



SUNSET EMPIRE

PARK + RECREATION DISTRICT



Budget Fiscal Year 2022-2023

Budget Committee Meeting
Tuesday, May 3, 2022, 5pm
Bob Chisholm Community Center
1225 Avenue A, Seaside, OR 97138

1. Call to order
2. Welcome and Introductions
3. Election of Chairperson, Vice-Chair, and Secretary
4. Receive Budget Message
5. Review Departmental Budgets
6. Questions from the Budget Committee
7. Public Comment
8. Next Meeting: Tuesday, May 17, 2022 at 6:00pm***Budget Committee may alter the time*
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.

ORS 192.670 requires public bodies to provide members of the general public an opportunity to access and attend the meeting via virtual means and provide an opportunity for oral testimony to be provided via technology. For SEPRD, individuals that would like to offer public comment virtually can do so by accessing the meeting using the Zoom information here:

SEPRD is inviting you to a scheduled Zoom meeting.

Topic: SEPRD Budget Committee (Public Comment)

Time: May 3, 2022 05:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/81576301119?pwd=YUllanVFSzhnS3N5RDVhYkI2aVBFdz09>

Meeting ID: 815 7630 1119

Passcode: 427374

One tap mobile

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Meeting ID: 815 7630 1119

Passcode: 427374

Find your local number: <https://us02web.zoom.us/j/81576301119?pwd=YUllanVFSzhnS3N5RDVhYkI2aVBFdz09>



Proposed Budget Fiscal Year 2022-2023

Presented by

Skyler Archibald, Executive Director
Darren Gooch, Director of Operations
Chris McCollister, Finance Manager

May 3, 2022

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SECTION 1

- **Vision & Mission**
- **District Boundary Map**
- **Did You Know?**
- **Organizational Chart**



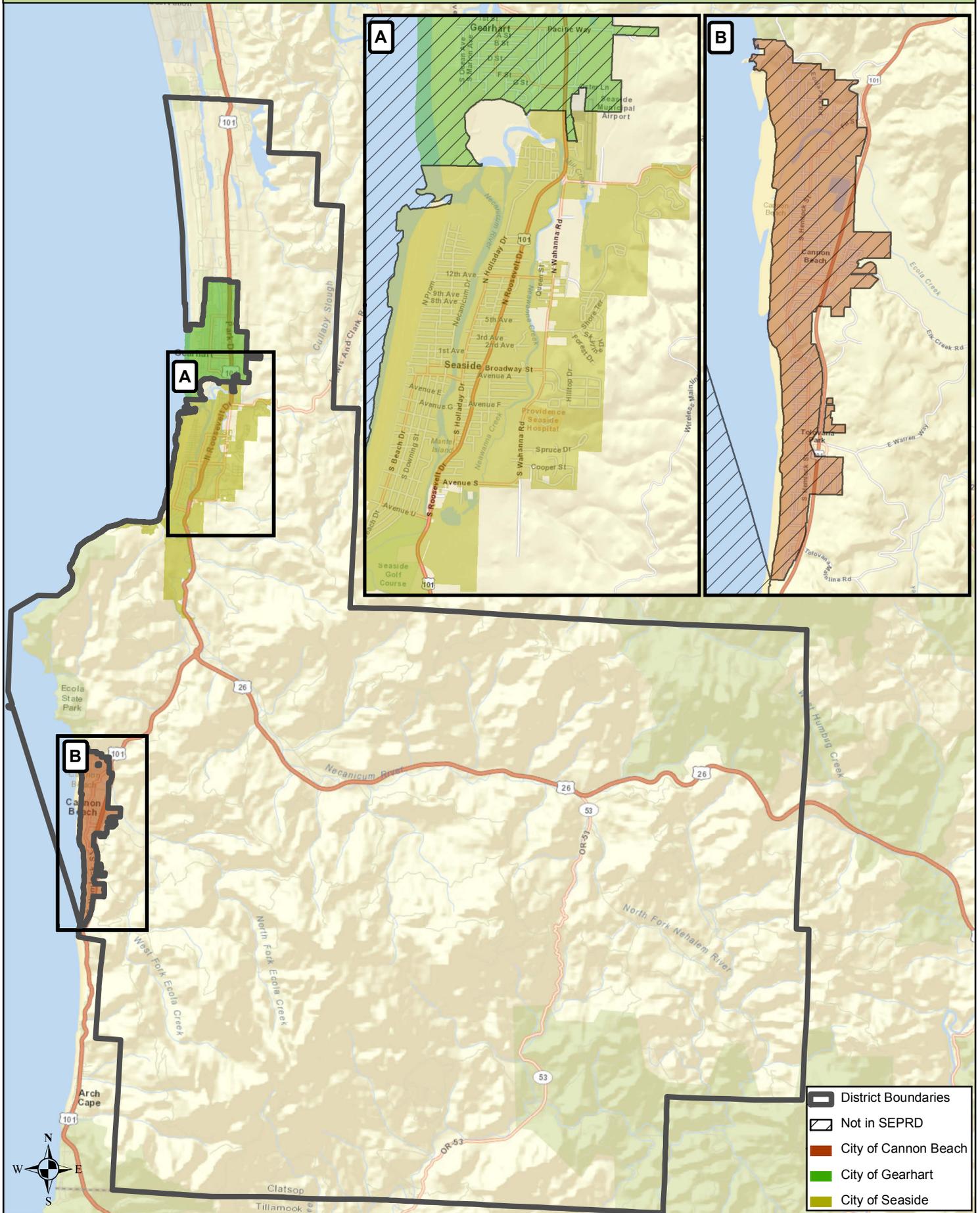
VISION STATEMENT

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)

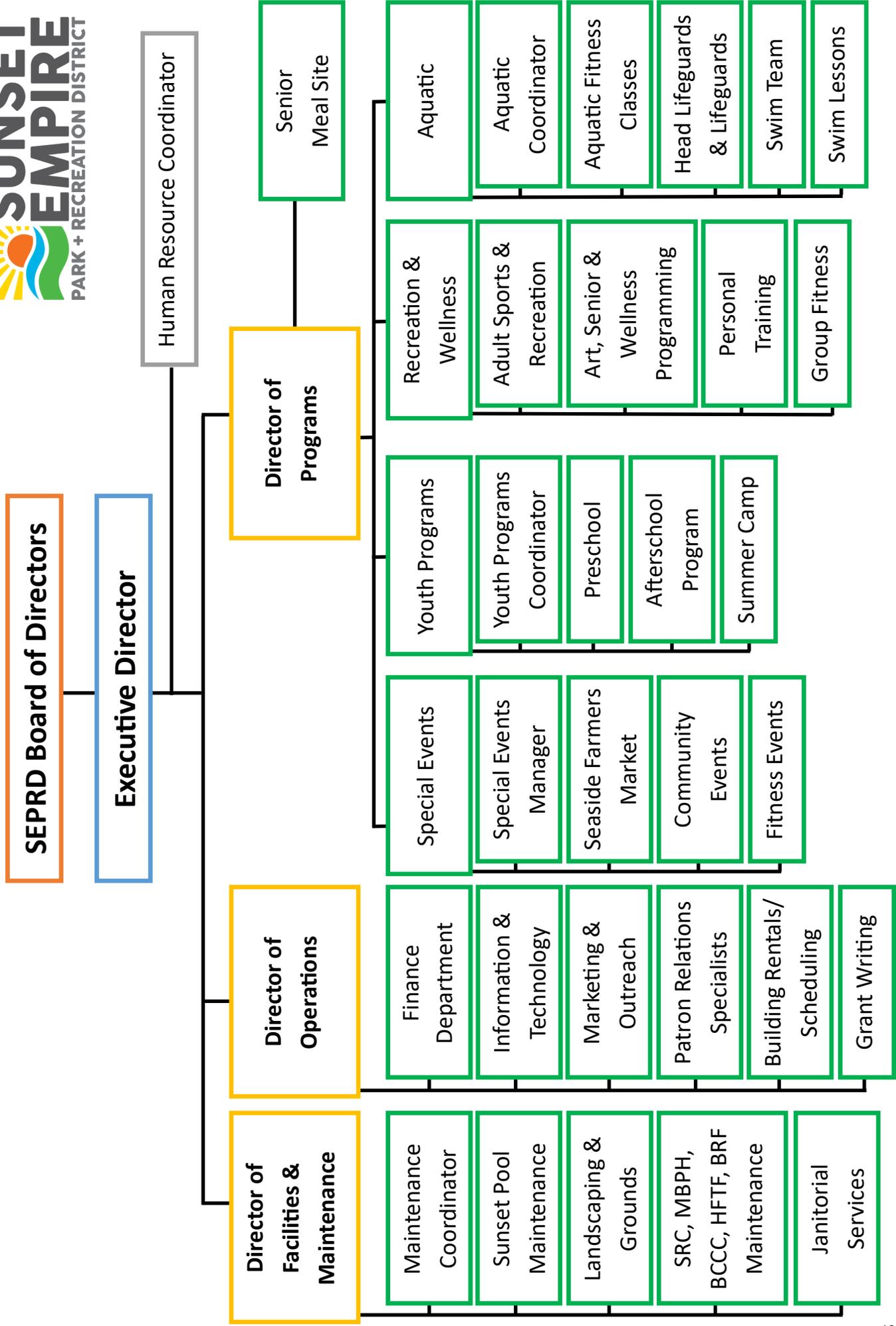
Sunset Empire Parks & Recreation District



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!



SECTION 2

- **Budget Committee FY 2022-2023**
- **Budget Timeline**



Sunset Empire Park & Recreation Budget Committee Members 2022-2023

Sunset Empire Park & Recreation District Board of Directors

Director, Position 1

Susan Coddington
2152 Cedar St.
Seaside, OR 97138
(503)738-8787
Email: scoddington@sunsetempire.com

START DATE: 07/01/2021
TERM EXP: 06/30/2025

Director, Position 2

Celeste Bodner
145 N Wahanna Rd.
Seaside, OR 97138
(503) 367-8740
Email: cbodner@sunsetempire.com

START DATE: 07/01/2021
TERM EXP: 06/30/2025

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: 07/01/2021
TERM EXP: 06/30/2025

Director, Position 4

Erika Marshall
1989 Forest Dr
Seaside, OR 97138
(503) 440-8617
Email: emarshall@sunsetempire.com

START DATE: 07/01/2021
TERM EXP: 06/30/2023

Board President, Position 5

Katharine Parker
PO Box 368
Seaside, OR 97138
(503) 351-1671
Email: kparker@sunsetempire.com

START DATE: 07/01/2021
TERM EXP: 06/30/2023



Sunset Empire Park & Recreation Budget Committee Members

Jamie Bingham
1386 Kyla Ln
Seaside, OR 97138

TERM EXP: 2024-2025

Norman Brown
3041 Evergreen Dr.
Seaside, OR 97138

TERM EXP: 2023-2024

Kyle Gorman
2249 S Edgewood St
Seaside, OR 97138

TERM EXP: 2024-2025

Marcus Runkle
285 S. Lincoln St
Seaside, OR 97138

TERM EXP: 2024-2025

Tracy MacDonald
451 Hillside Loop
Seaside, OR 97138

TERM EXP: 2023-2024

Budget Timeline

Fiscal Year 2022 to 2023

Prepare proposed Budget	Budget Officer	Feb. – April
Budget Committee appointed and notified	Board	April 27
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 23
Budget Committee meets	Committee	May 3
Budget Committee meets	Committee	May 17
Approve proposed Budget	Committee	May 17
Publish hearing notice	Budget Officer	May 14
Hold Budget hearing	Board	May 24
Enact Resolutions to: *Adopt Budget *Make appropriations	Board	May 24
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”.

SECTION 3

- Budget Message FY 2022-2023
- Community Partners



Prepared by:

Skyler Archibald, Executive Director & Budget Officer

Darren Gooch, Director of Operations

Chris McCollister, Finance 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.

On February 14, 2022, the district turned 52 years old amid a spike in COVID cases around the state and the country. Since then, we have experienced a rapid decline in cases and a return to a relatively “normal” state of operation. We are excited about having been able to reopen the pool on Saturdays for fitness classes and swimming, as well as adding back classes that couldn’t be held during the height of the pandemic.

As we prepare to embark on our next fiscal year (2022-2023) we want to let you know that we appreciate your service on the Budget Committee. This budget process is always a learning experience for us and we always maintain the highest regard for your input.

As always, budget preparations began in mid-January this year and have been reviewed regularly since then by department heads, with a great deal of thought and planning around our priorities for this year.



The budget represents our best efforts to fiscally prepare and account for the District's programmatic and maintenance needs over the next twelve months. It is anticipated that we will continue to regain the traction lost during the pandemic and even increase our fitness offerings as we make our way into the 2022-2023 fiscal year.

We are very excited about the continual development of the Sunset Recreation Center (SRC) as we move closer to gaining full occupancy of the building. We have been working with Sports Facilities Advisory LLC (SFA), Scott Edwards Architecture (SEA), and the Klosch Group to develop a plan for the center and received a Project Summary Report recently, which details the highest and best use of the property. That report is a first big step toward developing an overall strategic plan for the SRC.

As we head into the 2022-2023 fiscal year, we appreciate your time and thoughtful guidance in helping us move forward.

*This budget message is split into two segments. **First**, will be a review and assessment of current SEPRD Operations, Facilities and Programs. Included in that segment will be highlights from 2021-2022 fiscal year.*

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

REVIEW & ASSESSMENT OF CURRENT DISTRICT OPERATIONS, FACILITIES & PROGRAMS

Personnel:

Over the past year, we have, like many local businesses, struggled to find qualified candidates to fill vacant positions. Current staff have stepped up on many occasions to meet the District's needs across departments. Our managerial staff took on the after-hours cleaning at the pool for a short time in late February 2022 as we worked to recruit new custodial staff, spending a couple of hours every night ensuring that the locker rooms and common spaces were cleaned, sanitized, and ready for our patrons at 5:45 AM every morning.

Since early January of this year and the addition of our Human Resources Coordinator, we have seen a shift in that trend. As of April 1st, we have hired ten new staff to fill openings as lifeguards, Patron Relations Specialists, Youth Program Leaders, and Custodial/Maintenance Leaders.



Our Board of Directors is the foundation of our District and we are pleased that the outcome of the May 2021 Special Election allowed all of our Directors to retain their respective seats. 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 (Board Vice-President)**

District 3: **Michael Hinton (Board Secretary)**

District 4: **Erika Marshall**

District 5: **Katharine Parker (Board President)**



Over the course of the last year the District added three full-time staff members. Lindsey Wolfe joined our team as Aquatic Coordinator. Lindsey has spent many years as a Head Lifeguard and Swim Lesson Coordinator, and made the move to Aquatic Coordinator, a position left vacant after Justin Smith was promoted to Director of Programs last year. Lindsey's knowledge and experience in life safety protocols have proven to be a valuable asset to the Aquatics department.

Erin Reding was hired by the District in June of 2021 as our Youth Programs Coordinator. Erin was instrumental in the development of the Little Sprouts program run by the Astoria Parks & Recreation for many years. Over the past nine months, Erin's leadership has helped grow our youth programs, with each session filled to maximum capacity and a healthy waiting list.

Most recently, we added Tina Olea to our full-time staff. Tina had been working as a Patron Relations Specialist since August 2021. She applied for the position of Human Resources Coordinator in December and was a stand-out in the



applicant pool. Tina had been a business owner for many years and is very familiar with hiring process, required paperwork, and providing a support system for employees. Her efforts since January have helped us grow our employee base in what has proven to be a very challenging job market.

In addition to adding these new full-time positions, we had a major transition in our Finance Department with the departure of our Finance Manager, Marcus Runkle in early July of 2021. Marcus left the District to pursue his business venture, Runkle Consulting. We were very fortunate to be able to hire Chris McCollister to fill the position in early August. Chris has worked for the District for many years in many capacities such as Youth Leader, Recreation Leader, Head Lifeguard, and Water Safety Instructor (WSI). Chris left the District for several years to earn a Bachelor's Degree in Finance and we are very excited to have him back as part of our management team.



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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 65 employees, all of which are essential to our operations. That number is up about 18% from last year.

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

- **Skyler Archibald:** Executive Director
- **Darren Gooch:** Director of Operations
- **Justin Smith:** Director of Programs
- **Levi Conner:** Director of Maintenance and Facilities
- **Chris McCollister:** Finance Manager
- **Melissa Ousley:** Marketing & Special Events Manager
- **Cortney Tibbitts:** Maintenance Coordinator
- **Erin Reding:** Youth Programs Coordinator
- **Lindsey Wolfe:** Aquatics Coordinator
- **Tina Olea:** Human Resources Coordinator

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
- Patron Relations Staff: **Jennifer Soprano, Holly Maine, Jocelyn Rodriguez, Hannah Toole**, and **Maria Kadi**
- **Elizabeth MacDonald**, Administrative Assistant
- **Isaiah Collins**, Network Admin (IT)
- Youth Programs Staff: **Jennifer McCollister, Kelly Smith, Zoe Manhire, Mackenzie Greenwell, Grace Heckes, Stevie Jones, Lora Henry**, and **Jaeda Dixon**
- **Chris Duffy**, Nutrition Coordinator
- Landscape, Maintenance & Janitorial: **Kip Keller, Darrell McClure**, and **Steve Tracey**
- Head Lifeguards: **Amanda Browning, Isaiah Collins, Meghan McKeown, Adam Morse, Ashley Wolfe, Soleil Gonzalez**, and **Kegan Wallis**

2022-2023 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. Over the past year our staff overcame many obstacles in attempting to build programs back to pre-pandemic levels.

Over the course of the fiscal year our Aquatics staff worked to expand our swim lesson program, limited only by the challenge of recruiting new lifeguards and Water Safety Instructors (WSI's). Recruitment stagnated between August and December, but began to pick-up shortly after the start of the new year.



We were excited to retire the pre-registration process for lap swims and many of the other COVID related restrictions that limited our patrons' ability to participate in programming. We saw an immediate increase in our numbers with many returning passholders who found the pre-registration process cumbersome and found it nearly impossible to get a lane at a time that fit with their schedule.



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 16,000 individual swimmers, 5,750 fitness class participants and filled 100% of the available swim lesson spots with a healthy waiting list. These numbers represent a 40% increase over the previous year's attendance.

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. As it has been stated many times, we exist in a "childcare desert", a situation that has only been further exacerbated by the recent closure of Miss Tami's Daycare & Preschool here in Seaside, and the Lil' Sprouts Academy in Astoria, leaving few viable options for our local families.



The District was able to move the Learning Ladder Preschool and After School Zone programs from the Seaside Youth Center to the newly acquired Sunset Recreation Center (SRC) during the spring break week of 2021. The move created more program openings, allowing families on the waiting lists an opportunity to access much needed childcare for their little ones.

In addition to creating more openings for preK-5th graders, our plan for the upcoming year includes the development of space for infant/toddler care. We have submitted three grant applications to help fund this additional care option. We are very optimistic that these grants will be successful



and have already gone through an inspection process with the Department of Human Services (DHS) to verify that the space meets the stringent requirements, which their staff verified it does.

We are currently serving approximately 60 children through our programs and already 75 registrants for our upcoming Summer Camp. It is exciting to see the amazing impact the SRC acquisition is having on our ability to grow our youth programs.

Fitness and Recreation Programs: The District fitness offerings, after taking several steps backward over the past two years, is now pushing forward. We have been able to bring back nearly all our pre-pandemic offerings apart from a few. Those that we were not able bring back, like our Tae Kwon Do, were due to staff changes, not COVID. We are optimistic that we will be able to offer these again in time, when the right instructor comes along.

We continue to partner with a local provider for yoga classes and those classes have been available to our members throughout the pandemic via Zoom.

Recreation staff have been working on developing new classes for the upcoming year, creating exercise opportunities for the evening hours that better mesh with those who work a dayshift. Staff have also been invited to participate on the Seaside School District's Wellness Committee, opening up new opportunities to market our District's fitness programs.

Bob Chisholm Community Center Programs: The BCCC has seen a healthy uptick in rental requests since many of the pandemic restricts began to lift last July. The calendar year of 2020 saw only 6,500 visits to the center, compared to over 15,000 in 2021. This year we are on track to see close to 21,000 visits to the building.



The Northwest Senior and Disability Services (NWSDS) Meal Site continues to serve our senior population. During the pandemic it 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 meal site through a contract with NWSDS.

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. In November 2021, the BCCC served 120 free to-go meals for Thanksgiving and delivered/distributed many of those throughout our community.

Special Events: While many District programs were challenged to move forward, our Special Events were able to move ahead with strong participation.

We participated with the City of Seaside to celebrate the Prom Centennial. We hosted a 100K on the Prom in May and a Chalk Art contest in July.

The Seaside Farmers Market continued to grow in 2021, with more than 35 vendors and 800+ attendees weekly.

We were able to host our Fall Fun Fest in the SRC gymnasium in mid-October. The event brought 300 parents and children to the building and about 20 volunteers helped with set-up and tear-down that evening.

Our annual Turkey Trot on Thanksgiving Day brought out 200 attendees, the most we have seen for this event! We also partnered with the Helping Hands Reentry Outreach Center that day to provide 120 hot meals for local families.



Earlier this year we rebranded the Daddy Daughter and Mother Son dances to an inclusive “Family Dance”. This was immensely popular and had over 300 attendees.

Our annual Egg Hunt saw over 1,100 attendees this year, a number that rivals pre-pandemic levels. We will be moving forward with the same contingent of Special Events over the next year and are excited to see them continue to grow in popularity.



Other Highlights of 2021-2022

- **Sunset Recreation Center:** The Board and Staff sent out an RFP in mid-2021 in hopes of securing an agency to assist in the process of determining the highest and best use of the new facility. We were able to secure the services of Sports Facilities Advisory Group and have received a draft copy of their report, we expect the final report to be delivered by the end of May.

At the same time, we engaged the services of Scott Edwards Architecture to assist us with developing a plan to address the items necessary for us to get full occupancy of the building. We are currently operating on a limited occupancy, primarily for our childcare area.

We have also been very fortunate this year to find a partner in the Northwest Regional Education Service District (NWRES D). We entered an agreement in August to rent 11% of the building to them for offices and classrooms. They occupy the old counseling offices and classrooms 1-6 on the west side of the building.

- **The Herche Family Training Facility (HFTF):** The training facility is a partnership with the City of Seaside, Seaside Kids Inc., and the Sunset Park & Recreation Foundation. The new facility is located behind Sunset Pool and adjacent to Broadway Field. It is fully equipped with pitching machines and netting creating four individual practice lanes. It also includes storage, a concession stand, and restrooms. Tom and Mary Herche donated an initial \$50,000 to launch the project





and many local tradesmen donated their time, talents, and product to complete the construction of the building.

The HFTF held its grand opening on May 11, 2021 and has seen constant use since then. It is available for rental, with the proceeds going to the District to offset operational costs. The District receives a percentage of all concession sales as well.

- **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 \$20,000 over the course of the year. The Foundation was able to provide more than \$4,000 from their golf tournament held in June and has worked hard at providing other streams of support and revenue.

- **District Grants:** The District continually looks for funding opportunities in the form of grants. Over the past year we have been able to apply for and receive a number of grants from various agencies and foundations. Notably, we received \$60,000 from the Oregon Legislative Unit for our youth programs. It was used to repair the walk-in cooler/freezer at the SRC and purchase two new water features for the pool: a zip-line and a climbing wall.
A second substantial grant totaling \$50,000 from the Oregon Community Foundation, was used to install new technology in the youth program classrooms, purchase new security cameras for the SRC, the purchase and installation of a “sensory path” for the children in the preschool and after school programs, and the purchase of art supplies for the art room. Many smaller grants have been secured to help with district scholarships and support our many special events.
For the upcoming year, we are looking forward to several grant opportunities that will help us expand our childcare offerings to include infant/toddler care.



- **Beach Wheelchairs:** During 2021, we continued to offer the beach wheelchairs and had over 320 individual wheelchair renters.

 - **Seaside Community Gardens:** Over the past two years 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. Field use in 2021 was a little different due to the school district's modifications of their athletic season as a result of the pandemic. This year, however, we have returned to regularly scheduled athletics season.
- 
- **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 a new accounting/payroll/point of sale software. The Finance software was fully implemented last June, the timekeeping system followed in February of this year, and the POS module is expected to be fully implemented over this next summer.

The work of the Board is thankless yet crucial. We highlight the following as a portion of the Board's work and volunteerism:



- Led the strategic planning process with hired consultants for the future of the Sunset Recreation Center
- Entered into an agreement with NWRESA for leasing a portion of the space at the SRC
- Directed staff regarding COVID protocols and procedures at District Facilities
- Reviewed policies on SRC, Broadway Field, SSD for Summer camps
- Recognized District employees of the month
- Adopted policy on:
 - District network security
 - Partnership with Clatsop County Court system
 - Support of the Seaside Warming Center
 - Special Event Schedule and Sponsorship Proposal
 - Compliance with ORS 192.670 to ensure public meeting access and participation
- Reviewed proposals from staff on the collaboration with 110% Cost Recovery
- Evaluated the performance of the Executive Director and made edits to their contract
- Recruited, interviewed and selected Budget Committee Members
- Heard and engaged with staff during monthly presentations
- Approved new Sunset Park & Rec Foundation Board Members
- Reviewed and accepted the 2020-2021 Financial Audit
- Made critical decisions about the future of the District
- Supported District Staff and made program, policy, and staffing recommendations

And perhaps most importantly: **There has been no turnover amongst the Board in nearly two years. This is the longest period of time the District has had the stability of the Board in more than seven years.**

FISCAL YEAR 2022-2023 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 **\$2,031,612,119** for FY 22-23. That is a 3.6% increase from the previous year.

The permanent tax rate is .9280/1,000 of assessed value. This generates **\$1,886,484** 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 **\$2,019,215** 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 was new last year and provided better tracking and accounting for the efforts and resources of the Maintenance team. This included 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:

Overall, Staff feel strongly that the District is in strong financial shape. This is due to the following factors, amongst others:

- We have been able to rebound from the financial implications of COVID
- Our property tax base continues to grow with new development within District Boundaries
- Staff and Board are fiscally responsible in their decisions and commitments
- We have been successful at generating revenue using grants, sponsorships and post-pandemic funding.

As a result of these actions, the budget projects similarly to previous years with a few noteworthy exceptions:

- With the pandemic hopefully subsiding, we are anticipating a full return to normal programming levels. This would include greater capacity in our Youth Programs as well as a full offering of aquatic programs and services.
- We are still in something of a discovery phase with the Sunset Recreation Center. Programming is occurring in the space of course, but at a capacity that is not yet as heavy as it will one day be.



The District works hard to utilize our resources and be fiscally conservative so that we can have a healthy net carryover and we expect to have about \$1,075,840 for that purpose. That is slightly more than last year and a great lead-in 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 couple of years, we are planning to remain operating as much as possible to continue serving our valuable patrons.

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 a modest amount to the Capital Improvement 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 5% C.O.L.A. adjustment. The adjustment is based on the cost of living increases that have occurred in our economy and is in line with industry standards and other local government. Qualifying employees will receive merit increases unaffiliated with COLA adjustments.

The District embarked on a process of learning more about the true cost of our programs during the previous fiscal year. It was a very informative process and is shaping some of the decisions and expectations we make as we prepare this document and budget.

The chart below represents the work of the Cost Recovery process:

Service Category	Average Cost Recovery	Median Cost Recovery	Range Min	Range Max	Midpoint
	Actuals				
Beginner Activities	18.32%	13%	20%	25%	23%
Community Events	0.91%	0%	10%	25%	18%
Enrichment Activities	29.15%	19%	30%	40%	35%
Drop-In Monitored Access	21.14%	25%	50%	60%	55%
Rentals	34.82%	45%	75%	125%	100%
Special Events	16.72%	2%	50%	75%	63%
Interm/Adv/Competitive Activities	18.68%	12%	75%	100%	88%
Private/Semi-Private Instruction	50.05%	58%	75%	125%	100%
Merchandise Sales	132.93%	111%	125%	150%	138%

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.



The Administration Budget includes the positions of: Executive Director, Director of Operations (.8), Finance Manager, Marketing Manager (.5), Human Resource & Admin Coordinator as well as several other positions totaling 5.8 FTE.

The Administration Budget includes a portion of funds (\$30,000) set aside for the District to embark on an overarching strategic plan, a process that will commence in Fall 2022. All other expenses are normal and in line with costs associated with this department.

Maintenance Department:

This is the second year that we have separated out the maintenance department from other departments of the District for the budget. The maintenance department budget includes the funding for 3.87 FTE positions. Other expenses include funds set aside for the Director of Facilities & Maintenance to complete the Oregon Recreation & Park Association Leadership Academy and receive other trainings necessary.

The budget includes a significant investment of \$60,000 to rebuild the hot tub and \$75,00 for the learner pool mechanical systems, a necessary investment to keep those two bodies of water performing well and serving the community.

It also includes a \$20,000 expense for purchasing new grounds equipment as the District transitions to electric mowers, electric Gator and electric equipment.

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:

- Continued supervision of the pool expansion into USA Swimming certified program
- Continued swim lesson instruction
- Seaside Swim Team (including fundraisers) and possible partnerships with M.E.R.T.S., Tongue Point, local school districts, Seaside Kids Inc., Providence Seaside Hospital, and others



- Surf Camp
- Aquatic Adventure Camp
- Aquatic Special Events:
Treasure Dive, Rock & Swim,
Inflatable Swim, Dive-In Movie
- Additional staff certifications
through American Red Cross
(also available to public)

The Aquatics Budget revenues are expected to be strong and optimistically be more substantial than any year in the District's history. We are experiencing a resurgence in desire for aquatic programs, particularly swim lessons (private and group) as well as pass sales and the suage of insurance benefits.



Expenses for the Budget are in line with expectations. The personnel line for this budget includes 14.07 FTE, a figure that represents the aquatic management, lifeguards, aquatic fitness instructors and swim instructors, amongst others.

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.



Recreation Department:

The Recreation Department Budget represents a smaller total amount but a growing area and an area that is in high demand. The budget includes revenue for popular programs like Pottery, Start Smart sports and our open gym programs for pickleball, basketball and volleyball.

Personnel services are at a minimum in this area as are other expenses. However, with the growth of the District and the facility now available at the Sunset



Recreation Center, this is a budget that could grow exponentially in the coming years.

Youth Programs Department:

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



Summer Camps. This year, the District is anticipating initiating a new program with the provision of infant and toddler care.

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.

The budget includes a substantial revenue line for grants and donations. We are working with our community partners and granting agencies to secure those grants. If the grants are secured, that will open up

the capacity for infant and toddler care. If the grants are not secured, the District will need to make the decision to either continue with providing this program or seek funding from alternative sources prior to beginning the program.

Expenses in this area include the provision of 13.1 FTE positions. The youth programs team works hard to provide safe programs for the children enrolled.

Community Center Department:

Over the past few years, the Bob Chisholm Community Center has continued to serve 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.



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. We continue to see increased demand for rentals and that is reflected in the budget.

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.

The entirety of the District Special Events offerings are below.





Event Name	Date	Expected Attendees	Description
Family Dance	March 12	300-400	This is the perfect evening to celebrate children and the special adults in their lives!
Egg Hunt	April 16	400-500	This free event is an annual staple for the community. The Easter Bunny will be hopping around greeting kids, taking photos, and giving away special prizes.
100K Relay on the Prom	May 27	50-100	The Seaside Prom is a unique feature to our community, and this all-night event challenges teams to run up and back on the Prom for 20 laps to complete a 100K.
Seaside Farmers Market	June 15-September 28	800-1,000/week	The Seaside Farmers Market provides fresh, locally sourced produce and artisan goods all summer long.
Chalk Art Contest	July 29-30	50 (+ spectators, judges)	This event was introduced in 2021 as part of the Prom Centennial Celebration. Professional chalk artists teach a class and then participants use the skills they've learned to create original art along the Seaside Prom.
Run for Change	September 3	75-100	This family-friendly 5K run provides a healthy outdoor event and raises funds to benefit a local charity. This year funds will go to Helping Hands Re-entry Outreach, an organization that helps the homeless.
Fall Fun Fest	October 22	200-300	This annual spooky event offers a fun and safe Halloween option for the whole family, including a costume contest, cake walk, carnival games, and a pumpkin decorating contest.
Pickleball Tournament	November 11-13	75-100	Pickleball has increased in popularity in recent years and is in high demand in our community. This fun tournament attracts both locals and out-of-town visitors!
Turkey Trot	November 24	300	What better way to celebrate Thanksgiving morning than with a family-friendly 5K in downtown Seaside? This is a great way to get exercise while entertaining your out-of-town family and friends.
Santa Swim	December 17	150-200	Santa is on hand for photos while kids enjoy an open swim watching a holiday movie! Refreshments are provided after the swim.



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).



Broadway Field Fund

The District continues to work with partners to provide the physical space at Broadway Field. Transfer???

Sunset Recreation Center:

This is our second year of including the Sunset Recreation Center into the District Budget. The fund includes a healthy amount of working capital based on the original financed amount as well as a transfer this current year from the general fund.

With the knowledge of a secured tenant in the building, we have expected revenue in that area as well as an anticipated transfer from the general fund.

We are budgeting for a patron relations specialist to help provide the high level of customer service that our patrons have come to expect. We are also budgeting for two maintenance department employees to be added, both will work to maintain the cleanliness and professional appearance of the building.



In the SRC we are budgeting for a capital improvement to address the inefficient operation of the building HVAC system.

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 tremendous timing of this budget: never before has the District had the opportunity to shape the future of our agency and our community with program growth and positive momentum.

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

American Legion
America Red Cross
Astoria Parks & Recreation
Bruce's Candy Kitchen
Camp Kiwanilong
Cannon Beach Fire & Rescue District
Clatsop Behavioral Health Care
Clatsop CHART (Community Health Advocacy & Resource Team)
Clatsop Community College
Clatsop County
Clatsop County –Public Health
Clatsop County – Juvenile Prevention
Clatsop County – Parks
Clatsop County Regional Food Bank
Children & Family Services (DHS/AFS)
City of Cannon Beach
City of Gearhart
City of Seaside
Columbia Memorial Hospital
Consejo Hispano
EO Media Group
Free Lunch Program
Gearhart Elementary School
Head Start
Helping Hands
Historical Society
Home School Swim
Jewell School District
Kiwanis Club of Seaside
Lower Columbia Hispanic Council
MERTS
National Parks Service
National Recreation & Park Association (NRPA)
Necanicum Watershed Council
North Coast Land Conservancy
North Coast Trail Alliance
Northwest Regional ESD
Northwest Senior & Disability Services
Ohana Media Group
Oregon Recreation & Park Association (ORPA)
Oregon State Parks
OSU Cascade
Our Lady of Victory Catholic Church
Our Savior Lutheran Church
Pacifica Projects
Prevention Works
Providence Seaside Hospital
Providence Seaside Hospital Board
Providence Seaside Hospital Foundation
Providence Seaside Physical Therapy
Relay for Life
Rotary Club of Seaside
Runkle Consulting Group
Seaside Chamber of Commerce
Seaside Convention Center
Seaside Downtown Development Association
Seaside Fire & Rescue
Pacific Ridge Elementary
Seaside High School
Seaside Kids Inc.
Seaside Library
Seaside Middle School
Seaside Swim Team
Seaside Rotary Foundation
Seaside School District
Seaside Service Club Council
South County Community Food Bank
Special District Association of Oregon (SDAO)
St. Vincent De Paul
Sunset Family Fitness
Sunset Park & Recreation Foundation
Tongue Point Job Corps
Tsunami Skippers
US Coast Guard
Warrenton School District

SECTION 4

- **Budget FY 2022-2023**

**SEPRD Budget FY 22-23
SUMMARY SHEET OF GENERAL FUND**

	Actual 13-14	Actual 15-16	Actual 16-17	Actual 17-18	Actual 18-19	Actual 19-20	Actual 20-21	Budgeted 21-22	Proposed 22-23	Budget Committee	Board Adopted
1 REVENUES:											
2 Net Working Capital	\$ 464,854	\$ 677,025	\$ 722,913	\$ 641,800	\$ 479,215	\$ 621,616	\$ 889,511	\$ 909,000	\$ 1,075,840		
3 Previously Levied/Back Taxes	\$ 95,511	\$ 79,903	\$ 73,152	\$ 73,303	\$ 75,721	\$ 63,688	\$ 40,001	\$ 75,000	\$ 65,000		
4 Wauna Mill Settlement	\$ -	\$ -	\$ -	\$ (5,841)	\$ -	\$ -	\$ -	\$ -	\$ -		
5 Tax Interest	\$ 134	\$ 221	\$ 368	\$ 571	\$ 787	\$ -	\$ 455	\$ 700	\$ 700		
6											
7 Other Resources:											
8 Other/TRAN - Loan	\$ (28,612)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
9 Timber Tax Revenue	\$ 10,687	\$ 8,550	\$ 36,346	\$ 19,410	\$ 2,915	\$ 8,434	\$ 103,197	\$ 35,000	\$ 35,000		
10 Donations	\$ 1,613	\$ 48,075	\$ -	\$ -	\$ 63,537	\$ 12,318	\$ 4,411	\$ 1,000	\$ 1,000		
11 Bequests/Foundation	\$ 15,000	\$ 21,313	\$ 4,806	\$ 21,861	\$ 13,569	\$ -	\$ 6,655	\$ 20,000	\$ 15,000		
12 Grants/Sponsorships	\$ 58,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 184,636	\$ 140,882	\$ 20,000	\$ 50,000		
13 Bank Interest	\$ 3,852	\$ 5,029	\$ 10,017	\$ 12,519	\$ 16,751	\$ 5,063	\$ 9,346	\$ 8,000	\$ 10,000		
14 Miscellaneous	\$ 7,421	\$ 6,336	\$ 7,275	\$ 6,945	\$ 9,074	\$ 8,078	\$ 7,639	\$ 7,500	\$ 2,500		
15 Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
16 Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
17 Aquatics	\$ 156,542	\$ 169,921	\$ 209,889	\$ 167,799	\$ 203,102	\$ 146,579	\$ 89,234	\$ 116,000	\$ 168,000		
18 Community Center	\$ 34,602	\$ 47,863	\$ 46,028	\$ 82,695	\$ 82,510	\$ 74,385	\$ 66,788	\$ 74,100	\$ 76,575		
19 Recreation	\$ 54,966	\$ 52,830	\$ 51,366	\$ 60,099	\$ 72,159	\$ 50,527	\$ 22,593	\$ 52,875	\$ 48,650		
20 Special Events	\$ 4,522	\$ 12,241	\$ 16,322	\$ 25,586	\$ 32,741	\$ 25,423	\$ 32,601	\$ 28,000	\$ 37,950		
21 Youth Programs	\$ 149,788	\$ 116,105	\$ 216,514	\$ 145,879	\$ 141,214	\$ 149,596	\$ 299,604	\$ 238,875	\$ 433,000		
22											
23 Total Resources Except Taxes	\$ 1,028,880	\$ 1,285,411	\$ 1,394,995	\$ 1,252,625	\$ 1,193,295	\$ 1,350,343	\$ 1,712,917	\$ 1,586,050	\$ 2,019,215	\$ -	\$ -
24 Taxes Est. to be rec'vd/Current	\$ 1,284,719	\$ 1,440,952	\$ 1,484,819	\$ 1,539,192	\$ 1,586,508	\$ 1,637,428	\$ 1,738,463	\$ 1,759,774	\$ 1,792,160		
25											
26 REVENUE TOTAL:	\$ 2,313,599	\$ 2,726,363	\$ 2,879,814	\$ 2,791,817	\$ 2,779,803	\$ 2,987,771	\$ 3,451,380	\$ 3,345,824	\$ 3,811,375	\$ -	\$ -
27											
28 EXPENSES:											
29 Department Expense:											
30 Administration	\$ 396,425	\$ 392,937	\$ 432,009	\$ 476,921	\$ 464,873	\$ 464,722	\$ 614,042	\$ 569,135	\$ 684,530		
31 Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,170	\$ 324,724	\$ 420,290		
32 Aquatics	\$ 655,718	\$ 791,558	\$ 849,500	\$ 965,914	\$ 855,958	\$ 847,039	\$ 465,928	\$ 610,624	\$ 646,060		
33 Community Center	\$ 57,826	\$ 78,553	\$ 81,741	\$ 119,395	\$ 111,926	\$ 111,195	\$ 90,922	\$ 130,724	\$ 142,292		
34 Recreation	\$ 99,050	\$ 101,196	\$ 100,421	\$ 128,840	\$ 121,149	\$ 97,352	\$ 76,874	\$ 101,366	\$ 97,652		
35 Special Events	\$ 47,793	\$ 54,206	\$ 55,143	\$ 62,294	\$ 67,582	\$ 66,406	\$ 74,140	\$ 98,089	\$ 110,050		
36 Youth Programs	\$ 202,814	\$ 302,565	\$ 364,690	\$ 368,108	\$ 372,237	\$ 398,851	\$ 441,916	\$ 518,138	\$ 674,137		
37											
38 Department Expenses Total:	\$ 1,459,626	\$ 1,721,016	\$ 1,883,504	\$ 2,121,472	\$ 1,993,725	\$ 1,985,565	\$ 2,084,992	\$ 2,352,800	\$ 2,775,011	\$ -	\$ -
39											
40 TRANSFERS:											
41 Capital Improvement Fund	\$ -	\$ 30,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ -	\$ -	\$ 279,400	\$ 25,000		
42 Broadway Field Fund	\$ 32,326	\$ 31,850	\$ 26,021	\$ 7,870	\$ 7,875	\$ -	\$ -	\$ 14,906	\$ 30,000		
43 Sunset Recreation Center Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 148,718	\$ 333,330		
44											
45 TOTAL TRANSFERS:	\$ 32,326	\$ 61,850	\$ 41,021	\$ 22,870	\$ 17,875	\$ -	\$ 150,000	\$ 443,024	\$ 388,330	\$ -	\$ -
46											
47 DEBT SERVICE:											
48 US Bank - Flex Lease Pool Improvements	\$ 116,905	\$ 116,809	\$ 111,438	\$ 112,058	\$ 112,664	\$ 112,695	\$ -	\$ -	\$ -		
49 US Bank - TRAN Loan	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -		
50 Wauna Mill Settlement	\$ -	\$ 6,212	\$ 6,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
51											
52 TOTAL DEBT SERVICE:	\$ 321,905	\$ 123,021	\$ 117,637	\$ 112,058	\$ 112,664	\$ 112,695	\$ 50,000	\$ -	\$ -	\$ -	\$ -
53											
54 General Operating Contingency:	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000		
55											
56 Total Expenditures:	\$ 1,828,857	\$ 1,905,887	\$ 2,042,161	\$ 2,256,399	\$ 2,124,264	\$ 2,098,260	\$ 2,284,992	\$ 2,845,824	\$ 3,213,341	\$ -	\$ -
57											
58 Unappropriated Ending Fund Balance:	\$ 484,742	\$ 820,476	\$ 837,653	\$ 535,418	\$ 655,539	\$ 889,511	\$ 1,166,388	\$ 500,000	\$ 598,034	\$ -	\$ -
59											
60 Total Expenses incl. Unappropriated amt.	\$ 2,313,599	\$ 2,726,363	\$ 2,879,814	\$ 2,791,817	\$ 2,779,803	\$ 2,987,771	\$ 3,451,380	\$ 3,345,824	\$ 3,811,375	\$ -	\$ -
61											
62 Total Revenues:	\$ 2,313,599	\$ 2,726,363	\$ 2,879,814	\$ 2,791,817	\$ 2,779,803	\$ 2,987,771	\$ 3,451,380	\$ 3,345,824	\$ 3,811,375	\$ -	\$ -

**FY 22-23
ADMINISTRATION**

	Actual 19-20	Actual 20-21	Budgeted 21-22	Proposed 22-23	Budget Committee	Board Adopted
1 REVENUES:						
2						
3 REVENUE TOTAL:						
4						
5 EXPENSES:						
6 Personnel Services:						
7 Executive Director (1.0 FTE)	\$ 84,118	\$ 103,817	\$ 92,000	\$ 97,980		
8 Director of Operations (0.8 FTE)	\$ -	\$ 12,500	\$ 58,650	\$ 56,000		
9 Finance Manager (1.0 FTE)	\$ 49,959	\$ 51,658	\$ 55,000	\$ 57,750		
10 IT & Development Manager (0.0 FTE)	\$ 62,682	\$ 46,826	\$ -	\$ -		
11 Marketing Manager (0.5 FTE)	\$ -	\$ 16,362	\$ 24,675	\$ 28,000		
12 Human Resource Coordinator (1.0 FTE)	\$ -	\$ -	\$ -	\$ 51,500		
13 Administrative Personnel Services (1.5 FTE)	\$ 107,141	\$ 139,035	\$ 156,442	\$ 215,500	\$ -	\$ -
14						
15 Personnel Services Total: (FTE 5.8)	\$ 303,899	\$ 370,198	\$ 386,767	\$ 506,730	\$ -	\$ -
16						
17 Materials & Services:						
18 Postage & Freight	\$ 3,291	\$ 3,681	\$ 3,500	\$ 3,000		
19 Advertising	\$ 14,805	\$ 7,726	\$ 8,000	\$ 8,000		
20 Legal Fees	\$ 4,026	\$ 13,051	\$ 7,500	\$ 5,500		
21 Financial Review	\$ 11,000	\$ 21,379	\$ 21,500	\$ 21,500		
22 AD License/Permits	\$ 1,114	\$ 6,276	\$ 1,000	\$ 2,200		
23 AD Membership Dues	\$ 4,499	\$ 5,508	\$ 6,500	\$ 6,500		
24 Communications	\$ 11,230	\$ 16,220	\$ 16,000	\$ 12,000		
25 Election Cost	\$ 1,501	\$ -	\$ 2,000	\$ 3,000		
26 Insurance	\$ 19,781	\$ 20,695	\$ 23,000	\$ 23,000		
27 Meetings/Notices	\$ 67	\$ 2,780	\$ 1,500	\$ 1,500		
28 Office Supplies	\$ 11,422	\$ 6,823	\$ 4,800	\$ 3,500		
29 AD Training/Travel/Meetings	\$ 11,160	\$ 4,691	\$ 5,000	\$ 10,500		
30 Board Training/Travel/Meetings	\$ 1,813	\$ 466	\$ 3,000	\$ 3,000		
31 Printing	\$ 1,247	\$ 2,449	\$ 3,000	\$ 3,000		
32 Bank Expenses	\$ 2,037	\$ 2,376	\$ 4,000	\$ 9,600		
33 Machine Repair/Software/Hardware	\$ 23,914	\$ 86,063	\$ 14,000	\$ 22,000		
34 Contract Services	\$ 17,296	\$ 35,184	\$ 7,500	\$ 40,000		
35 Admin Other	\$ 3,337	\$ 466	\$ 3,500	\$ 3,500		
36 Employee Recognition	\$ 2,320	\$ 4,749	\$ 4,000	\$ 4,000		
37 Recruitment	\$ 100	\$ 3,261	\$ 3,000	\$ 2,500		
38 Committee Expense	\$ -	\$ -	\$ 4,500	\$ 3,000		
39						
40 Materials & Services Total:	\$ 145,960	\$ 243,844	\$ 146,800	\$ 190,800	\$ -	\$ -
41						
42 CAPITAL OUTLAY:						
43 Computer Equipment	\$ 7,000	\$ -	\$ -	\$ -		
44						
45 CAPITAL OUTLAY TOTAL:	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -
46						
47 Total Revenues:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 Total Expenses:	\$ 456,859	\$ 614,042	\$ 533,567	\$ 697,530	\$ -	\$ -
49						
50 Difference:	\$ (456,859)	\$ (614,042)	\$ (533,567)	\$ (697,530)	\$ -	\$ -
51 Cost Recovery:	0%	0%	0%	0%	0%	0%

**FY 22-23
MAINTENANCE**

	Actual 19-20	Actual 20-21	Adopted 21-22	Proposed 22-23	Budget Committee	Board Adopted
1 REVENUES:						
2						
3 REVENUE TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4						
5 EXPENSES:						
6 Personnel Services:						
7 Maintenance Personnel Services (3.87 FTE)	\$ 130,526	\$ 228,721	\$ 226,024	\$ 245,040	\$ -	\$ -
8						
9 Personnel Services Total: (FTE 3.87)	\$ 130,526	\$ 228,721	\$ 226,024	\$ 245,040	\$ -	\$ -
10						
11 Materials & Services:						
12 MNT Membership Dues	\$ -	\$ -	\$ -	\$ 750		
13 MNT Office Supplies	\$ -	\$ 29	\$ 500	\$ 1,000		
14 MNT Training/Travel/Meetings	\$ -	\$ 222	\$ 1,000	\$ 7,500		
15 MNT Contract Services	\$ -	\$ -	\$ 5,000	\$ 1,500		
16 MNT Repair & Maintenance						
17 A AD Repair & Maintenance	\$ 528	\$ 954	\$ 3,000	\$ 3,000		
18 B AQ Repair & Maintenance	\$ 79,638	\$ 63,122	\$ 50,000	\$ 60,000		
19 C YP Repair & Maintenance	\$ 3,673	\$ 5,614	\$ 2,000	\$ -		
20 D RC Repair & Maintenance	\$ 1,392	\$ 5,731	\$ 4,000	\$ 2,000		
21 F CC Repair & Maintenance	\$ 916	\$ 386	\$ 1,000	\$ 1,000		
22 G MBPH Repair & Maintenance	\$ -	\$ -	\$ 2,000	\$ 1,000		
23 H Grounds Repair & Maintenance	\$ -	\$ 751	\$ 4,000	\$ 3,000		
24 MNT Other	\$ -	\$ -	\$ 1,000	\$ 1,000		
25 MNT Vehicle Repairs	\$ 2,961	\$ 1,709	\$ 1,000	\$ 1,000		
26 MNT Fuel	\$ -	\$ -	\$ -	\$ 1,500		
27 MNT License/Permits	\$ -	\$ -	\$ 1,000	\$ -		
28						
29 Materials & Services Total:	\$ 89,109	\$ 78,517	\$ 75,500	\$ 84,250	\$ -	\$ -
30						
31 CAPITAL OUTLAY:						
32 MNT Capital Equipment	\$ -	\$ 13,932	\$ -	\$ -		
33 AQ Capital Equipment	\$ 88,091	\$ -	\$ 25,000	\$ 75,000		
34 YP Capital Equipment	\$ -	\$ -	\$ -	\$ -		
35 CC Capital Equipment	\$ 702	\$ -	\$ -	\$ -		
36 RC Capital Equipment	\$ 11,949	\$ -	\$ -	\$ -		
37 MBPH Capital Equipment	\$ -	\$ -	\$ -	\$ -		
38 Grounds Capital Equipment	\$ -	\$ -	\$ 1,200	\$ 20,000		
39						
40 CAPITAL OUTLAY TOTAL:	\$ 100,742	\$ 13,932	\$ 26,200	\$ 95,000	\$ -	\$ -
41						
42 Total Revenues:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43 Total Expenses:	\$ 320,377	\$ 321,170	\$ 327,724	\$ 424,290	\$ -	\$ -
44						
45 Difference:	\$ (320,377)	\$ (321,170)	\$ (327,724)	\$ (424,290)	\$ -	\$ -
46 Cost Recovery:	0%	0%	0%	0%	#DIV/0!	#DIV/0!

**FY 22-23
AQUATICS**

	Actual 19-20	Actual 20-21	Budgeted 21-22	Proposed 22-23	Budget Committee	Board Adopted
1 REVENUES:						
2 School Programs	\$ 12,035	\$ -	\$ 8,000	\$ 10,000	\$ -	\$ -
3 Open Swim	\$ 13,213	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -
4 Swim Lessons (Classes)	\$ 31,235	\$ 12,035	\$ 30,000	\$ 48,000	\$ -	\$ -
5 Pass Sales	\$ 38,046	\$ 35,465	\$ 30,000	\$ 55,000	\$ -	\$ -
6 Swim Team	\$ 5,369	\$ 5,561	\$ 8,000	\$ 8,000	\$ -	\$ -
7 Contracted Programs (Product Enhancement)	\$ 20,234	\$ 24,227	\$ 25,000	\$ 25,000	\$ -	\$ -
8 Vending	\$ 8,006	\$ 2,942	\$ 7,500	\$ 7,500	\$ -	\$ -
9 Rentals	\$ 18,442	\$ 6,601	\$ 2,500	\$ 5,000	\$ -	\$ -
10 Grants/ Donations	\$ 2,138	\$ 2,403	\$ -	\$ -	\$ -	\$ -
12 Sponsorships/Scholarships	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ -
13 REVENUE TOTAL:	\$ 148,717	\$ 89,234	\$ 116,000	\$ 168,000	\$ -	\$ -
14						
15 EXPENSES:						
16 Personnel Services:						
17 Director of Programs (0.3 FTE)	\$ -	\$ 3,894	\$ 22,500	\$ 23,750	\$ -	\$ -
18 Director of Operations (0.1 FTE)	\$ -	\$ -	\$ 6,900	\$ 7,500	\$ -	\$ -
19 AQ Coordinator (1.0 FTE)	\$ -	\$ -	\$ 45,000	\$ 48,000	\$ -	\$ -
20 AQ Personnel Services (12.67 FTE)	\$ 440,834	\$ 353,956	\$ 369,459	\$ 451,810	\$ -	\$ -
21						
22 Personnel Services Total: (FTE 14.07)	\$ 440,834	\$ 357,850	\$ 443,859	\$ 531,060	\$ -	\$ -
23						
24 Materials & Services:						
25 AQ Membership Dues		\$ -	\$ 600	\$ 500	\$ -	\$ -
26 AQ Office Supplies	\$ 2,909	\$ 1,480	\$ 1,500	\$ 1,000	\$ -	\$ -
27 AQ Training/Travel/Meetings	\$ 2,738	\$ 954	\$ 2,500	\$ 2,500	\$ -	\$ -
28 AQ Contract Services	\$ 2,407	\$ 2,703	\$ 2,500	\$ 2,500	\$ -	\$ -
29 AQ Natural Gas	\$ 27,611	\$ 27,609	\$ 36,000	\$ 29,000	\$ -	\$ -
30 AQ Electricity	\$ 33,014	\$ 21,560	\$ 40,000	\$ 32,000	\$ -	\$ -
31 AQ Water/ Sewer	\$ 7,758	\$ 4,793	\$ 10,000	\$ 10,000	\$ -	\$ -
32 AQ Operating	\$ 21,929	\$ 17,264	\$ 16,000	\$ 18,000	\$ -	\$ -
33 AQ Vending	\$ 5,550	\$ 548	\$ 5,000	\$ 5,000	\$ -	\$ -
34 AQ Program Supplies	\$ 1,669	\$ 630	\$ 7,500	\$ 7,500	\$ -	\$ -
35 AQ Swim Team Program Supplies	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -
36 AQ Other	\$ 360	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -
37 AQ Refunds	\$ 1,191	\$ 3,212	\$ 2,500	\$ 3,000	\$ -	\$ -
38 AQ License/Permits	\$ -	\$ 165	\$ 1,000	\$ 1,000	\$ -	\$ -
39						
40 Materials & Services Total:	\$ 107,137	\$ 80,918	\$ 128,100	\$ 115,000	\$ -	\$ -
41						
42 CAPITAL OUTLAY:						
43 AQ Capital Equipment	\$ -	\$ 27,160	\$ -	\$ -	\$ -	\$ -
44						
45 CAPITAL OUTLAY TOTAL:	\$ -	\$ 27,160	\$ -	\$ -	\$ -	\$ -
46						
47 Total Revenues:	\$ 148,717	\$ 89,234	\$ 116,000	\$ 168,000	\$ -	\$ -
48 Total Expenses:	\$ 547,971	\$ 465,928	\$ 571,959	\$ 646,060	\$ -	\$ -
49						
50 Difference:	\$ (399,254)	\$ (376,694)	\$ (455,959)	\$ (478,060)	\$ -	\$ -
51 Cost Recovery:	27%	19%	20%	26%	#DIV/0!	#DIV/0!

**FY 22-23
RECREATION**

	Actual 19-20	Actual 20-21	Budgeted 21-22	Proposed 22-23	Budget Committee	Board Adopted
1 REVENUES:						
2 RC Program	\$ 12,325	\$ 4,084	\$ 15,000	\$ 13,000		
3 RC League	\$ 1,170	\$ -	\$ -	\$ -		
4 RC Fitness	\$ 26,848	\$ 12,477	\$ 21,875	\$ 22,500		
5 RC Grants/ Donations	\$ 9,341	\$ -	\$ 1,000	\$ 2,500		
6 RC Sponsorships	\$ 631	\$ 500	\$ 2,000	\$ 500		
7 RC New Program	\$ 20	\$ 500	\$ 500	\$ -		
8 RC Contract Programs	\$ 2,750	\$ -	\$ 6,000	\$ 2,500		
9 RC Fitness Event	\$ 6,090	\$ 2,867	\$ 5,500	\$ 5,500		
10 RC Community Garden	\$ 1,325	\$ 2,165	\$ 1,000	\$ 2,150		
11						
12 REVENUE TOTAL:	\$ 60,499	\$ 22,593	\$ 52,875	\$ 48,650	\$ -	\$ -
13						
14 EXPENSES:						
15 Personnel Services:						
16 Director of Programs (0.2 FTE)	\$ -	\$ 2,596	\$ 15,000	\$ 15,750		
17 Recreation Personnel Services (0.85 FTE)	\$ 73,844	\$ 45,597	\$ 44,616	\$ 50,652	\$ -	\$ -
18						
19 Personnel Services Total: (FTE 1.05)	\$ 73,844	\$ 48,193	\$ 59,616	\$ 66,402	\$ -	\$ -
20						
21 Materials & Services:						
22 RC Membership Dues	\$ -	\$ -	\$ -	\$ -		
23 RC Office Supplies	\$ -	\$ 151	\$ 250	\$ 250		
24 RC Training/Travel/Meetings	\$ 872	\$ -	\$ 1,000	\$ 1,000		
25 RC Contract Services	\$ 10,875	\$ 11,734	\$ 18,000	\$ 12,000		
26 RC Program Supplies	\$ 5,787	\$ 1,484	\$ 8,000	\$ 7,500		
27 RC Leagues	\$ -	\$ -	\$ 1,500	\$ -		
28 RC Fitness	\$ 692	\$ 895	\$ 2,500	\$ 1,000		
29 RC Fitness Events	\$ 3,326	\$ 4,325	\$ 8,000	\$ 4,500		
30 RC Refunds	\$ -	\$ 4,000	\$ 1,000	\$ 1,000		
31 RC License/Permits	\$ -	\$ -	\$ 500	\$ 500		
32 RC Community Garden Expense	\$ 245	\$ 1,624	\$ 1,000	\$ 3,500		
33 RC New Program Expense	\$ -	\$ 491	\$ -	\$ -		
34						
35 Materials & Services Total:	\$ 21,798	\$ 24,704	\$ 41,750	\$ 31,250	\$ -	\$ -
36						
37 CAPITAL OUTLAY:						
38 Capital Outlay	\$ 14,500	\$ 3,977	\$ -	\$ -		
39						
40 CAPITAL OUTLAY TOTAL:	\$ 14,500	\$ 3,977	\$ -	\$ -	\$ -	\$ -
41						
42 Total Revenues:	\$ 60,499	\$ 22,593	\$ 52,875	\$ 48,650	\$ -	\$ -
43 Total Expenses:	\$ 110,142	\$ 76,874	\$ 101,366	\$ 97,652	\$ -	\$ -
44						
45 Difference:	\$ (49,642)	\$ (54,281)	\$ (48,491)	\$ 48,650	\$ -	\$ -
46 Cost Recovery:	55%	29%	52%	50%	#DIV/0!	#DIV/0!

**FY 22-23
YOUTH PROGRAMS**

	Actual 19-20	Actual 20-21	Budgeted 21-22	Proposed 22-23	Budget Committee	Board Adopted
1 REVENUES:						
2 YP Grants/Donations	\$ -	\$ 81,000	\$ 15,000	\$ 120,000		
3 YP Sponsorships/Scholarships	\$ -	\$ -	\$ -	\$ 60,000		
4 YP Summer Camp	\$ 24,298	\$ 22,280	\$ 15,000	\$ 25,000		
5 YP ASA- K- 5th grade	\$ 36,970	\$ 71,586	\$ 43,875	\$ 35,000		
6 YP Day Off Trips/Camps	\$ 3,347	\$ 2,595	\$ -	\$ -		
7 YP Learning Ladder	\$ 62,878	\$ 90,342	\$ 115,000	\$ 100,000		
8 YP ASA- Preschool	\$ 25,128	\$ 3,526	\$ 35,000	\$ -		
9 YP Summer Explorers	\$ 9,001	\$ 25,491	\$ 15,000	\$ 27,000		
10 YP Middle School Program	\$ -	\$ -	\$ -	\$ -		
11 YP Building Rental	\$ 10	\$ -	\$ -	\$ -		
12 YP Art Explorers	\$ 365	\$ 45	\$ -	\$ -		
13 YP Food Reimbursement	\$ -	\$ -	\$ -	\$ -		
14 YP Infant Toddler Care	\$ -	\$ -	\$ -	\$ 66,000		
15 YP COBRA	\$ -	\$ 2,739	\$ -	\$ -		
16						
17 REVENUE TOTAL:	\$ 161,996	\$ 299,604	\$ 238,875	\$ 433,000	\$ -	\$ -
18						
19						
20 EXPENSES:						
21 Personnel Services:						
22 Director of Programs (0.3 FTE)	\$ -	\$ 3,894	\$ 22,500	\$ 23,650		
23 YP Coordinator (1.0 FTE)	\$ -	\$ -	\$ 45,000	\$ 53,000		
24 YP Manager (0.0 FTE)	\$ 55,718	\$ 49,805	\$ -	\$ -		
25 Youth Programs Personnel Services (11.8 FTE)	\$ 288,441	\$ 343,380	\$ 407,738	\$ 552,237	\$ -	\$ -
26						
27 Personnel Services Total: (FTE 13.10)	\$ 344,159	\$ 397,079	\$ 475,238	\$ 628,887	\$ -	\$ -
28						
29 Materials & Services:						
30 YP Membership Dues	\$ -	\$ -	\$ -	\$ -		
31 YP Office Supplies	\$ 2,209	\$ 612	\$ 2,000	\$ 1,000		
32 YP Training/Travel/Meetings	\$ 489	\$ 529	\$ 3,500	\$ 5,500		
33 YP Electricity	\$ 2,005	\$ 1,929	\$ -	\$ -		
34 YP Water/Sewer	\$ 1,207	\$ 1,118	\$ -	\$ -		
35 YP Operating Expense	\$ 28	\$ 351	\$ 1,000	\$ 2,000		
36 YP Repair/Maintenance	\$ -	\$ 50	\$ -	\$ -		
37 YP Program Supplies 2nd-8th	\$ 12,672	\$ 6,491	\$ 10,000	\$ 7,500		
38 YP Program Supplies Prek- 1st	\$ 6,201	\$ 4,059	\$ 7,200	\$ 7,500		
39 YP Nutrition	\$ 7,721	\$ 11,453	\$ 13,000	\$ 15,000		
40 YP Refunds	\$ 3,148	\$ 2,075	\$ 1,500	\$ 2,250		
41 YP License/Permits	\$ 80	\$ 10	\$ 500	\$ -		
42 YP Contract Services	\$ 8,511	\$ 16,160	\$ 4,200	\$ 4,500		
43 YP New Program Supplies	\$ 239	\$ -	\$ -	\$ -		
44						
45 Materials & Services Total:	\$ 44,510	\$ 44,837	\$ 42,900	\$ 45,250	\$ -	\$ -
46						
47 CAPTIAL OUTLAY:						
48 YP Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49						
50 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51						
52 Total Revenues:	\$ 161,996	\$ 299,604	\$ 238,875	\$ 433,000	\$ -	\$ -
53 Total Expenses:	\$ 388,669	\$ 441,916	\$ 518,138	\$ 674,137	\$ -	\$ -
54						
55 Difference:	\$ (226,672)	\$ (142,312)	\$ (279,263)	\$ (241,137)	\$ -	\$ -
56 Cost Recovery:	42%	68%	46%	64%	#DIV/0!	#DIV/0!

**FY 22-23
COMMUNITY CENTER**

	Actual 19-20	Actual 20-21	Budgeted 21-22	Proposed 22-23	Budget Committee	Board Adopted
1 REVENUES:						
2 CC Building Rental	\$ 6,458	\$ -	\$ 2,500	\$ 2,500		
3 CC Grants/ Donations	\$ 208	\$ 450	\$ 1,000	\$ 1,500		
4 CC Contract	\$ 64,497	\$ 66,088	\$ 66,000	\$ 66,000		
5 CC Program/Staffing	\$ 1,666	\$ -	\$ 2,000	\$ 2,000		
6 CC Vending	\$ 100	\$ -	\$ 100	\$ 75		
7 CC Rental Deposit	\$ 3,665	\$ 250	\$ 2,500	\$ 4,500		
8 CC New Programs	\$ -	\$ -	\$ -	\$ -		
9						
10 REVENUE TOTAL:	\$ 76,593	\$ 66,788	\$ 74,100	\$ 76,575	\$ -	\$ -
11						
12 EXPENSES:						
13 Personnel Services:						
14 Director of Programs (0.05 FTE)	\$ -	\$ -	\$ 3,750	\$ 3,750		
15 Director of Operations (0.1 FTE)	\$ -	\$ -	\$ 3,450	\$ 7,000		
16 Community Center Personnel Services (2.7 FTE)	\$ 86,633	\$ 81,522	\$ 122,024	\$ 124,042	\$ -	\$ -
17						
18 Personnel Services Total: (FTE 2.85)	\$ 86,633	\$ 81,522	\$ 129,224	\$ 134,792	\$ -	\$ -
19						
20 Materials & Services:						
21 CC Membership Dues	\$ -	\$ -	\$ -	\$ -		
22 CC Office Supplies	\$ 6,323	\$ 5,482	\$ 2,000	\$ 1,000		
23 CC Training/Travel/Meetings	\$ -	\$ -	\$ -	\$ -		
24 CC Contract Services	\$ 2,105	\$ -	\$ 1,000	\$ 500		
25 CC Operating Supplies	\$ 348	\$ 367	\$ 500	\$ 500		
26 CC MBPH	\$ 1,129	\$ 443	\$ 500	\$ 1,000		
27 CC Program Supplies	\$ 7,235	\$ 2,358	\$ 1,000	\$ 1,500		
28 CC Refunds	\$ 3,215	\$ 750	\$ 2,500	\$ 4,500		
29						
30 Materials & Services Total:	\$ 20,355	\$ 9,400	\$ 7,500	\$ 9,000	\$ -	\$ -
31						
32 CAPITAL OUTLAY:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33						
34 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35						
36 Total Revenues:	\$ 76,593	\$ 66,788	\$ 74,100	\$ 76,575	\$ -	\$ -
37 Total Expenses:	\$ 106,988	\$ 90,922	\$ 136,724	\$ 143,792	\$ -	\$ -
38						
39 Difference:	\$ (30,395)	\$ (24,134)	\$ (62,624)	\$ (67,217)	\$ -	\$ -
40 Cost Recovery:	72%	73%	54%	53%	#DIV/0!	#DIV/0!

**FY 22-23
SPECIAL EVENTS**

	Actual 19-20	Actual 20-21	Budgeted 21-22	Proposed 22-23	Budget Committee	Board Adopted
1 REVENUES:						
2 SE Halloween Event	\$ 1,537	\$ 1,388	\$ 1,500	\$ 1,500		
3 SE Holiday Event	\$ 50	\$ -	\$ 500	\$ 500		
4 SE Egg Hunt	\$ 600	\$ 1,000	\$ 500	\$ 1,500		
5 SE Farmers Market	\$ 11,686	\$ 19,999	\$ 15,000	\$ 13,000		
6 SE Family Dance	\$ 5,810	\$ -	\$ 7,000	\$ 4,500		
7 SE Mother and Son Dance	\$ -	\$ -	\$ -	\$ -		
8 SE Chalk Art & 100K	\$ 4,232	\$ 9,590	\$ 2,000	\$ 7,250		
9 SE Foundation Events	\$ 1,508	\$ 624	\$ 1,500	\$ 1,500		
12 SE Run 4 Change Event	\$ -	\$ -	\$ -	\$ 2,500		
13 SE Turkey Trot	\$ -	\$ -	\$ -	\$ 5,700		
15						
16 REVENUE TOTAL:	\$ 25,423	\$ 32,601	\$ 28,000	\$ 37,950	\$ -	\$ -
17						
18 EXPENSES:						
19 Personnel Services:						
20 Director of Programs (0.15 FTE)	\$ -	\$ 1,947	\$ 11,250	\$ 12,000		
21 SE Manager (0.5 FTE)	\$ 16,865	\$ 33,053	\$ 24,675	\$ 26,000		
22 SE Personnel Services (1.15 FTE)	\$ 28,944	\$ 29,466	\$ 50,114	\$ 50,950	\$ -	\$ -
23						
24 Personnel Services Total: (FTE 1.15)	\$ 45,809	\$ 64,466	\$ 86,039	\$ 88,950	\$ -	\$ -
25						
26 Materials & Services:						
27 SE Membership Dues	\$ -	\$ -	\$ -	\$ 500		
28 SE Office Supplies	\$ 532	\$ -	\$ 250	\$ 250		
29 SE Training/Travel/Meetings	\$ 1,463	\$ -	\$ -	\$ 500		
30 SE Halloween Event	\$ 400	\$ 1,261	\$ 1,500	\$ 1,500		
31 SE Holiday Event	\$ -	\$ 628	\$ 500	\$ 500		
32 SE Egg Hunt	\$ -	\$ 896	\$ 1,500	\$ 1,500		
33 SE Family Dance	\$ 2,917	\$ 72	\$ 2,000	\$ 2,000		
34 SE Mother Son Dance	\$ 4,201	\$ -	\$ -	\$ -		
35 SE Run 4 Change Event	\$ -	\$ -	\$ -	\$ 1,500		
36 SE Farmers Market	\$ 4,783	\$ 2,489	\$ 4,000	\$ 5,000		
37 SE Turkey Trot	\$ -	\$ -	\$ -	\$ 1,200		
38 SE 4th of July	\$ -	\$ -	\$ 200	\$ 500		
39 SE Chalk Art & 100K	\$ 5,959	\$ 4,253	\$ 2,000	\$ 3,850		
40 SE Refunds	\$ 300	\$ -	\$ -	\$ 300		
41 SE License/Permits	\$ -	\$ 75	\$ 100	\$ 500		
42 SE Foundation Events	\$ -	\$ -	\$ -	\$ 1,500		
43						
44 Materials & Services Total:	\$ 20,555	\$ 9,674	\$ 12,050	\$ 21,100	\$ -	\$ -
45						
46 CAPTIAL OUTLAY:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47						
48 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49						
50 Total Revenues:	\$ 25,423	\$ 32,601	\$ 28,000	\$ 37,950	\$ -	\$ -
51 Total Expenses:	\$ 66,364	\$ 74,140	\$ 98,089	\$ 110,050	\$ -	\$ -
52						
53 Difference:	\$ (40,942)	\$ (41,539)	\$ (70,089)	\$ (72,100)	\$ -	\$ -
54 Cost Recovery:	38%	44%	29%	34%	#DIV/0!	#DIV/0!

**FY 22-23
BROADWAY FIELD FUND**

	Actual 19-20	Actual 20-21	Budgeted 21-22	Proposed 22-23	Budget Committee	Board Adopted
1 REVENUES:						
2 BRF Net working capital	\$ 54,193	\$ 74,616	\$ 74,616	\$ 60,065		
3 BRF Previously Levied Taxes	\$ -	\$ -	\$ -	\$ -		
4 BRF Interest	\$ -	\$ -	\$ -	\$ -		
5 BRF Transfer from General Fund	\$ -	\$ -	\$ 14,906	\$ 30,000		
6 BRF Foundation Circle of Lights Revenue	\$ -	\$ -	\$ -	\$ -		
7 BRF Rental Fees	\$ -	\$ 428	\$ 1,000	\$ 1,500		
8 BRF Concession Sales	\$ -	\$ -	\$ 1,000	\$ 1,000		
9 BRF Grants	\$ -	\$ -	\$ -	\$ -		
10 BRF Sponsorships/ Donations	\$ 30	\$ -	\$ -	\$ 1,000		
11 BRF Partnership Revenues	\$ 30,300	\$ -	\$ 13,900	\$ 13,900		
BRF Rental Deposit	\$ -	\$ -	\$ -	\$ 2,000		
12						
13 Total Resources Except Taxes	\$ 84,523	\$ 75,044	\$ 105,422	\$ 109,465	\$ -	\$ -
14 Taxes Estimated to be received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15						
16 REVENUE TOTAL:	\$ 84,523	\$ 75,044	\$ 105,422	\$ 109,465	\$ -	\$ -
17						
18						
19 EXPENSES:						
20 Personnel Services:						
21 BRF Personnel Services (0.37 FTE)	\$ 5,060	\$ 9,310	\$ 13,806	\$ 19,330	\$ -	\$ -
22						
23 Personnel Services Total: (FTE 0.37)	\$ 5,060	\$ 9,310	\$ 13,806	\$ 19,330	\$ -	\$ -
24						
25 Materials & Services:						
26 BRF License/Permits	\$ -	\$ -	\$ -	\$ -		
27 BRF Contract Services	\$ -	\$ -	\$ 1,000	\$ 1,500		
28 BRF Vehicle Fuel Repairs	\$ -	\$ -	\$ 1,000	\$ 1,000		
29 BRF Electricity	\$ -	\$ -	\$ 1,650	\$ 1,650		
30 BRF Water/ Sewer	\$ -	\$ -	\$ 850	\$ 850		
31 BRF Operating	\$ -	\$ -	\$ 500	\$ 500		
32 BRF Repair & Maintenance	\$ 4,847	\$ 2,774	\$ 12,000	\$ 18,000		
33 BRF Vending	\$ -	\$ -	\$ -	\$ -		
34 BRF Training/Travel/Meetings	\$ -	\$ -	\$ -	\$ -		
35 BRF Refunds	\$ -	\$ -	\$ -	\$ 2,000		
36						
37 Materials & Services Total:	\$ 4,847	\$ 2,774	\$ 17,000	\$ 25,500	\$ -	\$ -
38						
39 CAPITAL OUTLAY:	\$ -	\$ -	\$ -	\$ -		
40						
41 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42						
43 Interfund Transfer:	\$ -	\$ -	\$ -	\$ -		
44						
45 Total Interfund Transfers:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46						
47 DEBT SERVICE:						
48 BRF Backstop Loan	\$ -	\$ -	\$ -	\$ -		
49 BRF Circle of Lights Loan - TLC	\$ -	\$ -	\$ -	\$ -		
50						
51 DEBT SERVICE TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52						
53 General Operating Contingency:	\$ -	\$ -	\$ -	\$ -		
54						
55 Total Expenditures:	\$ 9,907	\$ 12,084	\$ 30,806	\$ 44,830	\$ -	\$ -
56						
57 Unappropriated Ending Fund Balance:	\$ 74,616	\$ 62,959	\$ 74,616	\$ 64,635	\$ -	\$ -
58						
59 Total Expenses incl. Unappropriated amt.	\$ 9,907	\$ 75,044	\$ 105,422	\$ 109,465	\$ -	\$ -
60						
61 Total Revenues:	\$ 84,523	\$ 75,044	\$ 105,422	\$ 109,465	\$ -	\$ -

FY 22-23
SUNSET RECREATION CENTER FUND

	Actual 19-20	Actual 20-21	Budgeted 21-22	Proposed 22-23	Budget Committee	Board Adopted
1 REVENUES:						
2 SRC Net working capital	\$ -	\$ -	\$ 270,553	\$ 255,133		
3 SRC Loan Receivable	\$ -	\$ 342,570	\$ -	\$ -		
4 SRC Building Rental	\$ -	\$ 2,723	\$ 30,000	\$ 92,000		
SRC Rental Deposit	\$ -	\$ -	\$ 2,000	\$ 10,000		
5 SRC Grants/ Donations	\$ -	\$ 2,000	\$ 15,000	\$ 15,000		
6 SRC Contract Programs	\$ -	\$ -	\$ -	\$ -		
7 SRC Program/Staffing	\$ -	\$ -	\$ 8,000	\$ 5,000		
8 SRC Vending	\$ -	\$ -	\$ -	\$ 5,000		
10 SRC Transfer from General Fund	\$ -	\$ 150,000	\$ 148,718	\$ 333,330		
11 SRC Sponsorships	\$ -	\$ -	\$ -	\$ -		
12						
13 REVENUE TOTAL:	\$ -	\$ 497,293	\$ 474,271	\$ 715,463	\$ -	\$ -
14						
15 EXPENSES:						
16 Personnel Services:						
17 SRC Personnel Services (4.2 FTE)	\$ -	\$ -	\$ 4,602	\$ 175,244	\$ -	\$ -
18						
19 Personnel Services Total: (FTE 4.2)	\$ -	\$ -	\$ 4,602	\$ 175,244	\$ -	\$ -
20						
21 Materials & Services:						
22 SRC Membership Dues	\$ -	\$ -	\$ -	\$ -		
23 SRC Office Supplies	\$ -	\$ -	\$ -	\$ 1,000		
24 SRC Contract Services	\$ -	\$ 36,730	\$ 75,000	\$ 75,000		
25 SRC Insurance	\$ -	\$ 19,493	\$ 21,000	\$ 23,500		
26 SRC Repair & Maintenance	\$ -	\$ 39,631	\$ 10,000	\$ 45,000		
27 SRC Refunds	\$ -	\$ -	\$ 2,000	\$ 10,000		
28 SRC Machine Repair/Software/Hardware	\$ -	\$ 165	\$ 2,500	\$ 15,000		
29 SRC License/Permits	\$ -	\$ -	\$ 500	\$ 500		
30 SRC Other	\$ -	\$ 6,051	\$ -	\$ -		
31 SRC Natural Gas	\$ -	\$ 26,209	\$ 42,000	\$ 42,000		
32 SRC Electric	\$ -	\$ 11,140	\$ 42,000	\$ 47,500		
33 SRC Trash/Recycling	\$ -	\$ -	\$ -	\$ 8,750		
34 SRC Water/Sewage	\$ -	\$ 1,160	\$ 6,000	\$ 7,200		
35 SRC Operating Expense	\$ -	\$ 638	\$ 8,400	\$ 2,000		
36 SRC Vending	\$ -	\$ -	\$ -	\$ 2,500		
37 Materials & Services Total:	\$ -	\$ 141,217	\$ 209,400	\$ 279,950	\$ -	\$ -
38						
39 CAPITAL OUTLAY:	\$ -	\$ 19,319	\$ 75,000	\$ 75,000		
40						
41 CAPITAL OUTLAY TOTAL:	\$ -	\$ 19,319	\$ 75,000	\$ 75,000	\$ -	\$ -
42						
43 DEBT SERVICE:						
44 1120 Loan Payable	\$ -	\$ -	\$ 175,269	\$ 175,269		
45						
46 DEBT SERVICE TOTAL:	\$ -	\$ -	\$ 175,269	\$ 175,269	\$ -	\$ -
47						
48 General Operating Contingency:	\$ -	\$ -	\$ 10,000	\$ 10,000		
49						
56 Total Revenues:	\$ -	\$ 497,293	\$ 474,271	\$ 715,463	\$ -	\$ -
50 Total Expenditures:	\$ -	\$ 160,536	\$ 474,271	\$ 715,463	\$ -	\$ -
51						
52 Unappropriated Ending Fund Balance:	\$ -	\$ 336,757	\$ -	\$ -	\$ -	\$ -
53						
54 Total Expenses incl. Unappropriated amt.	\$ -	\$ 497,293	\$ 474,271	\$ 715,463	\$ -	\$ -
55 Cost Recovery:	0%	310%	100%	100%	#DIV/0!	#DIV/0!

**FY 22-23
CAPITAL IMPROVEMENT FUND**

	Actual 19-20	Actual 20-21	Budgeted 21-22	Proposed 22-23	Budget Committee	Board Adopted
1 REVENUES:						
2 CF Net working capital	\$ -	\$ 84,000.00	\$ 159,000.00	\$ 363,400		
3 CF Previously Levied Taxes	\$ -	\$ -	\$ -	\$ -		
4 CF Transfer from General Fund	\$ -	\$ -	\$ 279,400.00	\$ 25,000		
5 CF Grants	\$ -	\$ -	\$ -	\$ -		
6 CF Donations	\$ -	\$ -	\$ -	\$ -		
7 CF Interest	\$ -	\$ -	\$ -	\$ -		
8						
9 Total Resources Except Taxes	\$ -	\$ 84,000.00	\$ 438,400.00	\$ 388,400.00	\$ -	\$ -
10 Taxes Estimated to be received	\$ -	\$ -	\$ -			
11						
12 REVENUE TOTAL:	\$ -	\$ 84,000.00	\$ 438,400.00	\$ 388,400.00	\$ -	\$ -
13						
14						
15 EXPENSES:						
16 Personnel Services:						
17 CF Personnel Services (0.0 FTE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18						
19 Personnel Services Total: (FTE 0.0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20						
21						
22 CAPITAL OUTLAY:						
23 CF Project Expenses	\$ -	\$ -	\$ 279,400.00	\$ -	\$ -	\$ -
24						
25 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ 279,400.00	\$ -	\$ -	\$ -
26						
27 Interfund Transfer:						
28						
29						
30 Total Interfund Transfers:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31						
32						
33 DEBT SERVICE:						
34						
35						
36 DEBT SERVICE TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37						
38 General Operating Contingency:	\$ -	\$ -	\$ -	\$ -		
39						
40 Total Expenditures:	\$ -	\$ -	\$ 279,400.00	\$ -	\$ -	\$ -
41						
42 Unappropriated Ending Fund Balance:	\$ -	\$ 84,000.00	\$ 159,000.00	\$ 388,400.00	\$ -	\$ -
43						
44 Total Expenses incl. Unappropriated amt.	\$ -	\$ 84,000.00	\$ 438,400.00	\$ 388,400.00	\$ -	\$ -
45						
46 Total Revenues:	\$ -	\$ 84,000.00	\$ 438,400.00	\$ 388,400.00	\$ -	\$ -

SECTION 5

- **Support Data**
- **Notes**

