

**2015-2016  
BUDGET WORKSHEET  
April 6, 2015 Version**

INCOME								
Code	General Fund Income	Actual	Actual	Budget	Projected	Proposed	Previous	Notes/Support
		12-13	13-14	14-15	14-15	15-16	Proposed	
	<b>Tax Revenue</b>	<b>624,906</b>	<b>633,541</b>	<b>655,528</b>	<b>658,200</b>	<b>674,684</b>		<b>District tax levy revenue</b>
1111		601,541	617,862	638,528	641,000	657,684	656,000	Current Year estimate 3% increase for 15-16 property tax base.
								Taxes: Based on District tax base .0003498 Permanent rate % collection rate
	Actual collection % of budgeted amount	101%	102%		100%			Tax base is the tax value of all properties within the district & has been defined by the county finance folks as =\$1,979,130,241 Use 95% collection rate 95%=657,684      96%=664,607      100%=692,299
1112	Prior year Tax	23,365	15,679	17,000	17,200	17,000		
	<b>Pool Revenue</b>	<b>272,244</b>	<b>266,407</b>	<b>251,720</b>	<b>291,853</b>	<b>294,528</b>		<b>Pool Revenue</b>
1200	Swim Lessons	36,553	33,072	32,000	41,500	41,500		Reduced to provide up to \$4,000 in Scholarships
1201	Aquatic Center Admission	183,168	186,736	176,420	201,000	202,500		<b>Est based on historical graph, 14-15 Price Increase + Brd sug Extra Out of District increases, Add \$1k due to Credit Card Sales</b>
1206	Rentals	12,925	11,467	15,000	15,000	15,000		Hosting District Meets
1211	Merchandise	18,644	19,781	19,500	22,000	23,128	23,100	Retail sales. See also merch purchase. Higher sales include higher mark-up and increased sales.
1221	Other Aquatic C. Inc.	13,524	8,202		4,154	4,000		Residual BETC from previous energy projects
1221	Banner Sponsors	7,430	7,149	8,800	8,199	8,400		Banners renew in March (Mid-year starts are prorated)
	<b>Other Revenue</b>	<b>8,932</b>	<b>7,220</b>	<b>16,896</b>	<b>5,980</b>	<b>16,234</b>		<b>Other revenue</b>
5408	Interest income	6,335	5,100	5,750	4,956	5,200		This is interest received on funds deposited with Hood River County Finance Dept.
1225.00	Miscellaneous Inc.	65	301	29	19	29		Hood River Supply Capital Credits
2211	Golf Tourney Income	1,235	814	0	0	0		Event Suspended
5801	SDAO Longevity Credit	1,297	1,005	1,117	1,005	1,005		SDAO Longevity Credit, Barrett Park Income
1222	District Programs Income			10,000	0	10,000		Possible new programming, Will be revenue neutral.
	<b>Total Beginning Cash</b>	<b>349,560</b>	<b>363,113</b>	<b>372,060</b>	<b>372,113</b>	<b>435,393</b>		
5401	<b>Beginning Cash</b>	172,922	179,000	187,947	188,000	240,393		<b>Funds remaining from previous year general fund</b>
5401.2	Cash Reserve Balance	176,638	184,113	184,113	184,113	195,000		This money is not budgeted to be spent. It provides carry-over cash until tax money is received in December. Goal \$275k + 3% ea year
<b>5401.5</b>	<b>City of Hood River Loan Payment</b>	<b>14,319</b>	<b>14,319</b>	<b>0</b>	<b>0</b>	<b>0</b>		Loan to City of Hood River has been paid off.
	<b>Budgeted Fund Transfers to General Fund</b>	<b>68,309</b>	<b>42,000</b>	<b>354,448</b>	<b>20,000</b>	<b>358,748</b>		
5410	Transfer in from Improvement Fund			254,448	20,000	258,748	259,448	From Improvement Fund (See pg 10)
5411.1	Transfer in from SDC Fund	68,309	42,000	100,000		100,000		From SDC Fund (Barrett Park) 15-16 LGGP Grant Match
	<b>Budgeted Grant Awards</b>	<b>60,000</b>		<b>103,000</b>	<b>0</b>	<b>497,000</b>		
22111	Reassign Local Gov Grant for Barrett Park	60,000		100,000		494,000		LGGP--New Park Dev (Reassign Barrett Park Grant)
22111	SDAO Safety Grant			3,000		3,000		SDAO Safety Grant
	<b>TOTAL INCOME</b>	<b>1,398,270</b>	<b>1,326,600</b>	<b>1,753,652</b>	<b>1,348,146</b>	<b>2,276,587</b>	<b>2,277,287</b>	

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<b>GENERAL FUND EXPENSES</b>								
<b>District Overhead</b>								
Code		Actual	Actual	Budget	Projected	Proposed	Previous	Notes / Support
		12-13	13-14	14-15	14-15	15-16	Proposed	
	<b>Total District Overhead</b>	<b>326,352</b>	<b>308,818</b>	<b>437,334</b>	<b>416,031</b>	<b>437,836</b>		
	<b>District Payroll</b>							<b>12-13 District Payroll separated from Pool Payroll</b>
1129	Bookkeeper	21,176	24,820	30,000	30,500	31,500		Joyce's includes bonus, no wage increase.
1130	Director	86,229	88,258	89,220	89,500	91,290		<b>Budgeted Salary includes Director's COLA</b>
1130	Director Bonus	2,430	2,677	2,677	2,677	2,738		Director Bonus 3%
1140	Distr Mtnc Personnel	39,343	32,018	60,000	61,000	64,050		Distr mtnc is defined as all grounds mtnc outside the aquatic center facility, Includes mtnc, landscaping, mowing, irrigation, etc. for trails, skate park, and all other parks. <b>Added new F/T Mtnc Position 14-15</b>
1140	Assistant District Director		35,109	33,660	36,000	36,720		Added 1/2 Asst Distr Dir to District Payroll 13-14
	Assistant District Dir In Lieu of Health Ins				1,867	2,035		
1140	Assistant District Director Bonus		1,758	1,683	1,758	1,800		Possible Bonus
1140	Skatepark Maintenance	6,454	2,888	2,000	2,000	2,100		Reduced because of new Mtnc Person
	Payroll Other	0	2,295		2,500	2,500		<b>2% COLA Included in Salary Figures</b>
	<b>Total District Payroll</b>	<b>155,632</b>	<b>189,823</b>	<b>219,240</b>	<b>227,802</b>	<b>234,733</b>		13-14 Divided Asst Dist Dir between Pool & District Maintenance
2333.1	<b>District Payroll Expenses</b>							
2310.1	Workman's Comp	2,220	3,605	4,251	2,340	2,620		
2353.1	State Unemployment Ins	3,335	2,676	3,478	3,429	3,502		
2344.1	FICA - Medicare	12,839	14,521	16,772	17,426	18,200		
2345.1	WC / SIF	160	130	240	180	180		
2341.11	Hlth Ins Deduct Reimb	500	0	1,250	1,250	2,500		For Compensation for larger hlth ins. Deductables, + New FT Mtnc
2341.2	Health Insurance	6,777	8,021	21,400	21,400	23,490		Director, 1/2 ADD, New FT District Mtnc Person + Price Increase
2342.1	Retirement	7,717	12,546	16,023	16,500	16,800		Includes 3%+2% Bonus. Includes IRA & Lori retirement
2346.1	Life Insurance	50	36	135	129	135		
2347.1	Disability Ins	62	46	540	201	211		Add long term disability
2349.1	Direct Deposit Fees/Other	149	90	300	274	320		Direct Deposit Fees, SDAO Admin Fees, etc
	<b>Total District Payroll Expenses</b>	<b>33,809</b>	<b>41,671</b>	<b>64,389</b>	<b>63,129</b>	<b>67,958</b>		
	<b>Other District Overhead</b>	<b>100,807</b>	<b>46,037</b>	<b>124,705</b>	<b>98,000</b>	<b>99,045</b>		
2350	Staff Enhancement	1,528	1,292	2,500	2,500	2,500		
5100	District Programs Exp	337		1,200	1,000	1,000		
3411	Marketing	10,733	2,891	14,200	14,200	8,500		Web Page Design, T-shirts w/new logo, etc
3410	Training & Travel	5,398	2,956	7,500	7,000	8,000		NRPA Vegas
3120	Meetings & Conferences	3,370	3,552	8,000	8,000	7,000		ORPA, other, <b>SDAO Best Practices--Directors to Conf.'s</b>
3410.1	Personal Automobile Reimb	3,600	3,669	3,600	3,600	3,780		
3530	Office Supplies	6,757	4,425	5,200	3,600	4,000		Consumables
3530.1	Office Equipment	1,930	2,537	6,900	6,100	6,000		Computers, Printers, etc.
3810	Audit	9,550	9,750	10,400	10,400	12,000		
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Proposed</b>	<b>Previous</b>	

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		<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>14-15</b>	<b>15-16</b>	<b>Proposed</b>	
3820	General Attorney Fees	1,527	1,883	10,000	4,000	6,000		Quarterly Brd Mtng Attendance by Attorney
3820.2	Attorney Fees-LUBA Appeal	41,957	0	0	0	0		<b>13-14, \$42K May be payable from SDC's with Board Res.</b>
3880	Elections	1,525	0	1,700	1,700	0		14-15 Art, Glenna, Karen
6400	Dues, Fees, Subscriptions	1,199	1,455	2,105	2,000	2,000		<b>SDAO to begin charging \$705 Annual Mmbrship Dues</b>
6510	Insurances	10,115	10,963	10,900	10,900	11,800		
6560	Professional Fees	571	375	30,000	22,500	15,965		15-16 TPL Bond process 10,965; Employee man. update 5,000
	District Programming Exp. & Misc.	710	289	10,500	500	10,500		Possible New District Programs, and Misc.
<b>Non Pool Expenses</b>								
<b>Total Non Pool Expenses</b>		<b>36,104</b>	<b>31,287</b>	<b>29,000</b>	<b>27,100</b>	<b>36,100</b>		
4990	Parks Maintenance	20,454	23,198	20,000	20,000	29,000	25,000	Skatepark Tree removal, Concrete/asphalt repair (added \$4k)
9000	Rotary Park Utilities	1,519	1,387					
9000	Rotary Park Supplies	227	136					
9000	Rotary Park Repair and Maintenance	2,140	2,833	3,000				<b>2013-2014, Combining Rotary Park Maintenance line items, 14-15 Tree Removal</b>
96000.10	BARRETT DR BUILDING EXP	5,882	1,003	2,000	2,000	2,000		Utilities
96000.20	BARRETT PROP MTNC EXP	5,882	2,730	4,000	5,100	5,100		Large irrigation cost increase 14-15
<b>Pool Expenses</b>								
<b>Total Pool Expenses</b>		<b>496,478</b>	<b>478,853</b>	<b>578,776</b>	<b>530,298</b>	<b>657,456</b>		
<b>Pool Payroll</b>								
	<b>Pool Payroll</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Proposed</b>	<b>Previous</b>	<b>12-13 Pool Payroll &amp; District Payrolls are separate</b>
		<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>14-15</b>	<b>15-16</b>	<b>Proposed</b>	
1170	Custodian	20,648	23,837	27,000	25,500	28,050		
1180	Front Desk/Lifeguards	103,721	87,683	114,000	93,500	107,100		Front Desk & Lifeguard--11,227 Staff Hours, <b>Addtnl Sunday Hrs</b>
1190.2	Instructors	8,714	11,243	14,000	14,000	15,300		New Saturday Lessons
1190	Pool Managers	99,762	34,088	47,100	38,000	49,000	51,000	<b>Marcie Full-time starting Sept 2015</b>
1190	1/2 Assistant District Director		35,162	33,660	36,000	37,454		
	Assistant District Director In Lieu of Hlth Ins				1,867	2,035		
1190	Assistant District Director Bonus	2,651	1,758	1,683	1,758	1,800		
1190.3	Shift Coordinator	23,597	48,900	43,000	52,000	52,000	49,980	MOD decreased as Marcie will be full time in Sept
1190.4	P/T Pool mtnc	1,957	3,818	3,000	0	0		Position eliminated
1190.5	Close-Dwn Mtnc	4,822	5,594	6,000	7,300	8,160		
1100	Other	5,198	1,998	2,000	1,700	2,040		
	Possible Minimum Wage Increase 2016					49,000		Possible legislative minimum wage and sick leave increases for 6 months in 2016--Includes payroll expense.
<b>Total Pool Payroll</b>		<b>271,070</b>	<b>254,081</b>	<b>291,443</b>	<b>271,625</b>	<b>351,939</b>		

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<b>Pool Payroll Expenses</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Proposed</b>	<b>Previous</b>	<b>Notes / Support</b>
		<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>14-15</b>	<b>15-16</b>	<b>Proposed</b>	
								Workman's comp, FICA and WC/SIF are calculated from total payroll/payroll hours.
2310	Workman's Comp	3,624	3,765	4356	2425	3087		
2353	State Unemployment Ins	5,054	5,688	6,127	4,080	4,525		
2344	FICA – Medicare	19,969	19,440	22,295	20,779	23,200		
2345	WC / SIF	246	277	325	292	325		
2341	Health Insurance	7,946	6,414	11,408	3,230	10,962		Antic rate increase. Add Marcie in September
2341.1	Health Insurance Deduct Reimb	0	0	750	500	1,500		1/2 Scott, Marcie
2342	Retirement	2,584	1,845	4,122	1,981	4,953		Includes 3%+2% Bonus. + Addtnl eligible employees
2346	Life Insurance	89	69	120	112	168		
2347	Disability Ins	109	96	340	87	261		
2349	Direct Deposit Fees, SDAO Fees	620	817	600	650	926		Direct Deposit Fees, SDAO Admin Fees, etc
	<b>Total Pool Payroll Expenses</b>	<b>40,241</b>	<b>38,411</b>	<b>50,443</b>	<b>34,136</b>	<b>49,907</b>		
	Pool Marketing		2,939		2,500	2,800		
3100	Pool Supplies	31,544	26,052	37,000	35,000	42,000		Incl. 2K for pool sound system; 1K for Projector
3102	Credit Card Processing Fees		39	4,000	2,600	3,000		
3103	POS Set-up/Support		1,759	1,890	3,012	500		
3240	Uniforms	2,236	3,584	3,000	3,000	3,000		New Logo on Uniforms
3101	Licenses	580	813	2,000	2,000	2,000		
3230	Pool Programs	1,440		6,000	3,000	4,000		Bus transportation from Upper Valley (\$2700); Misc; <b>2 buses 15-16</b>
3220	Repair & Mtnc	31,088	24,099	33,600	36,000	52,000		Includes \$9,000 for Bath House roof repair, Therapy pool replaster, HVAC repairs, Close-down repairs, Improve equipment entry ramp
	<b>Pool Utilities</b>							
3251	Electricity	27,669	32,338	34,900	32,000	34,000		
3252	Fuel	56,384	62,421	69,000	65,000	68,480		
3253	Garbage	2,523	2,050	4,000	3,100	3,700		
3254	Water	12,467	12,637	18,800	14,500	15,600		
3510	Telephone/Cell Phones	6,260	6,538	6,500	7,000	6,650	7,350	Switching to Gorge Networks phone service bundled with internet service.
3255	Internet/Cloud Support	507	224	700	225	880	700	Now includes Cloud recording for surveillance cams. GorgeNet Utility Easement=Annual \$500 Credit
	<b>Total Utilitites</b>	<b>105,810</b>	<b>116,208</b>	<b>133,900</b>	<b>121,825</b>	<b>129,310</b>		
	<b>Merchandise Purchase</b>	12,469	13,807	15,500	15,600	17,000		10% Increase
	Other Pool Exp	380	451	0	0	0		These expenses now included in other categories
<b>3200</b>	<b>Total Pool Op Exp.</b>	<b>185,167</b>	<b>186,361</b>	<b>236,890</b>	<b>224,537</b>	<b>255,610</b>		

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<b>Capital Expenditures</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Proposed</b>	<b>Previous</b>	<b>Notes / Support</b>
		<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>14-15</b>	<b>15-16</b>	<b>Proposed</b>	
<b>5200</b>	<b>Total Capital Expenditures</b>	<b>147,750</b>	<b>29,961</b>	<b>520,823</b>	<b>71,697</b>	<b>944,495</b>		
		<b>Pool Priorities</b>		<b>Pool Priorities</b>	<b>Pool Priorities</b>	<b>Pool Priorities</b>		
		40,571		46,300	40,122	71,247		
		19,565	11,016	11,000	10,276	17,000		1 set tent roof panels (\$11,000), Repair known separated pnls
				10,000	3,000	7,000		AC Lighting
				14,000	9,225			Pool Blankets (14-15 Price went down)
					4,231	8,647		Rec Pool Grates
				9,500	8,728	11,000		Retrofit Competition Starting Blocks--Includes shipping
			630		2,058			Separation Net & Add \$2,000 for Installation <b>14-15</b>
			2,000					POS Software/Equipment
					1,168			New Bleachers
		1,447	2,673					Suit Spinner, Other/13-14 Robo, Pressure Washer
		7,390						Warm Pool UV Lights
		12,169						Handicap Lifts, Upgrade Family Change Rm (Close Down)
					436			Tarp Rack
						8,600		Reseal Parking Lot
						10,000		Rewire Aquatic Center Electrical Panel
			748			2,000		Lobby Furniture
						5,000		Chairs, Tables, Storage for Meets
						2,000		Competition Lane Lines
				1,800	1,000			Water Polo Lane Lines
		<b>Non-Pool Priorities</b>		<b>Non-Pool Priorities</b>	<b>Non-Pool Priorities</b>	<b>Non-Pool Priorities</b>		
	<b>Totals Non-Pool Priorities</b>	<b>75,350</b>	<b>29,961</b>	<b>17,075</b>	<b>11,575</b>	<b>17,500</b>		
				7,075	7,075			Office Organization/Upgrades
				10,000	0	2,500		Accounting Software
			18,009		4,500			Park Signs--Add 4,500 for Installation
			4,400					New Lawn Mower on cost 4,400. Bal applied to Parks Signs
			7,552					Gator
		26,216						Culbertson Soft Fall
						15,000		Used Mtnc Truck/Trailer
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Proposed</b>	<b>Previous</b>	<b>Notes / Support</b>

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		12-13	13-14	14-15	14-15	15-16	Proposed	
		8,000						Donation to Hood River Tennis Courts
		13,062						Barrett Park (Surveying, Traffic Study)
		3,072						Odell Park, Other
		25,000						Tractor
	<b>SDC &amp; Improvement Funded Capital Expend.</b>			<b>354,448</b>	<b>20,000</b>	<b>358,748</b>		
	SDC Fund			100,000	0	100,000		Spend SDC Transfer for Park Dev Grant Match
	Improvement Fund			254,448	20,000	258,748	259,448	14-15 Boiler Repair, Funds for Emergency Capital Exp.
	<b>Grant Funded Capital Expend.</b>	<b>31,829</b>		<b>103,000</b>	<b>0</b>	<b>497,000</b>		
		12,090						Westside Trail
		16,739						Barrett Trail/ICT Connecting Trail
				100,000	0	494,000		State Parks Grant for Park Dev (Reassign
		3,000		3,000	0	3,000		\$3,000 Safety Grant
	<b>Contingencies / Ending Cash</b>	<b>220,378</b>	<b>260,119</b>	<b>216,719</b>	<b>206,719</b>	<b>236,800</b>		
8100	Contingency			10,000		17,500		Reserve for unforeseen operating expenses.
93200	Unappropriated End Cash Balance	176,638	184,113	184,113	184,113	195,000		Includes 4% increase for 12-13. Based on Inc/Exp history for July-Dec, no increase is budgeted for 14-15. Will continue to reevaluate.
9901	New Transfer to Improvement Fund	22,270	36,006	13,371	13,371	12,500		Reserve for future capital repairs
9901.1	New Transfer to Tent Replacement Fund	21,470	40,000	9,235	9,235	11,800		Reserve for future capital tent repairs
	<b>Total Budgeted G. F. Expenses</b>	<b>1,190,958</b>	<b>1,077,751</b>	<b>1,753,652</b>	<b>1,224,745</b>	<b>2,276,587</b>	<b>2,277,287</b>	

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<b>New Tax Revenue</b>								Expires Jan 2018    REFI in June 2010
		Actual	Actual	Budget	Projected	Proposed	Previous	Notes/Support
		12-13	13-14	14-15	14-15	15-16	Proposed	
	New Tax Income					1,000,000		
	<b>TOTAL INCOME NEW TAX</b>					<b>1,000,000</b>		
<b>New Tax Revenue Expenditures</b>								
	New Tax Expenditures	Actual	Actual	Budget	Projected	Proposed	Previous	Notes/Support
		12-13	13-14	14-15	14-15	15-16	Proposed	
	District Maintenance Personnel					250,000		
	Handling Fees to Businesses					200,000		To reimburse costs of collecting, reporting and paying the tax
	Marketing					50,000		To promote new tax benefits
	Contracted Services					300,000		Tree removal, Trail and Park Improvements, etc.
	Utilities					150,000		Park Utilities
	District Administrative Costs					50,000		Planning, Distribution of fees, Coordinating projects, etc.
	<b>TOTAL EXPENSE NEW TAX</b>					<b>1,000,000</b>		

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									<b>NOTE: Bond Balance: \$525,000</b>
<b>Bond Income</b>									<b>Expires Jan 2018 REFI in June 2010</b>
	<b>Bond Fund Income</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Proposed</b>	<b>Previous</b>	<b>Notes/Support</b>	
		<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>14-15</b>	<b>15-16</b>	<b>Proposed</b>		
<b>1110</b>	<b>Bond Taxes</b>	201,562	201,416	199,960	199,960	140,692		Decreased collection--Enough cushion accumulated	
1511	Bond Interest Income	85	222	100	122	200		This is interest on bond payment funds held by the Hood River County Finance Dept.	
700	Pepaid Amortization Exp	2,779	2,779	2,779	2,779	2,779			
1110	Beginning Cash-Bond	2,078	6,464	-5,047	32,289	49,321		Balance of unspent bond collections each yr.	
<b>TOTAL INCOME - Bond</b>		<b>206,504</b>	<b>210,881</b>	<b>197,792</b>	<b>235,150</b>	<b>192,992</b>			
<b>Bond Expenses</b>									
	<b>Bond Fund Expense</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Proposed</b>	<b>Previous</b>	<b>Notes/Support</b>	
		<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>14-15</b>	<b>15-16</b>	<b>Proposed</b>		
99610	Debt Service Principle	155,000	160,000	170,000	170,000	170,000			
99620	Debt Service Interest	31,056	26,913	24,513	24,513	19,713		Interest payment on ball-field bond issue.	
99631	Bond Amortization Exp	2,779	2,779	2,779	2,779	2,779			
99385	Debt Service Management Fee	450	450	500	500	500		Bank fees	
<b>TOTAL EXPENSE - Bond</b>		<b>189,285</b>	<b>190,142</b>	<b>197,792</b>	<b>197,792</b>	<b>192,992</b>			



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<b>SDC Fund – SDC Income--Entire District</b>								
	<b>Income Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Proposed</b>	<b>Previous</b>	<b>Notes/Support</b>
		<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>14-15</b>	<b>15-16</b>	<b>Proposed</b>	
<b>5404</b>	Beginning Balance	857,618	687,759	765,131	622,923	698,646		
5511	SDC Fund Interest	3,079	807	3,000	522	800		
5511.1								
1115	SDC Income – County-Outside UGA	29,396	65,690	45,900	50,900	82,800		Estimate of SDC collections for the fiscal year outside UGA
1115	SDC Income-County Inside UGA	27,038	23,004	32,400	26,000	30,000		Estimated SDC collections County/UGA
1115	SDC Income - City UGA	106,405	141,450	175,500	75,000	122,200		15-16 Expect 40 New Homes in Sieverkr Dev + 17 Others
1115	Allowance for planned dev.'s							
1115	Energy Loan Payment	0	918,710					
<b>TOTAL INCOME</b>		<b>1,023,536</b>	<b>918,710</b>	<b>1,021,931</b>	<b>775,345</b>	<b>934,446</b>		

**2015-2016  
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SDC Expenses – Entire District								
	Expense Description	Actual	Actual	Budget	Projected	Proposed	Previous	Notes/Support
92000		12-13	13-14	14-15	14-15	15-16	Proposed	15-16 Priority Ranking by number; * Indicates necessary
	<b>Total Past Projects</b>							In 12-13 all SDC expend were budgeted to be transferred to the Gen Fund.
	<b>TRAILS PROJECTS</b>							
	2012-2013 Misc Trails 5,671							
			11,609		15,000			CUP Implementation--Barrett Trail
			10,680		15,000	20,000		1 SS ICT/Dutch Bros/Eliot Park/Sieverkrop Dev
				2,000	0	0		Columbia Land Trust
			670	4,000	0	4,000		12 Third Street steps/ ICT seg 1
				15,000	1,000	24,000		10 Planning/Permission for Segment 2 ICT
								Sherman W.C.T. Connection
					8,000	25,000		8 Post Canyon Easements & Improvements
			2,211	5,000	5,000			Devon Court/ICT Connection
						5,000		7 ICT Connect to County Beach on the Hood River
	<b>PARKS PROJECTS</b>			10,000		7,500		11 Mt Hood Town Hall Pickleball Courts
	Misc Parks 5,189				1,500	40,000		5 Dog Parks (2)
	City Parks 10,000		30,824	15,000	15,000	8,000		2 Park & Trail Signs
			10,900	10,000	0	0		Implementation City Parks
				100,000	0	100,000		4 Grant Match for Phase I Park Development-Barrett Park/Alternate Transfer to General Fund
						5,000		6 Punch Bowl Contribution
			4,313	0				Parkdale Tennis Courts
	<b>Other Projects</b>		377		1,415			RC Flyers/Barrett Park
				38,965	17,000	21,895		3 Update SDC Methodology. Hold for TPL Study
	Loan Pmt 22,814		242,473					*Land Acquisition Loan Pay off Balance in 13-14
			9,533					Mt hood Town Hall Grant Match 5K, 4,533 Exp.
					35,000			Port of Hood River Nichols Boat Basin Project
						20,000	0	9 Port of Hood River Hood Trail
	Transfer to GF 68,309			15,000	0	0		Funding Sports Fields Study
			2,833	0				Skate Park Improvements
				20,000	20,000			*TPL Study RE Bond Levy
			42,000					13-14 Transfer to General Fund to repay for LUBA Attorney
	LUBA Attorney 41,957			20,000	20,000			Windsurfing River Access (CGWA)
92001	City/County Fees 345			500	476	500		*\$15 per permit collection fee
	Administrative Expenses 1,290			5,000	4,001	5,000		*Legal Fees, Permits, Studies, etc.
				761,466		648,551	668,551	Allow Expenditure of SDC's to Full Amount of Avail. Fnds in accordance with Or Dept of Rev Rules
<b>TOTAL Expendit.</b>		<b>155,575</b>	<b>368,423</b>	<b>1,021,931</b>	<b>142,867</b>	<b>934,446</b>		

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<b>Improvement Fund Income</b>								
	Income Description	Actual	Actual	Budget	Projected	Proposed	Previous	Notes/Support
		12-13	13-14	14-15	14-15	15-16	Proposed	
<b>5405</b>	<b>Beginning Balance</b>	112,096	155,836	231,842	231,842	234,448		
1300	Improvement Fund – New Transfer from General Fund	22,270	36,006	13,371	13,371	12,500		New transfer to Improvement Fund from General Fund.
1300.10	Tent replacement Fund-- New Transfer from General Fund	21,470	40,000	9,235	9,235	11,800	12,500	Separating tent replacement savings from general improvement fund savings.
<b>TOTAL INCOME Improvement Fund</b>		<b>155,836</b>	<b>231,842</b>	<b>254,448</b>	<b>254,448</b>	<b>258,748</b>	259,448	
<b>Improvement Fund Expenses</b>								
	Expense Description	Actual	Actual	Budget	Projected	Proposed	Previous	Notes/Support
		12-13	13-14	14-15	14-15	15-16	Proposed	
<b>82000</b>	<b>Transfer for General Emergency Maintenance</b>	0	0	170,285	20,000	162,785		
<b>82000.1</b>	<b>Transfer for Tent Replacement/Repair</b>	0	0	84,163	0	95,963	96,663	Separating tent replacement expenditures from general Improvement Fund expend.
<b>TOTAL EXPENSES – Improv. Fund</b>		<b>0</b>	<b>0</b>	<b>254,448</b>	<b>20,000</b>	<b>258,748</b>	259,448	Allow transfer of Improvement Funds to Gen Fund up to full amount of fund balance. Would be spent only if there is a facility capital emergency expense that would require expenditure from this fund.