# CHAPTER 7—FINANCING

## EXISTING CONDITIONS

Providing recreation services to a community requires a commitment from the governing body to properly allocate revenues and monitor expenditures. The Moon Township Board of Supervisors determines the yearly budget for all township expenses including that of recreation and parks. Based upon the extent and quality of recreation services and facilities, it is obvious that the Township Supervisors are committed to dedicating a portion of the township budget to provide recreation and leisure services to its citizenry.

While the Board of Supervisors must review and consider budget requests from each of the departments, only that which pertains to recreation, parks, and/or open space will be discussed in this study. The yearly budget preparation process includes five different areas that are addressed each year:

- Staff Salaries / Benefits
- Maintenance
- Open Space Acquisition
- Programs
- Capital Expenditures

Table 7-1 through 7-6 display the budget allocations for the Parks and Recreation Department and the Public Works-Operations Budget for the Fiscal Years 2002, 2003, and 2004. However, in some instances this information does not provide a true dollar-for-dollar analysis as the township has recently revised its accounting procedures to reflect the new governmental financial reporting model as required by the Governmental Accounting Standards Board (GASB) Statement No. 34. This model required all governmental entities to change their accounting practices to provide a full accounting for capital assets, including infrastructure.

Table 7-1: Parks and Recreation Budget—Programming shows a 55 percent increase in the total parks and recreation programming budget from Fiscal Year 2002 to 2004, for a total budget amount of $79,605 in FY2004. The new accounting procedures required the programming budget to reflect all costs associated with special event programming, which resulted in an increase of 60 percent for the Independence Day Celebration. Other changes to note under this budget are the following:

- Programming Expenses have increased due to an increase in actual programs. Items such as using contract personnel (bands and youth basketball personnel) are now included under this line item.
- Recreational Contribution—This line item was removed due to the township providing services instead of providing a dollar contribution to outside organizations.
- Robin Hill Events—This line item was included only for Fiscal Year 2003 upon recommendation by the recreation advisory board. The department never acted upon the recommendation and this line item was removed.
- P & R Program Capital Improvement—This line item was moved to another budget category as per GASB requirements.

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Table 7-2: Public Works Budget-Parks and Recreation Operation and Maintenance reflects a 68 percent increase in the total budget since 2002 an actual dollar amount of $263,053. It should be noted that this budget also reflects the GASB required changes, which can mislead the overall comparison between budget years. For instance, new line items were included in Fiscal Year 2004 that were not previous incorporated into this budget. Some issue to note include:

- This budget falls under the auspices of the public works department
- Heating costs have increased by 78%.
- Contracted services have increased by $1,500
- Capital Reserve Rolling Stock has increased by 1180%

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**Table 7-1: Parks and Recreation Budget-Programming**

| TITLE | 2002 Budget Amount | 2003 Budget Amount | 2004 Recommended Amount | % Change 2002-2004 |
|---|---|---|---|---|
| Salary -Professional Staff | $ 67,095.96 | $ 73,419.84 | $ 76,356.63 | 13.80% |
| Salary & Wages -Part Time | $ 9,000.00 | $ 10,000.00 | $ 10,000.00 | 11.11% |
| Programming expenses | $ 10,000.00 | $ 22,000.00 | $ 30,000.00 | 200.00% |
| **Non-uniform Pension** | | | $ 7,635.66 | N/A |
| **Social Security Taxes** | | | $ 6,606.28 | N/A |
| **Unemployment Compensation** | | | $ 40.00 | N/A |
| **Group Life, Health Insurance** | | | $ 20,465.48 | N/A |
| **Post Employment Health Benefit** | | | $ 763.57 | N/A |
| Office Supplies | $ 1,000.00 | $ 1,000.00 | $ 2,500.00 | 150.00% |
| Uniforms | $ 1,000.00 | $ - | $ 1,500.00 | 50.00% |
| Independence Day Celebration | $ 7,500.00 | $ 7,500.00 | $ 12,000.00 | 60.00% |
| Recreational Contrib./Football/Hockey | $ 14,000.00 | $ - | | -100.00% |
| Recreational Materials | $ 20,172.79 | $ 26,283.00 | $ 25,000.00 | 23.93% |
| **Robin Hill Events** | | $ 35,000.00 | | N/A |
| Minor Equipment | $ 2,000.00 | $ 2,000.00 | $ 3,000.00 | 50.00% |
| Telephone | $ 2,600.00 | $ 3,600.00 | $ 4,300.00 | 65.38% |
| Vehicle Allowance - Program staff | $ 3,600.00 | $ 7,200.00 | $ 7,200.00 | 100.00% |
| Printing | $ 3,800.00 | $ 4,500.00 | $ 4,500.00 | 18.42% |
| **Workman's Compensation Insurance** | | | $ 232.49 | N/A |
| **SDBBR Liability** | | | $ 3,524.15 | N/A |
| **IT** | | | $ 2,000.00 | N/A |
| Professional Exp./Dues/Membership | $ 750.00 | $ 1,000.00 | $ 1,000.00 | 33.33% |
| Staff Development | $ 2,000.00 | $ 3,500.00 | $ 4,000.00 | 100.00% |
| P&R Prog. Capital Improvement | $ - | $ 12,000.00 | $ 1,500.00 | N/A |
| ***TOTAL - Programming*** | **$ 144,518.75** | **$ 209,002.84** | **$ 224,124.27** | **55.08%** |

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**Table 7-2: Parks and Recreation Budget-Operations\Maintenance**

| TITLE | 2002 Budget | 2003 Budget | 2004 Recommended | % Change 2002-2004 |
|---|---|---|---|---|
| Salaries & Wages - Park Labor | $ 146,260.00 | $ 154,500.00 | $ 162,082.12 | 10.82% |
| Salaries & Wages - Temp. Labor | $ 8,000.00 | $ 10,000.00 | $ 9,500.00 | 18.75% |
| Park Security Guard | $ 5,500.00 | $ 5,000.00 | $ 5,000.00 | -9.09% |
| **Non-uniform Pension** | | | $ 16,208.21 | N/A |
| **Social Security Taxes** | | | $ 13,126.03 | N/A |
| **Unemployment Compensation** | | | $ 80.00 | N/A |
| **Group Life, Health Insurance** | | | $ 36,610.78 | N/A |
| **Post Employment Health Benefit** | | | $ 1,620.82 | N/A |
| **Robin Hill cleaning** | | | $ 2,880.00 | N/A |
| Office Supplies | | $ - | $ 1,200.00 | N/A |
| Gasoline/Diesel | $ 4,000.00 | $ 3,000.00 | $ 2,200.00 | -45.00% |
| Uniforms | $ 2,000.00 | $ 2,500.00 | $ 2,200.00 | 10.00% |
| Recreation Materials | $ 4,000.00 | $ 9,500.00 | $ 8,000.00 | 100.00% |
| Oper. & Maintenance Supplies | $ 30,000.00 | $ 28,000.00 | $ 25,000.00 | -16.67% |
| Maintenance & Repair - Vehicles | $ 6,000.00 | $ 10,500.00 | $ 10,000.00 | 66.67% |
| Maintenance & Repair - Capital | $ 12,000.00 | $ 10,000.00 | $ 10,000.00 | -16.67% |
| Tires - Park Vehicles | $ 2,500.00 | $ 2,500.00 | $ 2,500.00 | 0.00% |
| Minor Equipment Purchase | $ 5,000.00 | $ 5,000.00 | $ 5,000.00 | 0.00% |
| Telephone | $ 3,500.00 | $ 3,500.00 | $ 3,800.00 | 8.57% |
| **Fire & Multi Peril Insurance** | | | $ 11,835.72 | N/A |
| **Workman's Compensation Insuranc** | | | $ 10,703.33 | N/A |
| **Auto Fleet Insurance** | | | $ 2,520.72 | N/A |
| **SDBBR Liability** | | | $ 6,528.00 | N/A |
| Electricity | $ 14,000.00 | $ 18,000.00 | $ 17,000.00 | 21.43% |
| Heating - Gas & LP | $ 14,000.00 | $ 12,000.00 | $ 25,000.00 | 78.57% |
| **Water & Sewer** | | | $ 3,000.00 | N/A |
| Contracted Services | $ 3,500.00 | $ 5,000.00 | $ 5,000.00 | 42.86% |
| Building Maintenance | $ 7,000.00 | $ 6,000.00 | $ 6,000.00 | -14.29% |
| Equipment Rental | $ 2,500.00 | $ 2,000.00 | $ 1,200.00 | -52.00% |
| Improvements | $ 500.00 | $ 500.00 | $ 1,000.00 | 100.00% |
| **Historic Marker Fund** | $ 1,500.00 | $ - | $ 1,500.00 | 0.00% |
| **Parks Rec & Open Space Study** | | | $ 30,000.00 | N/A |
| Prof. Exp.-Dues Membership | $ 50.00 | $ 100.00 | $ 200.00 | 300.00% |
| **Staff Development** | | | $ 500.00 | N/A |
| Community Tree Program / Landscaping | $ 2,000.00 | $ - | $ 2,000.00 | 0.00% |
| Recreational Fields | $ 15,000.00 | $ 2,500.00 | $ 10,000.00 | -33.33% |
| **Vehicle / Equipment leases** | | | $ 7,368.00 | N/A |
| **Boggs School promissory note** | | | $ 7,000.00 | N/A |
| Cap. Res. Moon Park | | | $ 15,000.00 | N/A |
| Cap. Res. Mjr Maint Robin Hill Mansion | $ 40,000.00 | $ 2,500.00 | $ 12,500.00 | -68.75% |
| Cap. Res, Reno/Cnstrctn- Robin Hill Mansion | | | $ - | N/A |
| Cap. Res. Mjr Maint-RH Carriage House | | | $ 1,000.00 | N/A |
| Cap. Res, Reno/Cnstrctn- RH Carriage House | | | $ - | N/A |
| Cap. Res. Mjr Maint-Olson Bldg | | | | N/A |
| Cap. Res, Reno/Cnstrctn- Olson Bldg | | | | N/A |
| Cap. Res. Mjr Maint- Moon Park Bldg | | | $ 1,000.00 | N/A |
| Cap. Res, Reno/Cnstrctn- Moon Park Bldg | | | $ - | N/A |
| Cap. Res. Mjr Maint- Park Maint. Bldg | | | $ 5,000.00 | N/A |
| Cap. Res, Reno/Cnstrctn- Park Maint. Bldg. | | | $ 1,000.00 | N/A |
| Cap. Res. Mjr Maint- Amphitheater | | | $ 5,000.00 | N/A |
| Cap. Res. Community Rec Ctr / Pool | | | $ - | N/A |
| Cap. Res. Basketball Courts | | | $ 2,000.00 | N/A |
| Cap. Res. Volleyball Courts | | | $ - | N/A |
| Cap. Res. Skate Park | | | | N/A |
| Cap. Res. Deck Hockey | | | $ - | N/A |
| Cap. Res. Olson Park- General | | | $ 10,000.00 | N/A |
| Cap. Res. Neighborhood Playlots | | | $ - | N/A |
| ~~Cap. Res. Park General Improvement~~ | $ 5,000.00 | $ 2,500.00 | $ - | -100.00% |
| Cap. Res. Shelters | | $ 2,500.00 | $ 2,000.00 | N/A |
| Cap. Res. Park Acquisition/Development | | | $ 5,000.00 | N/A |
| Cap. Res. Play Equipment | $ 25,000.00 | | $ 50,000.00 | 100.00% |
| Cap. Res. Robin Hill General | $ 12,500.00 | $ - | $ 500.00 | -96.00% |
| Cap. Res. Tennis Court | $ 2,500.00 | $ - | $ 1,000.00 | -60.00% |
| Cap.Res. Athletic Fields | | | $ 5,000.00 | N/A |
| Cap. Res. Rolling Stock | $ 5,000.00 | $ 7,500.00 | $ 64,000.00 | 1180.00% |
| ~~Cap. Res. Gypsy Moth Study~~ | | | | N/A |
| Cap. Res. Shade Tree Fund | | | | N/A |
| ~~Cap. Res. Snow Emergency~~ | | | | N/A |
| ~~Cap. Res. Insect Management~~ | | | | N/A |
| Cap. Res. Reno. Cnstrcn- Amphitheater | $ 5,000.00 | $ - | $ 1,000.00 | -80.00% |
| ***Total-Parks and Recreation: Oper/Maintenance*** | $ 383,810.00 | $ 305,100.00 | $ 646,863.73 | 68.54% |

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Table 7-3 Parks and Recreation Budget-Capital Reserve displays the funding established for future improvements and acquisitions. As can be seen, the single largest increase occurred in the line item for Park Land Acquisition, which rose by 470 percent to $44,870. Other significant increases occurred in line items for Rolling Stock and Play Equipment.

**Table 7-3: Parks and Recreation Budget-Capital Reserve**

| Title | 2002Beginning | 2003Beginning | 2004 Beginning | % Change 2002-2004 |
|---|---|---|---|---|
| Moon Park - General | $ 7,622.30 | $ 3,274.12 | $ 31,085.37 | N/A |
| Major Maintenance- Robin Hill Mansion | $ 66,709.50 | $ 50,964.50 | $ 42,821.50 | -35.81% |
| Ren/Cnstrct- Robin Hill Mansion | | | $ - | N/A |
| Major Maintenance- Robin Hill Carriage House | $ 500.00 | $ 500.00 | $ 1,500.00 | 200.00% |
| Ren/Cnstrct- - Robin Hill Carriage House | | | $ - | N/A |
| Major Maintenance- Olson Bldg | | | $ - | N/A |
| Ren/Cnstrct- - Olson Bldg | | | $ - | N/A |
| Major Maintenance- Moon Park Bldg | | | $ 1,000.00 | N/A |
| Ren/Cnstrct- Moon Park Bldg | | | $ - | N/A |
| Major Maintenance- Park Maintenance Bldg | | | $ 5,000.00 | N/A |
| Ren/Cnstrct- Park Maintenance Bldg | | | $ 1,000.00 | N/A |
| Major Maintenance- Amphitheater | | | $ 5,000.00 | N/A |
| Community Rec Center / Pool | | | $ - | N/A |
| Basketball Courts | | | $ 2,000.00 | N/A |
| Volleyball Courts | | | $ - | N/A |
| Skate Park | | | $ - | N/A |
| Deck Hockey | | | $ - | N/A |
| Olson Park-General | | | $ 10,000.00 | N/A |
| Neighborhood Playlots | | | $ - | N/A |
| Park Gen. Improvement (move to 290-010) | $ 20,084.20 | $ 21,468.60 | $ - | N/A |
| Shelters | $ 6,441.06 | $ 1,398.06 | $ 3,398.06 | -47.24% |
| Park Land Acquisition | $ 7,870.13 | $ 27,870.13 | $ 44,870.13 | 470.13% |
| Play Equipment | $ 45,138.65 | $ 41,748.65 | $ 95,330.25 | 111.19% |
| Robin Hill-General | $ 19,280.50 | $ (642.72) | $ 9,818.89 | -49.07% |
| Tennis Courts | $ 7,500.00 | $ 7,500.00 | $ 8,500.00 | 13.33% |
| Athletic Fields | | $ 15,000.00 | $ 24,791.00 | N/A |
| Rolling Stock | $ 9,353.00 | $ 16,853.00 | $ 72,045.27 | 670.29% |
| Senior Citizens Center | $ 6,936.00 | $ 6,936.00 | $ - | -100.00% |
| Gypsy Moth Program | $ 542.50 | $ 542.50 | $ 542.50 | 0.00% |
| Shade Tree Fund | $ 2,000.00 | $ 4,000.00 | $ 4,000.00 | 100.00% |
| Pk/Building Fund | $ (8,047.20) | $ (8,047.20) | $ 500.00 | -106.21% |
| Energy Conservation Acct. | $ - | $ - | $ - | N/A |
| Park Snow Emergency | $ 6,000.00 | $ 6,000.00 | $ 6,000.00 | 0.00% |
| Park Memorial Fund | $ 1,259.00 | $ 1,259.00 | $ 1,259.00 | 0.00% |
| Ren/Cnstrct- Amphitheater | 19318.65 | $ 18,615.97 | $ 5,946.32 | -69.22% |
| Programming Capital Improvement | | $ 12,000.00 | $ 20,000.00 | N/A |
| Handicapped Playground Equip. (290-060) | 2000 | $ 2,000.00 | $ - | -100.00% |
| ***TOTAL-Capital Reserve*** | **$220,508.29** | **$ 241,240.61** | **$ 396,408.29** | **79.77%** |

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Table 7-4: Parks and Recreation Revenue, reflects a dollar increase of $14,410 (38.5%) from Fiscal Year 2002 to 2004. The revenue increase is attributed to the department's efforts to provide more revenue generating programming. The significant increase in the line item "Recreational Program" shows a 260 percent rise in revenue generation. The following changes in the budget should be noted:

- Tennis—This line item reflects a loss due to a decrease in enrollment/interest.
- Parks Classes—This line item was removed from the budget

The Parks and Recreation Department is responsible for identifying and applying for outside sources of funding such as state and federal grants. As identified in Table 7-5: Moon Township Parks and Recreation Budget-Grants, the department programming staff was active during Fiscal Year 2000 in applying for various sources of funding. For Fiscal Year 2002, Moon Township received $108,500 in grant money and $10,000 in 2003.

**Table 7-4: Parks and Recreation Revenue**

| | 2002 | 2003 | 2004 | % Change 2002-2004 |
|---|---|---|---|---|
| Park Shelters | $ 12,000.00 | $ 14,500.00 | $ 16,500.00 | 37.5% |
| ABC Permits | $ 2,500.00 | $ 3,000.00 | $ 2,760.00 | 10.4% |
| Robin Hill | $ 11,000.00 | $ 12,000.00 | $ 13,200.00 | 20.0% |
| Tennis | $ 900.00 | $ 350.00 | $ 350.00 | -61.1% |
| Park Classes | $ 2,000.00 | | | -100.0% |
| Recreational Programming | $ 5,000.00 | $ 13,000.00 | $ 18,000.00 | 260.0% |
| Parks Gifts and Fundraising | $ 4,000.00 | $ 1,000.00 | $ 1,000.00 | -75.0% |
| TOTAL | $ 37,400.00 | $ 43,850.00 | $ 51,810.00 | 38.5% |

Source: Moon Township

**Table 7-5: Moon Township Parks and Recreation Budget - Grants**

| Year | Grant Type | Source | Description | Amount | Rcvd. |
|---|---|---|---|---|---|
| 2002 | Land Acquistion | DCNR | Olson Park Land Acquistion | $ 22,500.00 | Yes |
| 2002 | Parking Improvement | DCED | Mooncrest Overlook Parking Addition | $ 8,000.00 | Yes |
| 2002 | Building Addition | DCED | Carriage House Addition | $ 78,000.00 | Yes |
| 2002 | Building Addition | PA Department of Aging | Carriage House Addition | $ 145,000.00 | No |
| 2002 | Park Improvement | UPAR | Mooncrest Overlook Park Improvements | $ 189,687.00 | No |
| 2002 | Park Improvement | DCED | Mooncrest Overlook Park Improvements | Unknown | No |
| 2002 | ADA Walkway | DCED | Construct ADA Walkway to ARL Amphitheater | $ 50,000.00 | No |
| 2003 | Family Fun Night | DCED | Movie Projector | $ 10,000.00 | Yes |

Source: MP&R

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Table 7-6: Park Inventory and Value (located at the end of this chapter), relates the current value of park assets (located at the end of this chapter). As can be seen the park inventory tracks historic cost includes depreciation costs to determine the current values of equipment and recreation supplies. This tool is invaluable in determining future programming needs and identifying replacement costs for budgeting purposes.

Overall, the Parks and Recreation Department has made significant strides in improving the cost-to-revenue distribution. Since 2002, the department programming revenue generation has outpaced programming expenses. In addition, the department has generated additional funding to improve programming and facilities by applying to various grant programs. The provision of recreation services provides a valuable, albeit sometimes intangible, service to the quality of life in a community. Following the review of program expenses to revenue, it is deemed that the Moon Township Parks and Recreation Department has met the challenge of providing quality services in a cost effective manner. However, the department will need to effectively monitor capital outlays and maintenance if they are to continue this positive trend. Thus, the recommendations contained in this section have been developed with this need in mind.

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**ANALYSIS AND RECOMMENDATIONS**

State and federal grants are an excellent way that communities can fund recreation facilities and programs. However, these governmental entities usually require the municipality applying for the grant to supply matching funds in order to receive the grant. Moon Township should consider using the capital reserve budget as a way to provide the matching dollars necessary for state/federal/foundation grants for capital improvements.

An increase in programming will provide additional revenue to the parks and recreation budget as well. To prepare for this scenario; the parks and recreation department should recommend that the supervisors adopt a fee schedule of 120-150% of each program cost. This percentage is a standard used in recreation programming to ensure that the program being offered does not drain the parks and recreation budget. Normally programs cost more than originally anticipated and this is a way to cover those costs. The township should also review each program being offered and its cost. If the program is one that is worthwhile the township should consider offering it at a minimal or no charge. This could increase participation in other programs as well as increase future participation in the current program.

Another alternate funding option would be to establish a private, non-profit entity so that donations can be locally solicited. The formation of a 501 (c) 3 organization would be beneficial as donations would be tax deductible and private foundations could be approached for funding.

It is also beneficial for the planning commission and recreation advisory board to meet periodically to coordinate community recreation needs with the implementation of provisions calling for park and recreation facilities through the subdivision and land development administrative processes.

Mandatory dedication of land is another way that municipalities can fund open space or park projects. The Pennsylvania Municipalities Planning Code (MPC) Section 503 (11) provides special, direct authority for a municipality to require a developer to dedicate land to the public that is suitable for intended park and recreation purposes. Under the current statute for park or recreation purposes, if the applicant and municipality agree, a municipality may accept from the developer:

1. Payment of fees in lieu of dedication of land;
2. The construction of recreational facilities;
3. Private reservation of land; or,
4. A combination of the above.

Moon Township should review their current ordinance to ensure that the optimum amount and location of land is being dedicated. Also the township should incorporate a “fees in lieu of” option into the ordinance. This would allow the township to have greater control over the location and type of recreation that is being provided. Any revision to the existing ordinance must ensure that the requirements and standards are in accord with the adopted recreation plan and funds are utilized within three years or refunded with interest. Where fees in lieu are used to provide off-site park or recreational facilities, they must be "accessible" to the development.

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As an additional benefit, if the township would include a Fees in Lieu of option, the money generated could be counted as local dollars to match grant applications.

Currently the township does offer some sponsorship and advertising opportunities to area businesses and residents. These efforts should be increased, however, to assist in supplementing the parks and recreation budget as well as pay for upgrades that are needed for the township facilities. Opportunities exist for advertising on signs at ball fields, soccer fields, and the various courts. Sponsorships for new play equipment could be made available as well by placing plaques on or near the equipment that is donated or purchased by the sponsor. These opportunities should be advertised through a township wide campaign whereby businesses and companies are approached either personally or through a mailing. The township website could be utilized as well to promote the campaign.

Additional funding sources as well as technical support agencies can be found in Appendix I of this plan.

## Table 7-6: Park Inventory

| Item # | Quantity | Description | Location | Date | Life | | Historic Cost | Current Depr. | Accum. Dep. | Current Value |
|---|---|---|---|---|---|---|---|---|---|---|
| COMP | | Computers | | | | -2004 | $8,372 | $1,350 | $6,794 | $1,578 |
| VEHIC | | Vehicles | | | | -2004 | $31,804 | $1,889 | $20,468 | $11,336 |
| 980045 | | Clock Time Amano | MP Storage Barn | 1986 | 8 | -10 | $617 | $0 | | $0 |
| 980827 | | Workbench Wd 10x2 w/ Vise, Dbl End Grinder | MP Storage Barn | 1980 | 15 | -9 | $844 | $0 | $844 | $0 |
| 981614 | | Lighting | Galaxy Field | 1975 | 20 | -9 | $25,028 | $0 | $25,028 | $0 |
| 980802 | | Copy Machine Savin 9013Z | MP Office | 1990 | 8 | -6 | $2,338 | $0 | $2,338 | $0 |
| 980824 | | Cart Golf Yamaha | MP Storage Barn | 1990 | 10 | -4 | $2,947 | $0 | $2,947 | $0 |
| 980852 | | Pulverizer Twin Roll Aircrusher | MP Storage Barn | 1988 | 15 | -1 | $3,833 | $0 | $3,833 | $0 |
| 980803 | | Desk SGL PED Chrome STL 60x30 | MP Office | 1990 | 15 | 1 | $674 | $45 | $674 | $0 |
| 980811 | | File Lateral 3 DWR STL | MP Office | 1990 | 15 | 1 | $505 | $34 | $505 | $0 |
| 980856 | | Spray-Tank Port, 2 Wheel Dolly | MP Storage Barn | 1990 | 15 | 1 | $1,684 | $112 | $1,684 | $0 |
| PK-1 | 2 | Kenwood TK280 VHF | MP Office | 2000 | 5 | 1 | $1,103 | $221 | $1,103 | $0 |
| PK-2 | | Dennon CD Cassette Combo Unit | Amphitheater | 2001 | 5 | 2 | $675 | $135 | $540 | $135 |
| PK-3 | | Power Way Amp 700w 8ohm | Amphitheater | 2001 | 5 | 2 | $1,022 | $204 | $818 | $204 |
| PK-4 | | Power Way Amp 700w 8ohm | Amphitheater | 2001 | 5 | 2 | $1,072 | $214 | $858 | $214 |
| PK-5 | 4 | Tannoy Speakers Nunyawood | Amphitheater | 2001 | 5 | 2 | $5,084 | $1,017 | $4,067 | $1,017 |
| PK-6 | 2 | Tannoy Sub-Woofer Nunyawood | Amphitheater | 2001 | 5 | 2 | $1,456 | $291 | $1,165 | $291 |
| 980825 | | Rack Tractor 6 ft. Landpride | MP Storage Barn | 1992 | 15 | 3 | $882 | $59 | $764 | $118 |
| 980826 | | Tank Diesel 200 Gal Hand Pump | MP Storage Barn | 1992 | 15 | 3 | $882 | $59 | $764 | $118 |
| 980832 | | Saw Table Heavy Duty 10 in. Sears Radial | MP Storage Barn | 1992 | 15 | 3 | $529 | $35 | $458 | $71 |
| 980835 | | Plane-Welder Sears | MP Storage Barn | 1992 | 15 | 3 | $706 | $47 | $612 | $94 |
| 980837 | | Mower Grounds Toro Groundmaster 325D 72 in. Front Mower | MP Storage Barn | 1992 | 15 | 3 | $17,197 | $1,146 | $14,904 | $2,293 |
| 980838 | | Tractor Kutoba B8200 | MP Storage Barn | 1992 | 15 | 3 | $19,843 | $1,323 | $17,197 | $2,646 |
| 980839 | | Storage Flamable Steel | MP Storage Barn | 1992 | 15 | 3 | $882 | $59 | | $118 |
| 980849 | | Spreader 2 Wheel 8 ft. Gandy | MP Storage Barn | 1992 | 15 | 3 | $2,469 | $165 | | $329 |
| 980850 | | Brush Hog Landpride | MP Storage Barn | 1992 | 15 | 3 | $1,323 | $88 | $1,147 | $176 |
| 980859 | | Snow Blower Toro CCR2000 | MP Storage Barn | 1992 | 15 | 3 | $706 | $47 | $612 | $94 |
| 980860 | | Tiller 5HP Sears | MP Storage Barn | 1992 | 15 | 3 | $529 | $35 | $458 | $71 |
| PK-7 | | Canon 1/2 in. Lens | Amphitheater | 2002 | 5 | 3 | $1,590 | $318 | $954 | $636 |
| PK-8 | | Leightronix Event Controller | Amphitheater | 2002 | 5 | 3 | $4,083 | $817 | $2,450 | $1,633 |
| PK-9 | | Mackie 16 Input Pro Mixer | Amphitheater | 2002 | 5 | 3 | $945 | $189 | $567 | $378 |
| PK-10 | | Panasonic Dig Sig Pro Dock Camera | Amphitheater | 2002 | 5 | 3 | $5,200 | $1,040 | $3,120 | $2,080 |
| PK-11 | 4 | Par ACS R5 Control Unit 6054-P50 | Amphitheater | 2002 | 5 | 3 | $1,256 | $251 | $753 | $502 |
| PK-12 | 2 | QSC Power Way Amp 700w 8ohm | Amphitheater | 2002 | 5 | 3 | $2,044 | $409 | $1,226 | $818 |
| PK-13 | 4 | Tannoy Speakers Nunyawood | Amphitheater | 2002 | 5 | 3 | $5,129 | $1,026 | $3,077 | $2,052 |
| 981615 | | Fencing | Endeavor Field | 1988 | 20 | 4 | $6,898 | $345 | $5,863 | $1,035 |
| 980853 | | Attachment Spreader Cushman Model TD1500 | MP Storage Barn | 1994 | 15 | 5 | $2,275 | $152 | $1,668 | $607 |
| PK-14 | | 100 cu yds Wood Carpet | Robin Hill Park | 2002 | 7 | 5 | $1,695 | $242 | $726 | $969 |
| 981616 | | Sign | Moon Park | 1990 | 20 | 6 | $4,095 | $205 | $3,071 | $1,024 |
| 900434 | | Backstop Baseball 36x14 | Galaxy Field | 1992 | 20 | 8 | $4,762 | $238 | $3,095 | $1,667 |
| 900435 | | Backstop Baseball 60x24 | Galaxy Field | 1992 | 20 | 8 | $7,937 | $397 | $5,159 | $2,778 |
| 900445 | | Swing Set Baby 3 Place STL | Moon Park | 1992 | 20 | 8 | $529 | $26 | $344 | $185 |
| 900446 | | Slide Stl SS 24 ft. | Moon Park | 1992 | 20 | 8 | $3,175 | $159 | $2,064 | $1,111 |

| Item # | Quantity | Description | Location | Date | Life | | Historic Cost | Current Depr. | Accum. Dep. | Current Value |
|---|---|---|---|---|---|---|---|---|---|---|
| 900450 | | Slide-Bridge Wd 16x8 w/ 10 ft. Slide | Moon Park | 1992 | 20 | 8 | $17,638 | $882 | $11,465 | $6,173 |
| 900451 | | Swing Set 4 Place | Moon Park | 1992 | 20 | 8 | $706 | $35 | $459 | $247 |
| 900452 | | Climbing Carriage | Moon Park | 1992 | 20 | 8 | $1,323 | $66 | $860 | $463 |
| 900453 | 5 | Pipe Reinforced Concrete 4 ft. | Moon Park | 1992 | 20 | 8 | $882 | $44 | $573 | $309 |
| 900455 | 2 | Spring Animals | Moon Park | 1992 | 20 | 8 | $706 | $35 | $459 | $247 |
| 900456 | 3 | Digging Station Sand Box | Moon Park | 1992 | 20 | 8 | $1,587 | $79 | $1,032 | $555 |
| 900459 | | Climber Rocket Ship Stl SS 10x15 | Moon Park | 1992 | 20 | 8 | $4,410 | $221 | $2,867 | $1,544 |
| 900460 | | Slide-Tank 8 ft. | Moon Park | 1992 | 20 | 8 | $1,411 | $71 | $917 | $494 |
| 900461 | | Climbing Gym Spider Type | Moon Park | 1992 | 20 | 8 | $1,323 | $66 | $860 | $463 |
| 900463 | 4 | Climbing Pipe 6x3 | Moon Park | 1992 | 20 | 8 | $1,411 | $71 | $917 | $494 |
| 900467 | | Slide Stl SS 8 ft. | Moon Park | 1992 | 20 | 8 | $1,411 | $71 | $917 | $494 |
| 900469 | | Seesaw Spring Type 4 Place | Moon Park | 1992 | 20 | 8 | $1,764 | $88 | $1,147 | $617 |
| 900470 | | Merry-go-Round 6 ft. | Moon Park | 1992 | 20 | 8 | $1,058 | $53 | $688 | $370 |
| 900471 | | Jungle Gym 10 Ft. | Moon Park | 1992 | 20 | 8 | $706 | $35 | $459 | $247 |
| 900472 | | Swing Set 8 Place Stl | Moon Park | 1992 | 20 | 8 | $1,411 | $71 | $917 | $494 |
| 900473 | | Play Yard Tot Wd 40x40 w/ Wrought Iron Fence, Rubber Base, Stl Play Scape, Plastic Tunnel Slider Ladder, Star Bridge & Roof | Moon Park | 1992 | 20 | 8 | $66,143 | $3,307 | $42,993 | $23,150 |
| 900512 | | Swing Set 6 Place STL | Rotary Shelter | 1992 | 20 | 8 | $1,058 | $53 | $688 | $370 |
| 900513 | | Merry-Go-Round 8 ft. | Rotary Shelter | 1992 | 20 | 8 | $1,058 | $53 | $688 | $370 |
| 900514 | | Playscape Wd 30x4 w/ slide, walkway, stairs | MP Rotary Shelter | 1992 | 20 | 8 | $26,457 | $1,323 | $17,197 | $9,260 |
| 900519 | | Fountain Water Lion Head | MP Saturn Shelter | 1992 | 20 | 8 | $2,205 | $110 | $1,433 | $772 |
| 900524 | 4 | Spring Airplane | MP Venus Shelter | 1992 | 20 | 8 | $1,411 | $71 | $917 | $494 |
| 900525 | | Playscape Box Stl Wd w/ Bridge, SS Slide, Plastic Slide | MP Venus Shelter | 1992 | 20 | 8 | $17,638 | $882 | $11,465 | $6,173 |
| 900527 | | Backstop Baseball 30x14w/ Overhang | MP Devenzio Field | 1992 | 20 | 8 | $5,291 | $265 | $3,439 | $1,852 |
| 900528 | | Scoreboard Wd 16x4 | MP Devenzio Field | 1992 | 20 | 8 | $1,323 | $66 | $860 | $463 |
| 980858 | | Spreader Tractor WAC | MP Storage Barn | 1997 | 15 | 8 | $1,968 | $131 | $1,050 | $918 |
| PK-15 | | Anvil 35 Sp. Shock Mt "Blue" | Amphitheater | 2002 | 10 | 8 | $1,130 | $113 | $339 | $791 |
| PK-16 | 4 | Motorola 5W 10CH Hi Power Radio | MP Office | 2002 | 10 | 8 | $1,520 | $152 | $456 | $1,064 |
| PK-17 | 1 | DaLite 15'x20' Scenic Roller | Amphitheater | 2003 | 10 | 9 | $1,625 | $163 | $325 | $1,300 |
| PK-18 | 1 | Infocus Pro AV 9500 Projector w/ Table, Shelf | Amphitheater | 2003 | 10 | 9 | $10,164 | $1,016 | $2,033 | $8,131 |
| PK-19 | | MITM CW Gas Belt Pressure Washer | MP Barn | 1999 | 15 | 10 | $1,495 | $100 | $598 | $897 |
| PK-20 | | Jacobsen HR-9016 16 ft. 90HP Rotary Lift Mower | | 1999 | 15 | 10 | $55,485 | $3,699 | $22,194 | $33,291 |
| 900440 | | Set Volleyball Posts and Nets | Venus Field | 1995 | 20 | 11 | $749 | $37 | $375 | $375 |
| PK-21 | | Tennis, Hockey and Basketball Courts | Moon Park | 1995 | 20 | 11 | $24,580 | $1,229 | $12,290 | $12,290 |
| PK-22 | | Onan Model 6.3 NHDFB Generator | MP Barn | 2000 | 15 | 11 | $4,507 | $300 | $1,502 | $3,005 |
| 981609 | | Fencing | Challenger Field | 1996 | 20 | 12 | $10,426 | $521 | $4,692 | $5,734 |
| 981612 | | Volley Ball Court Fencing | Venus Field | 1996 | 20 | 12 | $3,938 | $197 | $1,772 | $2,166 |
| PK-23 | | Panorama 8' Heavy Duty Harrow | MP Barn | 2001 | 15 | 12 | $673 | $45 | $179 | $494 |
| PK-24 | | Toro 72" Guardian Recycler | | 2001 | 15 | 12 | $3,466 | $231 | $924 | $2,542 |
| 900433 | 2 | Goal Soccer STL | Challenger Field | 1997 | 20 | 13 | $1,968 | $98 | $787 | $1,181 |
| PK-25 | | 11HP 24 Brush Cutt | MP Barn | 2002 | 15 | 13 | $1,200 | $80 | $240 | $960 |
| PK-26 | | Irrigation System | Crane Field | 1998 | 20 | 14 | $1,538 | $77 | $538 | $1,000 |
| PK-27 | | Basketball and Volleyball Courts | Moon Park | 1998 | 20 | 14 | $28,547 | $1,427 | $9,991 | $18,555 |
| PK-28 | 6 | Teak Folding Chair | Robin Hill Park | 2003 | 15 | 14 | $714 | $48 | $95 | $619 |

| Item # | Quantity | Description | Location | Date | Life | | Historic Cost | Current Depr. | Accum. Dep. | Current Value |
|---|---|---|---|---|---|---|---|---|---|---|
| PK-29 | 12 | Teak Folding Chair w/ arms | Robin Hill Park | 2003 | 15 | 14 | $1,788 | $119 | $238 | $1,550 |
| PK-30 | 3 | Teak Round Entendible Table 4-5 ft. | Robin Hill Park | 2003 | 15 | 14 | $2,397 | $160 | $320 | $2,077 |
| PK-31 | 27 | 1500 Watt metal Halide Lamps | | 1998 | 20 | 14 | $1,271 | $64 | $445 | $826 |
| PK-32 | | Concrete Pole and Fixture | Robin Hill Park | 1999 | 20 | 15 | $2,240 | $112 | $672 | $1,568 |
| PK-33 | | 2.4GHz Gigaset System | Amphitheater | 2000 | 20 | 16 | $330 | $16 | $82 | $247 |
| PK-34 | 2 | Adult Safety Swing Chair | Moon Park | 2000 | 20 | 16 | $688 | $34 | $172 | $516 |
| PK-35 | | KwickGoal Pro Premier Soccer Goal | Moon Park | 2000 | 20 | 16 | $2,345 | $117 | $586 | $1,759 |
| PK-36 | 2 | Wheelchair SP Platform | Moon Park | 2000 | 20 | 16 | $1,398 | $70 | $350 | $1,049 |
| PK-37 | | 40"x28" Bronze Plaque Brown Back | | 2000 | 20 | 16 | $2,116 | $106 | $529 | $1,587 |
| PK-38 | | Sealmark Blue Gray Monument | | 2000 | 20 | 16 | $3,134 | $157 | $784 | $2,351 |
| PK-39 | | Waterford Landing Baseball Fence | | 2000 | 20 | 16 | $15,270 | $764 | $3,818 | $11,453 |
| PK-40 | | Waterford Landing Soccer Fence | | 2000 | 20 | 16 | $15,167 | $758 | $3,792 | $11,375 |
| PK-41 | | 1-side 7'x4' High Density Sign | Amphitheater | 2001 | 20 | 17 | $2,240 | $112 | $448 | $1,792 |
| PK-42 | 4 | Halsey Taylor Drinking Fountains | Moon Park | 2001 | 20 | 17 | $981 | $49 | $196 | $785 |
| PK-43 | | MP Little League Field 1 Fence | Moon Park | 2001 | 20 | 17 | $19,936 | $997 | $3,987 | $15,948 |
| PK-44 | | MP Little League Field 2 Fence | Moon Park | 2001 | 20 | 17 | $18,758 | $938 | $3,752 | $15,006 |
| PK-45 | | Whispering Woods Fence | Moon Park | 2001 | 20 | 17 | $3,690 | $185 | $738 | $2,952 |
| PK-46 | 4 | 15' Players Bench Galv Frame | | 2001 | 20 | 17 | $852 | $43 | $170 | $682 |
| PK-47 | | ENIF | | 2001 | 20 | 17 | $13,330 | $667 | $2,666 | $10,664 |
| PK-48 | | KUMA | | 2001 | 20 | 17 | $13,645 | $682 | $2,729 | $10,916 |
| PK-49 | 3 | Ministudio Garden | | 2001 | 20 | 17 | $2,095 | $105 | $419 | $1,676 |
| PK-50 | | PAVO | | 2001 | 20 | 17 | $8,290 | $415 | $1,658 | $6,632 |
| PK-51 | | Super Nova | | 2001 | 20 | 17 | $4,195 | $210 | $839 | $3,356 |
| PK-52 | 2 | Vega Inground | | 2001 | 20 | 17 | $1,812 | $91 | $362 | $1,450 |
| PK-53 | | ZIBAL | | 2001 | 20 | 17 | $15,745 | $787 | $3,149 | $12,596 |
| PK-54 | 1 | 30' Flagpole | Amphitheater | 2003 | 20 | 19 | $1,270 | $64 | $127 | $1,143 |
| 980857 | | Washer Pressure Gasoline | MP Storage Barn | 1994 | 51 | 41 | $1,820 | $36 | $393 | $1,427 |
| | | | | | | | | | | |
| | | **TOTAL** | | | | | **$659,444** | **$39,925** | **$342,738** | **$313,185** |