

AGENDA
CHEHALEM PARK AND RECREATION DISTRICT
BOARD OF DIRECTORS REGULAR MEETING
CHEHALEM ADMINISTRATION OFFICE
125 S. ELLIOTT ROAD NEWBERG, OREGON
DECEMBER 01, 2022 6:00 P.M.

JOIN WEBINAR <https://us02web.zoom.us/j/89209572170>

Webinar ID: 892 0957 2170 Passcode: 313753

I. Call To Order

II. Roll Call

III. Approval of or Additions to the Agenda

IV. Approval of Consent Agenda

- A. Approve Minutes Regular Board Meeting October 27, 2022.
- B. Approval of Bills Payable
- C. Approval of Financials

V. Public Participation

- A. None at this Time
- B. Others not on Agenda

VI. Action Items/Committee Reports/Board Comments

- A. Approve Budget Calendar 2023-24
- B. Budget Committee Appointments
- C. Appoint Budget Officer 2023-24
- D. Approve RFQ for Master Plan Bob And Crystal Rilee Park
- E. Approve Modification to Retirement Plan
- F. Approve Request to waive SDC's Habitat for Humanity
- G. Reports and Comments from Board Members

VII. Old Business

- A. Updates on Projects and Questions
- B. Pickle ball, Trails, Golf Course Advisory Committee Report & Update
- C. Update Right of Way Easement Friends Park
- D. Dundee Access and Utility Easement for Paddle Launch

VIII. From the Superintendent's Desk

- A. Superintendent's Report
- B. Staff Reports

IX. Correspondence

- A. Citizens' Comments/Evaluations
- B. Miscellaneous Info

X. Adjournment

Next regular Board meeting is January 26, 2023

JOIN WEBINAR <https://us02web.zoom.us/j/89209572170>

Webinar ID: 892 0957 2170 Passcode: 313753

To: Board of Directors
From: Superintendent
Date: November 23, 2022
Re: Background information for December 01, 2022 Board Meeting

Number corresponds to Agenda Item

II. ROLL CALL – We need 3 present for the meeting. Please call if you cannot attend. PLEASE REMEMBER MEETING AT THE DISTRICT OFFICE. YOU CAN CALL IN FOR MEETING. Jim will not be present.

YOU CAN ATTEND REMOTELY, VIA ZOOM. Kat will send information needed for meeting

Please see page 4 for index for page numbers

III. APPROVAL OR ADDITIONS TO AGENDA – If you wish additions please give me a call.

IV. APPROVAL OF CONSENT AGENDA

A. Approval of Board Meeting Minutes – Please see pages (5-13) for Regular Meeting Minutes of October 27, 2022

RECOMMENDATION: Approval of Regular Board Meeting Minutes for October 27, 2022

B. Approval of Bills Payable – See page (14-15). General Fund \$678,287.23, SDC FUND \$20,423.35, LOAN SERVICE FUND \$0.00, POOL BOND \$0.00, FOUNDATION \$433.12

RECOMMENDATION: APPROVAL OF BILLS PAYABLE.

C. Approval of Financial – Please see page (16-49). The current debt is for the golf course, fitness center and pool bond. This year we paid for the property purchased on 219. We are allowed about \$92,400,000.00 in debt. As of 6/30/2021, we have \$23,912,998 outstanding long-term debt obligations. We refinanced the loans for the golf course, property and combined them with the loan for the pool and fitness center to save money. Currently we have two loans and one bond. Please note the general fund in previous years had transferred the money to pay for debt to the Loan Service Fund. We are now paying debt out of the SDC fund.

GENERAL FUND SUMMARY

<u>DESCRIPTION</u>	<u>AS OF 10/31/21-22</u>	<u>AS OF 10/31/22-23</u>	<u>DIFFERENCE</u>
TOTAL EXPENDITURES	\$ 2,038,659.35	\$ 2,639,554.02	\$ 600,894.67
TOTAL OPERATION EX.	\$ 2,023,255.79	\$ 2,490,078.33	\$ 466,822.54
TOTAL CAP/AQ/DEV/TRS	\$ 15,403.56	\$ 149,475.69	\$ 134,072.13
TOTAL REVENUE	\$ 6,246,302.02	\$ 7,695,637.77	\$ 1,449,335.75
TOTAL TAXES	\$ 70,320.08	\$ 48,585.11	\$ <21,734.97>
TOTAL FEES & CHARGES	\$ 1,464,667.64	\$ 1,695,585.64	\$ 230,918.00
TOTAL OTHER REVENUE	\$ 124,686.90	\$ 30,541.19	\$ < 94,145.71>
BEGINNING BALANCE	\$ 4,586,627.40	\$ 5,920,925.83	\$ 1,334,298.43
<u>BALANCE</u>	<u>\$ 4,207,642.67</u>	<u>\$ 5,056,083.75</u>	<u>\$ 848,441.08</u>

SDC FUND SUMMARY

<u>DESCRIPTION</u>	<u>AS OF 10/31/21-22</u>	<u>AS OF 10/31/22-23</u>	<u>DIFFERENCE</u>
BEGINNING BALANCE	\$ 1,941,451.07	\$ 3,890,319.32	\$1,948,868.25
INTEREST	\$ 3,880.55	\$ 18,947.06	\$ 15,066.51
CITY OF NEWBERG	\$ 2,112,466.44	\$ 518,635.64	\$ <1,593,830.80>
CITY OF DUNDEE	\$ 55,655.30	\$ 2,856.70	\$ <52,798.60>

COUNTY OF YAMHILL	\$ 41,642.75	\$ 26,303.10	\$ < 15,339.65>
TRANSFERRED IN	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL REVENUE	\$ 4,155,096.11	\$ 4,457,061.82	\$ 301,965.71
TOTAL EXPENDITURE	\$ 213,264.96	\$ 241,117.36	\$ 27,852.40
<u>BALANCE</u>	<u>\$ 3,941,831.15</u>	<u>\$ 4,215,944.46</u>	<u>\$ 274,133.31</u>

RECOMMENDATION: Approve October 2022 Financials as submitted. Note we added to financial information.

V. PUBLIC PARTICIPATION

- A. No Request to be on Agenda
- B. Others not on Agenda

VI. ACTION ITEMS/COMMITTEE REPORTS/BOARD COMMENTS

A. Approve Budget Calendar for 2023-24 Budget - Please see pages (50-51) for copy of budget calendar.

RECOMMENDATION: Approve the 2023-24 Budget Calendar

B. Appoint Budget Committee – Please see page (51A). Will discuss at meeting.

C. Appoint Budget Officer for 2023-24 Budget – Will involve Casey, Brian and Julie in putting the budget together.

RECOMMENDATION: Appoint Superintendent as budget officer for 2023-24.

D. Approve RFQ for Bob Crystal Rilee Park Master Plan – Please see Pages (52-55) for copy of RFQ.

It is anticipated to select at least 3 firms to get timeline and cost.

RECOMMENDATION: Approve RFQ For Master Plan for Bob and Crystal Rilee Park

E. Approve Modifications To Retirement Plan – Please see Page (55A).

RECOMMENDATION: Approve changing age from 21 to no minimum age to participate in the Plan.

F. Habitat for Humanity Request – Please see page (55B).

RECOMMENDATION: Approve request to waive SDC's

G. Reports and Comments from Board Members – Given at meeting

VII. OLD BUSINESS

A. Update on Projects and Operation - Will discuss at meeting.

B. Pickle Ball, Trails, Golf Course Advisory Committee – Will give latest info at meeting.

C. Update Right of Way Easement Friends Park – Please see pages (56-58).

RECOMMENDATION: Approve the exchange of land, provided the state and fed's approve.

D. Dundee Access and Utility Easement for Paddle Launch- Will give update at meeting.

VIII. FROM THE SUPERINTENDENTS DESK

A. Superintendent Report – Will give update at meeting

B. Staff Reports – Please see pages (59-72).

IX. CORRESPONDENCE

A. Citizens Comments/Evaluations – Please see Pages (73-77)

B. Miscellaneous Information – Please see page (78-120).

X. ADJOURNMENT.

Next Regular Board Meeting January 26, 2023.

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CHEHALEM PARK AND RECREATION DISTRICT
REGULAR BOARD MEETING
CPRD Administration Office
125 S. Elliott Road
October 27, 2022
MINUTES

I. Don Loving called the meeting to order 6:00 p.m.

II. Roll Call

Board members:

Gayle Bizeau

Don Loving

Jim McMaster

Bart Rierson

Lisa Rogers

CPRD Staff:

John Bridges, Legal Counsel

Don Clements, Superintendent

Richard Cornwell, IT Specialist

Casey Creighton, Assistant Superintendent

Julie Petersen, Special Services Supervisor/Recreation Supervisor

Kat Ricker, Public Information Director

R. Scott Robinson, Golf Course Coordinator/Supervisor

Kellan Sasken, Special Services/Golf Director (remote)

Heidi Smith, Administrative Coordinator

Bryan Stewart, Basic Services Supervisor/Park and Facilities Supervisor

Public:

Chehalem Valley BMX

Ryann Storfa

Ryan Godsey

Brandon Loudermillh

Amanda Stout

Branden Stout

David Miller

Erin Mason

Sunny Harmesan

Natsuko Shiba

Jillian Perez

Lara Scratt

Carrie Godsey

Starr Thompson

Clayton Hanchett

Equestrian community, recreational trails interest

Ryann Reinhofer

Sallie Cutler

Mike Cauling

Jenni Jeronimo

Tamra Busch-Johnson

Kena Ramsey, Valley View Riders

Anne Dufay

Donna Kemp

Wendy Wente, Bob & Crystal Rilee Advisory Committee

Cricket Dixon

Heather Keller

Mountain Bike Interest

Brian Bowman, Bob & Crystal Rilee Advisory Committee

Golf Course Advisory Committee

Art Gregory

Steve Paulson

Sander Estate

Rob Daykin

Jeanette Adlong

No interest noted

Carey Martell

Bob Freshman

Jaydon Miller

Frank Dufay

Don Loving made comments acknowledging loss of recently deceased Newberg City Councilor Denise Bacon and observed a moment of silence.

- III. Approval of or changes to agenda – Don Loving introduced:
Add Rob Daykin on Sander Estate to public comments, Item D.
"Others not on agenda" becomes Item E.
Under "Action items," add Chehalem Valley BMX, Rilee Park, and Board comments.
- | | |
|--------------------|--------------|
| Moved | Lisa Rogers |
| Second | Bart Rierson |
| Passed unanimously | |

- IV. Approval of consent agenda**
- a. Approval of minutes of regular Board meeting on Sept. 29, 2022
 - b. Approval of bills payable
 - c. Approval of financials
 - Moved Bart Rierson
 - Second Jim McMaster
 - Passed unanimously
- V. Public participation**
- a. Chehalem Valley BMX - Sunny Harmeson and Ryan Storfa presented a signed petition to have CPRD Agreement for Use amended to have CVBMX Board named on agreement instead of an individual (Richard Klass). David Miller, former track operator for CVBMX, spoke on state of the organization. CPRD Legal Counsel John Bridges reported what he had found, that sees nothing that the organization qualifies as a 501 (C)3, and records only list two board members who appear to be related, and adding the related member was done by president and not appropriate; the board does have a set of bylaws, and Bridges urged them to reform internally, and provide something to Bridges from IRS; he is concerned that the insurance that is carried may have an exclusion if they do not maintain their corporate status. Also, Bridges found that CPRD does not have a contract with CVBMX; only with Beartracks BMX, an assumed business named in the 1980s. A contract would be with CPRD and the nonprofit. Also, it does not need to be a nonprofit; it could be some other type of entity, and the contract could be with that entity. Loving summarized that a new group could approach CPRD in spring with idea of entering into a contract, and would be looked upon favorably.

TWO-MINUTE RECESS 6:22 - 24 P.M.

- b. Ryann Reinhofer, equestrian trails user at Bob and Crystal Rilee Park said she believed that Crystal Rilee's intent was for property to be for horses and equestrians and did not mention mountain bikers. She had found 210 bike trail options in Oregon but only 12 for equestrians, and zero for equestrians only. She found signage confusing, some allowing equestrians and some not. She had experiences with children bike riders riding fast past horses outside the event times. She asked Don Clements if it was true that he had given someone permission over phone to ride bikes on trails on the west side, and he confirmed that he had, but that it had only been a one-time occurrence. She asked what the protocol is for making rules and decisions.
- c. Don Loving had Don Clements describe how CPRD had acquired the property. Bart asked for clarification on intent expressed for equestrian; Clements said he remembered that CPRD had agreed that we would not do away with the equestrian, and that we would have something agricultural,

and also not to cut trees beyond maintenance and safety cutting.

Loving described the advisory committee (Wendy in attendance). Loving said that while the committee intended to honor Crystal's wishes, this property was becoming a CPRD park and there would be changes.

Wendy Sanderson, resident on Parrett Mt., said it was difficult to see property being divergent from Crystal Rilee's wishes, that she wanted to promote her name, rural life, and equestrians.

Heather Keller, equestrian and mother of a mountain biker, said she had run into a couple of bikers and the kids did not know what to do or how to behave around horses, and she wanted horses-only area. Rierson asked about pedestrian hikers; Keller said they are quiet, and she wanted them to say hello.

Jennie Jeronimo, equestrian resident on Parrett Mt., had spoken to Casey Creighton, and he had told her that the "no horses" signs and barbed wire were not put up by CPRD and he would have them taken down, yet she said they were not a year later. She said the east side was good for young horses. Casey said we put up the signs to protect the trails when they were closed because it was raining.

Russ Sheehan talked about the signs, and how he had spoken with riders who said that they would not ride in certain areas, but they did, so he put up signs.

Lisa Rogers said she recalled that the Board had agreed that half of the park would be for horses, and half for bikes, because the advisory committee had recommended it.

Kristie Harnes/Barr said she was part of the foundation that gifted the property to CPRD, and the trails had been designed for walking and equestrian, and she knows that CPRD can change that, but the CPRD Board is not honoring the intention of the Foundation in the agreement.

Cricket Dixon, equestrians, does not encounter trouble with bikers at Willamette Mission or Nehalem State Park and suggested referring to their separate trails and signage.

Wendy Wente was chairperson of the advisory committee (2018 - 2019) and report with recommendations had included to continue with masterplan process, which may address different user types.

Rierson said the trails advisory committee was focusing on signage now and staff will be removing signs that were not put up by CPRD and creating better signage.

Steve Paulson said he had grown up with horses and asked if anyone had picked up on what Lisa Rogers had said, and Don Loving had moved on, but whoever thought that horses and bikes should be on the same trail was trouble, but change was coming.

Tom Hammer said he had asked about the insurance, and Don Loving had said SDAO handled this, and Hammer offered to have a source from Brown and Brown (which Hammer believed SDAO subcontracted to) to come in and talk about this.

Loving called on Brian Bowman, part of mountain biking community who had served on Rilee advisory committee, to speak. He said cyclists have a lot of common interests with equestrians, and also they appreciated the opportunity for a place to ride. He said the general feeling was that the east side was for riding, and the west side was for horses and closed to bikes, and there was signage to that end, although it could be improved. He said they had obtained permission to hold the bike events this season.

Sallie Cutler said users will bleed over from the two sides, and also there was no mention of (mountain) bikes in the donation of the property.
Discussion: repeated questions on the decision-making process.

Rierson said it would not be fair to the entire community who pays to subsidize the park to limit it to one user group.

Rogers said we didn't do this in a vacuum; we had a committee that got together as a group and made recommendations to the Board. From what recommendations had been made, what could be done? Brian Bowman had served on committee and had worked on trails. We must address the needs of as many of the taxpaying community as possible, and never meant to take away from the equestrian community.

Rierson said a number of us believe that horses and cyclists do not mix, so it is likely that the property will be split into two sides.

Wendy Wente said we did make recommendations but she did not believe that a decision had been made to adopt them, because the idea was they would go toward a masterplan.

Heather Keller said she has excavation companies and would offer Board

tour of property.

Jim McMaster said when he had worked for CPRD, he had researched horses and trails, and he asked staff to return with recommendations.

Loving closed public participation at 7:27 p.m.

Loving called on staff to make recommendations to the Board - Don Clements, Casey Creighton.

Clements said that with Board approval, he would make developing a masterplan a priority, and said it would take eight to 12 months. Clements said we need to separate the two at this point, and we need presence there such as a ranger. Loving said he wanted an on-site ranger. Clements said there would be cameras on property in one year. He said we are talking with experts who will volunteer for maintenance and talk about safety. Creighton and Clements said they would have signage up by the time it opens next year, defining separate sides.

Loving said he would allow a representative from equestrian community to participate in selection of masterplan consultant.

Kat Ricker described ways to submit communication to CPRD.

Loving closed discussion at 7:40 p.m.

Reconvened at 7:46 p.m.

d. Rob Daykin, retired Dundee city administrator representing himself as a Dundee resident, asked if decisions had already been made on funding for Sander Estate. Don Clements said the Board approved that we could go for a grant. It was not approved, but the state had made a recommendation to apply for LWCF grant instead, for portion of requested funding. Daykin said he is concerned, and asked what do you do if you do not get funded adequately? Loving said staff is aware of this. Daykin said no they're not. Casey Creighton said this won't even get the park open; although it has to be technically open, it won't be finished. Daykin is concerned that it may be delayed further. Clements said it will be phased. Creighton talked about undergrounding, utility work, and grading, walkways and irrigation that would all have to take place first. Daykin made recommendations. Clements said staff would send Daykin an email explaining its approach. Creighton said we would take (Daykin's) input under consideration.

Jumped to golf course committee report; see below, under VII. 7.

- VI. Action items/committee reports/Board comments**
- a. Audit review for 2020-21 (for acceptance) and 2021-22 (informational only)

Jim McMaster asked if we are good for insurance coverage, because recommendation is to have higher level of fidelity coverage for Board. Clements said he would contact SDAO.
Motion to accept the 2020-21 audit as submitted.
Moved Lisa Rogers
Second Bart Rierson
Passed unanimously
 - b. Jim McMaster made a request for Early Bird Rotary kinetic sculpture to be installed outside of Chehalem Cultural Center. Board consensus was no objection. Lisa Rogers requested that a memorial be made on base for Denise Bacon. Loving directed McMaster to bring up the question to Rotary and see if they would be okay with that.
 - c. Chehalem Valley BMX - No further discussion; see Public Participation, V. a.
 - d. Bob and Crystal Rilee Park - No further discussion; see Public Participation, V. b., c.
 - e. Reports and comments from Board members

Gayle Bizeau - Requested Board packet be issued earlier. Don Clements said he would get it out earlier. The Board agreed it would be good to have it the Friday the week before Board meetings.
Jim McMaster - Glad armory has a room opening back up for gymnastics.
Bart Rierson - Asked if we need a mediator for water exercise class; letters from an anonymous submitter who regularly mails handwritten complaints. Don Clements said we have looked into it several times and cannot find any problems, and he puts it into the Board packet because he thinks transparency is important. Don Loving said anything mailed becomes public record and needs to be included in the packet. Kat Ricker said she would begin redacting curse words from the letters.
Lisa Rogers - None
Don Loving - None
- VII. Old business/project updates**
- a. Updates on projects and questions - Casey Creighton reported updates; see packet.
 - b. Pickleball Advisory Committee - Has not met in several months. No update.
 - c. Trails Advisory Committee report - October meeting cancelled because no one was available to record minutes; therefore, no update.
 - d. Golf Course Advisory Committee report - Steve Paulson, Art Gregory, Chris Harper attended; Paulson reported on October meeting. Paulson asked Board to vote on \$5 increase in fees for construction of clubhouse from every member, and solicit donations for fund to build clubhouse. Administrative

Coordinator Heidi Smith said you cannot mix donation funds to Foundation with charges from CPRD; she explained the process of how donations toward the clubhouse could be made to the Foundation. Kellan Sasken described the price increase scenarios that he was looking at and how to structure it. Don Loving said with the right publicity campaign, the \$5 fee could be conveyed as not an increase in fees, but instead a donation, and would probably be well received.

Don Loving made motion to authorize staff to move forward with this idea to see if this can be done and return to Board with report on feasibility.

Moved Don Loving
Second Jim McMaster
Passed unanimously

- e. Update on ROW easement for Friends' Park - Clements said no update.
- f. Dundee access and utility easement for paddle launch - Creighton said no update.

VIII. From the superintendent's desk

- a. Superintendent's report – Clements said he had asked for input on staffing levels for managers and had received no complaints.
- b. Staff reports – Nothing reported from Heidi Smith. See packet for departmental reports from Creighton and Bryan Stewart on parks. Kat Ricker said a new position had been added, Lead Evening Receptionist; Amber Hill, had been promoted after one year of working the evening shift. Also, Ricker invited Board to Newberg City Club first meeting of the season, noon on Tuesday, Nov. 1 at Chehalem Cultural Center.

IX. Correspondence

- a. Citizen comments/evaluations – No further discussion. Rogers asked to make sure that an incident reported in correspondence about a reported broken ankle at Hoover Park was being taken care of. Stewart said they have someone working on the mole holes.

The Board agreed to meet next on Thursday, Dec. 1.

Loving said they would schedule an executive session at the next meeting; he would check with the Board member who made the request to see if that was agreeable.

- b. Misc. - Local Government/City County Dinner hosted by City of McMinnville, Nov. 17th.

X. Adjournment – Adjourned 9:02 p.m.

Next meeting: Thursday, Dec. 1, 2022 at CPRD Administration Office

Respectfully Submitted,

Kat Ricker, Public Information Director

**ACCOUNTS AND PAYROLL PAYABLE
FROM OCTOBER 12, 2022
UP TO NOVEMBER 18, 2022**

ACCOUNTS PAYABLE FOR GERNERAL FUND

<u>CHECK NUMBERS</u>	<u>AMOUNT</u>	<u>TYPE CHECKS</u>
126815-126999 PAYABLE	\$ 278,258.60	ACCOUNTS
126815 VOIDED	\$ <2,356.25>	
126875	\$ 639.25	PAYROLL
WIRE TRANSFER PAYROLL	\$ 377,464.11	PAYROLL
2291-2303 TRANSFERS	\$ 21,925.27	MANUAL/ACH
GRAND TOTAL	<u>\$ 678,287.23</u>	

BREAKOUT

<u>ACCOUNTS PAYABLE</u>	\$ 278,258.60
<u>PAYROLL</u>	\$ 378,103.36
<u>WIRE TRANSFER & ACH</u>	\$ 21,925.27

ACCOUNTS PAYABLE FOR SDC FUND

<u>CHECK NUMBERS</u>	<u>AMOUNT</u>	<u>TO WHOM</u>
1065	\$ 5,795.00	MIG-APG
1066	\$ 1,102.50	GREEN WORKS, PC
1067	\$ 1,791.00	WH PACIFIC
1064	\$ 11,734.85	GREEN WORKS, PC
GRAND TOTAL	<u>\$ 20,423.35</u>	

ACCOUNTS PYABLE FOR LOAN SERVICE FUND

<u>CHECK NUMBERS</u>	<u>AMOUNT</u>	<u>TO WHOM</u>
NO CHECKS	\$ 0.00	
GRAND TOTAL	<u>\$ 0.00</u>	

**ACCOUNTS PAYABLE FOR CAPITAL POOL CONSTRUCTION &
POOL BOND**

<u>CHECK NUMBERS</u>	<u>AMOUNT</u>	<u>TO WHOM</u>
NO CHECKS	\$ 0.00	
GRAND TOTAL	<u>\$ 0.00</u>	

BREAKOUT

<u>POOL BOND DEBT</u>	\$ 00.00
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BREAKOUT

<u>POOL BOND DEBT</u>	\$ 00.00
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ACCOUNTS PAYABLE FOR FOUNDATION

<u>CHECK NUMBERS</u>	<u>AMOUNT</u>	<u>TO WHOM</u>	
203 (FOOTBALL)	\$ 403.42	CITI	CARD
204 SOUP	\$ 29.70	US BANK	TECH
GRAND TOTAL	<u>\$ 433.12</u>		

FINANCIAL OVERVIEW
GENERAL FUND SUMMARY

DESCRIPTION	AS OF 10/31/21-22	AS OF 10/31/22-23	DIFFERENCE
Total Operational Expense	\$ 2,023,255.79	\$2,490,078.33	\$ 466,822.54
Total Capital Outlay & Transfers	\$ 15,403.56	\$ 149,475.69	\$ 134,072.13
GRAND TOTAL EXPENSES	\$ 2,038,659.35	\$2,639,554.02	\$ 600,894.67
Total Tax Revenue	\$ 70,320.08	\$ 49,585.11	\$ < 21,734.97>
Total Fees & Charges Revenue	\$ 1,464,667.64	\$1,695,585.64	\$ 230,918.00
Total Other Revenue	\$ 124,686.90	\$ 30,541.19	\$ < 94,145.71>
Beginning Balance	\$ 4,586,627.40	\$5,920,925.83	\$1,334,298.43
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BEGINNING BALANCE	\$ 1,941,451.07	\$3,890,319.32	\$1,948,868.25
GRAND TOTAL REVENUE	\$ 4,155,096.11	\$4,457,061.82	\$ 301,965.71

LOAN SERVICE FUND SUMMARY

DESCRIPTION	AS OF 10/31/21-22	AS OF 10/31/22-23	DIFFERENCE
GRAND TOTAL EXPENSES	\$ 0.00	\$ 0.00	\$ 0.00
REVENUE TRANSFERS	\$ 0.00	\$ 0.00	\$ 0.00
INTREST	\$ 0.00	\$ 196.40	\$ 196.40
BEGINNING BALANCE	\$ 33,702.97	\$ 34,000.55	\$ 297.58
GRAND TOTAL REVENUE	\$ 33,702.97	\$ 34,196.95	\$ 493.98

EQUIPMENT AND MAJOR MAINTENANCE FUND SUMMARY

DESCRIPTION	AS OF 10/31/21-22	AS OF 10/31/22-23	DIFFERENCE
GRAND TOTAL EXPENSES	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL REVENUE	\$ 0.00	\$ 0.00	\$ 0.00
BEGINNING BALANCE	\$ 0.00	\$ 0.00	\$ 0.00
GRAND TOTAL REVENUE	\$ 0.00	\$ 0.00	\$ 0.00

CAPITAL PROJECT POOL FUND SUMMARY

DESCRIPTION	AS OF 10/31/21-22	AS OF 10/31/22-23	DIFFERENCE
GRAND TOTAL EXPENSES	\$ 0.00	\$ 0.00	\$ 0.00
GRAND TOTAL REVENUE	\$ 0.00	\$ 0.00	\$ 0.00

BOND LOAN SERVICE SUMMARY

DESCRIPTION	AS OF 10/31/21-22	AS OF 10/31/22-23	DIFFERENCE
GRAND TOTAL EXPENSES	\$ 0.00	\$ 0.00	\$ 0.00
GRAND TOTAL REVENUE	\$ 145,609.32	\$ 390,897.46	\$ 245,288.14

General Ledger Revenue Analysis

User: hsmith
 Printed: 11/03/2022 9:34:14 AM
 Period 04 - 04
 Fiscal Year 2023



Account Number	Description	Budget	Period Amt	End Bal	Uncollected	% Collected
001	GENERAL FUND					
001-000-400000	BEGINNING FUND BALANCE	2,116,377.00	0.00	5,920,925.83	-3,804,548.83	279.77
001-000-410000	CURRENT TAXES	3,462,157.00	563.87	35,260.15	3,426,896.85	1.02
001-000-411000	PRIOR TAXES	125,000.00	5,352.00	13,324.96	111,675.04	10.66
001-000-450000	PARKS	10,225.00	6,029.00	13,913.27	-3,688.27	136.07
001-000-450415	PADDLE LAUNCH	0.00	0.00	0.00	0.00	0.00
001-000-451000	AQUATIC RECEIPTS	1,009,255.00	103,728.26	383,520.43	625,734.57	38.00
001-000-452000	ADULT SPORT RECEIPTS	40,680.00	0.00	1,100.00	39,580.00	2.70
001-000-453000	YOUTH SPORT RECEIPTS	331,200.00	28,440.00	139,736.12	191,463.88	42.19
001-000-453001	LITTLE LEAGUE FEES	0.00	0.00	0.00	0.00	0.00
001-000-453002	TUALATIN VALLEY YOUTH FOOTBALL	0.00	0.00	0.00	0.00	0.00
001-000-454000	RECREATION CLASSES INCOME	115,200.00	34,727.39	52,903.19	62,296.81	45.92
001-000-454001	CLASSES/SPECIAL ACTIVITY	0.00	0.00	0.00	0.00	0.00
001-000-455000	PLAYGRNDSCENTERS	657,000.00	40,511.65	187,578.78	469,421.22	28.55
001-000-456000	COMM TRSCOUT HOUSE INCOME	77,855.00	5,840.00	40,451.00	37,404.00	51.96
001-000-457000	COMMUNITY SCHOOL	57,500.00	17,434.00	21,286.95	36,213.05	37.02
001-000-458000	GC MAINT REIMB	0.00	0.00	0.00	0.00	0.00
001-000-459000	GOLF COURSE CLUB HOUSE	1,567,000.00	148,436.10	837,922.32	729,077.68	53.47
001-000-460000	EWING YG PK PROG INCOME	0.00	0.00	0.00	0.00	0.00
001-000-472000	CONCESSION INCOME	15,100.00	3,838.56	9,782.08	5,317.92	64.78
001-000-474000	PRESCHOOL INCOME	77,866.00	2,568.81	7,391.50	70,474.50	9.49
001-000-476000	CHEH VALL BABE RUTH ASSN	0.00	0.00	0.00	0.00	0.00
001-000-478000	LITTLE LEAGUE INCOME	0.00	0.00	0.00	0.00	0.00
001-000-479000	NDOT REVENUE INCOME	0.00	0.00	0.00	0.00	0.00
001-000-480000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
001-000-480010	INTEREST EARNINGS	30,000.00	8,495.03	29,231.11	768.89	97.44
001-000-480020	SKATE PARK INCOME	0.00	0.00	0.00	0.00	0.00
001-000-480022	GRANTS/OAN/OTHER	0.00	0.00	0.00	0.00	0.00
001-000-480025	MISCELLANEOUS INCOME	50,000.00	728.60	1,310.08	48,689.92	2.62
001-000-480028	PARK RESERVATION INCOME	0.00	0.00	0.00	0.00	0.00
001-000-480030	INSURANCE REFUNDS	0.00	0.00	0.00	0.00	0.00
001-000-480040	DONATIONS	0.00	0.00	0.00	0.00	0.00
001-000-480099	ALLOW FOR RETURNED CHECKS	0.00	0.00	0.00	0.00	0.00
001-000-488000	CHEHALEM TIGER VBALL INCOME	0.00	0.00	0.00	0.00	0.00
001-000-490002	TRANSFER	0.00	0.00	0.00	0.00	0.00
001-000-501000	CPT INCOME	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amt	End Bal	Uncollected	% Collected
001-000-502000	INDOT INCOME	0.00	0.00	0.00	0.00	0.00
001-000-503000	BAMBINO LEAGUE INCOME	0.00	0.00	0.00	0.00	0.00
001-000-504000	BABE RUTH INCOME	8,000.00	0.00	0.00	8,000.00	0.00
001-000-505000	CHEHALEM TIGER VBALL INCOME	0.00	0.00	0.00	0.00	0.00
001-000-506000	QUILT CLUB INCOME	1,500.00	0.00	0.00	1,500.00	0.00
001-000-507000	NEWBERG THEATRE GRUOP INCOME	10,000.00	0.00	0.00	10,000.00	0.00
001-000-508000	Historic Friends of Nbg	0.00	0.00	0.00	0.00	0.00
001-000-509000	TVALATIN VALLEY FOOTBALL REV.	22,000.00	0.00	0.00	22,000.00	0.00
001-000-510000	LACROSSE	10,000.00	0.00	0.00	10,000.00	0.00
001-000-511000	Basketball	0.00	0.00	0.00	0.00	0.00
	REVENUE	9,793,915.00	406,693.27	7,695,637.77	2,098,277.23	78.58
001	GENERAL FUND	9,793,915.00	406,693.27	7,695,637.77	2,098,277.23	78.58
005	EWING YOUNG FUND	0.00	0.00	0.00	0.00	0.00
005-000-400000	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
005-000-461000	INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00
005-000-467000	CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
	REVENUE	0.00	0.00	0.00	0.00	0.00
005	EWING YOUNG FUND	0.00	0.00	0.00	0.00	0.00
025	EQUIPMENT & MAJOR MAINT	0.00	0.00	0.00	0.00	0.00
025-000-400000	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
025-000-461000	INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00
025-000-490001	TRANSFERS FRM GENL FUND	0.00	0.00	0.00	0.00	0.00
	REVENUE	0.00	0.00	0.00	0.00	0.00
025	EQUIPMENT & MAJOR MAINT	0.00	0.00	0.00	0.00	0.00
026	LOAN SERVICE FUND	0.00	0.00	0.00	0.00	0.00
026-000-131001	FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
026-000-160000	TAXES ON BOND	0.00	0.00	0.00	0.00	0.00
026-000-400000	BEGINNING FUND BALANCE	34,888.00	0.00	34,000.55	887.45	97.46
026-000-410000	GRANT INCOME	0.00	0.00	0.00	0.00	0.00
026-000-410001	LOANS	0.00	0.00	0.00	0.00	0.00
026-000-461000	INTEREST EARNINGS	0.00	59.88	196.40	-196.40	0.00
026-000-461002	INTEREST ON INVESTMENTS	0.00	0.00	0.00	0.00	0.00
026-000-467000	CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
026-000-470000	EWING YOUNG PARK INCOME	0.00	0.00	0.00	0.00	0.00
	REVENUE	34,888.00	59.88	34,196.95	691.05	98.02

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Account Number	Description	Budget	Period Amt	End Bal	Uncollected	% Collected
026	LOAN SERVICE FUND	34,888.00	59.88	34,196.95	691.05	98.02
035	SDC FUNDS	2,000,000.00	0.00	3,890,319.32	-1,890,319.32	194.52
035-000-400000	BEGINNING BALANCE DUNDEE	0.00	0.00	0.00	0.00	0.00
035-000-400001	BEGINNING BALANCE NEWBERG	0.00	0.00	0.00	0.00	0.00
035-000-400002	BEGINNING BALANCE NEWBERG	0.00	0.00	0.00	0.00	0.00
035-000-400003	BEGINNING BALANCE YAMHILL CO	0.00	0.00	0.00	0.00	0.00
035-000-460000	SCD INCOME	0.00	0.00	0.00	0.00	0.00
035-000-460001	SDC FUNDS-DUNDEE	75,000.00	0.00	2,856.70	72,143.30	3.81
035-000-460002	SDC FUNDS-NEWBERG	650,000.00	0.00	518,635.64	131,364.36	79.79
035-000-460003	SDC FUNDS-YAMHILL COUNTY	75,000.00	0.00	26,303.10	48,696.90	35.07
035-000-461000	INTEREST EARNED	2,500.00	0.00	0.00	2,500.00	0.00
035-000-461001	INTEREST EARNED-DUNDEE	0.00	243.03	770.59	-770.59	0.00
035-000-461002	INTEREST EARNED-NEWBERG	0.00	5,486.45	16,102.85	-16,102.85	0.00
035-000-461003	INTEREST EARNED-YAMHILL COUNTY	0.00	648.78	2,073.62	-2,073.62	0.00
035-000-620001	ACQUISITION	0.00	0.00	0.00	0.00	0.00
035-000-620002	DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
	REVENUE	2,802,500.00	359,547.72	4,457,061.82	-1,654,561.82	159.04
035-000-490000	Transfer in	0.00	0.00	0.00	0.00	0.00
	Transfer IN	0.00	0.00	0.00	0.00	0.00
035	SDC FUNDS	2,802,500.00	359,547.72	4,457,061.82	-1,654,561.82	159.04
036	CP Pool Fund	0.00	0.00	0.00	0.00	0.00
036-000-108000	DNU BOND REV	0.00	0.00	0.00	0.00	0.00
036-000-119000	Proceed from Bond	0.00	0.00	0.00	0.00	0.00
036-000-400000	B FB LGIP	0.00	0.00	0.00	0.00	0.00
036-000-400001	BEG BAL US BANK	0.00	0.00	0.00	0.00	0.00
036-000-410000	DNU TAXESBOND CURRENT	0.00	0.00	0.00	0.00	0.00
036-000-461000	INT EARN 5208	0.00	0.00	0.00	0.00	0.00
036-000-461003	USBANK CP INT	0.00	0.00	0.00	0.00	0.00
036-000-480022	OTHER INCOME SOURCES	0.00	0.00	0.00	0.00	0.00
036-000-490001	TRANSFERS FRM GENL FUND	0.00	0.00	0.00	0.00	0.00
036-000-846001	DNU INT REV B5208	0.00	0.00	0.00	0.00	0.00
	REVENUE	0.00	0.00	0.00	0.00	0.00
036	CP Pool Fund	0.00	0.00	0.00	0.00	0.00
037	BOND LOAN SERVICE	0.00	0.00	363,811.27	-363,811.27	0.00
037-000-400000	Pool LS Fund Balance	0.00	0.00	363,811.27	-363,811.27	0.00
037-000-410000	BOND CURRENT	0.00	260.50	16,289.77	-16,289.77	0.00

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Account Number	Description	Budget	Period Amt	End Bal	Uncollected	% Collected
037-000-411000	PRIOR BOND	0.00	2,423.32	6,719.12	-6,719.12	0.00
037-000-480025	Misc Rev	0.00	0.00	0.00	0.00	0.00
037-000-490000	TRX LS POOL BOND	1,355,225.00	0.00	0.00	1,355,225.00	0.00
037-000-846001	INT REV BOND LS	0.00	1,290.79	4,077.30	-4,077.30	0.00
	REVENUE	1,355,225.00	3,974.61	390,897.46	964,327.54	28.84
037	BOND LOAN SERVICE	1,355,225.00	3,974.61	390,897.46	964,327.54	28.84
	Revenue Total	13,986,528.00	770,275.48	12,577,794.00	1,408,734.00	0.8993

General Ledger Expense vs Budget

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 Period 04 - 04
 Fiscal Year 2023



Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001	GENERAL FUND							
000	TRANSFER ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-000-490000	Transfer for Errors	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-000-490006	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000								
413	ADMINISTRATION DEPARTMENT							
001-413-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-110001	SUPERINTENDENT	117,777.00	9,814.68	39,258.72	78,518.28	0.00	78,518.28	66.67
001-413-110002	ADMINISTRATION SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-110003	ASSISTANT SUPERINTENDENT	110,207.00	9,183.86	32,143.51	78,063.49	0.00	78,063.49	70.83
001-413-110032	ADMIN. COORDINATOR	64,436.00	5,369.62	21,035.83	43,400.17	0.00	43,400.17	67.35
001-413-110034	ADMINISTRATIVE SECRETARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-110035	Public Information Coordinator	71,040.00	5,920.00	23,315.71	47,724.29	0.00	47,724.29	67.18
001-413-110036	EVENTMARKETING COORDINATOR	45,793.00	3,816.08	14,949.95	30,843.05	0.00	30,843.05	67.35
001-413-110037	AQUATIC SPECIALIST	43,613.00	3,634.36	14,202.26	29,410.74	0.00	29,410.74	67.44
001-413-120000	PARTTIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-120001	CLERKTYPIST/CASHIER	8,970.00	0.00	341.73	8,628.27	0.00	8,628.27	96.19
001-413-120002	Registration Clerks	150,249.00	6,944.00	28,894.71	121,354.29	0.00	121,354.29	80.77
001-413-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-140001	FICA	46,825.00	3,406.02	13,273.06	33,551.94	0.00	33,551.94	71.65
001-413-140002	UNEMPLOYMENT	36,725.00	93.81	445.74	36,279.26	0.00	36,279.26	98.79
001-413-140003	RETIREMENT	36,682.00	2,713.78	10,396.41	26,285.59	0.00	26,285.59	71.66
001-413-140004	HEALTH INSURANCE	115,010.00	9,368.00	36,305.39	78,704.61	0.00	78,704.61	68.43
001-413-140005	SAIF	2,264.00	89.41	400.85	1,863.15	0.00	1,863.15	82.29
	PERSONNEL EXPENSE	849,591.00	60,353.62	234,963.87	614,627.13	0.00	614,627.13	72.34
001-413-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-210001	OFFICE SUPPLIES	11,600.00	351.64	2,155.19	9,444.81	0.00	9,444.81	81.42
001-413-210002	POSTAGE SUPPLIES	1,500.00	-99.60	254.00	1,246.00	0.00	1,246.00	83.07
001-413-210003	PROGRAM SUPPLIES	9,300.00	55.42	855.98	8,444.02	0.00	8,444.02	90.80

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-413-210020	PROMOTIONAL SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-413-310000	PRNTGADVERPUBLCITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-310001	CLASSIFIED ADS	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-413-310002	BROCHURE	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-413-310003	FLYERS,SCHELDULES, MISC.	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-413-310010	PUBLICITY	1,000.00	10.63	10.63	989.37	0.00	989.37	98.94
001-413-320000	DUESMTGSTRANTRVLEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-320001	DIRECTORS FEES	360.00	0.00	0.00	360.00	0.00	360.00	100.00
001-413-320002	PROF DUESFEESMAGSBOOKS	9,000.00	4,590.00	7,300.10	1,699.90	0.00	1,699.90	18.89
001-413-320003	CONFERENCES & WORKSHOPS	5,500.00	0.00	1,029.09	4,470.91	0.00	4,470.91	81.29
001-413-320004	STAFF MILEAGE	1,000.00	0.00	659.26	340.74	0.00	340.74	34.07
001-413-320005	STAFF EXPENSES	7,750.00	543.18	4,541.69	3,208.31	0.00	3,208.31	41.40
001-413-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-331004	TELEPHONE	4,500.00	310.00	1,280.05	3,219.95	0.00	3,219.95	71.55
001-413-331005	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-331007	Fees (activenetcbank)	7,000.00	423.46	1,919.44	5,080.56	0.00	5,080.56	72.58
001-413-340000	INTERNET & COMMUNICATION TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-340001	INTERNET AND COMMUNICATION	732.00	64.05	1,726.14	-994.14	0.00	-994.14	-135.81
001-413-340002	DATA STORAGE AND BACKUP	365.00	2.99	408.97	-43.97	0.00	-43.97	-12.05
001-413-340003	VIDEO AND PHOTOGRAPHY	732.00	19.09	76.36	655.64	0.00	655.64	89.57
001-413-340004	ONLINE ADVERTISING	365.00	0.00	0.00	365.00	0.00	365.00	100.00
001-413-355000	MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-355001	BUILDING MAINT & REPAIR	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-413-355002	STRUCTURE MAINT & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-355003	EQUIPMENT MAINT & REPAIR	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-413-380000	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-380001	LEGAL SERVICES	50,000.00	2,595.00	10,672.50	39,327.50	0.00	39,327.50	78.66
001-413-380002	AUDIT SERVICES	27,500.00	0.00	0.00	27,500.00	0.00	27,500.00	100.00
001-413-380003	PROGRAM CONTRACTS	15,000.00	5,595.86	24,283.72	-9,283.72	0.00	-9,283.72	-61.89
001-413-380004	INSURANCE SERVICES	13,500.00	0.00	0.00	13,500.00	0.00	13,500.00	100.00
001-413-380005	INTEREST	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-413-380006	EQUIP. MAINT. CONTRACTS	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-413-380007	CONSULTANT SERVICES	32,000.00	0.00	0.00	32,000.00	0.00	32,000.00	100.00
001-413-380008	PROPERTY TAXES	18,500.00	18,348.45	18,348.45	151.55	0.00	151.55	0.82
001-413-391000	ELECTIONS	28,000.00	0.00	0.00	28,000.00	0.00	28,000.00	100.00
001-413-456000	RENTAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-456002	EQUIPMENT RENTAL	750.00	0.00	0.00	750.00	0.00	750.00	100.00
001-413-456003	BUILDINGS & STRUCTURES MATL, SERV., SUPPLIES	254,954.00	32,810.17	75,521.57	179,432.43	0.00	179,432.43	70.38
413	ADMINISTRATION DEPARTMENT	1,104,545.00	93,163.79	310,485.44	794,059.56	0.00	794,059.56	71.89
450	EXPENDITURES							
001-450-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-450-110021	PARKS (Project) SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-110022	PARKS LEAD/Grounds Coordinator	61,367.00	5,113.90	19,826.41	41,540.59	0.00	41,540.59	67.69
001-450-110023	MAINT SUPER Park Director	0.00	0.00	3,155.36	-3,155.36	0.00	-3,155.36	0.00
001-450-110024	PK TECH Building Coordinator	53,012.00	0.00	13,803.23	39,208.77	0.00	39,208.77	73.96
001-450-110025	PARKS TECH 2	43,613.00	2,819.12	13,469.18	30,143.82	0.00	30,143.82	69.12
001-450-110026	PARKS TECH 3 (GROUNDS)	39,558.00	3,014.47	10,237.92	29,320.08	0.00	29,320.08	74.12
001-450-110027	SYSTEM IT TECH 4	39,558.00	3,139.50	12,138.41	27,419.59	0.00	27,419.59	69.31
001-450-110028	PARKS TECH 5 (BLDG)	39,558.00	3,296.48	11,537.68	28,020.32	0.00	28,020.32	70.83
001-450-110029	PARKTRAIL SPECIALIST 1	53,012.00	5,113.90	17,898.65	35,113.35	0.00	35,113.35	66.24
001-450-110030	PARKTRAIL SPECIALIST 2	53,012.00	6,508.36	19,162.72	33,849.28	0.00	33,849.28	63.85
001-450-110032	ADM COOR BS Super	81,600.00	6,800.04	27,087.69	54,512.31	0.00	54,512.31	66.80
001-450-110033	SECRETARY I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-110034	SECRETARY II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-120000	PARTTIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-120001	PARK LABORER 1	342,373.00	16,419.28	109,917.95	232,455.05	0.00	232,455.05	67.90
001-450-120002	PARK LABORER 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-135000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-140001	FICA	61,709.00	3,993.88	19,749.73	41,959.27	0.00	41,959.27	68.00
001-450-140002	UNEMPLOYMENT	48,399.00	206.11	1,090.75	47,308.25	0.00	47,308.25	97.75
001-450-140003	RETIREMENT	37,607.00	953.12	4,833.78	32,773.22	0.00	32,773.22	87.15
001-450-140004	HEALTH INSURANCE	192,750.00	7,680.23	36,841.91	155,908.09	0.00	155,908.09	80.89
001-450-140005	SAIF	47,671.00	1,517.97	8,033.20	39,637.80	0.00	39,637.80	83.15
	PERSONNEL EXPENSE	1,194,799.00	66,576.36	328,784.57	866,014.43	0.00	866,014.43	72.48
001-450-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-210001	OFFICE SUPPLIES	3,094.00	102.38	1,707.45	1,386.55	0.00	1,386.55	44.81
001-450-210002	POSTAGE SUPPLIES	1,078.00	28.20	112.20	965.80	0.00	965.80	89.59
001-450-210003	PROGRAM SUPPLIES	12,400.00	1,477.50	9,772.97	2,627.03	0.00	2,627.03	21.19
001-450-210004	SMALL TOOLS	9,612.00	1,489.52	9,577.10	34.90	0.00	34.90	0.36
001-450-210005	JANITORIAL SUPPLIES	25,845.00	1,969.55	8,795.65	17,049.35	0.00	17,049.35	65.97
001-450-210006	CHEMICAL & AGRIL SUPPLIES	48,699.00	538.43	1,967.40	46,731.60	0.00	46,731.60	95.96
001-450-210008	GAS & OIL SUPPLIES	24,052.00	1,682.00	6,918.37	17,133.63	0.00	17,133.63	71.24
001-450-310000	PRNTGADVERPUBLCITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-310001	CLASSIFIED ADS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-310002	BROCHURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-310003	FLYERS, SCHEDULES, MISC.	2,360.00	0.00	0.00	2,360.00	0.00	2,360.00	100.00
001-450-320000	DUESMTGSTRAINTRVLEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-320002	PROF. DUESFEESMAGS.BKS	4,890.00	199.00	543.83	4,346.17	0.00	4,346.17	88.88
001-450-320003	CONFERENCES & WORKSHOPS	5,050.00	365.98	1,336.97	3,713.03	0.00	3,713.03	73.53
001-450-320004	STAFF MILLEAGE	224.00	0.00	0.00	224.00	0.00	224.00	100.00
001-450-320005	STAFF EXPENSE	400.00	276.63	2,394.20	-1,994.20	0.00	-1,994.20	-498.55
001-450-331000	UTILITIES	0.00	0.00	176.62	-176.62	0.00	-176.62	0.00
001-450-331001	ELECTRICITY	78,000.00	6,766.77	26,208.97	51,791.03	0.00	51,791.03	66.40
001-450-331002	NATURAL GAS	59,421.00	217.29	651.89	58,769.11	0.00	58,769.11	98.90
001-450-331003	WATER & SEWER	236,735.00	56,880.02	146,238.73	90,496.27	0.00	90,496.27	38.23
001-450-331004	TELEPHONE	4,980.00	96.62	1,434.57	3,545.43	0.00	3,545.43	71.19
001-450-331005	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-450-331006	GARBAGE EXPENSE	22,389.00	1,465.35	5,803.16	16,585.84	0.00	16,585.84	74.08
001-450-331007	FEE\$activetecbank)	600.00	33.41	236.61	363.39	0.00	363.39	60.57
001-450-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-340001	INTERNET AND COMMUNICATION	8,572.00	60.00	6,427.67	2,144.33	0.00	2,144.33	25.02
001-450-340002	DATA AND STORAGE BACK UP	4,201.00	504.90	904.89	3,296.11	0.00	3,296.11	78.46
001-450-340003	VIDEO AND PHOTOGRAPHY	185.00	0.00	0.00	185.00	0.00	185.00	100.00
001-450-340004	ONLINE ADVERTISING	50.00	0.00	0.00	50.00	0.00	50.00	100.00
001-450-355001	BUILDING MAINT. & REPAIR	53,010.00	1,695.61	28,148.64	24,861.36	0.00	24,861.36	46.90
001-450-355002	STRUCTURE MAINT. & REPAIR	23,636.00	631.14	5,816.97	17,819.03	0.00	17,819.03	75.39
001-450-355003	EQUIPMENT MAINT. & REPAIR	51,760.00	4,881.90	21,658.96	30,101.04	0.00	30,101.04	58.16
001-450-355004	GROUND MAINT. & REPAIR	75,950.00	8,852.33	18,429.98	57,520.02	0.00	57,520.02	75.73
001-450-380000	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-380003	PROGRAM CONTRACTS	328,756.00	13,513.60	72,044.81	256,711.19	0.00	256,711.19	78.09
001-450-380004	INSURANCE SERVICES	44,000.00	0.00	460.00	43,540.00	0.00	43,540.00	98.95
001-450-380006	EQUIP. MAINT. CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-380009	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-456001	PARKS LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-456002	EQUIPMENT RENTAL	5,100.00	235.00	834.61	4,265.39	0.00	4,265.39	83.64
001-450-456003	BUILDINGS & STRUCTURES	5,125.00	0.00	2,323.00	2,802.00	0.00	2,802.00	54.67
	MATL. SERV., SUPPLIES	1,140,174.00	103,963.13	380,926.22	759,247.78	0.00	759,247.78	66.59
450	EXPENDITURES	2,334,973.00	170,539.49	709,710.79	1,625,262.21	0.00	1,625,262.21	69.61
451	AQUATICS							
001-451-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-110001	AQUATIC ss SUPERVISOR	22,667.00	1,888.90	7,446.05	15,220.95	0.00	15,220.95	67.15
001-451-110002	ADMIN COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-110003	SECRETARY I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-110003	SECRETARY II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-110003	AQUATIC COORDINATOR	61,367.00	4,870.40	19,080.69	42,286.31	0.00	42,286.31	68.91
001-451-110003	Aquatic Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-110003	AQUATIC SPECIALIST	48,083.00	4,207.22	16,398.89	31,684.11	0.00	31,684.11	65.89
001-451-120000	PARTTIME & TEM SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-120001	GUARDS	251,160.00	18,218.42	87,215.78	163,944.22	0.00	163,944.22	65.27
001-451-120002	CASHIERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-120003	INSTRUCTORS	101,674.00	3,708.42	31,389.40	70,284.60	0.00	70,284.60	69.13
001-451-120004	COACHES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-120005	FITNESS INSTRUCTOR	18,756.00	1,282.71	6,287.35	12,468.65	0.00	12,468.65	66.48
001-451-120006	PERSONAL TRAINER	3,848.00	78.42	1,333.14	2,514.86	0.00	2,514.86	65.35
001-451-120007	FC MONITOR	25,116.00	3,941.12	18,970.13	6,145.87	0.00	6,145.87	24.47
001-451-120008	Lead Guard	42,331.00	865.09	3,459.98	38,871.02	0.00	38,871.02	91.83
001-451-120009	CHILD MINDER	25,116.00	0.00	0.00	25,116.00	0.00	25,116.00	100.00
001-451-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-140001	FICA	45,909.00	2,984.49	14,641.26	31,267.74	0.00	31,267.74	68.11
001-451-140002	UNEMPLOYMENT	36,007.00	170.02	848.77	35,158.23	0.00	35,158.23	97.64

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-451-140003	RETIREMENT	10,701.00	877.34	3,434.11	7,266.89	0.00	7,266.89	67.91
001-451-140004	HEALTH INSURANCE	52,250.00	2,515.80	14,282.68	37,967.32	0.00	37,967.32	72.66
001-451-140005	SAIF	35,465.00	1,236.84	6,353.79	29,111.21	0.00	29,111.21	82.08
	PERSONNEL EXPENSE	780,450.00	46,845.19	231,142.02	549,307.98	0.00	549,307.98	70.38
001-451-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-210001	OFFICE SUPPLIES	5,510.00	173.95	2,160.02	3,349.98	0.00	3,349.98	60.80
001-451-210002	POSTAGE SUPPLIES	450.00	7.20	76.30	373.70	0.00	373.70	83.04
001-451-210003	PROGRAM SUPPLIES	18,915.00	1,074.55	6,879.24	12,035.76	0.00	12,035.76	63.63
001-451-210004	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-210005	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-210006	CHEMICAL & AGR. SUPPLIES	30,800.00	2,155.50	15,841.63	14,958.37	0.00	14,958.37	48.57
001-451-210007	STORE SUPPLIES	7,500.00	0.00	2,179.53	5,320.47	0.00	5,320.47	70.94
001-451-210008	GAS & OIL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-310000	PRNTGADYVERPUBLCITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-310001	CLASSIFIED ADS	625.00	0.00	0.00	625.00	0.00	0.00	0.00
001-451-310002	BROCHURE	1,450.00	0.00	0.00	1,450.00	0.00	0.00	0.00
001-451-310003	FLYERS, SCHEDULES, MISC.	4,850.00	56.05	224.20	4,625.80	0.00	4,625.80	95.38
001-451-320000	DUESMTGSTRAINTRVLEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-320001	DIRECTORS FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-320002	PROF. DUESFEESMAGS BKS	5,340.00	716.42	2,288.23	3,051.77	0.00	3,051.77	57.15
001-451-320003	CONFERENCE & WORKSHOPS	1,450.00	0.00	0.00	1,450.00	0.00	0.00	100.00
001-451-320004	STAFF MILEAGE	350.00	0.00	0.00	350.00	0.00	0.00	100.00
001-451-320005	STAFF EXPENSE	1,000.00	9.37	43.74	956.26	0.00	956.26	95.63
001-451-320006	WATER POLO EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-331001	ELECTRICITY	207,833.00	19,249.69	70,619.28	137,213.72	0.00	137,213.72	66.02
001-451-331002	NATURAL GAS	69,764.00	4,754.75	14,598.23	55,165.77	0.00	55,165.77	79.07
001-451-331003	WATER & SEWER	29,825.00	7,563.45	25,112.05	4,712.95	0.00	4,712.95	15.80
001-451-331004	TELEPHONE	8,700.00	514.01	1,649.35	7,050.65	0.00	7,050.65	81.04
001-451-331005	DOE REPAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-331007	FEES(activeneccbank)	62,625.00	6,128.50	24,153.43	38,471.57	0.00	38,471.57	61.43
001-451-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-340001	INTERNET AND	1,067.00	0.00	857.94	209.06	0.00	209.06	19.59
	COMMUNICATION							
001-451-340002	DATA STORAGE AND BACKUP	45.00	0.00	0.00	45.00	0.00	45.00	100.00
001-451-340003	VIDEO AND ONLINE	210.00	19.08	76.32	133.68	0.00	133.68	63.66
	PHOTOGRAPHY							
001-451-340004	ONLINE ADVERTISING	262.00	0.00	0.00	262.00	0.00	262.00	100.00
001-451-355000	MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-355001	BUILDING MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-355002	STRUCTURE MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-355003	EQUIPMENT MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-355004	GROUND MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-380000	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-380001	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-380003	PROGRAM CONTRACTS	22,000.00	581.53	390.23	21,609.77	0.00	21,609.77	98.23
001-451-380004	INSURANCE SERVICES	46,449.00	0.00	290.62	46,158.38	0.00	46,158.38	99.37

Account Number	Description	Budget	Period Amount	YTTD Amount	YTTD Variance	Encumbered	Available	% Available
001-451-380005	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-380006	EQUIP MAINT. CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-380007	FITNESS CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-380009	REFUNDS	450.00	0.00	106.00	344.00	0.00	344.00	76.44
001-451-456000	RENTAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-456001	PARKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-456002	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-456003	BUILDINGS & STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	<u>527,470.00</u>	<u>43,004.05</u>	<u>167,546.34</u>	<u>359,923.66</u>	<u>0.00</u>	<u>359,923.66</u>	<u>68.24</u>
451	AQUATICS	1,307,920.00	89,849.24	398,688.36	909,231.64	0.00	909,231.64	69.52
452	ADULT SPORTS DEPARTMENT							
001-452-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-110032	Admin COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-110033	SECRETARY I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-110034	SECRETARY II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-110043	ADULT SPORTS Coord	9,205.00	0.00	793.74	8,411.26	0.00	8,411.26	91.38
001-452-110044	ADULT SPORTS (89)SUPERVISOR	4,533.00	377.78	1,496.17	3,036.83	0.00	3,036.83	66.99
001-452-120000	PARTTIME & TEMP. SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-120001	SPORTS ASSISTANT	40,186.00	0.00	0.00	40,186.00	0.00	40,186.00	100.00
001-452-135000	SPORTS LEADERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-135001	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-135002	FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-135002	PARTTIME & TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-140001	FICA	4,125.00	28.88	175.10	3,949.90	0.00	3,949.90	95.76
001-452-140002	UNEMPLOYMENT	3,235.00	0.08	5.03	3,229.97	0.00	3,229.97	99.84
001-452-140003	RETIREMENT	1,113.00	30.22	183.19	929.81	0.00	929.81	83.54
001-452-140004	HEALTH INSURANCE	5,450.00	101.08	795.71	4,654.29	0.00	4,654.29	85.40
001-452-140005	SAIF	3,187.00	9.25	76.32	3,110.68	0.00	3,110.68	97.61
	PERSONNEL EXPENSE	<u>71,034.00</u>	<u>547.29</u>	<u>3,525.26</u>	<u>67,508.74</u>	<u>0.00</u>	<u>67,508.74</u>	<u>95.04</u>
001-452-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-210001	OFFICE SUPPLIES	1,600.00	29.62	1,004.96	595.04	0.00	595.04	37.19
001-452-210002	POSTAGE SUPPLIES	175.00	0.00	0.60	174.40	0.00	174.40	99.66
001-452-210003	PROGRAM SUPPLIES	13,260.00	312.50	1,491.00	11,769.00	0.00	11,769.00	88.76
001-452-210004	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-210005	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-210006	CHEMICAL & AGRI. SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-210007	GAS & OIL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-210008	STORE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-310000	PRNTGADVERPUBLCITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-310001	CLASSIFIED ADS	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-452-310002	BROCHURE	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-452-310003	FLYERS, SCHEDULES, MISC.	300.00	0.00	0.00	300.00	0.00	300.00	100.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-452-320000	DUESMTGSTRAINTRVLEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-320001	DIRECTORS FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-320002	PROF. DUESFEESMAGS.BKS	1,700.00	19.00	76.00	1,624.00	0.00	1,624.00	95.53
001-452-320003	CONFERENCES & WORKSHOPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-320004	STAFF MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-320005	STAFF EXPENSE	250.00	0.00	0.00	250.00	0.00	250.00	100.00
001-452-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-331001	ELECTRICITY	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
001-452-331003	WATER & SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-331004	TELEPHONE	1,300.00	0.00	0.00	964.72	0.00	964.72	74.21
001-452-331005	MISCELLANEOUS	0.00	0.00	335.28	0.00	0.00	0.00	0.00
001-452-331007	FEES(activencbank)	750.00	0.00	1.96	748.04	0.00	748.04	99.74
001-452-340000	INTERNET AND COMMUNCAATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-340001	INTERNET AND COMMUNCAATION	487.50	0.00	0.00	487.50	0.00	487.50	100.00
001-452-340002	COMMUNICATION							
001-452-340002	DATA STORAGE AND BACK UP	87.50	0.00	0.00	87.50	0.00	87.50	100.00
001-452-340003	VIDEO AND PHOTOGRAPHY	87.50	19.09	76.36	11.14	0.00	11.14	12.73
001-452-340004	ONLINE ADVERTISING	87.50	0.00	0.00	87.50	0.00	87.50	100.00
001-452-355000	MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-355001	BUILDING MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-355002	STRUCTURE MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-355003	EQUIPMENT MAINT. & REPAIR	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-452-355004	GROUN MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-380000	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-380003	PROGRAM CONTRACTS	16,000.00	0.00	5,550.00	10,450.00	0.00	10,450.00	65.31
001-452-380004	INSURANCE	4,300.00	0.00	290.62	4,009.38	0.00	4,009.38	93.24
001-452-380005	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-380006	EQUIP.MAINT. CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-380009	REFUNDS	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-452-456000	RENTAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-456001	PARKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-456002	EQUIPMENT RENTAL	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-452-456003	BUILDINGS & STRUCTURES MATL, SERV., SUPPLIES	45,885.00	380.21	8,826.78	37,058.22	0.00	37,058.22	80.76
452	ADULT SPORTS DEPARTMENT	116,919.00	927.50	12,352.04	104,566.96	0.00	104,566.96	89.44
453	YOUTH SPORTS DEPARTMENT							
001-453-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-110002	ADMIN COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-110003	SECRETARY I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-110004	SECRETARY II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-110042	YOUTH SPORTS ss SUPERVISOR	18,133.00	1,511.12	5,984.65	12,148.35	0.00	12,148.35	67.00
001-453-110043	SPORTS TECHNICIAN	35,888.00	3,139.50	10,988.25	24,891.75	0.00	24,891.75	69.38
001-453-110045	YOUTH SPORTS COORDINATOR	52,162.00	5,113.90	19,240.47	32,921.53	0.00	32,921.53	63.11
001-453-120000	PARTTIME & TEMP. SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-453-120001	SPORTS LEADERS	70,684.00	616.69	1,686.30	68,997.70	0.00	68,997.70	97.61
001-453-135000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-135002	PARTTIME & TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-140001	FICA	13,530.00	794.17	2,899.33	10,630.67	0.00	10,630.67	78.57
001-453-140002	UNEMPLOYMENT	10,612.00	39.54	147.93	10,464.07	0.00	10,464.07	98.61
001-453-140003	RETIREMENT	8,600.00	530.00	2,018.00	6,582.00	0.00	6,582.00	76.53
001-453-140004	HEALTH INSURANCE	57,800.00	5,045.98	19,827.54	37,972.46	0.00	37,972.46	65.70
001-453-140005	SAIF	10,452.00	294.14	1,216.94	9,235.06	0.00	9,235.06	88.36
	PERSONNEL EXPENSE	277,853.00	17,085.04	64,009.41	213,843.59	0.00	213,843.59	76.96
001-453-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-210001	OFFICE SUPPLIES	3,500.00	134.07	1,375.83	2,124.17	0.00	2,124.17	60.69
001-453-210002	POSTAGE SUPPLIES	175.00	41.40	67.20	107.80	0.00	107.80	61.60
001-453-210003	PROGRAM SUPPLIES	78,860.00	2,354.67	40,447.62	38,412.38	0.00	38,412.38	48.71
001-453-210004	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-210005	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-210006	CHEMICAL & AGRI. SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-210007	STORE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-210008	GAS & OIL SUPPLIES	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-453-310000	PRNTGADVERPUBLCITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-310001	CLASSIFIED ADS	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-453-310002	BROCHURE	800.00	0.00	0.00	800.00	0.00	800.00	100.00
001-453-310003	FLYERS, SCHEDULES, MISC.	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-453-320000	DUESMTGSTRANTRVLEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-320001	DIRECTORS FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-320002	PROF. DUESFEESMAGS.BKS	1,466.00	199.00	256.00	1,210.00	0.00	1,210.00	82.54
001-453-320003	CONFERENCES & WORKSHOPS	300.00	0.00	0.00	300.00	0.00	300.00	100.00
001-453-320004	STAFF MILEAGE	700.00	0.00	0.00	700.00	0.00	700.00	100.00
001-453-320005	STAFF EXPENSE	1,200.00	0.66	1.32	1,198.68	0.00	1,198.68	99.89
001-453-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-331001	ELECTRICITY	2,000.00	0.00	1,577.13	422.87	0.00	422.87	21.14
001-453-331002	NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-331003	WATER & SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-331004	TELEPHONE	1,500.00	0.00	270.85	1,229.15	0.00	1,229.15	81.94
001-453-331005	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-331007	FEES(activemtechbank)	8,000.00	89.51	1,039.35	6,960.65	0.00	6,960.65	87.01
001-453-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-340001	INTERNET AND COMMUNICATION	1,323.40	0.00	0.00	1,323.40	0.00	1,323.40	100.00
001-453-340002	DATA STORAGE & BACK UP	237.54	0.00	0.00	237.54	0.00	237.54	100.00
001-453-340003	VIDEO & PHOTOGRAPHY	237.53	19.08	76.32	161.21	0.00	161.21	67.87
001-453-340004	ONLINE ADVERTISING	237.53	0.00	0.00	237.53	0.00	237.53	100.00
001-453-355000	MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-355001	BUILDING MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-355002	STRUCTURE MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-355003	EQUIPMENT MAINT. & REPAIR	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-453-355004	GROUND MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-453-380000	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-380001	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-380002	ARCHLANDSCAPE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-380003	PROGRAM CONTRACTS	90,000.00	8,435.00	38,746.80	51,253.20	0.00	51,253.20	56.95
001-453-380004	INSURANCE SERVICES	5,000.00	0.00	1,072.14	3,927.86	0.00	3,927.86	78.56
001-453-380009	REFUNDS	1,000.00	0.00	149.00	851.00	0.00	851.00	85.10
001-453-456000	RENTAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-456001	PARKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-456002	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-456003	BUILDINGS & STRUCTURES	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
	MATL, SERV., SUPPLIES	209,037.00	11,273.39	85,079.56	123,957.44	0.00	123,957.44	59.30
453	YOUTH SPORTS DEPARTMENT	486,890.00	28,358.43	149,088.97	337,801.03	0.00	337,801.03	69.38
454	CLASSES/SPECIAL ACTIVITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-110032	ADMIN COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-110033	SECRETARY I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-110034	SECRETARY II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-110051	RECREATION SUPERVISOR	9,067.00	755.56	2,992.33	6,074.67	0.00	6,074.67	67.00
001-454-110053	RECREATION COORDINATOR	30,684.00	2,556.96	10,017.14	20,666.86	0.00	20,666.86	67.35
001-454-120000	PART TIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-120001	PART TIME REC STAFF	41,680.00	2,255.80	15,143.55	26,536.45	0.00	26,536.45	63.67
001-454-120005	SPECIAL EVENTS LEADER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-135000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-140001	FICA	6,229.00	425.95	2,153.61	4,075.39	0.00	4,075.39	65.43
001-454-140002	UNEMPLOYMENT	4,886.00	21.61	117.59	4,768.41	0.00	4,768.41	97.59
001-454-140003	RETIREMENT	3,220.00	265.00	1,040.75	2,179.25	0.00	2,179.25	67.68
001-454-140004	HEALTH INSURANCE	16,500.00	1,367.48	5,469.92	11,030.08	0.00	11,030.08	66.85
001-454-140005	SAIF	4,812.00	121.22	729.29	4,082.71	0.00	4,082.71	84.84
	PERSONNEL EXPENSE	117,078.00	7,769.58	37,664.18	79,413.82	0.00	79,413.82	67.83
001-454-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-210001	OFFICE SUPPLIES	2,000.00	87.22	382.12	1,617.88	0.00	1,617.88	80.89
001-454-210002	POSTAGE SUPPLIES	600.00	0.60	13.80	586.20	0.00	586.20	97.70
001-454-210003	PROGRAM SUPPLIES	7,500.00	98.65	5,333.29	2,166.71	0.00	2,166.71	28.89
001-454-210004	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-210005	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-210008	GAS & OIL SUPPLIES	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-454-210024	QUILT CLUB SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-310000	PRNTGADVERPUBLCITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-310001	CLASSIFIE ADS	150.00	0.00	0.00	150.00	0.00	150.00	100.00
001-454-310002	BROCHURE	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-454-310003	FLYERS, SCHEDULES, MISC.	250.00	0.00	0.00	250.00	0.00	250.00	100.00
001-454-320000	DUESMTGSTRAINTRVLEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-454-320001	DIRECTORS FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-320002	PROF. DUESFEESMAGS BKS	400.00	19.00	166.00	234.00	0.00	234.00	58.50
001-454-320003	CONFERENCES & WORKSHOPS	1,400.00	0.00	0.00	1,400.00	0.00	1,400.00	100.00
001-454-320004	STAFF MILEAGE	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-454-320005	STAFF EXPENSE	800.00	0.00	18.70	781.30	0.00	781.30	97.66
001-454-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-331001	ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-331002	NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-331003	WATER & SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-331004	TELEPHONE	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-454-331005	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-331007	FEES(activenetcbank)	4,000.00	86.42	240.90	3,759.10	0.00	3,759.10	93.98
001-454-340000	INTERNET & COMMUNICATION	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	100.00
001-454-340001	INTERNET AND COMMUNICATION	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-454-340002	DATA STORAGE & BACK UP	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-454-340003	VIDEO & PHOTOGRAPHY	200.00	19.08	76.32	123.68	0.00	123.68	61.84
001-454-340004	ONLINE ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-355000	MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-355001	BUILDING MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-355002	STRUCTURE MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-355003	EQUIPMENT MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-380000	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-380003	PROGRAM CONTRACTS	20,000.00	12,059.60	19,534.21	465.79	0.00	465.79	2.33
001-454-380004	INSURANCE SERVICES	5,000.00	0.00	290.62	4,709.38	0.00	4,709.38	94.19
001-454-380005	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-380006	EQUIPMENT MAINT. CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-380007	SENIOR TRIPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-380009	REFUNDS	150.00	0.00	0.00	150.00	0.00	150.00	100.00
001-454-380013	CONTRACTS-ADMISSIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-456000	RENTAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-456001	PARKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-456002	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-456003	BUILDINGS & STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL. SERV., SUPPLIES	44,650.00	12,370.57	26,055.96	18,594.04	0.00	18,594.04	41.64
454	CLASSES/SPECIAL ACTIVITY	161,728.00	20,140.15	63,720.14	98,007.86	0.00	98,007.86	60.60
455	PLAYGROUNDS & CENTERS							
001-455-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-110032	ADMIN COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-110033	SECRETARY I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-110034	SECRETARY II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-110052	RECREATION SUPERVISOR	9,067.00	755.56	2,992.33	6,074.67	0.00	6,074.67	67.00
001-455-110055	RECREATION COORDINATOR	12,273.00	1,022.77	4,113.62	8,159.38	0.00	8,159.38	66.48

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-455-110056	CARE TECHNICIAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-120000	PART TIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-120001	AFTER SCHOOL STAFF	394,561.00	24,812.93	102,149.82	292,411.18	0.00	292,411.18	74.11
001-455-120002	PLAYGROUND/EVENTS STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-120003	CENTERS STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-120004	CARE DIRECTOR	43,613.00	3,634.36	14,275.06	29,337.94	0.00	29,337.94	67.27
001-455-135000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-135001	FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-135002	PARTIME & TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-140001	FICA	35,153.00	2,312.30	9,443.65	25,709.35	0.00	25,709.35	73.14
001-455-140002	UNEMPLOYMENT	27,571.00	135.73	560.13	27,010.87	0.00	27,010.87	97.97
001-455-140003	RETIREMENT	5,261.00	433.00	1,710.42	3,550.58	0.00	3,550.58	67.49
001-455-140004	HEALTH INSURANCE	36,110.00	3,000.36	12,059.70	24,050.30	0.00	24,050.30	66.60
001-455-140005	SAIF	9,216.00	325.79	1,412.37	7,803.63	0.00	7,803.63	84.67
	PERSONNEL EXPENSE	572,825.00	36,432.80	148,717.10	424,107.90	0.00	424,107.90	74.04
001-455-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-210001	OFFICE SUPPLIES	3,500.00	90.30	428.00	3,072.00	0.00	3,072.00	87.77
001-455-210002	POSTAGE SUPPLIES	500.00	0.60	3.00	497.00	0.00	497.00	99.40
001-455-210003	PROGRAM SUPPLIES	25,000.00	0.00	972.76	24,027.24	0.00	24,027.24	96.11
001-455-210004	CARE DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-210005	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-210006	CHEMICAL & AGRIL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-210007	STORE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-210008	GAS & OIL SUPPLIES	300.00	0.00	0.00	300.00	0.00	300.00	100.00
001-455-210013	SUMMER PLAYGR SUPPLIES	4,000.00	0.00	361.68	3,638.32	0.00	3,638.32	90.96
001-455-210014	CARE SNACKS	14,000.00	1,185.63	2,619.72	11,380.28	0.00	11,380.28	81.29
001-455-310000	PRNTGADVERPUBLCITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-310001	CLASSIFIED ADS	300.00	0.00	0.00	300.00	0.00	300.00	100.00
001-455-310002	BROCHURE	1,000.00	84.00	336.00	664.00	0.00	664.00	66.40
001-455-310003	FLYERS, SCHEDULES, MISC.	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-455-320000	DUESMTGSTRAINTRYLEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-320002	PROF. DUESFEESMAGS.BKS	815.00	19.00	76.00	739.00	0.00	739.00	90.67
001-455-320003	CONFERENCES & WORKSHOPS	700.00	0.00	0.00	700.00	0.00	700.00	100.00
001-455-320004	STAFF MILEAGE	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-455-320005	STAFF EXPENSE	2,000.00	3.47	111.94	1,888.06	0.00	1,888.06	94.40
001-455-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-331001	ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-331002	NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-331003	WATER & SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-331004	TELEPHONE	5,500.00	0.00	2,149.70	3,350.30	0.00	3,350.30	60.91
001-455-331007	FEES(activetecbank)	20,000.00	3,093.98	12,834.62	7,165.38	0.00	7,165.38	35.83
001-455-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-340001	INTERNET AND COMMUNICATION	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	100.00
001-455-340002	DATA STORAGE AND BACK UP	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-455-340003	VIDEO AND PHOTOGRAPHY	200.00	19.09	76.36	123.64	0.00	123.64	61.82

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-455-340004	ONLINE ADVERTISING	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-455-355000	MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-355001	BUILDING MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-355002	STRUCTURE MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-355003	EQUIPMENT MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-380000	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-380003	PROGRAM CONTRACTS	5,000.00	0.00	0.00	4,239.47	0.00	4,239.47	84.79
001-455-380009	INSURANCE SERVICES	4,000.00	-28.58	760.53	4,239.47	0.00	3,709.38	92.73
001-455-380013	REFUNDS	3,000.00	0.00	290.62	3,709.38	0.00	1,832.90	61.10
001-455-456000	CONTRACTS-ADMISSIONS	10,000.00	0.00	1,167.10	1,832.90	0.00	10,000.00	100.00
001-455-456002	RENTAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-456002	EQUIPMENT RENTAL	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-455-456003	BUILDINGS & STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-456003	MATL. SERV., SUPPLIES	106,915.00	4,467.49	22,188.03	84,726.97	0.00	84,726.97	79.25
001-455-610001	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
455	PLAYGROUNDS & CENTERS	679,740.00	40,900.29	170,905.13	508,834.87	0.00	508,834.87	74.86
456	COMM CNTRS SCOUT HOUSE							
001-456-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-110001	RECREATION SUPERVISOR	4,533.00	377.78	1,322.23	3,210.77	0.00	3,210.77	70.83
001-456-110002	RECREATION COORDINATOR	12,273.00	1,022.77	3,753.66	8,519.34	0.00	8,519.34	69.42
001-456-110003	ADULT/YOUTH COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-110003	SR. CENTER SPECIALIST	41,536.00	3,139.18	12,596.19	28,939.81	0.00	28,939.81	69.67
001-456-110032	ADMIN COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-110034	SECRETARY II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-120000	PARTTIME & TEMP. SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-120001	BUILDING LEADER	14,352.00	0.00	0.00	14,352.00	0.00	14,352.00	100.00
001-456-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-140001	FICA	5,561.00	347.30	1,351.95	4,209.05	0.00	4,209.05	75.69
001-456-140002	UNEMPLOYMENT	4,362.00	18.66	74.59	4,287.41	0.00	4,287.41	98.29
001-456-140003	RETIREMENT	4,726.00	112.04	448.77	4,277.23	0.00	4,277.23	90.50
001-456-140004	HEALTH INSURANCE	31,850.00	2,587.92	10,437.65	21,412.35	0.00	21,412.35	67.23
001-456-140005	SALE	1,851.00	51.41	241.57	1,609.43	0.00	1,609.43	86.95
	PERSONNEL EXPENSE	121,044.00	7,657.06	30,226.61	90,817.39	0.00	90,817.39	75.03
001-456-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-210001	OFFICE SUPPLIES	1,000.00	3.22	47.87	952.13	0.00	952.13	95.21
001-456-210002	POSTAGE SUPPLIES	400.00	0.60	3.00	397.00	0.00	397.00	99.25
001-456-210003	PROGRAM SUPPLIES	4,000.00	9.99	461.51	3,538.49	0.00	3,538.49	88.46
001-456-210006	CHEMICAL & AGR. SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-210008	GAS & OIL SUPPLIES	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-456-210013	VENDING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-310001	CLASSIFIED ADS	450.00	0.00	0.00	450.00	0.00	450.00	100.00

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-456-310002	BROCHURE	1,000.00	84.00	336.00	664.00	0.00	664.00	66.40
001-456-310003	FLYERS, SCHEDULES, MISC.	250.00	0.00	0.00	250.00	0.00	250.00	100.00
001-456-320002	PROF DUES/FEES/MAGS/BOOKS	540.00	19.00	76.00	464.00	0.00	464.00	85.93
001-456-320003	CONF & WORKSHOPS	600.00	0.00	0.00	600.00	0.00	600.00	100.00
001-456-320004	STAFF MILLEAGE	1,100.00	15.50	73.75	1,026.25	0.00	1,026.25	93.30
001-456-320005	STAFF EXPENSES	300.00	0.56	64.70	235.30	0.00	235.30	78.43
001-456-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-331001	ELECTRICITY	8,000.00	733.72	2,769.07	5,230.93	0.00	5,230.93	65.39
001-456-331002	NATURAL GAS	1,400.00	19.29	54.53	1,345.47	0.00	1,345.47	96.11
001-456-331003	WATER & SEWER	20,000.00	2,249.66	6,649.30	13,350.70	0.00	13,350.70	66.75
001-456-331004	TELEPHONE	1,900.00	71.95	463.82	1,436.18	0.00	1,436.18	75.59
001-456-331005	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-331007	FEES(activencbank)	1,000.00	993.68	1,073.88	-73.88	0.00	-73.88	-7.39
001-456-340000	INTERNET AND COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-340001	INTERNET AND COMMUNICATION	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	100.00
001-456-340002	DATA STORAGE & BACK UP	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-456-340003	VIDEO & PHOTOGRAPHY	200.00	19.08	76.32	123.68	0.00	123.68	61.84
001-456-340004	ONLINE ADVERTISING	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-456-355003	EQUIPMENT MAINT. & REPAIR	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-456-380000	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-380003	PROGRAM CONTRACTS	7,000.00	0.00	789.11	6,210.89	0.00	6,210.89	88.73
001-456-380004	INSURANCE SERVICES	50,000.00	0.00	528.78	49,471.22	0.00	49,471.22	98.94
001-456-380006	EQUIP MAINT CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-380007	SENIOR TRIPS	5,000.00	0.00	15.00	4,985.00	0.00	4,985.00	99.70
001-456-380009	REFUNDS	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
001-456-456002	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	109,840.00	4,220.25	13,482.64	96,357.36	0.00	96,357.36	87.73
456	COMM CNTRS SCOUT HOUSE	230,884.00	11,877.31	43,709.25	187,174.75	0.00	187,174.75	81.07
457	COMM SCHOOLS							
001-457-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-110032	ADMIN COORDINATOR	10,880.00	906.68	3,625.61	7,254.39	0.00	7,254.39	66.68
001-457-110057	COMM SCHOOL COORDINATOR	6,137.00	511.40	1,789.85	4,347.15	0.00	4,347.15	70.84
001-457-120000	PART-TIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-120001	PART-TIME STAFF	27,480.00	0.00	227.50	27,252.50	0.00	27,252.50	99.17
001-457-135000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-135001	FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-135002	PART TIME & TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-140001	FICA	3,404.00	108.48	431.68	2,972.32	0.00	2,972.32	87.32
001-457-140002	UNEMPLOYEMENT	2,670.00	2.41	12.74	2,657.26	0.00	2,657.26	99.52
001-457-140003	RETIREMENT	1,378.00	113.46	433.29	944.71	0.00	944.71	68.56
001-457-140004	HEALTH INSURANCE	5,800.00	475.58	1,795.91	4,004.09	0.00	4,004.09	69.04

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-457-140005	WORKERS COMP PERSONNEL EXPENSE	2,630.00	27.92	138.50	2,491.50	0.00	2,491.50	94.73
001-457-210000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-210001	OFFICE SUPPLIES	2,000.00	78.62	349.47	1,650.53	0.00	1,650.53	82.53
001-457-210002	POSTAGE SUPPLIES	400.00	1.20	1.20	398.80	0.00	398.80	99.70
001-457-210003	PROGRAM SUPPLIES	5,000.00	0.00	628.43	4,371.57	0.00	4,371.57	87.43
001-457-210004	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-210005	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-210006	CHEMICAL & AGRL SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-210007	STORE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-210008	GAS & OIL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-210014	SNACKS & FOOD	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-457-210015	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-310000	PRINTADPUBLICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-310001	CLASSIFIED ADS	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-457-310002	BROCHURE	50.00	0.00	0.00	50.00	0.00	50.00	100.00
001-457-310003	FLYERSSCHEDMISC	250.00	0.00	0.00	250.00	0.00	250.00	100.00
001-457-320000	DUESMEETRNTRVEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-320001	DIRECTOR FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-320002	PROF DUESFEESMAGBOOK	800.00	19.00	166.00	634.00	0.00	634.00	79.25
001-457-320003	CONF & WORKSHOPS	275.00	0.00	0.00	275.00	0.00	275.00	100.00
001-457-320004	STAFF MILEAGE	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-457-320005	STAFF EXPENSE	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-457-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-331001	ELECTRIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-331002	NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-331003	WATER & SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-331004	TELEPHONE	500.00	0.00	13.78	486.22	0.00	486.22	97.24
001-457-331005	COMPUTER & CABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-331007	FEES(activencbank)	1,000.00	14.67	198.71	801.29	0.00	801.29	80.13
001-457-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-340001	INTERNET AND COMMUNICATION	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	100.00
001-457-340002	DATA STORAGE AND BACK UP	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-457-340003	VIDEO & PHOTOGRAPHY	200.00	19.09	76.36	123.64	0.00	123.64	61.82
001-457-340004	ONLINE ADVERTISING	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-457-355000	MAINT & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-355001	BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-355002	STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-355003	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-355004	GROUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-355005	VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-380000	PROF & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-380001	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-380002	AUDIT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-380003	PROGRAM CONTRACTS	11,000.00	3,130.00	10,073.11	926.89	0.00	926.89	8.43
001-457-380004	INSURANCE SERVICES	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-457-380005	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-380006	EQUIP MAINT CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-380007	CONSULTANT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-380008	PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-380009	REFUNDS	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-457-391000	ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-456000	RENTALS/LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-456002	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-456003	BUILDINGS & STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL. SERV., SUPPLIES	26,075.00	3,262.58	11,507.06	14,567.94	0.00	14,567.94	55.87
457	COMM SCHOOLS	86,454.00	5,408.51	19,962.14	66,491.86	0.00	66,491.86	76.91
458	GOLF COURSE MAINT.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-110032	ADMIN COORDINATOR	9,067.00	755.56	3,009.74	6,057.26	0.00	6,057.26	66.81
001-458-110058	GOLF COURSE SUPERVISOR	53,012.00	4,638.48	16,633.47	36,378.53	0.00	36,378.53	68.62
001-458-110059	GC MAINT COORDINATOR	49,083.00	0.00	1,927.76	47,155.24	0.00	47,155.24	96.07
001-458-110060	GOLF MECHANIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-110061	Golf Landscaper	41,536.00	0.00	0.00	41,536.00	0.00	41,536.00	100.00
001-458-110062	ASSIST GROUNDS GC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-120000	PART TIME & TEMP SALARIES	180,619.00	4,127.58	44,031.64	136,587.36	0.00	136,587.36	75.62
001-458-120001	PART TIME HELP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-135000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-135001	FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-135002	PART TIME & TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-140001	FICA	25,499.00	728.40	5,018.54	20,480.46	0.00	20,480.46	80.32
001-458-140002	UNEMPLOYMENT	19,999.00	39.75	290.59	19,708.41	0.00	19,708.41	98.55
001-458-140003	RETIREMENT	12,369.00	60.44	240.76	12,128.24	0.00	12,128.24	98.05
001-458-140004	HEALTH INS	90,250.00	240.28	2,931.35	87,318.65	0.00	87,318.65	96.75
001-458-140005	WORKERS COMP	19,698.00	141.51	980.37	18,717.63	0.00	18,717.63	95.02
	PERSONNEL EXPENSE	501,132.00	10,732.00	75,064.22	426,067.78	0.00	426,067.78	85.02
001-458-210000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-210001	OFFICE SUPPLIES	1,780.00	106.44	2,269.02	-489.02	0.00	-489.02	-27.47
001-458-210002	POSTAGE SUPPLIES	450.00	0.00	8.70	441.30	0.00	441.30	98.07
001-458-210003	PROGRAM SUPPLIES	15,772.00	772.73	3,097.81	12,674.19	0.00	12,674.19	80.36
001-458-210004	SMALL TOOLS	6,160.00	119.98	1,235.80	4,924.20	0.00	4,924.20	79.94
001-458-210005	JANITORIAL SUPPLIES	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-458-210006	CHEMICAL & AGRIL SUPPLIES	101,831.00	36.00	1,270.70	100,560.30	0.00	100,560.30	98.75
001-458-210007	STORE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-210008	GAS & OIL SUPPLIES	39,285.00	4,306.11	19,891.44	19,393.56	0.00	19,393.56	49.37
001-458-210014	SNACKS & FOOD	660.00	0.00	0.00	660.00	0.00	660.00	100.00
001-458-210015	UNIFORMS	720.00	0.00	0.00	720.00	0.00	720.00	100.00
001-458-310000	PRINTADPUBLCITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-458-310001	CLASSIFIED ADS	530.00	0.00	0.00	530.00	0.00	530.00	100.00
001-458-310002	BROCHURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-310003	FLYERS/SCHEDMISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-320000	DUESMEET/INTRAVEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-320001	DIRECTOR FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-320002	PROF DUES/HEES/MAGBOOKS	1,600.00	615.00	615.00	985.00	0.00	985.00	61.56
001-458-320003	CONF & WORKSHOPS	2,920.00	0.00	0.00	2,920.00	0.00	2,920.00	100.00
001-458-320004	STAFF MILEAGE	112.00	0.00	0.00	112.00	0.00	112.00	100.00
001-458-320005	STAFF EXPENSE	260.00	2.85	55.70	204.30	0.00	204.30	78.58
001-458-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-331001	ELECTRIC	18,900.00	4,749.44	19,594.76	-694.76	0.00	-694.76	-3.68
001-458-331002	NATURAL GAS	7,800.00	0.00	0.00	7,800.00	0.00	7,800.00	100.00
001-458-331003	WATER & SEWER	176,250.00	37,885.53	131,023.13	45,226.87	0.00	45,226.87	25.66
001-458-331004	TELEPHONE	1,032.00	0.00	485.48	546.52	0.00	546.52	52.96
001-458-331005	COMPUTER & CABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-331006	GARBAGE EXPENSE	720.00	0.00	0.00	720.00	0.00	720.00	100.00
001-458-331007	FEES(activetechbank)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-340001	INTERNET AND COMMUNICATION	1,141.00	0.00	0.00	1,141.00	0.00	1,141.00	100.00
001-458-340002	DATA STORAGE AND BACKUP	81.00	0.00	0.00	81.00	0.00	81.00	100.00
001-458-340003	VIDEO AND PHOTOGRAPHY	185.00	0.00	0.00	185.00	0.00	185.00	100.00
001-458-340004	ONLINE ADVERTISING	50.00	0.00	0.00	50.00	0.00	50.00	100.00
001-458-355000	MAINT & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-355001	BUILDINGS	7,108.00	0.00	1,584.00	5,524.00	0.00	5,524.00	77.72
001-458-355002	STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-355003	EQUIPMENT	44,700.00	4,921.16	22,582.30	22,117.70	0.00	22,117.70	49.48
001-458-355004	GROUNDS	106,160.00	869.35	26,116.61	80,043.39	0.00	80,043.39	75.40
001-458-355005	VEHICLES	1,600.00	0.00	0.00	1,600.00	0.00	1,600.00	100.00
001-458-380000	PROF & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-380001	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-380002	AUDIT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-380003	PROGRAM CONTRACTS	22,410.00	183.00	1,663.85	20,746.15	0.00	20,746.15	92.58
001-458-380004	INSURANCE	11,000.00	0.00	0.00	11,000.00	0.00	11,000.00	100.00
001-458-380005	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-380006	EQUIP MAINT CONTRACTS	7,240.00	0.00	0.00	7,240.00	0.00	7,240.00	100.00
001-458-380007	CONSULTANT SERVICES	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-458-380008	PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-391000	ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-456000	RENTALS/LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-456002	EQUIPMENT	600.00	0.00	0.00	600.00	0.00	600.00	100.00
001-458-456003	BUILD & STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-456003	MATL, SERV., SUPPLIES	583,557.00	54,567.59	231,494.30	352,062.70	0.00	352,062.70	60.33
458	GOLF COURSE MAINT.	1,084,689.00	65,299.59	306,538.52	778,130.48	0.00	778,130.48	71.74

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
459	GOLF CLUB HOUSE							
001-459-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-110001	Special Services Supervisor	11,787.00	982.22	3,890.01	7,896.99	0.00	7,896.99	67.00
001-459-110032	ADMIN COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-110059	CLUB HOUSE COORDINATOR	78,433.00	6,526.80	25,849.04	52,583.96	0.00	52,583.96	67.04
001-459-110060	CLUB HOUSE ASST	45,793.00	3,816.08	14,950.01	30,842.99	0.00	30,842.99	67.35
001-459-110061	CLUB HOUSE ASSISTANT 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-120000	PART TIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-120001	GOLF CLERKS	138,000.00	8,311.75	34,886.25	103,113.75	0.00	103,113.75	74.72
001-459-120002	MARSHALLSTARTER STAFF	7,935.00	655.50	2,242.51	5,692.49	0.00	5,692.49	71.74
001-459-120003	OUTSIDE SERVICE STAFF	53,475.00	4,844.32	28,069.16	25,405.84	0.00	25,405.84	47.51
001-459-120004	GOLF	12,075.00	0.00	0.00	12,075.00	0.00	12,075.00	100.00
001-459-120005	GOLF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-120006	SNACK BAR CLERK	25,875.00	0.00	1,038.49	24,836.51	0.00	24,836.51	95.99
001-459-120007	BEVERAGE CART CLERK	17,250.00	0.00	0.00	17,250.00	0.00	17,250.00	100.00
001-459-120008	CATERING STAFF	3,450.00	115.06	9,486.59	-6,036.59	0.00	-6,036.59	-174.97
001-459-120010	GOLF AMBASSADOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-120011	LESSON	21,746.00	0.00	0.00	21,746.00	0.00	21,746.00	100.00
001-459-135000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-135001	FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-135002	PART TIME & TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-140001	FICA	31,810.00	1,931.74	9,218.10	22,591.90	0.00	22,591.90	71.02
001-459-140002	UNEMPLOYEMENT	24,949.00	83.21	477.94	24,471.06	0.00	24,471.06	98.08
001-459-140003	RETIREMENT	11,017.00	600.72	2,379.11	8,637.89	0.00	8,637.89	78.41
001-459-140004	HEALTH INS	41,250.00	3,404.10	13,616.42	27,633.58	0.00	27,633.58	66.99
001-459-140005	WORKERS COMP	10,195.00	339.54	1,774.03	8,420.97	0.00	8,420.97	82.60
001-459-140005	PERSONNEL EXPENSE	535,040.00	31,611.04	147,877.66	387,162.34	0.00	387,162.34	72.36
001-459-210000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-210001	OFFICE SUPPLIES	1,000.00	28.00	173.11	826.89	0.00	826.89	82.69
001-459-210002	POSTAGE SUPPLIES	1,000.00	11.40	77.36	922.64	0.00	922.64	92.26
001-459-210003	PROGRAM SUPPLIES	43,250.00	6,370.00	12,418.71	30,831.29	0.00	30,831.29	71.29
001-459-210004	SMALL TOOLS	200.00	45.21	166.19	33.81	0.00	33.81	16.91
001-459-210005	JANITORIAL SUPPLIES	6,000.00	1,636.42	2,615.61	3,384.39	0.00	3,384.39	56.41
001-459-210006	CHEM & AGRICULT. SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-210007	STORE SUPPLIES	173,250.00	16,354.37	78,820.93	94,429.07	0.00	94,429.07	54.50
001-459-210008	GAS & OIL SUPPLIES	250.00	0.00	53.50	196.50	0.00	196.50	78.60
001-459-210014	SNACKS & FOOD	500.00	141.00	190.22	309.78	0.00	309.78	61.96
001-459-210015	UNIFORMS	3,500.00	268.75	1,085.00	2,415.00	0.00	2,415.00	69.00
001-459-310000	PRINTADPUBLICTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-310001	CLASSIFIED ADS	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-459-310002	BROCHURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-310003	FLYERSSCHEDMISC	26,900.00	835.79	3,603.14	23,296.86	0.00	23,296.86	86.61
001-459-320000	DUESMEETTRAINEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-320001	DIRECTOR FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-320002	PROF DUESFEESMAGBOOKS	3,650.00	0.00	0.00	3,650.00	0.00	3,650.00	100.00
001-459-320003	CONF & WORKSHOPS	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-459-320004	STAFF MILEAGE	750.00	0.00	0.00	750.00	0.00	750.00	100.00
001-459-320005	STAFF EXPENSE	750.00	162.80	163.61	586.39	0.00	586.39	78.19
001-459-331001	ELECTRIC	16,200.00	0.00	0.00	16,200.00	0.00	16,200.00	100.00
001-459-331002	NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-331003	WATER & SEWER	12,500.00	0.00	0.00	12,500.00	0.00	12,500.00	100.00
001-459-331004	TELEPHONE	3,000.00	0.00	0.00	2,965.56	0.00	2,965.56	98.85
001-459-331005	COMPUTER & CABLE	0.00	193.74	773.96	-773.96	0.00	-773.96	0.00
001-459-331006	GARBAGE	5,500.00	472.38	1,889.52	3,610.48	0.00	3,610.48	65.65
001-459-331007	FEES(activetcbank)	42,000.00	3,531.10	21,592.35	20,407.65	0.00	20,407.65	48.59
001-459-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-340001	INTERNET AND COMMUNICATION	1,110.00	0.00	0.00	1,110.00	0.00	1,110.00	100.00
001-459-340002	DATA STORAGE AND BACK UP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-340003	VIDEO AND PHOTOGRAPHY	132.00	19.08	76.32	55.68	0.00	55.68	42.18
001-459-340004	ONLINE ADVERTISING	185.00	0.00	0.00	185.00	0.00	185.00	100.00
001-459-355000	MAINT & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-355001	BUILDINGS	5,000.00	361.00	465.62	4,534.38	0.00	4,534.38	90.69
001-459-355002	STRUCTURES	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-459-355003	EQUIPMENT	10,000.00	0.00	2,061.55	7,938.45	0.00	7,938.45	79.38
001-459-355004	GROUPS	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
001-459-355005	VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-380000	PROF & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-380001	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-380002	AUDIT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-380003	PROGRAM CONTRACTS	15,000.00	323.00	5,227.50	9,772.50	0.00	9,772.50	65.15
001-459-380004	INSURANCE	9,000.00	0.00	290.62	8,709.38	0.00	8,709.38	96.77
001-459-380005	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-380006	EQUIP MAIN CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-380007	CONSULTANT SERVICES	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
001-459-380008	PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-380009	REFUNDS	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-459-456000	RENTAL LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-456002	EQUIPMENT	0.00	400.00	2,000.00	-2,000.00	0.00	-2,000.00	0.00
001-459-456003	BUILD & STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	398,827.00	31,154.04	133,779.26	265,047.74	0.00	265,047.74	66.46
459	GOLF CLUB HOUSE	933,867.00	62,765.08	281,656.92	652,210.08	0.00	652,210.08	69.84
460	EWING YOUNG PARK PROGRAM							
001-460-120000	PARTTIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-120002	PART TIME SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-140001	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-140002	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-140005	SAIF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PERSONNEL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-460-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-210003	MATERIALS, SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-380003	PROGRAM CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
460	EWING YOUNG PARK PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	ACQUISITION & IMPROVEMENT							
001-470-620006	PARKS REPLACEMENTREPAIR	476,000.00	21,103.66	102,582.34	373,417.66	0.00	373,417.66	78.45
001-470-620008	RECREATION REPLACERPAIR	30,500.00	0.00	0.00	30,500.00	0.00	30,500.00	100.00
001-470-620009	GOLF-EQUIPBUILDINGS	274,000.00	39,704.39	39,704.39	234,295.61	0.00	234,295.61	85.51
001-470-620010	NEW DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-470-620012	LAND ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-470-620014	ADM REPLACERPAIR	12,000.00	0.00	7,188.96	4,811.04	0.00	4,811.04	40.09
001-470-620016	AQUATIC REPLACERPAIR	169,672.00	0.00	0.00	169,672.00	0.00	169,672.00	100.00
	CAPITAL OUTLAY	<u>962,172.00</u>	<u>60,808.05</u>	<u>149,475.69</u>	<u>812,696.31</u>	<u>0.00</u>	<u>812,696.31</u>	<u>84.46</u>
470	ACQUISITION & IMPROVEMENT	962,172.00	60,808.05	149,475.69	812,696.31	0.00	812,696.31	84.46
472	JAQUITH CONCESSION							
001-472-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-110070	REC SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-120000	PARTTIME & TEMP. SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-120001	CONCESSION MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-120002	CONCESSION ATTENDANT	27,854.00	0.00	0.00	27,854.00	0.00	27,854.00	100.00
001-472-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-140001	CONCESSION FICA	2,131.00	0.00	0.00	2,131.00	0.00	2,131.00	100.00
001-472-140002	UNEMPLOYMENT	1,671.00	0.00	0.00	1,671.00	0.00	1,671.00	100.00
001-472-140003	CONCESS RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-140004	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-140005	CONCESSION SAIF	1,646.00	0.00	0.00	1,646.00	0.00	1,646.00	100.00
	PERSONNEL EXPENSE	<u>33,302.00</u>	<u>0.00</u>	<u>0.00</u>	<u>33,302.00</u>	<u>0.00</u>	<u>33,302.00</u>	<u>100.00</u>
001-472-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-210001	CONCESSION OFFICE SUPPLS	60.00	0.00	0.00	60.00	0.00	60.00	100.00
001-472-210002	CONCESSION POSTAGE SUPPLIES	30.00	0.00	0.00	30.00	0.00	30.00	100.00
001-472-210003	CONCESSION SUPPLIES	16,100.00	0.00	0.00	16,100.00	0.00	16,100.00	100.00
001-472-210004	CONCESSION SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-310000	PRNTGADVERPUBLICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-310001	CLASSIFIED ADS	75.00	0.00	0.00	75.00	0.00	75.00	100.00
001-472-310003	FLYERS, SCHEDULES, MISC.	125.00	0.00	0.00	125.00	0.00	125.00	100.00
001-472-320002	PROF DUESFEESMAGS	1,050.00	0.00	0.00	1,050.00	0.00	1,050.00	100.00
001-472-320003	CONF & WORKSHOPS	700.00	0.00	0.00	700.00	0.00	700.00	100.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-472-320004	CONCESSION MILEAGE	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-472-331001	CONCESSION ELECTRICITY	1,600.00	0.00	0.00	1,600.00	0.00	1,600.00	100.00
001-472-331004	CONCESSION TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-331007	FEES(activencbank)	1,400.00	0.00	0.00	1,400.00	0.00	1,400.00	100.00
001-472-355001	CONCESS BLDG MAINTREPAIR	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-472-355003	CONCESS EQUIP MAINTREP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-380003	CONCESSIONS CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-380004	CONCESSION INSURANCE	2,100.00	0.00	0.00	2,100.00	0.00	2,100.00	100.00
	MATL, SERV., SUPPLIES	<u>23,940.00</u>	<u>0.00</u>	<u>0.00</u>	<u>23,940.00</u>	<u>0.00</u>	<u>23,940.00</u>	<u>100.00</u>
472	JAQUITH CONCESSION	57,242.00	0.00	0.00	57,242.00	0.00	57,242.00	100.00
474	PRESCHOOL							
001-474-110032	ADMIN COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-474-110080	RECREATION SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-474-120001	PRESCHOOL HEAD INSTRUCTOR	12,200.00	0.00	0.00	12,200.00	0.00	12,200.00	100.00
001-474-120002	PRESCHOOL INSTRUCTORS	43,613.00	3,634.36	14,275.06	29,337.94	0.00	29,337.94	67.27
001-474-140001	PRESCH FICA	4,270.00	278.04	1,092.08	3,177.92	0.00	3,177.92	74.42
001-474-140002	UNEMPLOYMENT	3,349.00	16.44	64.26	3,284.74	0.00	3,284.74	98.08
001-474-140003	RETIREMENT	3,533.00	290.74	1,141.97	2,391.03	0.00	2,391.03	67.68
001-474-140004	PRESCH HEALTH INS	10,000.00	812.50	3,250.00	6,750.00	0.00	6,750.00	67.50
001-474-140005	PRESCH SAIF	1,067.00	37.80	144.04	922.96	0.00	922.96	86.50
	PERSONNEL EXPENSE	78,032.00	5,069.88	19,967.41	58,064.59	0.00	58,064.59	74.41
001-474-210001	OFFICE SUPPLIES	900.00	4.84	117.93	782.07	0.00	782.07	86.90
001-474-210002	PRESCHOOL POSTAGE	300.00	0.60	0.60	299.40	0.00	299.40	99.80
001-474-210003	PRESCHOOL SUPPLIES	2,735.00	252.00	319.28	2,415.72	0.00	2,415.72	88.33
001-474-310001	CLASSIFIED ADS	150.00	0.00	0.00	150.00	0.00	150.00	100.00
001-474-310002	PRESCH BROCHURE EXP	500.00	28.00	112.00	388.00	0.00	388.00	77.60
001-474-310003	FLYERS, SCHEDULES, MISC.	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-474-320002	PRESCH DUESFEES	450.00	19.00	76.00	374.00	0.00	374.00	83.11
001-474-320003	PRESCH CONFERENCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-474-320004	PRESCHOOL MILEAGE	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-474-320005	STAFF EXPENSES	100.00	0.46	0.92	99.08	0.00	99.08	99.08
001-474-331001	PRESCH ELECTRICITY	550.00	33.51	125.98	424.02	0.00	424.02	77.09
001-474-331002	PRESCH NATGAS	975.00	17.06	51.18	923.82	0.00	923.82	94.75
001-474-331003	PRESCH WATERSEWER	1,300.00	163.54	495.40	804.60	0.00	804.60	61.89
001-474-331004	PRESCH TELEPHONE	1,200.00	0.00	181.43	1,018.57	0.00	1,018.57	84.88
001-474-331007	FEES(activencbank)	2,500.00	310.19	636.45	1,863.55	0.00	1,863.55	74.54
001-474-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-474-340001	INTERNET AND	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	100.00
001-474-340002	COMMUNICATION							
001-474-340003	DATA STORAGE AND BACK UP	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-474-340004	VIDEO & PHOTOGRAPHY	200.00	19.08	76.32	123.68	0.00	123.68	61.84
001-474-340004	ONLINE ADVERTISING	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-474-380003	PROGRAM REFUNDS	0.00	0.00	789.11	-789.11	0.00	-789.11	0.00

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-474-380004	PRESCH INSURANCE	2,500.00	0.00	290.62	2,209.38	0.00	2,209.38	88.38
001-474-380009	REFUNDS	200.00	0.00	0.00	200.00	0.00	200.00	100.00
	MATL, SERV., SUPPLIES	<u>16,360.00</u>	<u>848.28</u>	<u>3,273.22</u>	<u>13,086.78</u>	<u>0.00</u>	<u>13,086.78</u>	<u>79.99</u>
474	PRESCHOOL	94,392.00	5,918.16	23,240.63	71,151.37	0.00	71,151.37	75.38
476	Dept							
001-476-210006	BABE RUTH INCOME REPAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-476-380003	BABE RUTH CONTRACT SERVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
476	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
477	Dept							
001-477-120001		0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-477-210001		0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-477-210004		0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-477-320001		0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-477-320004		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
477	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
478	Dept							
001-478-210006	L. LEAGUE INCOME REPAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-478-380003	LITTLE LEAGUE CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
478	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
479	Dept							
001-479-120001	MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
479	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	CONTINGENCY							
001-480-800000	RES.FOR CONTINGENCY &	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	100.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
	LOANS							
	CONTINGENCY	<u>100,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>100.00</u>
480	CONTINGENCY	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	100.00
501	COMMUNITY PROGRESS TEAM							
001-501-120001	DCC DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-210000	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-210001	DCC OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-210002	DCC POSTAGE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-210003	DCC PROGRAM SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-210004	DCC PERIODICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-210005	DCCPRD CO SPONSORED EVENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-310003	DCC PRINTING AND PUBLICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-320001	DCC MEMBERSHIP DUES & FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-320003	DCC CONFERENCES & WORKSHOPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-320004	DCC STAFF MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-331001	ELECTRIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-331004	DCC TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-380004	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-620001	DCC CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
501	COMMUNITY PROGRESS TEAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
502	NDOT EXPENSES							
001-502-120001	NDOT PAYROLL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
502	NDOT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
503	NEWBERG BAMBINO LEAGUE							
001-503-210003	LITTLE LEAGUE REPAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
503	NEWBERG BAMBINO LEAGUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
504 001-504-210003	BABE RUTH LEAGUE BABE RUTH REPAYMENT MATL, SERV., SUPPLIES	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
		<u>8,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,000.00</u>	<u>0.00</u>	<u>8,000.00</u>	<u>100.00</u>
504	BABE RUTH LEAGUE	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
505	CHEHALEM TIGER VOLLEYBALL CLUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-505-210003	CTVC EXPENSES MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
505	CHEHALEM TIGER VOLLEYBALL CLUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
506	QUILT CLUB	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-506-210003	QUILT CLUB EXPENSES MATL, SERV., SUPPLIES	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
		<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>100.00</u>
506	QUILT CLUB	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
507	NEWBERG THEATRE GROUP EXPENSES	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
001-507-210003	MATL, SERV., SUPPLIES	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
		<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>100.00</u>
507	Dept	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
508	HISTORIC FRIENDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-508-210003	MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
508	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
509	Tualatin Valley Youth Football	22,000.00	0.00	0.00	22,000.00	0.00	22,000.00	100.00
001-509-210003	MATL, SERV., SUPPLIES	22,000.00	0.00	0.00	22,000.00	0.00	22,000.00	100.00
		<u>22,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>22,000.00</u>	<u>0.00</u>	<u>22,000.00</u>	<u>100.00</u>

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
509	Dept	22,000.00	0.00	0.00	22,000.00	0.00	22,000.00	100.00
510	Dept	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
001-510-210003	LACROSSE REPMT MATH, SERV., SUPPLIES	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>100.00</u>
510	Dept	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
511	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-511-210003	BASKETBALL MATH, SERV., SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
511	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001	GENERAL FUND	9,793,915.00	655,955.59	2,639,554.02	7,154,360.98	0.00	7,154,360.98	73.05
005	EWING YOUNG FUND							
450	EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
005-450-610000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
005-450-800000	RESV FOR CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CONTINGENCY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
450	EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
005	EWING YOUNG FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
025	EQUIPMENT & MAJOR MAINT							
450	EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
025-450-610001	MAINTENANCE AND EQUIPMENT CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
450	EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
025	EQUIPMENT & MAJOR MAINT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
026	LOAN SERVICE FUND							
450	EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
026-450-610003	SENIOR CENTER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
026-450-610004	GRANDSTAND DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
026-450-610005	AO OF PROP & BLD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
026-450-610006	INTEREST EXPENSE	34,888.00	0.00	0.00	34,888.00	0.00	34,888.00	100.00
026-450-610007	MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		34,888.00	0.00	0.00	34,888.00	0.00	34,888.00	100.00
026-450-610000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
026-450-610001	LOAN PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
026-450-610002	LOAN INTEREST PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
026-450-800000	RESV. FOR CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	EXPENDITURES	34,888.00	0.00	0.00	34,888.00	0.00	34,888.00	100.00
026	LOAN SERVICE FUND	34,888.00	0.00	0.00	34,888.00	0.00	34,888.00	100.00
035	SDC FUNDS							
470	ACQUISITION & IMPROVEMENT							
035-470-461001	BANK FEE DUNDEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-461002	BANK FEE NEWBERG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-461003	BANK FEE YAMHILL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-620007	ADMIN FEE DUNDEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-620008	ADMIN FEE NEWBERG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-620009	ADMIN FEE YAMHILL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-641001	DNU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-610001	PRINCIPAL LOAN	0.00	0.00	180,000.00	-180,000.00	0.00	-180,000.00	0.00
035-470-610002	INTEREST AND ADMIN FOR LOAN	0.00	0.00	8,981.24	-8,981.24	0.00	-8,981.24	0.00
035-470-620001	ACQUISITION-DUNDEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-620002	ACQUISITION-NEWBERG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-620003	ACQUISITION-YAMHILL COUNTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-620004	DEVELOPMENT-DUNDEE	200,000.00	0.00	0.00	200,000.00	0.00	200,000.00	100.00
035-470-620005	DEVELOPMENT-NEWBERG	1,805,970.00	2,054.57	36,843.62	1,769,126.38	0.00	1,769,126.38	97.96
035-470-620006	DEVELOPMENT-YAMHILL COUNTY	0.00	11,412.50	15,292.50	-15,292.50	0.00	-15,292.50	0.00
	CAPITAL OUTLAY	2,005,970.00	13,467.07	241,117.36	1,764,852.64	0.00	1,764,852.64	87.98
035-470-490000	TRANSFER ACCOUNT	796,530.00	0.00	0.00	796,530.00	0.00	796,530.00	100.00
035-470-490001	TRANSFERS DUNDEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-490002	TRANSFERS NEWBERG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-490003	TRANSFERS YAM CO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TRANSFERS	796,530.00	0.00	0.00	796,530.00	0.00	796,530.00	100.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
470	ACQUISITION & IMPROVEMENT	2,802,500.00	13,467.07	241,117.36	2,561,382.64	0.00	2,561,382.64	91.40
035	SDC FUNDS	2,802,500.00	13,467.07	241,117.36	2,561,382.64	0.00	2,561,382.64	91.40
036	CP Pool Fund							
036-000-461001	Bank fees US POOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
036-000-461002	FEES 5208	0.00	0.00	0.00	0.00	0.00	0.00	0.00
036-000-846002	DNU FEES B5208	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	EXPENDITURES							
036-450-451000	CP EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
036-450-610001	Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
036-450-610002	DNU CP int and admin fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
036-450-490000	TRANSFER ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
036	CP Pool Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
037	BOND LOAN SERVICE							
037-000-253000	UNRESERVED FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
037-000-354000	UNCOLLECTIBLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
037-000-846002	FEES BOND LS	0.00	0.00	0.05	-0.05	0.00	-0.05	0.00
	OTHER EXPENSES	0.00	0.00	0.05	-0.05	0.00	-0.05	0.00
000		0.00	0.00	0.05	-0.05	0.00	-0.05	0.00
450	EXPENDITURES							
037-450-610001	PRINCIPAL LOAN SERVICE	735,000.00	0.00	0.00	735,000.00	0.00	735,000.00	100.00
037-450-610002	INT AND ADMIN BOND LS	620,225.00	0.00	0.00	620,225.00	0.00	620,225.00	100.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
	CAPITAL OUTLAY	<u>1,355,225.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,355,225.00</u>	<u>0.00</u>	<u>1,355,225.00</u>	<u>100.00</u>
450	EXPENDITURES	1,355,225.00	0.00	0.00	1,355,225.00	0.00	1,355,225.00	100.00
037	BOND LOAN SERVICE	1,355,225.00	0.00	0.05	1,355,224.95	0.00	1,355,224.95	100.00
900	Fixed Assets							
413	ADMINISTRATION DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-413-630000	Training Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-413-730000	Training Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
413	ADMINISTRATION DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-450-630000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-450-730000	Fixed Asset Disposals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
450	EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451	AQUATICS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-451-630000	Depreciation expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-451-730000	Fixed Asset Disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
451	AQUATICS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
452	ADULT SPORTS DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-452-630000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
452	ADULT SPORTS DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
453	YOUTH SPORTS DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-453-630000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Account Number	Description	Budget	Period	Amount	YTD	Amount	YTD	Variance	Encumbered	Available	% Available
453	YOUTH SPORTS DEPARTMENT	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454	CLASSES/SPECIAL ACTIVITY	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-454-630000	Depreciation Expense	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454	CLASSES/SPECIAL ACTIVITY	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
455	PLAYGROUNDS & CENTERS	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-455-630000	Depreciation Expense	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
455	PLAYGROUNDS & CENTERS	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456	COMM CNTRS SCOUT HOUSE	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-456-630000	Depreciation Expense	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-456-730000	Disposal	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456	COMM CNTRS SCOUT HOUSE	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457	COMM SCHOOLS	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-457-630000	Depreciation Expense	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-457-730000	Disposal	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457	COMM SCHOOLS	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
458	GOLF COURSE MAINT.	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-458-630000	Depreciation Expense	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-458-730000	Disposal	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
458	GOLF COURSE MAINT.	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
459	GOLF CLUB HOUSE	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-459-630000	Depreciation Expense	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Account Number	Description	Budget	Period	Amount	YTD	Amount	YTD	Variance	Encumbered	Available	% Available
900-459-730000	Disposal OTHER EXPENSES	0.00 0.00		0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
459	GOLF CLUB HOUSE	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
472	JAQUITH CONCESSION	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-472-630000	Depreciation Expense OTHER EXPENSES	0.00 0.00		0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
472	JAQUITH CONCESSION	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
474	PREESCHOOL	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-474-630000	Depreciation Expense OTHER EXPENSES	0.00 0.00		0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
474	PREESCHOOL	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900	Fixed Assets	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total		13,986,528.00		669,422.66	2,880,671.43	11,105,856.57	0.00	11,105,856.57	0.00	0.794	0.00

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CHEHALEM PARK AND RECREATION DISTRICT

2023-2024 BUDGET CALENDAR

DECEMBER 01, 2022	APPOINT BUDGET OFFICER AND ADOPT BUDEGET CALENDAR. DISCUSS APPOINTMENT OF BUDGET COMMITTEE MEMBERS.
JANUARY 26, 2023	APPOINT BUDGET COMMITTEE MEMBERS.
JANUARY 27, 2023	PUBLISH ADVERTISEMENT FOR BUDGET MEMBERS IF NEEDED AND POST ON WEB SITE.
FEBRUARY 17 2023	DEADLINE FOR APPLICATIONS FOR BUDGET COMMITTEE IF NEEDED.
FEBRUARY 23, 2023	APPOINT BUDGET COMMITTEE MEMBERS. (IF NEEDED)
MARCH 1, 2023	STAFF BUDGET TO SUPERINTENDENT
MARCH 3, 2023	NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING SENT TO NEWBERG GRAPHIC, MUST INCLUDE WEB SITE.
MARCH 08, 2023	PUBLISH NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING.
MARCH 08, 2023	POST NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING ON CHEHALEM PARK AND RECREATION DISTRICT WEB SITE CPRDNEWBERG.ORG.
MARCH 24, 2023	BUDGET DELIVERED TO BUDGET COMMITTEE AND BOARD MEMBERS. BUDGET AVAILABLE TO PUBLIC AT 125 S. ELLIOTT ROAD NEWBERG, OREGON.

- APRIL 4, 2023** BUDGET COMMITTEE MEETING 6 P.M. AT 125 S ELLIOTT ROAD IN THE ADMINISTRATIVE BUILDING. PUBLIC INPUT WILL BE WELCOMED AT THIS MEETING. BUDGET APPROVED.
- APRIL 5-7, 2023** ADDITIONAL, BUDGET COMMITTEE MEETINGS IF NEEDED AT 6 P.M. AT 125 S ELLIOTT ROAD IN THE ADMINISTRATIVE BUILDING. PUBLIC INPUT WILL BE WELCOMED IF MEETINGS NECESSARY AND HELD. BUDGET APPROVED.
- APRIL 21, 2023 NOTICE OF BUDGET SUMMARY AND NOTICE OF PUBLIC BUDGET HEARING SENT TO NEWBERG GRAPHIC.
- APRIL 26, 2023 PUBLISH BUDGET SUMMARY AND NOTICE OF PUBLIC BUDGET HEARING. MUST INCLUDE WEB SITE.
- APRIL 26, 2023 POST BUDGET SUMMARY AND NOTICE OF PUBLIC BUDGET HEARING ON CHEHALEM PARK AND RECREATION DISTRICT WEB SITE.
- MAY 25, 2023** PUBLIC BUDGET HEARING 6 P.M. AT 125 S ELLIOT ROAD IN ADMINISTRATIVE BUILDING.
- JUNE 22, 2023** ADOPT 2023-2025 BUDGET, MAKE APPROPRIATIONS AND IMPOSE AND CATEGORIZE TAXES BY RESOLUTIONS.
- JULY 7, 2023 SUBMIT BUDGET AND RESOLUTIONS TO COUNTY CLERK AND SUBMIT TO COUNTY ASSESSOR TAX CERTIFICATION DOCUMENTS.

DATES IN BOLD ARE THE PUBLIC MEETING DATES.

To: Board of Directors
From: Superintendent
Date: December 1, 2022
Subject: Budget Committee Members

Listed are the Budget Committee members:

APPOINTED MEMBERS	APPOINTED THROUGH
Elijah Dickson	2020-23
Andrew Yinger	2020-23
Mike McBride	2021-22
Elizabeth Comfort	2022-24
Jim Talt	2022-24

THE ABOVE MEMBERS ARE APPOINTED FOR THREE YEAR TERMS

BOARD MEMBERS	APPOINTED THROUGH
Don Loving	2019-23
Bart Rierson	2019-23
Lisa Rogers	2021-25
Gayle Bizeau	2021-25
Jim McMaster	2021-25

We have to appoint one Board Member to the Budget Committee. Mike McBride was appointed from 2021-22. We will contact Mike and see if he wishes to serve from 2023-2026.

If the Board reappoints Mike we need not ask for applications.

REQUEST FOR QUALIFICATIONS
MASTER PLAN FOR BOB And CRYSTAL RILEE PARK
PROFESSIONAL DESIGN SERVICES
DECEMBER 1, 2022

INTRODUCTION

The Chehalem Park & Recreation District (District or CPRD) is requesting qualifications for a firm to develop a master plan for Bob And Crystal Rilee Park. The District will review the proposals submitted and select no more than three firms to submit a quote and time guideline for the professional services of development of a master plan for Bob Crystal Rilee Park.

About the District

CPRD provides park and recreation activities to residents in eastern Yamhill County. CPRD service area encompasses Newberg, Dundee and unincorporated area in eastern Yamhill County. For more information, refer to the District website at www.cprdnewberg.org.

Background

The 327-acre park is located near the summit of Parrett Mountain in Yamhill County. The property was acquired by the Chehalem Park and Recreation District in 2013 and was previously known as the Parrett Mountain Farm. Its features include the original farmhouse with its surrounding farm outbuildings, a second residence that was the former Parrett Mountain School, four agricultural fields located on the flattest portions of the site, and a network of hiking and equestrian trails.

The District hired WHPacific to prepare an environmental assessment and site analysis of the property and identify opportunities and special attributes of the property. The District had public input during the period. Both the assessment and public input are available.

PROPOSAL CONDITIONS

RFQ not Basis for Obligations

This RFQ does not constitute an offer to contract and does not commit the District to the award of a contract to anyone, or to pay any cost incurred in the preparation and submission of request for qualification. The District reserves the right to reject any or all requests for qualifications. The District also reserves right to cancel all or part of the RFQ for any reason determined by the District to be in the public interest.

Proposal Evaluation

An evaluation committee of no fewer than three Chehalem Park and Recreation District employees will evaluate the proposals and involve other professionals and citizens in their review of the proposals. The District hopes to select three firms to submit a proposal, time guideline and price for doing the master plan using the staff listed in the RFQ.

<u>Criterion</u>	<u>Weight or Points</u>
Cover letter	25%
Performance History	25%
Team Basic Qualifications	50%
TOTAL	100%

Notification of Intent to Submit Proposal for Master Plan

The District shall notify Proposers of its intent to select firms by email.

PROTEST OF AWARD

A Proposer may protest selection of firms, provided the Proposer is adversely affected because the proposer would be eligible to be selected in the event that the protest is successful, and the reason for the protest is:

1. All selected firms are nonresponsive,
2. The District has failed to conduct the evaluation of proposal in accordance with the criteria or processes described in the

- solicitation materials,
3. The District has abused its discretion in rejecting the protestor's proposal as nonresponsive or,
 4. The District's evaluation of proposals or the District subsequent determination of selection is otherwise in violation of Public Contracting Rules or the Public Contracting Code.

All protests of selection must be in writing and physically received by the title of procurement official no later than 5:00 p.m. on the seventh day after the date of the Notice of Intent to Select.

Protest must specify the grounds for the protest including the specific citation of law, rule, regulation or procedure upon which the protest is based. The judgement used in scoring by individual evaluators is not grounds for protest.

Protest not filed within the time specified, or which fail to cite the specific law, rule, regulation, or procedure upon which the protest is based shall be dismissed. An issue that could have been raised by request for clarification or protest of the solicitation is not a ground for protest of award.

PROPOSAL FORMAT

Proposals submitted in response to this request should be clearly identified, clear and to the point. Emphasis should be placed on specific qualifications of the people actually performing on the project and/or product provided and the organizations ability to manage the project.

Proposals must not exceed (15) single-sided pages of material. Proposals shall include the following to assist in the evaluation.

1. Cover Letter

Provide a letter of introduction signed and dated by the authorized representative of the organization submitting the proposal. Provide a statement that your proposal will be valid for a minimum period of 90 days; and acknowledgement receipt of any addenda issued during the

RFQ process.

2. Basic Qualifications

Provide information relative to the organization's size, history, areas of expertise and proposed service team structure.

3. Performance History

Provide at least three (3) clients, within the last five (5) years, for similar projects that directly relate to the scope of service to be offered by your firm. References should include:

1. Name of organization
2. Contact Person
3. Contact telephone number and email address
4. Type of project and scope of services provided
5. Original contract value.

4. Understanding and Approach

Describe your understanding of the scope of services. For each scope area, please describe your approach to the work and how you manage the tasks to meet project requirements and schedule.

PROPOSAL SUBMITTAL

Proposals must be submitted no later than 4:00 p.m. on Thursday January 19, 2023. Submit proposals electronically by email to dclements@cprdnewberg.org or mail to Don Clements 125 S. Elliott Road Newberg OR 97132. If mailed, must be received by as stated. On the outside of the packet, put RFQ "Bob And Crystal Rilee Park". No faxes will be considered.

Questions regarding submittals should be directed to Don Clements, Superintendent at dclements@cprdnewberg.org or direct at 503 537 4165.

SUMMARY OF MATERIAL MODIFICATIONS
Chehalem Park and Recreation District Retirement Plan (“PLAN”)

Due to the recent amendment of the above-referenced Plan, changes have been made that could affect your rights under the Plan. This Summary of Material Modifications (SMM) describes the recent Plan amendment and how that amendment may affect you. This Summary of Material Modifications overrides any inconsistent information included in the Plan's Summary Plan Description (SPD) or other Plan forms.

The modifications described in this Summary of Material Modifications are effective as of January 1, 2023. All other provisions are effective as described in the SPD.

MINIMUM AGE AND SERVICE REQUIREMENTS

Article 4 of the SPD describes the minimum age and/or service requirements that you must satisfy to be eligible for contributions under the Plan. The Plan has been amended to modify the minimum age and/or service requirements under the Plan. This section describes the new minimum age and/or service requirements under the Plan, as amended.

- **Minimum age requirement.** There is no minimum age requirement for participation in the Plan.
- **Minimum service requirement.** In order to participate under the Plan, you must complete One Year(s) of Service with us. For this purpose, you will earn a Year of Service if you work at least 1000 hours for us during the 12-month period immediately following your date of hire. If you do not work at least 1000 hours during the 12-month period immediately following your date of hire, you will earn a Year of Service for purposes of Plan participation if you work at least 1000 hours during any Plan Year beginning after your date of hire.

You will be eligible to participate in the Plan as of the first Entry Date based on when you satisfy any minimum age and service requirements under the Plan.

Additional Information

If you have any questions about the modifications described in this SMM or about the Plan in general, or if you would like a copy of the SPD or other Plan documents, you may contact:

Chehalem Park and Recreation District
125 S. Elliott Road
Newberg, OR 97132
503-537-2909



We build strength, stability, self-reliance and shelter.

Don Clements
Superintendent
Chehalem Parks and Recreation District
125 S Elliott Road
Newberg, Oregon 97132

November 10, 2022

Dear Don:

We are happy to say, Newberg Area Habitat for Humanity has requested two single-family residential building permits for our next project at 717 N College Street, Newberg.

CPRD has been kind enough to exempt us from the recent increase in systems development charge and we hope you might do so again.

As you know, Newberg Area Habitat for Humanity is a community-based volunteer-driven not for profit corporation that directs local goodwill to the building of decent, safe, affordable homes with those in need in our community. We serve those defined as low to very low income (from 25 - 60% of median income). Fully 95% of our funding is generated locally and comes from individuals, churches, business, schools, civic groups and local government.

We believe this new construction will be a great addition not only to the stock of available affordable housing in our community but to the City and the neighborhood as well.

Thank you for your consideration and support. If we might provide additional information, or if there is a specific means to apply, please do not hesitate to contact me.

Thank you for all that you do toward the betterment of our community.

Sincerely,

A handwritten signature in black ink, appearing to read "Rick Rogers", written over a light blue horizontal line.

Rick Rogers
Executive Director

FW: Friends Park Property

COWAN Mark * OPRD <Mark.COWAN@opr.oregon.gov>

Thu 11/17/2022 4:52 PM

To: Casey Creighton <ccreighton@cprdnewberg.org>

📎 2 attachments (618 KB)

Friends Park Donation 2019.pdf; SECTION 7 - Conversion Requirements.pdf;

Hi Casey –

Thanks for your note and map. I'm sure what you're proposing is doable.

Are you willing and prepared to obtain an appraisal for both the Friends Park property that will be converted from recreational use, and the proposed replacement property?

I recommend that we start with a more detailed map. On the map you provided, I can clearly see Friends Park. However, I'm not sure what the land bordered in red dots indicates. Can you please send us a map that clearly outlines:

1. Friends Park
2. The portion of Friends Park that may be converted to the neighbor, and
3. whatever property would be used as replacement property.

If possible, please include the acreages.

Also, I have attached Section 7 from the LGGP Manual that addresses conversions, just for your reference.

I'll look forward to receiving the more detailed property map, then we'll move forward from there.

Thanks,



Mark Cowan | Grant Program Coordinator

Recreation Grants Section
Cell: 503-951-1317

From: Casey Creighton <ccreighton@cprdnewberg.org>

Sent: Thursday, November 17, 2022 2:55 PM

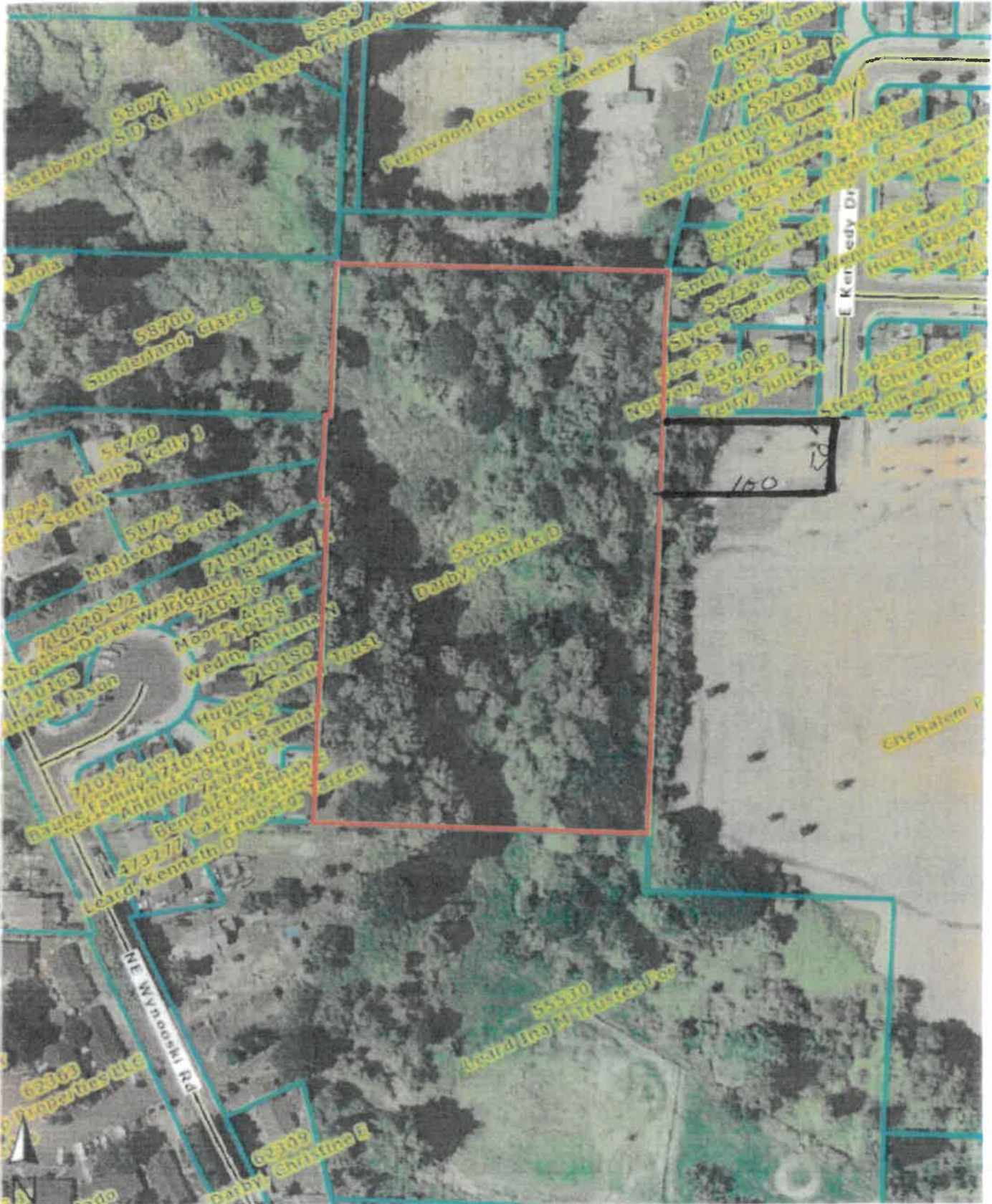
To: COWAN Mark * OPRD <Mark.COWAN@opr.oregon.gov>

Subject: Friends Park Property

Good afternoon Mark,

We have a request to trade a portion of property located in the Northwest corner of Friends Park used within the Grant with a neighboring property owner. The property exchange would provide a viable building lot and access for the owner of the property and 4 additional adjoining acres to Friends Park that Chehalem Park & Recreation District could use to construct trails to and from the Park. In March of 2019 Chehalem Park & Rec. District received a donation of land on the Eastern Portion of the Park of 5.74 Acres increasing Friends Park to 14.74 acres.

In reviewing the LG18-015 Friends Park Grant documents there is a provision that allows for trading properties. A sale or trade of a portion of the property is allowed, but it requires the permission of the State Parks and Recreation Department with the support of an appraisal that shows that the properties are at least of an equal value. Is there a contact or yourself that could provide any more information? Is this a possibility?



This map plat is being furnished as an aid in locating the herein described land in relation to adjoining streets, natural boundaries and other land, and is not a survey of the land depicted. Except to the extent a survey of title insurance is expressly provided by endorsement to this policy, the company does not insure direct or indirect location of easements, acreage or other matters shown thereon.



Grating Landscape

Hess Creek

Land Donation 5 Acres

Friends Park 9 Acres

Friends Park

Additional Land 5.74 Acres

Boston Square Apartments

Hess Creek

35

Parks Activity Report, September / October 2022

Sander Estate Park

We received an opportunity to accept a Grant for the Sander Estate Park development through the Local Government Grant program (\$175,000.00), match that up with the \$340,000 in SDCs originally included in the LGGP project budget as Match, plus an additional \$30,000 in SDCs, which totals \$545,000. Then the \$545,000 amount can be applied as 50% Match to the LWCF for a \$545,000 Grant, for a total of \$1,090,000, which was the total cost of the original project submitted to the LGGP. We do need to start development of the Park even without receiving the funding and continue to have discussions and confirm what sort of funding and cost sharing we can negotiate with Dundee. Tourism through hotel tax and Urban renewal money could assist with street improvements in this area. Kat, Bryan and I have been working on the L&CG.

Crabtree park

We have been working with Page Knudsen, Yamhill County with a culvert repair on Knudsen lane at the entrance to the Park. We had submitted an ODFW fish passage exemption request with our consultant AKS Engineering. The Oregon Fish Passage Task Force (Task Force) met February 25th and did not discuss our exemption request. AKS will now propose to ODF&W that we replace the culvert and change the grade of the stream bed section of the culvert to as close to their recommendations as possible to improve fish habitat. I have met with Paige and we will be submitting documents for ODF&W to approve.

Aquatic and Fitness Center,

Work on the Aquatic Center Aermec modifications has been completed. We have not shut down the facility to accomplish this. I would say it is about 100% complete. Interface Engineering and Neudorfer were out to balance the system on Wednesday October 19, 2022. We will have the system operate for a period of time before Commissioning is completed. With the weather changing it is a good time to monitor the success of the modifications.

Cultural Center

Sean Andries, Rick Lee, Jennifer Marsicek and myself gathered to discuss the timeline for the future remodel of the Chehalem Cultural Center which entails the main entry staircase, Theater renovations and an open movement Studio. We held a pre-app meeting with the City where a lot of parking conditions were brought up as they had done during previous development and been allowed Variances from Development Code. SEA has recommended some soil testing for the development of the second floor and they have sourced a proposal from Carlson Geotechnical for the soils report. Base fee is \$4,570. CCC is willing to pay for the services.

Development GreenWorks has been working on the Newberg Dundee Bypass Trail Project. We have been involved with ODOT, City of Newberg with discussions and preliminary tasks such as, surveying, archeological assessment, wetlands delineation, Geotechnical report. GreenWorks have determined the bridge placement and length (570'). The City of Newberg has provided \$25,000.00 for engineering services on the River St. portion of the project and has waived all fees associated for NDBT. Plan set is currently at 60% Design. the Oregon Community Paths Program (ODOT) Agreement Number 34902, Amendment No. 02 allowing CPRD and its contractors the right to work within the ROW of the Newberg-Dundee Bypass. We have received

We continue to work with GreenWorks on the development of the 219 property. Don has updated our Park Masterplan (2010 last updated). We have Matt Hastie (MIG) to work along with John Bridges and the District to have the masterplan adopted by Yamhill County to have zoning changed for the Heritage Trails Campground site. We held a preliminary meeting with County Planning and are basing our submission to the County on their requirements. John Bridges and Matt Hastie have recommended that we propose a Sub-Area Plan approach for submission to the County. CPRD will be asking Yamhill County to adopt this Sub-Area Masterplan in order to allow us to move forward with the other land use applications associated with the

campground. They have added more text and graphics, a cover, and maps of proposed park and recreational facilities (including trails) in the Sub-Area. The document is essentially complete with just a couple of placeholders to fill. I expect to have preliminary drafts of other needed land use applications (Zone Change, Similar Use Determination, and Site Design Review) and expect to review in the next coming weeks. We plan on submitting to the County right after Thanksgiving.

The site plans and general land use application forms for the Ewing Young Bridge are completed. We finally received notice from FEMA that their model was not conclusive and NV5 have provided their own Hydraulic model (with FEMA's approval) to understand the flood/hydraulic conditions of the creek, and have confirmed layout/elevation/design of the bridge and the abutments. We will be submitting the land use concurrently with our Sub-Area Masterplan to the County.

We have received some preliminary designs of the Renne field conversion from natural to synthetic turf which were handed out last minute of the April BOD meeting. We have engaged in some preliminary discussions with Doug Rux, as far as land use: Type II Review. We have a meeting with Mr. Phillips November 22 to discuss the planning for Renee Field.

Trails

The Heritage Trails Committee has been working with CPRD on the development of trails within the District to assess and offer assistance to the Chehalem Heritage Trails Masterplan, which seems to be an evolving plan based on opportunities. They have split into groups, planning, funding and maintenance. Currently we are working with Knudsen Vineyards (Dundee) for an easement that allows public access around their property and could possibly connect to the Abbey property in Dundee for access to existing trails. I provided a field trip with the group to visit the Bob & Crystal Rilee Park to show them a portion of what CPRD has been developing. There were many ideas that came out from that field trip-grant writing, mapping, signage. Signage seems most appropriate at this time because of the increase in use of the property.

Parks & Golf

We are working on completing Tee Pads at the Hoover Park Disc Golf Course. Maintenance staff at CGGC have completed Aeration of the Fairways. Thank you to all Staff of the District for working together to accomplish all of these tasks.

Parks Summary

Month of: October/November 2022

Park Name	Hours worked	October 21, 2022 - November 15, 2022
Armory	26.00	
Billick/Dundee	15.00	
CAFC	114.00	
Cultural Center	26.00	
Chehalem Valley M.S	0.00	
College	6.00	
Community Center	6.00	
Crabtree	8.00	
Crater Ballfields	30.00	
Dundee River Park	0.00	
Elliott Road	12.00	
Ewing Young	10.00	
Falcon Crest Park	2.00	
Fortune Park	3.00	
Friends Park	8.00	
Tom Gail Park	12.00	
Gladys Park	12.00	
Chehalem Glenn G.C.	680.00	
Herbert Hoover Park	20.00	
Jaquith Park	16.00	
Jaquith Ball Fields	20.00	
Memorial/Scout House	16.00	
Mountainview	0.00	
Oak Knoll Park	2.00	
Oaks Park	6.00	
Other District Land	8.00	
Pre-School	25.00	
Pride Gas	6.00	
Renne Fields	2.00	
Rilee Park	96.00	
Rotary Park	16.00	
Sander Park	6.00	
Schaad Park	36.00	
Scott Leavitt Park	4.00	
Senior Center	44.00	
Spring Meadow	12.00	
Waste Mngt	2.00	
vacation/holiday/sick/comp	194.00	
Wilsonville Property	64.00	
Youth Building	2.00	
<i><u>Total</u></i>	1567.00	

Activity Report – Department 451
October 2022

Aquatic & Fitness Center

- Facility remained open 7 days a week

Fitness Center

- Regular fall drop-in schedule continues for the sports courts, weight room.
- Weight room is really picking up in the evenings and we have noticed an influx of younger lifters.

Aquatic Center

- October schedule kept us busy with new classes, public swims and swim lessons all month long.

Facility Building maintenance

- Small yellow robot was rebuilt and is working well for us again.
- Farnham Electric came in on October 11th and fixed the Ethernet in the comp pool so our teams no longer have to do a work around during their meets and tournaments.
- October 4th, Robert Lloyd came and fixed the HVAC unit above the girls changing area in the Lifeguard room. It was leaking and raining all over us. Since they were here it has not leaked.

Memberships

- October 20th the second monitor up at the front desk was fixed.
- Management still monitors patron check-ins to make sure expired passes are taken care of.

Program Development & Registration

- Fencing class for youth continued all month of October.
- Fall session one swim lessons ran all month of October. All lessons were full.
- We hired a new land Zumba instructor who started her class on October 3rd on Monday nights.
- Saturday morning lazy river workout started up on October 1st.
- We set up “No School Come chill at the pool” dates and sent the information out to the schools. Created an in house flyer to advertise the dates here at the pool. We hosted our first two No school afternoon public swims on October 12 and 14th. They were well attended.
- Met with a couple from Friendsview to talk about bringing table tennis into our facility. We decided to team up with Friendsview to purchase two tables and figure out a time they can use the gym for table tennis. This program will start up in January.

Clubs/Teams

- Chehalem Swim Team’s practices continued all month of October.
 - CST held a meet on October 22-23 that was a successful event.
- GFU swim team practices continued all month of October.
- GFU football team used the comp pool on Sunday nights for recovery swims.
- NHS Polo practices continued and they started hosting home games in the comp pool.
 - NHS polo hosted games in our comp pool on every Wednesday in October.

- Boys Polo tournament was held on October 1 and 2. The event went well.

Aquatic & Fitness Center Staff

- October 31st we called an all staff meeting at the pool to go over housekeeping items and make sure our staff was aware that they now had to clock in and out of Paychex instead of Homebase. It will take about a month or so to get the staff used to entering the correct code for their shift. We showed the blood borne pathogen video during this meeting and took the next week to make sure that ALL staff watch the video. Turned in all signed forms for the entire 451 staff that following Monday.
- We now have six Jr. Lifeguards as volunteers helping with various shifts.
- Training our very young and new staff is forefront right now. Making sure everyone is on the same page and rescue ready.

Rentals & Special Events

- Private Leisure Pool Parties
 - We had thirteen weekend pool rentals in October, including several classroom rentals.
- We closed down the patio in October for the winter. Put all umbrellas and lounge chairs away. It will open again for reservations and use in May 2023.
- Special Olympics started swim practice on Sunday's in our comp pool.

Management Projects

- Manager has monitored patron check-ins all month of October to make sure that expired memberships are being caught and taken care of.
- Kept up with the ordering of Janitorial supplies and made sure we have everything in stock.
- Management team attended a renewal class in October to renew their CPO certificate.
- Management updated and cleaned up the SDS books in the facility. They are now current and up to date.
- Management kept up with 451- AP and billed all contracted teams in the month of October. Working on getting all of the team contracts back signed.
- Management reached out to all insurances that we take and set up a time to renegotiate our contracts with them and to see about them paying us more per person. This probably will not take effect until January 2024.
- Management did step out on deck to guard a few times in October due to staff illness and last minute schedule changes for staff.

Financial Reports

- Detailed October financial reports are attached.

EXPENDITURES Yr to Date '22/23	REVENUE Yr to Date '22/23
\$359,137.75 Raw value	
\$39,560.61 Fringe benefits	
\$398,688.36 Total expenditures with fringe benefits	\$383,520.43 Projected Revenue 22-23 = \$1,009,255.00
Difference between Expenditures & Revenue	-\$15,167.93

Respectfully Submitted by,
Wendy Roberts, Aquatic Specialist
Chehalem Aquatic & Fitness Center

Activity Financial Report - Oct-2022	Department - Aquatics 451						
EXPENDITURES	Oct '21	Oct '22	Yr to Date 21/22	Yr to Date 22/23	Year End 20/21	Year End 21/22	Est June 22/23
Aquatics - 451 : Personnel Services							
Personnel Services							
Aquatic Supervisor	\$1,629.06	\$1,888.90	\$6,372.80	\$7,446.05	\$18,087.06	\$19,629.26	\$22,667.00
Aquatic Coordinator	\$3,969.34	\$4,870.40	\$15,253.78	\$19,080.69	\$47,887.68	\$47,554.32	\$61,367.00
Aquatics Specialist	\$3,265.60	\$4,207.22	\$12,537.58	\$16,398.89	\$38,978.32	\$39,111.40	\$48,083.00
Guards	\$13,661.87	\$18,218.42	\$65,999.35	\$87,215.78	\$96,234.31	\$161,174.16	\$251,160.00
Instructors	\$3,934.92	\$3,708.42	\$26,132.80	\$31,389.40	\$22,257.76	\$54,878.44	\$101,674.00
Group Fitness Instructors	\$707.38	\$1,282.71	\$3,054.10	\$6,287.35	\$8,135.43	\$11,472.88	\$18,756.00
Personal Trainer	\$382.50	\$78.42	\$943.50	\$1,333.14	\$1,541.17	\$3,186.43	\$3,848.00
FC Monitor	\$1,347.98	\$3,941.12	\$4,599.73	\$18,970.13	\$29,656.44	\$17,355.67	\$25,116.00
Lead Guard	\$552.19	\$865.09	\$3,503.09	\$3,459.98	\$4,835.35	\$6,791.76	\$42,331.00
Child Minder							\$25,116.00
Total Personnel Services	\$29,450.84	\$39,060.70	\$138,396.73	\$191,581.41	\$267,613.52	\$361,154.32	\$600,118.00
							\$180,332.00
							\$780,450.00
Materials & Services:							
Office Supplies	\$132.44	\$173.95	\$1,683.89	\$2,160.02	\$4,220.66	\$4,582.86	\$5,510.00
Postage Supplies	\$7.70	\$7.20	\$86.25	\$76.30	\$131.97	\$207.37	\$450.00
Program Supplies	\$6,413.25	\$1,074.55	\$8,626.60	\$6,879.24	\$16,357.60	\$15,822.67	\$18,915.00
Small Tools					\$75.86		
Chemical & Agricultural Supplies	\$3,467.36	\$2,155.50	\$12,082.81	\$15,841.63	\$33,708.33	\$47,620.19	\$30,800.00
Store Supplies			\$740.48	\$2,179.53	\$2,403.54	\$4,250.99	\$7,500.00
Gas & Oil Supplies							\$625.00
Classifieds							\$1,450.00
Brochure							\$4,850.00
Flyers	\$56.05	\$56.05	\$361.54	\$224.20	\$676.61	\$999.00	\$5,340.00
Professional Dues	\$88.49	\$716.42	\$404.17	\$2,288.23	\$4,163.75	\$3,742.01	\$1,450.00
Conference/Workshops					\$179.04	\$328.00	\$350.00
Staff Mileage					\$82.61		\$1,000.00
Staff Expenses	\$9.37	\$9.37	\$154.50	\$43.74	\$1,396.79	\$212.22	
Utilities:							
Electricity	\$17,557.44	\$19,249.69	\$53,077.07	\$70,619.28	\$224,768.44	\$179,471.27	\$207,833.00
Natural Gas	\$4,737.71	\$4,754.75	\$11,862.20	\$14,598.23	\$47,457.38	\$75,975.86	\$69,764.00
Water/Sewer	\$884.67	\$7,563.45	\$2,654.01	\$25,112.05	\$46,854.56	\$10,869.24	\$29,825.00
Telephone	\$625.78	\$514.01	\$2,485.72	\$1,649.35	\$4,376.92	\$7,240.98	\$8,700.00
Fees (activnet/bank/cc)	\$3,785.79	\$6,128.50	\$21,665.42	\$24,153.43	\$31,981.15	\$65,931.60	\$62,625.00
Internet & Communication				\$857.94	\$1,384.20	\$642.21	\$1,067.00
Data Storage & Backup							\$45.00
Video & Online Photography	\$38.16	\$19.08	\$76.32	\$76.32	\$267.12	\$190.80	\$210.00
Online Advertising			\$32.92			\$32.92	\$262.00
Ground Maint/Repairs							\$22,000.00
Program Contracts 451.380.003			\$581.53	\$248.58	\$390.23	\$403.45	\$7,915.21
Insurance Services			\$380.36	\$290.62	\$37,674.92	\$42,225.66	\$46,449.00
Refunds	\$33.75		\$69.75	\$106.00	\$1,089.00	\$1,069.75	\$450.00
Total Materials & Services	\$37,837.96	\$43,004.05	\$116,692.59	\$167,546.34	\$459,653.90	\$469,330.81	\$527,470.00
TOTAL AQUATIC EXPENDITURES	\$67,288.80	\$82,064.75	\$255,089.32	\$359,127.75	\$727,267.42	\$830,485.13	\$1,307,920.00



Adult Sports

November 2022 Activity Report, Department 452

Department 452 Participation Tracking	October 2022	
Activity	Participants	Participant Hours
Total	00	00
Department 452 Financial Tracking	October 2022	
Supervisory Staff Expense	300	
Administrative Staff Expense	250	
Part Time Staff Expense	00	
Material Expense	380.00	
Total Expense	930.00	
Program Revenue	00	
Net	(930.00)	
Cost Per Participant	00	
Cost Per Participant Hour	00	

Department 452 – Adult Sports

The next scheduled adult sports program is League Basketball starting in March 2023



Youth Sports

November 2022 Activity Report, Department [453](#)

Department 453 Participation Tracking	October 2022	
Activity	Participants	Participant Hours
Youth Soccer league	550	6000
Little big kicks soccer	130	520
Flag Football	180	1200
TVYFL football	110	2400
Volleyball Academy	40	480
Totals	1010	10600

Department 453 Financial Tracking	October 2022	
Supervisory Staff Expense	12015	
Administrative Staff Expense	4455	
Part Time Staff Expense	615	
Program/Materials Expense	11275	
Total Expense	28360	
Program Revenue	32280	
Net	3920	
Cost Per Participant	3.88	
Cost Per Participant Hour	.37	

Department 453 – Youth Sports

CPRD offered 5 youth sports activities in the fall: tackle football, flag football, volleyball, youth soccer, and little big kicks.

Practices and games for all the fall sport activities concluded at the end of October.

Fall youth sports enrollment included over 1000 participants.

Registration for CPRD winter basketball opened October 1st.

October 2022 Board Report

454-Recreation

456-Senior Center

457-Community School

454 Recreation	Oct 2022	Year to Date
Supervisory Staff Expense	\$755.56	\$2,992.33
Recreation Coordinator	\$2,556.96	\$10,017.14
Part Time Staff Expense	\$2,255.80	\$15,143.55
Fringe	\$2,201.26	\$9,511.16
program Expense	\$12,370.57	\$26,055.96
Utilities/Insurance Expense	\$0	290.62
Total Expense	\$20,140.15	\$63,720.14
Program Revenue	\$34,742.39	\$52,903.19
Rental Revenue	0	0
Net	-\$14,602.24	\$10,816.95

Fall Gymnastics is off to a good start. 75 registered in Oct Gymnastics. 70 are registered for November Gymnastics.

We have made major progress on cleaning out the bay storage area of the armory. We are looking forward making that room a programmable space again. Prior to the opening of the new pool, this space was retrofitted to support our gymnastics uneven bars. We are really close to being able to set those up again.

Oct 15th the recreation department finished its own small soccer program for 3 year olds which we affectionately called Happy Feet Soccer. This complimented the sports department's soccer program pretty well, serving a different age group then Little Big Kicks Soccer. This 5 week program was incredibly cute and our staff of preschool instructors did a really nice job of creating memorable experiences for our up and coming soccer start. We had 35 children registered for this program.

March 13th 2020, the senior center closed in person dining due to the pandemic. Meals on wheels continued to operate. I am happy to say that on Oct 19th, the senior center opened for in person dining. We had about 30 guests attend this luncheon. This served as a soft open/learning opportunity for the staff and volunteers onsite. Starting on November 21st, in person dining will happen every Monday and Wednesday moving forward.

Senior Center Fall Bazaar preparation is in full swing. It will be really nice to bring this event back. The Bazaar is scheduled for Nov 12th but preparation for this occasion began long ago 😊.

456 Senior Center	Oct 2022	Year to Date
Supervisory Staff Expense	\$377.78	\$1,322.23
Recreation Coordinator	\$1,022.77	\$3,753.66
Senior Center Specialist	\$3,139.18	\$12,596.19
Part Time Staff Expense	0	0
Fringe	\$3,117.33	\$1,255.53
program Expense	\$1,145.63	\$2,320.09
Utilities/Insurance Expense	\$3,074.62	\$10,016.92
Total Expense	\$11,877.31	\$43,709.25
Program Revenue	\$3,780.00	\$18,973.72
Rental Revenue	\$2,060.00	\$21,477.28
Total Revenue	\$5,840.00	\$40,451.00
Net	\$6,037.31	\$3,258.25

457 Community School	Oct 2022	Year to Date
Special Services Supervisor	\$906.68	\$3,625.61
Recreation Coordinator	\$511.40	\$1,789.85
Part Time Staff Expense	0	\$277
Fringe	\$728.85	\$3,039.62
Program Expense	\$3,262.58	\$11,507.76
Utilities/Insurance Expense	0	0
Total Expense	\$5,408.51	\$19,962.14
Program Revenue	\$17,434	\$21,286.95
Net	-\$12,025.49	-\$1,324.81

Respectfully submitted by:
 Matthew Compton
 Recreation Coordinator

Oct. 2022 Activity Report

455 Care	October 2022	Fiscal Year To Date
Supervisory Staff	755.56	2,992.33
Recreation Coordinator	1,022.77	4,113.62
Care Director	3,634.36	14,275.06
Care Technician	0.00	0.00
Part Time Staff Expense	24,812.93	102,149.82
Fringe	6,207.18	25,186.27
program Expense	4,467.49	22,188.03
Utilities Expense	0.00	0.00
Total Expense	40,900.29	170,905.13
Program Revenue	40,511.65	187,578.78
Rental Revenue	0.00	0.00
Net	388.64	-16,673.65

For the month of October, the school aged childcare program has received positive feedback from both the schools that each site is in and from parents. The consensus is that the kids are having a lot of fun appear happy and loving the childcare staff.

The staff are working very hard to bring a safe and fun filled program, with fall art projects, games and even a Halloween party.

Our program has grown to 175 fulltime and part time kids.

474 Pre School	October 2022	Fiscal Year To Date
Supervisory Staff	0.00	0.00
Admin Staff Expense	0.00	0.00
Pre School Instructor	3,634.36	14,275.06
Fringe	1,435.52	5,692.35
program Expense	304.90	626.73
Utilities Expense	524.30	1,490.44
Total Expense	\$5,918.16	23,240.63
Program Revenue	2,568.81	7,398.50
Rental Revenue	0.00	0.00
Net	\$3,349.35	15,842.13

The Pre-K childcare program is doing activities to help learn colors, with a fun Halloween party at the end of the month.

The Bonnie Benedict preschool is full and learning all about colors. Enjoyed dressing up for the end of the month Halloween party.

	October															
	Dry Days	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	22 v 21	% Diff
Starts by Category	18	14	13	24	13	19	4	21	19	20	28	20	25			
Resident	455	322	339	522	294	474	412	617	570	703	768	755	1192	437	57.9%	
Non Resident	1665	875	989	1145	647	1063	495	1044	598	491	1128	766	760	-6	-0.8%	
Group	295	368	216	93	270	50	394	0	244	41	0	230	172	-58	-26.2%	
League	81	81	44	37	51	41	43	67	0	30	0	0	0	0	0.0%	
Complimentary	229	170	114	199	127	149	89	121	135	120	791	531	531	0	0.0%	
Misc/Promotional	683	655	754	247	843	865	387	649	1227	974	1724	1034	1348	314	30.4%	
Total Starts	3348	2471	2456	2243	2232	2642	1820	2498	2774	2415	4411	3316	4003	687	20.7%	
Revenue																
Green Fees	\$ 65,118.00	\$ 40,677.00	\$ 42,670.00	\$ 39,973.00	\$ 43,429.00	\$ 43,029.73	\$ 32,463.00	\$ 38,474.00	\$ 56,538.00	\$ 38,273.00	\$ 77,107.00	\$ 59,136.00	\$ 76,647.00	\$ 17,511.00	29.6%	
Driving Range	\$ 5,992.00	\$ 3,835.00	\$ 3,431.00	\$ 4,458.00	\$ 2,540.00	\$ 4,505.75	\$ 2,366.00	\$ 3,375.00	\$ 5,142.00	\$ 3,484.00	\$ 9,459.00	\$ 7,134.00	\$ 8,182.00	\$ 1,048.00	14.7%	
Rentals	\$ 22,152.00	\$ 16,579.00	\$ 13,985.00	\$ 10,740.00	\$ 12,339.00	\$ 19,002.44	\$ 11,265.00	\$ 15,087.00	\$ 16,007.00	\$ 11,894.00	\$ 31,997.00	\$ 23,405.00	\$ 30,350.00	\$ 6,945.00	29.7%	
Golf Shop	\$ 6,899.00	\$ 6,534.00	\$ 5,893.00	\$ 4,237.00	\$ 4,380.00	\$ 3,764.47	\$ 2,146.00	\$ 4,549.00	\$ 6,898.00	\$ 5,159.00	\$ 8,971.00	\$ 4,829.00	\$ 7,373.00	\$ 2,544.00	52.7%	
Snack Bar	\$ 14,066.00	\$ 10,914.00	\$ 9,740.00	\$ 7,221.00	\$ 8,191.00	\$ 9,879.35	\$ 4,193.00	\$ 10,201.00	\$ 15,476.00	\$ 8,382.00	\$ 14,673.00	\$ 10,652.00	\$ 15,287.00	\$ 4,635.00	43.5%	
Instruction	\$ 718.00	\$ (66.00)	\$ -	\$ -	\$ 340.00	\$ 150.00	\$ -	\$ -	\$ 340.00	\$ 1,104.00	\$ 475.00	\$ 970.00	\$ 380.00	\$ (590.00)	-60.5%	
Miscellaneous	\$ 14,969.00	\$ (3,591.00)	\$ 16,950.00	\$ (1,046.00)	\$ 4,967.00	\$ (1,358.68)	\$ (17,364.00)	\$ 845.00	\$ 675.00	\$ 504.00	\$ 2,088.00	\$ 3,744.00	\$ 1,209.00	\$ (2,536.00)	-67.7%	
Total Revenue	\$ 129,914.00	\$ 75,182.00	\$ 92,669.00	\$ 65,583.00	\$ 76,186.00	\$ 78,973.06	\$ 35,059.00	\$ 72,531.00	\$ 101,076.00	\$ 68,800.00	\$ 144,770.00	\$ 109,870.00	\$ 139,428.00	\$ 29,558.00	26.9%	
\$ per Start																
Green Fees \$ per Start	\$ 19.45	\$ 16.46	\$ 17.37	\$ 17.82	\$ 19.46	\$ 16.29	\$ 17.84	\$ 15.40	\$ 20.38	\$ 15.85	\$ 17.48	\$ 17.83	\$ 19.15	\$ 1.31	7.4%	
Driving Range \$ per Start	\$ 1.79	\$ 1.55	\$ 1.40	\$ 1.99	\$ 1.14	\$ 1.71	\$ 1.30	\$ 1.35	\$ 1.85	\$ 1.44	\$ 2.14	\$ 2.15	\$ 2.04	\$ (0.11)	-5.0%	
Rentals \$ per Start	\$ 6.62	\$ 6.71	\$ 5.69	\$ 4.79	\$ 5.53	\$ 7.19	\$ 6.19	\$ 6.04	\$ 5.77	\$ 4.93	\$ 7.25	\$ 7.06	\$ 7.58	\$ 0.52	7.4%	
Golf Revenue \$ per Start	\$ 27.86	\$ 24.72	\$ 24.46	\$ 24.60	\$ 26.12	\$ 25.18	\$ 25.33	\$ 22.79	\$ 28.01	\$ 22.22	\$ 26.88	\$ 27.04	\$ 28.77	\$ 1.73	6.4%	
Golf Shop	\$ 2.06	\$ 2.77	\$ 2.40	\$ 1.89	\$ 1.96	\$ 1.42	\$ 1.18	\$ 1.82	\$ 2.49	\$ 2.14	\$ 2.03	\$ 1.46	\$ 1.84	\$ 0.39	26.5%	
Snack Bar	\$ 4.20	\$ 4.42	\$ 3.97	\$ 3.22	\$ 3.67	\$ 3.74	\$ 2.30	\$ 4.08	\$ 5.58	\$ 3.47	\$ 3.33	\$ 3.21	\$ 3.82	\$ 0.61	18.9%	
Concession Revenue	\$ 6.26	\$ 7.18	\$ 6.37	\$ 5.11	\$ 5.63	\$ 5.16	\$ 3.48	\$ 5.90	\$ 8.07	\$ 5.61	\$ 5.36	\$ 4.67	\$ 5.66	\$ 0.99	21.3%	

Unseasonably dry October. Revenue per start is up 6.4%, but add in concession revenue and it bumps up to about 8.5% per start over last October.

	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	October FYTD				FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY22 v FY21	% Diff
Starts by Category																		
Resident Non Resident	2738	1944	2145	2773	1958	2914	3954	3451	4200	3747	4823	5216	393	8.1%				
Group	2637	7704	9653	8519	6959	8005	6727	3501	3576	4232	4780	4327	-453	-9.5%				
League	395	3027	2331	1656	1861	1580	1030	1374	1273	342	1453	1620	167	11.5%				
Complim ent/ Misc/Pro motional	1100	295	318	263	258	299	161	41	43	0	0	0	0	0.0%				
Total Starts	20545	19152	17898	16082	16449	18079	16120	16935	16064	19949	19393	20419	1026	5.3%				
Revenue	\$456,170.00	\$447,021.00	\$415,193.00	\$349,804.00	\$337,968.00	\$351,755.73	\$308,439.00	\$334,720.00	\$321,453.00	\$425,540.00	\$420,090.00	\$463,623.00	\$43,533.00	10.4%				
Green Fees	\$42,395.00	\$35,139.00	\$35,153.00	\$31,028.00	\$27,378.00	\$31,611.75	\$27,601.00	\$34,072.00	\$30,113.00	\$47,385.00	\$45,789.00	\$50,588.00	\$4,799.00	10.5%				
Driving Range	\$162,124.00	\$134,199.00	\$130,286.00	\$107,665.00	\$105,768.00	\$128,779.44	\$121,281.00	\$100,464.00	\$90,715.00	\$156,129.00	\$162,406.00	\$165,054.00	\$2,658.00	1.6%				
Golf Shop	\$42,530.00	\$40,709.00	\$40,935.00	\$36,342.00	\$41,906.00	\$27,736.47	\$30,939.00	\$37,517.00	\$34,587.00	\$46,319.00	\$42,380.00	\$47,943.00	\$5,563.00	13.1%				
Snack Bar	\$113,724.00	\$120,915.00	\$89,770.00	\$71,140.00	\$70,356.00	\$95,277.35	\$84,210.00	\$86,394.00	\$73,584.00	\$83,304.00	\$90,146.00	\$103,419.00	\$13,273.00	14.7%				
Instruction	\$11,128.00	\$9,878.00	\$9,946.00	\$11,718.00	\$2,833.00	\$1,549.00	\$3,600.00	\$6,013.00	\$3,549.00	\$8,450.00	\$12,728.00	\$6,040.00	\$(6,688.00)	-52.5%				
Miscellaneous	\$19,842.00	\$22,845.00	\$28,006.00	\$(15,322.00)	\$(11,595.00)	\$(24,505.68)	\$7,017.00	\$6,947.00	\$4,705.00	\$18,978.00	\$27,334.00	\$27,227.00	\$(107.00)	-0.4%				
Total Revenue	\$847,913.00	\$810,706.00	\$749,289.00	\$592,375.00	\$574,616.00	\$612,204.06	\$582,987.00	\$606,127.00	\$558,706.00	\$785,105.00	\$800,873.00	\$863,904.00	\$63,031.00	7.9%				
\$ per Start																		
Green Fees \$ per Start	\$22.20	\$23.34	\$23.20	\$21.75	\$20.55	\$19.46	\$19.13	\$19.76	\$20.01	\$21.33	\$21.66	\$22.71	\$1.04	4.8%				
Driving Range \$ per Start	\$2.06	\$1.83	\$1.96	\$1.93	\$1.66	\$1.75	\$1.71	\$2.01	\$1.87	\$2.38	\$2.36	\$2.48	\$0.12	4.9%				
Rentals \$ per Start	\$7.89	\$7.01	\$7.28	\$6.59	\$6.43	\$7.12	\$7.52	\$5.93	\$5.65	\$7.78	\$8.37	\$8.08	\$(0.29)	-3.5%				
Golf Revenue \$ per Start	\$32.16	\$32.18	\$32.44	\$30.38	\$28.64	\$28.33	\$28.37	\$27.71	\$27.53	\$31.48	\$32.40	\$33.27	\$0.87	2.7%				
Golf Shop	\$2.07	\$2.13	\$2.29	\$2.26	\$2.55	\$1.53	\$1.91	\$2.22	\$2.15	\$2.32	\$2.19	\$2.35	\$0.16	7.4%				
Snack Bar	\$5.54	\$6.31	\$5.02	\$4.42	\$4.28	\$5.27	\$5.22	\$5.10	\$4.58	\$4.18	\$4.65	\$5.06	\$0.42	9.0%				
Compliment/ Misc/Pro motional	\$7.61	\$8.44	\$7.30	\$6.68	\$6.82	\$6.80	\$7.14	\$7.32	\$6.73	\$6.50	\$6.83	\$7.41	\$0.58	8.5%				
Total Revenue \$ per Start	\$41.27	\$42.33	\$41.86	\$36.83	\$34.93	\$33.86	\$36.17	\$35.79	\$34.78	\$39.36	\$41.30	\$42.31	\$1.01	2.5%				

2022 has the most rounds played in the first 4 months of the FY since 2011. The mild/dry fall weather has certainly helped.

Subject: RE: 2017-18 spreadsheet
Date: Thursday, November 3, 2022 at 4:47:21 PM Pacific Daylight Time
From: Kellan Sasken
To: Kat Ricker
CC: Don Clements
Attachments: 5 fiscal year report - golf.pdf

Kat,

Attached is the report with the 2 lines that Don did not ask for.
I also noticed that there was a math error, that is fixed. The FY2020 total revenue was 1,196,179. That is reflected in the attached file.
The total of the two columns add up to the difference he was noticing.

Any more questions, let me know.

Thanks,

Kellan

From: Kat Ricker
Sent: Thursday, November 3, 2022 3:07 PM
To: Kellan Sasken <ksasken@cprdnewberg.org>
Subject: 2017-18 spreadsheet

Hi Kellan,

One of our budget committee members stopped by today. He was reviewing the board meeting packet and found apparent errors in your spreadsheet from 2017-18. I have attached his marked copy. It shows what the totals of each column added up to for him and the difference. Would you please take a look and then let Don know what you find? Don asked me to reach out to you about this. Thanks in advance.

--

Kat Ricker
Public Information Director
Chehalem Park & Recreation District
125 S. Elliott Road
Newberg, OR 97132
971.832.4222 [cprdnewberg](http://cprdnewberg.org) | [Instagram](#) | [Facebook](#)

	FY2018	FY2019	FY2020	FY2021	FY2022
Resident	8143	8702	8858	9400	9818
Non Resident	13186	8573	7512	11426	9899
Group	1221	1941	1431	442	1857
League	332	127	99	0	0
Complimentary	2131	2216	3201	7430	6188
Misc/Online	8943	13933	11969	18484	12761
Total Starts	33956	35492	35654	47182	40523
Revenue					
Green Fees	\$ 690,819.00	\$ 733,596.00	\$ 698,009.00	\$ 920,258.00	\$ 808,064.00
Driving Range	\$ 72,213.00	\$ 80,849.00	\$ 60,387.00	\$ 120,805.00	\$ 110,853.00
Rentals	\$ 225,662.00	\$ 200,684.00	\$ 160,516.00	\$ 316,759.00	\$ 289,237.00
Golf Shop	\$ 68,393.00	\$ 79,774.00	\$ 68,001.00	\$ 103,596.00	\$ 92,474.00
Snack Bar	\$ 151,081.00	\$ 160,572.00	\$ 122,925.00	\$ 168,237.00	\$ 164,265.00
Instruction	\$ 6,488.00	\$ 11,624.00	\$ 4,929.00	\$ 13,590.00	\$ 17,403.00
Miscellaneous	\$ 27,700.00	\$ 28,956.00	\$ 81,412.00	\$ 214,430.00	\$ 227,466.00
Total Revenue	\$ 1,242,356.00	\$ 1,296,055.00	\$ 1,196,179.00	\$ 1,857,675.00	\$ 1,709,762.00
\$ per Start					
Green Fees \$ per Start	\$ 20.34	\$ 20.67	\$ 19.58	\$ 19.50	\$ 19.94
Driving Range \$ per Start	\$ 2.13	\$ 2.28	\$ 1.69	\$ 2.56	\$ 2.74
Rentals \$ per Start	\$ 6.65	\$ 5.65	\$ 4.50	\$ 6.71	\$ 7.14
Golf Revenue \$ per Start	\$ 29.12	\$ 28.60	\$ 25.77	\$ 28.78	\$ 29.81
Golf Shop	\$ 2.01	\$ 2.25	\$ 1.91	\$ 2.20	\$ 2.28
Snack Bar	\$ 4.45	\$ 4.52	\$ 3.45	\$ 3.57	\$ 4.05
Concession Revenue	\$ 6.46	\$ 6.77	\$ 5.35	\$ 5.76	\$ 6.34
Total Revenue \$ per Start	\$ 36.59	\$ 36.52	\$ 33.55	\$ 39.37	\$ 42.19

Subject: Form submission from: Contact Us

Date: Friday, November 4, 2022 at 11:05:39 AM Pacific Daylight Time

From: DontReply

To: Kat Ricker

Submitted on Friday, November 4, 2022 - 11:05am

Submitted by anonymous user: 50.237.14.226

Submitted values are:

First Name STEVE

Last Name SCHOENING

Email steve.schoening@yahoo.com

Question/Comment

When is the established homeless encampment going to be removed from Hoover Park? I am afraid to walk with my kids due to the sketchy people who are living in your park. What are my tax dollars being used for? Please removed this asap!

The results of this submission may be viewed at:

<https://www.cprdnewberg.org/node/7/submission/4254>

Subject: RE: Message from Unknown sender (6465657712)
Date: Tuesday, November 15, 2022 at 9:05:28 AM Pacific Standard Time
From: Will Worthey
To: Rick Rogers, Kat Ricker
Attachments: image001.png

Understood.

From: Rick Rogers <Rick.Rogers@newbergoregon.gov>
Sent: Tuesday, November 15, 2022 9:01 AM
To: Will Worthey <Will.Worthey@newbergoregon.gov>; Kat Ricker <kricke@cprdnewberg.org>
Subject: Fw: Message from Unknown sender (6465657712)

Will/Kat:

Donna Paul (aka the Scrabble Lady) is hoping for some recognition (see attached). I'll give her a call to let her know I have passed this along. She did great things for the kids - including mine.

Many thanks.

Rick

Rick Rogers

Mayor

Direct (503) 537-1276 City Hall (503) 537-1240 Fax (503) 537-1013

Rick.Rogers@newbergoregon.gov



414 E. First Street · P.O. Box 970
Newberg, Oregon 97132

Note: The contents of this email are considered public record and can be requested by the press and public.

From: Cisco Unity Connection Messaging System <unityconnection@uvm01.newberg.local>
Sent: Friday, November 11, 2022 2:29 PM
To: rogersr@uvm01.newberg.local
Subject: Message from Unknown sender (6465657712)

11/18/22

HELPIIIII
IIIIII

Every 9:15 am water x class is
completely ruined by one
woman: DIANE

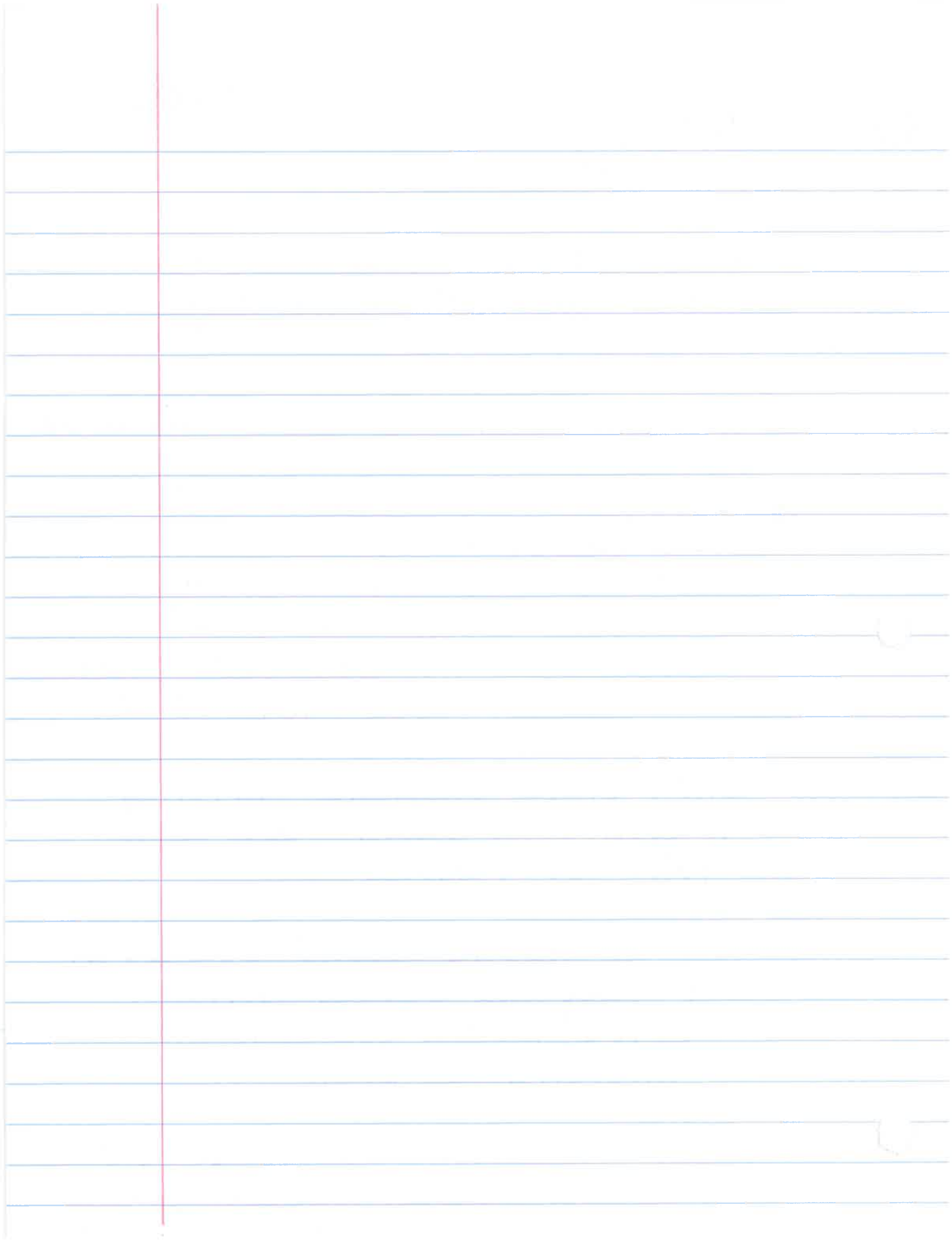
and her damn non-stop motor mouth.

* Several of us have asked to PLEASE
stop talking - she's LOUD
she's non-stop
she's not into
exercising anything
but her mouth.

She's single handedly driving
many of us away. We can't
take her rudeness.

So far Wendy hasn't stepped in
to help like she did with
Chatty Kathy who is now
practically decent.

She's loud-non-stop w/ Kathleen, the
artist (1/2 Kathleen the teacher), Mae
and especially Linda Warren



SPECIAL DISTRICTS GENERALLY

MISCELLANEOUS MATTERS

GENERAL PROVISIONS

- 198.010 “District” defined for chapter
- 198.115 Barring district employees from membership on governing board
- 198.180 “District” defined for ORS 198.190
- 198.190 Compensation and expenses of governing body members
- 198.210 “District” defined for ORS 198.220
- 198.220 Bond or letter of credit for member of district governing body
- 198.310 “District” defined for ORS 198.320
- 198.320 Filling of vacancies on governing bodies of certain districts

DISSOLUTION OF INACTIVE DISTRICTS

- 198.335 Definitions for ORS 198.335 to 198.365
- 198.340 Designation of registered office and agent
- 198.345 Effect of failure to file certain reports
- 198.350 Financial statement
- 198.355 Hearing on dissolution; notice
- 198.360 Continuation or termination of district; proceedings for county service district
- 198.365 County board as trustees for inactive district; distribution of assets; levy of tax to meet debts; delivery of records

RECALL

- 198.410 Definition for ORS 198.425 and 198.430
- 198.425 Recall of district officers generally
- 198.430 Recall of officers of districts other than districts defined in ORS 255.012
- 198.440 Statement of justification from affected officer

ORDINANCES AND REGULATIONS

- 198.510 Definitions for ORS 198.510 to 198.600
- 198.530 Procedure for adopting, amending or repealing ordinances or regulations
- 198.540 Notice prior to adoption of ordinance affecting regulation
- 198.550 Publication of ordinance; emergency ordinance procedure
- 198.560 Filing of ordinance; notice of adoption of emergency ordinance
- 198.570 When ordinances take effect
- 198.590 Petition to adopt, amend or repeal ordinance
- 198.600 Penalty for violation of regulations; jurisdiction; enforcement

MISCELLANEOUS

- 198.605 Local service districts
- 198.608 Unfunded PERS liability or surplus upon split, consolidation or merger of districts
- 198.611 Power of district to contract for purchase or lease of real or personal property

FORMATION; CHANGES OF ORGANIZATION

(Generally)

- 198.705 Definitions for ORS 198.705 to 198.955
- 198.715 Short title; procedure for formation or change of organization
- 198.720 Boundaries; filing boundary change with county assessor and Department of Revenue
- 198.725 Procedure when two counties affected
- 198.727 Merger or consolidation; procedure when city joined to merged or consolidated districts
- 198.730 Notice
- 198.735 Right of interested person to appear; written statements
- 198.740 Election procedure governed by law under which district operates; omission governed by district or general election law
- 198.745 Content of resolution calling election
- 198.747 Effective date of boundary change; filing boundary change with county assessor and Department of Revenue
- 198.748 Prospective petition for formation; filing; content
- 198.749 Economic feasibility statement for district formation
- 198.750 Content of petition proposing formation or change of organization

- 198.755 Number of signatures required
- 198.760 Requirements for signers of petition; signer's withdrawal prohibited; chief petitioners designated
- 198.765 Requirements for filing petition; validity and certification of signatures
- 198.770 Method of determining validity of landowner signatures
- 198.775 Security deposit to accompany petition; payment of costs from security deposit; payment of costs by county or district
- 198.780 Filing of duplicates of certain documents
- 198.782 Documents to be filed with Secretary of State before business transacted
- 198.785 Proceeding to contest validity of formation or change of organization
- 198.790 Rights of creditors after change of organization; enforcement
- 198.792 District formation or annexation proceedings to relieve public health danger
- 198.793 Change of district name
- 198.794 Effect of district name change; notification to certain officials

(Formation)

- 198.795 Jurisdiction over district formation; duration of jurisdiction
- 198.800 Formation petition; hearing; notice of hearing
- 198.805 Conduct of hearing; standards for formation; notice to nonappearing landowner; order for dissolution
- 198.810 Order for formation; final hearing; election; voter approval to incur bonded indebtedness
- 198.813 Formation of county service district for water management services in Washington County; dissolution of existing districts
- 198.815 Election on formation; notice; ballot title when dissolution ordered; election of first board
- 198.820 Order by county board; effect of formation
- 198.825 Election of first members of board when no formation election required
- 198.830 Petition for formation by all landowners in proposed district
- 198.835 Order for formation of district in single county; order for exercise of additional function by county service district; contents of order
- 198.840 Notice of hearing
- 198.845 Costs

(Annexation)

- 198.850 Annexation petition or resolution; delayed effective date for certain annexations

- 198.855 Annexation election; annexation without election when petition signed by all landowners or by majority of electors and owners of more than half of land
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GENERAL PROVISIONS

198.010 “District” defined for chapter. As used in this chapter, except as otherwise specifically provided, “district” means any one of the following:

- (1) A people’s utility district organized under ORS chapter 261.
- (2) A domestic water supply district organized under ORS chapter 264.
- (3) A cemetery maintenance district organized under ORS chapter 265.
- (4) A park and recreation district organized under ORS chapter 266.
- (5) A mass transit district organized under ORS 267.010 to 267.394.
- (6) A metropolitan service district organized under ORS chapter 268.
- (7) A special road district organized under ORS 371.305 to 371.360.
- (8) A road assessment district organized under ORS 371.405 to 371.535.
- (9) A highway lighting district organized under ORS chapter 372.
- (10) A health district organized under ORS 440.305 to 440.410.
- (11) A sanitary district organized under ORS 450.005 to 450.245.
- (12) A sanitary authority, water authority or joint water and sanitary authority organized under ORS 450.600 to 450.989.
- (13) A vector control district organized under ORS 452.020 to 452.170.
- (14) A rural fire protection district organized under ORS chapter 478.
- (15) An irrigation district organized under ORS chapter 545.
- (16) A drainage district organized under ORS chapter 547.
- (17) A water improvement district organized under ORS chapter 552.
- (18) A water control district organized under ORS chapter 553.
- (19) A weather modification district organized under ORS 558.200 to 558.440.
- (20) A port organized under ORS 777.005 to 777.725 and 777.915 to 777.953.
- (21) A geothermal heating district organized under ORS chapter 523.
- (22) A transportation district organized under ORS 267.510 to 267.650.
- (23) A library district organized under ORS 357.216 to 357.286.
- (24) A 9-1-1 communications district organized under ORS 403.300 to 403.380.
- (25) A heritage district organized under ORS 358.442 to 358.474.
- (26) A radio and data district organized under ORS 403.500 to 403.542.
- (27) A sand control district organized under ORS 555.500 to 555.535.
- (28) The urban flood safety and water quality district created under ORS 550.150 to 550.400. [1971 c.23 §2; 1975 c.782 §48; 1977 c.756 §1; 1981 c.226 §18; 1987 c.671 §10; 1987 c.863 §10; 1989 c.793 §19; 1993 c.577 §15; 2007 c.562 §19; 2009 c.584 §20; 2015 c.560 §7; 2019 c.621 §28]

198.110 [1969 c.344 §1; 1971 c.23 §3; 1983 c.740 §52; renumbered 198.330 in 1995]

198.115 Barring district employees from membership on governing board. (1) As used in this section, “district” has the meaning given that term in ORS 198.010 (1) to (5), (7) to (24) and (27).

(2) A district, by an ordinance or resolution that takes effect at least one year prior to the date of the regular district election, may provide that any individual who is an employee of the district is not eligible to serve as a member of the governing board of the district by which the individual is employed. [1999 c.336 §2; 2007 c.179 §1; 2015 c.560 §8]

198.120 [1969 c.344 §2; repealed by 1975 c.771 §33]

198.180 “District” defined for ORS 198.190. As used in ORS 198.190, unless the context requires otherwise, “district” has the meaning given that term by ORS 198.010 (2) to (5), (7) to (23) and (25). In addition, “district” means any one of the following:

- (1) A county service district organized under ORS chapter 451.
- (2) A diking district organized under ORS chapter 551.
- (3) A corporation for irrigation, drainage, water supply or flood control organized under ORS chapter 554.
- (4) A soil and water conservation district organized under ORS 568.210 to 568.808 and 568.900 to 568.933.
- (5) The Port of Portland created by ORS 778.010. [1971 c.403 §1; 1975 c.782 §48a; 1977 c.756 §2; 1981 c.226 §19; 1983 c.740 §53; 2007 c.562 §20]

198.190 Compensation and expenses of governing body members. A member of the governing body of a district may receive an amount not to exceed \$50 for each day or portion thereof as compensation for services performed as a member of the governing body. Such compensation shall not be deemed lucrative. The governing body may provide for reimbursement of a member for actual and reasonable traveling and other expenses necessarily incurred by a member in performing official duties. [1971 c.403 §2; 1983 c.327 §2; 1983 c.740 §53a; 1989 c.517 §1; 1995 c.79 §74]

198.210 “District” defined for ORS 198.220. As used in ORS 198.220, in addition to the meaning given the term by ORS 198.010 (1) to (5), (7) to (24) and (27), “district” means any one of the following:

- (1) A corporation for irrigation, drainage, water supply or flood control organized under ORS chapter 554.
- (2) A soil and water conservation district organized under ORS 568.210 to 568.808 and 568.900 to 568.933.
- (3) A weed control district organized under ORS 569.350 to 569.445.
- (4) A port district organized under ORS chapter 778. [1969 c.345 §1; 1971 c.23 §4; 1983 c.327 §3; 2007 c.179 §2; 2015 c.560 §9]

198.220 Bond or letter of credit for member of district governing body. The governing body of a district shall require bond or an irrevocable letter of credit of any member of the governing body or any officer or employee of the district who is charged with possession and control of district funds and properties. The letter of credit shall be issued by an insured institution, as defined in ORS 706.008. The amount of the bond or letter of credit shall be fixed by the governing body of the district. The premium for the bond or the fee for the letter of credit shall be paid from district funds. [1969 c.345 §2; 1991 c.331 §45; 1997 c.631 §425]

198.310 “District” defined for ORS 198.320. As used in ORS 198.320, in addition to the meaning given the term by ORS 198.010 (1) to (5), (7) to (24) and (26) to (28), “district” means a soil and water conservation district organized under ORS 568.210 to 568.808 and 568.900 to 568.933. [1969 c.669 §1; 1971 c.23 §5; 1983 c.740 §54; 2007 c.179 §3; 2009 c.584 §21; 2015 c.560 §10; 2019 c.621 §29]

198.320 Filling of vacancies on governing bodies of certain districts. (1) Except as otherwise provided by law, a vacancy in an elected office in the membership of the governing body of a district shall be filled by appointment by a majority of the remaining members of the governing body. If a majority of the membership of the governing body is vacant or if a majority cannot agree, the vacancies shall be filled promptly by the county court of the county in which the administrative office of the district is located.

(2) This subsection applies to districts defined in ORS 255.012 which have a regular district election on a date specified in ORS 255.335. The period of service of a person appointed under subsection (1) of this section shall expire June 30 next following the next regular district election at which a successor is elected. The successor shall be elected to serve the remainder, if any, of the term for which the appointment was made. If the term for which the appointment was made expires June 30 after the election of the successor, the successor shall be elected to a full term. In either case the successor shall take office July 1 next following the election.

(3) This subsection applies to districts not included in subsection (2) of this section. The period of service of a person appointed under subsection (1) of this section shall expire on the day before the first Monday in January of the year next following the election at which a successor is elected. The successor shall be elected to serve the remainder, if any, of the term for which the appointment was made. If the term for which the appointment was made expires on the day before the first Monday in January after the election of a successor, the successor shall be elected to a full term. In either case, the successor shall take office on the first Monday in January of the year next following the election. [1969 c.669 §2; 1981 c.173 §1; 1983 c.350 §2]

DISSOLUTION OF INACTIVE DISTRICTS

198.335 Definitions for ORS 198.335 to 198.365. As used in ORS 198.335 to 198.365, unless the context requires otherwise:

- (1) "County board" means the board of county commissioners or the county court.
- (2) "Special district":
 - (a) Has the meaning given the term "district" in ORS 198.010 (1) to (5), (7) to (24) and (27); and
 - (b) Also means:
 - (A) A diking district organized under ORS chapter 551.
 - (B) A corporation for irrigation, drainage, water supply or flood control organized under ORS chapter 554.
 - (C) A soil and water conservation district organized under ORS 568.210 to 568.808 and 568.900 to 568.933.
 - (D) A weed control district organized under ORS 569.350 to 569.445.
 - (E) A port district organized under ORS chapter 778. [1971 c.267 §5; 2005 c.22 §148; 2007 c.179 §4; 2015 c.560 §11]

198.340 Designation of registered office and agent. (1) A special district shall designate a registered office and a registered agent. The registered agent shall be an agent of the district upon whom any process, notice or demand required or permitted by law to be served upon the district may be served. A registered agent shall be an individual resident of this state whose address is identical with the registered office of the district. The registered office may be, but need not be, the same as the place of business of the special district.

(2) The district may change its registered office or change its registered agent, or both, upon filing in the office of the Secretary of State and county clerk of each county in which located a statement setting forth:

- (a) The name of the district.
 - (b) If the address of its registered office is changed, the address to which the registered office is to be changed.
 - (c) If its registered agent is changed, the name of its successor registered agent.
 - (d) That the address of its registered office and the address of the business office of its registered agent, as changed, will be identical.
 - (e) That such change was authorized by resolution duly adopted by the district board.
- (3) The statement shall be subscribed and sworn to by the secretary, financial officer or chairperson of the district board. [1971 c.267 §7]

198.345 Effect of failure to file certain reports. (1) If a special district for three consecutive years fails to file a report as required by ORS 294.458 or 297.405 to 297.555 the Secretary of State or the Department of Revenue, as the case may be, shall notify the county board of the county where the district, or the greater portion of the assessed valuation of taxable property in the district, is located.

(2) Within 30 days after receiving the notice provided by subsection (1) of this section, the county board shall initiate proceedings to dissolve the special district as provided by ORS 198.345 to 198.365.

(3) The county board may appoint three individuals, residents of the district, to assist in locating the assets, debts and records of the district. [1971 c.267 §§8,9; 1977 c.774 §14; 1979 c.286 §1]

198.350 Financial statement. Within 60 days after receiving the notice provided by ORS 198.345 (1), the county board shall prepare a financial statement for the district and file it with the clerk. The financial statement shall include:

- (1) The date of formation of the district.
- (2) The date of the last election of officers, if any, and the names of the persons last serving as members of the governing board.
- (3) The amount of each outstanding bond, coupon and other indebtedness of the district, with a general description of the indebtedness and the name of the holder and owner of each, if known.
- (4) A description of each parcel of real property and interest in real property owned by the district and, if the property was acquired for delinquent taxes or assessments, the amount of the taxes and assessments on each parcel of property.
- (5) Uncollected charges, taxes and assessments levied by the district and the amount upon each lot or tract of land.
- (6) A description of all personal property and of all other assets of the district.
- (7) The estimated cost of dissolution. [1971 c.267 §10]

198.355 Hearing on dissolution; notice. (1) Upon the filing of the financial statement, the county board of a county not within the jurisdiction of a local government boundary commission shall enter an order calling a hearing on the question of dissolving the district. The hearing shall be called not less than 21 nor more than 30 days after the filing of the statement.

(2) Notice of the hearing shall be given by publication once each week for not less than three weeks in a newspaper of general circulation within the district. The notice shall state the time and place of the hearing and that all interested persons may appear and be heard. The notice shall also state that all persons having claims against the district shall present them at the time of the hearing.

(3) In a county within the jurisdiction of a local government boundary commission, the county board, within 10 days after the filing of the financial statement, shall file with the boundary commission a resolution requesting dissolution of the district. In a county within the jurisdiction of a boundary commission, subsections (1) and (2) of this section and ORS 198.360 do not apply, and the final order adopted by the commission shall terminate the proceeding for all purposes except those mentioned in ORS 198.365. [1971 c.267 §11; 1983 c.336 §19]

198.360 Continuation or termination of district; proceedings for county service district. (1) After the hearing, if the county board finds that the district is in fact operating as an active district, or that there is need for the district, the board shall continue the hearing until the reports required under ORS 294.458 and 297.405 to 297.555 are properly filed. When the county board finds that the reports have been filed, it may:

(a) Enter an order terminating all further proceedings under ORS 198.345 to 198.365; or

(b) If the functions of the district could be performed by a county service district, continue the hearing and initiate proceedings to incorporate or annex the area within the district in a county service district organized under ORS 451.410 to 451.610.

(2) If the county board proceeds as provided by subsection (1)(b) of this section and the district is terminated as provided by ORS 451.577, the county board shall thereafter enter an order terminating all further proceedings under ORS 198.345 to 198.365. [1971 c.267 §12; 1977 c.774 §15; 1979 c.286 §2; 2007 c.71 §69]

198.365 County board as trustees for inactive district; distribution of assets; levy of tax to meet debts; delivery of records. (1) If the county board finds that the district is not active and that there is no need for the district, the board shall thereupon constitute a board of trustees for the purpose of paying the debts and disposing of the property of the district.

(2) Any surplus funds and assets remaining to the credit of the district, after payment of the debts of the district, shall be credited to the county general fund available for general purposes. If the district was located in more than one county, the surplus shall be apportioned and turned over to each county in which the district was located. The funds and assets shall be apportioned according to the proportion in each county of the assessed valuation of taxable property in the district.

(3) If the assets of the district are insufficient to pay the debts of the district, the county board acting as a levying board for the district shall levy taxes, within the limits of the authority of the district, for the liquidation of the debts. If the only debt of the district is the cost of the proceedings conducted under ORS 198.345 to 198.365, the county shall pay the cost of the proceedings.

(4) When the proceedings are completed, the county board shall deliver the books and records of the district to the county clerk. [1971 c.267 §13]

RECALL

198.410 Definition for ORS 198.425 and 198.430. As used in ORS 198.425 and 198.430, unless the context requires otherwise, "district officer" means a member of the governing body of a district who serves as such by virtue of election to such position. [1969 c.325 §1; 1971 c.23 §6; 1981 c.173 §2; 1983 c.83 §4]

198.420 [1969 c.325 §2; repealed by 1971 c.23 §12]

198.425 Recall of district officers generally. ORS 249.865 to 249.877 apply to the recall of a district officer of:

(1) A district defined in ORS 255.012; or

(2) Except as provided in ORS 545.189, an irrigation district organized under ORS chapter 545. [1981 c.173 §5; 2017 c.525 §1]

198.430 Recall of officers of districts other than districts defined in ORS 255.012. (1) Before circulating a petition for recall of a district officer of a district other than a district defined in ORS 255.012, the petitioner shall file the petition with the officer with whom a petition for nomination to such office should be filed. Except as provided in this subsection, if there is no such officer or if the officer is the district officer against whom the petition is being filed, the petition shall be filed with the county clerk of the county in which the administrative office of the district is located. In the case of an irrigation district organized under ORS chapter 545, if there is no such officer or if the officer is the district officer against whom the petition is being filed, the petition shall be filed with the members of the board of directors of the irrigation district who are not subject to the recall petition.

(2) The petition shall be signed by a number of persons who are qualified to vote in the district, that is equal to but not less than the lesser of:

(a) Fifteen percent of the persons who are qualified to vote in the district, or subdivision of the district from which the district officer was elected; or

(b) Fifteen percent of the total votes cast in the electoral district for all candidates for Governor at the most recent election at which a candidate for Governor was elected to a full term.

(3) The circulator of the signature sheet shall certify on each sheet that the circulator:

(a) Witnessed the signing of the signature sheet by each individual whose signature appears on the signature sheet; and

(b) Believes each individual stated the correct residence address of the individual and is an individual qualified to vote in the district.

(4) In those districts where a person qualified to vote must be an elector, the petition, before filing, shall be submitted to the county clerk who shall compare the signatures of the persons signing the petition with the signatures of electors on the register of electors and, on the face of each signature sheet, shall make a certificate of the number of signatures the county clerk believes to be genuine. In other districts, the officer who receives the petition for filing, before filing the petition, shall verify the signatures and make a certificate of the number of signatures the officer believes to be genuine.

(5) The district shall pay the expense of verifying the signatures and of calling and conducting the election. The election shall be conducted in the district, or in the subdivision of the district from which the district officer was elected, in accordance with the law governing election of district officers.

(6) A person who is qualified to vote in a district under this section is a person who is qualified, under the law applicable to the district, to vote in an election at which members of the governing body of the district are elected.

(7) A recall petition is void unless the petition is filed not later than the 100th day after the date of the first signature on the petition. Not later than the 90th day after the date of the first signature, the petition shall be submitted for signature verification to the county clerk or other officer described in subsection (4) of this section who shall make the certificate of the number of genuine signatures not later than the 10th day after the date of submission. The petition must contain only original signatures. A recall petition shall not be accepted for signature verification if the petition contains less than 100 percent of the required number of signatures. A recall petition shall not be accepted for filing until 100 percent of the required number of signatures have been verified. [1969 c.325 §3; 1981 c.173 §3; 1983 c.83 §5; 1987 c.707 §2; 1999 c.144 §1; 1999 c.318 §20; 2003 c.94 §2; 2007 c.848 §19; 2017 c.525 §2]

198.440 Statement of justification from affected officer. (1) A district officer against whom a recall petition has been filed may submit to the officer with whom the recall petition is filed, in not more than 200 words, a statement of justification of the district officer's course in office. The statement must be filed not later than the fifth day after the recall petition is filed.

(2) The county clerk shall have the statement printed on the official and sample ballots for the recall election. [1983 c.514 §1a]

ORDINANCES AND REGULATIONS

198.510 Definitions for ORS 198.510 to 198.600. As used in ORS 198.510 to 198.600, unless the context requires otherwise:

(1) "County" means the county in which the district, or the greater portion of the assessed value of the district, is located.

(2) "County board" means the board of county commissioners or the county court of the county.

(3) "County clerk" means the county clerk of the county.

(4) "District" has the meaning given that term in ORS 198.010 (2), (4), (5), (11), (12), (14), (16), (17), (19), (20) to (23), (25) to (28). In addition, "district" means any one of the following:

(a) A county service district organized under ORS chapter 451.

(b) The Port of Portland established by ORS 778.010.

(5) "District board" means the governing body of a district and the term includes a county board that is in the governing body of a district.

(6) "Presiding officer" means the chairperson, president or other person performing the office of presiding officer of the district board.

(7) "Principal Act" means the law, other than ORS 198.510 to 198.600, applicable to a district. [1971 c.268 §2; 2007 c.179 §5; 2007 c.562 §22b; 2009 c.584 §22; 2015 c.544 §17; 2015 c.560 §12; 2019 c.621 §30]

198.520 [1971 c.268 §1; 1975 c.782 §48b; 1977 c.756 §3; 1981 c.226 §20; repealed by 2007 c.179 §9]

198.530 Procedure for adopting, amending or repealing ordinances or regulations. When a district board is authorized by the principal Act of a district to enact, amend or repeal regulations, it shall do so in accordance with ORS 198.510 to 198.600. In all counties which do not provide by ordinance or charter for the manner of enacting, amending or repealing ordinances and regulations, this section applies when a county board pursuant to statute is acting as the governing body of a district. [1971 c.268 §3]

198.540 Notice prior to adoption of ordinance affecting regulation. (1) Except in an emergency, an ordinance adopting, amending or repealing a regulation shall not be considered or voted upon by a district board unless the ordinance is included in the published agenda of the meeting. The agenda of a meeting shall state the time, date and place of the meeting, give a brief description of the ordinances to be considered at the meeting and state that copies of the ordinances are available at the office of the district board.

(2) The presiding officer shall cause the agenda to be published not more than 10 days nor less than four days before the meeting, in one or more newspapers of general circulation within the district or, if there is no such newspaper, in a newspaper of general circulation in each county in which the district is located. The presiding officer may also cause the agenda:

(a) To be posted in three public places within the district at least 10 days before the meeting; or

(b) To be published by radio and television stations broadcasting in the district as provided by ORS 193.310 and 193.320. [1971 c.268 §4]

198.550 Publication of ordinance; emergency ordinance procedure. (1) Except as provided by subsection (3) of this section, before an ordinance is adopted it shall be read during regular meetings of the district board on two different days at least six days apart. The reading of an ordinance shall be full and distinct unless at the meeting:

(a) A copy of the ordinance is available for each person who desires a copy; and

(b) The board directs that the reading be by title only.

(2) Except as provided by subsection (3) of this section, the affirmative vote of a majority of the members of the district board is required to adopt an ordinance.

(3) An ordinance to meet an emergency may be introduced, read once and put on its final passage at a regular or special board meeting, without being described in a published agenda, if the reasons requiring immediate action are described in the ordinance. The unanimous approval of all members of the board at the meeting, a quorum being present, is required to adopt an emergency ordinance. [1971 c.268 §5]

198.560 Filing of ordinance; notice of adoption of emergency ordinance. (1) Within seven days after adoption of an ordinance, the enrolled ordinance shall be:

(a) Signed by the presiding officer;

(b) Attested by the person who served as recording secretary of the district board at the session at which the board adopted the ordinance; and

(c) Filed in the records of the district.

(2) A certified copy of each ordinance shall be filed with the county clerk, available for public inspection.

(3) Within 15 days after adoption of an emergency ordinance, notice of the adoption of the ordinance shall be published as provided by ORS 198.540 (2) for notice of proposed ordinances. The notice shall:

(a) Briefly describe the ordinance;

(b) State the date when the ordinance was adopted and the effective date of the ordinance; and

(c) State that a copy is on file at the district office and at the office of the county clerk of the county, available for public inspection. [1971 c.268 §6]

198.570 When ordinances take effect. (1) Except as provided by subsection (2) of this section, an ordinance shall take effect on the 30th day after it is adopted, unless a later date is prescribed by the ordinance. If an ordinance is referred to the electors of the district, it shall not take effect until approved by a majority of those voting on the ordinance.

(2) An emergency ordinance may take effect upon adoption. [1971 c.268 §7; 1983 c.350 §3]

198.580 [1971 c.268 §8; repealed by 1979 c.190 §431]

198.590 Petition to adopt, amend or repeal ordinance. Any interested person who is a landowner within the district or an elector registered in the district may petition the district board to adopt, amend or repeal an ordinance. Any such person may appear at any regular meeting of the board and shall be given a reasonable opportunity to be heard. [1971 c.268 §9; 1983 c.83 §6]

198.600 Penalty for violation of regulations; jurisdiction; enforcement. (1) If a penalty for a violation is not otherwise provided, violation of any regulation adopted by a district board under ORS 198.510 to 198.600 is a Class C misdemeanor.

(2) Actions to impose punishment shall be brought in the name of the district or county, as the case may be, in any court having jurisdiction of misdemeanors under state laws. The action shall be brought in the county in which the district, or the greater portion of the area of the district, is located.

(3) Any peace officer may enforce an ordinance adopted under ORS 198.510 to 198.600. ORS 221.333 is applicable to the enforcement of such ordinances. [1971 c.268 §10; 2011 c.597 §170]

MISCELLANEOUS

198.605 Local service districts. Local service districts, as defined by ORS 174.116, are municipal corporations. [2003 c.802 §1a]

Note: 198.605 was enacted into law by the Legislative Assembly but was not added to or made a part of ORS chapter 198 or any series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

198.608 Unfunded PERS liability or surplus upon split, consolidation or merger of districts. If a district splits into two or more districts, or two or more districts consolidate or merge, the districts affected by the split, consolidation or merger, including districts created by the split, consolidation or merger, must enter into a written agreement that addresses any unfunded Public Employees Retirement System liabilities or surpluses and deliver a copy of the agreement to the Public Employees Retirement Board as required by ORS 238.235. [2003 c.802 §162; 2005 c.808 §22]

Note: 198.608 was added to and made a part of ORS chapter 198 by legislative action but was not added to any smaller series therein. See Preface to Oregon Revised Statutes for further explanation.

198.611 Power of district to contract for purchase or lease of real or personal property. (1) A district may enter into a contract for the purchase or for the lease with option to purchase of real or personal property when the period of time allowed for payment under the contract does not exceed 30 years. A district entering into a contract authorized by this subsection may budget funds annually for payment of amounts due under the contract in each year during the term of the contract, unless the contract is terminated sooner in accordance with its terms.

(2) The powers granted to districts by this section are in addition to any other powers possessed by districts in this state, and this section may not be construed to limit such powers. [2003 c.794 §182]

Note: 198.611 was added to and made a part of ORS chapter 198 by legislative action but was not added to any smaller series therein. See Preface to Oregon Revised Statutes for further explanation.

FORMATION; CHANGES OF ORGANIZATION

(Generally)

198.705 Definitions for ORS 198.705 to 198.955. As used in ORS 198.705 to 198.955, unless the context requires otherwise:

(1) "Affected county" means each county which contains or would contain any territory for which a formation or a change of organization is proposed or ordered or which contains all or any part of a district for which a change of organization is proposed or ordered.

(2) "Affected district" means each district which contains or would contain territory for which a formation or a change of organization is proposed or ordered.

(3) "Annexation" includes the attachment or addition of territory to, or inclusion of territory in, an existing district.

(4) "Change of organization" means the annexation or withdrawal of territory to or from a district, the merger or consolidation of districts or the dissolution of a district.

(5) "Consolidation" means the uniting or joining of two or more districts into a single new successor district.

(6) "County board" means the county court or board of county commissioners of the principal county.

(7) "Dissolution" includes disincorporation, extinguishment or termination of the existence of a district and the cessation of all its corporate powers, except for the purpose of winding up the affairs of the district.

(8) "District" has the meaning given that term in ORS 198.010 (2) to (4), (6) to (14), (17) to (23) and (25). In addition, "district" means any one of the following:

(a) A county road district organized under ORS 371.055 to 371.110.

(b) A county service district organized under ORS chapter 451.

(c) The Port of Portland created by ORS 778.010.

(d) A translator district organized under ORS 354.605 to 354.715.

(9) "District board" means the governing board of a district.

(10) "Formation" includes incorporation, organization or creation of a district.

(11) "Inhabited territory" means territory within which there reside 12 or more persons who have been registered to vote within the territory for at least 30 days prior to the date a proceeding is commenced under ORS 198.705 to 198.955.

(12) "Landowner" or "owner of land" means any person shown as the owner of land on the last assessment roll. However, if the person no longer holds the title to the property, then the terms mean any person entitled to be shown as owner of land on the next assessment roll, or, when land is subject to a written agreement of sale, the terms mean any person shown in the agreement as purchaser to the exclusion of the seller. "Landowner" or "owner of land" includes any public agency owning land.

(13) "Legal representative" means:

(a) An officer of a corporation duly authorized, by the bylaws or a resolution of the board of directors of the corporation, to sign for and on behalf of the corporation; and

(b) A guardian, executor, administrator or other person holding property in a trust capacity under appointment of court, when authorized by an order of court, which order may be made without notice.

(14) "Merger" means the extinguishment, termination and cessation of the existence of one or more districts by uniting with and being absorbed into another district.

(15) "Notice" includes an ordinance, resolution, order or other similar matter providing notice which ORS 198.705 to 198.955 authorize or require to be published, posted or mailed.

(16) "Principal Act" means the statutes which describe the powers of a district, including the statutes under which a district is proposed or is operating.

(17) "Principal county" or "county" means the county in which the district, or the greater portion of the assessed value of all taxable property in the district, as shown by the most recent assessment roll of the counties, is located at the time proceedings are initiated to form a district, but for any district formed prior to and existing on September 9, 1971, "principal county" or "county" means the county in which the district, or the greater portion of the value of all taxable property in the district, as shown by the most recent assessment roll of the counties, was located on September 9, 1971.

(18) "Proceeding" means a proceeding for formation or for change of organization conducted pursuant to ORS 198.705 to 198.955.

(19) "Uninhabited territory" means territory within which there reside less than 12 electors who were residents within the territory 30 days prior to the date a proceeding is commenced under ORS 198.705 to 198.955.

(20) "Withdrawal" includes the detachment, disconnection or exclusion of territory from an existing district. [1971 c.727 §1; 1981 c.804 §72; 1983 c.83 §7; 2003 c.14 §98; 2007 c.179 §6; 2007 c.562 §22c]

198.710 [1971 c.727 §2; 1975 c.782 §48c; 1977 c.756 §4; 1979 c.108 §5; 1979 c.877 §1; 1981 c.226 §21; repealed by 2007 c.179 §9]

198.715 Short title; procedure for formation or change of organization. (1) ORS 198.705 to 198.955 may be cited as the District Boundary Procedure Act.

(2) Except as otherwise provided by ORS 199.410 to 199.519, all district formation or change of organization proceedings shall be initiated, conducted and completed as provided by ORS 198.705 to 198.955. However, ORS 198.705 to 198.955 are not intended to apply when a change of organization is made by statute as provided by ORS 222.510 to 222.580, 451.573 to 451.577 and 451.585. [1971 c.727 §4]

198.720 Boundaries; filing boundary change with county assessor and Department of Revenue. Except as otherwise specifically provided by the principal Act:

(1) A district may consist of contiguous or noncontiguous territory located in one or more adjoining counties. If any part of the territory subject to a petition for formation or annexation is within a city, the petition shall be accompanied by a certified copy of a resolution of the governing body of the city approving the petition.

(2) A district may not include territory included within another district formed under the same principal Act when the other district is authorized to perform and is performing the services the affected district is authorized to perform, unless:

(a) Withdrawal of such territory is proposed and the territory is withdrawn by withdrawal proceedings conducted in the other district simultaneously with the formation or annexation proceedings, and the proposed boundary changes are approved for both districts; or

(b) The principal Act provides for automatic withdrawal of the affected territory in such a case.

(3) The boundary lines of a district formed under ORS 198.705 to 198.955 shall include only such territory as may in reason be served by the facilities or services of the district.

(4) For purposes of ad valorem taxation, a boundary change must be filed in final approved form with the county assessor and the Department of Revenue as provided in ORS 308.225. [1971 c.727 §5; 2001 c.138 §2]

198.725 Procedure when two counties affected. If there are two or more affected counties in a proceeding under ORS 198.705 to 198.955, any notices, proceedings, orders or any other act authorized or required to be given, taken or made by the county board, the county clerk or any other officer of a county, shall be given, taken or made by the persons holding such offices in the principal county. Officers of an affected county other than the principal county shall cooperate with the officers of the principal county and shall furnish the officers of the principal county with such certificates, records or certified copies of records as may be necessary to enable the officers of the principal county to comply with ORS 198.705 to 198.955. [1971 c.727 §7]

198.727 Merger or consolidation; procedure when city joined to merged or consolidated districts. (1) A proposal to merge or consolidate districts may be initiated as provided in ORS 198.895.

(2) A proposal to merge or consolidate districts may provide that a city be joined to the surviving or successor district for the purpose of receiving service from the district.

(3) If a proposal to merge or consolidate districts includes a proposal to join a city to the surviving or successor district, the proposal may be initiated as provided in ORS 198.895. [1983 c.142 §5]

198.730 Notice. (1) Except as otherwise provided by ORS 198.705 to 198.955, when notice is required or authorized to be published, posted or mailed, it shall be published, posted or mailed as provided by this section. When notice is required to be given and the duty of giving the notice is not specifically enjoined upon some officer, agency or person, the county clerk or the secretary of the district board, as the case may be, shall give notice or cause it to be given.

(2) Notice required to be published shall be published in one or more newspapers of general circulation within the affected district. If any newspaper is of general circulation in two or more affected districts, publication in one such newspaper is sufficient publication for all such affected districts. If no newspaper is of general circulation within the affected district, the publication shall be made in a newspaper of general circulation within the principal county. Published notice of a hearing shall be commenced at least 15 days prior to the date specified in the notice for the hearing, and the last publication shall be made at least five days prior to the hearing.

(3) Notice required to be posted shall be posted on or near the doors of the meeting room of the district board or of the county board, or upon any official public bulletin board customarily used for the purpose of posting public notices by or pertaining to the district or county. Posted notice shall be posted not less than five successive days. If posted notice is notice of a hearing, posting shall be commenced not less than 15 days prior to the date specified in the notice for the hearing.

(4) Mailed notice shall be sent first class and deposited, postage prepaid, in the United States mails and shall be considered to have been given when so deposited. If mailed notice is a notice of a hearing, mailing shall be made not more than 15 days nor less than five days prior to the date specified in the notice for the hearing.

(5) Notice authorized or required to be given by publication, posting or mailing shall contain all matters required by ORS 198.705 to 198.955. If a petition, ordinance, resolution or order of a district board giving notice contains all matters required to be contained in the notice, the county clerk or district secretary may, and shall if required, cause a copy of such petition, ordinance, resolution or order to be published, posted or mailed, in which case no other notice need be given by the clerk or secretary. [1971 c.727 §8; 1983 c.350 §4]

198.735 Right of interested person to appear; written statements. (1) On or before the date set for a hearing on a petition, any person interested in the proposed formation or change of organization of the district may appear and present written statements for or against the granting of the petition or the proposed change.

(2) A written statement for or against a proposed formation or change of organization or a request for an election must be in writing, must clearly specify the defect, error, irregularity or omission to which objection, if any, is made and must be filed within the time and in the manner provided by ORS 198.705 to 198.955. Any statement not so made and filed shall be considered voluntarily waived. [1971 c.727 §§9,10]

198.740 Election procedure governed by law under which district operates; omission governed by district or general election law. When ORS 198.705 to 198.955 require an election to be called within a district, the election shall be conducted as provided by the principal Act of the district or as provided by the principal Act for an election on formation. However, to the extent of an omission in the principal Act:

(1) If the district or territory is defined as a district under ORS 255.012, ORS chapter 255 applies.

(2) If the district is not named in ORS 255.012, the general election laws apply. [1971 c.727 §11; 1983 c.350 §5]

198.745 Content of resolution calling election. A resolution or order calling an election on a proposed formation or change of organization shall:

(1) Provide for giving notice of the special election or elections upon the question.

(2) Designate each district or other territory within which the election or elections are to be held.

(3) Fix a date for the election, which date shall be the same for each election when an election is called upon the same question within more than one territory or district.

(4) State the substance of the question or questions to be submitted to the electors.

(5) Specify any terms and conditions provided for in the formation or change of organization.

(6) Contain such other matters as may be necessary to call, provide for and give notice of the election or elections and to provide for the conduct thereof and the canvass of the returns thereupon. [1971 c.727 §12]

198.747 Effective date of boundary change; filing boundary change with county assessor and Department of Revenue. (1) Notwithstanding any provision of ORS 198.705 to 198.955 that provides a different effective date, an annexation, withdrawal, consolidation or merger shall not become effective during the period:

(a) Beginning after the 90th day before a primary election or general election and ending on the day after the election; or

(b) Beginning after the deadline for filing the notice of election before any other election held by any district or other municipal corporation involved in the annexation, withdrawal, consolidation or merger and ending on the day after the election.

(2) If the effective date established for an annexation, withdrawal, consolidation or merger is a date that is prohibited under this section, the annexation, withdrawal, consolidation or merger shall become effective on the day after the election.

(3) For the purposes of ORS 308.225 only, the effective date of an annexation shall be the date of the order declaring the annexation under ORS 198.855.

(4) For purposes of ad valorem taxation, a boundary change must be filed in final approved form with the county assessor and the Department of Revenue as provided in ORS 308.225. [1985 c.808 §67; 1989 c.923 §23; 1995 c.712 §82; 2001 c.138 §3]

Note: 198.747 was added to and made a part of 198.705 to 198.955 by legislative action but was not added to any other series. See Preface to Oregon Revised Statutes for further explanation.

198.748 Prospective petition for formation; filing; content. Before circulating a petition for formation of a district, the petitioner shall file with the county clerk of the principal county a prospective petition. The petitioner shall include with the prospective petition a description of the boundaries of the territory proposed to be included in the district. [1991 c.70 §2]

Note: 198.748 was added to and made a part of 198.705 to 198.955 by legislative action but was not added to any other series. See Preface to Oregon Revised Statutes for further explanation.

198.749 Economic feasibility statement for district formation. Before circulating a petition for formation of a district, the persons designated on the petition as the chief petitioners shall complete an economic feasibility statement for the proposed district. The economic feasibility statement shall form the basis for the proposed permanent rate limit for operating taxes required by ORS 198.750 (1)(g). The economic feasibility statement shall contain:

- (1) A description of the services and functions to be performed or provided by the proposed district;
- (2) An analysis of the relationships between those services and functions and other existing or needed government services; and
- (3) A proposed first year line item operating budget and a projected third year line item operating budget for the new district that demonstrate its economic feasibility. [1989 c.92 §2; 1997 c.541 §342]

198.750 Content of petition proposing formation or change of organization. (1) If a proposal for formation or change of organization of a district is made by petition, the petition shall:

- (a) State that the petition is filed pursuant to ORS 198.705 to 198.955.
- (b) State the names of all affected districts and all affected counties.
- (c) Designate the principal Act of each affected district.
- (d) State the nature of the proposal, whether formation of a district or change of organization and the kind of change proposed.
- (e) State whether the territory subject to the petition is inhabited or uninhabited.
- (f) If the petition is for formation, and district board members are elected, state the number of members on the board.
- (g) If the petition is for formation, include a proposed permanent rate limit for operating taxes sufficient to support the services and functions described in the economic feasibility statement required by ORS 198.749. A tax rate limit need not be included in the petition if no tax revenues are necessary to support the services and functions described in the economic feasibility statement. The tax rate limit shall be expressed in dollars per thousand dollars of assessed value. The tax rate limit shall be calculated for the latest tax year for which the assessed value of the proposed district is available.

(h) Set forth any proposed terms and conditions, if any, to which a proposed formation or change of organization is to be subject.

(i) State, or indicate opposite each signature, whether the signers of the petition are landowners within the district or electors registered in the district, or both.

(j) Request that proceedings be taken for the formation or change of organization proposed.

(2) If the petition proposes formation of a district, the petition shall set forth a description of the boundaries of the territory proposed to be included in the district. If the petition proposes annexation or withdrawal of territory, the petition shall set forth a description of the boundaries of the territory to be annexed or withdrawn.

(3) If a petition proposes formation of a district, or consolidation or merger of districts, the petition may propose a name for the new district or for the surviving or successor district.

(4) The circulator of the petition shall certify on each signature sheet of the petition that the circulator witnessed the signing of the signature sheet by each individual whose signature appears on the signature sheet. [1971 c.727 §§13,14; 1983 c.83 §8; 1989 c.92 §3; 1997 c.541 §343; 1999 c.318 §21; 2007 c.848 §20]

198.755 Number of signatures required. (1) A petition for formation shall be signed by not less than:

(a) Fifteen percent of the electors or 100 electors, whichever is the greater, registered in the territory subject to the petition; or

(b) Fifteen owners of land or the owners of 10 percent of the acreage, whichever is the greater number of signers, within the territory subject to the petition.

(2) A petition for annexation shall be signed by not less than:

(a) Fifteen percent of the electors or 100 electors, whichever is the lesser, registered in the area proposed to be annexed; or

(b) Fifteen owners of land or the owners of 10 percent of the acreage, whichever is the greater number of signers, within the area proposed to be annexed.

(3) A petition for withdrawal shall be signed by not less than:

(a) Fifteen percent of the electors or 100 electors, whichever is the lesser, registered in the district; or

(b) Fifteen owners of land or the owners of 10 percent of the acreage, whichever is the greater number of signers, within the district.

(4) A petition for merger and a petition for consolidation shall be signed by not less than:

(a) Fifteen percent of the electors or 100 electors, whichever is the lesser, registered in each district which it is proposed to merge or consolidate; or

(b) Fifteen owners of land in each district or the owners of 10 percent of the acreage located in each district, whichever is the greater number of signers.

(5) A petition for dissolution shall be signed by not less than:

(a) Fifteen percent of the electors registered in the district; or

(b) Owners of 15 percent of the acreage within the district. [1971 c.727 §15; 1973 c.117 §1; 1983 c.83 §9]

198.760 Requirements for signers of petition; signer's withdrawal prohibited; chief petitioners designated.

(1) Each person signing a petition may also print the person's name on the petition and shall add after the signature the date of signing. If a person is signing the petition as an elector, the person shall add after the signature the person's place of residence, giving street and number or a designation sufficient to enable the place of residence to be readily ascertained. If the signer is signing the petition as a landowner, the number of acres of land owned by the signer and the name of the county whose assessment roll is used for the purpose of determining the signer's right to vote shall be stated in the body of the petition or indicated opposite the signature. If the signer is a legal representative of the owner, the signature shall be accompanied by a certified copy of the signer's authority to sign as a legal representative.

(2) After a petition has been offered for filing, a person may not withdraw the person's name therefrom.

(3) A petition shall designate not more than three persons as chief petitioners, setting forth their names and mailing addresses. A petition may consist of a single instrument or separate counterparts. [1971 c.727 §17; 1973 c.283 §7; 1983 c.567 §18]

198.765 Requirements for filing petition; validity and certification of signatures. (1) A petition shall not be accepted for filing unless the signatures thereon have been secured within six months of the date on which the first signature on the petition was affixed. A petition for formation of a district shall not be accepted for filing if it is not accompanied by the economic feasibility statement required under ORS 198.749. When a petition for formation of a district includes a proposed permanent rate limit for operating taxes, the petition shall be filed not later than 180 days before the date of the next May or November election at which the petition for formation will be voted upon. Petitions required to be filed with the county board shall be filed with the county clerk of the principal county. Petitions required to be filed with the district board shall be filed with the secretary of the district board. It is not necessary to offer all counterparts of a petition for filing at the same time, but all counterparts when certified as provided by subsection (3) of this section shall be filed at the same time.

(2) Within 10 days after the date a petition is offered for filing, the county clerk or district secretary, as the case may be, shall examine the petition and determine whether it is signed by the requisite number of qualified signers. In the case of a petition required or permitted to be signed by landowners, within 10 days after the date a petition is offered for filing, the county assessor shall examine the petition and determine whether it is signed by the requisite number of qualified landowners. If the requisite number of qualified signers have signed the petition, the county clerk or district secretary shall file the petition. If the requisite number have not signed, the county clerk or district secretary shall so notify the chief petitioners and may return the petition to the petitioners.

(3) A petition shall not be filed unless the certificate of the county clerk or the district secretary is attached thereto certifying that the county clerk or district secretary has compared the signatures of the signers with the appropriate records, that the county clerk or district secretary has ascertained therefrom the number of qualified signers appearing on the petition, and that the petition is signed by the requisite number of qualified signers. In the case of a petition required or permitted to be signed by landowners, a petition shall not be filed unless the certificate of the county assessor is attached thereto certifying that the county assessor has compared the signatures of the signers with the appropriate records and that the petition is signed by the requisite number of qualified landowners.

(4) No petition for dissolution shall be accepted for filing within one year after an election held on the question of dissolution of a district. [1971 c.727 §18; 1973 c.117 §2; 1989 c.92 §4; 1991 c.70 §3; 1995 c.712 §83; 1997 c.541 §344; 1999 c.318 §47; 2011 c.8 §2]

198.770 Method of determining validity of landowner signatures. (1) In examining a petition required or permitted to be signed by landowners, the county assessor shall disregard the signature of a person not shown as owner on the last equalized assessment roll unless prior to certification the county assessor is furnished with written evidence, satisfactory to the county assessor, that the signer:

- (a) Is a legal representative of the owner;
- (b) Is entitled to be shown as owner of land on the next assessment roll;
- (c) Is a purchaser of land under a written agreement of sale; or
- (d) Is authorized to sign for and on behalf of any public agency owning land.

(2) If a person signing a petition as a landowner appears as owner on the last equalized assessment roll but is shown thereon as a partner, tenant in common or tenant by the entirety, the signature of the person signing shall be counted as if all other owners, as shown on the roll for the same parcel of land, had signed. [1971 c.727 §19; 1999 c.318 §48]

198.775 Security deposit to accompany petition; payment of costs from security deposit; payment of costs by county or district. (1) A petition for formation, annexation, withdrawal or dissolution shall not be accepted for filing unless the petition is accompanied by a bond, a cash deposit or other security deposit as follows:

(a) The bond shall be in a form and in an amount approved by the county board, not to exceed \$100 for each precinct in the affected district and any territory to be included in the district, up to a maximum of \$10,000. The bond shall be conditioned that, if the attempted formation, annexation, withdrawal or dissolution is not effected, the chief petitioners will pay the costs thereof, excluding any costs incurred by a local government boundary commission under ORS 199.410 to 199.519.

(b) The cash deposit shall be in an amount approved by the county board, not to exceed \$100 for each precinct in the affected district and any territory to be included in the district, up to a maximum of \$10,000. The cash deposit shall be accompanied by a form prescribed by the Secretary of State. The form shall include the names and addresses of all persons and organizations providing any part of the cash deposit and the amount provided by each, and a statement signed by the chief petitioners that if the costs of the attempted formation, annexation, withdrawal or dissolution exceed the deposit, the chief petitioners shall pay to the county treasurer the amount of the excess costs.

(c) The security deposit other than a bond or cash deposit shall be of a kind and in an amount approved by the county board, not to exceed \$100 for each precinct in the affected district and any territory to be included in the district, up to a maximum of \$10,000. The security deposit shall be accompanied by a form prescribed by the Secretary of State. The form shall include the names and addresses of all persons and organizations providing any part of the security deposit and the amount and kind provided by each, and a statement signed by the chief petitioners that if the costs of the attempted formation, annexation, withdrawal or dissolution exceed the security deposited, the chief petitioners shall pay to the county treasurer the amount of the excess costs.

(2) If the proposed formation, annexation, withdrawal or dissolution is effected, the district shall be liable for the costs. Not later than the 30th day after the election, if a cash deposit or security deposit other than a bond was made under subsection (1) of this section, the county clerk shall refund the deposit to the persons who made the deposit.

(3) If the proposed formation, annexation, withdrawal or dissolution is not effected, the county shall collect the costs of the attempted formation, annexation, withdrawal or dissolution as follows:

(a) If the chief petitioners posted a bond, the county shall collect on the bond.

(b) If the chief petitioners made a cash deposit, not later than the 30th day after the election, the county clerk shall pay into the general fund of the county that portion of the deposit needed to reimburse the county for the costs. If any portion of the deposit remains after the costs have been paid, the county clerk shall refund the portion to the persons shown on the form filed under subsection (1) of this section as having made the deposit. If the costs exceed the amount of the deposit, the chief petitioners shall pay to the county treasurer the amount of the excess costs.

(c) If the chief petitioners made a security deposit other than a bond or cash deposit, not later than the 30th day after the election, the county clerk shall negotiate or otherwise collect on as much of the security deposit as necessary to reimburse the county for the costs and shall pay the proceeds into the general fund of the county. If any portion of the security deposit or any proceeds of the security deposit remain after the costs have been paid, the county clerk shall return the portion or the remaining proceeds to the persons shown on the form filed under subsection (1) of this section as having made the deposit. If the costs exceed the amount of the proceeds, the chief petitioners shall pay to the county treasurer the amount of the excess costs.

(4) Notwithstanding subsection (1) of this section, the costs of proceedings initiated by a county or district board, excluding costs incurred by a local government boundary commission under ORS 199.410 to 199.519, shall be paid by the initiating board out of county or district funds. [1971 c.727 §20; 1983 c.567 §19]

198.780 Filing of duplicates of certain documents. (1) Within 10 days after a document referred to by subsection (2) of this section is entered, adopted or executed, the board that entered, adopted or executed the document shall file duplicate copies of the document with the Department of Revenue, the Secretary of State and with the county clerk and the county assessor of each county in which any district affected by the document is located.

(2) This section applies to:

- (a) An order of formation entered by the county board under ORS 198.810 to 198.840.
- (b) An order of annexation entered by the county board under ORS 198.850 to 198.869.
- (c) An order of withdrawal entered by the county board under ORS 198.875.
- (d) A resolution of merger adopted by the district board under ORS 198.910.
- (e) A resolution of consolidation adopted by the district board under ORS 198.910.
- (f) The statement executed by the board of trustees of a dissolving district under ORS 198.945. [1971 c.727 §21; 1977 c.884 §1]

198.782 Documents to be filed with Secretary of State before business transacted. No municipal corporation, as defined in ORS 297.405, incorporated or formed in this state after October 3, 1979, shall receive or disburse moneys or transact business of any kind until a notice of incorporation or formation has been filed with the Secretary of State by that corporation. [1979 c.621 §7]

Note: 198.782 was enacted into law by the Legislative Assembly but was not added to or made a part of ORS chapter 198 or any series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

198.785 Proceeding to contest validity of formation or change of organization. (1) If the county clerk refuses to accept and file a petition for formation or for change of organization, or if the county board refuses to call a special election as provided by ORS 198.705 to 198.955, any citizen of the affected district or territory may apply within 10 days after such refusal to the circuit court of the principal county for a writ of mandamus to compel the county board or county clerk to do so. If it is decided by the circuit court that the petition for formation or change of organization is legally sufficient and the requisite number of signatures is attached, the circuit court shall direct the county board to call the election. The suit shall be advanced on the docket and decided by the circuit court as quickly as possible. Either party may appeal as provided for appeals in other proceedings.

(2) An action to determine the validity of a formation or change of organization proceeding may also be brought pursuant to ORS 33.710 and 33.720 or 34.010 to 34.100.

(3) For the purpose of an action to determine or contest the validity of a formation or change of organization, the formation or change shall be considered complete and final upon the date the order of formation or the order, resolution or statement announcing a change of organization is filed with the county clerk as provided by ORS 198.780. [1971 c.727 §22; 1979 c.562 §7; 1979 c.772 §15a]

198.790 Rights of creditors after change of organization; enforcement. No change of organization, or any term or condition thereof, shall impair the rights of any bondholder or other creditor of a district. Notwithstanding ORS 198.705 to 198.955, or of any order changing the organization of a district, or any term or condition thereof, each and every bondholder or other creditor may enforce all the rights of the bondholder or other creditor in the same manner and to the same extent as if the change of organization, term or condition had not been made. Any such rights may also be enforced against agencies, and their respective officers, as follows:

(1) Upon annexation or withdrawal of territory: Against the district to or from which the territory is annexed or withdrawn.

(2) Upon dissolution of a district: Against the successor city, county or district or against a city, county or district receiving distribution of all or any part of the remaining assets of the dissolved district.

(3) Upon merger of two or more districts: Against the surviving district.

(4) Upon consolidation of two or more districts: Against the successor district. [1971 c.727 §23]

198.792 District formation or annexation proceedings to relieve public health danger. (1) Proceedings may be initiated by the county board or any other public agency in accordance with ORS 431.705 to 431.760:

(a) To annex the affected territory to a district, as defined by ORS 431.705; or

(b) To form a metropolitan service district as authorized by ORS chapter 268, or a county service district as authorized by ORS chapter 451, to include the affected territory.

(2) The findings of the Director of the Oregon Health Authority when filed with the county board in accordance with ORS 431.735 or 431.750 shall be considered a petition for the purposes of ORS 198.705 to 198.955. The county board of the principal county shall conduct proceedings in accordance with the findings and order of the director and with ORS 198.705 to 198.955.

(3) In proceedings described by subsection (1) of this section, the county board shall determine whether the affected territory shall be included in a new district or annexed to an existing district. The county board shall not inquire into the need for the proposed service facilities or adjust the boundaries of the affected territory. ORS 198.805 (2), and the

provisions of ORS 198.810 and 198.815 providing for an election on the formation of or annexation to a district, do not apply to proceedings under this section. [1973 c.361 §14; 2009 c.595 §175]

198.793 Change of district name. (1) A district may change its name from the name given it in the formation order of the county board under ORS 198.810, or from the name under which it was otherwise incorporated, to a name chosen by resolution of a majority of the members of the district board.

(2) A district board shall not adopt a resolution for a district name change without first publishing notice of the proposed name change under ORS 198.730 (2) and holding a hearing on the matter.

(3) The resolution for a district name change shall take effect 30 days after adoption by the district board unless a petition objecting to the name change is filed as provided in this subsection within those 30 days. The requirements for preparing, circulating and filing a petition under this subsection shall be as provided for an initiative petition in ORS 255.135 to 255.205. If a majority of the electors voting on the question approve the name change, it shall be effective immediately. [1979 c.272 §2; 1983 c.350 §6]

198.794 Effect of district name change; notification to certain officials. (1) All powers, rights, duties and obligations of a district which has adopted a new name under ORS 198.793 shall be continued under the new name. All references to the prior name of the district shall be considered references to the new name.

(2) A district changing its name under ORS 198.793 shall, immediately upon effectiveness of the change, certify the name change to the Director of the Department of Revenue, the county treasurer of the principal county and the county clerk and county assessor of each county in which the district is situated. [1979 c.272 §3]

(Formation)

198.795 Jurisdiction over district formation; duration of jurisdiction. For purposes of a formation proceeding, the county board where the petition is filed shall have original and, except as provided by ORS 199.410 to 199.519, exclusive jurisdiction, coextensive with the boundaries of the proposed district, without regard to county lines. For all purposes under ORS 198.705 to 198.955, the jurisdiction of the county board of the principal county shall continue from the time a district is formed until the district is dissolved. [1971 c.727 §6]

198.800 Formation petition; hearing; notice of hearing. (1) A petition for formation must be filed with the county board of the principal county. Before the petition is filed, the petition must be endorsed by any agency required by the principal Act to endorse or approve the petition. If the petition satisfies the requirements of ORS 198.748, 198.749 and 198.750 to 198.775 and is otherwise sufficient under the principal Act, the county board shall:

(a) If the county is within the jurisdiction of a local government boundary commission, file the petition with the boundary commission within 10 days after the petition is filed with the board; or

(b) Set a date for a hearing on the petition. The hearing may not be held less than 30 days or more than 50 days after the date the petition is filed.

(2) The county board shall cause notice of the hearing to be posted in at least three public places and published by two insertions in a newspaper. The notice shall state:

(a) The purpose for which the district is to be formed.

(b) The name and boundaries of the proposed district.

(c) The time and place of the hearing on the petition.

(d) That all interested persons may appear and be heard.

(3) Except as provided in subsection (1)(a) of this section, this section and ORS 198.805 do not apply in areas subject to the jurisdiction of a local government boundary commission. [1971 c.727 §24; 1983 c.336 §20; 1989 c.92 §5; 2005 c.747 §1]

198.805 Conduct of hearing; standards for formation; notice to nonappearing landowner; order for dissolution. (1) At the time stated in the notice, the county board shall hear the petition and determine, in accordance with the criteria prescribed by ORS 199.462, whether the area could be benefited by the formation of the district. The county board may adjourn the hearing from time to time, but not exceeding four weeks in all unless additional notice is given. The county board may alter the boundaries set forth in the petition to either include or exclude territory. The board may not modify the boundaries to:

(a) Exclude from the proposed district land that, in the judgment of the board, could be benefited by inclusion in the proposed district; or

(b) Include in the proposed district land that, in the judgment of the board, could not be benefited by inclusion in the proposed district.

(2) If the county board determines that any land has been improperly omitted from the proposed district and that the owner has not appeared at the hearing, the board shall continue the hearing and shall order notice given to the nonappearing owner requiring the owner to appear before it and show cause, if any, why the land of the owner should not be included in the proposed district. The notice shall be given either by posting and publication, in the same manner as notice of the original hearing and for the same period, or by personal service on each nonappearing owner. If notice is given by personal service, service shall be made at least 10 days prior to the date fixed for the further hearing.

(3) If the county board finds that a proposed county service district may not be needed in the future or that indefinite existence may significantly discourage future boundary changes, it may require dissolution as provided in ORS 451.620. The order for such dissolution shall specify the fiscal year, not later than the 10th fiscal year after the date of the order, in which dissolution shall occur. [1971 c.727 §25; 1987 c.504 §5; 2005 c.747 §2]

198.810 Order for formation; final hearing; election; voter approval to incur bonded indebtedness. (1) The county board shall approve, modify or reject a petition for formation using only the criteria set forth in ORS 198.805.

(2) If the county board approves the petition for formation, as presented or as modified, or if the boundary commission considers the petition for formation pursuant to ORS 198.800 (1)(a), approves the petition, as presented or as modified, and transmits its approval to the county board in accordance with ORS 199.480, the county board shall enter an order so declaring. The order shall set forth the name of the district and the boundaries as determined by the board or by the boundary commission. The order shall also fix a place, and a time not less than 20 nor more than 50 days after the date of the order, for a final hearing on the petition. The order shall declare that if written requests for an election are not filed as provided by subsection (3) of this section, the board, at the time of the final hearing, will enter its order creating the district. The board shall cause notice of the hearing to be given by publication.

(3) An election may not be held unless written requests for an election are filed at or before the hearing by not less than 15 percent of the electors or 100 electors, whichever is the lesser number, registered in the proposed district.

(4) Notwithstanding subsections (2) and (3) of this section, if the petition for formation includes:

(a) A permanent rate limit for operating taxes for the proposed district and the petition is approved by the county board or boundary commission, as presented or as modified, the county shall hold an election on the question of forming the district.

(b) In addition to the permanent rate limit for operating taxes, a separate ad valorem tax for bonded indebtedness for capital construction, capital improvement or capital costs, as those terms are defined in ORS 310.140, within the proposed district and the petition is approved by the county board, as presented or as modified, the county shall hold an election on the question of incurring the bonded indebtedness when the election on the question of formation of the district is held. The question on incurring bonded indebtedness may be approved only if electors approve formation of the district, and the ballot measure must clearly state that the bonded indebtedness may be approved only if electors approve formation of the district.

(5) Notwithstanding subsection (3) of this section and ORS 198.815, an order of a boundary commission authorizing a county service district established to provide sewage works to also provide drainage works shall be effective upon the filing of the order with the county board. The order of the boundary commission is subject to referendum by the electors of the county service district in the manner provided for district measures under ORS 255.135 to 255.205. If the order of a boundary commission is referred to the electors, the order does not take effect until the order is approved by a majority of the votes cast on the question and the results of the election are certified. The question in the ballot title for a measure referred under this subsection shall be worded so that an affirmative response to the question corresponds to a vote in favor of authorizing the county service district to provide drainage works. [1971 c.727 §26; 1983 c.83 §10; 1983 c.336 §21; 1989 c.92 §6; 1989 c.374 §1; 1997 c.541 §345; 2001 c.707 §1; 2005 c.747 §3; 2013 c.491 §6]

198.813 Formation of county service district for water management services in Washington County; dissolution of existing districts. (1) Notwithstanding ORS 198.810 (3), an order of the county board that approves a petition for formation of a county service district within Washington County to provide water resource management services or ancillary activities may be referred to the electors in the proposed district. An election on the question of forming the district shall be held as provided in ORS 198.815. If an election is called, the order shall not become effective until the order is approved by a majority of the votes cast on the question and the results of the election are certified. The question in the ballot title for a measure referred under this subsection shall be worded so that an affirmative response to the question corresponds to a vote in favor of authorizing the formation of a county service district to provide water resource management services and ancillary activities.

(2) Notwithstanding ORS 198.705 to 198.955 or 451.620, an order of the county board that approves a petition for formation of a county service district within Washington County to provide water resource management services may

also provide for the dissolution of any existing county service district that is situated within the newly established district and that provides any water resource management service that will be provided by the newly established district. Upon the effective date of the order, the existing county service district shall be dissolved and the newly established district shall succeed to all the assets and become charged with all the liabilities, obligations and functions of the former district. [1999 c.759 §3; 2005 c.747 §4]

Note: 198.813 was added to and made a part of 198.800 to 198.820 by legislative action but was not added to any other series. See Preface to Oregon Revised Statutes for further explanation.

198.815 Election on formation; notice; ballot title when dissolution ordered; election of first board. (1) If the required number of written requests for an election are filed with the county board on or before the date of the final hearing or if the petition for formation includes a permanent rate limit for operating taxes for the proposed district, the board shall provide by order for the holding of an election to submit to the electors the question of forming the district. The board shall cause notice of the election to be published by two insertions. If requests for an election are filed by less than the required number of persons and no permanent rate limit for operating taxes is included in the petition, the county board shall dismiss the requests and enter an order creating the district.

(2) The order calling an election shall fix the date of the election on the next available election date in ORS 255.345 for which the filing deadline can be met. However, when the proposal for formation includes a permanent rate limit for operating taxes for the proposed district, the election shall be held on the date of the next May or November election for which the filing deadline can be met. The order shall also state that at such election members of the district board will be voted for. Candidates to be voted for as members of the first board of a district shall be nominated as provided by ORS chapter 255 and the principal Act of a district.

(3) The order calling the election shall require the county official in charge of elections to include with the ballot for the election a map or other description of the boundaries of the proposed district using streets and other generally recognized features and a statement of the permanent rate, if any, proposed for the district in the petition for formation under ORS 198.750 (1)(g). Such statement shall comply with the requirements of ORS 250.035. The map or other description and statement required by this subsection shall be supplied by the county board.

(4)(a) When the proposal for formation includes a permanent rate limit for operating taxes for the proposed district, the ballot title shall clearly indicate that a single question is being proposed which is:

(A) Whether the proposed district shall be formed; and

(B) Whether the permanent rate limit specified in the ballot title shall be adopted as the maximum rate of operating taxes for that district.

(b) The ballot title for the election shall be in compliance with ORS 250.036.

(5) When the proposal for formation includes a permanent rate limit for the proposed district, the district shall be authorized to impose operating taxes not in excess of the permanent rate limit if the proposal is approved by a majority of the votes cast and the election is held in May or November of any year.

(6) If a proposed county service district is subject to dissolution unless a determination of public need for continued existence is made, the ballot title shall include the fiscal year in which dissolution will occur and statement that the district will dissolve unless the board of directors determines that there is a public need for continued existence. [1971 c.727 §27; 1979 c.316 §6; 1987 c.504 §6; 1987 c.707 §1; 1989 c.92 §7; 1989 c.923 §4; 1991 c.70 §4; 1995 c.712 §84; 1997 c.541 §346; 1999 c.21 §1; 2010 c.29 §11; 2011 c.8 §1]

198.820 Order by county board; effect of formation. (1) After the election if any is held, if it is determined by the county board that the majority of the votes cast were in favor of formation of the district, the board shall enter an order establishing and forming the district. If a majority of the votes cast oppose the formation of the district, the board shall enter an order dismissing the petition. The order shall be entered within 30 days after the date of the election. The county board shall also canvass the votes for members of the district board and, if formation of the district is approved, cause the county clerk to issue certificates of election to the number of persons, equal to the number of board members named in the petition for formation, receiving the highest number of votes.

(2) After the date of the formation order, the inhabitants of the territory within the district shall be a municipal corporation to be known by the name specified in the order, and as such shall have perpetual succession, and by such name shall exercise and carry out the corporate powers and objects conferred by the principal Act of the district.

(3) An order creating a district, whether the district is formed with or without an election, shall state the name and purpose of the district, describe its boundaries, and declare the district formed. From the date of the formation order the district shall be considered established. [1971 c.727 §28; 1999 c.759 §4]

198.825 Election of first members of board when no formation election required. (1) If an election is not held on the question of formation, an election shall be ordered for the purpose of electing the first members of the district board. When the formation order is entered, the county board shall order an election held in the district, which election shall be held on the next practicable date under ORS 255.345.

(2) ORS chapter 255 governs the nomination and election of the first board of a district defined under ORS 255.012 if the district has an elective board. If the district is not defined under ORS 255.012, the returns of the election shall be made to the county clerk. The clerk shall canvass the votes for members of the district board and issue certificates of election to the number of persons, equal to the number of board members named in the petition for formation, receiving the highest number of votes. [1971 c.727 §29; 1975 c.647 §1; 1983 c.350 §7]

198.830 Petition for formation by all landowners in proposed district. (1) If the owners of all real property within an area desire to form a district, they may sign and present a petition to the county board. The petition shall contain the information required by ORS 198.750 to 198.775 and shall be verified by the affidavit of one of the petitioners that the petitioner believes that the signers of the petition comprise all the owners, at the time of the verification, of all the land included within the proposed district. If members of the district board are generally elected to office, the petition shall also state the names of persons desired as the members of the first board and an acceptance in writing by each agreeing to serve as a member of the board.

(2) The county board shall approve the petition for formation of the district if it finds:

(a) That the owners of all the land within the proposed district have joined in the petition; and

(b) That, in accordance with the criteria prescribed by ORS 199.462, the area could be benefited by formation of the district.

(3) If formation is approved, any election required by ORS 198.810 to 198.825 shall be dispensed with. After the hearing on the petition, if the county board approves the petition, it shall enter an order creating the district. If the district board members generally are elected, the persons nominated by the petition and accepting nomination as members of the board shall constitute the first board of the district. [1971 c.727 §30]

198.835 Order for formation of district in single county; order for exercise of additional function by county service district; contents of order. (1) The county board may initiate the formation of a district, to be located entirely within the county, by an order setting forth:

(a) The intention of the county board to initiate the formation of a district and citing the principal Act.

(b) The name and boundaries of the proposed district.

(c) The date, time and place of a public hearing on the proposal.

(2) An order initiating the formation of a county service district may require dissolution, subject to a determination of public need for continued existence of the county service district as provided in ORS 451.620. The fiscal year in which dissolution will occur, not later than the 10th fiscal year after the date of the order, shall be specified.

(3) Except as otherwise provided by the principal Act, if any part of the territory subject to formation of a district under this section is within a city, the order shall be accompanied by a certified copy of a resolution of the governing body of the city approving the order.

(4) A county board that also serves as the governing body of a county service district established to provide sewage works may initiate a proceeding to authorize that county service district to also provide drainage works by adopting an order setting forth the information specified in subsection (1) of this section. The order must be accompanied by resolutions consenting to the additional function that are adopted by the governing bodies of not less than 70 percent of the cities located within the boundaries of the county service district. [1971 c.727 §31; 1987 c.504 §7; 1987 c.510 §1; 1989 c.374 §2; 2005 c.510 §4]

198.840 Notice of hearing. Notice of the hearing set by the order shall be given in the manner provided by ORS 198.800 except that the notice shall state that the county board has entered an order declaring its intention to initiate formation. The hearing and election on the proposal, and election of board members, shall be conducted as provided by ORS 198.800 to 198.825. [1971 c.727 §32]

198.845 Costs. The county shall bear the cost of formation or attempted formation of a district under ORS 198.835 to 198.845. However, if a district is formed, the district shall reimburse the county for any expenses incurred by the county in making necessary preliminary engineering studies and surveys in connection with the formation of the district. [1971 c.727 §33]

(Annexation)

198.850 Annexation petition or resolution; delayed effective date for certain annexations. (1) When the electors of an area wish to annex to a district, they may file an annexation petition with the county board. Before the petition is filed with the county board, it shall be approved by indorsement thereon by the board of the affected district and by any other agency also required by the principal Act to indorse or approve the petition.

(2) ORS 198.800 to 198.820 apply to the proceeding conducted by the county board and the rights, powers and duties of petitioners and other persons having an interest in the proceedings. However, when determining whether to approve an annexation petition filed under this section, the county board, in lieu of the criteria prescribed by ORS 198.805 (1) and 199.462, shall consider the local comprehensive plan for the area and any service agreement executed between a local government and the affected district.

(3) In lieu of a petition, annexation may be initiated by resolution of the district board or of the county board. Proceedings may also be initiated by any other public agency if authorized by the principal Act. If proceedings are initiated by the district board or another public agency, a resolution setting forth the matters described by ORS 198.835 shall be filed with the county board. The proceeding thereafter shall be conducted as provided by ORS 198.835 to 198.845. However, when determining whether to approve the resolution, the county board, in lieu of the criteria prescribed by ORS 198.805 (1) and 199.462, shall consider the local comprehensive plan for the area and any service agreement executed between a local government and the affected district. An annexation initiated by the district board may include an effective date that is not later than 10 years after the date of the order declaring the annexation. [1971 c.727 §34; 1991 c.637 §5; 1999 c.392 §3]

198.855 Annexation election; annexation without election when petition signed by all landowners or by majority of electors and owners of more than half of land. (1) If the annexation petition is not signed by all the owners of all the lands in the territory proposed to be annexed or is not signed by a majority of the electors registered in the territory proposed to be annexed and by the owners of more than half of the land in the territory and an election is ordered on the proposed annexation as provided by ORS 198.815, the county board shall order an election to be held in the territory and the county board also shall order the board of the affected district to hold an election on the same day, both elections to be held for the purpose of submitting the proposed annexation to the electors. The district board shall certify the results of the election to the county board. The order of annexation shall not be entered by the county board unless a majority of the votes in the territory and a majority of the votes in the district are in favor of the annexation. If a majority of the votes cast in both elections do not favor annexation, the county board by order shall so declare.

(2) Two or more proposals for annexation of territory may be voted upon at the same time. However, within the district each proposal shall be stated separately on the ballot and voted on separately and, in the territory proposed to be annexed, no proposal for annexing other territory shall appear on the ballot.

(3) If the annexation petition is signed by all of the owners of all land in the territory proposed to be annexed or is signed by a majority of the electors registered in the territory proposed to be annexed and by the owners of more than half of the land in the territory, an election in the territory and district shall be dispensed with. After the hearing on the petition, if the county board approves the petition as presented or as modified or, if an election is held, if the electors approve the annexation, the county board shall enter an order describing the boundaries of the territory annexed and declaring it annexed to the district. [1971 c.727 §35; 1987 c.818 §5]

198.857 Annexation without election by petition of landowner. (1) Notwithstanding ORS 198.750, 198.755, 198.760, 198.765, 198.775, 198.850 and 198.855, a parcel of land may be annexed to a district as provided in this section.

(2) When the owner of a parcel of land wants to annex that land to a district, the owner may file an annexation petition with the county board. The petition shall declare that the petition is filed pursuant to this section, state the name of the affected district and all affected counties, indicate the principal Act of the affected district and be signed by the owner of the parcel of land. Before the petition is filed with the county board, the petition must be approved by indorsement thereon by the board of the affected district and by any other agency also required by the principal Act to indorse or approve the petition.

(3) If a petition filed under this section meets the requirements of this section and is otherwise sufficient under the principal Act, the county board shall set a date for a public hearing on the petition. The hearing shall be held not sooner than 20 days nor later than 50 days after the date on which the petition is filed. Written notice of the hearing shall be mailed to the petitioner and to the board of the affected district.

(4) At the time stated in the notice described in subsection (3) of this section, the county board shall hold a public hearing to consider the petition. When determining whether to approve the petition, the county board shall consider the local comprehensive plan for the area and any service agreement executed between a local government and the affected

district. If the petition is approved, the county board shall enter an order describing the boundaries of the land and declaring the land annexed to the district. [1999 c.392 §2]

198.860 Effect of annexation order; debt distribution plan; permanent rate limit and local option taxes. (1) After the date of entry of an order by the county board annexing territory to a district, the territory annexed shall become subject to the outstanding indebtedness, bonded or otherwise, of the district in like manner as the territory within the district, unless otherwise provided in a debt distribution plan established under ORS 198.900.

(2) On and after the effective date of the annexation of territory:

(a) The outstanding indebtedness, bonded or otherwise, of the annexing district and the territory annexed may be allocated pursuant to an approved debt distribution plan.

(b) The territory annexed is subject to the permanent rate limit established, and any local option taxes imposed, by the annexing district. [1971 c.727 §36; 2011 c.369 §3]

198.865 [1971 c.727 §§37,38; 1979 c.316 §7; repealed by 1983 c.142 §1 (198.866 and 198.867 enacted in lieu of 198.865)]

198.866 Annexation of city to district; approval of annexation proposal; election. (1) The governing body of a city may adopt a resolution or motion to propose annexation to a district for the purpose of receiving service from the district. Upon adoption of an annexation proposal, the governing body of the city shall certify to the district board a copy of the proposal.

(2) The district board shall approve or disapprove the city's annexation proposal. If the district board approves the proposal, the district board shall adopt an order or resolution to call an election in the district unless otherwise provided in subsection (3) of this section.

(3) The district board is not required to call an election if:

(a) The population of the city is less than 20 percent of the population of the district; or

(b) The entire boundary of the city is encompassed within the boundary of the district.

(4) Notwithstanding subsection (3) of this section, if 10 percent of the electors or 100 electors of the district, whichever is less, sign and present to the county board a petition requesting an election, the board shall call an election in the district. The petition shall be in conformity, to the greatest extent practicable, with ORS 198.750, 198.760, 198.765 and 198.770.

(5) The order or resolution of the district board shall include the applicable matters specified in ORS 198.745. In addition the order or resolution may contain a plan for zoning or subdistricting the district as enlarged by the annexation if the principal Act for the district provides for election or representation by zone or subdistrict.

(6) The district board shall certify a copy of the resolution or order to the governing body of the city.

(7) Upon receipt of the resolution or order of the district board, the governing body of the city shall call an election in the city on the date specified in the order or resolution of the district board.

(8) An election under this section shall be held on a date specified in ORS 255.345 that is not sooner than the 90th day after the date of the district order or resolution calling the election. [1983 c.142 §2 (enacted in lieu of 198.865); 1993 c.417 §1; 2003 c.219 §1]

198.867 Approval of annexation to district by electors of city and district; certification; effect of annexation.

(1) If the electors of the city approve the annexation, the city governing body shall:

(a) Certify to the county board of the principal county for the district the fact of the approval by the city electors of the proposal; and

(b) Present the certificate to the district board.

(2) If the electors of the district approve the annexation, the district board shall:

(a) Certify the results of the election; and

(b) Attach the certificate to the certificate of the city and present both certificates to the county board.

(3) Upon receipt of the certificate of the city governing body and the district board, the county board shall enter an order annexing the territory included in the city to the district. When the county board enters the order, the city territory, together with any territory thereafter annexed to the city:

(a) Shall be included in the boundaries of the district; and

(b) Shall be subject to all liabilities of the district in the same manner and to the same extent as other territory included in the district. [1983 c.142 §3 (enacted in lieu of 198.865)]

198.869 Annexation contract; recordation; effect. A contract between a district and a landowner relating to extraterritorial provision of service and consent to eventual annexation of property of the landowner shall be recorded and, when recorded, shall be binding on all successors with an interest in that property. [1991 c.637 §2]

(Withdrawal)

198.870 Petition for withdrawal of property from district. (1)(a) When a plan for district improvements is adopted, or any time more than two years after the date of formation of a district or after the date of annexation of territory to a district if petitioner's property is located within the territory annexed, an owner of land included in a district may petition the county board for withdrawal of the property of the owner from the district.

(b) If the electors of an area within a district wish to withdraw from the district, they may file a petition with the county board.

(2) Petitioners shall cause notice of the petition filing to be given in writing to the district secretary. Within five days after the petition is filed, petitioners shall furnish the secretary with a copy of the petition as filed.

(3) Except as provided by ORS 198.875, ORS 198.800 to 198.820 apply to proceedings for withdrawal and to the rights, powers and duties of the petitioners and other persons having an interest in the proceeding.

(4) The county board may approve the petition as presented or it may adjust the boundaries and approve the petition. The petition shall be approved if it has not been, or is not or would not be, feasible for the territory described in the petition to receive service from the district. The petition shall be denied if it appears that it is, or would be, feasible for the territory described in the petition to receive service from the district. [1971 c.727 §39]

198.875 Election on withdrawal petition. (1) At the time and place set for the final hearing upon the withdrawal petition if the required number of written requests for an election on the proposed withdrawal have not been filed, the county board shall enter an order withdrawing the described area from the district.

(2) If the required number of requests for an election are filed on or before the final hearing, the county board shall call an election in the district upon the question of the withdrawal of the area.

(3) If an election is called and a majority of the votes cast at the election is in favor of the withdrawal of the designated area from the district, the county board shall enter an order withdrawing the area from the district. If the majority of the votes cast is against withdrawal, the county board shall enter an order declaring the results of the election. In either case, the county board shall cause a copy of the order to be filed with the secretary of the district. [1971 c.727 §40]

198.880 Effect on withdrawn area. The described area withdrawn shall, from the date of entry of the order, be free from assessments and taxes levied thereafter by the district. However, the withdrawn area shall remain subject to any bonded or other indebtedness existing at the time of the order, except as provided by ORS 198.882. The proportionate share shall be based on the assessed valuation, according to the assessment roll in the year of the levy, of all the property contained in the district immediately prior to the withdrawal. [1971 c.727 §41; 1977 c.663 §1]

198.882 Tax relief to withdrawn area; conditions for relief; ultimate liability. (1) The governing body of a district shall relieve an area withdrawn from the district from taxation for its proportionate share of outstanding bonded or other indebtedness if:

(a) No district services have been provided to the withdrawn area; and

(b) The area withdrawn does not exceed five percent of the equalized assessed valuation of the taxable property within the entire district prior to the withdrawal, as certified to the county assessor in the tax year of the withdrawal.

(2) Notwithstanding subsection (1) of this section, if the total unlimited taxing power of the district over the area not withdrawn from the district does not wholly satisfy the bonded or other indebtedness incurred prior to the withdrawal, the withdrawn territory shall be taxed in an amount sufficient to satisfy its proportionate share of that indebtedness. [1977 c.663 §3]

Note: 198.882 was enacted into law by the Legislative Assembly but was not added to or made a part of ORS chapter 198 or any series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

Note: Section 1, chapter 2, Oregon Laws 2020, provides:

Sec. 1. A city in Clackamas County that, pursuant to ORS 198.866 and 198.867, was annexed, between January 1, 2005, and December 31, 2006, into a county service district organized to provide parks and recreation services following a vote of city electors in favor of the annexation is deemed to be withdrawn from and no longer part of the county service district as of June 30, 2020. [2020 c.2 §1]

(Merger; Consolidation)

198.885 Merger of districts; effect. (1) One district or more may merge with another district if the merger is approved by the electors as provided by ORS 198.895 to 198.915 or if it is approved by a local government boundary commission as provided by ORS 199.480 (1)(c). The districts included in the merger shall be considered annexed by and absorbed into the surviving district.

(2) If the merger is approved, the district boards and officers of the merging districts shall turn over to the board of the surviving district all funds, property, contracts and records of the merging districts. Upon the effective date of the merger:

(a) The surviving district shall succeed to all the property, contracts, rights and powers of the merging districts, and shall constitute and be a regularly organized district as if originally organized in the manner provided by the principal Act and ORS 198.705 to 198.955;

(b) Uncollected taxes, assessments or charges levied by the merging districts shall become the property of the surviving district and upon collection shall be credited to the account of the surviving district; and

(c) Subject to any debt distribution plan adopted under ORS 198.900, the surviving district shall become liable for all the obligations, legal or contractual, of the merging districts.

(3) Districts providing potable water for domestic consumption, sanitary sewer or surface water quality and quantity purposes under separate principal Acts may merge as provided in this section. The district designated as the surviving district shall have all powers held by the other district under the principal Act of the other district.

(4) A county service district may merge with another district providing different or similar services as provided in subsection (3) of this section. When the county service district is not the surviving district, the merging entities shall enter into an agreement concerning elected representation on the board of the surviving district. The agreement shall provide that no fewer than two members of the board of the surviving district shall be appointed by the board of county commissioners, acting as the governing body of the county service district, to serve until replaced by individuals elected to the office at the next regular district election.

(5) Subsections (3) and (4) of this section do not apply to water authorities or sanitary authorities seeking to provide a different water-related service if the entities that seek to merge with the existing water authorities or sanitary authorities are within the urban growth boundary of a city and the city provides water supply, wastewater treatment or surface water management and treatment. When such entities are within the urban growth boundary of a city, the merging entities must:

(a) Obtain consent for the merger from the city prior to calling an election; or

(b) Comply with the formation process set forth in ORS 450.600. [1971 c.727 §42; 1983 c.336 §22; 1997 c.590 §1; 2011 c.9 §18]

198.890 Consolidation of districts; effect. (1) Two or more districts may consolidate and form a new district if the consolidation is approved by the electors as provided by ORS 198.895 to 198.915 or if it is approved by a local government boundary commission as provided by ORS 199.480 (1)(c). The districts included in the consolidation shall be considered joined into a single new district.

(2) If the consolidation is approved, the district boards and officers of the consolidating districts shall turn over to the board of the successor district all funds, property, contracts and records of the consolidating districts. Upon the effective date of the consolidation:

(a) The successor district shall succeed to all the property, contracts, rights and powers of the consolidating districts, and shall constitute and be a regularly organized district as if originally organized in the manner provided by the principal Act and ORS 198.705 to 198.955;

(b) Uncollected taxes, assessments or charges levied by the consolidating districts shall become the property of the successor district and upon collection shall be credited to the account of the successor district; and

(c) Subject to any debt distribution plan adopted under ORS 198.900, the successor district shall become liable for all the obligations, legal or contractual, of the consolidating districts.

(3) Districts providing potable water for domestic consumption, sanitary sewer or surface water quality and quantity purposes under separate principal Acts may consolidate as provided in this section. Upon the effective date of the consolidation, the district designated as the successor district shall have all powers held by the consolidating districts under the principal Acts of all of the districts.

(4) A county service district may consolidate with another district providing different or similar services as provided in subsection (3) of this section. The consolidating entities shall enter into an agreement that shall be binding on the successor district concerning elected representation on the board of the successor district. The agreement shall provide that no fewer than two members of the board of the successor district shall be appointed by the board of county

commissioners, acting as the governing body of the county service district, to serve until replaced by individuals elected to the office at the next regular district election.

(5) Subsections (3) and (4) of this section do not apply to water authorities or sanitary authorities seeking to provide a different water-related service if the entities that seek to consolidate with the existing water authorities or sanitary authorities are within the urban growth boundary of a city and the city provides water supply, wastewater treatment or surface water management and treatment. When such entities are within the urban growth boundary of a city, the consolidating entities must:

- (a) Obtain consent for the consolidation from the city prior to calling an election; or
- (b) Comply with the formation procedures set forth in ORS 450.600. [1971 c.727 §43; 1983 c.336 §23; 1997 c.590 §2; 2011 c.9 §19]

198.895 Initiation of merger and consolidation; procedure when city included in merger or consolidation. (1) The electors of two or more districts may initiate proceedings to merge or consolidate districts by filing duplicate petitions with the boards of the districts to be merged or consolidated. The petitions shall state the names of the affected districts, and the name of the surviving or successor district and whether the merger or consolidation must be approved by each district. If the proposal may be approved by fewer than all affected districts and may be effective only as to the approving districts, the petition shall so specify.

(2) When proceedings have been initiated as provided in subsection (1), (3), (4) or (5) of this section, and the districts or district and city are subject to the jurisdiction of a local government boundary commission, the initiating documents shall be filed with the boundary commission as provided by ORS 199.476.

(3) If a proposed merger or consolidation initiated under subsection (1) of this section includes a proposal to join a city to the surviving or successor district, the electors of the districts and the city also shall file a duplicate petition with the governing body of the city. The signature requirements under ORS 198.755 applicable to a district proposed to merge or consolidate are applicable to the city. A petition under this subsection shall contain all the matters required to be stated in the petition under subsection (1) of this section, except that the petition also shall state:

- (a) The name of the city proposed to join the surviving or successor district; and
 - (b) Whether the merger or consolidation must be approved by each district or city in order to be effective.
- (4) The electors of one district and a city may initiate proceedings to join the city to the district by filing duplicate petitions with the board of the district and the governing body of the city. The signature requirements under ORS 198.755 (4) applicable to a district are applicable to the city. A petition under this subsection shall contain the name of the district, the name of the city and shall state that the proposal must be approved by the district and the city in order to be effective.

(5) Merger or consolidation also may be initiated by resolution adopted or approved by two or more district boards. If the merger or consolidation under this subsection includes a proposal to join a city to the surviving or successor district, the governing body of the city also must adopt or approve a resolution. A resolution adopted or approved under this subsection shall contain all the matters required to be stated in a petition to merge or to consolidate. [1971 c.727 §44; 1983 c.142 §6; 1983 c.336 §24; 1985 c.263 §1]

198.900 Content of petition for annexation, merger or consolidation. (1) A petition for annexation, merger or consolidation may include a debt distribution plan to be voted upon as a part of the proposal. The plan may provide for any distribution of indebtedness and may require that the annexing district and any territory annexed, or merging or consolidating districts and any city to be joined to the surviving or successor district, remain solely liable for all or any portion of any indebtedness outstanding at the time of the annexation, merger or consolidation.

(2) If the merger or consolidation is approved, the district board of the successor or surviving district shall, in accordance with the plan, levy taxes and assessments for the liquidation of any prior existing indebtedness. Such a levy shall be subject to the principal Act of the consolidated or merged district. [1971 c.727 §45; 1983 c.142 §7; 2011 c.369 §4]

198.902 Application of district petition requirements to cities. The procedures and requirements regarding the preparation, circulation and filing of a petition in a district under ORS 198.705 to 198.955 apply to the preparation, circulation and filing of a petition in a city, except that the duties of the secretary of the district board as described in ORS 198.765 and 198.770 shall be performed by the elections officer of the city. The governing body of a city shall perform the duties of the district board in ORS 198.705 to 198.955 in regard to a petition filed with the city. [1983 c.142 §9]

198.903 Joint assembly of governing bodies of affected districts or cities; order for election; contents. (1)

When the governing body of each affected district or city has received a petition under ORS 198.895 containing the required number of signatures or has adopted or approved a resolution, the governing body of the affected entity having the largest population according to the most recent federal decennial census shall call a joint assembly of the governing bodies of the affected entities. The governing body calling the joint assembly shall specify the time and place of the assembly. The secretary of the governing body shall give notice of the assembly to each member of the governing body of each affected entity. The notice shall be given by certified mail.

(2) At the joint assembly, a majority of the members of each governing body constitute a quorum for the transaction of business.

(3) The assembly, by a majority of all members present, shall adopt an order calling an election in each affected entity. The order shall include the matters specified in ORS 198.745.

(4) The order adopted by the assembly may include a plan for zoning or subdistricting the surviving or successor district for the purpose of nominating or electing members of its board if the principal Act for the district provides for election or representation by zone or subdistrict. The plan must describe the proposed boundaries of the zones or subdistricts. If required by the principal Act, the plan also must include a map of the proposed zone or subdistrict boundaries.

(5) If the merger or consolidation is initiated by petition and the petition includes a debt distribution plan, the order adopted under this section shall include that plan. [1983 c.142 §10; 1983 c.350 §7b]

198.905 Certification of election results. The governing body of each affected entity shall meet separately not later than the fifth day after receiving from the county clerk the abstract of the votes cast in the entity in an election on consolidation or merger. At the meeting, the governing body of the entity shall determine the result of the election and certify the result to the governing body of each of the affected entities. [1971 c.727 §46; 1983 c.142 §11]

198.910 Joint meeting of governing bodies of merged or consolidated districts and cities; election of board members for surviving or successor district; terms. (1) If the proposal for merger or consolidation is approved by a majority of the votes cast in each affected entity required for approval of the proposal, the governing body of the affected entity with the largest population according to the most recent federal decennial census shall call a joint meeting of the governing bodies of the affected entities. The meeting shall be held at a time and place designated by the governing body calling the meeting, not later than 10 days after the canvass of the vote in the entity last canvassed. The secretary of the entity calling the meeting shall give notice of the time and place of the meeting to each member of the governing body of each affected entity.

(2) At the joint meeting, a majority of the members of the governing body of each affected entity constitute a quorum for the transaction of business. The members so assembled shall from among the members elect a number of persons consistent with the principal Act to serve as board members of the surviving or successor district. The board so elected shall immediately meet and organize as provided by the principal Act and shall by resolution declare the districts merged or consolidated and each affected city joined, as the case may be. From the date of adoption of the resolution the merger or consolidation is complete, and the city territory, together with any territory thereafter annexed to the city, is included in the boundaries of the surviving or successor district and shall be subject to all the liabilities of the district in the same manner and to the same extent as other territory included in the district.

(3) Of the persons elected under subsection (2) of this section to serve as board members of the surviving or successor district, three shall serve until June 30 following the next regular district election as defined in ORS 255.005 and the remaining members shall serve until June 30 next following the second regular district election. However, if the principal Act provides for a board of directors of three members for the surviving or successor district, then two members shall serve until June 30 following the next regular district election as defined in ORS 255.005 and the remaining member shall serve until June 30 next following the second regular district election. The terms of office of the members shall be determined by lot. [1971 c.727 §47; 1983 c.142 §12; 1989 c.503 §1; 1993 c.424 §4]

198.912 Apportionment of board members for certain surviving or successor districts. Notwithstanding ORS 198.910, when, at an election on consolidation or merger, a majority of the votes cast in each affected district is in favor of merger or consolidation or when merger or consolidation of districts is approved by a final order of a local government boundary commission, if two or more of the affected districts each have 20 percent or more of the electors or owners of land within the successor or surviving district, then each such affected district shall be represented on the board elected under ORS 198.910 as follows:

(1) By one member when the percentage of electors or owners of land in the affected district is at least 20 percent but less than 40 percent of the electors or owners of land within the successor or surviving district.

(2) By two members when the percentage of electors or owners of land in the affected district is at least 40 percent but less than 60 percent of the electors or owners of land within the successor or surviving district.

(3) By the number of board members remaining after apportionment of board members under subsections (1) and (2) of this section when, among all of the affected districts, the percentage of electors or owners of land in the affected district is the highest percentage of electors or owners of land within the successor or surviving district. [1997 c.590 §5]

198.915 Election of board members at regular district election. At the first regular election held in the surviving or successor district, two or three district board members shall be elected as provided by ORS 198.910 (3). [1971 c.727 §48; 1993 c.424 §5]
(Dissolution)

198.920 Dissolution procedure. (1) Dissolution of a district may be initiated:

(a) By a petition of the electors requesting dissolution of the district, filed with the county board.

(b) By resolution of the district board filed with the county board when the district board determines that it is in the best interest of the inhabitants of the district that the district be dissolved and liquidated.

(c) By resolution of the county board:

(A)(i) If the district at the time of the regular district election has not elected district board members, as required by the principal Act, to fill vacancies on the district board; or

(ii) If the territory within the district is uninhabited; and

(B) If the county board determines that it is in the best interest of the people of the county that the district be dissolved and liquidated.

(2) Within five days after a petition is filed or a resolution of a county board is adopted under this section, a copy shall be filed with the district secretary, if any, or with any other district officer who can with reasonable diligence be located.

(3) If there are no qualified district board members, the county board shall act as or appoint a board of trustees to act in behalf of the district. [1971 c.727 §49; 2011 c.9 §20]

198.925 Findings of fact by district board. (1) When dissolution proceedings have been initiated, the district board shall make findings of fact that include:

(a) The amount of each outstanding bond, coupon and other indebtedness, with a general description of the indebtedness and the name of the holder and owner of each, if known.

(b) A description of each parcel of real property and interest in real property and, if the property was acquired for delinquent taxes or assessments, the amount of such taxes and assessments on each parcel of property.

(c) The amount of uncollected taxes, assessments and charges levied by the district and the amount upon each lot or tract of land.

(d) A description of the personal property and of all other assets of the district.

(e) The estimated cost of dissolution.

(2) The district board shall propose a plan of dissolution and liquidation.

(3) Within 30 days after initiation of the dissolution proceeding, the findings of fact and the proposed plan of dissolution and liquidation shall be filed in the office of the county clerk and shall be available for inspection by any interested person. [1971 c.727 §50; 2011 c.9 §21]

198.927 Annexation of dissolved district. Upon dissolution of a district pursuant to ORS 198.920, a district that was formed under the same principal Act as the district that was dissolved may annex, pursuant to ORS 198.850 to 198.869, all or any part of the territory of the dissolved district. [2011 c.369 §2]

Note: 198.927 was added to and made a part of ORS chapter 198 by legislative action but was not added to any smaller series therein. See Preface to Oregon Revised Statutes for further explanation.

198.930 Plan for dissolution and liquidation. The plan of dissolution and liquidation may include provision for transfer and conveyance of all assets of the district to any other district or, in the case of a county service district, to the county in which the district is located, which has the authority to and agrees to assume the outstanding indebtedness of the dissolving district, if any, and to continue to furnish similar services to the inhabitants of the district. [1971 c.727 §51; 1987 c.504 §8]

198.935 Election on dissolution; consent of creditors; content of notice. (1) When the district to be dissolved is within the jurisdiction of a local government boundary commission, within 10 days after the district board files the plan of dissolution and liquidation required by ORS 198.925, the district board shall file the documents initiating dissolution with the boundary commission in accordance with ORS 199.476.

(2) Within 10 days after the district board files the plan of dissolution and liquidation required by ORS 198.925, and following boundary commission approval if necessary, the district board shall call an election for the purpose of submitting to the electors of the district the question of whether the district shall be dissolved, its indebtedness liquidated and its assets disposed of in accordance with the plan proposed. The election shall be held on the next available election date in ORS 255.345 for which the filing deadline can be met. No election shall be called until the assent of all known holders of valid indebtedness against the district is obtained or provision is made in the plan for payment of the nonassenting holders. The notice of the election shall contain a brief summary of the plan of dissolution and liquidation and state that the plan of dissolution is available for examination at the office of the county clerk. [1971 c.727 §52; 1979 c.316 §8; 1983 c.336 §25; 1987 c.707 §3; 1989 c.923 §5]

198.940 Dissolution without election. The election required by ORS 198.935 shall be dispensed with and the county board shall declare the district dissolved and proceed in accordance with ORS 198.945, if the county board finds that dissolution is in the interest of the people of the county and:

(1) The territory within the affected district is uninhabited;

(2) The district has failed regularly to elect district board members in accordance with the principal Act of the district;

(3) For a county service district, dissolution is required due to an absence of public need for continuation of the district, as provided in ORS 451.620; or

(4) For a county service district, the district is no longer necessary for the purpose for which it was formed. [1971 c.727 §53; 1987 c.504 §9; 2009 c.496 §1]

198.945 Trustees for dissolved district; records to county clerk; limitation on further elections. (1) Upon canvassing the vote after the election, if it appears that a majority or more of the votes cast approve dissolution, the district board shall declare the district dissolved. The board shall thereupon constitute a board of trustees who shall pay the debts or procure releases thereof and dispose of the property of the district. If the dissolved district was located wholly within the limits of one county, the board of the dissolving district may designate the county board as the board of trustees for the purpose of winding up the affairs of the district. If a majority of the votes cast at the election is against dissolution, the district board shall declare the proposal lost and cause the result of the vote to be made a part of the records of the district. In either case, the results of the election shall be certified to the county board immediately after the canvass of the vote.

(2) If dissolution is approved, after the affairs of the district have been fully settled, all books and records of the district shall be deposited by the board of trustees in the office of the county clerk of the county. At the same time, the board of trustees shall execute under oath, and file with the county board, a statement that the district has been dissolved and its affairs liquidated. From the date of the statement, the corporate existence of the district is terminated for all purposes.

(3) If a majority of the votes cast are against dissolution, no further election for dissolution shall be called by the board, upon petition or upon a resolution of the board, prior to the expiration of one year from the date of the election on dissolution. [1971 c.727 §54]

198.950 Power of trustees to convey assets. The board of trustees may convey to another district all assets of the dissolving district as described by ORS 198.930:

(1) If the other district assumes all debts and obligations of the dissolving district and undertakes to continue to furnish the service provided by the dissolving district pursuant to the plan of dissolution and liquidation; and

(2) If the consent of all the known holders of valid indebtedness against the district has been obtained, or provision has been made in the plan for payment of the nonassenting holders. [1971 c.727 §55]

198.955 Disposition of assets; rules. (1) Except as provided by ORS 198.950, any surplus funds remaining to the credit of the district, after payment of the indebtedness of the district, shall be turned over to the county treasurer. If the assets of the district are insufficient to pay the indebtedness, the board of trustees shall levy taxes, within the limits of the authority of the district, for the liquidation of such indebtedness.

(2) Notwithstanding subsection (1) of this section, if the property of a district is located within the corporate limits of a city, such property shall, upon dissolution of the district, vest in the city in which located and the property of the

district lying outside the corporate limits of any city shall vest in the county until the formation of a city embracing such territory, at which time it shall vest in the city.

(3) In each year that the county receives surplus funds to the credit of the district under subsection (1) of this section, any funds in the account of the district on June 30, in excess of \$6,000 retained by the county for administration, shall be certified to the county assessor and shall be disposed of as provided under one of the following paragraphs, as selected by the county assessor:

(a) Notwithstanding ORS 310.105, the funds may be offset against that portion of the levies of taxing units levied against the property values of property within the dissolved district. The method of offset shall be further defined by rule of the Department of Revenue. If the funds are offset as provided under this paragraph, the funds shall be distributed to each taxing unit in the amount of that taxing unit's offset.

(b) The amount may be credited to each property appearing on the tax roll for the year for which the credit applies within the dissolved district on the basis of current assessed value. If the surplus funds are distributed under this paragraph, the surplus funds shall be deposited in the unsegregated tax collections account established under ORS 311.385 and distributed in the same manner as other funds in that account. The method to be used to credit the amount of the surplus shall be further defined by rule of the Department of Revenue. [1971 c.727 §56; 1989 c.883 §1; 1991 c.459 §343]

198.973 [2007 c.562 §1; renumbered 358.442 in 2009]

198.974 [2007 c.562 §2; renumbered 358.444 in 2009]

198.975 [2007 c.562 §3; renumbered 358.446 in 2009]

198.976 [2007 c.562 §4; renumbered 358.448 in 2009]

198.977 [2007 c.562 §5; renumbered 358.450 in 2009]

198.978 [2007 c.562 §6; renumbered 358.452 in 2009]

198.979 [2007 c.562 §7; renumbered 358.454 in 2009]

198.980 [2007 c.562 §8; renumbered 358.456 in 2009]

198.981 [2007 c.562 §9; renumbered 358.458 in 2009]

198.982 [2007 c.562 §10; renumbered 358.460 in 2009]

198.983 [2007 c.562 §11; renumbered 358.462 in 2009]

198.984 [2007 c.562 §12; renumbered 358.464 in 2009]

198.985 [2007 c.562 §13; renumbered 358.466 in 2009]

198.986 [2007 c.562 §14; renumbered 358.468 in 2009]

198.987 [2007 c.562 §15; renumbered 358.470 in 2009]

198.988 [2007 c.562 §16; renumbered 358.472 in 2009]

198.989 [2007 c.562 §17; renumbered 358.474 in 2009]

198.990 [1969 c.344 §3; 1971 c.743 §344; repealed by 1983 c.740 §55]

**AMENDMENT NUMBER 02
GRANT AGREEMENT
OREGON COMMUNITY PATHS PROGRAM (OCP)
Newberg-Dundee Bypass Trail – Phase 1
Chehalem Park and Recreation District**

This is Amendment No. 02 to the Agreement between the **State of Oregon**, acting by and through its Department of Transportation, hereinafter referred to as "ODOT," and **Chehalem Park and Recreation District**, acting by and through its Governing Body, hereinafter referred to as "Recipient," entered into on August 31, 2021, as subsequently amended.

It has now been determined by ODOT and Recipient that the Agreement referenced above shall be amended to update Recipient responsibilities in Exhibit B.

1. **Effective Date.** This Amendment shall become effective on the date it is fully executed and approved as required by applicable law.

2. **Amendment to Agreement.**

a. **Exhibit B, Recipient Requirements, Section 3, is revised as follows:** (additions are shown in *italics and underlined*, deletions are shown as ~~strikethrough~~):

3. Recipient shall, at its own expense, maintain and operate the Project upon completion and throughout the useful life of the Project at a minimum level that is consistent with normal depreciation or service demand or both. The Parties agree that the useful life of the Project is as long as the Newberg-Dundee Bypass Trail is in existence. Recipient's maintenance responsibilities under this section survive termination of this Agreement ~~defined as seven (7) years from its completion date (the "Project Useful Life"). Unless otherwise negotiated, and after the Project Useful Life, ODOT will maintain that portion of the project that is within its jurisdiction.~~

b. **Exhibit B, Recipient Requirements, Section 6, Paragraph a is revised as follows:** (additions are shown in *italics and underlined*, deletions are shown as ~~strikethrough~~):

a. Prior to the commencement of work, Recipient shall obtain, or require its contractor to obtain, permission from the appropriate ODOT District Office to work on or along the state highway. For those portions of the Project constructed on ODOT right of way, ODOT grants Recipient the right to enter onto ODOT right of way for the performance of duties as set forth in this Agreement. ~~This Agreement does not provide permission to work on or along the state highway.~~

3. **Counterparts.** This Amendment may be executed in two or more counterparts (by facsimile or otherwise) each of which is an original and all of which when taken together are deemed one agreement binding on all Parties, notwithstanding that all Parties are not signatories to the same counterpart.
4. **Original Agreement.** Except as expressly amended above, all other terms and conditions of the original Agreement are still in full force and effect. Agency certifies that the representations, warranties and certifications in the original Agreement are true and correct as of the effective date of this Amendment and with the same effect as though made at the time of this Amendment.
5. **Electronic Signatures.** The Parties agree that signatures showing on PDF documents, including but not limited to PDF copies of the Agreement and amendments, submitted or exchanged via email are "Electronic Signatures" under ORS Chapter 84 and bind the signing Party and are intended to be and can be relied upon by the Parties. State reserves the right at any time to require the submission of the hard copy originals of any documents.

THE PARTIES, by execution of this Agreement, hereby acknowledge that their signing representatives have read this Agreement, understand it, and agree to be bound by its terms and conditions.

Signature Page Follows

Chehalem Park and Recreation District/ODOT
Agreement No. 34902

**CHEHALEM PARK & RECREATION
DISTRICT**, by and through its
Governing Body

By W. Dan Clements
(Legally designated representative)

Name W. Dan Clements
(printed)

**LEGAL REVIEW APPROVAL (if
required in Recipient's process)**

By _____
Recipient's Legal Counsel

Date _____

Recipient Contact:

Kat Ricker, Public Information Director
125 South Elliot Road
Newberg, Oregon 97132
(971) 832-4222
kricker@cprdnewberg.org

State Contact:

Alan Thompson
Oregon Community Paths Program
Manager
555 13th Street NE
Salem, Oregon 97301
(503) 986-7202
Alan.L.Thompson@odot.oregon.gov

STATE OF OREGON, by and through
its Department of Transportation

By KC
Karyn CRISWELL (Nov 14, 2022 10:48 PST)
Public Transportation Division
Administrator

Date 11/14/2022

APPROVAL RECOMMENDED

By Alan THOMPSON
Alan THOMPSON (Nov 14, 2022 10:32 PST)
Oregon Community Paths Program
Manager

Date 11/14/2022

**APPROVED AS TO LEGAL
SUFFICIENCY**

By Sam Zeigler, via email
Assistant Attorney General

Date: October 31, 2022

Chehallem Park & Recreation Rilee Equestrian Park

RYANU REINHOFER
October 27, 2022

Crystal Dawn Smith Rilee Foundation Gifted Agreement to Chehalem Park & Recreation

- Agreement Highlights:
 - Use of Premises
 - 3) hiking and nature trail facilities
 - 4) horseback trail riding facilities
 - 5) corral, arena and other riding facilities
- Restrictions on Use of Premises
- Maintenance of the Premises:
 - b) Shall practice and follow all standards of accepted practices of farming and animal husbandry.
- Recording with Sale Deed
- Authority to Execute Lease Option for Purchase

Preservation of Last Solely Equine Trails Without Cyclist Traffic

- Number of equine trails vs. mountain bike trails
 - Mountain bike trails; www.trailforks.com/trails/map
 - Multnomah, Clackamas, Washington and Yamhill Counties – **210 Trails**
 - Equestrian trails; www.Alltrails.com/explore and www.nwhorsetrails.com
 - Multnomah, Clackamas, Washington, Yamhill and Marion Counties – **12 Trails**

Safety Concerns

- Horses and Cyclists Do Not Mix
 - Recent experience with youth cycle group
 - Trail terrain, steep slopes, blind corners, narrow trails and drop off ravines
 - Youth racing clubs for Fastest Time Record
 - Allowing large groups (30+) of children to race for fastest win on horse trails is negligent
 - Allowing large groups (30+) of children to cross Parrett Mtn Rd on 2 sections is negligent

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Lack of Clear & Coherent Signage

- Lack of clear signage across the entire park is detrimental
 - Current sign examples
 - “NO BIKES OR MOTORIZED VEHICLES ALLOWED”
 - “CHEHALEM PARK AND RECREATION DISTRICT GENERAL RULES AND REGULATIONS”
 - “NO HORSES BEYOND THIS POINT”
 - “THURSDAY BIKE EVENT AREA”
 - “ON LEASH DOGS” HAS BEEN BLACKED OUT FOR YEARS

Unclear Committee Protocol

- Unclear back and forth splitting park sides and the lack of cohesive committee communication.
- Unclear public process or committee protocol
 - Telephone call allowing bike races with no review.
 - Many cyclists stated Don Clemons said they could over a phone call before leaving on vacation. This is a reoccurring statement among cyclists.
 - No defined process around decisions for one group vs. another.

Natural Wildlife Habitat Disruption and Trail Impact

- **Disruption and Impact to Wildlife and Trails**
 - Mountain bikes give off a high-pitched noise
 - Mentality – Mountain Biking Thrillcraft Culture
 - “65.6% of riders said they enjoy the sense of risk and danger which is part of mountain biking.” www.shredtrail.com
 - Manner of Riding
 - High Rates of Speed, Skidding, Braking, Turning
 - Soil Displacement
 - Killing tree roots
 - Tire Treads
 - Creating V like trenches in trail

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- **Studies:**
 - Noise and fast pace generated from mountain bikes is harmful to wildlife (Study: Mountain Bikes Disturb Wildlife on Par with ATVs; November 12, 2020 by Ryan Stuart. <https://www.bikemag.com/news/study-mountain-bikes-disturb-wildlife-on-par-with-atvs>. We found that recreational activity is displacing wildlife and mountain bikers are doing it more than hikers and horseback riders,” says Cole Burton, the lead researcher on the study. “In fact, cyclists disturbed wildlife on par with dirt bikes and ATVs.”
 - Colorado BHA Report – “Mountain bikers adversely impact big game 4 times as much as hikers, they affect 50%-75% more animals.” <https://www.thewildlifeneews.com/2019/06/18/impacts-of-mountain-biking/#:~:text=Mountain%20Biking%20is%20a%20significant,under%20the%201964%20Wilderness%20Act>.

Call to Action/Attention

- What is the mandated process for decision making?
 - Emails, phone calls, committee attendance, public review
- Plan and cure to rectify the current state of affairs?
 - Fair and safe for all parties with clear statements
- Timeline and deadline for resolution?

