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To: Budget Committee Members
 From: Don Clements, Budget Officer
 Date: March 26, 2021
 Subject: Budget Message 2021-22

The proposed budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022 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 is organized into two sections Basic Services and Special Services. The debt payment of the development of the golf course, land purchase on highway 219, and fitness center renovation from the general fund was shifted to the system development fund. Last year the front desk personnel at the aquatic/fitness center was shifted 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	PROPOSED	CHANGE
	2020-21	2021-22	
Personnel Services	\$539,536.00	\$564,724.00	\$ 25,188.00
Materials and Services	\$251,454.00	\$251,454.00	\$ 0.00
TOTAL	\$790,990.00	\$816,178.00	\$ 25,188.00

HIGHLIGHTS: The major difference in Personnel Services is an increase for salaries. Materials and Services was keep the same. The increase was slightly over 3%.

PARKS	BUDGETED	PROPOSED	CHANGE
	2020-21	2021-22	
Personnel Services	\$646,409.00	\$723,230.00	\$ 76,821.00
Materials and Services	<u>\$ 1,019,074.00</u>	<u>\$1,071,936.00</u>	<u>\$ 52,862.00</u>
TOTAL	\$ 1,665,483.00	\$1,795,166.00	\$ 129,683.00

HIGHLIGHTS: There is an increase in Personnel Services. The FTE increased 0.56. Staff was given at least a five percent increase. In Materials and Services the major increase was in program contracts and maintenance and repair. The increase was over 7%.

GOLF COURSE MAINTENANCE

	BUDGETED	PROPOSED	CHANGE
	2020-21	2021-22	
Personnel Services	\$407,384.00	\$389,223.00	\$ <18,161.00>
Materials and Services	<u>\$642,987.00</u>	<u>\$585,313.00</u>	<u>\$ <57,574.00></u>
TOTAL	\$1050,371.00	\$ 974,536.00	\$ <75,835.00>

HIGHLIGHTS: Personnel Services decreased due to staffing changes. There was a slight increase in part time staff. Staff was given an increase in pay. Material and Services decreased due to water usage being decreased under utilities. The decrease was slightly over 7%.

<u>TOTAL BASIC SERVICE</u>	BUDGETED	PROPOSED	CHANGE
	2020-21	2021-22	
Personnel Services	\$1593,329.00	\$1677,177.00	\$ 83,848.00
Materials and Services	<u>\$1913,515.00</u>	<u>\$1908,703.00</u>	<u>\$< 4,812.00></u>
TOTAL	\$3506,844.00	\$3585,880.00	\$ 79,036.00

HIGHLIGHTS: The overall increase in basic service is slightly over 2%.

SPECIAL SERVICES

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

AQUATICS	BUDGETED	PROPOSED	CHANGE
	2020-21	2021-22	
Personnel Services	\$531,920.00	\$591,479.00	\$ 59,559.00
Materials and Services	<u>\$511,915.00</u>	<u>\$555,811.00</u>	<u>\$ 43,896.00</u>
TOTAL	\$ 1043,835.00	\$ 1147,290.00	\$ 103,455.00

HIGHLIGHTS: Personnel Services increased due to staffing increase 1.36 FTE. All fulltime staff received an increase. The major increase in Material and Services was in utilities and insurance. The increase was almost 10%.

ADULT SPORTS

	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services	\$ 19,779.00	\$ 21,556.00	\$ 1,777.00
Materials and Services	\$ 40,465.00	\$ 44,700.00	\$ 4,235.00
TOTAL	\$ 60,244.00	\$ 66,256.00	\$ 6,012.00

HIGHLIGHTS: Personnel Services increased due to increase in salaries. The Major increase in Material and Services was in program supplies. The increase was almost 10%.

YOUTH SPORTS

	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services	\$141,832.00	\$154,830.00	\$ 12,998.00
Materials and Services	\$193,775.00	\$214,107.00	\$ 20,332.00
TOTAL	\$335,607.00	\$368,937.00	\$ 33,330.00

HIGHLIGHTS: Personnel Services increased due to increase in pay. Material and Services major increase was in program supplies and professional contracts. The increase was almost 10%.

CLASSES/SPECIAL ACTIVITIES

	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services	\$ 87,493.00	\$ 95,889.00	\$ 8,396.00
Materials and Services	\$ 44,069.00	\$ 44,650.00	\$ 581.00
TOTAL	\$131,562.00	\$140,539.00	\$ 8,977.00

HIGHLIGHTS: Personnel Service increase was due to increase in salaries. Materials and Services increased slightly. The increase was almost 7%.

PLAYGROUNDS & CENTERS

	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services	\$484,241.00	\$447,908.00	\$ <36,333.00>
Materials and Services	\$107,017.00	\$107,315.00	\$ 298.00
TOTAL	\$591,258.00	\$555,223.00	\$ <36,035.00>

HIGHLIGHTS: Personnel Service decreased due to less personnel. Material and Services increased slightly. There was a decrease of slightly over 6%.

COMMUNITY CENTER/SCOUT HOUSE

	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services	\$ 85,578.00	\$ 84,490.00	\$ <1,088.00>
Materials and Services	\$ 95,015.00	\$101,340.00	\$ 6,325.00
TOTAL	\$180,593.00	\$185,830.00	\$ 5,237.00

HIGHLIGHTS: Personnel Services decreased due salary adjustment. Material and Services increased mostly in utilities water service. The increase was almost 3%.

COMMUNITY SCHOOLS	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services	\$ 39,696.00	\$ 51,920.00	\$ 12,224.00
Materials and Services	<u>\$ 23,185.00</u>	<u>\$ 25,825.00</u>	<u>\$ 2,640.00</u>
TOTAL	\$ 62,881.00	\$ 77,745.00	\$ 14,864.00

HIGHLIGHTS: Personnel Services increased due increase in salaries. Material and Services increased in program supplies. The increase was 23%.

GOLF OPERATIONS	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services	\$390,039.00	\$418,406.00	\$ 28,367.00
Materials and Services	<u>\$372,890.00</u>	<u>\$387,427.00</u>	<u>\$ 14,537.00</u>
TOTAL	\$762,929.00	\$805,833.00	\$ 42,904.00

HIGHLIGHTS: Personnel Services increased slightly due to salary increases in full time and part-time. Material and Services increased slightly. The increase was 5.5%

CONCESSIONS	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services	\$22,371.00	\$24,538.00	\$ 2,167.00
Materials and Services	<u>\$23,490.00</u>	<u>\$23,490.00</u>	<u>\$ 0.00</u>
TOTAL	\$45,861.00	\$48,028.00	\$ 2,167.00

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. The increase was 8%.

PRESCHOOL	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services	\$51,752.00	\$56,395.00	\$ 4,643.00
Materials and Services	<u>\$14,420.00</u>	<u>\$15,660.00</u>	<u>\$ 1,240.00</u>
TOTAL	\$66,172.00	\$72,055.00	\$ 5,883.00

HIGHLIGHTS: Personnel Services increased due to staff salary increase. Materials and Services increased slightly due to increase in utilities. The increase was almost 9%.

OTHER DEPARTMENTS	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services	\$ 0.00	\$ 0.00	\$ 0.00
Materials and Services	<u>\$51,500.00</u>	<u>\$51,500.00</u>	<u>\$ 0.00</u>
TOTAL	\$51,500.00	\$51,500.00	\$ 0.00

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

<u>TOTAL SPECIAL SERVICE</u>	BUDGETED	PROPOSED	CHANGE
	2020-21	2021-22	
Personnel Services	\$1854,701.00	\$1947,411.00	\$ 92,710.00
Material and Services	<u>\$1477,741.00</u>	<u>\$1571,825.00</u>	<u>\$ 94,084.00</u>
TOTAL	\$3332,442.00	\$3519,236.00	\$186,794.00

HIGHLIGHTS: The overall increase is 5.6%. The Special Service departments are funded primarily from fees and charges.

ACQUISITION AND DEVELOPMENT

	BUDGETED	PROPOSED	CHANGE
	2020-21	2021-22	
Repair and Replacement	\$762,222.00	\$777,500.00	\$ 15,278.00
New Development	<u>\$ 0.00</u>	<u>\$304,740.00</u>	<u>\$ 304,740.00</u>
TOTAL	\$762,222.00	\$1,082,240.00	\$ 320,018.00

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
	2020-21	2021-22	
TRANSFER LOAN FUND	\$ 0.00	\$ 0.00	\$ 0.00

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

CONTINGENCY	BUDGETED	PROPOSED	CHANGE
	2020-21	2021-22	
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 EXPENDITURE SUMMARY

GENERAL FUND EXPEND.	BUDGETED	PROPOSED	CHANGE
	2020-21	2021-22	
Personnel Services	\$3,448,030.00	\$3,624,588.00	\$ 176,558.00
Material and Services	\$3,391,256.00	\$3,480,528.00	\$ 89,272.00
Capital Outlay	\$ 762,222.00	\$1,082,240.00	\$ 320,018.00
Transfers	\$ 0.00	\$ 0.00	\$ 0.00
Contingency	<u>\$ 100,000.00</u>	<u>\$ 100,000.00</u>	<u>\$ 0.00</u>
TOTAL	\$7,701,508.00	\$8,287,356.00	\$ 585,848.00

HIGHLIGHTS: The General Fund increased 7.6%. Personnel Services increased 5.1%. The Material and Services increased 2.6%. Capital Outlay increased almost 42%.

<u>GENERAL FUND REVENUE</u>	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
TAXES	\$3,286,290.00	\$3,348,350.00	\$ 62,060.00
FEES & CHARGES	\$3,835,218.00	\$3,859,006.00	\$ 23,788.00
BEGINNING BALANCE	\$ 500,000.00	\$1,000,000.00	\$ 500,000.00
INTEREST & OTHER	\$ 80,000.00	\$ 80,000.00	\$ 0.00
TOTAL	\$7,701,508.00	\$8,287,356.00	\$ 585,848.00

HIGHLIGHTS: Increase in TAXES about 2%. Fees & Charges has been budgeted to increase about 1%. Beginning Balance and interest has been budgeted to increase 146%..

SUMMARY OF OTHER FUNDS

EQUIPMENT AND MAJOR MAINTENANCE FUND

	BUDGETED 2020-21	PROPOSED 2021-22	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. Will not show Fund next year.

SYSTEM DEVELOPMENT FUND

	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Expenditures	\$1,877,500.00	\$1,652,500.00	<\$225,000.00>
Revenues	\$1,877,500.00	\$1,652,500.00	<\$225,000.00>

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 lower. These are the reasons for the increase. We also transferred the loan payments to this fund.

LOAN SERVICE FUND

	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Expenditures	\$ 978,650.00	\$ 978,650.00	\$ 0.00
Revenue	\$ 978,650.00	\$ 978,650.00	\$ 0.00

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.

This year the purchase of the property will be paid. We will only have three projects left.

DEBT SERVICE FUND

	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Expenditures	\$1,391,509.00	\$1,582,097.00	\$ 190,588.00
Revenue	\$1,391,509.00	\$1,582,097.00	\$ 190,588.00

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 \$1,335,975.00 is needed. There is \$157,947.00 being transferred in from SDC Fund.

CAPITAL PROJECT FUND

	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Expenditures	\$ 0.00	\$ 0.00	\$ 0.00
Revenue	\$ 0.00	\$ 0.00	\$ 0.00

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

GRAND TOTAL SUMMARY OF ALL FUNDS

	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
EXPENDITURES	\$11,949,167.00	\$12,500,603	\$ 551,436.00
REVENUES	\$11,949,167.00	\$12,500,603	\$ 551,436.00

HIGHLIGHTS: The budget increased 4.6 %.

FUND SUMMARY

FUND: SYSTEM DEVELOPMENT

ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ESTIMATED BUDGET 2019-20	ADOPTED BUDGET 2020-21	PROPOSED BUDGET 2021-22	APPROVED BUDGET 2021-22	ADOPTED BUDGET 2021-22
91,183	205,544	342,551	274,632	347,665	1,346,771	2,336,308	1,000,000	1,000,000		
77,090	270,316	222,488	234,844	1,394,983	1,044,633	949,754	775,000	550,000		
9,883	7,907	22,066	7,906	30,868	89,449	48,963	50,000	50,000		
27,397	35,917	45,525	37,238	140,343	77,123	44,497	50,000	50,000		
73	26	2	4	40	4,771	44,326	2,500	2,500		
205,626	519,710	632,632	554,624	1,913,899	2,562,747	3,423,848	1,877,500	1,652,500		
81	177,160	358,000	206,959	567,128	226,439	765,746	931,849	710,975		
81	177,160	358,000	206,959	567,128	226,439	1,375,568	1,877,500	1,652,500		
205,645	342,550	274,632	347,665	1,346,771	2,336,308	2,048,280	-	-		

EXPENDITURES

ACQUISITION/DEVELOPMENT/PLANNING
 TRANSFER LOAN SERVICE FUND
 TOTAL - EXPENDITURES

710,975
 941,525
 1,652,500

35

FUND: LOAN SERVICE

ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ESTIMATED BUDGET 2019-20	ADOPTED BUDGET 2020-21	PROPOSED BUDGET 2021-22	APPROVED BUDGET 2021-22	ADOPTED BUDGET 2021-22
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REVENUES

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

37,125
 941,525
 -
 -
 978,650

EXPENDITURE

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

941,525
 37,125
 -
 -
 978,650

30,259	30,502	30,643	30,867	31,269	31,992	32,882	32,999	37,125		
757,327	949,675	610,847	611,713	606,519	937,470	194,540	945,651	941,525		
-	-	-	-	-	-	-	-	-		
787,829	980,318	641,714	642,982	638,511	970,352	228,107	978,650	978,650		
757,327	949,675	610,847	611,713	606,519	937,470	194,540	945,651	941,525		
30,502	30,643	30,867	31,269	31,992	32,882	33,567	-	-		

ENDING BALANCE

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INCOME SUMMARY

FUND:: GENERAL		ACTUAL		ACTUAL		ACTUAL		ACTUAL		ACTUAL		ESTIMATED		BUDGET		PROPOSED		APPROVED		ADOPTED	
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2021-22	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22
\$ 2,256,451	\$ 2,425,949	\$ 2,534,067	\$ 2,673,584	\$ 2,700,691	\$ 2,848,864	\$ 2,901,155	\$ 3,161,280	\$ 3,223,350	\$ 3,223,350	\$ 3,223,350	\$ 3,223,350	\$ 2,901,155	\$ 3,161,280	\$ 3,161,280	\$ 3,223,350	\$ 3,223,350	\$ 3,223,350	\$ 3,223,350	\$ 3,223,350	\$ 3,223,350	\$ 3,223,350
\$ 130,728	\$ 175,214	\$ 84,286	\$ 120,481	\$ 185,508	\$ 182,516	\$ 253,704	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 253,704	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
\$ 940,409	\$ 587,137	\$ 704,640	\$ 1,020,898	\$ 1,178,474	\$ 1,906,967	\$ 2,019,475	\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 2,019,475	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
\$ 393,737	\$ 454,478	\$ 500,880	\$ 447,916	\$ 483,614	\$ 877,036	\$ 838,702	\$ 955,590	\$ 933,700	\$ 933,700	\$ 933,700	\$ 838,702	\$ 955,590	\$ 955,590	\$ 955,590	\$ 933,700	\$ 933,700	\$ 933,700	\$ 933,700	\$ 933,700	\$ 933,700	\$ 933,700
\$ 2,092,901	\$ 2,450,126	\$ 2,610,578	\$ 2,497,779	\$ 2,504,230	\$ 2,412,022	\$ 2,151,079	\$ 2,879,628	\$ 2,925,306	\$ 2,925,306	\$ 2,925,306	\$ 2,151,079	\$ 2,879,628	\$ 2,879,628	\$ 2,879,628	\$ 2,925,306	\$ 2,925,306	\$ 2,925,306	\$ 2,925,306	\$ 2,925,306	\$ 2,925,306	\$ 2,925,306
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,872	\$ 441,517	\$ -	\$ -	\$ -	\$ -	\$ 441,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 81,959	\$ 353,663	\$ 64,476	\$ 42,426	\$ 360,825	\$ 3,812	\$ 226,905	\$ 50,000	\$ 50,000	\$ 50,000	\$ 3,812	\$ 226,905	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
\$ 3,152	\$ 3,298	\$ 5,983	\$ 13,644	\$ 35,404	\$ 59,270	\$ 42,297	\$ 30,000	\$ 30,000	\$ 30,000	\$ 59,270	\$ 42,297	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 5,899,337	\$ 6,449,863	\$ 6,504,870	\$ 6,816,728	\$ 7,458,746	\$ 8,476,918	\$ 8,874,833	\$ 7,701,508	\$ 8,287,356	\$ 8,287,356	\$ 8,287,356	\$ 8,476,918	\$ 7,701,508	\$ 7,701,508	\$ 7,701,508	\$ 8,287,356	\$ 8,287,356	\$ 8,287,356	\$ 8,287,356	\$ 8,287,356	\$ 8,287,356	\$ 8,287,356

FUND: EQUIPMENT & MAJOR MAINTENANCE

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	PROPOSED	APPROVED	ADOPTED
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
\$ 53,364	\$ 53,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 169	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 53,533	\$ 53,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUND: SYSTEM DEVELOPMENT

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	PROPOSED	APPROVED	ADOPTED
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
\$ 91,183	\$ 205,545	\$ 342,551	\$ 274,632	\$ 347,865	\$ 1,346,771	\$ 2,336,308	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
\$ 77,090	\$ 270,316	\$ 222,488	\$ 234,844	\$ 1,394,983	\$ 1,044,633	\$ 1,283,904	\$ 775,000	\$ 775,000	\$ 775,000	\$ 775,000	\$ 775,000
\$ 9,883	\$ 7,906	\$ 22,066	\$ 7,906	\$ 30,888	\$ 89,450	\$ 82,944	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
\$ 27,397	\$ 35,917	\$ 45,525	\$ 37,238	\$ 140,343	\$ 77,123	\$ 159,867	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
\$ 73	\$ 26	\$ 2	\$ 4	\$ 40	\$ 4,770	\$ 41,155	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
\$ 205,626	\$ 519,710	\$ 632,632	\$ 554,624	\$ 1,913,899	\$ 2,562,747	\$ 3,884,179	\$ 1,877,500	\$ 1,877,500	\$ 1,852,500	\$ 1,852,500	\$ 1,852,500

FUND: LOAN SERVICE

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET	ADAPTED	PROPOSED	APPROVED	ADAPTED
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
\$ 30,259	\$ 30,502	\$ 30,643	\$ 30,867	\$ 31,289	\$ 31,992	\$ 32,882	\$ 32,999	\$ 37,125								
\$ 243	\$ 141	\$ 224	\$ 402	\$ 723	\$ 890	\$ 685	\$ 945,651	\$ 941,525								
\$ 757,327	\$ 949,875	\$ 610,847	\$ 611,713	\$ 606,519	\$ 937,470	\$ 194,540	\$ 945,651	\$ 941,525								
\$ 787,829	\$ 980,318	\$ 641,714	\$ 642,982	\$ 638,511	\$ 970,352	\$ 228,107	\$ 978,650	\$ 978,650								

INCOME SUMMARY

REVENUES
 TAXES COLLECTED
 BEGINNING BALANCE
 SHORT TERM LOAN & LOAN AQ & DEV.
 GRANTS & INTEREST
 TRANSFERS
 TOTAL - INCOME SUMMARY

FUND: BOND DEBT SERVICE

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET	ADAPTED	PROPOSED	APPROVED	ADAPTED
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
\$ 1,168,064	\$ 1,274,067	\$ 1,300,560	\$ 1,323,918	\$ 1,383,362	\$ 1,391,399	\$ 1,424,150	\$ 1,424,150	\$ 1,424,150								
\$ 7,252	\$ 5,815	\$ 158	\$ 45,304	\$ 16,359	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000								
\$ (27,674)	\$ 5,815	\$ 158	\$ 45,304	\$ 16,359	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000								

REVENUES
 BEGINNING BALANCE
 INTEREST
 TRANSFERS OTHER FUNDS
 TAXES TO BE LEVIED DEBT SERVICE
 PREVIOUSLY LEVIED TAXES
 COUNTY COLLECTION RATE
 TAXES TO BE RECEIVED

FUND: CAPITAL PROJECT SERVICE

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET	ADAPTED	PROPOSED	APPROVED	ADAPTED
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
\$ 1,175,316	\$ 1,252,208	\$ 1,314,947	\$ 1,426,031	\$ 1,249,462	\$ 1,391,509	\$ 1,582,097	\$ 1,582,097	\$ 1,582,097								
\$ 7,833	\$ 7,833	\$ 7,833	\$ 7,833	\$ 7,833	\$ 7,833	\$ 7,833	\$ 7,833	\$ 7,833								
\$ 20,035,888	\$ 20,043,521	\$ 20,043,521	\$ 19,349,220	\$ 11,916,721	\$ 6,023,323	\$ 736,737	\$ 736,737	\$ 736,737								
\$ 20,043,521	\$ 20,043,521	\$ 20,201,762	\$ 19,670,628	\$ 19,975,672	\$ 6,763,221	\$ 736,737	\$ 736,737	\$ 736,737								

REVENUES
 CASH ON HAND
 INTEREST
 TRANSFERRED IN
 TOTAL - INCOME SUMMARY

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET	ADAPTED	PROPOSED	APPROVED	ADAPTED
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
\$ 6,946,325	\$ 28,046,968	\$ 27,980,978	\$ 27,684,962	\$ 29,986,828	\$ 20,199,269	\$ 14,973,318	\$ 11,949,167	\$ 12,500,603								

REVENUES
 GRAND TOTAL - INCOME SUMMARY

EXPENDITURE SUMMARY

FUND:		GENERAL										EXPENDITURE SUMMARY		
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ADOPTED BUDGET	EXPENDITURES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22
\$ 429,888	\$ 431,991	\$ 415,482	\$ 445,820	\$ 423,491	\$ 484,774	\$ 488,753	\$ 790,990	\$ 816,178	\$ 816,178	ADMINISTRATION	\$ 816,178	\$ 2,769,702	\$ 2,769,702	
\$ 1,706,906	\$ 1,774,286	\$ 1,961,574	\$ 1,964,959	\$ 1,912,886	\$ 2,128,685	\$ 1,917,507	\$ 2,715,854	\$ 3,519,236	\$ 3,519,236	PARKS	\$ 3,519,236	\$ 3,519,236	\$ 3,519,236	
\$ 2,038,786	\$ 2,106,674	\$ 2,141,178	\$ 2,084,250	\$ 2,241,694	\$ 2,670,772	\$ 2,562,367	\$ 3,332,442	\$ 1,082,240	\$ 1,082,240	RECREATION	\$ 1,082,240	\$ 1,082,240	\$ 1,082,240	
\$ 379,293	\$ 432,597	\$ 352,390	\$ 431,513	\$ 367,189	\$ 102,066	\$ 214,027	\$ 762,222	\$ 100,000	\$ 100,000	DEVELOPMENT & IMPROVEMENT	\$ 100,000	\$ 100,000	\$ 100,000	
\$ 757,327	\$ 999,675	\$ 613,347	\$ 711,712	\$ 606,519	\$ 1,071,145	\$ 194,540	\$ 100,000	\$ 100,000	\$ 100,000	CONTINGENCY	\$ 100,000	\$ 100,000	\$ 100,000	
										TRANSFERS				
										SHORT TERM LOAN REPAYMENT				
\$ 5,312,200	\$ 5,745,223	\$ 5,483,971	\$ 5,638,254	\$ 5,551,779	\$ 6,457,442	\$ 5,377,194	\$ 7,701,508	\$ 8,287,356	\$ 8,287,356	TOTAL - EXPENDITURES	\$ 8,287,356	\$ 8,287,356	\$ 8,287,356	\$ 8,287,356
FUND: RESERVE FOR EQUIPMENT & MAJOR MAINTENANCE														
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ADOPTED BUDGET	EXPENDITURES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET			
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	CAPITAL OUTLAY MAINT & EQUIP	2021-22	2021-22	2021-22			
\$ -	\$ 53,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	OTHERS	\$ -	\$ -	\$ -			
\$ -	\$ 53,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TOTAL - EXPENDITURES	\$ -	\$ -	\$ -			
FUND: SYSTEM DEVELOPMENT														
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ADOPTED BUDGET	EXPENDITURES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET			
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	CAPITAL OUTLAY TRANSFERS	2021-22	2021-22	2021-22			
\$ 81	\$ 177,160	\$ 358,000	\$ 206,959	\$ 567,128	\$ 226,439	\$ 1,375,568	\$ 1,877,500	TOTAL - EXPENDITURES	\$ 1,652,500	\$ -	\$ -			
\$ 81	\$ 177,160	\$ 358,000	\$ 206,959	\$ 567,128	\$ 226,439	\$ 1,375,568	\$ 1,877,500	TOTAL - EXPENDITURES	\$ 1,652,500	\$ -	\$ -			

