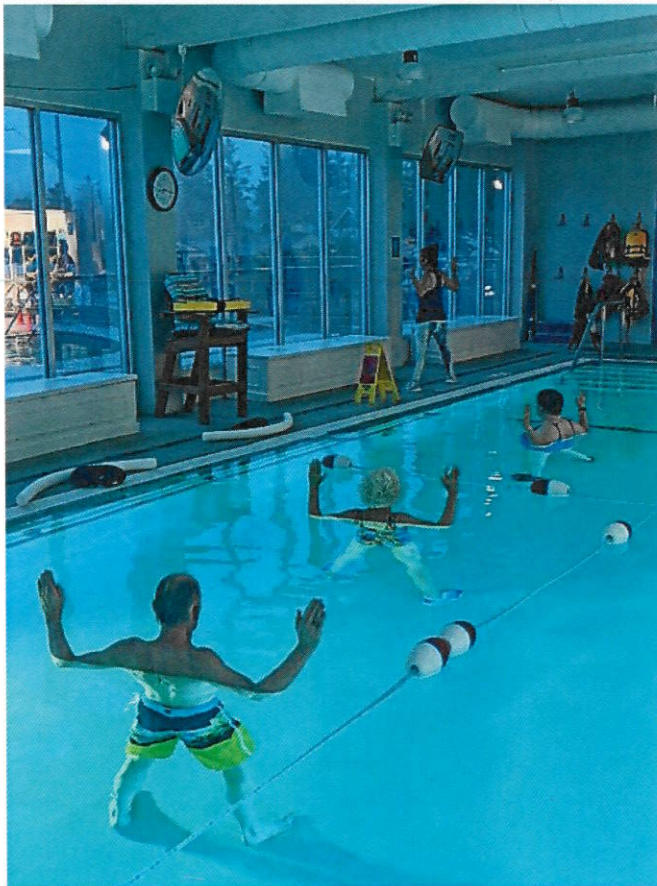




SUNSET EMPIRE

PARK + RECREATION DISTRICT



Budget Fiscal Year 2021-2022

Budget Committee Meeting

Tuesday, April 27, 2021

Bob Chisholm Community Center, 1225 Avenue A, Seaside, OR 97138
7:00 PM

1. Call to order
2. Welcome and Introductions
3. Review of Local Budgeting In Oregon Handbook
4. Election of Chairperson, Vice Chair & Secretary
5. Receive Budget Message
6. Review Departmental Budgets
7. Public Comment
8. Next Meeting: May 25th @ 7:00 PM
9. Adjournment

Accessibility: This meeting is handicapped accessible. Please let us know at 503-738-3311 x 0, if you will need any special accommodation to participate in this meeting.

Budget Committee Meeting

Tuesday, May 11, 2021

Bob Chisholm Community Center, 1225 Avenue A, Seaside, OR 97138
7:00 PM

1. Call to order
2. Approval of April 27, 2021 Budget Committee Meeting Minutes
3. Public Comment
4. Review of Introduction to Budget (pages 1-2)
5. Review of the Review & Assessment of Current District Operations, Facilities & Programs (pages 14-28)
6. Review of the Budget for Administration
7. Review of the Budget for Maintenance
8. Review of the Budget for Aquatics
9. Review of the Budget for Recreation
10. Review of the Budget for Youth Programs
11. Review of the Budget for the Community Center
12. Review of the Budget for Special Events
13. Review of the Summary Sheet for the General Fund
14. Review of the Three Major Budget Funds
 - a. Capital Improvement Fund
 - b. Broadway Field Fund
 - c. Sunset Recreation Center Fund
15. Adjustment of Budget according to desires of Budget Committee (if necessary)
16. Approve Budget

***Budget Committee may decide to approve the Budget or decide to meet another time.*

- 17. Next Meeting: May 25th @ 7:00 PM
- 18. Good of the Order
- 19. Adjournment

Accessibility: This meeting is handicapped accessible. Please let us know at 503-738-3311 x 0, if you will need any special accommodation to participate in this meeting.

Budget Committee Meeting

Tuesday, May 25, 2021

Bob Chisholm Community Center, 1225 Avenue A, Seaside, OR 97138
7:00 PM

1. Call to order
2. Approval of May 11, 2021 Budget Committee Meeting Minutes
3. Public Comment
4. Statement from Executive Director Skyler Archibald
5. Review of Questions from Budget Committee
6. Adjustment of Budget according to desires of Budget Committee (if necessary)
7. Approve Budget
8. Good of the Order
9. Adjournment

Accessibility: This meeting is handicapped accessible. Please let us know at 503-738-3311 x0, if you will need any special accommodation to participate in this meeting.



Proposed Budget Fiscal Year 2021-2022

Presented by
Skyler Archibald
Executive Director
and
Marcus Runkle
Finance & Administrative Services Manager

April 27, 2021

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Vision & Mission Statement

SEPRD District Map

Did You Know?

Organization Chart



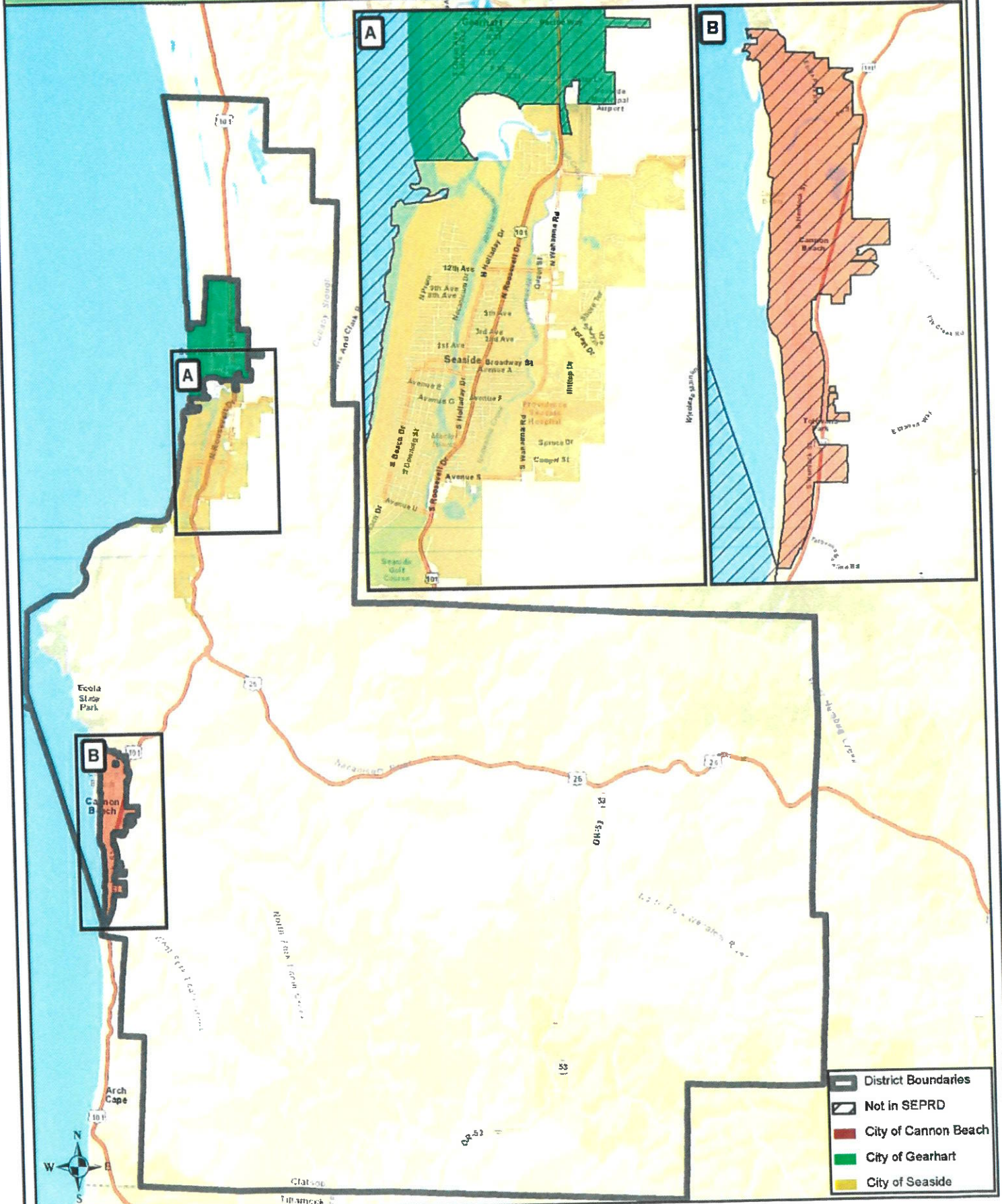
VISION STATEMENT

We lead our community toward a healthy, active lifestyle
and foster a sense of community through
inclusive, sustainable, educational and recreational programs.

MISSION STATEMENT

Sunset Empire Park & Recreation District
invites and inspires our entire community to engage
in P.L.A.Y.! (Positive Life Activities for You)

Sunset Empire Parks & Recreation District



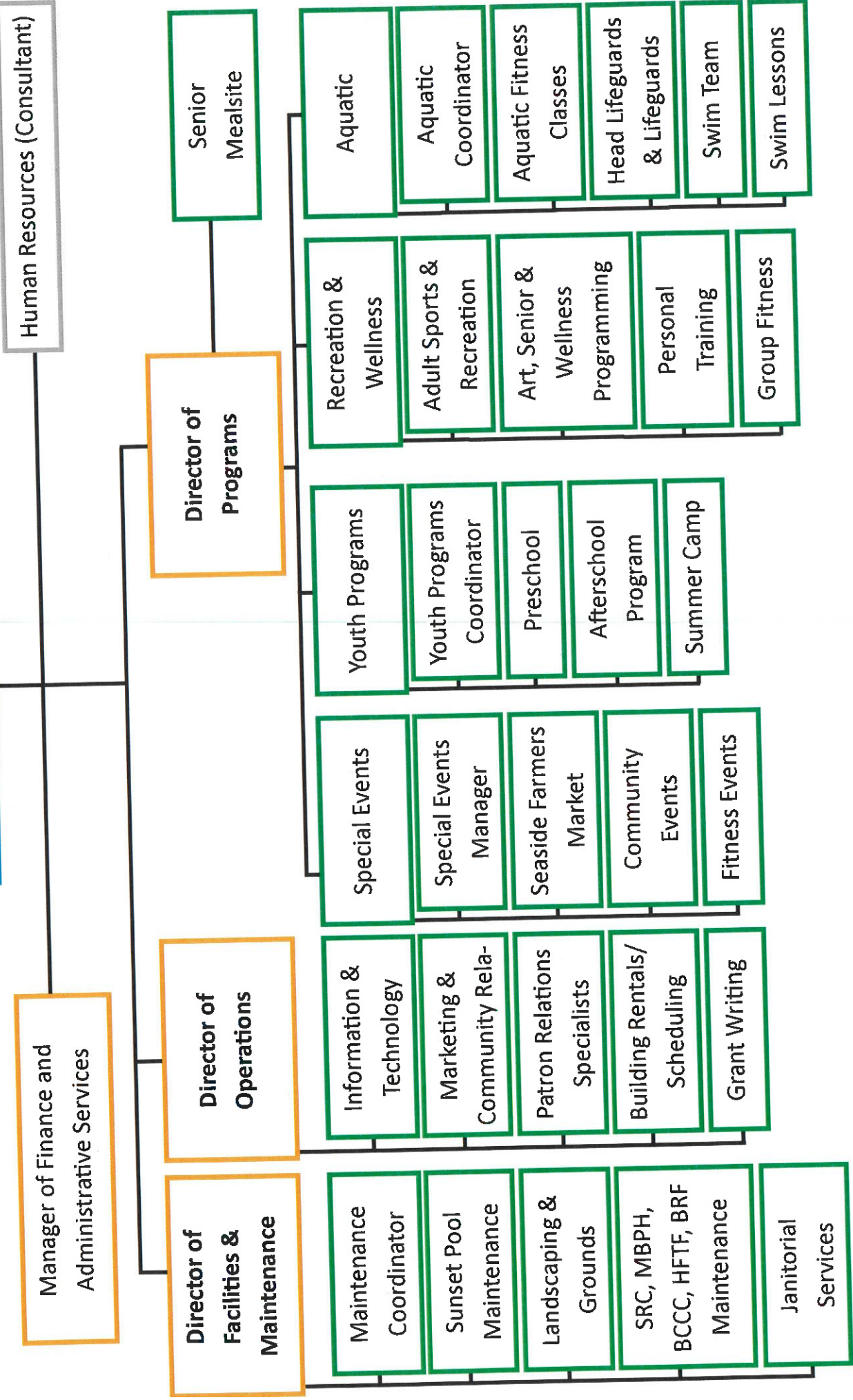
Did you know?

1. Did you know that SEPRD is a special district? A special district is a voter approved governmental entity. SEPRD was formed as a Park and Recreation District pursuant to ORS chapter 266. Formed in 1969, the SEPRD boundary follows Seaside School District #10 boundary, except it excludes the Cities of Gearhart and Cannon Beach.
2. Did you know that SEPRD operates three (3) bodies of water inside the Sunset Pool with fitness area, youth center, Bob Chisholm Community Center, maintains the outdoor skate park, facilitates two (2) community gardens, and provides free and value-priced programs and special events?
3. Did you know the SEPRD is publicly supported through property tax revenues? The permanent tax-rate is 92 cents per \$1,000 of assessed property value?
4. Did you know that each year the SEPRD elected governing body and appointed budget committee review, approve and adopt the operating budget for the district? Once the budget is completed, the governing body has the authority to collect revenue through Clatsop County, for the property taxes, needed to balance the budget up to 92 cents per \$1,000 of assessed property value.
5. Review your tax statement from the Clatsop County to see if you are in the District. It will show "Sunset Park" in the list of assessments if you are inside the District boundaries.

Want to know more? Contact us through our website. We would like to hear from you! Go to www.sunsetempire.com, to check out all of our programs & services. Call, or better yet, stop by & check us out!

SEPRD Board of Directors

Executive Director



Budget Committee FY 2021-2022

Budget Timeline FY 2021-2022



Sunset Empire Park & Recreation Budget Committee Members 2021-2022

Sunset Empire Park & Recreation District Board of Directors

Director, Position 1

Susan Coddington

2152 Cedar St.

Seaside, Oregon 97138

(503) 738-8787

Email: scoddington@sunsetempire.com

START DATE: 04/21/2020

TERM EXP: 06/30/2021

Director, Position 2

Celeste Bodner

145 N Wahanna Rd.

Seaside, OR 97138

(503) 367-8740

Email: cbodner@sunsetempire.com

START DATE: 8/18/2020

TERM EXP: 06/30/2021

Board Vice-President, Board Secretary, Position 3

Michael Hinton

1015 S. Irvine Pl.

Seaside, OR 97138

(503) 440-1281

Email: mhinton@sunsetempire.com

START DATE: 7/1/2017

TERM EXP: 06/30/2021

Director, Position 4

Erika Marshall

1419 N Holladay

Seaside, OR 97138

(503) 440-8617

Email: emarshall@sunsetempire.com

START DATE: 8/18/2020

TERM EXP: 06/30/2021

Board President, Position 5

Katharine Parker

PO Box 368

Seaside, OR 97138

(503) 351-1671

Email: kparker@sunsetempire.com

START DATE: 12/17/2019

TERM EXP: 06/30/2021



Sunset Empire Park & Recreation Budget Committee Members

Amber Clyde
1615 Franklin St.
Seaside, Oregon 97138

TERM EXP: 2021-2022

Norman Brown
3041 Evergreen Dr.
Seaside, Oregon 97138

TERM EXP: 2023-2024

Patrick Duhachek
89736 Seales Rd
Warrenton, Oregon 97146

TERM EXP: 2021-2022

Robert Gazewood
89173 Manion Drive
Warrenton, Oregon 97146

TERM EXP: 2023-2024

Tracy MacDonald
451 Hillside Loop
Seaside, Oregon 97138

TERM EXP: 2023-2024

Budget Timeline

Fiscal Year 2021 to 2022

Prepare proposed Budget	Budget Officer	Feb. – April
Budget Committee appointed and notified	Board	March 23
Publish notice of Budget Committee Meeting <i>Pursuant to ORS 294.426(5)(b), notice of the Budget Committee meeting is also posted on Sunset Empire Park and Recreation District's website at http://www.sunsetempire.com.</i>	Budget Officer	April 12
Budget Committee meets	Committee	April 27
Budget Committee meets	Committee	May 11
Budget Committee meets	Committee	May 25
Approve proposed Budget	Committee	May 25
Publish hearing notice	Budget Officer	June 1
Hold Budget hearing	Board	June 22
Enact Resolutions to: *Adopt Budget *Make appropriations	Board	June 22
Submit Budget to Assessor	Budget Officer	July 15

Budget Process

Each fiscal year, Sunset Empire Park and Recreation District, as a municipal corporation and a special taxing District, prepares and adopts a budget in accordance with Oregon Local Budget Law (ORS chapter 294). The purpose of these statutes is twofold: 1) They establish standard procedures for preparing, presenting and administering the budget. 2) They require citizen involvement in the budget process. The Budget Committee is composed of the Board of Directors and an equal number of qualified electors of the District appointed by the Board. The Budget Committee will receive the budget message and budget document from the budget officer at their first meeting. The committee members will then review and deliberate for as many meetings as it takes to approve the proposed budget.

All Budget Committee meetings are subject to Oregon Public Meeting Law (ORS chapter 192) and must be open to the public. All documents used in the preparation of the budget are subject to public inspection. ORS 192.620 states "The Oregon state government requires an informed public be aware of the deliberation and decision of the governing bodies and the information upon which such decisions are made. It is the intent of ORS 192-610 to 192-690 that decisions of the governing bodies be arrived at openly".

Budget Message FY 2021-2022

Community Partners



Prepared by: Skyler Archibald, Executive Director & Budget Officer
Marcus Runkle, Finance & Administrative Services Manager

The Sunset Empire Park & Recreation District (SEPRD) is not simply a pool, a program or an idea; the District is the leader in South Clatsop County in providing opportunities for recreation, health and wellness! The District Staff and Volunteers, including the District Board of Directors, strive to promote and provide daily opportunities for individuals to live happy and healthy lives through the benefits that can come from park and recreation activities.

To meet our vision and mission each year we are required to review our budget, adjust and plan for another great year in serving our community.

The past fiscal year was one of unprecedented turmoil, change and challenge. It was the District's 51st year of operation and through the pandemic, uncertainty in our region, state and country and significant internal mayhem at times, we persisted and served. When we look back on this period in the years to come it will be remembered for the strength of the storm as well as our ability to weather it and come out a stronger and more resilient organization.

As we prepare to embark on our next fiscal year (2021-2022) we want to let you know that we appreciate your service on the Budget Committee. This budget process has been incredibly unique and yes, we said that last year as well.

But this year has presented a new set of challenges and pressures for us to adapt to and learn from. The uncertainty of the pandemic is reason enough for a unique budget experience. When you add in the purchase of the Sunset Recreation Center in January 2021—which required a substantial supplemental budget to comply with State of Oregon laws—it has created a unique (and hopefully not replicated) set of circumstances for this budget year.



As always, Budget preparations began as early as possible in 2021 and have been adjusted regularly since then as more expectations become clear about just what the COVID precautions will look like over the course of the next year.

The budget represents our best efforts to fiscally prepare and account for the upcoming year. It is anticipated, and even expected, that District operations will continue to be altered by the ongoing pandemic. While our main source of revenue, property taxes, has not been reduced during the pandemic, much of our internal revenue sources have been limited and we expect that to continue.

It is very exciting to have the opportunity to expand programs and services in the Sunset Recreation Center. Acquiring the building in January 2021 was one of the seminal moments in the District's history. At the time of budgeting, it is not known what investment, reparations and revenue will come because of that historic acquisition. Staff is anticipating the high probability of another supplemental budget, depending on the outcome of the consulting processes, public input, and direction from elected officials.



As we embark on this unprecedented journey to our 2021-2022 fiscal year, we appreciate your time and thoughtful guidance in helping us move forward.

*This budget message contains two sections. **First**, will be a review and assessment of current SEPRD Operations, Facilities and Programs. Included in that section will be highlights from a different but busy and successful 2020-2021 fiscal year.*

***Second**, the budget message will deliver and illustrate the priorities that staff feels are most important for the District to pursue.*



REVIEW & ASSESSMENT OF CURRENT DISTRICT OPERATIONS, FACILITIES & PROGRAMS

Personnel:

Over the past year, the District has continued our goal of providing high quality recreation programs and facilities. Unusual in that service though has been the adaptation and modification of services and operations in a year where even the best of intentions and ambitions were swallowed up by the scale of a global pandemic and limitations to the way that the District operates.

We begin this section with a fateful recap that of the many negative outcomes of the pandemic including a significant loss of life in communities across the Country, the District management (twice) made the decision to reduce our workforce and lay off employees. That was due to the complete shutdown of our operations, including all District programs, except for the Senior Mealsite (more on that to come).

Included in the wake of the pandemic were multiple outbreaks amongst the District staff. As we worked to bring programs and services back, our own staff were not exempt, despite strict adherence to protocols. I am happy to share that we were successful in offering childcare programs nearly continuously throughout the pandemic, we reopened the Sunset Pool in June (as early as we were permitted) and have mostly been able to continue operation status, becoming one of the only Park and Recreation agencies to provide services during this time.



I share that information with the hope of applauding the work of District Staff who have presented our programs and facilities to the public and done so in a professional and safe manner throughout. The position that these times have put them in are not desirable but time and time again, they rose to the occasion and did so with a smile.

Over the past year we have had numerous personnel related experiences that have shaped our District.



First, we have turned over a significant number of our elected Directors. Late last fiscal year, the Board added Su Coddington to fill a vacancy. In August 2020, the Board selected Celeste Bodner and Erika Marshall to fill additional vacancies that occurred. Since that time, the Board has governed and taken active role in the District. That volunteerism has included hundreds of hours of meetings, policy review and outreach to the community.

The District Staff is grateful for the Board's role in helping ensure that SEPRD can continue the work of providing high quality recreation services to the community. The current Board Leadership is:

District 1: **Susan Coddington**

District 2: **Celeste Bodner**

District 3: **Michael Hinton**

District 4: **Erika Marshall**

District 5: **Katharine Parker**

Over the course of the last year the District added two full-time staff members. Melissa Ousley serves as our Marketing & Special Events Manager and has done a commendable job growing our presence, outreach and special events in a year that was unusual. We also added a full-time staff member in our Maintenance Department: Cortney Tibbitts. Cortney's knowledge and experience has been invaluable for the District, particularly with the SRC acquisition.

Another change in the personnel area of the District was an internal staff reorganization completed in February 2021. This organizational change was made to better align the individuals and responsibilities within the district, both for the time-being and for growth. We created three new positions and filled all three of those positions internally:

Director of Facilities & Maintenance: **Levi Conner**

Director of Operations: **Darren Gooch**

Director of Programs: **Justin Smith**

With that change, Levi and Darren were elevated to a job title that was more befitting of their duties. Justin will continue to oversee Aquatics but also have supervision over the other recreation programs of the District: Recreation, Fitness, Special Events, Youth Programs and Senior Programs.



With Justin's transition, the time was right for the District to provide more support and leadership in his Department. We are currently hiring for an Aquatics Coordinator (that role has been vacant for several years) and a Youth Program Coordinator. In February, the District lost the services of Shelly Owen, former Youth Programs Manager, who resigned to take a different position in the community. Shelly's leadership and care for the children enrolled in our Youth Programs was inspirational and she is missed. We are hoping to fill her role in the next few weeks.

Other roles within the District have had wonderful continuity and that has been a key indicator of our success.

Overall, the District happily employs approximately 55 employees, all of which are essential to our operations. That number is down about 22% from last year, because of COVID and the fact that not all programs are open currently and we are still operating with limited hours.

A list of the members of the full-time staff are represented below:

- **Melissa Ousley:** Marketing & Special Events Manager
- **Darren Gooch:** Director of Operations
- **Justin Smith:** Director of Programs
- **Levi Conner:** Director of Maintenance and Facilities
- **Marcus Koczenasz-Runkle:** Finance and Administrative Services Manager
- **Corney Tibbitts:** Maintenance Coordinator
- Youth Programs Coordinator: Vacant
- Aquatics Coordinator: Vacant
- **Skyler Archibald:** Executive Director

While full-time staff comprise a section of the employee workforce at SEPRD, the District would not be operational were it not for the dedication of many, many other talented employees. Some of the individuals that work so hard to support the programs and facilities of the district are:

- Mike Kadi, Aquatic Supervisor and Seaside Swim Team Coach
- Lindsey Wolfe: Aquatic Coordinator and Swim Lesson Coordinator
- Patron Relations Staff: Seterra Bell, Evelyn Madison, Holly Maine, and Zoe Manhire
- Elizabeth MacDonald, Administrative Assistant



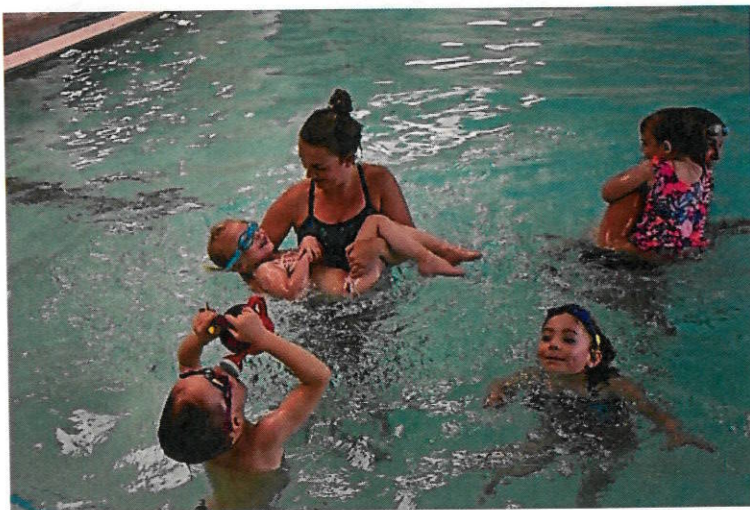
- o Youth Programs Staff: Seterra Bell, Amanda Browning, Amayah Campbell, Ella Gibbs, Lora Henry, Jodee Jayne, Jennifer McCollister, Kaitlin Mullins, Chris Olson, Michaela Richards, Camdon Ritterby, Kelly Smith, Taylor Strozzi & Desirae Williams
- o Chris Duffy, Nutrition Coordinator
- o Landscape, Maintenance & Janitorial: Kip Keller, Jared Murray & Justin Marteeny
- o Head Lifeguards: Amanda Browning, Isaiah Collins, Tawnie Lewis, Chris McCollister, Meghan McKeown, Adam Morse, Ashley Wolfe

2020-2021 Highlights

This section will highlight some of the events and activities of the year past. Throughout the year, our goal remained the same: stay relevant by providing programs and services to enrich the lives of our residents and guests.

Aquatics: As always, the Sunset Pool is the heart and soul of the District and remains the focal point of our programming. In a normal year, our Aquatics Department serves patrons through a wide array of programs and that was simply not possible during this past year. We adjusted, modified, and did our best but aquatic fitness classes were more limited, swim lessons proved challenging, and our school swim lesson program was non-existent for the first time in several decades. We also were not able to host our popular Aquatic Adventure Camp, canoe trips or surf camps.

Despite the challenges, the District only closed for six weeks of the entire fiscal year-to-date and that was due to the County Risk Level being "Extreme", which prevented indoor pool operations. When we were open, our lap swim and aquatic fitness classes were at more than 90% occupancy as we implemented a reservation system which required users to limit their pool time to :40 minutes.





The Aquatic Department continues to serve as the training ground for the District's Swim Team, the Seaside High School Swim Team, the M.E.R.T.S. Program, Clatsop County Sheriffs, and our local beach lifeguards and Fire Departments. The Aquatics Department is also responsible for providing a top-notch customer service experience, cleaning the facility, maintaining optimal mechanical performance, compliance with federal/state health codes for pools and the overall delivery of a quality aquatics program to improve the wellness opportunities for patrons and guests.

Through the challenges the Sunset Pool hosted nearly 10,000 individual swimmers, 4,468 fitness class participants and filled 93% of the available swim lesson spots.

SEPRD Youth Programs: While it would be hard to argue the historical significance of the Sunset Pool, the District's Youth Programs played an incredibly vital role over the past year. After investment and expansion in preschool and after-school programs, the pandemic ended the previous iterations of those important services.

The District was able to pivot, providing Emergency Childcare to approximately 20 families with children aged 0-12 at the beginning of the pandemic. We had previously not provided care for infants but recognized a need with emergency and hospital personnel returning to work and providing important services for our community.

In time, we transitioned away from the "Emergency Childcare" and back to something of a traditional program: preschool and "after-school" program space for children in grades K-5. We use the term after-school loosely because the traditional school schedule was not a possibility this year. Instead, we hosted all-day programming for children, helping them tune into their Zoom classes, complete homework and working to





provide an enriching environment. Later in the year, many children enrolled returned to school for portions of the day and the District continues to provide off-hours programming for those families with the goal of wrap-around care in partnership with the School District.

Our robust preschool continues to be a glimmering star in the community. We have wonderful staff and 20 children currently in two rooms. In March, the preschool transitioned to the Sunset Recreation Center, utilizing two rooms that were built in the 1994 phase of construction.

We are currently serving approximately 50 children through our programs and as restrictions end, the goal is to double that number. It will be exciting to see what future growth will be possible with the SRC and new leadership in this area.

Fitness and Recreation Programs: The District fitness offerings, after taking several steps forward in previous years, were not able to expand this year. COVID restrictions make indoor fitness extremely tricky, and the District maintains a desire to keep our participants and staff safe.





We have offered a reduced group fitness class catalog, maintained the Fitness Center for use via reservation, and offered personal training. We also continue to partner with a local provider for yoga classes and those classes have been available to our members throughout the pandemic via Zoom.

Another wonderful development in this area is the advancement in training and education by many of our instructors. With extra time on their hands and after direction from the Board, many of our fitness instructors have completed a certification from an appropriate national governing body.

Bob Chisholm Community Center Programs: Continuing with trends, the BCCC has been shut down for most of the year. District staff have maintained a presence in the building and have done what we can to provide some opportunities for activity.

The highlight of the building and one of the highlights of the District is the success of the Senior Mealsite. Perhaps because of the pandemic or for other reasons, the program served over 20,000 meals in 2020 and grew in popularity by over 17%. Operations shifted to provide a "drive-up" café and that has been immensely popular as well as growth in the Meals on Wheels. Chris Duffy continues to manage that program and his work has provided a wonderful service for the community. Chris is aided by an average of 15 volunteers a month working with his program. As a reminder, the District operates the Mealsite through a contract with Northwest Senior & Disability Services.

The Bob Chisholm Community Center also has hosted, with modifications, the Tax Preparation Course by local volunteers, Bob Chisholm Community Center Commission Meetings, SEPRD Board Meetings and other events/activities as permitted. In November, the BCCC served 150 free to-go meals for Thanksgiving and delivered/distributed many of those throughout our community.

The Main Hall of the Community Center was refreshed two years ago but the last piece of that phase was completed this year with the addition of a beautiful piece of art that recognized the community and business contributions.





Special Events: While many District programs were halted, Special Events were able to continue in some form with strong participation.

The Seaside Farmers Market was one event that was able to occur with almost no interruption. The Market continues to grow, with more than 30 vendors and 650+ attendees weekly.

With restrictions in place, the District shifted some events to a virtual format including our Turkey Trot and a new event for this year, Kiss 2020 Goodbye. Those events featured roughly 100 total participants.



We were proud to host many in-person events as occasion presented itself including our Fall Fun Fest with 300 patrons and the Break the Chain 5k with 60 runners and \$1,750 donated to a non-profit to stop human trafficking. In early April we hosted the Community Egg Hunt with 400 in-person attendees staggered and a pick-up option for folks to have their own personal egg hunt.

Other Highlights of 2020-2021

- **Sunset Recreation Center:** In September, the Board of Directors expressed an interest in reviewing materials and information regarding the available Broadway Middle School Property. Subsequently, the Board, after heavy deliberation and review, made an offer on the property and asked for significant time in the process to conduct thorough due diligence. The next few months were a whirlwind of activity with reports, inspections, reviews, conversations, and discussion. Ultimately, the Board decided to make an offer on the property with three main objectives:
 - o *Increase desperately needed childcare, preschool, and after-school activities*
 - o *Expand indoor recreation activities for all citizens*
 - o *Contribute to local economy through a sports tourism strategy*



While there are some challenges with programming and operation in parts of the building that are 70 years old, much of the building is in fantastic shape and has stood the test of time, while servicing the needs of Seaside children for an extended period. The District acquired the property for \$2.15million which works out to \$30/square foot and does not include the value of the property, highway frontage and other potential benefits. The District took ownership of the property on January 16 and staff have worked to assess the building condition and begin programming in some of the same spaces that they had been renting from the Seaside School District. The Board and Staff are working together to retain a consultant to help assess the building condition and determine the best uses for the property moving forward.



- **Scholarship Funds:** The District continues to be the recipient of a terrific partnership with the Sunset Park & Rec Foundation, providing sufficient funds to scholarship applicants. Despite the cancellation of two consecutive "Sip & Savor" events, the Foundation's primary fundraiser, the Foundation was able to provide enough support to provide scholarship funds for hundreds of individuals and families and their contribution totaled more than \$13,000 over the course of the year. The Foundation was able to provide more than \$4,000 from their golf tournament held in the Fall and has worked hard at providing other streams of support and revenue.
- **Community Partners:** The District was also fortunate to receive grants and support from several community partners. Those funds have allowed the District to take on new projects. The highlight of these grants and support was a generous \$9,000 donation from the Rotary Club of Seaside



Foundation which provided lights for the outdoor basketball court in Seaside.

- **District Grants:** The District took an active role in seeking opportunities for funding during the pandemic from various federal, state, and non-profit agencies. In total, the District received \$290,000 in grants over the past 13 months, most of that coming from the State via Corona Virus Relief Funds and from FEMA.
- **Beach Wheelchairs:** After being closed for a few weeks for COVID, the program reopened in the Summer and was very successful. In between June and December, there were 227 unique renters.
- **Seaside Community Gardens:** Over the past year we have worked hard to provide an increased availability to the Seaside Community Gardens. Through the hard work of our staff, we fully rented all the available plots (53) and gave folks in our community space to grow their produce, herbs, and flowers, which was particularly appropriate given the pandemic and how much time we all were spending indoors. We partnered with the United Way of Clatsop County and had 40 volunteers at our Day of Caring in April, doing some amazing work at the Garden.
- **Broadway Field:** The District continues to ensure that Broadway Field is maintained at a high level. Due to the pandemic, field use was down but has increased significantly over the past few months.
- **Administration:** The Board and Administration Department have been hard at work ensuring that we are utilizing and maximizing resources of the District to the best of our ability. Included in the budget document is a list of over 90 organizations that we partner with through donations/sponsorships, service to, service with, in service on a board or committee. These relationships help the Sunset Empire Park & Recreation District meet our mission and improve our community. Additionally, the District Administration Department invested heavily in our new accounting/payroll/point of sale software and staff have worked to implement that with a timeline of June 1 for full implementation.





The work of the Board is thankless yet crucial. This year the Board addressed the following issues:

- Review and evaluation of the Executive Director
- Selection of Board Officers
- Board meeting schedule
- Broadway Field IGA
- Policies and procedures regarding staff signing and spending authority
- Reviewed policy on required Board training
- Created policy on Board decorum
- Collaborated with other community partners to build the Herche Family Training Facility
- Honored District Employees of the Month
- Heard presentations from Staff each month
- Oversaw a BMS Community Engagement Process, prior to the District making an offer
- Created Community Commitments
- Completed the SDAO Harassment Training
- Adopted the District Diversity Policy
- Created and adopted the Board Public Commitment to Transparency policy
- Reviewed the SEPRD fee schedule
- Created and adopted the District/Board I.G.A. policy
- Adopted resolutions regarding the purchase of BMS
- Worked with SDAO Counsel Eileen Eakins to discuss best practices
- Adopted the District Social Media Policy
- Created BMS Workgroups for Directors and other stakeholders
- Created Community Leader Teams and held meetings with key BMS stakeholders
- Recruited Budget Committee candidates and confirmed the Budget Committee
- Attended the SDAO Annual Conference
- Approved new Sunset Park & Rec Foundation Board Members
- Reviewed and approved the SEPRD Audit
- Reviewed and approved a supplemental budget
- Dissolved the SEPRD Park Fund
- Reviewed and approved the SEPRD Employee Handbook



Other highlights of the year include:

- Made critical decisions about the future of the District
- Supported District Staff and made program, policy, and staffing recommendations



FISCAL YEAR 2021-2022 BUDGET EXPLANATION AND BASIS FOR PROPOSED BUDGET

To accomplish all the great things that we do every day we need resources and a plan. Be it volunteers, partnerships, financial support, sponsorships, donations, materials and/or supplies, the budget process is the means for allocating and receiving resources to do the work of creating PLAY! Given the number of challenges that the District has experienced, there has been substantial growth and learning that had to take place to keep our facilities and programs operating at a high level.

However, there are still opportunities for growth. The budget process assists the District in planning and executing the priorities laid out by the Board of Directors and in concurrence with the District Mission, Vision and Guidance Statements. Perhaps most importantly in all this, is our goal of continuing to serve the residents of South Clatsop County by providing quality recreation programs and facilities.

The district continues to utilize the accrual form of accounting, which is considered best practice. The District has a total assessed valuation of **\$1,958,591,814** for FY 21-22. That is a 2.6% increase from the previous year.

The permanent tax rate is .92/1,000 of assessed value. This generates **\$1,637,428** in expected tax resources to be collected.

Budget Committee members are encouraged to note that each year some taxes go unpaid, so we budget a collection rate of 95% and that provides for



investment across the seven different departments and three funds to create opportunities for P.L.A.Y. for our entire community.

In addition to property taxes, the District is projecting receipt of **\$1,350,343** from the following sources: carryover (savings from current operations), timber taxes, donations, and other miscellaneous sources of general income. The District generates approximately 20% in fees from services provided throughout the year.

The largest of our four existing funds, the General Fund includes five departments. All funds contribute to creating P.L.A.Y. but the General Fund is where we budget the revenue and expenses for our core programs. The Administration Department facilitates the activities of the Board and supports the ongoing operations of the five other departments with payroll, accounting, human resource support, training, risk management and marketing.

The Maintenance Department budget is new this year and provided to better track and account for the efforts and resources of the Maintenance team. This includes the maintenance of the Sunset Pool, Sunset Recreation Center and other facilities of the District.

The Aquatic Department operates and maintains a safe, clean, and efficient aquatic facility featuring three separate bodies of water for community use.

In partnership with the City of Seaside, the Community Center Department operates the 5,200-sq. ft. Bob Chisholm Community Center, to enhance the quality of life of older adults through social and leisure enrichment opportunities.

The Recreation Department facilitates Adult and Youth Sports, enrichment classes, and fitness activities to improve the lives and leisure opportunities for our families and visitors to Southern Clatsop County.

The Special Events Department delivers 10 signature special events each year for community enjoyment.

Finally, the Youth Programs Budget facilitates preschool opportunities for our young children, our After-School Adventure Program supports the development of our youth, and Summer Camps that keep kids busy during the summer, learning and enjoying new adventures each day.



All together these departments make up the General Fund of the District.

Budget Overview:

As was mentioned previously in this document, this budget process has been highly unusual. It has been challenging to predict what restrictions and guidance will be in place as we move forward in the fiscal year. Equally challenging is the predictions regarding the Sunset Recreation Center.

In just a few more months, it is anticipated that the District will have much more information and clear direction about the future of the SRC but for now, it is difficult to predict exactly what investment will be made and what definitive revenues are available because of the acquisition.

We are fortunate to be in solid financial footing but there is great need for us to improve and invest in several key areas over the next fiscal year.



Over the course of the past 18 months, the District completed the Flex Lease payments for the Learner Pool and Lobby project that was initiated 20 years ago. Now, as the District enters a very exciting era, we will begin budgeting for a flex lease for the Sunset Recreation Center.

The District works hard to utilize our own resources and be fiscally conservative so that we can have a healthy net carryforward and we expect to have about \$400,000 for that purpose. That is less than last year but sufficient for our expenses expected for the year ahead.

We are excited to share that the District will not be planning an extensive shutdown in the fiscal year ahead. With all the stops and starts over the past year, we are hopeful to remain operating throughout the year and serve at our patrons at a high level.

While consistency in the budget has been a theme over the past few years, this year's budget is a bit unique and will feature some changes because of the



District growing and changing over the course of the last year and in expectation of new opportunities in the future.

Overall, the District projects a similar budget forecast as the 2019-2020 and the budget that was revised with the supplemental in March 2021. Please note that the previously utilized "Park Fund" has been dissolved by the District Board. Additionally, staff have created the Maintenance Budget of the General Fund to help more accurately track and capture expenses of the maintenance team in the different areas of responsibility that they carry.

The District expects expenses to be reduced in: Administration and Recreation and similar in Community Center and Special Events. There are expected increases in Aquatics, Youth Programming. Obviously, the Maintenance Fund is new this year so that line is hard to compare to previous budget iterations.

An overview of the revenues would show that the District expects increased revenue in Aquatics, Community Center, Recreation, Special Events and Youth Programming.

We are predicting a decrease in our ability to generate revenue for the year, due to the uncertainty of the pandemic. However, compared to the supplemental budget, we hope that it will be a more fruitful year.

The District is continuing the practice of transferring funds for long-term protection. We will be transferring a substantial amount to the Sunset Recreation Center Fund and the Building Replacement Fund.

We will be using the same presentation format for the budget as the prior year. You may recall that the lines that





were deleted will remain in the budget document until which time they have been deleted for three fiscal years so there are some lines that are not current and there are also new/adjusted lines to reflect this year's budget more accurately.

Cross Departmental:

SEPRD works hard to ensure that our growth remains sustainable through the development, support, and fair compensation for all employees. As has been mentioned numerous times in this document, without the hard work of our employees, the quality of our product—swim lessons, healthy youth programs, clean facilities, and many others—will quickly diminish.

In the previous budget, the District took the proactive measures of suspending all merit increases and did not offer a C.O.L.A. adjustment. The District also suspended out-of-state travel for employees and took many other steps to conserve resources.

This year, the District will implement a 2% C.O.L.A. adjustment. We are authorizing merit increases of a small percentage to qualifying employees as well.

You may notice that almost universally the expenses for payroll increase due to many factors, but primarily the rising cost of labor in our area. In positive news the District operates more efficiently each year and with the expertise provided by our maintenance department as well as our energy-saving modifications, we expect our expenses in electricity, water costs and natural gas to remain steady or diminished for most of our facilities. The SRC remains a bit of an unknown at the time of budgeting but we are doing our best to predict what may happen.

We have provided this chart to show the estimated cost-recovery of each area within the budget:

	Total Revenues	Total Expenses	Subsidy Amount	Cost Recovery %
Administration	N/A	\$422,235	\$422,235	0%
Maintenance	N/A	\$324,724	\$324,724	0%
Aquatics	\$116,000	\$610,624	\$494,624	19%
Recreation	\$52,875	\$101,366	\$48,491	52%
Youth Programming	\$238,875	\$518,138	\$279,263	46%
Community Center	\$74,100	\$130,724	\$56,624	57%
Special Events	\$28,000	\$98,089	\$70,089	29%



Administration Department:

The Administration Department ensures proper management of the District; compliance with state; federal; employment; financial; and contractual obligations; coordination of Board activities; marketing and public relations; management of our IT infrastructure; and working with the Board to manage the overall strategic direction of the District.

There are several significant changes held within the Administration budget this year. In 2020, the District lost one of our long-tenured employees in Community and Recreation Programs Manager, Grace Lee. With Grace's departure, the District made the decision to reformat the position to a Manager of Marketing and Special Events. That hiring process was completed late last fiscal year and we have had nearly a full year of working with Melissa Ousley, who has greatly aided the District with her skills and professionalism.

The Administration Budget includes a new line, the Director of Operations position. That position is held by Darren Gooch and the salary for that position is split between several budgets to represent Darren's time and job description more accurately.

The District is budgeting similar to previous years with some uncertainty regarding the possibility of training/travel as well as reinstating the possibility for Board Training/Travel. You may also notice the "Committee Expense" line which provides funding for training for the three committees of the District: StartWell (Employee Engagement), Risk Management and Equity/Diversity/Inclusion.

The Administration team of the District is also working with 110% Cost Recovery Analysis Group, to provide the Staff and Board with better information and processes to evaluate the true cost of park and recreation services provided.

Overall, the Administration Budget represents a 1.3% decrease in budgeted personnel expense and a 13.9% overall decrease in budgeted total expense.

Maintenance Department:

New this year is the addition of the Maintenance Department Fund. This development was done to give the Staff, Board and Public a better understanding of what is budgeted for and the expenses associated with Maintenance of the District. The budget includes the salaries for the



Maintenance Manager (most with some coming from Aquatics) as well as the Maintenance Coordinator and other Maintenance Staff.

This budget includes repair and maintenance for each of the following budgets:

- Administration
- Aquatics
- Youth Programming
- Recreation
- Community Center
- Mary Blake Playhouse
- Grounds

This budget does not bring revenue in, similar to the Admin budget, but will be helpful for us as we move forward.

Aquatics Department:

The Aquatics Department is responsible for patron safety; greeting patrons at the main lobby; cleaning the facility; maintain optimal mechanical performance; compliance with Federal/State health codes for pools; and, most significantly, the delivery of quality aquatics programming to improve the wellness opportunities for our patrons.

Program and items addressed in the Aquatics Department budget include:

- | | |
|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| o Continued supervision of the pool | o districts, Seaside Kids Inc., Providence Seaside Hospital, and others |
| o Continued swim lesson instruction | o Surf Camp |
| o Seaside Swim Team (including fundraisers) and possible expansion into USA Swimming certified program | o Aquatic Adventure Camp |
| o Partnerships with M.E.R.T.S., Tongue Point, local school | o Aquatic Special Events: Treasure Dive, Rock & Swim, Inflatable Swim, Dive-In Movie |
| | o Additional staff certifications through American Red Cross (also available to public) |

The Aquatics budget was heavily impacted by the pandemic in the previous year and most likely will continue to be impacted. It is difficult to predict the future revenue streams, but we are optimistic and working to continue providing



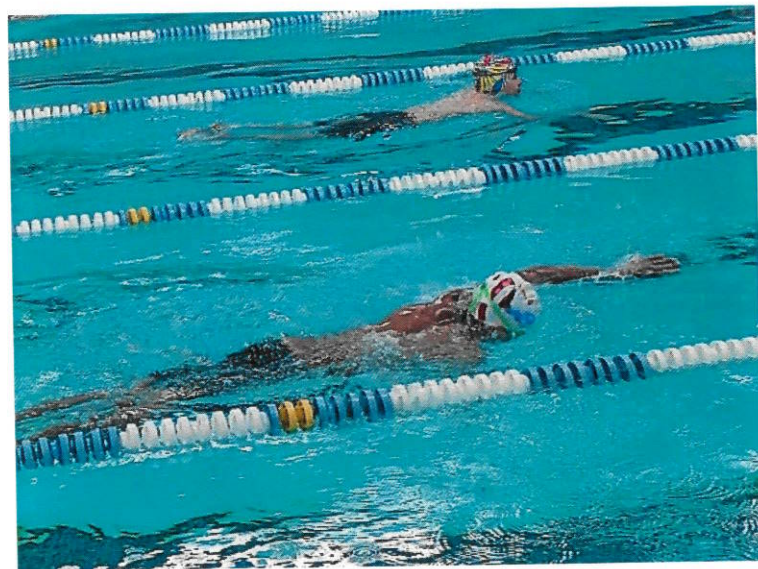
as much as possible for our District residents. The expected revenues from the aquatics program have remained stable from previous years.

The Aquatics Budget does not include all the maintenance areas of the District as it had previously, so the budget looks different than previous iterations.

The Aquatics Budget revenues include some hopefulness that we will be able to host open swim and have swim lessons/classes occur. The total revenue expected is higher than the current year but not as much as previous years because we expect to be limited in our ability to program and rent spaces. The Aquatics Budget expenses include a portion of the Director of Programs salary, the Aquatics Coordinator (to be hired soon) as well as the Aquatics Supervisor. That leadership team supervises the staff that provide aquatic services: Head Lifeguards, Lifeguards, Aquatics Fitness Instructors and Swim Lesson Instructors.

The Aquatics expense budget contains all the expenses of the three different bodies of water located in the natatorium but also includes our Maintenance Department expenses and the personnel that works at the Sunset Pool Front Desk. Because of this, it can be easy to misunderstand the actual expenses and isolating those in relation to Sunset Pool operation.

We also note that the District is still without the contract with Providence Rehabilitation Services for this budget and that loss translates to a \$6,000-\$8,000 shortfall in our contracted programs.



Recreation Department:

The Recreation Department is responsible for the provision of land-based fitness activities; the fitness center; adult and family sports; and preschool sports. As was mentioned earlier, Justin Smith (now the Director of Programs) will be overseeing the recreation department.



The pandemic made revenue generation in this area very difficult as we were without the ability to offer sports leagues, youth sports and the traditional offering of fitness classes. We will work within guidance within the provisions of the budget to offer programming to our community.

The budget will provide the following:

- Runs (Turkey Trot, Break the Chain Summer Run)
- Basketball Open Gym
- Group Exercise Classes
- Arthritis Exercise Classes
- Contracted Exercise Services
- Qi Gong
- Zumba
- Tai Chi
- Corporate Fitness Plans
- Hotel/ Motel Outreach
- Yoga
- Body Ball Training
- Personal Training
- And Much More!!

The District is consistently evaluating its fitness programs offered and working to ensure that residents have great and affordable access to high quality fitness programs. We enjoy a great relationship with contracted fitness instructors to provide yoga, dance fitness and other classes.

Future offerings will likely include pickleball, indoor soccer and volleyball opportunities/tournaments and other programs as we work to program opportunities at the Sunset Recreation Center.

Youth Programs Department:

You may notice that this budget has been renamed "Youth Programs" instead of "Youth Center".

The Youth Program Department is responsible for the operation and programming of all the District's Youth Programs the keep kids safe and healthy. This includes the District Preschool, After-School Program, "The Zone" and Summer Camps.



The primary focus of this department is to provide an enriching, safe and nourishing environment to the children and families that utilize the services. As you may expect, the programs serve an important function in our community, providing much needed services and care for children. It is critical that we continue to invest in this population in our community.

One of the most important ways that investment occurs is with the right space for programs to occur. For decades, the District has borrowed or rented space for most of these programs from the City of Seaside, the Seaside School District the Girl Scouts,

and the Boy Scouts. With the acquisition of the Sunset Recreation Center, we have been able to expand our program space to serve more children and bring all the programs into a cohesive unit in one space.

Another important investment into this area is the investment into the right people to work within these programs and the environment that provides for adequate training, education, and development. We have been fortunate to have strong continuity in our department but will miss the services of Shelly Owen.

We are still somewhat limited in our programming capacity for these programs, based mostly on guidance and the way that the Seaside School District schedules out the academic year. We are unsure what programming hours will look like for the 2021-2022 school year and, because of that, unsure of how many hours/staff we will be programming.

Nevertheless, we are optimistic for increased revenue in this area with the ability to serve more children including a total revenue increase of 27% from the adopted budget from last year

Other changes in this budget include the addition of a portion of the Director of Programs salary, a change from YC Manager to YC Coordinator and a more accurate accounting of employees in that area. Overall, more program participants, hours and revenue mean more personnel expenses.



The expense line for materials and services in this area is minimal and a 32% decrease from the previous adopted budget.

We will continue to provide our community with the well-rounded and enriching learning environment by including opportunities to work in our Community Garden along with participating in yoga, tai chi and swimming to the children enrolled in our programs. This will promote healthy habits, both mind and body, for continued success in and outside the classroom.

Community Center Department:

Over the past few years, the Bob Chisholm Community Center has developed into an important component of our District. It is there that we can reach a population of our community that is vital for our success: our senior citizens. However, the Community Center serves far more than just our District's senior citizens.

Over the past year, the Community Center was impacted more than any other District facility. Specifically in the guidance, Senior Centers are to remain closed during this time as they have been for nearly the entire last year. We are allowed to program and rent the facility as well as use it for public meetings, but revenue streams have been very limited as well as most of the groups that were using this meeting space.

The Community Center Department is responsible for the 5,200 sq. Ft. Bob Chisholm Community Center. The BCCC is owned by the City and operated by the District. For the operation of the BCCC the City pays the District approximately \$26,000 per year. Additionally, the District is contracted with Northwest Senior Disability Services to operate the Senior Mealsite and Wheels on Meals Programs. Those contracts are reflected in the CC Contract line.

The District keeps the revenue generated from the additional staffing required for evening and weekend rentals and pays the





rental fees to the City of Seaside. If there is a larger capital item that needs to be addressed the District contacts the City for repairs.

The District maintains the cleanliness of the building, programs activities in the space, and promotes rentals and use by the community. This is a great partnership that provides the District access to facilities for community activities and events and provides the City with a cost-effective means to operate the Community Center.

The CC Budget includes a portion of the Director of Programs and Director of Operations positions as both positions utilize the Center for a part of the fulfillment of some of their duties. The Budget also includes staffing of the building and the Mealsite Coordinator.

We do not expect significant materials and service expense in the Community Center. While Staff are hopeful for the future, the District's role in the BCCC will need to be evaluated with the SRC acquisition.

Special Events Department:

The District continues their traditions of providing amazing special events throughout the year for our community. The growth in this area over the last few years has been substantial and meaningful. Events in this area are budgeted for and expected but special note should be taken that this budget may be adjusted, depending on restrictions and guidelines issued by the local, state, and federal government.

Prior to the pandemic we had budgeted for our growth to continue and that has occurred as best as possible under the leadership of Melissa Ousley. A portion of that position is accounted for in this budget. You will also see revenue for the various events. It is important to note that the District operates these events as "Gateways", meaning that many of the offerings are either no cost or limited cost. The goal is not necessarily to generate gate/participation revenue but instead to expose attendees to the District and use the





interactions that we have with folks to boost participation in other programs. Therefore, much of the revenue in this area is represented by sponsorships and grants to support the events.

You will notice a portion of the Director of Programs salary represented in this budget as well as funding to expense Special Event Leaders, which includes the staff that work to provide the Farmers Market, Fitness Runs, and the various other events.

Special Revenue Funds:

In addition to the General Fund the District has three special revenue funds: Sunset Recreation Center Fund, Broadway Field Fund, and the Capital Improvement Fund (formerly the Building Additions Fund).



Sunset Recreation Center:

It is extremely rare to introduce a whole new budget to the Committee and Public, but it is exciting to have that opportunity. In that line you will see revenue sources including net working capital, building rental (anticipated), grants/donations, funds for staffing from those renting and a sizeable transfer from the general fund.

You will also see funds for custodial services for the building in the personnel line, but other staff additions that may or may not happen this year will have to be accounted for in another budget or a supplemental budget later in the fiscal year.



We are budgeting a portion of funds to cover the ongoing process of creating a strategic plan for the property, insurance for the building and a small portion for repair and maintenance. While it is not clear at this point how much the utility portion of the building will cost the District, we are doing our best and budgeting appropriately based on our experiences over the past few months and what the School District was utilizing during their time in the building.

The only capital outlay budgeted for is an improvement to the main kitchen fridge and freezer and while there are other possible capital improvements that could come, we will wait for further direction from the Strategic Planning process to make those allocations.

The Broadway Field Fund remains as one of the consistent challenges in the District operations. We do receive revenues from the Seaside School District and Seaside Kids for the maintenance of the field. All the contributions are balanced evenly with our expenses in personnel and materials and services. We budget for a maintenance department employee to spend time keeping the field up and have budgeted for other small improvements as appropriate.

You will see a small portion of partnership revenues coming from the Sunset Park & Recreation Foundation to cover any utility expenses that occur at the Herche Family Training Facility.

The Capital Improvement Fund has been renamed from the Building Additions Fund to more accurately portray the justification for that fund and give flexibility to how those funds can be used. That fund has \$159,000 currently.

Conclusion:

The District has been steadfast, dedicated and visionary in our service over the past year and we hope to continue to have the opportunity to expand our reach even further this year. The District Staff present this budget to you with the need to emphasize the challenging nature of all that has occurred over the past 14 months, pandemic, uncertainty within the economy, internal challenge with the Board of Directors.

While those experiences have been character forming, so too has been the direction and acquisition of the Sunset Recreation Center. Those factors make this a unique budget and time in the District's history.



I feel profound appreciation for the opportunity to lead the great group of staff in the administration of programs that truly make a difference in the lives of our participants. It has been enriching to learn of the dedicated service that our Board of Directors provides as well as the Foundation Board, the Budget Committee and the many volunteers that contribute. I have watched as these dedicated volunteers make hard decisions and consecrate many hours to better our community. Each day I find something new and inspiring about the dynamic workplace I am favored to gain employment with.

The District will continue to serve and provide safe, quality, accessible park, and recreation services to continually improve the quality of life for everyone. With servants' hearts, we invite people to P.L.A.Y.! (Positive Life Activities for You!)

Thank you for your time and service to the District!



Community Partners & Special Events

American Legion	Northwest Regional ESD
America Red Cross	Northwest Senior & Disability Services
Astoria Co-Op	Oregon Recreation & Park Association (ORPA)
Astoria Parks & Recreation	Oregon State Parks
Broadway Middle School	OSU Cascade
Bruce's Candy Kitchen	Our Lady of Victory
Camp Kiwanilong	Our Savior Lutheran Church
Cannon Beach Fire & Rescue District	P-3 Alignment
Clatsop Behavioral Health Care	Pacifica Projects
Clatsop CHART (Community Health Advocacy & Resource Team)	Prevention Works
Clatsop Community College	Providence Seaside Hospital Board
Clatsop County	Providence Seaside Physical Therapy
Clatsop County –Public Health	Regional ESD
Clatsop County – Juvenile Prevention	Relay for Life
Clatsop County – Parks	Rotary Club of Seaside
Clatsop County Regional Food Bank	Runkle Consulting Group
Children & Family Services (DHS/AFS)	Sam's Cafe
Children's Holiday Party	Seaside Chamber of Commerce
City of Cannon Beach	Seaside Convention Center
City of Gearhart	Seaside Downtown Development Association
City of Seaside	Seaside Fire & Rescue
Coast Guard	Seaside Heights Elementary
Columbia Memorial Hospital	Seaside High School
Community Egg Hunt	Seaside Jazz Festival
Daddy Daughter Dance	Seaside Kids
Dash to Safety	Seaside Library
Disaster Response	Seaside Swim Team
Festival of Tree/ Providence Seaside	Seaside Rotary Foundation
Food Bank	Seaside School District
Free Lunch Program	Seaside Service Club Council
Gearhart Elementary School	Senior Dance
Halloween/ Thriller	Sip & Savor
Head Start	South County Community Food Bank
Helping Hands	Special District Association of Oregon (SDAO)
Historical Society	St. Vincent De Paul
Home School Swim	Sunset Family Fitness
Jeremy Mills State Farm Insurance	Sunset Park & Recreation Foundation
Jewell School District	The Program
Kiwanis	Tongue Point Job Corps
Lower Columbia Hispanic Council	Tsunami Skippers
MERTS	Turkey Trot
National Parks Service	Warrenton Grade School
National Recreation & Park Association (NRPA)	
Necanicum Watershed Council	
North Coast Land Conservancy	
North Coast Trail Alliance	

Budget FY 2021-2022

**SEPRD Budget FY 21-22
SUMMARY SHEET OF GENERAL FUND**

	Actual 12-13	Actual 13-14	Actual 15-16	Actual 16-17	Actual 17-18	Actual 18-19	Actual 19-20	Adopted 20-21	Proposed 21-22
REVENUES:									
Net Working Capital	\$ 354,862	\$ 464,854	\$ 677,025	\$ 722,913	\$ 641,800	\$ 479,215	\$ 621,616	\$ 600,000	\$ 909,000
Previously Levied/Back Taxes	\$ 57,533	\$ 95,511	\$ 79,903	\$ 73,152	\$ 73,303	\$ 75,721	\$ 63,688	\$ 75,000	\$ 75,000
Wauna Mill Settlement				\$ -	\$ (5,841)	\$ -	\$ -	\$ -	\$ -
Tax Interest	\$ 3,636	\$ 134	\$ 221	\$ 368	\$ 571	\$ 787	\$ -	\$ 700	\$ 700
Other Resources:									
Other/TRAN - Loan	\$ 220,000	\$ (28,612)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Timber Tax Revenue	\$ 10,000	\$ 10,687	\$ 8,550	\$ 36,346	\$ 19,410	\$ 2,915	\$ 8,434	\$ 96,000	\$ 35,000
Donations	\$ 5,000	\$ 1,613	\$ 48,075	\$ -	\$ -	\$ 63,537	\$ 12,318	\$ 1,000	\$ 1,000
Bequests/Foundation	\$ 10,000	\$ 15,000	\$ 21,313	\$ 4,806	\$ 21,861	\$ 13,569	\$ -	\$ 20,000	\$ 20,000
Grants/Sponsorships	\$ 135,000	\$ 58,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 184,636	\$ 140,500	\$ 20,000
Bank Interest	\$ 3,000	\$ 3,852	\$ 5,029	\$ 10,017	\$ 12,519	\$ 16,751	\$ 5,063	\$ 8,000	\$ 8,000
Miscellaneous	\$ -	\$ 7,421	\$ 6,336	\$ 7,275	\$ 6,945	\$ 9,074	\$ 8,078	\$ 7,500	\$ 7,500
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatics	\$ 158,500	\$ 156,542	\$ 169,921	\$ 209,889	\$ 167,799	\$ 203,102	\$ 146,579	\$ 55,750	\$ 116,000
Community Center	\$ 35,762	\$ 34,602	\$ 47,863	\$ 46,028	\$ 82,695	\$ 82,510	\$ 74,385	\$ 67,500	\$ 74,100
Recreation	\$ 61,550	\$ 54,966	\$ 52,830	\$ 51,366	\$ 60,099	\$ 72,159	\$ 50,527	\$ 16,500	\$ 52,875
Special Events	\$ 20,000	\$ 4,522	\$ 12,241	\$ 16,322	\$ 25,586	\$ 32,741	\$ 25,423	\$ 20,200	\$ 28,000
Youth Programs	\$ 105,469	\$ 149,788	\$ 116,105	\$ 216,514	\$ 145,879	\$ 141,214	\$ 149,596	\$ 224,128	\$ 238,875
Total Resources Except Taxes	\$ 1,180,312	\$ 1,028,880	\$ 1,285,411	\$ 1,394,995	\$ 1,252,625	\$ 1,193,295	\$ 1,350,343	\$ 1,332,778	\$ 1,586,050
Taxes Est. to be rec'vd/Current	\$ 1,373,989	\$ 1,284,719	\$ 1,440,952	\$ 1,484,819	\$ 1,539,192	\$ 1,586,508	\$ 1,637,428	\$ 1,758,160	\$ 1,759,774
REVENUE TOTAL:	\$ 2,554,301	\$ 2,313,599	\$ 2,726,363	\$ 2,879,814	\$ 2,791,817	\$ 2,779,803	\$ 2,987,771	\$ 3,090,938	\$ 3,345,824
EXPENSES:									
Department Expenses:									
Administration	\$ 465,476	\$ 396,425	\$ 392,937	\$ 432,009	\$ 476,921	\$ 464,873	\$ 464,722	\$ 680,911	\$ 569,135
Maintenance				\$ -	\$ -	\$ -	\$ -	\$ 324,724	\$ 324,724
Aquatics	\$ 804,059	\$ 655,718	\$ 791,558	\$ 849,500	\$ 965,914	\$ 855,958	\$ 847,039	\$ 512,459	\$ 610,624
Community Center	\$ 114,235	\$ 57,826	\$ 78,553	\$ 81,741	\$ 119,395	\$ 111,926	\$ 111,195	\$ 103,832	\$ 130,724
Recreation	\$ 152,750	\$ 99,050	\$ 101,196	\$ 100,421	\$ 128,840	\$ 121,149	\$ 97,352	\$ 110,304	\$ 101,366
Special Events	\$ 66,752	\$ 47,793	\$ 54,206	\$ 55,143	\$ 62,294	\$ 67,582	\$ 66,406	\$ 78,522	\$ 98,089
Youth Programs	\$ 232,521	\$ 202,814	\$ 302,565	\$ 364,690	\$ 368,108	\$ 372,237	\$ 398,831	\$ 469,140	\$ 518,138
Department Expenses Total:	\$ 1,835,793	\$ 1,459,626	\$ 1,721,016	\$ 1,883,504	\$ 2,121,472	\$ 1,993,725	\$ 1,985,565	\$ 2,279,892	\$ 2,352,800
TRANSFERS:									
Park Fund	\$ 9,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement Fund	\$ -	\$ -	\$ 30,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ -	\$ 75,000	\$ 279,400
Broadway Field Fund	\$ -	\$ 32,326	\$ 31,850	\$ 26,021	\$ 7,870	\$ 7,875	\$ -	\$ 12,000	\$ 14,906
Sunset Recreation Center Fund				\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 148,718
TOTAL TRANSFERS:	\$ 9,397	\$ 32,326	\$ 61,850	\$ 41,021	\$ 22,870	\$ 17,875	\$ -	\$ 237,000	\$ 443,024
DEBT SERVICE:									
SEPRF - UV/ Pool Improvement Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank - Flex Lease Pool Improvements	\$ 321,052	\$ 116,905	\$ 116,809	\$ 111,438	\$ 112,058	\$ 112,664	\$ 112,695	\$ -	\$ -
US Bank - TRAN Loan	\$ -	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wauna Mill Settlement	\$ -	\$ -	\$ 6,212	\$ 6,199	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEBT SERVICE:	\$ 321,052	\$ 321,905	\$ 123,021	\$ 117,637	\$ 112,058	\$ 112,664	\$ 112,695	\$ -	\$ -
General Operating Contingency:	\$ 5,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Total Expenditures:	\$ 2,171,242	\$ 1,828,857	\$ 1,905,887	\$ 2,042,161	\$ 2,256,399	\$ 2,124,264	\$ 2,098,260	\$ 2,566,892	\$ 2,845,824
Unappropriated Ending Fund Balance:	\$ 383,059	\$ 484,742	\$ 820,476	\$ 837,653	\$ 535,418	\$ 655,539	\$ 889,511	\$ 524,046	\$ 500,000
Total Expenses incl. Unappropriated amt.	\$ 2,554,301	\$ 2,313,599	\$ 2,726,363	\$ 2,879,814	\$ 2,791,817	\$ 2,779,803	\$ 2,987,771	\$ 3,090,938	\$ 3,345,824
Total Revenues:	\$ 2,554,301	\$ 2,313,599	\$ 2,726,363	\$ 2,879,814	\$ 2,791,817	\$ 2,779,803	\$ 2,987,771	\$ 3,090,938	\$ 3,345,824

**FY 21-22
ADMINISTRATION**

	Actual 18-19	Actual 19-20	Adopted 20-21	Proposed 21-22
1 REVENUES:				
2				
3 REVENUE TOTAL:				
4				
5 EXPENSES:				
6 Personnel Services:				
7 Executive Director (1.0 FTE)	\$ 81,113	\$ 84,118	\$ 88,000	\$ 92,000
8 Director of Operations (0.85 FTE)	\$ -	\$ -	\$ 25,000	\$ 58,650
9 Finance Manager (1.0 FTE)	\$ 63,496	\$ 49,959	\$ 50,000	\$ 55,000
10 IT & Development Manager (0.0 FTE)	\$ 59,916	\$ 62,682	\$ 65,000	\$ -
11 Marketing Manager (0.5 FTE)	\$ -		\$ 23,500	\$ 24,675
12 Administrative Personnel Services (1.4 FTE)	\$ 91,707	\$ 107,141	\$ 179,211	\$ 192,010
21				
13 Personnel Services Total: (FTE 4.75)	\$ 296,232	\$ 303,899	\$ 430,711	\$ 422,335
14				
15 Materials & Services:				
16 Postage & Freight	\$ 5,865	\$ 3,291	\$ 6,500	\$ 3,500
17 Advertising	\$ 17,809	\$ 14,805	\$ 10,000	\$ 8,000
18 Legal Fees	\$ 2,375	\$ 4,026	\$ 15,000	\$ 7,500
19 Financial Review	\$ 14,900	\$ 11,000	\$ 19,000	\$ 21,500
20 AD License/Permits	\$ 807	\$ 1,114	\$ 1,000	\$ 1,000
21 AD Membership Dues	\$ 5,313	\$ 4,499	\$ 6,500	\$ 6,500
22 Communications	\$ 11,959	\$ 11,230	\$ 13,000	\$ 16,000
23 Election Cost	\$ 735	\$ 1,501	\$ 2,000	\$ 2,000
24 Insurance	\$ 16,691	\$ 19,781	\$ 23,000	\$ 23,000
25 Meetings/Notices	\$ 134	\$ 67	\$ 1,400	\$ 1,500
26 Office Supplies	\$ 4,848	\$ 11,422	\$ 3,600	\$ 4,800
27 AD Training/Travel/Meetings	\$ 16,622	\$ 11,160	\$ 4,000	\$ 5,000
28 Board Training/Travel/Meetings	\$ 3,503	\$ 1,813	\$ 2,000	\$ 3,000
29 Printing	\$ 3,194	\$ 1,247	\$ 5,500	\$ 3,000
30 Bank Expenses	\$ 8,812	\$ 2,037	\$ 4,000	\$ 4,000
31 Machine Repair/Software/Hardware	\$ 16,705	\$ 23,914	\$ 120,000	\$ 14,000
32 Publications	\$ -	\$ -	\$ 200	\$ -
33 Contract Services	\$ 21,634	\$ 17,296	\$ 8,000	\$ 7,500
34 Admin Other	\$ 318	\$ 3,337	\$ 1,000	\$ 3,500
35 Employee Recognition	\$ 4,771	\$ 2,320	\$ 3,500	\$ 4,000
36 Recruitment	\$ 837	\$ 100	\$ 1,000	\$ 3,000
37 Repair & Maintenance	\$ -	\$ -	\$ -	\$ -
38 Committee Expense	\$ -	\$ -	\$ -	\$ 4,500
39				
40 Materials & Services Total:	\$ 157,831	\$ 145,960	\$ 250,200	\$ 146,800
41				
42 CAPITAL OUTLAY:				
43 Computer Equipment	\$ 7,000	\$ -	\$ -	\$ -
44				
45 CAPITAL OUTLAY TOTAL:	\$ 7,000	\$ -	\$ -	\$ -
46				
47 Total Revenues:	\$ -	\$ -	\$ -	\$ -
48 Total Expenses:	\$ 461,063	\$ 449,859	\$ 680,911	\$ 569,135
49				
50 Difference:	\$ (461,063)	\$ (449,859)	\$ (680,911)	\$ (569,135)
51 Cost Recovery:	0%	0%	0%	0%
52				

**FY 21-22
Maintenance**

	Actual 18-19	Actual 19-20	Adopted 20-21	Proposed 21-22
1 REVENUES:				
2				
3 REVENUE TOTAL:	\$ -	\$ -	\$ -	\$ -
4				
5 EXPENSES:				
6 Personnel Services:				
7 Maintenance Personnel Services (3.87 FTE)	\$ 131,780	\$ 130,526	\$ 283,075	\$ 226,024
8 Personnel Services Total: (FTE 3.87)	\$ 131,780	\$ 130,526	\$ 283,075	\$ 226,024
9				
10 Materials & Services:				
11 Membership Dues	\$ -	\$ -	\$ -	
12 Office Supplies	\$ -	\$ -	\$ 1,000	\$ 500
13 Training/Travel/Meetings	\$ -	\$ -	\$ 1,000	\$ 500
14 Contract Services	\$ -	\$ -	\$ 3,000	\$ 2,500
15 Repair & Maintenance	\$ -	\$ -		
16 A AD Repair & Maintenance	\$ 3,742	\$ 528	\$ 500	\$ 3,000
17 B AQ Repair & Maintenance	\$ 56,501	\$ 79,638	\$ 55,000	\$ 50,000
18 C YP Repair & Maintenance	\$ 3,723	\$ 3,673	\$ 6,500	\$ 2,000
19 D RC Repair & Maintenance	\$ 4,033	\$ 1,392	\$ 3,000	\$ 4,000
20 E CC Repair & Maintenance	\$ 5,178	\$ 916	\$ 800	\$ 1,000
21 F MBPH Repair & Maintenance	\$ -	\$ -	\$ -	\$ 2,000
22 G Grounds Repair & Maintenance	\$ -	\$ -	\$ -	\$ 4,000
23 Other	\$ -	\$ -	\$ 1,000	\$ 1,000
24 Vehicle Fuel Repairs	\$ 4,269	\$ 2,961	\$ 3,000	\$ 1,000
25 License/Permits	\$ -	\$ -	\$ -	\$ 1,000
26				
27 Materials & Services Total:	\$ 77,447	\$ 89,109	\$ 74,800	\$ 72,500
28				
29 CAPITAL OUTLAY:				
30 Capital Equipment	\$ -	\$ -	\$ -	\$ -
31 A AQ Capital Equipment	\$ 39,186	\$ 88,091	\$ 15,000	\$ 25,000
32 B YP Capital Equipment	\$ -	\$ -	\$ -	\$ -
33 C CC Capital Equipment	\$ -	\$ 702	\$ -	\$ -
34 D RC Capital Equipment	\$ -	\$ 11,949	\$ 4,000	\$ -
35 E MBPH Capital Equipment	\$ -	\$ -	\$ -	\$ -
36 F Grounds Capital Equipment	\$ -	\$ -	\$ 14,000	\$ 1,200
37				
38 CAPITAL OUTLAY TOTAL:	\$ 39,186	\$ 100,742	\$ 33,000	\$ 26,200
39				
40 Total Revenues:	\$ -	\$ -	\$ -	\$ -
41 Total Expenses:	\$ 248,413	\$ 320,377	\$ 390,875	\$ 324,724
42				
43 Difference:	\$ (248,413)	\$ (320,377)	\$ (390,875)	\$ (324,724)
44 Cost Recovery:	0%	0%	0%	0%

FY 21-22 AQUATICS

	Actual 18-19	Actual 19-20	Adopted 20-21	Proposed 21-22
1 REVENUES:				
2 School Programs	\$ 11,500	\$ 12,035	\$ -	\$ 8,000
3 Open Swim	\$ 21,618	\$ 13,213	\$ -	\$ 5,000
4 Swim Lessons (Classes)	\$ 44,716	\$ 31,235	\$ 7,000	\$ 30,000
5 Pass Sales	\$ 67,247	\$ 38,046	\$ 13,000	\$ 30,000
6 Swim Team	\$ 8,531	\$ 5,369	\$ 4,500	\$ 8,000
7 Contracted Programs (Product Enhancement)	\$ 21,210	\$ 20,234	\$ 25,000	\$ 25,000
8 Vending	\$ 13,738	\$ 8,006	\$ 2,250	\$ 7,500
9 Rentals	\$ 14,541	\$ 18,442	\$ 1,500	\$ 2,500
10 Grants/ Donations	\$ 189	\$ 2,138	\$ 2,500	
12				
13 REVENUE TOTAL:	\$ 203,291	\$ 148,717	\$ 55,750	\$ 116,000
14				
15 EXPENSES:				
16 Personnel Services:	\$ -			
17 Director of Programs (0.3 FTE)	\$ -	\$ -	\$ 7,500	\$ 22,500
18 Director of Operations (0.1 FTE)	\$ -	\$ -	\$ -	\$ 6,900
19 Aquatic Coordinator (1.0 FTE)	\$ -	\$ -	\$ -	\$ 45,000
20 Aquatic Personnel Services (12.67 FTE)	\$ 503,201	\$ 440,834	\$ 385,359	\$ 408,124
21				
22 Personnel Services Total: (FTE 14.07)	\$ 503,201	\$ 440,834	\$ 392,859	\$ 482,524
23				
24 Materials & Services:				
25 AQ Membership Dues	\$ 378		\$ 600	\$ 600
26 AQ Office Supplies	\$ 2,591	\$ 2,909	\$ 1,000	\$ 1,500
27 AQ Training/Travel/Meetings	\$ 5,750	\$ 2,738	\$ 2,000	\$ 2,500
28 AQ Contract Services	\$ 1,865	\$ 2,407	\$ 3,000	\$ 2,500
29 AQ Natural Gas	\$ 34,786	\$ 27,611	\$ 36,000	\$ 36,000
30 AQ Electricity	\$ 35,433	\$ 33,014	\$ 40,000	\$ 40,000
31 AQ Water/ Sewer	\$ 9,283	\$ 7,758	\$ 11,500	\$ 10,000
32 AQ Operating	\$ 17,157	\$ 21,929	\$ 16,000	\$ 16,000
33 AQ Repair & Maintenance	\$ -	\$ -	\$ -	\$ -
34 AQ Vending	\$ 9,665	\$ 5,550	\$ 1,000	\$ 5,000
35 AQ Program Supplies	\$ 6,459	\$ 1,669	\$ 1,500	\$ 7,500
36 AQ Swim Team Program Supplies	\$ 1,034	\$ -	\$ -	\$ 2,000
37 AQ Other	\$ -	\$ 360	\$ 1,000	\$ 1,000
38 AQ Refunds	\$ 1,807	\$ 1,191	\$ 5,000	\$ 2,500
39 AQ Vehicle Fuel Repairs	\$ -	\$ -	\$ -	\$ -
40 AQ License/Permits	\$ 704	\$ -	\$ 1,000	\$ 1,000
41				
42 Materials & Services Total:	\$ 126,912	\$ 107,137	\$ 119,600	\$ 128,100
43				
44 CAPITAL OUTLAY:				
45 AQ Capital Equipment	\$ -	\$ -	\$ -	\$ -
46				
47 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ -
48				
49 Total Revenues:	\$ 203,291	\$ 148,717	\$ 55,750	\$ 116,000
50 Total Expenses:	\$ 630,114	\$ 547,971	\$ 512,459	\$ 610,624
51				
52 Difference:	\$ (426,823)	\$ (399,254)	\$ (456,709)	\$ (494,624)
53 Cost Recovery:	32%	27%	11%	19%

**FY 21-22
RECREATION**

	Actual 18-19	Actual 19-20	Adopted 20-21	Proposed 21-22
1 REVENUES:				
2 RC Program	\$ 19,821	\$ 12,325	\$ 4,000	\$ 15,000
3 RC League	\$ 1,395	\$ 1,170	\$ -	\$ -
4 RC Fitness	\$ 28,322	\$ 26,848	\$ 6,500	\$ 21,875
5 RC Grants/ Donations	\$ 5,287	\$ 9,341	\$ 1,000	\$ 1,000
6 RC Sponsorships	\$ 2,500	\$ 631	\$ 1,000	\$ 2,000
7 RC "The Program"	\$ -	\$ -	\$ -	\$ -
8 RC New Program	\$ -	\$ 20	\$ -	\$ 500
9 RC Contract Programs	\$ 5,395	\$ 2,750	\$ -	\$ 6,000
10 RC Fitness Event	\$ 7,123	\$ 6,090	\$ 3,000	\$ 5,500
11 RC Community Garden	\$ 10,103	\$ 1,325	\$ 1,000	\$ 1,000
12				
13 REVENUE TOTAL:	\$ 79,946	\$ 60,499	\$ 16,500	\$ 52,875
14				
15 EXPENSES:				
16 Personnel Services:				
17 Director of Programs (0.2 FTE)	\$ -	\$ -	\$ 5,000	\$ 15,000
18 Recreation Personnel Services (0.85 FTE)	\$ 78,112	\$ 73,844	\$ 67,304	\$ 44,616
19 Personnel Services Total: (FTE 1.05)	\$ 78,112	\$ 73,844	\$ 72,304	\$ 59,616
20				
21 Materials & Services:				
22 RC Membership Dues	\$ 157	\$ -	\$ 250	\$ -
23 RC Office Supplies	\$ -	\$ -	\$ 250	\$ 250
24 RC Training/Travel/Meetings	\$ 1,809	\$ 872	\$ 1,500	\$ 1,000
25 RC Contract Services	\$ 18,201	\$ 10,875	\$ 18,000	\$ 18,000
26 RC Vehicle Fuel Repairs	\$ -	\$ -	\$ -	\$ -
27 RC Repair/Maintenance	\$ -	\$ -	\$ 3,000	\$ -
28 RC Program Supplies	\$ 7,937	\$ 5,787	\$ 3,500	\$ 8,000
29 RC Leagues	\$ 925		\$ -	\$ 1,500
30 RC Fitness	\$ 3,997	\$ 692	\$ 1,000	\$ 2,500
39 RC Fitness Events	\$ 5,583	\$ 3,326	\$ 4,500	\$ 8,000
40 RC Refunds	\$ 395	\$ -	\$ 5,000	\$ 1,000
41 RC License/Permits	\$ -	\$ -	\$ -	\$ 500
42 RC Community Garden Expense	\$ 203	\$ 245	\$ 1,000	\$ 1,000
43 RC New Program Expense	\$ -	\$ -	\$ -	\$ -
44				
45 Materials & Services Total:	\$ 39,206	\$ 21,798	\$ 38,000	\$ 41,750
46				
47 CAPITAL OUTLAY:				
48 Capital Outlay	\$ -	\$ 14,500	\$ -	\$ -
49				
50 CAPITAL OUTLAY TOTAL:	\$ -	\$ 14,500	\$ -	\$ -
51				
52 Total Revenues:	\$ 79,946	\$ 60,499	\$ 16,500	\$ 52,875
53 Total Expenses:	\$ 117,319	\$ 110,142	\$ 110,304	\$ 101,366
54				
55 Difference:	\$ (37,373)	\$ (49,642)	\$ (93,804)	\$ (48,491)
56 Cost Recovery:	68%	55%	15%	52%

**FY 21-22
YOUTH PROGRAMS**

	Actual 18-19	Actual 19-20	Adopted 20-21	Proposed 21-22
1 REVENUES:				
2 YP Grants/Donations	\$ 4,980		\$ 17,000	\$ 15,000
3 YP Summer Camp	\$ 16,667	\$ 24,298	\$ 15,000	\$ 15,000
4 YP ASA- K- 5th grade	\$ 36,592	\$ 36,970	\$ 40,000	\$ 43,875
5 YP Day Off Trips/Camps	\$ 3,343	\$ 3,347	\$ 2,600	\$ -
6 YP Learning Ladder	\$ 53,690	\$ 62,878	\$ 70,000	\$ 115,000
7 YP ASA- Preschool	\$ 18,887	\$ 25,128	\$ -	\$ 35,000
8 YP Summer Explorers (Kinder)	\$ 11,544	\$ 9,001	\$ 10,000	\$ 15,000
9 YP Middle School Program	\$ 275	\$ -	\$ -	\$ -
10 YP Building Rental	\$ -	\$ 10	\$ -	\$ -
11 YP Art Explorers	\$ 215	\$ 365	\$ 50	\$ -
12 YP COBRA		\$ -	\$ 5,478	\$ -
13				
14 REVENUE TOTAL:	\$ 146,193	\$ 161,996	\$ 160,128	\$ 238,875
15				
16				
17 EXPENSES:				
18 Personnel Services:				
19 Director of Programs (0.3 FTE)	\$ -	\$ -	\$ 7,500	\$ 22,500
20 YP Manager (0.0 FTE)	\$ 52,889	\$ 55,718	\$ 50,000	\$ -
21 YP Coordinator (1.0 FTE)	\$ -	\$ -	\$ -	\$ 45,000
22 Youth Programs Personnel Services (11.8 FTE)	\$ 257,757	\$ 288,441	\$ 352,840	\$ 407,738
23 Personnel Services Total: (FTE 13.10)	\$ 310,646	\$ 344,159	\$ 410,340	\$ 475,238
24				
25 Materials & Services:				
26 YP Membership Dues	\$ 264		\$ -	\$ -
27 YP Office Supplies	\$ 563	\$ 2,209	\$ 1,000	\$ 2,000
28 YP Training/Travel/Meetings	\$ 2,895	\$ 489	\$ 4,000	\$ 3,500
29 YP Vehicle Fuel Repairs	\$ -	\$ -	\$ -	\$ -
30 YP Electricity	\$ 2,184	\$ 2,005	\$ 2,800	\$ -
31 YP Water/Sewer	\$ 2,750	\$ 1,207	\$ 3,000	\$ -
32 YP Operating Expense	\$ 1,329	\$ 28	\$ 500	\$ 1,000
33 YP Repair/Maintenance	\$ -	\$ -	\$ -	\$ -
34 YP Program Supplies 2nd-8th	\$ 9,472	\$ 12,672	\$ 10,000	\$ 10,000
35 YP Program Supplies Prek- 1st	\$ 9,142	\$ 6,201	\$ 5,000	\$ 7,200
36 YP Nutrition	\$ 15,324	\$ 7,721	\$ 13,000	\$ 13,000
37 YP Refunds	\$ 1,825	\$ 3,148	\$ 3,000	\$ 1,500
38 YP License/Permits	\$ 287	\$ 80	\$ 500	\$ 500
39 YP Contract Services	\$ 8,894	\$ 8,511	\$ 16,000	\$ 4,200
40 YP Publications	\$ -	\$ -	\$ -	\$ -
41 YP New Program Supplies	\$ -	\$ 239	\$ -	\$ -
42 YP Conference Expense	\$ -	\$ -	\$ -	\$ -
43 YP Staff Training Materials	\$ -	\$ -	\$ -	\$ -
44 YP Vending	\$ -	\$ -	\$ -	\$ -
45				
46 Materials & Services Total:	\$ 54,930	\$ 44,510	\$ 58,800	\$ 42,900
47				
48 CAPITAL OUTLAY:				
49 YP Capital Projects	\$ -	\$ -	\$ -	\$ -
50				
51 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ -
52				
53 Total Revenues:	\$ 146,193	\$ 161,996	\$ 160,128	\$ 238,875
54 Total Expenses:	\$ 365,576	\$ 388,669	\$ 469,140	\$ 518,138
55				
56 Difference:	\$ (219,383)	\$ (226,672)	\$ (309,012)	\$ (279,263)
57 Cost Recovery:	40%	42%	34%	46%

**FY 21-22
COMMUNITY CENTER**

	Actual 18-19	Actual 19-20	Adopted 20-21	Proposed 21-22
1 REVENUES:				
2 CC Building Rental	\$ 5,340	\$ 6,458	\$ 1,000	\$ 2,500
3 CC Grants/ Donations	\$ 903	\$ 208	\$ 500	\$ 1,000
4 CC Contract	\$ 68,060	\$ 64,497	\$ 66,000	\$ 66,000
5 CC Program/Staffing	\$ 2,555	\$ 1,666	\$ -	\$ 2,000
6 CC Vending	\$ 150	\$ 100	\$ -	\$ 100
7 CC Rental Deposit	\$ 6,405	\$ 3,665	\$ -	\$ 2,500
8 CC New Programs			\$ -	\$ -
9				
10 REVENUE TOTAL:	\$ 83,414	\$ 76,593	\$ 67,500	\$ 74,100
11				
12 EXPENSES:				
13 Personnel Services:				
14 Director of Programs (0.05 FTE)	\$ -	\$ -	\$ 1,250	\$ 3,750
15 Director of Operations (0.05 FTE)	\$ -	\$ -	\$ -	\$ 3,450
16 Community Center Personnel Services (2.7 FTE)	\$ 82,743	\$ 86,633	\$ 96,782	\$ 116,024
17 Personnel Services Total: (FTE 2.80)	\$ 82,743	\$ 86,633	\$ 98,032	\$ 123,224
18				
19 Materials & Services:				
20 CC Membership Dues	\$ 135		\$ -	
21 CC Office Supplies	\$ 722	\$ 6,323	\$ 1,000	\$ 2,000
22 CC Training/Travel/Meetings	\$ -	\$ -	\$ -	\$ -
23 CC Contract Services	\$ 3,904	\$ 2,105	\$ 1,000	\$ 1,000
24 CC Vehicle Fuel Repairs	\$ -	\$ -	\$ -	\$ -
25 CC Operating Supplies	\$ -	\$ 348	\$ 400	\$ 500
26 CC MBPH	\$ 7,953	\$ 1,129	\$ 100	\$ 500
27 CC Repair & Maintenance	\$ -	\$ -	\$ 800	\$ -
28 CC Program Supplies	\$ 4,353	\$ 7,235	\$ 1,500	\$ 1,000
29 CC Refunds	\$ 4,732	\$ 3,215	\$ 1,000	\$ 2,500
30				
31 Materials & Services Total:	\$ 21,799	\$ 20,355	\$ 5,800	\$ 7,500
32				
33 CAPITAL OUTLAY:	\$ -	\$ -	\$ -	\$ -
34				
35 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ -
36				
37 Total Revenues:	\$ 83,414	\$ 76,593	\$ 67,500	\$ 74,100
38 Total Expenses:	\$ 104,542	\$ 106,988	\$ 103,832	\$ 130,724
39				
40 Difference:	\$ (21,128)	\$ (30,395)	\$ (36,332)	\$ (56,624)
41 Cost Recovery:	80%	72%	65%	57%

**FY 21-22
SPECIAL EVENTS**

	Actual 18-19	Actual 19-20	Adopted 20-21	Proposed 21-22
1 REVENUES:				
2 SE Halloween Event	\$ 1,820	\$ 1,537	\$ 1,200	\$ 1,500
3 SE Holiday Event	\$ 1,298	\$ 50	\$ -	\$ 500
4 SE Egg Hunt	\$ 500	\$ 600	\$ 1,000	\$ 500
5 SE Farmers Market	\$ 17,782	\$ 11,686	\$ 15,000	\$ 15,000
6 SE Daddy and Daughter Dance	\$ 5,795	\$ 5,810	\$ -	\$ 7,000
7 SE Mother and Son Dance	\$ -	\$ -	\$ -	\$ -
8 SE New Events	\$ 5,546	\$ 4,232	\$ 3,000	\$ 2,000
9 SE Foundation Events	\$ -	\$ 1,508	\$ -	\$ 1,500
10 REVENUE TOTAL:	\$ 32,741	\$ 25,423	\$ 20,200	\$ 28,000
11				
12				
13 EXPENSES:				
14 Personnel Services:				
15 Director of Programs (0.15 FTE)	\$ -	\$ -	\$ 3,750	\$ 11,250
16 SE Manager (0.5 FTE)	\$ 23,321	\$ 16,865	\$ 23,500	\$ 24,675
17 Special Events Personnel Services (0.37 FTE)	\$ 29,844	\$ 28,944	\$ 38,972	\$ 50,114
18 Personnel Services Total: (FTE 1.02)	\$ 53,165	\$ 45,809	\$ 66,222	\$ 86,039
19				
20 Materials & Services:				
21 SE Membership Dues	\$ 587	\$ -	\$ 500	\$ -
22 SE Office Supplies	\$ -	\$ 532	\$ 250	\$ 250
23 SE Training/Travel/Meetings	\$ 181	\$ 1,463	\$ -	\$ -
24 SE Vehicle Fuel Repairs	\$ -	\$ -	\$ -	\$ -
25 SE Halloween Event	\$ 869	\$ 400	\$ 2,000	\$ 1,500
26 SE Holiday Event	\$ 331	\$ -	\$ -	\$ 500
27 SE Egg Hunt	\$ 1,001	\$ -	\$ 1,000	\$ 1,500
28 SE Daddy and Daughter Dance	\$ 2,862	\$ 2,917	\$ -	\$ 2,000
29 SE Mother Son Dance	\$ -	\$ 4,201	\$ -	\$ -
30 SE Senior Event	\$ 158	\$ -	\$ 350	\$ -
31 SE Farmers Market	\$ 6,337	\$ 4,783	\$ 3,500	\$ 4,000
32 SE 4th of July	\$ 216	\$ -	\$ 600	\$ 200
33 SE New Events	\$ 2,091	\$ 5,959	\$ 3,500	\$ 2,000
34 SE Refunds	\$ 165	\$ 300	\$ 100	\$ -
35 SE License/Permits	\$ -	\$ -	\$ 500	\$ 100
36 SE Foundation Events	\$ -	\$ -	\$ -	\$ -
37				
38 Materials & Services Total:	\$ 14,798	\$ 20,555	\$ 12,300	\$ 12,050
39				
40 CAPITAL OUTLAY:				
41	\$ -	\$ -	\$ -	\$ -
42 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ -
43				
44 Total Revenues:	\$ 32,741	\$ 25,423	\$ 20,200	\$ 28,000
45 Total Expenses:	\$ 67,963	\$ 66,364	\$ 78,522	\$ 98,089
46				
47 Difference:	\$ (35,223)	\$ (40,942)	\$ (58,322)	\$ (70,089)
48 Cost Recovery:	48%	38%	26%	29%

FY 21-22
Sunset Recreation Center Fund

	Actual 18-19	Actual 19-20	Adopted 20-21	Proposed 21-22
1 REVENUES:				
2 Net working capital	\$ -	\$ -	\$ -	\$ 270,553
3 SRC Loan Receivable			\$ 342,570	\$ -
4 SRC Building Rental	\$ -	\$ -	\$ 5,000	\$ 30,000
5 SRC Grants/ Donations	\$ -	\$ -	\$ 5,000	\$ 15,000
6 SRC Contract	\$ -	\$ -	\$ -	\$ -
7 SRC Program/Staffing	\$ -	\$ -	\$ 1,000	\$ 8,000
8 SRC Vending	\$ -	\$ -	\$ -	\$ -
9 SRC Rental Deposit	\$ -	\$ -	\$ 600	\$ 2,000
10 Transfer from General Fund	\$ -	\$ -	\$ 150,000	\$ 148,718
11				
12 REVENUE TOTAL:	\$ -	\$ -	\$ 504,170	\$ 474,271
13				
14 EXPENSES:				
15 Personnel Services:				
16 SRC Personnel Services (0.12 FTE)	\$ -	\$ -	\$ 4,484	\$ 4,602
23				
17 Personnel Services Total: (FTE 0.12)	\$ -	\$ -	\$ 4,484	\$ 4,602
18				
19 Materials & Services:				
20 SRC Membership Dues	\$ -	\$ -	\$ -	\$ -
21 SRC Office Supplies	\$ -	\$ -	\$ 500	\$ -
22 SRC Contract Services	\$ -	\$ -	\$ 40,000	\$ 75,000
23 SRC Insurance	\$ -	\$ -	\$ 20,000	\$ 21,000
24 SRC Repair & Maintenance	\$ -	\$ -	\$ 15,000	\$ 10,000
25 SRC Refunds	\$ -	\$ -	\$ 600	\$ 2,000
26 SRC Machine Repair/Software/Hardware	\$ -	\$ -	\$ 2,000	\$ 2,500
27 SRC License/Permits	\$ -	\$ -	\$ -	\$ 500
28 SRC Vending Expense	\$ -	\$ -	\$ -	\$ -
29 SRC Other	\$ -	\$ -	\$ 6,600	\$ -
30 SRC Natural Gas	\$ -	\$ -	\$ -	\$ 42,000
31 SRC Electric	\$ -	\$ -	\$ -	\$ 42,000
32 SRC Trash/Recycling	\$ -	\$ -	\$ -	\$ 8,400
33 SRC Water/Sewage	\$ -	\$ -	\$ -	\$ 6,000
34				
35 Materials & Services Total:	\$ -	\$ -	\$ 84,700	\$ 209,400
36				
37 CAPITAL OUTLAY:	\$ -	\$ -	\$ 38,642	\$ 75,000
38				
39 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ 38,642	\$ 75,000
40				
41 DEBT SERVICE:				
42 1120 Loan Payable	\$ -	\$ -	\$ -	\$ 175,269.25
43				
44 DEBT SERVICE TOTAL:	\$ -	\$ -	\$ -	\$ 175,269.25
45				
46 General Operating Contingency:	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
47				
48 Total Revenues:	\$ -	\$ -	\$ 504,170	\$ 474,271
49 Total Expenditures:	\$ -	\$ -	\$ 137,826	\$ 474,271
50				
51 Unappropriated Ending Fund Balance:	\$ -	\$ -	\$ 366,344	\$ (0)
52				
53 Total Expenses incl. Unappropriated amt.	\$ -	\$ -	\$ 504,170	\$ 474,271
54 Cost Recovery:	0%	0%	366%	100%

**FY 21-22
BROADWAY FIELD FUND**

	Actual 18-19	Actual 19-20	Adopted 20-21	Proposed 21-22
1 REVENUES:				
2 Net working capital	\$ 50,778	\$ 54,193	\$ 74,616	\$ 74,616
3 Previously Levied Taxes	\$ -	\$ -	\$ -	\$ -
4 Interest	\$ -	\$ -	\$ -	\$ -
5 Transfer from General Fund	\$ -	\$ -	\$ 12,000	\$ 14,906
6 Foundation Circle of Lights Revenue	\$ -	\$ -	\$ -	\$ -
7 Rental Fees	\$ -	\$ -	\$ 500	\$ 1,000
8 Concession Sales	\$ -	\$ -	\$ -	\$ 1,000
9 Grants	\$ -	\$ -	\$ -	\$ -
10 Sponsorships/ Donations	\$ -	\$ 30	\$ -	\$ -
11 Partnership Revenues	\$ 14,840	\$ 30,300	\$ 13,900	\$ 13,900
12				
13 Total Resources Except Taxes	\$ 65,618	\$ 84,523	\$ 101,016	\$ 105,422
14 Taxes Estimated to be received	\$ -	\$ -	\$ -	
15				
16 REVENUE TOTAL:	\$ 65,618	\$ 84,523	\$ 101,016	\$ 105,422
17				
18				
19 EXPENSES:				
20 Personnel Services:				
21 BRF Personnel Services (0.37 FTE)	\$ 6,144	\$ 5,060	\$ 12,886	\$ 13,806
22 Personnel Services Total: (FTE 0.37)	\$ 6,144	\$ 5,060	\$ 12,886	\$ 13,806
23				
24 Materials & Services:				
25 FLD License/Permits	\$ -	\$ -	\$ -	
26 Contract Services	\$ -	\$ -	\$ -	\$ 1,000
27 Vehicle Fuel Repairs	\$ -	\$ -	\$ 1,000	\$ 1,000
28 Electricity	\$ -	\$ -	\$ 1,650	\$ 1,650
29 Water/ Sewer	\$ -	\$ -	\$ 850	\$ 850
30 Operating	\$ -	\$ -	\$ 500	\$ 500
31 Repair & Maintenance	\$ 5,281	\$ 4,847	\$ 9,514	\$ 12,000
32 Vending	\$ -	\$ -	\$ -	
33 Training/Travel/Meetings	\$ -	\$ -	\$ -	
34 Refunds	\$ -	\$ -	\$ -	
35				
36 Materials & Services Total:	\$ 5,281	\$ 4,847	\$ 13,514	\$ 17,000
37				
38 CAPITAL OUTLAY:				
39	\$ -	\$ -	\$ -	\$ -
40 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ -
41				
42 Interfund Transfer:				
43	\$ -	\$ -	\$ -	\$ -
44 Total Interfund Transfers:	\$ -	\$ -	\$ -	\$ -
45				
46 DEBT SERVICE:				
47 Backstop Loan	\$ -	\$ -	\$ -	\$ -
48 Circle of Lights Loan - TLC	\$ -	\$ -	\$ -	\$ -
49				
50 DEBT SERVICE TOTAL:	\$ -	\$ -	\$ -	\$ -
51				
52 General Operating Contingency:		\$ -	\$ -	\$ -
53				
54 Total Expenditures:	\$ 11,425	\$ 9,907	\$ 26,400	\$ 30,806
55				
56 Unappropriated Ending Fund Balance:	\$ 54,193	\$ 74,616	\$ 74,616	\$ 74,616
57				
58 Total Expenses incl. Unappropriated amt.	\$ 11,425	\$ 9,907	\$ 101,016	\$ 105,422
59				
60 Total Revenues:	\$ 65,618	\$ 84,523	\$ 101,016	\$ 105,422

FY 21-22
Capital Improvement Fund

	Actual 18-19	Actual 19-20	Adopted 20-21	Proposed 21-22
1 REVENUES:				
2 Net working capital	\$ 84,000.00	\$ 84,000.00	\$ 84,000.00	\$ 159,000.00
3 Previously Levied Taxes	\$ -	\$ -	\$ -	\$ -
4 Transfer from General Fund	\$ -	\$ -	\$ 75,000.00	\$ 279,400.00
5 Grants	\$ -	\$ -	\$ -	\$ -
6 Donations	\$ -	\$ -	\$ -	\$ -
7 Interest	\$ -	\$ -	\$ -	\$ -
8				
9 Total Resources Except Taxes				
10 Taxes Estimated to be received				
11				
12 REVENUE TOTAL:	\$ 84,000.00	\$ 84,000.00	\$ 159,000.00	\$ 438,400.00
13				
14				
15 EXPENSES:				
16 Personnel Services:				
17 Project Manager	\$ -	\$ -	\$ -	\$ -
18 Payroll	\$ -	\$ -	\$ -	\$ -
19 Benefits	\$ -	\$ -	\$ -	\$ -
20 Retirement Contributions	\$ -	\$ -	\$ -	\$ -
21				
22 Personnel Services Total: (FTE 0.0)	\$ -	\$ -	\$ -	\$ -
23				
24				
25 CAPITAL OUTLAY:				
26 Project Expenses	\$ -	\$ -	\$ -	\$ 279,400.00
27				
28 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ 279,400.00
29				
30 Interfund Transfer:				
31				\$ -
32				
33 Total Interfund Transfers:	\$ -	\$ -	\$ -	\$ -
34				
35				
36 DEBT SERVICE:				
37				
38				
39 DEBT SERVICE TOTAL:	\$ -	\$ -	\$ -	\$ -
40				
41 General Operating Contingency:				
42				
43 Total Expenditures:	\$ -	\$ -	\$ -	\$ 279,400.00
44				
45 Unappropriated Ending Fund Balance:	\$ 84,000.00	\$ 84,000.00	\$ 159,000.00	\$ 159,000.00
46				
47 Total Expenses incl. Unappropriated amt.	\$ 84,000.00	\$ 84,000.00	\$ 159,000.00	\$ 438,400.00
48				
49 Total Revenues:	\$ 84,000.00	\$ 84,000.00	\$ 159,000.00	\$ 438,400.00

Support Data
Notes