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

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

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

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

27 Master Budget		2023 Audited	2024 Audited	2025 Audited	2026 Budget	2027 Budget
EXPENSE, CRC						
10-420-5001	FT ADMINISTRATION SALARIES				$ -	$ -
10-420-5002	FT CRC SALARIES	$ 278,569	$ 226,139	$ 245,058	$ 242,176	**$ 257,615**
10-420-5100	CUSTOMER SERVICE REPS, PT	$ 186,060	$ 195,163	$ 211,274	$ 249,565	**$ 247,643**
10-420-5110	LIFE GUARDS	$ 300,037	$ 321,733	$ 321,816	$ 386,578	**$ 405,924**
10-420-5115	LEAD LIFEGUARD	$ 82,606	$ 99,229	$ 102,520	$ 102,009	**$ 96,899**
10-420-5130	INSTRUCTORS- NON COMMISSIONED	$ 41,508	$ 43,104	$ 42,344	$ 53,444	**$ 62,634**
10-420-5131	PERSONAL TRAINER	$ 31,396	$ 41,262	$ 50,781	$ 55,644	**$ 64,956**
10-420-5132	INSTRUCTORS-PUBLIC SWIM LESSON	$ 20,285	$ 24,706	$ 25,197	$ 30,789	**$ 36,207**
10-420-5133	INSTRUCTORS-PRIVATE SWIM LESSO	$ 10,772	$ 27,383	$ 31,046	$ 27,435	**$ 24,500**
10-420-5134	INSTRUCTORS-WATER AEROBIC	$ 14,760	$ 18,343	$ 19,273	$ 19,174	**$ 26,258**
10-420-5140	INSTRUCTORS-COMMISSIONED	$ 2,177	$ 5,220	$ 6,772	$ 4,106	$ -
10-420-5150	SWIM ASSISTANTS	$ 17,761	$ 24,098	$ 8,507	$ 18,084	**$ 20,488**
10-420-5151	SLIDE ATTENDANT	$ 20,552	$ 19,194	$ 989	$ -	$ -
10-420-5153	CHILD WATCH	$ 34,295	$ 38,531	$ 35,626	$ 44,380	**$ 44,524**
10-420-5154	CLIMBING WALL ATTENDANT	$ 36,722	$ 40,876	$ 36,839	$ 32,484	**$ 32,558**
10-420-5160	MAINTENANCE CUSTODIAN	$ 77,490	$ 98,902	$ 100,028	$ 118,383	**$ 128,110**
10-420-5180	MAINTENANCE WORKER	$ 70,133	$ 112,415	$ 115,752	$ 129,226	**$ 131,192**
10-420-5191	CONTRACTED SERVICES				$ 73,748	**$ 71,500**
10-420-5230	GYM/FACILITY SUPERVISOR	$ 58,191	$ 48,109	$ 53,457	$ 49,310	**$ 53,445**
10-420-5290	SPECIAL EVENT WORKER				$ -	$ -
10-420-5300	FICA				$ -	$ -
10-420-5304	HEALTH/DENTAL/LIFE INSURANCE				$ -	$ -
10-420-5311	SALES TAX EXPENSE	$ 59	$ 63	$ 22	$ -	$ -
10-420-5315	EQUIPMENT RENTAL				$ -	$ -
10-420-5318	POSTAGE				$ -	$ -
10-420-5321	OFFICE SUPPLY	$ 719	$ 1,063	$ 539	$ 650	**$ 800**
10-420-5323	AUTO MILEAGE		$ 200	$ -	$ 400	**$ 2,400**
10-420-5324	TRAINING & TRAVEL	$ 5,225	$ 7,450	$ 3,041	$ 14,018	**$ 13,092**
10-420-5329	SOFTWARE TECHNICAL SUPPORT					**$ 877**
10-420-5330	WATER, SEWER, SANITATION	$ 18,453	$ 25,457	$ 23,876	$ 22,329	**$ 26,795**
10-420-5332	NATURAL GAS	$ 225,729	$ 197,833	$ 158,283	$ 169,612	**$ 165,000**
10-420-5333	ELECTRICITY	$ 148,541	$ 140,838	$ 140,334	$ 138,688	**$ 152,557**
10-420-5334	TELEPHONE	$ 9,787	$ 6,709	$ 4,942	$ 7,000	**$ 8,000**
10-420-5335	CHEMICALS	$ 73,478	$ 64,165	$ 52,769	$ 91,204	**$ 100,525**
10-420-5336	IRRIGATION	$ 2,315	$ 511	$ 3,334	$ 4,025	**$ 4,428**
10-420-5340	UNIFORMS	$ 6,269	$ 6,828	$ 7,591	$ 13,328	**$ 10,684**
10-420-5347	SECURITY	$ 1,284	$ 1,419	$ 7,867	$ 7,500	**$ 8,000**
10-420-5349	PROGRAM SUPPLIES	$ 19,207	$ 18,686	$ 22,568	$ 25,280	**$ 27,910**
10-420-5350	MAINTENANCE REPAIRS	$ 54,122	$ 69,273	$ 85,803	$ 40,781	**$ 50,619**
10-420-5351	MAINTENANCE SUPPLIES	$ 31,065	$ 34,303	$ 40,650	$ 46,403	**$ 47,893**
10-420-5352	PROGRAM EQUIPMENT	$ 22,740	$ 19,402	$ 8,594	$ 16,535	**$ 19,125**
10-420-5353	ADVERTISING		$ 26	$ 450	$ 1,100	**$ 1,100**
10-420-5354	AWARDS	$ 1,313	$ 1,625	$ 2,404	$ 2,285	**$ 3,050**
10-420-5355	SAFETY/MEDICAL	$ 1,721	$ 2,705	$ 1,409	$ 1,800	**$ 1,817**
10-420-5356	VEHICLE REPAIRS			$ 76	$ -	$ -
10-420-5357	VEHICLE O & M	$ 238	$ 288			$ -
10-420-5358	SALE ITEMS				$ -	$ -
10-420-5360	COST OF GOODS		$ 636			$ -
10-420-5363	RED CROSS	$ 5,911	$ 6,764	$ 7,701	$ 6,461	**$ 6,435**
10-420-5364	RENTAL ITEMS				$ -	$ -
10-420-5365	SPECIAL EVENT EXPENSE	$ 824	$ 1,036	$ 1,252	$ 725	**$ 800**
10-420-5367	SHARED SERVICES - IT		$ (2,050)		$ -	$ -
10-420-5369	SIGNAGE	$ 2,472	$ 1,421	$ 714	$ -	**$ 1,100**
10-420-5370	FURNITURE, FIXTURES & EQUIPMEN	$ 15,267	$ 6,053	$ 693	$ 1,100	**$ 900**
10-420-5371	FACILITY REPAIR & DEVELOPMENT	$ 15,371		$ 429	$ -	$ -
10-420-5372	INCLUSION SERVICES			$ -	$ -	$ -
10-420-5400	OPERATING CAPITAL EQUIPMENT		$ 19,590	$ 2,160	$ 21,700	**$ 11,999**
	CRC EXPENSE TOTAL	**$ 1,945,424**	**$ 2,010,721**	**$ 1,985,302**	**$ 2,269,459**	**$ 2,370,358**

27 Master Budget		2023 Audited	2024 Audited	2025 Audited	2026 Budget	2027 Budget
EXPENSE, PARKS						
10-430-5180	MAINTENANCE WORKER	$ 126,269	$ 111,679	$ 123,553	$ 111,403	**$ 138,231**
10-430-5191	CONTRACTED SERVICES			$ 28,891	$ 95,629	**$ 100,450**
10-430-5300	FICA				$ -	**$ -**
10-430-5304	HEALTH/LIFE INSURANCE				$ -	**$ -**
10-430-5315	EQUIPMENT RENTAL	$ 3,047	$ 2,326	$ 3,801	$ 4,000	**$ 8,300**
10-430-5323	AUTO MILEAGE					**$ 500**
10-430-5324	TRAINING & TRAVEL	$ 3,602	$ 2,957	$ 4,907	$ 4,000	**$ 5,550**
10-430-5329	SOFTWARE TECHNICAL SUPPORT				$ 14,000	**$ 14,000**
10-430-5330	WATER, SEWER, SANITATION	$ 3,939	$ 3,159	$ 4,466	$ 3,700	**$ 8,000**
10-430-5331	WATER LEASE	$ 355	$ 8	$ -	$ 1,000	**$ 1,000**
10-430-5332	NATURAL GAS	$ 2,292	$ 1,622	$ 1,249	$ 2,205	**$ 15,000**
10-430-5333	ELECTRICITY	$ 11,466	$ 11,060	$ 11,545	$ 11,245	**$ 23,000**
10-430-5334	TELEPHONE	$ 480	$ 1,152	$ 1,178	$ -	**$ -**
10-430-5335	CHEMICALS	$ 3,170	$ 10,368	$ 11,665	$ 3,000	**$ 3,000**
10-430-5336	IRRIGATION	$ 713	$ 3,317	$ 3,210	$ 6,450	**$ 4,428**
10-430-5340	UNIFORMS	$ 2,076	$ 1,428	$ 1,232	$ 2,500	**$ 2,500**
10-430-5350	MAINTENANCE REPAIR	$ 51,422	$ 20,992	$ 14,811	$ 16,420	**$ 18,062**
10-430-5351	MAINTENANCE SUPPLY	$ 11,652	$ 12,279	$ 12,613	$ 10,746	**$ 8,580**
10-430-5355	SAFETY/MEDICAL	$ 288				**$ -**
10-430-5356	VEHICLE REPAIRS	$ 7,698	$ 6,914	$ 7,044	$ 4,500	**$ 4,950**
10-430-5357	VEHICLE O&M	$ 11,826	$ 12,519	$ 7,111	$ 7,424	**$ 8,167**
10-430-5363	RED CROSS				$ -	**$ -**
10-430-5369	SIGNAGE				$ -	**$ -**
10-430-5370	FURNITURE,FIXTURES&EQUIPMENT	$ 6,869		$ 5,985	$ -	**$ 3,500**
10-430-5371	FACILITY REPAIR & DEVELOPMENT	$ 179			$ -	**$ -**
10-430-5372	INCLUSION SERVICES	$ 630			$ -	**$ -**
10-430-5374	SHARED SERVICES - MAINTENANCE			$ 993	$ 2,000	**$ 2,000**
10-430-5400	OPERATING CAPITAL EQUIPMENT			$ 2,110	$ 7,000	**$ 1,250**
	PARKS EXPENSE TOTAL	**$ 247,973**	**$ 202,511**	**$ 247,654**	**$ 307,222**	**$ 370,467**
EXPENSE, CONCESSIONS						
10-440-5200	CONCESSION OPERATOR	$ 270		$ -	$ -	**$ 1,260**
10-440-5210	CONCESSION ATTENDANT	$ 3,161	$ 3,094	$ 4,309	$ 5,900	**$ 5,225**
10-440-5300	FICA		$ 32		$ -	**$ -**
10-440-5311	SALES TAX EXPENSE	$ 4,301	$ 4,262	$ 4,730	$ 3,688	**$ 3,798**
10-440-5323	AUTO MILEAGE				$ -	**$ -**
10-440-5324	TRAINING/TRAVEL		$ 151	$ 338	$ 200	**$ 200**
10-440-5326	DUES		$ 270		$ 200	**$ 200**
10-440-5340	UNIFORMS				$ -	**$ -**
10-440-5349	PROGRAM SUPPLIES		$ 173	$ 4	$ -	**$ 500**
10-440-5350	MAINT REPAIRS	$ 4,977	$ 211	$ 1,268	$ 1,000	**$ 1,000**
10-440-5351	MAINT SUPPLY	$ 25		$ -	$ 250	**$ 250**
10-440-5357	VEHICLE O&M			$ -	$ 150	**$ 150**
10-440-5360	COST OF GOODS SOLD	$ 27,954	$ 29,481	$ 29,848	$ 29,500	**$ 30,385**
10-440-5370	FURNITURE, FIXTURES & EQUIPMEN	$ 219	$ 101	$ -	$ 500	**$ 500**
	CONCESSIONS EXPENSE TOTAL	**$ 40,907**	**$ 38,494**	**$ 40,498**	**$ 41,388**	**$ 43,468**
EXPENSE, MARKETING						
10-450-5312	NEWSLETTER	$ 3,124	$ 3,392	$ 3,735	$ 3,780	**$ 2,880**
10-450-5313	WEBSITE	$ 10,340	$ 3,646	$ 4,256	$ -	**$ -**
10-450-5317	PRINTING	$ 21,446	$ 20,886	$ 16,990	$ 26,500	**$ 28,034**
10-450-5318	POSTAGE	$ 16,067	$ 19,575	$ 17,638	$ 28,000	**$ 28,000**
10-450-5321	MISC. OFFICE SUPPLIES	$ 118	$ 90	$ -	$ -	**$ -**
10-450-5324	TRAINING/TRAVEL				$ -	**$ -**
10-450-5329	SOFTWARE TECHNICAL SUPPORT	$ 1,111	$ 257	$ 119	$ 6,399	**$ 1,620**
10-450-5346	CONSULTING	$ 6,678	$ 35,246	$ 47,500	$ 57,080	**$ 56,580**
10-450-5349	PROGRAM SUPPLIES				$ -	**$ -**
10-450-5353	ADVERTISING	$ 11,357	$ 7,447	$ 14,626	$ 8,800	**$ 8,550**
10-450-5354	AWARDS	$ 1,085	$ 43		$ -	**$ -**
10-450-5365	SPECIAL EVENTS EXPENSE	$ 1,193	$ 1,239	$ 28	$ 2,450	**$ 5,000**
10-450-5368	PROMOTIONAL ITEMS	$ 5,852	$ 5,380	$ 7,271	$ 10,000	**$ 6,000**
10-450-5370	FURNITURE, FIXTURES & EQUIPMEN	$ 5,318	$ 136	$ -	$ 2,500	**$ -**
10-450-5400	OPERATING CAPITAL EQUIPMENT					**$ -**
	MARKETING EXPENSE TOTAL	**$ 83,689**	**$ 97,201**	**$ 112,164**	**$ 145,509**	**$ 136,664**

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

27 Master Budget		2023 Audited	2024 Audited	2025 Audited	2026 Budget	2027 Budget
EXPENSE, FLEX REC						
10-470-5100	CUSTOMER SERVICE REPS, PT				$ -	$ -
10-470-5130	INSTRUCTORS- NON COMMISSIONED	$ 9,518	$ 11,550	$ 8,475	$ 14,080	$ -
10-470-5131	PERSONAL TRAINER			$ -	$ -	$ -
10-470-5140	INSTRUCTORS-COMMISSIONED	$ 819	$ 1,628	$ 1,202	$ 378	$ -
10-470-5160	MAINTENANCE CUSTODIAN	$ 7,121	$ 7,765	$ 6,865	$ 8,000	$ -
10-470-5230	GYM/FACILITY SUPERVISOR			$ -	$ 7,524	$ -
10-470-5290	SPECIAL EVENT WORKER				$ -	$ -
10-470-5316	BUILDING RENTAL	$ 99,002	$ 104,431	$ 125,545	$ 118,000	$ -
10-470-5319	COPIER COMPUTER	$ 52			$ -	$ -
10-470-5321	OFFICE SUPPLY	$ 405			$ -	$ -
10-470-5324	TRAINING & TRAVEL	$ 237	$ 694	$ -	$ 1,745	$ -
10-470-5326	DUES				$ -	$ -
10-470-5329	SOFTWARE TECHNICAL SUPPORT	$ 3,479	$ 3,682	$ 2,875	$ 7,536	$ -
10-470-5332	NATURAL GAS	$ 3,292	$ 2,609	$ 2,044	$ 2,900	$ -
10-470-5333	ELECTRICITY	$ 3,542	$ 3,364	$ 3,671	$ 3,400	$ -
10-470-5334	TELEPHONE				$ -	$ -
10-470-5340	UNIFORMS			$ -	$ 1,745	$ -
10-470-5347	SECURITY	$ 1,500	$ 20	$ -	$ 250	$ -
10-470-5348	FIELD TRIPS				$ -	$ -
10-470-5349	PROGRAM SUPPLIES	$ 3,337	$ 2,471	$ -	$ 1,500	$ -
10-470-5350	MAINTENANCE REPAIRS		$ 501	$ 108	$ 3,150	$ -
10-470-5351	MAINTENANCE SUPPLIES	$ 2,087	$ 1,152	$ (3,413)	$ 1,177	$ -
10-470-5352	PROGRAM EQUIPMENT	$ 1,427	$ 1,392	$ 186	$ 4,850	$ -
10-470-5353	ADVERTISING	$ 3,928	$ 42	$ 30	$ -	$ -
10-470-5354	AWARDS	$ (5)		$ 77	$ 250	$ -
10-470-5355	SAFETY	$ 220	$ 130	$ -	$ 150	$ -
10-470-5357	VEHICLE O&M			$ -	$ -	$ -
10-470-5365	SPECIAL EVENT EXPENSE	$ 2,738	$ 4,850	$ -	$ 600	$ -
10-470-5368	PROMOTIONAL ITEMS	$ 1,259	$ -	$ -	$ -	$ -
10-470-5369	SIGNAGE	$ 704	$ -	$ -	$ 200	$ -
10-470-5370	FURNITURE/EQUIPMENT	$ 2,178	$ -	$ -	$ -	$ -
10-470-5371	FACILITY REPAIR & DEVELOPMENT	$ 10,587	$ -	$ -	$ -	$ -
10-470-5372	INCLUSION SERVICES			$ -	$ -	$ -
10-470-5398	TRANSFER OUT	$ (4,877)	$ -	$ -		
10-470-5400	OPERATING CAPITAL EQUIPMENT			$ -	$ -	$ -
	FLEX REC EXPENSE TOTAL	**$ 152,550**	**$ 146,394**	**$ 147,667**	**$ 177,435**	**$ -**
EXPENSE, ENRICHMENT						
10-480-5130	INSTRUCTORS NON COMMISSIONED		$ 21,636	$ 45,022	$ 68,056	**$ 61,327**
10-480-5140	INSTRUCTORS COMMISSIONED			$ 180	$ -	**$ 2,430**
10-480-5242	YOUTH PROGRAM ASSISTANT		$ 20,886	$ 66,085	$ 145,442	**$ 131,679**
10-480-5317	PRINTING				$ -	**$ 750**
10-480-5324	TRAINING/TRAVEL			$ 614	$ -	**$ 1,400**
10-480-5326	DUES			$ 1,151	$ -	**$ 2,200**
10-480-5340	UNIFORMS			$ 284	$ 1,175	**$ 500**
10-480-5348	FIELD TRIPS		$ 23	$ 2,071	$ 8,000	**$ 6,700**
10-480-5349	PROGRAM SUPPLIES		$ 3,039	$ 10,463	$ 16,360	**$ 11,850**
10-480-5352	PROGRAM EQUIPMENT		$ 1,165	$ 3,006	$ 4,600	**$ 4,150**
10-480-5353	ADVERTISING				$ -	$ -
10-480-5354	AWARDS				$ 820	**$ 1,290**
10-480-5355	SAFETY				$ -	$ -
10-480-5357	VEHICLE O&M			$ 103	$ 497	**$ 436**
10-480-5365	SPECIAL EVENT EXPENSE				$ -	$ -
10-480-5366	TRANSPORTATION			$ -	$ 3,200	**$ 4,000**
10-480-5372	INCLUSION SERVICES			$ -	$ -	$ -
10-480-5400	OPERATING CAPITAL EQUIPMENT				$ -	$ -
	ENRICHMENT EXPENSE TOTAL		**$ 46,754**	**$ 128,979**	**$ 248,150**	**$ 228,712**

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

27 Master Budget		2023 Audited	2024 Audited	2025 Audited	2026 Budget	2027 Budget
CAPITAL IMPROVEMENT FUND (CIF)						
REVENUE, CIF						
20-310-4020	INTEREST INCOME	$ 7,666	$ 139,385	$ 194,891	$ 87,500	**$ 114,000**
20-310-4024	DONATIONS				$ -	**$ -**
20-310-4025	GRANT	$ 15,000			$ -	**$ -**
20-310-4350	TRANSFERS FROM OTHER FUNDS	$ 772,856	$ 4,189,250	$ 341,962	$ 1,973,750	**$ 1,551,505**
20-370-4024	DONATIONS					**$ -**
20-370-4025	GRANT	$ 25,000				**$ -**
20-370-4350	TRANSFERS FROM OTHER FUNDS				$ 5,750,000	**$ -**
	CIF REVENUE TOTAL	**$ 820,522**	**$ 4,328,635**	**$ 536,853**	**$ 7,811,250**	**$ 1,665,505**
EXPENSE, CIF						
20-410-5312	NEWSLETTER				$ -	**$ -**
20-410-5329	SOFTWARE TECHNICAL SUPPORT				$ -	**$ -**
20-410-5341	BANK CHARGES				$ -	**$ -**
20-410-5346	CONSULTING EXPENSE	$ 5,000			$ -	**$ -**
20-410-5350	MAINTENANCE REPAIRS				$ -	**$ -**
20-410-5351	MAINTENANCE SUPPLY				$ -	**$ -**
20-410-5352	PROGRAM EQUIPMENT				$ -	**$ -**
20-410-5356	VEHICLE REPAIRS				$ -	**$ -**
20-410-5370	FURNITURE, FIXTURES, & EQUIPMENT				$ -	**$ -**
20-410-5371	PLANT OPERATING COSTS	$ 80,050	$ 143,506	$ 93,208	$ 6,293,655	**$ 1,300,000**
20-410-5398	TRANSFER TO CAPITAL RESERVE	$ (5,000)			$ -	**$ -**
20-420-5350	MAINTENANCE REPAIR				$ -	**$ -**
20-420-5370	FURNITURE, FIXTURE & EQ.	$ 14,833	$ 89,289		$ -	**$ -**
20-420-5371	FACILITY REPAIR & DEVELOPMENT			$ 6,551	$ -	**$ 4,885,000**
20-430-5346	CONSULTING EXPENSE				$ -	**$ -**
20-430-5350	MAINTENANCE REPAIR				$ -	**$ -**
20-430-5370	FURNITURE, FIXTURE, & EQ.	$ 89,119	$ 38,088		$ -	**$ -**
20-430-5371	FACILITY REPAIR & DEVELOPMENT			$ 1,359,150	$ -	**$ -**
20-470-5346	CONSULTING EXPENSE				$ -	**$ -**
20-470-5370	FURNITURE, FIXTURES, & EQUIPMENT				$ -	**$ -**
20-470-5371	FACILITY REPAIR & DEVELOPMENT	$ (9,754)			$ -	**$ -**
20-470-5398	TRANSFER OUT	$ 4,877				
20-490-5352	PROGRAM EQUIPMENT				$ -	**$ -**
20-490-5370	FURNITURE, FIXTURE & EQ.	$ 14	$ 613	$ 1,700	$ -	**$ -**
	CIF EXPENSE TOTAL	**$ 184,125**	**$ 271,496**	**$ 1,460,609**	**$ 6,293,655**	**$ 4,885,000**
CAPITAL IMPROVEMENT (CIF) FUND SUMMARY						
TOTAL CIF REVENUE		$ 820,522	$ 4,328,635	$ 536,853	$ 7,811,250	**$ 1,665,505**
TOTAL CIF EXPENSE		$ 184,125	$ 271,496	$ 1,460,609	$ 6,293,655	**$ 4,885,000**
REVENUE OVER (UNDER) EXPENSE		$ 636,397	$ 4,057,139	$ (923,756)	$ 1,517,595	**$ (3,219,495)**
BEGINNING FUND BALANCE		$ 256,810	$ 893,207	$ 4,950,346	$ 4,026,320	**$ 5,543,915**
ENDING FUND BALANCE		$ 893,207	$ 4,950,346	$ 4,026,320	$ 5,543,915	**$ 2,324,420**
CAPITAL RESERVE FUND						
REVENUE, CRF						
40-310-4020	INTEREST INCOME	$ 39,822	$ 42,611	$ 36,531	$ 41,000	**$ 17,100**
40-310-4022	CAPITAL CAMPAIGN				$ -	**$ -**
40-310-4025	GRANT REVENUES				$ 191,215	**$ -**
40-310-4050	RENTAL PROPERTY INCOME				$ -	**$ -**
40-310-4350	TRANSFER FROM GEN FUND				$ 152,435	**$ -**
	CRF REVENUE TOTAL	**$ 39,822**	**$ 42,611**	**$ 36,531**	**$ 384,650**	**$ 17,100**
EXPENSE, CRF						
40-410-5398	TRANSFER TO OTHER FUNDS				$ 750,000	**$ 191,000**
	CRF EXPENSE TOTAL	**$ -**	$ -	$ -	$ 750,000	**$ 191,000**
CAPITAL RESERVE (CRF) FUND SUMMARY						
TOTAL CAPITAL RESERVE REVENUE		$ 39,822	$ 42,611	$ 36,531	$ 384,650	**$ 17,100**
TOTAL CAPITAL RESERVE EXPENSE		$ -	$ -	$ -	$ 750,000	**$ 191,000**
REVENUE OVER (UNDER) EXPENSE		$ 39,822	$ 42,611	$ 36,531	$ (365,350)	**$ (173,900)**
BEGINNING FUND BALANCE		$ 745,167	$ 784,989	$ 827,600	$ 868,600	**$ 503,250**
ENDING FUND BALANCE		$ 784,989	$ 827,600	$ 864,131	$ 503,250	**$ 329,350**

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