



BUDGET 2023-2024

GENERAL FUND EXPENDITURES

CODE	DESCRIPTION	ADOPTED 2022-23	ESTIMATED	PROPOSED	APPROVED	ADOPTED
			2022/23 TOTALS	BY BUDGET OFFICER	BY BUDGET COMMITTEE	BY BUDGETING BODY
	ADMINISTRATIVE DEPARTMENT PERSONNEL					
1100	FULL TIME STAFF - WAGES	\$212,442	\$222,000	\$219,360	\$219,360	\$219,360
1104	PART TIME OFFICE - WAGES	\$50,000	\$12,000	\$50,000	\$50,000	\$50,000
1175	SOCIAL SECURITY	\$20,077	\$18,000	\$20,606	\$20,606	\$20,606
1180	EMPLOYEE ACCIDENT INSURANCE	\$700	\$0	\$700	\$700	\$700
1185	EMPLOYEE HEALTH & DENTAL INSURANCE	\$45,648	\$40,000	\$40,836	\$40,836	\$40,836
1190	EMPLOYEE LIFE INSURANCE (Houston, Wade, Breedlove)	\$426	\$426	\$426	\$426	\$426
1194	DEFERRED COMP 457 PLAN	\$3,852	\$2,381	\$3,600	\$3,600	\$3,600
1195	PENSION PLAN	\$21,244	\$23,542	\$21,936	\$21,936	\$21,936
1197	EMPLOYEE DISABILITY INSURANCE	\$5,600	\$5,600	\$5,600	\$5,600	\$5,600
	TOTAL ADMIN PERSONNEL SERVICES	\$359,989	\$323,949	\$363,064	\$363,064	\$363,064
	MATERIALS AND SERVICES					
1200	BOARD OF DIRECTORS	\$360	\$332	\$360	\$360	\$360
1205	OFFICE SUPPLIES	\$6,000	\$9,000	\$10,000	\$10,000	\$10,000
1215	PHONES (LAND AND CELL) & INTERNET	\$10,000	\$19,000	\$15,000	\$15,000	\$15,000
1240	BROCHURE / MARKETING	\$25,000	\$35,000	\$25,000	\$25,000	\$25,000
1255	ASSOC. DUES AND TRAININGS	\$5,000	\$11,000	\$15,000	\$15,000	\$15,000
1265	LIABILITY INSURANCE	\$50,000	\$85,000	\$70,000	\$70,000	\$70,000
1270	CONTRACTUAL SERVICES	\$85,000	\$105,000	\$120,000	\$120,000	\$120,000
1271	COMPUTER REPLACEMENT	\$10,000	\$0	\$10,000	\$10,000	\$10,000
1275	MISCELLANEOUS	\$40,000	\$30,000	\$40,000	\$40,000	\$40,000
1307	ADMINISTRATION CAPITAL OUTLAY	\$3,000	\$1,000	\$3,000	\$3,000	\$3,000

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			2022/23 TOTALS	BY BUDGET OFFICER	BY BUDGET COMMITTEE	BY BUDGETING BODY
1400	HEALTH REIMBURSEMENT PAYMENTS	\$5,000	\$2,500	\$5,000	\$5,000	\$5,000
1401	WADING POOL	37,790	SEE DEBT SERVICES			
1402	COMPUTER SYSTEM	10,500				
1403	UV Filter Remodel Aquatics	25,100				
1404	RETIRED SICK LEAVE PAYOUT	\$2,968	\$49,000	7,901	\$7,901	\$7,901
1405	WORKERS COMPENSATION	\$90,000	\$51,230	\$100,000	\$100,000	\$100,000
1411	PAID LEAVE OREGON			\$20,000	\$20,000	\$20,000
	TOTAL MATERIALS AND SERVICES	\$405,718	\$398,062	\$441,261	\$441,261	\$441,261
	<i>TOTAL ADMIN. DEPARTMENT</i>	<i>\$765,707</i>	<i>\$722,011</i>	<i>\$804,325</i>	<i>\$804,325</i>	<i>\$804,325</i>

**MAINTENANCE DEPARTMENT
PERSONNEL**

2100	FULL TIME STAFF - WAGES	\$289,059	\$288,000	\$305,609	\$305,609	\$305,609
2105	PART TIME - AQUATICS MAINTENANCE	\$50,000	\$45,000	\$50,000	\$50,000	\$50,000
2107	PART TIME - GROUNDS / BUILDINGS	\$55,000	\$62,000	\$55,000	\$55,000	\$55,000
2175	SOCIAL SECURITY	\$34,617	\$31,000	\$31,412	\$31,412	\$31,412
2180	EMPLOYEE ACCIDENT INSURANCE	\$3,000	\$0	\$3,000	\$3,000	\$3,000
2185	EMPLOYEE HEALTH & DENTAL STEVE, JIM, JOHN, DEWAYNE, BRYAN	\$96,216	\$87,000	\$93,476	\$93,476	\$93,476
2190	EMPLOYEE LIFE INSURANCE	\$720	\$700	\$720	\$720	\$720
2194	DEFERRED COMP 457 PLAN	\$288	\$288	\$288	\$288	\$288
2195	PENSION PLAN	\$34,751	\$41,000	\$30,560	\$30,560	\$30,560
	TOTAL MAINTENANCE PERSONNEL SERVICES	\$563,651	\$554,988	\$570,065	\$570,065	\$570,065

MATERIALS AND SERVICES

2205	SUPPLIES AND EQUIPMENT (GROUNDS AND BUILDING)	\$30,000	\$38,000	\$40,000	\$40,000	\$40,000
2210	SUPPLIES AND EQUIPMENT (AQUATICS AND FITNESS CENTER)	\$60,000	\$68,000	\$60,000	\$60,000	\$60,000
2215	DISTRICT UTILITIES	\$135,000	\$139,000	\$140,000	\$140,000	\$140,000
2240	CONTRACTUAL SERVICES AND EQUIPMENT RENTAL	\$25,000	\$35,000	\$25,000	\$25,000	\$25,000
2250	MAINTENANCE AND REPAIR	\$10,000	\$8,800	\$10,000	\$10,000	\$10,000
2260	DISTRICT VEHICLES	\$10,000	\$14,000	\$10,000	\$10,000	\$10,000
2301	MAINTENANCE CAPITAL OUTLAY	\$30,000	\$30,000	\$80,000	\$80,000	\$80,000

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			2022/23 TOTALS	BY BUDGET OFFICER	BY BUDGET COMMITTEE	BY BUDGETING BODY
	TOTAL MATERIALS & SERVICES	\$300,000	\$332,800	\$365,000	\$365,000	\$365,000
	<i>TOTAL MAINTENANCE DEPARTMENT</i>	<i>\$863,651</i>	<i>\$887,788</i>	<i>\$935,065</i>	<i>\$935,065</i>	<i>\$935,065</i>

**AQUATICS DEPARTMENT
PERSONNEL**

3100	FULL TIME STAFF - WAGES	\$178,453	\$181,000	\$186,504	\$186,504	\$186,504
3106	PART TIME OFFICE	\$45,000	\$44,000	\$45,000	\$45,000	\$45,000
3107	ADMINISTRATIVE AIDES	\$40,000	\$14,000	\$40,000	\$40,000	\$40,000
3110	PART TIME LIFEGUARDS	\$150,000	\$158,000	\$160,000	\$160,000	\$160,000
3112	PART TIME SWIM INSTRUCTORS	\$40,000	\$26,000	\$40,000	\$40,000	\$40,000
3113	PART TIME FITNESS INSTRUCTORS	\$25,000	\$29,000	\$25,000	\$25,000	\$25,000
3117	MASSAGE TECHNICIANS	\$20,000	\$24,000	\$40,000	\$40,000	\$40,000
3130	RIVER ROAD SWIM TEAM COACH	\$5,000	\$1,000	\$15,000	\$15,000	\$15,000
3145	SWIM TEAM Hourly COACHING	\$5,000	\$1,000	\$5,000	\$5,000	\$5,000
3175	SOCIAL SECURITY	\$39,815	\$37,000	\$42,343	\$42,343	\$42,343
3180	EMPLOYEE ACCIDENT INSURANCE	\$2,500	\$0	\$2,500	\$2,500	\$2,500
3185	EMPLOYEE HEALTH & DENTAL INSURANCE RENEE, MICAH, MARGARET, AQ ASS'T	\$42,168	\$36,000	\$40,925	\$40,925	\$40,925
3190	EMPLOYEE LIFE INSURANCE	\$426	\$426	\$426	\$426	\$426
3194	DEFERRED COMP 457 PLAN	\$1,800	\$2,000	\$0	\$0	\$0
3195	PENSION PLAN	\$17,844	\$25,000	\$18,650	\$18,650	\$18,650
	<i>TOTAL AQUATICS PERSONNEL</i>	<i>\$613,006</i>	<i>\$578,426</i>	<i>\$661,348</i>	<i>\$661,348</i>	<i>\$661,348</i>

MATERIALS AND SERVICES

3210	AQUATIC SUPPLIES & REPAIRS	0	\$0	\$6,000	\$6,000	\$6,000
3212	INSTRUCTIONAL SUPPLIES	\$4,000	\$5,000	\$4,000	\$4,000	\$4,000
3217	MASSAGE	\$0	\$0	\$5,000	\$5,000	\$5,000
3240	SWIM SHOP EXPENSES	\$7,000	\$6,500	\$7,000	\$7,000	\$7,000
3245	SWIM TEAM FUNDRAISING	\$20,000	\$2,000	\$20,000	\$20,000	\$20,000
3305	AQUATICS CAPITAL OUTLAY	\$20,000	\$0	\$20,000	\$20,000	\$20,000

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			2022/23 TOTALS	BY BUDGET OFFICER	BY BUDGET COMMITTEE	BY BUDGETING BODY
	TOTAL AQUATIC MATERIALS & SERVICES	\$51,000	\$13,500	\$62,000	\$62,000	\$62,000
<i>TOTAL AQUATIC DEPARTMENT</i>		<i>\$664,006</i>	<i>\$591,926</i>	<i>\$723,348</i>	<i>\$723,348</i>	<i>\$723,348</i>

**RECREATION DEPARTMENT
PERSONNEL SERVICES**

4100	FULL TIME STAFF - WAGES	\$299,180	\$313,000	\$329,150	\$329,150	\$329,150
4106	SPECIAL EVENTS	\$9,000	\$2,500	\$5,000	\$5,000	\$5,000
4124	GYMNASTICS TEAM COACHING	\$10,000	\$8,000	\$10,000	\$10,000	\$10,000
4125	PRESCHOOL / PRE-KINDERGARTEN	\$65,000	\$58,000	\$65,000	\$65,000	\$65,000
4129	PLAYSCHOOL	\$15,000	\$0	\$5,000	\$5,000	\$5,000
4130	YOUTH CLASSES AND ACTIVITIES	\$5,000	\$10,000	\$10,000	\$10,000	\$10,000
4132	ASAP PROGRAM	\$100,000	\$105,000	\$110,000	\$110,000	\$110,000
4136	GYMNASTICS - PART TIME	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
4145	SUMMER CAMP	\$140,000	\$125,000	\$140,000	\$140,000	\$140,000
4151	ARTIE STAFF	\$10,000	\$0	\$0	\$0	\$0
4155	ALL ADULT CLASSES AND PROGRAMS	\$125,000	\$96,000	\$125,000	\$125,000	\$125,000
4157	LCOG SENIOR MEAL SITE	\$12,000	\$8,000	\$0	\$0	\$0
4166	SENIOR TRIPS / EVENTS / NUT. SITE	\$15,000	\$5,500	\$15,000	\$15,000	\$15,000
4175	SOCIAL SECURITY	\$75,962	\$66,000	\$78,535	\$78,535	\$78,535
4180	EMPLOYEE ACCIDENT INSURANCE	\$2,500	\$0	\$2,500	\$2,500	\$2,500
4185	EMPLOYEE HEALTH & DENTAL INSURANCE REC DIR, HAMILTON, SETZER, FUNG, EAGEN, HALL	\$97,320	\$78,000	\$84,297	\$84,297	\$84,297
4190	EMPLOYEE LIFE INSURANCE	\$853	\$760	\$853	\$853	\$853
4194	DEFERRED COMP 457 PLAN	\$0	\$0	\$0	\$0	\$0
4195	PENSION PLAN	\$34,661	\$44,000	\$37,660	\$37,660	\$37,660
<i>TOTAL RECREATION PERSONNEL</i>		<i>\$1,191,475</i>	<i>\$1,094,760</i>	<i>\$1,192,994</i>	<i>\$1,192,994</i>	<i>\$1,192,994</i>

MATERIALS AND SERVICES

CODE	DESCRIPTION	ADOPTED 2022-23	ESTIMATED	PROPOSED	APPROVED	ADOPTED
			2022/23 TOTALS	BY BUDGET OFFICER	BY BUDGET COMMITTEE	BY BUDGETING BODY
4206	SPECIAL EVENTS - ALL	\$15,000	\$28,000	\$30,000	\$30,000	\$30,000
4224	GYMNASTICS CLUB FUNDRAISING	\$40,000	\$60,000	\$40,000	\$40,000	\$40,000
4225	PRE-SCHOOL, PRE-K, KINDERGARTEN SUPPLIES	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000
4232	ASAP SUPPLIES	\$10,000	\$8,000	\$10,000	\$10,000	\$10,000
4236	GYMNASTICS SUPPLIES	\$10,000	\$9,000	\$10,000	\$10,000	\$10,000
4245	SUMMER CAMPS	\$30,000	\$100,000	\$100,000	\$100,000	\$100,000
4251	ARTIE SUPPLIES AND EXPENSES	\$2,000	\$2,000	\$0	\$0	\$0
4255	ALL ADULT PROGRAM SUPPLIES	\$25,000	\$28,000	\$30,000	\$30,000	\$30,000
4257	SENIOR CARDS, GAMES, & EVENTS	\$3,000	\$500	\$3,000	\$3,000	\$3,000
4266	SENIOR TRIPS - DAY TRIPS	\$60,000	\$18,000	\$50,000	\$50,000	\$50,000
4275	MISC. SUPPLIES AND EQUIP. RENTALS	\$2,500	\$2,200	\$3,000	\$3,000	\$3,000
4305	RECREATION CAPITAL OUTLAY	\$5,000	\$20,206	\$30,000	\$30,000	\$30,000
	TOTAL REC. MATERIALS & SERVICES	\$212,500	\$290,906	\$321,000	\$321,000	\$321,000
	TOTAL RECREATION DEPARTMENT	\$1,403,975	\$1,385,666	\$1,513,994	\$1,513,994	\$1,513,994
	CONTINGENCY/DEBTSERVICES					
1410	CONTINGENCY FUND	\$1,024,425	\$0	\$1,087,897	\$1,087,897	\$1,087,897
	TOTAL CONTINGENCY FUND	\$1,024,425		\$1,087,897	\$1,087,897	\$1,087,897
	DEBT SERVICES					
1401	WADING POOL REMODEL	\$37,790	\$37,790	\$37,790	\$37,790	\$37,790
1402	COMPUTER SYSTEM / MOWER 2014	\$0	\$0	\$0	\$0	\$0
1403	U.V. FILTER REMODEL (AQUATICS)	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
	TOTAL DEBT SERVICES	\$65,790	\$65,790	\$65,790	\$65,790	\$65,790
	GENERAL FUND RESOURCES					
3009	WADING POOL ADMISSION/RENTALS	\$15,000	\$0	\$15,000	\$15,000	\$15,000
3010	POOL ADMISSION / RENTALS	\$90,000	\$101,000	\$90,000	\$90,000	\$90,000
3011	SWIM AND FITNESS PASSES	\$32,000	\$35,000	\$40,000	\$40,000	\$40,000
3012	SWIM INSTRUCTION / PRIVATE LESSONS	\$65,000	\$61,000	\$70,000	\$70,000	\$70,000

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			2022/23 TOTALS	BY BUDGET OFFICER	BY BUDGET COMMITTEE	BY BUDGETING BODY
3013	EXERCISE / FITNESS INSTRUCTION	\$60,000	\$100,000	\$100,000	\$100,000	\$100,000
3017	MASSAGE	\$30,000	\$38,000	\$50,000	\$50,000	\$50,000
3030	SWIM TEAM DUES	\$25,000	\$6,000	\$15,000	\$15,000	\$15,000
3035	POOL OVER/UNDER ACCOUNT	\$100	\$100	\$100	\$100	\$100
3040	SWIM SHOPPE	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
3045	SWIM TEAM FUNDRAISING	\$10,000	\$6,000	\$10,000	\$10,000	\$10,000
4006	SPECIAL EVENTS	\$15,000	\$12,000	\$15,000	\$15,000	\$15,000
4024	GYMNASTICS FUNDRAISING	\$55,000	\$90,000	\$70,000	\$70,000	\$70,000
4025	PRESCHOOL/PREKINDERGARTEN	\$75,000	\$75,000	\$80,000	\$80,000	\$80,000
4030	YOUTH PROGRAMS / CLASSES	\$30,000	\$45,000	\$50,000	\$50,000	\$50,000
4031	OVER / UNDER ACCOUNT	\$250	\$30	\$250	\$250	\$250
4032	ASAP	\$175,000	\$130,000	\$175,000	\$175,000	\$175,000
4036	GYMNASTICS CLASSES	\$200,000	\$360,000	\$275,000	\$275,000	\$275,000
4040	ADVERTISING INCOME	\$10,000	\$4,000	\$10,000	\$10,000	\$10,000
4045	SUMMER VACATION PLAYGROUND & CAMPS	\$175,000	\$210,000	\$220,000	\$220,000	\$220,000
4051	ARTIE BUS PROGRAM DONATIONS	\$5,000	\$0	\$0	\$0	\$0
4055	ADULT PROGRAMS	\$165,000	\$205,000	\$210,000	\$210,000	\$210,000
4057	LCOG MEALS REVENUE	\$12,000	\$14,000	\$0	\$0	\$0
4066	SENIOR TRIPS	\$65,000	\$33,000	\$65,000	\$65,000	\$65,000
4096	DONATIONS / SCHOLARSHIPS	\$10,000	\$6,000	\$10,000	\$10,000	\$10,000
5000	SHELTER RENTALS	\$20,000	\$35,000	\$45,000	\$45,000	\$45,000
5040	STATE INVESTMENT POOL INTEREST	\$12,000	\$0	\$12,000	\$12,000	\$12,000
5050	MISCELLANEOUS REVENUE	\$10,000	\$51,000	\$50,000	\$50,000	\$50,000
5058	SERIAL LEVY	\$275,265	\$275,265	\$284,048	\$284,048	\$284,048
5060	CURRENT TAXES (93%)	\$1,789,750	\$1,850,000	\$1,846,854	\$1,846,854	\$1,846,854
5070	DELINQUENT TAXES	\$15,000	\$9,000	\$15,000	\$15,000	\$15,000
5071	DELINQUENT TAXES - SERIAL LEVY	3,200	\$1,100	\$3,200	\$3,200	\$3,200

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			2022/23 TOTALS	BY BUDGET OFFICER	BY BUDGET COMMITTEE	BY BUDGETING BODY
	<i>TOTAL GENERAL FUND RESOURCES</i>	\$3,447,565	\$3,755,495	\$3,829,452	\$3,829,452	\$3,829,452

General Fund Summary of Resources and Expenditures					
TOTAL GENERAL FUND RESOURCES	\$3,447,565	\$3,755,495	\$3,829,452	\$3,829,452	\$3,829,452
GRAND TOTAL GENERAL FUND EXPENDITURES	\$4,794,310	\$3,653,181	\$5,130,419	\$5,130,419	\$5,130,419
EXCESS (DEFICIENCY) OF REVENUES	-\$1,346,745	\$102,314	-\$1,300,967	-\$1,300,967	-\$1,300,967
FUND BALANCE BEGINNING OF YEAR	\$1,346,745	\$1,318,404	\$1,300,967	\$1,300,967	\$1,300,967
FUND BALANCE END OF YEAR	\$0	\$1,420,718	\$0	\$0	\$0