



SUNSET EMPIRE

PARK + RECREATION DISTRICT



Budget Fiscal Year 2023-2024

Budget Committee Meeting
Tuesday, May 9, 2023, 5:15pm 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: TBD
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 9, 2023 05:15 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/82569839570?pwd=YmNXZFJid0dtcUg3SFA0QU1GUjFVdz09>

Meeting ID: 825 6983 9570

Passcode: 328131

One tap mobile

+16699006833,,82569839570#,,,,*328131# US (San Jose)

+17193594580,,82569839570#,,,,*328131# US

Dial by your location

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 669 900 6833 US (San Jose)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

Meeting ID: 825 6983 9570

Passcode: 328131

Find your local number: <https://us02web.zoom.us/j/kU5xawzQK>



Proposed Budget Fiscal Year 2023-2024

Presented by

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

May 9, 2023

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SECTION 1

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



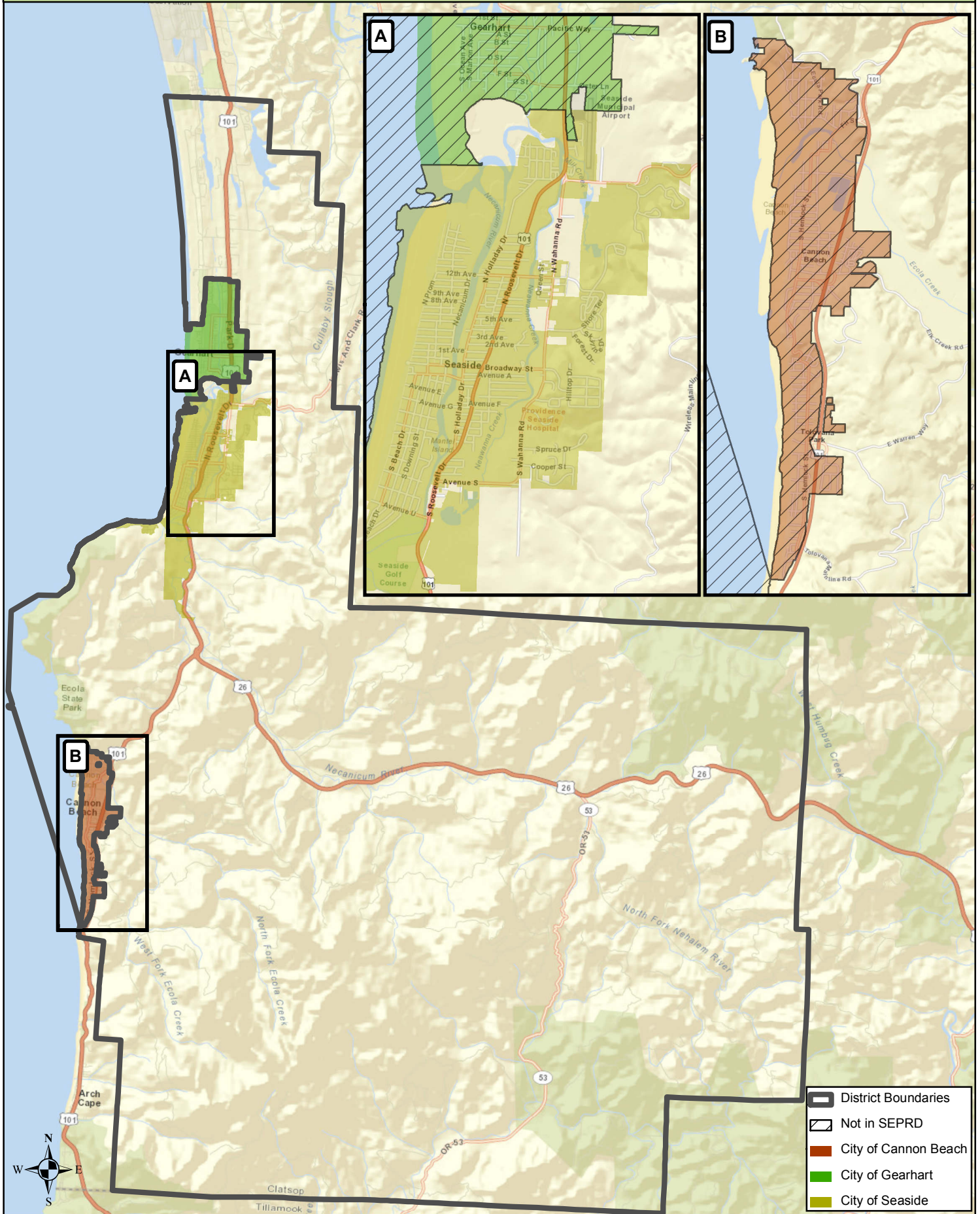
VISION STATEMENT






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



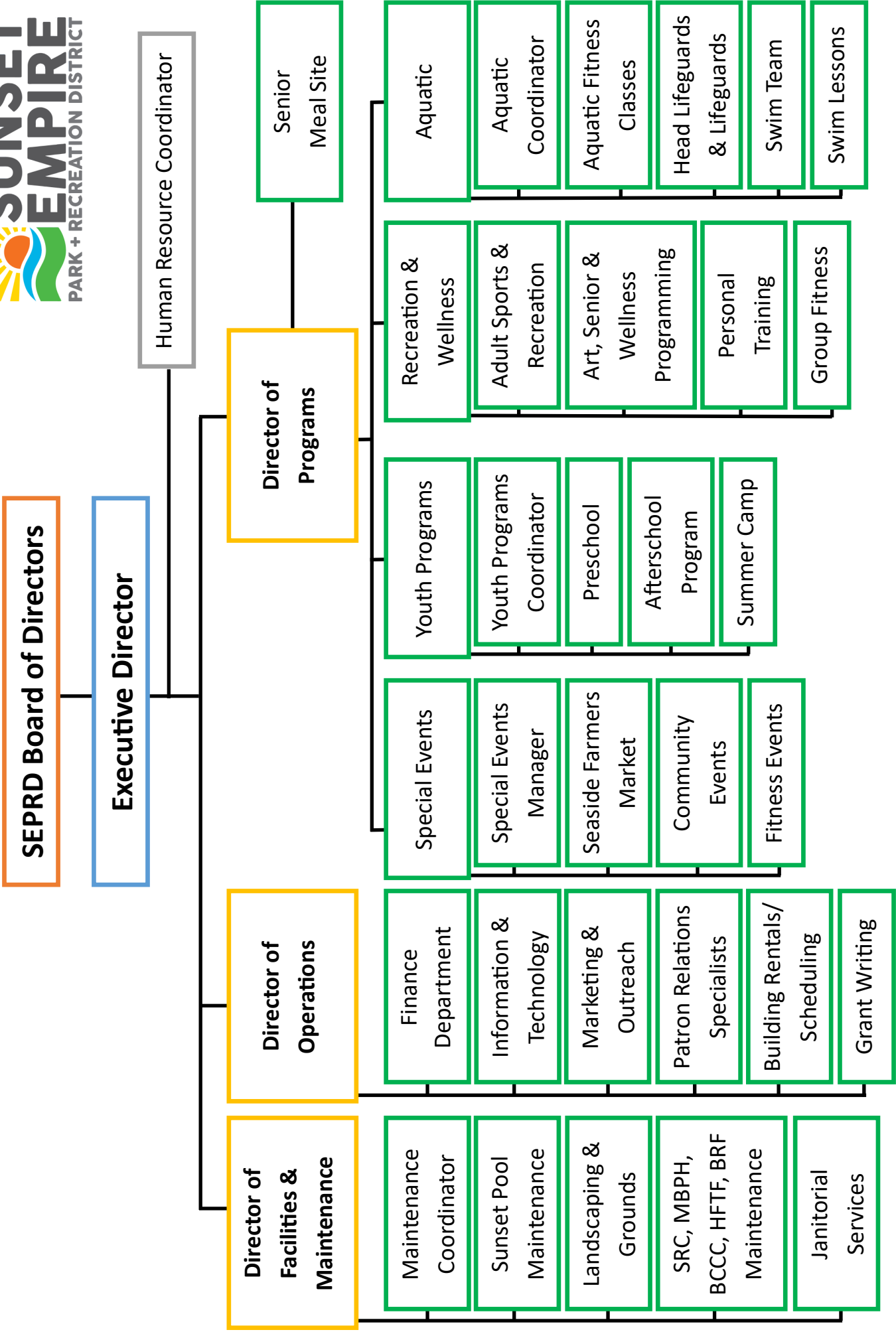
-  District Boundaries
-  Not in SEPRD
-  City of Cannon Beach
-  City of Gearhart
-  City of Seaside



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

Human Resource Coordinator

Director of Programs

Senior Meal Site

Recreation & Wellness

Adult Sports & Recreation

Art, Senior & Wellness Programming

Personal Training

Group Fitness

Youth Programs

Youth Programs Coordinator

Preschool

Afterschool Program

Summer Camp

Special Events

Special Events Manager

Seaside Farmers Market

Community Events

Fitness Events

Finance Department

Information & Technology

Marketing & Outreach

Patron Relations Specialists

Building Rentals/Scheduling

Grant Writing

Director of Facilities & Maintenance

Maintenance Coordinator

Sunset Pool Maintenance

Landscaping & Grounds

SRC, MBPH, BCCC, HFTF, BRF Maintenance

Janitorial Services

Aquatic

Aquatic Coordinator

Aquatic Fitness Classes

Head Lifeguards & Lifeguards

Swim Team

Swim Lessons

SECTION 2

- Budget Committee FY 2023-2024
- Budget Timeline



Sunset Empire Park & Recreation Budget Committee Members 2023-2024

Sunset Empire Park & Recreation District Board of Directors

Board Secretary, 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

Board Vice-President, 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

Director, 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

Kyle Gorman
2249 S Edgewood St
Seaside, OR 97138
(503) 939-8664
Email: kgorman@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

William Montero
2471 Sunset Blvd
Seaside, OR 97138

TERM EXP: 2025-2026

Jay Stirling
1251 Seabright Way
Seaside, OR 97138

TERM EXP: 2025-2026

Tracy MacDonald
451 Hillside Loop
Seaside, OR 97138

TERM EXP: 2023-2024

Budget Timeline

Fiscal Year 2023 to 2024

Prepare proposed Budget	Budget Officer	Feb. – Apr.
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 29
Budget Committee meets	Committee	May 9
Budget Committee meets	Committee	TBD
Approve proposed Budget	Committee	TBD
Publish hearing notice	Budget Officer	May 13
Hold Budget hearing	Board	May 23
Enact Resolutions to: *Adopt Budget *Make appropriations	Board	May 23
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 2023-2024
- 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.

As we prepare to embark on our next fiscal year (2023-2024) 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 2023-2024 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 Scott Edwards Architecture (SEA) and the Kloth Group



to develop a plan for addressing the SRC building's deficiencies in meeting current code requirements, which has been the biggest barrier in gaining full occupancy of the space.

As we head into the 2023-2024 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 2022-2023 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:

Since the addition of our Human Resources Coordinator in January of 2022, we have seen a notable increase in the number of applicants responding to our job postings. We have hired staff for positions in the new Infant and Toddler Care program, Grounds Maintenance, Lifeguard, and Swim Instruction, just to name a few. We have also been able to streamline the hiring process and current staff have had an advocate to help facilitate challenging interactions with peers.

In November of 2022, we hired Haley Wilding as our new HR Coordinator after Tina Olea and her family decided to move back to their original home in California. Haley has been an outstanding addition to our team.

In December of 2022, our Marketing and Special Events Manager, Melissa Ousley left us for an amazing opportunity with the Newport Aquarium. Her departure left a large gap and after a good amount of consideration around how to best fill the many roles Melissa held, the executive team decided to create the new full-time position of "Recreation and Special Events Coordinator". We interviewed a number of qualified candidates and selected Zoe Manhire. Zoe has worked for the district since 1998 and brings with her many years of experience in both recreation and events.



For the District's marketing, the executive team chose to proceed with an outside marketing firm on a contract basis. Tuff Puffin LLC now handles much of the district's marketing.

Our Board of Directors is the foundation of our District and we were sorry to receive Erka Marshall's resignation last September. We were very fortunate to be able to fill her board seat with Kyle Gorman. Kyle served as a Budget Committee member last year and brings with him a great deal of knowledge and experience.

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 (Board Secretary)**

District 2: **Celeste Bodner (Board Vice-President)**

District 3: **Michael Hinton**

District 4: **Kyle Gorman**

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



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 68 employees, all of which are essential to our operations. That number is up about 4.5% 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
- **Zoe Manhire:** Recreation & Special Events Coordinator
- **Cortney Tibbitts:** Maintenance Coordinator
- **Erin Reding:** Youth Programs Coordinator
- **Lindsey Wolfe:** Aquatics Coordinator
- **Haley Wilding:** Human Resources & Admin 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, Betty Barbic** and **Maria Kadi**
- **Elizabeth MacDonald,** Administrative Assistant
- **Isaiah Collins,** Network Admin (IT)
- Youth Programs Staff: **Jennifer McCollister, Kelly Smith, Mackenzie Greenwell, Emily Jones, Noel Barnes, Ali Cero, Sylvia Gonzales, Mikayla Montez, Anna Rider, Alexia Walgren, Stevie Jones, Lora Henry,** and **Lena Wright**
- **Chris Duffy,** Nutrition Coordinator
- Landscape, Maintenance & Janitorial: **Clay Henry, Brandon Soria,** and **Steve Tracey**
- Head Lifeguards: **Amanda Browning, Hayden McCanna, Meghan McKeown, Adam Morse, Ashley Wolfe,** and **Jackson Wagner**

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 has worked hard to continue 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 still remains challenging in this area, though we have been able to hire a few lifeguards and WSI's that are very dedicated and appear to have long-term potential.



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 Sheriff's Department, 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.

During the calendar year of 2022, Sunset Pool had over 18,500 pass-holder check-ins, 2,610 punch-card punches, 1,312 daily general admissions, and 1,669 open swim attendees. This is a 10% increase in attendance over 2021.

Additionally, the pool saw over 670 registrations for swim lessons throughout 2022.

SEPRD Youth Programs: While it would be hard to argue the historical significance of the Sunset Pool, the District's Youth Programs continued to play 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 multiple childcare facilities in the county, 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 old Seaside Youth Center to the 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, we were able to launch the infant/toddler care program in mid-October of 2022. The program currently serves four infants and seven toddlers, with a rather extensive waiting list and calls daily.

We are currently serving approximately 75 children through our programs, a 20% increase over last year, and our upcoming Summer Camp is already at capacity. 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 continue to increase. We have been able to bring back all of our pre-pandemic offerings , with the exception of 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 were available to our members throughout the pandemic via Zoom. The instructor has chosen to continue the Zoom option and had over 885 check-ins between those attending in-person and remotely.

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 continuing 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 continued to see a healthy uptick in rental requests since last year. 2021 saw 15,000 visits to the center, compared to 22,292 in 2022, an almost 33% increase in building use.



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 was immensely popular. We have been able to bring back the in-person congregate dining over the past year. It started out as one day per week and is now back to five days per week with the drive-up option still available to participants. 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 hosts the AARP Tax Preparation led by local volunteers, the Community Center Commission Meetings, SEPRD Board Meetings and other events/activities. In November 2022, the BCCC served over 200 free in-person and to-go meals for Thanksgiving and delivered/distributed many of those throughout our community.

Special Events: While many District programs have been challenged over the past few years, we have worked hard to revamp a key group of our Special Events and have been able to move ahead with strong participation. There is an outline of the District's special events programs below but some of the highlights include successful summer programs like the Chalk Art Contest (with 30 participants held in July) and the Seaside Farmers Market, averaging over 900 visitors each Wednesday from June-September.

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.

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.

Additionally, the District partnered with Consuejo Hispano to host a Latinx Hispanic Heritage Celebration Night in October. The event featured a resource fair, cultural food, music and dancing and a well-attended and enjoyable event.

Other Highlights of 2022-2023

- **Sunset Recreation Center:** The Board and Staff engaged the services of Scott Edwards Architecture to assist 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 and gym space, though we have recently been given the go-ahead to move forward with upgrading the fire/life safety system and currently awaiting the engineered designs for that system. We have also been notified by our lessee, Northwest Regional Education Service District (NWRES D), that they will be moving out in July. We entered an agreement in August of 2022 to rent 11% of the building to them for offices and classrooms. Though they have been a great partner to work with, this does open up more space in the building for other opportunities and there are several other parties that have expressed interest in 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 near-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 in 2020 and 2021, the Foundation’s primary fundraiser, the Foundation was able to host the event in 2022 at the Bob Chisholm Community Center and raised just over \$9,730. The Foundation was able to provide more than \$7,000 through grant requests to the City of Seaside, The City of Gearhart, and the City of Cannon Beach during their annual non-profit request period in April and May. Ship & Savor 2023 is scheduled for May 7 at the Seaside Civic & Convention Center.

- **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 \$100,000 from the Oregon Community Foundation for our Summer Camp Program. This grant helped offset the cost of staffing, food, field trips, and several on-site activities over the summer months.

A second substantial grant totaling \$90,000 from the National Park and Recreation Association (NRPA). This grant is split over two years and will allow us to make some modifications to the kitchen at the SRC and develop an education program centered around cooking and nutrition education for all ages. Some of the funding will be used to market our Senior Meal program and our Farmer’s Market.



Three separate grants totaling \$85,000 were secured to help offset the cost of setting up and launching our new Infant and Toddler Care program.

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 continue to grow our childcare offerings.

- **Beach Wheelchairs:** During 2022-2023, we continued to offer the beach wheelchairs and had over 400 individual wheelchair requests.
- **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.
With the prospect of changes to Broadway Field over the next several months, the Sunny Hunt Gardens behind Sunset Pool will have to be relocated and District staff are fully engaged in the planning process as it continues to develop.
- **Broadway Field:** The District continues to ensure that Broadway Field is maintained at a high level. Field use in 2022 was very high with only a short lull in activity during January and February. We saw 22 third-party rentals of the field for soccer and baseball events.
- **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.





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

- Initiated a long-term strategic planning process with hired consultants for the future of the District as a whole
- Recruited, interviewed and selected a new Board Member to fill Director Marshall's vacant seat and selected Kyle Gorman
- Recognized District employees of the month
- One or more Board Member volunteered at and/or attended all of the District's special Events
- Represented the District in planning sessions with the Seaside School District regarding the Broadway Field renovations, the IGA and other processes
- Attended trainings and educational opportunities through the SDAO, ORPA and other organizations
- 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 at Board Meetings
- Approved new Sunset Park & Rec Foundation Board Members
- Reviewed and accepted the 2021-2022 Financial Audit
- Made critical decisions about the future of the District
- Supported District Staff and made program, policy, and staffing recommendations

FISCAL YEAR 2023-2024 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 **\$3,702,689** for FY 23-24. That is a 2.85% difference from the previous year.

The permanent tax rate is .9280/1,000 of assessed value. This generates **\$1,859,369** 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 **\$1,843,320** 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 created in FY 2020-2021 and has 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:

- 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, and sponsorships.

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

- With the pandemic mostly behind us, we are experiencing a strong 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 continually pushing forward with development of 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 \$837,070 for that purpose. That is less than the prior year, due in large part to equipment



repairs and our work on SRC occupancy as well as some expected expenses with the renovation of Broadway Field, to be discussed more.

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 approach of including a 5% C.O.L.A. increase to help our employees combat the rapidly rising costs of goods and services as we pulled out of the pandemic.

This year, the District will implement another C.O.L.A. adjustment of 4%. 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, capped at 2%, unaffiliated with COLA adjustments.

The District embarked on a process of learning more about the true cost of our programs during previous fiscal years and this has continued to be a shaping process as we make decisions and set expectations around the budget.



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, Human Resource & Admin Coordinator as well as several other positions totaling 5.3 FTE.

The Administration Budget also includes a portion of funds (\$30,000) set aside for the District's continuing work on its overarching strategic plan, a process that began last fall. All other expenses are normal and in line with costs associated with this department.

Maintenance Department:

This is the third 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 3.35 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 \$110,000 to replace three failing rooftop heating units that control the environment in the locker-rooms and the lobby of the Sunset Pool.

It also includes a \$30,000 expense for purchasing new pick-up truck as the SSD is considering a proposal we submitted for maintenance of their turf field at the new secondary school.

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
- Continued swim lesson instruction
- Seaside Swim Team (including fundraisers) and possible expansion into USA Swimming certified program
- 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 usage 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. Expenses in Recreation this year include the new .5 FTE Coordinator position and .75 FTE for instructional staff.

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 continue to secure more grant funding, allowing us to grow the youth programs and add capacity where we can.

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 its tradition 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 18	300-400	This is the perfect evening to celebrate children and the special adults in their lives!
Egg Hunt	April 8	1100-1200	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.
Seaside Farmers Market	June 14-September 27	800-1,000/week	The Seaside Farmers Market provides fresh, locally sourced produce and artisan goods all summer long.
Chalk Art Contest	July 28-29	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 2	75-100	This family-friendly 5K run provides a healthy outdoor event and raises funds to benefit a local charity.
Fall Fun Fest	October 21	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 10-12	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 23	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 16	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. The field will be undergoing some amazing changes over the next four months. We anticipate some contribution to the replacement of the turf and the funds for that will be handled through the Capital Improvement Fund.

Sunset Recreation Center

This is our third year of including the Sunset Recreation Center into the District Budget. While we do not anticipate a large amount of carryover from the current year, we are working through the process of the sale of the Seaside Chamber property to the City of Seaside. We hope to have this completed in the next few months and have factored that into the 2023-2024 budget.

We do expect to see a drop in Building Rental revenues as we will be losing our tenant, NWRESA in July. We do still expect to see a sizeable amount of rental revenues as rental requests continue to increase.

We are budgeting again this year for a patron relations specialist to help provide the high level of customer service that our patrons have come to expect. We have not budgeted for the maintenance leader line, as the custodial functions for the building are with an outside janitorial company. Those costs are part of the Contract Services line.



In the SRC we are budgeting for a capital improvement to address the fire safety system as required for us to proceed in our occupancy process.



Capital Improvement Fund

Our Capital Improvement Fund exists to help our District fund large projects as needed across the entire District. This year, we anticipate a contribution toward the replacement of the Broadway Field turf as outlined in the IGA with the SSD and the City of Seaside.

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 a deep sense of 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 2023-2024**

**SEPRD Budget FY 23-24
SUMMARY SHEET OF GENERAL FUND**

	Actual 15-16	Actual 16-17	Actual 17-18	Actual 18-19	Actual 19-20	Actual 20-21	Actual 21-22	Adopted 22-23	Proposed 23-24	Budget Committee	Board Adopted
1 REVENUES:											
2 Net Working Capital	\$ 677,025	\$ 722,913	\$ 641,800	\$ 479,215	\$ 621,616	\$ 889,511	\$ 1,166,388	\$ 1,075,840	\$ 837,070	\$ 837,070	\$ 837,070
3 Previously Levied/Back Taxes	\$ 79,903	\$ 73,152	\$ 73,303	\$ 75,721	\$ 63,688	\$ 40,001	\$ 64,563	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
4 Wauna Mill Settlement	\$ -	\$ -	\$ (5,841)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Tax Interest	\$ 221	\$ 368	\$ 571	\$ 787	\$ -	\$ 455	\$ 6,743	\$ 700	\$ 7,000	\$ 7,000	\$ 7,000
6											
7 Other Resources:											
8 Other/TRAN - Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Timber Tax Revenue	\$ 8,550	\$ 36,346	\$ 19,410	\$ 2,915	\$ 8,434	\$ 103,197	\$ 13,964	\$ 35,000	\$ 5,000	\$ 5,000	\$ 5,000
10 Donations	\$ 48,075	\$ -	\$ -	\$ 63,537	\$ 12,318	\$ 4,411	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
11 Bequests/Foundation	\$ 21,313	\$ 4,806	\$ 21,861	\$ 13,569	\$ -	\$ 6,655	\$ 1,583	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
12 Grants/Sponsorships	\$ 40,000	\$ -	\$ -	\$ -	\$ 184,636	\$ 140,882	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
13 Bank Interest	\$ 5,029	\$ 10,017	\$ 12,519	\$ 16,751	\$ 5,063	\$ 9,346	\$ 3,289	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000
14 Miscellaneous	\$ 6,336	\$ 7,275	\$ 6,945	\$ 9,074	\$ 8,078	\$ 7,639	\$ 16,614	\$ 2,500	\$ 10,000	\$ 10,000	\$ 10,000
15 Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Aquatics	\$ 169,921	\$ 209,889	\$ 167,799	\$ 203,102	\$ 146,579	\$ 89,234	\$ 183,119	\$ 168,000	\$ 166,000	\$ 166,000	\$ 166,000
18 Community Center	\$ 47,863	\$ 46,028	\$ 82,695	\$ 82,510	\$ 74,385	\$ 66,788	\$ 88,921	\$ 76,575	\$ 93,800	\$ 93,800	\$ 93,800
19 Recreation	\$ 52,830	\$ 51,366	\$ 60,099	\$ 72,159	\$ 50,527	\$ 22,593	\$ 45,428	\$ 48,650	\$ 101,500	\$ 101,500	\$ 101,500
20 Special Events	\$ 12,241	\$ 16,322	\$ 25,586	\$ 32,741	\$ 25,423	\$ 32,601	\$ 31,102	\$ 37,950	\$ 41,950	\$ 41,950	\$ 41,950
21 Youth Programs	\$ 116,105	\$ 216,514	\$ 145,879	\$ 141,214	\$ 149,596	\$ 299,604	\$ 298,640	\$ 433,000	\$ 445,000	\$ 445,000	\$ 445,000
22											
23 Total Resources Except Taxes	\$ 1,285,411	\$ 1,394,995	\$ 1,252,625	\$ 1,193,295	\$ 1,350,343	\$ 1,712,917	\$ 1,920,354	\$ 2,019,215	\$ 1,843,320	\$ 1,843,320	\$ 1,843,320
24 Taxes Est. to be rec'vd/Current	\$ 1,440,952	\$ 1,484,819	\$ 1,539,192	\$ 1,586,508	\$ 1,637,428	\$ 1,738,463	\$ 1,779,094	\$ 1,792,160	\$ 1,859,369	\$ 1,859,369	\$ 1,859,369
25											
26 REVENUE TOTAL:	\$ 2,726,363	\$ 2,879,814	\$ 2,791,817	\$ 2,779,803	\$ 2,987,771	\$ 3,451,380	\$ 3,699,448	\$ 3,811,375	\$ 3,702,689	\$ 3,702,689	\$ 3,702,689
27											
28 EXPENSES:											
29 Department Expense:											
30 Administration	\$ 392,937	\$ 432,009	\$ 476,921	\$ 464,873	\$ 464,722	\$ 614,042	\$ 686,981	\$ 717,530	\$ 742,500	\$ 742,500	\$ 742,500
31 Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,170	\$ 309,314	\$ 424,290	\$ 452,750	\$ 452,750	\$ 452,750
32 Aquatics	\$ 791,558	\$ 849,500	\$ 965,914	\$ 855,958	\$ 847,039	\$ 465,928	\$ 568,534	\$ 646,060	\$ 698,275	\$ 698,275	\$ 698,275
33 Community Center	\$ 78,553	\$ 81,741	\$ 119,395	\$ 111,926	\$ 111,195	\$ 90,922	\$ 141,560	\$ 145,792	\$ 165,900	\$ 173,400	\$ 173,400
34 Recreation	\$ 101,196	\$ 100,421	\$ 128,840	\$ 121,149	\$ 97,352	\$ 76,874	\$ 123,577	\$ 97,652	\$ 175,055	\$ 175,055	\$ 175,055
35 Special Events	\$ 54,206	\$ 55,143	\$ 62,294	\$ 67,582	\$ 66,406	\$ 74,140	\$ 98,089	\$ 110,050	\$ 112,650	\$ 112,650	\$ 112,650
36 Youth Programs	\$ 302,565	\$ 364,690	\$ 368,108	\$ 372,237	\$ 398,851	\$ 441,916	\$ 490,314	\$ 681,637	\$ 732,350	\$ 732,350	\$ 732,350
37											
38 Department Expenses Total:	\$ 1,721,016	\$ 1,883,504	\$ 2,121,472	\$ 1,993,725	\$ 1,985,565	\$ 2,084,992	\$ 2,418,369	\$ 2,823,011	\$ 3,079,480	\$ 3,086,980	\$ 3,086,980
39											
40 TRANSFERS:											
41 Capital Improvement Fund	\$ 30,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -
42 Broadway Field Fund	\$ 31,850	\$ 26,021	\$ 7,870	\$ 7,875	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
43 Sunset Recreation Center Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 333,330	\$ -	\$ -	\$ -
44											
45 TOTAL TRANSFERS:	\$ 61,850	\$ 41,021	\$ 22,870	\$ 17,875	\$ -	\$ 150,000	\$ -	\$ 388,330	\$ 30,000	\$ 30,000	\$ 30,000
46											
47 DEBT SERVICE:											
48 US Bank - Flex Lease Pool Improvements	\$ 116,809	\$ 111,438	\$ 112,058	\$ 112,664	\$ 112,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49 US Bank - TRAN Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
50 Wauna Mill Settlement	\$ 6,212	\$ 6,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51											
52 TOTAL DEBT SERVICE:	\$ 123,021	\$ 117,637	\$ 112,058	\$ 112,664	\$ 112,695	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
53											
54 General Operating Contingency:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
55											
56 Total Expenditures:	\$ 1,905,887	\$ 2,042,161	\$ 2,256,399	\$ 2,124,264	\$ 2,098,260	\$ 2,284,992	\$ 2,418,369	\$ 3,261,341	\$ 3,159,480	\$ 3,166,980	\$ 3,166,980
57											
58 Unappropriated Ending Fund Balance:	\$ 820,476	\$ 837,653	\$ 535,418	\$ 655,539	\$ 889,511	\$ 1,166,388	\$ 1,281,079	\$ 550,034	\$ 543,209	\$ 535,709	\$ 535,709
59											
60 Total Expenses incl. Unappropriated amt.	\$ 2,726,363	\$ 2,879,814	\$ 2,791,817	\$ 2,779,803	\$ 2,987,771	\$ 3,451,380	\$ 3,699,448	\$ 3,811,375	\$ 3,702,689	\$ 3,702,689	\$ 3,702,689
61											
62 Total Revenues:	\$ 2,726,363	\$ 2,879,814	\$ 2,791,817	\$ 2,779,803	\$ 2,987,771	\$ 3,451,380	\$ 3,699,448	\$ 3,811,375	\$ 3,702,689	\$ 3,702,689	\$ 3,702,689

**FY 23-24
ADMINISTRATION**

	Actual 20-21	Actual 21-22	Adopted 22-23	Proposed 23-24	Budget Committee	Board Adopted
1 REVENUES:						
2						
3 REVENUE TOTAL:						
4						
5 EXPENSES:						
6 Personnel Services:						
7 Executive Director (1.0 FTE)	\$ 103,817	\$ 128,707	\$ 97,980	\$ 109,000	\$ 109,000	\$ 109,000
8 Director of Operations (0.8 FTE)	\$ 12,500	\$ 59,058	\$ 56,000	\$ 62,500	\$ 62,500	\$ 62,500
9 Finance Manager (1.0 FTE)	\$ 51,658	\$ 55,223	\$ 57,750	\$ 60,000	\$ 60,000	\$ 60,000
10 IT & Development Manager (0.0 FTE)	\$ 46,826	\$ -	\$ -	\$ -	\$ -	\$ -
11 Marketing Manager (0.5 FTE)	\$ 16,362	\$ 35,614	\$ 28,000	\$ -	\$ -	\$ -
12 Human Resource Coordinator (1.0 FTE)	\$ -	\$ 18,846	\$ 51,500	\$ 57,500	\$ 57,500	\$ 57,500
13 Administrative Personnel Services (1.5 FTE)	\$ 139,035	\$ 143,202	\$ 215,500	\$ 198,500	\$ 198,500	\$ 198,500
14						
15 Personnel Services Total: (FTE 5.3)	\$ 370,198	\$ 440,649	\$ 506,730	\$ 487,500	\$ 487,500	\$ 487,500
16						
17 Materials & Services:						
18 AD Postage & Freight	\$ 3,681	\$ 1,436	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
19 AD Advertising	\$ 7,726	\$ 7,977	\$ 8,000	\$ 9,000	\$ 9,000	\$ 9,000
20 AD Legal Fees	\$ 13,051	\$ 4,442	\$ 5,500	\$ 4,500	\$ 4,500	\$ 4,500
21 AD Financial Review	\$ 21,379	\$ 20,250	\$ 21,500	\$ 21,500	\$ 21,500	\$ 21,500
22 AD License/Permits	\$ 6,276	\$ 15,761	\$ 2,200	\$ 12,500	\$ 12,500	\$ 12,500
23 AD Membership Dues	\$ 5,508	\$ 5,873	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
24 AD Communications	\$ 16,220	\$ 19,061	\$ 12,000	\$ 15,000	\$ 15,000	\$ 15,000
25 AD Election Cost	\$ -	\$ 3,349	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
26 AD Insurance	\$ 20,695	\$ 23,369	\$ 23,000	\$ 25,000	\$ 25,000	\$ 25,000
27 AD Meetings/Notices	\$ 2,780	\$ 141	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
28 AD Office Supplies	\$ 6,823	\$ 3,719	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
29 AD Training/Travel/Meetings	\$ 4,691	\$ 9,726	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
30 AD Board Training/Travel/Meetings	\$ 466	\$ 3,183	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
31 AD Printing	\$ 2,449	\$ 815	\$ 3,000	\$ 2,000	\$ 2,000	\$ 2,000
32 AD Bank Expenses	\$ 2,376	\$ 6,115	\$ 9,600	\$ 10,000	\$ 10,000	\$ 10,000
33 AD Machine Repair/Software/Hardware	\$ 86,063	\$ 45,281	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
34 AD Contract Services	\$ 35,184	\$ 46,913	\$ 60,000	\$ 74,500	\$ 74,500	\$ 74,500
35 AD Admin Other	\$ 466	\$ 10,586	\$ 3,500	\$ -	\$ -	\$ -
36 AD Employee Recognition/Retention	\$ 4,749	\$ 13,303	\$ 4,000	\$ 12,500	\$ 12,500	\$ 12,500
37 AD Recruitment	\$ 3,261	\$ 4,119	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000
38 AD Committee Expense	\$ -	\$ 914	\$ 3,000	\$ 12,500	\$ 12,500	\$ 12,500
39						
40 Materials & Services Total:	\$ 243,844	\$ 246,331	\$ 210,800	\$ 255,000	\$ 255,000	\$ 255,000
41						
42 CAPITAL OUTLAY:						
43 Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44						
45 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46						
47 Total Revenues:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 Total Expenses:	\$ 614,042	\$ 686,981	\$ 717,530	\$ 742,500	\$ 742,500	\$ 742,500
49						
50 Difference:	\$ (614,042)	\$ (686,981)	\$ (717,530)	\$ (742,500)	\$ (742,500)	\$ (742,500)
51 Cost Recovery:	0%	0%	0%	0%	0%	0%

**FY 23-24
MAINTENANCE**

	Actual 20-21	Actual 21-22	Adopted 22-23	Proposed 23-24	Budget Committee	Board Adopted
1 REVENUES:						
2						
3 REVENUE TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4						
5 EXPENSES:						
6 Personnel Services:						
7 Director of Maintenance & Facilities (1.0 FTE)	\$ 20,436	\$ 97,954	\$ 74,000	\$ 83,250	\$ 83,250	\$ 83,250
8 Maintenance Personnel Services (3.35 FTE)	\$ 208,285	\$ 156,488	\$ 171,040	\$ 174,250	\$ 174,250	\$ 174,250
9						
10 Personnel Services Total: (FTE 3.35)	\$ 228,721	\$ 254,442	\$ 245,040	\$ 257,500	\$ 257,500	\$ 257,500
11						
12 Materials & Services:						
13 MNT Membership Dues	\$ -	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
14 MNT Office Supplies	\$ 29	\$ 783	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500
15 MNT Training/Travel/Meetings	\$ 222	\$ 1,783	\$ 7,500	\$ 6,500	\$ 6,500	\$ 6,500
16 MNT Contract Services	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
17 MNT Admin Repair & Maintenance	\$ 954	\$ 5,202	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
18 MNT Aquatics Repair & Maintenance	\$ 63,122	\$ 35,645	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
19 MNT Youth Program Repair & Maintenance	\$ 5,614	\$ 1,094	\$ -	\$ -	\$ -	\$ -
20 MNT Recreation Repair & Maintenance	\$ 5,731	\$ 921	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
21 MNT Community Center Repair & Maintenance	\$ 386	\$ 681	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
22 MNT MBPH Repair & Maintenance	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
23 MNT Grounds Repair & Maintenance	\$ 751	\$ 4,885	\$ 3,000	\$ 4,500	\$ 4,500	\$ 4,500
24 MNT Other	\$ -	\$ 1,253	\$ 1,000	\$ -	\$ -	\$ -
25 MNT Vehicle Repairs	\$ 1,709	\$ 2,625	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
26 MNT Fuel	\$ -	\$ -	\$ 1,500	\$ 2,500	\$ 2,500	\$ 2,500
27						
28 Materials & Services Total:	\$ 78,517	\$ 54,872	\$ 84,250	\$ 85,250	\$ 85,250	\$ 85,250
29						
30 CAPITAL OUTLAY:						
31 MNT Capital Equipment	\$ 13,932	\$ -	\$ -	\$ -	\$ -	\$ -
32 AQ Capital Equipment	\$ -	\$ -	\$ 75,000	\$ 110,000	\$ 110,000	\$ 110,000
33 CC Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 RC Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35 MBPH Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Grounds Capital Equipment	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
37						
38 CAPITAL OUTLAY TOTAL:	\$ 13,932	\$ -	\$ 95,000	\$ 110,000	\$ 110,000	\$ 110,000
39						
40 Total Revenues:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41 Total Expenses:	\$ 321,170	\$ 309,314	\$ 424,290	\$ 452,750	\$ 452,750	\$ 452,750
42						
43 Difference:	\$ (321,170)	\$ (309,314)	\$ (424,290)	\$ (452,750)	\$ (452,750)	\$ (452,750)
44 Cost Recovery:	0%	0%	0%	0%	0%	0%

**FY 23-24
AQUATICS**

	Actual 20-21	Actual 21-22	Budgeted 22-23	Proposed 23-24	Budget Committee	Board Adopted
1 REVENUES:						
2 School Programs	\$ -	\$ 11,693	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
3 Open Swim	\$ -	\$ 1,773	\$ 5,000	\$ 9,000	\$ 9,000	\$ 9,000
4 Swim Lessons (Classes)	\$ 12,035	\$ 67,419	\$ 48,000	\$ 50,000	\$ 50,000	\$ 50,000
5 Pass Sales	\$ 35,465	\$ 57,977	\$ 55,000	\$ 57,000	\$ 57,000	\$ 57,000
6 Swim Team	\$ 5,561	\$ 8,993	\$ 8,000	\$ 8,500	\$ 8,500	\$ 8,500
7 Contracted Programs (Product Enhancement)	\$ 24,227	\$ 23,525	\$ 25,000	\$ 15,000	\$ 15,000	\$ 15,000
8 Vending	\$ 2,942	\$ 7,705	\$ 7,500	\$ 8,000	\$ 8,000	\$ 8,000
9 Rentals	\$ 6,601	\$ 3,434	\$ 5,000	\$ 4,000	\$ 4,000	\$ 4,000
10 Grants/ Donations	\$ 2,403	\$ 600	\$ -	\$ -	\$ -	\$ -
11 Sponsorships/Scholarships	\$ -	\$ -	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
12						
13 REVENUE TOTAL:	\$ 89,234	\$ 183,119	\$ 168,000	\$ 166,000	\$ 166,000	\$ 166,000
14						
15 EXPENSES:						
16 Personnel Services:						
17 Director of Programs (0.3 FTE)	\$ 3,894	\$ 26,241	\$ 23,750	\$ 25,000	\$ 25,000	\$ 25,000
18 Director of Operations (0.1 FTE)	\$ -	\$ 4,264	\$ 7,500	\$ 7,800	\$ 7,800	\$ 7,800
19 AQ Coordinator (1.0 FTE)	\$ -	\$ 36,833	\$ 48,000	\$ 52,500	\$ 52,500	\$ 52,500
20 AQ Personnel Services (12.67 FTE)	\$ 353,956	\$ 395,994	\$ 451,810	\$ 485,975	\$ 485,975	\$ 485,975
21						
22 Personnel Services Total: (FTE 14.07)	\$ 357,850	\$ 463,332	\$ 531,060	\$ 571,275	\$ 571,275	\$ 571,275
23						
24 Materials & Services:						
25 AQ Membership Dues	\$ -	\$ 103	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
26 AQ Office Supplies	\$ 1,480	\$ 955	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
27 AQ Training/Travel/Meetings	\$ 954	\$ 4,922	\$ 2,500	\$ 5,200	\$ 5,200	\$ 5,200
28 AQ Contract Services	\$ 2,703	\$ 3,028	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
29 AQ Natural Gas	\$ 27,609	\$ 27,207	\$ 29,000	\$ 32,000	\$ 32,000	\$ 32,000
30 AQ Electricity	\$ 21,560	\$ 22,705	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
31 AQ Water/ Sewer	\$ 4,793	\$ 6,359	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
32 AQ Operating	\$ 17,264	\$ 15,337	\$ 18,000	\$ 20,000	\$ 20,000	\$ 20,000
33 AQ Vending	\$ 548	\$ 5,138	\$ 5,000	\$ 6,500	\$ 6,500	\$ 6,500
34 AQ Program Supplies	\$ 630	\$ 3,079	\$ 7,500	\$ 9,000	\$ 9,000	\$ 9,000
35 AQ Swim Team Program Supplies	\$ -	\$ 201	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
36 AQ Other	\$ -	\$ 325	\$ 1,000	\$ -	\$ -	\$ -
37 AQ Refunds	\$ 3,212	\$ 995	\$ 3,000	\$ 4,800	\$ 4,800	\$ 4,800
38 AQ License/Permits	\$ 165	\$ 330	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
39						
40 Materials & Services Total:	\$ 80,918	\$ 90,684	\$ 115,000	\$ 127,000	\$ 127,000	\$ 127,000
41						
42 CAPITAL OUTLAY:						
43 AQ Capital Equipment	\$ 27,160	\$ 14,518	\$ -	\$ -	\$ -	\$ -
44						
45 CAPITAL OUTLAY TOTAL:	\$ 27,160	\$ 14,518	\$ -	\$ -	\$ -	\$ -
46						
47 Total Revenues:	\$ 89,234	\$ 183,119	\$ 168,000	\$ 166,000	\$ 166,000	\$ 166,000
48 Total Expenses:	\$ 465,928	\$ 568,534	\$ 646,060	\$ 698,275	\$ 698,275	\$ 698,275
49						
50 Difference:	\$ (376,694)	\$ (385,415)	\$ (478,060)	\$ (532,275)	\$ (532,275)	\$ (532,275)
51 Cost Recovery:	19%	32%	26%	24%	24%	24%

**FY 23-24
RECREATION**

	Actual 20-21	Actual 21-22	Budgeted 22-23	Proposed 23-24	Budget Committee	Board Adopted
1 REVENUES:						
2 RC Program	\$ 4,084	\$ 9,533	\$ 13,000	\$ 14,000	\$ 14,000	\$ 14,000
3 RC League	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 RC Fitness	\$ 12,477	\$ 21,722	\$ 22,500	\$ 24,500	\$ 24,500	\$ 24,500
5 RC Grants/ Donations	\$ -	\$ 2,683	\$ 2,500	\$ 47,500	\$ 47,500	\$ 47,500
6 RC Sponsorships	\$ 500	\$ 200	\$ 500	\$ 500	\$ 500	\$ 500
7 RC New Program	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
8 RC Contracted Programs (Product Enhancement)	\$ -	\$ 2,435	\$ 2,500	\$ 10,000	\$ 10,000	\$ 10,000
9 RC Events/Workshops	\$ 2,867	\$ 7,647	\$ 5,500	\$ 3,500	\$ 3,500	\$ 3,500
10 RC Community Garden	\$ 2,165	\$ 1,208	\$ 2,150	\$ 1,500	\$ 1,500	\$ 1,500
11						
12 REVENUE TOTAL:	\$ 22,593	\$ 45,428	\$ 48,650	\$ 101,500	\$ 101,500	\$ 101,500
13						
14 EXPENSES:						
15 Personnel Services:						
16 Director of Programs (0.2 FTE)	\$ 2,596	\$ 17,494	\$ 15,750	\$ 16,755	\$ 16,755	\$ 16,755
17 RC Fitness Manager (0.5 FTE)	\$ 14,607	\$ -	\$ -	\$ 27,250	\$ 27,250	\$ 27,250
18 Recreation Personnel Services (0.75 FTE)	\$ 45,597	\$ 33,577	\$ 50,652	\$ 61,500	\$ 61,500	\$ 61,500
19						
20 Personnel Services Total: (FTE 1.45)	\$ 48,193	\$ 51,071	\$ 66,402	\$ 105,505	\$ 105,505	\$ 105,505
21						
22 Materials & Services:						
23 RC Membership Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 RC Office Supplies	\$ 151	\$ -	\$ 250	\$ 300	\$ 300	\$ 300
25 RC Training/Travel/Meetings	\$ -	\$ -	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500
26 RC Contract Services	\$ 11,734	\$ 10,243	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
27 RC Program Supplies	\$ 1,484	\$ 7,455	\$ 7,500	\$ 47,500	\$ 47,500	\$ 47,500
28 RC Leagues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29 RC Fitness	\$ 895	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
30 RC Fitness Events	\$ 4,325	\$ 782	\$ 4,500	\$ 2,500	\$ 2,500	\$ 2,500
31 RC Refunds	\$ 4,000	\$ 40	\$ 1,000	\$ 750	\$ 750	\$ 750
32 RC License/Permits	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
33 RC Community Garden Expense	\$ 1,624	\$ 933	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
34 RC New Program Expense	\$ 491	\$ -	\$ -	\$ -		
35						
36 Materials & Services Total:	\$ 24,704	\$ 19,453	\$ 31,250	\$ 69,550	\$ 69,550	\$ 69,550
37						
38 CAPITAL OUTLAY:						
39 Capital Outlay	\$ 3,977	\$ -	\$ -	\$ -	\$ -	\$ -
40						
41 CAPITAL OUTLAY TOTAL:	\$ 3,977	\$ -	\$ -	\$ -	\$ -	\$ -
42						
43 Total Revenues:	\$ 22,593	\$ 45,428	\$ 48,650	\$ 101,500	\$ 101,500	\$ 101,500
44 Total Expenses:	\$ 76,874	\$ 70,524	\$ 97,652	\$ 175,055	\$ 175,055	\$ 175,055
45						
46 Difference:	\$ (54,281)	\$ (25,096)	\$ (49,002)	\$ 101,500	\$ 101,500	\$ 101,500
47 Cost Recovery:	29%	64%	50%	58%	58%	58%

**FY 23-24
YOUTH PROGRAMS**

	Actual 20-21	Actual 21-22	Budgeted 22-23	Proposed 23-24	Budget Committee	Board Adopted
1 REVENUES:						
2 YP Grants/Donations	\$ 81,000	\$ -	\$ 120,000	\$ 140,000	\$ 140,000	\$ 140,000
3 YP Sponsorships/Scholarships	\$ -	\$ -	\$ 60,000	\$ 15,000	\$ 15,000	\$ 15,000
4 YP Summer Camp	\$ 22,280	\$ 129,145	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000
5 YP ASA- K- 5th grade	\$ 71,586	\$ 54,387	\$ 35,000	\$ 38,000	\$ 38,000	\$ 38,000
6 YP Day Off Trips/Camps	\$ 2,595	\$ -	\$ -	\$ -	\$ -	\$ -
7 YP Learning Ladder	\$ 90,342	\$ 58,791	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
8 YP ASA- Preschool	\$ 3,526	\$ 24,365	\$ -	\$ -	\$ -	\$ -
9 YP Summer Explorers	\$ 25,491	\$ 31,952	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
10 YP Middle School Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 YP Art Explorers	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -
14 YP Infant Toddler Care	\$ -	\$ -	\$ 66,000	\$ 90,000	\$ 90,000	\$ 90,000
15 YP COBRA	\$ 2,739	\$ -	\$ -	\$ -	\$ -	\$ -
16						
17 REVENUE TOTAL:	\$ 299,604	\$ 298,640	\$ 433,000	\$ 445,000	\$ 445,000	\$ 445,000
18						
19						
20 EXPENSES:						
21 Personnel Services:						
22 Director of Programs (0.3 FTE)	\$ 3,894	\$ 26,240	\$ 23,650	\$ 24,850	\$ 24,850	\$ 24,850
23 YP Manager (1.0 FTE)	\$ -	\$ 40,688	\$ 53,000	\$ 57,500	\$ 57,500	\$ 57,500
24 YP Coordinator (0.0 FTE)	\$ 49,805	\$ 21,568	\$ -	\$ -	\$ -	\$ -
25 Youth Programs Personnel Services (11.8 FTE)	\$ 343,380	\$ 339,075	\$ 552,237	\$ 577,500	\$ 577,500	\$ 577,500
26						
27 Personnel Services Total: (FTE 13.10)	\$ 397,079	\$ 427,571	\$ 628,887	\$ 659,850	\$ 659,850	\$ 659,850
28						
29 Materials & Services:						
30 YP Membership Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 YP Office Supplies	\$ 612	\$ 636	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
32 YP Training/Travel/Meetings	\$ 529	\$ 1,433	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
33 YP Electricity	\$ 1,929	\$ 2,314	\$ -	\$ -	\$ -	\$ -
34 YP Water/Sewer	\$ 1,118	\$ 1,190	\$ -	\$ -	\$ -	\$ -
35 YP Operating Expense	\$ 351	\$ 4,250	\$ 2,000	\$ 5,000	\$ 5,000	\$ 5,000
36 YP Repair/Maintenance	\$ 50	\$ 36	\$ -	\$ -	\$ -	\$ -
37 YP Program Supplies 2nd-8th	\$ 6,491	\$ 17,812	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000
38 YP Program Supplies Prek- 1st	\$ 4,059	\$ 6,342	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
39 YP Nutrition	\$ 11,453	\$ 16,459	\$ 15,000	\$ 23,000	\$ 23,000	\$ 23,000
40 YP Refunds	\$ 2,075	\$ 1,527	\$ 2,250	\$ 6,000	\$ 6,000	\$ 6,000
41 YP License/Permits	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
42 YP Contract Services	\$ 16,160	\$ 10,744	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
43 YP Infant Toddler Supplies	\$ -	\$ -	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000
44						
45 Materials & Services Total:	\$ 44,837	\$ 62,743	\$ 52,750	\$ 72,500	\$ 72,500	\$ 72,500
46						
47 CAPITAL OUTLAY:						
48 YP Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49						
50 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51						
52 Total Revenues:	\$ 299,604	\$ 298,640	\$ 433,000	\$ 445,000	\$ 445,000	\$ 445,000
53 Total Expenses:	\$ 441,916	\$ 490,314	\$ 681,637	\$ 732,350	\$ 732,350	\$ 732,350
54						
55 Difference:	\$ (142,312)	\$ (191,674)	\$ (248,637)	\$ (287,350)	\$ (287,350)	\$ (287,350)
56 Cost Recovery:	68%	61%	64%	61%	61%	61%

**FY 23-24
COMMUNITY CENTER**

	Actual 20-21	Actual 21-22	Budgeted 22-23	Proposed 23-24	Budget Committee	Board Adopted
1 REVENUES:						
2 CC Building Rental	\$ -	\$ 6,466	\$ 2,500	\$ 9,000	\$ 9,000	\$ 9,000
3 CC Grants/ Donations	\$ 450	\$ 1,804	\$ 1,500	\$ 500	\$ 500	\$ 500
4 CC Contract	\$ 66,088	\$ 70,941	\$ 66,000	\$ 70,000	\$ 70,000	\$ 70,000
5 CC Program/Staffing	\$ -	\$ 3,020	\$ 2,000	\$ 4,000	\$ 4,000	\$ 4,000
6 CC Vending	\$ -	\$ 115	\$ 75	\$ 300	\$ 300	\$ 300
7 CC Rental Deposit	\$ 250	\$ 6,575	\$ 4,500	\$ 10,000	\$ 10,000	\$ 10,000
9						
10 REVENUE TOTAL:	\$ 66,788	\$ 88,921	\$ 76,575	\$ 93,800	\$ 93,800	\$ 93,800
11						
12 EXPENSES:						
13 Personnel Services:						
14 Director of Programs (0.05 FTE)	\$ -	\$ 4,414	\$ 3,750	\$ 4,000	\$ 4,000	\$ 4,000
15 Director of Operations (0.1 FTE)	\$ -	\$ 10,118	\$ 7,000	\$ 7,800	\$ 7,800	\$ 7,800
16 Community Center Personnel Services (2.25 FTE)	\$ 81,522	\$ 114,557	\$ 126,042	\$ 124,100	\$ 124,100	\$ 124,100
17						
18 Personnel Services Total: (FTE 2.4)	\$ 81,522	\$ 129,089	\$ 136,792	\$ 135,900	\$ 135,900	\$ 135,900
19						
20 Materials & Services:						
21 CC Membership Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 CC Office Supplies	\$ 5,482	\$ 795	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
23 CC Training/Travel/Meetings	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
24 CC Contract Services	\$ -	\$ 973	\$ 500	\$ 6,500	\$ 14,000	\$ 14,000
25 CC Operating Supplies	\$ 367	\$ 111	\$ 500	\$ 2,000	\$ 2,000	\$ 2,000
26 CC MBPH	\$ 443	\$ 962	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
27 CC Program Supplies	\$ 2,358	\$ 3,565	\$ 1,500	\$ 6,000	\$ 6,000	\$ 6,000
28 CC Refunds	\$ 750	\$ 6,065	\$ 4,500	\$ 12,000	\$ 12,000	\$ 12,000
29						
30 Materials & Services Total:	\$ 9,400	\$ 12,471	\$ 9,000	\$ 30,000	\$ 37,500	\$ 37,500
31						
32 CAPITAL OUTLAY:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33						
34 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35						
36 Total Revenues:	\$ 66,788	\$ 88,921	\$ 76,575	\$ 93,800	\$ 93,800	\$ 93,800
37 Total Expenses:	\$ 90,922	\$ 141,560	\$ 145,792	\$ 165,900	\$ 173,400	\$ 173,400
38						
39 Difference:	\$ (24,134)	\$ (52,639)	\$ (69,217)	\$ (72,100)	\$ (79,600)	\$ (79,600)
40 Cost Recovery:	73%	63%	53%	57%	54%	54%

**FY 23-24
SPECIAL EVENTS**

	Actual 20-21	Actual 21-22	Budgeted 22-23	Proposed 23-24	Budget Committee	Board Adopted
1 REVENUES:						
2 SE Halloween Event	\$ 1,388	\$ 1,596	\$ 1,500	\$ 2,250	\$ 2,250	\$ 2,250
3 SE Holiday Event	\$ -	\$ -	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
4 SE Egg Hunt	\$ 1,000	\$ 500	\$ 1,500	\$ 2,250	\$ 2,250	\$ 2,250
5 SE Farmers Market	\$ 19,999	\$ 18,371	\$ 13,000	\$ 15,000	\$ 15,000	\$ 15,000
6 SE Family Dance	\$ -	\$ 2,731	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
8 SE Chalk Art	\$ 9,590	\$ 7,042	\$ 7,250	\$ 7,250	\$ 7,250	\$ 7,250
9 SE Foundation Events	\$ 624	\$ 862	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
12 SE Run 4 Change Event	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
13 SE Turkey Trot	\$ -	\$ -	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700
15						
16 REVENUE TOTAL:	\$ 32,601	\$ 31,102	\$ 37,950	\$ 41,950	\$ 41,950	\$ 41,950
17						
18 EXPENSES:						
19 Personnel Services:						
20 Director of Programs (0.15 FTE)	\$ 1,947	\$ 12,478	\$ 12,000	\$ 12,100	\$ 12,100	\$ 12,100
21 SE Manager (0.5 FTE)	\$ 33,053	\$ 35,613	\$ 26,000	\$ 27,250	\$ 27,250	\$ 27,250
22 SE Personnel Services (0.5 FTE)	\$ 29,466	\$ 45,899	\$ 50,950	\$ 42,650	\$ 42,650	\$ 42,650
23						
24 Personnel Services Total: (FTE 1.15)	\$ 64,466	\$ 93,990	\$ 88,950	\$ 82,000	\$ 82,000	\$ 82,000
25						
26 Materials & Services:						
27 SE Membership Dues	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
28 SE Office Supplies	\$ -	\$ -	\$ 250	\$ 300	\$ 300	\$ 300
29 SE Training/Travel/Meetings	\$ -	\$ 50	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
30 SE Halloween Event	\$ 1,261	\$ 983	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
31 SE Holiday Event	\$ 628	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
32 SE Egg Hunt	\$ 896	\$ 1,311	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
33 SE Family Dance	\$ 72	\$ 795	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
34 SE Mother Son Dance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35 SE Run 4 Change Event	\$ -	\$ 878	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
36 SE Farmers Market	\$ 2,489	\$ 6,106	\$ 5,000	\$ 11,000	\$ 11,000	\$ 11,000
37 SE Turkey Trot	\$ -	\$ -	\$ 1,200	\$ 3,200	\$ 3,200	\$ 3,200
38 SE 4th of July	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
39 SE Chalk Art & 100K	\$ 4,253	\$ 13,507	\$ 3,850	\$ 3,850	\$ 3,850	\$ 3,850
40 SE Refunds	\$ -	\$ 90	\$ 300	\$ 300	\$ 300	\$ 300
41 SE License/Permits	\$ 75	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
42 SE Foundation Events	\$ -	\$ 5,867	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
43						
44 Materials & Services Total:	\$ 9,674	\$ 29,587	\$ 21,100	\$ 30,650	\$ 30,650	\$ 30,650
45						
46 CAPITAL OUTLAY:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47						
48 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49						
50 Total Revenues:	\$ 32,601	\$ 31,102	\$ 37,950	\$ 41,950	\$ 41,950	\$ 41,950
51 Total Expenses:	\$ 74,140	\$ 123,577	\$ 110,050	\$ 112,650	\$ 112,650	\$ 112,650
52						
53 Difference:	\$ (41,539)	\$ (92,475)	\$ (72,100)	\$ (70,700)	\$ (70,700)	\$ (70,700)
54 Cost Recovery:	44%	25%	34%	37%	37%	37%

**FY 23-24
BROADWAY FIELD FUND**

	Actual 19-20	Actual 21-22	Budgeted 22-23	Proposed 23-24	Budget Committee	Board Adopted
1 REVENUES:						
2 BRF Net working capital	\$ 54,193	\$ 74,616	\$ 60,065	\$ 82,731	\$ 82,731	\$ 82,731
3 BRF Previously Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 BRF Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 BRF Transfer from General Fund	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
6 BRF Foundation Circle of Lights Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 BRF Rental Fees	\$ -	\$ 2,594	\$ 1,500	\$ 5,000	\$ 5,000	\$ 5,000
8 BRF Concession Sales	\$ -	\$ -	\$ 1,000	\$ 3,000	\$ 3,000	\$ 3,000
9 BRF Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 BRF Sponsorships/ Donations	\$ 30	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
11 BRF Partnership Revenues	\$ 30,300	\$ 11,029	\$ 13,900	\$ 22,000	\$ 22,000	\$ 22,000
12 BFR Rental Deposit	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
13						
14 Total Resources Except Taxes	\$ 84,523	\$ 89,239	\$ 109,465	\$ 144,731	\$ 144,731	\$ 144,731
15 Taxes Estimated to be received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16						
17 REVENUE TOTAL:	\$ 84,523	\$ 89,239	\$ 109,465	\$ 144,731	\$ 144,731	\$ 144,731
18						
19						
20 EXPENSES:						
21 Personnel Services:						
22 BRF Personnel Services (0.75 FTE)	\$ 5,060	\$ 2,531	\$ 19,330	\$ 33,950	\$ 33,950	\$ 33,950
23						
24 Personnel Services Total: (FTE 0.75)	\$ 5,060	\$ 2,531	\$ 19,330	\$ 33,950	\$ 33,950	\$ 33,950
25						
26 Materials & Services:						
27 BRF License/Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 BRF Contract Services	\$ -	\$ 1,360	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
29 BRF Vehicle Fuel Repairs	\$ -	\$ 80	\$ 1,000	\$ 750	\$ 750	\$ 750
30 BRF Electricity	\$ -	\$ -	\$ 1,650	\$ 15,000	\$ 15,000	\$ 15,000
31 BRF Water/ Sewer	\$ -	\$ -	\$ 850	\$ -	\$ -	\$ -
32 BRF Operating	\$ -	\$ 285	\$ 500	\$ 2,000	\$ 2,000	\$ 2,000
33 BRF Repair & Maintenance	\$ 4,847	\$ 6,278	\$ 18,000	\$ 5,000	\$ 5,000	\$ 5,000
34 BRF Vending	\$ -	\$ 144	\$ -	\$ -	\$ -	\$ -
35 BRF Training/Travel/Meetings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 BRF Refunds	\$ -	\$ 400	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
37						
38 Materials & Services Total:	\$ 4,847	\$ 8,547	\$ 25,500	\$ 25,750	\$ 25,750	\$ 25,750
39						
40 CAPITAL OUTLAY:	\$ -	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ 55,000
41						
42 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ 55,000
43						
44 Interfund Transfer:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45						
46 Total Interfund Transfers:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47						
48 DEBT SERVICE:						
49 BRF Backstop Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50 BRF Circle of Lights Loan - TLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51						
52 DEBT SERVICE TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53						
54 General Operating Contingency:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55						
56 Total Expenditures:	\$ 9,907	\$ 11,078	\$ 44,830	\$ 114,700	\$ 114,700	\$ 114,700
57						
58 Unappropriated Ending Fund Balance:	\$ 74,616	\$ 78,161	\$ 64,635	\$ 30,031	\$ 30,031	\$ 30,031
59						
60 Total Expenses incl. Unappropriated amt.	\$ 9,907	\$ 89,239	\$ 109,465	\$ 144,731	\$ 144,731	\$ 144,731
61						
62 Total Revenues:	\$ 84,523	\$ 89,239	\$ 109,465	\$ 144,731	\$ 144,731	\$ 144,731

**FY 23-24
SUNSET RECREATION CENTER FUND**

	Actual 20-21	Actual 21-22	Budgeted 22-23	Proposed 23-24	Budget Committee	Board Adopted
1 REVENUES:						
2 SRC Net working capital	\$ -	\$ 336,757	\$ 255,133	\$ -	\$ -	\$ -
3 SRC Loan Receivable	\$ 342,570	\$ -	\$ -	\$ -	\$ -	\$ -
4 SRC Building Rental	\$ 2,723	\$ 78,777	\$ 92,000	\$ 20,000	\$ 20,000	\$ 20,000
5 SRC Rental Deposit	\$ -	\$ 532	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
6 SRC Grants/ Donations	\$ 2,000	\$ 6,830	\$ 15,000	\$ 150,000	\$ 150,000	\$ 150,000
7 SRC Contract Programs	\$ -	\$ 310	\$ -	\$ -	\$ -	\$ -
8 SRC Program/Staffing	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
9 SRC Vending	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
10 SRC Transfer from General Fund	\$ 150,000	\$ -	\$ 333,330	\$ -	\$ -	\$ -
11 SRC Sponsorships	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
12 SRC Proceeds from Real Estate Transaction	\$ -	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ 700,000
13						
14 REVENUE TOTAL:	\$ 497,293	\$ 423,206	\$ 715,463	\$ 895,000	\$ 895,000	\$ 895,000
15						
16 EXPENSES:						
17 Personnel Services:						
18 SRC Personnel Services (4.2 FTE)	\$ -	\$ -	\$ 175,244	\$ 34,200	\$ 34,200	\$ 34,200
19						
20 Personnel Services Total: (FTE 4.2)	\$ -	\$ -	\$ 175,244	\$ 34,200	\$ 34,200	\$ 34,200
21						
22 Materials & Services:						
23 SRC Membership Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 SRC Office Supplies	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
25 SRC Contract Services	\$ 36,730	\$ 84,219	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
26 SRC Insurance	\$ 19,493	\$ 21,247	\$ 23,500	\$ 23,500	\$ 23,500	\$ 23,500
27 SRC Repair & Maintenance	\$ 39,631	\$ 44,641	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000
28 SRC Refunds	\$ -	\$ 200	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
29 SRC Machine Repair/Software/Hardware	\$ 165	\$ 2,302	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
30 SRC License/Permits	\$ -	\$ 94	\$ 500	\$ 500	\$ 500	\$ 500
31 SRC Other	\$ 6,051	\$ 5	\$ -	\$ -	\$ -	\$ -
32 SRC Natural Gas	\$ 26,209	\$ 48,161	\$ 42,000	\$ 35,000	\$ 35,000	\$ 35,000
33 SRC Electric	\$ 11,140	\$ 33,907	\$ 47,500	\$ 38,000	\$ 38,000	\$ 38,000
34 SRC Trash/Recycling	\$ -	\$ -	\$ 8,750	\$ 8,000	\$ 8,000	\$ 8,000
35 SRC Water/Sewage	\$ 1,160	\$ 5,437	\$ 7,200	\$ 7,600	\$ 7,600	\$ 7,600
36 SRC Operating Expense	\$ 638	\$ 20,665	\$ 2,000	\$ 15,000	\$ 15,000	\$ 15,000
37 SRC Vending	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
38						
39 Materials & Services Total:	\$ 141,217	\$ 260,878	\$ 279,950	\$ 281,100	\$ 281,100	\$ 281,100
40						
41 CAPITAL OUTLAY:	\$ 19,319	\$ 43,217	\$ 75,000	\$ 238,431	\$ 238,431	\$ 238,431
42						
43 CAPITAL OUTLAY TOTAL:	\$ 19,319	\$ 43,217	\$ 75,000	\$ 238,431	\$ 238,431	\$ 238,431
44						
45 INTERFUND TRANSFER:						
46 Transfer to Capital Improvement Fund	\$ -	\$ -	\$ -	\$ 156,000	\$ 156,000	\$ 156,000
47						
48 INTERFUND TRANSFER TOTAL:	\$ -	\$ -	\$ -	\$ 156,000	\$ 156,000	\$ 156,000
49						
50 DEBT SERVICE:						
51 1120 Loan Payable	\$ -	\$ 42,543	\$ 175,269	\$ 175,269	\$ 175,269	\$ 175,269
52						
53 DEBT SERVICE TOTAL:	\$ -	\$ 42,543	\$ 175,269	\$ 175,269	\$ 175,269	\$ 175,269
54						
55 General Operating Contingency:	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
56						
57 Total Revenues:	\$ 497,293	\$ 423,206	\$ 715,463	\$ 895,000	\$ 895,000	\$ 895,000
58 Total Expenditures:	\$ 160,536	\$ 346,638	\$ 715,463	\$ 895,000	\$ 895,000	\$ 895,000
59						
60 Unappropriated Ending Fund Balance:	\$ 336,757	\$ 76,568	\$ -	\$ -	\$ -	\$ -
61						
62 Total Expenses incl. Unappropriated amt.	\$ 497,293	\$ 423,206	\$ 715,463	\$ 895,000	\$ 895,000	\$ 895,000
63 Cost Recovery:	310%	122%	100%	100%	100%	100%

FY 23-24
CAPITAL IMPROVEMENT FUND

	Actual 20-21	Actual 21-22	Budgeted 22-23	Proposed 23-24	Budget Committee	Board Adopted
1 REVENUES:						
2 CF Net working capital	\$ 84,000.00	\$ 69,000.00	\$ 109,000	\$ 94,000	\$ 94,000	\$ 94,000
3 CF Previously Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 CF Interfund Transfer	\$ -	\$ -	\$ 25,000	\$ 156,000	\$ 156,000	\$ 156,000
5 CF Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 CF Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 CF Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8						
9 Total Resources Except Taxes	\$ 84,000	\$ 69,000	\$ 134,000	\$ 250,000	\$ 250,000	\$ 250,000
10 Taxes Estimated to be received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11						
12 REVENUE TOTAL:	\$ 84,000	\$ 69,000	\$ 134,000	\$ 250,000	\$ 250,000	\$ 250,000
13						
14						
15 EXPENSES:						
16 Personnel Services:						
17 CF Personnel Services (0.0 FTE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18						
19 Personnel Services Total: (FTE 0.0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20						
21 Board Discretionary Expense:						
22 CF Board Discretionary Expense	\$ -	\$ -	\$ 134,000	\$ 250,000	\$ -	\$ -
23						
24 Board Discretionary Expense Total:	\$ -	\$ -	\$ 134,000	\$ 250,000	\$ -	\$ -
25						
26 CAPITAL OUTLAY:						
27 CF Project Expenses	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
28						
29 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000.00
30						
31 Interfund Transfer:						
32						
33						
34 Total Interfund Transfers:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35						
36						
37 DEBT SERVICE:						
38						
39						
40 DEBT SERVICE TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41						
42 General Operating Contingency:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43						
44 Total Expenditures:	\$ -	\$ -	\$ 134,000	\$ 250,000	\$ 250,000	\$ 250,000
45						
46 Unappropriated Ending Fund Balance:	\$ 84,000	\$ 69,000	\$ -	\$ -	\$ -	\$ -
47						
48 Total Expenses incl. Unappropriated amt.	\$ 84,000	\$ 69,000	\$ 134,000	\$ 250,000	\$ 250,000	\$ 250,000
49						
50 Total Revenues:	\$ 84,000	\$ 69,000	\$ 134,000	\$ 250,000	\$ 250,000	\$ 250,000

SECTION 5

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

TABLE 4a--DETAIL OF TAXING DISTRICT LEVIES
Tax Year 2022-2023

County: CLATSOP

1. Taxing District Code	40001030
2. Taxing District Name	Sunset Empire Park & Recreation Center
3. Counties in which District lies	

4. Levy Approved Before/After 10/06/2001	"GAP" BONDS or UR SPECIAL LEVY BONDS				TOTAL
	PERMANENT	LOCAL OPTION	LEVY	BONDS	
	Inside M5	Inside M5	Inside M5	Outside M5	
Ad Valorem Tax Levies					
5. Permanent Levy (if dollar amount)	0.00				0.00
6. Local Option Levy (if dollar amount)*		0.00			0.00
7. "GAP" Bond Levy			0.00		0.00
8. Urban Renewal Special Levy			0.00		0.00
9. Bond Levy*				0.00	0.00
10. TOTAL DOLLAR LEVY (add lines 5 thru 9)	0.00	0.00	0.00	0.00	0.00

Adjustments					
11. Amount Raised in Other Counties	0.00	0.00	0.00	0.00	0.00
12. NET DOLLAR LEVY FOR TAX RATE (line 10 minus 11)	0.00	0.00	0.00	0.00	0.00

Taxable Property Value		
13. Total Assessed Value		2,159,925,754.00
14. Add: Non-Profit Housing Value		0.00
15. Add: Fish and Wildlife Value		100,144.00
16. Subtract: Urban Renewal Excess (amt. used only)**		50,955,657.00
17. VALUE TO COMPUTE THE TAX RATE		2,109,070,241.00

Tax Computations					
18. Tax Rate (for dollar levies, line 12 divided by line 17)***	0.9280	0.0000	0.0000	0.0000	0.9280
19. Amount Tax Rate Will Raise (line 17 times line 18)	1,957,217.18	0.00	0.00	0.00	1,957,217.18
20. Truncation Loss (for dollar levies only) (line 19 - line 12)	0.00	0.00	0.00	0.00	0.00
21. Total Timber Offset Amount (County district only)	0.00				0.00
22. Timber Tax Rate (line 21 divided by line 17)	0.0000				0.00
23. Billing Rate (line 18 minus line 22)	0.9280	0.0000	0.0000	0.0000	0.9280
24. Total Extended for District (line 23 times line 17)	1,957,217.18	0.00	0.00	0.00	1,957,217.18
24a. Gain from UR Division of Tax Rate Truncation	99.21	0.00		0.00	99.21
24b. Gain (Loss) from Division of Tax from another county	0.00	0.00		0.00	0.00
24c. Net Tax for Extension (24+24a+24b)	1,957,316.39	0.00	0.00	0.00	1,957,316.39
25. Actual Tax Extended for district	1,957,316.01	0.00	0.00	0.00	1,957,316.01
26. District's Gain or Loss from Individual Extension (25-24c)	(0.38)	0.00	0.00	0.00	(0.38)
27. District's Comp. Loss(Enter as a negative number)****	(193.66)	0.00	0.00		(193.66)
28. DISTRICT TAXES IMPOSED (lines 24c + 26 + 27)	1,957,122.35	0.00	0.00	0.00	1,957,122.35

Additional Taxes/Penalties		
29. Farmland (ORS 3088A.703)	0.00	0.00
30. Forestland (ORS 308A.703)	81.11	81.11
31. Western Oregon Small Tract Option (ORS 380A.703)	9.09	9.09
32. Open Space (ORS 308.770)	0.00	0.00
33. Single Family Residence (ORS 308.685)	0.00	0.00
34. Historic Property (ORS 358.525)	0.00	0.00
35. Other _____	0.00	0.00
36. Late Filing Fee County Only (ORS 308.302)	0.00	0.00
37. Roll Correction (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208	17.46	17.46
38. TOTAL ADDITIONAL Taxes/Penalties (line 29 thru 37)	107.66	107.66

39. TOTAL TO BE RECEIVED (line 28 plus line 38)	1,957,122.35	0.00	0.00	107.66	1,957,230.01
40. Percentage Schedule (ORS 311.390) [Optional See Instructions]					0.01893174

* If district has multiple Local Option Levies or Bond levies, please show each levy on a separate 4a page.
 ** For urban renewal special levies, enter zero on this line; excess value is **not** subtracted.
 *** Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the rate used.
 **** Enter only the district or UR special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See Instructions.

FY 2023-2024 Personnel Services Breakdown

	FTE's	Wages	PR Taxes	Benefits	Longevity Pay	Total
ADMINISTRATION						
Exempt Staff	3.80	\$ 289,000	\$ 26,010	\$ 71,000	\$ 4,000	\$ 390,010
Non-exempt Staff	1.50	\$ 89,500	\$ 7,990	\$ -	\$ -	\$ 97,490
Sub-total	5.30	\$ 378,500	\$ 34,000	\$ 71,000	\$ 4,000	\$ 487,500
MAINTENANCE						
Exempt Staff	1.00	\$ 83,250	\$ 7,493	\$ 20,750	\$ -	\$ 111,493
Non-exempt Staff	2.35	\$ 112,750	\$ 12,507	\$ 20,750	\$ -	\$ 146,007
Sub-total	3.35	\$ 196,000	\$ 20,000	\$ 41,500	\$ -	\$ 257,500
AQUATICS						
Exempt Staff	1.40	\$ 83,300	\$ 7,497	\$ 34,400	\$ -	\$ 125,197
Non-exempt Staff	12.67	\$ 401,075	\$ 41,003	\$ -	\$ 2,000	\$ 444,078
Sub-total	14.07	\$ 484,375	\$ 48,500	\$ 34,400	\$ 2,000	\$ 569,275
RECREATION						
Exempt Staff	0.70	\$ 44,005	\$ 3,970	\$ 14,000	\$ -	\$ 61,975
Non-exempt Staff	0.75	\$ 39,500	\$ 4,030	\$ -	\$ -	\$ 43,530
Sub-total	1.45	\$ 83,505	\$ 8,000	\$ 14,000	\$ -	\$ 105,505
YOUTH PROGRAMS						
Exempt Staff	1.30	\$ 80,500	\$ 7,250	\$ 31,500	\$ -	\$ 119,250
Non-exempt Staff	11.80	\$ 494,000	\$ 44,750	\$ -	\$ -	\$ 538,750
Sub-total	13.10	\$ 574,500	\$ 52,000	\$ 31,500	\$ -	\$ 658,000
COMMUNITY CENTER						
Exempt Staff	0.15	\$ 11,800	\$ 1,075	\$ 4,600	\$ -	\$ 17,475
Non-exempt Staff	2.25	\$ 107,500	\$ 10,925	\$ -	\$ -	\$ 118,425
Sub-total	2.40	\$ 119,300	\$ 12,000	\$ 4,600	\$ -	\$ 135,900
SPECIAL EVENTS						
Exempt Staff	0.65	\$ 39,250	\$ 3,550	\$ 17,200	\$ -	\$ 60,000
Non-exempt Staff	0.50	\$ 19,950	\$ 1,950	\$ -	\$ -	\$ 21,900
Sub-total	1.15	\$ 59,200	\$ 5,500	\$ 17,200	\$ -	\$ 81,900
BROADWAY FIELD FUND						
Exempt Staff	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
Non-exempt Staff	0.75	\$ 30,000	\$ 2,750	\$ 1,200	\$ -	\$ 33,950
Sub-total	0.75	\$ 30,000	\$ 2,750	\$ 1,200	\$ -	\$ 33,950
SRC FUND						
Exempt Staff	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
Non-exempt Staff	4.20	\$ 30,000	\$ 3,000	\$ 1,200	\$ -	\$ 34,200
Sub-total	4.20	\$ 30,000	\$ 3,000	\$ 1,200	\$ -	\$ 34,200
TOTAL	45.77	\$ 1,955,380	\$ 185,750	\$ 216,600	\$ 6,000	\$ 2,363,730

