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## FY 23 Budget Message

Dear Budget Committee Members:

I am proud to submit for your consideration the fiscal year 2022-2023 (FY 23) Willamalane Park and Recreation District budget. I want to acknowledge the diligent work performed by our Chief Financial Officer, Betty Nielsen, the staff in the finance department, the management team, and all of the managers, supervisors, and staff who dedicated their time to preparing this budget.

Throughout FY 22, the district continued to face financial impacts from COVID-19. The ongoing changes and uncertainty in Lane County risk levels forced the district to remain nimble in how we offered programs, operated our facilities, maintained our parks, and served our community. Therefore, you will see a theme of “transition” throughout the proposed budgets. Through a variety of measures and thoughtful strategy, the district is striving to transition to pre-pandemic staffing and service levels. Staff have continued to rise to these challenges and have found new and creative ways to serve our community while protecting the district’s assets and reserves. I am extremely proud to announce that in consecutive years, through unprecedented times, Willamalane remains financially sound and solvent. I am confident that we are poised to deliver a new era of exceptional parks and recreation.

Willamalane continues to be financially stable due to efforts related to maintaining appropriate reserves, conservative revenue projections, regular monitoring of operating budget expenditures (to ensure alignment with subsidy distribution), temporarily updating the cost recovery policies and procedures, and securing additional financial support from partnerships and grants.

It is important to mention that through our ongoing collaboration with partners like the City of Springfield and Springfield Public Schools, critical funds were obtained that allowed us to support summer youth programming, fill gaps in essential staffing, improve public safety, and enhance our operations and community services. Willamalane secured more than \$1.5 million in alternative funding from a variety of sources such as the American Rescue Plan Act (ARPA), Springfield Public Schools’ leveraging elementary and secondary school relief money to provide summer learning experiences for students, OWEB Grants, NRPA Grants, and the Oregon’s Early Learning Division.

### **American Rescue Plan Act**

As a special tax district, Willamalane was not eligible to directly apply for ARPA funds. However, we were able to request these funds from a local government partner, and that agency could allocate funds to Willamalane if they chose to do so. Therefore, Willamalane sought support from the City of Springfield and requested that they allocate a portion of their ARPA funds to the district. Willamalane made a formal request to the City in December, 2021 and the request was based on the proportionality of each agency’s respective budgets. The Council approved a \$1 million allocation to Willamalane in February, 2022. Willamalane executed a formal agreement to receive these funds as a grant, with a deadline to utilize these funds of December 31, 2024. A more detailed outlay of funds allocation is below.

## American Rescue Plan Act (ARPA)

<b>FY22</b>		
<b>Dept. Name</b>	<b>Amount</b>	<b>Description</b>
Rec Program	2,500	Hiring and retention incentives to keep quality staff.
Aquatics	5,000	Hiring and retention incentives to keep quality staff.
Aquatics	10,000	Hiring and retention incentives to keep quality staff.
Outdoor Rental Gear	5,000	Meet growing demand of outdoor gear.
Administration	8,000	Inclusion services to provide assistive listening devices for hearing impaired.
<b>FY22 ARPA Spending</b>	<b>30,500</b>	

<b>FY23</b>		
<b>Dept. Name</b>	<b>Amount</b>	<b>Description</b>
ECYP	32,750	Hiring and retention incentives to keep quality staff.
Rec Program	15,000	Hiring and retention incentives to keep quality staff.
Aquatics	35,000	Hiring and retention incentives to keep quality staff.
Aquatics	72,000	Hiring and retention incentives to keep quality staff.
Outdoor Rental Gear	15,000	Meet growing demand of outdoor gear.
Parks, Planning, & Facilities	65,000	Purchase District Vehicles
Parks, Planning, & Facilities	30,000	Facilities & Parks Maint., Equip., & Site Furnishings
Parks, Planning, & Facilities	20,000	Facilities & Parks Maint., Equip., & Site Furnishings
Parks, Planning, & Facilities	8,000	Facilities & Parks Maint., Equip., & Site Furnishings
Parks, Planning, & Facilities	15,000	Facilities & Parks Maint., Equip., & Site Furnishings
Parks, Planning, & Facilities	18,000	Facilities & Parks Maint., Equip., & Site Furnishings
Parks, Planning, & Facilities	30,000	Upgrade and remodel of the staff break room and adjoining restrooms
IT Department	40,000	Replace end users workstations that are five years or older
IT Department	137,000	Upgrade phone, email/calendar, Teams, and software
<b>FY23 Spending</b>	<b>532,750</b>	

<b>FY24</b>		
<b>Dept. Name</b>	<b>Amount</b>	<b>Description</b>
ECYP	32,750	Hiring and retention incentives to keep quality staff.
Rec Program	15,000	Hiring and retention incentives to keep quality staff.
Aquatics	35,000	Hiring and retention incentives to keep quality staff.
Aquatics	72,000	Hiring and retention incentives to keep quality staff.
Outdoor Rental Gear	20,000	Meet growing demand of outdoor gear.
Parks, Planning, & Facilities	60,000	Facilities & Parks Maint., Equip., & Site Furnishings
Parks, Planning, & Facilities	75,000	Purchase District Vehicles
<b>FY24 Spending</b>	<b>309,750</b>	

<b>FY25</b>		
<b>Dept. Name</b>	<b>Amount</b>	<b>Description</b>
ECYP	10,000	Hiring and retention incentives to keep quality staff.
Rec Program	10,000	Hiring and retention incentives to keep quality staff.
Aquatics	15,000	Hiring and retention incentives to keep quality staff.
Aquatics	36,000	Hiring and retention incentives to keep quality staff.
Parks, Planning, & Facilities	55,000	Facilities & Parks Maint., Equip., & Site Furnishings
<b>FY 25 Spending</b>	<b>126,000</b>	

<b>Contingency</b>	<b>1,000</b>
<b>Total APRA Budget</b>	<b>1,000,000</b>

### General Approach

The proposed FY 23 budget is influenced by several factors, but every aspect of it is in alignment with the district's mission to "Deliver exceptional parks and recreation to enrich the lives of everyone we

serve.” In addition, as a best practice and district policy, our five year plan was updated as part of this planning process.

Factors influencing our budget include:

- The total Recreational Services Division (RSD) revenue in the General Fund is projected to increase by 20.14% in FY 23. The five-year plan is projecting a 5.5% growth starting in FY 23.
- Aquatics revenue is projected to increase by 40.74% with 6.0% increases each year from FY 23 through FY 27.
- RSD cost recovery is anticipated to reach 71% in FY 23. The five-year plan projects 67% in FY 24, 70% in FY 25, 72% in FY26, and 75% in FY 27.
- The allowance for under-expenditure is 98% over the five-year budget plan.
- 100% of the last four years’ minimum wage increases have been absorbed by the General Fund. Staff are evaluating scenarios to develop a salary and wage more in line with economic factors and financial solvency. Maximum increases at 7% in FY 23 as reflected in the five-year plan.
- \$455,000 will be transferred to the Building and Construction Fund from our General Fund.
- Programming subsidy for the Dorris Ranch Fund is \$32,500.
- A minimum of 3.39% of our operating budget will be maintained in reserve.

### **District’s Assessed Value**

The district anticipates that Willamalane’s assessed value will increase by 4.0% in FY 23. Over the last five years, assessed value has increased by an average of 3.16% per year. Uncollectible taxes are budgeted at a rate of 4.0%. The budget anticipates payment of \$200,131 principal and interest on our full faith and credit bonds. As of June 30, 2023, the balance owed on these bonds is \$1.445 million. These bonds were issued to purchase and remodel the Bob Keefer Center (north side) and to replace the HVAC system at the Adult Activity Center in 2011. This bond will be paid off in FY 31.

### **Personnel and Benefits Costs**

Here are some additional facts about our personnel and benefit costs:

- The district will budget to employ 171.79 full time employees (FTE) during FY 23, in comparison to 156.42 FTE in FY 22. This is a direct result of transitioning from more limited programs and services offered resulting from COVID-19 impacts on recreation programming, closures and limited capacity of the facilities.
- Salary and wage costs in the General Fund will increase by approximately 9.8% compared to FY 22 as a direct result of staff reductions. This is based on only a 4% cost of living adjustment (COLA) pay increase for exempt staff. The Collective Bargaining Unit employees are budgeted to receive a 4% COLA and 3% pay increase for FY 23.
- The district’s health insurance premiums rates increased by 10% in 2022 and are projected to increase by 8% to 10% in March 2023.

- The district is projected to have 82 salaried employees and approximately 32.83 part-time employees working more than 25 hours per week who are eligible to receive medical and dental insurance.

### **Administrative Services Division**

For budgetary purposes, the Administrative Services Division (ASD) includes the Executive Director's office, the community engagement department, finance, information technology services, and human resources.

### **Executive Director's Office**

The Executive Director's Budget includes additional funding for training and conferences for board and staff development. Overall contractual services reduced given the past two fiscal years actuals. Association Dues increased. This includes the continued allocation of \$15,000 for Team Springfield support (outreach, bike patrol, community engagement, and economic development support). The Executive Director's budget also includes \$8,000 for staff recognition, \$3,200 to support the United Front lobbying effort, and \$30,000 for legal and contractual services.

### **Community Engagement**

The community engagement department's primary role is to support Willamalane by amplifying the efforts of the district. To achieve this, the community engagement team oversees the following for the district:

- Marketing and management of the Willamalane brand
- Public relations and communication
- Internal communication
- Legislative affairs
- Resource development
- Serving as the liaison for the Willamalane Park Foundation

While the community engagement department is mostly a cost center for the district, it does secure revenue by soliciting grants, gifts, and sponsorships through resource development and legislative affairs. In addition, this team also runs the logistics of the revenue generating 1PASS program.

The biggest change in the FY 23 Community Engagement budget is due to a change in the 1PASS revenue. Due to the nature of the program, that revenue will be reflected in the Recreational Services Division in FY 23.

### **Information Technology**

Information Technology (IT): The department's material and services budget remains mostly flat from the prior year except for an increase in telecommunication which is due to the consolidation of costs from the Recreation Services Division to IT.

The IT budget did see an increase in the cost of the fiber network provided by Springfield Utility Board (SUB). The cost increased from \$350 per month to \$1303 per month. These costs are reflected in the proposed FY 23 budget.

## **Finance**

For most of FY 22, Finance experienced staffing shortages given turnover and the process of determining appropriate staffing. Finance completed a transition to bi-weekly pay, unmodified audit with no management letter items, reviewed and updated all Finance policies, and the implementation in Caselle of the human resource, payroll, accounts payable, accounts receivable, and the general ledger modules. Finance is in the process of finalizing project management, budget, and expanded reporting modules to provide better service across the entire district. The FY 23 budget includes no changes in positions in the FY 22 budget. The fully implemented Caselle system will add an additional \$44,000 to the budget for licensing and ongoing support.

## **Human Resources and Risk Management**

In FY 22, the temporary Human Resource Generalist position was replaced with a limited duration Human Resource Analyst position. Proposed in FY 23 is shifting the Human Resources Analyst position from temporary to permanent. The proposed FY 23 budget also includes a full time HR supervisor position, which has been vacant for the duration of FY 22.

The human capital management system implementation will be completed in FY 23. The annual proposed expense amount for the human capital management system in FY 23 is \$18,000. The district continues to fund wellness initiatives and will allocate \$8,000 in FY 23 to these efforts. In FY 22, the anticipated budget increase for general, property, and auto insurance was not realized and the costs actually decreased. In FY 23, we anticipate insurance costs to increase by 17% from the prior year's budget.

## **Diversity Equity and Inclusion**

In FY 22, the human resources department had a vacant Diversity, Equity, and Inclusion (DEI) Supervisor position for 5 months. This position was filled in March, 2022 and will continue to supervise the full time Inclusion Coordinator position in FY 23.

## **Recreational Services Division**

The proposed FY 23 budget for RSD's revenue (including grants and sponsorships) is \$4,194,995, an increase of 20.14% over FY 22. RSD is projecting an increase in proposed revenues for FY 23. The actual revenues generated in FY 22 were significantly lower than projected, but FY 23 should allow for consistent programming to help reach revenue projections. The five-year plan is projecting a 6% increase in revenues for both aquatic and non-aquatic programming annually from FY 24 through FY 27.

Revenue projections are higher than in FY 22, but are still lower than pre-pandemic due to the modifications and restrictions associated with COVID-19. We anticipate an increase in enrollment and

participation in our recreation programs over last fiscal year, but do not project that they will reach pre-pandemic numbers yet.

Notable staffing adjustments include the removal of customer service from the special events and program operations department. Customer service will now become its own department, providing service in both facility front desk operations and memberships. In addition, a reorganization in the Early Childhood and Youth Programs Department will provide front line staff with additional support in daily operations.

The Recreation Division will also benefit from American Rescue Plan Act funds that have been allocated to Willamalane by the City of Springfield. These funds will allow the division to hire and retain more staff, allowing for the expansion of facility hours. Four aquatic lead positions have been developed to assist in establishing regular operating hours.

### **Recreation Program Department**

The proposed FY 23 budget for the recreation programming department (RPD) reflects four department codes. The department includes general areas of programming in youth, adult and family recreation, youth and adult athletics, and adult and senior fitness. Notable programs include Two50, group exercise, living history, fitness center, middle school sports, trips, Camp Venture, skills camps, dog obedience, the G.R.O.W. Project, my first sports, and the developing outdoor recreation program.

Notable external contributors and partners to the RPD for FY 23 are the Springfield Public Schools and their support for the middle school sports program and summer programming. Significant areas of growth leading into FY 23 are seen in fitness, with the creation of the virtual fitness option; the outdoor gear rental program, housed in youth and family recreation; the tennis program, one of athletics' newest hits; and youth recreation camps in general.

### **Special Events & Program Operations**

The special events and program operations department offers a diverse group of guest oriented programs and services that seek to provide exceptional experiences for our community through district-wide rentals, events, and adult services.

In FY 22 we saw tremendous support from our community and we were able to keep all areas of our department running by modifying our operations. In FY 23, Special Events and Program Operations will continue to offer a wide variety of community events including MEGGA Hunt, Children's Celebration, Sounds Like Summer, Haunted Hayride, and the Turkey Stuffer 5K. Creative changes to programming will continue to be implemented based on any health and safety guidelines. As part of the adult services at the Adult Activity Center, we continue to host the Senior Meals program in partnership with the Lane Council of Governments (LCOG). Adult Activity Center staff and volunteers will also continue to assist older adults with Medicare and low income energy assistance programs. Partnerships with organizations such as Lane Transit District (LTD) will continue to be an important part of delivering programs and services. We anticipate a continued impact to our Rentals Program this coming year, but are hopeful that as guidelines continue to evolve that we will be able to accommodate a variety of private rentals to individuals and user groups.

The volunteer coordinator position has been reassigned from human resources to the special events and operations team in FY 23. This position has been working in this department since November, 2022.

Customer service and memberships will be moved from the Special Events and Operations department during FY 23. The transition reclassified one employee from a supervisor to a program manager, and a customer service III position will be added to assist in tracking and developing memberships. The department is responsible for all district front desk operations, and the oversight of operations at Camp Putt. This department will also assist with and recoup revenue from the 1Pass program. Revenue and expenditures are reflected in the budget.

### **Early Childhood and Youth Program**

In FY 22, the district temporarily delayed multiple fee-supported programs due to restrictions caused by the COVID-19 pandemic. Kids Club, out-of-school programs for elementary age students, were able to reconvene in March of 2021. Due to staffing limitations, we were only able to open seven of the eleven Kids Club sites during the 2021-22 school year. We hope to reopen all after school Kids Club locations in September of 2023, assuming that we will be able to fill all staff positions required. At this time, we anticipate that we will be unable to offer early start programming at any of the school sites. In addition, the district has eliminated the playground program for the FY23 year. The district did not have the available staff to run the program. We are planning to revise this program and bring back in FY24 in some capacity.

Early childhood programming, including full-time and part-time preschools returned to full capacity in FY 22. We anticipate that these programs will continue to operate at full capacity in FY 23, and hope to expand our offerings and return to full capacity with four total preschool programs when positions are filled.

### **Aquatics**

The aquatics department is continuing to recover from the COVID-19 pandemic, but the recovery process has been slower than anticipated. The district is continually hiring new employees, but the department has not had enough staff available to maintain operations at both aquatic facilities consistently. We are confident that with new incentives we will be able to retain current staff and expand our hours of operation in FY 23.

The department continues to provide swim lessons and water exercise classes at pre-pandemic levels. Recreational swims are offered as staffing allows. Rentals, such as the swim club, water polo, and underwater hockey continue to be strong. We are also happy to announce that we were able to offer a modified version of the 4th grade swim lesson program, and hope to continue being able to offer this program in FY 23.

Four new temporary aquatic lead positions have been added to the budget for FY 23. Funding for the benefits of these positions is coming from the American Rescue Plan Act via the City of Springfield. We are confident that we can fill these four positions, allowing for an additional 60-80 hours of consistent staffing while funding allows. This funding is available through December of 2024. Although temporary

positions for now, the district will strive to find alternate scheduling opportunities as we move forward to allow for the possibility of these positions becoming permanent.

### **Planning, Parks & Facilities Division**

The Planning, Parks and Facilities Division (PPFD) consists of Landscape and Grounds, Structures, Natural Resources, Aquatic Facilities Operations and Maintenance, Recreation Facilities Operations and Maintenance, Fleet, and Planning and Development. The proposed budget retains all exempt positions, as well as all full and part-time bargaining unit positions that were included in the FY 22 budget.

As a result of budgetary reductions and cost savings implemented over the prior two fiscal years, returning to pre-pandemic seasonal staffing levels will be possible in FY 23. The proposed budget includes a full complement of seasonal positions for each of the departments. Additionally, funds have been allocated to transition the current Park Ranger Assistant position to a second full-time Park Ranger, as well as to hire an additional program manager position. Similarly, budgets in support of key park, fleet, and facility maintenance programs are proposed to return to pre-pandemic funding levels; particularly for park restroom, park irrigation, and preventative maintenance programs. Materials and Services budgets for each of the district's four facilities have been increased to reflect FY 22 actuals and observed inflationary adjustments.

In FY 23, funds secured by the City of Springfield through the American Rescue Plan Act have been allocated to support the replacement of aging park maintenance equipment, such as riding mowers; upgrading and replacing key mechanical system components at the aquatics facilities; increasing budgets available for replacing park amenities and remediating vandalism; and remodeling outdated and aging staff support facilities.

### **Dorris Ranch**

Recent downward trends in the filbert harvest at Dorris Ranch continued in FY 22. The net revenue was slightly more than \$19,000. Replacement of the original orchards with blight-resistant filbert trees progressed during FY 22 with the removal and replanting of 15 acres. While this will further reduce harvest revenues for the forthcoming four to five fiscal years, it is an essential step in securing the long term viability of the orchards and will reduce the need to treat them with conventional pesticides.

Improvements identified as part of Phase 1 of the updated master plan for Dorris Ranch have been allocated funding through the proposed Capital Improvement Plan in FY 23 and FY 24. Preliminary site preparation work for the development of new trails at the Allen Property is planned through use of hazardous fuels reduction grant funds from the Bureau of Land Management.

### **Natural Resources**

In FY 23, natural resource restoration and stewardship will be funded using several sources, including operating funds, grants from the Bureau of Land Management, Building and Construction funds, and BPA Stewardship funds. Our successful partnership with the Middle Fork Willamette Watershed Council to continue restoring oak-prairie habitat within the Thurston Hills Natural Area Conservation

Easements remains a key focus for this program, and similar efforts are being planned for other priority natural areas, such as Georgia Pacific Natural Area and the Allen Property at Dorris Ranch. The division will continue leveraging grant funds secured from the Bureau of Land Management to conduct fuels reduction work throughout the district's natural areas.

Another milestone effort for the department and division will be completing construction of the second phase hiking and mountain biking trails at Thurston Hills Natural Area. This project started in June 2021 and has a projected completion of July 2022. Grant funds secured from the State of Oregon's Recreational Trails Program and matching funds allocated through the district's System Development Charge revenues will pay for these improvements.

### **Landscape and Grounds / Structures / Facilities Operations and Maintenance**

As noted above, staffing levels within these departments are proposed to increase from FY 22, largely as a result of returning to pre-pandemic seasonal staffing levels. Operating budgets for each department have been strategically adjusted to reflect actual expenses incurred during FY 22 and account for observed inflation. Overall, the subsidy requested from the General Fund is proposed to increase by 30 percent over FY 22.

### **Capital Improvement Program**

The proposed budget also includes funding for our Capital Improvements Program.

### **Building and Construction Fund**

The proposed Building and Construction Fund schedule retains the previous years' emphasis on rehabilitation and/or periodic replacement of aging capital assets, and on improving operating efficiencies. Increased subsidy from the General Fund has allowed allocation of \$30,000 more annually toward completing accessibility improvements at the district's parks and facilities. New projects added to the five-year plan include installing energy efficiency management systems; replacing key patron amenities at the aquatics facilities; and renovating recreation amenities at Meadow Park and Tyson Park. Major renovations at the Willamalane Adult Activity Center are planned for FY 27 while also maintaining a sufficient reserve balance to accommodate other facility maintenance needs during the five-year planning horizon. Allocations for previously programmed projects have been adjusted to reflect inflation; particularly for replacing the roofs at Splash!, Willamalane Park Swim Center, and Park Services Center.

### **System Development Charges Fund**

The proposed System Development Charge Fund (SDC) schedule maintains the capacity to contribute toward land acquisitions and park development in the Glenwood area following the successful selection of a developer by the City of Springfield. As noted above, development of new facilities at the Thurston Hills Natural Area and at Dorris Ranch are programmed in FY 23 and FY 24. In keeping with a major theme of the 2012 Park and Recreation Comprehensive Plan, there is an emphasis on providing opportunities for close-to-home, nature-based recreation through the development and improvement of trails, linear parks and natural area parks. Funding allocations have been retained in FY 23 and FY 24

to support the ongoing major update to the district's Park and Recreation Comprehensive Plan and a subsequent update to the System Development Charge methodology.

Another noteworthy allocation is \$1.3M for development of the Pierce Property as a Neighborhood Park, which has been implemented to coincide with the build-out of the Marcola Meadows mixed-use development.

### **Conclusion**

Willamalane continued to face unprecedented challenges in FY 22. Through the development of five S.M.A.R.T. goals and strategic planning, Willamalane stayed true to our mission. The district had no choice but to adapt, but in doing so, we discovered new (and in many cases, improved) ways to deliver the essential programs and services our community needs. This has been possible because of the incredible work of staff throughout the district. I ask for your support in approving the proposed FY 23 budget. This budget provides our community and staff the necessary tools and support to provide exceptional parks and recreation.

Thank you,

Michael Wargo  
Executive Director

5:30 p.m. Wednesday, May 18, 2022

## **Willamalane Park and Recreation FY2023 District Budget Committee and Board of Directors Meeting**

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### **AGENDA**

Virtual Meeting Link: [Click Here](#)

**1. Opening Remarks**

Denise Bean, President

**2. Roll Call & Flag Salute**

Denise Bean, President

**Board of Directors**

Denise Bean, President

Chris Wig, Vice President

Greg James, Director

Renee Jones, Director

Brook Reinhard, Director

**Budget Committee**

Andrew Buck

Gino Grimaldi

Mark Molina

Hillary Moran

Matt Sorensen

**3. Adjustments to the Agenda**

Denise Bean, President

**4. Election of Officers for the FY2023 Budget Committee**

Denise Bean, President

a. Budget Committee Chair

b. Budget Committee Vice Chair

**5. Remarks by Chair of the Budget Committee**

Budget Chair

**6. Executive Director's Budget Message**

Michael Wargo, Executive Director

**7. FY2023 Budget Review, Five-Year Projections, and Budget Process Review**

Betty Nielsen, Chief Financial Officer

**8. Public Input**

Budget Chair

*Audience participation is limited to 3 minutes per speaker. Speakers should state their name and whether they live in-district or out-of-district.*

**9. Budget Presentations from Staff:**

a. General Fund

i. Administrative Services Division (ASD)

5:30 p.m. Wednesday, May 18, 2022

**Willamalane Park and Recreation FY2023 District Budget Committee and Board of Directors Meeting**

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1. Board/Executive Director  
Michael Wargo, Executive Director
  2. Community Engagement  
Kenny Weigandt, Director
  3. Human Resources  
Melissa Taxara, Director
  4. Information Technology Services  
Chuck Dinsfriend, IT Manager
  5. Rental Properties & Business Operations  
Betty Nielsen, CFO
- ii. Recreation Services Division (RSD)
1. RSD Administration  
Jase Newton, RSD Director
  2. Recreation Programming  
David Kieffer, Program Manager
  3. Early Childhood and Youth Recreation  
Ryan Taxara, Program Manager
  4. Aquatics  
Brandon Lemcke, Program Manager
  5. Special Events and Program Operations  
Tracy Kribs, Program Manager
- iii. Planning, Parks and Facilities Division (PPFD)
1. PPFD Administration and Natural Resources  
Eric Adams, PPFD Director
  2. Park Services and Fleet  
Eric Adams, PPFD Director
  3. Structures & Systems  
Ken Randall, Program Manager
  4. Landscape and Grounds  
Damon Crume, Program Manager
  5. Planning and Development  
Eric Adams, PPFD Director
  6. Facilities, Operations and Maintenance  
Mert Mansur, Program Manager

5:30 p.m. Wednesday, May 18, 2022

**Willamalane Park and Recreation FY2023 District Budget Committee and Board of Directors Meeting**

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- iv. Special Payments  
Betty Nielsen, CFO
- b. Bonded Debt Fund  
Betty Nielsen, CFO
- c. Building and Construction Fund  
Eric Adams, PPF Director
- d. Bond Construction Fund  
Eric Adams, PPF Director
- e. System Development Charges Special Revenue Fund  
Eric Adams, PPF Director
- f. Dorris Ranch Special Revenue Fund  
Eric Adams, PPF Director
- g. BPA Stewardship Fund  
Eric Adams, PPF Director
- h. Other Funds  
Betty Nielsen, CFO
- i. WAAC Special Revenue Fund  
Betty Nielsen, CFO

**10. Public Input from the Audience**

**11. Budget Committee Deliberations**

- a. General Fund
- b. Bonded Debt Fund
- c. Building and Construction Fund
- d. Bond Construction Fund
- e. System Development Fun
- f. Dorris Ranch Special Revenue Fund
- g. BPA Stewardship Fund
- h. Other Funds
- i. WAAC Special Revenue Funds

**12. Approval of Recommended Budget**

**13. Adjournment**

**Second FY2023 Budget Committee and Board of Directors Meeting (if necessary)**

Thursday, May 19, 2022 5:30 p.m. | Virtual Meeting Link: [Click Here](#)

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## Information for Procedural Discussion Committee Meeting Agenda Dated May 18, 2022

In order to assist the elected chairperson of the Willamalane Park and Recreation District Budget Committee and the remainder of the Committee in their procedural discussion, the following is the process that has been followed the past several years. Staff again recommends this process.

- I. Opportunities for Public Input from the Audience
  - A. At the beginning of the staff presentations, the Chairperson should inform the public of available times set aside for public input at the sessions
    1. Staff recommendation:
      - a. At the beginning of the presentations
      - b. At the beginning of the second meeting held on May 19, 2022, or any subsequent meeting
      - c. At the completion of the staff presentations
      - d. At the public hearing to be conducted by the Board of Directors
  - B. Chairperson conducts the first public input session as outlined above
    1. Chairperson should establish a time limit in which each statement will be made
    2. Explanation of this being a time set aside for prepared statements or comments for the Committee's consideration
  - C. Chairperson should ask each person, in turn, to state his or her name and address for the public record
- II. Explanation of Process Used by Staff for Initial Presentations
  - A. Overview of FY 23 Proposed Budget and Budget Process
  - B. Presentations to be made by staff members
    1. General Fund
      - a. Administrative Services Division
      - b. Recreation Services Division
      - c. Planning, Parks and Facilities Division
      - d. General Fund – Special Payments
    2. Bonded Debt Fund
    3. Building and Construction (B&C) Fund
    4. System Development Charges (SDC)
    5. Dorris Ranch Special Revenue Fund
    6. BPA Stewardship Fund
    7. Aquatics Reserve Fund
    8. Technical Equipment Reserve Fund
    9. Vehicle/Equipment Revenue Fund
    10. Willamalane Adult Activity Center Fund

## 11. Sports Park Reserve Fund

### C. At the completion of each of the presentations:

1. Questions may be asked of staff members by the Committee members, with all questions directed through the Chairperson.
2. Committee Members may request that additional information be supplied on a topic at a subsequent meeting.
3. Opportunity for Public Input at the Completion of the Staff Presentations

### III. Deliberations by Budget Committee on Entire Document

#### A. Any additional discussion by the Budget Committee, led by Chairperson, on the information received during the staff presentations:

1. Deliberations and questions by the Committee concerning the General Fund
2. Deliberations and questions by the Committee concerning the B&C Fund
3. Deliberations and questions by the Committee concerning the SDC Fund
4. Deliberations and questions by the Committee concerning the Dorris Ranch Fund
5. Deliberations and questions by the Committee concerning the BPA Stewardship Fund
6. Deliberations and questions by the Committee concerning the Aquatics Reserve, Technical Equipment Reserve, Vehicle/Equipment Reserve, Sports Park Reserve and Willamalane Adult Activity Center Funds

### IV. Motion to Approve Budget for Consideration by the Board of Directors

#### A. By motion recommends the Approval of the budget

## Budget Committee Members For the Calendar Year 2022

The following people are members of the Willamalane Park and Recreation District Budget Committee for Calendar Year 2022. Members from the community are appointed by the Board of Directors to three-year terms beginning on January 1 of the year of appointment and continuing through December 31 of the year the term expires.

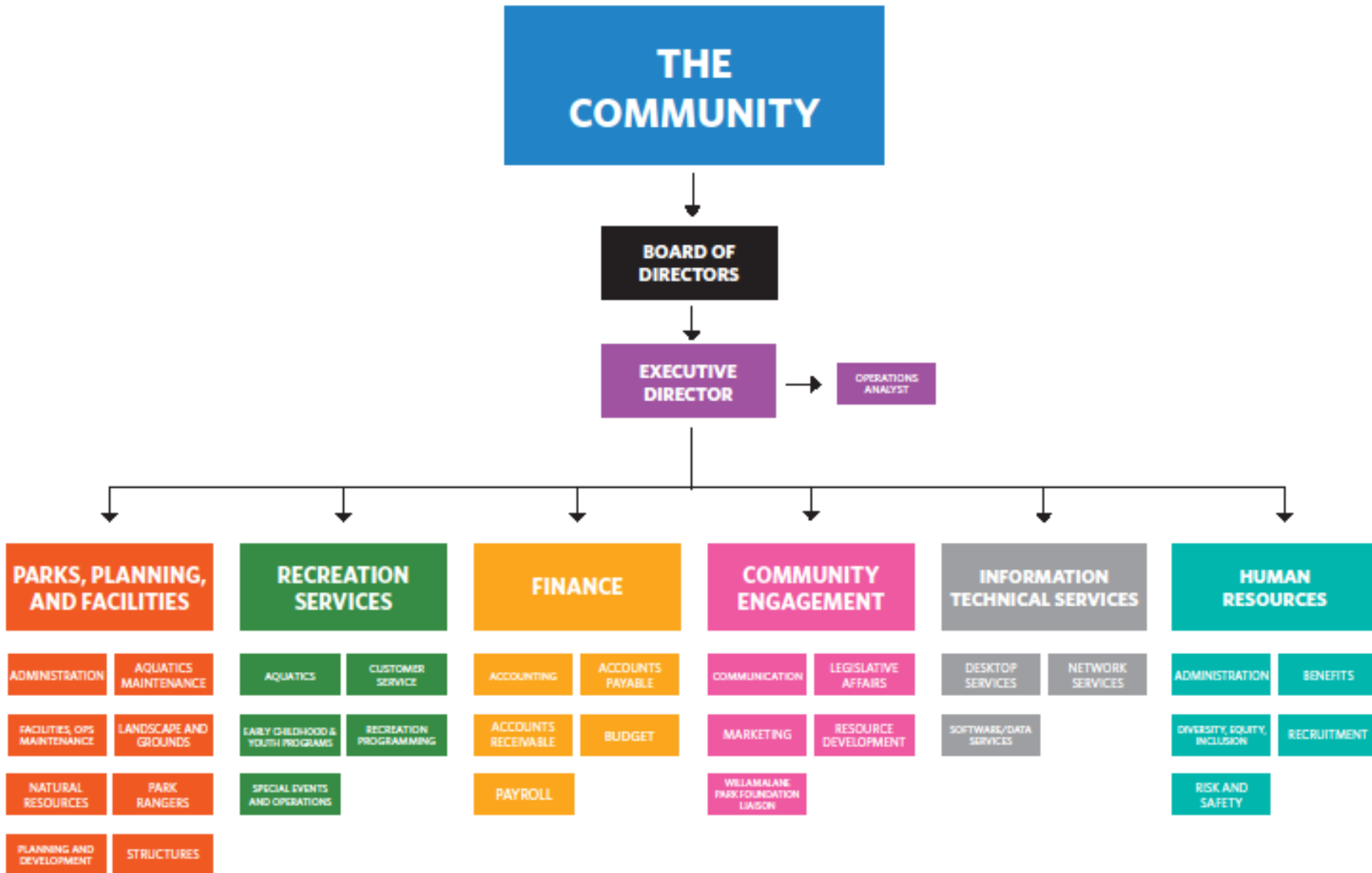
Name	Term Info
Denise Bean	Board President <i>Term expires 6/30/25</i>
Andrew Buck	Community Member <i>Term expires 12/31/22</i>
Gino Grimaldi	Community Member <i>Term expires 12/31/22</i>
Greg James	Board Member <i>Term expires 6/30/2023</i>
Renee Jones	Board Member <i>Term expires 6/30/2023</i>
Mark Molina	Community Member <i>Term expires 12/31/22</i>
Hillary Morgan	Community Member <i>Term expires 12/31/25</i>
Matt Sorensen	Community Member <i>Term expires 12/31/25</i>
Brook Reinhard	Board Member <i>Term expires 6/30/2025</i>
Chris Wig	Vice President <i>Term expires 06/30/23</i>

## Budget Process Timeline

- Mar 18th..... Budget information goes out to staff
- April 4-8..... Program Managers review budget with the CFO
- April 11th ..... Final proposed budget information from all divisions due to Finance
- April 13th..... Five year plan to the Board
- April 22nd..... 1<sup>st</sup> legal notice to *Register Guard* on Budget Committee meeting
- April 25th..... Proposed budget due to Executive Director
- April 25-29th..... Review division budgets with Executive Director
- April 27th..... Submit list of CIP public improvements
- May 2nd ..... 2<sup>nd</sup> legal notice to *Register Guard* on Budget Committee meeting
- May 5th ..... Draft Budget Book complete for review
- May 13th ..... Proposed Budget Book complete and delivered to Budget Committee
- May 18\* ..... First Budget Committee meeting
- May 19\* ..... Second Budget Committee meeting (if required)
- May 27th ..... Legal notice of Public Hearing to *Register Guard* on Budget Committee meeting
- June 8th ..... Public Hearing to adopt FY 23 budget by Board resolution
- July 15th..... Submit budget to Lane County Tax Assessor

\* Budget Committee meetings will be held virtually and in person at the Bob Keefer Center for Sports and Recreation, Ken Long Room beginning at 5:30 p.m.

# ORGANIZATIONAL CHART: FISCAL YEAR 2023



WILLAMALANE PARK AND RECREATION DISTRICT • UPDATED ON 5/11/22

Schedule of Funds

<b>GENERAL FUND</b>	<b>CAPITAL CONSTRUCTION FUNDS</b>	<b>DEBT SERVICES FUND</b>	<b>SPECIAL REVENUE/ RESERVE FUNDS</b>
General – 00	B&C – 02 GO Bond Fund – 04 SDC Fund – 06	Debt Service Fund – 01	BPA Stewardship – 08 Dorris Property – 16 Aquatics Reserve – 26 Technical Equipment Reserve – 28 Vehicle/Equipment Reserve – 32 Willamalane Adult Activity Center – 37 Sports Park Reserve – 35
<u>REVENUE</u> Fees Grants Interest & Miscellaneous Merchandise Sales Property Taxes Rentals	<u>REVENUE</u> Bond Proceeds Gifts Grants Interest & Miscellaneous Transfers from Other Funds	<u>REVENUE</u> Interest Property Taxes	<u>REVENUE</u> Fees Gifts Grants Interest & Miscellaneous Merchandise Resales Operation Income Rentals Transfers from Other Funds
<u>EXPENSE</u> Administrative Services Division Recreation Services Division Planning, Parks, and Facilities Division Special Payments	<u>EXPENSE</u> Capital Development Projects Planning	<u>EXPENSE</u> Bond Retirement	<u>EXPENSE</u> Operations Proposed Development Capital Equipment Purchases

## Breakdown of Budget Account Numbers

Willamalane utilizes a 14-digit account number for the budget that is included in the Budget Committee member packets. Below is an example of how the 14-digit number is broken down: the names of the funds, divisions, departments, the line item categories utilized, and programs.

0 0 - 0 0 0 - 0 0 0 0 0
0 0 0 0  
Fund
Dept.
Account
Program/Activity

### FUNDS

- 00 - General Fund (GF)
- 01 - Bonded Debt Fund
- 02 - Building and Construction Fund (B&C)
- 04 - Bond Construction Fund (GO Bonds)
- 06 - System Development Charge Fund (SDC)
- 08 - BPA Stewardship Fund
- 16 - Dorris Property Special Revenue Fund
- 26 - Aquatics Reserve Fund
- 28 - Technical Equipment Reserve Fund
- 32 - Vehicle/Equipment Reserve Fund
- 34 - Willamalane Adult Activities Center Fund
- 35 - Sports Park Reserve Fund

### DIVISION

- 1XX - Administrative Services Division (ASD)—GF
- 2XX - Recreation Services Division (RSD)—GF and Dorris Ranch Fund
- 3XX - Planning, Parks and Facilities Division (PPFD)—GF, BPA Stewardship Fund and Dorris Ranch Fund
- 9XX - Special Payments—All Funds

### DEPARTMENTS

- 100 - Board Superintendent—GF/ASD
- 120 - Community Engagement—GF/RSD
- 150 - Rental Properties—GF/ASD
- 180 - Finance—GF/ASD
- 190 - Human Resources and Risk Management—GF/ASD
- 198 - Information Technology—GF/ASD
- 200 - Recreation Services Administration—GF/RSD
- 23X - Recreation Programming—GF/RSD
- 24X - Early Childhood and Youth Recreation—GF/RSD
- 25X - Aquatics—GF/RSD
- 29X - Special Events and Program Operations—GF/RSD
- 300 - Planning, Parks and Facilities Administration—GF/PPFD

Breakdown of Budget Account Numbers (continued)

- 310 - Natural Resources—GF/PPFD
- 330 - Park Services—GF/PPFD
- 331 - Fleet—GF/PPFD
- 332 - Structures & Systems—GF/PPFD
- 334 - Landscape & Grounds—GF/PPFD
- 340 - Planning & Development—GF/PPFD
- 350 - Facility Operations—GF/PPFD
- 358 - Aquatics Operations—GF/PPFD
- 472 - GF Funded Development Projects—GF/PPFD
- 900 - Special Payments—GF/Bonded Debt

LINE ITEM (ACCOUNT) NUMBERS

- 4XXXX Revenue
- 5XXXX Personnel Expense
- 6XXXX Materials and Services Expense
- 7XXXX Capital Outlay Expense
- 9XXXX Fund Transfers and Debt Service Expense

## Abbreviations and Acronyms

ADA	Americans with Disabilities Act
ASD	Administrative Services Division
A/R	Accounts Receivable
AV	Assessed Value
B & C	Building and Construction Fund
BKC	Bob Keefer Center
BLM	Bureau of Land Management
BPA	Bonneville Power Administration
BRT	Bus Rapid Transit
BU	Bargaining Unit
CAC	Community Advisory Committee
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CEU	Continuing Education Units
CIP	Capital Improvement Program
District	Willamalane Park and Recreation District
ES	Elementary School
EWEB	Eugene Water and Electric Board
FMLA	Family and Medical Leave Act
FTE	Full-Time Equivalent Employee
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GF	General Fund
GFOA	Government Finance Officers Association
HAZ-MAT	Hazardous Materials
HR	Human Resources
HS	High School
HTG	Heating
HUD	Housing and Urban Development
HVAC	Heating, Ventilation, Air Conditioning
IS	Information Services
LCOG	Lane Council of Governments
LGGP	Local Government Grant Program (Oregon State Parks)
LIEAP	Low Income Energy Assistance Program
LPSC	Lively Park Swim Center
LTD	Lane Transit District
M&S	Materials and Services
MFP	Middle Fork Path
MS	Middle School
MWMC	Metropolitan Wastewater Management Commission
NBU	Non-bargaining Unit
NRPA	National Recreation and Park Association
ODOT	Oregon Department of Transportation

OECD ..... Oregon Economic and Community Development Dept.

### Abbreviations and Acronyms (continued)

ORPA ..... Oregon Parks and Recreation Association  
ORS..... Oregon Revised Statutes  
OWEB ..... Oregon Watershed Enhancement Board  
PS..... Personal Services  
PSC ..... Park Services Center  
PPFD..... Planning, Parks and Facilities Division  
PT..... Part-time position  
ROW..... Right of Way  
RSD..... Recreation Service Division  
SCS ..... Soil Conservation Service  
SD 19 ..... Springfield School District 19  
SDAO ..... Special Districts Association of Oregon  
SDC..... System Development Charges  
SEDA..... Springfield Economic Development Agency  
SHIBA..... Senior Health Insurance Benefit Assistance  
SPS ..... Springfield Public Schools  
SUB ..... Springfield Utility Board  
TE..... Transportation Enhancement  
UGB..... Urban Growth Boundary  
WAAC..... Willamalane Adult Activity Center  
WC ..... Willamalane Center of Sports and Recreation  
WCT ..... Wildish Community Theater  
WPRD ..... Willamalane Park and Recreation District  
WPSC..... Willamalane Park Swim Center

## Summary of All Funds

	Proposed	Approved	Adopted
<b>General Fund</b>			
Administrative Services	3,655,275		
Recreation Services	6,537,426		
Park Services	6,151,435		
Debt Service	200,131		
Transfers	686,660		
Contingency	3,664,590		
Unappropriated Ending Fund Balance	100,000		
<b>Total General Fund</b>	20,995,517	-	-
<b>Bonded Debt</b>			
Debt Service	1,159,000		
Unappropriated Ending Fund Balance	141,750		
<b>Total Bonded Debt</b>	1,300,750	-	-
<b>Building &amp; Construction Fund</b>			
Capital Outlay	1,277,763		
Contingency	62,241		
<b>Total B &amp; C Fund</b>	1,340,004	-	-
<b>SDC Fund</b>			
Personal Services	150,699		
Materials and Services	3,000		
Capital Outlay	1,591,350		
Contingency	598,575		
<b>Total SDC Fund</b>	2,343,624	-	-
<b>Dorris Ranch Special Revenue Fund</b>			
Personal Services	-		
Materials and Services	41,200		
Capital Outlay	149,824		
Contingency	-		
<b>Total Dorris Ranch Fund</b>	191,024	-	-
<b>BPA Stewardship Fund</b>			
Materials and Services	251,472		
Contingency	-		
<b>Total Dorris Ranch Fund</b>	251,472	-	-

	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Aquatics Reserve Fund</b>			
Capital Outlay	4,195		
Total Aquatics Reserve Fund	4,195	-	-
<b>Technical Equipment Reserve Fund</b>			
Materials and Services	20,000		
Capital Outlay	108,000		
Total Technical Equipment Reserve Fund	128,000	-	-
<b>Vehicle/Equipment Reserve Fund</b>			
Materials and Services	6,000		
Capital Outlay	384,453		
Total Vehicle/Equipment Fund	390,453	-	-
<b>Sports Park Reserve Fund</b>			
Capital Outlay	295,980		
Total Sports Park Reserve Fund	295,980	-	-
<b>Willamalane Adult Activity Center Special Revenue Fund</b>			
Materials and Services	15,000	-	-
Capital Outlay	-		
Operating Contingency	298,500		
Total Willamalane Adult Activity Center	313,500	-	-
<b>Total All Funds</b>	<b>27,554,519</b>	<b>-</b>	<b>-</b>

<b>GENERAL FUND 00</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>ASD</b>	<b>RSD</b>	<b>PPFD</b>	<b>Spec Pay</b>
<b>Description</b>	<b>Adopted</b>	<b>Proposed</b>	<b>1XX</b>	<b>2XX</b>	<b>3XX</b>	<b>900</b>
<b>Revenues</b>						
41000 Beginning Fund Balance	4,269,083	5,007,182	-	-	-	5,007,182
41070 Previously Levied Taxes	116,000	250,000	-	-	-	250,000
41090 Currently Levied Taxes	10,260,000	11,029,000	-	-	-	11,029,000
42244 Commission-Concessions	75,424	99,000	-	99,000	-	-
42250 Merchandise for Resale	2,700	(8,000)	-	(8,000)	-	-
42542 Gifts/Grants-Restricted	3,100	439,750	177,000	171,750	91,000	-
42543 Gifts/Grants-Unrestricted	44,500	64,000	-	64,000	-	-
42570 Marine Board	4,600	4,600	-	-	4,600	-
42590 Sponsorships/Donations	441,675	258,760	150,000	108,760	-	-
43000 Revenue - Recreation Fees	2,739,027	2,837,303	-	2,837,303	-	-
43050 Membership Fee Revenue	-	362,788	-	362,788	-	-
46010 Rentals-Facilities & Equipment	570,142	640,000	-	640,000	-	-
46755 Tenant/Commercial Rental	34,820	35,540	35,540	-	-	-
47100 Interest Earnings-LGIP	65,000	50,000	-	-	-	50,000
48000 Miscellaneous Revenue	288,450	16,900	1,200	10,700	5,000	-
48001 Payment Processing Fees	(146,243)	(91,306)	-	(91,306)	-	-
<b>Total Revenue</b>	<b>18,768,278</b>	<b>20,995,517</b>	<b>363,740</b>	<b>4,194,995</b>	<b>100,600</b>	<b>16,336,182</b>

**Expenses**

**Personnel Services**

5XXXX Salaries (Full-time)	5,193,813	5,769,209	1,909,783	1,673,515	2,185,911	-
5XXXX Wages (Part-time)	2,824,292	3,278,849	-	2,747,206	531,643	-
56XXX Fringe Benefits	2,803,803	3,140,685	757,208	1,195,161	1,188,316	-
<b>Total Labor &amp; Fringe Benefits</b>	<b>10,821,908</b>	<b>12,188,743</b>	<b>2,666,991</b>	<b>5,615,882</b>	<b>3,905,870</b>	

**Material & Services**

61700 Office Supplies	18,336	26,660	12,560	12,200	1,900	-
61701 Janitorial Supplies	64,653	72,363	-	-	72,363	-
61702 Technical Supplies	226,282	293,430	20,500	228,316	44,614	-
61703 Books & Reports	1,117	1,229	240	-	989	-
61704 Advertising	900	500	500	-	-	-
61705 Uniforms & Special Clothing	24,714	31,860	1,600	20,460	9,800	-
61706 Fuel/Oil, Gas, Propane - Bldgs	183,054	190,825	-	-	190,825	-
61707 Sewer	183,789	200,328	-	-	200,328	-
61708 Telecommunications	120,856	136,010	40,030	47,980	48,000	-
61709 Electricity	273,880	285,620	-	-	285,620	-
61710 Water	131,464	242,207	-	-	242,207	-
61711 Training & Conference	43,800	89,047	47,200	19,750	22,097	-
61712 Mileage & Travel	800	500	500	-	-	-
61713 Postage/Distribution	17,790	22,140	17,340	2,700	2,100	-
61714 Contractual Services	391,411	468,675	88,000	261,688	118,987	-
61715 Rental-Equipment & Facilities	110,050	114,645	18,300	64,000	32,345	-
61717 Printing & Binding	12,410	12,100	12,000	100	-	-
61719 Repair & Maint-Grounds/Fields	9,100	9,140	-	-	9,140	-
61720 Repair & Maint-Vehicles	24,000	45,000	-	-	45,000	-
61721 Repair & Maint-Equipment	176,611	243,951	-	16,900	227,051	-
61722 Repair & Maint-Buildings	146,011	193,736	30,000	-	163,736	-
61724 Insurance	139,000	155,660	155,660	-	-	-
61725 Merchandise for Resale	49,300	42,500	-	42,500	-	-
61727 Gas & Oil-Vehicles	41,650	55,985	-	8,585	47,400	-
61728 Vandalism Repairs	4,500	22,337	-	-	22,337	-

<b>GENERAL FUND 00</b>		<b>FY 2022</b>	<b>FY 2023</b>	<b>ASD</b>	<b>RSD</b>	<b>PPFD</b>	<b>Spec Pay</b>
		<b>Amended</b>	<b>Proposed</b>	<b>1XX</b>	<b>2XX</b>	<b>3XX</b>	<b>900</b>
<b>Material &amp; Services (continued)</b>							
61729	Licenses, Permits & Certs	153,438	151,683	62,139	9,500	80,044	-
61730	Garbage Service	44,891	45,123	-	-	45,123	-
61731	Chemicals	98,000	102,140	-	-	102,140	-
61733	Repair & Maint-Boat Landings	4,600	2,300	-	-	2,300	-
61734	Duplicating	8,755	6,225	950	4,475	800	-
61736	Communication Equipment	1,650	150	-	150	-	-
61737	Miscellaneous	22,700	19,425	14,000	500	4,925	-
61738	Computer Software	48,466	197,245	190,205	2,040	5,000	-
61739	Computer Equipment/Peripherals	32,700	69,400	43,000	15,400	11,000	-
61741	Contractual Services Dev	1,000	1,000	-	-	1,000	-
61743	Team Springfield	15,000	15,000	15,000	-	-	-
61744	Mileage	20,102	30,940	11,740	11,700	7,500	-
61745	In-State Travel/Per Diem	1,000	1,700	-	-	1,700	-
61746	Out of State Travel/ Per Diem	3,500	12,500	4,200	7,000	1,300	-
61747	Gift Cards (Program)	1,000	-	-	-	-	-
61748	Gift Cards (Non-Program)	160	160	160	-	-	-
61750	Legal Services	31,500	90,000	33,500	-	56,500	-
61751	Audit	27,000	30,000	30,000	-	-	-
61753	Admissions	18,335	16,250	-	16,250	-	-
61754	Association Dues	21,800	34,325	32,025	1,800	500	-
61756	Staff/Volunteer Recog/Orient	21,350	19,125	8,500	9,025	1,600	-
61757	Recruitment/Training	26,850	30,000	22,500	7,500	-	-
61758	Security	23,500	36,200	-	5,000	31,200	-
61759	Event Services	200	675	-	675	-	-
61761	Scholarships	67,500	62,500	-	62,500	-	-
61762	Sponsorships - External	2,400	5,000	5,000	-	-	-
61763	Marketing	82,050	62,500	62,500	-	-	-
61764	Job (Employment) Postings	2,800	2,050	500	1,350	200	-
61770	Tools	11,500	17,472	-	-	17,472	-
61771	Equipment	9,285	49,435	7,935	41,500	-	-
61772	Tools / Equipment Rentals	6,850	13,571	-	-	13,571	-
61773	Repair & Maint-Surfacing	18,700	65,532	-	-	65,532	-
61774	Repair & Maint-Sealing/Paint	4,250	9,319	-	-	9,319	-
<b>Total Material &amp; Services</b>		<b>3,228,310</b>	<b>4,155,393</b>	<b>988,284</b>	<b>921,544</b>	<b>2,245,565</b>	<b>-</b>
<b>Special Payments</b>							
91400	Transfer to B&C Fund	350,000	455,000	-	-	-	455,000
91500	Transfer to Veh/Equip Reserve Fund	70,000	91,000	-	-	-	91,000
91550	Transfer to Sports Reserve Fund	48,200	62,660	-	-	-	62,660
91600	Transfer to Tech Equipment Fund	35,000	45,500	-	-	-	45,500
91900	Transfer to Dorris Ranch Fund	25,000	32,500	-	-	-	32,500
96500	FlexLease Principal	125,000	130,000	-	-	-	130,000
96600	FlexLease Interest	75,913	70,131	-	-	-	70,131
97000	Operating Contingency	100,000	100,000	-	-	-	100,000
97050	Unappropriated Ending Balance	3,888,947	3,664,590	-	-	-	3,664,590
<b>Total Special Payments</b>		<b>4,718,060</b>	<b>4,651,381</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,651,381</b>
<b>Total Expenses</b>		<b>18,768,278</b>	<b>20,995,517</b>	<b>3,655,275</b>	<b>6,537,426</b>	<b>6,151,435</b>	<b>4,651,381</b>

### Personnel Summary by Cost Center

COST CENTER	DESCRIPTION	Salaried Employee s FTE	Part-Time 25+ Hrs/Wk FTE	Part-Time <25 Hrs/Wk FTE	FY 23 TOTAL FTE	FY 22 TOTAL FTE
<b>GENERAL FUND:</b>						
<b>Administrative Services Division (ASD)</b>						
100	Executive Director, Board	2.00	0.00	0.00	2.00	2.00
120	Community Engagement	6.00	0.00	0.00	6.00	6.00
180	Finance	6.00	0.00	0.00	6.00	6.00
190	Human Resources	4.00	0.00	0.00	4.00	5.62
191	Diversity Equity and Inclusion	2.00	0.00	0.00	2.00	2.30
194	Risk	1.00	0.00	0.00	1.00	0.00
198	Information Technology	4.00	0.00	0.00	4.00	4.00
<b>Total ASD</b>		<b>25.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25.00</b>	<b>25.92</b>
<b>Recreation Services Division (RSD)</b>						
200	Administration	1.00	0.00	0.00	1.00	1.00
23X	Recreation Programming	8.00	0.00	12.59	20.59	21.20
24X	Early Childhood and Youth Recreation	5.00	8.21	14.31	27.52	27.80
25X	Aquatics	3.00	5.26	19.02	27.28	18.60
29x	Special Events and Program Operations	6.00	11.00	5.25	22.25	19.10
<b>Total RSD</b>		<b>23.00</b>	<b>24.47</b>	<b>51.17</b>	<b>98.64</b>	<b>87.70</b>
<b>Planning, Parks, and Facilities Division (PPFD)</b>						
300	Planning, Parks, and Facilities Admin	5.00	0.00	0.00	5.00	3.60
310	Natural Resources	2.00	0.00	1.00	3.00	2.40
330/331	Park Services & Fleet	1.00	0.00	0.00	1.00	1.00
332	Structures & Systems	6.00	2.95	1.00	9.95	8.00
334	Landscape & Grounds	10.00	1.00	1.00	12.00	10.90
340	Planning & Development	3.00	0.00	0.00	3.00	3.00
350	Facility Operations	3.00	2.03	2.37	7.40	7.10
358	Aquatics Operations	4.00	2.38	0.42	6.80	6.80
<b>Total PPFD</b>		<b>34.00</b>	<b>8.36</b>	<b>5.79</b>	<b>48.15</b>	<b>42.80</b>
<b>TOTAL GENERAL FUND</b>		<b>82.00</b>	<b>32.83</b>	<b>56.96</b>	<b>171.79</b>	<b>156.42</b>
<b>DORRIS RANCH FUND:</b>						
210	Dorris Ranch Programs	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DORRIS RANCH FUND</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DISTRICT</b>		<b>82.00</b>	<b>32.83</b>	<b>56.96</b>	<b>171.79</b>	<b>156.42</b>

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## FY 2022 Financial Information

General Fund	FY 22 Adopted	Salary/OPE Actuals thru 1/31/22 & Projected Feb- Jun	Revenue/M &S Actuals thru 1/31/22	Revenue/M&S Projections for Feb-Jun	Total Actuals and Projections	Variance Favorable (Unfavorable) from projections
<b>Revenues</b>						
1 Current property taxes	10,260,000	0	9,878,989	423,000	10,301,989	41,989
2 Prior years' property taxes	116,000	0	271,934	323,485	595,419	479,419
3 Rec. Fees - All Other and One-Pass	2,397,074	0	1,066,080	1,031,570	2,097,650	(299,424)
4 Rec. Fees - Aquatics	949,606	0	400,317	311,887	712,204	(237,402)
5 Interest Income	65,000	0	15,365	10,975	26,341	(38,659)
6 Grants	52,200	0	43,436	31,026	74,462	22,262
7 Sponsorships/Donations	441,675	0	234,025	60,000	294,025	(147,650)
8 Miscellaneous	747,169	0	257,945	184,247	442,192	(304,977)
9 Total Revenues	<u>15,028,724</u>	<u>0</u>	<u>12,168,093</u>	<u>2,376,190</u>	<u>14,544,283</u>	<u>(484,441)</u>
<b>Expenditures</b>						
<u>Administrative Services Division</u>						
10 Personnel Services	2,551,907	2,327,237	0	0	2,327,237	224,670
11 Materials & Services	758,536	0	350,910	376,650	727,561	30,975
12 Capital Outlay	0	0	0	0	0	0
13 Total ASD	<u>3,310,443</u>	<u>2,327,237</u>	<u>350,910</u>	<u>376,650</u>	<u>3,054,798</u>	<u>255,645</u>
<u>RSD - All Other</u>						
14 Personnel Services	3,851,095	3,443,939	0	0	3,443,939	407,156
15 Materials & Services	588,963	0	277,175	197,982	475,157	113,806
16 Capital Outlay	0	0	0	0	0	0
17 Total RSD	<u>4,440,058</u>	<u>3,443,939</u>	<u>277,175</u>	<u>197,982</u>	<u>3,919,096</u>	<u>520,962</u>
<u>RSD - Aquatics</u>						
18 Personnel Services	1,113,686	905,064	0	0	905,064	208,622
19 Materials & Services	130,600	0	60,305	43,075	103,380	27,220
20 Capital Outlay	0	0	0	0	0	0
21 Total RSD -Aquatics	<u>1,244,286</u>	<u>905,064</u>	<u>60,305</u>	<u>43,075</u>	<u>1,008,444</u>	<u>235,842</u>
<u>Parks and Facilities Division</u>						
22 Personnel Services	3,305,220	2,977,931	0	0	2,977,931	327,289
23 Materials & Services	1,750,211	0	922,391	785,851	1,708,242	41,969
24 Capital Outlay	0	0	0	0	0	0
25 Total PSD	<u>5,055,431</u>	<u>2,977,931</u>	<u>922,391</u>	<u>785,851</u>	<u>4,686,172</u>	<u>369,259</u>
<u>Special Payments</u>						
26 Debt Service						
27 Interest	75,913	0	37,956	37,957	75,913	0
28 Principal	125,000	0	125,000	0	125,000	0
29 Operating Contingency	0	0	0	0	0	0
30 Total Special Payments	<u>200,913</u>	<u>0</u>	<u>162,956</u>	<u>37,957</u>	<u>200,913</u>	<u>0</u>
31 <b>Total Expenditures</b>	<u>14,251,131</u>	<u>9,654,171</u>	<u>1,773,737</u>	<u>1,441,515</u>	<u>12,869,423</u>	<u>1,381,708</u>
Excess (deficiency) of revenues over						
32 expenditures	777,593	(9,654,171)	10,394,356	934,675	1,674,861	897,268

FY 2022 Financial Information (continued)

General Fund	FY 22 Adopted	Salary/OPE Actuals thru 1/31/22 & Projected Feb- Jun	Revenue/M &S Actuals thru 1/31/22	Revenue/M&S Projections for Feb-Mar	Total Actuals and Projections	Variance Favorable (Unfavorable) from projections
33 <u>Other Financing Sources (Uses)</u>						
34 Transfer to B & C Fund	(350,000)	0	(350,000)	0	(350,000)	0
35 Transfer to Dorris Fund	(25,000)	0	(25,000)	0	(25,000)	0
36 Transfer to Vehicle Reserve	(70,000)	0	(70,000)	0	(70,000)	0
37 Transfer to Capital Construction Fund		0		0	0	0
38 Transfer to Technical Reserve Fund	(35,000)	0	(35,000)	0	(35,000)	0
39 Transfer to Sports Park Reserve Fund	(48,200)	0	(48,200)	0	(48,200)	0
40 Transfer to Aquatics Reserve		0	0	0	0	0
41 Total Other Uses	(528,200)	0	(528,200)	0	(528,200)	0
Excess of revenues and other financing sources over (under) expenditures and other financing sources (uses)						
41	249,393				1,146,661	
42 Beginning Fund Balance	4,269,083				3,860,521	
43 Ending Fund Balance	4,518,476				5,007,182	

## Five Property Tax Revenue Projections

	FY 2022 Projection	FY 2023 Proposed Budget	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection
<b>Assessed Value</b>						
Assessed Value with projected increase Growth from Major Annexations New growth amount for current year	5,661,452,201	5,887,910,289	6,146,978,342	6,417,445,389	6,742,168,125	7,079,276,532
Total Assessed Value	5,661,452,201	5,887,910,289	6,146,978,342	6,417,445,389	6,742,168,125	7,079,276,532
Urban Renewal	155,301,056	164,619,119	174,496,267	184,966,043	196,064,005	207,827,845
<b>AV for tax computation (less Urban Renewal)</b>	<b>5,506,151,145</b>	<b>5,723,291,170</b>	<b>5,972,482,075</b>	<b>6,232,479,346</b>	<b>6,546,104,120</b>	<b>6,871,448,686</b>
<i>Total % Projected Increase before Urban Renewal</i>	3.29%	4.00%	4.40%	4.40%	5.06%	5.00%
<i>Total % Increase after Urban Renewal</i>	3.29%	4.25%	4.17%	4.17%	4.79%	4.73%
<b>Permanent Tax Rate</b>	<b>2.0074</b>	<b>2.0074</b>	<b>2.0074</b>	<b>2.0074</b>	<b>2.0074</b>	<b>2.0074</b>
<b>Property Taxes Levied</b>						
Taxes To be Received / Levied	11,053,048	11,488,935	11,989,161	12,511,079	13,140,649	13,793,746
Uncollectable	552,652	459,557	599,458	625,554	657,032	689,687
Property Taxes Collected (Actual / Estimate)	10,500,395	11,029,377	11,389,702	11,885,525	12,483,617	13,104,059
<i>% Uncollectable</i>	5.00%	4.00%	5.00%	5.00%	5.00%	5.00%
<b>Growth Factors</b>						
Property Taxes Collected Change Over Prior Year	518,744	528,982	360,325	495,823	598,092	620,442
% Change Over Prior Year District	5.20%	5.04%	3.27%	4.35%	5.03%	4.97%
% Change Over Prior Year Urban Renewal	6.08%	6.00%	6.00%	6.00%	6.00%	6.00%
Average Assessed Value Rate over five years (AAGR- Average Annual Growth Rate method)	3.08%	2.90%	3.34%	3.38%	3.70%	4.23%

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## Five Year Budget Projections and Assumptions

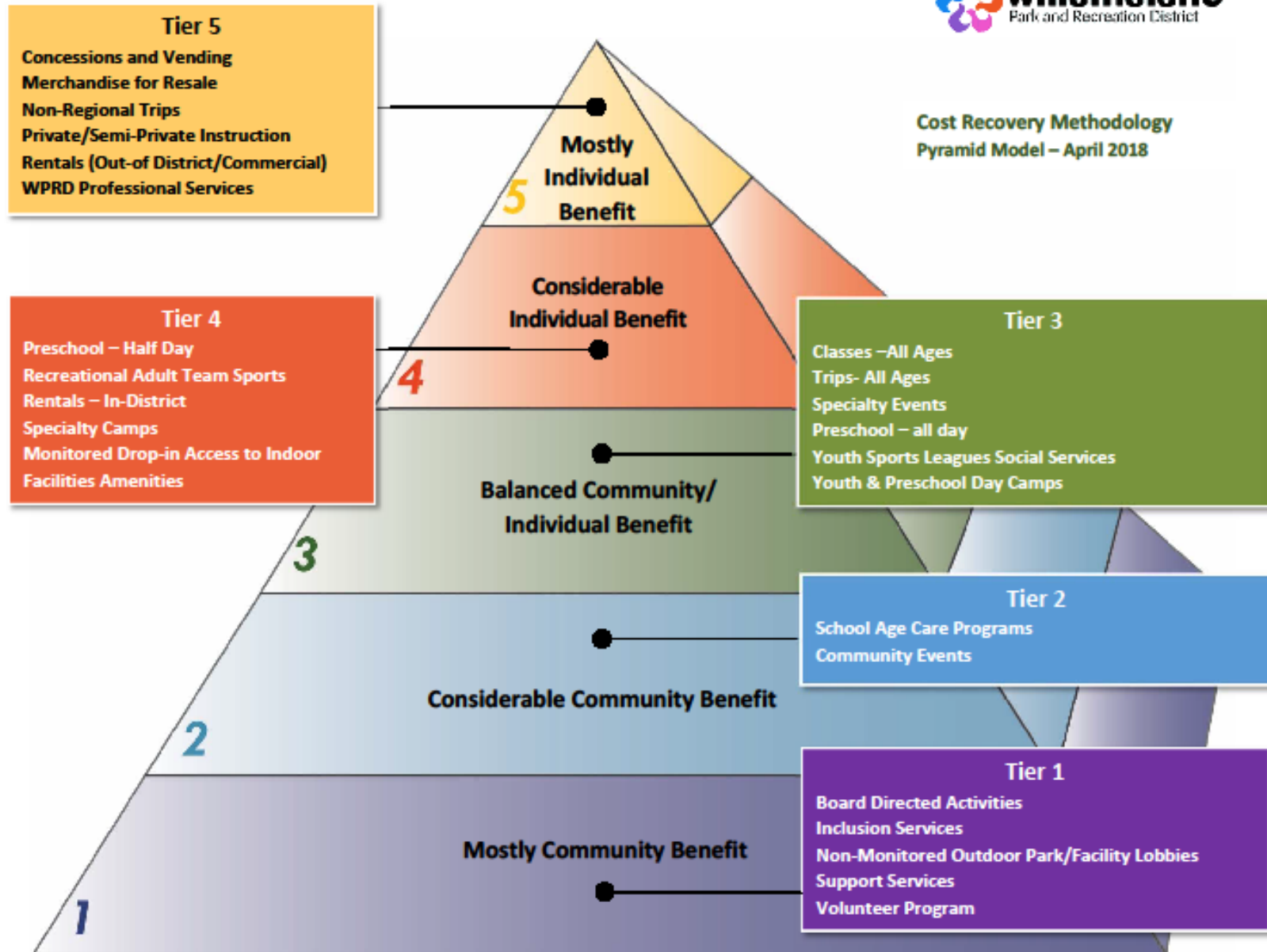
GENERAL FUND	FY 2021 Final	FY 2022 Projection	FY 2023 Proposed	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection
<b>Revenues</b>							
1 Current property taxes (93.25% FY21, 94.25% FY22-FY25)	10,031,695	10,301,989	11,029,000	11,390,000	11,886,000	12,484,000	13,104,000
2 Prior years' property taxes	262,288	595,419	250,000	261,000	272,000	286,000	300,000
3 Recreation Revenue (non Aquatics)	1,030,031	2,097,650	3,000,000	3,195,000	3,402,000	3,621,000	3,853,000
4 Aquatics Revenue	212,619	712,204	959,000	1,017,000	1,078,000	1,143,000	1,212,000
5 Interest Income	44,426	26,341	50,000	60,000	60,000	60,000	60,000
6 Grants	556,998	74,462	504,000	150,000	150,000	150,000	150,000
7 Sponsorships/Donations	97,924	294,025	150,000	150,000	159,000	169,000	179,000
8 Miscellaneous	235,616	442,192	46,000	46,000	46,000	46,000	46,000
<b>9 Total Revenues</b>	<b>12,471,597</b>	<b>14,544,283</b>	<b>15,988,000</b>	<b>16,269,000</b>	<b>17,053,000</b>	<b>17,959,000</b>	<b>18,904,000</b>
			9.9%	1.8%	4.8%	5.3%	5.3%
<b>Expenditures</b>							
<b>Administrative Services Division</b>							
10 Personnel Services	2,120,240	2,327,237	2,667,000	2,806,000	2,919,000	3,037,000	3,161,000
11 Materials & Services	506,671	727,561	988,000	1,018,000	1,049,000	1,080,000	1,112,000
12 Capital Outlay	37,270	0	0	0	0	0	0
13 Total ASD	2,664,181	3,054,798	3,655,000	3,824,000	3,968,000	4,117,000	4,273,000
<b>Recreation Services Division - All Other</b>							
14 Personnel Services	3,089,711	3,443,939	4,257,000	4,437,000	4,535,000	4,638,000	4,746,000
15 Materials & Services	276,677	475,157	774,000	797,000	821,000	846,000	871,000
16 Capital Outlay/Transfers	5,125	0	0	0	0	0	0
17 Total RSD - All other	3,371,513	3,919,096	5,031,000	5,234,000	5,356,000	5,484,000	5,617,000
<b>Recreation Services Division - Aquatics</b>							
18 Personnel Services	852,106	905,064	1,359,000	1,327,000	1,348,000	1,369,000	1,391,000
19 Materials & Services	43,070	103,380	148,000	152,000	157,000	162,000	167,000
20 Capital Outlay	0	0	0	0	0	0	0
21 Total RSD - Aquatics	895,177	1,008,444	1,507,000	1,479,000	1,505,000	1,531,000	1,558,000
22 RSD Cost Recovery	44%	65%	71%	67%	70%	72%	75%
<b>Planning, Parks, and Facilities Division</b>							
23 Personnel Services	2,976,773	2,977,931	3,906,000	4,105,000	4,181,000	4,260,000	4,344,000
24 Materials & Services	1,396,669	1,708,242	2,246,000	2,313,380	2,382,781	2,454,265	2,527,893
25 Capital Outlay	19,715	0	0	0	0	0	0
26 Total PPF	4,393,157	4,686,172	6,152,000	6,418,380	6,563,781	6,714,265	6,871,893
27 Operating Expenses Misc. Adjustment			0	0	0	0	0
<b>28 Total Operating Expenses</b>	<b>11,324,027</b>	<b>12,668,510</b>	<b>16,345,000</b>	<b>16,955,380</b>	<b>17,392,781</b>	<b>17,846,265</b>	<b>18,319,893</b>

GENERAL FUND	FY 2021 Final	FY 2022 Projection	FY 2023 Proposed	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection
29 Allowance for under expenditure (98%)			16,018,000	16,616,000	17,045,000	17,489,000	17,953,000
Interest	90,878	75,913	70,131	64,119	57,644	50,938	44,000
Principal	283,162	125,000	130,000	140,000	145,000	150,000	160,000
30 Total Debt Payments	374,040	200,913	200,131	204,119	202,644	200,938	204,000
31 <b>Total Expenditures</b>	<b>11,698,067</b>	<b>12,869,423</b>	<b>16,218,131</b>	<b>16,820,119</b>	<b>17,247,644</b>	<b>17,689,938</b>	<b>18,157,000</b>
Excess (deficiency) of revenues over expenditures	773,530	1,674,861	26.0%	3.7%	2.5%	2.6%	2.6%
<b>Other Financing Sources (Uses)</b>							
33 Transfer to B & C Fund	(350,000)	(350,000)	(455,000)	(469,000)	(469,000)	(469,000)	(469,000)
34 Transfer to Dorris Fund	(25,000)	(25,000)	(32,500)	(33,000)	(33,000)	(33,000)	(33,000)
35 Transfer to Vehicle/Equip. Reserve	(70,000)	(70,000)	(91,000)	(94,000)	(94,000)	(94,000)	(94,000)
36 Transfer to Sports Reserve Fund	(45,300)	(48,200)	(62,660)	(65,000)	(65,000)	(65,000)	(65,000)
37 Transfer to Technical Equipment Reserve	(35,000)	(35,000)	(45,500)	(47,000)	(47,000)	(47,000)	(47,000)
38 Total Transfers	(525,300)	(528,200)	(686,660)	(708,000)	(708,000)	(708,000)	(708,000)
Excess of revenues and other financing sources over (under) expenditures and other financing sources (uses)	248,230	1,146,661	31%	8%	7%	7%	7%
40 Beginning Fund Balance	3,612,291	3,860,521	(916,791)	(1,259,119)	(902,644)	(438,938)	39,000
41 <b>Ending Fund Balance (EFB)</b>	<b>3,860,521</b>	<b>5,007,182</b>	<b>4,090,391</b>	<b>2,831,272</b>	<b>1,928,628</b>	<b>1,489,690</b>	<b>1,528,690</b>
42 <b>Percentage of Tax Revenue</b>	<b>38%</b>	<b>49%</b>	<b>37%</b>	<b>25%</b>	<b>16%</b>	<b>12%</b>	<b>12%</b>

### Assumptions for Five Year Projections

- Assessed value is projected to increase 4.0% to 5.0% over the five years.
- Uncollectable percentage rate is 4.0% to 5.0% for all years.
- The Recreation Services Division will continue to recover at least 65% of its expenses.
- Materials and services inflation is projected to increase by 3.0% in FY24 and for remaining years.
- Salary and wages increase rate is an average of 7% for FY24 and the remaining years.
- The District historically spends only 98% of budget and is reflected in line 29, allowance for under expenditures.
- ARPA funds are only included in FY23 proposed budget revenues and expenses.

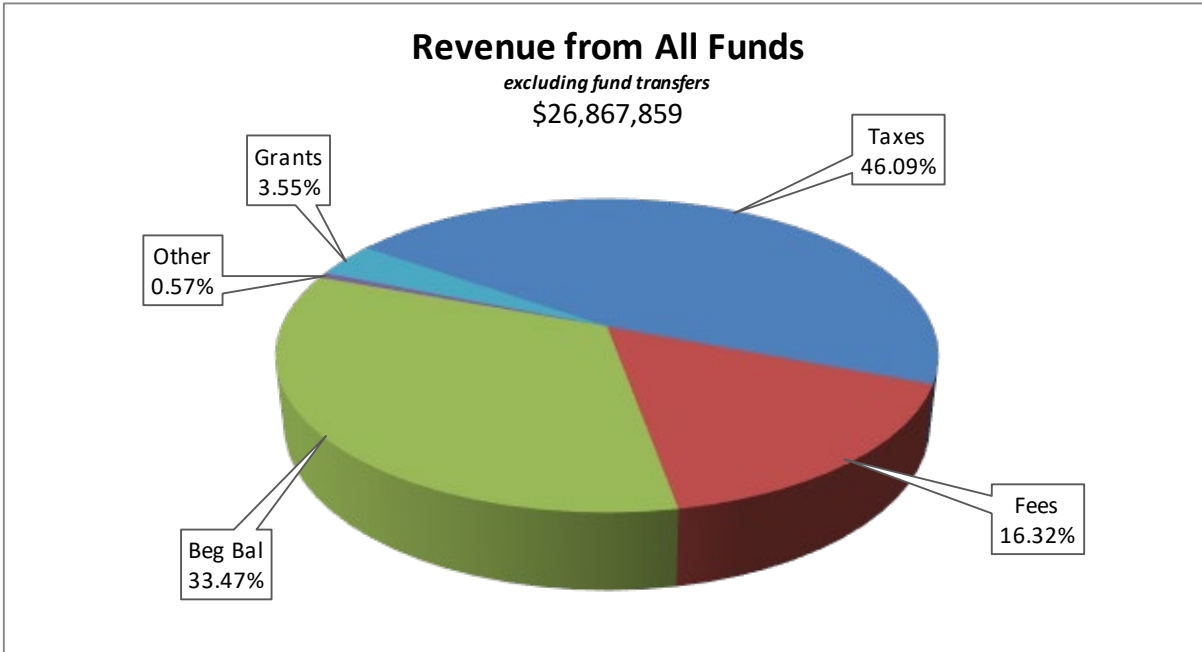
**Cost Recovery Methodology  
Pyramid Model – April 2018**



## General Fund Tax Revenues

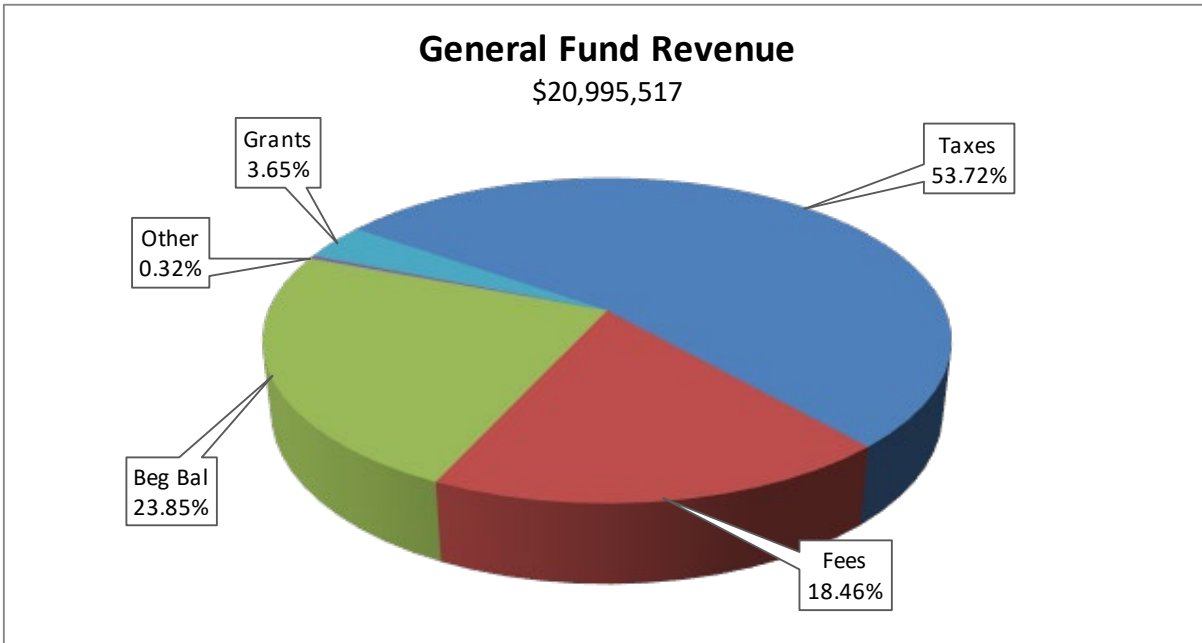
<b>GENERAL FUND 00</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
<b>Tax Revenues</b>		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Revenue</b>					
41000	Beginning Fund Balance	3,945,315	4,074,623	4,269,083	5,007,182
41070	Previously Levied Taxes	186,473	262,288	116,000	250,000
41090	Currently Levied Taxes	9,817,889	10,031,695	10,260,000	11,029,000
42530	ASHF	5,220	-	-	-
42543	Gifts/Grants-Unrestricted	309,517	250,000	-	-
42630	Proceeds from Sale of Asset	-	8,100	-	-
47100	Interest Earnings-LGIP	75,496	44,426	65,000	50,000
48000	Miscellaneous Revenue	114,000	3,591	50,000	-
<b>Total General Fund Tax Revenues</b>		<b>14,453,910</b>	<b>14,674,723</b>	<b>14,760,083</b>	<b>16,336,182</b>

## Revenue Sources FY 2023



#### FY 2022 Budget Comparison

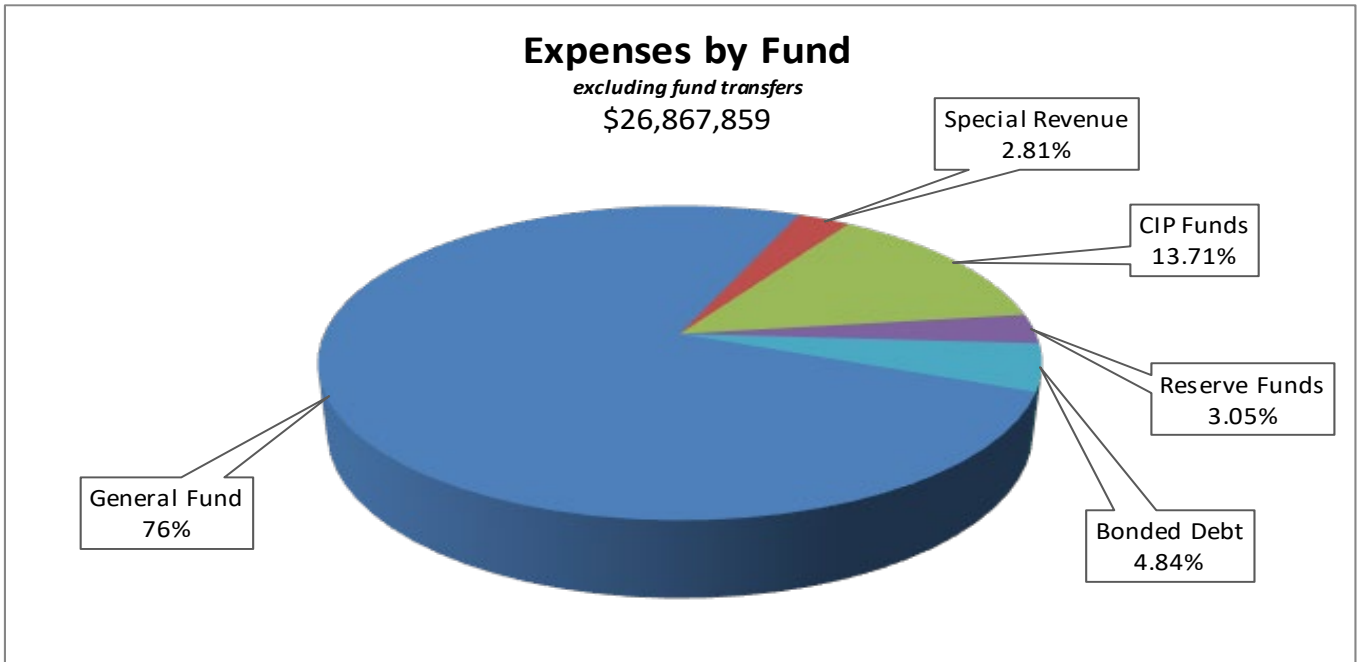
Taxes	48%
Fees	16%
Beginning Balance	32%
Other	3%
Grants	1%



#### FY 2022 Budget Comparison

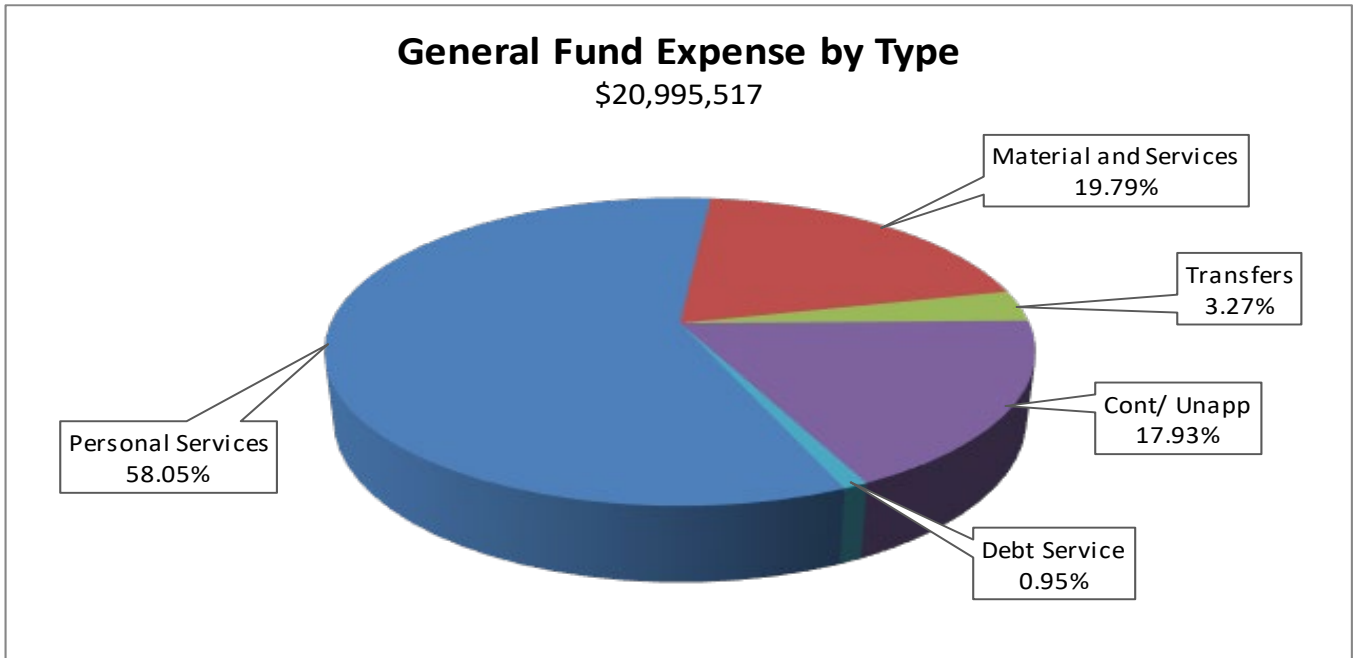
Taxes	56%
Fees	20%
Beginning Balance	20%
Grants	1%
Other	3%

## Expenses FY 2023



#### FY 2022 Budget Comparison

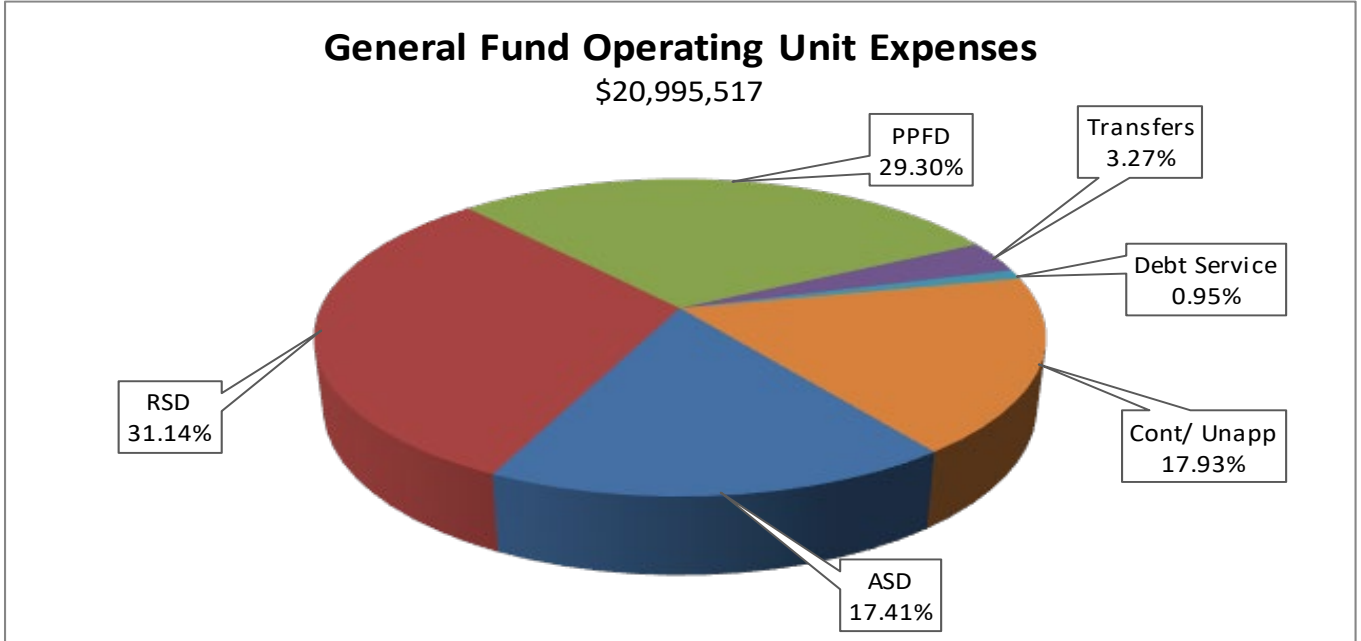
General Fund	76%
Special Revenue	2%
Reserve Funds	3%
CIP Funds	14%
Bonded Debt	5%



#### FY 2022 Budget Comparison

Personal Services	58%
Materials and Services	17%
Contingency/Unappropriated	21%
Transfers	3%
Debt Service	1%

## Organizational Unit Expenses FY 2023



### FY 2022 Budget Comparison

Administrative Services	18%
Recreation Services	30%
Park Services	27%
Transfers	3%
Contingency/Unappropriated	21%
Debt Service	1%

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# District Mission, Strategic Priorities, & Values Statements

## Mission Statement

To deliver exceptional parks and recreation to enrich the lives of everyone we serve.

## Strategic Priorities

1. Position Willamalane as a desirable place to work where employees have a high level of job satisfaction.
2. Systematize and fund a comprehensive maintenance/reinvestment plan for physical assets to ensure high quality parks, facilities and operations.
3. Expedite completion of current bond-funded capital projects and nurture public trust through frequent updates on progress and successes.
4. Become more reflective of the diversity of our population at the leadership, staff and patron levels.
5. Generate operating efficiencies and increase data security through integrated administrative systems.

## Values Statements

- We welcome and provide a safe atmosphere for all. We care that our employees have high job satisfaction, whether they work with us temporarily or over the course of a career.
- We commit to being transparent and effective in delivering value to the community, through our own activities and in partnership with others.
- We believe that the District provides more than space and activities: we provide healthy settings to relax and build shared memories that strengthen bonds within families, among friends and across differences. This is why we exist.
- We commit to upholding high quality standards for park, facilities, and programs throughout the District: we will model wise stewardship of facilities and natural resources.
- We value an organizational structure that is efficient and data-driven, while also nimble and responsive to evolving community conditions, opportunities, and needs: we do not value growth for growth's sake.

## District Operating Principles

- Maintain the balance between high quality and quantity of services within existing resources.
- Adjust and deliver services to reflect community expectations, new growth, available resources and evolving needs.
- Pursue and build partnerships within all sectors of the community to help deliver quality recreation and park services.
- Commit to a work environment that promotes trust, respect, open communication and teamwork between all levels of staff.
- Advocate for and provide open spaces, river access and pathways while respecting private property rights.
- Be environmentally responsible in all that we do.
- Incorporate new and innovative strategies in program delivery, operations and meeting community needs.

*Principles listed in no particular order  
Revised January 31, 2009*

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**ADMINISTRATIVE SERVICES DIVISION**  
**General Fund**

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<b>Administrative Services Division Summary</b>	<b>FY 20 Actuals</b>	<b>FY 21 Actuals</b>	<b>FY 22 Adopted</b>	<b>FY23 Proposed</b>
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**Revenue**

42542	Gifts/Grants-Restricted	-	2,500	-	177,000
42543	Gifts/Grants-Unrestricted	3,663	-	-	-
42590	Sponsorships/Donations	102,803	90,998	344,175	150,000
43000	Revenue - Recreation Fees	107,621	-	124,620	-
43003	One Pass Contra	(166,300)	-	-	-
46755	Tenant/Commercial Rental	36,823	32,762	34,820	35,540
48000	Miscellaneous Revenue	19,147	2,360	12,200	1,200
48001	Active Net Processing Fees	(46)	(3,222)	(9,000)	-

**Total Revenue**

103,711	125,398	506,815	363,740
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**Expenses**

**Personnel Services**

51000	Full-time NBU Wages	916,453	1,069,601	1,095,419	1,359,721
52000	Full-time BU Wages	344,152	419,577	591,191	550,062
53000	Part-time BU Wages	63,700	29,462	-	-
54000	Part-time NBU Wages	7,580	2,840	124,956	-
56600	Medical Insurance	234,051	293,913	386,049	378,818
56601	Workers Compensation Insurance	4,918	7,238	6,151	5,537
56602	Social Security	98,291	112,424	136,352	146,101
56603	Life Insurance	5,670	6,214	8,782	9,551
56604	Retirement	104,993	130,664	175,627	190,978
56605	Taxable LTD Insurance	4,835	4,183	8,730	9,498
56606	Unemployment Insurance	10,956	15,752	-	-
56607	Dental Insurance	14,188	17,950	18,650	16,725

**Total Personnel Services**

1,809,787	2,109,818	2,551,907	2,666,991
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**Material & Services**

61700	Office Supplies	8,783	8,249	10,586	12,560
61701	Janitorial Supplies	536	-	-	-
61702	Technical Supplies	25,075	27,552	35,000	20,500
61703	Books & Reports	160	84	740	240
61704	Advertising	3,359	1,150	900	500
61705	Uniforms & Special Clothing	1,744	-	1,250	1,600
61707	Sewer	1,721	-	-	-
61708	Telecommunications	7,307	33,239	25,610	40,030
61709	Electricity	446	21	-	-
61711	Training & Conference	14,942	11,726	25,575	47,200
61712	Mileage & Travel	-	-	500	500
61713	Postage/Distribution	17,862	4,708	16,540	17,340
61714	Contractual Services	71,964	53,979	111,550	88,000
61715	Rental-Equipment & Facilities	-	4,088	-	18,300
61717	Printing & Binding	31,660	-	12,310	12,000

Administrative Services Division Summary	FY 20 Actuals	FY 21 Actuals	FY 22 Adopted	FY23 Proposed
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**Material & Services (continued)**

61719	Repair & Maint-Grounds/Fields	-	92	-	-
61721	Repair & Maint-Equipment	450	792	-	-
61722	Repair & Maint-Buildings	726	13,606	16,200	30,000
61724	Insurance	146,243	119,023	139,000	155,660
61727	Gas & Oil-Vehicles	51	5	-	-
61729	Licenses, Permits & Certs	31,704	40,994	78,614	62,139
61730	Garbage Service	2,547	2,509	-	-
61734	Duplicating	1,356	936	1,325	950
61736	Communication Equipment	-	500	-	-
61737	Miscellaneous	19,744	8,044	18,700	14,000
61738	Computer Software	8,576	6,344	42,726	190,205
61739	Computer Equipment/Peripherals	4,240	40	4,500	43,000
61740	Temp Services	44,631	67,849	-	-
61741	Contractual Services Dev	3,200	1,267	-	-
61743	Team Springfield	10,385	7,233	15,000	15,000
61744	Mileage	1,684	403	2,215	11,740
61745	In-State Travel/Per Diem	222	-	-	-
61746	Out of State Travel/ Per Diem	7,238	300	-	4,200
61747	Gift Cards (Program)	-	1,380	1,000	-
61748	Gift Cards (Non-Program)	100	-	160	160
61750	Legal Services	70,372	45,892	23,500	33,500
61751	Audit	20,900	-	27,000	30,000
61754	Association Dues	21,899	18,766	19,500	32,025
61756	Staff/Volunteer Recog/Orient	8,310	3,854	13,300	8,500
61757	Recruitment/Training	2,413	604	21,500	22,500
61758	Security	1,782	-	-	-
61759	Event Services	36,064	-	-	-
61761	Scholarships	(300)	-	-	-
61762	Sponsorships - External	6,885	-	2,400	5,000
61763	Marketing	42,139	15,536	82,050	62,500
61764	Job (Employment) Postings	-	383	1,000	500
61771	Equipment	3,307	5,476	8,285	7,935
61775	Finance Charges - AP only	3	47	-	-

**Total Material & Services**

682,430	506,671	758,536	988,284
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**Capital Outlay**

73500	Equipment	39,250	37,270	-	-
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**Total Capital Outlay**

39,250	37,270	-	-
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**Total Expenses**

2,531,467	2,653,759	3,310,443	3,655,275
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**Subsidy**

2,427,756	2,528,361	2,803,628	3,291,535
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**Fund 00**  
**Board/Executive Director**

**Department Objective**

Responsible for management and operation of district. Responsibilities include, but are not limited to: administration of parks, personnel, programs, services, areas and facilities, maintenance, planning and research, finance and budget, serial and bond issues, and public and community relations. Reports directly to and supports the Board of Directors.

**FTE**

Fiscal Year	Salaried Employees	Part-time ≥ 25 Hr/Wk	Part-time < 25 Hr/Wk	Total FTE
FY 22	2.00	0.00	0.00	2.00
FY 23	2.00	0.00	0.00	2.00

**Significant Changes in FY 23 Proposed Budget**

- 51000 - Full-time NBU Wages: Increase due to reclass of Administrative Assistant to Operations Analyst and new Executive Director contract.
- 61711 - Training & Conferences: Increase for staff and board development , training and conferences.
- 61714 - Contractual Services: Decreased by \$20,000 based on actuals for the FY21 and FY22 and appropriately classifying expenses to 61750 Legal Services.
- 61754 - Association Dues: Increase dues based on increases in membership costs.
- 61750 - Legal Services: Increase of \$10,000 is based on prior two fiscal year costs and reclassifying costs to the appropriate account from 61714 Contractual Services.
- 61762 - Sponsorships – External: Increase for sponsorships of civic and local organizations holding in person events.
- 61763 - Marketing: Decrease by \$5,000 based on historical usage.

<b>Board/Executive Director</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>

**Revenue**

42590	Sponsorships/Donations	-	6,000	-	-
48000	Miscellaneous Revenue	960	-	-	-
<b>Total Revenue</b>		960	6,000	-	-

**Expenses**

**Personnel Services**

51000	Full-time NBU Wages	211,245	210,444	221,328	248,523
54000	Part-time NBU Wages	2,341	-	-	-
56600	Medical Insurance	26,235	32,818	28,650	21,992
56601	Workers Compensation Insurance	398	387	3,334	3,644
56602	Social Security	15,011	14,849	16,932	19,012
56603	Life Insurance	884	886	1,107	1,243
56604	Retirement	21,130	24,763	22,133	24,852
56605	Taxable LTD Insurance	779	595	1,055	1,190
56606	Unemployment Insurance	1,314	-	-	-
56607	Dental Insurance	2,685	2,894	2,078	1,324
<b>Total Personnel Services</b>		282,022	287,636	296,617	321,780

**Materials & Services**

61700	Office Supplies	279	723	160	160
61701	Janitorial Supplies	74	-	-	-
61702	Technical Supplies	6,743	583	1,200	1,500
61703	Books & Reports	160	84	240	240
61704	Advertising	140	-	-	-
61705	Uniforms & Special Clothing	1,250	-	200	200
61708	Telecommunications	396	707	-	-
61711	Training & Conference	961	8,000	10,000	20,500
61713	Postage/Distribution	29	45	240	240
61714	Contractual Services	25,860	10,778	30,000	10,000
61717	Printing & Binding	394	-	160	-
61734	Duplicating	342	73	250	250
61737	Miscellaneous	7,425	(17,735)	7,200	5,500
61738	Computer Software	-	292	-	-
61741	Contractual Services Dev	19	-	-	-
61743	Team Springfield	10,385	7,233	15,000	15,000
61744	Mileage	162	-	240	240
61745	In-State Travel/Per Diem	222	-	-	-
61746	Out of State Travel/ Per Diem	6,496	-	-	3,000

<b>Board/Executive Director</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Material &amp; Services (continued)</b>				
61747 Gift Cards (Program)	-	1,080	-	-
61748 Gift Cards (Non-Program)	100	-	160	160
61750 Legal Services	66,042	45,664	20,000	30,000
61754 Association Dues	18,707	17,169	15,000	23,000
61756 Staff/Volunteer Recog/Orient	7,912	3,106	8,000	8,000
61757 Recruitment/Training	2,299	604	-	500
61761 Scholarships	(300)	-	-	-
61762 Sponsorships - External	6,885	-	2,400	5,000
61763 Marketing	22,912	-	6,000	1,000
<b>Total Materials &amp; Services</b>	<b>185,894</b>	<b>78,406</b>	<b>116,450</b>	<b>124,490</b>
<b>Capital Outlay</b>				
73500 Equipment	39,250	-	-	-
<b>Total Capital Outlay</b>	<b>39,250</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>507,166</b>	<b>366,042</b>	<b>413,067</b>	<b>446,270</b>
<b>Subsidy</b>	<b>506,206</b>	<b>360,042</b>	<b>413,067</b>	<b>446,270</b>

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## Fund 00 Community Engagement

### Department Objective

Community Engagement’s role is to support the Willamalane brand by communicating and amplifying the efforts of the district. This includes four key focus areas for the department which include:

To achieve goals in these four focus areas, the Community Engagement Team oversees the following for the district:

- Marketing and the Willamalane brand
- Public relations and communication
- Legislative Affairs
- Resource Development
- Serving as a liaison for the Willamalane Park Foundation

### FTE

Fiscal Year	Salaried Employees	Part-time ≥ 25 Hr/Wk	Part-time < 25 Hr/Wk	Total FTE
FY 22	6.00	0.00	0.00	6.00
FY 23	6.00	0.00	0.00	6.00

### Significant Changes in FY 23 Proposed Budget

- 42590 - Sponsorship and donations: In FY 22, the finance department accounted for anticipated grant funds to come to Willamalane from the American Rescue Plan Act. In preparing the FY 22 budget, we did not yet know that as a special tax district, we could not directly apply for those funds and accounted for the anticipated revenue in the community engagement budget. In FY 23, this estimate is based only on the estimated revenue from the Resource Development sub department in Community Engagement which is \$150,000.
- 43000 – Recreation Fees from 1Pass: While the community engagement team will still provide a lot of the labor associated with running the 1PASS program, the revenue for this program will no longer be reflected in the community engagement budget. Starting in FY 23, all revenue for this program will be collected in the Recreation Services Division. This change will remove 1PASS revenue and it will also decrease most of the operating expenses for this program.
- 61700 – Office Supplies: This went up slightly due to the actual costs associated with large format printing (plotter) and lamination services for the district. The community engagement team is also going to purchase materials to do in-house banner printing on demand.
- 61702 – Technical supplies: Since the costs and revenue associated with the 1PASS program are moving to the Recreation Services Division, these expenses have been removed from the community engagement budget.
- 61717 – Contractual services: In FY 22, we accounted for a \$30,000 expense to support the needs assessment and comprehensive plan project. While we will have expenses for that project in the summer of FY 23, those expenses have been moved to 61763 - Marketing as the remainder of the project will be treated as a community outreach marketing campaign. Therefore, there’s a reduction of \$24,250 from this GL. The remaining contractual services for community engagement include services for translation, videography, photography, and copy editing.
- 61738 – Computer Software: The main increase in this GL is due to the addition of a digital asset management system which will help organize all digital marketing assets including video,

design files, photography, and other media files. This expense will also decrease the amount of storage space the department requires from our IT department. Other expenses in this GL include our annual website payment, email marketing subscriptions, district survey software, and Adobe design software subscriptions.

- 61744 – Mileage (travel): This includes travel for three different expenses. Since Whitney Hoshaw was selected as a presenter at the annual NRPA conference and Kenny Weigandt played a large role in the CAPRA certification process, we are budgeting for both to attend that conference. This also includes travel expenses for Kenny Weigandt to attend the annual United Front trip (Washington DC) to lobby for federal support for the region.
- 61763 – Marketing: The marketing budget has been reduced by about \$15,000 mostly due to shifting registration day event expenses to the Recreation Services Division as were budgeted in FY 22. This budget outlines district campaigns, facility decor, content development, and other marketing expenses to support the district as needed. This budget does not include the Willamalane Annual Report or the Adult Activity Guide as those are accounted for in 61717 - Printing and Binding and 61713 - Postage/Distribution.

<b>Community Engagement</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>

**Revenue**

42543	Gifts/Grants-Unrestricted	3,663	-	-	-
42590	Sponsorships/Donations	102,803	84,998	344,175	150,000
43000	Revenue - Recreation Fees	107,621	-	124,620	-
43003	One Pass Contra	(166,300)	-	-	-
48000	Miscellaneous Revenue	20	-	-	-
48001	Active Net Processing Fees	(45)	(3,221)	(9,000)	-
<b>Total Revenue</b>		<b>47,762</b>	<b>81,777</b>	<b>459,795</b>	<b>150,000</b>

**Expenses**

**Personnel Services**

51000	Full-time NBU Wages	155,656	188,301	77,544	167,635
52000	Full-time BU Wages	153,350	150,025	296,576	240,408
53000	Part-time BU Wages	-	7,575	-	-
56600	Medical Insurance	71,719	84,303	93,018	97,693
56601	Workers Compensation Insurance	3,184	3,660	426	465
56602	Social Security	22,092	25,167	28,621	31,215
56603	Life Insurance	1,309	1,561	1,870	2,040
56604	Retirement	26,889	34,161	37,411	40,804
56605	Taxable LTD Insurance	1,140	1,017	1,870	2,040
56606	Unemployment Insurance	-	3,583	-	-
56607	Dental Insurance	3,623	4,129	4,208	4,072
<b>Total Personnel Services</b>		<b>438,962</b>	<b>503,482</b>	<b>541,544</b>	<b>586,372</b>

**Materials & Services**

61700	Office Supplies	3,202	3,522	5,126	7,400
61702	Technical Supplies	5,586	1,679	4,800	-
61704	Advertising	2,879	-	-	-
61705	Uniforms & Special Clothing	101	-	900	650
61708	Telecommunications	306	1,235	1,260	1,200
61711	Training & Conference	240	68	2,375	1,800
61713	Postage/Distribution	13,426	667	12,000	12,800
61714	Contractual Services	7,155	-	33,250	9,000
61717	Printing & Binding	31,231	-	12,000	12,000
61721	Repair & Maint-Equipment	420	792	-	-
61734	Duplicating	18	3	700	700
61736	Communication Equipment	-	500	-	-
61737	Miscellaneous	1,131	2,988	3,000	1,500
61738	Computer Software	6,799	5,963	12,226	27,365
61744	Mileage	115	-	1,550	9,500

<b>Community Engagement</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Material &amp; Services (continued)</b>					
61746	Out of State Travel/ Per Diem	742	-	-	-
61754	Association Dues	1,589	380	1,000	2,300
61756	Staff/Volunteer Recog/Orient	29	320	800	500
61759	Event Services	36,064	-	-	-
61763	Marketing	19,227	15,536	76,050	61,500
61771	Equipment	3,307	4,508	8,285	7,935
<b>Total Materials &amp; Services</b>		<b>133,567</b>	<b>38,161</b>	<b>175,322</b>	<b>156,150</b>
<b>Total Expenses</b>		<b>572,529</b>	<b>541,643</b>	<b>716,866</b>	<b>742,522</b>
<b>Subsidy</b>		<b>524,767</b>	<b>459,866</b>	<b>257,071</b>	<b>592,522</b>

**Fund 00  
Rental Properties**

**Department Objective**

Present the operating efficacy for rental properties owned by the District.

**FTE**

Fiscal Year	Salaried Employees	Part-time ≥ 25 Hr/Wk	Part-time < 25 Hr/Wk	Total FTE
FY 22	0.00	0.00	0.00	0.00
FY 23	0.00	0.00	0.00	0.00

**Significant Changes in FY 23 Proposed Budget**

- 46755 – Tenant/Commercial Rental: Increase in monthly rental amount for the Heritage House.

Rental Properties		FY 20 Actuals	FY 21 Actuals	FY 22 Adopted	FY 23 Proposed
<b>Revenue</b>					
46755	Tenant/Commercial Rental	36,823	32,762	34,820	35,540
<b>Total Revenue</b>		36,823	32,762	34,820	35,540
<b>Expenses</b>					
<b>Materials &amp; Services</b>					
61702	Technical Supplies	-	20	-	-
61707	Sewer	1,721	-	-	-
61708	Telecommunications	1,223	1,376	1,250	1,500
61709	Electricity	446	21	-	-
61714	Contractual Services	1,425	-	-	-
61721	Repair & Maint-Equipment	30	-	-	-
61722	Repair & Maint-Buildings	726	13,606	16,200	30,000
61730	Garbage Service	2,547	2,509	-	-
61758	Security	1,782	-	-	-
61771	Equipment	-	968	-	-
61775	Finance Charges - AP only	3	9	-	-
<b>Total Materials &amp; Services</b>		9,903	18,509	17,450	31,500
<b>Total Expenses</b>		9,903	18,509	17,450	31,500
<b>Subsidy</b>		<b>(26,920)</b>	<b>(14,253)</b>	<b>(17,370)</b>	<b>(4,040)</b>

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**Fund 00  
Finance**

**Department Objective**

Provide prudent management of the District's financial resources; provide the framework and direction for financial planning decisions made by the Board, Budget Committee, and District staff.

**FTE**

<b>Fiscal Year</b>	<b>Salaried Employees</b>	<b>Part-time ≥ 25 Hr/Wk</b>	<b>Part-time &lt; 25 Hr/Wk</b>	<b>Total FTE</b>
FY 22	6.00	0.00	0.00	6.00
FY 23	6.00	0.00	0.00	6.00

**Significant Changes in FY 23 Proposed Budget**

- 61700 – Office Supplies: – Reduction of \$1,300 based on prior years spending.
- 61711 – Training & Conference: – new staff develop.
- 61714 – Contractual Services: – iSecure Shredding increase in costs, software support, and additional accounting support.
- 61729 – Licenses, Permits & Certs: Increase reflects implemented Caselle modules to include Budgeting, Project Management, Accounts Payable, General Ledger, Payroll, Human Resources, and Accounts Receivable.
- 61739 – Computer Equipment – replace five year or older computers.
- 61751 – Audit: Reflects price increases for potential new auditors.

Finance	FY 20 Actuals	FY 21 Actuals	FY 22 Adopted	FY23 Proposed
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**Revenue**

48000	Miscellaneous Revenue	422	2,059	5,200	1,200
48001	Active Net Processing Fees	(1)	(1)	-	-
<b>Total Revenue</b>		421	2,058	5,200	1,200

**Expenses**

**Personnel Services**

51000	Full-time NBU Wages	204,321	223,163	307,331	335,200
52000	Full-time BU Wages	119,213	124,130	107,370	116,634
53000	Part-time BU Wages	21,772	-	-	-
54000	Part-time NBU Wages	1,203	-	29,200	-
56600	Medical Insurance	57,079	53,858	83,999	78,308
56601	Workers Compensation Insurance	568	507	473	515
56602	Social Security	25,441	25,740	31,724	34,567
56603	Life Insurance	1,386	1,248	2,074	2,261
56604	Retirement	27,549	28,324	41,471	45,183
56605	Taxable LTD Insurance	1,157	838	2,074	2,261
56606	Unemployment Insurance	6,240	1,792	-	-
56607	Dental Insurance	3,281	2,978	4,208	4,072
<b>Total Personnel Services</b>		469,210	462,578	609,924	619,001

**Materials & Services**

61700	Office Supplies	3,296	2,809	3,300	2,000
61702	Technical Supplies	1,025	218	-	-
61704	Advertising	340	1,150	900	500
61705	Uniforms & Special Clothing	-	-	-	600
61711	Training & Conference	215	689	1,000	7,400
61713	Postage/Distribution	4,287	4,019	4,300	4,300
61714	Contractual Services	7,440	20,496	5,000	18,000
61727	Gas & Oil-Vehicles	11	-	-	-
61729	Licenses, Permits & Certs	7,821	9,671	41,484	46,400
61734	Duplicating	413	424	375	-
61737	Miscellaneous	10,303	22,252	7,000	7,000
61738	Computer Software	1,356	(319)	-	840
61739	Computer Equipment/Peripherals	2,053	40	-	3,000
61740	Temp Services	44,631	-	-	-
61741	Contractual Services Dev	3,181	7	-	-
61744	Mileage	72	403	-	1,000
61746	Out of State Travel/ Per Diem	-	-	-	1,200

Finance	FY 20 Actuals	FY 21 Actuals	FY 22 Adopted	FY23 Proposed
<b>Material &amp; Services (continued)</b>				
61750 Legal Services	880	-	-	-
61751 Audit	20,900	-	27,000	30,000
61754 Association Dues	280	580	500	600
61756 Staff/Volunteer Recog/Orient	192	-	-	-
61757 Recruitment/Training	114	-	-	-
<b>Total Materials &amp; Services</b>	<b>108,810</b>	<b>62,439</b>	<b>90,859</b>	<b>122,840</b>
<b>Capital Outlay</b>				
73500 Equipment	-	33,066	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>33,066</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>578,020</b>	<b>558,083</b>	<b>700,783</b>	<b>741,841</b>
<b>Subsidy</b>	<b>577,599</b>	<b>556,025</b>	<b>695,583</b>	<b>740,641</b>

**Fund 00  
Information Technology**

**Department Objective**

Provide technical leadership, guidance, planning and support of all technology services including computers, networks, security and telecommunications.

**FTE**

<b>Fiscal Year</b>	<b>Salaried Employees</b>	<b>Part-time ≥ 25 Hr/Wk</b>	<b>Part-time &lt; 25 Hr/Wk</b>	<b>Total FTE</b>
FY 22	4.00	0.00	0.00	4.00
FY 23	4.00	0.00	0.00	4.00

**Significant Changes in FY 23 Proposed Budget**

- 42542 Gifts/Grants and 61738 Computer Software and 61739 Computer Equipment – ARPA funds of \$177,000 added in FY 23.
- 5xxxx - Wages and Benefits: Staffing remained consistent, costs projected to increase from COLA, salary and benefit cost increases.
- 61714 – Contractual Services: Increase reflects a renewal of Email Archiving capabilities along with new Multi-Factor Authentication.
- 61715 – Rental Equipment & Facilities: Costs are for the district copier contract.
- 61729 – Licenses: Decreased the licenses because we reclassified some of these to contract services account. Includes \$5,000 for district wide Asana licenses at a 50% discount.

<b>Information Technology</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Revenue</b>					
42542	Gifts/Grants-Restricted	-	2,500	-	177,000
<b>Total Revenue</b>		-	2,500	-	177,000
<b>Expenses</b>					
<b>Personnel Services</b>					
51000	Full-time NBU Wages	128,563	154,868	159,504	171,564
52000	Full-time BU Wages	69,189	94,419	122,193	139,170
53000	Part-time BU Wages	41,928	21,887	-	-
56600	Medical Insurance	52,391	45,430	49,483	54,448
56601	Workers Compensation Insurance	384	407	321	355
56602	Social Security	18,023	20,458	21,550	23,772
56603	Life Insurance	1,010	1,169	1,409	1,553
56604	Retirement	17,909	21,088	28,170	31,073
56605	Taxable LTD Insurance	863	881	1,409	1,553
56607	Dental Insurance	2,369	2,549	2,632	2,548
<b>Total Personnel Services</b>		332,629	363,156	386,671	426,036
<b>Materials &amp; Services</b>					
61700	Office Supplies	35	-	-	-
61702	Technical Supplies	6,009	16,389	16,000	6,000
61708	Telecommunications	4,772	28,701	22,500	35,200
61711	Training & Conference	6,881	-	2,200	4,500
61714	Contractual Services	9,823	6,994	18,300	25,000
61715	Rental-Equipment & Facilities	-	4,088	-	18,300
61719	Repair & Maint-Grounds/Fields	-	92	-	-
61727	Gas & Oil-Vehicles	16	5	-	-
61729	Licenses, Permits & Certs	15,893	20,528	37,130	15,739
61734	Duplicating	71	32	-	-
61737	Miscellaneous	80	-	-	-
61738	Computer Software	-	-	-	142,000
61739	Computer Equipment/Peripherals	2,187	-	-	40,000
61744	Mileage	176	-	-	500
61775	Finance Charges - AP only	-	38	-	-
<b>Total Materials &amp; Services</b>		45,943	76,867	96,130	287,239
<b>Total Expenses</b>		378,572	440,023	482,801	713,275
<b>Subsidy</b>		<b>378,572</b>	<b>437,523</b>	<b>482,801</b>	<b>536,275</b>

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**Fund 00  
Human Resource**

**Department Objective**

Human Resources: Direct and manage a partnership of all employees in a manner that recognizes the needs of employees, complies with federal and state regulations, and achieves District goals and objectives as efficiently and effectively as possible.

**FTE**

<b>Fiscal Year</b>	<b>Salaried Employees</b>	<b>Part-time ≥ 25 Hr/Wk</b>	<b>Part-time &lt; 25 Hr/Wk</b>	<b>Total FTE</b>
FY 22	5.00	0.62	0.00	5.62
FY 23	4.00	0.00	0.00	4.00

**Significant Changes in FY 23 Proposed Budget**

- 5xxxx - Wages and Benefits: Decrease in FTE due to elimination of HR/Payroll Assistant position and transfer of Risk and Safety Specialist position to the correct department of Risk.
- 61711 - Training & Conference: Budget increase of \$3,000 to provide sufficient funds for professional development and certifications.
- 61738 - Computer Software: Decrease is due to implementation of new human capital management software and budget now reflects the annual software fee amount.

<b>Human Resource</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>

**Revenue**

48000	Miscellaneous Revenue	8,373	301	-	-
<b>Total Revenue</b>		<b>8,373</b>	<b>301</b>	<b>-</b>	<b>-</b>

**Expenses**

**Personnel Services**

51000	Full-time NBU Wages	208,646	292,630	263,856	305,899
52000	Full-time BU Wages	2,400	51,003	-	-
54000	Part-time NBU Wages	4,036	2,840	95,756	-
56600	Medical Insurance	26,627	77,471	94,203	69,750
56601	Workers Compensation Insurance	384	2,277	411	348
56602	Social Security	17,724	26,195	27,510	23,401
56603	Life Insurance	1,081	1,349	1,798	1,530
56604	Retirement	11,516	22,328	35,960	30,591
56605	Taxable LTD Insurance	896	851	1,798	1,530
56606	Unemployment Insurance	3,402	10,377	-	-
56607	Dental Insurance	2,230	5,398	4,156	2,748
<b>Total Personnel Services</b>		<b>278,942</b>	<b>492,719</b>	<b>525,448</b>	<b>435,797</b>

**Materials & Services**

61700	Office Supplies	1,971	1,140	2,000	2,000
61701	Janitorial Supplies	462	-	-	-
61702	Technical Supplies	330	2,086	2,500	2,500
61703	Books & Reports	-	-	500	-
61708	Telecommunications	-	610	-	760
61711	Training & Conference	2,346	2,969	2,500	5,500
61713	Postage/Distribution	120	(23)	-	-
61714	Contractual Services	12,736	8,364	20,000	20,000
61717	Printing & Binding	35	-	150	-
61727	Gas & Oil-Vehicles	20	-	-	-
61729	Licenses, Permits & Certs	7,990	10,795	-	-
61734	Duplicating	360	226	-	-
61737	Miscellaneous	805	496	1,500	-
61738	Computer Software	421	408	30,000	20,000
61739	Computer Equipment/Peripherals	-	-	1,500	-
61740	Temp Services	-	67,779	-	-
61741	Contractual Services Dev	-	1,153	-	-
61744	Mileage	751	-	-	-
61746	Out of State Travel/ Per Diem	-	300	-	-

<b>Human Resource</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Material &amp; Services (continued)</b>					
61750	Legal Services	3,450	228	3,500	3,500
61754	Association Dues	1,323	637	1,500	1,000
61756	Staff/Volunteer Recog/Orient	177	-	2,000	-
61757	Recruitment/Training	-	-	1,000	1,500
61764	Job (Employment) Postings	-	383	1,000	500
<b>Total Materials &amp; Services</b>		<b>33,297</b>	<b>97,551</b>	<b>69,650</b>	<b>57,260</b>
<b>Capital Outlay</b>					
73500	Equipment	-	4,204	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>4,204</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>312,239</b>	<b>594,474</b>	<b>595,098</b>	<b>493,057</b>
<b>Subsidy</b>		<b>303,866</b>	<b>594,173</b>	<b>595,098</b>	<b>493,057</b>

**Fund 00**  
**Diversity Equity and Inclusion**

**Department Objective**

Diversity, Equity, and Inclusion: Direct and manage a partnership of all employees in a manner that recognizes the needs of employees, complies with federal and state regulations, and achieves District goals and objectives as efficiently and effectively as possible.

**FTE**

<b>Fiscal Year</b>	<b>Salaried Employees</b>	<b>Part-time ≥ 25 Hr/Wk</b>	<b>Part-time &lt; 25 Hr/Wk</b>	<b>Total FTE</b>
FY 22	1.00	0.80	0.50	2.30
FY 23	2.00	0.00	0.00	2.00

**Significant Changes in FY 23 Proposed Budget**

- 5xxxx - Wages and Benefits: A decrease of FTE is due to transferring the part time volunteer coordinator position to RSD, while increasing the inclusion coordinator position from part time to full time, to help support the DEI supervisor.
- 6xxxx - Materials & Services: Decrease in funds needed due to sufficient computer equipment for FY23 and Staff Volunteer Recognition is now funded through the RSD division.

<b>Diversity Equity and Inclusion</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>

**Expenses**

**Personnel Services**

51000	Full-time NBU Wages	-	-	65,856	73,192
52000	Full-time BU Wages	-	-	65,052	53,850
56600	Medical Insurance	-	-	36,696	37,294
56601	Workers Compensation Insurance	-	-	1,186	144
56602	Social Security	-	-	10,015	9,719
56603	Life Insurance	-	-	524	635
56604	Retirement	-	-	10,482	12,704
56605	Taxable LTD Insurance	-	-	524	635
56607	Dental Insurance	-	-	1,368	1,324
<b>Total Personnel Services</b>		-	-	191,703	189,497

**Materials & Services**

61700	Office Supplies	-	-	-	1,000
61702	Technical Supplies	-	-	3,000	3,000
61708	Telecommunications	-	-	-	720
61711	Training & Conference	-	-	3,500	3,500
61712	Mileage & Travel	-	-	500	500
61738	Computer Software	-	-	500	-
61739	Computer Equipment/Peripherals	-	-	1,500	-
61754	Association Dues	-	-	1,500	1,000
61756	Staff/Volunteer Recog/Orient	-	-	2,500	-
61757	Recruitment/Training	-	-	20,500	20,500
<b>Total Materials &amp; Services</b>		-	-	33,500	30,220

**Total Expenses**

<b>Total Expenses</b>		-	-	225,203	219,717
<b>Subsidy</b>		-	-	225,203	219,717

**Fund 00  
Risk**

**Department Objective**

Risk Management: Provide risk management services to the District's patrons, assets, staff, Board, and complies with all state and federal laws and regulations regarding OSHA.

**FTE**

<b>Fiscal Year</b>	<b>Salaried Employees</b>	<b>Part-time ≥ 25 Hr/Wk</b>	<b>Part-time &lt; 25 Hr/Wk</b>	<b>Total FTE</b>
FY 22	0.00	0.00	0.00	0.00
FY 23	1.00	0.00	0.00	1.00

**Significant Changes in FY 23 Proposed Budget**

- 5xxxx - Wages and Benefits: Increase of FTE due to transfer of the Risk and Safety Specialist from HR department to Risk department.
- 61724 - Insurance: Increase from FY22 budget by \$16,660 for General Liability, Property and Auto insurance due to projected increase of 12%.
- 61754 - Association Dues: Increase is due to SDAO Association Dues being transferred from the

HR budget to Risk.

<b>Risk</b>	<b>FY 20 Actuals</b>	<b>FY 21 Actuals</b>	<b>FY 22 Adopted</b>	<b>FY23 Proposed</b>
<b>Revenue</b>				
48000 Miscellaneous Revenue	9,372	-	7,000	-
<b>Total Revenue</b>	<b>9,372</b>	<b>-</b>	<b>7,000</b>	<b>-</b>
<b>Expenses</b>				
<b>Personnel Services</b>				
51000 Full-time NBU Wages	8,022	195	-	57,708
56600 Medical Insurance	-	33	-	19,333
56601 Workers Compensation Insurance	-	-	-	66
56602 Social Security	-	15	-	4,415
56603 Life Insurance	-	1	-	289
56604 Retirement	-	-	-	5,771
56605 Taxable LTD Insurance	-	1	-	289
56607 Dental Insurance	-	2	-	637
<b>Total Personnel Services</b>	<b>8,022</b>	<b>247</b>	<b>-</b>	<b>88,508</b>
<b>Materials &amp; Services</b>				
61700 Office Supplies	-	55	-	-
61701 Janitorial Supplies	-	-	-	-
61702 Technical Supplies	5,382	6,577	7,500	7,500
61705 Uniforms & Special Clothing	393	-	150	150
61708 Telecommunications	610	610	600	650
61711 Training & Conference	4,299	-	4,000	4,000
61714 Contractual Services	7,525	7,347	5,000	6,000
61724 Insurance	146,243	119,023	139,000	155,660
61727 Gas & Oil-Vehicles	4	-	-	-
61734 Duplicating	152	178	-	-
61737 Miscellaneous	-	43	-	-
61739 Computer Equipment/Peripherals	-	-	1,500	-
61740 Temp Services	-	70	-	-
61741 Contractual Services Dev	-	107	-	-
61744 Mileage	408	-	425	500
61747 Gift Cards (Program)	-	300	1,000	-
61754 Association Dues	-	-	-	4,125
61756 Staff/Volunteer Recog/Orient	-	428	-	-
<b>Total Materials &amp; Services</b>	<b>165,016</b>	<b>134,738</b>	<b>159,175</b>	<b>178,585</b>
<b>Total Expenses</b>	<b>173,038</b>	<b>134,985</b>	<b>159,175</b>	<b>267,093</b>
<b>Subsidy</b>	<b>163,666</b>	<b>134,985</b>	<b>152,175</b>	<b>267,093</b>

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**RECREATION SERVICES DIVISION**  
**General Fund**

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<b>Recreation Services Division Summary</b>		<b>FY 20 Actuals</b>	<b>FY 21 Actuals</b>	<b>FY 22 Adopted</b>	<b>FY23 Proposed</b>
<b>Revenue</b>					
42244	Commission-Concessions	58,802	2,723	75,424	99,000
42250	Merchandise for Resale	-	-	2,700	(8,000)
42525	Healthways	5,745	-	-	-
42530	ASHF	3,589	-	-	-
42542	Gifts/Grants-Restricted	28,909	89,684	3,100	171,750
42543	Gifts/Grants-Unrestricted	-	67,783	44,500	64,000
42590	Sponsorships/Donations	507	4,396	97,500	108,760
43000	Revenue - Recreation Fees	2,367,862	1,112,773	2,614,407	2,837,303
43001	Fee Discounts	(321)	-	-	-
43050	Membership Fee Revenue	192,100	127,157	-	362,788
46010	Rental-Equipment & Facilities	354,379	209,917	570,142	640,000
48000	Miscellaneous Revenue	770	(5,519)	221,250	10,700
48001	Active Net Processing Fees	(77,604)	(40,726)	(137,243)	(91,306)
49550	Cash Over	1,500	339	-	-
<b>Total Revenue</b>		<b>2,936,238</b>	<b>1,568,527</b>	<b>3,491,780</b>	<b>4,194,995</b>
<b>Expenses</b>					
<b>Personnel Services</b>					
51000	Full-time NBU Wages	1,137,789	977,602	1,101,432	1,107,630
52000	Full-time BU Wages	491,516	403,836	445,852	565,885
53000	Part-time BU Wages	753,287	633,857	753,037	1,060,403
54000	Part-time NBU Wages	1,365,836	725,811	1,569,926	1,686,803
56600	Medical Insurance	382,291	397,043	459,338	510,662
56601	Workers Compensation Insurance	66,453	57,759	66,126	79,550
56602	Social Security	290,206	213,941	243,423	297,185
56603	Life Insurance	9,101	9,118	13,488	12,045
56604	Retirement	166,555	131,620	225,816	222,288
56605	Taxable LTD Insurance	7,509	5,840	11,276	12,367
56606	Unemployment Insurance	2,971	201,048	10,000	-
56607	Dental Insurance	30,297	28,378	30,067	26,064
56700	Employee Discounts	15,949	17,274	35,000	35,000
<b>Total Personnel Services</b>		<b>4,719,760</b>	<b>3,803,127</b>	<b>4,964,781</b>	<b>5,615,882</b>
<b>Materials &amp; Services</b>					
61700	Office Supplies	10,936	4,032	6,100	12,200
61701	Janitorial Supplies	40	-	500	-
61702	Technical Supplies	154,700	105,254	158,982	228,316
61703	Books & Reports	-	-	-	-
61704	Advertising	-	410	-	-

<b>Recreation Services Division Summary</b>	<b>FY 20 Actuals</b>	<b>FY 21 Actuals</b>	<b>FY 22 Adopted</b>	<b>FY23 Proposed</b>
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**Material & Services (continued)**

61705	Uniforms & Special Clothing	13,296	5,146	16,564	20,460
61708	Telecommunications	55,705	40,252	48,326	47,980
61709	Electricity	24	-	-	-
61710	Water	326	-	-	-
61711	Training & Conference	17,578	2,764	10,475	19,750
61712	Mileage & Travel	68	-	300	-
61713	Postage/Distribution	4,627	865	650	2,700
61714	Contractual Services	194,148	127,571	171,108	261,688
61715	Rental-Equipment & Facilities	22,508	4,370	69,750	64,000
61717	Printing & Binding	422	26	100	100
61719	Repair & Maint-Grounds/Fields	-	-	3,000	-
61720	Repair & Maint-Vehicles	-	396	-	-
61721	Repair & Maint-Equipment	947	256	10,450	16,900
61722	Repair & Maint-Buildings	9,395	-	600	-
61724	Insurance	41	-	-	-
61725	Merchandise for Resale	35,056	612	49,300	42,500
61727	Gas & Oil-Vehicles	8,070	2,174	5,650	8,585
61729	Licenses, Permits & Certs	12,311	4,725	8,950	9,500
61730	Garbage Service	842	877	1,516	-
61734	Duplicating	10,483	3,497	6,830	4,475
61736	Communication Equipment	251	74	1,650	150
61737	Miscellaneous	389	(18,862)	500	500
61738	Computer Software	188	1,289	740	2,040
61739	Computer Equipment/Peripherals	7,440	4,628	20,200	15,400
61740	Temp Services	-	106	-	-
61741	Contractual Services Dev	1,270	2,740	-	-
61743	Team Springfield	(1)	-	-	-
61744	Mileage	11,688	1,881	12,587	11,700
61746	Out of State Travel/ Per Diem	-	-	2,500	7,000
61748	Gift Cards (Non-Program)	130	-	-	-
61749	Entertainment Services	5,005	-	-	-
61750	Legal Services	-	1,758	-	-
61753	Admissions	11,845	4,384	18,335	16,250
61754	Association Dues	1,800	1,329	1,800	1,800

<b>Recreation Services Division Summary</b>		<b>FY 20 Actuals</b>	<b>FY 21 Actuals</b>	<b>FY 22 Adopted</b>	<b>FY23 Proposed</b>
<b>Material &amp; Services (continued)</b>					
61756	Staff/Volunteer Recog/Orient	4,145	2,176	6,950	9,025
61757	Recruitment/Training	-	3,142	5,350	7,500
61758	Security	432	646	9,500	5,000
61759	Event Services	1,432	-	200	675
61761	Scholarships	32,561	7,657	67,500	62,500
61763	Marketing	1,120	-	-	-
61764	Job (Employment) Postings	873	341	1,600	1,350
61771	Equipment	5,000	1,174	1,000	41,500
61773	Repair & Maint-Surfacing	194	-	-	-
61775	Finance Charges - AP only	-	33	-	-
62100	Cash Short	1,037	645	-	-
<b>Total Materials &amp; Services</b>		<b>638,322</b>	<b>318,376</b>	<b>719,563</b>	<b>921,544</b>
<b>Capital Outlay</b>					
73500	Equipment	-	5,125	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>5,125</b>	<b>-</b>	<b>-</b>
<b>Transfers</b>					
91500	Transfer to Veh/Eqpt Res Fund	5,594	-	-	-
91550	Transfer to Sports Park Res	39,339	45,300	-	-
<b>Total Transfers</b>		<b>44,933</b>	<b>45,300</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>5,403,015</b>	<b>4,171,928</b>	<b>5,684,344</b>	<b>6,537,426</b>
<b>Subsidy</b>		<b>2,466,777</b>	<b>2,603,401</b>	<b>2,192,564</b>	<b>2,342,431</b>

**Fund 00**  
**Recreation Services-Administration**

**Department Objective**

Provide WPRD residents with the highest-quality recreation services in the safest, most cost-effective, efficient manner possible, and provide supervision and support to our employees who provide a high-quality service to our residents.

**FTE**

Fiscal Year	Salaried Employees	Part-time ≥ 25 Hr/Wk	Part-time < 25 Hr/Wk	Total FTE
FY22	1.00	0.00	0.00	1.00
FY23	1.00	0.00	0.00	1.00

**Significant Changes in FY23 Proposed Budget**

- 48000 – Miscellaneous Revenue: Increase to reflect the administrative reimbursement available through the Springfield Public School Summer Grant.
- 5XXXX – Personnel: Increase in COLA and Merit as well as benefit costs. Increase in medical insurance to include family.
- 56606 – Unemployment Insurance: In FY22, these were funds allocated to help cover unemployment for the COVID-19 pandemic. They have now been removed.
- 61700 – Office Supplies: Increase due to reallocation of expenses from various departments. Budget will now include shared copy room supplies and other miscellaneous charges.
- 61702 – Technical Supplies: Decrease to reflect only one employee in the department.
- 61711 – Training and Conference: Reduction because CPRP training was a one time expense in FY22.
- 61714 – Contractual Services: Increase due to district contracts that weren't previously assigned to a specific GL code. Examples include the Cintas first aid kits and documentation shredding for the recreation wing of the BKC.
- 61746 – Out of State Travel / Per Diem: Increase to accommodate for NRPA conference.

<b>Recreation Services Administration</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>

**Revenue**

42244	Commission-Concessions	2,006	-	-	-
42525	Healthways	6,362	-	-	-
42530	ASHF	3,589	-	-	-
42590	Sponsorships/Donations	507	896	-	-
43000	Revenue - Recreation Fees	13,254	-	-	-
46010	Rental-Equipment & Facilities	30	-	-	-
48000	Miscellaneous Revenue	1,298	-	-	9,000
48001	Active Net Processing Fees	43,953	11,604	-	-
<b>Total Revenue</b>		<b>70,999</b>	<b>12,500</b>	<b>-</b>	<b>9,000</b>

**Expenses**

**Personnel Services**

51000	Full-time NBU Wages	244,684	123,373	107,724	115,786
54000	Part-time NBU Wages	4,332	-	-	-
56600	Medical Insurance	40,800	11,175	2,400	26,298
56601	Workers Compensation Insurance	1,273	293	2,106	2,263
56602	Social Security	18,133	10,424	8,241	8,858
56603	Life Insurance	987	525	539	579
56604	Retirement	22,752	6,500	10,772	11,579
56605	Taxable LTD Insurance	868	329	525	565
56606	Unemployment Insurance	-	-	10,000	-
56607	Dental Insurance	1,950	1,108	525	637
56700	Employee Discounts	15,949	17,274	35,000	35,000
<b>Total Personnel Services</b>		<b>351,728</b>	<b>171,001</b>	<b>177,832</b>	<b>201,565</b>

**Materials & Services**

61700	Office Supplies	169	852	750	5,000
61702	Technical Supplies	4,020	655	3,000	2,000
61705	Uniforms & Special Clothing	35	57	500	500
61708	Telecommunications	216	-	500	500
61711	Training & Conference	3,174	940	2,500	1,500
61713	Postage/Distribution	(2,291)	(643)	200	200
61714	Contractual Services	398	2,345	500	2,000
61715	Rental-Equipment & Facilities	-	178	-	-
61717	Printing & Binding	317	-	100	100
61727	Gas & Oil-Vehicles	5	-	-	-
61729	Licenses, Permits & Certs	1,213	1,200	2,000	2,000
61734	Duplicating	1,718	(409)	2,000	1,500
61737	Miscellaneous	304	(18,862)	500	500
61738	Computer Software	-	-	500	500

<b>Recreation Services Administration</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Material &amp; Services (continued)</b>					
61743	Team Springfield	(1)	-	-	-
61744	Mileage	2,076	-	-	-
61746	Out of State Travel/ Per Diem	-	-	2,500	3,500
61748	Gift Cards (Non-Program)	130	-	-	-
61756	Staff/Volunteer Recog/Orient	291	-	500	500
61757	Recruitment/Training	-	2,431	-	500
61761	Scholarships	32,561	7,657	60,000	60,000
61763	Marketing	360	-	-	-
61764	Job (Employment) Postings	873	175	1,000	1,000
<b>Total Materials &amp; Services</b>		45,568	(3,424)	77,050	81,800
<b>Capital Outlay</b>					
73500	Equipment	-	5,125	-	-
<b>Total Capital Outlay</b>		-	5,125	-	-
<b>Total Expenses</b>		397,296	172,702	254,882	283,365
<b>Subsidy</b>		<b>326,297</b>	<b>160,202</b>	<b>254,882</b>	<b>274,365</b>

**Fund 00**

## Recreation Programming

### Department Objective

The proposed FY 23 budget for the recreation programming department (RPD) reflects four department codes. The department includes general areas of programming in youth, adult and family recreation, youth and adult athletics, and adult and senior fitness. Notable programs include Two50, group exercise, living history, fitness center, middle school sports, trips, Camp Venture, skills camps, dog obedience, the G.R.O.W. Project, my first sports, and the developing outdoor recreation program. Notable external contributors and partners to the RPD for FY 23 are the Springfield Public Schools and their support for the middle school sports program and summer programming. Significant areas of growth leading into FY 23 are seen in fitness, with the creation of the virtual fitness option; the outdoor gear rental program, housed in youth and family recreation; the tennis program, one of athletics' newest hits and a transition from contractor to an in-house provider in FY 22; and youth recreation camps in general.

### FTE

Fiscal Year	Salaried Employees	Part-time ≥ 25 Hr/Wk	Part-time < 25 Hr/Wk	Total FTE
FY22	8.00	0.90	12.30	21.20
FY23	8.00	0.00	12.59	20.59

### Cost Recovery Pyramid Category Summary

- Level 5 (Mostly Individual Benefit) Target 200% cost recovery: Private lessons; Personal Training; Climbing Rentals;
- Level 4 (Considerable Individual Benefit) Target 150% cost recovery: Specialty camps; fitness center; athletic events; monitored climbing;
- Level 3 (Balanced Individual/Community Benefit) Target 100% cost recovery: Athletic programs; recreation programs; fitness and group exercise; outdoor recreation; equipment rentals; youth camps; adult trips;
- Level 2 (Considerable Community Benefit) Target 65% cost recovery: Living history; care programming
- Level 1 (Mostly Community Benefit) Target 0% cost recovery: Two50 youth center

### Significant Changes in FY23 Proposed Budget

- 42542 – Gifts/Grants: \$30,000 ARPA Revenue
- 54000 – Part Time NBU: \$15,000 ARPA Expense
- 61771 – Equipment: \$15,000 ARPA Expense
- 43000 – Revenue rec fees: Split recreation fees into more appropriate categories, between Recreation Fees in 43000 and Membership Fees in 43050.
- Salary Non-Exempt Staff: The department decreased full time salaried non-exempt coordinator staff from 4.75 FTE to 4.0 FTE, due to the resignation of 1 FTE and subsequent staff re-allocation of duties.
- 54000 – Site Coordinator: Athletics will have an added part time site coordinator this coming year, budgeted into the regular NBU account.
- 56000 – Employee Benefits: Employee benefits increased by 20% from FY22 to FY23, primarily due to benefitted staff adding families to coverage.

- 61702 – Technical Supplies: Increase of \$17,319 for outdoor gear and various programmatic inflation costs.
- 61711 – Training and Conference: Decrease of \$650 due to a decrease of a full time staff position.
- 61714 – Contractual Services: Decrease of \$5,119 due the elimination of middle school dances.
- 61721 – Repair and Maintenance – Equipment: Increase of \$6,450 to purchase a replacement piece of equipment for the fitness center.
- 61727 – Gas and Oil – Vehicles: Increase of \$3,135 due to an increase in adult trips and outdoor recreation trips.
- 61771 – Equipment: There is \$24,500 budgeted for equipment purchases. This budget is heavily, though not fully, contingent on sponsorship dollars, and will be allocated primarily to outdoor recreation and fitness.

<b>Recreation Programming</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>

**Revenue**

42244	Commission-Concessions	-	118	-	-
42542	Gifts/Grants-Restricted	5,590	28,000	-	30,000
42590	Sponsorships/Donations	-	3,500	97,500	108,760
43000	Revenue - Recreation Fees	465,786	191,548	650,609	552,936
43001	Fee Discounts	(10)	-	-	-
43050	Membership Fee Revenue	-	12	-	162,788
46010	Rental-Equipment & Facilities	1,521	-	-	-
48000	Miscellaneous Revenue	(73)	1,326	200	-
48001	Active Net Processing Fees	(10,642)	(4,896)	(30,133)	(29,253)
<b>Total Revenue</b>		<b>462,172</b>	<b>219,608</b>	<b>718,176</b>	<b>825,231</b>

**Expenses**

**Personnel Services**

51000	Full-time NBU Wages	225,647	254,603	280,764	298,762
52000	Full-time BU Wages	103,503	175,815	209,947	213,808
53000	Part-time BU Wages	4,205	23,725	43,446	-
54000	Part-time NBU Wages	252,540	126,479	385,176	424,683
56600	Medical Insurance	51,932	62,573	84,906	87,946
56601	Workers Compensation Insurance	8,345	14,408	13,334	24,037
56602	Social Security	37,537	45,179	40,864	70,553
56603	Life Insurance	1,378	2,183	2,670	2,582
56604	Retirement	27,396	32,010	53,416	51,258
56605	Taxable LTD Insurance	1,195	1,323	2,670	2,564
56606	Unemployment Insurance	24	23,854	-	-
56607	Dental Insurance	3,419	5,243	6,130	5,296
<b>Total Personnel Services</b>		<b>717,121</b>	<b>767,395</b>	<b>1,123,323</b>	<b>1,181,489</b>

**Materials & Services**

61700	Office Supplies	1,076	966	1,000	400
61702	Technical Supplies	35,575	33,536	51,050	68,369
61705	Uniforms & Special Clothing	1,287	210	3,950	3,000
61708	Telecommunications	5,475	5,256	6,110	6,950
61711	Training & Conference	2,367	485	4,250	3,600
61712	Mileage & Travel	44	-	-	-
61714	Contractual Services	51,379	13,619	82,030	76,911
61717	Printing & Binding	70	2	-	-
61721	Repair & Maint-Equipment	21	-	6,450	12,900
61722	Repair & Maint-Buildings	-	-	600	-
61725	Merchandise for Resale	1,145	67	1,800	2,500
61727	Gas & Oil-Vehicles	3,239	762	5,300	8,435

<b>Recreation Programming</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Material &amp; Services (continued)</b>					
61729	Licenses, Permits & Certs	450	270	-	-
61734	Duplicating	690	291	1,500	1,800
61737	Miscellaneous	29	8	-	-
61739	Computer Equipment/Peripherals	3,535	920	6,000	3,200
61741	Contractual Services Dev	150	457	-	-
61744	Mileage	2,215	120	4,500	5,600
61746	Out of State Travel/ Per Diem	-	-	-	3,500
61750	Legal Services	-	356	-	-
61753	Admissions	5,734	4,234	13,685	12,800
61756	Staff/Volunteer Recog/Orient	222	878	2,000	2,400
61757	Recruitment/Training	-	-	350	-
61761	Scholarships	-	-	7,500	2,500
61763	Marketing	160	-	-	-
61764	Job (Employment) Postings	-	83	150	150
61771	Equipment	-	-	-	39,500
62100	Cash Short	20	-	-	-
<b>Total Materials &amp; Services</b>		<b>114,883</b>	<b>62,520</b>	<b>198,225</b>	<b>254,515</b>
<b>Transfers</b>					
91500	Transfer to Veh/Eqpt Res Fund	2,594	-	-	-
<b>Total Transfers</b>		<b>2,594</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>834,598</b>	<b>829,915</b>	<b>1,321,548</b>	<b>1,436,004</b>
<b>Subsidy</b>		<b>372,426</b>	<b>610,307</b>	<b>603,372</b>	<b>610,773</b>

**Fund 00**  
**Early Childhood and Youth Programs**

**Department Objective**

Department objective is to provide early childhood, youth, and inclusion service experiences, which enhance the community through safe, accessible and positive recreation. Accounts for the supervision, programming support and related expenses of all the early childhood, inclusion services and youth programs in the District. Programs include preschools, afterschool care for grades K-5, recreation classes for ages 0-5 years of age, day camps, playground programs, and inclusion support services for all district program participants.

**FTE**

Fiscal Year	Salaried Employees	Part-time ≥ 25 Hr/Wk	Part-time < 25 Hr/Wk	Total FTE
FY22	5.00	9.50	13.30	27.80
FY23	5.00	8.21	14.31	27.52

**Cost Recovery Pyramid Category Summary**

- Level 4 (Considerable Individual Benefit) Target 150% cost recovery: Half-Day Preschool programs.
- Level 3 (Balanced Community / Individual Benefit) Target 100% cost recovery: All-Day Preschools, Early Childhood Classes, Youth and Preschool Day Camps.
- Level 2 (Considerable Community Benefit) Target 65% cost recovery: School Age Care Programs
- Level 1 (Mostly Community Benefit) Target 0% cost recovery: Non-custodial park & recreation programs (Summer Playground Program) and ADA accommodation support services (District Inclusion Services).

**Significant Changes in FY23 Proposed Budget**

- 42542 – Gifts/Grants: \$32,750 ARPA Revenue  
54000 – Part Time NBU: \$32,750 ARPA Expense
- 4xxxx - Revenue: Decrease of \$13,969 in total department revenue is due to the temporary elimination of a before school care program for FY23.
- 5xxxx - Personnel Services: Decrease in full-time NBU wages and part-time NBU wages in total of \$85,377 is due to a decrease of one full-time supervisor position and multiple part-time non-benefited positions. These funds have been shifted to create multiple full-time bargaining union benefited positions.
- 6xxxx - Materials & Services: Decrease of \$21,079 in total materials and services is due to the anticipation of decreased program enrollment which will require less supplies to operate programs.
- 61711 – Training and Conference: Increase of \$2,925 for NRPA Conference.

- 61714 – Contractual Services: Decrease of \$15,988. This includes a decrease for SPS transportation, the portable restrooms for the playground program, and contractual third party trainings.
- In addition, the district has eliminated the playground program for the FY23 year. The district did not have the available staff to run the program. We are planning to revise this program and bring back in FY24 in some capacity.

<b>Early Childhood and Youth Recreation</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>

**Revenue**

42542	Gifts/Grants-Restricted	3,802	29,184	3,100	32,750
43000	Revenue - Recreation Fees	1,176,381	626,189	1,136,390	1,122,066
48000	Miscellaneous Revenue	-	(913)	-	-
48001	Active Net Processing Fees	(61,569)	(30,964)	(47,050)	(43,595)
<b>Total Revenue</b>		<b>1,118,614</b>	<b>623,496</b>	<b>1,092,440</b>	<b>1,111,221</b>

**Expenses**

**Personnel Services**

51000	Full-time NBU Wages	266,876	246,692	287,544	234,886
52000	Full-time BU Wages	61,879	11,168	45,536	124,278
53000	Part-time BU Wages	281,982	382,124	343,232	342,617
54000	Part-time NBU Wages	423,446	261,218	414,575	414,606
56600	Medical Insurance	140,936	159,634	164,120	171,898
56601	Workers Compensation Insurance	12,678	13,916	18,604	19,340
56602	Social Security	80,496	68,530	81,474	84,283
56603	Life Insurance	2,565	3,031	3,403	3,571
56604	Retirement	43,465	43,753	68,039	71,403
56605	Taxable LTD Insurance	2,007	1,766	3,403	3,571
56606	Unemployment Insurance	2,671	48,959	-	-
56607	Dental Insurance	9,265	10,836	11,048	6,692
<b>Total Personnel Services</b>		<b>1,328,266</b>	<b>1,251,627</b>	<b>1,440,978</b>	<b>1,477,145</b>

**Materials & Services**

61700	Office Supplies	1,502	-	200	800
61701	Janitorial Supplies	40	-	500	-
61702	Technical Supplies	65,711	42,396	60,187	60,647
61705	Uniforms & Special Clothing	7,124	3,106	7,114	6,460
61708	Telecommunications	10,386	11,295	12,960	13,380
61711	Training & Conference	5,584	1,339	1,725	4,650
61712	Mileage & Travel	24	-	-	-
61714	Contractual Services	35,229	1,602	35,390	19,402
61715	Rental-Equipment & Facilities	3,307	151	2,250	-
61727	Gas & Oil-Vehicles	450	207	50	150
61730	Garbage Service	-	-	500	-
61734	Duplicating	1,057	821	1,755	1,075
61736	Communication Equipment	77	74	1,650	150
61739	Computer Equipment/Peripherals	(76)	-	-	-
61741	Contractual Services Dev	606	603	-	-
61744	Mileage	2,065	925	3,087	1,100

<b>Early Childhood and Youth Recreation</b>	<b>FY 20 Actuals</b>	<b>FY 21 Actuals</b>	<b>FY 22 Adopted</b>	<b>FY23 Proposed</b>
<b>Materials &amp; Services</b>				
61750 Legal Services	-	114	-	-
61753 Admissions	5,911	150	4,650	3,450
61754 Association Dues	1,800	1,329	1,800	1,800
61756 Staff/Volunteer Recog/Orient	3,096	1,001	1,700	1,625
61764 Job (Employment) Postings	-	-	450	200
<b>Total Materials &amp; Services</b>	<b>143,893</b>	<b>65,113</b>	<b>135,968</b>	<b>114,889</b>
<b>Total Expenses</b>	<b>1,472,159</b>	<b>1,316,740</b>	<b>1,576,946</b>	<b>1,592,034</b>
<b>Subsidy</b>	<b>353,545</b>	<b>693,244</b>	<b>484,506</b>	<b>480,813</b>

## Fund 00 Aquatics

### Department Objective

The Aquatic Department is dedicated to providing wellness through fitness and fun. We seek to provide quality service and experience when patrons enter our facilities and participate in our programs. Splash! at Lively Park and Willamalane Park Swim Center are dedicated to meeting the needs of all patrons who experience our facilities, programs, and department.

### FTE

Fiscal Year	Salaried Employees	Part-time ≥ 25 Hr/Wk	Part-time < 25 Hr/Wk	Total FTE
FY22	3.00	2.50	13.10	18.60
FY23	3.00	5.26	19.02	27.28

### Cost Recovery Pyramid Category Summary

- Level 5 (Highly Individual) Target 200% cost recovery: Merchandise for resale and concessions. Rentals-non-resident, commercial/for-profit business. Private instruction.
- Level 4 (Considerable Individual Benefit) Target 150% cost recovery: Classes, and rentals-resident, nonprofit, and governmental agencies.
- Level 3 (Balanced Considerable Community Benefit) Target 100% cost recovery: Classes.
- Level 2 (Considerable Community Benefit) Target 65% cost recovery: Drop-in monitored access.

### Significant Changes in FY23 Proposed Budget

The Aquatic Department is dedicated to providing wellness through fitness and fun. We seek to provide quality service and experience when community members enter our facilities and participate in our programs. Our programs offer a wide variety of experiences for community members of all ages and abilities and it is our goal to continue to provide those programs and resources for anyone who walks through our doors.

- 42542 – Gifts/Grants: \$107,000 ARPA Revenue
- 53000 – Part Time BU: \$72,000 ARPA Expense
- 54000 – Part Time NBU: \$35,000 ARPA Expense
- 4xxxx - Revenue: Aquatics is predicting almost \$960,000 in revenue, slightly higher than FY 22 revenue numbers.
- 42244 - Commission-Concessions: 35% or \$25,244 increase. This is due to the expansion of waterpark swims in the later half of fiscal year, predicted increase in birthday party rentals, and an increase in swim meets where WPRD offers concessions.
- 43050 - Membership Fee Revenue: \$200,000 change. This is moving from 48000 Miscellaneous revenue to a location that more accurately reflects where this revenue comes from.
- 46010 - Rental-Equipment and Facilities: 13% or \$13,771 increase due to predicted increase in rentals

- 48000 - Miscellaneous Revenue: Moved to 43050 to better reflect where this revenue comes from.
- 53000 - Part-Time BU Wages: 136% or \$114,012 change. This accounts for the new Aquatic Lead positions. Benefits will be paid out using the American Rescue Plan Act (ARPA) funds. These positions will replace some front line staff thus avoiding a straight increase in staff cost. The money to account for this is simply a movement from some part time NBU positions to these Part-Time BU positions. This move will create much needed stability of staffing for the aquatic department.
- 61700 - Office Supplies: Increase of 71% or \$8,000 to better reflect actual usage as well as replacement of many items that went unreplaced or have become unusable during the pandemic.
- 61702 – Technical Supplies: Increase of \$8,000 to purchase additional safety items, including but not limited to: wheelchairs, oxygen tank refill and replacement, water cooler replacement, etc.
- 61705 - Uniforms and Clothing: Increase of 75% or \$3,000. This is to reflect actual turnover and usage from this account.
- 61711 - Training and Conference: 150% increase or \$3,000. This is an increase to a number that is close to pre-pandemic allocated budget numbers. Training opportunities for staff have been limited to almost nothing for the last two years and this will allow for more training, job growth, and ability to obtain needed certifications and CEU's.
- 61715 - Rental-Equipment and Facilities: 46% decrease or \$3,500. With the creation of the WPSC fitness center, we had to eliminate the community room. This room accounted for approximately \$3,500 in birthday party rentals.
- 61757 - Recruitment and Training: 40% or \$2,000 increase to reflect the ongoing job market with vacant positions.
- 61711 - Equipment: 50% or \$1,000 increase to replace aging structures in our buildings.

Aquatics	FY 20 Actuals	FY 21 Actuals	FY 22 Adopted	FY23 Proposed
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**Revenue**

42244	Commission-Concessions	51,591	1,217	71,756	97,000
42250	Merchandise for Resale	-	-	(10,000)	(8,000)
42542	Gifts/Grants-Restricted	-	6,000	-	107,000
43000	Revenue - Recreation Fees	417,701	96,962	606,099	599,200
43001	Fee Discounts	(181)	-	-	-
43050	Membership Fee Revenue	192,100	114,440	-	200,000
46010	Rental-Equipment & Facilities	71,023	30,752	104,229	118,000
48000	Miscellaneous Revenue	(339)	(98)	220,000	-
48001	Active Net Processing Fees	(20,473)	(2,633)	(42,478)	(47,700)
49550	Cash Over	216	315	-	-
<b>Total Revenue</b>		711,638	246,955	949,606	1,065,500

**Expenses**

**Personnel Services**

51000	Full-time NBU Wages	207,058	165,599	218,316	230,952
52000	Full-time BU Wages	43,711	44,875	-	-
53000	Part-time BU Wages	282,795	121,443	83,544	269,556
54000	Part-time NBU Wages	496,884	240,322	618,197	648,096
56600	Medical Insurance	74,285	75,515	70,316	75,908
56601	Workers Compensation Insurance	26,506	20,512	25,276	25,791
56602	Social Security	80,122	43,808	62,203	71,091
56603	Life Insurance	1,683	1,397	1,508	1,581
56604	Retirement	28,208	22,517	30,186	31,618
56605	Taxable LTD Insurance	1,469	907	1,508	1,581
56606	Unemployment Insurance	335	89,953	-	-
56607	Dental Insurance	4,734	5,070	2,632	2,548
<b>Total Personnel Services</b>		1,247,790	831,918	1,113,686	1,358,722

**Materials & Services**

61700	Office Supplies	2,688	1,725	3,500	6,000
61702	Technical Supplies	10,062	2,829	13,500	21,500
61705	Uniforms & Special Clothing	1,994	1,040	4,000	7,000
61708	Telecommunications	18,879	16,562	19,600	19,750
61710	Water	326	-	-	-
61711	Training & Conference	2,229	-	2,000	5,000
61713	Postage/Distribution	24	1	200	-
61714	Contractual Services	8,251	2,841	12,100	12,750
61715	Rental-Equipment & Facilities	7,109	4,041	7,500	4,000
61717	Printing & Binding	35	-	-	-

<b>Aquatics</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Material &amp; Services (continued)</b>					
61721	Repair & Maint-Equipment	926	256	4,000	4,000
61722	Repair & Maint-Buildings	9,395	-	-	-
61725	Merchandise for Resale	32,413	545	38,500	40,000
61729	Licenses, Permits & Certs	6,363	2,786	5,500	5,500
61734	Duplicating	3,217	1,597	1,000	-
61739	Computer Equipment/Peripherals	2,938	4,041	9,200	9,200
61740	Temp Services	-	57	-	-
61741	Contractual Services Dev	-	1,417	-	-
61744	Mileage	2,262	225	3,000	3,000
61750	Legal Services	-	698	-	-
61756	Staff/Volunteer Recog/Orient	185	-	1,000	1,000
61757	Recruitment/Training	-	711	5,000	7,000
61764	Job (Employment) Postings	-	83	-	-
61771	Equipment	5,000	1,174	1,000	2,000
61775	Finance Charges - AP only	-	33	-	-
62100	Cash Short	882	411	-	-
<b>Total Materials &amp; Services</b>		115,178	43,073	130,600	147,700
<b>Total Expenses</b>		1,362,968	874,991	1,244,286	1,506,422
<b>Subsidy</b>		<b>651,330</b>	<b>628,036</b>	<b>294,680</b>	<b>440,922</b>

**Fund 00**  
**Special Events and Program Operations**

**Department Objective**

To provide memorable experiences by engaging with our community through impactful services and events. The Special Events and Program Operations department strives to provide exceptional guest services through front desk operations, memorable experiences for guests through district-wide rentals and events and meaningful older adult services to our community.

**FTE**

<b>Fiscal Year</b>	<b>Salaried Employees</b>	<b>Part-time ≥ 25 Hr/Wk</b>	<b>Part-time &lt; 25 Hr/Wk</b>	<b>Total FTE</b>
FY22	7.00	7.20	4.90	19.10
FY23	6.00	11.00	5.25	22.25

**Cost Recovery Pyramid Category Summary**

- Level 5 (Mostly Individual) Target 200% cost recovery: Rentals commercial/for-profit business, merchandise for resale.
- Level 4 (Considerable Individual Benefit) Target 150% cost recovery: Rentals-resident, nonprofit, and governmental agencies, monitored drop-in access to indoor facilities amenities.
- Level 3 (Balanced Considerable Community Benefit) Target 100% cost recovery: Classes, social services and specialty events.
- Level 2 (Considerable Community Benefit) Target 65% cost recovery: Community special events.
- Level 1 (Mostly Community Benefit / Board Directed Activities) Target 0% cost recovery: Senior van transportation program, support services and volunteer program.

**Significant Changes in FY23 Proposed Budget**

- 43000 – Revenue – Recreation Fees: Increase of \$341,792. This is largely in part to the \$232,500 in 1PASS revenue being reallocated from the Community Engagement Department, and additional drop in revenue.
- 46010 – Rental-Equipment and Facilities: Increase of 56,087 due to increased volume of rentals and facilities.
- 53000 – Part Time BU Wages: Increase of \$165,415. This includes one part time BU coordinator, one volunteer coordinator that has been reassigned from the Human Resources department, one customer service III, and an update to the SHIBA program coordinator and LIHEAP intake worker. These positions were incorrectly classified in previous years FTE and have been correctly adjusted in this year’s FTE.
- 61702 – Technical Supplies: Increase of \$44,555 that cover the field expenditures for equipment, including but not limited to: Drop nets, soccer nets, etc. Many of these items have been damaged throughout the pandemic, and with limited funds available the district must now purchase these items to maintain adequate operating standards.
- 61711 – Training and Conference: Increase of \$5,000 to get training and conference funding back to pre-pandemic levels.

- 61714 – Contractual Services: Increase of \$109,537. This includes additional operating expense at Camp Putt, and the required expenses for the 1PASS program, including cards, printing materials, and destination partner payments.
- Customer Service and Memberships Department Will Be Created in FY23
  - Customer service and memberships will be moved from the Special Events and Operations department during FY 23.
  - The transition reclassified one employee from a supervisor to a program manager.
  - A customer service III position will be added to assist in tracking and developing memberships. The department is responsible for all district front desk operations, and the oversight of operations at Camp Putt.
  - This department will also assist with and recoup revenue from the 1Pass program. Revenue and expenditures are reflected in the budget.

Special Events and Program Operations	FY 20 Actuals	FY 21 Actuals	FY 22 Adopted	FY23 Proposed
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**Revenue**

42244	Commission-Concessions	5,205	1,388	3,668	2,000
42250	Merchandise for Resale	-	-	12,700	-
42525	Healthways	(617)	-	-	-
42542	Gifts/Grants-Restricted	19,517	26,500	-	2,000
42543	Gifts/Grants-Unrestricted	-	67,783	44,500	64,000
43000	Revenue - Recreation Fees	294,740	198,074	221,309	563,101
43001	Fee Discounts	(130)	-	-	-
43050	Membership Fee Revenue	-	12,705	-	-
46010	Rental-Equipment & Facilities	281,805	179,165	465,913	522,000
48000	Miscellaneous Revenue	(116)	(5,834)	1,050	1,700
48001	Active Net Processing Fees	(28,873)	(13,837)	(17,582)	29,242
49550	Cash Over	1,284	24	-	-
<b>Total Revenue</b>		<b>572,815</b>	<b>465,968</b>	<b>731,558</b>	<b>1,184,043</b>

**Expenses**

**Personnel Services**

51000	Full-time NBU Wages	193,524	187,335	207,084	227,244
52000	Full-time BU Wages	282,423	171,978	190,369	227,799
53000	Part-time BU Wages	184,305	106,565	282,815	448,230
54000	Part-time NBU Wages	188,634	97,792	151,978	199,418
56600	Medical Insurance	74,338	88,146	137,596	148,612
56601	Workers Compensation Insurance	17,651	8,630	6,806	8,119
56602	Social Security	73,918	46,000	50,641	62,400
56603	Life Insurance	2,488	1,982	5,368	3,732
56604	Retirement	44,734	26,840	63,403	56,430
56605	Taxable LTD Insurance	1,970	1,515	3,170	4,086
56606	Unemployment Insurance	(59)	38,282	-	-
56607	Dental Insurance	10,929	6,121	9,732	10,891
<b>Total Personnel Services</b>		<b>1,074,855</b>	<b>781,186</b>	<b>1,108,962</b>	<b>1,396,961</b>

**Materials & Services**

61700	Office Supplies	5,501	489	650	-
61702	Technical Supplies	39,332	25,838	31,245	75,800
61704	Advertising	-	410	-	-
61705	Uniforms & Special Clothing	2,856	733	1,000	3,500
61708	Telecommunications	20,749	7,139	9,156	7,400
61709	Electricity	24	-	-	-
61711	Training & Conference	4,224	-	-	5,000
61712	Mileage & Travel	-	-	300	-

Special Events and Program Operations	FY 20 Actuals	FY 21 Actuals	FY 22 Adopted	FY23 Proposed
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**Material & Services (continued)**

61713	Postage/Distribution	6,894	1,507	250	2,500
61714	Contractual Services	98,891	107,164	41,088	150,625
61715	Rental-Equipment & Facilities	12,092	-	60,000	60,000
61717	Printing & Binding	-	24	-	-
61719	Repair & Maint-Grounds/Fields	-	-	3,000	-
61720	Repair & Maint-Vehicles	-	396	-	-
61724	Insurance	41	-	-	-
61725	Merchandise for Resale	1,498	-	9,000	-
61726	Commission on Sales	-	-	-	-
61727	Gas & Oil-Vehicles	4,376	1,205	300	-
61729	Licenses, Permits & Certs	4,285	739	1,450	2,000
61730	Garbage Service	842	877	1,016	-
61734	Duplicating	3,801	1,218	575	100
61736	Communication Equipment	174	-	-	-
61737	Miscellaneous	56	-	-	-
61738	Computer Software	188	1,289	240	1,540
61739	Computer Equipment/Peripherals	1,043	296	5,000	3,000
61740	Temp Services	-	49	-	-
61741	Contractual Services Dev	514	720	-	-
61744	Mileage	3,070	611	2,000	2,000
61749	Entertainment Services	5,005	-	-	-
61750	Legal Services	-	590	-	-
61753	Admissions	200	-	-	-
61756	Staff/Volunteer Recog/Orient	351	297	1,750	3,500
61758	Security	432	646	9,500	5,000
61759	Event Services	1,432	-	200	675
61763	Marketing	600	-	-	-
61773	Repair & Maint-Surfacing	194	-	-	-
62100	Cash Short	135	234	-	-

<b>Total Materials &amp; Services</b>	218,800	152,471	177,720	322,640
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**Transfers**

91500	Transfer to Veh/Eqpt Res Fund	3,000	-	-	-
91550	Transfer to Sports Park Res	39,339	45,300	-	-

<b>Total Transfers</b>	42,339	45,300	-	-
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**Total Expenses**

1,335,994	978,957	1,286,682	1,719,601
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<b>Subsidy</b>	<b>763,179</b>	<b>512,989</b>	<b>555,124</b>	<b>535,558</b>
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**PLANNING, PARKS AND FACILITIES DIVISION**  
**General Fund**

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<b>Planning, Parks and Facilities</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
<b>Division Summary</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>

**Revenue**

42542	Gifts/Grants-Restricted	-	145,602	-	91,000
42543	Gifts/Grants-Unrestricted	-	1,429	-	-
42570	Marine Board	-	-	4,600	4,600
42590	Sponsorships/Donations	1,000	2,530	-	-
42630	Proceeds from Sale of Asset	18,171	3,382	-	-
46010	Rental-Equipment & Facilities	10,578	213	-	-
46755	Tenant/Commercial Rental	-	(400)	-	-
48000	Miscellaneous Revenue	68,670	24,821	5,000	5,000
48001	Active Net Processing Fees	(20)	-	-	-
49550	Cash Over	1	-	-	-
<b>Total Revenue</b>		<b>98,400</b>	<b>177,577</b>	<b>9,600</b>	<b>100,600</b>

**Expenses**

**Personnel Services**

51000	Full-time NBU Wages	403,968	446,504	374,166	522,956
52000	Full-time BU Wages	1,266,996	1,466,090	1,585,753	1,662,955
53000	Part-time BU Wages	292,967	209,632	256,463	335,899
54000	Part-time NBU Wages	205,788	23,470	119,910	195,744
56600	Medical Insurance	402,428	406,071	494,757	618,703
56601	Workers Compensation Insurance	57,951	56,619	58,884	73,557
56602	Social Security	166,265	160,079	169,551	213,822
56603	Life Insurance	8,012	8,793	10,114	11,804
56604	Retirement	170,292	183,834	202,252	236,079
56605	Taxable LTD Insurance	6,683	5,605	10,114	11,804
56606	Unemployment Insurance	4,680	47,564	-	-
56607	Dental Insurance	19,892	20,688	23,256	22,547
<b>Total Personnel Services</b>		<b>3,005,922</b>	<b>3,034,949</b>	<b>3,305,220</b>	<b>3,905,870</b>

**Materials & Services**

61700	Office Supplies	1,038	1,044	1,650	1,900
61701	Janitorial Supplies	54,177	35,396	64,153	72,363
61702	Technical Supplies	51,800	28,196	32,300	44,614
61703	Books & Reports	317	78	377	989
61705	Uniforms & Special Clothing	8,644	5,069	6,900	9,800
61706	Fuel/Oil, Gas, Propane - Bldgs	158,553	137,054	183,054	190,825
61707	Sewer	187,413	163,747	183,789	200,328
61708	Telecommunications	45,985	45,263	46,920	48,000
61709	Electricity	202,541	190,523	273,880	285,620
61710	Water	186,595	170,888	131,464	242,207
61711	Training & Conference	14,709	3,217	7,750	22,097
61713	Postage/Distribution	246	848	600	2,100

<b>Planning, Parks and Facilities Division Summary</b>	<b>FY 20 Actuals</b>	<b>FY 21 Actuals</b>	<b>FY 22 Adopted</b>	<b>FY23 Proposed</b>
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**Material & Services (continued)**

61714 Contractual Services	173,731	135,226	108,753	118,987
61715 Rental-Equipment & Facilities	61,400	62,432	40,300	32,345
61717 Printing & Binding	105	-	-	-
61719 Repair & Maint-Grounds/Fields	7,277	1,077	6,100	9,140
61720 Repair & Maint-Vehicles	23,541	12,708	24,000	45,000
61721 Repair & Maint-Equipment	214,183	119,365	166,161	227,051
61722 Repair & Maint-Buildings	113,632	53,149	129,211	163,736
61727 Gas & Oil-Vehicles	33,905	30,192	36,000	47,400
61728 Vandalism Repairs	5,049	3,906	4,500	22,337
61729 Licenses, Permits & Certs	29,656	20,772	65,874	80,044
61730 Garbage Service	39,993	32,378	43,375	45,123
61731 Chemicals	78,035	44,877	98,000	102,140
61733 Repair & Maint-Boat Landings	3,099	(4,444)	4,600	2,300
61734 Duplicating	1,113	700	600	800
61737 Miscellaneous	3,368	(17,149)	3,500	4,925
61738 Computer Software	3,190	4,269	5,000	5,000
61739 Computer Equipment/Peripherals	292	6,320	8,000	11,000
61741 Contractual Services Dev	100	-	1,000	1,000
61744 Mileage	3,837	1,245	5,300	7,500
61745 In-State Travel/Per Diem	618	-	1,000	1,700
61746 Out of State Travel/ Per Diem	749	-	1,000	1,300
61750 Legal Services	13,957	52,558	8,000	56,500
61754 Association Dues	400	400	500	500
61756 Staff/Volunteer Recog/Orient	925	654	1,100	1,600
61758 Security	14,359	10,258	14,000	31,200
61764 Job (Employment) Postings	-	-	200	200
61770 Tools	16,982	10,721	11,500	17,472
61771 Equipment	2,321	189	-	-
61772 Tools / Equipment Rentals	6,549	6,630	6,850	13,571
61773 Repair & Maint-Surfacing	8,913	26,242	18,700	65,532
61774 Repair & Maint-Sealing/Paint	1,432	534	4,250	9,319
61775 Finance Charges - AP only	42	138	-	-
<b>Total Materials &amp; Services</b>	<b>1,774,771</b>	<b>1,396,670</b>	<b>1,750,211</b>	<b>2,245,565</b>

**Capital Outlay**

73500 Equipment	-	5,125	-	-
75500 Facility Improvements	-	14,590	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>19,715</b>	<b>-</b>	<b>-</b>

**Total Expenses**

<b>4,780,693</b>	<b>4,451,334</b>	<b>5,055,431</b>	<b>6,151,435</b>
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**Subsidy**

<b>4,682,293</b>	<b>4,273,757</b>	<b>5,045,831</b>	<b>6,050,835</b>
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**Fund 00**  
**Planning, Parks and Facilities – Administration**

**Division Objective**

Provide leadership, accountability, and support services to park operation functions with the overall goal of providing a high-quality park and open space system that meets the outdoor recreational needs of a growing community.

Provide leadership, accountability, and support services to facility operation functions with the overall goal of providing high-quality facilities that meet the recreational needs of a growing community and the administrative needs of the District.

Provide personnel funding and management resources to direct maintenance, repair, and replacement activities in order to sustain the park and open space system and all recreational facilities, to develop and maintain the district’s Geographic Information System (GIS) and Maintenance Management System (MMS) infrastructure, and to direct natural resource management.

Provide a means of public ownership in park property through volunteer opportunities and other means.

**FTE**

<b>Fiscal Year</b>	<b>Salaried Employees</b>	<b>Part-time ≥ 20 Hr/Wk</b>	<b>Part-time &lt; 20 Hr/Wk</b>	<b>Total FTE</b>
FY22	3.00	0.00	0.60	3.60
FY23	5.00	0.00	0.00	5.00

**Significant Changes in FY23 Proposed Budget**

The most significant changes in the proposed budget are related to the following:

- 51000 - Full-time NBU Wages: An increase of \$95,946, as a result of salary increases for existing positions, and to create one new General Manager position.
- 52000 - Full-time BU Wages: An increase of \$56,369, as a result of salary increases for existing positions, and to transition the existing Park Ranger Assistant position to a full-time Park Ranger.
- 54000 - Part-time NBU Wages: A decrease of \$17,213 as a result of transitioning the existing Park Ranger Assistant position to a full-time Park Ranger.
- 56600 - Medical Insurance: An increase of \$55,240 due to anticipated benefit expenses for the proposed General Manager position, as well as from year-over-year cost increases for existing positions.
- 56601 – Workers Compensation Insurance: An increase of \$4,970 due to anticipated expenses for the proposed General Manager position, as well as from year-over-year cost increases for existing positions.
- 56602 – Social Security: An increase of \$20,787 due to anticipated expenses for the proposed General Manager position, as well as from year-over-year cost increases for existing positions.
- 56603 - Life Insurance: An increase of \$1,359 due to anticipated benefit expenses for the proposed General Manager position, as well as from year-over-year cost increases for existing positions.

- 56604 - Retirement: An increase of \$27,172 due to anticipated benefit expenses for the proposed General Manager position, as well as from year-over-year cost increases for existing positions.
- 56605 – Taxable LTD Insurance: An increase of \$1,359 due to anticipated benefit expenses for the proposed General Manager position, as well as from year-over-year cost increases for existing positions.
- 56607 – Dental Insurance: An increase of \$1,307 due to anticipated benefit expenses for the proposed General Manager position, as well as from year-over-year cost increases for existing positions.
- 61711 – Training and Conference: An increase of 5,000 to support required training certifications for the proposed new Park Ranger position, and for existing staff to attend state and national conferences.
- 61714 - Contractual Services: An increase of \$5,000 to reflect FY 22 actual expenses.
- 61729 - Licenses, Permits and Certs: An increase of \$12,500, primarily to support the implementation of a new Safety Data Sheet (SDS) database management software.
- 61739 - Computer Equipment/Peripherals: An increase of \$1,500 to support purchase of mobile devices that will be utilized for maintenance inspections and other field data collection.
- 61750 - Legal Services: An increase of \$46,000 to reflect FY 22 actual expenses, largely resulting from ongoing litigation that is anticipated to extend into FY 23.

<b>Planning, Parks and Facilities Administration</b>	<b>FY 20 Actuals</b>	<b>FY 21 Actuals</b>	<b>FY 22 Adopted</b>	<b>FY23 Proposed</b>
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**Revenue**

42630	Proceeds from Sale of Asset	(270)	3,382	-	-
46010	Rental-Equipment & Facilities	7,936	213	-	-
48000	Miscellaneous Revenue	-	7,894	-	-
48001	Active Net Processing Fees	(20)	-	-	-
49550	Cash Over	1	-	-	-
<b>Total Revenue</b>		<b>7,647</b>	<b>11,489</b>	<b>-</b>	<b>-</b>

**Expenses**

**Personnel Services**

51000	Full-time NBU Wages	80,231	107,632	27,714	175,555
52000	Full-time BU Wages	15,599	80,196	64,690	120,268
53000	Part-time BU Wages	22,611	-	-	-
54000	Part-time NBU Wages	-	-	17,213	-
56600	Medical Insurance	37,929	37,282	45,646	86,065
56601	Workers Compensation Insurance	995	1,713	1,991	6,396
56602	Social Security	12,986	13,834	7,068	22,631
56603	Life Insurance	715	803	462	1,479
56604	Retirement	15,131	16,031	9,240	29,584
56605	Taxable LTD Insurance	615	527	462	1,479
56607	Dental Insurance	1,802	1,673	2,078	2,737
<b>Total Personnel Services</b>		<b>188,614</b>	<b>259,691</b>	<b>176,564</b>	<b>446,194</b>

**Materials & Services**

61700	Office Supplies	520	1,014	900	900
61702	Technical Supplies	7,860	1,589	2,000	2,000
61708	Telecommunications	471	721	700	1,300
61711	Training & Conference	3,390	-	-	5,000
61713	Postage/Distribution	7	-	100	100
61714	Contractual Services	36,241	62,323	35,000	40,000
61715	Rental-Equipment & Facilities	2,309	1,347	2,300	2,300
61727	Gas & Oil-Vehicles	1	-	-	-
61729	Licenses, Permits & Certs	2,886	2,504	46,000	58,500
61734	Duplicating	634	558	300	300
61737	Miscellaneous	915	(18,263)	500	500
61739	Computer Equipment/Peripherals	(90)	5,955	3,500	5,000
61744	Mileage	114	-	-	-

<b>Planning, Parks and Facilities Administration</b>		<b>FY 20 Actuals</b>	<b>FY 21 Actuals</b>	<b>FY 22 Adopted</b>	<b>FY23 Proposed</b>
<b>Material &amp; Services (continued)</b>					
61750	Legal Services	3,395	43,410	2,000	48,000
61754	Association Dues	400	400	500	500
61756	Staff/Volunteer Recog/Orient	473	615	300	300
61758	Security	344	-	-	-
61775	Finance Charges - AP only	-	10	-	-
<b>Total Materials &amp; Services</b>		59,870	102,183	94,100	164,700
<b>Total Expenses</b>		248,484	361,874	270,664	610,894
<b>Subsidy</b>		<b>240,837</b>	<b>350,385</b>	<b>270,664</b>	<b>610,894</b>

**Fund 00  
Natural Resources**

**Department Objective**

Provide leadership, accountability, and support services to park operation functions with the overall goal of providing a high-quality park and open space system that meets the outdoor recreational needs of a growing community.

Provide general natural resources planning, maintenance, and restoration support to the District, assist in sound management and development decision-making, help facilitate the District's strategic plan (e.g., Comprehensive Plan, natural area management plans, agency goals), and manage the District's capital improvement projects.

**FTE**

Fiscal Year	Salaried Employees	Part-time ≥ 25 Hr/Wk	Part-time < 25 Hr/Wk	Total FTE
FY22	2.00	0.00	0.40	2.40
FY23	2.00	0.00	1.00	3.00

**Significant Changes in FY23 Proposed Budget**

The most significant changes in the proposed budget are related to the following:

- 52000 – Full-time BU Wages: An increase of \$10,275 in support of salary increases for existing staff.
- 54000 - Part-time NBU Wages: An increase of \$20,282 to support hiring two full-time seasonal positions for up to six months.
- 56600 - Medical Insurance: An increase of \$2,892 due to year-over-year cost increases for existing positions.
- 56601 – Workers Compensation Insurance: An increase of \$1,151 due to anticipated expenses for the proposed seasonal positions, as well as from year-over-year cost increases for existing positions.
- 56602 – Social Security: An increase of \$3,173 due to anticipated expenses for the proposed seasonal positions, as well as from year-over-year cost increases for existing positions.
- 56604 - Retirement: An increase of \$1,028 due to year-over-year cost increases for existing positions.
- 61702 - Technical Supplies: An increase of \$1,000 to return to pre-COVID funding.
- 61711 – Training and Conference: An increase of \$1,000 to return to pre-COVID funding.
- 61714 – Contractual Services: An increase of \$3,000 to return to 60% of pre-COVID budget and supplement grant funding received from the Bureau of Land Management for hazardous fuels reduction to mitigate wildfire risk.

<b>Natural Resources</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Revenue</b>					
42542	Gifts/Grants-Restricted	-	145,602	-	-
<b>Total Revenue</b>		-	145,602	-	-
<b>Expenses</b>					
<b>Personnel Services</b>					
51000	Full-time NBU Wages	-	2,377	-	-
52000	Full-time BU Wages	130,999	135,534	144,349	154,624
54000	Part-time NBU Wages	22,042	-	10,916	31,198
56600	Medical Insurance	18,510	18,574	19,100	21,992
56601	Workers Compensation Insurance	4,410	4,049	4,006	5,157
56602	Social Security	11,700	10,460	11,042	14,215
56603	Life Insurance	580	597	722	773
56604	Retirement	12,625	13,791	14,435	15,463
56605	Taxable LTD Insurance	497	399	722	773
56606	Unemployment Insurance	499	1,140	-	-
56607	Dental Insurance	1,274	1,274	1,316	1,274
<b>Total Personnel Services</b>		203,136	188,195	206,608	245,469
<b>Materials &amp; Services</b>					
61700	Office Supplies	-	-	200	200
61702	Technical Supplies	1,485	1,944	1,000	2,000
61705	Uniforms & Special Clothing	214	200	-	500
61708	Telecommunications	656	759	900	900
61711	Training & Conference	1,862	493	1,000	2,000
61714	Contractual Services	42,375	29,068	12,000	15,000
61729	Licenses, Permits & Certs	2,756	-	-	500
61734	Duplicating	-	124	-	-
61737	Miscellaneous	148	277	400	400
61741	Contractual Services Dev	50	-	-	-
61744	Mileage	774	-	500	500
61745	In-State Travel/Per Diem	49	-	500	500
61746	Out of State Travel/ Per Diem	-	-	500	500
61756	Staff/Volunteer Recog/Orient	124	39	-	300
<b>Total Materials &amp; Services</b>		50,493	32,904	17,000	23,300
<b>Total Expenses</b>		253,629	221,099	223,608	268,769
<b>Subsidy</b>		<b>253,629</b>	<b>75,497</b>	<b>223,608</b>	<b>268,769</b>

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**Fund 00  
Park Services**

**Division Objective**

Provide leadership, accountability, and support services to park operation functions with the overall goal of providing a high-quality park and open space system that meets the outdoor recreational needs of a growing community.

Provide leadership, accountability, and support services to facility operation functions with the overall goal of providing high-quality facilities that meet the recreational needs of a growing community and the administrative needs of the District.

Provide personnel funding and management resources to direct maintenance, repair, and replacement activities in order to sustain the park and open space system and all recreational facilities, to develop and maintain the district's Geographic Information System (GIS) and Maintenance Management System (MMS) infrastructure, and to direct natural resource management.

**FTE**

<b>Fiscal Year</b>	<b>Salaried Employees</b>	<b>Part-time ≥ 20 Hr/Wk</b>	<b>Part-time &lt; 20 Hr/Wk</b>	<b>Total FTE</b>
FY22	0.00	0.00	0.00	0.00
FY23	0.00	0.00	0.00	0.00

**Significant Changes in FY22 Proposed Budget**

The most significant changes in the proposed budget are related to the following:

- 42542 – Gifts/Grants: \$30,000 ARPA Revenue
- 61722 – Repair & Maint-Buildings: \$30,000 ARPA Expense
- 61705 – Uniforms and Special Clothing: An increase of \$1,000 to reflect FY22 actual expenses.
- 61707 - Sewer: An increase of \$8,000 to reflect FY22 actual expenses, largely resulting from stormwater discharging from the former Weyerhaeuser Haul Road Landfill, as well as to account for a rate increase of 3.5%.
- 61710 - Water: An increase of \$90,000 in order to support normal seasonal irrigation practices, which had been drastically cut as a cost-savings measure over the prior to fiscal years. The proposed increase also reflects an anticipated rate increase of 5%.
- 61758 – Security: An increase of \$14,000 to support contracted nightly security patrols of the district's parks and facilities.

<b>Park Services</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>

**Revenue**

42542	Gifts/Grants-Restricted	-	-	-	30,000
48000	Miscellaneous Revenue	298	1,492	-	-
<b>Total Revenue</b>		298	1,492	-	30,000

**Expenses**

**Personnel Services**

52000	Full-time BU Wages	298	25,250	-	-
53000	Part-time BU Wages	15,431	-	-	-
54000	Part-time NBU Wages	27,113	-	-	-
56600	Medical Insurance	961	-	-	-
56601	Workers Compensation Insurance	429	-	-	-
56602	Social Security	1,642	-	-	-
56603	Life Insurance	34	-	-	-
56604	Retirement	786	-	-	-
56605	Taxable LTD Insurance	37	-	-	-
56606	Unemployment Insurance	-	1,477	-	-
56607	Dental Insurance	77	-	-	-
<b>Total Personnel Services</b>		46,808	26,727	-	-

**Materials & Services**

61702	Technical Supplies	2,695	3,896	2,000	2,800
61705	Uniforms & Special Clothing	7,051	4,726	5,000	6,000
61706	Fuel/Oil, Gas, Propane - Bldgs	2,640	2,676	3,600	3,800
61707	Sewer	52,093	50,801	51,800	59,800
61708	Telecommunications	38,258	37,365	40,000	40,400
61709	Electricity	49,653	56,016	62,000	62,000
61710	Water	120,897	116,312	81,900	171,900
61711	Training & Conference	27	-	-	-
61713	Postage/Distribution	31	442	-	500
61714	Contractual Services	4,269	4,878	5,000	5,700
61715	Rental-Equipment & Facilities	48	-	-	-
61721	Repair & Maint-Equipment	2,000	-	1,000	1,000
61722	Repair & Maint-Buildings	-	1,506	1,500	31,500
61727	Gas & Oil-Vehicles	14	-	-	-
61730	Garbage Service	18,631	19,889	21,000	21,000

<b>Park Services</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Material &amp; Services (continued)</b>				
61734 Duplicating	-	1	-	-
61737 Miscellaneous	371	61	600	1,000
61756 Staff/Volunteer Recog/Orient	95	-	500	500
61758 Security	8,950	6,892	8,000	22,000
61764 Job (Employment) Postings	-	-	100	100
<b>Total Materials &amp; Services</b>	<b>307,723</b>	<b>305,461</b>	<b>284,000</b>	<b>430,000</b>
<b>Total Expenses</b>	<b>354,531</b>	<b>332,188</b>	<b>284,000</b>	<b>430,000</b>
<b>Subsidy</b>	<b>354,233</b>	<b>330,696</b>	<b>284,000</b>	<b>400,000</b>

**Fund 00  
Fleet**

**Department Objective**

Provide maintenance, repair, and replacement of all District vehicles/equipment, and provide transportation support for Recreation Services Division programs and park and facility operations.

**FTE**

<b>Fiscal Year</b>	<b>Salaried Employees</b>	<b>Part-time ≥ 25 Hr/Wk</b>	<b>Part-time &lt; 25 Hr/Wk</b>	<b>Total FTE</b>
FY22	1.00	0.00	0.00	1.00
FY23	1.00	0.00	0.00	1.00

**Significant Changes in FY22 Proposed Budget**

The most significant changes in the proposed budget are related to the following:

- 52000 – Full-time BU Wages: An increase of \$3,849 in support of salary increases for existing staff.
- 56600 - Medical Insurance: An increase of \$1,446 due to year-over-year cost increases for existing positions.
- 61720 – Repair & Maint-Vehicles: An increase of \$21,000 to reflect FY22 actual expenses, as well as an inflation adjustment of 7%. This increase returns funding to pre-COVID dollar amounts.
- 61721 – Repair & Maint-Equipment: An increase of \$2,000 to account for anticipated 7% inflation.
- 61727 – Gas & Oil-Vehicles: An increase of \$11,400 to reflect FY22 actual expenses and account for anticipated 7% inflation.
- 61770 – Tools: An increase of \$2,000 to reflect FY22 actual expenses and return to –pre-COVID funding amounts.

Fleet		FY 20 Actuals	FY 21 Actuals	FY 22 Adopted	FY23 Proposed
<b>Revenue</b>					
42630	Proceeds from Sale of Asset	18,441	-	-	-
48000	Miscellaneous Revenue	1,000	5,547	-	-
<b>Total Revenue</b>		19,441	5,547	-	-
<b>Expenses</b>					
<b>Personnel Services</b>					
52000	Full-time BU Wages	70,435	73,703	76,257	80,106
56600	Medical Insurance	9,255	9,287	9,550	10,996
56601	Workers Compensation Insurance	1,959	2,035	2,116	2,223
56602	Social Security	5,415	5,668	5,834	6,128
56603	Life Insurance	304	319	381	401
56604	Retirement	7,044	7,370	7,626	8,011
56605	Taxable LTD Insurance	268	214	381	401
56607	Dental Insurance	637	637	658	637
<b>Total Personnel Services</b>		95,317	99,233	102,803	108,903
<b>Materials &amp; Services</b>					
61702	Technical Supplies	13,509	1,132	4,000	4,000
61714	Contractual Services	-	932	-	-
61720	Repair & Maint-Vehicles	23,483	12,108	24,000	45,000
61721	Repair & Maint-Equipment	37,569	28,014	28,000	30,000
61727	Gas & Oil-Vehicles	33,770	30,192	35,800	47,200
61728	Vandalism Repairs	-	-	500	500
61741	Contractual Services Dev	-	-	1,000	1,000
61770	Tools	12,098	-	10,000	12,000
61772	Tools / Equipment Rentals	-	-	1,000	1,000
<b>Total Materials &amp; Services</b>		120,429	72,378	104,300	140,700
<b>Total Expenses</b>		215,746	171,611	207,103	249,603
<b>Subsidy</b>		<b>196,305</b>	<b>166,064</b>	<b>207,103</b>	<b>249,603</b>

## Fund 00 Structures & Systems

### Department Objective

Provide support to department staff in carrying out responsibilities to maintain District assets in a professional manner, resulting in high quality experiences for patrons.

Provide materials and supplies for maintenance and repair of all park structures, rental properties, and systems (e.g. plumbing, electrical, buildings and irrigation).

Provide material and supplies for park site improvements (e.g. paving, pathways, trails, play areas, courts, fields, and site furnishings).

Continually seek opportunities to increase efficiencies with staff and budgeted funds for materials and services. Utilize technology to integrate work order process with maintenance management programs, real time task and project costs documentation, and scheduling.

### FTE

Fiscal Year	Salaried Employees	Part-time ≥ 25 Hr/Wk	Part-time < 25 Hr/Wk	Total FTE
FY22	6.00	1.20	0.80	8.00
FY23	6.00	2.95	1.00	9.95

### Significant Changes in FY22 Proposed Budget

Changes noted are based on multiple factors including significant inflation in the cost of many materials and products, restoration of budget reductions due to the pandemic, and FY22 actual expenses prorated for the entire fiscal year. A 6% increase for inflation is included. Maintaining the Districts 26, soon to be 27 playgrounds requires additional funding as equipment ages.

The most significant changes in the proposed budget are related to the following:

- 42542 – Gifts/Grants: \$41,000 ARPA Revenue
- 61721 – Repair & Maint-Equipment: \$18,000 ARPA Expense
- 61728 – Vandalism Repairs: \$8,000 ARPA Expense
- 61773 – Repair & Maint-Surfacing: \$15,000 ARPA Expense
- 52000 – Full-Time BU: Increase of \$20,568 is due to cost of living and merit increases.
- 53000 - Part-Time BU: Increase of \$72,074 is due to resuming funding of Part-Time BU staffing in support of park restroom cleaning. Funding returns staffing levels to allow each restroom to be cleaned twice per day. One existing position is anticipated to transition from Part-Time NBU to Part-Time BU status.
- 54000 - Part-Time NBU: Increase of \$9,455 is due to resumption of asphalt maintenance/seal coat operations. One Part-Time NBU position is planned to transition to Part-Time BU status in order to meet operational needs. Funds budgeted for 54000 (\$33,277) are for two seasonal positions.
- 56601 – Workers Compensation Insurance: An increase of \$3,616 due to the addition of seasonal positions and year-over-year cost increases for existing positions.
- 56602 – Social Security: An increase of \$9,960 due to the addition of seasonal positions and year-over-year cost increases for existing positions.

- 61701 - Janitorial Supplies: Increase of \$5,670 due to returning to pre-COVID service levels for park restroom cleaning to twice per day, the associated cost increased due to increased use of supplies and inflation.
- 61702 - Technical Supplies: Increase of \$11,148 is due to FY22 actual expenses plus 6% inflation for site furnishing repair, maintenance and replacement.
- 61711 - Training and Conference: Increase of \$2,422 is due to renewal of required Certified Playground Safety Inspector certification for staff. Certifications have a three-year renewal cycle.
- 61715 - Rental Equipment: Reduction of \$8,500 due to FY22 actual expenses related to porta potty rental costs.
- 61721 - Repair and Maintenance Equipment: Increase of \$13,838 is reflective of FY22 actual expenses plus 6% inflation and \$3,090 allocated for maintenance of seal coat equipment.
- 61728 - Vandalism: Increase of \$9,837 due to FY22 actual expenses related to the significant increase in vandalism and graffiti throughout the District.
- 61758 - Security: Increase of \$2,000 due to anticipated replacement of park restroom automatic locking door lock mechanisms.
- 61733 – Repair and Maintenance Boat Landings: Reduction of \$2,300 resulting from reallocating 50% of Oregon Marine Board Grant Funds to Repair and Maintenance of the restroom building at Clearwater boat landing.
- 61770 - Tools: Increase of \$3,972 due to need for replacement of aging worn out tools.
- 61772 - Tools and Equipment Rentals: Increase of \$6,651 based on FY22 actuals and increased need of rental equipment for maintenance of gravel road and parking lots.
- 61773 – Repair and Maintenance – Surfacing: Increase \$31,713 due to resumption of seal coat operations to maintain the approximate 1,700,000 square feet of District asphalt surfacing. This is in addition to funds allocated in the CIP budget in support of seal coat operations. Significant increases in oil-based products have resulted in seal coat product cost increases
- 61774 – Repair and Maintenance Sealing & Paint: Increase of \$5,010 is due to resumption of seal coat operations.

<b>Structures &amp; Systems</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Revenue</b>					
42542	Gifts/Grants-Restricted	-	-	-	41,000
42543	Gifts/Grants-Unrestricted	-	1,429	-	-
42570	Marine Board	-	-	4,600	4,600
42590	Sponsorships/Donations	-	1,530	-	-
46010	Rental-Equipment & Facilities	2,642	-	-	-
46755	Tenant/Commercial Rental	-	(400)	-	-
48000	Miscellaneous Revenue	6,701	2,888	-	-
<b>Total Revenue</b>		<b>9,343</b>	<b>5,447</b>	<b>4,600</b>	<b>45,600</b>
<b>Expenses</b>					
<b>Personnel Services</b>					
51000	Full-time NBU Wages	85,924	88,503	91,020	95,300
52000	Full-time BU Wages	291,131	270,133	300,870	321,434
53000	Part-time BU Wages	35,072	49,023	50,083	122,157
54000	Part-time NBU Wages	46,070	-	23,822	33,277
56600	Medical Insurance	83,354	72,747	85,199	91,172
56601	Workers Compensation Insurance	13,227	13,296	12,267	15,883
56602	Social Security	34,569	30,647	33,811	43,771
56603	Life Insurance	1,677	1,650	1,960	2,085
56604	Retirement	35,695	33,387	39,188	41,672
56605	Taxable LTD Insurance	1,354	1,098	1,960	2,085
56606	Unemployment Insurance	3,522	14,217	-	-
56607	Dental Insurance	4,370	3,494	4,052	3,922
<b>Total Personnel Services</b>		<b>635,965</b>	<b>578,195</b>	<b>644,232</b>	<b>772,758</b>
<b>Materials &amp; Services</b>					
61700	Office Supplies	-	-	-	300
61701	Janitorial Supplies	17,907	15,312	15,000	20,670
61702	Technical Supplies	17,647	9,670	12,000	23,148
61703	Books & Reports	317	-	200	800
61705	Uniforms & Special Clothing	905	-	-	-
61708	Telecommunications	357	480	-	-
61711	Training & Conference	4,012	1,091	1,500	3,922
61714	Contractual Services	7	-	-	-
61715	Rental-Equipment & Facilities	51,462	61,085	35,000	26,500
61717	Printing & Binding	70	-	-	-
61719	Repair & Maint-Grounds/Fields	110	-	-	-
61720	Repair & Maint-Vehicles	-	171	-	-
61721	Repair & Maint-Equipment	65,067	51,908	53,500	85,338
61722	Repair & Maint-Buildings	11,212	10,843	10,000	9,084

<b>Structures &amp; Systems</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Material &amp; Services (continued)</b>					
61727	Gas & Oil-Vehicles	26	-	-	-
61728	Vandalism Repairs	4,350	3,906	4,000	21,837
61733	Repair & Maint-Boat Landings	3,099	(4,544)	4,600	2,300
61737	Miscellaneous	738	290	1,000	1,990
61739	Computer Equipment/Peripherals	-	305	2,000	2,500
61744	Mileage	307	-	-	-
61746	Out of State Travel/ Per Diem	358	-	-	-
61758	Security	36	-	3,000	5,500
61770	Tools	1,141	5,885	1,500	5,472
61771	Equipment	177	189	-	-
61772	Tools / Equipment Rentals	4,065	5,724	3,850	10,501
61773	Repair & Maint-Surfacing	5,475	25,080	17,000	63,713
61774	Repair & Maint-Sealing/Paint	1,370	179	3,500	8,516
<b>Total Materials &amp; Services</b>		<b>190,215</b>	<b>187,574</b>	<b>167,650</b>	<b>292,091</b>
<b>Capital Outlay</b>					
73500	Equipment	-	5,125	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>5,125</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>826,180</b>	<b>770,894</b>	<b>811,882</b>	<b>1,064,849</b>
<b>Subsidy</b>		<b>816,837</b>	<b>765,447</b>	<b>807,282</b>	<b>1,019,249</b>

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**Fund 00  
Landscape & Grounds**

**Department Objective**

Provide a safe fun environment for all to enjoy when visiting our parks and natural areas.

Provide materials and equipment for maintenance and repair of all park properties (ex. Irrigation, synthetic turf, skinned infields, ornamental turf and beds).

Continue to explore ways to increase our efficiencies to achieve actual costs for line items. (ex. new equipment and new products)

Provide support so staff are able to meet our objectives and priorities.

**FTE**

Fiscal Year	Salaried Employees	Part-time ≥ 25 Hr/Wk	Part-time < 25 Hr/Wk	Total FTE
FY22	10.00	0.50	0.40	10.90
FY23	10.00	1.00	1.00	12.00

**Significant Changes in FY22 Proposed Budget**

The most significant changes in the proposed budget are related to the following:

- 52000 – Full-Time BU Wages: An increase of \$93,300 from FY22 due to promotions, COLA, and annual salary increases.
- 54000 - Part-time NBU Wages: An increase of \$20,224 to support hiring two full-time seasonal positions for up to six months.
- 56600 - Medical Insurance: An increase of \$78,441 due to changes to insurance coverage plans for existing positions.
- 56604 - Retirement: An increase of \$8,063 due to year-over-year cost increases for existing positions.
- 61714 - Contractual Services: An increase of \$1,050 to reflect FY22 actuals plus 7% inflation adjustment.
- 61719 – Repair & Maint-Grounds/Fields: An increase of \$2,900 from FY22 for beautification of parks, returning this budget to pre-COVID funding.

<b>Landscape &amp; Grounds</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>

**Revenue**

42590	Sponsorships/Donations	-	1,000	-	-
48000	Miscellaneous Revenue	55,710	5,000	5,000	5,000
<b>Total Revenue</b>		55,710	6,000	5,000	5,000

**Expenses**

**Personnel Services**

51000	Full-time NBU Wages	87,545	89,245	91,920	95,936
52000	Full-time BU Wages	396,388	439,909	499,001	528,829
53000	Part-time BU Wages	42,306	31,325	22,267	46,791
54000	Part-time NBU Wages	12,162	-	10,916	31,140
56600	Medical Insurance	96,633	110,401	135,699	214,140
56601	Workers Compensation Insurance	15,585	15,885	17,018	19,502
56602	Social Security	41,207	41,712	46,908	53,755
56603	Life Insurance	2,091	2,447	2,955	3,358
56604	Retirement	47,227	53,043	59,093	67,156
56605	Taxable LTD Insurance	1,784	1,493	2,955	3,358
56606	Unemployment Insurance	58	1,487	-	-
56607	Dental Insurance	5,821	6,542	6,944	6,720
<b>Total Personnel Services</b>		748,807	793,489	895,676	1,070,685

**Materials & Services**

61702	Technical Supplies	805	415	800	856
61703	Books & Reports	-	78	177	189
61711	Training & Conference	2,856	805	2,500	2,675
61714	Contractual Services	63,256	12,338	27,000	28,890
61719	Repair & Maint-Grounds/Fields	7,167	1,077	6,100	9,140
61721	Repair & Maint-Equipment	34,335	7,295	11,000	11,770
61730	Garbage Service	1,623	1,426	2,000	2,140
61731	Chemicals	1,899	1,932	6,000	6,420
61733	Repair & Maint-Boat Landings	-	100	-	-
61737	Miscellaneous	235	446	500	535
61744	Mileage	42	-	-	-

<b>Landscape &amp; Grounds</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Material &amp; Services (continued)</b>					
61750	Legal Services	-	50	-	-
61770	Tools	-	242	-	-
61772	Tools / Equipment Rentals	2,451	906	1,000	1,070
61773	Repair & Maint-Surfacing	3,438	1,162	1,700	1,819
61774	Repair & Maint-Sealing/Paint	62	355	750	803
<b>Total Materials &amp; Services</b>		118,169	28,627	59,527	66,307
<b>Total Expenses</b>		866,976	822,116	955,203	1,136,992
<b>Subsidy</b>		<b>811,266</b>	<b>816,116</b>	<b>950,203</b>	<b>1,131,992</b>

## Fund 00 Planning & Development

### Department Objective

Provide leadership, accountability, and support services to park operation functions with the overall goal of providing a high-quality park and open space system that meets the outdoor recreational needs of a growing community.

Provide leadership, accountability, and support services to facility operation functions with the overall goal of providing high-quality facilities that meet the recreational needs of a growing community and the administrative needs of the District.

Provide general planning support to the District, assist in sound management and development decision-making, help facilitate the District's strategic plan (e.g., Comprehensive Plan, agency goals), and manage the District's capital improvement projects.

### FTE

Fiscal Year	Salaried Employees	Part-time ≥ 25 Hr/Wk	Part-time < 25 Hr/Wk	Total FTE
FY22	3.00	0.00	0.00	3.00
FY23	3.00	0.00	0.00	3.00

### Significant Changes in FY22 Proposed Budget

The most significant changes in the proposed budget are related to the following:

- 52000 – Full-time BU Wages: An increase of \$13,929. It should be noted that, while allocation for FY22 is proposed to increase commensurate with the current collective bargaining unit contract, \$75,000 of this expense will be paid through use of System Development Charge funds.
- 56602 – Social Security: An increase of \$1,066 due to year-over-year cost increases for existing positions.
- 56604 - Retirement: An increase of \$1,393 due to year-over-year cost increases for existing positions.
- 61711 Training and Conference: An increase of \$4,000 to return to pre-COVID funding and support staff training opportunities.
- 61729 - License, Permits & Certs: An increase of \$1,000 to reflect FY 22 actual expenses.
- 61739 - Computer Equipment/Peripherals: An increase of \$1,000 to support replacement of aging hardware.
- 61750 - Legal Services: An increase of \$2,500 based on FY 22 actual expenses.

<b>Planning &amp; Development</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>

**Expenses**

**Personnel Services**

51000	Full-time NBU Wages	382	-	-	-
52000	Full-time BU Wages	180,657	226,520	249,179	188,108
53000	Part-time BU Wages	29,584	-	-	-
56600	Medical Insurance	53,651	57,803	62,642	63,592
56601	Workers Compensation Insurance	4,630	4,740	4,861	5,101
56602	Social Security	15,816	18,653	19,062	20,128
56603	Life Insurance	940	1,104	1,246	1,315
56604	Retirement	21,811	25,177	24,918	26,311
56605	Taxable LTD Insurance	822	730	1,246	1,315
56607	Dental Insurance	1,984	2,285	2,130	2,061
<b>Total Personnel Services</b>		<b>310,277</b>	<b>337,012</b>	<b>365,284</b>	<b>307,931</b>

**Materials & Services**

61700	Office Supplies	518	-	500	500
61702	Technical Supplies	371	128	500	500
61705	Uniforms & Special Clothing	110	-	300	300
61708	Telecommunications	1,323	1,446	1,500	1,500
61711	Training & Conference	1,109	765	1,000	5,000
61713	Postage/Distribution	208	406	500	1,500
61714	Contractual Services	1,060	340	1,000	1,500
61727	Gas & Oil-Vehicles	26	-	200	200
61729	Licenses, Permits & Certs	23,100	15,751	16,000	17,000
61734	Duplicating	433	2	200	500
61737	Miscellaneous	588	40	500	500
61738	Computer Software	3,190	4,269	5,000	5,000
61739	Computer Equipment/Peripherals	382	60	2,500	3,500
61744	Mileage	289	-	500	500
61745	In-State Travel/Per Diem	569	-	500	1,200
61746	Out of State Travel/ Per Diem	391	-	500	800
61750	Legal Services	10,562	9,098	6,000	8,500
61756	Staff/Volunteer Recog/Orient	72	-	300	500
61764	Job (Employment) Postings	-	-	100	100
<b>Total Materials &amp; Services</b>		<b>44,301</b>	<b>32,305</b>	<b>37,600</b>	<b>49,100</b>

**Total Expenses**

<b>354,578</b>	<b>369,317</b>	<b>402,884</b>	<b>357,031</b>
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**Subsidy**

<b>354,578</b>	<b>369,317</b>	<b>402,884</b>	<b>357,031</b>
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## Fund 00 Facility Operations

### Department Objective

Provide leadership, accountability, and support services to facility operation functions with the overall goal of providing high-quality facilities that meet the recreational needs of a growing community and the administrative needs of the District.

Provide personnel funding and management resources to direct maintenance, repair, and replacement activities in order to sustain the recreational facilities.

### FTE

Fiscal Year	Salaried Employees	Part-time ≥ 20 Hr/Wk	Part-time < 20 Hr/Wk	Total FTE
FY22	4.00	1.80	1.30	7.10
FY23	3.00	2.03	2.37	7.40

### Significant Changes in FY22 Proposed Budget

The most significant changes in the proposed budget are the following:

- 51000 - Full-time NBU Wages: A reduction of \$13,128 due to leadership being absorbed by Aquatic Operations and the program manager position being downgraded to a supervisor.
- 52000 - Full-time BU Wages: A decrease of \$31,017 due to a full time custodial aide III position being changed to a BU > 25 Hr/Wk Maintenance Aide II.
- 53000 - Part-time BU Wages: An increase of \$10,361 due to the elimination of the building attendant positions and a shift from full time BU position changed to a BU>25 Hr/Wk.
- 54000 - Part-time NBU Wages: An Increase of \$43,650 related to additional rental custodial support and adding daytime support at WAAC.
- 56601 – Workers Compensation Insurance: An increase of \$1,497 due to wage increases across all staffing classifications.
- 56602 – Social Security: An increase of \$4,133 due to wage increases across all staffing classifications.
- 61705 – Uniforms & Special Clothing: An increase of \$1,400 to reflect staffing needs.
- 61707 - Sewer: An increase of \$3,856 is related to the calculation error in water usage from FY22 and increased fees.
- 61710 - Water: An increase of \$6,259 is due to a FY22 calculation error and increased fees.
- 61711 – Training & Conference: Increased from \$0 to \$1,500 to allow staff opportunities for skill development and growth.
- 61721- Repair & Maint-Equipment: An increase of \$4,696 to account for the addition of the Tomseth House.
- 61730 – Garbage Service: An increase of \$1,000 to reflect projected use.
- 61744 – Mileage: An increase of \$1,700 to reflect projected usage.

<b>Facility Operations</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Revenue</b>					
42590	Sponsorships/Donations	1,000	-	-	-
48000	Miscellaneous Revenue	4,961	-	-	-
<b>Total Revenue</b>		5,961	-	-	-
<b>Expenses</b>					
<b>Personnel Services</b>					
51000	Full-time NBU Wages	149,886	77,092	79,404	66,276
52000	Full-time BU Wages	181,489	117,829	136,795	105,778
53000	Part-time BU Wages	147,963	94,583	63,370	73,731
54000	Part-time NBU Wages	98,401	17,118	41,745	85,305
56600	Medical Insurance	102,135	51,345	68,042	67,192
56601	Workers Compensation Insurance	16,716	8,802	7,759	9,256
56602	Social Security	42,930	22,974	21,387	25,520
56603	Life Insurance	1,671	1,047	1,233	1,125
56604	Retirement	29,973	17,208	24,651	22,512
56605	Taxable LTD Insurance	1,306	597	1,233	1,125
56606	Unemployment Insurance	601	27,941	-	-
56607	Dental Insurance	3,927	2,399	3,342	2,548
<b>Total Personnel Services</b>		776,998	438,935	448,961	460,368
<b>Materials &amp; Services</b>					
61700	Office Supplies	-	30	50	-
61701	Janitorial Supplies	36,270	11,950	23,191	24,650
61702	Technical Supplies	7,428	5,978	5,000	4,150
61705	Uniforms & Special Clothing	364	143	600	2,000
61706	Fuel/Oil, Gas, Propane - Bldgs	155,913	25,888	19,634	20,616
61707	Sewer	135,320	27,643	27,797	31,653
61708	Telecommunications	4,920	3,373	2,000	1,900
61709	Electricity	152,888	41,718	61,232	66,794
61710	Water	65,698	20,105	14,182	20,441
61711	Training & Conference	1,453	63	-	1,500
61714	Contractual Services	26,523	12,547	12,673	13,307
61715	Rental-Equipment & Facilities	7,581	-	-	-
61717	Printing & Binding	35	-	-	-
61720	Repair & Maint-Vehicles	58	429	-	-
61721	Repair & Maint-Equipment	75,212	12,166	33,912	38,608
61722	Repair & Maint-Buildings	102,420	18,677	64,630	67,862
61727	Gas & Oil-Vehicles	68	-	-	-

<b>Facility Operations</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Material &amp; Services (continued)</b>					
61728	Vandalism Repairs	699	-	-	-
61729	Licenses, Permits & Certs	914	1,035	1,000	1,050
61730	Garbage Service	19,739	5,791	6,100	7,100
61731	Chemicals	76,136	(375)	-	-
61734	Duplicating	46	15	-	-
61737	Miscellaneous	373	-	-	-
61741	Contractual Services Dev	50	-	-	-
61744	Mileage	2,311	1,245	1,300	3,000
61756	Staff/Volunteer Recog/Orient	161	-	-	-
61758	Security	5,029	3,366	3,000	3,700
61770	Tools	3,743	4,594	-	-
61771	Equipment	2,144	-	-	-
61772	Tools / Equipment Rentals	33	-	-	-
61775	Finance Charges - AP only	42	14	-	-
<b>Total Materials &amp; Services</b>		<b>883,571</b>	<b>196,395</b>	<b>276,301</b>	<b>308,331</b>
<b>Capital Outlay</b>					
75500	Facility Improvements	-	14,590	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>14,590</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>1,660,569</b>	<b>649,920</b>	<b>725,262</b>	<b>768,699</b>
<b>Subsidy</b>		<b>1,654,608</b>	<b>649,920</b>	<b>725,262</b>	<b>768,699</b>

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**Fund 00  
Aquatics Operations**

**Department Objective**

Provide leadership, accountability, and support services to Aquatic operations with regards to preventative maintenance, repairs, custodial services, and future aquatic development.

Provide personnel funding and management resources to direct maintenance, repair, and replacement activities in order to sustain operation and collaborations between Recreation Services and Aquatic Maintenance.

**FTE Aquatics Operations**

Fiscal Year	Salaried Employees	Part-time ≥ 25 Hr/Wk	Part-time < 25 Hr/Wk	Total FTE
FY22	3.00	3.30	0.50	6.80
FY23	4.00	2.38	0.42	6.80

**Significant Changes in FY23 Proposed Budget**

The most significant changes in the proposed budget are related to the following:

- 42542 – Gifts/Grants: \$20,000 ARPA Revenue
- 61721 – Repair & Maint-Equipment: \$20,000 ARPA Expense
- 52000 - Full-time BU Wages: An increase of \$49,196 due to a part time Maintenance Aide III position being made full time and the merit and COLA increase.
- 53000 - Part-time BU Wages: A decrease of \$27,523 due to staff changing from BU>25 Hr/Wk to full time BU.
- 56601 – Workers Compensation Insurance: An increase of \$1,173 due to wage increases across all staffing classifications.
- 56602 – Social Security: An increase of \$3,235 due to wage increases across all staffing classifications.
- 61710 – Water: An increase of \$14,484 to reflect projected usage and increases.

<b>Aquatics Operations</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Revenue</b>					
42542	Gifts/Grants-Restricted	-	-	-	20,000
48000	Miscellaneous Revenue	-	2,000	-	-
<b>Total Revenue</b>		-	2,000	-	20,000
<b>Expenses</b>					
<b>Personnel Services</b>					
51000	Full-time NBU Wages	-	81,655	84,108	89,889
52000	Full-time BU Wages	-	97,016	114,612	163,808
53000	Part-time BU Wages	-	34,701	120,743	93,220
54000	Part-time NBU Wages	-	6,352	15,298	14,824
56600	Medical Insurance	-	48,632	68,879	63,554
56601	Workers Compensation Insurance	-	6,099	8,866	10,039
56602	Social Security	-	16,131	24,439	27,674
56603	Life Insurance	-	826	1,155	1,268
56604	Retirement	-	17,827	23,101	25,370
56605	Taxable LTD Insurance	-	547	1,155	1,268
56606	Unemployment Insurance	-	1,302	-	-
56607	Dental Insurance	-	2,384	2,736	2,648
<b>Total Personnel Services</b>		-	313,472	465,092	493,562
<b>Materials &amp; Services</b>					
61701	Janitorial Supplies	-	8,134	25,962	27,043
61702	Technical Supplies	-	3,444	5,000	5,160
61705	Uniforms & Special Clothing	-	-	1,000	1,000
61706	Fuel/Oil, Gas, Propane - Bldgs	-	108,490	159,820	166,409
61707	Sewer	-	85,303	104,192	108,875
61708	Telecommunications	-	1,119	1,820	2,000
61709	Electricity	-	92,789	150,648	156,826
61710	Water	-	34,471	35,382	49,866
61711	Training & Conference	-	-	1,750	2,000
61714	Contractual Services	-	12,800	16,080	14,590
61715	Rental-Equipment & Facilities	-	-	3,000	3,545
61721	Repair & Maint-Equipment	-	19,982	38,749	60,335
61722	Repair & Maint-Buildings	-	22,123	53,081	55,290
61729	Licenses, Permits & Certs	-	1,482	2,874	2,994
61730	Garbage Service	-	5,272	14,275	14,883

<b>Aquatics Operations</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Material &amp; Services (continued)</b>					
61731	Chemicals	-	43,320	92,000	95,720
61734	Duplicating	-	-	100	-
61744	Mileage	-	-	3,000	3,500
61772	Tools / Equipment Rentals	-	-	1,000	1,000
61775	Finance Charges - AP only	-	114	-	-
<b>Total Materials &amp; Services</b>		-	438,843	709,733	771,036
<b>Total Expenses</b>		-	752,315	1,174,825	1,264,598
<b>Subsidy</b>		-	<b>750,315</b>	<b>1,174,825</b>	<b>1,244,598</b>

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**SPECIAL PAYMENTS**  
**General Fund**

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Fund 00  
Department 900—Special Payments

**Department Objective**

This department provides for the transfer to other funds, appropriates monies for non-general obligation debt payments, and establishes a contingency.

**Significant Changes in FY 23 Proposed Budget**

Overall, the District is increasing transfers because we have not been able to keep up with inflation over the past few years and were not allocating enough to meet the demands.

- 91400 - Transfer to B&C Fund: Transfer to this fund is to allocate money to one of the district's capital improvement project funds.
- 91500 - Transfer to Vehicle/Equipment Reserve Fund: Transfer to this fund is to purchase vehicles for recreation and park services.
- 91550 – Sports Park Reserve Fund: Transfer to this fund is to allocate money to one reserve for repairs and maintenance for the Sports Park.
- 91600 - Transfer to Technical Equipment Reserve Fund: Transfer to this fund is to support future network and communications equipment for the District.
- 91900 - Transfer to Dorris Ranch Fund: Transfer to this fund is to help support maintenance and capital improvement that occurs at the Dorris Ranch site.
- 96500 and 96600 - FlexLease Principal and Interest: Full faith and credit bonds for the construction of the Community Recreation Center and the purchase and remodel of Willamalane Center and the renovation of the HVAC system at Willamalane Adult Activity Center.

<b>GENERAL FUND 00</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
<b>Special Payments</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>

**Expenses**

**Special Payments**

91400	Transfer to B&C Fund	350,000	350,000	350,000	455,000
91500	Transfer to Veh/Eqpt Res Fund	70,000	70,000	70,000	91,000
91550	Transfer to Sports Park Res	-	-	48,200	62,660
91600	Transfer to Technical Equipmnt	35,000	35,000	35,000	45,500
91900	Transfer to Dorris Fund	50,000	25,000	25,000	32,500
96500	FlexLease Principal	283,162	291,321	125,000	130,000
96600	FlexLease Interest	90,878	83,119	75,913	70,131
97000	Operating Contingency	-	-	100,000	100,000
97050	Unappropriated Ending Balance	-	-	3,888,947	3,664,590
<b>Total Special Payments</b>		<b>879,040</b>	<b>854,440</b>	<b>4,718,060</b>	<b>4,651,381</b>

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**BONDED DEBT FUND  
01**

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<b>FUND 01</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
<b>Bonded Debt Fund</b>		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Revenue</b>					
41000	Beginning Fund Balance	284,186	322,070	329,413	189,737
41070	Previously Levied Taxes	29,546	37,181	30,000	30,000
41090	Currently Levied Taxes	1,552,174	1,508,487	1,265,637	1,073,513
47100	Interest Earnings-LGIP	21,008	10,012	7,500	7,500
48000	Miscellaneous Revenue	(60,494)	0		
<b>Total Revenue</b>		<b>1,826,420</b>	<b>1,877,750</b>	<b>1,632,550</b>	<b>1,300,750</b>
<b>Expenses</b>					
96703	Bond Principal-Series 2013	1,095,000	1,095,000	1,135,000	850,000
96803	Bond Interest-Series 2013	409,350	409,350	343,050	309,000
97050	Unappropriated Ending Balance	0	0	154,500	141,750
<b>Total Transfer of Funds</b>		<b>1,504,350</b>	<b>1,504,350</b>	<b>1,632,550</b>	<b>1,300,750</b>
<b>Total Expenses</b>		<b>1,504,350</b>	<b>1,504,350</b>	<b>1,632,550</b>	<b>1,300,750</b>
<b>Ending Fund Balance</b>		<b>322,070</b>	<b>373,400</b>	<b>0</b>	<b>0</b>

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**CIP FUNDS**  
**02 and 06**

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<b>FUND 02</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY22</b>	<b>FY23</b>
<b>Building &amp; Construction Fund</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>

**Revenue**

Beginning Fund Balance (Carryover)	96,657	449,119	647,390	842,861
Transfer from General Fund	350,000	350,000	350,000	455,000
Grants		5,000		-
Proceeds of Sale of Memorial Building		745,750		-
Mountainview Subdivision Land Sale	158,600			-
Splash! Solarium Skylight Replacement	66,341	27,214		-
Interest	6,441	3,069	32,369	42,143

**Total Revenue**

<b>678,039</b>	<b>1,580,152</b>	<b>1,029,759</b>	<b>1,340,004</b>
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**Expenses**

**Facility Improvements**

ADA Transition Plan Implementation: Facilities		219	29,000	25,000
Bob Keefer Center: Vehicle/Equipment Storage				15,000
District-wide Asphalt/Seal Coating	14,821		40,000	20,000
District-wide Video Surveillance				50,000
District-wide Security Systems Upgrade			40,000	23,000
Dorris House Roof Replacement Grant Match		30,000		
Facility Upgrades	2,780	4,498	47,200	10,000
Park Services Center: Roof				95,500
Splash! At Lively Park: Paint		1,121		
Splash! At Lively Park: Condition Assessment			20,000	20,000
Splash! At Lively Park: Roof Replacement			100,000	275,000
Splash! At Lively Park: replace Battens and Caulk	4,333	531		
Splash! At Lively Park: replace heat exchangers			41,000	31,000
Splash! At Lively Park: office conversion			15,000	
Splash! At Lively Park: Solarium Replacement			93,553	85,553
Splash! At Lively Park: Locker Replacement				70,000
Splash! At Lively Park: Water Slide Resurfacing				160,000
Splash! At Lively Park: Mechanical Room HVAC			12,000	12,000
WAAC: Lock Improvements		4,128		
WAAC: Heat Loop Replacement				30,000
WAAC: Condition Assessment			20,000	
WPSC: Condition Assessment			20,000	20,000
WPSC Office Conversion			12,000	2,000
WPSC Gas Fired Boiler Engineering			20,000	20,000
WPSC Warm Water Pump Replacement				16,000
WPSC Locker Replacement				35,000
WPSC Roof Replacement				87,000
WPSC Lap Pool Filter Replacement			65,000	

**Park Improvements**

ADA Transition Plan Implementation: Parks			23,133	25,000
Bluebelle Park LGGP Grant Match	114,705			
District-wide Natural Area Restoration		45,847	25,000	25,000
District-wide Site Furnishing Replacement	14,821	18,439	20,000	20,000
Douglas Gardens Park Drainage Improvementa			65,000	
Eastgate Woodlands		38,453	5,000	
Fort Park: Parking Lot Upgrade	55,984			
Island Park - B Street Parking Lot Chip Seal			27,350	39,850
McKenzie Weyerhaeuser Natural Area Parking Area Imp	7,162			
Meadow Park Pickleball Courts Resurfacing				33,000
Retrofit Existing KIM Light Fixtures to LED				20,000
Thurston Hills Natural Area: Road Repairs	4,401		25,000	12,860
Thurston Hills Natural Area: Trail Improvements	636	540	3,860	
Willamalane Park Topographic Survey	13,500			

**Contingency**

260,663	62,241
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**Total Expenses**

<b>233,143</b>	<b>143,776</b>	<b>1,029,759</b>	<b>1,340,004</b>
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<b>FUND 06</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY22</b>	<b>FY23</b>
<b>SDC Fund</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Revenue</b>				
Beginning Fund Balance (Carryover)	1,249,150	1,295,108	1,673,701	1,757,881
Collections	439,595	736,638	400,000	500,000
Interest	26,091	12,435	8,369	8,789
Miscellaneous Revenue				
RTP Grant			238,954	76,954
<b>Total Revenue</b>	<b>1,714,836</b>	<b>2,044,181</b>	<b>2,321,024</b>	<b>2,343,624</b>
<b>Expenses</b>				
<b>Miscellaneous Costs</b>				
Administrative Costs	55,097	69,233	146,310	150,699
SDC Methodology Update			100,000	75,000
SDC Annual Rate Adjustment	1,433	2,359	3,000	3,000
<b>Acquisition</b>				
Property Acquisition				20,000
<b>Planning and Design</b>				
Comprehensive Plan Update			40,000	110,000
Middle Fork/Mill Race Path Connector: Design				
Feasibility Assessment			30,000	
Weyerhaeuser McKenzie River Path: Design Feasibility Assessment			30,000	30,000
Dorris Ranch -- Allen Property: Preliminary Design and Permitting				60,000
<b>Development</b>				
Dorris Ranch Expansion..				
Dorris Ranch Master Plan Improvements	215,687			20,000
Georgia Pacific Master Plan Improvements			50,000	50,000
Middle Fork Path - Phase 2, Reimbursement to ODOT	142,582			
Willamalane Park Master Plan Improvements			10,000	275,000
Pierce Property Park Development LGGP Grant				
Matching Funds		34,255	424,000	386,000
Thurston Hills Natural Area New Trail Development	4,930	12,046	415,350	140,350
Thurston Hills Path (Haul Road) Improvements/Access			50,000	50,000
Glenwood Riverfront Park and Path			375,000	375,000
<b>Contingency</b>			647,364	598,575
<b>Total Expenses</b>	<b>419,729</b>	<b>117,893</b>	<b>2,321,024</b>	<b>2,343,624</b>

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# Agenda Memo

(Discussion)

**TO:** Budget Committee  
**FROM:** Eric Adams – Planning, Parks and Facilities Director  
**DATE:** May 18, 2022  
**SUBJECT:** Five-year Capital Improvements Program Update (FY2023 – FY2027)

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## TOPIC

The Budget Committee is scheduled to review this year's update to the District's five-year Capital Improvements Program (CIP) as part of the annual budget approval process.

On April 13, 2022, the Board of Directors reviewed the proposed update to the District's five-year CIP, as presented herein, and did not request any modifications. The Budget Committee is asked to recommend adoption of the CIP as presented below.

## DISCUSSION

### Purpose of CIP

The CIP is a schedule for capital projects that, based on revenue projections, can be funded in the five-year period beginning Fiscal Year (FY) 2023 and ending in FY 2027. Upon adoption, the CIP will serve as a guide to planning and budgeting for future capital projects and expenditures. The first year of the CIP is the basis for the FY 2023 capital improvements budget.

### Format

The CIP is presented as two separate schedules: Building and Construction (B&C) Fund, and Systems Development Charges (SDC) Fund. Because the CIP is presented in the form of spreadsheets, and because of the difficulty of showing long names in spreadsheet cells, some acronyms are used. A list of CIP acronyms, and what they stand for, is provided in Attachment IV.

### Project Selection

The proposed projects were selected from a list of needs identified by staff based on review of the:

- 2012 Park and Recreation Comprehensive Plan;
- 2004 SDC Project List, as amended; and
- other relevant plans and policies.

Proposed project funding also responds to ongoing assessments of the condition of the District's capital assets, as well as assessments of current and future service delivery needs. Staff submits project proposals to the CIP Committee. Typically, the CIP Committee reviews the current submissions and past proposal requests and assigns priorities to the projects on an annual basis.

The highest priority projects are programmed for the earliest possible year, based on available funding.

### **Funding Sources**

The bulk of the funding for the CIP is from three sources: 1) SDC revenue; 2) B&C Fund; and 3) grants and donations. Pursuant to state law, the SDC Fund revenues can only be used for acquisition and improvements that add capacity to the District's park, open space and recreation systems (i.e., capital improvement projects that have been identified in the 2012 Park and Recreation Comprehensive Plan). It cannot be used for rehabilitation or replacement of existing facilities. No such restrictions apply to the B&C Fund, which can be used for projects that correct existing deficiencies, such as repair, rehabilitation and replacement of facilities, as well as for capacity- enhancing projects. Bond funds can only be used as described in the ballot measure, which basically permits the District to use the funds for capital projects associated with land acquisitions for natural areas, parks, and trails; develop, renovate, and improve trails for hiking, biking, and walking; develop, renovate, equip, and improve parks and recreation facilities; develop and improve athletic facilities; and implement energy conservation upgrades at recreation facilities.

### **Accessibility**

The proposed five-year CIP annual funding allocation to approximately \$50,000 each year, on average, to implement the District's Americans with Disabilities Act (ADA) Transition Plan. Each year, the District's ADA Committee reviews the Transition Plan's project list and recommends priorities for the next few years. In FY 2023, we will continue to address the highest priority projects.

### **B&C Fund Schedule: Key Features**

**Emphasis.** The proposed B&C Fund Schedule continues previous years' emphasis on rehabilitation and/or periodic replacement of aging capital assets, and on improving operating efficiencies, but also includes some new improvements.

**Revenue.** We anticipate revenue, including beginning balance and interests to be approximately \$1,323,487 for FY 2023. Historically, the District has transferred \$300,000 to \$350,000 from the General Fund to the B&C Fund each fiscal year. Beginning in FY 2023, this subsidy is proposed to increase to \$455,000, and then to \$473,000 for FY 2024-2027. The proposed increase in funding is partly the result of reallocating monies from repayment of a loan used to purchase and construct the Bob Keefer Center, which was paid off during FY 2022.

**Expenditures.** Total programmed B&C Fund expenditures over the five-year period are approximately \$2.8 million (Attachment I).

### **Highlighted Facility Improvement Projects**

Listed below are new projects proposed to be added to the five-year CIP through the FY2023-2027 update.

- **Splash! at Lively Park Waterslide Resurfacing (FY 2023, \$160,000)** – The waterslide at Splash! requires periodic gelcoat resurfacing to ensure the fiberglass structure does not deteriorate and become exposed, which could injure users. Funds previously allocated for upgrading the water filtration system at Willamalane Park Swim Center in FY2022 and FY2023 have been reallocated to pay for this project. The CIP Committee determined through its review that ensuring proper maintenance of the slide is a higher priority than upgrading the filtration system, which may be feasible in the future through alternative funding sources.
- **Splash! at Lively Park Locker Replacement (FY 2023, \$60,000)** – The existing coin-operated lockers at Splash! have deteriorated to the point of needing full replacement despite regular maintenance and repair. Staff frequently need to bypass jammed locking mechanisms to retrieve patron belongings, and repeated repainting is no longer able to hide rust and other aesthetic flaws. Replacing the lockers is anticipated to save hundreds of hours of staff time annually due to reduced maintenance needs, as well as provide safer conditions for patrons.
- **Bob Keefer Center Automated Logic Control System (FY 2024, \$55,000)** – This allocation will fund installation of an automated logic control system at the Bob Keefer Center to better manage its climate control systems (i.e., HVAC). Such a control system is not currently in place, which means staff have to manually check temperatures in each portion of the building based on requests or complaints from staff and patrons. Given the design and capacities of the facility’s HVAC, this can lead to inefficient use of energy to heat and cool the building, and complicates proper planning for maintenance and repair of the system. An automated logic control system will constantly monitor the HVAC system to ensure it is operating optimally, and it will have the ability to notify maintenance staff of operational issues in “real time.”
- **Bob Keefer Center Secure Vehicle/Equipment Storage Area (FY 2023, \$15,000)** – Secure storage area for heavy equipment and vehicles is not currently sufficient to meet demand at Bob Keefer Center. These funds are proposed to construct a new covered storage area that would be secured by a fence adjacent to the existing storage pen.

- Willamalane Park Swim Center Warm Water Pump (FY 2023, \$16,000) – After 22 years, the warm water pump at Willamalane Park Swim Center is very close to reaching the end of its operation life expectancy. Replacement parts are difficult to attain and maintenance staff have determined it would not be possible to rebuild it again following the last instance in 2021. The new pump will require considerably less maintenance, which will allow staff more time for attending to other tasks.
- Willamalane Park Swim Center Locker Replacement (FY 2023, \$35,000) – For reasons similar to those noted above for the lockers at Splash!, replacement of the coin-operated lockers at Willamalane Park Swim Center is strongly recommended.

### **Highlighted Park Improvements Projects**

- Meadow Park Pickleball Courts Resurfacing (FY 2023, \$35,000) – As was shared with the Board of Directors at its February 2022, meeting, the playing surface installed five years ago to create pickleball courts at Meadow Park has noticeably deteriorated. Patrons have requested that the district prioritize resurfacing the courts within the next six months.
- Tyson Park Shelter Replacement and Drainage Improvements (FY 2025, \$45,000) – Drainage issues adjacent to the playground and pathway that provides access to it are compromising safe accessibility. The original wood-structure shelter at Tyson Park was recently assessed by a structural engineer and found to warrant replacement within the next three years. Replacement with a pre-fabricated steel structure is anticipated.

### **Natural Resources Projects.**

We continue to complete site specific management plans, as well as incorporating the Thurston Hills Natural Area into our Natural Resources Program. Our program will identify the areas proposed for restoration, a project schedule, and maintenance efforts. Supplemental funding for restoration work in the District’s natural areas will be continued over the duration of the five-year plan. These funds will be utilized in conjunction with the Bonneville Power Administration Stewardship Fund and grants awarded to the District by the Bureau of Land Management to conduct habitat restoration and reduce the threat of wildfire.

We will use our staff, as well as other contractors as necessary to complete the work. A total of \$125,000 is proposed to be allocated for this purpose over the five-year planning horizon (Attachment I). Additional funding specific to the Thurston Hills Natural Area is identified in FY 2023 and 2027 for trail and access road improvements.

## **SDC Fund Schedule: Key Features**

**Administrative Support.** We continue to show administrative support as an expense to the SDC fund. This support is a charge back to the fund for the administrative time to manage the SDC program, coordinate with the city on a monthly basis and work with consultants when adjusting the SDC annual index in the fall of each year.

**Emphasis.** The proposed SDC Fund schedule maintains capacity to contribute toward potential land acquisitions in the Glenwood area, pending favorable negotiations by the City of Springfield with the subject land owners. In keeping with a major theme of the 2012 Park and Recreation Comprehensive Plan, there is an emphasis on providing opportunities for close-to-home, nature-based recreation through the development and improvement of trails, linear parks and natural area parks.

Development of new facilities at Thurston Hills Natural Area and Dorris Ranch are programmed in FY 2023 and FY 2024 to meet growth-related demand. A \$239,000 Recreational Trails Program grant awarded to the District by the Oregon Parks and Recreation Department will help fund completion of new trails at Thurston Hills Natural Area in FY 2023, construction of which began in FY 2022.

Previously allocated funding for construction of a new neighborhood park at the Pierce Property has been increased and carried into FY 2023. An additional \$900,000 has been allocated for this project consistent with final cost estimates and awarded contracts. Construction of this new park began in May 2022.

**Revenue.** Estimated SDC collections in the proposed CIP are based on projected volumes (numbers of new dwelling units) and current SDC rates as of January 1, 2022. The rates are adjusted annually by the Board, as outlined in the SDC Methodology. The proposed projections reflect an assumption that, for the next five years, revenue will follow and likely surpass trends observed during the previous five years, which equates to an average of approximately \$600,000 annually.

However, it should be noted that total year-end SDC revenue for FY 2022 is anticipated to total \$1,000,000. Although this is substantially more revenue than collected on average over the preceding ten years, projections have been conservatively adjusted for FY 2023 through FY2027 to an average of \$410,000 annually to account for a gradual reduction in numbers of new dwelling units constructed annually based on available supply of vacant residential land. It should be noted that the local housing market is experiencing considerable growth in new single family and multi-family dwellings units, with upwards of 700 new dwellings anticipated in the next three to five years. If fully realized, the SDC Fund will receive more than \$3.6 million in revenue.

Based on the assumptions discussed above, projected net revenues from SDC collections (after deducting the City's 6% collection fee) are estimated at approximately

\$2.0 million over the five-year period.

Total SDC Fund revenues, including beginning fund balance and interest earned, are projected at approximately \$5.6 million. We anticipate a beginning balance of \$1,757,881 in FY 2023.

Table 1, below, shows the housing units built for FY 2021, as well as the number of units projected before the end of FY 2022. While the year-over-year comparison projects an increase in total units, both the 5-year and 10-year average number of constructed housing units are lower than the projected total for FY 2022. Continued strong growth in new housing development is anticipated in for at least the next two years. Annual SDC revenue collected in FY 2021 totaled \$663,000, the largest annual amount in the previous 10 years, and, as noted above, revenues for FY 2022 are projected at a minimum of \$1,000,000.

The five-year plan for revenue allocation accounts for the Recreational Trails Program grant noted above. While anticipated, additional grants for development of additional trails at Dorris Ranch and other district-wide recreation improvements are anticipated during the five-year plan, but have not been included as revenue for the purpose of SDC fund allocation planning.

**Table 1 – Dwelling Unit Totals**

<b>Housing Types</b>	<b>Fiscal Year 2021 Housing Units</b>	<b>Fiscal Year 2022 Projected Housing Units</b>	<b>5-Yr Average Housing Units</b>	<b>10-Yr Average Housing Units</b>
Single Family Detached	156	216	87	78
Single Family Attached	15	18	18	16
Multi-Family	0	60	26	13
Accessory	13	5	6	3
<b>TOTAL</b>	<b>184</b>	<b>299</b>	<b>137</b>	<b>110</b>

**Total Expenditures.** Programmed SDC Fund expenditures over the five-year period total \$2.2 million.

## Other Projects.

- SDC Annual Rate Adjustment and Methodology Update – Funding is provided for consultant services to assist with annual adjustments to the District’s Systems Development Charges rates, as called for in the adopted SDC Methodology. Up to \$75,000 has been allocated to update and/or amend the SDC methodology in conjunction with a major update to the Park and Recreation Comprehensive Plan in Fiscal Year 2023.
- Comprehensive Plan Update – A major update to the District’s Park and Recreation Comprehensive Plan is currently underway, as previously planned. The proposed five-year plan for the SDC Fund allocates \$110,000 in FY 2023 to complete this effort.
- Glenwood Riverfront Path and Park – In FY 2016, the Board approved an allocation of up to \$375,000 for the purchase of property to be used for park blocks. The City is still in negotiation with the land owner, so the funds have yet to be expended and have been carried over to FY 2023. The remainder of the \$900,000 commitment will be allocated in FY 2024 and FY 2025.
- Willamalane Park Master Plan Improvements (FY 2023, \$275,000) – These funds are proposed to support two projects identified through the Willamalane Park Master Plan: completion of the Shana’s Trail improvements, specifically, installation of outdoor fitness equipment and; development of a bicycle pump track. Purchase and installation of the fitness equipment is anticipated to cost \$75,000, the majority of which will be paid through donations received from several community partners during FY 2022. The remaining \$200,000 will be set aside in support of the pump track and potentially related improvements, and is anticipated to be supplemented by private fundraising within the local cycling community.
- Pierce Park Development (FY 2023, \$386,000) – Funding for construction of the new Neighborhood Park at the Pierce property has been increased by \$386,000 in FY 2023, when, in combination with \$938,000 in anticipated expenses during FY 2022, will fully fund the total project cost of approximately \$1.32 million.
- Property Acquisition – A total of \$50,000 has been allocated for conducting due diligence that may be necessary in preparation for property acquisitions identified through the ongoing update to the Park and Recreation Comprehensive Plan. Regardless, other key acquisitions have already been identified that are necessary to optimize use and development of existing parks and natural areas. Increased SDC revenue projected over

the next three to five years will enable these purchases to be made exclusive of other funding sources (e.g., grants and bonds) if necessary.

## **ACTION REQUESTED**

The Budget Committee is requested to review the proposed 5-year CIP and provide direction to staff as to any recommended changes. If needed, Staff will incorporate any modifications and then present the proposed five-year plan to the Board of Directors at its June 2022 meeting.

## **ATTACHMENTS**

- I B&C Fund Schedule
- II SDC Fund Schedule
- III CIP Acronyms

**WILLAMALANE PARK AND RECREATION DISTRICT  
CAPITAL IMPROVEMENT PROGRAM: FY 2023 - FY2027  
Building and Construction Fund Schedule**

	A	U	V	W	X	Y	Z	AA
		FY 2022	FY2022 Revised Estimated	FY 2023	FY 2024	FY 2025	FY2026	FY2027
1								
2	<b>REVENUE</b>							
3	Beginning Balance	705,390	690,627	842,861	62,241	112,353	180,971	288,019
4	Transfer from General Fund	350,000	350,000	455,000	473,000	473,000	473,000	473,000
5	Interest	35,269	35,283	42,143	3,112	5,618	9,049	14,401
16	<b>Total Revenue</b>	<b>1,090,659</b>	<b>1,075,910</b>	<b>1,340,004</b>	<b>538,353</b>	<b>590,971</b>	<b>663,019</b>	<b>775,420</b>
17	<b>EXPENSES</b>							
18	<u>Miscellaneous Costs</u>							
19		-	-	-	-	-	-	-
20	<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
21								
22	<b>Balance Available For Projects</b>	<b>1,090,659</b>	<b>1,075,910</b>	<b>1,340,004</b>	<b>538,353</b>	<b>590,971</b>	<b>663,019</b>	<b>775,420</b>
23	<b>Facility Improvements</b>							
24	ADA Transition Plan Improvements: Facilities	29,000	29,000	25,000	25,000	25,000	25,000	25,000
25	District Wide Asphalt/Seal coating	40,000	40,000	20,000	20,000	20,000	20,000	20,000
27	Facility Upgrades	47,200	-	10,000	-	-	-	-
28	District-wide Security Systems Upgrade	40,000	40,000	23,000	-	-	-	-
29	Splash! at Lively Park: Condition Assessment	20,000	-	20,000	-	-	-	-
31	Splash! at Lively Park: replace heat exchangers	41,000	10,000	31,000	-	-	-	-
32	Splash at Lively Park: Roof Replacement	100,000	-	275,000	-	-	-	-
33	Splash at Lively Park: Office Conversion	15,000	-	-	-	-	-	-
34	Splash! at Lively Park: Solarium Replacement	93,553	8,000	85,553	-	-	-	-
35	Splash! at Lively Park: Mechanical Room HVAC	12,000	-	12,000	-	-	-	-
36	Splash! at Lively Park: Water Slide Resurfacing	-	-	160,000	-	-	-	-
37	Splash! at Lively Park Locker Replacement	-	-	70,000	-	-	-	-
38	Park Services Center: roof	58,000	-	95,500	-	-	-	-
39	Willamalane Adult Activity Center Condition Assessment	20,000	-	-	-	-	20,000	-
40	Willamalane Adult Activity Center - Trash Compactor	-	-	-	55,000	-	-	-
41	Willamalane Adult Activity Center Upgrades	-	-	-	-	-	-	200,000
42	Willamalane Adult Activity Center Santiam Room Upgrades	-	-	-	-	-	-	37,000
43	Willamalane Adult Activity Center Heat Loop Replacement	-	-	30,000	-	-	-	-
44	Bob Keefer Center Secure Vehicle/Equipment Storage Area	-	-	15,000	-	-	-	-
45	Bob Keefer Center Building Condition Assessment	-	-	-	20,000	-	-	-
46	Bob Keefer Center Automated Logic Building Controls (Partial Install)	-	-	-	55,000	-	-	-
47	Bob Keefer Center Multipurpose Courts	-	-	-	-	-	240,000	-
48	District-wide Video Surveillance	-	-	50,000	75,000	-	-	-
50	WPSC - Warm Water Pump	-	-	16,000	-	-	-	-
51	WPSC - Locker Replacement	-	-	35,000	-	-	-	-
52	WPSC Condition Assessment	20,000	-	20,000	-	-	-	-
53	WPSC - Office Conversion	12,000	10,000	2,000	-	-	-	-
54	WPSC -- Gas Fired Boiler Engineering	20,000	-	20,000	-	-	-	-
55	WPSC - Lap Pool Filter Replacement	65,000	-	-	-	-	-	-
56	WPSC - Roof Replacement	-	-	87,000	86,000	-	-	-
57	<b>Total Facility Improvements</b>	<b>632,753</b>	<b>137,000</b>	<b>1,102,053</b>	<b>336,000</b>	<b>45,000</b>	<b>305,000</b>	<b>282,000</b>
58								
59								
60								
61								

Revised 5/2/22

**WILLAMALANE PARK AND RECREATION DISTRICT  
CAPITAL IMPROVEMENT PROGRAM: FY 2023 - FY2027  
Building and Construction Fund Schedule**

	A	U	V	W	X	Y	Z	AA
62	<b>Park Improvements</b>							
63	ADA Transition Plan Implementation: Parks	23,133	15,000	25,000	25,000	25,000	25,000	25,000
65	District Wide Natural Area Restoration	25,000	10,000	25,000	25,000	25,000	25,000	25,000
67	Fort Park: Parking Lot Upgrade	-	-	-	-	-	-	-
69	Bluebelle Park Redevelopment (includes LGGP grant expenditures)	-	-	-	-	-	-	-
70	Douglas Gardens Park Drainage Improvements	65,000	35,000	-	-	-	-	-
71	McKenzie Weyerhaeuser Natural Area Parking Area Improvements	-	-	-	-	-	-	-
72	Meadow Park Pickleball Courts Resurfacing	-	-	33,000	-	-	-	-
73	Park Redevelopment -- LGGP Grant Matching Funds	-	-	-	-	250,000	-	-
74	Retrofit existing KIM light fixtures to LED	-	-	20,000	-	-	-	-
75	Tyson Park Draingage Improvements	-	-	-	-	10,000	-	-
76	Tyson Park Shelter Replacement	-	-	-	-	35,000	-	-
77	Thurston Hills Natural Area: Trail Improvements	3,860	3,860	-	-	-	-	-
78	Thurston Hills Natural Area: road repairs (Larson and Camas Crest)	25,000	12,140	12,860	20,000	-	-	-
79	<b>Total Park Improvements</b>	<b>194,343</b>	<b>96,049</b>	<b>175,710</b>	<b>90,000</b>	<b>365,000</b>	<b>70,000</b>	<b>70,000</b>
80								
81	<b>Subtotal: All Projects</b>	<b>827,096</b>	<b>233,049</b>	<b>1,277,763</b>	<b>426,000</b>	<b>410,000</b>	<b>375,000</b>	<b>352,000</b>
82								
83	<b>Ending Balance</b>	<b>263,563</b>	<b>842,861</b>	<b>62,241</b>	<b>112,353</b>	<b>180,971</b>	<b>288,019</b>	<b>423,420</b>

**WILLAMALANE PARK AND RECREATION DISTRICT  
CAPITAL IMPROVEMENT PROGRAM: FY 2023 - FY 2027  
SDC Fund Schedule**

	A	U	V	W	X	Y	Z	AA
		FY 2022	FY 2022 Revised Estimated	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1								
2	<b>REVENUE</b>							
3	Beginning Balance	1,862,248	1,926,288	1,757,881	521,622	256,009	169,413	352,586
4	Collections	600,000	1,000,000	500,000	350,000	350,000	350,000	350,000
5	Interest Earned on Balance	9,311	9,631	8,789	2,608	1,280	847	1,763
10	Shana's Trail Partners Donations	-	83,000	-	-	-	-	-
11	RTP Grant	238,954	162,000	76,954	-	-	-	-
12	<b>Total Revenue</b>	<b>2,710,513</b>	<b>3,180,919</b>	<b>2,266,671</b>	<b>874,230</b>	<b>607,289</b>	<b>520,260</b>	<b>704,349</b>
13								
14	<b>EXPENSES</b>							
15								
16	<b>Miscellaneous Expense</b>							
17	Administrative Program Support	146,310	146,310	150,699	155,220	159,877	164,673	169,613
18	SDC Annual Rate Adjustment	3,000	2,181	3,000	3,000	3,000	3,000	3,000
19	SDC Methodology Update	-	-	75,000	-	-	-	-
20	<b>Total Miscellaneous</b>	<b>149,310</b>	<b>148,491</b>	<b>228,699</b>	<b>158,220</b>	<b>162,877</b>	<b>167,673</b>	<b>172,613</b>
21								
22	<b>Balance Available for Projects</b>	<b>2,561,203</b>	<b>3,032,428</b>	<b>2,037,972</b>	<b>716,009</b>	<b>444,413</b>	<b>352,586</b>	<b>531,736</b>
23								
24	<b>Acquisition</b>							
27	Property Acquisition	-	-	20,000	30,000	-	-	-
28	Misc Other	-	-	-	-	-	-	-
29	<b>Total Acquisition</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
30								
31	<b>Planning and Design</b>							
32	Comprehensive Plan Update	40,000	20,000	110,000	-	-	-	-
33	Middle Fork/Mill Race Path Connector: Design Feasibility Assessment	-	-	-	30,000	-	-	-
34	Weyerhaeuser McKenzie River Path: Design Feasibility Assessment	-	-	30,000	-	-	-	-
35	Dorris Ranch -- Allen Property: Preliminary Design and Permitting	-	-	60,000	-	-	-	-
36	<b>Total Planning and Design</b>	<b>40,000</b>	<b>20,000</b>	<b>200,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
37								
38	<b>Development</b>							
39	Willamalane Park Master Plan Improvements	10,000	36,547	275,000	-	-	-	-
40	Georgia Pacific Master Plan Improvements	50,000	-	50,000	-	-	-	-
41	Dorris Ranch Master Plan Improvements	-	-	20,000	150,000	-	-	-
42	Pierce Property Park Development	424,000	938,000	386,000	-	-	-	-
43	Thurston Hills Natural Area New Trail Development	415,350	275,000	140,350	-	-	-	-
44	Thurston Hills Path (Haul Road) Improvements/Improved Access	50,000	5,000	50,000	-	-	-	-
45	Glenwood Riverfront Park and Path	375,000	-	375,000	250,000	275,000	-	-
46	<b>Total Development</b>	<b>1,324,350</b>	<b>1,254,547</b>	<b>1,296,350</b>	<b>400,000</b>	<b>275,000</b>	<b>-</b>	<b>-</b>
47								
48	<b>Subtotal: All Projects</b>	<b>1,364,350</b>	<b>1,274,547</b>	<b>1,516,350</b>	<b>460,000</b>	<b>275,000</b>	<b>-</b>	<b>-</b>
49								
50	<b>Projected Ending Balance</b>	<b>1,196,853</b>	<b>1,757,881</b>	<b>521,622</b>	<b>256,009</b>	<b>169,413</b>	<b>352,586</b>	<b>531,736</b>

**Willamalane Park and Recreation District  
Capital Improvements Program**

**Acronyms**

ACOE	Army Corps of Engineers
ADA	Americans with Disabilities Act
B&C	Building & Construction
CDBG	Community Development Block Grant
CIP	Capital Improvements Program
FY	Fiscal Year
HVAC	Heating, Ventilation and Air Conditioning
LGGP	Local Government Grant Program
LPSC	Lively Park Swim Center
LWCF	Land and Water Conservation Fund
MACS	Maintenance and Construction Section
MFP	Middle Fork Path
ODE	Oregon Department of Energy
ODFW	Oregon Department of Fish and Wildlife Oregon
ODOT	Oregon Department of Transportation
OSMB	Oregon State Marine Board
OWEB	Oregon Watershed Enhancement Board
RR	Restrooms
RTP	Recreational Trails Program
SDC	Systems Development Charges
TE	Transportation Enhancement
WAAC	Willamalane Adult Activity Center
WPSC	Willamalane Park Swim Center
UV	Ultraviolet (as in "UV water treatment system")

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**DORRIS RANCH FUND**  
**16**

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Fund 16  
Dorris Ranch Special Revenue Fund

**Objective**

This fund accounts for the harvest of filbert nuts at the ranch and facility maintenance.

**Significant Changes in FY 23 Proposed Budget**

- 41110 - Transfer from General Fund: \$32,500 will be transferred from the General Fund to support Dorris Ranch programming and tree replacement.
- 42246 - Filbert Sales: The filbert orchard is being removed and replaced over several years. Following the removal and replanting of another 19 acres in FY 22 and a resultant temporary reduction in production, revenue is anticipated to be reduced to \$12,000 in FY 23.
- 42590 - Donations: No sponsorships or donations are anticipated in FY 23.
- 6xxxx - Materials & Services: FY 22 allocations for contractual services, and repair and maintenance of grounds and structures will be sustained for FY 23. Remaining allocations for utility services are also proposed at FY 22 amounts given actual expenses for the prior fiscal year.
- 75500 - Capital Improvements: Capital funds are for tree replacement and restorations.

<b>FUND 16</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
<b>Dorris Ranch Fund</b>		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>

**Revenue**

41000	Beginning Fund Balance	155,311	158,836	184,085	134,724
41110	Transfer from General Fund	50,000	25,000	25,000	32,500
42246	Filbert Sales	19,450	16,675	16,000	12,000
42590	Sponsorships/Donations	-	-	-	-
43000	Revenue-Recreation Fees	4,495	-	-	-
46010	Rental-Equipment & Facilities	13,660	-	-	-
46755	Tenant/Commercial Rental	10,800	10,800	10,800	10,800
47100	Interest Earnings-LGIP	3,450	1,644	1,200	1,000
48000	Miscellaneous Revenue	-	-	-	-
48001	Payment Processing Fees	(1,266)	-	-	-

**Total Revenue**

255,900	212,955	237,085	191,024
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**Expenses**

**Personnel Services**

52000	Full-time BU Wages	8,698	-	-	-
53000	Part-time BU Wages	496	-	-	-
54000	Part-time NBU Wages	13,576	-	-	-
56600	Medical Insurance	-	-	-	-
56601	Workers Compensation Insurance	522	-	-	-
56602	Social Security	1,762	-	-	-
56603	Life/Disability Insurance	40	-	-	-
56604	Retirement	890	-	-	-
56605	Taxable LTD Insurance	42	-	-	-
56607	Dental Insurance	106	-	-	-

**Total Personnel Services**

26,132	-	-	-
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**Material & Services**

61700	Office Supplies	-	-	-	-
61701	Janitorial Supplies	-	-	-	-
61702	Technical Supplies	1,449	-	-	-
61705	Uniforms & Special Clothing	-	-	-	-
61708	Telecommunications	3,893	1,397	2,000	2,000
61709	Electricity	24	-	-	-
61710	Water	-	-	-	-
61711	Training & Conference	48	-	-	-
61712	Mileage & Travel	-	-	-	-
61713	Postage/Distribution	-	-	-	-
61714	Contractual Services	3,174	11,605	18,000	18,000
61715	Rental-Equipment & Facilities	938	-	-	-
61719	Repair & Maint-Grounds/Fields	12,175	12,023	16,000	16,000
61720	Repair & Maint-Vehicles	-	-	-	-
61721	Repair & Maint-Equipment	955	-	-	-
61722	Repair & Maint-Buildings	-	131	4,000	4,000
61727	Gas & Oil-Vehicles	-	-	-	-
61730	Garbage Service	842	-	1,200	1,200
61731	Chemicals	-	-	-	-

<b>FUND 16</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
<b>Dorris Ranch Fund</b>		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Material &amp; Services (continued)</b>					
61734	Duplicating	1		-	-
61737	Miscellaneous	-		-	-
61739	Computer Equipment/Peripherals	-		-	-
61741	Contractual Services-Dev	50		-	-
61744	Mileage	225		-	-
61746	Out of State Travel/ Per Diem	-		-	-
61750	Legal Services	7		-	-
61753	Admissions	-		-	-
61754	Association Dues	-		-	-
61756	Staff/Volunteer Recog/Orient	-		-	-
61758	Security	-		-	-
61763	Marketing	31		-	-
61764	Job (Employment) Postings	-		-	-
61773	Repair & Maint - Surfacing	-		-	-
61775	Finance Charges	-		-	-
<b>Total Material &amp; Services</b>		23,812	25,156	41,200	41,200
<b>Capital Outlay</b>					
75500	Facility Improvements	-		-	-
76500	Land Improvements	47,116	1,451	195,885	149,824
<b>Total Capital Outlay</b>		47,116	1,451	195,885	149,824
<b>Total Expenses</b>		97,060	26,607	237,085	191,024
<b>Ending Fund Balance</b>		<b>158,840</b>	<b>186,348</b>	-	-

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**OTHER FUNDS**  
**08, 26, 28, 32, 35, and 37**

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<b>FUND 08</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
<b>BPA Stewardship Fund</b>		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Revenue</b>					
41000	Beginning Fund Balance	286,332	290,760	285,719	249,972
41130	Trans Fm Capital Projects Fund	-	3,139	-	-
47100	Interest Earnings-LGIP	6,587		3,000	1,500
<b>Total Revenue</b>		<b>292,919</b>	<b>293,899</b>	<b>288,719</b>	<b>251,472</b>
<b>Expenses</b>					
<b>Material &amp; Services</b>					
61714	Contractual Services	-	13,206	288,719	251,472
61715	Rental-Equipment & Facilities	2,160			-
<b>Total Material &amp; Services</b>		<b>2,160</b>	<b>13,206</b>	<b>288,719</b>	<b>251,472</b>
<b>Total Expenses</b>		<b>2,160</b>	<b>13,206</b>	<b>288,719</b>	<b>251,472</b>
<b>Ending Fund Balance</b>		<b>290,759</b>	<b>280,693</b>	<b>-</b>	<b>-</b>

<b>FUND 26</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
<b>Aquatics Reserve Fund</b>		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Revenue</b>					
41000	Beginning Fund Balance	35,922	36,721	37,038	4,145
41110	Transfer from General Fund	-	-	-	-
47100	Interest Earnings-LGIP	799	381	350	50
<b>Total Revenue</b>		<b>36,721</b>	<b>37,102</b>	<b>37,388</b>	<b>4,195</b>
<b>Expenses</b>					
<b>Capital Outlay</b>					
75500	Facility Improvements	-	-	37,388	4,195
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>37,388</b>	<b>4,195</b>
<b>Total Expenses</b>		<b>-</b>	<b>-</b>	<b>37,388</b>	<b>4,195</b>
<b>Ending Fund Balance</b>		<b>36,721</b>	<b>37,102</b>	<b>-</b>	<b>-</b>

<b>FUND 28</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
<b>Technical Equipment Reserve Fund</b>		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Revenue</b>					
41000	Beginning Fund Balance	142,865	30,440	46,500	82,000
41110	Transfer from General Fund	35,000	35,000	35,000	45,500
42542	Gifts/Grants-Restricted	5,000		-	-
47100	Interest Earnings-LGIP	3,211	1,530	1,500	500
<b>Total Revenue</b>		<b>186,076</b>	<b>66,970</b>	<b>83,000</b>	<b>128,000</b>
<b>Expenses</b>					
<b>Material &amp; Services</b>					
61702	Technical Supplies	7,007		-	
61739	Computer Equipment/Peripherals	-		-	
61714	Contractual Services	-		18,000	20,000
61771	Equipment		2,598		
<b>Total Material &amp; Services</b>		<b>7,007</b>	<b>2,598</b>	<b>18,000</b>	<b>20,000</b>
<b>Capital Outlay</b>					
73500	Equipment	148,629	17,648	65,000	108,000
<b>Total Capital Outlay</b>		<b>148,629</b>	<b>17,648</b>	<b>65,000</b>	<b>108,000</b>
<b>Total Expenses</b>		<b>155,636</b>	<b>20,246</b>	<b>83,000</b>	<b>128,000</b>
<b>Ending Fund Balance</b>		<b>30,440</b>	<b>46,724</b>	<b>-</b>	<b>-</b>

<b>FUND 32</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
<b>Vehicle Equipment Reserve Fund</b>		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Revenue</b>					
41000	Beginning Fund Balance	28,288	153,237	277,791	203,153
41110	Transfer from General Fund	77,719	70,000	70,000	91,000
42542	Gifts/Grants-Restricted				95,000
42630	Proceeds from Sale of Asset	43,251	52,817	-	-
47100	Interest Earnings-LGIP	3,980	1,897	1,900	1,300
<b>Total Revenue</b>		<b>153,238</b>	<b>277,951</b>	<b>349,691</b>	<b>390,453</b>
<b>Expenses</b>					
<b>Material &amp; Services</b>					
61702	Technical Supplies			6,000	6,000
61714	Contractual Services			-	-
<b>Total Material &amp; Services</b>		<b>-</b>	<b>-</b>	<b>6,000</b>	<b>6,000</b>
<b>Capital Outlay</b>					
73000	Vehicles		32,401	343,691	354,453
73500	Equipment			-	30,000
<b>Total Capital Outlay</b>		<b>-</b>	<b>32,401</b>	<b>343,691</b>	<b>384,453</b>
<b>Total Expenses</b>		<b>-</b>	<b>32,401</b>	<b>349,691</b>	<b>390,453</b>
<b>Ending Fund Balance</b>		<b>153,238</b>	<b>245,550</b>	<b>-</b>	<b>-</b>

<b>FUND 35</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
<b>Sports Park Reserve Fund</b>		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Revenue</b>					
41000	Beginning Fund Balance	78,850	128,445	173,977	222,820
41110	Transfer from General Fund	39,339	45,300	48,200	62,660
43000	Revenue - Recreation Fees	9,263		10,000	10,000
46010	Rental-Equipment & Facilities	169		-	-
47100	Interest Earnings-LGIP	825	393	350	500
48000	Miscellaneous Revenue	-		15,000	-
<b>Total Revenue</b>		<b>128,446</b>	<b>174,138</b>	<b>247,527</b>	<b>295,980</b>
<b>Expenses</b>					
<b>Capital Outlay</b>					
76500	Land Improvements		-	247,527	295,980
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>247,527</b>	<b>295,980</b>
<b>Total Expenses</b>		<b>-</b>	<b>-</b>	<b>247,527</b>	<b>295,980</b>
<b>Ending Fund Balance</b>		<b>128,446</b>	<b>174,138</b>	<b>-</b>	<b>-</b>

<b>FUND 37</b>		<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY23</b>
<b>Willamalane Adult Activity Center</b>		<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Revenue</b>					
41000	Beginning Fund Balance				298,500
42590	Sponsorships/Donations				13,800
42630	Proceeds from Sale of Asset				
47100	Interest Earnings-LGIP				1,200
<b>Total Revenue</b>		-	-	-	313,500
<b>Expenses</b>					
<b>Material &amp; Services</b>					
61702	Technical Supplies				15,000
61714	Contractual Services				
<b>Total Material &amp; Services</b>		-	-	-	15,000
<b>Capital Outlay</b>					
73000	Vehicles				
73500	Equipment				
<b>Total Capital Outlay</b>		-	-	-	-
<b>Special Payments</b>					
97000	Operating Contingency				298,500
<b>Total Special Payments</b>		-	-	-	298,500
<b>Total Expenses</b>		-	-	-	313,500
<b>Ending Fund Balance</b>		-	-	-	-