

24 Master Budget

2020 Audited 2021 Audited 2022 Audited 2023 Amended 2023 BUDGET 2024 BUDGET

GENERAL FUND REVENUE

REVENUE, ADMIN

10-310-1220	DUE TO/FROM OTHER FUNDS				\$ -	\$ -	\$ -
10-310-4000	CURRENT PROPERTY TAXES	\$ 2,042,534	\$ 2,123,589	\$ 2,716,185	\$ 3,241,374	\$ 2,697,299	\$ 3,364,176
10-310-4001	PROPERTY TAX PENALTIES & INTEREST	\$ 4,525	\$ 3,900	\$ 2,937	\$ 3,000	\$ 3,000	\$ 3,200
10-310-4002	TIF MURA	\$ (14,362)	\$ (15,026)	\$ (21,910)	\$ (39,726)	\$ (36,817)	\$ (48,000)
10-310-4010	SPECIFIC OWNERSHIP TAX	\$ 304,505	\$ 348,228	\$ 350,915	\$ 383,000	\$ 383,000	\$ 402,000
10-310-4020	INTEREST INCOME		\$ 1,375	\$ 74,200	\$ 220,000	\$ 31,000	\$ 206,000
10-310-4022	CAPITAL CAMPAIGN		\$ -		\$ -	\$ -	\$ 10,000
10-310-4024	DONATIONS		\$ -	\$ 1,120	\$ -	\$ -	\$ -
10-310-4027	INTERGOVERNMENTAL REVENUE	\$ 148,320	\$ 150,016	\$ (13,832)	\$ -	\$ -	\$ -
10-310-4030	SALE OF ASSETS		\$ 737	\$ 4,314	\$ -	\$ -	\$ -
10-310-4040	BROCHURE ADVERTISEMENTS	\$ 6,650	\$ 725	\$ 11,400	\$ -	\$ -	\$ -
10-310-4050	RENTAL PROPERTY INCOME		\$ 64,035	\$ 64,035	\$ 65,636	\$ 64,035	\$ -
10-310-4100	FACILITY RENTAL		\$ 700	\$ 6,044	\$ 7,079	\$ -	\$ -
10-310-4105	FACILITY RENTAL COMM CTR				\$ -	\$ -	\$ -
10-310-4126	SALE OF MERCHANDISE		\$ -		\$ -	\$ -	\$ -
10-310-4128	EQUIPMENT RENTAL		\$ -		\$ -	\$ -	\$ -
10-310-4130	MISCELLANEOUS		\$ -	\$ 12,993	\$ -	\$ -	\$ -
10-310-4310	SCHOLARSHIPS		\$ -		\$ -	\$ -	\$ -
10-310-4350	TRANSFERS IN		\$ -	\$ 200	\$ -	\$ -	\$ -
ADMIN REVENUE TOTAL		\$ 2,492,172	\$ 2,678,279	\$ 3,208,601	\$ 3,880,363	\$ 3,141,517	\$ 3,937,376

REVENUE, CRC

10-320-4027	INTERGOVERNMENTAL REVENUE	\$ -	\$ -		\$ -	\$ -	\$ -
10-320-4050	RENTAL PROPERTY INCOME				\$ -		\$ 67,277
10-320-4100	FACILITY RENTAL	\$ 6,963	\$ 13,802		\$ 39,039	\$ 36,965	\$ 40,499
10-320-4116	CHILD WATCH	\$ 4,421	\$ 10,156		\$ 21,000	\$ 26,400	\$ 33,200
10-320-4120	GENERAL ADMISSION	\$ 105,995	\$ 232,147		\$ 335,000	\$ 326,874	\$ 347,149
10-320-4121	ANNUAL PASSES	\$ 498,742	\$ 703,271		\$ 1,090,000	\$ 1,038,829	\$ 1,170,011
10-320-4122	PUNCH CARDS	\$ 45,556	\$ 76,500		\$ 150,000	\$ 179,480	\$ 160,000
10-320-4123	PRIVATE LESSONS	\$ 21,841	\$ 26,116		\$ 15,613	\$ 31,200	\$ 32,850
10-320-4124	PUBLIC LESSONS	\$ 8,160	\$ 31,919		\$ 42,628	\$ 39,120	\$ 44,618
10-320-4125	SWIM CLASSES	\$ -	\$ -		\$ -	\$ -	\$ -
10-320-4126	SALE OF MERCHANDISE	\$ 152	\$ -		\$ 921	\$ -	\$ -
10-320-4127	LOCKER RENTAL	\$ 4,054	\$ 6,023		\$ 9,500	\$ 10,000	\$ 11,000
10-320-4128	EQUIPMENT RENTAL		\$ -		\$ -	\$ -	\$ -
10-320-4129	OVER/SHORT		\$ -		\$ -	\$ -	\$ -
10-320-4130	MISCELLANEOUS		\$ -		\$ 14,134	\$ -	\$ -
10-320-4132	PERSONAL TRAINING	\$ 22,032	\$ 26,291		\$ 40,500	\$ 40,000	\$ 45,000
10-320-4312	SWIM SCHOLARSHIP		\$ -		\$ -	\$ -	\$ 300
10-320-4320	REC PROGRAMS	\$ 5,199	\$ 5,358		\$ 18,620	\$ 20,870	\$ 19,870
10-320-4325	SPECIAL EVENTS	\$ 660	\$ 454		\$ 2,967	\$ -	\$ -
10-320-4330	RED CROSS TRAINING	\$ 2,400	\$ 4,635		\$ 4,502	\$ 4,765	\$ 5,200
CRC REVENUE TOTAL		\$ 726,175	\$ 1,136,672	\$ 1,647,088	\$ 1,784,424	\$ 1,754,502	\$ 1,976,974

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
REVENUE, CONCESSIONS							
10-340-4200	CONCESSIONS-POP MACHINES				\$ 400	\$ 450	\$ -
10-340-4201	CONCESSIONS-FIELD HOUSE		\$ 3,150		\$ 2,400	\$ 2,800	\$ 3,200
10-340-4202	CONCESSIONS-UTE PARK		\$ 2,500		\$ 2,655	\$ 4,300	\$ 3,800
10-340-4203	CONCESSIONS-CRC SODA		\$ 1,650		\$ 2,800	\$ 3,100	\$ 4,000
10-340-4204	MCNEIL CONCESSIONS		\$ 2,750		\$ 5,208	\$ 5,000	\$ 5,000
10-340-4206	CONCESSIONS-HOLLY PARK				\$ -	\$ -	\$ -
10-340-4207	CONCESSIONS-CRC VENDING		\$ 17,000		\$ 30,000	\$ 32,000	\$ 28,000
CONCESSIONS REVENUE TOTAL		\$ 14,875	\$ 27,050	\$ 51,876	\$ 43,463	\$ 47,650	\$ 44,000
REVENUE, MARKETING							
10-350-4040	BROCHURE ADVERTISEMENTS	\$ -	\$ -		\$ 14,950	\$ 17,450	\$ 18,500
MARKETING REVENUE TOTAL		\$ -	\$ -	\$ 16,900	\$ 14,950	\$ 17,450	\$ 18,500
REVENUE, REC PROGRAMS							
10-360-4025	GRANT REVENUES						\$ 5,680
10-360-4100	FACILITY RENTAL	\$ 175	\$ 1,800		\$ 3,546	\$ 3,200	\$ 2,400
10-360-4126	SALE OF MERCHANDISE	\$ 3,174	\$ 7,725		\$ 7,020	\$ 4,800	\$ 4,800
10-360-4300	PLAYER FEES	\$ 83,718	\$ 155,814		\$ 205,748	\$ 159,675	\$ 208,803
10-360-4302	SPONSOR FEES	\$ 7,841	\$ 19,740		\$ 30,572	\$ 10,700	\$ 12,100
10-360-4307	PROGRAM DONATIONS	\$ -	\$ -		\$ -	\$ -	\$ -
10-360-4320	REC PROGRAMS	\$ 22,618	\$ 49,948		\$ 102,427	\$ 81,476	\$ 116,094
REC PROGRAMS REVENUE TOTAL		\$ 117,526	\$ 235,027	\$ 271,234	\$ 349,312	\$ 259,851	\$ 349,877
REVENUE, FLEX REC							
10-370-1220	DUE TO/FROM OTHER FUNDS				\$ -	\$ -	\$ -
10-370-4022	CAPITAL CAMPAIGN				\$ -	\$ -	\$ -
10-370-4024	DONATIONS				\$ 1,000	\$ -	\$ -
10-370-4050	RENTAL PROPERTY INCOME				\$ -		\$ -
10-370-4100	FACILITY RENTAL				\$ 2,400	\$ 6,000	\$ 9,312
10-370-4120	GENERAL ADMISSION				\$ 1,000	\$ 24,960	\$ 9,600
10-370-4121	ANNUAL PASSES				\$ 15,000	\$ 51,900	\$ 51,000
10-370-4122	PUNCH CARDS				\$ 1,500	\$ 3,840	\$ -
10-370-4126	SALE OF MERCHANDISE				\$ -	\$ -	\$ -
10-370-4128	EQUIPMENT RENTAL				\$ 448	\$ -	\$ 800
10-370-4132	PERSONAL TRAINING				\$ 4,770	\$ 8,000	\$ 8,000
10-370-4310	SCHOLARSHIPS				\$ -	\$ -	\$ -
10-370-4320	REC PROGRAMS				\$ 14,865	\$ 30,360	\$ 19,932
10-370-4325	SPECIAL EVENTS				\$ -	\$ -	\$ -
FLEX REC REVENUE TOTAL		\$ -	\$ -	\$ 147	\$ 40,983	\$ 125,060	\$ 98,644

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
REVENUE, FIELD HOUSE							
10-390-4025	GRANT REVENUES	\$ -	\$ 46,494		\$ 5,000	\$ -	\$ -
10-390-4100	FACILITY RENTAL	\$ 22,193	\$ 42,808		\$ 60,000	\$ 45,319	\$ 55,028
10-390-4120	GENERAL ADMISSION	\$ 13,664	\$ 22,252		\$ 23,000	\$ 19,455	\$ 22,720
10-390-4122	PUNCH CARDS	\$ 876	\$ 301		\$ -	\$ -	\$ -
10-390-4126	SALE OF MERCHANDISE	\$ -	\$ 32		\$ -	\$ -	\$ -
10-390-4128	EQUIPMENT RENTAL	\$ 19	\$ -		\$ -	\$ -	\$ -
10-390-4300	PLAYER FEES	\$ 14,683	\$ 25,536		\$ 40,240	\$ 27,514	\$ 34,158
10-390-4302	SPONSOR FEES	\$ 1,052	\$ 600		\$ -	\$ 750	\$ 1,000
10-390-4320	REC PROGRAMS	\$ 16,750	\$ 54,733		\$ 83,157	\$ 58,460	\$ 85,173
FIELD HOUSE REVENUE TOTAL		\$ 69,237	\$ 192,756	\$ 164,598	\$ 211,397	\$ 151,498	\$ 198,079
TOTAL GENERAL FUND REVENUE		\$ 3,419,985	\$ 4,269,784	\$ 5,378,383	\$ 6,324,891	\$ 5,497,528	\$ 6,623,451

GENERAL FUND EXPENSE							
EXPENSE, ADMIN							
10-410-5001	FT ADMINISTRATION SALARIES	\$ 505,803	\$ 530,961		\$ 826,680	\$ 860,446	\$ 934,813
10-410-5003	COVID LEAVE PAY		\$ 800		\$ -	\$ -	\$ -
10-410-5004	SICK LEAVE		\$ 5,000		\$ 8,500	\$ 31,500	\$ 14,000
10-410-5299	TUITION REIMBURSEMENT	\$ -	\$ -		\$ -	\$ 2,000	\$ -
10-410-5300	FICA	\$ 5,514	\$ 9,741		\$ 38,876	\$ 10,000	\$ 41,540
10-410-5301	PERA EMPLOYER	\$ 210,318	\$ 260,579		\$ 364,158	\$ 299,699	\$ 414,941
10-410-5302	UNEMPLOYMENT	\$ 4,704	\$ 4,539		\$ 5,800	\$ 6,000	\$ 5,000
10-410-5303	INSURANCE PACKAGE (P & L)	\$ 80,547	\$ 73,761		\$ 94,981	\$ 83,000	\$ 104,000
10-410-5304	INSURANCE - HEALTH/DENTAL/LIFE	\$ 265,315	\$ 224,125		\$ 267,672	\$ 277,730	\$ 345,411
10-410-5305	WORKERS COMPENSATION INSURANCE	\$ 24,597	\$ 35,891		\$ 26,628	\$ 52,500	\$ 36,000
10-410-5307	BONDING/LIABILITY	\$ 210	\$ 210		\$ 210	\$ 210	\$ 440
10-410-5310	RECRUITMENT EXPENSE	\$ -	\$ 599		\$ 330	\$ 26,500	\$ 13,000
10-410-5311	SALES TAX EXPENSE	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5312	NEWSLETTER	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5318	POSTAGE	\$ 2,750	\$ 188		\$ 3,250	\$ 3,250	\$ 3,250
10-410-5319	COPIER/COMPUTER	\$ 9,571	\$ 11,820		\$ 26,870	\$ 18,000	\$ 19,815
10-410-5320	PAPER SUPPLIES				\$ 880	\$ 200	\$ -
10-410-5321	MISC. OFFICE SUPPLIES	\$ 6,189	\$ 6,185		\$ 4,200	\$ 5,000	\$ 5,300
10-410-5322	ACCOUNTING	\$ 19,693	\$ 19,887		\$ 22,157	\$ 40,000	\$ 41,550
10-410-5323	AUTO MILEAGE	\$ 682	\$ 505		\$ 2,400	\$ 2,400	\$ 3,200
10-410-5324	TRAINING & TRAVEL	\$ 5,071	\$ 8,214		\$ 25,000	\$ 25,000	\$ 25,500
10-410-5325	PUBLICATIONS	\$ -	\$ 373		\$ 1,613	\$ 500	\$ 700
10-410-5326	DUES	\$ 4,745	\$ 7,164		\$ 9,875	\$ 9,440	\$ 9,371
10-410-5327	TREASURERS FEES	\$ 40,900	\$ 42,551		\$ 54,650	\$ 54,650	\$ 64,600
10-410-5329	SOFTWARE TECHNICAL SUPPORT	\$ 14,998	\$ 23,716		\$ 39,000	\$ 39,000	\$ 44,936
10-410-5330	WATER, SEWER, SANITATION	\$ 495	\$ 518		\$ -	\$ -	\$ -
10-410-5332	NATURAL GAS	\$ 560	\$ 663		\$ -	\$ -	\$ -
10-410-5333	ELECTRICITY	\$ 767	\$ 963		\$ -	\$ -	\$ -
10-410-5334	TELEPHONE	\$ 3,240	\$ 4,168		\$ 3,600	\$ 3,600	\$ 5,000

24 Master Budget		2020 Audited	2021 Audited	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
10-410-5340	UNIFORMS	\$ 300	\$ 759		\$ 1,500	\$ 1,500	\$ 1,500
10-410-5341	BANK CHARGES	\$ 17,156	\$ 27,170		\$ 46,090	\$ 30,000	\$ 56,000

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
10-410-5343	BOARD MEETING EXPENSE	\$ 1,989	\$ 3,095		\$ 3,500	\$ 3,500	\$ 4,000
10-410-5344	ELECTION EXPENSE	\$ 2,663	\$ -		\$ 4,189	\$ -	\$ -
10-410-5345	LEGAL	\$ 5,970	\$ 9,053		\$ 12,000	\$ 14,000	\$ 16,500
10-410-5346	CONSULTING	\$ 3,878	\$ 23,904		\$ 83,000	\$ 91,100	\$ 22,500
10-410-5347	SECURITY	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5350	MAINTENANCE REPAIRS	\$ 4,069	\$ -		\$ -	\$ -	\$ -
10-410-5351	MAINTENANCE SUPPLIES	\$ 1,367	\$ 704		\$ -	\$ -	\$ -
10-410-5353	ADVERTISING	\$ -	\$ 627		\$ -	\$ -	\$ -
10-410-5354	AWARDS	\$ 438	\$ 1,882		\$ 8,100	\$ 8,100	\$ 12,457
10-410-5357	VEHICLE O&M	\$ 439	\$ -		\$ -	\$ -	\$ -
10-410-5363	RED CROSS	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5365	SPECIAL EVENT EXPENSE	\$ 463	\$ 861		\$ -	\$ -	\$ 8,320
10-410-5367	SHARED SERVICES - IT	\$ 26,994	\$ 10,009		\$ 10,200	\$ 10,200	\$ 10,500
10-410-5369	SIGNAGE	\$ -	\$ 408		\$ -	\$ -	\$ -
10-410-5370	FURNITURE/EQUIPMENT	\$ -	\$ 1,128		\$ 3,500	\$ 7,500	\$ 1,200
10-410-5371	FACILITY REPAIR & DEVELOPMENT	\$ -	\$ -		\$ -	\$ -	\$ -
10-410-5372	INCLUSION SERVICES	\$ -	\$ -		\$ 700	\$ 2,500	\$ 3,500
10-410-5380	SHARED SERVICE - FINANCE	\$ -	\$ 3,600		\$ 4,800	\$ 4,800	\$ 5,000
10-410-5388	NETWORKING	\$ 275	\$ -		\$ 800	\$ 1,500	\$ 3,430
10-410-5398	TRANSFER TO CIF and CRF	\$ 824,148	\$ 205,103	\$ 611,000	\$ 771,856	\$ 474,500	\$ 1,754,142
10-410-5399	CONTINGENCY	\$ -	\$ -		\$ -	\$ -	\$ 113,649
10-410-5400	OPERATING CAPITAL EQUIPMENT	\$ -	\$ -		\$ -	\$ -	\$ 200,000
ADMIN EXPENSE TOTAL		\$ 2,096,818	\$ 1,561,424	\$ 2,369,914	\$ 2,777,565	\$ 2,499,825	\$ 4,345,065
EXPENSE, CRC							
10-420-5001	FT ADMINISTRATION SALARIES				\$ -	\$ -	\$ -
10-420-5002	FT CRC SALARIES	\$ 835,736	\$ 227,560		\$ 280,874	\$ 286,752	\$ 232,470
10-420-5100	CUSTOMER SERVICE REPS, PT		\$ 131,641		\$ 180,000	\$ 150,937	\$ 193,206
10-420-5110	LIFE GUARDS		\$ 224,112		\$ 291,525	\$ 342,723	\$ 337,111
10-420-5115	LEAD LIFEGUARD		\$ 60,575		\$ 79,289	\$ 73,162	\$ 77,584
10-420-5130	INSTRUCTORS- NON COMMISSIONED		\$ 12,435		\$ 37,000	\$ 42,819	\$ 47,335
10-420-5131	PERSONAL TRAINER		\$ 9,048		\$ 29,000	\$ 31,600	\$ 35,100
10-420-5132	INSTRUCTORS-PUBLIC SWIM LESSON		\$ 11,554		\$ 21,041	\$ 20,933	\$ 23,860
10-420-5133	INSTRUCTORS-PRIVATE SWIM LESSO		\$ 17,632		\$ 12,133	\$ 20,153	\$ 22,995
10-420-5134	INSTRUCTORS-WATER AEROBIC		\$ 11,693		\$ 13,363	\$ 12,649	\$ 14,136
10-420-5140	INSTRUCTORS-COMMISSIONED		-		\$ 2,177	\$ 2,100	\$ 2,100
10-420-5150	SWIM ASSISTANTS		\$ 9,257		\$ 19,235	\$ 15,000	\$ 15,920
10-420-5151	SLIDE ATTENDANT		\$ 13,786		\$ 23,735	\$ 29,000	\$ 30,848
10-420-5153	CHILD WATCH		\$ 7,424		\$ 32,000	\$ 29,327	\$ 28,246
10-420-5154	CLIMBING WALL ATTENDANT		\$ 18,560		\$ 35,000	\$ 34,738	\$ 34,451
10-420-5160	MAINTENANCE CUSTODIAN		\$ 51,040		\$ 79,159	\$ 133,948	\$ 146,060
10-420-5180	MAINTENANCE WORKER		\$ 58,005		\$ 75,324	\$ 84,592	\$ 138,980
10-420-5230	GYM/FACILITY SUPERVISOR		\$ 58,000		\$ 57,000	\$ 45,770	\$ 45,770
10-420-5290	SPECIAL EVENT WORKER		\$ 300		\$ -	\$ -	\$ -
10-420-5300	FICA	\$ 9,135	\$ 12,549		\$ -	\$ 19,665	\$ -

24 Master Budget		2020 Audited	2021 Audited	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
10-420-5304	HEALTH/DENTAL/LIFE INSURANCE	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5311	SALES TAX EXPENSE	\$ -	\$ -		\$ 59	\$ -	\$ -

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
10-420-5315	EQUIPMENT RENTAL	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5318	POSTAGE	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5321	OFFICE SUPPLY	\$ 411	\$ 2,627		\$ 596	\$ 900	\$ 400
10-420-5323	AUTO MILEAGE	\$ -	\$ -		\$ 200	\$ 400	\$ 400
10-420-5324	TRAINING & TRAVEL	\$ 1,594	\$ 1,692		\$ 6,500	\$ 11,353	\$ 10,500
10-420-5329	SOFTWARE TECHNICAL SUPPORT				\$ -	\$ -	\$ -
10-420-5330	WATER, SEWER, SANITATION	\$ 28,731	\$ 25,405		\$ 20,011	\$ 37,500	\$ 41,250
10-420-5332	NATURAL GAS	\$ 107,581	\$ 122,372		\$ 245,715	\$ 180,000	\$ 275,000
10-420-5333	ELECTRICITY	\$ 140,772	\$ 135,372		\$ 153,073	\$ 121,000	\$ 121,000
10-420-5334	TELEPHONE	\$ 11,006	\$ 15,889		\$ 10,200	\$ 12,600	\$ 13,200
10-420-5335	CHEMICALS	\$ 37,482	\$ 49,270		\$ 81,398	\$ 69,893	\$ 82,979
10-420-5336	IRRIGATION	\$ 522	\$ 3,044		\$ 1,500	\$ 3,250	\$ 500
10-420-5340	UNIFORMS	\$ 1,446	\$ 3,394		\$ 8,300	\$ 12,500	\$ 12,545
10-420-5347	SECURITY	\$ 4,381	\$ 5,698		\$ 6,200	\$ 6,200	\$ 6,500
10-420-5349	PROGRAM SUPPLIES	\$ 7,463	\$ 11,664		\$ 18,571	\$ 16,900	\$ 17,264
10-420-5350	MAINTENANCE REPAIRS	\$ 45,044	\$ 55,432		\$ 68,870	\$ 68,381	\$ 80,417
10-420-5351	MAINTENANCE SUPPLIES	\$ 33,001	\$ 43,697		\$ 36,535	\$ 29,249	\$ 34,607
10-420-5352	PROGRAM EQUIPMENT	\$ 9,107	\$ 17,503		\$ 20,131	\$ 21,951	\$ 21,050
10-420-5353	ADVERTISING	\$ -	\$ 943		\$ 1,200	\$ 1,550	\$ 1,050
10-420-5354	AWARDS	\$ 149	\$ 154		\$ 1,450	\$ 1,800	\$ 2,650
10-420-5355	SAFETY/MEDICAL	\$ 1,379	\$ 3,490		\$ 2,675	\$ 2,663	\$ 2,700
10-420-5356	VEHICLE REPAIRS	\$ -	\$ 674		\$ -	\$ -	\$ -
10-420-5358	SALE ITEMS	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5363	RED CROSS	\$ 4,715	\$ 5,895		\$ 4,690	\$ 4,025	\$ 4,075
10-420-5364	RENTAL ITEMS	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5365	SPECIAL EVENT EXPENSE	\$ 513	\$ 693		\$ 1,050	\$ 1,050	\$ 1,050
10-420-5367	SHARED SERVICES - IT	\$ -	\$ -		\$ -	\$ -	\$ -
10-420-5369	SIGNAGE	\$ -	\$ -		\$ 2,500	\$ -	\$ -
10-420-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ 7,967	\$ -		\$ 24,880	\$ 13,190	\$ 5,799
10-420-5371	FACILITY REPAIR & DEVELOPMENT	\$ 2,205	\$ 3,814		\$ -	\$ -	\$ -
10-420-5372	INCLUSION SERVICES		\$ -		\$ -	\$ -	\$ -
10-420-5400	OPERATING CAPITAL EQUIPMENT		\$ -		\$ 29,800	\$ 30,800	\$ 21,761
CRC EXPENSE TOTAL		\$ 1,290,340	\$ 1,443,892	\$ 1,758,914	\$ 2,013,959	\$ 2,023,023	\$ 2,182,869

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
EXPENSE, PARKS							
10-430-5180	MAINTENANCE WORKER	\$ 95,695	\$ 110,006		\$ 125,629	\$ 136,265	\$ 104,781
10-430-5300	FICA	\$ 1,542	\$ 1,593		\$ -	\$ 1,976	\$ -
10-430-5304	HEALTH/LIFE INSURANCE	\$ -			\$ -	\$ -	\$ -
10-430-5315	EQUIPMENT RENTAL	\$ 545	\$ 1,021		\$ 4,063	\$ 6,750	\$ 5,200
10-430-5324	TRAINING & TRAVEL	\$ 687	\$ 3,367		\$ 3,500	\$ 5,020	\$ 6,720
10-430-5330	WATER, SEWER, SANITATION	\$ 2,986	\$ 4,701		\$ 4,201	\$ 4,500	\$ 4,500
10-430-5331	WATER LEASE	\$ 305	\$ 305		\$ 473	\$ 1,500	\$ 1,500
10-430-5332	NATURAL GAS	\$ 906	\$ 1,060		\$ 2,420	\$ 1,750	\$ 2,000
10-430-5333	ELECTRICITY	\$ 9,886	\$ 13,452		\$ 9,835	\$ 9,000	\$ 9,000
10-430-5334	TELEPHONE	\$ 805	\$ 720		\$ -	\$ -	\$ -
10-430-5335	CHEMICALS	\$ 7,814	\$ 10,334		\$ (10,000)	\$ 7,600	\$ 7,600
10-430-5336	IRRIGATION	\$ 5,988	\$ 5,208		\$ 2,000	\$ 6,340	\$ 3,600
10-430-5340	UNIFORMS	\$ 1,442	\$ 618		\$ 1,649	\$ 2,000	\$ 2,500
10-430-5350	MAINTENANCE REPAIR	\$ 7,232	\$ 6,633		\$ 53,000	\$ 59,691	\$ 25,525
10-430-5351	MAINTENANCE SUPPLY	\$ 10,728	\$ 8,087		\$ 13,085	\$ 16,190	\$ 16,890
10-430-5356	VEHICLE REPAIRS	\$ 9,376	\$ 5,136		\$ 6,896	\$ 5,500	\$ 6,000
10-430-5357	VEHICLE O&M	\$ 6,486	\$ 8,024		\$ 7,990	\$ 10,000	\$ 14,261
10-430-5363	RED CROSS	\$ -	\$ -		\$ -	\$ -	\$ -
10-430-5369	SIGNAGE	\$ -	\$ -		\$ -	\$ -	\$ -
10-430-5370	FURNITURE, FIXTURES & EQUIPMENT	\$ 7,377	\$ 6,843		\$ 6,869	\$ 7,590	\$ 2,800
10-430-5371	FACILITY REPAIR & DEVELOPMENT	\$ 1,850	\$ 2,600		\$ -	\$ -	\$ -
10-430-5372	INCLUSION SERVICES	\$ -	\$ -		\$ -	\$ -	\$ -
10-430-5374	SHARED SERVICES - MAINTENANCE	\$ 1,958	\$ 1,879		\$ -	\$ 2,000	\$ 2,000
10-430-5400	OPERATING CAPITAL EQUIPMENT		\$ 4,950		\$ -	\$ -	\$ -
PARKS EXPENSE TOTAL		\$ 173,608	\$ 196,537	\$ 301,040	\$ 231,611	\$ 283,672	\$ 214,877
EXPENSE, CONCESSIONS							
10-440-5200	CONCESSION OPERATOR	\$ 125	\$ 1,872		\$ -	\$ 1,350	\$ -
10-440-5210	CONCESSION ATTENDANT	\$ 2,002			\$ 3,100	\$ 4,832	\$ 5,004
10-440-5300	FICA	\$ 31	\$ 27		\$ 45	\$ 90	\$ -
10-440-5311	SALES TAX EXPENSE	\$ 1,057	\$ 1,544		\$ 3,800	\$ 3,000	\$ 3,000
10-440-5323	AUTO MILEAGE	\$ -			\$ -	\$ -	\$ -
10-440-5324	TRAINING/TRAVEL	\$ -			\$ -	\$ 250	\$ 150
10-440-5326	DUES	\$ -	\$ 540		\$ -	\$ -	\$ -
10-440-5340	UNIFORMS	\$ -	\$ -		\$ -	\$ -	\$ -
10-440-5349	PROGRAM SUPPLIES	\$ -	\$ -		\$ 175	\$ -	\$ -
10-440-5350	MAINT REPAIRS	\$ 24	\$ 521		\$ 5,000	\$ 650	\$ 750
10-440-5351	MAINT SUPPLY	\$ 14	\$ -		\$ 30	\$ -	\$ -
10-440-5357	VEHICLE O&M	\$ 112	\$ -		\$ -	\$ 50	\$ 150
10-440-5360	COST OF GOODS SOLD	\$ 9,102	\$ 16,911		\$ 22,000	\$ 30,000	\$ 24,000
10-440-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ -	\$ 189		\$ 50	\$ 500	\$ 500
CONCESSIONS EXPENSE TOTAL		\$ 12,467	\$ 21,604	\$ 43,663	\$ 34,200	\$ 40,722	\$ 33,554

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
EXPENSE, MARKETING							
10-450-5312	NEWSLETTER	\$ 1,638	\$ 195		\$ 2,550	\$ 1,200	\$ 2,200
10-450-5313	WEBSITE	\$ 3,542	\$ 4,782		\$ 10,318	\$ 11,955	\$ 5,440
10-450-5317	PRINTING	\$ 14,234	\$ 6,974		\$ 21,726	\$ 20,460	\$ 22,807
10-450-5318	POSTAGE	\$ 4,400	\$ 4,200		\$ 16,411	\$ 21,500	\$ 18,317
10-450-5321	MISC. OFFICE SUPPLIES	\$ -	\$ -		\$ 300	\$ 500	\$ 500
10-450-5324	TRAINING/TRAVEL	\$ -	\$ 107		\$ -	\$ 1,000	\$ -
10-450-5329	SOFTWARE TECHNICAL SUPPORT	\$ -	\$ 980		\$ 1,491	\$ 1,491	\$ 3,720
10-450-5346	CONSULTING				\$ 19,920	\$ 19,920	\$ 19,920
10-450-5349	PROGRAM SUPPLIES	\$ -	\$ 105		\$ -	\$ 1,500	\$ -
10-450-5353	ADVERTISING	\$ 3,073	\$ 27,892		\$ 6,345	\$ 24,890	\$ 33,830
10-450-5354	AWARDS	\$ 235	\$ -		\$ 1,000	\$ 2,000	\$ -
10-450-5365	SPECIAL EVENTS EXPENSE	\$ 1,344	\$ 3,578		\$ 1,163	\$ 2,800	\$ 1,500
10-450-5368	PROMOTIONAL ITEMS	\$ 1,510	\$ 4,715		\$ 6,060	\$ 6,060	\$ 6,126
10-450-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ -	\$ -		\$ 5,318	\$ 5,246	\$ 131
MARKETING EXPENSE TOTAL		\$ 29,976	\$ 53,528	\$ 78,444	\$ 92,602	\$ 120,522	\$ 114,492
EXPENSE, REC PROGRAMS							
10-460-5130	INSTRUCTORS-NON COMMISSIONED		\$ -		\$ 200	\$ 200	\$ 200
10-460-5140	INSTRUCTORS-COMMISSIONED		\$ 23,710		\$ 47,602	\$ 34,071	\$ 43,952
10-460-5190	INFIELD MAINTENANCE		\$ 3,900		\$ 3,726	\$ 5,882	\$ 7,040
10-460-5220	OFFICIALS		\$ 49,529		\$ 54,765	\$ 52,472	\$ 57,260
10-460-5230	GYM/FACILITY SUPERVISOR		\$ 11,170		\$ 8,204	\$ 12,625	\$ 13,626
10-460-5240	SCORER/TIMER		\$ 10,700		\$ 11,206	\$ 10,430	\$ 14,351
10-460-5242	YOUTH PROGRAM ASSISTANT				\$ -	\$ -	\$ -
10-460-5270	DRIVER - REC VAN		\$ 404		\$ 1,310	\$ 2,707	\$ 2,930
10-460-5290	SPECIAL EVENT WORKER	\$ 62,206	\$ -		\$ -	\$ -	\$ -
10-460-5300	FICA	\$ 812	\$ 1,196		\$ 1,842	\$ 1,717	\$ -
10-460-5311	SALES TAX	\$ 263	\$ 635		\$ 650	\$ 650	\$ 500
10-460-5315	EQUIPMENT RENTAL	\$ -	\$ -		\$ -	\$ -	\$ -
10-460-5316	BUILDING RENTAL	\$ 63	\$ 12		\$ 97	\$ 97	\$ 91
10-460-5317	PRINTING	\$ -	\$ -		\$ -	\$ -	\$ 100
10-460-5318	POSTAGE	\$ -	\$ -		\$ -	\$ -	\$ -
10-460-5321	MISC OFFICE SUPPLIES	\$ -			\$ -	\$ -	\$ -
10-460-5323	AUTO MILEAGE	\$ -	\$ 219		\$ -	\$ 150	\$ 450
10-460-5324	TRAINING/TRAVEL	\$ 211	\$ 325		\$ 1,200	\$ 2,280	\$ 2,330
10-460-5326	DUES	\$ -	\$ 300		\$ -	\$ -	\$ -
10-460-5329	SOFTWARE/TECHNICAL SUPPORT	\$ 599	\$ 599		\$ 315	\$ 775	\$ 430
10-460-5330	WATER, SEWER, SANITATION	\$ 1,320	\$ 1,320		\$ 500	\$ 1,820	\$ 2,570
10-460-5340	UNIFORMS	\$ 9,879	\$ 12,442		\$ 16,232	\$ 15,766	\$ 13,718
10-460-5348	FIELD TRIPS	\$ 4,419	\$ 7,066		\$ 15,470	\$ 11,500	\$ 12,550
10-460-5349	PROGRAM SUPPLIES	\$ 322	\$ 5,445		\$ 12,418	\$ 6,644	\$ 4,152
10-460-5350	MAINT REPAIRS	\$ -	\$ 553		\$ -	\$ 1,250	\$ 2,675
10-460-5351	MAINTENANCE SUPPLY	\$ 29	\$ 3,757		\$ 6,090	\$ 6,101	\$ 8,680
10-460-5352	PROGRAM EQUIPMENT	\$ 12,311	\$ 11,158		\$ 26,393	\$ 20,142	\$ 22,898

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
10-460-5353	ADVERTISING	\$ 310	\$ 740		\$ 1,150	\$ 2,000	\$ 1,655
10-460-5354	AWARDS	\$ 2,012	\$ 2,959		\$ 7,643	\$ 2,607	\$ 8,673
10-460-5355	SAFETY/MEDICAL	\$ 1,364	\$ 67		\$ 1,062	\$ 1,301	\$ 1,000
10-460-5357	VEHICLE O&M	\$ 242	\$ 607		\$ 4,242	\$ 1,886	\$ 5,392
10-460-5358	SALE ITEMS	\$ -	\$ -		\$ -	\$ -	\$ -
10-460-5359	TOURNEY ENTRY FEES	\$ -	\$ 2,895		\$ 4,684	\$ 3,500	\$ 4,000
10-460-5366	TRANSPORTATION	\$ -	\$ -		\$ -	\$ -	\$ -
10-460-5368	PROMOTIONAL ITEMS	\$ -	\$ -		\$ -	\$ -	\$ 640
10-460-5372	INCLUSION SERVICES	\$ -	\$ -		\$ -	\$ -	\$ 8,650
10-460-5400	OPERATING CAPITAL EQUIPMENT	\$ 8,195	\$ -		\$ 7,016	\$ 6,400	\$ 5,700
REC PROGRAMS EXPENSE TOTAL		\$ 104,557	\$ 151,708	\$ 190,626	\$ 234,016	\$ 204,972	\$ 246,212
EXPENSE, FLEX REC							
10-470-5100	CUSTOMER SERVICE REPS, PT				\$ -	\$ -	\$ -
10-470-5130	INSTRUCTORS- NON COMMISSIONED				\$ 9,700	\$ 49,180	\$ 17,500
10-470-5131	PERSONAL TRAINER				\$ -	\$ 5,600	\$ 5,600
10-470-5140	INSTRUCTORS-COMMISSIONED				\$ 800	\$ 5,600	\$ 4,200
10-470-5160	MAINTENANCE CUSTODIAN				\$ 7,338	\$ 11,528	\$ 12,105
10-470-5230	GYM/FACILITY SUPERVISOR				\$ -	\$ 18,000	\$ 6,638
10-470-5290	SPECIAL EVENT WORKER				\$ -	\$ -	\$ -
10-470-5316	BUILDING RENTAL				\$ 100,159	\$ 78,319	\$ 102,426
10-470-5319	COPIER COMPUTER				\$ 100	\$ -	\$ -
10-470-5321	OFFICE SUPPLY				\$ 500	\$ 1,200	\$ -
10-470-5324	TRAINING & TRAVEL				\$ 237	\$ -	\$ 1,750
10-470-5326	DUES				\$ -	\$ -	\$ -
10-470-5329	SOFTWARE TECHNICAL SUPPORT				\$ 4,000	\$ 3,600	\$ 3,600
10-470-5332	NATURAL GAS				\$ -	\$ -	\$ 3,900
10-470-5333	ELECTRICITY				\$ -	\$ -	\$ 4,000
10-470-5334	TELEPHONE				\$ -	\$ 2,400	\$ -
10-470-5340	UNIFORMS				\$ -	\$ 1,250	\$ 1,075
10-470-5347	SECURITY				\$ 1,500	\$ 2,604	\$ 750
10-470-5348	FIELD TRIPS				\$ -	\$ -	\$ -
10-470-5349	PROGRAM SUPPLIES				\$ 3,000	\$ 3,840	\$ 2,340
10-470-5350	MAINTENANCE REPAIRS				\$ 27	\$ 1,000	\$ 2,000
10-470-5351	MAINTENANCE SUPPLIES				\$ 3,300	\$ 5,819	\$ 1,520
10-470-5352	PROGRAM EQUIPMENT				\$ 1,700	\$ 2,500	\$ 6,900
10-470-5353	ADVERTISING				\$ 3,927	\$ 1,700	\$ 1,950
10-470-5354	AWARDS				\$ -	\$ -	\$ 500
10-470-5355	SAFETY				\$ 220	\$ -	\$ 150
10-470-5357	VEHICLE O&M				\$ -	\$ -	\$ -
10-470-5365	SPECIAL EVENT EXPENSE				\$ 2,737	\$ 3,000	\$ 1,000
10-470-5368	PROMOTIONAL ITEMS				\$ 762	\$ 525	\$ 1,275
10-470-5369	SIGNAGE				\$ 750	\$ 500	\$ 400
10-470-5370	FURNITURE/EQUIPMENT				\$ 2,178	\$ -	\$ -
10-470-5371	FACILITY REPAIR & DEVELOPMENT				\$ 10,587	\$ -	\$ -

24 Master Budget		2020 Audited	2021 Audited	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
10-470-5372	INCLUSION SERVICES				\$ -	\$ -	\$ -
10-470-5400	OPERATING CAPITAL EQUIPMENT				\$ 7,100	\$ -	\$ 5,000
FLEX REC EXPENSE TOTAL		\$ -	\$ -	\$ 90,823	\$ 160,622	\$ 198,165	\$ 186,579

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
EXPENSE, FIELD HOUSE							
10-490-5100	CUSTOMER SERVICE REP				\$ -	\$ -	\$ -
10-490-5110	LIFE GUARD		\$ 12,300		\$ 8,922	\$ 10,000	\$ 10,000
10-490-5115	LEAD LIFEGUARD		\$ 6,000		\$ 7,783	\$ 6,900	\$ 5,900
10-490-5130	INSTRUCTORS NON COMMISSIONED		\$ 27,000		\$ 50,307	\$ 41,265	\$ 47,688
10-490-5132	PUBLIC SWIM LESSON INSTRUCTOR		\$ -		\$ -	\$ -	\$ -
10-490-5140	INSTRUCTORS COMMISSIONED		\$ -		\$ 16,794	\$ 4,200	\$ 4,585
10-490-5150	SWIM ASSISTANTS		\$ -		\$ -	\$ -	\$ -
10-490-5151	SLIDE ATTENDANT		\$ 3,500		\$ 820	\$ 2,500	\$ 2,500
10-490-5160	MAINTENANCE CUSTODIAN		\$ 7,200		\$ 10,928	\$ 11,528	\$ 12,105
10-490-5180	MAINTENANCE WORKER		\$ -		\$ -	\$ -	\$ -
10-490-5220	OFFICIALS		\$ 6,550		\$ 11,724	\$ 12,344	\$ 14,112
10-490-5230	GYM/FACILITY SUPERVISOR		\$ 39,500		\$ 26,350	\$ 50,070	\$ 54,729
10-490-5242	YOUTH PROGRAM ASSISTANT		\$ 22,500		\$ 25,483	\$ 19,579	\$ 27,866
10-490-5290	SPECIAL EVENT WORKER	\$ 99,240	\$ -		\$ -	\$ -	\$ -
10-490-5300	FICA	\$ 1,462	\$ 1,846		\$ 2,307	\$ 2,297	\$ -
10-490-5317	PRINTING	\$ -	\$ -		\$ -	\$ -	\$ -
10-490-5321	MISC OFFICE SUPPLIES	\$ 24	\$ -		\$ -	\$ 250	\$ -
10-490-5324	TRAINING/TRAVEL	\$ -	\$ 192		\$ 100	\$ 2,575	\$ 1,650
10-490-5330	WATER, SEWER, SANITATION	\$ 5,938	\$ 8,654		\$ 7,104	\$ 6,000	\$ 6,600
10-490-5332	NATURAL GAS	\$ 9,401	\$ 12,893		\$ 19,650	\$ 20,000	\$ 20,000
10-490-5333	ELECTRIC	\$ 16,578	\$ 16,719		\$ 19,636	\$ 17,000	\$ 17,000
10-490-5334	TELEPHONE	\$ 999	\$ 824		\$ -	\$ -	\$ -
10-490-5335	CHEMICALS	\$ 6,116	\$ 3,793		\$ 10,523	\$ 8,000	\$ 9,976
10-490-5336	IRRIGATION	\$ 1,996	\$ 950		\$ -	\$ 1,100	\$ 1,100
10-490-5340	UNIFORMS	\$ 1,731	\$ 2,022		\$ 1,338	\$ 1,980	\$ 1,980
10-490-5347	SECURITY	\$ 633	\$ 958		\$ 1,000	\$ 1,041	\$ 1,400
10-490-5348	FIELD TRIPS	\$ -	\$ -		\$ -	\$ 500	\$ 500
10-490-5349	PROGRAM SUPPLIES	\$ 3,229	\$ 30,670		\$ 11,716	\$ 10,252	\$ 12,930
10-490-5350	MAINT REPAIRS	\$ 3,595	\$ 6,769		\$ 5,895	\$ 5,757	\$ 11,635
10-490-5351	MAINTENANCE SUPPLY	\$ 4,890	\$ 6,899		\$ 4,406	\$ 8,645	\$ 9,295
10-490-5352	PROGRAM EQUIPMENT	\$ 2,152	\$ 32,590		\$ 3,760	\$ 5,699	\$ 5,452
10-490-5353	ADVERTISING	\$ 660	\$ 1,675		\$ 550	\$ 950	\$ 1,255
10-490-5354	AWARDS	\$ 748	\$ 1,561		\$ 1,315	\$ 1,295	\$ 1,746
10-490-5355	SAFETY	\$ 800	\$ 453		\$ 250	\$ 800	\$ 885
10-490-5357	VEHICLE O&M	\$ 24	\$ 1,386		\$ -	\$ 200	\$ -
10-490-5359	SIGNAGE	\$ -	\$ -		\$ 100	\$ 250	\$ -
10-490-5365	SPECIAL EVENT EXPENSE	\$ -	\$ 470		\$ -	\$ -	\$ -
10-490-5366	TRANSPORTATION	\$ -	\$ -		\$ -	\$ 500	\$ 300
10-490-5369	FURNITURE, FIXTURES & EQUIPMEN	\$ 4,926	\$ -		\$ 7,500	\$ 200	\$ -
10-490-5372	INCLUSION SERVICES	\$ -	\$ -		\$ -	\$ -	\$ -
10-490-5400	OPERATING CAPITAL EQUIPMENT	\$ -	\$ -		\$ 5,000	\$ 6,250	\$ 8,449
FIELD HOUSE EXPENSE TOTAL		\$ 165,142	\$ 255,874	\$ 211,737	\$ 261,262	\$ 259,926	\$ 291,638
TOTAL GENERAL FUND EXPENSE		\$ 3,872,908	\$ 3,684,567	\$ 4,461,568	\$ 5,805,836	\$ 5,630,828	\$ 7,615,284

24 Master Budget

**2020
Audited**

**2021
Audited**

**2022
Audited**

**2023
Amended**

**2023
BUDGET**

**2024
BUDGET**

24 Master Budget	2020 Audited	2021 Audited	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
GENERAL FUND SUMMARY						
TOTAL GENERAL FUND REVENUE	\$ 3,419,985	\$ 4,269,784	\$ 5,378,383	\$ 6,324,891	\$ 5,497,528	\$ 6,623,451
TOTAL GENERAL FUND EXPENSE	\$ 3,872,908	\$ 3,684,567	\$ 5,072,568	\$ 5,805,836	\$ 5,630,828	\$ 7,615,284
REVENUES OVER (UNDER) EXPENSE	\$ (452,923)	\$ 585,217	\$ 305,815	\$ 519,055	\$ (133,299)	\$ (991,833)
BEGINNING FUND BALANCE	\$ 2,665,492	\$ 2,276,232	\$ 3,097,535	\$ 3,403,350	\$ 3,084,569	\$ 3,922,405
ENDING FUND BALANCE	\$ 2,276,232	\$ 2,861,449	\$ 3,403,350	\$ 3,922,405	\$ 2,951,269	\$ 2,930,571

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
CAPITAL IMPROVEMENT FUND (CIF)							
REVENUE, CIF							
20-310-4020	INTEREST INCOME	\$ 4,075	\$ 180	\$ 742	\$ 4,198	\$ -	\$ 2,150
20-310-4024	DONATIONS	\$ 52,124	\$ -		\$ -	\$ -	\$ -
20-310-4025	GRANT	\$ 464,348	\$ -		\$ 15,000	\$ -	\$ -
20-310-4350	TRANSFERS FROM OTHER FUNDS	\$ 824,148	\$ 141,068	\$ 611,000	\$ 771,856	\$ 474,500	\$ 4,000,329
20-370-4024	DONATIONS				\$ -		
20-370-4025	GRANT			\$ 57,177	\$ -		
20-370-4350	TRANSFERS FROM OTHER FUNDS				\$ -		
CIF REVENUE TOTAL		\$ 1,344,695	\$ 141,248	\$ 668,919	\$ 791,054	\$ 474,500	\$ 4,002,479
EXPENSE, CIF							
20-410-5312	NEWSLETTER				\$ -	\$ -	\$ -
20-410-5329	SOFTWARE TECHNICAL SUPPORT				\$ -	\$ -	\$ -
20-410-5341	BANK CHARGES				\$ -	\$ -	\$ -
20-410-5346	CONSULTING EXPENSE		\$ 130,000	\$ 93,297	\$ 5,000	\$ 10,000	\$ -
20-410-5350	MAINTENANCE REPAIRS				\$ -	\$ -	\$ -
20-410-5351	MAINTENANCE SUPPLY				\$ -	\$ -	\$ -
20-410-5352	PROGRAM EQUIPMENT				\$ -	\$ -	\$ -
20-410-5356	VEHICLE REPAIRS				\$ -	\$ -	\$ -
20-410-5370	FURNITURE, FIXTURES, & EQUIPMENT				\$ -	\$ -	\$ -
20-410-5371	FACILITY REPAIR & DEVELOPMENT				\$ 92,000	\$ 288,000	\$ 343,000
20-410-5398	Transfer to Capital Reserve				\$ -	\$ -	\$ -
20-420-5350	MAINTENANCE REPAIR				\$ -	\$ -	\$ -
20-420-5370	FURNITURE, FIXTURE & EQ.		\$ 45,186		\$ 14,833	\$ 15,000	\$ 116,338
20-420-5371	FACILITY REPAIR & DEVELOPMENT				\$ -	\$ -	\$ 7,500
20-430-5346	CONSULTING EXPENSE				\$ -	\$ -	\$ -
20-430-5350	MAINTENANCE REPAIR				\$ -	\$ -	\$ -
20-430-5370	FURNITURE, FIXTURE, & EQ.		\$ 25,000		\$ 89,228	\$ 91,500	\$ 44,029
20-430-5371	FACILITY REPAIR & DEVELOPMENT		\$ 150,000		\$ -	\$ 30,000	\$ 700,000
20-470-5346	CONSULTING EXPENSE				\$ -	\$ -	\$ -
20-470-5370	FURNITURE, FIXTURES, & EQUIPMENT			\$ 13,460	\$ -	\$ -	\$ -
20-470-5371	FACILITY REPAIR & DEVELOPMENT			\$ 320,511	\$ -	\$ -	\$ -
20-490-5352	PROGRAM EQUIPMENT				\$ -	\$ -	\$ -
20-490-5370	FURNITURE, FIXTURE & EQ.		\$ 31,580		\$ 40,000	\$ 40,000	\$ 2,805,043
CIF EXPENSE TOTAL		\$ 1,816,985	\$ 381,766	\$ 427,268	\$ 241,061	\$ 474,500	\$ 4,015,910
CAPITAL IMPROVEMENT (CIF) FUND SUMMARY							
TOTAL CIF REVENUE		\$ 1,344,695	\$ 141,248	\$ 668,919	\$ 791,054	\$ 474,500	\$ 4,002,479
TOTAL CIF EXPENSE		\$ 1,816,985	\$ 381,766	\$ 427,268	\$ 241,061	\$ 474,500	\$ 4,015,910
REVENUE OVER (UNDER) EXPENSE		\$ (472,290)	\$ (240,518)	\$ 241,651	\$ 549,993	\$ -	\$ (13,431)
BEGINNING FUND BALANCE		\$ 785,640	\$ 313,350	\$ 15,159	\$ 256,810	\$ 324,579	\$ 806,803
ENDING FUND BALANCE		\$ 313,350	\$ 72,832	\$ 256,810	\$ 806,803	\$ 324,579	\$ 793,372

24 Master Budget		2020	2021	2022	2023	2023	2024
		Audited	Audited	Audited	Amended	BUDGET	BUDGET
CAPITAL RESERVE FUND							
REVENUE, CRF							
40-310-4020	INTEREST INCOME	\$ 5,278	\$ 300	\$ 12,776	\$ 39,844	\$ -	\$ 2,700
40-310-4022	CAPITAL CAMPAIGN		\$ -		\$ -	\$ -	\$ 10,000
40-310-4025	GRANT REVENUES		\$ -	\$ 4,000	\$ -	\$ -	\$ -
40-310-4050	RENTAL PROPERTY INCOME	\$ 32,017			\$ -	\$ -	\$ -
40-310-4350	TRANSFER FROM GEN FUND		\$ 64,035		\$ -	\$ -	\$ -
CRF REVENUE TOTAL		\$ 37,295	\$ 64,335	\$ 16,776	\$ 39,844	\$ -	\$ 12,700
EXPENSE, CRF							
40-410-5398	TRANSFER TO OTHER FUNDS		\$ -		\$ -	\$ -	\$ -
CRF EXPENSE TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL RESERVE (CRF) FUND SUMMARY							
TOTAL CAPITAL RESERVE REVENUE		\$ 37,295	\$ 64,335	\$ 16,776	\$ 39,844	\$ -	\$ 12,700
TOTAL CAPITAL RESERVE EXPENSE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE OVER (UNDER) EXPENSE		\$ 37,295	\$ 64,335	\$ 16,776	\$ 39,844	\$ -	\$ 12,700
BEGINNING FUND BALANCE		\$ 690,747	\$ 728,042	\$ 728,391	\$ 745,167	\$ 801,177	\$ 785,011
ENDING FUND BALANCE		\$ 728,042	\$ 792,377	\$ 745,167	\$ 785,011	\$ 801,177	\$ 797,711

CONSERVATION TRUST FUND							
REVENUE, CTF							
60-310-4020	INTEREST INCOME	\$ 909	\$ 120	\$ 4,499	\$ 18,743	\$ 2,243	\$ 11,500
60-310-4026	LOTTERY	\$ 161,738	\$ 176,000	\$ 215,902	\$ 197,534	\$ 179,920	\$ 190,715
60-310-4350	TRANSFER FROM CAPITAL RESERVE	\$ -			\$ -	\$ -	\$ -
CTF REVENUE TOTAL		\$ 162,647	\$ 176,120	\$ 220,401	\$ 216,277	\$ 182,163	\$ 202,215
EXPENSE, CTF							
60-410-5341	BANK FEES				\$ -	\$ -	\$ -
60-410-5346	CONSULTING EXPENSE		\$ 20,000	\$ 36,038	\$ -	\$ -	\$ -
60-410-5350	MAINTENANCE REPAIR				\$ -	\$ -	\$ -
60-410-5371	FACILITY REPAIR & DEVELOPMENT		\$ 8,000		\$ 85,000	\$ 108,000	\$ -
60-410-5398	TRANSFER TO OTHER FUNDS				\$ -	\$ -	\$ -
60-430-5350	MAINTENANCE REPAIR	\$ 2,177			\$ -	\$ -	\$ -
60-430-5351	MAINTENANCE SUPPLY				\$ -	\$ -	\$ -
60-430-5352	PROGRAM EQUIPMENT				\$ -	\$ -	\$ -
60-430-5370	FURNITURE, FIXTURES & EQ			\$ 57,906	\$ 16,500	\$ 16,500	\$ -
60-430-5371	FACILITY REPAIR & DEVELOPMENT		\$ 114,000	\$ 181,174	\$ -	\$ -	\$ 184,464
60-460-5352	PROGRAM EQUIPMENT		\$ 18,000		\$ -	\$ -	\$ -
60-490-5371	FACILITY REPAIR & DEVELOPMENT	\$ 39,000			\$ 20,000	\$ 20,000	\$ 21,710
CTF EXPENSES TOTAL		\$ 41,177	\$ 160,000	\$ 275,118	\$ 121,500	\$ 144,500	\$ 206,174
CONSERVATION TRUST FUND (CTF) SUMMARY							
TOTAL CONSERVATION TRUST REVENUE		\$ 162,647	\$ 176,120	\$ 220,401	\$ 216,277	\$ 182,163	\$ 202,215
TOTAL CONSERVATION TRUST EXPENSE		\$ 41,177	\$ 160,000	\$ 275,118	\$ 121,500	\$ 144,500	\$ 206,174
REVENUE OVER (UNDER) EXPENSE		\$ 121,470	\$ 16,120	\$ (54,717)	\$ 94,777	\$ 37,663	\$ (3,959)
BEGINNING FUND BALANCE		\$ 122,512	\$ 243,982	\$ 332,882	\$ 278,165	\$ 157,216	\$ 372,942
ENDING FUND BALANCE		\$ 243,982	\$ 260,102	\$ 278,165	\$ 372,942	\$ 194,879	\$ 368,983

24 Master Budget

**2020
Audited**

**2021
Audited**

**2022
Audited**

**2023
Amended**

**2023
BUDGET**

**2024
BUDGET**

24 Master Budget	2020 Audited	2021 Audited	2022 Audited	2023 Amended	2023 BUDGET	2024 BUDGET
SALES TAX FUND						
REVENUE, SALES TAX						
70-310-4005 SALES TAX PROCEEDS	\$ 1,988,673	\$ 2,315,018	\$ 2,634,532	\$ 2,772,995	\$ 2,672,457	\$ 2,802,500
70-310-4020 INTEREST INCOME	\$ 55,689	\$ 900	\$ 92,592	\$ 161,949	\$ 20,000	\$ 154,130
70-310-4021 LEASE PURCHASE PROCEEDS	\$ -			\$ -	\$ -	\$ -
70-310-4350 TRANSFERS FROM CAPITAL RESERVE	\$ -			\$ -	\$ -	\$ -
SALES TAX REVENUE TOTAL	\$ 2,044,362	\$ 2,315,918	\$ 2,727,124	\$ 2,934,944	\$ 2,692,457	\$ 2,956,630
EXPENSES, SALES TAX						
70-410-5341 BANK CHARGES	\$ 5,100	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
70-410-5371 FACILITY REPAIR				\$ -	\$ -	\$ -
70-410-5383 LEASE PURCHASE	\$ 1,906,225	\$ 1,910,625	\$ 1,908,625	\$ 1,907,125	\$ 1,907,125	\$ 1,908,625
70-410-5398 TRANSFER TO CIF AND CRF				\$ -		\$ 2,246,187
70-420-5378 FURNITURE, FIXTURE & EQUIPMENT				\$ -	\$ -	\$ -
SALES TAX EXPENSE TOTAL	\$ 1,911,325	\$ 1,912,625	\$ 1,910,625	\$ 1,909,125	\$ 1,909,125	\$ 4,156,812
SALES TAX FUND SUMMARY						
TOTAL SALES TAX FUND REVENUE	\$ 2,044,362	\$ 2,315,918	\$ 2,727,124	\$ 2,934,944	\$ 2,692,457	\$ 2,956,630
TOTAL SALES TAX FUND EXPENSE	\$ 1,911,325	\$ 1,912,625	\$ 1,910,625	\$ 1,909,125	\$ 1,909,125	\$ 4,156,812
REVENUE OVER (UNDER) EXPENSE	\$ 133,037	\$ 403,293	\$ 816,499	\$ 1,025,819	\$ 783,332	\$ (1,200,182)
BEGINNING FUND BALANCE	\$ 3,328,150	\$ 3,461,187	\$ 3,980,614	\$ 4,797,113	\$ 4,543,525	\$ 5,822,932
ENDING FUND BALANCE	\$ 3,461,187	\$ 3,864,480	\$ 4,797,113	\$ 5,822,932	\$ 5,326,857	\$ 4,622,750
GENERAL FUND ENDING BALANCE						
GENERAL FUND ENDING BALANCE	\$ 2,276,232	\$ 2,861,449	\$ 3,403,350	\$ 3,922,405	\$ 2,951,269	\$ 2,930,571
CIF FUND END BALANCE	\$ 313,350	\$ 72,832	\$ 256,810	\$ 806,803	\$ 324,579	\$ 793,372
CAPITAL RESERVE FUND END BALANCE	\$ 728,042	\$ 792,377	\$ 745,167	\$ 785,011	\$ 801,177	\$ 797,711
CTF END BALANCE	\$ 243,982	\$ 260,102	\$ 278,165	\$ 372,942	\$ 194,879	\$ 368,983
SALES TAX FUND END BALANCE	\$ 3,461,187	\$ 3,864,480	\$ 4,797,113	\$ 5,822,932	\$ 5,326,857	\$ 4,622,750
TOTAL BALANCE ALL FUNDS	\$ 7,022,793	\$ 7,851,240	\$ 9,480,605	\$ 11,710,091	\$ 9,598,761	\$ 9,513,387
GENERAL FUN TOTAL EMPLOYEE WAGES						
GENERAL FUN TOTAL EMPLOYEE WAGES			\$ -	\$ 2,527,225	\$ 2,725,777	\$ 2,835,657
GENERAL FUN PERSONNEL EXPENSES						
GENERAL FUN PERSONNEL EXPENSES		\$ 2,421,879	\$ 3,540,660	\$ 3,540,660	\$ 3,540,660	\$ 3,809,988
GENERAL FUN CAPITAL						
GENERAL FUN CAPITAL		\$ 223,907	\$ 545,426	\$ 545,426	\$ 545,426	\$ 2,118,331
GENERAL FUN OPERATIONS						
GENERAL FUN OPERATIONS		\$ 1,038,781	\$ 1,544,742	\$ 1,544,742	\$ 1,544,742	\$ 1,686,964