

**FY 2024-25 BUDGET
CROOK COUNTY PARKS & RECREATION DISTRICT
GENERAL FUND (Dept 10)**

GENERAL FUND RESOURCES								
	AUDITED/ ACTUAL	AUDITED/ ACTUAL	AUDITED/ ACTUAL	ADOPTED/ CURRENT BUDGET	ESTIMATED ENDING BALANCES	PROPOSED BUDGET	CHANGE FROM PFY	CHANGE FROM PFY
	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	FYE 6/30/24	FYE 6/30/24	FYE 6/30/25	\$ Increase/ (Decrease)	% Increase/ Decrease
CASH CARRY OVER			\$ -	\$ 375,709.95	\$ 474,717.00	\$ 422,070.28	\$ 46,360.33	10.98%
6010 CURRENT YEAR TAX REVENUE	\$ 964,048.49	\$ 1,011,419.25	\$ 1,086,765.27	\$ 1,062,453.09	\$ 1,114,400.55	\$ 1,171,123.63	\$ 108,670.54	9.28%
6020 DELINQUENT TAX REVENUE	\$ 35,237.90	\$ 23,362.04	\$ 12,983.89	\$ 25,000.00	\$ 25,010.15	\$ 25,000.00	\$ -	0.00%
6110 INTEREST INCOME ON POOL	\$ 2,614.70	\$ 2,428.71	\$ 9,952.99	\$ 2,070.24	\$ 113,953.13	\$ 100,000.00	\$ 97,929.76	97.93%
6130 RV PARK ADMIN TRANSFER	\$ 32,131.58	\$ 52,757.44	\$ 45,832.90	\$ 49,785.75	\$ 42,676.36	\$ 45,000.00	\$ (4,785.75)	-10.64%
6131 OCHOCO LAKE ADMIN TRANSFER	\$ 6,038.70	\$ 5,514.95	\$ 7,223.13	\$ 8,177.11	\$ 7,048.00	\$ 7,500.00	\$ (677.11)	-9.03%
6132 HAYSTACK ADMIN TRANSFER	\$ 3,568.27	\$ 3,648.96	\$ 4,367.27	\$ 7,126.00	\$ 3,984.00	\$ 5,000.00	\$ (2,126.00)	-42.52%
6140 RV INTERFUND TRANSFER	\$ 196,000.00	\$ 148,000.00	\$ 173,000.00	\$ 96,250.00	\$ 126,952.00	\$ 77,121.85	\$ (19,128.15)	-24.80%
6150 OCHOCO LAKE TRANSFER	\$ 10,000.00	\$ 12,500.00	\$ 13,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
6155 HAYSTACK RESERVOIR TRANSFER	\$ 5,000.00	\$ 7,500.00	\$ 11,700.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
6165 SALE OF TAX SEIZED PROPERTY	\$ 1,883.97	\$ -	\$ -	\$ 2,500.00	\$ -	\$ 1,000.00	\$ (1,500.00)	-150.00%
6170 RV TRASH TRANSFER	\$ 6,893.00	\$ 6,097.49	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%
TOTAL TAXES & TRANSFERS RESOURCES	\$ 1,263,416.61	\$ 1,273,228.84	\$ 1,371,825.45	\$ 1,646,072.14	\$ 1,925,741.19	\$ 1,870,815.76	\$ 224,743.61	12.01%
6210 POOL TICKET SALES	\$ 12,076.00	\$ 28,872.81	\$ 29,058.18	\$ 28,000.00	\$ 25,965.75	\$ 30,500.00	\$ 2,500.00	8.93%
6220 SWIM LESSONS	\$ 27,415.00	\$ 41,042.00	\$ 31,930.25	\$ 35,000.00	\$ 21,553.00	\$ 30,000.00	\$ (5,000.00)	-14.29%
6222 WATER POLO	\$ -	\$ -	\$ 330.00	\$ -	\$ 765.00	\$ 900.00	\$ 900.00	100.00%
6225 PRIVATE PARTIES - POOL	\$ 6,725.00	\$ 5,825.00	\$ 3,510.00	\$ 5,000.00	\$ 4,700.00	\$ 6,000.00	\$ 1,000.00	20.00%
6235 CANDY SALES - POOL	\$ 389.75	\$ 54.00	\$ 2,272.00	\$ 10,000.00	\$ 2,252.00	\$ 3,000.00	\$ (7,000.00)	-70.00%
TOTAL POOL RESOURCES	\$ 46,605.75	\$ 75,793.81	\$ 67,100.43	\$ 78,000.00	\$ 55,235.75	\$ 70,400.00	\$ (7,600.00)	-9.74%
6340 KARATE	\$ 1,190.00	\$ 3,080.00	\$ 4,170.00	\$ 4,000.00	\$ 5,200.00	\$ 5,000.00	\$ 1,000.00	25.00%
6341 JIU-JITSU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	100.00%
6370 RECREATION CLASSES	\$ 14,442.50	\$ 35,674.54	\$ 12,134.50	\$ 12,000.00	\$ 12,846.00	\$ -	\$ (12,000.00)	-100.00%
6371 KIDS CORRAL OPEN PLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,644.00	\$ 4,644.00	100.00%
6372 PICKLEBALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,324.00	\$ 3,324.00	100.00%
6380 GYMNASTICS	\$ 3,000.00	\$ 7,250.03	\$ 19,363.65	\$ 14,000.00	\$ 20,974.00	\$ 25,030.00	\$ 11,030.00	78.79%
6420 ARTS & CRAFT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,390.00	\$ 4,390.00	100.00%
6421 OPEN GYM BASKETBALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,020.00	\$ 7,020.00	100.00%
6422 BASKETBALL (YOUTH)	\$ -	\$ 9,695.00	\$ 24,404.38	\$ 25,000.00	\$ 26,373.00	\$ 32,560.00	\$ 7,560.00	30.24%
6424 ADULT BASKETBALL	\$ -	\$ -	\$ -	\$ -	\$ 3,840.00	\$ 3,630.00	\$ 3,630.00	100.00%
6427 DADDY DAUGHTER	\$ -	\$ 3,179.00	\$ 3,286.25	\$ 3,500.00	\$ 3,255.00	\$ -	\$ (3,500.00)	-100.00%
6429 ADULT FLAG FOOTBALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,320.00	\$ 1,320.00	100.00%
6430 FLAG FOOTBALL	\$ 2,110.00	\$ 20,292.07	\$ 20,048.60	\$ 13,000.00	\$ 16,421.00	\$ 17,029.00	\$ 4,029.00	30.99%
6431 TACKLE FOOTBALL	\$ (1,100.00)	\$ 4,905.00	\$ 8,354.94	\$ 5,000.00	\$ 23,512.00	\$ 13,698.00	\$ 8,698.00	173.96%
6432 DOG OBEDIENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,370.00	\$ 7,370.00	100.00%
6435 DRAMA MUSIC THEATER	\$ 1,900.00	\$ 2,087.00	\$ 2,622.60	\$ 2,000.00	\$ 2,623.00	\$ 2,600.00	\$ 600.00	30.00%
6438 SQUARE DANCING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 655.00	\$ -	100.00%
6439 CULINARY KIDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,048.00	\$ 3,048.00	100.00%
6443 CONCEAL CARRY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,344.00	\$ 10,344.00	100.00%
6450 SOCCER	\$ 40,025.00	\$ 46,795.24	\$ 60,761.15	\$ 45,000.00	\$ 61,170.00	\$ 57,201.00	\$ 12,201.00	27.11%

6451 SPRING SOCCER	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 11,500.00	\$ 8,063.00	\$ (1,937.00)	-19.37%
6452 ADULT SOCCER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,320.00	\$ 1,320.00	100.00%
6480 OUT OF DISTRICT FEES		\$ 5,233.72	\$ 12,355.04	\$ 12,000.00	\$ 12,075.00	\$ -	\$ (12,000.00)	-100.00%
TOTAL REC RESOURCES	\$ 61,632.50	\$ 138,299.10	\$ 167,511.11	\$ 145,500.00	\$ 199,789.00	\$ 212,246.00	\$ 66,746.00	45.87%
6710 PARKS & FACILITIES USAGE FEES	\$ 24,412.00	\$ 29,755.94	\$ 37,428.81	\$ 33,000.00	\$ 43,615.00	\$ 40,200.00	\$ 7,200.00	21.82%
6715 SPORTS FIELD USAGE FEES	\$ 40.00	\$ 2,800.00	\$ 7,620.00	\$ 3,000.00	\$ 11,750.00	\$ 11,500.00	\$ 8,500.00	283.33%
6720 CITY OF PRINEVILLE / COIC	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
6725 MISC INCOME	\$ 6,846.59	\$ -	\$ 2,386.19	\$ 1,000.00	\$ 11,272.00	\$ 1,000.00	\$ -	0.00%
6730 RENTAL INCOME	\$ 2,125.00	\$ 11,504.03	\$ 18,562.50	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ -	0.00%
TOTAL OTHER RESOURCES	\$ 34,923.59	\$ 45,559.97	\$ 67,497.50	\$ 56,500.00	\$ 86,137.00	\$ 72,200.00	\$ 15,700.00	27.79%
TOTAL RESOURCES	\$ 1,406,578.45	\$ 1,532,881.72	\$ 1,673,934.49	\$ 1,926,072.14	\$ 2,266,902.94	\$ 2,225,661.76	\$ 299,589.61	15.55%
BEGINNING FUND BALANCE	\$ 662,989.77	\$ 713,122.87	\$ 558,270.98					
AUDITOR ADJUSTMENT	\$ -	\$ (14,343.00)						
TOTAL GENERAL FUND RESOURCES	\$ 2,069,568.22	\$ 2,246,004.59	\$ 2,232,205.47	\$ 1,926,072.14				

GENERAL FUND REQUIREMENTS

PERSONNEL SERVICES

	AUDITED/ ACTUAL	AUDITED/ ACTUAL	AUDITED/ ACTUAL	ADOPTED/ CURRENT BUDGET	ESTIMATED ENDING BALANCES	APPROVED BUDGET	CHANGE FROM PFY	CHANGE FROM PFY
	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	FYE 6/30/24	FYE 6/30/24	FYE 6/30/25	\$ Increase/ (Decrease)	% Increase/ Decrease
SALARIES								
7010 EXECUTIVE DIRECTOR	\$ 67,126.56	\$ 58,506.75	\$ 58,599.10	\$ 92,500.00	\$ 92,499.96	\$ 108,118.44	\$ 15,618.44	16.88%
7015 PARKS MANAGER	\$ 46,237.82	\$ 52,608.22	\$ 62,582.02	\$ 66,780.80	\$ 65,487.60	\$ 67,113.60	\$ 332.80	0.50%
7020 MECHANIC TECH	\$ 35,911.96	\$ 43,317.95	\$ 50,385.48	\$ 57,483.30	\$ 55,514.11	\$ 59,320.80	\$ 1,837.50	3.20%
7025 IRRIGATION TECH	\$ 33,861.80	\$ 41,188.73	\$ 47,310.42	\$ 55,812.40	\$ 52,800.85	\$ 53,432.88	\$ (2,379.52)	-4.26%
7027 MAINTENANCE TECH II (3 positions)	\$ 41,151.54	\$ 53,175.33	\$ 100,576.63	\$ 112,560.00	\$ 121,012.78	\$ 130,489.92	\$ 17,929.92	15.93%
7030 SEASONAL MAINTENANCE TECHS	\$ 70,962.97	\$ 71,878.37	\$ 58,865.09	\$ 85,389.36	\$ 81,618.51	\$ 91,114.56	\$ 5,725.20	6.70%
7035 BUSINESS MANAGER	\$ 35,773.76	\$ 41,209.26	\$ 54,887.02	\$ 57,138.90	\$ 65,083.52	\$ 65,042.04	\$ 7,903.14	13.83%
7036 FINANCE MANAGER	\$ 20,025.90	\$ 24,477.84	\$ 39,231.49	\$ 34,112.00	\$ 20,000.00	\$ -	\$ (34,112.00)	-100.00%
7042 EXECUTIVE ADMINISTRATIVE ASSISTANT	\$ 16,453.75	\$ 25,040.94	\$ 38,196.09	\$ 37,760.00	\$ 39,983.54	\$ 48,854.88	\$ 11,094.88	29.38%
7045 POOL MANAGER & LIFEGUARDS	\$ 36,539.22	\$ 38,208.15	\$ 42,737.84	\$ 59,465.17	\$ 61,980.68	\$ 73,720.00	\$ 14,254.83	23.97%
7055 SWIM INSTRUCTORS	\$ 12,078.28	\$ 25,029.13	\$ 27,170.61	\$ 26,285.42	\$ 30,394.48	\$ 32,003.00	\$ 5,717.58	21.75%
7075 RECREATION STAFF	\$ 15,274.67	\$ 44,787.08	\$ 74,809.47	\$ 46,295.00	\$ 47,853.51	\$ 47,827.92	\$ 1,532.92	3.31%
7076 ATHLETIC STAFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,018.20	\$ 22,018.20	100.00%
7080 RECREATION COORDINATOR	\$ 41,332.47	\$ 27,799.18	\$ 46,226.66	\$ 48,377.78	\$ 48,130.15	\$ 52,476.84	\$ 4,099.06	8.47%
7086 ATHLETIC COORDINATOR			\$ 6,640.00	\$ 44,280.50	\$ 43,147.93	\$ 49,218.12	\$ 4,937.62	11.15%
7085 RETIREMENT VAC/SICK PAYOUT	\$ -	\$ 36,327.52	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
7099 PAYROLL EXPENSE - YEAR END			\$ 4,657.00	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL SALARIES	\$ 472,730.70	\$ 583,554.45	\$ 712,874.92	\$ 824,240.63	\$ 825,507.62	\$ 900,751.20	\$ 76,510.57	9.28%
PAYROLL TAXES								
7110 PAYROLL TAXES	\$ 43,465.24	\$ 51,351.06	\$ 61,158.85	\$ 96,436.15	\$ 72,181.22	\$ 103,887.12	\$ 7,450.97	7.73%
7120 WORKERS COMP. INS.	\$ 11,201.97	\$ 8,870.56	\$ 12,536.19	\$ 20,516.12	\$ 11,928.31	\$ 16,176.00	\$ (4,340.12)	-21.15%
EMPLOYEE BENEFITS								
7130 RETIREMENT	\$ 28,378.74	\$ 38,623.79	\$ 50,370.35	\$ 72,816.68	\$ 65,790.33	\$ 73,797.72	\$ 981.04	1.35%

7140 HEALTH INSURANCE	\$ 139,463.70	\$ 130,117.26	\$ 159,153.18	\$ 232,085.04	\$ 194,860.13	\$ 248,330.00	\$ 16,244.96	7.00%
7150 HEALTH DEDUCTIBLE REIMBURSEMENT	\$ 2,335.13	\$ 5,216.16	\$ 1,694.58	\$ 27,300.00	\$ 11,082.24	\$ 27,300.00	\$ -	0.00%
7160 FLEXIBLE SPENDING ACCOUNT	\$ 1,330.83	\$ 1,122.24	\$ 1,583.10	\$ 965.00	\$ 2,478.00	\$ 1,500.00	\$ 535.00	55.44%
TOTAL TAXES AND BENEFITS	\$ 226,175.61	\$ 235,301.07	\$ 286,496.25	\$ 450,118.99	\$ 358,320.23	\$ 470,990.84	\$ 20,871.85	4.64%
TOTAL PERSONNEL SERVICES REQUIREMENTS	\$ 698,906.31	\$ 818,855.52	\$ 999,371.17	\$ 1,274,359.62	\$ 1,183,827.85	\$ 1,371,742.04	\$ 97,382.42	7.64%

MATERIALS & SERVICES

	AUDITED/ ACTUAL	AUDITED/ ACTUAL	AUDITED/ ACTUAL	ADOPTED/ CURRENT BUDGET	ESTIMATED ENDING BALANCES	PROPOSED BUDGET	CHANGE FROM PFY	CHANGE FROM PFY
SUPPLIES	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	FYE 6/30/23	FYE 6/30/25	\$ Increase/ (Decrease)	% Increase/ Decrease
8010 OFFICE SUPPLIES/POSTAGE	\$ 2,059.87	\$ 3,766.76	\$ 4,138.84	\$ 4,000.00	\$ 3,563.00	\$ 4,000.00	\$ -	0.00%
8020 COPIER SUPPLIES		\$ 406.84	\$ 29.98	\$ 1,000.00	\$ 192.00	\$ 1,000.00	\$ -	0.00%
8030 COMPUTER SUPPLIES	\$ 1,398.83	\$ 356.62	\$ 172.24	\$ 500.00	\$ 462.98	\$ 500.00	\$ -	0.00%
8035 CANDY COST - POOL (previously pool & skate rink)	\$ 427.25	\$ 335.09	\$ 1,181.05	\$ 8,000.00	\$ 3,354.00	\$ 5,400.00	\$ (2,600.00)	-32.50%
8037 MISC SUPPLIES - POOL	\$ 2,657.46	\$ 5,582.55	\$ 3,790.62	\$ 5,500.00	\$ 3,136.00	\$ 5,000.00	\$ (500.00)	-9.09%
8040 SMALL TOOLS & EQUIPMENT	\$ 5,767.33	\$ 8,038.12	\$ 5,802.58	\$ 10,000.00	\$ 7,009.00	\$ 10,000.00	\$ -	0.00%
8045 SHOP SUPPLIES	\$ 871.22	\$ 3,084.66	\$ 1,580.17	\$ 3,000.00	\$ 3,070.00	\$ 3,000.00	\$ -	0.00%
8050 CHEMICALS (POOL)	\$ 3,712.56	\$ 6,644.97	\$ 7,474.91	\$ 10,000.00	\$ 7,016.00	\$ 9,000.00	\$ (1,000.00)	-10.00%
8060 JANITORIAL & CLEANING	\$ 7,641.55	\$ 7,205.31	\$ 6,764.23	\$ 10,000.00	\$ 8,559.00	\$ 9,000.00	\$ (1,000.00)	-10.00%
8075 SAFETY SUPPLIES	\$ 2,013.03	\$ 1,103.53	\$ 1,786.52	\$ 2,500.00	\$ 1,492.00	\$ 2,000.00	\$ (500.00)	-20.00%
8085 STAFF UNIFORMS	\$ 2,231.22	\$ 3,821.12	\$ 4,224.26	\$ 6,000.00	\$ 2,797.00	\$ 6,000.00	\$ -	0.00%
TOTAL SUPPLIES REQUIREMENTS	\$ 30,400.77	\$ 40,345.57	\$ 36,945.40	\$ 60,500.00	\$ 40,650.98	\$ 54,900.00	\$ (5,600.00)	-9.26%

REPAIRS & MAINTENANCE

8210 IT SUPPORT/COMPUTER MAINT	\$ 606.69	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	0.00%
8215 COPIER MAINTENANCE	\$ 407.36	\$ -	\$ 159.95	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	0.00%
8217 OFFICE EQUIPMENT PURCHASE	\$ 5,313.75	\$ 9,939.50	\$ 7,766.77	\$ 8,700.00	\$ 6,569.00	\$ 7,000.00	\$ (1,700.00)	-19.54%
8220 GAS/OIL/LUBE	\$ 13,575.61	\$ 21,359.81	\$ 27,251.02	\$ 35,000.00	\$ 30,813.00	\$ 35,000.00	\$ -	0.00%
8225 VEHICLE TIRES & TUBES	\$ 3,024.89	\$ 1,884.27	\$ 4,776.02	\$ 6,000.00	\$ 4,551.00	\$ 5,000.00	\$ (1,000.00)	-16.67%
8230 VEH. EQUIP. REPAIR & MAINT.	\$ 14,186.24	\$ 29,562.89	\$ 14,397.64	\$ 22,500.00	\$ 23,211.00	\$ 22,500.00	\$ -	0.00%
8240 POOL REPAIR & MAINT	\$ 13,018.79	\$ 17,981.31	\$ 20,052.41	\$ 25,000.00	\$ 7,638.00	\$ 25,000.00	\$ -	0.00%
8250 BUILDING REPAIR & MAINT.	\$ 13,505.19	\$ 6,132.74	\$ 29,738.17	\$ 20,000.00	\$ 19,628.00	\$ 23,500.00	\$ 3,500.00	17.50%
8260 PARKS & GROUNDS IMPROVE	\$ 72,613.88	\$ 62,476.96	\$ 74,091.33	\$ 70,000.00	\$ 78,363.00	\$ 80,000.00	\$ 10,000.00	14.29%
TOTAL REPAIRS & MAINTENANCE REQUIREMENTS	\$ 140,997.60	\$ 149,369.91	\$ 178,233.31	\$ 190,700.00	\$ 170,773.00	\$ 201,500.00	\$ 10,800.00	5.66%

UTILITY SERVICES

8410 TRASH DISPOSAL	\$ 3,677.10	\$ 5,636.94	\$ 3,856.00	\$ 6,000.00	\$ 4,930.00	\$ 5,000.00	\$ (1,000.00)	-16.67%
8420 TELEPHONE	\$ 11,453.34	\$ 11,027.72	\$ 6,566.85	\$ 6,550.00	\$ 6,583.00	\$ 6,665.00	\$ 115.00	1.76%
8425 INTERNET	\$ 2,791.84	\$ 2,830.17	\$ 2,829.35	\$ 3,000.00	\$ 3,061.00	\$ 3,000.00	\$ -	0.00%
8430 ELECTRICITY	\$ 32,767.48	\$ 38,917.22	\$ 39,155.50	\$ 40,000.00	\$ 46,555.00	\$ 52,328.00	\$ 12,328.00	30.82%
8440 NATURAL GAS	\$ 9,484.60	\$ 13,209.51	\$ 16,567.72	\$ 20,000.00	\$ 14,351.02	\$ 15,010.00	\$ (4,990.00)	-24.95%
8450 IRRIGATION WATER RIGHTS	\$ 4,662.40	\$ 4,766.40	\$ 5,176.80	\$ 5,500.00	\$ 5,338.00	\$ 5,500.00	\$ -	0.00%
8460 WATER & SEWER	\$ 15,154.19	\$ 15,511.79	\$ 21,469.83	\$ 27,500.00	\$ 26,257.00	\$ 27,500.00	\$ -	0.00%
TOTAL UTILITY SERVICES REQUIREMENTS	\$ 79,990.95	\$ 91,899.75	\$ 95,622.05	\$ 108,550.00	\$ 107,075.02	\$ 115,003.00	\$ 6,453.00	5.94%

RECREATION EXPENSES

8510 REC SUPPLIES/TRAINING	\$ 4,362.69	\$ 3,330.52	\$ 2,550.24	\$ 6,500.00	\$ 5,132.00	\$ 7,600.00	\$ 1,100.00	16.92%
8525 REC ADVERTISING	\$ 316.26	\$ 424.65	\$ 33.75	\$ 500.00	\$ 8.25	\$ 500.00	\$ -	0.00%
8527 CRIMINAL BACKGROUND	\$ 245.50	\$ 1,483.50	\$ 1,122.50	\$ 1,700.00	\$ 1,008.00	\$ 1,150.00	\$ (550.00)	-32.35%
8541 OPEN GYM BASKETBALL	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ 1,020.00	\$ 1,020.00	100.00%

8542 BASKETBALL (YOUTH)	\$ 44.34	\$ 8,238.76	\$ 10,392.59	\$ 22,500.00	\$ 19,739.00	\$ 25,050.00	\$ 2,550.00	100.00%
8544 ADULT BASKETBALL	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00	\$ 1,578.00	\$ 1,578.00	100.00%
8547 DADDY DAUGHTER	\$ -	\$ 3,135.33	\$ 1,647.37	\$ 3,150.00	\$ 3,150.00	\$ -	\$ (3,150.00)	-100.00%
8549 ADULT FLAG FOOTBALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 813.00	\$ 813.00	100.00%
8550 FLAG FOOTBALL	\$ -	\$ 9,590.13	\$ 9,552.44	\$ 11,700.00	\$ 8,931.57	\$ 8,552.00	\$ (3,148.00)	-26.91%
8551 TACKLE FOOTBALL	\$ -	\$ -	\$ 10,262.11	\$ 4,500.00	\$ 21,276.00	\$ 13,341.00	\$ 8,841.00	196.47%
8553 PICKLEBALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170.00	\$ 170.00	100.00%
8555 DRAMA / MUSIC THEATER	\$ -	\$ 2,087.00	\$ 2,622.60	\$ 1,800.00	\$ 2,623.00	\$ 2,500.00	\$ 700.00	38.89%
8563 KIDS CORRAL OPEN PLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 852.00	\$ 852.00	100.00%
8566 ADULT SOCCER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 684.00	\$ 684.00	100.00%
8567 SOCCER	\$ 12,583.50	\$ 35,385.68	\$ 39,028.24	\$ 40,500.00	\$ 33,344.00	\$ 40,938.00	\$ 438.00	1.08%
8568 SPRING SOCCER	\$ -	\$ -	\$ 300.61	\$ 9,000.00	\$ 9,000.00	\$ 4,302.00	\$ (4,698.00)	-52.20%
TOTAL RECREATION REQUIREMENTS	\$ 20,916.29	\$ 64,076.57	\$ 77,322.65	\$ 101,850.00	\$ 105,611.82	\$ 109,050.00	\$ 7,200.00	7.07%
CONTRACTUAL								
8610 ELECTION COST	\$ 4,441.60	\$ -	\$ 5,213.89	\$ -	\$ -	\$ 4,500.00	\$ 4,500.00	100.00%
8615 RECREATION REGISTRATION SFTWR	\$ 13,275.00	\$ 6,000.00	\$ 4,725.00	\$ 5,000.00	\$ 4,961.00	\$ 5,000.00	\$ -	0.00%
8620 AUDIT FEES	\$ 9,110.00	\$ 9,040.00	\$ 9,461.50	\$ 23,391.00	\$ 27,031.00	\$ 20,700.00	\$ (2,691.00)	-11.50%
8630 WEB HOSTING	\$ 490.00	\$ 588.00	\$ 878.00	\$ 600.00	\$ 400.00	\$ 400.00	\$ (200.00)	-33.33%
8631 IT SERVICES		\$ 12,195.00	\$ 10,200.00	\$ 11,500.00	\$ 10,200.00	\$ 11,400.00	\$ (100.00)	-0.87%
8640 ACCOUNTING SOFTWARE	\$ 990.00	\$ 1,040.00	\$ 1,782.80	\$ 13,070.00	\$ 10,393.00	\$ 11,000.00	\$ (2,070.00)	-15.84%
8645 CHARGE CARD TRANS FEES	\$ 4,588.41	\$ 7,306.64	\$ 9,034.00	\$ 9,000.00	\$ 8,149.00	\$ 9,000.00	\$ -	0.00%
8650 CONSULTING (LEGAL, FINANCIAL, BW)	\$ 3,486.00	\$ 3,342.00	\$ 28,703.25	\$ 5,000.00	\$ 4,940.00	\$ 10,000.00	\$ 5,000.00	100.00%
8655 JANITORIAL		\$ 2,860.00	\$ 3,010.00	\$ 3,300.00	\$ 3,025.00	\$ 3,300.00	\$ -	0.00%
8660 INSURANCE & BONDS	\$ 25,476.82	\$ 28,824.61	\$ 32,311.10	\$ 38,060.00	\$ 50,121.00	\$ 48,902.00	\$ 10,842.00	28.49%
8662 TRANSFER TO CCP&R FOUNDATION	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 15,000.00	\$ 5,000.00	50.00%
8680 BANK CHARGES	\$ 1,003.18	\$ 728.79	\$ 402.77	\$ 500.00	\$ 2,164.00	\$ 2,124.00	\$ 1,624.00	324.80%
TOTAL CONTRACTUAL REQUIREMENTS	\$ 73,044.78	\$ 83,875.04	\$ 117,172.61	\$ 119,421.00	\$ 131,384.00	\$ 141,326.00	\$ 21,905.00	18.34%
RENTAL								
8890 OFFICE MACHINE RENT				\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL RENTAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SUNDRY								
8910 ADVERTISING	\$ 716.99	\$ 1,012.26	\$ 496.17	\$ 1,500.00	\$ 219.00	\$ 750.00	\$ (750.00)	-50.00%
8920 DUES, SUBSCRIPTION & MEMBERSHIP	\$ 13,342.40	\$ 9,130.82	\$ 14,551.35	\$ 15,000.00	\$ 12,620.00	\$ 15,283.00	\$ 283.00	1.89%
8930 TRAINING & EDUCATION	\$ 2,617.05	\$ 2,124.20	\$ 4,849.82	\$ 7,500.00	\$ 5,384.00	\$ 7,500.00	\$ -	0.00%
8940 TRAVEL & SUBSISTENCE	\$ 633.82	\$ 1,246.94	\$ 9,178.88	\$ 7,500.00	\$ 4,469.00	\$ 7,500.00	\$ -	0.00%
8950 LICENSE & PERMIT	\$ 824.40	\$ 1,778.00	\$ 1,274.40	\$ 3,000.00	\$ 1,315.00	\$ 2,000.00	\$ (1,000.00)	-33.33%
8955 BOARD EXP/DISCRECINARY FUNDS	\$ 3,000.00	\$ 585.93	\$ 365.78	\$ 2,000.00	\$ 1,090.00	\$ 2,000.00	\$ -	0.00%
8960 PRINTING & FORMS	\$ 537.20	\$ -	\$ -	\$ 1,000.00	\$ 453.00	\$ 1,000.00	\$ -	0.00%
8990 OTHER EXPENDITURE	\$ 3,319.88	\$ 3,993.19	\$ 6,227.42	\$ 6,000.00	\$ 3,555.00	\$ 27,456.00	\$ 21,456.00	357.60%
TOTAL SUNDRY REQUIREMENTS	\$ 24,991.74	\$ 19,871.34	\$ 36,943.82	\$ 43,500.00	\$ 29,105.00	\$ 63,489.00	\$ 19,989.00	45.95%
TOTAL MATERIALS & SERVICES REQUIREMENTS	\$ 370,342.13	\$ 449,438.18	\$ 542,239.84	\$ 624,521.00	\$ 584,599.82	\$ 685,268.00	\$ 60,747.00	9.73%
CAPITAL OUTLAY								
9010 EQUIPMENT PURCHASES	\$ 999.98	\$ 62,777.22	\$ 7,246.60	\$ 17,100.00	\$ 19,405.00	\$ 40,100.00	\$ 23,000.00	134.50%

9015 OFFICE EQUIP PURCHASE	\$ 3,488.76	\$ 10,135.98	\$ 7,676.00	\$ -	\$ -	\$ -	\$ -	0.00%
9020 VEHICLE REPLACEMENT	\$ 23,196.85	\$ 20,449.48	\$ -	\$ -	\$ -	\$ 26,166.00	\$ 26,166.00	100.00%
9030 BUILDING & LAND IMPROVEMENTS	\$ 62,915.25	\$ 154,681.23	\$ 101,678.05	\$ 5,091.53	\$ -	\$ 29,438.64	\$ 24,347.11	478.19%
TOTAL CAPITAL OUTLAY REQUIREMENTS	\$ 90,600.84	\$ 248,043.91	\$ 116,600.65	\$ 22,191.53	\$ 19,405.00	\$ 95,704.64	\$ 73,513.11	331.27%
DEBIT SERVICE OUTLAY								
9110 DEBT SERVICE OUTLAY	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -	\$ -	\$ (12,000.00)	100.00%
TRANSFERS								
9210 TRANSFER / EQUIPMENT RESERVE	\$ 15,000.00	\$ 20,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
9240 TRANSFER - CAPITAL IMPROV - PARKS	\$ 150,000.00	\$ 100,000.00	\$ 120,000.00	\$ -	\$ -	\$ 8,910.08	\$ 8,910.08	100.00%
9250 - TRANSFER - INTEREST OCHOCO LAKE FUND	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,489.00	\$ 2,489.00	100.00%
9255 - TRANSFER - INTEREST RV PARK FUND	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 15,175.00	\$ 15,175.00	100.00%
9260 - TRANSFER - INTEREST HAYSTACK FUND	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,169.00	\$ 2,169.00	100.00%
9265 - TRANSFER - INTEREST EQUIPMENT RESERVE FUND	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,170.00	\$ 2,170.00	100.00%
9270 - TRANSFER - INTEREST CAPITAL IMPROVEMENT FUND	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 27,240.00	\$ 27,240.00	100.00%
9275 - TRANSFER - INTEREST RV PARK RESERVE FUND	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,568.00	\$ 5,568.00	100.00%
9280 - TRANSFER - INTEREST CAMPGROUND RESERVE FUND	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,226.00	\$ 4,226.00	100.00%
TOTAL TRANSFERS REQUIREMENTS	\$ 165,000.00	\$ 120,000.00	\$ 120,000.00	\$ 5,000.00	\$ 57,000.00	\$ 72,947.08	\$ 67,947.08	1358.94%
OPERATING CONTINGENCY								
9510 OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REQUIREMENTS	\$ 1,324,849.28	\$ 1,636,337.61	\$ 1,778,211.66	\$ 1,926,072.15	\$ 1,844,832.67	\$ 2,225,661.76	\$ 299,589.61	15.55%
TOTAL REQUIREMENTS+RESERVED						\$ 2,225,661.76	\$ 2,225,661.76	0.00%
ENDING FUND BALANCE	\$ 713,122.87	\$ 609,079.98	\$ 474,717.00					
<i>Auditor Adjustment</i>	\$ -	\$ -						
Adjusted ENDING FUND BALANCE	\$ 713,122.87	\$ 609,079.98	\$ 474,717.00					
REQUIREMENTS + END FUND	\$ 2,037,972.15	\$ 2,245,417.59	\$ 2,252,928.66	\$ 1,926,072.15				
Resources - Requirements	\$ 81,729.17	\$ (103,455.89)	\$ (104,277.17)	\$ (0.01)	\$ 422,070.27	\$ (0.00)		

Must be stated in motion to approve the budget: Taxes to be approved for the 2024-25 fiscal year at the rate of .7569 per \$1,000 of assessed value for operating purposes for the General Fund.

Measure 50 limits property tax rates, this is the maximum amount that Parks & Rec can receive from property taxes
422,070.27

Audit 2022-23 End Fund Balance \$ 474,717.00

Estimated End of 2023-24		
	SAVINGS/OVER	BUDGETED
Revenue	\$241,823.75	\$1,550,362.19
Personnel	\$90,531.77	\$1,274,359.62
M&S	\$39,921.18	\$624,521.00
Capital Outlay	\$2,786.53	\$22,191.53
Transfers	(\$52,000.00)	\$5,000.00
Contingency	\$0.00	\$0.00
SAVINGS	\$323,063.23	\$1,844,832.67
CARRY OVER	\$ 474,717.00	
ESTIMATED END BALANCE	\$797,780.23	

Cannot spend more than \$1,926,072.15

Cash Carry Over Budget 2023-24 Used 375,709.95
Cash Carry Over Available \$422,070.28

**Crook County Parks and Recreation District
General Fund Notes**

Revenue	Notes
6010 CURRENT YEAR TAX REVENUE	The tax assessor estimates a 3% increase of the total assessed value of our District. He also estimates a 2%-3% increase in new construction. The district is budgeting a 5% increase.
6020 DELINQENT TAX REVENUE	Any delinquent tax revenue.
6110 INTEREST INCOME ON POOL	Interest on money market sweep account.
6130 RV PARK ADMIN TRANSFER	7% of the gross revenue each month is transferred to the District-to cover costs associated with administration (ED, Finance, etc.).
6131 OCHOCO LAKE ADMIN TRANSFER	7% of the gross revenue each month is transferred to the District-to cover costs associated with administration (ED, Finance, etc.).
6132 HAYSTACK ADMIN TRANSFER	7% of the gross revenue each month is transferred to the District-to cover costs associated with administration (ED, Finance, etc.).
6140 RV INTERFUND TRANSFER	Year-End transfer from RV Park, 50/50 split of net year-end profits with the County.
6150 OCHOCO LAKE TRANSFER	Year-end transfer from Ochococ Lake Fund
6155 HAYSTACK RESERVOIR TRANSFER	Year-end transfer from Haystack Reservoir Fund
6165 SALE OF TAX SEIZED PROPERTY	The sale of any tax seized property.
6170 RV TRASH TRANSFER	Year-end transfer from the RV Park to account for the District's garbage truck hauling garbage weekly
6210 POOL TICKET SALES	Revenue for pool ticket sales including memberships. The swim season is scheduled to begin after Memorial Day weekend.
6220 SWIM LESSONS	Revenue from private and public swim lessons.
6222 WATER POLO	Revenue from water polo program.
6225 PRIVATE PARTIES - POOL	Revenue from private pool party rentals.
6235 CANDY SALES - POOL	Plan to sell food and drinks at the pool again this year using the new vending machine the district purchased.
6340 KARATE	Revenue from Karate program.
6341 JIU-JITSU	No tennis programming offered in 2024-2025
6370 RECREATION CLASSES	Each recreation program now has it's own GL Line for Revenue.
6380 GYMNASTICS	Revenue for Gymnastics classes
6410 SPECIAL EVENTS	Moved to Foundation
6420 ARTS & CRAFT	Moved to the Foundation
6421 OPEN GYM BASKETBALL	Moved to the Foundation
6422 BASKETBALL (YOUTH)	Revenue from all youth basketball programs.
6427 DADDY DAUGHTER	Moved to Foundation
6429 ADULT FLAG FOOTBALL	Revenue from the adult flag football program.
6430 FLAG FOOTBALL	Revenue from youth flag football program.
6431 TACKLE FOOTBALL	Revenue from youth tackle football program.
6435 DRAMA MUSIC THEATER	Revenue from drama music theater program.
6445 OTHER (misc) CLASSES	No longer using this GL line.
6450 SOCCER	Revenue from youth soccer program.
6451 SPRING SOCCER	Revenue from the new spring soccer program.
6480 OUT OF DISTRICT FEES	These revenues will go with the recreation class, athletic program or facility rented.
6710 PARKS & FACILITIES USAGE FEES	Revenue from facility rentals.
6715 SPORTS FIELD USAGE FEES	Field rental from groups using the athleic and ball fields including Little League; Jr Cowboy Baseball; and men's and women's softball.
6720 CITY OF PRINEVILLE / COIC	Annual revenue from the City for maintaining the bike path.
6725 MISC INCOME	Misc income
6730 RENTAL INCOME	Rental income \$900/mo-South Main Street house; \$600/mo-Fairview house.

Expenses**Personnel Services**

7010 EXECUTIVE DIRECTOR	The Executive Director is a salaried position and the salary is based off the approved pay scale and board negotiated pay scale step.
7015 PARKS MANAGER	Portions of the Parks Manager wages are allocated to appropriate campground funds.
7020 MECHANIC TECH	Mechanic Tech pay rate including OT.
7025 IRRIGATION TECH	Irrigation Tech pay rate including OT.
7027 MAINTENANCE TECH II (3 positions)	GL line for three Maintenance II Tech positions including OT.
7030 SEASONAL MAINTENANCE TECHS	Seasonal maintenance hired for busy mowing season.
7035 BUSINESS MANAGER	Part of the business manager salary allocated to the campground funds.
7036 FINANCE MANAGER	Accounting Specialists position has been merged into Business Manager job description.
7042 EXECUTIVE ADMINISTRATIVE ASSISTANT	Job description change from Administrative Assistant to Executive Administrative Assistant to help with finance and RV park responsibilities.
7045 POOL MANAGER & LIFEGUARDS	Lifeguard and Pool Manager pay rates.
7055 SWIM INSTRUCTORS	Expense line to pay for private and public lessons during the summer season and Aquatics Coordinator.
7075 RECREATION STAFF	Revenue split for Recreation Classes such as Gymnastics, Kids Clay Class, Culinary Kids, Youth Karate, Jiu Jitsu, Dog Obedience, Square Dancing, Art Camp, Kids Corral Open Play, Concealed Handgun License Training) and any other classes added.
7080 RECREATION COORDINATOR	Recreation Coordinator pay rate and OT.
7036 FINANCE MANAGER	No plans to fill this position for FY23-24
7086 ATHLETIC COORDINATOR	Athletic Coordinator pay rate and OT.
7085 RETIREMENT VAC/SICK PAYOUT	Covers payout of vacation & sick leave for employees that plan to retire this year-no employees plan to retire
7099 PAYROLL EXPENSE - YEAR END	Additional year end payroll expenses.
7110 PAYROLL TAXES	Payroll taxes 11.7% of gross wages.
7120 WORKERS COMP. INS.	Workers Comp for employees Board of Directors and volunteers.
7130 RETIREMENT	Increased accordingly with wage increases. District contributes 9-12% to 401k, employee has option to contribute to 457 or Roth IRA.
7140 HEALTH INSURANCE	Estimated health insurance premiums increased by 7%. Offering all year-round positions employee plus one benefits, previously some positions were employee only benefits.
7150 HEALTH DEDUCTIBLE REIMBURSEMENT	The District reimburses a portion of the individual or family medical deductible, this helps to keep the cost of health ins down.
7160 FLEXIBLE SPENDING ACCOUNT	This is the Pacific Source flexible spending account.

Materials and Services

8010 OFFICE SUPPLIES/POSTAGE	Office supplies and postage.
8020 COPIER SUPPLIES	Copy machine toner for the purchased copy machine.
8030 COMPUTER SUPPLIES	Computer supplies, keyboard,mouse, etc.
8035 CANDY COST - POOL (previously pool & skate rink)	Supplies for sale at the pool including ice cream, muffins, water, goggles, swim diapers and vending machine supplies.
8037 MISC SUPPLIES - POOL	Life guard tubes; CPR masks; whistles & lanyards; pool toys for open swim and lessons; water aerobics equipment.
8038 MISC SUPPLIES - SKATE RINK	This line is no longer used.
8040 SMALL TOOLS & EQUIPMENT	Small hand tools and equipment for the maintenance shop.
8045 SHOP SUPPLIES	Tools and supplies for the maintenance shop.
8050 CHEMICALS (POOL)	Pool chemical expenses.
8060 JANITORIAL & CLEANING	Janitorial and cleaning supplies for buildings and restrooms in parks.
8075 SAFETY SUPPLIES	Safety equipment for staff.
8085 STAFF UNIFORMS	Uniform allotment for staff.
8210 IT SUPPORT/COMPUTER MAINT	Computer and phone system maintenance (parts, repairs)
8215 COPIER MAINTENANCE	Purchased our own copy machine, will have expense of maintenance if needed.
8217 OFFICE EQUIPMENT PURCHASE	For office computer and equipment replacement.

8220 GAS/OIL/LUBE	Gas, oil and lube expenses for district Fleet maintenance.
8225 VEHICLE TIRES & TUBES	Vehicle tires and tubes expenses.
8230 VEH. EQUIP. REPAIR & MAINT.	Vehicle equipment for repairs and maintenance.
8240 POOL REPAIR & MAINT	Supplies needed for pool repair and maintenance.
8250 BUILDING REPAIR & MAINT.	Supplies needed for building repair and maintenance.
8260 PARKS & GROUNDS IMPROVE	Parks and grounds improvement expenses including mulch, field dirt, landscaping, Ochoco gym stage stairs repair, tubing for ball field fencing, garbage cans and signage at the 66 trail heads.
8270 SKATE RINK MAINTENANCE	This line is no longer used.
8410 TRASH DISPOSAL	Disposal of trash in landfill fees.
8420 TELEPHONE	No monthly CenturyLink phone bill-switching to City's phone system; \$50/mo cell phone allocation-7 employees, 2 seasonal + 4 employees on cell phone bill \$170/mo US Cellular.
8425 INTERNET	Internet cost for JAG, Office, Maintenance
8430 ELECTRICITY	Electricity expenses
8440 NATURAL GAS	Natural gas expenses.
8450 IRRIGATION WATER RIGHTS	Irrigation water rights expenses.
8460 WATER & SEWER	Water and sewer expenses.
8510 REC SUPPLIES/TRAINING	Equipment for recreation programs including port a potties.
8520 PROGRAM PRINTING/MAIL/DESIGN	Not planning to produce printed rec guides
8525 REC ADVERTISING	Facebook ads and The Roundup.
8527 CRIMINAL BACKGROUND	Background checks on our instructors, coaches and volunteers.
8531 MOVIES IN THE PARK	Moved to the Foundation
8541 OPEN GYM BASKETBALL	Expenses for open gym basketball program.
8542 BASKETBALL (YOUTH)	Expenses related to the youth basketball program.
8544 ADULT BASKETBALL	Expenses related to the adult basketball program.
8547 DADDY DAUGHTER	Moved to Foundation.
8549 ADULT FLAG FOOTBALL	Expenses for Adult Flag Football program.
8551 TACKLE FOOTBALL	Expenses related to Tackle Football program.
8552 DOG OBEDIENCE	Moved to recreation program GL line.
8555 DRAMA / MUSIC THEATER	Registration payout for Drama/Music Theater.
8560 HUNTERS ED	No longer offering this class.
8566 ADULT SOCCER	Expenses related to the adult soccer program.
8562 OTHER (Misc) CLASSES	Any new classes offered that does not have a GL line budgeted.
8567 SOCCER	Expenses related to the youth soccer program.
8568 SPRING SOCCER	Expenses related to the spring soccer program.
8610 ELECTION COST	Board position #1 and #3 are up for election in May 2025.
8615 RECREATION REGISTRATION SFTWR	Annual CivicRec payment.
8620 AUDIT FEES	Auditors fees to prepare financials for annual audit for Secretary of State, allocate cost appropriated to other funds, based on % of assets. New auditor for FY23-24, will have extra fees to create financial reports but potentially less hours than estimated but will not know until performing audit. Dist=69%, RV=23%, OL=5%, Hystk=3%
8630 WEB HOSTING	Host our own website with an annual fee.
8631 IT SERVICES	IT services monthly contract.
8635 COPIER LEASE	Purchased copy machine, no longer have a lease
8640 ACCOUNTING SOFTWARE	Monthly payment for accounting software.
8640 ACCOUNTING SOFTWARE	Monthly payment for accounting software.
8645 CHARGE CARD TRANS FEES	Credit card transaction fees for online and square payments.

8650 CONSULTING (LEGAL, FINANCIAL, BW)	Legal fees and financial consulting. Additional expenses for possible annexation.
8655 JANITORIAL	Office cleaning (\$275/mo)
8660 INSURANCE & BONDS	District insurance payment.
8662 TRANSFER TO CCP&R FOUNDATION	To assist operation costs of CCPRD's Foundation and \$5,000 contribution to the Crook County Foundation as a founding partner.
8680 BANK CHARGES	Bank account charges increased due to sweep account charges.
8690 OTHER PROGRAMS	Any other program expenses.
8890 OFFICE MACHINE RENT	No longer have postage machine
8910 ADVERTISING	Job listings, meeting notices, budget notices, promotional products
8920 DUES, SUBSCRIPTION & MEMBERSHIP	Background checks, drug screens & DMV records on employees; drug consortium; SDAO membership; safe deposit box; irrigation units; Google Drive; Chamber of Commerce; Crook County Foundation; Historical Society; Costco; Xmas in the Pines; PERS; Gov Ethics Comm; ORPA; OGFOA; newspaper; Canva; When I Work; Adobe Acrobat; Online Waiver
8930 TRAINING & EDUCATION	SDAO conference, ORPA conference, pesticides training x6, pool operators, playground inspection conference x1, Lifeguard Cert, SDAO classes x10, Caselle Conference, NRPA conference, Oregon Government Finance Officers Association.
8940 TRAVEL & SUBSISTENCE	Travel expenses for lodging, airfare, rental car, and meals associated with trainings and conferences
8950 LICENSE & PERMIT	Boiler permit for pool, pool (environmental) permit, endica mailing stamp, CDL licenses, pesticide permits (all year-round staff getting certified)
8955 BOARD EXP/DISCRECINARY FUNDS	Board meeting dinners, board requested items, funds for board to have discretion over to distribute throughout year when approached with unexpected donation requests
8960 PRINTING & FORMS	Printing and forms expenses.
8990 OTHER EXPENDITURE	Water for the office, business lunches, sponsorships, employee birthdays, CAPRA application fee, University of Oregon Annexation Study and 4th of July firework contribution.

Capital Outlay

9010 EQUIPMENT PURCHASES	Capital equipment purchases including a Bobcat Flail Mower, and a Topdresser.
9015 OFFICE EQUIP PURCHASE	Capital office equipment purchases.
9020 VEHICLE REPLACEMENT	Purchase of a Super 104 Zero Turn Hustler Turf Mower.
9030 BUILDING & LAND IMPROVEMENTS	Capital building and land improvements to include fencing around the Gary Ward field and Crooked River pumphouse and a renovation to the office front desk area.

Debt Service, Transfers, Operating Contingency

9110 DEBT SERVICE OUTLAY	No debt service for 2024/2025.
9210 TRANSFER / EQUIPMENT RESERVE	General fund transfer to Equipment Reserve.
9240 TRANSFER - CAPITAL IMPROV - PARKS	General Fund transfer to Capital Improvement - Parks
9510 OPERATING CONTINGENCY	Budget for Operating Contingency

**FY 2024-25 BUDGET
CROOK COUNTY PARKS AND RECREATION DISTRICT
RV PARK OPERATING FUND (Dept 50)**

RV PARK RESOURCES

	AUDITED/ ACTUAL	AUDITED/ ACTUAL	AUDITED/ ACTUAL	ADOPTED/ CURRENT BUDGET	ESTIMATED ENDING BALANCES	PROPOSED BUDGET	CHANGE FROM PFY	CHANGE FROM PFY
	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	FYE 6/30/24	FYE 6/30/24	FYE 6/30/25	\$ Increase/ (Decrease)	% Increase/ Decrease
CASH CARRY OVER			\$ 78,372.94	\$ 819.38	\$ (1,146.00)	\$ (0.00)	\$ (819.38)	-100.00%
6110 INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 15,175.00	\$ 15,175.00	100.00%
6210 MONTHLIES	\$ 203,985.13	\$ 373,680.94	\$ 293,501.15	\$ 325,000.00	\$ 244,280.00	\$ 300,000.00	\$ (25,000.00)	-7.69%
6225 SPACE RENTAL FEES-DAILY/WEEKLY	\$ 245,352.80	\$ 201,287.06	\$ 197,144.34	\$ 200,000.00	\$ 178,689.00	\$ 200,000.00	\$ -	0.00%
6247 ROOM TAX	\$ 26,609.45	\$ 22,365.23	\$ 21,907.16	\$ 21,000.00	\$ 19,811.00	\$ 21,000.00	\$ -	0.00%
6255 DUMP FEES	\$ 24,974.87	\$ 21,421.42	\$ 19,738.54	\$ 22,500.00	\$ 20,620.00	\$ 21,000.00	\$ (1,500.00)	-6.67%
6220 WOOD SALES	\$ 230.00	\$ 121.40	\$ 215.00	\$ 275.00	\$ 180.00	\$ 275.00	\$ -	0.00%
6221 ICE SALES	\$ 1,790.00	\$ 861.25	\$ 474.00	\$ 1,250.00	\$ 647.00	\$ 1,000.00	\$ (250.00)	-20.00%
6222 SHOWERS	\$ 1,310.00	\$ 445.00	\$ 1,121.00	\$ 1,000.00	\$ 926.00	\$ 1,000.00	\$ -	0.00%
6223 WATER FILL	\$ 1,186.05	\$ 1,577.99	\$ 1,233.00	\$ 1,500.00	\$ 1,309.00	\$ 1,500.00	\$ -	0.00%
6224 RV PARTS SALES	\$ 4,281.74	\$ 2,081.00	\$ 1,859.20	\$ 2,000.00	\$ 954.00	\$ 1,000.00	\$ (1,000.00)	-50.00%
6226 EV CHARGING		\$ 10.00	\$ 112.48	\$ -	\$ 737.00	\$ 600.00	\$ 600.00	100.00%
6258 LAUNDRY FACILITY	\$ 18,138.55	\$ 23,080.00	\$ 14,935.25	\$ 20,000.00	\$ 12,078.00	\$ 15,000.00	\$ (5,000.00)	-25.00%
6259 VENDING MACHINES	\$ 2,060.96	\$ 1,916.79	\$ 1,713.31	\$ 2,000.00	\$ 2,018.00	\$ 2,000.00	\$ -	0.00%
6260 MISC. INCOME	\$ 13,221.00	\$ 19,038.50	\$ 19,290.00	\$ 17,500.00	\$ 13,897.00	\$ 15,000.00	\$ (2,500.00)	-14.29%
6265 GRANT REVENUE	\$ 5,458.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
6270 OFFICE RENT	\$ 7,250.00	\$ 7,200.00	\$ 7,800.00	\$ 7,200.00	\$ 6,600.00	\$ 7,200.00	\$ -	0.00%
6610 RV LICENSE FEES	\$ 86,783.01	\$ 94,403.91	\$ 81,996.59	\$ 90,000.00	\$ 86,536.00	\$ 92,600.00	\$ 2,600.00	2.89%
TOTAL RESOURCES	\$ 642,631.68	\$ 769,490.49	\$ 741,413.96	\$ 712,044.38	\$ 600,136.00	\$ 694,350.00	\$ (17,694.38)	-2.49%
BEGINNING WORKING CAPITAL	\$ 48,342.83	\$ 973.11						
RV PARK TOTAL RESOURCES	\$ 690,974.51	\$ 770,463.60	\$ 741,413.96			\$ 694,350.00		
AUDITORS ADJUSTMENTS	\$ -	\$ -	\$ -					
ENDING WORKING CAPITAL	\$ 973.11	\$ 80,450.94						

RV PARK REQUIREMENTS

PERSONNEL SERVICES

	AUDITED/ ACTUAL	AUDITED/ ACTUAL	AUDITED/ ACTUAL	ADOPTED/ CURRENT BUDGET	ESTIMATED ENDING BALANCES	PROPOSED BUDGET	CHANGE FROM PFY	CHANGE FROM PFY
	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	FYE 6/30/23	FYE 6/30/24	\$ Increase/ (Decrease)	% Increase/ Decrease
SALARIES								
7012 ADMINISTRATION	\$ 11,486.92	\$ 12,037.56	\$ 8,129.04	\$ 9,555.00	\$ 7,117.18	\$ 14,363.40	\$ 4,808.40	50.32%
7015 MAINTENANCE TECH II (Year-round)	\$ 4,430.15	\$ 6,324.00	\$ 37,589.62	\$ 42,800.00	\$ 40,533.50	\$ 44,036.76	\$ 1,236.76	2.89%
7020 OFFICE HELP (2)	\$ 15,977.72	\$ 18,154.44	\$ 20,946.92	\$ 31,538.88	\$ 17,159.17	\$ 31,317.02	\$ (221.86)	-0.70%
7030 SEASONAL MAINTENANCE TECH	\$ 21,620.70	\$ 27,222.79	\$ 12,015.61	\$ 15,969.10	\$ 14,689.19	\$ 24,093.72	\$ 8,124.62	50.88%
7040 SPECIAL PROJECTS	\$ 96.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	0.00%
TOTAL SALARIES	\$ 53,611.49	\$ 63,738.79	\$ 78,681.19	\$ 109,862.98	\$ 79,499.04	\$ 123,810.90	\$ 13,947.92	12.70%
PAYROLL TAXES & BENEFITS								
7110 PAYROLL TAXES	\$ 4,673.23	\$ 5,655.33	\$ 6,550.46	\$ 12,853.97	\$ 8,194.00	\$ 14,485.92	\$ 1,631.95	12.70%

7120 WORKERS COMP INS.	\$ 1,631.30	\$ 1,263.50	\$ 1,820.32	\$ 2,413.32	\$ 1,327.94	\$ 1,812.48	\$ (600.84)	-24.90%
7130 RETIREMENT	\$ 259.91	\$ 2,111.11	\$ 5,035.03	\$ 5,136.00	\$ 6,720.82	\$ 5,500.00	\$ 364.00	7.09%
7160 FLEX SPENDING	\$ 14.17	\$ 97.76	\$ 229.50	\$ 255.00	\$ -	\$ 250.00	\$ (5.00)	-1.96%
7140 MEDICAL INSURANCE	\$ 1,403.88	\$ 7,890.33	\$ 19,557.90	\$ 22,000.80	\$ 20,460.00	\$ 25,000.00	\$ 2,999.20	13.63%
7150 HEALTH DEDUCTIBLE REIMBURSE	\$ -	\$ -	\$ -	\$ 2,600.00	\$ -	\$ 2,600.00	\$ -	0.00%
TOTAL TAXES AND BENEFITS	\$ 7,982.49	\$ 17,018.03	\$ 33,193.21	\$ 45,259.09	\$ 36,702.76	\$ 49,648.40	\$ 4,389.31	9.70%
TOTAL PERSONNEL SERVICES REQUIREMENTS	\$ 61,593.98	\$ 80,756.82	\$ 111,874.40	\$ 155,122.07	\$ 116,201.80	\$ 173,459.30	\$ 18,337.23	11.82%
MATERIALS AND SERVICES								
SUPPLIES	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	FYE 6/30/23	FYE 6/30/24	\$ Increase/ (Decrease)	% Increase/ Decrease
8010 OFFICE SUPPLIES/POSTAGE	\$ 503.07	\$ 179.55	\$ 175.73	\$ 500.00	\$ 62.82	\$ 500.00	\$ -	0.00%
8020 COPIER SUPPLIES	\$ -	\$ -	\$ 33.29	\$ 100.00	\$ -	\$ 100.00	\$ -	0.00%
8030 COMPUTER SUPPLIES	\$ 301.94	\$ 214.40	\$ 78.98	\$ 500.00	\$ 200.00	\$ 500.00	\$ -	0.00%
8040 SMALL TOOLS & EQUIPMENT	\$ 782.49	\$ 1,098.96	\$ 146.92	\$ 2,500.00	\$ 2,268.02	\$ 2,500.00	\$ -	0.00%
8050 WOOD	\$ 499.35	\$ 93.75	\$ 234.00	\$ 500.00	\$ 266.50	\$ 500.00	\$ -	0.00%
8051 ICE	\$ 1,089.00	\$ 746.75	\$ 422.75	\$ 1,000.00	\$ 704.00	\$ 1,000.00	\$ -	0.00%
8052 SHOWERS			\$ 417.50	\$ 1,000.00	\$ 308.00	\$ 1,000.00	\$ -	0.00%
8054 WATER FILL			\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	0.00%
8055 LAUNDRY ROOM SUPPLIES	\$ 105.83	\$ 434.10	\$ -	\$ 750.00	\$ -	\$ 750.00	\$ -	0.00%
8057 VENDING MACHINE SUPPLIES	\$ 882.23	\$ 973.14	\$ 1,155.64	\$ 1,500.00	\$ 1,083.00	\$ 1,500.00	\$ -	0.00%
8058 RV PARTS TO SELL	\$ 5,439.54	\$ 3,027.63	\$ -	\$ 3,000.00	\$ -	\$ 2,000.00	\$ (1,000.00)	-33.33%
8060 JANITORIAL AND CLEANING	\$ 9,321.15	\$ 6,961.94	\$ 5,954.23	\$ 10,000.00	\$ 5,448.00	\$ 10,000.00	\$ -	0.00%
8075 SAFETY SUPPLIES		\$ 60.56	\$ 7.99	\$ 150.00	\$ -	\$ 150.00	\$ -	0.00%
8085 STAFF UNIFORMS	\$ 850.27	\$ 486.06	\$ 781.49	\$ 500.00	\$ 481.00	\$ 500.00	\$ -	0.00%
TOTAL SUPPLIES REQUIREMENTS	\$ 19,774.87	\$ 14,276.84	\$ 9,408.52	\$ 22,500.00	\$ 10,821.34	\$ 21,500.00	\$ (1,000.00)	-4.44%
REPAIRS AND MAINTENANCE								
8210 COMPUTER/PHONE MAINTENANCE	\$ 45.00	\$ 80.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	0.00%
8220 GAS/OIL/LUBE	\$ 2,430.10	\$ 2,980.40	\$ 3,972.54	\$ 4,000.00	\$ 3,448.00	\$ 4,000.00	\$ -	0.00%
8235 EQUIPMENT REPAIR AND MAINT.	\$ 612.82	\$ 2,292.15	\$ 4,225.51	\$ 2,500.00	\$ 1,670.00	\$ 5,001.00	\$ 2,501.00	100.04%
8250 BUILDING REPAIR AND MAINT.	\$ 969.60	\$ 14,473.14	\$ 1,417.52	\$ 10,000.00	\$ 8,638.00	\$ 22,674.00	\$ 12,674.00	126.74%
8260 GROUNDS IMPROVEMENT	\$ 10,101.52	\$ 7,561.73	\$ 17,530.81	\$ 17,500.00	\$ 13,231.00	\$ 17,500.00	\$ -	0.00%
TOTAL REPAIRS AND MAINTENANCE REQUIREMENTS	\$ 14,159.04	\$ 27,387.42	\$ 27,146.38	\$ 34,500.00	\$ 26,987.00	\$ 49,675.00	\$ 15,175.00	43.99%
UTILITY SERVICES								
8410 TRASH DISPOSAL	\$ 7,000.00	\$ 7,000.00	\$ 7,381.00	\$ 8,000.00	\$ 7,293.00	\$ 7,000.00	\$ (1,000.00)	-12.50%
8420 TELEPHONE	\$ 1,245.34	\$ 1,650.21	\$ 589.61	\$ 600.00	\$ 564.00	\$ 706.00	\$ 106.00	17.67%
8425 INTERNET	\$ 7,821.41	\$ 8,037.90	\$ 8,307.38	\$ 8,500.00	\$ 8,780.00	\$ 8,500.00	\$ -	0.00%
8430 ELECTRICITY	\$ 38,801.01	\$ 62,133.45	\$ 58,761.61	\$ 65,000.00	\$ 55,706.00	\$ 65,000.00	\$ -	0.00%
8440 NATURAL GAS	\$ 2,122.79	\$ 2,636.31	\$ 3,159.57	\$ 4,000.00	\$ 3,158.00	\$ 4,000.00	\$ -	0.00%
8450 IRRIGATION WATER RIGHTS	\$ 213.80	\$ 217.80	\$ 174.00	\$ 250.00	\$ 184.00	\$ 250.00	\$ -	0.00%
8460 WATER AND SEWER	\$ 10,755.71	\$ 11,625.79	\$ 11,823.94	\$ 15,000.00	\$ 10,178.00	\$ 12,000.00	\$ (3,000.00)	-20.00%
TOTAL UTILITY SERVICES REQUIREMENTS	\$ 67,960.06	\$ 93,301.46	\$ 90,197.11	\$ 101,350.00	\$ 85,863.00	\$ 97,456.00	\$ (3,894.00)	-3.84%
CONTRACTUAL								
8620 AUDIT FEES	\$ 2,030.00	\$ 2,109.60	\$ 3,070.50	\$ 7,797.00	\$ 5,424.00	\$ 6,900.00	\$ (897.00)	-11.50%
8625 OREGON TOURISM TAX (1.5%)	\$ 3,619.36	\$ 3,054.01	\$ 3,333.98	\$ 3,000.00	\$ 3,643.00	\$ 3,000.00	\$ -	0.00%
8630 ROOM TAX (8.5%)	\$ 19,604.64	\$ 16,082.87	\$ 15,753.45	\$ 17,000.00	\$ 14,261.00	\$ 17,000.00	\$ -	0.00%
8631 IT SERVICES			\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ -	0.00%
8640 SANI STAR/ DUMP STATION	\$ 815.97	\$ 780.00	\$ 1,350.00	\$ 1,920.00	\$ 1,440.00	\$ 1,920.00	\$ -	0.00%

8650 CHG CARD TRANSACTION EXP	\$ 10,437.04	\$ 13,121.33	\$ 10,279.84	\$ 15,000.00	\$ 10,801.00	\$ 11,000.00	\$ (4,000.00)	-26.67%
8655 LEGAL COUNSEL	\$ 227.50	\$ 722.50	\$ 60.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0.00%
8660 INSURANCE	\$ 5,415.18	\$ 4,512.36	\$ 6,045.67	\$ 5,492.35	\$ 5,000.00	\$ 6,046.00	\$ 553.65	10.08%
8661 RESERVATION SYSTEM	\$ 6,806.08	\$ 5,679.08	\$ 5,476.08	\$ 8,000.00	\$ 5,099.00	\$ 5,500.00	\$ (2,500.00)	-31.25%
8635 TRANSFER TO COUNTY	\$ 196,000.00	\$ 148,000.00	\$ 173,000.00	\$ 96,250.00	\$ 125,279.21	\$ 77,121.85	\$ (19,128.15)	-19.87%
TOTAL CONTRACTUAL REQUIREMENTS	\$ 244,955.77	\$ 194,061.75	\$ 220,169.52	\$ 157,259.35	\$ 172,747.21	\$ 131,287.85	\$ (25,971.50)	-16.52%
SUNDRY								
8910 ADVERTISING	\$ 1,081.00	\$ 836.00	\$ 988.00	\$ 2,000.00	\$ 620.00	\$ 2,000.00	\$ -	0.00%
8920 DUES/SUBSCRIB/MEMBERSHIP	\$ 2,475.50	\$ 2,402.50	\$ 1,369.50	\$ 5,000.00	\$ 1,814.00	\$ 2,500.00	\$ (2,500.00)	-50.00%
8930 TRAINING AND EDUCATION	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	0.00%
8940 TRAVEL AND SUBSISTENCE	\$ -	\$ -	\$ -	\$ 500.00	\$ 200.00	\$ 500.00	\$ -	0.00%
8950 LICENSE AND PERMITS	\$ -	\$ 189.00	\$ 297.00	\$ 350.00	\$ 287.00	\$ 350.00	\$ -	0.00%
8960 PRINTING	\$ 183.88	\$ 397.21	\$ -	\$ 1,000.00	\$ -	\$ 500.00	\$ (500.00)	-50.00%
8990 OTHER EXPENDITURES	\$ 2,017.99	\$ 943.27	\$ 1,452.48	\$ 2,500.00	\$ 242.00	\$ 2,500.00	\$ -	0.00%
TOTAL SUNDRY REQUIREMENTS	\$ 5,758.37	\$ 4,767.98	\$ 4,106.98	\$ 11,850.00	\$ 3,163.00	\$ 8,850.00	\$ (3,000.00)	-25.32%
TOTAL MATERIALS AND SERVICES REQUIREMENTS	\$ 352,608.11	\$ 333,795.45	\$ 351,028.51	\$ 327,459.35	\$ 299,581.55	\$ 308,768.85	\$ (18,690.50)	-5.71%
CAPITAL OUTLAY								
9010 EQUIPMENT PURCHASES	\$ -	\$ 40,525.17	\$ -	\$ 15,000.00	\$ 180.00	\$ 15,000.00	\$ -	0.00%
9020 OFFICE EQUIPMENT	\$ -	\$ 11,843.21	\$ 647.00	\$ -	\$ -	\$ -	\$ -	0.00%
9025 GRANT EXPENSES	\$ 18,026.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
9030 BUILDING & LAND IMPROVEMENTS	\$ 19,641.70	\$ 19,763.68	\$ 61,588.20	\$ 52,427.21	\$ 218.44	\$ 65,000.00	\$ 12,572.79	23.98%
TOTAL CAPITAL OUTLAY REQUIREMENTS	\$ 37,667.73	\$ 72,132.06	\$ 62,235.20	\$ 67,427.21	\$ 398.44	\$ 80,000.00	\$ 12,572.79	18.65%
DEBT SERVICE OUTLAY								
9110 DEBT SERVICE OUTLAY	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ (6,000.00)	-100.00%
TRANSFERS								
9210 ADMIN TRANSFER TO DISTRICT	\$ 32,131.58	\$ 52,757.44	\$ 45,832.90	\$ 49,785.75	\$ 42,675.00	\$ 45,000.00	\$ (4,785.75)	-9.61%
9220 GENERAL FUND TRANSFER	\$ 196,000.00	\$ 148,000.00	\$ 173,000.00	\$ 96,250.00	\$ 125,279.21	\$ 77,121.85	\$ (19,128.15)	-19.87%
9230 RV to RV RESERVE TRANSFER	\$ 10,000.00	\$ 2,570.89	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
TOTAL TRANSFERS REQUIREMENTS	\$ 238,131.58	\$ 203,328.33	\$ 218,832.90	\$ 156,035.75	\$ 177,954.21	\$ 132,121.85	\$ (23,913.90)	-15.33%
TOTAL RV PARK REQUIREMENTS	\$ 690,001.40	\$ 690,012.66	\$ 743,971.01	\$ 712,044.38	\$ 600,136.00	\$ 694,350.00	\$ (17,694.38)	-2.49%
ENDING WORKING CAPITAL	\$ 973.11	\$ 80,450.94	\$ (1,146.00)				\$ -	
REQUIREMENTS + END FUND BALANCE	\$ 690,974.51	\$ 770,463.60	\$ 742,825.01	\$ 712,044.38	\$ 600,136.00	\$ 694,350.00	\$ (17,694.38)	

\$0.00 \$0.00 \$0.00

Audit 2022-23 End Fund Balance \$ (1,146.00)

Estimated End of 2023-24			
	SAVINGS/OVER	BUDGETED	EST REV/EXP
Revenue	(\$109,943.00)	711,225.00	601,282.00
Personnel	\$38,920.27	155,122.07	116,201.80
M&S	\$27,877.80	327,459.35	299,581.55
Capital Outlay	\$67,028.77	67,427.21	398.44
Debt Service	\$0.00	6,000.00	6,000.00
Transfers	(\$21,918.46)	156,035.75	177,954.21
Contingency	\$0.00	\$0.00	\$0.00
SAVINGS	\$1,965.38	\$712,044.38	\$600,136.00
CARRY OVER	\$ (1,146.00)		

Cannot spend more than \$712,044.38

ESTIMATED END BALANCE \$819.38

Cash Carry Over Budget 2022-23 Used \$819.38

Cash Carry Over Available (\$0.00)

**Crook County Parks and Recreation District
RV Park Fund Notes**

Revenue	Notes
6210 MONTHLIES	Monthly guest revenue.
6225 SPACE RENTAL FEES-DAILY/WEEKLY	Daily/weekly guests rentals.
6247 ROOM TAX	Room tax income.
6255 DUMP FEES	Revenue collected from dump fees.
6220 WOOD SALES	Wood revenue.
6221 ICE SALES	Ice revenue.
6222 SHOWERS	Shower revenue.
6223 WATER FILL	Water fill revenue.
6224 RV PARTS SALES	RV part sales revenue.
6226 EV CHARGING	EV charging station revenue.
6258 LAUNDRY FACILITY	Laundry facility revenue.
6259 VENDING MACHINES	Vending machine revenue.
6260 MISC. INCOME	Misc. income.
6265 GRANT REVENUE	Grant revenue.
6270 OFFICE RENT	Office rent revenue.
6610 RV LICENSE FEES	RV license fees revenue.

Expenses

Personnel Services

7012 ADMINISTRATION	Allocating Business Manager and Executive Administrative Assistant hours appropriately to each campground.
7015 MAINTENANCE TECH II (Year-round)	Expenses for FT Maintenance Tech II.
7020 OFFICE HELP (2)	Expenses for seasonal on site office admin.
7030 SEASONAL MAINTENANCE TECH	Expenses for seasonal maintenance work.
7040 SPECIAL PROJECTS	Expenses for any special project staffing.
7110 PAYROLL TAXES	Payroll taxes.
7120 WORKERS COMP INS.	Expenses related to workers comp.
7130 RETIREMENT	Retirement expenses.
7160 FLEX SPENDING	Flex spending account expenses.

7140 MEDICAL INSURANCE	Employee insurance expenses.
7150 HEALTH DEDUCTIBLE REIMBURSE	Health deductible reimbursement expenses.

Materials and Services

8010 OFFICE SUPPLIES/POSTAGE	Expenses for office supplies and postage
8020 COPIER SUPPLIES	Expenses for copier supplies.
8030 COMPUTER SUPPLIES	Expenses for computer supplies.
8040 SMALL TOOLS & EQUIPMENT	Small tools and equipment purchases for the shop.
8050 WOOD	Wood expenses and host incentive.
8051 ICE	Ice expenses and host incentive.
8052 SHOWERS	Shower incentive for hosts.
8054 WATER FILL	Water fill expenses and host incentives.
8055 LAUNDRY ROOM SUPPLIES	Laundry room expenses
8057 VENDING MACHINE SUPPLIES	Vending machine supplies.
8058 RV PARTS TO SELL	RV parts inventory supplies.
8060 JANITORIAL AND CLEANING	Expenses related to janitorial cleaning of the restrooms, showers and community building.
8075 SAFETY SUPPLIES	Expenses for safety supplies.
8085 STAFF UNIFORMS	Host uniforms.
8210 COMPUTER/PHONE MAINTENANCE	Computer/phone maintenance expenses.
8220 GAS/OIL/LUBE	Gas, oil and lube expenses.
8235 EQUIPMENT REPAIR AND MAINT.	Equipment repair and maintenance expenses.
8250 BUILDING REPAIR AND MAINT.	Expenses related to building repair and maintenance.
8260 GROUNDS IMPROVEMENT	Expenses related to park ground improvements.
8410 TRASH DISPOSAL	Expenses related to trash disposal and dump fees.
8420 TELEPHONE	Telephone expenses.
8425 INTERNET	Internet expenses.
8430 ELECTRICITY	Electricity expenses.
8440 NATURAL GAS	Natural gas expenses.
8450 IRRIGATION WATER RIGHTS	Irrigation water rights payment.
8460 WATER AND SEWER	Water and sewer expenses.
8620 AUDIT FEES	RV Park portion of audit fees.
8625 OREGON TOURISM TAX (1.5%)	Quarterly, based on camper revenue, paid to state, 1.5% of camp fees

8630 ROOM TAX (8.5%)	Based on camper revenue, paid to County, 8.5%
8631 IT SERVICES	Expenses related to IT services.
8640 SANI STAR/ DUMP STATION	Expenses related to dump station.
8650 CHG CARD TRANSACTION EXP	Expenses related to credit card transaction fees.
8655 LEGAL COUNSEL	Expenses related to legal counsel.
8660 INSURANCE	Insurance expenses.
8661 RESERVATION SYSTEM	Expenses related to the CampLife system.
8635 TRANSFER TO COUNTY	Surplus revenue split to county.
8910 ADVERTISING	Advertising expenses.
8920 DUES/SUBSCRIB/MEMBERSHIP	Dues, subscriptions and membership expenses.
8930 TRAINING AND EDUCATION	Training and education expenses.
8940 TRAVEL AND SUBSISTENCE	Travel and subsistence expenses.
8950 LICENSE AND PERMITS	License and permit expenses.
8960 PRINTING	Printing expenses.
8990 OTHER EXPENDITURES	Other expenses.

Capital Outlay

9010 EQUIPMENT PURCHASES	Capital equipment expenses.
9020 OFFICE EQUIPMENT	Capital office equipment purchases
9025 GRANT EXPENSES	Grant expense purchases.
9030 BUILDING & LAND IMPROVEMENTS	Equipment related to capital building and land improvements.

Debt Service Outlay and Transfers

9110 DEBT SERVICE OUTLAY	Expenses to pay back a debt service.
9210 ADMIN TRANSFER TO DISTRICT	Admin transfer to district.
9220 GENERAL FUND TRANSFER	General fund transfer
9230 RV to RV RESERVE TRANSFER	Transfer to RV reserve fund.

**FY 2024-25 BUDGET
CROOK COUNTY PARKS & RECREATION
OCHOCO LAKE OPERATING FUND (Dept 30)**

OCHOCO LAKE RESOURCES

	AUDITED/ ACTUAL	AUDITED/ ACTUAL	AUDITED/ ACTUAL	ADOPTED/ CURRENT BUDGET	ESTIMATED ENDING BALANCES	PROPOSED BUDGET	CHANGE FROM PFY	CHANGE FROM PFY
	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	FYE 6/30/24	FYE 6/30/24	FYE 6/30/25	\$ Increase/ (Decrease)	% Increase/ Decrease
CASH CARRY OVER			\$ 3,199.73	\$ 65.83	\$ 13,517.00	\$431.38		
6110 INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,489.00	\$ 2,489.00	100.00%
6215 CAMP SITE FEES	\$ 55,682.54	\$ 35,887.06	\$ 43,683.47	\$ 45,000.00	\$ 45,289.50	\$ 45,000.00	\$ -	0.00%
6247 ROOM TAX	\$ 6,186.96	\$ 3,987.44	\$ 4,851.53	\$ 4,725.00	\$ 5,091.00	\$ 5,000.00	\$ 275.00	5.82%
6220 WOOD	\$ 4,794.80	\$ 1,169.10	\$ 3,100.00	\$ 3,000.00	\$ 2,755.00	\$ 2,660.00	\$ (340.00)	-11.33%
6224 ICE	\$ 2,595.00	\$ 856.00	\$ 1,443.00	\$ 1,500.00	\$ 1,333.00	\$ 1,260.00	\$ (240.00)	-16.00%
6225 SHOWERS	\$ 143.60	\$ (10.00)	\$ 345.00	\$ 500.00	\$ 375.00	\$ 410.00	\$ (90.00)	-18.00%
6226 WORMS	\$ -	\$ 48.00	\$ 490.00	\$ 500.00	\$ 290.00	\$ 300.00	\$ (200.00)	-40.00%
6259 VENDING MACHINES	\$ 961.61	\$ 912.18	\$ 913.91	\$ 1,250.00	\$ 1,099.42	\$ 1,135.00	\$ (115.00)	-9.20%
6260 MISC/RESV SYSTEM SURCHARGE	\$ 5,696.00	\$ 4,539.39	\$ 17,729.50	\$ 6,000.00	\$ 4,115.00	\$ 6,000.00	\$ -	0.00%
6620 MARINE BOARD GRANT	\$ 5,137.50	\$ -	\$ 11,901.00	\$ 10,275.00	\$ 11,900.00	\$ -	\$ (10,275.00)	-100.00%
6630 FLOATING RESTROOM GRANT	\$ 3,500.00	\$ -	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	0.00%
6610 R.V.LICENSE FEES	\$ 36,075.99	\$ 39,247.09	\$ 34,093.41	\$ 37,000.00	\$ 26,983.00	\$ 32,600.00	\$ (4,400.00)	-11.89%
TOTAL RESOURCES	\$ 120,774.00	\$ 86,636.26	\$ 118,550.82	\$ 116,815.83	\$ 114,747.92	\$ 104,285.38	\$ (15,385.00)	-10.73%
BEGINNING WORKING CAPITAL	\$ 31,303.47	\$ 52,693.09						
TOTAL RESOURCES	\$ 152,077.47	\$ 139,329.35	\$ 118,550.82			\$ 104,285.38		
ENDING WORKING CAPITAL	\$ 52,693.09	\$ 3,562.73						

OCHOCO LAKE REQUIREMENTS

PERSONNEL SERVICES

	AUDITED/ ACTUAL	AUDITED/ ACTUAL	AUDITED/ ACTUAL	ADOPTED/ CURRENT BUDGET	ESTIMATED ENDING BALANCES	PROPOSED BUDGET	CHANGE FROM PFY	CHANGE FROM PFY
SALARIES	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	FYE 6/30/23	FYE 6/30/24	\$ Increase/ (Decrease)	% Increase/ Decrease
7035 ADMINISTRATIVE		\$ 1,931.70	\$ 1,871.37	\$ 2,631.00	\$ 4,648.28	\$ 3,157.12	\$ 526.12	20.00%
7030 SEASONAL MAINTENANCE TECH	\$ 12,698.65	\$ 12,119.76	\$ 11,031.48	\$ 24,750.80	\$ 10,738.00	\$ 25,069.68	\$ 318.88	1.29%

7040 EMPLOYEES (MARINE BOARD)	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ -	\$ 2,800.00	\$ -	0.00%
7041 SPECIAL PROJECTS	\$ 480.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ (10,000.00)	-100.00%
7110 PAYROLL TAXES	\$ 1,913.43	\$ 1,494.42	\$ 1,375.91	\$ 4,701.27	\$ 1,200.00	\$ 4,656.60	\$ (44.67)	-0.95%
7120 WORKMANS COMPENSATION	\$ 830.46	\$ 343.08	\$ 703.14	\$ 1,189.67	\$ 472.13	\$ 727.44	\$ (462.23)	-38.85%
TOTAL PAYROLL REQUIREMENTS	\$ 18,722.54	\$ 18,688.96	\$ 17,781.90	\$ 46,072.74	\$ 17,058.41	\$ 36,410.84	\$ (9,661.90)	-20.97%
MATERIAL AND SERVICES								
SUPPLIES								
8050 WOOD	\$ 2,950.80	\$ 1,041.25	\$ 2,581.75	\$ 3,000.00	\$ 2,883.00	\$ 3,000.00	\$ -	0.00%
8051 ICE	\$ 1,399.50	\$ 757.25	\$ 1,525.00	\$ 1,500.00	\$ 1,217.00	\$ 1,500.00	\$ -	0.00%
8052 SHOWERS		\$ -	\$ 310.00	\$ 500.00	\$ 160.00	\$ 500.00	\$ -	0.00%
8053 WORMS		\$ 204.75	\$ 320.25	\$ 350.00	\$ 299.00	\$ 350.00	\$ -	0.00%
8057 VENDING MACHINE SUPPLIES	\$ 1,037.80	\$ 431.45	\$ 774.19	\$ 1,000.00	\$ 915.00	\$ 1,000.00	\$ -	0.00%
8060 JANITORIAL AND CLEANING	\$ 1,530.55	\$ 1,861.88	\$ 2,000.00	\$ 2,000.00	\$ 2,547.00	\$ 2,500.00	\$ 500.00	25.00%
8085 STAFF UNIFORMS	\$ 574.31	\$ 156.26	\$ 72.46	\$ 500.00	\$ 394.00	\$ 500.00	\$ -	0.00%
TOTAL SUPPLIES REQUIREMENTS	\$ 7,492.96	\$ 4,452.84	\$ 7,583.65	\$ 8,850.00	\$ 8,415.00	\$ 9,350.00	\$ 500.00	5.65%
REPAIRS AND MAINTENANCE								
8220 GAS AND OIL	\$ 972.07	\$ 1,000.00	\$ 1,445.04	\$ 1,750.00	\$ 1,458.00	\$ 1,750.00	\$ -	0.00%
8235 EQUIPMENT REPAIR AND MAINT.	\$ 54.90	\$ 289.96	\$ 234.93	\$ 750.00	\$ 388.00	\$ 750.00	\$ -	0.00%
8240 MARINE BOARD REP. & MAINT	\$ 1,340.28	\$ 1,692.98	\$ 2,993.19	\$ 2,000.00	\$ 1,884.00	\$ -	\$ (2,000.00)	-100.00%
8250 MARINE MAINT FLOAT RESTROOM	\$ 868.00	\$ -	\$ 2,993.19	\$ 1,000.00	\$ 500.00	\$ 1,000.00	\$ -	0.00%
8260 GROUNDS IMPROVEMENT	\$ 5,435.91	\$ 2,683.79	\$ 7,315.66	\$ 12,500.00	\$ 9,284.00	\$ 11,500.00	\$ (1,000.00)	-8.70%
TOTAL REPAIRS AND MAINTENANCE REQUIREMENTS	\$ 8,671.16	\$ 5,666.73	\$ 14,982.01	\$ 18,000.00	\$ 13,514.00	\$ 15,000.00	\$ (3,000.00)	-20.00%
UTILITY SERVICES								
8410 TRASH DISPOSAL	\$ 969.00	\$ 1,250.00	\$ 874.00	\$ 1,500.00	\$ 1,366.00	\$ 1,500.00	\$ -	0.00%
8420 TELEPHONE	\$ 490.40	\$ 381.84	\$ 716.49	\$ -	\$ 718.00	\$ -	\$ -	0.00%
8425 INTERNET	\$ 639.00	\$ 400.68	\$ 648.00	\$ 650.00	\$ 648.00	\$ 480.00	\$ (170.00)	-26.15%
8430 ELECTRICITY	\$ 1,775.84	\$ 2,049.78	\$ 2,076.70	\$ 2,500.00	\$ 1,958.00	\$ 2,500.00	\$ -	0.00%
8440 PROPANE	\$ 1,634.94	\$ 1,159.85	\$ 2,513.51	\$ 2,500.00	\$ 2,400.00	\$ 2,500.00	\$ -	0.00%
TOTAL UTILITY REQUIREMENTS	\$ 5,509.18	\$ 5,242.15	\$ 6,828.70	\$ 7,150.00	\$ 7,090.00	\$ 6,980.00	\$ (170.00)	-2.38%
CONTRACTUAL								
8620 AUDIT FEES	\$ 140.00	\$ 586.00	\$ 667.50	\$ 1,695.00	\$ 1,356.00	\$ 1,500.00	\$ (195.00)	-11.50%
8625 STATE TOURISM TAX (1.5%)	\$ 812.70	\$ 560.55	\$ 722.33	\$ 675.00	\$ 719.00	\$ 675.00	\$ -	0.00%
8630 COUNTY ROOM TAX (8.5%)	\$ 4,494.92	\$ 2,897.87	\$ 3,525.83	\$ 3,825.00	\$ 3,099.00	\$ 3,825.00	\$ -	0.00%
8645 CREDIT CARD TRANS FEES	\$ 1,224.23	\$ 701.50	\$ 785.14	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0.00%
8660 INSURANCE	\$ 1,592.70	\$ 1,388.42	\$ 1,608.58	\$ 1,819.77	\$ 1,800.00	\$ 2,043.00	\$ 223.23	12.27%
8661 RESERVATION SYSTEM	\$ 6,669.46	\$ 5,236.47	\$ 5,474.96	\$ 6,500.00	\$ 4,932.00	\$ 5,000.00	\$ (1,500.00)	-23.08%

8680 CONTRACT LABOR / TREE TRIM	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	0.00%
8690 WATER TESTING	\$ 327.50	\$ 655.00	\$ 709.00	\$ 750.00	\$ 675.00	\$ 750.00	\$ -	0.00%
TOTAL CONTRACTUAL REQUIREMENTS	\$ 15,261.51	\$ 13,525.81	\$ 13,493.34	\$ 17,764.77	\$ 12,581.00	\$ 16,293.00	\$ (1,471.77)	-8.28%
SUNDRY								
8910 ADVERTISING	\$ 30.00	\$ 560.00	\$ 350.00	\$ 500.00	\$ 360.00	\$ 500.00	\$ -	0.00%
8960 PRINTING	\$ 333.39	\$ 150.00	\$ -	\$ 750.00	\$ -	\$ 500.00	\$ (250.00)	-33.33%
8920 DUES & SUBSCRIPTIONS		\$ 274.23	\$ 150.00	\$ 850.00	\$ 617.00	\$ 750.00	\$ (100.00)	-11.76%
8990 OTHER EXPENDITURES	\$ 1,017.75	\$ 60.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0.00%
TOTAL SUNDRY REQUIREMENTS	\$ 1,381.14	\$ 1,044.23	\$ 500.00	\$ 3,100.00	\$ 977.00	\$ 2,750.00	\$ (350.00)	-11.29%
TOTAL MATERIAL AND SERVICES REQUIREMENTS	\$ 38,315.95	\$ 29,931.76	\$ 43,387.70	\$ 54,864.77	\$ 42,577.00	\$ 50,373.00	\$ (4,491.77)	-8.19%
CAPITAL OUTLAY								
9010 EQUIPMENT PURCHASES	\$ 499.99	\$ 679.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
9020 OFFICE/ADMIN IMPROVEMENTS	\$ 2,670.85	\$ 2,021.50	\$ 323.50	\$ -	\$ -	\$ -	\$ -	0.00%
9030 BUILDING/LAND IMPROVEMENTS	\$ 236.35	\$ 13,180.45	\$ -	\$ 2,701.21	\$ -	\$ 2,500.00	\$ (201.21)	-7.45%
TOTAL CAPITAL OUTLAY REQUIREMENTS	\$ 3,407.19	\$ 15,880.95	\$ 323.50	\$ 2,701.21	\$ -	\$ 2,500.00	\$ (201.21)	-7.45%
TRANSFERS								
9211 ADMIN TRANSFER TO DISTRICT	\$ 6,038.70	\$ 5,514.95	\$ 7,223.13	\$ 8,177.11	\$ 6,681.13	\$ 7,518.54	\$ (658.57)	-8.05%
9210 TRANS TO GENERAL	\$ 10,000.00	\$ 12,500.00	\$ 13,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
9230 TRANS TO CAMPGROUND RESV	\$ 22,900.00	\$ 53,250.00	\$ 29,500.00	\$ -	\$ 43,000.00	\$ 2,483.00	\$ 2,483.00	0.00%
TOTAL TRANSFERS REQUIREMENTS	\$ 38,938.70	\$ 71,264.95	\$ 49,723.13	\$ 13,177.11	\$ 54,681.13	\$ 15,001.54	\$ 1,824.43	13.85%
TOTAL REQUIREMENTS	\$ 99,384.38	\$ 135,766.62	\$ 111,216.23	\$ 116,815.83	\$ 114,316.54	\$ 104,285.38	\$ (12,530.45)	-10.73%
END FUND BALANCE	\$ 52,693.09	\$ 3,562.73	\$ 13,517.00					
REQUIREMENTS + END FUND BALANCE	\$ 152,077.47	\$ 139,329.35	\$ 124,733.23	\$ 116,815.83	\$ 114,316.54	\$ 104,285.38	\$ (12,530.45)	-10.73%

(\$0.00)

Audit 2022-23 End Fund Balance \$ 13,517.00

Estimated End of 2023-24			
	SAVINGS/OVER	BUDGETED	EST REV/EXP
Revenue	(\$15,519.08)	116,750.00	101,230.92
Personnel	\$29,014.33	\$46,072.74	\$17,058.41
M&S	\$12,287.77	\$54,864.77	\$42,577.00
Capital Outlay	\$2,701.21	\$2,701.21	\$0.00
Transfers	(\$41,504.02)	\$13,177.11	\$54,681.13

Cannot spend more than \$116,815.83

SAVINGS	(\$13,019.79)	\$114,316.54
CARRY OVER	\$ 13,517.00	
ESTIMATED END BALANCE	<u>\$497.21</u>	

Cash Carry Over Budget 2022-23 Used \$65.83
Cash Carry Over Available \$431.38

**Crook County Parks and Recreation District
Ochoco Lake Fund Notes**

Revenue	Notes
6215 CAMP SITE FEES	Campsite fees revenue.
6247 ROOM TAX	Previously was a portion of the camp fees-separating out now. 10% of Camp Fees-County=8.5% & State=1.5%
6220 WOOD	Income from wood sales.
6220 WOOD	Income from wood sales.
6224 ICE	Income from ice sales.
6225 SHOWERS	Income from shower sales.
6226 WORMS	Income from worm sales.
6259 VENDING MACHINES	Income from vending machines.
6260 MISC/RESV SYSTEM SURCHARGE	Reservation system surcharge, extra parking.
6620 MARINE BOARD GRANT	Marine Board grant money for day use and boat launch area.
6630 FLOATING RESTROOM GRANT	Floating restroom grant revenue.
6610 R.V.LICENSE FEES	Ochoco Lake receives a portion of RV licensing fees that are paid to the state of Oregon for licensing individual RVs in Oregon, we receive an estimated 1.62% of the fees paid to the state.

Expenses

Personnel Services	
7035 ADMINISTRATIVE	Allocating Business Manager and Office Assistant hours appropriately to each campground
7030 SEASONAL MAINTENANCE TECH	Additional maintenance and janitorial hours with increased number of campers
7040 EMPLOYEES (MARINE BOARD)	Marine Board Grant
7041 SPECIAL PROJECTS	Additional staffing for special projects.
7110 PAYROLL TAXES	Payroll taxes for employees.
7120 WORKMANS COMPENSATION	Workers comp for employees and volunteers.

Materials and Services

8050 WOOD	Wood expenses and payout of host incentive.
8051 ICE	Ice expenses and payout of host incentive.
8052 SHOWERS	Payout for shower incentive.
8053 WORMS	Worm expenses and payout of host incentive.
8057 VENDING MACHINE SUPPLIES	Vending machine supply expenses
8060 JANITORIAL AND CLEANING	Janitorial and cleaning supplies for restrooms.
8085 STAFF UNIFORMS	For camp host.
8220 GAS AND OIL	Gas and oil expenses. Fuel prices continue to increase.
8235 EQUIPMENT REPAIR AND MAINT.	Expenses for equipment repair and maintenance.
8240 MARINE BOARD REP. & MAINT	Expenses associated with Marine Board grant, we are required to match 40% of the grant amount received. Budgeted to spend half of match in this fiscal year and half in the following fiscal year, grant is for 2 years, expenses can be spread between the 2 years.
8250 MARINE MAINT FLOAT RESTROOM	Expenses related to the floating restroom.
8260 GROUNDS IMPROVEMENT	Park grounds improvement expenses.
8410 TRASH DISPOSAL	Garbage disposal expenses.
8420 TELEPHONE	No monthly phone bill-switching to City's phone system
8425 INTERNET	Monthly internet fee.
8430 ELECTRICITY	Electricity costs for hosts living at campground year-round.

8440 PROPANE	Provide propane for host-hosts living at campground year-round. Restroom/shower water heater is propane
8620 AUDIT FEES	Percentage of audit fees for OL campground.
8625 STATE TOURISM TAX (1.5%)	Quarterly, based on camper revenue, paid to state, 1.5% of camp fees
8630 COUNTY ROOM TAX (8.5%)	Based on camper revenue, paid to County, 8.5%
8645 CREDIT CARD TRANS FEES	Fees for payments made by credit card thru the online reservation system
8660 INSURANCE	Insurance expenses.
8661 RESERVATION SYSTEM	\$249/mo + \$3.50/online reservation system charges.
8680 CONTRACT LABOR / TREE TRIM	Tree trimming expenses.
8690 WATER TESTING	Water testing for potable water.
8910 ADVERTISING	Get Exploring & Get Informed advertising.
8960 PRINTING	Self-pay envelopes and park brochures
8920 DUES & SUBSCRIPTIONS	5% of monthly fees for new accounting software
8990 OTHER EXPENDITURES	Other expenditures.

Capital Outlay

9010 EQUIPMENT PURCHASES	Capital equipment expenses
9020 OFFICE/ADMIN IMPROVEMENTS	Office Admin improvements.
9030 BUILDING/LAND IMPROVEMENTS	Building Land improvements.

Transfers

9211 ADMIN TRANSFER TO DISTRICT	7% of gross revenue transferred to the General Fund monthly for admin and Executive Director's time.
9210 TRANS TO GENERAL	Transfer to General Fund for management services.
9230 TRANS TO CAMPGROUND RESV	Transfer at end of fiscal year, if funds are available, for capital improvement projects at the campgrounds

**2024-25 BUDGET
CROOK COUNTY PARKS & RECREATION
HAYSTACK RESERVOIR OPERATING FUND (Dept 160)**

HAYSTACK RESERVOIR RESOURCES

	AUDITED/ ACTUAL	AUDITED/ ACTUAL	AUDITED/ ACTUAL	ADOPTED/ CURRENT BUDGET	ESTIMATED ENDING BALANCES	PROPOSED BUDGET	CHANGE FROM PFY	CHANGE FROM PFY
	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	FYE 6/30/24	FYE 6/30/24	FYE 6/30/25	\$ Increase/ (Decrease)	% Increase/ Decrease
CASH CARRY-OVER			\$ 3,744.93	\$ -	\$ 1,287.56	\$ 134.35	\$ 134.35	100.00%
6110 INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,169.63	\$ 2,169.63	100.00%
6215 CAMP SITE FEES	\$ 42,990.70	\$ 34,329.87	\$ 42,110.10	\$ 40,000.00	\$ 41,787.00	\$ 41,000.00	\$ 1,000.00	2.50%
6217 DAY USE FEES	\$ 17,474.18	\$ 10,180.71	\$ 10,755.60	\$ 15,000.00	\$ 12,530.00	\$ 12,552.00	\$ (2,448.00)	-16.32%
6220 WOOD	\$ 2,786.00	\$ 1,210.00	\$ 1,805.00	\$ 2,000.00	\$ 1,805.00	\$ 2,000.00	\$ -	0.00%
6225 ICE	\$ 1,730.00	\$ 1,157.50	\$ 1,240.00	\$ 1,500.00	\$ 1,290.00	\$ 1,500.00	\$ -	0.00%
6226 WORMS		\$ 80.50	\$ 265.00	\$ 300.00	\$ 525.00	\$ 300.00	\$ -	0.00%
6247 ROOM TAX	\$ 3,494.30	\$ 2,783.53	\$ 3,548.40	\$ 4,000.00	\$ 3,523.75	\$ 4,000.00	\$ -	0.00%
6260 MISC	\$ 2,890.00	\$ 2,657.52	\$ 2,606.00	\$ 3,000.00	\$ 1,884.00	\$ 2,500.00	\$ (500.00)	-16.67%
6620 BOR GRANT				\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ -	0.00%
TOTAL RESOURCES	\$ 71,365.18	\$ 52,399.63	\$ 66,075.03	\$ 101,800.00	\$ 102,632.31	\$ 102,155.98	\$ 355.98	0.35%
BEGINNING WORKING CAPITAL	\$ 14,222.52	\$ 28,895.44						
TOTAL RESOURCES	\$ 85,587.70	\$ 81,295.07	\$ 66,075.03					
ENDING WORKING CAPITAL	\$ 28,895.44	\$ 3,925.93						

HAYSTACK RESERVOIR REQUIREMENTS

PERSONNEL SERVICES

	AUDITED/ ACTUAL	AUDITED/ ACTUAL	AUDITED/ ACTUAL	ADOPTED/ CURRENT BUDGET	ESTIMATED ENDING BALANCES	PROPOSED BUDGET	CHANGE FROM PFY	CHANGE FROM PFY
<u>SALARIES</u>	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	FYE 6/30/23	FYE 6/30/24	\$ Increase/ (Decrease)	% Increase/ Decrease
7035 ADMINISTRATIVE		\$ 2,133.22	\$ 3,105.65	\$ 2,631.00	\$ 4,107.00	\$ 3,156.72	\$ 525.72	19.98%
7030 SEASONAL MAINTENANCE TECH	\$ 5,503.83	\$ 4,795.53	\$ 8,687.25	\$ 28,862.16	\$ 10,242.00	\$ 33,067.20	\$ 4,205.04	14.57%
7110 PAYROLL TAXES	\$ 543.66	\$ 609.71	\$ 933.19	\$ 3,684.70	\$ 1,235.00	\$ 4,569.24	\$ 884.54	24.01%
7120 WORKMANS COMP INS	\$ 276.82	\$ 206.88	\$ 305.01	\$ 960.02	\$ 393.96	\$ 936.12	\$ (23.90)	-2.49%
TOTAL PAYROLL REQUIREMENTS	\$ 6,324.31	\$ 7,745.34	\$ 13,031.10	\$ 36,137.88	\$ 15,977.96	\$ 41,729.28	\$ 5,591.40	15.47%

MATERIAL AND SERVICES

SUPPLIES								
8040 MAINTENANCE TOOLS	\$ 228.87	\$ 85.97	\$ -	\$ 500.00	\$ 450.00	\$ 500.00	\$ -	0.00%
8050 WOOD	\$ 1,775.30	\$ 1,154.60	\$ 1,779.85	\$ 2,000.00	\$ 1,462.00	\$ 2,000.00	\$ -	0.00%
8051 ICE	\$ 1,105.50	\$ 889.00	\$ 1,305.50	\$ 1,500.00	\$ 1,478.50	\$ 1,500.00	\$ -	0.00%
8053 WORMS		\$ 148.50	\$ 347.50	\$ 350.00	\$ 301.50	\$ 350.00	\$ -	0.00%
8060 JANITORIAL AND CLEANING	\$ 906.99	\$ 1,000.00	\$ 980.33	\$ 1,000.00	\$ 920.00	\$ 1,000.00	\$ -	0.00%
8085 STAFF UNIFORMS	\$ 188.15	\$ 124.51	\$ 198.63	\$ 500.00	\$ 399.00	\$ 500.00	\$ -	0.00%
TOTAL SUPPLIES REQUIREMENTS	\$ 4,204.81	\$ 3,402.58	\$ 4,611.81	\$ 5,850.00	\$ 5,011.00	\$ 5,850.00	\$ -	0.00%
REPAIRS AND MAINTENANCE								
8220 VEHICLE FUEL & MAINTENANCE	\$ 1,540.99	\$ 2,000.00	\$ 2,440.01	\$ 7,150.00	\$ 6,126.00	\$ 7,000.00	\$ (150.00)	-2.10%
8235 EQUIPMENT REPAIRS & MAINTENANCE	\$ 89.60	\$ 547.22	\$ 680.29	\$ 650.00	\$ 650.00	\$ 650.00	\$ -	0.00%
8260 PARK IMPROVEMENTS	\$ 4,177.62	\$ 1,216.26	\$ 4,256.01	\$ 7,000.00	\$ 6,915.00	\$ 7,224.70	\$ 224.70	3.21%
TOTAL REPAIRS AND MAINTENANCE REQUIREMENTS	\$ 5,808.21	\$ 3,763.48	\$ 7,376.31	\$ 14,800.00	\$ 13,691.00	\$ 14,874.70	\$ 74.70	0.50%
UTILITY SERVICES								
8410 GARBAGE	\$ 4,857.94	\$ 5,834.60	\$ 4,719.03	\$ 10,000.00	\$ 9,198.00	\$ 10,000.00	\$ -	0.00%
8430 ELECTRICITY	\$ 1,389.56	\$ 1,395.57	\$ 1,203.30	\$ 1,700.00	\$ 1,533.00	\$ 1,700.00	\$ -	0.00%
8420 TELEPHONE		\$ 425.00	\$ 600.00	\$ 600.00	\$ 400.00	\$ 600.00	\$ -	0.00%
8460 WATER & SEWER	\$ 275.10	\$ 276.40	\$ 276.60	\$ 350.00	\$ 264.00	\$ 350.00	\$ -	0.00%
TOTAL UTILITY REQUIREMENTS	\$ 6,522.60	\$ 7,931.57	\$ 6,798.93	\$ 12,650.00	\$ 11,395.00	\$ 12,650.00	\$ -	0.00%
CONTRACTUAL								
8660 INSURANCE	\$ 805.48	\$ 412.11	\$ 402.15	\$ 500.00	\$ 500.00	\$ 552.00	\$ 52.00	10.40%
TREE TRIMMING				\$ 1,000.00		\$ 1,000.00	\$ -	0.00%
8620 AUDIT	\$ 70.00	\$ 234.40	\$ 400.50	\$ 1,017.00	\$ 339.00	\$ 900.00	\$ (117.00)	-11.50%
8661 RESERVATION SYSTEM	\$ 2,455.46	\$ 1,853.45	\$ 2,162.01	\$ 2,500.00	\$ 1,982.00	\$ 2,500.00	\$ -	0.00%
8625 STATE TOURISM TAX (1.5%)	\$ 538.34	\$ 442.88	\$ 593.00	\$ 600.00	\$ 597.00	\$ 600.00	\$ -	0.00%
8630 COUNTY ROOM TAX (6%)	\$ 2,450.47	\$ 1,425.46	\$ 2,371.94	\$ 2,400.00	\$ 2,387.00	\$ 2,400.00	\$ -	0.00%
8645 CREDIT CARD TRANSACTION FEES	\$ 1,121.07	\$ 1,769.96	\$ 2,072.20	\$ 2,300.00	\$ 2,023.00	\$ 2,300.00	\$ -	0.00%
TOTAL CONTRACTUAL REQUIREMENTS	\$ 7,440.82	\$ 6,138.26	\$ 8,001.80	\$ 10,317.00	\$ 7,828.00	\$ 10,252.00	\$ (65.00)	-0.63%
SUNDRY								
8960 PRINTING & FORMS	\$ 901.34	\$ 580.96	\$ -	\$ 1,000.00	\$ 639.00	\$ 1,000.00	\$ -	0.00%
8910 ADVERTISING		\$ 385.00	\$ 405.00	\$ 600.00	\$ 420.00	\$ 600.00	\$ -	0.00%
8920 DUES & SUBSCRIPTIONS		\$ 760.00	\$ 770.00	\$ 1,950.00	\$ 1,217.00	\$ 1,950.00	\$ -	0.00%
8930 TRAINING AND EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ 750.00	\$ 1,000.00	\$ 1,000.00	100.00%
8940 TRAVEL AND SUBSISTANCY	\$ -	\$ -	\$ -	\$ -	\$ 750.00	\$ 1,000.00	\$ 1,000.00	100.00%
8990 OTHER EXPENDITURES	\$ 1,033.86	\$ 72.00	\$ 20.75	\$ 250.00	\$ 253.00	\$ 250.00	\$ -	0.00%
TOTAL SUNDRY REQUIREMENTS	\$ 1,935.20	\$ 1,797.96	\$ 1,195.75	\$ 3,800.00	\$ 4,029.00	\$ 5,800.00	\$ 2,000.00	52.63%
TOTAL MATERIAL AND SERVICES REQUIREMENTS	\$ 25,911.64	\$ 23,033.85	\$ 27,984.60	\$ 47,417.00	\$ 41,954.00	\$ 49,426.70	\$ 2,009.70	4.24%

CAPITAL OUTLAY								
9010 EQUIPMENT PURCHASES	\$ 11,638.04	\$ 11,132.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
9020 OFFICE/ADMIN IMPROVEMENTS		\$ 603.50	\$ 323.50	\$ -	\$ -	\$ -	\$ -	0.00%
9030 BUILDING/LAND IMPROVEMENTS	\$ -	\$ 205.49	\$ -	\$ 6,119.12	\$ 2,250.00	\$ -	\$ (6,119.12)	-100.00%
TOTAL CAPITAL OUTLAY REQUIREMENTS	\$ 11,638.04	\$ 11,940.99	\$ 323.50	\$ 6,119.12	\$ 2,250.00	\$ -	\$ (6,119.12)	-100.00%
TRANSFERS								
9211 ADMIN TRANSFER TO DISTRICT	\$ 3,568.27	\$ 3,648.96	\$ 4,367.27	\$ 7,126.00	\$ 4,971.00	\$ 6,000.00	\$ (1,126.00)	-15.80%
9230 TRANSFER TO CAMPGROUND RESERVE FUND	\$ 4,250.00	\$ 23,500.00	\$ 7,500.00	\$ -	\$ 32,345.00	\$ -	\$ -	0.00%
9210 TRANSFER TO GENERAL FUND	\$ 5,000.00	\$ 7,500.00	\$ 11,700.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
9220 TRANSFER TO CAPITAL IMPROVEMENT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS REQUIREMENTS	\$ 12,818.27	\$ 34,648.96	\$ 23,567.27	\$ 12,126.00	\$ 42,316.00	\$ 11,000.00	\$ (1,126.00)	-9.29%
OPERATING CONTINGENCY								
OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REQUIREMENTS	\$ 56,692.26	\$ 77,369.14	\$ 64,906.47	\$ 101,800.00	\$ 102,497.96	\$ 102,155.98	\$ 355.98	0.35%
END FUND BALANCE	\$ 28,895.44	\$ 3,925.93	\$ 1,287.56				\$ -	
REQUIREMENTS + END FUND BALANCE	\$ 85,587.70	\$ 81,295.07	\$ 66,194.03	\$ 101,800.00	\$ 102,497.96	\$ 102,155.98	\$ 355.98	0.35%

\$0.00

Audit 2022-23 End Fund Balance \$ 1,287.56

Estimated End of 2023-24			
	SAVINGS/OVER	BUDGETED	EST REV/EXP
Revenue	(\$455.25)	101,800.00	101,344.75
Personnel	\$20,159.92	\$36,137.88	\$15,977.96
M&S	\$5,463.00	\$47,417.00	\$41,954.00
Capital Outlay	\$3,869.12	\$6,119.12	\$2,250.00
Transfers	(\$30,190.00)	\$12,126.00	\$42,316.00
SAVINGS	(\$1,153.21)		\$102,497.96
CARRY OVER	\$ 1,287.56		
ESTIMATED END BALANCE			\$134.35

Cannot spend more than \$101,800

Cash Carry Over Budget 2023-24 Used \$0.00
Cash Carry Over Available \$134.35

**Crook County Parks and Recreation District
Haystack Campground Fund Notes**

Revenue	Notes
6215 CAMP SITE FEES	Revenue for camp site usage
6217 DAY USE FEES	Revenue from day use fees.
6220 WOOD	Wood sales
6225 ICE	Ice sales
6226 WORMS	Worm sales
6247 ROOM TAX	Jefferson County=6%, State Tourism=1.5%
6260 MISC	Misc revenue.
6620 BOR GRANT	Bureau of Reclamation Grant

Expenses

Personnel Services

7035 ADMINISTRATIVE	District's Business Manager and Executive Administrative Assistant hours
7030 SEASONAL MAINTENANCE TECH	Seasonal maintenance pay rate.
7110 PAYROLL TAXES	Payroll tax expense.
7120 WORKMANS COMP INS	Workers Comp Insurance

Material and Services

8040 MAINTENANCE TOOLS	Expenses for maintenance tools.
8050 WOOD	Wood expenses and host incentive.
8051 ICE	Ice expenses and host incentive.
8053 WORMS	Worm expenses and host incentive.
8060 JANITORIAL AND CLEANING	Expenses for janitorial and cleaning supplies of the restrooms.
8085 STAFF UNIFORMS	Host uniforms.
8220 VEHICLE FUEL & MAINTENANCE	Vehicle fuel and maintenance expenses.
8235 EQUIPMENT REPAIRS & MAINTENANCE	Expenses for equipment repairs and maintenance.
8260 PARK IMPROVEMENTS	Signs, gravel, padlocks and other improvements.
8410 GARBAGE	Garbage dumpster expenses.
8430 ELECTRICITY	Electricity expenses.
8420 TELEPHONE	Cell phone for camp host

8460 WATER & SEWER	Water and sewer expenses.
8660 INSURANCE	Insurance expenses.
TREE TRIMMING	Tree trimming expenses
8620 AUDIT	Haystack share of the audit expenses.
8661 RESERVATION SYSTEM	Online reservations have been good, \$3.50 surcharge/reservation + \$75/mo fee
8625 STATE TOURISM TAX (1.5%)	Expenses for state tourism tax.
8630 COUNTY ROOM TAX (6%)	Expenses for county room tax.
8645 CREDIT CARD TRANSACTION FEES	Credit card transaction fees.
8960 PRINTING & FORMS	Fee envelopes and campground brochures
8910 ADVERTISING	Advertising expenses.
8920 DUES & SUBSCRIPTIONS	5% of monthly fees for new accounting software;\$95/mo-kiosk
8990 OTHER EXPENDITURES	Other expenditures.

Capital Outlay

9010 EQUIPMENT PURCHASES	Equipment purchases
9020 OFFICE/ADMIN IMPROVEMENTS	Office and admin improvements.
9030 BUILDING/LAND IMPROVEMENTS	Bathroom floors (\$3,000)

Transfers

9211 ADMIN TRANSFER TO DISTRICT	7% of gross revenue transferred to the General Fund monthly for the District's administrative time
9230 TRANSFER TO CAMPGROUND RESERVE FUND	Transfer to Campground reserve fund.
9210 TRANSFER TO GENERAL FUND	Transfer to general fund.
9220 TRANSFER TO CAPITAL IMPROVEMENT FUND	Transfer to capital improvement fund.

**FY 2023-24 BUDGET
CROOK COUNTY PARKS & RECREATION DISTRICT
EQUIPMENT RESERVE FUND (Dept 20)**

RESOURCES

	AUDITED/ ACTUAL	AUDITED/ ACTUAL	AUDITED/ ACTUAL	ADOPTED/ CURRENT BUDGET	ESTIMATED ENDING BALANCES	PROPOSED BUDGET	CHANGE FROM PFY	CHANGE FROM PFY
	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	FYE 6/30/24	FYE 6/30/24	FYE 6/30/25	\$ Increase/ (Decrease)	% Increase/ Decrease
CASH CARRY OVER			\$ -	\$ 96,810.13	\$ 97,497.10	\$ 17,497.10	\$ (79,313.03)	0.00%
6110 INTEREST EARNED	\$ 103.00	\$ 141.35	\$ 878.55	\$ 8.69	\$ 2,000.00	\$ 2,000.00	\$ 1,991.31	-99.57%
6740 TRANSFER FROM GENERAL FUND	\$ 15,000.00	\$ 20,000.00	\$ 20,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
TOTAL RESOURCES	\$ 15,103.00	\$ 20,141.35	\$ 20,878.55	\$ 101,818.82	\$ 104,497.10	\$ 24,497.10	\$ (77,321.72)	315.64%
BEGINNING FUND BALANCE	\$ 41,374.00	\$ 56,477.20	\$ 76,618.55	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EQUIP RESERVE + RESOURCES	\$ 56,477.00	\$ 76,618.55	\$ 97,497.10	\$ 101,818.82	\$ 104,497.10	\$ 24,497.10	\$ (77,321.72)	315.64%

REQUIREMENTS

9010 EQUIPMENT/VEHICLE PURCHASE		\$ -	\$ -	\$ 101,818.83	\$ 80,000.00	\$ 24,497.10	\$ (77,321.73)	-316%
TOTAL CAPITAL OUTLAY REQUIREMENTS	\$ -	\$ -	\$ -	\$ 101,818.83	\$ 80,000.00	\$ 24,497.10	\$ (77,321.73)	-316%
ENDING FUND BALANCE	\$ 56,477.00	\$ 76,618.55	\$ 97,497.10	\$ (0.01)	\$ 24,497.10	\$ -	\$ 0.01	0%
TOTAL REQUIREMENTS + ENDING FUND BALANCE	\$ 56,477.00	\$ 76,618.55	\$ 97,497.10	\$ 101,818.82	\$ 104,497.10	\$ 24,497.10	\$ (77,321.72)	-316%

RV PARK RESERVE FUND (Dept 80)

RESOURCES

	AUDITED/ ACTUAL	AUDITED/ ACTUAL	AUDITED/ ACTUAL	ADOPTED/ CURRENT BUDGET	ESTIMATED ENDING BALANCES	PROPOSED BUDGET	CHANGE FROM PFY	CHANGE FROM PFY
	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	FYE 6/30/23	FYE 6/30/24	\$ Increase/ (Decrease)	% Increase/ Decrease
CASH CARRY OVER				\$ 252,866.64	\$ 252,866.64	\$ 217,991.64	\$ (34,875.00)	0.00%
6110 INTEREST EARNED	\$ 590.55	\$ 617.74	\$ 2,866.64	\$ 626.68	\$ 5,000.00	\$ 5,000.00	\$ 4,373.32	87.47%
6210 TRANSFER FROM RV OPERATING FUND	\$ 10,000.00	\$ 2,570.89	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
TOTAL RESOURCES	\$ 10,590.55	\$ 3,188.63	\$ 2,866.64	\$ 263,493.32	\$ 267,866.64	\$ 232,991.64	\$ (30,501.68)	-13.09%
BEGINNING FUND BALANCE		\$ 236,220.82	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	0.00%

TOTAL RV RESERVE FUND + RESOURCES		\$ 246,811.37	\$ 252,866.64	\$ 263,493.32	\$ 267,866.64	\$ 232,991.64	\$ (30,501.68)	-13.09%
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REQUIREMENTS

CAPITAL OUTLAY

9030 CAPITAL OUTLAY		\$ -	\$ -	\$ 261,251.80	\$ 49,875.00	\$ 232,991.64	\$ (28,260.16)	-12.13%
TOTAL CAPITAL OUTLAY REQUIREMENTS	\$ -	\$ -	\$ -	\$ 261,251.80	\$ 49,875.00	\$ 232,991.64	\$ (28,260.16)	-12.13%

TRANSFERS

9210 TRANSFER to RV Park Operating Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL TRANSFERS REQUIREMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

TOTAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ 261,251.80	\$ 49,875.00	\$ 232,991.64		
ENDING FUND BALANCE	\$ -	\$ 246,811.37	\$ 252,866.64	\$ 2,241.52	\$ 217,991.64	\$ -		
TOTAL REQUIREMENTS + ENDING FUND BALANCE	\$ -	\$ 246,811.37	\$ 252,866.64	\$ 263,493.32	\$ 267,866.64	\$ 232,991.64		

CAMPGROUND RESERVE FUND (Dept 170)

RESOURCES

		AUDITED/ ACTUAL	AUDITED/ ACTUAL	ADOPTED/ CURRENT BUDGET	ESTIMATED ENDING BALANCES	PROPOSED BUDGET	CHANGE FROM PFY	CHANGE FROM PFY
		FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	FYE 6/30/23	FYE 6/30/24	\$ Increase/ (Decrease)	% Increase/ Decrease
CASH CARRY OVER				\$ 203,454.29	\$ 206,953.54	\$ 212,535.34	\$ 9,081.05	0.00%
6110 INTEREST EARNED	\$ 160.00	\$ 222.19	\$ 1,926.69	\$ 516.02	\$ 4,000.00	\$ 4,000.00	\$ 3,483.98	87.10%
6220 TRANSFER FROM OCHOCO LAKE FUND	\$ 22,900.00	\$ 53,250.00	\$ 29,500.00	\$ -	\$ 43,000.00	\$ 2,483.00	\$ 2,483.00	100.00%
6230 TRANSFER FROM HAYSTACK FUND	\$ 4,250.00	\$ 23,500.00	\$ 7,500.00	\$ -	\$ 35,345.00	\$ -	\$ -	0.00%
6210 TRANSFER FROM CAP IMPROV FUND	\$ 65,291.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL RESOURCES	\$ 92,601.80	\$ 76,972.19	\$ 38,926.69	\$ 203,970.31	\$ 289,298.54	\$ 219,018.34	\$ 15,048.03	6.87%
BEGINNING FUND BALANCE		\$ -	\$ 168,026.85	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL CAMPGROUND RESERVE FUND + RESOURCES		\$ 92,601.80	\$ 206,953.54	\$ 203,970.31	\$ 289,298.54	\$ 219,018.34	\$ 15,048.03	6.87%

REQUIREMENTS

CAPITAL OUTLAY

9030 CAPITAL OUTLAY	\$ 1,547.00	\$ -	\$ -	\$ 203,970.31	\$ 76,763.20	\$ 219,135.34	\$ 15,165.03	6.92%
TOTAL CAPITAL OUTLAY REQUIREMENTS	\$ 1,547.00	\$ -	\$ -	\$ 203,970.31	\$ 76,763.20	\$ 219,135.34	\$ 15,165.03	6.92%
TOTAL REQUIREMENTS	\$ 1,547.00	\$ -	\$ -	\$ 203,970.31	\$ 76,763.20	\$ 219,135.34	\$ 15,165.03	6.92%
ENDING FUND BALANCE	\$ 91,054.80	\$ 168,026.85	\$ -	\$ -	\$ 212,535.34		\$ -	0.00%

TOTAL REQUIREMENTS + ENDING FUND BALANCE	\$ 92,601.80	\$ 168,026.85	\$ -	\$ 203,970.31	\$ 289,298.54	\$ 219,135.34	\$ 15,165.03	6.92%
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**FY 2023-24 BUDGET
CROOK COUNTY PARKS & RECREATION DISTRICT
CAPITAL IMPROVEMENT/RESERVE FUND (Dept 70)**

RESOURCES

	AUDITED/ ACTUAL	AUDITED/ ACTUAL	AUDITED/ ACTUAL	ADOPTED/ CURRENT BUDGET	ESTIMATED ENDING BALANCES	PROPOSED BUDGET	CHANGE FROM PFY	CHANGE FROM PFY
	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	FYE 6/30/24	FYE 6/30/24	FYE 6/30/25	\$ Increase/ (Decrease)	% Increase/ Decrease
CASH CARRY OVER			\$ 939,373.87	\$ 870,350.41	\$ 1,328,933.44	\$ 2,268,307.31	\$ 1,397,956.90	61.63%
6115 INTEREST "GENERAL"	\$ 73.48	\$ 417.10	\$ 2,785.68	\$ 539.72	\$ 5,000.00	\$ 7,627.00	\$ 7,087.28	92.92%
6120 INTEREST "SDC"	\$ 951.81	\$ 1,327.65	\$ 10,019.01	\$ 2,241.10	\$ 20,000.00	\$ 19,612.00	\$ 17,370.90	88.57%
6220 TRANSFER IN - Park Projects	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ 8,910.08	\$ 8,910.08	0.00%
6220 TRANSFER IN - Ochoco Lake Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
6222 TRANSFER IN - Haystack Reservoir	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
6240 SDC FEES	\$ 276,752.17	\$ 378,996.15	\$ 282,328.80	\$ 250,000.00	\$ 249,993.00	\$ 133,013.10	\$ (116,986.90)	-87.95%
6241 GAIN/PROCEED ON SALE	\$ -	\$ -	\$ 20,400.00	\$ -	\$ -	\$ -	\$ -	0.00%
6245 RENT ON 1041 S MAIN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
6670 GRANT REVENUE	\$ -	\$ -	\$ 26,062.56	\$ 155,000.00	\$ 168,889.64	\$ 405,000.00	\$ 250,000.00	61.73%
TOTAL RESOURCES	\$ 427,777.46	\$ 480,740.90	\$ 1,380,969.92	\$ 1,278,131.23	\$ 1,772,816.08	\$ 2,842,469.49	\$ 1,564,338.26	55.03%
UNAPPROPRIATED ENDING FUND BALANCE								
TOTAL RESOURCES + UNAPPROPRIATED		1,264,786.30	2,320,343.79	2,148,481.64	3,101,749.52			

**REQUIREMENTS
CAPITAL OUTLAY**

9010 PARK PROJECTS	\$ 10,041.09	\$ 15,316.14	\$ -	\$ 235,416.06	\$ 95,989.20	\$ 145,000.00	\$ (90,416.06)	-62.36%
9025 OCHOCO LAKE PROJECT				\$ -	\$ -	\$ -	\$ -	0.00%
9015 GRANT EXPENSES				\$ 200,000.00	\$ 155,000.00	\$ 405,000.00	\$ 205,000.00	50.62%
9030 PARK DEVELOPMENT (SDC)	\$ 5,080.75	\$ 343,135.08	\$ 51,244.56	\$ 579,516.47	\$ 619,615.00	\$ 520,000.00	\$ (59,516.47)	-11.45%
9020 RENTAL IMPROVEMENTS	\$ 26,689.37	\$ 19,924.65	\$ 791.92	\$ 7,198.70	\$ 500.00	\$ 6,978.00	\$ (220.70)	0.00%
TOTAL CAPITAL OUTLAY REQUIREMENTS	\$ 41,811.21	\$ 378,375.87	\$ 52,036.48	\$ 1,022,131.23	\$ 871,104.20	\$ 1,076,978.00	\$ 54,846.77	5.09%

DEBT SERVICE OUTLAY

9110 DEBT SERVICE OUTLAY	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	0%
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TRANSFERS

TRANSFER TO CAMPGROUND RESERVE FUND	\$ 65,291.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL TRANSFERS REQUIREMENTS	\$ 65,291.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

TOTAL REQUIREMENTS	\$ 107,103.01	\$ 378,375.87	\$ 52,036.48	\$ 1,028,131.23	\$ 871,104.20	\$ 1,082,978.00	\$ 54,846.77	5.06%
UNAPPROPRIATED ENDING FUND BALANCE			\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ -	
TOTAL ENDING FUND BALANCE	\$ (107,103.01)	\$ 886,410.43	\$ 2,268,307.31	\$ 1,120,350.41	\$ 2,230,645.32	\$ 1,759,491.49		
TOTAL REQUIREMENTS + UNAPPROPRIATED ENDING FUND BALANCE	\$ -	\$ 1,264,786.30	\$ 2,320,343.79	\$ 2,148,481.64	\$ 3,101,749.52	\$ 2,842,469.49	\$ 693,987.85	

0.00

Audit 2022-23 End Fund Balance \$ 2,268,307.31

Estimated End of 2023-24			
	SAVINGS/OVER	BUDGETED	EST REV/EXP
Revenue	\$36,101.82	407,780.82	443,882.64
Debt Service	\$6,000.00	\$6,000.00	\$0.00
Capital Outlay	\$151,027.03	\$1,022,131.23	\$871,104.20
Transfers	\$0.00	\$0.00	\$0.00

SAVINGS	\$193,128.85	\$871,104.20
CARRY OVER	\$ 2,268,307.31	
ESTIMATED END BALANCE	<u>\$2,461,436.16</u>	

Cash Carry Over Budget 2023-24 Used	\$870,350.41
Cash Carry Over Available	\$1,591,085.75