

To: Budget Committee
From: Superintendent, Budget Officer
Date: April 10, 2024
Subject: Corrections to 24-25 Budget

I have made corrections discussed last night. No changes have been made on the amount approved by the Budget Committee.

Please note Pages 34 to 41 are the Fund Summaries, Income and Expense Summaries. I have the Proposed as shown in the copies you received. The Approved are the corrections.

Please note Page 81 are the Detailed General Fund. I have the Proposed as shown in the copies you received. The Approved are the corrections.

Please note Page 119 has changed. I sent you a copy of the changes.

Again thank you for the time and effort in approving the Budget.

Please feel free to call me if you have questions. My cell phone is 503 538 4165

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2024-25 TO 2029-30**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2024-25	PARKS/GOLF/ADMIN BASIC SERVICE				
	Facilities Service Truck	\$ 69,000	\$ 69,000	-	
	Ventrac 45002 EFI Duelwheel	\$ 37,000	\$ 37,000		
	Ventrac 45002 single wheel	\$ 35,000	\$ 35,000		
	Stander 48" Mower	\$ 11,000	\$ 11,000		
	Ferris 23 hp Vanguard st/on Blower	\$ 11,000	\$ 11,000		
	MK 960-95" Mow Deck for Ventrac	\$ 7,500	\$ 7,500		
	Kabotal Tractor Tiress	\$ 5,500	\$ 5,500		
	7X14 Landscape Trailer for Mowers	\$ 4,000	\$ 4,000		
	Triplex Green/tee Mower	\$ 43,687	\$ 43,687		
	Fairway Mower	\$ 89,359	\$ 89,359		
	Multi Pro Workman Sprayer	\$ 29,005	\$ 29,005		
	Toro Sand Pro 5040	\$ 29,289	\$ 29,289		
	Tractor with bucket	\$ 75,000	\$ 75,000		
	Greens Roller	\$ 17,500	\$ 17,500		
	Ventrac Brush Broom	\$ 9,500	\$ 9,500		
	Golf Shop Roof Replacement	\$ 8,900	\$ 8,900		
	Admin Building Repairs	\$ 25,000	\$ 25,000		
	Loan Payment/Misc	\$ 789,543	-	\$ 789,543	
	Aquatics/Sports/Recreation/Golf				
	Replace Fire Truck	\$ 80,000			\$ 80,000
	Replace Air Tank System	\$ 15,000	\$ 15,000		
	Replace Dinning Room Chairs	\$ 10,000	\$ 10,000		
	NEW DEVELOPMENT				
	Trails	\$ 3,940,776		\$ 2,140,770	\$ 1,800,000
	Renee Fields	\$ 1,809,214	\$ 1,059,214		\$ 750,000
	Sander Estate Park	\$ 390,319	\$ 390,319		
	Pickleball/Tennis Courts	\$ 750,229	\$ 750,229		
	Total Cost 2024-25	\$ 8,292,321	\$ 2,732,002	\$ 2,930,313	\$ 2,630,000

**CAPITAL IMPROVEMENT AND REPLACEMENT REQUEST
FOR BUDGET FISCAL YEAR 2024-25 TO 2029-30**

FISCAL YEAR	PROJECT DESCRIPTION	TOTAL COST	GENERAL FUNDS	SDC FUNDS	GRANTS OTHER FUNDS
2024-25					
	PARKS/GOLF/ADMIN BASIC SERVICE				
	Facilities Service Truck	\$ 69,000	\$ 69,000		
	Ventrac 45002 EFI Duelwheel	\$ 37,000	\$ 37,000		
	Ventrac 45002 single wheel	\$ 35,000	\$ 35,000		
	Stander 48" Mower	\$ 11,000	\$ 11,000		
	Ferris 23 hp Vanguard st/on Blower	\$ 11,000	\$ 11,000		
	MK 960-95" Mow Deck for Ventrac	\$ 7,500	\$ 7,500		
	Kabotal Tractor Tiress	\$ 5,500	\$ 5,500		
	7X14 Landscape Trailer for Mowers	\$ 4,000	\$ 4,000		
	Triplex Green/tee Mower	\$ 43,687	\$ 43,687		
	Fairway Mower	\$ 89,359	\$ 89,359		
	Multi Pro Workman Sprayer	\$ 29,005	\$ 29,005		
	Toro Sand Pro 5040	\$ 29,289	\$ 29,289		
	Tractor with bucket	\$ 75,000	\$ 75,000		
	Greens Roller	\$ 17,500	\$ 17,500		
	Ventrac Brush Broom	\$ 9,500	\$ 9,500		
	Golf Shop Roof Replacement	\$ 8,900	\$ 8,900		
	Admin Building Repairs	\$ 25,000	\$ 25,000		
	Loan Payment/Misc	\$ 789,543		\$ 789,543	
	Aquatics/Sports/Recreation/Golf				
	Replace Fire Truck	\$ 80,000			\$ 80,000
	Replace Air Tank System	\$ 15,000	\$ 15,000		
	Replace Dinning Room Chairs	\$ 10,000	\$ 10,000		
	NEW DEVELOPMENT				
	Trails	\$ 3,940,776		\$ 3,940,776	\$ 1,800,000
	Renee Fields	\$ 1,809,214	\$ 1,809,214		\$ 750,000
	Sander Estate Park	\$ 390,319	\$ 390,319		
	Pickleball/Tennis Courts	\$ 750,229	\$ 750,229		
	Total Cost 2024-25	\$ 8,292,321	\$ 3,482,002	\$ 4,730,319	\$ 2,630,000

APPROVED 119

FUND SUMMARY

FUND: GENERAL

ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	BUDGET 2023-24	REVENUES	PROPOSED BUDGET 2024-25	APPROVED BUDGET 2024-25	ADOPTED BUDGET 2024-25
\$704,640	\$1,020,898	\$1,178,474	\$1,906,967	\$2,019,476	\$3,439,008	\$4,671,396	\$5,933,830	\$6,000,000	BEGINNING BALANCE	\$5,699,396	\$5,699,396	
\$2,618,333	\$2,794,065	\$2,886,199	\$3,031,380	\$3,157,457	\$3,299,304	\$3,422,087	\$3,336,071	\$3,685,020	TAXES	\$3,832,525	\$3,832,525	
\$3,111,438	\$2,945,695	\$2,997,844	\$3,289,058	\$2,874,563	\$3,081,023	\$3,948,921	\$4,689,336	\$4,469,931	FEES & CHARGES	\$5,245,085	\$5,245,085	
\$5,983	\$13,644	\$35,404	\$59,270	\$486,592	\$192,519	(\$4,210)	\$184,187	\$30,000	GRANTS & INTEREST	\$30,000	\$30,000	
\$64,476	\$42,426	\$360,825	\$78,684	\$200,248	\$46,138	\$157,573	\$6,151	\$50,000	LOANS, MISC. & DONATIONS	\$50,000	\$50,000	
\$ -	\$ -	\$ -	\$111,559	\$ -	\$ -	\$ -	\$ -	\$ -	TRANSFER/ADJUSTMENT	\$ -	\$ -	
\$6,504,870	\$6,816,728	\$7,458,746	\$8,476,918	\$8,738,336	\$10,057,992	\$12,195,767	\$14,149,575	\$14,234,951	TOTAL - REVENUES	\$14,857,006	\$14,857,006	\$0

EXPENDITURE

\$415,482	\$445,820	\$423,491	\$484,774	\$478,774	\$611,353	\$670,824	\$948,878	\$1,183,826	ADMINISTRATION	\$1,004,563	\$1,193,813	
\$1,961,574	\$1,964,959	\$1,912,886	\$2,128,685	\$1,895,569	\$2,157,771	\$2,399,396	\$2,797,620	\$3,460,439	PARKS	\$3,838,240	\$3,838,240	
\$2,141,178	\$2,084,250	\$2,241,694	\$2,670,772	\$2,516,418	\$2,427,152	\$2,692,031	\$3,592,739	\$4,371,132	RECREATION	\$4,842,951	\$4,842,951	
\$352,390	\$431,513	\$367,189	\$102,066	\$214,027	\$189,660	\$557,598	\$634,704	\$3,799,336	DEVELOP., IMPROVE. & ACQUISITION	\$3,671,252	\$3,482,002	
\$613,347	\$711,712	\$606,519	\$1,071,145	\$194,540	\$660	\$0	\$0	\$1,420,218	CONTINGENCY & LOANS/ADJUSTMENT	\$1,500,000	\$1,500,000	
\$5,483,971	\$5,638,254	\$6,551,779	\$6,457,442	\$5,299,328	\$5,386,596	\$6,319,649	\$7,973,941	\$14,234,951	TRANSFERS DEBT & MAJOR MAINT.	\$14,857,006	\$14,857,006	\$0
\$1,020,899	\$1,178,474	\$1,906,967	\$2,019,476	\$3,439,008	\$4,671,396	\$5,876,118	\$6,175,634	\$0	ENDING BALANCE	\$0	\$0	\$0

FUND: RESERVE FOR EQUIPMENT & MAJOR MAINTENANCE

ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	BUDGET 2023-24	BEGINNING BALANCE	PROPOSED BUDGET 2024-25	APPROVED BUDGET 2024-25	ADOPTED BUDGET 2024-25
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	TRANSFER FROM INTEREST	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	TOTAL - REVENUE	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	EXPENDITURES	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	MAINTENANCE & EQUIPMENT	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OTHERS	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	TOTAL - EXPENDITURES	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ENDING BALANCE	\$0	\$0	\$0

FUND SUMMARY

FUND: SYSTEM DEVELOPMENT

ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	BUDGET 2023-24	REVENUES	PROPOSED BUDGET 2024-25	APPROVED BUDGET 2024-25	ADOPTED BUDGET 2024-25
\$342,551	\$274,632	\$347,665	\$1,346,771	\$2,336,308	\$2,311,332	\$1,941,451	\$3,890,319	\$3,890,319	BEGINNING BALANCE	\$3,890,319	\$3,890,319	\$0
\$222,488	\$234,844	\$1,394,983	\$1,044,633	\$714,872	\$702,947	\$3,007,034	\$1,612,687	\$650,000	CITY OF NEWBERG	\$675,000	\$675,000	\$0
\$22,066	\$7,906	\$30,868	\$89,449	\$48,963	\$24,241	\$83,678	\$69,895	\$75,000	CITY OF DUNDEE	\$75,000	\$75,000	\$0
\$45,525	\$37,238	\$140,343	\$77,123	\$44,497	\$159,034	\$113,976	\$70,827	\$75,000	COUNTY OF YAMHILL	\$75,000	\$75,000	\$0
\$2	\$4	\$40	\$4,771	\$542,260	\$12,050	(\$17,820)	\$112,684	\$25,000	INTEREST & TRANSFERRED IN	\$15,000	\$15,000	\$0
\$632,632	\$554,624	\$1,913,899	\$2,562,747	\$3,686,900	\$3,209,604	\$5,128,318	\$5,756,412	\$4,715,319	TOTAL - REVENUE	\$4,730,319	\$4,730,319	\$0
\$358,000	\$206,959	\$567,128	\$226,439	\$765,746	\$322,517	\$330,754	\$265,178	\$3,924,340	EXPENDITURES	\$3,940,776	\$3,940,776	\$0
\$358,000	\$206,959	\$567,128	\$226,439	\$609,822	\$945,636	\$941,523	\$796,377	\$790,979	ACQUISITION/DEVELOPMENT/PLANNING	\$789,543	\$789,543	\$0
\$274,632	\$347,665	\$1,346,771	\$2,336,308	\$1,375,568	\$1,268,153	\$1,272,277	\$1,061,555	\$4,715,319	LOAN SERVICE PAYMENT/TRANSFERS	\$4,730,319	\$4,730,319	\$0
						\$3,856,042	\$4,694,857	\$0	ENDING BALANCE	\$0	\$0	\$0

FUND: LOAN SERVICE

ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	BUDGET 2023-24	REVENUES	PROPOSED BUDGET 2024-25	APPROVED BUDGET 2024-25	ADOPTED BUDGET 2024-25
\$30,643	\$30,867	\$31,289	\$31,992	\$32,882	\$33,567	\$33,703	\$34,001	\$34,301	TAXES COLLECTED ON BOND	\$35,000	\$35,000	\$0
\$610,847	\$611,713	\$606,519	\$937,470	\$194,540		\$0			BEGINNING BALANCE			
\$224	\$402	\$723	\$890	\$685	\$796	298	\$951	\$300	TRANSFER FM GEN & SDC FUND	\$300	\$300	\$0
\$641,714	\$642,982	\$638,511	\$970,352	\$228,107	\$34,363	\$34,001	\$34,952	\$34,601	LOAN FOR ACQUISITION & DEVELOP.	\$35,300	\$35,300	\$0
									GRANT, INTEREST & OTHER TRANSF			
									TOTAL - REVENUE			
\$610,847	\$611,713	\$606,519	\$937,470	\$194,540	\$660	\$0	\$0	\$34,601	EXPENDITURE	\$35,300	\$35,300	\$0
									LOAN PRINCIPALS AND INTEREST			
									AQ OF PROP & BLD			
									DEVELOPMENT OF CENTRAL			
\$610,847	\$611,713	\$606,519	\$937,470	\$194,540	\$660	\$0	\$0	\$34,601	DEVELOPMENT OF GOLF COURSE	\$35,300	\$35,300	\$0
\$30,867	\$31,269	\$31,992	\$32,882	\$33,567	\$33,703	\$34,001	\$34,952	\$0	TOTAL - EXPENDITURE	\$0	\$0	\$0
									ENDING BALANCE			

FUND SUMMARY

FUND: DEBT SERVICE

ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	BUDGET 2023-24	REVENUES	PROPOSED BUDGET 2024-25	APPROVED BUDGET 2024-25	ADOPTED BUDGET 2024-25
\$7,252	(\$27,674)	\$14,229	\$56,809	(\$212,285)	(\$56,990)	\$38,503	\$367,170	\$57,613	BEGINNING BALANCE	\$360,058	\$360,058	
\$1,168,064	\$5,815	\$158	\$45,304	\$16,359	\$34,967	\$119,193	\$44,698		INTEREST/MISC			
\$-	\$-	\$-	\$-	\$58,388		\$0			TRANSFERS FROM OTHER FUNDS			
\$1,274,067	\$1,274,067	\$1,300,560	\$1,323,918	\$1,379,210	\$1,374,501	\$1,538,336	\$1,540,686	\$1,371,725	PREVIOUSLY LEVIED TAXES	\$1,395,475	\$1,395,475	
\$1,175,316	\$1,252,208	\$1,314,947	\$1,426,031	\$1,241,672	\$1,352,478	\$1,696,032	\$1,952,555	\$1,371,725	TAXES TO BE LEVIED DEBT SERV			
									COMPRESSION LOSS			
									95.8% COUNTY COLLECTION RATE	\$1,429,338	\$1,429,338	95.8%
									TAXES TO BE RECEIVED			
									TOTAL REVENUE	\$1,395,475	\$1,395,475	\$1,395,475
\$420,000	\$-			\$620,000					EXPENDITURES			
\$782,990	\$-			\$678,662					BOND PRINCIPAL POOL			
	\$1,237,979	\$1,258,138	\$1,276,757		\$1,313,975	\$1,335,974	\$1,365,223	\$1,371,725	BOND INTEREST POOL	\$1,395,475	\$1,395,475	
									LOAN REPAYMENT			
									ENDING BAL			
									Adjustment / uncollectable			
\$1,202,990	\$1,237,979	\$1,258,138	\$1,638,316	\$1,298,662	\$1,313,975	\$1,335,974	\$1,365,225	\$1,371,725	TOTAL EXPENDITURES	\$1,395,475	\$1,395,475	
(\$27,674)	\$14,229	\$56,809	(\$212,285)	(\$56,990)	\$38,503	\$360,058	\$597,330	\$0	ENDING BALANCE	\$0	\$0	\$0

FUND: CAPITAL PROJECT

ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	BUDGET 2023-24	REVENUES	PROPOSED BUDGET 2024-25	APPROVED BUDGET 2024-25	ADOPTED BUDGET 2024-25
\$20,043,521	\$19,349,220	\$11,916,721	\$6,023,323	\$620,085					CASH ON HAND			
\$155,741	\$184,078	\$64,239	\$32,657	\$3,601					INTEREST			
\$2,500	\$137,330	\$7,994,712	\$133,675	\$-					TRANSFERRED IN			
			\$573,566	\$100,000					Other Income Sources/Adjustments			
\$20,201,762	\$19,670,628	\$19,975,672	\$6,763,221	\$723,686	\$0	\$0	\$0	\$0	TOTAL REVENUE	\$0	\$0	\$0
									EXPENDITURES			
\$852,542	\$7,753,907	\$13,952,349	\$6,143,136	\$238,804					CAPITAL OUTLAY POOL			
				\$484,882					TRANSFERRED OUT			
\$852,542	\$7,753,907	\$13,952,349	\$6,143,136	\$723,686	\$0	\$0	\$0	\$0	TOTAL EXPENDITURES	\$0	\$0	\$0
\$19,349,220	\$11,916,721	\$6,023,323	\$620,085	\$0	\$0	\$0	\$0	\$0	ENDING BALANCE	\$0	\$0	\$0

INCOME SUMMARY

FUND:: GENERAL		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	APPROVED	PROPOSED	APPROVED	ADOPTED
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25	2024-25	2024-25	2024-25	2024-25
\$ 2,534,067	\$ 2,673,584	\$ 2,700,691	\$ 2,848,864	\$ 3,011,155	\$ 2,947,001	\$ 3,322,481	\$ 3,279,288	\$ 3,585,025	\$ 3,782,525	REVENUES	\$ 3,585,025	\$ 3,782,525	\$ 3,782,525	\$ 3,782,525	\$ -
\$ 84,266	\$ 120,481	\$ 185,508	\$ 182,516	\$ 146,302	\$ 352,303	\$ 99,606	\$ 56,783	\$ 100,000	\$ 50,000	CURRENT TAXES	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
\$ 704,640	\$ 1,020,898	\$ 1,178,474	\$ 1,906,967	\$ 2,019,476	\$ 3,439,008	\$ 4,671,396	\$ 5,933,830	\$ 6,000,000	\$ 5,699,396	PRIOR TAXES	\$ 6,000,000	\$ 5,699,396	\$ 5,699,396	\$ 5,699,396	\$ -
\$ 500,860	\$ 447,916	\$ 493,614	\$ 877,036	\$ 853,644	\$ 456,308	\$ 1,064,053	\$ 1,332,865	\$ 1,285,156	\$ 1,572,165	BEGINNING BALANCE	\$ 1,285,156	\$ 1,572,165	\$ 1,572,165	\$ 1,572,165	\$ -
\$ 2,610,578	\$ 2,497,779	\$ 2,504,230	\$ 2,412,022	\$ 2,020,919	\$ 2,624,715	\$ 2,884,868	\$ 3,356,471	\$ 3,184,770	\$ 3,672,920	POOL RECEIPTS	\$ 3,184,770	\$ 3,672,920	\$ 3,672,920	\$ 3,672,920	\$ -
					\$ 161,581	\$ -	\$ -	\$ -	\$ -	RECREATION RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -
						\$ 23,198	\$ -	\$ -	\$ -	LAND AND WATER FUND REIMBURS	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 64,476	\$ 42,426	\$ 360,825	\$ 3,812	\$ 200,248	\$ 46,138	\$ 157,573	\$ 6,151	\$ 50,000	\$ 50,000	GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 5,983	\$ 13,644	\$ 35,404	\$ 59,270	\$ 45,075	\$ 30,938	\$ (27,408)	\$ 184,187	\$ 30,000	\$ 30,000	MISCELLANEOUS	\$ 50,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
										INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -
										TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
										SHORT TERM LOAN FUND	\$ -	\$ -	\$ -	\$ -	\$ -
										LOANS	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 6,504,870	\$ 6,816,728	\$ 7,458,746	\$ 8,476,918	\$ 8,738,336	\$ 10,057,992	\$ 12,195,767	\$ 14,149,575	\$ 14,234,951	\$ 14,857,006	TOTAL - INCOME SUMMARY	\$ 14,234,951	\$ 14,857,006	\$ 14,857,006	\$ 14,857,006	\$ -

FUND: EQUIPMENT & MAJOR MAINTENANCE

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	APPROVED	PROPOSED	APPROVED	ADOPTED
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25	2024-25	2024-25
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	REVENUES	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	BEGINNING BALANCE	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	INTEREST	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TRANSFER	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TOTAL - INCOME SUMMARY	\$ -	\$ -	\$ -

FUND: SYSTEM DEVELOPMENT

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	APPROVED	PROPOSED	APPROVED	ADOPTED
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25	2024-25	2024-25
\$ 342,551	\$ 274,632	\$ 347,665	\$ 1,346,771	\$ 2,336,308	\$ 2,311,332	\$ 1,941,451	\$ 3,890,319	\$ 3,890,319	\$ 3,890,319	REVENUES	\$ 3,890,319	\$ 3,890,319	\$ 3,890,319
\$ 222,488	\$ 234,844	\$ 1,394,983	\$ 1,044,633	\$ 568,520	\$ 702,947	\$ 3,007,034	\$ 1,612,687	\$ 650,000	\$ 675,000	BEGINNING BALANCE	\$ 675,000	\$ 675,000	\$ 675,000
\$ 22,066	\$ 7,906	\$ 30,868	\$ 89,450	\$ 62,944	\$ 24,241	\$ 83,678	\$ 69,895	\$ 50,000	\$ 75,000	CITY OF NEWBERG	\$ 75,000	\$ 75,000	\$ 75,000
\$ 45,525	\$ 37,238	\$ 140,343	\$ 77,123	\$ 159,867	\$ 159,034	\$ 113,975	\$ 70,827	\$ 100,000	\$ 75,000	CITY OF DUNDEE	\$ 75,000	\$ 75,000	\$ 75,000
\$ 2	\$ 4	\$ 40	\$ 4,770	\$ 542,260	\$ 12,050	\$ (17,820)	\$ 112,684	\$ 25,000	\$ 15,000	COUNTY OF YAMHILL	\$ 15,000	\$ 15,000	\$ 15,000
\$ 632,632	\$ 554,624	\$ 1,913,899	\$ 2,562,747	\$ 3,689,900	\$ 3,209,604	\$ 5,128,318	\$ 5,756,412	\$ 4,715,319	\$ 4,730,319	TOTAL - INCOME SUMMARY	\$ 4,730,319	\$ 4,730,319	\$ 4,730,319

INCOME SUMMARY

FUND: LOAN SERVICE							APPROVED BUDGET		PROPOSED BUDGET		ADOPTED BUDGET	
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ACTUAL	2023-24	2024-25	2024-25	2024-25	2024-25	
2015-16	2016-17	2017-18	2018-19	2019-20	2022-23	2021-22	2023-24	2024-25	2024-25	2024-25	2024-25	
\$ 30,643	\$ 30,867	\$ 31,269	\$ 31,992	\$ 32,882	\$ 34,001	\$ 33,703	\$ 34,301	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	
\$ 224	\$ 402	\$ 723	\$ 890	\$ 685	\$ 951	\$ 298	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	
\$ 610,847	\$ 611,713	\$ 606,519	\$ 937,470	\$ 194,540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 641,714	\$ 642,982	\$ 638,511	\$ 970,352	\$ 228,107	\$ 34,952	\$ 34,001	\$ 34,601	\$ 35,300	\$ 35,300	\$ 35,300	\$ -	
TOTAL - INCOME SUMMARY												
							REVENUES					
							TAXES COLLECTED					
							BEGINNING BALANCE					
							SHORT TERM LOAN & LOAN AQ & DEV.					
							GRANTS & INTEREST					
							TRANSFERS					
							TOTAL - INCOME SUMMARY					

FUND: BOND DEBT SERVICE

FUND: BOND DEBT SERVICE							APPROVED BUDGET		PROPOSED BUDGET		ADOPTED BUDGET	
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ACTUAL	2023-24	2024-25	2024-25	2024-25	2024-25	
2015-16	2016-17	2017-18	2018-19	2019-20	2022-23	2021-22	2023-24	2024-25	2024-25	2024-25	2024-25	
\$ 7,252	\$ 5,815	\$ 158	\$ 45,304	\$ 16,359	\$ 44,698	\$ (1,076)	\$ 57,613	\$ 360,058	\$ 360,058	\$ 360,058	\$ -	
\$ 1,168,064	\$ 1,274,067	\$ 1,300,560	\$ 1,323,918	\$ 1,379,210	\$ 1,540,686	\$ 1,522,736	\$ 1,371,725	\$ 1,395,475	\$ 1,395,475	\$ 1,395,475	\$ -	
TOTAL - INCOME SUMMARY												
							REVENUES					
							BEGINNING BALANCE					
							INTEREST					
							TRANSFERS OTHER FUNDS/Miscs					
							TAXES TO BE LEVIED DEBT SERVICE					
							PREVIOUSLY LEVIED TAXES					
							COUNTY COLLECTION RATE	95.8%	95.8%	95.8%	95.8%	
							TAXES TO BE RECEIVED	\$ 1,429,338	\$ 1,429,338	\$ 1,429,338	\$ -	
							TOTAL REVENUE	\$ 1,371,725	\$ 1,355,225	\$ 1,395,475	\$ -	

FUND: CAPITAL PROJECT SERVICE

FUND: CAPITAL PROJECT SERVICE							APPROVED BUDGET		PROPOSED BUDGET		ADOPTED BUDGET	
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ACTUAL	2022-23	2024-25	2024-25	2024-25	2024-25	
2015-16	2016-17	2017-18	2018-19	2019-20	2022-23	2021-22	2022-23	2024-25	2024-25	2024-25	2024-25	
\$ 20,043,521	\$ 19,349,220	\$ 11,916,721	\$ 6,023,323	\$ 620,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 155,741	\$ 184,078	\$ 64,239	\$ 32,657	\$ 3,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 2,500	\$ 137,330	\$ 7,994,712	\$ 707,241	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 20,201,762	\$ 19,670,628	\$ 19,975,672	\$ 6,763,221	\$ 723,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL - INCOME SUMMARY												
							REVENUES					
							CASH ON HAND					
							INTEREST					
							TRANSFERRED IN					
							TOTAL - INCOME SUMMARY					

FUND: GRAND TOTAL - INCOME SUMMARY							APPROVED BUDGET		PROPOSED BUDGET		ADOPTED BUDGET	
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ACTUAL	2022-23	2024-25	2024-25	2024-25	2024-25	
2015-16	2016-17	2017-18	2018-19	2019-20	2022-23	2021-22	2022-23	2024-25	2024-25	2024-25	2024-25	
\$ 27,980,978	\$ 27,684,962	\$ 29,986,828	\$ 20,199,269	\$ 14,621,701	\$ 21,296,164	\$ 19,054,118	\$ 20,356,596	\$ 21,018,100	\$ 21,018,100	\$ 21,018,100	\$ -	

EXPENDITURE SUMMARY

FUND: **LOAN SERVICE FUND**

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25	2024-25	2024-25
\$ 610,847	\$ 611,713	\$ 606,519	\$ 937,470	\$ 194,540	\$ 660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 610,847	\$ 611,713	\$ 606,519	\$ 937,470	\$ 194,540	\$ 660	\$ -	\$ 34,888	\$ 34,601	\$ 35,300	\$ 35,300	\$ 35,300	\$ 35,300	\$ -

FUND: **DEBT SERVICE**

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25	2024-25	2024-25
\$ 420,000	\$ 495,000	\$ 535,000	\$ 1,638,316	\$ 620,000	\$ 1,313,975	\$ 1,335,974	\$ 1,355,225	\$ 1,371,725	\$ 1,395,475	\$ 1,395,475	\$ 1,395,475	\$ 1,395,475	\$ -
\$ 782,990	\$ 742,979	\$ 723,138	\$ 1,638,316	\$ 678,662	\$ 1,313,975	\$ -	\$ 1,355,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,202,990	\$ 1,237,979	\$ 1,258,138	\$ 1,638,316	\$ 1,298,662	\$ 1,313,975	\$ 1,335,974	\$ 1,355,225	\$ 1,371,725	\$ 1,395,475	\$ 1,395,475	\$ 1,395,475	\$ 1,395,475	\$ -

FUND: **CAPITAL PROJECTS**

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25	2024-25	2024-25
\$ 852,542	\$ 7,753,907	\$ 13,952,349	\$ 6,143,136	\$ 238,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 852,542	\$ 7,753,907	\$ 13,952,349	\$ 6,143,136	\$ 238,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25	2024-25	2024-25
\$ 8,508,350	\$ 15,448,812	\$ 21,935,913	\$ 15,402,803	\$ 8,406,902	\$ 7,969,384	\$ 8,927,900	\$ 13,986,528	\$ 20,356,596	\$ 21,018,100	\$ 21,018,100	\$ 21,018,104	\$ -	\$ -

GRAND TOTAL-EXPENDITURES

