PenMet Parks

2024 Proposed Operating and Capital Budget

November 9, 2023

001 General Fund

Revenues	2023 Budget	2024 Proposed	Difference		Remarks
001 Carryover					
308 91 00 001 Unassigned Beginning Balance	2,938,952.00	2,938,952.00	0.00	100.0%	
001 Carryover	2,938,952.00	2,938,952.00	0.00	100.0%	
002 Revenue					
311 10 00 001 Real and Personal Property Tax	8,378,566.00	8,524,917.00	146,351.00	101.7%	
313 17 00 000 Sales Tax	540,000.00	540,000.00	0.00	100.0%	
317 40 00 000 Private Harvest Tax	2,000.00	2,000.00	0.00	100.0%	
337 00 00 000 Leasehold Excise Tax	5,000.00	5,000.00	0.00	100.0%	
337 00 00 001 REET & Impact Funds	618,600.00	143,000.00	(475,600.00)	23.1%	
347 30 00 000 Facility Rental Fees	119,647.00	0.00	(119,647.00)	0.0%	
361 11 00 001 Investment Interest	300,000.00	380,000.00	80,000.00	126.7%	
362 50 01 000 Long Term Golf Course Lease	60,000.00	0.00	(60,000.00)	0.0%	
362 60 01 000 Housing Rentals/Leases	48,500.00	0.00	(48,500.00)	0.0%	
362 70 01 000 Concessions Lease Facilities	1,000.00	0.00	(1,000.00)	0.0%	
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%	
397 30 00 001 Transfer In from Facility Enterpris	0.00	25,500.00	25,500.00	0.0%	
002 Revenue	10,073,313.00	9,620,417.00	(452,896.00)	95.5%	
003 Other Revenue					
369 91 00 000 Other General Fund Revenue	5,000.00	5,000.00	0.00	100.0%	
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	15,000.00	15,000.00	0.00	100.0%	
Fund Revenues:	**13,027,265.00**	**12,574,369.00**	**(452,896.00)**	**96.5%**	

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
010 Legislative					
511 10 10 000 Compensation	61,440.00	61,440.00	0.00	100.0%	
511 10 20 000 Benefits	5,960.00	10,555.00	4,595.00	177.1%	
511 10 31 000 Office & Operating Supplies	1,475.00	2,300.00	825.00	155.9%	

001 General Fund

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
010 Legislative					
511 20 41 000 Professional Services	65,000.00	60,000.00	(5,000.00)	92.3%	
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	30,000.00	40,000.00	10,000.00	133.3%	
010 Legislative	172,675.00	183,095.00	10,420.00	106.0%	
020 Debt Service					
592 76 80 000 Bond Service Costs	900.00	900.00	0.00	100.0%	
592 84 00 000 Bond Issue Costs	0.00	0.00	0.00	0.0%	
020 Debt Service	900.00	900.00	0.00	100.0%	
030 Executive					
513 10 10 000 Salaries - Exec	200,858.00	209,880.00	9,022.00	104.5%	
513 10 11 000 Wages - Regular	79,612.00	121,822.00	42,210.00	153.0%	
513 10 20 000 Benefits	80,597.00	87,236.00	6,639.00	108.2%	
513 10 44 003 Professional Services	10,000.00	0.00	(10,000.00)	0.0%	
513 10 49 000 Dues & Training	3,500.00	12,373.00	8,873.00	353.5%	
513 40 43 000 Executive - Travel	500.00	0.00	(500.00)	0.0%	
513 40 43 001 Executive Expenses	15,000.00	26,000.00	11,000.00	173.3%	
513 40 43 002 Capital Campaign	0.00	0.00	0.00	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	95,000.00	111,250.00	16,250.00	117.1%	
030 Executive	510,067.00	593,561.00	83,494.00	116.4%	
040 Finance					
514 10 11 000 Wages - Regular	464,760.00	522,165.00	57,405.00	112.4%	
514 10 20 000 Benefits	143,843.00	150,958.00	7,115.00	104.9%	
514 10 31 000 Supplies	0.00	0.00	0.00	0.0%	
514 10 45 000 Office Lease	0.00	0.00	0.00	0.0%	
514 20 00 000 Financial Services	37,200.00	51,600.00	14,400.00	138.7%	
514 20 31 000 Postage	0.00	0.00	0.00	0.0%	
514 23 36 000 Financial Software	7,832.00	12,460.00	4,628.00	159.1%	
514 23 41 000 Professional Services	32,000.00	22,500.00	(9,500.00)	70.3%	
514 23 49 000 Bank Charges	2,500.00	5,000.00	2,500.00	200.0%	
514 40 43 000 Travel	500.00	1,000.00	500.00	200.0%	

001 General Fund

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
040 Finance					
514 40 49 000 Memberships & Training	0.00	0.00	0.00	0.0%	
514 40 49 002 Emergency Management	0.00	0.00	0.00	0.0%	
518 10 44 000 Technology Services	41,250.00	45,800.00	4,550.00	111.0%	
518 10 45 000 Operating Rentals & Leases	12,608.00	15,956.00	3,348.00	126.6%	
518 20 36 001 Computer Hardware	80,664.00	51,005.00	(29,659.00)	63.2%	
518 20 36 002 Computer Software	68,551.00	140,021.00	71,470.00	204.3%	
518 20 41 001 Telephone	20,000.00	63,000.00	43,000.00	315.0%	
518 20 41 002 Internet/Cable	16,800.00	72,900.00	56,100.00	433.9%	
576 10 43 000 Administration - Travel	0.00	0.00	0.00	0.0%	
576 10 46 000 Insurance - General Liability	125,000.00	203,150.00	78,150.00	162.5%	
040 Finance	1,053,508.00	1,357,515.00	304,007.00	128.9%	
045 Administration					
514 10 11 001 Wages-Regular Admin	384,682.00	372,256.00	(12,426.00)	96.8%	
514 10 11 002 Wages - Accrued Leave Payout	25,000.00	25,000.00	0.00	100.0%	
514 10 20 001 Benefits-Admin	129,397.00	112,954.00	(16,443.00)	87.3%	
514 10 31 001 Supplies-Admin	22,500.00	52,120.00	29,620.00	231.6%	
514 10 45 001 Office Lease	10,000.00	0.00	(10,000.00)	0.0%	
514 20 31 001 Postage	4,000.00	75,500.00	71,500.00	*****%	
514 23 41 001 Professional Services	154,300.00	1,000.00	(153,300.00)	0.6%	
514 40 43 001 Travel	500.00	32,595.00	32,095.00	*****%	
514 40 49 001 Membership & Training	53,130.00	6,000.00	(47,130.00)	11.3%	
514 40 49 003 Emergency Management	4,200.00	5,000.00	800.00	119.0%	
571 10 31 000 Supplies	5,000.00	6,500.00	1,500.00	130.0%	
571 10 31 100 Facility Rentals-Supplies	4,875.00	0.00	(4,875.00)	0.0%	
571 20 46 100 Sales Tax - Facility Rentals	0.00	0.00	0.00	0.0%	
571 20 49 100 Facility Rentals-Expenses	30,821.00	0.00	(30,821.00)	0.0%	
045 Administration	828,405.00	688,925.00	(139,480.00)	83.2%	
050 Recreation Services					
571 10 11 000 Wages - Regular	160,115.00	232,167.00	72,052.00	145.0%	
571 10 20 000 Benefits	51,649.00	64,386.00	12,737.00	124.7%	
571 10 43 000 Travel	500.00	1,000.00	500.00	200.0%	
571 10 44 002 Recreation Guide	0.00	0.00	0.00	0.0%	
050 Recreation Services	212,264.00	297,553.00	85,289.00	140.2%	

001 General Fund

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
060 Maintenance & Operations					
576 10 41 000 Park Facilities - Professional Servi	40,000.00	10,610.00	(29,390.00)	26.5%	
576 85 11 000 Wages - Regular	737,319.00	905,394.00	168,075.00	122.8%	
576 85 20 000 Benefits	249,335.00	308,798.00	59,463.00	123.8%	
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 Re	5,000.00	3,500.00	(1,500.00)	70.0%	
576 85 41 006 Contracted Services - HVAC/Plun	15,000.00	10,500.00	(4,500.00)	70.0%	
576 85 41 013 Contracted Services - Equipment	5,000.00	3,500.00	(1,500.00)	70.0%	
576 85 41 014 Contracted Services - Electrical	15,000.00	10,500.00	(4,500.00)	70.0%	
576 85 41 015 Contracted Services - Asphalt Str	15,000.00	10,500.00	(4,500.00)	70.0%	
576 85 41 016 Contracted Services - Roof Clean	5,000.00	3,500.00	(1,500.00)	70.0%	
576 85 41 018 Contracted Services - Building M	0.00	2,625.00	2,625.00	0.0%	
576 85 48 001 Repairs & Maintenance - Buildinc	15,000.00	14,000.00	(1,000.00)	93.3%	
576 85 48 002 Repairs & Maintenance - Equipm	2,000.00	1,400.00	(600.00)	70.0%	
576 85 48 003 Repairs & Maintenance - Vandali	5,000.00	3,500.00	(1,500.00)	70.0%	
576 85 48 004 Repairs & Maintenance - Heatinc	1,000.00	700.00	(300.00)	70.0%	
576 85 48 005 Repairs & Maintenance - Plumbi	7,500.00	7,000.00	(500.00)	93.3%	
576 85 48 006 Repairs & Maintenance - Structu	5,000.00	7,000.00	2,000.00	140.0%	
576 85 48 008 Repairs & Maintenance - Site Fur	10,000.00	15,000.00	5,000.00	150.0%	
576 85 48 009 Repairs & Maintenance - Landsca	8,000.00	10,500.00	2,500.00	131.3%	
576 85 48 010 Electrical	0.00	7,000.00	7,000.00	0.0%	
576 86 31 001 Janitorial Supplies	8,000.00	25,700.00	17,700.00	321.3%	
576 86 31 002 Operations Supplies	33,000.00	35,000.00	2,000.00	106.1%	
576 86 34 000 Concessions Expense	0.00	0.00	0.00	0.0%	
576 86 41 001 Inspection Services	18,500.00	20,500.00	2,000.00	110.8%	
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	2,000.00	500.00	133.3%	
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	122,820.00	76,020.00	262.4%	
576 86 41 013 Tree Service	10,000.00	10,000.00	0.00	100.0%	
576 86 46 000 Surface Water/Noxious Weed Tax	4,000.00	4,000.00	0.00	100.0%	
576 86 47 001 Electric	56,000.00	99,514.00	43,514.00	177.7%	
576 86 47 002 Water	20,000.00	28,000.00	8,000.00	140.0%	
576 86 47 004 Trash & Recycling	27,500.00	37,300.00	9,800.00	135.6%	
576 86 47 005 Trash - Dump Runs	5,000.00	15,000.00	10,000.00	300.0%	
576 86 47 006 Natural Gas	16,000.00	27,293.00	11,293.00	170.6%	
576 87 31 003 Crew Supplies	5,000.00	11,900.00	6,900.00	238.0%	
576 87 41 000 Safety & Training	36,025.00	23,080.00	(12,945.00)	64.1%	
576 87 43 000 Travel	1,000.00	7,280.00	6,280.00	728.0%	

001 General Fund

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
060 Maintenance & Operations					
576 88 32 000 Vehicle/Equipment Fuel & Maint	57,000.00	64,600.00	7,600.00	113.3%	
576 88 35 000 Small Tools & Equipment	7,414.00	7,500.00	86.00	101.2%	
576 88 45 000 Equipment Rentals & Leases	22,920.00	18,500.00	(4,420.00)	80.7%	
060 Maintenance & Operations	1,563,713.00	1,943,414.00	379,701.00	124.3%	
070 Parks Services					
576 80 10 000 Wages - Regular	304,691.00	341,408.00	36,717.00	112.1%	
576 80 20 000 Benefits	94,566.00	98,504.00	3,938.00	104.2%	
576 80 31 000 Supplies	5,000.00	0.00	(5,000.00)	0.0%	
576 80 35 000 Small Equipment	5,000.00	5,000.00	0.00	100.0%	
576 80 41 000 Professional Services	305,600.00	350,000.00	44,400.00	114.5%	
576 80 43 000 Travel	500.00	750.00	250.00	150.0%	
576 80 44 000 Printing	10,000.00	2,500.00	(7,500.00)	25.0%	
576 80 46 001 Volunteer Program	6,000.00	6,000.00	0.00	100.0%	
576 80 46 002 PEG Grant Program	26,050.00	25,000.00	(1,050.00)	96.0%	
576 80 47 000 Software	0.00	0.00	0.00	0.0%	
576 80 49 000 Memberships & Training	0.00	1,000.00	1,000.00	0.0%	
070 Parks Services	757,407.00	830,162.00	72,755.00	109.6%	
090 Other Expenditure					
589 30 41 000 Sales & Use Tax	0.00	0.00	0.00	0.0%	
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-ADP	0.00	0.00	0.00	0.0%	
589 99 00 001 Payroll Clearing- PERS	0.00	0.00	0.00	0.0%	
589 99 00 002 Payroll Clearing- PEBB	0.00	0.00	0.00	0.0%	
589 99 00 003 Payroll Clearing- Workers Comp	0.00	0.00	0.00	0.0%	
589 99 00 004 Payroll Clearing- Def Comp	0.00	0.00	0.00	0.0%	
589 99 00 005 Payroll Clearing- HSA	0.00	0.00	0.00	0.0%	
597 20 55 001 Transfer Out to Recreation Fund	0.00	379,521.00	379,521.00	0.0%	
597 76 00 000 Transfer Out to Maintenance Fun	228,147.00	0.00	(228,147.00)	0.0%	
597 76 64 001 Transfer Out to Capital Equipmer	55,513.00	0.00	(55,513.00)	0.0%	
597 76 65 001 Transfer Out to Capital Project Fu	3,910,853.00	1,600,000.00	(2,310,853.00)	40.9%	
597 76 71 001 Transfer Out to Debt Service Fun	1,348,959.00	1,353,771.00	4,812.00	100.4%	
597 76 71 002 Transfer Out to Debt Contingenc	200,000.00	200,000.00	0.00	100.0%	
597 76 71 003 Transfer Out to Maintenance Res	0.00	0.00	0.00	0.0%	
597 76 71 004 Transfers-Out to Facility Enterpro	0.00	200,000.00	200,000.00	0.0%	

001 General Fund

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
090 Other Expenditure					
598 11 41 000 Intergovt Payment	0.00	0.00	0.00	0.0%	
598 22 41 000 Intergovt Pmt - Fire Protect	0.00	7,000.00	7,000.00	0.0%	
090 Other Expenditure	5,743,472.00	3,740,292.00	(2,003,180.00)	65.1%	
Fund Expenditures:	**10,842,411.00**	**9,635,417.00**	**(1,206,994.00)**	**88.9%**	
Fund Excess/(Deficit):	**2,184,854.00**	**2,938,952.00**			

101 Scholarship Fund

Revenues	2023 Budget	2024 Proposed	Difference		Remarks
000					
308 51 00 101 Assigned Beginning Balance	0.00	38,000.00	38,000.00	0.0%	
397 00 00 101 Transfer in from Recreation	50,000.00	12,000.00	(38,000.00)	24.0%	
000	50,000.00	50,000.00	0.00	100.0%	
Fund Revenues:	**50,000.00**	**50,000.00**	**0.00**	**100.0%**	

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
550 Recreation Revolving					
571 40 49 001 Scholarships Provided	50,000.00	50,000.00	0.00	100.0%	
550 Recreation Revolving	50,000.00	50,000.00	0.00	100.0%	
Fund Expenditures:	**50,000.00**	**50,000.00**	**0.00**	**100.0%**	
Fund Excess/(Deficit):	**0.00**	**0.00**			

201 Debt Service Fund

Revenues	2023 Budget	2024 Proposed	Difference		Remarks
001 Carryover					
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	1,348,959.00	1,353,771.00	4,812.00	100.4%	
003 Other Revenue	1,348,959.00	1,353,771.00	4,812.00	100.4%	
Fund Revenues:	**1,348,959.00**	**1,353,771.00**	**4,812.00**	**100.4%**	

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
020 Debt Service					
591 71 00 201 G.O. Bond Principal Payment	860,000.00	885,000.00	25,000.00	102.9%	
592 76 80 201 Interest Long Term G.O. Bonds	488,959.00	468,771.00	(20,188.00)	95.9%	
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	1,348,959.00	1,353,771.00	4,812.00	100.4%	
Fund Expenditures:	**1,348,959.00**	**1,353,771.00**	**4,812.00**	**100.4%**	
Fund Excess/(Deficit):	**0.00**	**0.00**			

202 Debt Contingency Fund

Revenues	2023 Budget	2024 Proposed	Difference		Remarks
001 Carryover					
308 51 00 202 Assigned Beginning Balance	800,000.00	1,000,000.00	200,000.00	125.0%	
397 76 71 001 Transfer In From General Fund	200,000.00	200,000.00	0.00	100.0%	
001 Carryover	1,000,000.00	1,200,000.00	200,000.00	120.0%	
Fund Revenues:	**1,000,000.00**	**1,200,000.00**	**200,000.00**	**120.0%**	
Fund Excess/(Deficit):	**1,000,000.00**	**1,200,000.00**			

300 Capital Projects

Revenues	2023 Budget	2024 Proposed	Difference		Remarks
001 Carryover					
308 31 00 330 Restricted Beginning Balance	0.00	500,000.00	500,000.00	0.0%	
308 51 00 300 Assigned Beginning Balance	30,012,774.00	26,937,196.00	(3,075,578.00)	89.8%	
001 Carryover	30,012,774.00	27,437,196.00	(2,575,578.00)	91.4%	
300 Capital Projects					
334 02 71 300 State RCO Grant	1,570,000.00	1,714,977.00	144,977.00	109.2%	
361 11 00 326 Investment Interest	360,000.00	25,000.00	(335,000.00)	6.9%	
369 91 00 300 Other Capital Revenue	240,000.00	600,000.00	360,000.00	250.0%	
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	3,910,853.00	1,600,000.00	(2,310,853.00)	40.9%	
300 Capital Projects	6,080,853.00	3,939,977.00	(2,140,876.00)	64.8%	
Fund Revenues:	**36,093,627.00**	**31,377,173.00**	**(4,716,454.00)**	**86.9%**	

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
300 Capital Projects					
582 20 00 000 Retainage	0.00	0.00	0.00	0.0%	
594 76 31 300 Capital Exp. - Supplies	653,943.00	713,415.00	59,472.00	109.1%	
594 76 36 300 Capital Exp. - Computers	0.00	0.00	0.00	0.0%	
594 76 41 300 Capital Exp. - Prof Services	2,468,212.00	1,970,766.00	(497,446.00)	79.8%	
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	1,633,857.00	2,223,217.00	589,360.00	136.1%	
594 76 61 300 Capital Exp. - Land & Land Imp.	750,000.00	1,553,000.00	803,000.00	207.1%	
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	27,824,143.00	21,348,744.00	(6,475,399.00)	76.7%	
594 76 66 300 Capital Exp. - Lease/Purchase	0.00	0.00	0.00	0.0%	
594 76 67 300 Capital Expenditures/Expenses -	52,000.00	102,000.00	50,000.00	196.2%	
597 76 65 002 Transfer to General Fund	0.00	0.00	0.00	0.0%	
300 Capital Projects	34,493,627.00	29,022,614.00	(5,471,013.00)	84.1%	
Fund Expenditures:	**34,493,627.00**	**29,022,614.00**	**(5,471,013.00)**	**84.1%**	

300 Capital Projects

Fund Excess/(Deficit):	**1,600,000.00**	**2,354,559.00**

365 Equipment Replacement Fund

Revenues	2023 Budget	2024 Proposed	Difference		Remarks
001 Carryover					
308 51 00 365 Assigned Beginning Balance	0.00	0.00	0.00	0.0%	
308 51 01 365 Assigned Beginning Balance	588,797.00	621,736.00	32,939.00	105.6%	
001 Carryover	588,797.00	621,736.00	32,939.00	105.6%	
003 Other Revenue					
397 76 64 365 Transfer In from General Fund	55,513.00	0.00	(55,513.00)	0.0%	
003 Other Revenue	55,513.00	0.00	(55,513.00)	0.0%	
Fund Revenues:	**644,310.00**	**621,736.00**	**(22,574.00)**	**96.5%**	

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
300 Capital Projects					
594 76 35 300 Capital Exp. - Equipment	177,000.00	375,212.00	198,212.00	212.0%	
594 76 36 365 Capital Exp. - Replacement Comp	0.00	0.00	0.00	0.0%	
300 Capital Projects	177,000.00	375,212.00	198,212.00	212.0%	
Fund Expenditures:	**177,000.00**	**375,212.00**	**198,212.00**	**212.0%**	
Fund Excess/(Deficit):	**467,310.00**	**246,524.00**			

525 Facility Enterprise Fund

Revenues	2023 Budget	2024 Proposed	Difference		Remarks
525 Facility Enterprise					
308 51 00 525 Assigned Beginning Balance	0.00	0.00	0.00	0.0%	
347 30 00 525 Facility Rental Fees- CRC Admin	0.00	11,550.00	11,550.00	0.0%	
347 30 01 525 Facility Rental Fees- CRC Phase II	0.00	33,300.00	33,300.00	0.0%	
347 30 02 525 Park & Field Rental Fees	0.00	165,350.00	165,350.00	0.0%	
347 30 03 525 Facility Rental Fees	0.00	97,500.00	97,500.00	0.0%	
347 30 04 525 Facility Membership Fees	0.00	17,975.00	17,975.00	0.0%	
362 50 01 525 Long Term Golf Course Lease	0.00	72,000.00	72,000.00	0.0%	
362 60 01 525 Housing Rentals/Leases	0.00	43,463.00	43,463.00	0.0%	
362 70 01 525 Concession Lease Facilities	0.00	1,000.00	1,000.00	0.0%	
397 00 00 525 Transfer in from General Fund	0.00	200,000.00	200,000.00	0.0%	
525 Facility Enterprise	0.00	642,138.00	642,138.00	0.0%	
Fund Revenues:	**0.00**	**642,138.00**	**642,138.00**	**0.0%**	

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
525 Facility Enterprise					
571 20 11 525 Wages- Facility Rentals	0.00	201,553.00	201,553.00	0.0%	
571 20 20 525 Benefits- Facility Rentals	0.00	65,360.00	65,360.00	0.0%	
571 20 31 525 Operating Supplies- Facility Rent	0.00	10,000.00	10,000.00	0.0%	
571 20 35 525 Minor Equipment- Facility Rentals	0.00	10,000.00	10,000.00	0.0%	
571 20 46 525 Sales Tax - Facility Rentals	0.00	24,924.00	24,924.00	0.0%	
571 20 49 525 ActiveNet fees on rentals	0.00	11,293.00	11,293.00	0.0%	
597 20 01 525 Transfer out to General Fund	0.00	25,500.00	25,500.00	0.0%	
597 20 76 525 Transfer out to Unrestricted Mair	0.00	160,080.00	160,080.00	0.0%	
525 Facility Enterprise	0.00	508,710.00	508,710.00	0.0%	
Fund Expenditures:	**0.00**	**508,710.00**	**508,710.00**	**0.0%**	
Fund Excess/(Deficit):	**0.00**	**133,428.00**			

550 Recreation Fund

Revenues	2023 Budget	2024 Proposed	Difference		Remarks
001 Carryover					
308 51 00 550 Assigned Beginning Balance	819,600.00	413,163.00	(406,437.00)	50.4%	
001 Carryover	819,600.00	413,163.00	(406,437.00)	50.4%	
002 Revenue					
361 11 55 550 Interest Earned - Recreation	0.00	0.00	0.00	0.0%	
367 00 00 550 Donations	2,500.00	2,500.00	0.00	100.0%	
367 00 00 551 Scholarships	0.00	0.00	0.00	0.0%	
367 00 00 552 Sponsorship	16,750.00	50,000.00	33,250.00	298.5%	
369 91 00 550 Other Recreation Revenue	0.00	0.00	0.00	0.0%	
002 Revenue	19,250.00	52,500.00	33,250.00	272.7%	
003 Other Revenue					
397 20 55 550 Transfer In from General Fund	0.00	379,521.00	379,521.00	0.0%	
003 Other Revenue	0.00	379,521.00	379,521.00	0.0%	
100 Facility Rentals					
002 Revenue					
347 30 00 101 Park & Field Rental Fees	0.00	0.00	0.00	0.0%	
347 30 00 102 Facility Rental Fees	0.00	0.00	0.00	0.0%	
002 Revenue	0.00	0.00	0.00	0.0%	
100 Facility Rentals	**0.00**	**0.00**	**0.00**	**0.0%**	
200 Sports & Fitness					
002 Revenue					
347 60 00 200 Program Fees - Sports & Fitness	472,483.00	559,701.00	87,218.00	118.5%	
002 Revenue	472,483.00	559,701.00	87,218.00	118.5%	
200 Sports & Fitness	**472,483.00**	**559,701.00**	**87,218.00**	**118.5%**	

550 Recreation Fund

Revenues	2023 Budget	2024 Proposed	Difference		Remarks
300 Adaptive Recreation					
002 Revenue					
347 60 00 300 Program Fees - Adaptive Rec	8,505.00	30,027.00	21,522.00	353.1%	
002 Revenue	8,505.00	30,027.00	21,522.00	353.1%	
300 Adaptive Recreation	**8,505.00**	**30,027.00**	**21,522.00**	**353.1%**	
410 Camps					
002 Revenue					
347 60 00 410 Program Fees - Camps	159,800.00	275,226.00	115,426.00	172.2%	
002 Revenue	159,800.00	275,226.00	115,426.00	172.2%	
410 Camps	**159,800.00**	**275,226.00**	**115,426.00**	**172.2%**	
420 Youth Programs					
002 Revenue					
347 60 00 420 Program Fees - Youth Programs	52,558.00	48,721.00	(3,837.00)	92.7%	
002 Revenue	52,558.00	48,721.00	(3,837.00)	92.7%	
420 Youth Programs	**52,558.00**	**48,721.00**	**(3,837.00)**	**92.7%**	
430 Adult Programs					
002 Revenue					
347 60 00 430 Program Fees - Adult Programs	30,650.00	14,872.00	(15,778.00)	48.5%	
002 Revenue	30,650.00	14,872.00	(15,778.00)	48.5%	
430 Adult Programs	**30,650.00**	**14,872.00**	**(15,778.00)**	**48.5%**	
440 Senior Programs					

550 Recreation Fund

Revenues	2023 Budget	2024 Proposed	Difference		Remarks
002 Revenue					
347 60 00 440 Program Fees-Senior Program	8,448.00	48,759.00	40,311.00	577.2%	
002 Revenue	8,448.00	48,759.00	40,311.00	577.2%	
440 Senior Programs	**8,448.00**	**48,759.00**	**40,311.00**	**577.2%**	
500 Events					
002 Revenue					
347 40 00 550 Event Fees	13,150.00	20,020.00	6,870.00	152.2%	
002 Revenue	13,150.00	20,020.00	6,870.00	152.2%	
500 Events	**13,150.00**	**20,020.00**	**6,870.00**	**152.2%**	
Fund Revenues:	**1,584,444.00**	**1,842,510.00**	**258,066.00**	**116.3%**	

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
550 Recreation Revolving					
571 20 11 001 Wages- Recreation Specialists	111,495.00	0.00	(111,495.00)	0.0%	
571 20 11 550 Wages - Recreation Coordinators	304,840.00	127,606.00	(177,234.00)	41.9%	
571 20 20 002 Benefits-Recreation Specialist	44,114.00	0.00	(44,114.00)	0.0%	
571 20 20 550 Benefits - Recreation Coordinato	102,993.00	41,878.00	(61,115.00)	40.7%	
571 20 31 550 Office & Operating Supplies	7,000.00	2,500.00	(4,500.00)	35.7%	
571 20 43 550 Travel	1,500.00	3,000.00	1,500.00	200.0%	
571 20 44 550 Printing & Advertising	1,000.00	50,000.00	49,000.00	*****%	
571 20 44 551 Marketing & Professional Service	0.00	0.00	0.00	0.0%	
571 20 45 550 Rentals - Sports Facilities	2,500.00	0.00	(2,500.00)	0.0%	
571 20 46 550 Sales Tax- Activities & Service	0.00	14,746.00	14,746.00	0.0%	
571 20 49 550 Memberships & Training	1,000.00	0.00	(1,000.00)	0.0%	
571 23 49 550 Bank Fees	29,824.00	0.00	(29,824.00)	0.0%	
571 40 49 002 Software for Rec Program	61,087.00	10,536.00	(50,551.00)	17.2%	
571 40 49 003 Uniforms - Rec Staff	1,750.00	1,750.00	0.00	100.0%	
571 40 49 005 Comprehensive Program Plan	45,000.00	0.00	(45,000.00)	0.0%	
597 00 00 550 Transfers Out	0.00	0.00	0.00	0.0%	
597 00 01 550 Transfers-Out -	50,000.00	12,000.00	(38,000.00)	24.0%	

550 Recreation Fund

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
550 Recreation Revolving					
550 Recreation Revolving	764,103.00	264,016.00	(500,087.00)	34.6%	
100 Facility Rentals					
550 Recreation Revolving					
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 Rent	0.00	0.00	0.00	0.0%	
571 20 35 100 Minor Equipment - Facility Renta	0.00	0.00	0.00	0.0%	
571 20 41 100 Professional Fees - Facility Rental	0.00	0.00	0.00	0.0%	
550 Recreation Revolving	0.00	0.00	0.00	0.0%	
100 Facility Rentals	**0.00**	**0.00**	**0.00**	**0.0%**	
200 Sports & Fitness					
550 Recreation Revolving					
571 20 11 200 Wages - Sports & Fitness	58,076.00	132,711.00	74,635.00	228.5%	
571 20 20 200 Benefits - Sports & Fitness	10,477.00	41,069.00	30,592.00	392.0%	
571 20 31 200 Operating Supplies - Sports & Fi	65,743.00	48,540.00	(17,203.00)	73.8%	
571 20 35 200 Minor Equipment - Sport & Fitne	45,573.00	41,300.00	(4,273.00)	90.6%	
571 20 41 200 Professional Fees - Sports & Fitn	189,246.00	177,457.00	(11,789.00)	93.8%	
571 23 49 200 ActiveNet Fees - Sports & Fitness	0.00	43,267.00	43,267.00	0.0%	
550 Recreation Revolving	369,115.00	484,344.00	115,229.00	131.2%	
200 Sports & Fitness	**369,115.00**	**484,344.00**	**115,229.00**	**131.2%**	
300 Adaptive Recreation					
550 Recreation Revolving					
571 20 11 300 Wages - Adaptive Rec	9,661.00	57,076.00	47,415.00	590.8%	
571 20 20 300 Benefits - Adaptive Rec	1,743.00	14,325.00	12,582.00	821.9%	
571 20 31 300 Operating Supplies - Adaptive Re	6,250.00	960.00	(5,290.00)	15.4%	
571 20 35 300 Minor Equipment - Adaptive Rec	800.00	0.00	(800.00)	0.0%	
571 20 41 300 Professional Fees - Adaptive Rec	17,860.00	23,294.00	5,434.00	130.4%	

550 Recreation Fund

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
550 Recreation Revolving					
571 23 49 300 ActiveNet Fees - Adaptive Rec	0.00	2,382.00	2,382.00	0.0%	
550 Recreation Revolving	36,314.00	98,037.00	61,723.00	270.0%	
300 Adaptive Recreation	**36,314.00**	**98,037.00**	**61,723.00**	**270.0%**	
410 Camps					
550 Recreation Revolving					
571 20 11 410 Wages - Camps	35,661.00	173,564.00	137,903.00	486.7%	
571 20 20 410 Benefits - Camps	6,433.00	39,787.00	33,354.00	618.5%	
571 20 31 410 Operating Supplies - Camps	16,350.00	21,390.00	5,040.00	130.8%	
571 20 35 410 Minor Equipment - Camps	0.00	0.00	0.00	0.0%	
571 20 41 410 Professional Fees - Camps	54,159.00	54,993.00	834.00	101.5%	
571 23 49 410 ActiveNet Fees - Camps	0.00	21,833.00	21,833.00	0.0%	
550 Recreation Revolving	112,603.00	311,567.00	198,964.00	276.7%	
410 Camps	**112,603.00**	**311,567.00**	**198,964.00**	**276.7%**	
420 Youth Programs					
550 Recreation Revolving					
571 20 11 420 Wages - Youth Programs	2,858.00	38,281.00	35,423.00	*****%	
571 20 20 420 Benefits - Youth Programs	516.00	9,939.00	9,423.00	*****%	
571 20 31 420 Operating Supplies - Youth Prog	10,120.00	6,450.00	(3,670.00)	63.7%	
571 20 35 420 Minor Equipment - Youth Proran	0.00	0.00	0.00	0.0%	
571 20 41 420 Professional Fees - Youth Progra	34,869.00	22,170.00	(12,699.00)	63.6%	
571 23 49 420 ActiveNet Fees - Youth Programs	0.00	3,865.00	3,865.00	0.0%	
550 Recreation Revolving	48,363.00	80,705.00	32,342.00	166.9%	
420 Youth Programs	**48,363.00**	**80,705.00**	**32,342.00**	**166.9%**	
430 Adult Programs					
550 Recreation Revolving					

550 Recreation Fund

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
550 Recreation Revolving					
571 20 11 430 Wages - Adult Programs	2,093.00	7,981.00	5,888.00	381.3%	
571 20 20 430 Benefits - Adult Programs	378.00	1,392.00	1,014.00	368.3%	
571 20 31 430 Operating Supplies - Adult Progr	200.00	50.00	(150.00)	25.0%	
571 20 35 430 Minor Equipment - Adult Progra	0.00	0.00	0.00	0.0%	
571 20 41 430 Professional Fees - Adult Prograr	25,285.00	6,510.00	(18,775.00)	25.7%	
571 23 49 430 ActiveNet Fees - Adult Programs	0.00	1,180.00	1,180.00	0.0%	
550 Recreation Revolving	27,956.00	17,113.00	(10,843.00)	61.2%	
430 Adult Programs	**27,956.00**	**17,113.00**	**(10,843.00)**	**61.2%**	
440 Senior Programs					
550 Recreation Revolving					
571 20 11 440 Wages-Senior Program	17,583.00	59,909.00	42,326.00	340.7%	
571 20 20 440 Benefits-Senior Program	3,172.00	13,348.00	10,176.00	420.8%	
571 20 31 440 Operating Supplies- Senior Prog	11,222.00	880.00	(10,342.00)	7.8%	
571 20 35 440 Minor Equipment-Senior Prograr	2,100.00	790.00	(1,310.00)	37.6%	
571 20 41 440 Professional Fees- Senior Progra	4,488.00	20,896.00	16,408.00	465.6%	
571 23 49 440 ActiveNet Fees - Senior Program	0.00	3,868.00	3,868.00	0.0%	
550 Recreation Revolving	38,565.00	99,691.00	61,126.00	258.5%	
440 Senior Programs	**38,565.00**	**99,691.00**	**61,126.00**	**258.5%**	
500 Events					
550 Recreation Revolving					
571 20 11 500 Wages - Events	15,443.00	31,822.00	16,379.00	206.1%	
571 20 20 500 Benefits - Events	2,786.00	7,917.00	5,131.00	284.2%	
571 20 31 500 Operating Supplies - Events	30,800.00	19,100.00	(11,700.00)	62.0%	
571 20 35 500 Minor Equipment - Events	500.00	1,200.00	700.00	240.0%	
571 20 41 500 Professional Fees - Events	49,750.00	56,782.00	7,032.00	114.1%	
571 23 49 500 ActiveNet Fees - Events	0.00	1,114.00	1,114.00	0.0%	
571 40 49 004 Permits - Events	1,200.00	600.00	(600.00)	50.0%	
550 Recreation Revolving	100,479.00	118,535.00	18,056.00	118.0%	

550 Recreation Fund

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
500 Events	**100,479.00**	**118,535.00**	**18,056.00**	**118.0%**	
Fund Expenditures:	**1,497,498.00**	**1,474,008.00**	**(23,490.00)**	**98.4%**	
Fund Excess/(Deficit):	**86,946.00**	**368,502.00**			

701 Unrestricted Endowment Fund

Revenues	2023 Budget	2024 Proposed	Difference		Remarks
001 Carryover					
308 51 00 701 Assigned Beginning Balance	277,283.00	277,183.00	(100.00)	100.0%	
001 Carryover	277,283.00	277,183.00	(100.00)	100.0%	
002 Revenue					
361 11 00 701 Interest Revenue	350.00	0.00	(350.00)	0.0%	X
002 Revenue	350.00	0.00	(350.00)	0.0%	
Fund Revenues:	**277,633.00**	**277,183.00**	**(450.00)**	**99.8%**	

Expenditures	2023 Budget	2024 Proposed	Difference		Remarks
760 Maintenance Reserves					
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%**	
Fund Excess/(Deficit):	**277,618.00**	**277,168.00**			

750 Restricted Endowment Fund

Revenues	2023 Budget	2024 Proposed	Difference		Remarks
001 Carryover					
308 31 00 750 Restricted Beginning Balance	147,945.00	168,833.00	20,888.00	114.1%	
001 Carryover	147,945.00	168,833.00	20,888.00	114.1%	
002 Revenue					
361 11 00 750 Interest Revenue	3,000.00	9,000.00	6,000.00	300.0%	
002 Revenue	3,000.00	9,000.00	6,000.00	300.0%	
Fund Revenues:	**150,945.00**	**177,833.00**	**26,888.00**	**117.8%**	
Fund Excess/(Deficit):	**150,945.00**	**177,833.00**			

760 Unrestricted Maintenance Reserve Fund

Revenues	2023 Budget	2024 Proposed	Difference		Remarks
001 Carryover					
308 51 00 760 Assigned Beginning Balance	180,613.00	408,760.00	228,147.00	226.3%	
001 Carryover	180,613.00	408,760.00	228,147.00	226.3%	
002 Revenue					
397 00 00 760 Transfer In from General Fund	228,147.00	0.00	(228,147.00)	0.0%	
397 30 00 760 Transfer In from Facility Enterpris	0.00	160,080.00	160,080.00	0.0%	
002 Revenue	228,147.00	160,080.00	(68,067.00)	70.2%	
Fund Revenues:	**408,760.00**	**568,840.00**	**160,080.00**	**139.2%**	
Fund Excess/(Deficit):	**408,760.00**	**568,840.00**			