



cprdnewberg.org

To:

**Budget Committee Members** 

From:

Don Clements, Budget Officer

Date:

March 26, 2021

Subject:

Budget Message 2021-22

The proposed budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022 is submitted for your consideration.

The budget is a balanced and reflects a stable operation of the existing demands and little expanded services for the district citizens. The expanded services have been in additional personnel and facility development (Trails, Aquatic/Fitness Center and Neighborhood Playgrounds).

There are no major expanded services being budgeted for next year. The District is organized into two sections Basic Services and Special Services. The debt payment of the development of the golf course, land purchase on highway 219, and fitness center renovation from the general fund was shifted to the system development fund. Last year the front desk personnel at the aquatic/fitness center was shifted from aquatic department to administration department.

A comparative expenditure experience for the departments in the General Fund is briefly summarized as follows:

#### **BASIC SERVICES**

There are three departments considered basic services. These are to be funded from taxes received.

ADMINISTRATION	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services Materials and Services TOTAL	\$539,536.00 \$251,454.00 \$790,990.00	\$564,724.00 \$251,454.00	\$ 25,188.00 \$ 0.00 \$ 25,188.00

HIGHLIGHTS: The major difference in Personnel Services is an increase for salaries. Materials and Services was keep the same. The increase was slightly over 3%.

PARKS	BUDGETED	PROPOSED	CHANGE
	2020-21	2021-22	
Personnel Services	\$646,409.00	\$723,230.00	\$ 76,821.00
Materials and Services	\$ 1.019,074.00	\$1,071,936.00	\$ 52,862.00
TOTAL	\$ 1,665,483.00	\$1,795,166.00	\$ 129,683.00

HIGHLIGHTS: There is an increase in Personnel Services. The FTE increased 0.56. Staff was given at least a five percent increase. In Materials and Services the major increase was in program contracts and maintenance and repair. The increase was over 7%.

# **GOLF COURSE MAINTENANCE**

GOLF COURSE WITH 1220	BUDGETED	PROPOSED	CHANGE
	2020-21	2021-22	
Personnel Services	\$407,384.00	1	\$ <18,161.00>
Materials and Services	\$642,987.00	\$585,313.00	\$ <57,574.00>
TOTAL	\$1050,371.00	\$ 974,536.00	\$ <75,835.00>

HIGHLIGHTS: Personnel Services decreased due to staffing changes. There was a slight increase in part time staff. Staff was given an increase in pay. Material and Services decreased due to water usage being decreased under utilities. The decrease was slightly over 7%.

TOTAL BASIC SERVICE	BUDGETED 2020-21	PROPOSED CHANGE 2021-22
Personnel Services Materials and Services TOTAL	\$1593,329.00 <u>\$1913,515.00</u> \$3506,844.00	\$1677,177.00 \$ 83,848.00 \$1908,703.00 \$< 4.812.00> \$3585,880.00 \$ 79,036.00

HIGHLIGHTS: The overall increase in basic service is slightly over 2%.

# SPECIAL SERVICES

There are 11 departments considered special services. These departments are funded from fees and charges received by the District.

AQUATICS	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services	\$531,920.00	\$591,479.00	\$ 59,559.00
Materials and Services	\$511,915.00	\$555,811.00	\$ 43,896.00
TOTAL	\$ 1043,835.00	\$ 1147,290.00	\$ 103,455.00

HIGHLIGHTS: Personnel Services increased due to staffing increase 1.36 FTE. All fulltime staff received an increase. The major increase in Material and Services was in utilities and insurance. The increase was almost 10%.

ADULT SPORTS	BUDGETED 2020-21	PROPOSED CHANGE 2021-22
Personnel Services	\$ 19,779.00	\$ 21,556.00 \$ 1,777.00
Materials and Services TOTAL	\$ 40,465.00 \$ 60,244.00	\$ 44,700.00 \$ 66,256.00 \$ 6 012.00

HIGHLIGHTS: Personnel Services increased due to increase in salaries. The Major increase in Material and Services was in program supplies. The increase was almost 10%.

YOUTH SPORTS	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services	\$141,832.00	\$154,830.00	\$ 12,998.00
Materials and Services	\$ <u>193,775.00</u>	Office and a second	\$ 20,332.00
TOTAL	\$335,607.00	\$368,937.00	\$ 33 330 00

HIGHLIGHTS: Personnel Services increased due to increase in pay. Material and Services major increase was in program supplies and professional contracts. The increase was almost 10%.

#### CLASSES/SPECIAL ACTIVITIES

	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services Materials and Services	\$ 87,493.00 \$ 44,069.00	\$ 95,889.00 \$ 44,650.00	\$ 8,396.00 \$ 581.00
TOTAL	\$131,562.00	\$140,539.00	\$ 8 977 00

HIGHLIGHTS: Personnel Service increase was due to increase in salaries. Materials and Services increased slightly. The increase was almost 7%.

#### PLAYGROUNDS & CENTERS

BUDGETED 2020-21	PROPOSED	CHANGE
\$484,241.00		\$ <36,333.00>
\$107,017.00 \$591,258.00	\$107,315.00	\$ 298.00 \$ <36.035.00>
	2020-21 \$484,241.00 \$107,017.00	2020-21 2021-22 \$484,241.00 \$447,908.00 \$107,017.00 \$107,315.00

HIGHLIGHTS: Personnel Service decreased due to less personnel. Material and Services increased slightly. There was a decrease of slightly over 6%.

# COMMUNITY CENTER/SCOUT HOUSE

	BUDGETED	PROPOSED	CHANGE
	2020-21	2021-22	
Personnel Services	\$ 85,578.00	\$ 84,490.00	\$ < 1,088.00>
Materials and Services	\$ 95,015.00	\$101,340.00	\$ 6,325.00
TOTAL	\$180,593.00	\$185,830.00	\$ 5,237.00
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HIGHLIGHTS: Personnel Services decreased due salary adjustment. Material and Services increased mostly in utilities water service. The increase was almost 3%.

COMMUNITY SCHOOLS	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services	\$ 39,696.00	\$ 51,920.00	\$ 12.224.00
Materials and Services	\$ 23,185.00	\$ 25,825.00	\$ 2.640.00
TOTAL	\$ 62,881.00	\$ 77,745.00	\$ 14,864.00

HIGHLIGHTS: Personnel Services increased due increase in salaries. Material and Services increased in program supplies. The increase was 23%.

GOLF OPERATIONS	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services Materials and Services TOTAL	\$390,039.00 \$372,890.00 \$762,929.00	\$418,406.00 <u>\$387,427.00</u> \$805,833.00	

HIGHLIGHTS: Personnel Services increased slightly due to salary increases in full time and part-time. Material and Services increased slightly. The increase was 5.5%

CONCESSIONS	BUDGETED	PROPOSED	CHANGE
0011020201.0	2020-21	2021-22	
Personnel Services	\$22,371.00	\$24,538.00	\$ 2,167.00
Materials and Services	\$23,490.00	\$23,490.00	\$ 0.00
TOTAL	\$45,861.00	\$48,028.00	\$ 2,167.00

HIGHLIGHTS: This is budgeted in case we need to run concessions. We currently contract out this service. This is budgeted in case of emergency and the contract is cancelled. We budgeted about the same as last year. The increase is due to minimum wage increase. The increase was 8%.

PRESCHOOL	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services	\$51,752.00	\$56,395.00	\$ 4,643.00
Materials and Services	\$14,420.00	\$15,660.00	\$ 1,240.00
TOTAL	\$66,172.00	\$72,055.00	\$ 5,883.00

TOTAL \$66,172.00 \$72,055.00 \$ 5,883.00 HIGHLIGHTS: Personnel Services increased due to staff salary increase. Materials and Services increased slightly due to increase in utilities. The increase was almost 9%.

OTHER DEPARTMENTS	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Personnel Services Materials and Services TOTAL	\$ 0.00	\$ 0.00	\$ 0.00
	\$51,500.00	\$51,500.00	\$ 0.00
	\$51,500.00	\$51,500.00	\$ 0.00

HIGHLIGHTS: These are passing through accounts. We budget and only spend funds if funds come in. We also use these funds for transfers when money is available.

TOTAL SPECIAL SERVICE	BUDGETED	PROPOSED CHANGE
	2020-21	2021-22
Personnel Services	\$1854,701.00	\$1947,411.00 \$ 92,710.00
Material and Services	\$1477,741.00	\$1571,825.00 \$ 94,084.00
· TOTAL	\$3332,442.00	\$3519,236.00 \$186.794.00

HIGHLIGHTS: The overall increase is 5.6%. The Special Service departments are funded primarily from fees and charges.

# ACQUISITION AND DEVELOPMENT

	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Repair and Replacement	\$762,222.00	\$777,500.00	\$ 15,278.00
New Development	\$ 0.00		\$ 304,740.00
TOTAL	\$762,222.00	\$1,082,240.00	\$ 320,018.00

HIGHLIGHTS: This includes funds for new equipment needed for operation. Funds for new development are also included. This area is where we concentrate all the repair and replacement needed for the District.

TRANSFERS	BUDGETED				1 MOI OBLD		CHANGE
	, 20	)20-21	20	021-22			
TRANSFER LOAN FUND	\$	0.00	\$	0.00 \$	0.00		

HIGHLIGHTS: These funds are transferred to cover short-term and long-term loans. We anticipate no short term loans for operation and long term loans are being transferred to SDC Fund.

CONTINGENCY	BUDGETED	PROPOSED	CHANGE	
	2020-21	2021-22		
FOR UNFORESEEN	<u>\$ 100,000.00</u>	\$100,000.00	\$ 0.00	
TOTAL	\$ 100,000.00	\$100,000.00	\$ 0.00	

HIGHLIGHTS: Revenue needed for unforeseen. We have budget this amount for years and had no problems.

# **GENERAL FUND EXPENDITURE SUMMARY**

GENERAL FUND EXPEND.	BUDGETED 2020-21	PROPOSED CHANGE 2021-22
Personnel Services	\$3,448,030.00	
		\$3,624,588.00 \$ 176,558.00
Material and Services	\$3,391,256.00	\$3,480,528.00 \$ 89,272.00
Capital Outlay	\$ 762,222.00	\$1,082,240.00 \$ 320,018.00
Transfers	\$ 0.00	\$ 0.00 \$ 0.00
Contingency		
Contingency	\$ 100,000.00	\$ 100,000.00 \$ 0.00
TOTAL	\$7,701,508.00	\$8,287,356.00 \$ 585,848.00

HIGHLIGHTS: The General Fund increased 7.6%. Personnel Services increased 5.1%. The Material and Services increased 2.6%. Capital Outlay increased almost 42%.

GENERAL FUND REVENUE	BUDGETED	PROPOSED CHANGE
0.22	2020-21	2021-22
TAXES	\$3,286,290.00	\$3,348,350.00 \$ 62,060.00
FEES & CHARGES	\$3,835,218.00	\$3,859,006.00 \$ 23,788.00
BEGINNING BALANCE	\$ 500,000.00	\$1,000,000.00 \$ 500,000.00
INTEREST & OTHER	\$ 80,000.00	\$ 80,000.00 \$ <u>0.00</u>
TOTAL	\$7,701,508.00	\$8,287,356.00 \$ 585,848.00

HIGHLIGHTS: Increase in TAXES about 2%. Fees & Charges has been budgeted to increase about 1%. Beginning Balance and interest has been budgeted to increase 146%...

# SUMMARY OF OTHER FUNDS

### EOUIPMENT AND MAJOR MAINTENANCE FUND

	BUDGETED 2020-21		PROPOSED 2021-22		CHANGE	
Expenditures	\$	0.00	\$ \$	0.00	·	0.00
Revenues	Ф	0.00	Ψ	0.00	Ψ	0.00

HIGHLIGHTS: This fund was for emergencies. If a boiler at the pool or roof needs to be replaced quickly, this fund could be used. We never used this fund and closed it. We have to show this fund for three years after we closed the fund. Will not show Fund next vear.

#### SYSTEM DEVELOPMENT FUND

DIOTEM DE LE COLLEGE	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
Expenditures	\$1,877,500.00	\$1,652,500.00	<\$225,000.00>
Revenues	\$1,877,500.00	\$1,652,500.00	<\$225,000.00>

HIGHLIGHTS: This fund is used to develop parks and facilities. The fund may not be used for operation. The board did increase the SDC's. Our ending balance is lower. These are the reasons for the increase. We also transferred the loan payments to this fund.

#### LOAN SERVICE FUND

DOM OLIVICATION OF	BUDGETED 2020-21	PROPOSED CHANGE 2021-22
Expenditures	\$ 978,650.00	\$ 978.650.00 \$ 0.00
Revenue	\$ 978,650.00	\$ 978,650.00 \$ 0.00

HIGHLIGHTS: This fund is used to pay short and long-term loans. We have four outstanding loans presently. The major construction projects we borrowed money for

1. Construction of first nine (loan ends 2024-25) included:

2. Construction of second nine (loan ends 2025-26) Refinanced 2018

3. Purchase of property (loan ends 2021-22) Refinanced 2018

4. Borrowed to build the fitness center renovation in 2018.

This year the purchase of the property will be paid. We will only have three projects left.

#### **DEBT SERVICE FUND**

	<b>BUDGETED</b>	PROPOSED	CHANGE
	2020-21	2021-22	
Expenditures	\$1,391,509.00	\$1,582,097.00	\$ 190,588.00
Revenue	\$1,391,509.00	\$1,582,097.00	\$ 190,588.00

HIGHLIGHTS: This fund is mandated by budget law. This is the tax paid for the \$19.9 million dollar bond measure. The collection rate is 93.4%, which \$1,335,975.00 is needed. There is \$157,947.00 being transferred in from SDC Fund.

#### CAPITAL PROJECT FUND

	BUDO 2020	SETED 0-21		POSED 021-22	CHANGE	
Expenditures Revenue	\$ \$	0.00	\$ \$	0.00	\$ \$	0.00

HIGHLIGHTS: This fund was mandated by budget law. This is the money received from the \$19.9 million dollar bond measure. We borrowed 5.9 million to finish the Pool and fitness center. We transferred all money left to SDC fund. We will show the fund for three years after closing. The reason for closing the fund was the bank charges were \$200.00 a month.

#### GRAND TOTAL SUMMARY OF ALL FUNDS

	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
EXPENDITURES	\$11,949,167.00	\$12,500,603	\$ 551,436.00
REVENUES	\$11,949,167.00		\$ 551,436.00
HIGHLIGHTS. The budget increa		·,- · -,- · -,- · · ·	Ψ 331,430.00

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<b>4</b> 03,333		\$ 169 \$ 53,533	ACTUAL 2013-14 \$ 53,364	FUND: RESERVE FOR EQUIPMENT & MAJOR MAINTENANCE	\$ 587,137	\$ 2,038,786 \$ 279,293 \$ 379,293 \$ 757,327 \$ 5,312,200	\$ 429,888 \$ 1706 906	5 00	ACTUAL 2013-14 \$ 940.409
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,	53,556 53,556	- 23 53,556	ACTUAL 2014-15 53,533	FOR EQU	704,640	2,106,674 432,597 999,675 5,745,223	431,991	2,601,163 2,904,604 3,296 353,663 6,449,863	ACTUAL 2014-15
69	↔ ↔	49	€ N ≯	PME	€9	***	3 69	<del>ଜ ଶ ଶ ଶ ଶ ଶ</del>	9
,	1 1	1	ACTUAL 2015-16	LAM & TN	1,020,899	1,961,574 2,141,178 352,390 - 613,347 5,483,971	415,482	2,618,333 3,111,438 5,983 64,476 6,504,870	ACTUAL 2015-16
€9	49 49 49	<b>⇔ ↔</b> ↔	& ⊘ <u>A</u>	OR M	€9	***	-	***	,
,		1 1 1	ACTUAL 2016-17	AINTENAN	1,178,474	1,964,959 2,084,250 431,513 - - 711,712 5,638,254	445,820	1,020,898 2,794,065 2,945,695 13,644 42,426 6,816,728	ACTUAL 2016-17
69	***	<del>69 69 69 6</del>		Ë	<i>€</i> 9			<del>и и и и и и и</del>	
,	1 1 1		ACTUAL 2017-18		1,906,967	1,912,886 2,241,694 367,189 606,519 5,551,779	423,491	1,178,474 2,886,199 2,997,844 35,404 360,825 7,458,746	ACTUAL 2017-18
€9	<del>69 69 69</del>	<b>⇔</b> ↔ ←			€9			*****	_
ı		1 1 1 1	ACTUAL 2018-19		2,019,476	2,128,685 2,670,772 102,066 1,071,145 6,457,442	484,774	1,906,967 3,031,380 3,289,058 59,270 78,684 111,559 8,478,018	ACTUAL 2018-19
<del>69</del> I	<del>69</del>		ESTIMATED BUDGET 2019-20		\$ 3,393,516	\$ 1,917,507 \$ 2,562,367 \$ 214,027 \$ 214,540 \$ 194,540 \$ 5,377,194	\$ 488,753	\$ 2,019,475 \$ 3,047,458 \$ 2,990,280 \$ 486,592 \$ 226,905	ESTIMATED BUDGET 2019-20
49		49			€9				- 1 B
		1	ADOPTED BUDGET 2020-21		•	2,715,854 3,332,442 762,222 100,000 7,701,508	\$ 790,990	500,000 3,286,290 3,835,218 30,000 50,000	ADOPTED BUDGET 2020-21
ENDING BALANCE	EXPENDITURES MAINTENANCE & EQUIPMENT OTHERS TOTAL - EXPENDITURES	BEGINNING BALANCE TRANSFER FROM INTEREST TOTAL - REVENUE			ENDING BALANCE	PARKS  RECREATION  DEVELOP., IMPROVE. & ACQUISITION CONTINGENCY & LOANS/ADJUSTMENT TRANSFERS DEBT & MAJOR MAINT. TOTAL - EXPENDITURES	IOIAL - REVENUES  EXPENDITURE  ADMINISTRATION		REVENITE C
69		ક્ક	PROPOSED BUDGET 2021-22		₩	\$ 816,178 \$ 2,769,701 \$ 3,519,237 \$ 1,082,240 \$ 100,000 \$ 6,287,356		\$ \$ 3,34 5 5	PROPOSED BUDGET 2021-22
1		•	SED CED		1	816,178 ,769,701 ,519,237 ,082,240 100,000 287,356	8,287,356	1,000,000 3,348,350 3,859,006 30,000 50,000	OSED SET -22
<b>69</b>		<b>49</b>	APPROVED BUDGET 2021-22		€9	€	↔		APPROVED BUDGET 2021-22
			~ <del>1</del> E		•	.15	4		22日
<i>•</i>	<b>.</b>	<b>↔</b>	ADOPTED BUDGET 2021-22		<b>ω</b>	<b>↔</b>	<b>69</b>		ADOPTED BUDGET 2021-22
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FUND: GENERAL

FUND SUMMARY

# FUND SUMMARY

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				-1	ACTUAL 2013-14	UND	20			20	2	7 9	2013-14	ACTUAL	UND:	
30,502	757,327	757,327	- 243 787,829	30,259 757,327	UAL 3-14	FUND: LOAN SERVICE	205,545	<u>&amp;</u> '	82	73 205,626			1	AL.	SYSTI	
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30,643	949,675	949,675	141 980,318	30,502 949,675	ACTUAL 2014-15	RVICE	342,550	177,160	177,160	26 519,710	35,917	205,544 270,316	2014-10	ACTUAL	FUND: SYSTEM DEVELOPMENT	
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30,867	610,847	610,847	224 641,714	30,643 610,847	ACTUAL 2015-16		274,632	358,000	358,000	632,632			!	ACTUAL	_	
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31,269	611,713	611,713	402 642,982	30,867 611,713	ACTUAL 2016-17		347,665	206,959	206,959	554,624	37,238	274,632 234,844 7 906		ACTUAL		
<del>(A</del> )	₩ ₩	69	€9 €9	₩ ₩	>		49	49 49	<del>9 (9</del>	49 44	9 69 6			s ⊅		
31,992	606,519	606,519	723 638,511	31,269 606,519	ACTUAL 2017-18		1,346,771	567,128	567,128	1,913,899	140,343	1,394,983		ACTUAL		
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32,882	937,470	937,470	890 970,352	31,992 937,470	ACTUAL 2018-19		2,336,308	226,439	226,439	2,562,747	77,123	1,044,633	774	ACTUAL		-UND SUMMAKY
69	<del>69 69</del>	49	₩ ₩	₩ ₩	2 00 0	u D	₩	€9 €	A 49		n en e			2 E	EST	K
33,567	194,540	194,540	685 228,107	32,882 194,540	BUDGET 2019-20	TIMATED	2,048,280	1,375,568	765,746	3,423,848	44,497	2,336,306 949,754 48,963	300	BUDGET 2019-20	ESTIMATED	
€9	69	<del>49</del> <del>49</del>	<del>69 69</del> 6	en en en	228	À	69		A 44		A 4A 4	_		2 B	AD	
ı	978,650	945,651 32,999	- 978,650	32,999 945,651	BUDGET 2020-21	ADOPTED	1	1,877,500	931,849			775,000	3	BUDGET 2020-21	ADOPTED	
ENDING BALANCE	DEVELOPMENT OF GOLF COURSE TOTAL - EXPENDITURE	EXPENDITURE LOAN PRINCIPALS AND INTEREST AQ OF PROP & BLD DEVELOPMENT OF CENTRAL	GRANT, INTEREST & OTHER TRANSF TOTAL - REVENUE	BEGINNING BALANCE TRANSFER FM GEN & SDC FUND LOAN FOR ACQUISITION & DEVELOP.	REVENUES TAXES COLLECTED ON BOND		ENDING BALANCE	TOTAL - EXPENDITURES	EXPENDITURES ACQUISITION/DEVELOPMENT/PLANNING TRANSFER LOAN SERVICE FUND	TOTAL - REVENUE	COUNTY OF YAMHILL	CITY OF DUNDEE	RECENUES REVENUES			
€9	€9	₩ ₩	<b>⇔</b> ₩	<del>49</del> <del>49</del>		PR	49		₩ ₩		<del>()</del>	<del>69 69</del> -		N 00	PR	
,	978,650	941,525 37,125	978,650	37,125 941,525	BUDGET 2021-22	PROPOSED	(01)	1,652,500	710,975 941,525	1,652,500	50,000 2,500	550,000 50,000	1,000,000	BUDGET 2021-22	PROPOSED	
69	₩		₩		N 00	ΑP	€9			<del>co</del>				<u>ي</u> و	AP	
•					BUDGET 2021-22	APPROVED								BUDGET 2021-22	APPROVED	
<b>⇔</b>			<b>€</b> 9		BUDGET 2021-22	ADOPTED	69	1		<b>69</b>				2021-22	ADOPTED	

\$ 20,043,521 \$ 19,349,220	\$ . \$ 852,542	ACTUAL ACTUAL ACTUAL 2013-14 2014-15 2015-16 \$ 20,035,888 \$ 20,043,521 \$ 2,500 \$ 20,043,521 \$ 20,201,762	PITAL PROJECT	\$ 420,000 \$ 782,990 \$ 1,202,990	\$ 7,252 \$ 1,168,064 \$ 2,175,316	ACTUAL ACTUAL ACTUAL 2013-14 2014-15 2015-16	FUND: DEBT SERVICE
542 \$ 7,753,907 \$ 220 \$ 11,916,721 \$	\$ 7,753,907	UAL ACTUAL 5-16 2016-17 43,521 \$ 19,349,220 \$ 15,741 \$ 184,078 \$ 2,500 \$ 137,330 \$ 11,762 \$ 19,670,628 \$	(27,674) \$ 14,229 \$	420,000 \$ - 782,990 \$ 1,237,979 \$ 202,990 \$ 1,237,979 \$	\$ (27,674) \$ 5,815 \$ 1,274,067 ( \$ 1,252,208 \$	JAL ACTUAL -16 2016-17	
13,952,349 \$ 6 6,023,323 \$	\$ 13,952,349 \$ 6	ACTUAL A. 2017-18 2 11.916,721 \$ 6 64,239 \$ 7.994,712 \$ 19,975,672 \$ 8	56,809 \$	1,258,138 \$ 1,258,138 \$ 1,258,138 \$	14,229 \$ 158 \$ 1,300,560 \$ 1,314,947 \$	ACTUAL 2017-18	E
6,143,136 \$ 2 620,085 \$ 4	6,143,136 \$	EST ACTUAL BU 2018-19 20 6,023,323 \$ 32,657 \$ 313,675 \$ 573,566 6,763,221 \$	(212,285) \$ (	\$ 1,276,757 \$ 1, 361,559 1,638,316 \$ 1,	56,809 \$ 45,304 \$ 1,323,918 \$ 1 1,426,031 \$ 1	ACTUAL B 2018-19 2	EUND SUMMARY
236,803 \$ 499,934 \$	236,803	### ADOPTED ####################################		620,000 678,662 1,298,552 \$ 1,313,975 \$ 77,534 1,298,552 \$ 1,391,509	\$ (212,285) \$ 7,383,362 \$ 1,383,362 \$ 1,383,362 \$ 1,383,362 \$ 1,383,362 \$ 1,383	ESTIMATED ADOPTE BUDGET 2020-21 2019-20	
- TOTAL EXPENDITURES - ENDING BALANCE	EXPENDITURES CAPITAL OUTLAY POOL	TED ET ET ET REVENUES - CASH ON HAND - INTEREST - TRANSFERRED IN - Other Incom Sources/Adjustments - TOTAL REVENUE	- ENDING BALANCE	EXPENDITURES BOND PRINCIPAL POOL BOND INTEREST POOL 313,975 LOAN REPAYMENT ENDING BAL 77,534 Adjustment / uncollectable 391,509 TOTAL EXPENDITURES	REVENUES  75,420 BEGINNING BALANCE 4,000 INTERESTMISC TRANSFERS FROM OTHER FUNDS PREVIOUSLY LEVIED TAXES 1,393,399 TAXES TO BE LEVIED DEBT SERV COMPRESSION LOSS 0.943 COUNTY COLLECTION RATE 1,313,975 TAXES TO BE RECEIVED 1,391,509 TOTAL REVENUE	ADOPTED 2020-21	
↔ ↔	<del>69</del>	PROPOSED BUDGET 2021-22	<b>.</b>	\$ 1,583,107 \$ (1,010) \$ 1,582,097	\$ (157,947) \$ 157,947 \$ 1,424,160 \$ 0,943 \$ 1,342,983 \$ 1,582,097	PROPOSED 2021-22	
• • •		APPROVED BUDGET 2021-22 \$ \$	•		<b>↔</b>	APPROVED 2021-22	
<del>(A</del> (Α		ADOPTED BUDGET 2021-22	<del>69</del>	<b>€9</b>	<b>.</b> .	ADOPTED 2021-22	

# INCOME SUMMARY

FUND: SYSTEM DEVELOPMENT  ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL  2013-14 2014-15 2015-16 2016-17 2017-18  \$ 91,183 \$ 205,545 \$ 342,551 \$ 274,632 \$ 347,665  \$ 77,090 \$ 270,316 \$ 222,488 \$ 234,844 \$ 1,394,983  \$ 9,883 \$ 7,906 \$ 22,066 \$ 7,906 \$ 30,888  \$ 27,397 \$ 35,917 \$ 45,525 \$ 37,238 \$ 140,343  \$ 73 \$ 26 \$ 22,632 \$ 554,624 \$ 1,913,899  \$ 205,626 \$ 519,710 \$ 632,632 \$ 554,624 \$ 1,913,899	FUND: EQUIPMENT & MAJOR MAINTENANCE  ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL  2013-14 2014-15 2015-16 2016-17 2017-18  \$ 53,364 \$ 53,533 \$ - \$ - \$  \$ 169 \$ 23 \$ - \$  \$ 53,533 \$ 53,556 \$ - \$  \$ 53,556 \$ - \$  \$ 54,556 \$ - \$  \$ 54,556 \$ - \$  \$ 54,	FUND:: GENERAL  ACTUAL  ACTUAL  ACTUAL  2013-14  2014-15  2015-16  2016-17  2017-18  2,256,451  2,426,949  3,137,728  3,152  3,152  3,152  3,152  3,152  3,152  3,152  4,449,863  4,671  4,071
ACTUAL ESTIMATED B 2018-19 2019-20 2 1,346,771 \$ 2,336,308 \$ 1,346,771 \$ 1,236,304 \$ 1,044,633 \$ 1,283,904 \$ 183 \$ 1,044,633 \$ 1,284,450 \$ 1,84 \$ 17,123 \$ 159,867 \$ 40 \$ 4,770 \$ 41,155 \$ 199 \$ 2,562,747 \$ 3,884,179 \$	ACTUAL ESTIMATED 2018-19 2019-20 \$ - \$ - \$ \$ - \$ - \$ \$ - \$ - \$	ACTUAL ESTIMATED B 2018-19 2019-20 2 91 \$ 2,848,864 \$ 2,901,155 \$ 08 \$ 182,516 \$ 253,704 \$ 74 \$ 1,906,967 \$ 2,019,475 \$ 14 \$ 877,036 \$ 838,702 \$ 30 \$ 2,412,022 \$ 2,151,079 \$ 30 \$ 2,412,022 \$ 2,151,079 \$ 30 \$ 2,412,022 \$ 2,253,005 \$ 30 \$ 2,153,005 \$ 30 \$ 2,412,025 \$ 226,905 \$ 30 \$ 2,412,025 \$ 441,517 \$ 30 \$ 2,412,025 \$ 226,905 \$ 3,812 \$ 226,905 \$ 3,812 \$ 226,905 \$ 3,812 \$ 3,812 \$ 226,905 \$ 3,812 \$ 3,812 \$ 3,813 \$ 46 \$ 8,476,918 \$ 8,874,833 \$
ADOPTED BUDGET 2020-21 REVENUES 1,000,000 BEGINNING BALANCE 775,000 CITY OF NEWBERG 50,000 COUNTY OF YAMHILL 2,500 INTEREST & MISC. 1,877,500 TOTAL - INCOME SUMMARY	ADOPTED BUDGET 2020-21 REVENUES BEGINNING BALANCE INTEREST TRANSFER TOTAL - INCOME SUMMARY	BUDGET 2020-21 REVENUES 3,161,290 CURRENT TAXES 125,000 PRIOR TAXES 500,000 BEGINNING BALANCE 955,590 POOL RECEIPTS 2,879,628 RECREATION RECEIPTS - LAND AND WATER FUND REIMBURS 50,000 MISCELLANEOUS 30,000 INTEREST TRANSFERS - TRANSFERS LOANS 1. LOANS 1. LOANS 1. COANS 1. C
PROPOSED APPROVED ADOPTED BUDGET BUDGET BUDGET 2021-22 2021-22 2021-22 \$ 1,000,000 \$ 550,000 \$ 50,000 \$ 50,000 \$ 1,652,500 \$ - \$	PROPOSED APPROVED ADOPTED BUDGET BUDGET BUDGET BUDGET 2021-22 2021-22	PROPOSED APPROVED ADOPTED BUDGET BUDGET BUDGET 2021-22 2021-22 2021-22 \$ 3,223,350 \$ 1,25,000 \$ 1,000,000 \$ 933,700 \$ 2,925,306 \$

ACTUAL ACTUAL 2013-14 2014-15 \$ 6,946,325 \$ 28,046,968	FUND: CAPITAL PROJECT SERVICE ACTUAL ACTUAL ACTU 2013-14 2014-15 20,045 \$ 7,633 \$ 155 \$ 20,043,521 \$ 20,201		FUND: BOND DEBT SERVICE ACTUAL ACTUAL 2013-14 2014-15 \$	\$ 243 \$ 141 \$ 757,327 \$ 949,675 \$ 787,829 \$ 980,318	FUND: LOAN SERVICE ACTUAL ACTUAL 2013-14 2014-15 \$ 30,259 \$ 30,502
ACTUAL 2015-16 \$ 27,980,978 \$	ACTUAL 2015-16 \$ 20,043,521 \$ \$ 155,741 \$ \$ 20,201,762 \$	\$ 1,175,316 \$	VICE ACTUAL 2015-16 \$ 7,252 \$ \$ 1,168,064 \$	\$ 224 \$ 610,847 \$ 641,714	ACTUAL 2015-16 22 \$ 30,643
ACTUAL 2016-17 27,684,962 \$	ACTUAL 2016-17 19,349,220 \$ 184,078 \$ 137,330 \$ 19,670,628 \$	1,252,208 \$	ACTUAL 2016-17 (27,674) \$ 5,815 \$ 1,274,067 \$	402 611,713 642,982	ACTUAL 2016-17 \$ 30,867 \$
ACTUAL 2017-18 29,986,828 \$	ACTUAL 2017-18 11,916,721 \$ 64,239 \$ 7,994,712 \$ 19,975,672 \$	1,314,947 \$	ACTUAL 2017-18 14,229 \$ 158 \$ 1,300,560 \$	0.0	ACTUAL 2017-18
BUDGET E 2018-19 20,199,269 \$	ACTUAL E 2018-19 6,023,323 \$ 32,657 \$ 707,241 6,763,221 \$	1,426,031 \$	ACTUAL E 2018-19 56,809 \$ 45,304 \$ 1,323,918 \$	937,470 \$ 970,352 \$	2
ESTIMATED   2019-20 14,973,318 \$	ESTIMATED 2019-20	1,249,462 \$	ESTIMATED 2019-20 (212,285) 16,359 1,383,362	32,882 685 194,540 228,107	20 <u>1</u>
ADOPTED BUDGET 2020-21 REVEI 11,949,167 GRAN	ADOPTED BUDGET 2020-21 RE IN: TR	1,312,089 TA	ADOPTED BUDGET 2020-21 75,420 4,000 1,391,399	32,999 945,651 978,650	ADOPTED BUDGET 2020-21 F
REVENUES GRAND TOTAL - INCOME SUMMARY	REVENUES CASH ON HAND INTEREST TRANSFERRED IN TOTAL - INCOME SUMARY	TAXES TO BE RECEIVED  TOTAL REVENUE	REVENUES BEGINNING BALANCE INTEREST TRANSFERS OTHER FUNDS TAXES TO BE LEVIED DEBT SERVICE PREVIOUSLY LEVIED TAXES COUNTY COLLECTION RATE	BEGINNING BALANCE SHORT TERM LOAN & LOAN AQ & DEV. GRANTS & INTEREST TRANSFERS TOTAL - INCOME SUMMARY	REVENUES TAXES COLLECTED
PROPOSED BUDGET 2021-22 \$ 12,500,603	PROPOSED BUDGET 2021-22	1,3,	PROPOSED BUDGET 2021-22 \$ (157,947) \$ 153,947 \$ 1,424,150 \$ 0,943	\$ 37,125 \$ 941,525 \$ 978,650	PROPOSED BUDGET 2021-22
APPROVED BUDGET 2021-22	APPROVED BUDGET 2021-22	<b>.</b>	APPROVED BUDGET 2021-22	<b>€</b>	APPROVED BUDGET 2021-22
ADOPTED BUDGET 2021-22	ADOPTED BUDGET 2021-22	38°	ADOPTED BUDGET 2021-22	<del>49</del>	ADOPTED BUDGET 2021-22

₩.	ACTUAL 2013-14 \$	FUND:	€9 .	ACTUAL 2013-14 \$	FUND:	\$ 5,312,200	\$ 757	\$ 429,888 \$ 1,706,906 \$ 2,038,786 \$ 379,293	ACTUAL 2013-14	FUND:
82	.14 81		1	44		,200	757,327	429,888 ,706,906 ,038,786 ,379,293	14 A	
€9	€9 N Þ	YS	↔ ↔ .	<del>69</del> N ≯	. 2	€ <del>9</del>	<b>⇔</b> ↔ ↔	<b>⇔⇔⇔</b>	2 ≥	GEN
177,160 \$	ACTUAL 2014-15 177,160	STEM DE	53,556 53,556	2014-15 -	SERVE	\$ 5,745,223	- 999,675 -	431,991 1,774,286 2,106,674 432,597	ACTUAL 2014-15	GENERAL
\$ 358,000	ACTUAL 2015-16 \$ 358,000	SYSTEM DEVELOPMENT	€9	2015-16 \$	RESERVE FOR EQUIPMENT & MAJOR MAINTENANCE	\$ 5,483,971	\$ 613,347 \$ -	\$ 415,482 \$ 1,961,574 \$ 2,141,178 \$ 352,390	ACTUAL 2015-16	
	000 E	Ä	*	, QJ L	MEN		47	74 78 90	0, _	
69	\$ 20 A		69	\$ 22 }	200	G G	<b>⇔</b> ↔ ↔	N →	20 AC	
206,959	ACTUAL 2016-17 206,959		1	2016-17	MAJOR M	5,638,254	711,712	445,820 1,964,959 2,084,250 431,513	ACTUAL 2016-17	
40	69		€9	69 NJ 3	AINT	<del>()</del>	↔ ↔	69 69 69 69 60 69 69 69	N >	
567,128	ACTUAL 2017-18 567,128		ı	2017-18	TENANCE	5,551,779	606,519	423,491 1,912,886 2,241,694 367,189	ACTUAL 2017-18	
€	€9		€9	€9		-643	40 40 40	***	) >	1
226,439	ACTUAL 2018-19 226,439		1	2018-19	ACTI IAI	6,457,442	1,071,145	2,128,685 2,670,772 102,066	ACTUAL 2018-19	
69	€9 III		↔	₩	Π Ω	69	<del>⇔</del> ↔ ↔	***	S C	
1,375,568	ESTIMATED 2019-20 \$ 1,375,568		,	2019-20	ESTIMATED	5,377,194	194,540	466,753 1,917,507 2,562,367 214,027	ESTIMATED 2019-20	
€9	€9	<b>≥</b> :	<del>69</del>	<del>69</del> N. I	<sub>B</sub> ≥	€9	₩.	<del>69 69 69 6</del>	9 N 00	A
1,877,500	BUDGET 2020-21 1,877,500	ADOPTED	1	2020-21	ADOPTED	7,701,508	100,000	790,990 2,715,854 3,332,442 762,222	BUDGET 2020-21	ADOPTED
TOTAL - EXPENDITURES	EXPENDITURES CAPITAL OUTLAY TRANSFERS		OTHERS TOTAL - EXPENDITURES	ITURES OUTLAY MAINT & EQUIP		TOTAL - EXPENDITURES	CONTINGENCY TRANSFERS SHORT TERM LOAN REPAYMENT	PARKS \$  RECREATION \$  DEVELOPMENT & IMPROVEMENT \$	EXPENDITURES	
<del>(</del> 4)	8 20 1	PRC	€9	\$ 20	PRO	ço eə	4		\$ 20	PRO
1,652,500	BUDGET 2021-22 1,652,500	PROPOSED	1	2021-22	PROPOSED	8,287,356 \$	100,000	2,769,702 3,519,236 1,082,240	80DGE1 2021-22 816.178	PROPOSED
€9	2 B	ΑPI	49	₩ №	₽ PP	€9			20 5	AP PF
1	BUDGET 2021-22	APPROVED	,	2021-22	APPROVED BUDGET	ı			2021-22	APPROVED
<b>69</b>	BUDGET 2021-22	ADOPTED	39	2021-22	ADOPTED BUDGET	<b>€</b> 9			2021-22	ADOPTED

ACTUAL 2013-14 \$ 6,069,608			ACTUAL 2013-14	FUND:			ACTUAL 2013-14	FUND:	\$ 757,327	ACTUAL 2013-14 \$ 757,327
ACTUAL 2014-15 \$ 6,925,614			ACTUAL 2014-15	CAPITAL PROJECTS			ACTUAL 2014-15	DEBT SERVICE	\$ - \$ 949,675	ACTUAL 2014-15 \$ 949,675
ACTUAL 2015-16 \$ 8,508,350	\$ 852,542		≥≥	OJECTS	\$ 1,202,990		ACTUAL 2015-16 \$ 420,000 \$ 782,990	CM	\$ 610,847	ACTUAL 2015-16 \$ 610,847
ACTUAL 2016-17 \$ 15,448,812	\$ 7,753,907	\$ 7,753,907	ACTUAL 2016-17		\$ 1,237,979		ACTUAL 2016-17 \$ 495,000 \$ 742,070		\$ 611,713	ACTUAL 2016-17 \$ 611,713
ACTUAL 2017-18 <b>\$ 21,935,913</b>	\$ 13,952,349	\$ 13,952,349	ACTUAL 2017-18		\$ 1,258,138	4 /23,130	ACTUAL 2017-18 \$ 535,000		\$ - \$ 606,519	ACTUAL 2017-18 3 \$ 606,519
ACTUAL 2018-19 <b>\$ 15,402,803</b>	\$ 6,143,136	\$ 6,143,136	ACTUAL 2018-19		\$ 1,638,316	\$ 1,638,316	ACTUAL 2018-19		\$ 937,470	ACTUAL 2018-19 \$ 937,470
ESTIMATED 2019-20 \$ 8,482,657	\$ 236,803	\$ 236,803	ESTIMATED 2019-20		\$ 1,298,552	\$ 678,662 \$ 1,298,552	EST 20		\$ 194,540	ESTIMATED 2019-20 \$ 194,540
ADOPTED BUDGET 2020-21 <b>\$ 11,949,167</b>	€A	<b>↔</b>	ADOPTED BUDGET 2020-21	-	\$ 77,534 \$ 1,391,509	\$ 1,313,975	ADOPTED BUDGET 2020-21		\$ 32,999 \$ 978,650	ADOPTED BUDGET 2020-21 \$ 945,651
EXPENDITURES GRAND TOTAL-EXPENDITURES	TOTAL EXPENDITURES	CAPITAL OULAY POOL	EXPENDITURES		4 ENDING BAL 9 TOTAL - EXPENDITI IRES	BOND INTEREST POOL LOAN REPAYMENT	EXPENDITURES BOND PRINCIPAL POOL		<b>-1</b> -2 -2	EXPENDITURES LOAN PRINCIPAL & LOANS AQ OF PROP & BLD
PROPOSED BUDGET 2021-22 \$ 12,500,603	<b>⇔</b>	<del>63</del>	PROPOSED BUDGET 2021-22	\$ 1,50Z,US/	\$ 157,947	\$ 1,424,150	PROPOSED BUDGET 2021-22	9,000	\$ .37,125	PROPOSED BUDGET 2021-22 \$ 941,525
APPROVED BUDGET 2021-22	<del>6</del>	<del>€9</del>	APPROVED BUDGET 2021-22		9		APPROVED BUDGET 2021-22	-6	9	APPROVED BUDGET 2021-22
ADOPTED BUDGET 2021-22	€ <del>5</del>		ADOPTED BUDGET 2021-22	4	, 10		ADOPTED BUDGET 2021-22		7	ADOPTED BUDGET 2021-22

FUND:

LOAN SERVICE FUND

EXPENDITURE SUMMARY