GLENCOE PARK DISTRICT

BUDGET

FISCAL YEAR 2024/25

FINAL DRAFT

GLENCOE PARK DISTRICT

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GLENCOE PARK DISTRICT
FY2024/25 BUDGET – FINAL DRAFT

TABLE OF CONTENTS **Page #**

GLENCOE PARK DISTRICT
FY2024/25 BUDGET – FINAL DRAFT

TABLE OF CONTENTS **Page #**

TAB 1

DIRECTOR OF FINANCE MEMO- FY 2024/25 BUDGET SUMMARY/OVERVIEW

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GLENCOE PARK DISTRICT

TO: Board of Park Commissioners DATE: March 19, 2024

FROM: John Cutrera, Director of Finance/Human Resources

cc: Lisa Sheppard, Bobby Collins, Kyle Kuhs

SUBJECT: FY 2024/25 BUDGET – APPROVAL DRAFT

INTRODUCTION

This memorandum has been prepared to provide the Board with a better overall understanding of the budget, and specifically to assist the Board in reviewing and summarizing the Fiscal Year 2024/25 Budget. This budget is scheduled to be discussed and approved by the Board at the regular board meeting on March 19, 2024. Many hours of preparation, involving all levels of staff, have gone into the development of this budget.

To provide consistency for comparison, staff continues to use the same format in preparing this budget as in past years beginning with "Budget Premises" stated in this BUDGET MEMORANDUM/OVERVIEW. These premises represent the foundation upon which the budget is constructed. The BUDGET SUMMARIES section in Tab 2 gives a summary overview of operating revenues, operating expenses, net surplus/ (deficit), fund balances, and a specific look at the Corporate and Recreation Fund balances. The NARRATIVE REVIEW then follows in Tab 3, followed by the DETAIL BUDGETS BY FUND in Tab 4. The CAPITAL PROJECTS PROGRAM in Tab 5 is a review of proposed capital improvements and purchases which were identified by staff and Board as priority projects. Operational capital is shown in Appendix A and Master Plan Capital Project Funds (65 and 69) capital is shown in Appendix B. Tab 6 provides a SUMMARY OF THE BUDGET BY CATEGORIES of operating revenues and expenses. In Tab 7 are memorandums explaining rationale for the proposed merit increase and proposed conferences/training/tuition. In Tab 8 is the updated 5-year Budget Projection Plan. Tab 9 reflects recreation program fees and facility fees that impact total revenues.

BUDGET PREMISES

The Fiscal Year 2024/25 Budget and related capital improvements/projects program were developed based upon the following premises:

1. To continue to provide existing levels of service and to provide the residents of the Glencoe Park District with new and increased levels of service at the Takiff and Weinberg Centers, as well as other facilities and parks within the District, as directed.

2. The Park District adopted an *operating* Tax Levy Ordinance this past November in the amount of $5,415,500 for tax year 2023 (Fiscal Year 2024/25). This operating levy represents an 5.15% increase over the previous year, and as in prior years is intended to

capture all new growth available in the midst of the tax cap. For tax year 2023, old growth will be capped at 5.0% in accordance with PTELL. The *total* levy also includes $1,314,450 in debt service for principal and interest payments on the District's two outstanding bond issues.

3. Strive to maintain a Board-approved level for annual operating reserve fund balances within both the Corporate Fund (50%) and Recreation Fund (50%), per the District's Fund Balance Policy. Staff is pleased to report that the FY2024/25 Budget reflects reserve levels above the minimum guidelines.

4. Based on the District's ability to meet these Fund Balance Policy requirements, it is the Board's past practice and philosophy to commit a portion of these monies to future Master Plan projects. Typically, this is done by formal board action at the February Board Meeting. Staff has proposed an $800,000 transfer from the Corporate Fund and a $1,200,000 transfer from the Recreation Fund to Fund 69 in the FY24/25 Budget.

5. The proposed capital program provides for maintenance, improvements and equipment purchases. Staff recommends that the capital program include the following:

   A. The **Capital Projects Fund (65)** be used to fund **$657,200** in projects. (See Tab 5).

   B. The **Corporate Fund** be used to fund **$282,050** in **operational** capital improvements.

   C. The **Recreation Fund** be used to fund **$29,867** in **operational** capital improvements.

   D. The **Special Recreation Fund** be used to fund **$170,000** in **operational** ADA-related capital improvements.

   E. The **Liability Fund** be used to fund **$120,000** in **operational** safety-related capital items.

   F. The **Master Plan Capital Fund (69)** be used to fund **$1,062,000** in capital improvements/projects related to the master plan. New and continued projects for FY2024/25 include tennis court and ball field renovations and the installation of a gas kiln.

6. Each year, the Park Board authorizes a merit pool which is spread to Grade 1 (full-time) employees, excluding the Executive Director's position. A 4.5% merit pool was approved by the Board and is included in this Draft of the Fiscal Year 2024/25 Budget. The County Clerk will use 5.0% for calculation of the tax cap in tax year 2023. See Tab 7 for an additional detailed memo on the proposed merit pool.

7. Accomplish #1-6 above, in accordance with the already adopted tax levy and the Park Board's historically expressed desire of maintaining the composite tax rate at a responsible level which is reflective of the community's preparedness to support local park and recreation services.

BUDGET SUMMARIES

This section provides a financial summary of all funds as related to:

1. Summary – FY 2023/24 Budget,
   FY 2023/24 Projections,
   FY 2024/25 Budget (Schedule 1)
2. FY2023/24 Budget (Schedule 2)
3. FY2023/24 Projections (Schedule 3)
4. FY2024/25 Budget (Schedule 4)
5. Revenues (Table I)
6. Expenditures (Table II)
7. Net Surplus/ (Deficit) (Table III)
8. Fund Balances (Table IV)
9. Corporate and Recreation Fund Balance Summaries
10. Summary of Recreation Program By Program Category
11. Overview of Recreation Fund Budget

As of **February 29, 2024**, the projected **Fund Balance in the Corporate Fund** of **$2,187,155** meets the reserve guideline of 50% of operating expenditures. (This compares to expected ending balance per last year's budget of $1,614,326 – an increase of $572,829). This increase is due in large part to a significant increase in interest income and lower than expected actual operating costs due to various unfilled positions)

As of **February 29, 2024,** the projected **Fund Balance in the Recreation Fund** of **$5,626,479** meets the reserve guideline of 50% of operating expenditures. (This compares to expected ending balance per last year's budget of $4,690,882 – an increase of $935,597). This increase is due in large part to a significant increase in interest income and lower than expected actual operating costs due to various unfilled positions along with very strong recreation programming results)

Given these fund balance levels, and per the District's Fund Balance Policy, staff proposes that approval of transfers from the Corporate Funds and Recreation Funds in the amounts of $800,000 and $1,200,000, respectively, take place at the February 20, 2024 Board Meeting. The funds will then be transferred in June after the annual audit has been approved and balances are final. **In the past ten years, the Board has now approved a total of $10.5 million to be "committed" for future master plan improvements/capital projects, which means no added debt for taxpayers to complete projects identified as part of the master plan process.**

As of **February 28, 2025,** given that budget projections are accurate, the operating fund balance in the Corporate Fund will stand at approximately **$1,782,489**, and in the Recreation Fund, it will stand at approximately **$4,870,776.**

CAPITAL PROJECTS PROGRAM

The projects and items being recommended to the Board of Park Commissioners for completion in Fiscal Year 2024/25 are identified in Tab 5.

The proposed master plan capital projects to be funded from **Fund 69** are shown below.

1.	Central Tennis Court	$	380,000
2.	Watts Tennis Court	$	300,000
3.	Watts/West Ballfield Renovations	$	77,000
4.	Gas Kiln Install	$	80,000
5.	Design/Contingency/Attestation	$	225,000

CONCLUSION

The operating portions of the proposed budget were developed in keeping with past practice. In essence, most line items were adjusted based on the current actuals projected in FY2023/24, and reflect tax revenues as approved in the Tax Levy Ordinance, along with program fees, licenses, rentals, and other income. On the expense side, adjustments were made to reflect anticipated inflationary increases for supplies and services, or specified increases/ decreases where costs are known.

As discussed in the “Budget Premises” section of this memorandum, the proposed capital improvements represent projects and purchases needed to maintain the total park system. Staff acknowledges that the capital improvements/projects portion of the Fiscal Year 2024/25 Budget could still be amended by the Board. Given the further prioritization of the master plan projects, additional capital projects could be identified to be completed in the near future.

The accompanying budget document is the result of many hours of effort expended by staff. I would personally like to thank all who helped in the development of this FY2024/25 Budget.

As always, please don't hesitate to call if you desire a clarification or additional information.

TAB 2

FY 2024/25 BUDGET SUMMARIES

SUMMARY - FY2023/24 BUDGET, FY2023/24 PROJECTIONS, FY2024/25 BUDGET

Schedule 1

	TOTAL BUDGETED FY 24 REVENUE	TOTAL PROJECTED FY 24 REVENUE	FY 25 BUDGETED REVENUE	FY 24 BUDGETED EXPENDITURES - G&A ALLOCATED	FY 24 PROJECTED EXPENDITURES - G&A ALLOCATED	FY 25 BUDGETED EXPENDITURES - G&A ALLOCATED	FY 24 BUDGETED EXCESS REV OVER EXPENDITURES	FY 24 PROJECTED EXCESS REV OVER EXPENDITURES	FY 25 BUDGETED EXCESS REV OVER EXPENDITURES
CORPORATE FUND									
Administration	$ 2,670,000	$ 2,921,300	$ 2,934,000	$ -	$ -	$ -	$ 2,670,000	$ 2,921,300	$ 2,934,000
General and Administration	-	-	-	-	-	-	-	-	-
Parks Department	26,852	76,323	27,400	1,764,057	1,672,400	1,783,167	(1,737,205)	(1,596,077)	(1,755,767)
Weinberg Ice Center	237,040	237,255	271,756	403,336	393,073	443,966	(166,296)	(155,818)	(172,210)
Beach	398,540	350,765	370,160	375,615	357,647	373,207	22,925	(6,882)	(3,047)
Boathouse	128,093	129,766	154,292	218,426	218,461	236,934	(90,333)	(88,695)	(82,642)
CORPORATE - TOTAL	3,460,525	3,715,409	3,757,608	2,761,434	2,641,581	2,837,274	699,091	1,073,828	920,334
RECREATION FUND									
Administration/Takiff	1,471,988	1,624,564	1,620,443	2,903,869	2,758,466	2,950,489	(1,431,881)	(1,133,902)	(1,330,046)
Recreation Programs	4,338,174	4,586,815	4,669,134	2,751,971	2,893,984	3,003,472	1,586,203	1,692,831	1,665,662
Children's Circle	2,036,780	2,010,807	2,111,575	2,030,645	1,820,794	2,010,191	6,135	190,013	101,384
Fitness	62,835	67,240	69,920	61,264	63,766	62,623	1,571	3,474	7,297
RECREATION - TOTAL	7,909,777	8,289,426	8,471,072	7,747,749	7,537,010	8,026,775	162,028	752,416	444,297
MAJOR OPERATING - TOTAL	$ 11,370,302	$ 12,004,835	$ 12,228,680	$ 10,509,183	$ 10,178,591	$ 10,864,049	$ 861,119	$ 1,826,244	$ 1,364,631
OTHER OPERATING FUNDS									
SPECIAL RECREATION FUND	$ 390,000	$ 350,000	$ 315,000	$ 692,900	$ 579,900	$ 355,000	$ (302,900)	$ (229,900)	$ (40,000)
PENSION/RETIREMENT FUND	299,600	308,000	335,300	339,600	339,600	335,000	(40,000)	(31,600)	300
SOCIAL SECURITY/MEDICARE FUND	330,800	334,000	426,500	348,075	348,075	407,000	(17,275)	(14,075)	19,500
BOND & INTEREST FUND	1,124,159	1,141,659	1,390,000	1,318,650	1,318,642	1,315,200	(194,491)	(176,983)	74,800
LIABILITY INSURANCE FUND	234,400	240,000	284,000	267,700	300,146	310,453	(33,300)	(60,146)	(26,453)
WORKERS' COMPENSATION FUND	33,500	35,000	37,500	46,000	46,000	50,000	(12,500)	(11,000)	(12,500)
AUDIT FUND	16,367	16,367	17,500	16,000	16,000	15,650	367	367	1,850
CAPITAL FUNDS:									
CAPITAL PROJECTS FUND	$ 2,000	$ 6,000	$ 5,000	$ 729,473	$ 619,447	$ 657,200	$ (727,473)	$ (613,447)	$ (652,200)
2020 BOND PROCEEDS	20,000	38,886	-	2,181,501	2,151,075	-	(2,161,501)	(2,112,189)	-
MASTER PLAN CAPITAL FUND	75,000	2,217,667	1,146,212	4,671,631	4,752,069	1,062,000	(4,596,631)	(2,534,402)	84,212
SUBTOTAL - CAPITAL FUNDS	97,000	2,262,553	1,151,212	7,582,605	7,522,591	1,719,200	(7,485,605)	(5,260,038)	(567,988)
ALL FUNDS - TOTAL	$ 13,896,128	$ 16,692,414	$ 16,185,692	$ 21,120,713	$ 20,649,545	$ 15,371,552	$ (7,224,585)	$ (3,957,131)	$ 814,140

FY2023/24 BUDGET

Schedule 2

	BUDGETED FY 24 REVENUE	BUDGETED FY 24 EXPENDITURES	FY 24 G&A ALLOCATION	BUDGETED FY 24 EXPENDITURES - G&A ALLOCATED	BUDGETED EXCESS REV OVER (UNDER) EXPENDITURES	INTERFUND TRANSFERS	PROJECTED NET CHANGE IN FUND BALANCE	BEGINNING FUND BALANCE	ENDING FUND BALANCE	FUND BALANCE AS A % OF TOTAL EXPENDITURES
CORPORATE FUND										
Administration	$ 2,670,000	$ -	$ -	$ -	$ 2,670,000	$ (1,365,000)	$ 1,305,000			
General and Administration	-	1,505,622	(1,505,622)	-	-	-	-			
Parks Department	26,852	1,342,484	421,573	1,764,057	(1,737,205)	-	(1,737,205)			
Weinberg Ice Center	237,040	343,111	60,225	403,336	(166,296)	-	(166,296)			
Beach	398,540	307,109	68,506	375,615	22,925	-	22,925			
Boathouse	128,093	181,538	36,888	218,426	(90,333)	-	(90,333)			
CORPORATE - TOTAL	3,460,525	3,679,864	(918,430)	2,761,434	699,091	(1,365,000)	(665,909)	2,280,235	1,614,326	**58.46%**
RECREATION FUND										
Administration/Takiff	1,471,988	2,045,664	858,205	2,903,869	(1,431,881)	(550,000)	(1,981,881)			
Recreation Programs	4,338,174	2,751,971	-	2,751,971	1,586,203	-	1,586,203			
Children's Circle	2,036,780	1,970,420	60,225	2,030,645	6,135	-	6,135			
Fitness	62,835	61,264	-	61,264	1,571	-	1,571			
RECREATION - TOTAL	7,909,777	6,829,319	918,430	7,747,749	162,028	(550,000)	(387,972)	5,078,854	4,690,882	**60.55%**
MAJOR OPERATING - TOTAL	$ 11,370,302	$ 10,509,183	$ -	$ 10,509,183	$ 861,119	$ (1,915,000)	$ (1,053,881)	$ 7,359,089	$ 6,305,208	**60.00%**
OTHER OPERATING FUNDS										
SPECIAL RECREATION FUND*	$ 390,000	$ 692,900	$ -	$ 692,900	$ (302,900)	$ -	$ (302,900)	$ 349,997	$ 47,097	**28.60%**
PENSION/RETIREMENT FUND	299,600	339,600	-	339,600	(40,000)	-	(40,000)	261,481	221,481	**65.22%**
SOCIAL SECURITY/MEDICARE FUND	330,800	348,075	-	348,075	(17,275)	-	(17,275)	102,657	85,382	**24.53%**
BOND & INTEREST FUND	1,124,159	1,318,650	-	1,318,650	(194,491)	-	(194,491)	505,759	311,268	**23.61%**
LIABILITY INSURANCE FUND	234,400	267,700	-	267,700	(33,300)	-	(33,300)	101,157	67,857	**25.35%**
WORKERS' COMPENSATION FUND	33,500	46,000	-	46,000	(12,500)	-	(12,500)	39,814	27,314	**59.38%**
AUDIT FUND	16,367	16,000	-	16,000	367	-	367	6,063	6,430	**40.19%**
CAPITAL FUNDS:										
CAPITAL PROJECTS FUND	$ 2,000	$ 729,473	$ -	$ 729,473	$ (727,473)	$ 515,000	$ (212,473)	$ 259,949	$ 47,476	
2020 BOND PROCEEDS	20,000	2,181,501	-	2,181,501	(2,161,501)	-	(2,161,501)	2,161,501	-	
MASTER PLAN CAPITAL FUND	75,000	4,671,631	-	4,671,631	(4,596,631)	1,400,000	(3,196,631)	4,683,780	1,487,149	
SUBTOTAL - CAPITAL FUNDS	97,000	7,582,605	-	7,582,605	(7,485,605)	1,915,000	(5,570,605)	7,105,230	1,534,625	**N/A**
ALL FUNDS - TOTAL	$ 13,896,128	$ 21,120,713	$ -	$ 21,120,713	$ (7,224,585)	$ -	$ (7,224,585)	$ 15,831,247	$ 8,606,662	

*Fund balance % excludes one time capital expenditures

FY2023/24 PROJECTIONS

Schedule 3

	PROJECTED FY 24 REVENUE	PROJECTED FY 24 EXPENDITURES	FY 24 G&A ALLOCATION	PROJECTED FY 24 EXPENDITURES - G&A ALLOCATED	PROJECTED EXCESS REV OVER (UNDER) EXPENDITURES	INTERFUND TRANSFERS	PROJECTED NET CHANGE IN FUND BALANCE	BEGINNING FUND BALANCE	ENDING FUND BALANCE	FUND BALANCE AS A % OF TOTAL EXPENDITURES
CORPORATE FUND										
Administration	$ 2,921,300	$ -	$ -	$ -	$ 2,921,300	$ (1,365,000)	$ 1,556,300			
General and Administration	-	1,417,744	(1,417,744)	-	-	-	-			
Parks Department	76,323	1,275,432	396,968	1,672,400	(1,596,077)	-	(1,596,077)			
Weinberg Ice Center	237,255	336,363	56,710	393,073	(155,818)	-	(155,818)			
Beach	350,765	293,140	64,507	357,647	(6,882)	-	(6,882)			
Boathouse	129,766	183,726	34,735	218,461	(88,695)	-	(88,695)			
CORPORATE - TOTAL	3,715,409	3,506,405	(864,824)	2,641,581	1,073,828	(1,365,000)	(291,172)	2,478,327	2,187,155	**82.80%**
RECREATION FUND										
Administration/Takiff	1,624,564	1,950,352	808,114	2,758,466	(1,133,902)	(550,000)	(1,683,902)			
Recreation Programs	4,586,815	2,893,984	-	2,893,984	1,692,831	-	1,692,831			
Children's Circle	2,010,807	1,764,084	56,710	1,820,794	190,013	-	190,013			
Fitness	67,240	63,766	-	63,766	3,474	-	3,474			
RECREATION - TOTAL	8,289,426	6,672,186	864,824	7,537,010	752,416	(550,000)	202,416	5,424,063	5,626,479	**74.65%**
MAJOR OPERATING - TOTAL	$ 12,004,835	$ 10,178,591	$ -	$ 10,178,591	$ 1,826,244	$ (1,915,000)	$ (88,756)	$ 7,902,390	$ 7,813,634	**76.77%**
OTHER OPERATING FUNDS										
SPECIAL RECREATION FUND*	$ 350,000	$ 579,900	$ -	$ 579,900	$ (229,900)	$ -	$ (229,900)	$ 391,336	$ 161,436	**100.90%**
PENSION/RETIREMENT FUND	308,000	339,600	-	339,600	(31,600)	-	(31,600)	267,248	235,648	**69.39%**
SOCIAL SECURITY/MEDICARE FUND	334,000	348,075	-	348,075	(14,075)	-	(14,075)	98,678	84,603	**24.31%**
BOND & INTEREST FUND	1,141,659	1,318,642	-	1,318,642	(176,983)	-	(176,983)	535,690	358,707	**27.20%**
LIABILITY INSURANCE FUND	240,000	300,146	-	300,146	(60,146)	-	(60,146)	134,159	74,013	**24.66%**
WORKERS' COMPENSATION FUND	35,000	46,000	-	46,000	(11,000)	-	(11,000)	48,608	37,608	**81.76%**
AUDIT FUND	16,367	16,000	-	16,000	367	-	367	7,201	7,568	**47.30%**
CAPITAL FUNDS:										
CAPITAL PROJECTS FUND	$ 6,000	$ 619,447	$ -	$ 619,447	$ (613,447)	$ 515,000	$ (98,447)	$ 268,822	$ 170,375	
2020 BOND PROCEEDS	38,886	2,151,075	-	2,151,075	(2,112,189)		(2,112,189)	2,112,189	-	
MASTER PLAN CAPITAL FUND	2,217,667	4,752,069	-	4,752,069	(2,534,402)	1,400,000	(1,134,402)	4,748,449	3,614,047	
SUBTOTAL - CAPITAL FUNDS	2,262,553	7,522,591	-	7,522,591	(5,260,038)	1,915,000	(3,345,038)	7,129,460	3,784,422	**N/A**
ALL FUNDS - TOTAL	$ 16,692,414	$ 20,649,545	$ -	$ 20,649,545	$ (3,957,131)	$ -	$ (3,957,131)	$ 16,514,770	$ 12,557,639	

*Fund balance % excludes one time capital expenditures

FY2024/25 BUDGET

Schedule 4

	FY 25 BUDGETED REVENUE	FY 25 BUDGETED EXPENDITURES	FY 25 G&A ALLOCATION	FY 25 BUDGETED EXPENDITURES - G&A ALLOCATED	FY 25 EXCESS REV OVER (UNDER) EXPENDITURES	FY 25 TRANSFERS	FY 25 CHANGE IN FUND BALANCE	BEGINNING FUND BALANCE	ENDING FUND BALANCE	FUND BALANCE AS A % OF TOTAL EXPENDITURES
CORPORATE FUND										
Administration	$ 2,934,000	$ -	$ -	$ -	$ 2,934,000	$ (1,325,000)	$ 1,609,000			
General and Administration	-	1,434,902	(1,434,902)	-	-	-	-			
Parks Department	27,400	1,381,394	401,773	1,783,167	(1,755,767)	-	(1,755,767)			
Weinberg Ice Center	271,756	386,570	57,396	443,966	(172,210)	-	(172,210)			
Beach	370,160	307,919	65,288	373,207	(3,047)	-	(3,047)			
Boathouse	154,292	201,779	35,155	236,934	(82,642)	-	(82,642)			
CORPORATE - TOTAL	3,757,608	3,712,564	(875,290)	2,837,274	920,334	(1,325,000)	(404,666)	2,187,155	1,782,489	**62.82%**
RECREATION FUND										
Administration/Takiff	1,620,443	2,132,595	817,894	2,950,489	(1,330,046)	(1,200,000)	(2,530,046)			
Recreation Programs	4,669,134	3,003,472	-	3,003,472	1,665,662	-	1,665,662			
Children's Circle	2,111,575	1,952,795	57,396	2,010,191	101,384	-	101,384			
Fitness	69,920	62,623	-	62,623	7,297	-	7,297			
RECREATION - TOTAL	8,471,072	7,151,485	875,290	8,026,775	444,297	(1,200,000)	(755,703)	5,626,479	4,870,776	**60.68%**
MAJOR OPERATING - TOTAL	$ 12,228,680	$ 10,864,049	$ -	$ 10,864,049	$ 1,364,631	$ (2,525,000)	$ (1,160,369)	$ 7,813,634	$ 6,653,265	**61.24%**
OTHER OPERATING FUNDS										
SPECIAL RECREATION FUND*	$ 315,000	$ 355,000	$ -	$ 355,000	$ (40,000)	$ -	$ (40,000)	$ 161,436	$ 121,436	**71.43%**
PENSION/RETIREMENT FUND	335,300	335,000	-	335,000	300	-	300	235,648	235,948	**70.43%**
SOCIAL SECURITY/MEDICARE FUND	426,500	407,000	-	407,000	19,500	-	19,500	84,603	104,103	**25.58%**
BOND & INTEREST FUND	1,390,000	1,315,200	-	1,315,200	74,800	-	74,800	358,707	433,507	**32.96%**
LIABILITY INSURANCE FUND*	284,000	310,453	-	310,453	(26,453)	-	(26,453)	74,013	47,560	**24.97%**
WORKERS' COMPENSATION FUND	37,500	50,000	-	50,000	(12,500)	-	(12,500)	37,608	25,108	**50.22%**
AUDIT FUND	17,500	15,650	-	15,650	1,850	-	1,850	7,568	9,418	**60.18%**
CAPITAL FUNDS:										
CAPITAL PROJECTS FUND	$ 5,000	$ 657,200	$ -	$ 657,200	$ (652,200)	$ 525,000	$ (127,200)	$ 170,375	$ 43,175	
2020 BOND PROCEEDS	-	-	-	-	-	-	-	-	-	
MASTER PLAN CAPITAL FUND	1,146,212	1,062,000	-	1,062,000	84,212	2,000,000	2,084,212	3,614,047	5,698,259	
SUBTOTAL - CAPITAL FUNDS	1,151,212	1,719,200	-	1,719,200	(567,988)	2,525,000	1,957,012	3,784,422	5,741,434	**N/A**
ALL FUNDS - TOTAL	$ 16,185,692	$ 15,371,552	$ -	$ 15,371,552	$ 814,140	$ -	$ 814,140	$ 12,557,639	$ 13,371,779	

*Fund balance % excludes one time capital expenditures

GLENCOE PARK DISTRICT
FY 2024/25 BUDGET
SUMMARY: REVENUES

TABLE I

	2023/24 Budget	2023/24 Projected	2024/25 Budget
10 CORPORATE FUND			
00 Administration	4,950,235	5,399,627	5,121,155
11 G & A Department	1,505,622	1,417,744	1,434,902
12 Park Maintenance	26,852	76,323	27,400
13 Weinberg Ice Center Department	237,040	237,255	271,756
14 Beach Department	398,540	350,765	370,160
15 Boathouse Department	128,093	129,766	154,292
TOTAL CORPORATE FUND	7,246,382	7,611,480	7,379,665
25 RECREATION FUND			
00 Administration/Takiff	6,550,842	7,048,627	7,246,922
25 Recreation Programs Department	4,338,174	4,586,815	4,669,134
26 Children's Circle Department	2,036,780	2,010,807	2,111,575
27 Fitness Department	62,835	67,240	69,920
TOTAL RECREATION FUND	12,988,631	13,713,489	14,097,551
30 SPECIAL RECREATION FUND	739,997	741,336	476,436
35 PENSION/RETIREMENT FUND	561,081	575,248	570,948
36 SOCIAL SECURITY/MEDICARE FUND	433,457	432,678	511,103
40 BOND & INTEREST FUND	1,629,918	1,677,349	1,748,707
45 LIABILITY INSURANCE FUND	335,557	374,159	358,013
50 WORKER'S COMPENSATION FUND	73,314	83,608	75,108
55 AUDIT FUND	22,430	23,568	25,068
TOTAL OPERATING REV(incl Carryovers)	**24,030,767**	**25,232,915**	**25,242,599**
LESS: Cash Carryovers/Reserves	(8,726,017)	(9,385,310)	(8,773,217)
LESS: Interfund/G&A Transfers In	(1,505,622)	(1,417,744)	(1,434,902)
NET OPERATING REVENUES	**13,799,128**	**14,429,861**	**15,034,480**
65 CAPITAL PROJECTS FUND	687,375	789,822	700,375
Less: Interfund Transfers - From Fund 10	(515,000)	(515,000)	(525,000)
	172,375	274,822	175,375
69 MASTER PLAN CAPITAL FUND	5,089,047	8,366,116	6,760,259
Less: Interfund Transfers - From Fund 10 and 25	(1,400,000)	(1,400,000)	(2,000,000)
	3,689,047	6,966,116	4,760,259
67 2020 BOND PROCEEDS MASTER CAPITAL FUND	20,000	2,151,075	0
Less: Interfund Transfers - From Fund 30	0	0	0
	20,000	2,151,075	0
TOTAL CAPITAL REVENUES	**5,796,422**	**11,307,013**	**7,460,634**
LESS: Cash Carryovers	(3,784,422)	(7,129,460)	(3,784,422)
LESS: Interfund Transfers In	(1,915,000)	(1,915,000)	(2,525,000)
NET CAPITAL REVENUES	**97,000**	**2,262,553**	**1,151,212**
TOTAL - ALL REVENUES	**29,827,189**	**36,539,928**	**32,703,233**
LESS: Cash Carryovers	(12,510,439)	(16,514,770)	(12,557,639)
LESS: Interfund Transfers	(3,420,622)	(3,332,744)	(3,959,902)
NET TOTAL REVENUES	**13,896,128**	**16,692,414**	**16,185,692**

*** Interfund transfers include annual G&A Dept. transfers and capital transfers.**

GLENCOE PARK DISTRICT
FY 2024/25 BUDGET
SUMMARY: EXPENSES

TABLE II

	2023/24 Budget	2023/24 Projected	2024/25 Budget
10 CORPORATE FUND			
00 Administration	1,365,000	1,365,000	1,325,000
11 G & A Department	1,505,622	1,417,744	1,434,902
12 Park Maintenance/Greenhouse Department	1,764,057	1,672,400	1,783,167
13 Weinberg Ice Center Department	403,336	393,073	443,966
14 Beach Department	375,615	357,647	373,207
15 Boathouse Department	218,426	218,461	236,934
SUB-TOTAL	5,632,056	5,424,325	5,597,176
LESS: Interfund Transfers (G&A/Capital/Other)	(2,870,622)	(2,782,744)	(2,759,902)
TOTAL CORPORATE FUND	2,761,434	2,641,581	2,837,274
25 RECREATION FUND			
00 Administration/Takiff	3,453,869	3,308,466	4,150,489
25 Recreation Programs Department	2,751,971	2,893,984	3,003,472
26 Children's Circle Department	2,030,645	1,820,794	2,010,191
27 Fitness Department	61,264	63,766	62,623
SUB-TOTAL	8,297,749	8,087,010	9,226,775
LESS: Interfund Transfers	(550,000)	(550,000)	(1,200,000)
TOTAL RECREATION FUND	7,747,749	7,537,010	8,026,775
30 SPECIAL RECREATION FUND	692,900	579,900	355,000
LESS: Interfund Transfers	0	0	0
	1,319,270	579,900	355,000
35 PENSION/RETIREMENT FUND	339,600	339,600	335,000
36 SOCIAL SECURITY/MEDICARE FUND	348,075	348,075	407,000
40 BOND & INTEREST FUND	1,318,650	1,318,642	1,315,200
45 LIABILITY INSURANCE FUND	267,700	300,146	310,453
50 WORKER'S COMPENSATION FUND	46,000	46,000	50,000
55 AUDIT FUND	16,000	16,000	15,650
TOTAL OPERATING EXPENSES	**16,958,730**	**16,459,698**	**17,612,254**
LESS: Interfund Transfers(G&A/Capital)	(3,420,622)	(3,332,744)	(3,959,902)
NET OPERATING EXPENSES	**13,538,108**	**13,126,954**	**13,652,352**
65 CAPITAL PROJECTS FUND	729,473	619,447	657,200
69 MASTER PLAN CAPITAL FUND	4,671,631	4,752,069	1,062,000
67 2020 BOND PROCEEDS MASTER CAPITAL FUND	2,181,501	2,151,075	0
TOTAL CAPITAL EXPENSES	**7,582,605**	**7,522,591**	**1,719,200**
LESS: Interfund Transfers	0	0	0
NET CAPITAL EXPENSES	**7,582,605**	**7,522,591**	**1,719,200**
TOTAL - ALL EXPENSES(incl trfs)	**24,541,335**	**23,982,289**	**19,331,454**
LESS: Total Interfund Transfers	(3,420,622)	(3,332,744)	(3,959,902)
NET TOTAL - ALL EXPENSES	**21,120,713**	**20,649,545**	**15,371,552**

GLENCOE PARK DISTRICT
FY 2024/25 BUDGET
SUMMARY: OPERATING SURPLUS/(DEFICIT)

TABLE III

	2023/24 Budget	2023/24 Projected	2024/25 Budget
10 CORPORATE FUND			
00 - Administration	3,585,235	4,034,627	3,796,155
11 - G & A Department	0	0	0
12 - Park Maintenance/Greenhouse Department	(1,737,205)	(1,596,077)	(1,755,767)
13 Weinberg Ice Center Department	(166,296)	(155,818)	(172,210)
14 Beach Department	22,925	(6,882)	(3,047)
15 Boathouse Department	(90,333)	(88,695)	(82,642)
TOTAL CORPORATE FUND	1,614,326	2,187,155	1,782,489
25 RECREATION FUND			
00 - Administration/Takiff	3,096,973	3,740,161	3,096,433
25 Recreation Programs Department	1,586,203	1,692,831	1,665,662
26 Children's Circle Department	6,135	190,013	101,384
27 Fitness Department	1,571	3,474	7,297
TOTAL RECREATION FUND	4,690,882	5,626,479	4,870,776
30 SPECIAL RECREATION FUND	47,097	161,436	121,436
35 PENSION/RETIREMENT FUND	221,481	235,648	235,948
36 SOCIAL SECURITY/MEDICARE FUND	85,382	84,603	104,103
40 BOND & INTEREST FUND	311,268	358,707	433,507
45 LIABILITY INSURANCE FUND	67,857	74,013	47,560
50 WORKER'S COMPENSATION FUND	27,314	37,608	25,108
55 AUDIT FUND	6,430	7,568	9,418
TOTAL OPERATING NET	**7,072,037**	**8,773,217**	**7,630,345**
65 CAPITAL PROJECTS FUND	47,476	170,375	43,175
69 MASTER PLAN CAPITAL FUND	1,487,149	3,614,047	5,698,259
67 2020 BOND PROCEEDS MASTER CAPITAL FUND	0	0	0
TOTAL NET - CAPITAL FUNDS	**1,534,625**	**3,784,422**	**5,741,434**
TOTAL NET - ALL FUNDS	**8,606,662**	**12,557,639**	**13,371,779**

CORPORATE FUND
GENERAL & ADMINISTRATIVE DEPARTMENT
ALLOCATION OF GENERAL & ADMINISTRATIVE COSTS

OPERATING DEPARTMENT	AS % OF TOTAL	G & A ALLOCATION
2024/25 BUDGET		
Parks & Maintenance	28%	401,773
Weinberg Ice Center	4%	57,396
Beach/Boathouse	7%	100,443
Recreation	57%	817,894
Children's Circle	4%	57,396
TOTAL		1,434,902
2023/24 PROJECTED		
Parks & Maintenance	28%	396,968
Weinberg Ice Center	4%	56,710
Beach/Boathouse	7%	99,242
Recreation	57%	808,114
Children's Circle*	4%	56,710
TOTAL		1,417,744
2023/24 BUDGET		
Parks & Maintenance	28%	421,573
Weinberg Ice Center	4%	60,225
Beach	7%	105,394
Recreation	58%	858,205
Children's Circle*	3%	60,225
TOTAL		1,505,622

*Amount previously capped

2022/23 ACTUAL		
Parks & Maintenance	28%	303,768
Weinberg Ice Center	4%	43,397
Beach	7%	75,943
Recreation	57%	618,384
Children's Circle	4%	43,397
TOTAL		1,084,889

GLENCOE PARK DISTRICT
FY 2024/25 BUDGET
FUND BALANCE SUMMARY

TABLE IV

	2/28/2023 ACTUAL FUND BAL	2/29/2024 PROJECTED FUND BAL	2/28/2025 PROJECTED FUND BAL	PROJ 2/28/25 Fund Balance % (of FY24/25 expds)
CORPORATE FUND				
Unassigned	$454,362	$1,365	$298,852	
Assigned - Medical Insurance Reserve	$75,000	$65,000	$65,000	
Committed - Fiscal Sustainability (50%)	$1,098,965	$1,320,791	$1,418,637	
Committed - Future Capital	$850,000	$800,000	$0	
CORPORATE - TOTAL FUND BALANCE	$2,478,327	$2,187,155	$1,782,489	**63%**
RECREATION FUND				
Assigned - Recreation	$1,503,333	$557,974	$757,389	
Assigned - Medical Insurance Reserve	$100,000	$100,000	$100,000	
Committed - Fiscal Sustainability (50%)	$3,270,731	$3,768,505	$4,013,388	
Committed - Future Capital	$550,000	$1,200,000	$0	
RECREATION - TOTAL FUND BALANCE	$5,424,063	$5,626,479	$4,870,776	**61%**
MINOR OPERATING FUNDS				
SPECIAL RECREATION FUND	$391,336	$161,436	$121,436	**67%**
PENSION/RETIREMENT FUND	$267,248	$235,648	$235,948	**70%**
SOCIAL SECURITY/MEDICARE FUND	$98,678	$84,603	$104,103	**26%**
BOND & INTEREST FUND	$535,690	$358,707	$433,507	**33%**
LIABILITY INSURANCE FUND	$134,159	$74,013	$47,560	**25%**
WORKERS' COMPENSATION FUND	$48,608	$37,608	$25,108	**50%**
AUDIT FUND	$7,201	$7,568	$9,418	**60%**
SUBTOTAL - OPERATING FUNDS	**$9,385,310**	**$8,773,217**	**$7,630,345**	
OTHER CAPITAL FUNDS:				
CAPITAL PROJECTS FUND	$268,822	$170,375	$43,175	
MASTER PLAN CAPITAL FUND	$4,548,449	$3,314,047	$5,298,259	
TAKIFF ROOF - SINKING FUND	$200,000	$300,000	$400,000	
2020 BOND PROCEEDS FUND	$2,112,189	$0	$0	
SUBTOTAL - CAPITAL FUNDS	**$7,129,460**	**$3,784,422**	**$5,741,434**	
TOTAL - ALL FUNDS	**$16,514,770**	**$12,557,639**	**$13,371,779**	

GLENCOE PARK DISTRICT
CORPORATE & RECREATION FUND BALANCE SUMMARY
FY2023/24 and FY2024/25

TABLE V

CORPORATE AND RECREATION FUND BALANCES

	CORPORATE FUND	RECREATION FUND	TOTAL
Unassigned/Assigned for Recreation	$1,365	$557,974	$559,339
Assigned - Medical Insurance Reserve	$65,000	$100,000	$165,000
Committed - Master Plan Capital	$800,000	$1,200,000	$2,000,000
Committed - Fiscal Sustainability	$1,320,791	$3,768,505	$5,089,296
TOTAL FUND BALANCE-2/29/24	$2,187,155	$5,626,479	$7,813,634

Unassigned/Assigned for Recreation	$298,852	$757,389	$1,056,241
Assigned - Medical Insurance Reserve	$65,000	$100,000	$165,000
Committed - Master Plan Capital	$0	$0	$0
Committed - Fiscal Sustainability	$1,418,637	$4,013,388	$5,432,025
TOTAL ESTIMATED FUND BALANCE-2/28/25	$1,782,489	$4,870,776	$6,653,265

GLENCOE PARK DISTRICT
CORPORATE FUND SUMMARY
FY2024/25 BUDGET
(Administration, G&A, Parks, Weinberg, Beach, Boathouse)

	BUDGET 2024-25	PROJECTED 2023-24	BUDGET 2023-24	ACTUAL 2022-23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19
REVENUES	$7,379,665	$7,611,480	$7,246,382					
Less:Carryover Amt.	(2,187,155)	(2,478,327)	(2,280,235)					
Less: Interfund G&A Transfers	(1,434,902)	(1,417,744)	(1,505,622)					
ACTUAL REVENUES	**3,757,608**	**3,715,409**	**3,460,525**					
EXPENSES	5,597,176	5,424,325	5,632,056					
Less: Capital Trf/Other Trf	(1,325,000)	(1,365,000)	(1,365,000)					
SUB-TOTAL	4,272,176	4,059,325	4,267,056					
Less: G&A Trf-Corp	(1,434,902)	(1,417,744)	(1,505,622)					
ACTUAL EXPENSES	**2,837,274**	**2,641,581**	**2,761,434**					
Est/Actual Fund Balance as of 02-28/29-XX	**$1,782,489**	**$2,187,155**	**$1,614,326**	**$2,478,327**	**$2,894,551**	**$2,710,569**	**$2,724,416**	**$2,516,828**
Breakdown of Fund Balance:								
Unassigned	298,852	1,365	158,609	454,362	1,145,586	1,132,538	747,828	779,228
Assigned - Medical Insurance Reserve	65,000	65,000	75,000	75,000	50,000	10,000	12,000	13,000
Committed - Fiscal Sustainability	1,418,637	1,320,791	1,380,717	1,098,965	1,098,965	1,268,031	1,314,588	1,424,600
Committed - Master Plan Capital	-	800,000	-	850,000	600,000	300,000	650,000	300,000
	$1,782,489	**$2,187,155**	**$1,614,326**	**$2,478,327**	**$2,894,551**	**$2,710,569**	**$2,724,416**	**$2,516,828**

GLENCOE PARK DISTRICT
RECREATION FUND SUMMARY
FY2024/25 BUDGET
(Administration/Takiff Center, Recreation Programs, Children's Circle, Fitness)

	BUDGET 2024-25	PROJECTED 2023-24	BUDGET 2023-24	ACTUAL 2022-23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19
REVENUES	14,097,551	13,713,489	12,988,631					
Less: Carryover Amt.	(5,626,479)	(5,424,063)	(5,078,854)					
ACTUAL REVENUES	**8,471,072**	**8,289,426**	**7,909,777**					
EXPENSES	9,226,775	8,087,010	8,297,749					
Less: Capital Trf	(1,200,000)	(550,000)	(550,000)					
ACTUAL EXPENSES	**8,026,775**	**7,537,010**	**7,747,749**					
Est/Actual Fund Balance as of 02-28/29-XX	**$4,870,776**	**$5,626,479**	**$4,690,882**	**$5,424,063**	**$4,627,734**	**$3,446,749**	**$4,009,082**	**$3,954,431**
Breakdown of Fund Balance:								
Assigned for Recreation	757,389	557,974	717,008	1,503,333	432,004	1,399,782	689,816	850,012
Assigned - Medical Insurance Reserve	100,000	100,000	100,000	100,000	75,000	-	-	-
Committed - Master Plan Capital	-	1,200,000	-	550,000	850,000	0	850,000	700,000
Committed - Fiscal Sustainability	4,013,388	3,768,505	3,873,875	3,270,731	3,270,731	2,046,967	2,469,266	2,404,419
	$4,870,776	**$5,626,479**	**$4,690,882**	**$5,424,063**	**$4,627,734**	**$3,446,749**	**$4,009,082**	**$3,954,431**

GLENCOE PARK DISTRICT
Summary of Recreation Programs - by Program Category
Fiscal Year 2024/25 Budget

	PROGRAM CATEGORY	REVENUES	WAGES	CONTRACTUAL	SUPPLIES	BUDGETED FY 24/25 NET SURPLUS/ (DEFICIT)	PROJECTED FY 23/24 NET SURPLUS/ (DEFICIT)
00	Scholarships/Employee Discounts	$ (87,500)	$ -	$ -	$ -	$ (87,500)	$ (74,000)
01	Beach Department Programs	14,185	(1,940)	(5,733)	-	6,512	6,279
02	Weinberg Department Programs	35,187	(9,896)	-	-	25,291	31,737
03	Adult General Interest	167,432	(78,935)	(11,770)	(21,250)	55,477	45,064
04	Pre-School/GJK/ELC	1,198,428	(155,884)	(686,931)	(17,200)	338,413	423,558
06	Youth General Interest	1,173,313	(213,315)	(372,945)	(43,300)	543,753	512,263
07	Athletics	627,671	(8,195)	(424,512)	(8,253)	186,711	216,026
08	Camps	1,440,989	(405,247)	(295,502)	(81,582)	658,658	589,469
09	Special Events	99,429	(14,186)	(101,642)	(45,254)	(61,653)	(57,565)
TOTALS **FISCAL YEAR 2024/25 PROPOSED BUDGET**		$ 4,669,134	$ (887,598)	$ (1,899,035)	$ (216,839)	$ 1,665,662	
TOTALS **PROJECTED FISCAL YEAR 2023/24**		$ 4,586,815	$ (817,282)	$ (1,864,849)	$ (211,853)	$ 1,692,831	
TOTALS **BUDGETED FISCAL YEAR 2023/24**		$ 4,338,174	$ (856,404)	$ (1,713,994)	$ (181,573)	$ 1,586,203	

Glencoe Park District
Overview of Recreation Fund Budget
Fiscal Year 2024/25 Budget

Admin/Takiff Dept:	**Actual FY16/17**	**Actual FY17/18**	**Actual FY18/19**	**Actual FY19/20**	**Actual FY20/21**	**Actual FY21/22**	**Actual FY22/23**	**Budget FY23/24**	**Projected FY23/24**	**Budget FY24/25**
Revenues:										
Taxes - Real Estate Tax	965,769	984,991	1,024,580	1,059,098	1,073,067	1,188,181	1,245,638	1,145,000	1,170,000	1,250,000
Taxes - Replacement Tax	23,034	22,602	21,885	28,277	24,315	46,526	89,418	75,414	65,000	55,000
Subtotal	988,803	1,007,593	1,046,465	1,087,375	1,097,382	1,234,707	1,335,056	1,220,414	1,235,000	1,305,000
Interest Income	24,801	41,200	78,922	91,629	21,882	2,169	106,424	140,000	240,000	180,000
Replacement Tokens	425	625	200	375	375	925	1,000	750	400	400
Vending	1,154	1,225	1,483	1,601	632	548	764	1,000	1,200	650
Gift Certificates	252	24	0	0	100	0	0	100	100	0
Book Fair Sales	179	753	607	205	0	0	0	0	0	0
Subtotal	2,010	2,627	2,290	2,181	1,107	1,473	1,764	1,850	1,700	1,050
Room Rentals	75,713	74,286	80,800	69,455	5,384	51,978	68,220	65,460	74,000	87,060
Party Room Rentals	29,366	16,441	400	1,337	1,000	0	0	0	20,412	0
Hakafa Room Rental	43,260	43,372	39,204	32,396	4,973	21,834	32,160	36,026	36,026	32,157
Field Rentals	12,943	80	0	500	0	740	196	150	3,500	3,000
Tennis/Fitness Permits	0	0	200	500	700	2,180	7,720	8,088	12,676	11,676
Liquor Liability Fees	2,760	2,705	3,030	700	0	0	0	0	0	0
Building Licenses	54,250	54,620	67,153	68,565	69,870	71,472	0	0	0	0
Subtotal	218,292	191,504	190,787	173,453	81,927	148,204	108,296	109,724	146,614	133,893
Grants/Donations	0	1,000	0	0	0	0	0	0	0	0
Misc Income	762	3,899	6,209	4,051	2,869	1,743	19,618	0	1,250	500
TOTAL-Admin/Takiff Rev	1,234,668	1,247,823	1,324,673	1,358,689	1,205,167	1,388,296	1,571,158	1,471,988	1,624,564	1,620,443
Expenses:										
Salaries/Wages	641,390	642,085	671,122	706,570	696,130	721,466	851,207	965,340	951,829	1,053,576
Utilities	194,885	184,514	182,232	175,487	182,359	196,525	237,738	249,859	219,039	205,480
Contractual	259,449	238,008	314,576	331,861	281,979	371,391	439,290	481,255	491,131	508,285
Supplies	66,902	91,817	91,868	99,089	69,076	103,078	91,041	97,750	93,250	96,775
Capital	18,887	29,317	14,992	30,441	5,960	26,279	15,027	9,000	11,103	25,367
Insurance	0	0	0	0	0	0	160,107	224,660	160,000	225,437
Fixed Charges/Contributions	27,131	24,643	24,319	24,433	23,784	3,338	2,937	12,800	19,000	12,675
G&A/Trf to Other Funds	604,978	641,541	661,146	666,864	677,483	771,742	618,384	858,205	808,114	817,894
Misc Expense	1,295	4,143	0	0	9,845	1,818	0	5,000	5,000	5,000
TOTAL- Admin/Takiff Exp	1,814,917	1,856,068	1,960,255	2,034,745	1,946,616	2,195,637	2,415,731	2,903,869	2,758,466	2,950,489
NET - Admin/Takiff Dept.	**(580,249)**	**(608,245)**	**(635,582)**	**(676,056)**	**(741,449)**	**(807,341)**	**(844,573)**	**(1,431,881)**	**(1,133,902)**	**(1,330,046)**

	Actual FY16/17	Actual FY17/18	Actual FY18/19	Actual FY19/20	Actual FY20/21	Actual FY21/22	Actual FY22/23	Budget FY23/24	Projected FY23/24	Budget FY24/25
Recreation Program Dept:										
TOTAL-Program Revenues	3,155,681	3,266,474	3,336,456	3,521,505	2,179,975	3,566,496	4,136,706	4,338,174	4,586,815	4,669,134
TOTAL-Program Expenses	1,939,229	2,085,899	2,089,846	2,246,643	1,498,017	2,208,024	2,569,176	2,751,971	2,893,984	3,003,472
NET-Rec Program Dept.	**1,216,452**	**1,180,575**	**1,246,610**	**1,274,862**	**681,958**	**1,358,472**	**1,567,530**	**1,586,203**	**1,692,831**	**1,665,662**
Children's Circle Dept:										
Revenues:										
Program Revenues	892,144	1,000,552	1,280,149	1,488,342	1,414,630	1,857,857	1,896,840	2,035,380	2,009,407	2,110,375
Employee Discount	(16,957)	(22,724)	(27,962)	0	0	0	0	0	0	0
Grants					193,811	213,615	64,395	0	0	0
Insurance Contribution/Misc.	947	3,453	1,991	1,958	1,299	3,135	6,599	1,400	1,400	1,200
TOTAL- Children's Circle Revenues	876,134	981,281	1,254,178	1,490,300	1,609,740	2,074,607	1,967,834	2,036,780	2,010,807	2,111,575
Expenses:										
Salaries/Wages	414,136	486,015	749,462	984,966	959,472	1,058,230	1,084,559	1,496,082	1,313,747	1,495,502
Utilities	1,200	1,200	1,200	1,200	1,200	0	0	1,200	1,200	1,680
Contractual	78,247	63,092	92,195	85,097	66,583	90,077	88,930	131,705	116,256	117,097
Supplies	31,330	59,274	95,157	82,844	69,331	111,300	102,464	115,302	116,217	116,525
Capital	0	21,671	27,347	552	0	3,361	24,348	4,000	4,000	4,000
Health Insurance	147,454	90,946	84,746	85,098	148,683	142,952	150,952	217,131	205,278	212,991
Dues/Fixed Charges	508	269	600	528	528	528	602	0	0	0
G&A Transfer	31,880	32,200	32,900	35,000	35,700	36,525	43,397	60,225	56,710	57,396
Contingency	0	0	0	0	0	0	2,754	5,000	7,386	5,000
TOTAL- Children's Circle Expenses	704,755	754,667	1,083,607	1,275,285	1,281,497	1,442,973	1,498,006	2,030,645	1,820,794	2,010,191
NET- Children's Circle Dept.	**171,379**	**226,614**	**170,571**	**215,015**	**328,243**	**631,634**	**469,828**	**6,135**	**190,013**	**101,384**
Fitness Dept:										
Revenues:										
Daily Fees		634	2,500	2,900	80	50	350	360	360	560
Merchandise		50	40	0	0	0	0	0	0	0
Fitness Memberships/Personal Trg		44,699	47,973	26,481	22,796	38,936	61,735	62,475	66,880	69,360
TOTAL- Fitness Revenues		45,383	50,513	29,381	22,876	38,986	62,085	62,835	67,240	69,920
Expenses:										
Salaries/Wages		6,829	31,760	33,743	30,683	34,633	39,733	43,628	43,628	42,360
Utilities		322	1,847	2,170	1,643	2,022	2,026	2,160	2,160	2,280
Contractual		4,031	5,667	11,216	2,575	2,496	8,661	11,776	14,178	14,054
Supplies		1,275	951	1,298	36	1,613	2,478	2,200	2,200	2,200
Capital		0	1,170	429	0	0	5,643	1,500	1,500	500
Health Insurance		0	1,170	429	0	0	0	0	100	1,229
TOTAL- Fitness Expenses		12,457	41,395	48,856	34,937	40,764	58,541	61,264	63,766	62,623
NET- Fitness Dept.		32,926	9,118	**(19,475)**	**(12,061)**	**(1,778)**	**3,544**	**1,571**	**3,474**	**7,297**
TOTAL Recreation Fund:										
Revenues (excl cash carryover)	5,266,483	5,540,961	5,965,820	6,399,875	5,017,758	7,068,385	7,737,783	7,909,777	8,289,426	8,471,072
Expenses	4,458,901	4,709,091	5,175,103	5,605,529	4,761,067	5,887,398	6,541,454	7,747,749	7,537,010	8,026,775
Net Surplus/(Deficit)	807,582	831,870	790,717	794,346	256,691	1,180,987	1,196,329	162,028	752,416	444,297
Less: Planned Trf to Fund 69	(250,000)	(1,100,000)	(500,000)	(700,000)	(850,000)	0	(400,000)	(550,000)	(550,000)	(1,200,000)
	557,582	(268,130)	290,717	94,346	(593,309)	1,180,987	796,329	(387,972)	202,416	(755,703)

TAB 3

NARRATIVE REVIEW
(EXPLANATIONS, SIGNIFICANT VARIATIONS, FUNDS, AND ACCOUNTS)

NARRATIVE BUDGET REVIEW
FY 2024/25 BUDGET-FINAL DRAFT
(Explanations, Significant Variations, Funds, Accounts)

This section provides detailed information, in narrative form, on the different funds, departments, and accounts of the budget. It also will provide explanation for significant variation for accounts when compared to previous year's budget and/or projected year-to-date amounts for the current fiscal year.

I. SUMMARY OF FUNDS AND DEPARTMENTS OF PARK DISTRICT

CORPORATE FUND (10):

Administrative Dept. (00)

This department accounts for all Corporate Fund tax revenues and interest, as well as the annual transfer made to the Capital Projects Fund (65) and other funds.

General & Administrative (G&A) Dept. (11)

This department accounts for the "administrative structure" of the Park District. All administrative expenses are accounted for in this department, and are funded by charges for service revenue from Parks Dept, Weinberg Ice Dept, Beach/Boathouse Dept, Recreation Dept, and Children's Circle.

Parks & Maintenance Dept. (12)

This department accounts for all activities related to the operation and maintenance of parks and outdoor areas owned and/or managed by the Park District.

Weinberg Ice Center Dept. (13)

This department accounts for all activities related to the ice-skating operation of the Weinberg Ice Center.

Beach Dept. (14)

This department accounts for all activities related to the lakefront beach operation.

Boating Dept. (15)

This department accounts for all activities related to the lakefront boating operation.

RECREATION FUND (25):

Administration (00)

This department accounts for all Recreation Fund tax revenues and interest, as well as the operation and maintenance of the Takiff Center.

Recreation Department (25)

This department accounts for all recreation programs offered by the Park District.

Children's Circle (26)

This department accounts for the operations of the Children's Circle program operated by the Park District.

Fitness Department (27)

This department accounts for the operations of the Glencoe Fitness Center.

SPECIAL RECREATION FUND (30):

This fund accounts for the Park District's participation in the Northern Suburban Special Recreation Association (NSSRA), which provides recreational opportunities to people with disabilities.

IMRF RETIREMENT FUND (35):

This fund accounts for the Park District's contribution to the Illinois Municipal Retirement Fund (IMRF), which is mandatory for all employees who work at least 1,000 hours per year.

SOCIAL SECURITY/MEDICARE FUND (36):

This fund accounts for the District's contribution to Social Security/Medicare.

BOND & INTEREST FUND (40):

This fund accounts for activity related to the Park District's outstanding bond issues. This includes the $8.22 million in refunding bonds issued in March 2015 (to refund the 2006 Series Takiff Renovation bonds), and the $4.355 million Limited Tax bonds issued in October 2020 for new master plan projects.

LIABILITY INSURANCE FUND (45):

This fund accounts for activity related to the Park District's property, general liability, employment practices, and unemployment insurance through PDRMA, as well as the operation of the District's risk management activities.

WORKER COMPENSATION FUND (50):

This fund accounts for activity related to the Park District's worker compensation insurance through PDRMA.

AUDIT FUND (55):

This fund accounts for the activity related to the Park District's annual financial audit, which is mandated by state statute.

CAPITAL PROJECTS FUND (65):

This fund accounts for the District's larger capital projects. Other smaller projects are included in the operational budgets of specific departments. A transfer from the Corporate Fund is made to this fund annually to finance the approved projects.

MASTER PLAN CAPITAL FUND (69):

This is a capital fund which has been created to track funding of capital projects and improvements that have been identified in the master planning process. These projects are funded from grants, donations and transfers from the Corporate and Recreation Funds.

SPECIAL TRUST FUND (70):

This fund is used to account for all special projects which have been funded by specific donations. Currently, it does not have any activity.

IMPACT FEE FUND (75):

This fund is used to account for receipt of all developer impact fee revenues from the Village of Glencoe. Currently, it does not have any activity.

II. NARRATIVE FOR GENERAL ACCOUNTS
(Accounts which typically appear in more than one fund.)

Taxes-Real Estate

The operational levy increase approved by the Board of Commissioners for tax year 2023 (for FY2024/25) was 5.15%. This levy increase was approved to ensure the capture of all "new" EAV growth within the District's boundaries. Note, passing an 5.15% total operational levy increase does not mean that the District will receive 5.15% more in tax revenues for FY2024/25. This is due to the Tax Cap legislation which limits the tax extension on "old" EAV growth to lower of 5% or the CPI. This was the second year under PTELL in which CPI exceeded 5%. Staff is conservatively estimating that the District's "new" growth, which is not subject to the cap, will be less than the levy request. The operational FY2024/25 tax revenue amounts are budgeted at an approximate 11.15% total increase over last year's budget. When factoring in the one-time abatement from the 2022 levy, this increase is 7.20%. Also included in the FY 2024/25 property tax budget is the amount of recapture received under PA 102-0519 of approximately $30k and the automatic loss amounts applied by the County for the debt service portion of the levy.

Taxes-Corporate Replacement
The State of Illinois has estimated that the District will receive approximately $60,000. The replacement tax was enacted in 1979 as a replacement for the personal property tax and is based on corporate income tax. By law, this revenue must be accounted for with 8.674% in the Pension/Retirement Fund with the remainder in the Recreation Fund. We have seen an uptick in Replacement tax revenues in the previous year. IDOR has cited legislative changes affecting corporate taxpayers as one of the main reasons for the increase.

Employee Discount
This contra-revenue account tracks the taxable fringe benefit received by the District's employees on the cost of discounted recreation programs, per the District's current policy. Per IRS rules, the employees are subject to pay withholding on this amount less a 20% exclusion. All program discounts given to employees are recorded in the Recreation Program/Admin Department.

Interest Income
Given the current interest rate environment, staff is budgeting interest income to be reduced from the current fiscal year. The expectation is that we will start to see rate decreases in the spring of 2024 as inflation eases and gets closer to the Fed's target range of 2%. Fund balance levels are expected to be maintained in all funds.

Health Insurance Contributions
Contribution rates for employees (toward premium cost) were increased slightly for FY2024/25.

Salaries/Wages
Throughout the budget, "Salaries" refers to full-time employee salaries and "Wages" refers to part-time employees. The FY2024/25 budget reflects a 4.5% merit pool, which equates to an approximate increase of $135,000 over last year. See Tab 7.

Overall, total salaries and wages increased slightly over 5% compared to FY2023/24 budget. This increase is made up of the 4.5% mentioned above combined with one *additional* full-time Facility Coordinator position.

Telephone/Internet
This includes budgeted amounts for the District telephone service (AT&T), Verizon cellular phones, Comcast high-speed internet service at three District locations, and fiber optic internet service at the Takiff Center and the Beach.

Conference and Training
Conference and in-service training includes opportunities for staff and commissioners for training, conferences (IPRA, NRPA, GFOA, PDRMA, MIPE, and IAPD) and tuition reimbursement. See Tab 7 for a memo further detailing this information.

Mileage Reimbursement
The IRS rate for mileage reimbursement rate for 2024 is 67 cents per mile.

Health Insurance
The FY2024/25 Budget factors in an increase in health premiums for 2024 of 7.55%, although the total budgeted dollars is heavily impacted by employee participation and level of coverage provided which resulted in an overall increase in budgeted health insurance costs. This is the first year of a three-year commitment with the PDRMA Health Program for medical/dental/vision/life insurance. A contingency amount is included for changes in coverage types, addition of dependents, and those that add coverage who previously had waived coverage.

The overall increase of nearly 1% factors in the premium increase offset by coverage changes selected during this year's open enrollment period. Favorable moves from the PPO/HRA plan to the HMO plan help to contribute to this offset.

The FY2024/25 Budget also includes proposed assignments of fund balance for employee health insurance. The intent for this is to create a reserve to 1) fund any potential ACA penalties the District may receive, 2) allow for future flexibility for the District to use a higher deductible HRA plan and ultimately save on annual healthcare costs and 3) eliminate the need for larger contingencies in the operating budget for changes in coverage.

Contingency
These accounts are in several departments to track minor emergency or unforeseen expenses, such as emergency repairs/purchases.

III. SPECIFIC NARRATIVE
(Specific to individual accounts in funds.)

Corporate Fund:
Administration Department (00)

Transfer to Master Plan Capital Fund
This account tracks transfers of "committed" fund balances that are approved by the Board for future capital which was identified in the master planning process. In the past ten years, a total of $5.1 million has been transferred from the Corporate Fund to Fund 69. A transfer of $800,000 from the Corporate Fund is included in this FY2024/25 budget.

General & Administrative (G&A) Department (11)

Salaries
Amount budgeted reflects the 4.5% merit increase.

Legal Services
The District's legal counsel is Ancel Glink, PC. The District is budgeting no increase in legal fees as history as shown that we have not exceeded the set budget for the past several years.

Consulting Services
The budget includes the one-time cost of the Master Plan to be completed in FY2024/25 A total of $50,000 is being budgeted for the Master Plan. Staff is also budgeting an additional $20,000 for a potential salary survey to be completed in the upcoming fiscal year.

Maintenance Service Agreements
The amount budgeted includes the monthly copier maintenance charges for the Konica copiers, annual Incode financial software maintenance, Excalibur computer hardware maintenance agreement, telephone system maintenance agreement, RecTrac registration software and other software maintenance.

Health Insurance
Amount budgeted factors in increase in premiums along with HRA claims. Due to HIPPA requirements, HRA claims cannot be directly allocated to their respective departments, therefore will be allocated through General & Administrative Department. The increase has been offset by favorable open enrollment elections.

The General & Administrative Department is budgeting an overall decrease in expenditures of 4.7% when compared to the prior year budgeted expenditures, mainly due to the reduction related to one-time Master Plan fees offsetting inflationary related increases in other line items.

Parks/Maintenance Department (12)

The Parks/Maintenance Department is budgeting an overall increase in expenditures of 1% when compared to the prior year budgeted expenditures.

Salaries
There is an overall increase of 11% in salaries and wages, mainly due to the prior year budget accounting for only 75% of the Assistant Director of Parks and Planning position. The current year budget reflects the entire year for that position along with the 4.5% merit pool.

Contractual – Horticulture/Landscaping
Amount budgeted reflects a slight decrease of approximately $15,000 as mowing is now being done entirely in house. Also included in this budget is $112,000 for contractual

horticulture and general labor.

Pavement and Site Development
Amount budgeted includes funds for bluff restoration, parking lot/pathway sealcoating, park amenities (trash cans/benches) and beach stair/halfway house stone work.

Tree Trim Work
Amount budgeted includes annual pruning and treatment along with additional budgeted funds to address the removal of dead/dying oak trees.

Weinberg Ice Department (13)

Staff is budgeting a deficiency in revenue over expenditures of ($172,210) for FY2024/25. This compares to a budgeted deficiency of ($166,296) and a projected deficiency of ($155,818) for FY2023/24. The primary driver for the decrease in the budgeted deficiency of approximately $6,000 is on the expenditure side. While total revenue is budgeted to increase by approximately $34k, expenditures are budgeted for an overall increase of approximately $41k. The main expenditures driving this increase are wages ($22k increase) and contractual ($10k increase). Wages have increased due to a revised allocation methodology for the new Beach/Ice Manager position. Contractual is increasing due to planned fireplace work including addressing liner, damper and thermal insulation. These increases in expenditures are being partially offset by increased revenue budgets for rentals, daily fees and passes. *Note, this excludes the recreation programs primarily Kids Club and Camp, which are recorded in the Recreation Program Department of the Recreation Fund.*

Beach/Boating Departments (14 & 15)

Staff is budgeting a deficiency of revenue over expenditures of ($85,689) for FY2024/25. This compares to a budgeted deficiency of revenue over expenditures of ($67,408) and a projected deficiency of ($95,577) for FY2023/24. The primary driver for the decrease in the budgeted excess of revenue over expenditures of approximately $18,000 is due to budgeted decreases in pass revenue. Pass revenue is budgeted to decrease by approximately $52,000, which will be partially offset by increases in daily fees and rentals. On the expenditure side, the total increase of less than 3% is due to favorable health insurance elections combined with the decrease in the General and Administrative contribution.

Recreation Fund:
Administration Department (00)

The Administration Department of the Recreation Fund relies on property taxes as its primary revenue source (representing approximately 77% of FY2024/25 budgeted revenue). The District relies upon this funding to operate the Takiff Center and cover those “indirect costs” incurred in the offering of recreation programs. These indirect costs include recreation staff salaries, custodial salaries, utilities, brochure printing, repairs to equipment, repairs to the Center, supplies, operational capital, and the payment to the G&A Dept. (in the Corporate Fund) to cover a share of the District's general and administrative costs. As such, recreation programs and the Children's Circle program help to subsidize the Administration Department.

The other three primary sources of revenue in the Administration Department are Replacement Taxes, Interest Income and Room rentals, which all three combined are budgeted for a slight increase in FY 2024/25.

Total budgeted expenditures in the Administration Department are expected to increase slightly compared to what was budgeted in FY2023/24. The net increase is the result of a 9.14% increase in Salaries/Wages combined with decreases in the General & Administrative and Utilities line items. The decrease in the General & Administrative contribution is discussed above and tied directly to the comprehensive plan costs. Decreases in both electricity and natural gas will be realized due to reductions in rates. We will be re-bidding electricity in March 2024 and natural gas in September 2024. The expectation at this point is that these rates will remain relatively consistent and nowhere near the elevated rates experienced a few years back. The increase in salaries/health insurance premiums is partly due to a new full-time Facility Coordinator position along with the 4.5% merit increases discussed in Tab 7.

Transfer to Master Plan Capital Fund
This account tracks transfers of "committed" fund balances that are approved by the Board for future capital projects that were identified in the master planning process. In the past ten years, a total of $5.4 million has been transferred from the Recreation Fund to Fund 69. A transfer of $1,200,000 from the Recreation Fund is included in this FY2024/25 budget.

Recreation Program Department (25)

The FY2024/25 budgets reflect an increase in proposed fees for almost all recreation programs to help cover the cost of increases in part-time wages and contractual expenses. The schedule in Tab 2, Summary of Recreation Programs by Category, shows budgeted programs ***by program category type***.

Per the agreement renewed in May 2022, the District retains a 25% share of Glencoe Junior Kindergarten revenues.

Children's Circle Department (26)

The Children's Circle Department projected net excess of revenue over expenditures for the current FY2023/24 is estimated at $190,013 compared to the budgeted surplus of $6,135. This is due primarily to part time roles continuing to be staffed below expected hours. While the market for this type of role remains challenging, it is also difficult to predict the amount of unpaid time that employees will use. While unpaid/unscheduled time off has a positive impact on the bottom line, there is an adverse impact on operations. Staff's expectation is to be to the point where full-time exempt supervisory staff are not needed to fill in in classrooms. Recognizing the challenge of fully utilizing part-time staff, the FY 2024/25 budget does account for attrition and unplanned absences in the staffing of the department.

Based on factors noted above, staff has budgeted for an increased excess of revenue over expenditures in FY2024/25 of $101,384. Total program revenue is expected to increase by approximately 3.7%, which is due to a combination of increased fees and shifts in enrollment. Total salaries and wages have been budgeted to be nearly flat to the prior year budget based on the staff attrition/absence considerations. Staff is also budgeting for a reduction in food service costs. Given these factors, overall expenditures are budgeted to increase less than 1% compared to the prior year budget.

Prior to this past year Children's Circle operated with the Board's initial philosophy that stipulated that no tax dollars be used in its operation. While no tax dollars were allocated to the Children's Circle department, certain indirect costs were and continue to be charged to other governmental funds of the District including the Special Recreation, IMRF, FICA/Medicare, Liability and Worker's Comp fund. In September 2022, the Board approved a policy update that the program is expected to meet all direct expenses and a portion of the indirect expenses in the operation of the program. The former policy required that the program recover all direct and indirect expenses

Any surplus generated by Children's Circle in a given year is included in the pool of funds considered for transfer to the Master Plan capital projects fund, which has been used to fund various Children's Circle related capital projects in prior fiscal years, including the Takiff playground.

Grant funding is difficult to predict and budget for, however when received these funds are used primarily for staffing related expenses, including paid time off to part-time teachers, protective personal equipment for teaching staff, hiring and retention incentives.

<u>Fitness Department (27)</u>

The Fitness Center Department projects excess *in revenue over expenditures* of $3,474 in the current FY2023/24, better than what was budgeted—a deficiency of ($1,571). In FY2024/25, the Fitness Center projects an excess of revenue over expenditures of $7,297.

<u>Special Recreation Fund</u>

NSSRA Contribution

The annual contribution to North Suburban Special Recreation Association (NSSRA) increased slightly. The District is one of several member agencies who are part of NSSRA, which provides recreation opportunities to children, teens and adults with disabilities who live in its partner communities.

NSSRA Companion Charges
The amount actually charged varies from year to year based on the actual number of program participants who require assistance from a NSSRA companion, as well as "credits" carried over from the previous year.

ADA Related Capital
This includes $170,000 for ADA-related Fund 65 capital. The majority of this is for the sensory room in the early childcare wing.

IMRF Retirement Fund

The District's IMRF contribution rate decreased from 8.49% in 2023 to 7.92% in 2024. Although IMRF returns in 2023 were significantly up, the impact of that will not be known until the 2024 rates are published. IMRF does use an industry-standard best practice called "smoothing" to limit employer rate volatility. As is common in the pension industry, each year IMRF only recognizes 20%—or 1/5th—of its investment gain or loss for employer rate-setting purposes

Social Security Fund

No change in the District's contribution to Social Security/Medicare.

Bond and Interest Fund

Interest payments are due on June 1 and December 1 for the Series 2015 Refunding Bonds and the new Series 2020 Limited Tax Bonds. Principal payments are due for both bond issues on December 1.

Liability Insurance Fund

PDRMA continues to utilize a portion its Rate Stabilization Fund reserves in an effort to maintain overall member contribution rate increases in line with that of operating expenditures and payrolls. Individual member contribution rates are based on exposure of total operating expenditures and payrolls as a percentage of the total pool.

Wellness/Pre-Placement Services
Budgeted amount includes cost of electronic background checks (NSCI), pre-placement physical exams/drug tests, hearing tests, safety training, pediatric AED pads, etc.

Capital
$120,000 has been budgeted for classroom door security, cameras and various other safety improvements.

Worker Compensation Fund

The budget reflects a slight increase in PDRMA premium for workers compensation insurance.

Audit Fund

The District renewed a three-year commitment with Lauterbach & Amen, LLP for audit services in 2022. Audit fees will increase slightly over that term.

Capital Projects Fund

See Appendix B in Tab 5 for additional information on the Districts proposed capital projects in this fund. A fund transfer ($525,000 budgeted in FY2024/25) from Corporate Fund is used *annually* to fund District's capital projects *outside those funded in Fund 69*.

Master Plan Capital Fund

This fund will be utilized to track master plan projects. In FY2023/24, "committed" funds were transferred in from the Corporate Fund and Recreation Fund in the amounts of $850,000 and $550,000, respectively. Transfers of $800,000 and $1,200,000 from the Corporate Fund and Recreation Fund have been included in the FY2024/25 budget.

TAB 4

DETAIL BUDGET BY FUNDS

Glencoe Park District

My PROPOSED BUDGET-APPROVAL DRAFT

Account Summary

For Fiscal: 2024-2025 Period Ending: 02/28/2025

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Fund: 10 - CORPORATE FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
10-00-000-4000	TAXES - REAL ESTATE TAX	2,255,000.00	2,408,070.65	2,527,000.00	2,615,319.97	2,750,000.00	0.00	2,675,000.00	2,750,000.00	2,750,000.00
	AccountCategory: 40 - Tax Receipts Total:	**2,255,000.00**	**2,408,070.65**	**2,527,000.00**	**2,615,319.97**	**2,750,000.00**	**0.00**	**2,675,000.00**	**2,750,000.00**	**2,750,000.00**
AccountCategory: 41 - Interest Income										
10-00-000-4100	INTEREST INCOME	500.00	106,092.73	140,000.00	212,020.13	180,000.00	0.00	240,000.00	180,000.00	180,000.00
	AccountCategory: 41 - Interest Income Total:	**500.00**	**106,092.73**	**140,000.00**	**212,020.13**	**180,000.00**	**0.00**	**240,000.00**	**180,000.00**	**180,000.00**
AccountCategory: 45 - Rentals										
10-00-000-4520	BUILDING LICENSES (RENTAL)	0.00	2.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
10-00-000-4550	PARK/PLAYGRD/GAZEBO Permi	5,000.00	6,088.00	3,000.00	4,264.00	4,000.00	0.00	4,300.00	4,000.00	4,000.00
	AccountCategory: 45 - Rentals Total:	**5,000.00**	**6,090.00**	**3,000.00**	**4,265.00**	**4,000.00**	**0.00**	**4,300.00**	**4,000.00**	**4,000.00**
AccountCategory: 49 - Miscellaneous Revenue										
10-00-000-4910	MISC/UNCLASSIFIED INCOME	250.00	4,250.08	0.00	-1,859.71	0.00	0.00	2,000.00	0.00	0.00
10-00-000-4990	CARRYOVER FUND BALANCE	2,743,447.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**2,743,697.00**	**4,250.08**	**0.00**	**-1,859.71**	**0.00**	**0.00**	**2,000.00**	**0.00**	**0.00**
	Revenue Total:	**5,004,197.00**	**2,524,503.46**	**2,670,000.00**	**2,829,745.39**	**2,934,000.00**	**0.00**	**2,921,300.00**	**2,934,000.00**	**2,934,000.00**
Expense										
AccountCategory: 58 - Fund Transfer Out										
10-00-000-5865	TFR TO CAP PROJ FUND (65)	507,000.00	507,000.00	515,000.00	472,083.37	525,000.00	0.00	515,000.00	525,000.00	525,000.00
10-00-000-5869	TRF TO MASTER PLAN CAPITAL(	600,000.00	1,050,000.00	850,000.00	850,000.00	800,000.00	0.00	850,000.00	800,000.00	800,000.00
	AccountCategory: 58 - Fund Transfer Out Total:	**1,107,000.00**	**1,557,000.00**	**1,365,000.00**	**1,322,083.37**	**1,325,000.00**	**0.00**	**1,365,000.00**	**1,325,000.00**	**1,325,000.00**
	Expense Total:	**1,107,000.00**	**1,557,000.00**	**1,365,000.00**	**1,322,083.37**	**1,325,000.00**	**0.00**	**1,365,000.00**	**1,325,000.00**	**1,325,000.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**3,897,197.00**	**967,503.46**	**1,305,000.00**	**1,507,662.02**	**1,609,000.00**	**0.00**	**1,556,300.00**	**1,609,000.00**	**1,609,000.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**3,897,197.00**	**967,503.46**	**1,305,000.00**	**1,507,662.02**	**1,609,000.00**	**0.00**	**1,556,300.00**	**1,609,000.00**	**1,609,000.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	Defined Budgets 2024-2025 First Draft	Defined Budgets 2024-2025 Approval Draft
Department: 11 - G & A DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 48 - Fund Transfers In										
10-11-000-4890	G&A TRANSFER IN-OTHER DEP	1,105,296.00	1,084,888.71	1,505,622.00	1,138,049.96	1,434,902.20	0.00	1,417,744.00	1,434,902.20	1,434,902.20
	AccountCategory: 48 - Fund Transfers In Total:	**1,105,296.00**	**1,084,888.71**	**1,505,622.00**	**1,138,049.96**	**1,434,902.20**	**0.00**	**1,417,744.00**	**1,434,902.20**	**1,434,902.20**
AccountCategory: 49 - Miscellaneous Revenue										
10-11-000-4900	EMPLOYEE INSUR CONTRIBUTI	0.00	0.00	0.00	2,846.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**0.00**	**0.00**	**0.00**	**2,846.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Revenue Total:	**1,105,296.00**	**1,084,888.71**	**1,505,622.00**	**1,140,895.96**	**1,434,902.20**	**0.00**	**1,417,744.00**	**1,434,902.20**	**1,434,902.20**
Expense										
AccountCategory: 51 - Salaries/Wages										
10-11-000-5101	FT ADMINISTRATION SALARIES	674,722.00	695,450.54	759,000.00	728,675.92	796,962.00	0.00	763,000.00	796,962.00	796,962.00
10-11-000-5110	PT WAGES - OFFICE/CLERICAL	33,306.00	19,982.23	23,294.00	12,528.79	22,391.20	0.00	14,000.00	22,391.20	22,391.20
10-11-000-5196	INSURANCE BUY-OUT	15,300.00	6,649.48	5,100.00	5,146.06	5,400.00	0.00	5,100.00	5,400.00	5,400.00
	AccountCategory: 51 - Salaries/Wages Total:	**723,328.00**	**722,082.25**	**787,394.00**	**746,350.77**	**824,753.20**	**0.00**	**782,100.00**	**824,753.20**	**824,753.20**
AccountCategory: 52 - Utilities										
10-11-000-5210	TELEPHONE/INTERNET	27,500.00	22,040.34	27,500.00	19,597.27	27,500.00	0.00	27,500.00	27,500.00	27,500.00
	AccountCategory: 52 - Utilities Total:	**27,500.00**	**22,040.34**	**27,500.00**	**19,597.27**	**27,500.00**	**0.00**	**27,500.00**	**27,500.00**	**27,500.00**
AccountCategory: 53 - Contractual										
10-11-000-5301	POSTAGE	3,500.00	2,562.90	3,500.00	2,042.62	3,750.00	0.00	5,000.00	3,750.00	3,750.00
10-11-000-5310	LEGAL SERVICES	30,000.00	20,870.56	32,500.00	7,307.50	32,500.00	0.00	20,000.00	32,500.00	32,500.00
10-11-000-5311	LEGAL NOTICES	1,226.00	1,918.33	2,100.00	443.12	2,100.00	0.00	2,100.00	2,100.00	2,100.00
10-11-000-5312	BANK FEES	0.00	1,544.94	5,000.00	7,018.24	9,600.00	0.00	7,500.00	9,600.00	9,600.00
10-11-000-5321	CONSULTING SERVICES	3,000.00	750.00	200,000.00	101,664.50	70,000.00	0.00	150,001.00	70,000.00	70,000.00
10-11-000-5322	COMPUTER CONSULTING SERV	0.00	0.00	0.00	1,800.00	2,750.00	0.00	1,800.00	2,750.00	2,750.00
10-11-000-5340	CONFERENCES AND TRAINING	17,835.00	9,424.10	18,050.00	9,430.09	19,100.00	0.00	18,050.00	19,100.00	19,100.00
10-11-000-5341	MILEAGE REIMBURSEMENT	6,900.00	7,512.97	8,350.00	7,764.75	8,800.00	0.00	8,350.00	8,800.00	8,800.00
10-11-000-5342	OFFICIALS/MEETING EXPENSES	15,300.00	11,423.64	17,250.00	18,860.22	18,250.00	0.00	17,250.00	18,250.00	18,250.00
10-11-000-5351	REPAIRS - EQUIPMENT	1,000.00	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
10-11-000-5355	MAINTENANCE SERVICE AGREE	122,225.00	109,588.05	147,200.00	124,215.53	149,731.00	0.00	147,200.00	149,731.00	149,731.00
10-11-000-5361	PRINTING - EMPLOYMENT ADS	1,000.00	1,010.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
10-11-000-5370	RENTAL - EQUIPMENT	1,000.00	1,216.92	1,050.00	684.00	1,000.00	0.00	1,050.00	1,000.00	1,000.00
	AccountCategory: 53 - Contractual Total:	**202,986.00**	**167,822.41**	**438,500.00**	**281,230.57**	**321,081.00**	**0.00**	**381,801.00**	**321,081.00**	**321,081.00**
AccountCategory: 54 - Supplies										
10-11-000-5401	SUPPLIES-OFFICE	10,000.00	6,166.16	10,000.00	4,639.72	10,000.00	0.00	10,000.00	10,000.00	10,000.00
10-11-000-5402	BOOKS/PUBLICATNS/SUBSCRIP	1,112.00	590.14	1,025.00	706.97	1,025.00	0.00	1,025.00	1,025.00	1,025.00
10-11-000-5404	COMPUTER PROGRAMS	2,550.00	3,866.48	4,100.00	5,539.44	4,500.00	0.00	5,000.00	4,500.00	4,500.00
10-11-000-5420	SUPPLIES - GENERAL	2,700.00	3,321.83	3,100.00	4,410.19	3,500.00	0.00	3,100.00	3,500.00	3,500.00
10-11-000-5425	SUPPLIES-STAFF RECOG/TRAINI	2,000.00	3,140.73	6,000.00	2,232.23	6,000.00	0.00	6,000.00	6,000.00	6,000.00
	AccountCategory: 54 - Supplies Total:	**18,362.00**	**17,085.34**	**24,225.00**	**17,528.55**	**25,025.00**	**0.00**	**25,125.00**	**25,025.00**	**25,025.00**
AccountCategory: 55 - Capital										
10-11-000-5502	DIRECTOR INITIATIVES	0.00	0.00	15,000.00	2,900.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00
10-11-000-5580	GENERAL CAPITAL	0.00	0.00	0.00	0.00	7,750.00	0.00	0.00	7,750.00	7,750.00
10-11-000-5583	EQUIPMENT - OFFICE	6,800.00	341.39	7,850.00	78.87	8,000.00	0.00	1,000.00	8,000.00	8,000.00
	AccountCategory: 55 - Capital Total:	**6,800.00**	**341.39**	**22,850.00**	**2,978.87**	**30,750.00**	**0.00**	**16,000.00**	**30,750.00**	**30,750.00**
AccountCategory: 56 - Insurance										
10-11-000-5600	HEALTH INSURANCE PREMIUM	115,485.00	146,335.76	190,425.00	143,835.68	191,816.00	0.00	170,000.00	191,816.00	191,816.00
10-11-000-5601	EMPLOYEE INSURANCE CONTR	-7,980.00	-9,242.04	-9,516.00	-7,599.90	-7,848.00	0.00	-9,516.00	-7,848.00	-7,848.00
10-11-000-5602	HSA CONTRIBUTIONS	5,475.00	6,010.84	6,000.00	5,995.35	2,075.00	0.00	6,000.00	2,075.00	2,075.00
	AccountCategory: 56 - Insurance Total:	**112,980.00**	**143,104.56**	**186,909.00**	**142,231.13**	**186,043.00**	**0.00**	**166,484.00**	**186,043.00**	**186,043.00**
AccountCategory: 57 - Fixed Charges										
10-11-000-5730	DUES/MEMBERSHIPS	11,840.00	12,412.42	13,244.00	11,236.90	14,750.00	0.00	13,734.00	14,750.00	14,750.00
	AccountCategory: 57 - Fixed Charges Total:	**11,840.00**	**12,412.42**	**13,244.00**	**11,236.90**	**14,750.00**	**0.00**	**13,734.00**	**14,750.00**	**14,750.00**
AccountCategory: 59 - Miscellaneous Expense										
10-11-000-5990	CONTINGENCY	1,500.00	0.00	5,000.00	773.37	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	AccountCategory: 59 - Miscellaneous Expense Total:	**1,500.00**	**0.00**	**5,000.00**	**773.37**	**5,000.00**	**0.00**	**5,000.00**	**5,000.00**	**5,000.00**
	Expense Total:	**1,105,296.00**	**1,084,888.71**	**1,505,622.00**	**1,221,927.43**	**1,434,902.20**	**0.00**	**1,417,744.00**	**1,434,902.20**	**1,434,902.20**
	Program: 00 - Undesignated Program Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-81,031.47**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Department: 11 - G & A DEPT. Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-81,031.47**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Department: 12 - PARK MAINTENANCE DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 47 - Grants/Donations										
10-12-000-4700	DONATIONS	0.00	17,610.68	0.00	22,235.00	0.00	0.00	11,000.00	0.00	0.00
10-12-000-4701	TREE DONATIONS	0.00	3,000.00	0.00	750.00	0.00	0.00	1,000.00	0.00	0.00
	AccountCategory: 47 - Grants/Donations Total:	**0.00**	**20,610.68**	**0.00**	**22,985.00**	**0.00**	**0.00**	**12,000.00**	**0.00**	**0.00**
AccountCategory: 49 - Miscellaneous Revenue										
10-12-000-4910	MISC/UNCLASSIFIED INCOME	0.00	11,306.75	0.00	37,471.00	0.00	0.00	37,471.00	0.00	0.00
10-12-000-4920	REV-AYSO	0.00	9,308.25	11,752.00	0.00	11,500.00	0.00	11,752.00	11,500.00	11,500.00
10-12-000-4921	REV-GBA	0.00	14,921.86	14,200.00	14,494.77	15,000.00	0.00	14,200.00	15,000.00	15,000.00
10-12-000-4922	REV-KWBA	0.00	525.00	900.00	1,057.50	900.00	0.00	900.00	900.00	900.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**0.00**	**36,061.86**	**26,852.00**	**53,023.27**	**27,400.00**	**0.00**	**64,323.00**	**27,400.00**	**27,400.00**
	Revenue Total:	**0.00**	**56,672.54**	**26,852.00**	**76,008.27**	**27,400.00**	**0.00**	**76,323.00**	**27,400.00**	**27,400.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
10-12-000-5103	FT PARK MAINTENANCE SALAR	383,874.00	308,841.31	424,257.55	362,601.14	470,512.00	0.00	390,000.00	470,512.00	470,512.00
10-12-000-5115	PT WAGES - SEASONAL MAINT	64,258.00	20,226.08	34,788.60	39,165.06	40,000.00	0.00	34,788.60	40,000.00	40,000.00
10-12-000-5190	FT OVERTIME	14,000.00	15,830.32	15,225.00	17,623.78	16,275.00	0.00	15,500.00	16,275.00	16,275.00
10-12-000-5195	PT OVERTIME	500.00	0.00	500.00	383.41	500.00	0.00	500.00	500.00	500.00
10-12-000-5196	INSURANCE BUY-OUT	0.00	4,942.98	5,100.00	5,106.83	5,400.00	0.00	5,100.00	5,400.00	5,400.00
	AccountCategory: 51 - Salaries/Wages Total:	**462,632.00**	**349,840.69**	**479,871.15**	**424,880.22**	**532,687.00**	**0.00**	**445,888.60**	**532,687.00**	**532,687.00**
AccountCategory: 52 - Utilities										
10-12-000-5210	TELEPHONE/INTERNET	2,580.00	2,620.23	0.00	2,447.07	3,060.00	0.00	2,000.00	3,060.00	3,060.00
10-12-000-5220	FUEL/HEAT	6,700.00	8,595.34	7,500.00	5,756.33	8,000.00	0.00	8,500.00	8,000.00	8,000.00
10-12-000-5230	ELECTRICITY	11,700.00	11,221.72	10,000.00	8,740.55	8,000.00	0.00	9,000.00	8,000.00	8,000.00
10-12-000-5240	WATER	54,406.00	34,048.59	47,906.00	30,735.18	35,000.00	0.00	30,000.00	35,000.00	35,000.00
	AccountCategory: 52 - Utilities Total:	**75,386.00**	**56,485.88**	**65,406.00**	**47,679.13**	**54,060.00**	**0.00**	**49,500.00**	**54,060.00**	**54,060.00**
AccountCategory: 53 - Contractual										
10-12-000-5311	LEGAL NOTICES	250.00	530.42	0.00	100.05	0.00	0.00	0.00	0.00	0.00
10-12-000-5340	CONFERENCES AND TRAINING	8,710.00	4,328.32	9,500.00	11,909.20	10,000.00	0.00	9,500.00	10,000.00	10,000.00
10-12-000-5341	MILEAGE REIMBURSEMENT	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5342	OFFICIALS/MEETING EXPENSES	400.00	360.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
10-12-000-5344	LICENSES	5,100.00	3,210.00	10,900.00	10,071.57	5,500.00	0.00	5,000.00	5,500.00	5,500.00
10-12-000-5348	SHARED SVCS-CONT MOWING	16,770.00	14,988.44	14,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5349	CONTRACTL-HORT/LANDSCAPI	192,562.00	200,001.66	112,000.00	99,718.40	112,000.00	0.00	112,000.00	112,000.00	112,000.00
10-12-000-5350	MAINTENANCE SERVICES	43,030.00	27,671.99	41,650.00	31,992.70	43,500.00	0.00	41,650.00	43,500.00	43,500.00
10-12-000-5351	REPAIRS - EQUIPMENT	6,500.00	3,936.80	25,800.00	24,290.29	26,000.00	0.00	30,000.00	26,000.00	26,000.00
10-12-000-5352	REPAIRS - BUILDINGS	4,000.00	5,259.60	4,000.00	3,118.83	6,000.00	0.00	3,500.00	6,000.00	6,000.00
10-12-000-5353	DISPOSAL/PORTOLET SERVICE	26,500.00	24,558.23	26,000.00	26,316.59	28,000.00	0.00	30,000.00	28,000.00	28,000.00
10-12-000-5355	MAINTENANCE SERVICE AGREE	1,914.00	1,968.00	2,100.00	1,296.00	0.00	0.00	2,100.00	0.00	0.00
10-12-000-5361	PRINTING - EMPLOYMENT ADS	750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5370	RENTAL - EQUIPMENT	8,000.00	4,978.47	8,000.00	5,241.32	7,500.00	0.00	6,500.00	7,500.00	7,500.00
	AccountCategory: 53 - Contractual Total:	**315,986.00**	**291,792.92**	**253,950.00**	**214,054.95**	**238,500.00**	**0.00**	**240,250.00**	**238,500.00**	**238,500.00**
AccountCategory: 54 - Supplies										
10-12-000-5401	SUPPLIES-OFFICE	1,300.00	783.26	1,300.00	244.79	0.00	0.00	1,000.00	0.00	0.00
10-12-000-5412	SUPPLIES-CLEANING/CUSTODI	1,450.00	1,871.87	1,500.00	349.17	1,500.00	0.00	1,000.00	1,500.00	1,500.00
10-12-000-5420	SUPPLIES - GENERAL	1,700.00	1,937.11	2,000.00	2,100.53	3,000.00	0.00	2,000.00	3,000.00	3,000.00
10-12-000-5421	SUPPLIES - UNIFORMS	4,070.00	4,398.53	4,600.00	4,760.60	4,800.00	0.00	4,600.00	4,800.00	4,800.00
10-12-000-5425	SUPPLIES-STAFF RECOGNITION	950.00	1,137.29	1,650.00	1,404.80	1,650.00	0.00	1,650.00	1,650.00	1,650.00
10-12-000-5430	SUPPLIES - FIRST AID	1,900.00	1,890.92	2,100.00	2,548.76	2,100.00	0.00	2,500.00	2,100.00	2,100.00
10-12-000-5450	SUPPLIES - EQUIPMENT PARTS	9,000.00	8,627.35	0.00	5,125.18	0.00	0.00	6,000.00	0.00	0.00
10-12-000-5451	SUPPLIES - BUILDING PARTS	0.00	29.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5452	SHARED SVCS-FLEET MAINT SU	12,000.00	11,415.61	12,000.00	21,709.40	12,500.00	0.00	12,000.00	12,500.00	12,500.00
10-12-000-5480	GASOLINE/LUBRICANTS	12,500.00	13,867.45	15,000.00	13,548.96	16,000.00	0.00	16,500.00	16,000.00	16,000.00
10-12-000-5481	SUPPLIES-CONSTRUCTION/HA	9,450.00	9,415.76	9,500.00	11,175.16	10,000.00	0.00	12,000.00	10,000.00	10,000.00
10-12-000-5482	SUPPLIES-HARDWARE	1,000.00	280.75	1,000.00	752.85	0.00	0.00	1,000.00	0.00	0.00
10-12-000-5483	SUPPLIES-PAINT	500.00	416.07	500.00	86.31	0.00	0.00	750.00	0.00	0.00
10-12-000-5484	SUPPLIES-ELECTRICAL/BULBS	2,500.00	1,971.43	2,000.00	842.25	2,000.00	0.00	1,000.00	2,000.00	2,000.00
10-12-000-5485	SUPPLIES-ICEMELT/SALT	6,500.00	3,774.16	6,750.00	2,885.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00
10-12-000-5486	SUPPLIES-PLUMBING	3,250.00	5,296.69	4,000.00	4,331.72	4,750.00	0.00	5,200.00	4,750.00	4,750.00
10-12-000-5487	SUPPLIES - TOOLS	850.00	1,308.16	1,800.00	1,968.62	2,000.00	0.00	2,500.00	2,000.00	2,000.00
10-12-000-5488	SUPPLIES-POWER TOOLS	850.00	690.50	0.00	95.69	0.00	0.00	0.00	0.00	0.00
10-12-000-5489	SUPPLIES-TRASH BAGS	5,650.00	5,368.63	5,650.00	7,009.05	5,600.00	0.00	4,500.00	5,600.00	5,600.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	Defined Budgets 2024-2025 First Draft	Defined Budgets 2024-2025 Approval Draft
10-12-000-5490	SUPPLIES-PLANTINGS/FLOWER	12,500.00	13,517.77	20,000.00	19,420.53	23,000.00	0.00	22,000.00	23,000.00	23,000.00
10-12-000-5491	SUPPLIES-GREENHOUSE/BEES	4,750.00	2,893.35	0.00	89.87	0.00	0.00	0.00	0.00	0.00
10-12-000-5492	SUPPLIES-TREES/SHRUBS	6,500.00	4,928.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5493	SUPPLIES-FERTILIZER/SEED/SO	7,000.00	5,082.37	6,500.00	6,515.40	11,000.00	0.00	7,000.00	11,000.00	11,000.00
10-12-000-5494	SUPPLIES-SEED/SOD	1,950.00	1,428.75	1,950.00	0.00	0.00	0.00	3,500.00	0.00	0.00
10-12-000-5495	SUPPLIES-PULVERIZED DIRT	1,250.00	549.27	1,250.00	162.25	0.00	0.00	1,000.00	0.00	0.00
10-12-000-5496	SUPPLIES-ATHLETIC MAINT	12,500.00	13,767.33	12,500.00	11,238.36	12,500.00	0.00	12,500.00	12,500.00	12,500.00
10-12-000-5497	SUPPLIES-PLAYGRD/SURFACES	17,700.00	10,046.25	17,700.00	6,361.12	18,000.00	0.00	15,000.00	18,000.00	18,000.00
	AccountCategory: 54 - Supplies Total:	**139,570.00**	**126,694.71**	**131,250.00**	**124,726.37**	**136,400.00**	**0.00**	**141,200.00**	**136,400.00**	**136,400.00**
AccountCategory: 55 - Capital										
10-12-000-5581	EQUIPMENT - BLDG/HOLMES S	8,000.00	9,933.85	8,000.00	4,070.95	8,000.00	0.00	8,000.00	8,000.00	8,000.00
10-12-000-5582	EQUIPMENT - MAINTENANCE	10,000.00	10,406.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5584	EQUIPMENT-RECREATION	15,600.00	3,866.50	7,500.00	2,484.58	7,500.00	0.00	6,000.00	7,500.00	7,500.00
10-12-000-5585	PAVEMENT & SITE DEVELOPME	69,400.00	63,444.35	90,000.00	93,339.22	90,000.00	0.00	80,000.00	90,000.00	90,000.00
10-12-000-5588	BUILDING IMPROVEMENTS	2,000.00	2,940.83	2,000.00	401.10	0.00	0.00	2,000.00	0.00	0.00
10-12-000-5590	TREE TRIM/WORK-Outside SH	65,000.00	64,433.50	80,000.00	69,175.75	85,000.00	0.00	85,000.00	85,000.00	85,000.00
	AccountCategory: 55 - Capital Total:	**170,000.00**	**155,025.56**	**187,500.00**	**169,471.60**	**190,500.00**	**0.00**	**181,000.00**	**190,500.00**	**190,500.00**
AccountCategory: 56 - Insurance										
10-12-000-5600	HEALTH INSURANCE PREMIUM	231,700.00	121,822.88	210,152.00	138,908.73	213,069.00	0.00	162,000.00	213,069.00	213,069.00
10-12-000-5601	EMPLOYEE INSURANCE CONTR	-16,200.00	-7,693.89	-14,784.00	-8,290.80	-13,422.00	0.00	-9,000.00	-13,422.00	-13,422.00
10-12-000-5602	HSA CONTRIBUTIONS	3,650.00	536.45	0.00	-80.21	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 56 - Insurance Total:	**219,150.00**	**114,665.44**	**195,368.00**	**130,537.72**	**199,647.00**	**0.00**	**153,000.00**	**199,647.00**	**199,647.00**
AccountCategory: 57 - Fixed Charges										
10-12-000-5730	DUES/MEMBERSHIPS	1,437.00	2,025.44	1,287.00	1,040.00	1,200.00	0.00	1,200.00	1,200.00	1,200.00
	AccountCategory: 57 - Fixed Charges Total:	**1,437.00**	**2,025.44**	**1,287.00**	**1,040.00**	**1,200.00**	**0.00**	**1,200.00**	**1,200.00**	**1,200.00**
AccountCategory: 58 - Fund Transfer Out										
10-12-000-5890	G&A DEPT. TRANSFER	309,483.00	303,768.32	421,573.00	318,654.00	401,773.00	0.00	396,968.00	401,773.00	401,773.00
	AccountCategory: 58 - Fund Transfer Out Total:	**309,483.00**	**303,768.32**	**421,573.00**	**318,654.00**	**401,773.00**	**0.00**	**396,968.00**	**401,773.00**	**401,773.00**
AccountCategory: 59 - Miscellaneous Expense										
10-12-000-5920	EXP-AYSO	0.00	2,986.89	11,752.00	3,343.54	11,500.00	0.00	11,752.00	11,500.00	11,500.00
10-12-000-5921	EXP-GBA	0.00	4,789.11	14,200.00	3,049.77	15,000.00	0.00	14,200.00	15,000.00	15,000.00
10-12-000-5922	EXP-KWBA	0.00	0.00	900.00	0.00	900.00	0.00	900.00	900.00	900.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
10-12-000-5990	CONTINGENCY	250.00	5,514.56	1,000.00	36,541.00	1,000.00	0.00	36,541.00	1,000.00	1,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		**250.00**	**13,290.56**	**27,852.00**	**42,934.31**	**28,400.00**	**0.00**	**63,393.00**	**28,400.00**	**28,400.00**
Expense Total:		**1,693,894.00**	**1,413,589.52**	**1,764,057.15**	**1,473,978.30**	**1,783,167.00**	**0.00**	**1,672,399.60**	**1,783,167.00**	**1,783,167.00**
Program: 00 - Undesignated Program Surplus (Deficit):		**-1,693,894.00**	**-1,356,916.98**	**-1,737,205.15**	**-1,397,970.03**	**-1,755,767.00**	**0.00**	**-1,596,076.60**	**-1,755,767.00**	**-1,755,767.00**
Department: 12 - PARK MAINTENANCE DEPT. Surplus (Deficit):		**-1,693,894.00**	**-1,356,916.98**	**-1,737,205.15**	**-1,397,970.03**	**-1,755,767.00**	**0.00**	**-1,596,076.60**	**-1,755,767.00**	**-1,755,767.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Department: 13 - WATTS ICE CENTER DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 42 - Program Revenues										
10-13-000-4210	SCHOLARSHIPS AWARDED	-500.00	-429.84	-500.00	-226.80	-500.00	0.00	-500.00	-500.00	-500.00
	AccountCategory: 42 - Program Revenues Total:	**-500.00**	**-429.84**	**-500.00**	**-226.80**	**-500.00**	**0.00**	**-500.00**	**-500.00**	**-500.00**
AccountCategory: 43 - Daily Fees										
10-13-000-4300	DAILY FEES-RES AND NR	3,325.00	22,313.00	16,200.00	-8.00	0.00	0.00	0.00	0.00	0.00
10-13-000-4310	DAILY FEES - RES	0.00	0.00	0.00	4,392.00	7,200.00	0.00	5,000.00	7,200.00	7,200.00
10-13-000-4320	DAILY FEES - NR	0.00	0.00	0.00	14,760.00	16,000.00	0.00	10,200.00	16,000.00	16,000.00
10-13-000-4330	DISTRICT 35 SKATING ADMISSI	0.00	0.00	0.00	2,945.00	2,500.00	0.00	1,000.00	2,500.00	2,500.00
	AccountCategory: 43 - Daily Fees Total:	**3,325.00**	**22,313.00**	**16,200.00**	**22,089.00**	**25,700.00**	**0.00**	**16,200.00**	**25,700.00**	**25,700.00**
AccountCategory: 44 - Sales										
10-13-000-4400	CONCESSION FOOD SALES	400.00	180.00	0.00	-4.05	0.00	0.00	0.00	0.00	0.00
10-13-000-4410	VENDING	900.00	790.37	900.00	1,512.78	900.00	0.00	900.00	900.00	900.00
10-13-000-4460	SKATE SHARPENING	400.00	740.00	400.00	490.00	800.00	0.00	400.00	800.00	800.00
	AccountCategory: 44 - Sales Total:	**1,700.00**	**1,710.37**	**1,300.00**	**1,998.73**	**1,700.00**	**0.00**	**1,300.00**	**1,700.00**	**1,700.00**
AccountCategory: 45 - Rentals										
10-13-000-4500	ROOM RENTALS	5,150.00	9,872.50	7,560.00	10,481.00	12,200.00	0.00	7,560.00	12,200.00	12,200.00
10-13-000-4525	RENTAL - OFFSEASON USES	3,000.00	1,500.00	1,500.00	3,000.00	3,300.00	0.00	1,500.00	3,300.00	3,300.00
10-13-000-4530	RENTAL - PARTY ICE	17,540.00	22,078.00	20,720.00	15,446.50	20,160.00	0.00	23,500.00	20,160.00	20,160.00
10-13-000-4531	RENTAL - MISC HOCKEY	55,472.00	59,468.00	62,580.00	47,931.00	67,286.00	0.00	65,000.00	67,286.00	67,286.00
10-13-000-4532	RENTAL - WINNETKA HOCKEY	16,400.00	15,216.25	15,180.00	14,317.50	10,860.00	0.00	10,000.00	10,860.00	10,860.00
10-13-000-4534	PRIVATE TRG-SKATE/HOCKEY	200.00	10.00	100.00	10.00	100.00	0.00	100.00	100.00	100.00
10-13-000-4535	RENTAL - ICE SKATES	12,500.00	10,890.00	10,000.00	11,155.00	11,000.00	0.00	10,000.00	11,000.00	11,000.00
10-13-000-4545	INTERNAL PROGRAM RENTAL	500.00	182.00	400.00	0.00	400.00	0.00	400.00	400.00	400.00
	AccountCategory: 45 - Rentals Total:	**110,762.00**	**119,216.75**	**118,040.00**	**102,341.00**	**125,306.00**	**0.00**	**118,060.00**	**125,306.00**	**125,306.00**
AccountCategory: 46 - Passes										
10-13-000-4600	GUEST PASSES	13,500.00	8,925.00	7,500.00	11,008.00	7,250.00	0.00	7,500.00	7,250.00	7,250.00
10-13-000-4620	PASS-FAMILY RES ICE TOKEN	81,900.00	64,140.00	63,000.00	60,549.00	59,400.00	0.00	54,500.00	59,400.00	59,400.00
10-13-000-4622	PASS-FAMILY NR ICE TOKEN	35,280.00	40,320.00	31,500.00	57,582.00	52,800.00	0.00	40,000.00	52,800.00	52,800.00
	AccountCategory: 46 - Passes Total:	**130,680.00**	**113,385.00**	**102,000.00**	**129,139.00**	**119,450.00**	**0.00**	**102,000.00**	**119,450.00**	**119,450.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	Defined Budgets 2024-2025 First Draft	Defined Budgets 2024-2025 Approval Draft
AccountCategory: 49 - Miscellaneous Revenue										
10-13-000-4910	MISC/UNCLASSIFIED INCOME	200.00	0.00	0.00	98.75	100.00	0.00	195.00	100.00	100.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**200.00**	**0.00**	**0.00**	**98.75**	**100.00**	**0.00**	**195.00**	**100.00**	**100.00**
	Revenue Total:	**246,167.00**	**256,195.28**	**237,040.00**	**255,439.68**	**271,756.00**	**0.00**	**237,255.00**	**271,756.00**	**271,756.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
10-13-000-5101	FT ADMINISTRATION SALARIES	12,600.00	13,113.34	13,193.25	13,741.95	14,337.00	0.00	13,193.25	14,337.00	14,337.00
10-13-000-5102	FT RECREATION SALARIES	32,600.00	34,125.48	34,230.00	41,150.53	45,101.00	0.00	34,230.00	45,101.00	45,101.00
10-13-000-5103	FT PARK MAINTENANCE SALAR	25,043.00	25,044.00	27,234.85	24,970.00	29,264.00	0.00	27,234.85	29,264.00	29,264.00
10-13-000-5104	FT FACILITY MAINT SALARIES	11,146.00	11,274.00	14,044.80	14,892.90	15,166.00	0.00	14,044.80	15,166.00	15,166.00
10-13-000-5116	PT WAGES - CUSTODIANS	0.00	0.00	0.00	873.94	2,765.00	0.00	0.00	2,765.00	2,765.00
10-13-000-5125	PT WAGES-RENTL ATTDNT	2,912.00	1,247.63	2,340.00	1,603.18	2,496.00	0.00	2,340.00	2,496.00	2,496.00
10-13-000-5155	PT WAGES - PT MANAGER	26,250.00	24,206.96	26,180.00	20,992.36	29,155.00	0.00	26,180.00	29,155.00	29,155.00
10-13-000-5160	PT WAGES - SKATEGUARDS	7,938.00	7,671.87	8,145.00	9,423.10	8,688.00	0.00	8,145.00	8,688.00	8,688.00
10-13-000-5180	PT WAGES - ATTENDANT/CASHI	12,754.00	12,107.33	13,080.00	17,076.58	13,952.00	0.00	13,080.00	13,952.00	13,952.00
10-13-000-5196	INSURANCE BUY-OUT	3,000.00	2,559.88	2,550.00	2,428.92	1,620.00	0.00	2,550.00	1,620.00	1,620.00
10-13-000-5601	EMPLOYEE INSURANCE CONTR	0.00	0.00	0.00	0.00	-111.00	0.00	0.00	-111.00	-111.00
	AccountCategory: 51 - Salaries/Wages Total:	**134,243.00**	**131,350.49**	**140,997.90**	**147,153.46**	**162,433.00**	**0.00**	**140,997.90**	**162,433.00**	**162,433.00**
AccountCategory: 52 - Utilities										
10-13-000-5210	TELEPHONE/INTERNET/CABLE	3,760.00	3,613.81	3,390.00	2,041.86	4,440.00	0.00	3,390.00	4,440.00	4,440.00
10-13-000-5220	FUEL/HEAT	5,600.00	6,969.33	7,000.00	3,464.26	7,500.00	0.00	6,000.00	7,500.00	7,500.00
10-13-000-5230	ELECTRICITY	44,000.00	51,863.54	44,000.00	39,647.96	40,000.00	0.00	40,000.00	40,000.00	40,000.00
10-13-000-5240	WATER	9,550.00	10,417.53	9,550.00	875.73	11,500.00	0.00	10,000.00	11,500.00	11,500.00
	AccountCategory: 52 - Utilities Total:	**62,910.00**	**72,864.21**	**63,940.00**	**46,029.81**	**63,440.00**	**0.00**	**59,390.00**	**63,440.00**	**63,440.00**
AccountCategory: 53 - Contractual										
10-13-000-5301	POSTAGE	500.00	0.00	200.00	200.00	0.00	0.00	200.00	0.00	0.00
10-13-000-5315	CREDIT CARD SERVICE FEES	2,000.00	1,992.93	3,500.00	373.07	3,000.00	0.00	3,500.00	3,000.00	3,000.00
10-13-000-5340	CONFERENCES AND TRAINING	0.00	70.00	0.00	141.50	0.00	0.00	0.00	0.00	0.00
10-13-000-5351	REPAIRS - EQUIPMENT	0.00	1,629.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00	1,000.00
10-13-000-5352	REPAIRS - BUILDINGS	2,500.00	4,757.30	5,000.00	5,816.97	12,000.00	0.00	5,000.00	12,000.00	12,000.00
10-13-000-5353	DISPOSAL/PORTOLET SERVICE	1,500.00	2,950.08	3,000.00	1,826.24	3,500.00	0.00	1,500.00	3,500.00	3,500.00
10-13-000-5355	MAINTENANCE SERVICE AGREE	9,766.00	10,278.90	15,198.00	11,228.40	18,000.00	0.00	13,000.00	18,000.00	18,000.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
10-13-000-5356	ZAMBONI - PARTS/REPAIRS	8,650.00	3,031.85	11,650.00	3,329.70	9,000.00	0.00	11,650.00	9,000.00	9,000.00
10-13-000-5357	REFRIGERATION - PARTS/REPAI	27,076.00	5,697.50	36,000.00	25,096.57	37,800.00	0.00	36,000.00	37,800.00	37,800.00
10-13-000-5360	PRINTING/MARKETING/ADVER	3,000.00	4,128.31	3,300.00	3,339.31	3,100.00	0.00	3,300.00	3,100.00	3,100.00
10-13-000-5361	PRINTING - EMPLOYMENT ADS	0.00	0.00	150.00	0.00	150.00	0.00	150.00	150.00	150.00
10-13-000-5364	CONTRACTL-SPEC EVENT/PASS	3,000.00	2,323.50	3,000.00	1,050.00	3,500.00	0.00	3,000.00	3,500.00	3,500.00
10-13-000-5370	RENTAL - EQUIPMENT	600.00	140.00	1,500.00	2,419.42	1,500.00	0.00	1,500.00	1,500.00	1,500.00
	AccountCategory: 53 - Contractual Total:	**58,592.00**	**36,999.37**	**82,498.00**	**54,821.18**	**92,550.00**	**0.00**	**78,800.00**	**92,550.00**	**92,550.00**
AccountCategory: 54 - Supplies										
10-13-000-5401	SUPPLIES-OFFICE	800.00	346.74	1,000.00	197.21	1,000.00	0.00	1,000.00	1,000.00	1,000.00
10-13-000-5412	SUPPLIES-CLEANING/CUSTODI	3,100.00	3,158.64	3,500.00	4,575.98	5,000.00	0.00	3,000.00	5,000.00	5,000.00
10-13-000-5413	REFRIGERATION SUPPLIES	5,000.00	3,030.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-5415	SUPPLIES-WATTS SPEC EVENT	600.00	852.19	2,000.00	732.79	2,000.00	0.00	2,000.00	2,000.00	2,000.00
10-13-000-5416	SUPPLIES-ICE MAKING	4,500.00	4,505.52	5,000.00	5,994.61	5,250.00	0.00	5,000.00	5,250.00	5,250.00
10-13-000-5417	SUPPLIES-BOARDS/GLASS	1,000.00	353.40	3,500.00	2,206.38	3,500.00	0.00	3,500.00	3,500.00	3,500.00
10-13-000-5418	SUPPLIES-ZAMBONI	2,700.00	1,971.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-5420	SUPPLIES - GENERAL	1,500.00	1,946.18	2,500.00	2,952.00	4,000.00	0.00	2,500.00	4,000.00	4,000.00
10-13-000-5421	SUPPLIES - UNIFORMS	1,200.00	837.60	2,000.00	4,043.49	3,000.00	0.00	2,000.00	3,000.00	3,000.00
10-13-000-5425	SUPPLIES-STAFF RECOGNITION	300.00	26.69	500.00	323.60	1,000.00	0.00	500.00	1,000.00	1,000.00
10-13-000-5430	SUPPLIES - FIRST AID	500.00	326.50	2,000.00	485.17	2,000.00	0.00	2,000.00	2,000.00	2,000.00
10-13-000-5450	SUPPLIES - EQUIPMENT PARTS	750.00	61.18	750.00	494.18	0.00	0.00	750.00	0.00	0.00
10-13-000-5451	SUPPLIES - BUILDING PARTS	0.00	79.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-5470	RESALE - FOOD/CONCESSION	400.00	449.82	400.00	0.00	0.00	0.00	400.00	0.00	0.00
10-13-000-5480	GASOLINE/LUBRICANTS/PROP	2,600.00	2,217.16	3,500.00	1,960.00	4,000.00	0.00	3,500.00	4,000.00	4,000.00
10-13-000-5481	SUPPLIES-CONSTRUCTION/HA	1,000.00	158.92	1,850.00	2,817.33	2,000.00	0.00	1,850.00	2,000.00	2,000.00
10-13-000-5482	SUPPLIES-HARDWARE	450.00	14.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-5483	SUPPLIES-PAINT	300.00	392.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-5484	SUPPLIES-ELECTRICAL/BULBS	275.00	250.85	275.00	637.92	500.00	0.00	275.00	500.00	500.00
10-13-000-5485	SUPPLIES-ICEMELT/SALT	850.00	235.20	850.00	280.66	1,000.00	0.00	850.00	1,000.00	1,000.00
10-13-000-5486	SUPPLIES-PLUMBING	250.00	174.00	750.00	422.81	1,500.00	0.00	750.00	1,500.00	1,500.00
10-13-000-5487	SUPPLIES - TOOLS	0.00	0.00	0.00	150.00	300.00	0.00	0.00	300.00	300.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
10-13-000-5488	SUPPLIES-HAND TOOLS	300.00	210.95	300.00	187.92	0.00	0.00	300.00	0.00	0.00
	AccountCategory: 54 - Supplies Total:	**28,375.00**	**21,599.80**	**30,675.00**	**28,462.05**	**36,050.00**	**0.00**	**30,175.00**	**36,050.00**	**36,050.00**
AccountCategory: 55 - Capital										
10-13-000-5580	EQUIPMENT - GENERAL	1,000.00	1,392.23	1,000.00	1,027.39	1,000.00	0.00	1,000.00	1,000.00	1,000.00
10-13-000-5581	EQUIPMENT - ICE RINK	0.00	12,081.30	15,000.00	3,783.60	17,500.00	0.00	15,000.00	17,500.00	17,500.00
10-13-000-5584	EQUIPMENT - RECREATION	5,000.00	3,715.26	5,000.00	7,141.72	2,500.00	0.00	5,000.00	2,500.00	2,500.00
10-13-000-5588	BUILDING IMPROVEMENTS	3,500.00	2,809.92	3,000.00	4,911.96	6,000.00	0.00	4,500.00	6,000.00	6,000.00
	AccountCategory: 55 - Capital Total:	**9,500.00**	**19,998.71**	**24,000.00**	**16,864.67**	**27,000.00**	**0.00**	**25,500.00**	**27,000.00**	**27,000.00**
AccountCategory: 56 - Insurance										
10-13-000-5600	HEALTH INSURANCE PERMIUM	0.00	0.00	0.00	667.05	4,097.00	0.00	500.00	4,097.00	4,097.00
	AccountCategory: 56 - Insurance Total:	**0.00**	**0.00**	**0.00**	**667.05**	**4,097.00**	**0.00**	**500.00**	**4,097.00**	**4,097.00**
AccountCategory: 58 - Fund Transfer Out										
10-13-000-5890	G&A DEPT. TRANSFER	44,212.00	43,396.62	60,225.00	45,521.00	57,396.00	0.00	56,710.00	57,396.00	57,396.00
	AccountCategory: 58 - Fund Transfer Out Total:	**44,212.00**	**43,396.62**	**60,225.00**	**45,521.00**	**57,396.00**	**0.00**	**56,710.00**	**57,396.00**	**57,396.00**
AccountCategory: 59 - Miscellaneous Expense										
10-13-000-5990	CONTINGENCY	250.00	9,545.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	AccountCategory: 59 - Miscellaneous Expense Total:	**250.00**	**9,545.00**	**1,000.00**	**0.00**	**1,000.00**	**0.00**	**1,000.00**	**1,000.00**	**1,000.00**
	Expense Total:	**338,082.00**	**335,754.20**	**403,335.90**	**339,519.22**	**443,966.00**	**0.00**	**393,072.90**	**443,966.00**	**443,966.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**-91,915.00**	**-79,558.92**	**-166,295.90**	**-84,079.54**	**-172,210.00**	**0.00**	**-155,817.90**	**-172,210.00**	**-172,210.00**
	Department: 13 - WATTS ICE CENTER DEPT. Surplus (Deficit):	**-91,915.00**	**-79,558.92**	**-166,295.90**	**-84,079.54**	**-172,210.00**	**0.00**	**-155,817.90**	**-172,210.00**	**-172,210.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Department: 14 - BEACH DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 42 - Program Revenues										
10-14-000-4210	SCHOLARSHIPS AWARDED	-500.00	-598.50	-600.00	-1,264.96	0.00	0.00	-600.00	0.00	0.00
	AccountCategory: 42 - Program Revenues Total:	**-500.00**	**-598.50**	**-600.00**	**-1,264.96**	**0.00**	**0.00**	**-600.00**	**0.00**	**0.00**
AccountCategory: 43 - Daily Fees										
10-14-000-4310	DAILY FEES- RESIDENTS	4,000.00	9,440.00	7,000.00	11,750.00	8,400.00	0.00	11,750.00	8,400.00	8,400.00
10-14-000-4320	DAILY FEES-NON RESIDENTS	50,000.00	48,789.52	52,000.00	48,420.00	62,400.00	0.00	48,420.00	62,400.00	62,400.00
	AccountCategory: 43 - Daily Fees Total:	**54,000.00**	**58,229.52**	**59,000.00**	**60,170.00**	**70,800.00**	**0.00**	**60,170.00**	**70,800.00**	**70,800.00**
AccountCategory: 44 - Sales										
10-14-000-4400	CONCESSION FOOD SALES	0.00	0.00	0.00	6,555.05	6,000.00	0.00	6,705.00	6,000.00	6,000.00
10-14-000-4410	VENDING	800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 44 - Sales Total:	**800.00**	**0.00**	**0.00**	**6,555.05**	**6,000.00**	**0.00**	**6,705.00**	**6,000.00**	**6,000.00**
AccountCategory: 45 - Rentals										
10-14-000-4540	RENTAL - TRELLIS	6,700.00	5,868.00	6,750.00	8,992.00	9,500.00	0.00	8,992.00	9,500.00	9,500.00
10-14-000-4541	RENTAL - SUN SHELTERS	13,000.00	11,613.00	10,200.00	10,646.00	12,500.00	0.00	10,646.00	12,500.00	12,500.00
10-14-000-4543	RENTAL - CHAIRS/UMBRELLAS	3,275.00	1,864.00	2,700.00	2,226.00	2,700.00	0.00	2,226.00	2,700.00	2,700.00
10-14-000-4545	RENTAL - GROUP USE	2,676.00	3,060.00	3,000.00	3,584.00	3,660.00	0.00	3,584.00	3,660.00	3,660.00
	AccountCategory: 45 - Rentals Total:	**25,651.00**	**22,405.00**	**22,650.00**	**25,448.00**	**28,360.00**	**0.00**	**25,448.00**	**28,360.00**	**28,360.00**
AccountCategory: 46 - Passes										
10-14-000-4600	GUEST PASSES	46,375.00	47,001.27	46,700.00	43,240.00	40,000.00	0.00	43,240.00	40,000.00	40,000.00
10-14-000-4610	PASS - FAMILY RESIDENT	144,368.00	131,985.00	142,275.00	105,175.00	110,000.00	0.00	105,385.00	110,000.00	110,000.00
10-14-000-4612	PASS - FAMILY NON-RESIDENT	158,825.00	76,225.00	76,230.00	63,560.00	72,000.00	0.00	63,560.00	72,000.00	72,000.00
10-14-000-4614	PASS - NORTHBROOK PILOT	0.00	49,105.00	49,105.00	40,355.00	40,000.00	0.00	40,355.00	40,000.00	40,000.00
	AccountCategory: 46 - Passes Total:	**349,568.00**	**304,316.27**	**314,310.00**	**252,330.00**	**262,000.00**	**0.00**	**252,540.00**	**262,000.00**	**262,000.00**
AccountCategory: 49 - Miscellaneous Revenue										
10-14-000-4910	MISC/UNCLASSIFIED INCOME	3,180.00	2,332.00	3,180.00	6,502.20	3,000.00	0.00	6,502.20	3,000.00	3,000.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**3,180.00**	**2,332.00**	**3,180.00**	**6,502.20**	**3,000.00**	**0.00**	**6,502.20**	**3,000.00**	**3,000.00**
	Revenue Total:	**432,699.00**	**386,684.29**	**398,540.00**	**349,740.29**	**370,160.00**	**0.00**	**350,765.20**	**370,160.00**	**370,160.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
10-14-000-5101	FT ADMINISTRATION SALARIES	18,900.00	19,669.89	19,775.70	19,851.54	14,337.00	0.00	19,775.70	14,337.00	14,337.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
10-14-000-5102	FT RECREATION SALARIES	34,808.00	32,716.74	34,125.00	28,222.12	35,387.00	0.00	34,125.00	35,387.00	35,387.00
10-14-000-5103	FT PARK MAINTENANCE SALAR	25,043.00	25,044.00	27,234.85	24,970.00	29,264.00	0.00	27,234.85	29,264.00	29,264.00
10-14-000-5104	FT FACILITY MAINT SALARIES	11,146.00	11,400.00	14,044.80	16,911.40	15,166.00	0.00	14,044.80	15,166.00	15,166.00
10-14-000-5125	PT WAGES-BEACH AMBASSAD	15,950.00	4,196.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5150	PT WAGES-BEACH OPERATION	9,995.00	4,211.75	11,707.20	0.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5155	PT WAGES - BEACH MGR/SUPV	16,958.00	15,440.89	17,850.00	28,051.67	30,301.00	0.00	29,000.00	30,301.00	30,301.00
10-14-000-5160	PT WAGES - LIFEGUARDS	29,575.00	24,679.97	34,300.00	35,063.27	37,920.00	0.00	34,988.27	37,920.00	37,920.00
10-14-000-5180	PT WAGES - ATTENDANT/CASHI	23,205.00	19,111.79	29,120.00	30,882.16	34,650.00	0.00	30,657.16	34,650.00	34,650.00
10-14-000-5181	PT WAGES - CART DRIVER	6,000.00	6,587.78	7,000.00	6,920.40	7,168.00	0.00	6,920.40	7,168.00	7,168.00
10-14-000-5196	INSURANCE BUY-OUT	3,900.00	856.14	765.00	734.82	1,080.00	0.00	765.00	1,080.00	1,080.00
10-14-000-5601	EMPLOYEE INSURANCE CONTR	0.00	-1,012.51	-1,950.00	-690.90	-111.00	0.00	-400.00	-111.00	-111.00
	AccountCategory: 51 - Salaries/Wages Total:	**195,480.00**	**162,903.23**	**193,972.55**	**190,916.48**	**205,162.00**	**0.00**	**197,111.18**	**205,162.00**	**205,162.00**
AccountCategory: 52 - Utilities										
10-14-000-5210	TELEPHONE/INTERNET	3,000.00	2,015.16	3,120.00	3,423.36	6,960.00	0.00	4,000.00	6,960.00	6,960.00
10-14-000-5220	FUEL/HEAT	550.00	503.45	600.00	545.69	600.00	0.00	525.00	600.00	600.00
10-14-000-5230	ELECTRICITY	3,400.00	3,002.18	3,600.00	2,850.46	3,000.00	0.00	2,900.00	3,000.00	3,000.00
10-14-000-5240	WATER	10,000.00	8,475.64	10,000.00	11,228.11	10,500.00	0.00	9,750.00	10,500.00	10,500.00
	AccountCategory: 52 - Utilities Total:	**16,950.00**	**13,996.43**	**17,320.00**	**18,047.62**	**21,060.00**	**0.00**	**17,175.00**	**21,060.00**	**21,060.00**
AccountCategory: 53 - Contractual										
10-14-000-5301	POSTAGE	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5315	CREDIT CARD SERVICE FEES	5,000.00	3,096.03	5,000.00	1,553.62	4,500.00	0.00	5,000.00	4,500.00	4,500.00
10-14-000-5340	CONFERENCES AND TRAINING	1,300.00	824.00	6,300.00	4,999.40	7,000.00	0.00	6,300.00	7,000.00	7,000.00
10-14-000-5341	MILEAGE REIMBURSEMENT	150.00	0.00	150.00	47.49	0.00	0.00	47.00	0.00	0.00
10-14-000-5350	MAINTENANCE SERVICES	2,475.00	489.95	2,575.00	2,575.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
10-14-000-5351	REPAIRS - EQUIPMENT	2,750.00	0.00	2,750.00	1,531.84	4,250.00	0.00	1,000.00	4,250.00	4,250.00
10-14-000-5352	REPAIRS - BUILDINGS	900.00	226.54	1,000.00	848.95	1,050.00	0.00	1,000.00	1,050.00	1,050.00
10-14-000-5353	DISPOSAL/PORTOLET SERVICE	4,850.00	2,993.40	3,900.00	1,158.00	3,000.00	0.00	2,000.00	3,000.00	3,000.00
10-14-000-5358	DAILY WATER TESTING SERVICE	1,800.00	1,850.00	1,900.00	1,905.00	2,000.00	0.00	1,900.00	2,000.00	2,000.00
10-14-000-5360	PRINTING/MARKETING/ADVER	4,600.00	3,235.05	5,500.00	2,666.52	4,500.00	0.00	3,000.00	4,500.00	4,500.00
10-14-000-5361	PRINTING - EMPLOYMENT ADS	200.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00	200.00
10-14-000-5364	CONTRACTL-SPEC EVENT/PASS	3,000.00	2,300.00	3,000.00	300.00	3,000.00	0.00	300.00	3,000.00	3,000.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
10-14-000-5370	RENTAL - EQUIPMENT	500.00	0.00	500.00	207.00	500.00	0.00	270.00	500.00	500.00
10-14-000-5371	LIFEGUARD AUDITS	3,180.00	3,180.00	3,180.00	3,339.00	3,450.00	0.00	3,339.00	3,450.00	3,450.00
	AccountCategory: 53 - Contractual Total:	**30,905.00**	**18,194.97**	**35,955.00**	**21,131.82**	**36,450.00**	**0.00**	**27,356.00**	**36,450.00**	**36,450.00**
AccountCategory: 54 - Supplies										
10-14-000-5401	SUPPLIES-OFFICE	465.00	123.30	300.00	324.57	500.00	0.00	324.57	500.00	500.00
10-14-000-5412	SUPPLIES-CLEANING/CUSTODI	2,100.00	2,100.00	2,100.00	2,100.00	2,200.00	0.00	2,100.00	2,200.00	2,200.00
10-14-000-5420	SUPPLIES - GENERAL	7,300.00	5,997.10	7,050.00	5,632.13	7,500.00	0.00	5,469.92	7,500.00	7,500.00
10-14-000-5421	SUPPLIES - UNIFORMS	2,500.00	2,276.24	3,150.00	1,962.06	3,550.00	0.00	1,962.06	3,550.00	3,550.00
10-14-000-5425	SUPPLIES-STAFF RECOGNITION	1,000.00	260.88	1,000.00	1,041.28	1,000.00	0.00	655.00	1,000.00	1,000.00
10-14-000-5430	SUPPLIES - FIRST AID	800.00	817.97	800.00	932.09	1,200.00	0.00	932.09	1,200.00	1,200.00
10-14-000-5450	SUPPLIES - EQUIPMENT PARTS	2,000.00	2,174.47	1,500.00	1,128.39	0.00	0.00	500.00	0.00	0.00
10-14-000-5470	RESALE - FOOD/CONCESSION	0.00	0.00	0.00	1,667.37	2,000.00	0.00	1,667.37	2,000.00	2,000.00
10-14-000-5480	GASOLINE/LUBRICANTS/PROP	750.00	1,672.30	750.00	1,396.58	800.00	0.00	750.00	800.00	800.00
10-14-000-5481	SUPPLIES-CONSTRUCTION/HA	4,450.00	2,025.32	6,425.00	7,142.25	6,750.00	0.00	6,500.00	6,750.00	6,750.00
10-14-000-5482	SUPPLIES-HARDWARE	500.00	170.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5483	SUPPLIES-PAINT	925.00	291.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5484	SUPPLIES-ELECTRICAL/BULBS	250.00	523.48	250.00	82.50	250.00	0.00	100.00	250.00	250.00
10-14-000-5486	SUPPLIES-PLUMBING	1,500.00	793.17	1,500.00	832.87	1,500.00	0.00	1,000.00	1,500.00	1,500.00
10-14-000-5487	SUPPLIES - TOOLS	200.00	79.00	400.00	429.90	400.00	0.00	400.00	400.00	400.00
10-14-000-5488	SUPPLIES-HAND TOOLS	200.00	65.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 54 - Supplies Total:	**24,940.00**	**19,370.65**	**25,225.00**	**24,671.99**	**27,650.00**	**0.00**	**22,361.01**	**27,650.00**	**27,650.00**
AccountCategory: 55 - Capital										
10-14-000-5580	EQUIPMENT - GENERAL	3,600.00	2,777.68	3,000.00	1,548.71	3,000.00	0.00	1,548.71	3,000.00	3,000.00
10-14-000-5586	LANDSCAPING & GRADING	7,500.00	7,658.82	7,500.00	4,856.57	7,000.00	0.00	7,500.00	7,000.00	7,000.00
10-14-000-5588	BUILDING IMPROVEMENTS	500.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00	500.00
	AccountCategory: 55 - Capital Total:	**11,600.00**	**10,436.50**	**11,000.00**	**6,405.28**	**10,500.00**	**0.00**	**9,548.71**	**10,500.00**	**10,500.00**
AccountCategory: 56 - Insurance										
10-14-000-5600	HEALTH INSURANCE PREMIUM	0.00	16,031.76	20,636.00	14,976.34	4,097.00	0.00	16,000.00	4,097.00	4,097.00
	AccountCategory: 56 - Insurance Total:	**0.00**	**16,031.76**	**20,636.00**	**14,976.34**	**4,097.00**	**0.00**	**16,000.00**	**4,097.00**	**4,097.00**
AccountCategory: 58 - Fund Transfer Out										
10-14-000-5890	G&A DEPT. TRANSFER	50,291.00	49,363.39	68,506.00	51,780.00	65,288.00	0.00	64,507.00	65,288.00	65,288.00
	AccountCategory: 58 - Fund Transfer Out Total:	**50,291.00**	**49,363.39**	**68,506.00**	**51,780.00**	**65,288.00**	**0.00**	**64,507.00**	**65,288.00**	**65,288.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
AccountCategory: 59 - Miscellaneous Expense										
10-14-000-5990	CONTINGENCY	250.00	0.00	3,000.00	3,588.00	3,000.00	0.00	3,588.00	3,000.00	3,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		**250.00**	**0.00**	**3,000.00**	**3,588.00**	**3,000.00**	**0.00**	**3,588.00**	**3,000.00**	**3,000.00**
Expense Total:		**330,416.00**	**290,296.93**	**375,614.55**	**331,517.53**	**373,207.00**	**0.00**	**357,646.90**	**373,207.00**	**373,207.00**
Program: 00 - Undesignated Program Surplus (Deficit):		**102,283.00**	**96,387.36**	**22,925.45**	**18,222.76**	**-3,047.00**	**0.00**	**-6,881.70**	**-3,047.00**	**-3,047.00**
Department: 14 - BEACH DEPT. Surplus (Deficit):		**102,283.00**	**96,387.36**	**22,925.45**	**18,222.76**	**-3,047.00**	**0.00**	**-6,881.70**	**-3,047.00**	**-3,047.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Department: 15 - BOATING DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 45 - Rentals										
10-15-000-4560	RENTAL - BOATS	15,369.00	6,415.00	12,115.00	8,210.00	10,000.00	0.00	8,210.00	10,000.00	10,000.00
10-15-000-4570	RENTAL - BOAT SPACES	100,014.00	94,749.26	100,000.00	105,945.84	114,480.00	0.00	105,578.34	114,480.00	114,480.00
10-15-000-4580	WINTER BOAT STORAGE	15,450.00	13,485.78	15,978.00	21,141.61	17,280.00	0.00	15,978.00	17,280.00	17,280.00
	AccountCategory: 45 - Rentals Total:	**130,833.00**	**114,650.04**	**128,093.00**	**135,297.45**	**141,760.00**	**0.00**	**129,766.34**	**141,760.00**	**141,760.00**
AccountCategory: 49 - Miscellaneous Revenue										
10-15-000-4910	MISC/UNCLASSIFIED INCOME	0.00	0.00	0.00	0.00	12,531.50	0.00	0.00	12,531.50	12,531.50
	AccountCategory: 49 - Miscellaneous Revenue Total:	**0.00**	**0.00**	**0.00**	**0.00**	**12,531.50**	**0.00**	**0.00**	**12,531.50**	**12,531.50**
	Revenue Total:	**130,833.00**	**114,650.04**	**128,093.00**	**135,297.45**	**154,291.50**	**0.00**	**129,766.34**	**154,291.50**	**154,291.50**
Expense										
AccountCategory: 51 - Salaries/Wages										
10-15-000-5101	FT ADMINISTRATION SALARIES	12,600.00	13,113.34	13,193.25	13,741.95	14,337.00	0.00	13,193.25	14,337.00	14,337.00
10-15-000-5102	FT RECREATION SALARIES	34,808.00	32,966.73	34,125.00	24,484.65	35,362.00	0.00	34,125.00	35,362.00	35,362.00
10-15-000-5103	FT PARK MAINTENANCE SALAR	25,043.00	25,044.00	27,234.85	24,970.00	29,264.00	0.00	27,234.85	29,264.00	29,264.00
10-15-000-5155	PT WAGES - PT MGR/SUPERVIS	15,000.00	20,285.61	16,000.00	21,009.39	22,680.00	0.00	21,000.00	22,680.00	22,680.00
10-15-000-5185	PT WAGES-HARBOR GUARD	28,179.00	11,753.62	27,639.00	21,238.41	27,342.00	0.00	22,000.00	27,342.00	27,342.00
10-15-000-5196	INSURANCE BUY-OUT	3,500.00	600.33	510.00	510.80	1,080.00	0.00	510.00	1,080.00	1,080.00
10-15-000-5601	EMPLOYEE INSURANCE CONTR	0.00	0.00	-1,050.00	-345.45	-111.00	0.00	-400.00	-111.00	-111.00
	AccountCategory: 51 - Salaries/Wages Total:	**119,130.00**	**103,763.63**	**117,652.10**	**105,609.75**	**129,954.00**	**0.00**	**117,663.10**	**129,954.00**	**129,954.00**
AccountCategory: 52 - Utilities										
10-15-000-5210	TELEPHONE	420.00	692.32	1,200.00	1,115.66	906.00	0.00	1,600.00	906.00	906.00
10-15-000-5230	ELECTRICITY	4,700.00	3,352.47	4,700.00	3,467.43	4,000.00	0.00	3,400.00	4,000.00	4,000.00
10-15-000-5240	WATER	265.00	345.73	300.00	358.10	425.00	0.00	425.00	425.00	425.00
	AccountCategory: 52 - Utilities Total:	**5,385.00**	**4,390.52**	**6,200.00**	**4,941.19**	**5,331.00**	**0.00**	**5,425.00**	**5,331.00**	**5,331.00**
AccountCategory: 53 - Contractual										
10-15-000-5340	CONFERENCES AND TRAINING	1,000.00	1,055.97	1,000.00	75.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
10-15-000-5350	MAINTENANCE SERVICES	85.00	1,069.95	500.00	0.00	525.00	0.00	500.00	525.00	525.00
10-15-000-5351	REPAIRS - EQUIPMENT	2,500.00	108.50	2,500.00	0.00	7,000.00	0.00	1,000.00	7,000.00	7,000.00
10-15-000-5352	REPAIRS - BUILDINGS	500.00	0.00	2,500.00	1,374.61	3,000.00	0.00	2,000.00	3,000.00	3,000.00
10-15-000-5353	DISPOSAL/PORTOLET SERVICE	850.00	93.00	850.00	732.00	960.00	0.00	915.00	960.00	960.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
10-15-000-5360	PRINTING/MARKETING/ADVER	800.00	147.50	500.00	0.00	500.00	0.00	500.00	500.00	500.00
10-15-000-5361	PRINTING - EMPLOYMENT ADS	100.00	0.00	0.00	0.00	150.00	0.00	0.00	150.00	150.00
	AccountCategory: 53 - Contractual Total:	**5,835.00**	**2,474.92**	**7,850.00**	**2,181.61**	**13,135.00**	**0.00**	**5,915.00**	**13,135.00**	**13,135.00**
AccountCategory: 54 - Supplies										
10-15-000-5401	SUPPLIES-OFFICE	300.00	113.66	300.00	0.00	300.00	0.00	0.00	300.00	300.00
10-15-000-5412	SUPPLIES-CLEANING/CUSTODI	1,150.00	1,150.00	1,150.00	1,150.00	1,200.00	0.00	1,150.00	1,200.00	1,200.00
10-15-000-5420	SUPPLIES - GENERAL	3,600.00	2,973.27	3,900.00	2,348.94	4,000.00	0.00	3,900.00	4,000.00	4,000.00
10-15-000-5421	SUPPLIES - UNIFORMS	2,800.00	1,229.74	2,700.00	557.16	2,700.00	0.00	557.16	2,700.00	2,700.00
10-15-000-5430	SUPPLIES - FIRST AID	600.00	309.93	600.00	303.84	600.00	0.00	600.00	600.00	600.00
10-15-000-5450	SUPPLIES - EQUIPMENT PARTS	2,600.00	1,711.41	3,000.00	1,358.52	0.00	0.00	3,000.00	0.00	0.00
10-15-000-5451	SUPPLIES - BUILDING PARTS	500.00	53.56	500.00	0.00	0.00	0.00	500.00	0.00	0.00
10-15-000-5480	GASOLINE/LUBRICANTS	600.00	0.00	600.00	0.00	630.00	0.00	600.00	630.00	630.00
10-15-000-5481	SUPPLIES-CONSTRUCTION/HA	950.00	1,261.24	1,925.00	1,023.49	3,500.00	0.00	1,500.00	3,500.00	3,500.00
10-15-000-5482	SUPPLIES-HARDWARE	450.00	277.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-15-000-5483	SUPPLIES-PAINT	500.00	584.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-15-000-5484	SUPPLIES-ELECTRICAL/BULBS	200.00	200.00	200.00	0.00	200.00	0.00	100.00	200.00	200.00
10-15-000-5486	SUPPLIES-PLUMBING	500.00	47.30	500.00	37.64	500.00	0.00	300.00	500.00	500.00
10-15-000-5487	SUPPLIES - TOOLS	195.00	0.00	300.00	298.99	300.00	0.00	300.00	300.00	300.00
10-15-000-5488	SUPPLIES-HAND TOOLS	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 54 - Supplies Total:	**15,045.00**	**9,911.83**	**15,675.00**	**7,078.58**	**13,930.00**	**0.00**	**12,507.16**	**13,930.00**	**13,930.00**
AccountCategory: 55 - Capital										
10-15-000-5584	EQUIPMENT - RECREATION	6,200.00	4,842.00	6,600.00	3,458.91	6,600.00	0.00	6,600.00	6,600.00	6,600.00
10-15-000-5586	LANDSCAPING & GRADING	5,750.00	5,337.68	5,750.00	4,841.60	5,000.00	0.00	5,000.00	5,000.00	5,000.00
10-15-000-5588	BUILDING IMPROVEMENTS	9,200.00	988.76	9,200.00	13,115.61	9,200.00	0.00	13,115.61	9,200.00	9,200.00
	AccountCategory: 55 - Capital Total:	**21,150.00**	**11,168.44**	**21,550.00**	**21,416.12**	**20,800.00**	**0.00**	**24,715.61**	**20,800.00**	**20,800.00**
AccountCategory: 56 - Insurance										
10-15-000-5600	HEALTH INSURANCE PREMIUM	0.00	0.00	11,111.00	14,976.34	4,097.00	0.00	16,000.00	4,097.00	4,097.00
	AccountCategory: 56 - Insurance Total:	**0.00**	**0.00**	**11,111.00**	**14,976.34**	**4,097.00**	**0.00**	**16,000.00**	**4,097.00**	**4,097.00**
AccountCategory: 58 - Fund Transfer Out										
10-15-000-5890	G&A DEPT. TRANSFER	27,080.00	26,579.44	36,888.00	27,881.00	35,155.00	0.00	34,735.00	35,155.00	35,155.00
	AccountCategory: 58 - Fund Transfer Out Total:	**27,080.00**	**26,579.44**	**36,888.00**	**27,881.00**	**35,155.00**	**0.00**	**34,735.00**	**35,155.00**	**35,155.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
AccountCategory: 59 - Miscellaneous Expense										
10-15-000-5990	CONTINGENCY	250.00	0.00	1,500.00	2,500.00	14,531.50	0.00	1,500.00	14,531.50	14,531.50
AccountCategory: 59 - Miscellaneous Expense Total:		**250.00**	**0.00**	**1,500.00**	**2,500.00**	**14,531.50**	**0.00**	**1,500.00**	**14,531.50**	**14,531.50**
Expense Total:		**193,875.00**	**158,288.78**	**218,426.10**	**186,584.59**	**236,933.50**	**0.00**	**218,460.87**	**236,933.50**	**236,933.50**
Program: 00 - Undesignated Program Surplus (Deficit):		**-63,042.00**	**-43,638.74**	**-90,333.10**	**-51,287.14**	**-82,642.00**	**0.00**	**-88,694.53**	**-82,642.00**	**-82,642.00**
Department: 15 - BOATING DEPT. Surplus (Deficit):		**-63,042.00**	**-43,638.74**	**-90,333.10**	**-51,287.14**	**-82,642.00**	**0.00**	**-88,694.53**	**-82,642.00**	**-82,642.00**
Fund: 10 - CORPORATE FUND Surplus (Deficit):		**2,150,629.00**	**-416,223.82**	**-665,908.70**	**-88,483.40**	**-404,666.00**	**0.00**	**-291,170.73**	**-404,666.00**	**-404,666.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Fund: 25 - RECREATION FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
25-00-000-4000	TAXES - REAL ESTATE TAX	1,234,000.00	1,245,638.25	1,145,000.00	1,145,062.14	1,250,000.00	0.00	1,170,000.00	1,250,000.00	1,250,000.00
25-00-000-4050	TAXES - REPLACEMENT TAX	36,781.00	89,418.00	75,414.27	66,246.86	55,000.00	0.00	65,000.00	55,000.00	55,000.00
	AccountCategory: 40 - Tax Receipts Total:	**1,270,781.00**	**1,335,056.25**	**1,220,414.27**	**1,211,309.00**	**1,305,000.00**	**0.00**	**1,235,000.00**	**1,305,000.00**	**1,305,000.00**
AccountCategory: 41 - Interest Income										
25-00-000-4100	INTEREST INCOME	500.00	106,424.42	140,000.00	212,020.13	180,000.00	0.00	240,000.00	180,000.00	180,000.00
	AccountCategory: 41 - Interest Income Total:	**500.00**	**106,424.42**	**140,000.00**	**212,020.13**	**180,000.00**	**0.00**	**240,000.00**	**180,000.00**	**180,000.00**
AccountCategory: 44 - Sales										
25-00-000-4410	VENDING	1,000.00	763.52	1,000.00	1,302.83	1,400.00	0.00	1,200.00	1,400.00	1,400.00
25-00-000-4420	GIFT CERTIFICATE SALES	100.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00	0.00
25-00-000-4425	BOOK FAIR SALES	0.00	0.00	0.00	0.00	-750.00	0.00	0.00	-750.00	-750.00
	AccountCategory: 44 - Sales Total:	**1,100.00**	**763.52**	**1,100.00**	**1,302.83**	**650.00**	**0.00**	**1,300.00**	**650.00**	**650.00**
AccountCategory: 45 - Rentals										
25-00-000-4500	ROOM RENTALS	58,320.00	68,220.15	65,460.00	106,018.16	87,060.00	0.00	74,000.00	87,060.00	87,060.00
25-00-000-4505	SPECIAL FACILITY RENTALS	0.00	0.00	0.00	20,097.20	0.00	0.00	20,097.20	0.00	0.00
25-00-000-4510	RENTAL-KIDS PARTY PACKAGES	0.00	0.00	0.00	315.00	0.00	0.00	315.00	0.00	0.00
25-00-000-4515	RENTAL-HAKAFA	33,133.00	32,160.07	36,026.00	32,992.27	32,157.00	0.00	36,026.00	32,157.00	32,157.00
25-00-000-4555	FIELD/SPORT COURT PERMITS	700.00	196.00	150.00	3,153.00	3,000.00	0.00	3,500.00	3,000.00	3,000.00
25-00-000-4556	TENNIS/PICKLEBALL PERMITS	2,500.00	7,640.00	8,000.00	11,665.00	11,500.00	0.00	12,500.00	11,500.00	11,500.00
25-00-000-4557	PRIVATE TRAINING PERMITS	160.00	80.00	88.00	176.00	176.00	0.00	176.00	176.00	176.00
	AccountCategory: 45 - Rentals Total:	**94,813.00**	**108,296.22**	**109,724.00**	**174,416.63**	**133,893.00**	**0.00**	**146,614.20**	**133,893.00**	**133,893.00**
AccountCategory: 46 - Passes										
25-00-000-4650	REPLACEMT TOKEN/PASS/SWI	500.00	1,000.00	750.00	350.00	400.00	0.00	400.00	400.00	400.00
	AccountCategory: 46 - Passes Total:	**500.00**	**1,000.00**	**750.00**	**350.00**	**400.00**	**0.00**	**400.00**	**400.00**	**400.00**
AccountCategory: 49 - Miscellaneous Revenue										
25-00-000-4910	MISC/UNCLASSIFIED INCOME	0.00	19,618.07	0.00	1,598.44	500.00	0.00	1,250.00	500.00	500.00
25-00-000-4990	CARRYOVER FUND BALANCE	4,572,665.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**4,572,665.00**	**19,618.07**	**0.00**	**1,598.44**	**500.00**	**0.00**	**1,250.00**	**500.00**	**500.00**
	Revenue Total:	**5,940,359.00**	**1,571,158.48**	**1,471,988.27**	**1,600,997.03**	**1,620,443.00**	**0.00**	**1,624,564.20**	**1,620,443.00**	**1,620,443.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Expense										
AccountCategory: 51 - Salaries/Wages										
25-00-000-5101	FT ADMINISTRATION SALARIES	146,080.00	145,410.31	152,331.25	143,980.37	158,906.00	0.00	152,331.25	158,906.00	158,906.00
25-00-000-5102	FT RECREATION SALARIES	342,604.00	339,136.64	365,899.00	361,377.20	441,565.00	0.00	365,899.00	431,470.00	441,565.00
25-00-000-5103	FT PARK MAINTENANCE SALAR	25,043.00	25,044.00	27,234.85	24,970.00	29,264.00	0.00	27,234.85	29,264.00	29,264.00
25-00-000-5104	FT FACILITY MAINT SALARIES	214,851.00	227,953.73	242,511.60	153,315.55	256,407.00	0.00	210,000.00	256,407.00	256,407.00
25-00-000-5109	INTERNSHIP	4,800.00	0.00	6,000.00	5,688.75	6,000.00	0.00	6,000.00	6,000.00	6,000.00
25-00-000-5110	PT WAGES - REC MKT,ASST,EC	90,041.00	33,596.61	76,421.00	50,003.19	48,508.00	0.00	76,421.00	58,603.00	48,508.00
25-00-000-5111	PT WAGES-CUST SVC ATTENDA	26,543.00	24,576.60	25,252.50	24,976.16	26,250.00	0.00	25,252.50	26,250.00	26,250.00
25-00-000-5116	PT WAGES - CUSTODIANS	73,711.00	36,504.58	60,000.00	60,030.69	67,076.00	0.00	70,000.00	67,076.00	67,076.00
25-00-000-5125	PT WAGES-RENTL ATTDNT	6,000.00	863.09	0.00	2,062.22	1,800.00	0.00	2,000.00	1,800.00	1,800.00
25-00-000-5190	FT OVERTIME	2,000.00	8,570.31	0.00	7,698.35	7,000.00	0.00	7,000.00	7,000.00	7,000.00
25-00-000-5195	PT OVERTIME	250.00	451.84	0.00	472.43	0.00	0.00	0.00	0.00	0.00
25-00-000-5196	INSURANCE BUY-OUT	15,300.00	9,099.52	9,690.00	8,581.60	10,800.00	0.00	9,690.00	10,800.00	10,800.00
	AccountCategory: 51 - Salaries/Wages Total:	**947,223.00**	**851,207.23**	**965,340.20**	**843,156.51**	**1,053,576.00**	**0.00**	**951,828.60**	**1,053,576.00**	**1,053,576.00**
AccountCategory: 52 - Utilities										
25-00-000-5210	TELEPHONE/INTERNET	48,195.00	37,497.58	47,439.00	36,876.55	33,479.64	0.00	47,439.00	33,479.64	33,479.64
25-00-000-5220	FUEL/HEAT	47,500.00	51,417.55	55,000.00	35,715.80	45,000.00	0.00	50,000.00	45,000.00	45,000.00
25-00-000-5230	ELECTRICITY	114,000.00	144,554.23	140,000.00	131,089.91	120,000.00	0.00	115,000.00	120,000.00	120,000.00
25-00-000-5240	WATER	7,420.00	4,269.11	7,420.00	6,462.75	7,000.00	0.00	6,600.00	7,000.00	7,000.00
	AccountCategory: 52 - Utilities Total:	**217,115.00**	**237,738.47**	**249,859.00**	**210,145.01**	**205,479.64**	**0.00**	**219,039.00**	**205,479.64**	**205,479.64**
AccountCategory: 53 - Contractual										
25-00-000-5301	POSTAGE	4,750.00	2,460.77	4,125.00	3,727.47	3,000.00	0.00	4,125.00	3,000.00	3,000.00
25-00-000-5305	PARTY RENTAL ENTERMT/LIQ LI	0.00	0.00	0.00	220.50	0.00	0.00	221.00	0.00	0.00
25-00-000-5315	CREDIT CARD SERVICE FEES	145,000.00	174,586.55	165,000.00	161,241.14	150,000.00	0.00	190,000.00	150,000.00	150,000.00
25-00-000-5321	CONSULTING SERVICES	20,000.00	16,804.92	33,500.00	34,033.53	23,000.00	0.00	33,500.00	23,000.00	23,000.00
25-00-000-5340	CONFERENCES AND TRAINING	19,325.00	13,723.74	19,329.00	10,400.21	20,325.00	0.00	19,329.00	20,325.00	20,325.00
25-00-000-5341	MILEAGE REIMBURSEMENT	500.00	38.75	500.00	33.10	250.00	0.00	500.00	250.00	250.00
25-00-000-5342	OFFICIALS/MEETING EXPENSES	2,750.00	887.72	3,250.00	926.44	3,250.00	0.00	3,250.00	3,250.00	3,250.00
25-00-000-5350	MAINTENANCE SERVICES	4,250.00	4,090.25	4,750.00	7,086.34	5,300.00	0.00	4,750.00	5,300.00	5,300.00
25-00-000-5351	REPAIRS - EQUIPMENT	16,000.00	15,209.28	14,000.00	7,021.99	14,000.00	0.00	12,000.00	14,000.00	14,000.00
25-00-000-5352	REPAIRS - BUILDINGS	27,500.00	26,629.84	27,500.00	23,842.95	90,000.00	0.00	25,000.00	90,000.00	90,000.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
25-00-000-5353	DISPOSAL/PORTOLET SERVICE	4,440.00	8,395.67	6,300.00	6,020.82	6,300.00	0.00	5,800.00	6,300.00	6,300.00
25-00-000-5354	CLEANING SERVICE	0.00	0.00	0.00	5,703.22	0.00	0.00	0.00	0.00	0.00
25-00-000-5355	MAINTENANCE SERVICE AGREE	119,255.00	110,712.76	130,345.00	111,641.77	120,000.00	0.00	120,000.00	120,000.00	120,000.00
25-00-000-5360	PRINTING/MARKETING/ADVER	39,870.00	46,120.64	50,000.00	39,255.29	39,560.00	0.00	50,000.00	39,560.00	39,560.00
25-00-000-5361	PRINTING - EMPLOYMENT ADS	500.00	1,100.00	750.00	289.50	750.00	0.00	750.00	750.00	750.00
25-00-000-5362	PHOTOGRAPHY	6,200.00	7,441.26	11,198.00	10,933.75	18,420.00	0.00	11,198.00	18,420.00	18,420.00
25-00-000-5363	DESIGN SERVICES/PUBLICIST	2,000.00	2,520.00	2,000.00	0.00	3,000.00	0.00	2,000.00	3,000.00	3,000.00
25-00-000-5368	MARKETING-DIGITAL	12,878.00	8,361.46	8,208.00	6,924.53	10,380.00	0.00	8,208.00	10,380.00	10,380.00
25-00-000-5370	RENTAL - EQUIPMENT	500.00	206.09	500.00	0.00	750.00	0.00	500.00	750.00	750.00
	AccountCategory: 53 - Contractual Total:	**425,718.00**	**439,289.70**	**481,255.00**	**429,302.55**	**508,285.00**	**0.00**	**491,131.00**	**508,285.00**	**508,285.00**
AccountCategory: 54 - Supplies										
25-00-000-5401	SUPPLIES-OFFICE	10,750.00	4,391.52	10,750.00	5,279.37	7,000.00	0.00	10,750.00	7,000.00	7,000.00
25-00-000-5404	COMPUTER PROGRAMS	11,100.00	6,508.13	6,100.00	5,982.75	5,850.00	0.00	6,100.00	5,850.00	5,850.00
25-00-000-5408	BOOK FAIR PURCHASES	750.00	0.00	750.00	0.00	750.00	0.00	750.00	750.00	750.00
25-00-000-5412	SUPPLIES-CLEANING/CUSTODI	22,500.00	23,825.15	25,150.00	24,307.74	26,400.00	0.00	25,150.00	26,400.00	26,400.00
25-00-000-5420	SUPPLIES - GENERAL	12,500.00	13,458.87	11,500.00	10,714.41	13,000.00	0.00	11,500.00	13,000.00	13,000.00
25-00-000-5421	SUPPLIES - UNIFORMS	2,500.00	2,958.13	3,150.00	3,443.47	3,250.00	0.00	3,150.00	3,250.00	3,250.00
25-00-000-5422	SUPPLIES-UNIFORMS, BLDG ST	1,940.00	2,098.31	2,150.00	2,226.53	2,250.00	0.00	2,150.00	2,250.00	2,250.00
25-00-000-5425	SUPPLIES-STAFF RECOGNITION	250.00	231.61	500.00	401.16	500.00	0.00	500.00	500.00	500.00
25-00-000-5430	SUPPLIES - FIRST AID	2,000.00	1,859.78	2,000.00	1,684.24	2,500.00	0.00	2,000.00	2,500.00	2,500.00
25-00-000-5451	SUPPLIES - BUILDING PARTS	5,000.00	5,017.84	5,000.00	5,266.17	5,000.00	0.00	4,000.00	5,000.00	5,000.00
25-00-000-5480	SUPPLIES-GAS/LUBRICANT	3,200.00	4,063.24	3,200.00	3,057.18	3,500.00	0.00	3,200.00	3,500.00	3,500.00
25-00-000-5481	SUPPLIES-CONSTRUCTION/HA	3,000.00	1,304.80	8,500.00	3,807.52	7,500.00	0.00	7,000.00	7,500.00	7,500.00
25-00-000-5482	SUPPLIES-HARDWARE	3,500.00	1,161.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-00-000-5483	SUPPLIES-PAINT	3,000.00	2,042.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-00-000-5484	SUPPLIES-ELECTRICAL/BULBS	15,000.00	15,732.85	12,000.00	11,581.44	12,000.00	0.00	10,000.00	12,000.00	12,000.00
25-00-000-5485	SUPPLIES-ICEMELT/SALT	2,500.00	1,115.80	2,500.00	0.00	2,625.00	0.00	2,500.00	2,625.00	2,625.00
25-00-000-5486	SUPPLIES-PLUMBING	4,450.00	4,547.75	3,000.00	1,281.24	3,150.00	0.00	3,000.00	3,150.00	3,150.00
25-00-000-5487	SUPPLIES - TOOLS	800.00	246.23	1,500.00	932.68	1,500.00	0.00	1,500.00	1,500.00	1,500.00
25-00-000-5488	SUPPLIES-HAND TOOLS	500.00	475.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 54 - Supplies Total:	**105,240.00**	**91,040.33**	**97,750.00**	**79,965.90**	**96,775.00**	**0.00**	**93,250.00**	**96,775.00**	**96,775.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
AccountCategory: 55 - Capital										
25-00-000-5580	EQUIPMENT - GENERAL	2,800.00	4,976.34	2,000.00	3,309.71	2,000.00	0.00	2,000.00	2,000.00	2,000.00
25-00-000-5582	EQUIPMENT - MAINTENANCE	2,000.00	6,037.79	2,000.00	353.28	2,100.00	0.00	2,000.00	2,100.00	2,100.00
25-00-000-5583	EQUIPMENT - OFFICE	0.00	0.00	0.00	102.38	16,017.00	0.00	102.38	16,017.00	16,017.00
25-00-000-5584	EQUIPMENT - RECREATION	0.00	0.00	0.00	0.00	0.00	0.00	1,000.98	0.00	0.00
25-00-000-5588	BUILDING IMPROVEMENTS	4,500.00	4,012.64	5,000.00	6,313.52	5,250.00	0.00	6,000.00	5,250.00	5,250.00
	AccountCategory: 55 - Capital Total:	**9,300.00**	**15,026.77**	**9,000.00**	**10,078.89**	**25,367.00**	**0.00**	**11,103.36**	**25,367.00**	**25,367.00**
AccountCategory: 56 - Insurance										
25-00-000-5600	HEALTH INSURANCE PREMIUM	227,250.00	170,900.53	238,350.00	147,685.04	239,264.00	0.00	170,000.00	239,264.00	239,264.00
25-00-000-5601	EMPLOYEE INSURANCE CONTR	-14,880.00	-10,793.46	-13,690.00	-9,327.15	-17,977.00	0.00	-12,000.00	-17,977.00	-17,977.00
25-00-000-5602	HSA CONTRIBUTION	0.00	0.00	0.00	2,030.25	4,150.00	0.00	2,000.00	4,150.00	4,150.00
	AccountCategory: 56 - Insurance Total:	**212,370.00**	**160,107.07**	**224,660.00**	**140,388.14**	**225,437.00**	**0.00**	**160,000.00**	**225,437.00**	**225,437.00**
AccountCategory: 57 - Fixed Charges										
25-00-000-5730	DUES/MEMBERSHIPS	2,730.00	1,736.75	2,800.00	2,420.00	2,675.00	0.00	2,800.00	2,675.00	2,675.00
25-00-000-5740	COMMUNITY GRP CONTRIBUT	6,200.00	1,200.00	10,000.00	16,200.00	10,000.00	0.00	16,200.00	10,000.00	10,000.00
	AccountCategory: 57 - Fixed Charges Total:	**8,930.00**	**2,936.75**	**12,800.00**	**18,620.00**	**12,675.00**	**0.00**	**19,000.00**	**12,675.00**	**12,675.00**
AccountCategory: 58 - Fund Transfer Out										
25-00-000-5869	TRF TO MASTER PLAN CAPITAL	850,000.00	400,000.00	550,000.00	550,000.00	1,200,000.00	0.00	550,000.00	1,200,000.00	1,200,000.00
25-00-000-5890	G&A DEPT. TRANSFER	641,071.00	618,384.33	858,205.00	648,692.96	817,894.20	0.00	808,114.00	817,894.20	817,894.20
	AccountCategory: 58 - Fund Transfer Out Total:	**1,491,071.00**	**1,018,384.33**	**1,408,205.00**	**1,198,692.96**	**2,017,894.20**	**0.00**	**1,358,114.00**	**2,017,894.20**	**2,017,894.20**
AccountCategory: 59 - Miscellaneous Expense										
25-00-000-5990	CONTINGENCY	5,000.00	0.00	5,000.00	28,052.52	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	AccountCategory: 59 - Miscellaneous Expense Total:	**5,000.00**	**0.00**	**5,000.00**	**28,052.52**	**5,000.00**	**0.00**	**5,000.00**	**5,000.00**	**5,000.00**
	Expense Total:	**3,421,967.00**	**2,815,730.65**	**3,453,869.20**	**2,958,402.48**	**4,150,488.84**	**0.00**	**3,308,465.96**	**4,150,488.84**	**4,150,488.84**
	Program: 00 - Undesignated Program Surplus (Deficit):	**2,518,392.00**	**-1,244,572.17**	**-1,981,880.93**	**-1,357,405.45**	**-2,530,045.84**	**0.00**	**-1,683,901.76**	**-2,530,045.84**	**-2,530,045.84**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**2,518,392.00**	**-1,244,572.17**	**-1,981,880.93**	**-1,357,405.45**	**-2,530,045.84**	**0.00**	**-1,683,901.76**	**-2,530,045.84**	**-2,530,045.84**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Department: 25 - RECREATION DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-000-4210	SCHOLARSHIPS AWARDED	-20,000.00	-8,820.96	-10,000.00	-10,122.95	-12,500.00	0.00	-10,000.00	-12,500.00	-12,500.00
25-25-000-4211	EMPLOYEE DISCOUNT	-105,000.00	-54,078.02	-75,000.00	-50,826.22	-75,000.00	0.00	-65,000.00	-75,000.00	-75,000.00
25-25-000-4212	COUPONS/CERTIFICATES REDE	500.00	-500.00	500.00	0.00	-500.00	0.00	500.00	-500.00	-500.00
25-25-000-4215	REV-C.A.R.E. DONATIONS	500.00	1,176.00	500.00	400.00	500.00	0.00	500.00	500.00	500.00
	AccountCategory: 42 - Program Revenues Total:	**-124,000.00**	**-62,222.98**	**-84,000.00**	**-60,549.17**	**-87,500.00**	**0.00**	**-74,000.00**	**-87,500.00**	**-87,500.00**
	Revenue Total:	**-124,000.00**	**-62,222.98**	**-84,000.00**	**-60,549.17**	**-87,500.00**	**0.00**	**-74,000.00**	**-87,500.00**	**-87,500.00**
	Program: 00 - Undesignated Program Total:	**-124,000.00**	**-62,222.98**	**-84,000.00**	**-60,549.17**	**-87,500.00**	**0.00**	**-74,000.00**	**-87,500.00**	**-87,500.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Program: 10 - Beach Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-101-4200	REV-YOUTH SAILING	3,024.00	1,532.00	3,024.00	1,721.00	2,025.00	0.00	1,721.00	2,025.00	2,025.00
25-25-102-4200	REV-ADULT SAILING	2,703.00	2,315.00	2,888.00	3,517.00	3,690.00	0.00	3,619.00	3,690.00	3,690.00
25-25-103-4200	REV-PRIVATE SAILING LESSONS	600.00	210.00	600.00	140.00	280.00	0.00	140.00	280.00	280.00
25-25-105-4200	REV-SAILFEST\REGATTA	896.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-111-4200	REV-BEACH VB	1,920.00	0.00	0.00	8,399.00	8,190.00	0.00	8,399.00	8,190.00	8,190.00
25-25-112-4200	REV-BEACH SAFE	5,000.00	393.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 42 - Program Revenues Total:	**14,143.00**	**4,570.00**	**6,512.00**	**13,777.00**	**14,185.00**	**0.00**	**13,879.00**	**14,185.00**	**14,185.00**
	Revenue Total:	**14,143.00**	**4,570.00**	**6,512.00**	**13,777.00**	**14,185.00**	**0.00**	**13,879.00**	**14,185.00**	**14,185.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-101-5100	WAGES-YOUTH SAILING	1,440.00	316.75	720.00	658.38	750.00	0.00	658.38	750.00	750.00
25-25-102-5100	WAGES-ADULT SAILING	885.00	852.50	0.00	1,245.53	1,040.00	0.00	1,245.53	1,040.00	1,040.00
25-25-103-5100	WAGES-PRIVATE SAILING LESS	200.00	157.50	200.00	100.00	150.00	0.00	100.00	150.00	150.00
25-25-105-5100	WAGES-SAILFEST\REGATTA	896.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-112-5100	WAGES-BEACH SAFE	588.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 51 - Salaries/Wages Total:	**4,009.00**	**1,326.75**	**920.00**	**2,003.91**	**1,940.00**	**0.00**	**2,003.91**	**1,940.00**	**1,940.00**
AccountCategory: 53 - Contractual										
25-25-111-5300	CONTRACTL-BEACH VB	1,344.00	0.00	0.00	5,596.50	5,733.00	0.00	5,596.50	5,733.00	5,733.00
25-25-112-5300	CONTRACTL-BEACH SAFE	1,800.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 53 - Contractual Total:	**3,144.00**	**500.00**	**0.00**	**5,596.50**	**5,733.00**	**0.00**	**5,596.50**	**5,733.00**	**5,733.00**
AccountCategory: 54 - Supplies										
25-25-112-5400	SUPPLIES-BEACH SAFE	925.00	1,283.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 54 - Supplies Total:	**925.00**	**1,283.33**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Expense Total:	**8,078.00**	**3,110.08**	**920.00**	**7,600.41**	**7,673.00**	**0.00**	**7,600.41**	**7,673.00**	**7,673.00**
	Program: 10 - Beach Programs Surplus (Deficit):	**6,065.00**	**1,459.92**	**5,592.00**	**6,176.59**	**6,512.00**	**0.00**	**6,278.59**	**6,512.00**	**6,512.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Program: 20 - Watts Ice Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-203-4200	REV-LEARN TO SKATE	27,413.00	34,139.25	33,862.50	29,610.22	30,433.75	0.00	33,862.50	30,433.75	30,433.75
25-25-204-4200	REV-HOCKEY LESSONS/MINOR	3,931.00	4,955.99	4,500.00	2,485.33	2,425.00	0.00	2,250.00	2,425.00	2,425.00
25-25-208-4200	REV-SPEED SKATING/FITNESS	8,528.00	1,723.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-217-4200	REV-USFS HOLIDAY BREAK SKA	3,740.00	4,065.80	4,320.00	3,906.00	2,328.00	0.00	4,320.00	2,328.00	2,328.00
25-25-220-4200	REV-DEK HOCKEY	0.00	1,825.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 42 - Program Revenues Total:		**43,612.00**	**46,709.47**	**42,682.50**	**36,001.55**	**35,186.75**	**0.00**	**40,432.50**	**35,186.75**	**35,186.75**
Revenue Total:		**43,612.00**	**46,709.47**	**42,682.50**	**36,001.55**	**35,186.75**	**0.00**	**40,432.50**	**35,186.75**	**35,186.75**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-203-5100	WAGES-LEARN TO SKATE	6,600.00	8,873.34	7,260.00	7,336.01	8,295.00	0.00	7,260.00	8,295.00	8,295.00
25-25-204-5100	WAGES-HOCKEY LESSONS/MIN	1,238.00	1,653.30	907.50	603.00	569.25	0.00	544.50	569.25	569.25
25-25-217-5100	WAGES-USFS HOLIDAY BREAK S	1,080.00	1,073.64	891.00	1,309.53	1,032.00	0.00	891.00	1,032.00	1,032.00
AccountCategory: 51 - Salaries/Wages Total:		**8,918.00**	**11,600.28**	**9,058.50**	**9,248.54**	**9,896.25**	**0.00**	**8,695.50**	**9,896.25**	**9,896.25**
AccountCategory: 53 - Contractual										
25-25-208-5300	CONTRACTL-SPEED SKATING/FI	5,970.00	582.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-220-5300	CONTRACTL-DEK HOCKEY	0.00	1,277.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 53 - Contractual Total:		**5,970.00**	**1,859.90**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Expense Total:		**14,888.00**	**13,460.18**	**9,058.50**	**9,248.54**	**9,896.25**	**0.00**	**8,695.50**	**9,896.25**	**9,896.25**
Program: 20 - Watts Ice Programs Surplus (Deficit):		**28,724.00**	**33,249.29**	**33,624.00**	**26,753.01**	**25,290.50**	**0.00**	**31,737.00**	**25,290.50**	**25,290.50**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Program: 30 - Adult Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-303-4200	REV-OPEN GYM	2,100.00	8,040.00	5,800.00	7,746.00	7,900.00	0.00	8,000.00	7,900.00	7,900.00
25-25-310-4200	REV-ADULT ART/PAINTING	21,751.00	31,333.19	30,244.50	36,410.87	38,900.00	0.00	33,315.00	38,900.00	38,900.00
25-25-312-4200	REV-ADULT WORKSHOPS	5,355.00	7,557.79	8,976.00	13,934.80	10,098.00	0.00	8,976.00	10,098.00	10,098.00
25-25-314-4200	REV-ADULT CRAFTING	0.00	0.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00
25-25-315-4200	REV-ADULT CERAMICS	46,685.00	85,750.14	103,950.00	99,836.74	101,982.00	0.00	93,880.00	101,982.00	101,982.00
25-25-316-4200	REV-CERAMICS WORKSHOPS	0.00	0.00	0.00	4,010.00	6,700.00	0.00	5,500.00	6,700.00	6,700.00
25-25-328-4200	REV-ADULT DANCE	0.00	0.00	0.00	0.00	928.00	0.00	0.00	928.00	928.00
25-25-333-4200	REV-MAHJONGG	0.00	0.00	0.00	1,680.00	924.00	0.00	0.00	924.00	924.00
	AccountCategory: 42 - Program Revenues Total:	**75,891.00**	**132,681.12**	**148,970.50**	**164,018.41**	**167,432.00**	**0.00**	**149,671.00**	**167,432.00**	**167,432.00**
	Revenue Total:	**75,891.00**	**132,681.12**	**148,970.50**	**164,018.41**	**167,432.00**	**0.00**	**149,671.00**	**167,432.00**	**167,432.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-310-5100	WAGES-ADULT ART/PAINTING	16,860.00	14,285.83	16,170.00	15,411.00	16,170.00	0.00	16,170.00	16,170.00	16,170.00
25-25-315-5100	WAGES-ADULT CERAMICS	24,349.00	39,440.62	56,434.64	51,048.22	60,936.54	0.00	56,434.64	60,936.54	60,936.54
25-25-316-5100	WAGES-CERAMICS WORKSHOP	0.00	0.00	0.00	0.00	1,828.48	0.00	1,400.00	1,828.48	1,828.48
	AccountCategory: 51 - Salaries/Wages Total:	**41,209.00**	**53,726.45**	**72,604.64**	**66,459.22**	**78,935.02**	**0.00**	**74,004.64**	**78,935.02**	**78,935.02**
AccountCategory: 53 - Contractual										
25-25-312-5300	CONTRACTL-ADULT WORKSHO	4,016.00	5,477.93	6,732.00	7,648.35	7,573.50	0.00	6,732.00	7,573.50	7,573.50
25-25-315-5300	CONTRACTL-ADULT CERAMICS	500.00	551.77	500.00	1,210.90	500.00	0.00	1,500.00	500.00	500.00
25-25-316-5300	CONTRACTL-CERAMICS WORK	0.00	0.00	0.00	1,300.00	2,400.00	0.00	2,400.00	2,400.00	2,400.00
25-25-328-5300	CONTRACTL-ADULT DANCE	0.00	0.00	0.00	0.00	649.60	0.00	0.00	649.60	649.60
25-25-333-5300	CONTRACTL-MAHJONGG	0.00	0.00	0.00	1,400.00	646.80	0.00	0.00	646.80	646.80
	AccountCategory: 53 - Contractual Total:	**4,516.00**	**6,029.70**	**7,232.00**	**11,559.25**	**11,769.90**	**0.00**	**10,632.00**	**11,769.90**	**11,769.90**
AccountCategory: 54 - Supplies										
25-25-310-5400	SUPPLIES-ADULT ART/PAINTIN	250.00	192.65	2,650.00	113.05	2,650.00	0.00	1,000.00	2,650.00	2,650.00
25-25-315-5400	SUPPLIES-ADULT CERAMICS	3,000.00	11,042.17	10,300.00	14,816.43	18,000.00	0.00	18,370.00	18,000.00	18,000.00
25-25-316-5400	SUPPLIES-CERAMICS WORKSH	0.00	0.00	0.00	347.34	600.00	0.00	600.00	600.00	600.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
25-25-333-5400	SUPPLIES-MAHJONGG	0.00	0.00	0.00	111.13	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 54 - Supplies Total:	**3,250.00**	**11,234.82**	**12,950.00**	**15,387.95**	**21,250.00**	**0.00**	**19,970.00**	**21,250.00**	**21,250.00**
	Expense Total:	**48,975.00**	**70,990.97**	**92,786.64**	**93,406.42**	**111,954.92**	**0.00**	**104,606.64**	**111,954.92**	**111,954.92**
	Program: 30 - Adult Programs Surplus (Deficit):	**26,916.00**	**61,690.15**	**56,183.86**	**70,611.99**	**55,477.08**	**0.00**	**45,064.36**	**55,477.08**	**55,477.08**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Program: 40 - Preschool Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-401-4200	REV-ELC 3YR	71,319.00	72,997.50	63,599.00	55,198.00	57,722.00	0.00	57,588.00	57,722.00	57,722.00
25-25-402-4200	REV-ELC 4YR	106,657.00	111,350.25	112,128.00	98,928.00	78,860.00	0.00	98,182.00	78,860.00	78,860.00
25-25-403-4200	REV-ELC 2YR	45,782.00	50,832.00	41,962.00	59,500.71	60,855.00	0.00	59,527.00	60,855.00	60,855.00
25-25-404-4200	REV-TEACHER APPRECIATION	2,500.00	3,215.00	3,000.00	3,900.00	3,500.00	0.00	3,900.00	3,500.00	3,500.00
25-25-405-4200	REV-KINDERGTN READINESS	89,193.00	66,398.50	78,516.00	61,367.00	28,704.00	0.00	60,783.00	28,704.00	28,704.00
25-25-406-4200	REV-PRESCHOOL HIP HOP	19,902.00	22,051.65	22,040.00	20,201.78	11,780.00	0.00	14,200.00	11,780.00	11,780.00
25-25-406-4201	REV-COSTUMES	1,200.00	1,260.00	1,235.00	1,690.00	650.00	0.00	780.00	650.00	650.00
25-25-407-4200	REV-PARENTS/TOTS PLAYTIME	0.00	6,126.00	6,520.00	10,726.00	16,000.00	0.00	10,348.00	16,000.00	16,000.00
25-25-409-4200	REV-TUMBLING TOTS	10,041.00	7,734.15	9,216.00	13,746.65	8,680.00	0.00	13,234.00	8,680.00	8,680.00
25-25-413-4200	REV-PRESCHOOL COOKING	10,500.00	12,444.53	10,185.00	10,447.79	9,065.00	0.00	14,914.00	9,065.00	9,065.00
25-25-414-4200	REV-JAMBERRY MUSIC	0.00	0.00	0.00	0.00	0.00	0.00	6,048.00	0.00	0.00
25-25-419-4200	REV-PRESCHOOL BALLET	13,176.00	16,375.59	14,624.00	21,246.23	18,752.00	0.00	15,958.00	18,752.00	18,752.00
25-25-419-4201	REV-COSTUMES	480.00	540.00	1,040.00	1,885.00	1,040.00	0.00	1,365.00	1,040.00	1,040.00
25-25-422-4200	REV-MUSIC & MORE - 3YR	4,425.00	3,946.28	4,550.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-428-4200	REV-PRESCH w/ CARI & JON	5,320.00	8,016.19	5,704.00	9,653.23	5,146.00	0.00	6,585.00	5,146.00	5,146.00
25-25-429-4200	REV-AMAZING MINDS	0.00	0.00	0.00	3,570.00	5,580.00	0.00	0.00	5,580.00	5,580.00
25-25-430-4200	REV-PRESCHOOL ART - MESSY	10,176.00	5,037.57	8,772.00	2,850.00	1,287.00	0.00	0.00	1,287.00	1,287.00
25-25-432-4200	REV-PRESCHOOL DAY OFF	7,744.00	12,477.00	7,120.00	17,961.00	10,260.00	0.00	11,650.00	10,260.00	10,260.00
25-25-433-4200	REV-LUNCHTIME STORIES	5,124.00	6,421.31	5,410.00	2,860.20	0.00	0.00	2,860.00	0.00	0.00
25-25-435-4200	REV-PEE WEE SPORTSTERS	9,000.00	6,642.11	6,504.00	2,139.43	2,600.00	0.00	2,139.00	2,600.00	2,600.00
25-25-439-4200	REV-PRESCHOOL YOGA	10,916.00	8,674.06	8,874.00	3,271.54	8,712.00	0.00	4,575.70	8,712.00	8,712.00
25-25-449-4200	REV-DRAMA-PRESCHOOL (SAR	36,456.00	33,369.89	38,798.00	23,633.74	24,016.00	0.00	22,206.00	24,016.00	24,016.00
25-25-450-4200	REV-READING ROOKIES	13,536.00	20,685.41	19,296.00	17,313.01	7,008.00	0.00	19,296.00	7,008.00	7,008.00
25-25-457-4200	REV-PRESCHOOL DRAWING - Y	0.00	0.00	0.00	900.00	7,875.00	0.00	0.00	7,875.00	7,875.00
25-25-471-4200	REV-GJK PLAYTIME PARTNERS	47,160.00	53,468.28	51,288.00	55,812.00	51,288.00	0.00	51,288.00	51,288.00	51,288.00
25-25-472-4200	REV-GJK 2'S	136,500.00	133,995.87	142,872.00	157,303.75	149,862.00	0.00	142,872.00	149,862.00	149,862.00
25-25-473-4200	REV-GJK 3'S	196,800.00	210,019.61	215,680.00	191,776.66	175,240.00	0.00	215,680.00	175,240.00	175,240.00
25-25-474-4200	REV-GJK 4'S	280,875.00	281,604.20	295,256.00	261,020.00	225,784.00	0.00	295,256.00	225,784.00	225,784.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
25-25-475-4200	REV-GJK ENRICHMENT	80,840.00	83,022.64	91,362.00	132,460.87	91,408.00	0.00	91,362.00	91,408.00	91,408.00
25-25-476-4200	REV-GJK CAMPS	67,670.00	69,615.00	80,964.00	173,581.00	91,464.00	0.00	80,964.00	91,464.00	91,464.00
25-25-480-4200	REV-PRESCHOOL/TOT CLAY PLA	16,767.00	25,942.63	30,024.00	31,677.08	22,304.00	0.00	19,467.88	22,304.00	22,304.00
25-25-490-4200	REV-KINDERMUSIK	10,327.00	9,235.71	11,950.00	15,118.93	6,624.00	0.00	11,950.00	6,624.00	6,624.00
25-25-491-4200	REV-PRESCH JR BUILDERS/ENGI	18,400.00	23,981.15	18,880.00	11,445.14	16,362.00	0.00	18,880.00	16,362.00	16,362.00
	AccountCategory: 42 - Program Revenues Total:	**1,328,786.00**	**1,367,480.08**	**1,407,369.00**	**1,473,184.74**	**1,198,428.00**	**0.00**	**1,353,858.58**	**1,198,428.00**	**1,198,428.00**
	Revenue Total:	**1,328,786.00**	**1,367,480.08**	**1,407,369.00**	**1,473,184.74**	**1,198,428.00**	**0.00**	**1,353,858.58**	**1,198,428.00**	**1,198,428.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-401-5100	WAGES-ELC 3YR	28,331.00	33,834.33	31,127.28	27,620.24	34,137.60	0.00	28,956.80	34,137.60	34,137.60
25-25-402-5100	WAGES-ELC 4YR	36,046.00	35,151.32	39,369.76	32,661.69	48,343.20	0.00	43,293.20	48,343.20	48,343.20
25-25-403-5100	WAGES-ELC 2YR	16,520.00	23,988.33	18,362.70	23,860.57	30,025.92	0.00	25,877.04	30,025.92	30,025.92
25-25-405-5100	WAGES-KINDERGTN READINES	37,744.00	30,891.47	40,483.18	23,885.72	20,029.60	0.00	22,163.02	20,029.60	20,029.60
25-25-407-5100	WAGES-PARENTS & TOTS PLAY	0.00	268.20	777.00	1,647.60	1,890.00	0.00	1,600.00	1,890.00	1,890.00
25-25-409-5100	WAGES-TUMBLING TOTS	4,793.00	2,595.00	4,320.00	4,291.00	3,720.00	0.00	6,240.00	3,720.00	3,720.00
25-25-428-5100	WAGES-PRESCH w/ CARI & JON	2,725.00	2,509.32	2,419.00	2,293.25	1,311.00	0.00	2,276.00	1,311.00	1,311.00
25-25-430-5100	WAGES-PRESCHOOL ART - MES	6,000.00	4,950.00	6,187.50	600.00	825.00	0.00	0.00	825.00	825.00
25-25-432-5100	WAGES-PRESCHOOL DAY OFF	3,620.00	3,455.75	3,948.50	5,128.19	4,278.15	0.00	4,309.45	4,278.15	4,278.15
25-25-433-5100	WAGES-LUNCHTIME STORIES	1,779.00	2,029.72	1,764.00	636.45	0.00	0.00	636.00	0.00	0.00
25-25-435-5100	WAGES-PEE WEE SPORTSTERS	4,204.00	2,044.89	3,132.00	805.55	1,455.00	0.00	730.00	1,455.00	1,455.00
25-25-480-5100	WAGES-PRESCHOOL/TOT CLAY	8,103.00	13,062.79	17,000.80	11,194.27	9,868.80	0.00	11,500.00	9,868.80	9,868.80
	AccountCategory: 51 - Salaries/Wages Total:	**149,865.00**	**154,781.12**	**168,891.72**	**134,624.53**	**155,884.27**	**0.00**	**147,581.51**	**155,884.27**	**155,884.27**
AccountCategory: 53 - Contractual										
25-25-401-5300	CONTRACTL-ELC 3YR	1,640.00	1,120.00	1,200.00	1,291.00	1,600.00	0.00	1,350.00	1,600.00	1,600.00
25-25-402-5300	CONTRACTL-ELC 4YR	6,300.00	1,400.00	2,800.00	1,496.00	1,900.00	0.00	1,800.00	1,900.00	1,900.00
25-25-403-5300	CONTRACTL-ELC 2YR	1,800.00	1,752.50	1,200.00	1,284.00	1,300.00	0.00	1,300.00	1,300.00	1,300.00
25-25-405-5300	CONTRACTL-KINDERGTN READI	0.00	5,385.00	6,100.00	3,861.75	6,100.00	0.00	4,342.50	6,100.00	6,100.00
25-25-406-5300	CONTRACTL-PRESCHOOL HIP H	14,927.00	16,238.34	16,530.00	10,550.13	8,835.00	0.00	10,649.00	8,835.00	8,835.00
25-25-413-5300	CONTRACTL-PRESCHOOL COOK	7,500.00	9,420.00	7,275.00	8,280.00	6,799.00	0.00	10,440.00	6,799.00	6,799.00
25-25-414-5300	CONTRACTL-JAMBERRY MUSIC	0.00	0.00	0.00	0.00	0.00	0.00	4,224.00	0.00	0.00
25-25-419-5300	CONTRACT-PRESCHOOL BALLE	9,882.00	11,733.91	10,968.00	10,157.38	14,064.00	0.00	13,500.00	14,064.00	14,064.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
25-25-422-5300	CONTRACTL-MUSIC & MORE -	2,640.00	1,680.00	2,560.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-429-5300	CONTRACTL-AMAZING MINDS	0.00	0.00	0.00	882.00	3,906.00	0.00	0.00	3,906.00	3,906.00
25-25-432-5300	CONTRACTL-PRESCHOOL DAYS	0.00	0.00	0.00	180.00	500.00	0.00	180.00	500.00	500.00
25-25-439-5300	CONTRACTL-PRESCHOOL YOGA	7,641.00	5,206.54	6,211.80	2,263.86	6,098.40	0.00	3,317.22	6,098.40	6,098.40
25-25-449-5300	CONTRACTL-DRAMA-PRESHOO	27,342.00	24,207.00	29,098.50	14,599.98	18,012.00	0.00	16,655.00	18,012.00	18,012.00
25-25-450-5300	CONTRACTL-READING ROOKIE	10,152.00	14,394.00	14,472.00	9,741.00	5,256.00	0.00	14,472.00	5,256.00	5,256.00
25-25-457-5300	CONTRACTL-PRESCHOOL DRA	0.00	0.00	0.00	0.00	5,512.00	0.00	0.00	5,512.00	5,512.00
25-25-471-5300	CONTRACTL-GJK PLAYTIME PAR	35,370.00	40,476.38	38,466.00	41,859.00	38,466.00	0.00	38,466.00	38,466.00	38,466.00
25-25-472-5300	CONTRACTL-GJK 2'S	102,375.00	100,609.88	107,154.00	117,977.82	112,396.50	0.00	107,154.00	112,396.50	112,396.50
25-25-473-5300	CONTRACTL- GJK 3'S	147,600.00	163,157.42	161,760.00	141,186.67	131,430.00	0.00	161,760.00	131,430.00	131,430.00
25-25-474-5300	CONTRACTL-GJK 4'S	210,656.00	211,203.16	221,442.00	195,765.01	169,338.00	0.00	221,442.00	169,338.00	169,338.00
25-25-475-5300	CONTRACTL-GJK ENRICHMENT	60,630.00	63,155.50	68,521.50	98,834.96	68,556.00	0.00	68,521.50	68,556.00	68,556.00
25-25-476-5300	CONTRACTL-GJK CAMPS	50,753.00	52,211.26	60,723.00	129,182.25	68,598.00	0.00	60,723.00	68,598.00	68,598.00
25-25-490-5300	CONTRACTL-KINDERMUSIK	7,229.00	7,214.70	8,962.50	10,214.75	5,120.00	0.00	8,962.50	5,120.00	5,120.00
25-25-491-5300	CONTRACTL-PRESCH JR BUILDE	12,880.00	18,200.00	13,216.00	8,232.00	11,454.00	0.00	13,216.00	11,454.00	11,454.00
	AccountCategory: 53 - Contractual Total:	**717,317.00**	**748,765.59**	**778,660.30**	**807,839.56**	**685,240.90**	**0.00**	**762,474.72**	**685,240.90**	**685,240.90**
AccountCategory: 54 - Supplies										
25-25-401-5400	SUPPLIES-ELC 3YR	1,930.00	2,260.71	1,850.00	2,476.67	2,550.00	0.00	2,500.00	2,550.00	2,550.00
25-25-402-5400	SUPPLIES-ELC 4YR	3,850.00	3,369.04	3,600.00	3,124.57	3,250.00	0.00	3,200.00	3,250.00	3,250.00
25-25-403-5400	SUPPLIES-ELC 2YR	3,444.00	2,047.00	1,850.00	2,626.31	2,450.00	0.00	2,850.00	2,450.00	2,450.00
25-25-404-5400	SUPPLIES-TEACHER APPRECIATI	2,500.00	3,506.56	3,000.00	3,923.36	3,500.00	0.00	3,900.00	3,500.00	3,500.00
25-25-405-5400	SUPPLIES-KINDERGTN READINE	8,455.00	1,751.01	1,700.00	1,768.43	1,350.00	0.00	1,700.00	1,350.00	1,350.00
25-25-406-5401	COSTUMES	1,200.00	1,260.00	1,235.00	780.00	650.00	0.00	780.00	650.00	650.00
25-25-407-5400	SUPPLIES-PARENTS/TOTS PLAY	0.00	338.55	400.00	528.40	750.00	0.00	600.00	750.00	750.00
25-25-419-5401	COSTUMES	480.00	540.00	1,040.00	1,365.00	1,040.00	0.00	1,365.00	1,040.00	1,040.00
25-25-428-5400	SUPPLIES-PRESCH w/ CARI & J	50.00	37.60	50.00	52.18	50.00	0.00	100.00	50.00	50.00
25-25-430-5400	SUPPLIES-PRESCHOOL ART - M	50.00	107.22	50.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-432-5400	SUPPLIES-PRESCHOOL DAY OFF	660.00	691.93	510.00	581.07	1,600.00	0.00	750.00	1,600.00	1,600.00
25-25-433-5400	SUPPLIES-LUNCHTIME STORIES	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-435-5400	SUPPLIES-PEE WEE SPORTSTER	200.00	190.46	50.00	0.00	50.00	0.00	50.00	50.00	50.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
25-25-480-5400	SUPPLIES-PRESCHOOL/TOT CLA	1,350.00	511.86	2,450.00	160.11	1,650.00	0.00	2,450.00	1,650.00	1,650.00
	AccountCategory: 54 - Supplies Total:	**24,269.00**	**16,611.94**	**17,785.00**	**17,386.10**	**18,890.00**	**0.00**	**20,245.00**	**18,890.00**	**18,890.00**
	Expense Total:	**891,451.00**	**920,158.65**	**965,337.02**	**959,850.19**	**860,015.17**	**0.00**	**930,301.23**	**860,015.17**	**860,015.17**
	Program: 40 - Preschool Programs Surplus (Deficit):	**437,335.00**	**447,321.43**	**442,031.98**	**513,334.55**	**338,412.83**	**0.00**	**423,557.35**	**338,412.83**	**338,412.83**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Program: 50 - Kindergarten Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-594-4200	REV-LEGO/PLAY WELL TECHNO	22,407.00	25,927.39	24,450.00	20.00	0.00	0.00	24,450.00	0.00	0.00
	AccountCategory: 42 - Program Revenues Total:	**22,407.00**	**25,927.39**	**24,450.00**	**20.00**	**0.00**	**0.00**	**24,450.00**	**0.00**	**0.00**
	Revenue Total:	**22,407.00**	**25,927.39**	**24,450.00**	**20.00**	**0.00**	**0.00**	**24,450.00**	**0.00**	**0.00**
Expense										
AccountCategory: 53 - Contractual										
25-25-594-5300	CONTRACTL-LEGO/PLAY WELL	14,544.00	17,778.00	17,115.00	0.00	0.00	0.00	17,115.00	0.00	0.00
	AccountCategory: 53 - Contractual Total:	**14,544.00**	**17,778.00**	**17,115.00**	**0.00**	**0.00**	**0.00**	**17,115.00**	**0.00**	**0.00**
	Expense Total:	**14,544.00**	**17,778.00**	**17,115.00**	**0.00**	**0.00**	**0.00**	**17,115.00**	**0.00**	**0.00**
	Program: 50 - Kindergarten Programs Surplus (Deficit):	**7,863.00**	**8,149.39**	**7,335.00**	**20.00**	**0.00**	**0.00**	**7,335.00**	**0.00**	**0.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Program: 60 - Youth General Interest Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-601-4200	REV-KIDS CLUB PM	201,098.00	266,297.00	321,485.00	334,120.00	371,528.00	0.00	321,585.00	371,528.00	371,528.00
25-25-602-4200	REV-KIDS CLUB AM	32,695.00	45,220.00	61,387.00	53,293.00	70,699.00	0.00	66,539.00	70,699.00	70,699.00
25-25-603-4200	REV-KIDS CLUB-LAST MIN CARE	425.00	910.00	850.00	430.00	850.00	0.00	850.00	850.00	850.00
25-25-604-4200	REV-KIDS CLUB TEACHER	0.00	0.00	56,475.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-606-4200	REV - SCHOOL DAY OFF	0.00	-450.00	0.00	66,446.20	59,680.00	0.00	50,285.00	59,680.00	59,680.00
25-25-607-4200	REV-YOUTH HIP HOP	37,750.00	51,411.02	48,768.00	60,995.04	49,824.00	0.00	46,101.00	49,824.00	49,824.00
25-25-607-4201	REV-COSTUMES	2,400.00	2,760.00	3,250.00	6,110.00	3,250.00	0.00	3,380.00	3,250.00	3,250.00
25-25-608-4200	REV-YOUTH BALLET	17,640.00	24,982.01	35,236.00	31,952.56	21,470.00	0.00	35,236.00	21,470.00	21,470.00
25-25-608-4201	REV-COSTUMES	1,200.00	1,560.00	2,080.00	4,546.39	1,300.00	0.00	2,466.39	1,300.00	1,300.00
25-25-609-4200	REV-ACRO/TUMBLING	0.00	0.00	0.00	12,416.00	26,048.00	0.00	0.00	26,048.00	26,048.00
25-25-609-4201	REV-COSTUMES	0.00	0.00	0.00	0.00	2,600.00	0.00	0.00	2,600.00	2,600.00
25-25-613-4200	REV-PULSE	14,160.00	10,870.07	11,075.00	11,026.50	0.00	0.00	9,529.00	0.00	0.00
25-25-614-4200	REV-YOUTH CRAFTING	42,351.00	31,208.57	40,788.98	41,235.48	37,904.00	0.00	36,670.00	37,904.00	37,904.00
25-25-615-4200	REV-YOUTH CERAMICS	114,222.00	155,976.48	155,336.00	194,774.33	191,388.00	0.00	176,589.00	191,388.00	191,388.00
25-25-617-4200	REV-MAD SCIENCE	0.00	9,133.37	0.00	20,167.63	19,650.00	0.00	18,000.00	19,650.00	19,650.00
25-25-629-4200	REV-CHESS SCHOLARS	20,131.00	23,982.55	26,680.00	31,032.39	26,880.00	0.00	31,333.00	26,880.00	26,880.00
25-25-635-4200	REV-AMAZING MIND	8,126.00	13,553.77	18,600.00	19,592.57	18,000.00	0.00	18,600.00	18,000.00	18,000.00
25-25-638-4200	REV-PRESTO, IT'S MAGIC	920.00	1,346.00	924.00	664.00	704.00	0.00	924.00	704.00	704.00
25-25-639-4200	REV-YOUTH YOGA	7,678.00	6,281.14	4,640.00	7,522.86	6,426.00	0.00	6,014.06	6,426.00	6,426.00
25-25-648-4200	REV-STICKY FINGERS COOKING	16,500.00	18,501.13	16,512.00	21,488.00	12,180.00	0.00	24,194.00	12,180.00	12,180.00
25-25-649-4200	REV-DRAMA-YOUTH	14,790.00	17,927.92	17,556.00	24,270.09	18,018.00	0.00	17,556.00	18,018.00	18,018.00
25-25-650-4200	REV-TECH/CODING/COMP EXP	15,360.00	14,331.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-651-4200	REV-CIAO BELLA SEWING/FASH	4,661.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-652-4200	REV-FOOTLIGHTERS	45,028.00	60,363.69	59,712.00	69,146.46	52,790.00	0.00	56,502.00	52,790.00	52,790.00
25-25-653-4200	REV-BROADWAY BOUND	44,800.00	80,720.48	74,000.00	120,875.32	84,360.00	0.00	84,040.00	84,360.00	84,360.00
25-25-653-4201	REV-COSTUMES	5,950.00	9,690.00	4,250.00	15,045.00	9,690.00	0.00	8,925.00	9,690.00	9,690.00
25-25-657-4200	REV-YOUNG REMBRANDTS/AR	0.00	0.00	0.00	14,717.00	15,825.00	0.00	12,260.00	15,825.00	15,825.00
25-25-658-4200	REV-YOUTH ART	0.00	0.00	18,144.00	9,488.00	11,316.00	0.00	18,144.00	11,316.00	11,316.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
25-25-659-4200	REV-MIXED MEDIA	10,034.00	19,348.10	21,648.00	24,643.00	20,377.00	0.00	21,648.00	20,377.00	20,377.00
25-25-660-4200	REV-JEWELRY MAKING	0.00	14,125.44	11,952.00	45,016.34	16,766.00	0.00	22,234.00	16,766.00	16,766.00
25-25-663-4200	REV-DEBATE	0.00	1,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-694-4200	REV-LEGO PLAYWELL	0.00	0.00	0.00	22,014.57	23,790.00	0.00	20,052.00	23,790.00	23,790.00
	AccountCategory: 42 - Program Revenues Total:	**657,919.00**	**881,800.42**	**1,011,348.98**	**1,263,028.73**	**1,173,313.00**	**0.00**	**1,109,656.45**	**1,173,313.00**	**1,173,313.00**
	Revenue Total:	**657,919.00**	**881,800.42**	**1,011,348.98**	**1,263,028.73**	**1,173,313.00**	**0.00**	**1,109,656.45**	**1,173,313.00**	**1,173,313.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-601-5100	WAGES-KIDS CLUB PM	86,566.00	59,222.84	63,198.00	68,139.47	90,639.75	0.00	73,502.00	90,639.75	90,639.75
25-25-602-5100	WAGES-KIDS CLUB AM	20,514.00	18,503.04	20,961.00	20,775.71	23,315.58	0.00	20,961.00	23,315.58	23,315.58
25-25-604-5100	WAGES-KIDS CLUB TEACHER	0.00	0.00	16,670.90	0.00	0.00	0.00	0.00	0.00	0.00
25-25-606-5100	WAGES - SCHOOL DAY OFF	0.00	0.00	0.00	13,363.95	15,110.00	0.00	16,000.00	15,110.00	15,110.00
25-25-615-5100	WAGES-YOUTH CERAMICS	47,019.00	64,191.82	66,841.76	59,100.52	74,438.00	0.00	68,841.00	74,438.00	74,438.00
25-25-658-5100	WAGES-YOUTH ART	0.00	0.00	8,680.00	2,875.00	2,646.00	0.00	8,680.00	2,646.00	2,646.00
25-25-659-5100	WAGES-MIXED MEDIA	0.00	3,711.00	7,166.25	5,940.02	7,166.25	0.00	7,166.25	7,166.25	7,166.25
	AccountCategory: 51 - Salaries/Wages Total:	**154,099.00**	**145,628.70**	**183,517.91**	**170,194.67**	**213,315.58**	**0.00**	**195,150.25**	**213,315.58**	**213,315.58**
AccountCategory: 53 - Contractual										
25-25-601-5300	CONTRACTL-KIDS CLUB PM	10,205.00	11,232.00	13,055.00	8,945.00	15,690.00	0.00	13,055.00	15,690.00	15,690.00
25-25-604-5300	CONTRACTL-KIDS CLUB TEACH	0.00	0.00	20,240.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-606-5300	CONTRACTL - SCHOOL DAY OFF	0.00	0.00	0.00	18,923.79	25,710.00	0.00	21,000.00	25,710.00	25,710.00
25-25-607-5300	CONTRACTL-YOUTH HIP HOP	28,313.00	37,484.61	36,576.00	34,616.98	37,368.00	0.00	34,578.00	37,368.00	37,368.00
25-25-608-5300	CONTRACTL-YOUTH BALLET	13,230.00	19,998.44	26,427.00	23,370.84	16,102.50	0.00	26,427.00	16,102.50	16,102.50
25-25-609-5300	CONTRACTL-ACRO/TUMBLING	0.00	0.00	0.00	3,445.44	19,536.00	0.00	0.00	19,536.00	19,536.00
25-25-613-5300	CONTRACTL--PULSE	9,912.00	7,735.70	7,752.50	3,692.50	0.00	0.00	6,212.50	0.00	0.00
25-25-614-5300	CONTRACTL-YOUTH CRAFTING	29,646.00	22,570.41	28,552.29	16,515.38	26,532.80	0.00	25,668.00	26,532.80	26,532.80
25-25-615-5300	CONTRACTL-YOUTH CERAMICS	600.00	0.00	600.00	559.72	600.00	0.00	600.00	600.00	600.00
25-25-617-5300	CONTRACTL-MAD SCIENCE	0.00	7,225.40	0.00	9,072.00	13,755.00	0.00	12,600.00	13,755.00	13,755.00
25-25-629-5300	CONTRACTL-CHESS SCHOLARS	13,208.00	17,058.00	18,676.00	14,977.07	18,816.00	0.00	20,130.00	18,816.00	18,816.00
25-25-635-5300	CONTRACTL-AMAZING MIND	5,688.00	10,347.00	13,020.00	7,812.00	12,600.00	0.00	13,020.00	12,600.00	12,600.00
25-25-638-5300	CONTRACTL-PRESTO, IT'S MAG	690.00	994.50	693.00	495.00	528.00	0.00	693.00	528.00	528.00
25-25-639-5300	CONTRACTL-YOUTH YOGA	5,375.00	4,981.20	3,248.00	1,975.40	4,498.20	0.00	3,255.84	4,498.20	4,498.20

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
25-25-648-5300	CONTRACTL-STICKY FINGERS C	11,550.00	14,100.00	11,558.40	9,930.00	8,526.00	0.00	16,935.00	8,526.00	8,526.00
25-25-649-5300	CONTRACTL-DRAMA-YOUTH	11,093.00	13,115.16	13,167.00	13,083.78	13,513.00	0.00	13,167.00	13,513.00	13,513.00
25-25-650-5300	CONTRACTL-TECH/CODING/CO	10,752.00	8,218.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-651-5300	CONTRACTL-CIAO BELLA SEWI	2,299.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-652-5300	CONTRACTL- FOOTLIGHTERS	33,771.00	44,286.84	44,784.00	41,130.72	39,592.50	0.00	42,375.00	39,592.50	39,592.50
25-25-653-5300	CONTRACTL-BROADWAY BOUN	33,600.00	58,520.06	55,500.00	65,301.79	63,270.00	0.00	63,029.00	63,270.00	63,270.00
25-25-657-5300	CONTRACTL-YOUNG REMBRAD	0.00	0.00	0.00	6,597.50	11,077.50	0.00	8,582.00	11,077.50	11,077.50
25-25-659-5300	CONTRACTL-MIXED MEDIA	7,024.00	1,440.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-660-5300	CONTRACTL-JEWELRY MAKING	0.00	10,809.25	8,366.40	11,551.40	11,736.20	0.00	15,564.00	11,736.20	11,736.20
25-25-663-5300	CONTRACTL-DEBATE	0.00	1,225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-694-5300	CONTRACTL-LEGO-PLAYWELL	0.00	0.00	0.00	8,820.00	16,653.00	0.00	14,037.00	16,653.00	16,653.00
	AccountCategory: 53 - Contractual Total:	**226,956.00**	**291,342.52**	**302,215.59**	**300,816.31**	**356,104.70**	**0.00**	**350,928.34**	**356,104.70**	**356,104.70**
AccountCategory: 54 - Supplies										
25-25-601-5400	SUPPLIES-KIDS CLUB PM	4,325.00	9,923.94	20,000.00	12,105.02	20,000.00	0.00	20,000.00	20,000.00	20,000.00
25-25-602-5400	SUPPLIES-KIDS CLUB AM	750.00	136.01	650.00	337.03	650.00	0.00	650.00	650.00	650.00
25-25-604-5400	SUPPLIES-KIDS CLUB TEACHER	0.00	0.00	1,700.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-606-5400	SUPPLIES - SCHOOL DAY OFF	0.00	0.00	0.00	530.42	1,400.00	0.00	1,700.00	1,400.00	1,400.00
25-25-607-5401	COSTUMES	2,400.00	2,760.00	3,250.00	3,380.00	3,250.00	0.00	3,380.00	3,250.00	3,250.00
25-25-608-5401	COSTUMES	1,200.00	1,560.00	2,080.00	2,470.00	1,300.00	0.00	2,470.00	1,300.00	1,300.00
25-25-609-5401	COSTUMES	0.00	0.00	0.00	0.00	2,600.00	0.00	0.00	2,600.00	2,600.00
25-25-615-5400	SUPPLIES-YOUTH CERAMICS	9,000.00	13,640.95	13,250.00	11,717.92	17,250.00	0.00	18,500.00	17,250.00	17,250.00
25-25-653-5401	COSTUMES	5,950.00	9,067.15	4,250.00	8,977.30	9,690.00	0.00	7,949.00	9,690.00	9,690.00
25-25-658-5400	SUPPLIES-YOUTH ART	0.00	0.00	2,000.00	1,358.41	2,000.00	0.00	2,000.00	2,000.00	2,000.00
25-25-659-5400	SUPPLIES-MIXED MEDIA	0.00	1,384.53	2,000.00	854.42	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	AccountCategory: 54 - Supplies Total:	**23,625.00**	**38,472.58**	**49,180.00**	**41,730.52**	**60,140.00**	**0.00**	**58,649.00**	**60,140.00**	**60,140.00**
	Expense Total:	**404,680.00**	**475,443.80**	**534,913.50**	**512,741.50**	**629,560.28**	**0.00**	**604,727.59**	**629,560.28**	**629,560.28**
	Program: 60 - Youth General Interest Programs Surplus (Deficit):	**253,239.00**	**406,356.62**	**476,435.48**	**750,287.23**	**543,752.72**	**0.00**	**504,928.86**	**543,752.72**	**543,752.72**

Program: 70 - Athletic Programs

Revenue

AccountCategory: 42 - Program Revenues

								Defined Budgets		
		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
25-25-701-4200	REV-T-BALL/IL BB ACADEMY	10,600.00	9,753.00	9,650.00	11,824.00	11,600.00	0.00	12,151.00	11,600.00	11,600.00
25-25-703-4200	REV-AYSO	9,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-706-4200	REV-SOCCER SHOTS	13,968.00	13,167.73	12,984.00	9,387.91	8,376.00	0.00	10,259.11	8,376.00	8,376.00
25-25-707-4200	REV-BOYS HOUSE BASKETBALL	41,653.00	39,892.30	41,000.00	46,174.67	44,352.00	0.00	41,000.00	44,352.00	44,352.00
25-25-708-4200	REV-GIRLS HOUSE BASKETBALL	20,790.00	23,974.82	24,470.00	24,861.22	26,370.00	0.00	24,470.00	26,370.00	26,370.00
25-25-712-4200	REV-PRESEASON HOUSE BB CLI	9,810.00	12,079.60	10,824.00	10,039.20	13,392.00	0.00	10,824.00	13,392.00	13,392.00
25-25-722-4200	REV-YOUTH BASEBALL ASSN. (	21,758.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-725-4200	REV-KARATE CLASSES	45,344.00	39,459.85	37,710.40	42,044.73	38,979.50	0.00	36,724.00	38,979.50	38,979.50
25-25-728-4200	REV-YOUTH ROWING	10,074.00	2,479.47	3,488.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-737-4200	REV-ROOKIE RUGBY	0.00	0.00	0.00	660.00	660.00	0.00	660.00	660.00	660.00
25-25-740-4200	REV-TRAVELING BASKETBALL	18,240.00	18,362.42	19,200.00	21,691.57	20,592.00	0.00	20,524.69	20,592.00	20,592.00
25-25-744-4200	REV-YOUTH FLAG FOOTBALL	12,592.00	10,312.00	10,438.00	18,448.00	20,805.00	0.00	18,448.00	20,805.00	20,805.00
25-25-746-4200	REV-HOT SHOT SATURDAYS	10,234.00	17,508.03	18,376.00	35,908.46	29,168.00	0.00	29,376.21	29,168.00	29,168.00
25-25-747-4200	REV-HOT SHOT SPORTS	36,640.00	56,593.76	57,256.00	77,657.97	76,342.00	0.00	71,787.70	76,342.00	76,342.00
25-25-748-4200	REV-BASKETBALL CLINICS	7,260.00	4,987.00	4,576.00	9,053.00	9,240.00	0.00	9,368.50	9,240.00	9,240.00
25-25-752-4200	REV-GAME ON!SPORTS 4 GIRLS	22,140.00	19,798.23	23,860.00	29,845.43	28,600.00	0.00	27,495.43	28,600.00	28,600.00
25-25-753-4200	REV-REDLINE ATHLETICS	4,290.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-762-4200	REV-LACROSSE	0.00	0.00	0.00	6,220.00	8,160.00	0.00	8,308.00	8,160.00	8,160.00
25-25-767-4200	REV-YOUTH VOLLEYBALL	6,120.00	6,360.89	6,103.00	13,614.71	8,094.00	0.00	7,917.21	8,094.00	8,094.00
25-25-770-4200	REV-YOUTH TENNIS	61,570.00	57,720.85	61,570.00	65,674.38	63,120.00	0.00	62,780.38	63,120.00	63,120.00
25-25-771-4200	REV-YOUTH TENNIS PRIVATE	23,330.00	9,782.00	9,360.00	5,745.00	0.00	0.00	5,745.00	0.00	0.00
25-25-775-4200	REV-ADULT TENNIS	35,760.00	34,274.20	34,080.00	44,048.00	45,840.00	0.00	45,000.00	45,840.00	45,840.00
25-25-776-4200	REV-ADULT TENNIS PRIVATE	0.00	1,120.00	0.00	1,809.50	0.00	0.00	1,529.50	0.00	0.00
25-25-785-4200	REV-FITNESS PUNCHCARDS	24,630.00	30,324.30	25,210.00	42,527.00	44,930.00	0.00	44,126.00	44,930.00	44,930.00
25-25-786-4200	REV-FITNESS DROP-INS	3,300.00	1,605.00	2,750.00	3,003.00	2,750.00	0.00	2,788.00	2,750.00	2,750.00
25-25-787-4200	REV-GENERAL FITNESS	17,840.00	9,960.56	12,984.00	8,601.13	10,800.00	0.00	9,108.00	10,800.00	10,800.00
25-25-790-4200	REV-SCOTTISH SOCCER	1,104.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-791-4200	REV-PICKLEBALL	42,000.00	78,120.32	75,600.00	95,439.48	105,600.00	0.00	99,000.00	105,600.00	105,600.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
25-25-793-4200	REV-KENILWOTH WINNETKA B	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-794-4200	REV-YOUTH PICKLEBALL	0.00	0.00	2,700.00	11,620.00	9,900.00	0.00	11,030.00	9,900.00	9,900.00
	AccountCategory: 42 - Program Revenues Total:	**511,147.00**	**497,636.33**	**504,189.40**	**635,898.36**	**627,670.50**	**0.00**	**610,420.73**	**627,670.50**	**627,670.50**
	Revenue Total:	**511,147.00**	**497,636.33**	**504,189.40**	**635,898.36**	**627,670.50**	**0.00**	**610,420.73**	**627,670.50**	**627,670.50**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-703-5100	WAGES-AYSO	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-707-5100	WAGES-BOYS HOUSE BASKETB	7,128.00	8,539.56	7,600.00	6,096.43	5,220.00	0.00	7,600.00	5,220.00	5,220.00
25-25-708-5100	WAGES-GIRLS HOUSE BASKETB	5,104.00	5,476.86	4,750.00	3,606.05	2,975.00	0.00	4,750.00	2,975.00	2,975.00
25-25-712-5100	WAGES-PRESEASON HOUSE BB	3,407.00	5,581.97	5,565.00	143.32	0.00	0.00	0.00	0.00	0.00
25-25-722-5100	WAGES-YOUTH BASEBALL ASS	15,033.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-748-5100	WAGES-BASKETBALL CLINICS	0.00	106.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-770-5100	WAGES-YOUTH TENNIS	20,137.00	13,600.60	26,249.50	1,016.50	0.00	0.00	1,016.50	0.00	0.00
25-25-771-5100	WAGES-YOUTH TENNIS PRIVAT	6,400.00	3,450.00	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-775-5100	WAGES-ADULT TENNIS	10,400.00	9,998.40	10,000.00	10,200.00	0.00	0.00	10,175.00	0.00	0.00
25-25-776-5100	WAGES-ADULT TENNIS PRIVATE	0.00	1,300.00	0.00	250.00	0.00	0.00	250.00	0.00	0.00
	AccountCategory: 51 - Salaries/Wages Total:	**71,109.00**	**48,053.86**	**57,764.50**	**21,312.30**	**8,195.00**	**0.00**	**23,791.50**	**8,195.00**	**8,195.00**
AccountCategory: 53 - Contractual										
25-25-701-5300	CONTRACTL-T-BALL/IL BB ACA	7,420.00	6,720.00	6,755.00	8,024.10	8,120.00	0.00	8,267.00	8,120.00	8,120.00
25-25-706-5300	CONTRACTL-SOCCER SHOTS	9,778.00	8,988.22	9,088.80	4,174.58	5,863.20	0.00	7,013.78	5,863.20	5,863.20
25-25-707-5300	CONTRACTL-BOYS HSE BASKET	3,706.00	4,641.00	6,266.00	3,701.75	14,257.00	0.00	6,266.00	14,257.00	14,257.00
25-25-708-5300	CONTRACTL-GIRLS HOUSE BAS	2,087.00	2,680.00	2,289.00	2,121.75	11,361.00	0.00	2,289.00	11,361.00	11,361.00
25-25-712-5300	CONTRACTL-PRESEASON HOUS	0.00	0.00	0.00	0.00	9,374.40	0.00	7,576.80	9,374.40	9,374.40
25-25-722-5300	CONTRACTL-YOUTH BASEBALL	204.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-725-5300	CONTRACTL-KARATE CLASSES	34,008.00	29,139.97	28,282.80	23,735.33	29,234.63	0.00	28,254.00	29,234.63	29,234.63
25-25-728-5300	CONTRACTL-YOUTH ROWING	7,556.00	1,513.50	2,616.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-737-5300	CONTRACTL-ROOKIE RUGBY	0.00	0.00	0.00	462.00	495.00	0.00	462.00	495.00	495.00
25-25-740-5300	COTNRACTL-TRAVELING BASKE	12,768.00	13,235.20	13,440.00	0.00	14,414.40	0.00	14,414.40	14,414.40	14,414.40
25-25-744-5300	CONTRACTL-YOUTH FLAG FOO	8,814.00	7,190.40	7,306.60	4,783.80	14,463.50	0.00	12,885.60	14,463.50	14,463.50
25-25-746-5300	CONTRACTL-HOT SHOT SATUR	7,164.00	11,342.28	12,863.20	6,950.83	20,417.60	0.00	20,397.42	20,417.60	20,417.60
25-25-747-5300	CONTRACTL-HOTSHOT SPORT	25,648.00	44,333.73	40,079.20	12,835.80	53,439.40	0.00	47,714.63	53,439.40	53,439.40

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
25-25-748-5300	CONTRACTL-BASKETBALL CLINI	5,082.00	2,797.20	3,203.20	2,324.00	6,468.00	0.00	6,212.85	6,468.00	6,468.00
25-25-752-5300	CONTRACTL-GAME ON!SPORT	15,498.00	13,552.00	16,702.00	13,415.50	20,020.00	0.00	17,931.90	20,020.00	20,020.00
25-25-753-5300	CONTRACTL-REDLINE ATHLETIC	3,003.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-762-5300	CONTRACTL-LACROSSE	0.00	0.00	0.00	4,354.00	5,712.00	0.00	6,370.00	5,712.00	5,712.00
25-25-767-5300	CONTRACTL-YOUTH VOLLEYBA	4,284.00	2,284.00	4,272.10	1,047.99	5,665.80	0.00	5,073.69	5,665.80	5,665.80
25-25-770-5300	CONTRACTL-YOUTH TENNIS	0.00	1,131.20	0.00	35,941.50	44,184.00	0.00	41,955.90	44,184.00	44,184.00
25-25-771-5300	CONTRACTL - YOUTH TENNIS P	0.00	0.00	0.00	4,021.50	0.00	0.00	4,021.50	0.00	0.00
25-25-775-5300	CONTRACTL-ADULT TENNIS	0.00	0.00	0.00	9,567.60	32,088.00	0.00	8,979.60	32,088.00	32,088.00
25-25-785-5300	CONTRACTL-FITNESS PUNCHC	18,473.00	17,588.35	18,472.50	25,421.36	33,697.50	0.00	29,961.00	33,697.50	33,697.50
25-25-786-5300	CONTRACTL-FITNESS DROP-IN	2,475.00	1,421.25	2,062.50	2,160.75	2,062.50	0.00	2,022.00	2,062.50	2,062.50
25-25-787-5300	CONTRACTL-GENERAL FITNESS	13,380.00	6,851.25	9,738.00	5,663.98	8,100.00	0.00	6,337.00	8,100.00	8,100.00
25-25-791-5300	CONTRACTL-PICKLEBALL	31,500.00	59,657.50	56,700.00	51,774.10	78,144.00	0.00	68,800.00	78,144.00	78,144.00
25-25-794-5300	CONTRACTL-YOUTH PICKLEBAL	0.00	0.00	1,890.00	5,670.00	6,930.00	0.00	7,980.00	6,930.00	6,930.00
	AccountCategory: 53 - Contractual Total:	**212,848.00**	**235,067.05**	**242,026.90**	**228,152.22**	**424,511.93**	**0.00**	**361,186.07**	**424,511.93**	**424,511.93**
AccountCategory: 54 - Supplies										
25-25-703-5400	SUPPLIES-AYSO	5,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-707-5400	SUPPLIES-BOYS HOUSE BASKET	3,785.00	3,118.24	3,710.00	3,852.58	4,962.00	0.00	3,710.00	4,962.00	4,962.00
25-25-708-5400	SUPPLIES-GIRLS HOUSE BASKE	1,659.00	1,975.29	1,791.00	1,872.04	1,791.00	0.00	1,791.00	1,791.00	1,791.00
25-25-711-5400	SUPPLIES-PEE WEE BASKETBAL	0.00	34.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-712-5400	SUPPLIES-PRESEASON HOUSE	500.00	599.06	250.00	0.00	0.00	0.00	250.00	0.00	0.00
25-25-722-5400	SUPPLIES-YOUTH BASEBALL AS	6,522.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-728-5400	SUPPLIES-YOUTH ROWING	300.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-740-5400	SUPPLIES-TRAVELING BASKETB	0.00	34.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-747-5400	SUPPLIES-HOTSHOT SPORT	0.00	152.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-755-5400	SUPPLIES-WIDE WORLD OF SP	0.00	322.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-770-5400	SUPPLIES-YOUTH TENNIS	800.00	2,513.39	3,200.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-771-5400	SUPPLIES-YOUTH TENNIS PRIVA	600.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-775-5400	SUPPLIES-ADULT TENNIS	1,000.00	1,286.74	1,600.00	3,026.11	0.00	0.00	2,166.10	0.00	0.00
25-25-785-5400	SUPPLIES-FITNESS PUNCHCAR	500.00	49.95	500.00	102.60	500.00	0.00	500.00	500.00	500.00
25-25-787-5400	SUPPLIES-GENERAL FITNESS	0.00	58.08	0.00	121.25	0.00	0.00	0.00	0.00	0.00
25-25-791-5400	SUPPLIES-PICKLEBALL	300.00	1,193.96	1,000.00	213.93	1,000.00	0.00	1,000.00	1,000.00	1,000.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2023-2024 YE Projection	Defined Budgets 2024-2025 First Draft	2024-2025 Approval Draft
25-25-794-5400	SUPPLIES-YOUTH PICKLEBALL	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 54 - Supplies Total:	**21,666.00**	**11,338.21**	**12,951.00**	**9,188.51**	**8,253.00**	**0.00**	**9,417.10**	**8,253.00**	**8,253.00**
	Expense Total:	**305,623.00**	**294,459.12**	**312,742.40**	**258,653.03**	**440,959.93**	**0.00**	**394,394.67**	**440,959.93**	**440,959.93**
	Program: 70 - Athletic Programs Surplus (Deficit):	**205,524.00**	**203,177.21**	**191,447.00**	**377,245.33**	**186,710.57**	**0.00**	**216,026.06**	**186,710.57**	**186,710.57**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	Defined Budgets 2024-2025 First Draft	Defined Budgets 2024-2025 Approval Draft
Program: 80 - Camp Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-801-4200	REV-SUN FUN CAMP	179,685.00	233,104.34	283,871.00	351,756.35	296,577.00	0.00	310,091.00	296,577.00	296,577.00
25-25-803-4200	REV-KINDER KORNER CAMP	90,408.00	103,644.12	84,563.00	160,114.00	140,636.00	0.00	135,900.00	140,636.00	140,636.00
25-25-806-4200	REV-PRESCHL SUMM BEGIN/E	16,150.00	21,590.00	12,915.00	19,883.00	10,906.00	0.00	10,813.00	10,906.00	10,906.00
25-25-808-4200	REV-PRESCHOOL CIT	11,289.00	13,745.80	13,019.00	15,123.00	13,320.00	0.00	12,447.00	13,320.00	13,320.00
25-25-809-4200	REV-COUNSELOR IN TRAINING	20,249.00	25,371.00	27,015.69	39,863.50	36,312.00	0.00	30,000.00	36,312.00	36,312.00
25-25-810-4200	REV-CAMP ADVENTURE	78,542.00	96,638.97	110,547.39	151,535.80	200,253.00	0.00	128,312.00	200,253.00	200,253.00
25-25-811-4200	REV-TEDDY BEAR CAMP	7,197.00	10,048.80	7,144.00	13,676.80	10,743.04	0.00	11,380.00	10,743.04	10,743.04
25-25-812-4200	REV-PANDA BEAR CAMP	12,402.00	18,953.80	26,496.00	33,088.80	37,302.00	0.00	23,918.00	37,302.00	37,302.00
25-25-813-4200	REV-KOALA BEAR CAMP	56,959.00	62,816.00	63,828.00	72,215.12	56,786.00	0.00	62,094.00	56,786.00	56,786.00
25-25-815-4200	REV-BABY BEAR CAMP	2,145.00	2,325.00	2,257.00	6,071.00	5,007.86	0.00	5,000.00	5,007.86	5,007.86
25-25-824-4200	REV-CAMP KIDS CLUB	0.00	0.00	0.00	4,525.00	7,000.00	0.00	0.00	7,000.00	7,000.00
25-25-825-4200	REV-SUMMERS END/CAMP EX	11,304.00	14,727.00	23,200.00	59,932.20	35,700.00	0.00	30,000.00	35,700.00	35,700.00
25-25-828-4200	REV-GAME ON CAMP GIRLS	232,030.00	229,373.00	223,728.00	326,052.16	195,800.00	0.00	191,456.00	195,800.00	195,800.00
25-25-828-4208	GAME ON CAMP BUSSING	0.00	0.00	0.00	2,000.00	6,400.00	0.00	0.00	6,400.00	6,400.00
25-25-829-4200	REV-GAME ON CAMP BOYS	71,340.00	30,222.00	35,588.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-833-4200	REV-ACTION QUEST CAMP	92,852.00	100,850.00	108,327.00	169,383.00	184,730.00	0.00	130,268.00	184,730.00	184,730.00
25-25-835-4200	REV-AQUATIC CAMP	131,040.00	144,988.00	142,240.00	196,159.20	178,816.00	0.00	165,414.20	178,816.00	178,816.00
25-25-836-4200	REV-AQUATICS & SAILING CIT	0.00	0.00	9,750.00	9,175.00	6,850.00	0.00	6,325.00	6,850.00	6,850.00
25-25-850-4200	REV-ART CAMP	0.00	0.00	15,300.00	4,450.00	10,200.00	0.00	0.00	10,200.00	10,200.00
25-25-857-4200	REV-FASHION AND JEWELRY C	0.00	0.00	0.00	850.00	7,650.00	0.00	0.00	7,650.00	7,650.00
	AccountCategory: 42 - Program Revenues Total:	**1,013,592.00**	**1,108,397.83**	**1,189,789.08**	**1,635,853.93**	**1,440,988.90**	**0.00**	**1,253,418.20**	**1,440,988.90**	**1,440,988.90**
	Revenue Total:	**1,013,592.00**	**1,108,397.83**	**1,189,789.08**	**1,635,853.93**	**1,440,988.90**	**0.00**	**1,253,418.20**	**1,440,988.90**	**1,440,988.90**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-801-5100	WAGES-SUN FUN CAMP	71,819.00	83,355.31	87,873.00	108,841.40	98,770.00	0.00	108,691.00	98,770.00	98,770.00
25-25-803-5100	WAGES-KINDER KORNER CAMP	36,300.00	48,120.43	41,395.00	58,997.75	67,747.00	0.00	60,227.00	67,747.00	67,747.00
25-25-806-5100	WAGES-PRESCHL SUMM BEGIN	4,466.00	5,295.79	3,430.00	2,411.55	2,981.00	0.00	2,413.00	2,981.00	2,981.00
25-25-808-5100	WAGES-PRESCHOOL CIT	2,139.00	5,028.21	3,707.20	4,541.36	5,526.00	0.00	4,500.00	5,526.00	5,526.00
25-25-809-5100	WAGES-COUNSELOR IN TRAINI	7,380.00	6,582.19	11,208.50	0.00	7,289.00	0.00	0.00	7,289.00	7,289.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
25-25-810-5100	WAGES-CAMP ADVENTURE	29,178.00	42,500.37	40,027.36	53,706.43	57,062.00	0.00	53,439.00	57,062.00	57,062.00
25-25-811-5100	WAGES-TEDDY BEAR CAMP	2,490.00	4,744.55	2,868.90	4,462.39	5,636.25	0.00	4,500.00	5,636.25	5,636.25
25-25-812-5100	WAGES-PANDA BEAR CAMP	3,136.00	10,294.57	11,542.80	15,878.12	19,413.00	0.00	15,879.00	19,413.00	19,413.00
25-25-813-5100	WAGES-KOALA BEAR CAMP	22,432.00	27,808.17	26,271.84	23,309.16	27,871.00	0.00	24,000.00	27,871.00	27,871.00
25-25-815-5100	WAGES-BABY BEAR CAMP	600.00	331.05	370.72	446.41	911.20	0.00	500.00	911.20	911.20
25-25-824-5100	WAGES-CAMP KIDS CLUB	0.00	0.00	0.00	2,583.27	2,810.00	0.00	0.00	2,810.00	2,810.00
25-25-825-5100	WAGES-SUMMERS END/CAMP	3,315.00	4,201.49	6,661.00	10,378.76	10,462.00	0.00	8,000.00	10,462.00	10,462.00
25-25-828-5100	WAGES - GAME ON CAMP GIRL	1,080.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-829-5100	WAGES-GAME ON CAMP BOYS	1,920.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-833-5100	WAGES-ACTION QUEST CAMP	24,095.00	21,037.80	25,251.80	24,240.09	36,921.00	0.00	24,240.09	36,921.00	36,921.00
25-25-835-5100	WAGES-AQUATIC CAMP	48,924.00	34,982.19	50,220.00	46,810.33	56,012.00	0.00	46,810.33	56,012.00	56,012.00
25-25-836-5100	WAGES-AQUATICS & SAILING C	0.00	0.00	6,080.00	1,655.00	1,680.00	0.00	1,655.00	1,680.00	1,680.00
25-25-850-5100	WAGES-ART CAMP	0.00	0.00	6,840.00	0.00	4,156.00	0.00	0.00	4,156.00	4,156.00
	AccountCategory: 51 - Salaries/Wages Total:	**259,274.00**	**294,282.12**	**323,748.12**	**358,262.02**	**405,247.45**	**0.00**	**354,854.42**	**405,247.45**	**405,247.45**
AccountCategory: 53 - Contractual										
25-25-801-5300	CONTRACTL-SUN FUN CAMP	21,307.00	22,574.28	39,525.00	38,358.48	36,460.00	0.00	37,178.48	36,460.00	36,460.00
25-25-803-5300	CONTRACTL-KINDER KORNER C	4,260.00	2,415.48	2,600.00	3,035.33	4,500.00	0.00	2,624.00	4,500.00	4,500.00
25-25-806-5300	CONTRACTL-PRESCHL SUMM B	1,600.00	0.00	245.00	177.00	682.00	0.00	0.00	682.00	682.00
25-25-808-5300	CONTRACTL-PRESCHOOL CIT	1,850.00	139.00	119.00	467.75	2,696.00	0.00	276.00	2,696.00	2,696.00
25-25-809-5300	CONTRACTL-COUNSELOR IN TR	2,500.00	2,495.80	2,640.00	4,723.85	6,140.00	0.00	2,640.00	6,140.00	6,140.00
25-25-810-5300	CONTRACTL-CAMP ADVENTUR	14,654.00	11,572.61	14,250.00	20,491.34	33,358.00	0.00	17,000.00	33,358.00	33,358.00
25-25-811-5300	CONTRACTL-TEDDY BEAR CAM	500.00	414.47	484.00	372.30	496.00	0.00	260.00	496.00	496.00
25-25-812-5300	CONTRACTL-PANDA BEAR CAM	1,350.00	1,005.48	1,110.00	1,522.31	1,245.00	0.00	1,350.00	1,245.00	1,245.00
25-25-813-5300	CONTRACTL-KOALA BEAR CAM	2,585.00	1,720.48	1,840.00	2,037.97	2,085.00	0.00	2,000.00	2,085.00	2,085.00
25-25-815-5300	CONTRACTL-BABY BEAR CAMP	100.00	70.00	56.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-824-5300	CONTRACTL-CAMP KIDS CLUB	0.00	0.00	0.00	400.00	1,735.00	0.00	0.00	1,735.00	1,735.00
25-25-825-5300	CONTRACTL-SUMMERS END/C	1,838.00	1,812.00	3,888.00	7,716.00	8,440.00	0.00	5,000.00	8,440.00	8,440.00
25-25-828-5300	CONTRACTL-GAME ON CAMP	174,023.00	176,776.85	168,671.00	143,584.50	147,725.00	0.00	142,524.50	147,725.00	147,725.00
25-25-828-5308	CONTRACTL-GAME ON CAMP	0.00	0.00	0.00	0.00	6,400.00	0.00	0.00	6,400.00	6,400.00
25-25-829-5300	CONTRACTL-GAME ON CAMP	54,005.00	22,134.48	26,915.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-833-5300	CONTRACTL-ACTION QUEST	18,252.00	17,351.41	21,742.00	23,315.72	28,900.00	0.00	22,708.97	28,900.00	28,900.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
25-25-835-5300	CONTRACTL-AQUATIC CAMP	4,450.00	1,558.57	2,664.00	4,176.84	6,500.00	0.00	3,291.84	6,500.00	6,500.00
25-25-836-5300	CONTRACTL-AQUATICS & SAILI	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	1,000.00
25-25-850-5300	CONTRACTL-ART CAMP	0.00	0.00	1,685.00	0.00	1,785.00	0.00	0.00	1,785.00	1,785.00
25-25-857-5300	CONTRACTL-FASHION AND JE	0.00	0.00	0.00	0.00	5,355.00	0.00	0.00	5,355.00	5,355.00
	AccountCategory: 53 - Contractual Total:	**303,274.00**	**262,040.91**	**289,434.00**	**250,379.39**	**295,502.00**	**0.00**	**236,853.79**	**295,502.00**	**295,502.00**
AccountCategory: 54 - Supplies										
25-25-801-5400	SUPPLIES-SUN FUN CAMP	7,350.00	10,739.48	12,920.00	19,635.13	20,060.00	0.00	19,613.08	20,060.00	20,060.00
25-25-803-5400	SUPPLIES-KINDER KORNER CA	3,695.00	3,389.91	2,770.00	6,964.10	7,200.00	0.00	6,465.00	7,200.00	7,200.00
25-25-806-5400	SUPPLIES-PRESCHL SUMM BEG	663.00	290.74	750.00	803.09	800.00	0.00	815.00	800.00	800.00
25-25-808-5400	SUPPLIES-PRESCHOOL CIT	774.00	778.00	790.00	958.41	874.00	0.00	960.00	874.00	874.00
25-25-809-5400	SUPPLIES-COUNSELOR IN TRAI	721.00	1,132.52	2,410.00	1,293.94	2,280.00	0.00	2,410.00	2,280.00	2,280.00
25-25-810-5400	SUPPLIES-CAMP ADVENTURE	5,915.00	6,683.07	9,720.00	9,419.05	10,050.00	0.00	11,000.00	10,050.00	10,050.00
25-25-811-5400	SUPPLIES-TEDDY BEAR CAMP	501.00	1,514.07	850.00	1,331.23	1,306.00	0.00	1,400.00	1,306.00	1,306.00
25-25-812-5400	SUPPLIES-PANDA BEAR CAMP	1,100.00	1,309.21	1,330.00	1,972.03	2,472.00	0.00	2,000.00	2,472.00	2,472.00
25-25-813-5400	SUPPLIES-KOALA BEAR CAMP	2,548.00	2,797.69	1,750.00	2,625.16	2,610.00	0.00	2,700.00	2,610.00	2,610.00
25-25-815-5400	SUPPLIES-BABY BEAR CAMP	400.00	202.52	270.00	618.91	370.00	0.00	650.00	370.00	370.00
25-25-824-5400	SUPPLIES-CAMP KIDS CLUB	0.00	0.00	0.00	362.90	650.00	0.00	0.00	650.00	650.00
25-25-825-5400	SUPPLIES-SUMMERS END/CAM	675.00	314.85	1,200.00	816.52	1,500.00	0.00	1,200.00	1,500.00	1,500.00
25-25-833-5400	SUPPLIES-ACTION QUEST	3,530.00	4,602.72	6,160.00	7,527.97	14,070.00	0.00	7,527.97	14,070.00	14,070.00
25-25-835-5400	SUPPLIES-AQUATIC CAMP	9,790.00	6,150.63	13,840.00	15,216.28	15,040.00	0.00	15,000.00	15,040.00	15,040.00
25-25-836-5400	SUPPLIES-AQUATICS & SAILING	0.00	0.00	1,100.00	0.00	800.00	0.00	500.00	800.00	800.00
25-25-850-5400	SUPPLIES-ART CAMP	0.00	0.00	1,750.00	0.00	1,500.00	0.00	0.00	1,500.00	1,500.00
	AccountCategory: 54 - Supplies Total:	**37,662.00**	**39,905.41**	**57,610.00**	**69,544.72**	**81,582.00**	**0.00**	**72,241.05**	**81,582.00**	**81,582.00**
	Expense Total:	**600,210.00**	**596,228.44**	**670,792.12**	**678,186.13**	**782,331.45**	**0.00**	**663,949.26**	**782,331.45**	**782,331.45**
	Program: 80 - Camp Programs Surplus (Deficit):	**413,382.00**	**512,169.39**	**518,996.96**	**957,667.80**	**658,657.45**	**0.00**	**589,468.94**	**658,657.45**	**658,657.45**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	Defined Budgets 2024-2025 First Draft	Defined Budgets 2024-2025 Approval Draft
Program: 90 - Special Event Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-901-4200	REV-WINTER CARNIVAL/WATTS	200.00	1,640.00	900.00	460.00	900.00	0.00	900.00	900.00	900.00
25-25-903-4200	REV-SWEETHEART DANCE	7,295.00	7,052.00	7,175.00	8,412.00	7,050.00	0.00	7,175.00	7,050.00	7,050.00
25-25-908-4200	REV-SUMMER FREE SPECIAL EV	0.00	0.00	0.00	1,593.66	500.00	0.00	1,593.66	500.00	500.00
25-25-910-4200	REV-4TH OF JULY	16,625.00	19,619.26	20,150.00	23,297.82	24,000.00	0.00	26,885.82	24,000.00	24,000.00
25-25-911-4200	REV-BEACH CAMP OUT	10,418.00	11,359.00	11,042.00	15,669.00	15,500.00	0.00	15,669.00	15,500.00	15,500.00
25-25-913-4200	REV-BOO BASH	5,100.00	7,720.00	6,800.00	9,232.00	6,800.00	0.00	6,800.00	6,800.00	6,800.00
25-25-928-4200	REV-OUTDOOR MOVIES	1,000.00	1,000.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-932-4200	REV-SCHOOL DAYS OFF FUN	47,610.00	56,567.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-934-4200	REV-SPOOKY SKATE	2,250.00	0.00	2,550.00	0.00	2,550.00	0.00	0.00	2,550.00	2,550.00
25-25-941-4200	REV-GREAT MUD RUN	15,850.00	14,820.00	16,590.00	18,884.00	17,500.00	0.00	18,964.00	17,500.00	17,500.00
25-25-943-4200	REV-ITTY BITTY NEW YEAR'S	1,280.00	1,094.00	1,620.00	1,560.00	1,620.00	0.00	1,620.00	1,620.00	1,620.00
25-25-946-4200	REV-EXPRESS TRAIN DAY	1,650.00	1,450.00	1,805.00	3,520.50	3,520.00	0.00	3,520.50	3,520.00	3,520.00
25-25-951-4200	REV-SPRING SPEC EVENTS	3,000.00	2,596.00	3,900.00	5,166.00	3,900.00	0.00	5,166.00	3,900.00	3,900.00
25-25-952-4200	REV-SUMMER SPEC EVENTS	6,700.00	392.00	1,725.00	1,146.00	1,150.00	0.00	1,146.00	1,150.00	1,150.00
25-25-953-4200	REV-FALL SPEC EVENTS	5,950.00	3,400.00	5,325.00	6,715.00	7,500.00	0.00	8,909.00	7,500.00	7,500.00
25-25-954-4200	REV-WINTER SPEC EVENTS	400.00	5,017.15	1,100.00	-82.00	1,600.00	0.00	1,100.00	1,600.00	1,600.00
25-25-957-4200	REV-BEER ON PIER	0.00	0.00	2,340.00	2,747.00	2,340.00	0.00	2,340.00	2,340.00	2,340.00
25-25-958-4200	REV-HALLMARK HOLIDAY	0.00	0.00	3,240.00	3,694.00	3,000.00	0.00	3,240.00	3,000.00	3,000.00
25-25-959-4200	REV-BEACH SAFE	0.00	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 42 - Program Revenues Total:	**125,328.00**	**133,726.41**	**86,862.00**	**102,014.98**	**99,430.00**	**0.00**	**105,028.98**	**99,430.00**	**99,430.00**
	Revenue Total:	**125,328.00**	**133,726.41**	**86,862.00**	**102,014.98**	**99,430.00**	**0.00**	**105,028.98**	**99,430.00**	**99,430.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-901-5100	WAGES-WINTER CARNIVAL/WA	640.00	0.00	600.00	0.00	600.00	0.00	600.00	600.00	600.00
25-25-903-5100	WAGES-SWEETHEART DANCE	180.00	0.00	180.00	0.00	250.00	0.00	180.00	250.00	250.00
25-25-908-5100	WAGES-SUMMER FREE SPECIA	0.00	0.00	0.00	0.00	600.00	0.00	0.00	600.00	600.00
25-25-910-5100	WAGES-4TH OF JULY	2,423.00	4,951.41	4,800.00	4,303.02	4,800.00	0.00	4,303.02	4,800.00	4,800.00
25-25-911-5100	WAGES-BEACH CAMP OUT	623.00	0.00	690.00	0.00	690.00	0.00	0.00	690.00	690.00
25-25-913-5100	WAGES-BOO BASH	747.00	233.83	747.00	1,205.52	747.00	0.00	747.00	747.00	747.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2023-2024 YE Projection	Defined Budgets 2024-2025 First Draft	2024-2025 Approval Draft
25-25-928-5100	WAGES-OUTDOOR MOVIES	250.00	0.00	300.00	0.00	300.00	0.00	0.00	300.00	300.00
25-25-932-5100	WAGES-SCHOOL DAYS OFF FU	8,977.00	13,067.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-934-5100	WAGES-SPOOKY SKATE	144.00	0.00	144.00	0.00	144.00	0.00	0.00	144.00	144.00
25-25-941-5100	WAGES-GREAT MUD RUN	1,560.00	1,034.99	1,650.00	1,788.70	1,650.00	0.00	1,650.00	1,650.00	1,650.00
25-25-943-5100	WAGES-ITTY BITTY NEW YEAR	216.00	0.00	135.00	0.00	250.00	0.00	135.00	250.00	250.00
25-25-946-5100	WAGES-EXPRESS TRAIN DAY	198.00	177.96	198.00	619.37	620.00	0.00	619.37	620.00	620.00
25-25-951-5100	WAGES-SPRING SPEC EVENTS	108.00	90.84	108.00	431.93	431.00	0.00	431.93	431.00	431.00
25-25-952-5100	WAGES-SUMMER SPEC EVENT	1,892.00	866.93	375.00	1,068.77	995.00	0.00	1,500.00	995.00	995.00
25-25-953-5100	WAGES-FALL SPEC EVENTS	441.00	0.00	120.00	0.00	600.00	0.00	120.00	600.00	600.00
25-25-954-5100	WAGES-WINTER SPEC EVENTS	464.00	157.63	144.00	192.45	250.00	0.00	144.00	250.00	250.00
25-25-956-5100	WAGES-GRAND OPENINGS	0.00	0.00	225.00	0.00	125.00	0.00	225.00	125.00	125.00
25-25-957-5100	WAGES-BEER ON PIER	0.00	0.00	225.00	0.00	225.00	0.00	225.00	225.00	225.00
25-25-958-5100	WAGES-HALLMARK HOLIDAY	0.00	0.00	320.00	31.80	320.00	0.00	320.00	320.00	320.00
25-25-959-5100	WAGES-BEACH SAFE	0.00	0.00	588.00	0.00	588.00	0.00	0.00	588.00	588.00
	AccountCategory: 51 - Salaries/Wages Total:	**18,863.00**	**20,580.96**	**11,549.00**	**9,641.56**	**14,185.00**	**0.00**	**11,200.32**	**14,185.00**	**14,185.00**
AccountCategory: 53 - Contractual										
25-25-901-5300	CONTRACTL-WINTER CARNIVA	5,100.00	6,145.00	4,850.00	1,439.25	5,500.00	0.00	4,850.00	5,500.00	5,500.00
25-25-903-5300	CONTRACTL-SWEETHEART DA	3,000.00	3,563.00	3,000.00	1,090.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
25-25-905-5300	CONTRACTL-SPRING EGG HUN	0.00	1,365.25	1,500.00	1,514.00	1,500.00	0.00	1,514.00	1,500.00	1,500.00
25-25-908-5300	CONTRACTL-SUMMER FREE SP	3,000.00	2,950.00	9,000.00	11,276.26	6,000.00	0.00	11,001.26	6,000.00	6,000.00
25-25-910-5300	CONTRACTL-4TH OF JULY	39,500.00	41,181.56	42,750.00	47,718.47	46,000.00	0.00	47,718.47	46,000.00	46,000.00
25-25-911-5300	CONTRACTL-BEACH CAMP OUT	4,900.00	6,847.00	4,450.00	7,504.21	7,504.00	0.00	7,497.90	7,504.00	7,504.00
25-25-913-5300	CONTRACTL-BOO BASH	3,800.00	5,498.24	3,725.00	6,740.00	6,740.00	0.00	6,740.00	6,740.00	6,740.00
25-25-928-5300	CONTRACTL-OUTDOOR MOVIE	900.00	455.00	0.00	0.00	500.00	0.00	500.00	500.00	500.00
25-25-932-5300	CONTRACTL-SCHOOL DAYS OFF	21,700.00	17,065.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-934-5300	CONTRACTL-SPOOKY SKATE	2,465.00	0.00	2,725.00	0.00	2,725.00	0.00	0.00	2,725.00	2,725.00
25-25-941-5300	CONTRACTL-GREAT MUD RUN	3,787.00	4,382.00	4,500.00	4,106.50	4,573.00	0.00	4,573.00	4,573.00	4,573.00
25-25-943-5300	CONTRACTL-ITTY BITTY NEW Y	750.00	910.00	750.00	1,290.00	900.00	0.00	750.00	900.00	900.00
25-25-946-5300	CONTRACTL-EXPRESS TRAIN D	759.00	3,414.00	1,800.00	1,795.00	1,800.00	0.00	1,795.00	1,800.00	1,800.00
25-25-951-5300	CONTRACTL-SPRING SPEC EVE	1,500.00	1,568.40	1,900.00	1,300.00	1,500.00	0.00	1,300.00	1,500.00	1,500.00
25-25-952-5300	CONTRACTL-SUMMER SPEC EV	8,425.00	6,281.64	925.00	3,337.50	2,800.00	0.00	3,337.50	2,800.00	2,800.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2023-2024 YE Projection	Defined Budgets 2024-2025 First Draft	2024-2025 Approval Draft
25-25-953-5300	CONTRACTL FALL SPEC EVENTS	3,400.00	3,821.32	3,300.00	4,397.00	4,100.00	0.00	4,097.00	4,100.00	4,100.00
25-25-954-5300	CONTRACTL-WINTER SPEC EVE	2,000.00	4,110.13	500.00	1,050.00	500.00	0.00	500.00	500.00	500.00
25-25-956-5300	CONTRACTL-GRAND OPENING	0.00	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
25-25-957-5300	CONTRACTL-BEER ON PIER	0.00	0.00	0.00	350.00	500.00	0.00	0.00	500.00	500.00
25-25-958-5300	CONTRACTL-HALLMARK HOLID	0.00	0.00	3,000.00	4,795.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
25-25-959-5300	CONTRACTL-BEACH SAFE	0.00	0.00	1,500.00	444.00	1,000.00	0.00	444.00	1,000.00	1,000.00
	AccountCategory: 53 - Contractual Total:	**104,986.00**	**109,558.47**	**91,675.00**	**100,147.19**	**101,642.00**	**0.00**	**104,118.13**	**101,642.00**	**101,642.00**
AccountCategory: 54 - Supplies										
25-25-901-5400	SUPPLIES-WINTER CARNIVAL/	700.00	1,268.46	700.00	1,309.23	1,200.00	0.00	700.00	1,200.00	1,200.00
25-25-903-5400	SUPPLIES-SWEETHEART DANCE	3,696.00	2,386.04	3,696.00	39.72	3,000.00	0.00	3,696.00	3,000.00	3,000.00
25-25-905-5400	SUPPLIES-SPRING EGG HUNT	4,000.00	5,537.53	3,000.00	2,067.39	3,000.00	0.00	503.10	3,000.00	3,000.00
25-25-908-5400	SUPPLIES-SUMMER FREE SPECI	0.00	0.00	0.00	147.90	150.00	0.00	0.00	150.00	150.00
25-25-910-5400	SUPPLIES-4TH OF JULY	6,225.00	8,512.01	6,175.00	8,734.72	6,175.00	0.00	8,734.72	6,175.00	6,175.00
25-25-911-5400	SUPPLIES-BEACH CAMP OUT	2,250.00	1,331.07	2,300.00	3,404.81	3,405.00	0.00	3,404.81	3,405.00	3,405.00
25-25-913-5400	SUPPLIES-BOO BASH	4,550.00	4,851.07	4,500.00	4,955.24	3,000.00	0.00	3,000.00	3,000.00	3,000.00
25-25-928-5400	SUPPLIES-OUTDOOR MOVIES	80.00	411.54	120.00	0.00	120.00	0.00	120.00	120.00	120.00
25-25-932-5400	SUPPLIES-SCHOOL DAYS OFF F	2,500.00	1,113.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-934-5400	SUPPLIES-SPOOKY SKATE	150.00	0.00	150.00	0.00	125.00	0.00	0.00	125.00	125.00
25-25-941-5400	SUPPLIES-GREAT MUD RUN	10,176.00	10,044.01	8,740.50	10,130.53	9,000.00	0.00	10,005.10	9,000.00	9,000.00
25-25-943-5400	SUPPLIES-ITTY BITTY NEW YEA	950.00	958.38	800.00	1,668.28	900.00	0.00	800.00	900.00	900.00
25-25-946-5400	SUPPLIES-EXPRESS TRAIN DAY	350.00	525.01	300.00	681.98	682.00	0.00	681.98	682.00	682.00
25-25-951-5400	SUPPLIES-SPRING SPEC EVENTS	2,000.00	2,122.61	3,500.00	2,508.55	2,475.00	0.00	2,475.06	2,475.00	2,475.00
25-25-952-5400	SUPPLIES-SUMMER SPEC EVEN	1,975.00	1,243.63	2,800.00	3,476.73	3,476.00	0.00	3,476.73	3,476.00	3,476.00
25-25-953-5400	SUPPLIES-FALL SPEC EVENTS	6,150.00	2,102.39	3,900.00	2,186.40	3,000.00	0.00	3,900.00	3,000.00	3,000.00
25-25-954-5400	SUPPLIES-WINTER SPEC EVENT	1,200.00	5,000.78	200.00	1,458.62	200.00	0.00	200.00	200.00	200.00
25-25-956-5400	SUPPLIES-GRAND OPENINGS	0.00	0.00	1,500.00	1,195.44	1,500.00	0.00	1,500.00	1,500.00	1,500.00
25-25-957-5400	SUPPLIES-BEER ON PIER	0.00	0.00	1,250.00	2,053.92	1,846.00	0.00	1,846.21	1,846.00	1,846.00
25-25-958-5400	SUPPLIES-HALLMARK HOLIDAY	0.00	0.00	1,000.00	1,728.23	1,000.00	0.00	1,000.00	1,000.00	1,000.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
25-25-959-5400	SUPPLIES-BEACH SAFE	0.00	0.00	450.00	1,231.45	1,000.00	0.00	1,231.45	1,000.00	1,000.00
	AccountCategory: 54 - Supplies Total:	**46,952.00**	**47,407.53**	**45,081.50**	**48,979.14**	**45,254.00**	**0.00**	**47,275.16**	**45,254.00**	**45,254.00**
	Expense Total:	**170,801.00**	**177,546.96**	**148,305.50**	**158,767.89**	**161,081.00**	**0.00**	**162,593.61**	**161,081.00**	**161,081.00**
	Program: 90 - Special Event Programs Surplus (Deficit):	**-45,473.00**	**-43,820.55**	**-61,443.50**	**-56,752.91**	**-61,651.00**	**0.00**	**-57,564.63**	**-61,651.00**	**-61,651.00**
	Department: 25 - RECREATION DEPT. Surplus (Deficit):	**1,209,575.00**	**1,567,529.87**	**1,586,202.78**	**2,584,794.42**	**1,665,662.15**	**0.00**	**1,692,831.53**	**1,665,662.15**	**1,665,662.15**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	Defined Budgets 2024-2025 First Draft	Defined Budgets 2024-2025 Approval Draft
Department: 26 - DAYCARE DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 42 - Program Revenues										
25-26-000-4202	REV-JELLYFISH (6wks-15mos)	173,116.00	277,266.00	274,832.00	267,467.50	265,345.00	0.00	252,710.00	265,345.00	265,345.00
25-26-000-4203	REV-FROGS (15mos-2yrs)	255,360.00	222,986.50	237,514.00	240,546.17	226,503.00	0.00	215,717.00	226,503.00	226,503.00
25-26-000-4204	REV-TURTLES (20 mos-2.5yrs)	321,203.00	306,094.75	326,200.00	349,279.43	361,749.00	0.00	348,889.00	361,749.00	361,749.00
25-26-000-4205	REV-STARFISH (2yrs)	364,818.00	337,187.25	368,568.00	382,147.00	398,362.00	0.00	385,275.00	398,362.00	398,362.00
25-26-000-4206	REV-DOLPHINS (3yrs)	430,924.00	407,428.50	441,329.00	447,036.75	468,034.00	0.00	443,842.00	468,034.00	468,034.00
25-26-000-4207	REV-BELUGAS (4yrs)	362,491.00	345,877.00	386,937.00	369,203.00	390,382.00	0.00	362,974.00	390,382.00	390,382.00
	AccountCategory: 42 - Program Revenues Total:	**1,907,912.00**	**1,896,840.00**	**2,035,380.00**	**2,055,679.85**	**2,110,375.00**	**0.00**	**2,009,407.00**	**2,110,375.00**	**2,110,375.00**
AccountCategory: 47 - Grants/Donations										
25-26-000-4710	GRANTS	0.00	64,395.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 47 - Grants/Donations Total:	**0.00**	**64,395.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
AccountCategory: 49 - Miscellaneous Revenue										
25-26-000-4910	MISC/HEARING TEST INCOME	1,600.00	6,599.18	1,400.00	1,238.00	1,200.00	0.00	1,400.00	1,200.00	1,200.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**1,600.00**	**6,599.18**	**1,400.00**	**1,238.00**	**1,200.00**	**0.00**	**1,400.00**	**1,200.00**	**1,200.00**
	Revenue Total:	**1,909,512.00**	**1,967,834.18**	**2,036,780.00**	**2,056,917.85**	**2,111,575.00**	**0.00**	**2,010,807.00**	**2,111,575.00**	**2,111,575.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-26-000-5101	FT ADMINISTRATION SALARIES	62,550.00	62,076.68	65,577.38	65,432.98	75,694.00	0.00	65,577.38	75,694.00	75,694.00
25-26-000-5104	FT FACILITY MAINT SALARIES	11,146.00	11,414.25	14,044.80	14,752.65	15,166.00	0.00	14,044.80	15,166.00	15,166.00
25-26-000-5105	FT DAYCARE SALARIES	445,108.00	408,864.55	487,595.50	438,168.42	508,994.00	0.00	435,000.00	508,994.00	508,994.00
25-26-000-5106	FT ASSISTANT TEACHERS	0.00	95,939.05	375,000.00	345,017.01	407,302.00	0.00	315,000.00	407,302.00	407,302.00
25-26-000-5110	PT WAGES-ECWing DESK/OFFIC	20,995.00	6,638.38	19,156.00	14,864.19	28,508.00	0.00	12,820.00	28,508.00	28,508.00
25-26-000-5116	PT WAGES-CUSTODIANS	20,873.00	20,000.00	20,800.00	20,800.00	20,000.00	0.00	20,800.00	20,000.00	20,000.00
25-26-000-5130	PT WAGES - ASST TEACHERS	657,151.00	414,735.82	447,323.00	392,576.71	379,818.00	0.00	380,000.00	379,818.00	379,818.00
25-26-000-5131	PT WAGES - SUB/TEACHERS	20,000.00	21,146.02	13,500.00	23,501.15	16,400.00	0.00	26,422.00	16,400.00	16,400.00
25-26-000-5134	PT WAGES-FOOD HANDLING	31,200.00	33,462.60	31,500.00	21,160.81	32,340.00	0.00	24,210.00	32,340.00	32,340.00
25-26-000-5190	FT OVERTIME	7,000.00	6,879.67	9,820.00	6,907.95	6,500.00	0.00	5,873.00	6,500.00	6,500.00
25-26-000-5196	INSURANCE BUY-OUT	5,100.00	3,402.32	11,765.00	14,173.96	4,780.00	0.00	14,000.00	4,780.00	4,780.00
	AccountCategory: 51 - Salaries/Wages Total:	**1,281,123.00**	**1,084,559.34**	**1,496,081.68**	**1,357,355.83**	**1,495,502.00**	**0.00**	**1,313,747.18**	**1,495,502.00**	**1,495,502.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	Defined Budgets 2024-2025 First Draft	Defined Budgets 2024-2025 Approval Draft
AccountCategory: 52 - Utilities										
25-26-000-5210	TELEPHONE/INTERNET	1,200.00	0.00	1,200.00	49.33	1,679.88	0.00	1,200.00	1,679.88	1,679.88
	AccountCategory: 52 - Utilities Total:	**1,200.00**	**0.00**	**1,200.00**	**49.33**	**1,679.88**	**0.00**	**1,200.00**	**1,679.88**	**1,679.88**
AccountCategory: 53 - Contractual										
25-26-000-5301	POSTAGE	500.00	0.00	500.00	500.00	450.00	0.00	500.00	450.00	450.00
25-26-000-5335	WELLNESS/PRE-PLACEMT SERV	2,200.00	1,360.00	4,400.00	1,260.00	1,200.00	0.00	4,400.00	1,200.00	1,200.00
25-26-000-5340	CONFERENCES AND TRAINING	9,000.00	9,144.37	15,000.00	16,535.89	13,000.00	0.00	15,000.00	13,000.00	13,000.00
25-26-000-5342	OFFICIALS/MEETINGS EXPENSE	3,000.00	2,715.31	3,500.00	3,152.13	3,600.00	0.00	3,500.00	3,600.00	3,600.00
25-26-000-5360	PRINTING/MARKETING/ADVER	1,900.00	75.00	1,500.00	685.02	2,000.00	0.00	1,500.00	2,000.00	2,000.00
25-26-000-5361	PRINTING - EMPLOYMENT ADS	0.00	2,475.00	0.00	5,115.00	0.00	0.00	4,950.00	0.00	0.00
25-26-000-5385	FOOD SERVICE	93,750.00	63,828.25	95,725.00	66,645.50	81,707.00	0.00	75,266.00	81,707.00	81,707.00
25-26-000-5386	SERVICES-DAYCARE PROGRAM	12,000.00	8,252.00	10,000.00	12,454.44	14,000.00	0.00	10,000.00	14,000.00	14,000.00
25-26-000-5387	NURSE SERVICES	1,140.00	1,080.00	1,080.00	1,140.00	1,140.00	0.00	1,140.00	1,140.00	1,140.00
	AccountCategory: 53 - Contractual Total:	**123,490.00**	**88,929.93**	**131,705.00**	**107,487.98**	**117,097.00**	**0.00**	**116,256.00**	**117,097.00**	**117,097.00**
AccountCategory: 54 - Supplies										
25-26-000-5401	SUPPLIES-OFFICE	2,000.00	2,749.53	2,500.00	2,686.38	2,600.00	0.00	2,500.00	2,600.00	2,600.00
25-26-000-5402	BOOKS/PUBLICATNS/SUBSCRIP	180.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-26-000-5403	DAYCARE PROGRAM SUPPLIES	17,000.00	24,971.44	18,000.00	25,010.03	28,000.00	0.00	24,000.00	28,000.00	28,000.00
25-26-000-5404	COMPUTER PGMS/APPs	2,100.00	2,445.01	3,202.00	3,553.07	2,725.00	0.00	3,152.00	2,725.00	2,725.00
25-26-000-5409	SUPPLIES-INTERNAL FOOD SVC	64,600.00	40,257.82	55,000.00	42,306.57	45,800.00	0.00	48,465.00	45,800.00	45,800.00
25-26-000-5412	SUPPLIES-CLEANING/CUSTODI	6,000.00	5,793.44	6,600.00	3,234.05	6,900.00	0.00	6,600.00	6,900.00	6,900.00
25-26-000-5420	SUPPLIES - GENERAL	2,000.00	1,703.16	2,000.00	3,629.21	2,500.00	0.00	3,500.00	2,500.00	2,500.00
25-26-000-5425	SUPPLIES-STAFF RECOGNITION	500.00	731.80	500.00	0.00	1,500.00	0.00	500.00	1,500.00	1,500.00
25-26-000-5430	SUPPLIES - FIRST AID	14,850.00	10,956.31	15,500.00	11,858.55	13,500.00	0.00	15,500.00	13,500.00	13,500.00
25-26-000-5460	SUPPLIES-FOOD EQUIPMT	15,000.00	12,855.97	12,000.00	12,845.33	13,000.00	0.00	12,000.00	13,000.00	13,000.00
	AccountCategory: 54 - Supplies Total:	**124,230.00**	**102,464.48**	**115,302.00**	**105,123.19**	**116,525.00**	**0.00**	**116,217.00**	**116,525.00**	**116,525.00**
AccountCategory: 55 - Capital										
25-26-000-5580	EQUIPMENT - GENERAL	1,000.00	220.00	1,000.00	984.99	1,000.00	0.00	1,000.00	1,000.00	1,000.00
25-26-000-5584	EQUIPMENT - RECREATION	3,000.00	24,128.16	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
	AccountCategory: 55 - Capital Total:	**4,000.00**	**24,348.16**	**4,000.00**	**984.99**	**4,000.00**	**0.00**	**4,000.00**	**4,000.00**	**4,000.00**
AccountCategory: 56 - Insurance										
25-26-000-5600	HEALTH INSURANCE PREMIUM	226,150.00	155,654.79	216,853.00	186,159.90	213,253.00	0.00	205,000.00	213,253.00	213,253.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
25-26-000-5601	EMPLOYEE INSURANCE CONTR	-12,600.00	-9,830.60	-5,522.00	-8,290.80	-6,487.00	0.00	-5,522.00	-6,487.00	-6,487.00
25-26-000-5602	HSA CONTRIBUTIONS	3,650.00	5,127.94	5,800.00	5,319.87	6,225.00	0.00	5,800.00	6,225.00	6,225.00
	AccountCategory: 56 - Insurance Total:	**217,200.00**	**150,952.13**	**217,131.00**	**183,188.97**	**212,991.00**	**0.00**	**205,278.00**	**212,991.00**	**212,991.00**
AccountCategory: 57 - Fixed Charges										
25-26-000-5730	DUES/MEMBERSHIPS	540.00	602.00	0.00	444.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 57 - Fixed Charges Total:	**540.00**	**602.00**	**0.00**	**444.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
AccountCategory: 58 - Fund Transfer Out										
25-26-000-5890	G&A DEPT. TRANSFER	33,159.00	43,396.61	60,225.00	45,521.00	57,396.00	0.00	56,710.00	57,396.00	57,396.00
	AccountCategory: 58 - Fund Transfer Out Total:	**33,159.00**	**43,396.61**	**60,225.00**	**45,521.00**	**57,396.00**	**0.00**	**56,710.00**	**57,396.00**	**57,396.00**
AccountCategory: 59 - Miscellaneous Expense										
25-26-000-5990	CONTINGENCY	5,000.00	2,754.15	5,000.00	7,386.00	5,000.00	0.00	7,386.00	5,000.00	5,000.00
	AccountCategory: 59 - Miscellaneous Expense Total:	**5,000.00**	**2,754.15**	**5,000.00**	**7,386.00**	**5,000.00**	**0.00**	**7,386.00**	**5,000.00**	**5,000.00**
	Expense Total:	**1,789,942.00**	**1,498,006.80**	**2,030,644.68**	**1,807,541.29**	**2,010,190.88**	**0.00**	**1,820,794.18**	**2,010,190.88**	**2,010,190.88**
	Program: 00 - Undesignated Program Surplus (Deficit):	**119,570.00**	**469,827.38**	**6,135.32**	**249,376.56**	**101,384.12**	**0.00**	**190,012.82**	**101,384.12**	**101,384.12**
	Department: 26 - DAYCARE DEPT. Surplus (Deficit):	**119,570.00**	**469,827.38**	**6,135.32**	**249,376.56**	**101,384.12**	**0.00**	**190,012.82**	**101,384.12**	**101,384.12**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Department: 27 - FITNESS CENTER DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 43 - Daily Fees										
25-27-000-4310	DAILY DROP-IN RESIDENT	500.00	320.00	300.00	650.00	500.00	0.00	300.00	500.00	500.00
25-27-000-4320	DAILY DROP-IN NON-RESIDENT	0.00	30.00	60.00	45.00	60.00	0.00	60.00	60.00	60.00
	AccountCategory: 43 - Daily Fees Total:	**500.00**	**350.00**	**360.00**	**695.00**	**560.00**	**0.00**	**360.00**	**560.00**	**560.00**
AccountCategory: 46 - Passes										
25-27-000-4636	PASS-PERSL TRG PUNCHCARD	1,975.00	7,410.00	5,835.00	11,000.00	8,605.00	0.00	9,000.00	8,605.00	8,605.00
25-27-000-4661	FITNESS MEMBERSHIPS-MONT	38,940.00	43,581.50	50,880.00	44,001.44	49,020.00	0.00	50,880.00	49,020.00	49,020.00
25-27-000-4664	FITNESS MEMBERSHIPS-STUDE	3,915.00	10,743.00	5,760.00	8,415.00	11,735.00	0.00	7,000.00	11,735.00	11,735.00
	AccountCategory: 46 - Passes Total:	**44,830.00**	**61,734.50**	**62,475.00**	**63,416.44**	**69,360.00**	**0.00**	**66,880.00**	**69,360.00**	**69,360.00**
	Revenue Total:	**45,330.00**	**62,084.50**	**62,835.00**	**64,111.44**	**69,920.00**	**0.00**	**67,240.00**	**69,920.00**	**69,920.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-27-000-5102	FT RECREATION SALARIES	16,300.00	17,312.61	17,115.00	16,883.86	16,854.00	0.00	17,115.00	16,854.00	16,854.00
25-27-000-5135	PT WAGES-FITNESS ATTENDAN	22,924.00	21,396.50	25,493.00	23,542.47	25,000.00	0.00	25,493.00	25,000.00	25,000.00
25-27-000-5196	INSURANCE BUY-OUT	1,020.00	1,023.91	1,020.00	959.02	540.00	0.00	1,020.00	540.00	540.00
25-27-000-5601	EMPLOYEE INSURANCE CONTR	0.00	0.00	0.00	0.00	-34.00	0.00	0.00	-34.00	-34.00
	AccountCategory: 51 - Salaries/Wages Total:	**40,244.00**	**39,733.02**	**43,628.00**	**41,385.35**	**42,360.00**	**0.00**	**43,628.00**	**42,360.00**	**42,360.00**
AccountCategory: 52 - Utilities										
25-27-000-5210	DEDICATED TV/INTERNET	2,160.00	2,025.88	2,160.00	1,810.96	2,280.00	0.00	2,160.00	2,280.00	2,280.00
	AccountCategory: 52 - Utilities Total:	**2,160.00**	**2,025.88**	**2,160.00**	**1,810.96**	**2,280.00**	**0.00**	**2,160.00**	**2,280.00**	**2,280.00**
AccountCategory: 53 - Contractual										
25-27-000-5344	LICENSING FEES	0.00	0.00	500.00	528.00	1,100.00	0.00	528.00	1,100.00	1,100.00
25-27-000-5351	REPAIRS-EQUIPMENT	2,900.00	3,035.50	4,400.00	1,541.20	4,500.00	0.00	4,400.00	4,500.00	4,500.00
25-27-000-5360	MARKETING/ADVERTISING	3,000.00	0.00	2,500.00	600.00	2,000.00	0.00	2,500.00	2,000.00	2,000.00
25-27-000-5365	CONTRACTL-PERSONAL TRAIN	1,433.00	5,625.00	4,376.25	7,537.50	6,453.75	0.00	6,750.00	6,453.75	6,453.75
	AccountCategory: 53 - Contractual Total:	**7,333.00**	**8,660.50**	**11,776.25**	**10,206.70**	**14,053.75**	**0.00**	**14,178.00**	**14,053.75**	**14,053.75**
AccountCategory: 54 - Supplies										
25-27-000-5420	SUPPLIES-GENERAL	1,500.00	2,438.27	2,000.00	1,507.72	2,000.00	0.00	2,000.00	2,000.00	2,000.00
25-27-000-5421	SUPPLIES-UNIFORMS	150.00	39.75	200.00	43.73	200.00	0.00	200.00	200.00	200.00
	AccountCategory: 54 - Supplies Total:	**1,650.00**	**2,478.02**	**2,200.00**	**1,551.45**	**2,200.00**	**0.00**	**2,200.00**	**2,200.00**	**2,200.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
AccountCategory: 55 - Capital										
25-27-000-5584	CAPITAL-FITNESS EQUIPMENT	1,500.00	5,643.21	1,500.00	0.00	500.00	0.00	1,500.00	500.00	500.00
	AccountCategory: 55 - Capital Total:	**1,500.00**	**5,643.21**	**1,500.00**	**0.00**	**500.00**	**0.00**	**1,500.00**	**500.00**	**500.00**
AccountCategory: 56 - Insurance										
25-27-000-5600	HEALTH INSURANCE PREMIUM	0.00	0.00	0.00	0.00	1,229.00	0.00	100.00	1,229.00	1,229.00
	AccountCategory: 56 - Insurance Total:	**0.00**	**0.00**	**0.00**	**0.00**	**1,229.00**	**0.00**	**100.00**	**1,229.00**	**1,229.00**
	Expense Total:	**52,887.00**	**58,540.63**	**61,264.25**	**54,954.46**	**62,622.75**	**0.00**	**63,766.00**	**62,622.75**	**62,622.75**
	Program: 00 - Undesignated Program Surplus (Deficit):	**-7,557.00**	**3,543.87**	**1,570.75**	**9,156.98**	**7,297.25**	**0.00**	**3,474.00**	**7,297.25**	**7,297.25**
	Department: 27 - FITNESS CENTER DEPT. Surplus (Deficit):	**-7,557.00**	**3,543.87**	**1,570.75**	**9,156.98**	**7,297.25**	**0.00**	**3,474.00**	**7,297.25**	**7,297.25**
	Fund: 25 - RECREATION FUND Surplus (Deficit):	**3,839,980.00**	**796,328.95**	**-387,972.08**	**1,485,922.51**	**-755,702.32**	**0.00**	**202,416.59**	**-755,702.32**	**-755,702.32**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Fund: 30 - SPECIAL RECREATION FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
30-00-000-4000	TAXES - REAL ESTATE TAX	392,500.00	348,236.65	390,000.00	341,134.49	315,000.00	0.00	350,000.00	315,000.00	315,000.00
	AccountCategory: 40 - Tax Receipts Total:	**392,500.00**	**348,236.65**	**390,000.00**	**341,134.49**	**315,000.00**	**0.00**	**350,000.00**	**315,000.00**	**315,000.00**
AccountCategory: 49 - Miscellaneous Revenue										
30-00-000-4910	MISC/UNCLASSIFIED INCOME	0.00	9,034.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-00-000-4990	CARRYOVER FUND BALANCE	160,439.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**160,439.00**	**9,034.39**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Revenue Total:	**552,939.00**	**357,271.04**	**390,000.00**	**341,134.49**	**315,000.00**	**0.00**	**350,000.00**	**315,000.00**	**315,000.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
30-00-000-5100	WAGES - INCLUSION AIDS	0.00	1,112.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	AccountCategory: 51 - Salaries/Wages Total:	**0.00**	**1,112.00**	**5,000.00**	**0.00**	**5,000.00**	**0.00**	**5,000.00**	**5,000.00**	**5,000.00**
AccountCategory: 55 - Capital										
30-00-000-5589	ADA-RELATED FUND 69 CAPITA	250,000.00	46,800.00	453,200.00	401,425.00	0.00	0.00	405,200.00	0.00	0.00
30-00-000-5590	ADA TRANSITION PLAN/CAPITA	25,000.00	0.00	75,000.00	7,027.28	170,000.00	0.00	10,000.00	170,000.00	170,000.00
	AccountCategory: 55 - Capital Total:	**275,000.00**	**46,800.00**	**528,200.00**	**408,452.28**	**170,000.00**	**0.00**	**415,200.00**	**170,000.00**	**170,000.00**
AccountCategory: 57 - Fixed Charges										
30-00-000-5750	NSSRA CONTRIBUTION	117,500.00	121,245.69	109,700.00	153,656.29	130,000.00	0.00	109,700.00	130,000.00	130,000.00
30-00-000-5755	NSSRA COMPANION CHARGES	50,000.00	13,041.68	50,000.00	16,615.26	50,000.00	0.00	50,000.00	50,000.00	50,000.00
	AccountCategory: 57 - Fixed Charges Total:	**167,500.00**	**134,287.37**	**159,700.00**	**170,271.55**	**180,000.00**	**0.00**	**159,700.00**	**180,000.00**	**180,000.00**
	Expense Total:	**442,500.00**	**182,199.37**	**692,900.00**	**578,723.83**	**355,000.00**	**0.00**	**579,900.00**	**355,000.00**	**355,000.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**110,439.00**	**175,071.67**	**-302,900.00**	**-237,589.34**	**-40,000.00**	**0.00**	**-229,900.00**	**-40,000.00**	**-40,000.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**110,439.00**	**175,071.67**	**-302,900.00**	**-237,589.34**	**-40,000.00**	**0.00**	**-229,900.00**	**-40,000.00**	**-40,000.00**
	Fund: 30 - SPECIAL RECREATION FUND Surplus (Deficit):	**110,439.00**	**175,071.67**	**-302,900.00**	**-237,589.34**	**-40,000.00**	**0.00**	**-229,900.00**	**-40,000.00**	**-40,000.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Fund: 35 - IMRF RETIREMENT FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
35-00-000-4000	TAXES - REAL ESTATE TAX	391,500.00	391,039.89	288,000.00	288,117.76	320,000.00	0.00	288,000.00	320,000.00	320,000.00
35-00-000-4050	TAXES - REPLACEMENT TAX	3,500.00	8,492.77	6,000.00	6,292.03	4,300.00	0.00	6,000.00	4,300.00	4,300.00
	AccountCategory: 40 - Tax Receipts Total:	**395,000.00**	**399,532.66**	**294,000.00**	**294,409.79**	**324,300.00**	**0.00**	**294,000.00**	**324,300.00**	**324,300.00**
AccountCategory: 41 - Interest Income										
35-00-000-4100	INTEREST INCOME	175.00	4,832.06	5,600.00	11,614.81	11,000.00	0.00	14,000.00	11,000.00	11,000.00
	AccountCategory: 41 - Interest Income Total:	**175.00**	**4,832.06**	**5,600.00**	**11,614.81**	**11,000.00**	**0.00**	**14,000.00**	**11,000.00**	**11,000.00**
AccountCategory: 49 - Miscellaneous Revenue										
35-00-000-4990	CARRYOVER FUND BALANCE	204,776.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**204,776.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Revenue Total:	**599,951.00**	**404,364.72**	**299,600.00**	**306,024.60**	**335,300.00**	**0.00**	**308,000.00**	**335,300.00**	**335,300.00**
Expense										
AccountCategory: 57 - Fixed Charges										
35-00-000-5762	IMRF-EMPLOYER CONTRIBUTN	390,000.00	342,097.77	339,600.00	319,598.15	335,000.00	0.00	339,600.00	335,000.00	335,000.00
	AccountCategory: 57 - Fixed Charges Total:	**390,000.00**	**342,097.77**	**339,600.00**	**319,598.15**	**335,000.00**	**0.00**	**339,600.00**	**335,000.00**	**335,000.00**
	Expense Total:	**390,000.00**	**342,097.77**	**339,600.00**	**319,598.15**	**335,000.00**	**0.00**	**339,600.00**	**335,000.00**	**335,000.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**209,951.00**	**62,266.95**	**-40,000.00**	**-13,573.55**	**300.00**	**0.00**	**-31,600.00**	**300.00**	**300.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**209,951.00**	**62,266.95**	**-40,000.00**	**-13,573.55**	**300.00**	**0.00**	**-31,600.00**	**300.00**	**300.00**
	Fund: 35 - IMRF RETIREMENT FUND Surplus (Deficit):	**209,951.00**	**62,266.95**	**-40,000.00**	**-13,573.55**	**300.00**	**0.00**	**-31,600.00**	**300.00**	**300.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	Defined Budgets 2024-2025 First Draft	Defined Budgets 2024-2025 Approval Draft
Fund: 36 - SOCIAL SECURITY FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
36-00-000-4000	TAXES - REAL ESTATE TAX	303,900.00	301,812.43	328,000.00	328,520.35	420,000.00	0.00	328,000.00	420,000.00	420,000.00
	AccountCategory: 40 - Tax Receipts Total:	**303,900.00**	**301,812.43**	**328,000.00**	**328,520.35**	**420,000.00**	**0.00**	**328,000.00**	**420,000.00**	**420,000.00**
AccountCategory: 41 - Interest Income										
36-00-000-4100	INTEREST INCOME	100.00	2,228.04	2,800.00	4,961.25	6,500.00	0.00	6,000.00	6,500.00	6,500.00
	AccountCategory: 41 - Interest Income Total:	**100.00**	**2,228.04**	**2,800.00**	**4,961.25**	**6,500.00**	**0.00**	**6,000.00**	**6,500.00**	**6,500.00**
AccountCategory: 49 - Miscellaneous Revenue										
36-00-000-4990	CARRYOVER FUND BALANCE	112,823.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**112,823.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Revenue Total:	**416,823.00**	**304,040.47**	**330,800.00**	**333,481.60**	**426,500.00**	**0.00**	**334,000.00**	**426,500.00**	**426,500.00**
Expense										
AccountCategory: 57 - Fixed Charges										
36-00-000-5760	SOCIAL SEC-EMPLOYER CONTRI	245,000.00	257,298.70	282,100.00	284,929.79	330,000.00	0.00	282,100.00	330,000.00	330,000.00
36-00-000-5761	MEDICARE-EMPLOYER CONTRI	62,000.00	60,722.41	65,975.00	67,646.05	77,000.00	0.00	65,975.00	77,000.00	77,000.00
	AccountCategory: 57 - Fixed Charges Total:	**307,000.00**	**318,021.11**	**348,075.00**	**352,575.84**	**407,000.00**	**0.00**	**348,075.00**	**407,000.00**	**407,000.00**
	Expense Total:	**307,000.00**	**318,021.11**	**348,075.00**	**352,575.84**	**407,000.00**	**0.00**	**348,075.00**	**407,000.00**	**407,000.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**109,823.00**	**-13,980.64**	**-17,275.00**	**-19,094.24**	**19,500.00**	**0.00**	**-14,075.00**	**19,500.00**	**19,500.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**109,823.00**	**-13,980.64**	**-17,275.00**	**-19,094.24**	**19,500.00**	**0.00**	**-14,075.00**	**19,500.00**	**19,500.00**
	Fund: 36 - SOCIAL SECURITY FUND Surplus (Deficit):	**109,823.00**	**-13,980.64**	**-17,275.00**	**-19,094.24**	**19,500.00**	**0.00**	**-14,075.00**	**19,500.00**	**19,500.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Fund: 40 - BOND & INTEREST FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
40-00-000-4000	TAXES - REAL ESTATE TAX	1,371,767.00	1,371,652.75	1,109,159.00	1,080,865.52	1,360,000.00	0.00	1,109,159.00	1,360,000.00	1,360,000.00
	AccountCategory: 40 - Tax Receipts Total:	**1,371,767.00**	**1,371,652.75**	**1,109,159.00**	**1,080,865.52**	**1,360,000.00**	**0.00**	**1,109,159.00**	**1,360,000.00**	**1,360,000.00**
AccountCategory: 41 - Interest Income										
40-00-000-4100	INTEREST INCOME	500.00	12,278.38	15,000.00	29,783.00	30,000.00	0.00	32,500.00	30,000.00	30,000.00
	AccountCategory: 41 - Interest Income Total:	**500.00**	**12,278.38**	**15,000.00**	**29,783.00**	**30,000.00**	**0.00**	**32,500.00**	**30,000.00**	**30,000.00**
AccountCategory: 49 - Miscellaneous Revenue										
40-00-000-4990	CARRYOVER FUND BALANCE	447,603.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**447,603.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Revenue Total:	**1,819,870.00**	**1,383,931.13**	**1,124,159.00**	**1,110,648.52**	**1,390,000.00**	**0.00**	**1,141,659.00**	**1,390,000.00**	**1,390,000.00**
Expense										
AccountCategory: 50 - Debt Payments										
40-00-000-5000	PRINCIPAL - BONDS	1,095,000.00	1,095,000.00	1,135,000.00	1,135,000.00	1,175,000.00	0.00	1,135,000.00	1,175,000.00	1,175,000.00
40-00-000-5010	INTEREST - BONDS	222,900.00	222,900.00	182,900.00	182,900.00	139,450.00	0.00	182,900.00	139,450.00	139,450.00
	AccountCategory: 50 - Debt Payments Total:	**1,317,900.00**	**1,317,900.00**	**1,317,900.00**	**1,317,900.00**	**1,314,450.00**	**0.00**	**1,317,900.00**	**1,314,450.00**	**1,314,450.00**
AccountCategory: 53 - Contractual										
40-00-000-5331	PAYING AGENT/REGISTRAR FEE	1,370.00	742.00	750.00	742.00	750.00	0.00	742.00	750.00	750.00
	AccountCategory: 53 - Contractual Total:	**1,370.00**	**742.00**	**750.00**	**742.00**	**750.00**	**0.00**	**742.00**	**750.00**	**750.00**
	Expense Total:	**1,319,270.00**	**1,318,642.00**	**1,318,650.00**	**1,318,642.00**	**1,315,200.00**	**0.00**	**1,318,642.00**	**1,315,200.00**	**1,315,200.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**500,600.00**	**65,289.13**	**-194,491.00**	**-207,993.48**	**74,800.00**	**0.00**	**-176,983.00**	**74,800.00**	**74,800.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**500,600.00**	**65,289.13**	**-194,491.00**	**-207,993.48**	**74,800.00**	**0.00**	**-176,983.00**	**74,800.00**	**74,800.00**
	Fund: 40 - BOND & INTEREST FUND Surplus (Deficit):	**500,600.00**	**65,289.13**	**-194,491.00**	**-207,993.48**	**74,800.00**	**0.00**	**-176,983.00**	**74,800.00**	**74,800.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Fund: 45 - LIABILITY INSURANCE FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
45-00-000-4000	TAXES - REAL ESTATE TAX	161,000.00	161,084.78	230,000.00	231,590.93	275,000.00	0.00	230,000.00	275,000.00	275,000.00
	AccountCategory: 40 - Tax Receipts Total:	**161,000.00**	**161,084.78**	**230,000.00**	**231,590.93**	**275,000.00**	**0.00**	**230,000.00**	**275,000.00**	**275,000.00**
AccountCategory: 41 - Interest Income										
45-00-000-4100	INTEREST INCOME	200.00	3,410.61	4,400.00	7,782.75	8,500.00	0.00	8,500.00	8,500.00	8,500.00
	AccountCategory: 41 - Interest Income Total:	**200.00**	**3,410.61**	**4,400.00**	**7,782.75**	**8,500.00**	**0.00**	**8,500.00**	**8,500.00**	**8,500.00**
AccountCategory: 49 - Miscellaneous Revenue										
45-00-000-4910	MISC/UNCLASSIFIED INCOME	1,500.00	1,500.00	0.00	1,500.00	500.00	0.00	1,500.00	500.00	500.00
45-00-000-4990	CARRYOVER FUND BALANCE	166,064.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**167,564.00**	**1,500.00**	**0.00**	**1,500.00**	**500.00**	**0.00**	**1,500.00**	**500.00**	**500.00**
	Revenue Total:	**328,764.00**	**165,995.39**	**234,400.00**	**240,873.68**	**284,000.00**	**0.00**	**240,000.00**	**284,000.00**	**284,000.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
45-00-000-5101	FT ADMINISTRATION SALARIES	37,474.00	35,334.58	35,700.00	36,849.13	37,453.00	0.00	35,700.00	37,453.00	37,453.00
	AccountCategory: 51 - Salaries/Wages Total:	**37,474.00**	**35,334.58**	**35,700.00**	**36,849.13**	**37,453.00**	**0.00**	**35,700.00**	**37,453.00**	**37,453.00**
AccountCategory: 53 - Contractual										
45-00-000-5321	CONSULTING-SAFETY/LOSS CO	4,500.00	3,355.00	4,500.00	0.00	4,500.00	0.00	4,500.00	4,500.00	4,500.00
45-00-000-5335	WELLNESS/PRE-PLACEMT SERV	5,770.00	10,281.00	5,000.00	7,311.00	6,000.00	0.00	5,000.00	6,000.00	6,000.00
45-00-000-5340	IN-SERVICE TRAINING	0.00	2,053.00	7,750.00	5,690.00	7,500.00	0.00	7,750.00	7,500.00	7,500.00
	AccountCategory: 53 - Contractual Total:	**10,270.00**	**15,689.00**	**17,250.00**	**13,001.00**	**18,000.00**	**0.00**	**17,250.00**	**18,000.00**	**18,000.00**
AccountCategory: 54 - Supplies										
45-00-000-5420	GENERAL SUPPLIES	2,000.00	480.00	2,500.00	1,544.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
	AccountCategory: 54 - Supplies Total:	**2,000.00**	**480.00**	**2,500.00**	**1,544.00**	**2,500.00**	**0.00**	**2,500.00**	**2,500.00**	**2,500.00**
AccountCategory: 55 - Capital										
45-00-000-5587	SAFETY/SECURITY EQUIP	83,500.00	57,413.19	80,000.00	82,114.90	120,000.00	0.00	110,000.00	120,000.00	120,000.00
	AccountCategory: 55 - Capital Total:	**83,500.00**	**57,413.19**	**80,000.00**	**82,114.90**	**120,000.00**	**0.00**	**110,000.00**	**120,000.00**	**120,000.00**
AccountCategory: 56 - Insurance										
45-00-000-5650	PROPERTY INSURANCE	60,418.00	62,065.04	65,000.00	52,049.94	67,000.00	0.00	65,000.00	67,000.00	67,000.00
45-00-000-5651	GENERAL LIABILITY INSURANC	33,492.00	29,027.88	37,000.00	25,858.34	35,000.00	0.00	37,000.00	35,000.00	35,000.00
45-00-000-5652	EMPLOYMT PRACTICES INSURA	10,050.00	10,127.44	12,000.00	9,074.32	13,000.00	0.00	12,000.00	13,000.00	13,000.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
45-00-000-5653	UNEMPLOYMENT	15,000.00	4,259.00	15,000.00	0.00	7,500.00	0.00	15,000.00	7,500.00	7,500.00
	AccountCategory: 56 - Insurance Total:	**118,960.00**	**105,479.36**	**129,000.00**	**86,982.60**	**122,500.00**	**0.00**	**129,000.00**	**122,500.00**	**122,500.00**
AccountCategory: 57 - Fixed Charges										
45-00-000-5765	SAFETY INCENTIVE AWARDS	3,000.00	306.83	3,250.00	0.00	3,000.00	0.00	3,250.00	3,000.00	3,000.00
	AccountCategory: 57 - Fixed Charges Total:	**3,000.00**	**306.83**	**3,250.00**	**0.00**	**3,000.00**	**0.00**	**3,250.00**	**3,000.00**	**3,000.00**
AccountCategory: 59 - Miscellaneous Expense										
45-00-000-5990	CONTINGENCY	5,000.00	0.00	0.00	2,445.97	7,000.00	0.00	2,445.97	7,000.00	7,000.00
	AccountCategory: 59 - Miscellaneous Expense Total:	**5,000.00**	**0.00**	**0.00**	**2,445.97**	**7,000.00**	**0.00**	**2,445.97**	**7,000.00**	**7,000.00**
	Expense Total:	**260,204.00**	**214,702.96**	**267,700.00**	**222,937.60**	**310,453.00**	**0.00**	**300,145.97**	**310,453.00**	**310,453.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**68,560.00**	**-48,707.57**	**-33,300.00**	**17,936.08**	**-26,453.00**	**0.00**	**-60,145.97**	**-26,453.00**	**-26,453.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**68,560.00**	**-48,707.57**	**-33,300.00**	**17,936.08**	**-26,453.00**	**0.00**	**-60,145.97**	**-26,453.00**	**-26,453.00**
	Fund: 45 - LIABILITY INSURANCE FUND Surplus (Deficit):	**68,560.00**	**-48,707.57**	**-33,300.00**	**17,936.08**	**-26,453.00**	**0.00**	**-60,145.97**	**-26,453.00**	**-26,453.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Fund: 50 - WORKERS COMP FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
50-00-000-4000	TAXES - REAL ESTATE TAX	47,000.00	47,916.21	32,500.00	33,601.84	35,000.00	0.00	32,500.00	35,000.00	35,000.00
	AccountCategory: 40 - Tax Receipts Total:	**47,000.00**	**47,916.21**	**32,500.00**	**33,601.84**	**35,000.00**	**0.00**	**32,500.00**	**35,000.00**	**35,000.00**
AccountCategory: 41 - Interest Income										
50-00-000-4100	INTEREST INCOME	40.00	1,022.89	1,000.00	2,265.19	2,500.00	0.00	2,500.00	2,500.00	2,500.00
	AccountCategory: 41 - Interest Income Total:	**40.00**	**1,022.89**	**1,000.00**	**2,265.19**	**2,500.00**	**0.00**	**2,500.00**	**2,500.00**	**2,500.00**
AccountCategory: 49 - Miscellaneous Revenue										
50-00-000-4990	CARRYOVER FUND BALANCE	38,353.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**38,353.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Revenue Total:	**85,393.00**	**48,939.10**	**33,500.00**	**35,867.03**	**37,500.00**	**0.00**	**35,000.00**	**37,500.00**	**37,500.00**
Expense										
AccountCategory: 56 - Insurance										
50-00-000-5655	WORKER COMP INSURANCE	48,906.00	41,394.88	46,000.00	42,622.04	50,000.00	0.00	46,000.00	50,000.00	50,000.00
	AccountCategory: 56 - Insurance Total:	**48,906.00**	**41,394.88**	**46,000.00**	**42,622.04**	**50,000.00**	**0.00**	**46,000.00**	**50,000.00**	**50,000.00**
	Expense Total:	**48,906.00**	**41,394.88**	**46,000.00**	**42,622.04**	**50,000.00**	**0.00**	**46,000.00**	**50,000.00**	**50,000.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**36,487.00**	**7,544.22**	**-12,500.00**	**-6,755.01**	**-12,500.00**	**0.00**	**-11,000.00**	**-12,500.00**	**-12,500.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**36,487.00**	**7,544.22**	**-12,500.00**	**-6,755.01**	**-12,500.00**	**0.00**	**-11,000.00**	**-12,500.00**	**-12,500.00**
	Fund: 50 - WORKERS COMP FUND Surplus (Deficit):	**36,487.00**	**7,544.22**	**-12,500.00**	**-6,755.01**	**-12,500.00**	**0.00**	**-11,000.00**	**-12,500.00**	**-12,500.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Fund: 55 - AUDIT FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
55-00-000-4000	TAXES - REAL ESTATE TAX	17,600.00	16,989.07	16,367.00	16,792.47	17,500.00	0.00	16,367.00	17,500.00	17,500.00
	AccountCategory: 40 - Tax Receipts Total:	**17,600.00**	**16,989.07**	**16,367.00**	**16,792.47**	**17,500.00**	**0.00**	**16,367.00**	**17,500.00**	**17,500.00**
AccountCategory: 49 - Miscellaneous Revenue										
55-00-000-4990	CARRYOVER FUND BALANCE	9,447.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**9,447.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Revenue Total:	**27,047.00**	**16,989.07**	**16,367.00**	**16,792.47**	**17,500.00**	**0.00**	**16,367.00**	**17,500.00**	**17,500.00**
Expense										
AccountCategory: 53 - Contractual										
55-00-000-5330	AUDIT FEES	16,350.00	15,850.00	16,000.00	12,750.00	15,650.00	0.00	16,000.00	15,650.00	15,650.00
	AccountCategory: 53 - Contractual Total:	**16,350.00**	**15,850.00**	**16,000.00**	**12,750.00**	**15,650.00**	**0.00**	**16,000.00**	**15,650.00**	**15,650.00**
	Expense Total:	**16,350.00**	**15,850.00**	**16,000.00**	**12,750.00**	**15,650.00**	**0.00**	**16,000.00**	**15,650.00**	**15,650.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**10,697.00**	**1,139.07**	**367.00**	**4,042.47**	**1,850.00**	**0.00**	**367.00**	**1,850.00**	**1,850.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**10,697.00**	**1,139.07**	**367.00**	**4,042.47**	**1,850.00**	**0.00**	**367.00**	**1,850.00**	**1,850.00**
	Fund: 55 - AUDIT FUND Surplus (Deficit):	**10,697.00**	**1,139.07**	**367.00**	**4,042.47**	**1,850.00**	**0.00**	**367.00**	**1,850.00**	**1,850.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Fund: 65 - CAPITAL PROJECTS FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 41 - Interest Income										
65-00-000-4100	INTEREST INCOME	300.00	4,447.86	2,000.00	6,435.52	5,000.00	0.00	6,000.00	5,000.00	5,000.00
	AccountCategory: 41 - Interest Income Total:	**300.00**	**4,447.86**	**2,000.00**	**6,435.52**	**5,000.00**	**0.00**	**6,000.00**	**5,000.00**	**5,000.00**
AccountCategory: 48 - Fund Transfers In										
65-00-000-4810	TFR FROM CORPORATE FUND(	507,000.00	507,000.00	515,000.00	472,083.37	525,000.00	0.00	515,000.00	525,000.00	525,000.00
	AccountCategory: 48 - Fund Transfers In Total:	**507,000.00**	**507,000.00**	**515,000.00**	**472,083.37**	**525,000.00**	**0.00**	**515,000.00**	**525,000.00**	**525,000.00**
AccountCategory: 49 - Miscellaneous Revenue										
65-00-000-4990	CARRYOVER FUND BALANCE	137,006.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**137,006.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Revenue Total:	**644,306.00**	**511,447.86**	**517,000.00**	**478,518.89**	**530,000.00**	**0.00**	**521,000.00**	**530,000.00**	**530,000.00**
Expense										
AccountCategory: 55 - Capital										
65-00-019-5504	DIRECTOR INITIATIVES	0.00	666.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-021-5503	CONSULTANT-REGIS SYS IMPLE	0.00	31.25	0.00	350.00	0.00	0.00	350.00	0.00	0.00
65-00-021-5504	REGISTRATION SOFTWARE UPG	6,000.00	1,894.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-021-5513	WEST TENNIS COURT COLOR C	12,000.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-021-5517	BEACH HOUSE TUCKPOINT/GU	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-022-5501	CONTINGENCY - NETWORK, RO	50,000.00	30,047.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-022-5502	DIRECTOR INITIATIVES	15,000.00	8,814.00	0.00	919.29	0.00	0.00	919.29	0.00	0.00
65-00-022-5503	TAKIFF PARKING LIGHTS	15,000.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-022-5504	REPLACE CHEVY 2500 #6 - 200	47,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-022-5505	EC LOCKERS	12,000.00	13,066.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-022-5506	REFINISH GYM FLOOR	37,100.00	37,137.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-022-5507	DESIGN STUDY FOR EC ENTRA	15,000.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00	0.00	0.00
65-00-022-5508	REPLACE MULTI PURPOSE WIN	211,000.00	203,766.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-022-5509	SAFRAN HOUSE WINDOWS/W	114,400.00	27,122.04	100,000.00	113,693.77	0.00	0.00	113,693.77	0.00	0.00
65-00-022-5510	COMMUNITY HALL AV SYSTEM	75,000.00	70,422.81	26,873.11	24,038.24	0.00	0.00	26,873.11	0.00	0.00
65-00-023-5501	CONTINGENCY - NETWORK, RO	0.00	0.00	60,000.00	51,150.00	0.00	0.00	70,000.00	0.00	0.00
65-00-023-5502	REPLACE TRUCK #7 KUBOTA	0.00	0.00	28,600.00	31,211.11	0.00	0.00	31,833.00	0.00	0.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
65-00-023-5503	CONDENSOR/AIR HANDLER #3	0.00	0.00	219,000.00	218,220.00	0.00	0.00	219,000.00	0.00	0.00
65-00-023-5504	SENSORY AND WORKSPACE RE	0.00	0.00	75,000.00	3,027.28	0.00	0.00	3,027.28	0.00	0.00
65-00-023-5505	WATTS PICKLEBALL COURTS	0.00	0.00	90,000.00	90,043.94	0.00	0.00	88,443.94	0.00	0.00
65-00-023-5506	REPLACE 2000 CHEVY #6	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5507	GYM EQUIPMENT UPGRADES	0.00	0.00	20,000.00	22,894.00	0.00	0.00	20,000.00	0.00	0.00
65-00-023-5508	TAKIFF/WEINGBERG FURNITUR	0.00	0.00	35,000.00	30,306.23	50,000.00	0.00	30,306.23	50,000.00	50,000.00
65-00-024-5501	CONTINGENCY - NETWORK, RO	0.00	0.00	0.00	0.00	165,700.00	0.00	0.00	165,700.00	165,700.00
65-00-024-5502	TRUCK #6 REPLACEMENT	0.00	0.00	0.00	0.00	70,000.00	0.00	0.00	70,000.00	70,000.00
65-00-024-5503	TAKIFF ELEVATOR CONTROLLER	0.00	0.00	0.00	0.00	45,000.00	0.00	0.00	45,000.00	45,000.00
65-00-024-5504	TAKIFF SANITARY EJECTOR PU	0.00	0.00	0.00	0.00	37,000.00	0.00	0.00	37,000.00	37,000.00
65-00-024-5505	TRI-DECK MOWER REPLACEME	0.00	0.00	0.00	0.00	95,000.00	0.00	0.00	95,000.00	95,000.00
65-00-024-5506	SKATE LOT LIGHTING IMPROVE	0.00	0.00	0.00	0.00	15,000.00	0.00	0.00	15,000.00	15,000.00
65-00-024-5507	TAKIFF GYM CURTAIN OPERAT	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00	30,000.00	30,000.00
65-00-024-5508	FITNESS STUDIO FLOOR REFINI	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	25,000.00	25,000.00
65-00-024-5509	TAKIFF BAS SOFTWARE UPDATE	0.00	0.00	0.00	0.00	17,500.00	0.00	0.00	17,500.00	17,500.00
65-00-024-5510	COMMERCIAL FRIDGE REPLAC	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00	10,000.00
65-00-024-5511	FOOT GOLF	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00	5,000.00
65-00-024-5512	SECURITY UPGRADES	0.00	0.00	0.00	0.00	47,000.00	0.00	0.00	47,000.00	47,000.00
65-00-024-5513	TAKIFF PLAYGROUND SHADE ST	0.00	0.00	0.00	0.00	45,000.00	0.00	0.00	45,000.00	45,000.00
	AccountCategory: 55 - Capital Total:	**610,000.00**	**413,468.71**	**729,473.11**	**585,853.86**	**657,200.00**	**0.00**	**619,446.62**	**657,200.00**	**657,200.00**
	Expense Total:	**610,000.00**	**413,468.71**	**729,473.11**	**585,853.86**	**657,200.00**	**0.00**	**619,446.62**	**657,200.00**	**657,200.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**34,306.00**	**97,979.15**	**-212,473.11**	**-107,334.97**	**-127,200.00**	**0.00**	**-98,446.62**	**-127,200.00**	**-127,200.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**34,306.00**	**97,979.15**	**-212,473.11**	**-107,334.97**	**-127,200.00**	**0.00**	**-98,446.62**	**-127,200.00**	**-127,200.00**
	Fund: 65 - CAPITAL PROJECTS FUND Surplus (Deficit):	**34,306.00**	**97,979.15**	**-212,473.11**	**-107,334.97**	**-127,200.00**	**0.00**	**-98,446.62**	**-127,200.00**	**-127,200.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Fund: 67 - MASTER PLAN CAPITAL-2020 BOND PROCEEDS										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 41 - Interest Income										
67-00-000-4100	INTEREST INCOME-2020 BOND	1,500.00	57,149.78	20,000.00	38,886.13	0.00	0.00	38,886.13	0.00	0.00
	AccountCategory: 41 - Interest Income Total:	**1,500.00**	**57,149.78**	**20,000.00**	**38,886.13**	**0.00**	**0.00**	**38,886.13**	**0.00**	**0.00**
AccountCategory: 49 - Miscellaneous Revenue										
67-00-000-4990	CARRYOVER FUND BALANCE	3,400,248.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**3,400,248.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Revenue Total:	**3,401,748.00**	**57,149.78**	**20,000.00**	**38,886.13**	**0.00**	**0.00**	**38,886.13**	**0.00**	**0.00**
Expense										
AccountCategory: 53 - Contractual										
67-00-000-5320	ARCHITECT/DESIGN SERVICES	250,000.00	62,481.30	0.00	3,592.30	0.00	0.00	3,592.30	0.00	0.00
67-00-000-5322	PARC GRANT EXPENSES	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 53 - Contractual Total:	**255,000.00**	**62,481.30**	**0.00**	**3,592.30**	**0.00**	**0.00**	**3,592.30**	**0.00**	**0.00**
AccountCategory: 55 - Capital										
67-00-000-5500	PIER-Design Svcs	32,000.00	23,589.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67-00-000-5501	PIER-Construction	405,000.00	380,285.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67-00-000-5502	PIER-Owner Items	2,500.00	3,294.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67-00-000-5515	CRIB/RETAIN WALL-Design	35,000.00	56,717.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67-00-000-5516	CRIB/RETAIN WALL-Constructio	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67-00-000-5517	CRIB/RETAIN WALL-Owner Ite	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67-00-000-5521	WATTS - Design	195,000.00	103,154.99	0.00	31,195.09	0.00	0.00	31,195.09	0.00	0.00
67-00-000-5522	WATTS - Owner Items	285,000.00	198,845.03	0.00	334,606.00	0.00	0.00	334,606.00	0.00	0.00
67-00-000-5523	WATTS - Construction	4,200,000.00	506,617.00	2,181,501.00	1,781,681.87	0.00	0.00	1,781,681.87	0.00	0.00
	AccountCategory: 55 - Capital Total:	**5,557,000.00**	**1,272,504.35**	**2,181,501.00**	**2,147,482.96**	**0.00**	**0.00**	**2,147,482.96**	**0.00**	**0.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
AccountCategory: 59 - Miscellaneous Expense										
67-00-000-5990	CONTINGENCY	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 59 - Miscellaneous Expense Total:		**25,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Expense Total:		**5,837,000.00**	**1,334,985.65**	**2,181,501.00**	**2,151,075.26**	**0.00**	**0.00**	**2,151,075.26**	**0.00**	**0.00**
Program: 00 - Undesignated Program Surplus (Deficit):		**-2,435,252.00**	**-1,277,835.87**	**-2,161,501.00**	**-2,112,189.13**	**0.00**	**0.00**	**-2,112,189.13**	**0.00**	**0.00**
Department: 00 - ADMINISTRATION Surplus (Deficit):		**-2,435,252.00**	**-1,277,835.87**	**-2,161,501.00**	**-2,112,189.13**	**0.00**	**0.00**	**-2,112,189.13**	**0.00**	**0.00**
Fund: 67 - MASTER PLAN CAPITAL-2020 BOND PROCEEDS Surplus (		**-2,435,252.00**	**-1,277,835.87**	**-2,161,501.00**	**-2,112,189.13**	**0.00**	**0.00**	**-2,112,189.13**	**0.00**	**0.00**

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
Fund: 69 - MASTER PLAN CAPITAL PROJECTS										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 41 - Interest Income										
69-00-000-4100	INTEREST INCOME	1,500.00	77,591.61	75,000.00	206,248.60	200,000.00	0.00	200,000.00	200,000.00	200,000.00
	AccountCategory: 41 - Interest Income Total:	**1,500.00**	**77,591.61**	**75,000.00**	**206,248.60**	**200,000.00**	**0.00**	**200,000.00**	**200,000.00**	**200,000.00**
AccountCategory: 47 - Grants/Donations										
69-00-000-4700	DONATIONS	0.00	14,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-4702	WATTS DONATIONS	0.00	99,250.00	0.00	120,000.00	120,000.00	0.00	120,000.00	120,000.00	120,000.00
69-00-000-4707	PROCEEDS-SALE OF PROPERTY	45,000.00	54,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-4710	GRANTS	200,000.00	0.00	0.00	1,830,067.40	826,212.00	0.00	1,830,067.40	826,212.00	826,212.00
	AccountCategory: 47 - Grants/Donations Total:	**245,000.00**	**168,950.00**	**0.00**	**1,950,067.40**	**946,212.00**	**0.00**	**1,950,067.40**	**946,212.00**	**946,212.00**
AccountCategory: 48 - Fund Transfers In										
69-00-000-4810	TFR FROM CORP FUND(10)	600,000.00	1,050,000.00	850,000.00	850,000.00	800,000.00	0.00	850,000.00	800,000.00	800,000.00
69-00-000-4825	TFR FROM REC FUND(25)	850,000.00	400,000.00	550,000.00	550,000.00	1,200,000.00	0.00	550,000.00	1,200,000.00	1,200,000.00
	AccountCategory: 48 - Fund Transfers In Total:	**1,450,000.00**	**1,450,000.00**	**1,400,000.00**	**1,400,000.00**	**2,000,000.00**	**0.00**	**1,400,000.00**	**2,000,000.00**	**2,000,000.00**
AccountCategory: 49 - Miscellaneous Revenue										
69-00-000-4910	MISCELLANEOUS	62,586.00	62,585.48	0.00	67,600.00	0.00	0.00	67,600.00	0.00	0.00
69-00-000-4990	CARRYOVER FUND BALANCE	2,747,526.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**2,810,112.00**	**62,585.48**	**0.00**	**67,600.00**	**0.00**	**0.00**	**67,600.00**	**0.00**	**0.00**
	Revenue Total:	**4,506,612.00**	**1,759,127.09**	**1,475,000.00**	**3,623,916.00**	**3,146,212.00**	**0.00**	**3,617,667.40**	**3,146,212.00**	**3,146,212.00**
Expense										
AccountCategory: 53 - Contractual										
69-00-000-5320	ARCHITECT/DESIGN/ATTESTATI	0.00	0.00	100,000.00	57,254.99	200,000.00	0.00	75,000.00	200,000.00	200,000.00
	AccountCategory: 53 - Contractual Total:	**0.00**	**0.00**	**100,000.00**	**57,254.99**	**200,000.00**	**0.00**	**75,000.00**	**200,000.00**	**200,000.00**
AccountCategory: 55 - Capital										
69-00-000-5501	WEST BALL FIELD RENOVATION	0.00	0.00	0.00	0.00	46,000.00	0.00	0.00	46,000.00	46,000.00
69-00-000-5502	WATTS BALL FIELD RENOVATIO	0.00	0.00	0.00	0.00	31,000.00	0.00	0.00	31,000.00	31,000.00
69-00-000-5503	WATTS TENNIS COURTS	0.00	0.00	0.00	0.00	300,000.00	0.00	0.00	300,000.00	300,000.00
69-00-000-5504	CENTRAL TENNIS COURTS	0.00	0.00	0.00	0.00	380,000.00	0.00	0.00	380,000.00	380,000.00
69-00-000-5554	CONNECT GLENCOE TRAIL-Con	0.00	-715.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5555	CONNECT GLENCOE TRAIL-Ow	0.00	586.04	0.00	2,470.40	0.00	0.00	2,470.40	0.00	0.00

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	Defined Budgets 2024-2025 First Draft	Defined Budgets 2024-2025 Approval Draft
69-00-000-5576	GAS KILN	105,000.00	0.00	90,000.00	10,053.63	80,000.00	0.00	10,000.00	80,000.00	80,000.00
69-00-000-5577	WATTS - Design	0.00	0.00	43,926.00	15,860.22	0.00	0.00	9,576.00	0.00	0.00
69-00-000-5578	WATTS - Owner Items	0.00	0.00	673,670.00	533,760.10	0.00	0.00	673,670.00	0.00	0.00
69-00-000-5579	WATTS - Construction	0.00	0.00	2,217,035.00	2,351,256.13	0.00	0.00	2,610,512.00	0.00	0.00
69-00-000-5580	LAKEFRONT - Design	0.00	0.00	15,000.00	14,354.70	0.00	0.00	18,000.00	0.00	0.00
69-00-000-5581	LAKEFRONT - Owner Items	0.00	0.00	5,000.00	9,312.80	0.00	0.00	5,509.00	0.00	0.00
69-00-000-5582	LAKEFRONT - Construction	0.00	0.00	900,000.00	681,331.44	0.00	0.00	681,331.44	0.00	0.00
69-00-000-5583	CRIB WALL - Design	0.00	0.00	50,000.00	0.00	0.00	0.00	54,000.00	0.00	0.00
69-00-000-5584	CRIB WALL - Owner Items	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5585	CRIB WALL - Construction	0.00	0.00	500,000.00	545,480.83	0.00	0.00	537,000.00	0.00	0.00
	AccountCategory: 55 - Capital Total:	**105,000.00**	**-129.23**	**4,496,631.00**	**4,163,880.25**	**837,000.00**	**0.00**	**4,602,068.84**	**837,000.00**	**837,000.00**
AccountCategory: 59 - Miscellaneous Expense										
69-00-000-5990	CONTINGENCY	0.00	0.00	75,000.00	0.00	25,000.00	0.00	75,000.00	25,000.00	25,000.00
	AccountCategory: 59 - Miscellaneous Expense Total:	**0.00**	**0.00**	**75,000.00**	**0.00**	**25,000.00**	**0.00**	**75,000.00**	**25,000.00**	**25,000.00**
	Expense Total:	**105,000.00**	**-129.23**	**4,671,631.00**	**4,221,135.24**	**1,062,000.00**	**0.00**	**4,752,068.84**	**1,062,000.00**	**1,062,000.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**4,401,612.00**	**1,759,256.32**	**-3,196,631.00**	**-597,219.24**	**2,084,212.00**	**0.00**	**-1,134,401.44**	**2,084,212.00**	**2,084,212.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**4,401,612.00**	**1,759,256.32**	**-3,196,631.00**	**-597,219.24**	**2,084,212.00**	**0.00**	**-1,134,401.44**	**2,084,212.00**	**2,084,212.00**
	Fund: 69 - MASTER PLAN CAPITAL PROJECTS Surplus (Deficit):	**4,401,612.00**	**1,759,256.32**	**-3,196,631.00**	**-597,219.24**	**2,084,212.00**	**0.00**	**-1,134,401.44**	**2,084,212.00**	**2,084,212.00**
	Report Surplus (Deficit):	**9,037,832.00**	**1,208,127.56**	**-7,224,584.89**	**-1,882,331.30**	**814,140.68**	**0.00**	**-3,957,128.30**	**814,140.68**	**814,140.68**

Fund Summary

Fund	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	Defined Budgets 2023-2024 YE Projection	2024-2025 First Draft	2024-2025 Approval Draft
10 - CORPORATE FUND	2,150,629.00	-416,223.82	-665,908.70	-88,483.40	-404,666.00	0.00	-291,170.73	-404,666.00	-404,666.00
25 - RECREATION FUND	3,839,980.00	796,328.95	-387,972.08	1,485,922.51	-755,702.32	0.00	202,416.59	-755,702.32	-755,702.32
30 - SPECIAL RECREATION FUND	110,439.00	175,071.67	-302,900.00	-237,589.34	-40,000.00	0.00	-229,900.00	-40,000.00	-40,000.00
35 - IMRF RETIREMENT FUND	209,951.00	62,266.95	-40,000.00	-13,573.55	300.00	0.00	-31,600.00	300.00	300.00
36 - SOCIAL SECURITY FUND	109,823.00	-13,980.64	-17,275.00	-19,094.24	19,500.00	0.00	-14,075.00	19,500.00	19,500.00
40 - BOND & INTEREST FUND	500,600.00	65,289.13	-194,491.00	-207,993.48	74,800.00	0.00	-176,983.00	74,800.00	74,800.00
45 - LIABILITY INSURANCE FUND	68,560.00	-48,707.57	-33,300.00	17,936.08	-26,453.00	0.00	-60,145.97	-26,453.00	-26,453.00
50 - WORKERS COMP FUND	36,487.00	7,544.22	-12,500.00	-6,755.01	-12,500.00	0.00	-11,000.00	-12,500.00	-12,500.00
55 - AUDIT FUND	10,697.00	1,139.07	367.00	4,042.47	1,850.00	0.00	367.00	1,850.00	1,850.00
65 - CAPITAL PROJECTS FUND	34,306.00	97,979.15	-212,473.11	-107,334.97	-127,200.00	0.00	-98,446.62	-127,200.00	-127,200.00
67 - MASTER PLAN CAPITAL-2020 BOND PROCEEDS	-2,435,252.00	-1,277,835.87	-2,161,501.00	-2,112,189.13	0.00	0.00	-2,112,189.13	0.00	0.00
69 - MASTER PLAN CAPITAL PROJECTS	4,401,612.00	1,759,256.32	-3,196,631.00	-597,219.24	2,084,212.00	0.00	-1,134,401.44	2,084,212.00	2,084,212.00
Report Surplus (Deficit):	**9,037,832.00**	**1,208,127.56**	**-7,224,584.89**	**-1,882,331.30**	**814,140.68**	**0.00**	**-3,957,128.30**	**814,140.68**	**814,140.68**

TAB 5

CAPITAL PROJECT DETAIL INFORMATION

GLENCOE PARK DISTRICT
EXPLANATION OF CAPITAL RANKING PROCESS

- Typically in the months of July, August and September, the Special Project Committee first reviews staff's proposed recommendation for Master Plan Fund 69 projects for the *following* fiscal year. The full Board typically approves in October or November for inclusion in the First Draft of the Budget.

- In September/October, all potential Fund 65 capital recommendations are submitted from staff to Department Heads per the following areas of responsibility:
  (John) Administration (Business Services/Registration Office)
  (Kyle) Parks/Athletic Fields and Courts/Facility Maintenance
  (Bobby) Recreation/Programs/Watts Center/Beach/Boathouse/Takiff/Fitness
  (Erin) Marketing

- In October, Department Heads finalize their departmental Fund 65 recommendations for their department and submit to Executive Director.

- Prior to ranking, Executive Director and Department Heads meet to review initial listing and discuss more specific details/rationale related to each Fund 65 capital item, and why it is needed or why it is a priority.

- Potential carryover capital items from current fiscal year are also discussed, including reasons why project has been delayed, or is no longer a priority, or if the carryover project should be reconsidered for the next following year.

- In early November, the Executive Director and Department Heads prioritize all new and carryover projects (annual/operational capital is excluded).

- In mid-November, the Director of Finance/Human Resources prepares the "Proposed Fund 65 Capital Listing" based on capital monies actually available for funding. This listing is again reviewed and discussed by the Executive Director and Department Heads. (Approximately $500,000-$525,000 has historically been available **annually** from the Corporate Fund, this amount is budgeted for $525,000 in FY2024/25.

- As January nears, Fund 65 capital items are adjusted to reflect previously unknown information (i.e. if monies became available as current projects are completed under budget, or if other operational needs are identified, etc.)

- In mid to late January, the proposed capital budget is finalized and distributed to the Board via the Proposed Budget FIRST DRAFT document. The annual capital program that is discussed by the Board at the Finance Committee of the Whole meeting includes:

  Annual/Ongoing Operational Capital (Appendix A)
  Capital Fund 65 Capital (Appendix B)
  Master Plan Fund 69 Capital (Appendix B)

- The final capital program is approved by the Board in the Final Budget - APPROVAL DRAFT.

- During the new fiscal year, staff still must get Board approval for the specific capital items approved in the capital budget that are over $30,000. This is typically done via a staff report and recommendation to the Board which would include specific actual costs to complete the project. (By law, most items greater than $30,000 must be bid).

Appendix A

CAPITAL IMPROVEMENTS INCLUDED IN OPERATIONS BUDGET
FISCAL YEAR 2024/25

The projects and purchases listed below are included in the FY2024/25 operations budget of each specific department rather than the separate capital projects fund. These items are considered necessary to maintain existing parks, facilities, and equipment for continued effective and efficient operations. Typically, these items are of a smaller dollar amount, or as with the parks maintenance department, have been consistently budgeted from the operations budget in prior years.

CORPORATE FUND:

Admin Department

10-11-000-5502	Director Initiatives	$	15,000
10-11-000-5580	General Capital		7,750
10-11-000-5583	Office Equipment		8,000
		$	30,750

Parks Department

10-12-000-5581	Repairs/Projects - GYS Building	$	8,000
10-12-000-5584	Basketball Nets	$	250
	Tennis Windscreens		4,000
	Tennis Nets		2,000
	Tennis Court Supplies/Foam Rollers		1,250
		$	7,500
10-12-000-5585	Beach Stair/Halfway House Maintenance	$	20,000
	Grind Chips		5,000
	Park Site Amenities - Cans/Benches/Tables		7,500
	Sealcoating		12,000
	Ball Field Light Repairs		20,000
	Misc Upgrades/Improvements		15,000
	Landscaping Improvements		10,500
		$	90,000
10-12-000-5588	Misc. Building Improvements	$	2,000
10-12-000-5590	Removal of Dead/Diseased Trees	$	30,000
	Annual Tree Pruning		55,000
		$	85,000

Weinberg Department

10-13-000-5580	Misc. Equipment Replacement	$	1,000
10-13-000-5581	Ice Rink Equipment	$	17,500
10-13-000-5584	Misc. Equipment for Renovation	$	2,500
10-13-000-5588	Misc. Building Improvements	$	6,000

Beach Department

10-14-000-5580	Marine Radio Replacement	$	2,000
	Miscellaneous		1,000
		$	3,000
10-14-000-5586	Annual Beach Grading - Beach	$	5,500
	Seasonal Cleanup		2,000
		$	7,500
10-14-000-5588	Misc Improvements	$	500

Boathouse Department

10-15-000-5584	Annual Replacement-Paddleboards/Kayaks	$	6,000
	Rental Life Jackets(30)		600
		$	6,600
10-15-000-5586	Annual Beach Grading - Boathouse	$	3,000
	Seasonal Cleanup		2,000
		$	5,000
10-15-000-5588	Bury Overhead Wires	$	6,000
	Miscellaneous Upgrades		3,200
		$	9,200

RECREATION FUND:

Recreation Department

25-00-000-5580	Annual Table/Chair Replacement	$	2,000
25-00-000-5582	Miscellaneous Improvements	$	2,100
25-00-000-5583	Office Equipment	$	16,017
25-00-000-5588	Building Improvements	$	5,250

Children's Circle

25-26-000-5580	Appliance Replacement Contingency	$	1,000
25-26-000-5584	Chair/Table Replacement	$	2,000
	Miscellaneous Furniture		1,000
		$	3,000

Fitness Area Department

25-27-000-5584	Miscellaneous Improvements	$	500

SPECIAL RECREATION FUND

30-00-000-5590	ADA-Capital - FUND 65	$	170,000

LIABILITY FUND

45-00-000-5587	Classroom Door Security	$	42,000
	Camera Upgrades		37,000
	Various Security Upgrades/Initiatives		41,000
		$	120,000

SUMMARY:

	Approved FY2023/24		Proposed FY2024/25	
Corporate Fund	$	266,900	$	282,050
Recreation Fund		14,500		29,867
Special Rec Fund		575,000		170,000
Liability Fund		80,000		120,000
TOTAL:	**$**	**936,400**	**$**	**601,917**

Appendix B

PROPOSED CAPITAL PROJECTS - FUND 65

The projects and purchases shown below have been included in the Capital Projects Fund 65. In Fund 65, a total of **$657,200** has been budgeted for capital projects (of which **$587,200** are new projects and **$70,000** are existing projects from FY2023/24), with a carryover balance projected as of February 28, 2025 of **$43,175.**

Funding for these projects consists of a projected carryover of unspent funds from FY2023/24 (prior year) and an interfund transfer of Corporate Fund tax revenues to be collected in FY2024/25 of **$525,000.** An additional **$170,000** will be budgeted out of Special Recreation tax revenues for ADA related capital including the Sensory Room and an additional **$120,000** will be budgeted out of Liability Insurance tax revenues for security upgrades**.**

FY2024/25 NEW Capital Projects - FUND 65:			
Administration			
Improvements/Contingency-Network, Switches, Routers, Workstations		**$**	**165,700**
Parks & Maintenance (including Vehicles)			
Replace 2001 Chevy 2500 Truck with New F250		$	70,000
Replace Toro Tri-deck Mower		$	95,000
	Subtotal:	**$**	**165,000**
Recreation/Children's Circle/Takiff Center			
Elevator Controller		$	45,000
Ejector Pumps		$	37,000
Rear Lot and Turnaround Lighting Improvements		$	15,000
Gym Curtain		$	30,000
Fitness Studio Wood Floor Refinish/Gym Floor Recoat		$	25,000
Weinberg Furniture		$	35,000
BAS Update		$	17,500
Commercial Refrigerator Replacement		$	10,000
Foot Golf		$	5,000
Security Upgrades beyond Fund 45 Budget		$	47,000
Takif Playground Shade Structure		$	60,000
	Subtotal:	**$**	**326,500**
	Total New Capital Projects:	**$**	**657,200**

FY2024/25 Proposed Capital Projects-FUND 69:

Central Tennis Courts	$	380,000
Watts Tennis Courts	$	300,000
West Ball Field	$	46,000
Watts Ball Field	$	31,000
Kiln Install	$	80,000
Architect/Design Services	$	200,000
Contingency	$	25,000
Total	**$**	**1,062,000**

TAB 6

SUMMARY OF BUDGET BY CATEGORIES

Appendix C

GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL REVENUES BY CATEGORY
FISCAL YEAR 2024/25

REVENUES	FY2023/24 BUDGET	FY2023/24 PROJECTED	FY2024/25 BUDGET
PROPERTY TAXES:			
Corporate Fund	$2,527,000	$2,675,000	$2,750,000
Recreation Fund	1,145,000	1,170,000	1,250,000
Special Recreation Fund	390,000	350,000	315,000
Pension/Retirement Fund	288,000	288,000	320,000
Social Security/Medicare	328,000	328,000	420,000
Bond & Interest Fund	1,109,159	1,109,159	1,360,000
Liability Insurance Fund	230,000	230,000	275,000
Worker's Compensation Fund	32,500	32,500	35,000
Audit Fund	16,367	16,367	17,500
TOTAL PROPERTY TAXES:	$6,066,026	$6,199,026	$6,742,500
REPLACEMENT TAXES:			
Recreation Fund	75,414	65,000	55,000
Pension/Retirement Fund	6,000	6,000	4,300
TOTAL REPLACEMENT TAXES:	$81,414	$71,000	$59,300
PROGRAM FEES:			
Corporate-Watts Ice Dept.	237,040	237,060	271,656
Corporate-Beach Dept.	395,360	344,263	367,160
Corporate-Boating Dept.	128,093	129,766	141,760
Recreation Fund-Rec Programs Dept.	4,338,174	4,586,815	4,669,134
Recreation Fund-Children's Circle Dept.	2,035,380	2,009,407	2,110,375
Recreation Fund-Fitness Dept.	62,835	67,240	69,920
TOTAL PROGRAM FEES:	$7,196,882	$7,374,551	$7,630,005

GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL REVENUES BY CATEGORY
FISCAL YEAR 2024/25

REVENUES	FY2023/24 BUDGET	FY2023/24 PROJECTED	FY2024/25 BUDGET
RENTALS/SALES:			
Corporate Fund-Administration	3,000	4,300	4,000
Recreation Fund-Administration	109,724	147,864	133,643
	------------------	------------------	------------------
TOTAL BUILDING LICENSES/RENTALS:	$112,724	$152,164	$137,643
	===========	==========:	===========
INTEREST INCOME:			
Corporate Fund	140,000	240,000	180,000
Recreation Fund	140,000	240,000	180,000
Pension/Retirement Fund	5,600	14,000	11,000
Social Security/Medicare Fund	2,800	6,000	6,500
Bond & Interest Fund	15,000	32,500	30,000
Liability Insurance Fund	4,400	8,500	8,500
Worker's Compensation Fund	1,000	2,500	2,500
	------------------	------------------	------------------
TOTAL INTEREST INCOME:	$308,800	$543,500	$418,500
	===========	==========:	===========
DONATIONS/MISC INCOME:			
Corporate Fund-Administration	-	2,000	-
Corporate Fund-Parks Dept.	26,852	76,323	27,400
Corporate Fund-Watts Ice Dept.	-	195	100
Corporate Fund-Beach Dept.	3,180	6,502	3,000
Corporate Fund-Boating Dept.	-	-	12,532
Recreation Fund-Administration	1,850	1,700	1,800
Recreation Fund-Children's Circle Dept.	1,400	1,400	1,200
Liability Insurance Fund	-	1,500	500
	------------------	------------------	------------------
TOTAL DONATIONS/MISC INCOME:	$33,282	$89,620	$46,532

GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL REVENUES BY CATEGORY
FISCAL YEAR 2024/25

REVENUES	FY2023/24 BUDGET	FY2023/24 PROJECTED	FY2024/25 BUDGET
GRAND TOTAL REVENUES:			
Property Taxes	6,066,026	6,199,026	6,742,500
Replacement Taxes	81,414	71,000	59,300
Program Fees	7,196,882	7,374,551	7,630,005
Building Licenses/Rentals	112,724	152,164	137,643
Interest Income	308,800	543,500	418,500
Donations/Miscellaneous	33,282	89,620	46,532
NET OPERATING REVENUES:	**$13,799,128**	**14,429,861**	**15,034,480**

Appendix D

GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL EXPENSES BY CATEGORY
FISCAL YEAR 2024/25

EXPENSES	FY2023/24 BUDGET	FY2023/24 PROJECTED	FY2024/25 BUDGET
PERSONNEL SERVICES:			
Corporate Fund-G&A Dept.	$ 787,394	$ 782,100	$ 824,753
Corporate Fund-Parks Dept.	479,871	445,889	532,687
Corporate Fund-Weinberg Ice Dept.	140,998	140,998	162,544
Corporate Fund-Beach Dept.	195,923	197,511	205,273
Corporate Fund-Boating Dept.	118,702	118,063	130,068
Recreation Fund-Administration	965,340	951,829	1,053,576
Recreation Fund-Recreation Programs	856,404	817,282	887,598
Recreation Fund-Children's Circle	1,496,082	1,313,747	1,495,502
Recreation Fund-Fitness Dept.	43,628	43,628	42,394
Special Recreation Fund	5,000	5,000	5,000
Liability Insurance Fund	35,700	35,700	37,453
TOTAL PERSONNEL SERVICES:	5,125,042	4,851,747	5,376,848
UTILITIES:			
Corporate-G&A Dept.	27,500	27,500	27,500
Corpoate Fund-Parks Dept.	65,406	49,500	54,060
Corporate Fund-Weinberg Ice Dept.	63,940	59,390	63,440
Corporate Fund-Beach Dept.	17,320	17,175	21,060
Corporate Fund-Boating Dept.	6,200	5,425	5,331
Recreation Fund-Administration	249,859	219,039	205,480
Recreation Fund-Daycare	1,200	1,200	1,680
Recreation Fund-Fitness Dept.	2,160	2,160	2,280
TOTAL UTILITIES:	433,585	381,389	380,831
CONTRACTUAL SERVICES:			
Corporate-G&A Dept.	438,500	381,801	321,081
Corpoate Fund-Parks Dept.	253,950	240,250	238,500
Corporate Fund-Weinberg Ice Dept.	82,498	78,800	92,550
Corporate Fund-Beach Dept.	35,955	27,356	36,450
Corporate Fund-Boating Dept.	7,850	5,915	13,135
Recreation Fund-Administration	481,255	491,131	508,285
Recreation Fund-Recreation Programs	1,713,994	1,864,849	1,899,035
Recreation Fund-Children's Circle	131,705	116,256	117,097
Recreation Fund-Fitness Dept.	11,776	14,178	14,054
Liability Insurance Fund	17,250	17,250	18,000
Audit Fund	16,000	16,000	15,650
TOTAL CONTRACTUAL SERVICES:	3,190,733	3,253,786	3,273,837

GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL EXPENSES BY CATEGORY
FISCAL YEAR 2024/25

EXPENSES	FY2023/24 BUDGET	FY2023/24 PROJECTED	FY2024/25 BUDGET
SUPPLIES:			
Corporate Fund-G&A Dept.	24,225	25,125	25,025
Corporate Fund-Parks Dept.	131,250	141,200	136,400
Corporate Fund-Weinberg Ice Dept.	30,675	30,175	36,050
Corporate Fund-Beach Dept.	25,225	22,361	27,650
Corporate Fund-Boating Dept.	15,675	12,507	13,930
Recreation Fund-Administration	97,750	93,250	96,775
Recreation Fund-Recreation Programs	181,573	211,853	216,839
Recreation Fund-Children's Circle	115,302	116,217	116,525
Recreation Fund-Fitness Dept.	2,200	2,200	2,200
Liability Insurance Fund	2,500	2,500	2,500
TOTAL SUPPLIES	626,375	657,388	673,894
INSURANCE:			
Corporate Fund-G&A Dept.	186,909	166,484	186,043
Corporate Fund-Parks Dept.	195,368	153,000	199,647
Corporate Fund-Weingberg Dept.	-	500	3,986
Corporate Fund-Beach Dept.	18,686	15,600	3,986
Corporate Fund-Boating Dept.	10,061	15,600	3,986
Recreation Fund-Administration	224,660	160,000	225,437
Recreation Fund-Children's Circle	217,131	205,278	212,991
Recreation Fund-Fitness Dept.	-	100	1,195
Liability Insurance Fund	129,000	129,000	122,500
Workers Compensations Fund	46,000	46,000	50,000
TOTAL INSURANCE:	1,027,815	891,562	1,009,771
FIXED CHARGES AND OBLIGATIONS:			
Corporate Fund-G&A Dept.	13,244	13,734	14,750
Corporate Fund-Parks Dept.	422,860	398,168	402,973
Corporate Fund-Weinberg Ice Dept.	60,225	56,710	57,396
Corporate Fund-Beach Dept.	68,506	64,507	65,288
Corporate Fund-Boating Dept.	36,888	34,735	35,155
Recreation Fund-Administration	871,005	827,114	830,569
Recreation Fund-Children's Circle	60,225	56,710	57,396
Special Recreation Fund	159,700	159,700	180,000
IMRF/Retirement Fund	339,600	339,600	335,000
Social Security/Medicare Fund	348,075	348,075	407,000
Liability Insurance Fund	3,250	3,250	3,000
TOTAL FIXED CHARGES & OBLIGATIONS	2,383,578	2,302,303	2,388,527

GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL EXPENSES BY CATEGORY
FISCAL YEAR 2024/25

EXPENSES	FY2023/24 BUDGET	FY2023/24 PROJECTED	FY2024/25 BUDGET
OPERATIONAL DEPT. CAPITAL			
Corporate Fund-G&A Dept.	22,850	16,000	30,750
Corporate Fund-Parks Dept.	187,500	181,000	192,500
Corporate Fund-Weinberg Ice Dept.	24,000	25,500	27,000
Corporate Fund-Beach Dept.	11,000	9,549	11,000
Corporate Fund-Boating Dept.	21,550	24,716	20,800
Recreation Fund-Administration	9,000	11,103	25,367
Recreation Fund-Children's Circle	4,000	4,000	4,000
Recreation Fund-Fitness	1,500	1,500	500
Special Recreation Fund	528,200	415,200	170,000
Liability Insurance Fund	80,000	110,000	120,000
TOTAL CAPITAL:	889,600	798,568	601,917
MISCELLANEOUS/CONTINGENCY:			
Corporate Fund-G&A Dept.	5,000	5,000	5,000
Corporate Fund-Parks Dept.	27,852	63,393	26,400
Corporate Fund-Weinberg Ice Dept.	1,000	1,000	1,000
Corporate Fund-Beach Dept.	3,000	3,588	2,500
Corporate Fund-Boating Dept.	1,500	1,500	14,529
Recreation Fund-Administration	5,000	5,000	5,000
Recreation Fund-Children's Circle	5,000	7,386	5,000
Liability Insurance Fund	-	2,446	7,000
TOTAL MISCELLANEOUS:	48,352	89,313	66,429
BOND PRINCIPAL/INTEREST/BOND ISSUE	1,318,650	1,318,642	1,315,200
GRAND TOTAL OPERATING & DEBT EXPDS:			
Corporate Fund-Administration	1,365,000	1,365,000	1,325,000
Corporate Fund-G&A Dept.	1,505,622	1,417,744	1,434,902
Corporate Fund-ParksDept.	1,764,057	1,672,400	1,783,167
Corporate Fund-Weinberg Ice Dept.	403,336	393,073	443,966
Corporate Fund-Beach Dept.	375,615	357,647	373,207
Corporate Fund-Boating Dept.	218,426	218,461	236,934
Recreation Fund-Adminstration	3,453,869	3,308,466	4,150,489
Recreation Fund-Recreation Programs	2,751,971	2,893,984	3,003,472
Recreation Fund-Children's Circle	2,030,645	1,820,794	2,010,191
Recreation Fund-Fitness Dept.	61,264	63,766	62,623
Special Recreation Fund	692,900	579,900	355,000
IMRF/Retirement Fund	339,600	339,600	335,000
Social Security/Medicare Fund	348,075	348,075	407,000
Bond & Interest Fund	1,318,650	1,318,642	1,315,200
Liability Insurance Fund	267,700	300,146	310,453
Workers Compensation Fund	46,000	46,000	50,000
Audit Fund	16,000	16,000	15,650
TOTAL OPER. & DEBT EXPENDITURES	**16,958,730**	**16,459,698**	**17,612,254**
Less: G&A/Transfers	1,505,622	1,417,744	1,434,902
Less: Capital Fund Transfers/Other	1,915,000	1,915,000	2,525,000
NET OPER. & DEBT EXPENDITURES	**13,538,108**	**13,126,954**	**13,652,352**

TAB 7

MEMOS-PROPOSED FY2024/25
1. MERIT POOL
2. CONFERENCE, TRAINING, TUITION

MEMORANDUM

TO: Board of Park Commissioners
CC: Department Heads
FROM: Lisa Sheppard, Executive Director and John Cutrera, Director of Finance/HR
SUBJECT: Proposed Annual Salary Merit Pool and Compensation Adjustments
DATE: December 5, 2023

It has been the past practice for the Board to consider, discuss, and approve annual salary pool increases separate from the operations budget of each fund or department. We continue to believe that the overall impact and value of full-time personnel and associated salaries warrant special Board consideration.

For many years, the Board has made the determination to maintain benefits competitive with those of neighboring park districts and other units of local government which have comparable positions. Doing so has permitted the Glencoe Park District to attract and retain the high-quality personnel that is essential to the continuance of services that residents expect.

BACKGROUND

Last year, the Board approved a 5.00% pool of money to be spread to all full-time staff, based upon merit. (The Executive Director salary was not included in this discussion, as the Board has always considered the Director's review and salary adjustment separate from this process.) The following represents salary pool increases for the past ten years:

2023	4.50% (approved) 5.00% (proposed)
2022	5.00%
2021	2.30%
2020	3.00%
2019	3.00%
2018	3.00%
2017	3.00%
2016	3.00%
2015	3.00%
2014	3.00%

RELEVANT FACTORS

1. A survey of neighboring park districts indicated that FY2024/25 salary increases (some already approved, others in progress) would range from a low of 2.5% to a high of 5%, with a median of approximately 4% as follows:

MEMORANDUM

	Proposed 2024	2023	2022	2021	2020
Deerfield	4%	4%	5%	4.5%	4.5%
Glenview	TBD, will decide in January 2024	9%	5%	2.5%	3%
Highland Park	3%	5%	3%	3%	3%
Lake Bluff	2.5 – 3% merit	5%	5%	3%	3%
Northbrook	5%	4.5%	3.5%	2.5%	3%
Northfield	TBD, will decide in March 2024	5%	N/A	2.5%	3%
Wilmette	4%	7%	5%	0%	2.5%
Winnetka	4%	4%	4%	0%	4%
NSSRA	4%	7.9%	3%	0%	3%

While most Districts above either reduced or remained flat with their % increase, it should be noted that three Districts exceeded the 5% merit pool in the prior year. Additionally, we surveyed the other local units of government in Glencoe to determine their proposed increases:

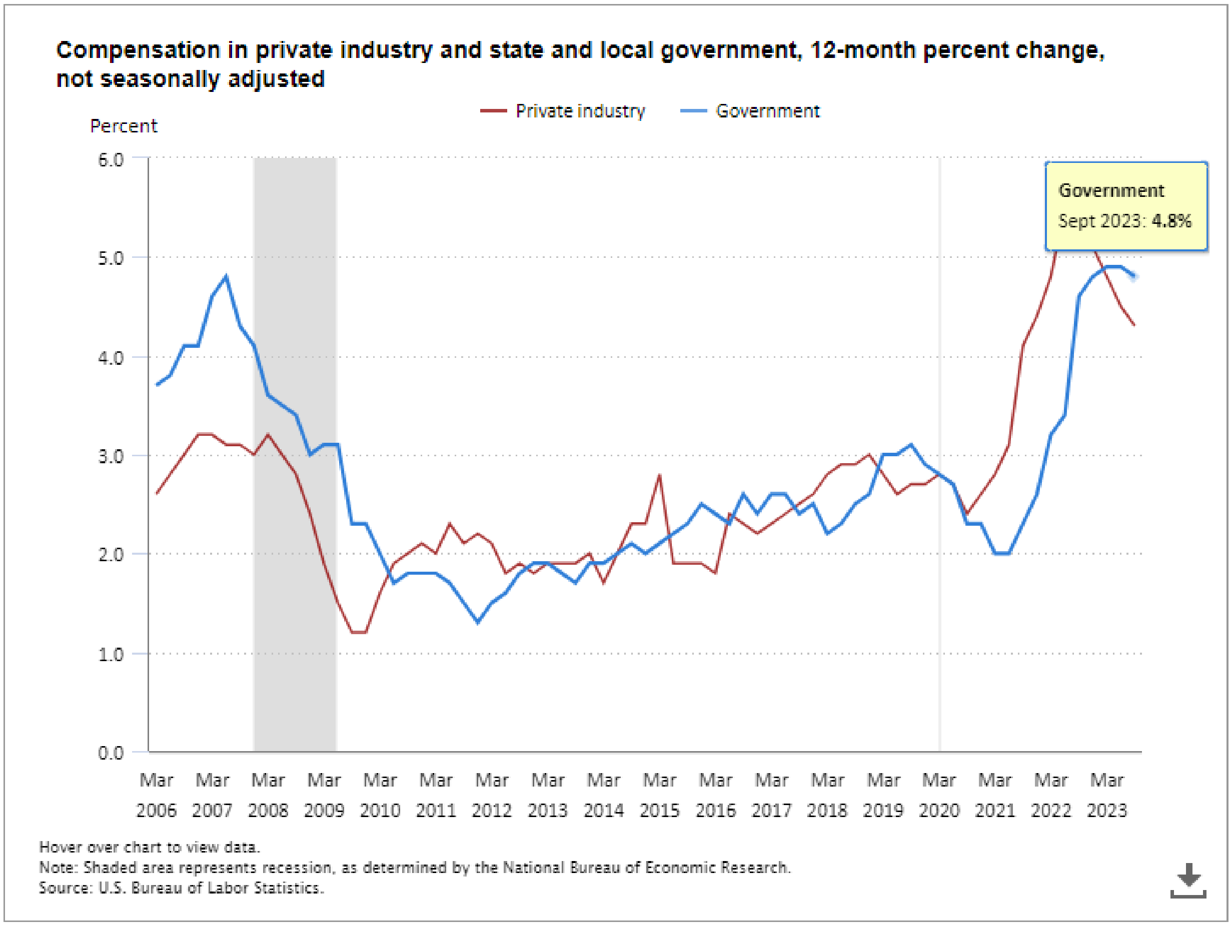
Village of Glencoe	3% COLA (Non-Union Staff)	3%	3%	0%	2.5%
District 35 Schools	4%	5%	4.0%	3%	3%
Glencoe Library	4-5%	6%	3%	2.4%	3.5%

2. For the 2023 tax year, the Consumer Price Index (CPI) used by the county for levy calculations exceeded 5%, so 5% was used per the Property Tax Extension Limitation Law (PTELL). This is the amount of "old" growth EAV that will support operations in FY2024/25. According to the U.S. Department of Labor, the CPI has increased 3.2% for the twelve months ended October 31, 2023. While the 3.2% is an indicator that the very high levels of inflation might be leveling off, we are still coming off a 2 year stretch of very high inflation and the average increase for calendar year 2023 has been 4.3%.

3. The combined total of the current payroll for full-time salaries (exclusive of the Executive Director) is approximately $3.0 million annually. A 5% (4.5%) increase in the pool would result in $150,000 ($135,000) in added full-time wages – approximately $30,000 results from each 1% increase approved for FY2024/25.

4. According to the US Bureau of Labor Statistics, the compensation of state and local government employees has increased, on average, 4.8% for the twelve months ended September 30, 2023 (see graph on following page):

MEMORANDUM



5. Given that the 5.0% PTELL cap is used in formulating the FY2024/25 budget, we are suggesting a merit pool which is <u>both</u> in line with that of neighboring communities and a meaningful increase to all staff to help account for high inflation.

<u>RECOMMENDATION FOR MERIT POOL PERCENTAGES</u>

With the Executive Director position excluded, staff encourages the Board to approve a merit pool of 5.0% for **full-time employees**. We believe the following rationale supports the 5.0% recommendation.

1. Over the long term, a real key to administering a meaningful merit system is that it is in line with or exceeds the cost of living and is competitive in the market. The percentage is spread to employees based upon performance. We do <u>not</u> give automatic cost of living increases. The Board last approved salary ranges in June 2021 based on a review of grades and salary ranges conducted by Korn Ferry (formerly Hay Group), who supports a merit system of performance evaluation, within budget constraints and affordability.

2. The recommended increase must be affordable within the framework of the proposed budget for FY2024/2025 and the 2023 tax levy, which was approved at 5.15% in November 2023.

3. Staff have stepped up and performed admirably during the year, and accomplishments are many. Our staff have set challenging goals for the past year, meeting and exceeding many of them. In addition, while improving some, the labor market continues to be very competitive and high-quality staff continue to be at a premium.

CONCLUSION

Staff would like to thank the Board for the opportunity to share our views relative to proposed salary increases. Our full-time staff remains the District's biggest asset. This past year, our staff has worked especially hard with maintaining our services, significant capital projects, innovative programming and efficient use of resources. We've been blessed with a terrific staff, and thank the Board for enabling us to attract and retain top talent.

999 Green Bay Road | Glencoe, Illinois 60022 | 847.835.3030 | glencoeparkdistrict.com

To: Board of Park Commissioners

Date: February 6, 2024

From: Lisa Sheppard, Executive Director
John Cutrera, Director of Finance/Human Resources

FY2024/25
INSERVICE TRAINING/CONFERENCES/TUITION

Administration

NRPA/National Conference	Lisa	$	2,000
NRPA/GFOA National Conference	John		2,000
IPRA Conference	Lisa, John, Erin, Becky, Jenny, Board		5,100
IGFOA Conference	John and Brian		2,000
PDRMA Risk Management Institute	Multiple Staff		1,000
Misc. IGFOA, IPRA, Computer Training	Multiple Staff		1,500
IAPD Legal Symposium	Lisa and Admin. Team Members		1,000
PDRMA HELP Training	Management Staff		500
All Staff Training	All Staff		2,000
CPRP Certification/Renewals	Multiple Staff		1,000
IL Legislative Conference	Lisa and 1 Admin. Team Member		1,000
	TOTAL:	**$**	**19,100**

Recreation/Facilities

NRPA/National Conference	Bobby, Erin and Jess	$	6,000
IPRA Conference	Bobby, Jess, Shannon, Adam, Erika, Andrew, Nate		5,600
NRPA Director School	Bobby		3,500
Camp Staff Training	Camp Staff		3,000
PDRMA Risk Management/HELP	Multiple Staff		225
CPRP Certification/Renewals	Multiple Staff		500
Misc. IPRA, PDRMA, Computer Training	Multiple Staff		1,500
	TOTAL:	**$**	**20,325**

Beach

Waterfront Certification	All Lifeguards	$	5,000
Seasonal Staff Training	Multiple Staff		1,000
LGI Course	Shannon, PT Managers		1,000
	TOTAL:	**$**	**7,000**

Parks/Maintenance

Arborist Conference	Multiple Staff		$	1,000
Horticultural Training	Multiple Staff			1,250
Respirator Fit Training	Multiple Staff			1,000
IPRA Conference	Kyle, Matt and Jared			2,400
PDRMA Training	Multiple Staff			750
Pesticide AP Training	Multiple Staff			500
NRPA/National Conference	Kyle			2,000
MISC IPRA, MIPE, Other	Multiple Staff			1,100
		TOTAL:	**$**	**10,000**

Boat

Boat Safety Course	Shannon		$	700
US Sailing Certification	Sailing Instructors			300
		TOTAL:	**$**	**1,000**

Children's Circle Day Care

Oakton Workshops	Multiple Staff		$	1,000
GOAEYC Workshops	Multiple Staff			1,000
Tuition Reimbursement	TBD			4,000
Professional Development Training	TBD			7,000
		TOTAL:	**$**	**13,000**

TAB 8

5-YEAR BUDGET PROJECTIONS

Glencoe Park District

Five-Year Budget Projections

January 2024

The Glencoe Park District is faced with challenges similar to other urban local governments throughout the Chicagoland area. Our task is to continue to provide a high level of services with limited resources. While every effort is made to contain costs and increase efficient use of resources, the Park District is also faced with a tax cap, rising labor costs, general supply and service increases, increased market competition for its user fees, and aging infrastructure.

Predicting Long Term Needs

These five-year financial projections do not, by themselves, constitute a multi-year fiscal plan, but they are the first and major building block in preparing long-term budget plans. Several different techniques have been used to generate the projections. The first step in this process involved forecasting a “constant services” level of expenditures using the new proposed FY2024/25 operating budget as the base year. Normally, the projections assume that revenues and expenditures are partially influenced by inflation, legislation, and with supply and demand. After developing the projections based on “how much will it cost us to continue doing what we are doing now, estimates of new programming opportunities in the Takiff and Weinberg Centers, as well as new capital development and master plan projects, and their related impact on the operating budget, can be added into the projections.

Revenue Projections

Revenue estimates were generated by determining what was needed in any given year to maintain the current quality of services and programs. Property tax revenues are a significant percentage of the Park District’s operating revenue. Historically, real estate tax receipts provided approximately 50% of revenues in the operating budget; the remaining 50% is primarily program fees and user fees. This was not the case in FY2022/23 as programming has begun to outpace property taxes. Budgeted revenues for FY2024/25 will further this trend, even when excluding one-time grants. The District’s *operating* tax rate is expected to be maintained over the next five years. With the successful referendum for the Community Center renovation in March 2006, the *debt service* tax rate increased accordingly and will continue at that level until the debt is retired (2026).

- The Board of Commissioners and staff have complied with the tax cap limitations in preparing the Tax Levy. For FY2024/25, an increase of 5.15% over the previous year’s extended operating levy was approved by the Board in November 2023. This amount is capped at 5% for any existing property. The intent of this increase was to capture all anticipated “new growth” as allowed under the tax cap.

- The Park District is committed to maintaining stable tax rates. The total tax rate for FY2023/24 was .541 cents per $100 of equalized assessed valuation, decreasing from a rate of .723 cents in the prior year. There is an inverse relationship with tax rates and EAV.

Expenditure Projections

The Park District is committed to providing all district services and operations in a responsive, efficient and cost-effective manner while retaining the high level of services it provides. Capital expenditures are prioritized and evaluated annually. The Park District continues to work toward the goal that operating expenditures will not exceed projected revenues. Exceptions to this goal are:

- A *planned* reduction in fund balance reserves.
- Using a portion of the fund balance reserves for capital repair and replacement, as needed.
- Covering unanticipated drops in revenue or increases in costs.

Fund Balance Projections

The Park District's current Fund Balance Policy maintains a minimum of 50% of fund balance reserves, or approximately six months of operating expenditures, in the two major operating funds (Corporate and Recreation Funds). A minimum of 25% is maintained in the other funds. The District's current fund balance requirement for both of the primary/major funds are being met. The District has also committed a portion of the Corporate and Recreation Fund surpluses to the Medical Insurance Reserve ($165,000) to stabilize insurance increases to the District, allow for flexibility in the types of coverage offered by the District and ensure a competitive total compensation package to employees. In the past ten years, the additional fund balance in Corporate and Recreation Funds that is considered "undesignated" has been earmarked for *future* Master Plan capital projects and renovations for Fund 69 master plan projects. A total of $10.65 million has been "committed" for this purpose in previous years, and another $800,000 and $1,200,000 transfer from the Corporate and Recreation Funds respectively is budgeted in the FY24/25 Budget.

As evidenced by both the pandemic and delay in the 2nd installment of property taxes for two years, having adequate fund balances to operate amidst emergencies is imperative.

Summary

Of critical importance in attempting to maintain fiscal stability is having the growth in revenues match or exceed the growth in expenditures. The impact of inflation in local government costs is often hard to anticipate. It is necessary to accept the fact that uncertainty exists and hedge against it through the development and use of adequate levels of fund balance.

This information helps ensure continuity and improves our ability to develop budget strategies, plan a more predictable tax structure, as well as provide stable services and infrastructure. Avoiding poorly timed projects represents another financial advantage.

Specific Assumptions

The financial budget projections for revenues and expenditures use the FY2024/25 budget amounts as the "base" year and are based on the following assumptions:

Revenues:

1. Tax revenues will increase in FY2024/25 at a rate of 3% and then each year after that by an *average* of 3.0%, calculated using an average 2.2% CPI tax cap plus 0.8% anticipated new growth. The Debt Service tax is based on debt service payment due on the District's two outstanding bond issues.
2. Replacement tax revenues will remain at slightly lower levels.
3. Donations to be received in future years are too uncertain to include in projections at this time. In fiscal year 2024/25 we do anticipate receiving the remainder of the $2.5M PARC grant. The remaining donation for the Weinberg Center will be received through fiscal year 2027/28.
4. Interest income (operational) will remain at elevated levels in FY2024/25 given current market conditions. Subsequent to FY 2024/25, rates will be expected to come down as the Fed gets closer to targeted inflation of 2%.
5. Recreation and Children's Circle program revenues allow for 3.5% increase.
6. Weinberg Ice Center revenues will increase an average of 3%, although this is very dependent on weather during the ice season.
7. Beach revenues will increase an average of 3%, although this also is very dependent on weather during the beach season.
8. Community center rentals and party rentals will continue to slightly increase. Building licenses remain consistent.
9. Fitness Center revenues will increase an average of 3%.
10. The District will likely reach full maximum for the Special Recreation tax rate for future ADA-accessible improvements at District's facilities.

Expenses:

1. The proposed salary merit pool (for full-time employees) in FY2024/25 is 4.5%.
2. Up to a 10% increase in health insurance premiums is used as an acceptable guideline, with undesignated reserves allocated whenever possible to the Medical Insurance Reserve.
3. Contractual services, utilities and supplies will increase an average of 3-5%.
4. NSSRA contribution will increase slightly each year.
5. IMRF Pension/Social Security employer contributions will increase an average of 5% each year, though actual contribution will varies based on actuarial calculation.
6. Liability Insurance and Workers Comp insurance premiums will increase 5% on average.
7. Annual audit expenses increase very slightly in future years.
8. Debt service payments (principal and interest) are determined by current outstanding debt. (There are two bond issues, the $8.22 million Refunding Bonds issue dated March 2015 and the $4.355 million Limited Tax Bonds issued in October 2020).
9. Annual capital projects will be expended at a rate of $525,000 (plus inflation of 3%-5%) of Corporate Fund tax revenues. Additional capital priorities will be determined from the Master Plan and Infrastructure Assessment, as well as undesignated fund balance reserves, grants and donations which may be received, and the District's ability to issue non-referendum bonds.

Glencoe Park District
5-Year Budget Projections - REVENUES
January 2024

	AUDITED ACTUAL					BUDGET	PROPOSED BUDGET	PROJECTED			
	2018-19	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
Property Taxes:											
Corporate	2,146,735	2,204,242	2,224,561	2,221,424	2,408,071	2,527,000	2,750,000	2,832,500	2,917,475	3,004,999	3,095,149
Recreation	1,024,580	1,059,098	1,073,067	1,188,181	1,245,638	1,145,000	1,250,000	1,287,500	1,326,125	1,365,909	1,406,886
Special Recreation	303,733	318,438	355,084	354,083	348,237	390,000	315,000	324,450	334,184	344,209	354,535
IMRF Pension	343,367	347,709	369,991	386,416	391,040	288,000	320,000	329,600	339,488	349,673	360,163
Social Security/Medicare	240,265	270,541	297,099	328,546	301,812	328,000	420,000	432,600	445,578	458,945	472,714
Liability Insurance	152,812	154,340	153,164	154,006	161,085	230,000	275,000	283,250	291,748	300,500	309,515
Workers Compensation	40,502	41,687	42,440	44,801	47,916	32,500	35,000	36,050	37,132	38,245	39,393
Audit	14,729	12,417	12,917	15,866	16,989	16,367	17,500	18,025	18,566	19,123	19,696
Debt Service	1,199,756	1,200,067	1,193,994	1,352,580	1,371,653	1,109,159	1,360,000	1,403,428	289,016	289,848	290,576
Sub-total	5,466,479	5,608,539	5,722,317	6,045,903	6,292,441	6,066,026	6,742,500	6,947,403	5,999,310	6,171,451	6,348,627
Fees, Charges, Other Income:											
Replacement Taxes	23,964	30,960	26,624	50,945	97,911	81,414	59,300	50,000	51,500	53,045	54,636
Donations/Dist 35 Reimb/Village Rei	7,200	112,000	168,125	168,125	135,769	-	120,000	120,000	120,000	120,000	-
Grants	704	-	398,811	392,605	63,237	-	826,212	-	-	-	-
Proceeds-Sale of Property		-	390,782	-	-	-	-	-	-	-	-
Interest Income	228,260	269,257	83,134	10,764	375,479	405,800	623,500	225,000	185,000	175,000	165,000
Recreation Program Revenues	3,380,521	3,521,504	2,179,970	3,566,442	4,237,282	4,338,174	4,669,134	4,832,554	5,001,693	5,176,752	5,357,939
Children's Circle Program Revenues	1,254,178	1,450,605	1,414,630	1,857,857	1,896,841	2,035,380	2,110,375	2,184,238	2,260,686	2,339,810	2,421,704
Weinberg Ice Center Revenues	151,730	181,688	261,692	295,743	256,195	237,040	271,656	279,806	288,200	296,846	305,751
Beach/Boating Revenues	428,664	396,480	363,166	672,837	499,002	523,453	508,920	524,188	539,913	556,111	572,794
Fitness Revenues	50,513	29,381	22,876	38,986	62,085	62,835	69,920	72,018	74,178	76,403	78,696
G&A Trfs/Rentals/Misc Revenues (1)	1,404,450	1,408,187	1,347,534	1,502,371	1,297,400	1,651,628	1,619,077	1,667,649	1,717,679	1,769,209	1,822,285
Sub-total	6,930,184	7,400,062	6,657,345	8,556,675	8,921,201	9,335,724	10,878,094	9,955,452	10,238,850	10,563,177	10,778,805
Total Revenue	12,396,663	13,008,601	12,379,662	14,602,578	15,213,642	15,401,750	17,620,594	16,902,855	16,238,160	16,734,628	17,127,432
Refunding/Bond Proceeds	-	-	4,578,808	-	-	-	-	-	-	-	-
TOTAL REVENUE	12,396,663	13,008,601	16,958,470	14,602,578	15,213,642	15,401,750	17,620,594	16,902,855	16,238,160	16,734,628	17,127,432

(1) Actual Audited Revenues have historically included G&A interfund transfers as revenue.

Glencoe Park District
5-Year Budget Projections - EXPENSES
January 2024

							PROPOSED				
						BUDGET	BUDGET	|--------------------------------PROJECTED			----------------------------
	2018-19	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
Corporate - General & Administration	1,137,775	1,150,591	1,170,128	1,336,296	1,084,888	1,505,622	1,434,902	1,477,949	1,522,288	1,567,956	1,614,995
Corporate - Maintenance Operations	986,238	1,057,061	1,028,041	1,343,712	1,322,995	1,764,057	1,783,167	1,872,325	1,947,218	2,025,107	2,106,111
Corporate - Weinberg Ice Center	233,272	259,468	254,002	295,191	315,758	403,336	443,966	466,164	484,811	504,203	524,371
Corporate - Beach/Boathouse	380,413	397,951	393,529	468,364	426,980	594,041	610,141	640,648	666,274	692,925	720,642
Recreation - Administration/Comm Ctr	1,945,362	2,004,304	1,940,657	2,169,360	2,400,710	2,903,869	2,950,489	3,098,013	3,221,934	3,350,811	3,484,844
Recreation - Programs	2,134,171	2,246,642	1,498,017	2,208,035	2,569,176	2,751,971	3,003,472	3,153,646	3,279,791	3,410,983	3,547,422
Recreation - Children's Circle	1,084,221	1,274,732	1,281,499	1,379,014	1,473,658	2,030,645	2,010,191	2,110,701	2,195,129	2,282,934	2,374,251
Recreation - Fitness	40,225	48,428	34,938	40,764	52,899	61,264	62,623	65,754	68,384	71,120	73,964
Special Recreation	114,412	181,044	121,769	133,698	182,200	692,900	355,000	372,750	391,388	410,957	431,505
IMRF Pension	383,087	386,455	374,838	384,344	342,098	339,600	335,000	351,750	369,338	387,804	407,195
Social Security/Medicare	252,359	287,173	261,943	301,690	318,021	348,075	407,000	427,350	448,718	471,153	494,711
Liability Insurance	136,106	133,817	147,764	158,906	214,703	267,700	310,453	325,976	342,274	359,388	377,358
Workers Compensation	38,345	40,337	44,748	40,813	41,395	46,000	50,000	52,500	55,125	57,881	60,775
Audit	12,100	14,850	14,600	14,600	15,851	16,000	15,650	13,500	14,000	14,500	15,000
Total Operating Expenses*	8,878,086	9,482,853	8,566,473	10,274,787	10,761,332	13,725,080	13,772,054	14,429,026	15,006,671	15,607,723	16,233,145
Debt Service:											
Principal (incl Refunding in 15/16)	920,000	945,000	975,000	1,045,000	1,095,000	1,135,000	1,175,000	1,210,000	210,000	215,000	220,000
Interest/Paying Agent Fees/Other	249,096	220,346	266,726	267,257	223,642	183,650	140,200	139,450	67,900	63,700	59,400
Total Debt Service Expenses	1,169,096	1,165,346	1,241,726	1,312,257	1,318,642	1,318,650	1,315,200	1,349,450	277,900	278,700	279,400
Capital Projects:											
Capital - (Fund 65)	534,841	617,493	373,245	726,010	413,469	729,473	657,200	540,750	556,973	573,682	590,892
Capital - Trust Fund Projects(Fund 70)	26,745	10,894	1,173	-	-	-	-	-	-	-	-
Capital - In Operational Fund***	328,295	200,995	207,810	188,864	177,215	-	-	-	-	-	-
Capital - Master Plan (Fund 69)	1,322,312	1,223,260	1,415,741	307,014	-	4,671,631	1,062,000	12,816,750	1,069,219	1,537,057	200,000
Capital - Bond Proceeds Capital (Func	-	-	123,416	994,699	1,334,857	2,181,501	-	-	-	-	-
Total Capital Expenses	2,212,193	2,052,642	2,121,385	2,216,587	1,925,541	7,582,605	1,719,200	13,357,500	1,626,192	2,110,739	790,892
TOTAL EXPENSES	12,259,375	12,700,841	11,929,584	13,803,631	14,005,515	22,626,335	16,806,454	29,135,976	16,910,762	17,997,162	17,303,437

NOTE: For prior year ACTUALS, operational capital is separated out from the Operational Department, and is recorded in Capital, as is done for the annual audit.

TOTAL REVENUES	12,396,663	13,008,601	16,958,470	14,602,578	15,213,642	15,401,750	17,620,594	16,902,855	16,238,160	16,734,628	17,127,432
TOTAL EXPENSES	12,259,375	12,700,841	11,929,584	13,803,631	14,005,515	22,626,335	16,806,454	29,135,976	16,910,762	17,997,162	17,303,437
NET SURPLUS/(DEFICIT)**	137,288	307,760	5,028,886	798,947	1,208,127	(7,224,585)	814,140	(12,233,121)	(672,603)	(1,262,534)	(176,004)

*** Cash Carryover Amounts not included as a part of this equation.**
****Operational Capital not broken down until annual audit.**

TAB 9

PROGRAM & FACILITY FEES

	2021/22	2022/23	2023/24	2024/25		
Adult/Fine Arts	**Per HR/Class Fee**	**Per HR/Class Fee**	**Per HR/Class Fee**	**Per HR/Class Fee**	**% Increase**	**Notes**
Adult Art/Painting	$47.00	$47.00	$49.50	$50.00	1%	
Adult Workshops	$31.50	$33.00	$33.00	$33.00	0%	
Adult Ceramics	$47.00	$49.00	$49.50	$52.00	5%	
After School Enrichments	**Per HR/Class Fee**	**Per HR/Class Fee**			**% Increase**	**Notes**
Pulse	$24.00	$24.00	$25.00	$25.00	0%	
Youth Art	-	$39.00	$41.00	$41.00	0%	
Crafting with Kim	$38.57	$41.50	$51.50	$51.50	0%	
Youth Ceramics	$39.00	$41.00	$41.00	$43.00	5%	
Chess Scholars	$18.57	$18.57	$20.00	$22.00	10%	
Amazing Minds	$25.71	$25.71	$30.00	$30.00	0%	
Youth Yoga	$29.00	$29.00	$29.00	$29.00	0%	
Playwell Teknologies	$30.00	$30.00	$30.00	$30.00	0%	
Taste Buds Cooking	$22.86	$35.71	$43.00	$29.00	-33%	new vendor
Athletics	**Per HR/Class Fee**	**Per HR/Class Fee**			**% Increase**	**Notes**
Soccer Shots	$15.00	$15.00	$20.00	$20.00	0%	
Youth Flag Football	$16.00	$16.00	$17.00	$17.00	0%	
Hot Shot Saturdays	$13.00	$13.00	$16.00	$16.00	0%	
Hot Shot Sports	$16.00	$16.00	$17.00	$17.00	0%	
Game On! - Sports 4 Girls	$20.00	$20.00	$20.00	$20.00	0%	
Youth Volleyball	$20.00	$20.00	$17.00	$17.85	5%	
Youth Tennis	$20.00	$21.00	$25.00	$26.25	5%	
Youth Private Tennis	$30.00	$30.00	$30.00	$31.50	5%	
Adult Tennis	$24.00	$25.00	$25.00	$26.25	5%	
Pickleball	$25.00	$25.00	$25.00	#NAME?	#NAME?	
Karate	$20.80	$20.80	$20.80	$20.80	0%	
Basketball	**Per HR/Season Fee**	**Per HR/Season Fee**			**% Increase**	**Notes**
Boys House Basketball	$13.00	$13.50	$14.00	$14.70	5%	
Girls House Basketball	$13.00	$13.50	$14.00	$14.70	5%	
Preseason House Basketball Clinics	$13.00	$13.50	$14.00	$14.70	5%	
Traveling Basketball	$760.00	$760.00	$800.00	$840.00	5%	
Basketball Clinics	$22.00	$22.00	$22.00	$23.10	5%	
Beach	**Per HR/Season Fee**	**Per HR/Season Fee**			**% Increase**	**Notes**
Adult Sailing	$145.00	$149.00	$149.00	$162.00	9%	
Sailfest/Regatta's	$10.00	$10.00	$10.00	$10.00	0%	
Private Sailing Lessons	$70.00	$70.00	$70.00	$70.00	0%	
Dance/Theatre	**Per HR/Class Fee**	**Per HR/Class Fee**	**Per HR/Class Fee**		**% Increase**	**Notes**
Preschool Hip Hop	$31.00	$38.00	$38.00	$38.00	0%	
Preschool Ballet	$31.00	$38.00	$38.00	$38.00	0%	
Drama-Preschool (Sarah Hall)	$31.00	$38.00	$38.00	$38.00	0%	
Broadway Bound	$725.00	$825.00	$825.00	$825.00	0%	
Youth Hip Hop	$31.00	$38.00	$38.00	$38.00	0%	
Youth Ballet	$31.00	$38.00	$38.00	$38.00	0%	
Magic	$20.00	$20.00	$22.00	$22.00	0%	
Drama - Youth	$29.00	$33.00	$33.00	$33.00	0%	
ELC	**Per Month/Day Fee**	**Per Month/Day Fee**			**% Increase**	**Notes**
ELC-3 Year	$587.00	$617.00	$642.00	$687.00	7%	Increase based on area survey of other programs and increase costs of supplies
ELC-4 YR	$638.00	$677.00	$704.00	$753.00	7%	Increase based on area survey of other programs and increase costs of supplies
ELC - 2 YR	$439.00	$466.00	$484.00	$518.00	7%	Increase based on area survey of other programs and increase costs of supplies
ELC-Kindergarten Readiness	$664.00	$708.00	$736.00	$788.00	7%	Increase based on area survey of other programs and increase costs of supplies
Preschool Day Off	$40.00	$44.00	$44.00	$45.00	2%	

Fitness	Per HR/Class Fee	Per HR/Class Fee			% Increase	Notes
Open Gym	$8.00	$8.00	$8.00	$8.00	0%	
Fitness Punchcards	$18.00	$18.00	$18.00	$18.00	0%	
Fitness Drop In	$22.00	$22.00	$22.00	$22.00	0%	
General Fitness	$20.00	$20.00	$20.00	$20.00	0%	
Kids Club/School Day off	**Per Month/Day Fee**	**Per Month/Day Fee**			**% Increase**	**Notes**
Kids Club PM	$591.00	$609	$640	$659	3%	
Kids Club AM	$301.00	$310	$326	$335	3%	
Kids Club Last Minute Care	$85.00	$85	$45	$45	0%	
School Days Off Fun	$54.00	$69	$72	Cost-Based		
Pre-School Camp	**Per Session**	**Per Session**			**% Increase**	**Notes**
Kinder Korner Camp	$1,452.00	$1,496	$1,575	$1,654	5%	24/25 Preschool Camp increases based on staff/contractor costs
Preschool Summer Beg/End	$265.00	$273	$287	$301	5%	24/25 Preschool Camp increases based on staff/contractor costs
Preschool CIT	$909.00	$936	$985	$1,054	7%	24/25 Preschool Camp increases based on staff/contractor costs- adding more activities
Teddy Bears Camp	$625.00	$644	$678	$698	3%	24/25 Preschool Camp increases based on staff/contractor costs
Panda Bears Camp	$1,563.00	$790	$832	$890	7%	24/25 Preschool Camp increases based on staff/contractor costs
Koala Bear Camp	$1,446.00	$1,496	$1,575	$1,685	7%	24/25 Preschool Camp increases based on staff/contractor costs
Pre-School Enrichments	**Per HR/Class Fee**	**Per HR/Class Fee**			**% Increase**	**Notes**
Tumbling Tots	$33.00	$36.00	$36.00	$36.00	0%	
Music & More - 3yr	$25.00	$25.00	$25.00	$25.00	0%	
Preschool Enrichments with Cari	$30.00	$31.00	$31.00	$31.00	0%	
Preschool Art	$36.00	$37.00	$39.00	$40.00	3%	
Reading Rookies	$36.00	$36.00	$36.00	$36.00	0%	
Clay Play	$36.00	$39.00	$41.00	$43.00	5%	
Kindermusik	-	-	$25.00	$25.00	0%	
Junior Engineers Build	$40.00	$40.00	$40.00	$40.00	0%	
Preschool Yoga	$32.00	$32.00	$34.00	$34.00	0%	
Specialty Camps	**Per Session**	**Per Session**			**% Increase**	**Notes**
Game On! Sports 4 Girls Camp	$4,485.00	$4,560	$4,160	$4,000	-4%	Discounting 8-week option, also offering flash sales.
Volleyball Skills Camp	-	-	$195	$195	0%	
Fashion Design	-	-	$375	$425	13%	Increase in supply and labor costs
Jewelry Design	-	-	$350	$425	21%	Increase in supply and labor costs
Art Camp	-	-	$850	$850	0%	
Beach Volleyball	-	-	$195	$195	New	
Storm Basketball Mini Camp	-	-	-	$160	New	
AYSO Play! Camp	-	-	-	$145	New	
Aquatics & Sailing Camp	$272.00	$1,120	$1,176	$1,270	8%	
Traditional Camp	**Per Session**	**Per Session**			**% Increase**	**Notes**
Sun Fun Camp	$1,966.00	$2,045	$2,209	$2,319	5%	8-weeks
Counselor in Training	$1,293.00	$1,332	$1,438	$1,510	5%	4-weeks
Camp Adventure	$1,966.00	$2,045	$2,209	$2,430	10%	8-weeks
Summers End/Camp Ext.	$267.00	$275	$300	$315	5%	1-week
Action Quest Camp	$3,088.00	$3,181	$3,354	$3,510	5%	8-weeks
Ice Rink	**Per HR/Class Fee**	**Per HR/Class Fee**			**% Increase**	**Notes**
Learn to Skate	$20.60	$21.50	$22.50	$23.75	6%	
Hockey Lessons/Minor Hawks	$20.60	$21.50	$22.50	$23.75	6%	
USFS Holiday Break Skating	$20.60	$21.50	$22.50	$23.75	6%	

Beach Admission Fees	2018-19 R/NR	2019-20 R/NR	2020-21 R/NR	2021-22 R/NR	2022-23 R/NR	2023-24 R/NR	2024-25 R/NR	% Increase
Youth (3-17)	$5/10	$7/14	N/A	$10/20	$10/20	$10/20	$12/24	20%
Adults	$7/14	$7/14	N/A	$10/20	$10/20	$10/20	$12/24	20%
Season Passes	**R/NR**	**R/NR**	**R/NR**	**R/NR**	**R/NR**	**R/NR**	**R/NR**	**% Increase**
Individual*	$95/132	$95/139	$95/143	$35/70	$35/70	$35/70	$36/72	3%
Family of 4	$140/219	$140/229	$140/233	$140/280	$140/280	$140/280	$144/288	3%
*Resident over 65 is free								
Summer Boat Storage	**R/NR**	**R/NR**	**R/NR**	**R/NR**	**R/NR**	**R/NR**	**R/NR**	**% Increase**
Rack	$365/563	$376/597	$387/633	$399/671	$411/711	$436/782	$458/860	5%/10%
Sand	$607/936	$625/992	$644/1,052	$663/1,115	$683/1,182	$724/1,299	$760/1,429	5%/10%
SUP	$354/547	$365/563	$376/597	$387/615	$399/652	$423/717	$444/789	5%/10%
Winter Boat Storage	**R/NR**	**R/NR**	**R/NR**	**R/NR**	**R/NR**	**R/NR**	**R/NR**	**% Increase**
Rack	$128/192	$136/204	$140/216	$144/230	$148/244	$152/251	$160/264	5%
Sand	$248/310	$263/329	$271/348	$280/370	$288/392	$296/404	$312/431	5%
SUP	$124/155	$132/165	$134/175	$140/186	$144/197	$148/203	$155/218	5%
Lake Rentals	**R/NR**	**R/NR**	**R/NR**	**Pass/No Pass**	**Pass/No Pass**	**Pass/No Pass**	**Pass/No Pass**	**% Increase**
Sailboat	$40/50	$40/50	$40/55	$55/110 (2 hr)	$55/110 (2 hr)	$55/110 (2 hr)	$55/110 (2 hr)	
Kayak/SUP	$25/30	$25/30	$25/35	$30/60 (1 hr)	$30/60 (1 hr)	$30/60 (1 hr)	$30/60 (1 hr)	
Shelter Rentals	**R/NR**	**R/NR**	**R/NR**	**Pass/No Pass**	**Pass/No Pass**	**Pass/No Pass**	**Pass/No Pass**	**% Increase**
Trellis	$370/556	$381/589	$392/624	$392/662	$392/662	$432/728	$475/800	10%
Sun Shelter 1-4	$20/40	$20/40	$30/60	$45/90	$45/90	$45/90	$50/75	10%
Sun Shelter 5	$40/80	$40/80	$60/120	$80/160	$80/160	$80/160	$100/150	10%

Children's Circle
2024-2025 Pricing

Classroon	2 Days R/NR	3 Days R/NR	5 Days R/NR	
Jellyfish	N/A	$1,783/$1,996	$2,369/$2576	
Frogs	N/A	$1,634/$1,826	$2,261/$2,531	
Turtles	N/A	$1,493/$1,684	$2,086/$2,355	
Starfish	N/A	$1,466/$1,637	$2,025/$2,268	
Dolphins	N/A	$1,422/$1,589	$1,967/$2,202	
Belugas	N/A	$1,290/$1,700	$1,734/$1,942	*Belugas 7% based on area survey
Increase	no longer offered	5%	5%	

2023-2024 Pricing

Classroon	2 Days R/NR	3 Days R/NR	5 Days R/NR
Jellyfish	$1,129/1,264	$1,698/1,901	$2,256/2,453
Frogs	$1,038/1,161	$1,556/1,739	$2,153/2,410
Turtles	$951/1,071	$1,422/1,604	$1,987/2,243
Starfish	$932/1,042	$1,396/1,559	$1,929/2,160
Dolphins	$903/1,012	$1,354/1,513	$1,873/2,097
Belugas	$787/881	$1,206/1,350	$1,621/1,815
Increase	**4%/4%**	**4%/4%**	**4%/4%**

2022-2023 Pricing

Classroon	2 Days R/NR	3 Days R/NR	5 Days R/NR
Jellyfish	$1,086/1,215	$1,633/1,828	$2,169/2,359
Frogs	$998/1,116	$1,496/1,672	$2,070/2,317
Turtles	$914/1,030	$1,367/1,542	$1,911/2,157
Starfish	$896/1,002	$1,342/1,499	$1,855/2,077
Dolphins	$868/973	$1,302/1,455	$1,801/2,016
Belugas	$757/847	$1,160/1,298	$1,559/1,745

2021-2022 Prices

Classroom	2 Days R/NR	3 Days R/NR	5 Days R/NR
Jellyfish	$1,044/1,157	$1,570/1,741	$2,106/2,268
Frogs	$960/1,063	$1,438/1,592	$2,010/2,228
Turtles	$870/972	$1,302/1,455	$1,820/2,035
Starfish	$862/954	$1,290/1,428	$1,801/1,997
Dolphins	$835/927	$1,252/1,386	$1,749/1,938
Belugas	$728/807	$1,115/1,236	$1,514/1,678

Watts Admission Fees	2018-19	2019-20	2020-21	2021-22 R/NR	2022-23 R/NR	2023-24 R/NR	2024-25 R/NR	% Increase
Youth (3-17)	$6	$6	NA	$12/17	$12/17	$12/20	$12/20	0%
Adults*	$8	$8	NA	$12/17	$12/17	$12/20	$12/20	0%
Open Hockey Youth/Adult	$8	$8	NA	$12/17	$12/17	$12/20	$12/20	0%
Adult Scrub Hockey	$10	$10	NA	$12/17	$12/17	$12/20	$12/20	0%
Skate Rental	$4	$4	$6	$5	$5	$5	$5	0%
*Resident over 65 is free								
Season Passes	**Early/Regular**	**Early/Regular**	**R/NR**	**R/NR**	**R/NR**	**R/NR**	**R/NR**	**% Increase**
Individual	$64/80	$66/83	$50/75	$60/120	$60/120	$63/126	$66/132	5%
Additional Family Member	$30/35	$31/36	$50/75	$60/120	$60/120	$63/126	$66/132	5%
Guest Passes (5 Visits)	NA	NA	$50/75	$50/75	$50/75	$50/75	$50/75	0%
Rentals	**R/NR**	**R/NR**	**R/NR**	**R/NR**	**R/NR**	**R/NR**		**% Increase**
Main Rink (R/NR)	$276/303	$284/312	$344/428	$355/444	$366/457	$384/480	$403/504	5%
Studio Rink (R/NR)	$165/180	$170/187	$206/258	$212/265	$218/273	$230/288	$242/303	5%
Permanent Renter	$249/267	$256/282	$310/387	$319/399	$329/411	$345/431	$362/453	5%
Recreation Room	$85	$88/97	NA	N/A	$106/133	$111/139	$122/153	10%