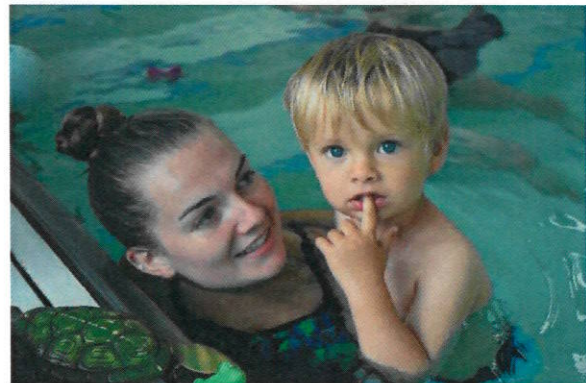




SUNSET EMPIRE

PARK + RECREATION DISTRICT



Budget Fiscal Year 2020 to 2021



Budget Committee Meeting
Tuesday, April 21, 2020
6:00 PM

This meeting will be held electronically. For call in/video in information please see the bottom of this document or click here: <https://bit.ly/2wEmzVk>

1. Call to order
2. Welcome and Introductions
3. Election of Chairperson, Vice Chair & Secretary
4. Receive Budget Message
5. Review Departmental Budgets
6. Public Comment
7. Next Meeting: May 19th @ 6:00 PM
8. 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.



SUNSET EMPIRE

PARK + RECREATION DISTRICT

Join Zoom Meeting

<https://zoom.us/j/98132342651?pwd=L2ZsRC94UkdQcGtGOHVrZ1BTVFhxZz09>

Meeting ID: 981 3234 2651

Password: 778692

One tap mobile

+16699006833,,98132342651#,,#,778692# US (San Jose)

+13462487799,,98132342651#,,#,778692# US (Houston)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 346 248 7799 US (Houston)

+1 301 715 8592 US

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

+1 253 215 8782 US

Meeting ID: 981 3234 2651

Password: 778692

Find your local number: <https://zoom.us/u/adNQfPU0Y3>



Proposed Budget Fiscal Year 2020-2021

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

April 21, 2020

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VISION STATEMENT

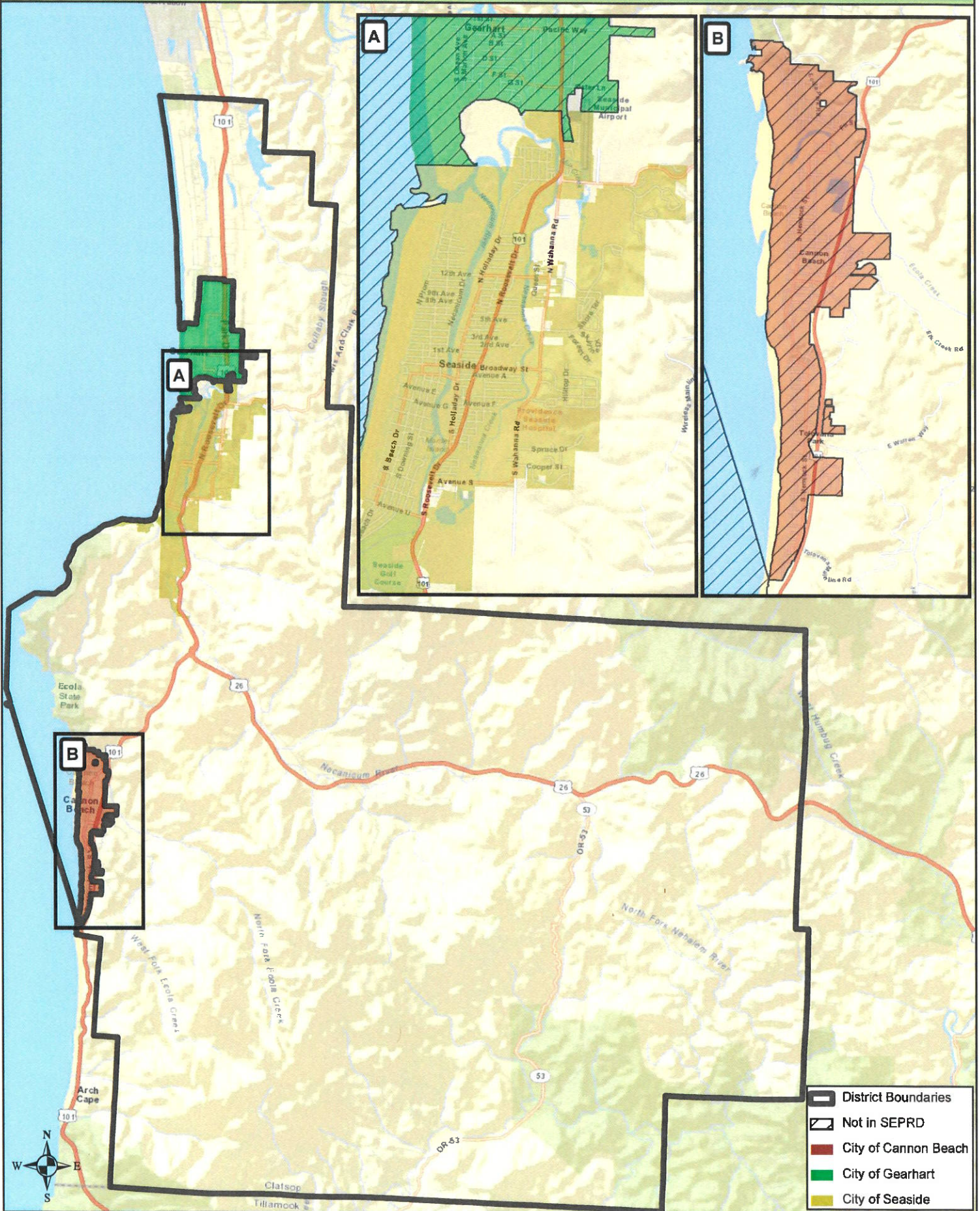
We lead our community toward a healthy, active lifestyle and foster a sense of community through inclusive, sustainable, educational and recreational programs.

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

Clatsop County GIS
 800 Exchange St. Ste 300
 Astoria, OR 97103
 503-325-8662
 4/10/2013

1 0.5 0 1 Mile

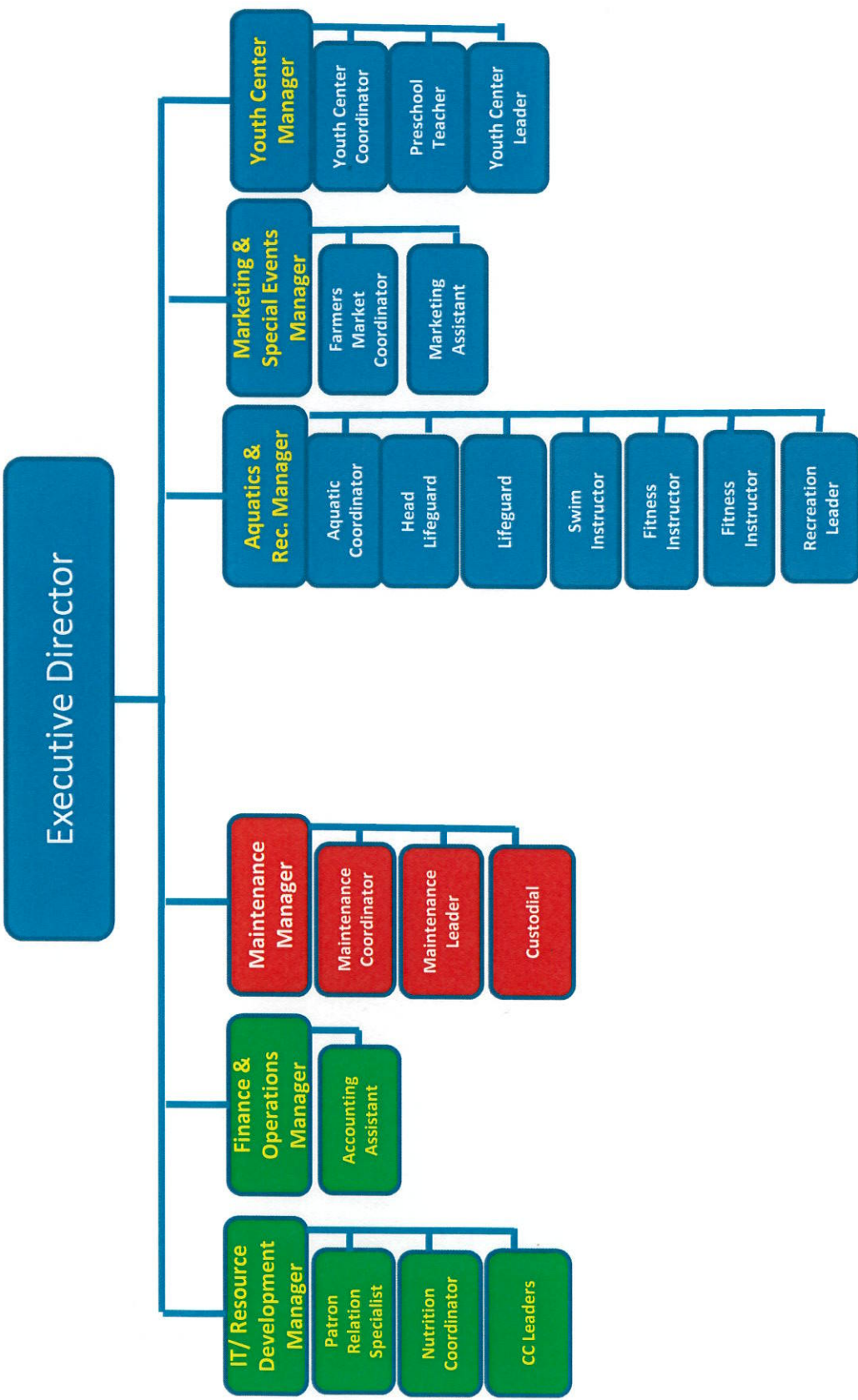


This map was produced using Clatsop County GIS data. The data is maintained by Clatsop County to support its governmental activities. Clatsop County is not responsible for any map errors, possible misuse, or misinterpretation.

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!





Sunset Empire Park & Recreation Budget Committee Members 2020-2021

Sunset Empire Park & Recreation District Board of Directors

Director, Position 1

Susan Coddington
2152 Cedar Street
Seaside, OR 97138
(503) 738-8787
Email: suc1981@charter.net, scoddington@sunsetempire.com

START DATE: 4/21/2020
TERM EXP: 06/30/2021

Director, Position 2

Jeremy Mills
815 S Holladay Drive
Seaside, OR 97138
(503) 738-6100
Email: jeremy.mills.d3zk@statefarm.com ; jmills@sunsetempire.com

START DATE: 7/1/2017
TERM EXP: 06/30/2021

Director, Position 3

Michael Hinton

1015 S. Irvine Pl.
Seaside, OR 97138
(503) 440-1281
Email: michaelhinton@centurylink.net ; mhinton@sunsetempire.com

START DATE: 7/1/2017
TERM EXP: 06/30/2021

Director, Position 4

John Chapman
1632 Cooper St
Seaside, OR 97138
(503) 440-6808
Email: radioclatsop@gmail.com ; jchapman@sunsetempire.com

START DATE: 7/1/2019
TERM EXP: 06/30/2023

Director, Position 5

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

START DATE: 12/17/2019
TERM EXP: 06/30/2021



Sunset Empire Park & Recreation Budget Committee Members

Amber Clyde
1615 Franklin St.
Seaside, Oregon 97138

TERM EXP: 2021-2022

Celeste Bodner
145 N. Wahanna Rd.
Seaside, Oregon 97138

TERM EXP: 2021-2022

Patrick Duhachek
89736 Seales Rd
Warrenton, Oregon 97146

TERM EXP: 2021-2022

Ronald Bline
2190 Skyline Drive
Seaside, Oregon 97138

TERM EXP: 2020-2021

Cristine Shade
855 Ave. M Apt. #5
Seaside, Oregon 97138

TERM EXP: 2020-2021

Budget Timeline

Fiscal Year 2020 to 2021

Prepare proposed Budget	Budget Officer	Feb. – April
Budget Committee appointed and notified	Board	April 21
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 13
Budget Committee meets	Committee	April 21
Additional Committee meetings for review	Committee	April-May
Approve proposed Budget	Committee	May 19
Publish hearing notice	Budget Officer	June 1
Hold Budget hearing	Board	June 16
Enact Resolutions to: *Adopt Budget *Make appropriations	Board	June 16
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".



SUNSET EMPIRE **PARK + RECREATION DISTRICT**

Prepared by: Skyler Archibald, Executive Director & Budget Officer
Marcus Runkle, Finance & Operations 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.

2019 marked the 50th year that the SEPRD has served South Clatsop County and we feel privileged to work and serve our community. As we prepare to embark on the next fiscal year (2020-2021) we want to let you know that we appreciate your service on the Budget Committee.





This budget process has been incredibly unique. Budget preparations began in earnest in January 2020 and were nearly completed by the end of February. Just a couple of weeks after that however, our little part of the world was shook with the COVID-19 pandemic. The effects of that pandemic are still being revealed both for our operations, our budget and for our community and world at large.

The budget represents our best efforts to fiscally prepare and account for the upcoming year. It is anticipated, and even expected, that District operations will be altered by the ongoing pandemic. However, it is not known how our operations and resources will be changed. We would like to thank you for your service on our Budget Committee. As we embark on this unprecedented journey to our 2020-2021 fiscal year, we appreciate your time and thoughtful guidance in helping us move forward.





*This budget message contains two sections. **First**, will be a review and assessment of current SEPRD Operations, Facilities and Programs. Included in that section will be highlights from a busy and successful 2019-2020 fiscal year.*

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

REVIEW & ASSESSMENT OF CURRENT DISTRICT OPERATIONS, FACILITIES & PROGRAMS

Personnel:

Over the past year, the District has continued our goal of providing high quality recreation programs and facilities and I believe that we have been successful in that goal. Our success is due in large part to the wonderful staff that work with the District and love serving our community. As has been the case in previous years, the District experienced wonderful continuity this year.

We do have one full time position that is currently vacant but have strong candidates to fill the position of Marketing and Special Events Manager and were it not for the Coronavirus, we would have likely concluded that search with a successful candidate. This is the first full year that we have had the opportunity to work with SEPRD Finance Manager Marcus Runkle and, as such, Marcus' first opportunity to initiate and complete the budget process.



The District Board graciously volunteers their time to serve the Community. This year has been one of growth and change for the Board. In June the Board had seven candidates vying for two vacant positions. The Board initially consisted of returners Veronica Russell, Michael Hinton and Jeremy Mills and was joined by newly elected John Chapman and Lindsey Morrison.

Veronica resigned in July and was replaced by Rodney Roberts. In September, Lindsey resigned and was replaced by Katharine Parker. In March, Rodney resigned, and his position was filled by Su Coddington. The current composition of the board therefore is: Jeremy Mills (Board President), Michael Hinton (Board Secretary), John Chapman, Katharine Parker and Su Coddington.



In addition to the explained changes above there have been several other noteworthy developments. The District hired two Clatsop Works Interns for the summer of 2019 in Leif DeWinter and Jade Jaconetti and one for the summer of 2020 in Ana Santilli.

As we fill the Marketing & Special Events vacancy, Darren Gooch, who has served the District capably for nearly 20 years, will transition his marketing duties to that individual. Darren will then focus on the IT needs of the District as well as Development, in addition to continuing to manage the Bob Chisholm Community Center. The District transferred responsibility of its recreation programs to Aquatics Manager, Justin Smith and gave him a new title, Aquatics and Recreation Manager.

Overall, the District happily employs approximately 70 employees, all of which are essential to our operations.

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

- Vacant Position: Marketing & Special Events Manager
- Darren Gooch: IT & Development Manager & BCCC Manager
- Justin Smith: Aquatics & Recreation Manager
- Levi Conner: Maintenance Manager
- Marcus Koczenasz-Runkle: Finance & Operations Manager
- Shelly Owen: Youth Programs Manager
- Skyler Archibald: Executive Director

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

- Mike Kadi, Aquatics Coordinator and Seaside Swim Team Coach
- Lindsey Wolfe: Aquatic Supervisor and Swim Lesson Coordinator
- Patron Relations Staff: Aerin Adrian, Lynnet Anderson, Evelyn Madison, Holly Maine, Zoe Manhire, Jennifer Soprano, Rebecca Sprengler & Angi Wildt
- Youth Programs Staff: Hannah Aulston, Amanda Browning, Sandra Harrington, Lora Henry, Vanessa Hughes, Jodee Jayne, Sara Leavitt, Elizabeth MacDonald, Evelyn Madison, Zoe Manhire, Jennifer McCollister, Kimberly Mella, Ricia Parcher, Sabrina Resa, Michaela Richards, Camdon



Ritterby, Kelly Smith, Victoria Soprano,
Taylor Strozzi, Marcos Villegas and
Desirae Williams

- o Chris Duffy, Nutrition Coordinator
- o Kip Keller & Clyde Glick, Landscape and Maintenance
- o Head Lifeguards: Amanda Browning, Isaiah Collins, Tawnie Lewis, Nolan Matthews, Chris McCollister, Meghan McKeown, Adam Morse, Ashley Wolfe



2019-2020 Highlights

We would be mistaken if we didn't begin this section with a mention of some of the activities that highlighted our year.

We begin this recap with an event that technically happened during last fiscal year but occurred late and was not included in the previous year's document. The District celebrated their 50th Birthday in 2019 and capped off a year of fun, history and events with a Community Birthday Party on June 22. We welcomed nearly 500 community members for a fun day of games, swimming food and treats.

Throughout the year the District continued serving our community as well as looking towards the future. That includes taking a hard look at any expansion opportunities to provide more recreation space for residents and guests. Additionally, the District worked with the Board to ensure the assets that SEPRD is responsible for including Broadway Field.

Other highlights include:

Aquatics: As always, the Sunset Pool is the heart and soul of the District and remains the focal point of our programming. We served nearly 9,000 swimmers in our Open Swim offerings alone but also featured 7,686 aquatic fitness class participants and an average of 80 swim lesson participants each month. One new program that was created this year has been





strongly received and that program is Boga Yoga, which features floating yoga mats for a Pilates/yoga like class atop the waters of the Sunset Pool.

The Aquatic Department continues to provide the training and instruction that so many in our community need. That includes the Seaside High School Swim Team, the M.E.R.T.S. program, Tongue Point Water Safety Program and the learn-to-swim programs at Gearhart Elementary, The Heights Elementary, Broadway Middle School, Warrenton Grade School, Jewell School and the new addition of Fire Mountain School, totaling some 750 children!

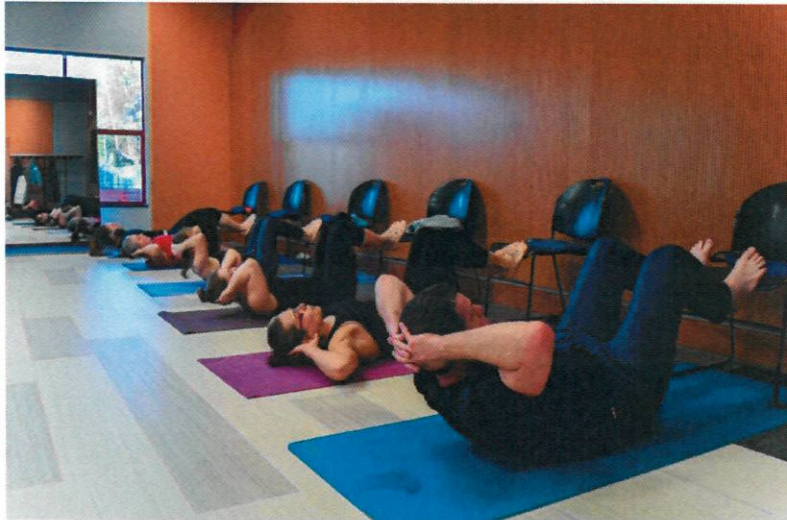
The Aquatics Department is also responsible for providing a top-notch customer service experience, cleaning the facility, maintaining optimal mechanical performance, compliance with federal/state health codes for pools and the overall delivery of a quality aquatics program to improve the wellness opportunities for patrons and guests.

SEPRD Youth Programs: The District continues to offer a wide catalog of Youth Programs. Our investment in preschool has paid off over the last three years as our enrollment continues to grow. This year (Fall, 2019), we expanded our preschool from two to three classrooms and are now serving nearly 50 families with the only quality-rated preschool in South Clatsop County. We average over 40 participants in our after-school program and featured other successful programs including Summer Camp, Day off Camps and Kids Night Out.





Fitness and Recreation Programs: The District fitness offerings continue to expand. Improvements and growth in 2019-2020 include the purchase of an additional Elliptical machine, bringing the Fitness Center inventory to five pieces of cardio equipment. We had the privilege of adding a new fitness class this year, Pilates, and have two staff with their personal trainer certification. We are happy to offer that service to our residents to help them meet their fitness goals.



Our fitness class participants totaled over 10,210 for the previous calendar year and we hope to continue to grow those programs.

Bob Chisholm Community Center Programs: While it has been just a year since the BCCC main hall was refreshed, it's been quite a busy year. The BCCC hosts



a number of community programs and events, including the daily Mealsite program which served nearly 18,000 meals, a 40% increase. The BCCC offers space for many community programs, District classes and other meetings to occur and features over 100 unique visits each day (on average).

Special Events: As a District, we have invested in our Special Events and offered nearly an event each month. We continue to seek partnerships with community agencies and we're able to offer more because of that partnership and generosity. Our 2nd Break the Chain run in August was well attended and our Turkey Trot featured more than 300 participants. The SEPRD sponsored Seaside Farmers Market has become one of the hallmarks not just of our District, but of our community. While we were not able to offer the annual Community Egg



Hunt, we did provide those eggs (7,000) to families in our community, so they could continue their tradition of an egg hunt but do so in a safe manner at their home.

The Market is now in its 6th year and third location but that location and the experiences learned along the way have transformed the market. Last year we had our strongest commitment from the vendors and were able to feature a great balance of local food and produce and products from artisans and crafters. Attendance has continued to surge onward, driven by the great products and affordable prices but also by the weekly music performances and terrific food from local vendors and restaurants. Weekly, we have a local non-profit attend the market which has been very popular for the community.



Other Highlights of 2019-2020:

- **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. The District will be looking to fill a potential gap in the scholarship funding, due to the likely cancellation of Sip & Savor, which was rebranded from the previous event, A Sweet Affaire.
- **Community Partners & Grants:** The District was also fortunate to receive grants and support from a number of community partners. Those funds have allowed the District to purchase new chair lifts for the Learner Pool, receive extra funds for the District Scholarship program and fund a lighting project on the basketball court.



- **Sunset Pool Improvements:** In the Fall of 2019, the District continued our investment into maintaining the Sunset Pool. In 2017 we replastered the Main Pool and in 2019. That same scope of work was completed in 2019 with a replaster of the Learner Pool and Spa. As a component of that project, we improved the drainage of both bodies of water and installed underwater LED lights to provide a safer experience.



- **Seaside Community Gardens:** The District was approached by a local non-profit and asked to assist with maintaining the two local gardens. While the COVID-19 pandemic is slowing down many traditional recreation opportunities, gardening is a great way to spend time outdoors and connect with nature. The District's investment will be minimal and mainly related to staff ensuring that gardeners are able to rent plots and have a positive experience.
- **Broadway Field:** The District continues to ensure that Broadway Field is maintained at a high level. Due to the current pandemic, field use is



down. Prior to its current status, the District removed the unsafe and deteriorated overfield netting and made turf repairs, in addition to regular maintenance duties.

- **Community Survey:** In August, the District initiated their first community survey in a number of years to gauge feedback from residents and improve our services. We received nearly 500 responses and some very helpful feedback.
- **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. This year the Board addressed the following issues: New officers, Board Meeting schedule, Community Surveys, Board Training Policy, Pool Temperatures, Fitness Instructor Certification, Expansion, Broadway Field Cleats Policy, SEPRD Harassment Policy, an updated Patron Conduct Policy, and Broadway Field I.G.A. They also filled three vacancies on the Board and two vacancies on the Budget Committee.

Other highlights of the year include:

- One Director attended the ORPA Conference in Fall, 2019
- Attended SDAO Trainings in Portland and the SDAO Conference in Seaside
- Reviewed the performance of the Executive Director
- Made critical decisions about the future of the District
- Supported District Staff and made program, policy and staffing recommendations



FISCAL YEAR 2020-2021 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 amount of challenges that the District has experienced, there has been substantial growth and learning that had to take place to keep our facilities and programs operating at a high level.

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

The district continues to utilize the accrual form of accounting, which is considered best practice. The District has a total assessed valuation of **\$1,907,959,852** for FY 20-21.

The permanent tax rate is .92/1,000 of assessed value. This generates **\$1,755,323**, 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 93% and that provides for **\$1,632,450** in revenue from property taxes for investment across the six different departments and four funds to create opportunities for P.L.A.Y. for our entire community.

In addition to property taxes, the District is projecting receipt of **\$1,239,768** 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 six 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 Aquatic Department operates and maintains a safe, clean, and efficient aquatic facility featuring three separate bodies of water for community use.

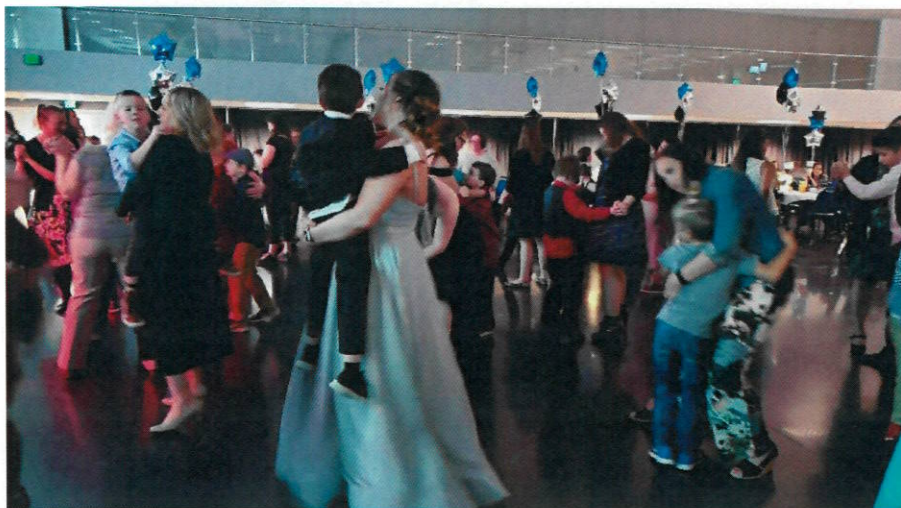
On behalf of the City of Seaside, the Community Center Department operates the 5,200-sq. ft. Bob Chisholm Community Center, to enhance the quality of life of older adults through social and leisure enrichment opportunities.

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

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





Budget Overview:

As was mentioned previously in this document, this budget process has been highly unusual. It is extremely difficult and perhaps near impossible to predict what the 2020-2021 budget implications will be as a result of the COVID-19 pandemic.

Prior to the pandemic, District staff felt confident in the budget and the preparation that had occurred. We are fortunate to be in solid financial footing but there is great need for us to improve and invest in several key areas over the next fiscal year.

In January of 2020, the District made the last of the Flex Lease payments to a private financing institution. Roughly 20 years ago, the District invested in the Learner Pool and Spa improvement project and since that point, have been making payments to finance that growth. All totaled, the District payed off more than \$1million for that project.

The District expects to carryforward a healthy net working capital of \$600,000. This is slightly lower than last year but at or in line with previous years when large capital improvement projects were not expected to be undertaken. It should be stated that the net working capital line has been significantly affected by two extended closures, one expected (Shutdown, which lasted for five weeks) and the pandemic, which has halted SEPRD operations for roughly five weeks at the time of this meeting. Those prolonged shutdowns reduce our ability to generate revenue, unfortunately.

Overall the District projects a similar budget forecast as 2019-20. The District expects the overall expenses to be less than previous budgets with decreases in the following budgets: Administration, Aquatics, Community Center, Recreation and Youth Center. This is one indicator of the staff's careful budgeting and fiscal responsibility.

We are predicting a decrease in our ability to generate revenue, particularly for the first and second quarters of the fiscal year (July-December). There is still much uncertainty about what activities and facilities will be able to be brought back to our community. Because of that expectations you'll see slightly less expected revenue generated than you would have had the world not been blistered by the Coronavirus.



Property value continues to increase in our County and that, coupled with more residences, results in a modest increase (11%) in property taxes that the District will receive.

In terms of expenses, you'll see very similar expectations than previous budgets with several exceptions, to be highlighted later in this portion of the document.

The District is happy to finally be able to invest in the Building Replacement Fund. Over the years, we have set aside modest amounts to prepare for the possibility of expansion at a future date. This year, we are earmarking \$150,000 for that 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.





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.

Due to the COVID-19 pandemic and the effects on our budget the District will be implementing the following measures, to help preserve our resources. First, the consideration of all wage increases will be stopped. For the duration of the 2020-2021 Fiscal Year, District Employees will not be eligible for either a merit increase or a cost-of-living increase. Additionally, the District will suspend all out-of-state travel for employees and take other steps to conserve our resources during this time.

You may notice that almost universally the expenses for payroll increase due to many factors, but primarily the rising cost of labor in our area. In positive news the District operates more efficiently each year and with the expertise provided by our maintenance department as well as our energy-saving modifications, we expect our expenses in electricity, water costs and natural gas to remain steady or diminished.

Administration Department:

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

There are several significant changes held within the Administration budget this year. In 2020, the District lost one of our long-tenured employees in Community and Recreation Programs Manager, Grace Lee. With Grace's departure, the District made the decision to reformat the position to a Manager of Marketing and Special Events. That hiring process is ongoing, but we expect to fill the vacancy soon. The Administration Budget includes one-half of the salary of that position, as well as the salaries for the IT Manager, Finance Manager and Executive Director.



Due to the COVID-19 situation, we also expect to spend less money on advertising, with possible changes coming to the way that the District publicizes and distributes the Program Guide.

One noteworthy expense under Materials & Services is a significant investment to our District software. The District needs new financial software as the current software is not supported and the District needs exceed what the product is able to provide.

The new software, developed by Tyler Technologies, is widely used by many Government agencies (including the City of Seaside) and Special Districts. It includes new software that will clock employee hours and pay as well. The investment is substantial as we are budgeting \$78,500 in this line. The vast majority of those costs are for the initial setup as Tyler Technologies designs a product specific to our agency needs. Annual costs will be around \$10,000 after this initial year and that figure is similar to the amount that the District invests in time tracking and accounting software currently. That line also includes approximately \$6,500 for technology and infrastructure improvements.

Overall, the increase accounted for on the administration budget, \$77,774, represent the software investment and the change in personnel line.

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 the delivery of quality aquatics programming to improve the wellness opportunities for our patrons.



Program and items addressed in the Aquatics Department budget include:



- Capital Maintenance, ongoing maintenance and replacement of equipment
- 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 could be heavily impacted by the current pandemic. Our ability to offer the aquatic programs at the Sunset Pool is in danger. Without that ongoing situation, the District would have expected to see a strong year. Even still we are hoping for the best and working to continue providing as much as possible for our District residents. The expected revenues from the aquatics program has remained stable from previous years.

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.

The Budget includes two-thirds of the salary for the Aquatics and Recreation Manager position. A ripple of the change to the Marketing and Special Events Manager position, is the transitioning of recreation programs to the supervision of Justin Smith. We expect Justin to complete approximately 2/3 of his time to his Aquatics duties and 1/3 to the Recreation needs of the District.

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



For more than three years, the District has struggled to attract and retain a Maintenance Coordinator. We have reclassified the position to become a full-time one in hopes of attracting a more qualified candidate. That position is budgeted for in this fiscal year, as is the possibility of adding another full-time position in our aquatics department to continue growing our revenue-generating programs.

While we are not planning an extended shutdown for 2020-2021, there are continual needs to improve and maintain the Sunset Pool. Many of the improvements that the District has made in the last few years has occurred behind the scenes, but we have also replastered all three bodies of water. We are budgeting \$45,000 in capital equipment to purchase components that will be necessary to rebuild the learner pool filtration and pump system. Included in that sum is the need to replace the ADA lift in the main pool. Originally this line item had been much higher as the District had hoped to purchase two new water features (Aqua Zip'n & Climbing Wall). However, given the current pandemic, we will be delaying that project.

Community Center Department:

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

The Community Center Department is responsible for the 5,200 sq. Ft. Bob Chisholm Community Center. The BCCC is owned by the City and operated by the District. For the operation of the BCCC the City pays the District approximately \$26,000 per year. Additionally, the District is contracted with



Northwest Senior Disability Services to operate the Senior Mealsite and Wheels on Meals Programs. Those contracts are reflected in the CC Contract line.

The District keeps the revenue generated from the additional staffing required for evening and weekend rentals and pays the rental fees to the City of Seaside. If there is a



larger capital item that needs to be addressed the District contacts the City for repairs.

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

Recreation Department:

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

Due to the pandemic, there are likely some changes to the budget from previous years. The district will not be offering our traditional summer softball league this year and some other runs and events may be suspended.

The budget will provide the following:

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





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

We have been able to add new fitness opportunities over the past couple of years (Barre and Pilates) as well as expanded into pickleball with a tournament and open pickleball sessions. Unfortunately, our tournament for this fiscal year was canceled. We are expecting a decreased amount of revenue due to the current pandemic and our ability to offer programming and services.

Special Events Department:

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

Prior to the pandemic we had budgeted for our growth to continue. We are accounting for one-half of the Marketing and Special Events Manager on this budget. Other expenses are similar or nearly even with previous years. The District cost recovers 35% of their expenses in this area.



Youth Center Department:

The Youth Center Department is responsible for the operation and programming of our youth center and youth focused activities that keep kids safe and healthy.

One of the primary focuses of this department is to continue to staff these important programs with the right people that are invested and experienced with youth. The District provides after-school programs for children up until 8th grade. Since their inception, these programs continue to grow and provide valuable development for the participants.



You will see an increase in expected revenue for this year and a corresponding increase in the expense line for personnel services. In the current fiscal year (2019-20) the Youth Center has exceeded revenue expectations based on drawing a higher amount of participation than previous years. Much of the revenue comes from the Learning Ladder Preschool, which is the only quality rated preschool in South Clatsop County and is serving nearly 50 families currently.

One of the reasons why the preschool has grown and succeeded is the hard work of staff. As you would expect, it takes dedicated staff to ensure that these programs are well delivered. We hope to be able to offer preschool in the fall and have hopes of hiring additional preschool staff.

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





Special Revenue Funds:

In addition to the General Fund the District has three special revenue funds, the Parks Project Fund, the Building Addition Fund, and Broadway Field Fund. The Broadway Field Fund includes maintenance and capital projects.

The Building Addition Fund, previously discussed, is budgeted to receive a more significant amount this year with a \$150,000 transfer. That will leave that account balance at \$234,000.

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

It should be noted that the Board of Directors has authorized staff to pursue a new or modified IGA with the City of Seaside and school district. At the time of writing, that agreement has not been concluded. When it is concluded, it is very possible that the District's investment in Broadway Field could look substantially different.

Conclusion:

As you will hopefully conclude, the District remains poised as the leader in our community with many programs and services offered. The District Staff presents this budget to you with the need to emphasize the consistent investment necessary to maintain our wonderful facilities and programs. This year may represent another substantial investment in the work needed to maintain the learner pool and update equipment in the fitness room.

Nevertheless, the District is always excited to serve our residents and provide more services and space for the future of SEPRD.

I feel profound appreciation for the opportunity to lead the great group of staff in the administration of programs that truly make a difference in the lives of our participants. It has been enriching to learn of the dedicated service that our Board of Directors provides as well as the Foundation Board, the Budget Committee and the many volunteers that contribute. I have watched as these dedicated volunteers make hard decisions and consecrate many hours to



better our community. Each day I find something new and inspiring about the dynamic workplace I am favored to gain employment with.

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

Thank you for your time and service to the District!



Community Partners & Special Events

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

SEPRD Budget FY 20-21
SUMMARY SHEET OF GENERAL FUND

	Actual 16-17	Actual 17-18	Budgeted 18-19	Budgeted 19-20	Proposed 20-21	Budget Committee	Board Adopted
1 REVENUES:							
2 Net Working Capital	\$ 722,913	\$ 641,800	\$ 500,000	\$ 700,000	\$ 600,000	\$ -	\$ -
3 Previously Levied/Back Taxes	\$ 73,152	\$ 73,303	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ -
4 Wauna Mill Settlement	\$ -	\$ (5,841)	\$ -	\$ -	\$ -	\$ -	\$ -
5 Tax Interest	\$ 368	\$ 571	\$ 300	\$ 700	\$ 700	\$ -	\$ -
6							
7 Other Resources:							
8 Other/TRAN - Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Timber Tax Revenue	\$ 36,346	\$ 19,410	\$ 35,000	\$ 20,000	\$ 20,000	\$ -	\$ -
10 Donations	\$ -	\$ -	\$ 5,000	\$ 1,000	\$ 1,000	\$ -	\$ -
11 Bequests/Foundation	\$ 4,806	\$ 21,861	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
12 Grants/Sponsorships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Bank Interest	\$ 10,017	\$ 12,519	\$ 8,000	\$ 10,000	\$ 10,000	\$ -	\$ -
14 Miscellaneous	\$ 7,275	\$ 6,945	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
15 Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Aquatics	\$ 209,889	\$ 167,799	\$ 179,500	\$ 183,200	\$ 170,640	\$ -	\$ -
17 Community Center	\$ 46,028	\$ 82,695	\$ 80,050	\$ 80,050	\$ 80,050	\$ -	\$ -
18 Recreation	\$ 51,366	\$ 60,099	\$ 56,000	\$ 53,000	\$ 52,875	\$ -	\$ -
19 Special Events	\$ 16,322	\$ 25,586	\$ 21,000	\$ 29,000	\$ 31,100	\$ -	\$ -
20 Youth Center	\$ 216,514	\$ 145,879	\$ 130,000	\$ 126,250	\$ 167,403	\$ -	\$ -
21							
22 Total Resources Except Taxes	\$ 1,394,995	\$ 1,252,625	\$ 1,114,850	\$ 1,303,200	\$ 1,233,768	\$ -	\$ -
23 Taxes Est. to be rec'vd/Current	\$ 1,484,819	\$ 1,539,192	\$ 1,531,700	\$ 1,585,475	\$ 1,758,160	\$ -	\$ -
24							
25 REVENUE TOTAL:	\$ 2,879,814	\$ 2,791,817	\$ 2,646,550	\$ 2,888,675	\$ 2,991,928	\$ -	\$ -
26							
27 EXPENSES:							
28 Department Expense:							
29 Administration	\$ 432,009	\$ 476,921	\$ 523,569	\$ 525,334	\$ 603,108	\$ -	\$ -
30 Aquatics	\$ 849,500	\$ 965,914	\$ 954,849	\$ 1,022,396	\$ 1,004,414	\$ -	\$ -
31 Community Center	\$ 81,741	\$ 119,395	\$ 127,575	\$ 134,437	\$ 127,947	\$ -	\$ -
32 Recreation	\$ 100,421	\$ 128,840	\$ 133,752	\$ 160,648	\$ 142,396	\$ -	\$ -
33 Special Events	\$ 55,143	\$ 62,294	\$ 82,302	\$ 88,043	\$ 88,154	\$ -	\$ -
34 Youth Center	\$ 364,690	\$ 368,108	\$ 418,615	\$ 466,360	\$ 500,266	\$ -	\$ -
35							
36 Department Expenses Total:	\$ 1,883,504	\$ 2,121,472	\$ 2,240,662	\$ 2,397,218	\$ 2,466,284	\$ -	\$ -
37							
38 TRANSFERS:							
39 Park Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 Building Replacement Fund	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 150,000	\$ -	\$ -
41 Broadway Field Fund	\$ 26,021	\$ 7,870	\$ 7,875	\$ 11,347	\$ 10,764	\$ -	\$ -
42							
43 TOTAL TRANSFERS:	\$ 41,021	\$ 22,870	\$ 17,875	\$ 21,347	\$ 160,764	\$ -	\$ -
44							
45 DEBT SERVICE:							
46 SEPRF - UV/ Pool Improvement Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47 US Bank - Flex Lease Pool Improvements	\$ 111,438	\$ 112,058	\$ 113,000	\$ 113,000	\$ -	\$ -	\$ -
48 US Bank - TRAN Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49 Wauna Mill Settlement	\$ 6,199	\$ -	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ -
50							
51 TOTAL DEBT SERVICE:	\$ 117,637	\$ 112,058	\$ 119,500	\$ 119,500	\$ 6,500	\$ -	\$ -
52							
53 General Operating Contingency:	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
54							
55 Total Expenditures:	\$ 2,042,161	\$ 2,256,399	\$ 2,398,037	\$ 2,558,065	\$ 2,653,548	\$ -	\$ -
56							
57 Unappropriated Ending Fund Balance:	\$ 837,653	\$ 535,418	\$ 248,513	\$ 330,610	\$ 338,379	\$ -	\$ -
58							
59 Total Expenses incl. Unappropriated amt.	\$ 2,879,814	\$ 2,791,817	\$ 2,646,550	\$ 2,888,675	\$ 2,991,928	\$ -	\$ -
60							
61 Total Revenues:	\$ 2,879,814	\$ 2,791,817	\$ 2,646,550	\$ 2,888,675	\$ 2,991,928	\$ -	\$ -

**FY 20-21
ADMINISTRATION**

	Actual 16-17	Actual 17-18	Budgeted 18-19	Budgeted 19-20	Proposed 20-21	Budget Committee	Board Adopted
1 REVENUES:							
2							
3 REVENUE TOTAL:							
4							
5 EXPENSES:							
6 Personnel Services:							
7 Executive Director	\$ 70,428	\$ 78,028	\$ 84,100	\$ 89,000	\$ 88,000	\$ -	\$ -
8 Finance Manager	\$ 52,356	\$ 57,454	\$ 62,500	\$ 50,000	\$ 50,000	\$ -	\$ -
9 IT Manager	\$ 53,122	\$ 57,211	\$ 61,500	\$ 65,000	\$ 65,000	\$ -	\$ -
10 Marketing Manager	\$ -	\$ -	\$ -	\$ -	\$ 23,500		
11 Admin Assistant	\$ 2,971	\$ 8,080	\$ 18,500	\$ 25,000	\$ 21,840	\$ -	\$ -
12 Marketing Assistant	\$ -	\$ -	\$ -	\$ -	\$ 4,420		
13 Payroll Taxes	\$ 23,198	\$ 26,514	\$ 39,965	\$ 39,464	\$ 45,497	\$ -	\$ -
14 Benefits	\$ 25,381	\$ 26,530	\$ 24,620	\$ 34,766	\$ 33,394	\$ -	\$ -
15 Retirement Contributions	\$ 21,443	\$ 23,051	\$ 24,972	\$ 16,680	\$ 27,180	\$ -	\$ -
16 Leave Time Liability	\$ 5,212	\$ 1,790	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
17 Reimbursed Medical Expense	\$ 1,512	\$ 1,512	\$ 1,512	\$ 3,024	\$ 3,528	\$ -	\$ -
18 Longevity Pay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20 Personnel Services Total: (FTE 4.05)	\$ 255,622	\$ 280,171	\$ 319,669	\$ 324,934	\$ 364,358	\$ -	\$ -
21							
22 Materials & Services:							
23 Postage & Freight	\$ 3,763	\$ 4,004	\$ 5,500	\$ 6,500	\$ 6,500	\$ -	\$ -
24 Advertising	\$ 21,944	\$ 20,690	\$ 20,000	\$ 20,000	\$ 13,000	\$ -	\$ -
25 Legal Fees	\$ 184	\$ 520	\$ 2,500	\$ 5,000	\$ 5,000	\$ -	\$ -
26 Financial Review	\$ 14,000	\$ 14,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	\$ -
27 AD License/Permits	\$ 646	\$ 5,061	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
28 AD Membership Dues	\$ 5,258	\$ 4,986	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ -
29 Communications	\$ 10,115	\$ 17,185	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	\$ -
30 Election Cost	\$ 1,647	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -
31 Insurance	\$ 19,291	\$ 18,839	\$ 20,000	\$ 23,000	\$ 23,000	\$ -	\$ -
32 Meetings/Notices	\$ 463	\$ 533	\$ 700	\$ 700	\$ 700	\$ -	\$ -
33 Office Supplies	\$ 3,834	\$ 3,664	\$ 4,000	\$ 4,500	\$ 3,600	\$ -	\$ -
34 AD Training/Travel/Meetings	\$ 16,782	\$ 13,114	\$ 15,000	\$ 15,000	\$ 8,750	\$ -	\$ -
35 Board Training/Travel/Meetings	\$ 3,145	\$ 3,882	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ -
36 Printing	\$ 4,138	\$ 3,772	\$ 5,000	\$ 7,500	\$ 7,500	\$ -	\$ -
37 Bank Expenses	\$ 8,848	\$ 5,602	\$ 8,000	\$ 10,000	\$ 5,000	\$ -	\$ -
38 Machine Repair/Software/Hardware	\$ 16,871	\$ 4,896	\$ 15,000	\$ 15,000	\$ 78,500	\$ -	\$ -
39 Publications	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -	\$ -
40 Contract Services	\$ 30,238	\$ 52,513	\$ 50,000	\$ 40,000	\$ 32,000	\$ -	\$ -
41 Admin Other	\$ 4,599	\$ 2,738	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ -
42 Employee Recognition	\$ 3,811	\$ 3,389	\$ 3,500	\$ 4,000	\$ 4,000	\$ -	\$ -
43 Recruitment	\$ 5,134	\$ 16	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
44 Repair & Maintenance	\$ 1,674	\$ 1,072	\$ 1,000	\$ 2,500	\$ 2,500	\$ -	\$ -
45							
46 Materials & Services Total:	\$ 176,386	\$ 180,476	\$ 198,900	\$ 200,400	\$ 238,750	\$ -	\$ -
47							
48 CAPITAL OUTLAY:							
49 Computer Equipment	\$ -	\$ 16,274	\$ 5,000	\$ -	\$ -	\$ -	\$ -
50							
51 CAPITAL OUTLAY TOTAL:	\$ -	\$ 16,274	\$ 5,000	\$ -	\$ -	\$ -	\$ -
52							
53 Total Revenues:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54 Total Expenses:	\$ 432,009	\$ 476,921	\$ 523,569	\$ 525,334	\$ 603,108	\$ -	\$ -
55							
56 Difference:	\$ (432,009)	\$ (476,921)	\$ (523,569)	\$ (525,334)	\$ (603,108)	\$ -	\$ -
57 Cost Recovery:	0%	0%	0%	0%	0%	0%	0%
58							

**FY 20-21
AQUATICS**

	Actual 16-17	Actual 17-18	Budgeted 18-19	Budgeted 19-20	Proposed 20-21	Budget Committee	Board Adopted
1 REVENUES:							
2 School Programs	\$ 9,170	\$ 7,725	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ -
3 Open Swim	\$ 25,052	\$ 19,536	\$ 22,000	\$ 20,000	\$ 20,000	\$ -	\$ -
4 Swim Lessons (Classes)	\$ 43,946	\$ 34,374	\$ 35,000	\$ 40,000	\$ 37,000	\$ -	\$ -
5 Pass Sales	\$ 75,245	\$ 61,221	\$ 65,000	\$ 67,000	\$ 61,000	\$ -	\$ -
6 Swim Team	\$ 14,505	\$ 5,637	\$ 10,000	\$ 6,500	\$ 7,640	\$ -	\$ -
7 Contracted Programs (Product Enhancement)	\$ 15,385	\$ 16,338	\$ 13,000	\$ 17,500	\$ 14,000	\$ -	\$ -
8 Vending	\$ 12,839	\$ 10,458	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	\$ -
9 Rentals	\$ 13,462	\$ 12,495	\$ 12,000	\$ 10,000	\$ 9,000	\$ -	\$ -
10 Grants/ Donations	\$ 284	\$ 16	\$ 500	\$ 200	\$ -	\$ -	\$ -
12							
13 REVENUE TOTAL:	\$ 209,889	\$ 167,799	\$ 179,500	\$ 183,200	\$ 170,640	\$ -	\$ -
14							
15 EXPENSES:							
16 Personnel Services:							
17 Maintenance Manager	\$ 62,172	\$ 66,957	\$ 65,800	\$ 70,000	\$ 70,000	\$ -	\$ -
18 Maintenance Coordinator	\$ 48,479	\$ 28,411	\$ 36,000	\$ 37,000	\$ 43,680	\$ -	\$ -
19 Maintenance Leader	\$ 20,280	\$ 25,372	\$ 22,000	\$ 25,500	\$ 47,300	\$ -	\$ -
20 Custodial	\$ 24,277	\$ 10,880	\$ 15,000	\$ 15,000	\$ 15,288	\$ -	\$ -
21 Aquatic Manager	\$ 51,615	\$ 55,702	\$ 60,000	\$ 63,500	\$ 44,880	\$ -	\$ -
22 Aquatic Coordinator	\$ 32,367	\$ 32,009	\$ 36,500	\$ 75,000	\$ 89,000	\$ -	\$ -
23 Lifeguard	\$ 148,789	\$ 130,500	\$ 193,000	\$ 185,000	\$ 174,147	\$ -	\$ -
24 Aquatic Instruction	\$ 38,901	\$ 24,153	\$ 35,000	\$ 28,000	\$ 32,706	\$ -	\$ -
25 Fitness Instructors	\$ 20,438	\$ 19,695	\$ 25,000	\$ 23,000	\$ 24,539	\$ -	\$ -
26 Patron Relation Specialist	\$ 32,671	\$ 51,766	\$ 56,500	\$ 60,000	\$ 61,795	\$ -	\$ -
27 Payroll Taxes	\$ 71,337	\$ 67,180	\$ 94,945	\$ 99,595	\$ 108,600	\$ -	\$ -
28 Benefits	\$ 17,886	\$ 25,863	\$ 25,000	\$ 34,765	\$ 29,904	\$ -	\$ -
29 Retirement Contributions	\$ 15,080	\$ 14,285	\$ 15,096	\$ 16,020	\$ 13,786	\$ -	\$ -
30 Leave Time Liability	\$ (17,246)	\$ 4,191	\$ 4,000	\$ 4,500	\$ 4,500	\$ -	\$ -
31 Reimbursed Medical Expense	\$ 1,008	\$ 1,008	\$ 1,008	\$ 2,016	\$ 3,689	\$ -	\$ -
32 Longevity Pay	\$ 3,083	\$ 38	\$ 1,500	\$ -	\$ -	\$ -	\$ -
35							
36 Personnel Services Total: (FTE 14.07)	\$ 571,135	\$ 558,010	\$ 686,349	\$ 738,896	\$ 763,814	\$ -	\$ -
37							
38 Materials & Services:							
39 AQ Membership Dues	\$ 249	\$ 611	\$ 500	\$ 500	\$ 600	\$ -	\$ -
40 AQ Office Supplies	\$ 1,126	\$ 1,931	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
41 AQ Training/Travel/Meetings	\$ 6,255	\$ 7,800	\$ 8,000	\$ 8,000	\$ 4,000	\$ -	\$ -
42 AQ Contract Services	\$ 2,906	\$ 876	\$ 10,000	\$ 3,000	\$ 3,000	\$ -	\$ -
43 AQ Natural Gas	\$ 33,714	\$ 36,103	\$ 36,000	\$ 36,000	\$ 36,000	\$ -	\$ -
44 AQ Electricity	\$ 62,639	\$ 40,169	\$ 48,000	\$ 40,000	\$ 40,000	\$ -	\$ -
45 AQ Water/ Sewer	\$ 11,239	\$ 8,608	\$ 13,000	\$ 10,000	\$ 11,500	\$ -	\$ -
46 AQ Operating	\$ 18,518	\$ 22,651	\$ 25,000	\$ 20,000	\$ 16,000	\$ -	\$ -
47 AQ Repair & Maintenance	\$ 66,886	\$ 59,950	\$ 60,000	\$ 60,000	\$ 55,000	\$ -	\$ -
48 AQ Vending	\$ 7,345	\$ 5,298	\$ 7,000	\$ 10,000	\$ 10,000	\$ -	\$ -
49 AQ Program Supplies	\$ 9,508	\$ 1,934	\$ 10,000	\$ 10,000	\$ 8,500	\$ -	\$ -
50 AQ Swim Team Program Supplies	\$ -	\$ 171	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
51 AQ Other	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
52 AQ Refunds	\$ 3,173	\$ 1,759	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
53 AQ Vehicle Fuel Repairs	\$ 2,879	\$ 2,227	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
54 AQ License/Permits	\$ 747	\$ 1,172	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
55							
56 Materials & Services Total:	\$ 227,184	\$ 191,261	\$ 228,500	\$ 208,500	\$ 195,600	\$ -	\$ -
57							
58 CAPITAL OUTLAY:							
59 AQ Capital Equipment	\$ 51,182	\$ 216,643	\$ 40,000	\$ 75,000	\$ 45,000	\$ -	\$ -
60							
61 CAPITAL OUTLAY TOTAL:	\$ 51,182	\$ 216,643	\$ 40,000	\$ 75,000	\$ 45,000	\$ -	\$ -
62							
63 Total Revenues:	\$ 209,889	\$ 167,799	\$ 179,500	\$ 183,200	\$ 170,640	\$ -	\$ -
64 Total Expenses:	\$ 849,500	\$ 965,914	\$ 954,849	\$ 1,022,396	\$ 1,004,414	\$ -	\$ -
65							
66 Difference:	\$ (639,612)	\$ (798,115)	\$ (775,349)	\$ (839,196)	\$ (833,774)	\$ -	\$ -
67 Cost Recovery:	25%	17%	19%	18%	17%	#DIV/0!	#DIV/0!

**FY 20-21
COMMUNITY CENTER**

	Actual 16-17	Actual 17-18	Budgeted 18-19	Budgeted 19-20	Proposed 20-21	Budget Committee	Board Adopted
1 REVENUES:							
2 CC Building Rental	\$ 7,816	\$ 7,437	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -
3 CC Grants/ Donations	\$ 929	\$ 830	\$ 500	\$ 500	\$ 500	\$ -	\$ -
4 CC Contract	\$ 27,291	\$ 63,787	\$ 66,000	\$ 66,000	\$ 66,000	\$ -	\$ -
5 CC Program/Staffing	\$ 4,436	\$ 2,795	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
6 CC Vending	\$ 164	\$ 81	\$ 50	\$ 50	\$ 50	\$ -	\$ -
7 CC Rental Deposit	\$ 5,391	\$ 7,766	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	\$ -
8 CC New Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9							
10 REVENUE TOTAL:	\$ 46,028	\$ 82,695	\$ 80,050	\$ 80,050	\$ 80,050	\$ -	\$ -
11							
12 EXPENSES:							
13 Personnel Services:							
14 CC Patron Relation Specialst	\$ 36,846	\$ 43,050	\$ 40,000	\$ 42,000	\$ 41,120	\$ -	\$ -
15 CC Recreation Leader - Transportation	\$ 792	\$ 3,183	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -
16 CC Nutritional Coordinator	\$ 4,242	\$ 28,584	\$ 31,000	\$ 33,000	\$ 33,000	\$ -	\$ -
17 CC Custodial	\$ 8,742	\$ 4,696	\$ 10,000	\$ 10,000	\$ 10,920	\$ -	\$ -
18 CC Payroll Taxes	\$ 6,295	\$ 10,657	\$ 14,875	\$ 14,837	\$ 15,307	\$ -	\$ -
19 CC Leave Time Liability	\$ 150	\$ 696	\$ 600	\$ 600	\$ 600	\$ -	\$ -
20 CC Longevity Pay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21							
22 Personnel Services Total: (FTE 2.80)	\$ 57,066	\$ 90,865	\$ 97,975	\$ 101,937	\$ 100,947	\$ -	\$ -
23							
24 Materials & Services:							
25 CC Membership Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 CC Office Supplies	\$ 675	\$ 1,187	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
27 CC Training/Travel/Meetings	\$ 62	\$ 347	\$ 500	\$ 500	\$ 500	\$ -	\$ -
28 CC Contract Services	\$ 7,143	\$ 10,049	\$ 9,000	\$ 10,000	\$ 7,000	\$ -	\$ -
29 CC Vehicle Fuel Repairs	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
30 CC Operating Supplies	\$ -	\$ -	\$ 500	\$ 500	\$ 1,000	\$ -	\$ -
31 CC MBPH	\$ 1,842	\$ 1,433	\$ 2,000	\$ 2,500	\$ 2,500	\$ -	\$ -
32 CC Repair & Maintenance	\$ 947	\$ 546	\$ 5,000	\$ 5,000	\$ 2,000	\$ -	\$ -
33 CC Program Supplies	\$ 2,271	\$ 2,764	\$ 3,000	\$ 5,000	\$ 5,000	\$ -	\$ -
34 CC Refunds	\$ 7,630	\$ 7,255	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ -
35 CC Communications	\$ 4,105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 CC License/Permits	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -
37 CC Staff Training Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 CC New Program Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 CC Conference Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 CC Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41 CC Vending Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42							
43 Materials & Services Total:	\$ 24,674	\$ 23,581	\$ 29,600	\$ 32,500	\$ 27,000	\$ -	\$ -
44							
45 CAPITAL OUTLAY:	\$ -	\$ 4,948	\$ -	\$ -	\$ -	\$ -	\$ -
46							
47 CAPITAL OUTLAY TOTAL:	\$ -	\$ 4,948	\$ -	\$ -	\$ -	\$ -	\$ -
48							
49 Total Revenues:	\$ 46,028	\$ 82,695	\$ 80,050	\$ 80,050	\$ 80,050	\$ -	\$ -
50 Total Expenses:	\$ 81,741	\$ 119,395	\$ 127,575	\$ 134,437	\$ 127,947	\$ -	\$ -
51							
52 Difference:	\$ (35,713)	\$ (36,700)	\$ (47,525)	\$ (54,387)	\$ (47,897)	\$ -	\$ -
53 Cost Recovery:	56%	69%	63%	60%	63%	#DIV/0!	#DIV/0!

**FY 20-21
RECREATION**

	Actual 16-17	Actual 17-18	Budgeted 18-19	Budgeted 19-20	Proposed 20-21	Budget Committee	Board Adopted
1 REVENUES:							
2 RC Program	\$ 17,349	\$ 13,481	\$ 14,000	\$ 15,000	\$ 15,000	\$ -	\$ -
3 RC League	\$ 2,280	\$ 1,850	\$ 3,000	\$ 2,000	\$ -	\$ -	\$ -
4 RC Fitness	\$ 25,037	\$ 21,089	\$ 25,000	\$ 20,000	\$ 21,875	\$ -	\$ -
5 RC Grants/ Donations	\$ 1,000	\$ 7,780	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
6 RC Sponsorships	\$ -	\$ 2,400	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
7 RC New Program	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ -
8 RC Contract Programs	\$ 5,060	\$ 11,380	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -
9 RC Fitness Event	\$ 640	\$ 2,120	\$ 3,500	\$ 5,500	\$ 5,500	\$ -	\$ -
10 RC Community Garden	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
11							
12 REVENUE TOTAL:	\$ 51,366	\$ 60,099	\$ 56,000	\$ 53,000	\$ 52,875	\$ -	\$ -
13							
14 EXPENSES:							
15 Personnel Services:							
16 RC Fitness Manager	\$ 20,627	\$ 22,725	\$ 25,000	\$ 25,000	\$ 23,120	\$ -	\$ -
17 RC Fitness Instructors	\$ 23,658	\$ 22,034	\$ 29,000	\$ 30,255	\$ 43,000	\$ -	\$ -
18 RC Leaders	\$ 4,898	\$ 6,377	\$ 8,500	\$ 8,500	\$ 7,500	\$ -	\$ -
19 RC Staff Fitness Specialist	\$ -	\$ -	\$ 5,500	\$ 10,000	\$ -	\$ -	\$ -
20 RC Payroll Tax	\$ 8,384	\$ 9,351	\$ 12,200	\$ 12,598	\$ 13,252	\$ -	\$ -
21 RC Benefits	\$ 3,782	\$ 6,391	\$ 7,550	\$ 8,691	\$ 5,896	\$ -	\$ -
22 RC Retirement Contributions	\$ 2,475	\$ 2,715	\$ 3,000	\$ 3,000	\$ 2,774	\$ -	\$ -
23 RC Leave Time Liability	\$ 870	\$ 554	\$ 500	\$ 500	\$ 500	\$ -	\$ -
24 RC Reimbursed Medical Expense	\$ 252	\$ 252	\$ 252	\$ 504	\$ 504	\$ -	\$ -
25 RC Longevity Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26							
27 Personnel Services Total: (FTE 1.53)	\$ 64,946	\$ 70,399	\$ 91,502	\$ 99,048	\$ 96,546	\$ -	\$ -
28							
29 Materials & Services:							
30 RC Membership Dues	\$ 50	\$ 50	\$ 100	\$ 250	\$ 250	\$ -	\$ -
31 RC Office Supplies	\$ 17	\$ -	\$ 250	\$ 250	\$ 250	\$ -	\$ -
32 RC Training/Travel/Meetings	\$ 2,958	\$ 2,344	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
33 RC Contract Services	\$ 14,826	\$ 14,092	\$ 19,500	\$ 18,000	\$ 18,000	\$ -	\$ -
34 RC Vehicle Fuel Repairs	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -
35 RC Repair/Maintenance	\$ 1,273	\$ 1,033	\$ 2,000	\$ 1,500	\$ 3,000	\$ -	\$ -
36 RC Program Supplies	\$ 4,163	\$ 4,294	\$ 6,000	\$ 8,000	\$ 8,000	\$ -	\$ -
37 RC Leagues	\$ 1,060	\$ 1,324	\$ 3,500	\$ 3,000	\$ 1,500	\$ -	\$ -
38 RC Fitness	\$ 2,351	\$ 710	\$ 4,000	\$ 4,000	\$ 2,500	\$ -	\$ -
39 RC Fitness Events	\$ 554	\$ 1,067	\$ 3,000	\$ 8,000	\$ 8,000	\$ -	\$ -
40 RC Refunds	\$ 457	\$ 40	\$ 300	\$ 500	\$ 500	\$ -	\$ -
41 RC License/Permits	\$ 58	\$ -	\$ 600	\$ 600	\$ 600	\$ -	\$ -
42 RC Community Garden Expense	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
43 RC New Program Expense	\$ 2,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44							
45 Materials & Services Total:	\$ 29,960	\$ 24,955	\$ 42,250	\$ 47,100	\$ 45,850	\$ -	\$ -
46							
47 CAPITAL OUTLAY:							
48 Capital Outlay	\$ 5,515	\$ 33,486	\$ -	\$ 14,500	\$ -	\$ -	\$ -
49							
50 CAPITAL OUTLAY TOTAL:	\$ 5,515	\$ 33,486	\$ -	\$ 14,500	\$ -	\$ -	\$ -
51							
52 Total Revenues:	\$ 51,366	\$ 60,099	\$ 56,000	\$ 53,000	\$ 52,875	\$ -	\$ -
53 Total Expenses:	\$ 100,421	\$ 128,840	\$ 133,752	\$ 160,648	\$ 142,396	\$ -	\$ -
54							
55 Difference:	\$ (49,055)	\$ (68,740)	\$ (77,752)	\$ (107,648)	\$ (89,521)	\$ -	\$ -
56 Cost Recovery:	51%	47%	42%	33%	37%	#DIV/0!	#DIV/0!

**FY 20-21
SPECIAL EVENTS**

	Actual 16-17	Actual 17-18	Budgeted 18-19	Budgeted 19-20	Proposed 20-21	Budget Committee	Board Adopted
1 REVENUES:							
2 SE Halloween Event	\$ 1,073	\$ 1,588	\$ 1,000	\$ 1,500	\$ 2,300	\$ -	\$ -
3 SE Holiday Event	\$ 1,500	\$ 1,114	\$ 1,000	\$ 1,000	\$ 1,300	\$ -	\$ -
4 SE Egg Hunt	\$ 1,100	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
5 SE Farmers Market	\$ 5,714	\$ 16,154	\$ 12,000	\$ 14,000	\$ 15,000	\$ -	\$ -
6 SE Daddy and Daughter Dance	\$ 5,330	\$ 5,110	\$ 5,000	\$ 5,500	\$ 6,000	\$ -	\$ -
SE Mother and Son Dance	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,500	\$ -	\$ -
7 SE New Events	\$ 1,605	\$ 20	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
8 SE Senior Event	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
9 SE Skate Park Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10							
11 REVENUE TOTAL:	\$ 16,322	\$ 25,586	\$ 21,000	\$ 29,000	\$ 31,100	\$ -	\$ -
12							
13							
14 EXPENSES:							
15 Personnel Services:							
16 SE Manager	\$ 20,627	\$ 22,725	\$ 25,000	\$ 25,000	\$ 23,500	\$ -	\$ -
17 SE Leaders	\$ 9,885	\$ 14,456	\$ 17,000	\$ 17,000	\$ 21,000	\$ -	\$ -
18 SE Payroll Tax	\$ 1,945	\$ 2,701	\$ 7,800	\$ 7,248	\$ 8,010	\$ -	\$ -
19 SE Benefits	\$ 3,782	\$ 6,391	\$ 7,550	\$ 8,691	\$ 8,670	\$ -	\$ -
20 SE Retirement Contributions	\$ 2,475	\$ 2,715	\$ 3,000	\$ 3,000	\$ 2,820	\$ -	\$ -
21 SE Leave Time Liability	\$ 18	\$ 257	\$ 500	\$ 500	\$ 500	\$ -	\$ -
22 SE Reimbursed Medical Expense	\$ 252	\$ 252	\$ 252	\$ 504	\$ 504	\$ -	\$ -
23 SE Longevity Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24							
25 Personnel Services Total: (FTE1.02)	\$ 38,984	\$ 49,497	\$ 61,102	\$ 61,943	\$ 65,004	\$ -	\$ -
26							
27 Materials & Services:							
28 SE Membership Dues	\$ 210	\$ 150	\$ 700	\$ 500	\$ 500	\$ -	\$ -
29 SE Office Supplies	\$ -	\$ -	\$ 200	\$ 200	\$ 250	\$ -	\$ -
30 SE Training/Travel/Meetings	\$ 610	\$ 611	\$ 2,500	\$ 2,500	\$ 1,000	\$ -	\$ -
31 SE Vehicle Fuel Repairs	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -	\$ -
32 SE Halloween Event	\$ 2,020	\$ 2,031	\$ 2,500	\$ 2,500	\$ 2,000	\$ -	\$ -
33 SE Holiday Event	\$ 1,636	\$ 463	\$ 1,000	\$ 1,000	\$ 900	\$ -	\$ -
34 SE Egg Hunt	\$ 1,015	\$ 1,019	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
35 SE Daddy and Daughter Dance	\$ 2,254	\$ 2,679	\$ 3,000	\$ 3,500	\$ 3,600	\$ -	\$ -
SE Mother Son Dance	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,150	\$ -	\$ -
36 SE Senior Event	\$ 322	\$ 100	\$ 500	\$ 500	\$ 350	\$ -	\$ -
37 SE Farmers Market	\$ 4,994	\$ 4,873	\$ 6,000	\$ 8,000	\$ 8,000	\$ -	\$ -
38 SE 4th of July	\$ -	\$ -	\$ 500	\$ 600	\$ 600	\$ -	\$ -
39 SE New Events	\$ 2,657	\$ 787	\$ 2,500	\$ 2,000	\$ 1,000	\$ -	\$ -
40 SE Refunds	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -	\$ -
41 SE License/Permits	\$ 430	\$ 75	\$ 500	\$ 500	\$ 500	\$ -	\$ -
42 SE Program supplies	\$ 10	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -
43 SE Skate Park Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44							
45							
46							
47 Materials & Services Total:	\$ 16,159	\$ 12,797	\$ 21,200	\$ 26,100	\$ 23,150	\$ -	\$ -
48							
49 CAPITAL OUTLAY:							
50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 CAPITAL OUTLAY TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52							
53 Total Revenues:	\$ 16,322	\$ 25,586	\$ 21,000	\$ 29,000	\$ 31,100	\$ -	\$ -
54 Total Expenses:	\$ 55,143	\$ 62,294	\$ 82,302	\$ 88,043	\$ 88,154	\$ -	\$ -
55							
56 Difference:	\$ (38,821.17)	\$ (36,708)	\$ (61,302)	\$ (59,043)	\$ (57,054)	\$ -	\$ -
57 Cost Recovery:	30%	41%	26%	33%	35%	#DIV/0!	#DIV/0!

**FY 20-21
YOUTH CENTER**

	Actual 16-17	Actual 17-18	Budgeted 18-19	Budgeted 19-20	Proposed 20-21	Budget Committee	Board Adopted
1 REVENUES:							
2 YC Grants/Donations	\$ 74,217	\$ 4,750	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
3 YC Summer Camp	\$ 17,691	\$ 23,215	\$ 15,000	\$ 15,000	\$ 20,000	\$ -	\$ -
4 YC ASA- K- 5th grade	\$ 50,440	\$ 19,199	\$ 25,000	\$ 30,000	\$ 35,156	\$ -	\$ -
5 YC Day Off Trips/Camps	\$ -	\$ -	\$ 500	\$ 750	\$ 984	\$ -	\$ -
6 YC Learning Ladder	\$ 59,704	\$ 57,920	\$ 50,000	\$ 50,000	\$ 68,000	\$ -	\$ -
7 YC ASA- Preschool	\$ -	\$ 28,065	\$ 25,000	\$ 15,000	\$ 32,813	\$ -	\$ -
8 YC Summer Explorers (Kinder)	\$ 8,888	\$ 10,867	\$ 8,500	\$ 10,000	\$ 5,000	\$ -	\$ -
9 YC Middle School Program	\$ 1,507	\$ 1,822	\$ 1,000	\$ 500	\$ 250	\$ -	\$ -
10 YC Building Rental	\$ 2,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 YC Art Explorers	\$ -	\$ 41	\$ -	\$ -	\$ 200	\$ -	\$ -
12 YC Food Reimbursement	\$ 1,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 YC Teen Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14							
15 REVENUE TOTAL:	\$ 216,514	\$ 145,879	\$ 130,000	\$ 126,250	\$ 167,403	\$ -	\$ -
16							
17 EXPENSES:							
18 Personnel Services:							
19 YC Manager	\$ 46,561	\$ 5,209	\$ 53,200	\$ 55,000	\$ 55,000	\$ -	\$ -
20 YC Supervisor	\$ 28,489	\$ 47,489	\$ 68,610	\$ 35,000	\$ 42,188	\$ -	\$ -
21 YC Preschool Staff	\$ 15,127	\$ 15,979	\$ 15,200	\$ 80,000	\$ 129,360	\$ -	\$ -
22 YC Leaders	\$ 110,198	\$ 127,136	\$ 135,000	\$ 130,000	\$ 108,750	\$ -	\$ -
23 YC Custodial	\$ 9,069	\$ 2,921	\$ 10,200	\$ 10,000	\$ 7,280	\$ -	\$ -
24 YC Payroll Tax	\$ 31,227	\$ 34,488	\$ 49,937	\$ 52,869	\$ 61,664	\$ -	\$ -
25 YC Benefits	\$ 23,951	\$ 9,516	\$ 7,380	\$ 17,383	\$ 17,340	\$ -	\$ -
26 YC Retirement Contributions	\$ 10,548	\$ 6,504	\$ 6,384	\$ 6,600	\$ 6,600	\$ -	\$ -
27 YC Leave Time Liability	\$ 218	\$ 2,808	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
28 YC Reimbursed Medical Expense	\$ 1,302	\$ 546	\$ 504	\$ 1,008	\$ 1,008	\$ -	\$ -
29 YC Longevity Pay	\$ -	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -
30 YC Preschool/Kindergarden Coordinator	\$ 41,429	\$ 49,195	\$ -	\$ -	\$ -	\$ -	\$ -
31							
32 Personnel Services Total: (FTE 11.32)	\$ 276,690	\$ 301,792	\$ 348,115	\$ 388,860	\$ 430,191	\$ -	\$ -
33							
34 Materials & Services:							
35 YC Membership Dues	\$ 100	\$ 100	\$ 500	\$ 1,000	\$ 500	\$ -	\$ -
36 YC Office Supplies	\$ 561	\$ 949	\$ 1,000	\$ 4,500	\$ 3,000	\$ -	\$ -
37 YC Training/Travel/Meetings	\$ 2,967	\$ 3,657	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -
38 YC Vehicle Fuel Repairs	\$ 500	\$ 1,016	\$ 2,000	\$ 2,000	\$ 3,000	\$ -	\$ -
39 YC Electricity	\$ 2,589	\$ 2,507	\$ 3,000	\$ 3,000	\$ 2,800	\$ -	\$ -
40 YC Water/Sewer	\$ 2,530	\$ 3,081	\$ 3,500	\$ 3,000	\$ 3,000	\$ -	\$ -
41 YC Operating Expense	\$ 2,148	\$ 1,674	\$ 2,000	\$ 1,500	\$ 1,600	\$ -	\$ -
42 YC Repair/Maintenance	\$ 14,065	\$ 4,806	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
43 YC Program Supplies 2nd-8th	\$ 18,941	\$ 5,698	\$ 8,500	\$ 8,500	\$ 6,375	\$ -	\$ -
44 YC Program Supplies Prek- 1st	\$ -	\$ 7,012	\$ 8,500	\$ 8,500	\$ 10,000	\$ -	\$ -
45 YC Nutrition	\$ 18,800	\$ 15,367	\$ 15,000	\$ 15,000	\$ 13,000	\$ -	\$ -
46 YC Refunds	\$ 4,624	\$ 2,143	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
47 YC License/Permits	\$ 414	\$ 532	\$ 1,000	\$ 1,000	\$ 500	\$ -	\$ -
48 YC Contract Services	\$ 7,281	\$ 9,773	\$ 11,000	\$ 15,000	\$ 10,000	\$ -	\$ -
49 YC Publications	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ -
50 YC New Program Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 YC Conference Expense	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -
52 YC Staff Training Materials	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -
53 YC Vending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54							
55 Materials & Services Total:	\$ 75,523	\$ 58,316	\$ 70,500	\$ 77,500	\$ 70,075	\$ -	\$ -
56							
57 CAPITAL OUTLAY:							
58 YC Capital Projects	\$ 12,477	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -
59							
60 CAPITAL OUTLAY TOTAL:	\$ 12,477	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -
61							
62 Total Revenues:	\$ 216,514	\$ 145,879	\$ 130,000	\$ 126,250	\$ 167,403	\$ -	\$ -
63 Total Expenses:	\$ 364,690.30	\$ 368,108	\$ 418,615	\$ 466,360	\$ 500,266	\$ -	\$ -
64							
65 Difference:	\$ (148,176)	\$ (222,230)	\$ (288,615)	\$ (340,110)	\$ (332,862)	\$ -	\$ -
66 Cost Recovery:	59%	40%	31%	27%	33%	#DIV/0!	#DIV/0!

**FY 20-21
BROADWAY FIELD FUND**

	Actual 16-17	Actual 17-18	Budgeted 18-19	Budgeted 19-20	Proposed 20-21	Budget Committee	Board Adopted
1 REVENUES:							
2 Net working capital	\$ 30,980	\$ 39,070	\$ -	\$ -	\$ -	\$ -	\$ -
3 Previously Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Transfer from General Fund	\$ 26,021	\$ 7,870	\$ 7,875	\$ 11,347	\$ 10,764	\$ -	\$ -
6 Foundation Circle of Lights Revenue	\$ 32,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Rental Fees	\$ 3,488	\$ 105	\$ 4,000	\$ 500	\$ 2,000	\$ -	\$ -
8 Concession Sales	\$ 416	\$ 1,406	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
9 Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 Sponsorships/ Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Parentership Revenues	\$ 11,200	\$ 10,900	\$ 10,900	\$ 10,900	\$ 12,900	\$ -	\$ -
12							
13 Total Resources Except Taxes	\$ 104,825	\$ 59,351	\$ 23,775	\$ 23,747	\$ 26,664	\$ -	\$ -
14 Taxes Estimated to be received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15							
16 REVENUE TOTAL:	\$ 104,825	\$ 59,351	\$ 23,775	\$ 23,747	\$ 26,664	\$ -	\$ -
17							
18							
19 EXPENSES:							
20 Personnel Services:							
21 Nutritional Leader/Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Maintenance Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 Maintenance Leader	\$ 4,430	\$ 1,424	\$ 6,500	\$ 7,000	\$ 7,300	\$ -	\$ -
24 Payroll Taxes	\$ 193	\$ 319	\$ 1,225	\$ 1,197	\$ 1,314	\$ -	\$ -
25 Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 Retirement Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 Staff Leave Time Expense	\$ -	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -
28							
29 Personnel Services Total: (FTE 0.25)	\$ 4,622	\$ 1,792	\$ 7,725	\$ 8,197	\$ 8,614	\$ -	\$ -
30							
31 Materials & Services:							
32 FLD License/Permits	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ -	\$ -
33 Contract Services	\$ 3,813	\$ 1,696	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ -
34 Vehicle Fuel Repairs	\$ 574	\$ 279	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
35 Electricity	\$ -	\$ -	\$ -	\$ -	\$ 1,650	\$ -	\$ -
36 Water/ Sewer	\$ -	\$ -	\$ -	\$ -	\$ 850	\$ -	\$ -
37 Operating	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ -
38 Repair & Maintenance	\$ 11,224	\$ 4,806	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
39 Vending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 Training/Travel/Meetings	\$ 226	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ -
41 Refunds	\$ 800	\$ -	\$ 1,000	\$ 500	\$ 500	\$ -	\$ -
42							
43 Materials & Services Total:	\$ 16,638	\$ 6,781	\$ 16,050	\$ 15,550	\$ 18,050	\$ -	\$ -
44							
45 CAPITAL OUTLAY:							
46	\$ 7,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47 CAPITAL OUTLAY TOTAL:	\$ 7,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48							
49 Interfund Transfer:							
50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 Total Interfund Transfers:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52							
53 DEBT SERVICE:							
54 Backstop Loan	\$ 4,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 Circle of Lights Loan - TLC	\$ 32,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56							
57 DEBT SERVICE TOTAL:	\$ 36,776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58							
59 General Operating Contingency:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60							
61 Total Expenditures:	\$ 65,755	\$ 8,572	\$ 23,775	\$ 23,747	\$ 26,664	\$ -	\$ -
62							
63 Unappropriated Ending Fund Balance:	\$ 39,070	\$ 50,779	\$ -	\$ 0	\$ -	\$ -	\$ -
64							
65 Total Expenses incl. Unappropriated amt.	\$ 104,825	\$ 59,351	\$ 23,775	\$ 23,747	\$ 26,664	\$ -	\$ -
66							
67 Total Revenues:	\$ 104,825	\$ 59,351	\$ 23,775	\$ 23,747	\$ 26,664	\$ -	\$ -

**FY 20-21
BUILDING ADDITIONS FUND**

	Actual 16-17	Actual 17-18	Budgeted 18-19	Budgeted 19-20	Proposed 20-21	Budget Committee	Board Adopted
1 REVENUES:							
2 Net working capital	\$ 54,000.00	\$ 69,000.00	\$ 84,000.00	\$ 94,000.00	\$ 84,000.00	\$ -	\$ -
3 Previously Levied Taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 Transfer from General Fund	\$ 15,000.00	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00	\$ 150,000.00	\$ -	\$ -
5 Grants		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Interest		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8							
9 Total Resources Except Taxes							
10 Taxes Estimated to be received							
11							
12 REVENUE TOTAL:	\$ 69,000.00	\$ 84,000.00	\$ 94,000.00	\$ 104,000.00	\$ 234,000.00	\$ -	\$ -
13							
14							
15 EXPENSES:							
16 Personnel Services:							
17 Project Manager		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 Payroll		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Retirement Contributions		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21							
22 Personnel Services Total: (FTE 0.0)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24							
25 CAPITAL OUTLAY:							
26 Project Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28 CAPITAL OUTLAY TOTAL:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29							
30 Interfund Transfer:							
31							
32							
33 Total Interfund Transfers:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34							
35							
36 DEBT SERVICE:							
37							
38							
39 DEBT SERVICE TOTAL:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40							
41 General Operating Contingency:							
42							
43 Total Expenditures:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44							
45 Unappropriated Ending Fund Balance:	\$ 69,000.00	\$ 84,000.00	\$ 94,000.00	\$ 104,000.00	\$ 234,000.00	\$ -	\$ -
46							
47 Total Expenses incl. Unappropriated amt.	\$ 69,000.00	\$ 84,000.00	\$ 94,000.00	\$ 104,000.00	\$ 234,000.00	\$ -	\$ -
48							
49 Total Revenues:	\$ 69,000.00	\$ 84,000.00	\$ 94,000.00	\$ 104,000.00	\$ 234,000.00	\$ -	\$ -

**FY 20-21
PARK FUND**

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