

**2018-2019 BUDGET
CROOK COUNTY PARKS & RECREATION DISTRICT
GENERAL FUND**

GENERAL FUND RESOURCES						
CODE	DESCRIPTION	AUDIT	AUDIT	AUDIT	ADOPTED	PROPOSED
10		FYE 6/30/2015	FYE 6/30/2016	FYE 6/30/2017	FYE 6/30/18	FYE 6/30/19
	<i>CASH CARRY OVER</i>				171,870.00	583,745.00
6010	CURRENT YEAR TAX REVENUE	699,310.00	733,870.36	771,792.73	798,665.00	830,177.00
6020	DELINQENT TAX REVENUE	33,103.00	24,245.58	25,682.84	20,000.00	21,000.00
6110	INTEREST INCOME ON POOL	940.00	1,201.61	1,821.00	1,500.00	1,500.00
6130	RV ADMINISTRATION (transfer)	17,440.00	21,075.31	22,793.64	23,000.00	23,744.64
6140	RV INTERFUND TRANSFER	45,000.00	45,000.00	47,871.50	45,000.00	45,000.00
6150	OCHOCO LAKE TRANSFER	35,000.00	35,000.00	34,500.00	25,000.00	11,000.00
6155	HAYSTACK RESERVOIR TRANSFER					5,000.00
6165	SALE OF TAX SEIZED PROPERTY	894.00	0.00	1,631.32	1,000.00	1,000.00
6170	RV TRASH TRANSFER	3,000.00	3,000.00	4,500.00	4,500.00	4,500.00
	<i>Auditor Adjustment</i>		-8,151.00			
	TOTAL TAXES & TRANSFERS RESOURCES	834,687.00	855,241.86	910,593.03	1,090,535.00	1,526,666.64
6210	POOL TICKET SALES	12,324.00	11,318.45	13,656.50	13,000.00	14,340.00
6220	SWIM LESSONS	12,814.00	14,135.40	18,170.63	17,000.00	20,000.00
6225	PRIVATE PARTIES - POOL (<i>previously pool & skate rink</i>)	1,695.00	1,195.00	3,120.00	2,000.00	1,500.00
6227	PRIVATE PARTIES - SKATE RINK					2,000.00
6230	ROLLER SKATING	10,104.00	12,402.92	13,041.36	13,000.00	17,000.00
6235	CANDY SALES - POOL (<i>previously pool & skate rink</i>)	4,668.00	5,364.45	8,441.45	7,150.00	5,000.00
6237	CANDY SALES - SKATE RINK					5,000.00
	TOTAL POOL & SKATE RESOURCES	41,605.00	44,416.22	56,429.94	52,150.00	64,840.00
6340	KARATE	3,653.00	3,269.31	2,699.25	3,500.00	3,500.00
6360	TENNIS	3,530.00	2,775.45	2,537.95	3,100.00	2,500.00
6380	GYMNASTICS	5,060.00	6,418.91	6,819.75	7,500.00	6,750.00
	TOTAL REC PAYROLL RESOURCES	12,243.00	12,463.67	12,056.95	14,100.00	12,750.00
6410	SPECIAL EVENTS	2,660.00	170.00	1,225.00	10,000.00	3,000.00
6412	FISH DERBY (SPEC EVENT)	441.00	509.00	341.00	500.00	500.00
6413	SANTA'S WORKSHOP					1,500.00
6414	4th OF JULY					2,250.00
6415	COMMUNITY GARDEN	335.00	470.00	280.00	400.00	400.00
6417	AM RED CROSS / BABYSITTING	1,955.00	1,502.24	2,680.00	6,660.00	5,000.00
6420	ARTS & CRAFTS	964.00	253.00	1,652.05	3,000.00	4,000.00
6422	BASKETBALL (YOUTH)	3,136.00	4,179.51	3,515.82	7,000.00	10,000.00
6423	BASKETBALL (MENS)	-50.00	0.00	0.00	2,500.00	2,500.00
6425	BIKE SAFETY CLASS	0.00	1156.07	303.23	1,500.00	1,500.00
6427	DADDY DAUGHTER	1,420.00	1,273.00	1,403.10	1,800.00	3,000.00
6428	DAY CAMPS					4,000.00
6430	FLAG FOOTBALL	0.00	3,633.45	5,478.58	7,000.00	5,500.00
6431	TACKLE FOOTBALL					4,000.00
6432	DOG OBEDIENCE	1,734.00	1,364.39	1,622.00	2,400.00	5,000.00
6435	DRAMA MUSIC THEATER	992.00	1,137.27	1,600.00	1,500.00	2,025.00
6437	EXTREME SPORTS	90.00	1,511.00	495.00	2,500.00	2,500.00
6440	FIFTY PLUS/HIKES	0.00	20.00	0.00	1,500.00	1,500.00
6442	HUNTERS ED	710.00	700.00	700.00	1,050.00	900.00
6443	FIREARM SAFETY			5,342.65	16,500.00	9,900.00
6445	OTHER (misc) CLASSES	9,876.00	14,670.18	11,831.25	7,000.00	15,000.00
6447	MUSIC	-37.00	0.00	0.00	1,000.00	1,000.00
6450	SOCCER	1,240.00	0.00	0.00	1,000.00	7,000.00

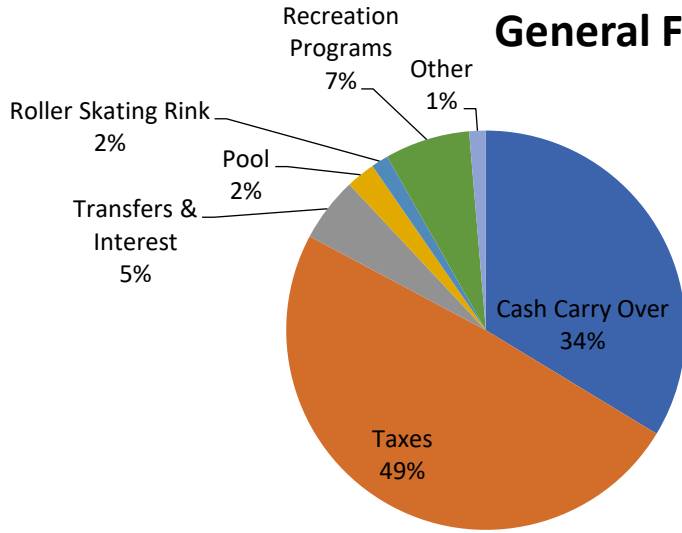
6455 D1/D2 BASEBALL	0.00	0.00	0.00	0.00	6,300.00
6465 TRIPS	0.00	0.00	0.00	1,000.00	1,000.00
6413 CO-ED SOFTBALL				7,200.00	7,200.00
6480 OUT-OF-DISTRICT FEES	536.00	741.16	243.44	250.00	250.00
TOTAL REC RESOURCES	26,002.00	33,290.27	38,713.12	83,260.00	106,725.00
6710 PARK USAGE FEES	9,414.00	17,046.00	6,730.00	9,000.00	9,000.00
6715 SPORTS FIELD USAGE FEES				7,200.00	7,200.00
6720 CITY OF PRINEVILLE / COIC	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
6723 WC REIMBURSEMENT	7,043.00	10,868.68	3,570.47	0.00	0.00
6725 MISC INCOME			9,036.97	1,000.00	1,000.00
6730 OFFICE LEASE	3,000.00	2,100.00	0.00	3,600.00	3,600.00
TOTAL OTHER RESOURCES	20,957.00	31,514.68	20,837.44	22,300.00	22,300.00
TOTAL RESOURCES	935,494.00	976,927.00	1,038,630.48	1,262,345.00	1,733,281.64
BEGINNING FUND BALANCE	355,196.00	364,403.00	444,403.00		
AUDITOR ADJUSTMENT		22,045.00	-0.84		
TOTAL GENERAL FUND RESOURCES	1,290,690.00	1,363,375.00	1,483,032.64		
GENERAL FUND REQUIREMENTS					
SALARIES	FYE 6/30/2015	FYE 6/30/2016	FYE 6/30/2017	FYE 6/30/18	FYE 6/30/19
7010 DIRECTOR	56,232.00	47,093.22	56,476.63	60,798.00	62,613.48
7015 PARK SUPERVISOR	44,602.00	36,878.14	37,138.63	46,583.00	47,545.24
7020 MAINTENANCE / Mechanic	34,525.00	39,804.67	30,856.09	36,149.00	36,868.30
7025 MAINTENANCE / Irrigation	37,516.00	32,905.49	23,665.78	34,158.00	34,828.50
7027 MAINTENANCE / Grounds R.P.T.	27,105.00	26,698.20	27,084.26	31,595.00	32,611.20
7030 UTILITY PARKS EMPLOYEES	47,728.00	56,221.41	51,080.57	57,000.00	65,536.00
7035 BUSINESS MANAGER	54,507.00	42,403.38	41,965.94	46,333.00	46,762.96
7042 OFFICE ASSISTANT	11,134.00	18,438.75	15,651.50	17,559.00	20,243.52
7045 POOL MANAGE & LIFEGUARDS	23,341.00	23,247.79	26,762.28	32,885.00	37,830.00
7055 SWIM INSTRUCTORS	3,759.00	5,036.40	7,405.88	9,000.00	13,700.00
7060 ROLLER SKATING STAFF	16,318.00	13,659.71	10,838.08	22,050.00	20,240.00
7075 RECREATION STAFF	10,356.00	9,888.15	9,602.21	12,000.00	10,000.00
7080 RECREATION COORDINATOR	14,916.00	30,727.03	23,864.40	32,285.00	32,906.28
7090 SPORTS FIELD MAINTENANCE				32,285.00	32,906.28
7085 RETIREMENT/OVERTIME	40,706.00	0.00	0.00	3,740.00	0.00
TOTAL SALARIES	422,745.00	383,002.34	362,392.25	474,420.00	494,591.76
PAYROLL TAXES					
7110 PAYROLL TAXES	46,003.00	40,037.92	38,342.98	52,200.00	54,405.09
7120 WORKERS COMP. INS.	12,188.00	18,635.11	22,510.72	22,000.00	14,238.43
EMPLOYEE BENEFITS					
7130 RETIREMENT	28,838.00	14,162.49	22,701.72	26,000.00	41,674.29
7140 MEDICAL INSURANCE	121,659.00	100,274.52	105,681.09	126,500.00	137,780.16
7150 HEALTH REIUMBURSEMENT	1,800.00	1,300.00	2,600.00	18,200.00	20,800.00
7160 FLEXABLE SPEND ACCOUNT	1,072.00	1,092.00	1,140.03	1,750.00	2,003.00
TOTAL TAXES AND BENEFITS	211,560.00	175,502.04	192,976.54	246,650.00	270,900.98
<i>Auditor Adjustment</i>	<i>-6,951.00</i>	<i>-210.17</i>			
TOTAL PERSONNEL SERVICES REQUIREMENTS	627,354.00	558,294.21	555,368.79	721,070.00	765,492.74
MATERIALS & SERVICES					
SUPPLIES	FYE 6/30/2015	FYE 6/30/2016	FYE 6/30/2017	FYE 6/30/18	FYE 6/30/19
8010 OFFICE SUPPLIES/POSTAGE	2,832.00	3,107.08	2,860.07	3,500.00	3,500.00
8020 COPIER SUPPLIES	-3.00	0.00	0.00	0.00	0.00
8030 COMPUTER SUPPLIES	118.00	216.82	109.97	500.00	500.00
8035 CANDY COST - POOL (previously pool & skate rink)	2,717.00	3,483.74	5,207.23	5,500.00	4,000.00
8036 CANDY COST - SKATE RINK					4,000.00
8037 MISC SUPPLIES - POOL (previously pool & skate rink)	604.00	192.34	3,060.21	2,000.00	1,500.00
8038 MISC SUPPLIES - SKATE RINK					8,000.00
8040 SMALL TOOLS & EQUIPMENT	972.00	3,265.62	1,915.78	3,000.00	2,000.00
8045 SHOP SUPPLIES					1,500.00

8050 CHEMICALS	3,445.00	3,454.18	4,614.50	5,000.00	5,000.00
8060 JANITORIAL & CLEANING	6,522.00	5,916.51	5,139.09	7,000.00	7,000.00
8075 SAFETY SUPPLIES	1,029.00	1,000.50	711.75	1,200.00	1,200.00
8085 STAFF UNIFORMS	1,565.00	2,018.72	2,306.34	3,000.00	3,433.00
<i>Auditor Adjustment</i>		-121.28			
TOTAL SUPPLIES REQUIREMENTS	19,801.00	22,534.23	25,924.94	30,700.00	41,633.00
REPAIRS & MAINTENANCE					
8210 COMPUTER MAINTENANCE	50.00	1,109.49	75.00	3,500.00	1,500.00
8215 COPIER MAINTENANCE	736.00	968.29	1,293.67	1,300.00	2,500.00
8220 GAS/OIL/LUBE	15,511.00	12,042.51	10,352.65	16,500.00	15,000.00
8225 VEHICLE TIRES & TUBES	1,504.00	2,208.55	1,972.45	3,000.00	5,000.00
8230 VEH. EQUIP. REPAIR & MAINT.	14,958.00	10,354.64	11,856.97	14,000.00	14,000.00
8240 POOL REPAIR & MAINT	6,896.00	11,766.58	6,738.21	10,000.00	15,000.00
8250 BUILDING REPAIR & MAINT.	8,664.00	4,442.88	8,537.17	10,000.00	32,000.00
8260 PARKS & GROUNDS IMPROVE	49,687.00	53,771.63	40,944.43	55,000.00	59,000.00
8270 SKATE RINK MAINT.	1,086.00	380.41	1,510.59	5,000.00	5,000.00
TOTAL REPAIRS & MAINTENANCE REQUIREMENTS	99,092.00	97,044.98	83,281.14	118,300.00	149,000.00
UTILITY SERVICES					
8410 TRASH DISPOSAL	2,668.00	2,885.75	3,097.70	4,000.00	5,000.00
8420 TELEPHONE	7,097.00	6,543.69	8,375.65	9,000.00	11,000.00
8425 INTERNET	1,044.00	1,521.96	2,410.92	2,500.00	5,000.00
8430 ELECTRICITY	24,253.00	26,232.18	25,958.63	27,500.00	32,500.00
8440 NATURAL GAS	2,895.00	5,405.35	8,039.03	10,000.00	13,500.00
8450 IRRIGATION WATER RIGHTS	3,964.00	4,107.60	4,185.20	4,000.00	4,500.00
8460 WATER & SEWER	10,690.00	12,366.07	12,278.53	14,000.00	16,500.00
TOTAL UTILITY SERVICES REQUIREMENTS	52,611.00	59,062.60	64,345.66	71,000.00	88,000.00
RECREATION EXPENSES					
8510 REC. EVENT SUPPLIES	659.00	626.46	419.73	650.00	750.00
8520 PROGRAM PRINTING/MAIL/DESIGN	3,028.00	2,776.48	6,324.55	10,000.00	8,000.00
8525 REC ADVERTISING				750.00	750.00
8527 CRIMINAL BACKGROUND	155.00	125.00	114.00	450.00	500.00
8532 FISHING DERBY	117.00	223.74	70.43	400.00	450.00
8533 SANTA'S WORKSHOP					1,350.00
8534 4th OF JULY					2,025.00
8535 COMMUNITY GARDEN	165.00	65.00	55.00	200.00	360.00
8537 ARTS	490.00	532.00	1,290.00	2,700.00	3,600.00
8540 AM RED CROSS / BABYSIT	2,430.00	2,105.00	2,690.00	6,000.00	4,500.00
8542 BASKETBALL (YOUTH)	2,207.00	2,382.63	3,208.50	6,300.00	9,000.00
8543 BASKETBALL (MENS)	50.00	0.00	0.00	2,000.00	2,250.00
8545 BIKE SAFETY	0.00	0.00	1,170.00	1,350.00	1,350.00
8546 DAY CAMPS					3,600.00
8547 DADDY DAUGHTER	1,374.00	992.78	2,251.83	1,620.00	2,700.00
8550 FLAG FOOTBALL	1,643.00	3,507.06	4,997.83	6,300.00	4,950.00
8551 TACKLE FOOTBALL					3,600.00
8552 DOG OBEDIENCE	1,580.00	1,282.50	1,440.00	2,160.00	4,500.00
8555 DRAMA / MUSIC THEATER	524.00	612.00	1,044.00	1,225.00	1,822.50
8557 EXTREME SPORTS	0.00	950.00	650.00	2,250.00	2,250.00
8560 HUNTERS ED	585.00	747.00	396.00	525.00	810.00
8561 FIREARM SAFETY		0.00	5,150.00	15,000.00	8,910.00
8562 OTHER (Misc) CLASSES	4,651.00	12,120.09	4,818.00	6,300.00	13,500.00
8565 MUSIC	369.00	80.00	0.00	800.00	900.00
8567 SOCCER	1,020.00	0.00	0.00	900.00	6,300.00
8570 D1/D2 BASEBALL	0.00	0.00	0.00	0.00	5,670.00
8577 FIFTY PLUS/HIKES	0.00	0.00	0.00	1,350.00	1,350.00
8578 TRIPS					900.00
8571 CO-ED SOFTBALL				6,480.00	6,480.00
8580 SPECIAL EVENTS COSTS	2,675.00	-77.64	586.00	10,000.00	2,700.00
TOTAL RECREATION REQUIREMENTS	23,722.00	29,050.10	36,675.87	85,710.00	105,827.50
CONTRACTUAL					
8610 ELECTION COST	3,917.00	0.00	5,249.12	25,000.00	15,000.00

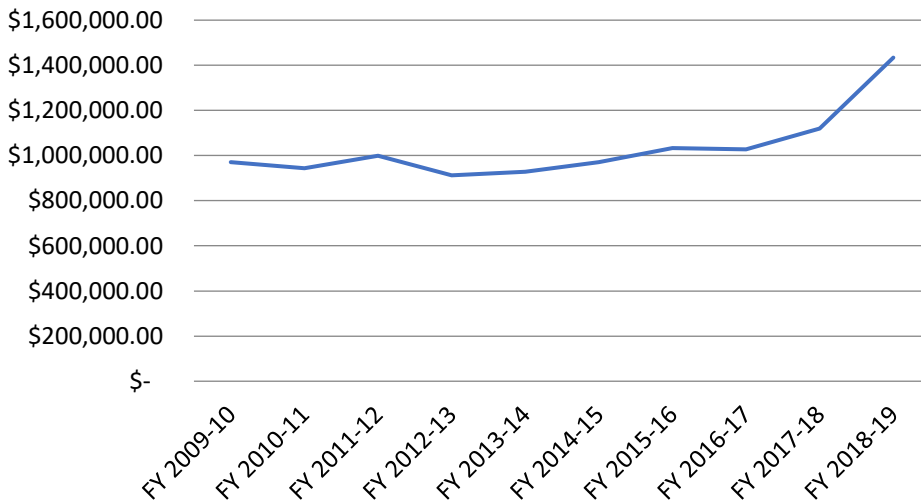
8615 ACTIVE NET	2,739.00	2,996.90	2,723.58	3,000.00	3,500.00
8620 AUDIT FEES	2,825.00	2,450.00	6,442.00	7,000.00	8,000.00
8625 FEASIBILITY STUDY		0.00	16,900.00	15,000.00	10,000.00
8630 WEB HOSTING	179.00	371.90	144.00	0.00	144.00
8635 COPIER LEASE	2,628.00	1,940.00	1,815.00	2,000.00	2,000.00
8640 BUSINESS WORKS/COMP CONSULT	685.00	720.00	1,199.20	1,200.00	1,500.00
8645 CHARGE CARD TRANS FEES	953.00	1,128.63	1,578.69	2,500.00	2,500.00
8650 LEGAL COUNSEL	20.00	120.00	0.00	500.00	15,000.00
8651 FINANCIAL CONSULTING					2,000.00
8660 INSURANCE & BONDS	16,620.00	19,276.12	18,826.00	23,625.00	19,436.25
8665 4TH FIREWORKS/C.C. FOUND	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
8670 INTEREST	0.00	0.00	0.00	5.00	5.00
8675 LOAN FEES	0.00	0.00	0.00	5.00	5.00
8680 BANK CHARGES	907.00	823.12	1,104.74	1,500.00	1,500.00
8685 BAD DEBT EXPENSE	0.00	20.00	0.00	30.00	30.00
TOTAL CONTRACTUAL REQUIREMENTS	32,473.00	30,846.67	56,982.33	82,365.00	81,620.25
RENTAL					
8810 EQUIPMENT RENT	20.00	23.00	0.00	500.00	500.00
8890 OFFICE MACHINE RENT	582.00	743.68	884.68	1,000.00	1,000.00
TOTAL RENTAL REQUIREMENTS	602.00	766.68	884.68	1,500.00	1,500.00
SUNDRY					
8910 ADVERTISING	860.00	679.63	1,101.80	2,000.00	2,000.00
8920 DUES, SUBSCRIPTION & MEMBERSHIP	1,580.00	2,240.04	2,917.75	5,000.00	10,300.00
8930 TRAINING & EDUCATION	815.00	1,657.80	3,374.00	6,000.00	8,420.00
8940 TRAVEL & SUBSISTENCE	283.00	368.41	2,662.55	4,500.00	7,630.00
8950 LICENSE & PERMIT	488.00	713.50	1,657.40	1,000.00	1,000.00
8955 BOARD EXP/DISCRECINARY FUNDS					3,000.00
8990 OTHER EXPENDITURE	2,525.00	1,972.34	2,407.46	3,500.00	2,858.15
TOTAL SUNDRY REQUIREMENTS	6,551.00	7,631.72	14,120.96	22,000.00	35,208.15
<i>AUDITOR ADJUSTMENT</i>	<i>7,817.00</i>	<i>-7.00</i>	<i>9.20</i>		
TOTAL MATERIALS & SERVICES REQUIREMENTS	242,669.00	246,929.98	282,224.78	411,575.00	502,788.90
CAPITAL OUTLAY					
9010 EQUIPMENT PURCHASES	644.00	569.46	555.92	13,200.00	29,000.00
9015 OFFICE EQUIP PURCHASE		1,705.95	1,689.67	12,000.00	7,000.00
9020 VEHICLE REPLACEMENT		0.00		10,000.00	20,000.00
9030 BUILDING & LAND IMPROVEMENTS	4,742.00	19,595.55	19,664.11	31,500.00	48,000.00
9050 ATHLETIC EQUIPMENT		0.00	0.00	0.00	3,500.00
<i>Auditor Adjustment</i>	<i>-644.00</i>				
TOTAL CAPITAL OUTLAY REQUIREMENTS	4,742.00	21,870.96	21,909.70	66,700.00	107,500.00
9110 DEBT SERVICE OUTLAY	8,189.00	7,877.31	7,628.37	8,000.00	7,500.00
TRANSFERS					
9210 TRANSFER / EQUIPMENT	5,000.00	25,000.00	10,000.00	5,000.00	5,000.00
9230 TRANSFER/OCP IRRIGATION	10,000.00	49,000.00	15,000.00	5,000.00	0.00
9240 TRANSFER/OCP		10,000.00	25,000.00	5,000.00	5,000.00
TOTAL TRANSFERS REQUIREMENTS	15,000.00	84,000.00	50,000.00	15,000.00	10,000.00
9510 OPERATING CONTINGENCY		0.00	0.00	40,000.00	40,000.00
TOTAL REQUIREMENTS	926,444.00	918,972.00	917,131.64	1,262,345.00	1,433,281.64
<i>Reserved Fund Balance</i>					300,000.00
TOTAL REQUIREMENTS+RESERVE					1,733,281.64
ENDING FUND BALANCE	364,246.00	430,223.00	559,413.10		
<i>Auditor Adjustment</i>	<i>157.00</i>	<i>14,180.00</i>	<i>6,487.90</i>		
<i>Adjusted</i> ENDING FUND BALANCE	364,403.00	444,403.00	565,901.00		
REQUIREMENTS + END FUND	1,290,690.00	1,363,375.00	1,483,032.64		

Must be approved: Taxes to be approved for the 2018-2019 fiscal year at the rate of .7569 per \$1,000 of assessed value for operating purposes for the General Fund. Measure 50 limits property tax rates, this is the maximum amount that Parks & Rec can receive from property taxes

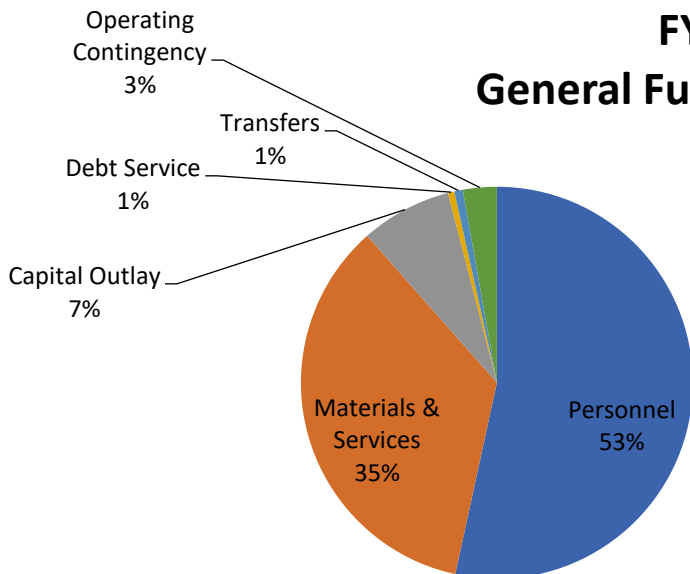
FY 2018-19 General Fund - Resources



General Fund - *Budgeted* Resources & Requirements - Past 10 Fiscal Years



FY 2018-19 General Fund - Requirements



RESOURCES	
Cash Carry Over	\$ 583,745.00
Taxes	\$ 851,177.00
Transfers & Interest	\$ 90,744.64
Pool	\$ 40,840.00
Roller Skating Rink	\$ 24,000.00
Recreation Programs	\$ 119,475.00
Other	\$ 23,300.00
	\$ 1,733,281.64

REQUIREMENTS	
Personnel	\$ 765,492.74
Materials & Services	\$ 502,788.90
Capital Outlay	\$ 107,500.00
Debt Service	\$ 7,500.00
Transfers	\$ 10,000.00
Operating Contingency	\$ 40,000.00

BUDGETED RESOURCES & REQUIREMENTS - PAST 10 FISCAL YEARS	
FY 2009-10	\$ 970,586.00
FY 2010-11	\$ 943,175.00
FY 2011-12	\$ 999,800.00
FY 2012-13	\$ 912,380.00
FY 2013-14	\$ 927,600.00
FY 2014-15	\$ 971,350.00
FY 2015-16	\$ 1,033,690.00
FY 2016-17	\$ 1,027,800.00
FY 2017-18	\$ 1,119,598.00
FY 2018-19	\$ 1,433,979.00

