

27 Master Budget		2023 Audited	2024 Audited	2025 Audited	2026 Budget	2027 Budget
GENERAL FUND REVENUE						
REVENUE, ADMIN						
10-310-1220	DUE TO/FROM OTHER FUNDS				\$ -	\$ -
10-310-4000	CURRENT PROPERTY TAXES	\$ 2,721,171	\$ 3,572,565	\$ 3,567,568	\$ 3,904,465	\$ 3,806,903
10-310-4001	PROPERTY TAX PENALTIES & INTEREST	\$ 4,342	\$ 6,512	\$ 5,060	\$ 6,000	\$ 5,000
10-310-4002	TIF MURA	\$ (32,673)	\$ (55,930)	\$ (75,786)	\$ (100,000)	\$ (120,000)
10-310-4010	SPECIFIC OWNERSHIP TAX	\$ 456,469	\$ 449,344	\$ 466,332	\$ 450,000	\$ 380,000
10-310-4020	INTEREST INCOME	\$ 226,906	\$ 207,081	\$ 181,812	\$ 200,000	\$ 140,600
10-310-4022	CAPITAL CAMPAIGN				\$ -	\$ -
10-310-4024	DONATIONS			\$ 1,000	\$ -	\$ -
10-310-4025	GRANT REVENUE	\$ 1,784				
10-310-4027	INTERGOVERNMENTAL REVENUE				\$ -	\$ -
10-310-4030	SALE OF ASSETS			\$ 2,688	\$ 10,000	\$ -
10-310-4040	BROCHURE ADVERTISEMENTS				\$ -	\$ -
10-310-4050	RENTAL PROPERTY INCOME	\$ 65,635			\$ -	\$ -
10-310-4100	FACILITY RENTAL	\$ 7,678	\$ 5,988	\$ 3,767	\$ -	\$ -
10-310-4105	FACILITY RENTAL COMM CTR				\$ -	\$ -
10-310-4126	SALE OF MERCHANDISE				\$ -	\$ -
10-310-4128	EQUIPMENT RENTAL				\$ -	\$ -
10-310-4130	MISCELLANEOUS	\$ 28	\$ (89,764)		\$ -	\$ -
10-310-4310	SCHOLARSHIPS				\$ -	\$ -
10-310-4350	TRANSFERS IN		\$ (188,921)		\$ -	\$ -
	ADMIN REVENUE TOTAL	\$ 3,451,340	\$ 3,906,875	\$ 4,152,441	\$ 4,470,465	\$ 4,212,503
REVENUE, CRC						
10-320-4025	GRANT REVENUE	\$ 12,850			\$ -	\$ -
10-320-4027	INTERGOVERNMENTAL REVENUE				\$ -	\$ -
10-320-4050	RENTAL PROPERTY INCOME		\$ (67,277)	\$ 68,958	\$ 70,682	\$ 72,450
10-320-4100	FACILITY RENTAL	\$ 32,831	\$ 34,243	\$ 36,818	\$ 48,683	\$ 48,969
10-320-4116	CHILD WATCH	\$ 19,282	\$ 25,264	\$ 22,161	\$ 23,945	\$ 26,080
10-320-4120	GENERAL ADMISSION	\$ 325,506	\$ 314,388	\$ 355,152	\$ 359,109	\$ 402,000
10-320-4121	ANNUAL PASSES	\$ 1,137,978	\$ 1,393,927	\$ 1,297,614	\$ 1,315,600	\$ 1,409,008
10-320-4122	PUNCH CARDS	\$ 140,509	\$ 108,289	\$ 106,159	\$ 175,000	\$ 157,500
10-320-4123	PRIVATE LESSONS	\$ 16,129	\$ 41,776	\$ 45,332	\$ 39,193	\$ 35,000
10-320-4124	PUBLIC LESSONS	\$ 41,380	\$ 42,015	\$ 50,305	\$ 66,300	\$ 54,366
10-320-4125	SWIM CLASSES			\$ 15	\$ -	\$ 1,280
10-320-4126	SALE OF MERCHANDISE	\$ 927	\$ 690	\$ 265	\$ -	\$ -
10-320-4127	LOCKER RENTAL	\$ 8,351	\$ 8,833	\$ 7,978	\$ 12,000	\$ 11,500
10-320-4128	EQUIPMENT RENTAL			\$ 248	\$ -	\$ -
10-320-4129	OVER/SHORT	\$ 549	\$ 345	\$ 217	\$ -	\$ -
10-320-4130	MISCELLANEOUS				\$ -	\$ -
10-320-4132	PERSONAL TRAINING	\$ 45,689	\$ 58,731	\$ 64,876	\$ 69,555	\$ 81,195
10-320-4312	SWIM SCHOLARSHIP				\$ -	\$ -
10-320-4320	REC PROGRAMS	\$ 14,810	\$ 25,242	\$ 30,879	\$ 24,620	\$ 30,669
10-320-4325	SPECIAL EVENTS	\$ 4,457	\$ 4,259	\$ 4,270	\$ -	\$ -
10-320-4330	RED CROSS TRAINING	\$ 4,457	\$ 3,911	\$ 6,780	\$ 6,475	\$ 8,625
	CRC REVENUE TOTAL	\$ 1,805,705	\$ 1,960,309	\$ 2,098,029	\$ 2,211,162	\$ 2,338,642
REVENUE, PARKS						
10-330-4100	FACILITY RENTAL				\$ 4,000	\$ 7,500
10-330-4191	CONTRACTED SERVICES				\$ -	\$ -
	PARKS REVENUE TOTAL	\$ -	\$ -	\$ -	\$ 4,000	\$ 7,500

27 Master Budget		2023 Audited	2024 Audited	2025 Audited	2026 Budget	2027 Budget
REVENUE, CONCESSIONS						
10-340-4200	CONCESSIONS-POP MACHINES				\$ -	\$ -
10-340-4201	CONCESSIONS-FIELD HOUSE	\$ 2,563	\$ 2,297	\$ 3,260	\$ 2,700	\$ 810
10-340-4202	CONCESSIONS-UTE PARK	\$ 2,655	\$ 3,331	\$ 3,604	\$ 3,800	\$ 3,990
10-340-4203	CONCESSIONS-CRC SODA	\$ 1,650	\$ 2,272	\$ 2,203	\$ 2,750	\$ 2,888
10-340-4204	MCNEIL CONCESSIONS	\$ 5,188	\$ 6,252	\$ 7,660	\$ 6,500	\$ 6,825
10-340-4206	CONCESSIONS-HOLLY PARK				\$ -	\$ -
10-340-4207	CONCESSIONS-CRC VENDING	\$ 32,427	\$ 37,575	\$ 41,633	\$ 38,000	\$ 43,000
	CONCESSIONS REVENUE TOTAL	\$ 44,483	\$ 51,728	\$ 58,361	\$ 53,750	\$ 57,513
REVENUE, MARKETING						
10-350-4040	BROCHURE ADVERTISEMENTS	\$ 14,900	\$ 16,050	\$ 22,080	\$ 30,944	\$ 24,590
10-350-4302	SPONSOR FEES				\$ 20,000	\$ 15,000
	MARKETING REVENUE TOTAL	\$ 14,900	\$ 16,050	\$ 22,080	\$ 50,944	\$ 39,590
REVENUE, REC PROGRAMS						
10-360-4025	GRANT REVENUES	\$ 8,520	\$ 16,680	\$ 37,999	\$ 296,250	\$ -
10-360-4025-02	GRANT REVENUES					\$ 322,385
10-360-4025-05	GRANT REVENUES					\$ 10,000
10-360-4100	FACILITY RENTAL	\$ 3,086	\$ 5,083	\$ 5,266	\$ 2,800	\$ -
10-360-4126	SALE OF MERCHANDISE	\$ 6,671	\$ 7,358	\$ 8,553	\$ 7,000	\$ 6,960
10-360-4126-02	SALE OF MERCHANDISE					\$ -
10-360-4300	PLAYER FEES	\$ 203,742	\$ 200,291	\$ 225,440	\$ 211,883	\$ 227,732
10-360-4302	SPONSOR FEES	\$ 27,683	\$ 18,377	\$ 18,151	\$ 16,935	\$ 26,900
10-360-4302-02	SPONSOR FEES					\$ -
10-360-4307	PROGRAM DONATIONS		\$ 2,585	\$ -	\$ 300	\$ 2,100
10-360-4307-02	PROGRAM DONATIONS					\$ -
10-360-4320	REC PROGRAMS	\$ 101,288	\$ 88,470	\$ 108,154	\$ 122,665	\$ 146,580
10-360-4320-02	REC PROGRAMS					\$ 11,000
	REC PROGRAMS REVENUE TOTAL	\$ 350,990	\$ 317,082	\$ 402,564	\$ 657,833	\$ 754,447
REVENUE FLEX REC						
10-370-1220	DUE TO/FROM OTHER FUNDS				\$ -	\$ -
10-370-4022	CAPITAL CAMPAIGN				\$ -	\$ -
10-370-4024	DONATIONS	\$ 1,000	\$ 3,000		\$ -	\$ -
10-370-4050	RENTAL PROPERTY INCOME	\$ 3,120	\$ 4,045	\$ 4,534	\$ 5,400	\$ -
10-370-4100	FACILITY RENTAL	\$ 2,808	\$ 63	\$ 962	\$ 650	\$ -
10-370-4120	GENERAL ADMISSION	\$ 2,768	\$ 190	\$ 2,329	\$ 1,200	\$ -
10-370-4121	ANNUAL PASSES	\$ 15,191	\$ 25,972	\$ 39,322	\$ 47,600	\$ -
10-370-4122	PUNCH CARDS	\$ 1,174	\$ -	\$ 3,237	\$ -	\$ -
10-370-4126	SALE OF MERCHANDISE				\$ -	\$ -
10-370-4128	EQUIPMENT RENTAL	\$ 448	\$ 257	\$ 430	\$ -	\$ -
10-370-4132	PERSONAL TRAINING	\$ 3,195	\$ 780		\$ -	\$ -
10-370-4310	SCHOLARSHIPS				\$ -	\$ -
10-370-4320	REC PROGRAMS	\$ 11,308	\$ 22,155	\$ 22,127	\$ 19,540	\$ -
10-370-4325	SPECIAL EVENTS		\$ 1,750		\$ 700	\$ -
	FLEX REC REVENUE TOTAL	\$ 41,012	\$ 54,105	\$ 72,942	\$ 75,090	\$ -
REVENUE ENRICHMENT						
10-380-4025	GRANT REVENUES				\$ 8,000	\$ -
10-380-4302	SPONSOR FEES			\$ -	\$ -	\$ -
10-380-4307	PROGRAM DONATIONS				\$ -	\$ -
10-380-4320	REC PROGRAMS		\$ 67,561	\$ 150,051	\$ 216,700	\$ 216,995
	ENRICHMENT REVENUE TOTAL	\$ -	\$ 67,561	\$ 150,051	\$ 224,700	\$ 216,995

27 Master Budget		2023 Audited	2024 Audited	2025 Audited	2026 Budget	2027 Budget
REVENUE, FIELD HOUSE						
10-390-4025	GRANT REVENUES				\$ -	\$ -
10-390-4100	FACILITY RENTAL	\$ 65,723	\$ 68,875	\$ 72,888	\$ 73,662	\$ 9,000
10-390-4116	CHILD WATCH					
10-390-4120	GENERAL ADMISSION	\$ 20,258	\$ 18,919	\$ 21,294	\$ 20,080	\$ 25,000
10-390-4121	ANNUAL PASSES					
10-390-4122	PUNCH CARDS	\$ 135		\$ 413	\$ -	\$ 3,000
10-390-4126	SALE OF MERCHANDISE	\$ 94	\$ 55	\$ 455	\$ -	\$ -
10-390-4127	LOCKER RENTAL					
10-390-4128	EQUIPMENT RENTAL		\$ 68		\$ -	\$ -
10-390-4132	PERSONAL TRAINING					
10-390-4300	PLAYER FEES	\$ 53,682	\$ 48,839	\$ 45,203	\$ 46,360	\$ 27,810
10-390-4302	SPONSOR FEES		\$ 25	\$ 139	\$ 250	\$ 1,000
10-390-4320	REC PROGRAMS	\$ 82,023	\$ 70,690	\$ 3,879	\$ 3,211	\$ 736
10-390-4325	SPECIAL EVENTS					
	FIELD HOUSE REVENUE TOTAL	\$ 221,915	\$ 205,474	\$ 144,271	\$ 143,563	\$ 87,046
	TOTAL GENERAL FUND REVENUE	\$ 5,909,370	\$ 6,988,548	\$ 7,105,415	\$ 7,891,507	\$ 7,714,235

27 Master Budget		2023 Audited	2024 Audited	2025 Audited	2026 Budget	2027 Budget
	GENERAL FUND EXPENSE					
EXPENSE, ADMIN						
10-410-5001	FT ADMINISTRATION SALARIES	\$ 844,318	\$ 995,466	\$ 961,748	\$ 998,442	\$ 1,035,907
10-410-5003	COVID LEAVE PAY	\$ 8,742			\$ -	\$ -
10-410-5004	SICK LEAVE		\$ 12,724	\$ 12,645	\$ 15,000	\$ 12,000
10-410-5290	SPECIAL EVENT WORKER				\$ -	\$ -
10-410-5299	TUITION REIMBURSEMENT				\$ -	\$ -
10-410-5300	FICA	\$ 37,095	\$ 41,245	\$ 49,123	\$ 45,541	\$ 47,675
10-410-5301	PERA EMPLOYER	\$ 366,587	\$ 411,825	\$ 412,564	\$ 484,911	\$ 531,594
10-410-5302	UNEMPLOYMENT	\$ 6,812	\$ 5,963	\$ 5,785	\$ 6,000	\$ 6,000
10-410-5303	INSURANCE PACKAGE (P & L)	\$ 92,559	\$ 106,139	\$ 114,056	\$ 128,945	\$ 150,000
10-410-5304	INSURANCE - HEALTH/DENTAL/LIFE	\$ 305,592	\$ 312,220	\$ 373,692	\$ 430,000	\$ 494,500
10-410-5305	WORKERS COMPENSATION INSURANCE	\$ 24,939	\$ 31,187	\$ 41,918	\$ 40,000	\$ 38,000
10-410-5307	BONDING/LIABILITY	\$ 210	\$ 210	\$ 210	\$ 225	\$ 210
10-410-5310	RECRUITMENT EXPENSE	\$ 430	\$ 608	\$ 716	\$ -	\$ 2,500
10-410-5311	SALES TAX EXPENSE				\$ -	\$ -
10-410-5312	NEWSLETTER			\$ 8,495	\$ -	\$ -
10-410-5313	WEBSITE			\$ 2,327	\$ 6,000	\$ 5,400
10-410-5318	POSTAGE	\$ 552	\$ 1,432	\$ 10,416	\$ 1,950	\$ 1,950
10-410-5319	COPIER/COMPUTER	\$ 20,790	\$ 18,210	\$ 21,817	\$ 22,000	\$ 33,000
10-410-5320	PAPER SUPPLIES	\$ 906	\$ 594	\$ 398	\$ -	\$ -
10-410-5321	MISC. OFFICE SUPPLIES	\$ 3,064	\$ 6,850	\$ 4,778	\$ 6,180	\$ 6,180
10-410-5322	ACCOUNTING	\$ 22,157	\$ 24,400	\$ 22,753	\$ 30,730	\$ 30,780
10-410-5323	AUTO MILEAGE	\$ 1,745	\$ 3,266	\$ 3,332	\$ 3,300	\$ 3,800
10-410-5324	TRAINING & TRAVEL	\$ 24,656	\$ 26,019	\$ 27,853	\$ 31,640	\$ 30,750
10-410-5325	PUBLICATIONS	\$ 1,613	\$ 548	\$ 552	\$ 500	\$ 540
10-410-5326	DUES	\$ 8,344	\$ 8,397	\$ 11,546	\$ 9,232	\$ 7,255
10-410-5327	TREASURERS FEES	\$ 53,567	\$ 71,451	\$ 69,911	\$ 78,089	\$ 76,138
10-410-5328	MISCELLAENEOUS	\$ (5,833)				\$ -
10-410-5329	SOFTWARE TECHNICAL SUPPORT	\$ 44,667	\$ 57,138	\$ 56,081	\$ 69,543	\$ 75,997
10-410-5330	WATER, SEWER, SANITATION	\$ 377	\$ 479	\$ 336	\$ 525	\$ 200
10-410-5332	NATURAL GAS	\$ 914	\$ 485	\$ 623	\$ 950	\$ 800
10-410-5333	ELECTRICITY	\$ 1,132	\$ 1,062	\$ 938	\$ 1,150	\$ 1,000
10-410-5334	TELEPHONE	\$ 9,135	\$ 10,650	\$ 10,102	\$ 10,800	\$ 10,800
10-410-5340	UNIFORMS	\$ 475	\$ 585	\$ 285	\$ -	\$ 3,400
10-410-5341	BANK CHARGES	\$ 44,655	\$ 43,261	\$ 45,233	\$ 57,000	\$ 50,000
10-410-5343	BOARD EXPENSE	\$ 2,602	\$ 3,696	\$ 4,287	\$ 10,150	\$ 10,050
10-410-5344	ELECTION EXPENSE	\$ 4,189	\$ 451	\$ -	\$ -	\$ 5,000
10-410-5345	LEGAL	\$ 12,014	\$ 4,540	\$ 20,337	\$ 40,000	\$ 25,000
10-410-5346	CONSULTING	\$ 84,928	\$ 38,550	\$ 81,301	\$ 62,600	\$ 57,360
10-410-5347	SECURITY			\$ 555	\$ -	\$ -
10-410-5350	MAINTENANCE REPAIRS				\$ -	\$ -
10-410-5351	MAINTENANCE SUPPLIES				\$ -	\$ -
10-410-5353	ADVERTISING				\$ -	\$ -
10-410-5354	AWARDS	\$ 6,793	\$ 8,708	\$ 10,081	\$ 20,350	\$ 18,410
10-410-5357	VEHICLE O&M	\$ 298			\$ -	\$ -
10-410-5363	RED CROSS				\$ -	\$ -
10-410-5365	SPECIAL EVENT EXPENSE			\$ 1,248	\$ 11,500	\$ 10,000
10-410-5367	SHARED SERVICES - IT	\$ 10,156	\$ 13,130	\$ 7,215	\$ 11,000	\$ 11,000
10-410-5369	SIGNAGE				\$ -	\$ -
10-410-5370	FURNITURE/EQUIPMENT	\$ 2,305	\$ 733	\$ 2,898	\$ -	\$ 1,500
10-410-5371	FACILITY REPAIR & DEVELOPMENT	\$ 894			\$ -	\$ -
10-410-5372	INCLUSION SERVICES	\$ 799	\$ 553		\$ 2,000	\$ 2,000
10-410-5375	TRANSFER	\$ 5,000				\$ -
10-410-5380	SHARED SERVICE - FINANCE	\$ 4,285	\$ 3,712		\$ 4,500	\$ 2,000
10-410-5388	NETWORKING	\$ 217	\$ 1,009	\$ 1,398	\$ 3,000	\$ 2,000
10-410-5393	FEE ASSISTANCE			\$ -	\$ 10,000	\$ 10,000
10-410-5398	TRANSFER TO CIF and CRF	\$ 772,856	\$ 1,754,142	\$ -	\$ 2,126,185	\$ 1,360,505
10-410-5399	CONTINGENCY			\$ -	\$ 132,688	\$ 70,267
10-410-5400	OPERATING CAPITAL EQUIPMENT				\$ -	\$ -
	ADMIN EXPENSE TOTAL	\$ 2,827,536	\$ 4,021,646	\$ 2,405,128	\$ 4,912,626	\$ 4,241,469

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EXPENSE, CRC						
10-420-5001	FT ADMINISTRATION SALARIES				\$ -	\$ -
10-420-5002	FT CRC SALARIES	\$ 278,569	\$ 226,139	\$ 245,058	\$ 242,176	\$ 257,615
10-420-5100	CUSTOMER SERVICE REPS, PT	\$ 186,060	\$ 195,163	\$ 211,274	\$ 249,565	\$ 247,643
10-420-5110	LIFE GUARDS	\$ 300,037	\$ 321,733	\$ 321,816	\$ 386,578	\$ 405,924
10-420-5115	LEAD LIFE GUARD	\$ 82,606	\$ 99,229	\$ 102,520	\$ 102,009	\$ 96,899
10-420-5130	INSTRUCTORS- NON COMMISSIONED	\$ 41,508	\$ 43,104	\$ 42,344	\$ 53,444	\$ 62,634
10-420-5131	PERSONAL TRAINER	\$ 31,396	\$ 41,262	\$ 50,781	\$ 55,644	\$ 64,956
10-420-5132	INSTRUCTORS-PUBLIC SWIM LESSON	\$ 20,285	\$ 24,706	\$ 25,197	\$ 30,789	\$ 36,207
10-420-5133	INSTRUCTORS-PRIVATE SWIM LESSO	\$ 10,772	\$ 27,383	\$ 31,046	\$ 27,435	\$ 24,500
10-420-5134	INSTRUCTORS-WATER AEROBIC	\$ 14,760	\$ 18,343	\$ 19,273	\$ 19,174	\$ 26,258
10-420-5140	INSTRUCTORS-COMMISSIONED	\$ 2,177	\$ 5,220	\$ 6,772	\$ 4,106	\$ -
10-420-5150	SWIM ASSISTANTS	\$ 17,761	\$ 24,098	\$ 8,507	\$ 18,084	\$ 20,488
10-420-5151	SLIDE ATTENDANT	\$ 20,552	\$ 19,194	\$ 989	\$ -	\$ -
10-420-5153	CHILD WATCH	\$ 34,295	\$ 38,531	\$ 35,626	\$ 44,380	\$ 44,524
10-420-5154	CLIMBING WALL ATTENDANT	\$ 36,722	\$ 40,876	\$ 36,839	\$ 32,484	\$ 32,558
10-420-5160	MAINTENANCE CUSTODIAN	\$ 77,490	\$ 98,902	\$ 100,028	\$ 118,383	\$ 128,110
10-420-5180	MAINTENANCE WORKER	\$ 70,133	\$ 112,415	\$ 115,752	\$ 129,226	\$ 131,192
10-420-5191	CONTRACTED SERVICES				\$ 73,748	\$ 71,500
10-420-5230	GYM/FACILITY SUPERVISOR	\$ 58,191	\$ 48,109	\$ 53,457	\$ 49,310	\$ 53,445
10-420-5290	SPECIAL EVENT WORKER				\$ -	\$ -
10-420-5300	FICA				\$ -	\$ -
10-420-5304	HEALTH/DENTAL/LIFE INSURANCE				\$ -	\$ -
10-420-5311	SALES TAX EXPENSE	\$ 59	\$ 63	\$ 22	\$ -	\$ -
10-420-5315	EQUIPMENT RENTAL				\$ -	\$ -
10-420-5318	POSTAGE				\$ -	\$ -
10-420-5321	OFFICE SUPPLY	\$ 719	\$ 1,063	\$ 539	\$ 650	\$ 800
10-420-5323	AUTO MILEAGE		\$ 200	\$ -	\$ 400	\$ 2,400
10-420-5324	TRAINING & TRAVEL	\$ 5,225	\$ 7,450	\$ 3,041	\$ 14,018	\$ 13,092
10-420-5329	SOFTWARE TECHNICAL SUPPORT					\$ 877
10-420-5330	WATER, SEWER, SANITATION	\$ 18,453	\$ 25,457	\$ 23,876	\$ 22,329	\$ 26,795
10-420-5332	NATURAL GAS	\$ 225,729	\$ 197,833	\$ 158,283	\$ 169,612	\$ 165,000
10-420-5333	ELECTRICITY	\$ 148,541	\$ 140,838	\$ 140,334	\$ 138,688	\$ 152,557
10-420-5334	TELEPHONE	\$ 9,787	\$ 6,709	\$ 4,942	\$ 7,000	\$ 8,000
10-420-5335	CHEMICALS	\$ 73,478	\$ 64,165	\$ 52,769	\$ 91,204	\$ 100,525
10-420-5336	IRRIGATION	\$ 2,315	\$ 511	\$ 3,334	\$ 4,025	\$ 4,428
10-420-5340	UNIFORMS	\$ 6,269	\$ 6,828	\$ 7,591	\$ 13,328	\$ 10,684
10-420-5347	SECURITY	\$ 1,284	\$ 1,419	\$ 7,867	\$ 7,500	\$ 8,000
10-420-5349	PROGRAM SUPPLIES	\$ 19,207	\$ 18,686	\$ 22,568	\$ 25,280	\$ 27,910
10-420-5350	MAINTENANCE REPAIRS	\$ 54,122	\$ 69,273	\$ 85,803	\$ 40,781	\$ 50,619
10-420-5351	MAINTENANCE SUPPLIES	\$ 31,065	\$ 34,303	\$ 40,650	\$ 46,403	\$ 47,893
10-420-5352	PROGRAM EQUIPMENT	\$ 22,740	\$ 19,402	\$ 8,594	\$ 16,535	\$ 19,125
10-420-5353	ADVERTISING		\$ 26	\$ 450	\$ 1,100	\$ 1,100
10-420-5354	AWARDS	\$ 1,313	\$ 1,625	\$ 2,404	\$ 2,285	\$ 3,050
10-420-5355	SAFETY/MEDICAL	\$ 1,721	\$ 2,705	\$ 1,409	\$ 1,800	\$ 1,817
10-420-5356	VEHICLE REPAIRS			\$ 76	\$ -	\$ -
10-420-5357	VEHICLE O & M	\$ 238	\$ 288			\$ -
10-420-5358	SALE ITEMS				\$ -	\$ -
10-420-5360	COST OF GOODS		\$ 636			\$ -
10-420-5363	RED CROSS	\$ 5,911	\$ 6,764	\$ 7,701	\$ 6,461	\$ 6,435
10-420-5364	RENTAL ITEMS				\$ -	\$ -
10-420-5365	SPECIAL EVENT EXPENSE	\$ 824	\$ 1,036	\$ 1,252	\$ 725	\$ 800
10-420-5367	SHARED SERVICES - IT		\$ (2,050)		\$ -	\$ -
10-420-5369	SIGNAGE	\$ 2,472	\$ 1,421	\$ 714	\$ -	\$ 1,100
10-420-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ 15,267	\$ 6,053	\$ 693	\$ 1,100	\$ 900
10-420-5371	FACILITY REPAIR & DEVELOPMENT	\$ 15,371		\$ 429	\$ -	\$ -
10-420-5372	INCLUSION SERVICES			\$ -	\$ -	\$ -
10-420-5400	OPERATING CAPITAL EQUIPMENT		\$ 19,590	\$ 2,160	\$ 21,700	\$ 11,999
	CRC EXPENSE TOTAL	\$ 1,945,424	\$ 2,010,721	\$ 1,985,302	\$ 2,269,459	\$ 2,370,358

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EXPENSE, PARKS						
10-430-5180	MAINTENANCE WORKER	\$ 126,269	\$ 111,679	\$ 123,553	\$ 111,403	\$ 138,231
10-430-5191	CONTRACTED SERVICES			\$ 28,891	\$ 95,629	\$ 100,450
10-430-5300	FICA				\$ -	\$ -
10-430-5304	HEALTH/LIFE INSURANCE				\$ -	\$ -
10-430-5315	EQUIPMENT RENTAL	\$ 3,047	\$ 2,326	\$ 3,801	\$ 4,000	\$ 8,300
10-430-5323	AUTO MILEAGE					\$ 500
10-430-5324	TRAINING & TRAVEL	\$ 3,602	\$ 2,957	\$ 4,907	\$ 4,000	\$ 5,550
10-430-5329	SOFTWARE TECHNICAL SUPPORT				\$ 14,000	\$ 14,000
10-430-5330	WATER, SEWER, SANITATION	\$ 3,939	\$ 3,159	\$ 4,466	\$ 3,700	\$ 8,000
10-430-5331	WATER LEASE	\$ 355	\$ 8	\$ -	\$ 1,000	\$ 1,000
10-430-5332	NATURAL GAS	\$ 2,292	\$ 1,622	\$ 1,249	\$ 2,205	\$ 15,000
10-430-5333	ELECTRICITY	\$ 11,466	\$ 11,060	\$ 11,545	\$ 11,245	\$ 23,000
10-430-5334	TELEPHONE	\$ 480	\$ 1,152	\$ 1,178	\$ -	\$ -
10-430-5335	CHEMICALS	\$ 3,170	\$ 10,368	\$ 11,665	\$ 3,000	\$ 3,000
10-430-5336	IRRIGATION	\$ 713	\$ 3,317	\$ 3,210	\$ 6,450	\$ 4,428
10-430-5340	UNIFORMS	\$ 2,076	\$ 1,428	\$ 1,232	\$ 2,500	\$ 2,500
10-430-5350	MAINTENANCE REPAIR	\$ 51,422	\$ 20,992	\$ 14,811	\$ 16,420	\$ 18,062
10-430-5351	MAINTENANCE SUPPLY	\$ 11,652	\$ 12,279	\$ 12,613	\$ 10,746	\$ 8,580
10-430-5355	SAFETY/MEDICAL	\$ 288				\$ -
10-430-5356	VEHICLE REPAIRS	\$ 7,698	\$ 6,914	\$ 7,044	\$ 4,500	\$ 4,950
10-430-5357	VEHICLE O&M	\$ 11,826	\$ 12,519	\$ 7,111	\$ 7,424	\$ 8,167
10-430-5363	RED CROSS				\$ -	\$ -
10-430-5369	SIGNAGE				\$ -	\$ -
10-430-5370	FURNITURE, FIXTURES & EQUIPMENT	\$ 6,869		\$ 5,985	\$ -	\$ 3,500
10-430-5371	FACILITY REPAIR & DEVELOPMENT	\$ 179			\$ -	\$ -
10-430-5372	INCLUSION SERVICES	\$ 630			\$ -	\$ -
10-430-5374	SHARED SERVICES - MAINTENANCE			\$ 993	\$ 2,000	\$ 2,000
10-430-5400	OPERATING CAPITAL EQUIPMENT			\$ 2,110	\$ 7,000	\$ 1,250
	PARKS EXPENSE TOTAL	\$ 247,973	\$ 202,511	\$ 247,654	\$ 307,222	\$ 370,467
EXPENSE, CONCESSIONS						
10-440-5200	CONCESSION OPERATOR	\$ 270		\$ -	\$ -	\$ 1,260
10-440-5210	CONCESSION ATTENDANT	\$ 3,161	\$ 3,094	\$ 4,309	\$ 5,900	\$ 5,225
10-440-5300	FICA		\$ 32		\$ -	\$ -
10-440-5311	SALES TAX EXPENSE	\$ 4,301	\$ 4,262	\$ 4,730	\$ 3,688	\$ 3,798
10-440-5323	AUTO MILEAGE				\$ -	\$ -
10-440-5324	TRAINING/TRAVEL		\$ 151	\$ 338	\$ 200	\$ 200
10-440-5326	DUES		\$ 270		\$ 200	\$ 200
10-440-5340	UNIFORMS				\$ -	\$ -
10-440-5349	PROGRAM SUPPLIES		\$ 173	\$ 4	\$ -	\$ 500
10-440-5350	MAINT REPAIRS	\$ 4,977	\$ 211	\$ 1,268	\$ 1,000	\$ 1,000
10-440-5351	MAINT SUPPLY	\$ 25		\$ -	\$ 250	\$ 250
10-440-5357	VEHICLE O&M			\$ -	\$ 150	\$ 150
10-440-5360	COST OF GOODS SOLD	\$ 27,954	\$ 29,481	\$ 29,848	\$ 29,500	\$ 30,385
10-440-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ 219	\$ 101	\$ -	\$ 500	\$ 500
	CONCESSIONS EXPENSE TOTAL	\$ 40,907	\$ 38,494	\$ 40,498	\$ 41,388	\$ 43,468
EXPENSE, MARKETING						
10-450-5312	NEWSLETTER	\$ 3,124	\$ 3,392	\$ 3,735	\$ 3,780	\$ 2,880
10-450-5313	WEBSITE	\$ 10,340	\$ 3,646	\$ 4,256	\$ -	\$ -
10-450-5317	PRINTING	\$ 21,446	\$ 20,886	\$ 16,990	\$ 26,500	\$ 28,034
10-450-5318	POSTAGE	\$ 16,067	\$ 19,575	\$ 17,638	\$ 28,000	\$ 28,000
10-450-5321	MISC. OFFICE SUPPLIES	\$ 118	\$ 90	\$ -	\$ -	\$ -
10-450-5324	TRAINING/TRAVEL				\$ -	\$ -
10-450-5329	SOFTWARE TECHNICAL SUPPORT	\$ 1,111	\$ 257	\$ 119	\$ 6,399	\$ 1,620
10-450-5346	CONSULTING	\$ 6,678	\$ 35,246	\$ 47,500	\$ 57,080	\$ 56,580
10-450-5349	PROGRAM SUPPLIES				\$ -	\$ -
10-450-5353	ADVERTISING	\$ 11,357	\$ 7,447	\$ 14,626	\$ 8,800	\$ 8,550
10-450-5354	AWARDS	\$ 1,085	\$ 43		\$ -	\$ -
10-450-5365	SPECIAL EVENTS EXPENSE	\$ 1,193	\$ 1,239	\$ 28	\$ 2,450	\$ 5,000
10-450-5368	PROMOTIONAL ITEMS	\$ 5,852	\$ 5,380	\$ 7,271	\$ 10,000	\$ 6,000
10-450-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ 5,318	\$ 136	\$ -	\$ 2,500	\$ -
10-450-5400	OPERATING CAPITAL EQUIPMENT					\$ -
	MARKETING EXPENSE TOTAL	\$ 83,689	\$ 97,201	\$ 112,164	\$ 145,509	\$ 136,664

27 Master Budget		2023 Audited	2024 Audited	2025 Audited	2026 Budget	2027 Budget
EXPENSE, REC PROGRAMS						
10-460-5130	INSTRUCTORS-NON COMMISSIONED	\$ 3,664	\$ 10,762	\$ 20,343	\$ 9,466	\$ 16,440
10-460-5130-02	INSTRUCTORS-NON COMMISSIONED					\$ 816
10-460-5140	INSTRUCTORS-COMMISSIONED	\$ 58,229	\$ 42,270	\$ 58,029	\$ 64,930	\$ 51,495
10-460-5140-02	INSTRUCTORS-COMMISSIONED					\$ 11,800
10-460-5190	INFIELD MAINTENANCE	\$ 2,770	\$ 3,431	\$ -	\$ -	\$ -
10-460-5220	OFFICIALS	\$ 51,760	\$ 53,663	\$ 59,373	\$ 61,917	\$ 65,002
10-460-5230	GYM/FACILITY SUPERVISOR	\$ 7,233	\$ 9,210	\$ 16,994	\$ 20,556	\$ 67,247
10-460-5240	SCORER/TIMER	\$ 12,320	\$ 13,212	\$ 15,006	\$ 19,795	\$ 19,181
10-460-5242	YOUTH PROGRAM ASSISTANT				\$ 55,000	\$ 105
10-460-5242-02	YOUTH PROGRAM ASSISTANT					\$ 69,215
10-460-5270	DRIVER - REC VAN	\$ 1,307	\$ 1,897	\$ 2,128	\$ 1,628	\$ 2,363
10-460-5290	SPECIAL EVENT WORKER				\$ -	\$ -
10-460-5300	FICA				\$ -	\$ -
10-460-5311	SALES TAX	\$ 573	\$ 615	\$ 561	\$ 500	\$ 270
10-460-5311-02	SALES TAX EXPENSE					\$ -
10-460-5315	EQUIPMENT RENTAL				\$ -	\$ 660
10-460-5315-02	EQUIPMENT RENTAL					\$ -
10-460-5316	BUILDING RENTAL	\$ 81	\$ 68	\$ 71	\$ 85	\$ 85
10-460-5317	PRINTING				\$ 350	\$ -
10-460-5318	POSTAGE				\$ -	\$ -
10-460-5321	MISC OFFICE SUPPLIES		\$ 250		\$ 325	\$ 325
10-460-5323	AUTO MILEAGE		\$ 246	\$ 150	\$ 300	\$ 4,990
10-460-5323-02	AUTO MILEAGE					\$ -
10-460-5324	TRAINING/TRAVEL	\$ 978	\$ 1,662	\$ 11,806	\$ 18,050	\$ 3,766
10-460-5324-02	TRAINING/TRAVEL					\$ 16,000
10-460-5326	DUES			\$ -	\$ 500	\$ 700
10-460-5329	SOFTWARE/TECHNICAL SUPPORT	\$ 214	\$ 431	\$ 10,510	\$ 3,843	\$ 6,399
10-460-5329-02	SOFTWARE/TECHNICAL SUPPORT					\$ -
10-460-5330	WATER, SEWER, SANITATION	\$ 1,458	\$ 1,716	\$ 2,719	\$ 2,180	\$ 2,300
10-460-5340	UNIFORMS	\$ 19,266	\$ 15,409	\$ 18,817	\$ 16,697	\$ 14,943
10-460-5340-02	UNIFORMS					\$ 520
10-460-5346	CONSULTING			\$ 48,726	\$ 159,300	\$ -
10-460-5346-02	CONSULTING					\$ 185,525
10-460-5348	FIELD TRIPS	\$ 16,432	\$ 10,581	\$ 3,895	\$ 13,495	\$ 12,510
10-460-5349	PROGRAM SUPPLIES	\$ 11,298	\$ 4,369	\$ 25,667	\$ 14,259	\$ 8,445
10-460-5349-02	PROGRAM SUPPLIES					\$ 9,090
10-460-5350	MAINT REPAIRS		\$ 184	\$ 75	\$ 750	\$ 1,250
10-460-5350-02	MAINT REPAIRS					\$ -
10-460-5351	MAINTENANCE SUPPLY	\$ 3,504	\$ 6,665	\$ 3,003	\$ 9,500	\$ 8,832
10-460-5351-02	MAINTENANCE SUPPLY					\$ -
10-460-5352	PROGRAM EQUIPMENT	\$ 21,002	\$ 34,868	\$ 31,405	\$ 33,432	\$ 23,600
10-460-5352-02	PROGRAM EQUIPMENT					\$ 11,811
10-460-5353	ADVERTISING	\$ 1,134	\$ 305	\$ 119	\$ 7,128	\$ 4,357
10-460-5353-02	ADVERTISING					\$ 6,378
10-460-5354	AWARDS	\$ 7,004	\$ 9,492	\$ 11,979	\$ 13,433	\$ 15,442
10-460-5354-02	AWARDS					\$ 168
10-460-5355	SAFETY/MEDICAL	\$ 1,233	\$ 554	\$ 110	\$ 3,195	\$ 2,842
10-460-5355-02	SAFETY/MEDICAL					\$ -
10-460-5357	VEHICLE O&M	\$ 4,029	\$ 3,302	\$ 2,327	\$ 5,720	\$ 8,813
10-460-5357-02	VEHICLE O&M					\$ 901
10-460-5358	SALE ITEMS				\$ -	\$ -
10-460-5359	TOURNEY ENTRY FEES	\$ 4,684			\$ -	\$ -
10-460-5366	TRANSPORTATION			\$ 1,366	\$ 101	\$ -
10-460-5368	PROMOTIONAL ITEMS		\$ 352	\$ 1,377	\$ 1,140	\$ 4,855
10-460-5368-02	PROMOTIONAL ITEMS					\$ -
10-460-5372	INCLUSION SERVICES		\$ 287		\$ -	\$ -
10-460-5372-02	INCLUSION SERVICES					\$ -
10-460-5400	OPERATING CAPITAL EQUIPMENT	\$ 4,649	\$ 5,998	\$ 24,837	\$ 14,900	\$ 15,250
10-460-5400-02	OPERATING CAPITAL EQUIPMENT					\$ -
	REC PROGRAMS EXPENSE TOTAL	\$ 234,822	\$ 225,801	\$ 371,391	\$ 552,474	\$ 674,691

27 Master Budget		2023 Audited	2024 Audited	2025 Audited	2026 Budget	2027 Budget
EXPENSE, FLEX REC						
10-470-5100	CUSTOMER SERVICE REPS, PT				\$ -	\$ -
10-470-5130	INSTRUCTORS- NON COMMISSIONED	\$ 9,518	\$ 11,550	\$ 8,475	\$ 14,080	\$ -
10-470-5131	PERSONAL TRAINER			\$ -	\$ -	\$ -
10-470-5140	INSTRUCTORS-COMMISSIONED	\$ 819	\$ 1,628	\$ 1,202	\$ 378	\$ -
10-470-5160	MAINTENANCE CUSTODIAN	\$ 7,121	\$ 7,765	\$ 6,865	\$ 8,000	\$ -
10-470-5230	GYM/FACILITY SUPERVISOR			\$ -	\$ 7,524	\$ -
10-470-5290	SPECIAL EVENT WORKER				\$ -	\$ -
10-470-5316	BUILDING RENTAL	\$ 99,002	\$ 104,431	\$ 125,545	\$ 118,000	\$ -
10-470-5319	COPIER COMPUTER	\$ 52			\$ -	\$ -
10-470-5321	OFFICE SUPPLY	\$ 405			\$ -	\$ -
10-470-5324	TRAINING & TRAVEL	\$ 237	\$ 694	\$ -	\$ 1,745	\$ -
10-470-5326	DUES				\$ -	\$ -
10-470-5329	SOFTWARE TECHNICAL SUPPORT	\$ 3,479	\$ 3,682	\$ 2,875	\$ 7,536	\$ -
10-470-5332	NATURAL GAS	\$ 3,292	\$ 2,609	\$ 2,044	\$ 2,900	\$ -
10-470-5333	ELECTRICITY	\$ 3,542	\$ 3,364	\$ 3,671	\$ 3,400	\$ -
10-470-5334	TELEPHONE				\$ -	\$ -
10-470-5340	UNIFORMS			\$ -	\$ 1,745	\$ -
10-470-5347	SECURITY	\$ 1,500	\$ 20	\$ -	\$ 250	\$ -
10-470-5348	FIELD TRIPS				\$ -	\$ -
10-470-5349	PROGRAM SUPPLIES	\$ 3,337	\$ 2,471	\$ -	\$ 1,500	\$ -
10-470-5350	MAINTENANCE REPAIRS		\$ 501	\$ 108	\$ 3,150	\$ -
10-470-5351	MAINTENANCE SUPPLIES	\$ 2,087	\$ 1,152	\$ (3,413)	\$ 1,177	\$ -
10-470-5352	PROGRAM EQUIPMENT	\$ 1,427	\$ 1,392	\$ 186	\$ 4,850	\$ -
10-470-5353	ADVERTISING	\$ 3,928	\$ 42	\$ 30	\$ -	\$ -
10-470-5354	AWARDS	\$ (5)		\$ 77	\$ 250	\$ -
10-470-5355	SAFETY	\$ 220	\$ 130	\$ -	\$ 150	\$ -
10-470-5357	VEHICLE O&M			\$ -	\$ -	\$ -
10-470-5365	SPECIAL EVENT EXPENSE	\$ 2,738	\$ 4,850	\$ -	\$ 600	\$ -
10-470-5368	PROMOTIONAL ITEMS	\$ 1,259	\$ -	\$ -	\$ -	\$ -
10-470-5369	SIGNAGE	\$ 704	\$ -	\$ -	\$ 200	\$ -
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			\$ -	\$ -	\$ -
	FLEX REC EXPENSE TOTAL	\$ 152,550	\$ 146,394	\$ 147,667	\$ 177,435	\$ -
EXPENSE, ENRICHMENT						
10-480-5130	INSTRUCTORS NON COMMISSIONED		\$ 21,636	\$ 45,022	\$ 68,056	\$ 61,327
10-480-5140	INSTRUCTORS COMMISSIONED			\$ 180	\$ -	\$ 2,430
10-480-5242	YOUTH PROGRAM ASSISTANT		\$ 20,886	\$ 66,085	\$ 145,442	\$ 131,679
10-480-5317	PRINTING				\$ -	\$ 750
10-480-5324	TRAINING/TRAVEL			\$ 614	\$ -	\$ 1,400
10-480-5326	DUES			\$ 1,151	\$ -	\$ 2,200
10-480-5340	UNIFORMS			\$ 284	\$ 1,175	\$ 500
10-480-5348	FIELD TRIPS		\$ 23	\$ 2,071	\$ 8,000	\$ 6,700
10-480-5349	PROGRAM SUPPLIES		\$ 3,039	\$ 10,463	\$ 16,360	\$ 11,850
10-480-5352	PROGRAM EQUIPMENT		\$ 1,165	\$ 3,006	\$ 4,600	\$ 4,150
10-480-5353	ADVERTISING				\$ -	\$ -
10-480-5354	AWARDS				\$ 820	\$ 1,290
10-480-5355	SAFETY				\$ -	\$ -
10-480-5357	VEHICLE O&M			\$ 103	\$ 497	\$ 436
10-480-5365	SPECIAL EVENT EXPENSE				\$ -	\$ -
10-480-5366	TRANSPORTATION			\$ -	\$ 3,200	\$ 4,000
10-480-5372	INCLUSION SERVICES			\$ -	\$ -	\$ -
10-480-5400	OPERATING CAPITAL EQUIPMENT				\$ -	\$ -
	ENRICHMENT EXPENSE TOTAL		\$ 46,754	\$ 128,979	\$ 248,150	\$ 228,712

27 Master Budget		2023 Audited	2024 Audited	2025 Audited	2026 Budget	2027 Budget
EXPENSE, FIELD HOUSE						
10-490-5100	CUSTOMER SERVICE REP				\$ -	\$ 20,202
10-490-5110	LIFE GUARD	\$ 8,922	\$ 10,242	\$ 13,290	\$ 18,787	\$ -
10-490-5115	LEAD LIFEGUARD	\$ 7,738	\$ 8,586	\$ 8,414	\$ 6,630	\$ -
10-490-5130	INSTRUCTORS NON COMMISSIONED	\$ 51,675	\$ 38,298		\$ -	\$ 5,610
10-490-5131	PERSONAL TRAINER					
10-490-5132	PUBLIC SWIM LESSON INSTRUCTOR		\$ -		\$ -	\$ -
10-490-5140	INSTRUCTORS COMMISSIONED	\$ 5,931	\$ 8,453	\$ 2,926	\$ 2,315	\$ 515
10-490-5150	SWIM ASSISTANTS			\$ -	\$ -	\$ -
10-490-5151	SLIDE ATTENDANT	\$ 820	\$ 179	\$ -	\$ -	\$ -
10-490-5153	CHILD WATCH					
10-490-5160	MAINTENANCE CUSTODIAN	\$ 11,420	\$ 12,636	\$ 11,620	\$ 12,917	\$ 13,993
10-490-5180	MAINTENANCE WORKER			\$ -	\$ -	\$ 18,624
10-490-5191	CONTRACTED SERVICES			\$ -	\$ -	\$ -
10-490-5220	OFFICIALS	\$ 10,865	\$ 17,379	\$ 17,956	\$ 20,848	\$ 14,108
10-490-5230	GYM/FACILITY SUPERVISOR	\$ 20,882	\$ 46,156	\$ 58,059	\$ 63,733	\$ 17,783
10-490-5242	YOUTH PROGRAM ASSISTANT	\$ 27,359	\$ 21,473	\$ -	\$ -	\$ -
10-490-5290	SPECIAL EVENT WORKER			\$ -	\$ -	\$ -
10-490-5300	FICA			\$ -	\$ -	\$ -
10-490-5315	EQUIPMENT RENTAL					
10-490-5317	PRINTING			\$ -	\$ -	\$ -
10-490-5321	MISC OFFICE SUPPLIES		\$ 121	\$ -	\$ -	\$ 1,000
10-490-5324	TRAINING/TRAVEL			\$ -	\$ 300	\$ 1,000
10-490-5329	SOFTWARE TECHNICAL SUPPORT	\$ 18	\$ 841	\$ 121	\$ 290	\$ 190
10-490-5330	WATER, SEWER, SANITATION	\$ 7,940	\$ 9,860	\$ 11,662	\$ 8,000	\$ 6,000
10-490-5332	NATURAL GAS	\$ 19,370	\$ 11,619	\$ 9,830	\$ 15,000	\$ 15,000
10-490-5333	ELECTRIC	\$ 20,578	\$ 23,150	\$ 21,050	\$ 23,000	\$ 45,000
10-490-5334	TELEPHONE			\$ -	\$ -	\$ 1,500
10-490-5335	CHEMICALS	\$ 10,546	\$ 6,788	\$ 1,990	\$ 9,279	\$ 200
10-490-5336	IRRIGATION		\$ 206	\$ 290	\$ 1,600	\$ 550
10-490-5340	UNIFORMS	\$ 1,295	\$ 168	\$ 218	\$ 580	\$ 2,200
10-490-5347	SECURITY	\$ 1,229	\$ 436	\$ 40	\$ 200	\$ 1,200
10-490-5348	FIELD TRIPS		\$ 406	\$ -	\$ -	\$ -
10-490-5349	PROGRAM SUPPLIES	\$ 10,988	\$ 9,515	\$ 814	\$ 860	\$ 155
10-490-5350	MAINT REPAIRS	\$ 6,525	\$ 2,959	\$ 6,243	\$ 6,650	\$ 2,050
10-490-5351	MAINTENANCE SUPPLY	\$ 5,185	\$ 3,617	\$ 5,633	\$ 7,163	\$ 7,647
10-490-5352	PROGRAM EQUIPMENT	\$ 2,138	\$ 2,162	\$ 2,949	\$ 3,984	\$ 3,486
10-490-5353	ADVERTISING		\$ 6	\$ 159	\$ 450	\$ 3,500
10-490-5354	AWARDS	\$ 1,187	\$ 1,165	\$ 1,263	\$ 2,674	\$ 1,261
10-490-5355	SAFETY	\$ 227	\$ 576	\$ 262	\$ 700	\$ 575
10-490-5357	VEHICLE O&M	\$ 20	\$ 76	\$ -	\$ -	\$ -
10-490-5364	RENTAL ITEMS					
10-490-5365	SPECIAL EVENT EXPENSE		\$ 58	\$ -	\$ -	\$ -
10-490-5366	TRANSPORTATION	\$ 62	\$ 18	\$ -	\$ 500	\$ -
10-490-5369	SIGNAGE		\$ 81	\$ 350	\$ -	\$ 750
10-490-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ 2,220	\$ 295	\$ 366	\$ 1,500	\$ -
10-490-5372	INCLUSION SERVICES			\$ -	\$ -	\$ -
10-490-5400	OPERATING CAPITAL EQUIPMENT	\$ 1,776	\$ 7,206	\$ -	\$ 3,000	\$ -
	FIELD HOUSE EXPENSE TOTAL	\$ 236,916	\$ 244,438	\$ 175,508	\$ 210,961	\$ 186,099
TOTAL GENERAL FUND EXPENSE		\$ 5,728,841	\$ 7,232,468	\$ 5,590,801	\$ 8,865,222	\$ 8,251,927
GENERAL FUND SUMMARY						
TOTAL GENERAL FUND REVENUE		\$ 5,909,370	\$ 6,988,548	\$ 7,105,415	\$ 7,891,507	\$ 7,714,235
TOTAL GENERAL FUND EXPENSE		\$ 5,728,841	\$ 7,232,468	\$ 5,590,801	\$ 8,865,222	\$ 8,251,927
REVENUES OVER (UNDER) EXPENSE		\$ 180,529	\$ (243,920)	\$ 1,514,614	\$ (973,715)	\$ (537,692)
BEGINNING FUND BALANCE		\$ 3,403,350	\$ 3,686,424	\$ 3,442,504	\$ 4,957,118	\$ 3,983,403
ENDING FUND BALANCE		\$ 3,583,879	\$ 3,442,504	\$ 4,957,118	\$ 3,983,403	\$ 3,445,711

27 Master Budget		2023 Audited	2024 Audited	2025 Audited	2026 Budget	2027 Budget
CAPITAL IMPROVEMENT FUND (CIF)						
REVENUE, CIF						
20-310-4020	INTEREST INCOME	\$ 7,666	\$ 139,385	\$ 194,891	\$ 87,500	\$ 114,000
20-310-4024	DONATIONS				\$ -	\$ -
20-310-4025	GRANT	\$ 15,000			\$ -	\$ -
20-310-4350	TRANSFERS FROM OTHER FUNDS	\$ 772,856	\$ 4,189,250	\$ 341,962	\$ 1,973,750	\$ 1,551,505
20-370-4024	DONATIONS					\$ -
20-370-4025	GRANT	\$ 25,000				\$ -
20-370-4350	TRANSFERS FROM OTHER FUNDS				\$ 5,750,000	\$ -
CIF REVENUE TOTAL		\$ 820,522	\$ 4,328,635	\$ 536,853	\$ 7,811,250	\$ 1,665,505
EXPENSE, CIF						
20-410-5312	NEWSLETTER				\$ -	\$ -
20-410-5329	SOFTWARE TECHNICAL SUPPORT				\$ -	\$ -
20-410-5341	BANK CHARGES				\$ -	\$ -
20-410-5346	CONSULTING EXPENSE	\$ 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	PLANT OPERATING COSTS	\$ 80,050	\$ 143,506	\$ 93,208	\$ 6,293,655	\$ 1,300,000
20-410-5398	TRANSFER TO CAPITAL RESERVE	\$ (5,000)			\$ -	\$ -
20-420-5350	MAINTENANCE REPAIR				\$ -	\$ -
20-420-5370	FURNITURE, FIXTURE & EQ.	\$ 14,833	\$ 89,289		\$ -	\$ -
20-420-5371	FACILITY REPAIR & DEVELOPMENT			\$ 6,551	\$ -	\$ 4,885,000
20-430-5346	CONSULTING EXPENSE				\$ -	\$ -
20-430-5350	MAINTENANCE REPAIR				\$ -	\$ -
20-430-5370	FURNITURE, FIXTURE, & EQ.	\$ 89,119	\$ 38,088		\$ -	\$ -
20-430-5371	FACILITY REPAIR & DEVELOPMENT			\$ 1,359,150	\$ -	\$ -
20-470-5346	CONSULTING EXPENSE				\$ -	\$ -
20-470-5370	FURNITURE, FIXTURES, & EQUIPMENT				\$ -	\$ -
20-470-5371	FACILITY REPAIR & DEVELOPMENT	\$ (9,754)			\$ -	\$ -
20-470-5398	TRANSFER OUT	\$ 4,877				
20-490-5352	PROGRAM EQUIPMENT				\$ -	\$ -
20-490-5370	FURNITURE, FIXTURE & EQ.	\$ 14	\$ 613	\$ 1,700	\$ -	\$ -
CIF EXPENSE TOTAL		\$ 184,125	\$ 271,496	\$ 1,460,609	\$ 6,293,655	\$ 4,885,000
CAPITAL IMPROVEMENT (CIF) FUND SUMMARY						
TOTAL CIF REVENUE		\$ 820,522	\$ 4,328,635	\$ 536,853	\$ 7,811,250	\$ 1,665,505
TOTAL CIF EXPENSE		\$ 184,125	\$ 271,496	\$ 1,460,609	\$ 6,293,655	\$ 4,885,000
REVENUE OVER (UNDER) EXPENSE		\$ 636,397	\$ 4,057,139	\$ (923,756)	\$ 1,517,595	\$ (3,219,495)
BEGINNING FUND BALANCE		\$ 256,810	\$ 893,207	\$ 4,950,346	\$ 4,026,320	\$ 5,543,915
ENDING FUND BALANCE		\$ 893,207	\$ 4,950,346	\$ 4,026,320	\$ 5,543,915	\$ 2,324,420
CAPITAL RESERVE FUND						
REVENUE, CRF						
40-310-4020	INTEREST INCOME	\$ 39,822	\$ 42,611	\$ 36,531	\$ 41,000	\$ 17,100
40-310-4022	CAPITAL CAMPAIGN				\$ -	\$ -
40-310-4025	GRANT REVENUES				\$ 191,215	\$ -
40-310-4050	RENTAL PROPERTY INCOME				\$ -	\$ -
40-310-4350	TRANSFER FROM GEN FUND				\$ 152,435	\$ -
CRF REVENUE TOTAL		\$ 39,822	\$ 42,611	\$ 36,531	\$ 384,650	\$ 17,100
EXPENSE, CRF						
40-410-5398	TRANSFER TO OTHER FUNDS				\$ 750,000	\$ 191,000
CRF EXPENSE TOTAL		\$ -	\$ -	\$ -	\$ 750,000	\$ 191,000
CAPITAL RESERVE (CRF) FUND SUMMARY						
TOTAL CAPITAL RESERVE REVENUE		\$ 39,822	\$ 42,611	\$ 36,531	\$ 384,650	\$ 17,100
TOTAL CAPITAL RESERVE EXPENSE		\$ -	\$ -	\$ -	\$ 750,000	\$ 191,000
REVENUE OVER (UNDER) EXPENSE		\$ 39,822	\$ 42,611	\$ 36,531	\$ (365,350)	\$ (173,900)
BEGINNING FUND BALANCE		\$ 745,167	\$ 784,989	\$ 827,600	\$ 868,600	\$ 503,250
ENDING FUND BALANCE		\$ 784,989	\$ 827,600	\$ 864,131	\$ 503,250	\$ 329,350

27 Master Budget		2023 Audited	2024 Audited	2025 Audited	2026 Budget	2027 Budget
CONSERVATION TRUST FUND						
REVENUE, CTF						
60-310-4020	INTEREST INCOME	\$ 18,833	\$ 29,856	\$ 27,122	\$ 28,000	\$ 19,000
60-310-4026	LOTTERY	\$ 238,869	\$ 210,698	\$ 207,331	\$ 200,000	\$ 140,000
60-310-4350	TRANSFER FROM CAPITAL RESERVE				\$ -	\$ -
CTF REVENUE TOTAL		\$ 257,702	\$ 240,554	\$ 234,453	\$ 228,000	\$ 159,000
EXPENSE, CTF						
60-410-5341	BANK FEES				\$ -	\$ -
60-410-5346	CONSULTING EXPENSE				\$ -	\$ -
60-410-5350	MAINTENANCE REPAIR				\$ -	\$ -
60-410-5371	FACILITY REPAIR & DEVELOPMENT	\$ 18,759	\$ 931	\$ 98,625	\$ 183,198	\$ 711,698
60-410-5398	TRANSFER TO OTHER FUNDS	\$ (10,000)			\$ -	\$ -
60-420-5370	FURNITURE, FIXTURES & EQ	\$ 19,381		\$ 63,698		
60-430-5350	MAINTENANCE REPAIR				\$ -	\$ -
60-430-5351	MAINTENANCE SUPPLY				\$ -	\$ -
60-430-5352	PROGRAM EQUIPMENT				\$ -	\$ -
60-430-5370	FURNITURE, FIXTURES & EQ	\$ 16,585		\$ 29,500	\$ -	\$ -
60-430-5371	FACILITY REPAIR & DEVELOPMENT		\$ 14,612	\$ 35,692	\$ -	\$ -
60-460-5352	PROGRAM EQUIPMENT			\$ 58,030	\$ -	\$ -
60-490-5371	FACILITY REPAIR & DEVELOPMENT	\$ 20,033	\$ 2,675		\$ -	\$ -
CTF EXPENSES TOTAL		\$ 74,758	\$ 18,218	\$ 285,545	\$ 183,198	\$ 711,698
CONSERVATION TRUST FUND (CTF) SUMMARY						
TOTAL CONSERVATION TRUST REVENUE		\$ 257,702	\$ 240,554	\$ 234,453	\$ 228,000	\$ 159,000
TOTAL CONSERVATION TRUST EXPENSE		\$ 74,758	\$ 18,218	\$ 285,545	\$ 183,198	\$ 711,698
REVENUE OVER (UNDER) EXPENSE		\$ 182,944	\$ 222,336	\$ (51,092)	\$ 44,802	\$ (552,698)
BEGINNING FUND BALANCE		\$ 278,165	\$ 461,109	\$ 683,445	\$ 632,353	\$ 677,155
ENDING FUND BALANCE		\$ 461,109	\$ 683,445	\$ 632,353	\$ 677,155	\$ 124,457
SALES TAX FUND						
REVENUE, SALES TAX						
70-310-4005	SALES TAX PROCEEDS	\$ 2,813,234	\$ 2,851,307	\$ 3,193,037	\$ 3,027,803	\$ 3,030,000
70-310-4020	INTEREST INCOME	\$ 220,454	\$ 109,309	\$ 167,052	\$ 74,688	\$ 80,172
70-310-4021	LEASE PURCHASE PROCEEDS				\$ -	\$ -
70-310-4350	TRANSFERS FROM CAPITAL RESERVE				\$ -	\$ -
SALES TAX REVENUE TOTAL		\$ 3,033,688	\$ 2,960,616	\$ 3,360,089	\$ 3,102,491	\$ 3,110,172
EXPENSES, SALES TAX						
70-410-5341	BANK CHARGES	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
70-410-5371	FACILITY REPAIR				\$ -	\$ -
70-410-5383	LEASE PURCHASE	\$ 1,907,125	\$ 1,908,625	\$ 3,817,241	\$ 1,633,500	\$ 1,633,500
70-410-5398	TRANSFER TO CIF AND CRF		\$ 2,246,187	\$ 341,692	\$ 5,000,000	\$ -
70-420-5378	FURNITURE, FIXTURE & EQUIPMENT				\$ -	\$ -
SALES TAX EXPENSE TOTAL		\$ 1,909,125	\$ 4,156,812	\$ 4,158,933	\$ 6,635,500	\$ 1,635,500
SALES TAX FUND SUMMARY						
TOTAL SALES TAX FUND REVENUE		\$ 3,033,688	\$ 2,960,616	\$ 3,360,089	\$ 3,102,491	\$ 3,110,172
TOTAL SALES TAX FUND EXPENSE		\$ 1,909,125	\$ 4,156,812	\$ 4,158,933	\$ 6,635,500	\$ 1,635,500
REVENUE OVER (UNDER) EXPENSE		\$ 1,124,563	\$ (1,196,196)	\$ (798,844)	\$ (3,533,009)	\$ 1,474,672
BEGINNING FUND BALANCE		\$ 4,797,113	\$ 5,921,676	\$ 4,725,480	\$ 3,926,636	\$ 393,627
ENDING FUND BALANCE		\$ 5,921,676	\$ 4,725,480	\$ 3,926,636	\$ 393,627	\$ 1,868,299
SUMMARY OF ALL FUNDS						
GENERAL FUND ENDING BALANCE		\$ 3,583,879	\$ 3,442,504	\$ 4,957,118	\$ 3,983,403	\$ 3,445,711
CIF FUND END BALANCE		\$ 893,207	\$ 4,950,346	\$ 4,026,320	\$ 5,543,915	\$ 2,324,420
CAPITAL RESERVE FUND END BALANCE		\$ 784,989	\$ 827,600	\$ 864,131	\$ 503,250	\$ 329,350
CTF END BALANCE		\$ 461,109	\$ 683,445	\$ 632,353	\$ 677,155	\$ 124,457
SALES TAX FUND END BALANCE		\$ 5,921,676	\$ 4,725,480	\$ 3,926,636	\$ 393,627	\$ 1,868,299
TOTAL BALANCE ALL FUNDS		\$ 11,644,860	\$ 14,629,375	\$ 14,406,558	\$ 11,101,350	\$ 8,092,236
Net Position Change From Previous Year		\$ 2,046,099	\$ (41,958)	\$ (1,112,850)	\$ (3,305,208)	\$ (3,009,114)
GENERAL FUND						
TOTAL EMPLOYEE WAGES		\$ 2,557,685	\$ 2,813,436	\$ 2,797,569	\$ 3,067,036	\$ 3,208,076
PERSONNEL EXPENSES		\$ 3,430,322	\$ 3,768,816	\$ 3,838,962	\$ 4,263,091	\$ 4,534,188
OPERATIONS (non personnel)		\$ 1,525,663	\$ 1,709,510	\$ 1,751,839	\$ 2,447,857	\$ 2,357,234
CAPITAL EXPENSES		\$ 258,883	\$ 289,714	\$ 1,746,154	\$ 6,476,853	\$ 5,596,698