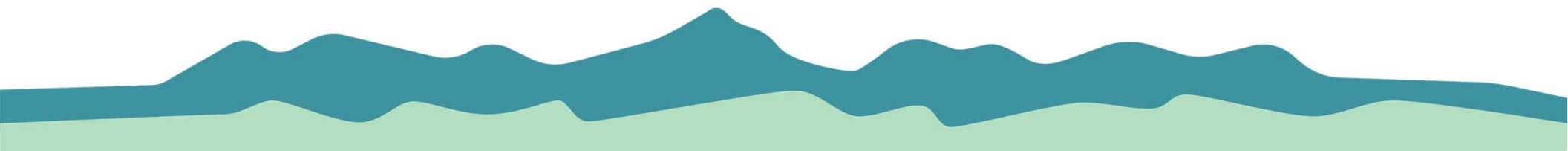




2023 Proposed Budget

Peninsula Metropolitan Park District



2023 Proposed Budget

	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Difference</u>	<u>Change</u>
001 General Fund				
308 91 00 001 Unassigned Beginning Balance	2,938,951.91	2,938,952.00	0.09	100.0%
001 Carryover	2,938,951.91	2,938,952.00	0.09	100.0%
<i>002 Revenue</i>				
311 10 00 001 Real and Personal Property Tax	7,825,858.07	8,378,566.00	552,707.93	107.1%
313 17 00 000 Sales Tax	510,000.00	540,000.00	30,000.00	105.9%
317 40 00 000 Private Harvest Tax	0.00	2,000.00	2,000.00	0.0%
337 00 00 000 Leasehold Excise Tax	6,212.64	5,000.00	(1,212.64)	80.5%
337 00 00 001 REET & Impact Funds	120,000.00	618,600.00	498,600.00	515.5%
347 30 00 000 Facility Rental Fees	86,856.17	119,647.00	32,790.83	137.8%
361 11 00 001 Investment Interest	45,000.00	300,000.00	255,000.00	666.7%
362 50 01 000 Long Term Golf Course Lease	57,000.00	60,000.00	3,000.00	105.3%
362 60 01 000 Housing Rentals/Leases	42,172.44	48,500.00	6,327.56	115.0%
362 70 01 000 Concessions Lease Facilities	900.00	1,000.00	100.00	111.1%
382 10 00 000 Deposits Received	0.00	0.00	0.00	0.0%
389 30 53 630 State Leasehold Receipts	0.00	0.00	0.00	0.0%
002 Revenue	8,693,999.32	10,073,313.00	1,379,313.68	115.9%
<i>003 Other Revenue</i>				
369 91 00 000 Other General Fund Revenue	0.00	5,000.00	5,000.00	0.0%
395 10 61 000 Sale of Land	0.00	0.00	0.00	0.0%
395 10 62 000 Sale of Buildings & Structures	0.00	0.00	0.00	0.0%
395 10 63 000 Sale of Other Improvements	0.00	0.00	0.00	0.0%
395 10 64 000 Sale of Machinery & Equipment	10,000.00	10,000.00	0.00	100.0%
003 Other Revenue	10,000.00	15,000.00	5,000.00	150.0%
000 Fund Revenues:	11,642,951.23	13,027,265.00	1,384,313.77	111.9%
<i>Expenditures</i>				
511 10 10 000 Compensation	61,440.00	61,440.00	0.00	100.0%
511 10 20 000 Benefits	8,017.92	5,960.00	(2,057.92)	74.3%
511 10 31 000 Office & Operating Supplies	875.00	1,475.00	600.00	168.6%
511 20 41 000 Professional Services	25,000.00	65,000.00	40,000.00	260.0%
511 40 43 000 Travel	6,800.00	6,800.00	0.00	100.0%
511 40 49 000 Memberships & Training	2,000.00	2,000.00	0.00	100.0%
511 70 41 000 Elections	80,000.00	30,000.00	(50,000.00)	37.5%
010 Legislative	184,132.92	172,675.00	(11,457.92)	93.8%
020 Debt Service				
592 76 80 000 Bond Service Costs	300.00	900.00	600.00	300.0%
592 84 00 000 Bond Issue Costs	0.00	0.00	0.00	0.0%
020 Debt Service	300.00	900.00	600.00	300.0%
030 Executive				
513 10 10 000 Salaries - Exec	153,000.00	200,858.00	47,858.00	131.3%
513 10 11 000 Wages - Regular	80,000.00	79,612.00	(388.00)	99.5%
513 10 20 000 Benefits	76,940.22	80,597.00	3,656.78	104.8%
513 10 44 003 Professional Services	51,900.00	10,000.00	(41,900.00)	19.3%
513 10 49 000 Dues & Training	6,600.00	3,500.00	(3,100.00)	53.0%
513 40 43 000 Executive - Travel	500.00	500.00	0.00	100.0%
513 40 43 001 Executive Expenses	1,500.00	15,000.00	13,500.00	1000.0%
513 40 43 002 Capital Campaign	18,100.00	0.00	(18,100.00)	0.0%
513 40 43 003 ED Discretionary	25,000.00	25,000.00	0.00	100.0%
515 20 41 000 Legal - Professional Services	70,000.00	95,000.00	25,000.00	135.7%
030 Executive	483,540.22	510,067.00	26,526.78	105.5%

2023 Proposed Budget

	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Difference</u>	<u>Change</u>
040 Finance				
514 10 11 000 Wages - Regular	334,997.00	464,760.00	129,763.00	138.7%
514 10 20 000 Benefits	122,653.46	143,843.00	21,189.54	117.3%
514 10 31 000 Supplies	10,021.50	0.00	(10,021.50)	0.0%
514 10 45 000 Office Lease	76,567.60	0.00	(76,567.60)	0.0%
514 20 00 000 Financial Services	54,200.00	37,200.00	(17,000.00)	68.6%
514 20 31 000 Postage	1,300.00	0.00	(1,300.00)	0.0%
514 23 36 000 Financial Software	7,351.69	7,832.00	480.31	106.5%
514 23 41 000 Professional Services	136,520.00	32,000.00	(104,520.00)	23.4%
514 23 49 000 Bank Charges	600.00	2,500.00	1,900.00	416.7%
514 40 43 000 Travel	0.00	500.00	500.00	0.0%
514 40 49 000 Memberships & Training	30,320.00	0.00	(30,320.00)	0.0%
514 40 49 002 Emergency Management	3,980.00	0.00	(3,980.00)	0.0%
518 10 44 000 Technology Services	29,604.00	41,250.00	11,646.00	139.3%
518 10 45 000 Operating Rentals & Leases	7,308.00	12,608.00	5,300.00	172.5%
518 20 36 001 Computer Hardware	51,096.00	80,664.00	29,568.00	157.9%
518 20 36 002 Computer Software	41,268.00	68,551.00	27,283.00	166.1%
518 20 41 001 Telephone	26,494.62	20,000.00	(6,494.62)	75.5%
518 20 41 002 Internet/Cable	21,272.00	16,800.00	(4,472.00)	79.0%
576 10 43 000 Administration - Travel	500.00	0.00	(500.00)	0.0%
576 10 46 000 Insurance - General Liability	111,250.00	125,000.00	13,750.00	112.4%
589 30 41 000 Sales Tax Rentals	5,414.94	0.00	(5,414.94)	0.0%
040 Finance	1,072,718.81	1,053,508.00	(19,210.81)	98.2%
045 Administration				
514 10 11 001 Wages-Regular Admin	0.00	384,682.00	384,682.00	0.0%
514 10 11 002 Wages - Accrued Leave Payout	24,614.87	25,000.00	385.13	101.6%
514 10 20 001 Benefits-Admin	0.00	129,397.00	129,397.00	0.0%
514 10 31 001 Supplies-Admin	0.00	22,500.00	22,500.00	0.0%
514 10 45 001 Office Lease	0.00	10,000.00	10,000.00	0.0%
514 20 31 001 Postage	0.00	4,000.00	4,000.00	0.0%
514 23 41 001 Professional Services	0.00	154,300.00	154,300.00	0.0%
514 40 43 001 Travel	0.00	500.00	500.00	0.0%
514 40 49 001 Membership & Training	0.00	53,130.00	53,130.00	0.0%
514 40 49 003 Emergency Management	0.00	4,200.00	4,200.00	0.0%
571 10 31 000 Supplies	0.00	5,000.00	5,000.00	0.0%
571 10 31 100 Facility Rentals-Supplies	0.00	4,875.00	4,875.00	0.0%
571 20 49 100 Facility Rentals-Expenses	0.00	30,821.00	30,821.00	0.0%
045 Administration	24,614.87	828,405.00	803,790.13	3365.5%
050 Recreation Services				
571 10 11 000 Wages - Regular	170,990.00	160,115.00	(10,875.00)	93.6%
571 10 20 000 Benefits	67,887.00	51,649.00	(16,238.00)	76.1%
571 10 43 000 Travel	1,000.00	500.00	(500.00)	50.0%
571 10 44 002 Recreation Guide	31,248.00	0.00	(31,248.00)	0.0%
050 Recreation Services	271,125.00	212,264.00	(58,861.00)	78.3%
060 Maintenance & Operations				
576 10 41 000 Park Facilities - Professional Services	0.00	40,000.00	40,000.00	0.0%
576 85 11 000 Wages - Regular	637,588.00	737,319.00	99,731.00	115.6%
576 85 20 000 Benefits	227,837.00	249,335.00	21,498.00	109.4%
576 85 31 000 Maintenance Supplies	16,000.00	16,000.00	0.00	100.0%
576 85 40 000 Extraordinary Park Repairs	5,000.00	5,000.00	0.00	100.0%
576 85 41 005 Contracted Services - Asphalt Repair	5,000.00	5,000.00	0.00	100.0%
576 85 41 006 Contracted Services - HVAC/Plumbing	5,000.00	15,000.00	10,000.00	300.0%
576 85 41 013 Contracted Services - Equipment	5,000.00	5,000.00	0.00	100.0%
576 85 41 014 Contracted Services - Electrical	7,500.00	15,000.00	7,500.00	200.0%

2023 Proposed Budget

	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Difference</u>	<u>Change</u>
576 85 41 015 Contracted Services - Asphalt Striping	12,123.00	15,000.00	2,877.00	123.7%
576 85 41 016 Contracted Services - Roof Cleaning & Repair	7,500.00	5,000.00	(2,500.00)	66.7%
576 85 48 001 Repairs & Maintenance - Buildings	15,000.00	15,000.00	0.00	100.0%
576 85 48 002 Repairs & Maintenance - Equipment	2,000.00	2,000.00	0.00	100.0%
576 85 48 003 Repairs & Maintenance - Vandalism	5,000.00	5,000.00	0.00	100.0%
576 85 48 004 Repairs & Maintenance - Heating	5,000.00	1,000.00	(4,000.00)	20.0%
576 85 48 005 Repairs & Maintenance - Plumbing	5,000.00	7,500.00	2,500.00	150.0%
576 85 48 006 Repairs & Maintenance - Structures	2,000.00	5,000.00	3,000.00	250.0%
576 85 48 008 Repairs & Maintenance - Site Furnishings	7,000.00	10,000.00	3,000.00	142.9%
576 85 48 009 Repairs & Maintenance - Landscape	8,200.00	8,000.00	(200.00)	97.6%
576 85 48 010 Electrical	2,500.00	0.00	(2,500.00)	0.0%
576 86 31 001 Janitorial Supplies	21,000.00	8,000.00	(13,000.00)	38.1%
576 86 31 002 Operations Supplies	24,000.00	33,000.00	9,000.00	137.5%
576 86 34 000 Concessions Expense	100.00	0.00	(100.00)	0.0%
576 86 41 001 Inspection Services	12,900.00	18,500.00	5,600.00	143.4%
576 86 41 002 Septic Tank Pumping	5,000.00	5,000.00	0.00	100.0%
576 86 41 008 Locks & Deadbolts	1,500.00	1,500.00	0.00	100.0%
576 86 41 010 Sani Cans	16,900.00	16,900.00	0.00	100.0%
576 86 41 011 Exterminator	5,000.00	5,000.00	0.00	100.0%
576 86 41 012 Custodial	46,800.00	46,800.00	0.00	100.0%
576 86 41 013 Tree Service	7,500.00	10,000.00	2,500.00	133.3%
576 86 46 000 Surface Water/Noxious Weed Tax	3,500.00	4,000.00	500.00	114.3%
576 86 47 001 Electric	40,000.00	56,000.00	16,000.00	140.0%
576 86 47 002 Water	9,000.00	20,000.00	11,000.00	222.2%
576 86 47 004 Trash & Recycling	17,000.00	27,500.00	10,500.00	161.8%
576 86 47 005 Trash - Dump Runs	2,000.00	5,000.00	3,000.00	250.0%
576 86 47 006 Natural Gas	14,000.00	16,000.00	2,000.00	114.3%
576 87 31 003 Crew Supplies	5,000.00	5,000.00	0.00	100.0%
576 87 41 000 Safety & Training	9,214.00	36,025.00	26,811.00	391.0%
576 87 43 000 Travel	1,000.00	1,000.00	0.00	100.0%
576 88 32 000 Vehicle/Equipment Fuel & Maintenance	17,250.00	57,000.00	39,750.00	330.4%
576 88 35 000 Small Tools & Equipment	7,414.00	7,414.00	0.00	100.0%
576 88 45 000 Equipment Rentals & Leases	21,000.00	22,920.00	1,920.00	109.1%
060 Maintenance & Operations	1,267,326.00	1,563,713.00	296,387.00	123.4%
070 Parks Services				
576 80 10 000 Wages - Regular	218,600.00	304,691.00	86,091.00	139.4%
576 80 20 000 Benefits	70,566.50	94,566.00	23,999.50	134.0%
576 80 31 000 Supplies	1,000.00	5,000.00	4,000.00	500.0%
576 80 35 000 Small Equipment	5,000.00	5,000.00	0.00	100.0%
576 80 41 000 Professional Services	190,600.00	305,600.00	115,000.00	160.3%
576 80 43 000 Travel	1,000.00	500.00	(500.00)	50.0%
576 80 44 000 Printing	2,500.00	10,000.00	7,500.00	400.0%
576 80 46 001 Volunteer Program	4,090.00	6,000.00	1,910.00	146.7%
576 80 46 002 PEG Grant Program	25,000.00	26,050.00	1,050.00	104.2%
576 80 47 000 Software	2,100.00	0.00	(2,100.00)	0.0%
576 80 49 000 Memberships & Training	8,698.00	0.00	(8,698.00)	0.0%
070 Parks Services	529,154.50	757,407.00	228,252.50	143.1%
090 Other Expenditure				
589 30 41 630 State Leasehold Disbursed	0.00	0.00	0.00	0.0%
589 40 00 000 Deposits Disbursed	0.00	0.00	0.00	0.0%
589 99 00 000 Payroll Clearing	0.00	0.00	0.00	0.0%
597 20 55 001 Transfer Out to Recreation Fund	200,000.00	0.00	(200,000.00)	0.0%
597 76 00 000 Transfer Out to Maintenance Fund	180,613.00	228,147.00	47,534.00	126.3%
597 76 64 001 Transfer Out to Capital Equipment Fund	83,111.00	55,513.00	(27,598.00)	66.8%
597 76 65 001 Transfer Out to Capital Project Fund	3,251,433.00	3,156,755.00	(94,678.00)	97.1%

2023 Proposed Budget

	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Difference</u>	<u>Change</u>
597 76 71 001 Transfer Out to Debt Service Fund	951,758.00	1,348,959.00	397,201.00	141.7%
597 76 71 002 Transfer Out to Debt Contingency Fund	200,000.00	200,000.00	0.00	100.0%
597 76 71 003 Transfer Out to Maintenance Reserve Fund	0.00	0.00	0.00	0.0%
598 11 41 000 Intergovt Payment	0.00	0.00	0.00	0.0%
598 22 41 000 Intergovt Pmt - Fire Protect	4,172.00	0.00	(4,172.00)	0.0%
090 Other Expenditure	4,871,087.00	4,989,374.00	118,287.00	102.4%

Fund Expenditures:	8,703,999.32	10,088,313.00	1,384,313.68	115.9%
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Fund Excess/(Deficit)	2,938,951.91	2,938,952.00
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101 Scholarship Fund	2022 Budget	2023 Budget	Difference	Change
308 51 00 101 Assigned Beginning Balance	0.00	0.00	0.00	0.0%
397 00 00 101 Transfer in from Recreation	0.00	50,000.00	50,000.00	0.0%
000 Fund Revenues:	0.00	50,000.00	50,000.00	0.0%

Expenditures

571 40 49 001 Scholarships Provided	10,000.00	50,000.00	40,000.00	500.0%
000 Fund Expenditures:	10,000.00	50,000.00	40,000.00	500.0%

Fund Excess/(Deficit)	(10,000.00)	0.00
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201 Debt Service Fund	2022 Budget	2023 Budget	Difference	Change
308 51 00 201 Assigned Beginning Balance	0.00	0.00	0.00	0.0%
001 Carryover	0.00	0.00	0.00	0.0%

003 Other Revenue

391 11 00 201 General Obligation Bond Proceed	0.00	0.00	0.00	0.0%
392 00 00 201 Premium on Bonds Sold	0.00	0.00	0.00	0.0%
393 00 00 201 Proceeds of Refunding LT Debt	0.00	0.00	0.00	0.0%
397 76 71 201 Transfer In from General Fund	951,758.00	1,348,959.00	397,201.00	141.7%
003 Other Revenue	951,758.00	1,348,959.00	397,201.00	141.7%

Fund Revenues	951,758.00	1,348,959.00	397,201.00	141.7%
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Expenditures

591 71 00 201 G.O. Bond Principal Payment	445,000.00	860,000.00	415,000.00	193.3%
592 76 80 201 Interest Long Term G.O. Bonds	506,758.00	488,959.00	(17,799.00)	96.5%
592 80 82 201 Bond Discount	0.00	0.00	0.00	0.0%
592 83 76 201 Interest LT Debt-Line of Credit	0.00	0.00	0.00	0.0%
020 Debt Service	951,758.00	1,348,959.00	397,201.00	141.7%

Fund Expenditures:	951,758.00	1,348,959.00	397,201.00	141.7%
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Fund Excess/(Deficit)	0.00	0.00
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202 Debt Contingency Fund	2022 Budget	2023 Budget	Difference	Change
308 51 00 202 Assigned Beginning Balance	600,000.00	800,000.00	200,000.00	133.3%
397 76 71 001 Transfer In From General Fund	200,000.00	200,000.00	0.00	100.0%
Fund Revenues	800,000.00	1,000,000.00	200,000.00	125.0%

Fund Excess/(Deficit)	800,000.00	1,000,000.00
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300 Capital Projects	2022 Budget	2023 Budget	Difference	Change
308 51 00 300 Assigned Beginning Balance	30,498,191.00	30,012,774.00	(485,417.00)	98.4%
001 Carryover	30,498,191.00	30,012,774.00	(485,417.00)	98.4%

2023 Proposed Budget

	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Difference</u>	<u>Change</u>
334 02 71 300 State RCO Grant	850,000.00	1,570,000.00	720,000.00	184.7%
361 11 00 326 Investment Interest	45,033.00	360,000.00	314,967.00	799.4%
369 91 00 300 Other Capital Revenue	0.00	240,000.00	240,000.00	0.0%
391 10 00 000 CRC 2021 A & B LTGO Bonds	0.00	0.00	0.00	0.0%
397 76 65 300 Transfer In from General Fund	3,251,433.00	3,910,853.00	659,420.00	120.3%
300 Capital Projects	4,146,466.00	6,080,853.00	1,934,387.00	146.7%

Fund Revenues	34,644,657.00	36,093,627.00	1,448,970.00	104.2%
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Expenditures

582 20 00 000 Retainage	0.00	0.00	0.00	0.0%
594 76 31 300 Capital Exp. - Supplies	545,000.00	653,943.00	108,943.00	120.0%
594 76 36 300 Capital Exp. - Computers	0.00	0.00	0.00	0.0%
594 76 41 300 Capital Exp. - Prof Services	3,719,404.00	2,468,212.00	(1,251,192.00)	66.4%
594 76 44 300 Capital Exp. - Printing	0.00	0.00	0.00	0.0%
594 76 45 300 Capital Exp. - Rentals & Leases	0.00	0.00	0.00	0.0%
594 76 46 300 Capital Exp. - External Taxes	1,697,857.00	1,633,857.00	(64,000.00)	96.2%
594 76 61 300 Capital Exp. - Land & Land Imp.	0.00	750,000.00	750,000.00	0.0%
594 76 62 300 Capital Exp - Structures	1,111,472.00	1,111,472.00	0.00	100.0%
594 76 63 300 Capital Exp -Fields/Bridges/Signs	0.00	0.00	0.00	0.0%
594 76 65 300 Capital Exp.- Construction	26,074,224.00	27,824,143.00	1,749,919.00	106.7%
594 76 66 300 Capital Exp. - Lease/Purchase	0.00	0.00	0.00	0.0%
594 76 67 300 Capital Expenditures/Expenses - Equipment	0.00	52,000.00	52,000.00	0.0%
300 Capital Projects	33,147,957.00	34,493,627.00	1,345,670.00	104.1%

Fund Expenditures	33,147,957.00	34,493,627.00	1,345,670.00	104.1%
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Fund Excess/(Deficit)	1,496,700.00	1,600,000.00
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365 Equipment Replacement Fund	2022 Budget	2023 Budget	Difference	Change
308 51 00 365 Assigned Beginning Balance				0.0%
308 51 01 365 Assigned Beginning Balance	488,186.00	588,797.00	100,611.00	120.6%
001 Carryover	488,186.00	588,797.00	100,611.00	120.6%

003 Other Revenue

397 76 64 365 Transfer In from General Fund	83,111.00	55,513.00	(27,598.00)	66.8%
000 Other Revenue	83,111.00	55,513.00	(27,598.00)	66.8%

Fund Expenditures:	571,297.00	644,310.00	73,013.00	112.8%
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Expenditures

594 76 35 300 Capital Exp. - Equipment	80,536.00	177,000.00	96,464.00	219.8%
594 76 36 365 Capital Exp. - Replacement Computers	2,739.00	0.00	(2,739.00)	0.0%
300 Capital Projects	83,275.00	177,000.00	93,725.00	212.5%

Fund Expenditures	83,275.00	177,000.00	93,725.00	212.5%
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Fund Excess/(Deficit)	488,022.00	467,310.00
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550 Recreation Fund	2022 Budget	2023 Budget	Difference	Change
308 51 00 550 Assigned Beginning Balance	531,848.00	819,600.00	287,752.00	154.1%
001 Carryover	531,848.00	819,600.00	287,752.00	154.1%

002 Revenue

361 11 55 550 Interest Earned - Recreation	0.00	0.00	0.00	0.0%
367 00 00 550 Donations	1,300.00	2,500.00	1,200.00	192.3%
367 00 00 551 Scholarships	0.00	0.00	0.00	0.0%
367 00 00 552 Sponsorship	7,300.00	16,750.00	9,450.00	229.5%

2023 Proposed Budget

		<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Difference</u>	<u>Change</u>
369 91 00 550	Other Recreation Revenue	0.00	0.00	0.00	0.0%
002	Revenue	8,600.00	19,250.00	10,650.00	223.8%
397 20 55 550	Transfer In from General Fund	200,000.00	0.00	(200,000.00)	0.0%
003	Other Revenue	200,000.00	0.00	(200,000.00)	0.0%
100	<u>Facility Rentals</u>				
002	Revenue				
347 30 00 101	Park & Field Rental Fees	34,178.00	0.00	(34,178.00)	0.0%
347 30 00 102	Facility Rental Fees	75,888.00	0.00	(75,888.00)	0.0%
002	Revenue	110,066.00	0.00	(110,066.00)	0.0%
200	<u>Sports & Fitness</u>				
002	Revenue				
347 60 00 200	Program Fees - Sports & Fitness	313,653.00	472,483.00	158,830.00	150.6%
002	Revenue	313,653.00	472,483.00	158,830.00	150.6%
300	<u>Adaptive Recreation</u>				
002	Revenue				
347 60 00 300	Program Fees - Adaptive Rec	7,845.00	8,505.00	660.00	108.4%
002	Revenue	7,845.00	8,505.00	660.00	108.4%
410	<u>Camps</u>				
002	Revenue				
347 60 00 410	Program Fees - Camps	124,695.00	159,800.00	35,105.00	128.2%
002	Revenue	124,695.00	159,800.00	35,105.00	128.2%
420	<u>Youth Programs</u>				
002	Revenue				
347 60 00 420	Program Fees - Youth Programs	85,664.00	52,558.00	(33,106.00)	61.4%
002	Revenue	85,664.00	52,558.00	(33,106.00)	61.4%
430	<u>Adult Programs</u>				
002	Revenue				
347 60 00 430	Program Fees - Adult Programs	14,170.00	30,650.00	16,480.00	216.3%
002	Revenue	14,170.00	30,650.00	16,480.00	216.3%
440	<u>Senior Programs</u>				
002	Revenue				
347 60 00 440	Program Fees-Senior Program	0.00	8,448.00	8,448.00	0.0%
002	Revenue	0.00	8,448.00	8,448.00	0.0%
500	<u>Events</u>				
002	Revenue				
347 40 00 550	Event Fees	25,208.00	13,150.00	(12,058.00)	52.2%
002	Revenue	25,208.00	13,150.00	(12,058.00)	52.2%
Fund Revenues:		1,421,749.00	1,584,444.00	162,695.00	111.4%

Expenditures

550 Recreation Revolving

571 20 11 001	Wages- Recreation Specialists	0.00	111,495.00	111,495.00	0.0%
571 20 11 550	Wages - Recreation Coordinators	225,796.00	304,840.00	79,044.00	135.0%
571 20 20 002	Benefits-Recreation Specialist	0.00	44,114.00	44,114.00	0.0%
571 20 20 550	Benefits - Recreation Coordinators	90,427.00	102,993.00	12,566.00	113.9%
571 20 31 550	Office & Operating Supplies	7,000.00	7,000.00	0.00	100.0%
571 20 43 550	Travel	1,500.00	1,500.00	0.00	100.0%

2023 Proposed Budget

	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Difference</u>	<u>Change</u>
571 20 44 550 Printing & Advertising	9,950.00	1,000.00	(8,950.00)	10.1%
571 20 44 551 Marketing & Professional Services	5,120.00	0.00	(5,120.00)	0.0%
571 20 45 550 Rentals - Sports Facilities	19,200.00	2,500.00	(16,700.00)	13.0%
571 20 46 550 Sales & Use Taxes	8,595.00	0.00	(8,595.00)	0.0%
571 20 49 550 Memberships & Training	1,250.00	1,000.00	(250.00)	80.0%
571 23 49 550 Bank Fees	0.00	29,824.00	29,824.00	0.0%
571 40 49 001 Scholarships Provided	10,000.00	0.00	(10,000.00)	0.0%
571 40 49 002 Software for Rec Program	15,087.00	61,087.00	46,000.00	404.9%
571 40 49 003 Uniforms - Rec Staff	1,200.00	1,750.00	550.00	145.8%
571 40 49 005 Comprehensive Program Plan	60,000.00	45,000.00	(15,000.00)	75.0%
597 00 00 550 Transfers Out	86,856.00	0.00	(86,856.00)	0.0%
597 00 01 550 Transfers-Out -	0.00	50,000.00	50,000.00	0.0%
550 Recreation Revolving	541,981.00	764,103.00	222,122.00	141.0%

100 Facility Rentals

571 20 11 100 Wages - Facility Rentals	0.00	0.00	0.00	0.0%
571 20 20 100 Benefits - Facility Rentals	0.00	0.00	0.00	0.0%
571 20 31 100 Operating Supplies - Facility Rentals	750.00	0.00	(750.00)	0.0%
571 20 35 100 Minor Equipment - Facility Rentals	4,500.00	0.00	(4,500.00)	0.0%
571 20 41 100 Professional Fees - Facility Rentals	9,000.00	0.00	(9,000.00)	0.0%
571 20 46 100 Sales Tax - Facility Rentals	8,959.00	0.00	(8,959.00)	0.0%
100 Facility Rentals	23,209.00	0.00	(23,209.00)	0.0%

200 Sports & Fitness

571 20 11 200 Wages - Sports & Fitness	47,523.00	58,076.00	10,553.00	122.2%
571 20 20 200 Benefits - Sports & Fitness	6,178.00	10,477.00	4,299.00	169.6%
571 20 31 200 Operating Supplies - Sports & Fitness	39,400.00	65,743.00	26,343.00	166.9%
571 20 35 200 Minor Equipment - Sport & Fitness	0.00	45,573.00	45,573.00	0.0%
571 20 41 200 Professional Fees - Sports & Fitness	98,725.00	189,246.00	90,521.00	191.7%
200 Sports & Fitness	191,826.00	369,115.00	177,289.00	192.4%

300 Adaptive Recreation

571 20 11 300 Wages - Adaptive Rec	7,260.00	9,661.00	2,401.00	133.1%
571 20 20 300 Benefits - Adaptive Rec	944.00	1,743.00	799.00	184.6%
571 20 31 300 Operating Supplies - Adaptive Rec	3,897.00	6,250.00	2,353.00	160.4%
571 20 35 300 Minor Equipment - Adaptive Rec	500.00	800.00	300.00	160.0%
571 20 41 300 Professional Fees - Adaptive Rec	16,128.00	17,860.00	1,732.00	110.7%
300 Adaptive Recreation	28,729.00	36,314.00	7,585.00	126.4%

410 Camps

571 20 11 410 Wages - Camps	33,174.00	35,661.00	2,487.00	107.5%
571 20 20 410 Benefits - Camps	4,313.00	6,433.00	2,120.00	149.2%
571 20 31 410 Operating Supplies - Camps	13,350.00	16,350.00	3,000.00	122.5%
571 20 35 410 Minor Equipment - Camps	0.00	0.00	0.00	0.0%
571 20 41 410 Professional Fees - Camps	61,977.00	54,159.00	(7,818.00)	87.4%
550 Recreation Revolving	112,814.00	112,603.00	(211.00)	99.8%

420 Youth Programs

571 20 11 420 Wages - Youth Programs	960.00	2,858.00	1,898.00	297.7%
571 20 20 420 Benefits - Youth Programs	125.00	516.00	391.00	412.8%
571 20 31 420 Operating Supplies - Youth Programs	12,500.00	10,120.00	(2,380.00)	81.0%
571 20 35 420 Minor Equipment - Youth Programs	0.00	0.00	0.00	0.0%
571 20 41 420 Professional Fees - Youth Programs	67,323.00	34,869.00	(32,454.00)	51.8%
420 Youth Programs	80,908.00	48,363.00	(32,545.00)	59.8%

430 Adult Programs

571 20 11 430 Wages - Adult Programs	600.00	2,093.00	1,493.00	348.8%
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2023 Proposed Budget

	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Difference</u>	<u>Change</u>
571 20 20 430 Benefits - Adult Programs	78.00	378.00	300.00	484.6%
571 20 31 430 Operating Supplies - Adult Programs	122.00	200.00	78.00	163.9%
571 20 35 430 Minor Equipment - Adult Programs	0.00	0.00	0.00	0.0%
571 20 41 430 Professional Fees - Adult Programs	3,958.00	25,285.00	21,327.00	638.8%
430 Adult Programs	4,758.00	27,956.00	23,198.00	587.6%

440 Senior Programs

571 20 11 440 Wages-Senior Program	0.00	17,583.00	17,583.00	0.0%
571 20 20 440 Benefits-Senior Program	0.00	3,172.00	3,172.00	0.0%
571 20 31 440 Operating Supplies- Senior Program	0.00	11,222.00	11,222.00	0.0%
571 20 35 440 Minor Equipment-Senior Programs	0.00	2,100.00	2,100.00	0.0%
571 20 41 440 Professional Fees- Senior Programs	0.00	4,488.00	4,488.00	0.0%
440 Senior Programs	0.00	38,565.00	38,565.00	0.0%

500 Events

571 20 11 500 Wages - Events	6,489.00	15,443.00	8,954.00	238.0%
571 20 20 500 Benefits - Events	704.00	2,786.00	2,082.00	395.7%
571 20 31 500 Operating Supplies - Events	17,045.00	30,800.00	13,755.00	180.7%
571 20 35 500 Minor Equipment - Events	800.00	500.00	(300.00)	62.5%
571 20 41 500 Professional Fees - Events	17,045.00	49,750.00	32,705.00	291.9%
571 40 49 004 Permits - Events	850.00	1,200.00	350.00	141.2%
500 Events	42,933.00	100,479.00	57,546.00	234.0%

Fund Expenditures	1,027,158.00	1,497,498.00	470,340.00	145.8%
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Fund Excess/(Deficit)	394,591.00	86,946.00
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701 Unrestricted Endowment Fund	2022 Budget	2023 Budget	Difference	Change
308 51 00 701 Assigned Beginning Balance	276,617.00	277,283.00	666.00	100.2%
001 Carryover	276,617.00	277,283.00	666.00	100.2%

361 11 00 701 Interest Revenue	600.00	350.00	(250.00)	58.3%
002 Revenue	600.00	350.00	(250.00)	58.3%

Fund Revenues:	277,217.00	277,633.00	416.00	100.2%
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760 Maintenance Reserves	2022 Budget	2023 Budget	Difference	Change
514 25 00 000 Investment Fees - Endowment	15.00	15.00	0.00	100.0%
760 Maintenance Reserves	15.00	15.00	0.00	100.0%

Fund Expenditures:	15.00	15.00	0.00	100.0%
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Fund Excess/(Deficit)	277,202.00	277,618.00
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750 Restricted Endowment Fund	2022 Budget	2023 Budget	Difference	Change
308 31 00 750 Restricted Beginning Balance	144,965.00	147,945.00	2,980.00	102.1%
001 Carryover	144,965.00	147,945.00	2,980.00	102.1%

361 11 00 750 Interest Revenue	0.00	3,000.00	3,000.00	0.0%
002 Revenue	0.00	3,000.00	3,000.00	0.0%

Fund Revenues:	144,965.00	150,945.00	5,980.00	104.1%
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Fund Excess/(Deficit)	144,965.00	150,945.00
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760 Unrestricted Maintenance Reserve Fund	2022 Budget	2023 Budget	Difference	Change
308 51 00 760 Assigned Beginning Balance		180,613.00	180,613.00	0.0%

2023 Proposed Budget

		<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Difference</u>	<u>Change</u>
001	Carryover		180,613.00	180,613.00	0.0%
397 00 00 760	Transfer In from General Fund	180,613.00	228,147.00	47,534.00	126.3%
002	Revenue	180,613.00	228,147.00	47,534.00	126.3%
000		180,613.00	408,760.00	228,147.00	226.3%
Fund Excess/(Deficit)		180,613.00	408,760.00		