$353.10	\$9,324.29	\$22,211.29		
Care/Event Coordinator	\$50,487	\$3,862.26	\$2,019.48	\$4,089.45	\$23,422.35	\$419.04	\$33,812.57	\$84,299.57		
Playground/Centers TtIs	\$72,895	\$5,576.47	\$2,915.80	\$5,904.50	\$31,899.00	\$1,033.02	\$47,328.78	\$120,223.78		

2024-25 PROPOSED FULL TIME SALARIES AND BENEFITS

TITLES	SALARY	UNEMPLOMT				HEALTH			FRINGE BENEFITS	GRAND TOTALS
		FICA	& OTHERS	RETIREMENT	INSURANCE	SAIF				
Special Service Supervisor	\$4,760	\$364.14	\$190.40	\$385.56	\$1,025.85	\$130.42	\$2,096.37	\$6,856.37		
Recreation Coordinator	\$12,887	\$985.86	\$515.48	\$1,043.85	\$6,426.00	\$353.10	\$9,324.29	\$22,211.29		
Senior Center Technician	\$45,793	\$3,503.16	\$1,831.72	\$3,709.23	\$32,126.85	\$425.87	\$41,596.84	\$87,389.84		
Senior Center Totals	\$63,440	\$4,853.16	\$2,537.60	\$5,138.64	\$39,578.70	\$909.40	\$53,017.50	\$116,457.50		

TITLES	SALARY	UNEMPLOMT				HEALTH			FRINGE BENEFITS	GRAND TOTALS
		FICA	& OTHERS	RETIREMENT	INSURANCE	SAIF				
Special Service Supervisor	\$11,424	\$873.94	\$456.96	\$925.34	\$2,460.15	\$313.02	\$5,029.41	\$16,453.41		
Recreation Coordinator	\$6,444	\$492.97	\$257.76	\$521.96	\$3,213.00	\$176.57	\$4,662.26	\$11,106.26		
Community School Totals	\$17,868	\$1,366.90	\$714.72	\$1,447.31	\$5,673.15	\$489.58	\$9,691.66	\$27,559.66		

TITLES	SALARY	UNEMPLOMT				HEALTH			FRINGE BENEFITS	GRAND TOTALS
		FICA	& OTHERS	RETIREMENT	INSURANCE	SAIF				
Special Service Supervisor	\$12,376	\$946.76	\$495.04	\$1,002.46	\$2,664.90	\$339.10	\$5,448.26	\$17,824.26		
Golf Operation Director	\$82,238	\$6,291.21	\$3,289.52	\$6,661.28	\$32,125.80	\$937.51	\$49,305.32	\$131,543.32		
Golf Operation Specialist	\$50,487	\$3,862.26	\$2,019.48	\$4,089.45	\$11,183.55	\$575.55	\$21,730.28	\$72,217.28		
Golf Operation Total	\$145,101	\$11,100	\$5,804	\$11,753	\$45,974	\$1,852	\$76,484	\$221,585		

TITLES	SALARY	UNEMPLOMT				HEALTH			FRINGE BENEFITS	GRAND TOTALS
		FICA	& OTHERS	RETIREMENT	INSURANCE	SAIF				
Preschl/Event/Rec Specialist	\$ 48,083	\$3,678.35	\$1,923.32	\$3,894.72	\$11,204.55	\$399.09	\$21,100.03	\$69,183.03		
Preschool Totals	\$ 48,083	\$ 3,678.35	\$ 1,923.32	\$ 3,894.72	\$ 11,204.55	\$ 399.09	\$ 21,100.03	\$ 69,183.03		

<u>FULL TIME SPECIAL SERVICE</u>	\$645,677	\$49,394	\$25,827	\$52,300	\$265,895	\$12,856	\$406,272	\$1,051,949
<u>FULL TIME GRAND TOTALS</u>	\$1,994,786	\$152,601.13	\$79,791.44	\$161,577.67	\$705,153.30	\$36,901.96	\$1,136,025.49	\$3,130,811.49

Note: Salaries are 63.8 percent of total cost of Personnel Services for full time. Benefits are 36.3 percent of Personnel Services for full time

Part Time Personnel Schedule Worksheet

2024-25

DATE HIRED	PRESENT CLASS TITLE	6/30/2024 PAY GRADE & STEP	BUDGETED SALARY @ 6/30/2023	PRESENT SALARY @ 6/30/2024	DATE PLACED IN STEP	DATE OF NEXT REVIEW	SALARY @ NEXT REVIEW	COST OF MERIT INCREASE	2024-25 MERIT COST	2024-25 BUDGETED SALARY
	RECEPTIONIST/SECRETARY (ADMIN)	1 - A	\$ 159,219	\$ 159,219	07-24	07-25			\$ -	\$ 159,219
	PARK LABORERS (6)	1 - A	\$ 1,198,237	\$ 288,237	07-24	07-25			\$ (90,000)	\$ 198,237
	WATER GUARDS & INSTRUCTORS	1 - A	\$ 415,035	\$ 415,035	07-24	07-25			\$ 26,998	\$ 442,033
	FITNESS LEADERS & CHILD CARE	1 - A	\$ 107,656	\$ 107,656	07-24	07-25			\$ 12,073	\$ 119,729
	HEAD GUARD	1 - A	\$ -	\$ -	07-24	07-25			\$ 21,136	\$ 21,136
	ACQUATIC LDRS (4)	1 - A	\$ -	\$ -	07-24	07-25			\$ 5,443	\$ 5,443
	FACILITY LEADER (AS)	1 - A	\$ 1,725	\$ 1,725	07-24	07-25			\$ -	\$ 1,725
	FACILITY LEADER (YS)	1 - A	\$ 60,375	\$ 60,375	07-24	07-25			\$ -	\$ 60,375
	REC INSTRUCTORS	1 - A	\$ 38,677	\$ 38,677	07-24	07-25			\$ -	\$ 38,677
	AFTER SCHOOL LEADERS	1 - A	\$ 350,175	\$ 350,175	07-24	07-25			\$ 129,402	\$ 479,577
	MEAL SITE HELPER	1 - A	\$ 7,244	\$ 7,244	07-24	07-25			\$ -	\$ 7,244
	COMMUNITY SCHOOL INSTR.	1 - A	\$ 26,420	\$ 26,420	07-24	07-25			\$ -	\$ 26,420
	GOLF MAINT LABORERS	1 - A	\$ 160,080	\$ 160,080	07-24	07-25			\$ -	\$ 160,080
	GOLF MAINT OVERTIME									
	GOLF CLUB ATTENDANTS	1 - A	\$ 260,125	\$ 260,125	07-24	07-25			\$ -	\$ 42,500
	CONCESSION ATTD	1 - A	\$ 27,854	\$ 27,854	07-24	07-25			\$ -	\$ 260,125
	PRE SCHOOL	1 - A	\$ 13,695	\$ 13,695	07-24	07-25			\$ -	\$ 27,854
	GRAND TOTALS		\$ 2,826,517	\$ 1,916,517				\$ -	\$ 201,642	\$ 2,160,659

YEAR 2023-24 THE FTE WAS 50.90
 YEAR 2024-25 THE FTE WAS 60.33

**2024-25 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	\$358.80			\$8.97	\$1,053.98	\$10,023.98
REGISTRATION CLERKS	\$ 150,249	\$11,494.05	\$6,009.96			\$150.25	\$17,654.26	\$167,903.26
Administration Totals	\$159,219	\$12,180.25	\$6,368.76	\$ -	\$ -	\$159.22	\$18,708.23	\$177,927.23
			UNEMPLOMT		HEALTH		FRINGE	GRAND
TITLES	SALARY	FICA	OTHERS	RETIREMENT	INSURANCE	SAIF	BENEFITS	TOTALS
Park Laborers	\$ 198,237	\$ 15,165.13	\$7,929.48			\$5,431.69	\$ 28,526.30	\$ 226,763.30
Park Totals	\$ 198,237	\$ 15,165.13	\$ 7,929.48	\$ -	\$ -	\$ 5,431.69	\$ 28,526.30	\$ 226,763.30
			UNEMPLOMT		HEALTH		FRINGE	GRAND
TITLES	SALARY	FICA	OTHERS	RETIREMENT	INSURANCE	SAIF	BENEFITS	TOTALS
Golf Course Laborers	\$ 160,080	\$ 12,246.12	\$6,403.20			\$4,386.19	\$ 23,035.51	\$ 183,115.51
OVERTIME	\$ 42,500	\$ 3,251.25	\$1,700.00	\$3,442.50		\$1,164.50	\$ 9,558.25	\$ 52,058.25
Golf Maintenance Total	\$ 202,580	\$ 15,497.37	\$ 8,103.20	\$ 3,442.50	\$ -	\$ 5,550.69	\$ 32,593.76	\$ 235,173.76
<u>PARTTIME BASIC SERVICE</u>	\$ 560,036	\$42,842.75	\$ 22,401.44	\$ 3,442.50	\$ -	\$ 11,141.60	\$ 79,828.30	\$ 639,864.30

Note: Salaries are 82.6 percent of total cost of Personnel Services for part time. Benefits are 17.4 percent of Personnel Services for part time

**2024-25 PROPOSED PART TIME SALARIES AND BENEFITS
SPECIAL SERVICES**

TITLES	SALARY	FICA	UNEMPLOMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Lead Guard	\$21,136	\$ 1,616.90	\$845.44			\$579.13	\$ 3,041.47	\$ 24,177.47
Guard	\$336,616	\$ 25,751.12	\$13,464.64			\$9,223.28	\$ 48,439.04	\$ 385,055.04
Instructors	\$105,417	\$ 8,064.40	\$4,216.68			\$2,888.43	\$ 15,169.51	\$ 120,586.51
Coaches	\$ 5,443	\$ 416.39	\$217.72			\$149.14	\$ 783.25	\$ 6,226.25
Group Fitness Instructors	\$29,231	\$ 2,236.17	\$1,169.24			\$800.93	\$ 4,206.34	\$ 33,437.34
Personal Trainer	\$5,365	\$ 410.42	\$214.60			\$147.00	\$ 772.02	\$ 6,137.02
Fitness Cntr(Mointer/Cleaner)	\$43,462	\$ 3,324.84	\$1,738.48			\$1,190.86	\$ 6,254.18	\$ 49,716.18
Child Minder	\$41,671	\$ 3,187.83	\$1,666.84			\$1,141.79	\$ 5,996.46	\$ 47,667.46
Aquatic Totals	\$588,341	\$45,008.09	\$23,533.64	\$0.00	\$0.00	\$16,120.54	\$84,662.27	\$673,003.27

TITLES	SALARY	FICA	UNEMPLOMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Facility Supervisors	\$1,725	\$ 131.96	\$69.00			\$47.27	\$ 248.23	\$ 1,973.23
Adult Sports Totals	\$1,725	\$131.96	\$69.00	\$0.00	\$0.00	\$47.27	\$248.23	\$1,973.23
TITLES	SALARY	FICA	UNEMPLOMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Facility Instructors	\$60,375	\$ 4,618.69	\$2,415.00			\$1,654.28	\$ 8,687.96	\$ 69,062.96
Sports Leader	\$0	\$ -	\$0.00			\$0.00	\$ -	\$ -
Youth Sports Totals	\$60,375	\$4,618.69	\$2,415.00	\$0.00	\$0.00	\$1,654.28	\$8,687.96	\$69,062.96

TITLES	SALARY	FICA	UNEMPLOMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Recreation Instructors	\$38,677	\$ 2,958.79	\$1,547.08			\$1,059.75	\$ 5,565.62	\$ 44,242.62
Recreation Totals	\$38,677	\$2,958.79	\$1,547.08	\$0.00	\$0.00	\$1,059.75	\$5,565.62	\$44,242.62

TITLES	SALARY	FICA	UNEMPLOMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Summer Camp Site Leaders	\$97,107	\$ 7,428.69	\$3,884.28			\$805.99	\$ 12,118.95	\$ 109,225.95
School Care/Camp Leaders	\$382,470	\$ 29,258.96	\$15,298.80			\$3,174.50	\$ 47,732.26	\$ 430,202.26
Pre K Site Leaders	\$0	\$ -	\$0.00			\$0.00	\$ -	\$ -
Playground/Centers Totals	\$479,577	\$36,687.64	\$19,183.08	\$0.00	\$0.00	\$3,980.49	\$59,851.21	\$539,428.21

**2024-25 PROPOSED PART TIME SALARIES AND BENEFITS
SPECIAL SERVICES**

TITLES	SALARY	FICA	UNEMPL/OMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Building Leader	\$7,244	\$ 554.17	\$289.76			\$67.37	\$ 911.30	\$ 8,155.30
Senior Center Totals	\$7,244	\$554.17	\$289.76	\$0.00	\$0.00	\$67.37	\$911.30	\$8,155.30
TITLES	SALARY	FICA	UNEMPL/OMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Clerical	\$ -	\$0.00	\$0.00			\$0.00	-	\$ -
Instructors	\$26,420	\$ 2,021.13	\$1,056.80			\$723.91	\$ 3,801.84	\$ 30,221.84
Community School Totals	\$ 26,420	\$ 2,021.13	\$ 1,056.80	\$ -	\$ -	\$ 723.91	\$ 3,801.84	\$ 30,221.84
TITLES	SALARY	FICA	UNEMPL/OMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Golf Clerks	\$138,000	\$ 10,557.00	\$5,520.00			\$1,573.20	\$ 17,650.20	\$ 155,650.20
Marshals	\$5,175	\$ 395.89	\$207.00			\$59.00	\$ 661.88	\$ 5,836.88
Cart/Range Attendant	\$53,475	\$ 4,090.84	\$2,139.00			\$609.62	\$ 6,839.45	\$ 60,314.45
Golf	\$8,625	\$ 659.81	\$345.00			\$98.33	\$ 1,103.14	\$ 9,728.14
Snack Bar Clerk	\$25,875	\$ 1,979.44	\$1,035.00			\$294.98	\$ 3,309.41	\$ 29,184.41
Beverage Cart Clerk	\$17,250	\$ 1,319.63	\$690.00			\$196.65	\$ 2,206.28	\$ 19,456.28
Catering Staff	\$1,725	\$ 131.96	\$69.00			\$19.67	\$ 220.63	\$ 1,945.63
Lessons	\$10,000	\$ 765.00	\$400.00			\$114.00	\$ 1,279.00	\$ 11,279.00
Golf Operation Totals	\$260,125	\$19,899.56	\$10,405.00	\$0.00	\$0.00	\$2,965.43	\$33,269.99	\$293,394.99
TITLES	SALARY	FICA	UNEMPL/OMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Concession Attendants	\$27,854	\$ 2,130.83	\$1,114.16			\$763.20	\$ 4,008.19	\$ 31,862.19
Concession Totals	\$27,854	\$2,130.83	\$1,114.16	\$0.00	\$0.00	\$763.20	\$4,008.19	\$31,862.19
TITLES	SALARY	FICA	UNEMPL/OMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Preschool Leader	\$13,695	\$ 1,047.67	\$547.80			\$113.67	\$ 1,709.14	\$ 15,404.14
Pre K Leaders	\$ 96,590	\$ 7,389.14	\$3,863.60			\$801.70	\$ 12,054.43	\$ 108,644.43
Preschool Totals	\$110,285	\$8,436.80	\$4,411.40	\$0.00	\$0.00	\$915.37	\$13,763.57	\$124,048.57
PARTTIME SPECIAL SERVICE	\$1,600,623	\$122,447.66	\$64,024.92	\$0.00	\$0.00	\$28,297.59	\$214,770.17	\$1,815,393

Note: Salaries are 88 percent of total cost of Personnel Services for part time. Benefits are 12 percent of Personnel Services for part time

PARTTIME GRAND TOTAL \$2,160,659 \$165,290.41 \$86,426.36 \$3,442.50 \$0.00 \$39,439.19 \$294,598.47 \$2,455,257

PERSONNEL SYNOPSIS

Description	Proposed 2024-25	Budgeted 2023-24	Estimated 2022-23	Actual 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
ADMINISTRATIVE													
FULLTIME	\$ 503,119	\$511,256	\$452,866	\$305,249	\$298,159	251,777	\$241,251	\$219,458	\$183,531	\$175,871	\$174,609	\$174,609	\$169,004
PARTTIME	\$159,219	\$159,219	\$110,850	\$80,962	\$62,065	\$10,311	\$17,090	\$7,357	\$7,178	\$4,477	\$8,394	\$8,394	\$10,366
BENEFITS	\$231,665	\$258,397	\$204,065	\$137,366	\$129,880	\$112,160	\$112,138	\$90,957	\$95,596	\$92,059	\$88,744	\$88,744	\$85,116
TOTAL SALARIES	\$894,003	\$928,872	\$767,781	\$523,577	\$490,104	\$374,248	\$370,479	\$317,772	\$286,305	\$272,407	\$271,747	\$271,747	\$264,486
PARKS													
FULLTIME	\$ 588,517	\$489,424	\$436,974	\$321,030	\$302,711	\$242,680	\$201,691	\$201,746	\$240,755	\$213,253	\$195,050	\$195,050	\$189,410
PARTTIME	\$198,237	\$288,237	\$246,372	\$168,106	\$134,860	\$61,025	\$59,268	\$44,955	\$56,978	\$63,518	\$72,404	\$72,404	\$75,904
BENEFITS	\$394,717	\$387,382	\$228,482	\$191,431	\$180,816	\$113,188	\$104,839	\$133,516	\$161,821	\$137,586	\$104,136	\$104,136	\$97,731
TOTAL SALARIES	\$1,181,471	\$1,165,043	\$911,828	\$680,567	\$618,387	\$416,893	\$365,798	\$380,217	\$459,554	\$414,357	\$371,590	\$371,590	\$363,045
AQUATICS													
FULLTIME	\$ 135,554	\$133,150	\$138,752	\$106,294	\$100,671	\$148,319	\$142,705	\$90,466	\$67,507	\$64,829	\$64,227	\$64,227	\$61,409
PARTTIME	\$588,341	\$522,691	\$382,779	\$254,859	\$163,160	\$272,355	\$298,930	\$164,903	\$148,011	\$145,428	\$145,945	\$145,945	\$136,340
BENEFITS	\$180,164	\$190,292	\$132,429	\$118,771	\$98,111	\$120,295	\$130,291	\$90,211	\$81,882	\$75,620	\$73,224	\$73,224	\$70,012
TOTAL SALARIES	\$904,059	\$846,133	\$653,960	\$479,924	\$361,942	\$540,968	\$571,926	\$345,580	\$297,400	\$285,877	\$283,396	\$283,396	\$267,761
ADULT SPORTS													
FULLTIME	\$ 13,110	\$14,425	\$11,655	\$5,099	\$6,271	\$9,394	\$10,067	\$16,538	\$18,819	\$16,902	\$17,964	\$17,964	\$17,529
PARTTIME	\$1,725	\$1,725	\$315	\$639	-	\$910	\$2,005	\$3,404	\$2,194	\$938	\$896	\$896	\$1,655
BENEFITS	\$9,043	\$8,462	\$6,221	\$886	\$3,337	\$6,862	\$6,476	\$8,153	\$8,658	\$8,801	\$10,505	\$10,505	\$10,862
TOTAL SALARIES	\$23,878	\$24,612	\$18,191	\$6,624	\$9,608	\$17,166	\$18,548	\$28,095	\$29,671	\$26,641	\$29,365	\$29,365	\$30,046
YOUTH SPORTS													
FULLTIME	\$ 107,888	\$113,369	\$107,986	\$65,192	\$57,166	\$50,504	\$44,716	\$51,736	\$61,580	\$59,077	\$58,495	\$58,495	\$57,169
PARTTIME	\$60,375	\$60,375	\$4,481	\$3,633	\$941	\$11,176	\$18,192	\$38,870	\$24,535	\$23,219	\$30,590	\$30,590	\$28,035
BENEFITS	\$75,545	\$92,072	\$75,238	\$40,211	\$38,955	\$38,789	\$31,636	\$32,119	\$30,829	\$29,888	\$37,741	\$37,741	\$36,264
TOTAL SALARIES	\$243,808	\$265,816	\$187,705	\$109,036	\$97,062	\$100,469	\$94,544	\$122,725	\$116,944	\$112,184	\$126,826	\$126,826	\$121,468
RECREATION													
FULLTIME	\$ 41,738	\$41,738	\$39,510	\$33,101	\$23,751	\$30,332	\$26,811	\$31,962	\$39,395	\$42,437	\$40,838	\$40,838	\$40,261
PARTTIME	\$38,677	\$38,577	\$35,820	\$19,451	\$6,117	\$13,746	\$24,340	\$23,473	\$33,471	\$29,279	\$32,259	\$32,259	\$33,061
BENEFITS	\$33,069	\$34,999	\$29,270	\$8,014	\$12,521	\$23,570	\$20,099	\$31,832	\$40,996	\$39,067	\$37,669	\$37,669	\$36,824
TOTAL SALARIES	\$113,484	\$115,314	\$104,600	\$60,566	\$42,389	\$67,647	\$71,250	\$87,267	\$113,862	\$110,783	\$110,766	\$110,766	\$110,146
PLAYGRDS/CNTRS													
FULLTIME	\$ 72,895.00	\$68,201	\$64,683	\$55,781	\$57,860	\$40,462	\$40,921	\$53,187	\$51,087	\$48,394	\$45,054	\$45,054	\$46,203
PARTTIME	\$479,577	\$350,175	\$321,289	\$225,766	\$278,013	\$220,002	\$233,893	\$257,508	\$219,971	\$208,058	\$197,339	\$197,339	\$170,593
BENEFITS	\$107,182	\$107,683	\$88,602	\$86,655	\$80,422	\$60,584	\$40,161	\$63,837	\$53,494	\$53,857	\$51,473	\$51,473	\$47,382
TOTAL SALARIES	\$659,654	\$526,059	\$474,574	\$368,202	\$416,295	\$321,048	\$314,975	\$374,532	\$324,552	\$310,309	\$293,866	\$293,866	\$264,178

	2024-25	2022-23	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2014-15	2012-13
Personnel Services													
COMM CNTR													
FULLTIME	\$ 63,440	\$61,260	\$53,991	\$48,060	\$40,201	\$43,256	\$45,278	\$28,244	\$26,605	\$25,997	\$27,748	\$27,748	\$27,748
PARTTIME	\$7,244	\$7,244	\$720			\$191	\$719	\$106	\$49	\$14,295	\$18,492	\$18,492	\$7,978
BENEFITS	\$54,931	\$53,788	\$42,699	\$22,925	\$20,271	\$25,070	\$25,396	\$14,241	\$12,868	\$30,630	\$32,410	\$32,410	\$26,863
TOTAL SALARIES	\$125,615	\$122,292	\$97,410	\$70,985	\$60,472	\$68,517	\$71,393	\$42,591	\$39,522	\$70,922	\$78,650	\$78,650	\$62,589
COMMUNITY SCHLS													
FULLTIME	\$17,868.00	\$17,868	\$16,760	\$10,632	\$9,694	\$9,219	\$8,736						
PARTTIME	\$26,420	\$26,420	\$1,019			\$2,514	\$8,592	\$7,372	\$11,462	\$14,575	\$20,392	\$20,392	\$29,366
BENEFITS	\$13,497	\$14,976	\$9,160	\$1,694	\$3,266	\$5,317	\$4,068	\$653	\$1,295	\$2,564	\$2,783	\$2,783	\$4,340
TOTAL SALARIES	\$57,785	\$59,264	\$26,939	\$12,326	\$12,960	\$17,050	\$21,396	\$8,225	\$12,757	\$17,139	\$23,175	\$23,175	\$33,706
GOLF MAINTENANCE													
FULLTIME	\$ 278,723	\$214,051	\$64,723	\$139,829	\$116,179	\$166,224	\$209,919	\$231,156	\$184,452	\$191,395	\$168,642	\$168,642	\$141,287
PARTTIME	\$181,330	\$160,080	\$92,099	\$43,392	\$116,669	\$116,789	\$116,481	\$115,865	\$100,434	\$85,345	\$110,071	\$110,071	\$149,474
BENEFITS	\$183,207	\$177,442	\$32,426	\$70,593	\$78,911	\$123,932	\$143,003	\$147,312	\$108,935	\$115,994	\$112,351	\$112,351	\$95,479
TOTAL SALARIES	\$643,260	\$551,573	\$189,248	\$253,815	\$311,759	\$406,944	\$469,403	\$494,333	\$393,821	\$392,734	\$391,064	\$391,064	\$386,240
GOLF OPERATIONS													
FULLTIME	\$ 145,101	\$142,697	\$135,289	\$120,104	\$110,079	\$101,020	\$89,874	\$60,508	\$68,601	\$66,398	\$65,502	\$65,502	\$98,649
PARTTIME	\$ 260,125	\$260,125	\$152,527	\$111,325	\$113,153	\$90,210	\$100,293	\$121,826	\$95,700	\$116,969	\$113,319	\$113,319	\$94,748
BENEFITS	\$109,754	\$117,193	\$82,810	\$66,326	\$65,557	\$47,578	\$59,010	\$47,653	\$49,080	\$51,959	\$50,099	\$50,099	\$64,786
TOTAL SALARIES	\$514,980	\$520,015	\$370,626	\$297,755	\$288,789	\$238,808	\$249,177	\$229,987	\$213,381	\$235,326	\$228,920	\$228,920	\$258,183
CONCESSIONS													
FULLTIME													
PARTTIME	\$ 27,854	\$27,854	\$0										
BENEFITS	\$4,010	\$4,717	\$0										
TOTAL SALARIES	\$31,864	\$32,571	\$0										
PRESCHOOL													
FULLTIME	48083	\$45,793	\$43,350	\$33,802	\$25,894	\$23,649							
PARTTIME	\$110,285	\$13,695	\$0				\$22,312	\$18,582	\$20,057	\$18,285	\$16,367	\$16,367	\$15,092
BENEFITS	\$34,866	\$23,529	\$18,604	\$15,651	\$13,824	\$12,933	\$8,914	\$5,032	\$1,930	\$2,716	\$1,821	\$1,821	\$2,320
TOTAL SALARIES	\$193,234	\$83,017	\$61,954	\$49,453	\$39,718	\$36,582	\$31,226	\$23,614	\$21,987	\$21,001	\$18,188	\$18,188	\$17,412
OTHERS													
FULLTIME													
PARTTIME													
BENEFITS													
TOTAL SALARIES													
GRAND TOTAL													
FULLTIME		\$1,853,232	\$1,566,539	\$1,244,173	\$1,148,636	\$1,088,149	\$1,061,969	\$985,001	\$942,332	\$904,553	\$858,129	\$858,129	\$848,669
PARTTIME		\$1,916,417	\$1,348,271	\$908,133	\$874,978	\$1,214,247	\$902,115	\$804,221	\$720,040	\$724,386	\$766,468	\$766,468	\$752,612
BENEFITS		\$1,470,932	\$950,006	\$760,523	\$725,871	\$753,516	\$686,031	\$665,715	\$647,384	\$640,741	\$602,956	\$602,956	\$577,979
TOTAL SALARIES		\$5,240,581	\$3,864,816	\$2,912,830	\$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

PERSONNEL SYNOPSIS

Description	Actual 2011-12	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	Actual 1998-99
ADMINISTRATIVE															
FULLTIME	\$164,226	\$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	\$63,313
PARTTIME	\$11,759	\$16,994	\$17,968	\$21,523	\$9,952										
BENEFITS	\$76,548	\$71,458	\$42,839	\$52,047	\$33,248	\$43,323	\$43,074	\$44,612	\$38,583	\$20,554	\$20,389	\$18,935	\$17,777	\$17,038	\$17,038
TOTAL SALARIES	\$252,533	\$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	\$80,351
PARKS															
FULLTIME	\$193,974	\$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	\$108,665
PARTTIME	\$64,900	\$46,435	\$69,778	\$46,876	\$46,710	\$38,109	\$42,719	\$39,855	\$35,313	\$31,440	\$33,044	\$42,263	\$28,731	\$45,216	\$45,216
BENEFITS	\$90,461	\$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	\$47,560
TOTAL SALARIES	\$349,335	\$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	\$201,441
AQUATICS															
FULLTIME	\$58,239	\$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	\$100,996
PARTTIME	\$138,378	\$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	\$101,875
BENEFITS	\$59,391	\$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	\$57,859
TOTAL SALARIES	\$256,008	\$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	\$260,730
ADULT SPORTS															
FULLTIME	\$17,192	\$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	\$11,110
PARTTIME	\$2,519	\$3,885	\$4,311	\$4,001	\$3,941	\$7,167	\$5,732	\$6,580	\$7,139	\$4,044	\$3,755	\$-	\$1,715	\$1,963	\$1,963
BENEFITS	\$8,733	\$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	\$3,760
TOTAL SALARIES	\$28,444	\$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	\$16,833
YOUTH SPORTS															
FULLTIME	\$56,026	\$56,027	\$52,247	\$49,879	\$45,922	\$44,336	\$41,882	\$39,658	\$32,947	\$36,217	\$30,085	\$21,624	\$26,664	\$21,345	\$21,345
PARTTIME	\$37,111	\$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	\$9,089
BENEFITS	\$34,585	\$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	\$7,914
TOTAL SALARIES	\$127,722	\$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	\$38,348
RECREATION															
FULLTIME	\$39,953	\$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	\$16,468
PARTTIME	\$36,000	\$7,529	\$1,611	\$499	\$972	\$9,326	\$8,824	\$6,838	\$10,778	\$15,764	\$5,934	\$4,050	\$1,360	\$222	\$222
BENEFITS	\$35,799	\$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	\$3,840
TOTAL SALARIES	\$111,752	\$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	\$20,530
PLAYGRDS/CNTRS															
FULLTIME	\$45,603	\$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	\$18,059
PARTTIME	\$176,221	\$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	\$137,304
BENEFITS	\$44,547	\$41,297	\$39,783	\$46,249	\$44,137	\$48,570	\$44,218	\$47,140	\$31,558	\$38,108	\$35,184	\$30,656	\$26,903	\$20,962	\$20,962
TOTAL SALARIES	\$266,371	\$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	\$176,325

	2011-12	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	1998-99
Personnel Services															
COMM CNTR															
FULLTIME	\$27,748	\$27,748	\$27,202	\$26,357	\$23,949	\$21,966	\$13,326	\$25,355	\$56,002					\$4,657	\$4,657
PARTTIME	\$3,285	\$3,285	\$9,124	\$8,632	\$2,289	\$11,591	\$17,941	\$26,856						\$372	\$372
BENEFITS	\$20,248	\$20,317	\$19,639	\$18,362	\$13,466	\$3,279	\$3,689	\$8,578	\$16,127					\$1,085	\$1,085
TOTAL SALARIES	\$47,996	\$51,350	\$55,965	\$53,351	\$39,704	\$36,836	\$34,956	\$60,789	\$72,129					\$6,114	\$6,114
COMMUNITY SCHLS															
FULLTIME	\$29,594	\$33,310	\$24,794	\$22,571	\$43,957	\$34,828	\$26,397								
PARTTIME	\$2,625	\$3,186	\$2,030	\$2,619	\$14,284	\$3,179	\$2,783								
TOTAL SALARIES	\$32,219	\$36,496	\$26,824	\$25,190	\$58,241	\$38,007	\$29,180	\$30,473							
GOLF MAINTENANCE															
FULLTIME	\$97,955	\$117,064	\$117,834	\$111,635	\$79,473	\$79,674	\$73,358								
PARTTIME	\$114,913	\$97,100	\$122,395	\$102,067	\$90,986	\$54,536	\$44,093								
BENEFITS	\$51,978	\$70,562	\$73,000	\$64,182	\$51,845	\$38,938	\$39,449								
TOTAL SALARIES	\$264,846	\$284,726	\$313,229	\$277,884	\$222,304	\$173,148	\$156,900	\$115,432							
GOLF OPERATIONS															
FULLTIME	\$98,783	\$109,839	\$89,176	\$59,009	\$54,766	\$81,117	\$76,494								
PARTTIME	\$99,289	\$88,795	\$118,029	\$140,321	\$116,478	\$73,384	\$75,728								
BENEFITS	\$56,023	\$55,103	\$54,035	\$43,882	\$39,685	\$37,778	\$34,523								
TOTAL SALARIES	\$254,095	\$253,737	\$261,240	\$243,212	\$210,929	\$192,279	\$186,745	\$22,734							
CONCESSIONS															
FULLTIME														\$1,247	\$1,247
PARTTIME														\$1,391	\$1,391
BENEFITS														\$531	\$531
TOTAL SALARIES														\$3,169	\$3,169
PRESCHOOL															
FULLTIME										\$533	\$887	\$1,143	\$1,498	\$1,663	\$1,663
PARTTIME	\$14,958	\$16,792	\$17,139	\$15,560	\$14,970	\$16,605	\$13,036	\$13,312	\$14,509	\$17,345	\$14,746	\$15,276	\$18,118	\$19,328	\$19,328
BENEFITS	\$1,196	\$1,548	\$1,531	\$1,416	\$1,363	\$1,698	\$1,444	\$1,505	\$1,516	\$3,653	\$5,485	\$4,888	\$5,076	\$3,020	\$3,020
TOTAL SALARIES	\$16,154	\$18,340	\$18,670	\$16,976	\$16,333	\$18,303	\$14,480	\$14,817	\$16,025	\$21,531	\$21,118	\$21,307	\$24,692	\$24,011	\$24,011
OTHERS															
FULLTIME						\$293	\$378	\$1,426	\$1,545	\$1,821	\$1,142	\$2,108	\$2,536	\$7,323	\$7,323
PARTTIME						\$293	\$378	\$1,426	\$1,545	\$1,821	\$1,142	\$2,108	\$2,536	\$7,323	\$7,323
BENEFITS															
TOTAL SALARIES						\$293	\$378	\$1,426	\$1,545	\$1,821	\$1,142	\$2,108	\$2,536	\$7,323	\$7,323
GRAND TOTAL															
FULLTIME	\$799,699	\$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	\$347,523
PARTTIME	\$725,642	\$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	\$324,083
BENEFITS	\$482,134	\$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	\$163,569
TOTAL SALARIES	\$2,007,475	\$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	\$835,175

MATERIALS & SERVICE SYNOPSIS

MATERIALS & SERVICE SYNOPSIS

	2024-25	BUDGETED	Estimated	ACTUAL	ACTUAL	ACTUAL	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													
Administration	\$ 17,750	\$ 23,400	\$ 7,092	\$ 14,542	\$ 6,680	\$ 11,255	\$ 21,734	\$ 14,723	\$ 14,359	\$ 12,078			
Parks	\$ 202,645	\$ 134,434	\$ 125,386	\$ 110,951	\$ 66,108	\$ 60,969	\$ 38,696	\$ 34,876	\$ 38,691	\$ 36,523			
Aquatics	\$ 94,315	\$ 83,355	\$ 77,836	\$ 77,077	\$ 50,899	\$ 52,011	\$ 29,769	\$ 41,574	\$ 33,909	\$ 38,318			
Sports	\$ 121,075	\$ 99,750	\$ 114,974	\$ 95,260	\$ 85,305	\$ 104,705	\$ 57,634	\$ 78,428	\$ 94,943	\$ 59,876			
Recreation	\$ 11,100	\$ 10,800	\$ 10,405	\$ 6,501	\$ 10,481	\$ 7,119	\$ 8,983	\$ 13,374	\$ 7,801	\$ 6,419			
Plgrd/Cntrs	\$ 42,300	\$ 47,300	\$ 15,827	\$ 11,160	\$ 31,926	\$ 39,912	\$ 35,862	\$ 33,017	\$ 37,478	\$ 34,632			
Sr Center	\$ 5,100	\$ 5,500	\$ 2,838	\$ 2,369	\$ 3,943	\$ 4,523	\$ 9,141	\$ 6,450	\$ 7,847	\$ 6,564			
Com Schl	\$ 7,400	\$ 7,900	\$ 2,116	\$ 1,254	\$ 1,538	\$ 2,928	\$ 3,747	\$ 4,330	\$ 3,928	\$ 3,503			
Golf Maint	\$ 188,870	\$ 177,449	\$ 163,116	\$ 136,085	\$ 80,175	\$ 115,028	\$ 147,070	\$ 145,204	\$ 121,564	\$ 149,642			
Golf Oper	\$ 238,900	\$ 229,700	\$ 309,927	\$ 209,750	\$ 141,985	\$ 201,506	\$ 153,072	\$ 148,993	\$ 206,111	\$ 188,014			
Others	\$ 22,690	\$ 20,295	\$ 1,600	\$ 1,331	\$ 2,068	\$ 743	\$ 2,890	\$ 2,548	\$ 2,620	\$ 2,006			
TOTALS	\$ 952,145	\$ 839,883	\$ 831,117	\$ 666,280	\$ 481,109	\$ 600,699	\$ 508,598	\$ 523,517	\$ 569,251	\$ 537,575			

ADVERTISING & PUBLICITY

Administration	\$ 53,000	\$ 5,000	\$ 3,485	\$ 183	\$ 1,190	\$ 729	\$ 1,736	\$ 2,797	\$ 3,776	\$ 5,548			
Parks	\$ 21,233	\$ 2,359	\$ 4,860	\$ 115	\$ 188	\$ 898	\$ 924	\$ 849	\$ 2,845	\$ 3,162			
Aquatics	\$ 3,250	\$ 3,250	\$ 889	\$ 999	\$ 677	\$ 1,627	\$ 2,196	\$ 1,937	\$ 3,330	\$ 2,161			
Sports	\$ 2,800	\$ 2,800	\$ 97	\$ 2,339	\$ 489	\$ 546	\$ 1,979	\$ 1,399	\$ 2,723	\$ 2,268			
Recreation	\$ 500	\$ 500	\$ 48	\$ 47	\$ 67	\$ 424	\$ 1,220	\$ 1,216	\$ 2,211	\$ 2,109			
Plgrd/Cntrs	\$ 2,050	\$ 1,800	\$ 980	\$ 1,055	\$ 894	\$ 1,394	\$ 2,045	\$ 2,123	\$ 3,471	\$ 3,188			
Sr Center	\$ 1,700	\$ 1,700	\$ 1,213	\$ 1,055	\$ 1,168	\$ 1,817	\$ 2,876	\$ 2,639	\$ 6,069	\$ 2,857			
Com Schl	\$ 400	\$ 400	\$ 48	\$ 47	\$ 67	\$ 501	\$ 1,177	\$ 1,098	\$ 2,059	\$ 1,898			
Golf Maint	\$ 530	\$ 530	\$ 48	\$ 47	\$ 30	\$ 195	\$ 881	\$ 758	\$ 1,756	\$ -			
Golf Oper	\$ 27,100	\$ 27,100	\$ 8,991	\$ 4,738	\$ 7,308	\$ 6,250	\$ 8,406	\$ 15,260	\$ 14,195	\$ 12,463			
Others	\$ 1,250	\$ 1,250	\$ 454	\$ 515	\$ 321	\$ 751	\$ 1,177	\$ 1,680	\$ 2,662	\$ 1,807			
TOTALS	\$ 113,813	\$ 46,689	\$ 21,114	\$ 11,140	\$ 13,973	\$ 15,132	\$ 24,617	\$ 31,756	\$ 45,097	\$ 37,461			

MATERIALS & SERVICE SYNOPSIS

	2024-25	2023-24	Estimated	2022-23	ACTUAL	2021-22	2020-21	2019-20	ACTUAL	2018-19	ACTUAL	2017-18	ACTUAL	2016-17	ACTUAL	2015-16	ACTUAL	2014-15	
MATERIALS & SERVICE SYNOPSIS																			
PROPOSED BUDGETED																			
2024-25																			
2023-24																			
2022-23																			
2021-22																			
2020-21																			
2019-20																			
2018-19																			
2017-18																			
2016-17																			
2015-16																			
2014-15																			
DUES/MEETINGS/TRAVEL																			
Administration	\$ 24,110	\$ 23,610	\$ 16,291	\$ 16,291	\$ 19,477	\$ 12,698	\$ 16,799	\$ 23,305	\$ 14,874	\$ 16,924	\$ 23,145	\$ 22,918	\$ 22,918	\$ 16,924	\$ 23,145	\$ 23,145	\$ 23,145	\$ 23,145	\$ 22,918
Parks	\$ 23,172	\$ 14,004	\$ 12,079	\$ 12,079	\$ 5,735	\$ 6,077	\$ 3,593	\$ 8,932	\$ 9,003	\$ 6,512	\$ 5,534	\$ 5,659	\$ 5,659	\$ 6,512	\$ 5,534	\$ 5,534	\$ 5,534	\$ 5,534	\$ 5,659
Aquatics	\$ 10,876	\$ 10,126	\$ 6,451	\$ 6,451	\$ 5,062	\$ 5,823	\$ 5,533	\$ 6,808	\$ 3,697	\$ 3,391	\$ 1,885	\$ 2,633	\$ 2,633	\$ 3,391	\$ 1,885	\$ 1,885	\$ 1,885	\$ 1,885	\$ 2,633
Sports	\$ 6,050	\$ 5,650	\$ 3,602	\$ 3,602	\$ 452	\$ 3,162	\$ 1,279	\$ 3,343	\$ 5,545	\$ 2,447	\$ 2,271	\$ 1,755	\$ 1,755	\$ 2,447	\$ 2,271	\$ 2,271	\$ 2,271	\$ 2,271	\$ 1,755
Recreation	\$ 2,350	\$ 2,950	\$ 799	\$ 799	\$ 287	\$ 1,395	\$ 411	\$ 1,188	\$ 1,695	\$ 1,641	\$ 1,187	\$ 990	\$ 990	\$ 1,641	\$ 1,187	\$ 1,187	\$ 1,187	\$ 1,187	\$ 990
Plgrd/Cntrs	\$ 3,715	\$ 3,715	\$ 1,833	\$ 1,833	\$ 1,621	\$ 1,478	\$ 802	\$ 2,486	\$ 2,267	\$ 1,234	\$ 661	\$ 655	\$ 655	\$ 1,234	\$ 661	\$ 661	\$ 661	\$ 661	\$ 655
Sr Center	\$ 2,450	\$ 2,450	\$ 497	\$ 497	\$ 797	\$ 2,012	\$ 1,366	\$ 1,847	\$ 2,276	\$ 1,052	\$ 818	\$ 855	\$ 855	\$ 1,052	\$ 818	\$ 818	\$ 818	\$ 818	\$ 855
Com Schl	\$ 1,300	\$ 1,300	\$ 318	\$ 318	\$ 224	\$ 1,110	\$ 246	\$ 841	\$ 995	\$ 214	\$ 374	\$ 210	\$ 210	\$ 214	\$ 374	\$ 374	\$ 374	\$ 374	\$ 210
Golf Maint	\$ 13,106	\$ 6,656	\$ 3,671	\$ 3,671	\$ 255	\$ 1,385	\$ 2,828	\$ 5,101	\$ 8,719	\$ 10,496	\$ 6,792	\$ 1,906	\$ 1,906	\$ 10,496	\$ 6,792	\$ 6,792	\$ 6,792	\$ 6,792	\$ 1,906
Golf Oper	\$ 9,250	\$ 9,250	\$ 3,483	\$ 3,483	\$ 4,921	\$ 4,576	\$ 4,873	\$ 5,611	\$ 8,047	\$ 5,306	\$ 5,863	\$ 7,425	\$ 7,425	\$ 5,306	\$ 5,863	\$ 5,863	\$ 5,863	\$ 5,863	\$ 7,425
Others	\$ 2,600	\$ 2,500	\$ 264	\$ 264	\$ 226	\$ 1,008	\$ 232	\$ 758	\$ 888	\$ -	\$ 106	\$ 98	\$ 98	\$ -	\$ 106	\$ 106	\$ 106	\$ 106	\$ 98
TOTALS	\$ 98,979	\$ 82,211	\$ 49,287	\$ 49,287	\$ 39,057	\$ 40,724	\$ 37,963	\$ 60,221	\$ 58,006	\$ 49,217	\$ 48,636	\$ 45,104	\$ 45,104	\$ 49,217	\$ 48,636	\$ 48,636	\$ 48,636	\$ 48,636	\$ 45,104

UTILITIES

Administration	\$ 15,700	\$ 13,694	\$ 13,899	\$ 13,899	\$ 14,099	\$ 15,639	\$ 11,702	\$ 7,488	\$ 6,725	\$ 8,431	\$ 10,421	\$ 7,564	\$ 7,564	\$ 8,431	\$ 10,421	\$ 10,421	\$ 10,421	\$ 10,421	\$ 7,564
Parks	\$ 446,004	\$ 454,342	\$ 434,926	\$ 434,926	\$ 356,131	\$ 310,138	\$ 221,666	\$ 307,617	\$ 270,430	\$ 252,003	\$ 231,335	\$ 199,477	\$ 199,477	\$ 252,003	\$ 231,335	\$ 231,335	\$ 231,335	\$ 231,335	\$ 199,477
Aquatics	\$ 574,606	\$ 465,289	\$ 473,885	\$ 473,885	\$ 386,658	\$ 357,089	\$ 351,848	\$ 377,561	\$ 209,715	\$ 185,869	\$ 166,847	\$ 158,094	\$ 158,094	\$ 185,869	\$ 166,847	\$ 166,847	\$ 166,847	\$ 166,847	\$ 158,094
Sports	\$ 21,636	\$ 20,836	\$ 10,766	\$ 10,766	\$ 11,418	\$ 10,126	\$ 12,351	\$ 13,169	\$ 15,120	\$ 15,669	\$ 15,156	\$ 12,999	\$ 12,999	\$ 15,669	\$ 15,156	\$ 15,156	\$ 15,156	\$ 15,156	\$ 12,999
Recreation	\$ 5,450	\$ 5,450	\$ 1,928	\$ 1,928	\$ 1,403	\$ 1,328	\$ 2,030	\$ 3,625	\$ 5,500	\$ 5,112	\$ 4,877	\$ 5,318	\$ 5,318	\$ 5,112	\$ 4,877	\$ 4,877	\$ 4,877	\$ 4,877	\$ 5,318
Plgrd/Cntrs	\$ 57,350	\$ 49,400	\$ 47,222	\$ 47,222	\$ 37,872	\$ 22,672	\$ 22,770	\$ 21,668	\$ 20,919	\$ 18,544	\$ 17,698	\$ 13,999	\$ 13,999	\$ 18,544	\$ 17,698	\$ 17,698	\$ 17,698	\$ 17,698	\$ 13,999
Sr Center	\$ 48,550	\$ 47,850	\$ 42,888	\$ 42,888	\$ 36,283	\$ 31,432	\$ 31,458	\$ 30,494	\$ 28,965	\$ 30,073	\$ 27,193	\$ 23,026	\$ 23,026	\$ 30,073	\$ 27,193	\$ 27,193	\$ 27,193	\$ 27,193	\$ 23,026
Com Schl	\$ 2,550	\$ 2,550	\$ 817	\$ 817	\$ 898	\$ 1,156	\$ 1,341	\$ 1,161	\$ 970	\$ 1,155	\$ 677	\$ 923	\$ 923	\$ 1,155	\$ 677	\$ 677	\$ 677	\$ 677	\$ 923
Golf Maint	\$ 215,724	\$ 156,999	\$ 221,588	\$ 221,588	\$ 193,991	\$ 208,241	\$ 138,628	\$ 238,783	\$ 131,296	\$ 165,092	\$ 245,384	\$ 147,609	\$ 147,609	\$ 165,092	\$ 245,384	\$ 245,384	\$ 245,384	\$ 245,384	\$ 147,609
Golf Oper	\$ 116,427	\$ 116,252	\$ 120,550	\$ 120,550	\$ 54,219	\$ 58,443	\$ 57,322	\$ 52,951	\$ 69,638	\$ 56,957	\$ 61,165	\$ 55,297	\$ 55,297	\$ 56,957	\$ 61,165	\$ 61,165	\$ 61,165	\$ 61,165	\$ 55,297
Others	\$ 12,450	\$ 11,250	\$ 7,084	\$ 7,084	\$ 5,373	\$ 6,440	\$ 5,214	\$ 4,452	\$ 4,398	\$ 2,736	\$ 3,599	\$ 3,721	\$ 3,721	\$ 2,736	\$ 3,599	\$ 3,599	\$ 3,599	\$ 3,599	\$ 3,721
TOTALS	\$ 1,516,447	\$ 1,343,912	\$ 1,375,553	\$ 1,375,553	\$ 1,098,345	\$ 1,022,704	\$ 856,330	\$ 1,058,969	\$ 763,676	\$ 741,641	\$ 784,352	\$ 628,027	\$ 628,027	\$ 741,641	\$ 784,352	\$ 784,352	\$ 784,352	\$ 784,352	\$ 628,027

MATERIALS & SERVICE SYNOPSIS

	MATERIALS & SERVICE SYNOPSIS		MATERIALS & SERVICE SYNOPSIS											
	PROPOSED	BUDGETED	Estimated	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15			
MAINTENANCE & REPAIRS														
Administration	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ 310			
Parks	\$ 276,155	\$ 210,317	\$ 193,149	\$ 138,803	\$ 96,067	\$ 119,032	\$ 106,435	\$ 89,576	\$ 95,382	\$ 94,990	\$ 81,251			
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2,574	\$ 469	\$ -	\$ -	\$ -			
Sports	\$ 2,200	\$ 2,200	\$ -	\$ 314	\$ 224	\$ 162	\$ -	\$ -	\$ 64	\$ -	\$ -			
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Plgrd/Cntrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Sr Center	\$ 200	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152	\$ -	\$ 550			
Golf Maint	\$ 177,770	\$ 165,799	\$ 116,091	\$ 92,344	\$ 84,198	\$ 85,495	\$ 136,428	\$ 107,393	\$ 122,505	\$ 172,179	\$ 147,580			
Golf Oper	\$ 23,000	\$ 23,000	\$ 8,196	\$ 22,843	\$ 13,551	\$ 7,600	\$ 3,922	\$ 10,024	\$ 8,437	\$ 7,585	\$ 1,952			
Others	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
TOTALS	\$ 480,825	\$ 403,016	\$ 317,436	\$ 254,304	\$ 194,040	\$ 212,291	\$ 249,625	\$ 207,462	\$ 226,540	\$ 274,754	\$ 231,643			

PROFESSIONAL & CONTRACT SERVICES

Administration	\$ 159,500	\$ 159,500	\$ 134,555	\$ 98,746	\$ 105,279	\$ 68,845	\$ 59,499	\$ 60,650	\$ 95,187	\$ 77,796	\$ 109,598			
Parks	\$ 327,413	\$ 404,212	\$ 387,452	\$ 352,217	\$ 299,866	\$ 282,842	\$ 261,736	\$ 179,094	\$ 197,177	\$ 167,426	\$ 147,956			
Aquatics	\$ 74,950	\$ 73,550	\$ 58,404	\$ 48,853	\$ 38,045	\$ 54,636	\$ 56,024	\$ 46,658	\$ 44,666	\$ 31,770	\$ 40,563			
Sports	\$ 143,250	\$ 123,800	\$ 109,212	\$ 99,497	\$ 87,408	\$ 99,984	\$ 80,491	\$ 109,760	\$ 63,234	\$ 50,208	\$ 51,995			
Recreation	\$ 37,450	\$ 33,650	\$ 33,311	\$ 11,673	\$ 5,465	\$ 10,265	\$ 20,177	\$ 24,686	\$ 22,146	\$ 27,936	\$ 29,689			
Plgrd/Cntrs	\$ 39,000	\$ 27,000	\$ 14,241	\$ 8,338	\$ 9,894	\$ 20,423	\$ 30,152	\$ 16,387	\$ 13,863	\$ 10,092	\$ 10,988			
Sr Center	\$ 66,500	\$ 64,000	\$ 49,692	\$ 44,732	\$ 40,628	\$ 44,803	\$ 37,924	\$ 34,937	\$ 40,363	\$ 30,302	\$ 39,813			
Com Schl	\$ 19,300	\$ 19,100	\$ 18,883	\$ 10,810	\$ 2,492	\$ 9,895	\$ 8,136	\$ 7,293	\$ 6,275	\$ 4,104	\$ 7,941			
Golf Maint	\$ 107,040	\$ 95,190	\$ 28,746	\$ 74,702	\$ 46,082	\$ 33,664	\$ 32,082	\$ 34,088	\$ 39,921	\$ 45,774	\$ 63,306			
Golf Oper	\$ 32,000	\$ 30,000	\$ 26,611	\$ 19,303	\$ 19,540	\$ 10,581	\$ 19,586	\$ 16,330	\$ 12,457	\$ 10,410	\$ 18,519			
Others	\$ 59,500	\$ 57,300	\$ 5,198	\$ 4,746	\$ 4,365	\$ 5,437	\$ 11,732	\$ 2,499	\$ 3,079	\$ 1,201	\$ 2,367			
TOTALS	\$ 1,065,903	\$ 1,087,302	\$ 866,306	\$ 773,617	\$ 659,064	\$ 641,375	\$ 617,539	\$ 532,382	\$ 538,368	\$ 457,019	\$ 522,735			

MATERIALS & SERVICE SYNOPSIS

MATERIALS & SERVICE SYNOPSIS

	2024-25	2023-24	BUDGETED	Estimated	2021-22	2020-21	2019-20	ACTUAL	2018-19	ACTUAL	2017-18	ACTUAL	2016-17	ACTUAL	2015-16	ACTUAL	2014-15
<u>ELECTIONS</u>																	
Administration	\$ 28,000	\$ 28,000	\$ 28,000	\$ 11,826	\$ -	\$ 19,271	\$ -	\$ 12,000	\$ -	\$ 21,453	\$ -	\$ 13,216	\$ -	\$ 1,659	\$ -	\$ -	\$ -
Parks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aquatics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plgd/Cntrs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sr Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Com Schl	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Golf Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Golf Oper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS	\$ 28,000	\$ 28,000	\$ 28,000	\$ 11,826	\$ -	\$ 19,271	\$ -	\$ 12,000	\$ -	\$ 21,453	\$ -	\$ 13,216	\$ -	\$ 1,659	\$ -	\$ -	\$ -

RENTAL & LEASES

Administration	\$ 750	\$ 750	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	11,847	10,532	10,532	5,109	2,736	2,426	37,432	18,961	20,510	28,740	20,510	11,007	28,740	11,007	23,639	23,639	23,639
Aquatics	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-
Sports	10,200	10,200	10,200	-	-	-	1,808	-	521	3,050	521	4,301	3,050	4,301	5,419	5,419	5,419
Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plgd/Cntrs	5,000	5,000	5,000	-	-	-	200	-	6,705	8,922	6,705	6,545	8,922	6,545	5,772	5,772	5,772
Sr Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Com Schl	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Golf Maint	2,000	1,000	1,000	325	902	-	(60)	318	656	12,069	656	9,208	12,069	9,208	3,922	3,922	3,922
Golf Oper	3,000	3,000	3,000	2,400	2,840	-	2,000	645	-	-	-	24,812	-	24,812	41,873	41,873	41,873
Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS	\$ 32,797	\$ 30,482	\$ 30,482	\$ 7,834	\$ 6,478	\$ 2,426	\$ 41,380	\$ 19,925	\$ 28,392	\$ 52,781	\$ 28,392	\$ 56,235	\$ 52,781	\$ 81,194	\$ 56,235	\$ 81,194	\$ 81,194

MATERIALS & SERVICE SYNOPSIS

MATERIALS & SERVICE SYNOPSIS

	PROPOSED BUDGETED	Estimated	ACTUAL	ACTUAL	ACTUAL	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		
CAPITAL OUTLAY												
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plgrd/Cntrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sr Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTALS

	PROPOSED	Estimated	ACTUAL	ACTUAL	ACTUAL	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		
Administration	\$ 299,810	\$ 187,148	\$ 147,047	\$ 160,586	\$ 104,526	\$ 114,294	\$ 105,719	\$ 159,515	\$ 143,075	\$ 160,244		
Parks	\$ 1,308,469	\$ 1,162,960	\$ 966,688	\$ 786,488	\$ 730,972	\$ 765,549	\$ 608,233	\$ 615,539	\$ 551,828	\$ 497,667		
Aquatics	\$ 757,997	\$ 617,466	\$ 518,649	\$ 458,533	\$ 464,308	\$ 496,606	\$ 292,504	\$ 277,437	\$ 237,741	\$ 241,769		
Sports	\$ 307,211	\$ 238,651	\$ 209,280	\$ 145,999	\$ 201,379	\$ 202,254	\$ 190,559	\$ 164,291	\$ 169,602	\$ 134,312		
Recreation	\$ 56,850	\$ 46,491	\$ 19,911	\$ 11,808	\$ 23,254	\$ 32,533	\$ 42,084	\$ 43,489	\$ 44,012	\$ 44,525		
Plgrd/Cntrs	\$ 149,415	\$ 80,103	\$ 60,046	\$ 43,910	\$ 78,455	\$ 95,612	\$ 84,185	\$ 77,703	\$ 75,945	\$ 69,234		
Sr Center	\$ 124,500	\$ 97,128	\$ 85,236	\$ 75,974	\$ 82,738	\$ 76,605	\$ 78,195	\$ 80,729	\$ 72,229	\$ 73,665		
Com Schl	\$ 30,950	\$ 22,183	\$ 13,233	\$ 5,870	\$ 13,087	\$ 13,815	\$ 14,182	\$ 13,072	\$ 11,142	\$ 14,475		
Golf Maint	\$ 705,040	\$ 533,584	\$ 498,326	\$ 441,137	\$ 340,760	\$ 527,936	\$ 430,103	\$ 496,045	\$ 602,657	\$ 513,965		
Golf Oper	\$ 449,677	\$ 480,158	\$ 318,614	\$ 302,806	\$ 231,669	\$ 290,471	\$ 265,517	\$ 247,410	\$ 330,141	\$ 325,543		
Others	\$ 98,990	\$ 14,601	\$ 12,191	\$ 13,683	\$ 13,272	\$ 18,435	\$ 11,852	\$ 10,043	\$ 10,188	\$ 9,999		
TOTALS	\$ 4,288,909	\$ 3,480,471	\$ 2,849,221	\$ 2,446,794	\$ 2,284,420	\$ 2,634,110	\$ 2,123,132	\$ 2,185,273	\$ 2,248,560	\$ 2,085,398		

MATERIALS & SERVICE SYNOPSIS

MATERIALS & SERVICE SYNOPSIS FOR ALL DEPARTMENTS

ITEMS	PROPOSED	BUDGETED	Estimated	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	
Supplies	\$ 952,145	\$ 839,883	\$ 831,117	\$ 666,280	\$ 500,300	\$ 481,109	\$ 600,699	\$ 508,598	\$ 523,517	\$ 569,251	\$ 537,575	
Adver & Pub	\$ 113,813	\$ 46,689	\$ 21,114	\$ 11,140	\$ 8,265	\$ 13,973	\$ 15,132	\$ 24,617	\$ 31,756	\$ 45,097	\$ 37,461	
Dues/Met/Tran	\$ 98,979	\$ 82,211	\$ 49,287	\$ 39,057	\$ 40,724	\$ 37,963	\$ 60,221	\$ 58,006	\$ 49,217	\$ 48,636	\$ 45,104	
Utilities	\$ 1,516,447	\$ 1,343,912	\$ 1,375,553	\$ 1,098,345	\$ 1,022,704	\$ 856,330	\$ 1,058,969	\$ 763,676	\$ 741,641	\$ 784,352	\$ 628,027	
Maint & Repair	\$ 480,825	\$ 403,016	\$ 317,436	\$ 254,304	\$ 194,040	\$ 212,291	\$ 249,625	\$ 207,462	\$ 226,540	\$ 274,754	\$ 231,643	
Prof & Con Svc	\$ 1,065,903	\$ 1,087,302	\$ 866,306	\$ 773,617	\$ 659,064	\$ 641,375	\$ 617,539	\$ 532,382	\$ 538,368	\$ 457,019	\$ 522,735	
Election	\$ 28,000	\$ 28,000	\$ 11,826	\$ -	\$ 19,271	\$ -	\$ 12,000	\$ -	\$ 21,453	\$ 13,216	\$ 1,659	
Rent/Lease	\$ 32,797	\$ 30,482	\$ 7,834	\$ 6,478	\$ 2,426	\$ 41,380	\$ 19,925	\$ 28,392	\$ 52,781	\$ 56,235	\$ 81,194	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
GRAND TOTAL	\$ 4,288,909	\$ 3,861,495	\$ 3,480,471	\$ 2,849,221	\$ 2,446,794	\$ 2,284,420	\$ 2,634,110	\$ 2,123,132	\$ 2,185,273	\$ 2,248,560	\$ 2,085,398	

	REVENUE GENERAL FUND											APPROVED 2024-25	ADOPTED 2024-25
	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	BUDGETED 2023-24	PROPOSED 2024-25	PROPOSED 2024-25		
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	\$ 4,304,495,785	\$ 4,433,630,659			
CHANGE %		105.55%	104.03%	103.08%	106.15%	105.02%	104.26%	103.28%	106.02%	103.00%			
TAX RATE	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076			
TAX BASE	\$ 2,711,795	\$ 2,862,207	\$ 2,977,484	\$ 3,069,328	\$ 3,258,188	\$ 3,421,816	\$ 3,567,617	\$ 3,684,765	\$ 3,906,760	\$ 4,023,963			
TTL TAX COLLECTED	\$ (99.03)	\$ (99.02)	\$ (99.03)	\$ (99.01)	\$ (99.03)	\$ (99.04)	\$ (99.04)	\$ (99.09)	\$ (99.06)	\$ (99.06)			
PRIOR TAXES	\$ 84,266	\$ 120,481	\$ 185,508	\$ 182,515	\$ 146,302	\$ 267,536	\$ 99,606	\$ 56,783	\$ 100,000	\$ 50,000			
TOTAL TAXES	\$ 2,618,333	\$ 2,794,065	\$ 2,886,199	\$ 3,031,380	\$ 3,157,457	\$ 3,299,304	\$ 3,422,087	\$ 3,336,071	\$ 3,685,025	\$ 3,832,525			
BEG BALANCE	\$ 704,640	\$ 1,020,899	\$ 1,178,474	\$ 1,906,967	\$ 2,019,476	\$ 3,439,008	\$ 4,671,396	\$ 5,933,830	\$ 6,000,000	\$ 5,699,396			
INTEREST RV	\$ 5,983	\$ 13,644	\$ 35,404	\$ 59,270	\$ 45,075	\$ 30,938	\$ (27,408)	\$ 184,187	\$ 30,000	\$ 30,000			
PARK RENT	\$ 30,460	\$ 54,635	\$ 23,494	\$ 14,188	\$ 4,704	\$ 22,908	\$ 58,158	\$ 48,944	\$ 10,500	\$ 10,500			
AQUATIC REV.	\$ 500,860	\$ 447,916	\$ 493,614	\$ 877,036	\$ 853,644	\$ 456,308	\$ 1,064,053	\$ 1,332,865	\$ 1,285,156	\$ 1,572,165			
CONCESSION	\$ 14,720	\$ 14,815	\$ 15,132	\$ 12,742	\$ 12,405	\$ 7,866	\$ 14,690	\$ 16,223	\$ 15,100	\$ 15,100			
ADULT SPORTS	\$ 27,552	\$ 22,874	\$ 24,022	\$ 29,085	\$ 26,538	\$ 21,605	\$ 34,335	\$ 35,276	\$ 42,400	\$ 42,800			
YOUTH SPORTS	\$ 303,778	\$ 282,489	\$ 335,263	\$ 316,295	\$ 278,672	\$ 243,543	\$ 350,784	\$ 371,958	\$ 292,000	\$ 407,500			
REC REVENUE	\$ 105,242	\$ 103,284	\$ 99,520	\$ 70,644	\$ 45,814	\$ 48,458	\$ 110,972	\$ 177,736	\$ 144,500	\$ 165,500			
PRESCHOOL	\$ 30,353	\$ 39,410	\$ 39,853	\$ 35,435	\$ 24,118	\$ 37,966	\$ 24,010	\$ 31,439	\$ 75,770	\$ 169,020			
COMMUNITY SCH	\$ 33,539	\$ 31,553	\$ 26,115	\$ 27,360	\$ 16,446	\$ 1,555	\$ 17,566	\$ 39,527	\$ 66,000	\$ 66,000			
SENIOR CENTER	\$ 123,256	\$ 122,968	\$ 98,098	\$ 84,059	\$ 67,912	\$ 40,283	\$ 71,776	\$ 123,665	\$ 118,000	\$ 128,000			
PLG/CENTERS	\$ 624,346	\$ 647,905	\$ 645,658	\$ 514,361	\$ 363,397	\$ 361,664	\$ 518,460	\$ 617,173	\$ 647,000	\$ 760,000			
TOTAL REC	\$ 916,736	\$ 945,120	\$ 909,244	\$ 731,859	\$ 517,687	\$ 489,926	\$ 742,784	\$ 989,540	\$ 1,051,270	\$ 1,288,520			
GOLF COURSE	\$ 1,317,332	\$ 1,177,846	\$ 1,197,075	\$ 1,307,853	\$ 1,172,917	\$ 1,834,536	\$ 1,684,117	\$ 1,894,529	\$ 1,722,000	\$ 1,857,000			
REC ADJ	\$ -	\$ -	\$ -	\$ -	\$ 7,996	\$ 4,331	\$ -	\$ -	\$ 51,500	\$ 51,500			
TOTAL FEES	\$ 3,111,438	\$ 2,945,695	\$ 2,997,844	\$ 3,289,058	\$ 2,874,563	\$ 3,081,023	\$ 3,948,921	\$ 4,689,336	\$ 4,469,926	\$ 5,245,085			
MISC REVNUUE	\$ 64,476	\$ 42,426	\$ 360,825	\$ 78,684	\$ 641,765	\$ 207,719	\$ 180,771	\$ 6,151	\$ 50,000	\$ 50,000			
GRAND TOTAL	\$ 6,504,870	\$ 6,816,729	\$ 7,458,746	\$ 8,365,359	\$ 8,736,336	\$ 10,057,992	\$ 12,195,767	\$ 14,149,575	\$ 14,234,951	\$ 14,857,006			

REVENUE												
RESERVE FOR EQUIPMENT & MAJOR MAINTENANCE FUND												
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGETED	PROPOSED	APPROVED	ADOPTED
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
Beginning Balance	\$ 342,550	\$ 274,632	\$ 347,665	\$ 1,346,771	\$ 2,336,308	\$ 2,311,332	\$ 1,941,451	\$ 3,890,319	\$ 3,890,319	\$ 3,890,319	\$ -	\$ -
Interest	\$ 2	\$ 3	\$ 40	\$ 4,770	\$ 57,378	\$ 12,050	\$ (17,820)	\$ 112,684	\$ -	\$ 15,000	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fee's Charges	\$ 290,080	\$ 279,988	\$ 1,566,194	\$ 1,211,206	\$ 808,332	\$ 886,222	\$ 3,204,687	\$ 1,753,409	\$ 825,000	\$ 825,000	\$ -	\$ -
GRAND TOTAL	\$ 632,632	\$ 554,623	\$ 1,913,899	\$ 2,562,747	\$ 3,686,900	\$ 3,209,604	\$ 5,126,318	\$ 5,756,412	\$ 4,715,319	\$ 4,730,319	\$ -	\$ -
REVENUE												
SYSTEM DEVELOPMENT FUND												
Beginning Balance	\$ 30,643	\$ 30,867	\$ 31,269	\$ 31,992	\$ 32,882	\$ 33,567	\$ 33,703	\$ 34,001	\$ 34,601	\$ 35,450	\$ -	\$ -
Interest	\$ 224	\$ 402	\$ 723	\$ 890	\$ 685	\$ 136	\$ 298	\$ 951	\$ -	\$ 1,474	\$ -	\$ -
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	\$ 34,952	\$ 34,601	\$ 36,924	\$ -	\$ -
REVENUE												
LOAN SERVICE FUND												
Beginning Balance	\$ 7,252	\$ (27,674)	\$ 14,229	\$ 56,809	\$ (212,285)	\$ (56,990)	\$ 38,503	\$ 367,170.00	\$ -	\$ 597,332	\$ -	\$ -
Interest	\$ -	\$ 5,815	\$ 158	\$ 9,942	\$ 16,359	\$ 6,026	\$ (1,076)	\$ 44,698	\$ -	\$ 45,000	\$ -	\$ -
Transfers & Adjmt	\$ -	\$ -	\$ -	\$ 361,559	\$ 58388	\$ 28,941	\$ 120,269	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes to be levied	\$ 1,168,064	\$ 1,274,067	\$ 1,300,560	\$ 1,323,918	\$ 1,379,210	\$ 1,374,501	\$ 1,536,336	\$ 1,540,686	\$ 1,371,725	\$ 1,395,475	\$ -	\$ -
GRAND TOTAL	\$ 1,175,316	\$ 1,252,208	\$ 1,314,947	\$ 1,752,228	\$ 1,241,672	\$ 1,352,478	\$ 1,582,097	\$ 1,952,554	\$ 1,371,725	\$ 2,037,807	\$ -	\$ -
REVENUE												
DEBT SERVICE FUND												
CAPITAL PROJECT FUND												
Cash On Hand	\$ 20,013,521	\$ 19,349,220	\$ 11,916,721	\$ 6,023,323	\$ 620,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest & Misc transferred In	\$ 155,741	\$ 221,408	\$ 64,239	\$ 32,657	\$ 3,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 2,500	\$ 100,000	\$ 7,994,772	\$ 250,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 20,171,762	\$ 19,670,628	\$ 19,975,672	\$ 6,305,980	\$ 723,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALL FUNDS REVENUE												
GRAND TOTAL	\$ 29,126,294	\$ 22,120,441	\$ 31,301,775	\$ 19,956,666	\$ 14,618,701	\$ 14,653,777	\$ 18,940,183	\$ 21,893,493	\$ 20,356,596	\$ 21,662,056	\$ -	\$ -

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2024-25 TO 2029-30**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2024-25					
	PARKS/GOLF/ADMIN BASIC SERVICE				
	Facilities Service Truck	\$ 69,000	\$ 69,000		
	Ventrac 45002 EFI Duelwheel	\$ 37,000	\$ 37,000		
	Ventrac 45002 single wheel	\$ 35,000	\$ 35,000		
	Stander 48" Mower	\$ 11,000	\$ 11,000		
	Ferris 23 hp Vanguard st/on Blower	\$ 11,000	\$ 11,000		
	MK 960-95" Mow Deck for Ventrac	\$ 7,500	\$ 7,500		
	Kabotal Tractor Tiress	\$ 5,500	\$ 5,500		
	7X14 Landscape Trailer for Mowers	\$ 4,000	\$ 4,000		
	Triplex Green/tee Mower	\$ 43,687	\$ 43,687		
	Fairway Mower	\$ 89,359	\$ 89,359		
	Multi Pro Workman Sprayer	\$ 29,005	\$ 29,005		
	Toro Sand Pro 5040	\$ 29,289	\$ 29,289		
	Tractor with bucket	\$ 75,000	\$ 75,000		
	Greens Roller	\$ 17,500	\$ 17,500		
	Ventrac Brush Broom	\$ 9,500	\$ 9,500		
	Golf Shop Roof Replacement	\$ 8,900	\$ 8,900		
	Admin Building Repairs	\$ 25,000	\$ 25,000		
	Loan Payment/Misc	\$ 789,543	-	\$ 789,543	
	Aquatics/Sports/Recreation/Golf				
	Replace Fire Truck	\$ 80,000			\$ 80,000
	Replace Air Tank System	\$ 15,000	\$ 15,000		
	Replace Dinning Room Chairs	\$ 10,000	\$ 10,000		
	NEW DEVELOPMENT				
	Trails	\$ 3,940,776		\$ 2,140,770	\$ 1,800,000
	Renee Fields	\$ 1,809,214	\$ 1,059,214		\$ 750,000
	Sander Estate Park	\$ 390,319	\$ 390,319		
	Pickleball/Tennis Courts	\$ 750,229	\$ 750,229		
	Total Cost 2024-25	\$ 8,292,321	\$ 2,732,002	\$ 2,930,313	\$ 2,630,000

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2024-25 TO 2029-30**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2025-26					
	PARKS/GOLF/ADMIN BASIC SERVICE				
	Spring Meadow Plgrd/Path	\$ 250,000	\$ 250,000		
	Blick Pk Plgrd/Path R?R	\$ 90,000	\$ 90,000		
	College Pk Plgrd/Path R/R	\$ 150,000	\$ 150,000		
	Memorial Pk Path Repair	\$ 50,000	\$ 50,000		
	Hoover Park Path R/R	\$ 39,000	\$ 39,000		
	Park Shop Roof	\$ 35,000	\$ 35,000		
	Wilsonville Rd House Roof	\$ 89,000	\$ 89,000		
	Armory Shop Roof	\$ 20,000	\$ 20,000		
	Senior Center Flooring	\$ 30,000	\$ 30,000		
	Ewing Young Playground	\$ 90,000	\$ 90,000		
	Scott Leavitt Playgrd R&R	\$ 150,000	\$ 150,000		
	Loan Payment/Misc	\$ 596,512		\$ 596,512	
	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	
	Crab Tree Culvert	\$ 250,000	\$ 275,000		
	Golf Course Restrooms	\$ 300,000		\$ 300,000	
	Ewing Young Restroom	\$ 300,000		\$ 300,000	
	Trails	\$ 6,000,000	\$ 300,000	\$ 300,000	\$ 5,400,000
	Total Cost 2025-26	\$ 8,978,512	\$ 1,588,000	\$ 1,996,512	\$ 5,419,000

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2024-25 TO 2029-30**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2026-27					
	PARKS/GOLF/ADMIN BASIC SERVICE				
	Memorial Park Restroom	\$ 50,000	\$ 50,000		
	Floor Auto Scrubber	\$ 5,000	\$ 5,000		
	Facilities Service Truck W/Lift Gate	\$ 50,000	\$ 50,000		
	Wilson Rd Pole Building	\$ 65,000	\$ 65,000		
	HD 4x4 Utility Vehicle	\$ 38,183	\$ 38,183		
	Tractor	\$ 48,000	\$ 48,000		
	Rough Mower	\$ 115,000	\$ 115,000		
	Dakota Topdresseer	\$ 60,000	\$ 60,000		
	Bachoe Attachment for tradctor	\$ 25,000	\$ 25,000		
	Shad Park Path R&R	\$ 33,000	\$ 33,000		
	Building Repair	\$ 50,000	\$ 50,000		
	Fortune Park Plygrd R&R	\$ 75,000	\$ 75,000		
	Falcon Crest Pk Plygrd R&R	\$ 75,000	\$ 75,000		
	Loan Payment/Misc	\$ 354,113		\$ 354,113	
	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 2026-27	\$ 7,845,637	\$ 709,183	\$ 6,636,454	\$ 500,000

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2024-25 TO 2029-30**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2027-28					
	PARKS/GOLF/ADMIN BASIC SERVICE				
	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		
	Hover Park Restrooms	\$ 150,000	\$ 150,000		
	4x4 RTV 4 Seater	\$ 35,000	\$ 35,000		
	Landscape Dump Trailer	\$ 23,000	\$ 23,000		
	Golf Shop Roof Replacement	\$ 39,000	\$ 39,000		
	Flex Deck Mower Attachmt	\$ 7,500	\$ 7,500		
	Trail Dozer	\$ 42,000	\$ 42,000		
	Loan Payment/Misc	\$ 356,713		\$ 356,713	
	Aquatics/Sports/Recreation/Golf				
	Miscellaneous Equipment	\$ 25,000	\$ 25,000		
	NEW DEVELOPMENT				
	Planning and Misc	\$ 750,000		\$ 750,000	
	Total Cost 2027-28	\$ 1,638,213	\$ 531,500	\$ 1,106,713	\$ -

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2024-25 TO 2029-30**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2028-29					
	PARKS/GOLF/ADMIN BASIC SERVICE				
	Nut House Heater & Insulation	\$ 30,000	\$ 30,000		
	Zero Turn Mower 48"	\$ 5,000	\$ 5,000		
	Ewing Young Parking Lot	\$ 60,000	\$ 60,000		
	3 yard Dump Truck	\$ 60,000	\$ 50,000		
	Cart Path Resurface	\$ 750,000	\$ 750,000		
	Rough Mower Attachment	\$ 5,900	\$ 5,900		
	Loan Payment/Misc	\$ 353,913		\$ 353,913	
	Aquatics/Sports/Recreation/Golf				
	Miscellaneous Equipment	\$ 25,000	\$ 25,000		
	NEW DEVELOPMENT				
	Planning and Misc	\$ 1,282,341		\$ 1,282,341	
	Total Cost 2028-29	\$ 2,572,154	\$ 925,900	\$ 1,636,254	\$ -

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2024-25 TO 2029-30**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2029-30					
	PARKS/GOLF/ADMIN BASIC SERVICE				
	Mowers Parks & Golf Course	\$ 500,000	\$ 500,000		
	Building Repair	\$ 250,000	\$ 250,000		
	Loan Payment/Misc	\$ 355,913		\$ 355,913	
	Aquatics/Sports/Recreation/Golf				
	Miscellaneous Equipment	\$ 25,000	\$ 25,000		
	NEW DEVELOPMENT				
	Planning and Misc	\$ 1,282,341		\$ 1,282,341	
	Total Cost 2028-29	\$ 2,413,254	\$ 775,000	\$ 1,638,254	\$ -

CAPITAL SYNOPSIS

CATEGORY	YEAR 2022-23	CAPITAL PROJEC DESCRIPTION	CAPITAL SYNOPSIS		CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES	YEAR 2022-23 AMOUNT	% of Budget
			CAPITAL COST GENERAL FUND	SDC FUND					
Repair and Replacement		Admin Bldg Equipment	\$ 128,757.58					\$ 3,858,765.54	48.4%
		Armory R/R Grds Bldg	\$ 21,485.00						
		Fuel tanks Wilsonville	\$ 2,928.02						
		Special Service Computers	\$ 8,565.54						
		Aquatic Equipment Repair	\$ 26,767.35						
		Golf Club House Equipmt/Bld	\$ 33,005.01						
		Riley House	\$ 5,078.00						
		Park/Golf Equipment	\$ 401,117.72						
		Loan Payment		\$ 796,377					
		Cultural Center		\$ 5100					
New Equipment		Campground		\$ 39,050					
		Trails By Pass		\$ 212,297					
		Rilee Park		\$ 1,438					
		Ewing Young Bridge		\$ 6,592					
		Loan Payment		\$ 700					
Loan Payment									
New Development & Planning									
Misc /Japanese Garden									
GRAND TOTAL			\$ 7,000.00	\$ 1,061,554.58	\$ 1,696,258.80	\$ 796,376.87			
BOND CAPITAL OUTLAY/DEBT						\$ 1,355,223.11			

BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

Personal Cost	\$ 3,858,765.54	48.4%
Material & Service Cost	\$ 3,480,471.51	43.6%
Capital Cost	\$ 634,704.22	8.0%
Debts Cost	\$ -	0.0%
Total Cost	\$ 7,973,941.27	100%

CAPITAL SYNOPSIS

CATEGORY	YEAR 2021-22	CAPITAL PROJEC DESCRIPTION	CAPITAL SYNOPSIS		CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES	YEAR 2021-22 AMOUNT	% of Budget
			CAPITAL COST GENERAL FUND	SDC FUND					
Repair and Replacement		Cultural Center	\$ 22,168.00					\$ 2,911,305.00	34.1%
		Admin Expense Richard	\$ 2,165.56						
		Fuel tanks Wilsonville	\$ 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					
		Wilsonville Green House	\$ 21,952.26						
New Equipment		Campground		\$ 62,270					
		Trails By Pass		\$ 181,697					
		Golf Course Trails		\$ 1,750					
		Sander Estate Park		\$ 13,680					
		Renee Fields		\$ 4,690					
Loan Payment		Ewing Young Bridge		\$ 42,302					
		Pool Lights		\$ 3,478					
		Culvert Crabtree		\$ 20,186.81					
New Development & Planning									
Misc									
GRAND TOTAL			\$ 5,075.00	\$ 1,272,276.56	\$ 1,829,875.02	\$ 941,523.00			
BOND CAPITAL OUTLAY/DEBT						\$ 1,395,974.00			

BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

Personal Cost	\$ 2,911,305.00	34.1%
Material & Service Cost	\$ 2,856,357.00	33.5%
Capital Cost	\$ 1,829,875.02	21.4%
Debts Cost	\$ 941,523.00	11.0%
Total Cost	\$ 8,539,060.02	100%

CAPITAL SYNOPSIS

CATEGORY	YEAR 2020-21	CAPITAL PROJEC DESCRIPTION	CAPITAL SYNOPSIS		DEBT CAPITAL GRAND TOTAL	NOTES	YEAR 2020-21 AMOUNT	% of Budget
			CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND				
Repair and Replacement		Cultural Center	\$ 10,807.30					
		Memorial park restroom	\$ 3,360.00				\$ 2,749,485.00	36.2%
		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					
New Equipment		Senior Cnt/Crater Conc	\$ 3,442.00				\$ 2,446,791.00	32.2%
		Loan Payment	\$	\$ 945,636.00			\$ 1,457,811.87	19.2%
		New Development & Planning		\$ 160,921.45			\$ 945,636.00	12.4%
		Edwards Playground		\$ 89,789.20				
		Campground		\$ 5,402.00				
		Friends Park		\$				
		Sander Estate Park		\$ 66,403.35				
		Golf Course Back 9	\$ 27,747.50					
		Riverside Park Work						
		Misc	\$ 1,690.85					
	GRAND TOTAL	\$ 189,659.87	\$ 1,268,152.00	\$ 1,457,811.87	\$ 945,636.00	\$ 7,599,723.87	100%	

BOND CAPITAL OUTLAY/DEBT

CAPITAL SYNOPSIS

CATEGORY	YEAR 2019-20	CAPITAL PROJEC DESCRIPTION	CAPITAL SYNOPSIS		DEBT CAPITAL GRAND TOTAL	NOTES	YEAR 2019-20 AMOUNT	% of Budget
			CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND				
Repair and Replacement		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					
		Golf Course Equipment	\$ 135,513.55					
New Equipment		Jaquith SB Fields Concession	\$ 1,468.00				\$ 2,606,341.00	36.4%
		Loan Payment		\$ 609,822.00			\$ 2,362,286.00	33.0%
		Cultural Center Kitchen		\$ 169,418.43				
		Campground		\$ 51,398.16				
		Friends Park		\$ 232,730.50				
		Sander Estate Park		\$ 19,073.78				
		Golf Course Design		\$ 31,020.00				
		Riverside Park Work		\$ 18,979.64				
		Playgrds Edwards/Crater sch		\$ 69,519.00				
		GRAND TOTAL	\$ 214,026.94	\$ 1,375,567.67	\$ 1,589,594.61	\$ 609,822.00	\$ 7,168,043.61	100%

BOND CAPITAL OUTLAY/DEBT

CAPITAL SYNOPSIS

CAPITAL SYNOPSIS		CAPITAL SYNOPSIS		CAPITAL SYNOPSIS		CAPITAL SYNOPSIS		CAPITAL SYNOPSIS	
<u>CATEGORY</u>	<u>YEAR</u> <u>2018-19</u>	<u>CAPITAL</u> <u>PROJEC DESCRIPTION</u>	<u>CAPITAL COST</u> <u>GENERAL FUND</u>	<u>CAPITAL COST</u> <u>SDC FUND</u>	<u>CAPITAL COST</u> <u>GRAND TOTAL</u>	<u>DEBT CAPITAL</u> <u>GRAND TOTAL</u>	<u>NOTES</u>	<u>YEAR</u> <u>2018-19</u>	<u>% of Budget</u>
Repair and Replacement		Newberg/Dundee Tennis Cr Equip property on hwy 219	\$ 64,020.00					\$ 2,650,117.00	41.0%
		Dundee Gym Equipment	\$ 17,500.00	\$ 12,000.00			20% New Development		
		Trails Planning		\$ 4,848.57			80%Repair/Replacement		
		Culture Center Culinary	\$ 81,115.17						
		Pool Playgrd/Fitness Equip	\$ 3,315.00	\$ 43,136.85				\$ 2,634,114.00	40.8%
		Friends Park Development	\$ 7,351.62	\$ 2,130.00					
		Fortune Park Dev LID	\$ 62,545.22						
		Golf Design	\$ 1,530.00	\$ 12,495.00				\$ 102,067.00	1.6%
		Property Aq Sander Estate	\$ 250.00				District spent on capital outlisy		
		Ewing Young PK Dev	\$ 8,350.00	\$ 7,917.92			\$ 8,459,431.00		16.6%
GRAND TOTAL			\$ 102,066.62	\$ 226,438.73	\$ 328,505.35	\$ 375,162.00		\$ 6,457,443.00	100%
BOND CAPITAL OUTLAY/DEBT					\$ 6,143,136.00	\$ 1,276,757.00			

CAPITAL SYNOPSIS		CAPITAL SYNOPSIS		CAPITAL SYNOPSIS		CAPITAL SYNOPSIS		CAPITAL SYNOPSIS	
<u>CATEGORY</u>	<u>YEAR</u> <u>2017-18</u>	<u>CAPITAL</u> <u>PROJEC DESCRIPTION</u>	<u>CAPITAL COST</u> <u>GENERAL FUND</u>	<u>CAPITAL COST</u> <u>SDC FUND</u>	<u>CAPITAL COST</u> <u>GRAND TOTAL</u>	<u>DEBT CAPITAL</u> <u>GRAND TOTAL</u>	<u>NOTES</u>	<u>YEAR</u> <u>2017-18</u>	<u>% of Budget</u>
Administrative Equipment		Walk behind Scrubber	\$ 7,350.00					\$ 2,454,939.00	44.2%
Parks Equipment		Carts, (3) Mowers	\$ 313,038.19				10% New Development		
Aquatic Equipment		Driving Range Netting	\$ 3,680.30				90%Repair/Replacement		
Recreation Equipment		Golf and B B Resurfacing	\$ 20,843.80					\$ 2,123,132.00	38.2%
Golf Equipment		Cultural Center Patio	\$ 13,472.67	\$ 551,300.00					
Repair and Replacement		Property Aq Sander Estate		\$ 16,696.34				\$ 367,189.00	6.6%
		Planning Ewing Young		\$ 3,231.75			District Spent on Capital Outlay		
		Planning FCS SDC					\$ 16,185,195.00		10.9%
GRAND TOTAL			\$ 358,384.96	\$ 571,228.09	\$ 929,613.05	\$ 375,162.00		\$ 5,551,779.00	1.00
BOND CAPITAL OUTLAY/DEBT					\$ 13,952,349.00	\$ 1,258,138.24			

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

CATEGORY	YEAR 2015-16	CAPITAL PROJEC DESCRIPTION	CAPITAL SYNOPSIS		CAPITAL COST SDC FUND	DEBT CAPITAL GRAND TOTAL	NOTES	BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES	
			CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND				PERSONAL COST	MATERIAL & SERVICE COST
Administrative Equipment		Greens House NHS	\$ 2,700.00				55% New Development		
Parks Equipment							45% Repair/Replacement		
Aquatic Equipment		exercise	\$ 17,591.05						
Recreation Equipment		Gymnastic equip, sr cntr refig	\$ 277,762.76						
Golf Equipment		Carts/Brids, maintenance equipment	\$ 16,450.00						
Repair and Replacement		tennis crts resurface							
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						
GRAND TOTAL			\$ 352,389.79	\$ 358,000.00	\$ 710,389.79	\$ 640,847.00			
							District Spent on Capital C		
							\$ 3,018,769.00		

CATEGORY	YEAR	CAPITAL PROJEC DESCRIPTION	CAPITAL SYNOPSIS		CAPITAL COST SDC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES	BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES	
			2016-17	2016-17					AMOUNT	% of Budget
Administrative Equipment		SDC Study		\$ 16,823.00						
Parks Equipment										
Aquatic Equipment										
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						
		Blaine Street Purchase	\$ 146,135.08							
		Play Equipment Mable Rush	\$ 41,250.00							
		Trails Planning	\$ 1,072.50							
			\$ 431,512.52	\$ 212,958.08	\$ 644,470.60	\$ 711,713.00				
GRAND TOTAL										
BOND CAPITAL OUTLAY/DEBT										

CATEGORY	YEAR	CAPITAL PROJEC DESCRIPTION	CAPITAL SYNOPSIS		CAPITAL COST SDC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES	BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES	
			2015-16	2015-16					AMOUNT	% of Budget
Administrative Equipment		Greens House NHS		\$ 2,700.00						
Parks Equipment										
Aquatic Equipment		exercise	\$ 17,591.05							
Recreation Equipment		Gymnastic equip, sr cntr refig	\$ 277,762.76							
Golf Equipment		Carts/Bros, maintenance equipment	\$ 16,450.00							
Repair and Replacement		tennis crts resurface								
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							
GRAND TOTAL			\$ 352,389.79	\$ 358,000.00	\$ 710,389.79	\$ 610,847.00				
BOND CAPITAL OUTLAY/DEBT					\$ 852,542.00	\$ 1,202,990.00				

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

CATEGORY	YEAR 2001-02	CAPITAL PROJEC DESCRIPTION	CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES	BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES	
								EXPENDITURE Personal Cost	% of Budget
Administrative Equipment		Admin Equipment	\$ 26,860.03				10% New Development 90% Repair/Replace		
Parks Equipment		Park Equipmnet	\$ 13,400.00						
Aquatic Equipment		Recreation Equipment	\$ 10,907.65						
Recreation Equipment		Golf Course Development	\$ 22,820.93						
Golf Equipment		Pool Addition	\$ 193,433.72						
Repair and Replacement		Memorial	\$ 827.91						
New Development & PLANNING		Cultural Center	\$ 41,028.18						
		Armory Plg	\$ 2,980.00						
		Ewing Young Skate Park	\$ 1,831.65				District Spent on Capital C		
Acquisition of Land		Oakknoll	\$ 23,512.25	\$ 76,584.69	\$ 100,096.94	\$ 426,191.00	\$ 840,377.00		
GRAND TOTAL			\$ 334,622.32	\$ 79,564.69	\$ 414,187.01	\$ 426,191.00			

CATEGORY	YEAR 2000-01	CAPITAL PROJEC DESCRIPTION	CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES	BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES	
								EXPENDITURE Personal Cost	% of Budget
Administrative Equipment		Reimbursement Habitat	\$ 2,172.75				\$313,306.00 short term borrowed		
Parks Equipment		Park Equipment	\$ 904.00						
Aquatic Equipment		Recreation Equipment	\$ 12,023.51				75% New Development 25% Repair/Replace		
Recreation Equipment		Golf Course Development	\$ 15,806.08						
Golf Equipment		Pool Addition	\$ 15,030.45						
Repair and Replacement		Memorial	\$ 10,746.35						
New Development & PLANNING		Cultural Center	\$ 23,704.68						
		Armory Plg and Center	\$ 2,348.63	\$ 24,338.00	\$ 26,686.63	\$ 401,482.00			
		Ewing Young Skate Park	\$ 445,456.78				District Spent on Capital Outlay		
		Falcon Crest Park	\$ 11,681.77	\$ 903.00	\$ 12,584.77	\$ 985,902.00			
		Stadium Seats	\$ 19,299.00						
		Crabtree Park	\$ 558,270.00	\$ 26,145.00	\$ 584,415.00	\$ 401,482.00			
Acquisition of Land		Oakknoll							
GRAND TOTAL			\$ 558,270.00	\$ 26,145.00	\$ 584,415.00	\$ 401,482.00			

CATEGORY	YEAR 1999-00	CAPITAL PROJEC DESCRIPTION	CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES	BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES	
								EXPENDITURE Personal Cost	% of Budget
Administrative Equipment		Reimbursement Habitat							
Parks Equipment		Park equipment	\$ 25,408.11				45% New Development		
Aquatic Equipment		Memorial Park Scout House					55% Repair/Replace		
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 C		
		Crabtree Park	\$ 26,821.86				\$		
		Oakknoll							
Acquisition of Land			\$ 337,065.00	\$ 192,304.00	\$ 529,369.00	\$ 400,010.00			
GRAND TOTAL									

LOAN HISTORY

As of 2023-24

RETIRED PAST LOANS	Amount	STATUS	CURRENT LOANS	Amount	Year To Be Paid	Loan Type
94-95 Property Crater	\$238,950	PAID	2004 GOLF COURSE	\$193,230	24-25	Loan
94-95 Senior Center	\$520,000	PAID	2005 GOLF COURSE	\$492,824	25-26	Loan
95-96 Grandstands	\$332,114	PAID	2015 Pool Bone	\$17,662,213	34-35	Bond
96-97 Crater Ballfields	\$1,327,165	PAID	2018 Pool Renv	\$6,313,969	41-42	Loan
97-98 Property Golf	\$1,500,000	PAID				
10-Sep Golf Equipment	\$140,000	PAID				
14-15 Golf Equipment	\$775,000	PAID				
15-16 Road Improveme	\$1,000,009	PAID				
21-22 2006 PROPERT	\$1,665,000	PAID				
TOTAL LOANS	\$7,488,238					

We have three Loans that come from operating funds. Bond Loans come from taxes. Two of the three Loans will be paid off in 2 years.

PROPOSED LOANS OUTSTANDING

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Series 2014	\$193,230.00									
Series 2018	\$596,312.50	\$596,512.50	\$354,112.50	\$356,712.50	\$353,912.50	\$355,912.50	\$357,512.50	\$353,712.50	\$354,712.50	\$355,312.50
Debt total	\$789,542.50	\$596,512.50	\$354,112.50	\$356,712.50	\$353,912.50	\$355,912.50	\$357,512.50	\$353,712.50	\$354,712.50	\$355,312.50
Pool Bond	\$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	\$1,746,975.00	\$1,795,243.76
Series 2018	\$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	\$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	\$1,849,706.26									

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.

GRAND TOTAL OWED **\$24,730,355.02**

	PROPOSED 2024-25	% OF REVENUE	BUDGETED 2023-24	% OF REVENUE	ESTIMATED 2022-23	% OF REVENUE	ACTUAL 2021-22	% OF REVENUE	ACTUAL 2020-21	% OF REVENUE	ACTUAL 2019-20	% OF REVENUE
GENERAL FUND												
WHERE DOES \$ COME FM												
TAXES	\$ 3,832,525	26%	\$ 3,685,020	26%	\$ 3,336,071	24%	\$ 3,422,087	28%	\$ 3,299,304	33%	\$ 3,157,457	36%
FEES, CHARGES, INTEREST	\$ 5,245,085	35%	\$ 4,469,931	31%	\$ 4,879,674	34%	\$ 4,102,284	34%	\$ 3,319,680	33%	\$ 3,561,403	41%
LOANS & ADJUSTMENTS	\$ 80,000	1%	\$ 80,000	1%		0%		0%		0%		0%
BEGINNING BALANCES	\$ 5,699,396	38%	\$ 6,000,000	42%	\$ 5,933,830	42%	\$ 4,671,396	38%	\$ 3,439,008	34%	\$ 2,019,476	23%
GRAND TOTAL REVENUE	\$ 14,857,006	100%	\$ 14,234,951	100%	\$ 14,149,575	100%	\$ 12,195,767	100%	\$ 10,057,992	100%	\$ 8,738,336	100%
GENERAL FUND												
WHERE DOES MONEY GO												
BASIC SERVICE	\$ 5,032,053	34%	\$ 4,734,265	32%	\$ 3,746,498	46%	\$ 3,070,020	49%	\$ 2,808,459	52%	\$ 2,374,343	45%
SPECIAL SERVICE	\$ 4,842,951	33%	\$ 4,371,112	30%	\$ 3,592,739	43%	\$ 2,692,031	43%	\$ 2,387,817	44%	\$ 2,516,419	47%
CAPITAL OUTLAY	\$ 3,482,002	23%	\$ 3,799,356	36%	\$ 634,704	10%	\$ 557,598	9%	\$ 189,660	4%	\$ 214,027	4%
DEBT SERVICE		0%		0%		0%		0%	\$ 660	0%	\$ 194,540	4%
CONTINGENCY	\$ 1,500,000		\$ 1,330,218	1%		1%						
GRAND TOTAL EXPEND	\$ 14,857,006	90%	\$ 14,234,951	100%	\$ 7,973,941	100%	\$ 6,319,649	100%	\$ 5,386,596	100%	\$ 5,299,329	100%
GENERAL FUND												
WHERE DOES \$ COME FM												
TAXES	\$ 3,031,380	36%	\$ 2,886,199	39%	\$ 2,794,065	41%	\$ 2,618,333	40%	\$ 2,601,163	40%	\$ 2,387,179	40%
FEES, CHARGES, INTEREST	\$ 3,427,012	40%	\$ 3,394,073	46%	\$ 3,001,765	44%	\$ 3,181,897	49%	\$ 3,011,540	47%	\$ 2,571,749	44%
LOANS & ADJUSTMENTS	\$ 111,559	1%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 250,000	4%	\$ -	0%
BEGINNING BALANCES	\$ 1,906,967	22%	\$ 1,178,474	16%	\$ 1,020,899	15%	\$ 704,640	11%	\$ 587,137	9%	\$ 940,409	16%
GRAND TOTAL REVENUE	\$ 8,476,918	100%	\$ 7,458,746	100%	\$ 6,816,729	100%	\$ 6,504,870	100%	\$ 6,449,840	100%	\$ 5,899,337	100%
GENERAL FUND												
WHERE DOES MONEY GO												
BASIC SERVICE	\$ 2,613,459	40%	\$ 2,336,377	42%	\$ 2,410,779	40%	\$ 2,377,956	43%	\$ 2,206,277	38%	\$ 2,136,794	40%
SPECIAL SERVICE	\$ 2,670,772	41%	\$ 2,241,694	40%	\$ 2,502,037	41%	\$ 2,140,278	39%	\$ 2,106,674	37%	\$ 2,038,786	38%
CAPITAL OUTLAY	\$ 102,066	2%	\$ 367,189	7%	\$ 431,513	7%	\$ 352,390	6%	\$ 432,597	8%	\$ 379,293	7%
DEBT SERVICE	\$ 1,071,145	17%	\$ 606,519	11%	\$ 711,713	12%	\$ 613,347	11%	\$ 999,675	17%	\$ 757,327	14%
CONTINGENCY												
GRAND TOTAL EXPEND	\$ 6,457,442	100%	\$ 5,551,779	100%	\$ 6,056,042	100%	\$ 5,483,971	100%	\$ 5,745,223	100%	\$ 5,312,200	100%

GENERAL FUND	ACTUAL 2012-13	% OF REVENUE	ACTUAL 2011-12	% OF REVENUE	ACTUAL 2010-11	% OF REVENUE	ACTUAL 2009-10	% OF REVENUE	ACTUAL 2008-09	% OF REVENUE	ACTUAL 2007-08	% OF REVENUE
WHERE DOES \$ COME FM												
TAXES	\$ 2,392,350	36%	\$ 2,289,962	38%	\$ 2,285,588	32%	\$ 2,129,239	31%	\$ 2,048,118	28%	\$ 1,912,061	20%
FEES, CHARGES, INTEREST	\$ 3,481,446	52%	\$ 2,744,495	45%	\$ 3,107,763	44%	\$ 3,107,589	45%	\$ 3,322,778	45%	\$ 3,871,531	41%
LOANS & ADJUSTMENTS	\$ 130,000	2%	\$ 128,023	2%	\$ 740,000	10%	\$ -	0%	\$ 498,701	7%	\$ -	0%
BEGINNING BALANCES	\$ 635,864	10%	\$ 929,539	15%	\$ 972,787	14%	\$ 1,643,503	24%	\$ 1,543,455	21%	\$ 3,713,607	39%
GRAND TOTAL REVENUE	\$ 6,639,660	100%	\$ 6,092,019	100%	\$ 7,106,138	100%	\$ 6,880,331	100%	\$ 7,413,052	100%	\$ 9,497,199	100%
GENERAL FUND												
WHERE DOES MONEY GO												
BASIC SERVICE	\$ 2,076,247	35%	\$ 1,955,831	36%	\$ 1,966,598	33%	\$ 1,851,070	31%	\$ 1,694,791	29%	\$ 1,428,170	18%
SPECIAL SERVICE	\$ 2,067,387	35%	\$ 2,049,239	38%	\$ 2,059,531	34%	\$ 2,076,631	35%	\$ 2,169,796	38%	\$ 2,139,833	27%
CAPITAL OUTLAY	\$ 711,632	12%	\$ 589,056	11%	\$ 517,301	9%	\$ 1,146,435	19%	\$ 553,733	10%	\$ 3,501,779	44%
DEBT SERVICE	\$ 1,009,296	17%	\$ 864,419	16%	\$ 1,479,003	25%	\$ 833,408	14%	\$ 1,351,229	23%	\$ 883,962	11%
CONTINGENCY												
GRAND TOTAL EXPEND	\$ 5,864,562	100%	\$ 5,458,545	100%	\$ 6,022,433	100%	\$ 5,907,544	100%	\$ 5,769,549	100%	\$ 7,953,744	100%
GENERAL FUND												
WHERE DOES \$ COME FM												
TAXES	\$ 1,728,304	16%	\$ 1,771,415	30%	\$ 1,696,791	23%	\$ 1,596,387	48%	\$ 1,530,809	44%	\$ 1,398,872	41%
FEES, CHARGES, INTEREST	\$ 3,157,104	29%	\$ 3,300,804	56%	\$ 1,564,601	21%	\$ 1,217,828	36%	\$ 1,153,068	33%	\$ 935,576	28%
LOANS & ADJUSTMENTS	\$ 4,846,542	44%	\$ -	0%	\$ 3,504,075	47%	\$ -	0%	\$ -	0%	\$ 17,316	1%
BEGINNING BALANCES	\$ 1,336,090	12%	\$ 873,199	15%	\$ 647,921	9%	\$ 544,508	16%	\$ 778,733	22%	\$ 1,020,984	30%
GRAND TOTAL REVENUE	\$ 11,068,040	100%	\$ 5,945,418	100%	\$ 7,413,388	100%	\$ 3,358,723	100%	\$ 3,462,610	100%	\$ 3,372,748	100%
GENERAL FUND												
WHERE DOES MONEY GO												
BASIC SERVICE	\$ 1,294,347	18%	\$ 1,059,304	23%	\$ 1,191,617	18%	\$ 720,477	27%	\$ 683,936	23%	\$ 661,811	26%
SPECIAL SERVICE	\$ 1,941,108	26%	\$ 1,877,285	41%	\$ 1,384,202	21%	\$ 1,196,168	44%	\$ 1,233,207	42%	\$ 1,091,827	42%
CAPITAL OUTLAY	\$ 3,220,563	44%	\$ 868,114	19%	\$ 3,462,309	53%	\$ 341,061	13%	\$ 548,559	19%	\$ 414,186	16%
DEBT SERVICE	\$ 898,415	12%	\$ 804,625	17%	\$ 502,061	8%	\$ 453,096	17%	\$ 452,400	16%	\$ 426,191	16%
CONTINGENCY												
GRAND TOTAL EXPEND	\$ 7,354,433	100%	\$ 4,609,328	100%	\$ 6,540,189	100%	\$ 2,710,802	100%	\$ 2,918,102	100%	\$ 2,594,015	100%

GENERAL FUND	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF
WHERE DOES \$ COME FM	2000-01	REVENUE	1999-00	REVENUE	1998-99	REVENUE	1997-98	REVENUE	1996-97	REVENUE	1995-96	REVENUE
TAXES	\$ 1,346,499	38%	\$ 1,284,838	38%	\$ 1,203,846	36%	\$ 1,146,038	28%	\$ 1,234,974	20%	\$ 814,891	31%
FEES, CHARGES, INTEREST	\$ 1,071,938	30%	\$ 996,577	30%	\$ 1,093,303	33%	\$ 1,050,017	26%	\$ 1,079,741	18%	\$ 823,428	32%
LOANS & ADJUSTMENTS	\$ 313,306	9%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 2,751,897	45%	\$ 300,707	12%
BEGINNING BALANCES	\$ 833,314	23%	\$ 1,070,746	32%	\$ 1,044,699	31%	\$ 1,916,322	47%	\$ 1,006,399	17%	\$ 651,845	25%
GRAND TOTAL REVENUE	\$ 3,565,057	100%	\$ 3,352,161	100%	\$ 3,341,848	100%	\$ 4,112,377	100%	\$ 6,073,011	100%	\$ 2,590,871	100%
GENERAL FUND												
WHERE DOES MONEY GO												
BASIC SERVICE	\$ 598,713	24%	\$ 618,836	25%	\$ 523,793	23%	\$ 537,039	18%	\$ 525,198	13%	\$ 449,968	28%
SPECIAL SERVICE	\$ 959,458	38%	\$ 970,633	39%	\$ 968,991	43%	\$ 863,407	28%	\$ 761,057	18%	\$ 712,515	45%
CAPITAL OUTLAY	\$ 584,415	23%	\$ 529,369	21%	\$ 207,119	9%	\$ 1,138,626	37%	\$ 2,655,019	64%	\$ 356,310	22%
DEBT SERVICE	\$ 401,487	16%	\$ 400,009	16%	\$ 571,199	25%	\$ 528,606	17%	\$ 215,415	5%	\$ 65,679	4%
CONTINGENCY												
GRAND TOTAL EXPEND	\$ 2,544,073	100%	\$ 2,518,847	100%	\$ 2,271,102	100%	\$ 3,067,678	100%	\$ 4,156,689	100%	\$ 1,584,472	100%
GENERAL FUND												
WHERE DOES \$ COME FM												
TAXES	\$ 764,865	31%	\$ 729,264	42%	\$ 685,819	49%	\$ 653,160	47%	\$ 609,877	51%	\$ 615,275	53%
FEES, CHARGES, INTEREST	\$ 751,352	30%	\$ 679,626	39%	\$ 518,253	37%	\$ 482,146	34%	\$ 408,323	34%	\$ 310,010	27%
LOANS & ADJUSTMENTS	\$ 501,220	20%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
BEGINNING BALANCES	\$ 463,174	19%	\$ 347,739	20%	\$ 206,408	15%	\$ 262,664	19%	\$ 173,381	15%	\$ 242,803	21%
GRAND TOTAL REVENUE	\$ 2,480,611	100%	\$ 1,756,629	100%	\$ 1,410,480	100%	\$ 1,397,970	100%	\$ 1,191,581	100%	\$ 1,168,088	100%
GENERAL FUND												
WHERE DOES MONEY GO												
BASIC SERVICE	\$ 439,492	24%	\$ 444,810	34%	\$ 418,708	39%	\$ 405,968	34%	\$ 370,345	40%	\$ 355,011	36%
SPECIAL SERVICE	\$ 643,985	35%	\$ 576,135	45%	\$ 524,581	49%	\$ 525,637	44%	\$ 461,916	50%	\$ 429,715	43%
CAPITAL OUTLAY	\$ 735,283	40%	\$ 272,510	21%	\$ 119,448	11%	\$ 259,957	22%	\$ 96,656	10%	\$ 209,981	21%
DEBT SERVICE	\$ 10,006	1%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
CONTINGENCY												
GRAND TOTAL EXPEND	\$ 1,828,766	100%	\$ 1,293,455	100%	\$ 1,062,737	100%	\$ 1,191,562	100%	\$ 928,917	100%	\$ 994,707	100%

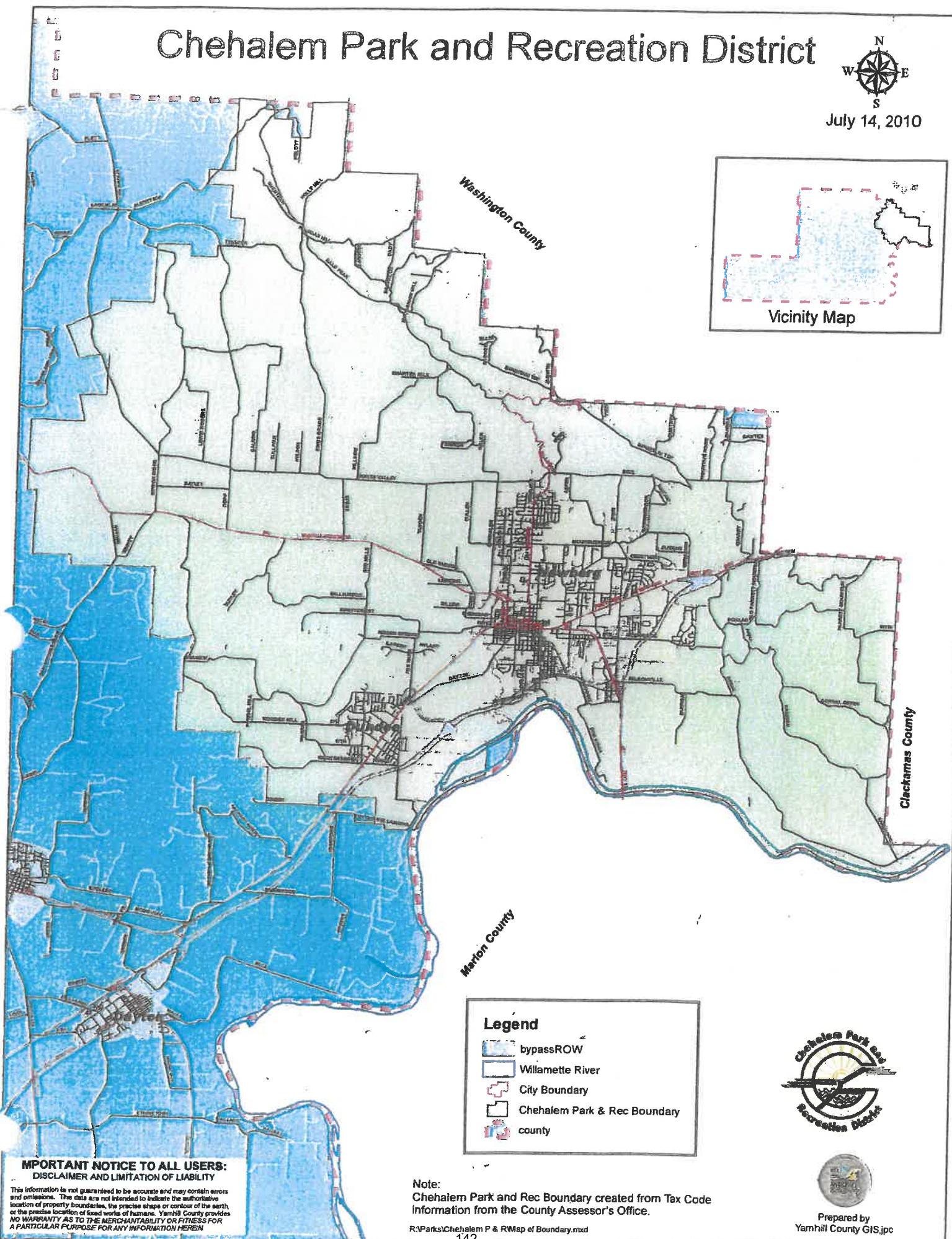
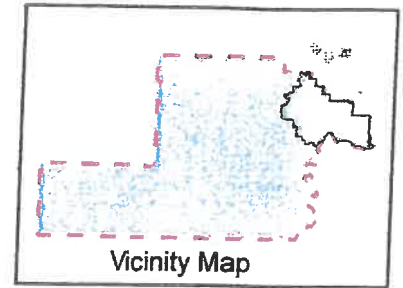
	ACTUAL 1988-89	% OF REVENUE	ACTUAL 1987-88	% OF REVENUE	ACTUAL 1986-87	% OF REVENUE	ACTUAL 1985-86	% OF REVENUE	ACTUAL 1984-85	% OF REVENUE	ACTUAL 1983-84	% OF REVENUE
GENERAL FUND												
<u>WHERE DOES \$ COME FM</u>												
TAXES	\$ 602,973	50%	\$ 606,644	56%	\$ 582,723	57%	\$ 558,262	50%	\$ 551,346	52%	\$ 482,241	60%
FEES, CHARGES, INTEREST	\$ 351,933	29%	\$ 266,891	25%	\$ 225,557	22%	\$ 314,060	28%	\$ 259,271	24%	\$ 197,739	25%
LOANS & ADJUSTMENTS	\$ -	0%	\$ -	0%	\$ -	0%	\$ 75,000	7%	\$ 75,000	7%	\$ -	0%
BEGINNING BALANCES	\$ 246,588	21%	\$ 208,637	19%	\$ 208,637	21%	\$ 166,076	15%	\$ 178,149	17%	\$ 119,830	15%
GRAND TOTAL REVENUE	\$ 1,201,494	100%	\$ 1,082,172	100%	\$ 1,016,917	100%	\$ 1,113,398	100%	\$ 1,063,766	100%	\$ 799,810	100%
GENERAL FUND												
<u>WHERE DOES MONEY GO</u>												
		% OF COST		% OF COST		% OF COST		% OF COST		% OF COST		% OF COST
BASIC SERVICE	\$ 335,730	35%	\$ 331,589	42%	\$ 281,886	34%	\$ 273,247	29%	\$ 273,956	30%	\$ 242,273	38%
SPECIAL SERVICE	\$ 415,973	43%	\$ 394,458	50%	\$ 434,169	53%	\$ 487,894	52%	\$ 374,618	42%	\$ 374,487	58%
CAPITAL OUTLAY	\$ 206,988	22%	\$ 70,068	9%	\$ 103,503	13%	\$ 94,416	10%	\$ 133,751	15%	\$ 24,241	4%
DEBT SERVICE	\$ -	0%	\$ -	0%	\$ -	0%	\$ 75,000	8%	\$ 117,760	13%	\$ -	0%
CONTINGENCY												
GRAND TOTAL EXPEND	\$ 958,691	100%	\$ 796,115	100%	\$ 819,558	100%	\$ 930,557	100%	\$ 900,085	100%	\$ 641,001	100%
GENERAL FUND												
<u>WHERE DOES \$ COME FM</u>												
		% OF REVENUE		% OF REVENUE		% OF REVENUE		% OF REVENUE		% OF REVENUE		% OF REVENUE
TAXES	\$ 415,915	64%	\$ 357,124	58%	\$ 306,117	63%	\$ 269,904	50%	\$ 247,155	35%	\$ 216,514	49%
FEES, CHARGES, INTEREST	\$ 169,514	26%	\$ 165,421	27%	\$ 140,264	29%	\$ 161,400	30%	\$ 412,154	58%	\$ 182,275	42%
LOANS & ADJUSTMENTS	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
BEGINNING BALANCES	\$ 69,101	11%	\$ 94,026	15%	\$ 37,654	8%	\$ 110,529	20%	\$ 53,750	8%	\$ 38,876	9%
GRAND TOTAL REVENUE	\$ 654,530	100%	\$ 616,571	100%	\$ 484,035	100%	\$ 541,833	100%	\$ 713,059	100%	\$ 437,665	100%
GENERAL FUND												
<u>WHERE DOES MONEY GO</u>												
		% OF COST		% OF COST		% OF COST		% OF COST		% OF COST		% OF COST
BASIC SERVICE	\$ 230,325	41%	\$ 222,417	43%	\$ 148,004	38%	\$ 184,799	37%	\$ 156,726	26%	\$ 150,427	39%
SPECIAL SERVICE	\$ 324,116	58%	\$ 293,757	57%	\$ 236,518	61%	\$ 211,991	42%	\$ 182,289	30%	\$ 223,790	58%
CAPITAL OUTLAY	\$ 8,450	2%	\$ 3,105	1%	\$ 5,487	1%	\$ 107,389	21%	\$ 263,515	44%	\$ 9,698	3%
DEBT SERVICE	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
CONTINGENCY												
GRAND TOTAL EXPEND	\$ 562,891	100%	\$ 519,279	100%	\$ 390,009	100%	\$ 504,179	100%	\$ 602,530	100%	\$ 383,915	100%

	ACTUAL 1976-77	% OF REVENUE	ACTUAL 1975-76	% OF REVENUE	ACTUAL 1974-75	% OF REVENUE	ACTUAL 1973-74	% OF REVENUE	ACTUAL 1972-73	% OF REVENUE	ACTUAL 1971-72	% OF REVENUE
GENERAL FUND												
WHERE DOES \$ COME FM												
TAXES	\$ 165,270	59%	\$ 173,509	64%	\$ 164,943	76%	\$ 130,661	77%	\$ 85,436	68%	\$ 77,805	64%
FEEs, CHARGES, INTEREST	\$ 60,780	22%	\$ 52,080	19%	\$ 38,283	18%	\$ 35,977	21%	\$ 41,189	33%	\$ 39,067	32%
LOANS & ADJUSTMENTS	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
BEGINNING BALANCES	\$ 52,325	19%	\$ 44,286	16%	\$ 12,464	6%	\$ 3,847	2%	\$ (95)	0%	\$ 4,540	4%
GRAND TOTAL REVENUE	\$ 278,375	100%	\$ 269,875	100%	\$ 215,690	100%	\$ 170,485	100%	\$ 126,530	100%	\$ 121,412	100%
GENERAL FUND												
WHERE DOES MONEY GO												
		% OF COST		% OF COST		% OF COST		% OF COST		% OF COST		% OF COST
BASIC SERVICE	\$ 99,480	42%	\$ 98,165	48%	\$ 77,611	45%	\$ 69,736	44%	\$ 49,387	40%	\$ 43,002	35%
SPECIAL SERVICE	\$ 120,026	50%	\$ 93,971	46%	\$ 81,851	48%	\$ 86,383	55%	\$ 70,549	58%	\$ 75,076	62%
CAPITAL OUTLAY	\$ 19,993	8%	\$ 12,414	6%	\$ 11,941	7%	\$ 2,105	1%	\$ 2,652	2%	\$ 3,430	3%
DEBT SERVICE	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
CONTINGENCY	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
GRAND TOTAL EXPEND	\$ 239,499	100%	\$ 204,550	100%	\$ 171,403	100%	\$ 158,224	100%	\$ 122,588	100%	\$ 121,508	100%
GENERAL FUND												
WHERE DOES \$ COME FM												
		% OF REVENUE		% OF REVENUE		% OF REVENUE		% OF REVENUE		% OF REVENUE		% OF REVENUE
TAXES	\$ 55,996	59%										
FEEs, CHARGES, INTEREST	\$ 36,677	39%										
LOANS & ADJUSTMENTS	\$ -	0%										
BEGINNING BALANCES	\$ 2,462	3%										
GRAND TOTAL REVENUE	\$ 95,135	100%										
GENERAL FUND												
WHERE DOES MONEY GO												
		% OF COST		% OF COST		% OF COST		% OF COST		% OF COST		% OF COST
BASIC SERVICE	\$ 31,481	35%										
SPECIAL SERVICE	\$ 56,528	63%										
CAPITAL OUTLAY	\$ 2,402	3%										
DEBT SERVICE	\$ -	0%										
CONTINGENCY	\$ -	0%										
GRAND TOTAL EXPEND	\$ 90,411	100%										

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.

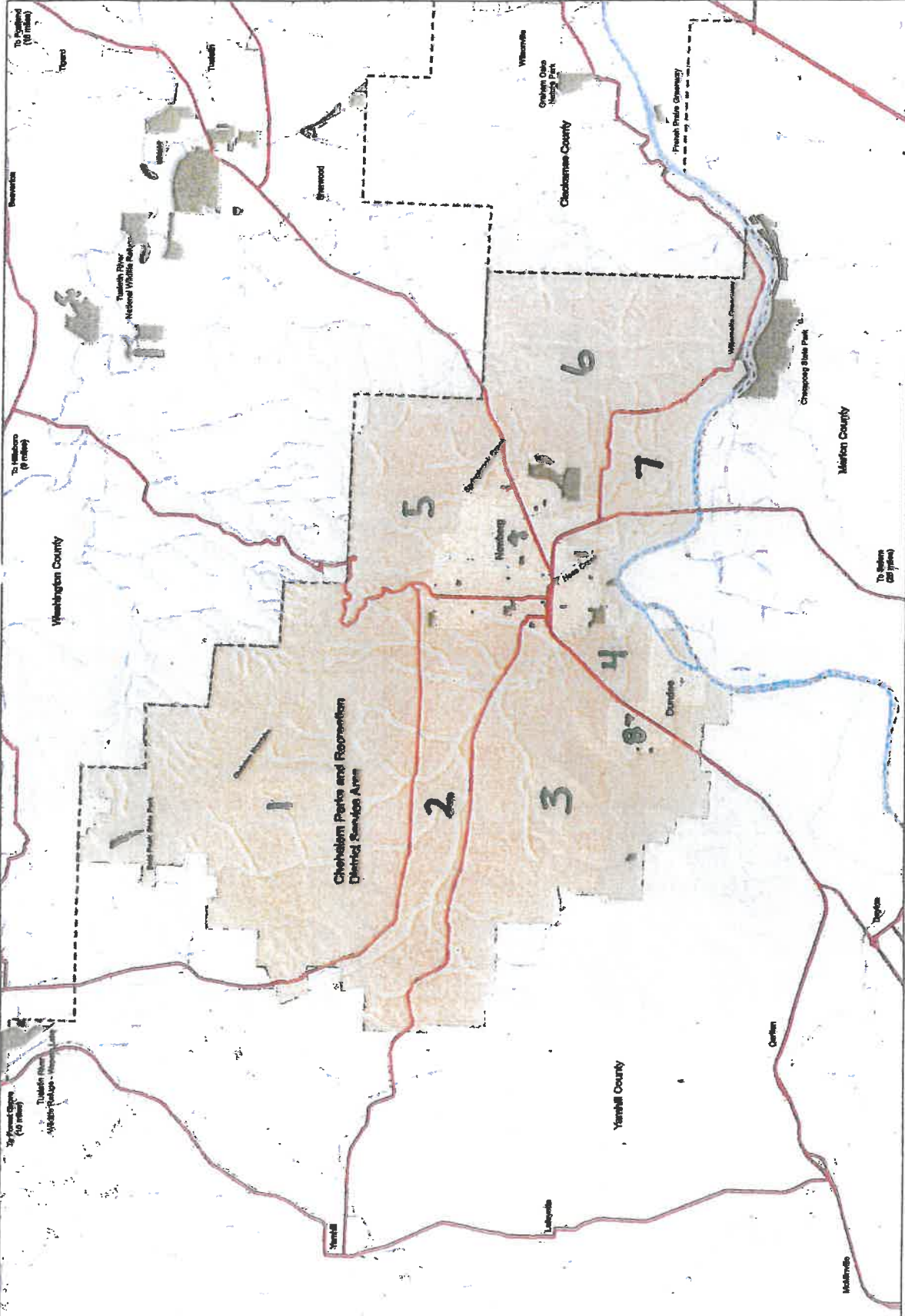
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**CHEHALEM PARK AND RECREATION DISTRICT
MAP OF ZONES**

LEGEND

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

RTS K



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. Moye 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. Kesity 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 Brittian	1987 - 1991	4	1	
Don Loving	1991 - 2023			
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 - 2023			
Lisa Rogers	2017 - Present			
Jim McMaster	2021 - Present			
Gayle Bizeau	2021 - Present			
Jason Fields	2023 - Present			
Matt Smith	2023 - 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
21-22	Luis Brillas House	177,954

SUMMARY

YEAR	DESCRIPTION	SQ FT
:	The Sixties	12,942
	The Seventies	17,684
	The Eighties	-0-
	The Nineties	66,802
	New 2000	80,510

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 Jaquith 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)	
	Babe Nicklous Park outdoor court (1)	17
95-96	Spring Meadow Outdoor court (1)	18
96-97	Scott Leavitt Outdoor court (1)	
	Crater Fields (4 adult fields)	23
98-99	Buckley outdoor court (1)	24

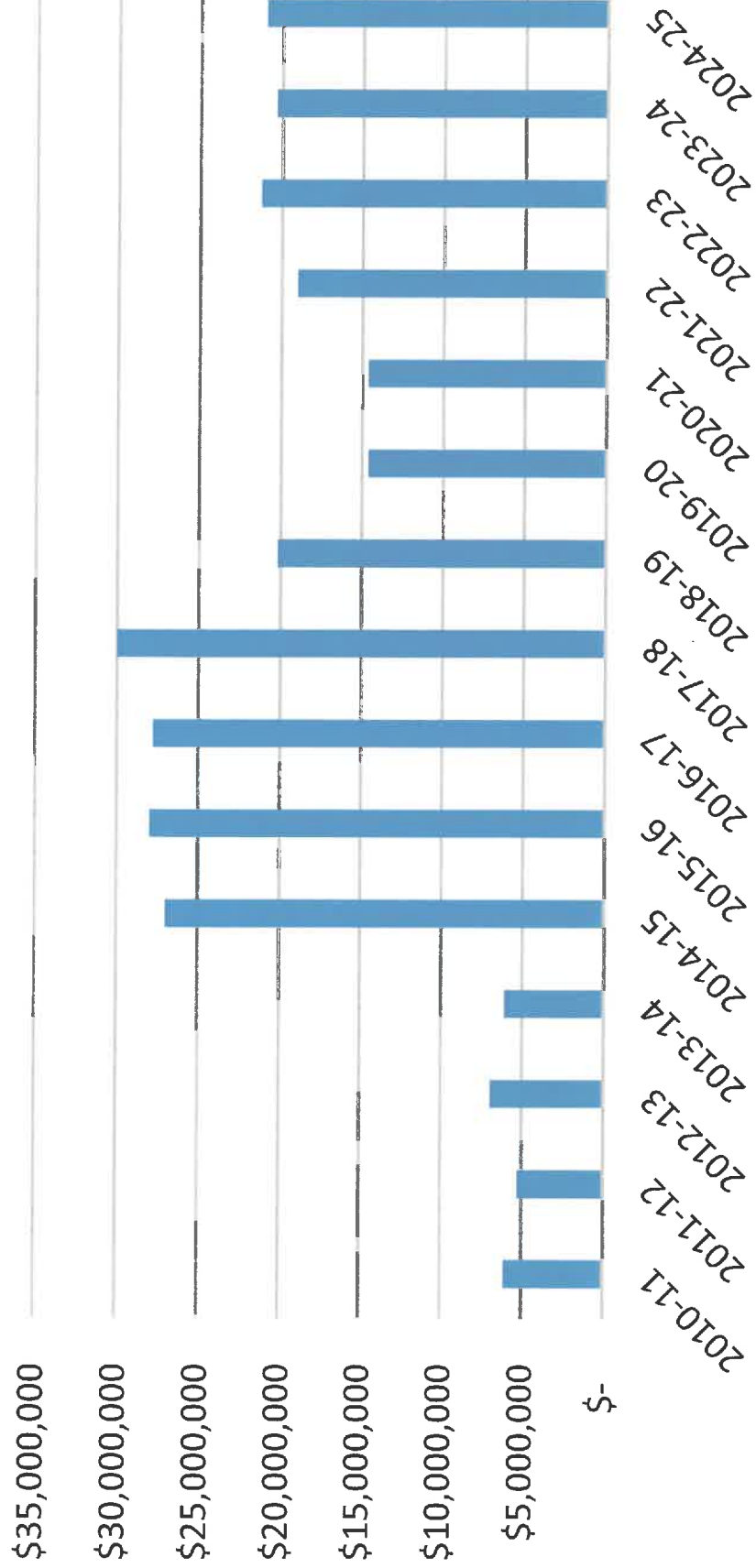
The district assisted and borrowed funds to construct the stadium at the High School.

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

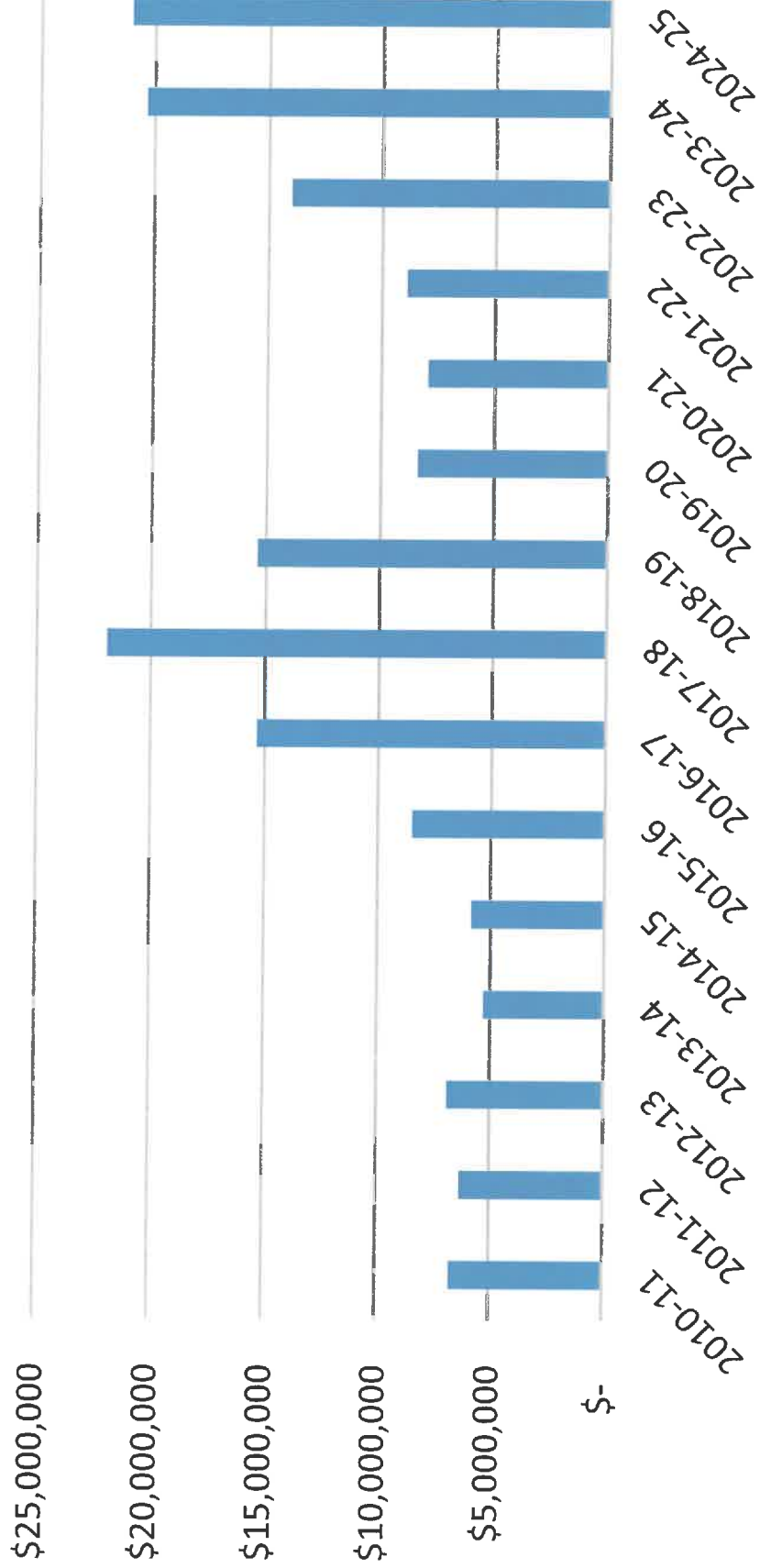
THE NEW ERA 2000 - PRESENT

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

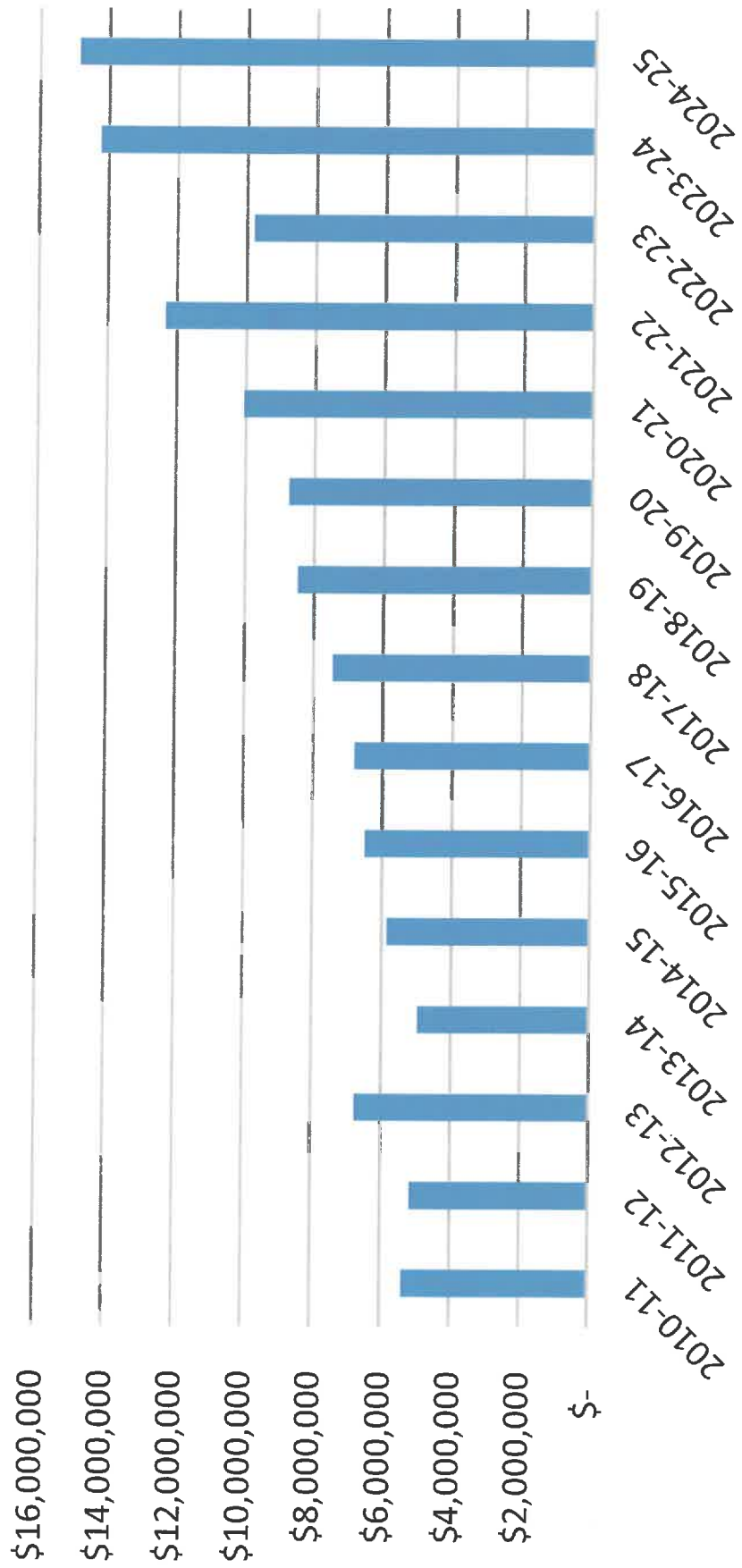
ALL FUND REVENUE



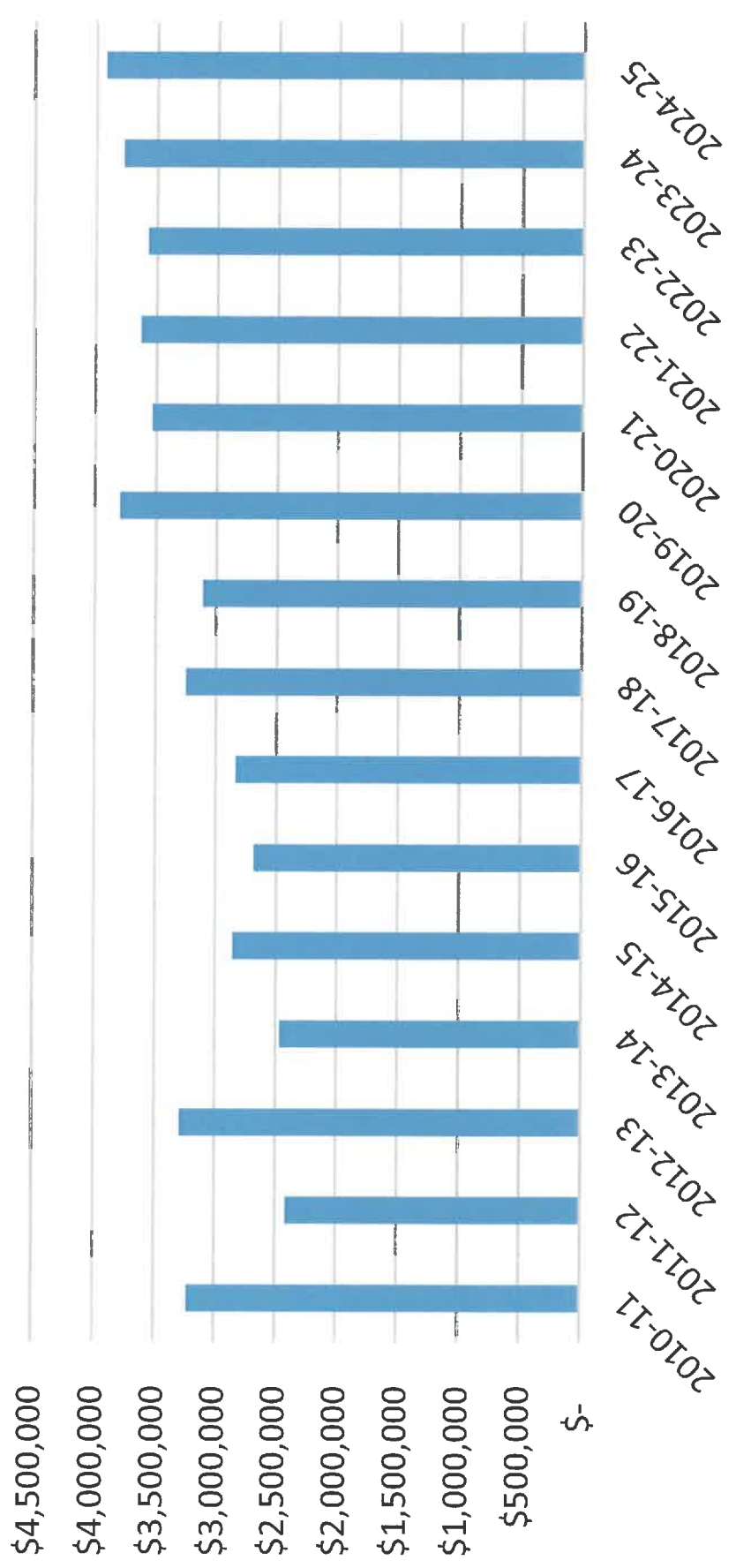
ALL FUND EXPENDITURES



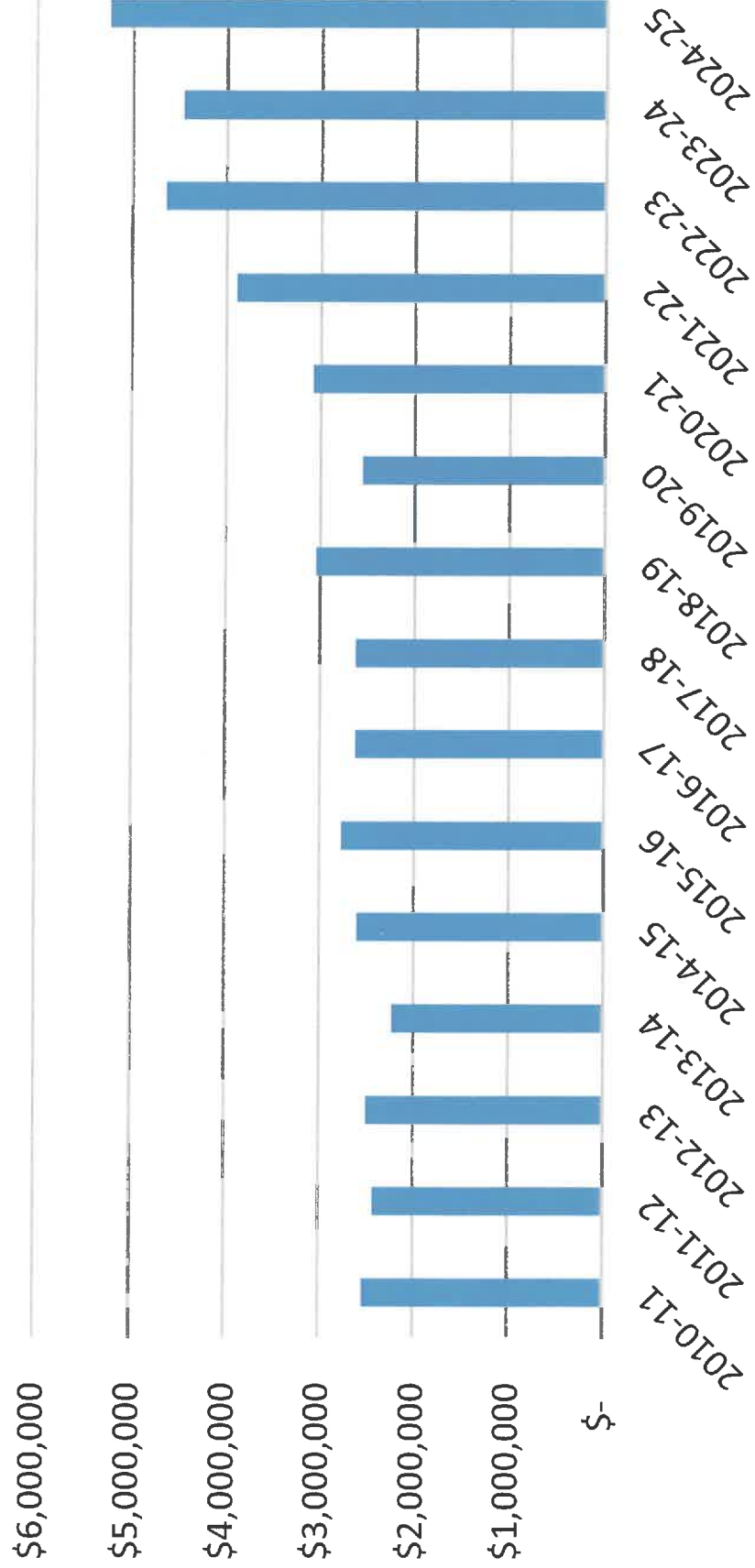
GENERAL FUND REVENUE



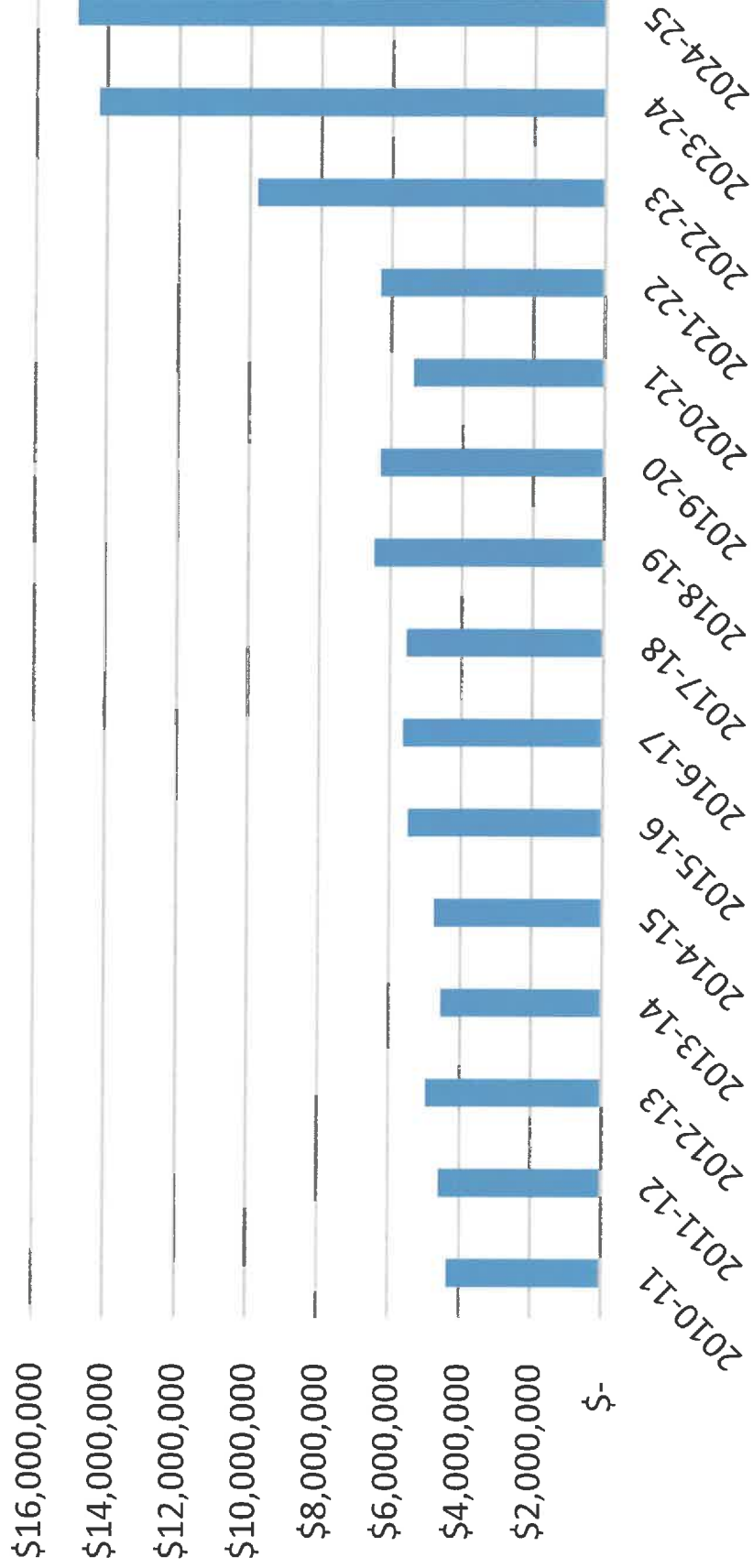
BASIC SERVICE REVENUE



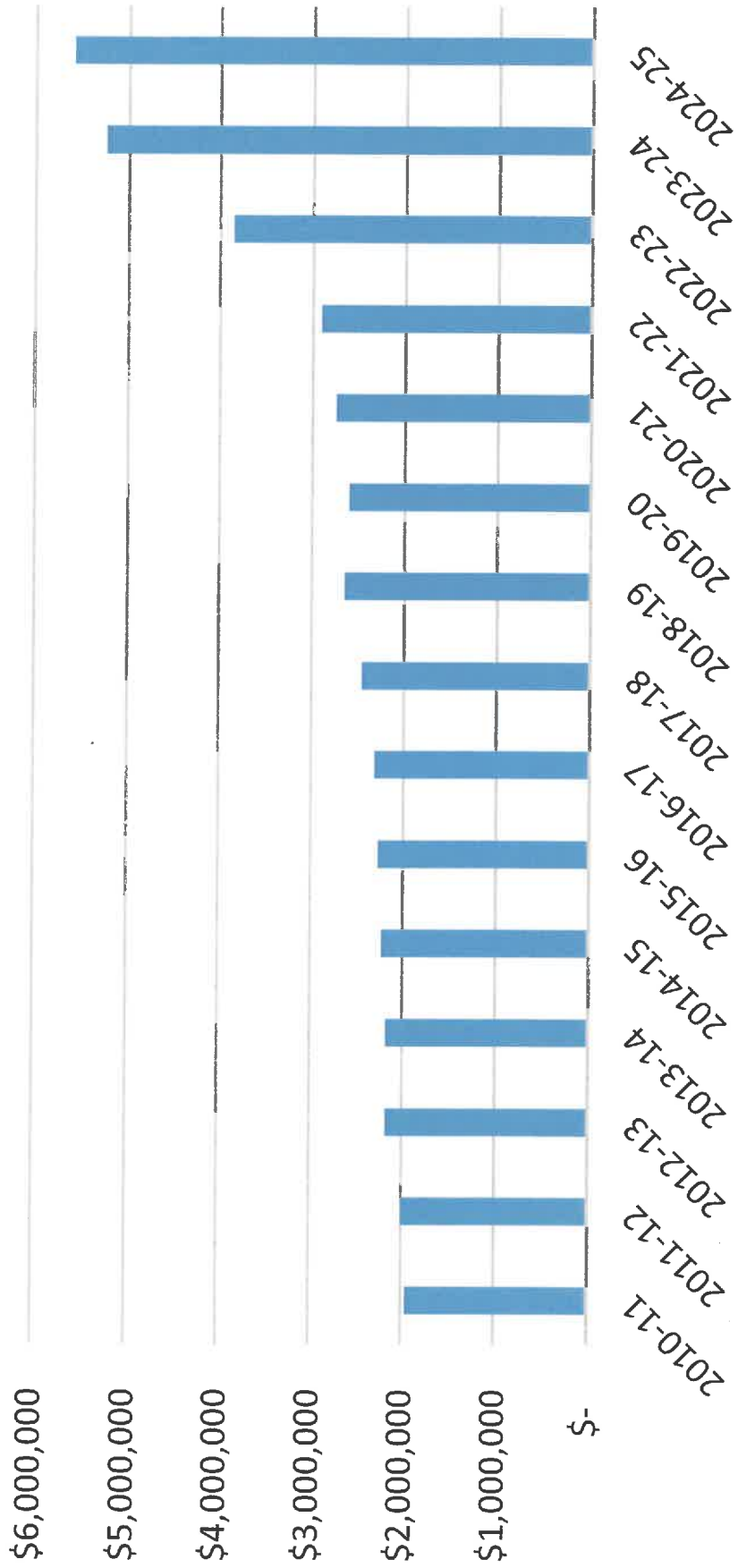
SPECIAL SERVICE REVENUE



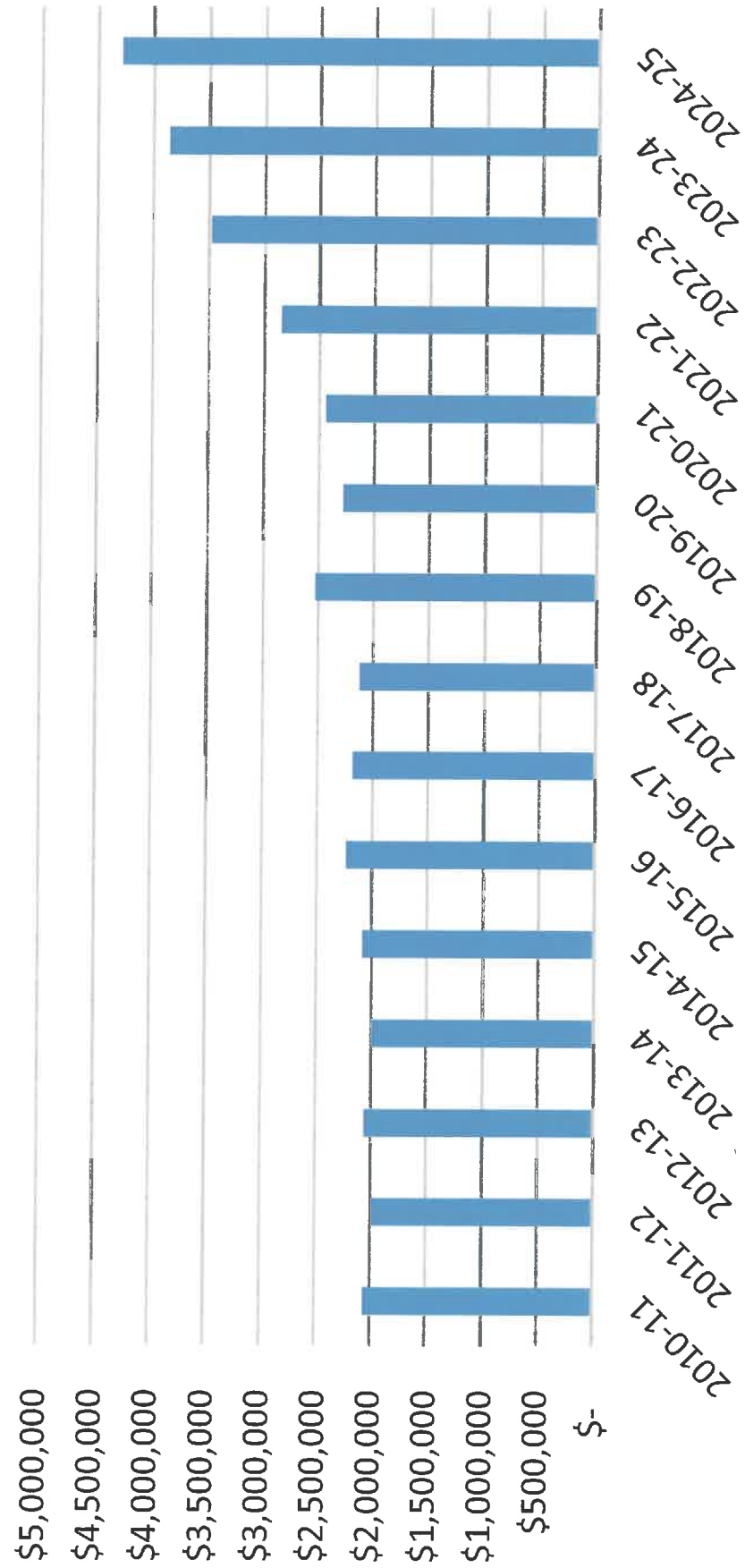
GENERAL FUND EXPENDITURES



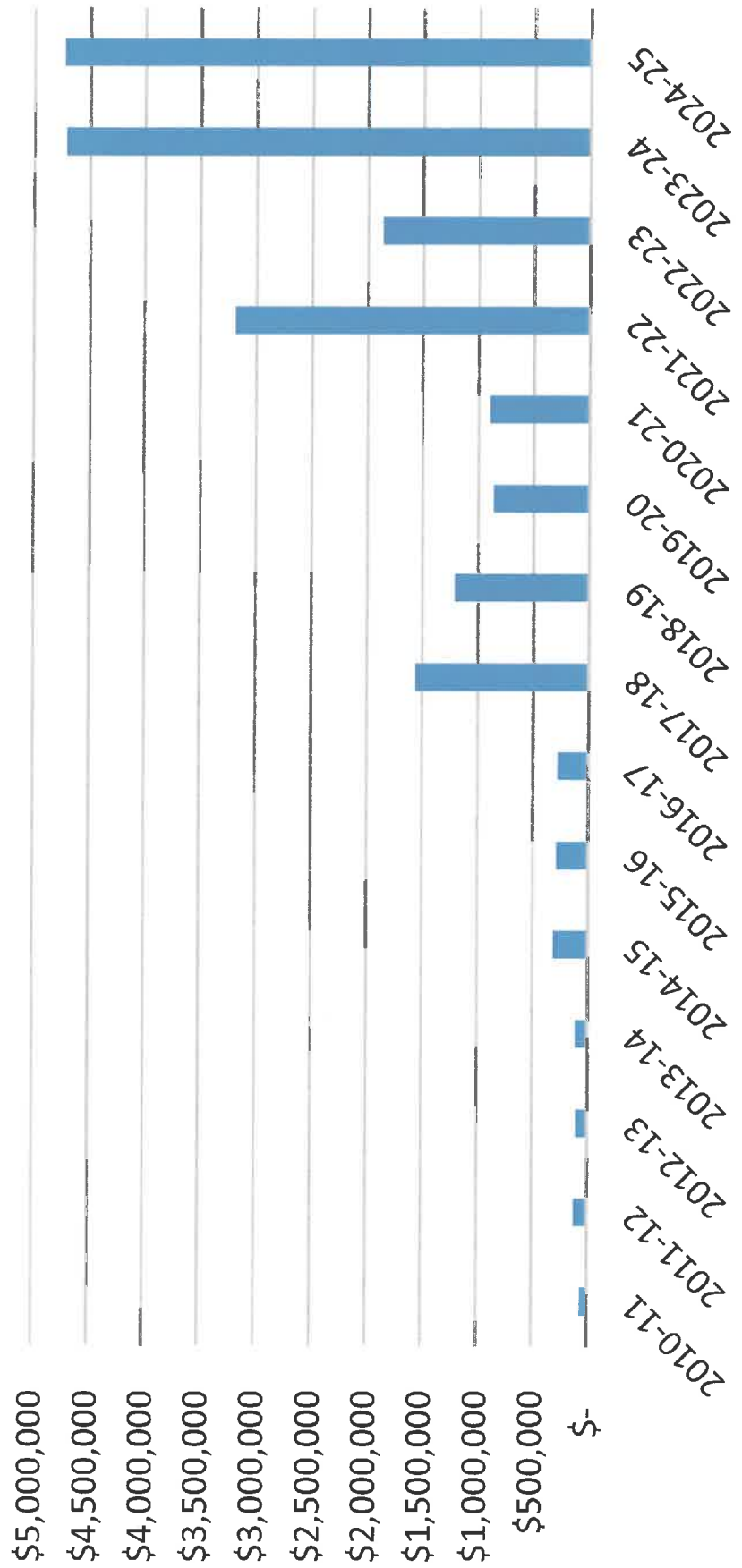
PERSONNEL COST GENERAL FUND



MATERIAL & SERVICE COST GENERAL FUND



SDC FUND REVENUE



SDC FUND EXPENDITURES

