

CHEHALEM

PARK & RECREATION DISTRICT

2025–2026 BUDGET



CHEHALEM PARK AND RECREATION DISTRICT

2025-2026 BUDGET INDEX

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

TO Budget Committee

FROM Casey Creighton, Budget Officer

CC Clay Downing, Superintendent

SUBJECT Budget Meeting April 8, 2025, beginning at 6 P.M. at the CPRD Administrative Officer Building located at 125 S Elliott Road in Newberg Oregon

Attached is the budget for the 2025-2026 fiscal year beginning July 1, 2025 and ending June 30, 2026. The budget format is similar to prior years.

Please contact the District's Superintendent, Clay Downing, at 971-281-1444 if you have questions, concerns or desire to tour the District's facilities. If requested, a tour will be given of the District's facilities and property upon request. The tour will start at the District's Administrative Office Building located at 125 S Elliott Road in Newberg. Lunch will be provided. If you cannot meet until the afternoon, a tour will be given starting at 5 P.M. with dinner included. Please contact Clay by phone if you wish to schedule a tour.

We look forward to seeing all Budget Committee members on Tuesday April 8, 2025, beginning at 6 P.M. If you are unable to make the meeting, please notify Clay Downing and Kat Ricker at cdowning@cprdnnewberg.org and kriker@cprdnnewberg.org prior to the meeting day. If we are unable to complete the meeting on April 8th, additional meeting days of April 9-11 have been set aside to provide additional flexibility to the Budget Committee.

The below are appointed Budget Committee Members, each of whom are appointed for three-year terms by the District's Board of Directors:

Elizabeth Comfort	2025-2028
Brandon Slyter	2025-2028
Elijah Dickson	2024-2026
Brian Keyser	2024-2026
Mike McBride	2023-2025

The below are Board members, each of whom are elected for four-year terms by the public:

Matt Smith	2023-2027
Jason Fields	2023-2027
Lisa Rogers	2021-2025
Gayle Bizeau	2021-2025
Jim McMaster	2021-2025



The public will be allowed to have input at the meeting on April 8, 2025. In the past, we have completed the budget in one meeting and have not typically been required to host additional budget meetings. Please see the budget calendar regarding additional meeting dates if needed.

AGENDA

**CHEHALEM PARK AND RECREATION DISTRICT
ANNUAL BUDGET COMMITTEE MEETING**

CPRD Administration Office
125 S. Elliott Road | Newberg, OR 97132
April 8, 2025

Online: <https://us02web.zoom.us/j/81794455129> Zoom Webinar ID 81794455129

Having issues connecting? Try this link instead: <https://cprd.us/bodzoom>

Livestream at <https://www.youtube.com/@CPRDNEWBERG>

- I. Call to Order
- II. Pledge of Allegiance
- III. Roll Call
- IV. Election of Budget Committee Officers
 - A. President
 - B. Vice President
 - C. Secretary
- V. Approval of agenda and meeting dates as listed in Budget Calendar
- VI. Budget message delivered by Budget Officer
- VII. Discussion and public comments
- VIII. Overview of Funds
 - A. General Fund – By Department
 - B. General Fund - Equipment & Major Maintenance Fund
 - C. System Development Fund
 - D. Loan Service Fund
 - E. Bond Debt Service Fund
 - F. Capital Project Fund
- IX. Public Comments
- X. Approval of proposed Budget and tax rate
 - A. Approval of a Resolution for Levying Taxes for the 2025-26 Fiscal Year
 - B. Approval of a Resolution to Approve the Proposed Budget for the 2025-26 Fiscal Year
 - C. Approval of a Resolution to Make Appropriations for the 2025-26 Fiscal Year
- XI. Adjournment

ADA STATEMENT

Contact the Public Information Office for physical or language accommodations at least two (2) business days before the meeting. Call (971) 832-4222 or email kricker@cprdnnewberg.org.

CHEHALEM PARK AND RECREATION DISTRICT
RESOLUTION 2025-02

A RESOLUTION APPROVING THE LEVYING OF TAXES FOR FISCAL YEAR 2025-2026

BE IT RESOLVED, that the Budget Committee for the Chehalem Park and Recreation District hereby approves the taxes provided for in the approved budget at the rate of \$0.9076 per \$1,000 of assessed value for operations under general government and \$1,437,321 for bond debt; and that these taxes are hereby recommended and categorized for the tax year 2024-2025 upon the assessed value of all taxable property within the District.

	GENERAL GOVERNMENT	EXCLUDED FROM LIMITATION
General Fund	\$0.9076/1000 people	
Debt Service		\$1,437,321

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

APPROVED, by the Budget Committee of the Chehalem Park and Recreation District on the 8th day of April 2025.

President, Budget Committee

Attest: Secretary/Treasurer, Budget Committee

CHEHALEM PARK AND RECREATION DISTRICT
RESOLUTION 2025-03

A RESOLUTION APPROVING THE BUDGET FOR FISCAL YEAR 2025-2026

BE IT RESOLVED, that the Budget Committee for the Chehallem Park and Recreation District hereby approves the budget for the fiscal year 2025-26 the sum of \$24,597,484 for at the budget meeting on April 8, 2025, 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 Chehallem Park and Recreation District on the 8th day of April 2025.

President, Budget Committee

Attest: Secretary/Treasurer, Budget Committee

CHEHALEM PARK AND RECREATION DISTRICT
RESOLUTION 2025-04

A RESOLUTION APPROVING APPROPRIATIONS FOR FISCAL YEAR 2025-2026

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated as follows:

Personnel Services		GENERAL FUND
Materials and Services		\$5,688,684
Operating Contingencies		\$4,238,426
Transfer to Loan Fund		\$1,500,000
Capital, Development, Improvements, & Acquisitions		\$0
	FUND TOTAL	\$5,445,412
		RESERVE FUND FOR EQUIPMENT AND MAJOR MAINTENANCE
		\$0
	FUND TOTAL	\$16,872,522

Capital, Development, Improvements, & Acquisitions		SYSTEM DEVELOPMENT FUND
	FUND TOTAL	\$0

Capital, Development, Improvements, & Acquisitions		LOAN SERVICE FUND
	FUND TOTAL	\$3,565,069

To Pay Principal, Interest for Loans		DEBT SERVICE FUND
Capital, Development, Improvements, & Acquisitions		\$0
	FUND TOTAL	\$36,300

To Pay Bond Principal and Interest		DEBT SERVICE FUND
Ending Balance and Adjustment		\$1,410,975
	FUND TOTAL	\$0
		Capital Project Fund
		\$1,410,975

Capital Outlay Pool

\$0

FUND TOTAL \$0

GRAND TOTAL FOR ALL FUNDS \$21,884,866

BE IT FINALLY RESOLVED, that the Budget Officer shall publish 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 Chehallem Park and Recreation District on the 8th day of April 2025.

President, Budget Committee

Attest: Secretary/Treasurer, Budget Committee





CHEHALEM PARK AND RECREATION DISTRICT

Mission, Vision, Goals, Objectives, Organizational Structure & Capital Project Lists


Effective July 2025

STRATEGIC PLANNING OUTLINE

 A statement describing CPRD's purpose and values.

 A description of how CPRD work to fulfill its Mission.

 Achievements that CPRD will accomplish in order to implement its Vision and Mission.

 Specific, measurable, achievable targets that support meeting CPRD's Goals

MISSION

To connect and enrich our community through parks, recreation, open spaces, natural areas, and educational opportunities.

VISION

1. **Look to the Future.** Have a long term, positive growth orientation. Believe that you have a vital role to play in the community. Plan to succeed, evolve, and adapt your services to community changes.
2. **Maintain a Lean Management Staff.** Keep your management staff small and able to adapt rapidly to sudden social, cultural, political, and economic shifts. The more complex the staff, the more difficult it may be to modify.
3. **Establish Alternative Plans.** Develop alternative plans to meet potential changing conditions. Be proactive rather than reactive. Considering the worst scenario in advance is better than dealing with it after the fact.
4. **Cultivate Positive Rapport with Our 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 technical society. People need to constantly upgrade their knowledge.
6. **Build and Promote Social Capital.**



STRATEGIC GOALS

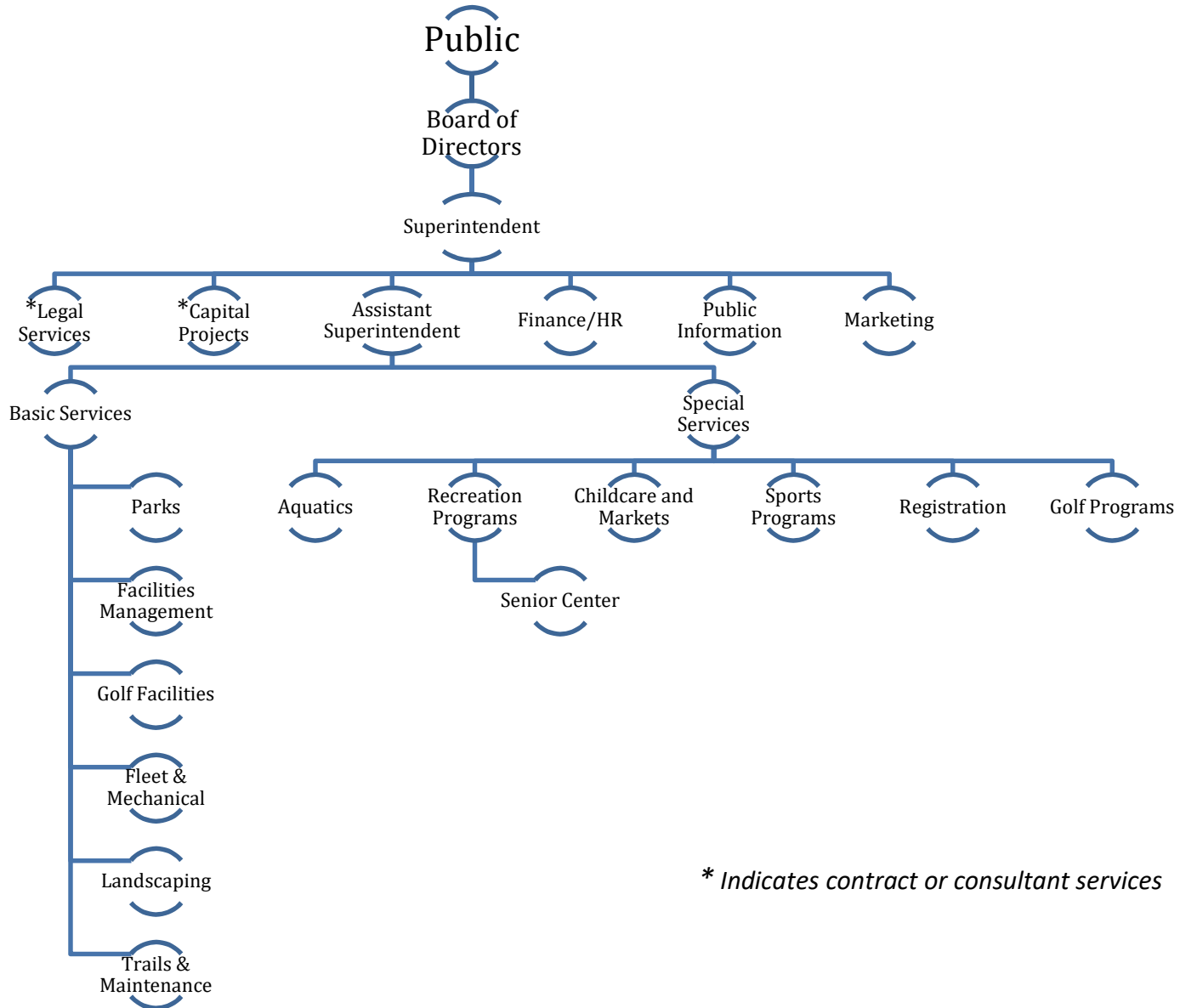
1. Continue to promote and communicate success and mission of Chehallem Park and Recreation District
2. Continue plans for a Dundee Community Center
3. Continue development of the Chehallem Cultural Center and District
4. Continue plans for third nine and clubhouse at Chehallem Glenn Golf Course
5. Continue to prioritize Chehallem Park and Recreation District projects with job generation
6. Continue to develop the Heritage Trail system along the river and connect communities and parks
7. Continue to acquire land for future parks
8. Continue to develop and improve neighborhood parks
9. Continue to plan and develop Bob and Crystal Rilee Park
10. Continue to develop property on Highway 219 and the river
11. Continue to develop a campground on the river
12. Continue to develop a paddle launch along the river
13. Continue to develop Sander Estate Park
14. Continue to develop the riverfront in Newberg and Dundee
15. Continue to develop community programs

OBJECTIVES

- Develop a 27-hole golf course with clubhouse at cost of \$10 million
- Develop Chehallem Cultural Center at a cost of \$11.5 million
- Develop a community center for Dundee at a cost of \$3.5 million
- Develop a trail system at a cost of \$79 million
- Develop an aquatic and fitness center at accost of \$26 million
- Develop a campground along Oregon Highway 219 at a cost of \$9 million
- Develop a sports complex at a cost of \$3 million
- Develop Bob & Crystal Rilee Park at cost of \$5 million
- Develop Ewing Young at a cost of \$3 million



ORGANIZATIONAL STRUCTURE



** Indicates contract or consultant services*

CHEHALEM PARK AND RECREATION

DISTRICT 2025-2026 BUDGET

CALENDAR

- DECEMBER 05, 2024 APPOINT BUDGET OFFICER AND ADOPT BUDGET CALENDAR. DISCUSS APPOINTMENT OF BUDGET COMMITTEE MEMBERS.
- JANUARY 23, 2025 APPOINT BUDGET COMMITTEE MEMBERS.
- JANUARY 24, 2025 PUBLISH ADVERTISEMENT FOR BUDGET MEMBERS IF NEEDED AND POST ON WEB SITE.
- FEBRUARY 20, 2025 DEADLINE FOR APPLICATIONS FOR BUDGET COMMITTEE IF NEEDED.
- FEBRUARY 22, 2025 APPOINT BUDGET COMMITTEE MEMBERS. (IF NEEDED)
- MARCH 3, 2025 STAFF BUDGET TO SUPERINTENDENT
- MARCH 6, 2025 NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING SENT TO NEWBERG GRAPHIC, MUST INCLUDE WEB SITE.
- MARCH 12, 2025 PUBLISH NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING.
- MARCH 12, 2025 POST NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING ON CHEHALEM PARK AND RECREATION DISTRICT WEB SITE CPRDNEWBERG.ORG.
- ARRIL 4, 2025 BUDGET DELIVERED TO BUDGET COMMITTEE AND BOARD MEMBERS. BUDGET AVAILABLE TO PUBLIC AT 125 S. ELLIOTT ROAD NEWBERG, OREGON.

APRIL 8, 2025

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 9-11, 2025

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 25, 2025

NOTICE OF BUDGET SUMMARY AND NOTICE OF PUBLIC BUDGET HEARING SENT TO NEWBERG GRAPHIC.

APRIL 30, 2025

PUBLISH BUDGET SUMMARY AND NOTICE OF PUBLIC BUDGET HEARING. MUST INCLUDE WEB SITE.

APRIL 30, 2025

POST BUDGET SUMMARY AND NOTICE OF PUBLIC BUDGET HEARING ON CHEHALEM PARK AND RECREATION DISTRICT WEB SITE.

MAY 22, 2025

PUBLIC BUDGET HEARING 6 P.M. AT 125 S ELLIOTT ROAD IN ADMINISTRATIVE BUILDING.

JUNE 26, 2025

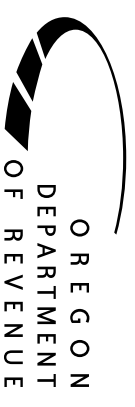
ADOPT' 2025-2026 BUDGET, MAKE APPROPRIATIONS AND IMPOSE AND CATEGORIZE TAXES BY RESOLUTIONS.

JULY 11 2025

SUBMIT BUDGET AND RESOLUTIONS TO COUNTY CLERK AND SUBMIT TO COUNTY ASSESSOR TAX CERTIFICATION DOCUMENTS.

DATES IN BOLD ARE THE PUBLIC MEETING DATES.

Local Budgeting in Oregon



Local Budgeting in Oregon

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Local Budgeting in Oregon is a supplement to the *Local Budgeting Manual*, 150-504-420, hereafter called the *Manual*. This booklet will introduce you to the requirements of Oregon's Local Budget Law, but it's 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 isn't 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's formally approved. Notices are published, budgets are made available for public review,

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 isn't 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 on or 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 (as outlined in ORS 193.010(3) and 193.020), 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 budget committee meeting. It's 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 can't get together in person, by phone, 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 isn't 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 don't 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 shouldn't 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 can’t 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.

Rate Limit	
times	
Estimated District Assessed Value	
equals	
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.
- **Reserved for future expenditure.** An amount which identifies funds to be “saved” for use in future fiscal years. May be used in a reserve fund or in another fund when specifically allowed by statute.
- **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 doesn't 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 can't 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 can't 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 doesn't 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

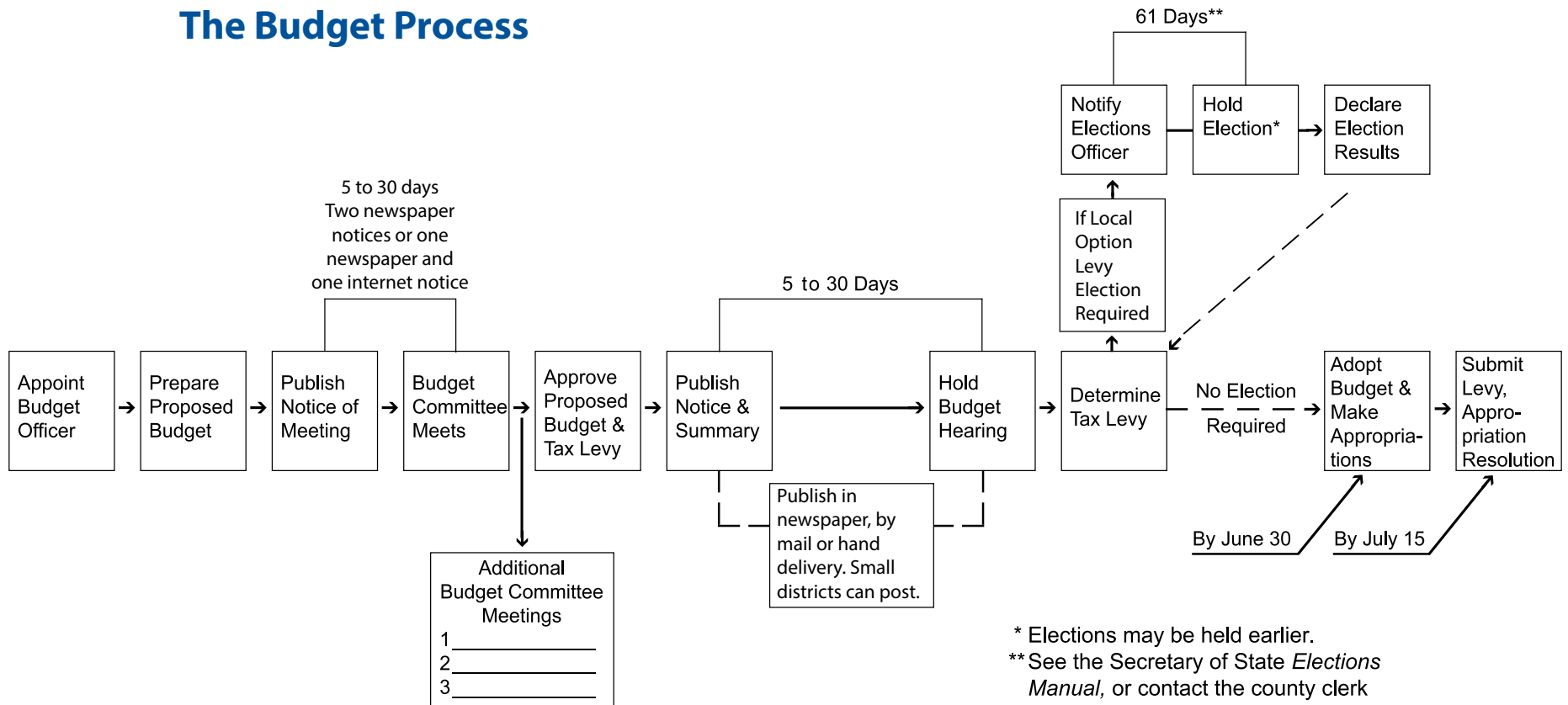
- Second Tuesday in March
- Third Tuesday in May
- Fourth Tuesday in August
- First Tuesday after the first Monday in November

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 August, 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

6



* 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 budgetting 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 budgetting and biennial budgetting 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 budgetting, 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 can't 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 can't 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 can't 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 doesn't 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 can't 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 wasn't 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
Phone: 503-945-8293
Fax: 503-945-8737
Email: finance.taxation@dor.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's 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. Can’t 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 can’t be transferred by resolution or used through a supplemental budget during the fiscal year it is budgeted unless there is a significant calamity or natural disaster.

Where to get help preparing your local budget

Finance, Taxation and Exemptions..... 503-945-8293
Email.....finance.taxation@dor.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.

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 800-356-4222

Asistencia en español:
En Salem o fuera de Oregon..... 503-378-4988
Gratis de prefijo de Oregon 800-356-4222

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

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



TO Budget Committee Members

FROM Casey Creighton, Budget Officer

CC Clay Downing, Superintendent

SUBJECT Budget Message for the 2025-26 Fiscal Year

The proposed budget for the fiscal year beginning July 1, 2025 and ending June 30, 2026 is submitted for your consideration. The budget is balanced and reflects a stable operation of the existing demands, active capital projects occurring in both Newberg and Dundee, and slightly expanded services for District residents.

The expanded services are primarily in recognition of continued program growth within the Aquatics and Fitness Center, completion of the Cultural Center's second floor renovations, increased trail stewardship at Bob and Crystal Rilee Park, trail expansion associated with the Bypass Trail, and tennis and pickleball court expansions at Jaquith Park. The District will reallocate resources within its daycare and preschool programs, which will be seen through the closure of the preschool and preschool programs while the school-aged daycare program expands correspondingly. It is noted that although the closure is proposed, the District will also pursue grant funding to rehabilitate the Bonnie Benedict site in hopes of transforming and modernizing the facility so that the District's preschool and pre-K programs can be reinvigorated in the future.

There are multiple capital projects currently underway, some of which are expected to reach phased milestones or completion within the fiscal year. Through active capital projects, expanded services will occur at Jaquith Park, Sander Estate Park (Phase 1), Renne Field, and the Bypass Trail (Phase 1).

The District is organized into two major divisions: Basic Services and Special Services. Basic Services is defined as services available to all participants with no attached fee, and includes six departments. Examples of this service include playgrounds, trails, tennis courts, activity fields, and internal operations. Special Services is defined as services which are available for a fee, and includes 11 departments. Although Special Services works on a cost recovery model, the District has not turned anyone away because they were unable to pay for services.

The following personnel were shifted from one department to another, or experienced a change in reporting structure:

- One new full-time Parks Technician I is created, with costs offset by a reduction in part time Grounds Laborer resources;
- The IT Technician was shifted from Basic Services to Administration; and
- The Daycare Specialist was shifted from Preschool to Daycare Programs.

The debt payment of the development of the golf course and fitness center renovation from the General Fund was shifted to the System Development Fund.

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

BASIC SERVICES

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

ADMINISTRATION

	BUDGETED FY2024-25	PROPOSED FY2025-26	CHANGE
Personnel Services	\$905,413	\$1,019,254	\$113,841
Materials and Services	\$299,810	\$349,035	\$49,225
TOTAL	\$1,205,223	\$1,368,289	\$163,066

Highlights: Significant changes include the transfer of the IT Technician from Basic Services to Administration, the anticipated completion of two annual audits within the fiscal year, and the expected distribution of a “mailer” to all residents in the District which represents a new promotional activity.

PARKS

	BUDGETED FY2024-25	PROPOSED FY2025-26	CHANGE
Personnel Services	\$1,186,718	\$1,132,215	\$(54,503)
Materials and Services	\$1,308,469	\$1,239,567	\$(68,902)
TOTAL	\$2,495,187	\$2,371,782	\$(123,405)

Highlights: Personnel Services increased 1 full time position, which was offset by a reduction in part time personnel.

GOLF COURSE MAINTENANCE

	BUDGETED FY2024-25	PROPOSED FY2025-26	CHANGE
Personnel Services	\$643,843	\$680,217	\$36,374
Materials and Services	\$705,040	\$617,408	\$(87,632)
TOTAL	\$1,348,883	\$1,297,625	\$(51,258)

Highlights: Personnel Services increased slightly due to staffing changes and the filling of positions that were previously vacant for portions of the year.

ACQUISITION AND DEVELOPMENT

	BUDGETED FY2024-25	PROPOSED FY2025-26	CHANGE
Repair and Replacement	\$560,046	\$951,259	\$391,213
New Development	\$2,949,762	\$4,494,153	\$1,544,391
TOTAL	\$3,509,808	\$5,445,412	\$1,935,604

Highlights: This includes funds for new equipment needed for operation. Funds for new development are also included. This area is where we concentrate all the repair and replacement needed for the District. The new development is the new Renee Field soccer complex, the trail phase one that connects Newberg and Dundee along the Bypass, pickleball courts at Jaquith Park, and Sander Estate Park construction.

TRANSFERS

	BUDGETED FY2024-25	PROPOSED FY2025-26	CHANGE
Transfer Loan Fund	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0

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

CONTINGENCY

	BUDGETED FY2024-25	PROPOSED FY2025-26	CHANGE
For Unforeseen	\$1,444,149	\$1,500,000	\$55,851
TOTAL	\$1,444,149	\$1,500,000	\$55,851

Highlights: Provides monies needed for unforeseen expenses.

TOTAL BASIC SERVICES

	BUDGETED FY2024-25	PROPOSED FY2025-26	CHANGE
Personnel Services	\$2,735,974	\$2,831,686	\$95,712
Materials and Services	\$2,313,319	\$2,206,010	\$(107,309)
TOTAL	\$5,049,293	\$5,037,696	\$(11,597)

Highlights: The slight decrease in Basic Services resources retains the same level of staffing, although transfers the IT Technician to Administration, adds a Parks Technician I, and allocates additional resources to Acquisition and Development for additional activities in repair and replacement.

SPECIAL SERVICES

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

AQUATICS

	BUDGETED	PROPOSED	CHANGE
	FY2024-25	FY2025-26	
Personnel Services	\$905,519	\$927,244	\$21,725
Materials and Services	\$757,997	\$793,572	\$35,575
TOTAL	\$1,663,516	\$1,720,816	\$57,300

Highlights: Personnel Services increased due to pay increases. The major increase in Material and Services was primarily in utilities.

ADULT SPORTS

	BUDGETED	PROPOSED	CHANGE
	FY2024-25	FY2025-26	
Personnel Services	\$24,151	\$25,020	\$869
Materials and Services	\$52,275	\$50,675	\$(1,600)
TOTAL	\$76,426	\$75,695	\$(731)

Highlights: Personnel Services increased slightly, and decreases in Materials were related to adjustments in program expenditures.

YOUTH SPORTS

	BUDGETED	PROPOSED	CHANGE
	FY2024-25	FY2025-26	
Personnel Services	\$244,974	\$252,683	\$7,709
Materials and Services	\$254,936	\$262,051	\$7,115
TOTAL	\$499,910	\$514,734	\$14,824

Highlights: Personnel Services increased due to salary increases and demand for part time staff to support program activities. Material and Services major increase was in insurance and utilities costs.

CLASSES/SPECIAL ACTIVITIES

	BUDGETED	PROPOSED	CHANGE
	FY2024-25	FY2025-26	
Personnel Services	\$114,068	\$181,582	\$67,514
Materials and Services	\$56,850	\$63,621	\$6,771
TOTAL	\$170,918	\$245,203	\$74,285

Highlights: Personnel Service increased based on reallocation staff out of Preschool and increased demand for instructors to support activities. Materials increased primarily due to program supply needs.

PLAYGROUNDS & CENTERS

	BUDGETED	PROPOSED	CHANGE
	FY2024-25	FY2025-26	
Personnel Services	\$660,237	\$722,587	\$62,350
Materials and Services	\$149,415	\$156,265	\$6,850
TOTAL	\$809,652	\$878,852	\$69,200

Highlights: Personnel Services increased due to the transfer of one full time employee (Daycare Specialist) from Preschool to school-aged daycare programs. Materials increased due to utility cost increases.

COMMUNITY CENTER/SCOUT HOUSE

	BUDGETED	PROPOSED	CHANGE
	FY2024-25	FY2025-26	
Personnel Services	\$124,906	\$130,906	\$6,000
Materials and Services	\$124,500	\$135,000	\$10,500
TOTAL	\$249,406	\$265,906	\$16,500

Highlights: Personnel Service increased slightly. Material and Services increased due to increase in utilities and insurance costs.

COMMUNITY SCHOOLS

	BUDGETED	PROPOSED	CHANGE
	FY2024-25	FY2025-26	
Personnel Services	\$58,484	\$51,729	\$(6,755)
Materials and Services	\$30,950	\$29,835	\$(1,115)
TOTAL	\$89,434	\$81,564	\$(7,870)

Highlights: Both Personnel and Materials decreased slightly.

GOLF COURSE CLUB HOUSE (OPERATION)

	BUDGETED	PROPOSED	CHANGE
	FY2024-25	FY2025-26	
Personnel Services	\$520,709	\$533,383	\$12,674
Materials and Services	\$449,677	\$458,387	\$8,710
TOTAL	\$970,386	\$991,770	\$21,384

Highlights: Personnel with annual salary and fringe cost changes. Material and Services increased slightly in supplies.

CONCESSIONS

	BUDGETED	PROPOSED	CHANGE
	FY2024-25	FY2025-26	
Personnel Services	\$31,864	\$31,864	\$0
Materials and Services	\$23,940	\$24,325	\$385
TOTAL	\$55,804	\$56,189	\$385

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. This is budgeted similarly to last year.

PRESCHOOL

	BUDGETED FY2024-25	PROPOSED FY2025-26	CHANGE
Personnel Services	\$193,234	\$0	\$(193,234)
Materials and Services	\$23,550	\$7,185	\$(16,365)
TOTAL	\$216,784	\$7,185	\$(209,599)

Highlights: This program is proposed for closure multiple years of record low enrollment and cost recovery deficit. Staff affiliated with the program (Daycare Specialist) are transferred from preschool to school-aged daycare programs under Playgrounds and Centers. The intent behind the closure is to pursue outside funding, likely via grant programs, to conduct major renovations to the facility in which this program has occurred for more than 50 years. The District intends to remain vigilant and pro-active for opportunities that will allow for re-starting this program in the future in a manner that is sustainable and widely used by the community.

TOTAL SPECIAL SERVICES

	BUDGETED FY2024-25	PROPOSED FY2025-26	CHANGE
Personnel Services	\$2,878,146	\$2,856,998	\$(21,148)
Materials and Services	\$1,975,590	\$2,032,416	\$56,826
TOTAL	\$4,853,736	\$4,889,414	\$35,678

Highlights: Overall changes are minor. The Special Service departments are funded primarily from fees and charges. Increases in Materials are primarily related to supplies, utilities, and insurance cost increases.

GENERAL FUND EXPENDITURE SUMMARY

GENERAL FUND EXPENDITURES

	BUDGETED FY2024-25	PROPOSED FY2025-26	CHANGE
Personnel Services	\$5,614,120	\$5,688,684	\$74,564
Materials and Services	\$4,288,909	\$4,238,426	\$(50,483)
Capital Outlay	\$3,509,808	\$5,445,412	\$1,935,604
Transfers	\$0	\$0	\$0
Contingency	\$1,444,149	\$1,500,000	\$55,851
TOTAL	\$14,856,986	\$16,872,522	\$2,015,536

Highlights: Personnel Service experienced minor increases related to salary increases, fringe cost increases, and changes in part time staff needs. Increases in Materials are primarily related to supplies, utilities, and insurance cost increases. Capital Outlay increases in the general fund are related to the number of capital projects expected to mobilize within the fiscal year.

GENERAL FUND REVENUE SUMMARY

GENERAL FUND REVENUE

	BUDGETED FY2024-25	PROPOSED FY2025-26	CHANGE
Taxes	\$3,832,525	\$4,037,780	\$205,255
Fees & Charges	\$5,245,085	\$5,292,452	\$47,367
Beginning Balance	\$5,699,396	\$5,699,396	\$0
Interest & Other	\$80,000	\$80,000	\$0
TOTAL	\$14,857,006	\$15,109,628	\$252,622

Highlights: It is projected that minor increased in taxes and fees will result in revenues slightly higher than the preceding fiscal year.

SUMMARY OF OTHER FUNDS

RESERVE FUND FOR EQUIPMENT AND MAJOR MAINTENANCE

	BUDGETED FY2024-25	PROPOSED FY2025-26	CHANGE
Expenditures	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0

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 FY2024-25	PROPOSED FY2025-26	CHANGE
Revenues	\$4,730,319	\$4,660,581	\$(69,738)
Expenditures	\$4,730,319	\$3,565,069	\$(1,165,251)

Highlights: This fund is used to develop parks and facilities, discussed in the Capital Outlay portion of the budget. The fund may not be used for operation. Loan payments occur in this fund.

LOAN SERVICE FUND

	BUDGETED FY2024-25	PROPOSED FY2025-26	CHANGE
Revenues	\$35,300	\$36,300	\$1,000
Expenditures	\$35,300	\$36,300	\$1,000

Highlights: This fund was used to pay short and long-term loans. We have four outstanding loans presently. The major construction projects the District borrowed money for included:

- Construction and road improvements along Fernwood Road (*Paid off*);
- Construction of first nine holes at the golf course (*Paid off in August 2024*);
- Construction of the second nine holes at the golf course, which was refinanced in 2018 (*Loan ends 2025-26*);
- Purchase of the riverfront property near Highway 219, which was refinanced in 2018 (*Paid off in 2021-22*); and
- Borrowed to build the fitness center renovation in 2018.

The construction and road improvement to Fernwood Road and purchase of the property for the campground are paid. This expense was moved from the General Fund to SDC Fund.

DEBT SERVICE FUND

	BUDGETED FY2024-25	PROPOSED FY2025-26	CHANGE
Revenues	\$1,395,475	\$1,410,975	\$15,500
Expenditures	\$1,395,475	\$1,410,975	\$15,500

Highlights: This fund is mandated by budget law. This is the tax paid for the \$19.9 million-dollar bond measure. The amount needed is \$1,410,975. The anticipated collection rate is 95.8%.

CAPITAL PROJECT FUND

	BUDGETED FY2024-25	PROPOSED FY2025-26	CHANGE
Revenues	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0

Highlights: This fund is mandated by budget law. This fund has included the money received from the \$19.9 million dollar bond measure. The District borrowed \$5.9 million to finish the Aquatic and Fitness Center. The District transferred all monies to the SDC Fund.

GRAND TOTAL SUMMARY OF ALL FUNDS

	BUDGETED FY2024-25	PROPOSED FY2025-26	CHANGE
Revenues	\$21,018,100	\$24,537,484	\$3,519,384
Expenditures	\$21,018,100	\$21,884,866	\$866,766

Highlights: The grand total of all funds budgeted resulted Expenditures increasing by approximately 1.2%.

FUND SUMMARY

FUND: GENERAL

ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
<u>REVENUES</u>											
\$ 1,178,474	\$ 1,906,967	\$ 2,019,476	\$ 3,439,008	\$ 4,671,396	\$ 5,699,396	\$ 6,049,825	\$ 5,699,396	BEGINNING BALANCE	\$ 5,699,396		
\$ 2,886,199	\$ 3,031,380	\$ 3,157,457	\$ 3,299,304	\$ 3,422,087	\$ 3,532,308	\$ 3,685,020	\$ 3,832,525	TAXES	\$ 4,037,780		
\$ 2,997,844	\$ 3,289,058	\$ 2,874,563	\$ 3,081,023	\$ 3,948,921	\$ 5,245,085	\$ 4,469,931	\$ 5,245,085	FEES & CHARGES	\$ 5,292,452		
\$ 35,404	\$ 59,270	\$ 486,592	\$ 192,519	\$ (4,210)	\$ -	\$ 30,000	\$ 30,000	GRANTS & INTEREST	\$ 3,350,000		
\$ 360,825	\$ 78,684	\$ 200,248	\$ 46,138	\$ 157,573	\$ 218,583	\$ 50,000	\$ 50,000	LOANS, MISC. & DONATIONS	\$ 50,000		
\$ -	\$ 111,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TRANSFER/ADJUSTMENT	\$ -		
\$ 7,458,746	\$ 8,476,918	\$ 8,738,336	\$ 10,057,992	\$ 12,195,767	\$ 14,695,372	\$ 14,284,776	\$ 14,857,006	TOTAL - REVENUES	\$ 18,429,628	\$ -	\$ -
<u>EXPENDITURES</u>											
\$ 423,491	\$ 484,774	\$ 478,774	\$ 611,353	\$ 670,624	\$ 948,880	\$ 1,067,381	\$ 1,193,813	ADMINISTRATION	\$ 1,368,289		
\$ 1,912,886	\$ 2,128,685	\$ 1,895,569	\$ 2,157,771	\$ 2,399,396	\$ 2,806,069	\$ 3,380,385	\$ 3,838,240	BASIC SERVICES	\$ 3,669,407		
\$ 2,241,694	\$ 2,670,772	\$ 2,516,418	\$ 2,427,152	\$ 2,692,031	\$ 3,592,739	\$ 3,972,546	\$ 4,842,951	SPECIAL SERVICES	\$ 4,889,414		
\$ 367,189	\$ 102,066	\$ 214,027	\$ 189,660	\$ 557,598	\$ 634,704	\$ 3,482,002	\$ 3,482,002	DEVELOP., IMPROVE. & ACQUISITION	\$ 5,445,412		
				\$ -	\$ 2,411,677	\$ 1,994,557	\$ 1,500,000	CONTINGENCY & LOANS/ADJUSTMENT	\$ 1,500,000		
\$ 606,519	\$ 1,071,145	\$ 194,540	\$ 660					TRANSFERS DEBT & MAJOR MAINT.			
\$ 5,551,779	\$ 6,457,442	\$ 5,299,328	\$ 5,386,596	\$ 6,319,649	\$ 10,394,069	\$ 13,896,870	\$ 14,857,006	TOTAL - EXPENDITURES	\$ 16,872,522	\$ -	\$ -
\$ 1,906,967	\$ 2,019,476	\$ 3,439,008	\$ 4,671,396	\$ 5,876,118	\$ 6,049,825	\$ 387,906	\$ -	ENDING BALANCE	\$ 1,557,106	\$ -	\$ -

FUND SUMMARY

FUND: RESERVE FOR EQUIPMENT & MAJOR MAINTENANCE

ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
BEGINNING BALANCE											
TRANSFER FROM											
INTEREST											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TOTAL - REVENUE	\$ -	\$ -	\$ -
EXPENDITURES											
MAINTENANCE & EQUIPMENT											
OTHERS											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TOTAL - EXPENDITURES	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ENDING BALANCE	\$ -	\$ -	\$ -

FUND: SYSTEM DEVELOPMENT

ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
<u>REVENUES</u>											
\$ 347,665	\$ 1,346,771	\$ 2,336,308	\$ 2,311,332	\$ 1,941,451	\$ 3,856,041	\$ 4,680,561	\$ 3,890,319	BEGINNING BALANCE	\$ 3,820,581		
\$ 1,394,983	\$ 1,044,633	\$ 714,872	\$ 702,947	\$ 3,007,034	\$ 1,607,920	\$ 816,574	\$ 675,000	CITY OF NEWBERG	\$ 675,000		
\$ 30,868	\$ 89,449	\$ 48,963	\$ 24,241	\$ 83,678	\$ 69,758	\$ 16,527	\$ 75,000	CITY OF DUNDEE	\$ 75,000		
\$ 140,343	\$ 77,123	\$ 44,497	\$ 159,034	\$ 113,976	\$ 70,632	\$ 55,628	\$ 75,000	COUNTY OF YAMHILL	\$ 75,000		
\$ 40	\$ 4,771	\$ 542,260	\$ 12,050	\$ (17,820)	\$ 132,666	\$ 193,156	\$ 15,000	INTEREST & TRANSFERRED IN	\$ 15,000		
\$ 1,913,899	\$ 2,562,747	\$ 3,686,900	\$ 3,209,604	\$ 5,128,318	\$ 5,737,016	\$ 5,762,445	\$ 4,730,319	TOTAL - REVENUE	\$ 4,660,581	\$ -	\$ -
<u>EXPENDITURES</u>											
\$ 567,128	\$ 226,439	\$ 765,746	\$ 322,517	\$ 330,754	\$ 260,078	\$ 596,745	\$ 3,940,776	ACQUISITION/DEVELOPMENT/PLANNING	\$ 2,969,556		
		\$ 609,822	\$ 945,636	\$ 941,523	\$ 796,377	\$ 790,346	\$ 789,543	LOAN SERVICE PAYMENT/TRANSFERS	\$ 595,513		
\$ 567,128	\$ 226,439	\$ 1,375,568	\$ 1,268,153	\$ 1,272,277	\$ 1,056,455	\$ 1,387,091	\$ 4,730,319	TOTAL - EXPENDITURES	\$ 3,565,069	\$ -	\$ -
\$ 1,346,771	\$ 2,336,308	\$ 2,311,332	\$ 1,941,451	\$ 3,856,042	\$ 4,680,561	\$ 4,375,354	\$ -	ENDING BALANCE	\$ 1,095,513	\$ -	\$ -

FUND SUMMARY

FUND: LOAN SERVICE

ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
<u>REVENUES</u>											
\$ 31,269	\$ 31,992	\$ 32,882	\$ 33,567	\$ 33,703	\$ 34,001	\$ 34,952	\$ 35,000	TAXES COLLECTED ON BOND			
\$ 606,519	\$ 937,470	\$ 194,540		\$ -				BEGINNING BALANCE	\$ 36,000		
								TRANSFER FM GEN & SDC FUND			
\$ 723	\$ 890	\$ 685	\$ 796	\$ 298	\$ 951	\$ 300	\$ 300	LOAN FOR ACQUISITION & DEVELOP.			
\$ 638,511	\$ 970,352	\$ 228,107	\$ 34,363	\$ 34,001	\$ 34,952	\$ 35,252	\$ 35,300	GRANT, INTEREST & OTHER TRANSF	\$ 300		
								TOTAL - REVENUE	\$ 36,300	\$ -	\$ -
<u>EXPENDITURE</u>											
\$ 606,519	\$ 937,470	\$ 194,540	\$ 660	\$ -	\$ -	\$ 34,601	\$ 35,300	LOAN PRINCIPALS AND INTEREST			
								AQ OF PROP & BLD	\$ 36,300		
								DEVELOPMENT OF CENTRAL			
								DEVELOPMENT OF GOLF COURSE			
\$ 606,519	\$ 937,470	\$ 194,540	\$ 660	\$ -	\$ -	\$ 34,601	\$ 35,300	TOTAL - EXPENDITURE	\$ 36,300	\$ -	\$ -
\$ 31,992	\$ 32,882	\$ 33,567	\$ 33,703	\$ 34,001	\$ 34,952	\$ 651	\$ -	ENDING BALANCE	\$ -	\$ -	\$ -

FUND SUMMARY

FUND: DEBT SERVICE

ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
								<u>REVENUES</u>			
\$ 14,229	\$ 56,809	\$ (212,285)	\$ (56,990)	\$ 38,503	\$ 360,058	\$ 397,535	\$ 360,058	BEGINNING BALANCE	\$ 360,058		
\$ 158	\$ 45,304	\$ 16,359	\$ 34,967	\$ 119,193	\$ 48,378			INTEREST/MISC			
\$-		\$ 58,388		\$ -				TRANSFERS FROM OTHER FUNDS			
\$-					\$ 25,694			PREVIOUSLY LEVIED TAXES			
\$ 1,300,560	\$ 1,323,918	\$ 1,379,210	\$ 1,374,501	\$ 1,538,336	\$ 1,318,627	\$ 1,371,725	\$ 1,395,475	TAXES TO BE LEVIED DEBT SERV	\$ 1,410,975		
								COMPRESSION LOSS			
						95.8%	95.8%	COUNTY COLLECTION RATE	95.8%		
						\$ 1,429,338	\$ 1,429,338	TAXES TO BE RECEIVED	\$ 1,445,214		
\$ 1,314,947	\$ 1,426,031	\$ 1,241,672	\$ 1,352,478	\$ 1,696,032	\$ 1,752,757	\$ 1,371,725	\$ 1,395,475	TOTAL REVENUE	\$ 1,410,975	\$ -	\$ -
								<u>EXPENDITURES</u>			
		\$ 620,000						BOND PRINCIPAL POOL			
		\$ 678,662						BOND INTEREST POOL			
\$ 1,258,138	\$ 1,276,757		\$ 1,313,975	\$ 1,335,974	\$ 1,355,222	\$ 1,371,725	\$ 1,395,475	LOAN REPAYMENT	\$ 1,410,975		
								ENDING BAL			
	\$ 361,559							Adjustment / uncollectable			
\$ 1,258,138	\$ 1,638,316	\$ 1,298,662	\$ 1,313,975	\$ 1,335,974	\$ 1,355,222	\$ 1,371,725	\$ 1,395,475	TOTAL EXPENDITURES	\$ 1,410,975	\$ -	\$ -
\$ 56,809	\$ (212,285)	\$ (56,990)	\$ 38,503	\$ 360,058	\$ 397,535	\$ -	\$ -	ENDING BALANCE	\$ -	\$ -	\$ -

FUND SUMMARY

FUND: CAPITAL PROJECT

ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
								<u>REVENUES</u>			
\$ 11,916,721	\$ 6,023,323	\$ 620,085						CASH ON HAND			
\$ 64,239	\$ 32,657	\$ 3,601						INTEREST			
\$ 7,994,712	\$ 133,675	\$ -						TRANSFERRED IN			
	\$ 573,566	\$ 100,000						Other Incom Sources/Adjustments			
\$ 19,975,672	\$ 6,763,221	\$ 723,686	\$ -	\$ -	\$ -	\$ -	\$ -	TOTAL REVENUE	\$ -	\$ -	\$ -
								<u>EXPENDITURES</u>			
\$ 13,952,349	\$ 6,143,136	\$ 238,804						CAPITAL OUTLAY POOL			
		\$ 484,882						TRANSFERRED OUT			
\$ 13,952,349	\$ 6,143,136	\$ 723,686	\$ -	\$ -	\$ -	\$ -	\$ -	TOTAL EXPENDITURES	\$ -	\$ -	\$ -
\$ 6,023,323	\$ 620,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ENDING BALANCE	\$ -	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: ADMINISTRATIVE

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
PERSONNEL SERVICES								
<u>Regular Salaries</u>								
\$ 114,904	\$ 116,220	\$ 117,776	\$ 117,776	\$ 121,503	Superintendent	\$ 145,001		
		\$ 105,614	\$ 105,614	\$ 121,503	Assistant Superintendent	\$ 127,578		
\$ 55,843	\$ 61,027	\$ 70,676	\$ 74,200	\$ 78,322	Public Information Director	\$ 82,238		
\$ 52,736	\$ 53,101	\$ 63,993	\$ 38,150	\$ -	Administrative Coordinator	\$ -		
\$ 35,341	\$ 38,590	\$ 45,479	\$ 47,800	\$ 50,487	Event/Marketing Specialist	\$ 53,012		
					IT System Specialist	\$ 50,487		
\$ 39,335	\$ 36,311	\$ 43,277	\$ 107,256	\$ 99,280	Administrative Specialist (2)	\$ 103,499		
				\$ 41,536	Lead Receptionist	\$ 41,536		
<u>Part-time & Temp Salaries</u>								
\$ 62,065	\$ 80,962	\$ 110,850	\$ 121,310	\$ 159,219	Clerk/Typist/Cashier	\$ 134,550		
<u>Overtime</u>								
Full Time								
Part Time & Temp								
<u>Payroll Taxes & Fringes</u>								
\$ 26,792	\$ 29,899	\$ 42,515	\$ 47,340	\$ 51,397	Social Security	\$ 56,450		
\$ 154	\$ 1,378	\$ 15,696	\$ 26,525	\$ 26,874	Unemployment	\$ 29,516		
\$ 20,095	\$ 19,933	\$ 33,424	\$ 39,755	\$ 41,524	Retirement	\$ 48,870		
\$ 82,026	\$ 84,475	\$ 111,276	\$ 110,000	\$ 112,724	Health Insurance	\$ 144,038		
\$ 813	\$ 1,681	\$ 1,154	\$ 1,200	\$ 1,044	Workers Compensation	\$ 2,479		
\$ 490,104	\$ 523,577	\$ 761,731	\$ 836,927	\$ 905,413	TOTAL - PERSONNEL SERVICES	\$ 1,019,254	\$ -	\$ -
7.34	10.69	9.59	11.43	11.43	<u>FTE TOTALS</u>	11.75		

FUND: GENERAL

DEPARTMENT: ADMINISTRATIVE

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25	MATERIAL & SERVICES	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					<u>Supplies</u>			
\$ 4,757	\$ 6,348	\$ 4,517	\$ 14,000	\$ 8,000	Office	\$ 12,000		
\$ 448	\$ 374	\$ 817	\$ 1,300	\$ 1,500	Postage	\$ 1,200		
\$ 1,084	\$ 7,820	\$ 1,725	\$ 5,000	\$ 7,500	Program	\$ 7,500		
\$ 220	\$ -	\$ 33	\$ 750	\$ 750	Promotional	\$ 750		
					<u>Printing/Advertising/Publicity</u>			
\$ 1,190	\$ 136	\$ 268	\$ 750	\$ 1,000	Classified Ads	\$ 500		
\$ -	\$ -	\$ 2,195	\$ 2,000	\$ 1,000	Brochure	\$ 3,600		
\$ -	\$ -	\$ 972	\$ 15,000	\$ 50,000	Flyers,Schedules,Misc	\$ 50,000		
\$ -	\$ 47	\$ 51	\$ 500	\$ 1,000	Publicity	\$ 500		
					<u>Dues/Meetings/Training/Travel/Exp</u>			
\$ -	\$ -	\$ 160	\$ 360	\$ 360	Director Fees	\$ 360		
\$ 7,564	\$ 9,922	\$ 8,454	\$ 9,000	\$ 9,500	Prof Dues/Fees/Magazines/Books	\$ 10,500		
\$ 585	\$ 4,324	\$ 2,451	\$ 7,500	\$ 5,500	Conferences & Workshops	\$ 10,500		
\$ -	\$ 433	\$ 888	\$ 300	\$ 1,000	Staff Mileage	\$ 2,000		
\$ 4,549	\$ 4,798	\$ 4,338	\$ 7,750	\$ 7,750	Staff Expense	\$ 8,000		
					<u>Utilities</u>			
\$ 4,939	\$ 4,888	\$ 3,863	\$ 4,500	\$ 4,500	Telephone	\$ 4,000		
\$ 5,777	\$ 5,831	\$ 6,060	\$ 7,000	\$ 7,000	Fees	\$ 7,000		
\$ 4,923	\$ 3,380	\$ 3,976	\$ 3,000	\$ 4,200	Internet & Communication Tech	\$ 8,000		

FUND: GENERAL

DEPARTMENT: ADMINISTRATIVE

ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					MATERIAL & SERVICES			
					<u>Maintenance & Repairs</u>			
\$ -	\$ -	\$ -	\$ 300	\$ 500	Buildings	\$ 500		
\$ -	\$ -	\$ -	\$ 300	\$ 500	Equipment	\$ 500		
					<u>Professional & Contract Services</u>			
\$ 9,911	\$ 13,600	\$ 72,512	\$ 70,000	\$ 50,000	Legal	\$ 46,000		
\$ 42,183	\$ 30,000	\$ 8,200	\$ 27,500	\$ 27,500	Audit	\$ 64,000		
\$ 25,309	\$ 25,147	\$ 9,184	\$ 10,000	\$ 15,000	Program Contracts	\$ 15,000		
\$ 11,814	\$ 12,018	\$ 13,061	\$ 13,925	\$ 13,500	Insurance	\$ 19,075		
\$ -	\$ -	\$ -	\$ -	\$ 1,500	Interest	\$ 1,000		
\$ -	\$ -	\$ -	\$ -	\$ 1,500	Equipment Maintenance Contracts	\$ 1,000		
\$ -	\$ -	\$ 13,250	\$ 10,500	\$ 32,000	Consultant	\$ 26,000		
\$ 16,062	\$ 17,981	\$ 18,348	\$ 18,719	\$ 18,500	Property Taxes	\$ 20,800		
\$ 19,271	\$ -	\$ 11,826	\$ -	\$ 28,000	Elections	\$ 28,000		
					<u>Rentals/Leases</u>			
\$ -	\$ -	\$ -	\$ 500	\$ 750	Equipment	\$ 750		
					<u>Capital Outlay</u>			
					Equipment			
					Building & Structures			
\$ 160,586	\$ 147,047	\$ 187,148	\$ 230,454	\$ 299,810	TOTAL - MATERIAL & SUPPLIES	\$ 349,035	\$ -	\$ -
\$ 650,690	\$ 670,624	\$ 948,880	\$ 1,067,381	\$ 1,205,223	<u>GRAND TOTAL ADMINISTRATIVE</u>	\$ 1,368,289	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: PARKS

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
PERSONNEL SERVICES								
<u>Regular Salaries</u>								
\$ 73,972	\$ 74,547	\$ 81,488	\$ 85,175	\$ 89,965	Basic Service Supervisor	\$ 94,463		
\$ 67,887	\$ 77,747	\$ 115,453	\$ 128,105	\$ 128,872	Park & Building Coordinator (2)	\$ 142,080		
\$ 41,893	\$ 43,698	\$ -	\$ 5,115	\$ 13,532	Golf/Park Mechanic Director	\$ 14,918		
\$ 45,138	\$ 45,655	\$ -	\$ 64,100	\$ 64,436	Park/Trails Specialist	\$ 67,658		
\$ -	\$ -	\$ 116,551	\$ 60,785	\$ 126,477	Park/Hort/Aquatic (2)	\$ 81,741		
\$ 73,821	\$ 79,383	\$ 123,483	\$ 130,688	\$ 169,519	Building/Grounds/Golf Technician (5)	\$ 222,205		
<u>Part-time & Temp Salaries</u>								
\$ 133,868	\$ 168,106	\$ 246,372	\$ 288,237	\$ 198,237	Park Laborer/Secretaries	\$ 118,980		
<u>Overtime</u>								
\$ 992	\$ -				Full Time			
					Part Time & Temp			
<u>Payroll Taxes & Fringes</u>								
\$ 33,417	\$ 38,031	\$ 52,262	\$ 57,912	\$ 60,515	Social Security	\$ 72,315		
\$ 231	\$ 1,969	\$ 21,410	\$ 40,000	\$ 31,642	Unemployment	\$ 37,812		
\$ 15,413	\$ 18,410	\$ 15,617	\$ 25,000	\$ 48,017	Retirement	\$ 50,470		
\$ 118,631	\$ 117,679	\$ 118,482	\$ 175,938	\$ 233,831	Health Insurance	\$ 203,671		
\$ 13,124	\$ 15,342	\$ 20,711	\$ 22,556	\$ 21,675	Workers Compensation	\$ 25,902		
\$ 618,387	\$ 680,567	\$ 911,828	\$ 1,083,611	\$ 1,186,718	TOTAL - PERSONNEL SERVICES	\$ 1,132,215	\$ -	\$ -
7.15	17.23	15.57	14.52	16.62	<u>FTE TOTALS</u>	14.41		

FUND: GENERAL

DEPARTMENT: PARKS

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
MATERIAL & SERVICES								
<u>Supplies</u>								
\$ 6,009	\$ 5,476	\$ 4,320	\$ 12,500	\$ 3,583	Office	\$ 1,200		
\$ 315	\$ 330	\$ 476	\$ 800	\$ 1,191	Postage	\$ 500		
\$ 7,128	\$ 18,879	\$ 20,766	\$ 14,000	\$ 16,401	Program	\$ 22,000		
\$ 8,415	\$ 13,139	\$ 15,685	\$ 9,000	\$ 30,096	Small Tools	\$ 16,000		
\$ 15,783	\$ 28,709	\$ 32,251	\$ 44,500	\$ 52,612	Janitorial	\$ 28,000		
\$ 19,482	\$ 20,452	\$ 24,278	\$ 30,000	\$ 55,381	Chemical & Agricultural	\$ 30,000		
\$ 14,594	\$ 23,966	\$ 27,610	\$ 55,355	\$ 43,381	Gas & Oil	\$ 22,000		
					Snacks & Food			
					Uniforms			
<u>Printing/Advertising/Publicity</u>								
		\$ 48	\$ 63	\$ -	Classified Ads	\$ -		
		\$ -	\$ -	\$ -	Brochure	\$ -		
\$ 188	\$ 115	\$ 4,812	\$ 2,359	\$ 21,233	Flyers,Schedules,Misc	\$ 28,600		
<u>Dues/Meetings/Training/Travel/Exp</u>								
\$ 2,572	\$ 2,886	\$ 3,070	\$ 3,800	\$ 6,617	Prof Dues/Fees/Mgs/Bks	\$ 6,730		
\$ 986	\$ 323	\$ 5,414	\$ 3,000	\$ 15,420	Conferences & Workshops	\$ 15,420		
\$ 130	\$ 365	\$ 617	\$ 100	\$ 335	Staff Mileage	\$ 335		
\$ 2,389	\$ 2,161	\$ 2,978	\$ 5,000	\$ 800	Staff Expense	\$ 800		
<u>Utilities</u>								
\$ 65,625	\$ 72,111	\$ 82,824	\$ 80,000	\$ 116,275	Electric	\$ 128,300		
\$ 21,893	\$ 30,198	\$ 39,527	\$ 45,000	\$ 38,700	Natural Gas	\$ 40,732		
\$ 184,037	\$ 224,452	\$ 276,733	\$ 250,000	\$ 239,737	Water & Sewer	\$ 248,103		
\$ 4,915	\$ 5,470	\$ 4,675	\$ 4,980	\$ 5,760	Telephone	\$ 5,760		
\$ 921	\$ -	\$ 15,320	\$ 21,000	\$ 14,709	Computer & Cable/Internet & Co	\$ 14,720		
\$ 17,253	\$ 7,797	\$ -	\$ -	\$ 600	Internet & Communications	\$ 600		
\$ 15,492	\$ 16,103	\$ 15,849	\$ 22,389	\$ 30,223	Garbage	\$ 25,000		

FUND: GENERAL

DEPARTMENT: PARKS

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					MATERIAL & SERVICES			
					<u>Maintenance & Repairs</u>			
\$ 21,057	\$ 34,858	\$ 58,534	\$ 54,669	\$ 79,698	Buildings	\$ 136,000		
\$ 1,695	\$ 8,290	\$ 24,379	\$ 23,000	\$ 37,956	Structures	\$ 12,000		
\$ 36,558	\$ 30,080	\$ 57,014	\$ 51,760	\$ 65,979	Equipment	\$ 50,000		
\$ 36,757	\$ 65,575	\$ 56,222	\$ 78,000	\$ 92,522	Grounds	\$ 58,000		
					Vehicles			
					<u>Professional & Contract Services</u>			
\$ 256,295	\$ 308,446	\$ 341,555	\$ 355,000	\$ 277,467	Program Contracts	\$ 277,467		
\$ 40,951	\$ 43,771	\$ 45,897	\$ 52,000	\$ 49,946	Insurance	\$ 59,600		
\$ 2,620	\$ -	\$ -	\$ -	\$ -	Equipment Maintenance Contracts			
			\$ -		Consultant			
			\$ -		Refunds			
					<u>Rentals/Leases</u>			
\$ 2,426	\$ 1,816	\$ 2,786	\$ 1,000	\$ 5,568	Equipment	\$ 5,500		
	\$ 920	\$ 2,323	\$ 1,000	\$ 6,279	Buildings & Structures	\$ 6,200		
					<u>Capital Outlay</u>			
					Equipment			
					Building & Structures			
\$ 786,486	\$ 966,688	\$ 1,165,963	\$ 1,220,275	\$ 1,308,469	TOTAL - MATERIAL & SUPPLIES	\$ 1,239,567	\$ -	\$ -
\$ 1,404,873	\$ 1,647,255	\$ 2,077,791	\$ 2,303,886	\$ 2,495,187	<u>GRAND TOTAL PARKS</u>	\$ 2,371,782	\$ -	\$ -

FUND: GENERAL
DEPARTMENT: AQUATICS

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					PERSONNEL SERVICES			
					<u>Regular Salaries</u>			
\$ 18,087	\$ 19,629	\$ 22,557	\$ 23,658	\$ 24,990	Special Service Supervisor	\$ 26,240		
\$ 47,888	\$ 47,554	\$ 67,037	\$ 58,448	\$ 61,367	Aquatic Coordinator	\$ 64,436		
\$ 34,696	\$ 39,111	\$ 49,158	\$ 48,090	\$ 50,487	Aquatic Specialist	\$ 53,012		
\$ -	\$ -	\$ -	\$ -	\$ -	Secretary II	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	Secretary I	\$ -		
					<u>Part-time & Temp Salaries</u>			
\$ 4,835	\$ 6,792	\$ 42,867	\$ 14,500	\$ 21,036	Head Guard	\$ 59,277		
\$ 118,992	\$ 216,053	\$ 294,122	\$ 355,000	\$ 442,033	Guards, Instructors	\$ 410,961		
\$ -	\$ -	\$ 2,924	\$ -	\$ 5,443	Coaches	\$ 7,618		
\$ 39,333	\$ 32,014	\$ 42,867	\$ 55,500	\$ 119,729	Fitness Staff/Child Minder	\$ 124,836		
					<u>Overtime</u>			
					Full Time			
					Part Time & Temp			
					<u>Payroll Taxes & Fringes</u>			
\$ 20,398	\$ 28,116	\$ 39,853	\$ 42,200	\$ 55,470	Social Security	\$ 57,099		
\$ 158	\$ 1,650	\$ 17,236	\$ 30,100	\$ 29,004	Unemployment	\$ 29,856		
\$ 10,236	\$ 12,147	\$ 10,261	\$ 7,610	\$ 11,077	Retirement	\$ 11,639		
\$ 58,512	\$ 65,400	\$ 48,400	\$ 58,500	\$ 65,015	Health Insurance	\$ 61,818		
\$ 8,807	\$ 11,458	\$ 16,678	\$ 17,500	\$ 19,868	Workers Compensation	\$ 20,452		
\$ 361,942	\$ 479,924	\$ 653,960	\$ 711,106	\$ 905,519	TOTAL - PERSONNEL SERVICES	\$ 927,244		\$ -
8.25	15.68	13.52	18.74	17.37	<u>FTE TOTALS</u>	19.05		

FUND: GENERAL

DEPARTMENT: AQUATICS

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25	MATERIAL & SERVICES	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					<u>Supplies</u>			
\$ 4,221	\$ 4,583	\$5,220	\$ 5,510	\$ 6,090	Office	\$ 4,590		
\$ 132	\$ 207	\$239	\$ 250	\$ 350	Postage	\$ 250		
\$ 16,358	\$ 15,977	\$19,765	\$ 21,995	\$ 26,825	Program	\$ 26,295		
\$ 33,708	\$ 52,059	\$47,096	\$ 50,000	\$ 55,000	Chemical & Agricultural	\$ 60,000		
\$ 2,480	\$ 4,251	\$5,517	\$ 55,000	\$ 6,050	Store	\$ 5,500		
					Gas and Oil			
					Uniforms			
					<u>Printing/Advertising/Publicity</u>			
\$ -	\$ -	\$ -	\$ 500	\$ 500	Classified Ads	\$ 500		
\$ -	\$ -	\$ 48	\$ 300	\$ 750	Brochure	\$ 750		
\$ 677	\$ 999	\$ 841	\$ 1,000	\$ 2,000	Flyers,Schedules,Misc	\$ 1,500		
					<u>Dues/Meetings/Training/Travel/Exp</u>			
\$ 4,164	\$ 3,792	\$5,860	\$ 7,000	\$ 8,026	Prof Dues/Fees/Magazines/Books	\$ 8,427		
\$ 179	\$ 328	\$156	\$ 1,200	\$ 2,200	Conferences & Workshops	\$ 2,200		
\$ 83	\$ -	\$0	\$ 100	\$ 150	Staff Mileage	\$ 150		
\$ 1,397	\$ 942	\$434	\$ 500	\$ 500	Staff Expense	\$ 500		
					<u>Utilities</u>			
\$ 224,768	\$ 179,471	\$222,645	\$ 244,812	\$ 290,837	Electric	\$ 262,309		
\$ 47,457	\$ 75,976	\$80,642	\$ 116,350	\$ 92,676	Natural Gas	\$ 120,398		
\$ 46,855	\$ 47,350	\$73,294	\$ 70,100	\$ 78,075	Water & Sewer	\$ 78,950		
\$ 4,377	\$ 7,296	\$2,907	\$ 1,500	\$ 5,600	Telephone	\$ 5,600		
\$ 31,981	\$ 75,680	\$92,655	\$ 101,865	\$ 105,511	Computer & Cable	\$ 113,000		
\$ 1,651	\$ 885	\$1,742	\$ 1,832	\$ 1,907	Internet & Communication	\$ 1,907		

FUND: GENERAL

DEPARTMENT: AQUATICS

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					MATERIAL & SERVICES			
					<u>Maintenance & Repairs</u>			
\$ -	\$ -	\$ -	\$ -	\$ -	Buildings	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	Structures	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	Equipment	\$ 7,871		
\$ -	\$ -	\$ -	\$ -	\$ -	Grounds	\$ -		
					<u>Professional & Contract Services</u>			
\$ 403	\$ 7,915	\$ 14,620	\$ 17,500	\$ 22,000	Program Contracts	\$ 22,000		
\$ 36,553	\$ 39,868	\$ 43,205	\$ 46,100	\$ 52,500	Insurance	\$ 55,125		
					Equipment Maintenance Contracts	\$ 15,000		
					Fees			
\$ 1,089	\$ 1,070	\$ 579	\$ 300	\$ 450	Refunds	\$ 750		
					<u>Rentals/Leases</u>			
					Equipment			
					Buildings & Structures			
					<u>Capital Outlay</u>			
					Equipment			
					Building & Structures			
\$ 458,533	\$ 518,649	\$ 617,465	\$ 743,714	\$ 757,997	TOTAL - MATERIAL & SUPPLIES	\$ 793,572	\$ -	\$ -
\$ 820,475	\$ 998,573	\$ 1,271,426	\$ 1,454,820	\$ 1,663,516	<u>GRAND TOTAL AQUATICS</u>	\$ 1,720,816	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: ADULT SPORTS

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					PERSONNEL SERVICES			
					<u>Regular Salaries</u>			
\$ 3,694	\$ 1,010	\$4,518	\$ 4,750	\$ 4,998	Special Services Supervisor	\$ 5,248		
\$ 2,577	\$ 4,089	\$7,137	\$ 2,000	\$ 8,350	Adult Sports Coordinator	\$ 8,767		
\$ -	\$ -	\$ -	\$ -	\$ -	Secretary			
					<u>Part-time & Temp Salaries</u>			
\$ -	\$ 639	\$315	\$ 1,200	\$ 1,725	Facility Leaders	\$ 1,725		
\$ -	\$ -	\$ -	\$ -		Secretary			
					<u>Overtime</u>			
					Full Time			
					Part Time & Temp			
					<u>Payroll Taxes & Fringes</u>			
\$ 480	\$ 439	\$909	\$ 650	\$ 1,154	Social Security	\$ 1,205		
\$ 2	\$ 19	\$298	\$ 250	\$ 603	Unemployment	\$ 630		
\$ 374	\$ 121	\$932	\$ 550	\$ 1,062	Retirement	\$ 1,136		
\$ 2,288	\$ 152	\$3,699	\$ 1,250	\$ 5,845	Health Insurance	\$ 5,876		
\$ 193	\$ 155	\$381	\$ 200	\$ 414	Workers Compensation	\$ 433		
\$ 9,608	\$ 6,624	\$ 18,190	\$ 10,850	\$ 24,151	TOTAL - PERSONNEL SERVICES	\$ 25,020	\$ -	\$ -
0.10	0.10	0.21	0.24	0.24	<u>FTE TOTALS</u>	0.24		

FUND: GENERAL

DEPARTMENT: ADULT SPORTS

ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
MATERIAL & SERVICES								
<u>Supplies</u>								
\$ 1,483	\$ 1,335	\$ 1,229	\$ 1,855	\$ 2,100	Office	\$ 1,600		
\$ 25	\$ 8	\$ 10	\$ 50	\$ 200	Postage	\$ 200		
\$ 8,251	\$ 9,141	\$ 17,715	\$ 7,500	\$ 14,175	Program	\$ 14,175		
<u>Printing/Advertising/Publicity</u>								
\$ -	\$ 47	\$ 48	\$ -	\$ 100	Classified Ads	\$ 100		
\$ -	\$ -	\$ -	\$ 200	\$ 500	Brochure	\$ 500		
\$ -	\$ -	\$ -	\$ 200	\$ 300	Flyers,Schedules,Misc	\$ 300		
<u>Dues/Meetings/Training/Travel/Exp</u>								
\$ 201	\$ 253	\$ 228	\$ 1,200	\$ 1,700	Prof Dues/Fees/Magazines/Books	\$ 600		
\$ -	\$ -	\$ -	\$ -	\$ -	Conferences & Workshops	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	Staff Mileage	\$ -		
\$ 1,023	\$ 19	\$ -	\$ 240	\$ 250	Staff Expense	\$ 250		
<u>Utilities</u>								
\$ -	\$ -	\$ -	\$ 1,000	\$ 4,000	Electricity	\$ 4,000		
\$ 662	\$ 1,278	\$ 1,336	\$ 1,300	\$ 1,300	Telephone	\$ 1,300		
\$ 238	\$ 736	\$ 611	\$ 750	\$ 750	Computer & Cable	\$ 750		
\$ 470	\$ 487	\$ 454	\$ 750	\$ 750	Internet and Communications	\$ 750		

FUND: GENERAL

DEPARTMENT: ADULT SPORTS

ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					MATERIAL & SERVICES			
					<u>Maintenance & Repairs</u>			
		\$ -	\$ -	\$ 200	Equipment	\$ 200		
					<u>Professional & Contract Services</u>			
\$ 12,240	\$ 8,469	\$ 10,785	\$ 15,000	\$ 19,250	Program Contracts	\$ 19,250		
\$ 3,445	\$ 3,734	\$ 4,022	\$ 4,300	\$ 6,000	Insurance	\$ 6,000		
					Equipment Maintenance Contracts			
		\$ 35	\$ 400	\$ 500	Refunds	\$ 500		
					<u>Rentals/Leases</u>			
	\$ 20	\$ -	\$ -	\$ 200	Equipment	\$ 200		
			\$ -	\$ -	Buildings & Structures	\$ -		
					<u>Capital Outlay</u>			
					Equipment			
					Building & Structures			
\$ (1)								
\$ 28,037	\$ 25,527	\$ 36,473	\$ 34,745	\$ 52,275	TOTAL - MATERIAL & SUPPLIES	\$ 50,675	\$ -	\$ -
\$ 37,645	\$ 32,151	\$ 54,663	\$ 45,595	\$ 76,426	<u>GRAND TOTAL ADULT SPORTS</u>	\$ 75,695	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: YOUTH SPORTS

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
PERSONNEL SERVICES								
<u>Regular Salaries</u>								
\$ 14,922	\$ 16,358	\$18,074	\$ 18,930	\$ 19,992	Special Services Supervisor	\$ 20,992		
\$ 42,244	\$ 48,834	\$53,808	\$ 51,825	\$ 47,312	Sports Coordinator	\$ 49,679		
		\$36,104	\$ 34,650	\$ 41,536	Sports Technician	\$ 43,613		
<u>Part-time & Temp Salaries</u>								
\$ 941	\$ 3,633	\$4,481	\$ 25,960	\$ 60,375	Facility Leaders	\$ 60,375		
<u>Overtime</u>								
Full Time								
Part Time & Temp								
<u>Payroll Taxes & Fringes</u>								
\$ 4,488	\$ 5,338	\$8,610	\$ 10,050	\$ 12,945	Social Security	\$ 13,362		
\$ 27	\$ 260	\$3,585	\$ 7,075	\$ 6,769	Unemployment	\$ 6,987		
\$ 4,052	\$ 4,214	\$5,751	\$ 7,100	\$ 8,817	Retirement	\$ 9,257		
\$ 28,523	\$ 28,361	\$53,716	\$ 47,550	\$ 42,591	Health Insurance	\$ 43,631		
\$ 1,865	\$ 2,038	\$3,577	\$ 3,600	\$ 4,637	Workers Compensation	\$ 4,787		
\$ 97,062	\$ 109,036	\$ 187,706	\$ 206,740	\$ 244,974	TOTAL - PERSONNEL SERVICES	\$ 252,683	\$ -	\$ -
1.13	1.75	2.32	3.73	3.78	<u>FTE TOTALS</u>	3.78		

FUND: GENERAL

DEPARTMENT: YOUTH SPORTS

ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
MATERIAL & SERVICES								
<u>Supplies</u>								
\$ 3,177	\$ 2,736	\$ 2,344	\$ 8,000	\$ 4,000	Office	\$ 2,000		
\$ 144	\$ 153	\$ 185	\$ 250	\$ 200	Postage	\$ 250		
\$ 31,999	\$ 81,887	\$ 93,491	\$ 95,000	\$ 100,000	Program	\$ 100,000		
					Small Tools			
					Janitorial			
		\$ -	\$ 100	\$ 400	Gas & Oil	\$ 400		
	\$ 47	\$ 48	\$ 50	\$ 100	<u>Printing/Advertising/Publicity</u>			
		\$ -	\$ 500	\$ 800	Classified Ads	\$ 100		
		\$ -	\$ 500	\$ 1,000	Brochure	\$ 800		
					Flyers,Schedules,Misc	\$ 1,000		
					<u>Dues/Meetings/Training/Travel/Exp</u>			
\$ 376	\$ 2,245	\$ 768	\$ 1,500	\$ 1,500	Prof Dues/Fees/Magazines/Books	\$ 500		
\$ 200	\$ -	\$ -	\$ 200	\$ 300	Conferences & Workshops	\$ 300		
	\$ 29	\$ -	\$ 700	\$ 800	Staff Mileage	\$ 1,000		
\$ 1,362	\$ 151	\$ 2,606	\$ 1,200	\$ 1,500	Staff Expense	\$ 1,300		
					<u>Utilities</u>			
\$ 4,383	\$ 4,145	\$ 3,732	\$ 2,000	\$ 2,000	Electric	\$ 5,925		
\$ 1,140	\$ 550	\$ 1,081	\$ 1,400	\$ 2,000	Telephone	\$ 1,600		
\$ 2,763	\$ 3,735	\$ 3,098	\$ 8,000	\$ 8,000	Computer & Cable	\$ 9,000		
			\$ -		Water			
\$ 470	\$ 487	\$ 454	\$ 1,000	\$ 2,836	Internet and Communications	\$ 2,836		

FUND: GENERAL

DEPARTMENT: YOUTH SPORTS

ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					MATERIAL & SERVICES			
					<u>Maintenance & Repairs</u>			
\$ 224	\$ 314	\$ -	\$ 500	\$ 2,000	Equipment	\$ 2,000		
					<u>Professional & Contract Services</u>			
\$ 63,469	\$ 83,161	\$ 89,237	\$ 93,500	\$ 110,000	Program Contracts	\$ 115,000		
\$ 3,526	\$ 3,814	\$ 4,804	\$ 5,000	\$ 6,000	Insurance	\$ 6,540		
\$ 4,728	\$ 299	\$ 329	\$ 1,000	\$ 1,500	Refunds	\$ 1,500		
					Legal Services			
					<u>Rentals/Leases</u>			
\$ -	\$ -	\$ -	\$ 1,000	\$ 10,000	Equipment	\$ 10,000		
					Buildings & Structures			
					<u>Capital Outlay</u>			
					Equipment			
					Building & Structures			
\$ 117,961	\$ 183,753	\$ 202,177	\$ 221,400	\$ 254,936	TOTAL - MATERIAL & SUPPLIES	\$ 262,051	\$ -	\$ -
\$ 215,023	\$ 292,789	\$ 389,883	\$ 428,140	\$ 499,910	<u>GRAND TOTAL YOUTH SPORTS</u>	\$ 514,734	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: CLASSES/SPECIAL ACTIV.

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
PERSONNEL SERVICES								
<u>Regular Salaries</u>								
\$ 7,533	\$ 8,179	\$9,037	\$ 9,465	\$ 9,996	Special Services Supervisor	\$ 10,496		
\$ 16,218	\$ 24,922	\$30,473	\$ 32,030	\$ 32,218	Recreation Coordinator Secretary	\$ 47,361		
<u>Part-time & Temp Salaries</u>								
\$ 6,117	\$ 19,451	\$35,820	\$ 38,577	\$ 38,677	Instructors Secretary	\$ 80,928		
<u>Overtime</u>								
Full Time								
Part Time & Temp								
<u>Payroll Taxes & Fringes</u>								
\$ 2,272	\$ 4,073	\$5,762	\$ 6,150	\$ 6,189	Social Security	\$ 10,618		
\$ 15	\$ 214	\$2,122	\$ 4,000	\$ 3,236	Unemployment	\$ 5,553		
\$ 1,252	\$ 566	\$3,161	\$ 3,320	\$ 3,420	Retirement	\$ 4,687		
\$ 8,265	\$ 2,051	\$16,412	\$ 16,500	\$ 18,115	Health Insurance	\$ 18,135		
\$ 717	\$ 1,110	\$1,813	\$ 2,050	\$ 2,217	Workers Compensation	\$ 3,804		
\$ 42,389	\$ 60,566	\$ 104,600	\$ 112,092	\$ 114,068	TOTAL - PERSONNEL SERVICES	\$ 181,582	\$ -	\$ -
0.58	1.6	1.65	1.61	1.51	<u>FTE TOTALS</u>	3.06		

FUND: GENERAL

DEPARTMENT: CLASSES/SPECIAL ACTIV.

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25	MATERIAL & SERVICES	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					<u>Supplies</u>			
\$ 1,234	\$ 1,317	\$ 1,046	\$ 1,500	\$ 2,000	Office	\$ 2,000		
\$ 162	\$ 76	\$ 34	\$ 500	\$ 400	Postage	\$ 400		
\$ 2,196	\$ 5,108	\$ 9,325	\$ 8,300	\$ 8,600	Program	\$ 15,000		
	\$ -	\$ -	\$ -	\$ 100	Gas & Oil	\$ 100		
					<u>Printing/Advertising/Publicity</u>			
\$ 28	\$ 47	\$ 48	\$ 50	\$ 150	Classified Ads	\$ 150		
		\$ -	\$ 100	\$ 100	Brochure	\$ 100		
		\$ -	\$ 175	\$ 250	Flyers,Schedules,Misc	\$ 250		
					<u>Dues/Meetings/Training/Travel/Exp</u>			
\$ 376	\$ 224	\$ 599	\$ 950	\$ 950	Prof Dues/Fees/Magazines/Books	\$ 950		
\$ 100	\$ -	\$ -	\$ 100	\$ 800	Conferences & Workshops	\$ 1,000		
	\$ -	\$ -	\$ 200	\$ 200	Staff Mileage	\$ 200		
\$ 919	\$ 63	\$ 200	\$ 500	\$ 400	Staff Expense	\$ 400		
					<u>Utilities</u>			
	\$ 132	\$ -	\$ 400	\$ 400	Telephone	\$ 400		
\$ 649	\$ 784	\$ 1,474	\$ 2,000	\$ 4,000	Computer & Cable	\$ 4,000		
\$ 679	\$ 487	\$ 454	\$ 1,050	\$ 1,050	Internet & Communications	\$ 1,050		
					<u>Maintenance & Repairs</u>			
					Equipment	\$ -		

FUND: GENERAL

DEPARTMENT: CLASSES/SPECIAL ACTIV.

ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					MATERIAL & SERVICES			
					<u>Professional & Contract Services</u>			
\$ 1,987	\$ 7,907	\$29,289	\$ 30,000	\$ 33,000	Program Contracts	\$ 31,000		
\$ 3,478	\$ 3,766	\$4,022	\$ 5,000	\$ 4,300	Insurance	\$ 4,971		
					Equipment Maintenance Contracts			
\$ -	\$ -	\$ -	\$ 150	\$ 150	Refunds	\$ 150		
					Senior Trips			
					Contracts-Admission	\$ 1,500		
					<u>Rentals/Leases</u>			
					Equipment			
					Buildings & Structures			
					<u>Capital Outlay</u>			
					Equipment			
					Building & Structures			
\$ 11,808	\$ 19,911	\$ 46,491	\$ 50,975	\$ 56,850	TOTAL - MATERIAL & SUPPLIES	\$ 63,621	\$ -	\$ -
\$ 54,197	\$ 80,477	\$ 151,091	\$ 163,067	\$ 170,918	<u>GRAND TTL CLASSES/SP EVNTS</u>	\$ 245,203	\$ -	\$ -

FUND: GENERAL

DEPARTMENT:PLAYGROUND/CNTRS

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					PERSONNEL SERVICES			
					<u>Regular Salaries</u>			
\$ 7,533	\$ 8,224	\$9,037	\$ 9,465	\$ 9,997	Special Services Supervisor	\$ 10,496		
\$ 24,074	\$ 12,461	\$12,296	\$ 12,815	\$ 12,887	Childcare/Events Coordinator	\$ 53,012		
\$ 26,253	\$ 35,096	\$43,350	\$ 45,525	\$ 50,487	Care/Recreation Specialist	\$ 50,487		
			\$ -		Special Service Technician			
					Secretary			
					<u>Part-time & Temp Salaries</u>			
\$ 277,994	\$ 225,766	\$321,289	\$ 410,750	\$ 479,577	Care Staff	\$ 484,812		
					Secretary			
\$ 19	\$ -				<u>Overtime</u>			
					Full Time			
					Part Time & Temp			
					<u>Payroll Taxes & Fringes</u>			
\$ 25,571	\$ 21,810	\$29,521	\$ 36,610	\$ 42,301	Social Security	\$ 45,810		
\$ 223	\$ 1,315	\$13,566	\$ 26,911	\$ 22,118	Unemployment	\$ 23,953		
\$ 3,737	\$ 6,294	\$5,174	\$ 5,430	\$ 5,944	Retirement	\$ 9,234		
\$ 46,755	\$ 53,657	\$36,067	\$ 32,500	\$ 31,899	Health Insurance	\$ 39,612		
\$ 4,136	\$ 3,579	\$4,274	\$ 5,200	\$ 5,027	Workers Compensation	\$ 5,171		
\$ 416,295	\$ 368,202	\$ 474,574	\$ 585,206	\$ 660,237	TOTAL - PERSONNEL SERVICES	\$ 722,587	\$ -	\$ -
11.83	13.42	10.89	11.56	15.23	<u>FTE TOTALS</u>	15.61		

FUND: GENERAL

DEPARTMENT:PLAYGROUND/CNTRS

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25	MATERIAL & SERVICES	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					<u>Supplies</u>			
\$ 998	\$ 705	\$ 1,100	\$ 2,500	\$ 3,500	Office	\$ 3,500		
\$ 448	\$ 79	\$ 52	\$ 250	\$ 500	Postage	\$ 500		
\$ 5,557	\$ 3,655	\$ 4,429	\$ 7,500	\$ 20,000	Program	\$ 15,000		
		\$ -	\$ 250	\$ 300	Gas & Oil	\$ 300		
\$ 667	\$ 6,556	\$ 9,885	\$ 14,000	\$ 14,000	Snacks & Food	\$ 14,000		
\$ 1,302	\$ 165	\$ 362	\$ 2,000	\$ 4,000	Summer Playground Supplies	\$ 4,000		
					<u>Printing/Advertising/Publicity</u>			
	\$ 47	\$ 48	\$ 50	\$ 300	Classified Ads	\$ 300		
\$ 894	\$ 1,008	\$ 932	\$ 1,000	\$ 1,250	Brochure	\$ 1,250		
		\$ -	\$ 250	\$ 500	Flyers,Schedules,Misc	\$ 500		
					<u>Dues/Meetings/Training/Travel/Exp</u>			
\$ 287	\$ 507	\$ 429	\$ 815	\$ 815	Prof Dues/Fees/Magazines/Books	\$ 815		
		\$ -	\$ 100	\$ 700	Conferences & Workshops	\$ 700		
		\$ -	\$ 75	\$ 200	Staff Mileage	\$ 200		
\$ 1,191	\$ 1,114	\$ 1,403	\$ 2,000	\$ 2,000	Staff Expense	\$ 1,000		
	\$ 835				<u>Utilities</u>			
\$ 4,646	\$ 6,389	\$ 6,512	\$ 4,060	\$ 5,500	Telephone	\$ 4,850		
\$ 17,346	\$ 30,161	\$ 40,256	\$ 52,920	\$ 50,000	Computer & Cable	\$ 65,000		
\$ 680	\$ 487	\$ 454	\$ 1,600	\$ 1,850	Internet & Communications	\$ 1,850		

FUND: GENERAL

DEPARTMENT: PLAYGROUND/CNTRS

ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					MATERIAL & SERVICES			
					<u>Maintenance & Repairs</u>			
					Equipment			
					<u>Professional & Contract Services</u>			
\$ 929	\$ 1,874	\$ 7,945	\$ 12,000	\$ 12,000	Program Contracts	\$ 12,000		
\$ 3,478	\$ 3,766	\$ 4,022	\$ 6,000	\$ 6,000	Insurance	\$ 5,500		
					Equipment Maintenance Contracts			
\$ 5,487	\$ 1,943	\$ 1,167	\$ 1,000	\$ 3,000	Refunds	\$ 3,000		
	\$ 755	\$ 1,107	\$ 2,000	\$ 18,000	Contracts & Admission	\$ 18,000		
					<u>Rentals/Leases</u>			
		\$ -	\$ -	\$ 5,000	Equipment	\$ 4,000		
					Buildings & Structures			
					<u>Capital Outlay</u>			
					Equipment			
					Building & Structures			
\$ 43,910	\$ 60,046	\$ 80,103	\$ 110,370	\$ 149,415	TOTAL - MATERIAL & SUPPLIES	\$ 156,265	\$ -	\$ -
\$ 460,205	\$ 428,248	\$ 554,677	\$ 695,576	\$ 809,652	<u>GRAND TTL PLAYGRD/CENTERS</u>	\$ 878,852	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: COM CNTRS/SCT BLD

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
PERSONNEL SERVICES								
<u>Regular Salaries</u>								
\$ 5,560	\$ -	\$ 4,344	\$ 4,735	\$ 4,998	Special Services Supervisor	\$ 5,248		
	\$ 22,119	\$ 11,936	\$ 12,815	\$ 12,887	Recreation Coordinator	\$ 13,532		
\$ 34,641	\$ 25,941	\$ 37,710	\$ 42,870	\$ 45,793	Senior Center Specialist	\$ 48,083		
			\$ -		Secretary			
<u>Part-time & Temp Salaries</u>								
		\$ 720	\$ 1,750	\$ 7,244	Building Leaders	\$ 6,900		
<u>Overtime</u>								
Full Time								
Part Time & Temp								
<u>Payroll Taxes & Fringes</u>								
\$ 3,119	\$ 3,718	\$ 4,185	\$ 4,760	\$ 5,426	Social Security	\$ 5,644		
\$ 23	\$ 209	\$ 1,877	\$ 3,250	\$ 2,837	Unemployment	\$ 2,951		
\$ 2,912	\$ 1,824	\$ 2,726	\$ 4,850	\$ 5,158	Retirement	\$ 5,416		
\$ 13,565	\$ 16,520	\$ 33,195	\$ 35,342	\$ 39,579	Health Insurance	\$ 42,105		
\$ 652	\$ 654	\$ 716	\$ 776	\$ 984	Workers Compensation	\$ 1,027		
\$ 60,472	\$ 70,985	\$ 97,409	\$ 111,148	\$ 124,906	TOTAL - PERSONNEL SERVICES	\$ 130,906	\$ -	\$ -
1.10	1.76	1.33	1.49	1.49	<u>FTE TOTALS</u>	1.44		

FUND: GENERAL

DEPARTMENT:COM CNTRS/SCT BLD

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25	MATERIAL & SERVICES	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					<u>Supplies</u>			
\$ 410	\$ 303	\$ 170	\$ 1,800	\$ 1,000	Office	\$ 1,000		
\$ 25	\$ 41	\$ 12	\$ 200	\$ 400	Postage	\$ 400		
\$ 355	\$ 2,025	\$ 2,655	\$ 3,000	\$ 3,600	Program	\$ 3,600		
		\$ -	\$ -		Snacks & Food			
	\$ -	\$ -	\$ 100	\$ 100	Uniforms			
					Gas and Oil	\$ 100		
					<u>Printing/Advertising/Publicity</u>			
\$ 132	\$ 47	\$ 395	\$ 450	\$ 450	Classified Ads	\$ 450		
\$ 980	\$ 1,008	\$ 818	\$ 1,000	\$ 1,000	Brochure	\$ 1,000		
	\$ -	\$ -	\$ 200	\$ 250	Flyers,Schedules,Misc	\$ 250		
					<u>Dues/Meetings/Training/Travel/Exp</u>			
\$ 201	\$ 269	\$ 228	\$ 450	\$ 450	Prof Dues/Fees/Magazines/Books	\$ 450		
	\$ -	\$ -	\$ 200	\$ 600	Conferences & Workshops	\$ 600		
\$ 813	\$ 436	\$ 74	\$ 1,000	\$ 1,100	Staff Mileage	\$ 1,000		
\$ 998	\$ 92	\$ 196	\$ 300	\$ 300	Staff Expense	\$ 300		
					<u>Utilities</u>			
\$ 5,143	\$ 5,099	\$ 7,476	\$ 8,500	\$ 9,000	Electricity	\$ 9,800		
\$ 1,354	\$ 1,588	\$ 1,762	\$ 2,500	\$ 2,000	Natural Gas	\$ 2,000		
\$ 22,476	\$ 25,271	\$ 29,428	\$ 30,000	\$ 32,000	Water/Sewer	\$ 32,300		
\$ 1,573	\$ 1,905	\$ 1,501	\$ 1,900	\$ 1,500	Telephone	\$ 1,500		
\$ 207	\$ 1,933	\$ 2,267	\$ 4,000	\$ 3,000	Computer/Cable	\$ 2,500		
\$ 679	\$ 487	\$ 454	\$ 1,000	\$ 1,050	Internet & Communications	\$ 1,050		

FUND: GENERAL

DEPARTMENT: COM CNTRS/SCT BLD

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					MATERIAL & SERVICES			
					<u>Maintenance & Repairs</u>			
					Building			
		\$ -	\$ -	\$ 200	Equipment	\$ 200		
					<u>Professional & Contract Services</u>			
\$ 919	\$ 1,810	\$ 1,554	\$ 6,000	\$ 6,500	Program Contracts	\$ 8,000		
\$ 39,318	\$ 42,922	\$ 47,175	\$ 50,100	\$ 53,000	Insurance	\$ 62,500		
					Equipment Maintenance Contracts			
\$ -	\$ -	\$ 453	\$ 4,000	\$ 4,000	Senior Trips	\$ 3,000		
\$ 391	\$ -	\$ 510	\$ 2,000	\$ 3,000	Refunds	\$ 3,000		
				\$ -	Contracts - Admissions	\$ -		
					<u>Rentals/Leases</u>			
					Equipment			
					Buildings & Structures			
					<u>Capital Outlay</u>			
					Equipment			
					Building & Structures			
\$ 75,974	\$ 85,236	\$ 97,128	\$ 118,700	\$ 124,500	TOTAL - MATERIAL & SUPPLIES	\$ 135,000	\$ -	\$ -
\$ 136,446	\$ 156,221	\$ 194,537	\$ 229,848	\$ 249,406	<u>GRAND TTL COMMUNITY CNTRS</u>	\$ 265,906	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: COMMUNITY SCHOOL

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					PERSONNEL SERVICES			
					<u>Regular Salaries</u>			
\$ 9,694	\$ 10,632	\$ 10,879	\$ 11,360	\$ 11,995	Special Service Supervisor	\$ 12,595		
		\$ 5,881	\$ 6,410	\$ 6,444	Recreation Coordinator	\$ 6,766		
					<u>Part-time & Temp Salaries</u>			
		\$ 1,019	\$ 8,000	\$ 26,420	Part-time staff	\$ 19,382		
					<u>Overtime</u>			
					Full Time			
					Part Time & Temp			
					<u>Payroll Taxes & Fringes</u>			
\$ 742	\$ 813	\$ 1,360	\$ 1,975	\$ 3,432	Social Security	\$ 2,965		
\$ 4	\$ 27	\$ 430	\$ 735	\$ 1,795	Unemployment	\$ 1,551		
\$ 443	\$ 181	\$ 1,341	\$ 1,425	\$ 1,494	Retirement	\$ 1,569		
\$ 1,775	\$ 394	\$ 5,602	\$ 5,470	\$ 5,674	Health Insurance	\$ 5,838		
\$ 302	\$ 279	\$ 428	\$ 500	\$ 1,230	Workers Compensation	\$ 1,063		
\$ 12,960	\$ 12,326	\$ 26,940	\$ 35,875	\$ 58,484	TOTAL - PERSONNEL SERVICES	\$ 51,729	\$ -	\$ -
0.08	0.19	0.26	0.96	0.25	<u>FTE TOTALS</u>	0.75		

FUND: GENERAL

DEPARTMENT: COMMUNITY SCHOOL

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25	MATERIAL & SERVICES	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					<u>Supplies</u>			
\$ 1,070	\$ 973	\$892	\$ 2,000	\$ 1,500	Office	\$ 1,500		
\$ 11	\$ -	\$3	\$ 250	\$ 400	Postage	\$ 400		
\$ 31	\$ 281	\$1,152	\$ 2,000	\$ 5,000	Program	\$ 5,000		
		\$70	\$ 250	\$ 500	Snacks & Food	\$ 500		
					<u>Printing/Advertising/Publicity</u>			
	\$ 47	\$48	\$ 50	\$ 100	Classified Ads	\$ 100		
		\$0	\$ 50	\$ 50	Brochure	\$ 50		
		\$0	\$ 250	\$ 250	Flyers,Schedules,Misc	\$ 250		
					<u>Dues/Meetings/Training/Travel/Exp</u>			
\$ 201	\$ 224	\$318	\$ 400	\$ 400	Prof Dues/Fees/Magazines/Books	\$ 400		
		\$0	\$ 100	\$ 400	Conferences & Workshops	\$ 400		
		\$0	\$ 50	\$ 100	Staff Mileage	\$ 100		
\$ 909	\$ -	\$0	\$ 300	\$ 400	Staff Expense	\$ 400		
					<u>Utilities</u>			
					Electric			
					Natural Gas			
					Water & Sewer			
\$ 318	\$ 330	\$14	\$ 350	\$ 500	Telephone	\$ 500		
\$ 103	\$ 81	\$350	\$ 750	\$ 1,000	Computer & Cable	\$ 1,000		
\$ 735	\$ 487	\$454	\$ 1,000	\$ 1,050	Internet & Communications	\$ 650		

FUND: GENERAL

DEPARTMENT: COMMUNITY SCHOOL

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					MATERIAL & SERVICES			
					<u>Maintenance & Repairs</u>			
			\$ -		Buildings			
			\$ -		Equipment			
			\$ -		Grounds			
					<u>Professional & Contract Services</u>			
\$ 919	\$ 9,093	\$17,017	\$ 7,000	\$ 17,000	Program Contracts	\$ 16,000		
\$ 1,573	\$ 1,717	\$1,866	\$ 2,000	\$ 2,200	Insurance	\$ 2,485		
	\$ -	\$0	\$ 100	\$ 100	Refunds	\$ 100		
					<u>Rentals/Leases</u>			
					Equipment			
					Buildings & Structures			
					<u>Capital Outlay</u>			
					Equipment			
					Building & Structures			
\$ 5,870	\$ 13,233	\$ 22,184	\$ 16,900	\$ 30,950	TOTAL - MATERIAL & SUPPLIES	\$ 29,835	\$ -	\$ -
\$ 18,830	\$ 25,559	\$ 49,124	\$ 52,775	\$ 89,434	<u>GRAND TTL COMM SCHOOLS</u>	\$ 81,564	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: GOLF MAINTENANCE

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
PERSONNEL SERVICES								
<u>Regular Salaries</u>								
\$ 8,548	\$ 8,638	\$ 9,054	\$ 9,465	\$ 9,996	Basic Service Supervisor	\$ 10,496		
\$ 39,548	\$ 48,077	\$ 53,741	\$ 57,990	\$ 59,907	Golf Course Maint Coordinator	\$ 67,658		
\$ 45,285	\$ 45,655	\$ 1,928	\$ 25,740	\$ 54,126	Golf Mechanic Director	\$ 59,674		
\$ 22,798	\$ 37,459	\$ -	\$ 37,750	\$ 116,890	Golf/Park Maint Specialist (2)	\$ 128,872		
			\$ 79,408	\$ 8,723	Park/Hort Specialist I	\$ 9,617		
				\$ 8,307	Park/Golf Technician Grounds	\$ 9,159		
<u>Part-time & Temp Salaries</u>								
\$ 102,786	\$ 43,392	\$ 92,099	\$ 163,080	\$ 160,080	Part-time Help	\$ 200,080		
<u>Overtime</u>								
				\$ 40,000	Full Time	\$ -		
\$ 13,883	\$ -			\$ 2,500	Part Time & Temp	\$ 2,500		
<u>Payroll Taxes & Fringes</u>								
\$ 17,584	\$ 14,243	\$ 11,995	\$ 28,850	\$ 35,231	Social Security	\$ 37,337		
\$ 128	\$ 815	\$ 4,448	\$ 18,500	\$ 18,422	Unemployment	\$ 19,524		
\$ 487	\$ 146	\$ 724	\$ 12,500	\$ 24,337	Retirement	\$ 26,566		
\$ 57,873	\$ 52,856	\$ 12,934	\$ 38,000	\$ 92,705	Health Insurance	\$ 95,360		
\$ 2,839	\$ 2,534	\$ 2,326	\$ 6,000	\$ 12,619	Workers Compensation	\$ 13,374		
\$ 311,759	\$ 253,815	\$ 189,249	\$ 477,283	\$ 643,843	TOTAL - PERSONNEL SERVICES	\$ 680,217		\$ -
7.12	7.86	3.87	8.56	8.76	<u>FTE TOTALS</u>	8.76		

FUND: GENERAL

DEPARTMENT: GOLF MAINTENANCE

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25	MATERIAL & SERVICES	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					<u>Supplies</u>			
\$ 2,685	\$ 2,127	\$ 3,019	\$ 3,000	\$ 1,940	Office	\$ 1,500		
\$ 35	\$ -	\$ 9	\$ 100	\$ 466	Postage	\$ 400		
\$ 6,870	\$ 6,509	\$ 13,118	\$ 10,000	\$ 18,950	Program	\$ 16,250		
\$ 1,935	\$ 1,368	\$ 7,855	\$ 6,425	\$ 7,327	Small Tools	\$ 6,100		
\$ 136	\$ 45	\$ 429	\$ 12,000	\$ 3,088	Janitorial	\$ 2,500		
\$ 63,789	\$ 85,004	\$ 95,235	\$ 100,000	\$ 110,590	Chemical & Agricultural	\$ 110,590		
\$ 25,526	\$ 40,696	\$ 42,595	\$ 53,067	\$ 44,322	Gas & Oil	\$ 46,320		
\$ 151	\$ -	\$ 169	\$ 500	\$ 787	Snacks & Food	\$ 500		
\$ 104	\$ 336	\$ 688	\$ 960	\$ 1,400	Uniforms	\$ 1,200		
					<u>Printing/Advertising/Publicity</u>			
	\$ 47	\$ 48	\$ 250	\$ 530	Classified Ads	\$ 260		
\$ -	\$ -	\$ -	\$ -	\$ -	Brochure	\$ 100		
\$ -	\$ -	\$ -	\$ -	\$ -	Flyers,Schedules,Misc	\$ 100		
					<u>Dues/Meetings/Training/Travel/Exp</u>			
\$ 238	\$ 130	\$ 1,144	\$ 4,000	\$ 2,650	Prof Dues/Fees/Magazines/Books	\$ 2,650		
\$ -	\$ -	\$ 2,220	\$ 2,500	\$ 9,965	Conferences & Workshops	\$ 6,200		
\$ -	\$ -	\$ -	\$ 100	\$ 131	Staff Mileage	\$ 100		
\$ 1,147	\$ 125	\$ 306	\$ 260	\$ 360	Staff Expense	\$ 5,240		
					<u>Utilities</u>			
\$ 42,683	\$ 32,983	\$ 6,034	\$ 9,000	\$ 22,890	Electric	\$ 30,743		
\$ 5,341	\$ 8,022	\$ 3,016	\$ 5,500	\$ 11,068	Natural Gas	\$ 11,900		
\$ 157,075	\$ 149,429	\$ 210,100	\$ 182,316	\$ 176,235	Water & Sewer	\$ 151,600		
\$ 2,711	\$ 2,368	\$ 2,212	\$ 2,500	\$ 4,200	Telephone	\$ 3,200		
\$ -	\$ -	\$ -	\$ -	\$ -	Computer & Cable	\$ 885		
\$ -	\$ 874	\$ -	\$ -	\$ 890	Garbage Expense	\$ 1,200		
\$ 431	\$ 315	\$ 225	\$ 450	\$ 441	Internet & Communications	\$ 500		

FUND: GENERAL

DEPARTMENT: GOLF MAINTENANCE

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
MATERIAL & SERVICES								
<u>Maintenance & Repairs</u>								
\$ 1,114	\$ 2,819	\$ 8,312	\$ 7,000	\$ 8,059	Buildings	\$ 8,100		
\$ -	\$ -	\$ -	\$ -		Structures	\$ 2,000		
\$ 22,600	\$ 53,273	\$ 57,940	\$ 46,488	\$ 48,347	Equipment	\$ 50,770		
\$ 59,649	\$ 36,252	\$ 54,486	\$ 85,000	\$ 117,064	Grounds	\$ 115,000		
\$ 835	\$ -	\$ 798	\$ 1,200	\$ 4,300	Vehicles	\$ 2,500		
<u>Professional & Contract Services</u>								
\$ 36,356	\$ 62,943	\$ 17,551	\$ 50,000	\$ 77,590	Program Contracts	\$ 15,000		
\$ 9,436	\$ 10,301	\$ 11,195	\$ 12,000	\$ 17,500	Insurance	\$ 15,000		
\$ 290	\$ 1,458	\$ 325	\$ 3,000	\$ 8,950	Equipment Maintenance Contracts	\$ 4,000		
\$ -	\$ -	\$ -	\$ 1,000	\$ 3,000	Consultant	\$ 3,000		
<u>Rentals/Leases</u>								
\$ -	\$ 902	\$ -	\$ 600	\$ 2,000	Equipment	\$ 2,000		
<u>Capital Outlay</u>								
Equipment								
Building & Structures								
\$ 441,137	\$ 498,326	\$ 539,029	\$ 599,216	\$ 705,040	TOTAL - MATERIAL & SUPPLIES	\$ 617,408	\$ -	\$ -
\$ 752,896	\$ 752,141	\$ 728,278	\$ 1,076,499	\$ 1,348,883	<u>GRAND TTL GOLF MAINT</u>	\$ 1,297,625	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: GOLF CLUB HOUSE

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
PERSONNEL SERVICES								
<u>Regular Salaries</u>								
\$ 9,694	\$ 10,632	\$ 11,748	\$ 12,305	\$ 12,995	Special Services Supervisor	\$ 13,645		
\$ 66,708	\$ 70,258	\$ 78,063	\$ 81,750	\$ 86,350	Golf Operation Director	\$ 90,667		
\$ 33,677	\$ 39,214	\$ 45,479	\$ 47,800	\$ 50,487	Golf Specialist	\$ 53,012		
<u>Part-time & Temp Salaries</u>								
\$ 113,153	\$ 111,325	\$ 152,527	\$ 175,000	\$ 260,125	Clerk/Typist/Cashier	\$ 260,125		
<u>Overtime</u>								
Full Time								
Part Time & Temp								
<u>Payroll Taxes & Fringes</u>								
\$ 17,213	\$ 17,989	\$ 22,025	\$ 24,250	\$ 31,362	Social Security	\$ 31,925		
\$ 132	\$ 953	\$ 8,080	\$ 13,910	\$ 16,398	Unemployment	\$ 16,698		
\$ 5,780	\$ 5,802	\$ 7,643	\$ 11,350	\$ 12,136	Retirement	\$ 12,743		
\$ 39,040	\$ 38,105	\$ 40,856	\$ 41,280	\$ 45,974	Health Insurance	\$ 49,590		
\$ 3,392	\$ 3,477	\$ 4,206	\$ 4,185	\$ 4,882	Workers Compensation	\$ 4,978		
\$ 288,789	\$ 297,755	\$ 370,627	\$ 411,830	\$ 520,709	TOTAL - PERSONNEL SERVICES	\$ 533,383	\$ -	\$ -
6.39	9.44	6.8	9.37	9.37	<u>FTE TOTALS</u>	9.36		

FUND: GENERAL

DEPARTMENT: GOLF CLUB HOUSE

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25	MATERIAL & SERVICES	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					<u>Supplies</u>			
\$ 875	\$ 1,629	\$ 571	\$ 1,200	\$ 1,200	Office	\$ 1,200		
\$ 196	\$ 122	\$ 196	\$ 1,000	\$ 1,000	Postage	\$ 800		
\$ 38,552	\$ 27,034	\$ 49,175	\$ 46,000	\$ 49,250	Program	\$ 50,250		
\$ 173	\$ 249	\$ 210	\$ 200	\$ 200	Small Tools	\$ 400		
\$ 4,061	\$ 5,636	\$ 5,551	\$ 6,000	\$ 7,000	Janitorial	\$ 7,000		
\$ 158,809	\$ 174,101	\$ 251,260	\$ 170,500	\$ 176,000	Store	\$ 187,000		
		\$ 103	\$ 250	\$ 250	Gas & Oil	\$ 250		
\$ 34	\$ 326	\$ 467	\$ 750	\$ 500	Snacks & Food	\$ 500		
\$ 280	\$ 653	\$ 2,395	\$ 2,500	\$ 3,500	Uniforms	\$ 3,500		
					<u>Printing/Advertising/Publicity</u>			
\$ 128	\$ -	\$ 48	\$ 200	\$ 200	Classified Ads	\$ 200		
	\$ -	\$ -	\$ -	\$ -	Brochure	\$ -		
\$ 3,588	\$ 4,738	\$ 8,944	\$ 10,000	\$ 26,900	Flyers,Schedules,Misc	\$ 26,900		
					<u>Dues/Meetings/Training/Travel/Exp</u>			
\$ 2,558	\$ 4,216	\$ 1,983	\$ 3,200	\$ 3,750	Prof Dues/Fees/Magazines/Books	\$ 3,900		
\$ 510	\$ 280	\$ 548	\$ 3,000	\$ 4,000	Conferences & Workshops	\$ 4,000		
\$ 11	\$ 55	\$ 385	\$ 250	\$ 750	Staff Mileage	\$ 750		
\$ 1,497	\$ 370	\$ 567	\$ 500	\$ 750	Staff Expense	\$ 750		

\$	-	\$	-	\$	38,448	\$	41,825	\$	43,000	<u>Utilities</u>	\$	34,500
\$	-	\$	-	\$	-					Electric		
\$	-	\$	-	\$	25,310	\$	18,500	\$	18,500	Natural Gas		
\$	795	\$	824	\$	34	\$	3,000	\$	2,000	Water & Sewer	\$	23,560
\$	50,033	\$	47,813	\$	52,524	\$	42,000	\$	46,000	Telephone	\$	2,000
\$	5,022	\$	5,095	\$	3,779	\$	5,500	\$	5,500	Computer & Cable & Fees	\$	50,000
\$	2,593	\$	487	\$	454	\$	1,400	\$	1,427	Misc. & Garbage	\$	5,500
										Internet & Communications	\$	1,427

FUND: GENERAL

DEPARTMENT: GOLF CLUB HOUSE

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					MATERIAL & SERVICES			
					<u>Maintenance & Repairs</u>			
\$ 378	\$ 361	\$ 1,188	\$ 5,000	\$ 5,000	Buildings	\$ 5,000		
\$ -	\$ -	\$ -	\$ 2,500	\$ 5,000	Structures	\$ 5,000		
\$ 13,133	\$ 22,482	\$ 5,835	\$ 13,000	\$ 10,000	Equipment	\$ 10,000		
\$ 40	\$ -	\$ 1,173	\$ -	\$ 3,000	Grounds Vehicles	\$ 1,000		
					<u>Professional & Contract Services</u>			
\$ 11,499	\$ 12,136	\$ 14,893	\$ 15,000	\$ 15,000	Program Contracts	\$ 15,000		
\$ 8,041	\$ 7,167	\$ 11,718	\$ 8,500	\$ 12,000	Insurance Equipment Maintenance Contracts	\$ 12,000		
\$ -	\$ -	\$ -	\$ 2,000	\$ 3,000	Consultant	\$ 3,000		
\$ -	\$ -	\$ -	\$ 900	\$ 2,000	Refunds	\$ 2,000		
					<u>Rentals/Leases</u>			
\$ -	\$ -	\$ 2,400	\$ 2,000	\$ 3,000	Equipment Buildings & Structures	\$ 1,000		
					<u>Capital Outlay</u>			
	\$ 2,840	\$ -			Equipment Building & Structures			
\$ 302,806	\$ 318,614	\$ 480,159	\$ 406,675	\$ 449,677	TOTAL - MATERIAL & SUPPLIES	\$ 458,387	\$ -	\$ -
\$ 591,595	\$ 616,369	\$ 850,786	\$ 818,505	\$ 970,386	<u>GRAND TTL GOLF CLUB HOUSE</u>	\$ 991,770	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: CONCESSIONS

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					PERSONNEL SERVICES			
					<u>Regular Salaries</u>			
					Concession Coordinator			
					<u>Part-time & Temp Salaries</u>			
\$ -	\$ -	\$ -	\$ -	\$ 27,854	Cashiers & Etc.	\$ 27,854		
					<u>Overtime</u>			
					Full Time			
					Part Time & Temp			
					<u>Payroll Taxes & Fringes</u>			
\$ -	\$ -	\$ -	\$ -	\$ 2,131	Social Security	\$ 2,131		
\$ -	\$ -	\$ -	\$ -	\$ 1,115	Unemployment	\$ 1,115		
					Retirement	\$ -		
					Health Insurance	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ 764	Workers Compensation	\$ 764		
\$ -	\$ -	\$ -	\$ -	\$ 31,864	TOTAL - PERSONNEL SERVICES	\$ 31,864	\$ -	\$ -
0	0	-	0.77	0.77	<u>FTE TOTALS</u>	0.77		

FUND: GENERAL

DEPARTMENT: CONCESSIONS

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25	MATERIAL & SERVICES	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					<u>Supplies</u>			
\$ -	\$ -	\$ -	\$ -	\$ 60	Office	\$ 60		
\$ -	\$ -	\$ -	\$ -	\$ 30	Postage	\$ 30		
\$ -	\$ -	\$ -	\$ -	\$ 16,100	Program Snacks & Food Uniforms	\$ 16,100		
					<u>Printing/Advertising/Publicity</u>			
\$ -	\$ -	\$ -	\$ -	\$ 75	Classified Ads	\$ 75		
\$ -	\$ -	\$ -	\$ -	\$ 125	Brochure 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 Staff Expense	\$ 200		
					<u>Utilities</u>			
\$ -	\$ -	\$ -	\$ -	\$ 1,600	Electric	\$ 1,600		
\$ -	\$ -	\$ -	\$ -	\$ 1,400	Natural Gas Water & Sewer Telephone Computer & Cable Internet & Comm	\$ 1,400		

FUND: GENERAL

DEPARTMENT: CONCESSIONS

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					MATERIAL & SERVICES			
					<u>Maintenance & Repairs</u>			
\$ -	\$ -	\$ -	\$ -	\$ 500	Buildings	\$ 500		
\$ -	\$ -	\$ -	\$ -	\$ -	Equipment	\$ -		
					Grounds			
					<u>Professional & Contract Services</u>			
					Program Contracts			
					Equipment Maintenance Contracts			
\$ 1,573	\$ 1,717	\$ 1,866	\$ 2,100	\$ 2,100	Insurance	\$ 2,485		
					<u>Rentals/Leases</u>			
					Equipment			
					Buildings & Structures			
					<u>Capital Outlay</u>			
					Equipment			
					Building & Structures			
\$ 1,573	\$ 1,717	\$ 1,866	\$ 2,100	\$ 23,940	TOTAL - MATERIAL & SUPPLIES	\$ 24,325		\$ -
\$ 1,573	\$ 1,717	\$ 1,866	\$ 2,100	\$ 55,804	<u>GRAND TOTAL CONCESSIONS</u>	\$ 56,189		\$ -

FUND: GENERAL

DEPARTMENT: PRESCHOOL

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					PERSONNEL SERVICES			
					<u>Regular Salaries</u>			
					Recreation Supervisor			
					Recreation Coordinator			
\$ 3,819	\$ -	\$ -	\$ 45,525	\$ 48,083	Special Service Technician	\$ -		
					<u>Part-time & Temp Salaries</u>			
\$ 22,075	\$ 33,802	\$ 43,350	\$ -	\$ 13,695	Preschool Leaders	\$ -		
				\$ 96,590	Pre K Leaders	\$ -		
					<u>Overtime</u>			
					Full Time			
					Part Time & Temp			
					<u>Payroll Taxes & Fringes</u>			
\$ 1,981	\$ 2,630	\$ 3,316	\$ 3,485	\$ 12,116	Social Security	\$ -		
\$ 16	\$ 159	\$ 1,627	\$ 2,385	\$ 6,335	Unemployment	\$ -		
\$ 2,072	\$ 2,704	\$ 3,468	\$ 3,645	\$ 3,895	Retirement	\$ -		
\$ 9,480	\$ 9,757	\$ 9,752	\$ 9,960	\$ 11,205	Health Insurance	\$ -		
\$ 275	\$ 401	\$ 440	\$ 420	\$ 1,315	Workers Compensation	\$ -		
\$ 39,718	\$ 49,453	\$ 61,953	\$ 65,420	\$ 193,234	TOTAL - PERSONNEL SERVICES	\$ -	\$ -	\$ -
1.14	1.54	1.09	1.38	4.07	<u>FTE TOTALS</u>	-		

FUND: GENERAL
DEPARTMENT: PRESCHOOL

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25	MATERIAL & SERVICES	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					<u>Supplies</u>			
\$ 128	\$ 90	\$ 141	\$ 750	\$ 900	Office	\$ -		
\$ 15	\$ 2	\$ 3	\$ 300	\$ 300	Postage	\$ -		
\$ 1,267	\$ 1,239	\$ 1,456	\$ 2,000	\$ 5,300	Program	\$ -		
					Snacks & Food			
					Uniforms			
					<u>Printing/Advertising/Publicity</u>			
\$ 132	\$ 179	\$ 180	\$ 200	\$ 250	Classified Ads	\$ -		
\$ 328	\$ 336	\$ 274	\$ 400	\$ 600	Brochure	\$ -		
	\$ -	\$ -	\$ -	\$ 200	Flyers,Schedules,Misc	\$ -		
					<u>Dues/Meetings/Training/Travel/Exp</u>			
\$ 201	\$ 224	\$ 244	\$ 300	\$ 450	Prof Dues/Fees/Magazines/Books	\$ -		
		\$ -	\$ 100	\$ -	Conferences & Workshops	\$ -		
		\$ -	\$ 100	\$ -	Staff Mileage	\$ -		
\$ 807	\$ 2	\$ 20	\$ 100	\$ 200	Staff Expense	\$ -		
					<u>Utilities</u>			
\$ 475	\$ 518	\$ 525	\$ 600	\$ 950	Electric	\$ 950		
\$ 886	\$ 994	\$ 1,202	\$ 1,200	\$ 1,400	Natural Gas	\$ 1,400		
\$ 1,349	\$ 1,408	\$ 1,683	\$ 1,700	\$ 2,350	Water & Sewer	\$ 2,350		
\$ 931	\$ 995	\$ 682	\$ 1,000	\$ 1,200	Telephone	\$ -		
\$ 2,119	\$ 971	\$ 2,537	\$ 2,500	\$ 2,500	Computer & Cable	\$ -		
\$ 680	\$ 487	\$ 454	\$ 1,050	\$ 1,050	Internet & Communications	\$ -		

FUND: GENERAL

DEPARTMENT: PRESCHOOL

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					MATERIAL & SERVICES			
					<u>Maintenance & Repairs</u>			
					Buildings			
					Equipment			
					Grounds			
					<u>Professional & Contract Services</u>			
				\$ 2,000	Program Contracts	\$ -		
\$ 1,922	\$ 2,017	\$ 2,156	\$ 2,500	\$ 2,900	Insurance	\$ 2,485		
					Equipment Maintenance Contracts			
\$ 870	\$ 952	\$ 1,176	\$ 1,500	\$ 1,000	Refunds	\$ -		
					<u>Rentals/Leases</u>			
					Equipment			
					Buildings & Structures			
					<u>Capital Outlay</u>			
					Equipment			
					Building & Structures			
\$ 12,110	\$ 10,414	\$ 12,733	\$ 16,200	\$ 23,550	TOTAL - MATERIAL & SUPPLIES	\$ 7,185	\$ -	\$ -
\$ 51,828	\$ 59,867	\$ 74,686	\$ 81,620	\$ 216,784	<u>GRAND TOTAL PRESCHOOL</u>	\$ 7,185	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: ACQ AND DVLPMNT

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					REPAIR AND REPLACEMENT			
\$ 1,608	\$ -	\$ 79,076	\$ -	\$ -	Administration Equipment	\$ -		
\$ -	\$ -	\$ -	\$ 50,000	\$ 25,000	Administration Building	\$ -		
\$ 113,837	\$ 149,353	\$ 319,590	\$ 147,900	\$ 207,806	Parks Equipment	\$ 180,000		
\$ -	\$ -	\$ -	\$ 400,000	\$ -	Parks Buildings/Parks/Trails	\$ 398,000		
\$ 31,429	\$ 5,074	\$ 23,944	\$ -	\$ -	Aquatic Equipment	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	Aquatic Building	\$ 145,000		
\$ 17,293	\$ 3,330	\$ 40,736	\$ -	\$ 25,000	Recreation Equipment	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	Recreation Buildings	\$ -		
\$ 25,493	\$ 384,072	\$ 171,359	\$ 396,657	\$ 293,340	Golf Course Equipment	\$ 219,359		
\$ -	\$ -	\$ -	\$ -	\$ 8,900	Golf Course Buildings	\$ 8,900		
					District Wide	\$ -		
			\$ -		Other Equipment	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	Other Building/Equipment	\$ -		
\$ 189,660	\$ 541,829	\$ 634,705	\$ 994,557	\$ 560,046	TOTAL REPAIR/REPLACEMENT	\$ 951,259	\$ -	
					NEW DEVELOPMENT AND ACQ			
				\$ 2,949,762	New Acreage Acquisition/Planning	\$ 25,000		
					New Equipment Acquisition	\$ -		
		\$ -	\$ 1,000,000		New Building/Park Acquisition	\$ 4,309,153		
	\$ 15,769				Planning	\$ 160,000		
\$ -	\$ 15,769	\$ -	\$ 1,000,000	\$ 2,949,762	TOTAL - DEVLMT AND ACQ	\$ 4,494,153	\$ -	\$ -
\$ 189,660	\$ 557,598	\$ 634,705	\$ 1,994,557	\$ 3,509,808	<u>GRAND TTL DEVLMT & ACQ</u>	\$ 5,445,412	\$ -	\$ -

FUND: GENERAL

Quilt Club								PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGETED			BUDGET	BUDGET	BUDGET	
2020-21	2021-22	2022-23	2023-24	2024-25	MATERIAL & SERVICES		2025-26	2025-26	2025-26	
\$ -	\$ 60	\$0	\$ 500	\$ 1,500	Repayment		\$ 1,500			
\$ -	\$ 60	\$ -	\$ 500	\$ 1,500	<u>GRAND TOTAL QUILT CLUB</u>		\$ 1,500	\$ -	\$ -	

FUND: GENERAL

TUALITIAN VALLEY FOOTBALL								PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGETED			BUDGET	BUDGET	BUDGET	
2020-21	2021-22	2022-23	2023-24	2024-25	MATERIAL & SERVICES		2025-26	2025-26	2025-26	
\$ -	\$ -	\$ -	\$ -	\$ 22,000	Repayment		\$ 22,000			
\$ -	\$ -	\$ -	\$ -	\$ 22,000	<u>GRAND TOTAL FOOTBALL</u>		\$ 22,000	\$ -	\$ -	

FUND: GENERAL

LACROSSE GROUP								PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGETED			BUDGET	BUDGET	BUDGET	
2020-21	2021-22	2022-23	2023-24	2024-25	MATERIAL & SERVICES		2025-26	2025-26	2025-26	
\$ -	\$ -	\$ -	\$ -	\$ 10,000	Repayment		\$ 10,000			
\$ -	\$ -	\$ -	\$ -	\$ 10,000	<u>GRAND TOTAL LACROSSE</u>		\$ 10,000	\$ -	\$ -	

FUND: GENERAL

THEATER GROUP								PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGETED			BUDGET	BUDGET	BUDGET	
2020-21	2021-22	2022-23	2023-24	2024-25	MATERIAL & SERVICES		2025-26	2025-26	2025-26	
\$ -	\$ -	\$ -	\$ -	\$ 10,000	Repayment		\$ 10,000			
\$ -	\$ -	\$ -	\$ -	\$ 10,000	<u>GRAND TOTAL THEATRE</u>		\$ 10,000	\$ -	\$ -	

FUND: GENERAL

BABE RUTH

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25	MATERIAL & SERVICES	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
\$ -	\$ -	\$ -	\$ -	\$ 8,000	Repayment	\$ 8,000		
\$ -	\$ -	\$ -	\$ -	\$ 8,000	<u>GRAND TOTAL BABE RUTH</u>	\$ 8,000	\$ -	\$ -

FUND: GENERAL

TIGER VOLLEY BALL

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25	MATERIAL & SERVICES	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
\$ -	\$ -	\$ -	\$ -	\$ -	Repayment	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	<u>GRAND TOTAL VOLLEY BALL</u>	\$ -	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: TRANSFERS

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					MATERIAL & SERVICES			
					Payment Pool Loan			
					Payment Senior Center			
\$ 660	\$ -	\$ -	\$ -	\$ -	Loan Porperty			
					Loan second nine			
					Payment Golf Course			
					Payment Loans (Aquatic/Fitness)			
					Short term Loans			
\$ 660	\$ -	\$ -	\$ -	\$ -	<u>GRAND TOTAL TRANSFERS</u>	\$ -	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: CONTINGENCY

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
					MATERIAL & SERVICES			
					Amount not transferred			
		\$ -	\$ -	\$ 1,444,149	Amount to be transferred	\$ 1,500,000		
\$ -	\$ -	\$ -	\$ -	\$ 1,444,149	<u>GRAND TOTAL CONTINGENCY</u>	\$ 1,500,000	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: ALL GENERAL FUNDS

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25	GENERAL FUND PERSONNEL SERVICE	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
\$ 2,749,485	\$ 2,912,830	\$ 3,858,766	\$ 4,648,087	\$ 5,614,120	TOTAL - ALL GENERAL FUNDS	\$ 5,688,684	\$ -	\$ -
52.21	81.26	83.98	84.36	90.89	<u>FTE TOTALS</u>	88.98	-	-
					MATERIAL & SERVICES			
\$ 2,446,791	\$ 2,849,221	\$ 3,488,919	\$ 3,772,224	\$ 4,288,909	TOTAL - ALL GENERAL FUNDS	\$ 4,238,426	\$ -	\$ -
					CAPITAL OUTLAY			
\$ 189,660	\$ 557,598	\$ 634,705	\$ 1,994,557	\$ 3,509,808	TOTAL - ALL GENERAL FUNDS	\$ 5,445,412	\$ -	\$ -
					TRANSFERS			
\$ 660	\$ -	\$ -	\$ -	\$ -	TOTAL - ALL GENERAL FUNDS	\$ -	\$ -	\$ -
					CONTINGENCY			
\$ -	\$ -	\$ -	\$ -	\$ 1,444,149	TOTAL - ALL GENERAL FUNDS	\$ 1,500,000	\$ -	\$ -
\$ 5,386,596	\$ 6,319,649	\$ 7,982,391	\$ 10,414,868	\$ 14,856,986	<u>GRAND TOTAL GENERAL FUND</u>	\$ 16,872,522	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: GENERAL FUNDS BASIC SERVICE BREAKOUT

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25		PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
\$ 1,420,250	\$ 1,457,959	\$ 1,101,077	\$ 2,397,820	\$ 2,735,974	BASIC SERVICE PERSONNEL SERVICE	\$ 2,831,686	\$ -	\$ -
21.61	35.78	29.03	34.51	36.81	TOTAL - ALL GENERAL FUNDS	34.92	-	-
					<u>FTE TOTALS</u>			
\$ 1,388,209	\$ 1,612,061	\$ 1,704,992	\$ 2,049,945	\$ 2,313,319	BASIC SERVICE MATERIAL & SERVICES	\$ 2,206,010	\$ -	\$ -
					TOTAL - ALL GENERAL FUNDS			
\$ 115,445	\$ 165,122	\$ 398,666	\$ 1,597,900	\$ 3,182,568	BASIC SERVICE CAPITAL OUTLAY	\$ 5,072,153	\$ -	\$ -
					TOTAL - ALL GENERAL FUNDS			
\$ 660	\$ -	\$ -	\$ -	\$ -	BASIC SERVICE TRANSFERS	\$ -	\$ -	\$ -
					TOTAL - ALL GENERAL FUNDS			
\$ -	\$ -	\$ -	\$ -	\$ 1,444,149	BASIC SERVICE CONTINGENCY	\$ 1,500,000	\$ -	\$ -
					TOTAL - ALL GENERAL FUNDS			
\$ 2,924,564	\$ 3,235,142	\$ 3,204,735	\$ 6,045,665	\$ 9,676,010	<u>BASIC SERVICE GRAND TOTAL GENERAL FUND</u>	\$ 11,609,849	\$ -	\$ -

FUND: GENERAL

DEPARTMENT: GENERAL FUNDS SPECIAL SERVICE BREAKOUT

ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25	SPECIAL SERVICE PERSONNEL SERVICE	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
\$ 1,329,235	\$ 1,454,871	\$ 1,995,958	\$ 2,250,267	\$ 2,878,146	TOTAL - ALL GENERAL FUNDS	\$ 2,856,998	\$ -	\$ -
30.6000	45.4800	38.0700	49.85	54.08	<u>FTE TOTALS</u>	54.06	-	-
					SPECIAL SERVICE MATERIAL & SERVICES			
\$ 1,058,582	\$ 1,237,160	\$ 1,596,779	\$ 1,722,279	\$ 1,975,590	TOTAL - ALL GENERAL FUNDS	\$ 2,032,416	\$ -	\$ -
					SPECIAL SERVICE CAPITAL OUTLAY			
\$ 74,215	\$ 392,476	\$ 236,039	\$ 396,657	\$ 327,240	TOTAL - ALL GENERAL FUNDS	\$ 373,259	\$ -	\$ -
					SPECIAL SERVICE TRANSFERS			
\$ -	\$ -	\$ -	\$ -	\$ -	TOTAL - ALL GENERAL FUNDS	\$ -	\$ -	\$ -
					SPECIAL SERVICE CONTINGENCY			
\$ -	\$ -	\$ -	\$ -	\$ -	TOTAL - ALL GENERAL FUNDS	\$ -	\$ -	\$ -
\$ 2,462,032	\$ 3,084,507	\$ 3,828,777	\$ 4,369,203	\$ 5,180,976	<u>SPECIAL SERVICE GRAND TOTAL GENERAL FUND</u>	\$ 5,262,673	\$ -	\$ -

TAX RATE HISTORY

	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ESTIMATED 2023-24
Assessed Value	\$ 3,381,807,410	\$ 3,589,894,257	\$ 3,770,180,227	\$ 3,930,825,584	\$ 4,059,899,479	\$ 4,467,030,214
Value % Increase	3.1%	6.2%	5.0%	4.3%	3.3%	10.0%
Tax Rate	0.9076	0.9076	0.9076	0.9076	0.9076	0.9076
Bond	0.404	0.3876	0.369	0.4033	0.3338	0.3186
Levy			0			
TTL TAX RATE	1.3116	1.2952	1.2766	1.3109	1.2414	1.2262
Offsets						
Bond Debt	\$ 1,276,757	\$ 1,298,662	\$ 1,313,975	\$ 1,335,975	\$ 1,355,222	\$ 1,371,725
Bond Tx Rec	\$ 1,323,918	\$ 1,379,210	\$ 1,374,501	\$ 1,538,336	\$ 1,598,695	\$ 1,371,725
Tax To Be Collected	\$ 3,069,328	\$ 3,258,188	\$ 1,375,985	\$ 3,567,617	\$ 3,675,326	\$ 3,585,025
Ttl Gen Fun Tx Rec	\$ 3,031,380	\$ 3,157,457	\$ 3,299,304	\$ 3,422,087	\$ 3,589,091	\$ 3,257,042
Ttl Taxes Received	\$ 4,355,298	\$ 4,536,667	\$ 4,673,805	\$ 4,960,423	\$ 5,187,786	\$ 3,478,533

TAX RATE HISTORY

	BUDGETED 2024-25	PROPOSED 2025-26
Assessed Value	\$ 4,304,495,785	\$ 4,433,630,659
Value % Increase	6.0%	3.0%
Tax Rate	0.9076	0.9076
Bond	0.3186	0.3186
Levy		
TTL TAX RATE	1.2262	1.2262
Offsets		
Bond Debt	\$ 1,395,476	\$ 1,410,975
Bond Tx Rec	\$ 1,395,476	\$ 1,410,975
Tax To Be Collected		\$ 3,987,780
Ttl Gen Fun Tx Rec	\$ 3,832,525	\$ 4,037,780
Ttl Taxes Received	\$ 5,228,001	\$ 5,448,755

TAX INFORMATION FOR CHEHALEM PARK AND RECREATION DISTRICT

YEAR	TAXES TO BE RECEIVED	ASSESSED VALUE	TAX RATE	INCREASE IN TAXES
2010	\$ 2,222,855	\$ 2,449,157,323	\$ 0.9076	\$ 104,051
2011	\$ 2,330,534	\$ 2,567,798,928	\$ 0.9076	\$ 107,679
2012	\$ 2,329,749	\$ 2,566,933,787	\$ 0.9076	\$ (785)
2013	\$ 2,401,360	\$ 2,645,834,952	\$ 0.9076	\$ 71,611
2014	\$ 2,468,720	\$ 2,720,052,754	\$ 0.9076	\$ 67,360
2015	\$ 2,601,524	\$ 2,866,377,271	\$ 0.9076	\$ 132,804
2016	\$ 3,960,726	\$ 2,987,874,460	\$ 1.3256	\$ 1,359,202
2017	\$ 4,187,350	\$ 3,153,599,588	\$ 1.3278	\$ 226,623
2018	\$ 4,333,034	\$ 3,280,613,131	\$ 1.3208	\$ 145,684
2019	\$ 4,346,103	\$ 3,381,807,410	\$ 1.3116	\$ 13,069
2020	\$ 4,668,921	\$ 3,589,894,257	\$ 1.2952	\$ 322,818
2021	\$ 4,827,487	\$ 3,770,180,227	\$ 1.2952	\$ 158,566
2022	\$ 5,152,181	\$ 3,930,825,584	\$ 1.3109	\$ 324,694
2023	\$ 5,036,251	\$ 4,059,899,479	\$ 1.2414	\$ (115,930)
2024	\$ 5,229,887	\$ 4,304,495,785	\$ 1.2264	\$ 193,637
2025	\$ 5,448,755	\$ 4,566,639,579	\$ 1.2262	\$ 218,868

PLEASE NOTE THE HIGHEST TAX RATE IS \$1.3278.

THIS TAX RATE WAS THE RESULTS OF BUILDING THE SECOND & CURRENT POOL.

THE HIGHEST TAX RATE IN BOLD. THE LOWEST TAX RATE IN BOLD

**CHEHALEM PARK AND RECREATION DISTRICT
CURRENT EMPLOYEE POSITIONS AND PAY PLAN**

Grade 1	(\$17.25 - \$26.76)	Maintenance Laborer I, Life Guards I, Receptionist/Clerks, Concessionaires I, Recreation Leaders I, Leaders I, Golf Assistant I
Grade 3	(\$19.02 - \$29.50)	Maintenance Laborers II, Life Guards II, Water Safety-Instructors, Lead Receptionist/Clerks, Concessionaires II, Leaders II, Golf Assistant II
Grade 5	(\$20.97 - \$32.53)	Maintenance Laborers III, Leaders III, Golf Assistant III, Specialist I
Grade 6	(\$22.02 - \$34.15)	Specialist II
Grade 7	(\$23.12 - \$35.86)	Specialist III
Grade 8	(\$24.27 - \$37.65)	Coordinator I
Grade 9	(\$25.49 - \$39.54)	Coordinator II
Grade 11	(\$28.10 - \$43.59)	Coordinator III
Grade 12	(\$29.50 - \$45.77)	Director I
Grade 15	(\$34.15 - \$52.98)	Director II
Grade 18	(\$39.54 - \$61.34)	Director III
Grade 20	(\$43.59 - \$67.62)	Supervisors
Grade 24	(\$52.98 - \$82.20)	Assistant Superintendent

EFFECTIVE 7/1/2025

EMPLOYEE GRADE AND STEP PLAN

		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
		A	B	C	D	E	F	G	L-1	L-2	L-3	
GRADE	1 HRLY	\$ 17.25	\$ 18.11	\$ 19.02	\$ 19.97	\$ 20.97	\$ 22.02	\$ 23.12	\$ 24.27	\$ 25.49	\$ 26.76	
	WKLY	\$ 690.00	\$ 724.50	\$ 760.73	\$ 798.76	\$ 838.70	\$ 880.63	\$ 924.67	\$ 970.90	\$ 1,019.44	\$ 1,070.42	
	MTLY	\$ 2,990.00	\$ 3,139.50	\$ 3,296.48	\$ 3,461.30	\$ 3,634.36	\$ 3,816.08	\$ 4,006.89	\$ 4,207.23	\$ 4,417.59	\$ 4,638.47	
	YRLY	\$ 35,880.00	\$ 37,674.00	\$ 39,557.70	\$ 41,535.59	\$ 43,612.36	\$ 45,792.98	\$ 48,082.63	\$ 50,486.76	\$ 53,011.10	\$ 55,661.66	
GRADE	2 HRLY	\$ 18.11	\$ 19.02	\$ 19.97	\$ 20.97	\$ 22.02	\$ 23.12	\$ 24.27	\$ 25.49	\$ 26.76	\$ 28.10	
	WKLY	\$ 760.73	\$ 760.73	\$ 798.76	\$ 838.70	\$ 880.63	\$ 924.67	\$ 970.90	\$ 1,019.44	\$ 1,070.42	\$ 1,123.94	
	MTLY	\$ 3,139.50	\$ 3,296.48	\$ 3,461.30	\$ 3,634.36	\$ 3,816.08	\$ 4,006.89	\$ 4,207.23	\$ 4,417.59	\$ 4,638.47	\$ 4,870.39	
	YRLY	\$ 37,674.00	\$ 39,557.70	\$ 41,535.59	\$ 43,612.36	\$ 45,792.98	\$ 48,082.63	\$ 50,486.76	\$ 53,011.10	\$ 55,661.66	\$ 58,444.74	
GRADE	3 HRLY	\$ 19.02	\$ 19.97	\$ 20.97	\$ 22.02	\$ 23.12	\$ 24.27	\$ 25.49	\$ 26.76	\$ 28.10	\$ 29.50	
	WKLY	\$ 760.73	\$ 798.76	\$ 838.70	\$ 880.63	\$ 924.67	\$ 970.90	\$ 1,019.44	\$ 1,070.42	\$ 1,123.94	\$ 1,180.13	
	MTLY	\$ 3,296.48	\$ 3,461.30	\$ 3,634.36	\$ 3,816.08	\$ 4,006.89	\$ 4,207.23	\$ 4,417.59	\$ 4,638.47	\$ 4,870.39	\$ 5,113.91	
	YRLY	\$ 39,557.70	\$ 41,535.59	\$ 43,612.36	\$ 45,792.98	\$ 48,082.63	\$ 50,486.76	\$ 53,011.10	\$ 55,661.66	\$ 58,444.74	\$ 61,366.98	
GRADE	4 HRLY	\$ 19.97	\$ 20.97	\$ 22.02	\$ 23.12	\$ 24.27	\$ 25.49	\$ 26.76	\$ 28.10	\$ 29.50	\$ 30.98	
	WKLY	\$ 798.76	\$ 838.70	\$ 880.63	\$ 924.67	\$ 970.90	\$ 1,019.44	\$ 1,070.42	\$ 1,123.94	\$ 1,180.13	\$ 1,239.14	
	MTLY	\$ 3,461.30	\$ 3,634.36	\$ 3,816.08	\$ 4,006.89	\$ 4,207.23	\$ 4,417.59	\$ 4,638.47	\$ 4,870.39	\$ 5,113.91	\$ 5,369.61	
	YRLY	\$ 41,535.59	\$ 43,612.36	\$ 45,792.98	\$ 48,082.63	\$ 50,486.76	\$ 53,011.10	\$ 55,661.66	\$ 58,444.74	\$ 61,366.98	\$ 64,435.32	
GRADE	5 HRLY	\$ 20.97	\$ 22.02	\$ 23.12	\$ 24.27	\$ 25.49	\$ 26.76	\$ 28.10	\$ 29.50	\$ 30.98	\$ 32.53	
	WKLY	\$ 838.70	\$ 880.63	\$ 924.67	\$ 970.90	\$ 1,019.44	\$ 1,070.42	\$ 1,123.94	\$ 1,180.13	\$ 1,239.14	\$ 1,301.10	
	MTLY	\$ 3,634.36	\$ 3,816.08	\$ 4,006.89	\$ 4,207.23	\$ 4,417.59	\$ 4,638.47	\$ 4,870.39	\$ 5,113.91	\$ 5,369.61	\$ 5,638.09	
	YRLY	\$ 43,612.36	\$ 45,792.98	\$ 48,082.63	\$ 50,486.76	\$ 53,011.10	\$ 55,661.66	\$ 58,444.74	\$ 61,366.98	\$ 64,435.32	\$ 67,657.09	
GRADE	6 HRLY	\$ 22.02	\$ 23.12	\$ 24.27	\$ 25.49	\$ 26.76	\$ 28.10	\$ 29.50	\$ 30.98	\$ 32.53	\$ 34.15	
	WKLY	\$ 880.63	\$ 924.67	\$ 970.90	\$ 1,019.44	\$ 1,070.42	\$ 1,123.94	\$ 1,180.13	\$ 1,239.14	\$ 1,301.10	\$ 1,366.15	
	MTLY	\$ 3,816.08	\$ 4,006.89	\$ 4,207.23	\$ 4,417.59	\$ 4,638.47	\$ 4,870.39	\$ 5,113.91	\$ 5,369.61	\$ 5,638.09	\$ 5,920.00	
	YRLY	\$ 45,792.98	\$ 48,082.63	\$ 50,486.76	\$ 53,011.10	\$ 55,661.66	\$ 58,444.74	\$ 61,366.98	\$ 64,435.32	\$ 67,657.09	\$ 71,039.95	
GRADE	7 HRLY	\$ 23.12	\$ 24.27	\$ 25.49	\$ 26.76	\$ 28.10	\$ 29.50	\$ 30.98	\$ 32.53	\$ 34.15	\$ 35.86	
	WKLY	\$ 924.67	\$ 970.90	\$ 1,019.44	\$ 1,070.42	\$ 1,123.94	\$ 1,180.13	\$ 1,239.14	\$ 1,301.10	\$ 1,366.15	\$ 1,434.46	
	MTLY	\$ 4,006.89	\$ 4,207.23	\$ 4,417.59	\$ 4,638.47	\$ 4,870.39	\$ 5,113.91	\$ 5,369.61	\$ 5,638.09	\$ 5,920.00	\$ 6,216.00	
	YRLY	\$ 48,082.63	\$ 50,486.76	\$ 53,011.10	\$ 55,661.66	\$ 58,444.74	\$ 61,366.98	\$ 64,435.32	\$ 67,657.09	\$ 71,039.95	\$ 74,591.94	
GRADE	8 HRLY	\$ 24.27	\$ 25.49	\$ 26.76	\$ 28.10	\$ 29.50	\$ 30.98	\$ 32.53	\$ 34.15	\$ 35.86	\$ 37.65	
	WKLY	\$ 970.90	\$ 1,019.44	\$ 1,070.42	\$ 1,123.94	\$ 1,180.13	\$ 1,239.14	\$ 1,301.10	\$ 1,366.15	\$ 1,434.46	\$ 1,506.18	
	MTLY	\$ 4,207.23	\$ 4,417.59	\$ 4,638.47	\$ 4,870.39	\$ 5,113.91	\$ 5,369.61	\$ 5,638.09	\$ 5,920.00	\$ 6,216.00	\$ 6,526.80	
	YRLY	\$ 50,486.76	\$ 53,011.10	\$ 55,661.66	\$ 58,444.74	\$ 61,366.98	\$ 64,435.32	\$ 67,657.09	\$ 71,039.95	\$ 74,591.94	\$ 78,321.54	

		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
GRADE	9 HRLY	\$ 25.49	\$ 26.76	\$ 28.10	\$ 29.50	\$ 30.98	\$ 32.53	\$ 34.15	\$ 35.86	\$ 37.65	\$ 39.54	\$ 41.51	\$ 43.59
	WKLY	\$ 1,019.44	\$ 1,070.42	\$ 1,123.94	\$ 1,180.13	\$ 1,239.14	\$ 1,301.10	\$ 1,366.15	\$ 1,434.46	\$ 1,506.18	\$ 1,581.49	\$ 1,660.57	\$ 1,743.60
	MTLY	\$ 4,417.59	\$ 4,638.47	\$ 4,870.39	\$ 5,113.91	\$ 5,369.61	\$ 5,638.09	\$ 5,920.00	\$ 6,216.00	\$ 6,526.80	\$ 6,853.13	\$ 7,195.79	\$ 7,555.58
	YRLY	\$ 53,011.10	\$ 55,661.66	\$ 58,444.74	\$ 61,366.98	\$ 64,435.32	\$ 67,657.09	\$ 71,039.95	\$ 74,591.94	\$ 78,321.54	\$ 82,237.62	\$ 86,349.50	\$ 90,666.97
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
GRADE	10 HRLY	\$ 26.76	\$ 28.10	\$ 29.50	\$ 30.98	\$ 32.53	\$ 34.15	\$ 35.86	\$ 37.65	\$ 39.54	\$ 41.51	\$ 43.59	\$ 45.77
	WKLY	\$ 1,070.42	\$ 1,123.94	\$ 1,180.13	\$ 1,239.14	\$ 1,301.10	\$ 1,366.15	\$ 1,434.46	\$ 1,506.18	\$ 1,581.49	\$ 1,660.57	\$ 1,743.60	\$ 1,830.78
	MTLY	\$ 4,638.47	\$ 4,870.39	\$ 5,113.91	\$ 5,369.61	\$ 5,638.09	\$ 5,920.00	\$ 6,216.00	\$ 6,526.80	\$ 6,853.13	\$ 7,195.79	\$ 7,555.58	\$ 7,933.36
	YRLY	\$ 55,661.66	\$ 58,444.74	\$ 61,366.98	\$ 64,435.32	\$ 67,657.09	\$ 71,039.95	\$ 74,591.94	\$ 78,321.54	\$ 82,237.62	\$ 86,349.50	\$ 90,666.97	\$ 95,200.32
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
GRADE	11 HRLY	\$ 28.10	\$ 29.50	\$ 30.98	\$ 32.53	\$ 34.15	\$ 35.86	\$ 37.65	\$ 39.54	\$ 41.51	\$ 43.59	\$ 45.77	\$ 48.06
	WKLY	\$ 1,123.94	\$ 1,180.13	\$ 1,239.14	\$ 1,301.10	\$ 1,366.15	\$ 1,434.46	\$ 1,506.18	\$ 1,581.49	\$ 1,660.57	\$ 1,743.60	\$ 1,830.78	\$ 1,922.31
	MTLY	\$ 4,870.39	\$ 5,113.91	\$ 5,369.61	\$ 5,638.09	\$ 5,920.00	\$ 6,216.00	\$ 6,526.80	\$ 6,853.13	\$ 7,195.79	\$ 7,555.58	\$ 7,933.36	\$ 8,330.03
	YRLY	\$ 58,444.74	\$ 61,366.98	\$ 64,435.32	\$ 67,657.09	\$ 71,039.95	\$ 74,591.94	\$ 78,321.54	\$ 82,237.62	\$ 86,349.50	\$ 90,666.97	\$ 95,200.32	\$ 99,960.34
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
GRADE	12 HRLY	\$ 29.50	\$ 30.98	\$ 32.53	\$ 34.15	\$ 35.86	\$ 37.65	\$ 39.54	\$ 41.51	\$ 43.59	\$ 45.77	\$ 48.06	\$ 50.46
	WKLY	\$ 1,180.13	\$ 1,239.14	\$ 1,301.10	\$ 1,366.15	\$ 1,434.46	\$ 1,506.18	\$ 1,581.49	\$ 1,660.57	\$ 1,743.60	\$ 1,830.78	\$ 1,922.31	\$ 2,018.43
	MTLY	\$ 5,113.91	\$ 5,369.61	\$ 5,638.09	\$ 5,920.00	\$ 6,216.00	\$ 6,526.80	\$ 6,853.13	\$ 7,195.79	\$ 7,555.58	\$ 7,933.36	\$ 8,330.03	\$ 8,746.53
	YRLY	\$ 61,366.98	\$ 64,435.32	\$ 67,657.09	\$ 71,039.95	\$ 74,591.94	\$ 78,321.54	\$ 82,237.62	\$ 86,349.50	\$ 90,666.97	\$ 95,200.32	\$ 99,960.34	\$ 104,958.35
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
GRADE	13 HRLY	\$ 30.98	\$ 32.53	\$ 34.15	\$ 35.86	\$ 37.65	\$ 39.54	\$ 41.51	\$ 43.59	\$ 45.77	\$ 48.06	\$ 50.46	\$ 52.98
	WKLY	\$ 1,239.14	\$ 1,301.10	\$ 1,366.15	\$ 1,434.46	\$ 1,506.18	\$ 1,581.49	\$ 1,660.57	\$ 1,743.60	\$ 1,830.78	\$ 1,922.31	\$ 2,018.43	\$ 2,119.35
	MTLY	\$ 5,369.61	\$ 5,638.09	\$ 5,920.00	\$ 6,216.00	\$ 6,526.80	\$ 6,853.13	\$ 7,195.79	\$ 7,555.58	\$ 7,933.36	\$ 8,330.03	\$ 8,746.53	\$ 9,183.86
	YRLY	\$ 64,435.32	\$ 67,657.09	\$ 71,039.95	\$ 74,591.94	\$ 78,321.54	\$ 82,237.62	\$ 86,349.50	\$ 90,666.97	\$ 95,200.32	\$ 99,960.34	\$ 104,958.35	\$ 110,206.27
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
GRADE	14 HRLY	\$ 32.53	\$ 34.15	\$ 35.86	\$ 37.65	\$ 39.54	\$ 41.51	\$ 43.59	\$ 45.77	\$ 48.06	\$ 50.46	\$ 52.98	\$ 55.63
	WKLY	\$ 1,301.10	\$ 1,366.15	\$ 1,434.46	\$ 1,506.18	\$ 1,581.49	\$ 1,660.57	\$ 1,743.60	\$ 1,830.78	\$ 1,922.31	\$ 2,018.43	\$ 2,119.35	\$ 2,225.32
	MTLY	\$ 5,638.09	\$ 5,920.00	\$ 6,216.00	\$ 6,526.80	\$ 6,853.13	\$ 7,195.79	\$ 7,555.58	\$ 7,933.36	\$ 8,330.03	\$ 8,746.53	\$ 9,183.86	\$ 9,643.05
	YRLY	\$ 67,657.09	\$ 71,039.95	\$ 74,591.94	\$ 78,321.54	\$ 82,237.62	\$ 86,349.50	\$ 90,666.97	\$ 95,200.32	\$ 99,960.34	\$ 104,958.35	\$ 110,206.27	\$ 115,716.59
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
GRADE	15 HRLY	\$ 34.15	\$ 35.86	\$ 37.65	\$ 39.54	\$ 41.51	\$ 43.59	\$ 45.77	\$ 48.06	\$ 50.46	\$ 52.98	\$ 55.63	\$ 58.44
	WKLY	\$ 1,366.15	\$ 1,434.46	\$ 1,506.18	\$ 1,581.49	\$ 1,660.57	\$ 1,743.60	\$ 1,830.78	\$ 1,922.31	\$ 2,018.43	\$ 2,119.35	\$ 2,225.32	\$ 2,331.39
	MTLY	\$ 5,920.00	\$ 6,216.00	\$ 6,526.80	\$ 6,853.13	\$ 7,195.79	\$ 7,555.58	\$ 7,933.36	\$ 8,330.03	\$ 8,746.53	\$ 9,183.86	\$ 9,643.05	\$ 10,113.24
	YRLY	\$ 71,039.95	\$ 74,591.94	\$ 78,321.54	\$ 82,237.62	\$ 86,349.50	\$ 90,666.97	\$ 95,200.32	\$ 99,960.34	\$ 104,958.35	\$ 110,206.27	\$ 115,716.59	\$ 121,488.96
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
GRADE	16 HRLY	\$ 35.86	\$ 37.65	\$ 39.54	\$ 41.51	\$ 43.59	\$ 45.77	\$ 48.06	\$ 50.46	\$ 52.98	\$ 55.63	\$ 58.44	\$ 61.37
	WKLY	\$ 1,434.46	\$ 1,506.18	\$ 1,581.49	\$ 1,660.57	\$ 1,743.60	\$ 1,830.78	\$ 1,922.31	\$ 2,018.43	\$ 2,119.35	\$ 2,225.32	\$ 2,331.39	\$ 2,437.46
	MTLY	\$ 6,216.00	\$ 6,526.80	\$ 6,853.13	\$ 7,195.79	\$ 7,555.58	\$ 7,933.36	\$ 8,330.03	\$ 8,746.53	\$ 9,183.86	\$ 9,643.05	\$ 10,113.24	\$ 10,603.43
	YRLY	\$ 74,591.94	\$ 78,321.54	\$ 82,237.62	\$ 86,349.50	\$ 90,666.97	\$ 95,200.32	\$ 99,960.34	\$ 104,958.35	\$ 110,206.27	\$ 115,716.59	\$ 121,488.96	\$ 127,520.35

		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
GRADE	17 HRLY	\$ 37.65	\$ 39.54	\$ 41.51	\$ 43.59	\$ 45.77	\$ 48.06	\$ 50.46	\$ 52.98	\$ 55.63	\$ 58.41	\$ 61.34
	WKLY	\$ 1,506.18	\$ 1,581.49	\$ 1,660.57	\$ 1,743.60	\$ 1,830.78	\$ 1,922.31	\$ 2,018.43	\$ 2,119.35	\$ 2,225.32	\$ 2,336.58	\$ 2,453.41
	MTLY	\$ 6,526.80	\$ 6,853.13	\$ 7,195.79	\$ 7,555.58	\$ 7,933.36	\$ 8,330.03	\$ 8,746.53	\$ 9,183.86	\$ 9,643.05	\$ 10,125.20	\$ 10,631.46
	YRLY	\$ 78,321.54	\$ 82,237.62	\$ 86,349.50	\$ 90,666.97	\$ 95,200.32	\$ 99,960.34	\$ 104,958.35	\$ 110,206.27	\$ 115,716.59	\$ 121,502.42	\$ 127,577.54
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
		A	B	C	D	E	F	G	L-1	L-2	L-3	
GRADE	18 HRLY	\$ 39.54	\$ 41.51	\$ 43.59	\$ 45.77	\$ 48.06	\$ 50.46	\$ 52.98	\$ 55.63	\$ 58.41	\$ 61.34	\$ 64.40
	WKLY	\$ 1,581.49	\$ 1,660.57	\$ 1,743.60	\$ 1,830.78	\$ 1,922.31	\$ 2,018.43	\$ 2,119.35	\$ 2,225.32	\$ 2,336.58	\$ 2,453.41	\$ 2,576.08
	MTLY	\$ 6,853.13	\$ 7,195.79	\$ 7,555.58	\$ 7,933.36	\$ 8,330.03	\$ 8,746.53	\$ 9,183.86	\$ 9,643.05	\$ 10,125.20	\$ 10,631.46	\$ 11,163.03
	YRLY	\$ 82,237.62	\$ 86,349.50	\$ 90,666.97	\$ 95,200.32	\$ 99,960.34	\$ 104,958.35	\$ 110,206.27	\$ 115,716.59	\$ 121,502.42	\$ 127,577.54	\$ 133,956.41
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
		A	B	C	D	E	F	G	L-1	L-2	L-3	
GRADE	19 HRLY	\$ 41.51	\$ 43.59	\$ 45.77	\$ 48.06	\$ 50.46	\$ 52.98	\$ 55.63	\$ 58.41	\$ 61.34	\$ 64.40	\$ 67.62
	WKLY	\$ 1,660.57	\$ 1,743.60	\$ 1,830.78	\$ 1,922.31	\$ 2,018.43	\$ 2,119.35	\$ 2,225.32	\$ 2,336.58	\$ 2,453.41	\$ 2,576.08	\$ 2,704.89
	MTLY	\$ 7,195.79	\$ 7,555.58	\$ 7,933.36	\$ 8,330.03	\$ 8,746.53	\$ 9,183.86	\$ 9,643.05	\$ 10,125.20	\$ 10,631.46	\$ 11,163.03	\$ 11,721.19
	YRLY	\$ 86,349.50	\$ 90,666.97	\$ 95,200.32	\$ 99,960.34	\$ 104,958.35	\$ 110,206.27	\$ 115,716.59	\$ 121,502.42	\$ 127,577.54	\$ 133,956.41	\$ 140,654.23
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
		A	B	C	D	E	F	G	L-1	L-2	L-3	
GRADE	20 HRLY	\$ 43.59	\$ 45.77	\$ 48.06	\$ 50.46	\$ 52.98	\$ 55.63	\$ 58.41	\$ 61.34	\$ 64.40	\$ 67.62	\$ 71.00
	WKLY	\$ 1,743.60	\$ 1,830.78	\$ 1,922.31	\$ 2,018.43	\$ 2,119.35	\$ 2,225.32	\$ 2,336.58	\$ 2,453.41	\$ 2,576.08	\$ 2,704.89	\$ 2,840.13
	MTLY	\$ 7,555.58	\$ 7,933.36	\$ 8,330.03	\$ 8,746.53	\$ 9,183.86	\$ 9,643.05	\$ 10,125.20	\$ 10,631.46	\$ 11,163.03	\$ 11,721.19	\$ 12,307.25
	YRLY	\$ 90,666.97	\$ 95,200.32	\$ 99,960.34	\$ 104,958.35	\$ 110,206.27	\$ 115,716.59	\$ 121,502.42	\$ 127,577.54	\$ 133,956.41	\$ 140,654.23	\$ 147,686.95
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
		A	B	C	D	E	F	G	L-1	L-2	L-3	
GRADE	21 HRLY	\$ 45.77	\$ 48.06	\$ 50.46	\$ 52.98	\$ 55.63	\$ 58.41	\$ 61.34	\$ 64.40	\$ 67.62	\$ 71.00	\$ 74.55
	WKLY	\$ 1,830.78	\$ 1,922.31	\$ 2,018.43	\$ 2,119.35	\$ 2,225.32	\$ 2,336.58	\$ 2,453.41	\$ 2,576.08	\$ 2,704.89	\$ 2,840.13	\$ 2,982.14
	MTLY	\$ 7,933.36	\$ 8,330.03	\$ 8,746.53	\$ 9,183.86	\$ 9,643.05	\$ 10,125.20	\$ 10,631.46	\$ 11,163.03	\$ 11,721.19	\$ 12,307.25	\$ 12,922.61
	YRLY	\$ 95,200.32	\$ 99,960.34	\$ 104,958.35	\$ 110,206.27	\$ 115,716.59	\$ 121,502.42	\$ 127,577.54	\$ 133,956.41	\$ 140,654.23	\$ 147,686.95	\$ 155,071.29
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
		A	B	C	D	E	F	G	L-1	L-2	L-3	
GRADE	22 HRLY	\$ 48.06	\$ 50.46	\$ 52.98	\$ 55.63	\$ 58.41	\$ 61.34	\$ 64.40	\$ 67.62	\$ 71.00	\$ 74.55	\$ 78.28
	WKLY	\$ 1,922.31	\$ 2,018.43	\$ 2,119.35	\$ 2,225.32	\$ 2,336.58	\$ 2,453.41	\$ 2,576.08	\$ 2,704.89	\$ 2,840.13	\$ 2,982.14	\$ 3,131.25
	MTLY	\$ 8,330.03	\$ 8,746.53	\$ 9,183.86	\$ 9,643.05	\$ 10,125.20	\$ 10,631.46	\$ 11,163.03	\$ 11,721.19	\$ 12,307.25	\$ 12,922.61	\$ 13,568.74
	YRLY	\$ 99,960.34	\$ 104,958.35	\$ 110,206.27	\$ 115,716.59	\$ 121,502.42	\$ 127,577.54	\$ 133,956.41	\$ 140,654.23	\$ 147,686.95	\$ 155,071.29	\$ 162,824.86
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
		A	B	C	D	E	F	G	L-1	L-2	L-3	
GRADE	23 HRLY	\$ 50.46	\$ 52.98	\$ 55.63	\$ 58.41	\$ 61.34	\$ 64.40	\$ 67.62	\$ 71.00	\$ 74.55	\$ 78.28	\$ 82.20
	WKLY	\$ 2,018.43	\$ 2,119.35	\$ 2,225.32	\$ 2,336.58	\$ 2,453.41	\$ 2,576.08	\$ 2,704.89	\$ 2,840.13	\$ 2,982.14	\$ 3,131.25	\$ 3,287.81
	MTLY	\$ 8,746.53	\$ 9,183.86	\$ 9,643.05	\$ 10,125.20	\$ 10,631.46	\$ 11,163.03	\$ 11,721.19	\$ 12,307.25	\$ 12,922.61	\$ 13,568.74	\$ 14,247.17
	YRLY	\$ 104,958.35	\$ 110,206.27	\$ 115,716.59	\$ 121,502.42	\$ 127,577.54	\$ 133,956.41	\$ 140,654.23	\$ 147,686.95	\$ 155,071.29	\$ 162,824.86	\$ 170,966.10
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
		A	B	C	D	E	F	G	L-1	L-2	L-3	
GRADE	24 HRLY	\$ 52.98	\$ 55.63	\$ 58.41	\$ 61.34	\$ 64.40	\$ 67.62	\$ 71.00	\$ 74.55	\$ 78.28	\$ 82.20	\$ 86.31
	WKLY	\$ 2,119.35	\$ 2,225.32	\$ 2,336.58	\$ 2,453.41	\$ 2,576.08	\$ 2,704.89	\$ 2,840.13	\$ 2,982.14	\$ 3,131.25	\$ 3,287.81	\$ 3,452.20
	MTLY	\$ 9,183.86	\$ 9,643.05	\$ 10,125.20	\$ 10,631.46	\$ 11,163.03	\$ 11,721.19	\$ 12,307.25	\$ 12,922.61	\$ 13,568.74	\$ 14,247.17	\$ 14,959.53
	YRLY	\$ 110,206.27	\$ 115,716.59	\$ 121,502.42	\$ 127,577.54	\$ 133,956.41	\$ 140,654.23	\$ 147,686.95	\$ 155,071.29	\$ 162,824.86	\$ 170,966.10	\$ 179,514.40
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
		A	B	C	D	E	F	G	L-1	L-2	L-3	
GRADE	25 HRLY	\$ 55.63	\$ 58.41	\$ 61.34	\$ 64.40	\$ 67.62	\$ 71.00	\$ 74.55	\$ 78.28	\$ 82.20	\$ 86.31	\$ 90.42
	WKLY	\$ 2,225.32	\$ 2,336.58	\$ 2,453.41	\$ 2,576.08	\$ 2,704.89	\$ 2,840.13	\$ 2,982.14	\$ 3,131.25	\$ 3,287.81	\$ 3,452.20	\$ 3,627.69
	MTLY	\$ 9,643.05	\$ 10,125.20	\$ 10,631.46	\$ 11,163.03	\$ 11,721.19	\$ 12,307.25	\$ 12,922.61	\$ 13,568.74	\$ 14,247.17	\$ 14,959.53	\$ 15,711.94
	YRLY	\$ 115,716.59	\$ 121,502.42	\$ 127,577.54	\$ 133,956.41	\$ 140,654.23	\$ 147,686.95	\$ 155,071.29	\$ 162,824.86	\$ 170,966.10	\$ 179,514.40	\$ 188,489.81

			STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY
GRADE	26 HRLY	\$	A	B	C	D	E	F	G	L-1	L-2	L-3		
		\$	58.41	\$ 61.34	\$ 64.40	\$ 67.62	\$ 71.00	\$ 74.55	\$ 78.28	\$ 82.20	\$ 86.31	\$ 90.62		
	WKLY	\$	2,336.58	\$ 2,453.41	\$ 2,576.08	\$ 2,704.89	\$ 2,840.13	\$ 2,982.14	\$ 3,131.25	\$ 3,287.81	\$ 3,452.20	\$ 3,624.81		
	MTLY	\$	10,125.20	\$ 10,631.46	\$ 11,163.03	\$ 11,721.19	\$ 12,307.25	\$ 12,922.61	\$ 13,568.74	\$ 14,247.17	\$ 14,959.53	\$ 15,707.51		
	YRLY	\$	121,502.42	\$ 127,577.54	\$ 133,956.41	\$ 140,654.23	\$ 147,686.95	\$ 155,071.29	\$ 162,824.86	\$ 170,966.10	\$ 179,514.40	\$ 188,490.13		
			STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY	
GRADE	27 HRLY	\$	A	B	C	D	E	F	G	L-1	L-2	L-3		
		\$	61.34	\$ 64.40	\$ 67.62	\$ 71.00	\$ 74.55	\$ 78.28	\$ 82.20	\$ 86.31	\$ 90.62	\$ 95.15		
	WKLY	\$	2,453.41	\$ 2,576.08	\$ 2,704.89	\$ 2,840.13	\$ 2,982.14	\$ 3,131.25	\$ 3,287.81	\$ 3,452.20	\$ 3,624.81	\$ 3,806.05		
	MTLY	\$	10,631.46	\$ 11,163.03	\$ 11,721.19	\$ 12,307.25	\$ 12,922.61	\$ 13,568.74	\$ 14,247.17	\$ 14,959.53	\$ 15,707.51	\$ 16,492.89		
	YRLY	\$	127,577.54	\$ 133,956.41	\$ 140,654.23	\$ 147,686.95	\$ 155,071.29	\$ 162,824.86	\$ 170,966.10	\$ 179,514.40	\$ 188,490.13	\$ 197,914.63		
			STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY	
GRADE	28 HRLY	\$	A	B	C	D	E	F	G	L-1	L-2	L-3		
		\$	64.40	\$ 67.62	\$ 71.00	\$ 74.55	\$ 78.28	\$ 82.20	\$ 86.31	\$ 90.62	\$ 95.15	\$ 99.91		
	WKLY	\$	2,576.08	\$ 2,704.89	\$ 2,840.13	\$ 2,982.14	\$ 3,131.25	\$ 3,287.81	\$ 3,452.20	\$ 3,624.81	\$ 3,806.05	\$ 3,996.35		
	MTLY	\$	11,163.03	\$ 11,721.19	\$ 12,307.25	\$ 12,922.61	\$ 13,568.74	\$ 14,247.17	\$ 14,959.53	\$ 15,707.51	\$ 16,492.89	\$ 17,317.53		
	YRLY	\$	133,956.41	\$ 140,654.23	\$ 147,686.95	\$ 155,071.29	\$ 162,824.86	\$ 170,966.10	\$ 179,514.40	\$ 188,490.13	\$ 197,914.63	\$ 207,810.36		
			STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY	
GRADE	29 HRLY	\$	A	B	C	D	E	F	G	L-1	L-2	L-3		
		\$	67.62	\$ 71.00	\$ 74.55	\$ 78.28	\$ 82.20	\$ 86.31	\$ 90.62	\$ 95.15	\$ 99.91	\$ 104.90		
	WKLY	\$	2,704.89	\$ 2,840.13	\$ 2,982.14	\$ 3,131.25	\$ 3,287.81	\$ 3,452.20	\$ 3,624.81	\$ 3,806.05	\$ 3,996.35	\$ 4,196.17		
	MTLY	\$	11,721.19	\$ 12,307.25	\$ 12,922.61	\$ 13,568.74	\$ 14,247.17	\$ 14,959.53	\$ 15,707.51	\$ 16,492.89	\$ 17,317.53	\$ 18,183.41		
	YRLY	\$	140,654.23	\$ 147,686.95	\$ 155,071.29	\$ 162,824.86	\$ 170,966.10	\$ 179,514.40	\$ 188,490.13	\$ 197,914.63	\$ 207,810.36	\$ 218,200.88		
			STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY	
GRADE	30 HRLY	\$	A	B	C	D	E	F	G	L-1	L-2	L-3		
		\$	71.00	\$ 74.55	\$ 78.28	\$ 82.20	\$ 86.31	\$ 90.62	\$ 95.15	\$ 99.91	\$ 104.90	\$ 110.15		
	WKLY	\$	2,840.13	\$ 2,982.14	\$ 3,131.25	\$ 3,287.81	\$ 3,452.20	\$ 3,624.81	\$ 3,806.05	\$ 3,996.35	\$ 4,196.17	\$ 4,405.98		
	MTLY	\$	12,307.25	\$ 12,922.61	\$ 13,568.74	\$ 14,247.17	\$ 14,959.53	\$ 15,707.51	\$ 16,492.89	\$ 17,317.53	\$ 18,183.41	\$ 19,092.58		
	YRLY	\$	147,686.95	\$ 155,071.29	\$ 162,824.86	\$ 170,966.10	\$ 179,514.40	\$ 188,490.13	\$ 197,914.63	\$ 207,810.36	\$ 218,200.88	\$ 229,110.93		
			STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY	
GRADE	31 HRLY	\$	A	B	C	D	E	F	G	L-1	L-2	L-3		
		\$	74.55	\$ 78.28	\$ 82.20	\$ 86.31	\$ 90.62	\$ 95.15	\$ 99.91	\$ 104.90	\$ 110.15	\$ 115.66		
	WKLY	\$	2,982.14	\$ 3,131.25	\$ 3,287.81	\$ 3,452.20	\$ 3,624.81	\$ 3,806.05	\$ 3,996.35	\$ 4,196.17	\$ 4,405.98	\$ 4,626.28		
	MTLY	\$	12,922.61	\$ 13,568.74	\$ 14,247.17	\$ 14,959.53	\$ 15,707.51	\$ 16,492.89	\$ 17,317.53	\$ 18,183.41	\$ 19,092.58	\$ 20,047.21		
	YRLY	\$	155,071.29	\$ 162,824.86	\$ 170,966.10	\$ 179,514.40	\$ 188,490.13	\$ 197,914.63	\$ 207,810.36	\$ 218,200.88	\$ 229,110.93	\$ 240,566.47		
			STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	LONGEVITY	LONGEVITY	LONGEVITY	
GRADE	32 HRLY	\$	A	B	C	D	E	F	G	L-1	L-2	L-3		
		\$	78.28	\$ 82.20	\$ 86.31	\$ 90.62	\$ 95.15	\$ 99.91	\$ 104.90	\$ 110.15	\$ 115.66	\$ 121.44		
	WKLY	\$	3,131.25	\$ 3,287.81	\$ 3,452.20	\$ 3,624.81	\$ 3,806.05	\$ 3,996.35	\$ 4,196.17	\$ 4,405.98	\$ 4,626.28	\$ 4,857.59		
	MTLY	\$	13,568.74	\$ 14,247.17	\$ 14,959.53	\$ 15,707.51	\$ 16,492.89	\$ 17,317.53	\$ 18,183.41	\$ 19,092.58	\$ 20,047.21	\$ 21,049.57		
	YRLY	\$	162,824.86	\$ 170,966.10	\$ 179,514.40	\$ 188,490.13	\$ 197,914.63	\$ 207,810.36	\$ 218,200.88	\$ 229,110.93	\$ 240,566.47	\$ 252,594.79		

2025-26 Full Time Personnel Schedule Worksheet

YEAR HIRED	PRESENT CLASS TITLE	7/1/2024 PAY GRADE & STEP	BUDGETED SALARY @ 7/1/2024	PRESENT SALARY @ 6/30/2025	DATE PLACED IN STEP	DATE OF NEXT REVIEW	SALARY @ NEXT REVIEW	COST OF MERIT INCREASE	2025-26 MERIT COST	2025-26 BUDGETED SALARY
1985	SUPERINTENDENT	N/A	\$121,503	\$181,921	25-Jul	26-Jul	\$152,252	\$ 7,251	\$ 23,498	\$145,001
2004	ASSISTANT SUPERINTENDENT	24 - C	\$121,503	\$121,504	25-Jul	27-Jan	\$133,957	\$ 6,379	\$ 6,075	\$127,578
2010	PUBLIC INFORMATION DIRECTOR II	15 - D	\$78,322	\$78,316	25-Jul	27-Jan	\$86,350	\$ 4,112	\$ 3,916	\$82,238
1998	ADMINISTRATIVE COORDINATOR III	11 - C	\$ -	\$ -	24-Jul	25-Jul	\$ -	\$ -	\$ -	\$0
2017	EVENT/MARKETING SPECIALIST I	5 - D	\$50,487	\$50,489	24-Jul	26-Jan	\$55,662	\$ 2,650	\$ 2,525	\$53,012
2005	ADMINISTRATION SPECIALIST II	6 - C	\$50,497	\$50,489	24-Jul	25-Jul	\$55,662	\$ 2,650	\$ 2,515	\$53,012
2005	ADMINISTRATION SPECIALIST I	3 - E	\$48,793	\$48,092	24-Jul	26-Jul	\$53,012	\$ 2,525	\$ 1,694	\$50,487
2016	IT SYSTEM TECHNICIAN I	1 - D	\$45,793	\$48,092	23-Jul	25-Jan	\$53,012	\$ 2,525	\$ 4,694	\$50,487
2022	LEAD RECEPTIONIST/CLERK	3 - A	\$41,536	\$39,562	24-Jul	25-Jul	\$43,613	\$ 2,077	\$ -	\$41,536
	GRAND TOTALS ADMINISTRATION		\$558,434	\$618,465			\$633,520	\$30,169	\$44,917	\$603,351
2012	BASIC SERVICE SUPERVISOR	20 - C	\$99,961	\$99,969	24-Jul	25-Jul	\$110,207	\$ 5,248	\$ 4,998	\$104,959
2024	GOLF/PARK MECHANIC DIRECTOR III	16 - A	\$67,758	\$71,032	24-Jul	25-Jul	\$78,322	\$ 3,730	\$ 6,834	\$74,592
1987	PARKS COORDINATOR II	9 - F	\$64,436	\$67,665	23-Jul	25-Jul	\$74,592	\$ 3,552	\$ 6,604	\$71,040
1999	BUILDING COORDINATOR I	9 - F	\$64,436	\$67,665	23-Jul	25-Jul	\$74,592	\$ 3,552	\$ 6,604	\$71,040
2015	PARK/TRAIL SPECIALIST III	7 - G	\$64,436	\$64,439	23-Jul	25-Jul	\$71,040	\$ 3,382	\$ 3,222	\$67,658
2024	GOLF MAINT COORDINATOR III	12 - C	\$59,907	\$64,435	23-Jul	25-Jan	\$71,040	\$ 3,382	\$ 7,751	\$67,658
2022	GOLF/PARK MAINT SPECIALIST III	7 - D	\$58,445	\$61,367	23-Jul	25-Jan	\$67,658	\$ 3,222	\$ 5,991	\$64,436
2023	GOLF/PARK MAINT SPECIALIST III	7 - D	\$58,445	\$61,367	24-Jul	26-Jul	\$67,658	\$ 3,222	\$ 5,991	\$64,436
2022	PARK/AQUATIC SPECIALIST I	5 - B	\$45,793	\$45,802	24-Jul	25-Jul	\$50,487	\$ 2,404	\$ 2,290	\$48,083
2023	PARK TECHNICIAN BUILDING II	3 - D	\$45,793	\$45,802	24-Jul	26-Jul	\$50,487	\$ 2,404	\$ 2,290	\$48,083
2011	PARK TECHNICIAN GROUNDS II	3 - D	\$44,704	\$43,618	23-Jul	25-Jan	\$48,083	\$ 2,290	\$ 1,089	\$45,793
2025	PARK TECHNICIAN GROUNDS I	5 - A	-	-	-	-	-	-	-	\$43,612
2024	PARK/GOLF/HORT SPECIALIST I	5 - A	\$43,613	\$45,802	23-Jul	24-Jul	\$50,487	\$ 2,404	\$ 4,470	\$48,083
2024	PARK TECHNICIAN GROUNDS II	3 - D	\$45,793	\$45,802	23-Jul	24-Jul	\$50,487	\$ 2,404	\$ 2,290	\$48,083
2024	PARK/GOLF TECHNICIAN GROUNDS II	3 - B	\$41,536	\$43,618	24-Jul	25-Jul	\$48,083	\$ 2,290	\$ 4,257	\$45,793
	GRAND TOTALS BASIC SERVICES		\$805,056	\$828,383			\$913,223	\$43,486	\$64,681	\$913,349
2014	SPECIAL SERVICE SUPERVISOR	20 - C	\$99,961	\$99,969	24-Jul	25-Jul	\$110,207	\$ 5,248	\$ 4,998	\$104,959
2017	GOLF OPERATION DIRECTOR III	16 - D	\$86,350	\$86,350	24-Jul	25-Jul	\$95,201	\$ 4,534	\$ 4,317	\$90,667
2016	SPORTS COORDINATOR III	8 - C	\$55,662	\$55,662	24-Jul	25-Jul	\$61,367	\$ 2,922	\$ 2,783	\$58,445
2007	RECREATION COORDINATOR II	9 - E	\$64,436	\$64,436	23-Jul	25-Jul	\$71,040	\$ 3,382	\$ 3,222	\$67,658
2015	AQUATIC COORDINATOR II	9 - D	\$61,267	\$61,387	24-Jul	25-Jan	\$67,658	\$ 3,222	\$ 3,169	\$64,436
2015	GOLF OPERATION SPECIALIST I	5 - D	\$50,487	\$50,487	24-Jul	25-Jan	\$55,662	\$ 2,650	\$ 2,525	\$53,012
2015	AQUATIC SPECIALIST I	5 - D	\$50,487	\$50,487	23-Jul	25-Jan	\$55,662	\$ 2,650	\$ 2,525	\$53,012
2021	SENIOR CENTER TECHNICIAN II	3 - D	\$45,793	\$45,794	24-Jul	25-Jan	\$50,487	\$ 2,404	\$ 2,290	\$48,083
2013	CARE/EVENT COORDINATOR	8 - A	\$50,487	\$50,487	25-Jul	24-Jul	\$55,662	\$ 2,650	\$ 2,525	\$53,012
2000	CARE/EVENT/REC SPECIALIST I	5 - C	\$48,083	\$48,090	25-Jul	24-Jul	\$53,012	\$ 2,525	\$ 2,404	\$50,487
2022	SPORTS TECHNICIAN I	1 - D	\$41,536	\$41,538	24-Jul	25-Jan	\$45,793	\$ 2,180	\$ 2,077	\$43,613
	GRAND TOTALS SPECIAL SERVICES		\$654,549	\$654,687			\$721,751	\$34,367	\$32,835	\$687,384

GRAND TOTAL ALL SERVICES \$2,018,039 \$2,101,535 \$2,268,494 \$2,204,084

The above are the full-time personnel. There are 35 full-time people. The average yearly salary is \$62,974 per person.

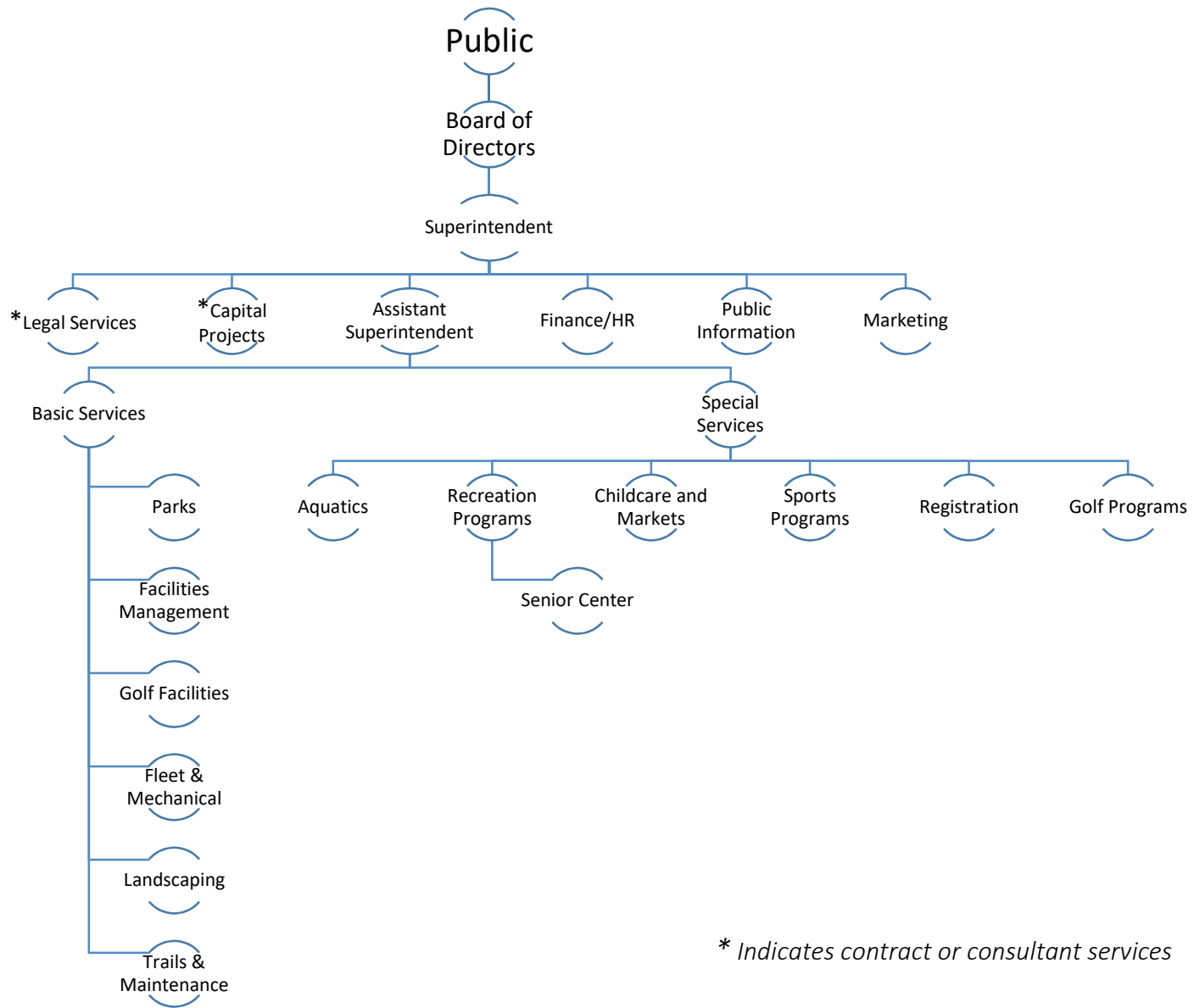
COMPARISON		
	<u>NRPA</u>	<u>CPRD</u>
SUPERINTENDENT	\$123,000	\$145,001
SUPERVISORS	\$85,000 - \$90,000	\$90,666 - \$140,653
DIRECTORS	\$60,347 - \$70,000	\$61,367 - \$127,577
COORDINATORS	\$58,000	\$50,486 - \$90,666

YEAR 2020/21, 2021-22 WE BUDGETED FOR 25 FULLTIME EMPLOYEES.
 YEAR 2022/23: BUDGETED FOR 26 FULLTIME EMPLOYEES. THERE IS AN INCREASE IN BUDGET FOR FULLTIME 13.4%,
 YEAR 2023/24: BUDGETED FOR 31 FULLTIME EMPLOYEES. THERE IS AN INCREASE IN BUDGET FOR FULLTIME 13.4%,
 YEAR 2024/25: BUDGETED FOR 33 FULLTIME EMPLOYEES. THERE IS AN INCREASE IN BUDGET FOR FULLTIME 7.1%.

2025-26 Part Time Personnel Schedule Worksheet

DATE HIRED	PRESENT CLASS TITLE	6/30/2024 PAY GRADE & STEP	BUDGETED SALARY @ 7/1/2024	PRESENT SALARY @ 6/30/2025	DATE PLACED IN STEP	DATE OF NEXT REVIEW	SALARY @ NEXT REVIEW	COST OF MERIT INCREASE	2024-25 MERIT COST	2025-26 BUDGETED SALARY
	RECEPTIONIST/SECTARY (ADMIN)	1 - A	\$ 159,219	\$ 159,219	07-24	07-25			\$ (24,219)	\$ 135,000
	PARK LABORERS	1 - A	\$ 288,237	\$ 186,447	07-24	07-25			\$ (67,467)	\$ 118,980
	WATER GUARDS & INSTRUCTORS	1 - A	\$ 415,035	\$ 442,033	07-24	07-25			\$ (31,072)	\$ 410,961
	FITNESS LEADERS & CHILD CARE	1 - A	\$ 107,656	\$ 119,729	07-24	07-25			\$ 5,107	\$ 124,836
	HEAD GUARD	1 - A	\$ -	\$ 21,136	07-24	07-25			\$ 38,141	\$ 59,277
	ACQUATIC LDERS (4)	1 - A	\$ -	\$ 5,443	07-24	07-25			\$ 2,175	\$ 7,618
	FACILITY LEADER (AS)	1 - A	\$ 1,725	\$ 1,725	07-24	07-25			\$ -	\$ 1,725
	FACILITY LEADER (YS)	1 - A	\$ 60,375	\$ 60,375	07-24	07-25			\$ -	\$ 60,375
	REC INSTRUCTORS	1 - A	\$ 38,677	\$ 38,677	07-24	07-25			\$ 42,251	\$ 80,928
	AFTER SCHOOL LEADERS	1 - A	\$ 350,175	\$ 479,577	07-24	07-25			\$ 5,235	\$ 484,812
	MEAL SITE HELPER	1 - A	\$ 7,244	\$ 7,244	07-24	07-25			\$ (344)	\$ 6,900
	COMMUNITY SCHOOL INSTR.	1 - A	\$ 26,420	\$ 26,420	07-24	07-25			\$ (7,038)	\$ 19,382
	GOLF MAINT LABORERS	1 - A	\$ 160,080	\$ 160,080	07-24	07-25			\$ -	\$ 160,080
	GOLF MAINT OVERTIME			\$ 42,500						\$ 42,500
	GOLF CLUB ATTENDANTS	1 - A	\$ 260,125	\$ 260,125	07-24	07-25			\$ -	\$ 260,125
	CONCESSION ATTD	1 - A	\$ 27,854	\$ 27,854	07-24	07-25			\$ -	\$ 27,854
	PRE SCHOOL	1 - A	\$ 13,695	\$ 110,285	07-24	07-25			\$ (110,285)	\$ -
	GRAND TOTALS		\$ 1,916,517	\$ 2,148,869			\$ -	\$ -	\$ (147,516)	\$ 2,001,353

ORGANIZATIONAL STRUCTURE



2025-26 Full Time Personnel Schedule Worksheet

YEAR HIRED	PRESENT CLASS TITLE	7/1/2024 PAY GRADE & STEP	BUDGETED SALARY @ 7/1/2024	PRESENT SALARY @ 6/30/2025	DATE PLACED IN STEP	DATE OF NEXT REVIEW	SALARY @ NEXT REVIEW	COST OF MERIT INCREASE	2025-26 MERIT COST	2025-26 BUDGETED SALARY
1985	SUPERINTENDENT	N/A	\$121,503	\$181,921	25-Jul	26-Jul	\$152,252	\$ 7,251	\$ 23,498	\$145,001
2004	ASSISTANT SUPERINTENDENT	24 - C	\$121,503	\$121,504	25-Jul	27-Jan	\$133,957	\$ 6,379	\$ 6,075	\$127,578
2010	PUBLIC INFORMATION DIRECTOR II	15 - D	\$78,322	\$78,316	25-Jul	27-Jan	\$86,350	\$ 4,112	\$ 3,916	\$82,238
1998	ADMINISTRATIVE COORDINATOR III	11 - C	\$ -	\$ -	24-Jul	25-Jul	\$ -	\$ -	\$ -	\$0
2017	EVENT/MARKETING SPECIALIST I	5 - D	\$50,487	\$50,489	24-Jul	26-Jan	\$55,662	\$ 2,650	\$ 2,525	\$53,012
2005	ADMINISTRATION SPECIALIST II	6 - C	\$50,497	\$50,489	24-Jul	25-Jul	\$55,662	\$ 2,650	\$ 2,515	\$53,012
2005	ADMINISTRATION SPECIALIST I	3 - E	\$48,793	\$48,092	24-Jul	26-Jul	\$53,012	\$ 2,525	\$ 1,694	\$50,487
2016	IT SYSTEM TECHNICIAN I	1 - D	\$45,793	\$48,092	23-Jul	25-Jan	\$53,012	\$ 2,525	\$ 4,694	\$50,487
2022	LEAD RECEPTIONIST/CLERK	3 - A	\$41,536	\$39,562	24-Jul	25-Jul	\$43,613	\$ 2,077	\$ -	\$41,536
	GRAND TOTALS ADMINISTRATION		\$558,434	\$618,465			\$633,520	\$30,169	\$44,917	\$603,351
2012	BASIC SERVICE SUPERVISOR	20 - C	\$99,961	\$99,969	24-Jul	25-Jul	\$110,207	\$ 5,248	\$ 4,998	\$104,959
2024	GOLF/PARK MECHANIC DIRECTOR III	16 - A	\$67,758	\$71,032	24-Jul	25-Jul	\$78,322	\$ 3,730	\$ 6,834	\$74,592
1987	PARKS COORDINATOR II	9 - F	\$64,436	\$67,665	23-Jul	25-Jul	\$74,592	\$ 3,552	\$ 6,604	\$71,040
1999	BUILDING COORDINATOR I	9 - F	\$64,436	\$67,665	23-Jul	25-Jul	\$74,592	\$ 3,552	\$ 6,604	\$71,040
2015	PARK/TRAIL SPECIALIST III	7 - G	\$64,436	\$64,439	23-Jul	25-Jul	\$71,040	\$ 3,382	\$ 3,222	\$67,658
2024	GOLF MAINT COORDINATOR III	12 - C	\$59,907	\$64,435	23-Jul	25-Jan	\$71,040	\$ 3,382	\$ 7,751	\$67,658
2022	GOLF/PARK MAINT SPECIALIST III	7 - D	\$58,445	\$61,367	23-Jul	25-Jan	\$67,658	\$ 3,222	\$ 5,991	\$64,436
2023	GOLF/PARK MAINT SPECIALIST III	7 - D	\$58,445	\$61,367	24-Jul	26-Jul	\$67,658	\$ 3,222	\$ 5,991	\$64,436
2022	PARK/AQUATIC SPECIALIST I	5 - B	\$45,793	\$45,802	24-Jul	25-Jul	\$50,487	\$ 2,404	\$ 2,290	\$48,083
2023	PARK TECHNICIAN BUILDING II	3 - D	\$45,793	\$45,802	24-Jul	26-Jul	\$50,487	\$ 2,404	\$ 2,290	\$48,083
2011	PARK TECHNICIAN GROUNDS II	3 - D	\$44,704	\$43,618	23-Jul	25-Jan	\$48,083	\$ 2,290	\$ 1,089	\$45,793
2025	PARK TECHNICIAN GROUNDS I	5 - A	-	-	-	-	-	-	-	\$43,612
2024	PARK/GOLF/HORT SPECIALIST I	5 - A	\$43,613	\$45,802	23-Jul	24-Jul	\$50,487	\$ 2,404	\$ 4,470	\$48,083
2024	PARK TECHNICIAN GROUNDS II	3 - D	\$45,793	\$45,802	23-Jul	24-Jul	\$50,487	\$ 2,404	\$ 2,290	\$48,083
2024	PARK/GOLF TECHNICIAN GROUNDS II	3 - B	\$41,536	\$43,618	24-Jul	25-Jul	\$48,083	\$ 2,290	\$ 4,257	\$45,793
	GRAND TOTALS BASIC SERVICES		\$805,056	\$828,383			\$913,223	\$43,486	\$64,681	\$913,349
2014	SPECIAL SERVICE SUPERVISOR	20 - C	\$99,961	\$99,969	24-Jul	25-Jul	\$110,207	\$ 5,248	\$ 4,998	\$104,959
2017	GOLF OPERATION DIRECTOR III	16 - D	\$86,350	\$86,350	24-Jul	25-Jul	\$95,201	\$ 4,534	\$ 4,317	\$90,667
2016	SPORTS COORDINATOR III	8 - C	\$55,662	\$55,662	24-Jul	25-Jul	\$61,367	\$ 2,922	\$ 2,783	\$58,445
2007	RECREATION COORDINATOR II	9 - E	\$64,436	\$64,436	23-Jul	25-Jul	\$71,040	\$ 3,382	\$ 3,222	\$67,658
2015	AQUATIC COORDINATOR II	9 - D	\$61,267	\$61,387	24-Jul	25-Jan	\$67,658	\$ 3,222	\$ 3,169	\$64,436
2015	GOLF OPERATION SPECIALIST I	5 - D	\$50,487	\$50,487	24-Jul	25-Jan	\$55,662	\$ 2,650	\$ 2,525	\$53,012
2015	AQUATIC SPECIALIST I	5 - D	\$50,487	\$50,487	23-Jul	25-Jan	\$55,662	\$ 2,650	\$ 2,525	\$53,012
2021	SENIOR CENTER TECHNICIAN II	3 - D	\$45,793	\$45,794	24-Jul	25-Jan	\$50,487	\$ 2,404	\$ 2,290	\$48,083
2013	CARE/EVENT COORDINATOR	8 - A	\$50,487	\$50,487	25-Jul	24-Jul	\$55,662	\$ 2,650	\$ 2,525	\$53,012
2000	CARE/EVENT/REC SPECIALIST I	5 - C	\$48,083	\$48,090	25-Jul	24-Jul	\$53,012	\$ 2,525	\$ 2,404	\$50,487
2022	SPORTS TECHNICIAN I	1 - D	\$41,536	\$41,538	24-Jul	25-Jan	\$45,793	\$ 2,180	\$ 2,077	\$43,613
	GRAND TOTALS SPECIAL SERVICES		\$654,549	\$654,687			\$721,751	\$34,367	\$32,835	\$687,384

GRAND TOTAL ALL SERVICES \$2,018,039 \$2,101,535 \$2,268,494 \$2,204,084

The above are the full-time personnel. There are 35 full-time people. The average yearly salary is \$62,974 per person.

COMPARISON		
	<u>NRPA</u>	<u>CPRD</u>
SUPERINTENDENT	\$123,000	\$145,001
SUPERVISORS	\$85,000 - \$90,000	\$90,666 - \$140,653
DIRECTORS	\$60,347 - \$70,000	\$61,367 - \$127,577
COORDINATORS	\$58,000	\$50,486 - \$90,666

YEAR 2020/21, 2021-22 WE BUDGETED FOR 25 FULLTIME EMPLOYEES.
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2025-26 Part Time Personnel Schedule Worksheet

DATE HIRED	PRESENT CLASS TITLE	6/30/2024 PAY GRADE & STEP	BUDGETED SALARY @ 7/1/2024	PRESENT SALARY @ 6/30/2025	DATE PLACED IN STEP	DATE OF NEXT REVIEW	SALARY @ NEXT REVIEW	COST OF MERIT INCREASE	2024-25 MERIT COST	2025-26 BUDGETED SALARY
	RECEPTIONIST/SECTARY (ADMIN)	1 - A	\$ 159,219	\$ 159,219	07-24	07-25			\$ (24,219)	\$ 135,000
	PARK LABORERS	1 - A	\$ 288,237	\$ 186,447	07-24	07-25			\$ (67,467)	\$ 118,980
	WATER GUARDS & INSTRUCTORS	1 - A	\$ 415,035	\$ 442,033	07-24	07-25			\$ (31,072)	\$ 410,961
	FITNESS LEADERS & CHILD CARE	1 - A	\$ 107,656	\$ 119,729	07-24	07-25			\$ 5,107	\$ 124,836
	HEAD GUARD	1 - A	\$ -	\$ 21,136	07-24	07-25			\$ 38,141	\$ 59,277
	ACQUATIC LDERS (4)	1 - A	\$ -	\$ 5,443	07-24	07-25			\$ 2,175	\$ 7,618
	FACILITY LEADER (AS)	1 - A	\$ 1,725	\$ 1,725	07-24	07-25			\$ -	\$ 1,725
	FACILITY LEADER (YS)	1 - A	\$ 60,375	\$ 60,375	07-24	07-25			\$ -	\$ 60,375
	REC INSTRUCTORS	1 - A	\$ 38,677	\$ 38,677	07-24	07-25			\$ 42,251	\$ 80,928
	AFTER SCHOOL LEADERS	1 - A	\$ 350,175	\$ 479,577	07-24	07-25			\$ 5,235	\$ 484,812
	MEAL SITE HELPER	1 - A	\$ 7,244	\$ 7,244	07-24	07-25			\$ (344)	\$ 6,900
	COMMUNITY SCHOOL INSTR.	1 - A	\$ 26,420	\$ 26,420	07-24	07-25			\$ (7,038)	\$ 19,382
	GOLF MAINT LABORERS	1 - A	\$ 160,080	\$ 160,080	07-24	07-25			\$ -	\$ 160,080
	GOLF MAINT OVERTIME			\$ 42,500						\$ 42,500
	GOLF CLUB ATTENDANTS	1 - A	\$ 260,125	\$ 260,125	07-24	07-25			\$ -	\$ 260,125
	CONCESSION ATTD	1 - A	\$ 27,854	\$ 27,854	07-24	07-25			\$ -	\$ 27,854
	PRE SCHOOL	1 - A	\$ 13,695	\$ 110,285	07-24	07-25			\$ (110,285)	\$ -
	GRAND TOTALS		\$ 1,916,517	\$ 2,148,869			\$ -	\$ -	\$ (147,516)	\$ 2,001,353

2025-26 PROPOSED FULL TIME SALARIES AND BENEFITS FOR BASIC SERVICE

TITLES	SALARY	FICA	UNEMPLONT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Superintendent	\$ 145,001	\$ 11,093	\$ 5,800	\$ 11,745	\$ 23,621	\$ 290	\$ 52,548	\$ 197,549
Assistant Superintendent	\$ 127,578	\$ 9,760	\$ 5,103	\$ 10,334	\$ 34,646	\$ 255	\$ 60,098	\$ 187,676
Public Information Director	\$ 82,238	\$ 6,291	\$ 3,290	\$ 6,661	\$ 25,246	\$ 164	\$ 41,652	\$ 123,890
Administrative Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Event/Marketing Specialist	\$ 53,012	\$ 4,055	\$ 2,120	\$ 4,294	\$ 11,965	\$ 106	\$ 22,541	\$ 75,553
Administrative Specialist II	\$ 53,012	\$ 4,055	\$ 2,120	\$ 4,294	\$ 12,052	\$ 53	\$ 22,575	\$ 75,587
Administrative Specialist I	\$ 50,487	\$ 3,862	\$ 2,019	\$ 4,089	\$ 12,075	\$ 50	\$ 22,097	\$ 72,584
Lead Receptionist/Clerk	\$ 41,536	\$ 3,178	\$ 1,661	\$ 3,364	\$ 12,053	\$ 42	\$ 20,298	\$ 61,834
IT System Specialist	\$ 50,487	\$ 3,862	\$ 2,019	\$ 4,089	\$ 12,380	\$ 1,383	\$ 23,735	\$ 74,222
Administrative Total	\$ 552,864	\$ 42,294	\$ 22,115	\$ 44,782	\$ 131,658	\$ 961	\$ 241,809	\$ 794,673

TITLES	SALARY	FICA	UNEMPLONT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Basic Service Supervisor	\$ 94,463	\$ 7,226	\$ 3,779	\$ 7,652	\$ 31,193	\$ 2,588	\$ 52,438	\$ 146,901
Parks Coordinator II	\$ 71,040	\$ 5,435	\$ 2,842	\$ 5,754	\$ 12,075	\$ 1,946	\$ 28,052	\$ 99,092
Building Coordinator I	\$ 71,040	\$ 5,435	\$ 2,842	\$ 5,754	\$ 34,371	\$ 1,946	\$ 50,348	\$ 121,388
Parks/Trails Specialist III	\$ 67,658	\$ 5,176	\$ 2,706	\$ 5,480	\$ 12,063	\$ 1,854	\$ 27,279	\$ 94,937
Golf/Pk Mechanic Director	\$ 14,919	\$ 1,141	\$ 597	\$ 1,208	\$ 2,524	\$ 409	\$ 5,879	\$ 20,798
Park/Aquatic Specialist I	\$ 48,083	\$ 3,678	\$ 1,923	\$ 3,895	\$ 12,053	\$ 1,317	\$ 22,867	\$ 70,950
Park/Golf/Hort Specialist I	\$ 43,275	\$ 3,311	\$ 1,731	\$ 3,505	\$ 10,857	\$ 1,186	\$ 20,590	\$ 63,865
Park Technician Grounds	\$ 45,793	\$ 3,503	\$ 1,832	\$ 3,709	\$ 12,052	\$ 1,255	\$ 22,351	\$ 68,144
Park Technician Grounds I	\$ 43,612	\$ 3,336	\$ 1,744	\$ 3,533	\$ 11,478	\$ 1,195	\$ 21,287	\$ 64,899
Park Technician Buildings	\$ 48,083	\$ 3,678	\$ 1,923	\$ 3,895	\$ 25,246	\$ 1,317	\$ 36,060	\$ 84,143
Park Technician Grounds	\$ 38,467	\$ 2,943	\$ 1,539	\$ 3,116	\$ 12,052	\$ 1,054	\$ 20,703	\$ 59,170
Park/Golf Technician Grounds	\$ 36,635	\$ 2,803	\$ 1,465	\$ 2,967	\$ 27,707	\$ 1,004	\$ 35,946	\$ 72,581
Park Totals	\$ 623,068	\$ 47,665	\$ 24,923	\$ 50,469	\$ 203,671	\$ 17,072	\$ 343,799	\$ 966,868

TITLES	SALARY	FICA	UNEMPLONT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Basic Service Supervisor	\$ 10,496	\$ 803	\$ 420	\$ 850	\$ 3,466	\$ 288	\$ 5,827	\$ 16,323
Golf Course Maint Cordinator	\$ 67,658	\$ 5,176	\$ 2,706	\$ 5,480	\$ 34,624	\$ 1,854	\$ 49,840	\$ 117,498
Golf/Park Maint Sepcialist III	\$ 64,436	\$ 4,929	\$ 2,577	\$ 5,219	\$ 14,350	\$ 1,766	\$ 28,842	\$ 93,278
Golf/Park Maint Sepcialist III	\$ 64,436	\$ 4,929	\$ 2,577	\$ 5,219	\$ 12,073	\$ 1,766	\$ 26,565	\$ 91,001
Golf/Pk Machanic Director	\$ 59,674	\$ 4,565	\$ 2,387	\$ 4,834	\$ 22,713	\$ 1,635	\$ 36,134	\$ 95,808
Park/Golf/Hort Specialist I	\$ 9,617	\$ 736	\$ 385	\$ 779	\$ 1,207	\$ 264	\$ 3,370	\$ 12,987
Park/Golf Technician Grounds	\$ 9,159	\$ 701	\$ 366	\$ 742	\$ 6,927	\$ 251	\$ 8,987	\$ 18,146
Golf Maintenance Total	\$ 285,476	\$ 21,839	\$ 11,419	\$ 23,124	\$ 95,360	\$ 7,822	\$ 159,564	\$ 445,040
<u>FULL TIME BASIC SERVICE</u>	\$ 1,461,408	\$ 111,798	\$ 58,456	\$ 118,374	\$ 430,689	\$ 25,855	\$ 745,172	\$ 2,206,580

2025-26 PROPOSED FULL TIME SALARIES AND BENEFITS FOR SPECIAL SERVICES

TITLES	SALARY	FICA	UNEMPLONT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Special Service Supervisor	\$ 26,240	\$ 2,007	\$ 1,050	\$ 2,125	\$ 5,125	\$ 719	\$ 11,026	\$ 37,266
Aquatic Coordinator	\$ 64,436	\$ 4,929	\$ 2,577	\$ 5,219	\$ 21,997	\$ 1,766	\$ 36,489	\$ 100,925
Aquatic Specialist	\$ 53,012	\$ 4,055	\$ 2,120	\$ 4,294	\$ 34,695	\$ 1,453	\$ 46,617	\$ 99,629
Aquatic Totals	\$ 143,688	\$ 10,992	\$ 5,748	\$ 11,639	\$ 61,817	\$ 3,937	\$ 94,132	\$ 237,820

TITLES	SALARY	FICA	UNEMPLONT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Special Service Supervisor	\$ 5,248	\$ 401	\$ 210	\$ 425	\$ 1,106	\$ 144	\$ 2,286	\$ 7,534
Adult Sports Coordinator	\$ 8,767	\$ 671	\$ 351	\$ 710	\$ 4,770	\$ 240	\$ 6,742	\$ 15,509
Adult Sports Totals	\$ 14,015	\$ 1,072	\$ 561	\$ 1,135	\$ 5,876	\$ 384	\$ 9,028	\$ 23,043

TITLES	SALARY	FICA	UNEMPLONT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Special Service Supervisor	\$ 20,992	\$ 1,606	\$ 840	\$ 1,700	\$ 4,420	\$ 575	\$ 9,141	\$ 30,133
Youth Sports Coordinator	\$ 49,679	\$ 3,800	\$ 1,987	\$ 4,024	\$ 27,029	\$ 1,361	\$ 38,202	\$ 87,881
Sports Technician	\$ 43,613	\$ 3,336	\$ 1,745	\$ 3,533	\$ 12,182	\$ 1,195	\$ 21,991	\$ 65,604
Youth Sports Totals	\$ 114,284	\$ 8,743	\$ 4,571	\$ 9,257	\$ 43,631	\$ 3,131	\$ 69,333	\$ 183,617

TITLES	SALARY	FICA	UNEMPLONT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Special Service Supervisor	\$ 10,496	\$ 803	\$ 420	\$ 850	\$ 2,211	\$ 288	\$ 4,572	\$ 15,068
Recreation Coordinator	\$ 47,361	\$ 3,623	\$ 1,894	\$ 3,836	\$ 15,924	\$ 1,298	\$ 26,575	\$ 73,936
Recreation Totals	\$ 57,857	\$ 4,426	\$ 2,314	\$ 4,686	\$ 18,135	\$ 1,585	\$ 31,147	\$ 89,004

TITLES	SALARY	FICA	UNEMPLONT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Special Service Supervisor	\$ 10,496	\$ 803	\$ 420	\$ 850	\$ 2,211	\$ 288	\$ 4,572	\$ 15,068
Care/Event Coordinator	\$ 53,012	\$ 4,055	\$ 2,120	\$ 4,294	\$ 25,294	\$ 440	\$ 36,204	\$ 89,216
Preschl/Event/Rec Specialist	\$ 50,487	\$ 3,862	\$ 2,019	\$ 4,089	\$ 12,107	\$ 419	\$ 22,497	\$ 72,984
Playground/Centers Ttls	\$ 113,995	\$ 8,721	\$ 4,560	\$ 9,234	\$ 39,612	\$ 1,147	\$ 63,273	\$ 177,268

2025-26 PROPOSED FULL TIME SALARIES AND BENEFITS

TITLES	SALARY	FICA	UNEMPLONT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Special Service Supervisor	\$ 5,248	\$ 401	\$ 210	\$ 425	\$ 1,106	\$ 144	\$ 2,286	\$ 7,534
Recreation Coordinator	\$ 13,532	\$ 1,035	\$ 541	\$ 1,096	\$ 6,370	\$ 371	\$ 9,413	\$ 22,945
Senior Center Technician	\$ 48,083	\$ 3,678	\$ 1,923	\$ 3,895	\$ 34,629	\$ 447	\$ 44,573	\$ 92,656
Senior Center Totals	\$ 66,863	\$ 5,115	\$ 2,675	\$ 5,416	\$ 42,105	\$ 962	\$ 56,272	\$ 123,135

TITLES	SALARY	FICA	UNEMPLONT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Special Service Supervisor	\$ 12,595	\$ 964	\$ 504	\$ 1,020	\$ 2,653	\$ 345	\$ 5,486	\$ 18,081
Recreation Coordinator	\$ 6,766	\$ 518	\$ 271	\$ 548	\$ 3,185	\$ 185	\$ 4,707	\$ 11,473
Community School Totals	\$ 19,361	\$ 1,481	\$ 774	\$ 1,568	\$ 5,838	\$ 530	\$ 10,192	\$ 29,553

TITLES	SALARY	FICA	UNEMPLONT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Special Service Supervisor	\$ 13,645	\$ 1,044	\$ 546	\$ 1,105	\$ 2,874	\$ 374	\$ 5,943	\$ 19,588
Golf Operation Director	\$ 90,667	\$ 6,936	\$ 3,627	\$ 7,344	\$ 34,624	\$ 1,034	\$ 53,564	\$ 144,231
Golf Operation Specialist	\$ 53,012	\$ 4,055	\$ 2,120	\$ 4,294	\$ 12,092	\$ 604	\$ 23,166	\$ 76,178
Golf Operation Total	\$ 157,324	\$ 12,035	\$ 6,293	\$ 12,743	\$ 49,590	\$ 2,012	\$ 82,673	\$ 239,997

TITLES	SALARY	FICA	UNEMPLONT & OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Preschool Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FULL TIME SPECIAL SERVICE **\$ 687,387** **\$ 52,585** **\$ 27,495** **\$ 55,678** **\$ 266,604** **\$ 13,688** **\$ 416,051** **\$ 1,103,438**

FULL TIME GRAND TOTALS **\$ 2,148,795** **\$ 164,383** **\$ 85,952** **\$ 174,052** **\$ 697,293** **\$ 39,543** **\$ 1,161,223** **\$ 3,310,019**

Note: Salaries are 65 percent and fringe benefits are 35 percent of personnel costs for full time employees.

2025-26 PROPOSED PART TIME SALARIES AND BENEFITS

BASIC SERVICE

TITLES	SALARY	FICA	UNEMPLOMT		HEALTH		SAIF	FRINGE	GRAND
			OTHERS	RETIREMENT	INSURANCE	BENEFITS			
CLERICAL & INTERN	\$ 8,970	\$ 686	\$ 359				\$ 9	\$ 1,054	\$ 10,024
REGISTRATION CLERKS	\$ 125,580	\$ 9,607	\$ 5,023				\$ 126	\$ 14,756	\$ 140,336
Administration Totals	\$ 134,550	\$ 10,293	\$ 5,382	\$ -	\$ -	\$ -	\$ 135	\$ 15,810	\$ 150,360

TITLES	SALARY	FICA	UNEMPLOMT		HEALTH		SAIF	FRINGE	GRAND
			OTHERS	RETIREMENT	INSURANCE	BENEFITS			
Park Laborers	\$ 118,980	\$ 9,102	\$ 4,759	\$ -	\$ -	\$ -	\$ 3,260	\$ 17,121	\$ 136,101
Park Totals	\$ 118,980	\$ 9,102	\$ 4,759	\$ -	\$ -	\$ -	\$ 3,260	\$ 17,121	\$ 136,101

TITLES	SALARY	FICA	UNEMPLOMT		HEALTH		SAIF	FRINGE	GRAND
			OTHERS	RETIREMENT	INSURANCE	BENEFITS			
Golf Course Laborers	\$ 200,080	\$ 15,306	\$ 8,003				\$ 5,482	\$ 28,792	\$ 228,872
OVERTIME	\$ 42,500	\$ 3,251	\$ 1,700	\$ 3,443			\$ 1,165	\$ 9,558	\$ 52,058
Golf Maintenance Total	\$ 242,580	\$ 18,557	\$ 9,703	\$ 3,443	\$ -	\$ -	\$ 6,647	\$ 38,350	\$ 280,930
<u>PART TIME BASIC SERVICE</u>	\$ 496,110	\$ 37,952	\$ 19,844	\$ 3,443	\$ -	\$ -	\$ 10,041	\$ 71,281	\$ 567,390

Note: Salaries are 87 percent and fringe benefits are 13 percent of Basic Service's part time personnel costs for part time employees.

**2025-26 PROPOSED PART TIME SALARIES AND BENEFITS
SPECIAL SERVICES**

TITLES	SALARY	FICA	UNEMPLONT		HEALTH		SAIF	FRINGE	GRAND
			OTHERS	RETIREMENT	INSURANCE	BENEFITS			
Lead Guard	\$ 59,277	\$ 4,535	\$ 2,371				\$ 1,624	\$ 8,530	\$ 67,807
Guard	\$ 307,208	\$ 23,501	\$ 12,288				\$ 8,417	\$ 44,207	\$ 351,415
Instructors	\$ 103,753	\$ 7,937	\$ 4,150				\$ 2,843	\$ 14,930	\$ 118,683
Coaches	\$ 7,618	\$ 583	\$ 305				\$ 209	\$ 1,096	\$ 8,714
Group Fitness Instructors	\$ 37,016	\$ 2,832	\$ 1,481				\$ 1,014	\$ 5,327	\$ 42,343
Personal Trainer	\$ 7,695	\$ 589	\$ 308				\$ 211	\$ 1,107	\$ 8,802
Fitness Cntr(Mointer/Cleaner)	\$ 35,056	\$ 2,682	\$ 1,402				\$ 961	\$ 5,045	\$ 40,101
Child Minder	\$ 45,069	\$ 3,448	\$ 1,803				\$ 1,235	\$ 6,485	\$ 51,554
Aquatic Totals	\$ 602,692	\$ 46,106	\$ 24,108	\$ -	\$ -	\$ -	\$ 16,514	\$ 86,727	\$ 689,419

TITLES	SALARY	FICA	UNEMPLONT		HEALTH		SAIF	FRINGE	GRAND
			OTHERS	RETIREMENT	INSURANCE	BENEFITS			
Facility Supervisors	\$ 1,725	\$ 132	\$ 69				\$ 47	\$ 248	\$ 1,973
Adult Sports Totals	\$ 1,725	\$ 132	\$ 69	\$ -	\$ -	\$ -	\$ 47	\$ 248	\$ 1,973

TITLES	SALARY	FICA	UNEMPLONT		HEALTH		SAIF	FRINGE	GRAND
			OTHERS	RETIREMENT	INSURANCE	BENEFITS			
Facility Instructors	\$ 60,375	\$ 4,619	\$ 2,415				\$ 1,654	\$ 8,688	\$ 69,063
Sports Leader	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -
Youth Sports Totals	\$ 60,375	\$ 4,619	\$ 2,415	\$ -	\$ -	\$ -	\$ 1,654	\$ 8,688	\$ 69,063

TITLES	SALARY	FICA	UNEMPLONT		HEALTH		SAIF	FRINGE	GRAND
			OTHERS	RETIREMENT	INSURANCE	BENEFITS			
Recreation Instructors	\$ 80,928	\$ 6,191	\$ 3,237				\$ 2,217	\$ 11,646	\$ 92,574
Recreation Totals	\$ 80,928	\$ 6,191	\$ 3,237	\$ -	\$ -	\$ -	\$ 2,217	\$ 11,646	\$ 92,574

TITLES	SALARY	FICA	UNEMPLONT		HEALTH		SAIF	FRINGE	GRAND
			OTHERS	RETIREMENT	INSURANCE	BENEFITS			
Summer Camp Site Leaders	\$ 102,282	\$ 7,825	\$ 4,091				\$ 849	\$ 12,765	\$ 115,047
School Care/Camp Leaders	\$ 382,530	\$ 29,264	\$ 15,301				\$ 3,175	\$ 47,740	\$ 430,270
Pre K Site Leaders	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -
Playground/Centers Totals	\$ 484,812	\$ 37,088	\$ 19,392	\$ -	\$ -	\$ -	\$ 4,024	\$ 60,505	\$ 545,317

**2025-26 PROPOSED PART TIME SALARIES AND BENEFITS
SPECIAL SERVICES**

TITLES	SALARY	FICA	UNEMPLTMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Building Leader	\$ 6,900	\$ 528	\$ 276			\$ 64	\$ 868	\$ 7,768
Senior Center Totals	\$ 6,900	\$ 528	\$ 276	\$ -	\$ -	\$ 64	\$ 868	\$ 7,768

TITLES	SALARY	FICA	UNEMPLTMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Clerical	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
Instructors	\$ 19,382	\$ 1,483	\$ 775			\$ 531	\$ 2,789	\$ 22,171
Community School Totals	\$ 19,382	\$ 1,483	\$ 775	\$ -	\$ -	\$ 531	\$ 2,789	\$ 22,171

TITLES	SALARY	FICA	UNEMPLTMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Golf Clerks	\$ 138,000	\$ 10,557	\$ 5,520			\$ 1,573	\$ 17,650	\$ 155,650
Marshals	\$ 5,175	\$ 396	\$ 207			\$ 59	\$ 662	\$ 5,837
Cart/Range Attendant	\$ 53,475	\$ 4,091	\$ 2,139			\$ 610	\$ 6,839	\$ 60,314
Golf	\$ 8,625	\$ 660	\$ 345			\$ 98	\$ 1,103	\$ 9,728
Snack Bar Clerk	\$ 25,875	\$ 1,979	\$ 1,035			\$ 295	\$ 3,309	\$ 29,184
Beverage Cart Clerk	\$ 17,250	\$ 1,320	\$ 690			\$ 197	\$ 2,206	\$ 19,456
Catering Staff	\$ 1,725	\$ 132	\$ 69			\$ 20	\$ 221	\$ 1,946
Lessons	\$ 10,000	\$ 765	\$ 400			\$ 114	\$ 1,279	\$ 11,279
Golf Operation Totals	\$ 260,125	\$ 19,900	\$ 10,405	\$ -	\$ -	\$ 2,965	\$ 33,270	\$ 293,395

TITLES	SALARY	FICA	UNEMPLTMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Concession Attendants	\$ 27,854	\$ 2,131	\$ 1,114			\$ 763	\$ 4,008	\$ 31,862
Concession Totals	\$ 27,854	\$ 2,131	\$ 1,114	\$ -	\$ -	\$ 763	\$ 4,008	\$ 31,862

TITLES	SALARY	FICA	UNEMPLTMT OTHERS	RETIREMENT	HEALTH INSURANCE	SAIF	FRINGE BENEFITS	GRAND TOTALS
Preschool Leader	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
Pre K Leaders	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
Preschool Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PART TIME SPECIAL SERVICE \$ 1,544,793 \$ 118,177 \$ 61,792 \$ - \$ - \$ 28,781 \$ 208,749 \$ 1,753,542

Note: Salaries are 88 percent and fringe benefits are 12 percent of Special Service's personnel costs for part time employees.

PART TIME GRAND TOTAL \$ 2,040,903 \$ 156,129 \$ 81,636 \$ 3,443 \$ - \$ 38,822 \$ 280,029 \$ 2,320,932

MATERIALS & SERVICE SYNOPSIS

MATERIALS & SERVICE SYNOPSIS

	PROPOSED 2025-26	BUDGETED 2024-25	ESTIMATED 2023-24	ACTUAL 2022-23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
SUPPLIES									
Administration	\$ 21,450	\$ 17,750	\$ 23,400	\$ 7,092	\$ 14,542	\$ 6,509	\$ 6,680	\$ 11,255	\$ 21,734
Parks	\$ 119,700	\$ 202,645	\$ 134,434	\$ 125,386	\$ 110,951	\$ 71,726	\$ 66,108	\$ 60,969	\$ 38,696
Aquatics	\$ 96,635	\$ 94,315	\$ 83,355	\$ 77,837	\$ 77,077	\$ 56,899	\$ 50,899	\$ 52,011	\$ 29,769
Sports	\$ 118,625	\$ 121,075	\$ 99,750	\$ 114,974	\$ 95,260	\$ 45,079	\$ 85,305	\$ 104,705	\$ 57,634
Recreation	\$ 17,500	\$ 11,100	\$ 10,800	\$ 10,405	\$ 6,501	\$ 3,592	\$ 10,481	\$ 7,119	\$ 8,983
Plgrd/Ctrs	\$ 37,300	\$ 42,300	\$ 47,300	\$ 7,543	\$ 11,160	\$ 8,972	\$ 31,926	\$ 39,912	\$ 35,862
Sr Center	\$ 5,100	\$ 5,100	\$ 5,500	\$ 2,837	\$ 2,369	\$ 790	\$ 3,943	\$ 4,523	\$ 9,141
Com Schl	\$ 7,400	\$ 7,400	\$ 7,900	\$ 2,117	\$ 1,254	\$ 1,112	\$ 1,538	\$ 2,928	\$ 3,747
Golf Maint	\$ 185,360	\$ 188,870	\$ 177,449	\$ 163,117	\$ 136,085	\$ 101,231	\$ 80,175	\$ 115,028	\$ 147,070
Golf Club Hs	\$ 250,900	\$ 238,900	\$ 229,700	\$ 309,928	\$ 209,750	\$ 202,980	\$ 141,985	\$ 201,506	\$ 153,072
PrSch/Pre-K	\$ -								
Others	\$ 16,190	\$ 22,690	\$ 20,295	\$ 16,190	\$ 1,331	\$ 1,410	\$ 2,068	\$ 743	\$ 2,890
TOTALS	\$ 876,160	\$ 952,145	\$ 839,883	\$ 831,117	\$ 666,280	\$ 500,300	\$ 481,109	\$ 600,699	\$ 508,598

ADVERTISING & PUBLICITY

Administration	\$ 54,600	\$ 53,000	\$ 5,000	\$ 3,486	\$ 183	\$ 1,190	\$ 500	\$ 729	\$ 1,736
Parks	\$ 28,600	\$ 21,233	\$ 2,359	\$ 4,860	\$ 115	\$ 188	\$ 299	\$ 898	\$ 924
Aquatics	\$ 2,750	\$ 3,250	\$ 3,250	\$ 889	\$ 999	\$ 677	\$ 1,390	\$ 1,627	\$ 2,196
Sports	\$ 2,800	\$ 2,800	\$ 2,800	\$ 96	\$ 2,339	\$ -	\$ 489	\$ 546	\$ 1,979
Recreation	\$ 500	\$ 500	\$ 500	\$ 48	\$ 47	\$ 28	\$ 67	\$ 424	\$ 1,220
Plgrd/Ctrs	\$ 2,050	\$ 2,050	\$ 1,800	\$ 1,434	\$ 1,055	\$ 894	\$ 2,334	\$ 1,394	\$ 2,045
Sr Center	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,441	\$ 1,055	\$ 1,112	\$ 1,168	\$ 1,817	\$ 2,876
Com Schl	\$ 400	\$ 400	\$ 400	\$ 48	\$ 47	\$ -	\$ 67	\$ 501	\$ 1,177
Golf Maint	\$ 460	\$ 530	\$ 530	\$ 48	\$ 47	\$ -	\$ 30	\$ 195	\$ 881
Golf Club Hs	\$ 27,100	\$ 27,100	\$ 27,100	\$ 8,992	\$ 4,738	\$ 3,716	\$ 7,308	\$ 6,250	\$ 8,406
PrSch/Pre-K	\$ -								
Others	\$ 200	\$ 1,250	\$ 1,250	\$ 200	\$ 515	\$ 460	\$ 321	\$ 751	\$ 1,177
TOTALS	\$ 121,160	\$ 113,813	\$ 46,689	\$ 21,114	\$ 11,140	\$ 8,265	\$ 13,973	\$ 15,132	\$ 24,617

MATERIALS & SERVICE SYNOPSIS

MATERIALS & SERVICE SYNOPSIS

	PROPOSED 2025-26	BUDGETED 2024-25	ESTIMATED 2023-24	ACTUAL 2022-23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
DUES/MEETINGS/TRANSPORTATION/TRAVEL									
Administration	\$ 31,360	\$ 24,110	\$ 23,610	\$ 16,291	\$ 19,477	\$ 12,698	\$ 16,799	\$ 23,305	\$ 14,874
Parks	\$ 23,285	\$ 23,172	\$ 14,004	\$ 12,079	\$ 5,735	\$ 6,077	\$ 3,593	\$ 8,932	\$ 9,003
Aquatics	\$ 11,277	\$ 10,876	\$ 10,126	\$ 6,451	\$ 5,062	\$ 5,823	\$ 5,533	\$ 6,808	\$ 3,697
Sports	\$ 3,950	\$ 6,050	\$ 5,650	\$ 3,602	\$ 452	\$ 3,162	\$ 1,279	\$ 3,343	\$ 5,545
Recreation	\$ 2,550	\$ 2,350	\$ 2,950	\$ 799	\$ 287	\$ 1,395	\$ 411	\$ 1,188	\$ 1,695
Plgrd/Ctrs	\$ 2,715	\$ 3,715	\$ 3,715	\$ 2,096	\$ 1,621	\$ 1,478	\$ 802	\$ 2,486	\$ 2,267
Sr Center	\$ 2,350	\$ 2,450	\$ 2,450	\$ 7,746	\$ 797	\$ 2,012	\$ 1,366	\$ 1,847	\$ 2,276
Com Schl	\$ 1,300	\$ 1,300	\$ 1,300	\$ 318	\$ 224	\$ 1,110	\$ 246	\$ 841	\$ 995
Golf Maint	\$ 14,190	\$ 13,106	\$ 6,656	\$ 3,670	\$ 255	\$ 1,385	\$ 2,828	\$ 5,101	\$ 8,719
Golf Club Hs	\$ 9,400	\$ 9,250	\$ 9,250	\$ 3,483	\$ 4,921	\$ 4,576	\$ 4,873	\$ 5,611	\$ 8,047
PrSch/Pre-K	\$ -								
Others	\$ 1,950	\$ 2,600	\$ 2,500	\$ 1,950	\$ 226	\$ 1,008	\$ 232	\$ 758	\$ 888
TOTALS	\$ 104,327	\$ 98,979	\$ 82,211	\$ 49,287	\$ 39,057	\$ 40,724	\$ 37,963	\$ 60,221	\$ 58,006
UTILITIES									
Administration	\$ 19,000	\$ 15,700	\$ 13,694	\$ 13,899	\$ 14,099	\$ 15,639	\$ 11,702	\$ 7,488	\$ 6,725
Parks	\$ 463,215	\$ 446,004	\$ 454,342	\$ 434,928	\$ 356,131	\$ 310,138	\$ 221,666	\$ 307,617	\$ 270,430
Aquatics	\$ 582,164	\$ 574,606	\$ 465,289	\$ 473,885	\$ 386,658	\$ 357,089	\$ 351,848	\$ 377,561	\$ 209,715
Sports	\$ 26,161	\$ 21,636	\$ 20,836	\$ 10,766	\$ 11,418	\$ 10,126	\$ 12,351	\$ 13,169	\$ 15,120
Recreation	\$ 5,450	\$ 5,450	\$ 5,450	\$ 1,928	\$ 1,403	\$ 1,328	\$ 2,030	\$ 3,625	\$ 5,500
Plgrd/Ctrs	\$ 71,700	\$ 57,350	\$ 49,400	\$ 64,190	\$ 37,872	\$ 22,672	\$ 22,770	\$ 21,668	\$ 20,919
Sr Center	\$ 49,150	\$ 48,550	\$ 47,850	\$ 35,412	\$ 36,283	\$ 31,432	\$ 31,458	\$ 30,494	\$ 28,965
Com Schl	\$ 2,150	\$ 2,550	\$ 2,550	\$ 818	\$ 898	\$ 1,156	\$ 1,341	\$ 1,161	\$ 970
Golf Maint	\$ 200,028	\$ 215,724	\$ 156,999	\$ 221,587	\$ 193,991	\$ 208,241	\$ 138,628	\$ 238,783	\$ 131,296
Golf Club Hs	\$ 116,987	\$ 116,427	\$ 116,252	\$ 120,549	\$ 54,219	\$ 58,443	\$ 57,322	\$ 52,951	\$ 69,638
PrSch/Pre-K	\$ 4,700								
Others	\$ 3,000	\$ 12,450	\$ 11,250	\$ 3,000	\$ 5,373	\$ 6,440	\$ 5,214	\$ 4,452	\$ 4,398
TOTALS	\$ 1,543,705	\$ 1,516,447	\$ 1,343,912	\$ 1,375,553	\$ 1,098,345	\$ 1,022,704	\$ 856,330	\$ 1,058,969	\$ 763,676

MATERIALS & SERVICE SYNOPSIS

MATERIALS & SERVICE SYNOPSIS

	PROPOSED 2025-26	BUDGETED 2024-25	ESTIMATED 2023-24	ACTUAL 2022-23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
MAINTENANCE & REPAIRS									
Administration	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ -
Parks	\$ 256,000	\$ 276,155	\$ 210,317	\$ 196,149	\$ 138,803	\$ 96,067	\$ 119,032	\$ 106,435	\$ 89,576
Aquatics	\$ 7,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2,574	\$ 469
Sports	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	\$ 314	\$ 224	\$ 162	\$ -	\$ -
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plgrd/Ctrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sr Center	\$ 200	\$ 200	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 248	\$ -
Golf Maint	\$ 178,370	\$ 177,770	\$ 165,799	\$ 121,536	\$ 92,344	\$ 84,198	\$ 85,495	\$ 136,428	\$ 107,393
Golf Club Hs	\$ 21,000	\$ 23,000	\$ 23,000	\$ 8,196	\$ 22,843	\$ 13,551	\$ 7,600	\$ 3,922	\$ 10,024
PrSch/Pre-K	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Others	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 467,141	\$ 480,825	\$ 403,016	\$ 317,436	\$ 254,304	\$ 194,040	\$ 212,291	\$ 249,625	\$ 207,462

PROFESSIONAL & CONTRACT SERVICES

Administration	\$ 192,875	\$ 159,500	\$ 159,500	\$ 134,555	\$ 98,746	\$ 105,279	\$ 68,845	\$ 59,499	\$ 60,650
Parks	\$ 337,067	\$ 327,413	\$ 404,212	\$ 387,452	\$ 352,217	\$ 299,866	\$ 282,842	\$ 261,736	\$ 179,094
Aquatics	\$ 92,875	\$ 74,950	\$ 73,550	\$ 58,404	\$ 48,853	\$ 38,045	\$ 54,636	\$ 56,024	\$ 46,658
Sports	\$ 148,790	\$ 143,250	\$ 123,800	\$ 109,212	\$ 99,497	\$ 87,408	\$ 99,984	\$ 80,491	\$ 109,760
Recreation	\$ 37,621	\$ 37,450	\$ 33,650	\$ 33,311	\$ 11,673	\$ 5,465	\$ 10,265	\$ 20,177	\$ 24,686
Plgrd/Ctrs	\$ 38,500	\$ 39,000	\$ 27,000	\$ 17,573	\$ 8,338	\$ 9,894	\$ 20,423	\$ 30,152	\$ 16,387
Sr Center	\$ 76,500	\$ 66,500	\$ 64,000	\$ 49,692	\$ 44,732	\$ 40,628	\$ 44,803	\$ 37,924	\$ 34,937
Com Schl	\$ 18,585	\$ 19,300	\$ 19,100	\$ 18,883	\$ 10,810	\$ 2,492	\$ 9,895	\$ 8,136	\$ 7,293
Golf Maint	\$ 37,000	\$ 107,040	\$ 95,190	\$ 29,071	\$ 74,702	\$ 46,082	\$ 33,664	\$ 32,082	\$ 34,088
Golf Club Hs	\$ 32,000	\$ 32,000	\$ 30,000	\$ 26,611	\$ 19,303	\$ 19,540	\$ 10,581	\$ 19,586	\$ 16,330
PrSch/Pre-K	\$ 2,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Others	\$ 53,985	\$ 59,500	\$ 57,300	\$ 2,100	\$ 4,746	\$ 4,365	\$ 5,437	\$ 11,732	\$ 2,499
TOTALS	\$ 1,068,283	\$ 1,065,903	\$ 1,087,302	\$ 866,306	\$ 773,617	\$ 659,064	\$ 641,375	\$ 617,539	\$ 532,382

MATERIALS & SERVICE SYNOPSIS

MATERIALS & SERVICE SYNOPSIS

	PROPOSED 2025-26	BUDGETED 2024-25	ESTIMATED 2023-24	ACTUAL 2022-23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
ELECTIONS									
Administration	\$ 28,000	\$ 28,000	\$ 28,000	\$ 11,826	\$ -	\$ 19,271	\$ -	\$ 12,000	\$ -
Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plgrd/Ctrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sr Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Club Hs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PrSch/Pre-K	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 28,000	\$ 28,000	\$ 28,000	\$ 11,826	\$ -	\$ 19,271	\$ -	\$ 12,000	\$ -
RENTAL & LEASES									
Administration	\$ 750	\$ 750	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	\$ 11,700	\$ 11,847	\$ 10,532	\$ 5,109	\$ 2,736	\$ 2,426	\$ 37,432	\$ 18,961	\$ 20,510
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -
Sports	\$ 10,200	\$ 10,200	\$ 10,200	\$ -	\$ -	\$ -	\$ 1,808	\$ -	\$ 521
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plgrd/Ctrs	\$ 4,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 6,705
Sr Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ 2,000	\$ 2,000	\$ 1,000	\$ -	\$ 902	\$ -	\$ (60)	\$ 318	\$ 656
Golf Club Hs	\$ 1,000	\$ 3,000	\$ 3,000	\$ 2,400	\$ 2,840	\$ -	\$ 2,000	\$ 645	\$ -
PrSch/Pre-K	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 29,650	\$ 32,797	\$ 30,482	\$ 7,834	\$ 6,478	\$ 2,426	\$ 41,380	\$ 19,925	\$ 28,392

MATERIALS & SERVICE SYNOPSIS

MATERIALS & SERVICE SYNOPSIS

	PROPOSED 2025-26	BUDGETED 2024-25	ESTIMATED 2023-24	ACTUAL 2022-23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
CAPITAL OUTLAY									
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plgrd/Ctrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sr Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Com Schl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -
Golf Club Hs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PrSch/Pre-K	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	PROPOSED 2025-26	BUDGETED 2024-25	ESTIMATED 2023-24	ACTUAL 2022-23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
TOTALS									
Administration	\$ 349,035	\$ 299,810	\$ 254,954	\$ 187,149	\$ 147,047	\$ 160,586	\$ 104,526	\$ 114,294	\$ 105,719
Parks	\$ 1,239,567	\$ 1,308,469	\$ 1,230,200	\$ 1,165,963	\$ 966,688	\$ 786,488	\$ 730,972	\$ 765,549	\$ 608,233
Aquatics	\$ 793,572	\$ 757,997	\$ 635,570	\$ 617,466	\$ 518,649	\$ 458,533	\$ 464,308	\$ 496,606	\$ 292,504
Sports	\$ 312,726	\$ 307,211	\$ 265,236	\$ 238,650	\$ 209,280	\$ 145,999	\$ 201,379	\$ 202,254	\$ 190,559
Recreation	\$ 63,621	\$ 56,850	\$ 53,350	\$ 46,491	\$ 19,911	\$ 11,808	\$ 23,254	\$ 32,533	\$ 42,084
Plgrd/Ctrs	\$ 156,265	\$ 149,415	\$ 134,215	\$ 92,836	\$ 60,046	\$ 43,910	\$ 78,455	\$ 95,612	\$ 84,185
Sr Center	\$ 135,000	\$ 124,500	\$ 121,700	\$ 97,128	\$ 85,236	\$ 75,974	\$ 82,738	\$ 76,605	\$ 78,195
Com Schl	\$ 29,835	\$ 30,950	\$ 31,250	\$ 22,184	\$ 13,233	\$ 5,870	\$ 13,087	\$ 13,815	\$ 14,182
Golf Maint	\$ 617,408	\$ 705,040	\$ 603,623	\$ 539,029	\$ 498,326	\$ 441,137	\$ 340,760	\$ 527,936	\$ 430,103
Golf Club Hs	\$ 458,387	\$ 449,677	\$ 438,302	\$ 480,159	\$ 318,614	\$ 302,806	\$ 231,669	\$ 290,471	\$ 265,517
PrSch/Pre-K	\$ 7,385								
Others	\$ 75,825	\$ 98,990	\$ 93,095	\$ 23,940	\$ 12,191	\$ 13,683	\$ 13,272	\$ 18,435	\$ 11,852
TOTALS	\$ 4,238,426	\$ 4,288,909	\$ 3,861,495	\$ 3,480,471	\$ 2,849,221	\$ 2,446,794	\$ 2,284,420	\$ 2,634,110	\$ 2,123,132

MATERIALS & SERVICE SYNOPSIS

MATERIALS & SERVICE SYNOPSIS

	PROPOSED 2025-26	BUDGETED 2024-25	ESTIMATED 2023-24	ACTUAL 2022-23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
ITEMS									
Supplies	\$ 876,160	\$ 952,145	\$ 839,883	\$ 831,117	\$ 666,280	\$ 500,300	\$ 481,109	\$ 600,699	\$ 508,598
Adver & Pub	\$ 121,160	\$ 113,813	\$ 46,689	\$ 21,114	\$ 11,140	\$ 8,265	\$ 13,973	\$ 15,132	\$ 24,617
Dues/Met/Tran	\$ 104,327	\$ 98,979	\$ 82,211	\$ 49,287	\$ 39,057	\$ 40,724	\$ 37,963	\$ 60,221	\$ 58,006
Utilities	\$ 1,543,705	\$ 1,516,447	\$ 1,343,912	\$ 1,375,553	\$ 1,098,345	\$ 1,022,704	\$ 856,330	\$ 1,058,969	\$ 763,676
Maint & Repair	\$ 467,141	\$ 480,825	\$ 403,016	\$ 317,436	\$ 254,304	\$ 194,040	\$ 212,291	\$ 249,625	\$ 207,462
Prof & Con Svc	\$ 1,068,283	\$ 1,065,903	\$ 1,087,302	\$ 866,306	\$ 773,617	\$ 659,064	\$ 641,375	\$ 617,539	\$ 532,382
Election	\$ 28,000	\$ 28,000	\$ 28,000	\$ 11,826	\$ -	\$ 19,271	\$ -	\$ 12,000	\$ -
Rent/Lease	\$ 29,650	\$ 32,797	\$ 30,482	\$ 7,834	\$ 6,478	\$ 2,426	\$ 41,380	\$ 19,925	\$ 28,392
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 4,238,426	\$ 4,288,909	\$ 3,861,495	\$ 3,480,471	\$ 2,849,221	\$ 2,446,794	\$ 2,284,420	\$ 2,634,110	\$ 2,123,132

	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25	ESTIMATED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
ASSES VALUE	\$ 4,059,899,479	\$ 4,620,977,823	\$ 4,433,630,659	\$ 4,433,630,659	\$ 4,566,639,579		
CHANGE %	103.28%	113.82%	103.00%	103.00%	103.00%		
TAX RATE	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076	\$ 0.9076		
TAX BASE	\$ 3,684,765	\$ 4,193,999	\$ 4,023,963	\$ 4,023,963	\$ 4,144,682		
TTL TAX	\$ (99.03)	\$ (99.17)					
COLLECTED	\$ 3,532,308	\$ 3,257,042	\$ 3,782,525	\$ 3,782,525	\$ 3,987,780		
PRIOR TAXES	\$ 56,783	\$ 221,491	\$ 50,000	\$ 175,783	\$ 50,000		
TOTAL TAXES	\$ 3,589,091	\$ 3,478,533	\$ 3,832,525	\$ 3,958,308	\$ 4,037,780	\$ -	\$ -
BEG BALANCE	\$ 5,876,118	\$ 6,107,592	\$ 5,699,396	\$ 5,699,396	\$ 5,699,396		
INTEREST RV	\$ 219,012	\$ 304,119	\$ 30,000	\$ 336,380	\$ 30,000		
PARK RENT	\$ 48,944	\$ 45,654	\$ 10,500	\$ 57,000	\$ 10,500		
AQUATIC REV.	\$ 1,267,517	\$ 1,563,368	\$ 1,572,165	\$ 1,558,000	\$ 1,640,452		
CONCESSION	\$ 16,223	\$ 10,700	\$ 15,100	\$ 17,100	\$ 15,300		
ADULT SPORTS	\$ 35,276	\$ 39,590	\$ 42,800	\$ 11,301	\$ 45,800		
YOUTH SPORTS	\$ 371,958	\$ 426,584	\$ 407,500	\$ 400,313	\$ 400,800		
REC REVENUE	\$ 177,736	\$ 153,927	\$ 165,500	\$ 131,428	\$ 222,500		
PRESCHOOL	\$ 31,439	\$ 37,864	\$ 169,020	\$ 53,529	\$ -		
COMMUNITY SCH	\$ 39,527	\$ 14,508	\$ 66,000	\$ 11,631	\$ 76,000		

SENIOR CENTER	\$	123,665	\$	127,514	\$	128,000	\$	108,426	\$	139,100				
PLG/CENTERS	\$	617,173	\$	805,352	\$	760,000	\$	736,305	\$	775,000				
TOTAL REC	\$	989,540	\$	1,139,164	\$	1,288,520	\$	1,041,319	\$	1,212,600	\$	-	\$	-
GOLF COURSE	\$	1,894,529	\$	2,103,233	\$	1,857,000	\$	1,799,000	\$	1,967,000				
REC ADJ	\$	-	\$	-	\$	51,500	\$	-	\$	-				
TOTAL FEES	\$	4,623,988	\$	5,328,294	\$	5,245,085			\$	5,292,452	\$	-	\$	-
MISC REVENUE	\$	(218,583)	\$	39,614	\$	50,000	\$	21,037	\$	50,000				
		2022-23		2023-24		2024-25				2025-26		2025-26		2025-26
<u>GRAND TOTAL</u>	<u>\$</u>	<u>14,089,627</u>	<u>\$</u>	<u>15,258,152</u>	<u>\$</u>	<u>14,857,006</u>	<u>\$</u>	<u>14,899,154</u>	<u>\$</u>	<u>15,109,628</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>

REVENUE: RESERVE FOR EQUIPMENT & MAJOR MAINTENANCE FUND

	ACTUAL 2022-23	ESTIMATED 2023-24	BUDGETED 2024-25	ESTIMATED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Beginning Balance							
Interest							
Transfers							
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

REVENUE: SYSTEM DEVELOPMENT FUND

Beginning Balance	\$ 3,856,041	\$ 4,694,857	\$ 3,890,319	\$ 4,242,032	\$ 3,820,581		
Interest	\$ 132,666	\$ 193,156	\$ 15,000	\$ 180,421	\$ 15,000		
Transfers		\$ -					
Fee's Charges	\$ 1,748,309	\$ 888,728	\$ 825,000	\$ 637,630	\$ 825,000		
GRAND TOTAL	\$ 5,737,016	\$ 5,776,741	\$ 4,730,319	\$ 5,060,083	\$ 4,660,581	\$ -	\$ -

REVENUE: LOAN SERVICE FUND

Beginning Balance	\$ 34,001	\$ 34,952	\$ 35,450	\$ 35,300	\$ 35,300		
Interest	\$ 951	\$ 1,748	\$ 1,474	\$ 1,299	\$ 300		
Transfers&Loans	\$ -						
GRAND TOTAL	\$ 34,952	\$ 36,699	\$ 36,924	\$ 36,599	\$ 35,600	\$ -	\$ -

REVENUE: DEBT SERVICE FUND

Beginning Balance	\$ 360,058	\$ 597,332	\$ 597,332	\$ 596,313	\$ 595,513		
Interest	\$ 48,378	\$ 6,037	\$ 45,000	\$ 45,000	\$ 45,000		
Transfers & Adjmt							
Taxes to be levied	\$ 1,550,317	\$ 1,371,725	\$ 1,395,475		\$ 1,437,321		
GRAND TOTAL	\$ 1,958,753	\$ 1,975,094	\$ 2,037,807	\$ 641,313	\$ 2,077,834	\$ -	\$ -

REVENUE: CAPITAL PROJECT FUND

Cash On Hand							
Interest & Misc							
transferred In							
GRAND TOTAL	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -

GRAND TOTAL \$ 21,820,348 \$ 23,046,686 \$ 21,662,056 \$ 21,883,643 \$ - \$ -

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2025-26 TO 2030-31**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS & OTHER FUNDS
2025-26	PARKS/GOLF/ADMIN BASIC SERVICE				
	Spring Meadow Plgrd/Path	\$ 225,000	\$ 225,000		
	Billick Pk Path R/R	\$ 70,000	\$ 70,000		
	Shaad Park Path R&R	\$ 33,000	\$ 33,000		
	Ewing Young Skate Park Rehab	\$ 30,000	\$ 30,000		
	Senior Center Flooring	\$ 40,000	\$ 40,000		
	2nd Street Community Center	\$ 850,000			\$ 850,000
	Golf Shop Roof Replacement	\$ 8,900	\$ 8,900		
	Fleet Replacement (Ground Service Truck; Facility Lift Truck; 3-Yard Dump Truck)	\$ 180,000	\$ 180,000		
	HD 4x4 Utility Vehicle	\$ 43,000	\$ 43,000		
	Greens Mower	\$ 42,000	\$ 42,000		
	Core Sweeper	\$ 45,000	\$ 45,000		
	Fairway Mower	\$ 89,359	\$ 89,359		
	Loan Payment/Misc	\$ 595,513		\$ 595,513	
	Aquatics/Sports/Recreation/Golf				
	Cooling Tower Refurbishment	\$ 70,000	\$ 70,000		
	Changing Room Repair	\$ 75,000	\$ 75,000		
	Miscellaneous Equipment	\$ -			
	NEW DEVELOPMENT				
	Sander Estate Park	\$ 3,150,993	\$ 1,565,000	\$ 694,443	\$ 891,550
	Renee Field	\$ 3,200,000	\$ 1,450,000		\$ 1,750,000
	Crabtree Property Acquisition	\$ 25,000	\$ 25,000		
	Trails	\$ 4,425,000	\$ 549,887	\$ 2,275,113	\$ 1,600,000
	Pickleball/Tennis Courts (Jaquith)	\$ 694,266	\$ 694,266		
	Golf Clubhouse Feasibility Study	\$ 80,000	\$ 80,000		
	Golf Clubhouse and 3rd Nine	\$ 80,000	\$ 80,000		
	Rilee Park Implementation	\$ 100,000	\$ 50,000		\$ 50,000
		\$ 11,755,259	\$ 4,494,153	\$ 2,969,556	\$ 4,291,550
	Total Cost 2025-26	\$ 14,152,031	\$ 5,445,412	\$ 3,565,069	\$ 5,141,550

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2025-26 TO 2030-31**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS & OTHER FUNDS
2026-27	PARKS/GOLF/ADMIN BASIC SERVICE				
	Falcon Crest Pk Plygrd R&R	\$ 75,000	\$ 75,000		
	Scott Leavitt Playgrd R&R	\$ 225,000	\$ 225,000		
	Jaquith Playground R/R	\$ 225,000	\$ 225,000		
	Billick Playground R/R	\$ 225,000	\$ 225,000		
	Hoover Park Path and Bridge R/R	\$ 120,000	\$ 120,000		
	College Pk Plygrd/Path R/R	\$ 200,000	\$ 200,000		
	Memorial Park Restroom	\$ 50,000	\$ 50,000		
	Army Shop Roof	\$ 80,000	\$ 80,000		
	Admin Building Repairs	\$ 25,000	\$ 25,000		
	Floor Auto Scrubber	\$ 5,000	\$ 5,000		
	Park Shop Roof	\$ 80,000	\$ 80,000		
	Cultural Center Roof	\$ 225,000	\$ 225,000		
	4x4 Utility Vehicle / ATV	\$ 30,000	\$ 30,000		
	Loan Payment/Misc	\$ 354,113		\$ 354,113	
	Aquatics/Sports/Recreation/Golf				
	Miscellaneous Equipment	\$ 20,000	\$ 20,000		
	NEW DEVELOPMENT				
	Trails	\$ 5,740,776		\$ 3,940,776	\$ 1,800,000
	Sander Estate Park	\$ 390,319		\$ 390,319	
	Renee Field				
	Ewing Young Restroom/Parking	\$ 500,000	\$ 150,000	\$ 350,000	
	Golf Course Restrooms	\$ 300,000		\$ 300,000	
	Ewing Young Restroom	\$ 300,000		\$ 300,000	
	Planning and Misc	\$ 1,282,341		\$ 1,282,341	
	Golf Clubhouse and 3rd Nine	\$ 8,200,000			\$ 8,200,000
	Rilee Park Implementation	\$ 100,000	\$ 25,000	\$ 25,000	\$ 50,000
	Total Cost 2026-27	\$ 18,752,549	\$ 1,760,000	\$ 6,942,549	\$ 10,050,000

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2025-26 TO 2030-31**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS & OTHER FUNDS
2027-28	PARKS/GOLF/ADMIN BASIC SERVICE				
	Ewing Young Playground	\$ 200,000	\$ 200,000		
	Fortune Park Plygrd R&R	\$ 75,000	\$ 75,000		
	Buckly Playgrd R/R	\$ 200,000	\$ 200,000		
	Jaquith Restroom R&R	\$ 60,000	\$ 60,000		
	Wilsonvill Rd/Nut House Heater	\$ 70,000	\$ 70,000		
	Greenhouse Table System	\$ 50,000	\$ 50,000		
	Golf Shop Roof Replacement	\$ 70,000	\$ 70,000		
	Mower Attachmt	\$ 7,500	\$ 7,500		
	Rough Mower	\$ 115,000	\$ 115,000		
	Dakota Topdresseer	\$ 60,000	\$ 60,000		
	Loan Payment/Misc	\$ 356,713		\$ 356,713	
	Aquatics/Sports/Recreation/Golf				
	Miscellaneous Equipment	\$ 25,000	\$ 25,000		
	NEW DEVELOPMENT				
	Planning and Misc	\$ 750,000		\$ 750,000	
	Total Cost 2027-28	\$ 2,039,213	\$ 932,500	\$ 1,106,713	\$ -

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2025-26 TO 2030-31**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS & OTHER FUNDS
2028-29	PARKS/GOLF/ADMIN BASIC SERVICE				
	Zero Turn Mower 48"	\$ 5,000	\$ 5,000		
	Cart Path Resurface	\$ 750,000	\$ 750,000		
	Skid Steer	\$ 70,000	\$ 70,000		
	Mower Attachment	\$ 9,000	\$ 9,000		
	Loan Payment/Misc	\$ 353,913		\$ 353,913	
	Aquatics/Sports/Recreation/Golf				
	Miscellaneous Equipment	\$ 25,000	\$ 25,000		
	NEW DEVELOPMENT				
	Planning and Misc	\$ 1,282,341		\$ 1,282,341	
	District Master Plan Technical Update	\$ 150,000	150000		
	Rilee Park Implementation	\$ 100,000	\$ 25,000	\$ 25,000	\$ 50,000
	Total Cost 2028-29	\$ 2,745,254	\$ 1,034,000	\$ 1,661,254	\$ 50,000

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2025-26 TO 2030-31**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS & OTHER FUNDS
2029-30	PARKS/GOLF/ADMIN BASIC SERVICE				
	Mowers Parks & Golf Course	\$ 500,000	\$ 500,000		
	Oak Knoll Playgrd R/R	\$ 200,000	\$ 200,000		
	Gladys Park Playgrd R/R	\$ 200,000	\$ 200,000		
	Centennial Park Playgrd R/R	\$ 300,000	\$ 300,000		
	Service Trucks (Parks/Facilities)	\$ 100,000	\$ 100,000		
	Building Repair	\$ 250,000	\$ 250,000		
	Loan Payment/Misc	\$ 355,913		\$ 355,913	
	Aquatics/Sports/Recreation/Golf				
	Miscellaneous Equipment	\$ 25,000	\$ 25,000		
	NEW DEVELOPMENT				
	Planning and Misc	\$ 1,282,341		\$ 1,282,341	
	Heritage Campground Development			\$ 75,000	
	Rilee Park Implementation	\$ 100,000	\$ 25,000	\$ 25,000	\$ 50,000
	Total Cost 2028-29	\$ 3,313,254	\$ 1,600,000	\$ 1,738,254	\$ 50,000

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2025-26 TO 2030-31**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS & OTHER FUNDS
2030-31	PARKS/GOLF/ADMIN BASIC SERVICE				
	Mowers Parks & Golf Course	\$ 500,000	\$ 500,000		
	Tom Gail Park Playgrd and Bball Ct F	\$ 350,000	\$ 350,000		
	Hoover Park Playgrd R/R	\$ 275,000	\$ 275,000		
	Hoover Park Restrooms	\$ 200,000	\$ 200,000		
	Building Repair	\$ 250,000	\$ 250,000		
	Loan Payment/Misc	\$ 357,512		\$ 357,512	
	Aquatics/Sports/Recreation/Golf				
	Miscellaneous Equipment	\$ 25,000	\$ 25,000		
	NEW DEVELOPMENT				
	Planning and Misc	\$ 750,000		\$ 750,000	
	Rilee Park Implementation	\$ 100,000	\$ 25,000	\$ 25,000	\$ 50,000
	Total Cost 2028-29	\$ 2,807,512	\$ 1,625,000	\$ 1,132,512	\$ 50,000

CAPITAL SYNOPSIS

CATEGORY	YEAR	CAPITAL	CAPITAL COST	CAPITAL COST	CAPITAL COST	DEBT CAPITAL
	2025-26	PROJECT DISCRPTION	GENERAL FUND	SDC FUND	GRAND TOTAL	GRAND TOTAL
Repair and Replacement		Spring Meadow Repairs	\$ 225,000			
		Billick Park Repairs	\$ 70,000			
		Shaad Park Repairs	\$ 33,000			
		Ewing Young Park Repairs	\$ 30,000			
		Senior Center	\$ 40,000			
	Aquatic Center Repair	\$ 145,000				
New Equipment		Golf Course Building Repairs	\$ 8,900			
		Golf Course Equipment/Fleet	\$ 219,359			
		Parks Equipment/Fleet	\$ 180,000			
Loan Payment		Loan Payment		\$ 595,513		
New Development & Planning		Sander Estate Park	\$ 1,565,000	\$ 694,443		
		Renee Field	\$ 1,450,000			
		Crabtree Park	\$ 25,000			
		Bypass Trail	\$ 549,887	\$ 2,275,113		
		Jaquith Park	\$ 694,266			
		Golf Course - Planning	\$ 160,000			
		Rilee Park Implementation	\$ 50,000			
GRAND TOTAL			\$ 5,445,412	\$ 3,565,069	\$ 9,010,481	\$ 596,400
BOND CAPITAL OUTLAY/DEBT					\$ -	\$ 1,410,975
	10.6% Repair and Replace					
	89.4% New Development					

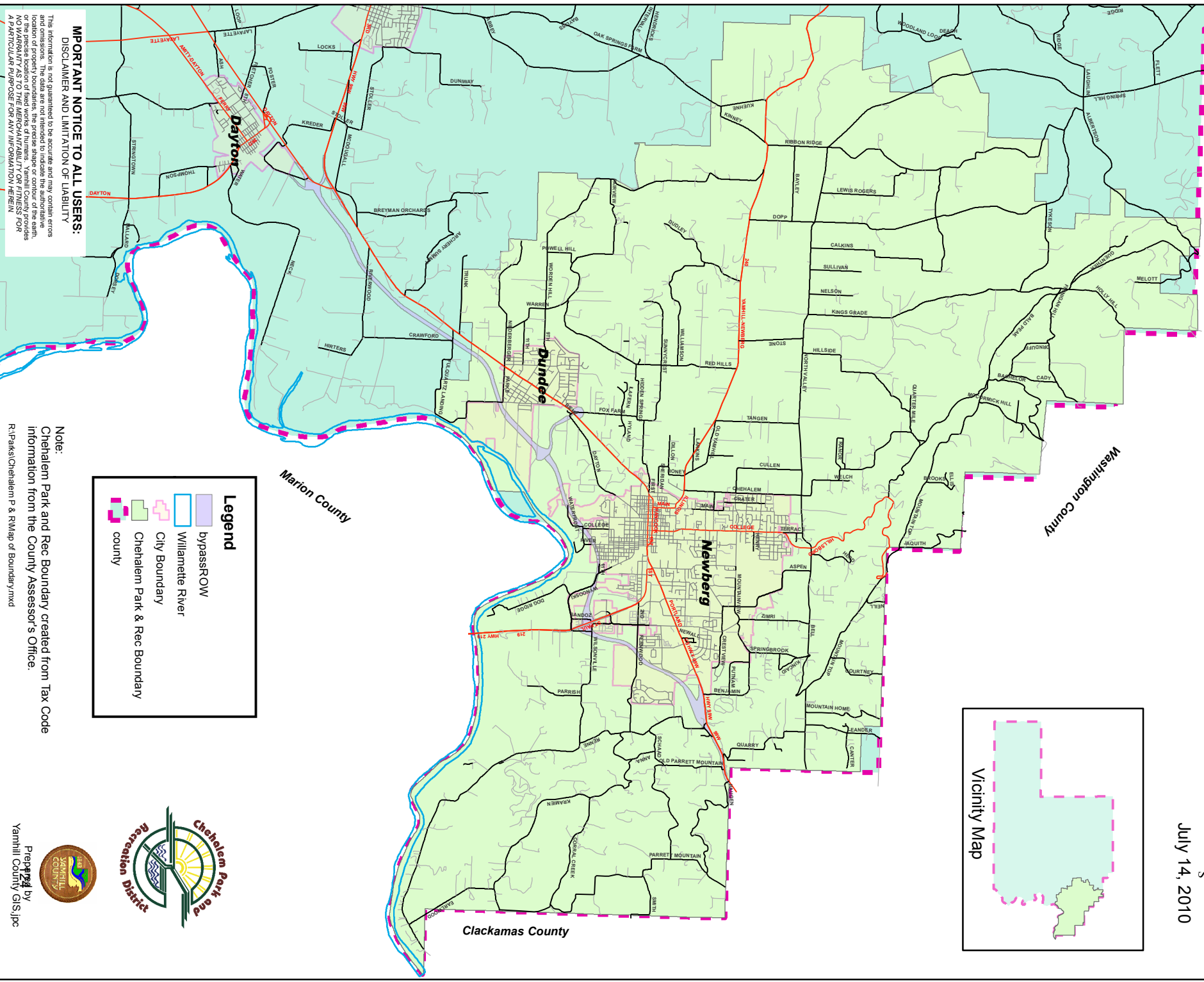
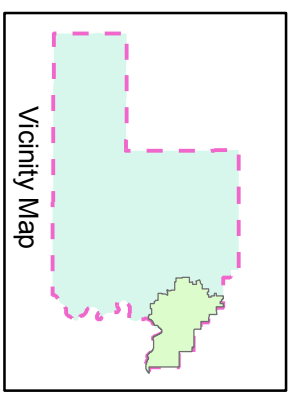
BREAKOUT PERCENTAGE OF GENERAL FUND		YEAR	
EXPENDITURES		2025-26	% of
		AMOUNT	Budget
Personnel Cost	\$	5,688,684	33.9%
Material & Service Cost	\$	4,238,426	25.3%
Capital Cost	\$	5,445,412	32.4%
Debt Cost	\$	1,410,975	8.4%
Total Cost	\$	16,783,497	100%

Capital Synopsis not published in FY23-24 or FY24-25 budgets

Chehalem Park and Recreation District



July 14, 2010



Legend

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

IMPORTANT NOTICE TO ALL USERS:
 DISCLAIMER AND LIMITATION OF LIABILITY

The information is not guaranteed to be accurate and may contain errors. Location of property boundaries, the precise shape or contour of the earth, or the precise location of fixed works of nature, Yamhill County provides NO WARRANTY AS TO THE MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE FOR ANY INFORMATION HEREIN.

Note:
 Chehalem Park and Rec Boundary created from Tax Code information from the County Assessor's Office.
 R:\Parks\Chehalem P & R\Map of Boundary.mxd



Prepared by
 Yamhill County GIS,jpc

DISTRICT HISTORY & GEOGRAPHIC SETTING

In early spring of 1963, the Chehalem Park and Recreation District was conceived. A group of thirty five people met several times and settled down to regular meetings. On June 21, 1965 the concept of the District went to the voters who voted the District into existence and elected five Board members. On November 8, 1966, a tax base was established, and on July 1, 1967 the District became operational. The boundaries established then have remained the same, except the City of Dundee originally decided to be excluded, then in 1979, the City of Dundee voted to annex to the District.

The District is located on the eastern side of Yamhill County. Washington County borders the north and eastern sides of the District boundaries. Clackamas County borders the remaining southeast boundary with the Willamette River bordering the south boundary. The southwest border extends from the Willamette River to just outside the Dundee city limits, and then runs slightly northwesterly, to Hwy 240 just west of Ribbon Ridge Road; then runs slightly northeasterly parallel to North Valley Road. The District encompasses 68 square miles. At its widest point, the District is 11 miles north to south; it is 14 miles east to west.

Since 1990, the District has seen an increase of 166 people per square mile. The 2017 population in the District is 34,753. Density if evenly spread over the District would be 511 people per square mile. In 2010, the population in the District was 32,719 and Density, if evenly spread over the District would have been 481 people per square mile. In 2000, population in the District was 27,983; density, if evenly spread over the District, would have been 411 people per square mile. In 1990, population in the District was 23,508, Density, if evenly spread over the District would have been 345 people per square mile.

There are two incorporated cities within the District boundaries, the City of Dundee and City of Newberg located in the southern portion of the District. Newberg encompasses approximately 3.5 square miles, and Dundee encompasses approximately 1.5 square miles. Population of Newberg as of 2017 is 23,986 and Dundee is 3,249. The density in the incorporated area is 5,447 people per square mile (Newberg 6,853 people per square mile; Dundee 2166 people per square mile). The population in the incorporated areas is 7,518 people. The density in the unincorporated area is 119 people per square mile. Density in the unincorporated area is higher in the growth areas labeled urban growth area, urban reserve area and exception area. These three areas located around the incorporated areas would have a higher density than the rest of the unincorporated area. For an estimate, the average of 360 people per square mile will be used for the areas around the incorporated areas.

The District residents are dependent upon the automobile for most of their transportation needs. There is public transportation available, but it does not operate in the hours needed for many community activities. For this reason it is necessary to correlate future planning of parks and recreation facilities to the roadway system to ensure proper accessibility and safety of parks and recreation participants. The location of new sites should be carefully considered to minimize travel time from major residential areas and reduce conflict with traffic patterns. The Chehalem Heritage Trail Plan links many parks and neighborhoods. The

Chehalem Heritage Trail Plan will provide local residents another alternative to using the car. The primary highways in the District converge in the City of Newberg. Highway 99W running east to west, Highway 219 runs south to north, Highway 240 runs west from Newberg to City of Yamhill. Highway 99 provides access to Interstate 5 and City of Portland which is located 24 miles from Newberg and the Oregon Coast. Portland Metropolitan Area is within 10 miles and the coast is a hour drive. The primary use of Highway 99 is for tourist and freight from Portland to the Oregon Coast. Please See Appendix (1) for map of district.

STRUCTURE OF BOAD OF DIRECTORS & DISTRICT

The Chehalem Park and Recreation District is governed by the Board of Directors composed of five members and elected at-large in May election odd number years. The members are elected to serve a four-year term, with two elected in one election and three in the next election. The Board operates under ORS Chapter 198 and ORS Chapter 266. The Board of Directors appoints a superintendent to be the chief administrative executive of the District, who hires the staff and manages the District.

The Chehalem Park and Recreation District is divided into the Basic Service Division and the Special Services Recreation Division. Without one, the other would be less productive, efficient and effective. The Basic Service Division is primarily funded by taxes. The Departments within the Basic Service Division are; Administration, Park Maintenance, Golf Course Maintenance, and all capital and debt service. The Special Service Division is primarily funded by fees. The Departments within the Special Service Division are; Aquatics, Adult and Youth Sports, Recreation, Playgrounds and Centers, Senior Center, Community School, Golf Club Operations, Ewing Young, concessions and all special departments.

The Chehalem Park and Recreation District in 2017 is responsible for maintaining 604 acres of land and facilities that consists of:

24 developed parks- 14 public buildings -6 tennis courts-12 outdoor courts-18 playgrounds-parking lots/walkways -1000 trees & shrubs-over 2000 irrigation heads-About 1 mi. of linear fencing

The Chehalem Park and Recreation District is responsible for providing, coordinating and administering various services and programs that enrich patrons' leisure time and provide positive and constructive alternatives for youth and adults with free time. These consist of:

More than 319 activities-Sport activities for youth and adults-Aquatic programs for youth and adults-Physical fitness programs for youth and adults-senior Citizen - Art, Drama activities-Special Population activities and Crafts for all ages-Latch Key program for youth- Teen programs and activities

In addition, the District is called upon to perform special projects in the community such as the Old Fashioned Festival, Tunes on Tuesday and other community-related events. The District also provides open space and vegetation necessary for the health of the community.

The two Divisions must **cooperate** with each other, patrons and community. They must be **professional** in interactions with each other, patrons, and community. They must be **responsive** to each other, patrons and community. They must be **dedicated** to patrons, community and District. The four values above "CPRD" (cooperation, professionalism, responsiveness and dedication) are the values the District will use in delivery of services and facilities to the patrons of the District. **Please see Appendix (2) District Organizational Chart.**

TAXES AND FINANCE

The District's 1998/99 permanent tax rate limit was established at \$0.9076 per \$1,000.00. Historically, the District's highest tax rate was \$1.51 in 1974/75; the lowest was \$0.59 when the District received its first tax base in 1967. At formation, the District had only three parks (leased from the City of Newberg) and few activities. Some forty six years later, the tax rate is \$0.9076 per \$1,000.00, the number of parks has grown to 24 with 100 or more activities. The question to ask is this positive growth or would no growth be preferred? It would be evident growth is preferred by most patrons. The argument would be over how much growth, who pays and at what cost? This is where a realistic plan would be much more beneficial than a plan that ignored these financial questions. It is important to note, that since 1965, the District has only had an operating budget except for one bond issue that was passed in late 60's to build the existing pool. That Bond issue was for \$535,000.00. Recently, the voters passed a second Bond issue to add to the pool and convert the existing building. The bond issue was for 19.9 million.

The District, in 2011/12 has an assessed value of \$2,566,933,787.00. In 1974/75 the assessed value of the District was 144,020,716.00. The District currently has no Bond indebtedness related to taxes. The District does have a debt for construction of a public golf course and purchase of 90 acres of park land. Debt on these items is to be paid off in 2026.

PHILOSOPHICAL POINTS

It is important to be mindful of important philosophical points. These are:

1. Every plan must define the group of people for which plans are being made.
2. By its very nature, planning is futuristic. To satisfy this requirement relative to the preparation of a park and recreation plan, one must determine the size and composition of the recreating public. Studies have shown that given the availability of a wide range of park & recreational opportunities, most people of all ages will take advantage of appropriate and pleasing facilities and services.
3. Quantitative data is needed in any plan that illustrates the desires of the group of people for which the plans are being made.
4. A plan must be realistic and a guide. A plan should not be law or absolute. A plan must be flexible, accommodating, and it must benefit the people for which the plan is made. The benefit should be the guide, not the plan's content. A plan should allow for alternatives and opportunities that may appear or become available.
5. A plan assumes growth will occur. This plan's aim is to take a positive approach by understanding, managing and using growth to strengthen the values of the patrons and provide desired services and facilities. **(See Appendix (3) for local survey of patron values and vision).**
6. The plan must be integrated into national guidelines, as well as state, county and city master plans.

POPULATION AND THE ECONOMY

The following information clearly indicates that population and economic growth will occur in the District. It is important that the District responds to the growth in a positive manner. A positive approach is to understand, manage and use the growth to strengthen the values of the patrons and the Chehallem Park and Recreation District. In 1992 Chehallem Valley Future Focus completed a survey for the Chehallem Valley.

The populations of both the cities of Newberg and Dundee increased from 1970 to 2010. The average annual rate of population growth was approximately 2.5 percent annually. Based on the same rate of growth, the population in the District will increase from 32,719 in 2010 to 46,993 in 2034. At this rate of growth, the population of the District will double in approximately 25 years. The incorporated areas of the District (defined as Cities of Dundee and Newberg) have grown over the last decade; Newberg's population increased by 19 percent and Dundee's population increased by 36 percent. During the last 20 years, Newberg's population has more than doubled and Dundee's population has nearly tripled.

There are other population factors to consider. Median age of the national population increased from 30 years in 1980 to 33 years in 1990. Yamhill County has a median age of 33 years, while Newberg's current median age of 30 years reflects the fact that younger residents make up a sizeable portion of the population. This would reflect that suburban communities are generally made up of younger residents. The District remains very homogeneous. The 1980 census revealed that only 3 percent of the Districts population was nonwhite and Hispanic. In 1990, the nonwhite Hispanic population increased to 7 percent. As the district grows, the area's ethnic diversity will more closely mirror that of the Portland metropolitan area.

CHEHALEM PARK AND RECREATION DISTRICT PROJECTED POPULATION GROWTH

	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>PROJECTED</u>
<u>AREAS</u>	<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>	<u>2010</u>	<u>2017</u>	<u>2034</u>
Incorporated	7,095	10,517	14,749	20,662	25,280	27,235	39,270
Unincorporated	3,370	6,482	*	7,321	7,439	7,518	7,713
<u>TOTALS</u>	<u>10,465</u>	<u>16,999</u>	<u>23,508</u>	<u>27,983</u>	<u>32,719</u>	<u>34,753</u>	<u>46,983</u>

*There was not an actual count for the unincorporated area in 1990; an estimate based on 2000 and 2010 dates amounts to 8,759.

The District has a diverse and vibrant economy. The region's original economic base revolved around agriculture. While the agricultural economy has remained strong, recently energized by the growing wine industry, a diverse manufacturing economy has developed.

The District's economic diversity and prosperity distinguish it by maintaining an identity separate from the Portland metropolitan area, existing in the economic shadow of the Portland metropolitan area. The

economy is growing and diversifying. As stated at a Chamber of Commerce meeting “Portland is our favorite bedroom community.”

Retail trade is one apparent weakness in the economy; studies found the local retailers only capture approximately half of the retail expenditures. The retail trade is projected to increase in the future. Development of Fred Meyers has helped retain part of the retail expenditure.

In recent years the tourist oriented economy has evolved. The recent development of the Allison Inn & Spa is helping the tourist-oriented economy. This is due to the area being the gateway to Oregon's wine country. This may boost the presently weak commercial and service sectors of the economy.

The trends for the economy in the District are:

1. Sustained growth. Area wage and salary employment increased 35%, manufacturing employment increased 29%, and nonmanufacturing employment increased 37%. Unemployment was below 6% until the recession hit. We did have an unemployment rate below the state and national rate.
2. The Manufacturing base is continuing to diversify and expand. Strong growth in the manufacturing sector has occurred. From 1983 to 1990, manufacturing employment increased 40 percent. Currently no single industry in the District accounts for more than 25% of the manufacturing employment.
3. A survey in 1985 revealed only a 53.3% capture rate of retail expenditures. This was prior to Fred Meyer becoming located in Newberg.
4. Tourism will play a larger role in the economy. The District is the gateway to Oregon's most productive wine region. The rolling hills and scenic vistas are attracting more recreational and competitive bicyclists.
5. The economy will benefit from growth in international trade and investment. Recently one Japanese firm located in the District has already expanded.

PHYSIOGRAPHY

This section presents a summary of the physiographic features of the District. This is included to assist in the planning and development of future recreation facilities.

Landform and Geology in the District consist of three distinct subareas of the five distinct subareas in Yamhill County. The three subareas that make up the District are:

1. Chehalen Mountains a prominent anticlinal structure across the Northern and Eastern portion of the District composed of marine sediments overlain by Columbia River basalt and loess deposits of three to sixfeet in thickness. Parrett Mountain is composed primarily of Columbia River basalt and is cut by a number of north-south trending faults which control the drainage pattern. Chehalen and Parrett Mountains range from 1200 feet in elevation in the south to 1600 feet at Bald Peak on

2. The Red Hills of Dundee are a highly dissected area composed of Columbia River basalt overlying marine sediments and cut by two northwest-southeast trending faults. Much of the area is subject to slides, due primarily to the plastic nature of the soils. These hills are heavily eroded with elevations reaching 800 to 1000 feet.

3. The lower slopes of the various hills and valley bottoms, except for areas along major stream courses, are composed of non-marine terrace deposits. The Willamette silt is a major constituent of these deposits and is characterized by an uniform lacustrine silt and is mixed with sand and gravel with some igneous and metamorphic boulders. Elevation is around 100 to 150 feet.

Climate in the District lies within the marine west coast climatic type. Mean daily temperatures in January are in the 30 to 40 degree range, while in July such temperatures are in the 65 to 75 degree range. Few days in winter average less than 20 degrees, and few days in summer exceed 90 degrees. Rainfall averages 40 to 45 inches a year. The frost-free season is about 250 days, and the growing season about 175 days. The climate could be said to be equable and salubrious, it is enclosed by mountains and is poorly ventilated during periods of prolonged temperature inversions.

Soils in the District are composed primarily of fill material. Willamette Silt is the principal surface soil and consists predominantly of sandy silt and slightly plastic clayey silt and areas of moderately plastic clay soils. Building foundations and roads properly designed and constructed should be no problem. The Chehalem and Parrett Mountains and the eastern half of the Red Hills of Dundee are underlain at shallow depth by basaltic lava of the Columbia River Basalt formation. These areas are generally not well suited for cultivation, though in the case of the Dundee Hills, they are used for orchards and grapes. The Columbia River Basalt formation will support heavy foundation loads with little or no settlement; however, in the case of the Chehalem Parrett Mountain complex, foundation problems are more serious due to slippage of the thin soil layer over bedrock.

The preceding natural elements provide the basis for dealing with the recreation process as a functional system. This is exemplified in two ways. first, by providing the best basis for planning a recreational and open space system aimed at balance in the natural environment; and second, floodplains and drainage generally contained within the limits of such bases. Cooperation between the Soil Conservation Service and the District in planning recreation sites should be used and prove beneficial.

HELPFUL GENERAL INFORMATION

In selection of sites and facilities, public input is important. The ability to involve citizens is a major objective of planning. This objective has difficulties. The first difficulty is securing timely data that addresses wants and needs of the public. The second difficulty is the inability to inform the community of the wants and needs that exist. The third difficulty is the public's resistance to become involved in the planning. The easiest element of the planning process is determining the needs that exist. The needs are important in securing and developing parks and recreational opportunities. The wants of the community being understood and secured is the challenge for this process to produce short-term and long-term effectiveness and efficiency.

sound reasoning. The overall mission of the District is to determine the patron’s socioeconomic needs and interest: The socioeconomic characteristics are elements that generally translate into type and level of recreation experience. After type and level of experience is determined, identify the general characteristics of the facilities required to provide the desired experience (i.e., single-purpose facility - tennis center, natural resource-based - picnicking, trails, unstructured play space, group activity facility- ball fields, courts). Before a site is purchased and facility built, a plan and a budget need to be prepared. (The need to know the land needed, facilities required to provide activities and experience) In other words, show the number and type of facilities required to provide the desired activity in a cost effective way. Know the land acreage needed to support the facility, and have a system for project cost for acquisition and development.

PARK CLASSIFICATION SYSTEM

A classification system for parks and open spaces is needed. This classification system addresses community spatial requirements, whereas facility standards address the facilities within the classified parks and open space areas. The classification system of NRPA is used in most communities or incorporated areas. There are other systems that lend themselves to the unincorporated areas. We introduce two systems to serve as a guide in planning, but not as an absolute blueprint. It is possible and currently exist where one component may occur within the same site (but not on the same parcel of land), particularly with respect to special uses within a community or districtwide park. (To better understand a neighborhood park could exist within a community park or district wide park.)

The first system for classification of parks and open system follows:

N.R.P.A. PARK CLASSIFICATION STANDARDS

<u>PARK CLASSIFICATION STANDARD</u>	<u>ACREAGE STANDARD</u>	<u>SIZE STANDARD</u>	<u>POPULATION STANDARD</u>	<u>AREA</u>
Neighborhood	2.5	1/2 to 5 acres	1,000 to 5,000	½ to 1 mile
Community	5.0	5 to 25 acres	3,000 to 25,000	1 to 3 miles
District Wide	20.0	25 + acres	25,000 to 50,000	15 miles
Linear Parks	n/a	n/a	n/a	n/a

The following is the definition of the existing NRPA Park Classification System, and the system used in the calculations for each Park Classification:

Neighborhood Park - Is 1/2 to 5 acres in size. (2.5 acres was used as average). Serves 1000 to 5,000 people (2,500 people was used as average) within a 1/2 mile radius. Facilities are a playground, outdoor basketball multi-purpose court with basketball goal, picnic tables, irrigated open space, accessible by walk ways, water fountain (optional), may have horseshoe area. Neighborhood parks do not usually have public rest rooms or parking lots. These may be tax supported.

Community Park – Is 5 to 20 acres in size (10 acres was used as average). Serves 3,000 to 25,000 people

(12,500 people was used as average) within a 3-mile radius. Facilities are all/or part of the facilities of a Neighborhood Park, a parking lot, picnic shelter and public restrooms. It may have fields, courts, trails, buildings, outdoor areas and other specialized areas. May be tax and fees supported.

Districtwide Park - Is 25 acres plus in size, and serves 25,000 to 50,000+ people in a 15-mile radius or half hour drivetime. Facilities as listed in Neighborhood and Community Parks may have camping facilities or be a specialized facility such as a golf course or aquatic center. This facility will have use by patrons outside the District and may be fee and tax-supported.

Specialized Facilities - Are facilities, such as community or senior center, aquatic or youth center, bowling alleys and other facilities. May be located in any park and have parking available. May be fee and tax supported.

Paths, Trails, and Linear Parks – Is a comprehensive path, trail, and linear park system providing an extensive network of natural open areas, canals, and urban paths to connect parks and other recreation facilities. This system promotes alternative sources of transportation. Paths, nature trails and urban trails are designated routes that provide an opportunity for walking and cycling, and need not be intensely developed to function effectively as a corridor connecting other park and recreation facilities. Canal banks, rivers, creeks, or hilly areas can be used and developed with paths, trails, or greenway corridors to connect areas of the District and provide places of special interest, as view sheds do. It is difficult to classify linear parks in a quantitative manner, such as one linear park per 2,000 people; therefore, population standards do not apply to linear parks, paths, or trails. It is more effective to classify linear parks on a qualitative manner based on the community's desire to have greenways and bikeways that connect to other parks and key locations throughout the community to form a comprehensive network.

Linear parks are typically wider and developed as continuous greenway corridors, with trees, viewing areas, rest nodes, lighting, and multi-use paths. Linear parks may contain multi-use paths, bike-paths, pedestrian walkways, equestrian trails, picnic areas, gardens, and children play areas, art work, interpretive signage or they may be left in a natural state. To function properly, the linear park should have a minimum of 20 feet of land width available along the respective corridor and should be larger when in proximity to recreational facilities. There are a variety of areas and corridors in the Chehalism Park and Recreation District that are and can be incorporated into a series of linear parks along the creeks and the river. Other park facilities should be located adjacent to linear parks to augment the linear park system and to ensure connectivity within the parks and recreation system. May be fee and tax supported.

Bureau of Outdoor Recreation Park Classification

This system is used by Bureau of Outdoor Recreation. The District covers more than just incorporated areas. This classification system may lend itself to all areas in the District and include other public and private providers of open spaces and greenways.

Class I High Density Recreation Areas characteristics are a high degree of development and heavy investment. Areas are usually managed exclusively for recreation purposes. This provide a wide range of activities for a large number of people, and usually include road networks, parking areas, fields, courts, buildings such as

restrooms, concessions, community centers, swimming pools, etc. Class I usually is located in or close to incorporated or major centers of population. Class I will usually be operated by the District or private provider. This class has no specific size classification.

Class II General Outdoor Recreation Area characteristic is ability to sustain a large, diverse and varied amount of activity and areas such as: picnicking, fishing, water sports, developed camping, nature walks and outdoor games. These areas range in size from several acres to large tracts of land.

Class III Natural Environmental Areas characteristic of this class is encourage users to enjoy resource "as is" in natural environment. Activities associated with this area are hiking, informal camping, picnicking, canoeing. Emphasize the natural environment rather than provision of structured facilities.

Class IV Unique Natural Areas, Open Space and Green Ways characteristic of this class is an area with natural scenic or scientific significance. Preservation of these resources in their natural condition is the primary management objective. The recreation activities and use of these sites must be managed based on carrying capacity, not demand or wants. All support facilities such as access roads, parking areas and sanitary facilities should be located on the periphery of this area. Trails may be permitted.

Class V Primitive Areas characteristic of this areas is that it is valued highly for its inspirational, aesthetic and cultural qualities, as well as, it scientific ecological merit. This provides the user with the feeling of a wilderness experience, a sense of being so far removed from the sights and sounds of civilization that the user can fill alone with nature. Use of the area must be such that the area is allowed to return to a nearly undisturbed and wild condition. There should be a current lack of human activity and mechanized transportation. This area is selected and managed for the sole purpose of maintaining primitive characteristics.

Class VI Historic & Cultural Areas characteristics of these sites are that they emphasize the historical, traditional and or cultural heritage of the area. The site is sufficiently significant to merit preservation. The site is set aside and managed to make cultural and historical values available to as many people as possible without structural deterioration. Primary management objectives should be to affect such restoration as may be necessary to protect from deterioration and to interpret the significance to the public.

NEIGHBORHOOD PARKS

Using the above classification system **Newberg** in 2010 would have 8.84 (or rounded **9**) neighborhood parks consisting of 22.5 acres of property. This assumes each park would serve 2,500 residents; each park would be 2.5 acres in size. The minimum number of neighborhood parks for Newberg would be 4.42 (or rounded **5**) neighborhood parks, each consisting of 5 acres and serving 5,000 residents. **Dundee** would have 1.23 (or rounded **2**) neighborhood parks consisting of 5 acres of property. Each park would serve 2,500 residents. Each park would be 2.5 acres in size. The minimum for Dundee would be .634 (or rounded **1**) neighborhood park consisting of ½ acre of property and serve 5,000 residents. Please note, this uses the population standard. The area standard of ½ mile may require more neighborhood parks in Newberg and Dundee.

COMMUNITY PARKS

Using the above classification system **Newberg** in 2010 would have 1.77 (or rounded **2**) Community Parks consisting of

20 acres of property. Each park would serve 12,500 residents. Each park would be at least 10 acres in size. **Dundee** would have one community park consisting of at least 10 acres of property. Each park would serve 12,500 residents. Each park would be 5 to 25 acres in size. This would be the average. The minimum would be one community park for Newberg and Dundee, be at least 5 acres in size and serve 25,000 residents. Please note this uses the population standard. The area standard of 1 to 3 miles may require more community parks in Dundee and Newberg.

DISTRICTWIDE PARKS

Using the above classification system, Newberg and Dundee in 2010 would have one Districtwide park consisting of 20 acres of property.

LINEAR PARKS

Using the above classification system, Newberg and Dundee in 2010 would have linear parks, paths and trails. Due to explanation a quantitative manner does not apply. Linear Parks should be available throughout the District.

Summary: The District would have 77.5 acres at the average and at the minimum 30.5 acres of parkland, if the above park classification system based on population is observed/adhered to.

The following is the definition of the existing NRPA Park Classification System, and the system used in the calculations for each Park Classification:

Based on the above definition of parks the following are the existing parks in Newberg, Dundee and unincorporated areas.

<u>NEWBERG PARK NAME</u>	<u>PARK CLASSIFICATION</u>	<u>ACREAGE</u>
Hoover Park	Neighborhood/Community	7.00
Scott Leavitt Park	Neighborhood	1.30
Memorial Park	Neighborhood/Community	2.50
Babe Niclous Park	Neighborhood/Community	5.50
Community Center	Specialized Facility	1.20
Spring Meadow Park	Neighborhood	3.40
College Park	Neighborhood	1.10
Ewing Young Park	Neighborhood/Districtwide	44.40
Jaquith Park	Neighborhood/Districtwide	15.30
Crater Park	Neighborhood/Districtwide	18.00

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Chehalem Glenn Golf Course	Community/Districtwide	264.41
Buckley Park	Neighborhood	1.00
Rotary Park	Neighborhood/Districtwide	2.50
Amory Park	Neighborhood/Districtwide	2.40
Friends Park	Neighborhood	9.05
Tom Gail Park	Neighborhood	3.26
Oak Knoll Park	Neighborhood	.50
Gladys Park	Neighborhood	2.03
White Oak Park	Neighborhood	1.90
Administrative Offices	Specialized Area	1.50
Senior Center	Specialized Area	.05
210 N. Blaine Street	Specialized Area	.15
Drainways Newberg	Open Space	3.55

Summary: Newberg has **17** Neighborhood Parks, Three Community Parks, Six Districtwide Parks and Four Specialized Area, for a total acreage of **388.45**.

<u>DUNDEE PARK NAME</u>	<u>PARK CLASSIFICATION</u>	<u>ACREAGE</u>
Billick/Dundee Park	Neighborhood/Community	10.60
Falcon Crest Park	Neighborhood	3.80
Overlook Park	Neighborhood	.80
River Park	Neighborhood	4.90
Sanders Family Park	Neighborhood/Community	6.70
Fortune Park	Neighborhood	2.22
Drainways Dundee	Open Space	1.31

Summary: Dundee has **6** Neighborhood Parks, Two Community Parks, **0** District Wide Parks and **0** Specialized Area for a total acreage of **29.02**.

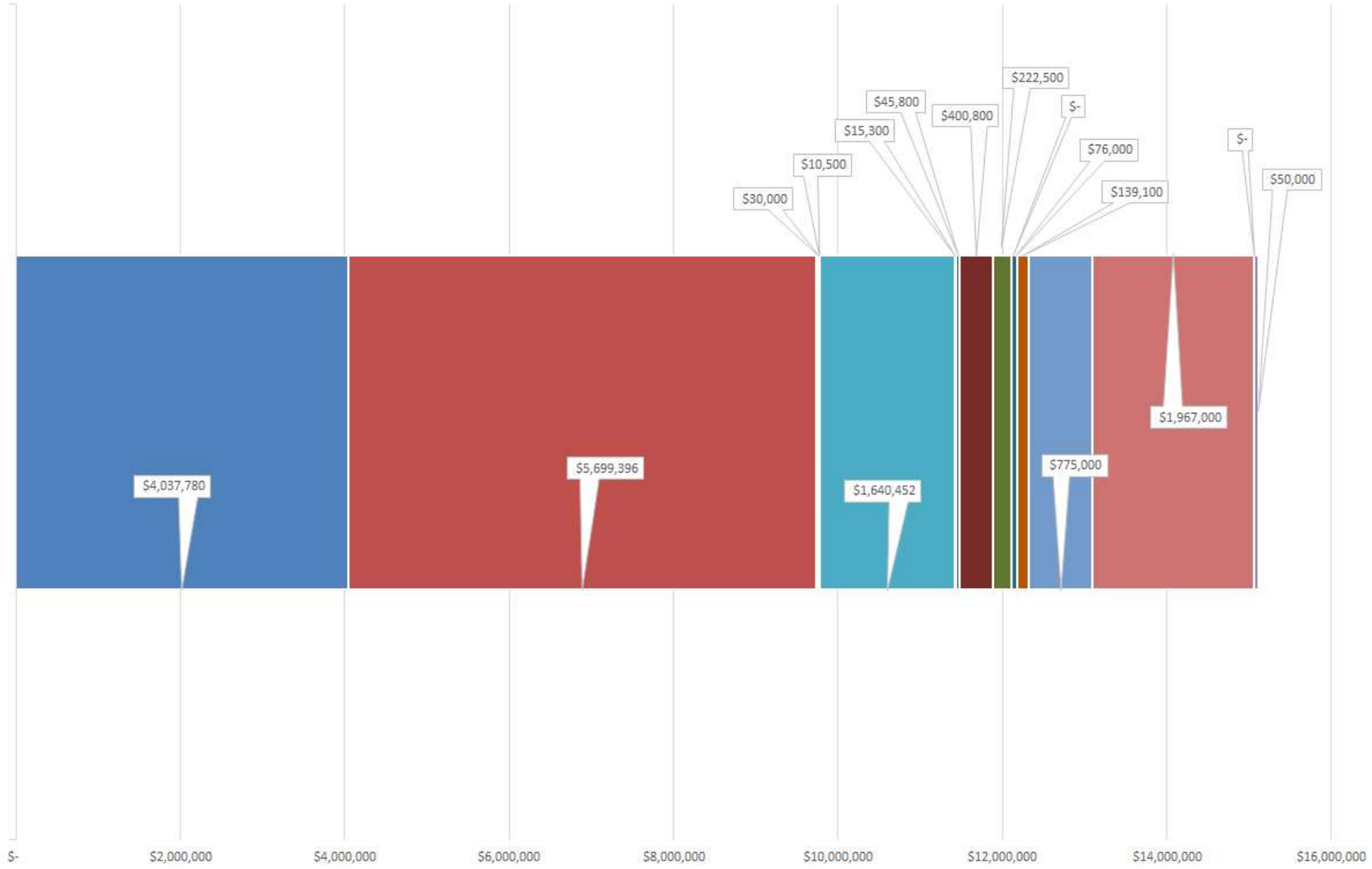
<u>UNINCORPORATED PARK NAME</u>	<u>PARK CLASSIFICATION</u>	<u>ACREAGE</u>
Crabtree Park	Community/Districtwide	12.40
Luis Brilliis Park	Community/Districtwide	17.44
Williamette River Park	Community/Districtwide	92.44
Schaad Park	Neighborhood/Community	9.72
Bob & Crystal Rilee Park	Community/Districtwide	327.00

Summary: Unincorporated has one neighborhood Park, four community Parks, four Districtwide Parks and **0** Specialized Area, for a total acreage of **459.00**.

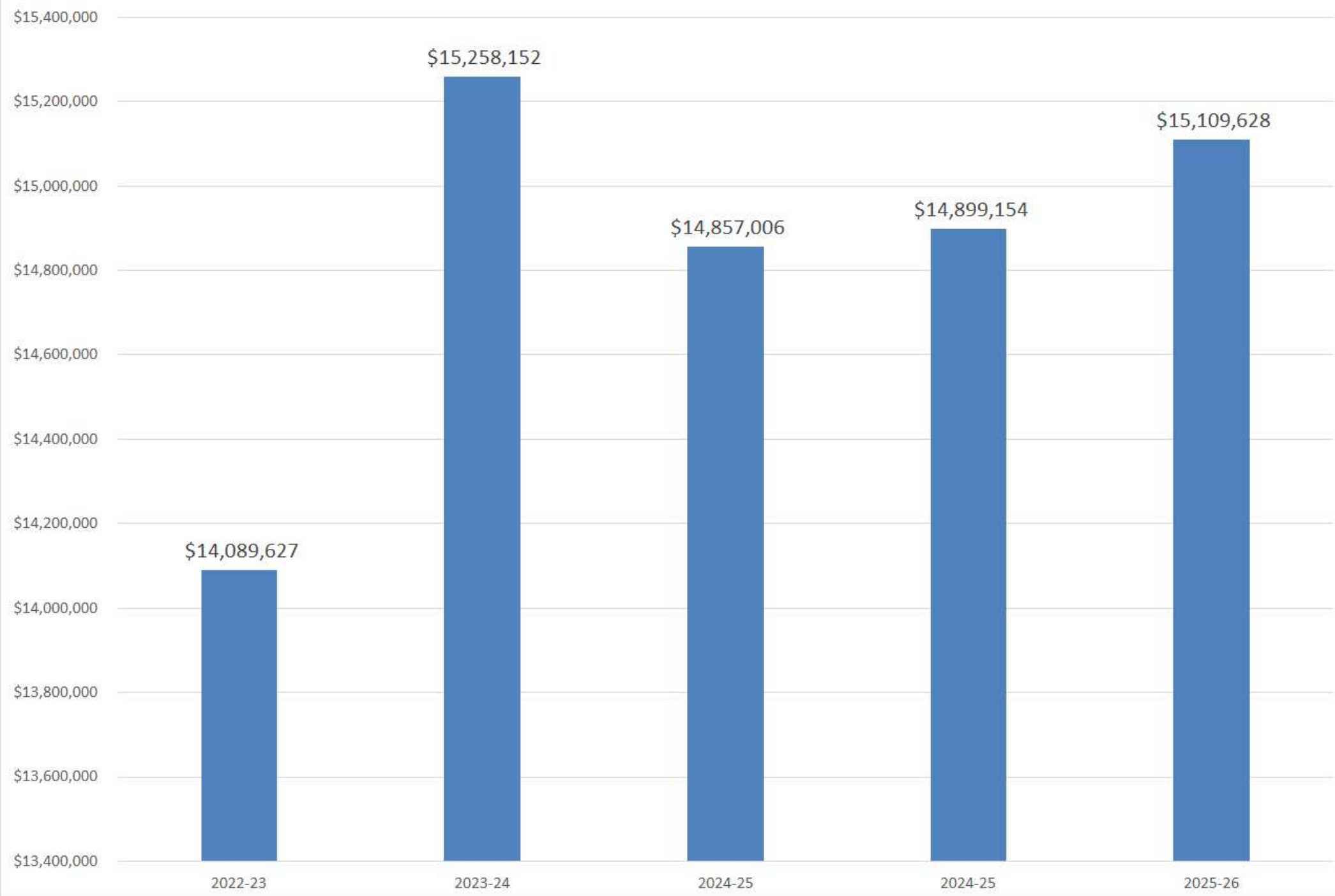
Revenue by Type for FY25-26

- TOTAL TAXES
- BEG BALANCE
- INTEREST RV
- PARK RENT
- AQUATIC REV.
- CONCESSION
- ADULT SPORTS
- YOUTH SPORTS
- REC REVENUE
- PRESCHOOL
- COMMUNITY SCH
- SENIOR CENTER
- PLG/CENTERS
- GOLF COURSE
- REC ADJ
- MISC REVENUE

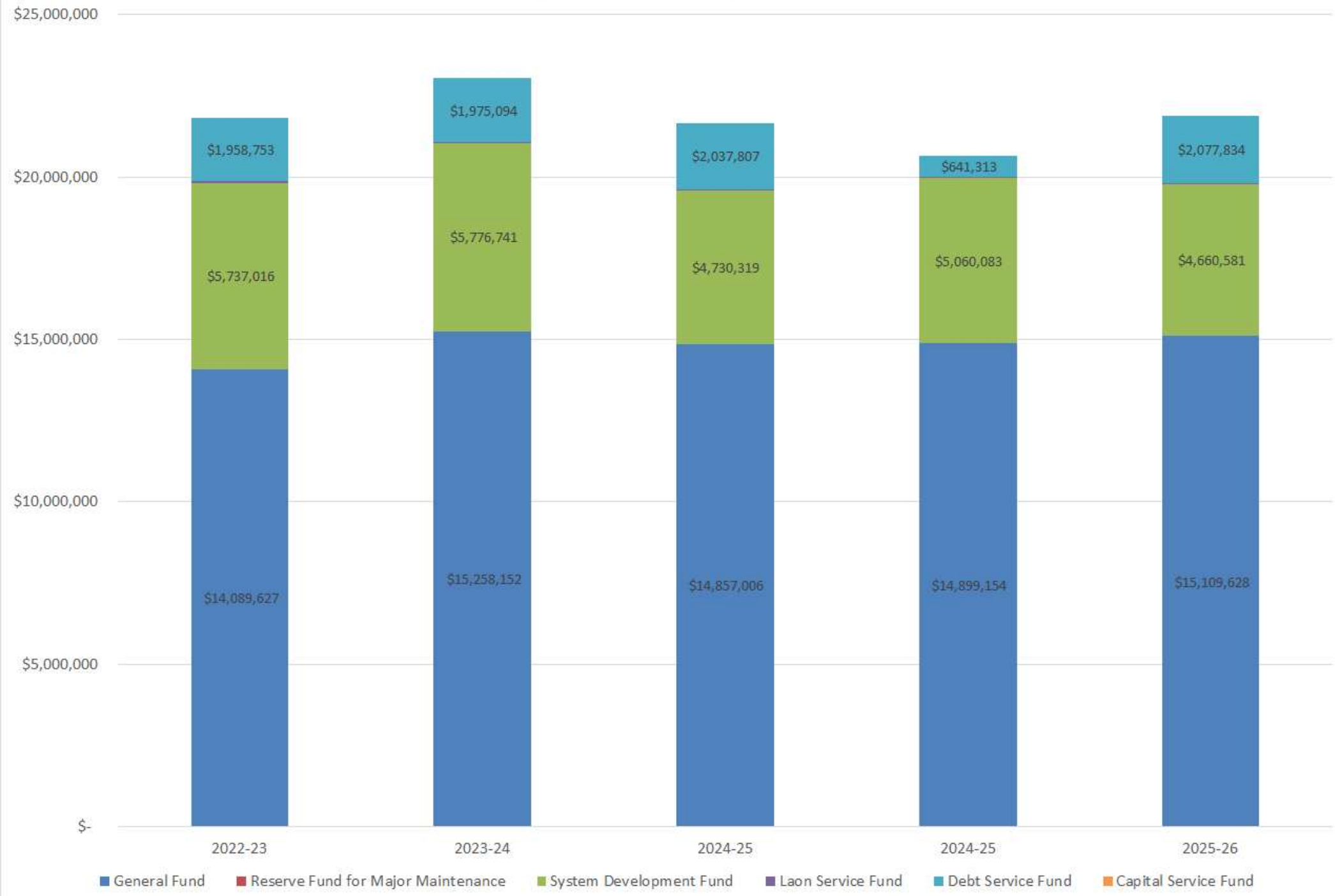
FY 2025-26



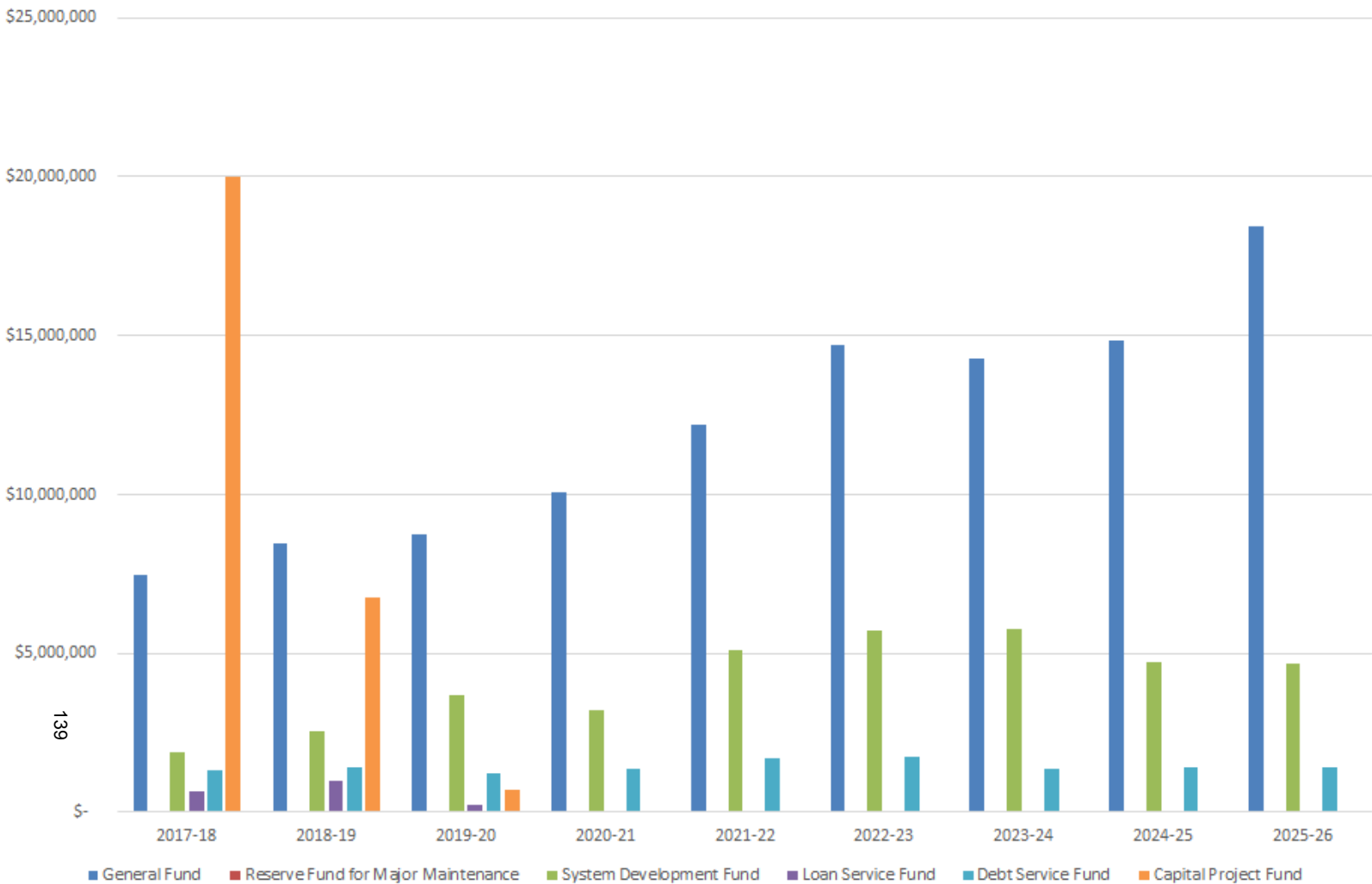
Revenue by Year - General Fund



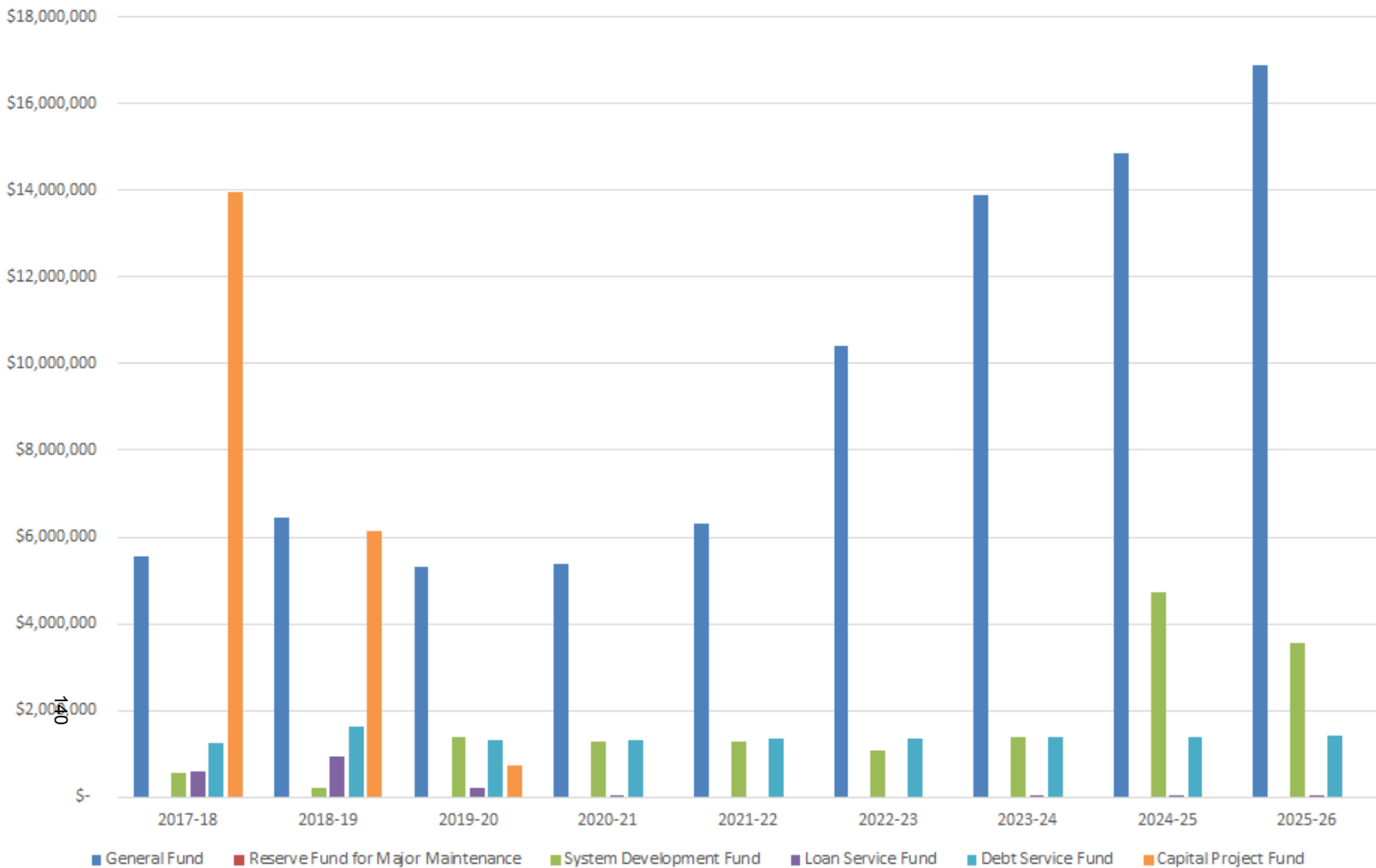
Revenue by Year - All Funds



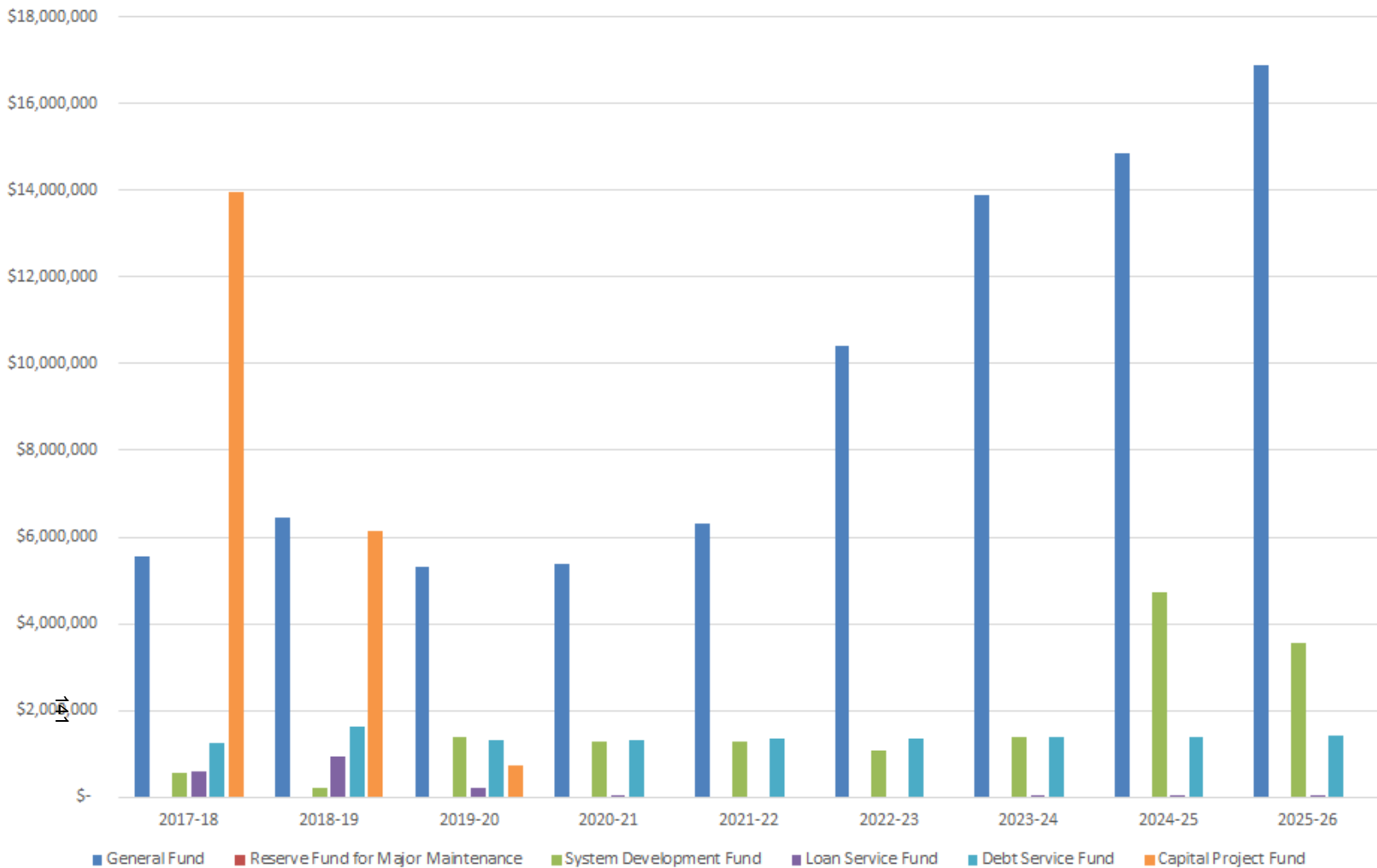
Revenue by Year - All Funds



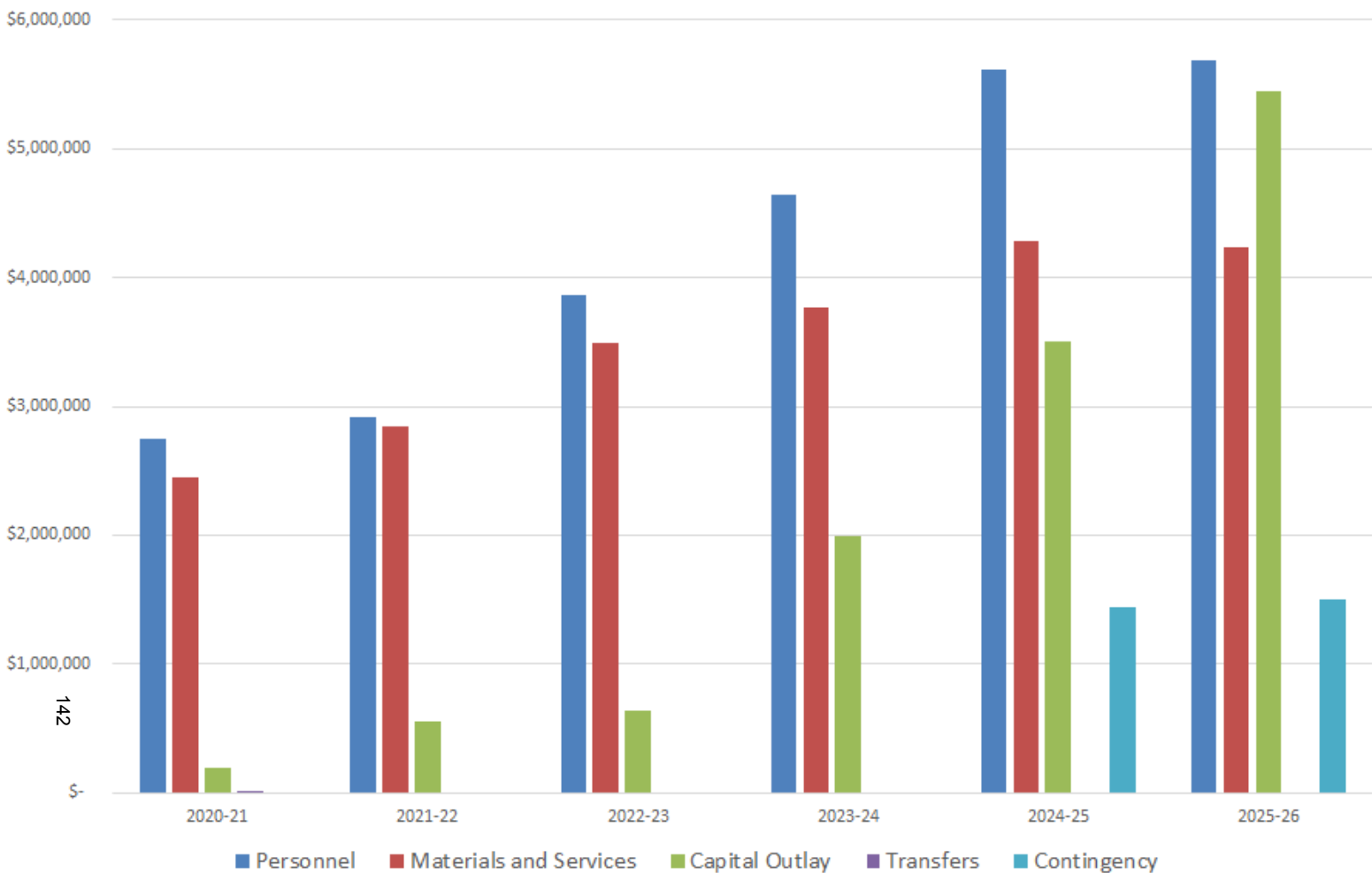
Expenditures by Year - All Funds



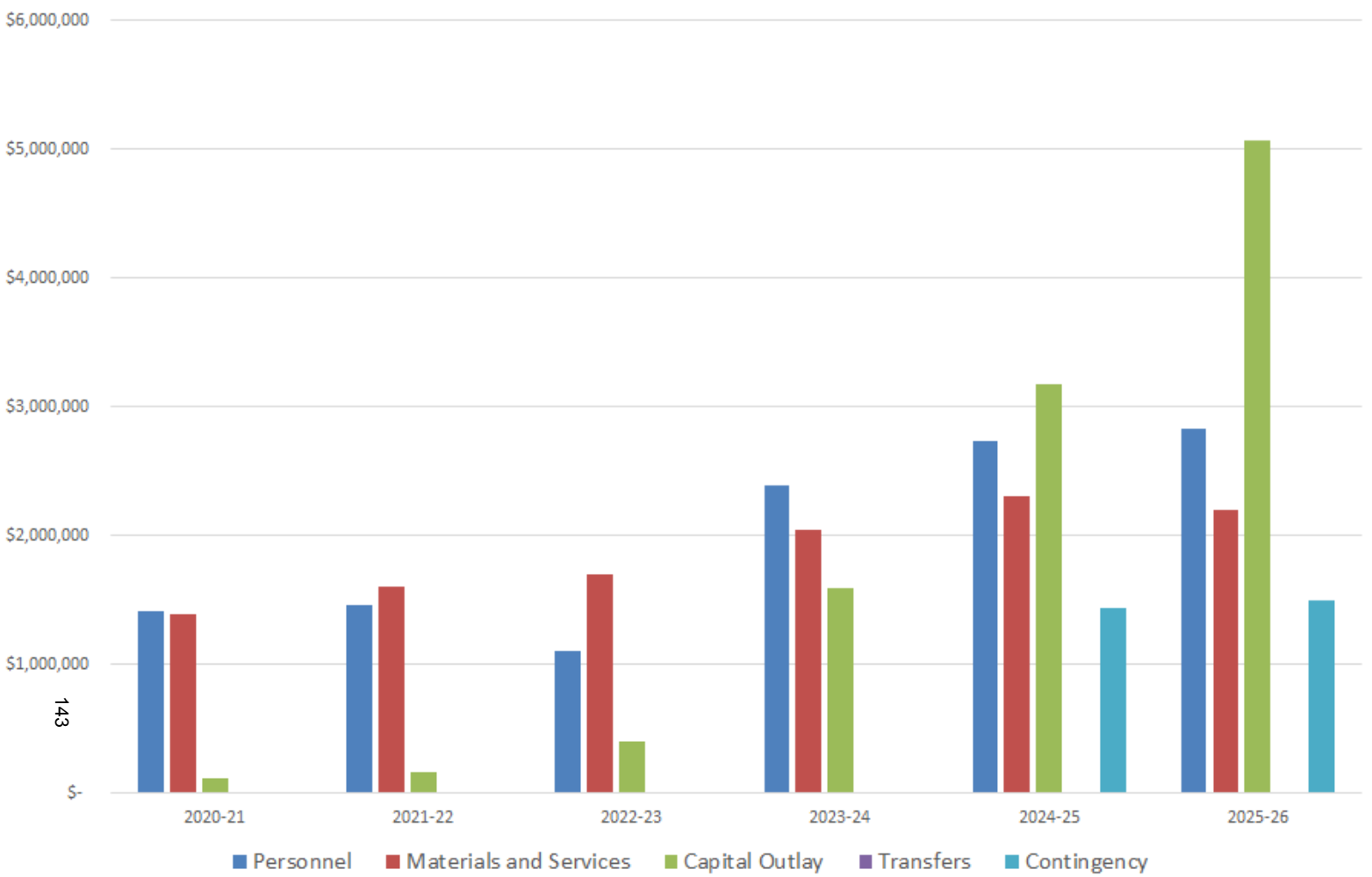
Expenditures by Year - All Funds



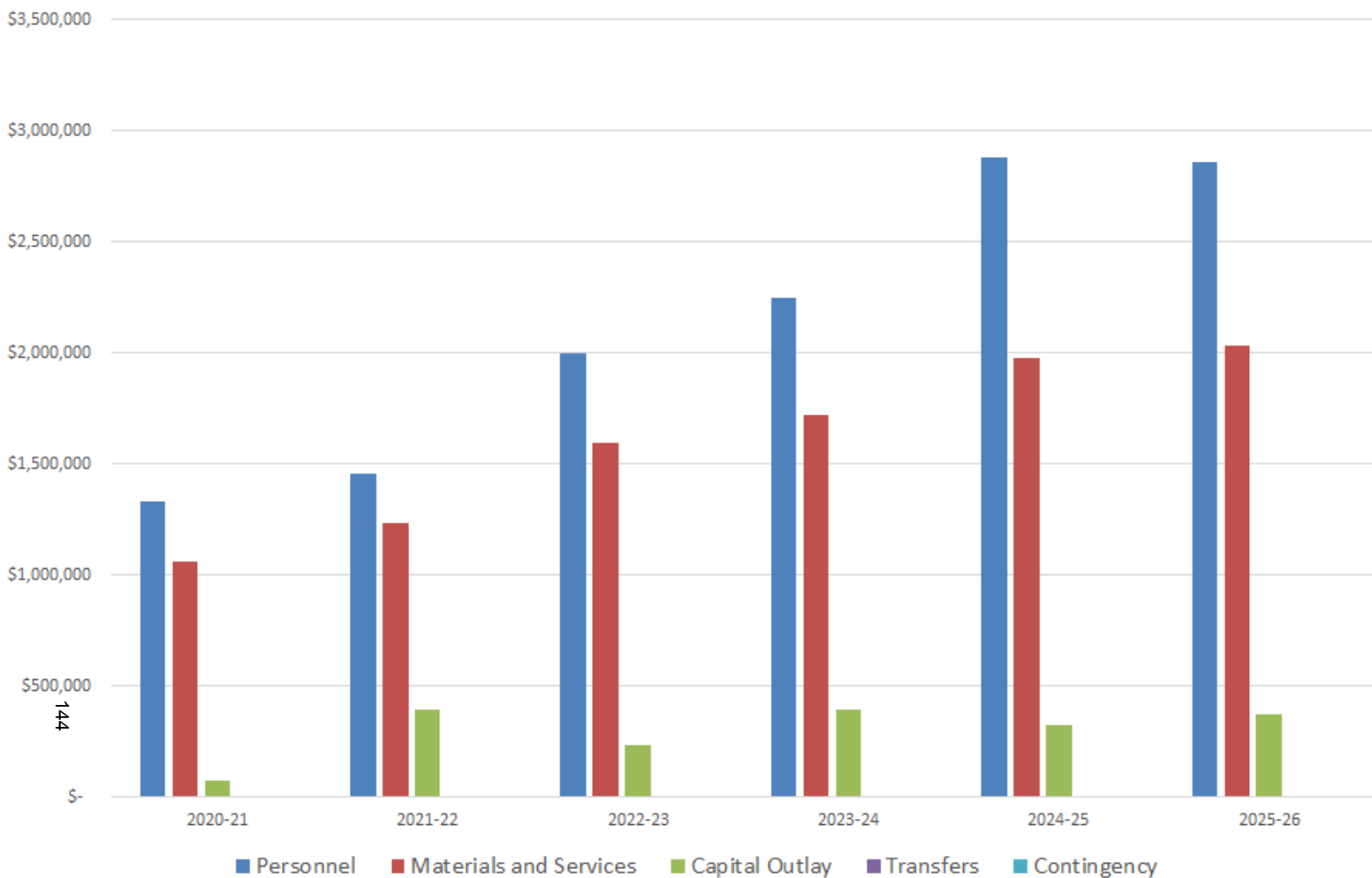
General Fund Expenditures by Type and Year



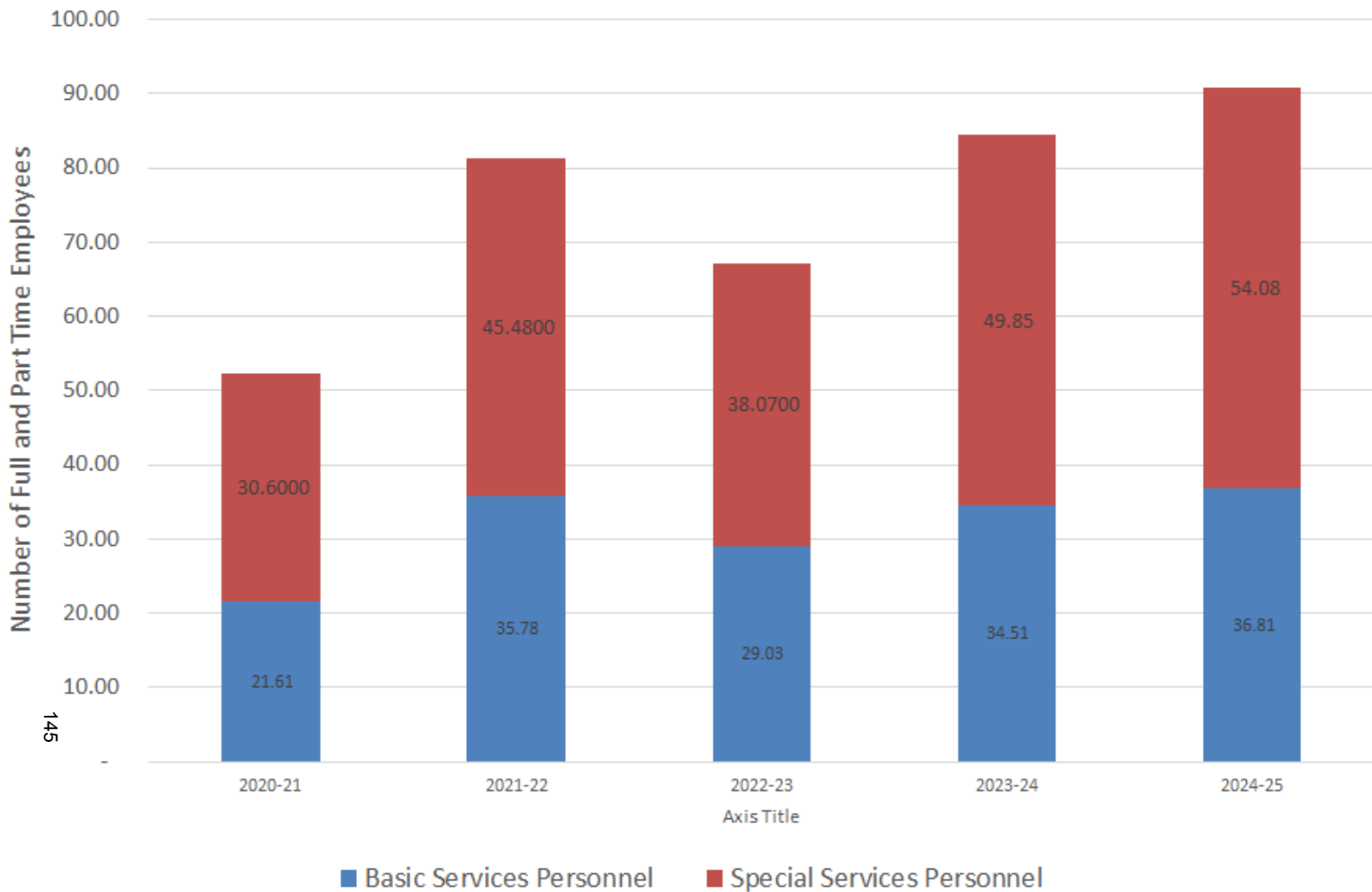
Basic Services Division Expenditures by Type and Year



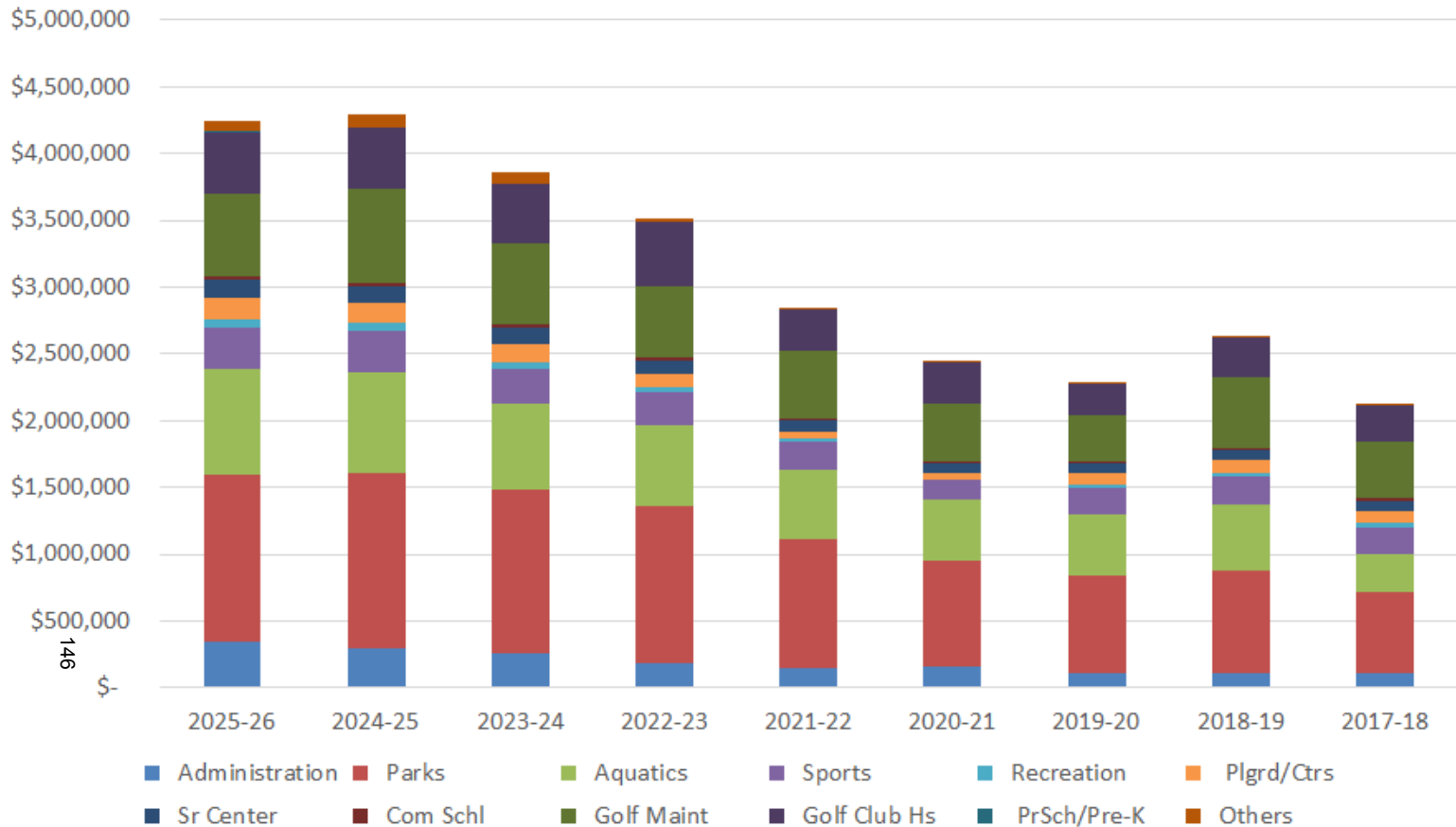
Special Service Division Expenditures by Type and Year



Number of District Employees By Division and Year



Materials and Services Synopsis by Department and Year



Materials and Services Synopsis Type and Year

