



# SUNSET EMPIRE

PARK + RECREATION DISTRICT



## Budget Fiscal Year 2024-2025

\*\*Adopted June 25, 2024\*\*

**Budget Committee Meeting**  
**Tuesday, April 30, 2024, 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: Tuesday, May 14, 2024 at 5:15pm

*\*\*Budget Committee may alter the time*

9. Adjournment

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



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

**SEPRD is inviting you to a scheduled Zoom meeting.**

**Topic: SEPRD Budget Committee (Public Comment)**

**Time: April 30, 2024 05:15 PM Pacific Time (US and Canada)**

**Join Zoom Meeting:**

**<https://us02web.zoom.us/j/81488581816?pwd=K0JXbTFnR0VqWjZGZEpzdDBYalgyQT09>**

**Meeting ID: 814 8858 1816**

**Passcode: 419562**

**One tap mobile**

**+13462487799,,81488581816#,,,,\*419562# US (Houston)**

**+16694449171,,81488581816#,,,,\*419562# US**

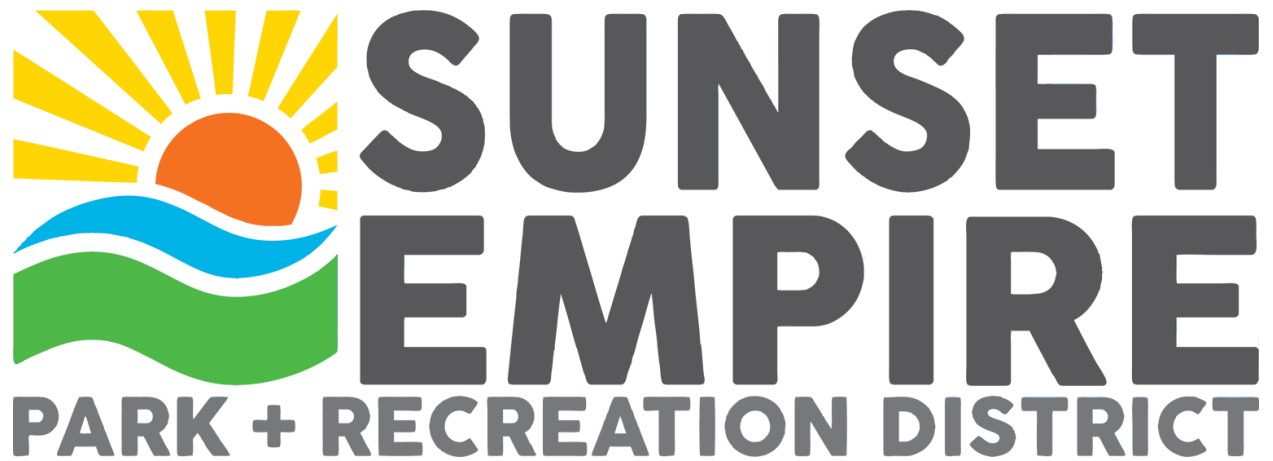
**Dial by your location**

- +1 346 248 7799 US (Houston)
- +1 669 444 9171 US
- +1 669 900 6833 US (San Jose)
- +1 719 359 4580 US
- +1 253 205 0468 US
- +1 253 215 8782 US (Tacoma)
- +1 564 217 2000 US
- +1 646 931 3860 US
- +1 689 278 1000 US
- +1 929 205 6099 US (New York)
- +1 301 715 8592 US (Washington DC)
- +1 305 224 1968 US
- +1 309 205 3325 US
- +1 312 626 6799 US (Chicago)
- +1 360 209 5623 US
- +1 386 347 5053 US
- +1 507 473 4847 US

**Meeting ID: 814 8858 1816**

**Passcode: 419562**

**Find your local number: <https://us02web.zoom.us/j/81488581816?pwd=K0JXbTFnR0VqWjZGZEpzdDBYalgyQT09>**



## **Proposed Budget Fiscal Year 2024-2025**

Presented by

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

April 30, 2024

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- District Boundary Map
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- Community Partners

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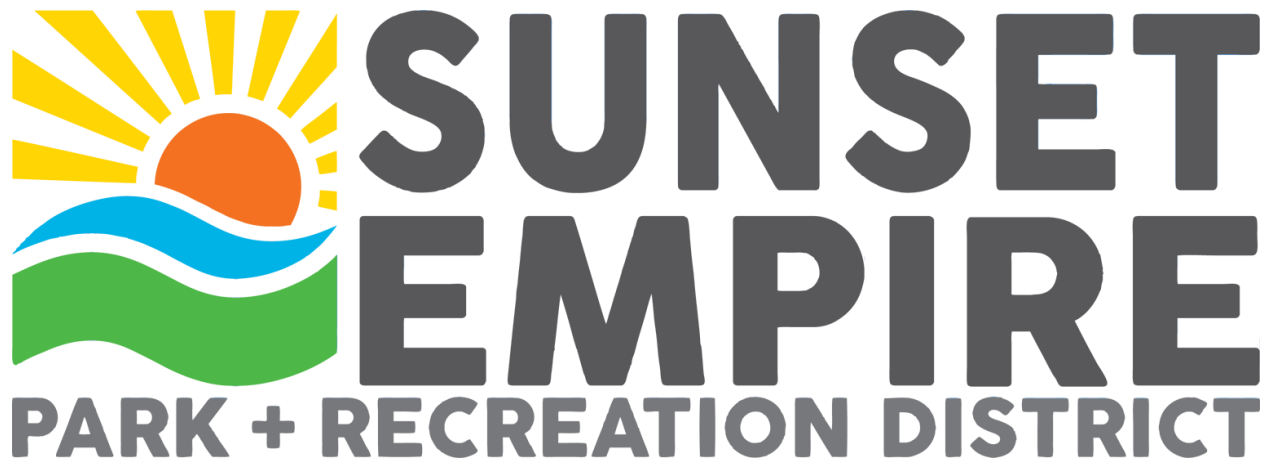
- Budget FY 2024-2025

## SECTION 5

- Support Data
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## **SECTION 1**

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



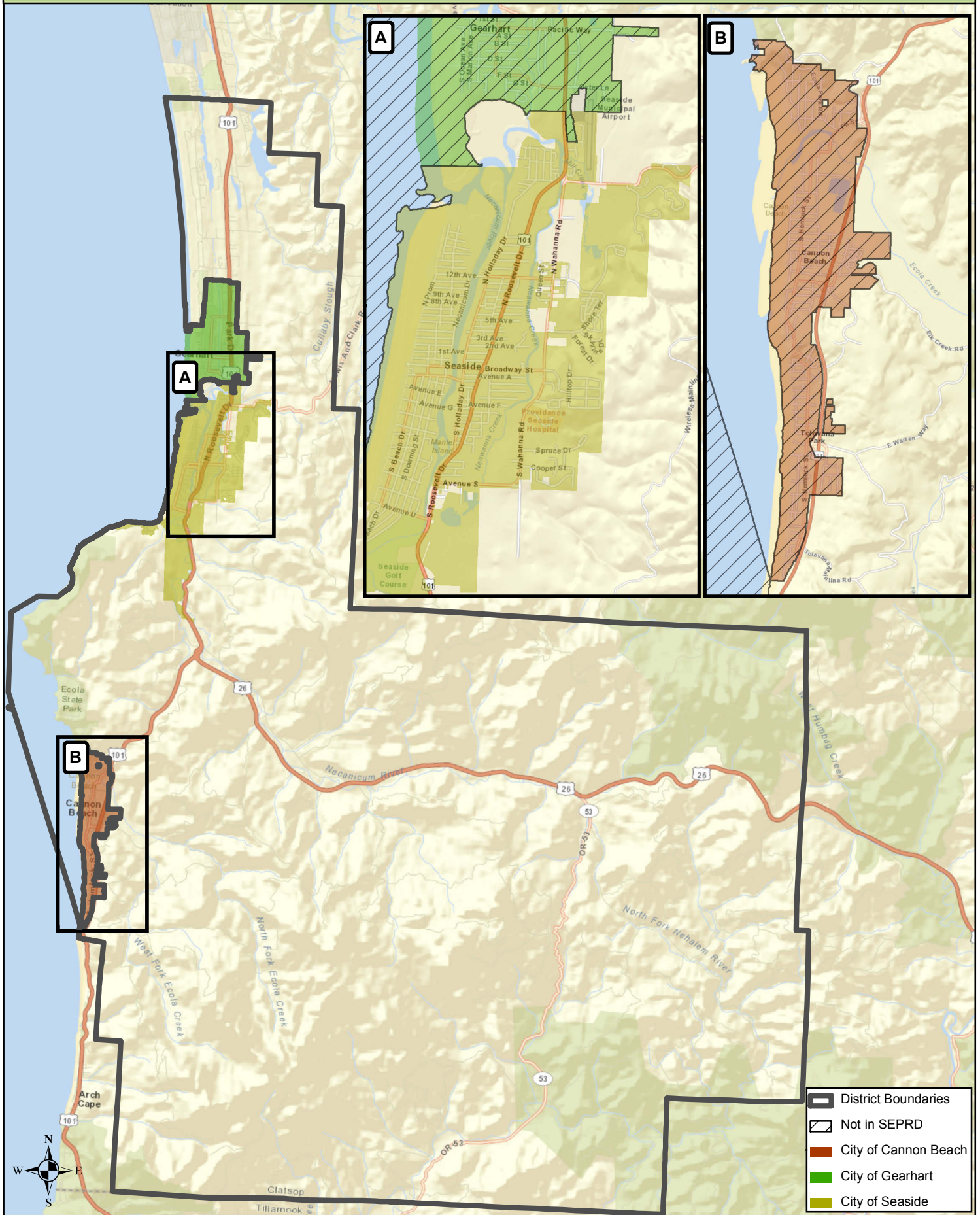
## **VISION STATEMENT**

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

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

1 0.5 0 1 Mile



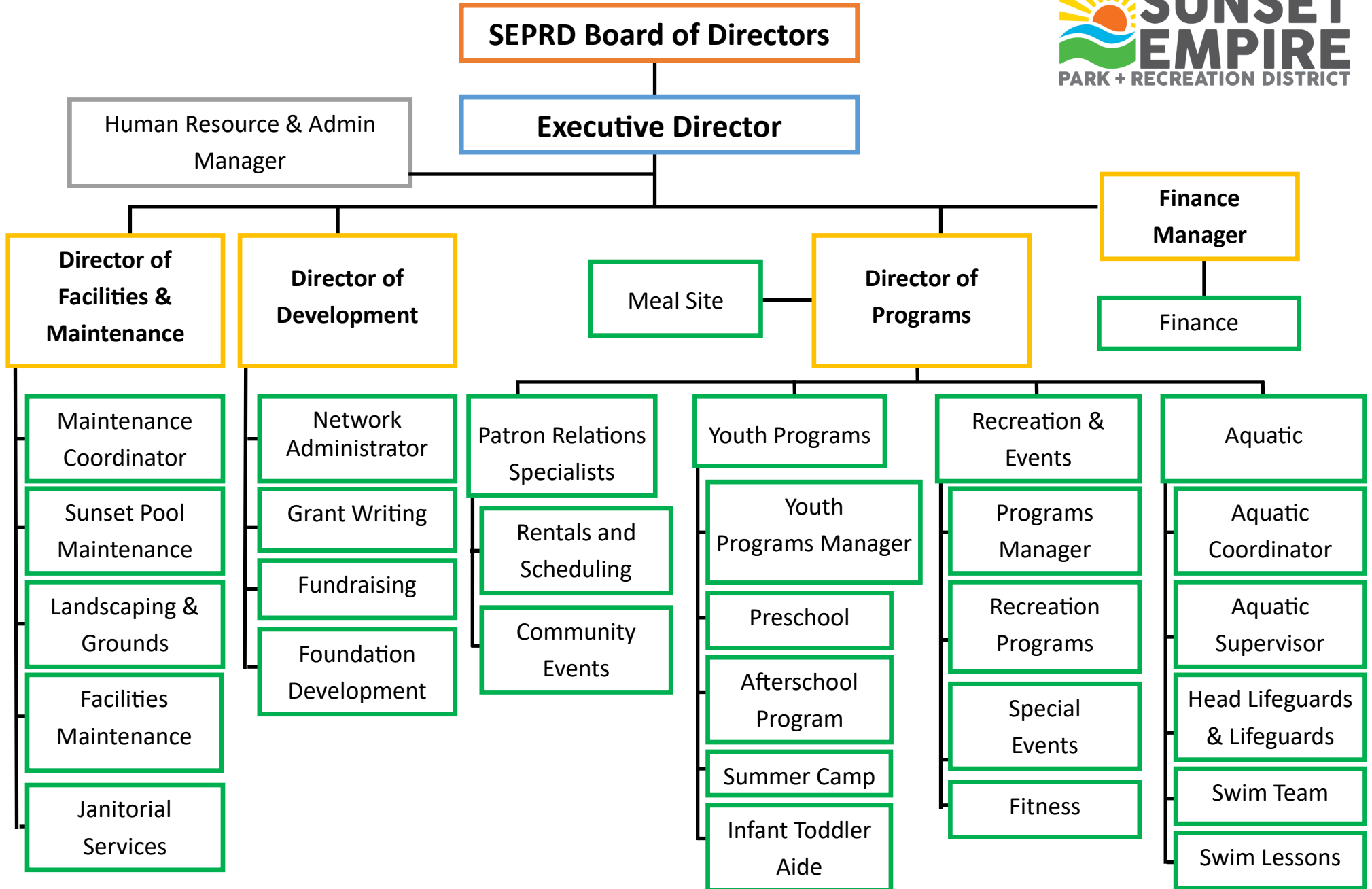
This map was produced using Clatsop County GIS data. The data is maintained by Clatsop County to support its governmental activities. Clatsop County is not responsible for any map errors, possible misuse, or misinterpretation.



## 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](http://www.sunsetempire.com), to check out all of our programs & services. Call, or better yet, stop by & check us out!*



## **SECTION 2**

- **Budget Committee FY 2024-2025**
- **Budget Timeline**



## Sunset Empire Park & Recreation Budget Committee Members 2024-2025

### Sunset Empire Park & Recreation District Board of Directors

#### Director, Position 1

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

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

#### Director, Position 2

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

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

#### Board Vice-President, Board Secretary, Position 3

**Michael Hinton**  
1015 S. Irvine Pl.  
Seaside, OR 97138  
(503) 440-1281  
Email: [mhinton@sunsetempire.com](mailto: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](mailto: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](mailto: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**

**Paul McCarthy**  
3320 Bayview Terrace  
Seaside, OR 97138

**TERM EXP: 2026-2027**

**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: 2026-2027**

## Budget Timeline

### Fiscal Year 2024 to 2025

Prepare proposed Budget	Budget Officer	Jan. – Apr.
Budget Committee appointed and notified	Board	March 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 <a href="http://www.sunsetempire.com">http://www.sunsetempire.com</a>.</i>	Budget Officer	April 20
Budget Committee meets	Committee	April 30
Budget Committee meets	Committee	May 14
Approve proposed Budget	Committee	May 14
Publish hearing notice	Budget Officer	May 18
Hold Budget hearing	Board	May 28
Enact Resolutions to: *Adopt Budget *Make appropriations	Board	May 28
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 2024-2025
- Community Partners



# **BUDGET MESSAGE**

**FISCAL YEAR 2024-2025**

Prepared By:

**Skyler Archibald**, Executive Director & Budget Officer

**Darren Gooch**, Director of Development

**Chris McCollister**, Finance Manager

“Reflection is the means of going forward while looking backward. Navigating the future using the past and using the lessons learned from yesterday to shape our tomorrow.”

— **Dr. Lucas D. Shallua**



## Message Introduction

The Sunset Empire Park & Recreation District is proud to have served our community for the past 55 years. Since its inception in 1969, the District has provided programming and facilities for recreation, health and wellness. This message is the introduction to the 2024-2025 budget as we embark on another year of planning to better serve our community.

Budget preparations internally began shortly after the calendar rolled to 2024 and this budget represents our best efforts to fiscally prepare and account for the District's programmatic and maintenance needs from July 1, 2024, to June 30, 2025.

This message is introductory to the rest of the budget message and will be much more concise than previous budget messages. Instead of text, we will lean heavily on graphics and the budget presentation and discussions of the Budget Committee meeting(s).

We encourage interested parties to review the Budget Committee Meeting on the SEPRD YouTube page.

We do want to recognize our outstanding Board of Directors with their respective leadership positions:

District 1: **Su Coddington (Board Secretary)**

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

District 3: **Michael Hinton**

District 4: **Kyle Gorman**

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



We also note the full-time staff of the District:

**Chris McCollister:** Finance Manager

**Erin Reding:** Youth Programs Coordinator

**Justin Smith:** Director of Programs

**Skyler Archibald:** Executive Director

**Cortney Tibbitts:** Maintenance Coordinator

**Haley Wilding:** Human Resources & Admin Coordinator

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

**Zoe Manhire:** Recreation & Special Events Coordinator

**Darren Gooch:** Director of Development

**Lindsey Wolfe:** Aquatics Coordinator

The district currently has approximately 65 employees, all of which are essential to our programs and services.

# Budget Overview

This message is one of strength and progress. Overall, the SEPRD Budget is healthy and when you consider all that the District has taken on over the last few years, the budget should be celebrated. However, while the financial position of the District is solid, this year will be a year of maintenance and sustainability and not necessarily growth.

Over the past few years, the District has made several substantial investments in key areas of our operations. First, we have worked hard to keep wages competitive, offered incentive programs and sought to reward staff of the District. Merit and cost-of-living adjustments have become standard for the District's employees since the pandemic and that will continue this budget, albeit at a more modest percentage increase.

Second, the District has invested heavily in our future through the initial purchase of the Sunset Recreation Center and subsequently on planning and resource development for our future growth. We have nearly completed the process for the Master Plan for the District and have invested in the building to obtain a change of use occupancy, along with a Fire Alarm system update that is underway.

These investments have come with great benefit to the District but certainly stretched available resources. Additionally, the District has incurred additional expenses because of the planning and construction project at Broadway Field, the returfing of the existing field, an increase in insurance premiums (15-20%) and a general increase in utilities and cost of good sold. Across the state, many agencies, particularly park and recreation special districts, are facing some of the same challenges as SEPRD; balancing a fairly consistent tax revenue against increased personnel and other related expenses, all while working to provide high quality programs and services.

Now having said that, SEPRD has managed our growth well and we've experienced stability of staff to help guide us through these last few years of evolution and development.

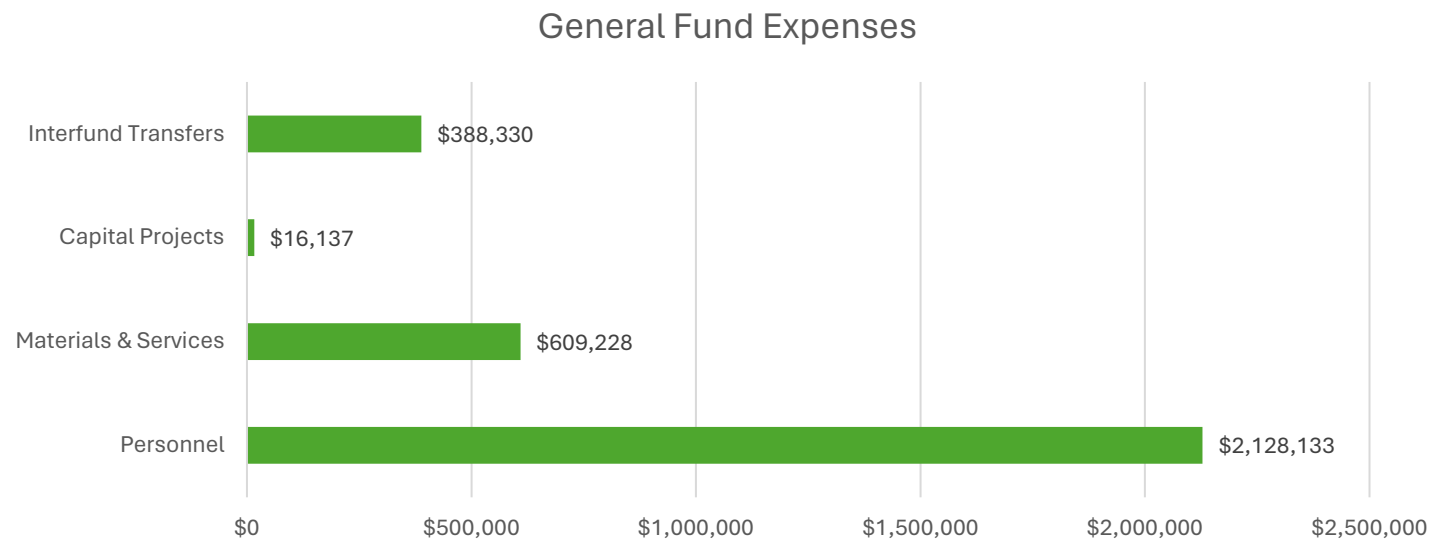
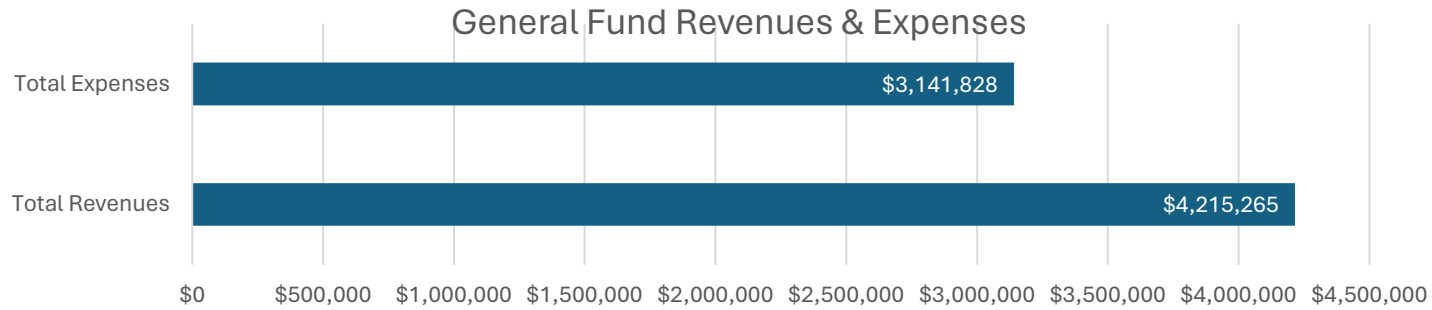
One thing that you may notice about this proposed budget is that we are not able to carry over as much revenue as in previous years, almost completely a result of the circumstances laid out above. You may also notice that while we do have funds allocated for some projects related to planning and growth, the state of the budget is such that the vast majority of funds are being allocated for basic operational functions. However, some highlights of funding allocation include a portion of funds set aside for a contract with the F.C.S. Group to pursue Systems Development Charges, funds for necessary capital improvements at the Sunset Recreation Center and the Sunset Pool and an appropriate allowance for staff merit and cost of living adjustments.

We are thankful for the Budget Committee members and look forward to this year's budget discussions. It is an honor to serve our community through our services and programs.

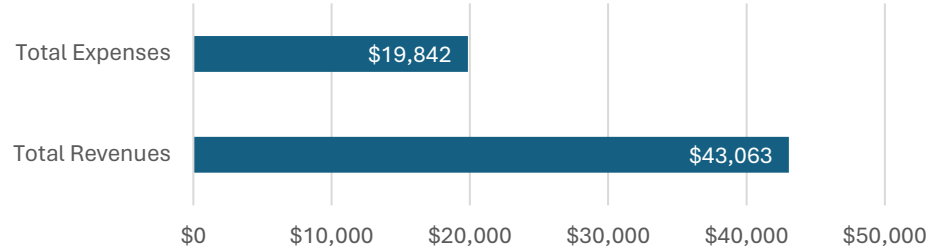
Fiscal Year 2022-2023

# A look back at the last completed year

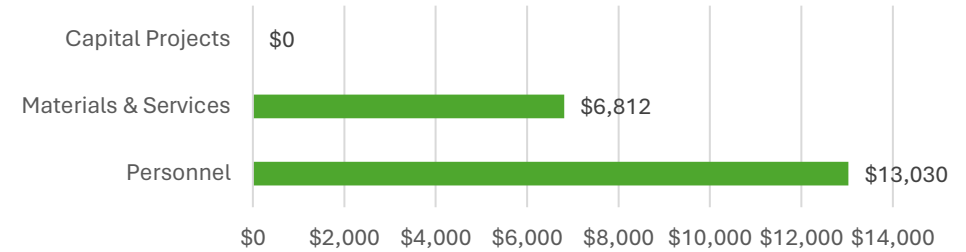
Our tax revenues have increased by an average of 3.77% every year over the past six years. That's an increase of \$368,285 since FY 2016-2017.



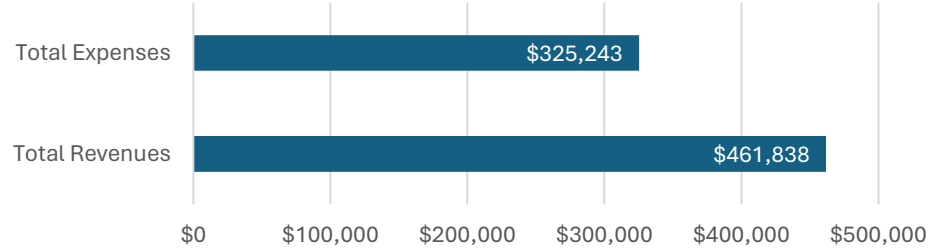
Broadway Field Fund  
Revenues & Expenses



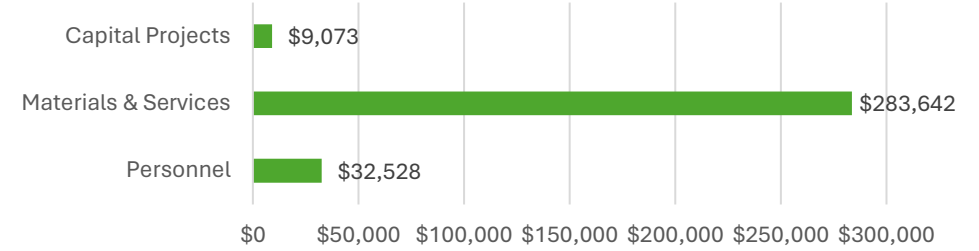
Broadway Field Fund  
Expenses



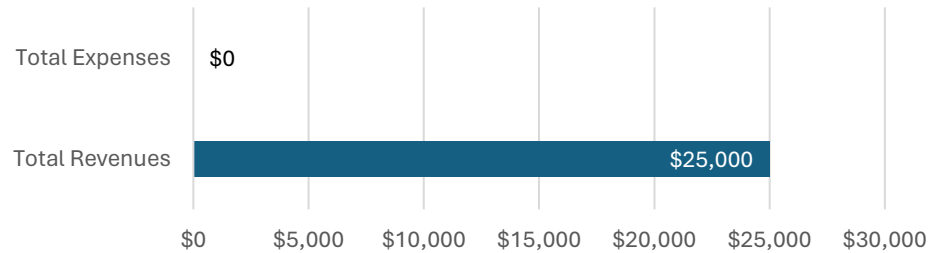
Sunset Recreation Center Fund  
Revenues & Expenses



Sunset Recreation Center  
Expenses



Capital Improvement Fund  
Revenues & Expenses

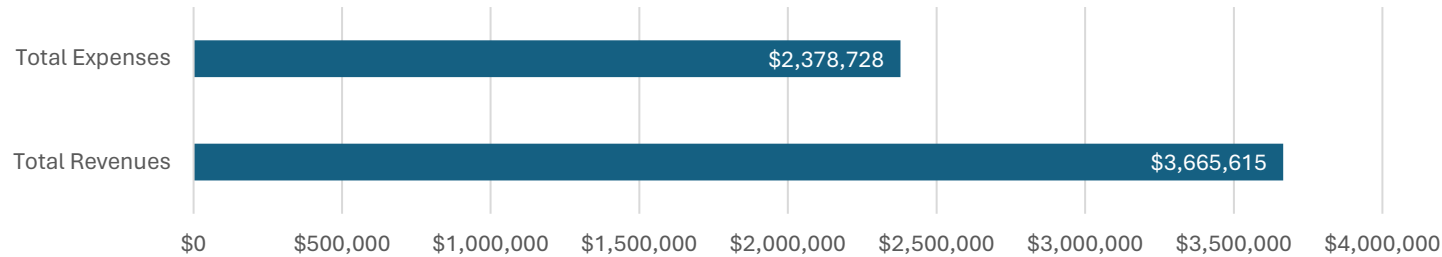


## Fiscal Year 2023-2024

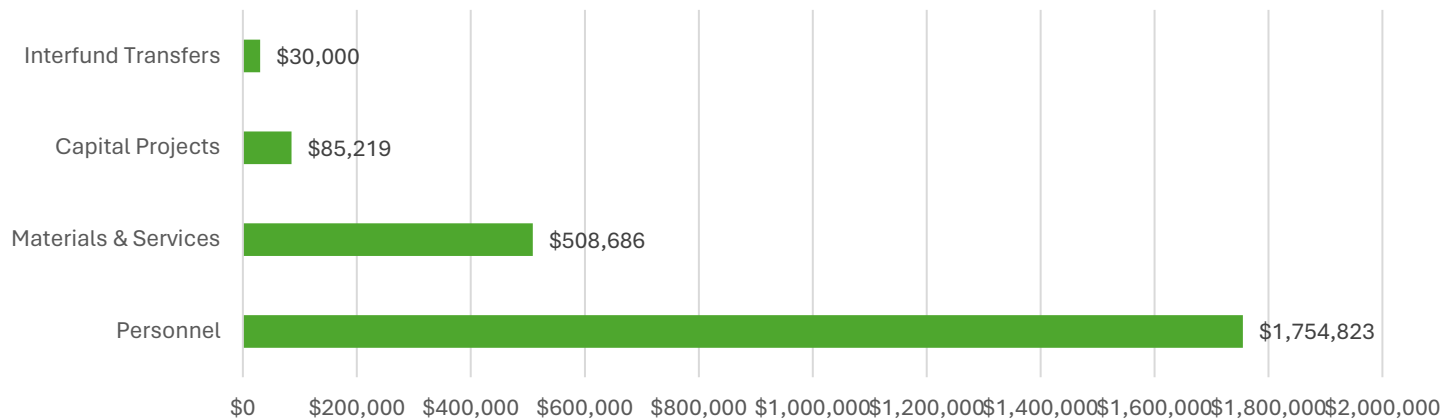
# A look at the current year

We started this year with a \$1,073,437 carry-over from the prior FY and while that may seem high, we had \$1,182,253 in expenses before our first tax payment arrived in early November 2023.

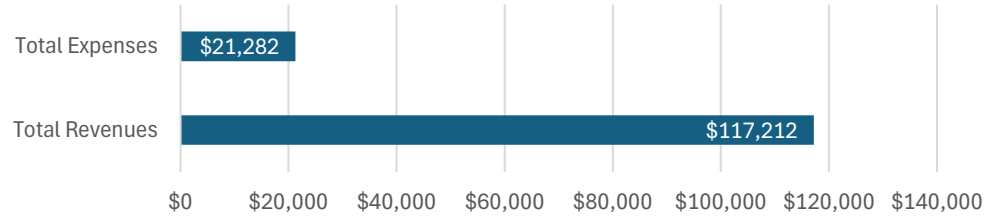
General Fund Revenues & Expenses (as of April 1, 2024)



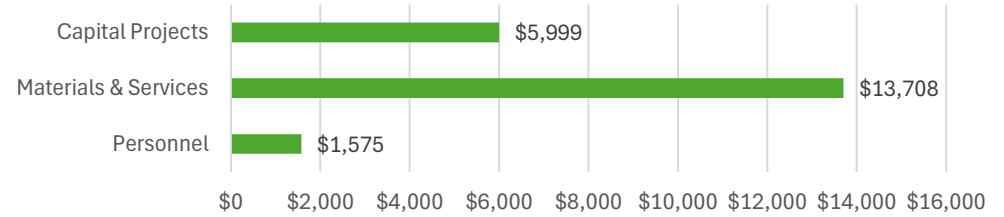
General Fund Expenses (as of April 1, 2024)



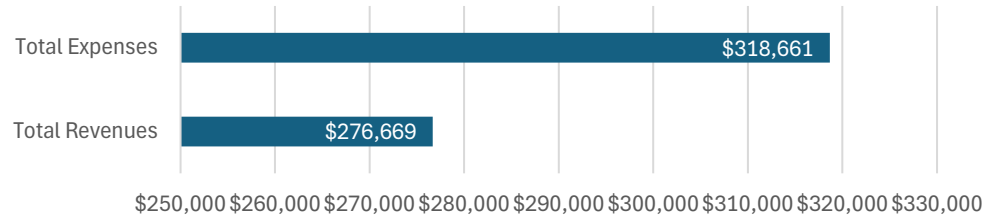
**Broadway Field Fund**  
Revenues & Expenses (as of April 1, 2024)



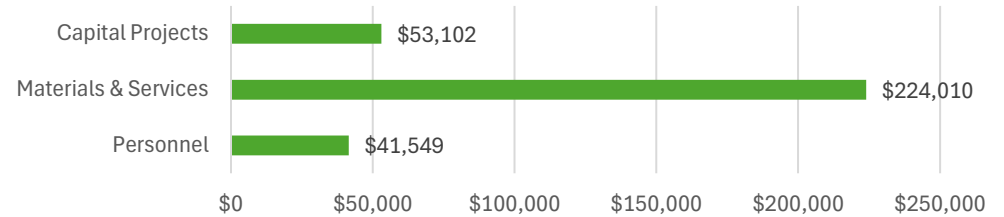
**Broadway Field Fund**  
Expenses (as of April 1, 2024)



**Sunset Recreation Center Fund**  
Revenues & Expenses (as of April 1, 2024)



**Sunset Recreation Center**  
Expenses (as of April 1, 2024)



**Capital Improvement Fund**  
Revenues & Expenses (as of April 1, 2024)

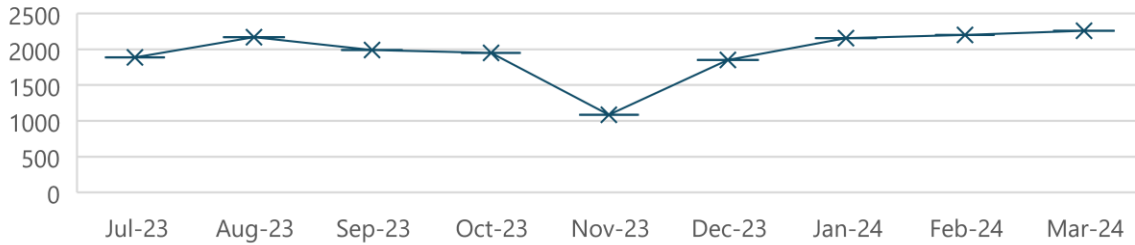


Fiscal Year 2023-2024

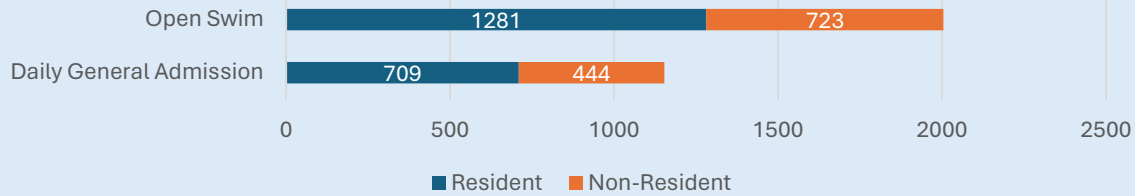
# Aquatics

Sunset Pool had 25,547 visits since July 1, 2023!

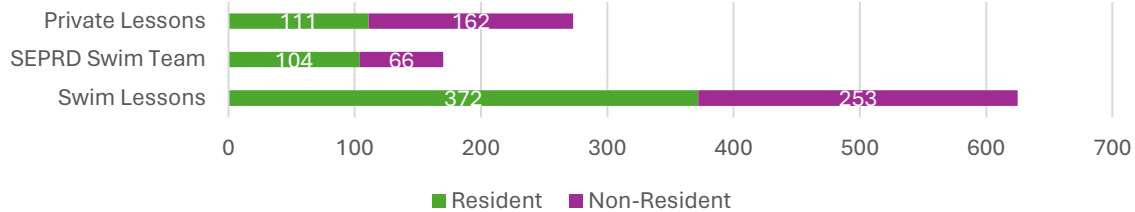
Sunset Pool Monthly Check-ins (through March 31, 2024)



General Admissions Sales (through March 31, 2024)

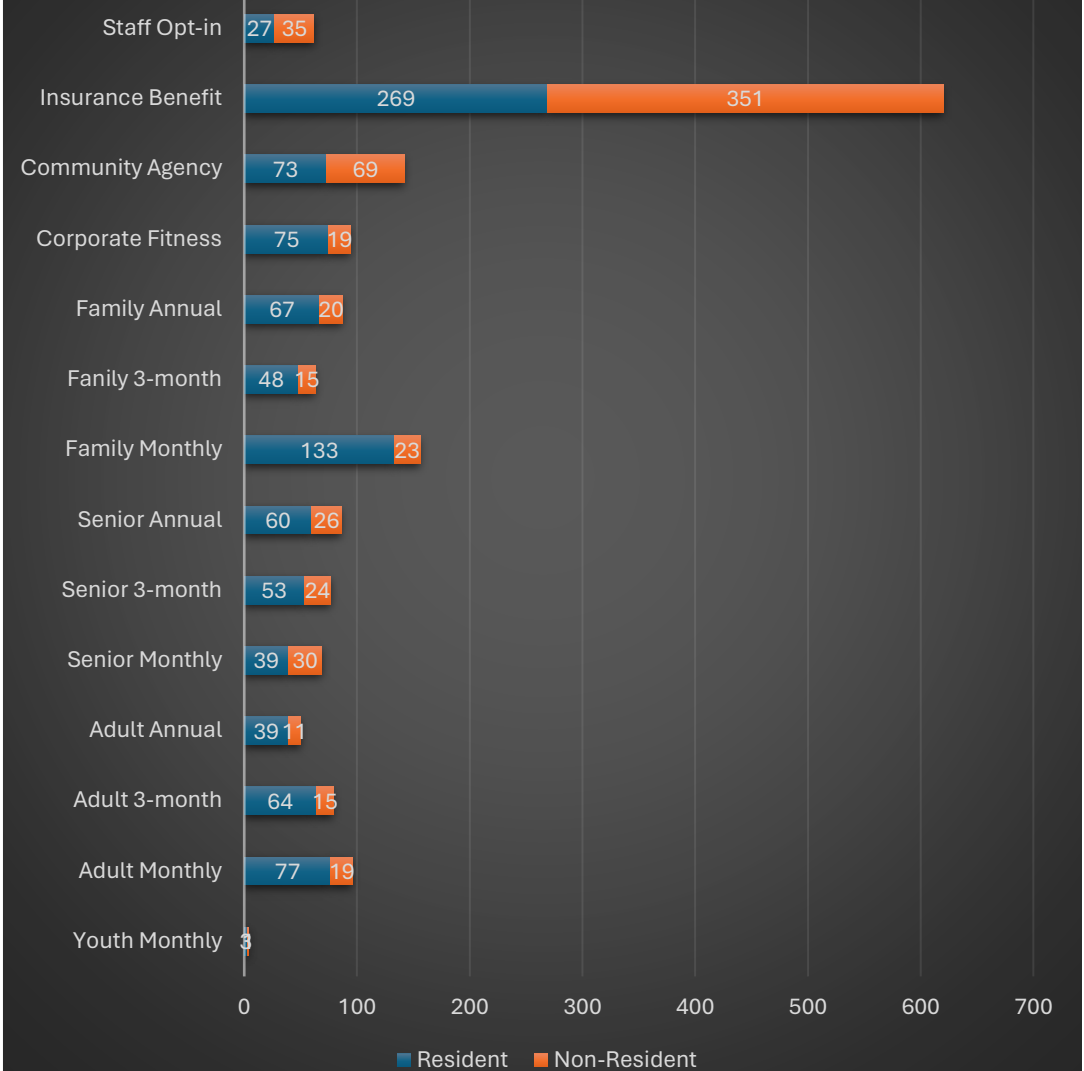


Swim Lessons & Swim Team Registrations (through March 31, 2024)



## Active Memberships

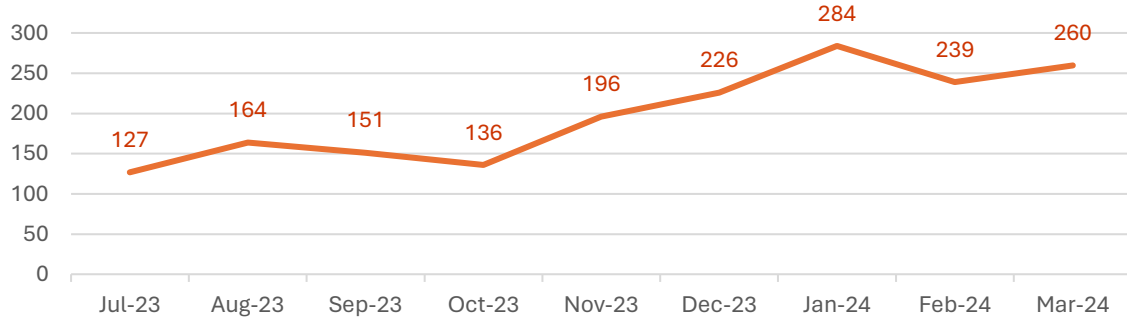
(through March 31, 2024)



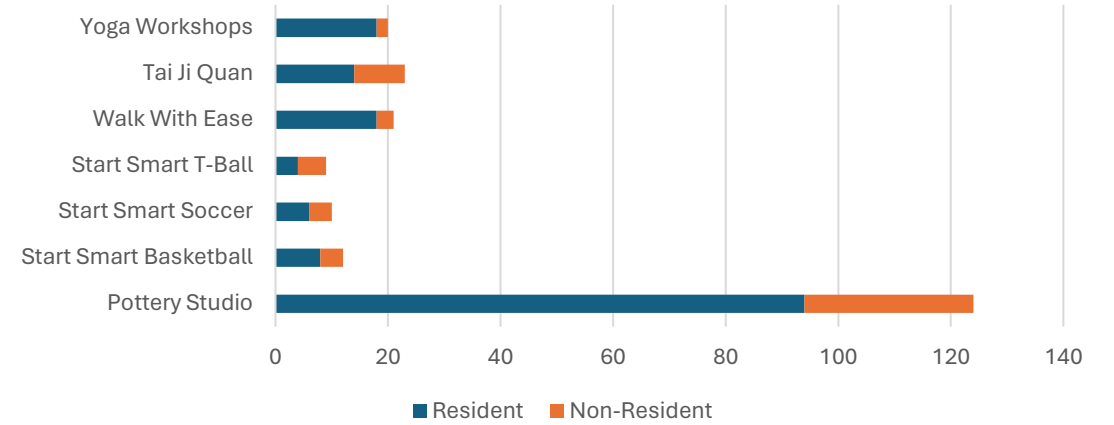
# Fiscal Year 2023-2024

## Recreation

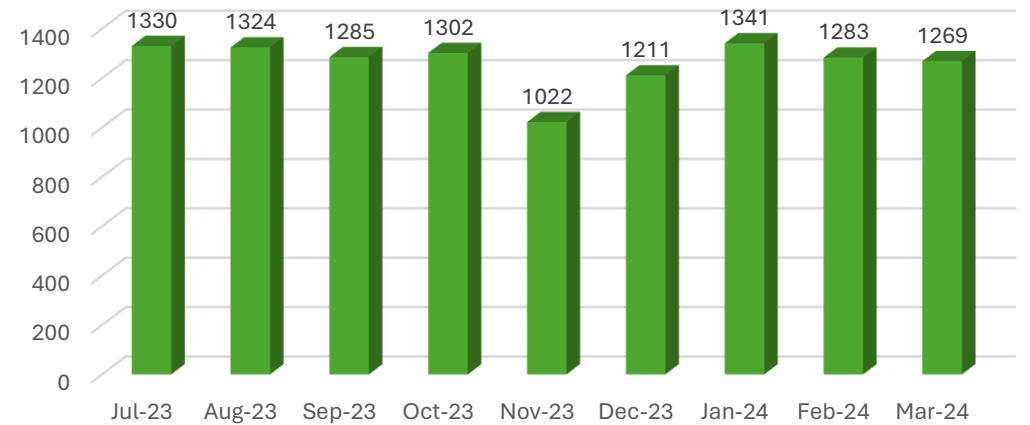
Pickle Ball Check-ins (through March 31, 2024)



Recreation Programs Requiring Registration (through March 31, 2024)



Dry Land & H2O Fitness Program Attendance (through March 31, 2024)



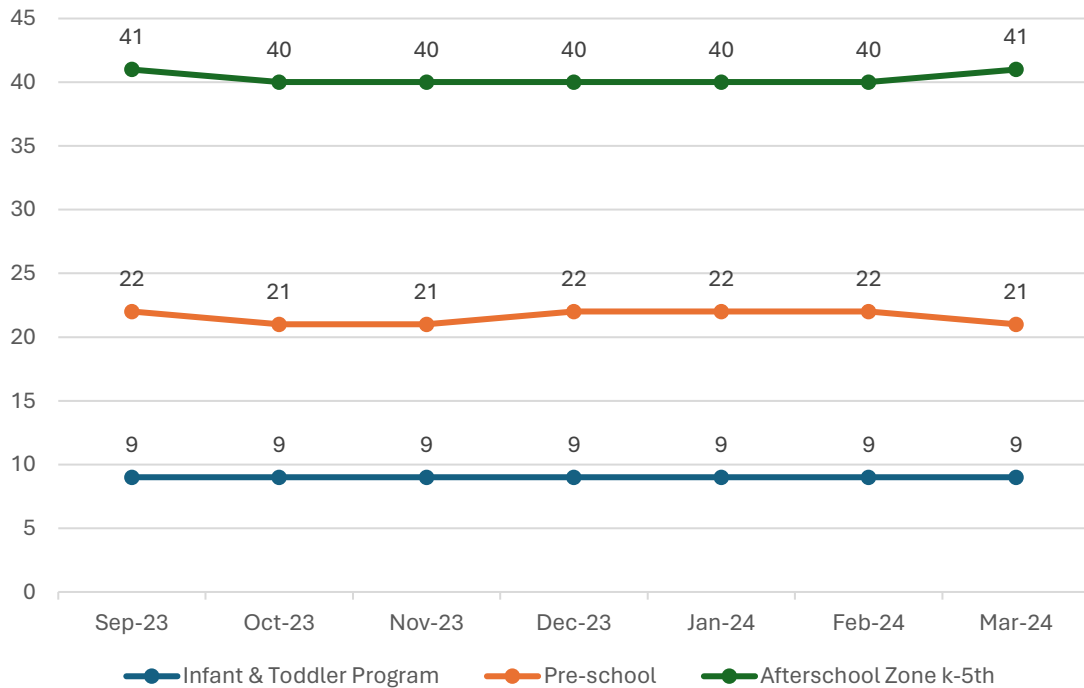


Fiscal Year 2023-2024

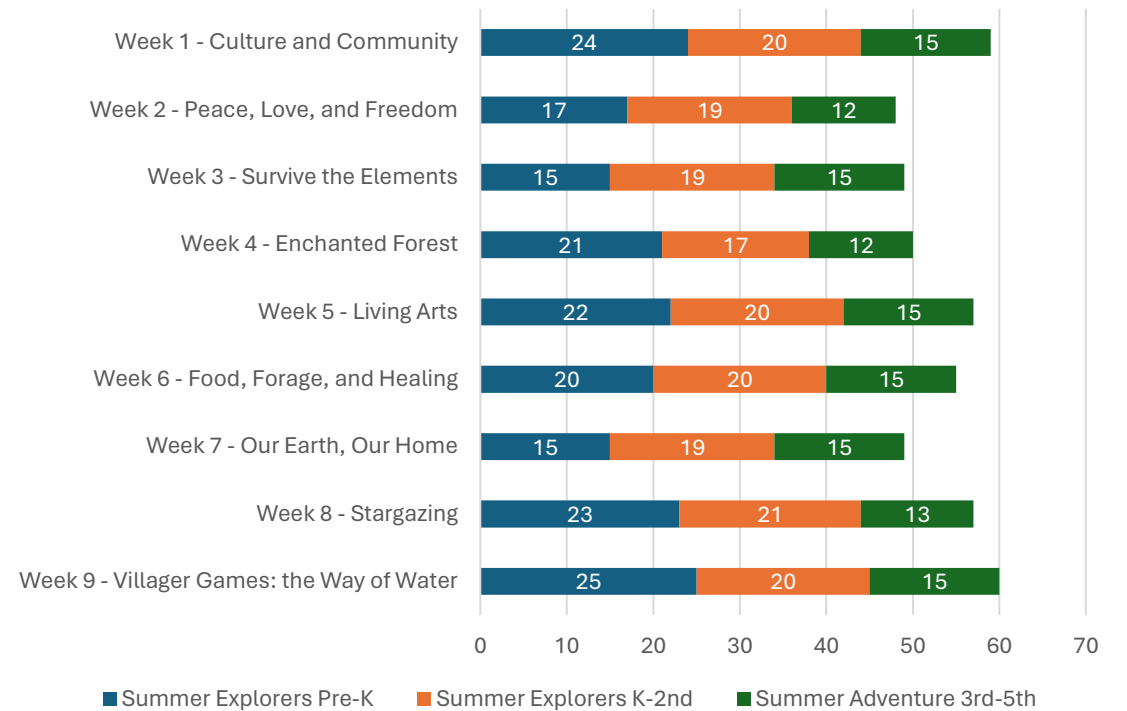
# Youth Programs

**We have had 4 infants and 5 toddlers registered every single month since the program was launched in October of 2022. We are looking for grant opportunities to expand the program and double our capacity in 2024.**

School-Year Programming  
(through March 31, 2024)



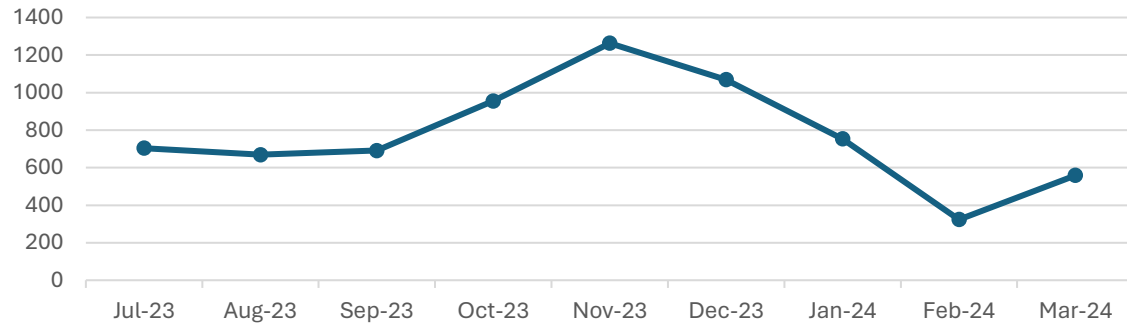
Summer Camp 2023



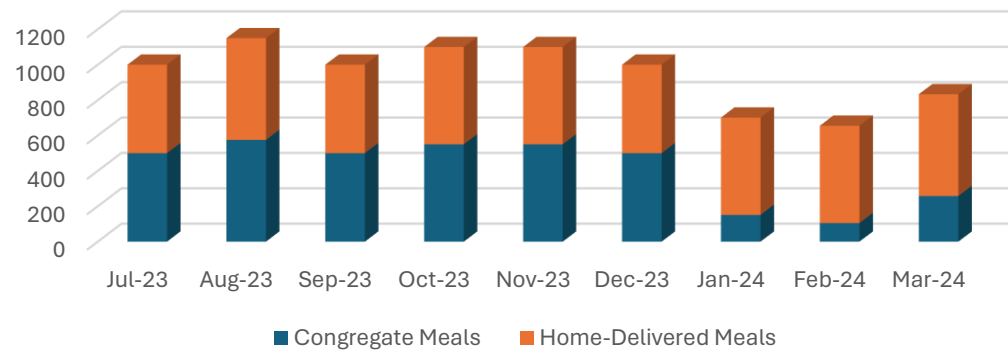
Fiscal Year 2023-2024

# Community Center

Community Center Visits  
(through March 31, 2024)

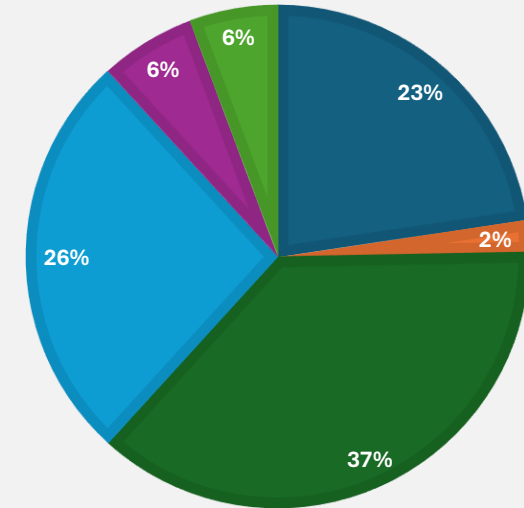


Senior Meal Site Program  
(through March 31, 2024)



## COMMUNITY CENTER USAGE

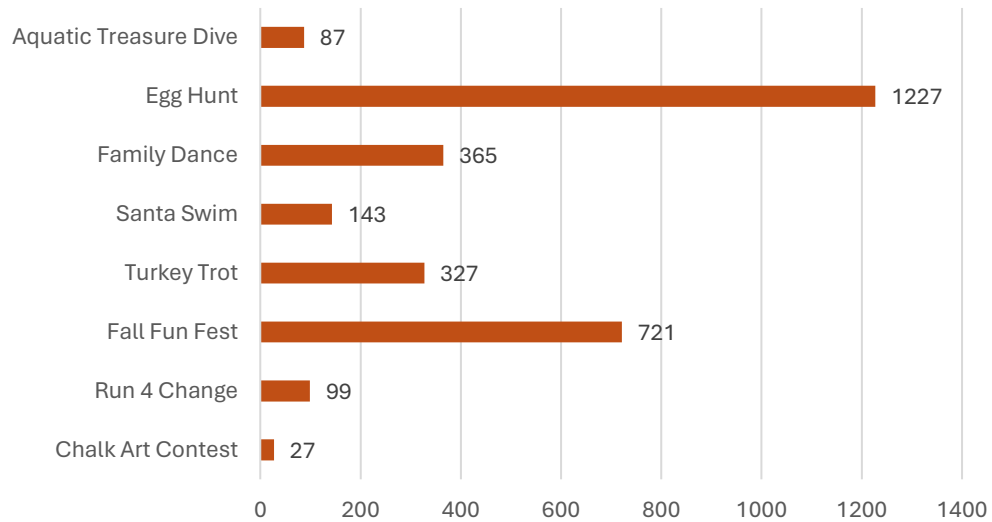
- SEPRD Classes
- Meetings
- Meal Site
- Rentals
- Senior Activities
- Community Agency Use



## Fiscal Year 2023-2024

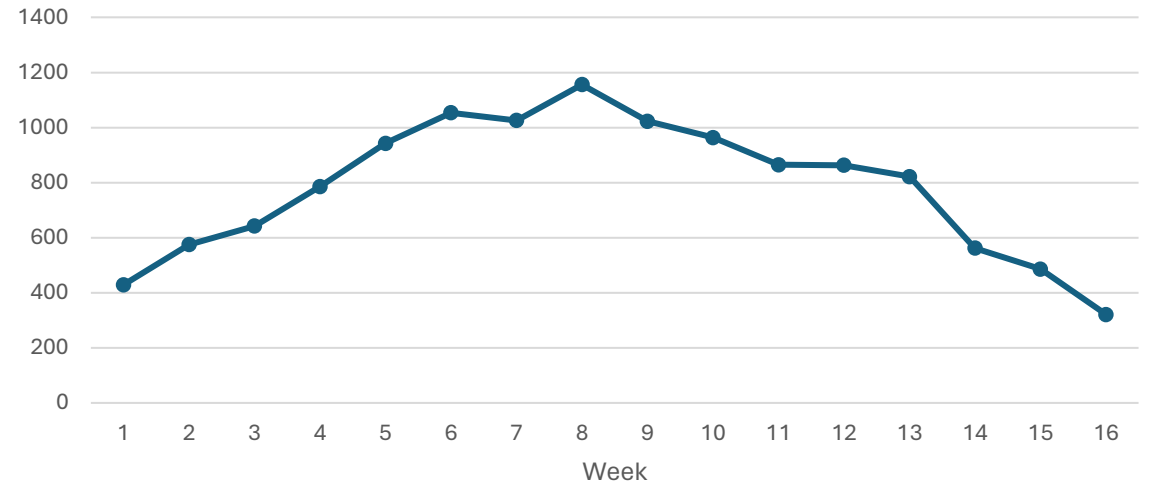
# Special Events

### Event Participation 2023-2024



**Turkey Trot continues to grow every year, with over 56% of attendees coming from outside of Clatsop County in 2023!**

### Seaside Farmer's Market Attendance Summer 2023



## 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  
Head Start  
Helping Hands  
Historical Society  
Home School Swim  
Jewell School District  
Kiwanis Club of Seaside  
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  
Pacific Northwest Toyota Dealers  
Pacifica Projects  
Pacific Ridge Elementary  
Prevention Works  
Providence Seaside Hospital  
Providence Seaside Hospital Board  
Providence Seaside Hospital Foundation  
Rotary Club of Seaside  
Seaside Chamber of Commerce  
Seaside Convention Center  
Seaside Downtown Development Association  
Seaside Fire & Rescue  
Seaside High School Key Club  
Seaside Kids Inc.  
Seaside Library  
Seaside Middle School Builder's Club  
Seaside Swim Team  
Seaside Rotary Foundation  
Seaside School District  
Seaside Service Club Council  
South County Community Food Bank  
Special District Association of Oregon (SDAO)  
Sunset Family Fitness  
Sunset Park & Recreation Foundation  
The Cookie Jar  
Tongue Point Job Corps  
US Coast Guard  
Warrenton School District

## **SECTION 4**

- **Budget FY 2024-2025**

**SEPRD Budget FY 24-25  
SUMMARY SHEET OF GENERAL FUND**

	Actual 16-17	Actual 17-18	Actual 18-19	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Adopted 23-24	Proposed 24-25	Budget Committee	Board Adopted
<b>1 REVENUES:</b>											
2 Net Working Capital	\$ 722,913	\$ 641,800	\$ 479,215	\$ 621,616	\$ 889,511	\$ 1,166,388	\$ 1,281,079	\$ 837,070	\$ 850,000	\$ 850,000	\$ 850,000
3 Previously Levied/Back Taxes	\$ 73,152	\$ 73,303	\$ 75,721	\$ 63,688	\$ 40,001	\$ 64,563	\$ 49,868	\$ 65,000	\$ 50,000	\$ 50,000	\$ 50,000
4 Wauna Mill Settlement	\$ -	\$ (5,841)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Tax Interest	\$ 368	\$ 571	\$ 787	\$ -	\$ 455	\$ 6,743	\$ 48,670	\$ 7,000	\$ 40,000	\$ 40,000	\$ 40,000
6											
7 <b>Other Resources:</b>											
8 Other/TRAN - Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Timber Tax Revenue	\$ 36,346	\$ 19,410	\$ 2,915	\$ 8,434	\$ 103,197	\$ 13,964	\$ 44,663	\$ 5,000	\$ 45,000	\$ 45,000	\$ 45,000
10 Donations	\$ -	\$ -	\$ 63,537	\$ 12,318	\$ 4,411	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
11 Bequests/Foundation	\$ 4,806	\$ 21,861	\$ 13,569	\$ -	\$ 6,655	\$ 1,583	\$ 2,325	\$ 15,000	\$ -	\$ -	\$ -
12 Grants/Sponsorships	\$ -	\$ -	\$ -	\$ 184,636	\$ 140,882	\$ -	\$ -	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000
13 Bank Interest	\$ 10,017	\$ 12,519	\$ 16,751	\$ 5,063	\$ 9,346	\$ 3,289	\$ 2,740	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
14 Miscellaneous	\$ 7,275	\$ 6,945	\$ 9,074	\$ 8,078	\$ 7,639	\$ 16,614	\$ 6,133	\$ 10,000	\$ 50,000	\$ 50,000	\$ 50,000
15 Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Aquatics	\$ 209,889	\$ 167,799	\$ 203,102	\$ 146,579	\$ 89,234	\$ 183,119	\$ 185,471	\$ 166,000	\$ 221,500	\$ 221,500	\$ 221,500
18 Recreation	\$ 51,366	\$ 60,099	\$ 72,159	\$ 50,527	\$ 22,593	\$ 45,428	\$ 51,641	\$ 101,500	\$ 91,900	\$ 91,900	\$ 91,900
19 Youth Programs	\$ 216,514	\$ 145,879	\$ 141,214	\$ 149,596	\$ 299,604	\$ 298,640	\$ 528,947	\$ 445,000	\$ 362,000	\$ 362,000	\$ 362,000
20 Community Center	\$ 46,028	\$ 82,695	\$ 82,510	\$ 74,385	\$ 66,788	\$ 88,921	\$ 102,536	\$ 93,800	\$ 107,600	\$ 107,600	\$ 107,600
21 Special Events	\$ 16,322	\$ 25,586	\$ 32,741	\$ 25,423	\$ 32,601	\$ 31,102	\$ 58,088	\$ 41,950	\$ 57,500	\$ 57,500	\$ 57,500
22 Broadway Field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,600	\$ 37,600	\$ 37,600
23 Sunset Recreation Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,500	\$ 162,500	\$ 162,500
24											
25 <b>Total Resources Except Taxes</b>	\$ 1,394,995	\$ 1,252,625	\$ 1,193,295	\$ 1,350,343	\$ 1,712,917	\$ 1,920,354	\$ 2,362,161	\$ 1,843,320	\$ 2,161,600	\$ 2,161,600	\$ 2,161,600
26 Taxes Est. to be rec'vd/Current	\$ 1,484,819	\$ 1,539,192	\$ 1,586,508	\$ 1,637,428	\$ 1,738,463	\$ 1,779,094	\$ 1,853,104	\$ 1,859,369	\$ 1,927,864	\$ 1,927,864	\$ 1,927,864
27											
28 <b>REVENUE TOTAL:</b>	\$ 2,879,814	\$ 2,791,817	\$ 2,779,803	\$ 2,987,771	\$ 3,451,380	\$ 3,699,448	\$ 4,215,265	\$ 3,702,689	\$ 4,089,464	\$ 4,089,464	\$ 4,089,464
29											
30 <b>EXPENSES:</b>											
31 <b>Department Expense:</b>											
32 Administration	\$ 432,009	\$ 476,921	\$ 464,873	\$ 464,722	\$ 614,042	\$ 686,981	\$ 825,308	\$ 742,500	\$ 775,265	\$ 804,765	\$ 804,765
33 Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 321,170	\$ 309,314	\$ 338,649	\$ 452,750	\$ 464,791	\$ 464,791	\$ 464,791
34 Aquatics	\$ 849,500	\$ 965,914	\$ 855,958	\$ 847,039	\$ 465,928	\$ 568,534	\$ 635,464	\$ 698,275	\$ 741,231	\$ 741,231	\$ 741,231
35 Recreation	\$ 100,421	\$ 128,840	\$ 121,149	\$ 97,352	\$ 76,874	\$ 123,577	\$ 91,105	\$ 175,055	\$ 175,648	\$ 175,648	\$ 175,648
36 Youth Programs	\$ 364,690	\$ 368,108	\$ 372,237	\$ 398,851	\$ 441,916	\$ 490,314	\$ 621,414	\$ 732,350	\$ 783,598	\$ 783,598	\$ 783,598
37 Community Center	\$ 81,741	\$ 119,395	\$ 111,926	\$ 111,195	\$ 90,922	\$ 141,560	\$ 141,452	\$ 165,900	\$ 126,485	\$ 126,485	\$ 126,485
38 Special Events	\$ 55,143	\$ 62,294	\$ 67,582	\$ 66,406	\$ 74,140	\$ 98,089	\$ 100,106	\$ 112,650	\$ 131,092	\$ 131,092	\$ 131,092
39 Broadway Field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,535	\$ 54,535	\$ 54,535
40 Sunset Recreation Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,475	\$ 399,475	\$ 399,475
41											
42 <b>Department Expenses Total:</b>	\$ 1,746,620	\$ 1,939,783	\$ 1,993,725	\$ 1,985,565	\$ 2,084,992	\$ 2,418,369	\$ 2,753,498	\$ 3,079,480	\$ 3,652,120	\$ 3,681,620	\$ 3,681,620
43											
44 <b>TRANSFERS:</b>											
45 Capital Improvement Fund	\$ 15,000	\$ 15,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
46 Broadway Field Fund	\$ 26,021	\$ 7,870	\$ 7,875	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -
47 Sunset Recreation Center Fund	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 333,330	\$ -	\$ -	\$ -	\$ -
48											
49 <b>TOTAL TRANSFERS:</b>	\$ 41,021	\$ 22,870	\$ 17,875	\$ -	\$ 150,000	\$ -	\$ 388,330	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000
50											
51 <b>DEBT SERVICE:</b>											
52 US Bank - Flex Lease Pool Improvements	\$ 111,438	\$ 112,058	\$ 112,664	\$ 112,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53 US Bank - TRAN Loan	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54 Wauna Mill Settlement	\$ 6,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 Zions Bank - SRC Building Purchase Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56											
57 <b>TOTAL DEBT SERVICE:</b>	\$ 117,637	\$ 112,058	\$ 112,664	\$ 112,695	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58											
59 <b>General Operating Contingency:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
60											
61 <b>Total Expenditures:</b>	\$ 1,905,278	\$ 2,074,711	\$ 2,124,264	\$ 2,098,260	\$ 2,284,992	\$ 2,418,369	\$ 3,141,828	\$ 3,159,480	\$ 3,727,120	\$ 3,756,620	\$ 3,756,620
62											
63 <b>Unappropriated Ending Fund Balance:</b>	\$ 974,537	\$ 717,106	\$ 655,539	\$ 889,511	\$ 1,166,388	\$ 1,281,079	\$ 1,073,437	\$ 543,209	\$ 362,345	\$ 332,844	\$ 332,844
64											
65 <b>Total Expenses incl. Unappropriated amt.</b>	\$ 2,879,814	\$ 2,791,817	\$ 2,779,803	\$ 2,987,771	\$ 3,451,380	\$ 3,699,448	\$ 4,215,265	\$ 3,702,689	\$ 4,089,464	\$ 4,089,464	\$ 4,089,464
66											
67 <b>Total Revenues:</b>	\$ 2,879,814	\$ 2,791,817	\$ 2,779,803	\$ 2,987,771	\$ 3,451,380	\$ 3,699,448	\$ 4,215,265	\$ 3,702,689	\$ 4,089,464	\$ 4,089,464	\$ 4,089,464

**FY 24-25  
ADMINISTRATION**

	Actual 21-22	Actual 22-23	Adopted 23-24	Proposed 24-25	Budget Committee	Board Adopted
1 <b>REVENUES:</b>						
2						
3 <b>REVENUE TOTAL:</b>						
4						
5 <b>EXPENSES:</b>						
6 <b>Personnel Services:</b>						
7 Executive Director (1.0 FTE)	\$ 128,707	\$ 100,441	\$ 109,000	\$ 115,000	\$ 115,000	\$ 115,000
8 Director of Development (1.0 FTE)	\$ 59,058	\$ 60,105	\$ 62,500	\$ 79,921	\$ 79,921	\$ 79,921
9 Finance Manager (1.0 FTE)	\$ 55,223	\$ 57,801	\$ 60,000	\$ 60,265	\$ 60,265	\$ 60,265
11 Marketing Manager (0.5 FTE)	\$ 35,614	\$ 15,956	\$ -	\$ -	\$ -	\$ -
12 Human Resource Coordinator (1.0 FTE)	\$ 18,846	\$ 46,162	\$ 57,500	\$ 62,879	\$ 62,879	\$ 62,879
13 Administrative Personnel Services (1.25 FTE)	\$ 143,202	\$ 274,583	\$ 198,500	\$ 179,095	\$ 179,095	\$ 179,095
14						
15 <b>Personnel Services Total: (FTE 5.25)</b>	<b>\$ 440,649</b>	<b>\$ 555,048</b>	<b>\$ 487,500</b>	<b>\$ 497,160</b>	<b>\$ 497,160</b>	<b>\$ 497,160</b>
16						
17 <b>Materials &amp; Services:</b>						
18 AD Postage & Freight	\$ 1,436	\$ 1,288	\$ 3,000	\$ 500	\$ 500	\$ 500
19 AD Advertising	\$ 7,977	\$ 9,743	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
20 AD Legal Fees	\$ 4,442	\$ 2,145	\$ 4,500	\$ 4,000	\$ 4,000	\$ 4,000
21 AD Financial Review	\$ 20,250	\$ 18,650	\$ 21,500	\$ 24,000	\$ 24,000	\$ 24,000
22 AD License/Permits	\$ 15,761	\$ 8,995	\$ 12,500	\$ 24,000	\$ 24,000	\$ 24,000
23 AD Membership Dues	\$ 5,873	\$ 7,319	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
24 AD Communications	\$ 19,061	\$ 9,607	\$ 15,000	\$ 13,000	\$ 13,000	\$ 13,000
25 AD Election Cost	\$ 3,349	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
26 AD Insurance	\$ 23,369	\$ 51,548	\$ 25,000	\$ 32,000	\$ 32,000	\$ 32,000
27 AD Meetings/Notices	\$ 141	\$ 987	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
28 AD Office Supplies	\$ 3,719	\$ 5,968	\$ 3,500	\$ 2,000	\$ 2,000	\$ 2,000
29 AD Training/Travel/Meetings	\$ 9,726	\$ 15,545	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
30 AD Board Training/Travel/Meetings	\$ 3,183	\$ 3,292	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
31 AD Printing	\$ 815	\$ 467	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000
32 AD Bank Expenses	\$ 6,115	\$ 11,050	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
33 AD Machine Repair/Software/Hardware	\$ 45,281	\$ 19,729	\$ 22,000	\$ 18,000	\$ 18,000	\$ 18,000
34 AD Contract Services	\$ 46,913	\$ 77,916	\$ 74,500	\$ 92,105	\$ 92,105	\$ 92,105
35 AD Admin Other	\$ 10,586	\$ 7,549	\$ -	\$ -	\$ -	\$ -
36 AD Employee Recognition/Retention	\$ 13,303	\$ 13,032	\$ 12,500	\$ 10,500	\$ 40,000	\$ 40,000
37 AD Recruitment	\$ 4,119	\$ 1,940	\$ 3,000	\$ 2,000	\$ 2,000	\$ 2,000
38 AD Committee Expense	\$ 914	\$ 3,490	\$ 12,500	\$ 10,000	\$ 10,000	\$ 10,000
39						
40 <b>Materials &amp; Services Total:</b>	<b>\$ 246,331</b>	<b>\$ 270,260</b>	<b>\$ 255,000</b>	<b>\$ 278,105</b>	<b>\$ 307,605</b>	<b>\$ 307,605</b>
41						
42 <b>CAPITAL OUTLAY:</b>						
43 Capital Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44						
45 <b>CAPITAL OUTLAY TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
46						
47 <b>Total Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
48 <b>Total Expenses:</b>	<b>\$ 686,981</b>	<b>\$ 825,308</b>	<b>\$ 742,500</b>	<b>\$ 775,265</b>	<b>\$ 804,765</b>	<b>\$ 804,765</b>
49						
50 <b>Difference:</b>	<b>\$ (686,981)</b>	<b>\$ (825,308)</b>	<b>\$ (742,500)</b>	<b>\$ (775,265)</b>	<b>\$ (804,765)</b>	<b>\$ (804,765)</b>
51 <b>Cost Recovery:</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

**FY 24-25  
MAINTENANCE**

	Actual 21-22	Actual 22-23	Adopted 23-24	Proposed 24-25	Budget Committee	Board Adopted
1 <b>REVENUES:</b>						
2						
3 <b>REVENUE TOTAL:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4						
5 <b>EXPENSES:</b>						
6 <b>Personnel Services:</b>						
7 Director of Maintenance & Facilities (1.0 FTE)	\$ 97,954	\$ 81,117	\$ 83,250	\$ 83,629	\$ 83,629	\$ 83,629
8 Maintenance Personnel Services (3.35 FTE)	\$ 156,488	\$ 161,133	\$ 174,250	\$ 183,912	\$ 183,912	\$ 183,912
9						
10 <b>Personnel Services Total: (FTE 3.35)</b>	\$ 254,442	\$ 242,250	\$ 257,500	\$ 267,541	\$ 267,541	\$ 267,541
11						
12 <b>Materials &amp; Services:</b>						
13 MNT Membership Dues	\$ -	\$ 629	\$ 750	\$ 750	\$ 750	\$ 750
14 MNT Office Supplies	\$ 783	\$ 1,630	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
15 MNT Training/Travel/Meetings	\$ 1,783	\$ 4,714	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
16 MNT Contract Services	\$ -	\$ -	\$ 1,500	\$ 39,000	\$ 39,000	\$ 39,000
17 MNT Admin Repair & Maintenance	\$ 5,202	\$ 751	\$ 3,000	\$ 1,500	\$ 1,500	\$ 1,500
18 MNT Aquatics Repair & Maintenance	\$ 35,645	\$ 60,964	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
19 MNT SRC Repair & Maintenance	\$ 1,094	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
20 MNT Recreation Repair & Maintenance	\$ 921	\$ 1,316	\$ 2,000	\$ 1,500	\$ 1,500	\$ 1,500
21 MNT Community Center Repair & Maintenance	\$ 681	\$ 884	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
22 MNT MBPH Repair & Maintenance	\$ -	\$ 107	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
23 MNT Grounds Repair & Maintenance	\$ 4,885	\$ 5,424	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000
24 MNT BF Repair & Maintenance				\$ 6,000	\$ 6,000	\$ 6,000
25 MNT Other	\$ 1,253	\$ 1,082	\$ -	\$ -	\$ -	\$ -
26 MNT Vehicle Repairs	\$ 2,625	\$ 1,661	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
27 MNT Fuel	\$ -	\$ 1,100	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,000
28						
29 <b>Materials &amp; Services Total:</b>	\$ 54,872	\$ 80,262	\$ 85,250	\$ 177,250	\$ 177,250	\$ 177,250
30						
31 <b>CAPITAL OUTLAY:</b>						
32 MNT Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 AQ Capital Equipment	\$ -	\$ 16,137	\$ 110,000	\$ 20,000	\$ 20,000	\$ 20,000
34 CC Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35 RC Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 MBPH Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37 Grounds Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38						
39 <b>CAPITAL OUTLAY TOTAL:</b>	\$ -	\$ 16,137	\$ 110,000	\$ 20,000	\$ 20,000	\$ 20,000
40						
41 <b>Total Revenues:</b>	\$ -		\$ -		\$ -	\$ -
42 <b>Total Expenses:</b>	\$ 309,314	\$ 338,649	\$ 452,750	\$ 464,791	\$ 464,791	\$ 464,791
43						
44 <b>Difference:</b>	\$ (309,314)	\$ (338,649)	\$ (452,750)	\$ (464,791)	\$ (464,791)	\$ (464,791)
45 <b>Cost Recovery:</b>	0%	0%	0%	0%	0%	0%



**FY 24-25  
AQUATICS**

	Actual 21-22	Actual 22-23	Adopted 23-24	Proposed 24-25	Budget Committee	Board Adopted
<b>1 REVENUES:</b>						
2 School Programs	\$ 11,693	\$ 10,283	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
3 Open Swim	\$ 1,773	\$ 7,074	\$ 9,000	\$ 11,000	\$ 11,000	\$ 11,000
4 Swim Lessons (Classes)	\$ 67,419	\$ 60,363	\$ 50,000	\$ 70,000	\$ 70,000	\$ 70,000
5 Pass Sales	\$ 57,977	\$ 56,111	\$ 57,000	\$ 65,000	\$ 65,000	\$ 65,000
6 Swim Team	\$ 8,993	\$ 8,178	\$ 8,500	\$ 12,000	\$ 12,000	\$ 12,000
7 Contracted Programs (Product Enhancement)	\$ 23,525	\$ 25,228	\$ 15,000	\$ 36,000	\$ 36,000	\$ 36,000
8 Vending	\$ 7,705	\$ 8,164	\$ 8,000	\$ 8,500	\$ 8,500	\$ 8,500
9 Rentals	\$ 3,434	\$ 5,646	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500
10 Grants/ Donations	\$ 600	\$ 104	\$ -	\$ -	\$ -	\$ -
11 Sponsorships/Scholarships	\$ -	\$ 4,320	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
12						
<b>13 REVENUE TOTAL:</b>	<b>\$ 183,119</b>	<b>\$ 185,471</b>	<b>\$ 166,000</b>	<b>\$ 221,500</b>	<b>\$ 221,500</b>	<b>\$ 221,500</b>
14						
<b>15 EXPENSES:</b>						
<b>16 Personnel Services:</b>						
17 Director of Programs (0.3 FTE)	\$ 26,241	\$ 23,062	\$ 25,000	\$ 26,030	\$ 26,030	\$ 26,030
18 Director of Operations (0.0 FTE)	\$ 4,264	\$ 7,513	\$ 7,800	\$ -	\$ -	\$ -
19 AQ Coordinator (1.0 FTE)	\$ 36,833	\$ 49,829	\$ 52,500	\$ 60,000	\$ 60,000	\$ 60,000
20 AQ Personnel Services (12.67 FTE)	\$ 395,994	\$ 444,930	\$ 485,975	\$ 532,451	\$ 532,451	\$ 532,451
21						
<b>22 Personnel Services Total: (FTE 13.97)</b>	<b>\$ 463,332</b>	<b>\$ 525,334</b>	<b>\$ 571,275</b>	<b>\$ 618,481</b>	<b>\$ 618,481</b>	<b>\$ 618,481</b>
23						
<b>24 Materials &amp; Services:</b>						
25 AQ Membership Dues	\$ 103	\$ 1,068	\$ 1,000	\$ 500	\$ 500	\$ 500
26 AQ Office Supplies	\$ 955	\$ 1,984	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
27 AQ Training/Travel/Meetings	\$ 4,922	\$ 2,954	\$ 5,200	\$ 3,500	\$ 3,500	\$ 3,500
28 AQ Contract Services	\$ 3,028	\$ 1,615	\$ 2,500	\$ 1,000	\$ 1,000	\$ 1,000
29 AQ Natural Gas	\$ 27,207	\$ 37,041	\$ 32,000	\$ 33,500	\$ 33,500	\$ 33,500
30 AQ Electricity	\$ 22,705	\$ 25,893	\$ 32,000	\$ 33,500	\$ 33,500	\$ 33,500
31 AQ Water/ Sewer	\$ 6,359	\$ 6,897	\$ 10,000	\$ 12,500	\$ 12,500	\$ 12,500
32 AQ Operating	\$ 15,337	\$ 19,315	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
33 AQ Vending	\$ 5,138	\$ 8,147	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
34 AQ Program Supplies	\$ 3,079	\$ 2,866	\$ 9,000	\$ 6,000	\$ 6,000	\$ 6,000
35 AQ Swim Team Program Supplies	\$ 201	\$ -	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
36 AQ Other	\$ 325	\$ 505	\$ -	\$ -	\$ -	\$ -
37 AQ Refunds	\$ 995	\$ 1,845	\$ 4,800	\$ 2,000	\$ 2,000	\$ 2,000
38 AQ License/Permits	\$ 330	\$ -	\$ 1,000	\$ 1,750	\$ 1,750	\$ 1,750
39						
<b>40 Materials &amp; Services Total:</b>	<b>\$ 90,684</b>	<b>\$ 110,130</b>	<b>\$ 127,000</b>	<b>\$ 122,750</b>	<b>\$ 122,750</b>	<b>\$ 122,750</b>
41						
<b>42 CAPITAL OUTLAY:</b>						
43 AQ Capital Equipment	\$ 14,518	\$ -	\$ -	\$ -	\$ -	\$ -
44						
<b>45 CAPITAL OUTLAY TOTAL:</b>	<b>\$ 14,518</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
46						
<b>47 Total Revenues:</b>	<b>\$ 183,119</b>	<b>\$ 185,471</b>	<b>\$ 166,000</b>	<b>\$ 221,500</b>	<b>\$ 221,500</b>	<b>\$ 221,500</b>
<b>48 Total Expenses:</b>	<b>\$ 568,534</b>	<b>\$ 635,464</b>	<b>\$ 698,275</b>	<b>\$ 741,231</b>	<b>\$ 741,231</b>	<b>\$ 741,231</b>
49						
<b>50 Difference:</b>	<b>\$ (385,415)</b>	<b>\$ (449,994)</b>	<b>\$ (532,275)</b>	<b>\$ (519,731)</b>	<b>\$ (519,731)</b>	<b>\$ (519,731)</b>
<b>51 Cost Recovery:</b>	<b>32%</b>	<b>29%</b>	<b>24%</b>	<b>30%</b>	<b>30%</b>	<b>30%</b>

**FY 24-25  
RECREATION**

	Actual 21-22	Actual 22-23	Adopted 23-24	Proposed 24-25	Budget Committee	Board Adopted
<b>1 REVENUES:</b>						
2 RC Program	\$ 9,533	\$ 8,223	\$ 14,000	\$ 15,000	\$ 15,000	\$ 15,000
3 RC League	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 RC Fitness	\$ 21,722	\$ 26,975	\$ 24,500	\$ 30,000	\$ 30,000	\$ 30,000
5 RC Grants/ Donations	\$ 2,683	\$ 3,500	\$ 47,500	\$ 15,000	\$ 15,000	\$ 15,000
6 RC Sponsorships	\$ 200	\$ -	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
7 RC New Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 RC Contracted Programs (Product Enhancement)	\$ 2,435	\$ 12,131	\$ 10,000	\$ 25,400	\$ 25,400	\$ 25,400
9 RC Events/Workshops	\$ 7,647	\$ 690	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
10 RC Community Garden	\$ 1,208	\$ 122	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
11						
<b>12 REVENUE TOTAL:</b>	<b>\$ 45,428</b>	<b>\$ 51,641</b>	<b>\$ 101,500</b>	<b>\$ 91,900</b>	<b>\$ 91,900</b>	<b>\$ 91,900</b>
13						
<b>14 EXPENSES:</b>						
<b>15 Personnel Services:</b>						
16 Director of Programs (0.2 FTE)	\$ 17,494	\$ 15,374	\$ 16,755	\$ 17,353	\$ 17,353	\$ 17,353
17 RC Fitness Manager (0.5 FTE)	\$ -	\$ 7,270	\$ 27,250	\$ 30,000	\$ 30,000	\$ 30,000
18 Recreation Personnel Services (0.75 FTE)	\$ 33,577	\$ 52,748	\$ 61,500	\$ 96,595	\$ 96,595	\$ 96,595
19						
<b>20 Personnel Services Total: (FTE 1.45)</b>	<b>\$ 51,071</b>	<b>\$ 68,122</b>	<b>\$ 105,505</b>	<b>\$ 143,948</b>	<b>\$ 143,948</b>	<b>\$ 143,948</b>
21						
<b>22 Materials &amp; Services:</b>						
23 RC Membership Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 RC Office Supplies	\$ -	\$ 259	\$ 300	\$ 300	\$ 300	\$ 300
25 RC Training/Travel/Meetings	\$ -	\$ 933	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000
26 RC Contract Services	\$ 10,243	\$ 9,309	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
27 RC Program Supplies	\$ 7,455	\$ 10,407	\$ 47,500	\$ 10,000	\$ 10,000	\$ 10,000
28 RC Leagues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29 RC Fitness	\$ -	\$ 929	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500
30 RC Fitness Events	\$ 782	\$ 564	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
31 RC Refunds	\$ 40	\$ 278	\$ 750	\$ 300	\$ 300	\$ 300
32 RC License/Permits	\$ -	\$ -	\$ 500	\$ 100	\$ 100	\$ 100
33 RC Community Garden Expense	\$ 933	\$ 304	\$ 3,500	\$ 2,000	\$ 2,000	\$ 2,000
34 RC New Program Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35						
<b>36 Materials &amp; Services Total:</b>	<b>\$ 19,453</b>	<b>\$ 22,983</b>	<b>\$ 69,550</b>	<b>\$ 31,700</b>	<b>\$ 31,700</b>	<b>\$ 31,700</b>
37						
<b>38 CAPITAL OUTLAY:</b>						
39 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40						
<b>41 CAPITAL OUTLAY TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
42						
<b>43 Total Revenues:</b>	<b>\$ 45,428</b>	<b>\$ 51,641</b>	<b>\$ 101,500</b>	<b>\$ 91,900</b>	<b>\$ 91,900</b>	<b>\$ 91,900</b>
<b>44 Total Expenses:</b>	<b>\$ 70,524</b>	<b>\$ 91,105</b>	<b>\$ 175,055</b>	<b>\$ 175,648</b>	<b>\$ 175,648</b>	<b>\$ 175,648</b>
45						
<b>46 Difference:</b>	<b>\$ (25,096)</b>	<b>\$ (39,464)</b>	<b>\$ 101,500</b>	<b>\$ (83,748)</b>	<b>\$ (83,748)</b>	<b>\$ (83,748)</b>
<b>47 Cost Recovery:</b>	<b>64%</b>	<b>57%</b>	<b>58%</b>	<b>52%</b>	<b>52%</b>	<b>52%</b>

**FY 24-25  
YOUTH PROGRAMS**

	Actual 21-22	Actual 22-23	Adopted 23-24	Proposed 24-25	Budget Committee	Board Adopted
<b>1 REVENUES:</b>						
2 YP Grants/Donations	\$ -	\$ 198,275	\$ 140,000	\$ 50,000	\$ 50,000	\$ 50,000
3 YP Sponsorships/Scholarships	\$ -	\$ 49,680	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
4 YP Summer Camp	\$ 129,145	\$ 46,267	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
5 YP ASA- K- 5th grade	\$ 54,387	\$ 61,734	\$ 38,000	\$ 45,000	\$ 45,000	\$ 45,000
6 YP Day Off Trips/Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 YP Learning Ladder	\$ 58,791	\$ 102,490	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
8 YP ASA- Preschool	\$ 24,365	\$ 98	\$ -	\$ -	\$ -	\$ -
9 YP Summer Explorers	\$ 31,952	\$ 26,863	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
10 YP Middle School Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 YP Art Explorers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 YP Infant Toddler Care	\$ -	\$ 43,540	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
16						
17 <b>REVENUE TOTAL:</b>	<b>\$ 298,640</b>	<b>\$ 528,947</b>	<b>\$ 445,000</b>	<b>\$ 362,000</b>	<b>\$ 362,000</b>	<b>\$ 362,000</b>
18						
19						
<b>20 EXPENSES:</b>						
<b>21 Personnel Services:</b>						
22 Director of Programs (0.3 FTE)	\$ 26,240	\$ 23,062	\$ 24,850	\$ 26,030	\$ 26,030	\$ 26,030
23 YP Manager (1.0 FTE)	\$ 40,688	\$ 54,183	\$ 57,500	\$ 59,084	\$ 59,084	\$ 59,084
24 YP Coordinator (0.0 FTE)	\$ 21,568	\$ -	\$ -	\$ -	\$ -	\$ -
25 Youth Programs Personnel Services (11.8 FTE)	\$ 339,075	\$ 468,491	\$ 577,500	\$ 643,984	\$ 643,984	\$ 643,984
26						
27 <b>Personnel Services Total: (FTE 13.10)</b>	<b>\$ 427,571</b>	<b>\$ 545,736</b>	<b>\$ 659,850</b>	<b>\$ 729,098</b>	<b>\$ 729,098</b>	<b>\$ 729,098</b>
28						
<b>29 Materials &amp; Services:</b>						
30 YP Membership Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 YP Office Supplies	\$ 636	\$ 483	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
32 YP Training/Travel/Meetings	\$ 1,433	\$ 3,494	\$ 5,500	\$ 3,500	\$ 3,500	\$ 3,500
33 YP Electricity	\$ 2,314	\$ -	\$ -	\$ -	\$ -	\$ -
34 YP Water/Sewer	\$ 1,190	\$ 105	\$ -	\$ -	\$ -	\$ -
35 YP Operating Expense	\$ 4,250	\$ 2,934	\$ 5,000	\$ 1,500	\$ 1,500	\$ 1,500
36 YP Repair/Maintenance	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -
37 YP Program Supplies 2nd-8th	\$ 17,812	\$ 8,055	\$ 10,000	\$ 8,000	\$ 8,000	\$ 8,000
38 YP Program Supplies Prek- 1st	\$ 6,342	\$ 5,739	\$ 7,500	\$ 8,000	\$ 8,000	\$ 8,000
39 YP Nutrition	\$ 16,459	\$ 21,420	\$ 23,000	\$ 16,000	\$ 16,000	\$ 16,000
40 YP Refunds	\$ 1,527	\$ 2,741	\$ 6,000	\$ 2,000	\$ 2,000	\$ 2,000
41 YP License/Permits	\$ -	\$ 9	\$ -	\$ 500	\$ 500	\$ 500
42 YP Contract Services	\$ 10,744	\$ 3,687	\$ 4,500	\$ 4,000	\$ 4,000	\$ 4,000
43 YP Infant Toddler Supplies	\$ -	\$ 27,011	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
44						
45 <b>Materials &amp; Services Total:</b>	<b>\$ 62,743</b>	<b>\$ 75,678</b>	<b>\$ 72,500</b>	<b>\$ 54,500</b>	<b>\$ 54,500</b>	<b>\$ 54,500</b>
46						
<b>47 CAPITAL OUTLAY:</b>						
48 YP Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49						
50 <b>CAPITAL OUTLAY TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
51						
52 <b>Total Revenues:</b>	<b>\$ 298,640</b>	<b>\$ 528,947</b>	<b>\$ 445,000</b>	<b>\$ 362,000</b>	<b>\$ 362,000</b>	<b>\$ 362,000</b>
53 <b>Total Expenses:</b>	<b>\$ 490,314</b>	<b>\$ 621,414</b>	<b>\$ 732,350</b>	<b>\$ 783,598</b>	<b>\$ 783,598</b>	<b>\$ 783,598</b>
54						
55 <b>Difference:</b>	<b>\$ (191,674)</b>	<b>\$ (92,467)</b>	<b>\$ (287,350)</b>	<b>\$ (421,598)</b>	<b>\$ (421,598)</b>	<b>\$ (421,598)</b>
56 <b>Cost Recovery:</b>	<b>61%</b>	<b>85%</b>	<b>61%</b>	<b>46%</b>	<b>46%</b>	<b>46%</b>

**FY 24-25  
COMMUNITY CENTER**

	Actual 21-22	Actual 22-23	Adopted 23-24	Proposed 24-25	Budget Committee	Board Adopted
1 <b>REVENUES:</b>						
2 CC Building Rental	\$ 6,466	\$ 9,795	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000
3 CC Grants/ Donations	\$ 1,804	\$ 25	\$ 500	\$ 500	\$ 500	\$ 500
4 CC Contract	\$ 70,941	\$ 78,163	\$ 70,000	\$ 80,500	\$ 80,500	\$ 80,500
5 CC Program/Staffing	\$ 3,020	\$ 3,848	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000
6 CC Vending	\$ 115	\$ 175	\$ 300	\$ 600	\$ 600	\$ 600
7 CC Rental Deposit	\$ 6,575	\$ 10,530	\$ 10,000	\$ 11,000	\$ 11,000	\$ 11,000
9						
10 <b>REVENUE TOTAL:</b>	<b>\$ 88,921</b>	<b>\$ 102,536</b>	<b>\$ 93,800</b>	<b>\$ 107,600</b>	<b>\$ 107,600</b>	<b>\$ 107,600</b>
11						
12 <b>EXPENSES:</b>						
13 <b>Personnel Services:</b>						
14 Director of Programs (0.05 FTE)	\$ 4,414	\$ 3,844	\$ 4,000	\$ 4,338	\$ 4,338	\$ 4,338
15 Director of Operations (0.0 FTE)	\$ 10,118	\$ 7,513	\$ 7,800	\$ -	\$ -	\$ -
16 Community Center Personnel Services (2.25 FTE)	\$ 114,557	\$ 110,498	\$ 124,100	\$ 98,647	\$ 98,647	\$ 98,647
17						
18 <b>Personnel Services Total: (FTE 2.3)</b>	<b>\$ 129,089</b>	<b>\$ 121,855</b>	<b>\$ 135,900</b>	<b>\$ 102,985</b>	<b>\$ 102,985</b>	<b>\$ 102,985</b>
19						
20 <b>Materials &amp; Services:</b>						
21 CC Membership Dues	\$ -	\$ -	\$ -			
22 CC Office Supplies	\$ 795	\$ 444	\$ 1,000	\$ 500	\$ 500	\$ 500
23 CC Training/Travel/Meetings	\$ -	\$ -	\$ 1,500	\$ 500	\$ 500	\$ 500
24 CC Contract Services	\$ 973	\$ 6,919	\$ 14,000	\$ 5,000	\$ 5,000	\$ 5,000
25 CC Operating Supplies	\$ 111	\$ -	\$ 2,000	\$ 500	\$ 500	\$ 500
26 CC MBPH	\$ 962	\$ 910	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
27 CC Program Supplies	\$ 3,565	\$ 949	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
28 CC Refunds	\$ 6,065	\$ 10,375	\$ 12,000	\$ 10,000	\$ 10,000	\$ 10,000
29						
30 <b>Materials &amp; Services Total:</b>	<b>\$ 12,471</b>	<b>\$ 19,597</b>	<b>\$ 37,500</b>	<b>\$ 23,500</b>	<b>\$ 23,500</b>	<b>\$ 23,500</b>
31						
32 <b>CAPITAL OUTLAY:</b>	\$ -	\$ -	\$ -		\$ -	\$ -
33						
34 <b>CAPITAL OUTLAY TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
35						
36 <b>Total Revenues:</b>	<b>\$ 88,921</b>	<b>\$ 102,536</b>	<b>\$ 93,800</b>	<b>\$ 107,600</b>	<b>\$ 107,600</b>	<b>\$ 107,600</b>
37 <b>Total Expenses:</b>	<b>\$ 141,560</b>	<b>\$ 141,452</b>	<b>\$ 173,400</b>	<b>\$ 126,485</b>	<b>\$ 126,485</b>	<b>\$ 126,485</b>
38						
39 <b>Difference:</b>	<b>\$ (52,639)</b>	<b>\$ (38,916)</b>	<b>\$ (79,600)</b>	<b>\$ (18,885)</b>	<b>\$ (18,885)</b>	<b>\$ (18,885)</b>
40 <b>Cost Recovery:</b>	<b>63%</b>	<b>72%</b>	<b>54%</b>	<b>85%</b>	<b>85%</b>	<b>85%</b>

**FY 24-25  
SPECIAL EVENTS**

	Actual 21-22	Actual 22-23	Adopted 23-24	Proposed 24-25	Budget Committee	Board Adopted
<b>1 REVENUES:</b>						
2 SE Halloween Event	\$ 1,596	\$ 3,253	\$ 2,250	\$ 2,500	\$ 2,500	\$ 2,500
3 SE Holiday Event	\$ -	\$ 736	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
4 SE Egg Hunt	\$ 500	\$ 1,800	\$ 2,250	\$ 2,500	\$ 2,500	\$ 2,500
5 SE Farmers Market	\$ 18,371	\$ 26,280	\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000
6 SE Family Dance	\$ 2,731	\$ 2,681	\$ 4,500	\$ 3,500	\$ 3,500	\$ 3,500
8 SE Chalk Art	\$ 7,042	\$ 5,645	\$ 7,250	\$ 3,000	\$ 3,000	\$ 3,000
9 SE Foundation Events	\$ 862	\$ 6,583	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
12 SE Run 4 Change Event	\$ -	\$ -	\$ 2,500	\$ 4,500	\$ 4,500	\$ 4,500
13 SE Turkey Trot	\$ -	\$ 11,110	\$ 5,700	\$ 13,500	\$ 13,500	\$ 13,500
15						
<b>16 REVENUE TOTAL:</b>	<b>\$ 31,102</b>	<b>\$ 58,088</b>	<b>\$ 41,950</b>	<b>\$ 57,500</b>	<b>\$ 57,500</b>	<b>\$ 57,500</b>
17						
<b>18 EXPENSES:</b>						
<b>19 Personnel Services:</b>						
20 Director of Programs (0.15 FTE)	\$ 12,478	\$ 11,531	\$ 12,100	\$ 13,015	\$ 13,015	\$ 13,015
21 SE Manager (0.5 FTE)	\$ 35,613	\$ 23,226	\$ 27,250	\$ 30,000	\$ 30,000	\$ 30,000
22 SE Personnel Services (0.5 FTE)	\$ 45,899	\$ 35,031	\$ 42,650	\$ 50,777	\$ 50,777	\$ 50,777
23						
<b>24 Personnel Services Total: (FTE 1.15)</b>	<b>\$ 93,990</b>	<b>\$ 69,788</b>	<b>\$ 82,000</b>	<b>\$ 93,792</b>	<b>\$ 93,792</b>	<b>\$ 93,792</b>
25						
<b>26 Materials &amp; Services:</b>						
27 SE Membership Dues	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
28 SE Office Supplies	\$ -	\$ 304	\$ 300	\$ 500	\$ 500	\$ 500
29 SE Training/Travel/Meetings	\$ 50	\$ 378	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
30 SE Halloween Event	\$ 983	\$ 2,287	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
31 SE Holiday Event	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
32 SE Egg Hunt	\$ 1,311	\$ 2,036	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000
33 SE Family Dance	\$ 795	\$ 1,590	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000
35 SE Run 4 Change Event	\$ 878	\$ -	\$ 1,500	\$ 2,500	\$ 2,500	\$ 2,500
36 SE Farmers Market	\$ 6,106	\$ 10,551	\$ 11,000	\$ 15,000	\$ 15,000	\$ 15,000
37 SE Turkey Trot	\$ -	\$ 3,208	\$ 3,200	\$ 4,000	\$ 4,000	\$ 4,000
38 SE 4th of July	\$ -	\$ 312	\$ 500	\$ 500	\$ 500	\$ 500
39 SE Chalk Art	\$ 13,507	\$ 3,618	\$ 3,850	\$ 3,000	\$ 3,000	\$ 3,000
40 SE Refunds	\$ 90	\$ 35	\$ 300	\$ 300	\$ 300	\$ 300
41 SE License/Permits	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
42 SE Foundation Events	\$ 5,867	\$ 5,999	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
43						
<b>44 Materials &amp; Services Total:</b>	<b>\$ 29,587</b>	<b>\$ 30,318</b>	<b>\$ 30,650</b>	<b>\$ 37,300</b>	<b>\$ 37,300</b>	<b>\$ 37,300</b>
45						
<b>46 CAPTIAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
47						
<b>48 CAPITAL OUTLAY TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
49						
<b>50 Total Revenues:</b>	<b>\$ 31,102</b>	<b>\$ 58,088</b>	<b>\$ 41,950</b>	<b>\$ 57,500</b>	<b>\$ 57,500</b>	<b>\$ 57,500</b>
<b>51 Total Expenses:</b>	<b>\$ 123,577</b>	<b>\$ 100,106</b>	<b>\$ 112,650</b>	<b>\$ 131,092</b>	<b>\$ 131,092</b>	<b>\$ 131,092</b>
52						
<b>53 Difference:</b>	<b>\$ (92,475)</b>	<b>\$ (42,018)</b>	<b>\$ (70,700)</b>	<b>\$ (73,592)</b>	<b>\$ (73,592)</b>	<b>\$ (73,592)</b>
<b>54 Cost Recovery:</b>	<b>25%</b>	<b>58%</b>	<b>37%</b>	<b>44%</b>	<b>44%</b>	<b>44%</b>

**FY 24-25  
BROADWAY FIELD**

	Actual 21-22	Actual 22-23	Adopted 23-24	Proposed 24-25	Budget Committee	Board Adopted
<b>1 REVENUES:</b>						
7 BRF Rental Fees	\$ -	\$ -	\$ -	\$ 1,700	\$ 1,700	\$ 1,700
8 BRF Concession Sales	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
9 BRF Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 BRF Sponsorships/ Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 BRF Partnership Revenues	\$ -	\$ -	\$ -	\$ 29,900	\$ 29,900	\$ 29,900
12 BFR Rental Deposit	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
16						
<b>17 REVENUE TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,600</b>	<b>\$ 37,600</b>	<b>\$ 37,600</b>
18						
19						
<b>20 EXPENSES:</b>						
<b>21 Personnel Services:</b>						
22 BRF Personnel Services (0.75 FTE)	\$ -	\$ -	\$ -	\$ 36,085	\$ 36,085	\$ 36,085
23						
<b>24 Personnel Services Total: (FTE 0.75)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,085</b>	<b>\$ 36,085</b>	<b>\$ 36,085</b>
25						
<b>26 Materials &amp; Services:</b>						
27 BRF License/Permits	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ 250
28 BRF Contract Services	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
29 BRF Vehicle Fuel Repairs	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
30 BRF Electricity	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
31 BRF Water/ Sewer	\$ -	\$ -	\$ -	\$ 7,200	\$ 7,200	\$ 7,200
32 BRF Operating	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
33 BRF Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 BRF Vending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35 BRF Training/Travel/Meetings	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
36 BRF Refunds	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
37						
<b>38 Materials &amp; Services Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,450</b>	<b>\$ 18,450</b>	<b>\$ 18,450</b>
39						
<b>40 CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
41						
<b>42 CAPITAL OUTLAY TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
43						
47						
<b>48 DEBT SERVICE:</b>						
51						
<b>52 DEBT SERVICE TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
53						
<b>55 Total Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,600</b>	<b>\$ 37,600</b>	<b>\$ 37,600</b>
<b>56 Total Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,535</b>	<b>\$ 54,535</b>	<b>\$ 54,535</b>
57						
<b>61 Difference:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (16,935)</b>	<b>\$ (16,935)</b>	<b>\$ (16,935)</b>
<b>62 Cost Recovery:</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>69%</b>	<b>69%</b>	<b>69%</b>

**FY 24-25  
SUNSET RECREATION CENTER**

	Actual 21-22	Actual 22-23	Adopted 23-24	Proposed 24-25	Budget Committee	Board Adopted
<b>1 REVENUES:</b>						
2 SRC Building Rental	\$ -	\$ -	\$ -	\$ 78,500	\$ 78,500	\$ 78,500
3 SRC Rental Deposit	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
4 SRC Grants/ Donations	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 80,000
5 SRC Contract Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 SRC Program/Staffing	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
7 SRC Vending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 SRC Sponsorships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9						
<b>10 REVENUE TOTAL:</b>	\$ -	\$ -	\$ -	\$ 162,500	\$ 162,500	\$ 162,500
11						
<b>12 EXPENSES:</b>						
<b>13 Personnel Services:</b>						
14 SRC Personnel Services (1.5 FTE)	\$ -	\$ -	\$ -			\$ 84,975
15						
<b>16 Personnel Services Total: (FTE 1.5)</b>	\$ -	\$ -	\$ -	\$ 84,975	\$ 84,975	\$ 84,975
17						
<b>18 Materials &amp; Services:</b>						
19 SRC Membership Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 SRC Office Supplies	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
21 SRC Contract Services	\$ -	\$ -	\$ -	\$ 13,000	\$ 13,000	\$ 13,000
22 SRC Insurance	\$ -	\$ -	\$ -	\$ 29,000	\$ 29,000	\$ 29,000
23 SRC Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 SRC Refunds	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
25 SRC Machine Repair/Software/Hardware	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 18,000
26 SRC License/Permits	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
27 SRC Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 SRC Natural Gas	\$ -	\$ -	\$ -	\$ 26,000	\$ 26,000	\$ 26,000
29 SRC Electric	\$ -	\$ -	\$ -	\$ 33,000	\$ 33,000	\$ 33,000
30 SRC Trash/Recycling	\$ -	\$ -	\$ -	\$ 8,500	\$ 8,500	\$ 8,500
31 SRC Water/Sewage	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 9,000
32 SRC Operating Expense	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
33 SRC Vending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34						
<b>35 Materials &amp; Services Total:</b>	\$ -	\$ -	\$ -	\$ 142,000	\$ 142,000	\$ 142,000
36						
<b>37 CAPITAL OUTLAY:</b>	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
38						
<b>39 CAPITAL OUTLAY TOTAL:</b>	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
40						
41						
<b>42 DEBT SERVICE:</b>						
43 1120 Loan Payable	\$ -	\$ -	\$ -	\$ 157,500	\$ 157,500	\$ 157,500
44						
<b>45 DEBT SERVICE TOTAL:</b>	\$ -	\$ -	\$ -	\$ 157,500	\$ 157,500	\$ 157,500
46						
<b>47 Total Revenues:</b>	\$ -	\$ -	\$ -	\$ 162,500	\$ 162,500	\$ 162,500
<b>48 Total Expenditures:</b>	\$ -	\$ -	\$ -	\$ 399,475	\$ 399,475	\$ 399,475
49						
<b>50 Difference:</b>	\$ -	\$ -	\$ -	\$ (236,975)	\$ (236,975)	\$ (236,975)
<b>51 Cost Recovery:</b>	#DIV/0!	#DIV/0!	#DIV/0!	41%	41%	41%

**FY 24-25  
BROADWAY FIELD FUND**

	Actual 21-22	Actual 22-23	Adopted 23-24	Proposed 24-25	Budget Committee	Board Adopted
<b>1 REVENUES:</b>						
2 BRF Net working capital	\$ 74,616	\$ 78,161	\$ 82,731	\$ -	\$ -	\$ -
3 BRF Previously Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 BRF Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 BRF Transfer from General Fund	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -
6 BRF Foundation Circle of Lights Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 BRF Rental Fees	\$ 2,594	\$ 2,293	\$ 5,000	\$ -	\$ -	\$ -
8 BRF Concession Sales	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
9 BRF Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 BRF Sponsorships/ Donations	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
11 BRF Partnership Revenues	\$ 11,029	\$ 10,171	\$ 22,000	\$ -	\$ -	\$ -
12 BFR Rental Deposit	\$ -	\$ 600	\$ 2,000	\$ -	\$ -	\$ -
13						
14 <b>Total Resources Except Taxes</b>	\$ <b>89,239</b>	\$ <b>121,225</b>	\$ <b>144,731</b>	\$ -	\$ -	\$ -
15 Taxes Estimated to be received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16						
17 <b>REVENUE TOTAL:</b>	\$ <b>89,239</b>	\$ <b>121,225</b>	\$ <b>144,731</b>	\$ -	\$ -	\$ -
18						
19						
<b>20 EXPENSES:</b>						
<b>21 Personnel Services:</b>						
22 BRF Personnel Services (0.75 FTE)	\$ 2,531	\$ 13,030	\$ 33,950	\$ -	\$ -	\$ -
23						
24 <b>Personnel Services Total: (FTE 0.75)</b>	\$ <b>2,531</b>	\$ <b>13,030</b>	\$ <b>33,950</b>	\$ -	\$ -	\$ -
25						
<b>26 Materials &amp; Services:</b>						
27 BRF License/Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 BRF Contract Services	\$ 1,360	\$ 360	\$ 1,000	\$ -	\$ -	\$ -
29 BRF Vehicle Fuel Repairs	\$ 80	\$ 290	\$ 750	\$ -	\$ -	\$ -
30 BRF Electricity	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -
31 BRF Water/ Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 BRF Operating	\$ 285	\$ -	\$ 2,000	\$ -	\$ -	\$ -
33 BRF Repair & Maintenance	\$ 6,278	\$ 4,962	\$ 5,000	\$ -	\$ -	\$ -
34 BRF Vending	\$ 144	\$ -	\$ -	\$ -	\$ -	\$ -
35 BRF Training/Travel/Meetings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 BRF Refunds	\$ 400	\$ 1,200	\$ 2,000	\$ -	\$ -	\$ -
37						
38 <b>Materials &amp; Services Total:</b>	\$ <b>8,547</b>	\$ <b>6,812</b>	\$ <b>25,750</b>	\$ -	\$ -	\$ -
39						
40 <b>CAPITAL OUTLAY:</b>	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -
41						
42 <b>CAPITAL OUTLAY TOTAL:</b>	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -
43						
44 <b>Interfund Transfer:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45						
46 <b>Total Interfund Transfers:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47						
<b>48 DEBT SERVICE:</b>						
49 BRF Backstop Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50 BRF Circle of Lights Loan - TLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51						
52 <b>DEBT SERVICE TOTAL:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53						
54 <b>General Operating Contingency:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55						
56 <b>Total Expenditures:</b>	\$ <b>11,078</b>	\$ <b>19,842</b>	\$ <b>114,700</b>	\$ -	\$ -	\$ -
57						
58 <b>Unappropriated Ending Fund Balance:</b>	\$ 78,161	\$ 101,383	\$ 30,031	\$ -	\$ -	\$ -
59						
60 <b>Total Expenses incl. Unappropriated amt.</b>	\$ <b>89,239</b>	\$ <b>121,225</b>	\$ <b>144,731</b>	\$ -	\$ -	\$ -
61						
62 <b>Total Revenues:</b>	\$ <b>89,239</b>	\$ <b>121,225</b>	\$ <b>144,731</b>	\$ -	\$ -	\$ -



**FY 24-25  
SUNSET RECREATION CENTER FUND**

	Actual 21-22	Actual 22-23	Adopted 23-24	Proposed 24-25	Budget Committee	Board Adopted
<b>1 REVENUES:</b>						
2 SRC Net working capital	\$ 336,757	\$ 76,568	\$ -	\$ -	\$ -	\$ -
3 SRC Loan Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 SRC Building Rental	\$ 78,777	\$ 81,843	\$ 20,000	\$ -	\$ -	\$ -
5 SRC Rental Deposit	\$ 532	\$ 195	\$ 10,000	\$ -	\$ -	\$ -
6 SRC Grants/ Donations	\$ 6,830	\$ 46,500	\$ 150,000	\$ -	\$ -	\$ -
7 SRC Contract Programs	\$ 310	\$ -	\$ -	\$ -	\$ -	\$ -
8 SRC Program/Staffing	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
9 SRC Vending	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
10 SRC Transfer from General Fund	\$ -	\$ 333,330	\$ -	\$ -	\$ -	\$ -
11 SRC Sponsorships	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
12 SRC Proceeds from Real Estate Transaction	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ -
13						
<b>14 REVENUE TOTAL:</b>	<b>\$ 423,206</b>	<b>\$ 538,436</b>	<b>\$ 895,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
15						
<b>16 EXPENSES:</b>						
<b>17 Personnel Services:</b>						
18 SRC Personnel Services (4.2 FTE)	\$ -	\$ 32,528	\$ 34,200	\$ -	\$ -	\$ -
19						
<b>20 Personnel Services Total: (FTE 4.2)</b>	<b>\$ -</b>	<b>\$ 32,528</b>	<b>\$ 34,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
21						
<b>22 Materials &amp; Services:</b>						
23 SRC Membership Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 SRC Office Supplies	\$ -	\$ 1,278	\$ 1,000	\$ -	\$ -	\$ -
25 SRC Contract Services	\$ 84,219	\$ 51,689	\$ 75,000	\$ -	\$ -	\$ -
26 SRC Insurance	\$ 21,247	\$ 23,500	\$ 23,500	\$ -	\$ -	\$ -
27 SRC Repair & Maintenance	\$ 44,641	\$ 57,222	\$ 50,000	\$ -	\$ -	\$ -
28 SRC Refunds	\$ 200	\$ 200	\$ 10,000	\$ -	\$ -	\$ -
29 SRC Machine Repair/Software/Hardware	\$ 2,302	\$ 5,718	\$ 15,000	\$ -	\$ -	\$ -
30 SRC License/Permits	\$ 94	\$ 84	\$ 500	\$ -	\$ -	\$ -
31 SRC Other	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
32 SRC Natural Gas	\$ 48,161	\$ 47,232	\$ 35,000	\$ -	\$ -	\$ -
33 SRC Electric	\$ 33,907	\$ 38,708	\$ 38,000	\$ -	\$ -	\$ -
34 SRC Trash/Recycling	\$ -	\$ 8,501	\$ 8,000	\$ -	\$ -	\$ -
35 SRC Water/Sewage	\$ 5,437	\$ 5,814	\$ 7,600	\$ -	\$ -	\$ -
36 SRC Operating Expense	\$ 20,665	\$ 2,982	\$ 15,000	\$ -	\$ -	\$ -
37 SRC Vending	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -
38						
<b>39 Materials &amp; Services Total:</b>	<b>\$ 260,878</b>	<b>\$ 242,928</b>	<b>\$ 281,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
40						
<b>41 CAPITAL OUTLAY:</b>	<b>\$ 43,217</b>	<b>\$ 9,073</b>	<b>\$ 238,431</b>			
42						
<b>43 CAPITAL OUTLAY TOTAL:</b>	<b>\$ 43,217</b>	<b>\$ 9,073</b>	<b>\$ 238,431</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
44						
<b>45 INTERFUND TRANSFER:</b>						
46 Transfer to Capital Improvement Fund	\$ -	\$ -	\$ 156,000	\$ -	\$ -	\$ -
47						
<b>48 INTERFUND TRANSFER TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 156,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
49						
<b>50 DEBT SERVICE:</b>						
51 1120 Loan Payable	\$ 42,543	\$ 40,715	\$ 175,269	\$ -	\$ -	\$ -
52						
<b>53 DEBT SERVICE TOTAL:</b>	<b>\$ 42,543</b>	<b>\$ 40,715</b>	<b>\$ 175,269</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
54						
<b>55 General Operating Contingency:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
56						
<b>57 Total Revenues:</b>	<b>\$ 423,206</b>	<b>\$ 538,436</b>	<b>\$ 895,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>58 Total Expenditures:</b>	<b>\$ 346,638</b>	<b>\$ 325,244</b>	<b>\$ 895,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
59						
<b>60 Unappropriated Ending Fund Balance:</b>	<b>\$ 76,568</b>	<b>\$ 213,192</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
61						
<b>62 Total Expenses incl. Unappropriated amt.</b>	<b>\$ 423,206</b>	<b>\$ 538,436</b>	<b>\$ 895,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>63 Cost Recovery:</b>	122%	166%	100%	#DIV/0!	#DIV/0!	#DIV/0!

**FY 24-25  
CAPITAL IMPROVEMENT FUND**

	Actual 21-22	Actual 22-23	Adopted 23-24	Proposed 24-25	Budget Committee	Board Adopted
<b>1 REVENUES:</b>						
2 CF Net working capital	\$ 69,000.00	\$ 69,000	\$ 94,000	\$ 3,346	\$ 3,346	\$ 3,346
3 CF Previously Levied Taxes	\$ -	\$ -	\$ -		\$ -	\$ -
4 CF Interfund Transfer	\$ -	\$ 25,000	\$ 156,000	\$ 25,000	\$ 25,000	\$ 25,000
5 CF Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 CF Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 CF Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8						
9 <b>Total Resources Except Taxes</b>	\$ 69,000	\$ 94,000	\$ 250,000	\$ 28,346	\$ 28,346	\$ 28,346
10 Taxes Estimated to be received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11						
12 <b>REVENUE TOTAL:</b>	\$ 69,000	\$ 94,000	\$ 250,000	\$ 28,346	\$ 28,346	\$ 28,346
13						
14						
15 <b>EXPENSES:</b>						
16 <b>Personnel Services:</b>						
17 CF Personnel Services (0.0 FTE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18						
19 <b>Personnel Services Total: (FTE 0.0)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20						
21 <b>Board Discretionary Expense:</b>						
22 CF Board Discretionary Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23						
24 <b>Board Discretionary Expense Total:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25						
26 <b>CAPITAL OUTLAY:</b>						
27 CF Project Expenses	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -
28						
29 <b>CAPITAL OUTLAY TOTAL:</b>	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -
30						
31 <b>Interfund Transfer:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32						
33						
34 <b>Total Interfund Transfers:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35						
36						
37 <b>DEBT SERVICE:</b>						
38						
39						
40 <b>DEBT SERVICE TOTAL:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41						
42 <b>General Operating Contingency:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43						
44 <b>Total Expenditures:</b>	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -
45						
46 <b>Unappropriated Ending Fund Balance:</b>	\$ 69,000	\$ 94,000	\$ -	\$ 28,346	\$ 28,346	\$ 28,346
47						
48 <b>Total Expenses incl. Unappropriated amt.</b>	\$ 69,000	\$ 94,000	\$ 250,000	\$ 28,346	\$ 28,346	\$ 28,346
49						
50 <b>Total Revenues:</b>	\$ 69,000	\$ 94,000	\$ 250,000	\$ 28,346	\$ 28,346	\$ 28,346

## **SECTION 5**

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

**TABLE 4a--DETAIL OF TAXING DISTRICT LEVIES**  
**Tax Year 2023-2024**

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	
<b>Ad Valorem Tax Levies</b>					
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. <b>TOTAL DOLLAR LEVY (add lines 5 thru 9)</b>	0.00	0.00	0.00	0.00	0.00

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

<b>Taxable Property Value</b>		
13. Total Assessed Value		2,252,878,235.00
14. Add: Non-Profit Housing Value		0.00
15. Add: Fish and Wildlife Value		103,147.00
16. Subtract: Urban Renewal Excess ( amt. used only)**		66,193,116.00
17. <b>VALUE TO COMPUTE THE TAX RATE</b>		2,186,788,266.00

<b>Tax Computations</b>					
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)	2,029,339.51	0.00	0.00	0.00	2,029,339.51
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 ( <b>County district only</b> )	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)	2,029,339.51	0.00	0.00	0.00	2,029,339.51
24a. Gain from UR Division of Tax Rate Truncation	105.86	0.00		0.00	105.86
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)	2,029,445.37	0.00	0.00	0.00	2,029,445.37
25. Actual Tax Extended for district	2,029,444.31	0.00	0.00	0.00	2,029,444.31
26. District's Gain or Loss from Individual Extension (25-24c)	(1.06)	0.00	0.00	0.00	(1.06)
27. District's Comp. Loss(Enter as a negative number)****	(198.57)	0.00	0.00		(198.57)
28. <b>DISTRICT TAXES IMPOSED ( lines 24c + 26 + 27)</b>	2,029,245.74	0.00	0.00	0.00	2,029,245.74

<b>Additional Taxes/Penalties</b>		
29. Farmland (ORS 3088A.703)		0.00
30. Forestland (ORS 308A.703)		0.00
31. Western Oregon Small Tract Option (ORS 380A.703)		0.00
32. Open Space (ORS 308.770)		0.00
33. Single Family Residence (ORS 308.685)		0.00
34. Historic Property (ORS 358.525)		0.00
35. Other _____		0.00
36. Late Filing Fee County Only (ORS 308.302)		0.00
37. Roll Correction (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208		83.97
38. <b>TOTAL ADDITIONAL Taxes/Penalties (line 29 thru 37)</b>		83.97

39. <b>TOTAL TO BE RECEIVED (line 28 plus line 38)</b>	2,029,245.74	0.00	0.00	83.97	2,029,329.71
40. Percentage Schedule (ORS 311.390) [Optional See Instructions]					0.01828444

\* 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 2024-2025 Personnel Services Breakdown

	FTE's	Wages	PR Taxes	Benefits	Longevity Pay	Total
<b>ADMINISTRATION</b>						
Exempt Staff	4.00	\$ 318,065	\$ 34,987	\$ 80,600	\$ -	\$ 433,652
Non-exempt Staff	1.25	\$ 60,626	\$ 6,669	\$ -	\$ -	\$ 67,295
<b>Sub-total</b>	<b>5.25</b>	<b>\$ 378,691</b>	<b>\$ 41,656</b>	<b>\$ 80,600</b>	<b>\$ -</b>	<b>\$ 500,947</b>
<b>MAINTENANCE</b>						
Exempt Staff	1.00	\$ 83,629	\$ 10,035	\$ 19,997	\$ -	\$ 113,661
Non-exempt Staff	2.35	\$ 118,197	\$ 15,686	\$ 19,997	\$ -	\$ 153,880
<b>Sub-total</b>	<b>3.35</b>	<b>\$ 201,826</b>	<b>\$ 25,721</b>	<b>\$ 39,994</b>	<b>\$ -</b>	<b>\$ 267,541</b>
<b>AQUATICS</b>						
Exempt Staff	1.30	\$ 79,951	\$ 8,794	\$ 33,250	\$ -	\$ 121,995
Non-exempt Staff	12.67	\$ 444,635	\$ 48,910	\$ -	\$ 1,500	\$ 495,045
<b>Sub-total</b>	<b>13.97</b>	<b>\$ 524,586</b>	<b>\$ 57,704</b>	<b>\$ 33,250</b>	<b>\$ 1,500</b>	<b>\$ 617,040</b>
<b>RECREATION</b>						
Exempt Staff	0.70	\$ 44,133	\$ 4,755	\$ 11,650	\$ 900	\$ 61,438
Non-exempt Staff	0.75	\$ 72,100	\$ 7,931	\$ -	\$ -	\$ 80,031
<b>Sub-total</b>	<b>1.45</b>	<b>\$ 116,233</b>	<b>\$ 12,686</b>	<b>\$ 11,650</b>	<b>\$ 900</b>	<b>\$ 141,469</b>
<b>YOUTH PROGRAMS</b>						
Exempt Staff	1.30	\$ 85,114	\$ 9,363	\$ 32,500	\$ 1,350	\$ 128,327
Non-exempt Staff	11.80	\$ 546,930	\$ 60,162	\$ -	\$ -	\$ 607,092
<b>Sub-total</b>	<b>13.10</b>	<b>\$ 632,044</b>	<b>\$ 69,525</b>	<b>\$ 32,500</b>	<b>\$ 1,350</b>	<b>\$ 735,419</b>
<b>COMMUNITY CENTER</b>						
Exempt Staff	0.05	\$ 4,338	\$ 477	\$ 2,250	\$ 225	\$ 7,290
Non-exempt Staff	2.25	\$ 87,035	\$ 9,574	\$ -	\$ -	\$ 96,609
<b>Sub-total</b>	<b>2.30</b>	<b>\$ 91,373</b>	<b>\$ 10,051</b>	<b>\$ 2,250</b>	<b>\$ 225</b>	<b>\$ 103,899</b>
<b>SPECIAL EVENTS</b>						
Exempt Staff	0.65	\$ 39,795	\$ 4,378	\$ 17,475	\$ 675	\$ 62,323
Non-exempt Staff	0.50	\$ 25,750	\$ 2,832	\$ -	\$ -	\$ 28,582
<b>Sub-total</b>	<b>1.15</b>	<b>\$ 65,545</b>	<b>\$ 7,210</b>	<b>\$ 17,475</b>	<b>\$ 675</b>	<b>\$ 90,905</b>
<b>BROADWAY FIELD</b>						
Exempt Staff	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
Non-exempt Staff	0.75	\$ 32,805	\$ 3,609	\$ -	\$ -	\$ 36,414
<b>Sub-total</b>	<b>0.75</b>	<b>\$ 32,805</b>	<b>\$ 3,609</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,414</b>
<b>SUNSET REC. CENTER</b>						
Exempt Staff	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
Non-exempt Staff	1.50	\$ 77,250	\$ 9,270	\$ -	\$ -	\$ 86,520
<b>Sub-total</b>	<b>1.50</b>	<b>\$ 77,250</b>	<b>\$ 9,270</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 86,520</b>
<b>TOTAL</b>	<b>42.82</b>	<b>\$ 2,120,353</b>	<b>\$ 237,432</b>	<b>\$ 217,719</b>	<b>\$ 4,650</b>	<b>\$ 2,580,154</b>



# IMPORTANT MESSAGE ABOUT YOUR DISTRICT'S INSURANCE

Greetings,

As many of our members are finalizing budgets for the upcoming fiscal year, we would like to provide an important update. ***Projected liability and property insurance contribution increases of 15-20% are anticipated for the 2025 coverage year, beginning January 1st.***

We have closely monitored a significant rise in claims costs related to general liability (GL), auto liability (AL), auto physical damage (APD) (also known as comprehensive and collision), and property coverages. Additionally, we have been absorbing large increases in our reinsurance premiums, and this trend is expected to persist due to our claims activity and industry-wide loss patterns. Notably, NOAH is predicting an unusually severe hurricane season this fall, which could further impact the property reinsurance market.

Reinsurance costs impact our program greatly because this is what SDIS purchases to provide protection to the pool for high-dollar claims. When reinsurance carriers face the impact of large claims on a global scale, it inevitably is felt here in Oregon. Thus, large hurricanes and other natural disasters don't merely affect the regions directly impacted by them; they also have local repercussions for us.

Below are three graphs illustrating the steep increases in these costs over the past few years. ***Our combined expenses for claims and reinsurance have increased by nearly 100% during the past five years.*** As you can see, the rate of change in these costs has outpaced your organization's contribution increases over the same time period.

***Due to these factors, we advise that members prepare their budgets for a 15-20% contribution increase effective January 1, 2025.*** While this is a larger increase than we have implemented in the past, it remains lower than many entities have experienced in the private market over the past few years.

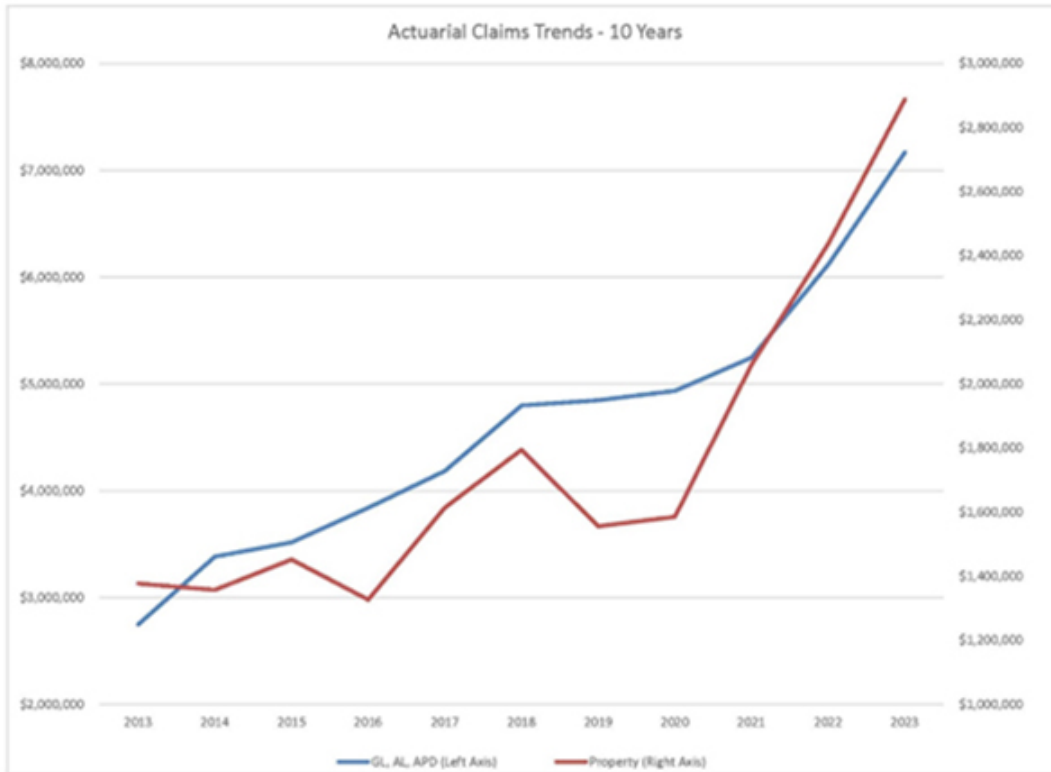
As stewards of the public funds you contribute to the Trust, our long-term goal has always been to continue to offer first-class service and stronger rate stability than can be found in the private insurance market. This increase will ensure the continued health of the Trust's assets relative to costs. Once claims and reinsurance costs stabilize, so will contribution changes.

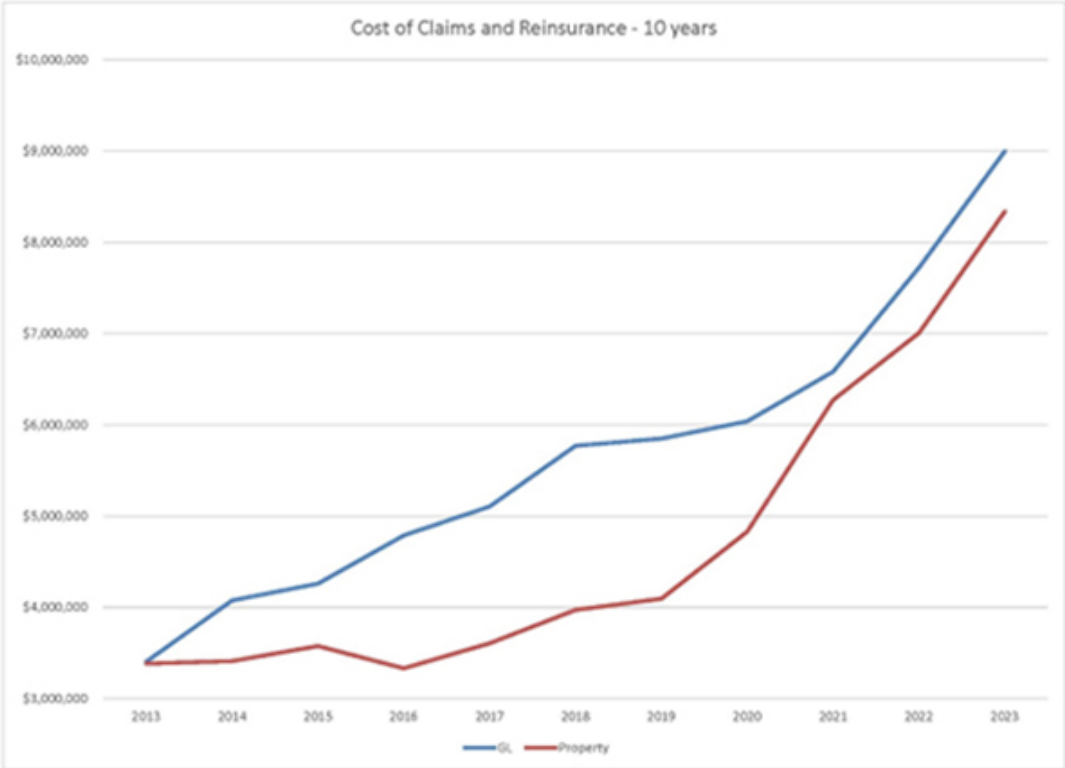
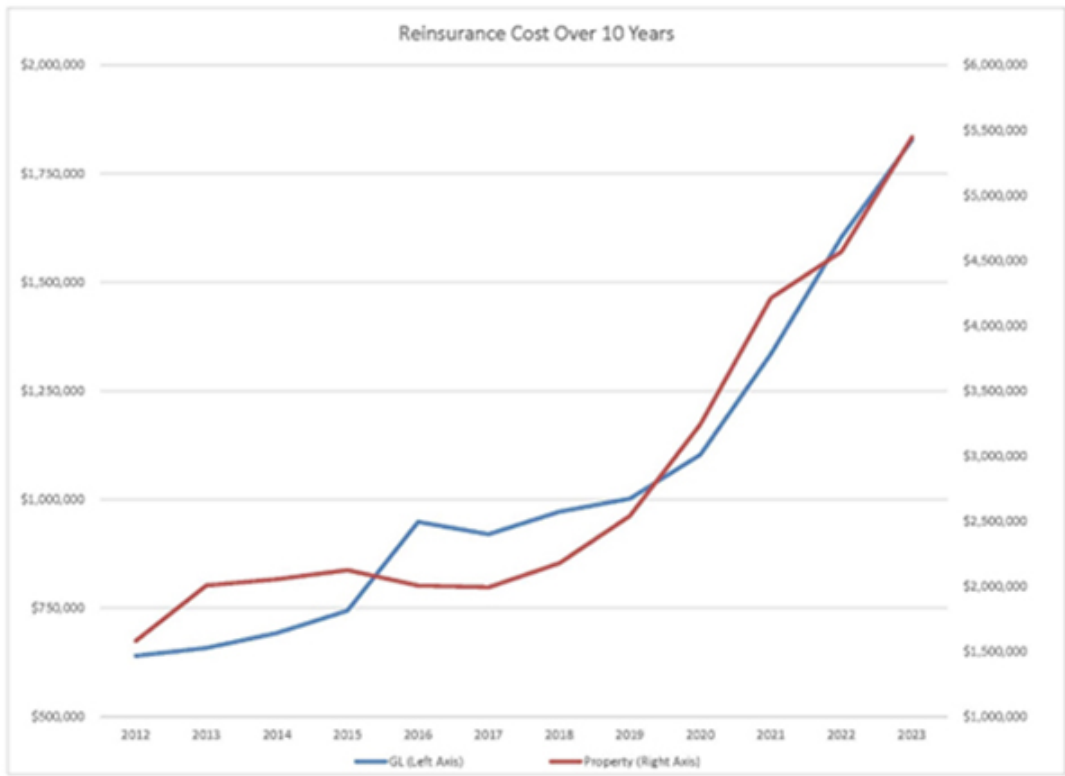
Please know that your SDAO Risk Management team is always available to assist in risk mitigation techniques that can help your entity reduce its exposure potential. Please reach out to risk management at [riskmanagement@sdao.com](mailto:riskmanagement@sdao.com) to schedule a visit or to talk with a risk management consultant. Even little improvements to your risk mitigation strategy can have a potentially significant impact on the Trust's overall claims experience.

We hope this is helpful in setting your budget for the upcoming year. Please feel free to contact us with any questions at the contact information below. We also urge you to contact your agent of record with questions regarding how your individual district's contribution may increase due to your claims activity or exposure changes.

Sincerely,

SDAO Underwriting  
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503-371-8667  
800-285-5461





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