

25 Master Budget		2021	2022	2023	2024	2025
		Audited	Audited	Audited	Budget	Budget
GENERAL FUND REVENUE						
REVENUE, ADMIN						
10-310-1220	DUE TO/FROM OTHER FUNDS				\$ -	\$ -
10-310-4000	CURRENT PROPERTY TAXES	\$ 2,123,589	\$ 2,716,185	\$ 2,721,171	\$ 3,364,176	\$ 3,480,672
10-310-4001	PROPERTY TAX PENALTIES & INTEREST	\$ 3,900	\$ 2,937	\$ 4,342	\$ 3,200	\$ 3,000
10-310-4002	TIF MURA	\$ (15,026)	\$ (21,910)	\$ (32,673)	\$ (48,000)	\$ (60,000)
10-310-4010	SPECIFIC OWNERSHIP TAX	\$ 348,228	\$ 350,915	\$ 456,469	\$ 402,000	\$ 410,000
10-310-4020	INTEREST INCOME	\$ 1,375	\$ 74,200	\$ 226,906	\$ 206,000	\$ 211,542
10-310-4022	CAPITAL CAMPAIGN	\$ -			\$ 10,000	\$ -
10-310-4024	DONATIONS	\$ -	\$ 1,120		\$ -	\$ -
10-310-4025	GRANT REVENUE			\$ 1,784		
10-310-4027	INTERGOVERNMENTAL REVENUE	\$ 150,016	\$ (13,832)		\$ -	\$ -
10-310-4030	SALE OF ASSETS	\$ 737	\$ 4,314		\$ -	\$ 10,000
10-310-4040	BROCHURE ADVERTISEMENTS	\$ 725	\$ 11,400		\$ -	\$ -
10-310-4050	RENTAL PROPERTY INCOME	\$ 64,035	\$ 64,035	\$ 65,635	\$ -	\$ -
10-310-4100	FACILITY RENTAL	\$ 700	\$ 6,044	\$ 7,678	\$ -	\$ -
10-310-4105	FACILITY RENTAL COMM CTR				\$ -	\$ -
10-310-4126	SALE OF MERCHANDISE	\$ -			\$ -	\$ -
10-310-4128	EQUIPMENT RENTAL	\$ -			\$ -	\$ -
10-310-4130	MISCELLANEOUS	\$ -	\$ 12,993	\$ 28	\$ -	\$ -
10-310-4310	SCHOLARSHIPS	\$ -			\$ -	\$ -
10-310-4350	TRANSFERS IN	\$ -	\$ 200		\$ -	\$ -
ADMIN REVENUE TOTAL		\$ 2,678,279	\$ 3,208,601	\$ 3,451,340	\$ 3,937,376	\$ 4,055,214

25 Master Budget		2021 Audited	2022 Audited	2023 Audited	2024 Budget	2025 Budget
REVENUE, CRC						
10-320-4025	GRANT REVENUE	\$ -	\$ -	\$ 12,850	\$ -	\$ -
10-320-4027	INTERGOVERNMENTAL REVENUE	\$ -			\$ -	\$ -
10-320-4050	RENTAL PROPERTY INCOME				\$ 67,277	\$ 68,958
10-320-4100	FACILITY RENTAL	\$ 13,802		\$ 32,831	\$ 40,499	\$ 45,199
10-320-4116	CHILD WATCH	\$ 10,156		\$ 19,282	\$ 33,200	\$ 36,175
10-320-4120	GENERAL ADMISSION	\$ 232,147		\$ 325,506	\$ 347,149	\$ 335,000
10-320-4121	ANNUAL PASSES	\$ 703,271		\$ 1,137,978	\$ 1,170,011	\$ 1,375,000
10-320-4122	PUNCH CARDS	\$ 76,500		\$ 140,509	\$ 160,000	\$ 120,000
10-320-4123	PRIVATE LESSONS	\$ 26,116		\$ 16,129	\$ 32,850	\$ 34,800
10-320-4124	PUBLIC LESSONS	\$ 31,919		\$ 41,380	\$ 44,618	\$ 62,720
10-320-4125	SWIM CLASSES	\$ -			\$ -	\$ -
10-320-4126	SALE OF MERCHANDISE	\$ -		\$ 927	\$ -	\$ -
10-320-4127	LOCKER RENTAL	\$ 6,023		\$ 8,351	\$ 11,000	\$ 11,000
10-320-4128	EQUIPMENT RENTAL	\$ -			\$ -	\$ -
10-320-4129	OVER/SHORT	\$ -		\$ 549	\$ -	\$ -
10-320-4130	MISCELLANEOUS	\$ -			\$ -	\$ -
10-320-4132	PERSONAL TRAINING	\$ 26,291		\$ 45,689	\$ 45,000	\$ 47,000
10-320-4312	SWIM SCHOLARSHIP	\$ -			\$ 300	\$ -
10-320-4320	REC PROGRAMS	\$ 5,358		\$ 14,810	\$ 19,870	\$ 22,855
10-320-4325	SPECIAL EVENTS	\$ 454		\$ 4,457	\$ -	\$ -
10-320-4330	RED CROSS TRAINING	\$ 4,635		\$ 4,457	\$ 5,200	\$ 5,500
CRC REVENUE TOTAL		\$ 1,136,672	\$ 1,647,088	\$ 1,805,705	\$ 1,976,974	\$ 2,164,207
REVENUE, CONCESSIONS						
10-340-4200	CONCESSIONS-POP MACHINES				\$ -	\$ -
10-340-4201	CONCESSIONS-FIELD HOUSE	\$ 3,150		\$ 2,563	\$ 3,200	\$ 3,200
10-340-4202	CONCESSIONS-UTE PARK	\$ 2,500		\$ 2,655	\$ 3,800	\$ 3,500
10-340-4203	CONCESSIONS-CRC SODA	\$ 1,650		\$ 1,650	\$ 4,000	\$ 3,000
10-340-4204	MCNEIL CONCESSIONS	\$ 2,750		\$ 5,188	\$ 5,000	\$ 5,300
10-340-4206	CONCESSIONS-HOLLY PARK				\$ -	\$ -
10-340-4207	CONCESSIONS-CRC VENDING	\$ 17,000		\$ 32,427	\$ 28,000	\$ 35,000
CONCESSIONS REVENUE TOTAL		\$ 27,050	\$ 51,876	\$ 44,483	\$ 44,000	\$ 50,000
REVENUE, MARKETING						
10-350-4040	BROCHURE ADVERTISEMENTS	\$ -		\$ 14,900	\$ 18,500	\$ 32,000
MARKETING REVENUE TOTAL		\$ -	\$ 16,900	\$ 14,900	\$ 18,500	\$ 32,000

25 Master Budget		2021	2022	2023	2024	2025
		Audited	Audited	Audited	Budget	Budget
REVENUE, REC PROGRAMS						
10-360-4025	GRANT REVENUES			\$ 8,520	\$ 5,680	\$ -
10-360-4100	FACILITY RENTAL	\$ 1,800		\$ 3,086	\$ 2,400	\$ 7,700
10-360-4126	SALE OF MERCHANDISE	\$ 7,725		\$ 6,671	\$ 4,800	\$ 33,500
10-360-4300	PLAYER FEES	\$ 155,814		\$ 203,742	\$ 208,803	\$ 208,295
10-360-4302	SPONSOR FEES	\$ 19,740		\$ 27,683	\$ 12,100	\$ 13,000
10-360-4307	PROGRAM DONATIONS	\$ -			\$ -	\$ 200
10-360-4320	REC PROGRAMS	\$ 49,948		\$ 101,288	\$ 116,094	\$ 108,026
REC PROGRAMS REVENUE TOTAL		\$ 235,027	\$ 271,234	\$ 350,990	\$ 349,877	\$ 370,721
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			\$ 3,120	\$ -	\$ 4,800
10-370-4100	FACILITY RENTAL			\$ 2,808	\$ 9,312	\$ 504
10-370-4120	GENERAL ADMISSION			\$ 2,768	\$ 9,600	\$ 4,500
10-370-4121	ANNUAL PASSES			\$ 15,191	\$ 51,000	\$ 34,300
10-370-4122	PUNCH CARDS			\$ 1,174	\$ -	\$ -
10-370-4126	SALE OF MERCHANDISE				\$ -	\$ -
10-370-4128	EQUIPMENT RENTAL			\$ 448	\$ 800	\$ 600
10-370-4132	PERSONAL TRAINING			\$ 3,195	\$ 8,000	\$ 1,560
10-370-4310	SCHOLARSHIPS				\$ -	\$ -
10-370-4320	REC PROGRAMS			\$ 11,308	\$ 19,932	\$ 18,500
10-370-4325	SPECIAL EVENTS				\$ -	\$ 1,400
FLEX REC REVENUE TOTAL		\$ -	\$ 147	\$ 41,012	\$ 98,644	\$ 66,164
REVENUE ENRICHMENT						
10-380-4025	GRANT REVENUES					\$ -
10-380-4302	SPONSOR FEES					\$ 3,250
10-380-4307	PROGRAM DONATIONS					\$ -
10-380-4320	REC PROGRAMS					\$ 214,950
ENRICHMENT REVENUE TOTAL		\$ -	\$ -	\$ -	\$ -	\$ 218,200
REVENUE, FIELD HOUSE						
10-390-4025	GRANT REVENUES	\$ 46,494			\$ -	\$ -
10-390-4100	FACILITY RENTAL	\$ 42,808		\$ 65,723	\$ 55,028	\$ 57,373
10-390-4120	GENERAL ADMISSION	\$ 22,252		\$ 20,258	\$ 22,720	\$ 22,914
10-390-4122	PUNCH CARDS	\$ 301		\$ 135	\$ -	\$ -
10-390-4126	SALE OF MERCHANDISE	\$ 32		\$ 94	\$ -	\$ -
10-390-4128	EQUIPMENT RENTAL	\$ -			\$ -	\$ -
10-390-4300	PLAYER FEES	\$ 25,536		\$ 53,682	\$ 34,158	\$ 40,720
10-390-4302	SPONSOR FEES	\$ 600			\$ 1,000	\$ 250
10-390-4320	REC PROGRAMS	\$ 54,733		\$ 82,023	\$ 85,173	\$ 6,500
FIELD HOUSE REVENUE TOTAL		\$ 192,756	\$ 164,598	\$ 221,915	\$ 198,079	\$ 127,757
TOTAL GENERAL FUND REVENUE		\$ 4,269,784	\$ 5,378,383	\$ 5,909,370	\$ 6,623,451	\$ 7,084,263

25 Master Budget		2021 Audited	2022 Audited	2023 Audited	2024 Budget	2025 Budget
GENERAL FUND EXPENSE						
EXPENSE, ADMIN						
10-410-5001	FT ADMINISTRATION SALARIES	\$ 530,961	\$ 685,963	\$ 844,318	\$ 934,813	\$ 976,602
10-410-5003	COVID LEAVE PAY	\$ 800	\$ 1,006	\$ 8,742	\$ -	\$ -
10-410-5004	SICK LEAVE	\$ 5,000	\$ 19,862		\$ 14,000	\$ 17,680
10-410-5290	SPECIAL EVENT WORKER					
10-410-5299	TUITION REIMBURSEMENT	\$ -			\$ -	\$ -
10-410-5300	FICA	\$ 9,741	\$ 17,329	\$ 37,095	\$ 41,540	\$ 45,000
10-410-5301	PERA EMPLOYER	\$ 260,579	\$ 312,846	\$ 366,587	\$ 414,941	\$ 450,000
10-410-5302	UNEMPLOYMENT	\$ 4,539	\$ 2,481	\$ 6,812	\$ 5,000	\$ 6,000
10-410-5303	INSURANCE PACKAGE (P & L)	\$ 73,761	\$ 107,837	\$ 92,559	\$ 104,000	\$ 115,000
10-410-5304	INSURANCE - HEALTH/DENTAL/LIFE	\$ 224,125	\$ 277,252	\$ 305,592	\$ 345,411	\$ 379,186
10-410-5305	WORKERS COMPENSATION INSURANCE	\$ 35,891	\$ (6,904)	\$ 24,939	\$ 36,000	\$ 36,000
10-410-5307	BONDING/LIABILITY	\$ 210		\$ 210	\$ 440	\$ 215
10-410-5310	RECRUITMENT EXPENSE	\$ 599		\$ 430	\$ 13,000	\$ 200,000
10-410-5311	SALES TAX EXPENSE	\$ -			\$ -	\$ -
10-410-5312	NEWSLETTER	\$ -			\$ -	\$ -
10-410-5313	WEBSITE					\$ 3,600
10-410-5318	POSTAGE	\$ 188		\$ 552	\$ 3,250	\$ 2,850
10-410-5319	COPIER/COMPUTER	\$ 11,820		\$ 20,790	\$ 19,815	\$ 16,480
10-410-5320	PAPER SUPPLIES			\$ 906	\$ -	\$ -
10-410-5321	MISC. OFFICE SUPPLIES	\$ 6,185		\$ 3,064	\$ 5,300	\$ 6,180
10-410-5322	ACCOUNTING	\$ 19,887		\$ 22,157	\$ 41,550	\$ 52,580
10-410-5323	AUTO MILEAGE	\$ 505		\$ 1,745	\$ 3,200	\$ 3,200
10-410-5324	TRAINING & TRAVEL	\$ 8,214		\$ 24,656	\$ 25,500	\$ 31,985
10-410-5325	PUBLICATIONS	\$ 373		\$ 1,613	\$ 700	\$ 1,900
10-410-5326	DUES	\$ 7,164		\$ 8,344	\$ 9,371	\$ 9,025
10-410-5327	TREASURERS FEES	\$ 42,551		\$ 53,567	\$ 64,600	\$ 69,613
10-410-5328	MISCELLAENEOUS			\$ (5,833)		
10-410-5329	SOFTWARE TECHNICAL SUPPORT	\$ 23,716		\$ 44,667	\$ 44,936	\$ 65,565
10-410-5330	WATER, SEWER, SANITATION	\$ 518		\$ 377	\$ -	\$ -
10-410-5332	NATURAL GAS	\$ 663		\$ 914	\$ -	\$ -
10-410-5333	ELECTRICITY	\$ 963		\$ 1,132	\$ -	\$ -
10-410-5334	TELEPHONE	\$ 4,168		\$ 9,135	\$ 5,000	\$ 14,400
10-410-5340	UNIFORMS	\$ 759		\$ 475	\$ 1,500	\$ 250
10-410-5341	BANK CHARGES	\$ 27,170		\$ 44,655	\$ 56,000	\$ 56,000
10-410-5343	BOARD EXPENSE	\$ 3,095		\$ 2,602	\$ 4,000	\$ 4,000
10-410-5344	ELECTION EXPENSE	\$ -		\$ 4,189	\$ -	\$ 5,000
10-410-5345	LEGAL	\$ 9,053		\$ 12,014	\$ 16,500	\$ 37,500
10-410-5346	CONSULTING	\$ 23,904		\$ 84,928	\$ 22,500	\$ 103,800
10-410-5347	SECURITY	\$ -			\$ -	\$ -
10-410-5350	MAINTENANCE REPAIRS	\$ -			\$ -	\$ -
10-410-5351	MAINTENANCE SUPPLIES	\$ 704			\$ -	\$ -
10-410-5353	ADVERTISING	\$ 627			\$ -	\$ -
10-410-5354	AWARDS	\$ 1,882		\$ 6,793	\$ 12,457	\$ 16,510
10-410-5357	VEHICLE O&M	\$ -		\$ 298	\$ -	\$ -
10-410-5363	RED CROSS	\$ -			\$ -	\$ -

25 Master Budget		2021	2022	2023	2024	2025
		Audited	Audited	Audited	Budget	Budget
10-410-5365	SPECIAL EVENT EXPENSE	\$ 861			\$ 8,320	\$ 5,263
10-410-5367	SHARED SERVICES - IT	\$ 10,009		\$ 10,156	\$ 10,500	\$ 11,000
10-410-5369	SIGNAGE	\$ 408			\$ -	\$ -
10-410-5370	FURNITURE/EQUIPMENT	\$ 1,128		\$ 2,305	\$ 1,200	\$ -
10-410-5371	FACILITY REPAIR & DEVELOPMENT	\$ -		\$ 894	\$ -	\$ -
10-410-5372	INCLUSION SERVICES	\$ -		\$ 799	\$ 3,500	\$ -
10-410-5375	TRANSFER			\$ 5,000		
10-410-5380	SHARED SERVICE - FINANCE	\$ 3,600		\$ 4,285	\$ 5,000	\$ 5,000
10-410-5388	NETWORKING	\$ -		\$ 217	\$ 3,430	\$ 3,000
10-410-5393	FEE ASSISTANCE					\$ 10,000
10-410-5398	TRANSFER TO CIF and CRF	\$ 205,103	\$ 611,000	\$ 772,856	\$ 1,754,142	\$ -
10-410-5399	CONTINGENCY	\$ -			\$ 113,649	\$ 110,015
10-410-5400	OPERATING CAPITAL EQUIPMENT	\$ -			\$ 200,000	\$ -
ADMIN EXPENSE TOTAL		\$ 1,561,424	\$ 2,369,914	\$ 2,827,536	\$ 4,345,065	\$ 2,900,649
EXPENSE, CRC						
10-420-5001	FT ADMINISTRATION SALARIES				\$ -	\$ -
10-420-5002	FT CRC SALARIES	\$ 227,560	\$ 246,235	\$ 278,569	\$ 232,470	\$ 231,974
10-420-5100	CUSTOMER SERVICE REPS, PT	\$ 131,641	\$ 160,552	\$ 186,060	\$ 193,206	\$ 207,410
10-420-5110	LIFE GUARDS	\$ 224,112	\$ 263,638	\$ 300,037	\$ 337,111	\$ 403,490
10-420-5115	LEAD LIFEGUARD	\$ 60,575	\$ 74,500	\$ 82,606	\$ 77,584	\$ 84,711
10-420-5130	INSTRUCTORS- NON COMMISSIONED	\$ 12,435	\$ 31,370	\$ 41,508	\$ 47,335	\$ 54,060
10-420-5131	PERSONAL TRAINER	\$ 9,048	\$ 28,573	\$ 31,396	\$ 35,100	\$ 37,000
10-420-5132	INSTRUCTORS-PUBLIC SWIM LESSON	\$ 11,554	\$ 16,176	\$ 20,285	\$ 23,860	\$ 23,460
10-420-5133	INSTRUCTORS-PRIVATE SWIM LESSO	\$ 17,632	\$ 7,697	\$ 10,772	\$ 22,995	\$ 24,360
10-420-5134	INSTRUCTORS-WATER AEROBIC	\$ 11,693	\$ 12,980	\$ 14,760	\$ 14,136	\$ 13,268
10-420-5140	INSTRUCTORS-COMMISSIONED	-	\$ 1,255	\$ 2,177	\$ 2,100	\$ 4,200
10-420-5150	SWIM ASSISTANTS	\$ 9,257	\$ 12,705	\$ 17,761	\$ 15,920	\$ 16,008
10-420-5151	SLIDE ATTENDANT	\$ 13,786	\$ 16,591	\$ 20,552	\$ 30,848	\$ -
10-420-5153	CHILD WATCH	\$ 7,424	\$ 29,094	\$ 34,295	\$ 28,246	\$ 41,651
10-420-5154	CLIMBING WALL ATTENDANT	\$ 18,560	\$ 36,103	\$ 36,722	\$ 34,451	\$ 33,834
10-420-5160	MAINTENANCE CUSTODIAN	\$ 51,040	\$ 79,046	\$ 77,490	\$ 146,060	\$ 160,229
10-420-5180	MAINTENANCE WORKER	\$ 58,005	\$ 57,577	\$ 70,133	\$ 138,980	\$ 147,457
10-420-5230	GYM/FACILITY SUPERVISOR	\$ 58,000	\$ 39,919	\$ 58,191	\$ 45,770	\$ 47,855
10-420-5290	SPECIAL EVENT WORKER	\$ 300	\$ 1,045		\$ -	\$ -
10-420-5300	FICA	\$ 12,549	\$ 10,488		\$ -	\$ -
10-420-5304	HEALTH/DENTAL/LIFE INSURANCE	\$ -			\$ -	\$ -
10-420-5311	SALES TAX EXPENSE	\$ -		\$ 59	\$ -	\$ -

25 MASTER BUDGET

25 Master Budget		2021 Audited	2022 Audited	2023 Audited	2024 Budget	2025 Budget
10-420-5315	EQUIPMENT RENTAL	\$ -			\$ -	\$ -
10-420-5318	POSTAGE	\$ -			\$ -	\$ -
10-420-5321	OFFICE SUPPLY	\$ 2,627		\$ 719	\$ 400	\$ 950
10-420-5323	AUTO MILEAGE	\$ -			\$ 400	\$ 400
10-420-5324	TRAINING & TRAVEL	\$ 1,692		\$ 5,225	\$ 10,500	\$ 9,650
10-420-5329	SOFTWARE TECHNICAL SUPPORT				\$ -	\$ -
10-420-5330	WATER, SEWER, SANITATION	\$ 25,405		\$ 18,453	\$ 41,250	\$ 33,000
10-420-5332	NATURAL GAS	\$ 122,372	\$ 149,741	\$ 225,729	\$ 275,000	\$ 175,000
10-420-5333	ELECTRICITY	\$ 135,372		\$ 148,541	\$ 121,000	\$ 121,000
10-420-5334	TELEPHONE	\$ 15,889		\$ 9,787	\$ 13,200	\$ 10,000
10-420-5335	CHEMICALS	\$ 49,270		\$ 73,478	\$ 82,979	\$ 90,161
10-420-5336	IRRIGATION	\$ 3,044		\$ 2,315	\$ 500	\$ 2,975
10-420-5340	UNIFORMS	\$ 3,394		\$ 6,269	\$ 12,545	\$ 13,800
10-420-5347	SECURITY	\$ 5,698		\$ 1,284	\$ 6,500	\$ 6,500
10-420-5349	PROGRAM SUPPLIES	\$ 11,664		\$ 19,207	\$ 17,264	\$ 21,600
10-420-5350	MAINTENANCE REPAIRS	\$ 55,432		\$ 54,122	\$ 80,417	\$ 87,032
10-420-5351	MAINTENANCE SUPPLIES	\$ 43,697		\$ 31,065	\$ 34,624	\$ 49,372
10-420-5352	PROGRAM EQUIPMENT	\$ 17,503		\$ 22,740	\$ 21,050	\$ 20,765
10-420-5353	ADVERTISING	\$ 943			\$ 1,050	\$ 1,000
10-420-5354	AWARDS	\$ 154		\$ 1,313	\$ 2,650	\$ 3,600
10-420-5355	SAFETY/MEDICAL	\$ 3,490		\$ 1,721	\$ 2,700	\$ 2,500
10-420-5356	VEHICLE REPAIRS	\$ 674			\$ -	\$ -
10-420-5357	VEHICLE O & M			\$ 238		
10-420-5358	SALE ITEMS	\$ -			\$ -	\$ -
10-420-5363	RED CROSS	\$ 5,895		\$ 5,911	\$ 4,075	\$ 5,460
10-420-5364	RENTAL ITEMS	\$ -			\$ -	\$ -
10-420-5365	SPECIAL EVENT EXPENSE	\$ 693		\$ 824	\$ 1,050	\$ 1,050
10-420-5367	SHARED SERVICES - IT	\$ -			\$ -	\$ 1,500
10-420-5369	SIGNAGE	\$ -		\$ 2,472	\$ -	\$ -
10-420-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ -		\$ 15,267	\$ 5,799	\$ 1,000
10-420-5371	FACILITY REPAIR & DEVELOPMENT	\$ 3,814		\$ 15,371	\$ -	\$ -
10-420-5372	INCLUSION SERVICES	\$ -			\$ -	\$ -
10-420-5400	OPERATING CAPITAL EQUIPMENT	\$ -			\$ 21,761	\$ 30,000
CRC EXPENSE TOTAL		\$ 1,443,892	\$ 1,758,914	\$ 1,945,424	\$ 2,182,886	\$ 2,219,281

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		Audited	Audited	Audited	Budget	Budget
EXPENSE, PARKS						
10-430-5180	MAINTENANCE WORKER	\$ 110,006	\$ 133,576	\$ 126,269	\$ 104,781	\$ 124,448
10-430-5191	CONTRACTED SERVICES					\$ 23,415
10-430-5300	FICA	\$ 1,593	\$ 1,339		\$ -	\$ -
10-430-5304	HEALTH/LIFE INSURANCE		\$ 965		\$ -	\$ -
10-430-5315	EQUIPMENT RENTAL	\$ 1,021		\$ 3,047	\$ 5,200	\$ 6,200
10-430-5324	TRAINING & TRAVEL	\$ 3,367		\$ 3,602	\$ 6,720	\$ 6,720
10-430-5330	WATER, SEWER, SANITATION	\$ 4,701		\$ 3,939	\$ 4,500	\$ 5,693
10-430-5331	WATER LEASE	\$ 305		\$ 355	\$ 1,500	\$ 1,500
10-430-5332	NATURAL GAS	\$ 1,060		\$ 2,292	\$ 2,000	\$ 2,100
10-430-5333	ELECTRICITY	\$ 13,452		\$ 11,466	\$ 9,000	\$ 9,000
10-430-5334	TELEPHONE	\$ 720		\$ 480	\$ -	\$ -
10-430-5335	CHEMICALS	\$ 10,334		\$ 3,170	\$ 7,600	\$ 7,600
10-430-5336	IRRIGATION	\$ 5,208		\$ 713	\$ 3,600	\$ 7,138
10-430-5340	UNIFORMS	\$ 618		\$ 2,076	\$ 2,500	\$ 2,500
10-430-5350	MAINTENANCE REPAIR	\$ 6,633		\$ 51,422	\$ 25,656	\$ 23,101
10-430-5351	MAINTENANCE SUPPLY	\$ 8,087		\$ 11,652	\$ 17,050	\$ 15,192
10-430-5355	SAFETY/MEDICAL			\$ 288		
10-430-5356	VEHICLE REPAIRS	\$ 5,136		\$ 7,698	\$ 6,000	\$ 6,600
10-430-5357	VEHICLE O&M	\$ 8,024		\$ 11,826	\$ 14,261	\$ 14,941
10-430-5363	RED CROSS	\$ -			\$ -	\$ -
10-430-5369	SIGNAGE	\$ -			\$ -	\$ -
10-430-5370	FURNITURE, FIXTURES & EQUIPMENT	\$ 6,843		\$ 6,869	\$ 2,800	\$ -
10-430-5371	FACILITY REPAIR & DEVELOPMENT	\$ 2,600		\$ 179	\$ -	\$ -
10-430-5372	INCLUSION SERVICES	\$ -		\$ 630	\$ -	\$ -
10-430-5374	SHARED SERVICES - MAINTENANCE	\$ 1,879			\$ 2,000	\$ 2,000
10-430-5400	OPERATING CAPITAL EQUIPMENT	\$ 4,950			\$ -	\$ -
PARKS EXPENSE TOTAL		\$ 196,537	\$ 301,040	\$ 247,973	\$ 215,168	\$ 258,147
EXPENSE, CONCESSIONS						
10-440-5200	CONCESSION OPERATOR	\$ 1,872	\$ 2,692	\$ 270	\$ -	\$ 1,485
10-440-5210	CONCESSION ATTENDANT		\$ 3,729	\$ 3,161	\$ 5,004	\$ 4,560
10-440-5300	FICA	\$ 27	\$ 75		\$ -	\$ -
10-440-5311	SALES TAX EXPENSE	\$ 1,544		\$ 4,301	\$ 3,000	\$ 3,375
10-440-5323	AUTO MILEAGE				\$ -	\$ -
10-440-5324	TRAINING/TRAVEL				\$ 150	\$ 225
10-440-5326	DUES	\$ 540			\$ -	\$ -
10-440-5340	UNIFORMS	\$ -			\$ -	\$ -
10-440-5349	PROGRAM SUPPLIES	\$ -			\$ -	\$ -
10-440-5350	MAINT REPAIRS	\$ 521		\$ 4,977	\$ 750	\$ 750
10-440-5351	MAINT SUPPLY	\$ -		\$ 25	\$ -	\$ 250
10-440-5357	VEHICLE O&M	\$ -			\$ 150	\$ 150
10-440-5360	COST OF GOODS SOLD	\$ 16,911		\$ 27,954	\$ 24,000	\$ 27,000
10-440-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ 189		\$ 219	\$ 500	\$ 500
CONCESSIONS EXPENSE TOTAL		\$ 21,604	\$ 43,663	\$ 40,907	\$ 33,554	\$ 38,295

25 Master Budget		2021 Audited	2022 Audited	2023 Audited	2024 Budget	2025 Budget
EXPENSE, MARKETING						
10-450-5312	NEWSLETTER	\$ 195		\$ 3,124	\$ 2,200	\$ 3,384
10-450-5313	WEBSITE	\$ 4,782		\$ 10,340	\$ 5,440	\$ -
10-450-5317	PRINTING	\$ 6,974		\$ 21,446	\$ 23,461	\$ 23,461
10-450-5318	POSTAGE	\$ 4,200		\$ 16,067	\$ 18,317	\$ 18,317
10-450-5321	MISC. OFFICE SUPPLIES	\$ -		\$ 118	\$ 500	\$ 200
10-450-5324	TRAINING/TRAVEL	\$ 107			\$ -	\$ -
10-450-5329	SOFTWARE TECHNICAL SUPPORT	\$ 980		\$ 1,111	\$ 3,720	\$ 500
10-450-5346	CONSULTING			\$ 6,678	\$ 19,920	\$ 37,920
10-450-5349	PROGRAM SUPPLIES	\$ 105			\$ -	\$ -
10-450-5353	ADVERTISING	\$ 27,892		\$ 11,357	\$ 33,830	\$ 15,830
10-450-5354	AWARDS	\$ -		\$ 1,085	\$ -	\$ -
10-450-5365	SPECIAL EVENTS EXPENSE	\$ 3,578		\$ 1,193	\$ 1,500	\$ -
10-450-5368	PROMOTIONAL ITEMS	\$ 4,715		\$ 5,852	\$ 6,126	\$ 7,000
10-450-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ -		\$ 5,318	\$ 131	\$ 2,000
10-450-5400	OPERATING CAPITAL EQUIPMENT					
MARKETING EXPENSE TOTAL		\$ 53,528	\$ 78,444	\$ 83,689	\$ 115,146	\$ 108,612
EXPENSE, REC PROGRAMS						
10-460-5130	INSTRUCTORS-NON COMMISSIONED	\$ -	\$ 360	\$ 3,664	\$ 200	\$ 12,059
10-460-5140	INSTRUCTORS-COMMISSIONED	\$ 23,710	\$ 34,768	\$ 58,229	\$ 43,952	\$ 46,125
10-460-5190	INFIELD MAINTENANCE	\$ 3,900	\$ 4,124	\$ 2,770	\$ 7,040	\$ -
10-460-5220	OFFICIALS	\$ 49,529	\$ 51,267	\$ 51,760	\$ 57,260	\$ 60,229
10-460-5230	GYM/FACILITY SUPERVISOR	\$ 11,170	\$ 5,098	\$ 7,233	\$ 13,626	\$ 17,063
10-460-5240	SCORER/TIMER	\$ 10,700	\$ 9,451	\$ 12,320	\$ 14,351	\$ 16,785
10-460-5242	YOUTH PROGRAM ASSISTANT				\$ -	\$ -
10-460-5270	DRIVER - REC VAN	\$ 404	\$ 1,859	\$ 1,307	\$ 2,930	\$ 2,580
10-460-5290	SPECIAL EVENT WORKER	\$ -			\$ -	\$ -
10-460-5300	FICA	\$ 1,196	\$ 1,075		\$ -	\$ -
10-460-5311	SALES TAX	\$ 635		\$ 573	\$ 500	\$ 500
10-460-5315	EQUIPMENT RENTAL	\$ -			\$ -	\$ -
10-460-5316	BUILDING RENTAL	\$ 12		\$ 81	\$ 91	\$ 90
10-460-5317	PRINTING	\$ -			\$ 100	\$ 115
10-460-5318	POSTAGE	\$ -			\$ -	\$ -
10-460-5321	MISC OFFICE SUPPLIES				\$ -	\$ 300
10-460-5323	AUTO MILEAGE	\$ 219			\$ 450	\$ 300
10-460-5324	TRAINING/TRAVEL	\$ 325		\$ 978	\$ 2,330	\$ 4,595
10-460-5326	DUES	\$ 300			\$ -	\$ 350
10-460-5329	SOFTWARE/TECHNICAL SUPPORT	\$ 599		\$ 214	\$ 430	\$ 3,655
10-460-5330	WATER, SEWER, SANITATION	\$ 1,320		\$ 1,458	\$ 2,570	\$ 2,180
10-460-5340	UNIFORMS	\$ 12,442		\$ 19,266	\$ 13,718	\$ 15,125
10-460-5348	FIELD TRIPS	\$ 7,066		\$ 16,432	\$ 12,550	\$ 13,010
10-460-5349	PROGRAM SUPPLIES	\$ 5,445		\$ 11,298	\$ 4,152	\$ 4,115
10-460-5350	MAINT REPAIRS	\$ 553			\$ 2,675	\$ 790
10-460-5351	MAINTENANCE SUPPLY	\$ 3,757		\$ 3,504	\$ 8,680	\$ 8,925
10-460-5352	PROGRAM EQUIPMENT	\$ 11,158		\$ 21,002	\$ 22,898	\$ 23,613
10-460-5353	ADVERTISING	\$ 740		\$ 1,134	\$ 1,655	\$ 2,291

25 MASTER BUDGET

25 Master Budget		2021	2022	2023	2024	2025
		Audited	Audited	Audited	Budget	Budget
10-460-5354	AWARDS	\$ 2,959		\$ 7,004	\$ 8,673	\$ 11,442
10-460-5355	SAFETY/MEDICAL	\$ 67		\$ 1,233	\$ 1,000	\$ 1,061
10-460-5357	VEHICLE O&M	\$ 607		\$ 4,029	\$ 5,392	\$ 4,793
10-460-5358	SALE ITEMS	\$ -			\$ -	\$ -
10-460-5359	TOURNEY ENTRY FEES	\$ 2,895		\$ 4,684	\$ 4,000	\$ -
10-460-5366	TRANSPORTATION	\$ -			\$ -	\$ -
10-460-5368	PROMOTIONAL ITEMS	\$ -			\$ 640	\$ 920
10-460-5372	INCLUSION SERVICES	\$ -			\$ 8,650	\$ -
10-460-5400	OPERATING CAPITAL EQUIPMENT	\$ -		\$ 4,649	\$ 5,700	\$ 12,350
REC PROGRAMS EXPENSE TOTAL		\$ 151,708	\$ 190,626	\$ 234,822	\$ 246,212	\$ 265,361
EXPENSE, FLEX REC						
10-470-5100	CUSTOMER SERVICE REPS, PT				\$ -	\$ -
10-470-5130	INSTRUCTORS- NON COMMISSIONED			\$ 9,518	\$ 17,500	\$ 17,500
10-470-5131	PERSONAL TRAINER				\$ 5,600	\$ 1,092
10-470-5140	INSTRUCTORS-COMMISSIONED			\$ 819	\$ 4,200	\$ 3,150
10-470-5160	MAINTENANCE CUSTODIAN			\$ 7,121	\$ 12,105	\$ 12,589
10-470-5230	GYM/FACILITY SUPERVISOR				\$ 6,638	\$ 6,902
10-470-5290	SPECIAL EVENT WORKER				\$ -	\$ -
10-470-5316	BUILDING RENTAL			\$ 99,002	\$ 102,426	\$ 106,056
10-470-5319	COPIER COMPUTER			\$ 52	\$ -	\$ -
10-470-5321	OFFICE SUPPLY			\$ 405	\$ -	\$ -
10-470-5324	TRAINING & TRAVEL			\$ 237	\$ 1,750	\$ 1,000
10-470-5326	DUES				\$ -	\$ -
10-470-5329	SOFTWARE TECHNICAL SUPPORT			\$ 3,479	\$ 3,600	\$ 3,696
10-470-5332	NATURAL GAS			\$ 3,292	\$ 3,900	\$ 3,200
10-470-5333	ELECTRICITY			\$ 3,542	\$ 4,000	\$ 3,000
10-470-5334	TELEPHONE				\$ -	\$ -
10-470-5340	UNIFORMS				\$ 1,075	\$ 625
10-470-5347	SECURITY			\$ 1,500	\$ 750	\$ 500
10-470-5348	FIELD TRIPS				\$ -	\$ -
10-470-5349	PROGRAM SUPPLIES			\$ 3,337	\$ 2,340	\$ 1,200
10-470-5350	MAINTENANCE REPAIRS				\$ 2,000	\$ 1,500
10-470-5351	MAINTENANCE SUPPLIES			\$ 2,087	\$ 1,520	\$ -
10-470-5352	PROGRAM EQUIPMENT			\$ 1,427	\$ 6,900	\$ 4,000
10-470-5353	ADVERTISING			\$ 3,928	\$ 1,950	\$ 1,000
10-470-5354	AWARDS			\$ (5)	\$ 500	\$ 500
10-470-5355	SAFETY			\$ 220	\$ 150	\$ 450
10-470-5357	VEHICLE O&M				\$ -	\$ -
10-470-5365	SPECIAL EVENT EXPENSE			\$ 2,738	\$ 1,000	\$ 500
10-470-5368	PROMOTIONAL ITEMS			\$ 1,259	\$ 1,275	\$ 1,333
10-470-5369	SIGNAGE			\$ 704	\$ 400	\$ 300
10-470-5370	FURNITURE/EQUIPMENT			\$ 2,178	\$ -	\$ -
10-470-5371	FACILITY REPAIR & DEVELOPMENT			\$ 10,587	\$ -	\$ -
10-470-5372	INCLUSION SERVICES				\$ -	\$ -
10-470-5398	TRANSFER OUT			\$ (4,877)		
10-470-5400	OPERATING CAPITAL EQUIPMENT				\$ 5,000	\$ 3,500
FLEX REC EXPENSE TOTAL		\$ -	\$ 90,823	\$ 152,550	\$ 186,579	\$ 173,593

25 Master Budget		2021	2022	2023	2024	2025
		Audited	Audited	Audited	Budget	Budget
EXPENSE, ENRICHMENT						
10-480-5130	INSTRUCTORS NON COMMISSIONED					\$ 85,043
10-480-5140	INSTRUCTORS COMMISSIONED					\$ -
10-480-5242	YOUTH PROGRAM ASSISTANT					\$ 128,289
10-480-5317	PRINTING					\$ -
10-480-5324	TRAINING/TRAVEL					\$ 9,151
10-480-5326	DUES					\$ -
10-480-5340	UNIFORMS					\$ 700
10-480-5348	FIELD TRIPS					\$ 720
10-480-5349	PROGRAM SUPPLIES					\$ 14,400
10-480-5352	PROGRAM EQUIPMENT					\$ 5,200
10-480-5353	ADVERTISING					\$ -
10-480-5354	AWARDS					\$ -
10-480-5355	SAFETY					\$ -
10-480-5357	VEHICLE O&M					\$ -
10-480-5365	SPECIAL EVENT EXPENSE					\$ -
10-480-5366	TRANSPORTATION					\$ 750
10-480-5372	INCLUSION SERVICES					\$ 1,000
10-480-5400	OPERATING CAPITAL EQUIPMENT					\$ -
ENRICHMENT EXPENSE TOTAL						\$ 245,253

25 Master Budget		2021	2022	2023	2024	2025
		Audited	Audited	Audited	Budget	Budget
EXPENSE, FIELD HOUSE						
10-490-5100	CUSTOMER SERVICE REP				\$ -	\$ -
10-490-5110	LIFE GUARD	\$ 12,300	\$ 9,894	\$ 8,922	\$ 10,000	\$ 16,910
10-490-5115	LEAD LIFEGUARD	\$ 6,000	\$ 5,832	\$ 7,738	\$ 5,900	\$ 9,797
10-490-5130	INSTRUCTORS NON COMMISSIONED	\$ 27,000	\$ 28,481	\$ 51,675	\$ 47,688	\$ -
10-490-5132	PUBLIC SWIM LESSON INSTRUCTOR	\$ -	\$ 71		\$ -	\$ -
10-490-5140	INSTRUCTORS COMMISSIONED	\$ -	\$ 168	\$ 5,931	\$ 4,585	\$ 8,250
10-490-5150	SWIM ASSISTANTS	\$ -	\$ -		\$ -	\$ -
10-490-5151	SLIDE ATTENDANT	\$ 3,500	\$ 849	\$ 820	\$ 2,500	\$ -
10-490-5160	MAINTENANCE CUSTODIAN	\$ 7,200	\$ 6,997	\$ 11,420	\$ 12,105	\$ 12,589
10-490-5180	MAINTENANCE WORKER	\$ -			\$ -	\$ -
10-490-5220	OFFICIALS	\$ 6,550	\$ 8,308	\$ 10,865	\$ 14,112	\$ 18,294
10-490-5230	GYM/FACILITY SUPERVISOR	\$ 39,500	\$ 46,603	\$ 20,882	\$ 54,729	\$ 60,269
10-490-5242	YOUTH PROGRAM ASSISTANT	\$ 22,500	\$ 18,723	\$ 27,359	\$ 27,866	\$ -
10-490-5290	SPECIAL EVENT WORKER	\$ -	\$ 193		\$ -	\$ -
10-490-5300	FICA	\$ 1,846	\$ 1,280		\$ -	\$ -
10-490-5317	PRINTING	\$ -			\$ -	\$ -
10-490-5321	MISC OFFICE SUPPLIES	\$ -			\$ -	\$ -
10-490-5324	TRAINING/TRAVEL	\$ 192			\$ 1,650	\$ 850
10-490-5329	SOFTWARE TECHNICAL SUPPORT	\$ -	\$ -	\$ 18	\$ -	\$ 254
10-490-5330	WATER, SEWER, SANITATION	\$ 8,654		\$ 7,940	\$ 6,600	\$ 7,590
10-490-5332	NATURAL GAS	\$ 12,893		\$ 19,370	\$ 20,000	\$ 21,000
10-490-5333	ELECTRIC	\$ 16,719		\$ 20,578	\$ 17,000	\$ 17,000
10-490-5334	TELEPHONE	\$ 824			\$ -	\$ -
10-490-5335	CHEMICALS	\$ 3,793		\$ 10,546	\$ 9,976	\$ 9,136
10-490-5336	IRRIGATION	\$ 950			\$ 1,100	\$ 1,100
10-490-5340	UNIFORMS	\$ 2,022		\$ 1,295	\$ 1,980	\$ 400
10-490-5347	SECURITY	\$ 958		\$ 1,229	\$ 1,400	\$ 1,400
10-490-5348	FIELD TRIPS	\$ -			\$ 500	\$ -
10-490-5349	PROGRAM SUPPLIES	\$ 30,670		\$ 10,988	\$ 12,930	\$ 1,105
10-490-5350	MAINT REPAIRS	\$ 6,769		\$ 6,525	\$ 11,635	\$ 10,836
10-490-5351	MAINTENANCE SUPPLY	\$ 6,899		\$ 5,185	\$ 9,295	\$ 9,003
10-490-5352	PROGRAM EQUIPMENT	\$ 32,590		\$ 2,138	\$ 5,452	\$ 4,556
10-490-5353	ADVERTISING	\$ 1,675			\$ 1,255	\$ 835
10-490-5354	AWARDS	\$ 1,561		\$ 1,187	\$ 1,746	\$ 2,829
10-490-5355	SAFETY	\$ 453		\$ 227	\$ 885	\$ 900
10-490-5357	VEHICLE O&M	\$ 1,386		\$ 20	\$ -	\$ -
10-490-5365	SPECIAL EVENT EXPENSE	\$ 470			\$ -	\$ -
10-490-5366	TRANSPORTATION	\$ -		\$ 62	\$ 300	\$ 1,555
10-490-5369	SIGNAGE	\$ -			\$ -	\$ -
10-490-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ -		\$ 2,220	\$ -	\$ -
10-490-5372	INCLUSION SERVICES	\$ -			\$ -	\$ -
10-490-5400	OPERATING CAPITAL EQUIPMENT	\$ -		\$ 1,776	\$ 8,449	\$ 2,000
FIELD HOUSE EXPENSE TOTAL		\$ 255,874	\$ 211,737	\$ 236,916	\$ 291,638	\$ 218,458
TOTAL GENERAL FUND EXPENSE		\$ 3,684,567	\$ 4,461,568	\$ 5,728,841	\$ 7,616,246	\$ 6,427,648

25 Master Budget	2021 Audited	2022 Audited	2023 Audited	2024 Budget	2025 Budget
GENERAL FUND SUMMARY					
TOTAL GENERAL FUND REVENUE	\$ 4,269,784	\$ 5,378,383	\$ 5,909,370	\$ 6,623,451	\$ 7,084,263
TOTAL GENERAL FUND EXPENSE	\$ 3,684,567	\$ 5,072,568	\$ 5,728,841	\$ 7,616,246	\$ 6,427,648
REVENUES OVER (UNDER) EXPENSE	\$ 585,217	\$ 305,815	\$ 180,529	\$ (992,795)	\$ 656,616
BEGINNING FUND BALANCE	\$ 2,276,232	\$ 3,097,535	\$ 3,403,350	\$ 3,583,879	\$ 2,591,084
ENDING FUND BALANCE	\$ 2,861,449	\$ 3,403,350	\$ 3,583,879	\$ 2,591,084	\$ 3,247,700

CAPITAL IMPROVEMENT FUND (CIF)						
REVENUE, CIF						
20-310-4020	INTEREST INCOME	\$ 180	\$ 742	\$ 7,666	\$ 2,150	\$ 175,000
20-310-4024	DONATIONS	\$ -			\$ -	\$ -
20-310-4025	GRANT	\$ -		\$ 15,000	\$ -	\$ -
20-310-4350	TRANSFERS FROM OTHER FUNDS	\$ 141,068	\$ 611,000	\$ 772,856	\$ 4,000,329	\$ -
20-370-4024	DONATIONS					
20-370-4025	GRANT		\$ 57,177	\$ 25,000		
20-370-4350	TRANSFERS FROM OTHER FUNDS					\$ 371,692
CIF REVENUE TOTAL		\$ 141,248	\$ 668,919	\$ 820,522	\$ 4,002,479	\$ 546,692
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	\$ -	\$ -
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			\$ 80,050	\$ 343,000	\$ 4,279,232
20-410-5398	Transfer to Capital Reserve			\$ (5,000)	\$ -	\$ -
20-420-5350	MAINTENANCE REPAIR				\$ -	\$ -
20-420-5370	FURNITURE, FIXTURE & EQ.	\$ 45,186		\$ 14,833	\$ 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		\$ 89,119	\$ 44,029	\$ -
20-430-5371	FACILITY REPAIR & DEVELOPMENT	\$ 150,000			\$ 700,000	\$ -
20-470-5346	CONSULTING EXPENSE				\$ -	\$ -
20-470-5370	FURNITURE, FIXTURES, & EQUIPMENT		\$ 13,460		\$ -	\$ -
20-470-5371	FACILITY REPAIR & DEVELOPMENT		\$ 320,511	\$ (9,754)	\$ -	\$ -
20-470-5398	TRANSFER OUT			\$ 4,877		
20-490-5352	PROGRAM EQUIPMENT				\$ -	\$ -
20-490-5370	FURNITURE, FIXTURE & EQ.	\$ 31,580		\$ 14	\$ 2,805,043	\$ -
CIF EXPENSE TOTAL		\$ 381,766	\$ 427,268	\$ 184,125	\$ 4,015,910	\$ 4,279,232
CAPITAL IMPROVEMENT (CIF) FUND SUMMARY						
TOTAL CIF REVENUE	\$ 141,248	\$ 668,919	\$ 820,522	\$ 4,002,479	\$ 546,692	
TOTAL CIF EXPENSE	\$ 381,766	\$ 427,268	\$ 184,125	\$ 4,015,910	\$ 4,279,232	
REVENUE OVER (UNDER) EXPENSE	\$ (240,518)	\$ 241,651	\$ 636,397	\$ (13,431)	\$ (3,732,540)	
BEGINNING FUND BALANCE	\$ 313,350	\$ 15,159	\$ 256,810	\$ 893,207	\$ 4,577,192	
ENDING FUND BALANCE	\$ 72,832	\$ 256,810	\$ 893,207	\$ 879,776	\$ 844,652	

25 Master Budget		2021	2022	2023	2024	2025
		Audited	Audited	Audited	Budget	Budget
CAPITAL RESERVE FUND						
REVENUE, CRF						
40-310-4020	INTEREST INCOME	\$ 300	\$ 12,776	\$ 39,822	\$ 2,700	\$ 41,000
40-310-4022	CAPITAL CAMPAIGN	\$ -			\$ 10,000	\$ -
40-310-4025	GRANT REVENUES	\$ -	\$ 4,000		\$ -	\$ -
40-310-4050	RENTAL PROPERTY INCOME				\$ -	\$ -
40-310-4350	TRANSFER FROM GEN FUND	\$ 64,035			\$ -	\$ -
CRF REVENUE TOTAL		\$ 64,335	\$ 16,776	\$ 39,822	\$ 12,700	\$ 41,000
EXPENSE, CRF						
40-410-5398	TRANSFER TO OTHER FUNDS	\$ -			\$ -	\$ -
CRF EXPENSE TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL RESERVE (CRF) FUND SUMMARY						
TOTAL CAPITAL RESERVE REVENUE		\$ 64,335	\$ 16,776	\$ 39,822	\$ 12,700	\$ 41,000
TOTAL CAPITAL RESERVE EXPENSE		\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE OVER (UNDER) EXPENSE		\$ 64,335	\$ 16,776	\$ 39,822	\$ 12,700	\$ 41,000
BEGINNING FUND BALANCE		\$ 728,042	\$ 728,391	\$ 745,167	\$ 784,989	\$ 797,689
ENDING FUND BALANCE		\$ 792,377	\$ 745,167	\$ 784,989	\$ 797,689	\$ 838,689
CONSERVATION TRUST FUND						
REVENUE, CTF						
60-310-4020	INTEREST INCOME	\$ 120	\$ 4,499	\$ 18,833	\$ 11,500	\$ 26,500
60-310-4026	LOTTERY	\$ 176,000	\$ 215,902	\$ 238,869	\$ 190,715	\$ 200,000
60-310-4350	TRANSFER FROM CAPITAL RESERVE				\$ -	\$ -
CTF REVENUE TOTAL		\$ 176,120	\$ 220,401	\$ 257,702	\$ 202,215	\$ 226,500
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		\$ 18,759	\$ -	\$ -
60-410-5398	TRANSFER TO OTHER FUNDS			\$ (10,000)	\$ -	\$ -
60-420-5370	FURNITURE, FIXTURES & EQ			\$ 19,381		
60-430-5350	MAINTENANCE REPAIR				\$ -	\$ -
60-430-5351	MAINTENANCE SUPPLY				\$ -	\$ -
60-430-5352	PROGRAM EQUIPMENT				\$ -	\$ -
60-430-5370	FURNITURE, FIXTURES & EQ		\$ 57,906	\$ 16,585	\$ -	\$ -
60-430-5371	FACILITY REPAIR & DEVELOPMENT	\$ 114,000	\$ 181,174		\$ 184,464	\$ 231,198
60-460-5352	PROGRAM EQUIPMENT	\$ 18,000			\$ -	\$ -
60-490-5371	FACILITY REPAIR & DEVELOPMENT			\$ 20,033	\$ 21,710	\$ -
CTF EXPENSES TOTAL		\$ 160,000	\$ 275,118	\$ 74,758	\$ 206,174	\$ 231,198
CONSERVATION TRUST FUND (CTF) SUMMARY						
TOTAL CONSERVATION TRUST REVENUE		\$ 176,120	\$ 220,401	\$ 257,702	\$ 202,215	\$ 226,500
TOTAL CONSERVATION TRUST EXPENSE		\$ 160,000	\$ 275,118	\$ 74,758	\$ 206,174	\$ 231,198
REVENUE OVER (UNDER) EXPENSE		\$ 16,120	\$ (54,717)	\$ 182,944	\$ (3,959)	\$ (4,698)
BEGINNING FUND BALANCE		\$ 243,982	\$ 332,882	\$ 278,165	\$ 461,109	\$ 626,614
ENDING FUND BALANCE		\$ 260,102	\$ 278,165	\$ 461,109	\$ 457,150	\$ 621,916

25 Master Budget		2021 Audited	2022 Audited	2023 Audited	2024 Budget	2025 Budget
SALES TAX FUND						
REVENUE, SALES TAX						
70-310-4005	SALES TAX PROCEEDS	\$ 2,315,018	\$ 2,634,532	\$ 2,813,234	\$ 2,802,500	\$ 2,987,465
70-310-4020	INTEREST INCOME	\$ 900	\$ 92,592	\$ 220,454	\$ 154,130	\$ 108,000
70-310-4021	LEASE PURCHASE PROCEEDS				\$ -	\$ -
70-310-4350	TRANSFERS FROM CAPITAL RESERVE				\$ -	\$ -
SALES TAX REVENUE TOTAL		\$ 2,315,918	\$ 2,727,124	\$ 3,033,688	\$ 2,956,630	\$ 3,095,465
EXPENSES, SALES TAX						
70-410-5341	BANK CHARGES	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
70-410-5371	FACILITY REPAIR				\$ -	\$ -
70-410-5383	LEASE PURCHASE	\$ 1,910,625	\$ 1,908,625	\$ 1,907,125	\$ 1,908,625	\$ 1,907,875
70-410-5398	TRANSFER TO CIF AND CRF				\$ 2,246,187	\$ 371,692
70-420-5378	FURNITURE, FIXTURE & EQUIPMENT				\$ -	\$ -
SALES TAX EXPENSE TOTAL		\$ 1,912,625	\$ 1,910,625	\$ 1,909,125	\$ 4,156,812	\$ 2,281,567
SALES TAX FUND SUMMARY						
TOTAL SALES TAX FUND REVENUE		\$ 2,315,918	\$ 2,727,124	\$ 3,033,688	\$ 2,956,630	\$ 3,095,465
TOTAL SALES TAX FUND EXPENSE		\$ 1,912,625	\$ 1,910,625	\$ 1,909,125	\$ 4,156,812	\$ 2,281,567
REVENUE OVER (UNDER) EXPENSE		\$ 403,293	\$ 816,499	\$ 1,124,563	\$ (1,200,182)	\$ 813,898
BEGINNING FUND BALANCE		\$ 3,461,187	\$ 3,980,614	\$ 4,797,113	\$ 5,921,676	\$ 4,721,494
ENDING FUND BALANCE		\$ 3,864,480	\$ 4,797,113	\$ 5,921,676	\$ 4,721,494	\$ 5,535,392
SUMMARY OF ALL FUNDS						
GENERAL FUND ENDING BALANCE		\$ 2,861,449	\$ 3,403,350	\$ 3,583,879	\$ 2,591,084	\$ 3,247,700
CIF FUND END BALANCE		\$ 72,832	\$ 256,810	\$ 893,207	\$ 879,776	\$ 844,652
CAPITAL RESERVE FUND END BALANCE		\$ 792,377	\$ 745,167	\$ 784,989	\$ 797,689	\$ 838,689
CTF END BALANCE		\$ 260,102	\$ 278,165	\$ 461,109	\$ 457,150	\$ 621,916
SALES TAX FUND END BALANCE		\$ 3,864,480	\$ 4,797,113	\$ 5,921,676	\$ 4,721,494	\$ 5,535,392
TOTAL BALANCE ALL FUNDS		\$ 7,851,240	\$ 9,480,605	\$ 11,644,860	\$ 9,447,193	\$ 11,088,349
GENERAL FUND	TOTAL EMPLOYEE WAGES	\$ 1,789,423	\$ 2,174,062	\$ 2,557,685	\$ 2,835,657	\$ 2,960,242
GENERAL FUND	PERSONNEL EXPENSES	\$ 2,405,705	\$ 2,907,051	\$ 3,400,011	\$ 3,996,549	\$ 4,209,108
GENERAL FUND	OPERATIONS (non personnel)	\$ 1,073,759	\$ 1,554,517	\$ 1,555,974	\$ 1,865,555	\$ 2,218,540
	CAPITAL	\$ 541,766	\$ 702,386	\$ 258,883	\$ 4,222,084	\$ 4,510,430