



Annual Budget Fiscal Year 2024





Annual Budget

Fiscal Year 2024

January 1, 2024 – December 31, 2024

Park Board of Commissioners

Brian Brock, President

Ana Espinoza, Vice President

Zach Taylor, Treasurer

Mario Manfredini, Commissioner

Gretchen Hause Kostelny, Commissioner

Berwyn Park District

Freedom Administration Building

3701 S Scoville Ave, IL 60402

berwynparks.org



Annual Budget Fiscal Year 2024

Meeting Schedule

- | | |
|-------------|---|
| October 17 | First draft presentation to the Board of Commissioners at Proksa Park at 6:00pm. |
| November 7 | Second draft presentation to the Board of Commissioners at Freedom Administration Building at 4:30pm. |
| November 21 | Budget Hearing with the public at Proksa Park at 6:00pm. |
| December 5 | Final draft presentation to the Board of Commissioners at Freedom Administration Building at 4:30pm. |
| December 19 | Budget and Levy to be approved by the Board of Commissioners at Proksa Park at 6:00pm. |



10/17/2023

Dear Commissioners,

I am respectfully submitting the Fiscal Year 2024 Budget for the Berwyn Park District. I am exceptionally proud of the careful, dedication and hard work the staff put into this budget. While the community continues to emerge from a COVID bubble the one aspect that remains clear is the need for Parks and Recreation and how it continues to bring the community together.

While this budget will look different to budgets presented in the past, as a team, we felt it was necessary to recreate funds to provide the highest level of transparency to the Board of Commissioners as well as the community. Within this budget the Board will be presented with new funds and account lines as well as a delineated picture of revenue, expenses, and fund balances. Each fund that receives tax dollars will operate as a separate cost center.

Our agency has a unique opportunity in front of us. As we embark on our Master Plan to guide our operations, programming, parks, and facilities over the next 5 years; with some ideas and concepts leading us for the next decade. This is a wise investment in the development of what our agency will become. This process will also help us to develop our capital expenditures and plans that will continue to impact the community. Our Capital Plan, while still in the development stages, will display a list of projects that are fiscally responsible and carefully thought through. These plans will include input from the Board of Commissioners, staff, and community. Our future capital plans will address safety standards and park updates to attract new use and participation, as well as improvements to our facilities.

Cathy Fallon, CPRP
Executive Director
Berwyn Park District

Fund Balance

It is the Park District's philosophy to support long term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are also a crucial consideration in long-term planning.

If unexpected situations may cause the Park District to fall below the minimum level, certain steps will be followed to correct the deficiency by a plan of action developed by the Administrative Team.

Fund Balance Levels

This will apply to the Park District's governmental funds as follows:

- General/Corporate Fund- no less than six months' average annual operating expenses.
- Recreation Fund- no less than three months' average annual operating expenses.
- Audit Fund- no minimum balance other than what is needed to meet each year's audit obligation.
- Liability Fund- no minimum balance, other than what is needed to meet each year's insurance obligation as well as safety necessities (e.g., trainings and supplies)
- Social Security- no minimum balance, other than what is needed to meet each year's obligation.
- Illinois Municipal Retirement Fund- no minimum balance, other than what is needed to meet each year's obligation.
- Special Recreation Fund- no less than three months' average annual operating expenses. With a recommendation of no more than six months' operating expenses.
- Debt Service Fund- no minimum balances, other than what is determined to be necessary to meet obligations or to accomplish District objectives.
- Scholarship Fund- no minimum balance, other than what is determined to be necessary to meet obligations or to accomplish District objectives.
- Security and Safety Fund- no minimum balance, other than what is needed to meet each year's obligation.
- Capital Fund- no minimum balances, other than what is determined to be necessary to meet each year's obligations. The intended use for this fund is for land acquisition, land development and major capital improvements.

The management team will monitor revenue collection and available cash by reviewing monthly financial reports generated by the Superintendent of Finance and HR. During the year, if there is an expectation that fund balance levels will not be met by the end of the fiscal year, the Executive Director may review all projected operational and capital expenditures with the management team, and accordingly present a plan to the Board of Commissioners for a modification of goals and projects established in the adopted budget.

Proposed Estimated Fund Balances Fiscal Year 2024 Budget

| | Estimated Fund | | Proposed Revenue | Proposed Expense | Estimated Fund |
|------------------------------------|---------------------|--------------------|------------------|------------------|------------------|
| | Fund Balance 1/1/23 | Balance 12/31/2023 | | | Balance 12/31/24 |
| Corporate | \$ 430,896.00 | \$ 437,118.00 | | | |
| Corporate | | | \$ 471,826.00 | \$ 494,702.00 | \$ (22,876.00) |
| Parks and Facility | | | \$ 376,066.00 | \$ 679,850.00 | \$ (303,784.00) |
| Total | | | | | \$ 110,458.00 |
| Recreation | \$ 325,305.00 | \$ 582,459.00 | | | |
| Recreation Administration | | | \$ 519,399.00 | \$ 518,800.00 | \$ 599.00 |
| Rentals | | | \$ 70,000.00 | \$ 41,350.00 | \$ 28,650.00 |
| Special Events | | | \$ 36,500.00 | \$ 28,400.00 | \$ 8,100.00 |
| Recreation Programs | | | \$ 97,500.00 | \$ 79,550.00 | \$ 17,950.00 |
| Athletics | | | \$ 77,925.00 | \$ 57,800.00 | \$ 20,125.00 |
| Adult Programs | | | \$ 87,900.00 | \$ 84,200.00 | \$ 3,700.00 |
| Total | | | | | \$ 661,583.00 |
| Scholarships | \$ 81,024.00 | \$ 77,024.00 | \$ - | \$ 7,500.00 | \$ 69,524.00 |
| Social Security | \$ 81,190.00 | \$ 112,723.00 | \$ 97,268.00 | \$ 73,387.00 | \$ 136,604.00 |
| IMRF | \$ 141,192.00 | \$ 257,003.00 | \$ 104,711.00 | \$ 90,000.00 | \$ 271,714.00 |
| Liability | \$ 62,415.00 | \$ 57,292.00 | \$ 58,968.00 | \$ 57,750.00 | \$ 58,510.00 |
| Audit | \$ (18,911.00) | \$ (36,776.00) | \$ 24,084.00 | \$ 24,000.00 | \$ (36,692.00) |
| Safety & Security | \$ 68,107.00 | \$ 74,104.00 | \$ 18,072.00 | \$ 18,000.00 | \$ 74,176.00 |
| Special Recreation | \$ 160,005.00 | \$ 202,446.00 | \$ 191,580.00 | \$ 190,799.00 | \$ 203,227.00 |
| Debt Service | \$ 15,491.00 | \$ 42,286.00 | \$ 284,603.00 | \$ 284,550.00 | \$ 42,339.00 |
| Capital Projects | \$ 188,542.00 | \$ 176,542.00 | \$ - | \$ 158,000.00 | \$ 18,542.00 |
| Capital Development | \$ 43,058.00 | \$ (1,728.00) | \$ - | \$ - | \$ 8,374.00 |
| Liberty Capital Development | \$ 11,151.00 | \$ 11,151.00 | \$ - | \$ - | \$ 11,151.00 |
| Working Cash | \$ 283,168.00 | \$ 283,168.00 | \$ - | \$ - | \$ 283,168.00 |
| Total | | | | | \$ 1,912,678.00 |

Fund Balance Summary

| | Fund Balance 1/1/2022 | Fund Balance 1/1/2023 | Estimated Fund Balance 12/31/23 |
|--|--------------------------|--------------------------|------------------------------------|
| Corporate | \$ 266,549.00 | \$ 430,896.00 | \$ 437,118.00 |
| Corporate | | | |
| Parks and Facility | | | |
| Total | | | |
| Recreation | \$ 264,407.00 | \$ 325,305.00 | \$ 582,459.00 |
| Recreation Administration | | | |
| Rentals | | | |
| Special Events | | | |
| Recreation Programs | | | |
| Athletics | | | |
| Adult Programs | | | |
| Total | | | |
| Scholarships | \$ 89,458.00 | \$ 81,024.00 | \$ 77,024.00 |
| Social Security | \$ 48,908.00 | \$ 81,190.00 | \$ 112,723.00 |
| IMRF | \$ 100,617.00 | \$ 141,192.00 | \$ 257,003.00 |
| Liability | \$ 37,754.00 | \$ 62,415.00 | \$ 57,292.00 |
| Audit | \$ 15,555.00 | \$ (18,911.00) | \$ (36,776.00) |
| Safety & Security | \$ 53,427.00 | \$ 68,107.00 | \$ 74,104.00 |
| Special Recreation | \$ 113,129.00 | \$ 160,005.00 | \$ 202,446.00 |
| Debt Service | \$ 13,051.00 | \$ 15,491.00 | \$ 42,286.00 |
| Capital Projects | \$ 612,897.00 | \$ 188,542.00 | \$ 176,542.00 |
| Capital Development | \$ 43,058.00 | \$ (1,728.00) | \$ 8,374.00 |
| Liberty Capital Development | \$ 11,166.00 | \$ 11,151.00 | \$ 11,151.00 |
| Working Cash | \$ 283,168.00 | \$ 283,168.00 | \$ 283,168.00 |
| Total | \$ 1,910,086.00 | \$ 1,829,575.00 | \$ 2,284,914.00 |

Proposed Revenue and Expense Summary FY 2024 Budget

| Corporate | Revenue | Expense | Net |
|-------------------------------|------------------------|------------------------|------------------------|
| Corporate | \$ 471,826.00 | \$ 494,702.00 | \$ (22,876.00) |
| Parks and Facility | \$ 376,066.00 | \$ 679,850.00 | \$ (303,784.00) |
| Total | <u>\$ 847,892.00</u> | <u>\$ 1,174,552.00</u> | <u>\$ (326,660.00)</u> |
| | | | |
| Recreation | | | |
| Recreation Administration | \$ 519,399.00 | \$ 518,800.00 | \$ 599.00 |
| Rentals | \$ 70,000.00 | \$ 41,350.00 | \$ 28,650.00 |
| Special Events | \$ 36,500.00 | \$ 28,400.00 | \$ 8,100.00 |
| Recreation Programs | \$ 97,500.00 | \$ 79,550.00 | \$ 17,950.00 |
| Athletics | \$ 77,925.00 | \$ 57,800.00 | \$ 20,125.00 |
| Adult Programs | \$ 87,900.00 | \$ 84,200.00 | \$ 3,700.00 |
| Total | <u>\$ 889,224.00</u> | <u>\$ 810,100.00</u> | <u>\$ 79,124.00</u> |
| | | | |
| Scholarships | \$ - | \$ 7,500.00 | \$ (7,500.00) |
| | | | |
| Social Security | \$ 97,268.00 | \$ 73,387.00 | \$ 23,881.00 |
| | | | |
| IMRF | \$ 104,711.00 | \$ 90,000.00 | \$ 14,711.00 |
| | | | |
| Liability | \$ 58,968.00 | \$ 57,750.00 | \$ 1,218.00 |
| | | | |
| Audit | \$ 24,084.00 | \$ 24,000.00 | \$ 84.00 |
| | | | |
| Safety & Security | \$ 18,072.00 | \$ 18,000.00 | \$ 72.00 |
| | | | |
| Special Recreation | \$ 191,580.00 | \$ 190,799.00 | \$ 781.00 |
| | | | |
| Debt Service | \$ 284,603.00 | \$ 284,550.00 | \$ 53.00 |
| Operating Budget Total | <u>\$ 2,516,402.00</u> | <u>\$ 2,730,638.00</u> | <u>\$ (214,236.00)</u> |
| | | | |
| Capital | \$ - | \$ 158,000.00 | \$ (158,000.00) |

Proposed Revenue and Expense Summary FY 2023 Budget

| Corporate | Revenue | Expense | Net |
|-------------------------------|------------------------|------------------------|------------------------|
| Corporate | \$ - | \$ 381,423.00 | \$ - |
| Parks and Facility | \$ - | \$ 636,446.00 | \$ - |
| Total | <u>\$ 796,335.00</u> | <u>\$ 1,017,869.00</u> | <u>\$ (221,534.00)</u> |
| Recreation | | | |
| Recreation Administration | \$ - | \$ - | \$ - |
| Rentals | \$ - | \$ - | \$ - |
| Special Events | \$ - | \$ - | \$ - |
| Recreation Programs | \$ - | \$ - | \$ - |
| Athletics | \$ - | \$ - | \$ - |
| Adult Programs | \$ - | \$ - | \$ - |
| Total | <u>\$ 802,993.00</u> | <u>\$ 1,011,763.00</u> | <u>\$ (208,770.00)</u> |
| Scholarships | \$ - | \$ 17,100.00 | \$ (17,100.00) |
| Social Security | \$ 94,535.00 | \$ 75,000.00 | \$ 19,535.00 |
| IMRF | \$ 102,961.00 | \$ 90,000.00 | \$ 12,961.00 |
| Liability | \$ 58,365.00 | \$ 57,000.00 | \$ 1,365.00 |
| Audit | \$ 25,021.00 | \$ 37,000.00 | \$ (11,979.00) |
| Safety & Security | \$ 17,646.00 | \$ 27,000.00 | \$ (9,354.00) |
| Special Recreation | \$ 186,000.00 | \$ 155,000.00 | \$ 31,000.00 |
| Debt Service | \$ 301,948.00 | \$ 272,050.00 | \$ 29,898.00 |
| Operating Budget Total | <u>\$ 2,385,804.00</u> | <u>\$ 2,759,782.00</u> | <u>\$ (373,978.00)</u> |
| Capital | \$ - | \$ 158,000.00 | \$ (158,000.00) |

Corporate - Fund 10

| | | Draft 1 | | | | |
|------------------|----------------------|-------------------|--------------------|----------------------|------------------------|------------------|
| Revenue | | 2023 | Proposed | Proposed | Proposed | Proposed |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>2024 Budget</u> | <u>2023 Year End</u> | <u>Budget % Change</u> | <u>Change</u> |
| 10-00-00-40-400 | Property Taxes | \$ 350,000 | \$ 372,226 | \$ 367,717 | 1.23% | \$ 4,509 |
| 10-00-00-40-405 | Replacement Tax | \$ 26,000 | \$ 31,000 | \$ 24,201 | 28% | \$ 6,799 |
| 10-00-00-48-491 | Interest Income | \$ 400 | \$ 2,500 | \$ 958 | 161% | \$ 1,542 |
| 10-00-00-49-647 | Cell Tower Lease | \$ 29,000 | \$ 65,000 | \$ 20,775 | 212.88% | \$ 44,225 |
| 10-00-00-43-455 | Voting Use | \$ 100 | \$ 100 | \$ 100 | 0.00% | \$ - |
| 10-00-00-49-494 | PDRMA Incent/Reimbur | \$ - | \$ 500 | \$ - | #DIV/0! | \$ 500 |
| 10-00-00-46-480 | Sponsorships | \$ - | \$ 500 | \$ 500 | 0.00% | \$ - |
| Total | | \$ 405,500 | \$ 471,826 | \$ 414,251 | 2.16% | \$ 57,575 |

| | | Draft 1 | | | | |
|------------------|---------------------------|---------------|--------------------|----------------------|------------------------|-----------------|
| Expense | | 2023 | Proposed | Proposed | Proposed | Proposed |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>2024 Budget</u> | <u>2023 Year End</u> | <u>Budget % Change</u> | <u>Change</u> |
| 10-01-00-50-500 | Wages-Full Time Salary | \$ 161,313 | \$ 242,552 | \$ 151,823 | 59.76% | \$ 90,729 |
| 10-01-00-50-510 | Health Insurance | \$ 85,000 | \$ 103,300 | \$ 87,134 | 18.55% | \$ 16,166 |
| 10-01-00-50-545 | Mileage Reimbursement | \$ 250 | \$ 250 | \$ 250 | 0.00% | \$ - |
| 10-01-00-51-570 | Legal Fees | \$ 25,000 | \$ 25,000 | \$ 8,000 | 212.50% | \$ 17,000 |
| 10-01-00-51-575 | Accountant | \$ 30,000 | \$ 15,000 | \$ 30,000 | -50.00% | \$ (15,000) |
| 10-01-00-51-580 | Consultants | \$ 1,000 | \$ 5,000 | \$ 5,000 | 400.00% | \$ - |
| 10-01-00-51-585 | IT Services | \$ 15,000 | \$ 19,000 | \$ 15,609 | 21.72% | \$ 3,391 |
| 10-01-00-52-610 | Computer Software & Lisc | \$ 16,100 | \$ 27,000 | \$ 25,710 | 5.02% | \$ 1,290 |
| 10-01-00-52-611 | Legal Notice | \$ 1,000 | \$ 1,000 | \$ 401 | 149.38% | \$ 599 |
| 10-01-00-52-617 | Photo Cpr Service & Lease | \$ 3,200 | \$ 3,200 | \$ 2,343 | 36.58% | \$ 857 |
| 10-01-00-52-641 | Telephone & Internet | \$ 10,500 | \$ 10,700 | \$ 10,004 | 6.96% | \$ 696 |
| 10-01-00-52-644 | Cell Phones | \$ 3,600 | \$ 3,600 | \$ 1,653 | 117.79% | \$ 1,947 |
| 10-01-00-52-649 | Bank Fees | \$ 1,800 | \$ 2,300 | \$ 1,319 | -26.72% | \$ 981 |
| 10-01-00-54-700 | Professional Devel FT | \$ 7,500 | \$ 7,500 | \$ 2,000 | 275.00% | \$ 5,500 |
| 10-01-00-54-710 | Professional Devel Board | \$ 3,358 | \$ 3,000 | \$ - | #DIV/0! | \$ 3,000 |
| 10-01-00-54-720 | Dues and Licensing Fee | \$ 6,000 | \$ 15,000 | \$ 14,191 | 5.70% | \$ 809 |
| 10-01-00-55-750 | New Office Equipment | \$ 1,500.00 | \$ 1,500.00 | \$ 500.00 | 200.00% | \$ 1,000 |

| | | | | | | |
|---------------------------|--------------------|-------------------|--------------------|-------------------|---------------|--------------------|
| 10-01-00-55-755 | Postage | \$ 600.00 | \$ 600.00 | \$ 300.00 | 100.00% | \$ 300 |
| 10-01-00-55-785 | Uniforms | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0.00% | \$ - |
| 10-01-00-55-790 | Office Supplies | \$ 3,200 | \$ 3,700 | \$ 2,800 | 32.14% | \$ 900 |
| 10-01-00-55-796 | Staff Appreciation | \$ - | \$ 2,500 | \$ - | #DIV/0! | \$ - |
| 10-01-00-51-551 | Board Projects | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.00% | \$ - |
| Total | | \$ 378,921 | \$ 494,702 | \$ 362,037 | -4.46% | \$ 130,165 |
| Profit/Loss/Change | | \$ 26,579 | \$ (22,876) | \$ 52,214 | 96.45% | \$ (72,590) |

| | |
|--|---------------|
| Beginning Fund Balance 1/1/2023 | \$ 430,896.00 |
| Estimated Year End Fund Balance 12/31/2023 | \$ 437,118.00 |
| Proposed 2024 Fund Balance | \$ 110,618.00 |

Parks - Fund 10

Draft 1

Revenue

| <u>Account#</u> | <u>Description</u> | <u>2023 Budget</u> | <u>Proposed 2024 Budget</u> | <u>Proposed 2023 Year End</u> | <u>Proposed Budget % Change</u> | <u>Proposed Change</u> |
|-----------------|---------------------------|--------------------|-----------------------------|-------------------------------|---------------------------------|------------------------|
| 10-02-00-40-400 | Property Taxes | \$ 290,000 | \$ 372,226 | \$ 367,717 | 1.23% | \$ 77,717 |
| 10-02-00-46-484 | Memorial Trees | \$ 2,000 | \$ 1,000 | \$ 1,850 | -46% | \$ (150) |
| 10-02-00-46-485 | Memorial Bricks & Benches | \$ 700 | \$ 1,000 | \$ - | #DIV/0! | \$ (700) |
| 10-02-00-46-486 | Garden Plots | \$ 240.00 | \$ 240.00 | \$ 240.00 | 0% | \$ - |
| 10-02-00-49-493 | Sera p/Sa Ivage | \$ 200 | \$ 100 | \$ - | #DIV/0! | \$ (200) |
| 10-02-00-45-470 | Dog Park Fees | \$ 1,200 | \$ 1,000 | \$ 1,225 | -18.37% | \$ 25 |
| | PDRMA Incent/Reimbur | \$ - | \$ 500 | \$ - | #DIV/0! | \$ - |
| Total | | \$ 294,340 | \$ 376,066 | \$ 371,032 | 26.06% | \$ 76,692 |

Draft 1

Expense

| <u>Account#</u> | <u>Description</u> | <u>2023 Budget</u> | <u>Proposed 2024 Budget</u> | <u>Proposed 2023 Year End</u> | <u>Proposed Budget % Change</u> | <u>Proposed Change</u> |
|-----------------|--------------------------|--------------------|-----------------------------|-------------------------------|---------------------------------|------------------------|
| 10-02-00-50-500 | Wages-Full Time Salary | \$ 343,350 | \$ 339,000 | \$ 159,000 | 113.21% | \$ 180,000 |
| 10-02-00-50-505 | Wages-Part time/Seasonal | \$ 32,300 | \$ 32,300 | \$ 24,827 | 30.10% | \$ 7,473 |
| 10-02-00-52-620 | Equipment Rental | \$ 5,000 | \$ 5,000 | \$ 1,418 | 252.61% | \$ 3,582 |
| 10-02-00-52-624 | Contractual Maintenance | \$ 1 | \$ 25,000 | \$ 54,480 | -54.11% | \$ (29,480) |
| 10-02-00-52-630 | Scavenger Service | \$ 10,000 | \$ 16,000 | \$ 15,358 | 4.18% | \$ 642 |
| 10-02-00-52-635 | Tree Removal | \$ 30,000 | \$ 15,000 | \$ - | #DIV/0! | \$ (30,000) |
| 10-02-00-52-637 | Utilities Natural Gas | \$ 10,000 | \$ 10,600 | \$ 9,594 | 10.49% | \$ 1,006 |
| 10-02-00-52-638 | Utilities Electricity | \$ 16,000 | \$ 15,000 | \$ 12,292 | 22.03% | \$ 2,708 |
| 10-02-00-52-639 | Utilities Water | \$ 3,000 | \$ 6,000 | \$ 2,038 | 194.41% | \$ 3,962 |
| 10-02-00-52-640 | Facility Alarms | \$ 6,000 | \$ 10,000 | \$ 9,786 | 2.19% | \$ 214 |
| 10-02-00-53-650 | Vehicle Maintenance | \$ 20,000 | \$ 10,000 | \$ 6,400 | 56.25% | \$ 3,600 |
| 10-02-00-53-655 | Equipment Repair | \$ 10,000 | \$ 10,000 | \$ 6,050 | -39.50% | \$ 3,950 |
| 10-02-00-53-660 | Grounds Maintenance | \$ 26,000 | \$ 26,000 | \$ 35,000 | -25.71% | \$ (9,000)} |
| 10-02-00-53-662 | Playground Maintenance | \$ 8,000 | \$ 8,000 | \$ 1,058 | 656.14% | \$ 6,942 |
| 10-02-00-53-665 | Building Maintenance | \$ 25,000 | \$ 20,000 | \$ 30,762 | -34.98% | \$ (10,762) |
| 10-02-00-53-666 | HVAC | \$ - | \$ 17,500 | \$ 1,059 | 1552.50% | \$ 16,441 |
| 10-02-00-53-667 | Electrical | \$ - | \$ 12,000.00 | \$ - | #DIV/0! | \$ 12,000 |

| | | | | | | |
|---------------------------|------------------------------|---------------------|---------------------|--------------------|----------------|---------------------|
| 10-02-00-53-668 | Plumbing | \$ - | \$ 15,000.00 | \$ - | #DIV/0! | \$ 15,000 |
| 10-02-00-53-789 | Building Supplies | \$ 6,000 | \$ 3,000 | \$ 1,011 | 196.74% | \$ 1,989 |
| 10-02-00-54-715 | Training & Certification | \$ 5,000 | \$ 5,000 | \$ 2,852 | 75.32% | \$ 2,148 |
| 10-02-00-55-750 | New Equipment | \$ 1,000 | \$ 5,000 | \$ 2,289 | 118.44% | \$ 2,711 |
| 10-02-00-55-757 | Personal Protective Equip | \$ 2,000 | \$ 2,000 | \$ 143 | 1298.60% | \$ 1,857 |
| 10-02-00-55-762 | Consumable Supplies | \$ 6,000 | \$ 13,000 | \$ 11,201 | 16.06% | \$ 1,799 |
| 10-02-00-55-765 | Fuels and Lubricants | \$ 11,200 | \$ 10,000 | \$ 7,524 | 32.91% | \$ 2,476 |
| 10-02-00-55-770 | Flag Replacement | \$ 1,000 | \$ 1,000 | \$ 1,003 | -100.00% | \$ (3) |
| 10-02-00-55-773 | Landscape Managememnt | \$ 7,000 | \$ 7,000 | \$ - | -100.00% | \$ (7,000) |
| 10-02-00-55-774 | Fertilizers | \$ 1,000 | \$ 500 | \$ - | #DIV/0! | \$ 500 |
| 10-02-00-55-775 | Trees | \$ 10,000 | \$ 10,000 | \$ 12,600 | -26.00% | \$ (2,600) |
| 10-02-00-55-777 | Turf Management (artificial) | \$ 1,000 | \$ 1,000 | \$ - | #DIV/0! | \$ 1,000 |
| 10-02-00-55-780 | Signs | \$ 5,000 | \$ 3,000 | \$ - | #DIV/0! | \$ 3,000 |
| 10-02-00-55-785 | Uniforms | \$ 3,400 | \$ 4,500 | \$ 3,400 | 32.35% | \$ 1,100 |
| 10-02-00-55-795 | First Aid | \$ 500 | \$ 1,000 | \$ 1,009 | -0.89% | \$ (9) |
| 10-02-00-55-798 | Chemicals/Pesticides | \$ 200 | \$ 2,000 | \$ 200 | 900.00% | \$ 1,800 |
| 10-02-00-55-800 | Tools | \$ 5,000 | \$ 1,000 | \$ 1,538 | -69.24% | \$ (3,462) |
| 10-02-00-52-644 | Cell Phones | \$ - | \$ 1,200 | \$ - | #DIV/0! | \$ 1,200 |
| 10-02-00-55-796 | Graffiti Removal | \$ - | \$ 500 | \$ - | #DIV/0! | \$ 500 |
| 10-02-00-55-811 | Memorial Bricks & Benches | | \$ 2,000 | | #DIV/0! | \$ 2,000 |
| 10-02-00-53-663 | Dog Park Maintenance | \$ 200 | \$ 2,000 | \$ - | #DIV/0! | \$ 2,000 |
| 10-02-00-54-700 | Professional Development | \$ 5,000 | \$ 3,500 | \$ 2,567 | 36.35% | \$ 933 |
| 10-02-00-55-805 | Snow Removal | \$ - | \$ 3,500 | \$ - | #DIV/0! | \$ 3,500 |
| | Staff Appreciation | \$ - | \$ 750 | \$ - | #DIV/0! | \$ 750 |
| 10-02-00-53-661 | Athletic Field Maintenance | \$ 5,000 | \$ 5,000 | \$ 253 | 1876.28% | \$ 4,747 |
| Total | | \$ 620,151 | \$ 679,850 | \$ 416,712 | -32.80% | \$ 201,214 |
| Profit/Loss/Change | | \$ (325,811) | \$ (303,784) | \$ (45,680) | -85.98% | \$ (123,497) |

| | |
|--|---------------|
| Beginning Fund Balance 1/1/2023 | \$ 430,896.00 |
| Estimated Year End Fund Balance 12/31/2023 | \$ 437,118.00 |
| Proposed 2024 Fund Balance | \$ 110,618.00 |

Recreation Administration - Fund 50

| | | Draft 1 | | | | |
|------------------|----------------------|-------------------|--------------------|----------------------|------------------------|------------------|
| Revenue | | 2023 | Proposed | Proposed | Proposed | Proposed |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>2024 Budget</u> | <u>2023 Year End</u> | <u>Budget % Change</u> | <u>Change</u> |
| 50-00-00-30-300 | Property Taxes | \$ 506,992 | \$ 514,399 | \$ 506,000 | 1.66% | \$ 8,399 |
| 50-00-00-41-474 | Advertising | \$ 1,500 | \$ 1,500 | \$ - | #DIV/0! | \$ 1,500 |
| 50-01-00-46-477 | Community Event Fees | \$ 500 | \$ 500 | \$ 500 | 0.00% | \$ - |
| 50-01-00-46-485 | Back to School Event | \$ - | \$ 2,000 | \$ - | #DIV/0! | \$ 2,000 |
| 50-01-00-46-480 | Sponsorships | \$ 500 | \$ 500 | \$ 500 | 0.00% | \$ - |
| | PDRMA Incent/Reimbur | \$ - | \$ 500 | \$ - | #DIV/0! | \$ 500 |
| Total | | \$ 509,492 | \$ 519,399 | \$ 507,000 | -0.49% | \$ 12,399 |

| | | Draft 1 | | | | |
|------------------|---------------------------|---------------|--------------------|----------------------|------------------------|-----------------|
| Expense | | 2023 | Proposed | Proposed | Proposed | Proposed |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>2024 Budget</u> | <u>2023 Year End</u> | <u>Budget % Change</u> | <u>Change</u> |
| 50-01-00-50-500 | Wages-Full Time Salary | \$ 135,900 | \$ 135,900 | \$ 131,050.00 | 3.70% | \$ 4,850 |
| 50-01-00-50-505 | Wages-Front Desk | \$ 37,500 | \$ 37,500 | \$ 37,440.00 | 0.16% | \$ 60 |
| 50-01-00-50-501 | Wages-Marketing | \$ 50,000 | \$ 50,000 | \$ - | #DIV/0! | \$ 50,000 |
| 50-01-00-50-477 | Wages-Comuty Event Staff | \$ - | \$ 2,000.00 | \$ - | #DIV/0! | \$ 2,000 |
| 50-01-00-50-485 | Wages-Back to School | \$ - | \$ 3,500.00 | \$ 2,898.00 | 20.77% | \$ 602 |
| 50-01-00-50-606 | Wages- Concerts | | \$ 300.00 | | #DIV/0! | \$ 300 |
| 50-01-00-51-551 | Special Projects | \$ - | \$ 3,000.00 | \$ - | #DIV/0! | \$ 3,000 |
| 50-01-00-51-585 | Computer IT Consultant | \$ 15,000.00 | \$ 17,000.00 | \$ 15,351.00 | 10.74% | \$ 1,649 |
| 50-01-00-52-641 | Telephone and Internet | \$ 10,000.00 | \$ 10,600.00 | \$ 9,436.00 | 12.34% | \$ 1,164 |
| 50-01-00-52-644 | Cell Phones | \$ 480.00 | \$ 1,200.00 | \$ - | #DIV/0! | \$ 1,200 |
| 50-01-00-52-649 | Credit Card Fees | \$ 10,000.00 | \$ 9,000.00 | \$ 3,689.00 | 143.97% | \$ 5,311 |
| 50-01-00-52-617 | Photo Cpr Service & Lease | \$ 4,000.00 | \$ 4,000.00 | \$ 2,015.00 | 98.51% | \$ 1,985 |
| 50-01-00-52-610 | Computer Software & Lisc | \$ - | \$ 7,500.00 | \$ - | #DIV/0! | \$ 7,500 |
| 50-01-00-55-750 | New Office Equipment | \$ 2,000.00 | \$ 2,000.00 | \$ 32.00 | 6150.00% | \$ 1,968 |
| 50-01-00-55-761 | Marketing & Promotions | \$ 9,000.00 | \$ 4,000.00 | \$ 3,168.00 | 26.26% | \$ 832 |
| 50-01-00-52-612 | Print & Distrib of Info | \$ 18,800.00 | \$ 8,000.00 | \$ - | #DIV/0! | \$ 8,000 |
| 50-01-00-53-655 | Equipment Maintenance | \$ 250.00 | \$ 500.00 | \$ - | #DIV/0! | \$ 500 |
| 50-01-00-52-643 | Other Contractual | \$ 3,500.00 | \$ 4,000.00 | \$ 3,084.00 | 29.70% | \$ 916 |

| | | | | | | |
|--|--------------------------|----------------------|----------------------|----------------------|----------------|---------------------|
| 50-01-00-55-785 | Staff Apparel | \$ - | \$ 1,000.00 | \$ - | #DIV/0! | \$ 1,000 |
| 50-01-00-52-611 | Job Posting | \$ - | \$ 500.00 | \$ - | #DIV/0! | \$ 500 |
| 50-01-00-50-485 | Back to School Event | \$ - | \$ 2,300.00 | \$ - | #DIV/0! | \$ 2,300 |
| 50-01-00-52-614 | Concerts Vendors | \$ - | \$ 12,000.00 | \$ 4,920.00 | 143.90% | \$ 7,080 |
| 50-01-00-55-606 | Concert Supplies | \$ - | \$ 3,000.00 | \$ - | #DIV/0! | \$ 3,000 |
| 50-01-00-55-796 | Community Event Supplies | \$ - | \$ 4,000.00 | \$ - | #DIV/0! | \$ 4,000 |
| 50-01-00-55-795 | Recreation Supplies | \$ - | \$ 500.00 | \$ - | #DIV/0! | \$ 500 |
| 50-01-00-54-700 | Professional Development | \$ 4,000.00 | \$ 5,000.00 | \$ 1,394.00 | 72.12% | \$ 3,606 |
| 50-01-00-54-720 | Dues & Licensing Fees | \$ 15,208.00 | \$ 12,500.00 | \$ 6,134.00 | 103.78% | \$ 6,366 |
| 50-01-00-52-721 | Memberships/Sub. | \$ - | \$ 3,000.00 | \$ - | #DIV/0! | \$ 3,000 |
| 50-01-00-55-790 | Office Supplies | \$ 2,000.00 | \$ 2,000.00 | \$ 1,260.00 | 58.73% | \$ 740 |
| 50-02-00-52-637 | Utilities Natural Gas | \$ 15,000.00 | \$ 16,750.00 | \$ 14,751.00 | 13.55% | \$ 1,999 |
| 50-02-00-52-638 | Utilities Electricity | \$ 22,000.00 | \$ 22,000.00 | \$ 20,680.00 | 6.38% | \$ 1,320 |
| 50-02-00-52-639 | Utilities Water | \$ 15,000.00 | \$ 15,000.00 | \$ 9,790.00 | -34.73% | \$ (5,210) |
| 50-02-00-52-640 | Facility Alarms | \$ - | \$ 3,500.00 | \$ 2,887.00 | 21.23% | \$ 613 |
| 50-02-00-52-630 | Scavenger Service | \$ 10,000.00 | \$ 8,000.00 | \$ 5,521.00 | 44.90% | \$ 2,479 |
| 50-01-00-50-545 | Mileage Reimb. | \$ - | \$ 300.00 | \$ - | #DIV/0! | \$ 300 |
| 50-01-00-55-796 | Staff Appreciation | \$ 750.00 | \$ 750.00 | \$ - | #DIV/0! | \$ 750 |
| 50-01-00-50-510 | PDRMA Health Insurance | \$ 85,000.00 | \$ 106,700.00 | \$ 78,421.00 | 36.06% | \$ 28,279 |
| Total | | \$ 465,388.00 | \$ 518,800.00 | \$ 353,921.00 | -23.95% | \$ 154,459 |
| Profit/Loss/Change | | \$ 44,104 | \$ 599 | \$ 153,079 | 247.09% | \$ (142,060) |
| Beginning Fund Balance 1/1/2023 | | \$ 325,305.00 | | | | |
| Estimated Year End Fund Balance 12/31/2023 | | \$ 582,459.00 | | | | |
| Proposed 2024 Fund Balance | | \$ 661,583.00 | | | | |

Recreation Rentals - Fund 55

| | | Draft 1 | | | | |
|------------------|---------------------------|------------------|--------------------|----------------------|------------------------|------------------|
| Revenue | | 2023 | Proposed | Proposed | Proposed | Proposed |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>2024 Budget</u> | <u>2023 Year End</u> | <u>Budget % Change</u> | <u>Change</u> |
| 55-13-00-43-450 | Proksa Center Rentals | \$ 25,000 | \$ 22,000 | \$ 16,000 | 37.50% | \$ 6,000 |
| 55-13-00-43-451 | Liberty Center Rentals | \$ 25,000 | \$ 15,000 | \$ 9,700 | 55% | \$ 5,300 |
| 55-13-00-43-452 | Liberty Center w/ Alcohol | \$ - | \$ 10,000 | \$ - | | |
| 55-13-00-43-455 | Athletic Fields | \$ 20,000 | \$ 20,000 | \$ 18,100 | 10.50% | \$ 1,900 |
| 55-13-00-53-471 | Park Rentals (outdoor) | \$ 5,000.00 | \$ 3,000.00 | \$ 6,000.00 | -50.00% | \$ (3,000) |
| Total | | \$ 75,000 | \$ 70,000 | \$ 49,800 | -33.60% | \$ 10,200 |

| | | Draft 1 | | | | |
|------------------|-----------------------|------------------|--------------------|----------------------|------------------------|------------------|
| Expense | | 2023 | Proposed | Proposed | Proposed | Proposed |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>2024 Budget</u> | <u>2023 Year End</u> | <u>Budget % Change</u> | <u>Change</u> |
| 55-13-00-50-505 | Wages-Rentals | \$ 25,584 | \$ 18,000 | \$ 7,200 | 150.00% | \$ 10,800 |
| 55-13-00-55-458 | Alcohol | \$ 37,500 | \$ 8,000 | \$ - | #DIV/0! | \$ 8,000 |
| 55-13-00-55-456 | Liberty Supplies | \$ 2,000 | \$ 2,000 | \$ - | #DIV/0! | \$ 2,000 |
| 55-13-00-55-457 | License | \$ 2,300 | \$ 2,350 | \$ 800 | 193.75% | \$ 1,550 |
| 55-13-00-55-753 | New Equipment | \$ 1,000 | \$ 3,000 | \$ - | #DIV/0! | \$ (1,000) |
| 55-13-00-40-458 | Taxes on Liquor | | \$ 2,000 | \$ - | #DIV/0! | \$ 2,000 |
| 55-13-00-55-795 | Rental Supplies | \$ 500 | \$ 1,000 | \$ - | #DIV/0! | \$ 1,000 |
| 55-13-00-53-655 | Equipment Maintenance | \$ - | \$ 5,000 | \$ - | #DIV/0! | \$ 5,000 |
| Total | | \$ 68,884 | \$ 41,350 | \$ 8,000 | -88.39% | \$ 29,350 |

| | | | | | |
|---------------------------|-----------------|------------------|------------------|----------------|--------------------|
| Profit/Loss/Change | \$ 6,116 | \$ 28,650 | \$ 41,800 | 583.45% | \$ (19,150) |
|---------------------------|-----------------|------------------|------------------|----------------|--------------------|

| | |
|--|---------------|
| Beginning Fund Balance 1/1/2023 | \$ 325,305.00 |
| Estimated Year End Fund Balance 12/31/2023 | \$ 582,459.00 |
| Proposed 2024 Fund Balance | \$ 661,583.00 |

Recreation Special Events - Fund 54

| Revenue | | Draft 1 | | | | |
|-----------------|------------------|------------------|------------------|------------------|-----------------|------------------|
| | | 2023 | Proposed | Proposed | Proposed | Proposed |
| Account # | Description | Budget | 2024 Budget | 2023 Year End | Budget % Change | Change |
| 54-10-00-46-410 | Brewfest | \$ 20,000.00 | \$ 20,000 | \$ 10,000 | 100.00% | \$ 10,000 |
| 54-10-00-46-420 | Halloween Events | \$ 3,000.00 | \$ 1,000 | \$ - | #DIV/0! | \$ 1,000 |
| 54-10-00-46-430 | Winter Events | \$ - | \$ 5,500 | \$ - | #DIV/0! | \$ 5,500 |
| 54-10-00-46-440 | Spring Events | \$ 1,000.00 | \$ 2,000 | \$ - | #DIV/0! | \$ 2,000 |
| 54-10-00-46-450 | Summer Events | \$ 2,000.00 | \$ 2,000 | \$ - | #DIV/0! | \$ 2,000 |
| 54-10-00-46-460 | New Events | \$ - | \$ 1,000 | \$ - | #DIV/0! | \$ 1,000 |
| 54-10-00-46-480 | Sponsorships | \$ - | \$ 5,000 | \$ - | #DIV/0! | \$ 5,000 |
| Total | | \$ 26,000 | \$ 36,500 | \$ 10,000 | 265.00% | \$ 26,500 |

| Expense | | Draft 1 | | | | |
|-----------------|--------------------------|-------------|-------------|---------------|-----------------|-------------|
| | | 2023 | Proposed | Proposed | Proposed | Proposed |
| Account # | Description | Budget | 2024 Budget | 2023 Year End | Budget % Change | Change |
| 54-10-00-50-410 | Wages-Brewfest | \$ - | \$ 1,200 | \$ - | #DIV/0! | \$ 1,200 |
| 54-10-00-50-420 | Wages-Halloween Events | \$ 3,000 | \$ 400 | \$ - | #DIV/0! | \$ 400 |
| 54-10-00-50-430 | Wages- Winter Events | \$ 1,500.00 | \$ 500 | \$ 365 | -100.00% | \$ 135 |
| 54-10-00-50-440 | Wages-Spring Events | \$ - | \$ 300 | \$ - | #DIV/0! | \$ - |
| 54-10-00-50-450 | Wages-Summer Events | \$ - | \$ 200 | \$ - | #DIV/0! | \$ 200 |
| 54-10-00-50-460 | Wages-New Events | \$ - | \$ 200 | \$ - | #DIV/0! | \$ 200 |
| 54-10-00-55-410 | Brewfest Supplies | \$ 20,000 | \$ 1,000 | \$ 14,237 | -1323.70% | \$ (13,237) |
| 54-10-00-55-411 | Brewfest Shirts | \$ - | \$ 2,100 | \$ - | #DIV/0! | \$ 2,100 |
| 54-10-00-55-412 | Brewfest Beer Vendors | \$ - | \$ 6,000 | \$ - | #DIV/0! | \$ 6,000 |
| 54-10-00-55-413 | Brewfest Ice | \$ - | \$ 900 | \$ - | #DIV/0! | \$ 900 |
| 54-10-00-55-414 | Brewfest Fencing | \$ - | \$ 4,100 | \$ - | #DIV/0! | \$ 4,100 |
| 54-10-00-55-415 | Brewfest Toilets | \$ - | \$ 1,400 | \$ - | #DIV/0! | \$ 1,400 |
| 54-10-00-55-416 | Brewfest Entertainment | \$ - | \$ 3,500 | \$ - | #DIV/0! | \$ 3,500 |
| 54-10-00-55-420 | Halloween Event Supplies | \$ - | \$ 500 | \$ - | #DIV/0! | \$ 500 |
| 54-10-00-55-421 | Halloween Event Vendors | \$ - | \$ 300 | \$ - | #DIV/0! | \$ - |
| 54-10-00-55-430 | Winter Event Supplies | \$ - | \$ 1,600 | \$ - | #DIV/0! | \$ 1,600 |
| 54-10-00-55-431 | Winter Event Vendors | \$ - | \$ 2,000 | \$ - | #DIV/0! | \$ 2,000 |

| | | | | | | |
|-----------------|-----------------------|------------------|------------------|------------------|---------------|------------------|
| 54-10-00-55-440 | Spring Event Supplies | \$ 1,000.00 | \$ 700.00 | \$ 930.00 | -24.73% | \$ (230) |
| 54-10-00-55-441 | Spring Event Vendors | \$ - | \$ 500.00 | \$ - | #DIV/0! | \$ 500 |
| 54-10-00-55-450 | Summer Event Supplies | \$ 2,500.00 | \$ 500.00 | \$ - | #DIV/0! | \$ 500 |
| 54-10-0-55-451 | Summer Event Vendors | \$ - | \$ 200.00 | \$ - | #DIV/0! | \$ 200 |
| 54-10-00-55-460 | New Event Expenses | \$ - | \$ 300 | \$ - | #DIV/0! | \$ (230) |
| Total | | \$ 28,000 | \$ 28,400 | \$ 15,532 | 82.85% | \$ 11,738 |

Profit/Loss/Change \$ (2,000) \$ 8,100 \$ (5,532) 176.60% \$ 14,762

| | |
|--|---------------|
| Beginning Fund Balance 1/1/2023 | \$ 325,305.00 |
| Estimated Year End Fund Balance 12/31/2023 | \$ 582,459.00 |
| Proposed 2024 Fund Balance | \$ 661,583.00 |

Recreation Program Youth and Teen - Fund 51

| | | Draft 1 | | | | |
|------------------|--------------------------|------------------|--------------------|----------------------|------------------------|------------------|
| Revenue | | 2023 | Proposed | Proposed | Proposed | Proposed |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>2024 Budget</u> | <u>2023 Year End</u> | <u>Budget % Change</u> | <u>Change</u> |
| 51-16-00-41-410 | Preschool | \$ 12,000 | \$ 3,000 | \$ 13,500 | -77.78% | \$ (10,500) |
| 51-16-00-41-415 | Early Childhood Programs | \$ 6,000 | \$ 8,500 | \$ - | #DIV/0! | \$ 8,500 |
| 51-16-00-41-420 | Youth Programs | \$ 10,000.00 | \$ 24,000 | \$ 26,898 | -10.77% | \$ (2,898) |
| 51-16-00-41-425 | Teen Programs | \$ 1,400.00 | \$ 1,500 | \$ 6,372 | -76.46% | \$ (4,872) |
| 51-16-00-41-430 | Summer Day Camp | \$ 69,000.00 | \$ 55,000 | \$ 47,918 | 14.78% | \$ 7,082 |
| 51-16-00-41-435 | New Programs | \$ - | \$ 5,000 | \$ - | #DIV/0! | \$ 5,000 |
| 51-16-00-46-480 | Sponsorships | \$ - | \$ 500 | \$ - | #DIV/0! | \$ 500 |
| Total | | \$ 98,400 | \$ 97,500 | \$ 94,688 | 2.97% | \$ 13,312 |

| | | Draft 1 | | | | |
|------------------|----------------------------|------------------|--------------------|----------------------|------------------------|------------------|
| Expense | | 2023 | Proposed | Proposed | Proposed | Proposed |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>2024 Budget</u> | <u>2023 Year End</u> | <u>Budget % Change</u> | <u>Change</u> |
| 51-16-00-50-410 | Wages-Preschool | \$ 33,280 | \$ 1,500 | \$ 16,472 | -90.89% | \$ (14,972) |
| 51-16-00-50-415 | Wages-Early Chdhood Pgms | \$ - | \$ 200 | \$ - | #DIV/0! | \$ 200 |
| 51-16-00-50-420 | Wages - Youth Program | \$ 2,320 | \$ 2,000 | \$ - | #DIV/0! | \$ 2,000 |
| 51-16-00-50-425 | Wages-Teen Programs | \$ 1,000 | \$ 250 | \$ 2,040 | -87.75% | \$ (1,790) |
| 51-16-00-50-430 | Wages-Summer Day Camp | \$ 44,000 | \$ 40,000 | \$ 33,000 | 21.21% | \$ 7,000 |
| 51-16-00-55-410 | Preschool Supplies | \$ 2,000 | \$ 500 | \$ 112 | 346.43% | \$ 388 |
| 51-16-00-55-430 | Summer Day Camp Supplies | \$ 2,000 | \$ 1,000 | \$ 759 | 31.75% | \$ 241 |
| 51-16-00-52-430 | Summer Day Camp Trips | \$ 9,000 | \$ 5,000 | \$ 3,652 | 36.91% | \$ 1,348 |
| 51-16-00-55-425 | Teen Program Supplies | \$ 1,000 | \$ 1,000 | \$ - | #DIV/0! | \$ 1,000 |
| 51-16-00-55-415 | Early ChdhoodProgram Sup | \$ 1,750 | \$ 500 | \$ 84 | -95.20% | \$ (1,666) |
| 51-16-00-55-420 | Youth Program Supplies | \$ 2,000 | \$ 1,000 | \$ 324 | -308.64% | \$ 676 |
| 51-16-00-52-420 | Youth Program Contracts | \$ - | \$ 16,000 | \$ - | #DIV/0! | \$ 16,000 |
| 51-16-00-52-415 | Early ChdhoodPrgm Contrcts | \$ - | \$ 6,000 | \$ - | #DIV/0! | \$ 6,000 |
| 51-16-00-55-431 | Summer Camp Shirts | \$ 500.00 | \$ 1,100.00 | \$ 1,082.00 | 1.66% | \$ 18 |
| 51-16-00-55-432 | Summer Camp Food | \$ 500.00 | \$ 500.00 | \$ - | #DIV/0! | \$ 500 |
| 51-16-00-55-435 | New Program Expenses | \$ - | \$ 3,000 | \$ - | #DIV/0! | \$ 18 |
| Total | | \$ 99,350 | \$ 79,550 | \$ 57,525 | 38.29% | \$ 16,961 |

| | | | | | | | | | |
|---------------------------|----|-------|----|--------|----|--------|-----------|----|---------|
| Profit/Loss/Change | \$ | (950) | \$ | 17,950 | \$ | 37,163 | -4011.89% | \$ | (3,649) |
|---------------------------|----|-------|----|--------|----|--------|-----------|----|---------|

| | | |
|---------------------------------|----|------------|
| Beginning Fund Balance 1/1/2023 | \$ | 325,305.00 |
|---------------------------------|----|------------|

| | | |
|--|----|------------|
| Estimated Year End Fund Balance 12/31/2023 | \$ | 582,459.00 |
|--|----|------------|

| | | |
|----------------------------|----|------------|
| Proposed 2024 Fund Balance | \$ | 661,583.00 |
|----------------------------|----|------------|

Athletics Programs - Fund 52

| | | Draft 1 | | | | |
|-----------------|--------------------------------|------------------|------------------|------------------|-----------------|------------------|
| Revenue | | 2023 | Proposed | Proposed | Proposed | Proposed |
| Account # | Description | Budget | 2024 Budget | 2023 Year End | Budget % Change | Change |
| 52-09-00-41-420 | Youth Soccer | \$ 50,000 | \$ 50,000 | \$ 55,795 | -10.39% | \$ (5,795) |
| 52-09-00-41-425 | Futsal | \$ - | \$ 8,550 | \$ - | #DIV/0! | \$ 8,550 |
| 52-09-00-41-430 | Youth Baseball | \$ - | \$ 4,275 | \$ - | #DIV/0! | \$ 4,275 |
| 52-09-00-41-435 | Athletic Camps | \$ - | \$ 3,000 | \$ - | #DIV/0! | \$ 3,000 |
| 52-09-00-41-440 | Youth Athletic Contract Pgms | \$ - | \$ 5,000 | \$ - | #DIV/0! | \$ 5,000 |
| 52-09-00-41-450 | Adult Athletics | \$ 3,000.00 | \$ 500 | \$ - | -100.00% | \$ 500 |
| 52-09-00-41-455 | Adult Athletics Contract Pgrms | \$ - | \$ 500 | \$ - | #DIV/0! | \$ 500 |
| 52-09-00-41-460 | Adult Athletic Events | \$ - | \$ 100 | \$ - | #DIV/0! | \$ 100 |
| 52-09-00-41-465 | New Programs | \$ - | \$ 500 | \$ - | #DIV/0! | \$ 500 |
| 52-09-00-41-470 | Youth Athletic Special Event | \$ - | \$ 5,000 | \$ - | #DIV/0! | \$ 5,000 |
| 52-09-00-46-480 | Sponsorships | \$ 500.00 | \$ 500 | \$ 180 | 177.78% | \$ 320 |
| Total | | \$ 53,500 | \$ 77,925 | \$ 55,975 | 39.21% | \$ 27,745 |

| | | Draft 1 | | | | |
|-----------------|-----------------------------|-----------|-------------|---------------|-----------------|------------|
| Expense | | 2023 | Proposed | Proposed | Proposed | Proposed |
| Account # | Description | Budget | 2024 Budget | 2023 Year End | Budget % Change | Change |
| 52-09-00-50-420 | Wages-Youth Soccer | \$ 22,005 | \$ 10,000 | \$ 6,436 | 55.38% | \$ 3,564 |
| 52-09-00-50-425 | Wages-Youth Futsal | \$ - | \$ 2,000 | \$ - | #DIV/0! | \$ 2,000 |
| 52-09-00-50-430 | Wages - Youth Baseball | \$ - | \$ 1,200 | \$ - | #DIV/0! | \$ 1,200 |
| 52-09-00-50-435 | Wages-Athletic Camps | \$ - | \$ 500 | \$ - | #DIV/0! | \$ 500 |
| 52-09-00-50-450 | Wages-Adult Athletics | \$ - | \$ 100 | \$ - | #DIV/0! | \$ 100 |
| 52-09-00-50-460 | Wages -Adult Athletic Evnts | \$ - | \$ 100 | \$ - | #DIV/0! | \$ 100 |
| 52-09-00-55-420 | Youth Soccer Program Exp | \$ 13,000 | \$ 5,500 | \$ 2,290 | 140.17% | \$ 3,210 |
| 52-09-00-55-425 | Youth Futsal Program Exp | \$ - | \$ 2,500 | \$ - | #DIV/0! | \$ 2,500 |
| 52-09-00-55-430 | Youth Baseball Program Exp | \$ - | \$ 1,000 | \$ - | #DIV/0! | \$ 1,000 |
| 52-09-00-55-435 | Athletic Camp Program Exp | \$ - | \$ 1,000 | \$ - | #DIV/0! | \$ 1,000 |
| 52-09-00-55-450 | Adult Athletic Program Exp | \$ - | \$ 200 | \$ - | #DIV/0! | \$ 200 |
| 52-09-00-55-460 | Adult Event Program Exp | \$ - | \$ 50 | \$ - | #DIV/0! | \$ 50 |
| 52-09-00-55-440 | Youth Athletic Cont Pgm Exp | \$ - | \$ 4,000 | \$ 5,167 | -22.59% | \$ (1,167) |

| | | | | | | |
|---------------------------|------------------------------|-------------------|------------------|------------------|------------------|-------------------|
| 52-09-00-55-455 | Adult Athletic Cont Pgm Exp | \$ - | \$ 300 | \$ - | #DIV/0! | \$ 300 |
| 52-09-00-55-421 | Youth Soccer Uniforms | \$ 20,000 | \$ 15,000 | \$ 10,132 | 48.05% | \$ 4,868 |
| 52-09-00-55-426 | Futsal Uniforms | \$ - | \$ 3,000 | \$ - | #DIV/0! | \$ 3,000 |
| 52-09-00-55-431 | Youth Baseball Uniforms | \$ - | \$ 1,000 | \$ - | #DIV/0! | \$ 1,000 |
| 52-09-00-55-422 | Youth Soccer Awards | \$ 1,000.00 | \$ 2,500.00 | \$ - | #DIV/0! | \$ 2,500 |
| 52-09-00-55-432 | Youth Baseball Awards | \$ - | \$ 500.00 | \$ - | #DIV/0! | \$ 500 |
| 52-09-00-55-423 | Soccer Recognition Banquet | \$ - | \$ 3,000.00 | \$ - | #DIV/0! | \$ 3,000 |
| 52-09-00-55-465 | New Program Expenses | \$ - | \$ 350.00 | \$ - | #DIV/0! | \$ 350 |
| 52-09-00-55-470 | Youth Athletic Special Event | \$ - | \$ 4,000.00 | \$ - | #DIV/0! | |
| Total | | \$ 56,005 | \$ 57,800 | \$ 24,025 | 140.58% | \$ 29,775 |
| Profit/Loss/Change | | \$ (2,505) | \$ 20,125 | \$ 31,950 | -1375.45% | \$ (2,030) |

| | |
|--|---------------|
| Beginning Fund Balance 1/1/2023 | \$ 325,305.00 |
| Estimated Year End Fund Balance 12/31/2023 | \$ 582,459.00 |
| Proposed 2024 Fund Balance | \$ 661,583.00 |

Recreation Programs Adults - Fund 53

| | | Draft 1 | | | | |
|------------------|-----------------------|------------------|--------------------|----------------------|------------------------|------------------|
| Revenue | | 2023 | Proposed | Proposed | Proposed | Proposed |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>2024 Budget</u> | <u>2023 Year End</u> | <u>Budget % Change</u> | <u>Change</u> |
| 53--12-00-41-600 | Adult Programs | \$ 5,000.00 | \$ 3,000 | \$ 939 | -81.22% | \$ 2,061 |
| 53-12-00-41-610 | Active Adult Programs | \$ 5,000.00 | \$ 3,000 | \$ 2,160 | 38.89% | \$ 840 |
| 53-12-00-41-615 | Adult Day Trips | \$ - | \$ 6,400 | \$ - | #DIV/0! | \$ 6,400 |
| 53-12-00-41-620 | Extended Adult Trips | \$ - | \$ 73,000 | \$ - | #DIV/0! | \$ 73,000 |
| 53-12-00-41-625 | Adult Lunches | \$ - | \$ 1,000 | \$ - | #DIV/0! | \$ 1,000 |
| 53-12-00-41-630 | New Programs | \$ - | \$ 1,500 | \$ - | #DIV/0! | \$ 1,500 |
| Total | | \$ 10,000 | \$ 87,900 | \$ 3,099 | 2736.40% | \$ 84,801 |

| | | Draft 1 | | | | |
|------------------|--------------------------------|-----------------|--------------------|----------------------|------------------------|------------------|
| Expense | | 2023 | Proposed | Proposed | Proposed | Proposed |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>2024 Budget</u> | <u>2023 Year End</u> | <u>Budget % Change</u> | <u>Change</u> |
| 53-12-00-50-600 | Wages-Adult Programs | \$ - | \$ 100 | \$ - | #DIV/0! | \$ 100 |
| 53-12-00-50-610 | Wages-Active Adult Programs | \$ - | \$ 100 | \$ - | #DIV/0! | \$ 100 |
| 53-12-00-50-615 | Wages-Adult Day Trips | \$ - | \$ 100 | \$ - | #DIV/0! | \$ 100 |
| 53-12-00-50-620 | Wages-Extended Adult Trips | \$ - | \$ 100 | \$ - | #DIV/0! | \$ 100 |
| 53-12-00-50-625 | Wages-Adult Lunches | \$ - | \$ 100 | \$ - | #DIV/0! | \$ 100 |
| 53-12-00-50-630 | Wages - New Programs | \$ - | \$ 100 | \$ - | #DIV/0! | \$ 100 |
| 53-12-00-55-600 | Adult Program Expense | \$ - | \$ 200 | \$ 34 | 83.00% | \$ 166 |
| 53-12-00-55-610 | Active Adult Program Expense | \$ 3,800 | \$ 200 | \$ 1,293 | -84.53% | \$ (1,093) |
| 53-12-00-52-600 | Adult Program Contracts Exp | \$ 5,500 | \$ 2,400 | \$ 2,016 | 19.05% | \$ 384 |
| 53-12-00-52-610 | Active Adult Contract Expense | \$ - | \$ 2,400 | \$ - | #DIV/0! | \$ 2,400 |
| 53-12-00-52-616 | Adult Day Trips Tickets | \$ - | \$ 1,000 | \$ - | #DIV/0! | \$ 1,000 |
| 53-12-00-52-617 | Adult Day Trips Meals | \$ - | \$ 1,000 | \$ - | #DIV/0! | \$ 1,000 |
| 53-12-00-52-618 | Adult Day Trip Transportation | \$ 275 | \$ 4,000 | \$ 972 | 311.52% | \$ 3,028 |
| 53-12-00-52-620 | Extended Trip Contract Expense | \$ - | \$ 71,000 | \$ - | #DIV/0! | \$ 71,000 |
| 53-12-00-52-625 | Adult Lunches Restaurants | \$ - | \$ 400 | \$ - | #DIV/0! | \$ 400 |
| 53-12-00-55-630 | New Program Expenses | \$ - | \$ 1,000 | \$ - | #DIV/0! | \$ 1,000 |
| Total | | \$ 9,575 | \$ 84,200 | \$ 4,315 | 1851.33% | \$ 79,885 |

| | | | | | | | | | |
|---------------------------|----|-----|----|-------|----|---------|----------|----|-------|
| Profit/Loss/Change | \$ | 425 | \$ | 3,700 | \$ | (1,216) | -386.12% | \$ | 4,916 |
|---------------------------|----|-----|----|-------|----|---------|----------|----|-------|

| | | |
|--|----|------------|
| Beginning Fund Balance 1/1/2023 | \$ | 325,305.00 |
| Estimated Year End Fund Balance 12/31/2023 | \$ | 582,459.00 |
| Proposed 2024 Fund Balance | \$ | 661,583.00 |

Scholarship - Fund 15

| Revenue | | Draft 1 | | | | |
|-----------------|---------------------|--------------------|-----------------------------|-------------------------------|---------------------------------|------------------------|
| Account# | Description | 2023 Budget | Proposed 2024 Budget | Proposed 2023 Year End | Proposed Budget % Change | Proposed Change |
| 15-00-00-46-489 | Scholarship Revenue | \$ 10,000 | \$ - | \$ - | #DIV/0! | \$ - |
| 15-00-00-46-480 | Sponsorships | \$ 100 | \$ - | \$ - | #DIV/0! | \$ - |
| Total | | \$ 10,100 | \$ - | \$ - | #DIV/0! | \$ - |

| Expense | | Draft 1 | | | | |
|---------------------------|--------------------|--------------------|-----------------------------|-------------------------------|---------------------------------|------------------------|
| Account# | Description | 2023 Budget | Proposed 2024 Budget | Proposed 2023 Year End | Proposed Budget % Change | Proposed Change |
| 15-00-00-52-466 | Scholarships | \$ 17,100 | \$ 7,500 | \$ 4,000 | 87.50% | \$ 3,500 |
| Total | | \$ 17,100 | \$ 7,500 | \$ 4,000 | -76.61% | \$ 3,500 |
| Profit/Loss/Change | | \$ (7,000) | \$ (7,500) | \$ (4,000) | 87.50% | \$ (3,500) |

| | |
|--|--------------|
| Beginning Fund Balance 1/1/2023 | \$ 81,024.00 |
| Estimated Year End Fund Balance 12/31/2023 | \$ 77,024.00 |
| Proposed 2024 Fund Balance | \$ 69,524.00 |

Social Security - Fund 21

| Revenue | | Draft 1 | | | | |
|------------------|--------------------|--------------------|-----------------------------|-------------------------------|---------------------------------|------------------------|
| <u>Account #</u> | <u>Description</u> | <u>2023 Budget</u> | <u>Proposed 2024 Budget</u> | <u>Proposed 2023 Year End</u> | <u>Proposed Budget % Change</u> | <u>Proposed Change</u> |
| 21-00-00-40-400 | Property Taxes | \$ 94,435 | \$ 97,268 | \$ 89,795 | 8.32% | \$ 7,473 |
| Total | | \$ 94,435 | \$ 97,268 | \$ 89,795 | 8.32% | \$ 7,473 |

| Expense | | Draft 1 | | | | |
|---------------------------|--------------------|--------------------|-----------------------------|-------------------------------|---------------------------------|------------------------|
| <u>Account #</u> | <u>Description</u> | <u>2023 Budget</u> | <u>Proposed 2024 Budget</u> | <u>Proposed 2023 Year End</u> | <u>Proposed Budget % Change</u> | <u>Proposed Change</u> |
| 21-00-00-50-530 | Social Security | \$ 60,000 | \$ 59,477 | \$ 47,219 | 25.96% | \$ 12,258 |
| 21-00-00-50-535 | Medicare | \$ 15,000 | \$ 13,910 | \$ 11,043 | 25.96% | \$ 2,867 |
| Total | | \$ 75,000 | \$ 73,387 | \$ 58,262 | 25.96% | \$ 15,125 |
| Profit/Loss/Change | | \$ 19,435 | \$ 23,881 | \$ 31,533 | -24.27% | \$ (7,652) |

| | |
|--|---------------|
| Beginning Fund Balance 1/1/2023 | \$ 81,190.00 |
| Estimated Year End Fund Balance 12/31/2023 | \$ 112,723.00 |
| Proposed 2024 Fund Balance | \$ 136,604.47 |

IMRF - Fund 22

| Revenue | | Draft 1 | | | | |
|------------------|--------------------|--------------------|-----------------------------|-------------------------------|---------------------------------|------------------------|
| Account # | Description | 2023 Budget | Proposed 2024 Budget | Proposed 2023 Year End | Proposed Budget % Change | Proposed Change |
| 22-00-00-40-400 | Property Taxes | \$ 101,661 | \$ 104,711 | \$ 96,665 | 8.32% | \$ 8,046 |
| Total | | \$ 101,661 | \$ 104,711 | \$ 96,665 | 8.32% | \$ 8,046 |

| Expense | | Draft 1 | | | | |
|---------------------------|--------------------|--------------------|-----------------------------|-------------------------------|---------------------------------|------------------------|
| Account # | Description | 2023 Budget | Proposed 2024 Budget | Proposed 2023 Year End | Proposed Budget % Change | Proposed Change |
| 22-00-00-50-525 | IMRF | \$ 90,000 | \$ 90,000 | \$ 62,044 | 45.06% | \$ 27,956 |
| Total | | \$ 90,000 | \$ 90,000 | \$ 62,044 | -31.06% | \$ 27,956 |
| Profit/Loss/Change | | \$ 11,661 | \$ 14,711 | \$ 34,621 | -57.51% | \$ (19,910) |

| | |
|--|---------------|
| Beginning Fund Balance 1/1/2023 | \$ 141,192.00 |
| Estimated Year End Fund Balance 12/31/2023 | \$ 257,003.00 |
| Proposed 2024 Fund Balance | \$ 271,714.00 |

Liability - Fund 23

| | | Draft 1 | | | | |
|------------------|---------------------|------------------|--------------------|----------------------|------------------------|-----------------|
| Revenue | | 2023 | Proposed | Proposed | Proposed | Proposed |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>2024 Budget</u> | <u>2023 Year End</u> | <u>Budget % Change</u> | <u>Change</u> |
| 23-00-00-40-400 | Property Taxes | \$ 56,765 | \$ 58,468 | \$ 53,975 | 8.32% | \$ 4,493 |
| 23-00-00-49-494 | PDRMA Safety Rebate | \$ - | \$ 500 | \$ - | #DIV/0! | \$ 500 |
| Total | | \$ 56,765 | \$ 58,968 | \$ 53,975 | 9.25% | \$ 4,993 |

| | | Draft 1 | | | | |
|---------------------------|-------------------------------|------------------|--------------------|----------------------|------------------------|-------------------|
| Expense | | 2023 | Proposed | Proposed | Proposed | Proposed |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>2024 Budget</u> | <u>2023 Year End</u> | <u>Budget % Change</u> | <u>Change</u> |
| 23-00-00-50-500 | Wages-Full Time Salary | \$ 8,000 | \$ 9,000 | \$ 8,000 | 12.50% | \$ 1,000 |
| 23-00-00-50-540 | Unemployment Reimbursement | \$ 5,000 | \$ - | \$ 5,000 | -100.00% | \$ (5,000) |
| 23-00-00-50-546 | Safety Incentive | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0.00% | \$ - |
| 23-00-00-51-551 | Special Projects | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0.00% | \$ - |
| 23-00-00-52-627 | Property & Casualty Insurance | \$ 35,000 | \$ 37,000.00 | \$ 32,098 | 15.27% | \$ 4,902 |
| 23-00-00-52-629 | Background Checks | \$ - | \$ 2,000.00 | \$ - | #DIV/0! | \$ 2,000 |
| 23-00-00-55-750 | Equipment & Safety Supplies | \$ - | \$ 2,500.00 | \$ - | #DIV/0! | \$ 2,500 |
| 23-00-00-54-700 | Staff Training & Testing | \$ - | \$ 2,500.00 | \$ - | #DIV/0! | \$ 2,500 |
| 23-00-00-55-795 | First Aid Kit Supplies | \$ - | \$ 750.00 | \$ - | #DIV/0! | \$ 750 |
| Total | | \$ 52,000 | \$ 57,750 | \$ 49,098 | 17.62% | \$ 8,652 |
| Profit/Loss/Change | | \$ 7,562 | \$ 1,218 | \$ 4,877 | -35.51% | \$ (4,159) |

| | |
|--|--------------|
| Beginning Fund Balance 1/1/2023 | \$ 62,415.00 |
| Estimated Year End Fund Balance 12/31/2023 | \$ 57,292.00 |
| Proposed 2024 Fund Balance | \$ 58,510.00 |

Audit - Fund 24

| Revenue | | Draft 1 | | | | |
|------------------|--------------------|--------------------|-----------------------------|-------------------------------|---------------------------------|------------------------|
| <u>Account #</u> | <u>Description</u> | <u>2023 Budget</u> | <u>Proposed 2024 Budget</u> | <u>Proposed 2023 Year End</u> | <u>Proposed Budget % Change</u> | <u>Proposed Change</u> |
| 24-00-00-40-400 | Property Taxes | \$ 25,021 | \$ 24,084 | \$ 24,534 | -1.83% | \$ (487) |
| Total | | \$ 25,021 | \$ 24,084 | \$ 24,534 | -1.83% | \$ (487) |

| Expense | | Draft 1 | | | | |
|---------------------------|------------------------|--------------------|-----------------------------|-------------------------------|---------------------------------|------------------------|
| <u>Account #</u> | <u>Description</u> | <u>2023 Budget</u> | <u>Proposed 2024 Budget</u> | <u>Proposed 2023 Year End</u> | <u>Proposed Budget % Change</u> | <u>Proposed Change</u> |
| 24-00-00-51-550 | Audit Fees | \$ 16,000 | \$ 18,000 | \$ 6,000 | 200.00% | \$ 12,000 |
| 24-00-00-51-560 | Accounting Service Fee | \$ 18,500 | \$ 6,000 | \$ 36,399 | -83.52% | \$ (30,399) |
| Total | | \$ 34,500 | \$ 24,000 | \$ 42,399 | -43.39% | \$ (18,399) |
| Profit/Loss/Change | | \$ 7,562 | \$ 84 | \$ (17,865) | -100.47% | \$ 17,912 |

| | |
|--|----------------|
| Beginning Fund Balance 1/1/2023 | \$ (18,911.00) |
| Estimated Year End Fund Balance 12/31/2023 | \$ (36,776.00) |
| Proposed 2024 Fund Balance | \$ (36,692.00) |

Security & Safety - Fund 25

| Revenue | | Draft 1 | | | | |
|------------------|--------------------|------------------|--------------------|----------------------|------------------------|-----------------|
| | | 2023 | Proposed | Proposed | Proposed | Proposed |
| Account # | Description | Budget | 2024 Budget | 2023 Year End | Budget % Change | Change |
| 25-00-00-40-400 | Property Taxes | \$ 17,546 | \$ 18,072 | \$ 16,682 | 8.33% | \$ (864) |
| Total | | \$ 17,546 | \$ 18,072 | \$ 16,682 | -4.92% | \$ (864) |

| Expense | | Draft 1 | | | | |
|---------------------------|-----------------------|------------------|--------------------|----------------------|------------------------|-------------------|
| | | 2023 | Proposed | Proposed | Proposed | Proposed |
| Account # | Description | Budget | 2024 Budget | 2023 Year End | Budget % Change | Change |
| 25-00-00-50-505 | City Services | \$ 18,000 | \$ 14,000 | \$ 1,851 | 656.35% | \$ 12,149 |
| 25-00-00-52-615 | Equipment Maintenance | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0.00% | \$ - |
| 25-00-00-55-750 | New Equipment | \$ 7,000 | \$ 2,000 | \$ 6,834 | -70.73% | \$ (4,834) |
| Total | | \$ 27,000 | \$ 18,000 | \$ 10,685 | -60.43% | \$ 7,315 |
| Profit/Loss/Change | | \$ 7,562 | \$ 72 | \$ 5,997 | -20.69% | \$ (8,179) |

| | |
|--|--------------|
| Beginning Fund Balance 1/1/2023 | \$ 68,107.00 |
| Estimated Year End Fund Balance 12/31/2023 | \$ 74,104.00 |
| Proposed 2024 Fund Balance | \$ 74,176.00 |

Special Recreation - Fund 26

| | | Draft 1 | | | | |
|------------------|--------------------|-------------------|--------------------|----------------------|------------------------|-----------------|
| Revenue | | 2023 | Proposed | Proposed | Proposed | Proposed |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>2024 Budget</u> | <u>2023 Year End</u> | <u>Budget % Change</u> | <u>Change</u> |
| 26-00-00-40-400 | Property Taxes | \$ 186,000 | \$ 191,580 | \$ 186,000 | 3.00% | \$ 5,580 |
| Total | | \$ 186,000 | \$ 191,580 | \$ 186,000 | 3.00% | \$ 5,580 |

| | | Draft 1 | | | | |
|---------------------------|---------------------------------|-------------------|--------------------|----------------------|------------------------|--------------------|
| Expense | | 2023 | Proposed | Proposed | Proposed | Proposed |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>2024 Budget</u> | <u>2023 Year End</u> | <u>Budget % Change</u> | <u>Change</u> |
| 26-00-00-50-500 | Wages-Full Time Salary | \$ - | \$ 23,799 | \$ - | #DIV/0! | \$ 23,799 |
| 26-00-00-50-505 | Wages-Inclusion | \$ 10,000 | \$ 10,000 | \$ - | #DIV/0! | \$ 10,000 |
| 26-00-00-52-645 | WSSRA Contribution | \$ 135,000 | \$ 152,000 | \$ 143,559 | 5.88% | \$ 8,441 |
| 26-00-0056-805 | ADA Improvements | \$ - | \$ 2,500 | \$ - | #DIV/0! | \$ 2,500 |
| 26-00-00-55-799 | Special Recreation Expenditures | \$ - | \$ 2,500 | \$ - | #DIV/0! | \$ 2,500 |
| Total | | \$ 145,000 | \$ 190,799 | \$ 143,559 | -0.99% | \$ 47,240 |
| Profit/Loss/Change | | \$ 41,000 | \$ 782 | \$ 42,441 | 3.51% | \$ (41,660) |

| | |
|--|---------------|
| Beginning Fund Balance 1/1/2023 | \$ 160,005.00 |
| Estimated Year End Fund Balance 12/31/2023 | \$ 202,446.00 |
| Proposed 2024 Fund Balance | \$ 203,227.50 |

Debt Service - Fund 31

| Revenue | | Draft 1 | | | | |
|------------------|--------------------|-------------------|--------------------|----------------------|------------------------|-------------------|
| | | 2023 | Proposed | Proposed | Proposed | Proposed |
| Account # | Description | Budget | 2024 Budget | 2023 Year End | Budget % Change | Change |
| 31-00-00-40-400 | Property Taxes | \$ 301,848 | \$ 284,603 | \$ 298,478 | -4.65% | \$ (3,370) |
| Total | | \$ 301,848 | \$ 284,603 | \$ 298,478 | -4.65% | \$ (3,370) |

| Expense | | Draft 1 | | | | |
|---------------------------|--------------------|-------------------|--------------------|----------------------|------------------------|--------------------|
| | | 2023 | Proposed | Proposed | Proposed | Proposed |
| Account # | Description | Budget | 2024 Budget | 2023 Year End | Budget % Change | Change |
| 31-00-00-58-903 | Principal Payment | \$ 200,000 | \$ 212,500 | \$ 200,000 | 6.25% | \$ 12,500 |
| 31-00-00-58-905 | Interest Payment | \$ 71,050 | \$ 71,050 | \$ 71,050 | 0.00% | \$ - |
| 31-00-00-58-915 | Paying Agent Fees | \$ 1,000 | \$ 1,000 | \$ 633 | 57.98% | \$ 367 |
| Total | | \$ 272,050 | \$ 284,550 | \$ 271,683 | -0.13% | \$ 12,867 |
| Profit/Loss/Change | | \$ 7,562 | \$ 53 | \$ 26,795 | 254.34% | \$ (16,237) |

| | |
|--|--------------|
| Beginning Fund Balance 1/1/2023 | \$ 15,491.00 |
| Estimated Year End Fund Balance 12/31/2023 | \$ 42,286.00 |
| Proposed 2024 Fund Balance | \$ 42,339.00 |

Capital Projects - Fund 41

| Revenue <u>Account #</u> | <u>Description</u> | 2023 <u>Budget</u> | Proposed <u>2024 Budget</u> | Draft 1 | | |
|-----------------------------|--------------------|-----------------------|--------------------------------|----------------------------------|------------------------------------|---------------------------|
| | | | | Proposed <u>2023 Year End</u> | Proposed <u>Budget % Change</u> | Proposed <u>Change</u> |
| | Bond Proceeds | | \$ - | \$ - | | |
| | Grant Revenue | | \$ - | \$ - | | \$ - |
| Total | | | | | | |

| Expense <u>Account #</u> | <u>Description</u> | 2023 <u>Budget</u> | Proposed <u>2024 Budget</u> | Draft 1 | | |
|-----------------------------|--------------------|-----------------------|--------------------------------|----------------------------------|------------------------------------|---------------------------|
| | | | | Proposed <u>2023 Year End</u> | Proposed <u>Budget % Change</u> | Proposed <u>Change</u> |
| 41-00-00-56-832 | Capital Projects | | \$ 158,000 | \$ 12,000 | | \$ 146,000 |
| 41-00-00-52-649 | Bank Fees | | \$ - | \$ - | | \$ - |
| Total | | \$ - | \$ 158,000 | \$ 12,000 | | \$ 146,000 |
| Profit/Loss/Change | | \$ - | \$ (158,000) | \$ (12,000) | | |

| | |
|--|---------------|
| Beginning Fund Balance 1/1/2023 | \$ 188,542.00 |
| Estimated Year End Fund Balance 12/31/2023 | \$ 176,542.00 |
| Proposed 2024 Fund Balance | \$ 18,542.00 |