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 BOARD POLICY INFO ONLY, NO ACTION REQUIRED

AGENDA
Idaho Park and Recreation Board Meeting
May 18 – 19, 2022
Fairfield by Marriott
1000 W. Pullman Road
Moscow, ID 83843

AGENDA ITEM: **FY 2024 Budget Draft Proposal**

ACTION REQUIRED: **Information Only**

PRESENTER: **Steve Martin**

PRESENTATION

BACKGROUND INFORMATION

Information regarding the fiscal year (FY) 2023 budget is provided as a beginning reference and basis for the FY 2024 budget. The information includes charts displaying the department's FY 2023 appropriation (pages 1 and 2) and a ten-year expenditure history for the department (page 3).

FY 2024 BUDGET DRAFT PROPOSAL

The FY 2024 budget draft proposal assumes increases in benefit costs of \$171,200 and CEC of \$387,100 (page 5). Actual benefit cost increases and CEC, if any, are unknown until the Division of Financial Management (DFM) issues budget instructions in July, however, to more accurately reflect projected cash balances these amounts are being reserved.

The FY 2024 budget includes enhancement requests for increases in personnel costs for new full-time positions (FTPs), seasonal personnel, and operating expenditures in the Operations division (see DUs 12.01 – 12.05 on page 9). Additional enhancement requests include FTPs and one-time capital outlay to establish an East Region maintenance crew (DU 12.11), and capital development projects including a group shelter at McCroskey State Park, and an entrance station at the Lionhead unit of Priest Lake State Park (DU 12.08 and 12.09). All these enhancement requests are fully supported by conservative revenue estimates from dedicated and federal funds.

The FY 2024 budget request for one-time capital outlay is \$7,568,000 (see Form B-7 beginning on page 11) and represents a 63% decrease from the total approved in FY 2023 (excluding \$23,016,400 in federal ARPA funds). The total by category is as follows:

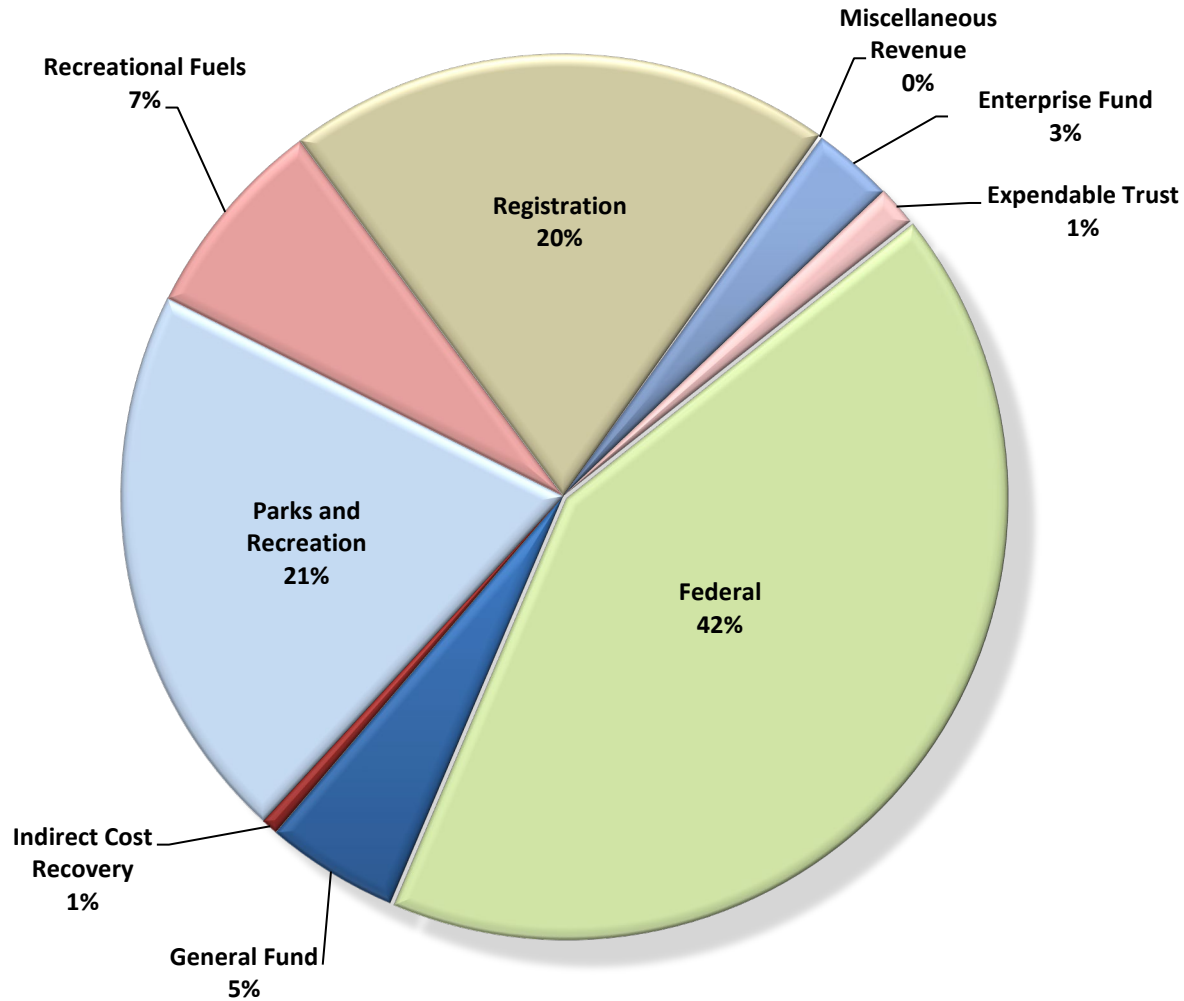
- Capital Equipment Replacement - \$2,343,000 (14% increase versus FY 2023) includes recreation program specialty equipment and park vehicle fleet and equipment items. This level of replacement is consistent with our historical equipment replacement needs.
- Capital Repairs – Maintenance Projects - \$2,625,000 (71% increase versus FY 2023) includes our ongoing effort to address the department’s capital maintenance needs. This reflects consideration of the substantial amount of maintenance projects already budgeted and not yet complete, along with the additional projects that are being prioritized from a portion of the \$20 million in federal ARPA funds in FY 2023.
- Program Enhancements - \$2,600,000 (for DUs 12.04 through 12.11) is a substantial decrease (-71%) versus FY 2023 primarily due to the large scope of the Eagle Island Campground project approved in FY 2023, as well as the additional enhancements that are being prioritized from a portion of the \$20 million in federal ARPA funds in FY 2023.

Overall, the FY 2024 budget draft proposal is a 17.4% decrease from the FY 2023 appropriation. Additional ongoing personnel and operating total approximately \$1.8 million. Current cash balance projections support this proposal while preserving appropriate balances in our dedicated funds.

STAFF RECOMMENDATIONS

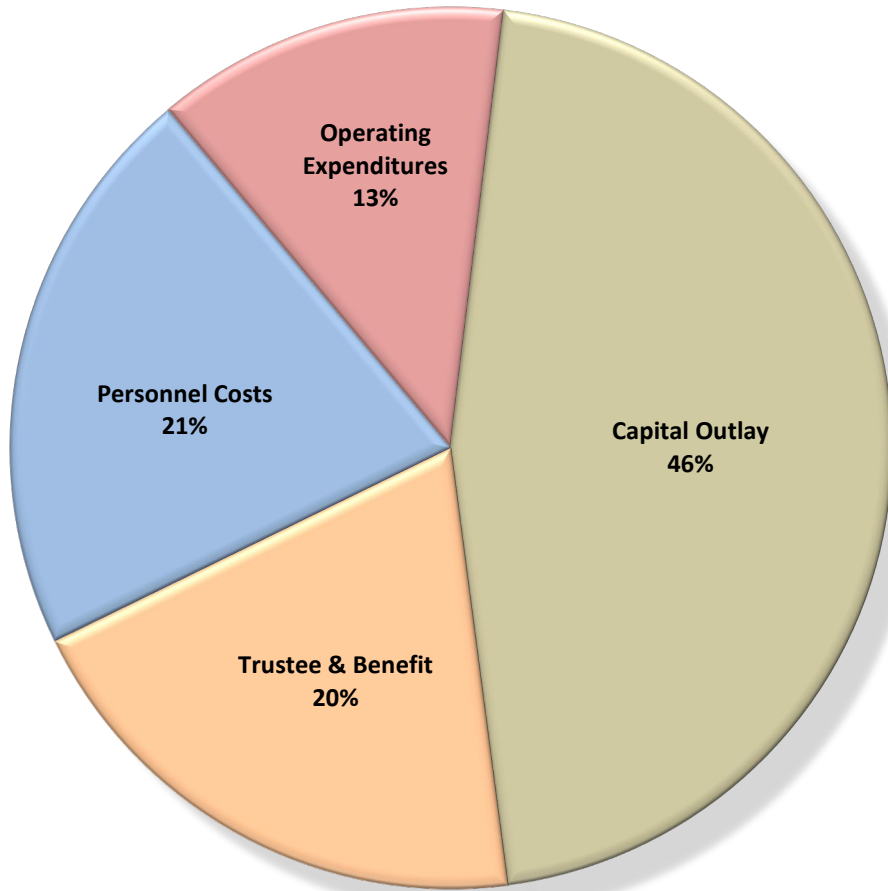
This item is for information only. Staff has reviewed and ranked the enhancement and replacement items and requests further discussion and direction from the Board as appropriate. Staff will continue to fine tune this draft proposal and incorporate any additional priorities identified prior to submitting a final proposal for the Board to approve at their August meeting.

Idaho Department of Parks and Recreation FY 2023 Budget Appropriation by Fund



Total Appropriation by Fund		% Change from FY 2022
General Fund	\$ 3,730,600	6.9%
Indirect Cost Recovery	\$ 479,600	4.6%
Parks and Recreation	\$ 15,788,400	42.4%
Recreational Fuels	\$ 5,742,300	7.7%
Registration	\$ 15,340,300	1.6%
Miscellaneous Revenue	\$ 111,500	0.0%
Enterprise Fund	\$ 2,267,500	1.5%
Expendable Trust	\$ 1,116,500	21.0%
Federal	\$ 32,335,100	245.9%
Total	\$ 76,911,800	59.9%

**Idaho Department of Parks and Recreation
FY 2023 Budget Appropriation by Expenditure Classification**



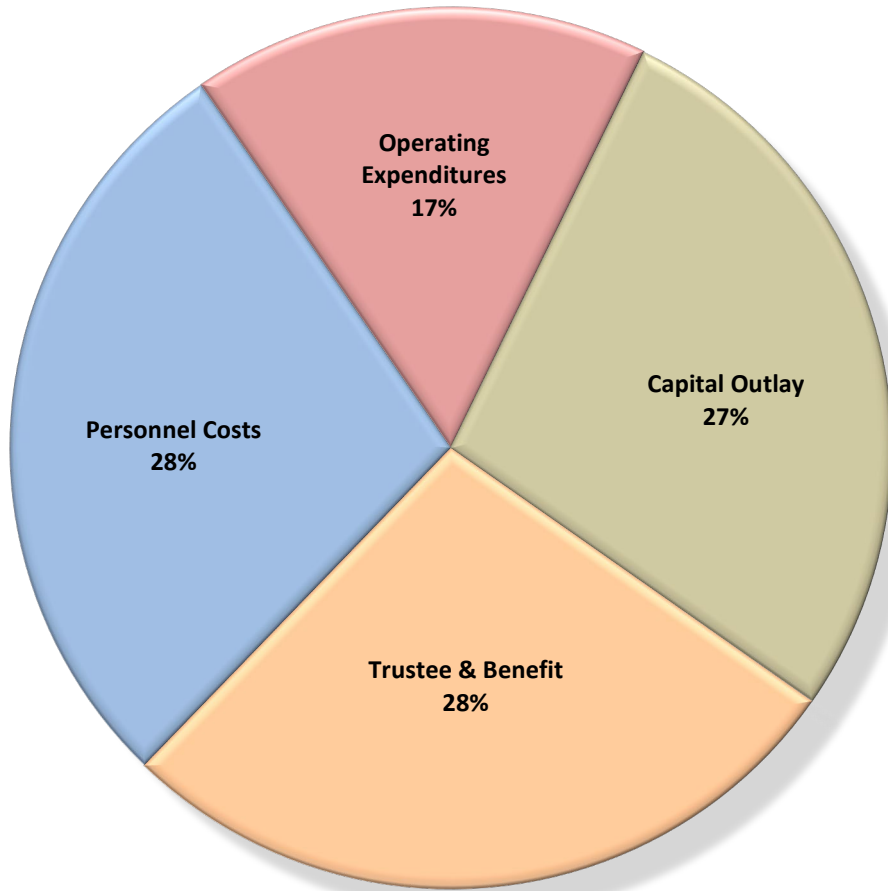
	Total Appropriation by Expenditure Classification	% Change from FY 2022
Personnel Costs	\$ 16,255,300	15.6%
Operating Expenditures	\$ 10,011,500	11.0%
Capital Outlay	\$ 35,375,700	263.2%
Trustee & Benefit	\$ 15,269,300	0.0%
Total	\$ 76,911,800	59.9%

Idaho Department of Parks and Recreation
Actual Expenditures Summary
Budget Year Basis (Includes Encumbrances)

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Appropriation	FY 2023 Appropriation	% Change from FY 2022
BY PROGRAM											
Management Services	9,756,700	12,617,200	11,991,500	14,080,100	15,827,000	15,299,600	17,104,500	17,363,200	19,339,200	20,167,100	4.3%
Park Operations	14,630,200	14,740,100	15,117,300	15,863,000	16,332,500	16,860,300	17,076,100	18,192,400	20,317,000	23,458,000	15.5%
Capital Development	3,881,800	2,787,700	1,884,800	2,279,900	3,986,600	5,144,600	3,332,200	9,022,200	8,430,000	33,286,700	294.9%
Total	30,359,800	28,268,700	30,145,000	32,223,000	36,146,100	37,304,500	37,512,800	44,577,800	48,086,200	76,911,800	59.9%
BY FUND SOURCE											
0001-00 General	1,332,000	1,791,400	3,978,300	3,822,000	3,774,900	3,462,900	3,720,900	3,466,500	3,488,600	3,730,600	6.9%
0125-00 Indirect Cost Recovery	388,100	489,900	353,300	348,600	263,600	464,200	394,400	437,200	458,600	479,600	4.6%
0243-00 Parks and Recreation	7,316,700	7,151,900	7,464,100	8,225,300	8,869,700	10,186,900	10,232,600	11,785,800	11,087,600	15,788,400	42.4%
0247-00 Recreational Fuels	4,517,300	3,800,900	3,797,300	4,299,100	4,765,600	6,211,500	4,711,500	6,599,700	5,329,700	5,742,300	7.7%
0250-00 Parks and Rec Registration	8,165,900	9,810,700	6,970,900	9,036,500	10,801,600	10,030,300	10,770,600	13,017,600	15,105,200	15,340,300	1.6%
0349-00 Miscellaneous Revenue	152,500	72,700	32,800	139,100	35,100	40,400	15,900	11,800	111,500	111,500	0.0%
0410-00 Enterprise Funds	1,731,000	2,052,700	1,911,800	2,110,300	2,382,400	2,076,200	1,999,900	2,223,000	2,234,300	2,267,500	1.5%
0496-00 Parks and Recreation Trust	728,600	641,400	505,600	667,100	552,300	527,100	800,600	1,477,500	922,600	1,116,500	21.0%
0344-00 Federal ARPA	-	-	-	-	-	-	-	-	-	23,016,400	
0345-00 Federal CARES Act	-	-	-	-	-	-	-	1,292,300	1,300,000	-	-100.0%
0348-00 Federal Grant	3,936,600	4,333,400	3,979,500	3,575,000	4,700,900	4,305,000	4,866,400	4,266,400	8,048,100	9,318,700	15.8%
Total	30,359,800	28,268,700	30,145,000	32,223,000	36,146,100	37,304,500	37,512,800	44,577,800	48,086,200	76,911,800	59.9%
BY EXPENDITURE CLASSIFICATION											
Personnel Costs	10,212,000	10,920,300	11,135,100	12,213,300	12,097,400	12,197,400	12,650,700	12,446,700	14,059,800	16,255,300	15.6%
Operating Expenditures	5,506,000	5,471,700	5,768,700	6,053,400	5,959,300	6,364,600	6,189,800	8,364,400	9,017,200	10,011,500	11.0%
Capital Outlay	5,521,000	3,991,200	3,193,200	3,235,400	5,551,700	6,984,500	4,873,400	10,433,800	9,739,900	35,375,700	263.2%
Trustee/Benefit	7,029,700	9,761,800	8,896,600	10,720,900	12,537,700	11,794,000	13,798,900	13,332,900	15,269,300	15,269,300	0.0%
Total	30,359,800	28,268,700	30,145,000	32,223,000	36,146,100	37,340,500	37,512,800	44,577,800	48,086,200	76,911,800	59.9%
Full-Time Positions (FTP)	143.50	144.25	150.39	150.89	154.64	156.64	158.39	157.39	159.39	170.97	

Note: FY 2017 includes approximately \$300,000 in one-time Personnel Costs for 27th payroll.
FY 2021 reflects 5% General Fund holdback, as well as loss of 6.0 FTP in IT consolidation.

**Idaho Department of Parks and Recreation
FY 2024 Budget Draft Proposal**



Total Appropriation by Expenditure Classification		% Change from FY 2023
Personnel Costs	\$ 17,900,200	10.1%
Operating Expenditures	\$ 10,671,500	6.6%
Capital Outlay	\$ 17,468,000	-50.6%
Trustee & Benefit	\$ 17,469,300	14.4%
Total	\$ 63,509,000	-17.4%

Idaho Department of Parks and Recreation
FY 2024 Budget Request - *Draft Proposal*
All Agency Functions

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2023 Total Appropriation	170.97	3,730,600	40,846,100	32,335,100	76,911,800
FY 2023 Total Estimated Expenditures	170.97	3,930,600	49,646,100	34,835,100	88,411,800
FTP or Fund Adjustment		-	-	-	-
Removal of One-time Expenditures		-	(8,659,300)	(16,716,400)	(25,375,700)
Removal of Reappropriation		(200,000)	(8,800,000)	(2,500,000)	(11,500,000)
Base Reductions		-	-	-	-
FY 2024 Base	170.97	3,730,600	32,186,800	15,618,700	51,536,100
Program Maintenance					
Benefit Cost Increase (Estimate \$1,000 per FTP)		35,200	123,500	12,500	171,200
CEC Salary Multiplier (Estimate 3%)		79,900	279,200	28,000	387,100
Replacement Items - Rec Bureau Equipment		-	983,000	260,000	1,243,000
Replacement Items - Park Infrastructure & Equipment		-	600,000	-	600,000
Replacement Items - Vehicles		-	400,000	-	400,000
Replacement Items - Computer Replacement		-	100,000	-	100,000
Replacement Items - Capital Maintenance Projects		-	2,625,000	-	2,625,000
FY 2024 Program Maintenance	170.97	3,845,700	37,297,500	15,919,200	57,062,400
Program Enhancements					
12.01 - 10.58 FTP for Additional Park Staff	10.58	-	679,700	-	679,700
12.02 - Increase Base Operating Expenditure	-	-	460,000	-	460,000
12.03 - Increase Base Seasonal PC	-	-	150,000	-	150,000
12.04 - 2.0 FTP for Motorized Trails Maintenance	2.00	-	376,800	-	376,800
12.05 - 0.25 FTP for Boating Training Coordinator	0.25	-	-	17,200	17,200
12.06 - Responsible OHV Media Campaign	-	-	100,000	-	100,000
12.07 - UTV for Motorized Trails Program	-	-	25,000	-	25,000
12.08 - McCroskey - Develop Group Shelter / Toilet / Parking	-	-	375,000	-	375,000
12.09 - Priest Lake - Lionhead Entrance Station	-	-	880,000	-	880,000
12.10 - Registration - Increase Pass-through Appropriation	-	-	1,800,000	400,000	2,200,000
12.11 - East Region Maintenance Crew	2.00	-	1,182,900	-	1,182,900
FY 2024 Budget Request	185.80	3,845,700	43,326,900	16,336,400	63,509,000
Budget by Expenditure Object					
Personnel Costs		2,903,600	13,778,900	1,217,700	17,900,200
Operating Expenditures		942,100	9,098,200	631,200	10,671,500
Capital Outlay		-	7,208,000	10,260,000	17,468,000
Trustee and Benefit		-	13,241,800	4,227,500	17,469,300
		3,845,700	43,326,900	16,336,400	63,509,000

Idaho Department of Parks and Recreation
FY 2024 Budget Request - *Draft Proposal*
Management Services

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2023 Total Appropriation	35.08	782,500	16,782,000	2,602,600	20,167,100
FY 2023 Total Estimated Expenditures	35.08	782,500	16,782,000	2,602,600	20,167,100
FTP or Fund Adjustment	-	-	-	-	-
Removal of One-time Expenditures	-	-	(129,000)	-	(129,000)
Base Reductions	-	-	-	-	-
FY 2024 Base	35.08	782,500	16,653,000	2,602,600	20,038,100
Program Maintenance					
Benefit Cost Increase (Estimate \$1,000 per FTP)	-	4,700	30,500	-	35,200
CEC Salary Multiplier (Estimate 3%)	-	12,800	77,200	-	90,000
Replacement Items - Vehicles	-	-	-	-	-
Replacement Items - Computer Replacement	-	-	100,000	-	100,000
Replacement Items - Capital Maintenance Projects	-	-	-	-	-
FY 2024 Program Maintenance	35.08	800,000	16,860,700	2,602,600	20,263,300
Program Enhancements					
12.10 - Registration - Increase Pass-through Appropriation	-	-	1,800,000	400,000	2,200,000
FY 2024 Budget Request	35.08	800,000	18,660,700	3,002,600	22,463,300
Budget by Expenditure Object					
Personnel Costs		446,600	2,783,400	-	3,230,000
Operating Expenditures		353,400	2,735,500	2,600	3,091,500
Capital Outlay		-	100,000	-	100,000
Trustee and Benefit		-	13,041,800	3,000,000	16,041,800
		800,000	18,660,700	3,002,600	22,463,300

Idaho Department of Parks and Recreation
FY 2024 Budget Request - *Draft Proposal*
Operations

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2023 Total Appropriation	135.89	2,948,100	17,493,800	3,016,100	23,458,000
FY 2023 Total Estimated Expenditures	135.89	2,948,100	17,493,800	3,016,100	23,458,000
FTP or Fund Adjustment		-	-	-	-
Removal of One-time Expenditures		-	(1,960,000)	-	(1,960,000)
Base Reductions		-	-	-	-
FY 2024 Base	135.89	2,948,100	15,533,800	3,016,100	21,498,000
Program Maintenance					
Benefit Cost Increase (Estimate \$1,000 per FTP)		30,500	93,000	12,500	136,000
CEC Salary Multiplier (Estimate 3%)		67,100	202,000	28,000	297,100
Replacement Items - Rec Bureau Equip & Vehicles (10.31 and 10.33)		-	983,000	260,000	1,243,000
Replacement Items - Park Infrastructure & Equip (10.31)		-	600,000	-	600,000
Replacement Items - Park Vehicles (10.33)		-	400,000	-	400,000
Replacement Items - Capital Maintenance Projects (10.36)		-	-	-	-
FY 2024 Program Maintenance	135.89	3,045,700	17,811,800	3,316,600	24,174,100
Program Enhancements					
12.01 - 5.0 FTP New Rangers	5.00	-	331,200	-	331,200
12.01 - 3.0 FTP Admin Asst 1	3.00	-	160,000	-	160,000
12.01 - 2.0 FTP Asst Managers	2.00	-	148,400	-	148,400
12.01 - 0.58 FTP to Increase (2) Existing Positions to 1.0 FTP	0.58	-	40,100	-	40,100
12.02 - Increase in OE Base	-	-	460,000	-	460,000
12.03 - Increase in Seasonal Base	-	-	150,000	-	150,000
12.04 - Rec Bureau Motorized Trails Enhancement	2.00	-	376,800	-	376,800
12.05 - Rec Bureau 0.25 FTP for Training Coord to 1.0 FTP	0.25	-	-	17,200	17,200
12.06 - Rec Bureau Responsible OHV Media Campaign	-	-	100,000	-	100,000
12.07 - Rec Bureau New UTV for Motorized Trails	-	-	25,000	-	25,000
12.11 - East Region Maintenance Crew	2.00	-	1,182,900	-	1,182,900
FY 2024 Budget Request	150.72	3,045,700	20,786,200	3,333,800	27,165,700
Budget by Expenditure Object					
Personnel Costs		2,457,000	10,995,500	1,217,700	14,670,200
Operating Expenditures		588,700	6,362,700	628,600	7,580,000
Capital Outlay		-	3,228,000	260,000	3,488,000
Trustee and Benefit		-	200,000	1,227,500	1,427,500
		3,045,700	20,786,200	3,333,800	27,165,700

Idaho Department of Parks and Recreation
FY 2024 Budget Request - *Draft Proposal*
Capital Development

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2023 Total Appropriation	-	-	6,570,300	26,716,400	33,286,700
Reappropriation	-	200,000	8,800,000	2,500,000	11,500,000
FY 2023 Total Estimated Expenditures	-	200,000	15,370,300	29,216,400	44,786,700
FTP or Fund Adjustment	-	-	-	-	-
Removal of One-time Expenditures	-	-	(6,570,300)	(16,716,400)	(23,286,700)
Removal of Reappropriation	-	(200,000)	(8,800,000)	(2,500,000)	(11,500,000)
Base Reductions	-	-	-	-	-
FY 2024 Base	-	-	-	10,000,000	10,000,000
Program Maintenance					
Capital Maintenance - Health & Safety (10.35)	-	-	125,000	-	125,000
Capital Maintenance - Preservation / Preventative Maintenan	-	-	565,000	-	565,000
Capital Maintenance - Building and Infrastructure Improvemen	-	-	1,935,000	-	1,935,000
FY 2024 Program Maintenance	-	-	2,625,000	10,000,000	12,625,000
Program Enhancements					
12.08 - McCroskey - Develop Group Shelter / Toilet / Parking	-	-	375,000	-	375,000
12.09 - Priest Lake - Lionhead Entrance Station	-	-	880,000	-	880,000
FY 2024 Budget Request	-	-	3,880,000	10,000,000	13,880,000
Budget by Expenditure Object					
Personnel Costs	-	-	-	-	-
Operating Expenditures	-	-	-	-	-
Capital Outlay	-	-	3,880,000	10,000,000	13,880,000
Trustee and Benefit	-	-	-	-	-
	-	-	3,880,000	10,000,000	13,880,000

Idaho Department of Parks and Recreation
 FY 2024 Budget Request - *Draft Proposal*

Program Enhancement Summary

Priority Rank	DU	Description	Fund	FTP	Personnel Costs	Operating Expenditure	Capital Outlay	Trustee/Benefit	TOTAL
1	12.01	Park Operations - 5.0 FTP New Rangers Request 5 new Ranger (ongoing PC) for additional personnel resources to various parks.	0243	5.00	331,200				331,200
		Subtotal		5.00	331,200	-	-	-	331,200
1	12.01	Park Operations - 3.0 FTP New Admin Asst 1 Request 3 new AA1 (ongoing PC) for additional personnel resources to Lucky Peak, Eagle Island, and Bear Lake.	0243	3.00	160,000				160,000
		Subtotal		3.00	160,000	-	-	-	160,000
1	12.01	Park Operations - 2.0 FTP Assistant Park Managers Request 2 new Assistant Managers (ongoing PC) to support Old Mission / TCDA, and Lucky Peak State Parks.	0243	2.00	148,400				148,400
		Subtotal		2.00	148,400	-	-	-	148,400
1	12.01	Park Operations - 0.58 FTP to make two 1.0 FTPs Request 0.58 FTP to bring existing 0.67 OS2 to 1.0, and existing 0.75 Maint Craftsman to 1.0 Ranger.	0243	0.58	40,100				40,100
		Subtotal		0.58	40,100	-	-	-	40,100
2	12.02	Park Operations - Statewide Increase in Operating Exp Increase in ongoing OE appropriation for parks to provide for increased utility costs and demand from increased visitation.	0243 0247.01			360,000 100,000			360,000 100,000
		Subtotal		-	-	460,000	-	-	460,000
3	12.03	Park Operations - Statewide Increase in Seasonal PC Increase in ongoing PC appropriation for parks to provide for additional hours and pay rates to support increased visitation.	0243		150,000				150,000
		Subtotal		-	150,000	-	-	-	150,000
4	12.04	Recreation Bureau - 2.0 FTP Motorized Trails Maintenance Request 2 new Equipment Operators (ongoing PC & OE) for North & East Region Summer and Winter Trail Maintenance. Includes one-time capital outlay for equipment.	0250.04 0247.03	2.00	53,400 53,400	25,000 25,000	220,000		78,400 298,400
		Subtotal		2.00	106,800	50,000	220,000	-	376,800
5	12.05	Recreation Bureau - 0.25 FTP Boating Training Coordinator Increase in ongoing PC appropriation to convert exiting 0.75 Training Program Coordinator to 1.0 FTP.	0348	0.25	17,200				17,200
		Subtotal		0.25	17,200	-	-	-	17,200
6	12.06	Recreation Bureau - Responsible OHV Media Campaign One-time OE appropriation for a public awareness advertising campaign to promote responsible OHV use in Idaho.	0247.03			100,000			100,000 -
		Subtotal		-	-	100,000	-	-	100,000

Idaho Department of Parks and Recreation
 FY 2024 Budget Request - *Draft Proposal*

Program Enhancement Summary

Priority Rank	DU	Description	Fund	FTP	Personnel Costs	Operating Expenditure	Capital Outlay	Trustee/Benefit	TOTAL
7	12.07	Recreation Bureau - UTV for Trails Program One-time CO appropriation for additional UTV to support motorized trails program.	0247.03				25,000		25,000
		Subtotal		-	-	-	25,000	-	25,000
8	12.08	McCroskey - Develop Group Shelter / Toilet / Parking Design and construct group use shelter, vault toilet, and parking area at McCroskey State Park.	0496.03				375,000		375,000
		Subtotal		-	-	-	375,000	-	375,000
9	12.09	Priest Lake - Lionhead Entrance Station Design and construct new entrance station for Lionhead unit.	0243				880,000		880,000
		Subtotal		-	-	-	880,000	-	880,000
10	12.10	Registration Prog - Increase Pass-through Appropriation Increase ongoing Trustee and Benefit appropriation to meet statutory recreation fund pass-through requirements.	0250.03 0247 0243 0348					1,000,000 750,000 50,000 400,000	1,000,000 750,000 50,000 400,000
		Subtotal		-	-	-	-	2,200,000	2,200,000
11	12.11	Park Operations - East Region Maintenance Crew Request 2.0 FTP for East Region Maintenance Crew (ongoing PC & OE) to support East Region parks. Includes one-time capital outlay for workshop/storage building and equipment.	0243	2.00	132,900	50,000	1,000,000		1,182,900
		Subtotal		2.00	132,900	50,000	1,000,000	-	1,182,900
Total Program Enhancements				14.83	1,086,600	660,000	2,500,000	2,200,000	6,446,600

FORM B7: ONE-TIME OE AND ONE-TIME CO SUMMARY

Agency/Department: Department of Parks and Recreation
 Program (if applicable) _____

Request for Fiscal Year : 2024
 Agency Number: 340
 Function/Activity Number: _____

Original Request Date: 9/1/2022 Revision Request Date: _____

Page: _____ of _____

Grand Total by Decision Unit			7,568,000
10.31	Replacement Items - Park Infrastructure Repair & Equipment Replacement		1,735,000
10.33	Replacement Items - Vehicles		508,000
10.34	Replacement Items - IT Replacement Equipment		100,000
10.35	Capital Maintenance - Health & Safety		125,000
10.36	Capital Maintenance - Preservation / Preventative Maintenance		565,000
10.37	Capital Maintenance - Building and Infrastructure Improvements		1,935,000
12.04	OHV Rec - New Compact Wheel Loaders w / Snow Plow		220,000
12.06	OHV Rec - Responsible OHV Use Media Campaign		100,000
12.07	OHV Rec - New UTV		25,000
12.08	McCroskey - Group Shelter / Vault Toilet / Parking		375,000
12.09	Priest Lake - Lionhead Entrance Station		880,000
12.11	East Region Maintenance Shop/Storage Building and Equipment		1,000,000

Grand Total by Fund Source			7,568,000
0243	Parks and Recreation Fund		4,180,000
0247.01	Recreational Fuels - Capital Improvement		1,045,000
0247.02	Recreational Fuels - Waterways Improvement Fund		180,000
0247.03	Recreational Fuels - Off-road Motor Vehicle		1,328,000
0348	Federal Fund		260,000
0496.02	Harriman Trust Fund		200,000
0496.03	Park Land Trust Fund		375,000

Grand Total by Category			7,568,000	
6198	Other Site Development - 1099 Reportable	0	9	3,145,000
6398	Other Property Improvements - 1099 Reportable	0	10	1,735,000
6410	Personal Computer Hardware	0	40	100,000
6610	Landscape Equipment	166	9	1,355,000
6630	Auto & Light Trucks	11	11	440,000
6650	Small Motorized Equipment	36	7	693,000