

Hood River Valley Parks & Recreation District

Fiscal Year 2024-2025 Proposed Budget



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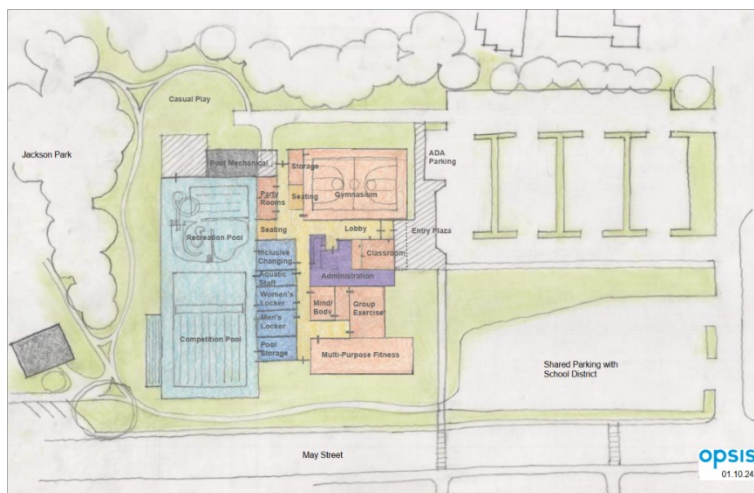
Fiscal Year 2024-2025 Budget Message

Dear Budget Committee Members,

Thank you for your volunteer service to the community. I am proud to present you with the Hood River Valley Parks & Recreation District fiscal year (FY) 24/25 Proposed Budget.

This is a very exciting time for HRVPRD. After many years of studying, outreach, planning, and deliberation. The HRVPRD board of directors unanimously voted to put two funding measures on the May 2024 ballot.

The bond proposal includes constructing a new pool and community center next to Jackson Park on Collins Field. The proposed location is a larger site, making it possible to build a larger pool and community center with a gymnasium, workout space, meeting space/classrooms for community programs, and an outdoor seasonal splash pad. This new location will also allow for more parking and allow for the Aquatic Center to remain open for the year + it will take to build the new facility. The plan is for Collins Field to be replaced with multi-purpose fields at the new Westside Park and the tennis courts could be relocated near the high school.



Other capital projects in the bond proposal include developing Westside Park, purchasing Parkdale Park, completing critical trail connections, and improving our existing parks.

The other funding proposal is a Local Option Levy to fund operations. Funding for operating existing parks and facilities is already stretched thin. With new and expanded parks and facilities, additional operation funding will be needed. The Levy will fund maintenance, recreation programming, natural area restoration, and additional operating costs.

The timing of these two measures, with the deadlines set by the state for budgeting, poses a logistical challenge. While the tax election process is not tied directly to the budget process, the two processes are usually closely coordinated. In general, the budget committee must approve the imposition of all tax levies during the budget process. This is not because we are being presumptuous, it is the government process that allows the levy to move forward if it should pass. When you see potential levy funds listed in the budget they will be highlighted in tan. If the ballot measures are not successful in May, the Board will make needed adjustments to the budget to reflect updated financial projections. The General Obligation Debt Service Fund and the Capital Project Fund, while not required to be included in the same manner as the tax levy, are included for transparency.

General Approach:

Format Changes: We streamlined and updated expense categories this year, which will make comparing previous years data a little harder in some specific line items. Most of the changes were fairly minor, like absorbing “professional services” under “subcontractors.” These changes are described in more detail in the fund descriptions pages.

Property Tax: The district's largest revenue source is levied property tax. Our county’s collection rate is strong, and we have been seeing returns above our projections for the last couple of budget cycles. We are projecting to come in right on target in the current year's property tax actual YTD through March 2024.

District Operations/Planning (General Fund): Many of our long-term investment plans are on hold pending the success of a capital funding campaign. In last year's budget message, we reported that the district holds two option agreements to purchase properties for park and trail expansion. This year we have continued to hold those options and are waiting to see the results of the election and awaiting grant funding before moving forward with exercising those options.

If the bond and levy fail, we will focus our planning time on public outreach and meet with our partners and elected officials to learn what needs to change, then prepare an updated funding measure for voter consideration. If the bond and levy both pass, we will recruit and hire a project manager right away. The year will be heavily focused on soliciting requests for proposals (RFPs) for public outreach, design, and permitting of the Community Center and Westside Park projects. Additionally, with levy funding, we plan to bring human resources and finance management in-house with a full-time employee.



Aquatics (General Fund): The maintenance issues with the pool continue to get worse, this year our boiler was put on life support, and our boiler technician, who had been working miracles to keep it operating, has informed us that although he cannot give us an exact date, a major catastrophic failure is imminent. This puts us in a very uneasy position. New boilers are well over \$100,000 and have an average life span of 10-20 years. If we pass the bond, we will have a new pool in 2-3 years. Commercial boilers are generally custom-sized for your facility, so there is no opportunity/market to purchase

and install a new unit, then be able to use it in the new facility, or sell it to someone else. This puts us in a predicament akin to putting a brand-new motor in a 1989 Buick that is being replaced later in the year. While we are continuing to do regular preventive maintenance to keep our pool running, we are currently continuing to make tough decisions with major mechanical components that are past the end of their lifespan.

We have been successful in renewing grant funds, such as the Active RX program and the Adult Learn to Swim Program, totaling over \$55,000 for the year.



The aquatic center partners with the school district to provide free swim lessons to all kindergarten through fourth graders. In addition to that, we also offer after-school and summer swim lessons to 1,100+ children. Our goal is to provide valuable swim instruction to as many children as possible, helping them develop essential water safety skills.

The pool continues to be the most used recreation facility in the region. We boast 65,000 visits per year and serve people daily from a 50-mile radius.

Regular staffing levels have improved in the last year with the help of increased wages and a daytime pay differential. Not surprisingly, many of our staff are on the high school swim team and water polo teams, so during those seasons, it has made scheduling seven days a week difficult. This year we chose to close Fridays from October to April. We have funding in the levy to make three positions full-time and are hoping that will attract the right people to get our daytime positions filled and get back to being open 7 days a week.

Parks & Maintenance (General Fund): Our maintenance supervisor left at the end of the summer for a position at the county; we replaced this position in October. We have one year-round and two seasonal part-time maintenance positions to manage eight parks, over six miles of trail, and an aging pool. We also use many volunteers to complete work; there is a dedicated group of volunteers who do trail work every Tuesday, one volunteer who does litter, bathroom cleanup, and air blows at the Skate Park and Morrison Park. Also, there is a group that seasonally works on projects at Morrison Park. These hours combined account for an additional part-time employee.

Maintenance Level of Service Model

None	<i>Service not provided</i>
Reactive	<i>Service issues are addressed only as they arise (if it breaks, we fix it)</i>
Managed	<i>Use of a planned approach to meeting defined service levels</i>
Proactive	<i>Strategic approach with focus on promoting efficient and high-quality services and programs</i>
Comprehensive	<i>Integrated approach across multiple business lines to best achieve the Districts vision and mission</i>

Table 1

This division is very under-resourced and currently operates in a “reactive” level of service. (table 1) If the levy passes, it will fund two additional full-time maintenance positions for parks and trails and one dedicated position for the new community center facility. We believe this will move our standards to “proactive” with the goal of moving toward “comprehensive”.

Community Recreation (Recreation Fund)

We are entering the third year since taking over community education from the school district. We have improved and grown every year in providing valuable recreational opportunities for our community. In 2023, there were over 3,200 registrations for these recreation programs. We also offered several new programs, such as a Women’s Basketball League and Chess.

We continue to work closely with the school district. The start-up cost part of our agreement will expire in September 2024 which affect revenue. We anticipated this and, therefore, designed our cost-recovery program to sustain operations within the fund. The school district still houses most of our programs on their fields and in their gyms and classrooms. We are still developing efficiencies in how things like scheduling, shared use, and logistics work and are in need of finalizing a formal facility agreement with them.

This is the second year since creating a dedicated recreation fund in the budget. This fund acts as a separate enterprise fund, and revenue generated through fees, grants, and donations stays in this fund and gets re-invested in recreation programs, scholarships, and overhead. We have allocated \$114,800 from the levy funds (if passed) for a full-time position to focus on after-school programming and summer camps. This position will be crucial in expanding our offerings and reaching a broader audience within our community. We are capturing administrative overhead (legal, printing, IT, liability insurance, etc) with the admin expense line item which shows up as a transfer to the general fund. This represents 93% of the administrative costs. With the loss of the school district funding earned revenue is under pacing expenses by \$16,110. For this year we plan to cover this difference with reserves and will work toward balancing this with future revenue from programs created with a new levy position.



System Development Charges Fund:



System Development charges are one-time fees paid at permitting when a new residential property is developed. They are meant to be spent on capital specifically to add capacity to the parks system and keep up with growth.

This year we utilized system development funds for an interesting opportunity to advance our trail system. If a trail isn’t put in the plans before development, we are tasked with finding a route and trying to piece it together one parcel at a time. We had a situation where the Westside Community Trail hit a dead end on the ridgeline above Cascade Ave about 1000 feet from Rand. The preferred

connection to rand is through privately held open space that is owned by an HOA that does not favor a

trail behind their homes. A home on Sherman went on sale this summer which backed up to the trail. The parks district was able to move quickly and purchase the home, develop the trail, and then re-sell the trail six months later with an easement granted to us. While the trail doesn't connect where we would like, we fixed a dead end and connected a safe walking route with the neighborhood to walk to Cascade Ave. and the skate park.

This year's collection has been trending slower than expected. With some guidance from the local planning departments we have adjusted projections to be more conservative. The only

Hood River Valley Parks & Recreation District SDC Rate - July 1, 2024	
Type of Development	FY 24/25 SDC Amount
Single-Family Unit	\$ 7,251
Multi-Family Unit	\$ 5,111
Lodging Unit	\$ 4,215
Farm worker Unit	\$ 2,968

allocations we have planned for this next year are a payments for our Westside Park loan and the option agreements for the Campbell Property and Parkdale Park. The district is at our rate cap for the current SDC Methodology. The rate will rise at 3% per year as set by the 2017 SDC Methodology.

Personnel and Benefits Costs: Here are some additional quick facts about our personnel and benefit costs:

- This budget includes 7 full-time employees (with benefits) and approximately 30 part-time and seasonal employees. The March inflation report for the West Coast CPI came in at 3.6%. The last two years, inflation was at record levels, and we set the COLA below actual inflation. This year, we factored in a 4% cost-of-living allowance for all positions, which is in line with the City of Hood River and Port of Hood River.
- The District's health insurance premiums increased by 4% upon plan renewal in July 2024.
- Personnel costs make up 56% of our operating budget(without levy adjusted expenses).

Improvement Fund: Last year, we made a considerable transfer (\$450,000) to the improvement fund with one-time money captured from anomalies and grant funding related to COVID-19. This was done in anticipation of higher maintenance costs as the pool deteriorates. A transfer is not anticipated for this Proposed Budget; however, interest earnings are more than anticipated.

Again, thank you for reviewing the 2024/2025 proposed budget. I welcome your feedback. If you have any questions or suggestions, please feel free to reach out to me directly.

Respectfully Submitted,



Mark Hickok, Executive Director



Improvement Fund

Fund Type - Reserve

Purpose

To set aside revenue for the purpose of improving the District's infrastructure.

Intention

The District has historically transferred general fund money to this reserve fund with the intention of building to an amount that will keep the Aquatics Center operational in the event of an aging facility breakdown. This fund is also used to address capital asset replacement.

Budget

Transfers into this fund from General Fund have varied in prior years. Last year the ability to save an unprecedented amount (mostly COVID funding) significantly increased the fund's balance to \$823,000. The 2024-25 Proposed Budget does not anticipate a transfer.

Attachments

- Proposed Budget

Improvement Fund

		Actual FY22	Actual FY23	Budget FY24	Proposed FY25
Source of Revenues					
	Beginning Balance	350,476	385,476	420,476	805,000
	Interest Earnings	0	0	0	18,000
	Fund Transfers	35,000	35,000	450,000	0
	Total Revenues	385,476	420,476	870,476	823,000
Object of Expenditures					
	Operating Expenditures	0	50,000	50,000	50,000
	Capital Outlay	0	0	820,476	773,000
	Total Expenditures	0	50,000	870,476	823,000

System Development Charges (SDC) Fund

Fund Type – Restricted Revenue

Purpose

System Development Charges (SDCs) are one-time fees assessed on new development to cover a portion of the costs of providing certain types of public capital facilities to address the impact created by new development. Oregon law provides for the establishment of SDC fees for transportation, water, wastewater (sewer), stormwater, and parks and recreation facilities.

Intention

Park SDCs help ensure the quality of life keeps pace with our growing and changing city by providing additional parks and recreation facilities needed to accommodate growth.

Budget

The SDC fund has \$994,001 allocated to Capital Assets and \$64,500 allocated to Capital Projects.

Attachments

- Proposed Budget

System Development Charge Fund

		Actual FY22	Actual FY23	Budget FY24	Proposed FY25
Source of Revenues					
	Beginning Balance	1,368,207	771,189	695,000	790,000
	Loan Proceeds	750,000	0	0	0
	Interest	1,446	3,307	1,800	2,200
	System Development Charges	379,164	212,684	408,320	348,048
	Total Revenues	2,498,817	987,180	1,105,120	1,140,248
Object of Expenditures					
	Operating Expenditures	6,840	1,890	3,300	2,300
	Capital Outlay	1,647,037	140,706	1,022,357	1,058,501
	Debt Service Interest	5,568	5,641	5,641	11,265
	Debt Service Principle	68,182	73,807	73,822	68,182
	Total Expenditures	1,727,627	222,043	1,105,120	1,140,248

General Fund

Fund Type – General Revenue

Purpose

This fund supports all revenue that is not restricted. Levied property tax lives in this fund, as do all operations revenue and expenses. This fund has the most flexibility of use.

Intention

To responsibly operate the district's administration, recreation, and balance capital projects. The General Fund is thought of and discussed with the natural activity separations of: Aquatics Center (the pool), Parks and Trails (maintenance), and District Operations (admin & planning).

Budget

The budget for the General Fund includes allocations for aquatic, parks and trails, and district operations.

Attachments

- Proposed Budget

General Fund

	Actual FY22	Actual FY23	Budget FY24	Proposed FY25
Source of Revenues				
Beginning Balance	759,542	1,000,068	1,100,000	610,000
Taxes and Assessments	956,901	999,146	997,514	1,017,350
Proposed Levy Tax	0	0	0	1,800,000
Interest	9,872	47,960	30,000	32,000
Aquatic Center Fees	280,689	387,181	444,332	425,198
All Other	71,646	4,188	105,029	129,200
Fund Transfers	0	60,000	0	0
Total Revenues	2,078,649	2,498,543	2,676,875	4,013,748
Object of Expenditures				
Personnel Services	670,298	816,739	1,019,845	1,077,731
Operating Expenditures	423,575	498,991	597,229	624,730
Proposed Operating Levy Exp				1,685,200
Capital Outlay	0	26,603	30,000	20,000
Fund Transfer Prop Oper Levy	35,000	35,000	450,000	114,800
Total Expenditures	1,128,873	1,377,333	2,097,074	3,522,461
Budgeted Requirements				
Reserves	0	0	369,801	306,287
Contingency	0	0	35,000	35,000
Unappropriated	0	0	175,000	150,000
Total Requirements	1,128,873	1,377,333	2,676,875	4,013,748

General Fund-District Operations

Fund Type-General Fund

Purpose

The purpose of the District Operations Fund is to ensure adequate funding for essential operational expenses needed to support the smooth and efficient functioning of the district. This fund is typically used to cover expenses such as personnel costs, utilities, office expenses, and other overhead costs related to the day-to-day operations of the district.

Intention

The District Operations fund consists of the activities that are not specifically directed to the pool or parks and trails but administer them collectively. That includes the management staff, long-term planning, the Board of Directors, and various other responsibilities. There may be grant opportunities that assist with some of the projects; otherwise, this is mostly property tax-funded.

Budget

In this year's budget we are changing the names of some of our expense categories. Meetings & Conferences category will now be labeled as Meetings, and Promotional & Marketing will be labeled as Outreach & Communication.

Also, it is important to note that everything highlighted in yellow is if the Operational & Maintenance levy is passed by voters.

Attachments

- Proposed Budget

General Fund - District Operations - Detail Worksheet

General Fund - District Operations - Detail Worksheet			
	Actual YtD March 24	Current Budget	Proposed FY 24/25 Budget
Revenue			
Beginning Balance	1,059,611	1,100,000	610,000
Administrative Service Charges	50,815	0	125,000
Interest Earned	28,503	30,000	32,000
Dividends/Credits/Refunds/Other	0	102,829	2,000
Other Distributions/HERT	721	18,000	2,000
Current Year Property Tax	971,454	971,214	1,000,350
Prior Year Property Tax	11,768	8,000	14,650
Property Tax Interest Earnings	304	300	350
Transfer In	0	0	0
Tax Revenue - O&M Levy			1,800,000
Total Income	2,123,175	2,230,343	3,586,350
Expenses			
Bank Charges	282	1,200	500
Dues, Licenses & Subscriptions	19,411	12,000	29,000
Insurance - Wks Comp & Liability	26,412	27,636	28,000
Audit Services	14,500	14,500	15,500
Legal Services	7,020	12,000	15,000
Professional Fees	62,730	44,000	45,000
Meetings	945	0	2,000
Furniture & Equipment	2,643	0	0
Office Expenses	9,794	7,500	9,150
Payroll Expenses	237,603	309,144	335,575
Communication & Outreach	1,593	4,000	4,000
Taxes, Licenses and Fees	8,632	0	0
Staff Wellness	584	1,200	1,500
Stationery & Printing	1,442	1,260	0
Tools	805	750	750
Training and Travel	8,789	9,000	7,000
Uniforms/Safety Gear	2,794	800	1,500
Utilities	0	1,200	0
Operations & Maint Levy			1,685,200
Contingency	0	35,000	35,000
Transfer Out	450,000	450,000	114,800
Reserve	0	369,801	310,537
Unappropriated Ending Balance		175,000	150,000
Total All Expenses	855,978	1,475,991	2,790,012

General Fund- Aquatics

Fund Type-General Revenue

Purpose

This fund supports the safe operation and maintenance of the pool, as well as provide ongoing staff training to facilitate the offering of aquatic programs.

Intention

The aquatics budget fund aims to promote water safety, fitness, and recreation for the community. These programs include swimming lessons for both children and adults, water exercise classes promoting health and fitness, lifeguard certification programs to ensure public safety, and recreational swim opportunities for community members of all ages. The goal is to preserve and enhance the pool facility, so it can continue to provide a space for community members to engage in aquatic activities.

Budget

This budget is apart of the General Fund. It historically generates enough revenue to cover about half of the cost to operate the facility. This year we have budgeted \$100,000 in repairs and maintenance. The pool is facing some difficulties due to its age, and it is essential that we address these issues to ensure the safety and functionality of this valuable community resource.

Tool expenses are now being allocated to the Parks & Trails fund. Subcontractor expenses will now be allocated to Repair & Maintenance. Additionally, all Legal Fees and Taxes will now be allocated under the District Operations Fund.

Meetings & Conferences category will now be labeled as Meetings, and Promotional & Marketing will be labeled as Outreach & Communication.

Attachments

- Proposed Budget

General Fund - Aquatics Center - Detail Worksheet

General Fund - Aquatics Center - Detail Worksheet			
Revenue			
	Actual YtD March 24	Current Budget	Proposed FY 24/25 Budget
Revenue			
General Admission	110,346	215,871	203,281
Innovative/Other Income	12,829	23,885	25,363
Lessons	24,008	42,437	53,391
Merchandise Sales	15,677	27,885	25,000
Rentals	40,461	94,254	78,163
Grants	52,754	40,000	40,000
Credits/Refunds	491	0	0
Total Income	256,565	444,332	425,198
Expenses			
Chemicals, Gasses and Fuel	17,378	24,442	25,000
Credit card & processing fees	4,518	5,384	7,200
Dues, Licenses & Subscriptions	14,528	7,167	3,500
Furniture and Equipment	1,911	8,750	5,000
Legal & Professional Fees	348	1,500	0
Merchandise Purchases	8,901	17,500	18,000
Payroll Expenses*	324,587	550,924	627,397
Taxes, Licenses and Fees	938	0	0
Outreach & Communication	90	1,500	1,500
Rent or Lease	3,017	2,000	2,500
Repair & Maintenance	49,109	70,699	100,000
Staff Wellness	1,532	2,500	2,500
Subcontractors	0	30,085	0
Supplies	22,267	26,251	27,000
Tools	401	500	0
Training and Travel	2,141	4,820	5,000
Uniforms/Safety Gear	5,934	3,605	9,500
Utilities	101,727	165,780	165,130
LG Class Reimbursements	3,048	0	6,000
Capital Projects	0	0	0
Total All Expenses			
	562,375	923,407	1,005,227
<i>Supported by property tax revenue</i>	<i>305,810</i>	<i>479,075</i>	<i>580,029</i>

General Fund-Parks & Trails

Fund Type-General Revenue

Purpose

This fund supports the maintenance, enhancement, and development of public parks and trails for the community's enjoyment and well-being.

Intention

This budget fund intends to prioritize and maintain the development of more parks, sports fields, natural areas, and trail connections. This allocation of funds aims to enhance the overall quality of life for the community by providing opportunities for outdoor recreational activities, promoting physical fitness, creating green spaces, and facilitating community engagement. By investing in these initiatives, the goal is to provide safe and accessible outdoor spaces for recreation, leisure, and fitness activities, while also preserving natural habitats and promoting environmental care.

Budget

This budget is a part of the general fund. It generates very little income at this point. The cost of maintaining these recreation opportunities is paid for with property tax dollars.

Subcontractor expenses will now be allocated to Repair & Maintenance.

Attachments

- Proposed Budget

General Fund - Parks and Trails - Detail Worksheet

	Actual YtD March 24	Current Budget	Proposed FY 24/25 Budget
Revenue			
Innovative/Other Income	256	2,200	500
Grant	0	0	1,500
Rentals	250	0	200
Total Income	506	2,200	2,200
Expenses			
Chemicals, Gasses and Fuel	2,800	4,500	4,500
Furniture and Equipment	350	0	0
Subcontractors	0	5,000	0
Payroll Expenses	42,813	159,777	114,759
Repair & Maintenance	8,761	33,000	38,000
Dues, Licenses & Subscriptions	0	1,000	100
Supplies	7,400	10,000	10,000
Tools	4,958	10,000	10,000
Training and Travel	0	3,000	2,000
Uniforms/Safety Gear	863	1,000	1,000
Utilities	18,567	20,000	22,000
Staff Wellness	0	200	400
Capital Projects/Assets	2,765	30,000	20,000
Total All Expenses	89,278	277,477	222,759
<i>Supported by property tax revenue</i>	<i>88,772</i>	<i>275,277</i>	<i>220,559</i>

Capital Project Fund

Fund Type-Capital Project Fund

Purpose

This is a type of special revenue fund that is used to record the resources and expenditures needed to finance the building or acquisition of capital facilities that are nonrecurring major expenditure items. This fund is normally established when a capital project or a series of projects is authorized. It is dissolved when the project is completed.

Intention

This fund will hold the bond proceeds and track capital project expenses.

Budget

For transparency, the budget shows the full bond amount. Bonds may be sold in two series; in which case a budget adjustment will be made.

Attachments

- Proposed Budget

Capital Projects Fund

Capital Projects Fund				
	Actual FY22	Actual FY23	Budget FY24	Proposed FY25
Source of Revenues				
Beginning Balance				
Bond Proceeds				72,248,843
Interest				
Fund Transfers				
Total Revenues			0	72,248,843
Object of Expenditures				
Bond Issuance Expenses				848,843
Park Land Property				4,000,000
Local Trail Improvements				1,500,000
Park Shop				800,000
Westside Park				5,000,000
Pool & Community Center				60,100,000
Total Expenditures			0	72,248,843

GO Bond Debt Fund

Fund Type- Debt Service Fund

Purpose

Debt service funds must be used for general obligation bonds. They are used to budget for the payment of principal and interest on this long-term debt. Taxes dedicated to repaying bonds cannot be diverted or used for any other purpose.

Intention

This fund intends to collect and distribute the annual debit payment should the bond pass.

Budget

Reflects the anticipated bond payment.

Attachments

- Proposed Budget

GO Bond Debt Fund

		Actual FY22	Actual FY23	Budget FY24	Proposed FY25
Source of Revenues					
	Beginning Balance				
	Capital GO Bond Tax				3,793,447
	Fund Transfers				
	Total Revenues			0	3,793,447
Object of Expenditures					
	Debt Service Principal				565,000
	Debt Service Interest				3,135,924
	Debt Service Reserves				92,523
	Total Expenditures			0	3,793,447

Recreation Fund

Fund Type – Enterprise Fund

Purpose

This fund supports all revenue and expenses attributable to the Recreation Program. The purpose of this fund is to demonstrate the sustainability of the program.

Intention

The recreation fund aims to ensure that our programs are inclusive and accessible to all community members, this year we are focusing on more outreach initiatives. We currently partner with The Gorge KKIDS Foundation and received a grant from the Gorge Health Council to provide scholarships and financial assistance to those in need. Alongside these assistance programs, we are implementing a district discount of 10-25% for program registrations through an application process. Additionally, we are actively seeking business sponsorships to bolster our financial assistance efforts further.

Budget

Funded in part by an IGA with the Hood River County School District, the budget for the Recreation Program includes the salaries of two full-time positions, part-time positions, supplies for programs, and recreation program contractors. With these positions no longer being funded by the School District as of September 2024 the district will assume full management of all soccer programs. Our goal is to help create a separate non-profit organization led by community volunteers to help manage these programs.

As the recreation fund continues to evolve, we are refining our expense categories. In the upcoming 2025 budget, we have introduced new line items: Contracted Programs and Program Expenses. Formerly, expenses of this nature were categorized under supplies, rent or lease, subcontractors, and utilities. We have consolidated these costs into the Program Expenses category, eliminating the need for multiple separate categories. Contracted programs, revenue split between the contractor and HRVPRD, will now be accounted for under the Contract Programs category.

Meetings and Conferences category will now be labeled as Meetings, and Promotional & Marketing will be labeled as Outreach & Communication.

Reimbursements and Chemicals, Gasses, and Fuel will now be allocated under training and travel.

Also, it is important to note that everything highlighted in yellow is if the Operational & Maintenance levy is passed by voters.

Attachments

- Budget details for Recreation
- Proposed Budget

Recreation Fund

	Actual FY22	Actual FY23	Budget FY24	Proposed FY25
Source of Revenues				
Programs	85,625	387,850	320,000	412,000
HRSD IGA	46,750	212,269	177,160	89,870
All Other	0	77,876	255,500	323,150
Interest	0	0	0	5,000
Transfer In-Proposed Levy Tax	0	0	0	114,800
Total Revenues	132,375	677,994	752,660	944,820
Object of Expenditures				
Personnel Services	44,799	182,114	173,964	219,000
Operating Expenditures	43,833	172,089	288,029	332,200
Proposed Operating Levy Exp	0	0	0	114,800
Reserves	0	0	160,667	163,820
Capital Assets	0	9,823	35,000	20,000
Fund Transfers	0	60,000	0	0
Total Expenditures	88,631	424,026	657,660	849,820
Budgeted Requirements				
Contingency	0	0	25,000	25,000
Unappropriated	0	0	70,000	70,000
Total Requirements	0	0	752,660	944,820

Recreation - Detail Worksheet

Recreation - Detail Worksheet			
Budget Comparison			
	Actual YtD March 24	Current Budget	Proposed FY 24/25 Budget
Revenue			
Beginning Balance	253,970	225,000	295,000
Recreation Programs	281,407	320,000	412,000
Innovative/Other Income	500	500	0
Donations/Contributions/Sponsorship	2,340	20,000	5,000
Grants		10,000	23,150
Interest Earned	4,532	0	5,000
HRSD IGA	88,585	177,160	89,870
Transfer In (Levy Funds from GF)	0	0	114,800
Total Income			
	631,334	752,660	944,820
Expenses			
Chemicals, Gasses and Fuel	145	0	0
Credit card & processing fees	10,872	15,000	18,000
Dues, Licenses & Subscriptions	430	2,700	900
Furniture and Equipment	3,332	5,000	5,000
Legal & Professional Fees	1,305		15,000
Admin Indirect Expenses	50,815	101,629	125,000
Payroll Expenses	154,902	173,964	219,000
Staff Wellness	632	800	800
Outreach & Communication	2,286	5,000	3,500
Rent or Lease	7,936	31,000	0
Subcontractors	53,245	60,000	0
Contracted Recreation Programs	0	0	70,000
Program Expenses	0	0	80,000
Meetings	232	0	3,000
Stationary & Printing	0	2,500	0
Supplies	41,212	55,000	0
Repair & Maintenance	0	2,500	5,000
Training and Travel	1,968	3,000	3,500
Uniforms/Safety Gear	1,640	2,500	2,500
Utilities	2,188	1,400	0
Reimbursements	331	0	0
Operations & Maint Levy			114,800
Capital Assets			
Capital Assets	15,718	35,000	20,000
Contingency	0	25,000	25,000
Reserve	0	160,667	163,820
Refunds	132	0	0
Transfer out	0	0	0
Unappropriated Ending Balance	0	70,000	70,000
Total All Expenses			
	349,321	752,660	944,820