



# Memo

**To:** Board of Commissioners  
**From:** Carrie Monforte  
**Date:** 10/13/2022  
**Re:** 2023 Budget Workshop

---

The budget workshop is for discussion purposes only. Any actions would need to be reserved for the regular meeting.

A few edits were made to the first draft of the 2023 budget. In addition to updates to 2022 year-end estimates, the following material changes were made to the 2023 budget figures.

## Admin

- 4-2110 Levy updated - \$1,301,885 became \$1,828,898
  - Estimate based on value received in January: \$1,301,885
  - Estimate based on value received in October: \$1,590,346
  - Estimate based on recommended range for possible value increase in January:
    - 10% - \$1,749,381
    - 15% - \$1,828,898
    - 20% - \$1,908,415
  - We inserted the 15% increase estimate, the board may choose to do otherwise. The District receives the lower of either the budgeted amount or the actual levy amount, this is why we add 15% to the calculations from October for the budget. The amount that we receive in 2023 sets the maximum base for what we can receive in subsequent years of the 4-year levy (plus 1% and new construction).
- 6-1010 Director \$123,000 became \$128,678 to account for the possibility of sick leave pay-out.
- 6-1012 Business Manager \$76,373 became \$79,899 to account for the possibility of sick leave pay-out.

- 6-1201 FICA \$7,500 became \$9,500
- 6-1202 SUI \$1755 became \$2600
- 6-1203 L&I \$13,500 became \$16,300
- 6-1301 Accounting Service \$9,000 became \$10,250
- 6-1428 Election costs projected for 2024 and beyond have been updated to include the possibility of invoicing being delayed for a November election and having to pay costs for multiple elections in one year.

#### Programs

- 6-4132 Basketball Expense \$13,000 became \$14,300

#### Loans

- Storage Building payment decreased from \$12,724 to \$12,117
- Toro Workman payment decreased from \$7,082 to \$6,745
- Jacobsen payments increased from \$10,485 to \$13,916 (final payment)

#### Capital Projects

- Layout of capital projects divided between what we had planned in 2021, vs new plans.
- Changed Concession Building roof from \$20k to \$30k
- Changed Park Improvements/Asphalt Improvements from \$46K to \$36K

#### Maintenance

- 6-2434 Fuel Increased from \$10,000 to \$11,000

#### Anticipated Updates in November

- Lease for Office Building
- Health Insurance
- Dental
- Possibility of moving Maint/Program wages out of Admin to their respective departments in order to align with our accounting system reports.