

Sisters Park and Recreation District - Budget 2018-19 - General Fund

RESOURCE DESCRIPTION	Second Preceding 2014-2015	First Preceding 2015-2016	Bugeted 2016-17	2016-2017 Actual	2017-2018			Proposed 2018-19	Approved By Committee
					Actual/Predicted Staff	Approved By Committee	Adopted By Board		
REVENUES									
PROGRAM AREA REVENUES & EXPENSES									
Adult and Community Program Revenue	24,420	32,577	\$ 32,500	39,341	\$ 37,994	\$ 41,600.00	\$ 41,600.00	\$ 39,600.00	X
Adult and Community Program Grant Revenue	1,325	2,649	\$ 3,000	2,892	\$ 4,185	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	X
Adult Program Management Personnel	21,162	23,771	\$ 24,942	28,566	\$ 32,682	\$ 30,000.00	\$ 30,000.00	\$ 24,000.00	X
Adult Program Personnel - Other	378	1,185	\$ 3,600	-	\$ 800	\$ 3,600.00	\$ 3,600.00	\$ 6,000.00	X
Adult and Community Program Expense	6,424	14,001	\$ 12,000	19,611	\$ 17,619	\$ 12,000.00	\$ 12,000.00	\$ 22,000.00	X
Adult Program Net	(2,219)	(3,731)	(5,042)	(5,944)	(8,922)	1,000	1,000	(7,400)	X
Sports Program Revenue									
Youth Sports Leagues /camps	43,734	51,063	\$ 35,000	40,064	\$ 35,855	\$ 42,000.00	\$ 42,000.00	\$ 33,600.00	X
Middle School Sports Revenue	36,330	32,425	\$ 29,500	22,473	\$ 21,075	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	X
High School Sports Program	60,031	59,405	\$ 60,700	-	-	-	-	-	
Sports Program Grant Revenue	-	-	\$ -	-	-	-	-	-	
Sporting Event Revenue	22,096	41,235	\$ 44,000	39,178	\$ 49,780	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	X
Sporting Event Expenses	13,301	23,878	\$ 27,000	22,760	\$ 31,302	\$ 30,000.00	\$ 30,000.00	\$ 32,000.00	X
Youth and Middle school Coordinators	47,741	33,407	\$ 37,273	36,840	\$ 58,757	\$ 56,000.00	\$ 56,000.00	\$ 56,000.00	X
Sports Program Personnel - Other	21,113	17,778	\$ 16,800	20,597	\$ 7,109	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	X
High School Sports Payout	61,263	60,292	\$ 60,700	-	-	-	-	-	
Sports Program Expenses	27,618	15,147	\$ 24,700	33,922	\$ 26,801	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	X
Sports Program Net	(8,845)	33,626	2,727	(12,404)	(17,259)	(20,000)	(20,000)	(30,400)	X
Youth and Teen Program Revenue									
Youth and Teen Program Grant & Donations	48,351	41,937	\$ 55,500	43,091	\$ 48,001	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	X
Youth and Teen Program Personnel	32,111	28,893	\$ 20,000	16,925	\$ 2,000	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	X
Youth and Teen Personnel	79,166	71,089	\$ 74,500	48,062	\$ 27,126	\$ 30,000.00	\$ 30,000.00	\$ 36,000.00	X
Youth and Teen Enrichment Expenses	13,438	17,586	\$ 19,100	21,602	\$ 21,400	\$ 22,000.00	\$ 22,000.00	\$ 26,000.00	X
Youth and Teen Program Net	(12,142)	(17,845)	(18,100)	(9,648)	1,475	(2,000)	(2,000)	(12,000)	X
Preschool Program Revenue									
Preschool Program Grant Revenue	104,846	83,345	\$ 91,060	108,900	\$ 101,445	\$ 105,000.00	\$ 105,000.00	\$ 110,000.00	X
Preschool Personnel	6,562	2,000	\$ 1,700	2,600	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	X
Preschool Program Personnel - Other	84,366	87,201	\$ 90,000	93,103	\$ 107,686	\$ 95,000.00	\$ 95,000.00	\$ 108,600.00	X
Preschool Program Expenses	1,881	6,318	\$ 4,750	2,586	\$ 3,291	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	X
Preschool Program Net	25,160	(8,175)	(1,990)	15,811	(9,532)	6,500	6,500	(2,100)	X
Partner Program Revenue									
District Accounts Receivable from Partner	\$ 124,009	\$ 105,553	\$ 111,700	\$ 111,152	\$ 109,976	\$ 130,000.00	\$ 130,000.00	\$ 130,000.00	X
District Revenue From Partner	\$ 24,076	\$ 14,935	\$ 16,830	\$ 16,158	\$ 17,000	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	X
Partner Program Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Partner Program Personnel -Reimbursable to District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Partner Program Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Partner Program Payout	\$ 123,349	\$ 105,553	\$ 111,700	\$ 107,421	\$ 80,000	\$ 130,000.00	\$ 130,000.00	\$ 130,000.00	X
Partner Program Net	24,736	14,935	16,830	19,889	46,976	17,000	17,000	17,000	X
Total Resources Except Tax Base and	527,889	496,017	501,490	442,774	427,311	\$ 467,100.00	\$ 467,100.00	\$ 461,700.00	X
Total Program Materials and Services	247,273	242,775	259,950	207,902	180,413	\$ 231,000.00	\$ 231,000.00	\$ 247,000.00	X
Total Program Personnel	253,926	234,431	247,115	227,168	234,160	\$ 233,600.00	\$ 233,600.00	\$ 249,600.00	X
Net Program Resources After Requirements	26,691	18,811	(5,575)	7,704	12,738	2,500	2,500	(34,900)	X
NON-PROGRAM REVENUE AND EXPENSES									
Cash Carryforward from Previous year	\$ 18,904	\$ 89,907	\$ 130,000	\$ 147,897	\$ 132,572	\$ 133,034.95	\$ 133,034.95	\$ 93,972.00	X
Restricted Reserve Fund Carry-over	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Less Scholarships and Grants Awarded	\$ (17,701)	\$ (13,987)	\$ (20,500)	\$ (16,588)	\$ (29,241)	\$ (27,000.00)	\$ (27,000.00)	\$ (28,000.00)	X
SPRD Scholarship Pool Awarded	\$ 188	\$ -	\$ (1,000)	\$ -	\$ -	\$ (1,000.00)	\$ (1,000.00)	\$ (12,000.00)	X
Tax Base Revenue	\$ 250,298	\$ 260,592	\$ 270,000	\$ 271,396	\$ 285,467	\$ 286,200.00	\$ 286,200.00	\$ 505,000.00	X
Partner Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Revenue	\$ 8,309	\$ 12,308	\$ 11,200	\$ 12,828	\$ 11,821	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	X
Bank Interest	\$ 120	\$ 147	\$ 143	\$ 182	\$ 130	\$ 150.00	\$ 150.00	\$ 200.00	X
Endowments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Donor Campaign	\$ 25,613	\$ 29,637	\$ 20,500	\$ 19,055	\$ 14,327	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	X
Scholarship Grants & Reimbursement	\$ 16,391	\$ 583	\$ 9,000	\$ 9,050	\$ 6,800	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	X
Grant Donations	\$ 400	\$ 4,580	\$ 1,000	\$ -	\$ 1,000	\$ 11,000.00	\$ 11,000.00	\$ 45,000.00	X
First Interstate Credit Line	\$ 33,000	\$ -	\$ 30,000	\$ -	\$ 15,000	\$ -	\$ 30,000.00	\$ 75,000.00	X
Total Non Program Revenue	335,522	383,768	450,343	443,820	437,876	446,385	476,385	723,172	X
Total Net District Revenue	362,213	402,579	444,768	451,524	450,615	448,885	478,885	688,272	X
Total Budgeted Revenue Before Program	896,412	879,785	981,833	886,594	865,187	913,485	973,485	1,184,872	X

Sisters Park and Recreation District - Budget 2018-19 General Fund

REQUIREMENT DESCRIPTIONS	2017-2018								Proposed 2018-19	Approved By Committee
	2nd Preceding 2014-2015	1st Preceding 2015-2016	Budget 2016-17	actual/(redicted) 2016-2017	Actual/Predicted	Approved by Committee	Adopted By Board			
EXPENSE										
ADMIN PERSONNEL SERVICES										
Executive Director	\$56,013	\$60,007	60,007	\$60,007	\$ 54,742	\$ 60,000.00	\$ 60,000.00	\$ 55,200.00	X	
Finance Coordinator	\$26,396	\$22,708	32,004	\$34,043	\$ 44,329	\$ 40,000.00	\$ 40,000.00	\$ 47,700.00	X	
Custodial & Maintenance		\$0	-	\$5,538	\$ 14,688	\$ 13,520.00	\$ 13,520.00	\$ 14,000.00	X	
Registrar/Staff Support	\$16,872	\$17,487	21,804	\$20,948	\$ 32,665	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	X	
Youth Programs/Marketing	\$5,822	\$0	-	\$0						
Professional Staff		\$0	-	\$0						
Administrative Staff Other	\$650	\$3,931	2,400	\$0	\$ 42	\$ -	\$ -	\$ -		
Employer Costs	\$9,616	\$9,458	15,600	\$10,853	\$ 13,112	\$ 19,262.40	\$ 19,262.40	\$ 18,228.00	X	
Salary Pool Adjustment + contingency	\$0	\$0	12,000	\$0		\$ 12,000.00	\$ 12,000.00	\$ 22,000.00	X	
Total Admin. Personnel Service	\$ 115,369	\$ 113,590	\$ 143,815	\$ 131,389	\$ 159,578	\$ 179,782	\$ 179,782	\$ 192,128	X	
Total Program Personnel Expense	\$ 253,926	\$ 234,431	\$ 247,115	\$ 227,168	\$ 234,159	\$ 233,600	\$ 233,600	\$ 249,600	X	
Personnel Expenses Total	\$ 369,294	\$ 348,021	\$ 390,930	\$ 358,557	\$ 393,737	\$ 413,382	\$ 413,382	\$ 441,728	X	
ADMINISTRATIVE REQUIREMENTS										
Registration Services	\$5,303	\$2,893	\$ 5,393	\$3,436	\$ 3,036	\$ 6,000.00	\$ 6,000.00	\$ 4,000.00	X	
Advertising Print Promotion	\$5,986	\$4,627	\$ 6,000	\$5,865	\$ 6,213	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	X	
Advertising Website/Internet	\$2,808	\$6,104	\$ 3,000	\$6,154	\$ 6,839	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	X	
Audit Expense	\$4,900	\$5,000	\$ 5,000	\$5,000	\$ 4,200	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	X	
Annual Lease Fee	\$150	\$150	\$ 150	\$150	\$ 150	\$ 150.00	\$ 150.00	\$ 150.00	X	
Bank Fees	\$563	\$279	\$ 840	\$86	\$ 367	\$ 840.00	\$ 840.00	\$ 840.00	X	
Credit Card Processing Fees	\$11,102	\$12,366	\$ 9,600	\$12,625	\$ 13,508	\$ 11,000.00	\$ 11,000.00	\$ 13,000.00	X	
Board Expenses	\$2,230	\$13,138	\$ 12,200	\$15,423	\$ 9,441	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	X	
Background Checks	\$944	\$202	\$ 1,200	\$109	\$ 368	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	X	
Fundraising Expenses	\$750	\$0	\$ 700	\$0	\$ 871	\$ 700.00	\$ 700.00	\$ 700.00	X	
Capital Outlay-Office Chairs/Tables & Ch	\$8,419	\$14,202	\$ 15,000	\$5,952	\$ 4,000	\$ 15,000.00	\$ 15,000.00	\$ 70,000.00	X	
SDAO insurance	\$14,426	\$12,761	\$ 14,000	\$14,776	\$ 14,530	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	X	
Licenses, Subscriptions, memberships	\$1,838	\$2,269	\$ 2,100	\$1,471	\$ 1,135	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	X	
Contract Legal Services	\$0	\$0	\$0	\$0	\$0	\$ -	\$ -	\$ 2,000.00	X	
Office Equipment	\$13,599	\$7,054	\$ 7,380	\$10,998	\$ 10,440	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	X	
Office Supplies	\$3,053	\$3,601	\$ 4,800	\$4,597	\$ 4,424	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	X	
Telephone Services	\$6,851	\$5,605	\$ 4,680	\$4,429	\$ 4,727	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	X	
Tent Expense	\$3,227	\$6,000	\$ 6,000	\$10,692	\$ 6,784	\$ 1,000.00	\$ 1,000.00	\$ 5,000.00	X	
High Desert Disposal (Trash Removal)	\$2,129	\$2,067	\$ 2,280	\$2,218	\$ 2,647	\$ 2,300.00	\$ 2,300.00	\$ 2,500.00	X	
Fuel (mileage reimbursement and distric	\$1,881	\$2,018	\$ 2,400	\$2,389	\$ 1,925	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	X	
Licenses and Titles (Vehicles)	\$1,838	\$0	\$ 200	\$43	\$0	\$ 200.00	\$ 200.00	\$ 200.00	X	
Vehicle Maintenance	\$611	\$1,884	\$ 2,650	\$3,995	\$ 751	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	X	
Employee Benefits	\$0	\$0	\$ 50,000	\$34,043	\$ 24,756	\$ 40,000.00	\$ 40,000.00	\$ 55,000.00	X	
Workers Compensation Insurance	\$4,706	\$4,123	\$ 5,000	\$3,025	\$ 3,973	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	X	
Partner Expense	\$0	\$0	\$0	\$0	\$0	\$ -	\$ -	\$ -		
Employee/Incentives	\$397	\$231	\$ 6,000	\$3,747	\$ 5,183	\$ 6,000.00	\$ 6,000.00	\$ 5,000.00	X	
Professional Development	\$3,868	\$6,451	\$ 6,500	\$3,727	\$ 3,360	\$ 6,500.00	\$ 6,500.00	\$ 5,500.00	X	
ADP	\$2,356	\$2,372	\$ 2,400	\$2,582	\$ 2,758	\$ 2,500.00	\$ 2,500.00	\$ 2,800.00	X	
Total Administrative Requirements	\$ 100,707	\$ 112,624	\$ 175,473	\$ 157,532	\$ 169,385	\$ 169,390	\$ 169,390	\$ 243,890	X	
Building Operation Requirements										
Building Maintenance and Repairs	\$ 4,720	\$ 3,822	\$ 9,600	\$ 6,251	\$ 18,610	\$ 20,000.00	\$ 20,000.00	\$ 49,000.00	X	
Building Supplies	\$ 2,215	\$ 2,213	\$ 2,400	\$ 3,577	\$ 3,641	\$ 2,500.00	\$ 2,500.00	\$ 4,000.00	X	
Custodial Services	\$ 9,818	\$ 10,429	\$ 9,840	\$ 4,675	\$ 1,280	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	X	
CEC (Electricity)	\$ 4,035	\$ 4,372	\$ 4,800	\$ 4,300	\$ 4,817	\$ 4,900.00	\$ 4,900.00	\$ 4,900.00	X	
Central Petroleum Services (Heating Oil)	\$ 5,344	\$ 5,194	\$ 9,600	\$ 7,426	\$ 8,392	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	X	
City of Sisters (Water/Sewer)	\$ 1,081	\$ 1,510	\$ 2,400	\$ 1,187	\$ 1,815	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	X	
Fire and Security Alarm Systems	\$ 1,236	\$ 929	\$ 1,300	\$ 2,438	\$ 1,227	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	X	
Total Building Operation Requirements	\$ 28,449	\$ 28,468	\$ 39,940	\$ 29,854	\$ 39,781	\$ 42,300	\$ 42,300	\$ 72,800	X	
Debt Requirements										
Loan Balance		\$0	\$ -	\$0	\$ -			\$0		
Interest Expense	\$119	\$0	\$ 450	\$0	\$ -		\$ 450	\$ 500	X	
Principal Expense	\$33,127	\$0	\$ 30,000	\$0	\$ 15,000		\$ 30,000	\$ 75,000	X	
Total Debt Requirements	\$ 33,246.06	\$ -	\$ 30,450.00	\$ -	\$ 15,000.00	\$ -	\$ 30,450.00	\$ 75,500.00	X	
Total non-program Requirements	\$ 277,770.66	\$ 254,682.42	\$ 389,677.87	\$ 318,774.84	\$ 350,743.00	\$ 391,472.40	\$ 421,922.40	\$ 584,318	X	
NET DISTRICT RESOURCES (LOSS)	\$ 84,442.00	\$ 147,896.82	\$ 55,089.97	\$ 132,749.16	\$ 99,388.00	\$ 57,412.55	\$ 56,962.55	\$ 103,954	X	
TOTAL DISTRICT REQUIREMENTS	\$ 778,968.76	\$ 731,887.98	\$ 896,742.71	\$ 753,844.84	\$ 765,799.00	\$ 856,072.40	\$ 886,522.40	\$ 1,080,918	X	

Cash Carryforward (Month to Month)
 Total District Resources (Loss) Current Month
 Net District Resources
 Adjustments for Accounts Payable/Receivables
 Net Cash Carryforward

