

CHEHALEM PARK AND RECREATION DISTRICT 2020-2021 BUDGET

INDEX

BUDGET COMMITTEE INFO/ MEMO	
Letter to Budget Committee.....	1
Budget Committee Agenda.....	2
Resolutions.....	3-6
Mission, Vision, Goal.....	7-8
Budget Committee Guidelines and Budget Information.....	9-25
Budget Calendar.....	26-27
BUDGET MESSAGE	
Message	28-34
FUND, INCOME, EXPENDITURE SUMMARY	
Fund Summary.....	35-37
Income Summary.....	38-39
Expenditure Summary.....	40-41
GENERAL FUND DETAILED	
General Fund	42-84
TAX RATE HISTORY	
Tax Rate History.....	85-87
Tax Rate Information.....	88
PERSONNEL SYNOPSIS	
Position & Pay Grade Plan.....	89-93
Organizational Chart.....	94
Full-Time Personnel Schedule.....	95-98
Part-Time Personnel Schedule.....	99-102
Personnel Services Synopsis.....	103-109
MATERIAL & SERVICE SYNOPSIS	
Material & Service Synopsis.....	110-121
REVENUE SYNOPSIS	
Revenue Synopsis.....	122-123
REPAIR AND REPLACEMENT INFORMATION	
Capital Improvement and Replacement Request.....	124-129
Capital Outlay Information.....	130-136
MISCELLANEOUS INFORMATION	
Loan Information.....	137
Where the Money Come From & Goes.....	138-140
District History and Information.....	141-147
GRAPHS	
All Funds Revenue & Expenditures.....	148-149
General Fund Revenue & Expenditures.....	150-151
General Fund Personnel/Material & Service/Capital Expend.....	152-154
SDC Fund Revenue & Expenditures.....	155-156

TO: BUDGET COMMITTEE
FROM: DON CLEMENTS, BUDGET OFFICER
DATE: MARCH 27, 2020
SUBJECT: BUDGET MEETING APRIL 7, 2020, 6 P.M. ADMINISTRATIVE
OFFICES AT 125 S. ELLIOT ROAD NEWBERG, OREGON

Attached is the budget for the 2020 – 2021 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 7, 2020 at 6 p.m.. If you cannot make the meeting please give me a call. In case we do not finish April 7th additional days April 8th through 10th have been set aside in case.

Listed are the Budget Committee members:

APPOINTED MEMBERS	APPOINTED THROUGH
Elijah Dickson	2020-23
Andrew Yinger	2020-23
Mike McBride	2021-22
Elizabeth Comfort	2020-21
Bob Phillips	2020-21

Please note every one is back and reappointed.

THE ABOVE MEMBERS ARE APPOINTED FOR THREE YEAR TERMS

BOARD MEMBERS	APPOINTED THROUGH
Don Loving	2019-23
Bart Rierson	2019-23
Lisa Rogers	2020-21
Pete Siderious	2020-21
Mike Ragsdale	2020-21

The public will be allowed to have input at the meeting on April 7. 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 7, 2020

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 2020-21
 - B. Approval of Resolution on Approving Budget for 2020-21
 - C. Approval of Resolution on Approving Appropriations for 2020-21
- IX. Meeting Adjourned

CHEHALEM PARK AND RECREATION DISTRICT
RESOLUTION APPROVING LEVYING TAXES
FOR 2020 - 2021

BE IT FURTHER RESOLVED, that the Budget Committee for the Chehalem Park and Recreation District hereby approves the taxes provided for in the approved budget at the rate of \$.9076 per \$ 1,000 of assessed value for operations; and that these taxes are hereby recommended and categorized for the tax year 2019-2020 upon the assessed value of all taxable property within the District.

	GENERAL GOVERNMENT	EXCLUDED FROM LIMITATION
General Fund	\$.9076/1000	
Debt Service		\$1,393,399.00

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

APPROVED, by the Budget Committee of the Chehalem Park and Recreation District the 7th day of April, 2020

President of Budget Committee

Attest: Secretary

**CHEHALEM PARK AND RECREATION DISTRICT
RESOLUTION APPROVING THE BUDGET
FOR 2020 – 2021**

BE IT RESOLVED, that the Budget Committee for the Chehalem Park and Recreation District hereby approves the budget for the fiscal year 2020-21 the sum of \$11,949,167.00 at the budget meeting on April 7, 2020 and the following resolution affirms their action.

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

APPROVED, by the Budget Committee of the Chehalem Park and Recreation District the 7th day of April, 2020.

President of the Budget Committee

Attest: Secretary

**CHEHALEM PARK AND RECREATION DISTRICT
RESOLUTION APPROVING APPROPRIATIONS
FOR 2020 – 2021**

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2020, and for the purposes shown below are hereby appropriated as follows:

	GENERAL FUND
Personnel Services	\$3,448,030.00
Material and Services	\$3,391,256.00
Operating Contingencies	\$ 100,000.00
Transfer to Loan Fund	\$ 0.00
Capital, Develop, Improv & Acquisition	\$ 762,222.00
FUND TOTAL	\$7,701,508.00
	EQUIPMENT & MAJOR MAINT
Capital, Develop, Improv & Acquisition	\$ 0.00
FUND TOTAL	\$ 0.00
	SYSTEM DEVELOPMENT
Capital, Develop, Improv & Acquisition	\$1,877,500.00
FUND TOTAL	\$1,877,500.00
	LOAN SERVICE
To pay principal, interest for Loans	\$ 945,651.00
Capital, Develop, Improv & Acquisition	\$ 32,999.00
FUND TOTAL	\$ 978,650.00
	DEBT
To pay bond principal	\$ 986,987.50
To pay bond interest	\$ 326,987.50
Ending balance & Adjustment	\$ 77,534.00
FUND TOTAL	\$ 1,391,509.00
	CAPITAL PROJECT
Capital outlay pool	\$ 0.00
FUND TOTAL	\$ 0.00
GRAND TOTAL ALL FUNDS	\$11,949,167.00

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

APPROVED, by the Budget Committee of the Chehalem Park and Recreation District the 7th day of April, 2020.

President of Budget Committee

Attest: Secretary

CHEHALEM PARK AND RECREATION DISTRICT MISSION

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

STRATEGIC GOALS

- Continue plans for a Dundee community center
- Continue to promote and communicate success and mission of Chehalem Park and Recreation District
- Continue plans for golf course club house and third nine
- Continue development of Chehalem Cultural Center
- Continue plans to develop sports soccer complex
- Continue to prioritize Chehalem Park and Recreation District projects with job generation
- Continue to develop and plan a community trail system
- Continue to secure funding for sports complex, centers and trail system
- Continue to plan and develop the property along 219 highway and the river into a campground
- Continue to plan and develop Bob and Crystal Rilee Park
- Continue to build and improve neighborhood parks
- Continue to repair and replace facilities in the District
- Continue to develop Sanders Estate Park
- Continue to develop programs for the Chehalem Park and Recreation District
- Continue to develop the river front and secure land.

CHEHALEM PARK AND RECREATION DISTRICT VISION

1. LOOK TO THE FUTURE, HAVE A LONG TERM POSITIVE GROWTH ORIENTATION. BELIEVE THAT YOU HAVE A VITAL ROLE TO PLAY IN THE COMMUNITY. PLAN TO SUCCEED AND EVOLVE AND ADAPT YOUR SERVICES TO COMMUNITY CHANGES.
2. MAINTAIN A LEAN MANAGEMENT STAFF. KEEP YOUR MANAGEMENT STAFF SMALL AND ABLE TO ADAPT RAPIDLY TO SUDDEN SOCIAL, CULTURAL, POLITICAL AND ECONOMIC SHIFTS. THE MORE COMPLEX THE STAFF, THE MORE DIFFICULT IT MAY BE TO MODIFY.
3. ESTABLISH 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.

Local Budgeting in Oregon

150-504-400 (Rev. 02-14)



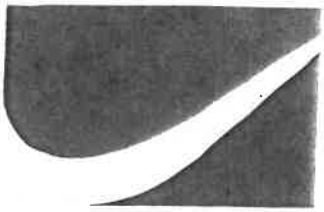
Local Budgeting in Oregon

Table of contents

First, the basics.....	1
What is the law?	
What is a budget?	
Who is on the budget committee?	
The budget cycle.....	2
The nine steps	
The budget document	3
What is a fund?	
What is an organizational unit?	
What is a program?	
Budget format	
Revenues	
Expenditures	
Taxes and budgeting.....	5
Elections and budgeting	5
Election dates	
The budget process	6
Appropriations and their use.....	7
Appropriations transfers	
Supplemental budgets	
Audits.....	8
Biennial budgeting.....	8
Questions and answers	9
Checklists	13
Glossary.....	13
Where to get help	15

For additional copies, write to:

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



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

First, the basics

What is the law?

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

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

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

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

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

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

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

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

What is a budget?

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

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

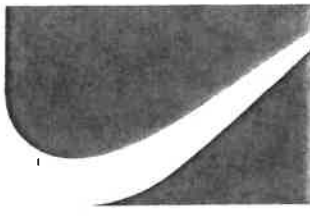
Besides outlining programs for the coming year, the budget controls the local government's spending authority. Since the budgeting process encourages citizen input, the budget is also a vehicle for obtaining public opinion about proposed programs and fiscal policies of your district.

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

Who is on the budget committee?

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

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



The budget cycle

The nine steps

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

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

Preparing the budget

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

Approving the budget

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

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

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

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

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

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

Advertising and holding hearings

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

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

See the *Manual* for details on publication requirements.

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

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

Adopting the budget

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

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

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

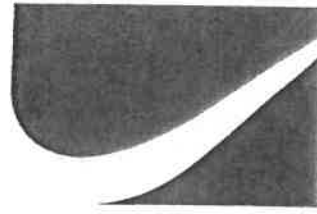
The governing body must enact a resolution or ordinance to 1) formally adopt the budget, 2) make appropriations, and if needed, 3) levy, and 4) categorize any tax. The budget is the basis for making appropriations and certifying the tax levy. The resolution or ordinance must be adopted no later than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

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

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

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

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



The budget document

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

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

What is a fund?

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

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

What is an organizational unit?

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

What is a program?

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

Budget format

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

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

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

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

Revenues

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

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

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

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

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

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

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

$$\frac{\text{Rate Limit}}{\text{times}} \times \text{Estimated District Assessed Value} = \text{Amount Raised By Rate Limit}$$

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.

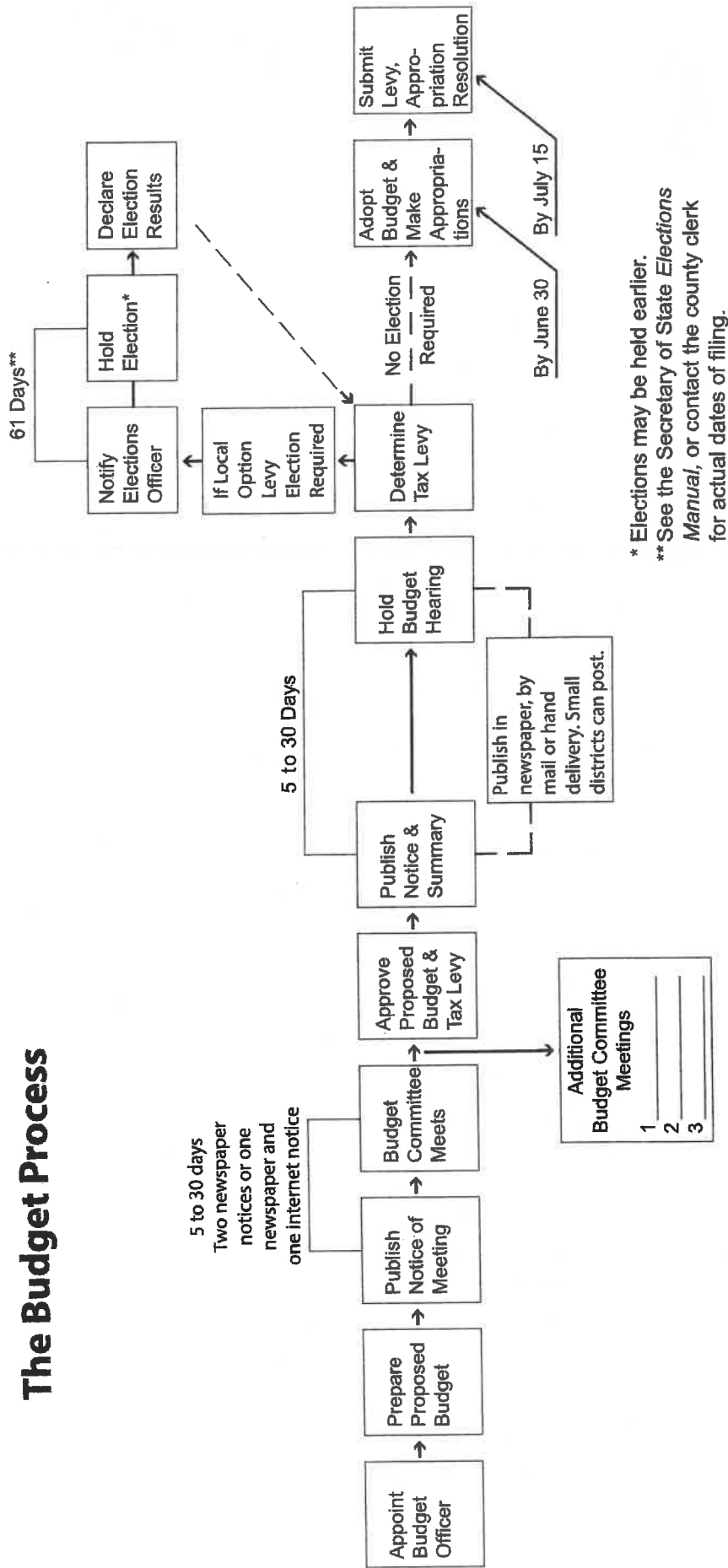
Election dates

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

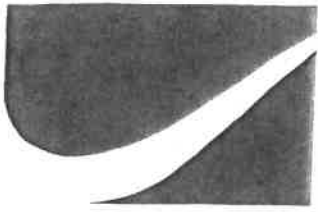
Even if the voters have not yet approved the tax levy before the end of the fiscal year, the governing body must adopt the budget and make appropriations by June 30 to lawfully spend public funds in the new fiscal year. When the district is planning on a tax levy election in September, it must request 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*.

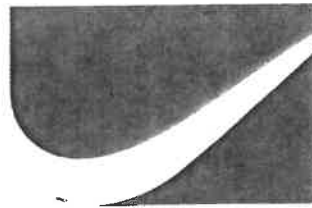


Audits

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.

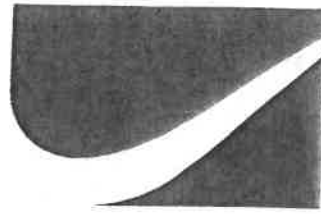


Biennial budgeting

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
Emailfinance.taxation@oregon.gov

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

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

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

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

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

Have questions? Need help?

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

Asistencia en español:

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

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

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

CHEHALEM PARK AND RECREATION DISTRICT

2020-2021 BUDGET CALENDAR

OCTOBER 24, 2019	APPOINT BUDGET OFFICER AND ADOPT BUDEGET CALENDAR. DISCUSS APPOINTMENT OF BUDGET COMMITTEE MEMBERS.
JANUARY 23, 2020	APPOINT BUDGET COMMITTEE MEMBERS.
JANUARY 24, 2020	PUBLISH ADVERTISEMENT FOR BUDGET MEMBERS IF NEEDED AND POST ON WEB SITE.
FEBRUARY 21, 2020	DEADLINE FOR APPLICATIONS FOR BUDGET COMMITTEE IF NEEDED.
FEBRUARY 27, 2020	APPOINT BUDGET COMMITTEE MEMBERS.
MARCH 2, 2020	STAFF BUDGET TO SUPERINTENDENT
MARCH 6, 2020	NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING SENT TO NEWBERG GRAPHIC, MUST INCLUDE WEB SITE.
MARCH 11, 2020	PUBLISH NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING.
MARCH 11, 2020	POST NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING ON CHEHALEM PARK AND RECREATION DISTRICT WEB SITE CPRDNEWBERG.ORG.
MARCH 27, 2020	BUDGET DELIVERED TO BUDGET COMMITTEE AND BOARD MEMBERS. BUDGET AVAILABLE TO PUBLIC AT 125 S. ELLIOTT ROAD NEWBERG, OREGON.

- APRIL 7, 2020** 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 8-10, 2020 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 20, 2020 NOTICE OF BUDGET SUMMARY AND NOTICE OF PUBLIC BUDGET HEARING SENT TO NEWBERG GRAPHIC.
- APRIL 29, 2020 PUBLISH BUDGET SUMMARY AND NOTICE OF PUBLIC BUDGET HEARING. MUST INCLUDE WEB SITE.
- APRIL 20, 2019 POST BUDGETSUMMARY AND NOTICE OF PUBLIC BUDGET HEARING ON CHEHALEM PARK AND RECREATION DISTRICT WEB SITE.
- MAY 28, 2020** PUBLIC BUDGET HEARING 6 P.M. AT 125 S ELLIOT ROADE IN ADMINISTRATIVE BUILDING.
- JUNE 25, 2020** ADOPT 2020-2021 BUDGET, MAKE APPROPRIATIONS AND IMPOSE AND CATEGORIZE4 TAXES BY RESOLUTIONS.
- JULY 10, 2020 SUBMIT BUDGET AND RESOLUTIONS TO COUNTY CLERK AND SUBMIT TO COUNTY ASSESSOR TAX CERTIFICATION DOCUMENTS.

DATES IN BOLD ARE THE PUBLIC MEETING DATES.



503-537-2909
fax 503-538-9669
125 South Elliott Road
Newberg, OR 97132
cprdnewberg.org

To: Budget Committee Members
From: Don Clements, Budget Officer
Date: March 27, 2020
Subject: Budget Message 2020-21

The proposed budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021 is submitted for your consideration.

The budget is a balanced and reflects a stable operation of the existing demands and little expanded services for the district citizens. The expanded services have been in additional personnel and facility development (Trails, Aquatic/Fitness Center and Neighborhood Playgrounds).

There are no major expanded services being budgeted for next year. The District has been reorganized into two sections Basic Services and Special Services. We have shifted debt payment of the development of the golf course, land purchase on highway 219, and fitness center renovation from the general fund to the system development fund. We shifted the front desk personnel at the aquatic/fitness center from aquatic department to administration department.

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

BASIC SERVICES

There are three departments considered basic services. These are to be funded from taxes received.

ADMINISTRATION	BUDGETED 2019-20	PROPOSED 2020-21	CHANGE
Personnel Services	\$383,902.00	\$539,536.00	\$ 155,634.00
Materials and Services	<u>\$245,510.00</u>	<u>\$251,454.00</u>	<u>\$ 5,944.00</u>
TOTAL	\$629,412.00	\$790,990.00	\$ 161,578.00

HIGHLIGHTS: The major difference in Personnel Services is an increase for salaries. The staff from the pool front desk was transferred to administration. The results were one additional full time position and addition part time. Materials and Services also increased about two percent.

PARKS

	BUDGETED 2019-20	PROPOSED 2020-21	CHANGE
Personnel Services	\$494,175.00	\$646,409.00	\$ 152,234.00
Materials and Services	\$784,582.00	\$1,019,074.00	\$ 234,492.00
TOTAL	\$1,278,757.00	\$1,665,483.00	\$ 386,726.00

HIGHLIGHTS: There is an increase in Personnel Services. The FTE increased 3.18. Each staff was given at least a five percent increase. In Materials and Services the major increase was in utilities, program contracts and maintenance and repair.

GOLF COURSE MAINTENANCE

	BUDGETED 2019-20	PROPOSED 2020-21	CHANGE
Personnel Services	\$442,080.00	\$407,384.00	\$ <34,696.00>
Materials and Services	\$618,543.00	\$642,987.00	\$ 24,444.00
TOTAL	\$1060,623.00	\$1050,371.00	\$ <10,252.00>

HIGHLIGHTS: Personnel Services decreased due to one staff being transferred to Parks. There was a slight increase in part time staff. Staff was given an increase in pay. Material and Services increased about three percent.

TOTAL BASIC SERVICE

	BUDGETED 2019-20	PROPOSED 2020-21	CHANGE
Personnel Services	\$1320,157.00	\$1593,329.00	\$273,172.00
Materials and Services	\$1648,635.00	\$1913,515.00	\$264,880.00
TOTAL	\$2968,792.00	\$3506,844.00	\$538,052.00

HIGHLIGHTS: The overall increase in basic service is 18%.

SPECIAL SERVICES

There are 11 departments considered special services. These departments are funded from fees and charges received by the District.

AQUATICS

	BUDGETED 2019-20	PROPOSED 2020-21	CHANGE
Personnel Services	\$705,247.00	\$531,920.00	\$ <173,327.00>
Materials and Services	\$358,901.00	\$511,915.00	\$ 153,014.00
TOTAL	\$ 1064,148.00	\$ 1043,835.00	\$ <20,313.00>

HIGHLIGHTS: Personnel Services decreased due front office staff transferring to administration. All fulltime staff received an increase. The major increase in Material and Services was in utilities.

ADULT SPORTS	BUDGETED	PROPOSED	CHANGE
	2019-20	2020-21	
Personnel Services	\$ 29,188.00	\$ 19,779.00	\$ < 9,409.00 >
Materials and Services	<u>\$ 25,780.00</u>	<u>\$ 40,465.00</u>	<u>\$ 14,685.00</u>
TOTAL	\$ 54,968.00	\$ 60,244.00	\$ 5,276.00

HIGHLIGHTS: Personnel Services decreased due to less time being charged. There were increases for staff salaries. The Major increase in Material and Services was in program supplies and professional contracts.

YOUTH SPORTS	BUDGETED	PROPOSED	CHANGE
	2019-20	2020-21	
Personnel Services	\$120,632.00	\$141,832.00	\$ 21,200.00
Materials and Services	<u>\$165,055.00</u>	<u>\$193,775.00</u>	<u>\$ 28,720.00</u>
TOTAL	\$285,687.00	\$335,607.00	\$ 49,920.00

HIGHLIGHTS: Personnel Services increased due to change in more time being charged and increase in pay. Material and Services major increase was in program supplies and professional contracts.

CLASSES/SPECIAL ACTIVITIES	BUDGETED	PROPOSED	CHANGE
	2019-20	2020-21	
Personnel Services	\$103,636.00	\$ 87,493.00	\$ <16,143.00 >
Materials and Services	<u>\$ 43,250.00</u>	<u>\$ 44,069.00</u>	<u>\$ 819.00</u>
TOTAL	\$146,886.00	\$131,562.00	\$ <15,324.00 >

HIGHLIGHTS: Personnel Service decrease was due to less part time salaries. Materials and Services increased slightly.

PLAYGROUNDS & CENTERS	BUDGETED	PROPOSED	CHANGE
	2019-20	2020-21	
Personnel Services	\$352,022.00	\$484,241.00	\$ 132,219.00
Materials and Services	<u>\$ 98,100.00</u>	<u>\$107,017.00</u>	<u>\$ 8,917.00</u>
TOTAL	\$450,122.00	\$591,258.00	\$ 141 136.00

HIGHLIGHTS: Personnel Service increased due to additional personnel. Material and Services increased the most in snacks and food and computer & cable.

COMMUNITY CENTER/SCOUT HOUSE	BUDGETED	PROPOSED	CHANGE
	2019-20	2020-21	
Personnel Services	\$ 84,212.00	\$ 85,578.00	\$ 1,366.00
Materials and Services	<u>\$ 89,550.00</u>	<u>\$ 95,015.00</u>	<u>\$ 5,465.00</u>
TOTAL	\$173,762.00	\$180,593.00	\$ 6,831.00

HIGHLIGHTS: Personnel Services increased due to staff receiving an increase in pay. Material and Services increased mostly in insurance.

COMMUNITY SCHOOLS	BUDGETED	PROPOSED	CHANGE
	2019-20	2020-21	
Personnel Services	\$ 42,109.00	\$ 39,696.00	\$ <2,413.00>
Materials and Services	<u>\$ 19,075.00</u>	<u>\$ 23,185.00</u>	<u>\$ 4,110.00</u>
TOTAL	\$ 61,184.00	\$ 62,881.00	\$ 1,697.00

HIGHLIGHTS: Personnel Services decreased due to fewer part times. Material and Services increased in program contracts.

GOLF OPERATIONS	BUDGETED	PROPOSED	CHANGE
	2019-20	2020-21	
Personnel Services	\$388,648.00	\$390,039.00	\$ 1,391.00
Materials and Services	<u>\$374,600.00</u>	<u>\$372,890.00</u>	<u>\$ < 1,910.00></u>
TOTAL	\$763,248.00	\$762,929.00	\$ < 319.00>

HIGHLIGHTS: Personnel Services increased slightly due to salary increases in full time and part-time. Material and Services decreased slightly.

CONCESSIONS	BUDGETED	PROPOSED	CHANGE
	2019-20	2020-21	
Personnel Services	\$19,146.00	\$22,371.00	\$ 3,225.00
Materials and Services	<u>\$23,290.00</u>	<u>\$23,490.00</u>	<u>\$ 200.00</u>
TOTAL	\$42,436.00	\$45,861.00	\$ 3,425.00

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 increase is due to minimum wage increase and insurance increase.

PRESCHOOL	BUDGETED	PROPOSED	CHANGE
	2019-20	2020-21	
Personnel Services	\$38,286.00	\$51,752.00	\$ 13,466.00
Materials and Services	<u>\$13,350.00</u>	<u>\$14,420.00</u>	<u>\$ 1,070.00</u>
TOTAL	\$51,636.00	\$66,172.00	\$ 14,536.00

HIGHLIGHTS: Personnel Services increased due to staff salary increase and part time increase. Materials and Services increased slightly due to increase in insurance.

OTHER DEPARTMENTS	BUDGETED	PROPOSED	CHANGE
	2019-20	2020-21	
Personnel Services	\$ 0.00	\$ 0.00	\$ 0.00
Materials and Services	<u>\$51,500.00</u>	<u>\$51,500.00</u>	<u>\$ 0.00</u>
TOTAL	\$51,500.00	\$51,500.00	\$ 0.00

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

<u>TOTAL SPECIAL SERVICE</u>	BUDGETED	PROPOSED	CHANGE
	2019-20	2020-21	
Personnel Services	\$1883,126.00	\$1854,701.00	\$<28,425.00>
Material and Services	<u>\$1262,451.00</u>	<u>\$1477,741.00</u>	<u>\$215,290.00</u>
TOTAL	\$3145,577.00	\$3332,442.00	\$186,865.00

HIGHLIGHTS: The overall increase is 5%. The Special Service departments are funded primarily from fees and charges. Please note a decrease in personnel services. This was due to positions transferring to basic service.

ACQUISITION AND DEVELOPMENT

	BUDGETED	PROPOSED	CHANGE
	2019-20	2020-21	
Repair and Replacement	\$400,660.00	\$762,222.00	\$ 361,562.00
New Development	<u>\$ 75,000.00</u>	<u>\$ 0.00</u>	<u>\$ <75,000.00></u>
TOTAL	\$475,660.00	\$762,222.00	\$ 286,562.00

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.

TRANSFERS

	BUDGETED	PROPOSED	CHANGE
	2019-20	2020-21	
TRANSFER LOAN FUND	\$1,078,887.00	\$ 0.00	\$<1078,887.00>

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 are being transferred to SDC Fund.

CONTINGENCY

	BUDGETED	PROPOSED	CHANGE
	2019-20	2020-21	
FOR UNFORESEEN	<u>\$ 100,000.00</u>	<u>\$100,000.00</u>	<u>\$ 0.00</u>
TOTAL	\$ 100,000.00	\$100,000.00	\$ 0.00

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

GENERAL FUND SUMMARY

GENERAL FUND EXPEND.	BUDGETED	PROPOSED	CHANGE
	2019-20	2020-21	
Personnel Services	\$3,203,283.00	\$3,448,030.00	\$ 244,747.00
Material and Services	\$2,911,086.00	\$3,391,256.00	\$ 480,170.00
Capital Outlay	\$ 475,660.00	\$ 752,222.00	\$ 276,562.00
Transfers	\$1,078,887.00	\$ 0.00	<\$1078,887.00>
Contingency	<u>\$ 100,000.00</u>	<u>\$ 100,000.00</u>	<u>\$ 0.00</u>
TOTAL	\$7,692,997.00	\$7,701,508.00	<\$ 77,408.00>

HIGHLIGHTS: The General Fund increased slightly. Please note over 1 million was eliminated from the General fund and transferred to SDC fund.

<u>GENERAL FUND REVENUE</u>	BUDGETED 2019-20	PROPOSED 2020-21	CHANGE
TAXES	\$3,103,047.00	\$3,286,290.00	\$ 183,243.00
FEES & CHARGES	\$3,309,500.00	\$3,835,218.00	\$ 525,718.00
BEGINNING BALANCE	\$ 730,450.00	\$ 500,000.00	\$<230,450.00>
INTEREST & OTHER	\$ 550,000.00	\$ 80,000.00	\$<470,000.00>
TOTAL	\$7,692,997.00	\$7,701,508.00	\$ 8,511.00

HIGHLIGHTS: Increase in TAXES about 5%. Fees & Charges has been budgeted to increase about 15%. Beginning Balance and interest has been budgeted to decrease.

SUMMARY OF OTHER FUNDS

EQUIPMENT AND MAJOR MAINTENANCE FUND

	BUDGETED 2019-20	PROPOSED 2020-21	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 2019-20	PROPOSED 2020-21	CHANGE
Expenditures	\$1,457,314.00	\$1,877,500.00	\$ 420,186.00
Revenues	\$1,457,314.00	\$1,877,500.00	\$ 420,186.00

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

LOAN SERVICE FUND

	BUDGETED 2019-20	PROPOSED 2020-21	CHANGE
Expenditures	\$1,475,239.00	\$ 978,650.00	\$< 496,589.00>
Revenue	\$1,475,239.00	\$ 978,650.00	\$< 496,589.00>

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

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

The major decrease was the budgeting for a loan of \$500,000.00.

DEBT SERVICE FUND

	BUDGETED 2019-20	PROPOSED 2020-21	CHANGE
Expenditures	\$1,391,509.00	\$1,391,509.00	\$ 0.00
Revenue	\$1,391,509.00	\$1,391,509.00	\$ 0.00

HIGHLIGHTS: This fund is mandated by budget law. This is the tax paid for the \$19.9 million dollar bond measure. The collection rate is 93.4% which equals \$1,313,975.00

CAPITAL PROJECT FUND

	BUDGETED 2019-20	PROPOSED 2020-21	CHANGE
Expenditures	\$ 750,000.00	\$ 0.00	<\$ 750,000.00>
Revenue	\$ 750,000.00	\$ 0.00	<\$ 750,000.00>

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. This will decrease until all the funds are expended. This year this fund was close to zero and will be eliminated. We will transfer 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 2019-20	PROPOSED 2020-21	CHANGE
EXPENDITURES	\$12,767,059.00	\$11,949,167	\$ <817,892.00>
REVENUES	\$12,767,059.00	\$11,949,167	\$ <817,892.00>

HIGHLIGHTS: The budget decreased because of the \$19.9 million bond measure being used.

FUND: SYSTEM DEVELOPMENT

FUND SUMMARY

ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
\$ 91,183	\$ 205,544	\$ 342,551	\$ 274,632	\$ 347,665	\$ 1,346,771	\$ 612,462	\$ 1,000,000		
\$ 77,090	\$ 270,316	\$ 222,488	\$ 234,844	\$ 1,394,983	\$ 1,044,633	\$ 774,840	\$ 775,000		
\$ 9,883	\$ 7,907	\$ 22,066	\$ 7,906	\$ 30,868	\$ 89,449	\$ 20,000	\$ 50,000		
\$ 27,397	\$ 35,917	\$ 45,525	\$ 37,238	\$ 140,343	\$ 77,123	\$ 50,000	\$ 50,000		
\$ 73	\$ 26	\$ 2	\$ 3	\$ 40	\$ 4,771	\$ 12	\$ 2,500		
\$ 205,626	\$ 519,710	\$ 632,632	\$ 554,623	\$ 1,913,899	\$ 2,562,747	\$ 1,457,314	\$ 1,877,500		
\$ 81	\$ 177,160	\$ 358,000	\$ 206,959	\$ 567,128	\$ 226,439	\$ 1,092,531	\$ 931,849		
\$ 81	\$ 177,160	\$ 358,000	\$ 206,959	\$ 567,128	\$ 226,439	\$ 1,457,314	\$ 1,877,500		
\$ 205,545	\$ 342,550	\$ 274,632	\$ 347,684	\$ 1,346,771	\$ 2,336,308				

FUND: LOAN SERVICE

ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
\$ 30,259	\$ 30,502	\$ 30,643	\$ 30,867	\$ 31,269	\$ 31,992	\$ 31,419	\$ 32,999		
\$ 757,327	\$ 949,675	\$ 610,847	\$ 611,713	\$ 606,519	\$ 937,471	\$ 1,443,670	\$ 945,651		
\$ 243	\$ 141	\$ 224	\$ 402	\$ 723	\$ 890	\$ 150			
\$ 787,829	\$ 980,318	\$ 641,714	\$ 642,982	\$ 638,511	\$ 970,353	\$ 1,475,239	\$ 978,650		

REVENUES

TAXES COLLECTED ON BOND									
BEGINNING BALANCE									
TRANSFER FM GEN & SDC FUND									
LOAN FOR ACQUISITION & DEVELOP.									
GRANT, INTEREST & OTHER TRANSF									
TOTAL - REVENUE									

EXPENDITURE

LOAN PRINCIPALS AND INTEREST									
AO OF PROP & BLD									
DEVELOPMENT OF CENTRAL									
DEVELOPMENT OF GOLF COURSE									
TOTAL - EXPENDITURE									

ENDING BALANCE

ENDING BALANCE									
----------------	--	--	--	--	--	--	--	--	--

FUND: DEBT SERVICE

FUND SUMMARY

ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED BUDGET 2019-20	REVENUES	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
								BEGINNING BALANCE			
								INTEREST			
								TRANSFERS FROM OTHER FUNDS			
								PREVIOUSLY LEVIED TAXES			
								TAXES TO BE LEVIED DEBT SERV			
								COMPRESSION LOSS			
								COUNTY COLLECTION RATE			
								TAXES TO BE RECEIVED			
								0.943			
								1,313,975			
								1,391,509			
								TOTAL REVENUE			
								EXPENDITURES			
								BOND PRINCIPAL POOL			
								BOND INTEREST POOL			
								LOAN REPAYMENT			
								ENDING BAL			
								78,505			
								Adjustment for uncollectable			
								TOTAL EXPENDITURES			
								ENDING BALANCE			

FUND: CAPITAL PROJECT

ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED BUDGET 2019-20	REVENUES	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
								CASH ON HAND			
								INTEREST			
								TRANSFERRED IN			
								Other Incom Sources			
								TOTAL REVENUE			
								EXPENDITURES			
								CAPITAL OUTLAY POOL			
								TOTAL EXPENDITURES			
								ENDING BALANCE			

INCOME SUMMARY

FUND:: GENERAL																	
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	REVENUES	REVENUES	BUDGET	REVENUES	REVENUES	BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20
\$ 2,256,451	\$ 2,425,949	\$ 2,534,067	\$ 2,673,584	\$ 2,700,691	\$ 2,848,864	\$ 2,978,047	\$ 2,978,047	\$ 3,161,290	\$ 125,000	CURRENT TAXES	\$ 3,161,290	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
\$ 130,728	\$ 175,214	\$ 84,266	\$ 120,481	\$ 185,508	\$ 189,377	\$ 190,968	\$ 190,968	\$ 190,968	\$ 730,450	PRIOR TAXES	\$ 190,968	\$ 730,450	\$ 730,450	\$ 730,450	\$ 730,450	\$ 730,450	\$ 730,450
\$ 940,409	\$ 587,137	\$ 704,640	\$ 1,020,899	\$ 1,178,474	\$ 1,906,968	\$ 1,906,968	\$ 1,906,968	\$ 1,906,968	\$ 725,000	BEGINNING BALANCE	\$ 1,906,968	\$ 725,000	\$ 725,000	\$ 725,000	\$ 725,000	\$ 725,000	\$ 725,000
\$ 393,737	\$ 454,478	\$ 500,860	\$ 447,916	\$ 493,614	\$ 877,036	\$ 877,036	\$ 877,036	\$ 877,036	\$ 2,554,500	POOL RECEIPTS	\$ 877,036	\$ 2,554,500	\$ 2,554,500	\$ 2,554,500	\$ 2,554,500	\$ 2,554,500	\$ 2,554,500
\$ 2,092,901	\$ 2,450,126	\$ 2,610,578	\$ 2,497,779	\$ 2,504,230	\$ 2,411,964	\$ 2,411,964	\$ 2,411,964	\$ 2,411,964	\$ 500,000	RECREATION RECEIPTS	\$ 2,411,964	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
										LAND AND WATER FUND REIMBURS							
										GRANTS							
\$ 81,959	\$ 353,663	\$ 64,476	\$ 42,426	\$ 380,825	\$ 74,872	\$ 50,000	\$ 50,000	\$ 50,000	\$ 30,000	MISCELLANEOUS	\$ 74,872	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
\$ 3,152	\$ 3,296	\$ 5,983	\$ 13,644	\$ 35,404	\$ 53,520	\$ 30,000	\$ 30,000	\$ 30,000	\$ 500,000	INTEREST	\$ 53,520	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
										TRANSFERS							
										SHORT TERM LOAN FUND							
										LOANS							
\$ 5,899,337	\$ 6,449,863	\$ 6,504,870	\$ 6,816,729	\$ 7,458,746	\$ 8,362,601	\$ 7,692,997	\$ 7,692,997	\$ 7,701,508	\$ 7,701,508	TOTAL - INCOME SUMMARY	\$ 7,701,508	\$ 7,701,508	\$ 7,701,508	\$ 7,701,508	\$ 7,701,508	\$ 7,701,508	\$ 7,701,508

FUND: EQUIPMENT & MAJOR MAINTENANCE																	
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	REVENUES	REVENUES	BUDGET	REVENUES	BUDGET	APPROVED BUDGET	ADOPTED BUDGET			
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20			
\$ 53,364	\$ 53,533									BEGINNING BALANCE							
\$ 169	\$ 23									INTEREST							
										TRANSFER							
\$ 53,533	\$ 53,556									TOTAL - INCOME SUMMARY	\$ 53,556	\$ 53,556	\$ 53,556	\$ 53,556			

FUND: SYSTEM DEVELOPMENT																	
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	REVENUES	REVENUES	BUDGET	REVENUES	BUDGET	APPROVED BUDGET	ADOPTED BUDGET			
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20			
\$ 91,183	\$ 205,545	\$ 342,551	\$ 274,632	\$ 347,665	\$ 1,346,771	\$ 612,462	\$ 612,462	\$ 1,000,000	\$ 1,000,000	BEGINNING BALANCE	\$ 1,000,000	\$ 612,462	\$ 612,462	\$ 612,462			
\$ 77,090	\$ 270,316	\$ 222,488	\$ 234,844	\$ 1,394,983	\$ 1,044,633	\$ 774,840	\$ 774,840	\$ 775,000	\$ 775,000	CITY OF NEWBERG	\$ 1,044,633	\$ 774,840	\$ 774,840	\$ 775,000			
\$ 9,883	\$ 7,906	\$ 22,066	\$ 7,906	\$ 30,868	\$ 89,450	\$ 20,000	\$ 20,000	\$ 50,000	\$ 50,000	CITY OF DUNDEE	\$ 89,450	\$ 20,000	\$ 20,000	\$ 50,000			
\$ 27,397	\$ 35,917	\$ 45,525	\$ 37,238	\$ 140,343	\$ 77,123	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	COUNTY OF YAMHILL	\$ 140,343	\$ 50,000	\$ 50,000	\$ 50,000			
\$ 73	\$ 26	\$ 2	\$ 3	\$ 40	\$ 4,770	\$ 12	\$ 12	\$ 2,500	\$ 2,500	INTEREST & MISC.	\$ 4,770	\$ 12	\$ 12	\$ 2,500			
\$ 205,626	\$ 519,710	\$ 632,632	\$ 554,623	\$ 1,913,899	\$ 2,562,747	\$ 1,457,314	\$ 1,457,314	\$ 1,877,500	\$ 1,877,500	TOTAL - INCOME SUMMARY	\$ 2,562,747	\$ 1,457,314	\$ 1,457,314	\$ 1,877,500			

FUND: LOAN SERVICE

INCOME SUMMARY

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	REVENUES	BUDGET	PROPOSED	APPROVED	ADOPTED
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2018-19	2019-20	2019-20	2019-20		2019-20	2019-20	2019-20	2019-20
\$ 30,259	\$ 30,502	\$ 30,643	\$ 30,867	\$ 31,269	\$ 31,992	\$ 31,419					REVENUES				
											TAXES COLLECTED				
											BEGINNING BALANCE				
											SHORT TERM LOAN & LOAN AQ & DEV.				
\$ 243	\$ 141	\$ 224	\$ 402	\$ 723	\$ 890	\$ 150					GRANTS & INTEREST				
\$ 757,327	\$ 949,675	\$ 610,847	\$ 611,713	\$ 606,519	\$ 937,471	\$ 1,443,670					TRANSFERS				
\$ 787,829	\$ 980,318	\$ 641,714	\$ 642,982	\$ 638,511	\$ 970,353	\$ 1,475,239					TOTAL - INCOME SUMMARY		\$ 945,651	\$ -	\$ -
													\$ 978,650	\$ -	\$ -

FUND: BOND DEBT SERVICE

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	REVENUES	BUDGET	PROPOSED	APPROVED	ADOPTED
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2018-19	2019-20	2019-20	2019-20		2019-20	2019-20	2019-20	2019-20
\$ 1,168,064	\$ 1,274,067	\$ 1,300,560	\$ 1,326,776	\$ 1,377,280	\$ 1,391,399	\$ 1,391,399					TAXES TO BE LEVIED DEBT SERVICE		\$ 1,391,399	\$ -	\$ -
											PREVIOUSLY LEVIED TAXES		\$ 30,510	\$ -	\$ -
											COUNTY COLLECTION RATE		\$ 0.943	\$ -	\$ -
											TAXES TO BE RECEIVED		\$ 1,312,089	\$ -	\$ -
											INTEREST		\$ 100,000	\$ -	\$ -
											TRANSFERS OTHER FUNDS		\$ 4,000	\$ -	\$ -
											TOTAL REVENUE		\$ 1,391,509	\$ -	\$ -

FUND: CAPITAL PROJECT SERVICE

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	REVENUES	BUDGET	PROPOSED	APPROVED	ADOPTED
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2018-19	2019-20	2019-20	2019-20		2019-20	2019-20	2019-20	2019-20
\$ 20,043,521	\$ 19,349,220	\$ 11,916,721	\$ 6,023,323	\$ 750,000	\$ 750,000	\$ 750,000					REVENUES				
											CASH ON HAND				
											INTEREST				
											TRANSFERRED IN				
											TOTAL - INCOME SUMMARY		\$ -	\$ -	\$ -

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	REVENUES	GRAND TOTAL - INCOME SUMMARY	PROPOSED	APPROVED	ADOPTED
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20
\$ 6,946,325	\$ 28,046,968	\$ 27,980,978	\$ 27,684,962	\$ 29,986,828	\$ 19,845,168	\$ 12,767,059					\$ 11,949,167	\$ -	\$ -

EXPENDITURE SUMMARY

FUND:		GENERAL													
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	EXPENDITURES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2019-20	ADMINISTRATION	2020-21	2020-21	2020-21
\$ 429,888	\$ 431,991	\$ 415,482	\$ 445,820	\$ 423,491	\$ 484,792	\$ 623,346	\$ 484,792	\$ 623,346	\$ 484,792	\$ 623,346	\$ 623,346	PARKS	\$ 790,990		
\$ 1,706,906	\$ 1,774,286	\$ 1,961,574	\$ 1,964,959	\$ 1,912,886	\$ 2,128,680	\$ 2,289,225	\$ 2,128,680	\$ 2,289,225	\$ 2,128,680	\$ 2,289,225	\$ 2,289,225	RECREATION	\$ 2,715,854		
\$ 2,038,786	\$ 2,106,674	\$ 2,141,180	\$ 2,084,250	\$ 2,241,694	\$ 2,670,756	\$ 3,125,879	\$ 2,670,756	\$ 3,125,879	\$ 2,670,756	\$ 3,125,879	\$ 3,125,879	DEVELOPMENT & IMPROVEMENT	\$ 3,332,442		
\$ 379,293	\$ 432,597	\$ 352,390	\$ 431,513	\$ 367,189	\$ 102,067	\$ 475,660	\$ 102,067	\$ 475,660	\$ 102,067	\$ 475,660	\$ 475,660		\$ 762,222		
												CONTINGENCY	\$ 100,000		
												TRANSFERS	\$ 578,887		
\$ 757,327	\$ 999,675	\$ 613,347	\$ 711,712	\$ 606,519	\$ 1,071,146	\$ 500,000	\$ 1,071,146	\$ 500,000	\$ 1,071,146	\$ 500,000	\$ 500,000	SHORT TERM LOAN REPAYMENT			
\$ 5,312,200	\$ 5,745,223	\$ 5,483,973	\$ 5,638,254	\$ 5,551,779	\$ 6,457,441	\$ 7,692,997	\$ 6,457,441	\$ 7,692,997	\$ 6,457,441	\$ 7,692,997	\$ 7,692,997	TOTAL - EXPENDITURES	\$ 7,701,508	\$ -	\$ -
FUND: RESERVE FOR EQUIPMENT & MAJOR MAINTENANCE															
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	EXPENDITURES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET	
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	CAPITAL OUTLAY MAINT & EQUIP	2020-21	2020-21	2020-21	
\$ -	\$ 53,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	OTHERS				
\$ -	\$ 53,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TOTAL - EXPENDITURES	\$ -	\$ -	\$ -	
FUND: SYSTEM DEVELOPMENT															
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	EXPENDITURES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET	
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	CAPITAL OUTLAY TRANSFERS	2020-21	2020-21	2020-21	
\$ 81	\$ 177,160	\$ 358,000	\$ 206,959	\$ 567,128	\$ 226,439	\$ 1,457,314	\$ 226,439	\$ 1,457,314	\$ 226,439	\$ 1,457,314	TOTAL - EXPENDITURES	\$ 1,877,500	\$ -	\$ -	
\$ 81	\$ 177,160	\$ 358,000	\$ 206,959	\$ 567,128	\$ 226,439	\$ 1,457,314	\$ 226,439	\$ 1,457,314	\$ 226,439	\$ 1,457,314	TOTAL - EXPENDITURES	\$ 1,877,500	\$ -	\$ -	

FUND: LOAN SERVICE FUND

EXPENDITURE SUMMARY

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	EXPENDITURES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	EXPENDITURES	2020-21	2020-21	2020-21
\$ 757,327	\$ 949,675	\$ 610,847	\$ 611,713	\$ 606,519	\$ 937,471	\$ 1,443,670	LOAN PRINCIPAL & LOANS	\$ 945,651		
							AO OF PROP & BLD			
							PURCHASE LAND			
							DEVELOPMENT OF GOLF COURSE	\$ 32,999		
							TOTAL - EXPENDITURES	\$ 978,650	\$ -	\$ -

FUND: DEBT SERVICE

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	EXPENDITURES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	BOND PRINCIPAL POOL	2020-21	2020-21	2020-21
		\$ 420,000	\$ 495,000	\$ 535,000		\$ 620,000	BOND INTEREST POOL			
		\$ 782,990	\$ 742,979	\$ 723,138		\$ 679,775	LOAN REPAYMENT	\$ 1,313,975		
							ENDING BAL	\$ 77,534		
							TOTAL - EXPENDITURES	\$ 1,391,509	\$ -	\$ -

FUND: CAPITAL PROJECTS

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	EXPENDITURES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	EXPENDITURES	2020-21	2020-21	2020-21
		\$ 852,542	\$ 7,753,907	\$ 13,952,349	\$ 6,143,135	\$ 750,000	CAPITAL OULAY POOL			
		\$ 852,542	\$ 7,753,907	\$ 13,952,349	\$ 6,143,135	\$ 750,000	TOTAL EXPENDITURES	\$ -	\$ -	\$ -

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	EXPENDITURES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	GRAND TOTAL-EXPENDITURES	2020-21	2020-21	2020-21
\$ 6,069,608	\$ 6,925,614	\$ 8,508,352	\$ 15,448,812	\$ 21,935,913	\$ 15,041,243	\$ 12,767,059		\$ 11,949,167	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: ADMINISTRATIVE

ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED
2017-18	2018-19	2019-20	2/29/2019-20	2019-20	2020-21	2020-21	2020-21

106,138	109,238	114,906	75,249	113,650	114,900		
49,529	51,164	54,888	35,900	54,191	57,209		
39,323	46,339	49,786	32,477	49,069	51,891		
24,433	34,510	37,151	23,189	34,969	38,722		
35					36,878		

7,357	17,090	11,934	6,714	10,878	92,352		
-------	--------	--------	-------	--------	--------	--	--

Part-time & Temp Salaries
 Clerk/Typist/Cashier
 Overtime
 Full Time
 Part Time & Temp

17,351	19,763	20,553	13,277	20,553	29,985		
2,269	2,483	2,687	1,342	2,182	3,920		
14,760	17,574	20,796	11,544	18,399	24,268		
54,534	71,947	70,831	48,598	72,805	88,688		
2,043	372	370	299	462	723		

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

317,772	370,480	383,902	248,589	377,158	539,536		
4.21	4.21	4.5			7.7		

TOTAL - PERSONNEL SERVICES
 FTE TOTALS

FUND: GENERAL						DEPARTMENT: ADMINISTRATIVE			PROPOSED		
ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
2017-18	2018-19	2019-20	2/29/2019-20	2019-20	MATERIAL & SERVICES	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21
\$ 11,205	\$ 7,262	\$ 11,600	\$ 3,611	\$ 6,650	<u>Supplies</u>	\$ 11,600					
\$ 1,208	\$ 111	\$ 1,500	\$ 268	\$ 1,300	Office	\$ 1,500					
\$ 9,314	\$ 3,757	\$ 9,300	\$ 186	\$ 7,000	Postage	\$ 9,300					
\$ 7	\$ 125	\$ 250	\$ 656	\$ 2,000	Program	\$ 1,000					
					Promotional						
					<u>Printing/Advertising/Publicity</u>						
\$ 910	\$ 361	\$ 1,000	\$ (170)	\$ 900	Classified Ads	\$ 1,000					
\$ 734	\$ 163	\$ 2,000	\$ -	\$ 1,000	Brochure	\$ 2,000					
\$ 92	\$ -	\$ 1,000	\$ 87	\$ 900	Flyers, Schedules, Misc	\$ 1,000					
\$ -	\$ 205	\$ 1,000	\$ 124	\$ 500	Publicity	\$ 1,000					
					<u>Dues/Meetings/Training/Travel/Exp</u>						
\$ 6,836	\$ 10,027	\$ 7,040	\$ -	\$ 360	Director Fees	\$ 360					
\$ 3,281	\$ 6,253	\$ 5,500	\$ 7,264	\$ 8,000	Prof Dues/Fees/Magazines/Books	\$ 9,000					
\$ 468	\$ 1,353	\$ 1,000	\$ 3,913	\$ 5,500	Conferences & Workshops	\$ 5,500					
\$ 4,289	\$ 5,672	\$ 7,750	\$ 709	\$ 1,000	Staff Mileage	\$ 1,000					
			\$ 2,788	\$ 7,000	Staff Expense	\$ 7,750					
					<u>Utilities</u>						
\$ 3,983	\$ 3,935	\$ 4,500	\$ 2,544	\$ 4,000	Telephone	\$ 4,500					
\$ 2,742	\$ 3,553	\$ 6,000	\$ 4,618	\$ 7,000	Fees	\$ 7,000					
		\$ 960	\$ 916	\$ 1,377	Internet & Communication Tech	\$ 2,194					

FUND: GENERAL

DEPARTMENT: ADMINISTRATIVE

ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED		PROPOSED	APPROVED	ADOPTED
2017-18	2018-19	2019-20	2/29/2019-20	2019-20		BUDGET	BUDGET	BUDGET
						2020-21	2020-21	2020-21
					<u>MATERIAL & SERVICES</u>			
					<u>Maintenance & Repairs</u>			
					Buildings	\$ 500		
					Equipment	500		
					<u>Professional & Contract Services</u>			
					Legal	\$ 50,000		
					Audit	27,500		
					Program Contracts	15,000		
					Insurance	11,000		
					Intrest	1,500		
					Equipment Maintenance Contracts	1,500		
					Consultant	32,000		
					Property Taxes	17,500		
					Elections	28,000		
					<u>Rentals/Leases</u>			
					Equipment	\$ 750		
					<u>Capital Outlay</u>			
					Equipment			
					Building & Structures			
\$ 105,719	\$ 114,312	\$ 245,510	\$ 78,626	\$ 159,742	TOTAL - MATERIAL & SUPPLIES	\$ 251,454	\$ -	\$ -
\$ 423,491	\$ 484,792	\$ 629,412	\$ 327,215	\$ 536,900	GRAND TOTAL ADMINISTRATIVE	\$ 790,990	\$ -	\$ -

FUND: GENERAL
DEPARTMENT: PARKS

ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	PERSONNEL SERVICES	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
\$ 73,081	\$ 88,871	\$ 40,548	\$ 27,716	\$ 41,228	<u>Regular Salaries</u>	\$ 76,072		
\$ 37,360	\$ 46,199	\$ 66,717	\$ -	\$ -	Basic Service Supervisor	\$ 69,538		
\$ -	\$ 23,829	\$ 52,275	\$ 26,251	\$ 39,907	Park Director	\$ 42,691		
\$ 40,555	\$ 42,791	\$ 45,157	\$ 29,182	\$ 44,230	Buildings Coordinator	\$ 47,066		
\$ 50,751	\$ -	\$ 26,403	\$ 17,058	\$ 26,092	Grounds Coordinator	\$ 28,895		
			\$ 17,314	\$ 26,106	Grounds Technician	\$ 28,895		
					Building Technician	\$ 24,960		
					IT System Technician			
					Part-time & Temp Salaries:			
\$ 44,955	\$ 59,268	\$ 106,208	\$ 42,963	\$ 100,000	Park Laborer	\$ 129,000		
					<u>Overtime</u>			
					Full Time			
					Part Time & Temp			
					<u>Payroll Taxes & Fringes</u>			
\$ 18,858	\$ 19,937	\$ 25,805	\$ 12,277	\$ 24,000	Social Security	\$ 34,205		
\$ 2,467	\$ 2,510	\$ 3,373	\$ 1,255	\$ 3,000	Unemployment	\$ 4,472		
\$ 16,116	\$ 14,064	\$ 18,720	\$ 4,552	\$ 15,000	Retirement	\$ 25,768		
\$ 86,955	\$ 62,858	\$ 101,296	\$ 45,810	\$ 70,000	Health Insurance	\$ 119,740		
\$ 9,119	\$ 5,470	\$ 7,673	\$ 4,275	\$ 7,050	Workers Compensation	\$ 15,107		
\$ 380,217	\$ 365,797	\$ 494,175	\$ 228,653	\$ 396,613	TOTAL - PERSONNEL SERVICES	\$ 646,409	\$ -	\$ -
\$ 6,0700	\$ 6,0700	\$ 8,76			<u>FTE TOTALS</u>	\$ 11.93		

FUND: GENERAL
DEPARTMENT: PARKS

ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	MATERIAL & SERVICES	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
\$ 1,801	\$ 2,948	\$ 2,200	\$ 2,334	\$ 3,000	Supplies	\$ 2,174		
\$ 1,264	\$ 354	\$ 1,000	\$ 198	\$ 250	Office	\$ 1,048		
\$ 2,298	\$ 5,299	\$ 4,100	\$ 2,762	\$ 4,100	Postage	\$ 8,040		
\$ 2,426	\$ 1,488	\$ 2,500	\$ 5,936	\$ 8,900	Program	\$ 5,020		
\$ 18,454	\$ 25,719	\$ 20,900	\$ 13,138	\$ 20,900	Small Tools	\$ 22,500		
\$ 2,850	\$ 9,990	\$ 8,640	\$ 4,668	\$ 8,640	Janitorial	\$ 51,608		
\$ 9,603	\$ 15,171	\$ 11,000	\$ 8,150	\$ 12,225	Chemical & Agricultural	\$ 11,564		
					Gas & Oil			
					Snacks & Food			
					Uniforms			
					Printing/Advertising/Publicity			
\$ 25	\$ -	\$ -	\$ -	\$ -	Classified Ads	\$ -		
\$ 807	\$ -	\$ -	\$ -	\$ -	Brochure	\$ -		
\$ 92	\$ 898	\$ 2,500	\$ 289	\$ 750	Flyers, Schedules, Misc	\$ 2,600		
					Dues/Meetings/Training/Travel/Exp			
\$ 5,234	\$ 5,573	\$ 4,845	\$ 309	\$ 1,000	Prof Dues/Fees/Mgs/Bks	\$ 4,825		
\$ 1,600	\$ 1,203	\$ 3,750	\$ 2,016	\$ 3,100	Conferences & Workshops	\$ 3,750		
\$ 883	\$ 410	\$ -	\$ 21	\$ 100	Staff Mileage	\$ 100		
\$ 1,286	\$ 1,746	\$ 250	\$ 344	\$ 500	Staff Expense	\$ 260		
					Utilities			
\$ 78,720	\$ 64,949	\$ 65,000	\$ 38,725	\$ 62,000	Electric	\$ 75,050		
\$ 22,319	\$ 23,163	\$ 29,000	\$ 11,607	\$ 27,000	Natural Gas	\$ 49,000		
\$ 150,906	\$ 189,503	\$ 180,000	\$ 104,592	\$ 156,000	Water & Sewer	\$ 213,500		
\$ 4,926	\$ 4,340	\$ 3,730	\$ 2,871	\$ 3,910	Telephone	\$ 4,980		
\$ 816	\$ 1,619	\$ 1,000	\$ 3,459	\$ 5,187	Computer & Cable/INTERNET & CO	\$ 7,155		
					INTERNET & Communications	\$ 997		
\$ 12,743	\$ 24,041	\$ 14,000	\$ 3,369	\$ 8,000	Garbage	\$ 14,000		

FUND: GENERAL
DEPARTMENT: PARKS

ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	MATERIAL & SERVICES	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
\$ 13,322	\$ 27,821	\$ 24,840	\$ 30,869	\$ 45,869	Maintenance & Repairs	\$ 36,149		
\$ 4,936	\$ 8,174	\$ 12,360	\$ 4,525	\$ 10,000	Buildings	\$ 20,400		
\$ 51,087	\$ 44,589	\$ 47,690	\$ 19,465	\$ 32,629	Structures	\$ 49,120		
\$ 20,231	\$ 25,850	\$ 34,677	\$ 29,161	\$ 34,677	Equipment	\$ 37,736		
					Grounds			
					Vehicles			
					Professional & Contract Services			
\$ 153,818	\$ 228,596	\$ 255,000	\$ 202,260	\$ 302,081	Program Contracts	\$ 349,828		
\$ 25,276	\$ 33,081	\$ 31,000	\$ 36,833	\$ 36,813	Insurance	\$ 37,670		
\$-	\$-				Equipment Maintenance Contracts			
\$-					Consultant			
	\$ 58		\$ 300	\$ 300	Refunds			
					Rentals/Leases			
3,397	65	5,000	791	1,500	Equipment	\$ 5,000		
\$ 17,113	\$ 18,896	\$ 19,600	\$ 35,969	\$ 53,954	Buildings & Structures	\$ 5,000		
					Capital Outlay			
					Equipment			
					Building & Structures			
\$ 608,233	\$ 765,544	\$ 784,582	\$ 564,961	\$ 843,385	TOTAL - MATERIAL & SUPPLIES	\$ 1,019,074	\$ -	\$ -
\$ 988,450	\$ 1,131,341	\$ 1,278,757	\$ 793,614	\$ 1,239,998	GRAND TOTAL PARKS	\$ 1,665,483	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: AQUATICS

ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED
2017-18	2018-19	2019-20	2/29/2019-20	2019-20	BUDGET	BUDGET	BUDGET

PERSONNEL SERVICES

\$ 3,585	\$ 17,209	\$ 18,390	\$ 12,032	\$ 18,165	\$ 19,166		
\$ 40,501	\$ 42,098	\$ 45,157	\$ 29,204	\$ 44,252	\$ 47,066		
\$ 3,920	\$ 34,511	\$ 37,151	\$ 24,127	\$ 36,491	\$ 38,722		
\$ 28,366	\$ 30,127	\$ 32,092	\$ 21,615	\$ 21,615	\$ -		
\$ 14,094	\$ 18,761	\$ 23,868	\$ 16,342	\$ 27,910	\$ -		

Regular Salaries

Special Service Supervisor
 Aquatic Coordinator
 Aquatic Specialist
 Secretary II
 Secretary I

Part-time & Temp Salaries

\$ 159,262	\$ 297,788	\$ 356,865	\$ 231,515	\$ 348,360	\$ 36,039		
\$ 5,641	\$ 1,143	\$ 42,154	\$ 726	\$ 1,500	\$ 250,900		

Head Guard
 Guards, Instructors
 Coaches
 Fitness Staff
 Overtime
 Full Time
 Part Time & Temp

Payroll Taxes & Fines

\$ 19,413	\$ 33,697	\$ 42,510	\$ 25,674	\$ 38,514	\$ 32,284		
\$ 2,564	\$ 4,280	\$ 5,557	\$ 2,616	\$ 4,400	\$ 4,220		
\$ 7,237	\$ 10,939	\$ 12,690	\$ 8,317	\$ 11,960	\$ 8,502		
\$ 53,699	\$ 73,096	\$ 77,467	\$ 44,911	\$ 67,367	\$ 50,652		
\$ 7,298	\$ 8,278	\$ 11,346	\$ 7,169	\$ 11,346	\$ 14,259		

\$ 345,580	\$ 571,927	\$ 705,247	\$ 424,248	\$ 631,880	\$ 531,920	\$ -	\$ -
10.3900	10.3900	19.26			13.23		

TOTAL - PERSONNEL SERVICES
 FTE TOTALS

FUND: GENERAL						DEPARTMENT: AQUATICS			PROPOSED BUDGET		
ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
2017-18	2018-19	2019-20	2/29/2019-20	2019-20		2020-21	2020-21	2020-21	2020-21	2020-21	
\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 469	\$ -	\$ -	\$ -	\$ -	<u>Maintenance & Repairs</u>	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ 2,574	\$ -	\$ -	\$ -	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	Structures	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	Grounds	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	<u>Professional & Contract Services</u>	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 20,021	\$ 9,258	\$ 22,000	\$ 8,847	\$ 10,000	Program Contracts	\$ 22,000	\$ -	\$ -	\$ -	\$ -	
\$ 26,528	\$ 46,583	\$ 33,766	\$ 37,820	\$ 37,820	Insurance	\$ 33,766	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	Equipment Maintenance Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	FEEES	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 109	\$ 181	\$ 450	\$ 167	\$ 450	Refunds	\$ -	\$ 450	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	<u>Rentals/Leases</u>	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	Buildings & Structures	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	<u>Capital Outlay</u>	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	Building & Structures	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 292,504	\$ 496,601	\$ 358,901	\$ 338,818	\$ 499,252	TOTAL - MATERIAL & SUPPLIES	\$ 511,915	\$ -	\$ -	\$ -	\$ -	
\$ 638,084	\$ 1,068,528	\$ 1,064,148	\$ 763,066	\$ 1,131,132	<u>GRAND TOTAL AQUATICS</u>	\$ 1,043,835	\$ -	\$ -	\$ -	\$ -	

FUND: GENERAL

DEPARTMENT: ADULT SPORTS

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
PERSONNEL SERVICES								
Regular Salaries								
Special Services Supervisor	\$ 8,895	\$ 3,177	\$ 3,678	\$ 2,221	\$ 3,363	\$ 3,833		
Adult Sports Coordinator	\$ 7,643	\$ 6,890	\$ 10,752	\$ 4,354	\$ 9,250	\$ 7,060		
Secretary								
<u>Part-time & Temp Salaries</u>								
Facility Leaders	\$ 3,404	\$ 2,005	\$ 3,917	\$ 761	\$ 3,000	\$ 1,200		
Secretary								
Overtime								
Full Time								
Part Time & Temp								
<u>Payroll Taxes & Fringes</u>								
Social Security	\$ 1,510	\$ 923	\$ 1,404	\$ 559	\$ 1,300	\$ 926		
Unemployment	\$ 197	\$ 113	\$ 184	\$ 53	\$ 160	\$ 121		
Retirement	\$ 1,097	\$ 736	\$ 1,169	\$ 526	\$ 950	\$ 883		
Health Insurance	\$ 4,679	\$ 4,435	\$ 7,668	\$ 3,587	\$ 5,819	\$ 5,347		
Workers Compensation	\$ 670	\$ 269	\$ 416	\$ 185	\$ 400	\$ 409		
TOTAL - PERSONNEL SERVICES	\$ 28,095	\$ 18,548	\$ 29,188	\$ 12,246	\$ 24,242	\$ 19,779	\$ -	\$ -
FTE TOTALS	0.46	0.46	0.46			0.25		

FUND: GENERAL

DEPARTMENT: ADULT SPORTS

ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED
2017-18	2018-19	2019-20	2/29/2019-20	2019-20	BUDGET	BUDGET	BUDGET
					2020-21	2020-21	2020-21

\$	1,370	\$	1,229	\$	1,600	\$	1,600
\$	640	\$	85	\$	175	\$	175
\$	2,565	\$	7,629	\$	3,000	\$	9,920

Supplies
Office 2,021
Postage 50
Program 3,750

\$	25	\$	-	\$	-	\$	-
\$	808	\$	167	\$	500	\$	100
\$	157	\$	106	\$	300	\$	500
							300

Printing/Advertising/Publicity
Classified Ads -
Brochure 200
Flyers, Schedules, Misc 200

\$	860	\$	816	\$	400	\$	400
\$	-	\$	27.00	\$	-	\$	-
\$	-	\$	-	\$	200	\$	-
\$	334	\$	231	\$	250	\$	250

Dues/Meetings/Training/Travel/Exp
Prof Dues/Fees/Magazines/Books 248
Conferences & Workshops -
Staff Mileage 50
Staff Expense 100

\$	4,498	\$	791	\$	4,000	\$	4,000
\$	389	\$	612	\$	750	\$	750
\$	949	\$	1,020	\$	750	\$	750
							1,120

Utilities
Electricity 1,000
Telephone 579
Computer & Cable 950
Internet and Communications 150

FUND: GENERAL

DEPARTMENT: ADULT SPORTS

ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
-------------------	-------------------	--------------------	------------------------	----------------------	-------------------------------	-------------------------------	------------------------------

MATERIAL & SERVICES

Maintenance & Repairs
Equipment

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

Professional & Contract Services

\$ 5,425	\$ 21,184	\$ 8,705	\$ 7,458	\$ 8,705	\$ 15,400		
\$ 3,048	\$ 3,462	\$ 3,900	\$ 4,140	\$ 4,300	\$ 4,300		
\$ 310	\$ -	\$ 850	\$ -	\$ 600	\$ 500		

Rentals/Leases

\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ 200		
--------	--------	------	------	------	--------	--	--

Equipment

Buildings & Structures
Capital Outlay
Equipment
Building & Structures

\$ 21,378	\$ 37,359	\$ 25,780	\$ 18,080	\$ 22,903	\$ 40,465	\$ -	\$ -
\$ 49,473	\$ 55,907	\$ 54,968	\$ 30,326	\$ 47,145	\$ 60,244	\$ -	\$ -
				GRAND TOTAL ADULT SPORTS			

FUND: GENERAL

DEPARTMENT: YOUTH SPORTS

ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED		PROPOSED	APPROVED	ADOPTED
2017-18	2018-19	2019-20	2/29/2019-20	2019-20		BUDGET	BUDGET	BUDGET
						2020-21	2020-21	2020-21
\$ 31,350	\$ 13,501	\$ 14,711	\$ 9,439	\$ 14,249	<u>Regular Salaries</u>	\$ 15,333		
\$ 20,386	\$ 31,215	\$ 32,254	\$ 23,696	\$ 36,512	Special Services Supervisor	\$ 40,006		
					Sports Coordinator			
					Secretary			
\$ 38,870	\$ 18,192	\$ 36,593	\$ 10,736	\$ 35,000	<u>Part-time & Temp Salaries</u>	\$ 42,000		
					Facility Leaders			
					<u>Overtime</u>			
					Full Time			
					Part Time & Temp			
					<u>Payroll Taxes & Fringes</u>			
\$ 6,899	\$ 4,811	\$ 6,392	\$ 3,354	\$ 5,795	Social Security	\$ 7,447		
\$ 903	\$ 610	\$ 836	\$ 338	\$ 670	Unemployment	\$ 974		
\$ 3,922	\$ 3,294	\$ 3,805	\$ 2,651	\$ 3,979	Retirement	\$ 4,483		
\$ 17,091	\$ 21,527	\$ 24,152	\$ 18,529	\$ 27,797	Health Insurance	\$ 28,300		
\$ 3,304	\$ 1,395	\$ 1,889	\$ 1,183	\$ 1,775	Workers Compensation	\$ 3,289		
\$ 122,725	\$ 94,545	\$ 120,632	\$ 69,926	\$ 125,777	TOTAL - PERSONNEL SERVICES	\$ 141,832	\$ -	\$ -
2.5800	2.5800	2.48			FTE TOTALS	2.73		

FUND: GENERAL

DEPARTMENT: YOUTH SPORTS

ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	MATERIAL & SERVICES	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
-------------------	-------------------	--------------------	------------------------	----------------------	---------------------	-------------------------------	-------------------------------	------------------------------

\$ 2,350	\$ 2,507	\$ 3,200	\$ 2,297	\$ 3,000	Supplies	\$ 3,200		
\$ 710	\$ 218	\$ 175	\$ 107	\$ 175	Office	\$ 175		
\$ 49,973	\$ 93,037	\$ 75,000	\$ 69,925	\$ 75,000	Postage	\$ 84,800		
					Program			
					Small Tools			
					Janitorial			
\$ 26	\$ -	\$ 400	\$ -	\$ 100	Gas & Oil	\$ 400		

\$ 25	\$ -	\$ 100	\$ -	\$ 50	Printing/Advertising/Publicity	\$ 100		
\$ 807	\$ 167	\$ 800	\$ -	\$ 500	Classified Ads	\$ 800		
\$ 157	\$ 106	\$ 1,000	\$ 489	\$ 750	Brochure	\$ 1,000		
					Fliers, Schedules, Misc			

\$ 2,344	\$ 1,042	\$ 1,080	\$ 215	\$ 1,000	Dues/Meetings/Training/Travel/Exp	\$ 1,080		
\$ 20	\$ 174	\$ 100	\$ 200	\$ 400	Prof Dues/Fees/Magazines/Books	\$ 200		
\$ 500	\$ 458	\$ 400	\$ 278	\$ 350	Conferences & Workshops	\$ 600		
\$ 1,487	\$ 595	\$ 500	\$ 198	\$ 400	Staff Mileage	\$ 1,000		
					Staff Expense			

\$ 443	\$ 2,450	\$ 2,000	\$ 2,834	\$ 3,750	Utilities	\$ 2,500		
\$ 1,314	\$ 1,004	\$ 1,000	\$ 655	\$ 1,000	Electric	\$ 1,500		
\$ 7,527	\$ 7,265	\$ 8,000	\$ 4,791	\$ 8,000	Telephone	\$ 8,000		
	\$ 26		\$ -	\$ -	Computer & Cable			
			\$ 450	\$ 600	Water			
					Internet and Communications	\$ 1,120		

FUND: GENERAL
DEPARTMENT: YOUTH SPORTS

ACTUAL 2017-18 ACTUAL 2018-19 ADOPTED 2019-20 ACTUAL 2/29/2019-20 ESTIMATED 2019-20

MATERIAL & SERVICES

PROPOSED BUDGET 2020-21 APPROVED BUDGET 2020-21 ADOPTED BUDGET 2020-21

\$- \$ - \$ 300 \$ 162 \$ 162 Maintenance & Repairs \$ 1,000

Professional & Contract Services

\$ 79,913 \$ 51,369 \$ 60,000 \$ 53,865 \$ 70,000 \$ 74,800
 \$ 3,386 \$ 4,316 \$ 5,000 \$ 5,091 \$ 5,091 \$ 5,500
 \$ 1,198 \$ 160 \$ 1,000 \$ 260 \$ 500 \$ 1,000
 \$ 521 \$ - \$ 5,000 \$ - \$ 1,000 \$ 5,000
Equipment
 Buildings & Structures

Capital Outlay
Equipment
Building & Structures

\$ 152,701 \$ 164,894 \$ 165,055 \$ 141,817 \$ 171,828 \$ 193,775
 \$ 275,426 \$ 259,439 \$ 285,687 \$ 211,743 \$ 297,605 \$ 335,607
GRAND TOTAL YOUTH SPORTS - - - - -

FUND: GENERAL

DEPARTMENT: CLASSES/SPECIAL ACTIV.

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
PERSONNEL SERVICES								
Regular Salaries	11,732	7,147	7,355	4,997	7,543	7,667		
Special Services Supervisor	20,230	19,664	23,708	15,382	22,964	23,533		
Recreation Coordinator								
Secretary								
Part-time & Temp Salaries								
Instructors	23,473	24,340	46,058	12,138	25,000	30,027		
Secretary								
Overtime								
Full Time								
Part Time & Temp								
Payroll Taxes & Fringes								
Social Security	4,246	3,880	5,900	2,488	4,200	4,684		
Unemployment	556	494	772	250	500	613		
Retirement	2,500	1,990	2,517	1,631	2,443	2,528		
Health Insurance	22,530	12,784	15,582	11,219	16,603	16,372		
Workers Compensation	2,000	951	1,744	751	1,160	2,069		
TOTAL - PERSONNEL SERVICES	87,267	71,250	103,636	48,856	80,413	87,493		
FTE TOTALS	1.7500	1.7500	2.52			1.51		

FUND: GENERAL
DEPARTMENT: CLASSES/SPECIAL ACTIV.

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
MATERIAL & SERVICES								
<u>Professional & Contract Services</u>								
Program Contracts	\$ 19,692	\$ 15,519	\$ 20,000	\$ 4,204	\$ 10,000	\$ 20,000	-	-
Insurance	\$ 4,964	\$ 4,658	\$ 5,000	\$ 5,440	\$ 5,440	\$ 5,000	-	-
Equipment Maintenance Contracts								
Refunds	\$ 30	\$ -	\$ 150	\$ (30)	\$ 150	\$ 150	-	-
Senior Trips								
Contracts-Admission								
<u>Rentals/Leases</u>								
Equipment								
Buildings & Structures								
<u>Capital Outlay</u>								
Equipment								
Building & Structures								
TOTAL - MATERIAL & SUPPLIES	\$ 42,084	\$ 32,533	\$ 43,250	\$ 19,776	\$ 32,565	\$ 44,069	\$ -	\$ -
GRAND TTL CLASSES/SP EVNTS	\$ 129,351	\$ 103,783	\$ 146,886	\$ 68,632	\$ 112,978	\$ 131,562	\$ -	\$ -

FUND: GENERAL
DEPARTMENT: PLAYGROUND/CNTRS

ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	PERSONNEL SERVICES	PROPOSED 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
\$ 13,026	\$ 7,147	\$ 7,355	\$ 4,997	\$ 7,545	Regular Salaries	\$ 7,667		
\$ 40,161	\$ 22,804	\$ 11,853	\$ 6,890	\$ 10,623	Special Services Supervisor	\$ 11,767		
	\$ 10,970	\$ 23,868	\$ 12,543	\$ 21,030	Recreation Coordinator	\$ 27,519		
			\$ 480	-	Care Technician			
					Special Service Technician			
					Secretary			
\$ 257,508	\$ 233,893	\$ 239,700	\$ 185,776	\$ 284,172	<u>Part-time & Temp Salaries</u>	\$ 355,800		
					Care Staff			
					Secretary			
					<u>Overtime</u>			
					Full Time			
					Part Time & Temp			
					<u>Payroll Taxes & Fringes</u>			
\$ 23,486	\$ 21,176	\$ 21,633	\$ 16,105	\$ 24,765	Social Security	\$ 30,811		
\$ 3,107	\$ 2,692	\$ 2,828	\$ 1,635	\$ 2,450	Unemployment	\$ 4,028		
\$ 5,059	\$ 3,016	\$ 3,490	\$ 977	\$ 1,481	Retirement	\$ 3,804		
\$ 27,726	\$ 10,866	\$ 35,550	\$ 21,840	\$ 34,000	Health Insurance	\$ 37,439		
\$ 4,459	\$ 2,411	\$ 5,745	\$ 2,298	\$ 3,450	Workers Compensation	\$ 5,406		
\$ 374,532	\$ 314,975	\$ 352,022	\$ 253,541	\$ 389,516	TOTAL - PERSONNEL SERVICES	\$ 484,241	\$ -	\$ -
12.7	12.7	13.18			<u>FTE TOTALS</u>	15.01		

FUND: GENERAL

DEPARTMENT: PLAYGROUND/CNTRS

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
	\$ 1,851	\$ 3,075	\$ 2,000	\$ 1,362	\$ 2,000	\$ 3,000		
	\$ 850	\$ 1,642	\$ 2,200	\$ (1,504)	\$ 2,000	\$ 900		
	\$ 33,101	\$ 29,942	\$ 30,000	\$ 10,780	\$ 20,000	\$ 25,000		
	\$ 60	\$ -	\$ 300	\$ -	\$ 250	\$ 300		
		\$ 5,253	\$ 6,000	\$ 12,030	\$ 15,000	\$ 14,000		
			\$ 4,000			\$ 4,000		
	\$ 25	\$ -	\$ 100	\$ -	\$ 50	\$ 150		
	\$ 1,928	\$ 1,394	\$ 2,000	\$ 1,911	\$ 2,750	\$ 3,200		
	\$ 92	\$ -	\$ 400	\$ 67	\$ 250	\$ 400		
	\$ 987	\$ 940	\$ 400	\$ 340	\$ 850	\$ 815		
	\$ 433	\$ 381	\$ 600	\$ -	\$ 100	\$ 700		
	\$ 66	\$ -	\$ 100	\$ -	\$ 75	\$ 100		
	\$ 781	\$ 1,165	\$ 2,000	\$ 336	\$ 900	\$ 2,000		
	\$ 4,357	\$ 4,072	\$ 5,000	\$ 2,822	\$ 4,800	\$ 5,200		
	\$ 16,562	\$ 17,596	\$ 10,000	\$ 12,729	\$ 17,000	\$ 15,000		
				\$ 526	\$ 750	\$ 1,252		

MATERIAL & SERVICES

Supplies

- Office
- Postage
- Program
- Gas & Oil
- Snacks & Food
- Summer Playground Supplies
- Printing/Advertising/Publicity

- Classified Ads
- Brochure
- Flyers, Schedules, Misc

Dues/Meetings/Training/Travel/Exp

- Prof Dues/Fees/Magazines/Books
- Conferences & Workshops
- Staff Mileage
- Staff Expense

Utilities

- Telephone
- Computer & Cable
- Internet & Communications

FUND: GENERAL

DEPARTMENT: PLAYGROUND/CNTRS

ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	MATERIAL & SERVICES	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
-------------------	-------------------	--------------------	------------------------	----------------------	---------------------	-------------------------------	-------------------------------	------------------------------

Maintenance & Repairs
Equipment

Professional & Contract Services

Program Contracts

Insurance

Equipment Maintenance Contracts

Refunds

Contracts & Admission

Rentals/Leases

Equipment
Buildings & Structures

Capital Outlay

Equipment

Building & Structures

\$ 2,434	\$ 6,430	\$ 7,000	\$ 290	\$ 2,000		\$ 5,000		
\$ 2,758	\$ 3,002	\$ 3,000	\$ 3,785	\$ 3,785		\$ 4,000		
\$ 488	\$ 7,605	\$ 4,000	\$ 523	\$ 1,000		\$ 3,000		
\$ 10,707	\$ 13,115	\$ 14,000	\$ 10,163	\$ 14,000		\$ 14,000		
\$ 6,705	\$ -	\$ 5,000	\$ -	\$ -		\$ 5,000		
\$ 84,185	\$ 95,612	\$ 98,100	\$ 56,160	\$ 87,560	TOTAL - MATERIAL & SUPPLIES	\$ 107,017	\$ -	\$ -
\$ 458,717	\$ 410,587	\$ 450,122	\$ 309,701	\$ 477,076	<u>GRAND TTL PLAYGRD/CENTERS</u>	\$ 591,258	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: COM CNTRS/SCT BLD

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
PERSONNEL SERVICES								
Regular Salaries								
Special Services Supervisor	\$ 716	\$ -	\$ 3,678	\$ 8,196	\$ 13,060	\$ 3,833		
Recreation Coordinator	\$ 27,528	\$ 16,807	\$ 11,853	\$ 20,496	\$ 30,197	\$ 11,766		
Senior Center Specialist		\$ 28,498	\$ 30,564	\$ -	\$ -	\$ 31,856		
Secretary								
<u>Part-time & Temp Salaries</u>	\$ 106	\$ 693	\$ 11,404	\$ 192	\$ 192	\$ 10,200		
Building Leaders								
Overtime								
Full Time								
Part Time & Temp								
<u>Payroll Taxes & Fringes</u>								
Social Security	\$ 2,160	\$ 3,519	\$ 4,399	\$ 2,210	\$ 3,324	\$ 4,411		
Unemployment	\$ 283	\$ 443	\$ 575	\$ 224	\$ 336	\$ 577		
Retirement	\$ 2,142	\$ 3,556	\$ 3,734	\$ 2,296	\$ 3,376	\$ 3,844		
Health Insurance	\$ 9,009	\$ 17,279	\$ 17,044	\$ 11,598	\$ 17,397	\$ 17,927		
Workers Compensation	\$ 647	\$ 599	\$ 961	\$ 441	\$ 680	\$ 1,164		
TOTAL - PERSONNEL SERVICES	\$ 42,591	\$ 71,394	\$ 84,212	\$ 45,653	\$ 68,562	\$ 85,578	\$ -	\$ -
<u>FTE TOTALS</u>	1.0100	1.0100	1.78			1.70		

FUND: GENERAL
DEPARTMENT: COM CNTRS/SCT BLD

ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	MATERIAL & SERVICES	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
\$ 1,216	\$ 215	\$ 1,500	\$ 494	\$ 1,000	Office	\$ 1,500		
\$ 633	\$ 517	\$ 500	\$ 59	\$ 300	Postage	\$ 400		
\$ 4,974	\$ 3,495	\$ 4,500	\$ 2,688	\$ 4,500	Program	\$ 5,000		
					Snacks & Food			
					Uniforms			
\$ 2,318	\$ 296	\$ 500	\$ 19	\$ 350	Gas and Oil	\$ 100		
					Printing/Advertising/Publicity			
\$ 449	\$ 188	\$ 450	\$ 137	\$ 450	Classified Ads	\$ 450		
\$ 2,335	\$ 1,589	\$ 2,400	\$ 609	\$ 2,400	Brochure	\$ 1,000		
\$ 92	\$ 40	\$ 400	\$ 68	\$ 400	Flyers, Schedules, Misc	\$ 250		
					Dues/Meetings/Training/Travel/Exp			
\$ 675	\$ 616	\$ 300	\$ 165	\$ 300	Prof Dues/Fees/Magazines/Books	\$ 740		
\$ 327	\$ 27	\$ 200	\$ -	\$ 200	Conferences & Workshops	\$ 600		
\$ 969	\$ 908	\$ 900	\$ 617	\$ 900	Staff Mileage	\$ 1,000		
\$ 305	\$ 296	\$ 400	\$ 74	\$ 250	Staff Expense	\$ 300		
					Utilities			
\$ 6,268	\$ 5,292	\$ 8,000	\$ 3,878	\$ 7,000	Electricity	\$ 8,000		
\$ 1,069	\$ 1,241	\$ 1,400	\$ 854	\$ 1,400	Natural Gas	\$ 1,400		
\$ 16,167	\$ 19,260	\$ 16,000	\$ 11,946	\$ 16,000	Water/Sewer	\$ 16,000		
\$ 2,026	\$ 1,537	\$ 1,900	\$ 1,063	\$ 1,900	Telephone	\$ 1,900		
\$ 3,435	\$ 3,162	\$ 3,000	\$ 1,419	\$ 3,660	Computer/Cable	\$ 3,660		
			\$ 526	\$ 3,660	Internet & Communications	\$ 1,175		

FUND: GENERAL

DEPARTMENT: COM CNTRS/SCT BLD

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ 200		
<u>Maintenance & Repairs</u>								
<u>Building</u>								
Equipment								
<u>Professional & Contract Services</u>								
Program Contracts	\$ 7,070	\$ 3,787	\$ 7,000	\$ 1,207	\$ 3,000	\$ 7,000		
Insurance	\$ 26,064	\$ 31,252	\$ 27,000	\$ 38,097	\$ 38,097	\$ 39,000		
<u>Equipment Maintenance Contracts</u>								
Senior Trips	\$ 1,353	\$ 334	\$ 5,000	\$ 100	\$ 2,000	\$ 5,000		
Refunds	\$ 450	\$ 2,550	\$ 3,000	\$ 2,436	\$ 3,000	\$ 4,000		
Contracts - Admissions			\$ 5,000			\$ -		
<u>Rentals/Leases</u>								
Equipment								
Buildings & Structures								
<u>Capital Outlay</u>								
Equipment								
Buildings & Structures								
TOTAL - MATERIAL & SUPPLIES	\$ 78,195	\$ 76,602	\$ 89,550	\$ 66,456	\$ 90,767	\$ 95,015	\$ -	\$ -
<u>GRAND TTL COMMUNITY CNTRS</u>	\$ 120,786	\$ 147,996	\$ 173,762	\$ 112,109	\$ 159,329	\$ 180,593	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: COMMUNITY SCHOOL

ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	MATERIAL & SERVICES	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
-------------------	-------------------	--------------------	------------------------	----------------------	---------------------	-------------------------------	-------------------------------	------------------------------

\$ 1,991	\$ 933	\$ 2,000	\$ 1,005	\$ 2,000	<u>Supplies</u>	\$ 2,000		
\$ 688	\$ 401	\$ 800	\$ 40	\$ 250	Office	\$ 400		
\$ 1,068	\$ 1,593	\$ 3,000	\$ 84	\$ 1,000	Postage	\$ 3,000		
		\$ 600		\$ 100	Program	\$ 500		
					Snacks & Food			

\$ 25	\$ -	\$ 100	\$ -	\$ 50	<u>Printing/Advertising/Publicity</u>	\$ 100		
\$ 1,060	\$ 501	\$ 1,000	\$ -	\$ 100	Classified Ads	\$ 50		
\$ 92		\$ 800	\$ 68	\$ 700	Brochure	\$ 250		
					Flyers, Schedules, Misc			

\$ 734	\$ 644	\$ 350	\$ 165	\$ 300	<u>Dues/Meetings/Training/Travel/Exp</u>	\$ 800		
\$ 31	\$ 27	\$ 275	\$ -	\$ 100	Prof Dues/Fees/Magazines/Books	\$ 275		
\$ 230	\$ -	\$ 150	\$ -	\$ 50	Conferences & Workshops	\$ 100		
	\$ 170	\$ 400	\$ 16	\$ 250	Staff Mileage	\$ 400		
					Staff Expense			

\$ -	\$ 417	\$ 500	\$ 185	\$ 310	<u>Utilities</u>	\$ 500		
\$ 970	\$ 744	\$ 1,000	\$ 402	\$ 1,000	Electric	\$ 1,000		
			\$ 526	\$ 600	Natural Gas	\$ 960		
					Water & Sewer			
					Telephone			
					Computer & Cable			
					Internet & Communications			

FUND: GENERAL

DEPARTMENT: COMMUNITY SCHOOL

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
MATERIAL & SERVICES								
Maintenance & Repairs								
Buildings	\$	236	\$	\$	-			
Equipment	\$		\$	\$	-			
Grounds	\$	12	\$	\$	-			
Professional & Contract Services								
Program Contracts	\$ 6,250	\$ 6,932	\$ 7,000	\$ 6,111	\$ 7,000	\$ 11,000		
Insurance	\$ 1,043	\$ 1,203	\$ 1,000	\$ 1,524	\$ 1,524	\$ 1,750		
Refunds			\$ 100	-	\$ 100	\$ 100		
Rentals/Leases								
Equipment								
Buildings & Structures								
Capital Outlay								
Equipment								
Building & Structures								
TOTAL - MATERIAL & SUPPLIES	\$ 14,182	\$ 13,813	\$ 19,075	\$ 10,126	\$ 15,434	\$ 23,185	\$ -	\$ -
GRAND TTL COMM SCHOOLS	\$ 22,407	\$ 35,209	\$ 61,184	\$ 21,753	\$ 37,725	\$ 62,881	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: GOLF MAINTENANCE

ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	PERSONNEL SERVICES Regular Salaries	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
-------------------	-------------------	--------------------	------------------------	----------------------	--	-------------------------------	-------------------------------	------------------------------

\$ 72,895	\$ 36,867	\$ 40,547	\$ 26,758	\$ 46,003	Basic Service Supervisor	\$ 8,452		
\$ 38,136	\$ 46,125	\$ 49,786	\$ 26,678	\$ 36,598	Golf Course Maint Director	\$ 54,485		
\$ 37,174	\$ 40,052	\$ 43,007	\$ 29,459	\$ 44,739	Golf Mechanic Specialist	\$ 47,066		
\$ 23,915	\$ 24,729	\$ 30,564	\$ 23,099	\$ 33,961	Technician	\$ 35,122		
\$ 59,036	\$ 62,146		\$ 43,120	\$ 65,356	Golf/Park Landscape	\$ -		

\$ 115,865	\$ 116,481	\$ 143,659	\$ 97,689	\$ 143,659	Part-time & Temp Salaries	\$ 133,000		
					Part-time Help			

Overtime
Full Time
Part Time & Temp

Payroll Taxes & Fringes								
\$ 26,540	\$ 24,982	\$ 23,529	\$ 18,881	\$ 28,330	Social Security	\$ 21,277		
\$ 3,473	\$ 3,169	\$ 3,077	\$ 2,054	\$ 3,077	Unemployment	\$ 2,782		
\$ 13,605	\$ 11,866	\$ 13,277	\$ 7,070	\$ 10,605	Retirement	\$ 11,756		
\$ 97,845	\$ 99,579	\$ 89,628	\$ 58,634	\$ 89,142	Health Insurance	\$ 84,046		
\$ 5,849	\$ 3,407	\$ 5,006	\$ 3,181	\$ 4,773	Workers Compensation	\$ 9,398		

\$ 494,333	\$ 469,403	\$ 442,080	\$ 336,623	\$ 506,243	TOTAL - PERSONNEL SERVICES	\$ 407,384	\$ -	\$ -
\$ 10,0700	\$ 10,0700	\$ 9,52			FTE TOTALS	\$ 8.35		

FUND: GENERAL
 DEPARTMENT: GOLF MAINTENANCE
 ACTUAL 2017-18 ACTUAL 2018-19 ADOPTED 2019-20 ACTUAL 2/29/2019-20 ESTIMATED 2019-20 MATERIAL & SERVICES PROPOSED BUDGET 2020-21 APPROVED BUDGET 2020-21 ADOPTED BUDGET 2020-21

ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	MATERIAL & SERVICES	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
\$ 1,590	\$ 2,079	\$ 1,840	\$ 1,537	\$ 2,500	Supplies	\$ 1,774		
\$ 323	\$ 62	\$ 392	\$ -	\$ 100	Office	\$ 392		
\$ 22,432	\$ 8,510	\$ 16,237	\$ 755	\$ 10,000	Postage	\$ 15,772		
\$ 5,092	\$ 4,172	\$ 6,701	\$ 778	\$ 1,500	Program	\$ 6,547		
\$ 545	\$ 3,451	\$ 1,700	\$ 15	\$ 500	Small Tools	\$ 1,700		
\$ 92,705	\$ 73,210	\$ 126,500	\$ 28,814	\$ 110,000	Janitorial	\$ 132,663		
\$ 23,254	\$ 22,996	\$ 38,480	\$ 15,910	\$ 25,000	Chemical & Agricultural	\$ 39,475		
\$ 1,129	\$ 394	\$ 680	\$ 136	\$ 500	Gas & Oil	\$ 660		
	\$ 154	\$ 740	\$ -	\$ 500	Snacks & Food	\$ 720		
					Uniforms			

Printing/Advertising/Publicity

\$ 25	\$ -	\$ 1,530	\$ -	\$ 250	Classified Ads	\$ 530		
\$ 734	\$ 195	\$ -	\$ 30	\$ -	Brochure	\$ -		
\$ 122	\$ -	\$ -	\$ -	\$ -	Flyers, Schedules, Misc	\$ -		
					Dues/Meetings/Training/Travel/Exp			
\$ 3,420	\$ 2,265	\$ 1,780	\$ 1,178	\$ 1,780	Prof Dues/Fees/Magazines/Books	\$ 1,930		
\$ 4,544	\$ 2,022	\$ 2,980	\$ 1,565	\$ 2,500	Conferences & Workshops	\$ 3,330		
\$ 160	\$ 339	\$ 100	\$ -	\$ 100	Staff Mileage	\$ 110		
\$ 595	\$ 475	\$ 240	\$ 212	\$ 240	Staff Expense	\$ 260		
					Utilities			
\$ 18,840	\$ 30,556	\$ 20,000	\$ 14,439	\$ 20,000	Electric	\$ 17,000		
\$ 5,438	\$ 3,301	\$ 3,220	\$ 2,756	\$ 3,220	Natural Gas	\$ 3,220		
\$ 102,078	\$ 201,484	\$ 180,000	\$ 91,437	\$ 180,000	Water & Sewer	\$ 175,000		
\$ 3,150	\$ 3,442	\$ 2,660	\$ 1,568	\$ 2,660	Telephone	\$ 2,660		
\$ 457	\$ -	\$ -	\$ -	\$ -	Computer & Cable	\$ -		
\$ 1,333	\$ -	\$ 618	\$ 450	\$ 450	Garbage Expense	\$ 680		
					Internet & Communications	\$ 1,090		

FUND: GENERAL

DEPARTMENT: GOLF MAINTENANCE

ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
-------------------	-------------------	--------------------	------------------------	----------------------	-------------------------------	-------------------------------	------------------------------

MATERIAL & SERVICES

<u>Maintenance & Repairs</u>							
932	2,393	3,350	3,132	3,260	6,690		
14	31		-	-			
38,082	45,213	43,603	6,293	20,000	44,472		
67,832	86,245	110,610	32,733	75,000	120,224		
533	2,546	2,680	-	1,500	2,650		

Professional & Contract Services

27,517	19,770	25,462	1,514	5,000	39,498		
6,256	7,237	15,000	9,143	9,144	15,000		
315	400	5,840	-	1,000	5,840		
	4,675	5,000	0	1000	2,500		

Rentals/Leases

656	318	600	(60)	600	600		
-----	-----	-----	------	-----	-----	--	--

Buildings & Structures

Capital Outlay
Equipment
Building & Structures

430,103	527,935	618,543	214,335	478,304	642,987	-	-
924,436	997,338	1,060,623	550,958	984,547	1,050,371	-	-
				GRAND TTL GOLF MAINT			

FUND: GENERAL				DEPARTMENT: GOLF CLUB HOUSE				PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED	PERSONNEL SERVICES	BUDGET	BUDGET	BUDGET		
2017-18	2018-19	2019-20	2/29/2019-20	2019-20		2020-21	2020-21	2020-21		
\$ 2,151	\$ 8,736	\$ 9,194	\$ 6,108	\$ 9,220	<u>Regular Salaries</u>	\$ 9,967				
\$ 56,442	\$ 62,182	\$ 66,717	\$ 43,120	\$ 65,357	Special Services Supervisor	\$ 69,538				
\$ 1,915	\$ 18,956	\$ 37,151	\$ 15,221	\$ 26,447	Golf Operation Director	\$ 36,878				
					Golf Specialist					
					<u>Part-time & Temp Salaries</u>					
\$ 121,826	\$ 100,293	\$ 194,807	\$ 60,041	\$ 125,000	Clerk/Typist/Cashier	\$ 192,198				
					<u>Overtime</u>					
					Full Time					
					Part Time & Temp					
					<u>Payroll Taxes & Fringes</u>					
\$ 13,902	\$ 14,496	\$ 23,553	\$ 9,524	\$ 17,291	Social Security	\$ 23,607				
\$ 1,825	\$ 1,848	\$ 3,079	\$ 1,032	\$ 1,645	Unemployment	\$ 3,086				
\$ 4,212	\$ 6,575	\$ 9,159	\$ 3,939	\$ 7,100	Retirement	\$ 9,427				
\$ 24,451	\$ 34,119	\$ 40,360	\$ 24,987	\$ 38,215	Health Insurance	\$ 40,749				
\$ 3,263	\$ 1,972	\$ 4,628	\$ 1,594	\$ 2,395	Workers Compensation	\$ 4,589				
\$ 229,987	\$ 249,177	\$ 388,648	\$ 165,566	\$ 292,670	TOTAL - PERSONNEL SERVICES	\$ 390,039	\$ -	\$ -		
6.36	6.36	10.280			FTE TOTALS	9.510				

FUND: GENERAL

DEPARTMENT: GOLF CLUB HOUSE

ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED	PROPOSED	APPROVED	ADOPTED
2017-18	2018-19	2019-20	2/29/2019-20	2019-20	BUDGET	BUDGET	BUDGET
					2020-21	2020-21	2020-21

MATERIAL & SERVICES

Supplies							
Office	3,064	1,713	2,000	1,573	2,000		2,000
Postage	831	291	1,000	204	400		750
Program	22,366	27,516	37,550	967	3,000		37,550
Small Tools		47	200	43	100		200
Janitorial	3,480	6,328	5,000	2,396	4,000		5,000
Store	122,062	163,775	170,500	77,670	150,000		170,500
Gas & Oil			-	-	-		-
Snacks & Food	56	76	500	(77)	200		500
Uniforms	1,213	1,759	3,500	-	1,000		3,500

Printing/Advertising/Publicity

Classified Ads	25	-	200	48	100		200
Brochure	762	28	-	-			-
Fliers, Schedules, Misc	7,619	6,222	26,900	6,091	15,000		26,900

Dues/Meetings/Training/Travel/Exp

Prof Dues/Fees/Magazines/Books	6,534	2,805	3,350	1,655	3,200		3,350
Conferences & Workshops	440	2,107	4,000	510	3,000		4,000
Staff Mileage	190	104	750	74	250		750
Staff Expense	883	595	750	447	750		750

Utilities

Electric	13,002	4,808	15,000	3,815	14,250		15,000
Natural Gas							
Water & Sewer	4,631	15	8,000	-	-		8,000
Telephone	3,683	2,742	3,400	461	3,150		3,400
Computer & Cable	42,507	40,375	38,000	31,160	38,000		38,000
Misc. & Garbage	5,815	5,011	6,000	2,734	5,900		5,500
Internet & Communications				450	600		1,040

FUND: GENERAL

DEPARTMENT: GOLF CLUB HOUSE

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20		PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
	\$ 1,538	\$ 37	\$ 2,000	\$ -	\$ 1,000	<u>Maintenance & Repairs</u>	\$ 2,000		
	\$-	\$ 1,817	\$ 4,000	\$ 1,156	\$ 2,500	Buildings	\$ 4,000		
	\$ 8,486	\$ 1,977	\$ 9,000	\$ 4,312	\$ 7,500	Structures	\$ 9,000		
		\$ 91	\$ 3,000	\$ -	\$ 500	Equipment	\$ 3,000		
						Grounds			
						Vehicles			
						<u>Professional & Contract Services</u>			
\$ 8,116	\$ 12,311	\$ 15,000	\$ 3,293	\$ 12,000	Program Contracts	\$ 13,000			
\$ 6,669	\$ 7,112	\$ 7,500	\$ 6,449	\$ 7,500	Insurance	\$ 7,500			
					Equipment Maintenance Contracts				
\$ 1,125	\$ -	\$ 5,000	\$ -	\$ 2,000	Consultant	\$ 5,000			
\$ 420	\$ 162	\$ 2,500	\$ -	\$ 900	Refunds	\$ 2,500			
					<u>Rentals/Leases</u>				
	\$ 645		\$ 2,000	\$ 3,000	Equipment				
					Buildings & Structures				
					<u>Capital Outlay</u>				
					Equipment				
					Building & Structures				
\$ 265,517	\$ 290,469	\$ 374,600	\$ 147,431	\$ 281,800	TOTAL - MATERIAL & SUPPLIES	\$ 372,890	\$ -	\$ -	
\$ 495,504	\$ 539,646	\$ 763,248	\$ 312,997	\$ 574,470	<u>GRAND TTL GOLF CLUB HOUSE</u>	\$ 762,929	\$ -	\$ -	

FUND: GENERAL
DEPARTMENT: CONCESSIONS

ACTUAL 2017-18 ACTUAL 2018-19 ADOPTED 2019-20 ACTUAL 2/29/2019-20 ESTIMATED 2019-20

PROPOSED BUDGET 2020-21 APPROVED BUDGET 2020-21 ADOPTED BUDGET 2020-21

PERSONNEL SERVICES
Regular Salaries
Concession Coordinator

\$ 17,262	\$ -	\$ -	\$ -	\$ -	\$ 19,968	\$ -	\$ -
-----------	------	------	------	------	-----------	------	------

Part-time & Temp Salaries
Cashiers & Etc.
Overtime
Full Time
Part Time & Temp

\$ 1,321	\$ -	\$ -	\$ -	\$ -	\$ 1,528	\$ -	\$ -
\$ 173	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -
\$ 390	\$ -	\$ -	\$ -	\$ -	\$ 675	\$ -	\$ -

\$ -	\$ -	\$ 19,146	\$ -	\$ -	\$ 22,371	\$ -	\$ -
0	0	0.80	-	-	0.80	-	-

TOTAL - PERSONNEL SERVICES
FTE TOTALS

**FUND: GENERAL
DEPARTMENT: CONCESSIONS**

ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	MATERIAL & SERVICES	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
		\$ 60	-	-	<u>Supplies</u>	\$ 60		
		\$ 30	-	-	Office	\$ 30		
		\$ 16,100	-	-	Postage	\$ 30		
					Program	\$ 16,100		
					Snacks & Food			
					Uniforms			
		\$ 75	-	-	<u>Printing/Advertising/Publicity</u>	\$ 75		
					Classified Ads			
					Brochure			
		\$ 125	-	-	Flyers, Schedules, Misc	\$ 125		
					<u>Dues/Meetings/Training/Travel/Exp</u>			
		\$ 1,050	-	-	Prof Dues/Fees/Magazines/Books	\$ 1,050		
		\$ 700	-	-	Conferences & Workshops	\$ 700		
		\$ 200	-	-	Staff Mileage	\$ 200		
					Staff Expense			
					<u>Utilities</u>			
		\$ 1,600	-	-	Electric	\$ 1,600		
					Natural Gas			
					Water & Sewer			
					Telephone			
		\$ 1,400	-	-	Computer & Cable	\$ 1,400		
					INTERNET & COMM			

**FUND: GENERAL
DEPARTMENT: CONCESSIONS**

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20		PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
			\$ 500	\$ -	\$ -	MATERIAL & SERVICES			
						<u>Maintenance & Repairs</u>			
						Buildings	\$ 500		
						Equipment	\$ -		
						Grounds			
						<u>Professional & Contract Services</u>			
						<u>Program Contracts</u>			
						Equipment Maintenance Contracts			
						Insurance	\$ 1,650		
						<u>Rentals/Leases</u>			
						Equipment			
						Buildings & Structures			
						<u>Capital Outlay</u>			
						Equipment			
						Building & Structures			
						TOTAL - MATERIAL & SUPPLIES	\$ 23,490	\$ -	\$ -
						GRAND TOTAL CONCESSIONS	\$ 45,861	\$ -	\$ -

FUND: GENERAL		DEPARTMENT: PRESCHOOL					PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED		BUDGET	BUDGET	BUDGET	
2017-18	2018-19	2019-20	2/29/2019-20	2019-20		2020-21	2020-21	2020-21	
					PERSONNEL SERVICES				
					<u>Regular Salaries</u>				
					Recreation Supervisor				
					Adult Youth Coordinator				
					Special Service Technician	\$ 27,519			
					<u>Part-time & Temp Salaries</u>				
					Preschool Instructors	\$ 8,705			
					Preschool Head Instructor				
					<u>Overtime</u>				
					Full Time				
					Part Time & Temp				
					<u>Payroll Taxes & Fringes</u>				
					Social Security	\$ 2,772			
					Unemployment	\$ 363			
					Retirement	\$ 2,229			
					Health Insurance	\$ 9,717			
					Workers Compensation	\$ 447			
\$ 18,582	\$ 22,312	\$ 23,868	\$ 16,223	\$ 24,710		\$ 27,519			
						\$ 8,705			
\$ 23,614	\$ 31,225	\$ 38,286	\$ 25,148	\$ 37,645	TOTAL - PERSONNEL SERVICES	\$ 51,752	\$ -	\$ -	
0.8100	0.8100	1.04			<u>FTE TOTALS</u>	1.34			

FUND: GENERAL

DEPARTMENT: PRESCHOOL

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
	\$ 1,074	\$ 169	\$ 800	\$ 582	\$ 750	\$ 900		
	\$ 619	\$ 46	\$ 500	\$ 50	\$ 100	\$ 300		
	\$ 1,197	\$ 528	\$ 2,500	\$ 1,042	\$ 2,000	\$ 2,500		
	\$ 25	\$ 39	\$ 100	\$ -	\$ 100	\$ 100		
	\$ 1,060	\$ 712	\$ 1,800	\$ 203	\$ 400	\$ 500		
	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ 200		
	\$ 641	\$ 616	\$ 500	\$ 165	\$ 500	\$ 425		
	\$ 247	\$ 142	\$ 400	\$ 1	\$ 100	\$ 200		
	\$ 429	\$ 159	\$ 350	\$ 205	\$ 350	\$ 450		
	\$ 925	\$ 839	\$ 900	\$ 557	\$ 900	\$ 975		
	\$ 1,029	\$ 1,152	\$ 1,100	\$ 724	\$ 1,100	\$ 1,200		
	\$ 751	\$ 718	\$ 1,000	\$ 850	\$ 1,000	\$ 1,200		
	\$ 1,264	\$ 1,584	\$ 2,000	\$ 769	\$ 1,000	\$ 2,000		
				\$ 526	\$ 600	\$ 1,170		

MATERIAL & SERVICES

Supplies

Office
Postage
Program
Snacks & Food
Uniforms

Printing/Advertising/Publicity

Classified Ads
Brochure
Fliers, Schedules, Misc

Dues/Meetings/Training/Travel/Exp

Prof Dues/Fees/Magazines/Books
Conferences & Workshops
Staff Mileage
Staff Expense

Utilities

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

FUND: GENERAL

DEPARTMENT: PRESCHOOL

ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED
2017-18	2018-19	2019-20	2/29/2019-20	2019-20

MATERIAL & SERVICES

PROPOSED	APPROVED	ADOPTED
BUDGET	BUDGET	BUDGET
2020-21	2020-21	2020-21

Maintenance & Repairs

Buildings

Equipment

Grounds

Professional & Contract Services

Program Contracts

Insurance

Equipment Maintenance Contracts

Refunds

Rentals/Leases

Equipment

Buildings & Structures

Capital Outlay

Equipment

Building & Structures

\$ 1,117	\$ 1,352	\$ 1,000	\$ 1,814	\$ 1,814		\$ 2,000		
\$ 339	\$ 822	\$ 200	\$ 878	\$ 900		\$ 200		
\$ 10,809	\$ 8,878	\$ 13,350	\$ 8,366	\$ 11,714	TOTAL - MATERIAL & SUPPLIES	\$ 14,420	\$ -	\$ -
\$ 34,423	\$ 40,103	\$ 51,636	\$ 33,514	\$ 49,359	GRAND TOTAL PRESCHOOL	\$ 66,172	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: ACQ AND DVLPMNT

ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ACTUAL 2/29/2019-20	ESTIMATED 2019-20	REPAIR AND REPLACEMENT	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
\$ 29,786	\$ 89,870	\$ 59,000	\$ 24,560	\$ 29,787	Administration Equipment	\$ 8,000	-	-
		\$ 10,000			Administration Building			
		\$ 25,000			Parks Equipment	\$ 95,000		
		\$ 160,355			Parks Buildings/Parks	\$ 28,500		
					Aquatic Equipment	\$ 28,422		
					Aquatic Building			
					Recreation Equipment	\$ 117,503		
	\$ 3,315	\$ 15,805			Recreation Buildings	\$ 35,000		
		\$ 14,000			Golf Course Equipment	\$ 189,000		
\$ 124,841	\$ 1,530	\$ 116,500	\$ 104,860	\$ 305,000	Golf Course Buildings	\$ 69,797		
				\$ 10,267	District Wide			
					Other Equipment	\$ 35,000		
					Other Building/Equipment	\$ 156,000		
\$ 154,627	\$ 94,715	\$ 400,660	\$ 129,420	\$ 345,054	TOTAL REPAIR/REPLACEMENT	\$ 762,222	\$ -	\$ -
					NEW DEVELOPMENT AND ACQ			
\$ 212,562	\$ 7,352			\$ 24,065	New Acreage Acquisition/Planning			
					New Equipment Acquisition			
					New Building/Park Acquisition			
					Planning			
\$ 212,562	\$ 7,352	\$ 75,000		\$ 35,000	TOTAL - DEVLMT AND ACQ	\$ -	\$ -	\$ -
		\$ 75,000		\$ 59,065				
\$ 367,189	\$ 102,067	\$ 475,660	\$ 129,420	\$ 404,119	GRAND TTL DEVLMT & ACQ	\$ 762,222	\$ -	\$ -

FUND: GENERAL
 Quilt Club

ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED		PROPOSED	APPROVED	ADOPTED
2017-18	2018-19	2019-20	2/29/2019-20	2019-20	MATERIAL & SERVICES	BUDGET	BUDGET	BUDGET
\$ -	\$ -	\$ 1,500	\$ 363	\$ 500	Repayment	2020-21	2020-21	2020-21
						\$ 1,500		\$ -

GRAND TOTAL QUILT CLUB

FUND: GENERAL
 TUALITIAN VALLEY FOOTBALL

ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED		PROPOSED	APPROVED	ADOPTED
2017-18	2018-19	2019-20	2/29/2019-20	2019-20	MATERIAL & SERVICES	BUDGET	BUDGET	BUDGET
\$ 15,428	\$ 8,355	\$ 22,000	\$ -	\$ -	Repayment	2020-21	2020-21	2020-21
						\$ 22,000		\$ -

GRAND TOTAL QUILT CLUB

FUND: GENERAL
 LACROSSE GOUP

ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED		PROPOSED	APPROVED	ADOPTED
2017-18	2018-19	2019-20	2/29/2019-20	2019-20	MATERIAL & SERVICES	BUDGET	BUDGET	BUDGET
\$ 1,052		\$ 10,000			Repayment	2020-21	2020-21	2020-21
						\$ 10,000		\$ -

GRAND TOTAL QUILT CLUB

FUND: GENERAL
 THEATHER GROUP

ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED		PROPOSED	APPROVED	ADOPTED
2017-18	2018-19	2019-20	2/29/2019-20	2019-20	MATERIAL & SERVICES	BUDGET	BUDGET	BUDGET
		\$ 10,000			Repayment	2020-21	2020-21	2020-21
						\$ 10,000		\$ -

GRAND TOTAL QUILT CLUB

FUND: GENERAL
 BABE RUTH

ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED		PROPOSED	APPROVED	ADOPTED
2017-18	2018-19	2019-20	2/29/2019-20	2019-20	MATERIAL & SERVICES	BUDGET	BUDGET	BUDGET
		\$ 8,000			Repayment	2020-21	2020-21	2020-21
						\$ 8,000		\$ -

GRAND TOTAL QUILT CLUB

FUND: GENERAL
 TIGER VOLLEY BALL

ACTUAL	ACTUAL	ADOPTED	ACTUAL	ESTIMATED		PROPOSED	APPROVED	ADOPTED
2017-18	2018-19	2019-20	2/29/2019-20	2019-20	MATERIAL & SERVICES	BUDGET	BUDGET	BUDGET
		\$ -			Repayment	2020-21	2020-21	2020-21
						\$ -		\$ -

GRAND TOTAL VOLLEY BALL

FUND: GENERAL

DEPARTMENT: GENERAL FUNDS BASIC SERVICE BREAKOUT

ACTUAL	ESTIMATED	ADOPTED	ACTUAL	ESTIMATED	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2017-18	2018-19	2019-20	2/29/2019-20	2019-20	2020-21	2020-21	2020-21
\$ 1,192,322	\$ 1,205,680	\$ 1,320,157	\$ 813,865	\$ 1,280,014	\$ 1,593,329	-	-
20.3500	20.3500	22.7800			27.9750	-	-
FTE TOTALS							
BASIC SERVICE							
MATERIAL & SERVICES							
BASIC SERVICE							
CAPITAL OUTLAY							
BASIC SERVICE							
TRANSFERS							
\$ 1,144,055	\$ 1,407,791	\$ 1,648,635	\$ 857,922	\$ 1,481,431	\$ 1,913,515	-	-
TOTAL - ALL GENERAL FUNDS							

\$ 242,348	\$ 97,222	\$ 329,355	\$ 24,560	\$ 88,852	\$ 131,500	-	-
TOTAL - ALL GENERAL FUNDS							

\$ 606,519	\$ 937,471	\$ 1,078,887	\$ 193,880	\$ 578,887	\$ -	-	-
TOTAL - ALL GENERAL FUNDS							

\$ -	\$ -	\$ 24,081	\$ 24,081	\$ -	\$ 100,000	-	-
TOTAL - ALL GENERAL FUNDS							

\$ 3,185,244	\$ 3,648,164	\$ 4,401,115	\$ 1,914,308	\$ 3,429,184	\$ 3,738,344	-	-
GRAND TOTAL GENERAL FUND							

ACTUAL	ESTIMATED	ADOPTED	ACTUAL	ESTIMATED	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2017-18	2018-19	2019-20	2/29/2019-20	2019-20	2020-21	2020-21	2020-21
\$ 1,262,616	\$ 1,444,437	\$ 1,883,126	\$ 1,056,811	\$ 1,672,996	\$ 1,854,701	-	-
36.3000	36.3000	53.0500			46.8380	-	-
FTE TOTALS							
SPECIAL SERVICE							
MATERIAL & SERVICES							
SPECIAL SERVICE							
CAPITAL OUTLAY							
SPECIAL SERVICE							
TRANSFERS							
ALL GENERAL FUNDS							
\$ 979,078	\$ 1,226,319	\$ 1,262,451	\$ 808,917	\$ 1,215,847	\$ 1,477,741	-	-
TOTAL - ALL GENERAL FUNDS							

\$ 124,841	\$ 4,845	\$ 146,305	\$ 104,860	\$ 315,267	\$ 474,722	-	-
TOTAL - ALL GENERAL FUNDS							

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
TOTAL - ALL GENERAL FUNDS							

\$ 2,366,535	\$ 2,675,601	\$ 3,291,882	\$ 1,970,588	\$ 3,204,110	\$ 3,807,164	-	-
GRAND TOTAL GENERAL FUND							

TAX RATE HISTORY

	ACTUAL 2018-19	ACTUAL 2019-20	PROPOSED 2020-21
Assessed Value	\$ 3,381,807,410	\$ 3,589,894,257	\$ 3,697,591,085
Value % Increase	3.1%	6.2%	3.0%
Tax Rate	1.3118	1.2952	1.2952
Bond Levy	0.4042	0.3876	0.3876
TTL TAX RATE			0
Offsets			1.2952
Bond Debt	\$ 1,276,775.00	\$ 1,298,775	\$ 1,313,975
Tax To Be Collected	\$ 4,436,254.96	\$ 4,649,631.04	\$ 4,789,119.97
Ttl Gen Fun Tx Rec	\$ 3,028,550	\$ 3,103,067	\$ 3,286,290
Ttl Taxes Received	\$ 4,440,902	\$ 4,276,822	\$ 4,600,265

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				
Offsets	0	0				

	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18
Taxes Collected	\$ 1,951,992.96	\$ 1,987,105.44	\$ 2,118,804.58	\$ 2,222,855.19	\$ 2,330,534.31	\$ 2,329,749.11
Ttl Gen Fun Tx Rec	\$ 1,728,304	\$ 1,912,061	\$ 2,048,118	\$ 2,129,239	\$ 2,285,588	\$ 2,289,962
Ttl Taxes Received	\$ 1,728,304	\$ 1,912,061	\$ 2,048,118	\$ 2,129,239	\$ 2,285,588	\$ 2,289,962

TAX RATE HISTORY

	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18
Assessed Value	\$ 2,645,834,952	\$ 2,720,052,754	\$ 2,866,377,271	\$ 2,987,874,460	\$ 3,153,599,588	\$ 3,280,613,131
Value % Increase	3.1%	2.8%	5.4%	4.2%	5.5%	4.0%
Tax Rate	0.9076	0.9076	0.9076	1.3288	1.3274	1.3208
Bond				0.419	0.4202	0.4132
Levy						

	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18
Offsets						
Bond Debt						
Tax To Be Collected	\$ 2,401,359.80	\$ 2,468,719.88	\$ 2,601,524.01	\$ 3,970,287.58	\$ 4,186,088.09	\$ 4,333,033.82
Ttl Gen Fun Tx Rec	\$ 2,334,359	\$ 2,387,179	\$ 2,601,163	\$ 2,618,333	\$ 2,794,065	\$ 2,886,199
Ttl Taxes Received	\$ 2,334,359	\$ 2,387,179	\$ 2,601,163	\$ 3,822,323	\$ 4,032,040	\$ 4,068,132

	<u>TAX RATE HISTORY</u>					
	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
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
	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
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
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
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

CHEHALEM PARK AND RECREATION DISTRICT
CURRENT EMPLOYEE POSITIONS AND PAY PLAN

TEMPORARY-PARTTIME, SEASONAL & PERMANENT HOURLY
EMPLOYEES

Grade 1: (minimum wage – \$18.62) Receptionist/Clerks, Concessionaires, Recreation Leaders I/Helpers, Site leaders, Maintenance Laborer I, Technician I, Life Guards, Care Leaders I

Grade 3: (\$13.23 - \$20.52) Maintenance Laborer II, Technician II, Water Safety Instructors, Care Leaders II, Lead Life Guards, Lead Receptionist/Clerk

Grade 6: (\$15.32 - \$23.78) Recreation Leader II

FOR PAY GRADES 1 TO 7 THE DISTRICT DOES NOT PROVIDE BENEFITS FOR EMPLOYEES. SICK LEAVE IS PROVIDED FOR ALL EMPLOYEES. EMPLOYEES WORKING OVER 1560 HOURS WILL RECEIVE HEALTH BENEFITS.

FOR PAY GRADES 1 TO 8 THE DISTRICT MAY PROVIDE BENEFITS TO EMPLOYEES THAT WORK OVER 1560 HOURS IN ONE YEAR. THESE POSITIONS WILL BE PERMANENT HOURLY

PERMANENT PARTTIME AND FULLTIME SALARY EMPLOYEES

Grade 8: (\$16.89 - \$26.19) Specialist I, Leader III

Grade 9: (\$17.73 - \$27.50) Specialist II

Grade 10: (\$18.62 - \$28.88) Specialist III

Grade 12: (\$20.52 - \$31.84) Coordinators I

Grade 14: (\$22.53 - \$35.10) Coordinators II

Grade 16: (\$24.95 - \$38.70) Directors I

Grade 18: (\$27.50 - \$42.67) Directors II

Grade 24: (\$36.86 - \$57.18) Supervisors

FOR PAY GRADES 8 TO 25 EMPLOYEES ARE CONSIDERED MANAGEMENT. THESE EMPLOYEES WORK 2080 HOURS OR MORE A YEAR. THESE EMPLOYEES WILL HIRE AND MAY RECOMMEND TERMINATIONS OF AN EMPLOYEE. THESE EMPLOYEES WILL BE SALARY EMPLOYEES

EFFECTIVE 7-1-2020

EMPLOYEE GRADE AND STEP PLAN

GRADE	1 HRLY	2 HRLY	3 HRLY	4 HRLY	5 HRLY	6 HRLY	7 HRLY	8 HRLY
	WTKLY	WTKLY	WTKLY	WTKLY	WTKLY	WTKLY	WTKLY	WTKLY
	MTKLY	MTKLY	MTKLY	MTKLY	MTKLY	MTKLY	MTKLY	MTKLY
	YRLY	YRLY	YRLY	YRLY	YRLY	YRLY	YRLY	YRLY
	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
	A	A	A	A	A	A	A	A
	12.00	12.60	13.23	13.89	14.59	16.08	16.89	17.73
	480.00	504.00	529.20	555.66	583.44	612.62	643.25	675.41
	2,080.00	2,184.00	2,293.20	2,407.86	2,528.25	2,787.40	2,926.77	3,073.11
	24,960.00	26,208.00	27,518.40	28,894.32	30,399.04	33,448.79	36,877.29	38,721.15
	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
	B	B	B	B	B	B	B	B
	12.60	13.23	13.89	14.59	15.32	16.08	16.89	17.73
	504.00	529.20	555.66	583.44	612.62	643.25	675.41	709.18
	2,184.00	2,293.20	2,407.86	2,528.25	2,654.67	2,926.77	3,073.11	3,226.76
	26,208.00	27,518.40	28,894.32	30,399.04	31,855.99	33,448.79	36,877.29	38,721.15
	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
	C	C	C	C	C	C	C	C
	13.23	13.89	14.59	15.32	16.08	16.89	17.73	18.62
	529.20	555.66	583.44	612.62	643.25	675.41	709.18	744.64
	2,293.20	2,407.86	2,528.25	2,654.67	2,787.40	2,926.77	3,073.11	3,226.76
	26,208.00	27,518.40	28,894.32	30,399.04	31,855.99	33,448.79	36,877.29	38,721.15
	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
	D	D	D	D	D	D	D	D
	13.89	14.59	15.32	16.08	16.89	17.73	18.62	19.55
	555.66	583.44	612.62	643.25	675.41	709.18	744.64	781.87
	2,407.86	2,528.25	2,654.67	2,787.40	2,926.77	3,073.11	3,226.76	3,388.10
	28,894.32	30,399.04	31,855.99	33,448.79	35,121.23	36,877.29	38,721.15	40,657.21
	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
	E	E	E	E	E	E	E	E
	14.59	15.32	16.08	16.89	17.73	18.62	19.55	20.52
	583.44	612.62	643.25	675.41	709.18	744.64	781.87	820.96
	2,528.25	2,654.67	2,787.40	2,926.77	3,073.11	3,226.76	3,388.10	3,557.51
	30,399.04	31,855.99	33,448.79	35,121.23	36,877.29	38,721.15	40,657.21	42,690.07
	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
	F	F	F	F	F	F	F	F
	15.32	16.08	16.89	17.73	18.62	19.55	20.52	21.55
	612.62	643.25	675.41	709.18	744.64	781.87	820.96	862.01
	2,654.67	2,787.40	2,926.77	3,073.11	3,226.76	3,388.10	3,557.51	3,735.38
	31,855.99	33,448.79	35,121.23	36,877.29	38,721.15	40,657.21	42,690.07	44,824.57
	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
	G	G	G	G	G	G	G	G
	16.08	16.89	17.73	18.62	19.55	20.52	21.55	22.63
	643.25	675.41	709.18	744.64	781.87	820.96	862.01	905.11
	2,787.40	2,926.77	3,073.11	3,226.76	3,388.10	3,557.51	3,735.38	3,922.15
	33,448.79	35,121.23	36,877.29	38,721.15	40,657.21	42,690.07	44,824.57	47,065.80
	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
	H	H	H	H	H	H	H	H
	16.89	17.73	18.62	19.55	20.52	21.55	22.63	23.76
	709.18	744.64	781.87	820.96	862.01	905.11	950.37	997.89
	3,073.11	3,226.76	3,388.10	3,557.51	3,735.38	3,922.15	4,118.26	4,324.17
	36,877.29	38,721.15	40,657.21	42,690.07	44,824.57	47,065.80	49,419.09	51,890.05
	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
	A	B	C	D	E	F	G	L-1
	16.89	17.73	18.62	19.55	20.52	21.55	22.63	23.76
	709.18	744.64	781.87	820.96	862.01	905.11	950.37	997.89
	3,073.11	3,226.76	3,388.10	3,557.51	3,735.38	3,922.15	4,118.26	4,324.17
	36,877.29	38,721.15	40,657.21	42,690.07	44,824.57	47,065.80	49,419.09	51,890.05
	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
	A	B	C	D	E	F	G	L-1
	17.73	18.62	19.55	20.52	21.55	22.63	23.76	24.95
	820.96	862.01	905.11	950.37	997.89	1,047.78	1,098.37	1,149.78
	4,118.26	4,324.17	4,540.38	4,766.99	4,994.41	5,232.15	5,480.85	5,740.27
	51,890.05	54,484.55	57,192.97	60,019.92	62,981.11	66,086.36	69,344.57	72,766.64
	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
	L-1	L-2	L-3	L-1	L-2	L-3	L-1	L-2
	17.73	18.62	19.55	20.52	21.55	22.63	23.76	24.95
	950.37	997.89	1,047.78	1,098.37	1,149.78	1,201.91	1,254.78	1,308.41
	5,232.15	5,480.85	5,740.27	6,011.12	6,293.15	6,586.17	6,890.99	7,207.43
	72,766.64	75,980.89	79,254.82	82,689.25	86,295.11	89,972.34	93,731.99	97,575.00
	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
	L-1	L-2	L-3	L-1	L-2	L-3	L-1	L-2
	18.62	19.55	20.52	21.55	22.63	23.76	24.95	26.19
	1,098.37	1,149.78	1,201.91	1,254.78	1,308.41	1,362.83	1,417.94	1,473.75
	7,207.43	7,469.19	7,742.43	8,027.99	8,325.62	8,635.17	8,956.59	9,289.74
	100,000.00	103,250.00	106,640.00	110,171.00	113,844.00	117,559.00	121,416.00	125,415.00
	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
	L-1	L-2	L-3	L-1	L-2	L-3	L-1	L-2

GRADE	9 HRLLY	\$	17.73	\$	18.62	\$	19.55	\$	20.52	\$	21.55	\$	22.63	\$	23.76	\$	24.95	\$	26.19	\$	27.50	\$	28.88	\$	30.32	\$	31.84	\$	33.43
	WKLY	\$	709.18	\$	744.64	\$	781.87	\$	820.96	\$	862.01	\$	905.11	\$	950.37	\$	997.89	\$	1,047.78	\$	1,100.17	\$	1,155.18	\$	1,212.94	\$	1,273.58	\$	1,337.26
	MTLY	\$	3,073.11	\$	3,226.76	\$	3,388.10	\$	3,557.51	\$	3,735.38	\$	3,922.15	\$	4,118.26	\$	4,324.17	\$	4,540.38	\$	4,767.40	\$	5,005.77	\$	5,256.06	\$	5,518.86	\$	5,794.80
	YRLY	\$	36,877.29	\$	38,721.15	\$	40,657.21	\$	42,690.07	\$	44,824.57	\$	47,065.80	\$	49,419.09	\$	51,890.05	\$	54,484.55	\$	57,208.78	\$	60,069.22	\$	63,072.68	\$	66,226.31	\$	69,537.63
	STEP		A		B		C		D		E		F		G														
GRADE	10 HRLLY	\$	18.62	\$	19.55	\$	20.52	\$	21.55	\$	22.63	\$	23.76	\$	24.95	\$	26.19	\$	27.50	\$	28.88	\$	30.32	\$	31.84	\$	33.43		
	WKLY	\$	744.64	\$	781.87	\$	820.96	\$	862.01	\$	905.11	\$	950.37	\$	997.89	\$	1,047.78	\$	1,100.17	\$	1,155.18	\$	1,212.94	\$	1,273.58	\$	1,337.26		
	MTLY	\$	3,226.76	\$	3,388.10	\$	3,557.51	\$	3,735.38	\$	3,922.15	\$	4,118.26	\$	4,324.17	\$	4,540.38	\$	4,767.40	\$	5,005.77	\$	5,256.06	\$	5,518.86	\$	5,794.80		
	YRLY	\$	38,721.15	\$	40,657.21	\$	42,690.07	\$	44,824.57	\$	47,065.80	\$	49,419.09	\$	51,890.05	\$	54,484.55	\$	57,208.78	\$	60,069.22	\$	63,072.68	\$	66,226.31	\$	69,537.63		
	STEP		A		B		C		D		E		F		G														
GRADE	11 HRLLY	\$	19.55	\$	20.52	\$	21.55	\$	22.63	\$	23.76	\$	24.95	\$	26.19	\$	27.50	\$	28.88	\$	30.32	\$	31.84	\$	33.43	\$	35.10		
	WKLY	\$	781.87	\$	820.96	\$	862.01	\$	905.11	\$	950.37	\$	997.89	\$	1,047.78	\$	1,100.17	\$	1,155.18	\$	1,212.94	\$	1,273.58	\$	1,337.26	\$	1,404.13		
	MTLY	\$	3,388.10	\$	3,557.51	\$	3,735.38	\$	3,922.15	\$	4,118.26	\$	4,324.17	\$	4,540.38	\$	4,767.40	\$	5,005.77	\$	5,256.06	\$	5,518.86	\$	5,794.80	\$	6,084.54		
	YRLY	\$	40,657.21	\$	42,690.07	\$	44,824.57	\$	47,065.80	\$	49,419.09	\$	51,890.05	\$	54,484.55	\$	57,208.78	\$	60,069.22	\$	63,072.68	\$	66,226.31	\$	69,537.63	\$	73,014.51		
	STEP		A		B		C		D		E		F		G														
GRADE	12 HRLLY	\$	20.52	\$	21.55	\$	22.63	\$	23.76	\$	24.95	\$	26.19	\$	27.50	\$	28.88	\$	30.32	\$	31.84	\$	33.43	\$	35.10	\$	36.86		
	WKLY	\$	820.96	\$	862.01	\$	905.11	\$	950.37	\$	997.89	\$	1,047.78	\$	1,100.17	\$	1,155.18	\$	1,212.94	\$	1,273.58	\$	1,337.26	\$	1,404.13	\$	1,474.33		
	MTLY	\$	3,557.51	\$	3,735.38	\$	3,922.15	\$	4,118.26	\$	4,324.17	\$	4,540.38	\$	4,767.40	\$	5,005.77	\$	5,256.06	\$	5,518.86	\$	5,794.80	\$	6,084.54	\$	6,388.77		
	YRLY	\$	42,690.07	\$	44,824.57	\$	47,065.80	\$	49,419.09	\$	51,890.05	\$	54,484.55	\$	57,208.78	\$	60,069.22	\$	63,072.68	\$	66,226.31	\$	69,537.63	\$	73,014.51	\$	76,665.23		
	STEP		A		B		C		D		E		F		G														
GRADE	13 HRLLY	\$	21.55	\$	22.63	\$	23.76	\$	24.95	\$	26.19	\$	27.50	\$	28.88	\$	30.32	\$	31.84	\$	33.43	\$	35.10	\$	36.86	\$	38.70		
	WKLY	\$	862.01	\$	905.11	\$	950.37	\$	997.89	\$	1,047.78	\$	1,100.17	\$	1,155.18	\$	1,212.94	\$	1,273.58	\$	1,337.26	\$	1,404.13	\$	1,474.33	\$	1,548.05		
	MTLY	\$	3,735.38	\$	3,922.15	\$	4,118.26	\$	4,324.17	\$	4,540.38	\$	4,767.40	\$	5,005.77	\$	5,256.06	\$	5,518.86	\$	5,794.80	\$	6,084.54	\$	6,388.77	\$	6,708.21		
	YRLY	\$	44,824.57	\$	47,065.80	\$	49,419.09	\$	51,890.05	\$	54,484.55	\$	57,208.78	\$	60,069.22	\$	63,072.68	\$	66,226.31	\$	69,537.63	\$	73,014.51	\$	76,665.23	\$	80,498.49		
	STEP		A		B		C		D		E		F		G														
GRADE	14 HRLLY	\$	22.63	\$	23.76	\$	24.95	\$	26.19	\$	27.50	\$	28.88	\$	30.32	\$	31.84	\$	33.43	\$	35.10	\$	36.86	\$	38.70	\$	40.65		
	WKLY	\$	905.11	\$	950.37	\$	997.89	\$	1,047.78	\$	1,100.17	\$	1,155.18	\$	1,212.94	\$	1,273.58	\$	1,337.26	\$	1,404.13	\$	1,474.33	\$	1,548.05	\$	1,623.45		
	MTLY	\$	3,922.15	\$	4,118.26	\$	4,324.17	\$	4,540.38	\$	4,767.40	\$	5,005.77	\$	5,256.06	\$	5,518.86	\$	5,794.80	\$	6,084.54	\$	6,388.77	\$	6,708.21	\$	7,034.41		
	YRLY	\$	47,065.80	\$	49,419.09	\$	51,890.05	\$	54,484.55	\$	57,208.78	\$	60,069.22	\$	63,072.68	\$	66,226.31	\$	69,537.63	\$	73,014.51	\$	76,665.23	\$	80,498.49	\$	84,485.25		
	STEP		A		B		C		D		E		F		G														
GRADE	15 HRLLY	\$	23.76	\$	24.95	\$	26.19	\$	27.50	\$	28.88	\$	30.32	\$	31.84	\$	33.43	\$	35.10	\$	36.86	\$	38.70	\$	40.65	\$	42.69		
	WKLY	\$	950.37	\$	997.89	\$	1,047.78	\$	1,100.17	\$	1,155.18	\$	1,212.94	\$	1,273.58	\$	1,337.26	\$	1,404.13	\$	1,474.33	\$	1,548.05	\$	1,623.45	\$	1,700.05		
	MTLY	\$	4,118.26	\$	4,324.17	\$	4,540.38	\$	4,767.40	\$	5,005.77	\$	5,256.06	\$	5,518.86	\$	5,794.80	\$	6,084.54	\$	6,388.77	\$	6,708.21	\$	7,034.41	\$	7,369.91		
	YRLY	\$	49,419.09	\$	51,890.05	\$	54,484.55	\$	57,208.78	\$	60,069.22	\$	63,072.68	\$	66,226.31	\$	69,537.63	\$	73,014.51	\$	76,665.23	\$	80,498.49	\$	84,485.25	\$	88,598.11		
	STEP		A		B		C		D		E		F		G														
GRADE	16 HRLLY	\$	24.95	\$	26.19	\$	27.50	\$	28.88	\$	30.32	\$	31.84	\$	33.43	\$	35.10	\$	36.86	\$	38.70	\$	40.65	\$	42.69	\$	44.82		
	WKLY	\$	997.89	\$	1,047.78	\$	1,100.17	\$	1,155.18	\$	1,212.94	\$	1,273.58	\$	1,337.26	\$	1,404.13	\$	1,474.33	\$	1,548.05	\$	1,623.45	\$	1,700.05	\$	1,778.17		
	MTLY	\$	4,324.17	\$	4,540.38	\$	4,767.40	\$	5,005.77	\$	5,256.06	\$	5,518.86	\$	5,794.80	\$	6,084.54	\$	6,388.77	\$	6,708.21	\$	7,034.41	\$	7,369.91	\$	7,717.55		
	YRLY	\$	51,890.05	\$	54,484.55	\$	57,208.78	\$	60,069.22	\$	63,072.68	\$	66,226.31	\$	69,537.63	\$	73,014.51	\$	76,665.23	\$	80,498.49	\$	84,485.25	\$	88,598.11	\$	92,853.39		
	STEP		A		B		C		D		E		F		G														

GRADE	17 HRLY	26.19	27.50	28.88	30.32	31.84	33.43	35.10	36.86	38.70	40.64	42.67	44.80	47.04	49.39	51.86	54.64
WKL	1,047.78	1,100.17	1,155.18	1,212.94	1,273.58	1,337.26	1,404.13	1,474.33	1,548.05	1,625.45	1,706.72	1,792.06	1,881.66	1,975.75	2,074.53	2,178.26	2,287.17
MTLY	4,540.38	4,767.40	5,005.77	5,256.06	5,518.86	5,794.80	6,084.54	6,388.77	6,708.21	7,043.62	7,395.80	7,765.59	8,153.87	8,561.56	8,989.64	9,439.12	9,911.08
YRLY	54,484.55	57,208.78	60,069.22	63,072.68	66,226.31	69,537.63	73,014.51	76,665.23	80,498.49	84,523.42	88,749.59	93,187.07	97,846.42	102,738.74	107,875.68	113,269.47	118,932.94
STEP	A	B	C	D	E	F	G	L-1	L-2	L-3	L-1	L-2	L-3	L-1	L-2	L-3	
GRADE	18 HRLY	27.50	28.88	30.32	31.84	33.43	35.10	36.86	38.70	40.64	42.67	44.80	47.04	49.39	51.86	54.64	
WKL	1,100.17	1,155.18	1,212.94	1,273.58	1,337.26	1,404.13	1,474.33	1,548.05	1,625.45	1,706.72	1,792.06	1,881.66	1,975.75	2,074.53	2,178.26	2,287.17	
MTLY	4,767.40	5,005.77	5,256.06	5,518.86	5,794.80	6,084.54	6,388.77	6,708.21	7,043.62	7,395.80	7,765.59	8,153.87	8,561.56	8,989.64	9,439.12	9,911.08	
YRLY	57,208.78	60,069.22	63,072.68	66,226.31	69,537.63	73,014.51	76,665.23	80,498.49	84,523.42	88,749.59	93,187.07	97,846.42	102,738.74	107,875.68	113,269.47	118,932.94	
STEP	A	B	C	D	E	F	G	L-1	L-2	L-3	L-1	L-2	L-3	L-1	L-2	L-3	
GRADE	19 HRLY	28.88	30.32	31.84	33.43	35.10	36.86	38.70	40.64	42.67	44.80	47.04	49.39	51.86	54.64		
WKL	1,155.18	1,212.94	1,273.58	1,337.26	1,404.13	1,474.33	1,548.05	1,625.45	1,706.72	1,792.06	1,881.66	1,975.75	2,074.53	2,178.26	2,287.17		
MTLY	5,005.77	5,256.06	5,518.86	5,794.80	6,084.54	6,388.77	6,708.21	7,043.62	7,395.80	7,765.59	8,153.87	8,561.56	8,989.64	9,439.12	9,911.08		
YRLY	60,069.22	63,072.68	66,226.31	69,537.63	73,014.51	76,665.23	80,498.49	84,523.42	88,749.59	93,187.07	97,846.42	102,738.74	107,875.68	113,269.47	118,932.94		
STEP	A	B	C	D	E	F	G	L-1	L-2	L-3	L-1	L-2	L-3	L-1	L-2	L-3	
GRADE	20 HRLY	30.32	31.84	33.43	35.10	36.86	38.70	40.64	42.67	44.80	47.04	49.39	51.86	54.64			
WKL	1,212.94	1,273.58	1,337.26	1,404.13	1,474.33	1,548.05	1,625.45	1,706.72	1,792.06	1,881.66	1,975.75	2,074.53	2,178.26	2,287.17			
MTLY	5,256.06	5,518.86	5,794.80	6,084.54	6,388.77	6,708.21	7,043.62	7,395.80	7,765.59	8,153.87	8,561.56	8,989.64	9,439.12	9,911.08			
YRLY	63,072.68	66,226.31	69,537.63	73,014.51	76,665.23	80,498.49	84,523.42	88,749.59	93,187.07	97,846.42	102,738.74	107,875.68	113,269.47	118,932.94			
STEP	A	B	C	D	E	F	G	L-1	L-2	L-3	L-1	L-2	L-3	L-1	L-2	L-3	
GRADE	21 HRLY	31.84	33.43	35.10	36.86	38.70	40.64	42.67	44.80	47.04	49.39	51.86	54.64				
WKL	1,273.58	1,337.26	1,404.13	1,474.33	1,548.05	1,625.45	1,706.72	1,792.06	1,881.66	1,975.75	2,074.53	2,178.26	2,287.17				
MTLY	5,518.86	5,794.80	6,084.54	6,388.77	6,708.21	7,043.62	7,395.80	7,765.59	8,153.87	8,561.56	8,989.64	9,439.12	9,911.08				
YRLY	66,226.31	69,537.63	73,014.51	76,665.23	80,498.49	84,523.42	88,749.59	93,187.07	97,846.42	102,738.74	107,875.68	113,269.47	118,932.94				
STEP	A	B	C	D	E	F	G	L-1	L-2	L-3	L-1	L-2	L-3	L-1	L-2	L-3	
GRADE	22 HRLY	33.43	35.10	36.86	38.70	40.64	42.67	44.80	47.04	49.39	51.86	54.64					
WKL	1,337.26	1,404.13	1,474.33	1,548.05	1,625.45	1,706.72	1,792.06	1,881.66	1,975.75	2,074.53	2,178.26	2,287.17					
MTLY	5,794.80	6,084.54	6,388.77	6,708.21	7,043.62	7,395.80	7,765.59	8,153.87	8,561.56	8,989.64	9,439.12	9,911.08					
YRLY	69,537.63	73,014.51	76,665.23	80,498.49	84,523.42	88,749.59	93,187.07	97,846.42	102,738.74	107,875.68	113,269.47	118,932.94					
STEP	A	B	C	D	E	F	G	L-1	L-2	L-3	L-1	L-2	L-3	L-1	L-2	L-3	
GRADE	23 HRLY	35.10	36.86	38.70	40.64	42.67	44.80	47.04	49.39	51.86	54.64						
WKL	1,404.13	1,474.33	1,548.05	1,625.45	1,706.72	1,792.06	1,881.66	1,975.75	2,074.53	2,178.26	2,287.17						
MTLY	6,084.54	6,388.77	6,708.21	7,043.62	7,395.80	7,765.59	8,153.87	8,561.56	8,989.64	9,439.12	9,911.08						
YRLY	73,014.51	76,665.23	80,498.49	84,523.42	88,749.59	93,187.07	97,846.42	102,738.74	107,875.68	113,269.47	118,932.94						
STEP	A	B	C	D	E	F	G	L-1	L-2	L-3	L-1	L-2	L-3	L-1	L-2	L-3	
GRADE	24 HRLY	36.86	38.70	40.64	42.67	44.80	47.04	49.39	51.86	54.64							
WKL	1,474.33	1,548.05	1,625.45	1,706.72	1,792.06	1,881.66	1,975.75	2,074.53	2,178.26	2,287.17							
MTLY	6,388.77	6,708.21	7,043.62	7,395.80	7,765.59	8,153.87	8,561.56	8,989.64	9,439.12	9,911.08							
YRLY	76,665.23	80,498.49	84,523.42	88,749.59	93,187.07	97,846.42	102,738.74	107,875.68	113,269.47	118,932.94							
STEP	A	B	C	D	E	F	G	L-1	L-2	L-3	L-1	L-2	L-3	L-1	L-2	L-3	

GRADE	25 HRLY	STEP A	38.70	STEP B	40.64	STEP C	42.67	STEP D	44.80	STEP E	47.04	STEP F	49.39	STEP G	51.86	LONGEVITY L-1	54.46	LONGEVITY L-2	57.18	LONGEVITY L-3	60.04
	WKLY		1,548.05		1,625.45		1,706.72		1,792.06		1,881.66		1,975.75		2,074.53		2,178.26		2,287.17		2,401.53
	MTRY		6,708.21		7,043.62		7,395.80		7,765.59		8,153.87		8,561.56		8,989.64		9,439.12		9,911.08		10,406.63
	YRLY	STEP	80,498.49	STEP	84,523.42	STEP	88,749.59	STEP	93,187.07	STEP	97,846.42	STEP	102,738.74	STEP	107,875.68	STEP	113,269.47	STEP	118,932.94	STEP	124,879.59
GRADE	26 HRLY	STEP A	40.64	STEP B	42.67	STEP C	44.80	STEP D	47.04	STEP E	49.39	STEP F	51.86	STEP G	54.46	LONGEVITY L-1	57.18	LONGEVITY L-2	60.04	LONGEVITY L-3	63.04
	WKLY		1,625.45		1,706.72		1,792.06		1,881.66		1,975.75		2,074.53		2,178.26		2,287.17		2,401.53		2,521.61
	MTRY		7,043.62		7,395.80		7,765.59		8,153.87		8,561.56		8,989.64		9,439.12		9,911.08		10,406.63		10,926.96
	YRLY	STEP	84,523.42	STEP	88,749.59	STEP	93,187.07	STEP	97,846.42	STEP	102,738.74	STEP	107,875.68	STEP	113,269.47	STEP	118,932.94	STEP	124,879.59	STEP	131,123.57
GRADE	27 HRLY	STEP A	42.67	STEP B	44.80	STEP C	47.04	STEP D	49.39	STEP E	51.86	STEP F	54.46	STEP G	57.18	LONGEVITY L-1	60.04	LONGEVITY L-2	63.04	LONGEVITY L-3	66.19
	WKLY		1,706.72		1,792.06		1,881.66		1,975.75		2,074.53		2,178.26		2,287.17		2,401.53		2,521.61		2,647.69
	MTRY		7,395.80		7,765.59		8,153.87		8,561.56		8,989.64		9,439.12		9,911.08		10,406.63		10,926.96		11,473.31
	YRLY	STEP	88,749.59	STEP	93,187.07	STEP	97,846.42	STEP	102,738.74	STEP	107,875.68	STEP	113,269.47	STEP	118,932.94	STEP	124,879.59	STEP	131,123.57	STEP	137,679.74
GRADE	28 HRLY	STEP A	44.80	STEP B	47.04	STEP C	49.39	STEP D	51.86	STEP E	54.46	STEP F	57.18	STEP G	60.04	LONGEVITY L-1	63.04	LONGEVITY L-2	66.19	LONGEVITY L-3	69.50
	WKLY		1,792.06		1,881.66		1,975.75		2,074.53		2,178.26		2,287.17		2,401.53		2,521.61		2,647.69		2,780.07
	MTRY		7,765.59		8,153.87		8,561.56		8,989.64		9,439.12		9,911.08		10,406.63		10,926.96		11,473.31		12,046.98
	YRLY	STEP	93,187.07	STEP	97,846.42	STEP	102,738.74	STEP	107,875.68	STEP	113,269.47	STEP	118,932.94	STEP	124,879.59	STEP	131,123.57	STEP	137,679.74	STEP	144,563.73
GRADE	29 HRLY	STEP A	47.04	STEP B	49.39	STEP C	51.86	STEP D	54.46	STEP E	57.18	STEP F	60.04	STEP G	63.04	LONGEVITY L-1	66.19	LONGEVITY L-2	69.50	LONGEVITY L-3	72.98
	WKLY		1,881.66		1,975.75		2,074.53		2,178.26		2,287.17		2,401.53		2,521.61		2,647.69		2,780.07		2,919.08
	MTRY		8,153.87		8,561.56		8,989.64		9,439.12		9,911.08		10,406.63		10,926.96		11,473.31		12,046.98		12,649.33
	YRLY	STEP	97,846.42	STEP	102,738.74	STEP	107,875.68	STEP	113,269.47	STEP	118,932.94	STEP	124,879.59	STEP	131,123.57	STEP	137,679.74	STEP	144,563.73	STEP	151,791.92
GRADE	30 HRLY	STEP A	49.39	STEP B	51.86	STEP C	54.46	STEP D	57.18	STEP E	60.04	STEP F	63.04	STEP G	66.19	LONGEVITY L-1	69.50	LONGEVITY L-2	72.98	LONGEVITY L-3	76.63
	WKLY		1,975.75		2,074.53		2,178.26		2,287.17		2,401.53		2,521.61		2,647.69		2,780.07		2,919.08		3,065.03
	MTRY		8,561.56		8,989.64		9,439.12		9,911.08		10,406.63		10,926.96		11,473.31		12,046.98		12,649.33		13,281.79
	YRLY	STEP	102,738.74	STEP	107,875.68	STEP	113,269.47	STEP	118,932.94	STEP	124,879.59	STEP	131,123.57	STEP	137,679.74	STEP	144,563.73	STEP	151,791.92	STEP	159,381.51
GRADE	31 HRLY	STEP A	51.86	STEP B	54.46	STEP C	57.18	STEP D	60.04	STEP E	63.04	STEP F	66.19	STEP G	69.50	LONGEVITY L-1	72.98	LONGEVITY L-2	76.63	LONGEVITY L-3	80.46
	WKLY		2,074.53		2,178.26		2,287.17		2,401.53		2,521.61		2,647.69		2,780.07		2,919.08		3,065.03		3,218.28
	MTRY		8,989.64		9,439.12		9,911.08		10,406.63		10,926.96		11,473.31		12,046.98		12,649.33		13,281.79		13,945.88
	YRLY	STEP	107,875.68	STEP	113,269.47	STEP	118,932.94	STEP	124,879.59	STEP	131,123.57	STEP	137,679.74	STEP	144,563.73	STEP	151,791.92	STEP	159,381.51	STEP	167,350.59
GRADE	32 HRLY	STEP A	54.46	STEP B	57.18	STEP C	60.04	STEP D	63.04	STEP E	66.19	STEP F	69.50	STEP G	72.98	LONGEVITY L-1	76.63	LONGEVITY L-2	80.46	LONGEVITY L-3	84.48
	WKLY		2,178.26		2,287.17		2,401.53		2,521.61		2,647.69		2,780.07		2,919.08		3,065.03		3,218.28		3,379.19
	MTRY		9,439.12		9,911.08		10,406.63		10,926.96		11,473.31		12,046.98		12,649.33		13,281.79		13,945.88		14,643.18
	YRLY	STEP	113,269.47	STEP	118,932.94	STEP	124,879.59	STEP	131,123.57	STEP	137,679.74	STEP	144,563.73	STEP	151,791.92	STEP	159,381.51	STEP	167,350.59	STEP	175,718.12

EFFECTIVE JULY 1, 2020

CHEHALEM PARK AND RECREATION DISTRICT
ORGANIZATIONAL CHART

District Voters
Board of Directors (5 Elected)

Chehalem Cultural Center
And Other Advisory Boards

ADMINISTRATIVE SERVICES

Legal
(Contracted)

Superintendent
(1)
Public Information Director
(1)
Administrative Coordinator
(1)
Registration & Publication Specialist
(2)
Part Time Financial and Secretary
(3.70)

BASIC SERVICES

SPECIAL SERVICES

Basic Service Supervisor (1)		Special Service Supervisor (1)			
Park & Golf Directors (2)		Golf & Recreation Operation Director (1)			
Park & Building Coordinator (2)	Golf Course Coordinator (0)	Recreation Coordinator (1)	Aquatic Coordinator (1)	Sports Coordinator (1)	Golf Coordinator (0)
Park Specialist (0)	Golf Course Specialist (1)	Event/Marketing Specialist (0)	Aquatic Specialist (1)	Sports Specialist (0)	Golf Specialist (1)
Park/IT Tech (3)	Golf Technician (1)	Recreation Tech (3)			
Part Time Staff (4.925)	Part Time Staff (5.25)	Part Time Staff (15.99)	Part Time Staff (11.00)	Part Time Staff (2.53)	Part Time Staff (7.70)

There is 25 full time positions budgeted. There is 51.10 part time positions budgeted

Full Time Personnel Schedule Worksheet -

2020-21

DATE HIRED	PRESENT CLASS TITLE	7/1/2020 PAY GRADE & STEP	PRESENT ANNUAL SALARY	BUDGETED SALARY @ 6/30/2019	DATE PLACED IN STEP	DATE OF NEXT REVIEW	SALARY @ NEXT REVIEW	COST OF MERIT INCREASE	2020-21 MERIT COST	2020-21 BUDGETED SALARY
	SUPERINTENDENT	NA	\$ 114,900	\$ 112,653	07/20	07/21	\$ 120,645	\$ 5,745	\$ (10,294)	\$ 114,900
	BASIC SERVICE SUPERVISOR	24 - C	\$ 81,079	\$ 79,505	07/20	07/21	\$ 83,481	\$ (1,043)	\$ 3,445	\$ 84,524
	SPECIAL SERVICE SUPERVISOR	24 - A	\$ 73,549	\$ 72,114	07/20	07/21	\$ 75,719	\$ (947)	\$ 3,117	\$ 76,666
	GOLF OPERATION DIRECTOR II	18 - E	\$ 66,706	\$ 65,409	07/20	07/22	\$ 68,680	\$ (858)	\$ 2,832	\$ 69,538
	PARK DIRECTOR II	18 - E	\$ 66,706	\$ 65,409	07/20	07/22	\$ 68,680	\$ (858)	\$ 2,832	\$ 69,538
	PUBLIC INFORMATION DIRECTOR II	18 - A	\$ 54,871	\$ 53,812	07/20	07/21	\$ 60,070	\$ 2,861	\$ 2,338	\$ 57,209
	GOLF MAINTENANCE DIRECTOR I	16 - B	\$ 52,271	\$ 48,810	07/20	07/21	\$ 60,070	\$ 5,585	\$ 2,214	\$ 54,485
	BUILDING DIRECTOR I	NA	\$ 40,956	\$ 51,250	NA	NA	NA	NA	\$ (10,294)	\$ -
	AQUATIC COORDINATOR II	14 - A	\$ 45,136	\$ 44,272	07/20	07/21	\$ 49,420	\$ 2,354	\$ 1,930	\$ 47,066
	PARKS COORDINATOR II	14 - A	\$ 45,136	\$ 44,272	07/20	07/21	\$ 49,420	\$ 2,354	\$ 1,930	\$ 47,066
	ADMINISTRATIVE COORDINATOR II	14 - C	\$ 49,775	\$ 46,485	07/20	07/21	\$ 54,485	\$ 2,594	\$ 2,116	\$ 51,891
	SPORTS COORDINATOR II	14 - A	\$ 42,994	\$ 42,164	07/20	07/21	\$ 44,272	\$ (2,794)	\$ 4,072	\$ 47,066
	RECREATION COORDINATOR II	14 - B	\$ 45,136	\$ 46,485	07/20	07/21	\$ 48,810	\$ 1,744	\$ 1,930	\$ 47,066
	BUILDING COORDINATOR I	12 - A	\$ 40,956	\$ -	07/20	07/21	\$ 44,825	\$ 2,134	\$ 1,735	\$ 42,691
	GOLF MECHANIC SPECIALIST III	10 - E	\$ 45,136	\$ -	07/20	07/22	\$ 49,420	\$ 2,354	\$ 1,930	\$ 47,066
	MARKETING SPECIALIST II	9 - B	\$ 37,087	\$ 36,423	07/20	07/21	\$ 40,658	\$ 1,936	\$ 3,382	\$ 38,722
	AQUATIC SPECIALIST II	9 - B	\$ 37,087	\$ 36,423	07/20	07/21	\$ 40,658	\$ 1,936	\$ 3,382	\$ 38,722
	GOLF OPERATION SPECIALIST II	9 - A	\$ 33,655	\$ 36,423	07/20	07/21	\$ 40,658	\$ 1,936	\$ 1,635	\$ 38,722
	ADMINISTRATION SPECIALIST II	9 - A	\$ 34,695	\$ 31,463	07/20	07/21	\$ 38,244	\$ 1,366	\$ 3,223	\$ 36,878
	SENIOR CENTER TECHNICIAN II	3 - F	\$ 29,100	\$ 29,965	07/20	07/22	\$ 31,463	\$ (3,842)	\$ 2,183	\$ 36,878
	GOLF TECHNICIAN II	3 - F	\$ 32,095	\$ 29,965	07/20	07/22	\$ 31,463	\$ (393)	\$ 2,756	\$ 31,856
	EVENT/REC TECHNICIAN II	1 - C	\$ 25,460	\$ 23,400	07/20	07/21	\$ 36,878	\$ 1,756	\$ 3,027	\$ 35,122
	SECRETARY	1 - A	\$ 23,400	\$ 23,400	07/20	07/21	\$ 28,895	\$ 1,376	\$ 2,059	\$ 27,519
	PARK TECHNICIAN II GROUNDS RECREATION TECHNICIAN	3 - B	\$ 26,375	\$ 25,885	07/20	07/21	\$ 30,340	\$ 1,445	\$ (23,400)	\$ 28,895
	PARK TECHNICIAN II BUILDING	1 - C	\$ 25,460	\$ -	07/20	07/21	\$ 28,895	\$ 1,376	\$ 2,059	\$ 27,519
	IT SYSTEM TECHNICIAN I	3 - B	\$ 26,375	\$ -	07/20	07/21	\$ 30,340	\$ 1,445	\$ 2,520	\$ 28,895
	GRAND TOTALS		\$ 1,194,349	\$ 1,088,151			\$ 1,243,612	\$ 30,874	\$ 49,051	\$ 1,212,738

The above are the full-time personnel. There are twenty five full time people. The average yearly salary is \$48,509.52

NRPA

COMPARISON

CPRD

SUPERINTENDENT 100,000.00
 SUPERVISORS 77,495 - 73,520
 DIRECTORS 54,618 - 69,585
 COORDINATORS 49,500 - 53,091

\$ 114,900
 \$ 76,666 - 84,524
 \$ 54,885 - 69,538
 \$ 42,691 - 51,891

LAST YEAR 2019/20 WE BUDGETED FOR 23 FULLTIME EMPLOYEES. THIS YEAR 2020/21 WE ARE BUDGETING FOR 25 FULLTIME EMPLOYEES. WE ADDED TWO FULL TIME POSITION TO THIS YEARS BUDGET. WITH THE ADDED POSITIONS AND THE INCREASE IN PAY FOR EMPLOYEES AMOUNTS TO 124,587.00. THE INCREASE IN THE BUDGET IS ABOUT 11.4% WHICH INCLUDES THE ADDITIONAL TWO POSITIONS.

2020-21 PROPOSED FULL TIME SALARIES AND BENEFITS

BASIC SERVICE

TITLES	SALARY	FICA	UNEMPLOMT	RETIREMENT	INSURANCE	HEALTH	SAIF	FRINGE	FRINGE	GRAND TOTALS
Superintendent	\$114,900	\$8,789.85	\$1,149.00	\$9,306.90	\$20,344.00	\$259.67	\$39,849.42	\$154,749.42		
Public Info Coord	\$57,209	\$4,376.49	\$572.09	\$4,633.93	\$20,316.00	\$129.29	\$30,027.80	\$87,236.80		
Admin Coord	\$51,891	\$3,969.66	\$518.91	\$4,203.17	\$28,639.00	\$70.36	\$37,401.11	\$89,292.11		
Event/Marketing Specialist	\$38,722	\$2,962.23	\$387.22	\$3,136.48	\$9,618.00	\$87.51	\$16,191.45	\$54,913.45		
Secretary Specialist	\$36,878	\$2,821.17	\$368.78	\$2,987.12	\$9,771.00	\$50.01	\$15,998.07	\$52,876.07		
Administrative Total	\$299,600	\$22,919.40	\$2,996.00	\$24,267.60	\$88,688.00	\$596.85	\$139,467.85	\$439,067.85		
HEALTH										
FRINGE										
GRAND TOTALS										
TITLES	SALARY	FICA	UNEMPLOMT	RETIREMENT	INSURANCE	HEALTH	SAIF	BENEFITS	FRINGE	TOTALS
Basic Service Supervisor	\$76,072	\$5,819.51	\$760.72	\$6,161.83	\$25,152.00	\$25,570.24	\$40,464.30	\$116,536.30		
Park Director	\$69,538	\$5,319.66	\$695.38	\$5,632.58	\$27,982.00	\$2,349.48	\$41,979.10	\$111,517.10		
Grounds Coordinator	\$47,066	\$3,600.55	\$470.66	\$3,812.35	\$9,738.00	\$1,590.22	\$19,211.77	\$66,277.77		
Building Coordinator	\$42,691	\$3,265.86	\$426.91	\$3,457.97	\$27,732.00	\$1,442.40	\$36,325.14	\$79,016.14		
Park Technician Grounds	\$28,895	\$2,210.47	\$288.95	\$2,340.50	\$9,712.00	\$976.28	\$15,528.19	\$44,423.19		
Park Technician Buildings	\$28,895	\$2,210.47	\$288.95	\$2,340.50	\$9,712.00	\$976.28	\$15,528.19	\$44,423.19		
IT System Technician	\$24,960	\$1,909.44	\$249.60	\$2,021.76	\$9,712.00	\$843.32	\$14,736.12	\$39,696.12		
Park Totals	\$318,117	\$24,335.95	\$3,181.17	\$25,767.48	\$119,740.00	\$10,748.22	\$183,772.82	\$501,889.82		
HEALTH										
FRINGE										
GRAND TOTALS										
TITLES	SALARY	FICA	UNEMPLOMT	RETIREMENT	INSURANCE	HEALTH	SAIF	BENEFITS	FRINGE	TOTALS
Basic Service Supervisor	\$8,452	\$646.58	\$84.52	\$684.61	\$2,794.00	\$285.57	\$4,495.28	\$12,947.28		
Golf Course Maint Dir	\$54,485	\$4,168.10	\$544.85	\$4,413.29	\$28,639.00	\$1,840.88	\$39,606.12	\$94,091.12		
Golf Mechanic Specialist	\$47,066	\$3,600.55	\$470.66	\$3,812.35	\$28,639.00	\$1,590.22	\$38,112.77	\$85,178.77		
Maintenance Technician II	\$35,122	\$2,686.83	\$351.22	\$2,844.88	\$23,974.00	\$1,186.67	\$31,043.60	\$66,165.60		
Golf Maintenance Total	\$145,125	\$11,102.06	\$1,451.25	\$11,755.13	\$84,046.00	\$4,903.34	\$113,257.78	\$258,382.78		
FULL TIME BASIC SERVICE	\$762,842	\$58,357	\$7,628	\$61,790	\$292,474	\$16,248	\$436,498	\$1,199,340		

2020-21 PROPOSED FULL TIME SALARIES AND BENEFITS
SPECIAL SERVICE

TITLES	SALARY	FICA	UNEMPLOMT	RETIREMENT	INSURANCE	HEALTH	SAIF	FRINGE	GRAND TOTALS
Special Service Supervisor	\$19,166	\$1,466.20	\$191.66	\$1,552.45	\$5,988.00	\$647.56	\$9,945.87	\$29,011.87	
Aquatic Coordinator	\$47,066	\$3,600.55	\$470.66	\$3,812.35	\$20,295.00	\$1,590.22	\$29,768.77	\$76,834.77	
Aquatic Specialist	\$38,722	\$2,962.23	\$387.22	\$3,136.48	\$24,369.00	\$1,308.30	\$32,163.24	\$70,985.24	
Secretary II	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Secretary	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Aquatic Totals	\$104,954	\$8,028.98	\$1,049.54	\$8,501.27	\$50,652.00	\$3,546.08	\$71,777.88	\$176,731.88	
TITLES									
Special Service Supervisor	\$3,833	\$293.22	\$38.33	\$310.47	\$1,198.00	\$129.51	\$1,969.53	\$5,802.53	
Adult Sports Coordinator	\$7,060	\$540.09	\$70.60	\$571.86	\$4,149.00	\$238.54	\$5,570.09	\$12,630.09	
Adult Sports Totals	\$10,893	\$833.31	\$108.93	\$882.33	\$5,347.00	\$368.04	\$7,539.62	\$18,432.62	
TITLES									
Special Service Supervisor	\$15,333	\$1,172.97	\$153.33	\$1,241.97	\$4,790.00	\$518.06	\$7,876.33	\$23,209.33	
Youth Sports Coordinator	\$40,006	\$3,060.46	\$400.06	\$3,240.49	\$23,510.00	\$1,351.68	\$31,562.69	\$71,568.69	
Youth Sports Totals	\$55,339	\$4,233.43	\$553.39	\$4,482.46	\$28,300.00	\$1,869.74	\$39,439.02	\$94,778.02	
TITLES									
Special Service Supervisor	\$7,667	\$586.53	\$76.67	\$621.03	\$2,395.00	\$259.04	\$3,938.27	\$11,605.27	
Recreation Coordinator	\$23,533	\$1,800.27	\$235.33	\$1,906.17	\$13,977.00	\$795.11	\$18,713.89	\$42,246.89	
Recreation Totals	\$31,200	\$2,386.80	\$312.00	\$2,527.20	\$16,372.00	\$1,054.15	\$22,652.15	\$53,852.15	
TITLES									
Special Service Supervisor	\$7,667	\$586.53	\$76.67	\$621.03	\$2,395.00	\$259.04	\$3,938.27	\$11,605.27	
Recreation Coordinator	\$11,767	\$900.18	\$117.67	\$953.13	\$6,989.00	\$397.57	\$9,357.54	\$21,124.54	
Care Technician	\$27,519	\$2,105.20	\$275.19	\$2,229.04	\$28,055.00	\$929.78	\$33,594.22	\$61,113.22	
Special Serv Technician	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Playground/Centers TtIs	\$46,953	\$3,591.90	\$469.53	\$3,803.19	\$37,439.00	\$1,586.40	\$46,890.03	\$93,843.03	

2020-21 PROPOSED FULL TIME SALARIES AND BENEFITS

SPECIAL SERVICE

TITLES	SALARY	FICA	UNEMPLMT	RETIREMENT	INSURANCE	HEALTH	SAIF	FRINGE	GRAND TOTALS
Special Service Supervisor	\$3,833	\$293.22	\$38.33	\$310.47	\$1,197.00	\$129.51	\$1,968.53	\$5,801.53	
Recreation Coordinator	\$11,766	\$900.10	\$117.66	\$953.05	\$6,988.00	\$397.54	\$9,356.34	\$21,122.34	
Special Serv Specialist	\$31,856	\$2,436.98	\$318.56	\$2,580.34	\$9,742.00	\$482.36	\$15,560.24	\$47,416.24	
Senior Center Totals	\$47,455	\$3,630.31	\$474.55	\$3,843.86	\$17,927.00	\$1,009.41	\$26,885.12	\$74,340.12	

TITLES	SALARY	FICA	UNEMPLMT	RETIREMENT	INSURANCE	HEALTH	SAIF	FRINGE	GRAND TOTALS
Special Service Supervisor	\$9,200	\$703.80	\$92.00	\$745.20	\$2,874.00	\$310.84	\$4,725.84	\$13,925.84	
Community School Totals	\$9,200	\$703.80	\$92.00	\$745.20	\$2,874.00	\$310.84	\$4,725.84	\$13,925.84	

TITLES	SALARY	FICA	UNEMPLMT	RETIREMENT	INSURANCE	HEALTH	SAIF	FRINGE	GRAND TOTALS
Special Service Supervisor	\$9,967	\$762.48	\$99.67	\$807.33	\$3,114.00	\$336.76	\$5,120.23	\$15,087.23	
Golf Operation Director	\$69,538	\$5,319.66	\$695.38	\$5,632.58	\$27,920.00	\$990.08	\$40,557.70	\$110,095.70	
Golf Specialist	\$36,878	\$2,821.17	\$368.78	\$2,987.12	\$9,715.00	\$525.07	\$16,417.13	\$53,295.13	
Golf Operation Total	\$116,383	\$8,903.30	\$1,163.83	\$9,427.02	\$40,749.00	\$1,851.91	\$62,095.06	\$178,478.06	

TITLES	SALARY	FICA	UNEMPLMT	RETIREMENT	INSURANCE	HEALTH	SAIF	FRINGE	GRAND TOTALS
Special Service Technician	\$27,519	\$2,105.20	\$275.19	\$2,229.04	\$9,717.00	\$295.42	\$14,621.85	\$42,140.85	
Preschool Totals	\$27,519	\$2,105.20	\$275.19	\$2,229.04	\$9,717.00	\$295.42	\$14,621.85	\$42,140.85	

FULL TIME SPECIAL SERVICE	\$449,896	\$34,417.04	\$4,498.96	\$36,441.58	\$209,377.00	\$11,891.99	\$296,626.57	\$746,522.57
----------------------------------	------------------	--------------------	-------------------	--------------------	---------------------	--------------------	---------------------	---------------------

FULL TIME GRAND TOTALS	\$1,212,738	\$92,774	\$12,127	\$98,232	\$501,851	\$28,140	\$733,125	\$1,945,863
-------------------------------	--------------------	-----------------	-----------------	-----------------	------------------	-----------------	------------------	--------------------

Part Time Personnel Schedule Worksheet

2020-21

DATE HIRED	PRESENT CLASS TITLE	6/30/2007 PAY GRADE & STEP	PRESENT ANNUAL SALARY	BUDGETED SALARY @ 6/30/2020	DATE PLACED IN STEP	DATE OF NEXT REVIEW	SALARY @ NEXT REVIEW	COST OF MERIT INCREASE	2020-21 MERIT COST	2020-21 BUDGETED SALARY
	SECRETARY (ADMIN)	1-A	\$ 11,700	\$ 11,700	07-20	07-21			\$ 80,652	\$ 92,352
	PARK LABORERS (6)	1-A	\$ 104,125	\$ 104,125	07-20	07-21			\$ 24,875	\$ 129,000
	LIFEGUARDS (11)	1-A	\$ 219,955	\$ 219,955	07-20	07-21			\$ (445)	\$ 219,510
	INSTRUCTORS (10)	1-A	\$ 49,025	\$ 49,025	07-20	07-21			\$ 18,404	\$ 67,429
	CASHIERS (4)	1-A	\$ 80,888	\$ 80,888	07-20	07-21			\$ (80,888)	\$ -
	ACQUATIC LDERS (4)	1-A	\$ 41,328	\$ 41,328	07-20	07-21			\$ (11,218)	\$ 30,110
	FACILITY LEADER (AS)	1-A	\$ 3,840	\$ 3,840	07-20	07-21			\$ (2,640)	\$ 1,200
	FACILITY LEADER (YS)	1-A	\$ 35,875	\$ 35,875	07-20	07-21			\$ 6,125	\$ 42,000
	REC INSTRUCTORS	1-A	\$ 45,155	\$ 45,155	07-20	07-21			\$ (15,128)	\$ 30,027
	AFTER SCHOOL LEADERS	1-A	\$ 235,000	\$ 235,000	07-20	07-21			\$ 120,800	\$ 355,800
	MEAL SITE HELPER	1-A	\$ 11,180	\$ 11,180	07-20	07-21			\$ (980)	\$ 10,200
	COMMUNITY SCHOOL INSTR.	1-A	\$ 26,531	\$ 26,531	07-20	07-21			\$ (3,529)	\$ 23,002
	GOLF MAINT LABORERS	1-A	\$ 140,842	\$ 140,842	07-20	07-21			\$ (7,842)	\$ 133,000
	GOLF CLUB ATTENDANTS	1-A	\$ 190,987	\$ 190,987	07-20	07-21			\$ 1,211	\$ 192,198
	CONCESSION ATTD	1-A	\$ 16,924	\$ 16,924	07-20	07-21			\$ 3,044	\$ 19,968
	PRE SCHOOL	1-A	\$ 892	\$ 892	07-20	07-21			\$ 7,813	\$ 8,705
	GRAND TOTALS		\$ 1,214,247	\$ 1,214,247					\$ 140,254	\$ 1,354,501

2019-20 PROPOSED PART TIME SALARIES AND BENEFITS

BASIC SERVICE

TITLES	SALARY	FICA	UNEMPLMNT	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
CLERICAL & INTERN	\$ 6,240	\$477.36	\$62.40			\$8.46	\$548.22	\$6,788.22
REGISTRATION CLERKS	\$ 86,112	\$6,587.57	\$861.12			\$116.77	\$7,565.46	\$93,677.46
Administration Totals	\$ 92,352	\$7,064.93	\$923.52	\$ -	\$ -	\$125.23	\$8,113.68	\$100,465.68

TITLES	SALARY	FICA	UNEMPLMNT	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Park Laborers	\$ 129,000	\$ 9,868.50	\$ 1,290.00			\$ 4,358.52	\$ 15,517.02	\$ 144,517.02
Park Totals	\$ 129,000	\$ 9,868.50	\$ 1,290.00	\$ -	\$ -	\$ 4,358.52	\$ 15,517.02	\$ 144,517.02

TITLES	SALARY	FICA	UNEMPLMNT	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Golf Course Laborers	\$ 133,000	\$ 10,174.50	\$ 1,330.00			\$ 4,493.67	\$ 15,998.17	\$ 148,998.17
Golf Maintenance Total	\$ 133,000	\$ 10,174.50	\$ 1,330.00	\$ -	\$ -	\$ 4,493.67	\$ 15,998.17	\$ 148,998.17

<u>PARTTIME BASIC SERVICE</u>	\$ 354,352	\$27,107.93	\$ 3,543.52	\$ -	\$ -	\$ 8,977.42	\$ 39,628.87	\$ 393,980.87
-------------------------------	------------	-------------	-------------	------	------	-------------	--------------	---------------

2019-20 PROPOSED PART TIME SALARIES AND BENEFITS
SPECIAL SERVICE

TITLES	SALARY	FICA	UNEMPLOMT	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Lead Guard	\$ 36,039	\$2,756.98	\$360.39			\$1,217.65	\$4,335.02	\$40,374.02
Guards	\$ 183,471	\$14,035.53	\$1,834.71			\$6,198.93	\$22,069.18	\$205,540.18
Instructors	\$ 67,429	\$5,158.32	\$674.29			\$2,278.22	\$8,110.83	\$75,539.83
Fitness Center Staff	\$ 28,400	\$2,172.60	\$284.00			\$959.55	\$3,416.15	\$31,816.15
Coaches	\$ 1,710	\$130.82	\$17.10			\$57.78	\$205.69	\$1,915.69
Cashiers	\$ -	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Aquatic Totals	\$ 317,049	\$ 24,254.25	\$ 3,170.49	\$ -	\$ -	\$ 10,712.13	\$ 38,136.87	\$ 355,185.87
TITLES	SALARY	FICA	UNEMPLOMT	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Facility Supervisors	\$ 1,200	\$91.80	\$12.00			\$40.54	\$144.34	\$1,344.34
Adult Sports Totals	\$ 1,200	\$91.80	\$12.00	\$ -	\$ -	\$ 40.54	\$ 144.34	\$ 1,344.34
TITLES	SALARY	FICA	UNEMPLOMT	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Facility Instructors	\$ 42,000	\$3,213.00	\$420.00			\$1,419.05	\$5,052.05	\$47,052.05
Youth Sports Totals	\$42,000.00	\$3,213.00	\$420.00	\$ -	\$ -	\$ 1,419.05	\$ 5,052.05	\$ 47,052.05
TITLES	SALARY	FICA	UNEMPLOMT	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Recreation Instructors	\$ 30,027	\$2,297.07	\$300.27			\$1,014.52	\$3,611.86	\$33,638.86
Recreation Totals	\$ 30,027	\$2,297.07	\$300.27	\$ -	\$ -	\$ 1,014.52	\$ 3,611.86	\$ 33,638.86
TITLES	SALARY	FICA	UNEMPLOMT	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Summer Camp Leaders	\$ 49,800	\$3,809.70	\$498.00			\$534.60	\$4,842.30	\$54,642.30
School Care Leaders	\$ 258,000	\$19,737.00	\$2,580.00			\$2,769.63	\$25,086.63	\$283,086.63
Pre K Site Leaders	\$ 48,000	\$3,672.00	\$480.00			\$515.28	\$4,667.28	\$52,667.28
Playground/Centers Totals	\$ 355,800	\$27,218.70	\$3,558.00	\$ -	\$ -	\$ 3,819.51	\$ 34,596.21	\$ 390,396.21

2019-20 PROPOSED PART TIME SALARIES AND BENEFITS

SPECIAL SERVICE

TITLES	SALARY	FICA	UNEMPLOMT	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Meal Site Coordinator	\$ 10,200	\$780.30	\$102.00			\$154.45	\$1,036.75	\$1,236.75
Senior Center Totals	\$ 10,200	\$780.30	\$102.00	\$ -	\$ -	\$154.45	\$1,036.75	\$1,236.75
Clerical	\$ -	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Instructors	\$ 23,002	\$1,759.65	\$230.02			\$777.17	\$2,766.84	\$25,768.84
Community School Totals	\$ 23,002	\$1,759.65	\$230.02	\$0.00	\$0.00	\$777.17	\$2,766.84	\$25,768.84
Golf Clerks	\$ 96,000	\$7,344.00	\$960.00			\$1,366.85	\$9,670.85	\$105,670.85
Marshals	\$ 5,520	\$422.28	\$55.20			\$78.59	\$556.07	\$6,076.07
Cart/Range Attendant	\$ 37,200	\$2,845.80	\$372.00			\$529.65	\$3,747.45	\$40,947.45
Golf	\$ 8,400	\$642.60	\$84.00			\$119.60	\$846.20	\$9,246.20
Snack Bar Clerk	\$ 18,000	\$1,377.00	\$180.00			\$256.28	\$1,813.28	\$19,813.28
Beverage Cart Clerk	\$ 12,000	\$918.00	\$120.00			\$170.86	\$1,208.86	\$13,208.86
Catering Staff	\$ 2,400	\$183.60	\$24.00			\$34.17	\$241.77	\$2,641.77
Lessons	\$ 12,678	\$969.87	\$126.78			\$180.51	\$1,277.16	\$13,955.16
Golf Operation Totals	\$ 192,198	\$14,703.15	\$1,921.98	\$ -	\$ -	\$2,736.52	\$19,361.64	\$211,559.64
Concession Attendants	\$ 19,968	\$1,527.55	\$199.68			\$674.66	\$2,401.89	\$22,369.89
Concession Totals	\$ 19,968	\$1,527.55	\$199.68	\$ -	\$ -	\$674.66	\$2,401.89	\$22,369.89
Preschool Leader	\$ 8,705	\$665.93	\$87.05			\$151.03	\$904.01	\$9,609.01
Preschool Totals	\$ 8,705	\$665.93	\$87.05	\$ -	\$ -	\$151.03	\$904.01	\$9,609.01
PARTTIME SPECIAL SERVICE	\$1,000,149	\$76,511	\$10,001	\$ -	\$ -	\$21,500	\$108,012	\$1,108,161
PARTTIME GRAND TOTAL	<u>\$1,354,501</u>	<u>\$103,619</u>	<u>\$13,545</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$30,477</u>	<u>\$147,641</u>	<u>\$1,502,142</u>

Personnel Services Synopsis

Description	Proposed 2020-21	Budgeted 2019-20	Actual 2018-19	Actual 2017-18	Actual 2016-17	Actual 2015-16	Actual 2014-15	Actual 2013-14	Actual 2012-13	Actual 2011-12	Actual 2010-11	Actual 2009-10	Actual 2008-09	Actual 2007-08
ADMINISTRATIVE														
FULLTIME	\$ 299,600	\$ 256,731	\$ 241,251	\$ 219,458	\$ 183,531	\$ 175,871	\$ 174,609	\$ 172,073	\$ 169,004	\$ 164,226	\$ 163,110	\$ 122,718	\$ 120,937	\$ 110,633
PARTTIME	\$ 92,352	\$ 11,934	\$ 17,090	\$ 7,357	\$ 7,178	\$ 4,477	\$ 8,394	\$ 9,262	\$ 10,366	\$ 11,759	\$ 16,994	\$ 17,968	\$ 21,523	\$ 9,952
BENEFITS	\$ 147,584	\$ 115,237	\$ 112,139	\$ 90,957	\$ 95,596	\$ 92,059	\$ 88,744	\$ 86,467	\$ 85,116	\$ 76,548	\$ 71,458	\$ 42,839	\$ 52,047	\$ 33,248
TOTAL SALARIES	\$ 539,536	\$ 383,902	\$ 370,480	\$ 317,772	\$ 286,305	\$ 272,407	\$ 271,747	\$ 267,802	\$ 264,486	\$ 252,533	\$ 251,562	\$ 183,525	\$ 194,507	\$ 153,833
PARKS														
FULLTIME	\$ 318,117	\$ 231,100	\$ 201,690	\$ 201,746	\$ 240,755	\$ 213,253	\$ 195,050	\$ 190,047	\$ 189,410	\$ 193,974	\$ 201,977	\$ 169,901	\$ 133,231	\$ 130,888
PARTTIME	\$ 129,000	\$ 106,208	\$ 59,268	\$ 44,955	\$ 56,978	\$ 63,518	\$ 72,404	\$ 65,590	\$ 75,904	\$ 64,900	\$ 46,435	\$ 59,778	\$ 46,876	\$ 46,710
BENEFITS	\$ 199,292	\$ 156,867	\$ 104,839	\$ 133,516	\$ 161,821	\$ 137,586	\$ 104,136	\$ 96,732	\$ 97,731	\$ 90,461	\$ 100,081	\$ 93,945	\$ 80,513	\$ 82,584
TOTAL SALARIES	\$ 646,409	\$ 494,175	\$ 365,797	\$ 380,217	\$ 459,554	\$ 414,357	\$ 371,590	\$ 352,359	\$ 363,045	\$ 349,335	\$ 348,493	\$ 323,624	\$ 260,620	\$ 260,182
AQUATICS														
FULLTIME	\$ 104,954	\$ 156,658	\$ 142,706	\$ 90,466	\$ 67,507	\$ 64,829	\$ 64,227	\$ 62,449	\$ 61,409	\$ 58,239	\$ 54,993	\$ 60,689	\$ 59,771	\$ 57,524
PARTTIME	\$ 317,049	\$ 399,019	\$ 298,931	\$ 164,903	\$ 148,011	\$ 145,428	\$ 145,945	\$ 136,839	\$ 136,340	\$ 138,378	\$ 127,289	\$ 122,685	\$ 121,049	\$ 134,598
BENEFITS	\$ 109,917	\$ 149,570	\$ 130,280	\$ 90,211	\$ 81,882	\$ 75,620	\$ 73,224	\$ 70,036	\$ 70,012	\$ 59,391	\$ 56,018	\$ 58,391	\$ 57,203	\$ 57,204
TOTAL SALARIES	\$ 531,920	\$ 705,247	\$ 571,927	\$ 345,580	\$ 297,400	\$ 285,877	\$ 283,396	\$ 269,324	\$ 267,761	\$ 256,008	\$ 238,300	\$ 241,765	\$ 238,023	\$ 249,326
ADULT SPORTS														
FULLTIME	\$ 10,893	\$ 14,430	\$ 10,067	\$ 16,538	\$ 18,819	\$ 16,902	\$ 17,964	\$ 17,704	\$ 17,529	\$ 17,192	\$ 17,191	\$ 18,256	\$ 17,309	\$ 16,169
PARTTIME	\$ 1,200	\$ 3,917	\$ 2,005	\$ 3,404	\$ 2,194	\$ 938	\$ 896	\$ 1,542	\$ 1,655	\$ 2,519	\$ 3,885	\$ 4,311	\$ 4,001	\$ 3,941
BENEFITS	\$ 7,686	\$ 10,841	\$ 6,476	\$ 8,153	\$ 8,658	\$ 8,801	\$ 10,505	\$ 10,277	\$ 10,862	\$ 8,733	\$ 9,741	\$ 10,660	\$ 9,326	\$ 8,804
TOTAL SALARIES	\$ 19,779	\$ 29,188	\$ 18,548	\$ 28,095	\$ 29,671	\$ 26,641	\$ 29,365	\$ 29,523	\$ 30,046	\$ 28,444	\$ 30,817	\$ 33,227	\$ 30,636	\$ 28,914
YOUTH SPORTS														
FULLTIME	\$ 55,339	\$ 46,965	\$ 44,716	\$ 51,736	\$ 61,580	\$ 59,077	\$ 58,495	\$ 57,226	\$ 57,169	\$ 56,026	\$ 56,027	\$ 52,247	\$ 49,879	\$ 45,922
PARTTIME	\$ 42,000	\$ 36,593	\$ 18,192	\$ 38,870	\$ 24,535	\$ 23,219	\$ 30,590	\$ 28,592	\$ 28,035	\$ 37,111	\$ 20,696	\$ 25,779	\$ 12,875	\$ 15,731
BENEFITS	\$ 44,493	\$ 37,074	\$ 31,637	\$ 32,119	\$ 30,829	\$ 29,888	\$ 37,741	\$ 36,292	\$ 36,264	\$ 34,585	\$ 32,297	\$ 30,551	\$ 26,099	\$ 24,826
TOTAL SALARIES	\$ 141,832	\$ 120,632	\$ 94,545	\$ 122,725	\$ 116,944	\$ 112,184	\$ 126,826	\$ 122,110	\$ 121,468	\$ 127,722	\$ 109,020	\$ 108,577	\$ 88,853	\$ 86,479
RECREATION														
FULLTIME	\$ 31,200	\$ 31,063	\$ 26,811	\$ 31,962	\$ 39,395	\$ 42,437	\$ 40,838	\$ 40,274	\$ 40,261	\$ 39,953	\$ 39,999	\$ 39,273	\$ 37,995	\$ 40,932
PARTTIME	\$ 30,027	\$ 46,058	\$ 24,340	\$ 23,473	\$ 33,471	\$ 29,279	\$ 32,259	\$ 35,723	\$ 33,061	\$ 36,000	\$ 7,529	\$ 1,611	\$ 499	\$ 972
BENEFITS	\$ 26,266	\$ 26,515	\$ 20,099	\$ 31,832	\$ 40,996	\$ 39,067	\$ 37,669	\$ 37,044	\$ 36,824	\$ 35,799	\$ 26,084	\$ 28,339	\$ 28,774	\$ 23,817
TOTAL SALARIES	\$ 87,493	\$ 103,636	\$ 71,250	\$ 87,267	\$ 113,862	\$ 110,783	\$ 110,766	\$ 113,041	\$ 110,146	\$ 111,752	\$ 73,612	\$ 69,223	\$ 67,268	\$ 65,721
PLAYGRDS/CNTRS														
FULLTIME	\$ 46,953	\$ 43,076	\$ 40,921	\$ 53,187	\$ 51,087	\$ 48,934	\$ 45,054	\$ 46,967	\$ 46,203	\$ 45,603	\$ 45,557	\$ 44,511	\$ 42,145	\$ 37,825
PARTTIME	\$ 355,800	\$ 239,700	\$ 233,893	\$ 257,508	\$ 219,971	\$ 208,058	\$ 197,339	\$ 170,545	\$ 170,593	\$ 176,221	\$ 175,897	\$ 174,052	\$ 196,038	\$ 190,573
BENEFITS	\$ 81,488	\$ 69,246	\$ 40,161	\$ 63,837	\$ 53,494	\$ 53,857	\$ 51,473	\$ 47,910	\$ 47,382	\$ 44,547	\$ 41,297	\$ 39,783	\$ 46,249	\$ 44,137
TOTAL SALARIES	\$ 484,241	\$ 352,022	\$ 314,975	\$ 374,532	\$ 324,552	\$ 310,309	\$ 293,866	\$ 265,422	\$ 264,178	\$ 266,371	\$ 262,751	\$ 258,346	\$ 284,432	\$ 272,535

Personnel Services :	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08
COMM CNTR														
FULLTIME	\$ 47,455	\$ 46,095	\$ 45,305	\$ 28,244	\$ 26,605	\$ 25,997	\$ 27,748	\$ 27,748	\$ 27,748	\$ 27,748	\$ 27,748	\$ 27,202	\$ 26,357	\$ 23,949
PARTTIME	\$ 10,200	\$ 11,404	\$ 693	\$ 106	\$ 49	\$ 14,295	\$ 18,482	\$ 17,553	\$ 7,978	\$ -	\$ 3,285	\$ 9,124	\$ 8,632	\$ 2,289
BENEFITS	\$ 27,923	\$ 26,713	\$ 25,396	\$ 14,241	\$ 12,868	\$ 30,630	\$ 32,410	\$ 28,935	\$ 26,863	\$ 20,248	\$ 20,317	\$ 19,639	\$ 18,382	\$ 13,466
TOTAL SALARIERS	\$ 85,578	\$ 84,212	\$ 71,394	\$ 42,591	\$ 39,522	\$ 70,922	\$ 78,650	\$ 74,236	\$ 62,589	\$ 47,996	\$ 51,350	\$ 55,965	\$ 53,351	\$ 39,704
COMMUNITY SCHLS														
FULLTIME	\$ 9,200	\$ 9,194	\$ 8,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PARTTIME	\$ 23,002	\$ 27,062	\$ 8,592	\$ 7,372	\$ 11,462	\$ 14,575	\$ 20,392	\$ 42,446	\$ 29,366	\$ 29,594	\$ 33,310	\$ 24,794	\$ 22,571	\$ 43,957
BENEFITS	\$ 7,494	\$ 5,853	\$ 4,068	\$ 853	\$ 1,295	\$ 2,564	\$ 2,783	\$ 5,219	\$ 4,340	\$ 2,625	\$ 3,186	\$ 2,030	\$ 2,619	\$ 14,284
TOTAL SALARIERS	\$ 39,696	\$ 42,109	\$ 21,396	\$ 8,225	\$ 12,757	\$ 17,139	\$ 23,175	\$ 47,665	\$ 33,706	\$ 32,219	\$ 36,496	\$ 26,824	\$ 25,190	\$ 58,241
GOLF MAINTENANCE														
FULLTIME	\$ 145,125	\$ 163,904	\$ 209,919	\$ 231,156	\$ 184,452	\$ 191,395	\$ 168,642	\$ 161,738	\$ 141,287	\$ 97,955	\$ 117,064	\$ 117,834	\$ 111,635	\$ 79,473
PARTTIME	\$ 133,000	\$ 143,659	\$ 116,481	\$ 115,865	\$ 100,434	\$ 85,345	\$ 110,071	\$ 114,854	\$ 149,474	\$ 114,913	\$ 97,100	\$ 122,395	\$ 102,067	\$ 90,986
BENEFITS	\$ 129,259	\$ 134,517	\$ 143,003	\$ 147,312	\$ 108,935	\$ 115,994	\$ 112,351	\$ 104,851	\$ 95,479	\$ 51,978	\$ 70,562	\$ 73,000	\$ 64,182	\$ 51,845
TOTAL SALARIERS	\$ 407,384	\$ 442,080	\$ 469,403	\$ 494,333	\$ 393,821	\$ 392,734	\$ 391,064	\$ 381,443	\$ 386,240	\$ 264,846	\$ 284,726	\$ 313,229	\$ 277,884	\$ 222,304
GOLF OPERATIONS														
FULLTIME	\$ 116,383	\$ 113,062	\$ 89,874	\$ 60,508	\$ 68,601	\$ 66,398	\$ 65,502	\$ 95,024	\$ 98,649	\$ 98,783	\$ 109,839	\$ 89,176	\$ 59,009	\$ 54,766
PARTTIME	\$ 192,198	\$ 194,807	\$ 100,293	\$ 121,826	\$ 95,700	\$ 116,969	\$ 113,319	\$ 85,718	\$ 94,748	\$ 99,289	\$ 88,795	\$ 118,029	\$ 140,321	\$ 116,478
BENEFITS	\$ 81,458	\$ 80,779	\$ 59,010	\$ 47,653	\$ 49,080	\$ 51,959	\$ 50,099	\$ 62,170	\$ 64,786	\$ 56,023	\$ 55,103	\$ 54,035	\$ 43,882	\$ 39,685
TOTAL SALARIERS	\$ 390,039	\$ 388,648	\$ 249,177	\$ 229,987	\$ 213,381	\$ 235,326	\$ 228,920	\$ 242,912	\$ 258,183	\$ 254,095	\$ 253,737	\$ 261,240	\$ 243,212	\$ 210,929
CONCESSIONS														
FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PARTTIME	\$ 19,968	\$ 17,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BENEFITS	\$ 2,403	\$ 1,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIERS	\$ 22,371	\$ 19,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRESCHOOL														
FULLTIME	\$ 27,519	\$ 23,868	\$ 22,312	\$ 18,582	\$ 20,057	\$ 18,285	\$ 16,367	\$ 11,771	\$ 15,092	\$ 14,958	\$ 16,792	\$ 17,139	\$ 15,560	\$ 14,970
PARTTIME	\$ 8,705	\$ 910	\$ 8,913	\$ 5,032	\$ 1,930	\$ 2,716	\$ 1,821	\$ 1,431	\$ 2,320	\$ 1,196	\$ 1,548	\$ 1,531	\$ 1,416	\$ 1,363
BENEFITS	\$ 15,528	\$ 13,508	\$ 8,913	\$ 5,032	\$ 1,930	\$ 2,716	\$ 1,821	\$ 1,431	\$ 2,320	\$ 1,196	\$ 1,548	\$ 1,531	\$ 1,416	\$ 1,363
TOTAL SALARIERS	\$ 51,752	\$ 38,286	\$ 31,225	\$ 23,614	\$ 21,987	\$ 21,001	\$ 18,188	\$ 13,202	\$ 17,412	\$ 16,154	\$ 18,340	\$ 18,670	\$ 16,976	\$ 16,333
OTHERS														
FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PARTTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL														
FULLTIME	\$ 1,212,738	\$ 1,088,149	\$ 1,061,996	\$ 985,001	\$ 942,332	\$ 904,553	\$ 858,129	\$ 871,250	\$ 848,669	\$ 799,699	\$ 833,505	\$ 741,807	\$ 658,268	\$ 598,081
PARTTIME	\$ 1,354,501	\$ 1,214,247	\$ 902,090	\$ 804,221	\$ 720,040	\$ 724,386	\$ 766,468	\$ 720,425	\$ 752,612	\$ 725,642	\$ 638,007	\$ 697,665	\$ 692,012	\$ 671,157
BENEFITS	\$ 880,791	\$ 753,516	\$ 686,031	\$ 665,715	\$ 647,384	\$ 640,741	\$ 602,956	\$ 587,364	\$ 577,979	\$ 482,134	\$ 487,692	\$ 454,743	\$ 430,672	\$ 395,263
TOTAL SALARIERS	\$ 3,448,030	\$ 3,223,283	\$ 2,650,117	\$ 2,454,938	\$ 2,309,756	\$ 2,269,680	\$ 2,227,553	\$ 2,179,039	\$ 2,179,260	\$ 2,007,475	\$ 1,959,204	\$ 1,894,215	\$ 1,780,952	\$ 1,664,501

Personnel Services Synopsis

Description	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 1997-98
ADMINISTRATIVE										
FULLTIME	\$ 106,849	\$ 103,526	\$ 101,075	\$ 95,242	\$ 71,610	\$ 70,402	\$ 68,352	\$ 66,398	\$ 63,313	\$ 95,692
PARTTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BENEFITS	\$ 43,323	\$ 43,074	\$ 44,612	\$ 38,583	\$ 20,554	\$ 20,389	\$ 18,935	\$ 17,777	\$ 17,038	\$ 27,837
TOTAL SALARIES	\$ 150,172	\$ 146,600	\$ 145,687	\$ 133,825	\$ 92,164	\$ 90,791	\$ 87,287	\$ 84,175	\$ 80,351	\$ 123,529
PARKS										
FULLTIME	\$ 128,663	\$ 120,802	\$ 127,337	\$ 117,588	\$ 111,831	\$ 107,076	\$ 105,533	\$ 100,639	\$ 108,665	\$ 104,296
PARTTIME	\$ 38,109	\$ 42,719	\$ 39,855	\$ 35,313	\$ 31,440	\$ 33,044	\$ 42,263	\$ 128,731	\$ 45,216	\$ 27,930
BENEFITS	\$ 71,099	\$ 65,534	\$ 75,998	\$ 60,696	\$ 54,140	\$ 57,520	\$ 48,972	\$ 54,958	\$ 47,560	\$ 45,601
TOTAL SALARIES	\$ 237,871	\$ 229,055	\$ 243,190	\$ 213,597	\$ 197,411	\$ 197,640	\$ 196,768	\$ 284,328	\$ 201,441	\$ 177,827
AQUATICS										
FULLTIME	\$ 42,344	\$ 50,296	\$ 36,126	\$ 46,988	\$ 133,388	\$ 127,512	\$ 107,484	\$ 102,411	\$ 100,996	\$ 81,548
PARTTIME	\$ 125,364	\$ 118,332	\$ 126,884	\$ 122,456	\$ 103,267	\$ 96,444	\$ 92,743	\$ 96,554	\$ 101,875	\$ 79,403
BENEFITS	\$ 50,118	\$ 49,060	\$ 40,730	\$ 42,990	\$ 87,792	\$ 94,019	\$ 59,121	\$ 56,147	\$ 57,859	\$ 48,353
TOTAL SALARIES	\$ 217,826	\$ 217,688	\$ 203,740	\$ 212,374	\$ 324,447	\$ 317,975	\$ 259,348	\$ 255,112	\$ 260,730	\$ 209,304
ADULT SPORTS										
FULLTIME	\$ 15,008	\$ 18,076	\$ 19,749	\$ 18,999	\$ 15,360	\$ 12,999	\$ 14,912	\$ 10,730	\$ 11,110	\$ 12,734
PARTTIME	\$ 7,167	\$ 5,732	\$ 6,580	\$ 7,139	\$ 4,044	\$ 3,755	\$ -	\$ 1,715	\$ 1,963	\$ -
BENEFITS	\$ 9,863	\$ 11,450	\$ 13,528	\$ 11,644	\$ 5,065	\$ 4,818	\$ 4,118	\$ 3,274	\$ 3,760	\$ 4,638
TOTAL SALARIES	\$ 32,038	\$ 35,258	\$ 39,857	\$ 37,782	\$ 24,469	\$ 21,572	\$ 19,030	\$ 15,719	\$ 16,833	\$ 17,372
YOUTH SPORTS										
FULLTIME	\$ 44,336	\$ 41,882	\$ 39,658	\$ 32,947	\$ 36,217	\$ 30,085	\$ 21,624	\$ 26,664	\$ 21,345	\$ 23,332
PARTTIME	\$ 20,903	\$ 17,615	\$ 16,290	\$ 24,140	\$ 23,092	\$ 11,457	\$ 14,443	\$ 6,457	\$ 9,089	\$ 33
BENEFITS	\$ 27,994	\$ 25,399	\$ 25,471	\$ 20,519	\$ 12,684	\$ 10,575	\$ 8,977	\$ 8,016	\$ 7,914	\$ 8,595
TOTAL SALARIES	\$ 93,233	\$ 84,896	\$ 81,419	\$ 77,606	\$ 71,973	\$ 52,117	\$ 45,044	\$ 41,137	\$ 38,348	\$ 31,960
RECREATION										
FULLTIME	\$ 40,404	\$ 36,632	\$ 35,180	\$ 31,279	\$ 31,079	\$ 22,393	\$ 27,679	\$ 23,014	\$ 16,468	\$ 16,610
PARTTIME	\$ 9,326	\$ 8,824	\$ 6,838	\$ 10,778	\$ 15,764	\$ 5,934	\$ 4,050	\$ 1,360	\$ 222	\$ 29
BENEFITS	\$ 27,704	\$ 27,806	\$ 28,715	\$ 24,510	\$ 19,929	\$ 15,858	\$ 10,183	\$ 5,470	\$ 3,840	\$ 3,531
TOTAL SALARIES	\$ 77,434	\$ 73,262	\$ 70,733	\$ 66,567	\$ 66,772	\$ 44,185	\$ 41,912	\$ 29,844	\$ 20,530	\$ 20,170
PLAYGRDS/CNTRS										
FULLTIME	\$ 37,732	\$ 33,563	\$ 36,586	\$ 20,391	\$ 29,720	\$ 25,049	\$ 7,393	\$ 15,871	\$ 18,059	\$ 15,955
PARTTIME	\$ 209,614	\$ 192,207	\$ 195,028	\$ 169,785	\$ 155,128	\$ 144,777	\$ 148,953	\$ 150,819	\$ 137,304	\$ 92,105
BENEFITS	\$ 48,570	\$ 44,218	\$ 47,140	\$ 31,558	\$ 38,108	\$ 35,184	\$ 30,656	\$ 26,903	\$ 20,962	\$ 15,054
TOTAL SALARIES	\$ 295,916	\$ 269,988	\$ 278,754	\$ 221,714	\$ 222,956	\$ 205,010	\$ 187,002	\$ 193,593	\$ 176,325	\$ 123,114

COMM CNTR/SC HS	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98
FULLTIME	\$ 21,966	\$ 13,326	\$ 25,355	\$ 56,002	\$ -	\$ -	\$ -	\$ -	\$ 4,657	\$ 1,443
PARTTIME	\$ 11,591	\$ 17,941	\$ 26,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 372	\$ 184
BENEFITS	\$ 3,279	\$ 3,689	\$ 8,578	\$ 16,127	\$ -	\$ -	\$ -	\$ -	\$ 1,085	\$ 316
TOTAL SALARIERS	\$ 36,836	\$ 34,956	\$ 60,789	\$ 72,129	\$ -	\$ -	\$ -	\$ -	\$ 6,114	\$ 1,943
COMMUNITY SCHLS										
FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PARTTIME	\$ 34,828	\$ 26,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BENEFITS	\$ 3,179	\$ 2,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIERS	\$ 38,007	\$ 29,180	\$ 30,473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOLF MAINTENANCE										
FULLTIME	\$ 79,674	\$ 73,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PARTTIME	\$ 54,536	\$ 44,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BENEFITS	\$ 38,938	\$ 39,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIERS	\$ 173,148	\$ 156,900	\$ 115,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOLF OPERATIONS										
FULLTIME	\$ 81,117	\$ 76,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PARTTIME	\$ 73,384	\$ 75,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BENEFITS	\$ 37,778	\$ 34,523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIERS	\$ 192,279	\$ 186,745	\$ 22,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONCESSIONS										
FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,247	\$ 918
PARTTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,391	\$ 3,536
BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 531	\$ 662
TOTAL SALARIERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,169	\$ 5,116
PRESCHOOL										
FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ 533	\$ 887	\$ 1,143	\$ 1,498	\$ 1,663	\$ 3,253
PARTTIME	\$ 16,605	\$ 13,036	\$ 13,312	\$ 14,509	\$ 17,345	\$ 14,746	\$ 15,276	\$ 18,118	\$ 19,328	\$ 14,311
BENEFITS	\$ 1,698	\$ 1,444	\$ 1,505	\$ 1,516	\$ 3,653	\$ 5,485	\$ 4,888	\$ 5,076	\$ 3,020	\$ 7,438
TOTAL SALARIERS	\$ 18,303	\$ 14,480	\$ 14,817	\$ 16,025	\$ 21,531	\$ 21,118	\$ 21,307	\$ 24,692	\$ 24,011	\$ 25,002
OTHERS										
FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PARTTIME	\$ 293	\$ 379	\$ 1,426	\$ 1,545	\$ 1,821	\$ 1,142	\$ 2,108	\$ 2,536	\$ 7,323	\$ 9,660
BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIERS	\$ 293	\$ 379	\$ 1,426	\$ 1,545	\$ 1,821	\$ 1,142	\$ 2,108	\$ 2,536	\$ 7,323	\$ 9,660
GRAND TOTAL										
FULLTIME	\$ 598,093	\$ 567,955	\$ 421,066	\$ 419,436	\$ 429,738	\$ 396,403	\$ 354,120	\$ 347,225	\$ 347,523	\$ 355,781
PARTTIME	\$ 601,720	\$ 563,002	\$ 433,069	\$ 385,645	\$ 351,901	\$ 311,299	\$ 319,836	\$ 406,290	\$ 324,083	\$ 227,191
BENEFITS	\$ 363,543	\$ 348,429	\$ 286,277	\$ 248,083	\$ 241,905	\$ 243,848	\$ 185,850	\$ 177,621	\$ 163,569	\$ 162,025
TOTAL SALARIERS	\$ 1,563,356	\$ 1,479,386	\$ 1,309,051	\$ 1,053,164	\$ 1,023,544	\$ 951,550	\$ 859,806	\$ 931,136	\$ 835,175	\$ 744,997

PERSONNEL SERVICE

Personnel Services Synopsis Description	Proposed	Budgeted	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	
Administrative	\$ 539,536	\$ 383,902	\$ 370,480	\$ 317,772	\$ 286,305	\$ 272,407	\$ 271,747	\$ 267,801	\$ 264,489	\$ 252,533	\$ 251,562	
Parks	\$ 646,409	\$ 494,175	\$ 365,797	\$ 380,217	\$ 459,554	\$ 414,357	\$ 371,590	\$ 352,359	\$ 363,044	\$ 349,335	\$ 348,493	
Aquatic	\$ 531,920	\$ 705,247	\$ 571,927	\$ 345,580	\$ 297,400	\$ 285,877	\$ 283,396	\$ 269,324	\$ 267,763	\$ 256,008	\$ 238,300	
Adult Sports	\$ 19,779	\$ 29,188	\$ 18,548	\$ 28,095	\$ 29,671	\$ 26,641	\$ 29,365	\$ 29,523	\$ 30,044	\$ 28,444	\$ 30,817	
Youth Sports	\$ 141,832	\$ 120,632	\$ 94,544	\$ 122,725	\$ 116,944	\$ 112,184	\$ 126,826	\$ 122,110	\$ 121,470	\$ 127,722	\$ 109,020	
Recreation	\$ 87,493	\$ 103,636	\$ 71,250	\$ 87,267	\$ 113,862	\$ 110,783	\$ 110,766	\$ 113,041	\$ 110,146	\$ 111,752	\$ 73,612	
Playgrds & Centers	\$ 484,241	\$ 352,022	\$ 314,975	\$ 374,532	\$ 324,552	\$ 310,310	\$ 293,866	\$ 265,422	\$ 264,178	\$ 266,371	\$ 262,751	
Comm Cntrs/Scout	\$ 85,578	\$ 84,212	\$ 71,394	\$ 42,591	\$ 39,522	\$ 70,922	\$ 78,650	\$ 74,236	\$ 62,590	\$ 47,996	\$ 51,350	
Community Schools	\$ 39,696	\$ 42,109	\$ 21,396	\$ 8,225	\$ 12,757	\$ 17,139	\$ 23,175	\$ 47,665	\$ 33,706	\$ 32,219	\$ 36,496	
Golf Maintenance	\$ 407,384	\$ 442,080	\$ 469,403	\$ 494,333	\$ 393,821	\$ 392,733	\$ 391,064	\$ 381,443	\$ 386,239	\$ 264,846	\$ 284,726	
Golf Operation	\$ 390,039	\$ 388,648	\$ 249,177	\$ 229,987	\$ 213,381	\$ 235,326	\$ 228,920	\$ 242,911	\$ 258,182	\$ 254,095	\$ 253,737	
Concessions	\$ 22,371	\$ 19,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Preschool	\$ 51,752	\$ 38,286	\$ 31,225	\$ 23,614	\$ 21,987	\$ 21,000	\$ 18,188	\$ 13,202	\$ 16,582	\$ 16,154	\$ 18,340	
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grandtotal	\$ 3,448,030	\$ 3,203,283	\$ 2,650,116	\$ 2,454,938	\$ 2,309,756	\$ 2,269,679	\$ 2,227,553	\$ 2,179,037	\$ 2,178,433	\$ 2,007,475	\$ 1,959,204	

PERSONNEL SERVICE

Personnel Services Synopsis Description	Actual										
	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01	1999-00
Administrative	\$ 183,525	\$ 194,507	\$ 153,833	\$ 150,172	\$ 146,600	\$ 145,687	\$ 133,825	\$ 92,164	\$ 90,791	\$ 87,287	\$ 84,175
Parks	\$ 323,624	\$ 260,620	\$ 260,182	\$ 237,871	\$ 229,055	\$ 243,190	\$ 213,597	\$ 197,411	\$ 197,640	\$ 196,768	\$ 284,328
Aquatic	\$ 241,765	\$ 238,023	\$ 249,326	\$ 217,826	\$ 217,688	\$ 203,740	\$ 212,374	\$ 324,447	\$ 317,975	\$ 259,348	\$ 255,112
Adult Sports	\$ 33,227	\$ 30,636	\$ 28,914	\$ 32,038	\$ 35,258	\$ 39,857	\$ 37,782	\$ 24,469	\$ 21,572	\$ 19,030	\$ 15,719
Youth Sports	\$ 108,577	\$ 88,853	\$ 86,479	\$ 93,233	\$ 84,896	\$ 81,419	\$ 77,606	\$ 71,973	\$ 52,117	\$ 45,044	\$ 41,137
Recreation	\$ 69,223	\$ 67,268	\$ 65,721	\$ 77,434	\$ 73,262	\$ 70,733	\$ 66,567	\$ 66,772	\$ 44,185	\$ 41,912	\$ 29,844
Playgrds & Centers	\$ 258,346	\$ 284,432	\$ 272,535	\$ 295,916	\$ 269,988	\$ 278,754	\$ 221,714	\$ 222,956	\$ 205,010	\$ 187,002	\$ 193,593
Comm Cntrs/Scout	\$ 55,965	\$ 53,351	\$ 39,704	\$ 36,836	\$ 34,956	\$ 60,789	\$ 72,129	-	-	-	-
Community Schools	\$ 26,824	\$ 25,190	\$ 58,241	\$ 38,007	\$ 29,180	\$ 30,473	-	-	-	-	-
Golf Maintenance	\$ 313,229	\$ 277,884	\$ 222,304	\$ 173,148	\$ 156,900	\$ 115,432	-	-	-	-	-
Golf Operation	\$ 261,240	\$ 243,212	\$ 210,929	\$ 192,279	\$ 186,745	\$ 22,734	-	-	-	-	-
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Preschool	\$ 18,670	\$ 16,976	\$ 16,333	\$ 18,303	\$ 14,480	\$ 14,817	\$ 16,025	\$ 21,531	\$ 21,118	\$ 21,307	\$ 24,692
Others	\$ -	\$ -	\$ -	\$ 293	\$ 378	\$ 1,426	\$ 1,545	\$ 1,821	\$ 1,142	\$ 2,108	\$ 2,536
Grandtotal	\$ 1,894,215	\$ 1,790,952	\$ 1,664,501	\$ 1,563,356	\$ 1,479,386	\$ 1,309,051	\$ 1,053,164	\$ 1,023,544	\$ 951,550	\$ 859,806	\$ 931,136

PERSONNEL SERVICE

Personnel Services Synopsis											
Description	Actual 1998-99	Actual 1997-98	Actual 1996-97	Actual 1995-96	Actual 1994-95	Actual 1993-94	Actual 1992-93	Actual 1991-92	Actual 1990-91		
Administrative	\$ 80,351	\$ 123,529	\$ 125,892	\$ 121,339	\$ 112,865	\$ 136,546	\$ 85,284	\$ 81,804	\$ 73,766		
Parks	\$ 201,441	\$ 177,827	\$ 196,723	\$ 165,586	\$ 161,899	\$ 159,462	\$ 192,435	\$ 192,799	\$ 174,503		
Aquatic	\$ 260,730	\$ 209,304	\$ 205,735	\$ 201,160	\$ 188,533	\$ 166,901	\$ 171,967	\$ 167,333	\$ 144,589		
Adult Sports	\$ 16,833	\$ 17,372	\$ 16,395	\$ 18,306	\$ 19,208	\$ 17,150	\$ 16,294	\$ 15,367	\$ 17,337		
Youth Sports	\$ 38,348	\$ 31,960	\$ 29,076	\$ 31,157	\$ 29,705	\$ 26,246	\$ 23,778	\$ 23,551	\$ 18,574		
Recreation	\$ 20,530	\$ 20,170	\$ 20,269	\$ 21,296	\$ 18,763	\$ 18,165	\$ 16,217	\$ 35,857	\$ 33,605		
Playgrds & Centers	\$ 176,325	\$ 123,114	\$ 92,740	\$ 83,515	\$ 68,416	\$ 41,286	\$ 37,481	\$ 38,882	\$ 38,078		
Comm Cntrs/Scout	\$ 6,114	\$ 1,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Community Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Golf Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Golf Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Concessions	\$ 3,169	\$ 5,116	\$ 5,180	\$ 5,146	\$ 4,938	\$ 3,938	\$ 2,031	\$ 1,929	\$ -		
Preschool	\$ 24,011	\$ 25,002	\$ 21,584	\$ 20,141	\$ 22,809	\$ 20,999	\$ 16,249	\$ -	\$ -		
Others	\$ 7,323	\$ 9,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grandtotal	\$ 835,175	\$ 744,997	\$ 713,594	\$ 667,646	\$ 627,136	\$ 590,693	\$ 561,736	\$ 557,522	\$ 500,452		

MATERIALS & SERVICE SYNOPSIS FOR ALL DEPARTMENTS

	PROPOSED 2020-21	BUDGETED 2019-20	ACTUAL 2018-19	ACTUAL 2017-18	ACTUAL 2016-17	ACTUAL 2015-16	ACTUAL 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
ITEMS										
Supplies	\$ 797,877	\$ 719,710	\$ 609,052	\$ 508,598	\$ 523,517	\$ 569,251	\$ 537,575	\$ 483,103	\$ 509,634	\$ 526,788
Adver & Pub	\$ 52,305	\$ 56,905	\$ 15,153	\$ 24,617	\$ 31,756	\$ 45,097	\$ 37,461	\$ 48,526	\$ 43,726	\$ 27,523
Dues/Met/Tran	\$ 69,919	\$ 64,660	\$ 61,403	\$ 58,006	\$ 49,217	\$ 48,636	\$ 45,104	\$ 47,992	\$ 47,117	\$ 41,386
Utilities	\$ 1,116,862	\$ 885,278	\$ 1,058,960	\$ 763,676	\$ 741,641	\$ 784,352	\$ 628,027	\$ 640,399	\$ 568,294	\$ 622,777
Maint & Repair	\$ 338,341	\$ 300,010	\$ 249,625	\$ 207,462	\$ 226,540	\$ 274,754	\$ 231,643	\$ 255,379	\$ 272,823	\$ 231,563
Prof & Con Svc	\$ 966,402	\$ 820,373	\$ 607,995	\$ 532,382	\$ 538,368	\$ 457,019	\$ 522,735	\$ 459,760	\$ 551,468	\$ 488,536
Election	\$ 28,000	\$ 28,000	\$ 12,000	\$ -	\$ 21,453	\$ 13,216	\$ 1,659	\$ -	\$ 5,896	\$ -
Rent/Lease	\$ 21,550	\$ 36,150	\$ 19,924	\$ 28,392	\$ 52,781	\$ 56,235	\$ 81,194	\$ 61,385	\$ 65,091	\$ 59,022
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 3,391,256	\$ 2,911,086	\$ 2,634,112	\$ 2,123,132	\$ 2,185,273	\$ 2,248,560	\$ 2,085,398	\$ 1,996,544	\$ 2,064,049	\$ 1,997,595

MATERIALS & SERVICE SYNOPSIS

	PROPOSED BUDGETED		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2020-21	2019-20									
SUPPLIES											
Administration	\$ 23,400	\$ 22,650	\$ 11,255	\$ 21,734	\$ 14,723	\$ 14,359	\$ 12,078	\$ 11,531	\$ 10,849	\$ 13,021	
Parks	\$ 101,954	\$ 50,340	\$ 60,969	\$ 38,696	\$ 34,876	\$ 38,691	\$ 36,523	\$ 42,401	\$ 41,447	\$ 44,888	
Aquatics	\$ 62,360	\$ 62,360	\$ 52,010	\$ 29,769	\$ 41,574	\$ 33,909	\$ 38,318	\$ 41,013	\$ 34,388	\$ 34,151	
Sports	\$ 100,270	\$ 83,550	\$ 104,705	\$ 57,634	\$ 78,428	\$ 94,943	\$ 59,876	\$ 50,106	\$ 62,638	\$ 59,802	
Recreation	\$ 10,200	\$ 9,400	\$ 7,119	\$ 8,983	\$ 13,374	\$ 7,801	\$ 6,419	\$ 7,209	\$ 5,555	\$ 6,801	
Plyrd/Cntrs	\$ 47,200	\$ 44,500	\$ 39,912	\$ 35,862	\$ 33,017	\$ 37,478	\$ 34,632	\$ 29,601	\$ 32,192	\$ 31,006	
Sr Center	\$ 7,000	\$ 7,000	\$ 4,523	\$ 9,141	\$ 6,450	\$ 7,847	\$ 6,564	\$ 8,005	\$ 7,413	\$ 6,623	
Com Schl	\$ 5,900	\$ 6,400	\$ 2,927	\$ 3,747	\$ 4,330	\$ 3,928	\$ 3,503	\$ 4,678	\$ 6,659	\$ 4,961	
Golf Maint	\$ 199,703	\$ 193,270	\$ 115,029	\$ 147,070	\$ 145,204	\$ 121,564	\$ 149,642	\$ 120,362	\$ 122,172	\$ 133,714	
Golf Oper	\$ 220,000	\$ 220,250	\$ 201,505	\$ 153,072	\$ 148,993	\$ 206,111	\$ 188,014	\$ 164,876	\$ 184,372	\$ 188,910	
Others	\$ 19,890	\$ 19,990	\$ 9,098	\$ 2,890	\$ 2,548	\$ 2,620	\$ 2,006	\$ 3,321	\$ 1,949	\$ 2,911	
TOTALS	\$ 797,877	\$ 719,710	\$ 609,052	\$ 508,598	\$ 523,517	\$ 569,251	\$ 537,575	\$ 483,103	\$ 509,634	\$ 526,788	

ADVERTISING & PUBLICITY

Administration	\$ 5,000	\$ 5,000	\$ 729	\$ 1,736	\$ 2,797	\$ 3,776	\$ 5,548	\$ 1,526	\$ 1,402	\$ 1,419
Parks	\$ 2,600	\$ 2,500	\$ 898	\$ 924	\$ 849	\$ 2,845	\$ 3,162	\$ 2,911	\$ 3,438	\$ 1,215
Aquatics	\$ 6,925	\$ 6,925	\$ 1,627	\$ 2,196	\$ 1,937	\$ 3,330	\$ 2,161	\$ 5,866	\$ 1,702	\$ 1,447
Sports	\$ 2,800	\$ 2,700	\$ 566	\$ 1,979	\$ 1,399	\$ 2,723	\$ 2,268	\$ 2,261	\$ 955	\$ 630
Recreation	\$ 500	\$ 1,400	\$ 424	\$ 1,220	\$ 1,216	\$ 2,211	\$ 2,109	\$ 2,647	\$ 2,311	\$ 1,178
Plyrd/Cntrs	\$ 3,750	\$ 2,500	\$ 1,394	\$ 2,045	\$ 2,123	\$ 3,471	\$ 3,188	\$ 3,559	\$ 2,377	\$ 1,199
Sr Center	\$ 1,700	\$ 3,250	\$ 1,817	\$ 2,876	\$ 2,639	\$ 6,069	\$ 2,857	\$ 3,948	\$ 2,717	\$ 4,070
Com Schl	\$ 400	\$ 1,900	\$ 501	\$ 1,177	\$ 1,098	\$ 2,059	\$ 1,898	\$ 1,863	\$ 1,575	\$ 1,907
Golf Maint	\$ 530	\$ 1,530	\$ 195	\$ 881	\$ 758	\$ 1,756	\$ -	\$ 1,455	\$ 99	\$ 31
Golf Oper	\$ 27,100	\$ 27,100	\$ 6,250	\$ 8,406	\$ 15,260	\$ 14,195	\$ 12,463	\$ 20,167	\$ 25,528	\$ 14,179
Others	\$ 1,000	\$ 2,100	\$ 751	\$ 1,177	\$ 1,680	\$ 2,662	\$ 1,807	\$ 2,323	\$ 1,622	\$ 248
TOTALS	\$ 52,305	\$ 56,905	\$ 15,153	\$ 24,617	\$ 31,756	\$ 45,097	\$ 37,461	\$ 48,526	\$ 43,726	\$ 27,523

MATERIALS & SERVICE SYNOPSIS

	PROPOSED BUDGETED		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2020-21	2019-20										
DUES/MEETINGS/TRANSPORTATION/TRAVEL												
Administration	\$ 23,610	\$ 21,650	\$ 23,305	\$ 14,874	\$ 16,924	\$ 23,145	\$ 22,918	\$ 20,093	\$ 18,778	\$ 12,492		
Parks	\$ 8,935	\$ 8,845	\$ 8,932	\$ 9,003	\$ 6,512	\$ 5,534	\$ 5,659	\$ 4,395	\$ 5,343	\$ 6,837		
Aquatics	\$ 6,360	\$ 6,360	\$ 6,807	\$ 3,697	\$ 3,391	\$ 1,885	\$ 2,633	\$ 2,829	\$ 2,803	\$ 3,304		
Sports	\$ 3,530	\$ 2,930	\$ 3,323	\$ 5,545	\$ 2,447	\$ 2,271	\$ 1,755	\$ 2,078	\$ 2,314	\$ 2,411		
Recreation	\$ 2,499	\$ 1,800	\$ 1,189	\$ 1,695	\$ 1,641	\$ 1,187	\$ 990	\$ 961	\$ 753	\$ 1,583		
Piگرد/Cntrs	\$ 3,615	\$ 3,100	\$ 2,485	\$ 2,267	\$ 1,234	\$ 661	\$ 655	\$ 591	\$ 732	\$ 1,082		
Sr Center	\$ 2,640	\$ 1,800	\$ 1,847	\$ 2,276	\$ 1,052	\$ 818	\$ 855	\$ 1,563	\$ 566	\$ 1,229		
Com Schl	\$ 1,575	\$ 1,175	\$ 842	\$ 995	\$ 214	\$ 374	\$ 210	\$ 329	\$ 195	\$ 434		
Golf Maint	\$ 5,630	\$ 5,100	\$ 5,100	\$ 8,719	\$ 10,496	\$ 6,792	\$ 1,906	\$ 5,306	\$ 6,078	\$ 5,125		
Golf Oper	\$ 8,850	\$ 8,850	\$ 5,611	\$ 8,047	\$ 5,306	\$ 5,863	\$ 7,425	\$ 9,777	\$ 9,534	\$ 6,690		
Others	\$ 2,675	\$ 3,050	\$ 1,961	\$ 888	\$ -	\$ 106	\$ 98	\$ 70	\$ 21	\$ 199		
TOTALS	\$ 69,919	\$ 64,660	\$ 61,403	\$ 58,006	\$ 49,217	\$ 48,636	\$ 45,104	\$ 47,992	\$ 47,117	\$ 41,386		

112

UTILITIES

Administration	\$ 13,694	\$ 11,460	\$ 7,488	\$ 6,725	\$ 8,431	\$ 10,421	\$ 7,564	\$ 8,207	\$ 9,965	\$ 8,690
Parks	\$ 364,682	\$ 292,730	\$ 307,614	\$ 270,430	\$ 252,003	\$ 231,335	\$ 199,477	\$ 191,712	\$ 220,823	\$ 177,655
Aquatics	\$ 380,054	\$ 227,040	\$ 377,559	\$ 209,715	\$ 185,869	\$ 166,847	\$ 158,094	\$ 161,855	\$ 160,910	\$ 151,227
Sports	\$ 19,740	\$ 16,500	\$ 13,169	\$ 15,120	\$ 15,669	\$ 15,156	\$ 12,999	\$ 6,243	\$ 14,048	\$ 13,433
Recreation	\$ 5,720	\$ 5,500	\$ 3,625	\$ 5,500	\$ 5,112	\$ 4,877	\$ 5,318	\$ 5,859	\$ 5,362	\$ 4,871
Piگرد/Cntrs	\$ 21,452	\$ 15,000	\$ 21,668	\$ 20,919	\$ 18,544	\$ 17,698	\$ 13,999	\$ 12,103	\$ 11,174	\$ 13,569
Sr Center	\$ 28,475	\$ 30,300	\$ 30,492	\$ 28,965	\$ 30,073	\$ 27,193	\$ 23,026	\$ 24,196	\$ 22,891	\$ 20,589
Com Schl	\$ 2,460	\$ 1,500	\$ 1,161	\$ 970	\$ 1,155	\$ 677	\$ 923	\$ 1,908	\$ 2,443	\$ 2,222
Golf Maint	\$ 199,650	\$ 206,498	\$ 238,783	\$ 131,296	\$ 165,092	\$ 245,384	\$ 147,609	\$ 170,827	\$ 63,908	\$ 171,876
Golf Oper	\$ 70,940	\$ 70,400	\$ 52,950	\$ 69,638	\$ 56,957	\$ 61,165	\$ 55,297	\$ 54,170	\$ 52,922	\$ 54,822
Others	\$ 9,995	\$ 8,350	\$ 4,452	\$ 4,398	\$ 2,736	\$ 3,599	\$ 3,721	\$ 3,319	\$ 3,848	\$ 3,823
TOTALS	\$ 1,116,862	\$ 885,278	\$ 1,058,960	\$ 763,676	\$ 741,641	\$ 784,352	\$ 628,027	\$ 640,399	\$ 568,294	\$ 622,777

MATERIALS & SERVICE SYNOPSIS

	PROPOSED BUDGETED		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
	2020-21	2019-20										
MAINTENANCE & REPAIRS												
Administration	\$ 1,000	\$ 1,000	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	\$ 143,405	\$ 119,567	\$ 106,435	\$ 89,576	\$ 95,382	\$ 94,990	\$ 81,251	\$ 83,604	\$ 114,020	\$ 89,959	\$ -	
Aquatics	\$ -	\$ -	\$ 2,574.40	\$ 469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sports	\$ 1,200	\$ 500	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ 7,123	\$ 299	\$ -	\$ 191	
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 388	\$ 388	\$ 388	\$ 401	
Plygrd/Cntrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ 30	\$ 31	
Sr Center	\$ 200	\$ 200	\$ -	\$ -	\$ 152	\$ -	\$ 550	\$ 48	\$ 40	\$ 40	\$ 98	
Com Schl	\$ -	\$ -	\$ 248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Golf Maint	\$ 174,036	\$ 160,243	\$ 136,429	\$ 107,393	\$ 122,505	\$ 172,179	\$ 147,580	\$ 155,343	\$ 148,899	\$ 127,905	\$ -	
Golf Oper	\$ 18,000	\$ 18,000	\$ 3,922	\$ 10,024	\$ 8,437	\$ 7,585	\$ 1,952	\$ 8,224	\$ 8,935	\$ 12,934	\$ -	
Others	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 609	\$ 157	\$ 44	\$ -	
TOTALS	\$ 338,341	\$ 300,010	\$ 249,625	\$ 207,462	\$ 226,540	\$ 274,754	\$ 231,643	\$ 255,379	\$ 272,823	\$ 231,563	\$ -	

3

PROFESSIONAL & CONTRACT SERVICES

Administration	\$ 156,000	\$ 155,000	\$ 59,516	\$ 60,650	\$ 95,187	\$ 77,796	\$ 109,598	\$ 120,070	\$ 205,007	\$ 145,050
Parks	\$ 387,498	\$ 286,000	\$ 261,735	\$ 179,094	\$ 197,177	\$ 167,426	\$ 147,956	\$ 141,340	\$ 114,388	\$ 113,328
Aquatics	\$ 56,216	\$ 56,216	\$ 56,022	\$ 46,658	\$ 44,666	\$ 31,770	\$ 40,563	\$ 27,950	\$ 36,036	\$ 32,297
Sports	\$ 101,500	\$ 79,455	\$ 80,491	\$ 109,760	\$ 63,234	\$ 50,208	\$ 51,995	\$ 46,964	\$ 58,679	\$ 66,938
Recreation	\$ 25,150	\$ 25,150	\$ 20,177	\$ 24,686	\$ 22,146	\$ 27,936	\$ 29,689	\$ 21,626	\$ 26,281	\$ 35,483
Plygrd/Cntrs	\$ 26,000	\$ 28,000	\$ 30,153	\$ 16,387	\$ 13,863	\$ 10,092	\$ 10,988	\$ 8,768	\$ 8,501	\$ 9,306
Sr Center	\$ 55,000	\$ 47,000	\$ 37,923	\$ 34,937	\$ 40,363	\$ 30,302	\$ 39,813	\$ 29,847	\$ 38,487	\$ 26,198
Com Schl	\$ 12,850	\$ 8,100	\$ 8,135	\$ 7,293	\$ 6,275	\$ 4,104	\$ 7,941	\$ 7,833	\$ 11,643	\$ 10,608
Golf Maint	\$ 62,838	\$ 51,302	\$ 32,082	\$ 34,088	\$ 39,921	\$ 45,774	\$ 63,306	\$ 34,041	\$ 23,862	\$ 8,283
Golf Oper	\$ 28,000	\$ 30,000	\$ 19,586	\$ 16,330	\$ 12,457	\$ 10,410	\$ 18,519	\$ 18,845	\$ 24,089	\$ 37,142
Others	\$ 55,350	\$ 54,150	\$ 2,175	\$ 2,499	\$ 3,079	\$ 1,201	\$ 2,367	\$ 2,476	\$ 4,495	\$ 3,903
TOTALS	\$ 966,402	\$ 820,373	\$ 607,995	\$ 532,382	\$ 538,368	\$ 457,019	\$ 522,735	\$ 459,760	\$ 551,468	\$ 488,536

MATERIALS & SERVICE SYNOPSIS

	PROPOSED BUDGETED		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
	2020-21	2019-20										2018-19
ELECTIONS												
Administration	\$ 28,000	\$ 28,000	\$ 12,000	-	\$ 21,453	\$ 13,216	\$ 1,659	-	\$ 5,896	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-	-
Aquatics	-	-	-	-	-	-	-	-	-	-	-	-
Sports	-	-	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-	-	-
Plygrd/Cntrs	-	-	-	-	-	-	-	-	-	-	-	-
Sr Center	-	-	-	-	-	-	-	-	-	-	-	-
Com Schl	-	-	-	-	-	-	-	-	-	-	-	-
Golf Maint	-	-	-	-	-	-	-	-	-	-	-	-
Golf Oper	-	-	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS	\$ 28,000	\$ 28,000	\$ 12,000	-	\$ 21,453	\$ 13,216	\$ 1,659	-	\$ 5,896	-	-	-

4

RENTAL & LEASES

Administration	\$ 750	\$ 750	\$ -	-	\$ -	\$ 362	\$ 569	\$ 620	\$ 791	\$ 885
Parks	\$ 10,000	\$ 24,600	\$ 18,961	\$ 20,510	\$ 28,740	\$ 11,007	\$ 23,639	\$ 18,376	\$ 19,855	\$ 20,131
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sports	\$ 5,200	\$ 5,200	\$ -	\$ 521	\$ 3,050	\$ 4,301	\$ 5,419	\$ 2,188	\$ 495	\$ 4,166
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plygrd/Cntrs	\$ 5,000	\$ 5,000	\$ -	\$ 6,705	\$ 8,922	\$ 6,545	\$ 5,772	\$ 5,637	\$ 4,177	\$ 6,030
Sr Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ 600	\$ 600	\$ 318	\$ 656	\$ 12,069	\$ 9,208	\$ 3,922	\$ 1,033	\$ 3,249	\$ 6,613
Golf Oper	\$ -	\$ -	\$ 645	\$ -	\$ -	\$ 24,812	\$ 41,873	\$ 33,531	\$ 36,524	\$ 21,197
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 21,550	\$ 36,150	\$ 19,924	\$ 28,392	\$ 52,781	\$ 56,235	\$ 81,194	\$ 61,385	\$ 65,091	\$ 59,022

MATERIALS & SERVICE SYNOPSIS

	PROPOSED BUDGETED		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2020-21	2019-20											
CAPITAL OUTLAY													
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	-	-	-	-	-	-	-	-	-	-	-	-	-
Aquatics	-	-	-	-	-	-	-	-	-	-	-	-	-
Sports	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Plygrd/Cntrs	-	-	-	-	-	-	-	-	-	-	-	-	-
Sr Center	-	-	-	-	-	-	-	-	-	-	-	-	-
Com Schl	-	-	-	-	-	-	-	-	-	-	-	-	-
Golf Maint	-	-	-	-	-	-	-	-	-	-	-	-	-
Golf Oper	-	-	-	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

115

	PROPOSED BUDGETED		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2020-21	2019-20											
TOTALS	\$ 251,454	\$ 245,510	\$ 114,312	\$ 105,719	\$ 159,515	\$ 143,075	\$ 160,244	\$ 162,087	\$ 252,743	\$ 181,557			
Administration	\$ 1,019,074	\$ 784,582	\$ 765,545	\$ 608,233	\$ 615,539	\$ 551,828	\$ 497,667	\$ 484,739	\$ 519,314	\$ 454,013			
Parks	\$ 511,915	\$ 358,901	\$ 496,601	\$ 292,504	\$ 277,437	\$ 237,741	\$ 241,769	\$ 239,513	\$ 235,839	\$ 222,426			
Aquatics	\$ 234,240	\$ 190,835	\$ 202,253	\$ 190,559	\$ 164,291	\$ 169,602	\$ 134,312	\$ 116,963	\$ 139,428	\$ 147,571			
Sports	\$ 44,069	\$ 43,250	\$ 32,533	\$ 42,084	\$ 43,489	\$ 44,012	\$ 44,525	\$ 38,690	\$ 40,650	\$ 50,317			
Recreation	\$ 107,017	\$ 98,100	\$ 95,612	\$ 84,185	\$ 77,703	\$ 75,945	\$ 69,234	\$ 60,259	\$ 59,183	\$ 62,223			
Plygrd/Cntrs	\$ 95,015	\$ 89,550	\$ 76,602	\$ 78,195	\$ 80,729	\$ 72,229	\$ 73,665	\$ 67,607	\$ 72,114	\$ 58,807			
Sr Center	\$ 23,185	\$ 19,075	\$ 13,813	\$ 14,182	\$ 13,072	\$ 11,142	\$ 14,475	\$ 16,611	\$ 22,515	\$ 20,132			
Com Schl	\$ 642,987	\$ 618,543	\$ 527,936	\$ 430,103	\$ 496,045	\$ 602,657	\$ 513,965	\$ 488,367	\$ 368,267	\$ 453,547			
Golf Maint	\$ 372,890	\$ 374,600	\$ 290,469	\$ 265,517	\$ 247,410	\$ 330,141	\$ 325,543	\$ 309,590	\$ 341,904	\$ 335,874			
Golf Oper	\$ 89,410	\$ 88,140	\$ 18,436	\$ 11,852	\$ 10,043	\$ 10,188	\$ 9,999	\$ 12,118	\$ 12,092	\$ 11,128			
Others	\$ 3,391,256	\$ 2,911,086	\$ 2,634,112	\$ 2,123,132	\$ 2,185,273	\$ 2,248,560	\$ 2,085,398	\$ 1,996,544	\$ 2,064,049	\$ 1,997,595			

MATERIALS & SERVICE SYNOPSIS FOR ALL DEPARTMENTS

ITEMS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01		
Supplies	\$ 486,263	\$ 467,531	\$ 496,448	\$ 503,105	\$ 345,244	\$ 427,768	\$ 238,657	\$ 144,205	\$ 146,272	\$ 131,379	\$ 111,672		
Adver & Pub	\$ 33,914	\$ 39,275	\$ 40,332	\$ 52,385	\$ 39,283	\$ 26,513	\$ 23,675	\$ 23,281	\$ 21,038	\$ 20,181	\$ 13,736		
Dues/Met/Tran	\$ 50,384	\$ 42,138	\$ 39,652	\$ 39,032	\$ 36,355	\$ 52,569	\$ 36,119	\$ 30,708	\$ 34,334	\$ 37,017	\$ 28,214		
Utilities	\$ 659,870	\$ 628,584	\$ 693,433	\$ 636,933	\$ 526,042	\$ 397,873	\$ 297,217	\$ 225,207	\$ 230,685	\$ 203,059	\$ 160,036		
Maint & Repair	\$ 194,472	\$ 171,371	\$ 174,086	\$ 115,152	\$ 179,671	\$ 150,920	\$ 106,712	\$ 58,785	\$ 71,031	\$ 55,733	\$ 49,402		
Prof & Con Svc	\$ 568,197	\$ 603,727	\$ 541,290	\$ 469,649	\$ 522,756	\$ 370,056	\$ 528,943	\$ 361,934	\$ 382,145	\$ 343,056	\$ 325,715		
Election	\$ 3,113	\$ -	\$ 3,519	\$ 216	\$ 6,648	\$ 590	\$ 4,176	\$ 3,772	\$ -	\$ -	\$ 3,243		
Rent/Lease	\$ 70,712	\$ 80,860	\$ 94,875	\$ 87,030	\$ 16,100	\$ 30,914	\$ 16,651	\$ 15,589	\$ 7,949	\$ 9,302	\$ 6,347		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
GRAND TOTAL	\$ 2,066,925	\$ 2,033,486	\$ 2,083,635	\$ 1,903,502	\$ 1,672,099	\$ 1,457,203	\$ 1,252,150	\$ 863,481	\$ 893,454	\$ 799,727	\$ 698,365		

MATERIALS & SERVICE SYNOPSIS

	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
SUPPLIES											
Administration	\$ 14,558	\$ 11,422	\$ 8,890	\$ 6,572	\$ 5,695	\$ 7,370	\$ 17,596	\$ 19,823	\$ 17,871	\$ 16,046	\$ 11,820
Parks	\$ 39,855	\$ 36,614	\$ 36,340	\$ 36,987	\$ 32,615	\$ 35,625	\$ 39,379	\$ 29,495	\$ 31,402	\$ 25,780	\$ 26,680
Aquatics	\$ 29,018	\$ 22,911	\$ 25,166	\$ 20,657	\$ 23,354	\$ 21,272	\$ 19,338	\$ 21,717	\$ 21,797	\$ 17,535	\$ 14,801
Sports	\$ 36,954	\$ 47,092	\$ 50,481	\$ 37,874	\$ 27,030	\$ 30,671	\$ 28,893	\$ 29,544	\$ 33,058	\$ 36,467	\$ 29,035
Recreation	\$ 7,335	\$ 4,222	\$ 3,493	\$ 4,452	\$ 6,411	\$ 8,585	\$ 6,206	\$ 6,679	\$ 11,921	\$ 8,034	\$ 6,163
Plygrd/Cntrs	\$ 31,217	\$ 27,667	\$ 34,912	\$ 37,459	\$ 35,258	\$ 33,197	\$ 33,446	\$ 30,746	\$ 27,792	\$ 24,051	\$ 20,949
Sr Center	\$ 6,395	\$ 9,303	\$ 7,255	\$ 13,661	\$ 5,827	\$ 5,093	\$ 4,363	\$ 4,468	\$ 840	\$ 1,742	\$ 479
Com Schl	\$ 9,181	\$ 9,734	\$ 8,183	\$ 9,301	\$ 9,035	\$ 7,432	\$ 14,987	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ 104,323	\$ 84,995	\$ 105,422	\$ 116,589	\$ 43,009	\$ 45,717	\$ 60,629	\$ 12,148	\$ -	\$ -	\$ -
Golf Oper	\$ 204,522	\$ 210,879	\$ 214,219	\$ 217,901	\$ 154,304	\$ 231,004	\$ 12,148	\$ -	\$ -	\$ -	\$ -
Others	\$ 2,905	\$ 2,692	\$ 2,087	\$ 1,652	\$ 2,706	\$ 1,802	\$ 1,672	\$ 1,733	\$ 1,591	\$ 1,724	\$ 1,745
TOTALS	\$ 486,263	\$ 467,531	\$ 496,448	\$ 503,105	\$ 345,244	\$ 427,768	\$ 238,657	\$ 144,205	\$ 146,272	\$ 131,379	\$ 111,672

ADVERTISING & PUBLICITY

Administration	\$ 3,299	\$ 730	\$ 81	\$ 680	\$ 1,019	\$ 1,793	\$ 1,485	\$ 1,854	\$ 1,664	\$ 3,557	\$ 3,374
Parks	\$ 3,017	\$ 1,476	\$ 1,549	\$ 1,549	\$ 896	\$ 2,653	\$ 2,118	\$ 1,908	\$ 892	\$ 918	\$ 413
Aquatics	\$ 3,507	\$ 8,254	\$ 5,278	\$ 5,093	\$ 4,176	\$ 4,574	\$ 4,410	\$ 4,417	\$ 4,675	\$ 4,608	\$ 3,443
Sports	\$ 2,681	\$ 2,686	\$ 4,279	\$ 2,868	\$ 3,936	\$ 3,679	\$ 3,292	\$ 2,388	\$ 2,137	\$ 2,148	\$ 1,407
Recreation	\$ 3,136	\$ 5,307	\$ 6,804	\$ 7,753	\$ 7,455	\$ 6,391	\$ 7,178	\$ 8,598	\$ 8,936	\$ 6,965	\$ 2,027
Plygrd/Cntrs	\$ 1,967	\$ 2,029	\$ 2,041	\$ 1,304	\$ 1,362	\$ 1,031	\$ 1,191	\$ 1,296	\$ 871	\$ 794	\$ 957
Sr Center	\$ 5,224	\$ 4,205	\$ 4,209	\$ 6,868	\$ 4,210	\$ 1,260	\$ 3,094	\$ 2,547	\$ 1,604	\$ 719	\$ 1,865
Com Schl	\$ 1,385	\$ 1,805	\$ 2,031	\$ 2,563	\$ 1,205	\$ 1,049	\$ 110	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ 203	\$ -	\$ -	\$ 66	\$ 159	\$ 39	\$ 375	\$ -	\$ -	\$ -	\$ -
Golf Oper	\$ 8,668	\$ 12,085	\$ 13,551	\$ 22,873	\$ 14,489	\$ 3,747	\$ 87	\$ -	\$ -	\$ -	\$ -
Others	\$ 827	\$ 698	\$ 509	\$ 768	\$ 376	\$ 297	\$ 335	\$ 273	\$ 259	\$ 472	\$ 250
TOTALS	\$ 33,914	\$ 39,275	\$ 40,332	\$ 52,385	\$ 39,283	\$ 26,513	\$ 23,675	\$ 23,281	\$ 21,038	\$ 20,181	\$ 13,736

MATERIALS & SERVICE SYNOPSIS

	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
DUES/MEETINGS/TRANSPORTATION/TRAVEL											
Administration	\$ 21,820	\$ 15,973	\$ 17,559	\$ 14,131	\$ 17,058	\$ 19,641	\$ 18,158	\$ 18,323	\$ 20,961	\$ 25,797	\$ 18,973
Parks	\$ 6,008	\$ 4,593	\$ 4,617	\$ 4,742	\$ 3,764	\$ 4,310	\$ 4,204	\$ 4,029	\$ 3,690	\$ 3,229	\$ 3,521
Aquatics	\$ 3,163	\$ 2,877	\$ 3,108	\$ 3,050	\$ 1,963	\$ 3,159	\$ 2,184	\$ 2,185	\$ 3,920	\$ 2,841	\$ 2,615
Sports	\$ 2,236	\$ 1,683	\$ 1,952	\$ 3,042	\$ 1,608	\$ 2,394	\$ 2,260	\$ 2,207	\$ 2,057	\$ 1,820	\$ 1,815
Recreation	\$ 1,236	\$ 1,111	\$ 953	\$ 1,688	\$ 1,249	\$ 2,129	\$ 1,454	\$ 1,055	\$ 1,936	\$ 1,506	\$ 495
Plygrd/Cntrs	\$ 949	\$ 773	\$ 931	\$ 1,507	\$ 930	\$ 2,165	\$ 1,545	\$ 957	\$ 1,609	\$ 1,608	\$ 693
Sr Center	\$ 842	\$ 1,297	\$ 1,198	\$ 1,011	\$ 332	\$ 1,216	\$ 437	\$ 1,927	\$ 76	\$ 46	\$ 51
Com Schl	\$ 483	\$ 755	\$ 700	\$ 1,216	\$ 1,281	\$ 1,567	\$ 2,585	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ 3,493	\$ 3,916	\$ 2,043	\$ 2,058	\$ 3,083	\$ 1,375	\$ 814	\$ -	\$ -	\$ -	\$ -
Golf Oper	\$ 9,975	\$ 9,135	\$ 6,577	\$ 6,475	\$ 5,040	\$ 14,575	\$ 2,478	\$ -	\$ -	\$ -	\$ -
Others	\$ 179	\$ 25	\$ 14	\$ 112	\$ 47	\$ 38	\$ -	\$ 25	\$ 85	\$ 170	\$ 51
TOTALS	\$ 50,384	\$ 42,138	\$ 39,652	\$ 39,032	\$ 36,355	\$ 52,569	\$ 36,119	\$ 30,708	\$ 34,334	\$ 37,017	\$ 28,214

UTILITIES

Administration	\$ 4,479	\$ 4,056	\$ 5,198	\$ 3,787	\$ 4,158	\$ 5,301	\$ 6,244	\$ 5,462	\$ 8,152	\$ 5,371	\$ 4,262
Parks	\$ 184,762	\$ 180,947	\$ 104,811	\$ 96,966	\$ 101,030	\$ 80,202	\$ 76,904	\$ 74,642	\$ 65,017	\$ 53,729	\$ 42,006
Aquatics	\$ 163,763	\$ 160,282	\$ 164,669	\$ 147,905	\$ 110,231	\$ 107,222	\$ 109,286	\$ 88,524	\$ 107,315	\$ 92,605	\$ 72,445
Sports	\$ 5,658	\$ 8,354	\$ 11,734	\$ 17,500	\$ 15,855	\$ 16,475	\$ 12,202	\$ 12,313	\$ 11,841	\$ 9,988	\$ 4,896
Recreation	\$ 5,856	\$ 3,693	\$ 3,712	\$ 4,032	\$ 3,999	\$ 5,114	\$ 2,543	\$ 2,486	\$ 3,785	\$ 2,730	\$ 1,997
Plygrd/Cntrs	\$ 10,163	\$ 10,357	\$ 9,704	\$ 9,924	\$ 12,644	\$ 11,697	\$ 6,017	\$ 5,881	\$ 6,624	\$ 5,904	\$ 4,776
Sr Center	\$ 20,898	\$ 1,971	\$ 61,627	\$ 54,034	\$ 46,677	\$ 45,444	\$ 38,135	\$ 33,142	\$ 25,162	\$ 29,819	\$ 27,847
Com Schl	\$ 2,241	\$ 1,814	\$ 1,679	\$ 1,456	\$ 2,545	\$ 1,337	\$ 319	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ 202,460	\$ 195,982	\$ 274,454	\$ 249,150	\$ 191,515	\$ 92,006	\$ 41,980	\$ -	\$ -	\$ -	\$ -
Golf Oper	\$ 56,226	\$ 57,804	\$ 53,288	\$ 49,144	\$ 34,579	\$ 30,090	\$ 75	\$ -	\$ -	\$ -	\$ -
Others	\$ 3,364	\$ 3,324	\$ 2,557	\$ 3,035	\$ 2,809	\$ 2,985	\$ 3,512	\$ 2,757	\$ 2,789	\$ 2,913	\$ 1,807
TOTALS	\$ 659,870	\$ 628,584	\$ 693,433	\$ 636,933	\$ 526,042	\$ 397,873	\$ 297,217	\$ 225,207	\$ 230,685	\$ 203,059	\$ 160,036

MATERIALS & SERVICE SYNOPSIS

	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
MAINTENANCE & REPAIRS											
Administration	\$ 895	\$ 151	\$ -	\$ 190	\$ 45	\$ 158	\$ 239	\$ 388	\$ 1,909	\$ 5,361	\$ -
Parks	\$ 67,866	\$ 72,287	\$ 92,734	\$ 66,858	\$ 67,563	\$ 63,135	\$ 64,323	\$ 55,529	\$ 66,809	\$ 49,943	\$ 49,216
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ 143	\$ -	\$ 312	\$ 397	\$ -	\$ -	\$ -
Sports	\$ 254	\$ 529	\$ 242	\$ -	\$ 146	\$ 153	\$ 719	\$ 677	\$ 463	\$ 290	\$ 124
Recreation	\$ 254	\$ 174	\$ 181	\$ 94	\$ 481	\$ 1,055	\$ 1,407	\$ 1,009	\$ -	\$ -	\$ -
Plygrd/Cntrs	\$ 26	\$ 117	\$ -	\$ -	\$ 116	\$ 640	\$ 480	\$ 197	\$ 1,850	\$ 139	\$ 62
Sr Center	\$ 231	\$ 62	\$ 100	\$ -	\$ 267	\$ 145	\$ 29	\$ 588	\$ -	\$ -	\$ -
Com Schl	\$ 79	\$ 165	\$ 6	\$ 88	\$ 14,024	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ 114,900	\$ 85,870	\$ 71,691	\$ 39,624	\$ 52,487	\$ 37,223	\$ 38,379	\$ -	\$ -	\$ -	\$ -
Golf Oper	\$ 9,967	\$ 11,425	\$ 9,132	\$ 7,936	\$ 44,399	\$ 48,345	\$ 824	\$ -	\$ -	\$ -	\$ -
Others	\$ -	\$ 591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 194,472	\$ 171,371	\$ 174,086	\$ 115,152	\$ 179,671	\$ 150,920	\$ 106,712	\$ 58,785	\$ 71,031	\$ 55,733	\$ 49,402

PROFESSIONAL & CONTRACT SERVICES

Administration	\$ 160,371	\$ 188,678	\$ 120,544	\$ 39,150	\$ 81,638	\$ 82,579	\$ 88,939	\$ 66,617	\$ 64,625	\$ 85,996	\$ 51,969
Parks	\$ 126,937	\$ 107,965	\$ 102,828	\$ 99,700	\$ 112,309	\$ 98,451	\$ 113,936	\$ 89,272	\$ 108,922	\$ 92,899	\$ 96,918
Aquatics	\$ 39,973	\$ 38,223	\$ 38,749	\$ 35,941	\$ 36,273	\$ 34,464	\$ 32,024	\$ 27,106	\$ 25,459	\$ 14,295	\$ 13,143
Sports	\$ 78,087	\$ 68,667	\$ 82,617	\$ 73,536	\$ 69,021	\$ 58,004	\$ 63,096	\$ 52,588	\$ 50,859	\$ 61,312	\$ 59,811
Recreation	\$ 69,835	\$ 80,217	\$ 91,781	\$ 66,640	\$ 69,021	\$ 76,490	\$ 75,798	\$ 69,537	\$ 78,955	\$ 47,817	\$ 35,321
Plygrd/Cntrs	\$ 12,999	\$ 15,535	\$ 8,083	\$ 10,981	\$ 17,186	\$ 12,565	\$ 18,242	\$ 15,665	\$ 19,205	\$ 18,228	\$ 22,065
Sr Center	\$ 30,504	\$ 35,280	\$ 35,194	\$ 28,611	\$ 29,497	\$ 26,267	\$ 21,798	\$ 26,206	\$ 19,131	\$ 12,963	\$ 16,464
Com Schl	\$ 8,804	\$ 20,734	\$ 22,678	\$ 17,495	\$ 15,705	\$ 14,014	\$ 11,444	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ 6,602	\$ 10,437	\$ 5,717	\$ 11,141	\$ 4,887	\$ (58,564)	\$ 88,552	\$ -	\$ -	\$ -	\$ -
Golf Oper	\$ 29,829	\$ 29,487	\$ 23,504	\$ 25,036	\$ 45,908	\$ 13,625	\$ 7,075	\$ -	\$ -	\$ -	\$ -
Others	\$ 4,256	\$ 8,504	\$ 9,595	\$ 61,418	\$ 41,678	\$ 12,161	\$ 8,039	\$ 14,943	\$ 14,989	\$ 9,546	\$ 30,024
TOTALS	\$ 568,197	\$ 603,727	\$ 541,290	\$ 469,649	\$ 522,756	\$ 370,056	\$ 528,943	\$ 361,934	\$ 382,145	\$ 343,056	\$ 325,715

5

MATERIALS & SERVICE SYNOPSIS

	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
ELECTIONS											
Administration	\$ 3,113	\$ -	\$ 3,519	\$ -	\$ 6,648	\$ 308	\$ 4,176	\$ 3,772	\$ -	\$ -	\$ 3,243
Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plygrd/Cntrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sr Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ -	\$ -	\$ -	\$ 216	\$ -	\$ 282	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 3,113	\$ -	\$ 3,519	\$ 216	\$ 6,648	\$ 590	\$ 4,176	\$ 3,772	\$ -	\$ -	\$ 3,243

120

RENTAL & LEASES

	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
Administration	\$ 655	\$ -	\$ 397	\$ 516	\$ 1,924	\$ 1,954	\$ -	\$ -	\$ 818	\$ -	\$ -
Parks	\$ 11,697	\$ 11,161	\$ 2,170	\$ 743	\$ 1,654	\$ 640	\$ 2,639	\$ 1,941	\$ 1,629	\$ 2,393	\$ 2,263
Aquatics	\$ -	\$ -	\$ -	\$ 953	\$ 1,286	\$ 2,965	\$ 1,336	\$ 3,070	\$ -	\$ 141	\$ -
Sports	\$ 7,606	\$ 5,383	\$ 8,437	\$ 6,000	\$ 4,128	\$ 4,738	\$ 5,420	\$ 5,790	\$ 5,502	\$ 6,768	\$ 4,084
Recreation	\$ -	\$ -	\$ 15	\$ -	\$ 1,016	\$ 683	\$ 600	\$ 539	\$ -	\$ -	\$ -
Plygrd/Cntrs	\$ 4,446	\$ 4,995	\$ 5,698	\$ 5,840	\$ 6,092	\$ 6,446	\$ 5,035	\$ 4,249	\$ -	\$ -	\$ -
Sr Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ 504	\$ 13,439	\$ 1,216	\$ 652	\$ -	\$ 4,833	\$ 1,621	\$ -	\$ -	\$ -	\$ -
Golf Oper	\$ 45,804	\$ 45,882	\$ 76,942	\$ 72,326	\$ -	\$ 8,655	\$ -	\$ -	\$ -	\$ -	\$ -
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 70,712	\$ 80,860	\$ 94,875	\$ 87,030	\$ 16,100	\$ 30,914	\$ 16,651	\$ 15,589	\$ 7,949	\$ 9,302	\$ 6,347

MATERIALS & SERVICE SYNOPSIS

	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
CAPITAL OUTLAY											
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plygrd/Cntrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sr Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

121

	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
TOTALS	\$ 2,066,925	\$ 2,033,486	\$ 2,083,635	\$ 1,903,502	\$ 1,672,099	\$ 1,457,203	\$ 1,252,150	\$ 863,481	\$ 893,454	\$ 799,727	\$ 698,365
Administration	\$ 209,190	\$ 221,010	\$ 156,188	\$ 65,026	\$ 118,185	\$ 119,104	\$ 136,837	\$ 116,239	\$ 116,000	\$ 142,128	\$ 93,641
Parks	\$ 440,142	\$ 415,043	\$ 345,049	\$ 307,545	\$ 319,831	\$ 285,016	\$ 303,503	\$ 256,816	\$ 278,361	\$ 228,891	\$ 221,017
Aquatics	\$ 239,424	\$ 232,547	\$ 236,970	\$ 213,599	\$ 177,426	\$ 173,656	\$ 168,890	\$ 147,416	\$ 163,166	\$ 132,025	\$ 106,447
Sports	\$ 133,476	\$ 134,394	\$ 159,742	\$ 140,820	\$ 121,724	\$ 116,114	\$ 115,882	\$ 105,507	\$ 105,917	\$ 118,793	\$ 101,172
Recreation	\$ 87,652	\$ 94,724	\$ 106,939	\$ 84,659	\$ 89,265	\$ 100,447	\$ 95,186	\$ 89,903	\$ 105,533	\$ 67,052	\$ 46,003
Plygrd/Cntrs	\$ 61,767	\$ 61,473	\$ 61,369	\$ 67,015	\$ 73,588	\$ 67,741	\$ 65,956	\$ 58,991	\$ 57,951	\$ 50,724	\$ 49,502
Sr Center	\$ 64,094	\$ 52,118	\$ 109,583	\$ 104,547	\$ 86,810	\$ 79,425	\$ 67,856	\$ 68,878	\$ 46,813	\$ 45,289	\$ 46,706
Com Schl	\$ 22,173	\$ 35,007	\$ 35,277	\$ 32,119	\$ 43,795	\$ 25,465	\$ 29,445	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ 432,485	\$ 394,639	\$ 460,543	\$ 419,280	\$ 295,140	\$ 122,629	\$ 232,350	\$ -	\$ -	\$ -	\$ -
Golf Oper	\$ 364,991	\$ 376,697	\$ 397,213	\$ 401,907	\$ 298,719	\$ 350,323	\$ 22,687	\$ -	\$ -	\$ -	\$ -
Others	\$ 11,531	\$ 15,834	\$ 14,762	\$ 66,985	\$ 47,616	\$ 17,283	\$ 13,558	\$ 19,731	\$ 19,713	\$ 14,825	\$ 33,877
TOTALS	\$ 2,066,925	\$ 2,033,486	\$ 2,083,635	\$ 1,903,502	\$ 1,672,099	\$ 1,457,203	\$ 1,252,150	\$ 863,481	\$ 893,454	\$ 799,727	\$ 698,365

	REVENUE											
	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	GENERAL FUND ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROPOSED 2020-21	APPROVED ADOPTED 2020-21 2020-21
ASSES VALUE	\$ 2,567,798,928	\$ 2,566,933,787	\$ 2,645,634,952	\$ 2,720,082,784	\$ 2,866,377,271	\$ 2,987,874,450	\$ 3,153,599,588	\$ 3,280,613,131	\$ 3,381,807,410	\$ 3,483,261,630	\$ 3,687,591,085	
TAX RATE	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	
TAX BASE	\$ 2,330,534	\$ 2,329,749	\$ 2,401,360	\$ 2,468,720	\$ 2,601,524	\$ 2,711,795	\$ 2,862,207	\$ 2,977,484	\$ 3,089,328	\$ 3,161,408	\$ 3,355,934	
TTL TAX COLLECTED	\$ 2,219,098	\$ 2,188,900	\$ 2,199,459	\$ 2,256,451	\$ 2,425,949	\$ 2,534,067	\$ 2,673,584	\$ 2,700,691	\$ 2,848,865	\$ 2,975,047	\$ 3,161,290	
PRIOR TAXES	\$ 65,490	\$ 101,062	\$ 134,900	\$ 130,728	\$ 175,214	\$ 84,266	\$ 120,481	\$ 185,508	\$ 189,377	\$ 125,000	\$ 125,000	
TOTAL TAXES	\$ 2,284,588	\$ 2,289,962	\$ 2,334,359	\$ 2,387,179	\$ 2,601,163	\$ 2,618,333	\$ 2,794,065	\$ 2,886,199	\$ 3,038,242	\$ 3,103,047	\$ 3,286,290	
BEG BALANCE	\$ 708,270	\$ 929,539	\$ 633,474	\$ 940,409	\$ 587,137	\$ 704,640	\$ 1,020,899	\$ 1,178,474	\$ 1,906,968	\$ 730,450	\$ 500,000	
INTEREST RV	\$ 5,392	\$ 3,660	\$ 4,408	\$ 3,152	\$ 3,296	\$ 5,983	\$ 13,644	\$ 35,404	\$ 53,520	\$ 30,000	\$ 30,000	
PARK RENT	\$ 6,732	\$ 31,585	\$ 33,358	\$ 24,743	\$ 46,942	\$ 30,460	\$ 54,635	\$ 23,494	\$ 18,875	\$ 23,000	\$ 20,000	
AQUATIC REV.	\$ 408,880	\$ 414,383	\$ 427,895	\$ 393,737	\$ 454,478	\$ 500,860	\$ 447,916	\$ 493,614	\$ 877,036	\$ 725,000	\$ 955,590	
CONCESSION	\$ 13,070	\$ 14,245	\$ 14,400	\$ 13,560	\$ 13,900	\$ 14,720	\$ 14,815	\$ 15,132	\$ 12,742	\$ 15,000	\$ 15,100	
ADULT SPORTS	\$ 42,733	\$ 32,632	\$ 38,960	\$ 26,853	\$ 23,071	\$ 27,552	\$ 22,874	\$ 24,022	\$ 29,084	\$ 25,000	\$ 34,065	
YOUTH SPORTS	\$ 233,862	\$ 261,673	\$ 241,395	\$ 216,338	\$ 269,403	\$ 303,778	\$ 282,489	\$ 335,263	\$ 316,295	\$ 304,000	\$ 314,680	
REC REVENUE	\$ 127,345	\$ 118,322	\$ 115,431	\$ 97,449	\$ 109,480	\$ 105,242	\$ 103,284	\$ 99,520	\$ 70,644	\$ 100,000	\$ 100,800	
PRESCHOOL	\$ 36,289	\$ 51,221	\$ 41,680	\$ 20,299	\$ 34,418	\$ 30,853	\$ 38,410	\$ 39,853	\$ 35,435	\$ 40,000	\$ 61,305	
COMMUNITY SCH	\$ 36,705	\$ 49,752	\$ 60,088	\$ 56,307	\$ 40,957	\$ 33,539	\$ 31,563	\$ 26,115	\$ 27,360	\$ 26,000	\$ 57,500	
SENIOR CENTER	\$ 64,732	\$ 68,291	\$ 95,539	\$ 115,624	\$ 99,764	\$ 123,256	\$ 122,968	\$ 98,098	\$ 84,059	\$ 100,000	\$ 103,000	
PLG/CENTERS	\$ 306,187	\$ 329,319	\$ 356,533	\$ 348,140	\$ 471,746	\$ 624,346	\$ 647,905	\$ 645,658	\$ 514,361	\$ 620,000	\$ 620,000	
TOTAL REC	\$ 571,258	\$ 616,905	\$ 689,271	\$ 637,819	\$ 756,365	\$ 916,736	\$ 945,120	\$ 909,244	\$ 731,859	\$ 886,000	\$ 942,605	
GOLF COURSE	\$ 1,551,139	\$ 1,366,927	\$ 1,367,142	\$ 1,173,589	\$ 1,340,445	\$ 1,317,382	\$ 1,177,846	\$ 1,197,075	\$ 1,303,166	\$ 1,250,000	\$ 1,501,678	
REC ADJ	\$ 2,531	\$ 2,484	\$ 4,576	\$ 258	\$ 258	\$ -	\$ -	\$ -	\$ (120)	\$ 51,500	\$ 51,500	
TOTAL FEES	\$ 2,542,540	\$ 2,432,284	\$ 2,502,242	\$ 2,229,888	\$ 2,598,488	\$ 2,765,368	\$ 2,625,517	\$ 2,623,427	\$ 2,930,816	\$ 2,935,500	\$ 3,471,373	
MISC REVENUE	\$ 941,042	\$ 128,023	\$ 957,044	\$ 81,959	\$ 353,405	\$ 64,476	\$ 42,425	\$ 360,825	\$ 74,932	\$ 550,000	\$ 50,000	
2010-11	\$ 2010-11	\$ 2011-12	\$ 2012-13	\$ 2013-14	\$ 2014-15	\$ 2015-16	\$ 2016-17	\$ 2017-18	\$ 2018-19	\$ 2019-20	\$ 2020-21	
GRAND TOTAL	\$ 6,770,497	\$ 6,052,018	\$ 6,721,282	\$ 5,859,338	\$ 6,449,863	\$ 6,504,870	\$ 6,816,729	\$ 7,458,746	\$ 8,362,599	\$ 7,692,987	\$ 7,701,508	\$ -

	REVENUE												
	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21
Beginning Balance	\$ 52,864	\$ 53,017	\$ 53,178	\$ 53,984	\$ 53,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 153	\$ 161	\$ 186	\$ 169	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 53,017	\$ 53,178	\$ 53,364	\$ 53,533	\$ 53,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	RESERVE FOR EQUIPMENT & MAJOR MAINTENANCE FUND												
	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21
Beginning Balance	\$ 183,894	\$ 71,227	\$ 179,220	\$ 91,183	\$ 205,545	\$ 342,550	\$ 274,632	\$ 347,685	\$ 1,346,771	\$ 612,462	\$ 1,000,000	\$ -	\$ -
Interest	\$ 145	\$ 153	\$ 141	\$ 73	\$ 28	\$ 2	\$ 3	\$ 40	\$ 4,771	\$ 12	\$ 2,500	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feas Changes	\$ 68,663	\$ 123,928	\$ 107,123	\$ 114,370	\$ 314,139	\$ 280,080	\$ 279,988	\$ 1,566,194	\$ 1,211,206	\$ 844,840	\$ 875,000	\$ -	\$ -
GRAND TOTAL	\$ 252,702	\$ 195,308	\$ 286,484	\$ 205,626	\$ 519,710	\$ 632,632	\$ 554,623	\$ 1,913,899	\$ 2,562,748	\$ 1,457,314	\$ 1,877,500	\$ -	\$ -

	SYSTEM DEVELOPMENT FUND												
	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21
Beginning Balance	\$ 29,922	\$ 29,922	\$ 30,097	\$ 30,259	\$ 30,502	\$ 30,643	\$ 30,867	\$ 31,269	\$ 31,992	\$ 31,419	\$ 32,999	\$ -	\$ -
Interest	\$ 163	\$ 175	\$ 82	\$ 243	\$ 141	\$ 224	\$ 402	\$ 723	\$ 890	\$ 150	\$ 150	\$ -	\$ -
Transfers/Loans	\$ 1,479,003	\$ 864,419	\$ 879,296	\$ 757,327	\$ 949,675	\$ 610,847	\$ 611,713	\$ 806,519	\$ 937,471	\$ 1,443,670	\$ 945,651	\$ -	\$ -
GRAND TOTAL	\$ 1,509,088	\$ 894,516	\$ 909,475	\$ 787,829	\$ 980,318	\$ 641,714	\$ 642,982	\$ 638,511	\$ 970,353	\$ 1,475,239	\$ 978,650	\$ -	\$ -

	LOAN SERVICE FUND												
	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes to be levied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	DEBT SERVICE FUND												
	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes to be levied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	REVENUE												
	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21
Cash On Hand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest & Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	CAPITAL PROJECT FUND												
	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21
Beginning Balance	\$ 8,585,304	\$ 7,235,020	\$ 7,970,605	\$ 6,946,326	\$ 28,046,988	\$ 29,126,294	\$ 28,937,170	\$ 31,301,775	\$ 19,845,168	\$ 12,767,059	\$ 11,949,167	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes to be levied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 8,585,304	\$ 7,235,020	\$ 7,970,605	\$ 6,946,326	\$ 28,046,988	\$ 29,126,294	\$ 28,937,170	\$ 31,301,775	\$ 19,845,168	\$ 12,767,059	\$ 11,949,167	\$ -	\$ -

	REVENUE												
	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes to be levied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	CAPITAL PROJECT FUND												
	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes to be levied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FOR BUDGET FISCAL YEAR 2020-21 TO 2025-26

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2020-21					
	PARKS				
	Restroom No 6	\$ 94,000		\$ 94,000	
	Spash Pad Equipment	\$ 35,000	\$ 35,000		
	Roof Admin Bld/Yt Armory	\$ 156,000	\$ 156,000		
	Vermeer Wood Chip	\$ 22,000	\$ 22,000		
	Restroom ADA Improvements	\$ 66,000		\$ 66,000	
	Large Area Flail Mower	\$ 8,000	\$ 8,000		
	Large Area Rotary Mower	\$ 65,000	\$ 65,000		
	·Billick Park Playground	\$ 48,500	\$ 28,500	\$ 20,000	
	Development of Campground	\$ 601,849		\$ 601,849	
	Sander Estate Park Develmt	\$ 150,000			\$ 150,000
	Edwards School Playground	\$ 100,000		\$ 100,000	
	Golf Oper/Maint				
	648 Procure /Toro 3000 rotary	\$ 66,000	\$ 66,000		
	Roof Replmt	\$ 69,797	\$ 69,797		
	Mower Fairway/Greens	\$ 87,000	\$ 87,000		
	Tractor	\$ 36,000	\$ 36,000		
	Administration				
	Hardwate Software Replacmt	\$ 8,000	\$ 8,000		
	Planning & Studies	\$ 50,000		\$ 50,000	
	Recreation				
	2 Vans (17 passanger)	\$ 90,000	90000		
	Aquatic Fitness Replacement	\$ 28,422	\$ 28,425		
	Sound & Projector Equipment	\$ 4,000	\$ 4,000		
	Sr Cntr Chair Repmnt	\$ 8,000	\$ 8,000		
	Saftey Surface Community Ct	\$ 35,000	\$ 35,000		
	Infield Groomer	\$ 5,000	\$ 5,000		
	Air Track System Replace	\$ 6,500	\$ 6,500		
	Panel Mats & Instruction aid	\$ 4,000	\$ 4,000		
	Total Cost 2020-21	\$ 1,844,068	\$ 762,222	\$ 931,849	\$ 150,000

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2021-22 TO 2025-26**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2021-22					
	PARKS				
	Mid Size Excavator	\$ 70,000	\$ 70,000		
	LED Lighting Retrofit	\$ 82,000	\$ 70,000		\$ 12,000
	Restroom ADA Upgrade	\$ 67,000	\$ 67,000		
	Pathway Improvements	\$ 131,000		\$ 100,000	
	Crabtree Restroom	\$ 68,000		\$ 68,000	
	Culture Center Roof	\$ 120,000	\$ 120,000		
	Trail Development Linquist Pk	\$ 20,000		\$ 20,000	
	Playground replace & enlarge	\$ 120,000	\$ 60,000	\$ 60,000	
	Campground Development	\$ 500,000		\$ 500,000	
	Sander Estate Park Develmt				\$ 150,000
	Golf Oper/Maint				
	Utility Vehicle 4x4	\$ 30,000	\$ 30,000		
	648 procore aerator	\$ 26,000	\$ 26,000		
	Shelter Event	\$ 95,000		\$ 95,000	
	Shelter Driving Range	\$ 66,000		\$ 66,000	
	Golf Carts	\$ 182,000			
	Administration				
	Hardware Software Replacmt	\$ 2,500	\$ 2,500		
	Planning & Studies	\$ 25,000		\$ 25,000	
	Admin Building Repair	\$ 15,000	15000		
	Recreation				
	Aquatic Fitness Center Equip	\$ 25,000	\$ 25,000		
	Recreaton Equipment	\$ 25,000	\$ 25,000		
	Total Cost 2021-22	\$ 1,669,500	\$ 510,500	\$ 934,000	\$ 162,000

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2021-22 TO 2025-26**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2022-23					
	PARKS				
	Infield Groomer	\$ 10,000	\$ 10,000		
	Repair, Seal Coat Paths	\$ 42,000	\$ 42,000		
	Ewing Young Park Developmt	\$ 480,000		\$ 280,000	\$ 200,000
	New Roof Armory	\$ 32,000	\$ 32,000		
	Outside Park Lighting Upgrade	\$ 9,000	\$ 9,000		
	Trail Development	\$ 60,000		\$ 60,000	
	Campground Develmt	\$ 200,000		\$ 200,000	
	Sander Park Develmt	\$ 300,000			\$ 300,000
	Golf Oper/Maint				
	Utility Vehicle 4x4	\$ 30,000	\$ 30,000		
	4WD Tractor/Tirf 50/55 HP	\$ 36,000	\$ 36,000		
	Lg Sand Topdresser	\$ 40,000	\$ 40,000		
	Sandtrap Rake	\$ 16,000	\$ 16,000		
	Administration				
	Hardwate Software Replacmt	\$ 2,500	\$ 2,500		
	Planning & Studies	\$ 25,000		\$ 25,000	
	Admin Building Repair	\$ 15,000	\$ 15,000		
	Recreation				
	Aquatic Fitness Center Equip	\$ 25,000	\$ 25,000		
	Recreaton Equipment	\$ 25,000	\$ 25,000		
	Total Cost 2022-23	\$ 1,347,500	\$ 282,500	\$ 565,000	\$ 500,000

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2021-22 TO 2025-26**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2023-24					
	PARKS				
	Service/Lift Truck	\$ 40,000	\$ 40,000		
	Ventrac 4500z	\$ 36,000	\$ 36,000		
	3 Yard Dumptruck	\$ 75,000	\$ 75,000		
	Spring Meadow Upgrade	\$ 125,000	\$ 75,000		\$ 50,000
	Ewing Young Development	\$ 300,000		\$ 300,000	
	Sander Estate Park Develomt	\$ 100,000			\$ 100,000
	Campground Development	\$ 200,000		\$ 200,000	
	Golf Oper/Maint				
	Walking Mower	\$ 10,000	\$ 10,000		
	Triplex Greens/Tee Mower	\$ 38,000	\$ 38,000		
	(2) Small Ullility Vehicle	\$ 22,000	\$ 22,000		
	Fairway Mower	\$ 56,000	\$ 56,000		
	Administration				
	Hardwate Software Replacmt	\$ 2,500	\$ 2,500		
	Planning & Studies	\$ 25,000		\$ 25,000	
	Admin Building Repair	\$ 15,000	\$ 15,000		
	Recreation				
	Aquatic Fitness Center Equip	\$ 25,000	\$ 25,000		
	Recreaton Equipment	\$ 25,000	\$ 25,000		
	Total Cost 2023-24	\$ 1,094,500	\$ 419,500	\$ 525,000	\$ 150,000

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2021-22 TO 2025-26**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2024-25					
	PARKS				
	Service Truck	\$ 33,000	\$ 33,000		
	4x4 Tractor Turf	\$ 36,000	\$ 36,000		
	Plaground Upgrade	\$ 125,000	\$ 75,000		\$ 50,000
	Ewing Young Development	\$ 100,000		\$ 100,000	\$ 25,000
	Campground Development	\$ 150,000		\$ 75,000	\$ 75,000
	Sander Estate Park Develomt	\$ 100,000			\$ 100,000
	Golf Oper/Maint				
	Large Area Rotary Mower	\$ 70,000	\$ 70,000		
	Ventrafc 4500	\$ 38,000	\$ 38,000		
	Fairway Aerator	\$ 30,000	\$ 30,000		
	Administration				
	Hardwate Software Replacmt	\$ 2,500	\$ 2,500		
	Planning & Studies	\$ 25,000		\$ 25,000	
	Admin Building Repair	\$ 15,000	\$ 15,000		
	Recreation				
	Aquatic Fitness Center Equip	\$ 25,000	\$ 25,000		
	Recreaton Equipment	\$ 25,000	\$ 25,000		
	Total Cost 2024-25	\$ 774,500	\$ 349,500	\$ 200,000	\$ 250,000

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2021-22 TO 2025-26**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2025-26					
	PARKS				
	3 Yard Dumptruck	\$ 77,000	\$ 77,000		
	Playground replace & upgrade	\$ 160,000	\$ 100,000	\$ 60,000	
	Trail Development	\$ 100,000		\$ 100,000	
	Ewing Young Development	\$ 125,000		\$ 125,000	
	Sander Estate Park Develmt	\$ 100,000			\$ 100,000
	Golf Course 2nd Nine	\$ 100,000	\$ 100,000		
	 Golf Oper/Maint				
	Aerovator	\$ 6,000	\$ 6,000		
	Triplex Rotary Mower	\$ 35,000	\$ 35,000		
	Triplex Greens/Tee Mower	\$ 34,000	\$ 34,000		
	 Administration				
	Hardware Software Replacmt	\$ 2,500	\$ 2,500		
	Planning & Studies	\$ 25,000		\$ 25,000	
	Admin Building Repair	\$ 15,000	\$ 15,000		
	 Recreation				
	Aquatic Fitness Center Equip	\$ 25,000	\$ 25,000		
	Recreator Equipment	\$ 25,000	\$ 25,000		
	Total Cost 2024-25	\$ 829,500	\$ 419,500	\$ 310,000	\$ 100,000

CAPITAL SYNOPSIS

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL SYNOPSIS		NOTES	BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES	YEAR	NEW DEVELOPMENT	REPAIR REPLACEMENT
			CAPITAL COST GENERAL FUND	SDC FUND					
Repair and Replacement	2018-19	Newberg/Dundee Tennis Cr Equip Property on Hwy 219	\$ 64,020.00	\$ 17,500.00	20% New Development	2018-19	\$ 2,650,117.00	\$ 81,520.00	
		Dundee Gym Equipment		\$ 12,000.00	80% Repair/Replacement		\$ 2,650,117.00	\$ 81,520.00	
		Trails Planning		\$ 4,848.57					
		Culture Center Culinary		\$ 81,115.17					
		Pool playground/Fitness Equip	\$ 3,315.00	\$ 43,136.85					
		Friends Park Development	\$ 7,351.52	\$ 2,130.00					
		Fortune Park Dev UID	\$ 1,590.00	\$ 62,545.22					
		Golf Design	\$ 12,495.00	\$ 250.00	District spent on capital outlay				
		Property Ac Sander Estate	\$ 8,350.00	\$ 7,917.92	8,459,431.00				
		Ewing Young Pk Dev	\$ 102,066.62	\$ 226,488.73					
GRAND TOTAL			\$ 328,505.35	\$ 375,162.00					
BOND CAPITAL OUTLAY/DEBT			\$ 6,143,136.00	\$ 1,276,757.00					

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL SYNOPSIS		NOTES	BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES	YEAR	NEW DEVELOPMENT	REPAIR REPLACEMENT
			CAPITAL COST GENERAL FUND	SDC FUND					
Administrative Equipment	2017-18	Walk behind Scrubber	\$ 7,350.00		10% New Development	2017-18	\$ 2,455,911.00	\$ 330,222.23	
Parks Equipment		Carts, (3) Mowers	\$ 313,038.19		90% Repair/Replacement		\$ 2,105,973.00	\$ 36,596.77	
Recreation Equipment		Driving Range Netting	\$ 3,680.30				\$ 367,189.00	\$ 36,596.77	
Aquatic Equipment		Golf and B 8 Resurfacing	\$ 20,843.80				\$ 606,519.00	\$ 36,596.77	
Recreation Equipment		Cultural Center Patio	\$ 13,472.67				\$ 606,519.00	\$ 36,596.77	
Repair and Replacement		Property Ac Sander Estate	\$ 551,300.00		District Spent on Capital Outlay		\$ 5,535,592.00	\$ 36,596.77	
Golf Equipment		Planning Ewing Young	\$ 16,696.34		16,185,195.00				
New Development & PLANNING		Planning FCS SDC	\$ 3,231.75						
GRAND TOTAL			\$ 358,384.96	\$ 571,228.09					
BOND CAPITAL OUTLAY/DEBT			\$ 13,953,349.00	\$ 1,258,138.24					

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL SYNOPSIS		NOTES	BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES	YEAR	NEW DEVELOPMENT	REPAIR REPLACEMENT
			CAPITAL COST GENERAL FUND	SDC FUND					
Administrative Equipment	2016-17	SDC Study	\$ 16,823.00		71% New Development	2016-17	\$ 2,309,755.00	\$ 126,800.32	
Parks Equipment		Tractor and Mower	\$ 59,836.67		25% Repair/Replacement		\$ 2,185,274.00	\$ 126,800.32	
Aquatic Equipment		Roof repair	\$ 66,963.65				\$ 431,513.00	\$ 126,800.32	
Recreation Equipment		Rilee Park Planning	\$ 49,745.00				\$ 711,713.00	\$ 126,800.32	
Golf Equipment		Ewing Young Planning	\$ 38,720.20				\$ 711,713.00	\$ 126,800.32	
Repair and Replacement		Pool Park Tree Removal	\$ 20,537.57				\$ 5,638,255.00	\$ 126,800.32	
New Development & PLANNING		Park Signs	\$ 13,500.00						
		Putting Course	\$ 130,894.97						
		Patio Culture Center	\$ 5,402.84		District spent on Capital Outlay				
		Sander Park	\$ 3,589.12		10,135,112.00				
		Blaine Street Purchase	\$ 41,250.00						
		Play Equipment Mable Rush	\$ 1,072.50						
		Trails Planning	\$ 431,513.52						
GRAND TOTAL			\$ 431,513.52	\$ 222,958.08					
BOND CAPITAL OUTLAY/DEBT			\$ 7,753,907.00	\$ 1,237,979.00					

CAPITAL SYNOPSIS

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST		DEBT CAPITAL		NOTES
			GENERAL FUND	SDC FUND	GENERAL FUND	SDC FUND	
Administrative Equipment	2013-14	Greens House NHS	\$	2,700.00			55% New Development 45% Repair/Replacement
Parks Equipment		exercise					
Aquatic Equipment		Gymnastic equip, sr ctr refri	\$	17,591.05			
Recreation Equipment		Carts/Brids, maintenance equipment	\$	277,762.76			
Golf Equipment		tennis ctrs resurface	\$	16,450.00			
Repair and Replacement							
New Development & PLANNING		Final Payment Road Const Fernwood			\$	358,000.00	
		City Newberg Rd Impr College St	\$	17,885.98			
		Boyer Club Field Final Payment	\$	20,000.00			District Spent on Capital O 3,018,789.00
GRAND TOTAL			\$	352,389.79	\$	358,000.00	

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST		DEBT CAPITAL		NOTES
			GENERAL FUND	SDC FUND	GENERAL FUND	SDC FUND	
Administrative Equipment	2014-15	Friends pk appraisal	\$	1,900.00			96% New Development 04% Repair/Replacement
Parks Equipment		exercise	\$	11,410.00			
Aquatic Equipment			\$	16,532.71			
Recreation Equipment			\$	20,000.00			
Golf Equipment			\$	132,410.06			
Repair and Replacement			\$	1,505.92			
New Development & PLANNING			\$	5,085.00			District Spent on Capital O 1,382,272.00
GRAND TOTAL			\$	432,587.37	\$	177,160.00	

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST		DEBT CAPITAL		NOTES
			GENERAL FUND	SDC FUND	GENERAL FUND	SDC FUND	
Administrative Equipment	2013-14	Cultural Center	\$	243,773.68	\$	177,160.00	99% New Development 01% Repair/Replacement
Parks Equipment		Booster Club	\$	20,000.00			
Aquatic Equipment		Rilee Park	\$	132,410.06			
Recreation Equipment		Trails Plan	\$	1,505.92			
Golf Equipment		Pool Plan	\$	5,085.00			
Repair and Replacement			\$	432,587.37	\$	177,160.00	
New Development & PLANNING			\$	2,852.80	\$	80.50	
GRAND TOTAL			\$	432,587.37	\$	177,160.00	

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST		DEBT CAPITAL		NOTES
			GENERAL FUND	SDC FUND	GENERAL FUND	SDC FUND	
Administrative Equipment	2013-14	Cultural Center	\$	116,422.01			99% New Development 01% Repair/Replacement
Parks Equipment		Rilee Park	\$	152,289.85			
Aquatic Equipment		Booster Club	\$	20,000.00			
Recreation Equipment		Golf Course	\$	11,657.44			
Golf Equipment		Trails Plan	\$	37,688.06			
Repair and Replacement		Pool Plan	\$	38,423.00			District Spent on Capital O 1,136,620.00
New Development & PLANNING			\$	379,293.16	\$	80.50	
GRAND TOTAL			\$	379,293.16	\$	80.50	

BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

YEAR	AMOUNT	% of Budget	NEW DEVELOPMENT	REPAIR REPLACEMENT
2013-16	\$ 2,269,677.00	41.7%	\$ 385,885.98	\$ 314,509.81
2014-15	\$ 2,227,883.00	39.1%	\$ 579,514.64	\$ 29,842.71
Total	\$ 5,481,471.00	1.00	\$ 965,400.62	\$ 344,352.52

BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

YEAR	AMOUNT	% of Budget	NEW DEVELOPMENT	REPAIR REPLACEMENT
2013-14	\$ 1,996,543.00	37.6%	\$ 376,440.00	\$ 2,852.80
2014-15	\$ 2,179,036.00	41.0%	\$ 379,293.00	\$ 2,852.80
Total	\$ 4,175,579.00	100%	\$ 755,733.00	\$ 5,705.60

BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES

YEAR	AMOUNT	% of Budget	NEW DEVELOPMENT	REPAIR REPLACEMENT
2013-14	\$ 1,996,543.00	37.6%	\$ 376,440.00	\$ 2,852.80
2014-15	\$ 2,179,036.00	41.0%	\$ 379,293.00	\$ 2,852.80
Total	\$ 4,175,579.00	100%	\$ 755,733.00	\$ 5,705.60

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST		DEBT CAPITAL	NOTES	BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES		
			GENERAL FUND	SDC FUND			AMOUNT	% of Budget	NEW DEVELOPMENT
Administrative Equipment	2012-13	Aquatic Center Light Replace	\$ 16,416.00			82% New Development			
Parks Equipment		Armory Boiler Replace	\$ 29,490.00			18% Repair/Replace			
Aquatic Equipment		Antonia Austin Elementary pl	\$ 23,495.00				\$ 2,178,433.00	37.1%	
Recreation Equipment		Planning Design Culture Cent	\$ 55,608.02	\$ 11,161.35					
Golf Equipment		Planning Design Trail System	\$ 46,412.18						
Repair and Replacement		Shadd Park	\$ 396,055.29	\$ 184,140.00					
New Development & PLANNING		Memorial Park	\$ 12,085.46						
Acquisition of Land		Crater ramps	\$ 6,431.00						
		Fortune Park	\$ 4,559.07						
		Golf Maint Equipment	\$ 60,357.66						
		Trail signs	\$ 8,850.42						
		Pool exercise equipment	\$ 10,872.00			District Spent on Capital O			
		Newberg Booster Club	\$ 41,000.00				\$ 1,720,928.00		
GRAND TOTAL			\$ 711,632.10	\$ 195,301.35	\$ 906,933.45				
CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST	SDC FUND	CAPITAL COST	DEBT CAPITAL	NOTES	BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES	
Administrative Equipment	2011-12	Score Board	\$ 10,912.98				96.5% New Development		
Parks Equipment		Recreation Equipment	\$ 7,363.62				3.5% Repair/Replace		
Repair and Replacement		Groomer Top Dressing Brush	\$ 432,249.04	\$ 16,087.71					
New Development & PLANNING		Cultural Center Parking lot & Fortune Park	\$ 86,231.82				District Spent on Capital O		
		Sh Pk, Pad Lau, Dog Pk, Trails	\$ 52,298.98				\$ 1,453,475.00		
GRAND TOTAL			\$ 589,056.44	\$ 16,087.71	\$ 605,144.15	\$ 864,419.00			
CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST	SDC FUND	CAPITAL COST	DEBT CAPITAL	NOTES	BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES	
Administrative Equipment	2010-11	Retro Relighting of Bld.	\$ 11,251.58				\$600,000.00 short term loan		
Parks Equipment		Score Board	\$ 33,932.00				\$739,003.00 debt service		
Recreation Equipment		Trees, fall mower, Golf Cars	\$ 6,875.00				71% New Development		
Golf Equipment		Cultural Center Parking lot & Ewing Young Dog Park	\$ 16,950.20				29% Repair/Replace		
Repair and Replacement		Dundee Skate Park, Paddle U & Trails	\$ 21,613.70						
New Development & PLANNING		Fortune Park	\$ 49,356.24				District Spent on Capital O		
			\$ 72,120.20				\$ 1,814,829.00		
GRAND TOTAL			\$ 335,825.64	\$ 181,475.00	\$ 517,300.64	\$ 1,479,003.00			

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST		CAPITAL COST GRAND TOTAL	DEBT CAPITAL		NOTES	BREAKOUT PERCENTAGE OF GENERAL FUND EXPENDITURES	YEAR	AMOUNT	% of Budget	NEW DEVELOPMENT	REPAIR REPLACEMENT
			GENERAL FUND	SOC FUND		GENERAL FUND	SOC FUND							
Administrative Equipment	2009-10	Retro Redesign of Bld.	\$ 3,351.57					84% New Development	2009-10					
Parks Equipment		Van	\$ 3,000.00					16% Repair/Replace	2009-10					
Aquatic Equipment		Roof & Exercise Equip	\$ 25,742.02						EXPENDITURE					
Recreation Equipment		Carts	\$ 133,373.00						PERSONAL COST					
Repair and Replacement									PERSONAL COST					
GRAND TOTAL														
Administrative Equipment	2007-08	Cultural Center & CD	\$ 407,417.69	\$ 500,000.00					Material & Service Cost	2007-08				
Parks Equipment		Ewing Young Dog Park	\$ 4,187.69						Capital Cost	2007-08				
Aquatic Equipment		Senior Ctr Pk Lot	\$ 63,299.23						Capital Cost	2007-08				
Recreation Equipment		Shadd Park, Army	\$ 4,507.22						Capital Cost	2007-08				
Repair and Replacement		Trails	\$ 1,556.58						Debits Cost	2007-08				
GRAND TOTAL									Total Cost	2007-08				
Administrative Equipment	2008-09	Roof, Drain, Exercise Equip &	\$ 104,213.39	\$ 4,950.00					Capital Cost	2008-09				
Parks Equipment		Crater Concession	\$ 11,258.71	\$ 4,950.00					Debits Cost	2008-09				
Aquatic Equipment		Pole Bldg, Effluent Water & R	\$ 110,916.99	\$ 175,000.00					Total Cost	2008-09				
Recreation Equipment										2008-09				
Repair and Replacement										AMOUNT				
GRAND TOTAL										% of Budget				
Administrative Equipment	2008-09	Cultural Center, CD & Hoover	\$ 52,296.70						Capital Cost	2008-09				
Parks Equipment		Senior Ctr Pk Lot & Equip	\$ 3,036.00						Debits Cost	2008-09				
Aquatic Equipment		Shadd Park	\$ 1,200.00						Total Cost	2008-09				
Recreation Equipment		Dundee Overlook Pk	\$ 3,242.71	\$ 722.67						2008-09				
Repair and Replacement		Gall Park	\$ 4,515.93	\$ 46,937.00						AMOUNT				
GRAND TOTAL										% of Budget				
Administrative Equipment	2007-08	Software	\$ 22,286.35						Capital Cost	2007-08				
Parks Equipment		Top Sandrio	\$ 571,991						Debits Cost	2007-08				
Aquatic Equipment		Pool cover	\$ 6,136.99						Total Cost	2007-08				
Recreation Equipment		Gymnastic, Conc equip	\$ 14,277.00							2007-08				
Repair and Replacement		Tent, Equip & pole bldg	\$ 254,939.80							AMOUNT				
GRAND TOTAL										% of Budget				
Administrative Equipment	2007-08	Property on River	\$ 340,731.03	\$ 209,918.27					Capital Cost	2007-08				
Parks Equipment		Gall Park	\$ 2,531.65						Debits Cost	2007-08				
Aquatic Equipment		Crabtree Design	\$ 36,981.46						Total Cost	2007-08				
Recreation Equipment		Crater concession	\$ 202,592.78	\$ 415,549.93						2007-08				
Repair and Replacement		Golf Course	\$ 40,000.00							AMOUNT				
GRAND TOTAL										% of Budget				
Administrative Equipment	2007-08	Trails North valley	\$ 903,168.06	\$ 655,468.20					Capital Cost	2007-08				
Parks Equipment									Debits Cost	2007-08				
Aquatic Equipment									Total Cost	2007-08				
Recreation Equipment										2007-08				
Repair and Replacement										AMOUNT				
GRAND TOTAL										% of Budget				

CATEGORY	YEAR	CAPITAL PROJECT DESCRIPTION	CAPITAL COST GENERAL FUND	CAPITAL COST SPC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES
Administrative Equipment	2006-07	Field Lazer	\$ 1,995.00	\$ 630.00	\$ 2,620,516.00		\$2,620,516.00 borrowed develop
Parks Equipment		security equip	\$ 10,685.00				99% New Development
Recreation Equipment		bus	\$ 83,390.00				1% Repair/Replacement
Golf Equipment							
Repair and Replacement							
New Development & PLANNING		Golf Course Development	\$ 34,920.00	\$ 253,618.27	\$ 2,620,516.00		
		Crater	\$ 50,977.64				
		Tom Gail	\$ 15,505.18				
		Cultural Center	\$ 18,434.98				
		Austin Playard	\$ 12,854.53				District Spent on Capital O
		McKillop Property	\$ 36,452.00				3,748,278.00
Acquisition of Land			\$ 665.00	\$ 80,000.00			
GRAND TOTAL			\$ 229,347.33	\$ 370,700.27	\$ 600,047.60	\$ 3,518,991.00	

CATEGORY	YEAR	CAPITAL PROJECT DESCRIPTION	CAPITAL COST GENERAL FUND	CAPITAL COST SPC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES
Administrative Equipment	2005-06	Transfer General Fund loan pmt	\$ 9,500.00	\$ 150,000.00			95% New Development
Parks Equipment		Truck	\$ 21,992.38				5% Repair/Replacement
Aquatic Equipment		Chlorinator & Exercise Equip	\$ 19,321.39				
Recreation Equipment		Community Center Roof					
Golf Equipment							
Repair and Replacement							
New Development & PLANNING		Golf Course Development	\$ 434,053.61	\$ 222,109.99	\$ 804,625.00		District Spent on Capital O
		Hoover Disc Golf	\$ 3,971.84				1,295,793.00
		Ewing Young	\$ 839.25	\$ 5,606.33			
		Cultural Center Park	\$ 1,320.00				
GRAND TOTAL			\$ 489,078.47	\$ 379,036.32	\$ 868,114.79	\$ 804,625.00	

CATEGORY	YEAR	CAPITAL PROJECT DESCRIPTION	CAPITAL COST GENERAL FUND	CAPITAL COST SPC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES
Administrative Equipment	2004-05	Trucks	\$ 4,615.00				\$2,697,879.00 borrowed develop
Parks Equipment							99% New Development
Aquatic Equipment							1% Repair/Replacement
Recreation Equipment							
Golf Equipment							
Repair and Replacement							
New Development & PLANNING		Golf Course Development	\$ 562,295.00	\$ 58,363.00	\$ 2,697,879.00		
		Falcon Crest	\$ 4,444.00	\$ 4,444.00			
		Cater Oakridge	\$ 59,981.00				
		Cultural Center Windows	\$ 35,091.00	\$ 30,625.93			
		Gladys	\$ 3,944.00				District Spent on Capital Outlay
		BMX Ewing Young	\$ 5,071.13				3,701,941.00
GRAND TOTAL			\$ 602,001.00	\$ 182,429.06	\$ 764,430.06	\$ 3,199,061.00	

YEAR	AMOUNT	% of Budget	NEW DEVELOPMENT	REPAIR REPLACEMENT
2006-07	\$ 1,563,356.00	35.8%		
2005-06	\$ 1,479,386.00	35.0%		
2004-05	\$ 1,309,051.00	36.6%		

YEAR	AMOUNT	% of Budget	NEW DEVELOPMENT	REPAIR REPLACEMENT
2006-07	\$ 1,672,099.00	38.3%		
2005-06	\$ 229,347.00	5.3%	\$ 3,512,931.00	\$ 6,000.47
2004-05	\$ 898,415.00	20.6%		
2003-04	\$ 4,369,217.00	100%		

YEAR	AMOUNT	% of Budget	NEW DEVELOPMENT	REPAIR REPLACEMENT
2005-06	\$ 1,457,203.00	34.4%		
2004-05	\$ 889,078.00	11.6%	\$ 824,708.96	\$ 43,405.73
2003-04	\$ 804,625.00	19.0%		
2002-03	\$ 4,230,292.00	100%		

EXPENDITURE	2004-05 AMOUNT	% of Budget	NEW DEVELOPMENT	REPAIR REPLACEMENT
Material & Service Cost	\$ 1,266,768.00	35.4%		
Capital Cost	\$ 502,001.00	14.0%	\$ 3,191,417.00	\$ 7,644.30
Debt Cost	\$ 502,061.00	14.0%		
Total Cost	\$ 3,579,881.00	100%		

EXPENDITURE	2004-05 AMOUNT	% of Budget	NEW DEVELOPMENT	REPAIR REPLACEMENT
Material & Service Cost	\$ 1,266,768.00	35.4%		
Capital Cost	\$ 502,001.00	14.0%	\$ 3,191,417.00	\$ 7,644.30
Debt Cost	\$ 502,061.00	14.0%		
Total Cost	\$ 3,579,881.00	100%		

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES
Administrative Equipment	2003-04	GFU TRACK	\$ 6,000.00				60% New Development
							40% Repair/Replacement
Recreation Equipment							
Repair and Replacement							
New Development & PLANNING							
		Golf Course Development	\$ 73,554.00				
		Falcon Crest		\$ 17,834.86			
		Crater	\$ 8,118.93				
		Cultural Center	\$ 71,577.53				
		Gladys & Oakknoll		\$ 23,514.50			
		Dundee Park Plan	\$ 2,430.75				
		Pool & Armory roof	\$ 130,801.70				
		Community Center Heat & AI	\$ 3,980.00				
		Senior Center door	\$ 3,449.00				District Spent on Capital O 752,807.00
GRAND TOTAL			\$ 299,711.91	\$ 41,349.36	\$ 341,061.27	\$ 453,096.00	

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES
Administrative Equipment	2002-03	Copier	\$ 1,600.00				97% New Development
							3% Repair/Replacement
Recreation Equipment							
Repair and Replacement							
New Development & PLANNING							
		Golf Course Development	\$ 152,969.68				
		Falcon Crest		\$ 2,039.83			
		Edwards/Pinground	\$ 315,787.92	\$ 19,000.00			
		Cultural Center		\$ 37,258.17			
		Gladys & Oakknoll	\$ 2,361.00				District Spent on Capital O 942,652.00
		Ewing Young Skate Park Pool	\$ 17,543.00				
			\$ 490,261.60	\$ 58,298.00	\$ 548,559.60	\$ 452,400.00	
GRAND TOTAL			\$ 1,600.00	\$ 2,039.83	\$ 3,639.83	\$ 452,400.00	

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES
Administrative Equipment	2001-02	Admin Equipment	\$ 26,860.03				10% New Development
							90% Repair/Replace
Recreation Equipment							
Repair and Replacement							
New Development & PLANNING							
		Golf Course Development	\$ 22,820.93				
		Pool Addition	\$ 193,433.72				
		Memorial	\$ 877.91				
		Cultural Center	\$ 41,028.18				
		Armory Pfg		\$ 2,980.00			
		Ewing Young Skate Park	\$ 1,831.65				
							District Spent on Capital O 840,377.00
GRAND TOTAL			\$ 234,522.32	\$ 79,564.59	\$ 314,086.91	\$ 426,191.00	

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES
Administrative Equipment	2001-02	Admin Equipment	\$ 26,860.03				10% New Development
							90% Repair/Replace
Recreation Equipment							
Repair and Replacement							
New Development & PLANNING							
		Golf Course Development	\$ 22,820.93				
		Pool Addition	\$ 193,433.72				
		Memorial	\$ 877.91				
		Cultural Center	\$ 41,028.18				
		Armory Pfg		\$ 2,980.00			
		Ewing Young Skate Park	\$ 1,831.65				
							District Spent on Capital O 840,377.00
GRAND TOTAL			\$ 234,522.32	\$ 79,564.59	\$ 314,086.91	\$ 426,191.00	

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES
Administrative Equipment	2001-02	Admin Equipment	\$ 26,860.03				10% New Development
							90% Repair/Replace
Recreation Equipment							
Repair and Replacement							
New Development & PLANNING							
		Golf Course Development	\$ 22,820.93				
		Pool Addition	\$ 193,433.72				
		Memorial	\$ 877.91				
		Cultural Center	\$ 41,028.18				
		Armory Pfg		\$ 2,980.00			
		Ewing Young Skate Park	\$ 1,831.65				
							District Spent on Capital O 840,377.00
GRAND TOTAL			\$ 234,522.32	\$ 79,564.59	\$ 314,086.91	\$ 426,191.00	

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES
Administrative Equipment	2001-02	Admin Equipment	\$ 26,860.03				10% New Development
							90% Repair/Replace
Recreation Equipment							
Repair and Replacement							
New Development & PLANNING							
		Golf Course Development	\$ 22,820.93				
		Pool Addition	\$ 193,433.72				
		Memorial	\$ 877.91				
		Cultural Center	\$ 41,028.18				
		Armory Pfg		\$ 2,980.00			
		Ewing Young Skate Park	\$ 1,831.65				
							District Spent on Capital O 840,377.00
GRAND TOTAL			\$ 234,522.32	\$ 79,564.59	\$ 314,086.91	\$ 426,191.00	

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES
Administrative Equipment	2001-02	Admin Equipment	\$ 26,860.03				10% New Development
							90% Repair/Replace
Recreation Equipment							
Repair and Replacement							
New Development & PLANNING							
		Golf Course Development	\$ 22,820.93				
		Pool Addition	\$ 193,433.72				
		Memorial	\$ 877.91				
		Cultural Center	\$ 41,028.18				
		Armory Pfg		\$ 2,980.00			
		Ewing Young Skate Park	\$ 1,831.65				
							District Spent on Capital O 840,377.00
GRAND TOTAL			\$ 234,522.32	\$ 79,564.59	\$ 314,086.91	\$ 426,191.00	

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES
Administrative Equipment	2001-02	Admin Equipment	\$ 26,860.03				10% New Development
							90% Repair/Replace
Recreation Equipment							
Repair and Replacement							
New Development & PLANNING							
		Golf Course Development	\$ 22,820.93				
		Pool Addition	\$ 193,433.72				
		Memorial	\$ 877.91				
		Cultural Center	\$ 41,028.18				
		Armory Pfg		\$ 2,980.00			
		Ewing Young Skate Park	\$ 1,831.65				
							District Spent on Capital O 840,377.00
GRAND TOTAL			\$ 234,522.32	\$ 79,564.59	\$ 314,086.91	\$ 426,191.00	

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES
Administrative Equipment	2001-02	Admin Equipment	\$ 26,860.03				10% New Development
							90% Repair/Replace
Recreation Equipment							
Repair and Replacement							
New Development & PLANNING							
		Golf Course Development	\$ 22,820.93				
		Pool Addition	\$ 193,433.72				
		Memorial	\$ 877.91				
		Cultural Center	\$ 41,028.18				
		Armory Pfg		\$ 2,980.00			
		Ewing Young Skate Park	\$ 1,831.65				
							District Spent on Capital O 840,377.00
GRAND TOTAL			\$ 234,522.32	\$ 79,564.59	\$ 314,086.91	\$ 426,191.00	

CATEGORY	YEAR	PROJECT DESCRIPTION	CAPITAL COST GENERAL FUND	CAPITAL COST SDC FUND	CAPITAL COST GRAND TOTAL	DEBT CAPITAL GRAND TOTAL	NOTES
Administrative Equipment	2001-02	Admin Equipment	\$ 26,860.03				10% New Development
							90% Repair/Replace
Recreation Equipment							
Repair and Replacement							
New Development & PLANNING							
		Golf Course Development	\$ 22,820.93				
		Pool Addition	\$ 193,433.72				
		Memorial	\$ 877.91				
		Cultural Center	\$ 41,028.18				
		Armory Pfg		\$ 2,980.00			
		Ewing Young Skate Park	\$ 1,831.65				
							District Spent on Capital O 840,377.00
GRAND TOTAL			\$ 234,522.32	\$ 79,564.59	\$ 314,086.91	\$ 426,191.00	

EXPENDITURE	2003-04 AMOUNT	% of Budget	NEW DEVELOPMENT	REPAIR REPLACEMENT
Material & Service Cost	\$ 863,478.00	32.3%		
Capital Cost	\$ 299,711.00	11.2%	\$ 998,795.00	\$ 136,424.50
Debits Cost	\$ 453,096.00	17.0%		
Total Cost	\$ 2,659,452.00	100%		

EXPENDITURE	2002-03 AMOUNT	% of Budget	NEW DEVELOPMENT	REPAIR REPLACEMENT
Material & Service Cost	\$ 893,654.00	31.2%		
Capital Cost	\$ 490,262.00	17.1%	\$ 532,049.21	\$ 16,455.13
Debits Cost	\$ 452,400.00	15.8%		
Total Cost	\$ 2,859,860.00	100%		

EXPENDITURE	2001-02 AMOUNT	% of Budget	NEW DEVELOPMENT	REPAIR REPLACEMENT
Material & Service Cost	\$ 951,540.00	36.7%		
Capital Cost	\$ 802,088.00	30.9%	\$ 41,417.70	\$ 372,759.00
Debits Cost	\$ 426,191.00	16.4%		
Total Cost	\$ 2,594,014.00	100%		

		OUTSTANDING LOANS											
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27			
2017 L Pool/Golf/Prop		\$ 744,338.00	\$ 749,783.00	\$ 750,663.00	\$ 746,113.00	\$ 601,313.00	\$ 596,513.00	\$ 596,313.00	\$ 595,513.00	\$ 354,113.00			
2014 Golf first nine		\$ 193,620.00	\$ 193,887.00	\$ 194,988.00	\$ 195,413.00	\$ 195,218.00	\$ 194,457.00	\$ 193,230.00	\$ 193,230.00	\$ 354,675.00			
TOTAL		\$ 937,958.00	\$ 943,670.00	\$ 945,651.00	\$ 941,526.00	\$ 796,531.00	\$ 790,970.00	\$ 789,543.00	\$ 595,513.00	\$ 354,113.00			
2017 L Pool/Golf/Prop		2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36			
TOTAL		\$ 366,713.00	\$ 353,913.00	\$ 355,913.00	\$ 357,513.00	\$ 353,713.00	\$ 354,713.00	\$ 355,313.00	\$ 355,513.00	\$ 354,675.00			
2017 L Pool/Golf/Prop		2036-37	2037-38	2038-39	2039-40	2041-42	2042-43						
TOTAL		\$ 353,413.00	\$ 358,725.00	\$ 354,400.00	\$ 358,650.00	\$ 253,263.00	\$ 354,450.00						
2015 Bond Pool		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27			
Bond Pool		\$ 1,276,775.00	\$ 1,298,775.00	\$ 1,313,975.00	\$ 1,335,975.00	\$ 1,355,225.00	\$ 1,371,725.00	\$ 1,395,475.00	\$ 1,410,975.00	\$ 1,457,475.00			
2015 Bond Pool		2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35				
Bond Pool		\$ 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	\$ 1,849,706.26				

RETIRED PAST LOANS		Amount	STATUS	CURRENT LOANS		Amount	REMAINING	STATUS
94-95 Crater Property		\$ 238,950	PAID	2004 GOLF COURSE		\$ 2,750,000	1,572,170	2024-25
94-95 Senior Center		\$ 520,000	PAID	2005 GOLF COURSE/INTO POOL LOAN		\$ 3,200,000	INTO POOL LOAN	2025-26
95-96 Grandstands		\$ 332,114	PAID	2006 PROPERTY/INTO POOL LOAN		\$ 1,665,000	INTO POOL LOAN	2021-22
96-97 Crater Ballfield *		\$ 1,327,165	PAID	2015 Pool Bond		\$ 19,900,000	\$ 26,873,938	2034-35
97-98 Property Golf *		\$ 1,500,000	PAID	2018 Pool Loan		\$ 7,540,000	\$ 10,317,173	2041-42
09-10 Golf Equip		\$ 140,000	PAID			\$ 35,055,000	38,763,281	
14-15 Golf Equip		\$ 775,000	PAID					
15-16 Road Improvement		\$ 1,000,009	PAID					
TOTAL LOANS		\$ 5,833,238						

GENERAL FUND	PROPOSED	% OF	BUDGETED	% OF	ESTIMATED	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF
	2020-21	REVENUE	2019-20	REVENUE	2018-19	REVENUE	2017-18	REVENUE	2016-17	REVENUE	2015-16	REVENUE	2014-15	REVENUE		

WHERE DOES \$ COME FROM																
TAXES	\$ 3,286,290	43%	\$ 3,103,047	40%	\$ 3,038,242	36%	\$ 2,886,199	39%	\$ 2,794,065	41%	\$ 2,618,333	40%	\$ 2,601,163	40%		
FEES, CHARGES, INTEREST	\$ 3,915,218	51%	\$ 3,359,503	44%	\$ 3,417,391	41%	\$ 3,394,073	46%	\$ 3,001,765	44%	\$ 3,181,897	49%	\$ 3,011,540	47%		
LOANS	\$ -	0%	\$ 500,000	6%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 250,000	4%		
BEGINNING BALANCES	\$ 500,000	6%	\$ 730,447	9%	\$ 1,906,967	23%	\$ 1,178,474	16%	\$ 1,020,899	15%	\$ 704,640	11%	\$ 587,137	9%		
GRAND TOTAL REVENUE	\$ 7,701,508	100%	\$ 7,692,997	100%	\$ 8,362,600	100%	\$ 7,458,746	100%	\$ 6,816,729	100%	\$ 6,504,870	100%	\$ 6,449,840	100%		

GENERAL FUND	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	
	2013-14	REVENUE	2012-13	REVENUE	2011-12	REVENUE	2010-11	REVENUE	2009-10	REVENUE	2008-09	REVENUE	2007-08

WHERE DOES MONEY GO														
BASIC SERVICE	\$ 3,255,384	42%	\$ 2,968,792	39%	\$ 2,613,472	40%	\$ 2,336,377	42%	\$ 2,410,779	40%	\$ 2,377,956	43%	\$ 2,206,277	38%
SPECIAL SERVICE	\$ 3,683,902	48%	\$ 3,169,658	41%	\$ 2,670,757	41%	\$ 2,241,694	40%	\$ 2,502,037	41%	\$ 2,140,278	39%	\$ 2,106,674	37%
CAPITAL OUTLAY	\$ 762,222	10%	\$ 475,660	6%	\$ 102,067	2%	\$ 367,189	7%	\$ 431,513	7%	\$ 352,390	6%	\$ 432,597	8%
DEBT SERVICE	\$ -	0%	\$ 1,078,887	14%	\$ 1,071,145	17%	\$ 606,519	11%	\$ 711,713	12%	\$ 613,347	11%	\$ 999,675	17%
GRAND TOTAL EXPEND	\$ 7,701,508	100%	\$ 7,692,997	100%	\$ 6,457,441	100%	\$ 5,551,779	100%	\$ 6,056,042	100%	\$ 5,483,971	100%	\$ 5,745,223	100%

GENERAL FUND	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	
	2013-14	REVENUE	2012-13	REVENUE	2011-12	REVENUE	2010-11	REVENUE	2009-10	REVENUE	2008-09	REVENUE	2007-08

WHERE DOES \$ COME FROM														
TAXES	\$ 2,387,179	40%	\$ 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	\$ 2,571,749	44%	\$ 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	\$ -	0%	\$ 130,000	2%	\$ 128,023	2%	\$ 740,000	10%	\$ -	0%	\$ 498,701	7%	\$ -	0%
BEGINNING BALANCES	\$ 940,409	16%	\$ 635,864	10%	\$ 929,539	15%	\$ 972,787	14%	\$ 1,643,503	24%	\$ 1,543,455	21%	\$ 3,713,607	39%
GRAND TOTAL REVENUE	\$ 5,899,337	100%	\$ 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	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	
	2013-14	REVENUE	2012-13	REVENUE	2011-12	REVENUE	2010-11	REVENUE	2009-10	REVENUE	2008-09	REVENUE	2007-08

WHERE DOES MONEY GO														
BASIC SERVICE	\$ 2,136,794	40%	\$ 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	\$ 2,038,786	38%	\$ 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	\$ 379,293	7%	\$ 711,632	12%	\$ 589,056	11%	\$ 517,301	9%	\$ 1,146,435	19%	\$ 553,733	10%	\$ 3,501,779	44%
DEBT SERVICE	\$ 757,327	14%	\$ 1,009,296	17%	\$ 864,419	16%	\$ 1,479,003	25%	\$ 833,408	14%	\$ 1,351,229	23%	\$ 883,962	11%
GRAND TOTAL EXPENDITURE	\$ 5,312,200	100%	\$ 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	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF
WHERE DOES \$ COME FROM	2006-07	REVENUE	2005-06	REVENUE	2004-05	REVENUE	2003-04	REVENUE	2002-03	REVENUE	2001-02	REVENUE	2000-01	REVENUE

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%	\$ 1,346,499	38%
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%	\$ 1,071,938	30%
LOANS	\$ 4,846,542	44%	\$ -	0%	\$ 3,504,075	47%	\$ -	0%	\$ -	0%	\$ 17,316	1%	\$ 313,306	9%
BEGINNING BALANCES	\$ 1,336,090	12%	\$ 873,199	15%	\$ 647,921	9%	\$ 544,508	16%	\$ 778,733	22%	\$ 1,020,984	30%	\$ 833,314	23%
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%	\$ 3,565,057	100%

GENERAL FUND	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF
WHERE DOES MONEY GO	1999-00	REVENUE	1998-99	REVENUE	1997-98	REVENUE	1996-97	REVENUE	1995-96	REVENUE	1994-95	REVENUE	1993-94	REVENUE

BASIC SERVICE	\$ 1,294,347	18%	\$ 1,059,304	23%	\$ 1,191,617	18%	\$ 720,477	27%	\$ 683,936	23%	\$ 661,811	26%	\$ 598,713	24%
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%	\$ 959,458	38%
CAPITAL OUTLAY	\$ 3,220,563	44%	\$ 868,114	19%	\$ 3,462,309	53%	\$ 341,061	13%	\$ 548,559	19%	\$ 414,186	16%	\$ 584,415	23%
DEBT SERVICE	\$ 898,415	12%	\$ 804,625	17%	\$ 502,061	8%	\$ 453,096	17%	\$ 452,400	16%	\$ 426,191	16%	\$ 401,487	15%
GRAND TOTAL EXPENDITURE	\$ 7,354,433	100%	\$ 4,609,328	100%	\$ 6,540,189	100%	\$ 2,710,802	100%	\$ 2,918,102	100%	\$ 2,594,015	100%	\$ 2,544,073	100%

GENERAL FUND	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF
WHERE DOES \$ COME FROM	1999-00	REVENUE	1998-99	REVENUE	1997-98	REVENUE	1996-97	REVENUE	1995-96	REVENUE	1994-95	REVENUE	1993-94	REVENUE

TAXES	\$ 1,284,838	38%	\$ 1,203,846	36%	\$ 1,146,038	28%	\$ 1,234,974	20%	\$ 814,891	31%	\$ 764,865	31%	\$ 764,865	31%
FEES, CHARGES, INTEREST	\$ 996,577	30%	\$ 1,093,303	33%	\$ 1,050,017	26%	\$ 1,079,741	18%	\$ 823,428	32%	\$ 751,352	30%	\$ 751,352	30%
LOANS	\$ -	0%	\$ -	0%	\$ -	0%	\$ 2,751,897	45%	\$ 300,707	12%	\$ 501,220	20%	\$ 501,220	20%
BEGINNING BALANCES	\$ 1,070,746	32%	\$ 1,044,699	31%	\$ 1,916,322	47%	\$ 1,006,399	17%	\$ 651,845	25%	\$ 463,174	19%	\$ 463,174	19%
GRAND TOTAL REVENUE	\$ 3,352,161	100%	\$ 3,341,848	100%	\$ 4,112,377	100%	\$ 6,073,011	100%	\$ 2,590,871	100%	\$ 2,480,611	100%	\$ 2,480,611	100%

GENERAL FUND	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF
WHERE DOES MONEY GO	1999-00	REVENUE	1998-99	REVENUE	1997-98	REVENUE	1996-97	REVENUE	1995-96	REVENUE	1994-95	REVENUE	1993-94	REVENUE

BASIC SERVICE	\$ 618,836	25%	\$ 523,793	23%	\$ 537,039	18%	\$ 525,198	13%	\$ 449,968	28%	\$ 439,492	24%	\$ 439,492	24%
SPECIAL SERVICE	\$ 970,633	39%	\$ 968,991	43%	\$ 863,407	28%	\$ 761,057	18%	\$ 712,515	45%	\$ 643,985	35%	\$ 643,985	35%
CAPITAL OUTLAY	\$ 529,369	21%	\$ 207,119	9%	\$ 1,138,626	37%	\$ 2,655,019	64%	\$ 356,310	22%	\$ 735,283	40%	\$ 735,283	40%
DEBT SERVICE	\$ 400,009	16%	\$ 571,199	25%	\$ 528,606	17%	\$ 215,415	5%	\$ 65,679	4%	\$ 10,006	1%	\$ 10,006	1%
GRAND TOTAL EXPENDITURE	\$ 2,518,847	100%	\$ 2,271,102	100%	\$ 3,067,678	100%	\$ 4,156,689	100%	\$ 1,584,472	100%	\$ 1,828,766	100%	\$ 1,828,766	100%

GENERAL FUND	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF
	1993-94	REVENUE	1992-93	REVENUE	1991-92	REVENUE	1990-91	REVENUE	1989-90	REVENUE	1988-89	REVENUE		

<u>WHERE DOES \$ COME FROM</u>														
TAXES	\$ 729,264	42%	\$ 685,819	49%	\$ 653,160	47%	\$ 609,877	51%	\$ 615,275	53%	\$ 602,973	50%		
FEES, CHARGES, INTEREST	\$ 679,626	39%	\$ 518,253	37%	\$ 482,146	34%	\$ 408,323	34%	\$ 310,010	27%	\$ 351,933	29%		
LOANS	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%		
BEGINNING BALANCES	\$ 347,739	20%	\$ 206,408	15%	\$ 262,664	19%	\$ 173,381	15%	\$ 242,803	21%	\$ 246,588	21%		
GRAND TOTAL REVENUE	\$ 1,756,629	100%	\$ 1,410,480	100%	\$ 1,397,970	100%	\$ 1,191,581	100%	\$ 1,168,088	100%	\$ 1,201,494	100%		

GENERAL FUND	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF
	1987-88	REVENUE	1986-87	REVENUE	1985-86	REVENUE	1984-85	REVENUE	1983-84	REVENUE	1982-83	REVENUE		

<u>WHERE DOES MONEY GO</u>														
BASIC SERVICE	\$ 444,810	34%	\$ 418,708	39%	\$ 405,968	34%	\$ 370,345	40%	\$ 355,011	36%	\$ 335,730	35%		
SPECIAL SERVICE	\$ 576,135	45%	\$ 524,581	49%	\$ 525,637	44%	\$ 461,916	50%	\$ 429,715	43%	\$ 415,973	43%		
CAPITAL OUTLAY	\$ 272,510	21%	\$ 119,448	11%	\$ 259,957	22%	\$ 96,656	10%	\$ 209,981	21%	\$ 206,988	22%		
DEBT SERVICE	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%		
GRAND TOTAL EXPENDITURE	\$ 1,293,455	100%	\$ 1,062,737	100%	\$ 1,191,562	100%	\$ 928,917	100%	\$ 994,707	100%	\$ 958,691	100%		

GENERAL FUND	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF
	1987-88	REVENUE	1986-87	REVENUE	1985-86	REVENUE	1984-85	REVENUE	1983-84	REVENUE	1982-83	REVENUE		

<u>WHERE DOES \$ COME FROM</u>														
TAXES	\$ 606,644	56%	\$ 582,723	57%	\$ 558,262	50%	\$ 551,346	52%	\$ 482,241	60%	\$ 415,915	64%		
FEES, CHARGES, INTEREST	\$ 266,891	25%	\$ 225,557	22%	\$ 314,060	28%	\$ 259,271	24%	\$ 197,739	25%	\$ 169,514	26%		
LOANS	\$ -	0%	\$ -	0%	\$ 75,000	7%	\$ 75,000	7%	\$ -	0%	\$ -	0%		
BEGINNING BALANCES	\$ 208,637	19%	\$ 208,637	21%	\$ 166,076	15%	\$ 178,149	17%	\$ 119,830	15%	\$ 69,101	11%		
GRAND TOTAL REVENUE	\$ 1,082,172	100%	\$ 1,016,917	100%	\$ 1,113,398	100%	\$ 1,063,766	100%	\$ 799,810	100%	\$ 654,530	100%		

GENERAL FUND	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF	ACTUAL	% OF
	1987-88	REVENUE	1986-87	REVENUE	1985-86	REVENUE	1984-85	REVENUE	1983-84	REVENUE	1982-83	REVENUE		

<u>WHERE DOES MONEY GO</u>														
BASIC SERVICE	\$ 331,589	42%	\$ 281,886	34%	\$ 273,247	29%	\$ 273,956	30%	\$ 242,273	38%	\$ 230,325	41%		
SPECIAL SERVICE	\$ 394,458	50%	\$ 434,169	53%	\$ 487,894	52%	\$ 374,618	42%	\$ 374,487	58%	\$ 324,116	58%		
CAPITAL OUTLAY	\$ 70,068	9%	\$ 103,503	13%	\$ 94,416	10%	\$ 133,751	15%	\$ 24,241	4%	\$ 8,450	2%		
DEBT SERVICE	\$ -	0%	\$ -	0%	\$ 75,000	8%	\$ 117,760	13%	\$ -	0%	\$ -	0%		
GRAND TOTAL EXPENDITURE	\$ 796,115	100%	\$ 819,558	100%	\$ 930,557	100%	\$ 900,085	100%	\$ 641,001	100%	\$ 562,891	100%		

OUR HISTORY

CHEHALEM PARK AND RECREATION DISTRICT HISTORY

In spring of 1963 Walter Jaquith led 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 youngsters 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; 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 voted 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.

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

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

BUILDING SQUARE FOOT HISTORY

THE SIXTIES

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

THE SEVENTIES

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

THE EIGHTIES

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

THE NINETIES

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

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

NEW ERA 2000 - PRESENT

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

SUMMARY

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

PLAYGROUND DEVELOPMENT HISTORY

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

SPORTS COMPLEX, FIELDS AND COURT DEVELOPMENT HISTORY

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

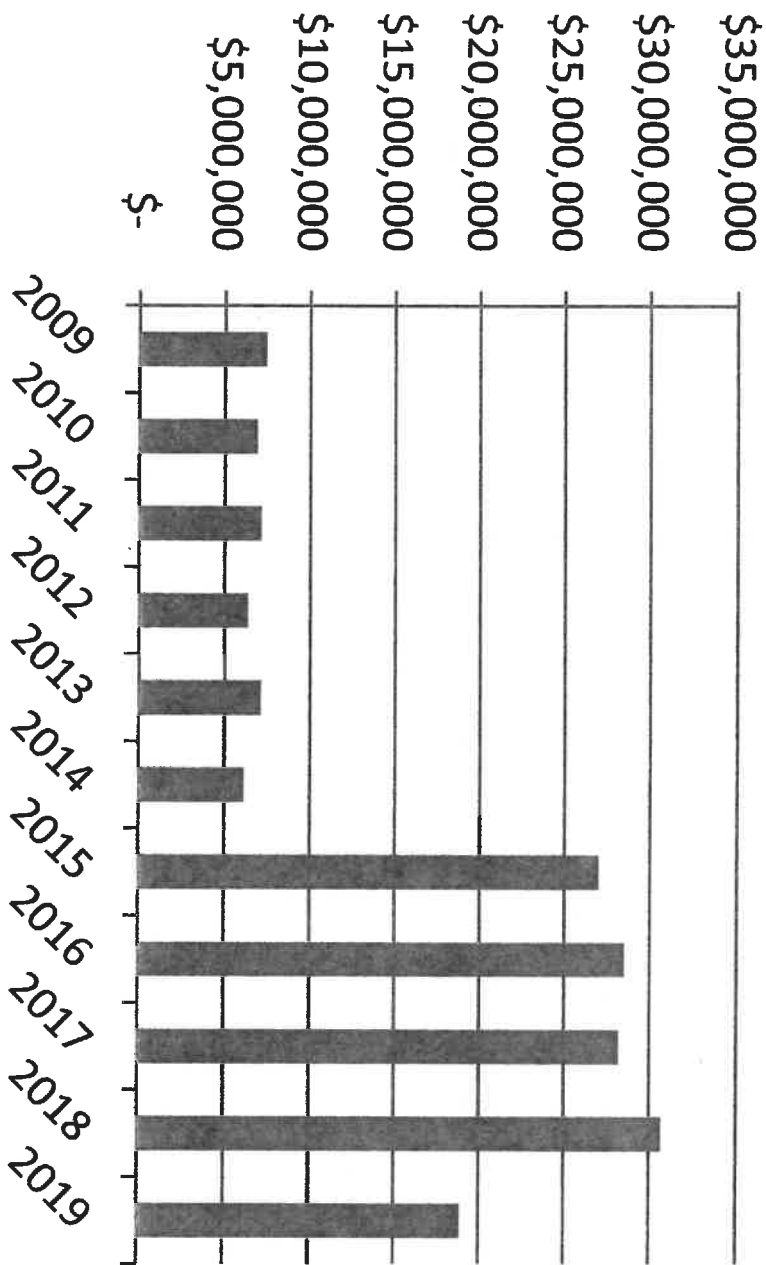
BOARD OF DIRECTORS HISTORY

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

*Denotes original Directors who were elected to form Chehalem Park and Recreation District

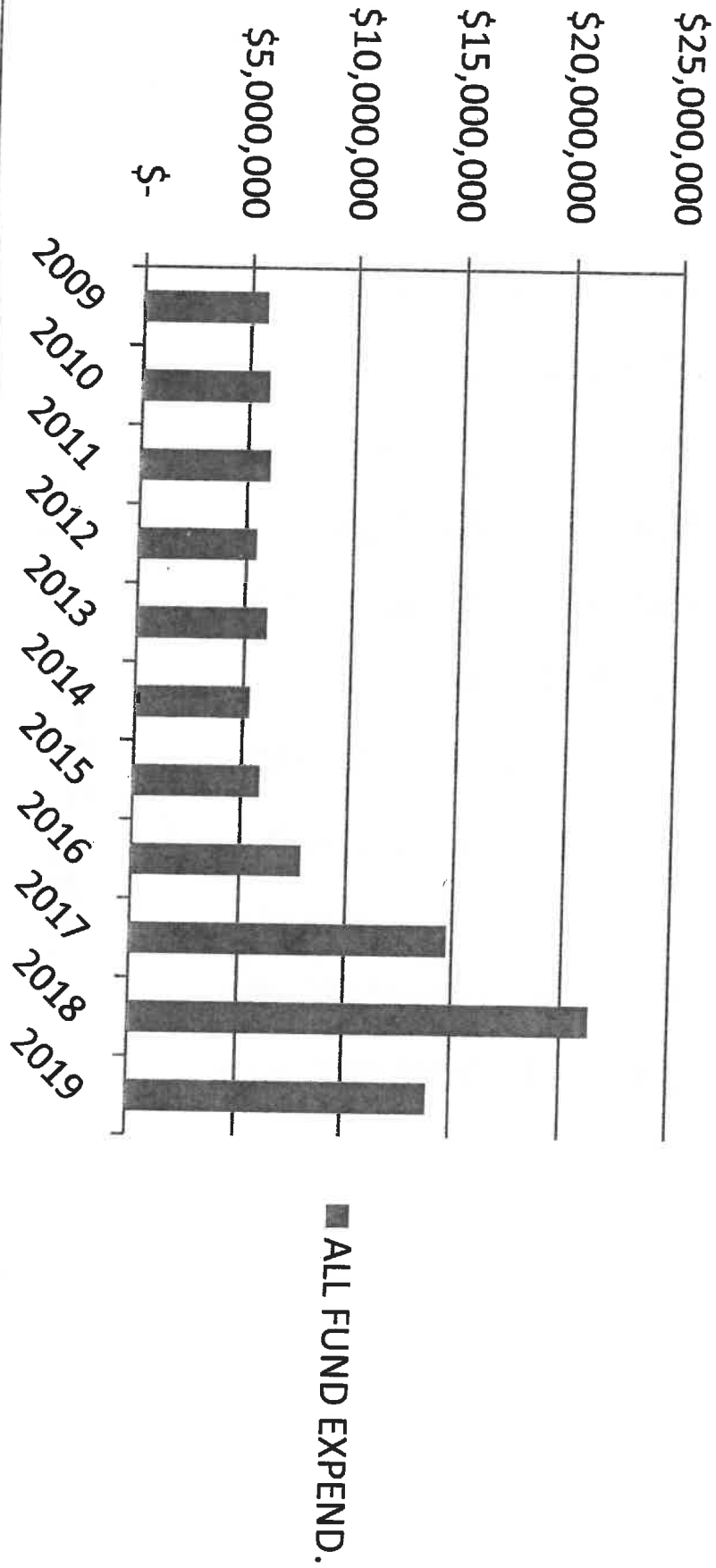
**Honoraria Board Member for Life

ALL FUND REVENUE

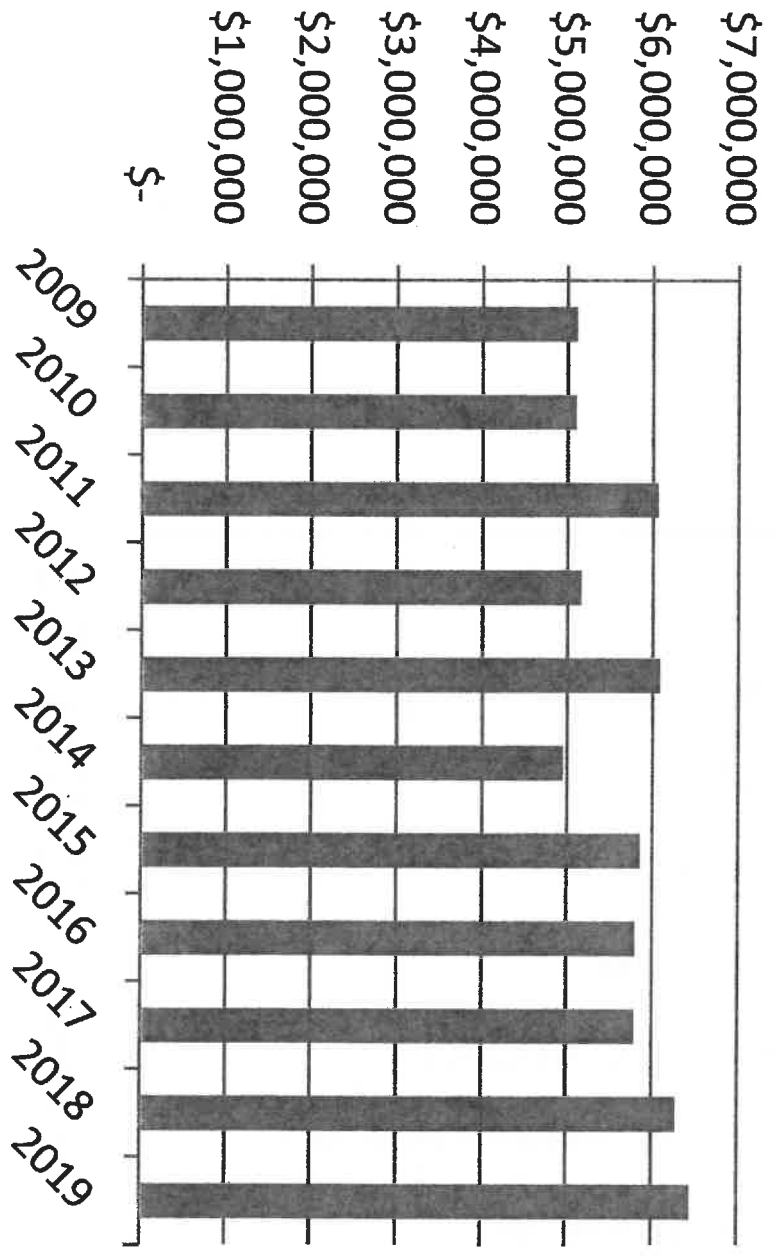


■ ALL FUND REVENUE

ALL FUND EXPEND.

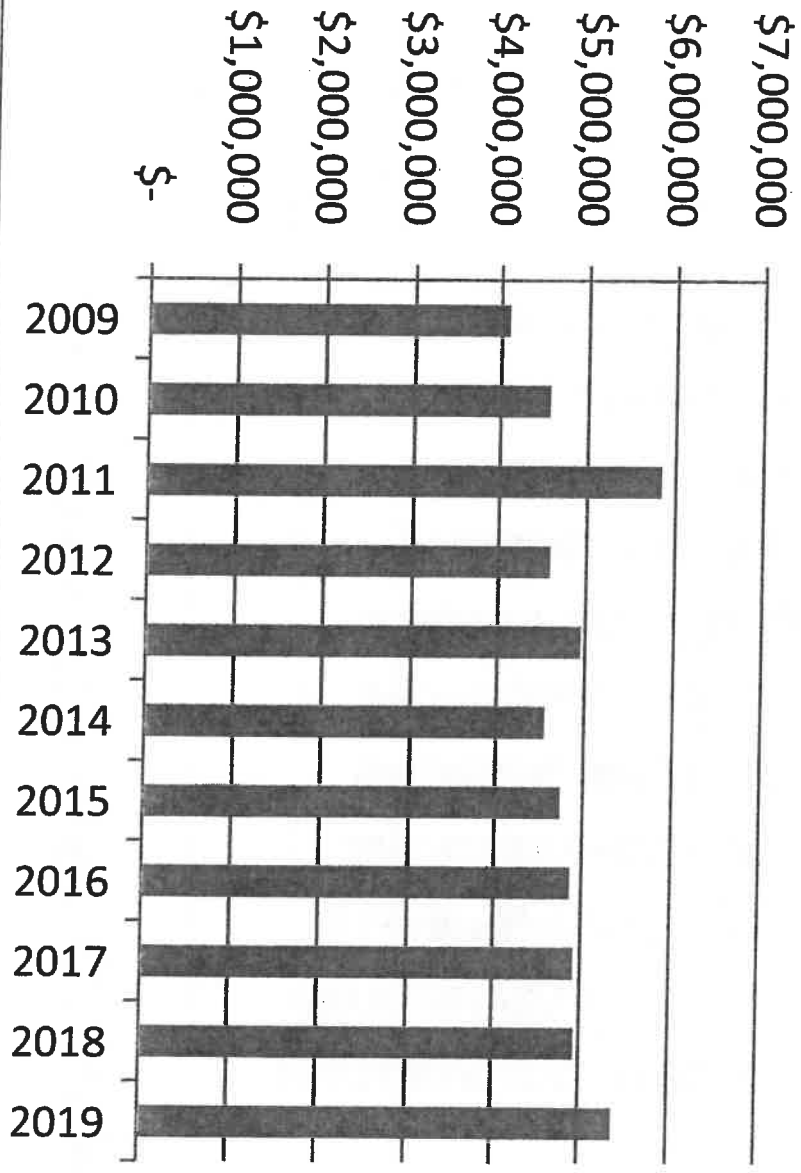


GENERAL FUND REV.



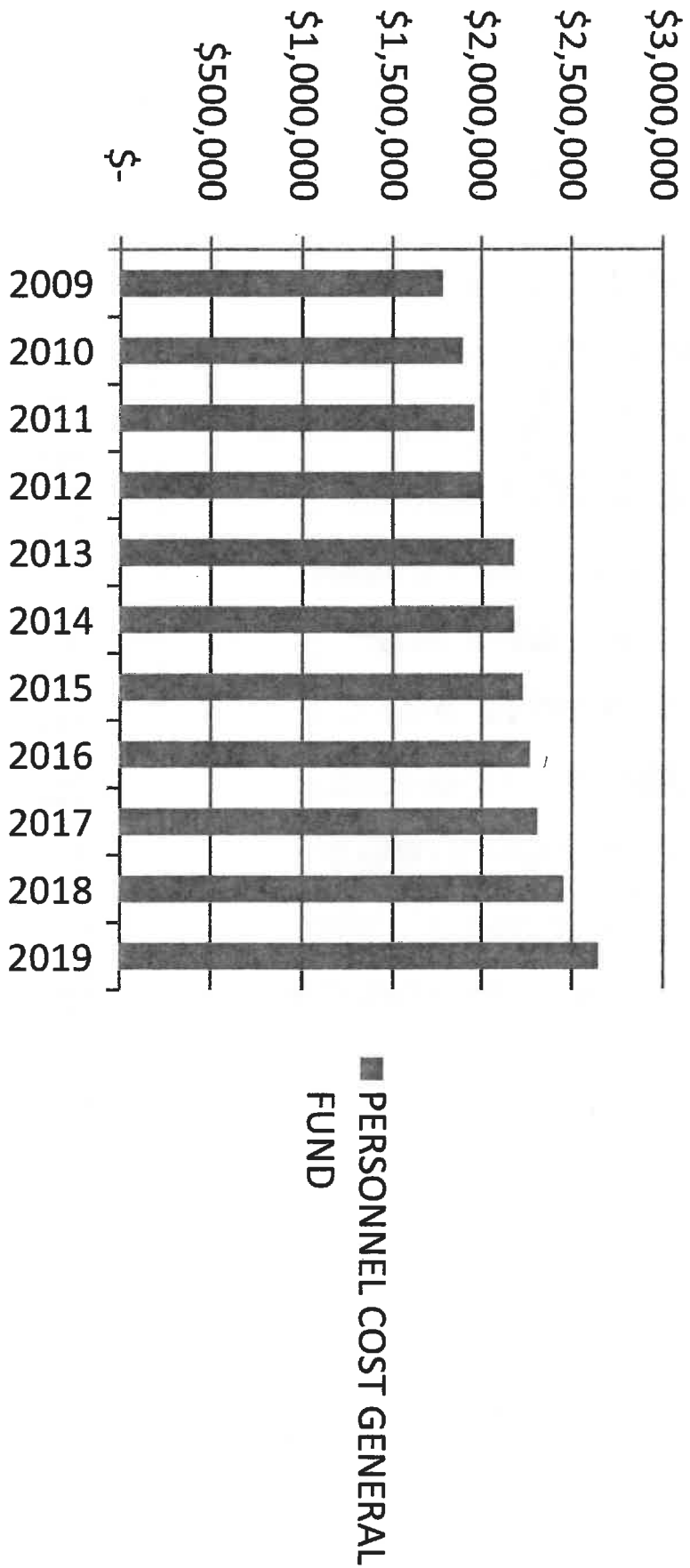
■ GENERAL FUND REV.

GENERAL FUND EXPEND.

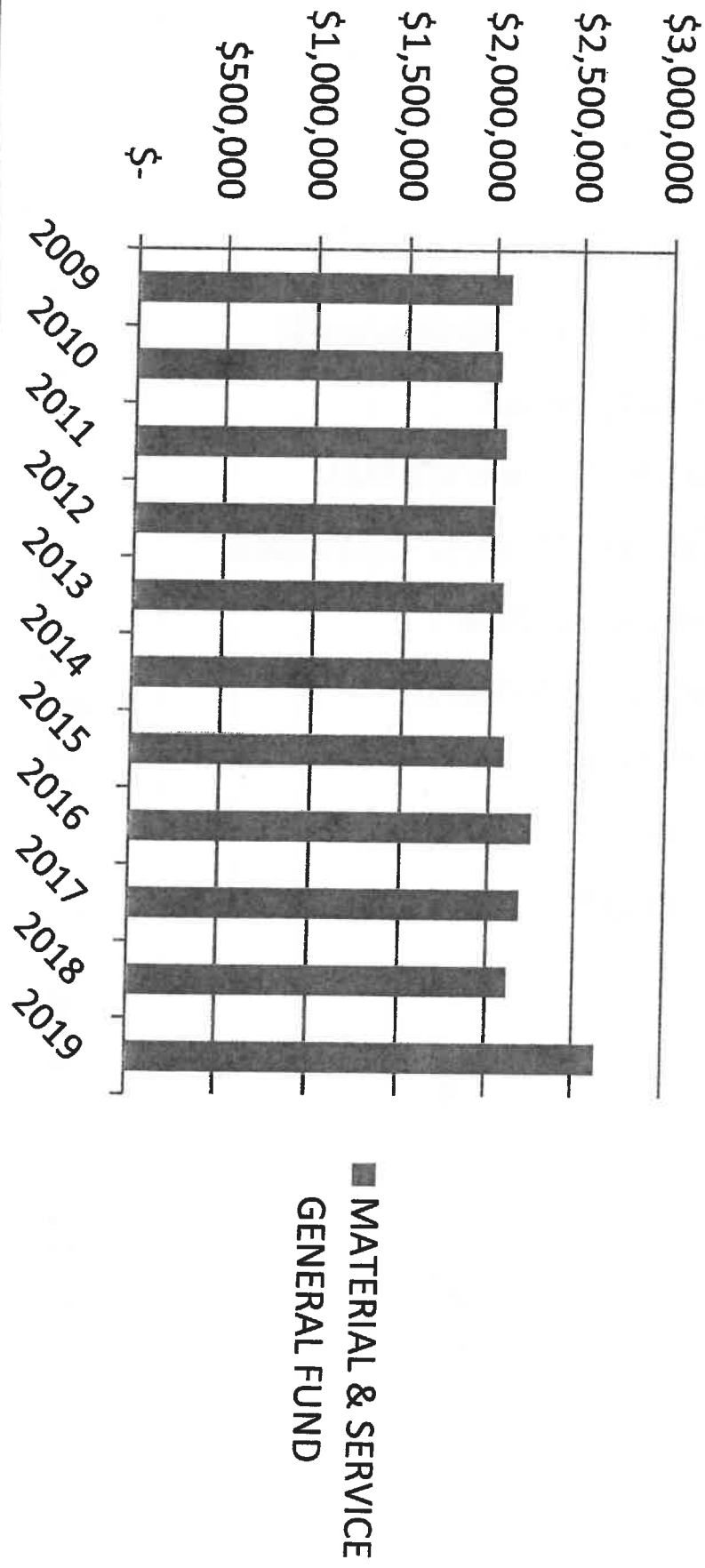


■ GENERAL FUND EXPEND.

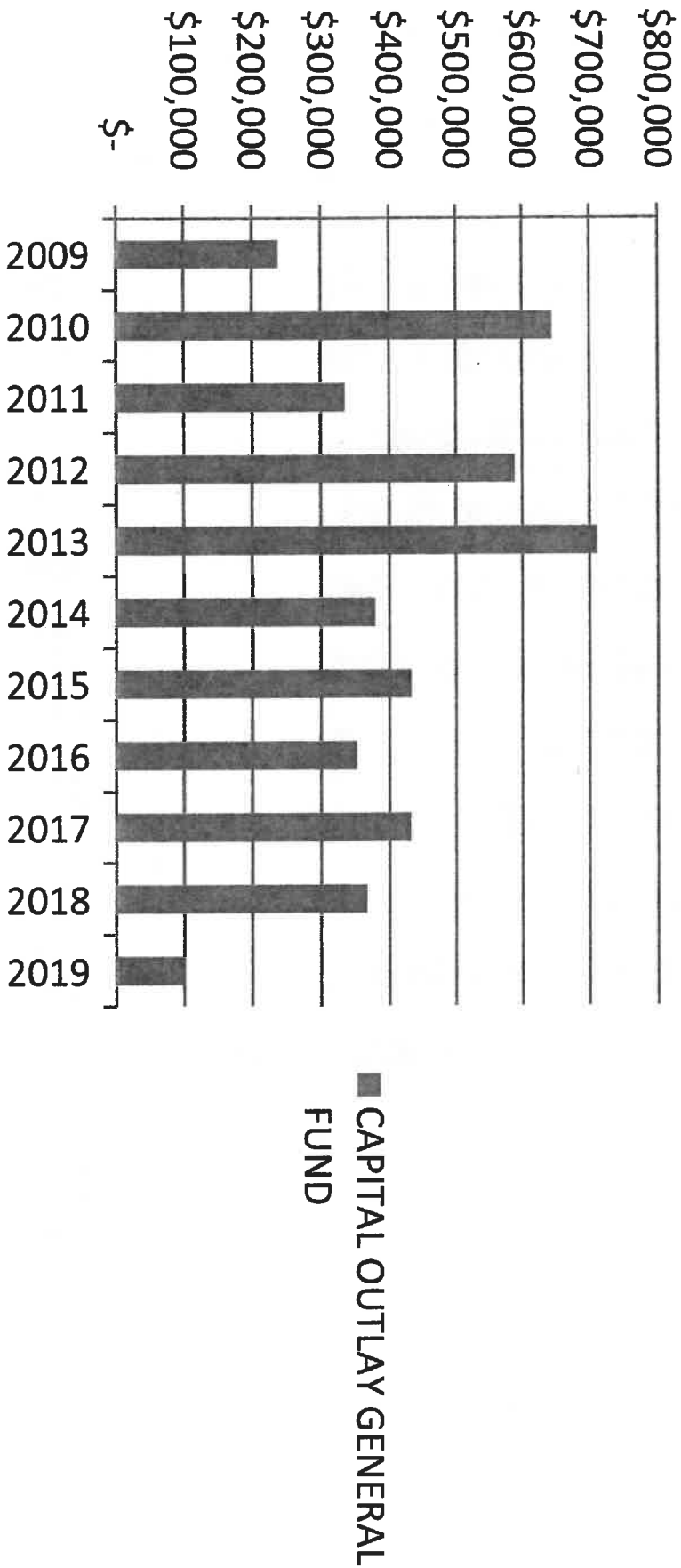
PERSONNEL COST GENERAL FUND



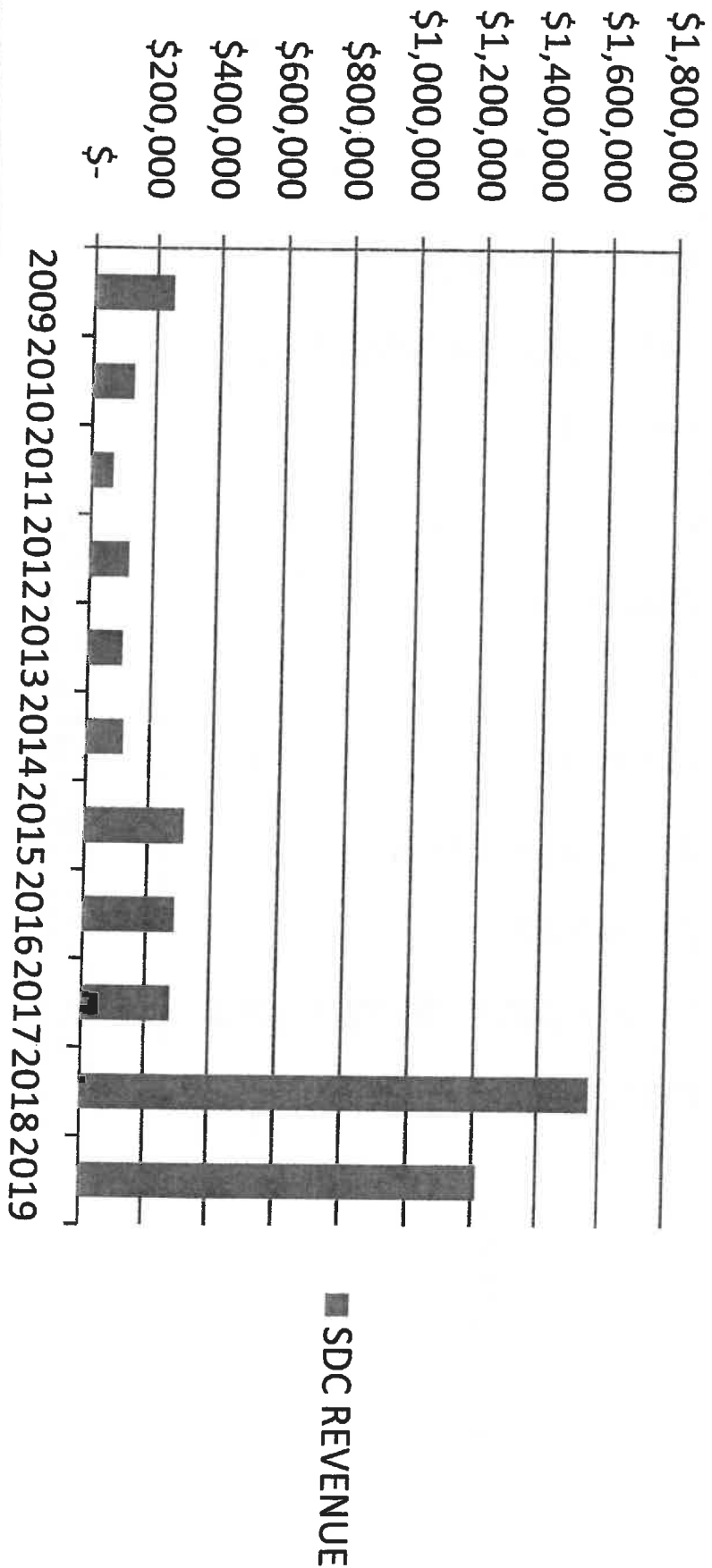
MATERIAL & SERVICE GENERAL FUND



CAPITAL OUTLAY GENERAL FUND



SDC REVENUE



SDC EXPENDITURES

